



# **CBR YEAR BOOK**

## **2001-2002**

**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
<b>PART - I</b>		
3	CHAPTER-1 CENTRAL BOARD OF REVENUE.....	1 - 9
4	CHAPTER-2 FEDERAL TAX RECEIPTS.....	11 - 28
5	CHAPTER-3 INCOME TAX.....	29 - 72
6	CHAPTER-4 OTHER DIRECT TAXES.....	73 - 81
7	CHAPTER-5 CENTRAL EXCISE.....	83 - 116
8	CHAPTER-6 SALES TAX.....	117 - 144
9	CHAPTER-7 CUSTOMS.....	145 - 159
10	CHAPTER-8 SURVEY & REGISTRATION.....	161 - 163
11	CHAPTER-9 PROMOTION OF INFORMATION TECHNOLOGY IN CBR.....	165 - 168
12	CHAPTER-10 REFORM OF TAX ADMINISTRATION AND RESTRUCTURING OF CBR.....	169 - 173
13	CHAPTER-11 HUMAN RESOURCE MANAGEMENT IN CBR.	175 - 182
14	APPENDIX-I CENTRAL BOARD OF REVENUE ACT, 1924.....	183 - 184
15	APPENDIX-II CONSTITUTION OF CENTRAL BOARD OF REVENUE.....	185
16	APPENDIX-III CBR RULES, 1967.....	187 - 189
17	APPENDIX-IV SALIENT FEATURES OF INCOME TAX ORDINANCE, 2001.....	191

---

## PART - II

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

# **FOREWORD**

The present edition of the Year Book for the financial year 2001-2002 bears testimony to the importance that the CBR attaches to the critical evaluation of the performance of various taxes administered by it. The analysis of revenue receipt patterns and their relationship with economic indicators shows the emerging trends in taxation policy. It also shows how deeply concerned the CBR is for resource mobilization.

2. In the last few years the CBR has been under tremendous pressure due to persistent budget deficit which ranged as high as 5.3 - 7.7 percent of the GDP. This accelerated the reform process of the CBR and its field formations. The present edition of the Year Book also deals with this subject at length.

3. It is expected that the Year Book would prove of immense help to the decision makers in public finance and development planning.

4. I appreciate the hard work put in by Raja Sikandar Khan, Director (R&S), CBR and his team. I also appreciate the guidance and overall supervision of Mr. Naseer Ahmed, Member (Central Excise) in its preparation.

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

**January 31, 2003**

# PREFACE

This is the 12<sup>th</sup> edition of the CBR Year Book, covering fiscal year 2001-02. It is divided into two parts. Part-I consists of detailed analysis of tax receipts of Direct and Indirect taxes, supported by statistical tables and graphs. The Year Book exhaustively delineates the performance of various taxes and the departments responsible for collection of taxes.

2. Part-II of the Year Book consists of statistical tables of various taxes and serves as a data bank of revenue statistics. Important statistical data regarding all the taxes administered by the CBR has been provided both at the national as well as Collectorate/Commissionerate level for the last five (5) years.

3. The CBR Year Book is widely used as a reference book by fiscal experts, research scholars, federal and provincial government departments and international organizations such as IMF and World Bank. Its usefulness for analytical research has been universally acknowledged as it has its place in the offices of the economic managers of the Country, development planners and libraries of universities and other institutions of international repute.

4. The Year Book has been prepared by the Directorate of Research and Statistics under the over-all guidance and supervision of Mr. Naseer Ahmed, Member (Central Excise). The preparation of this edition has been possible due to the special efforts of M/s. Sharfuddin Pirzada and Umar Wahid, Deputy Directors. The contribution made by M/s Mir Ahamd Khan, Abdur Rauf, Naeem Ahamd S.Os, Mr. Abrar Nabi Qureshi, P.A. to Director and Mr. Nisar Ahmed, Superintendent, for the preparation of this edition is also acknowledged.

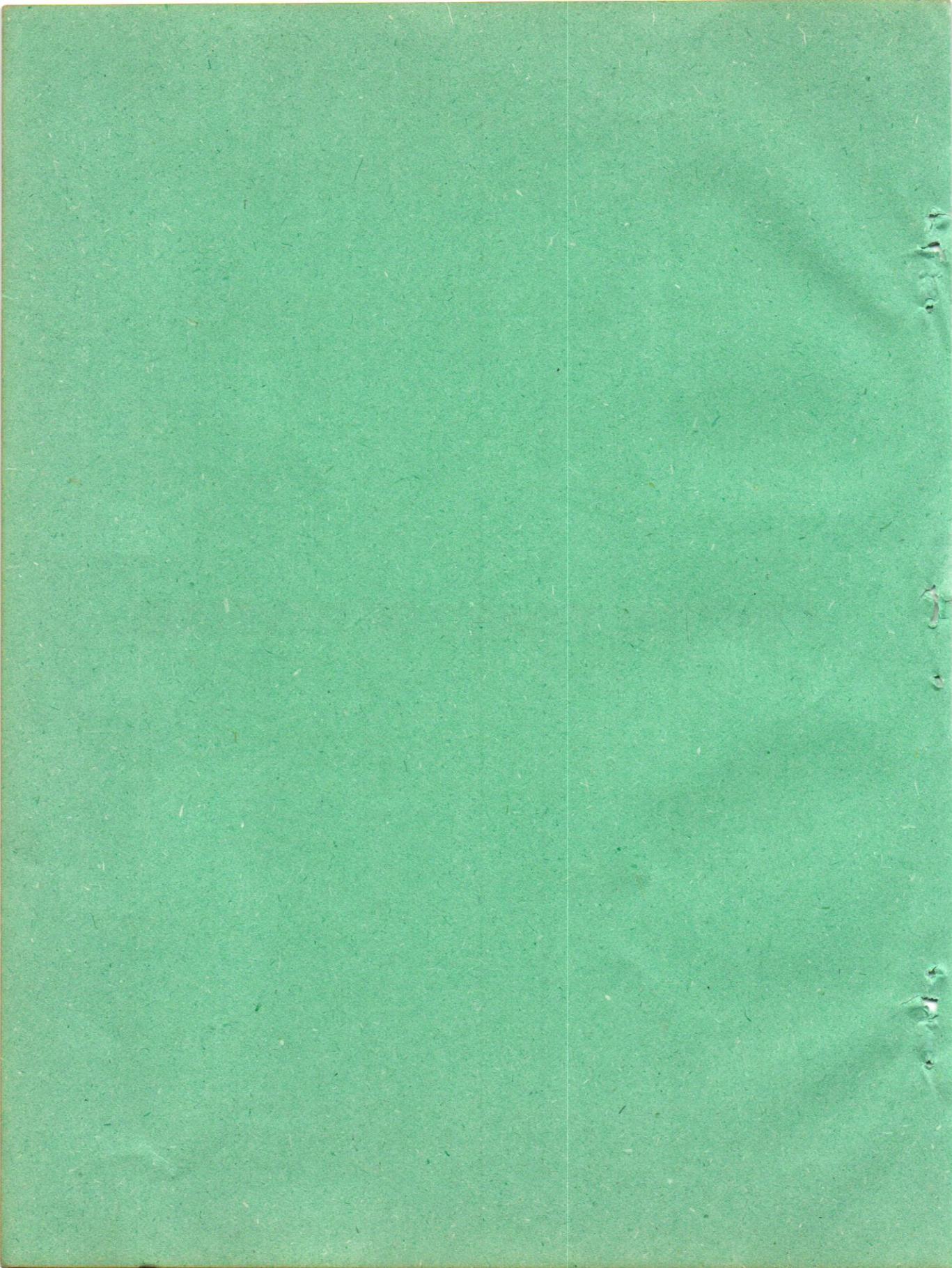
5. Comments and suggestions on the Year Book are cordially invited. It would be of valuable help to us in giving new dimensions to the future editions for researchers, fiscal analysts, tax administrators and students of Public Finance.

**( RAJA SIKANDAR KHAN )**  
**Director (R&S)**  
**Central Board of Revenue**

**January 31, 2003**

***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 31<sup>st</sup> 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 function 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)

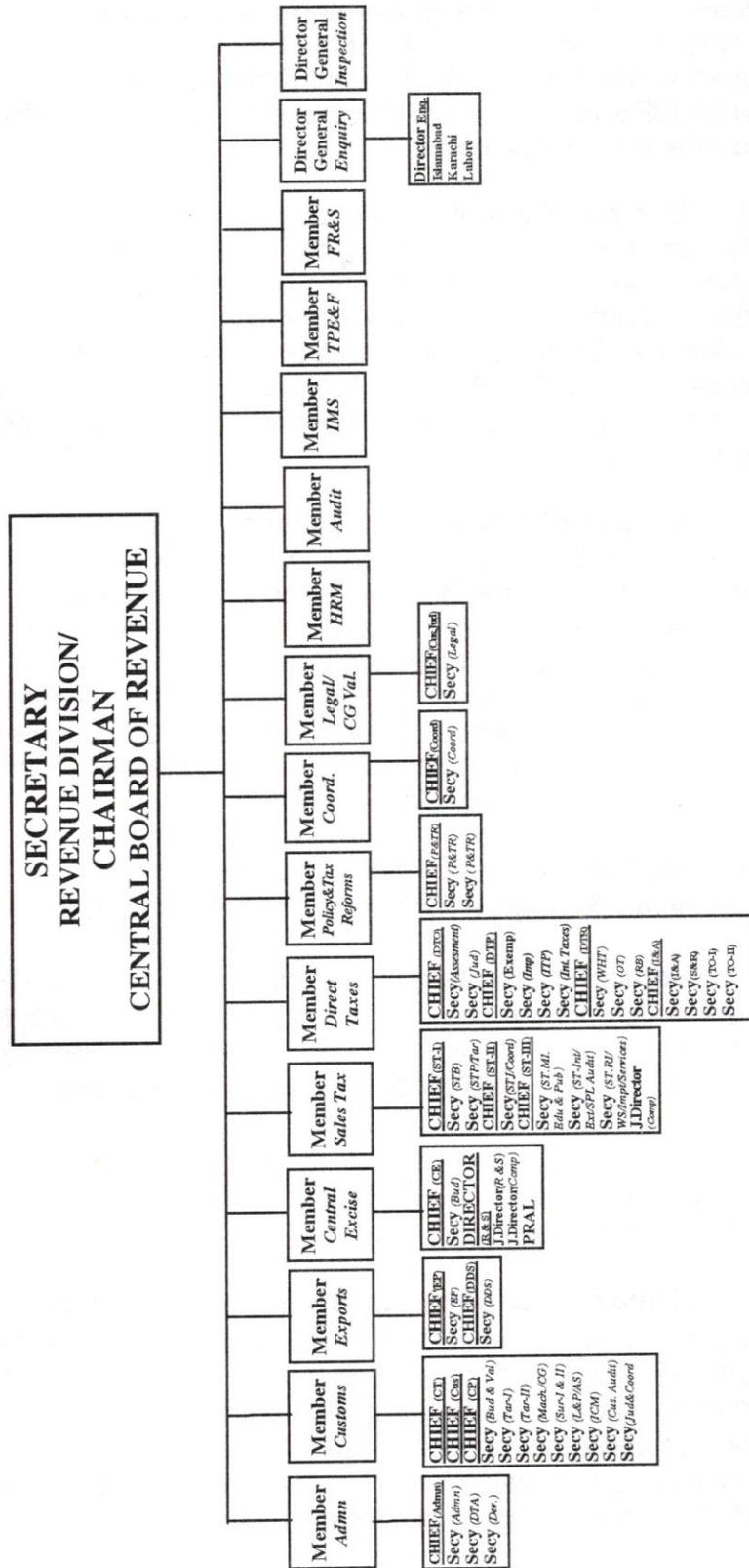
6. Organizational Chart of the CBR/Revenue Division is given on page 3.

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. The Regional Commissioners supervise the Zonal Commissioners of Income Tax and

**FIGURE - 1**

**ORGANIZATIONAL CHART OF CENTRAL BOARD OF REVENUE/REVENUE DIVISION**



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 from ten composite Collectorates which are responsible for collection of central excise duty at local manufacturing stage and from services. Work of central excise duty collected at import stage is also, supervised by Member (Central Excise). He is assisted by one Chief (BPS-20) and one Secretary (BPS-19) in the discharge of his duties in matters relating to interpretation of fiscal laws, levy and collection of central excise duty at import stage.

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 goods & services 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 coordinates 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 of Indirect Taxes 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 two Chiefs (BPS-20) and one Second Secretary(BPS-17) in the Board. As Controller General of Customs Valuation, he is responsible for over viewing the implementation of article VII of the WTO agreement on trade and tariff, 1994 which is known as the GATT Valuation Code. He is assisted by one Controller of Customs Valuation (BPS-20) at Karachi and one Additional Controller of Customs Valuation (BPS-19) 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 stationed 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**

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**

1)	Mr. Sajjad Hasan	03.10.1991	03.11.1992
2)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
3)	Qazi M. Alimullah	03.05.1993	17.07.1993
4)	Mr. Javed Talat	26.07.1993	01.07.1994
5)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995

### **Chairman, CBR**

1)	Alvi Abdul Rahim	13.07.1995	28.08.1996
2)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
3)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
4)	Mr. Moinuddin Khan	02.01.1998	06.11.1998

### **Secretary Revenue Division/Chairman, CBR**

1)	Mian Iqbal Farid	07.11.1998	06.11.1999
2)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
3)	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](http://www.cbr.gov.pk)  
[www.drscbr.gov.pk](http://www.drscbr.gov.pk)

**FEDERAL TAX RECEIPTS**

FEDERAL TAX RECEIPTS

## CHAPTER 2

# **FEDERAL TAX RECEIPTS**

The CBR is entrusted with the primary responsibility of resource mobilization and collection of federal tax revenues. Besides the federal taxes, which are 89% of its total collection for the F.Y. 2001-02 the remaining 11% are Surcharges on Gas and Petroleum products. These too are collected by the CBR through the Customs and Central Excise departments as an agent of the Government.

2. While the volume of collection of tax revenues is directly related to the growth of the national economy, it no less depends on the efficient functioning of the tax administration. Thus both these factors need equal importance and reform measures to add up to the tax revenues.

3. GDP registered rather a low growth of 3.6% in 2001-02 and that too largely because of the upcoming services sector. Growth in agricultural and large scale manufacturing sector was very nominal and far below their real potential. That explains why the Budget Estimate for F.Y. 2001-02 at Rs. 443.7 billion was revised downwards to Rs. 414.2 billion, which was ultimately achieved at Rs. 404.07 billion.

4. As for the reforms in tax administration, the first major step is its reorganization on "functional" rather than the "type of tax" basis to make it taxpayer friendly and to reduce the adversarial relationship between the taxpayers and tax collectors. Other measures include promulgation of the new Income Tax Ordinance 2001, simplifying the Income Tax law and audit procedures, introducing universal self-assessment scheme, developing comprehensive information system, introducing and implementing effective HRM policies, automating business processes and facilitating and educating the taxpayers. These measures have been discussed in detail in Chapters 10 & 11.

---

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

ii) Figures of collection at Rs. 404.07 billion is reconciled with the accounts of the AGPR. Collection reported at Rs.403.9 billion in Quarterly Review of the CBR April-June, 2002 was provisional.

## TREND OF COLLECTION

5. Despite a number of adverse factors, the federal tax receipts grew at an average of 7.5% from 1997-98 to 2001-02. However, in 2001-02 the growth has been at 3.0%. The five year trend is shown in Table 2.1 below :-

TABLE 2.1  
TREND OF FEDERAL TAX RECEIPTS

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1997-98	293,631	4.1%
1998-99	308,509	5.1%
1999-00	347,104	12.5%
2000-01	392,277	13.0%
2001-02	404,070	3.0%

6. In absolute figures the federal tax receipts increased from Rs. 293,631 million in 1997-98 to Rs. 404,070 million in 2001-02 i.e. a growth of Rs. 110,439 million or 37.6% over the five year period.

## DIRECT AND INDIRECT TAXES

7. The Central Board of Revenue collects the following Direct and Indirect taxes.

### Direct Taxes

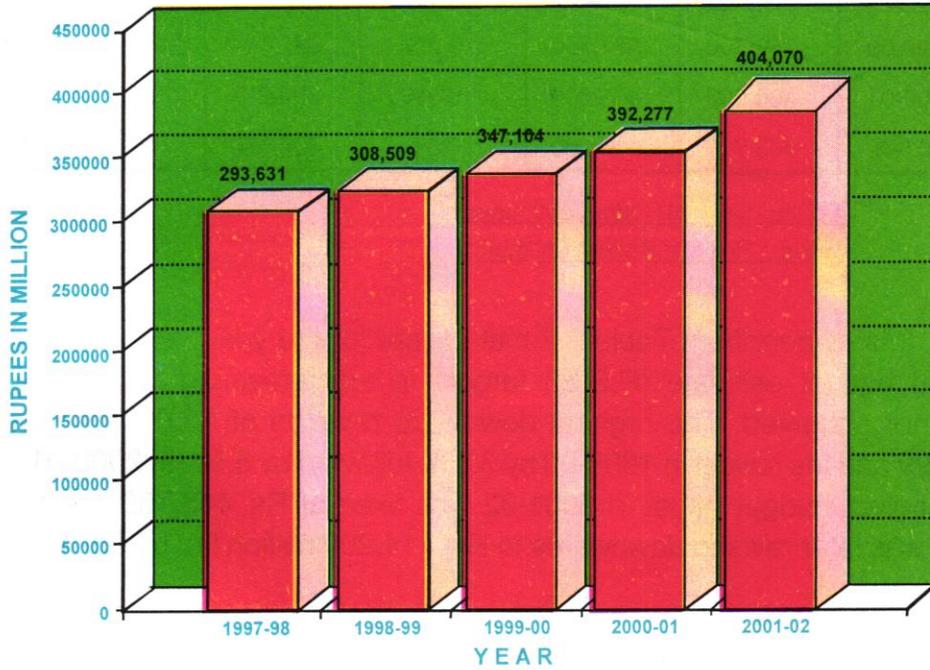
- 1) Income Tax
- 2) Wealth Tax
- 3) Capital Value Tax
- 4) Corporate Assets Tax
- 5) Worker's Welfare Fund

### Indirect Taxes

- 1) Customs Duties
- 2) Sales Tax
- 3) Central Excise Duties

**FIGURE - 2.1**

**COLLECTION OF TOTAL FEDERAL TAXES**



8. 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.**	% OF DOWNWARD REVISION	COLLEC- TION	% ACHIEVE- MENT OF R.B.E.
1	2	3	4	5	6
1997-98	324,000	297,617	8.1%	293,631	98.7%
1998-99	354,031	307,950	13.0%	308,509	100.2%
1999-00	362,500	351,700	3.0%	347,104	98.7%
2000-01	430,000	406,500	5.5%	392,277	96.5%
2001-02	443,700	414,200	6.6%	404,070	97.5%

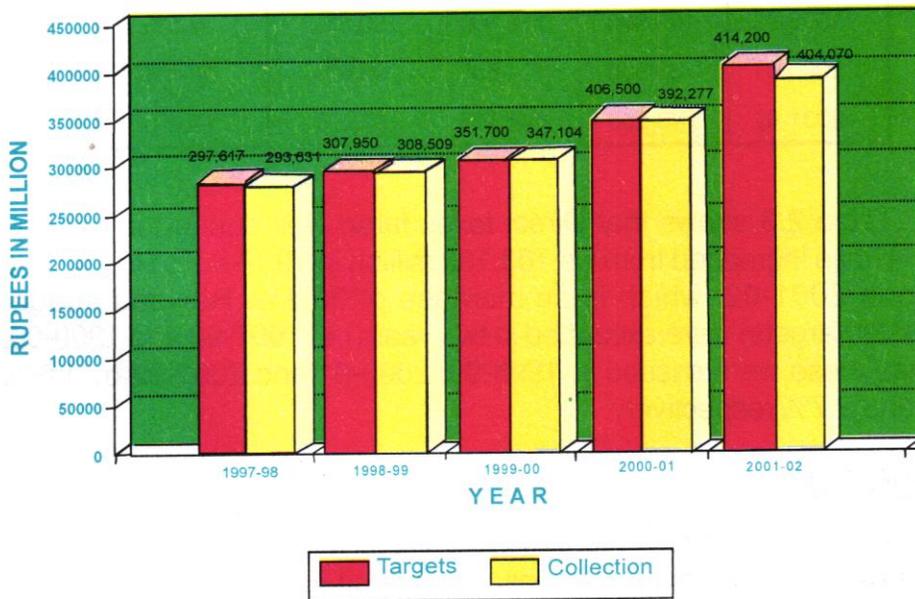
\* O.B.E : Original Budget Estimates.

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

9. It is evident from Table 2.2 that except for the year 1998-99, the revised budget estimate (R.B.E.) targets in the remaining four years were not achieved. The highest downward revision of 13.0% was in 1998-99 and the lowest in 1999-00 by 3.0%, followed by 5.5% in 2000-01. The original budget target in 2001-02 was fixed at Rs. 443,700 million which was later revised downwards to Rs. 414,200 million i.e. by 6.6%.

**FIGURE - 2.2**

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



## COLLECTION AND ACHIEVEMENT OF TARGETS BY DIRECT TAXES

10. Direct taxes consist of Income Tax, Wealth Tax, Capital Value Tax (CVT), Corporate Assets Tax (CAT) and Worker's Welfare Fund (WWF).

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
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%
2001-02	146,500	142,505	97.3%	14.4%

11. Table 2.3 shows that Direct taxes fared well during the last five years. These increased from Rs. 103,182 million in 1997-98 to Rs. 142,505 million in 2001-02, which is an increase of 38.1%. Revised budget estimates (targets) were exceeded in two years i.e. 1997-98 and 1999-00, whereas these were missed in 1998-99, 2000-01 and 2001-02 by 1.6%, 7.0% and 2.7% respectively.

### INCOME TAX

12. Income Tax is payable by Individuals, Hindu Undivided Families, Companies, Association of Persons, Registered Firms, etc. It is charged on total income of the income year as per the provisions of the Income Tax Ordinance, 1979. Since, income tax is progressive and elastic in nature, therefore, apart from revenue generation, it tends to reduce economic disparity through redistribution of resources. It is, therefore, recognized as a more equitable form of taxation.

TABLE 2.4

**COLLECTION FROM INCOME TAX**

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLEC- TION	% ACHIEVE- MENT OF R.B.E.	% CHANGE
1	2	3	4	5
1997-98	95,598	97,135	101.6%	20.8%
1998-99	104,996	103,189	98.3%	6.2%
1999-00	102,500	105,337	102.8%	2.1%
2000-01	125,751	117,462	93.4%	11.5%
2001-02	142,000	136,542	96.2%	16.2%

13. In 2001-02, Income tax contributed 95.8% of Direct taxes, while the remaining 4.2% is from other direct taxes as listed in para 8 above. Income tax receipts of Rs. 136,542 million in 2001-02 register an increase of 16.2% over the receipts of Rs. 117,462 million in 2000-01. Over the five years period it is an increase of 40.6% when Rs. 97,135 million only were collected in 1997-98.

TABLE 2.5

**COLLECTION FROM OTHER DIRECT TAXES**

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLEC- TION	% ACHIEVE- MENT OF R.B.E.	% CHANGE
1	2	3	4	5
1997-98	6,195	6,047	97.6%	29.8%
1998-99	7,004	7,018	100.2%	16.1%
1999-00	7,400	7,613	102.9%	8.5%
2000-01	8,149	7,123	87.5%	-6.4%
2001-02	4,500	5,963	132.5%	-16.3%

## WEALTH TAX

14. 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. 2.5 million. Registered firms and limited companies pay wealth tax on the value of immovable properties constructed for sale or for letting out. Total collection from wealth tax decreased from Rs. 3,536 million in 1997-98 to Rs. 474 million in 2001-02 i.e. by 86.6%. Collection between 2000-01 and 2001-02 decreased from Rs. 1,496 million to Rs. 474 million i.e. by 68.3%.

TABLE 2.6

### COLLECTION FROM WEALTH TAX

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLEC- TION	% ACHIEVE- MENT OF R.B.E.	% CHANGE
1	2	3	4	5
1997-98	3,600	3,536	98.2%	46.7%
1998-99	3,954	3,502	88.6%	-1.0%
1999-00	4,300	3,927	91.3%	12.1%
2000-01	1,812	1,496	82.5%	-61.9%
2001-02	400	474	118.5%	-68.3%

## CAPITAL VALUE TAX (CVT)

15. 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. 524 million in 2001-02 as against Rs.631 million in 2000-01 showing a decline of 16.9%.

## WORKER'S WELFARE FUND (WWF)

16. 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. 1,018 million in 1997-98 to Rs. 4,957 million in 2001-02 i.e. by 386.9%. Compared with the collection of Rs. 4,989 million in 2000-01 the decrease in 2001-02 is 0.6%.

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

17. 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 2001-02 these were Rs. 8 million.

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

18. Table 2.7 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 2.7

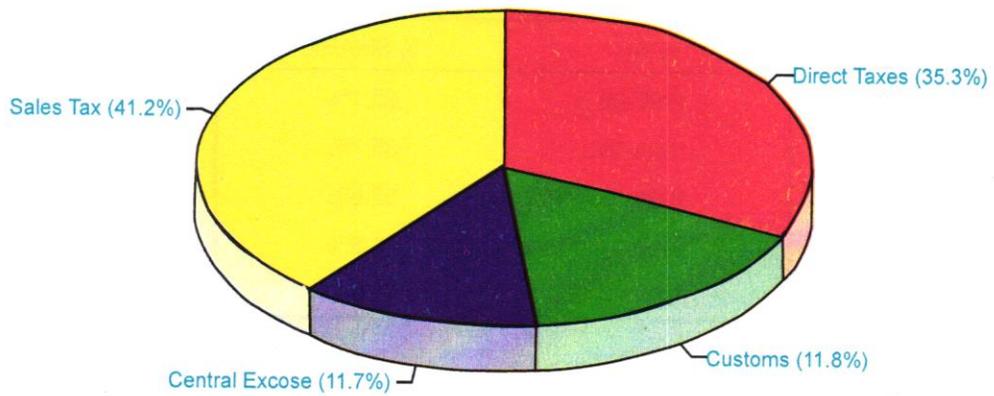
### **% SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTION**

YEAR	% SHARE
1997-98	35.1%
1998-99	35.7%
1999-00	32.5%
2000-01	31.8%
2001-02	35.3%

19. It is evident from the above Table that the share of Direct taxes in total tax collection remained over 35% during 1997-98, 1998-99 & 2001-02. However, it declined to 32.5% & 31.8% in 1999-2000 & 2000-01 respectively, apparently due to slow down in the economic activity for different reasons

**FIGURE - 2.3**

**SHARE OF DIRECT AND INDIRECT TAXES IN  
TOTAL FEDERAL TAX RECEIPTS 2001-02**



## COLLECTION AND ACHIEVEMENT OF TARGET BY INDIRECT TAXES

### INDIRECT TAXES

20. Indirect taxes are the 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 comprises 41.2% of total tax collected by the CBR in 2001-02. In addition, 17.2% of the Direct Taxes are also collected at source by Customs field formations.

21. Total collection from indirect taxes during the period 1997-98 to 2001-02 is shown in Table 2.8 below. It increased from Rs. 190,449 million in 1997-98 to Rs. 261,565 million in 2001-02 i.e. by 37.3%. Collection in 2001-02 decreased by 2.3% over the preceding year, but target to the extent of 97.7% only has been achieved.

TABLE 2.8  
COLLECTION FROM INDIRECT TAXES

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLECTION	COLL. AS % OF (R.B.E.)	% CHANGE
1	2	3	4	5
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%
2001-02	267,700	261,565	97.7%	-2.3%

22. Table 2.9 shows the mixed trend in percentage share of Indirect taxes in the total tax receipts of the country. The share percentage in 1997-98 was 64.9%, which rose to 67.5% in 1999-00. The share dropped from 68.2% in 2000-01 to 64.7% in 2001-02.

TABLE 2.9  
**% SHARE OF INDIRECT TAXES IN**  
**TOTAL TAX RECEIPTS**

YEAR	% SHARE
1997-98	64.9%
1998-99	64.3%
1999-00	67.5%
2000-01	68.2%
2001-02	64.7%

### **CUSTOMS DUTIES**

23. Customs Duties are levied on the import and export of goods and are classified into import and export duties. In addition, Income Tax, Central Excise Duty and Sales Tax on imports and Surcharges are also collected at import stage.

TABLE 2.10  
**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 TAXES
1	2	3	4	5	6	7
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%
2001-02	50,500	47,818	-26.5%	94.7%	18.3%	11.8%

24. Table 2.10 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. 74,496 million in 1997-98 to Rs. 47,818 million in 2001-02 or by 35.8%. However, it has declined by 26.5% in 2001-02 as compared to the preceding year and the annual target is achieved to the extent of 94.7%.

### **CENTRAL EXCISE**

25. Central Excise Duties are levied on domestic production and services rendered.

TABLE 2.11

### **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 TAXES
1	2	3	4	5	6	7
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%
2001-02	47,100	47,186	-3.9%	100.2%	18.0%	11.7%

26. Table 2.11 gives the picture of collection of Central Excise duties from 1997-98 to 2001-02. During this period revenue from this source decreased from Rs. 62,011 million in 1997-98 to Rs. 47,186 million in 2001-02 i.e. by 23.9%, even though it declined by 3.9% when compared to the immediately preceding year 2000-01. In 2001-02, 100.2% of the target has been achieved.

### **SALES TAX**

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

TABLE 2.12

**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 TAXES
1	2	3	4	5	6	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%
2001-02	170,100	166,561	8.5%	97.9%	63.7%	41.2%

28. Table 2.12 gives a picture of collection of Sales Tax during the period 1997-98 to 2001-02. Collection during this period increased from Rs. 53,942 million in 1997-98 to Rs. 166,561 million in 2001-02 i.e. by 208.8%. Although share of Sales Tax increased from 18.4% in 1997-98 to 41.2% in 2001-02, The annual target assigned was not achieved during these five years. During 2001-02, 55.7% of Sales Tax is collected at the import stage and the rest i.e. 44.3% on domestic goods. As the tax base of the Sales Tax on imports and domestic is different in certain respects, therefore, these are analysed separately, in the following paras 29 and 30 respectively.

**SALES TAX ON (IMPORTS)**

29. Sales Tax at the import stage is collected by the eight Customs and four composite Collectorates. Table 2.13 shows that collection from Sales Tax on imports, increased from Rs. 29,705 million in 1997-98 to Rs. 92,779 million in 2001-02 i.e. by 212.3%. 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 15.6% in 1997-98 to 35.5% in 2001-02. Similarly, its share in total collection of federal taxes increased from 10.1% in 1997-98 to 23.0% in 2001-02. 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 2.13

**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 TAXES
1	2	3	4	5	6	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%
2001-02	94,922	92,779	4.8%	97.7%	35.5%	23.0%

**SALES TAX (DOMESTIC)**

30. The sales tax on domestic goods is collected by one Sales Tax and nine composite Collectorates in the country. Table 2.14 shows that collection from Sales Tax (domestic) which was Rs.24,237 million in 1997-98, increased to Rs. 73,782 million in 2001-02 showing a growth of 204.4% over the five years period. The share of Sales Tax (domestic) in total Indirect Taxes, increased from 12.7% in 1997-98 to 28.2% in 2001-02. Its share in total tax receipts (Direct and Indirect) increased from 8.3% in 1997-98 to 18.3% in 2001-02. On the other hand, increase in collection in 2001-02 over the preceding year is 13.5%, and the target achieved by 98.1%.

TABLE 2.14

**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 TAXES
1	2	3	4	5	6	7
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%
2001-02	75,178	73,782	13.5%	98.1%	28.2%	18.3%

## TAX/GDP RATIO

31. 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 it 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 inspite of new budgetary and post budgetary measures. 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 them taxpayer friendly.

## TAX/GDP RATIO (TOTAL TAXES)

32. Table 2.15 shows the Total Taxes to GDP ratio of Pakistan during the last five years. The ratio declined from 11.84% in 1997-98 to 11.79% in 2001-02. If surcharges are added to the total taxes, then the Tax/GDP is 13.22% in 2001-02. 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.

TABLE - 2.15

### TAX / GDP RATIO IN PAKISTAN

YEAR	TAX / GDP RATIO (%)		
	TOTAL DIRECT TAXES	TOTAL INDIRECT TAXES	TOTAL TAXES
1	2	3	4
1997-98	4.16%	7.68%	11.84%
1998-99	4.03%	7.25%	11.28%
1999-00	3.87%	8.01%	11.88%
2000-01	3.94%	8.47%	12.41%
2001-02	4.16%	7.63%	11.79%

N.B: Tax-GDP ratio has been adopted at Current Factor Cost.

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

33. The ratio of Total Direct Taxes to GDP remained in the range of 3.87% to 4.16% during the five years period (1997-98 to 2001-02) as is shown in Table.2.16.

TABLE 2.16

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

YEAR	TAX / GDP RATIO (%)		
	INCOME TAX	OTHER DIRECT TAXES	TOTAL DIRECT TAXES
1	2	3	4
1997-98	3.92%	0.24%	4.16%
1998-99	3.77%	0.26%	4.03%
1999-00	3.60%	0.26%	3.87%
2000-01	3.71%	0.23%	3.94%
2001-02	3.98%	0.17%	4.15%

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

34. Tax/GDP ratio for Income Tax has slightly increased from 3.92% in 1997-98 to 3.98% in 2001-02. On the other hand the Tax-GDP ratio of Other Direct Taxes has slightly decreased from 0.24% in 1997-98 to 0.17% in 2001-02.

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

35. Indirect Taxes to GDP ratio declined from 7.68% in 1997-98 to 7.63% in 2001-02 as shown in Table 2.17. The main reasons of this phenomena was tariff rationalization in Customs duties and narrow base of Indirect Taxes.

TABLE 2.17

**TAX / GDP RATIO INDIRECT TAXES**

YEAR	TAX / GDP RATIO (%)			
	CUSTOMS	CENTRAL EXCISE	SALES TAX	TOTAL INDIRECT TAXES
1	2	3	4	5
1997-98	3.00%	2.50%	2.17%	7.68%
1998-99	2.39%	2.23%	2.64%	7.25%
1999-00	2.11%	1.91%	3.99%	8.01%
2000-01	2.06%	1.55%	4.86%	8.47%
2001-02	1.39%	1.38%	4.86%	7.63%

**TAX/GDP RATIO OF CUSTOMS DUTIES**

36. The Tax/GDP ratio of Customs duties shows a declining trend during the last five years when it fell from 3.00% in 1997-98 to 1.39% in 2001-02.

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

37. Central Excise Duty to GDP ratio dropped from 2.50% in 1997-98 to 1.38% in 2001-02. This was due to curtailment of number of goods and services, which are subjected to Central Excise duties.

**TAX/GDP RATIO OF SALES TAX**

38. Sales Tax to GDP ratio increased from 2.17% in 1997-98 to 4.86% in 2001-02 due to greater emphasis being placed on this tax.

# **DIRECT TAXES**

DIRECT TAXES

## CHAPTER 3

# INCOME TAX

Income tax is chargeable under the Income Tax Ordinance, 1979 in each "assessment year" i.e. the twelve months period beginning on the first day of July next following the "income year". The tax is charged on the "total income" of an "income year" at the rates laid down in the Ordinance. "Total income" means the sum total of income of a tax-payer from all sources and the "income year" normally means the financial year (1st July to 30th June) immediately preceding the assessment year. Income year can be different for certain special types of business or industries e.g. for 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/special nature of such business. 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 receipt 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 letting 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 are 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.

## **CAPITAL GAINS**

8. 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.

## **INCOME FROM OTHER SOURCES**

9. 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.

## **ADMINISTRATION OF DIRECT TAXES**

10. Income tax, Wealth tax, Capital Value Tax, Corporate Assets Tax and Workers Welfare Fund are administered by the following five Regions, each headed by a Regional Commissioner of Income Tax and Wealth Tax (BPS-21) :-

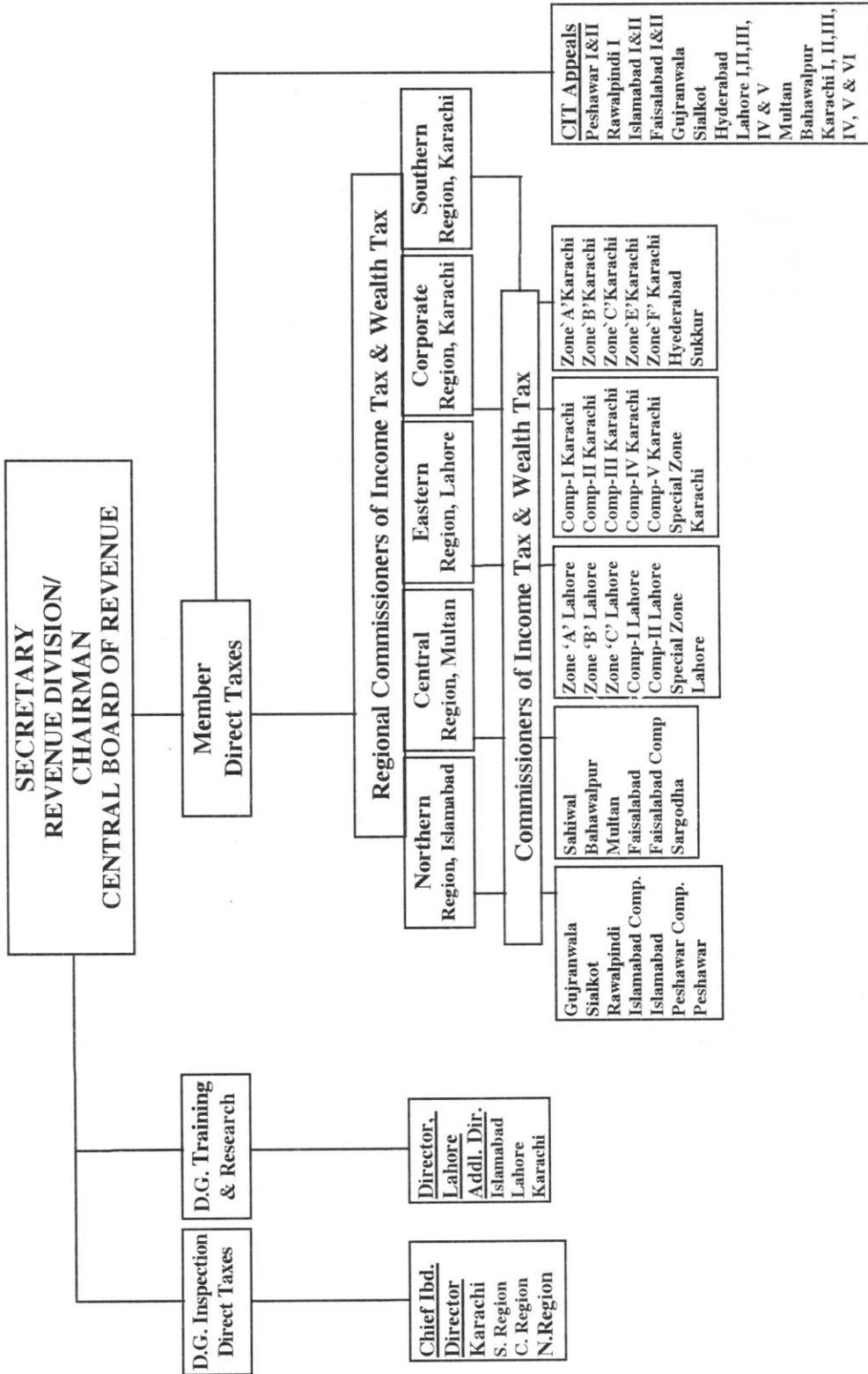
1. Corporate Region, Karachi.
2. Southern Region, Karachi.
3. Central Region, Multan.
4. Eastern Region, Lahore.
5. Northern Region, Islamabad.

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

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. 97,135 million in 1997-98 to Rs.136,542 million in 2001-02 i.e. by 40.5% during the five year period as is evident from Table 3.1 as well as Figure 3.2.

TABLE - 3.1

### PATTERN OF INCOME-TAX RECEIPTS COLLECTION

( Rs. in million )

YEAR	COLLECTION	% CHANGE
1	2	3
1997-98	97,135	20.8%
1998-99	103,189	6.2%
1999-00	105,337	2.1%
2000-01	117,462	11.5%
2001-02	136,542	16.2%

13. Collection from other Direct Taxes during the year 2001-02 is Rs. 5,963 million, which is 4.2% 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.

TABLE - 3.2

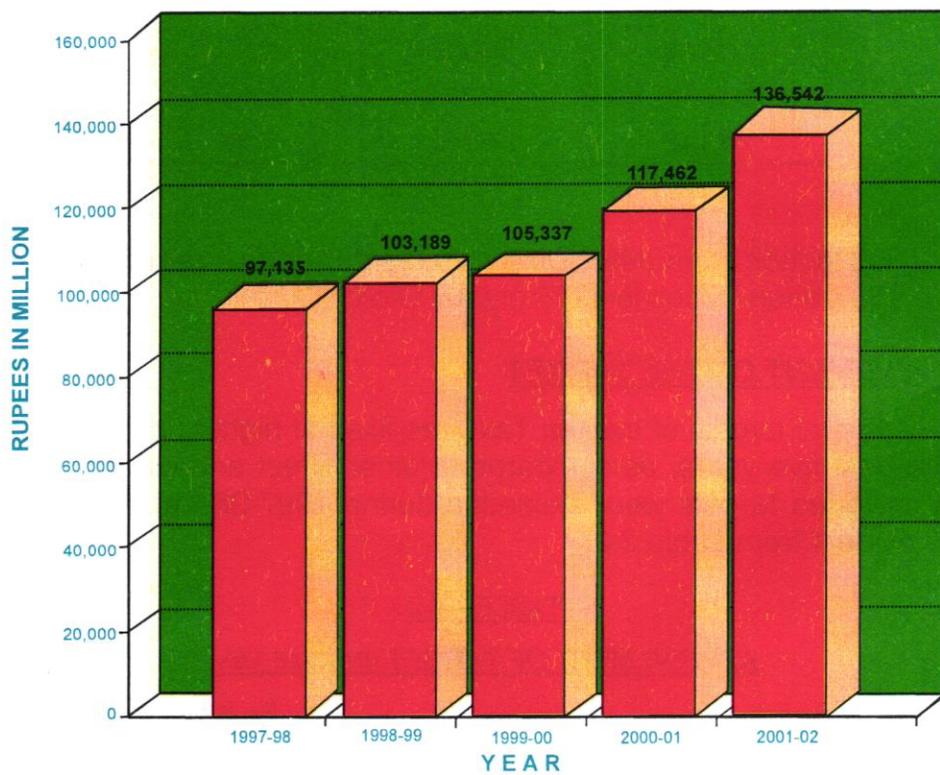
### ACHIEVEMENT OF TARGET (INCOME TAX)

( Rs. in million )

YEAR	TARGET/ (R.B.E.)	COLLECTION	% ACHIEVE- MENT
1	2	3	4
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%
2001-02	142,000	136,542	96.2%

**FIGURE - 3.2**

**COLLECTION OF INCOME-TAX**



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

15. Table 3.3 shows that in 2001-02, Income tax accounted for 95.8% of receipts from Direct Taxes. The share of Income tax in total tax receipt remained between 29.9% to 33.8% during the last five years period.

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
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%	29.9%
2001-02	136,542	95.8%	33.8%

16. The gradual increase in the share of Income-tax in total taxes has been possible due to the better performance of the income-tax department as well as a shift in Government policy towards direct taxation through withholding tax regime.

## **COMPONENTS OF INCOME TAX COLLECTION**

17. Following are the components of Income Tax collection:-

1. Collection on demand.
2. Voluntary payments:
  - i) Payments with returns.
  - ii) Advance payment of tax.
3. Withholding taxes u/s (50).

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

(Rs. in million)

TAXES	1997-98	1998-99	1999-00	2000-01	2001-02
1	2	3	4	5	6
A. TAX ON DEMAND (% OF GROSS COLL.)	16,902 15.6%	18,487 16.3%	14,507 11.6%	16,486 12.6%	23,247 15.2%
B. VOLUNTARY PAYMENTS (% OF GROSS COLL.)	22,646 21.0%	20,462 18.0%	34,878 28.1%	34,993 26.8%	50,855 33.2%
C. WITHHOLDING TAX (% OF GROSS COLL.)	68,589 63.4%	74,517 65.7%	75,189 60.3%	79,155 60.6%	78,884 51.6%
GROSS COLLECTION	108,137	113,466	124,574	130,634	152,986
REFUNDS	11,002	10,277	19,237	13,172	16,444
NET COLLECTION	97,135	103,189	105,337	117,462	136,542

**COLLECTION ON DEMAND**

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

19. Table 3.5 shows that gross collection from this component, which was Rs. 16,902 million in 1997-98, increased to Rs. 23,247 million in 2001-02 or by 37.5%. In total gross income tax collection its share, however, increased from 12.6% in 2000-2001 to 15.2% in 2001-02.

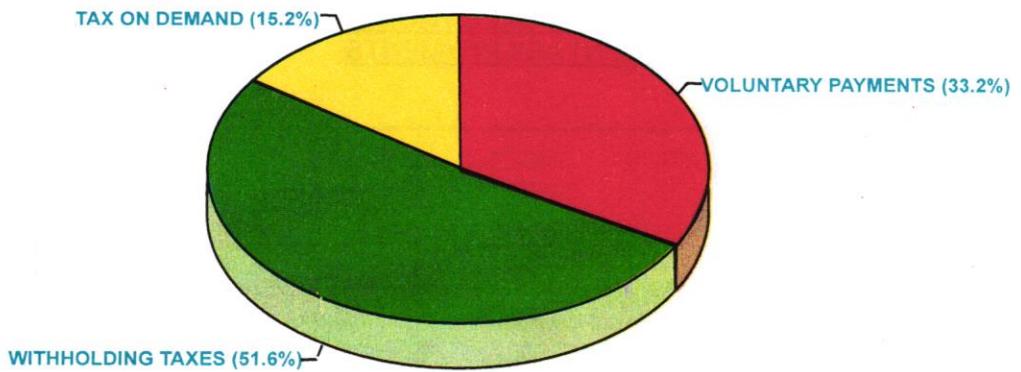
**TABLE - 3.5**  
**INCOME TAX COLLECTION ON DEMAND**

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% CHANGE	% SHARE IN INCOME TAX COLL.
1	2	3	4	5
1997-98	16,902	6,563	63.5%	15.6%
1998-99	18,487	1,585	9.4%	16.3%
1999-00	14,507	-3,980	-21.5%	11.6%
2000-01	16,486	1,979	13.6%	12.6%
2001-02	23,247	9,085	41%	15.2%

**FIGURE - 3.3**

**COMPONENTS OF INCOME TAX COLLECTION  
SHARE IN GROSS COLLECTION - 2001-02**



20. 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 2001-02 however, there was a spectacular growth of 41% over the preceding year.

### **VOLUNTARY PAYMENTS**

21. 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 of advance payment of tax 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. 22,646 million in 1997-98 to Rs. 50,855 million in 2001-02 i.e by 124.6%. In 2001-02 the percentage share of this source in the total gross income tax collection is 33.2%, as compared to 26.8% in 2000-01.

**TABLE – 3.6**  
**GROWTH OF COLLECTION FROM**  
**VOLUNTARY PAYMENTS**

( Rs. in million)

YEAR	COLLECTION	INC/DEC. OVER LAST YEAR	% CHANGE	% SHARE IN INCOME TAX COLL.
1	2	3	4	5
1997-98	22,646	9,280	69.4%	21.0%
1998-99	20,462	-2,184	-9.6%	18.0%
1999-00	34,878	14,416	70.5%	28.1%
2000-01	34,993	115	0.3%	26.8%
2001-02	50,855	15,862	45.3%	33.2%

22. Table 3.6 shows that gross collection from Voluntary payments fluctuated wildly during the last five years. It was 69.4% higher in the year 1997-98 over the preceding year but decreased by 9.6% in 1998-99. 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 2001-02 has reflected a huge growth of 45.3% over the preceding year.

### **WITHHOLDING TAXES**

23. 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 2001-02.

### **COLLECTION FROM WITHHOLDING TAXES**

24. Due to greater reliance on withholding taxes, gross collection under this regime increased from Rs. 68,589 million in 1997-98 to Rs. 78,884 million in 2001-02 i.e. by 15.0%. However, its share in total gross income tax collection which was 63.4% in 1997-98, declined to 51.6% in 2001-02 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	% SHARE IN INCOME TAX COLL.
1	2	3	4	5
1997-98	68,589	7,334	12.0%	63.4%
1998-99	74,517	5,928	8.6%	65.7%
1999-00	75,189	672	0.9%	60.3%
2000-01	79,155	3,966	5.3%	60.6%
2001-02	78,884	-271	-0.3%	51.6%

25. 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 80B, 80C and 80CC were inserted in the Income Tax Ordinance, converting withholding taxes into presumptive tax, representing fixed and final settlement of tax liability. 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.

26. Major activities subjected to deduction at source in 2001-02 are as follows:

1. Income arising from supply of goods, services, execution of contracts u/s 50(4).
2. Interest on Government Borrowing (Securities) u/s 50(2).
3. Income arising from imports and exports u/s 50(5) & 50(5A).
4. Salaries u/s 50(1).
5. Interest on bank deposits u/s 50(2A).
6. Clearance of outstation cheques and financial instruments u/s 50(2B)
7. Electricity billing of industrial and commercial consumers u/s 50(7E).
8. Payment to non-residents u/s 50(3).
9. Dividend Income u/s 50(6A).
10. Motor vehicles u/s 50 (6).
11. Mobile Telephones u/s 50(7F).
12. Prize on prize bonds u/s 50(7C)

27. Section-wise collection in 2001-02 is shown in Table 3.8 below:-

TABLE - 3.8

**COLLECTION FROM WITHHOLDING TAXES IN 2001-2002**

(Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 2001-02	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	4
1) U/s 50(1) Salary	8,738	11.1%	5.7%
2) U/s 50(2) Securities	6,227	7.9%	4.1%
3) U/s 50(2A) Interest	6,466	8.2%	4.2%
4) U/s 50(2B) Bank Transactions/Financial institutions	740	0.9%	0.5%
5) U/s 50(3) Non-residents	1,227	1.6%	0.8%
6) U/s 50(3A) Tec. Fee	672	0.9%	0.4%
7) U/s 50(4) Contractors/suppliers	18,850	23.9%	12.3%
8) U/s 50(4A) Brokerage Fee	848	1.1%	0.6%
9) U/s 50(5) Imports	19,231	24.4%	12.6%
10) U/s 50(5A) Exports	5,300	6.7%	3.5%
11) U/S 50-(AA) indirect Export	82	0.1%	0.1
12) U/s 50(5B) encashment of bearer certifi.	53	0.1	-
13) U/s 50(6) Transport	741	0.9%	0.5%
14) U/s 50(6A) Dividends	1,690	2.1%	1.1%
15) U/s 50(7) Bonus & Bonus Shares	27	-	-
16) U/s 50(7A) Auctions	87	0.1%	0.1%
17) U/s 50(7B) House Rentals	194	0.2%	0.1%
18) U/s 50(7BB) Building Plan App.	3	-	-
19) U/s 50(7C) Prizes & Winnings	524	0.7%	0.3%
20) U/s 50(7D) Interest on Bonds	819	1.0%	0.5%
21) U/s 50(7E) Elec. Bills	3,246	4.1%	2.1%
22) U/s 50(7F) Mobile Telephone	1,664	2.1%	1.1%
23) U/s 50(7G) Gas Bill	31	-	-
24) U/s 50(7H) Petroleum	453	0.6%	0.3%
25) Un-classified	971	1.2%	0.6%
Sub-Total	78,884	100.0%	51.6%
Gross Collection	152,986	-	-

28. Table 3.9 shows that in 1997-98, ten activities contributed 93.3% of total collection from withholding taxes, which however, decreased to 91.9% in 2001-02.

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

(Rs. in million)

ACTIVITY	1997-98	1998-99	1999-00	2000-01	2001-02
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	17,823	22,414	20,152	20,254	18,850
2. INTEREST ON GOVERNMENT BORROWING	16,234	13,314	11,636	8,002	6,227
3. IMPORTERS/EXPORTERS	14,391	16,677	17,664	24,069	24,531
4. SALARY INCOME	6,177	6,295	7,925	7,689	8,738
5. BANK INTEREST	4,136	5,304	6,161	6,265	6,466
6. ELECTRICITY BILLING	2,010	2,345	2,583	3,049	3,246
7. NON-RESIDENTS	1,076	613	902	1,027	1,227
8. DIVIDENDS	867	672	753	853	1,690
9. BANK TRANSACTIONS	689	711	819	794	740
10. TRANSPORT	573	784	873	814	741
SUB-TOTAL(1-10) % of Total	63,976 93.3%	69,129 92.8%	69,468 92.4%	72,816 92.0%	72,456 91.9%
OTHER ACTIVITIES	4,613	5,388	5,721	6,339	6,428
TOTAL	68,589	74,517	75,189	79,155	78,884

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

- Collection from contractors/suppliers u/s 50(4) is the second major revenue spinner contributing Rs. 18,850 million in 2001-02, which is 23.9% of the total withholding taxes.

- Collection from Importers/Exporters u/s 50(5) and 50(5A) is the 1st major revenue spinner contributing Rs. 14,391 million in 1997-98 and increasing to Rs. 24,531 million in 2001-02. However, its percentage share in total withholding taxes is 31.1.
- Collection from execution of contracts u/s 50(4) is the second major contributor at Rs. 18,850 million during 2001-02 with percentage share in withholding taxes of 11.1
- Collection from salary income u/s 50(1) is the third major revenue spinner contributing Rs. 6,177 million in 1997-98 and then Rs. 8,738 million in 2001-02 with a share of 11.1% in total collection from withholding taxes.
- Collection from tax on interest on Govt. securities u/s 50(2) in 2001-02 is at Rs. 6,227 million as against Rs. 16,234 million in 1997-98.
- Collection from bank interest/profit etc u/s 50(2A) increased from Rs. 4,136 million in 1997-98 to Rs. 6,466 million in 2001-02 with its share in total withholding taxes 8.2%.
- Collection from electricity billing u/s 50(7E) increased from Rs. 2,010 million in 1997-98 to Rs. 3,246 million in 2001-02. Its share in total withholding taxes in 2001-02 is 4.1%.
- Withholding taxes u/s 50(3) from payments made to non-residents decreased from Rs. 1,076 million in 1997-98 to Rs. 1,227 million in 2001-02.

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

30. 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.

31. Table 3.10 shows the performance of each Regional Commissioner of Income Tax in 2000-01 and 2001-02 based on their share in total collection.

TABLE - 3.10  
INCOME TAX COLLECTION BY REGIONS

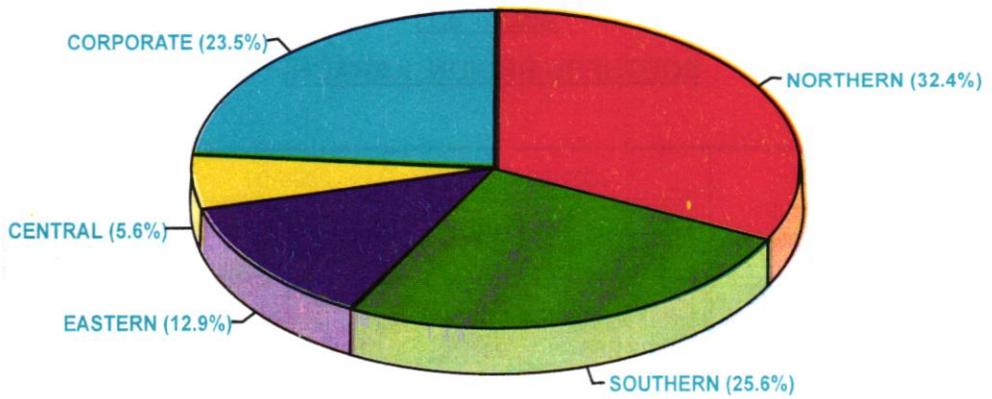
(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COLLECTION OF 2001-02	% CHANGE
	2001-02	2000-01		
1	2	3	4	5
1. NORTHERN REGION, ISLAMABAD	44,207	26,483	32.4%	66.9%
2. SOUTHERN REGION, KARACHI	34,949	37,582	25.6%	-7.0%
3. CORPORATE REGION, KARACHI	32,076	27,499	23.5%	16.6%
4. EASTERN REGION, LAHORE	17,651	18,594	12.9%	-5.1%
5. CENTRAL REGION, MULTAN	7,659	7,304	5.6%	-4.9%
TOTAL	136,542	117,462	100%	16.3%

32. In 2001-02, the **Northern Region** is at the top position with a collection of Rs.44,207 million which is 32.4% of the total collection. It is followed by **Southern Region** with a collection of Rs. 34,949 million with 25.6% share in the total collection. **Corporate Region** is at third position with Rs.32,076 million collection and 23.5% share. **Eastern Region** is at fourth position with a collection of Rs. 17,651 million and 12.9% share. **Central Region** ranks fifth with a collection of Rs. 7,659 million and 5.6% share. Since the performance of a Region is based on the sum total of the performance of the Zones of that Region, the performance of each Zone is analysed in the following paras. For this purpose the gross collection figures of the three components of Income tax is mentioned throughout this analysis as against the net total collection figure of the Zone.

**FIGURE - 3.4**

**PERCENTAGE SHARE OF REGIONS IN TOTAL  
INCOME TAX COLLECTION - 2001-02**



## SOUTHERN REGION, KARACHI

33. Southern Region, comprises the following Zones of Income Tax and Wealth Tax :-

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

34. Southern Region is the second largest revenue yielding Region of the country. It collected Rs. 34,949 million (net) in 2001-02 or 25.6% of total net collection made by the department as against Rs. 37,582 million collected in 2000-01 showing decrease by 7.0%. Breakup of its collection in 2000-01 and 2001-02 respectively is given in Table 3.11 below :-

TABLE - 3.11

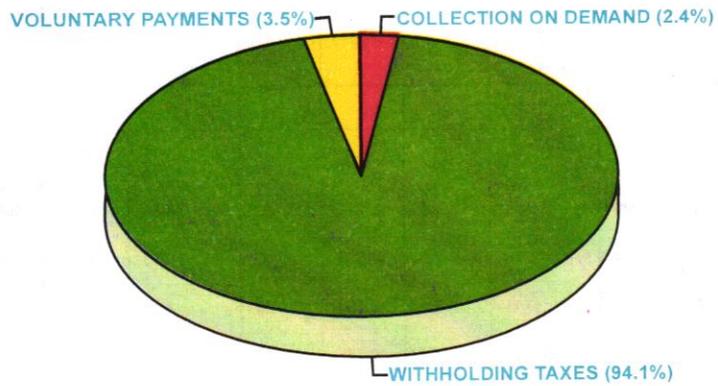
### SOUTHERN REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	33,253	94.1%	34,905	91.9%	-4.7%
2. VOLUNTARY PAYMENTS	1,219	3.5%	2,406	6.3%	-49.3%
3. COLLECTION ON DEMAND	855	2.4%	671	1.8%	27.4%
GROSS	35,327	100%	37,982	100%	-7.0%
REFUNDS	378		400		-5.5%
NET	34,949		37,582		-7.0%

**FIGURE - 3.5**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF SOUTHERN REGION - 2001-02**



35. The above Table shows that gross collection from withholding taxes in the Region decreased from Rs. 34,905 million in 2000-01 to Rs. 33,253 million in 2001-02 i.e. 4.7%. Its share in gross collection increased from 91.9% to 94.1% in 2001-02. Collection on demand increased from Rs. 671 million in 2000-01 to Rs. 855 million i.e. by 27.4% in 2001-02. Collection from voluntary payments decreased from Rs. 2,406 million in 2000-01 to Rs. 1,219 million in 2001-02 i.e. by 49.3%. The refund decreased by 5.5%.

### ZONE WISE PERFORMANCE OF THE SOUTHERN REGION

36. 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)

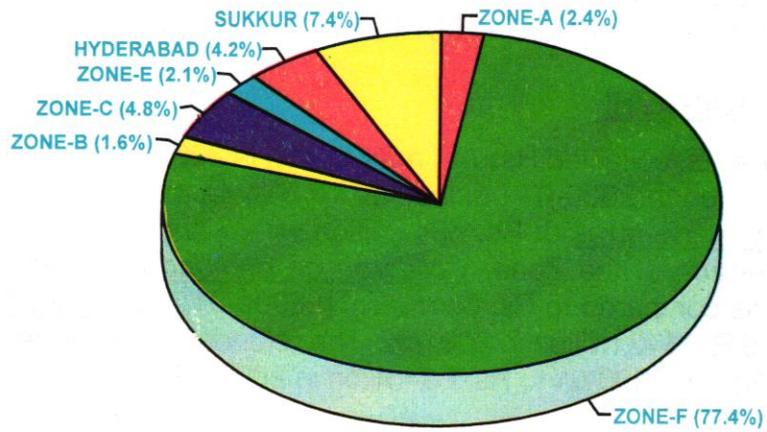
ZONE	2001-02				2000-01				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)		
1	2	3	4	5	6	7	8	9	10	11
1. ZONE 'A'	898	47	851	2.4	690	29	661	1.8%	62.0%	28.7%
2. ZONE 'B'	649	90	559	1.6	887	53	834	2.2%	69.8%	-33.0%
3. ZONE 'C'	1,707	37	1,670	4.8	1,800	40	1,760	4.7%	-7.5%	-5.1%
4. ZONE 'E'	767	26	741	2.1	864	36	828	2.2%	-27.7%	-10.5%
5. ZONE 'F'	27,086	41	27,045	77.4	26,785	47	26,738	71.1%	-12.7%	1.1%
6. HYDERABAD	1,531	43	1,487	4.2	3,202	30	3,172	8.4%	43.3%	-53.1%
7. SUKKUR	2,690	94	2,596	7.4	3,277	129	3,148	8.4%	-27.1%	-17.5%
TOTAL	35,327	378	34,949	100%	37,982	400	37,582	100%	-5.5%	-7%

### ZONE 'A', KARACHI

37. This Zone contributed, Rs. 851 million in 2001-02 which is 2.4% of the total net collection of the Region. As the Zone consists of small business assesses, the major source of collection is payment with returns amounting to Rs. 226 million i.e. 26.5% of the total collection of the Zone, Rs. 66 million or 7.8% from collection on demand by the department and 71.2% or Rs. 606 million from withholding taxes. The refunds increased from Rs. 29 million in 2000-01 to Rs. 47 million in 2001-02 or by 62.0%.

**FIGURE - 3.6**

**ZONE-WISE PERFORMANCE OF SOUTHERN REGION - 2001-02**



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

38. Zone 'B' collected net amount of Rs. 559 million in 2001-02, as against Rs. 834 million in 2000-01, its share is 1.6% of total collection of the Region. The major source of gross collection of this Zone i.e., Rs. 448 million or 69.0% is from withholding taxes as compared to Rs. 425 million in 2000-01. The payments with returns yielded Rs. 157 million in 2001-02 as compared to Rs. 382 million in 2000-01. Collection on demand decreased from Rs. 80 million in 2000-01 to Rs. 44 million in 2001-02. The refunds issued increased from Rs. 53 million in 2000-01 to Rs. 90 million in 2001-02 or by 69.8%.

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

39. Zone 'C' contributed net amount of Rs. 1,670 million in 2001-02 as against i.e. Rs. 1,760 million in 2000-01, a decrease of 5.1%. Its share in total collection of the region is 4.8% in 2001-02. Gross collection on demand and payment with returns yielded Rs. 132 million and Rs. 152 million respectively. Contribution from withholding taxes is Rs. 1,423 million in 2001-02, as compared to Rs. 1,131 million in 2000-01 showing an increase of 25.7%. The refunds issued decreased from Rs. 40 million in 2000-01 to Rs. 37 million in 2001-02 or by 7.5%.

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

40. Zone 'E', collected Rs. 741 million (net) in 2001-02, as compared to Rs. 828 million in 2000-01 i.e. less by 10.5%. Its major source in 2001-02 is withholding taxes of Rs. 584 million with a share of 78.8% of total gross collection of the Zone. Collection on demand is Rs. 40 million in 2001-02, as compared to Rs. 38 million in 2000-01. Payment with returns contributed Rs. 143 million in 2001-02. The refunds issued decreased from Rs. 36 million in 2000-01 to Rs. 26 million in 2001-02 or by 27.7%.

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

41. Zone, 'F' collected Rs. 27,045 million (net) in 2001-02 as compared to Rs. 26,738 million in 2000-01. Its 96.2% gross collection is from withholding taxes which increased from Rs. 26,358 million in 2000-02 to Rs. 26,733 million in 2001-02, or up by 37.4%. The other two sources i.e. tax on demand and payment with returns contributed Rs. 97 million and Rs. 256 million respectively. The refunds issued decreased from Rs. 47 million in 2000-01 to Rs. 41 million in 2001-02 or less by 12.7%.

## **HYDERABAD ZONE, HYDERABAD**

42. In 2001-02 Hyderabad Zone collected Rs. 1,487 million or 4.2% of total net collection of the Region showing decrease of 53.1% over the preceding year. In 2001-02 withholding taxes contributed Rs. 1,294 million, which is 84.6% of total gross collection of the Zone as compared to Rs. 2,967 million in 2000-01 showing decrease of 576.0%. Collection from tax on demand increased from Rs. 114 million in 2000-01 to Rs. 171 million in 2001-02. Payment with returns contributed Rs. 65 million in 2001-02, as compared to Rs. 121 million in 2000-01. The refunds issued increased from Rs. 30 million in 2000-01 to Rs. 43 million in 2001-02 or by 43.3%.

## **SUKKUR ZONE, SUKKUR**

43. Sukkur Zone collected net amount of Rs. 2,596 million in 2001-02 as compared to Rs. 3,148 million in 2000-01, a decrease of 17.5%. Withholding taxes contributed 83.3% of total gross collection in 2001-02 and collection on demand is Rs. 305 million. Payment with returns is Rs. 220 million in 2001-02 as compared to Rs. 192 million in 2000-01. The refunds issued decreased from Rs. 129 million in 2000-01 to Rs. 94 million in 2001-02 or by 27.1%.

## CORPORATE REGION, KARACHI

44. The Corporate Region comprises 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) Companies-V, Karachi.
- 6) Special Zone, Karachi.

45. Net collection of this Region in 2001-02 of Rs. 32,076 million is a 16.6% increase over 2000-01 when Rs. 27,499 million were collected. The breakup of collection from the three sources mentioned in para 18, in 2000-01 and 2001-02 is given in the Table 3.13 below :-

TABLE - 3.13

### CORPORATE REGION, KARACHI

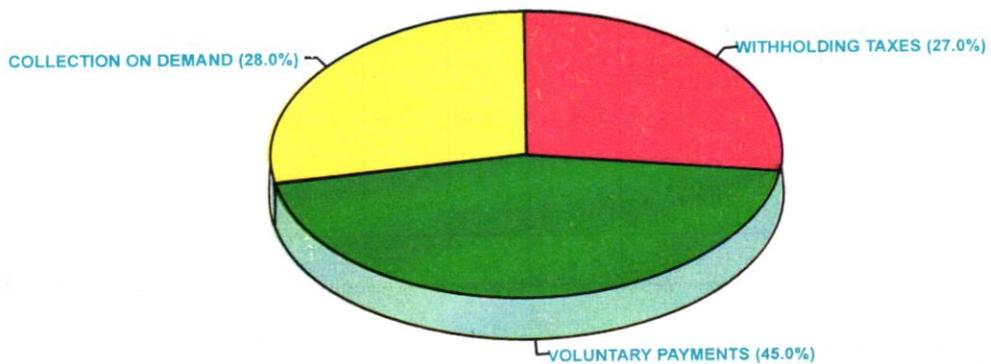
(Rs. in million)

SOURCES OF COLLECTION	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITH HOLDING TAXES	11,005	27.0%	12,058	32.7%	-8.7%
2. VOLUNTARY PAYMENTS	18,369	45.0%	13,902	37.8%	32.1%
3. COLLECTION ON DEMAND	11,447	28.0%	10,867	29.5%	5.3%
GROSS	40,821	100%	36,827	100%	10.8%
Refund	3,745		9,328		- 6.2%
Net	32,076		27,499		16.6%

46. Gross collection from withholding taxes of the Corporate Region decreased from Rs. 12,058 million in 2000-01 to Rs. 11,005 million in 2001-02. Its share in the total gross income tax collection also decreased from 32.7% to 27.0% in this period. However, collection from voluntary payments increased from Rs. 13,902 million in 2000-01 to Rs. 18,369 million in 2001-02 i.e. by 32.1%. Collection on demand increased from

**FIGURE - 3.7**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CORPORATE REGION - 2001-02**



Rs.10,867 million in 2000-01 to Rs. 11,447 million in 2001-02. Total Refund decreased from Rs. 9,328 million in 2000-01 to Rs. 8,745 million in 2001-02 i.e. by 6.2%. However, net collection increased by 16.6%.

## PERFORMANCE OF ZONES OF THE CORPORATE REGION

47. The performance of each Zone in the Region in 2000-01 and 2001-02 is shown in Table 3.14 below :-

TABLE 3.14

### ZONE-WISE PERFORMANCE OF THE CORPORATE REGION

(Rs. in million)

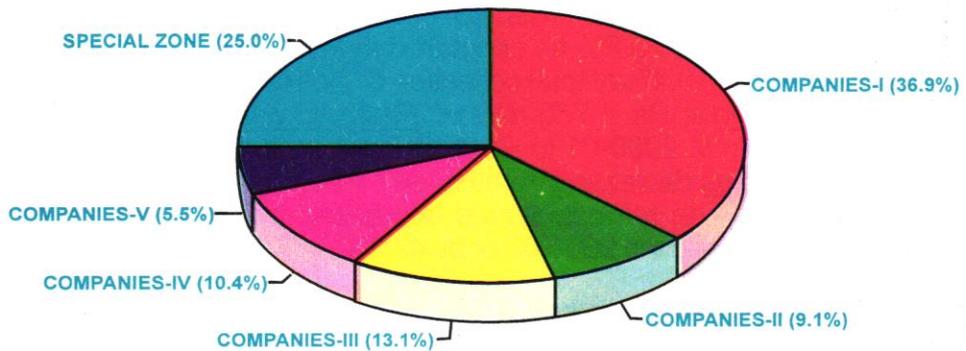
ZONE	2001-02				2000-01				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)		
1	2	3	4	5	6	7	8	9	10	11
1. COM. I	14,908	3,079	11,829	36.9%	14,722	4,108	10,614	38.6%	-25.0%	11.4%
2. COM. II	4,546	1,616	2,930	9.1%	4,262	1,735	2,527	9.2%	-6.8%	15.9%
3. COM. III	5,400	1,180	4,220	13.1%	4,974	917	4,057	14.8%	28.6%	4.0%
4. COM. IV	3,803	477	3,326	10.4%	3,666	908	2,758	10.0%	-47.5%	20.6%
5. COM. V	2,236	478	1,758	5.5%	-	-	-	-	-	-
6. SP. ZONE	9,928	1,915	8,013	25.0%	9,203	1,660	7,543	27.4%	15.4%	6.2%
TOTAL	40,821	8,745	32,076	100%	36,827	9,328	27,499	100%	-6.2%	16.6%

### COMPANIES ZONE-I, KARACHI

48. This zone collected highest net amount of Rs. 11,829 and contributed 36.9% of the Region's total collection in 2001-02. Its gross collections from withholding taxes, collection on demand and payment with returns are Rs. 6,322 million, Rs. 3,922 million and Rs. 4,664 million respectively. Major portion of withholding taxes i.e. 65.8% is collected from securities. Its share in the total collection of the Region, however, dropped from 38.6% in 2000-01 to 36.9% in 2001-02. The Refunds issued decreased from Rs. 4,108 million in 2000-01 to Rs. 3,079 million in 2001-02 or by 25.0%.

**FIGURE - 3.8**

**ZONE-WISE PERFORMANCE OF CORPORATE REGION - 2001-02**



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

49. Companies II, contributed Rs. 2,930 million or 9.1% of the Region's total net collection in 2001-02 as compared to Rs. 2,527 million in 2000-01, showing a growth of 15.9%. The tax paid with returns is the major source of revenue of this Zone contributing Rs. 2,256 million in 2001-02 as against Rs. 2,657 million in 2000-01. Gross collection from withholding taxes contributed Rs. 1,057 million in 2001-02, i.e. an increase of 14.3% as compared to the collection of Rs. 924 million in 2000-01. Collection from tax on demand increased from Rs. 1,081 million in 2000-01 to Rs.1,233 million in 2001-02 i.e. by 14.0%. The refunds issued decreased from Rs. 1,735 million in 2000-01 to Rs. 1,616 million in 2001-02 or by 6.8%.

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

50. Companies Zone-III contributed Rs. 4,220 million in the net collection of FY 2001-02 as compared to Rs. 4,057 million in 2000-01. The main feature of gross collection of this Zone is that the highest collection is from payment with returns i.e. Rs. 2,647 million in 2001-02, the collection on demand is Rs. 1,693 million and the collection from withholding taxes is Rs. 1,060 million. The refunds issued increased from Rs. 917 million in 2000-01 to Rs. 1,180 million in 2001-02 or by 28.6%.

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

51. In 2001-02 this Zone collected net amount of Rs. 3,326 million showing an increase of 20.6% as compared to Rs. 2,758 million collected in 2000-01. It shared 10.4% of total collection of the Region. Gross collection from tax on demand is Rs. 1,765 million. Payment with returns increased from Rs. 830 million in 2000-01 to Rs. 1,094 million in 2001-02. Collection from withholding taxes decreased from Rs. 947 million in 2000-01 to Rs. 944 million in 2001-02. The refunds issued decreased from Rs. 908 million in 2000-01 to Rs. 477 million in 2001-02 or by 47.5%.

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

52. In 2001-02 this Zone collected net amount of Rs. 1,758 million and shared 5.5% of total collection of the Region. Gross collection from withholding taxes, voluntary payments and collection on demand are Rs. 561 million, Rs. 1,149 million and Rs. 526 million respectively. Payments with returns contributed 51.3% of gross collection of the Zone.

### **SPECIAL ZONE, KARACHI**

53. Net collection of this Zone in 2001-02 is Rs. 8,013 million as compared to Rs. 7,543 million in 2000-01 i.e. an increase of 6.2%. Gross collection of Rs. 2,308 million are from collection on demand, Rs. 1,061 million from withholding taxes and Rs. 6,559 million from payment with return. The share of special Zone in total collection of the Region decreased from 27.4% in 2000-01 to 25.0% in 2001-02. The refunds issued increased from Rs. 1,660 million in 2000-01 to Rs. 1,915 million in 2001-02 or by 15.4%.

## NORTHERN REGION, ISLAMABAD

54. The Northern Region, Islamabad comprises 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

55. Income Tax collection of the Region from the three sources during 2000-01 and 2001-02 is given in Table 3.15 and Figure 3.9 :-

TABLE - 3.15

### NORTHERN REGION, ISLAMABAD

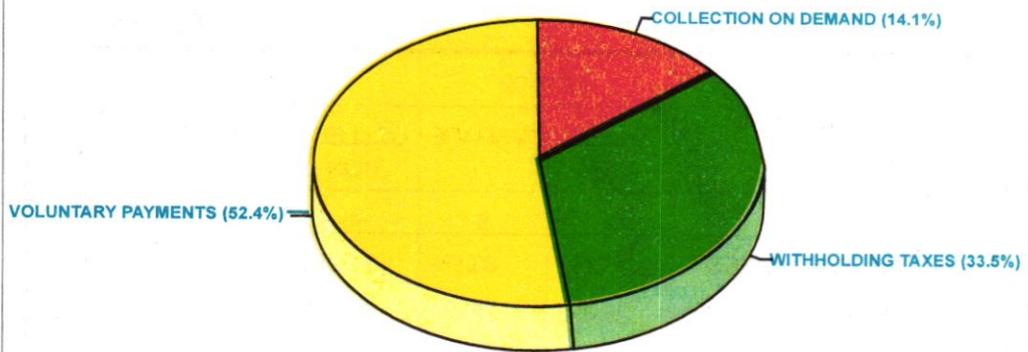
(Rs. in million)

SOURCES OF COLLECTION	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	16,252	33.5%	14,276	50.8%	13.8%
2. VOLUNTARY PAYMENTS	25,392	52.4%	12,075	43.0%	110.3%
3. COLLEC. ON DEMAND	6,833	14.1%	1,734	6.2%	294.0%
GROSS	48,477	100%	28,085	100%	72.6%
REFUND	4,270		1,602		166.5%
NET	44,207		26,483		66.9%

56. Northern Region collected Rs. 48,477 million (Gross) during 2001-02, showing an increase of 72.6%, as compared to the collection of Rs. 28,085 million in 2000-01. The percentage share of collection of the Region in the total collection in the country increased from 22.5% in 2000-01 to 32.4% in 2001-02. Collection from withholding taxes in the year 2001-02 is Rs. 16,252 million, which increased from Rs. 14,276 million in 2000-01 and it is 33.5% of the total gross collection of the Region. Payment with returns at Rs. 25,392 million in 2001-02 are up by 110.3% as compared to the last year and shared 52.4% of total collection. Collection from tax on demand is Rs. 6,833 million in 2001-02, or up by

**FIGURE - 3.9**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF NORTHERN REGION - 2001-02**



294.0%, as compared to the preceding year. The refunds issued increased from Rs. 1,602 million in 2000-01 to Rs. 4,270 million in 2001-02 or by 166.5%.

57. 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	2001-02				2000-01				% 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	35,393	3,720	31,673	71.6%	15,890	948	14,942	56.4%	292.4%	111.9%
2. ISLAMABAD ZONE	3,711	65	3,646	8.2%	3,150	44	3,106	11.7%	47.7%	17.4%
3. RAWALPINDI ZONE	3,157	8	3,149	7.1%	3,088	11	3,077	11.6%	-27.3%	2.3%
4. PESHAWAR ZONE	1,498	16	1,482	3.4%	1,386	14	1,372	5.2%	14.3%	8.0%
5. COMP. ZONE, PESHAWAR	2,348	356	1,992	4.5%	2,227	494	1,733	6.5%	-27.9%	14.9%
6. SIALKOT ZONE	1,260	38	1,222	2.8%	1,273	12	1,261	4.8%	216.6%	-3.0%
7. GUJRANWALA ZONE	1,110	67	1,043	2.4%	1,071	79	992	3.7%	-15.2%	5.1%
TOTAL	48,477	4,270	44,207	100%	28,085	1,602	26,483	100%	166.5%	66.9%

**COMPANIES ZONE, ISLAMABAD**

58. Companies Zone, Islamabad collected net amount of Rs. 31,673 million during 2001-02 as against Rs. 14,942 million in 2000-01 i.e. up by 111.9%. Its share in the total collection of the Region increased from 56.4% in 2000-01 to 71.6% in 2001-02. This Zone contributed Rs. 4,882 million gross collection from withholding taxes. Collection from payment with returns contributed Rs. 24,600 million, as compared to Rs. 11,072 million in 2000-01 an increase of 122.2%. Collection on demand increased from Rs. 899 million in 2000-01 to Rs. 5,911 million in 2001-02, or up by 557.5%. The refunds issued increased from Rs. 948 million in 2000-01 to Rs. 3,720 million in 2001-02 or by 292.4%.

### **ISLAMABAD ZONE, ISLAMABAD**

59. Islamabad Zone collected Rs. 3,646 million (net) in 2001-02, an increase of 17.4% as compared to the collection of Rs. 3,106 million in 2000-01. Its share in total collection of the Region decreased from 11.7% in 2000-01 to 8.2% in 2001-02. Withholding taxes of Rs. 3,418 million are 93.7% of the total gross collection of the Zone in 2001-02, which is up by 19.1%, as compared to the collection of Rs. 2,870 million in 2000-01. The share of the other two sources i.e. collection on demand and payment with returns is Rs. 72 million and Rs. 221 million respectively in 2001-02. The refunds issued increased from Rs. 44 million in 2000-01 to Rs. 65 million in 2001-02 or by 47.7%.

### **RAWALPINDI ZONE, RAWALPINDI**

60. Rawalpindi Zone collected Rs. 3,149 million (net) in 2001-02, as compared to Rs. 3,077 million in 2000-01. Its share in the Region is 7.1%. Gross collections from withholding taxes, voluntary payments and collection on demand are Rs. 2,876 million, Rs. 172 million and Rs. 109 million respectively in 2001-02. Withholding taxes contributed 91.3% of total collection of the Zone, which is up by 3.6% as compared to last year. The refunds issued decreased from Rs. 11 million in 2000-01 to Rs. 8 million in 2001-02 or by 27.3%.

### **PESHAWAR ZONE, PESHAWAR**

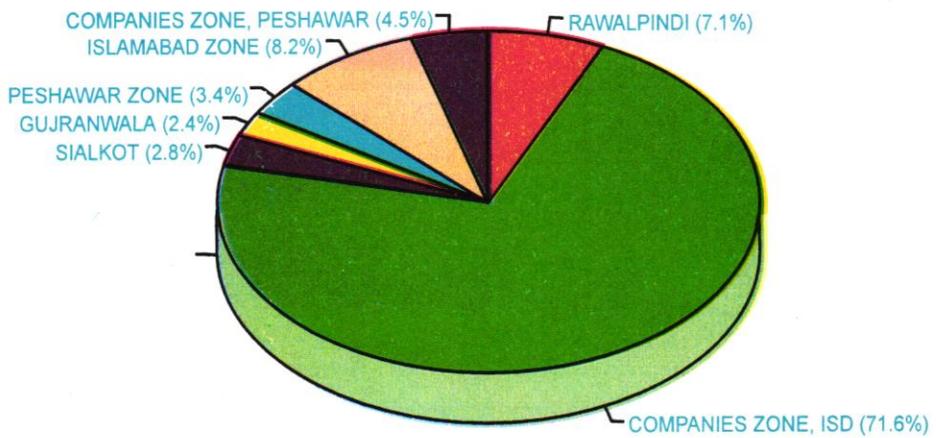
61. Peshawar Zone has collected Rs. 1,482 million (net) in 2001-02 which is 3.4% of the total (net) collection of the Region. Collection from withholding taxes is Rs. 1,390 million or 93.8% of total gross collection of the Zone. The other two components i.e. collection on demand and payment with returns have contributed Rs. 54 million and Rs. 54 million respectively in 2001-02. The refunds increased from Rs. 14 million in 2000-01 to Rs. 16 million in 2001-02 or by 14.3%.

### **COMPANIES ZONE, PESHAWAR**

62. Companies Zone, Peshawar has collected Rs. 1,992 million (net) in 2001-02, as compared to Rs. 1,733 million in 2000-01 i.e. up by 14.9% with a share of 4.5% in the total collection of the Region in 2001-02. Withholding taxes of Rs. 1,720 million share 86.3% of total collection of the Zone, or up by 1.7%, as compared to the collection of Rs. 1,695 million in 2000-01. Collection on demand has increased by 21.1% from Rs. 393 million in 2000-01 to Rs. 476 million in 2001-02. Collection from payment with returns increased from Rs. 139 million in 2000-01 to Rs. 152 million in 2001-02. The refunds issued decreased from Rs. 494 million in 2000-01 to Rs. 356 million in 2001-02 or by 27.9%.

**FIGURE - 3.10**

**ZONE-WISE PERFORMANCE OF  
NORTHERN REGION - 2001-02**



### **SIALKOT ZONE, SIALKOT**

63. Sialkot Zone has collected Rs. 1,222 million in 2001-02, which is 2.8% to the total net collection of the Region, which is less by 3.0%, as compared to the collection of Rs. 1,261 million in 2000-01. Rs. 1,075 million or 87.9% is from withholding taxes. The rest i.e. Rs. 103 million and Rs. 82 million is collected from the tax on demand and payment with returns respectively. The refunds issued increased from Rs. 12 million in 2000-01 to Rs. 38 million in 2001-02 or by 216.6%.

### **GUJRANWALA ZONE, GUJRANWALA**

64. Gujranwala Zone has collected Rs. 1,043 million (net) in 2001-02, as compared to Rs. 992 million in 2000-01, or up by 5.1%. Its share in the total collection of the Region is 2.4%. Withholding taxes contributed Rs. 891 million or 85.4% of total collection of the Zone. Collection from Withholding taxes shows 7.3% increase over Rs. 830 million collected in 2000-01. Collection on demand and payment with returns have yielded Rs. 108 million and Rs. 111 million respectively. The refunds issued decreased from Rs. 79 million in 2000-01 to Rs. 67 million in 2001-02 or by 15.2%.

## EASTERN REGION, LAHORE

65. 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

66. Income Tax collection of the Region from three sources of collection during 2000-01 and 2001-02 is given in Table 3.17 and Figure 3.11 :-

TABLE - 3.17

### INCOME TAX COLLECTION OF EASTERN REGION

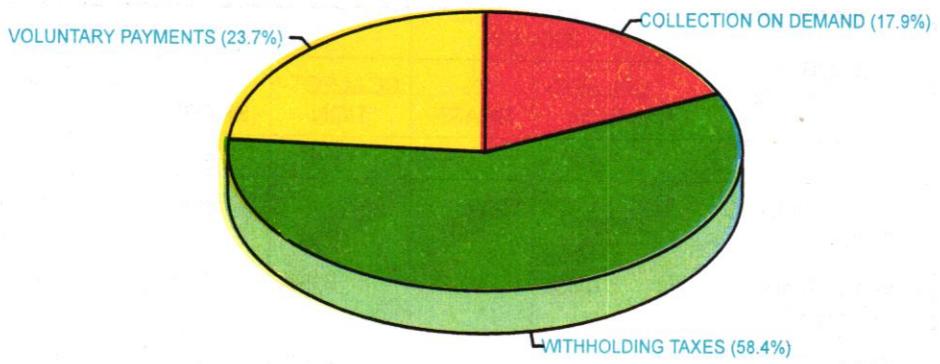
(Rs. in million)

SOURCE OF COLLECTION	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	11,976	58.4%	11,879	58.6%	0.8%
2. VOLUNTARY PAYMENTS	4,859	23.7%	5,504	27.2%	-11.7%
3. COLLECTION ON DEMAND	3,674	17.9%	2,886	14.2%	27.3%
GROSS	20,509	100%	20,269	100%	1.2%
REFUNDS	2,858		1,675		70.6%
NET	17,651		18,594		-5.1%

67. The Region collected Rs. 20,509 million (Gross) in 2001-02 as compared to Rs. 20,269 million in 2000-01. In 2001-02 its share in total net collection of income-tax in the country is 12.9%.

**FIGURE - 3.11**

**% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF EASTERN REGION-2001-02**



68. Gross collection from withholding taxes in 2001-02 is Rs. 11,976 million as compared to the last year's collection of Rs. 11,879 million showing an increase of 0.8%. Collection from voluntary payments is Rs. 4,859 million during 2001-02. Collection on demand is Rs. 3,674 million. The net amount decreased by 5.1% and refunds increased by 70.6% as compared to last year.

69. 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)

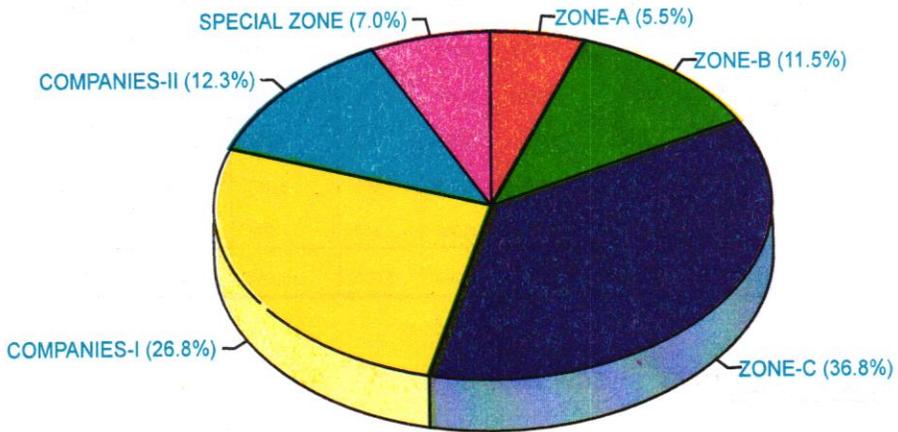
Zone	2001-02				2000-01				% Change (refund)	% Change (net)
	Gross	Refund	Collection (net)	%Share (net)	Gross	Refund	Collection (net)	%Share (net)		
1	2	3	4	5	6	7	8	9	10	11
1. Zone 'A'	984	18	966	5.5%	973	15	958	5.2%	20.0%	0.8%
2. Zone 'B'	2,056	21	2,035	11.5%	1,944	27	1,917	10.3%	-22.2%	6.1%
3. Zone 'C'	6,517	11	6,506	36.8%	6,414	49	6,365	34.2%	-77.5%	2.2%
4. Com.-I.	5,971	1,246	4,725	26.8%	5,722	737	4,985	26.8%	69.1%	-5.2%
5. Com.-II.	3,320	1,143	2,177	12.3%	4,148	697	3,451	18.6%	64.0%	-36.8%
6. Sp. Zone	1,661	419	1,242	7.0%	1,068	150	918	4.9%	179.3%	35.3%
TOTAL	20,509	2,858	17,651	100%	20,269	1,675	18,594	100%	70.6%	-5.1%

### **ZONE-A, LAHORE**

70. This Zone collected Rs. 966 million (net) in 2001-02, showing an increase of 0.8% over last year's collection of Rs. 958 million. In 2001-02 its share is 5.5% of the total collection of the Region as against 5.2% share in 2000-01. Gross collection from withholding taxes is Rs. 764 million in 2001-02, as compared to Rs. 672 million in 2000-01. The collection on demand increased from Rs. 64 million in 2000-01 to Rs. 79 million in 2001-02. Payment with returns decreased from Rs. 237 million in 2000-01 to Rs. 141 million in 2001-02. The refunds issued increased from Rs. 15 million in 2000-01 to Rs. 18 million in 2001-02 or by 20.0%.

**FIGURE - 3.12**

**ZONE-WISE PERFORMANCE OF  
EASTERN REGION - 2001-02**



## **ZONE-B, LAHORE**

71. This Zone collected Rs. 2,035 million (net) in 2001-02, an increase by 6.1% as compared to last year's collection of Rs. 1,917 million. In 2001-02 it's share in the total collection of the Region is 11.5% as against 10.3% in 2000-01. The major source of gross collection of the Zone is withholding taxes at Rs. 1,569 million or 76.3% of total collection, an increase of 1.7% from Rs. 1,542 million collected in the preceding year. Collection on demand of Rs. 299 million increased from Rs. 47 million in 2000-01 i.e. by 536%. Payment with returns decreased from Rs. 355 million in 2000-01 to Rs. 188 million in 2001-02. The refunds issued decreased from Rs. 27 million in 2000-01 to Rs. 21 million in 2001-02 or by 22.2%.

## **ZONE-C, LAHORE**

72. Zone 'C', collected Rs. 6,506 million (net) in 2001-02, as compared to Rs. 6,365 million in 2000-01 i.e. up by 2.2%. Gross collection from withholding taxes of Rs. 6,369 million increased from Rs. 6,203 million in 2000-01, i.e. by 2.2%. Collection from collection on demand is Rs. 65 million and payment with returns is Rs. 83 million in 2001-02. The refunds issued decreased from Rs. 49 million in 2000-01 to Rs. 11 million in 2001-02 or by 77.5%.

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

73. Companies Zone-I, Lahore collected Rs. 4,724 million (net) in 2001-02, as compared to Rs. 4,985 million in 2000-01, i.e. decrease of 5.2%. Its share in total collection of the Region is 26.8% in 2001-02. The highest gross collection of Rs. 2,562 million is from payment with returns, which shows an increase of 13.% from Rs. 2,266 million in 2000-01. Collection from deduction at source, decreased from Rs. 2,081 million in 2000-01 to Rs. 1,760 million in 2001-02. Collection on demand has increased from Rs. 1,375 million in 2000-01 to Rs. 1,648 million i.e. by 19.8%. The refunds issued increased from Rs. 737 million in 2000-01 to Rs. 1,246 million in 2001-02 or by 69.1%.

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

74. Companies Zone-II, Lahore, collected Rs. 2,178 million (net) in 2001-02, as compared to Rs. 3,451 million in 2000-01, decrease of 36.8%. It shared 12.3% collection of the Region in 2001-02. Gross collection during 2001-02 from payment with returns is Rs. 1,099 million or 33.0% of total collection of the Zone. Collection from collection on demand increased by 4.6% from Rs. 1,009 million in 2000-01 to Rs. 1,056 million in 2001-02. Collection from withholding taxes increased to Rs. 1,166 million in 2001-02 from Rs. 1,046 million in 2000-01. The refunds issued increased from Rs. 697 million in 2000-01 to Rs. 1,143 million in 2001-02 or by 64.0%.

## SPECIAL ZONE, LAHORE

75. Special Zone, Lahore collected Rs. 1,242 million (net) in 2001-02, as compared to Rs. 918 million in 2000-01. Gross collection of Rs. 348 million is from withholding taxes which increased from Rs. 336 million in 2000-01. Collection on demand increased from Rs. 371 million in 2000-01 to Rs. 527 million in 2001-02, Collection from payment with returns increased from Rs. 362 million in 2000-01 to Rs. 786 million in 2001-02. The refunds issued increased from Rs. 150 million in 2000-01 to Rs. 419 million in 2001-02 or by 179.3%.

## CENTRAL REGION, MULTAN

76. The Central Region comprises 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

77. Income Tax collection of the Region from the three sources of collection in 2000-01 and 2001-02 is given in the following Table 3.19 and Figure 3.13 :-

TABLE - 3.19

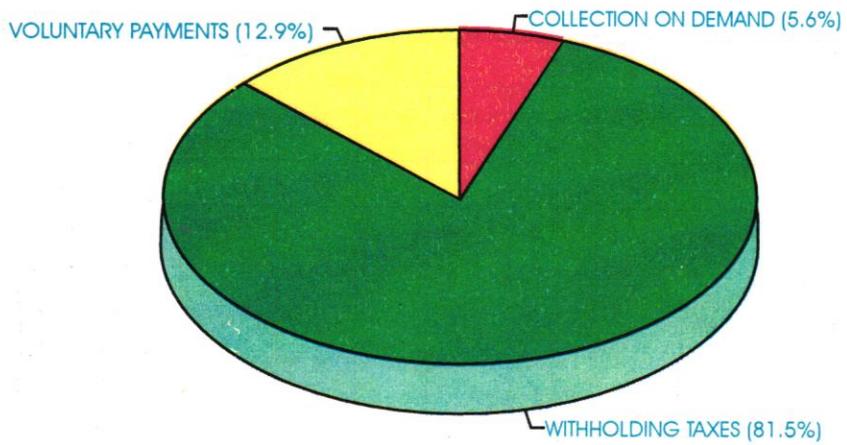
### CENTRAL REGION, MULTAN

(Rs. in million)

SOURCES OF COLLECTION	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	6,398	81.5%	6,037	80.8%	5.9%
2. VOLUNTARY PAYMENTS	1,016	12.9%	1,106	14.8%	-8.1%
3. COLLECTION ON DEMAND	438	5.6%	328	4.4%	33.5%
GROSS	7,852	100%	7,471	100%	5.1%
REFUND	193		167		15.5%
NET	7,659		7,304		4.9%

**FIGURE - 3.13**

**%SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CENTRAL REGION-2001-02**



78. In 2001-02 net collection is Rs. 7,659 million as against Rs. 7,304 million in 2000-01 showing an increase of 4.9%. The Region has 5.6% share in the total collection of the Income Tax Department in 2001-02.

79. Gross collection from withholding taxes amounts to Rs. 6,398 million in 2001-02, an increase of 5.9% over last year's collection of Rs. 6,037 million. Share of withholding taxes in the total tax collection of the Region which was 80.8% in 2000-01, however, increased to 81.5% in 2001-02. Collection from voluntary payments of Rs. 1,016 million during 2001-02 is less by 8.1%, as compared to Rs. 1,106 million in the preceding year. Collection on demand increased from Rs. 328 million in 2000-01 to Rs. 438 million or by 33.5%. The refunds increased by 15.5% as compared to last year.

80. 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)

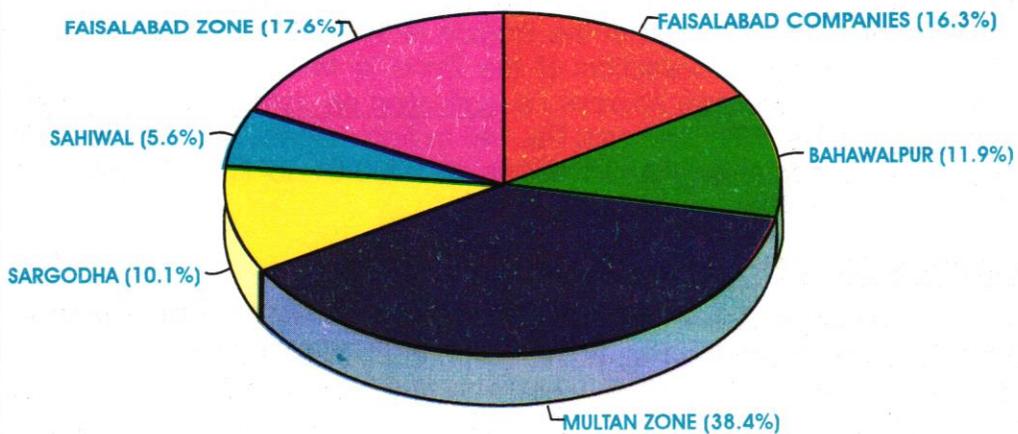
Zone	2001-02				2000-01				% Change (refund)	% Change (net)
	Gross	Refund	Collection (net)	%Share (net)	Gross	Refund	Collection (net)	%Share (net)		
1	2	3	4	5	6	7	8	9	10	11
1. Sahiwal	453	22	431	5.6%	424	14	410	5.6%	57.1%	5.1%
2. Bahawalpur	922	14	908	11.9%	979	10	969	13.3%	40.0%	- 6.2%
3. Multan Zone	2,993	42	2,941	38.4%	2,707	44	2,663	36.5%	-4.5%	10.4%
4. Faisalabad Zone	1,363	12	1,351	17.6%	1,371	13	1,358	18.6%	-7.7%	- 0.5%
5. Faisalabad Companies	1,332	81	1,251	16.3%	1,149	73	1,076	14.7%	11.0%	16.2%
6. Sargodha	799	22	777	10.1%	841	13	828	11.3%	69.2%	- 6.2%
Total	7,852	193	7,659	100%	7,471	167	7,304	100%	15.5%	4.9%

**SAHIWAL ZONE, SAHIWAL**

81. In 2001-02 this Zone collected Rs. 431 million (net) as against Rs.410 million in 2000-01 showing an increase of 5.1%. Withholding taxes of Rs. 387 million are 85.4% of the total gross collection of the Zone. The collection from the other two sources i.e. collection on demand and payment with returns is Rs. 29 million and Rs. 37 million respectively. The refunds issued increased from Rs. 14 million in 2000-01 to Rs. 22 million in 2001-02 or by 57.1%.

**FIGURE - 3.14**

**ZONE-WISE PERFORMANCE OF  
CENTRAL REGION-2001-02**



## **BAHAWALPUR ZONE, BAHAWALPUR**

82. Bahawalpur Zone collected Rs. 908 million (net) during 2001-02, as compared to Rs. 969 million in 2000-01 i.e. less by 6.2%. It has 11.9% share in the total collection of the Region. Withholding taxes contributed Rs. 783 million or 84.9% of total gross collection of the Zone. Collection on demand is Rs. 80 million and payment with returns is Rs. 59 million in 2001-02. The refunds issued increased from Rs. 10 million in 2000-01 to Rs. 14 million in 2001-02 or by 40%.

## **MULTAN ZONE, MULTAN**

83. Net collection of Multan Zone in 2001-02 is Rs. 2,941 million which is 38.4% of total collection of the Region. Withholding taxes amounted to Rs. 2,329 million or 78.1% of total gross collection of the Zone. Collection from tax on demand declined from Rs. 60 million in 2000-01 to Rs. 100 million in 2001-02. Collection from payment with returns have contributed Rs. 554 million in 2001-02 as compared to Rs. 478 million in 2000-01. The refunds issued decreased from Rs. 44 million in 2000-01 to Rs. 42 million in 2001-02 or by 4.5%.

## **FAISALABAD ZONE, FAISALABAD**

84. Faisalabad Zone, collected Rs. 1,351 million (net) in 2001-02. Its share in the total collection of the Region is 17.6%. Rs. 1,144 million or 83.9% of total gross collection of the Zone is from withholding taxes. Collection from other two sources i.e. collection on demand and payment with returns is Rs. 73 million and Rs. 146 million respectively. The refunds issued decreased from Rs. 13 million in 2000-01 to Rs. 12 million in 2001-02 or by 7.7%.

## **COMPANIES ZONE, FAISALABAD**

85. Companies Zone, Faisalabad collected Rs. 1,251 million (net) in 2001-02 as compared to Rs. 1,076 million in 2000-01 reflecting a growth of 16.2%. Its share in the total collection of the Region is 16.3%, which has increased from 14.7% in 2000-01. The Zone collected Rs. 1,070 million gross from withholding taxes, an increase over Rs. 885 million collected in 2000-01. Collection on demand and payment with returns yielded Rs. 87 million and Rs. 175 million respectively in 2001-02. The refunds issued increased from Rs. 73 million in 2000-01 to Rs. 81 million in 2001-02 or by 11.0%.

## **SARGODHA ZONE, SARGODHA**

86. Sargodha Zone collected Rs. 777 million (net) in 2001-02 as compared to Rs. 828 million in 2000-01. Its share in the total net collection of the Region is 10.1%. Withholding taxes contributed 86% of the total collection of the Zone. Collection on demand is Rs. 69 million. Payment with returns is Rs. 45 million in 2001-01. The refunds issued increased from Rs. 13 million in 2000-01 to Rs. 22 million in 2001-02 or by 69.2%.

# **OTHER DIRECT TAXES**

OTHER DIRECT TAXES

## CHAPTER 4

# **OTHER DIRECT TAXES**

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

1. Wealth Tax
2. Capital Value Tax
3. Workers Welfare Fund
4. Corporate Assets Tax

2. In 2001-02, Other Direct Taxes yielded Rs. 5,963 million, which is 4.2% of the total collection from Direct Taxes. These taxes contributed 1.4% in the total tax receipts (Direct and Indirect) in 2001-02 showing a decrease of 16.4% over the collection of Rs. 7,123 million in 2000-01.

### **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 1<sup>st</sup> 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. 3,536 million in 1997-98 to Rs. 3,927 million in 1999-2000, but decreased in 2001-02 to Rs. 474 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
1997-98	3,536	46.7%
1998-99	3,502	-1.0%
1999-00	3,927	12.1%
2000-01	1,496	-61.9%
2001-02	474	-68.3%

**ACHIEVEMENT OF TARGETS**

6. Table 4.2 shows that the annual collection targets assigned during 1997-98 to 2001-02 were exceeded only in 2001-02 whereas in the first 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
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	1,496	82.5%
2001-02	400	474	118.5%

7. In 2001-02 the assigned target was exceeded by 18.5%, 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 3.4% during 1997-98, 3.2% in 1998-99 and 3.5% in 1999-2000. However, it declined in 2000-01 and 2001-02 to 1.2% and 0.3% respectively as wealth tax was no more chargeable with effect from assessment year beginning from 1<sup>st</sup> July 2001 and thereafter.

TABLE - 4.3

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1997-98	1.2%	3.4%
1998-99	1.1%	3.2%
1999-00	1.1%	3.5%
2000-01	0.4%	1.2%
2001-02	0.1%	0.3%

**REGION-WISE PERFORMANCE OF WEALTH TAX**

9. Comparative Region-wise collection of wealth tax during 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
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
2001-02	34	7.2%	8.4	17.7%	138	29.1%	83	17.5%	135	28.5%	474

10. The highest collection of Rs.138 million in 2001-02 is by the Eastern Region. The Northern Region is at second position with Rs.135 million. The other three Regions i.e. Southern, Central and Corporate have collected Rs.84 millions , Rs.83 millions and Rs.34 millions, 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 1997-98 to 2001-02 is shown in Table 4.5 :-

TABLE - 4.5  
COLLECTION OF CVT

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1997-98	1,486	-0.1%
1998-99	1,324	-10.9%
1999-00	692	-47.7%
2000-01	631	-8.8%
2001-02	524	-16.9%

13. Collection decreased from Rs. 1,486 million in 1997-98 to Rs. 524 million in 2001-02.

## ACHIEVEMENT OF THE TARGET

TABLE - 4.6  
ACHIEVEMENT OF TARGET OF CVT

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
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%
2001-02	700	524	74.8%

14. Table 4.6 above shows that the target assigned in 1999-2000 was exceeded by 38.4%. However, there was shortfall of 12.3%, 33.8%, 18.7% and 25.2% in 1997-98, 1998-1999, 2000-01 and 2001-02 respectively.

## SHARE OF CVT IN TOTAL TAXES & DIRECT TAXES

15. Despite the impressive performance of achieving the assigned targets during 1997-98 to 2001-02, 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
1997-98	0.5%	1.4%
1998-99	0.4%	1.2%
1999-00	0.2%	0.6%
2000-01	0.2%	0.5%
2001-02	0.1%	0.4%

16. The share of CVT in total national tax receipts is 0.1% during 2001-02. Its share in direct taxes fluctuated in the range of 1.4% to 0.4% during the said five years period.

17. Region-wise collection and its percentage share in total direct taxes collection during 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
1997-98	397	26.7%	344	23.2%	219	14.7%	153	10.3%	373	25.1%	1,486
1998-99	366	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
2001-02	380	72.5%	105	20.0%	8	1.5%	10	1.9	21	4.0%	524

18. Corporate Region collected the highest amount of Rs.380 million in 2001-02 which is 72.5%, of the total collection of CVT. Southern Region is second with a figure of Rs.105 million and a share of 20.0% of the total collection. The other three Regions i.e., Northern, Central and Eastern collected Rs. 21, Rs. 10 and Rs. 8 million respectively in 2001-02.

### **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 out of demands in arrear. Its collection during 1997-98 to 2001-02 is shown in Table 4.9 below :-

**TABLE - 4.9**

### **COLLECTION OF CORPORATE ASSETS TAX**

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1997-98	7	-30.0%
1998-99	23	228.6%
1999-00	30	30.4%
2000-01	7	-76.7%
2001-02	8	14.3%

20. Collection of CAT which started from October, 1992 has been fluctuating a lot. In 2001-02 an amount of Rs. 8 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
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
2001-02	-	-	-	-	8	100%	-	-	-	-	8

21. Table 4.10 shows that in 2001-02 Eastern Region collected 100% of the total CAT collection.

**WORKERS WELFARE FUND**

**TABLE - 4.11**

**COLLECTION OF WORKERS WELFARE FUND**

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT	% CHANGE	% SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	7
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%
2001-02	3,400	4,957	145.7%	-0.6%	1.1%	3.4%

22. Table 4.11 shows the collection of workers welfare fund (WWF) which increased from Rs. 1,018 million in 1997-98 to Rs. 4,957 million in 2001-02, or up by 386.9% during this period. The share of WWF in total tax collection is very small and is 1.1% in 2001-02. Its share in Direct Taxes ranged between 1.0% to 4.0% during these five years.

**TABLE - 4.12**

**REGION-WISE PERFORMANCE OF WORKERS 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
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
2001-02	2,002	40.3%	165	3.3%	621	12.5%	475	9.6%	1,694	34.1%	4,957

23. Table 4.12 shows the Region-wise breakup of WWF. Corporate Region collected maximum amount of Rs.2,002 million in 2001-02 with 40.3% share. Northern Region collected Rs.1,694 million and contributed 34.1% in the total collection. Eastern Region collected Rs.621 million with 12.5% share in total collection. The other two Regions namely Central and Southern Region collected Rs. 475 million (9.6%) and Rs. 165 million (3.3%) respectively.

# **CENTRAL EXCISE**



## **CENTRAL EXCISE**

CED is one of the major indirect taxes. It is primarily aimed to regulate the consumption of certain commodities and services such as cigarettes, cement, beverages, natural gas, POL products, insurance, etc. and in turn yields substantial revenue for Government of Pakistan. In the year 2001-02 out of eighteen goods seventeen were chargeable at import & local stages. Four services were also chargeable to CED.

2. Due to expansion of Sales Tax, its imposition upto retail stage and gradual withdrawal of sales tax exemptions, the role of central excise is being phased out. Its documentation is being continually made simpler. Important change has been made by incorporating in central excise law a clause allowing adjustment of CED as being allowed in sales tax.

3. 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**

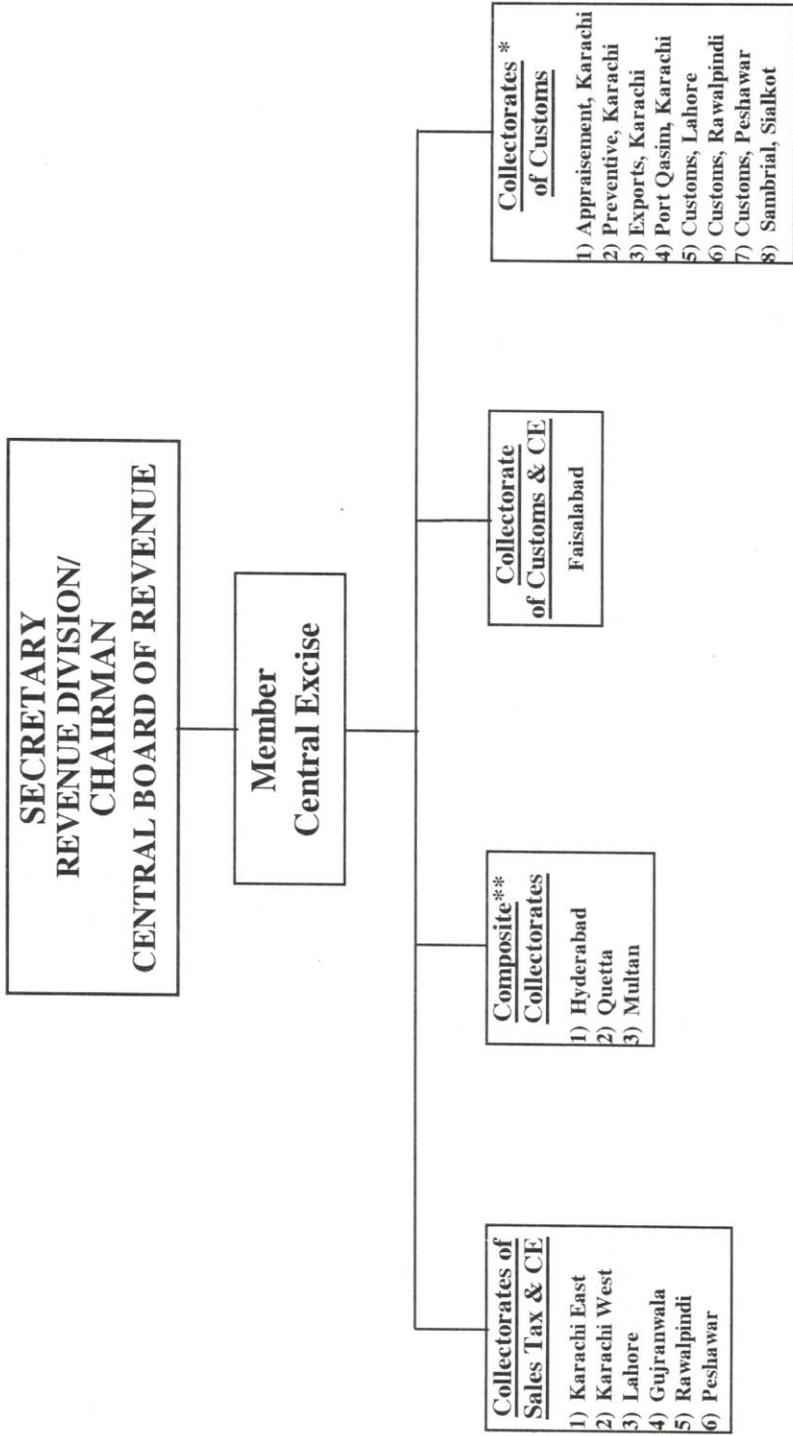
- 1) Hyderabad
- 2) Quetta
- 3) Multan

### **COLLECTORATES OF SALES TAX AND CENTRAL EXCISE**

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

**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.

## **COLLECTORATES OF CUSTOMS**

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

## **COLLECTORATES OF CUSTOMS AND CENTRAL EXCISE**

- 1) Faisalabad

## **COMPUTATION OF (NET) CENTRAL EXCISE DUTIES**

4. 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 and refunds are subtracted from the gross collection of the excise department. Due to withdrawal of CED on a number of items, the duty drawback of central excise on exports is also being reviewed from time to time and those items on which CED is no more leviable are being withdrawn from duty drawback regime.

## **COLLECTION OF CED**

5. As is evident from Table 5.1, gross Collection of CED decreased from Rs. 49,190 million in 2000-01 to Rs. 47,208 million in 2001-02, reflecting a decrease of 4.0%. The net collection decreased from Rs. 49,080 million in 2000-01 to Rs.47,186 million in 2001-02 or 3.9%.

TABLE - 5.1

**COLLECTION AND GROWTH OF CENTRAL EXCISE DUTY (NET)**

(Rs. in million)

YEAR	COLLECTION (GROSS)	REFUNDS/ REBATES	COLLECTION (NET) (2-3)	% CHANGE (NET)
1	2	3	4	5
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%
2001-02	47,208	22	47,186	-3.9%

6. Collection of central excise duty has shown an uneven trend from 1997-98 to 2000-01 ranging between - 12.0% to 12.2% and in 2001-02 to -3.9%.

**COLLECTION OF CED AND ACHIEVEMENT OF TARGET DURING 2001-02**

7. The target of CED for 2001-02, was fixed at Rs. 47,100 million as against the collection of CED of Rs.49,080 million in 2000-01, i.e. a decrease of 4.0% in the target. The actual collection of CED during 2001-02 is however, Rs. 47,186 million i.e. surpassed the target by Rs.86 million or 0.2%. Comparative five years data in this respect is given in Table 5.2 below:-

TABLE - 5.2

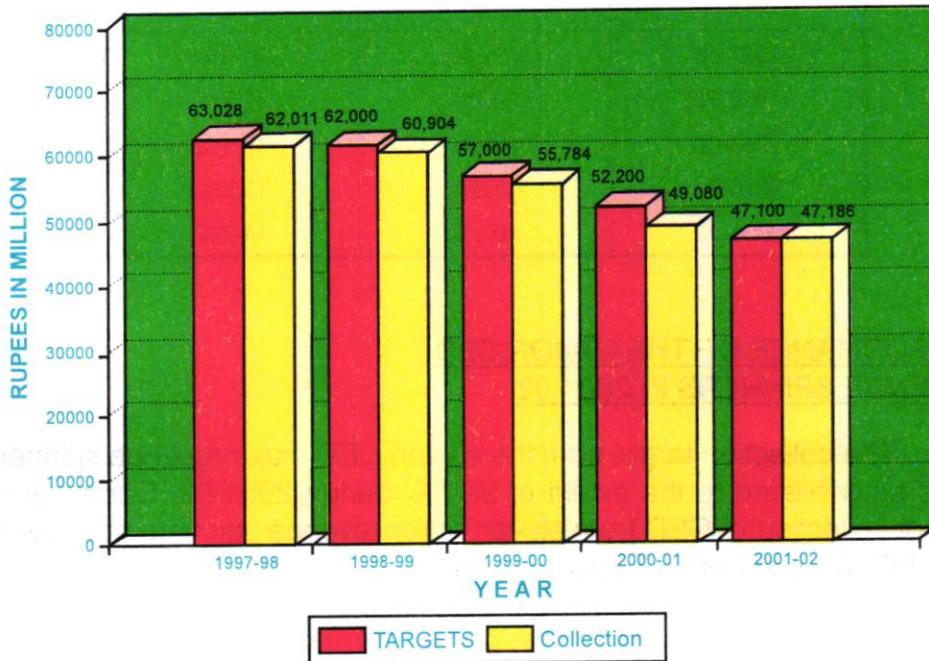
**COLLECTION OF CENTRAL EXCISE DUTIES (NET) AND ACHIEVEMENT OF TARGETS**

(Rs. in million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
1997-98	63,028	62,011	98.4%
1998-99	62,000	60,904	98.2%
1999-00	57,000	55,784	97.9%
2000-01	52,200	49,080	94.0%
2001-02	47,100	47,186	100.2%

**FIGURE - 5.2**

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



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

8. It is evident from the Table 5.3 below that despite the decline in share of CED during 2001-02 in total taxes and in indirect tax, the CED continued to contribute substantially to the collection of tax receipts. Its share in indirect taxes is decreased from 18.3% in 2000-01 to 18.0% and in total tax receipts from 12.5% in 2000-01 to 11.7% during 2001-02.

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
1997-98	32.6%	21.1%
1998-99	30.7%	19.7%
1999-00	23.8%	16.1%
2000-01	18.3%	12.5%
2001-02	18.0%	11.7%

**PERFORMANCE OF THE MAJOR CED  
REVENUE SPINNERS IN 2001-02**

9. The collection target from the eleven CED major revenue spinners could be achieved to the extent of 96.7%, during 2001-02. Comparative data of collection of CED from eleven major revenue spinners of 2000-01 and 2001-02 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. 2001-02	*TARGET	TARGET ACHIEVED
	2001-02	2000-01				
1	2	3	4	5	6	7
1. Tob/Cigarettes	16,562	16,358	1.2%	35.1%	16,570	99.9%
2. Cement	9,950	10,701	-7.0%	21.1%	10,857	91.6%
3. POL. Products	5,008	5,344	-6.3%	10.6%	5,592	89.6%
4. Natural Gas	4,203	4,079	3.0%	8.9%	4,554	92.3%
5. Beverages	2,850	2,644	7.8%	6.0%	2,811	101.4%
6. Beverages Concentrate.	1,133	1,109	2.2%	2.4%	979	115.7%
7. Soaps & Detergents	1,126	1,017	10.7%	2.4%	1,119	100.6%
8. Paper & Paper Board	610	569	7.2%	1.3%	585	104.3%
9. Wire & Cable	441	367	20.2%	0.9%	320	137.8%
10. Perfumery & Cosmetics	423	344	23.0%	0.9%	370	114.3%
11. Paints & Varnishes	380	373	1.9%	0.8%	402	94.5%
Sub Total	42,686	42,905	-0.5%	90.4%	44,159	96.7%
Others	4,522	6,285	-28.1%	9.6%	3,063	147.6%
Gross Collection	47,208	49,190	-4.0%	100.0%	47,222	99.9%

\* Gross target and collection.

10. Because 90.4% collection of CED in 2001-02 is from eleven major revenue spinners, contribution of each is analyzed in the following paragraphs :-

**TOBACCO/CIGARETTES**

11. CED collection from cigarettes in 2001-02 tops the list at Rs. 16,562 million. It increased from Rs. 16,358 million in 2000-01 i.e. by 1.2%. Its share in total collection of CED increased to 35.1% in 2001-02 from 33.3% in 2000-01.

**FIGURE - 5.3**

**COLL. FROM MAJOR REVENUE SPINNERS  
OF CENTRAL EXCISE DUTIES - 2001-02**

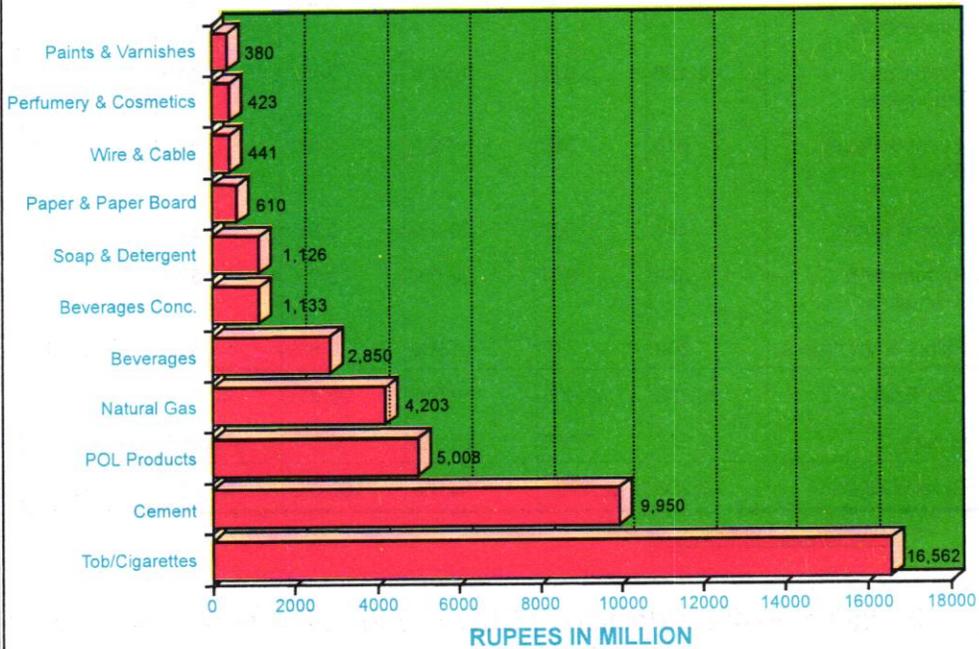


TABLE - 5.5

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

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	8,066	48.7%	6,980	42.7%	15.6%
2. PESHAWAR	3,351	20.2%	4,533	27.7%	-26.1%
3. MULTAN	2,348	14.2%	2,278	13.9%	3.1%
4. HYDERABAD	1,405	8.5%	1,224	7.5%	14.8%
5. KARACHI (East)	1,387	8.4%	1,340	8.2%	3.5%
6. FAISALABAD	5	-	3	-	-
TOTAL	16,562	100.0%	16,358	100.0%	1.2%

12. The highest collection in 2001-02 of Rs. 8,066 million i.e. 48.7% of the total collection from cigarettes/Tobacco is by the Rawalpindi Collectorate which shows an increase of 15.6% from 2000-01. Its share in total collection also increased substantially from 42.7% in 2000-01 to 48.7% in 2001-02. The collection of Peshawar Collectorate from this item decreased by 26.1% during 2001-02. Its share in total collection also declined from 27.7% (Rs.4,533 million) in 2000-01 to 20.2% (Rs.3,351 million) in 2001-02. Collection of Multan Collectorate increased from Rs. 2,278 million in 2000-01 to Rs. 2,348 million in 2001-02, or by 3.1%. Hyderabad Collectorate has shown a positive growth of 14.8% with Rs. 1,405 million in 2001-02 as compared to Rs. 1,224 million collected in 2000-01. Its share in total collection also improved from 7.5% to 8.5% in 2001-02. Collection from Karachi(East) Collectorate is Rs. 1,387 million in 2001-02 which is up by 3.5% as compared to last year's collection of Rs. 1,340 million.

### **CEMENT**

13. Cement is an important industry of the country and has the second position amongst the major revenue spinners of CED. Collectorate-wise break-up of collection in 2000-01 and 2001-02 is given in Table 5.6, which shows that collection from this item decreased from Rs. 10,701 million in 2000-01 to Rs. 9,950 million in 2001-02. The assigned target has been achieved by 91.6% in 2001-02(see Table 5.4).

TABLE - 5.6

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

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	2,761	27.8%	3,079	28.8%	-10.3%
2. RAWALPINDI	2,252	22.6%	2,537	23.7%	-11.2%
3. FAISALABAD	1,418	14.2%	1,483	13.8%	-4.4%
4. HYDERABAD	1,113	11.2%	1,123	10.5%	-0.9%
5. MULTAN	1,098	11.0%	1,173	11.0%	-6.4%
6. QUETTA	517	5.2%	559	5.2%	-7.5%
7. KARACHI (East)	496	5.0%	426	4.0%	16.4%
8. KARACHI (West)	295	3.0%	321	3.0%	-8.1%
TOTAL	9,950	100.0%	10,701	100.0%	-7.0%

14. As is evident from the above Table, Peshawar Collectorate contributed the highest amount of Rs. 2,761 million in 2001-02 even though it is less than Rs. 3,079 million collected in 2000-01 reflecting a decline of 10.3%. Rawalpindi Collectorate collected the second highest amount of Rs. 2,252 million in 2001-02 as against Rs. 2,537 million in 2000-01 reflecting a decline of 11.2%. Faisalabad Collectorate's collection declined by 4.4% in 2001-02 as compared to last year. Its share in total collection is however increased from 13.8% in 2000-01 to 14.2% in 2001-02. Hyderabad Collectorate is at fourth position and its collection decreased from Rs. 1,123 million in 2000-01 to Rs. 1,113 million in 2001-02 or by 0.9%.

15. Multan Collectorate's collection of Rs. 1,098 million showed a decrease of 6.4% over last year's collection of Rs. 1,173 million. Collection of Quetta Collectorate also declined by 7.5% from Rs. 559 million in 2000-01 to Rs. 517 million in 2001-02.

**P.O.L. PRODUCTS**

16. P.O.L. products is the 3<sup>rd</sup> major revenue spinner of CED in 2001-02 at Rs. 5,008 million in 2001-02 as against Rs. 5,344 million in 2000-01

showing a decrease of 6.3% as shown in Table 5.7. POL products have 10.6% share in the total CED collection in 2001-02.

TABLE - 5.7  
**COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE**  
**DUTY FROM POL PRODUCTS**

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. KARACHI (East)	2,238	44.7%	2,338	43.8%	-4.3%
2. RAWALPINDI	1,329	26.5%	1,387	26.0%	-4.2%
3. MULTAN	780	15.6%	677	12.7%	15.2%
4. KARACHI (West)	315	6.3%	323	6.0%	-2.5%
5. LAHORE	245	4.9%	411	7.7%	-40.4%
6. HYDERABAD	47	0.9%	109	2.0%	-56.9%
7. QUETTA	43	0.9%	52	1.0%	-17.3%
8. GUJRANWALA	6	0.1%	13	0.2%	-53.8%
9. FAISALABAD	4	0.1%	31	0.6%	-87.1%
10. PESHAWAR	1	-	3	-	-66.7%
TOTAL	5,008	100.0%	5,344	100.0%	-6.3%

17. Two oil refineries at Karachi and one at Rawalpindi are the major source of revenue from this product. Karachi(East) Collectorate's collection from this item decreased from Rs.2,338 million in 2000-01 to Rs. 2,238 million in 2001-02. However, its share in total collection increased from 43.8% in 2000-01 to 44.7% in 2001-02. Rawalpindi Collectorate collected the second highest amount of Rs. 1,329 million in 2001-02 as compared to Rs.1387 million in 2000-01, showing a decline of 4.2%. Its share in total collection also increased from 26.0% in 2000-01 to 26.5% in 2001-02. Multan Collectorate collected Rs.780 million in 2001-02, a sharp increase of 15.2% over the last year. Karachi(West) being at fourth position in collection from POL Products, collected Rs.315 million in 2001-02 with a share of 6.3%. Its collection is however decreased by 2.5% in 2001-02. Lahore Collectorate's collection decreased from Rs.411 million in 2000-01 to Rs.245 million in 2001-02 or by 40.4%. Its share also decreased from 7.7% in 2000-01 to 4.9% in 2001-02 respectively. Hyderabad Collectorate's collection of Rs. 47.0 million showed a decreased of 56.9%

over last year's collection of Rs.109 million. Quetta Collectorate yielded Rs. 43 million in 2001-02 as compared to Rs. 52 million in 2000-01. The other three Collectorates viz; Gujranwala, Faisalabad and Peshawar with small shares in total collection contributed Rs.6 million, Rs.4 million and Rs.1 million respectively in 2001-02.

## **NATURAL GAS**

18. Collection from natural gas is the fourth major revenue spinner and retained its 4<sup>th</sup> position in 2001-02 in the top 11 major revenue spinners. Table 5.8 shows that collection from natural gas increased to Rs. 4,203 million in 2001-02 from Rs. 4,079 million in 2000-01 or by 3.0%. However, only 92.3% of the assigned target is achieved in 2001-02.

**TABLE - 5.8**

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

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	2,279	54.2%	2,033	49.8%	12.1%
2. QUETTA	1,602	38.1%	1,739	42.6%	-7.9%
3. RAWALPINDI	162	3.9%	158	3.9%	2.5%
4. MULTAN	160	3.8%	145	3.6%	10.3%
5. LAHORE	-	-	4	0.1%	-
TOTAL	4,203	100.0%	4,079	100.0%	3.0%

19. The CED on natural gas is collected by four Collectorates, of which Hyderabad and Quetta Collectorates contributed 92.3% of total collection in 2001-02. Hyderabad Collectorate collected Rs. 2,279 million in 2001-02 as compared to Rs. 2,033 million in 2000-01 showing an increase of 12.1%. Its share in total collection also increased from 49.8% in 2000-01 to 54.2% in 2001-02. Collection from Quetta Collectorate, decreased from Rs. 1,739 million in 2000-01 to Rs. 1,602 million in 2001-02 or by 7.9%. Its share in total collection also decreased from 42.6% in 2000-01 to 38.1% in 2001-02. Rawalpindi Collectorate contributed 3.9% in the total collection from this item in 2001-02 and its collection increased marginally from Rs. 158 million in 2000-01 to Rs. 162 million in 2001-02. Collection

from Multan Collectorate was Rs.145 million in 2000-01 which increased to Rs. 160 million in 2001-02. Its share in total collection is 3.8% in 2001-02.

## **BEVERAGES**

20. The Beverages industry has the 5th position amongst the eleven major revenue spinners of CED in 2001-02 with a collection of Rs. 2,850 million against Rs. 2,644 million in 2000-01, i.e an increase of 7.8% as is shown in Table 5.9.

TABLE - 5.9

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

(Rs. in Million)

COLLECTORATES	2001-02		2000 -2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	559	19.6%	537	20.3%	4.1%
2. GUJRANWALA	485	17.0%	419	15.8%	15.8%
3. KARACHI (West)	419	14.7%	393	14.9%	6.6%
4. MULTAN	417	14.6%	380	14.4%	9.7%
5. FAISALABAD	351	12.3%	323	12.2%	8.7%
6. PESHAWAR	262	9.2%	248	9.4%	5.6%
7. RAWALPINDI	212	7.4%	201	7.6%	5.5%
8. HYDERABAD	142	5.0%	143	5.4%	-0.7%
9. QUETTA	3	-	-	-	-
TOTAL	2,850	100.0%	2,644	100.0%	7.8%

21. Lahore Collectorate collected the highest amount of Rs. 559 million in 2001-02 with a share of 19.6% of the total collection as against Rs. 537 million in 2000-01 showing an increase of 4.1% over the last year. Gujranwala Collectorate, yielded Rs.485 million in 2001-02, an increase of 15.8% over last year. Karachi (West) Collectorate collected Rs.419 million in 2001-02 as against Rs.393 million in 2000-01, i.e. an increase of 6.6%. Collection of Multan Collectorate at Rs. 417 million, is up by 9.7% as compared to last year. Faisalabad Collectorate collected Rs. 351 million in 2001-02 with an increase of 8.7% over 2000-01. Peshawar Collectorate collected Rs. 262 million in 2001-02 which is up by 5.6% as compared

to last year. Rawalpindi Collectorate collected Rs. 212 million in 2001-02, an increase of 5.5% over 2000-01. Hyderabad Collectorate collected Rs. 142 million, a decline of 0.7% over last year's collection.

### **BEVERAGES CONCENTRATE**

22. Beverages Concentrate is at the 6<sup>th</sup> position in the collection of Central Excise duty during 2001-02. Its collection was Rs.1133 million in 2001-02 against Rs.1109 million in 2000-01, showing an increase of 2.2%.

TABLE - 5.10

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

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	859	75.8%	860	77.5%	-0.1%
2. LAHORE	274	24.2%	245	22.1%	11.8%
3. QUETTA	-	-	4	0.4%	-
TOTAL	1,133	100.0%	1,109	100.0%	2.2%

23. Only two Collectorates i.e. Peshawar & Lahore have contributed in total collection from this item during 2001-02. Peshawar Collectorate at Rs. 859 million, has collected 75.8% of total collection. Lahore Collectorate has collected Rs.274 million in 2001-02 which is up by 11.8% as compared to last year's collection.

### **SOAPS AND DETERGENTS**

24. Soaps and detergents is the 7<sup>th</sup> major revenue spinner of CED in 2001-02. Collection from this item is Rs. 1,126 million in 2001-02 as compared to Rs.1,017 million in 2000-01, showing a growth of 10.7%. The assigned target is achieved by 100.6%.

TABLE - 5.11

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

(Rs. in Million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. MULTAN	397	35.3%	385	37.8%	3.1%
2. HYDERABAD	285	25.3%	238	23.4%	19.7%
3. QUETTA	182	16.2%	165	16.2%	10.3%
4. KARACHI (West)	126	11.2%	113	11.1%	11.5%
5. GUJRANWALA	97	8.6%	80	7.9%	21.3%
6. LAHORE	25	2.2%	14	1.4%	78.6%
7. PESHAWAR	7	0.6%	15	1.5%	-53.3%
8. KARACHI (East)	6	0.5%	6	0.6%	-
9. FAISALABAD	1	0.1%	1	0.1%	-
TOTAL	1126	100.0%	1,017	100.0%	10.7%

25. Table 5.11 shows that Multan Collectorate collected the maximum collection at Rs.397 million in 2001-02, from Soap and Detergents. Its share in total collection decreased from 37.8% in 2000-01 to 35.3% in 2001-02. However, Its collection increased from Rs. 385 million in 2000-01 to Rs. 397 million in 2001-02 or by 3.1%. Hyderabad Collectorate, collected Rs. 285 million or 25.3% of the total collection from Soaps & Detergents. Its collection increased from Rs. 238 million in 2000-01 to Rs. 285 million in 2001-02 or by 19.7%. Quetta Collectorate collected 10.3% more during 2001-02 at Rs. 182 million as compared to last year's collection of Rs. 165 million. Collection by the Karachi(West) Collectorate at Rs.126 million increased by 11.5% with marginal increase in share. The share of other Collectorates is 12% as per details in the above Table.

**PAPER & PAPER BOARD**

26. The collection of Central Excise from Paper & Paper Board is at the 8<sup>th</sup> position in top eleven revenue spinners. It increased from Rs.569 million in 2000-01 to Rs.610 million in 2001-02 i.e. by 7.2%.

TABLE 5.12

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

(Rs. in million)

COLLECTORATE	2001-02		2000-01		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. LAHORE	457	74.9%	446	78.4%	2.5%
2. KARACHI(East)	43	7.1%	33	5.8%	30.3%
3. PESHAWAR	39	6.4%	25	4.4%	52.0%
4. GUJRANWALA	19	3.1%	17	3.0%	11.8%
5. FAISALABAD	20	3.3%	17	3.0%	17.6%
6. HYDERABAD	8	1.3%	8	1.4%	-
7. MULTAN	8	1.3%	7	1.2%	14.3%
8. RAWALPINDI	2	0.3%	2	0.3%	-
9. KARACHI(West)	14	2.3%	14	2.5%	-
TOTAL	610	100.0%	569	100.0%	7.2%

27. Table 5.12 show that Lahore Collectorate stands at the top collecting 74.9% of revenue from this item. Its collection increased from Rs.446 million in 2000-01 to Rs.457 million in 2001-02 or by 2.5%. Its share however, decreased from 78.4% in 2000-01 to 74.9% in 2001-02. Karachi Collectorate collected Rs.43 million or 7.1% of the total collection from Paper & Paper Board. Its collection increased from Rs.33 million in 2000-01 or by 30.3%. Peshawar Collectorate collected 52.0% more during 2001-02 at Rs.39 million as compared to last year's collection of Rs.25 million. The share of other Collectorates is small as per details in the above table.

## WIRE & CABLE

28. Wire & Cable is the 9<sup>th</sup> major revenue spinner of CED in 2001-02. The collection from this item at Rs.441 million in 2001-02 is up by 20.2%, as compared to last year's collection of Rs.367 million.

TABLE 5.13

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM WIRE & CABLE

(Rs.in million)

COLLECTORATE	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI(WEST)	156	35.4%	129	35.1%	20.9%
2. LAHORE	131	29.7%	106	28.9%	23.6%
3. QUETTA	82	18.6%	72	19.6%	13.9%
4. HYDERABAD	40	9.1%	33	9.0%	21.2%
5. PESHAWAR	28	6.3%	15	4.1%	86.7%
6. RAWALPINDI	2	0.5%	3	0.8%	-33.3%
7. KARACHI(EAST)	1	0.2%	2	0.5%	-50.0%
8. GUJRANWALA	1	0.2%	7	1.9%	-85.7%
TOTAL	441	100.0%	367	100.0%	20.2%

29. Table 5.13 shows that three Collectorates Karachi(West), Lahore and Quetta contributed 83.7% of the total collection of Wire & Cable. Karachi(West) remained at the top by collecting Rs.156 million in 2001-02 as compared to Rs.129 million in 2000-01, with marginal improvement in its share in total collection. Lahore Collectorate collected Rs.131 million in 2001-02 i.e. up by 23.6% as compared to last year's collection of Rs.106 million. Quetta Collectorate contributed Rs.82 million in 2001-02 or 18.6% in the total collection. The share of Hyderabad and Peshawar Collectorates in 2001-02 is 9.1% & 6.3% respectively.

## PERFUMERY & COSMETICS

TABLE - 5.14

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM PERFUMERY & COSMETICS

(Rs. in million)

COLLECTORATES	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. MULTAN	193	45.6%	119	34.6%	62.2%
2. RAWALPINDI	143	33.8%	130	37.8%	10.0%
3. KARACHI(East)	35	8.3%	33	9.6%	6.1%
4. LAHORE	34	8.0%	31	9.0%	9.7%
5. KARACHI(West)	18	4.3%	31	9.0%	-41.9%
TOTAL	423	100.0%	344	100.0%	23.0%

30. Perfumery and Cosmetics is the 10<sup>th</sup> revenue spinners of Central Excise in 2001-02 at Rs. 423 million, showing an increase of 23.0% as shown in table 5.14. Its share in total Central Excise duty collection is 0.9% in 2001-02 and has surpassed the target by 14.3%. Multan and Rawalpindi Collectorates, contributed 79.4% of the total collection, realized from this item during 2001-02. Multan Collectorate collected Rs. 193 million in 2001-02 as compared to Rs. 119 million in 2000-01 i.e. up by 62.2%. Rawalpindi Collectorate collected Rs. 143 million in 2001-02 which is up by 10.0% with last year's collection.

### PAINTS AND VARNISH

31. Paints and varnish is the eleventh major revenue spinner of CED in 2001-02. It contributed Rs.380 million in 2001-02 as compared to Rs. 373 million in 2000-01 i.e. an increase of 1.9%. However only 94.5% of the assigned target is achieved in 2001-02.

TABLE 5.15

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

(Rs.in million)

COLLECTORATE	2001-02		2000-01		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	226	59.5%	215	57.6%	5.1%
2. KARACHI(West)	123	32.3%	120	32.2%	2.5%
3. KARACHI(East)	22	5.8%	29	7.8%	-24.1%
4. FAISALABAD	5	1.3%	5	1.4%	-
5. RAWALPINDI	2	0.5%	2	0.5%	-
6. HYDERABAD	1	0.3%	1	0.3%	-
7. MULTAN	1	0.3%	1	0.3%	-
TOTAL	380	100.0%	373	100.0%	1.9%

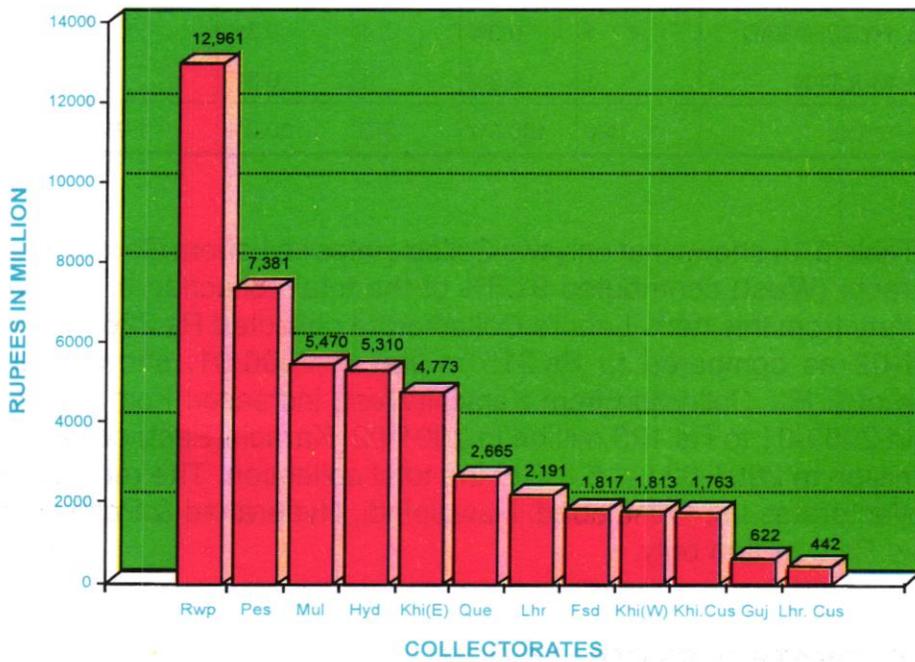
32. Table 5.15 shows that only two Collectorates i.e Lahore Collectorate and Karachi (West) contributed 91.8% of the total collection of central excise duty from this item. Lahore Collectorate collected Rs.226 million in 2001-02 as compared to Rs.215 million in 2000-01, showing an increase of 5.1%. Collection from Karachi(West) increased from Rs.120 million in 2000-01 to Rs.123 million in 2001-02. Karachi(East) collected Rs.22 million in 2001-02 i.e. 5.8% of the total collection. The remaining four Collectorates i.e. Faisalabad, Rawalpindi, Hyderabad & Peshawar collected Rs.9 million only.

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

33. 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.

**FIGURE - 5.4**

**COLLECTORATE-WISE COLLECTION OF CENTRAL  
EXCISE DUTIES (GROSS) - 2001-02**



34. Gross collection of CED declined by 4.0% in 2001-02 over 2000-01. The major Collectorates viz; Rawalpindi, Peshawar, Multan, Hyderabad, Karachi (East) and Quetta contributed 81.7% 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 COLLECTION		% CHANGE	TARGET 2001-02	% ACHIV. OF TARGET (2/7)
	2001-02	2000-01	2001-02	2000-01			
1	2	3	4	5	6	7	8
1. RAWALPINDI	12,961	13,363	27.5%	27.2%	- 3.0%	12,568	103.1%
2. PESHAWAR	7,381	8,853	15.6%	18.0%	-16.6%	7,432	99.3%
3. MULTAN	5,470	5,372	11.6%	10.9%	1.8%	5,560	98.4%
4. HYDERABAD	5,310	4,910	11.3%	10.0%	8.1%	5,748	92.4%
5. KARACHI (East)	4,773	5,418	10.1%	11.0%	-11.9%	4,757	100.3%
6. QUETTA	2,665	2,785	5.6%	5.7%	-4.3%	2,890	92.2%
7. LAHORE	2,191	2,285	4.6%	4.7%	-4.1%	2,302	95.2%
8. FAISALABAD	1,817	1,871	3.9%	3.8%	-2.9%	1,988	91.4%
9. KARACHI (West)	1,813	1,829	3.9%	3.7%	-0.9%	2,083	87.0%
10. KARACHI, CUSTOMS	1,763	1,535	3.7%	3.1%	14.9%	1,094	161.2%
11. GUJRANWALA	622	551	1.3%	1.1%	12.9%	584	106.5%
12. LAHORE, CUSTOMS	442	418	0.9%	0.8%	-5.7%	216	204.6%
TOTAL GROSS	47,208	49,190	100.0%	100.0%	-4.0%	47,222	99.9%
REB. & REFUND	22	110	-	-	-80.0%	122	18.0%
TOTAL NET	47,186	49,080	100.0%	-	-3.9%	47,100	100.2%

**PERFORMANCE OF THE COLLECTORATES**

35. 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

36. Rawalpindi Collectorate collected the highest amount of excise duty in 2001-02. Its share increased from 27.2% in 2000-01 to 27.5% in 2001-02. Total collection of the Collectorate at Rs. 12,961 million in 2001-02, showed a decline by 3.0% as compared to last year. However, the Collectorate exceeded the assigned target by 3.1% in 2001-02.

37. Table 5.17 shows that eleven major revenue spinners of Rawalpindi Collectorate contributed 99.8% of revenue from central excise duties in 2001-02. Its three major revenue items i.e. tobacco/cigarettes, cement, and POL products accounted for 89.9% of the total collection.

TABLE - 5.17

### MAJOR REVENUE SPINNERS OF RAWALPINDI COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Tobacco/Cigarettes	8,066	6,980	15.6%	62.2%
2. Cement	2,252	2,537	-11.2%	17.4%
3. POL Products	1,329	1,387	-4.2%	10.3%
4. Collection from Arrears	574	173	231.8%	4.4%
5. Beverages	212	201	5.5%	1.6%
6. Miscellaneous	176	1	-	1.4%
7. Natural Gas	162	158	2.5%	1.3%
8. Perfumery & Cosmetics	142	130	9.2%	1.1%
9. Pet Gases	9	8	12.5%	0.1%
10. Insurance	5	6	-16.7%	-
11. Travel Agents	4	3	33.3%	-
Sub-Total	12,935	11,584	11.7%	99.8%
Others	26	1779	-98.5%	0.2%
TOTAL	12,961	13,363	-3.0%	100.0%

38. Altogether Rawalpindi Collectorate, collected CED from twenty nine items, out of which twenty showed increase and nine reflected decline in 2001-02. Collection from tobacco/ cigarettes alone shared 62.2% in total collection of the Collectorate. It increased from Rs.6,980 million in 2000-01 to Rs.8,066 million in 2001-02 or by 15.6%. The Collectorate collected Rs. 2,252 million from cement in 2001-02, showing a decline of 11.2% as compared to the preceding year. The collection from POL Product at Rs.1,329 million has shown declined by 4.2% as compared to last year's collection of Rs.1387 million. The Collectorate recovered Rs.574 million from arrears, contributing 4.4% in total collection. The collection from beverages at Rs.212 million in 2001-02, increased by 5.5% as compared to last year's collection of Rs. 201 million. Collection from Miscellaneous items shared 1.4% in total collection of the Collectorate, even it increased from Rs.1 million in 2000-01 to Rs. 176 million in 2001-02. The rest of five revenue spinners shared 2.5% revenue of the Collectorate.

### **PESHAWAR COLLECTORATE**

39. Peshawar Collectorate is at 2<sup>nd</sup> position by collecting Rs.7,381 million in 2001-02 as compared to Rs.8,853 million in 2000-01, reflecting a decrease of 16.6%. Its share in total collection however, decreased from 18.0% in 2000-01 to 15.6% in 2001-02.

40. CED collection of the Collectorate is from 21 commodities and services, out of which 11 showed improvement and 10 reflected decline as compared to last year. Its eleven major revenue spinners contributed 99.8% 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
	2001-02	2000-01		
1	2	3	4	5
1. Tobacco/Cigarettes	3,351	4,533	-26.1%	45.4%
2. Cement	2,761	3,078	-10.3%	37.4%
3. Beverages Concentrates	859	860	-0.1%	11.6%
4. Beverages	262	248	5.6%	3.5%
5. Paper & Paper Board	39	25	56.0%	0.5%
6. Metal Container	32	29	10.3%	0.4%
7. Wire & Cables	28	15	86.7%	0.4%
8. Electric Batteries	12	10	20.0%	0.2%
9. Arrear	12	2	500.0%	0.2%
10. Soap & Detergent	7	15	-53.3%	0.1%
11. Yarn M.M. Continuous	5	5	-	0.1%
Sub-Total	7,368	8,820	-16.5%	99.8%
Others	13	33	-60.6%	0.2%
TOTAL	7,381	8,853	-16.6%	100.0%

41. Table 5.18 shows that bulk of the CED in 2001-02 is i.e. 45.4% of the Collectorate is from the tobacco / cigarettes. The collection from this item decreased from Rs. 4,533 million in 2000-01 to Rs. 3,351 million in 2001-02 or by 26.1%. Collection from the next major revenue spinner i.e. cement with a share of 37.4% of the total revenues, decreased from Rs. 3,078 million in 2000-01 to Rs. 2,761 million in 2001-02. The collection from beverages concentrates, being the third major revenue item contributed 11.6% in the total revenues, showing a negative growth of 0.1% in 2001-02 over last year. Collection from beverages increased by 5.6% over last year, from Rs. 248 million in 2000-01 to Rs. 262 million in 2001-02. The other seven revenue spinners of the Collectorate yielded Rs. 135 million and shared 1.9% of total collection of the Collectorate in 2001-02.

## MULTAN COLLECTORATE

42. Multan Collectorate is at third position by collecting Rs. 5,470 million in 2001-02 as compared to Rs. 5,372 million in the preceding year. Its share in total collection is 11.6% and assigned target has been achieved by 98.4% in 2001-02.

TABLE – 5.19

### MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Tobacco/Cigarettes	2,348	2,278	3.1%	42.9%
2. Cement	1,098	1,173	-6.4%	20.1%
3. POL Products	780	677	15.2%	14.3%
4. Beverages	417	380	9.7%	7.6%
5. Soaps & Detergents	397	385	3.1%	7.3%
6. Perfumery & Cosmetics	193	119	62.2%	3.5%
7. Natural Gas	160	145	10.3%	2.9%
8. Petroleum Gases	16	8	100.0%	0.3%
9. Metal Containers	11	24	-54.2%	0.2%
10. Paper & Paper Board	8	7	14.3%	0.1%
11. Arear	5	4	25.0%	0.1%
Sub-Total	5,433	5,200	4.5%	99.3%
Others	37	172	-78.5%	0.7%
TOTAL	5,470	5,372	1.8%	100.0%

43. Multan Collectorate collected CED from eighteen goods and services. Its fifteen items has shown positive growth, whereas three exhibited negative trend in the collection. The eleven major revenue spinners of the Collectorate accounted for 99.3% revenue of the Collectorate.

44. Table 5.19 shows that tobacco/cigarettes contributed 42.9% collection of the Collectorate and increased from Rs. 2,278 million in 2000-01 to Rs. 2,348 million in 2001-02. Cement occupied the second position yielding

20.1% revenue of the Collectorate. However, its collection decreased by 6.4% i.e. from Rs. 1,173 million in 2000-01 to Rs. 1,098 million in 2001-02. Collection from POL Products increased by 15.2% from Rs.677 million in 2000-01 to Rs.780 million in 2001-02. Collection from beverages increased by 9.7% as compared to last year. Collection from soaps and detergents also increased from Rs. 385 million in 2000-01 to Rs. 397 million in 2001-02 or by 3.1%. The other six revenue spinners contributed Rs. 393 million or 7.1% of total collection of the Collectorate in 2001-02.

## HYDERABAD COLLECTORATE

45. Hyderabad Collectorate is at fourth position in 2001-02 by collecting Rs.5,310 million and up by 8.1% over the preceding year's collection of Rs. 4,910 million. Its share in total collection in 2001-02 is 11.3% and the assigned target is achieved by 92.4%.

TABLE - 5.20

### MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Natural Gas	2,279	2,033	12.1%	42.9%
2. Tobacco/Cigarette	1,405	1,224	14.8%	26.4%
3. Cement	1,113	1,123	-0.9%	21.0%
4. Soaps & Detergents	285	238	19.7%	5.4%
5. Beverages	142	143	-0.7%	2.7%
6. POL Products	46	109	-57.8%	0.9%
7. Wire & Cables	40	33	21.2%	0.8%
8. Metal Containers	9	9	-	0.2%
9. Paper & Paper Board	8	8	-	0.1%
10. Arrears	8	4	100.0%	0.1%
11. Goods Nos	2	2	-	-
Sub-Total	5,337	4,926	8.3%	-
Others	*-27	* -16	-68.8%	-
<b>TOTAL</b>	<b>5,310</b>	<b>4,910</b>	<b>8.1%</b>	<b>100.0%</b>

\*reconciliation adjustment

46. In 2001-02 Hyderabad Collectorate collected CED from twenty-one items of goods and services. Collection from thirteen items has shown positive growth, whereas eight are on the negative side.

47. Eleven revenue spinners of the Collectorate contributed in total collection of the Collectorates. The top four revenue spinners have 95.7% share in the total central excise collection. The highest revenue collection is from natural gas with 42.9% share of the total collection of the Collectorate increasing from Rs. 2,033 million in 2000-01 to Rs. 2,279 million in 2001-02 i.e. by 12.1%. Collection from tobacco/cigarettes is 26.4% revenue of the Collectorate with a positive growth of 14.8% over last year. Collection from cement reflects a decline of 0.9% i.e. from Rs. 1,123 million in 2000-01 to Rs. 1,113 million in 2001-02. Soaps & detergents contributed 5.4% in total collection with a 19.7% increase in 2001-02 over 2000-01. Collection from beverages, marginally decreased from Rs. 143 million in 2000-01 to Rs. 142 million in 2001-02. POL Products shared 0.9% collection of the Collectorate at Rs. 46 million. The remaining five items yielded Rs. 67 million or 1.2% in 2001-02.

### **KARACHI(EAST) COLLECTORATE**

48. Karachi(East) Collectorate is at fifth position in CED collection in the country by collecting Rs. 4,773 million in 2001-02 as compared to Rs. 5,418 million in 2000-01 reflecting a decrease of 11.9%. Its share in total collection also declined from 11% in 2000-01 to 10.1% in 2001-02.

**TABLE - 5.21**

### **MAJOR REVENUE SPINNERS OF KARACHI ( EAST ) COLLECTORATE**

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. POL Products	2,238	2,338	-4.3%	46.9%
2. Tobacco/Cigarettes	1,387	1,340	3.5%	29.1%
3. Cement	496	426	16.4%	10.4%
4. Insurance	225	218	3.2%	4.7%
5. Travel Agents	60	68	-11.8%	1.3%
6. Paper & Paper Board	43	33	30.3%	0.9%
7. Metal Container	36	46	-21.7%	0.8%
8. Perfumery & Cosmetics	35	33	6.1%	0.7%
9. Paint Varnish	21	29	-27.6%	0.4%
10. Advertising Agents	21	30	-30.0%	0.4%
11. M.M. Yarn Continuous	14	16	-12.5%	0.3%
Sub-Total	4,576	4577	-	95.9%
Others	197	841	-76.6%	4.1%
TOTAL	4773	5418	-11.9%	100.0%

49. Table 5.21 shows that eleven major revenue spinners contributed 95.9% of the total collection of Karachi(East) Collectorate in 2001-02. POL Products remained at the top of the list with 46.9% share. Collection from this item decreased from Rs. 2,338 million in 2000-01 to Rs. 2,238 million in 2001-02. Tobacco / cigarettes is the second largest revenue spinner of the Collectorate sharing 29.1%. Its collection is up by 3.5% from Rs.1,340 million in 2000-01 to Rs.1,387 million in 2001-02. The third major revenue spinner of cement also increased by 16.4% over the last year with a share of 10.4% of the total collection of Collectorate. Insurance, the 4<sup>th</sup> major revenue spinner contributed Rs.225 million in 2001-02 i.e. up by 3.2% as compared to last year's collection of Rs.218 million. The collection from Travel Agents is the 5<sup>th</sup> major revenue spinner but declined from Rs.68 million in 2000-01 to Rs.60 million in 2001-02. Collection of CED from Paper & Paper Board increased by 30.3% in 2001-02 over the preceding year with a share of 0.9% in the collection of the Collectorate. The rest of five revenue spinners shared 2.6% of the Collectorate's collection.

### **QUETTA COLLECTORATE**

50. In 2001-02 Quetta Collectorate is at sixth position by collecting Rs. 2,665 million which is down by 4.3% as compared to Rs. 2,785 million collected in 2000-01. Its share in total collection is 5.6% with 92.2% achievement of the assigned target in 2001-02.

**TABLE - 5.22**  
**MAJOR REVENUE SPINNERS OF**  
**QUETTA COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Natural Gas	1,602	1,739	-7.9%	60.1%
2. Cement	516	559	-7.7%	19.4%
3. Soaps & Detergents	182	165	10.3%	6.8%
4. M.M.Yarn (Continuous)	101	107	-5.6%	3.8%
5. Wire and Cables	82	72	13.9%	3.0%
6. Ship plate	72	-	-	2.7%
7. POL Products	43	52	-17.3%	1.6%
8. Electric Batteries	26	28	-7.1%	1.0%
9. Pet Greases Imp	10	-	-	0.4%
10. Lubricating Oil Imp	6	-	-	0.2%
11. Asphalt Imp.	5	4	25.0%	0.2%
Sub-Total	2,645	2,726	-3.0%	99.2%
Others	20	59	-66.1%	0.8%
TOTAL	2,665	2,785	-4.3%	100.0%

51. Quetta Collectorate collected central excise duties from twenty six items. Its fourteen items are on the positive side whereas twelve reflected decline.

52. Table 5.22 shows that in 2001-02 eleven major revenue yielding items of Quetta Collectorate contributed 99.2% of the total collection in 2001-02. Its two major revenue spinners i.e. natural gas and cement yielded 79.5% of total collection of the Collectorate. Collection from Natural Gas decreased from Rs. 1,739 million in 2000-01 to Rs. 1,602 million in 2001-02 or by 7.9%, with 60.1% share in the total collection. CED from cement has 19.4% collection of the Collectorate and contributed Rs. 516 million in 2001-02, even though, it has declined from Rs. 559 million in 2000-01. Collection from soaps & detergents at Rs. 182 million in 2001-02 has 6.8% share in the collection. Collection from M.M. Yarn (continuous), the fourth major revenue yielding item of the Collectorate, contributed 3.8% collection which is down by 5.6% over the preceding year. Collection from Wire & Cables with a share of 3.0% in total collection

decreased by 5.6%. The other six revenue spinners of the Collectorate yielded Rs. 162 million or 6.1% of total collection in 2001-02.

### **LAHORE COLLECTORATE**

53. Central Excise Collectorate, Lahore yielded Rs. 2,191 million in 2001-02 as compared to Rs. 2,285 million in 2000-01 reflecting a decrease of 4.1%. Its share in total collection of central excise duties in 2001-02 is 4.6% and it achieved 95.2% of the assigned target.

54. The Collectorate derived revenue from twenty goods and services, out of which eleven 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
	2001-02	2000-01		
1	2	3	4	5
1. Beverages	559	537	4.1%	25.6%
2. Paper & Paper Board	457	446	2.5%	20.9%
3. Beverages Concentrates	274	245	11.8%	12.5%
4. POL Products	245	411	-40.4%	11.2%
5. Paints & Varnishes	226	215	5.1%	10.3%
6. Wire & Cables	131	106	23.6%	6.0%
7. Arrear	74	83	-10.8%	3.4%
8. Yarns, M.M.(Continuous)	64	70	-8.6%	2.9%
9. Metal Container	43	42	2.4%	2.0%
10. Perfumery & Cosmetics	34	32	6.3%	1.6%
11. Soap & Detergent	25	14	78.6%	1.0%
Sub-total	2,132	2,201	-3.1%	97.3%
Others	59	84	-29.8%	2.7%
<b>TOTAL</b>	<b>2,191</b>	<b>2,285</b>	<b>-4.1%</b>	<b>100.0%</b>

55. Highest revenue amounting to Rs.559 million is yielded from Beverages which is 25.6% of the total collection of the Collectorate in 2001-02. Its collection increased by 4.1% as compared to preceding years collection of Rs.537 million. Paper & Paper Board being 2<sup>nd</sup> major spinner of the Collectorate contributed 20.9% i.e. Rs. 457 million

in 2001-02 as compared to Rs. 446 million in 2000-01. Collection from beverages concentrates as third revenue yielding item of the Collectorate contributed 12.5% collection of the Collectorate and is up by 11.8% over the preceding year. Collection from POL products decreased from Rs. 411 million in 2000-01 to Rs. 245 million in 2001-02 or by 40.4%. The collection from Paints & Varnishes increased from Rs.215 million in 2000-01 to Rs.226 million in 2001-02. The other six items yielded Rs.371 million or 16.9% collection of the Collectorate in 2000-01.

### **FAISALABAD COLLECTORATE**

56. Faisalabad Collectorate yielded Rs. 1,817 million in 2001-02 as compared to Rs. 1,871 million in 2000-01 showing a decline of 2.9%. Its collection is spread over twenty-one items, of which fourteen 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
	2001-02	2000-01		
1	2	3	4	5
1. Cement	1,418	1,483	-4.4%	78.0%
2. Beverages	350	323	8.4%	19.3%
3. Paper & Paper Board	21	17	23.5%	1.2%
4. M.M.Yarns Continuous	12	11	9.1%	0.7%
5. Metal Containers	6	6	-	0.3%
6. Cigarettes	5	3	66.7%	0.3%
7. Paints & Varnishes	5	5	-	0.3%
8. POL Products	5	31	-83.9%	0.3%
9. Soap & Detergents	1	1	-	-
10. Travel Agents	1	1	-	-
11.Licence Fee	1	1	-	-
Sub-Total	1,825	1,882	-3.0%	-
Others	-8	-11	-27.3%	-
<b>TOTAL</b>	<b>1,817</b>	<b>1,871</b>	<b>-2.9%</b>	<b>100.0%</b>

57. Table 5.24 shows that total revenue of Faisalabad Collectorate is contributed by eleven items. The reconciliation effect of the Collectorate was adjusted against the head "Others". Its two major items i.e., cement and beverages shared 97.3% of the total collection of the Collectorate.

58. Collection from cement remained number one major revenue spinner yielding Rs. 1,418 million in 2001-02 as compared to Rs. 1,483 million in last year, with a share of 78.0% in the total collection. Collection from beverages increased by 8.4% or from Rs. 323 million in 2000-01 to Rs. 350 million in 2001-02. Collection from Paper & Paper Board increased from Rs. 17 million in 2000-01 to Rs. 21 million in 2001-02 or by 23.5%. Other eight items contributed Rs. 36 million in 2001-02.

### **KARACHI(WEST) COLLECTORATE**

59. Karachi(West) Collectorate is at 9<sup>th</sup> position by collecting Rs.1,813 million in 2001-02 against Rs.1829 million in 2000-01 i.e. down by 0.9%. Its share in total collection is 3.9% in 2001-02 and the assigned target has been achieved by 87%.

Table-5.25

### **MAJOR REVENUE SPINNERS OF KARACHI (WEST) COLLECTORATE**

(Rs.in million)

COLLECTORATES	COLLECTION		% CHANGE	%SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Beverages	419	393	6.6%	23.1%
2. POL Products	315	323	-2.5%	17.4%
3. Cement	295	321	-8.1%	16.3%
4. Wire and Cable	156	130	20.0%	8.6%
5. Electric Batteries	151	158	-4.4%	8.3%
6. Soap and Detergents	126	113	11.5%	6.9%
7. Paints and Varnishes	123	120	2.5%	6.8%
8. Metal Containers	105	111	-5.4%	5.8%
9. Insurances	65	58	12.1%	3.6%
10. Yarn M.M.(Continuous)	22	24	-8.3%	1.2%
11. Perfumery & Cosmetic	18	31	-41.9%	1.0%
Sub-Total	1795	1782	0.7%	99.0%
Others	18	47	-61.7%	1.0%
TOTAL	1813	1829	-0.9%	100.0%

60. Karachi(West) Collectorate collected Central Excise duty from fifteen items. Its seven items are on the positive side whereas eight items reflected decline.

61. Table-5.25 shows that in 2001-02, eleven major revenue spinners yielded 99% of the total collection of the Collectorate. Beverages remained the highest revenue spinner by collecting Rs.419 million in 2001-02 as compared to Rs.393 million in 2000-01 i.e. up by 6.6%. POL Products at the 2<sup>nd</sup> position, contributed Rs.315 million in 2001-02 with a share of 17.4%. Cement being 3<sup>rd</sup> major revenue spinner, contributed Rs.295 million in 2001-02 as compared to Rs.321 million in 2000-01 i.e. down by 8.1%. The share of Wire & Cable and Electric Batteries is 8.6% and 8.3% respectively. The remaining six items contributed 25.3% of the total collection of the Collectorate.

### **GUJRANWALA COLLECTORATE**

62. Gujranwala Collectorate collected central excise duties from twenty-one items. Its 14 items showed positive growth whereas 7 reflected declining trend. Its share, however, is 1.3% in the total collection in 2001-02, showing a growth of 12.9% over the preceding year i.e from Rs.551 million in 2000-01 to Rs.622 million in 2001-02. The assigned target is achieved by 106.5%.

TABLE - 5.26

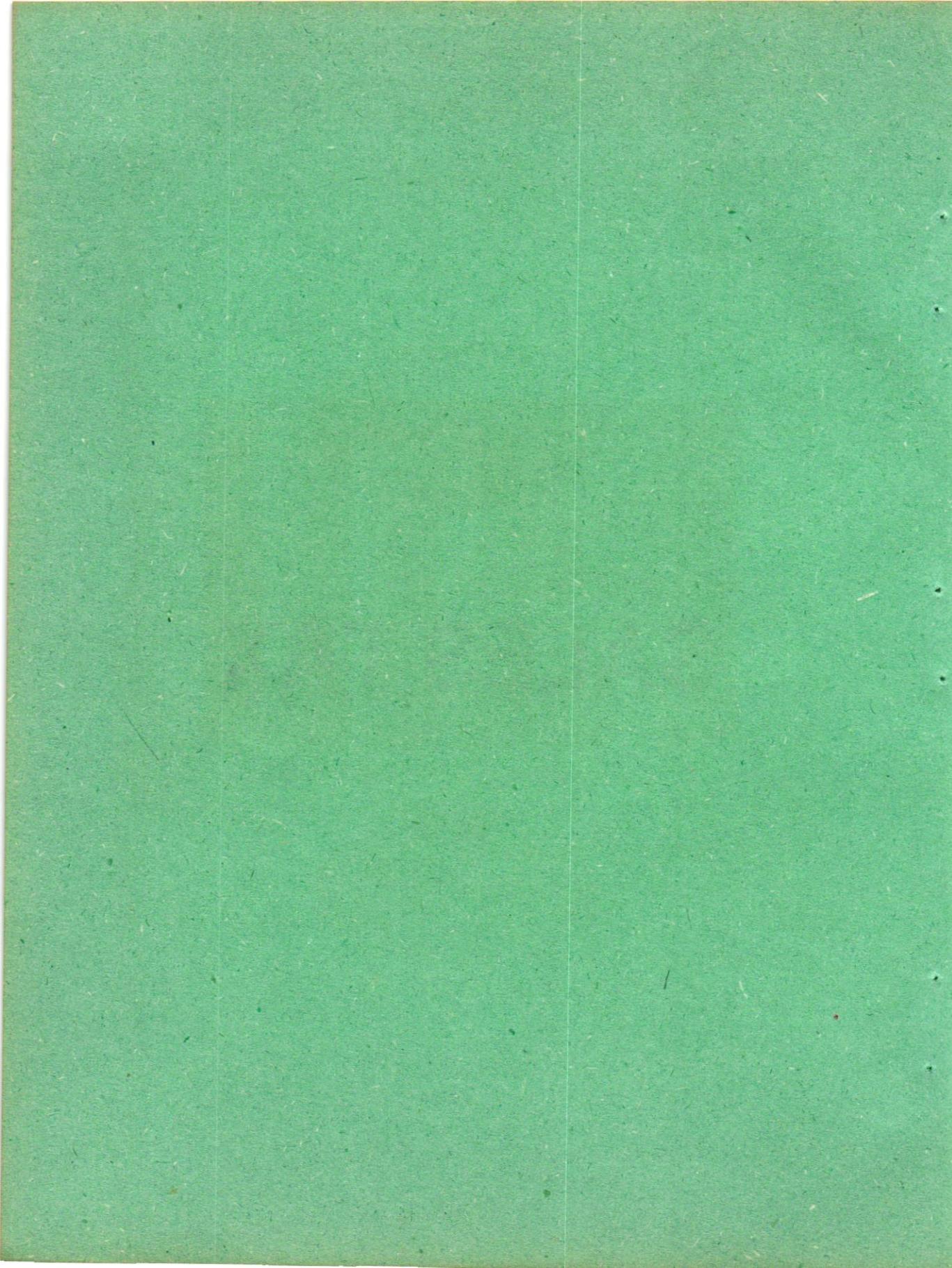
### **MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2001-02	2000-01		
1	2	3	4	5
1. Beverages	485	419	15.8%	78.0%
2. Soaps/Detergents	97	80	21.3%	15.6%
3. Paper & Paper Board	23	19	11.8%	3.7%
4. Metal Containers	7	7	-	1.2%
5. POL Products	6	13	-53.8%	1.0%
6. Wire & Cable(Imp)	1	7	-85.7%	0.1%
7. Perfumery(imported)	1	1	-	0.1%
Sub-Total	620	546	13.5%	99.7%
Others	2	5	-60.0%	0.3%
TOTAL	622	551	12.9%	100.0%

63. Table 5.26 shows that in 2001-02 seven revenue spinners yielded 99.7% collection of the Collectorate. The rest of the items contributed only two million rupees. Bulk of the collection i.e. 78% is from beverages which increased from Rs. 419 million in 2000-01 to Rs. 485 million in 2001-02 or by 15.8%. Soaps & Detergents is at number two position contributing 15.6% of total collection at Rs. 97 million in 2001-02 as against Rs. 80 million in 2000-01 i.e. up by 21.3%. Paper & Paper Board shared 3.7% of collection of the Collectorate. The other four items yielded Rs. 15 million and shared 2.4% revenue in 2001-02.

# **SALES TAX**



## CHAPTER 6

# SALES TAX

Sales Tax Act, 1990 provides for a value added tax (VAT) type system in which the value added component at each stage of business transaction can 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. 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 adjusted as input tax while determining the tax liability.

### ADMINISTRATION OF SALES TAX

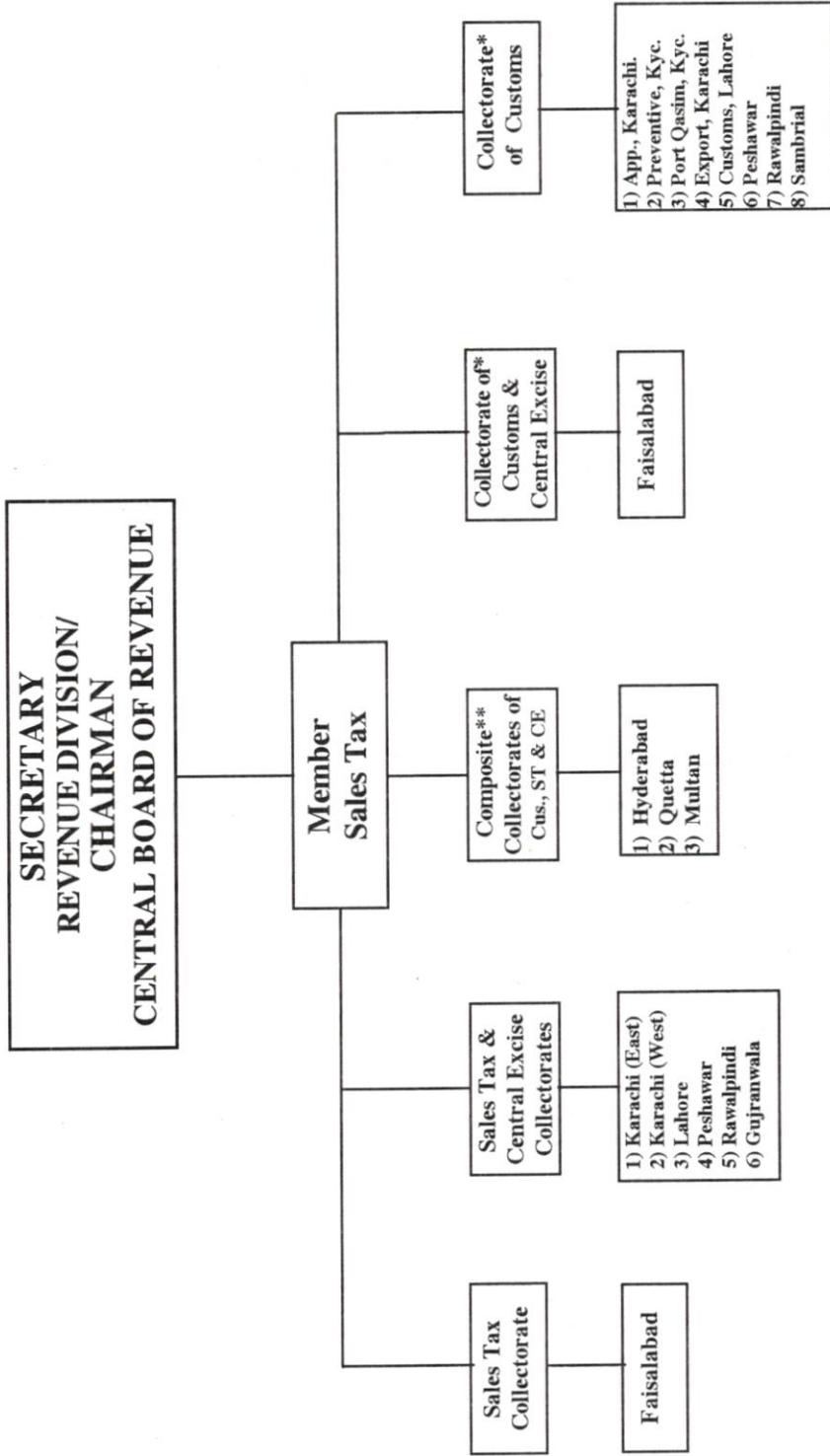
2. Nineteen Collectorates are engaged in the collection/refund of Sales Tax out of which 8 Customs Collectorates and one Customs & Central Excise Collectorate at Faisalabad handles collection of Sales Tax at import stage, seven Collectorates of Sales Tax & Central Excise and one Collectorate of Sales Tax at 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 CUSTOMS

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

**FIGURE - 6.1**

**ORGANIZATIONAL CHART OF SALES TAX DEPARTMENT**



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

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

## **COLLECTORATE OF CUSTOMS AND CENTRAL EXCISE**

9) Faisalabad

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

- 10) Karachi (East)
- 11) Karachi (West)
- 12) Peshawar
- 13) Rawalpindi
- 14) Lahore
- 15) Gujranwala

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

16) Faisalabad

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

- 17) Multan
- 18) Hyderabad
- 19) Quetta

3. Customs' Collectorates collect Sales tax on Imports, Composite Collectorates collect sales tax on imports as well as 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 1997-98 to 2001-02 :-

**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
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%
2001-02	170,100	166,561	97.9%	8.5%

5. Sales tax collection increased from Rs. 53,942 million in 1997-98 to Rs. 166,561 million in 2001-02, reflecting an increase of 208.8% during the five year period. The collection has been showing appreciable increase even though the assigned targets were missed marginally. In 1997-98 and 1998-99, the target was achieved to the extent of 99.7% and 99.2%. The targets in 1999-2000, 2000-01 and 2001-02 were missed by 2.7%, 1.4% and 2.1% respectively.

### **SALES TAX ON IMPORTS**

6. Table 6.2 shows that Collectorates levying Sales tax on imports collected Rs. 29,705 million in 1997-98 and Rs.92,779 million in 2001-02. This increase of 212.3% 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%, it increased by 44.8%, 56.4% 31.7% and 4.8% in 1998-99, 1999-2000, 2000-01 and 2001-02 respectively.

**FIGURE - 6.2**

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

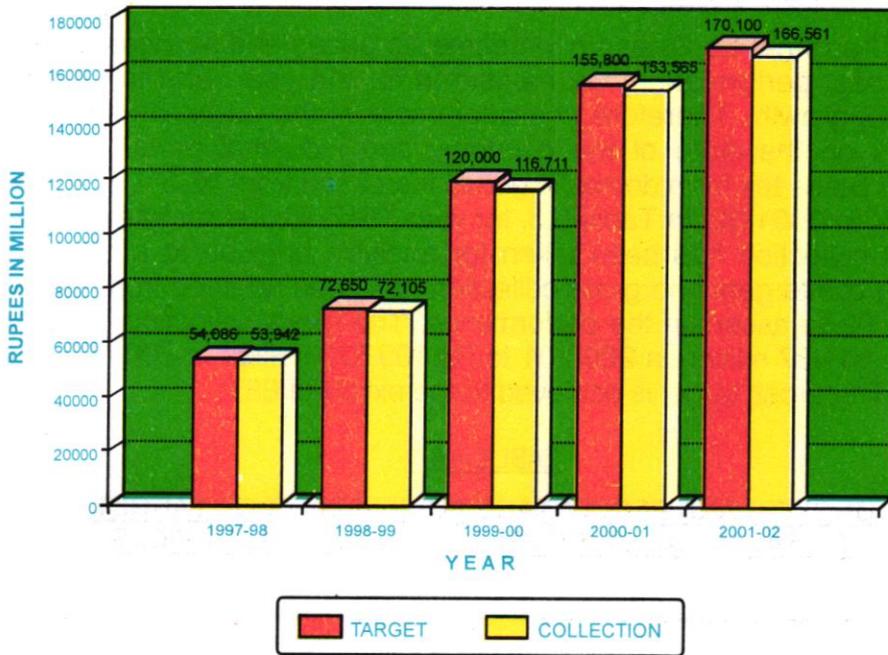


TABLE - 6.2

**COLLECTION OF SALES TAX ON IMPORTS**

(Rs.in million)

YEAR	Collection	% Change
1	2	3
1997-98	29,705	-17.2%
1998-99	43,010	44.8%
1999-00	67,261	56.4%
2000-01	88,554	31.7%
2001-02	92,779	4.8%

**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. The share of Sales tax from domestic goods increased from 42.3% in 2000-01 to 44.3% in 2001-02. In Table 6.3, for year 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 2001-02 to ascertain the performance. The gross collection increased from Rs.94,837 million in 2000-01 to Rs.109,573 million in 2001-02 i.e by 15.5%. The gross target is achieved to the extent of 88%.

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
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%
2001-02**	124,575	109,573	15.5%	88.0%

\* Net collection and Net targets

\*\* Gross collection &amp; Gross targets

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

8. Table 6.4 shows that in 1997-98, the share of Sales Tax in total tax receipts was 18.4%, which rose to 41.2% in 2001-02 due to 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 1997-98 to 63.7% in 2001-02.

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
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%
2001-02	166,561	63.7%	41.2%

## **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 117,416 million in 2000-01 to 144,537 million in 2001-02 i.e. by 23.1%. 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.65,011 million in 2000-01 to Rs. 73,782 million in 2001-02 i.e. by 13.5%.

TABLE - 6.5

**COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION AND REGISTERED PERSONS DURING 2000-01 AND 2001-02**

(Rs. in million)

COLLECTORATE	NO. OF REGISTERED PERSONS			COLLECTION			
	2001-02	2000-01	% Change	2001-02	2000-01	%Share 2001-02	% Change
1	2	3	4	5	6	7	8
1. RAWALPINDI	18,522	13,796	34.3%	24,994	19,374	33.9%	29.0%
2. KARACHI(East)	20,693	18323	12.9%	14,055	13,394	19.1%	4.9%
3. MULTAN	9,280	8,705	6.6%	11,398	11,451	15.5%	-0.5%
4. LAHORE	41,154	29,960	37.4%	9,329	8,469	12.6%	10.2%
5. HYDERABAD	3,312	3,130	5.8%	6,588	5,848	8.9%	12.7%
6. PESHAWAR	4,378	3,973	10.2%	4,365	3,561	5.9%	22.6%
7. QUETTA	2,987	2,484	20.3%	1,627	1,435	2.2%	13.4%
8. KARACHI(West)	15,470	13,350	15.9%	443	889	0.6%	-50.2%
9. GUJRANWALA	17,694	13,760	28.6%	617	697	0.8%	-11.5%
10. FAISALABAD	11,047	9,935	11.2%	366	-107	0.5%	442.1%
TOTAL	144,537	117,416	23.1%	73,782	65,011	100.0%	13.5%

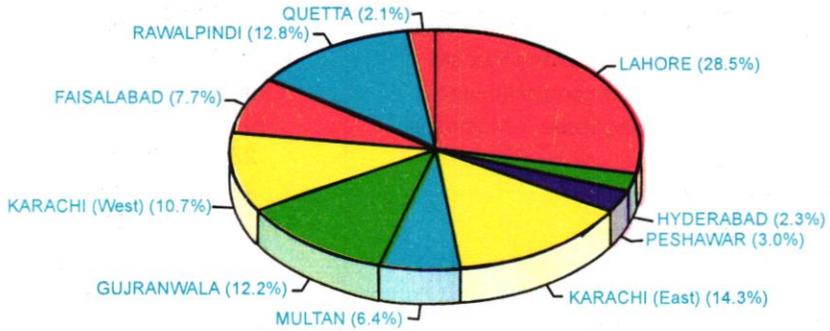
10. Rawalpindi Collectorate has collected the highest amount of Rs. 24,994 million in 2001-02 which is 33.9% of the total collection. This is followed by Karachi (East) Collectorate which collected Rs. 14,055 million with 19.1% share of total collection. Multan Collectorate at third position has collected Rs. 11,398 million in 2001-02. Lahore Collectorate collected Rs. 9,329 million with 12.6% share. Hyderabad Collectorate yielded Rs. 6,588 million with 8.9% share. Quetta Collectorate yielded Rs. 1,627 million in 2001-02 with 2.2% share Karachi (West) Collectorate collected Rs.443 million with 0.6% share during 2001-02. Gujranwala and Faisalabad Collectorates have collected Rs. 617 million and Rs. 366 million respectively in 2001-02.

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

11. Although Sales Tax covers 880 different types of commodities, sixty major revenue spinners have yielded Rs. 95,075 million of total collection, in 2001-02. The remaining items yielded Rs.14,498 million.

**FIGURE - 6.3**

**%AGE SHARE OF SALES TAX REPORTING PERSONS IN COLLECTORATES (2001-02)**



**%AGE SHARE OF COLLECTORATES IN SALES TAX COLLECTION (2001-02)**

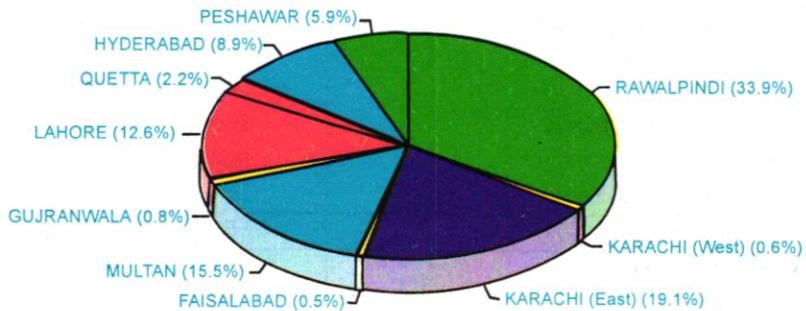


Table 6.6 shows sixty revenue spinners which contributed 86.8% of the total collection. Figure 6.4 shows the top ten revenue spinners accounted for 67.3% of the total collection. These are analysed briefly in the following paragraphs.

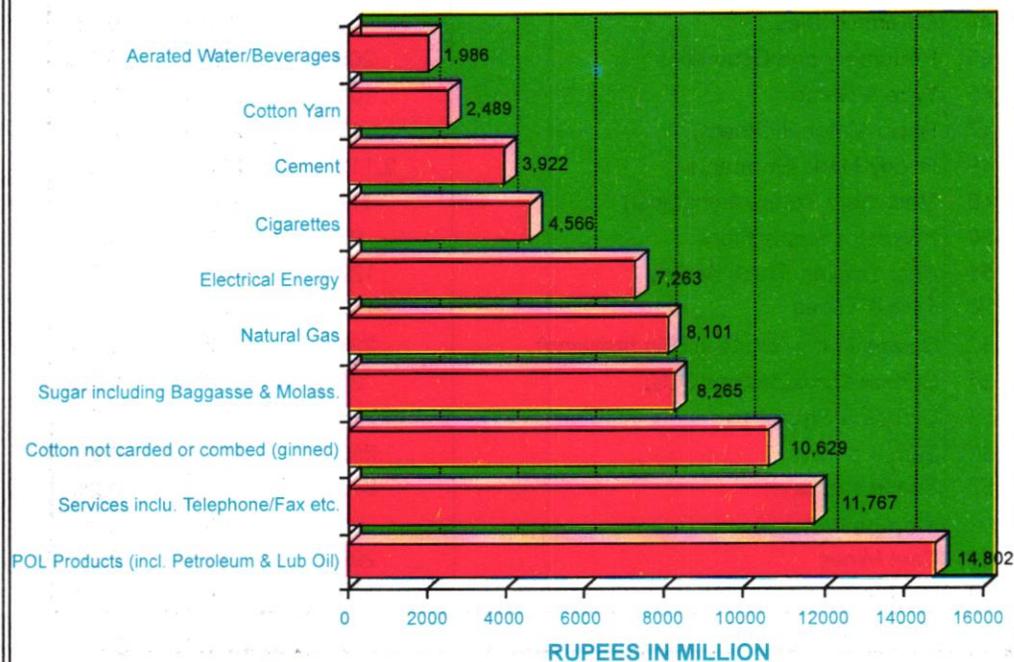
**TABLE - 6.6**  
**MAJOR REVENUE SPINNERS OF SALES TAX COLLECTION**  
**FROM DOMESTIC GOODS/SERVICES**

(Rs. in million)

S.No	COMMODITIES	No. of Reg Person	2001-02	
			Collection	% Share
1	POL Products including petroleum & lub oil	489	14,802	13.5%
2	Services including Telephone/Fax etc.	4,831	11,767	10.7%
3	Cotton not carded or combed(Ginned)	1,759	10,629	9.7%
4	Sugar (including Baggasse & Moaleses	101	8,265	7.5%
5	Natural Gas	27	8,101	7.4%
6	Electrical Energy	44	7,263	6.6%
7	Cigarettes	965	4,566	4.2%
8	Cement	226	3,922	3.6%
9	Cotton Yarn	1,103	2,489	2.3%
10	Aerated Waters/Beverages	1,001	1,986	1.8%
	Sub Total (1 to 10)	10,546	73,790	67.3%
11	Fertilizer/Urea	17	1,220	1.1%
12	Ice cream	65	1,214	1.1%
13	Motor Car	32	1,168	1.1%
14	Auto parts	2,400	977	0.9%
15	MS Products	734	943	0.9%
16	Acid (other)	3	864	0.8%
17	Liquid Petroleum Gas (LPG)	146	789	0.7%
18	Gases & Acids	134	767	0.7%
19	Bitumen Natural	9	694	0.6%
20	Power Looms(Grey Ticken Cloth)	2,222	649	0.6%
21	Paper & Paper Board	306	634	0.6%
22	Polyster Zips	12	573	0.5%
23	Plastic Products(Others)	960	538	0.5%
24	Tea	904	529	0.5%
25	Man Made Fiber & Yarn	67	518	0.5%
	Sub Total (1 to 25)	18,557	85,867	78.4%
26	Processed Fabrics	661	470	0.4%
27	Food Products	585	457	0.4%
28	Soda Ash	31	434	0.4%
29	Insecticide	237	400	0.4%
30	Pharmaceutical Products	352	397	0.4%
31	Fruit or Vegetable Juices	79	389	0.4%

**FIGURE - 6.4**

**TOP TEN MAJOR REVENUE SPINNERS OF SALES TAX (DOMESTIC) - 2001-02**



(Rs. in million)

S.No	COMMODITIES	No. of Reg Person	2001-02	
			Collection	% Share
32	Chemical Organic	498	374	0.3%
33	Liquid Glucose, Glucose	24	361	0.3%
34	Toilet Soaps	187	338	0.3%
35	Biscuits	212	336	0.3%
36	Paint & Varnishes	291	291	0.3%
37	Deep Freezers	13	282	0.3%
38	Electrical Goods & Parts(NOS)	1,606	265	0.2%
39	Detergents	146	253	0.2%
40	Chemical organic/Industrial Gases	834	241	0.2%
41	Motorcycle	67	240	0.2%
42	Paper Products	227	238	0.2%
43	Television Sets	33	233	0.2%
44	Ceramics Tiles	59	232	0.2%
45	Perfumery and Cosmetics	209	225	0.2%
46	Wire & Cable	101	224	0.2%
47	Resin Material(Others)	16	213	0.2%
48	Ready Made Garments	2,113	206	0.2%
49	Machinery Parts(Mechanical)	917	199	0.2%
50	Polyester Staple Fibre	28	190	0.2%
51	Bus, Tractor, Truck Bodies	120	181	0.2%
52	Tyre & Tubes	162	181	0.2%
53	Scraps of iron or steel(Ship breaking)	225	177	0.2%
54	Carbone Dioxide Gas(CO <sub>2</sub> )	25	174	0.2%
55	Syrups & Squashes	25	172	0.2%
56	Terry Fabrics	550	171	0.2%
57	Soaps stocks	303	169	0.2%
58	Storage Batteries	36	166	0.2%
59	Coal Mines	298	165	0.2%
60	Rubber goods	306	164	0.2%
	Sub Total (11 to 60)	19,587	21,285	19.4%
<b>A</b>	<b>Gross (Major items)(1 to 60)</b>	30,133	95,075	86.8%
<b>B</b>	<b>Gross (Other items)</b>	114,404	14,498	13.2%
	<b>Total Gross (A + B)</b>	144,537	109,573	100.0%
	Refund (A+B)	-	35,791	32.7%
	<b>Net</b>	-	73,782	67.3%

**POL PRODUCTS (INCLUDING PETROLEUM AND LUBRICATING OIL)**

12. This item is the top revenue spinner of Sales tax on domestic goods and yielded Rs. 14,802 million in 2001-02 as compared to Rs. 13,987 million in 2000-01 showing a growth of 5.8%.

TABLE - 6.7

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	55	8,468	57.2%	7,570	54.1%	11.8%
2. KARACHI (East )	86	3,339	22.6%	4,964	35.5%	-32.7%
3. MULTAN	37	1,831	12.4%	418	3.0%	338.0%
4. KARACHI( West)	71	1,062	7.2%	908	6.5%	17.0%
5. LAHORE	116	37	0.3%	62	0.5%	-40.3%
6. QUETTA	11	50	0.3%	39	0.3%	28.2%
7. HYDERABAD	14	6	-	14	0.1%	-57.1%
8. GUJRANWALA	17	6	-	6	-	-
9. FAISALABAD	66	2	-	6	-	-
10. PESHAWAR	16	1	-	-	-	-
TOTAL	489	14,802	100.0%	13,987	100.0%	5.8%

13. Table 6.7 shows that Rawalpindi Collectorate has collected Rs. 8,468 million in 2001-02 or 57.2% of total collection from this item as compared to Rs. 7,570 million collected in 2000-01. Karachi (East) Collectorate has collected Rs. 3,339 million in 2001-02 as against Rs. 4,964 million in 2000-01 with a decrease of 32.7%. Multan and Karachi(West) Collected Rs.1831 million and 1062 million respectively in 2001-02. The other Collectorates contributed only 0.6% of the total collection or Rs.102 million in 2001-02.

**SERVICES (INCLUDING TELEPHONE / FAX ETC.)**

14. The 4831 Sales tax registered persons of services yielded Rs. 11,767 million in 2001-02 against Rs.8580million in the preceding year, showing an increase of 37.1%. Its share with 10.7% is the second highest in the sixty major revenue spinners list.

**TABLE - 6.8****COLLECTORATE-WISE COLLECTION OF SALES TAX FROM SERVICES(INCLUDING TELEPHONE/FAX ETC)**

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	597	9,195	78.1%	6,862	80.0%	34.0%
2. KARACHI (East)	1,448	1,984	16.9%	1,227	14.3%	61.7%
3. LAHORE	1,122	335	2.8%	300	3.5%	11.7%
4. KARACHI (West)	637	88	0.7%	83	1.0%	6.1%
5. PESHAWAR	235	61	0.5%	37	0.4%	64.9%
6. FAISALABAD	178	35	0.3%	29	0.3%	20.7%
7. MULTAN.	228	21	0.2%	16	0.2%	31.3%
8. QUETTA	161	32	0.3%	12	0.1%	166.7%
9. HYDERABAD	115	9	0.1%	9	0.1%	-
10. GUJRANWALA	110	7	0.1%	5	0.1%	40.0%
TOTAL	4,831	11,767	100.0%	8,580	100.0%	37.1%

15. Table 6.8 shows that Rawalpindi Collectorate has emerged as the top contributor in the collection from services i.e. Rs.9,195 million with 78.1% of share during 2001-02 reflecting an increase of 34% as compared to preceding year. Karachi (East) shared 16.9% of the collection by collecting Rs.1,984 million during 2001-02. The other eight Collectorates contributed only 5% of the total collection during 2001-02.

## COTTON (NOT CARDED OR COMBED)

16. This item is at the third position in collection of Sales tax on domestic goods and yielded Rs. 10,629 million or 9.7% of total collection from 1,759 persons in 2001-02. The collection is down by 22.1% as compared to the preceding year.

TABLE - 6.9

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

(Rs. in million)

COLLECTORATE	NO. OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. MULTAN	1,406	7,589	71.4%	10,326	75.7%	-26.5%
2. HYDERABAD	225	2,536	23.9%	2,605	19.1%	-2.7%
3. FAISALABAD	109	497	4.7%	704	5.2%	-29.4%
4. LAHORE	1	7	-	2	-	250%
5. KARACHI (East)	7	-	-	5	-	-
6. RAWALPINDI	6	-	-	-	-	-
7. KARACHI (West)	4	-	-	-	-	-
8. QUETTA	1	-	-	-	-	-
TOTAL	1,759	10,629	100.0%	13,642	100.0%	-22.1%

17. Table 6.9 shows that the highest collection of Rs. 7589 million in 2001-02 is yielded by the Multan Collectorate, which is 71.4% of total collection from its 1,406 registered persons. This is followed by Hyderabad and Faisalabad Collectorates, which have collected Rs. 2,536 and Rs. 497 million respectively.

## SUGAR

18. Collection of Rs. 8,265 million from this item is from 101 registered persons in 2001-02, which is 7.5% of the total Sales tax revenues.

TABLE - 6.10  
**COLLECTORATE-WISE COLLECTION OF  
SALES TAX FROM SUGAR**

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. FAISALABAD	19	2,674	32.4%	1,343	25.8%	99.1%
2. HYDERABAD	32	2,605	31.5%	1,975	38.0%	31.9%
3. MULTAN	12	1425	17.2%	931	17.9%	53.1%
4. LAHORE	15	754	9.1%	519	10.0%	45.3%
5. GUJRANWALA	3	450	5.5%	265	5.1%	69.8%
6. PESHAWAR	7	357	4.3%	166	3.2%	115.1%
7. KARACHI (East)	9	-	-	-	-	-
8. KARACHI (West)	1	-	-	-	-	-
9. RAWALPINDI	3	-	-	-	-	-
TOTAL	101	8,265	100.0%	5,199	100.0%	59.0%

19. Table 6.10 shows that Faisalabad Collectorate has collected highest amount of Rs. 2,674 million with 32.4% share of total collection from this item in 2001-02. Hyderabad Collectorate is second with Rs. 2,605 million. Multan Collectorate has collected Rs.1,425 million with 17.2% share. Lahore, Gujranwala and Peshawar Collectorates have yielded Rs. 754 million, Rs. 450 million and Rs. 357 million respectively, during 2001-02.

## NATURAL GAS

20. There are 27 registered persons in 2001-02 who have contributed Rs. 8,101 million in 2001-02 as compared to Rs. 7,316 million in 2000-01 showing an increase of 10.7%.

TABLE - 6.11

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM NATURAL GAS

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. KARACHI (East)	15	6,396	79.0%	5,476	74.9%	16.8%
2. LAHORE	1	1703	21.0%	1,839	25.1%	-7.4%
3. GUJRANWALA	2	1	-	1	-	-
4. KARACHI (West)	1	-	-	-	-	-
5. HYDERABAD	1	-	-	-	-	-
6. PESHAWAR	7	1	-	-	-	-
TOTAL	27	8,101	100.0%	7,316	100.0%	10.7%

21. Table 6.11 shows that Karachi (East) Collectorate with 15 registered persons has collected Rs. 6,396 million in 2001-02 i.e. 79% of the total collection as compared to Rs. 5,476 million in 2000-01 showing an increase of 16.8%. Lahore Collectorate yielded Rs.1,703 million during 2001-02 i.e. 21% of the total collection from this item against Rs.1,839 million in 2000-01.

## ELECTRICAL ENERGY

22. There are 44 registered persons of electrical energy who have contributed Rs. 7,263 million in 2001-02 as compared to last year's collection of Rs. 5,327 million showing a growth of 36.3%.

TABLE - 6.12

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM ELECTRICAL ENERGY

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. LAHORE	5	6,477	89.2%	4,554	85.5%	42.2%
2. RAWALPINDI	3	295	4.1%	189	3.6%	56.1%
3. FAISALABAD	8	202	2.8%	181	3.4%	11.6%
4. KARACHI (West)	4	196	2.7%	76	1.4%	158.0%
5. KARACHI (East)	15	68	0.9%	168	3.2%	-59.5%
6. QUETTA	3	14	0.2%	7	0.1%	100%
7. MULTAN	4	10	0.1%	150	2.8%	-93.3%
8. GUJRANWALA	1	1	-	2	-	-50%
9. HYDERABAD	1	-	-	-	-	-
TOTAL	44	7,263	100.0%	5,327	100.0%	36.3%

23. Table 6.12 shows that the highest amount of Rs. 6,477 million is collected by the Lahore Collectorate with a share of 89.2% in total collection in 2001-02. Its collection has increased by 42.2% as compared to last year. Rawalpindi, Faisalabad, Karachi (West), Karachi (East), Quetta and Multan contributed Rs.295 million, Rs.202 million, Rs.196 million, Rs.68 million, Rs.14 million and Rs.10 million respectively, during 2001-02.

## CIGARETTES

24. Collection of Sales Tax on this item from the 965 registered persons is the seventh highest source of revenue in 2001-02 with Rs. 4,566 million as compared to Rs. 4,259 million in 2000-01. This item has a share of 4.2% in total Sales tax collection in 2001-02.

TABLE - 6.13

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. KARACHI (East)	11	1,719	37.7%	1,758	41.3%	-2.2%
2. RAWALPINDI	66	1522	33.3%	1,159	27.2%	31.3%
3. PESHAWAR	75	832	18.2%	1,051	24.7%	-20.8%
4. HYDERABAD	258	123	2.7%	75	1.8%	64.0%
5. MULTAN	206	122	2.7%	76	1.8%	60.5%
6. FAISALABAD	136	82	1.8%	45	1.0%	82.2%
7. LAHORE	86	79	1.7%	41	1.0%	92.7%
8. GUJRANWALA	89	73	1.6%	37	0.8%	97.3%
9. QUETTA (HUB)	34	11	0.2%	9	0.2%	22.2%
10. KARACHI (West)	4	3	0.1%	8	0.2%	-62.5%
TOTAL	965	4,566	100%	4,259	100.0%	7.2%

25. Table 6.13 shows that Karachi (East) Collectorate has yielded the highest collection of Rs. 1,719 million during 2001-02 as compared to Rs.1,758 million in 2000-01 with a decrease of 2.2%. This is followed by Rawalpindi Collectorate which collected Rs.1,522 million during 2001-02 as compared to Rs.1159 million in last year, showing a growth of 31.3%. Peshawar Collectorate collected Rs.832 million or 18.2% of total collection, showing a decline of 20.8% over the last year. Hyderabad and Multan Collectorates yielded Rs. 123 million and Rs.122 million respectively. Faisalabad, Lahore, Gujranwala, Quetta and Karachi (West) Collectorates realized Rs.82 million, Rs.79 million, Rs.73 million, Rs.11 million and Rs. 3 million during 2001-02 respectively.

## CEMENT

26. There are 226 registered persons of cement in 2001-02, who have contributed Rs.3,922 million as against Rs.1887 million collected in 2000-01 showing an increase of 107.8%.

TABLE - 6.14

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	67	1200	30.6%	587	31.1%	104.4%
2. PESHAWAR	7	819	20.9%	183	9.7%	437.5%
3. FAISALABAD	24	520	13.3%	303	16.1%	71.6%
4. HYDERABAD	8	460	11.7%	272	14.4%	69.1%
5. MULTAN	24	435	11.1%	252	13.3%	72.6%
6. QUETTA	23	223	5.7%	151	8.0%	47.7%
7. KARACHI (West)	3	100	2.5%	67	3.6%	49.3%
8. KARACHI (East)	11	59	1.5%	43	2.3%	37.2%
9. LAHORE	48	73	1.9%	29	1.5%	151.7%
10. GUJRANWALA	11	33	0.8%	-	-	-
TOTAL	226	3,922	100.0%	1,887	100.0%	107.8%

27. Table 6.14 shows that Rawalpindi Collectorate has emerged as the top contributor in the collection from cement with 30.6% share of total collection and collected Rs.1200 million in 2001-02 showing a significant increase of 104.4% as compared to previous year. Peshawar Collectorate has yielded Rs. 819 million in 2001-02 against Rs.183 million in 2000-01, depicting a huge increase of 437.5%. Faisalabad Collectorate has contributed Rs. 520 million with 13.3% share in total collection, showing an increase of 71.6% during 2001-02 as compared to last year. Hyderabad Collectorate collected Rs.460 million in 2001-02 with an increase of 69.1% than last year's collection. Multan Collectorate contributed Rs.435 million in 2001-02 with a share of 11.1%, showed an increase of 72.6% as compared to last year. Quetta Collectorate collected Rs.223 million in 2001-02 with an increase of 47.7% as compared to last year's collection. Karachi (West), Karachi (East) and Lahore yielded Rs.100 million, Rs.59 million and Rs.73 million respectively in 2001-02.

## COTTON YARN

28. There are 1,103 registered persons of cotton yarn in 2001-02 who yielded Rs.2,489 million as compared to Rs.3,450 million in 2000-01, showing a decline of 27.9%.

TABLE – 6.15

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. LAHORE	313	696	28.0%	1,038	30.1%	-33.0%
2. KARACHI (East)	155	668	26.8%	780	22.6%	-14.4%
3. FAISALABAD	297	340	13.7%	583	16.9%	-41.7%
4. MULTAN	88	339	13.6%	425	12.3%	-20.2%
5. PESHAWAR	13	145	5.8%	117	3.4%	23.9%
6. HYDERABAD	50	134	5.4%	184	5.3%	-27.2%
7. RAWALPINDI	22	66	2.7%	115	3.3%	-42.6%
8. KARACHI (West)	141	58	2.3%	105	3.1%	-44.8%
9. GUJRANWALA	21	32	1.3%	96	2.8%	-66.7%
10. QUETTA	3	11	0.4%	7	0.2%	57.1%
TOTAL	1103	2,489	100.0%	3,450	100.0%	-27.9%

29. Table 6.15 shows that Lahore Collectorate with 313 registered persons contributed Rs. 696 million in 2001-02 i.e. 28% of total revenues from this item as against Rs. 1,038 million in 2000-01. Karachi (East) Collectorate collected Rs.668 million in 2001-02 as compared to Rs.780 million in 2000-01 showing a decrease of 14.4%. Faisalabad Collectorate contributed Rs.340 million with a share of 13.7% in 2001-02. Multan Collectorate collected Rs.339 million in 2001-02 as compared to Rs.425 million in 2001-01. The other six Collectorates i.e., Peshawar, Hyderabad, Rawalpindi, Karachi (West), Gujranwala and Quetta contributed Rs. 145 million, Rs.134 million, Rs.66 million, Rs.58 million, Rs.32 million and Rs.11 million respectively, during 2001-02.

## AERATED WATERS/BEVERAGES

30. There are 1001 registered persons of aerated waters and beverages in 2001-02 who have contributed Rs. 1,986 million showing an increase of 23.5% over last year's collection of Rs. 1,608 million.

TABLE - 6.16

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS TERED PERSONS	2001-02		2000-01		% Change (3/5)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. PESHAWAR	153	458	23.1%	433	26.9%	5.8%
2. GUJRANWALA	228	300	15.1%	238	14.8%	26.1%
3. KARACHI (West)	17	278	14.0%	216	13.4%	28.7%
4. MULTAN	152	266	13.3%	210	13.0%	26.7%
5. LAHORE	108	232	11.7%	189	11.8%	22.8%
6. FAISALABAD	167	232	11.7%	147	9.2%	57.8%
7. RAWALPINDI	155	118	5.9%	93	5.8%	26.9%
8. HYDERABAD	11	101	5.1%	80	5.0%	26.3%
9. QUETTA	5	1	0.1%	2	0.1%	-50.0%
10. KARACHI (East)	5	-	-	-	-	-
TOTAL	1001	1986	100%	1,608	100%	23.5%

31. Table 6.16 shows that Peshawar Collectorate has contributed the highest collection from this item at Rs. 458 million in 2001-02 with 23.1% share of the total collection. Gujranwala Collectorate, at the second position, has yielded Rs. 300 million or 15.1% of the total collection during 2001-02. The Karachi (West) Collectorate has contributed 14% in total collection with Rs. 278 million in 2001-02. Multan Collectorate has collected Rs. 266 million in 2001-02. Lahore and Faisalabad Collectorates with collection of Rs. 232 million each has 11.7% share in the total collection in 2001-02. The other Collectorates i.e., Rawalpindi, Hyderabad and Quetta have yielded Rs. 118 million, Rs.101 million and Rs.1 million respectively during 2001-02.

32. In 2001-02, 55.7% of the total Sales tax has been collected at the Import stage. It would, thus be appropriate to make an analysis of Customs, Composite and Sales tax Collectorates on this matter.

### **COLLECTION OF SALES TAX ON IMPORTS**

33. In 2001-02 sales tax collection at the import stage is Rs.92,779 million as compared to Rs.88,554 million in 2000-01, showing a growth of 4.8%.

34. The combined collection of **nine Collectorates** at Karachi and upcountry is Rs.89,639 million in 2001-02 as compared to Rs.85,266 million in 2000-01.

35. The three inland **Composite Collectorates** collected Rs.3140 million in 2001-02 as compared to Rs.3,288 million in 2000-01 i.e. a decline of 4.5%. The Collection at the Import stage is 96.6% from Customs Collectorates and 3.4% by the Composite Collectorates.

TABLE - 6.17

**COLLECTORATE-WISE COLLECTION OF SALES TAX  
FOR 2001-02 & 2000-01**

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% Change	%SHARE IN IMPORTS/ DOMESTIC		%SHARE IN TOTAL COLLECTION	
		2001-02	2000-01		2001-02	2000-01	2001-02	2000-01
1	2	3	4	5	6	7	8	9
<b>A.</b>	<b>Sales Tax on Imports (1 to 12)</b>	<b>92,779</b>	<b>88,554</b>	<b>4.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>55.7%</b>	<b>57.7%</b>
	<b>Customs Collectorate (1 to 9)</b>	<b>89,639</b>	<b>85,266</b>	<b>5.1%</b>	<b>96.6%</b>	<b>96.3%</b>	<b>53.8%</b>	<b>55.5%</b>
1.	Karachi (App.)	34,579	29,808	16.0%	37.3%	33.7%	20.8%	19.4%
2.	Karachi (Prev.)	25,446	24,757	2.8%	27.4%	28.0%	15.3%	16.1%
3.	Karachi (Port Qasim)	17878	18,662	-4.2%	19.3%	21.1%	10.7%	12.2%
4.	Karachi (Export)	10	4	150.0%	-	-	-	-
	<b>Karachi Customs House (1 to 4)</b>	<b>77,913</b>	<b>73,231</b>	<b>6.4%</b>	<b>84.0%</b>	<b>82.7%</b>	<b>46.8%</b>	<b>47.7%</b>
5.	Lahore Customs	7,929	8,442	-6.1%	8.5%	9.5%	4.8%	5.5%
6.	Peshawar	1,746	1,643	6.3%	1.9%	1.9%	1.0%	1.1%
7.	Rawalpindi	1250	1,161	7.7%	1.3%	1.3%	0.8%	0.8%
8.	Sialkot	379	383	-1.1%	0.4%	0.4%	0.2%	0.2%
9.	Faisalabad	422	406	3.9%	0.5%	0.5%	0.2%	0.3%
	<b>Composite Collectorate (10 to 12)</b>	<b>3140</b>	<b>3,288</b>	<b>-4.5%</b>	<b>3.4%</b>	<b>3.7%</b>	<b>1.9%</b>	<b>2.1%</b>
10.	Multan	419	1,224	-65.8%	0.5%	1.4%	0.2%	0.8%
11.	Hyderabad	940	1,037	-9.4%	1.0%	1.2%	0.6%	0.7%
12.	Qetta	1,781	1,027	73.4%	1.9%	1.2%	1.1%	0.7%
<b>B.</b>	<b>Sales Tax on Domestic (13 to 22)</b>	<b>73,782</b>	<b>65,011</b>	<b>13.5%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>44.3%</b>	<b>42.3%</b>
	<b>Karachi (E&amp;W) (13+14)</b>	<b>14,498</b>	<b>14,283</b>	<b>1.5%</b>	<b>19.7%</b>	<b>22.0%</b>	<b>8.7%</b>	<b>9.3%</b>
13.	Karachi (East)	14,055	13,394	4.9%	19.1%	20.6%	8.4%	8.7%
14.	Karachi (West)	443	889	-50.2%	0.6%	1.4%	0.3%	0.6%
15.	Peshawar	4,365	3,561	22.6%	5.9%	5.5%	2.6%	2.3%
16.	Rawalpindi	24,994	19,374	29.0%	33.9%	29.8%	15%	12.6%
17.	Lahore	9,329	8,469	10.2%	12.6%	13.0%	5.6%	5.5%
18.	Gujranwala	617	697	-11.5%	0.8%	1.1%	0.4%	0.5%
19.	Faisalabad	366	-107	442.1%	0.5%	-0.2%	0.2%	-0.1%
20.	Multan	11,398	11,451	-0.5%	15.5%	17.6%	6.8%	7.5%
21.	Hyderabad	6,588	5,848	12.7%	8.9%	9.0%	4.0%	3.8%
22.	Quetta	1,627	1,435	13.4%	2.2%	2.2%	1.0%	0.9%
	<b>TOTAL (A + B)</b>	<b>166,561</b>	<b>153,565</b>	<b>8.5%</b>			<b>100.0%</b>	<b>100.0%</b>

### **APPRAISEMENT COLLECTORATE, KARACHI**

36. Sales tax collection of Rs.34,579 million collected in 2001-02 as against Rs. 29,808 million in 2000-01 by the Appraisal Collectorate is the highest in the country, showing an increase of 16% over last year. Its share is 20.8% in the total collection and 37.3% in the Sales tax on imports during 2001-02.

### **PREVENTIVE COLLECTORATE, KARACHI**

37. Preventive Collectorate has collected Rs.25,446 million in 2001-02 which is up by 2.8% as compared to Rs. 24,757 million collected in 2000-01. Its share in total collection as well as in Sales tax on imports also decreased from 16.1% in 2000-01 to 15.3% in 2001-02 and from 28% in 2000-01 to 27.4% in 2001-02, respectively.

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

38. Collectorate of Port Qasim collected Rs. 17,878 million in 2001-02 as compared to Rs. 18,662 million in 2000-01 i.e. a decrease of 4.2%. The share of Sales tax from Port Qasim Collectorate in total collection decreased from 12.2% in 2000-01 to 10.7% in 2001-02. Similarly, its share in Sales tax on imports also decreased from 21.1% in 2000-01 to 19.3% in 2001-02.

### **EXPORTS COLLECTORATE, KARACHI**

39. The Collectorate collected Rs.10 million during 2001-02 as compared to the collection of Rs.4 million during 2000-01.

### **CUSTOMS COLLECTORATE, LAHORE**

40. Customs Collectorate, Lahore has collected Rs.7,929 million in 2001-02 as compared to Rs. 8,442 million in 2000-01 or down by 6.1%. The share of the Collectorate in Sales tax on Imports decreased from 9.5% in 2000-01 to 8.5% in 2001-02. Its share in total collection decreased from 5.5% in 2000-01 to 4.8% in 2001-02.

### **PESHAWAR**

41. An increase of 6.3% recorded in the collection of Rs.1,746 million during 2001-02 as compared to preceding year. It's share in Sales tax on Import has remained at 1.9% in 2000-01 and 2001-02.

## **RAWALPINDI**

42. Rawalpindi Collectorate collected Rs. 1,250 million during 2001-02 depicting an increase of 7.7% as compared to corresponding period last year. It shared only 1.3% of the Sales tax on Imports during 2000-01, and 2001-02.

## **SAMBRIAL/SIALKOT COLLECTORATE**

43. Sambrial Collectorate has collected Rs.379 million in 2001-02 as compared to Rs.383 million in 2000-01 or down 1.1%. The share of the Collectorate in Sales tax on Imports has remained at 0.4% in 2000-01 and 2001-02. Similarly, its share in the total Sales tax remained at 0.2% during 2001-02

## **FAISALABAD COLLECTORATE**

44. Faisalabad Collectorate has collected Rs.422 million during 2001-02 showing an increase of 3.9%. It shared 0.3% of the total collection of Sales tax during 2000-01 and 0.2% in 2001-02. Its share in Sales Tax on imports remained at 0.5% during 2000-01 and 2001-02.

## **COMPOSITE COLLECTORATE**

45. The three composite Collectorates have yielded Rs.3140 million in 2001-02 as compared to Rs.3,288 million in 2000-01, showing a decline of 4.5%. Their share in Sales tax collection on imports has decreased from 3.7% in 2000-01 to 3.4% in 2001-02. In total Sales tax collection their share has gone down from 2.1% in 2000-01 to 1.9% in 2001-02.

## **COLLECTION OF SALES TAX ON DOMESTIC GOODS AND SERVICES**

46. At present, ten Sales tax Collectorates are engaged in collection from 144,537 registered units. A brief description of Collectorate-wise collection of Sales Tax on domestic goods and services is given below.

### **KARACHI (EAST)**

47. Collection from Karachi (East) in 2001-02 is Rs. 14,055 million as compared to Rs. 13,394 million in 2000-01, showing an increase of 4.9%. This Collectorate has 8.4% share in the total collection of Sales tax and 19.1% in the collection from Sales tax on domestic goods and services during 2001-02.

## **KARACHI (WEST)**

48. Collection from Karachi (West) in 2001-02 is Rs.443 million against Rs.889 million in 2000-01. It has 0.6% share in the collection of Sales tax on domestic goods and services during 2001-02.

## **PESHAWAR**

49. In 2001-02, Rs. 4,365 million has been collected as against Rs. 3,561 million in 2000-01, showing an increase of 22.6%. The Collectorate's share in total collection is 2.6% and 5.9% in Sales tax on domestic goods and services in 2001-02.

## **RAWALPINDI**

50. In 2001-02, Rawalpindi Collectorate has collected Rs. 24,994 million as against Rs.19,374 million in 2000-01 showing 29% growth. The Collectorate has 15% share in total collection and 33.9% in Sales tax collection from domestic goods and services during 2001-02.

## **LAHORE**

51. Lahore Collectorate has collected Rs. 9,329 million in 2001-02 as compared to Rs. 8,469 million in 2000-01, showing a growth of 10.2%. Its share in total collection and Sales tax on domestic goods and services is 5.6% and 12.6% respectively during 2001-02.

## **GUJRANWALA**

52. In 2001-02, Gujranwala Collectorate collected Rs. 617 million which is 11.5% less as compared to last year's collection of Rs. 697 million. Its share in total collection is 0.4% and 0.8% in Sales tax on domestic goods and services during 2001-02.

## **FAISALABAD**

53. The collection of Faisalabad Collectorate has increased sharply from Rs.(-107) million in 2000-01 to Rs.366 million in 2001-02. It shared 0.2% of Sales tax total collection and 0.5% of Sales tax on domestic goods and services during 2001-02.

## **MULTAN**

54. Multan Collectorate has collected Rs. 11,398 million in 2001-02, as against Rs.11451 million in the preceding year. Its share in total collection is 6.8% and in Sales tax on domestic goods and services at 15.5%.

## **HYDERABAD**

55. Hyderabad Collectorate has yielded Rs. 6,588 million in 2001-02 as compared to Rs. 5,848 million in 2000-01, showing an increase of 12.7%. Its share in total collection and in Sales tax on domestic goods and services is 4% and 8.9% respectively, during 2001-02

## **QUETTA (HUB)**

56. Collection of Sales tax from Quetta (Hub) Collectorate has increased from Rs. 1,435 million in 2000-01 to Rs. 1,627 million in 2001-02 or by 13.4%. The share of Quetta Collectorate in total Sales tax collection and Sales tax on domestic goods and services is 1.0% and 2.2% respectively in 2001-02.

# **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 25% 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 gradually.

### CUSTOMS ADMINISTRATION

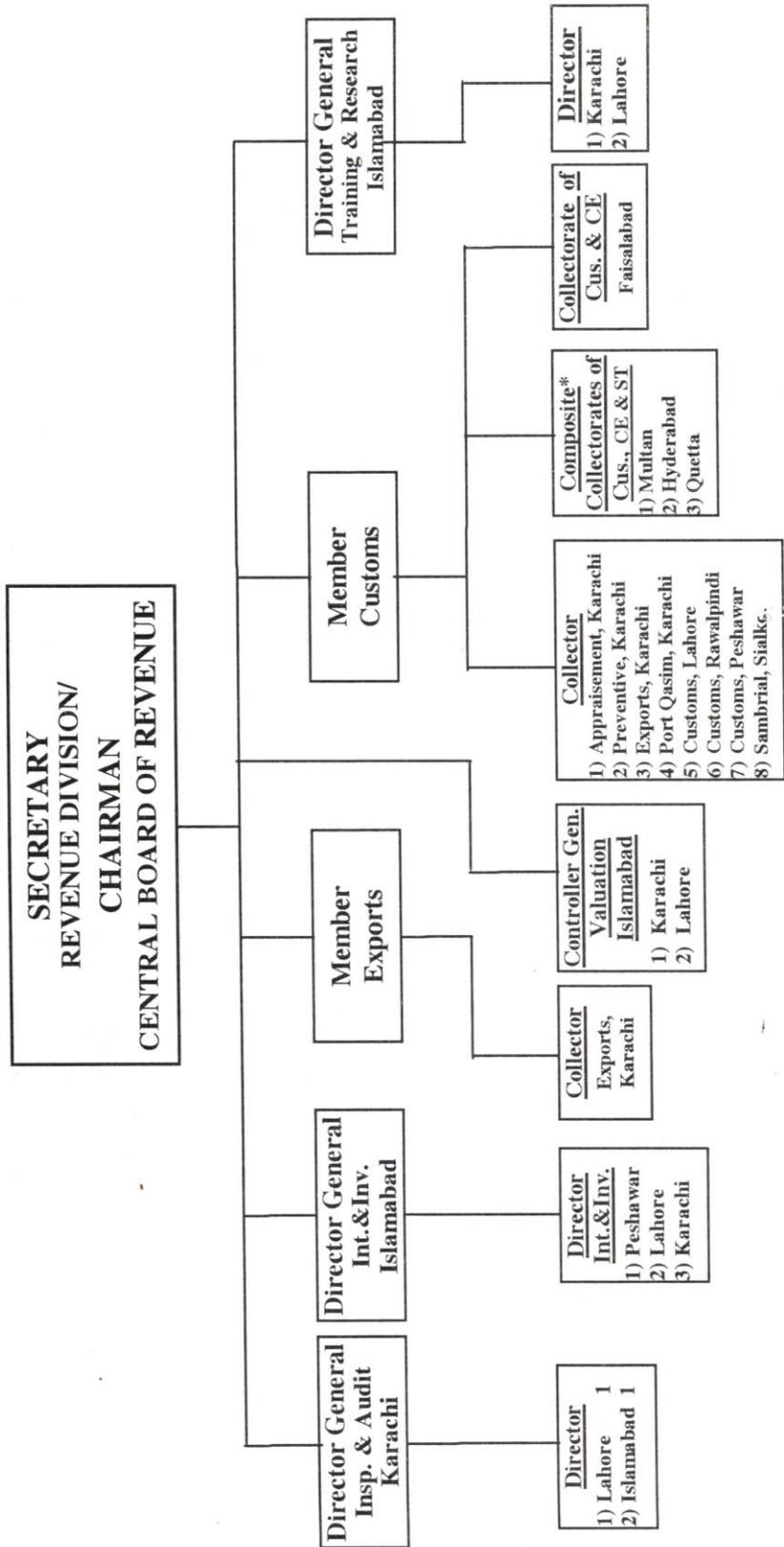
2. The Member(Customs), Central Board of Revenue, is responsible for administering the collection of Customs duties. The Customs duties are collected by the eight Collectorates of Customs, out of which four are located at Karachi and the remaining four at Lahore, Peshawar, Rawalpindi and Sambrial. The 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 Excise duties, Sales tax on imports, and Sales tax on domestic supplies.

#### Customs Collectorates

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

**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).

## 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 55.7% of total Sales tax collection during the year 2001-02. The Customs Collectorates since 1994-95 are also collecting central excise duties on a number of items at the import stage.

### GROWTH OF CUSTOMS RECEIPTS

4. Table 7.1 shows that collection from Customs duties decreased from Rs. 74,496 million in 1997-98 to Rs. 47,818 million in 2001-02 showing a decline of 35.8% during the last five years.

TABLE 7.1

### COLLECTION OF CUSTOMS DUTIES

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1997-98	74,496	-13.5%
1998-99	65,292	-12.4%
1999-00	61,659	-5.6%
2000-01	65,047	+5.5%
2001-02	47,818	-26.5%

5. The decline in Customs revenue collection from 1997-98 to 2001-02, is due to the lowering of Tariff Rates, as part of the Structural Reform Program. The Customs receipts declined by 13.5% in 1997-98, 12.4% in 1998-99 and 5.6% in 1999-00 respectively, as compared to the preceding years. However, in 2000-01, collection has recorded 5.5% increase against the corresponding period of last year. The collection once again

decreased by 26.5% in 2001-02 as compared to corresponding period 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 1999-00 and down to 30% in 2000-01.

**TABLE 7.2**

#### **ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES**

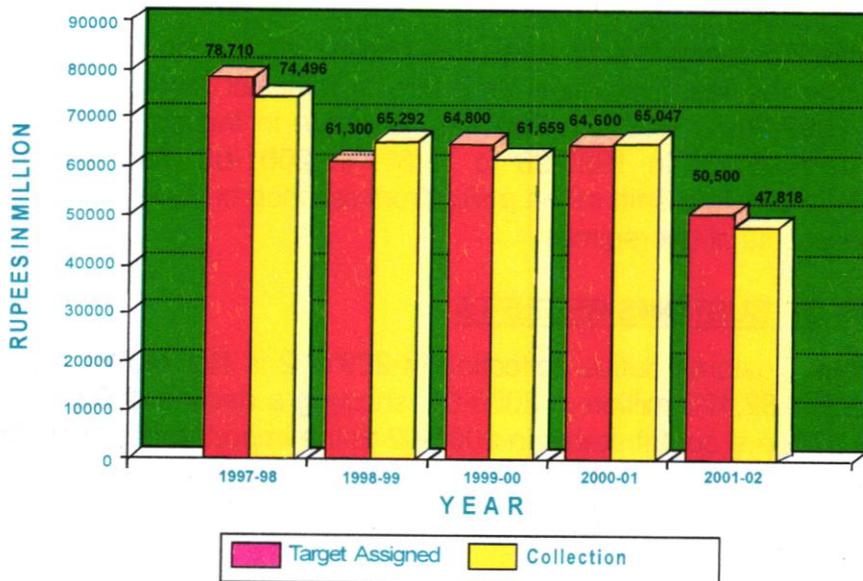
(Rs. in million)

YEAR	REVISED TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1997-98	78,710	74,496	94.6%
1998-99	61,300	65,292	106.5%
1999-00	64,800	61,659	95.2%
2000-01	64,600	65,047	100.7%
2001-02	50,500	47,818	94.7%

8. Table 7.2 and Figure 7.2 show that in 1998-99 and 2000-01, the assigned targets were exceeded by 6.5% and 0.7% respectively. In 1997-98, 94.6% of the assigned target was achieved, mainly due to being the first year of reduction in rate of duty by 30.8%. In 1999-00, the target was achieved to the extent of 95.2%. In 2001-02, the target was achieved by 94.7%.

**FIGURE: 7.2**

**CUSTOMS DUTIES COLLECTION  
VIZ-A-VIZ TARGETS**



## 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
1997-98	39.1%	25.4%
1998-99	33.0%	21.2%
1999-00	26.3%	17.8%
2000-01	24.3%	16.6%
2001-02	18.3%	11.8%

9. Table 7.3 shows that as a result of decline in collection of Customs Duties during the last five years, its share in total tax receipts fell from 25.4% in 1997-98 to 11.8% in 2001-02. Its share in Indirect Taxes also declined from 39.1% in 1997-98 to 18.3% in 2001-02. 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. Gross Customs duties collection in 2001-02 is Rs. 74,621 million, as against Rs. 82,473 million in 2000-01, showing a decline of 9.5%. Out of this, 99.97% are contributable in 2001-02 to the import duties, including receipts from Ware house surcharge, 0.25% export development surcharge and miscellaneous receipts. An amount of Rs. 21 million in 2001-02 is from Export Duties.

11. Table 7.4 shows that in 2001-02, thirty-seven revenue spinners of the Customs duties yielded 70.2% 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 )	2000-01		2001-02		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
	<b>Import Duties</b>					
1.	Meat, fish and other preparations (2,3,16)	28	0.0%	18	-	-35.7%
2.	Milk butter cheese and honey (4)	129	0.2%	95	0.1%	-26.4%
3.	Fruit, nuts and vegetables (7,8)	987	1.3%	911	1.2%	-7.7%
4.	Coffee, tea and spices (9)	3,340	4.3%	3,198	4.5%	-4.3%
5.	Oil seeds and miscellaneous fruits (12)	496	0.6%	598	0.9%	20.1%
6.	Animal and vegetable fats and oil (15)	10,807	13.9%	9,738	13.7%	-9.9%
7.	Sugar and confectionery (17)	1,517	1.9%	225	0.3%	-85.2%
8.	Edible preparations or cereals and vegetables (18 to 21)	484	0.6%	517	0.7%	6.8%
9.	Beverages, spirits and vinegar (22)	29	0.0%	26	0%	-10.3%
10.	Tobacco (24)	251	0.3%	267	0.4%	6.4%
11.	Mineral fuel oils and products thereof (27)	872	1.1%	647	0.9%	-25.8%
12.	Chemicals and chemical products (28,29,38)	5,648	7.2%	4,578	6.5%	-18.9%
13.	Pharmaceutical products (30)	498	0.6%	564	0.8%	-13.3%
14.	Dyes, colours, paints and varnishes (32)	1,672	2.1%	1,540	2.2%	-7.9%
15.	Perfumery soap and toilet preparations (33,34)	1,093	1.4%	1,225	1.7%	12.1%
16.	Matches and other explosives (36)	5	-	4	-	-20.0
17.	Photographic and cinematographic goods (37,90)	940	1.2%	637	0.9%	-32.2%
18.	Rubber and articles thereof(40)	1,346	1.7%	1,240	1.8%	-7.9%
19.	Leather articles and footwear (42,64)	95	0.1%	125	0.2%	31.6%
20.	Wood, paper and stationery (47, 48)	1,969	2.5%	1,927	2.7%	-2.1%
21.	Silk yarn and fabrics (50)	40	0.1%	22	-	-45.0%
22.	Yarn and fabrics of man made fibre (54,55)	1,677	2.2%	1,768	2.5%	5.4%
23.	Fabrics of wool, flax, ramie-metal, vegetable (52,53,57)	230	0.3%	270	0.4%	17.4%
24.	Textile articles including knitted and crocheted goods	272	0.3%	258	0.4%	-5.1%
25.	Glass and earthenware (69,70)	812	1.0%	822	1.2%	1.2%
26.	Precious metal, stones, pearls and imitation jewellery (71)	50	0.1%	46	0.1%	-8.0%
27.	Metal other than gold, silver iron and steel (74,81)	858	1.1%	754	1.1%	-12.1%
28.	Iron and steel and manufacturers thereof (73)	4,047	5.2%	3,753	5.3%	-7.3%
29.	Cutlery tools articles of base metals (82,83)	349	0.4%	350	0.5%	0.3%
30.	Machinery and mechanical appliances (84)	3,979	5.1%	4,009	5.7%	0.8%
31.	Electric machinery and equipment (85)	3,256	4.2%	2,823	4.0%	-13.3%
32.	Railway and tramway plant and rolling stock (86)	252	0.3%	89	0.1%	64.7%
33.	Motor and other vehicles (87)	5,092	6.5%	5,828	8.2%	15.2%
34.	Ships, boats and aircrafts (88,89)	700	0.9%	688	1.0%	-1.7%
35.	Clocks, watches and part thereof (91)	41	0.1%	61	0.1%	-48.8%

TABLE - 7.4

**ANALYSIS OF REVENUE SPINNERS OF IMPORT DUTIES**

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	2000-01		2001-02		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
36.	Arms and ammunitions (93)	19	0.0%	26	-	36.8%
37.	Toys, games and sports goods (97)	34	0.0%	116	0.2%	241.2%
	<b>Total (1 to 37)</b>	<b>53,914</b>	<b>69.0%</b>	<b>49,763</b>	<b>70.2%</b>	<b>-7.7%</b>
38.	All other articles	24,192	31.0%	21,161	29.8%	12.5%
39.	Total Imports duties	78,106	100%	70,924	100%	-9.2%
40.	Warehouse Surcharge	658		859		30.5%
41.	Miscellaneous	2,389		1,454		-39.2%
42.	Export duty	18		21		16.7%
43.	0.25% Export Development Surcharge	1,302		1,364		4.7%
	<b>GROSS COLLECTION</b>	<b>82,473</b>		<b>74,622</b>		<b>-9.5%</b>
	<b>Refunds and Rebates</b>	<b>17,426</b>		<b>26,804</b>		<b>53.8%</b>
	<b>NET COLLECTION</b>	<b>65,047</b>		<b>47,818</b>		<b>-26.5%</b>

**IMPORT DUTIES**

12. Import duties are levied at the rates prescribed in the Pakistan Customs Tariff. Table 7.5 gives the break-up of the gross and net Import duties and Refunds/ Rebates issued during 1997-98 to 2001-02. Net Import Duties are calculated after deduction of duty drawbacks and refunds from the gross amount.

TABLE 7.5

**COLLECTION FROM IMPORT DUTIES**

(Rs. in million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
1	2	3	4	5	6
1) Import duty	85,040	79,476	77,339	78,106	70,924
2) Warehouse Surcharge	-	-	-	658	859
3) Iqra Surcharge	8	19	2	-	-
4) F.R. Surcharge/PMR	4	1	2	-	-
5) Miscellaneous Receipt	2,238	2,318	2,961	2,389	1,454
6) 2% Service charges	84	14	-	-	-
<b>Gross Collection</b>	<b>87,374</b>	<b>81,828</b>	<b>80,304</b>	<b>81,153</b>	<b>73,237</b>
Refunds/Rebates	12,909	16,644	18,657	17,426	26,804
<b>Net Collection</b>	<b>74,465</b>	<b>65,184</b>	<b>61,647</b>	<b>63,727</b>	<b>46,433</b>

13. Gross collection of import duties decreased from Rs. 87,374 million in 1997-98 to Rs. 73,237 million in 2001-02, a decline of 16.2% during the period. In the same period, net import duties also decreased from Rs. 74,465 million in 1997-98 to Rs. 46,433 million in 2001-02 i.e. by 37.6%.

### **REFUNDS & DUTY DRAWBACK**

14. In order to arrive at net collection from Customs duties, refunds and rebates are subtracted from the gross collection. Payments of higher refunds and duty drawbacks affected the net collection of Customs duties as is evident from Table 7.6, which gives the break-up of these two.

TABLE – 7.6

### **REFUNDS AND DUTY DRAWBACK**

(Rs.in million)

YEAR	REFUNDS	DUTY DRAWBACK	TOTAL
1	2	3	4
1997-98	1,165	11,744	12,909
1998-99	1,187	15,457	16,644
1999-00	527	18,130	18,657
2000-01	978	16,448	17,426
2001-02	624	26,180	26,804

15. 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 2001-02, an amount of Rs. 624 million has been refunded.

16. 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.

17. In 2001-02, an amount of Rs. 26,180 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 2000-01 & 2001-02 is given in Table 7.7.

TABLE - 7.7

**COLLECTORATE-WISE DUTY DRAWBACK AND REFUNDS**

(Rs. in million)

COLLECTORATES	2000-01				2001-02				% 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
<b>Cus. Coll. (1 to 9)</b>	<b>16,251</b>	<b>957</b>	<b>17,208</b>	<b>98.7%</b>	<b>25,901</b>	<b>590</b>	<b>26,491</b>	<b>98.8%</b>	<b>59.4%</b>	<b>-38.4%</b>	<b>54.0%</b>
1. App.	-	753	753	4.3%	-	433	433	1.6%	-	-42.5%	-42.5%
2. Prev.	-	4	4	-	-	44	44	0.2%	-	1000%	1000%
3. Exports	10,064	4	10,068	57.8%	16,181	3	16,184	60.4%	60.8%	-25.0%	60.8%
4. Port Qasim	-	84	84	0.5%	-	2	2	-	-	-97.6%	-97.6%
5. Lahore	1,608	41	1,649	9.5%	2,867	48	2,915	10.9%	78.3%	17.1%	76.8%
6. Rawalpindi	76	52	128	0.7%	228	9	237	0.9%	200.0%	-82.7%	85.2%
7. Peshawar	272	11	283	1.6%	465	37	502	1.8%	71.0%	236.4%	77.4%
8. Sambrial	2,206	3	2,209	12.7%	3,454	5	3,459	12.9%	56.6%	66.7%	56.6%
9. Faisalabad (Cus&CE)	2,025	5	2,030	11.6%	2,706	9	2,715	10.1%	33.6%	80.0%	33.7%
<b>Composite Collectorates (10 to 12)</b>	<b>197</b>	<b>21</b>	<b>218</b>	<b>1.3%</b>	<b>279</b>	<b>34</b>	<b>313</b>	<b>1.2%</b>	<b>41.6%</b>	<b>61.9%</b>	<b>43.6%</b>
10. Hyderabad	76	3	79	0.5%	95	5	100	0.4%	25.0%	66.7%	26.6%
11. Quetta	5	16	21	0.1%	4	20	24	0.1	-20.0%	25.0%	14.3%
12. Multan	116	2	118	0.7%	180	9	189	0.7%	55.2%	350.0%	60.2%
<b>Total</b>	<b>16,448</b>	<b>978</b>	<b>17,426</b>	<b>100%</b>	<b>26,180</b>	<b>624</b>	<b>26,804</b>	<b>100.0%</b>	<b>59.2%</b>	<b>-36.2%</b>	<b>53.8%</b>

18. In 2001-02 refunds of Rs. 624 million are 2.3% whereas rebates of Rs. 26,180 million account for the rest. Moreover, this amount of rebates shows an increase of 59.2% over Rs. 16,448 million paid in 2000-01.

19. 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 2001-02, this Collectorate has paid export rebates of Rs. 16,181 million as compared to Rs. 10,064 million in 2000-01, i.e. an increase of 60.8%. Its share in total rebate payment increased from 61.2% in 2000-01 to 61.8% in 2001-02. The payment of rebate of Rs. 2,867 million in 2001-02 by the Customs Collectorate, Lahore has however, increased from Rs. 1,608 million paid in 2000-01. The Faisalabad Collectorate paid Rs. 2,706 million rebates during 2001-02 against Rs.2,025 million in 2000-01. Sambrial Collectorate paid Rs. 3,454 million during 2001-02 as against Rs.2,206 million during 2000-01.

## **PERFORMANCE OF THE COLLECTORATES**

20. 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 Appraisal Collectorate, Karachi is 76.6% in 2001-02 but on the other hand, the Sambrial Collectorate has a negative share of 6.1% as a result of excessive payment of rebates paid as compared to its collection in 2001-02. It would, therefore, be appropriate to analyse the performance of the Customs Collectorates at Karachi and Lahore and the upcountry Collectorates separately. Table 7.8 gives the collection figures of all the Collectorates in 2000-01 and 2001-02 respectively.

TABLE - 7.8

**PERFORMANCE OF THE COLLECTORATES**

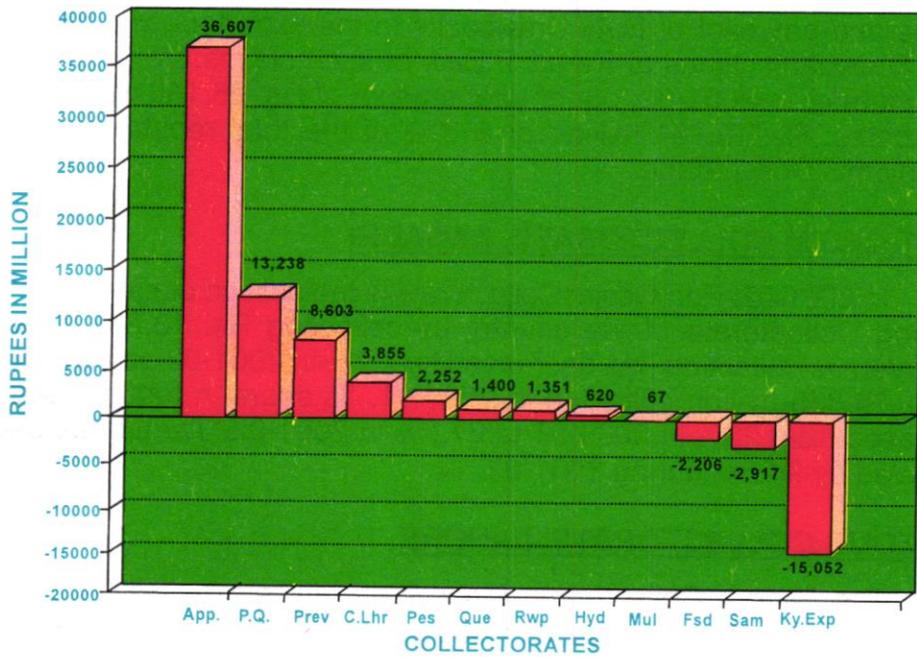
(Rs. in Million)

COLLECTORATES	2000-01		2001-02		% INC. /DEC. (4-2)	REVISED TARGET 2001-02	% ACH.OF TARGET
	COLLEC TION	%SHARE IN TOTAL	COLLEC TION	%SHARE IN TOTAL			
1	2	3	4	5	6	7	8
<b>Customs Collectorates</b>							
<b>Sub-Total (1 to 9)</b>	<b>62,996</b>	<b>96.9%</b>	<b>45,731</b>	<b>95.6%</b>	<b>-27.4%</b>	<b>48,435</b>	<b>94.4%</b>
1) Appraisalment, Kyc	39,363	60.5%	36,607	76.6%	-7.0%	36,933	99.1%
2) Preventive, Kyc	9,362	14.4%	8,603	18.0%	-8.1%	9,223	93.3%
3) Exports, Kyc	-9,027	-13.9%	-15,052	-31.5%	-66.7%	-15,083	99.8%
4) Port Qasim	14,335	22.0%	13,238	27.7%	-7.7%	13,992	94.6%
<b>Sub Total C.H.Kyc(1to4)</b>	<b>54,033</b>	<b>83.1%</b>	<b>43,396</b>	<b>90.8%</b>	<b>-19.7%</b>	<b>45,065</b>	<b>96.3%</b>
5) Lahore	7,232	11.1%	3,855	8.0%	-46.7%	4,554	84.7%
6) Rawalpindi	2,393	3.7%	1,351	2.8%	-43.5%	1,362	99.2%
7) Peshawar	2,629	4.0%	2,252	4.7%	-14.3%	2,559	88.0%
8) Sambrial	-1,767	-2.7%	-2,917	-6.1%	-65.1%	-2,917	100.0%
9) Faisalabad (Cus.&CE)	-1,524	-2.3%	-2,206	-4.6%	-44.8%	-2,188	100.8%
<b>Composite</b>	<b>2,051</b>	<b>3.2%</b>	<b>2,087</b>	<b>4.4%</b>	<b>1.7%</b>	<b>2,065</b>	<b>101.0%</b>
<b>Collectorates</b>							
10) Hyderabad	415	0.6%	620	1.3%	49.4%	323	191.6%
11) Quetta	1,474	2.3%	1,400	2.9%	-5.0%	1,664	84.1%
12) Multan	162	0.3%	67	0.2%	-58.6%	78	85.9%
<b>Total</b>	<b>65,047</b>	<b>100%</b>	<b>47,818</b>	<b>100.0%</b>	<b>-26.5%</b>	<b>50,500</b>	<b>94.7%</b>

21. Custom House, Karachi consists of four Collectorates, namely, Appraisalment, Preventive, Exports and Port Qasim. These Collectorates have collected Rs. 43,396 million in 2001-02 as against Rs. 54,033 million in 2000-01 i.e. a decline of 19.7%. Their share in total collection has increased from 83.1% in 2000-01 to 90.8% in 2001-02. The collection of five Customs Collectorates (i.e. four mentioned above plus Lahore) has decreased from Rs. 61,265 million in 2000-01 to Rs. 47,251 million in 2001-02 which is 98.8% of the total collection of Customs duty in 2001-02.

**FIGURE - 7.3**

**COLLECTORATE-WISE COLLECTION OF  
CUSTOMS DUTIES - 2001-02**



### **APPRAISEMENT COLLECTORATE, KARACHI**

22. The collection of Rs. 39,363 million yielded by the Appraisal Collectorate in 2000-01 decreased to Rs. 36,607 million in 2001-02 i.e. by 7%. However, its share in total collection increased from 60.5% in 2000-01 to 76.6% in 2001-02. The Collectorate achieved the target by 99.1% during 2001-02.

### **PREVENTIVE COLLECTORATE, KARACHI**

23. Collection of this Collectorate decreased from Rs. 9,362 million in 2000-01 to Rs. 8,603 million in 2001-02 or by 8.1%. Its share in total collection, however, increased from 14.4% in 2000-01 to 18% in 2001-02. Target achieved to the extent of 93.3% during 2001-02.

### **EXPORTS COLLECTORATE, KARACHI**

24. 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 2001-02, out of total amount of Rs. 26,180 million paid as rebates, Rs. 16,181 million or 61.8% of the total rebate has been paid by this Collectorate.

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

25. In 2001-02, Port Qasim Collectorate is the second biggest revenue yielding Collectorate of the country by collecting Rs. 13,238 million. However, its collection has decreased by 7.7% in 2001-02 as compared to Rs. 14,335 million collected in 2000-01. Its share in total collection increased from 22% in 2000-01 to 27.7% in 2001-02. Target has been achieved by 94.6% during 2001-02.

### **CUSTOMS COLLECTORATE, LAHORE**

26. The Lahore Collectorate, stood fourth in terms of collection of Customs duties. Its net collection decreased from Rs. 7,232 million in 2000-01 to Rs. 3,855 million in 2001-02. Its share in total collection of Customs duties also decreased from 11.1% in 2000-01 to 8.0% in 2001-02. The Lahore Collectorate achieved the target by 84.7%.

### **QUETTA COLLECTORATE**

27. Collection of Quetta Collectorate decreased from Rs. 1,474 million in 2000-01 to Rs. 1,400 million in 2001-02 or down by 5.0%. However, its percentage share in total customs collection increased from 2.3% in 2000-01 to 2.9% in 2001-02. The Quetta Collectorate achieved the target to the extent of 84.1% during 2001-02.

### **PESHAWAR COLLECTORATE**

28. Collection made by Peshawar Collectorate, decreased from Rs. 2,629 million in 2000-01 to Rs. 2,252 million in 2001-02 showing a decline of 14.3%. However, its share in total Customs collection increased from 4% in 2000-01 to 4.7% in 2001-02. It achieved 88% of the assigned target during 2001-02.

### **RAWALPINDI COLLECTORATE**

29. The collection made by Rawalpindi Collectorate, decreased sharply from Rs. 2,393 million in 2000-01 to Rs.1,351 million in 2001-02 i.e. by 43.5%. Its share in total collection also decreased from 3.7% to 2.8% during this period. Target achieved by 99.2% during 2001-02.

### **MULTAN COLLECTORATE**

30. The Collectorate collected only Rs. 67 million in 2001-02 as compared to Rs. 162 million in 2000-01 or down by 58.6%. Only 85.9% of the target achieved during 2001-02.

### **HYDERABAD COLLECTORATE**

31. Hyderabad Collectorate collected Rs. 620 million in 2001-02 as compared to the collection of Rs. 415 million in 2000-01 i.e. an increase of 49.4%. Its share in total collection also increased from 0.6% in 2000-01 to 1.3% in 2001-02. The Collectorate surpassed the assigned target by 91.6%.

### **FAISALABAD COLLECTORATE**

32. Faisalabad Collectorate, collected in negative during 2000-01 and 2001-02. This is due to heavy duty drawbacks of Rs. 2,025 million and Rs. 2,706 million during 2000-01 and 2001-02 respectively.

### **SAMBRIAL COLLECTORATE**

33. The heavy refunds / rebates of Rs. 3,459 million paid during 2001-02 have resulted in negative collection like pervious year. The Sambrial Collectorate achieved the target successfully during 2001-02.

# **SURVEY AND REGISTRATION**

SURVEY AND REGISTRATION

## CHAPTER 8

# SURVEY AND REGISTRATION

### INTRODUCTION

Pakistan has abundant natural and human resources. It has mineral resources, fertile land and enough manpower to gainfully exploit these resources. The economy has grown over the years but unfortunately it has grown more in the undocumented sectors resulting in inadequate revenue receipts. For lack of tax culture, and low level of education coupled with odd apprehensions about taxation system of the country, people generally prefer to remain outside the tax net thereby evading the due tax payments. On the other hand, there is an increasing demand for social services like education, health, civil amenities etc. Certainly, the Government needs fund to meet such social obligations.

2. In order to expand the tax base for increasing tax revenue, the Government, in early 2000 decided to conduct Tax Survey on nation wide basis. The principal objective of the survey was to document the national economy, bring non-compliant businesses and sectors under tax net, eliminate the baseless fears of the public about the national taxation systems and last but not the least, to generate additional revenues for the development of the country. It was a business as well as property survey aimed at identifying non-reporting and under-reporting of sales and income. The survey was also aimed to bring transparency, fairness and equity in the administration of taxes. It was also hoped that with the increase in tax receipts through survey the country would be able to eventually get rid of huge debt burden and will prosper by achieving the socio-economic 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 of 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,2002 the position regarding distribution and retrieval of survey forms remained as under:-

#### **Phase - I**

	<b>Distributed</b>	<b>Retrieved</b>	<b>%age of Retrieval</b>
a) Business	402,527	359,035	89.19%
b) Residential	371,255	329,052	88.63%
Total	773,782	688,087	88.92%

#### **Phase - II**

	<b>Distributed</b>	<b>Retrieved</b>	<b>%age of Retrieval</b>
a) Business	369,938	308352	83.35%
b) Residential	698,954	603697	86.37%
Total	1,068,892	912018	85.32%

6. Third visit started in January, 2001 to verify the turnover and sales declared in the commercial survey forms collected/retrieved during Phase-I with the following results.

Number of visits conducted	%age increase in Turnover
152,304	52.62%

7. The survey efforts yielded the following results upto 30.06.2002.

- i) New Taxpayers registered on Income Tax Side: 249,933
- ii) New Businesses enrolled / registered on Sales Tax side: 36,217
- iii) Percentage increase in tax payment during 2001-02 alongwith returns u/s 54 over last year. (This indicates better declarations of returned income): 82%

8. 1.288 million tax profiles have been prepared based on information and data collected through survey and from other government/non-government organizations like Electricity, Sui Gas, Telephone, Clubs, Air Companies etc. 1.07 million 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 from the above organizational sources.

**PROMOTION OF INFORMATION  
TECHNOLOGY IN CBR**

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](http://www.pral.com.pk)). The main objectives of this Company are to automate Federal Taxes, cater to the needs of tax professionals by proper analysis of the system, its design and development, preparation of technical documentation, software quality assurance and devising standards and procedures for implementing automated systems. It is also entrusted with the job of providing field support services relating to installation, configuration and maintenance of applications, network planning and conducting on-the-job training of its clients.

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 is 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 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 performs 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 Collectorates.

## **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](http://www.cbr.gov.pk))**

12. CBR has created its own website on Internet ([www.cbr.gov.pk](http://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 Departments.
- iii) Tax Calendar.
- iv) Direct Taxes Tariff.
- v) Sales Tax Act.
- vi) Customs Tariff.
- vii) Income Tax / Wealth Tax Returns Forms.
- viii) Finance Act.
- ix) Customs Valuation Information.
- x) SROs / Circulars / Notifications.

## 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 hundreds 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 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

**REFORM OF TAX ADMINISTRATION  
AND RESTRUCTURING OF CBR**

## CHAPTER-10

# **REFORM OF TAX ADMINISTRATION AND RESTRUCTURING OF CBR**

### **INTRODUCTION**

The general public perceives the tax administration as inefficient, vexatious and corrupt. The political and financial leaders complain of static tax base, inelastic revenues, arbitrariness of policies & procedures, lack of measurable performance indicators, excessive administrative tiers and absence of connectivity of information. Tax Collectors also complain of low salary, lack of resources and political will.

2. In order to reform these weaknesses and to create a model and efficient client responsive tax administration, government in June 2000, appointed a Task Force on Reform of Tax Administration. This Task Force presented its report to the government in May 2001. Consequently IMF also carried out its own study and presented its findings in August 2001. These reports and various other studies recommend a tax system, which has simpler laws, procedures, promotes self-assessment, reduces physical controls and creates reliance on audit and risk assessment.

3. The recommendations of these reports were discussed by top management team of CBR in a 3-day workshop held in October 2001. In this workshop the reasons of failure of previous tax reform efforts were also identified. The overwhelming opinion was that besides other reasons, the previous efforts also failed to create ownership of the reform process within the organization. It was also considered that to develop the vision & Mission of future CBR the entire organization should be involved in the reform process.

4. Therefore, CBR started a process of consultation by holding workshops for its employees of BPS 17 & above. Accordingly 36 days long workshops were held. In these workshops Vision, Mission, Values and outline of the strategy for reform were developed.

## **VISION**

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

## **MISSION**

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

## **VALUES:**

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

5. In November 2001, Government approved broad outline of the reform strategy of CBR. The reform strategy aims at increasing effectiveness of CBR, reduce corruption opportunities and raise the buoyancy of the tax system through organizational re-structuring, self-assessment, reduction of personal contact between taxpayers and tax collectors, simplified processes, revised terms and conditions for employment of CBR officials and improved IT management.

6. The reform process of CBR is being overseen by Cabinet Committee for Federal Revenues (CCFR). The committee is headed by Minister of Finance and includes Minister for Commerce, Minister for Privatization, Deputy Chairman Planning Commission, Secretary General Finance, Secretary Establishment and Secretary Revenue Division. CBR has re-structured its headquarter. With a view to supplement the level of skills in CBR, government has appointed professional Members from private sector

for Human Resource Management (HRM), Information Management System (IMS), Audit, Taxpayers Education & Facilitation (TPE&F), and Fiscal Research & Statistics (FR&S). The CBR has prepared new recruitment policy (with greater emphasis on skills that matter CBR needs), incentive and merit based remuneration and promotion mechanism and extensive training. CBR through its reform programme is strengthening sales tax audit and enforcement activities. The following milestones in the reform project have been achieved.

i) Large Taxpayers Unit (LTU)

In its reform project CBR w.e.f from July 01, 2002 has established a pilot Large Taxpayer Unit (LTU) at Karachi. The Unit is based on functional organization encompassing all the three domestic taxes i.e., sales tax, central excise duty and income tax. It has an open-floor layout with a large reception and facilitation area for the taxpayers. The Unit has revenue target of Rs. 55 billion to be collected from around 300 Karachi-based large taxpayers.

Expected Benefits

The LTU is expected to reduce contact between taxpayers and tax collectors. The close monitoring of performance of the tax collectors is expected to improve revenue collection and check corruption. The incentive based remuneration for the employees of CBR working in LTU will help to develop a new culture within the organization.

ii) Medium Taxpayers Unit (MTU)

A model Medium Taxpayers Unit has started working in Lahore w.e.f October 01, 2002. The Unit will test the re-engineered income tax system based on functional organizational structure. The total taxpayer population of this Unit is around 10,000.

Expected Benefits

In the reform project of CBR, this Unit has a pivotal role for determining the future organizational structure of income tax. The present system of collection of income tax is circle based. In this system all functions of collection, assessment, appeal,

recovery, enforcement, survey etc. are performed by the circle staff headed by Income Tax Officer. There is a close contact between taxpayers and tax collectors. However, the re-engineered system based on functional organization is expected to overcome the deficiencies of the existing system. In due course, the new system will be replicated at different locations throughout the country under the reform project of CBR.

iii) Universal Self-Assessment System

The obsolete income tax system has been abandoned and replaced by Universal Self-Assessment System (USAS) from July 01, 2002. In the USAS all taxpayers would automatically qualify for self-assessment. The returns received will not be examined in detail at the time they are received. A certain percentage of cases would be selected later for audit based on risk assessment for various classes of taxpayers.

Expected Benefits

The USAS will help to minimize direct contact between tax officers and taxpayers. It will enhance voluntary compliance. The system has been designed to apply stiff penalties for willful evasion.

**MEASURES TO ENSURE CONTINUATION OF REFORMS:**

7. CBR has taken necessary steps to institutionalize the reform process. The basic outline of the Reform Strategy Document was developed in consultation with all stakeholders. This has helped to create ownership of the reform process within the organization. The reform project of CBR needs continuous support of the government. It requires huge investment during next 3-4 years for IT and infrastructure improvements. The reformed CBR will remain a Division of the Government of Pakistan but it will need enhanced legal power, capabilities and autonomy in order to:

- Formulate its own expenditure budget and administrative polices (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 undue intrusion from outside influence.

8. The level of commitment for reform and strong political will of the government for good governance are expected to ensure continuation of reforms.

### **IMPLEMENTATION/MONITORING MECHANISM**

9. The Cabinet Committee for Federal Revenues (CCFR) is monitoring the reform process of Central Board of Revenue. The Committee meets regularly and reviews the progress of the reform process. Besides Government of Pakistan is committed with donor agencies for the reform of tax administration. The IMF & the World Bank have provided certain timelines for the reform process. These are also required to be met. The mechanism of regular monitoring by the Cabinet Committee and donor agencies is ensuring the smooth implementation of the project.

### **POLICY DIRECTIONS FOR THE FUTURE**

10. The detailed reform strategy document of CBR with timelines will be ready by February-March 2003. This document will provide re-design of business processes, information technology architecture, human resource management, strategy to combat corruption and infrastructure development strategy. The extensive use of IT will help to minimize contact between officials and taxpayers. The reformed CBR will heavily depend on modern, effective and efficient IT function. Databases will be created for management reporting, audit selection and analysis. Eventual objective is to shift from paper based processes to electronic interactive service.

11. The medium term reform project of CBR on its completion in next 2-3 years will increase revenue on an on-going basis. There will be an effective tax system with focus to facilitate voluntary compliance and enhanced community participation.

**HUMAN RESOURCE  
MANAGEMENT IN CBR**

HUMAN RESOURCE  
MANAGEMENT IN CHINA

## **HUMAN RESOURCE MANAGEMENT IN CBR**

### **BACKGROUND**

Human Resource Management (HRM) is about managing people, the most vital of all resources of any organization. Within the human capital framework it focuses on recruitment, staffing, remuneration and incentives, training, performance management and career planning and so as to raise efficiency and productivity of the human resources and transform them into a motivated, dedicated and target-oriented work force.

2. Within this perspective, CBR is in the process of its organizational restructuring on functional lines through effective use of human resource endowment and raising the existing level of human capital. The newly established HRM wing is entrusted to serve as an advisor, developer, change agent, strategist and a facilitator with the responsibility of building CBR into an efficient and trustworthy organization that protects the interests of its stakeholders – taxpayers and the Government of Pakistan. It is working on a plan of designing a comprehensive change management program to prepare the CBR employees to successfully execute the reform process that entails improvement in revenue collection and the image of the organization.

### **HRM STRATEGY ELEMENTS**

3. To achieve these straightforward yet challenging objectives, HRM is working on a strategy of setting up of a sophisticated HRM system, which will essentially be reviewing, improving and implementing the following core concerns:

- i) Ongoing evaluation of staffing needs based on the new process reengineering initiatives and use of automation in the tax collection process;
- ii) Streamlining the induction process to ensure that people with required skills and competencies needed for the specific responsibilities are hired purely on merit basis;

- iii) Building technical skills through ambitious training programs including Masters in Tax Administration, in coordination with leading national and/or international academic institutions. Qualifying in this program will be considered as a prerequisite for induction at officer level positions;
- iv) Introduction of Performance Management System for unbiased evaluation of the work force that would include such performance indicators as efficiency, promptness, strategic planning and execution of work, and leadership competencies etc., to facilitate CBR to distinguish between top, middle and poor performers;
- v) Introduction of new promotion criteria, which, in addition to seniority, will also take into consideration the track record of performance, leadership skills and matching of specific competencies needed for the new senior position. The system would ensure placement of right people at right jobs;
- vi) Review and implementation of new compensation strategy, which will strive to compensate the CBR employees in line with the market as specialists in tax administration; and
- vii) Based on the development of core competencies for various revenue and support functions, HRM would undertake skills gap analysis to serve as base for evolving training and development strategies.

4. In addition to the core human resources elements of the strategy stated above, HRM will also take ownership of designing of a comprehensive anti-corruption strategy and provide a new code of conduct. It will also design integrity-training modules.

### **HRM INITIATIVES AT CBR**

5. Pursuing the recommendations of several committees, task forces and strategy sessions on reform and restructuring of the CBR, the HRM team initiated formulation of a new recruitment, compensation, promotion and work force planning process for CBR employees in consultation with the field formations of Income Tax, Customs, Sales Tax and Central Excise.

6. The task forces, consisting of cross sectional representatives from field formations of all services made their recommendations, which have been evaluated and incorporated, in the proposed new recruitment, compensation/ promotion policies. The details of these initiatives are offered in the following.

### **RECRUITMENT POLICY**

7. The recruitment policy has been designed to adopt a transparent and effective recruitment process for induction of employees in CBR at all levels where the incumbents match the core competencies of various specialist and general assignment positions. The recruitment process for different categories of employees will be as under:

- The present system of direct recruitment for Grade-17 officers through the Federal Public Service Commission (FPSC) based on all Pakistan open competitive examination in accordance with the FPSC Rules 1978 will continue. However, in order to build consistency in the level of professionalism and specific technical skills for various assignments among officers to be inducted in CBR services, a pre-induction training program has been envisaged. This program will be conducted in association with recognized business/ law school/university leading to a degree of Masters in Tax Administration. The proposed degree program, which is likely to run between 18 to 24 months, will cover subjects on Business, Commerce, Economics, Accounting, Mathematics, Computer Science and specialized training on Tax and Customs laws and regulations. Officers successfully passing and attaining the master's degree will qualify for induction into services;
- FPSC would be requested to advertise short list, test and select incumbents for the positions in BPS 15 and 16 in line with the rules already in place. Employees recruited by FPSC will undergo special training on subjects like accountancy, legal orientation, book keeping, IT/Customs laws & procedures, industrial notes, information technology and other modules specific to the position. The successful candidates will also undergo one month structured

on-the-job training with the field officers. Based on the final evaluation of the performance of the incumbents in written examination as well as field assignments, successful candidates will be inducted in services;

- In order to maintain transparency in recruitment process as well as effectively manage the external influences, the recruitment for all positions in grade 11 to 14 will be done strictly through FPSC as per rules. Professional training for up to six months will follow depending upon the nature of the job after which the employees will be tested in core competencies specific to the positions. Successful candidates will be eventually inducted in service; and
- Within the reorganized CBR, the lower level non-technical positions of grade 1 to 10 are likely to be reduced and gradually replaced by technical positions. For non-technical junior level positions in these grades recruitment will continue under the present system which recognizes the geographical coverage and provides equal opportunities of employment to people of different areas. However, in order to maintain complete transparency in the process, such recruitment's will be based on defined criteria including education, age and experience requirements, which will be tested by independent sources to be specified by the CBR. For technical positions falling in Grades 1–10, the recruitment criteria will also be consistent with the specific technical skills needed at CBR and its field offices to perform these duties. The skills of the incumbents will also be tested independently. Necessary training and subsequent testing of the successful candidates will be mandatory to complete the induction process for the technical positions.

### **COMPENSATION AND PROMOTION STRATEGY**

8. To adopt a new compensation and promotion mechanism in CBR that will change the work culture and encourage a high level of commitment, creativity, dedication and performance, significant headway will be achieved through following initiatives:

- Providing the management the ability to pay “living wages” in the form of additional compensation to

those employees who will play a substantial role in the accomplishment of CBR objectives; and

- Introducing a promotion mechanism that will shift the current emphasis from seniority criterion to a broad based approach that takes into consideration factors like competencies for the new senior position, knowledge, skills, demonstrated performance and behaviour.

10. Based on the extensive situation analysis and evaluation of recommendations of the task force, HRM is recommending transformation of policies in three stages that are:

- i) Identification of specialized functions that are playing key role in the CBR modernization process with a restructured organization setup. This includes staff posted at LTU, MTU, Tax Reform, IT, Audit, Fiscal Research, Tax Payer Education and Facilitation and HRM etc.;
- ii) Extending the concept to include CBR staff working in other critical functions by adopting a similar approach of placing good performers in specialized functions. These functions will include entire CBR, departmental representatives of direct and indirect taxes, departmental appellate positions, training directorates at all locations and other core positions in the field formations; and
- iii) Setting up specific goals for each function and cascade it down to individual levels with defined measures of success which should be monitored and evaluated at the end of the year to rate the performance and determine the rewards for each individual.

11. With the implementation of business process reengineering, the possibility of reduction of surplus positions and employees could not be ruled out. Rationalizing of CBR staff structure and size would provide the necessary fiscal space to gradually extend the concept of paying living wages to all the employees of line and support functions. This initiative will be extended after selecting/ retaining productive and efficient employees whose performance and suitability will be exclusively judged through a

professionally conducted HR audit on predetermined parameters. There will be a process of goal setting for line and support functions. Performance evaluation will be based on accomplishment of goals as well as demonstrated leadership competencies by individuals during each year under review.

### **INTERNAL JOB POSTING PROCESS**

12. As a first step towards the implementation of new compensation policy for CBR, the HRM wing has identified certain specific positions playing a key role in the modernization process. With a view to ensure transparency in the selection of officers for these posts the Central Board of Revenue has introduced the process of internal job postings for the first time in the history of any public sector organization. Letters of interest have been called for from the field formations for the special pay package posts. The Human Resource Wing at CBR has designed specific job descriptions for each of these posts which have been circulated in the field along with an application form. Short listed candidates will be interviewed by a panel consisting of the concerned Member, Member HRM, the respective functional head and one or two nominees of the Chairman. Officers matching the core-competencies required for these positions will be selected by the panel and will be entitled for additional compensation making these posts some of the most sought after positions in the CBR.

### **NEW PROMOTION MECHANISM**

13. The present promotion policy, predominantly based on seniority, is not capable for getting the right people for the specialized jobs, as it does not take into consideration the competencies and skills required for performing well in the new position. Accordingly, there is a strong case for a shift in the promotion policy with immediate effect. New promotion criteria should provide the CBR management the ability to link the job specific requirements with individual competencies and skills giving it the flexibility to get the best-suited person for the job irrespective of seniority. The new promotion policy will accordingly take into consideration other factors like competencies, skills, performance etc in addition to the seniority.

### **RESTORING INTEGRITY:**

- The Reforms will elicit a strong public commitment to counteract corruption in tax 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 administration, the CBR will raise compensation levels adequately, which would allow officers and staff to satisfy basic family needs. An underlying principle of the reforms will be that motivation of employees requires much more than payment of a high salary. An initiative in this direction has already been taken in shape of the special allowance for MTU/Reform activities, and which will be enlarged to cover other stages of the reform process.
- The reform will aim to reduce discretion.
- The new tax administration will use automation to reduce interface between tax collectors and taxpayers.

14. The reforms will aim to eliminate political intervention in the functioning of various departments.

### **WORK FORCE PLANNING**

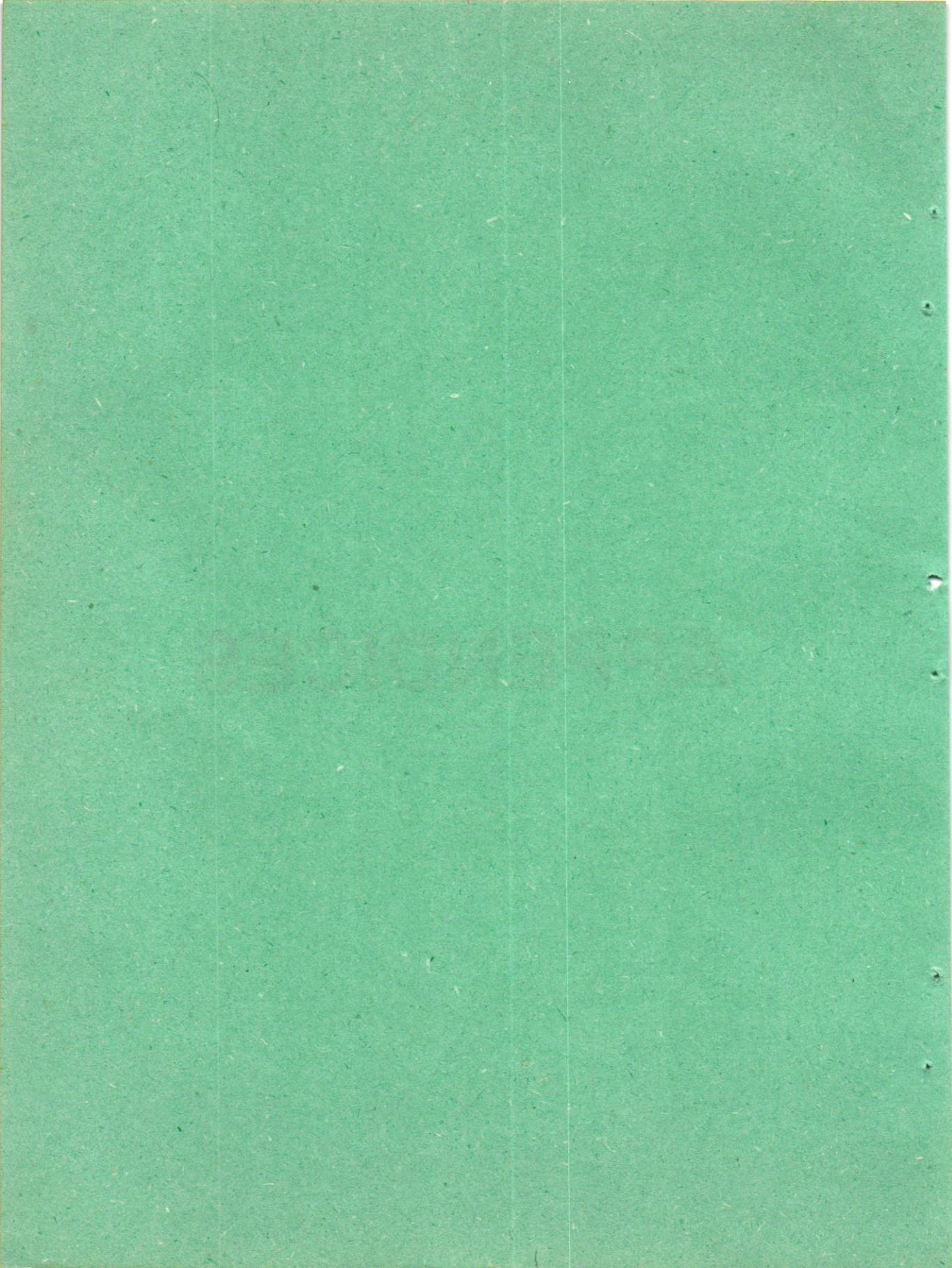
15. HRM with the help of independent consultants is identifying all critical positions in the organization, both in line as well as support functions where value addition to CBR is meaningful. The consultants will identify core competencies for all such benchmark positions and conduct HR audit for the whole organization, identifying people with right competencies and match these with the job requirements. Based on the HR audit evaluation, adjustments would be made wherever needed leading to redeployment of staff over and above the needs of CBR.

## **Going Forward**

16. The HRM strategy will play a key role, on a continuous basis, in transforming the quality of human capital at CBR in its pursuit of achieving excellence and accomplishing the vision of becoming a modern and progressive arm of the Government of Pakistan.

17. In the next phase HRM, in partnership with the field formation will be developing revised and updated job descriptions for all benchmark positions. It is also initiating development of a new performance management system, which will give CBR the ability to objectively distinguish between leaders with potential, good performance and those who need improvement. Similarly, HRM is now examining the options of identifying the state of the art Human Resource Information System (HRIS) so that the human resource strategies are successfully implemented. With the continued support of the Government of Pakistan and commitment towards reforms, the CBR management is confident of its success.

# **APPENDICES**



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

[13th March, 1924]

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

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

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

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

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

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

---

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

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

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

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

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

<sup>6</sup>[(2) Any rules under sub-section (1) may be made so as to be retrospective from any date not earlier than the commencement of this Act and such rules may also validate any acts done or orders made by, or any proceedings of, the Central Board of Revenue or any of its Members or officers before the making of such rules which, if done, made or taken after the commencement of those rules, would not be inconsistent therewith.

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

7\* \* \* \* \*

<sup>8</sup>*THE SCHEDULE. — [ENACTMENTS AMENDED.] Rep. by the Repealing and Amending Act, 1927 (XII of 1927). s.2 and Schedule.*

---

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

<sup>7</sup>S. 4 omitted by the Repealing and amending Act, 1939 (34 of 1939), s. 3 and 2nd Sch.

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

***PART - II***

***STATISTICAL  
TABLES***

11-7777

11-7777

11-7777

# 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
11.1.1	Companies I, Karachi.....	15-16

SR NO.	DESCRIPTION	PAGES
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	Companies V, Karachi.....	23-24
11.1.6	Special Zone Karachi.....	25-26
<b><u>SOUTHERN REGION</u></b>		
11.2	Southern Region, Karachi.....	27-28
11.2.1	`A' Zone, Karachi.....	29-30
11.2.2	`B' Zone, Karachi.....	31-32
11.2.3	`C' Zone, Karachi.....	33-34
11.2.4	`D' Zone, Karachi.....	35-36
11.2.5	`E' Zone, Karachi.....	37-38
11.2.6	`F' Zone, Karachi.....	39-40
11.2.7	Hyderabad Zone, .....	41-42
11.2.8	Sukkur Zone, .....	43-44
<b><u>EASTERN REGION</u></b>		
11.3	Eastern Region, Lahore.....	45-46
11.3.1	`A' Zone, Lahore.....	47-48
11.3.2	`B' Zone, Lahore,.....	49-50
11.3.3	`C' Zone, Lahore, .....	51-52
11.3.4	Companies-I, Lahore.....	53-54
11.3.5	Companies-II, Lahore.....	55-56
11.3.6	Special Zone, Lahore.....	57-58

SR NO.	DESCRIPTION	PAGES
<b><u>CENTRAL REGION</u></b>		
11.4	Central Region, Multan.....	59-60
11.4.1	Sahiwal Zone.....	61-62
11.4.2	Bahawalpur Zone.....	63-64
11.4.3	Multan Zone.....	65-66
11.4.4	Faisalabad Zone.....	67-68
11.4.5	Companies Zone, Faisalabad.....	69-70
11.4.6	Sargodha Zone,.....	71-72
<b><u>NORTHERN REGION</u></b>		
11.5	Northern Region, Islamabad.....	73-74
11.5.1	Gujranwala Zone.....	75-76
11.5.2	Sialkot Zone.....	77-78
11.5.3	Rawalpindi Zone.....	79-80
11.5.4	Islamabad Zone.....	81-82
11.5.5	Companies Zone, Islamabad.....	83-84
11.5.6	Peshawar Zone.....	85-86
11.5.7	Companies Zone, Peshawar.....	87-88
12	Region-wise collection of Wealth Tax and Other Direct Taxes.....	89
<b><u>Comparative Analytical Statement</u></b>		
<b><u>of Wealth Tax</u></b>		
13	National.....	90
13.1	Corporate Region, Karachi.....	91
13.2	Southern Region, Karachi.....	92

SR NO.	DESCRIPTION	PAGES
13.3	Eastern Region, Lahore.....	93
13.4	Central Region, Multan.....	94
13.5	Northern Region, Islamabad.....	95
14	Region-wise Collection of Capital Value Tax.....	96
15	Region-wise Collection of Corporate Assets Tax..	97
16	Region-wise/Zone-wise collection of Workers Welfare Fund.....	98

### **CUSTOMS**

17	Collection of Customs Duties (Net).....	99
18	Share of Collectorates in the collection of Customs Duties.....	100
19	Collection of Customs Duties Under Minor Heads..	101
20	Collectorate-wise collection of Customs Duties Under Minor Heads (2001-02).....	102
21	Commodity-wise Collection of Customs Duties.....	103-104
22	Incidence of Imports by Economic Categories.....	105
23	Rate-wise Value of Imports and Import Duties (2001-02).....	106
24	Comparison of Value of Imports and Import Duties (2001-02 over 2000-01).....	107
25	Annual Growth in the Value of Imports and Import Duty.....	108

### **CENTRAL EXCISE**

26	Collection of Central Excise Duties - Gross, Refund/ Rebate and Net.....	109
----	---	-----

SR NO.	DESCRIPTION	PAGES
27	Collectorate-wise Total Collection of Central Excise Duties (Gross).....	110
28	Collectorate-wise Percentage Share in collection of Central Excise Duties.....	111

**Commodity-wise collection of  
Central Excise Duties**

29	All Pakistan.....	112-116
29.1	Karachi East Collectorate.....	117-119
29.2	Karachi West Collectorate.....	120-122
29.3	Hyderabad Collectorate.....	123-125
29.4	Quetta Collectorate.....	126-127
29.5	Multan Collectorate.....	128-129
29.6	Faisalabad Collectorate.....	130-131
29.7	Lahore Collectorate.....	132-134
29.8	Rawalpindi Collectorate.....	135-137
29.9	Peshawar Collectorate.....	138-140
29.10	Gujranwala Collectorate .....	141-142
29.11	Customs Collectorate, Lahore.....	143
29.12	Preventive Collectorate, Karachi.....	144
29.13	Appraisalment Collectorate, Karachi.....	145
29.14	Exports Collectorate, Karachi.....	146
29.15	Port Mohammad Bin Qasim Collectorate, Karachi..	147

**SALES TAX**

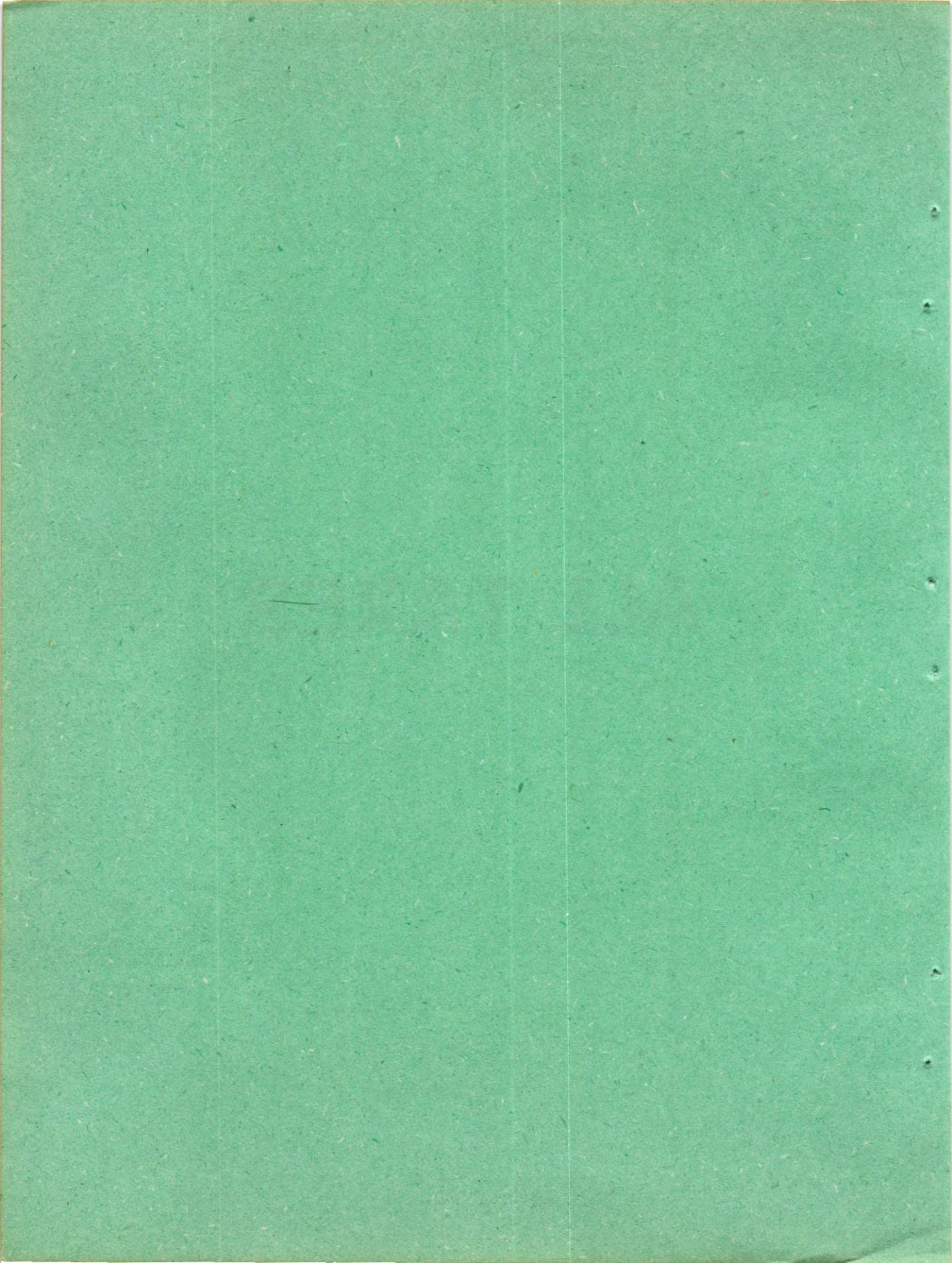
30	Collectorate-wise collection of Sales Tax (Import and Domestic).....	148
----	--	-----

SR NO.	DESCRIPTION	PAGES
31	Collectorate-wise percentage share of Sales Tax (Imports and Domestic).....	149
32	Collectorate-wise collection of Sales Tax Imports and Domestic (2001-02).....	150

**Commodity-wise collection of Sales Tax on domestic goods and services**

33	All Pakistan.....	151-173
33.1	Karachi East Collectorate.....	174-187
33.2	Karachi West Collectorate.....	188-198
33.3	Peshawar Collectorate.....	199-206
33.4	Rawalpindi Collectorate.....	207-217
33.5	Lahore Collectorate.....	218-231
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**



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

(Rs. in Million)

YEARS	DIRECT TAXES						Total Direct Taxes	INDIRECT TAXES				Total Indirect Taxes	Total Federal Taxes
	Income Tax	CAT	Wealth Tax	CVT	WWF	Customs		Central Excise	Sales Tax	Total			
1	2	3	4	5	6	7	8	9	10	11	12		
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		
2001-02	136,542	8	474	524	4,957	142,505	47,818	47,186	166,561	261,565	404,070		

CAT - Corporate Assets Tax  
CVT - Capital Value Tax  
WWF - Workers Welfare Fund

**TABLE-2**  
**ANNUAL GROWTH IN FEDERAL TAX RECEIPTS**

(Rs. in Million)

YEARS	DIRECT TAXES			INDIRECT TAXES			FEDERAL TAX RECEIPTS	
	Collection	% Share in total taxes	Annual Growth (%)	Collection	% Share in total taxes	Annual Growth (%)	Collection	Annual Growth (%)
1	2	3	4	5	6	7	8	9
1992-93	36,771	24.0%	27.5%	116,467	76.0%	5.0%	153,238	9.6%
1993-94	43,452	25.2%	18.2%	129,139	74.8%	10.9%	172,591	12.6%
1994-95	61,660	27.2%	41.9%	164,918	72.8%	27.7%	226,578	31.3%
1995-96	78,165	29.2%	26.8%	189,872	70.8%	15.1%	268,037	18.3%
1996-97	85,060	30.2%	8.8%	197,027	69.8%	3.8%	282,087	5.2%
1997-98	103,182	35.1%	21.3%	190,449	64.9%	-3.3%	293,631	4.1%
1998-99	110,207	35.7%	6.8%	198,302	64.3%	4.1%	308,509	5.1%
1999-00	112,950	32.5%	2.5%	234,154	67.5%	18.1%	347,104	12.5%
2000-01	124,585	31.8%	10.3%	267,692	68.2%	14.3%	392,277	13.0%
2001-02	142,505	35.3%	14.4%	261,565	64.7%	-2.3%	404,070	3.0%

**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
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%
2001-02	136,542	95.8%	33.8%	16.2%	5,963	4.2%	1.5%	-16.3%

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

(Rs.in Million)

YEARS	CUSTOMS			CENTRAL EXCISE		SALES TAX				
	Collec- tion	Annual Growth (%)	3	Collec- tion	Annual Growth (%)	IMPORTS		DOMESTIC		TOTAL
						Collec- tion	Annual Growth (%)	Collec- tion	Annual Growth (%)	
1	2	3	4	5	6	7	8	9	10	11
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%
2001-02	47,818	-26.5%	47,186	-3.9%	92,779	4.8%	73,782	13.5%	166,561	8.5%

**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
<b>1992-93</b>	61,400	52.7%	<b>40.1%</b>	31,546	27.1%	<b>20.6%</b>	23,521	20.2%	<b>15.3%</b>
<b>1993-94</b>	64,240	49.7%	<b>37.2%</b>	34,520	26.7%	<b>20.0%</b>	30,379	23.5%	<b>17.6%</b>
<b>1994-95</b>	77,653	47.1%	<b>34.3%</b>	43,691	26.5%	<b>19.3%</b>	43,574	26.4%	<b>19.2%</b>
<b>1995-96</b>	88,916	46.8%	<b>33.2%</b>	51,115	26.9%	<b>19.1%</b>	49,841	26.2%	<b>18.6%</b>
<b>1996-97</b>	86,094	43.7%	<b>30.5%</b>	55,265	28.0%	<b>19.6%</b>	55,668	28.3%	<b>19.7%</b>
<b>1997-98</b>	74,496	39.1%	<b>25.4%</b>	62,011	32.6%	<b>21.1%</b>	53,942	28.3%	<b>18.4%</b>
<b>1998-99</b>	65,292	32.9%	<b>21.2%</b>	60,905	30.7%	<b>19.7%</b>	72,105	36.4%	<b>23.4%</b>
<b>1999-00</b>	61,659	26.3%	<b>17.8%</b>	55,784	23.8%	<b>16.1%</b>	116,711	49.8%	<b>33.6%</b>
<b>2000-01</b>	65,047	24.3%	<b>16.6%</b>	49,080	18.3%	<b>12.5%</b>	153,565	57.4%	<b>39.1%</b>
<b>2001-02</b>	47,818	18.3%	<b>11.8%</b>	47,186	18.0%	<b>11.7%</b>	166,561	63.7%	<b>41.2%</b>

**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
1992-93	1,191,541	36,771	3.09%	116,467	9.77%	12,211	1.02%	153,238	12.86%	165,449	13.89%
1993-94	1,400,865	43,452	3.10%	129,139	9.22%	26,483	1.89%	172,591	12.32%	199,074	14.21%
1994-95	1,671,977	61,660	3.69%	164,918	9.86%	20,710	1.24%	226,578	13.55%	247,288	14.79%
1995-96	1,929,891	78,165	4.05%	189,872	9.84%	24,879	1.29%	268,037	13.89%	292,916	15.18%
1996-97	2,226,580	85,060	3.82%	197,027	8.85%	27,317	1.23%	282,087	12.67%	309,404	13.90%
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	2,921,988	112,950	3.87%	234,154	8.01%	38,912	1.33%	347,104	11.88%	386,016	13.21%
2000-01	3,161,923	124,585	3.94%	267,692	8.47%	30,500	0.96%	392,277	12.41%	422,777	13.37%
2001-02	3,428,318	142,505	4.16%	261,565	7.63%	49,000	1.43%	404,070	11.79%	453,070	13.22%

\* Source: Pakistan Economic Survey 2001-02.

**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	
1992-93	1,191,541	35,018	2.94%	1,753	0.15%	36,771	3.09%	
1993-94	1,400,865	41,467	2.96%	1,985	0.14%	43,452	3.10%	
1994-95	1,671,977	59,064	3.53%	2,596	0.16%	61,660	3.69%	
1995-96	1,929,891	75,036	3.89%	3,129	0.16%	78,165	4.05%	
1996-97	2,226,580	80,400	3.61%	4,660	0.21%	85,060	3.82%	
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	2,921,988	105,337	3.60%	7,613	0.26%	112,950	3.87%	
2000-01	3,161,923	117,462	3.71%	7,123	0.23%	124,585	3.94%	
2001-02	3,428,318	136,542	3.98%	5,963	0.17%	142,505	4.15%	

\* Source: Pakistan Economic Survey 2001-02.

**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
1992-93	1,191,541	61,400	5.15%	31,546	2.65%	23,521	1.97%	116,467	9.77%
1993-94	1,400,865	64,240	4.59%	34,520	2.46%	30,379	2.17%	129,139	9.22%
1994-95	1,671,977	77,653	4.64%	43,691	2.61%	43,574	2.61%	164,918	9.86%
1995-96	1,929,891	88,916	4.61%	51,115	2.65%	49,841	2.58%	189,872	9.84%
1996-97	2,226,580	86,094	3.87%	55,265	2.48%	55,668	2.50%	197,027	8.85%
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%
1999-00	2,921,988	61,659	2.11%	55,784	1.91%	116,711	3.99%	234,154	8.01%
2000-01	3,161,923	65,047	2.06%	49,080	1.55%	153,565	4.86%	267,692	8.47%
2001-02	3,428,318	47,818	1.39%	47,186	1.38%	166,561	4.86%	261,565	7.63%

\* Source: Pakistan Economic Survey 2001-02.

# **INCOME TAX**

INCOME TAX

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

(Rs. in Million)

S.No.	Regions/Zones	1997-98	1998-99	1999-00	2000-01	2001-02
	<b><u>CORPORATE REGION</u></b>	<b><u>35,139</u></b>	<b><u>31,815</u></b>	<b><u>20,742</u></b>	<b><u>27,499</u></b>	<b><u>32,076</u></b>
1.	CIT, Companies-I, Karachi	21,493	20,340	8,514	10,614	11,829
2.	CIT, Companies-II, Karachi	2,598	2,206	2,458	2,527	2,930
3.	CIT, Companies-III, Karachi	2,318	2,479	3,019	4,057	4,220
4.	CIT, Companies-IV, Karachi	2,718	3,126	2,068	2,758	3,326
5.	CIT, Companies-V, Karachi	-	-	-	-	1,758
6.	Special Zone, Karachi	6,012	3,664	4,683	7,543	8,013
	<b><u>SOUTHERN REGION</u></b>	<b><u>24,675</u></b>	<b><u>29,092</u></b>	<b><u>33,466</u></b>	<b><u>37,582</u></b>	<b><u>34,949</u></b>
7.	CIT, 'A' Zone, Karachi	591	799	944	661	851
8.	CIT, 'B' Zone, Karachi	544	774	1,282	834	559
9.	CIT, 'C' Zone, Karachi	1,382	1,812	2,160	1,760	1,670
10.	CIT, 'D' Zone, Karachi	311	413	675	441	
11.	CIT, 'E' Zone, Karachi	567	738	1,179	828	741
12.	CIT, 'F' Zone, Karachi	16,717	18,884	21,272	26,738	27,045
13.	CIT, Hyderabad Zone	2,187	2,582	2,558	3,172	1,487
14.	CIT, Sukkur Zone	2,376	3,090	3,396	3,148	2,596
	<b><u>EASTERN REGION</u></b>	<b><u>13,610</u></b>	<b><u>15,491</u></b>	<b><u>15,913</u></b>	<b><u>18,594</u></b>	<b><u>17,651</u></b>
15.	CIT, 'A' Zone, Lahore	505	634	1,336	958	966
16.	CIT, 'B' Zone, Lahore	1,629	1,567	2,464	1,917	2,035
17.	CIT, 'C' Zone, Lahore	617	1,076	1,178	6,365	6,506
18.	CIT, Companies-I, Lahore	4,476	5,817	3,495	4,985	4,725
19.	CIT, Companies-II, Lahore	2,921	2,513	3,087	3,451	2,177
20.	Special Zone, Lahore	3,462	3,884	4,353	918	1,242
	<b><u>CENTRAL REGION</u></b>	<b><u>5,452</u></b>	<b><u>6,440</u></b>	<b><u>7,998</u></b>	<b><u>7,304</u></b>	<b><u>7,659</u></b>
21.	CIT, Sahiwal Zone	283	395	410	410	431
22.	CIT, Bahawalpur Zone	732	847	973	969	908
23.	CIT, Multan Zone	1,794	2,347	2,876	2,663	2,941
24.	CIT, Faisalabad Zone	1,051	1,115	1,789	1,358	1,351
25.	CIT, Companies Zone, Faisalabad	743	859	994	1,076	1,251
26.	CIT, Sargodha Zone	849	877	956	828	777
	<b><u>NORTHERN REGION</u></b>	<b><u>18,259</u></b>	<b><u>20,351</u></b>	<b><u>27,218</u></b>	<b><u>26,483</u></b>	<b><u>44,207</u></b>
27.	CIT, Gujranwala Zone	638	832	1,110	992	1,043
28.	CIT, Sialkot Zone	914	1,093	1,246	1,261	1,222
29.	CIT, Rawalpindi Zone	2,706	2,984	3,100	3,077	3,149
30.	CIT, Islamabad Zone	2,202	2,219	2,852	3,106	3,646
31.	CIT, Companies Zone, Islamabad	8,752	9,392	14,072	14,942	31,673
32.	CIT, Peshawar Zone	1,696	2,037	2,438	1,372	1,482
33.	CIT, Companies Zone, Peshawar	1,351	1,794	2,400	1,733	1,992
	<b>Grand Total</b>	<b>97,135</b>	<b>103,189</b>	<b>105,337</b>	<b>117,462</b>	<b>136,542</b>

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

S.No.	Regions/Zones	1997-98	1998-99	1999-00	2000-01	2001-02
	<b><u>CORPORATE REGION</u></b>	<b><u>36.2%</u></b>	<b><u>30.8%</u></b>	<b><u>19.7%</u></b>	<b><u>23.4%</u></b>	<b><u>23.5%</u></b>
1.	CIT, Companies-I, Karachi	22.1%	19.7%	8.1%	9.0%	8.7%
2.	CIT, Companies-II, Karachi	2.7%	2.1%	2.3%	2.2%	2.1%
3.	CIT, Companies-III, Karachi	2.4%	2.4%	2.9%	3.5%	3.1%
4.	CIT, Companies-IV, Karachi	2.8%	3.0%	2.0%	2.3%	2.4%
5.	CIT, Companies-V, Karachi	-	-	-	-	1.3%
6.	Special Zone, Karachi	6.2%	3.6%	4.4%	6.4%	5.9%
	<b><u>SOUTHERN REGION</u></b>	<b><u>25.4%</u></b>	<b><u>28.2%</u></b>	<b><u>31.8%</u></b>	<b><u>32.0%</u></b>	<b><u>25.6%</u></b>
7.	CIT, 'A' Zone, Karachi	0.6%	0.8%	0.9%	0.6%	0.6%
8.	CIT, 'B' Zone, Karachi	0.6%	0.8%	1.2%	0.7%	0.4%
9.	CIT, 'C' Zone, Karachi	1.4%	1.8%	2.1%	1.5%	1.2%
10.	CIT, 'D' Zone, Karachi	0.3%	0.4%	0.6%	0.4%	0.0%
11.	CIT, 'E' Zone, Karachi	0.6%	0.7%	1.1%	0.7%	0.5%
12.	CIT, 'F' Zone, Karachi	17.2%	18.3%	20.2%	22.8%	19.8%
13.	CIT, Hyderabad Zone	2.3%	2.5%	2.4%	2.7%	1.1%
14.	CIT, Sukkur Zone	2.4%	3.0%	3.2%	2.7%	1.9%
	<b><u>EASTERN REGION</u></b>	<b><u>14.0%</u></b>	<b><u>15.0%</u></b>	<b><u>15.1%</u></b>	<b><u>15.8%</u></b>	<b><u>12.9%</u></b>
15.	CIT, 'A' Zone, Lahore	0.5%	0.6%	1.3%	0.8%	0.7%
16.	CIT, 'B' Zone, Lahore	1.7%	1.5%	2.3%	1.6%	1.5%
17.	CIT, 'C' Zone, Lahore	0.6%	1.0%	1.1%	5.4%	4.8%
18.	CIT, Companies-I, Lahore	4.6%	5.6%	3.3%	4.2%	3.5%
19.	CIT, Companies-II, Lahore	3.0%	2.4%	2.9%	2.9%	1.6%
20.	Special Zone, Lahore	3.6%	3.8%	4.1%	0.8%	0.9%
	<b><u>CENTRAL REGION</u></b>	<b><u>5.6%</u></b>	<b><u>6.2%</u></b>	<b><u>7.6%</u></b>	<b><u>6.2%</u></b>	<b><u>5.6%</u></b>
21.	CIT, Sahiwal Zone	0.3%	0.4%	0.4%	0.3%	0.3%
22.	CIT, Bahawalpur Zone	0.8%	0.8%	0.9%	0.8%	0.7%
23.	CIT, Multan Zone	1.8%	2.3%	2.7%	2.3%	2.2%
24.	CIT, Faisalabad Zone	1.1%	1.1%	1.7%	1.2%	1.0%
25.	CIT, Companies Zone, Faisalabad	0.8%	0.8%	0.9%	0.9%	0.9%
26.	CIT, Sargodha Zone	0.9%	0.8%	0.9%	0.7%	0.6%
	<b><u>NORTHERN REGION</u></b>	<b><u>18.8%</u></b>	<b><u>19.7%</u></b>	<b><u>25.8%</u></b>	<b><u>22.5%</u></b>	<b><u>32.4%</u></b>
27.	CIT, Gujranwala Zone	0.7%	0.8%	1.1%	0.8%	0.8%
28.	CIT, Sialkot Zone	0.9%	1.1%	1.2%	1.1%	0.9%
29.	CIT, Rawalpindi Zone	2.8%	2.9%	2.9%	2.6%	2.3%
30.	CIT, Islamabad Zone	2.3%	2.2%	2.7%	2.6%	2.7%
31.	CIT, Companies Zone, Islamabad	9.0%	9.1%	13.4%	12.7%	23.2%
32.	CIT, Peshawar Zone	1.7%	2.0%	2.3%	1.2%	1.1%
33.	CIT, Companies Zone, Peshawar	1.4%	1.7%	2.3%	1.5%	1.5%
	<b>Grand Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**TABLE-11**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b><u>16,902</u></b>	<b><u>18,487</u></b>	<b><u>14,507</u></b>	<b><u>16,486</u></b>	<b><u>23,247</u></b>
a) Arrear demand	4,156	7,901	4,875	4,153	4,355
b) Current demand	12,746	10,586	9,632	12,333	18,892
<b>2. Payments with returns</b>	<b><u>22,646</u></b>	<b><u>20,462</u></b>	<b><u>34,878</u></b>	<b><u>34,993</u></b>	<b><u>50,855</u></b>
a) Adjustments out of deposits u/s 53	1	54	2	-	-
b) Adjustments out of deposits u/s 53 current	16,645	16,683	21,611	23,235	35,629
c) U/s 59-D Amnesty	-	-	7,308	2,926	455
d) U/s 80-D	239	99	121	709	61
e) Cash/cheque	5,761	3,626	5,836	7,746	14,161
f) Under SAS	-	-	-	377	549
<b>3. Deduction at source</b>	<b><u>68,589</u></b>	<b><u>74,517</u></b>	<b><u>75,189</u></b>	<b><u>79,155</u></b>	<b><u>78,884</u></b>
a) U/s 50(1) Salary	6,177	6,295	7,925	7,689	8,738
b) U/s 50(2) Securities	16,234	13,314	11,636	8,002	6,227
c) U/s 50(2A) Interest	4,136	5,304	6,161	6,265	6,466
d) U/s 50(2B) Bank Trans.	689	711	819	794	740
e) U/s 50(3) Non Residents	1,076	613	902	1,027	1,227
f) U/s 50(3A) Tec. Fee	556	443	515	624	672
g) U/s 50(4) Contracts	17,823	22,414	20,152	20,254	18,850
h) U/s 50(4A) Brokrage Fee	187	191	542	765	848
i) U/s 50(5) Imports	12,000	14,094	14,699	19,423	19,231
j) U/s 50(5A) Exports	2,391	2,583	2,965	4,646	5,300
k) U/s 50(5AA) Indirect Export	-	-	-	48	82
l) U/s 50(5B) Auth.dealers (F.Exchange)	115	24	15	9	53
m) U/s 50(6) Transport	573	784	873	814	741
n) U/s 50(6A) Dividends	867	672	753	853	1,690
o) U/s 50(7) Bonus & Bonus Shares	68	10	12	18	27

**National**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	386	462	171	170	87
q) U/s 50(7B) House Rental	109	158	204	185	194
r) U/s 50(7BB) Building Plan App.	31	36	38	15	3
s) U/s 50(7C) Prizes & Winnings	281	606	755	458	524
t) U/s 50(7D) Interest on Bonds	289	463	693	651	819
u) U/s 50(7E) Elec. Bills	2,010	2,345	2,583	3,049	3,246
v) U/s 50(7F) Mobile Phone	171	788	1,164	1,396	1,664
w) U/s 50(7G) Gas Bills	-	-	181	229	31
x) U/s 50(7H) Petroleum	-	-	239	404	453
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	107	-
aa) Miscellaneous	2,420	2,207	1,192	1,260	971
<b>4. Total (Gross)</b>	<b>108,137</b>	<b>113,466</b>	<b>124,574</b>	<b>130,634</b>	<b>152,986</b>
Less Refunds	11,002	10,277	19,237	13,172	16,444
<b>5. Total (Net)</b>	<b>97,135</b>	<b>103,189</b>	<b>105,337</b>	<b>117,462</b>	<b>136,542</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	11,587	15,853	12,190	16,666	24,209
b) Collections	4,156	7,901	4,875	4,153	4,355
c) Percentage	35.9	49.8	40.0	24.9	18.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	27,142	26,658	25,938	31,502	34,850
b) Collections	12,746	10,586	9,632	12,333	18,892
c) Percentage	47.0	39.7	37.1	39.1	54.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	238	565	391	-	-
b) Adjustments	238	565	391	-	-
i) With returns	238	565	391	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>11,337</u></b>	<b><u>11,443</u></b>	<b><u>8,913</u></b>	<b><u>10,867</u></b>	<b><u>11,447</u></b>
a) Arrear demand	2,046	4,637	2,002	1,575	1,893
b) Current demand	9,291	6,806	6,911	9,292	9,554
<b>2. <u>Payments with returns</u></b>	<b><u>12,613</u></b>	<b><u>10,700</u></b>	<b><u>11,176</u></b>	<b><u>13,902</u></b>	<b><u>18,369</u></b>
a) Adjustments out of deposits u/s 53	-	53	-	-	-
b) Adjustments out of deposits u/s 53 current	10,280	9,930	8,731	11,246	15,742
c) U/s 59-D Amnesty	-	-	845	417	452
d) U/s 80-D	157	47	59	354	22
e) Cash/cheque	2,176	670	1,541	1,885	2,153
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>19,839</u></b>	<b><u>16,944</u></b>	<b><u>14,049</u></b>	<b><u>12,058</u></b>	<b><u>11,005</u></b>
a) U/s 50(1) Salary	203	253	265	349	443
b) U/s 50(2) Securities	14,079	11,092	8,486	5,880	4,378
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	1
e) U/s 50(3) Non Residents	944	378	552	734	844
f) U/s 50(3A) Tec. Fee	353	325	355	440	443
g) U/s 50(4) Contracts	2,706	3,703	3,250	3,191	3,329
h) U/s 50(4A) Brokrage Fee	83	79	320	420	443
i) U/s 50(5) Imports	1	-	-	-	-
j) U/s 50(5A) Exports	-	1	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	41	48
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	7	4	4	5	17
n) U/s 50(6A) Dividends	324	333	348	371	543
o) U/s 50(7) Bonus & Bonus Shares	59	7	8	1	7

## Corporate Region, Karachi

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	8	4	4	3	1
q) U/s 50(7B) House Rental	20	53	65	33	35
r) U/s 50(7BB) Building Plan App.	4	5	4	6	1
s) U/s 50(7C) Prizes & Winnings	1	1	-	2	-
t) U/s 50(7D) Interest on Bonds	-	-	-	3	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	7
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	10	-	-
x) U/s 50(7H) Petroleum	-	-	239	404	453
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	105	-
aa) Miscellaneous	1,047	706	139	70	12
<b>4. Total (Gross)</b>	<b>43,789</b>	<b>39,087</b>	<b>34,138</b>	<b>36,827</b>	<b>40,821</b>
Less Refunds	8,650	7,272	13,396	9,328	8,745
<b>5. Total (Net)</b>	<b>35,139</b>	<b>31,815</b>	<b>20,742</b>	<b>27,499</b>	<b>32,076</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	4,283	8,736	6,535	6,528	11,153
b) Collections	2,046	4,637	2,002	1,575	1,893
c) Percentage	47.8	53.1	30.6	24.1	17.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	16,391	12,444	13,986	16,216	12,023
b) Collections	9,291	6,806	6,911	9,292	9,554
c) Percentage	56.7	54.7	49.4	57.3	79.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>7,301</u></b>	<b><u>7,014</u></b>	<b><u>4,009</u></b>	<b><u>3,750</u></b>	<b><u>3,922</u></b>
a) Arrear demand	890	3,430	1,009	478	613
b) Current demand	6,411	3,584	3,000	3,272	3,309
<b>2. <u>Payments with returns</u></b>	<b><u>4,092</u></b>	<b><u>5,151</u></b>	<b><u>3,215</u></b>	<b><u>3,345</u></b>	<b><u>4,664</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	3,528	4,881	2,665	3,061	4,431
c) U/s 59-D Amnesty	-	-	185	191	106
d) U/s 80-D	34	13	9	7	1
e) Cash/cheque	530	257	356	86	126
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>15,601</u></b>	<b><u>12,309</u></b>	<b><u>8,874</u></b>	<b><u>7,627</u></b>	<b><u>6,322</u></b>
a) U/s 50(1) Salary	120	125	126	135	191
b) U/s 50(2) Securities	13,122	10,438	7,061	5,514	4,158
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	1
e) U/s 50(3) Non Residents	885	302	398	402	409
f) U/s 50(3A) Tec. Fee	351	320	330	397	295
g) U/s 50(4) Contracts	630	824	640	669	715
h) U/s 50(4A) Brokrage Fee	50	49	51	220	229
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	41	48
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	5	-	1	1	1
n) U/s 50(6A) Dividends	216	220	233	189	267
o) U/s 50(7) Bonus & Bonus Shares	37	4	4	-	-

## Companies-I, Karachi

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	-	2	3	-
q) U/s 50(7B) House Rental	2	21	22	6	1
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	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	7
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	183	6	4	43	-
<b>4. Total (Gross)</b>	<b>26,994</b>	<b>24,474</b>	<b>16,098</b>	<b>14,722</b>	<b>14,908</b>
Less Refunds	5,501	4,134	7,584	4,108	3,079
<b>5. Total (Net)</b>	<b>21,493</b>	<b>20,340</b>	<b>8,514</b>	<b>10,614</b>	<b>11,829</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,837	5,313	2,620	1,276	5,746
b) Collections	890	3,430	1,009	478	613
c) Percentage	48.4	64.6	38.5	37.5	10.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	11,415	6,396	5,109	6,332	3,672
b) Collections	6,411	3,584	3,000	3,272	3,309
c) Percentage	56.2	56.0	58.7	51.7	90.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b><u>821</u></b>	<b><u>1,017</u></b>	<b><u>1,062</u></b>	<b><u>1,081</u></b>	<b><u>1,233</u></b>
a) Arrear demand	356	458	404	281	302
b) Current demand	465	559	658	800	931
<b>2. Payments with returns</b>	<b><u>1,587</u></b>	<b><u>837</u></b>	<b><u>2,622</u></b>	<b><u>2,257</u></b>	<b><u>2,256</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,265	738	1,855	1,718	2,080
c) U/s 59-D Amnesty	-	-	199	56	-
d) U/s 80-D	21	19	23	334	12
e) Cash/cheque	301	80	545	149	164
f) Under SAS	-	-	-	-	-
<b>3. Deduction at source</b>	<b><u>789</u></b>	<b><u>998</u></b>	<b><u>856</u></b>	<b><u>924</u></b>	<b><u>1,057</u></b>
a) U/s 50(1) Salary	18	29	38	58	81
b) U/s 50(2) Securities	2	2	1	1	3
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	84	20
f) U/s 50(3A) Tec. Fee	1	4	11	-	2
g) U/s 50(4) Contracts	645	752	726	716	764
h) U/s 50(4A) Brokrage Fee	7	6	14	14	34
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	1	-	13
n) U/s 50(6A) Dividends	41	55	55	50	118
o) U/s 50(7) Bonus & Bonus Shares	21	-	-	-	4

## Companies-II, Karachi

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	1	-	-	-	1
q) U/s 50(7B) House Rental	4	8	9	-	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	-	-	-	-	-
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	49	142	1	1	12
4. <b>Total (Gross)</b>	<b>3,197</b>	<b>2,852</b>	<b>4,540</b>	<b>4,262</b>	<b>4,546</b>
Less Refunds	599	646	2,082	1,735	1,616
5. <b>Total (Net)</b>	<b>2,598</b>	<b>2,206</b>	<b>2,458</b>	<b>2,527</b>	<b>2,930</b>
<b>PART.II. ANALYSIS:</b>					
6. <b>Collection out of arrear demand</b>					
a) Recoverable arrears	661	997	1,034	1,475	1,234
b) Collections	356	458	404	281	302
c) Percentage	53.9	45.9	39.1	19.1	24.5
7. <b>Collection out of current demand</b>					
a) Recoverable demand	1,320	1,548	2,047	1,681	1,364
b) Collections	465	559	658	800	931
c) Percentage	35.2	36.1	32.1	47.6	68.3
8. <b>Collection by adjustment out of advance tax deposits</b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>712</u></b>	<b><u>815</u></b>	<b><u>1,333</u></b>	<b><u>2,029</u></b>	<b><u>1,693</u></b>
a) Arrear demand	96	143	162	137	154
b) Current demand	616	672	1,171	1,892	1,539
<b>2. <u>Payments with returns</u></b>	<b><u>1,454</u></b>	<b><u>1,265</u></b>	<b><u>1,401</u></b>	<b><u>1,852</u></b>	<b><u>2,647</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,342	1,154	1,186	1,506	2,459
c) U/s 59-D Amnesty	-	-	135	44	-
d) U/s 80-D	4	2	2	2	2
e) Cash/cheque	108	109	78	300	186
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>1,723</u></b>	<b><u>1,482</u></b>	<b><u>2,163</u></b>	<b><u>1,093</u></b>	<b><u>1,060</u></b>
a) U/s 50(1) Salary	20	26	30	50	54
b) U/s 50(2) Securities	945	641	1,410	359	210
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	1	-	1	1	-
g) U/s 50(4) Contracts	502	569	596	520	702
h) U/s 50(4A) Brokrage Fee	20	10	17	33	22
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	1	1	2	2
n) U/s 50(6A) Dividends	27	30	30	14	49
o) U/s 50(7) Bonus & Bonus Shares	-	-	1	-	-

## Companies-III, Karachi

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	1	-	1	-	-
q) U/s 50(7B) House Rental	8	11	28	17	21
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	-	-	-	97	-
aa) Miscellaneous	198	194	48	-	-
<b>4. Total (Gross)</b>	<b><u>3,889</u></b>	<b><u>3,562</u></b>	<b><u>4,897</u></b>	<b><u>4,974</u></b>	<b><u>5,400</u></b>
Less Refunds	1,571	1,083	1,878	917	1,180
<b>5. Total (Net)</b>	<b><u>2,318</u></b>	<b><u>2,479</u></b>	<b><u>3,019</u></b>	<b><u>4,057</u></b>	<b><u>4,220</u></b>

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

a) Recoverable arrears	187	1,141	1,115	1,482	1,189
b) Collections	96	143	162	137	154
c) Percentage	51.3	12.5	14.5	9.2	13.0

**7. Collection out of current demand**

a) Recoverable demand	1,456	855	2,855	2,680	2,471
b) Collections	616	672	1,171	1,892	1,539
c) Percentage	42.3	78.6	41.0	70.6	62.3

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

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

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>1,097</u></b>	<b><u>1,517</u></b>	<b><u>1,301</u></b>	<b><u>1,889</u></b>	<b><u>1,765</u></b>
a) Arrear demand	396	469	288	426	248
b) Current demand	701	1,048	1,013	1,463	1,517
<b>2. <u>Payments with returns</u></b>	<b><u>879</u></b>	<b><u>588</u></b>	<b><u>845</u></b>	<b><u>830</u></b>	<b><u>1,094</u></b>
a) Adjustments out of deposits u/s 53	-	53	-	-	-
b) Adjustments out of deposits u/s 53 current	735	445	591	597	853
c) U/s 59-D Amnesty	-	-	241	57	-
d) U/s 80-D	46	2	2	5	2
e) Cash/cheque	98	88	11	171	239
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>1,308</u></b>	<b><u>1,521</u></b>	<b><u>1,018</u></b>	<b><u>947</u></b>	<b><u>944</u></b>
a) U/s 50(1) Salary	36	62	52	71	77
b) U/s 50(2) Securities	9	9	13	5	4
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	59	7	60	3	5
f) U/s 50(3A) Tec. Fee	-	1	10	3	4
g) U/s 50(4) Contracts	757	1,078	786	653	664
h) U/s 50(4A) Brokrage Fee	2	8	64	142	127
i) U/s 50(5) Imports	1	-	-	-	-
j) U/s 50(5A) Exports	-	1	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	2	2	-	-	-
n) U/s 50(6A) Dividends	5	10	24	39	55
o) U/s 50(7) Bonus & Bonus Shares	1	2	3	-	-

**Companies-IV, Karachi**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	3	-	-	-
q) U/s 50(7B) House Rental	4	6	2	6	7
r) U/s 50(7BB) Building Plan App.	2	4	2	3	1
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	429	327	2	21	-
<b>4. Total (Gross)</b>	<b>3,284</b>	<b>3,626</b>	<b>3,164</b>	<b>3,666</b>	<b>3,803</b>
Less Refunds	566	500	1,096	908	477
<b>5. Total (Net)</b>	<b>2,718</b>	<b>3,126</b>	<b>2,068</b>	<b>2,758</b>	<b>3,326</b>

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

a) Recoverable arrears	1,052	1,061	1,582	1,185	1,579
b) Collections	396	469	288	426	248
c) Percentage	37.6	44.2	18.2	35.9	15.7

**7. Collection out of current demand**

a) Recoverable demand	1,070	2,557	2,141	2,442	1,426
b) Collections	701	1,048	1,013	1,463	1,517
c) Percentage	65.5	41.0	47.3	59.9	106.4

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	=	=	=	=	<b><u>526</u></b>
a) Arrear demand	-	-	-	-	51
b) Current demand	-	-	-	-	475
2. <b><u>Payments with returns</u></b>	=	=	=	=	<b><u>1,149</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	-	1,073
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	-	-	-	-	76
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	=	=	=	=	<b><u>561</u></b>
a) U/s 50(1) Salary	-	-	-	-	5
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	-	-	-	-	245
f) U/s 50(3A) Tec. Fee	-	-	-	-	93
g) U/s 50(4) Contracts	-	-	-	-	206
h) U/s 50(4A) Brokrage Fee	-	-	-	-	5
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	-	6
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Companies-V, Karachi**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	-	-	-	-
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	-	-	-	-	-
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	-	-	-	-	-
<b>4. Total (Gross)</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b><u>2,236</u></b>
Less Refunds	-	-	-	-	478
<b>5. Total (Net)</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b><u>1,758</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-	-	-	-	253
b) Collections	-	-	-	-	51
c) Percentage	-	-	-	-	20.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	-	-	-	-	960
b) Collections	-	-	-	-	475
c) Percentage	-	-	-	-	49.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>1,406</u></b>	<b><u>1,080</u></b>	<b><u>1,208</u></b>	<b><u>2,118</u></b>	<b><u>2,308</u></b>
a) Arrear demand	308	137	139	253	525
b) Current demand	1,098	943	1,069	1,865	1,783
<b>2. <u>Payments with returns</u></b>	<b><u>4,601</u></b>	<b><u>2,859</u></b>	<b><u>3,093</u></b>	<b><u>5,618</u></b>	<b><u>6,559</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	3,410	2,712	2,434	4,364	4,846
c) U/s 59-D Amnesty	-	-	85	69	346
d) U/s 80-D	52	11	23	6	5
e) Cash/cheque	1,139	136	551	1,179	1,362
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>418</u></b>	<b><u>634</u></b>	<b><u>1,138</u></b>	<b><u>1,467</u></b>	<b><u>1,061</u></b>
a) U/s 50(1) Salary	9	11	19	35	35
b) U/s 50(2) Securities	1	2	1	1	2
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	69	94	245	165
f) U/s 50(3A) Tec. Fee	-	-	3	39	49
g) U/s 50(4) Contracts	172	480	502	633	278
h) U/s 50(4A) Brokrage Fee	4	6	174	11	26
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	1	1	2	1
n) U/s 50(6A) Dividends	35	18	6	79	48
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	1	3

**Special Zone, Karachi**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	6	1	1	-	-
q) U/s 50(7B) House Rental	2	7	4	4	1
r) U/s 50(7BB) Building Plan App.	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	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	10	-	-
x) U/s 50(7H) Petroleum	-	-	238	404	453
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	6	-
aa) Miscellaneous	188	37	84	5	-
<b>4. Total (Gross)</b>	<b><u>6,425</u></b>	<b><u>4,573</u></b>	<b><u>5,439</u></b>	<b><u>9,203</u></b>	<b><u>9,928</u></b>
Less Refunds	413	909	756	1,660	1,915
<b>5. Total (Net)</b>	<b><u>6,012</u></b>	<b><u>3,664</u></b>	<b><u>4,683</u></b>	<b><u>7,543</u></b>	<b><u>8,013</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	546	224	184	1,110	1,152
b) Collections	308	137	139	253	525
c) Percentage	56.4	61.2	75.5	22.8	45.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,130	1,088	1,834	3,081	2,130
b) Collections	1,098	943	1,069	1,865	1,783
c) Percentage	97.2	86.7	58.3	60.5	83.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>547</u></b>	<b><u>450</u></b>	<b><u>470</u></b>	<b><u>671</u></b>	<b><u>855</u></b>
a) Arrear demand	269	192	194	202	213
b) Current demand	278	258	276	469	642
2. <b><u>Payments with returns</u></b>	<b><u>973</u></b>	<b><u>766</u></b>	<b><u>4,272</u></b>	<b><u>2,406</u></b>	<b><u>1,219</u></b>
a) Adjustments out of deposits u/s 53	1	1	2	-	-
b) Adjustments out of deposits u/s 53 current	327	284	327	418	497
c) U/s 59-D Amnesty	-	-	3,297	1,262	2
d) U/s 80-D	4	4	4	20	2
e) Cash/cheque	641	477	642	706	593
f) Under SAS	-	-	-	-	125
3. <b><u>Deduction at source</u></b>	<b><u>23,447</u></b>	<b><u>28,115</u></b>	<b><u>29,270</u></b>	<b><u>34,905</u></b>	<b><u>33,253</u></b>
a) U/s 50(1) Salary	3,252	3,285	4,372	4,267	4,783
b) U/s 50(2) Securities	36	62	51	80	36
c) U/s 50(2A) Interest	1,346	1,699	2,014	2,183	2,071
d) U/s 50(2B) Bank Trans.	257	277	355	303	288
e) U/s 50(3) Non Residents	28	29	1	1	1
f) U/s 50(3A) Tec. Fee	9	8	10	11	5
g) U/s 50(4) Contracts	4,755	6,119	5,142	5,756	3,959
h) U/s 50(4A) Brokrage Fee	48	49	118	185	218
i) U/s 50(5) Imports	10,221	12,219	12,664	16,418	16,428
j) U/s 50(5A) Exports	1,301	1,367	1,627	2,498	2,741
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	81	3	1	-	51
m) U/s 50(6) Transport	235	332	359	370	201
n) U/s 50(6A) Dividends	28	36	21	35	66
o) U/s 50(7) Bonus & Bonus Shares	2	-	1	-	11

## Southern Region, Karachi

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	137	135	27	41	34
q) U/s 50(7B) House Rental	25	30	35	41	41
r) U/s 50(7BB) Building Plan App.	12	13	10	2	-
s) U/s 50(7C) Prizes & Winnings	116	276	370	238	251
t) U/s 50(7D) Interest on Bonds	116	194	411	444	462
u) U/s 50(7E) Elec. Bills	534	598	654	930	868
v) U/s 50(7F) Mobile Phone	-	-	-	1	-
w) U/s 50(7G) Gas Bills	-	-	62	85	13
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	2	-
aa) Miscellaneous	908	1,384	965	1,014	725
<b>4. Total (Gross)</b>	<b><u>24,967</u></b>	<b><u>29,331</u></b>	<b><u>34,012</u></b>	<b><u>37,982</u></b>	<b><u>35,327</u></b>
Less Refunds	292	239	546	400	378
<b>5. Total (Net)</b>	<b><u>24,675</u></b>	<b><u>29,092</u></b>	<b><u>33,466</u></b>	<b><u>37,582</u></b>	<b><u>34,949</u></b>

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

a) Recoverable arrears	542	557	651	869	1,710
b) Collections	269	192	194	202	213
c) Percentage	49.6	34.5	29.8	23.2	12.5

**7. Collection out of current  
demand**

a) Recoverable demand	822	1,021	1,205	2,184	1,583
b) Collections	278	258	276	469	642
c) Percentage	33.8	25.3	22.9	21.5	40.6

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

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>51</u></b>	<b><u>38</u></b>	<b><u>30</u></b>	<b><u>47</u></b>	<b><u>66</u></b>
a) Arrear demand	21	18	18	11	20
b) Current demand	30	20	12	36	46
<b>2. <u>Payments with returns</u></b>	<b><u>71</u></b>	<b><u>58</u></b>	<b><u>551</u></b>	<b><u>322</u></b>	<b><u>226</u></b>
a) Adjustments out of deposits u/s 53	-	-	2	-	-
b) Adjustments out of deposits u/s 53 current	18	19	22	37	57
c) U/s 59-D Amnesty	-	-	453	194	-
d) U/s 80-D	1	1	1	4	-
e) Cash/cheque	52	38	73	87	77
f) Under SAS	-	-	-	-	92
<b>3. <u>Deduction at source</u></b>	<b><u>490</u></b>	<b><u>728</u></b>	<b><u>395</u></b>	<b><u>321</u></b>	<b><u>606</u></b>
a) U/s 50(1) Salary	1	1	3	4	3
b) U/s 50(2) Securities	1	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	-	-	-	-	-
g) U/s 50(4) Contracts	465	427	324	264	532
h) U/s 50(4A) Brokrage Fee	16	13	18	20	33
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	2	1	-	1	1
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	2	3	2	3	5
q) U/s 50(7B) House Rental	2	3	4	4	9
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	-	-	-	1	-
aa) Miscellaneous	1	279	43	23	22
<b>4. Total (Gross)</b>	<b>612</b>	<b>824</b>	<b>976</b>	<b>690</b>	<b>898</b>
Less Refunds	21	25	32	29	47
<b>5. Total (Net)</b>	<b>591</b>	<b>799</b>	<b>944</b>	<b>661</b>	<b>851</b>

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

a) Recoverable arrears	17	22	39	16	826
b) Collections	21	18	18	11	20
c) Percentage	123.5	81.8	46.2	68.8	2.4

**7. Collection out of current demand**

a) Recoverable demand	53	56	37	93	225
b) Collections	30	20	12	36	46
c) Percentage	56.6	35.7	32.4	38.7	20.4

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

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

**TABLE-11.2.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>51</u></b>	<b><u>54</u></b>	<b><u>63</u></b>	<b><u>80</u></b>	<b><u>44</u></b>
a) Arrear demand	26	28	32	34	22
b) Current demand	25	26	31	46	22
2. <b><u>Payments with returns</u></b>	<b><u>87</u></b>	<b><u>114</u></b>	<b><u>811</u></b>	<b><u>382</u></b>	<b><u>157</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	27	33	37	44	53
c) U/s 59-D Amnesty	-	-	680	233	-
d) U/s 80-D	-	-	-	4	-
e) Cash/cheque	60	81	94	101	104
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>467</u></b>	<b><u>636</u></b>	<b><u>465</u></b>	<b><u>425</u></b>	<b><u>448</u></b>
a) U/s 50(1) Salary	1	1	1	3	2
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	454	616	449	403	404
h) U/s 50(4A) Brokrage Fee	4	5	10	11	12
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	3	9	1	-	19
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	2	2	1	3	3
q) U/s 50(7B) House Rental	2	2	2	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	1	5
<b>4. Total (Gross)</b>	<b>605</b>	<b>804</b>	<b>1,339</b>	<b>887</b>	<b>649</b>
Less Refunds	61	30	57	53	90
<b>5. Total (Net)</b>	<b>544</b>	<b>774</b>	<b>1,282</b>	<b>834</b>	<b>559</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	52	72	161	201	115
b) Collections	26	28	32	34	22
c) Percentage	50.0	38.9	19.9	16.9	19.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	154	171	258	121	84
b) Collections	25	26	31	46	22
c) Percentage	16.2	15.2	12.0	38.0	26.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>74</u></b>	<b><u>85</u></b>	<b><u>120</u></b>	<b><u>151</u></b>	<b><u>132</u></b>
a) Arrear demand	41	42	21	52	74
b) Current demand	33	43	99	99	58
<b>2. <u>Payments with returns</u></b>	<b><u>133</u></b>	<b><u>108</u></b>	<b><u>771</u></b>	<b><u>505</u></b>	<b><u>152</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	39	39	41	45	44
c) U/s 59-D Amnesty	-	-	632	332	2
d) U/s 80-D	-	-	-	-	1
e) Cash/cheque	94	69	98	128	105
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>1,233</u></b>	<b><u>1,661</u></b>	<b><u>1,307</u></b>	<b><u>1,144</u></b>	<b><u>1,423</u></b>
a) U/s 50(1) Salary	4	5	5	7	6
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	-	-	-	-	1
f) U/s 50(3A) Tec. Fee	1	1	-	-	-
g) U/s 50(4) Contracts	978	1,106	911	849	1,201
h) U/s 50(4A) Brokrag Fee	18	20	67	106	130
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	51
m) U/s 50(6) Transport	82	132	143	148	4
n) U/s 50(6A) Dividends	10	10	3	6	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	11

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	53	55	7	12	16
q) U/s 50(7B) House Rental	14	16	12	15	1
r) U/s 50(7BB) Building Plan App.	7	11	7	-	-
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	-	-	-	1	-
aa) Miscellaneous	66	305	152	-	2
<b>4. Total (Gross)</b>	<b>1,440</b>	<b>1,854</b>	<b>2,198</b>	<b>1,800</b>	<b>1,707</b>
Less Refunds	58	42	38	40	37
<b>5. Total (Net)</b>	<b>1,382</b>	<b>1,812</b>	<b>2,160</b>	<b>1,760</b>	<b>1,670</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	92	75	63	246	315
b) Collections	41	42	21	52	74
c) Percentage	44.6	56.0	33.3	21.1	23.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	98	84	310	842	315
b) Collections	33	43	99	99	58
c) Percentage	33.7	51.2	31.9	11.8	18.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>24</u></b>	<b><u>25</u></b>	<b><u>15</u></b>	<b><u>25</u></b>	<b><u>-</u></b>
a) Arrear demand	12	13	8	6	-
b) Current demand	12	12	7	19	-
2. <b><u>Payments with returns</u></b>	<b><u>56</u></b>	<b><u>50</u></b>	<b><u>355</u></b>	<b><u>200</u></b>	<b><u>-</u></b>
a) Adjustments out of deposits u/s 53	1	1	-	-	-
b) Adjustments out of deposits u/s 53 current	17	17	18	24	-
c) U/s 59-D Amnesty	-	-	289	126	-
d) U/s 80-D	-	-	-	3	-
e) Cash/cheque	38	32	48	47	-
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>254</u></b>	<b><u>357</u></b>	<b><u>338</u></b>	<b><u>252</u></b>	<b><u>-</u></b>
a) U/s 50(1) Salary	-	-	-	-	-
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	246	295	312	235	-
h) U/s 50(4A) Brokrage Fee	3	3	6	7	-
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
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	-	-	-	-	-

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	3	1	-	1	-
q) U/s 50(7B) House Rental	1	-	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	1	58	18	7	-
<b>4. Total (Gross)</b>	<b>334</b>	<b>432</b>	<b>708</b>	<b>477</b>	<b>=</b>
Less Refunds	23	19	33	36	-
<b>5. Total (Net)</b>	<b>311</b>	<b>413</b>	<b>675</b>	<b>441</b>	<b>=</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	28	19	21	27	-
b) Collections	12	13	8	6	-
c) Percentage	42.9	68.4	38.1	22.2	-
<b>7. Collection out of current demand</b>					
a) Recoverable demand	32	32	22	48	-
b) Collections	12	12	7	19	-
c) Percentage	37.5	37.5	31.8	39.6	-
<b>8. Collection by adjustment out of advance tax deposits</b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>78</u></b>	<b><u>53</u></b>	<b><u>36</u></b>	<b><u>38</u></b>	<b><u>40</u></b>
a) Arrear demand	45	17	19	19	18
b) Current demand	33	36	17	19	22
2. <b><u>Payments with returns</u></b>	<b><u>112</u></b>	<b><u>85</u></b>	<b><u>696</u></b>	<b><u>334</u></b>	<b><u>143</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	36	29	36	46	55
c) U/s 59-D Amnesty	-	-	580	194	-
d) U/s 80-D	-	1	-	5	-
e) Cash/cheque	76	55	80	89	88
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>389</u></b>	<b><u>615</u></b>	<b><u>478</u></b>	<b><u>492</u></b>	<b><u>584</u></b>
a) U/s 50(1) Salary	1	11	6	9	5
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	375	584	442	420	527
h) U/s 50(4A) Brokrage Fee	3	5	8	22	27
i) U/s 50(5) Imports	-	-	-	7	-
j) U/s 50(5A) Exports	-	-	-	2	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	1	3	4	11	7
o) U/s 50(7) Bonus & Bonus Shares	1	-	1	-	-

**'E' Zone, Karachi**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	2	1	-	7	1
q) U/s 50(7B) House Rental	3	4	10	12	16
r) U/s 50(7BB) Building Plan App.	-	1	2	-	-
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	3	4	2	1	1
<b>4. Total (Gross)</b>	<b><u>579</u></b>	<b><u>753</u></b>	<b><u>1,210</u></b>	<b><u>864</u></b>	<b><u>767</u></b>
Less Refunds	12	15	31	36	26
<b>5. Total (Net)</b>	<b><u>567</u></b>	<b><u>738</u></b>	<b><u>1,179</u></b>	<b><u>828</u></b>	<b><u>741</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	56	58	44	44	125
b) Collections	45	17	19	19	18
c) Percentage	80.4	29.3	43.2	43.2	14.4
<b>7. Collection out of current demand</b>					
a) Recoverable demand	94	116	37	405	107
b) Collections	33	36	17	19	22
c) Percentage	35.1	31.0	45.9	4.7	20.6
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.6  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

Description	(Rs. in Million)				
	1997-98	1998-99	1999-00	2000-01	2001-02
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>102</b>	<b>46</b>	<b>17</b>	<b>77</b>	<b>97</b>
a) Arrear demand	40	17	14	17	23
b) Current demand	62	29	3	60	74
2. <b>Payments with returns</b>	<b>199</b>	<b>192</b>	<b>441</b>	<b>350</b>	<b>256</b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	60	65	84	111	116
c) U/s 59-D Amnesty	-	-	202	85	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	139	127	155	154	140
f) Under SAS	-	-	-	-	-
3. <b>Deduction at source</b>	<b>16,422</b>	<b>18,664</b>	<b>20,954</b>	<b>26,358</b>	<b>26,733</b>
a) U/s 50(1) Salary	2,907	2,865	3,910	3,781	4,390
b) U/s 50(2) Securities	-	-	-	54	7
c) U/s 50(2A) Interest	1,056	1,315	1,614	1,804	1,761
d) U/s 50(2B) Bank Trans.	141	142	215	179	193
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	-	47	167
h) U/s 50(4A) Brokrage Fee	-	-	-	8	4
i) U/s 50(5) Imports	9,613	11,554	11,995	15,892	15,556
j) U/s 50(5A) Exports	1,275	1,341	1,603	2,457	2,702
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	81	3	1	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	-	16
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'F' Zone, Karachi**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	-	-	-	-
q) U/s 50(7B) House Rental	-	-	-	-	7
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	96	233	310	210	219
t) U/s 50(7D) Interest on Bonds	115	178	374	406	425
u) U/s 50(7E) Elec. Bills	362	359	386	649	596
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	62	85	13
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	776	674	484	786	677
<b>4. Total (Gross)</b>	<b>16,723</b>	<b>18,902</b>	<b>21,412</b>	<b>26,785</b>	<b>27,086</b>
Less Refunds	6	18	140	47	41
<b>5. Total (Net)</b>	<b>16,717</b>	<b>18,884</b>	<b>21,272</b>	<b>26,738</b>	<b>27,045</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	54	18	47	59	25
b) Collections	40	17	14	17	23
c) Percentage	74.0	94.4	29.8	28.8	92.0
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	99	118	61	149	97
b) Collections	62	29	3	60	74
c) Percentage	62.2	24.6	4.9	40.3	76.3
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>79</u></b>	<b><u>67</u></b>	<b><u>63</u></b>	<b><u>114</u></b>	<b><u>171</u></b>
a) Arrear demand	42	32	42	43	32
b) Current demand	37	35	21	71	139
<b>2. <u>Payments with returns</u></b>	<b><u>71</u></b>	<b><u>58</u></b>	<b><u>256</u></b>	<b><u>121</u></b>	<b><u>65</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	17	16	24	21	21
c) U/s 59-D Amnesty	-	-	185	50	-
d) U/s 80-D	3	2	3	2	1
e) Cash/cheque	51	40	44	48	10
f) Under SAS	-	-	-	-	33
<b>3. <u>Deduction at source</u></b>	<b><u>2,063</u></b>	<b><u>2,503</u></b>	<b><u>2,306</u></b>	<b><u>2,967</u></b>	<b><u>1,294</u></b>
a) U/s 50(1) Salary	163	249	272	288	170
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	153	196	194	190	179
d) U/s 50(2B) Bank Trans.	42	47	44	38	43
e) U/s 50(3) Non Residents	3	4	-	-	-
f) U/s 50(3A) Tec. Fee	3	2	-	-	-
g) U/s 50(4) Contracts	1,385	1,651	1,439	2,062	507
h) U/s 50(4A) Brokrage Fee	3	2	5	4	6
i) U/s 50(5) Imports	85	74	63	92	92
j) U/s 50(5A) Exports	19	21	16	29	18
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	11	12	16	13
n) U/s 50(6A) Dividends	2	-	1	-	1
o) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	-

## Hyderabad Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	40	34	7	6	6
q) U/s 50(7B) House Rental	1	1	1	3	2
r) U/s 50(7BB) Building Plan App.	3	1	1	1	-
s) U/s 50(7C) Prizes & Winnings	12	24	35	12	21
t) U/s 50(7D) Interest on Bonds	-	-	-	1	-
u) U/s 50(7E) Elec. Bills	137	185	214	223	218
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	2	2	18
<b>4. Total (Gross)</b>	<b><u>2,213</u></b>	<b><u>2,628</u></b>	<b><u>2,625</u></b>	<b><u>3,202</u></b>	<b><u>1,530</u></b>
Less Refunds	26	46	67	30	43
<b>5. Total (Net)</b>	<b><u>2,187</u></b>	<b><u>2,582</u></b>	<b><u>2,558</u></b>	<b><u>3,172</u></b>	<b><u>1,487</u></b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	155	143	189	159	128
b) Collections	42	32	42	43	32
c) Percentage	27.1	22.4	22.2	27.0	25.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	155	305	185	318	366
b) Collections	37	35	21	71	139
c) Percentage	23.9	11.5	11.4	22.3	38.0
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>88</u></b>	<b><u>82</u></b>	<b><u>126</u></b>	<b><u>139</u></b>	<b><u>305</u></b>
a) Arrear demand	42	25	40	20	24
b) Current demand	46	57	86	119	281
2. <b><u>Payments with returns</u></b>	<b><u>244</u></b>	<b><u>101</u></b>	<b><u>391</u></b>	<b><u>192</u></b>	<b><u>220</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	113	66	65	90	151
c) U/s 59-D Amnesty	-	-	276	48	-
d) U/s 80-D	-	-	-	2	-
e) Cash/cheque	131	35	50	52	69
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>2,129</u></b>	<b><u>2,951</u></b>	<b><u>3,027</u></b>	<b><u>2,946</u></b>	<b><u>2,165</u></b>
a) U/s 50(1) Salary	175	153	175	175	207
b) U/s 50(2) Securities	35	60	50	25	28
c) U/s 50(2A) Interest	137	187	206	187	131
d) U/s 50(2B) Bank Trans.	74	88	96	86	52
e) U/s 50(3) Non Residents	25	25	-	-	-
f) U/s 50(3A) Tec. Fee	5	5	8	11	5
g) U/s 50(4) Contracts	852	1,440	1,265	1,476	621
h) U/s 50(4A) Brokrage Fee	1	1	4	7	6
i) U/s 50(5) Imports	523	591	606	427	780
j) U/s 50(5A) Exports	7	5	8	10	21
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	147	189	204	206	184
n) U/s 50(6A) Dividends	10	13	12	17	22
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	35	39	10	9	3
q) U/s 50(7B) House Rental	2	4	4	3	3
r) U/s 50(7BB) Building Plan App.	2	-	-	1	-
s) U/s 50(7C) Prizes & Winnings	8	19	25	16	11
t) U/s 50(7D) Interest on Bonds	1	16	37	37	37
u) U/s 50(7E) Elec. Bills	35	54	54	58	54
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	55	62	263	194	-
<b>4. Total (Gross)</b>	<b><u>2,461</u></b>	<b><u>3,134</u></b>	<b><u>3,544</u></b>	<b><u>3,277</u></b>	<b><u>2,690</u></b>
Less Refunds	85	44	148	129	94
<b>5. Total (Net)</b>	<b><u>2,376</u></b>	<b><u>3,090</u></b>	<b><u>3,396</u></b>	<b><u>3,148</u></b>	<b><u>2,596</u></b>

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

a) Recoverable arrears	88	150	87	117	176
b) Collections	42	25	40	20	24
c) Percentage	47.7	16.7	46.0	17.1	13.6

**7. Collection out of current demand**

a) Recoverable demand	137	139	295	208	389
b) Collections	46	57	86	119	281
c) Percentage	33.6	41.0	29.2	57.2	72.2

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>2,024</u></b>	<b><u>2,957</u></b>	<b><u>3,040</u></b>	<b><u>2,886</u></b>	<b><u>3,674</u></b>
a) Arrear demand	841	1,921	1,740	1,607	1,673
b) Current demand	1,183	1,036	1,300	1,279	2,001
<b>2. <u>Payments with returns</u></b>	<b><u>3,244</u></b>	<b><u>3,278</u></b>	<b><u>5,912</u></b>	<b><u>5,504</u></b>	<b><u>4,859</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	2,577	2,722	2,794	4,024	3,551
c) U/s 59-D Amnesty	-	-	1,566	605	-
d) U/s 80-D	42	24	39	46	28
e) Cash/cheque	625	532	1,513	698	1,184
f) Under SAS	-	-	-	131	96
<b>3. <u>Deduction at source</u></b>	<b><u>9,228</u></b>	<b><u>10,871</u></b>	<b><u>10,479</u></b>	<b><u>11,879</u></b>	<b><u>11,976</u></b>
a) U/s 50(1) Salary	1,128	990	1,268	1,236	1,236
b) U/s 50(2) Securities	1,528	1,643	1,515	1,217	859
c) U/s 50(2A) Interest	619	949	1,144	1,162	1,188
d) U/s 50(2B) Bank Trans.	91	107	110	121	108
e) U/s 50(3) Non Residents	14	72	58	99	114
f) U/s 50(3A) Tec. Fee	128	35	26	32	44
g) U/s 50(4) Contracts	2,847	4,232	3,031	3,527	3,805
h) U/s 50(4A) Brokrage Fee	8	15	16	30	34
i) U/s 50(5) Imports	1,195	1,179	1,212	2,130	1,848
j) U/s 50(5A) Exports	512	604	670	969	1,148
k) U/s 50(5AA) Indirect Exports	-	-	-	7	34
l) U/s 50(5B) Auth.dealers (F.Exchange)	24	14	1	1	1
m) U/s 50(6) Transport	83	112	122	115	136
n) U/s 50(6A) Dividends	22	24	143	134	239
o) U/s 50(7) Bonus & Bonus Shares	5	1	3	17	7

**Eastern Region, Lahore**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	14	29	4	6	4
q) U/s 50(7B) House Rental	13	14	36	27	14
r) U/s 50(7BB) Building Plan App.	7	5	6	1	2
s) U/s 50(7C) Prizes & Winings	86	170	197	97	103
t) U/s 50(7D) Interest on Bonds	79	55	108	68	206
u) U/s 50(7E) Elec. Bills	379	454	513	560	645
v) U/s 50(7F) Mobile Phone	28	143	162	159	161
w) U/s 50(7G) Gas Bills	-	-	109	144	18
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	418	24	25	20	22
<b>4. Total (Gross)</b>	<b>14,496</b>	<b>17,106</b>	<b>19,431</b>	<b>20,269</b>	<b>20,509</b>
Less Refunds	886	1,615	3,518	1,675	2,858
<b>5. Total (Net)</b>	<b>13,610</b>	<b>15,491</b>	<b>15,913</b>	<b>18,594</b>	<b>17,651</b>

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

a) Recoverable arrears	3,621	3,069	2,239	3,859	5,188
b) Collections	841	1,921	1,740	1,607	1,673
c) Percentage	23.2	62.6	77.7	41.6	32.2

**7. Collection out of current demand**

a) Recoverable demand	4,099	3,817	5,432	5,977	6,167
b) Collections	1,183	1,036	1,300	1,279	2,001
c) Percentage	28.9	27.1	23.9	21.4	32.4

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>112</u></b>	<b><u>65</u></b>	<b><u>88</u></b>	<b><u>64</u></b>	<b><u>79</u></b>
a) Arrear demand	48	29	35	26	30
b) Current demand	64	36	53	38	49
2. <b><u>Payments with returns</u></b>	<b><u>86</u></b>	<b><u>84</u></b>	<b><u>616</u></b>	<b><u>237</u></b>	<b><u>141</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	21	20	27	28	44
c) U/s 59-D Amnesty	-	-	500	104	-
d) U/s 80-D	-	-	-	2	-
e) Cash/cheque	65	64	89	2	1
f) Under SAS	-	-	-	101	96
3. <b><u>Deduction at source</u></b>	<b><u>321</u></b>	<b><u>496</u></b>	<b><u>643</u></b>	<b><u>672</u></b>	<b><u>764</u></b>
a) U/s 50(1) Salary	-	-	-	-	-
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	320	496	625	654	670
h) U/s 50(4A) Brokrage Fee	-	-	2	3	3
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	11	12	87
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'A' Zone, Lahore**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	-	2	-	1
q) U/s 50(7B) House Rental	-	-	2	3	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	-	-
<b>4. Total (Gross)</b>	<b>519</b>	<b>645</b>	<b>1,347</b>	<b>973</b>	<b>984</b>
Less Refunds	14	11	11	15	18
<b>5. Total (Net)</b>	<b>505</b>	<b>634</b>	<b>1,336</b>	<b>958</b>	<b>966</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	122	85	50	85	47
b) Collections	48	29	35	26	30
c) Percentage	39.3	34.1	70.0	30.6	63.8
<b>7. Collection out of current demand</b>					
a) Recoverable demand	171	137	178	153	179
b) Collections	64	36	53	38	49
c) Percentage	37.4	26.3	29.8	24.8	27.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b><u>133</u></b>	<b><u>135</u></b>	<b><u>125</u></b>	<b><u>47</u></b>	<b><u>299</u></b>
a) Arrear demand	75	87	76	26	61
b) Current demand	58	48	49	21	238
<b>2. Payments with returns</b>	<b><u>138</u></b>	<b><u>120</u></b>	<b><u>792</u></b>	<b><u>355</u></b>	<b><u>188</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	22	25	31	35	52
c) U/s 59-D Amnesty	-	-	680	152	-
d) U/s 80-D	-	-	-	2	-
e) Cash/cheque	116	95	81	165	136
f) Under SAS	-	-	-	1	-
<b>3. Deduction at source</b>	<b><u>1,398</u></b>	<b><u>1,335</u></b>	<b><u>1,565</u></b>	<b><u>1,542</u></b>	<b><u>1,569</u></b>
a) U/s 50(1) Salary	1,044	889	1,106	1,066	1,044
b) U/s 50(2) Securities	1	2	-	1	-
c) U/s 50(2A) Interest	7	8	8	7	3
d) U/s 50(2B) Bank Trans.	1	3	6	7	3
e) U/s 50(3) Non Residents	2	3	-	-	-
f) U/s 50(3A) Tec. Fee	1	8	1	1	-
g) U/s 50(4) Contracts	247	292	292	308	369
h) U/s 50(4A) Brokrag Fee	1	3	3	10	17
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	1	1	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
m) U/s 50(6) Transport	77	106	115	114	131
n) U/s 50(6A) Dividends	2	2	2	4	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	1	1	1

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	3	3	1	3	1
q) U/s 50(7B) House Rental	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	3	2	11	3	-
<b>4. Total (Gross)</b>	<b>1,669</b>	<b>1,590</b>	<b>2,482</b>	<b>1,944</b>	<b>2,056</b>
Less Refunds	40	23	18	27	21
<b>5. Total (Net)</b>	<b>1,629</b>	<b>1,567</b>	<b>2,464</b>	<b>1,917</b>	<b>2,035</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	202	290	298	300	376
b) Collections	75	87	76	26	61
c) Percentage	37.1	30.0	25.5	8.7	16.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	223	208	203	269	454
b) Collections	58	48	49	21	238
c) Percentage	26.0	23.1	24.1	7.8	52.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

Description	(Rs. in Million)				
	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>32</u></b>	<b><u>35</u></b>	<b><u>40</u></b>	<b><u>20</u></b>	<b><u>65</u></b>
a) Arrear demand	16	19	25	12	20
b) Current demand	16	16	15	8	45
<b>2. <u>Payments with returns</u></b>	<b><u>47</u></b>	<b><u>47</u></b>	<b><u>453</u></b>	<b><u>191</u></b>	<b><u>83</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	12	16	10	18	22
c) U/s 59-D Amnesty	-	-	386	104	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	35	31	57	69	61
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>550</u></b>	<b><u>1,018</u></b>	<b><u>722</u></b>	<b><u>6,203</u></b>	<b><u>6,369</u></b>
a) U/s 50(1) Salary	19	18	30	31	28
b) U/s 50(2) Securities	-	-	-	-	1
c) U/s 50(2A) Interest	24	25	25	1,154	1,178
d) U/s 50(2B) Bank Trans.	4	5	6	109	105
e) U/s 50(3) Non Residents	-	-	-	1	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	494	951	647	910	1,017
h) U/s 50(4A) Brokrage Fee	-	-	-	3	2
i) U/s 50(5) Imports	-	-	-	2,130	1,848
j) U/s 50(5A) Exports	-	3	4	968	1,147
k) U/s 50(5AA) Indirect Exports	-	-	-	7	34
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	1	1
m) U/s 50(6) Transport	5	5	7	1	5
n) U/s 50(6A) Dividends	-	5	-	9	21
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**C' Zone, Lahore**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	4	6	-	1	1
q) U/s 50(7B) House Rental	-	-	-	3	6
r) U/s 50(7BB) Building Plan App.	-	-	-	-	1
s) U/s 50(7C) Prizes & Winnings	-	-	-	97	103
t) U/s 50(7D) Interest on Bonds	-	-	-	68	206
u) U/s 50(7E) Elec. Bills	-	-	-	560	645
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	144	18
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	-	-	3	6	2
<b>4. Total (Gross)</b>	<b>629</b>	<b>1,100</b>	<b>1,215</b>	<b>6,414</b>	<b>6,517</b>
Less Refunds	12	24	37	49	11
<b>5. Total (Net)</b>	<b>617</b>	<b>1,076</b>	<b>1,178</b>	<b>6,365</b>	<b>6,506</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-10	85	87	122	172
b) Collections	16	19	25	12	20
c) Percentage	-160.0	22.4	28.7	9.8	11.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	60	81	153	86	87
b) Collections	16	16	15	8	45
c) Percentage	26.7	19.8	9.8	9.3	51.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>1,206</u></b>	<b><u>1,460</u></b>	<b><u>1,284</u></b>	<b><u>1,375</u></b>	<b><u>1,648</u></b>
a) Arrear demand	451	876	838	840	854
b) Current demand	755	584	446	535	794
<b>2. <u>Payments with returns</u></b>	<b><u>1,631</u></b>	<b><u>1,808</u></b>	<b><u>2,233</u></b>	<b><u>2,266</u></b>	<b><u>2,562</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,356	1,596	1,527	1,909	2,136
c) U/s 59-D Amnesty	-	-	-	93	-
d) U/s 80-D	36	18	32	15	6
e) Cash/cheque	239	194	674	249	420
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>2,278</u></b>	<b><u>3,120</u></b>	<b><u>2,099</u></b>	<b><u>2,081</u></b>	<b><u>1,761</u></b>
a) U/s 50(1) Salary	29	29	40	72	81
b) U/s 50(2) Securities	1,526	1,641	1,515	1,216	857
c) U/s 50(2A) Interest	1	-	5	-	7
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	11	69	58	98	114
f) U/s 50(3A) Tec. Fee	127	27	18	31	44
g) U/s 50(4) Contracts	534	1,296	296	553	568
h) U/s 50(4A) Brokrage Fee	5	11	9	6	5
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	28	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	1	1	-	-	-
n) U/s 50(6A) Dividends	18	16	125	85	75
o) U/s 50(7) Bonus & Bonus Shares	5	1	2	16	6

## Companies-I, Lahore

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	7	19	-	2	1
q) U/s 50(7B) House Rental	4	-	2	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	10	10	1	-	-
<b>4. Total (Gross)</b>	<b><u>5,115</u></b>	<b><u>6,388</u></b>	<b><u>5,616</u></b>	<b><u>5,722</u></b>	<b><u>5,971</u></b>
Less Refunds	639	571	2,121	737	1,246
<b>5. Total (Net)</b>	<b><u>4,476</u></b>	<b><u>5,817</u></b>	<b><u>3,495</u></b>	<b><u>4,985</u></b>	<b><u>4,725</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	3,168	1,634	1,099	1,561	2,602
b) Collections	451	876	838	840	854
c) Percentage	14.2	53.6	76.3	53.8	32.8
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	2,255	2,185	2,921	2,776	2,171
b) Collections	755	584	446	535	794
c) Percentage	33.5	26.7	15.3	19.3	36.6
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>272</u></b>	<b><u>945</u></b>	<b><u>1,225</u></b>	<b><u>1,009</u></b>	<b><u>1,056</u></b>
a) Arrear demand	146	739	578	578	581
b) Current demand	126	206	647	431	475
<b>2. <u>Payments with returns</u></b>	<b><u>1,187</u></b>	<b><u>1,122</u></b>	<b><u>1,625</u></b>	<b><u>2,093</u></b>	<b><u>1,099</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,055	1,010	1,134	1,888	994
c) U/s 59-D Amnesty	-	-	-	56	-
d) U/s 80-D	4	6	2	8	12
e) Cash/cheque	128	106	489	112	93
f) Under SAS	-	-	-	29	-
<b>3. <u>Deduction at source</u></b>	<b><u>1,603</u></b>	<b><u>1,233</u></b>	<b><u>1,269</u></b>	<b><u>1,046</u></b>	<b><u>1,165</u></b>
a) U/s 50(1) Salary	21	25	41	47	50
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	1,154	1,064	1,063	808	886
h) U/s 50(4A) Brokrage Fee	-	-	-	6	6
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	1
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	12	42
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Companies-II, Lahore

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	-	-	-	-
q) U/s 50(7B) House Rental	-	-	2	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	1	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	28	143	162	159	161
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	400	1	1	6	16
<b>4. Total (Gross)</b>	<b><u>3,062</u></b>	<b><u>3,300</u></b>	<b><u>4,119</u></b>	<b><u>4,148</u></b>	<b><u>3,320</u></b>
Less Refunds	141	787	1,032	697	1,143
<b>5. Total (Net)</b>	<b><u>2,921</u></b>	<b><u>2,513</u></b>	<b><u>3,087</u></b>	<b><u>3,451</u></b>	<b><u>2,177</u></b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-329	274	596	961	951
b) Collections	146	739	578	578	581
c) Percentage	-44.4	269.7	97.0	60.1	61.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	910	603	1,774	1,474	1,805
b) Collections	126	206	647	431	475
c) Percentage	13.8	34.2	36.5	29.2	26.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>269</u></b>	<b><u>317</u></b>	<b><u>278</u></b>	<b><u>371</u></b>	<b><u>527</u></b>
a) Arrear demand	105	171	188	125	127
b) Current demand	164	146	90	246	400
2. <b><u>Payments with returns</u></b>	<b><u>155</u></b>	<b><u>97</u></b>	<b><u>193</u></b>	<b><u>362</u></b>	<b><u>786</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	111	55	65	146	303
c) U/s 59-D Amnesty	-	-	-	96	-
d) U/s 80-D	2	-	5	19	10
e) Cash/cheque	42	42	123	101	473
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>3,078</u></b>	<b><u>3,669</u></b>	<b><u>4,181</u></b>	<b><u>335</u></b>	<b><u>348</u></b>
a) U/s 50(1) Salary	15	29	51	20	33
b) U/s 50(2) Securities	1	-	-	-	1
c) U/s 50(2A) Interest	587	916	1,106	1	-
d) U/s 50(2B) Bank Trans.	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	98	133	108	294	295
h) U/s 50(4A) Brokrage Fee	2	1	2	2	1
i) U/s 50(5) Imports	1,195	1,179	1,212	-	-
j) U/s 50(5A) Exports	511	600	638	1	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	23	14	1	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	2	1	5	12	14
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Special Zone, Lahore**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	1	1	-	-
q) U/s 50(7B) House Rental	2	2	12	-	-
r) U/s 50(7BB) Building Plan App.	7	5	5	-	-
s) U/s 50(7C) Prizes & Winnings	86	169	197	-	-
t) U/s 50(7D) Interest on Bonds	79	55	108	-	-
u) U/s 50(7E) Elec. Bills	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	4	11	8	5	4
<b>4. Total (Gross)</b>	<b><u>3,502</u></b>	<b><u>4,083</u></b>	<b><u>4,652</u></b>	<b><u>1,068</u></b>	<b><u>1,661</u></b>
Less Refunds	40	199	299	150	419
<b>5. Total (Net)</b>	<b><u>3,462</u></b>	<b><u>3,884</u></b>	<b><u>4,353</u></b>	<b><u>918</u></b>	<b><u>1,242</u></b>

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

a) Recoverable arrears	468	701	109	830	1,040
b) Collections	105	171	188	125	127
c) Percentage	22.5	24.4	172.5	15.1	12.2

**7. Collection out of current demand**

a) Recoverable demand	480	603	203	1,219	1,471
b) Collections	164	146	90	246	400
c) Percentage	34.2	24.2	44.3	20.2	27.2

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>414</u></b>	<b><u>450</u></b>	<b><u>422</u></b>	<b><u>328</u></b>	<b><u>438</u></b>
a) Arrear demand	161	248	186	108	127
b) Current demand	253	202	236	220	311
2. <b><u>Payments with returns</u></b>	<b><u>502</u></b>	<b><u>798</u></b>	<b><u>1,971</u></b>	<b><u>1,106</u></b>	<b><u>1,016</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	237	564	395	494	723
c) U/s 59-D Amnesty	-	-	151	269	-
d) U/s 80-D	22	14	6	2	2
e) Cash/cheque	243	220	1,419	164	49
f) Under SAS	-	-	-	177	242
3. <b><u>Deduction at source</u></b>	<b><u>4,707</u></b>	<b><u>5,434</u></b>	<b><u>5,939</u></b>	<b><u>6,037</u></b>	<b><u>6,398</u></b>
a) U/s 50(1) Salary	411	432	488	419	504
b) U/s 50(2) Securities	100	-	63	119	2
c) U/s 50(2A) Interest	711	915	957	892	872
d) U/s 50(2B) Bank Trans.	161	146	161	162	140
e) U/s 50(3) Non Residents	-	3	-	8	12
f) U/s 50(3A) Tec. Fee	2	2	-	-	-
g) U/s 50(4) Contracts	1,983	2,270	2,496	2,230	2,124
h) U/s 50(4A) Brokrage Fee	17	13	25	51	62
i) U/s 50(5) Imports	165	192	202	245	223
j) U/s 50(5A) Exports	381	394	440	741	881
k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	1	-	-	-
m) U/s 50(6) Transport	58	79	90	109	117
n) U/s 50(6A) Dividends	12	8	39	100	409
o) U/s 50(7) Bonus & Bonus Shares	1	2	-	-	1

**Central Region, Multan**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	86	119	48	41	20
q) U/s 50(7B) House Rental	3	5	9	12	13
r) U/s 50(7BB) Building Plan App.	1	1	1	-	-
s) U/s 50(7C) Prizes & Winnings	38	77	83	57	77
t) U/s 50(7D) Interest on Bonds	19	78	100	98	100
u) U/s 50(7E) Elec. Bills	532	635	700	739	816
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	25	62	37	14	25
<b>4. Total (Gross)</b>	<b><u>5,623</u></b>	<b><u>6,682</u></b>	<b><u>8,332</u></b>	<b><u>7,471</u></b>	<b><u>7,852</u></b>
Less Refunds	171	242	334	167	193
<b>5. Total (Net)</b>	<b><u>5,452</u></b>	<b><u>6,440</u></b>	<b><u>7,998</u></b>	<b><u>7,304</u></b>	<b><u>7,659</u></b>

**PART.II. ANALYSIS:**

**6. Collection out of arrear demand**

a) Recoverable arrears	1,059	1,010	996	1,016	1,223
b) Collections	161	248	186	108	127
c) Percentage	15.2	24.6	18.7	10.6	10.4

**7. Collection out of current demand**

a) Recoverable demand	991	1,284	1,061	856	1,195
b) Collections	253	202	236	220	311
c) Percentage	25.5	15.7	22.2	25.7	26.0

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

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

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>23</u></b>	<b><u>15</u></b>	<b><u>17</u></b>	<b><u>18</u></b>	<b><u>29</u></b>
a) Arrear demand	11	7	10	6	10
b) Current demand	12	8	7	12	19
2. <b><u>Payments with returns</u></b>	<b><u>29</u></b>	<b><u>33</u></b>	<b><u>97</u></b>	<b><u>56</u></b>	<b><u>37</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	8	14	7	10	13
c) U/s 59-D Amnesty	-	-	-	20	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	21	19	90	3	7
f) Under SAS	-	-	-	23	17
3. <b><u>Deduction at source</u></b>	<b><u>241</u></b>	<b><u>354</u></b>	<b><u>330</u></b>	<b><u>350</u></b>	<b><u>387</u></b>
a) U/s 50(1) Salary	25	32	29	21	22
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	67	110	112	102	105
d) U/s 50(2B) Bank Trans.	12	12	11	12	13
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	121	176	161	188	220
h) U/s 50(4A) Brokrage Fee	-	-	2	4	4
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	2	3	2	4	4
k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	5	6	6	12	13
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sahiwal Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	8	13	6	5	3
q) U/s 50(7B) House Rental	-	-	1	-	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	-	2	2
4. <b>Total (Gross)</b>	<b>293</b>	<b>402</b>	<b>444</b>	<b>424</b>	<b>453</b>
Less Refunds	10	7	34	14	22
5. <b>Total (Net)</b>	<b>283</b>	<b>395</b>	<b>410</b>	<b>410</b>	<b>431</b>
<b>PART.II. ANALYSIS:</b>					
6. <b>Collection out of arrear demand</b>					
a) Recoverable arrears	75	67	74	80	74
b) Collections	11	7	10	6	10
c) Percentage	14.7	10.4	13.5	7.5	13.5
7. <b>Collection out of current demand</b>					
a) Recoverable demand	44	63	35	45	37
b) Collections	12	8	7	12	19
c) Percentage	27.3	12.7	20.0	26.7	51.4
8. <b>Collection by adjustment out of advance tax deposits</b>					
a) Deposits	8	14	7	-	-
b) Adjustments	8	14	7	-	-
i) With returns	8	14	7	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>35</u></b>	<b><u>42</u></b>	<b><u>62</u></b>	<b><u>65</u></b>	<b><u>80</u></b>
a) Arrear demand	14	17	26	17	19
b) Current demand	21	25	36	48	61
2. <b><u>Payments with returns</u></b>	<b><u>41</u></b>	<b><u>47</u></b>	<b><u>169</u></b>	<b><u>81</u></b>	<b><u>59</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	10	13	13	17	26
c) U/s 59-D Amnesty	-	-	-	15	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	31	34	156	40	12
f) Under SAS	-	-	-	9	21
3. <b><u>Deduction at source</u></b>	<b><u>666</u></b>	<b><u>778</u></b>	<b><u>758</u></b>	<b><u>833</u></b>	<b><u>783</u></b>
a) U/s 50(1) Salary	70	86	101	97	126
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	98	127	135	122	123
d) U/s 50(2B) Bank Trans.	33	37	35	29	26
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	1	2	-	-	-
g) U/s 50(4) Contracts	436	493	462	564	488
h) U/s 50(4A) Brokrag Fee	6	1	2	2	2
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	10	11	8	10
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Bahawalpur Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	14	15	6	5	2
q) U/s 50(7B) House Rental	-	1	1	2	1
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	1	3	4	2	5
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	1	2	-
4. <b>Total (Gross)</b>	<b>742</b>	<b>867</b>	<b>989</b>	<b>979</b>	<b>922</b>
Less Refunds	10	20	16	10	14
5. <b>Total (Net)</b>	<b>732</b>	<b>847</b>	<b>973</b>	<b>969</b>	<b>908</b>

**PART.II. ANALYSIS:**

6. <b>Collection out of arrear demand</b>					
a) Recoverable arrears	107	146	172	178	182
b) Collections	14	17	26	17	19
c) Percentage	13.1	11.6	15.1	9.6	10.4
7. <b>Collection out of current demand</b>					
a) Recoverable demand	115	113	128	117	326
b) Collections	21	25	36	48	61
c) Percentage	18.3	22.1	28.1	41.0	18.7
8. <b>Collection by adjustment out of advance tax deposits</b>					
a) Deposits	10	13	10	-	-
b) Adjustments	10	13	10	-	-
i) With returns	10	13	10	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Million Rupees)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>87</u></b>	<b><u>173</u></b>	<b><u>93</u></b>	<b><u>60</u></b>	<b><u>100</u></b>
a) Arrear demand	32	130	36	25	38
b) Current demand	55	43	57	35	62
2. <b><u>Payments with returns</u></b>	<b><u>138</u></b>	<b><u>407</u></b>	<b><u>581</u></b>	<b><u>478</u></b>	<b><u>554</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	72	353	239	307	478
c) U/s 59-D Amnesty	-	-	-	102	-
d) U/s 80-D	-	1	1	-	1
e) Cash/cheque	66	53	341	16	10
f) Under SAS	-	-	-	53	65
3. <b><u>Deduction at source</u></b>	<b><u>1,597</u></b>	<b><u>1,873</u></b>	<b><u>2,309</u></b>	<b><u>2,169</u></b>	<b><u>2,329</u></b>
a) U/s 50(1) Salary	113	120	145	115	138
b) U/s 50(2) Securities	100	-	62	118	1
c) U/s 50(2A) Interest	191	255	271	281	261
d) U/s 50(2B) Bank Trans.	48	52	52	51	41
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	697	843	1,132	787	708
h) U/s 50(4A) Brokrage Fee	1	3	6	14	17
i) U/s 50(5) Imports	64	82	105	125	78
j) U/s 50(5A) Exports	54	72	92	151	206
k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	1	-	-	-
m) U/s 50(6) Transport	21	21	26	32	31
n) U/s 50(6A) Dividends	4	3	18	95	405
o) U/s 50(7) Bonus & Bonus Shares	1	2	-	-	1

## Multan Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	27	39	11	6	4
q) U/s 50(7B) House Rental	1	1	2	3	3
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	7	15	20	19	22
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	256	324	354	368	403
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	40	13	4	10
<b>4. Total (Gross)</b>	<b><u>1,822</u></b>	<b><u>2,453</u></b>	<b><u>2,983</u></b>	<b><u>2,707</u></b>	<b><u>2,983</u></b>
Less Refunds	28	106	107	44	42
<b>5. Total (Net)</b>	<b><u>1,794</u></b>	<b><u>2,347</u></b>	<b><u>2,876</u></b>	<b><u>2,663</u></b>	<b><u>2,941</u></b>

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

a) Recoverable arrears	494	313	366	408	588
b) Collections	32	130	36	25	38
c) Percentage	6.5	41.5	9.8	6.1	6.5

**7. Collection out of current demand**

a) Recoverable demand	334	651	338	291	440
b) Collections	55	43	57	35	62
c) Percentage	16.5	6.6	16.9	12.0	14.1

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

a) Deposits	72	353	239	-	-
b) Adjustments	72	353	239	-	-
i) With returns	72	353	239	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.4  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

		(Rs. in Million)				
Description		1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>						
1.	<b><u>Collection of demand</u></b>	<b><u>64</u></b>	<b><u>35</u></b>	<b><u>34</u></b>	<b><u>41</u></b>	<b><u>73</u></b>
	a) Arrear demand	19	21	22	15	16
	b) Current demand	45	14	12	26	57
2.	<b><u>Payments with returns</u></b>	<b><u>94</u></b>	<b><u>96</u></b>	<b><u>683</u></b>	<b><u>253</u></b>	<b><u>146</u></b>
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	14	19	20	24	37
	c) U/s 59-D Amnesty	-	-	-	88	-
	d) U/s 80-D	-	-	-	1	-
	e) Cash/cheque	80	77	663	63	11
	f) Under SAS	-	-	-	77	98
3.	<b><u>Deduction at source</u></b>	<b><u>912</u></b>	<b><u>1,009</u></b>	<b><u>1,093</u></b>	<b><u>1,077</u></b>	<b><u>1,144</u></b>
	a) U/s 50(1) Salary	105	98	113	61	30
	b) U/s 50(2) Securities	-	-	1	1	1
	c) U/s 50(2A) Interest	143	170	175	158	149
	d) U/s 50(2B) Bank Trans.	41	14	35	43	38
	e) U/s 50(3) Non Residents	-	-	-	3	-
	f) U/s 50(3A) Tec. Fee	1	-	-	-	-
	g) U/s 50(4) Contracts	233	220	207	239	282
	h) U/s 50(4A) Brokrage Fee	8	8	13	22	31
	i) U/s 50(5) Imports	15	-	-	-	-
	j) U/s 50(5A) Exports	14	5	-	1	-
	k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
	l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	m) U/s 50(6) Transport	15	25	25	31	37
	n) U/s 50(6A) Dividends	5	3	2	2	3
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Faisalabad Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	5	15	5	7	4
q) U/s 50(7B) House Rental	1	2	4	5	6
r) U/s 50(7BB) Building Plan App.	1	1	1	-	-
s) U/s 50(7C) Prizes & Winnings	30	58	58	36	50
t) U/s 50(7D) Interest on Bonds	18	78	97	95	99
u) U/s 50(7E) Elec. Bills	276	311	346	371	413
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	11	2	1
4. <b>Total (Gross)</b>	<b>1,070</b>	<b>1,140</b>	<b>1,810</b>	<b>1,371</b>	<b>1,363</b>
Less Refunds	19	25	21	13	12
5. <b>Total (Net)</b>	<b>1,051</b>	<b>1,115</b>	<b>1,789</b>	<b>1,358</b>	<b>1,351</b>

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

a) Recoverable arrears	102	118	120	150	138
b) Collections	19	21	22	15	16
c) Percentage	18.6	17.8	18.3	10.0	11.6

7. **Collection out of current demand**

a) Recoverable demand	123	79	129	82	98
b) Collections	45	14	12	26	57
c) Percentage	36.6	17.7	9.3	31.7	58.2

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

a) Deposits	14	19	20	-	-
b) Adjustments	14	19	20	-	-
i) With returns	14	19	20	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>155</u></b>	<b><u>128</u></b>	<b><u>171</u></b>	<b><u>91</u></b>	<b><u>87</u></b>
a) Arrear demand	66	51	72	24	22
b) Current demand	89	77	99	67	65
2. <b><u>Payments with returns</u></b>	<b><u>165</u></b>	<b><u>179</u></b>	<b><u>277</u></b>	<b><u>173</u></b>	<b><u>175</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	123	155	107	127	156
c) U/s 59-D Amnesty	-	-	151	21	-
d) U/s 80-D	22	13	5	1	1
e) Cash/cheque	20	11	14	23	6
f) Under SAS	-	-	-	1	12
3. <b><u>Deduction at source</u></b>	<b><u>512</u></b>	<b><u>620</u></b>	<b><u>659</u></b>	<b><u>885</u></b>	<b><u>1,070</u></b>
a) U/s 50(1) Salary	12	17	19	63	122
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	1	1	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	3	-	5	12
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	95	166	171	105	117
h) U/s 50(4A) Brokrage Fee	2	-	2	4	3
i) U/s 50(5) Imports	85	109	97	120	144
j) U/s 50(5A) Exports	310	313	344	582	666
k) U/s 50(5AA) Indirect Expr	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	3	2	19	3	1
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Description	1997-98	1998-99	1999-00	2000-01	2001-02
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	4	9	6	2	5
4. <b>Total (Gross)</b>	<b>832</b>	<b>927</b>	<b>1,107</b>	<b>1,149</b>	<b>1,332</b>
Less Refunds	89	68	113	73	81
5. <b>Total (Net)</b>	<b>743</b>	<b>859</b>	<b>994</b>	<b>1,076</b>	<b>1,251</b>

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

a) Recoverable arrears	181	254	149	66	111
b) Collections	66	51	72	24	22
c) Percentage	36.5	20.1	48.3	36.4	19.8

7. **Collection out of current demand**

a) Recoverable demand	299	202	293	211	166
b) Collections	89	77	99	67	65
c) Percentage	29.8	38.1	33.8	31.8	39.2

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

a) Deposits	123	155	106	-	-
b) Adjustments	123	155	106	-	-
i) With returns	123	155	106	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>50</u></b>	<b><u>57</u></b>	<b><u>45</u></b>	<b><u>53</u></b>	<b><u>69</u></b>
a) Arrear demand	19	22	20	21	22
b) Current demand	31	35	25	32	47
2. <b><u>Payments with returns</u></b>	<b><u>35</u></b>	<b><u>36</u></b>	<b><u>164</u></b>	<b><u>65</u></b>	<b><u>45</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	10	10	9	9	13
c) U/s 59-D Amnesty	-	-	-	23	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	25	26	155	19	3
f) Under SAS	-	-	-	14	29
3. <b><u>Deduction at source</u></b>	<b><u>779</u></b>	<b><u>800</u></b>	<b><u>790</u></b>	<b><u>723</u></b>	<b><u>685</u></b>
a) U/s 50(1) Salary	86	79	81	62	66
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	212	252	263	229	234
d) U/s 50(2B) Bank Trans.	27	31	28	27	22
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	401	372	363	347	309
h) U/s 50(4A) Brokrage Fee	-	1	-	5	5
i) U/s 50(5) Imports	1	1	-	-	1
j) U/s 50(5A) Exports	1	1	2	3	5
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	11	17	22	26	26
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sargodha Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	32	37	20	17	7
q) U/s 50(7B) House Rental	1	1	1	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	-	-	3	3	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	7	8	6	2	7
<b>4. Total (Gross)</b>	<b>864</b>	<b>893</b>	<b>999</b>	<b>841</b>	<b>799</b>
Less Refunds	15	16	43	13	22
<b>5. Total (Net)</b>	<b>849</b>	<b>877</b>	<b>956</b>	<b>828</b>	<b>777</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	100	112	115	134	130
b) Collections	19	22	20	21	22
c) Percentage	19.0	19.6	17.4	15.7	16.9
<b>7. Collection out of current demand</b>					
a) Recoverable demand	76	176	138	110	128
b) Collections	31	35	25	32	47
c) Percentage	40.8	19.9	18.1	29.1	36.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	10	10	9	-	-
b) Adjustments	10	10	9	-	-
i) With returns	10	10	9	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

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

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>2,580</u></b>	<b><u>3,187</u></b>	<b><u>1,662</u></b>	<b><u>1,734</u></b>	<b><u>6,833</u></b>
a) Arrear demand	839	903	753	661	449
b) Current demand	1,741	2,284	909	1,073	6,384
2. <b><u>Payments with returns</u></b>	<b><u>5,314</u></b>	<b><u>4,920</u></b>	<b><u>11,547</u></b>	<b><u>12,075</u></b>	<b><u>25,392</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	3,224	3,183	9,364	7,053	15,116
c) U/s 59-D Amnesty	-	-	1,449	373	1
d) U/s 80-D	14	10	13	287	7
e) Cash/cheque	2,076	1,727	721	4,293	10,182
f) Under SAS	-	-	-	69	86
3. <b><u>Deduction at source</u></b>	<b><u>11,368</u></b>	<b><u>13,153</u></b>	<b><u>15,452</u></b>	<b><u>14,276</u></b>	<b><u>16,252</u></b>
a) U/s 50(1) Salary	1,183	1,335	1,532	1,418	1,772
b) U/s 50(2) Securities	491	517	1,521	706	952
c) U/s 50(2A) Interest	1,460	1,741	2,046	2,028	2,335
d) U/s 50(2B) Bank Trans.	180	181	193	208	203
e) U/s 50(3) Non Residents	90	131	291	185	256
f) U/s 50(3A) Tec. Fee	64	73	124	141	180
g) U/s 50(4) Contracts	5,532	6,090	6,233	5,550	5,633
h) U/s 50(4A) Brokrage Fee	31	35	63	79	91
i) U/s 50(5) Imports	418	504	621	630	732
j) U/s 50(5A) Exports	197	217	228	438	530
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	9	6	13	8	1
m) U/s 50(6) Transport	190	257	298	215	270
n) U/s 50(6A) Dividends	481	271	202	213	433
o) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	1

## Northern Region, Islamabad

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	141	175	88	79	28
q) U/s 50(7B) House Rental	48	56	59	72	91
r) U/s 50(7BB) Building Plan App.	7	12	17	6	-
s) U/s 50(7C) Prizes & Winnings	40	82	105	64	93
t) U/s 50(7D) Interest on Bonds	75	136	74	38	51
u) U/s 50(7E) Elec. Bills	565	658	716	820	910
v) U/s 50(7F) Mobile Phone	143	645	1,002	1,236	1,503
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	22	31	26	142	187
<b>4. Total (Gross)</b>	<b><u>19,262</u></b>	<b><u>21,260</u></b>	<b><u>28,661</u></b>	<b><u>28,085</u></b>	<b><u>48,477</u></b>
Less Refunds	1,003	909	1,443	1,602	4,270
<b>5. Total (Net)</b>	<b><u>18,259</u></b>	<b><u>20,351</u></b>	<b><u>27,218</u></b>	<b><u>26,483</u></b>	<b><u>44,207</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	2,082	2,481	1,769	4,394	4,935
b) Collections	839	903	753	661	449
c) Percentage	40.3	36.4	42.6	15.0	9.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	4,839	8,092	4,254	6,269	13,882
b) Collections	1,741	2,284	909	1,073	6,384
c) Percentage	36.0	28.2	21.4	17.1	46.0
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>60</u></b>	<b><u>70</u></b>	<b><u>46</u></b>	<b><u>80</u></b>	<b><u>108</u></b>
a) Arrear demand	22	23	20	21	25
b) Current demand	38	47	26	59	83
2. <b><u>Payments with returns</u></b>	<b><u>76</u></b>	<b><u>90</u></b>	<b><u>365</u></b>	<b><u>161</u></b>	<b><u>111</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	29	39	36	41	56
c) U/s 59-D Amnesty	-	-	265	60	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	47	51	64	21	6
f) Under SAS	-	-	-	39	49
3. <b><u>Deduction at source</u></b>	<b><u>535</u></b>	<b><u>688</u></b>	<b><u>787</u></b>	<b><u>830</u></b>	<b><u>891</u></b>
a) U/s 50(1) Salary	35	36	37	33	37
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	118	164	220	213	214
d) U/s 50(2B) Bank Trans.	17	18	16	17	16
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	111	155	147	154	150
h) U/s 50(4A) Brokrage Fee	2	4	4	9	7
i) U/s 50(5) Imports	15	4	4	1	2
j) U/s 50(5A) Exports	23	33	37	70	94
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
m) U/s 50(6) Transport	5	10	10	15	16
n) U/s 50(6A) Dividends	-	-	-	1	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Gujranwala Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	15	13	5	6	2
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	-	8	10	5	5
t) U/s 50(7D) Interest on Bonds	1	-	-	-	1
u) U/s 50(7E) Elec. Bills	190	239	294	301	342
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	2	1	3	3
<b>4. Total (Gross)</b>	<b>671</b>	<b>848</b>	<b>1,198</b>	<b>1,071</b>	<b>1,110</b>
Less Refunds	33	16	88	79	67
<b>5. Total (Net)</b>	<b>638</b>	<b>832</b>	<b>1,110</b>	<b>992</b>	<b>1,043</b>

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

a) Recoverable arrears	86	92	117	90	83
b) Collections	22	23	20	21	25
c) Percentage	25.6	25.0	17.1	23.3	30.1

**7. Collection out of current demand**

a) Recoverable demand	103	127	204	143	192
b) Collections	38	47	26	59	83
c) Percentage	36.9	37.0	12.7	41.3	43.2

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>95</u></b>	<b><u>144</u></b>	<b><u>127</u></b>	<b><u>153</u></b>	<b><u>103</u></b>
a) Arrear demand	25	29	31	32	27
b) Current demand	70	115	96	121	76
<b>2. <u>Payments with returns</u></b>	<b><u>45</u></b>	<b><u>46</u></b>	<b><u>395</u></b>	<b><u>138</u></b>	<b><u>82</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	13	15	12	18	26
c) U/s 59-D Amnesty	-	-	332	65	-
d) U/s 80-D	-	-	-	-	2
e) Cash/cheque	32	31	51	25	17
f) Under SAS	-	-	-	30	37
<b>3. <u>Deduction at source</u></b>	<b><u>786</u></b>	<b><u>925</u></b>	<b><u>771</u></b>	<b><u>982</u></b>	<b><u>1,075</u></b>
a) U/s 50(1) Salary	66	62	64	54	68
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	251	315	303	258	276
d) U/s 50(2B) Bank Trans.	22	25	25	24	28
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	129	146	114	131	136
h) U/s 50(4A) Brokrage Fee	-	3	8	15	20
i) U/s 50(5) Imports	132	170	53	118	117
j) U/s 50(5A) Exports	141	148	154	283	346
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	2	2	2	1
m) U/s 50(6) Transport	9	12	16	23	26
n) U/s 50(6A) Dividends	9	10	8	11	10
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sialkot Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	20	18	9	6	1
q) U/s 50(7B) House Rental	1	1	1	2	3
r) U/s 50(7BB) Building Plan App.	-	1	1	1	-
s) U/s 50(7C) Prizes & Winnings	4	11	12	7	9
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	47	34
<b>4. Total (Gross)</b>	<b>926</b>	<b>1,115</b>	<b>1,293</b>	<b>1,273</b>	<b>1,260</b>
Less Refunds	12	22	47	12	38
<b>5. Total (Net)</b>	<b>914</b>	<b>1,093</b>	<b>1,246</b>	<b>1,261</b>	<b>1,222</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	94	96	93	97	128
b) Collections	25	29	31	32	27
c) Percentage	26.6	30.2	33.3	33.0	21.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	120	169	157	213	254
b) Collections	70	115	96	121	76
c) Percentage	58.3	68.0	61.1	56.8	29.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>173</u></b>	<b><u>174</u></b>	<b><u>126</u></b>	<b><u>110</u></b>	<b><u>109</u></b>
a) Arrear demand	82	83	68	67	59
b) Current demand	91	91	58	43	50
2. <b><u>Payments with returns</u></b>	<b><u>123</u></b>	<b><u>110</u></b>	<b><u>393</u></b>	<b><u>230</u></b>	<b><u>172</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	27	34	39	60	77
c) U/s 59-D Amnesty	-	-	248	67	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	96	76	106	103	95
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>2,428</u></b>	<b><u>2,712</u></b>	<b><u>2,600</u></b>	<b><u>2,748</u></b>	<b><u>2,876</u></b>
a) U/s 50(1) Salary	191	219	237	260	315
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	364	545	674	725	791
d) U/s 50(2B) Bank Trans.	61	62	70	60	49
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	1,530	1,477	1,152	1,070	1,107
h) U/s 50(4A) Brokrage Fee	6	5	7	1	3
i) U/s 50(5) Imports	149	220	264	410	335
j) U/s 50(5A) Exports	16	22	23	34	29
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	3	4	4	1	-
m) U/s 50(6) Transport	49	52	55	60	82
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Rawalpindi Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	25	44	25	34	17
q) U/s 50(7B) House Rental	7	8	10	10	12
r) U/s 50(7BB) Building Plan App.	1	1	1	-	-
s) U/s 50(7C) Prizes & Winnings	18	38	51	30	24
t) U/s 50(7D) Interest on Bonds	6	12	24	25	43
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	2	3	3	28	69
<b>4. Total (Gross)</b>	<b><u>2,724</u></b>	<b><u>2,996</u></b>	<b><u>3,119</u></b>	<b><u>3,088</u></b>	<b><u>3,157</u></b>
Less Refunds	18	12	19	11	8
<b>5. Total (Net)</b>	<b><u>2,706</u></b>	<b><u>2,984</u></b>	<b><u>3,100</u></b>	<b><u>3,077</u></b>	<b><u>3,149</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	322	254	205	341	290
b) Collections	82	83	68	67	59
c) Percentage	25.5	32.7	33.2	19.6	20.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	175	166	186	255	330
b) Collections	91	91	58	43	50
c) Percentage	52.0	54.8	31.2	16.9	15.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>56</u></b>	<b><u>64</u></b>	<b><u>92</u></b>	<b><u>37</u></b>	<b><u>72</u></b>
a) Arrear demand	34	38	45	17	36
b) Current demand	22	26	47	20	36
<b>2. <u>Payments with returns</u></b>	<b><u>153</u></b>	<b><u>103</u></b>	<b><u>334</u></b>	<b><u>243</u></b>	<b><u>221</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	34	34	39	25	36
c) U/s 59-D Amnesty	-	-	215	78	1
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	119	69	80	140	184
f) Under SAS	-	-	-	-	-
<b>3. <u>Deduction at source</u></b>	<b><u>2,014</u></b>	<b><u>2,075</u></b>	<b><u>2,447</u></b>	<b><u>2,870</u></b>	<b><u>3,418</u></b>
a) U/s 50(1) Salary	516	620	722	741	1,009
b) U/s 50(2) Securities	-	-	3	9	-
c) U/s 50(2A) Interest	387	308	418	510	667
d) U/s 50(2B) Bank Trans.	40	34	36	53	73
e) U/s 50(3) Non Residents	36	12	2	11	1
f) U/s 50(3A) Tec. Fee	7	7	32	10	3
g) U/s 50(4) Contracts	667	689	758	1,012	1,066
h) U/s 50(4A) Brokrage Fee	3	1	13	25	21
i) U/s 50(5) Imports	-	5	-	-	-
j) U/s 50(5A) Exports	4	5	4	13	9
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	4	-	7	5	-
m) U/s 50(6) Transport	34	44	74	70	67
n) U/s 50(6A) Dividends	-	1	10	2	1
o) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	1

## Islamabad Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	31	35	27	20	3
q) U/s 50(7B) House Rental	30	40	41	47	65
r) U/s 50(BB) Building Plan App.	4	9	8	1	-
s) U/s 50(7C) Prizes & Winnings	12	19	25	19	25
t) U/s 50(7D) Interest on Bonds	4	3	3	12	4
u) U/s 50(7E) Elec. Bills	229	238	247	276	343
v) U/s 50(7F) Mobile Phone	-	-	8	-	1
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	5	5	9	34	59
<b>4. Total (Gross)</b>	<b><u>2,223</u></b>	<b><u>2,242</u></b>	<b><u>2,873</u></b>	<b><u>3,150</u></b>	<b><u>3,711</u></b>
Less Refunds	21	23	21	44	65
<b>5. Total (Net)</b>	<b><u>2,202</u></b>	<b><u>2,219</u></b>	<b><u>2,852</u></b>	<b><u>3,106</u></b>	<b><u>3,646</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	-381	185	328	433	544
b) Collections	34	38	45	17	36
c) Percentage	-8.9	20.5	13.7	3.9	6.6
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	353	366	342	237	339
b) Collections	22	26	47	20	36
c) Percentage	6.2	7.1	13.7	8.4	10.6
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>1,913</u></b>	<b><u>2,422</u></b>	<b><u>812</u></b>	<b><u>899</u></b>	<b><u>5,911</u></b>
a) Arrear demand	553	575	445	340	173
b) Current demand	1,360	1,847	367	559	5,738
2. <b><u>Payments with returns</u></b>	<b><u>4,658</u></b>	<b><u>4,351</u></b>	<b><u>9,606</u></b>	<b><u>11,072</u></b>	<b><u>24,600</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	2,966	2,918	9,151	6,832	14,783
c) U/s 59-D Amnesty	-	-	89	42	-
d) U/s 80-D	8	7	10	287	4
e) Cash/cheque	1,684	1,426	356	3,911	9,813
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>3,011</u></b>	<b><u>3,349</u></b>	<b><u>4,657</u></b>	<b><u>3,919</u></b>	<b><u>4,882</u></b>
a) U/s 50(1) Salary	19	22	27	31	47
b) U/s 50(2) Securities	412	426	1,220	407	676
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	53	72	108	174	255
f) U/s 50(3A) Tec. Fee	56	60	85	131	177
g) U/s 50(4) Contracts	1,891	1,973	2,201	2,067	2,284
h) U/s 50(4A) Brokrage Fee	14	18	21	23	29
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	5	6	5	6	1
n) U/s 50(6A) Dividends	457	251	158	177	413
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Companies Zone, Islamabad

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	1	-	-	-	-
q) U/s 50(7B) House Rental	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	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	93	518	828	900	995
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	5	3	4	3	5
<b>4. Total (Gross)</b>	<b><u>9,582</u></b>	<b><u>10,122</u></b>	<b><u>15,075</u></b>	<b><u>15,890</u></b>	<b><u>35,393</u></b>
Less Refunds	830	730	1,003	948	3,720
<b>5. Total (Net)</b>	<b><u>8,752</u></b>	<b><u>9,392</u></b>	<b><u>14,072</u></b>	<b><u>14,942</u></b>	<b><u>31,673</u></b>

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

a) Recoverable arrears	1,593	1,162	472	2,721	2,847
b) Collections	553	575	445	340	173
c) Percentage	34.7	49.5	94.3	12.5	6.1

**7. Collection out of current demand**

a) Recoverable demand	3,293	6,385	2,395	4,155	11,476
b) Collections	1,360	1,847	367	559	5,738
c) Percentage	41.3	28.9	15.3	13.5	50.0

**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	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>57</u></b>	<b><u>68</u></b>	<b><u>61</u></b>	<b><u>62</u></b>	<b><u>54</u></b>
a) Arrear demand	33	42	50	41	27
b) Current demand	24	26	11	21	27
2. <b><u>Payments with returns</u></b>	<b><u>54</u></b>	<b><u>48</u></b>	<b><u>231</u></b>	<b><u>92</u></b>	<b><u>54</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	8	10	7	9	14
c) U/s 59-D Amnesty	-	-	177	42	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	46	38	47	41	40
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>1,625</u></b>	<b><u>1,931</u></b>	<b><u>2,161</u></b>	<b><u>1,232</u></b>	<b><u>1,390</u></b>
a) U/s 50(1) Salary	161	182	146	57	132
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	246	307	336	211	288
d) U/s 50(2B) Bank Trans.	26	30	29	35	23
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	771	906	992	498	544
h) U/s 50(4A) Brokrage Fee	2	2	1	1	1
i) U/s 50(5) Imports	122	104	300	101	278
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	88	133	138	41	78
n) U/s 50(6A) Dividends	-	-	-	-	1
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Peshawar Zone

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	49	64	22	13	5
q) U/s 50(7B) House Rental	4	5	4	11	9
r) U/s 50(7BB) Building Plan App.	2	1	7	4	-
s) U/s 50(7C) Prizes & Winnings	6	6	7	3	30
t) U/s 50(7D) Interest on Bonds	-	-	-	-	1
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	10	4	14	-
4. <b>Total (Gross)</b>	<b><u>1,736</u></b>	<b><u>2,047</u></b>	<b><u>2,453</u></b>	<b><u>1,386</u></b>	<b><u>1,498</u></b>
Less Refunds	40	10	15	14	16
5. <b>Total (Net)</b>	<b><u>1,696</u></b>	<b><u>2,037</u></b>	<b><u>2,438</u></b>	<b><u>1,372</u></b>	<b><u>1,482</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
6. <b><u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	161	171	176	178	158
b) Collections	33	42	50	41	27
c) Percentage	20.5	24.6	28.4	23.0	17.1
7. <b><u>Collection out of current demand</u></b>					
a) Recoverable demand	181	169	116	122	125
b) Collections	24	26	11	21	27
c) Percentage	13.3	15.4	9.5	17.2	21.6
8. <b><u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.7  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>226</u></b>	<b><u>245</u></b>	<b><u>398</u></b>	<b><u>393</u></b>	<b><u>476</u></b>
a) Arrear demand	90	113	94	143	102
b) Current demand	136	132	304	250	374
2. <b><u>Payments with returns</u></b>	<b><u>205</u></b>	<b><u>172</u></b>	<b><u>223</u></b>	<b><u>139</u></b>	<b><u>152</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	147	133	80	68	124
c) U/s 59-D Amnesty	-	-	123	19	-
d) U/s 80-D	6	3	3	-	1
e) Cash/cheque	52	36	17	52	27
f) Under SAS	-	-	-	-	-
3. <b><u>Deduction at source</u></b>	<b><u>969</u></b>	<b><u>1,473</u></b>	<b><u>2,029</u></b>	<b><u>1,695</u></b>	<b><u>1,720</u></b>
a) U/s 50(1) Salary	195	194	299	242	164
b) U/s 50(2) Securities	79	91	298	290	276
c) U/s 50(2A) Interest	94	102	95	111	99
d) U/s 50(2B) Bank Trans.	14	12	17	19	14
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	433	744	869	618	346
h) U/s 50(4A) Brokrage Fee	4	2	9	5	10
i) U/s 50(5) Imports	-	1	-	-	-
j) U/s 50(5A) Exports	13	9	10	38	52
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	15	9	26	22	8
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Companies, Peshawar

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
p) U/s 50(7A) Auctions	-	1	-	-	-
q) U/s 50(7B) House Rental	-	-	1	-	-
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	64	121	47	1	2
u) U/s 50(7E) Elec. Bills	-	-	-	-	225
v) U/s 50(7F) Mobile Phone	50	127	166	336	507
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	6	7	4	13	17
<b>4. Total (Gross)</b>	<b>1,400</b>	<b>1,890</b>	<b>2,650</b>	<b>2,227</b>	<b>2,348</b>
Less Refunds	49	96	250	494	356
<b>5. Total (Net)</b>	<b>1,351</b>	<b>1,794</b>	<b>2,400</b>	<b>1,733</b>	<b>1,992</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	207	521	378	534	885
b) Collections	90	113	94	143	102
c) Percentage	43.5	21.7	24.9	26.8	11.5
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	614	710	854	1,144	1,166
b) Collections	136	132	304	250	374
c) Percentage	22.1	18.6	35.6	21.9	32.1
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
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	1997-98	1998-99	1999-00	2000-01	2001-02
<b>I. <u>Corporate Region</u></b>	<b><u>1,397</u></b>	<b><u>1,824</u></b>	<b><u>2,541</u></b>	<b><u>2,375</u></b>	<b><u>2,416</u></b>
1. Wealth Tax.	619	596	631	169	34
2. Capital Value Tax.	397	366	425	489	380
3. Corporate Assets Tax.	2	2	1	1	-
4. Worker's Welfare Fund	379	860	1,484	1,716	2,002
<b>II. <u>Southern Region</u></b>	<b><u>1,547</u></b>	<b><u>1,498</u></b>	<b><u>1,672</u></b>	<b><u>704</u></b>	<b><u>354</u></b>
1. Wealth Tax.	1,192	1,142	1,382	500	84
2. Capital Value Tax.	344	280	155	78	105
3. Corporate Assets Tax.	-	-	-	1	-
4. Worker's Welfare Fund	11	76	135	125	165
<b>III. <u>Eastern Region</u></b>	<b><u>1,038</u></b>	<b><u>1,270</u></b>	<b><u>1,189</u></b>	<b><u>953</u></b>	<b><u>775</u></b>
1. Wealth Tax.	721	696	782	419	138
2. Capital Value Tax.	219	180	18	11	8
3. Corporate Assets Tax.	5	21	27	5	8
4. Worker's Welfare Fund	93	373	362	518	621
<b>IV. <u>Central Region</u></b>	<b><u>538</u></b>	<b><u>666</u></b>	<b><u>616</u></b>	<b><u>268</u></b>	<b><u>568</u></b>
1. Wealth Tax.	297	292	342	117	83
2. Capital Value Tax.	153	151	13	6	10
3. Corporate Assets Tax.	-	-	2	-	-
4. Worker's Welfare Fund	88	223	259	145	475
<b>V. <u>Northern Region</u></b>	<b><u>1,527</u></b>	<b><u>1,760</u></b>	<b><u>1,595</u></b>	<b><u>2,823</u></b>	<b><u>1,850</u></b>
1. Wealth Tax.	707	776	790	291	135
2. Capital Value Tax.	373	347	81	47	21
3. Corporate Assets Tax.	-	-	-	-	-
4. Workers Welfare Fund	447	637	724	2,485	1,694
<b><u>Grand Total (I TO V)</u></b>	<b><u>6,047</u></b>	<b><u>7,018</u></b>	<b><u>7,613</u></b>	<b><u>7,123</u></b>	<b><u>5,963</u></b>
1. Wealth Tax.	3,536	3,502	3,927	1,496	474
2. Capital Value Tax.	1,486	1,324	692	631	524
3. Corporate Assets Tax.	7	23	30	7	8
4. Worker's Welfare Fund	1,018	2,169	2,964	4,989	4,957

**TABLE-13**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>961</u></b>	<b><u>1,073</u></b>	<b><u>1,232</u></b>	<b><u>806</u></b>	<b><u>478</u></b>
a) Arrears demand	405	497	656	419	321
b) Current demand	556	576	576	387	157
2. Payments with return u/s 14A	920	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	1,313	1,532	1,659	55	3
7. Collection u/s 13-A	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)	43	40	113	40	27
13. Amnesty Declaration	130	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>3,574</u></b>	<b><u>3,607</u></b>	<b><u>4,073</u></b>	<b><u>1,617</u></b>	<b><u>508</u></b>
15. Less refunds	38	105	146	121	34
16. <b><u>Total (Net)</u></b>	<b><u>3,536</u></b>	<b><u>3,502</u></b>	<b><u>3,927</u></b>	<b><u>1,496</u></b>	<b><u>474</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
A. <b><u>Collection out of arrears</u></b>					
i) Recoverable arrears	1,046	1,442	1,655	2,089	2,499
ii) Collections	405	497	656	419	321
iii) Percentage of ii to i above	38.7	34.5	39.6	20.1	12.8
B. <b><u>Collection out of current Wealth Tax demand</u></b>					
i) Recoverable demands	1,714	1,985	1,949	1,995	1,850
ii) Collections	556	576	576	387	157
iii) Percentage of ii to i above	32.5	29.0	29.6	19.4	8.5

**TABLE-13.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>189</u></b>	<b><u>195</u></b>	<b><u>207</u></b>	<b><u>121</u></b>	<b><u>41</u></b>
a) Arrears demand	89	84	111	51	38
b) Current demand	101	111	96	70	3
2. Payments with return u/s 14A	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	306	327	341	11	-
7. Collection u/s 13-A	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)	32	19	9	-	-
13. Amnesty Declaration	15	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>635</u></b>	<b><u>635</u></b>	<b><u>683</u></b>	<b><u>222</u></b>	<b><u>41</u></b>
15. Less refunds	16	39	52	53	7
16. <b><u>Total (Net)</u></b>	<b><u>619</u></b>	<b><u>596</u></b>	<b><u>631</u></b>	<b><u>169</u></b>	<b><u>34</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
A. <b><u>Collection out of arrears</u></b>					
i) Recoverable arrears	172	151	39	207	338
ii) Collections	89	84	111	51	38
iii) Percentage of ii to i above	51.5	55.6	284.6	24.6	11.2
B. <b><u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	125	598	214	324	146
ii) Collections	101	111	96	70	3
iii) Percentage of ii to i above	80.3	18.6	44.9	21.6	2.1

**TABLE-13.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>228</u></b>	<b><u>211</u></b>	<b><u>286</u></b>	<b><u>207</u></b>	<b><u>81</u></b>
a) Arrears demand	119	106	144	110	65
b) Current demand	109	105	142	97	16
2. Payments with return u/s 14A	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	478	579	637	20	3
7. Collection u/s 13-A	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)	2	6	87	30	4
13. Amnesty Declaration	24	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>1,193</u></b>	<b><u>1,151</u></b>	<b><u>1,410</u></b>	<b><u>521</u></b>	<b><u>88</u></b>
15. Less refunds	1	9	28	21	4
16. <b><u>Total (Net)</u></b>	<b><u>1,192</u></b>	<b><u>1,142</u></b>	<b><u>1,382</u></b>	<b><u>500</u></b>	<b><u>84</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b><u>A. Collection out of arrears</u></b>					
i) Recoverable arrears	188	169	199	227	243
ii) Collections	119	106	144	110	65
iii) Percentage of ii to i above	63.3	62.7	72.4	48.5	26.7
<b><u>B. Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	266	256	329	263	123
ii) Collections	109	105	142	97	16
iii) Percentage of ii to i above	41.1	41.0	43.2	36.9	13.0

**TABLE 13.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>132</u></b>	<b><u>251</u></b>	<b><u>277</u></b>	<b><u>253</u></b>	<b><u>142</u></b>
a) Arrears demand	-	129	161	127	99
b) Current demand	132	122	116	126	43
2. Payments with return u/s 14A	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	249	265	325	10	-
7. Collection u/s 13-A	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)	1	1	3	4	4
13. Amnesty Declaration	61	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>728</u></b>	<b><u>720</u></b>	<b><u>818</u></b>	<b><u>446</u></b>	<b><u>146</u></b>
15. Less refunds	7	24	36	27	8
16. <b><u>Total (Net)</u></b>	<b><u>721</u></b>	<b><u>696</u></b>	<b><u>782</u></b>	<b><u>419</u></b>	<b><u>138</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	549	588	668	938	1,088
ii) Collections	-	129	161	127	99
iii) Percentage of ii to i above	0.0	21.9	24.1	13.5	9.1
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	580	277	536	718	564
ii) Collections	132	122	116	126	43
iii) Percentage of ii to i above	22.7	44.0	21.6	17.5	7.6

**TABLE-13.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>127</u></b>	<b><u>117</u></b>	<b><u>170</u></b>	<b><u>87</u></b>	<b><u>76</u></b>
a) Arrears demand	59	51	88	48	42
b) Current demand	68	66	82	39	34
2. Payments with return u/s 14A	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	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)	4	4	4	1	10
13. Amnesty Declaration	12	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>302</u></b>	<b><u>297</u></b>	<b><u>352</u></b>	<b><u>128</u></b>	<b><u>86</u></b>
15. Less refunds	5	5	10	11	3
16. <b><u>Total (Net)</u></b>	<b><u>297</u></b>	<b><u>292</u></b>	<b><u>342</u></b>	<b><u>117</u></b>	<b><u>83</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	158	173	214	230	254
ii) Collections	59	51	88	48	42
iii) Percentage of ii to i above	37.4	29.5	41.1	20.9	16.5
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	229	210	302	188	179
ii) Collections	68	66	82	39	34
iii) Percentage of ii to i above	29.8	31.4	27.2	20.7	19.0

TABLE-13.5  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

Description	(Rs. in Million)				
	1997-98	1998-99	1999-00	2000-01	2001-02
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>285</u></b>	<b><u>299</u></b>	<b><u>292</u></b>	<b><u>138</u></b>	<b><u>138</u></b>
a) Arrears demand	138	127	152	83	77
b) Current demand	147	172	140	55	61
2. Payments with return u/s 14A	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	188	252	256	12	-
7. Collection u/s 13-A	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)	4	10	10	5	9
13. Amnesty Declaration	18	-	-	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>716</u></b>	<b><u>804</u></b>	<b><u>810</u></b>	<b><u>300</u></b>	<b><u>147</u></b>
15. Less refunds	9	28	20	9	12
16. <b><u>Total (Net)</u></b>	<b><u>707</u></b>	<b><u>776</u></b>	<b><u>790</u></b>	<b><u>291</u></b>	<b><u>135</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	-21	361	535	487	576
ii) Collections	138	127	152	83	77
iii) Percentage of ii to i above	-647.9	35.2	28.4	17.0	13.4
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	514	644	568	502	838
ii) Collections	147	172	140	55	61
iii) Percentage of ii to i above	28.6	26.7	24.6	11.0	7.3

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

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b>NATIONAL</b>	<b>1,486</b>	<b>1,324</b>	<b>692</b>	<b>631</b>	<b>524</b>
<b><u>REGION-WISE COLLECTON</u></b>					
A. CORPORATE REGION	397	366	425	489	380
B. SOUTHERN REGION	344	280	155	78	105
C. EASTERN REGION	219	180	18	11	8
D. CENTRAL REGION	153	151	13	6	10
E. NORTHERN REGION	373	347	81	47	21

**TABLE-15**  
**REGION-WISE COLLECTION OF CORPORATE ASSETS TAX**

(Rs. in Million)					
Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b>NATIONAL</b>	<b>7</b>	<b>23</b>	<b>30</b>	<b>7</b>	<b>8</b>

**REGION-WISE COLLECTION**

1. CORPORATE REGION	2	2	1	1	-
2. SOUTHERN REGION	-	-	-	1	-
3. EASTERN REGION	5	21	27	5	8
4. CENTRAL REGION	-	-	2	-	-
5. NORTHERN REGION	-	-	-	-	-

**TABLE-16**  
**REGION-WISE/ZONE-WISE COLLECTION OF WORKERS WELFARE FUND**

(Rs. in Million)

Description	1997-98	1998-99	1999-00	2000-01	2001-02
<b>NATIONAL</b>	<b>1,018</b>	<b>2,169</b>	<b>2,964</b>	<b>4,989</b>	<b>4,957</b>
<b><u>REGION-WISE /ZONE-WISE COLLECTION</u></b>					
<b>A. CORPORATE REGION</b>	<b><u>379</u></b>	<b><u>860</u></b>	<b><u>1,484</u></b>	<b><u>1,716</u></b>	<b><u>2,002</u></b>
1) CIT, Companies-I, Karachi	9	120	159	64	54
2) CIT, Companies-II, Karachi	113	349	276	161	328
3) CIT, Companies-III, Karachi	93	154	166	287	287
4) CIT, Companies-IV, Karachi	48	40	122	268	168
5) CIT, Companies-V, Karachi	-	-	-	-	409
6) Special Zone, Karachi	116	197	761	936	756
<b>B. SOUTHERN REGION</b>	<b><u>11</u></b>	<b><u>76</u></b>	<b><u>135</u></b>	<b><u>125</u></b>	<b><u>165</u></b>
7) CIT, `A' Zone, Karachi	-	-	1	-	1
8) CIT, `B' Zone, Karachi	1	1	-	-	-
9) CIT, `C' Zone, Karachi	1	-	1	1	-
10) CIT, `D' Zone, Karachi	-	-	-	-	-
11) CIT, `E' Zone, Karachi	-	1	13	-	-
12) CIT, `F' Zone, Karachi	-	-	-	-	-
13) CIT, Hyderabad Zone	-	-	1	1	2
14) CIT, Sukkur Zone	9	74	119	123	162
<b>C. EASTERN REGION</b>	<b><u>93</u></b>	<b><u>373</u></b>	<b><u>362</u></b>	<b><u>518</u></b>	<b><u>621</u></b>
15) CIT, `A' Zone, Lahore	-	-	-	-	-
16) CIT, `B' Zone, Lahore	-	-	1	-	-
17) CIT, `C' Zone, Lahore	-	-	-	-	-
18) CIT, Companies-I, Lahore	30	185	201	286	391
19) CIT, Companies-II, Lahore	31	178	145	116	114
20) Special Zone, Lahore	32	10	15	116	116
<b>D. CENTRAL REGION</b>	<b><u>88</u></b>	<b><u>223</u></b>	<b><u>259</u></b>	<b><u>145</u></b>	<b><u>475</u></b>
21) CIT, Sahiwal Zone	-	-	-	-	-
22) CIT, Bahawalpur Zone	2	-	-	-	226
23) CIT, Multan Zone	63	201	232	69	186
24) CIT, Faisalabad Zone	1	3	1	39	6
25) CIT, Companies Zone, Faisalabad	21	18	25	25	56
26) CIT, Sargodha Zone	1	1	1	12	1
<b>E. NORTHERN REGION</b>	<b><u>447</u></b>	<b><u>637</u></b>	<b><u>724</u></b>	<b><u>2,485</u></b>	<b><u>1,694</u></b>
27) CIT, Gujranwala Zone	4	5	3	-	1
28) CIT, Sialkot Zone	19	13	5	7	6
29) CIT, Rawalpindi Zone	-	-	-	7	-
30) CIT, Islamabad Zone	-	-	10	2	1
31) CIT, Companies Zone, Islamabad	410	612	703	2,442	1,641
32) CIT, Peshawar Zone	-	-	-	-	30
33) CIT, Companies Zone, Peshawar	14	7	3	27	15

# **CUSTOMS**

CUSTOMS

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

(Rs. in Million)

S. No.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
	<b>Customs House, Karachi</b> ( 1 to 4)	<b>62,485</b>	<b>53,036</b>	<b>48,520</b>	<b>54,033</b>	<b>43,396</b>
1.	Karachi-Appraisalment	51,834	40,421	38,112	39,363	36,607
2.	Karachi-Preventive	4,317	9,504	9,017	9,362	8,603
3.	Karachi-Exports	-5,862	-8,440	-11,534	-9,027	-15,052
4.	Port Qasim	12,196	11,551	12,925	14,335	13,238
5.	Lahore-Customs	5,114	4,501 *	5,987	7,232	3,855
6.	Rawalpindi	1,655	2,182	2,222	2,393	1,351
7.	Peshawar	2,770	3,172	3,919	2,629	2,252
8.	Hyderabad	607	451	320	415	620
9.	Quetta	2,221	2,831	2,419	1,474	1,400
10.	Multan	2,261	1,349	918	162	67
11.	Faisalabad	-962	-1,027	-1,150	-1,524	-2,206
12.	Sambrial	-1,655	-1,203	-1,496	-1,767	-2,917
	<b>TOTAL</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</b>	<b>65,047</b>	<b>47,818</b>

\* Includes collection of Export Collectorate.

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

S. No.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
	<b>Customs House, Karachi</b> (1 to 4)	<b>83.9%</b>	<b>81.2%</b>	<b>78.7%</b>	<b>83.1%</b>	<b>90.8%</b>
1.	Karachi-Appraisalment	69.6%	61.9%	61.8%	60.5%	76.6%
2.	Karachi-Preventive	5.8%	14.6%	14.6%	14.4%	18.0%
3.	Karachi-Exports	-7.9%	-12.9%	-18.7%	-13.9%	-31.5%
4.	Port Qasim	16.4%	17.7%	21.0%	22.0%	27.7%
5.	Lahore-Customs	6.9%	6.9% *	9.7%	11.1%	8.0%
6.	Rawalpindi	2.2%	3.3%	3.6%	3.7%	2.8%
7.	Peshawar	3.7%	4.9%	6.4%	4.0%	4.7%
8.	Hyderabad	0.8%	0.7%	0.5%	0.6%	1.3%
9.	Quetta	3.0%	4.3%	3.9%	2.3%	2.9%
10.	Multan	3.0%	2.1%	1.5%	0.2%	0.2%
11.	Faisalabad	-1.3%	-1.6%	-1.9%	-2.3%	-4.6%
12.	Sambrial	-2.2%	-1.8%	-2.4%	-2.7%	-6.1%
	<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Includes collection of Export Collectorate.

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

(Rs.in Million)

S. No.	Description	1997-98	1998-99	1999-00	2000-01	2001-02
1.	<b><u>Import Duties (i to v)</u></b>	<b><u>87,290</u></b>	<b><u>81,814</u></b>	<b><u>80,304</u></b>	<b><u>81,153</u></b>	<b><u>73,237</u></b>
	i) Import Duty	85,040	79,476	77,339	78,106	70,924
	ii) Iqra Surcharge	8	19	2	-	-
	iii) 1% F.R/PMR Surcharge	4	1	2	-	-
	iv) Warehouse Surcharge	-	-	-	658	859
	v) Misc. Receipts	2,238	2,318	2,961	2,389	1,454
2.	<b><u>Export Duties</u></b>	<b><u>31</u></b>	<b><u>108</u></b>	<b><u>12</u></b>	<b><u>18</u></b>	<b><u>21</u></b>
	Other Export Duties	31	108	12	18	21
3.	<b><u>2% Service Charges</u></b>	<b><u>84</u></b>	<b><u>14</u></b>	-	-	-
4.	<b><u>0.25% Export Dev. Surcharge</u></b>	-	-	-	<b><u>1,302</u></b>	<b><u>1,364</u></b>
	<b><u>Gross Collection (1 to 4)</u></b>	<b><u>87,405</u></b>	<b><u>81,936</u></b>	<b><u>80,316</u></b>	<b><u>82,473</u></b>	<b><u>74,622</u></b>
	Rebate & Refunds	12,909	16,644	18,657	17,426	26,804
	Rebate	11,744	15,457	18,129	16,448	26,180
	Refunds	1,165	1,187	528	978	624
	<b>Net Collections</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</b>	<b>65,047</b>	<b>47,818</b>

**TABLE - 20**  
**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS**  
**2001-02**

(Rs. in Million)

S. No.	Description	Customs House, Karachi						Lahore Customs/ Appraisement	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Sambrial	Total (7 to 15)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Port Qasim	Sub-Total (3 to 6)										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1	Import Duty	35,947	8,198	42	13,028	57,214	6,790	1,497	2,410	701	1,301	229	404	378	70,924	
2	Warehouse Surcharge	380	178	1	273	832	18	-	2	-	-	-	7	-	859	
3	Miscellaneous *	713	271	72	-61	995	-138	84	317	11	110	8	-4	71	1,454	
4	Export Duty	-	-	21	-	21	-	-	-	-	-	-	-	-	21	
5	0.25% E.D. Surcharge	-	-	997	-	997	100	7	25	8	13	19	102	93	1,364	
7	<b>Gross Collections</b>	<b>37,040</b>	<b>8,647</b>	<b>1,132</b>	<b>13,240</b>	<b>60,059</b>	<b>6,770</b>	<b>1,588</b>	<b>2,754</b>	<b>720</b>	<b>1,424</b>	<b>256</b>	<b>509</b>	<b>542</b>	<b>74,622</b>	
8	Rebate	-	-	16,181	-	16,181	2,867	228	465	95	4	180	2,706	3,454	26,180	
9	Refund	433	44	3	2	482	48	9	37	5	20	9	9	5	624	
10	Rebate & Refund (8+9)	433	44	16,184	2	16,663	2,915	237	502	100	24	189	2,715	3,459	26,804	
11	<b>Net Collections (7-10)</b>	<b>36,607</b>	<b>8,603</b>	<b>-15,052</b>	<b>13,238</b>	<b>43,396</b>	<b>3,855</b>	<b>1,351</b>	<b>2,252</b>	<b>620</b>	<b>1,400</b>	<b>67</b>	<b>-2,206</b>	<b>-2,917</b>	<b>47,818</b>	

\* Includes reconciliation adjustments.

TABLE-21  
COMMODITY-WISE COLLECTION OF CUSTOMS DUTIES

		(Rs. in Millions)				
S. No.	DESCRIPTION	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A. <u>Import Duties</u></b>						
1.	Meat, fish and other preparations(2,3,16)	10	37	17	28	18
2.	Milk butter cheese and honey(4)	117	160	160	129	95
3.	Fruit, nuts and vegetables(7,8)	1,045	914	1,142	987	911
4.	Coffee, tea and spices(9)	4,093	3,098	2,950	3,340	3,198
5.	Oil seeds and miscellaneous fruits(12)	188	151	142	496	598
6.	Animal and vegetable fats and oil (15)	9,981	6,979	12,332	10,807	9,738
7.	Sugar and confectionery(17)	279	68	310	1,517	225
8.	Edible preparations or cereals and vegetables(18 to 21)	230	565	524	484	517
9.	Beverages, spirits and vinegar (22)	41	38	25	29	26
10.	Tobacco (24)	190	410	340	251	267
11.	Mineral fuel oils and products thereof(27)	6,848	5,796	2,726	872	647
12.	Chemicals and chemical products(28,29,38)	6,543	6,360	6,193	5,648	4,578
13.	Pharmaceutical products(30)	625	666	757	498	564
14.	Dyes, colours, paints and varnishes (32)	1,523	1,559	1,610	1,672	1,540
15.	Perfumery soap and toilet preparations(33,34)	895	843	876	1,093	1,225
16.	Matches and other explosives(36)	7	6	24	5	4
17.	Photographic and cinematographic goods(37,90)	905	1,046	960	940	637
18.	Rubber and articles thereof(40)	1,284	1,381	1,329	1,346	1,240
19.	Leather articles and footwear(42,64)	56	44	56	95	125
20.	Wood, paper and stationery(47,48)	1,469	1,581	1,793	1,969	1,927
21.	Silk yarn and fabrics(50)	10	40	39	40	22
22.	Yarn and fabrics of man made fibre(54,55)	1,535	1,791	2,052	1,677	1,768
23.	Fabrics of wool, flax, ramie-metal, vegetable(52,53,54,57)	145	173	102	230	270
24.	Textile articles including knitted and crocheted goods	141	193	210	272	258
25.	Glasse and earthenware(69,70)	564	662	737	812	822
26.	Precious metal, stones, pearls and imitation jewellery(71)	186	128	141	50	46

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

(Rs. in Millions)

S. No.	DESCRIPTION	1997-98	1998-99	1999-00	2000-01	2001-02
27	Metals other than gold,silver iron and steel(74,81)	775	696	831	858	754
28	Iron and steel and manufactures thereof(73)	4,156	4,424	4,147	4,047	3,753
29	Cutlery tools articles of base metals(82,83)	385	342	381	349	350
30	Machinery and mechanical appliances(84)	4,136	3,727	3,912	3,979	4,009
31	Electric machinery and equipment(85)	2,800	2,799	2,990	3,256	2,823
32	Railway and tramway plant and rolling stook(86)	276	285	95	252	89
33	Motor and other vehicles(87)	5,328	4,677	5,105	5,092	5,828
34	Ships,boats and aircrafts(38,89)	304	1,877	1,186	700	688
35	Clocks,watches and part thereof(91)	302	55	50	41	61
36	Arms and ammunitions(93)	57	47	80	19	26
37	Toys,games and sports goods(97)	31	246	8	34	116
38	All other articles	27,579	25,612	21,007	24,192	21,161
	<b><u>Total Import Duties</u></b>	<b><u>85,040</u></b>	<b><u>79,476</u></b>	<b><u>77,339</u></b>	<b><u>78,106</u></b>	<b><u>70,924</u></b>
B.	<b><u>Igra Surcharge</u></b>	<b><u>8</u></b>	<b><u>19</u></b>	<b><u>2</u></b>	<b><u>:</u></b>	<b><u>:</u></b>
C.	<b><u>1% F.R.Surcharge</u></b>	<b><u>4</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>:</u></b>	<b><u>:</u></b>
D.	<b><u>2% Service Charges</u></b>	<b><u>84</u></b>	<b><u>14</u></b>	<b><u>:</u></b>	<b><u>:</u></b>	<b><u>:</u></b>
E.	<b><u>Miscellaneous</u></b>	<b><u>2,238</u></b>	<b><u>2,318</u></b>	<b><u>2,962</u></b>	<b><u>2,389</u></b>	<b><u>1,454</u></b>
F.	<b><u>Ware House Surcharge</u></b>	-	-	-	658	859
G.	<b><u>0.25% Export Development Surcharge</u></b>	-	-	-	<b><u>1,302</u></b>	<b><u>1,364</u></b>
H.	<b><u>Export Duties</u></b>	<b><u>31</u></b>	<b><u>108</u></b>	<b><u>12</u></b>	<b><u>18</u></b>	<b><u>21</u></b>
	<b>Gross Collection (A to H)</b>	<b>87,405</b>	<b>81,936</b>	<b>80,316</b>	<b>82,473</b>	<b>74,622</b>
	Rebate	11,744	15,457	18,130	16,448	26,180
	Refund	1,165	1,187	527	978	624
	Refunds and Rebates	12,909	16,644	18,657	17,426	26,804
	<b>NET COLLECTION</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</b>	<b>65,047</b>	<b>47,818</b>

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

(Rs. in Million)

Period/ Description	Consumer Goods	Raw Material for Consumer Goods	Capital Goods	Raw Material for Capital Goods	Total
1	2	3	4	5	6
<b>1993-94</b>					
(i) Value	11,550	64,144	37,012	8,858	121,564
(ii) Duty	4,409	22,712	11,203	3,869	42,193
(iii) Incidence	38%	35%	30%	44%	35%
<b>1994-95</b>					
(i) Value	14,039	97,538	44,947	11,476	168,000
(ii) Duty	6,035	30,946	14,020	5,287	56,288
(iii) Incidence	43%	32%	31%	46%	34%
<b>1995-96</b>					
(i) Value	16,990	114,551	49,479	15,327	196,347
(ii) Duty	7,774	34,949	17,823	7,374	67,920
(iii) Incidence	46%	31%	36%	48%	35%
<b>1996-97</b>					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8663	32833	17970	5889	65355
(iii) Incidence	23%	20%	28%	35%	23%
<b>1997-98</b>					
(i) Value	33,740	173,199	49,362	16,529	272,830
(ii) Duty	8,645	31,709	11,609	4,499	56,462
(iii) Incidence	26%	18%	24%	27%	21%
<b>1998-99</b>					
(i) Value	36,911	183,709	54,478	20,982	296,080
(ii) Duty	6,801	29,108	11,285	4,940	52,134
(iii) Incidence	18%	16%	21%	24%	18%
<b>1999-00</b>					
(i) Value	37,223	191,469	47,182	21,541	297,415
(ii) Duty	7,186	30,518	10,212	4,716	52,632
(iii) Incidence	19%	16%	22%	22%	18%
<b>2000-01</b>					
(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%
<b>2001-02</b>					
(i) Value	39,606	217,158	61,209	27,556	345,529
(ii) Duty	6,750	30,832	9,867	4,663	52,112
(iii) Incidence	17%	14%	16%	17%	15%

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**  
**(2001-02)**

(Rs. in Million)

STATUTORY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTORY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE RATE OF DUTY
1	2	3	4	5	6	7	8
5%	87,861	15.4%	4,393	0.5%	1,613	3.1%	1.8%
10%	158,981	27.9%	15,898	1.7%	6,916	13.3%	4.4%
20%	42,188	7.4%	8,437	0.9%	6,785	13.0%	16.1%
30%	63,458	11.1%	19,037	2.0%	13,305	25.5%	21.0%
SPECIFIC	26,043	4.6%	877,685	91.6%	11,479	22.0%	44.1%
OTHERS	191,106	33.5%	32,502	3.4%	12,014	23.1%	6.3%
<b>TOTAL</b>	<b>569,637</b>	<b>100.0%</b>	<b>957,952</b>	<b>100.0%</b>	<b>52,112</b>	<b>100.0%</b>	<b>9.1%</b>

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

**TABLE-24**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**(2001-02 OVER 2000-01)**

(Rs. in Million)					
S. No.	Description	2001-02	2000-01	Increase/Decrease	
				Actual	Percentage
1	2	4	3	5	6
1.	Total Value of Imports.	569,637	546,186	23,451	4.3%
2.	Value of Duty Free Imports.	224,108	209,523	14,585	7.0%
3.	Value of Dutiable Imports (HC+Ex-Bond)	345,529	336,663	8,866	2.6%
	(a) Goods Ex-Bond.	100,008	102,624	-2,616	-2.5%
	(b) Goods for H/C.	245,521	234,039	11,482	4.9%
4.	Import Duty.	52,112	57,372	-5,260	-9.2%
5.	Effective Rate with Total Imports	9.1%	10.5%		
6.	Effective Rate with Dutiable Imports	15.1%	17.0%		

N.B: Figures are for Custom House Karachi only.

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

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

(Rs. in Million)

YEARS	TOTAL IMPORTS				DUTY FREE IMPORTS				D U T I A B L E I M P O R T S				IMPORT DUTY					
	Value		Annual Growth		Value		Annual Growth		Goods for H/C		Goods Ex-Bonded		TOTAL (B/C + Ex-Bond)		Value		Annual Growth	
	2	3	4	5	6	7	8	9	10	11	12	13						
1994-95	260,537	27.3%	92,537	11.4%	100,134	33.8%	67,866	45.3%	168,000	38.2%	56,288	33.4%						
1995-96	313,762	20.4%	117,415	26.9%	123,164	23.0%	73,183	7.8%	196,347	16.9%	67,920	20.7%						
1996-97	376,874	20.1%	92,030	-21.6%	208,586	69.4%	76,258	4.2%	284,844	45.1%	65,355	-3.8%						
1997-98	359,482	-4.6%	86,652	-5.8%	185,906	-10.9%	86,924	14.0%	272,830	-4.2%	56,486	-13.6%						
1998-99	386,476	7.5%	91,237	5.3%	204,611	10.1%	90,628	4.3%	295,239	8.2%	52,136	-7.7%						
1999-00	426,374	10.3%	128,959	41.3%	203,968	-0.3%	93,447	3.1%	297,415	0.7%	52,632	1.0%						
2000-01	546,186	28.1%	209,523	62.5%	234,039	14.7%	102,624	9.8%	336,663	13.2%	57,372	9.0%						
2001-02	569,637	4.3%	224,108	7.0%	245,521	4.9%	100,008	-2.5%	345,529	2.6%	52,112	-9.2%						

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)

<b>Years</b>	<b>Gross</b>	<b>Refund</b>	<b>Rebate</b>	<b>Ref+Reb (3+4)</b>	<b>Net (2-5)</b>
1	2	3	4	5	6
1997-98	62,108	15	82	97	<b>62,011</b>
1998-99	61,194	237	52	289	<b>60,905</b>
1999-00	55,931	132	15	147	<b>55,784</b>
2000-01	49,190	107	3	110	<b>49,080</b>
2001-02	47,208	21	1	22	<b>47,186</b>

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

(Rs. in Million)

S. No.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
1.	Karachi-CE	11,895	11,489	9,502	-	-
2.	Karachi-East	-	-	-	5,418	4,773
3.	Karachi-West	-	-	-	1,829	1,813
4.	Hyderabad	7,293	5,266	5,207	4,910	5,310
5.	Quetta	3,081	2,825	2,856	2,785	2,665
6.	Multan	5,215	5,355	5,627	5,372	5,470
7.	Faisalabad	3,234	2,769	2,507	1,871	1,817
8.	Gujranwala	637	526	510	551	622
9.	Lahore-CE	4,137	3,801	2,520	2,285	2,191
10.	Rawalpindi	18,195	18,501	16,129	13,363	12,961
11.	Peshawar	8,209	10,186	9,434	8,853	7,381
12.	Karachi-Customs	189	435	-	-	-
13.	Karachi-Appraisalment	-	-	508	378	596
14.	Karachi-Preventive	-	-	380	961	864
15.	Karachi-Port Qasim	-	-	282	194	303
15.	Karachi-Exports	-	-	23	2	-
16.	Lahore-Customs	23	41	446	418	442
	<b>TOTAL</b>	<b>62,108</b>	<b>61,194</b>	<b>55,931</b>	<b>49,190</b>	<b>47,208</b>

**TABLE - 28**  
**COLLECTORATE-WISE PERCENTAGE SHARE IN**  
**COLLECTION OF CENTRAL EXCISE DUTIES (GROSS)**

S. No.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
1.	Karachi-CE	19.2%	18.8%	17.0%	-	-
2.	Karachi-East	-	-	-	11.0%	10.1%
3.	Karachi-West	-	-	-	3.7%	3.8%
4.	Hyderabad	11.7%	8.6%	9.3%	10.0%	11.3%
5.	Quetta	5.0%	4.6%	5.1%	5.6%	5.7%
6.	Multan	8.4%	8.8%	10.1%	10.9%	11.6%
7.	Faisalabad	5.2%	4.5%	4.5%	3.8%	3.9%
8.	Gujranwala	1.0%	0.9%	0.9%	1.1%	1.3%
9.	Lahore-CE	6.7%	6.2%	4.5%	4.6%	4.6%
10.	Rawalpindi	29.3%	30.2%	28.8%	27.2%	27.5%
11.	Peshawar	13.2%	16.6%	16.9%	18.0%	15.6%
12.	Karachi-Customs	0.3%	0.7%	-	-	-
13.	Karachi-Appraisemen	-	-	0.9%	0.8%	1.3%
14.	Karachi-Preventive	-	-	0.7%	2.0%	1.8%
15.	Karachi-Port Qasim	-	-	0.5%	0.4%	0.6%
15.	Karachi-Exports	-	-	0.0%	-	0.0%
16.	Lahore-Customs	-	0.1%	0.8%	0.9%	0.9%
<b>TOTAL</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>45,785.340</b>	<b>44,543.158</b>	<b>42,656.605</b>	<b>43,673.740</b>	<b>43,449.338</b>
1	Arms and Ammunition	22.538	-	-	-	-
2	Air Conditioners	0.062	-	-	-	-
3	Beverages	1,619.167	2,049.764	2,398.728	2,644.332	2,849.884
a.	Aerated Water	1,378.333	1,769.794	2,123.400	2,326.621	2,489.874
b.	Non-Aerated Water, Syrups, Juices & sq	240.834	279.970	275.328	317.711	360.010
4	Beverages Concentrate	638.639	875.730	991.043	1,108.598	1,133.256
5	Bank Cheques & Traveller's Cheques	238.658	257.177	248.855	-	-
6	Cigarettes & Tobacco	13,122.728	15,117.474	14,339.952	16,358.061	16,561.787
a.	Un-manufactured Tobacco	269.861	324.175	281.279	353.351	319.942
b.	Cigarettes	12,801.716	14,793.299	14,058.673	16,004.710	16,241.845
c.	Others	51.151	-	-	-	-
7	Cement	14,102.555	14,820.826	13,848.305	10,700.873	9,950.150
8	Ceramic Sanitary wares	11.929	-	-	-	-
9	Ceramic Tiles	97.504	-	-	-	-
10	Cigarette Filter Rods	-	40.548	53.858	30.849	-
11	Deep Freezers	177.405	-	-	-	-
12	Electric Batteries & plates	174.343	206.471	206.335	198.225	190.132
a.	Fixed Tax Scheme	51.736	16.505	45.556	11.184	1.431
b.	Under Normal Procedure	-	138.324	110.877	173.906	188.587
c.	Others	122.607	51.642	49.902	13.135	0.174
13	Foam and Foam Products	92.740	-	-	-	-
14	Glass & Glass-Ware	155.359	-	-	-	-
15	Goods N.O.S.	17.085	149.025	143.459	3.866	2.569
16	Metal Containers	286.081	291.452	248.307	281.467	253.465
17	Natural Gases	3,420.293	3,240.827	3,741.379	4,079.270	4,203.136
18	Petroleum Gases	17.187	17.795	16.444	21.632	29.262
19	POL Products	4,014.961	3,820.598	3,733.902	5,343.997	5,007.650
a.	Asphalt	519.005	341.615	376.369	739.015	441.781
b.	Furnace Oil	50.110	57.826	58.340	6.786	0.400
c.	High Speed Diesel Oil	324.246	556.196	406.328	503.451	529.032
d.	Light Speed Diesel Oil	12.738	6.960	7.455	12.645	17.846
e.	Jet Fuels	26.725	33.572	52.419	31.364	38.198
f.	Lubricating Oil	1,646.591	1,218.659	1,584.785	2,009.187	1,972.805
g.	Motor Spirits	1,021.344	1,330.986	717.210	838.864	782.039
h.	Pet Grease	66.457	68.216	76.287	47.824	69.143
i.	Pet Wax	5.633	7.567	49.306	9.334	0.011
j.	Solvent Nephtha	23.185	34.256	68.613	453.698	445.837
k.	Pet Products NOS	221.795	39.196	227.533	560.045	650.039

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
I.	MTT	8.406	10.908	16.805	65.798	56.876
m.	Benzene, Xylene, Toulene	88.726	114.641	92.452	65.986	3.643
20	Paint and Varnishes	293.169	324.988	320.351	372.696	379.620
a.	Under Normal Procedure	280.440	299.825	302.757	372.696	-
b.	Under Capacity Scheme/Fixed Tax sch	7.054	22.016	15.789	-	-
c.	Others	5.675	3.147	1.805	-	-
21	Perfumery & Cosmetics	212.339	285.826	325.240	344.312	422.743
a.	Under Normal Procedure	108.165	163.000	202.981	214.298	280.247
b.	Under Capacity/Fixed Tax	104.174	122.826	122.259	130.014	142.496
22	Paper and Paper Board	391.352	428.093	458.577	568.668	610.428
23	Paper Sacks	92.470	0.446	-	-	-
24	Plastic Goods N.O.S.	257.102	298.408	33.843	-	-
a.	Under Capacity/Fixed Tax scheme	94.126	122.328	2.956	-	-
b.	Under Normal Procedure Scheme	162.976	176.080	30.887	-	-
25	Refrigerators	295.198	-	-	-	-
26	Sugar	4,764.114	860.063	-	-	-
27	Synthetic & Artificial Fibres	3.811	-	0.012	-	-
28	Soap and Detergents	718.279	856.425	886.343	1,016.848	1,125.553
a.	Soap	469.652	569.144	567.103	610.179	676.773
b.	Detergent	195.938	231.721	243.973	313.420	375.688
c.	Detergent Bars	9.882	9.536	13.114	20.913	11.852
d.	Soap and Detergent NOS	42.807	46.024	62.153	72.336	61.240
29	Ship Scrap Plates etc	-	-	-	-	71.728
30	Tyres and Tubes	38.871	-	0.008	-	-
31	Wire and Cables	177.493	263.650	422.678	367.022	440.932
a.	Non-enamelled wire & cables	159.941	233.535	399.719	341.905	439.231
i)	Under Normal procedure	143.847	204.280	359.595	337.913	437.351
ii)	Under Capacity/Fix Tax scheme	16.094	29.255	40.124	3.992	1.880
b.	Enamelled Copper Wire	17.552	30.117	22.959	25.117	1.701
32	Woven PP/PE Fabric Bags & Sacks	125.736	118.565	1.901	-	-
33	Yarns, M.M.(Continuous)	206.070	217.934	237.014	233.024	217.043
34	Yarn, N.O.S.	0.080	1.071	0.071	-	-
35	Yarns, Knitting	0.022	-	-	-	-
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>127.923</b>	<b>220.270</b>	<b>2,434.990</b>	<b>2,260.033</b>	<b>2,271.998</b>
36	Aerated water	4.618	6.659	4.963	6.340	6.107
37	Arms & Ammunition	0.914	-	0.063	-	-
38	Asphalt	0.019	0.395	1.369	4.249	5.187
39	Aviation Spirit	-	-	2.122	1.602	3.476
40	Beverages Concentrate	4.006	1.381	9.592	5.878	8.110
41	BOPP Film	-	-	22.203	-	-
42	Calcium Carbide	-	-	18.225	-	-
43	Cement	-	-	21.306	6.650	1.733
44	Cigarettes	0.936	0.278	3.554	1.940	10.794
45	Cotton not Carded or Combed	-	-	40.425	-	-
46	Formic Acid	-	-	7.835	-	-

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
47	Furnace Oil	-	-	162.718	34.564	0.546
48	Goods NOS	62.811	49.328	97.031	419.886	221.202
49	Ground Nut Oil	-	-	-	0.117	0.449
50	High speed Diesel Oil	-	-	1,262.281	1,227.847	1,242.801
51	Jute Bags	-	-	1.496	-	-
52	Kraft Paper Sack	-	-	20.280	-	-
53	L.P.G.Cylinders	-	-	1.972	40.480	2.184
54	Light Diesel Oil	-	-	0.072	3.382	26.382
55	Lubricating oil	10.356	23.689	58.027	51.626	89.291
56	M.T.B.E.	-	-	-	14.430	-
57	Medium Density Fibre Board (MDF)	-	-	28.745	-	-
58	Mosquito Coils	-	-	10.365	-	-
59	Motor Spirit	-	-	27.162	-	-
60	News Print	-	-	28.007	3.611	0.002
61	Paper & Paper Board	-	91.491	149.349	144.262	183.289
62	Perfumery & Cosmetics	33.419	35.383	31.192	52.708	173.888
63	Pet. Grease	-	-	-	-	10.659
64	Polyester Filament Yarn	-	-	40.082	56.016	83.364
65	Polyester Chips	-	-	9.033	2.790	0.015
66	Rape, Cozla Seeds	-	-	20.310	-	-
67	Rape, Cozla or Mustard Oil	-	-	85.623	11.931	0.170
68	Self Adhesive Tape	-	-	0.709	-	-
69	Separator plates for batteries	0.224	0.057	0.057	-	8.550
70	Shampoo (upto 1000 ml)	-	-	72.993	38.815	12.092
71	Soap, Det & Washing Prep.	10.620	11.609	66.857	75.587	99.706
72	Sugar	-	-	35.264	-	-
73	Safflower Seed Oil	-	-	-	0.025	-
74	Spirit Type Jet Fuel	-	-	-	6.242	0.186
75	Sunflower Seed Oil	-	-	13.893	31.198	0.182
76	Urea F.M. Compound	-	-	4.717	-	-
77	Wire and Cable	-	-	-	-	19.989
78	CED on Custom clearance document	-	-	75.098	17.857	61.644
<b>C.</b>	<b>SERVICES</b>	<b>13,433.441</b>	<b>14,772.731</b>	<b>10,339.637</b>	<b>2,749.613</b>	<b>1,051.419</b>
79	Advertisement	240.639	265.563	337.486	72.629	0.800
	a. Television	220.325	244.182	322.525	68.547	0.800
	b. Radio	20.314	21.381	14.961	4.082	-
80	Advertising Agent.	16.726	17.342	23.564	30.555	21.436
81	Bank Loans/Advances	223.750	32.134	4.940	-	-
	a. By banks/financial institutions	215.571	30.412	0.249	-	-
	b. By leasing companies	5.873	0.260	-	-	-
	c. By musharaka companies	0.066	-	-	-	-
	d. By insurance companies	2.035	1.462	4.691	-	-
	e. By others	0.205	-	-	-	-
82	Beauty parlours/slimming	2.848	3.276	3.516	1.179	-
83	Courier Service	162.856	185.660	304.741	58.819	-

## All Pakistan

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
84	Customs Agents	46.556	133.571	52.504	1.478	-
85	Credit Cards(Banks)	-	-	39.221	-	-
86	Domestic Travel	1,004.446	1,094.682	1,097.582	449.894	25.710
	a. By Air	962.847	1,054.196	1,057.980	406.640	1.380
	b. By Train	41.599	40.486	39.602	43.254	24.330
87	Hotels & Restaurants	786.605	851.698	508.776	30.815	-
	a. Hotel	572.379	587.780	422.974	29.264	-
	b. Resorts Hotels	17.293	18.408	14.578	1.036	-
	c. Restaurants	181.428	231.068	61.072	-	-
	d. Matrimonial Parties	7.068	2.331	2.633	0.057	-
	e. Marriage Halls & Lawns	0.814	0.210	0.051	-	-
	i) Under Fixed Tax scheme	0.199	0.004	0.006	-	-
	ii) Under Normal procedure	0.615	0.206	0.045	-	-
	f. Clubs	7.472	11.867	7.406	0.458	-
	g. Caterers	0.151	0.034	0.062	-	-
	i) Under Fixed Tax scheme	0.032	0.032	-	-	-
	ii) Under Normal procedure	0.119	0.002	0.062	-	-
88	Inland Carriage of goods by Air	28.784	28.628	24.288	7.778	-
89	Insurance	239.917	244.810	249.662	299.072	312.845
90	Launderers & dry cleaners	5.139	4.701	4.558	0.485	-
91	Ship Chandlers	6.577	5.535	2.960	0.589	-
92	Stevedores	221.672	178.130	215.260	50.213	-
93	Shipping Agents	-	0.194	-	-	-
94	Services of Supply/Dist. of Natural Gas	3,269.312	3,313.843	1,135.949	-	-
95	Services NOS	0.036	0.132	0.014	0.521	-
96	Telephone Fax & telex services	7,177.578	8,405.558	6,302.853	1,661.130	-
	a. Domestic	7,176.824	1,090.799	15.040	1.276	-
	d. Others	0.754	7,314.759	6,287.813	1,659.854	-
97	Travel Agent	-	7.274	31.763	84.456	75.143
98	Licence Fee on Goods	9.159	8.219	3.788	6.003	2.640
99	Licence Fee	11.102	19.794	17.667	8.112	10.982
	a. Advertising Agents	0.716	0.818	1.380	0.938	0.570
	b. Air Travel Companies	-	0.665	0.360	0.201	0.060
	c. Car Dealers	0.045	0.045	-	-	-
	d. Courier Services	0.140	0.260	0.205	0.005	-
	e. Customs Agents	0.040	-	-	0.999	1.350
	f. Fright forwarding Agents	0.030	0.010	-	-	-
	g. Hotel & Restaurant	3.872	3.035	1.745	0.015	-
	h. Insurance Companies	0.360	0.310	0.375	0.285	0.360
	i. Marriage Halls	0.307	0.200	0.175	0.020	-
	j. Property Developers & Promoters	0.375	-	0.120	-	-
	k. Shipping Agents	0.312	-	0.012	-	-
	l. Stevedores	0.440	0.550	0.495	0.015	-
	m. Travel Agents	0.121	3.745	4.178	1.249	2.442
	n. Television Corporation/Firms	0.532	0.060	0.709	-	-

**All Pakistan**

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
o.	Licence Fee (NOS)	3.717	10.051	7.913	4.385	6.200
p.	Beauty parlours/slimming	0.015	-	-	-	-
q.	Caterers	0.020	-	-	-	-
r.	Clubs	0.015	-	-	-	-
s.	Inland carriage of goods by air	0.015	0.030	-	-	-
t.	Launderers & dry cleaners	0.030	-	-	-	-
<b>100</b>	<b>Arrears</b>	<b>2,634.700</b>	<b>1,380.614</b>	<b>406.673</b>	<b>429.614</b>	<b>684.015</b>
<b>101</b>	<b>Miscellaneous</b>	<b>106.513</b>	<b>248.929</b>	<b>72.029</b>	<b>63.433</b>	<b>353.782</b>
a.	By Excise Collectorate	52.182	80.113	56.130	-	-
b.	By Custom Collectorate	54.331	168.816	15.899	-	-
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>62,108.178</b>	<b>61,193.715</b>	<b>55,931.389</b>	<b>49,190.548</b>	<b>47,208.689</b>
a.	Refund	15.167	236.798	132.033	107.293	20.632
b.	CE Rebate	81.598	52.200	15.666	2.855	1.499
	<b>REFUND &amp; REBATE</b>	<b>96.765</b>	<b>288.998</b>	<b>147.699</b>	<b>110.148</b>	<b>22.131</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>62,011.413</b>	<b>60,904.717</b>	<b>55,783.690</b>	<b>49,080.400</b>	<b>47,186.558</b>

**TABLE - 29.1**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)						
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>6,985.143</b>	<b>6,726.286</b>	<b>6,607.127</b>	<b>4,274.440</b>	<b>4,281.360</b>
1	Arms and Ammunition	1.399	-	-	-	-
2	Beverages	291.323	328.996	371.821	0.080	0.020
	a. Aerated Water	245.764	287.099	331.218	0.073	0.012
	b. Non-Aerated Water, Syrups, Juices & sq	45.559	41.897	40.603	0.007	0.008
3	Bank Cheques & Traveller's Cheques	233.751	252.510	246.218	-	-
4	Cigarettes & Tobacco	1,485.724	1,616.390	1,701.720	1,340.187	1,386.959
	a. Un-manufactured Tobacco	29.594	30.539	31.079	34.208	34.499
	b. Cigarettes	1,440.009	1,585.790	1,670.641	1,305.979	1,352.460
	c. Others	16.121	-	-	-	-
5	Cement	1,424.767	1,096.195	1,024.497	426.362	496.408
6	Ceramic Sanitary wares	3.862	-	-	-	-
7	Ceramic Tiles	48.972	-	-	-	-
8	Cigarette Filter Rods	-	6.185	5.203	-	-
9	Deep Freezers	44.666	-	-	-	-
10	Electric Batteries & plates	136.588	165.163	163.927	0.012	0.004
	a. Fixed Tax Scheme	50.149	14.889	42.417	0.001	-
	b. Others	86.439	150.274	121.510	0.011	0.004
11	Foam and Foam Products	56.487	-	-	-	-
12	Glass & Glass-Ware	17.030	-	-	-	-
13	Goods N.O.S	0.544	0.049	0.283	-	-
14	Metal Containers	171.309	168.465	137.899	45.725	36.167
15	Petroleum Gases	6.249	5.965	4.432	5.259	4.141
16	POL Products	2,477.133	2,483.678	2,432.160	2,338.261	2,238.099
	a. Asphalt	297.627	330.146	345.403	518.631	344.005
	b. Furnace Oil	39.651	44.780	42.709	4.012	-
	c. High Speed Diesel Oil	163.611	285.603	202.066	122.277	105.689
	d. Light Speed Diesel Oil	3.829	6.000	6.495	10.519	14.880
	e. Jet Fuels	18.703	23.830	21.051	20.101	18.801
	f. Lubricating Oil	1,101.622	863.746	1,182.873	1,105.330	1,334.307
	g. Motor Spirits	563.607	815.778	541.960	483.537	329.811
	h. Pet Grease	66.271	67.988	61.785	47.534	68.784
	i. Pet Wax	1.016	0.454	0.242	0.323	-
	j. Solvent Nephtha	0.982	3.894	0.532	0.191	0.556
	k. Pet Products NOS	219.704	37.953	26.085	25.581	17.623
	l. Benzen, Xylen, Toulene	0.510	3.506	0.959	0.225	3.643
17	Paint and Varnishes	116.887	129.745	123.976	28.772	21.428
	a. Under Normal Procedure	104.462	105.577	107.768	28.772	21.428
	b. Under Capacity Scheme/Fixed Tax sch	6.750	21.021	14.403	-	-
	c. Others	5.675	3.147	1.805	-	-

## Karachi(East)

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
18	Perfumery & Cosmetics	44.502	44.613	49.043	33.054	34.879
	a. Under Normal Procedure	44.502	44.613	37.214	33.054	34.879
	b. Under Capacity/Fixed Tax	-	-	11.829	-	-
19	Paper and Paper Board.	23.717	34.341	41.179	33.400	42.613
20	Plastic Goods N.O.S.	101.050	117.050	2.953	-	-
	a. Under Capacity/Fixed Tax scheme	30.244	37.048	0.351	-	-
	b. Under Normal Procedure Scheme	70.806	80.002	2.602	-	-
21	Refrigerators	51.736	-	-	-	-
22	Synthetic & artificial fibres	0.242	-	-	-	-
23	Soap and Detergents	94.188	105.773	88.460	5.650	5.714
	a. Soap	2.266	1.925	3.309	3.573	2.145
	b. Detergent	91.631	103.160	83.520	1.928	3.569
	c. Detergent Bars	0.291	0.688	1.631	0.149	-
24	Tyres and Tubes	32.946	-	-	-	-
25	Wire and Cables	71.063	118.692	168.564	2.081	1.342
26	a. Non-enamelled wire & cables	70.135	117.643	167.603	1.891	1.342
	i) Under Normal procedure	55.734	943.581	127.516	1.891	1.342
	ii) Under Capacity/Fix Tax scheme	14.401	23.062	40.087	-	-
	b. Enamelled Copper Wire	0.928	1.049	0.961	0.190	-
27	WovenPP/PE Fabric Bags & Sacks	10.859	80.880	1.867	-	-
28	Yarns, M.M. (Continuous)	38.047	44.449	42.925	15.597	13.586
29	Yarn, N.O.S.	0.080	-	-	-	-
30	Yarns, Knitting	0.022	-	-	-	-
	<b>B. SERVICES</b>	<b>3,847.808</b>	<b>3,696.837</b>	<b>2,704.724</b>	<b>841.869</b>	<b>306.413</b>
31	Advertisement	85.321	84.913	65.619	11.318	-
	a. Television	74.921	76.150	56.364	8.699	-
	b. Radio	10.400	8.763	9.255	2.619	-
32	Advertising Agent	16.644	16.934	23.059	30.414	21.357
33	Bank Loans/Advances	180.660	-	-	-	-
	a. By banks/financial institutions	176.239	-	-	-	-
	b. By leasing companies	4.344	-	-	-	-
	c. By musharaka companies	0.066	-	-	-	-
	d. By insurance companies	0.011	-	-	-	-
34	Beauty parlours/slimming	1.065	1.433	1.654	0.471	-
35	Courier Service	151.632	177.028	293.802	55.751	-
36	Credit Cards (Banks)	-	-	38.659	-	-
37	Customs Agents	-	0.002	-	-	-
38	Domestic Travel	962.323	1,043.735	1,048.594	404.161	-
	a. By Air	962.323	1,043.735	1,048.594	404.161	-
39	Hotels & Restaurants	325.249	341.487	194.475	12.445	-
	a. Hotel	242.248	230.799	160.977	12.388	-
	c. Restaurants	75.618	107.935	30.582	-	-
	d. Matrimonial Parties	7.063	2.331	2.630	0.057	-
	e. Marriage Halls & Lawns	0.109	-	-	-	-

## Karachi(East)

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
f.	Clubs	0.095	0.422	0.243	-	-
g.	Caterers	0.116	-	0.043	-	-
	i) Under Normal procedure	0.116	-	0.043	-	-
40	Inland Carriage of goods by Air	28.142	27.776	24.288	7.685	-
41	Insurance	227.615	230.003	235.708	218.440	224.606
42	Launderers & dry cleaners	3.930	3.506	3.651	0.371	-
43	Ship Chandlers	6.577	5.535	2.960	0.566	-
44	Stevedores	221.672	178.130	215.260	30.563	-
45	Services of Supply/Dist of Natural Gas	1,625.558	1,570.643	520.003	-	-
46	Travel Agent	-	0.747	21.426	68.322	60.450
47	Telephone Fax & telex services	11.400	14.965	15.566	1.362	-
	a. Domestic	10.646	14.697	15.040	1.276	-
	b. Others	0.754	0.268	0.470	0.086	-
48	Licence fee on goods	4.786	4.637	3.069	1.606	0.525
49	Licence Fee	-	4.090	5.885	1.940	2.565
	a. Advertising Agents	0.695	0.625	0.680	0.520	0.570
	b. Air Travel Companies	-	0.090	0.135	-	-
	c. Car Dealers	0.045	0.045	-	-	-
	d. Courier Services	0.130	0.245	0.205	0.005	-
	e. Freight Forwarding Agents	0.030	-	-	-	-
	f. Hotel & Restaurant	1.570	1.601	0.640	0.015	-
	g. Inland Carriage of Goods by Air	-	0.030	-	-	-
	h. Insurance Companies	0.360	0.300	0.375	0.285	0.345
	i. Marriage Halls	0.245	0.195	0.155	0.020	-
	j. Property Developers & Promoters	0.375	-	0.120	-	-
	k. Stevedores	0.440	0.550	0.495	0.015	-
	l. Supply of Natural Gas	-	0.015	-	-	-
	m. Travel Agents	0.055	0.040	2.795	0.966	1.650
	n. Television Corporation/Firms	0.532	0.060	0.185	-	-
	o. Licence Fee (N.O.S.)	0.152	0.294	0.100	0.114	-
	p. Caterers	0.020	-	-	-	-
	q. Clubs	0.015	-	-	-	-
<b>50</b>	<b>Arrears</b>	<b>1,051.169</b>	<b>1,055.347</b>	<b>179.772</b>	<b>152.896</b>	<b>8.803</b>
<b>51</b>	<b>Miscellaneous</b>	<b>1.351</b>	<b>2.140</b>	<b>1.044</b>	<b>144.949</b>	<b>173.106</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>11,894.966</b>	<b>11,489.337</b>	<b>9,501.621</b>	<b>5,417.700</b>	<b>4,772.772</b>
	a. Refund	-	138.918	2.027	-	3.452
	b. CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	<b>138.918</b>	<b>2.027</b>	-	<b>3.452</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>11,894.966</b>	<b>11,350.419</b>	<b>9,499.594</b>	<b>5,417.700</b>	<b>4,769.320</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>6,985.143</b>	<b>6,726.286</b>	<b>6,607.127</b>	<b>1,742.348</b>	<b>1,743.899</b>
1	Arms and Ammunition	1.399	-	-	-	-
2	Beverages	291.323	328.996	371.821	392.818	419.224
	a. Aerated Water	245.764	287.099	331.218	348.898	366.566
	b. Non-Aerated Water, Syrups, Juices & sq	45.559	41.897	40.603	43.920	52.658
3	Bank Cheques & Traveller's Cheques	233.751	252.510	246.218	-	-
4	Cigarettes & Tobacco	1,485.724	1,616.390	1,701.720	-	-
	a. Un-manufactured Tobacco	29.594	30.539	31.079	-	-
	b. Cigarettes	1,440.009	1,585.790	1,670.641	-	-
	c. Others	16.121	-	-	-	-
5	Cement	1,424.767	1,096.195	1,024.497	321.321	295.129
6	Ceramic Sanitary wares	3.862	-	-	-	-
7	Ceramic Tiles	48.972	-	-	-	-
8	Cigarette Filter Rods	-	6.185	5.203	4.769	-
9	Deep Freezers	44.666	-	-	-	-
10	Electric Batteries & plates	136.588	165.163	163.927	158.263	150.553
	a. Fixed Tax Scheme	50.149	14.889	42.417	-	-
	b. Others	86.439	150.274	121.510	158.263	150.553
11	Foam and Foam Products	56.487	-	-	-	-
12	Glass & Glass-Ware	17.030	-	-	-	-
13	Goods N.O.S	0.544	0.049	0.283	-	-
14	Metal Containers	171.309	168.465	137.899	111.309	104.530
15	Petroleum Gases	6.249	5.965	4.432	-	-
16	POL Products	2,477.133	2,483.678	2,432.160	322.720	315.144
	a. Asphalt	297.627	330.146	345.403	-	-
	b. Furnace Oil	39.651	44.780	42.709	-	-
	c. High Speed Diesel Oil	163.611	285.603	202.066	-	-
	d. Light Speed Diesel Oil	3.829	6.000	6.495	-	-
	e. Jet Fuels	18.703	23.830	21.051	-	-
	f. Lubricating Oil	1,101.622	863.746	1,182.873	322.692	315.144
	g. Motor Spirits	563.607	815.778	541.960	-	-
	h. Pet Grease	66.271	67.988	61.785	0.028	-
	i. Pet Wax	1.016	0.454	0.242	-	-
	j. Solvent Neptha	0.982	3.894	0.532	-	-
	k. Pet Products NOS	219.704	37.953	26.085	-	-
	l. Benzen, Xylene, Toulene	0.510	3.506	0.959	-	-
17	Paint and Varnishes	116.887	129.745	123.976	120.444	122.976
	a. Under Normal Procedure	104.462	105.577	107.768	120.444	122.976
	b. Under Capacity Scheme/Fixed Tax sch	6.750	21.021	14.403	-	-
	c. Others	5.675	3.147	1.805	-	-

## Karachi(West)

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
18	Perfumery & Cosmetics	44.502	44.613	49.043	30.572	18.219
	a. Under Normal Procedure	44.502	44.613	37.214	-	18.219
	b. Under Capacity/Fixed Tax	-	-	11.829	-	-
19	Paper and Paper Board.	23.717	34.341	41.179	13.651	14.431
20	Plastic Goods N.O.S.	101.050	117.050	2.953	-	-
	a. Under Capacity/Fixed Tax scheme	30.244	37.048	0.351	-	-
	b. Under Normal Procedure Scheme	70.806	80.002	2.602	-	-
21	Refrigerators	51.736	-	-	-	-
22	Synthetic & artificial fibres	0.242	-	-	-	-
23	Soap and Detergents	94.188	105.773	88.460	113.437	125.596
	a. Soap	2.266	1.925	3.309	0.062	-
	b. Detergent	91.631	103.160	83.520	111.197	123.917
	c. Detergent Bars	0.291	0.688	1.631	2.178	1.679
24	Tyres and Tubes	32.946	-	-	-	-
25	Wire and Cables	71.063	118.692	168.564	129.498	156.068
	a. Non-enamelled wire & cables	70.135	117.643	167.603	128.809	156.068
	i) Under Normal procedure	55.734	943.581	127.516	128.809	156.068
	ii) Under Capacity/Fix Tax scheme	14.401	23.062	40.087	-	-
	b. Enamelled Copper Wire	0.928	1.049	0.961	0.689	-
26	WovenPP/PE Fabric Bags & Sacks	10.859	80.880	1.867	-	-
27	Yarns, M.M. (Continuous)	38.047	44.449	42.925	23.546	22.029
28	Yarn, N.O.S.	0.080	-	-	-	-
29	Yarns, Knitting	0.022	-	-	-	-
	<b>B. SERVICES</b>	<b>3,847.808</b>	<b>3,696.837</b>	<b>2,704.724</b>	<b>78.671</b>	<b>65.471</b>
30	Advertisement	85.321	84.913	65.619	-	-
	a. Television	74.921	76.150	56.364	-	-
	b. Radio	10.400	8.763	9.255	-	-
31	Advertising Agent	16.644	16.934	23.059	0.079	0.032
32	Bank Loans/Advances	180.660	-	-	-	-
	a. By banks/financial institutions	176.239	-	-	-	-
	b. By leasing companies	4.344	-	-	-	-
	c. By musharaka companies	0.066	-	-	-	-
	d. By insurance companies	0.011	-	-	-	-
33	Beauty parlours/slimming	1.065	1.433	1.654	0.171	-
34	Courier Service	151.632	177.028	293.802	0.004	-
35	Credit Cards (Banks)	-	-	38.659	-	-
36	Customs Agents	-	0.002	-	-	-
37	Domestic Travel	962.323	1,043.735	1,048.594	-	-
	a. By Air	962.323	1,043.735	1,048.594	-	-
38	Hotels & Restaurants	325.249	341.487	194.475	0.012	-
	a. Hotel	242.248	230.799	160.977	0.012	-
	b. Restaurants	75.618	107.935	30.582	-	-
	c. Matrimonial Parties	7.063	2.331	2.630	-	-
	d. Marriage Halls & Lawns	0.109	-	-	-	-

## Karachi(West)

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
e.	Clubs	0.095	0.422	0.243	-	-
f.	Caterers	0.116	-	0.043	-	-
	i) Under Normal procedure	0.116	-	0.043	-	-
39	Inland Carriage of goods by Air	28.142	27.776	24.288	-	-
40	Insurance	227.615	230.003	235.708	57.938	65.439
41	Launderers & dry cleaners	3.930	3.506	3.651	-	-
42	Ship Chandlers	6.577	5.535	2.960	0.023	-
43	Stevedores	221.672	178.130	215.260	19.650	-
44	Services of Supply/Dist of Natural Gas	1,625.558	1,570.643	520.003	-	-
45	Travel Agent	-	0.747	21.426	0.794	-
46	Telephone Fax & telex services	11.400	14.965	15.566	-	-
	a. Domestic	10.646	14.697	15.040	-	-
	b. Others	0.754	0.268	0.470	-	-
47	Licence fee on goods	4.786	4.637	3.069	1.762	-
48	Licence Fee	-	4.090	5.885	0.015	-
	a. Advertising Agents	0.695	0.625	0.680	-	-
	b. Air Travel Companies	-	0.090	0.135	0.015	-
	c. Car Dealers	0.045	0.045	-	-	-
	d. Courier Services	0.130	0.245	0.205	-	-
	e. Freight Forwarding Agents	0.030	-	-	-	-
	f. Hotel & Restaurant	1.570	1.601	0.640	-	-
	g. Inland Carriage of Goods by Air	-	0.030	-	-	-
	h. Insurance Companies	0.360	0.300	0.375	-	-
	i. Marriage Halls	0.245	0.195	0.155	-	-
	j. Property Developers & Promoters	0.375	-	0.120	-	-
	k. Stevedores	0.440	0.550	0.495	-	-
	l. Supply of Natural Gas	-	0.015	-	-	-
	m. Travel Agents	0.055	0.040	2.795	-	-
	n. Television Corporation/Firms	0.532	0.060	0.185	-	-
	o. Licence Fee (N.O.S.)	0.152	0.294	0.100	-	-
	p. Caterers	0.020	-	-	-	-
	q. Clubs	0.015	-	-	-	-
<b>49</b>	<b>Arrears</b>	<b>1,051.169</b>	<b>1,055.347</b>	<b>179.772</b>	<b>5.385</b>	<b>1.180</b>
<b>50</b>	<b>Miscellaneous</b>	<b>1.351</b>	<b>2.140</b>	<b>1.044</b>	<b>0.882</b>	<b>2.100</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>11,894.966</b>	<b>11,489.337</b>	<b>9,501.621</b>	<b>1,829.063</b>	<b>1,812.650</b>
	a. Refund	-	138.918	2.027	16.463	1.340
	b. CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>138.918</b>	<b>2.027</b>	<b>16.463</b>	<b>1.340</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>11,894.966</b>	<b>11,350.419</b>	<b>9,499.594</b>	<b>1,812.600</b>	<b>1,811.310</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>6,763.360</b>	<b>4,930.146</b>	<b>4,961.471</b>	<b>4,922.014</b>	<b>5,330.011</b>
1	Arms and Ammunition	0.752	-	-	-	-
2	Beverages	105.053	114.115	126.119	142.772	141.839
a.	Aerated Water	93.234	103.027	111.480	118.721	119.458
b.	Non-Aerated Water, Syrups, Juices & sq	11.819	11.088	14.639	24.051	22.381
3	Cigarettes & Tobacco	779.590	988.465	1,029.570	1,224.059	1,404.674
a.	Un-manufactured Tobacco	30.127	36.235	33.404	38.060	39.027
b.	Cigarettes	749.461	952.230	996.166	1,185.999	1,365.647
c.	Others	0.002	-	-	-	-
4	Cement	1,985.741	1,844.848	1,631.483	1,123.000	1,113.497
5	Ceramic Tiles	8.176	-	-	-	-
6	Deep Freezers	0.017	-	-	-	-
7	Electric Batteries & plates	0.044	0.047	0.040	0.054	0.017
a.	Fixed Tax Scheme	0.016	0.005	0.004	0.003	0.006
b.	Others	0.028	0.042	0.036	0.051	0.011
8	Glass & Glass-Ware	0.202	-	-	-	-
9	Goods N.O.S.	0.321	-	0.399	1.514	1.764
10	Metal Containers	7.801	7.705	9.275	9.371	8.640
11	Natural Gases	1,434.767	1,460.360	1,840.713	2,032.772	2,279.159
12	Petroleum Gases	-	-	-	0.186	0.226
13	POL Products	139.036	53.025	109.105	109.408	46.768
a.	High Speed Diesel Oil	33.477	3.588	71.733	67.597	36.836
b.	Lubricating Oil	79.919	30.421	35.026	41.723	9.859
c.	Motor Spirits	20.662	18.551	2.023	-	-
d.	Pet Grease	0.004	0.004	0.001	0.021	0.006
e.	Pet Products N.O.S.	0.122	0.461	0.322	0.067	0.067
14	Paint and Varnishes	0.668	0.570	0.562	0.667	0.712
a.	Under Normal Procedure	0.536	0.460	0.337	0.667	0.712
b.	Under Capacity Scheme/Fixed Tax sch	0.132	0.110	0.225	-	-
15	Paper and Paper Board	4.174	2.928	3.527	7.882	7.580
16	Paper Sacks	5.708	-	-	-	-
17	Plastic Goods N.O.S.	2.995	5.420	0.820	-	-
a.	Under Capacity/Fixed Tax scheme	0.199	0.318	0.002	-	-
b.	Under Normal Procedure Scheme	2.796	5.102	0.818	-	-
18	Refrigerators	147.978	-	-	-	-
19	Sugar	2,003.416	270.775	-	-	-
20	Synthetic and Artificial Fibres	-	-	0.012	-	-

## Hyderabad

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
21	Soap and Detergents	120.166	152.520	184.191	237.505	285.351
a.	Soap	44.770	51.756	56.909	64.070	73.661
b.	Detergent	75.396	100.764	127.282	173.435	211.690
22	Wire and Cables	6.690	17.826	25.589	32.621	39.546
a.	Non-enamelled wire & cables	-	0.032	13.317	17.920	38.470
i)	Under Normal procedure	-	0.032	13.317	13.928	37.102
ii)	Under Capacity/Fix Tax scheme	-	-	-	3.992	1.368
b.	Enamelled Copper Wire	6.690	17.794	12.272	14.701	1.076
23	Woven PP/PE Fabric Bags & Sacks	10.065	11.542	0.034	-	-
24	Yarns, M.M.(Continuous)	-	-	0.032	0.203	0.238
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>-</b>	<b>2.218</b>	<b>104.712</b>	<b>78.582</b>	<b>1.138</b>
25	Asphalt	-	0.378	-	-	-
26	BOP Film	-	-	0.508	-	-
27	Cigarettes	-	0.033	-	-	-
28	Goods NOS	-	-	3.371	0.836	0.240
29	High speed Diesel Oil	-	-	97.367	76.595	-
30	Kraft Paper Sack	-	-	1.415	-	-
31	Paper & Paper Board	-	-	1.871	0.433	0.583
32	Polyester Filament Yarn	-	-	-	0.015	-
33	Perfumery & Cosmetics	-	1.807	-	-	-
34	Soap and Detergents	-	-	-	0.703	0.315
35	CED on custom clearance documents	-	-	0.180	-	-
<b>C.</b>	<b>SERVICES</b>	<b>152.728</b>	<b>167.510</b>	<b>95.687</b>	<b>0.338</b>	<b>-</b>
36	Advertisement	0.005	0.084	0.081	0.027	-
a.	Radio	0.005	0.084	0.081	0.027	-
37	Beauty parlours/slimming	0.001	-	-	-	-
38	Customs Agents	0.088	-	0.479	-	-
39	Hotels & Restaurants	5.197	6.671	4.739	0.311	-
a.	Hotel	4.069	5.027	3.960	0.311	-
b.	Resorts Hotels	0.020	-	0.235	-	-
c.	Restaurants	0.840	1.085	0.538	-	-
d.	Matrimonial Parties	-	-	0.003	-	-
e.	Marriage Halls & Lawns	0.088	0.012	0.003	-	-
i)	Under Fixed Tax scheme	0.051	-	0.003	-	-
ii)	Under Normal procedure	0.037	0.012	-	-	-
g.	Club	-	0.515	-	-	-
h.	Caterers	0.029	0.032	-	-	-
i)	Under Fixed Tax scheme	0.029	0.032	-	-	-
40	Services of Supply/Dist. of Natural Gas	147.384	160.755	90.388	-	-
41	Licence Fee on Goods	-	0.005	-	-	-
42	Licence Fee	-	0.575	0.768	0.410	0.877
a.	Hotel & Restaurant	0.070	0.075	0.085	-	-
b.	Marriage Halls	0.052	-	0.020	-	-

**Hyderabad**

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
c.	Travel Agents	-	-	0.009	-	-
d.	Licence Fee (N.O.S)	-	0.500	0.654	0.410	0.877
<b>43</b>	<b>Arrears</b>	<b>375.783</b>	<b>164.053</b>	<b>43.304</b>	<b>3.612</b>	<b>7.912</b>
<b>44</b>	<b>Miscellaneous</b>	<b>1.422</b>	<b>1.317</b>	<b>1.341</b>	<b>* -94.291</b>	<b>-30.165</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>7,293.415</b>	<b>5,265.824</b>	<b>5,207.283</b>	<b>4,910.665</b>	<b>5,309.773</b>
a.	Refund	0.492	0.130	125.587	54.265	0.073
b.	CE Rebate	1.002	1.450	-	-	-
	<b>REFUND &amp; REBATE</b>	<b>1.494</b>	<b>1.580</b>	<b>125.587</b>	<b>54.265</b>	<b>0.073</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>7,291.921</b>	<b>5,264.244</b>	<b>5,081.696</b>	<b>4,856.400</b>	<b>5,309.700</b>

\* Reconciliation adjustment.

**TABLE - 29.4**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
<b>A.</b>	<b>COMMODITY</b>	<b><u>3,061.459</u></b>	<b><u>2,776.966</u></b>	<b><u>2,794.889</u></b>	<b><u>2,751.771</u></b>	<b><u>2,626.929</u></b>
1	Beverages	3.475	3.493	0.044	0.045	3.019
a.	Aerated Water	3.465	3.468	-	-	3.004
b.	Non-Aerated Water, Syrups, Juices & sq Beverages Concentrates	0.010	0.026	0.044	0.045	0.015
2	Cigarettes & Tobacco	35.028	-	-	-	-
a.	Others	35.028	-	-	-	-
3	Cement	872.606	746.754	655.854	558.919	516.658
4	Cigarette Filter Rods	-	33.638	48.655	26.080	-
5	Electric Batteries & plates	30.054	33.197	31.002	28.142	25.785
a.	Others	30.054	33.197	31.002	28.142	25.785
6	Glass & Glass-Ware	3.043	-	-	-	-
7	Goods NOS	-	0.014	-	-	-
8	Metal Containers	0.585	0.591	0.312	0.519	0.375
9	Natural Gases	1,788.501	1,576.917	1,653.314	1,739.096	1,601.958
10	Petroleum Gases	0.109	-	-	-	-
11	POL Products	68.970	98.454	76.911	51.918	42.797
a.	Lubricating Oil	64.383	91.795	69.982	44.480	42.797
b.	Pet Grease	-	-	-	-	-
c.	Pet Wax	4.587	6.659	6.929	7.438	-
12	Paint and Varnishes	-	-	-	-	0.025
13	Paper and Paper Board	0.528	0.459	0.005	0.034	0.233
14	Paper Sacks	20.095	-	-	-	-
15	Plastic Goods N.O.S.	36.329	39.080	9.583	-	-
a.	Under Normal Procedure Scheme	36.329	39.080	9.583	-	-
16	Soap and Detergents	69.746	89.389	130.410	164.849	181.509
a.	Soap	25.789	40.792	63.186	78.138	114.588
b.	Detergent	3.005	2.080	7.191	7.271	5.681
c.	Detergent Bar	-	3.130	-	7.104	-
d.	Soap and Detergent NOS	40.952	43.384	60.033	72.336	61.240
17	Ship Scrap Plates etc	-	-	-	-	71.728
18	Wire and Cables	22.351	36.198	86.490	71.745	82.297
a.	Non-enamelled wire & cables	19.599	32.530	83.250	69.111	82.297
i)	Under Normal procedure	19.599	32.530	83.250	69.111	82.297
b.	Enamelled Copper Wire	2.752	3.668	3.240	2.634	-
19	Woven PP/PE Fabric Bags & Sacks	18.826	16.891	-	-	-
20	Yarns, M.M.(Continuous)	91.213	101.890	97.867	107.035	100.545
21	Yarn, N.O.S.	-	-	0.071	-	-

**Quetta**

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>B.</b>	<b>IMPORTED GOODS</b>	-	-	<b>30.949</b>	<b>16.586</b>	<b>34.663</b>
22	Aerated Water					0.009
23	Asphalt	-	-	1.334	4.191	5.176
24	Cement	-	-	18.614	5.150	0.104
25	Cigarettes	-	-	0.058	0.356	0.110
26	Goods NOS	-	-	4.284	4.325	1.342
27	Kraft Paper Sack	-	-	4.983	-	-
28	Lubricating Oil	-	-	-	0.114	6.264
29	Motor Spirit	-	-	0.239	-	-
30	Paper & Paper Board	-	-	1.339	1.864	2.163
31	Perfumery & Cosmetics	-	-	-	-	3.295
32	Pet. Grease	-	-	-	-	10.185
33	Shampoo (upto 1000 ml)	-	-	0.027	0.085	0.419
34	Soap, Det & Washing Prep.	-	-	0.071	0.501	5.596
<b>C.</b>	<b>SERVICES</b>	<b>18.266</b>	<b>31.905</b>	<b>18.459</b>	<b>0.604</b>	-
35	Advertisement	-	-	0.001	-	-
a.	Television	-	-	0.001	-	-
36	Bank Loans/Advances	1.209	-	-	-	-
a.	By banks/financial institutions	1.209	-	-	-	-
37	Customs Agents	4.360	19.275	10.329	0.128	-
38	Hotels & Restaurants	12.571	12.279	8.016	0.468	-
a.	Hotel	8.530	8.768	7.025	0.468	-
b.	Resorts Hotels	1.930	-	-	-	-
c.	Restuarants	2.111	3.509	0.991	-	-
d.	Caterer	-	0.002	-	-	-
i)	Under Normal procedure	-	0.002	-	-	-
39	Launderers & dry cleaners	0.126	0.157	0.113	0.008	-
40	Shipping Agents	-	0.194	-	-	-
41	Licence Fee on Goods	0.095	-	-	0.040	-
42	Licence Fee	0.715	1.975	1.817	1.971	1.911
a.	Advertising Agents	0.006	0.122	0.626	0.413	-
b.	Air Travel Companies	-	-	-	0.091	-
c.	Courier Services	0.010	-	-	-	-
d.	Customs Agents	-	-	-	0.999	1.350
e.	Shipping Agents	0.312	-	-	-	-
f.	Travel Agents	-	0.777	0.483	-	-
g.	Licence Fee (N.O.S.)	0.387	1.070	0.708	0.468	0.561
<b>43</b>	<b>Arrears</b>	<b>0.200</b>	<b>0.773</b>	<b>3.082</b>	-	-
<b>44</b>	<b>Miscellaneous</b>	<b>0.312</b>	<b>13.104</b>	<b>6.402</b>	<b>14.328</b>	<b>2.267</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>3,081.047</b>	<b>2,824.723</b>	<b>2,855.598</b>	<b>2,785.300</b>	<b>2,665.770</b>
a.	Refund	0.335	1.455	0.829	0.100	4.170
b.	CE Rebate	0.275	-	-	-	-
	<b>REFUND &amp; REBATE</b>	<b>0.610</b>	<b>1.455</b>	<b>0.829</b>	<b>0.100</b>	<b>4.170</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>3,080.437</b>	<b>2,823.268</b>	<b>2,854.769</b>	<b>2,785.200</b>	<b>2,661.600</b>

**TABLE - 29.5**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million )				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>5,190.253</b>	<b>5,337.758</b>	<b>5,010.564</b>	<b>5,197.068</b>	<b>5,427.545</b>
1	Beverages	239.919	281.447	350.841	379.807	416.791
a.	Aerated Water	223.694	263.982	327.905	367.805	399.545
b.	Non-Aerated Water, Syrups, Juices & sq	16.225	17.465	22.936	12.002	17.246
2	Cigarettes & Tobacco	2,164.830	2,243.542	2,381.971	2,278.477	2,347.921
a.	Un-manufactured Tobacco	44.226	48.445	51.528	60.286	57.493
b.	Cigarettes	2,120.604	2,195.097	2,330.443	2,218.191	2,290.428
3	Cement	1,403.973	1,707.285	1,493.665	1,173.059	1,097.806
4	Glass & Glass-Ware	0.076	-	-	-	-
5	Goods NOS	-	-	0.019	-	-
6	Metal Containers	11.970	12.509	11.332	23.712	11.016
7	Natural Gases	66.577	68.971	95.354	145.043	160.027
8	Petroleum Gases	4.764	4.836	4.849	8.366	15.818
9	POL Products	281.247	393.193	180.974	676.755	779.694
a.	High Speed Diesel Oil	65.345	162.543	46.695	222.723	286.887
b.	Light Speed Diesel Oil	3.208	0.012	0.009	1.304	2.461
c.	Jet Fuels	-	-	-	1.332	5.517
d.	Lubricating Oil	74.874	51.540	42.777	47.128	16.909
e.	Motor Spirits	49.795	67.963	-	297.962	452.228
f.	Benzen, Xylen, Toulene	88.025	111.135	91.493	65.761	-
g.	Pet. Products NOS	-	-	-	40.545	15.692
10	Paint and Varnishes	0.354	0.319	0.341	0.566	0.600
a.	Under Normal Procedure	0.354	0.319	0.284	0.566	0.600
b.	Under Capacity Scheme/Fixed Tax sch	-	-	0.057	-	-
11	Perfumery & Consmetics	45.222	86.436	119.070	118.949	192.970
a.	Under Normal Procedure.	40.979	76.943	119.070	118.949	192.970
b.	Under Capacity/Fixed Tax	4.243	9.493	-	-	-
12	Paper and Paper Board	2.401	2.597	3.842	7.054	7.768
13	Plastic Goods N.O.S.	1.516	1.850	0.026	-	-
a.	Under Capacity/Fixed Tax scheme	1.515	1.838	0.023	-	-
b.	Under Normal Procedure Scheme	0.001	0.012	0.003	-	-
14	Sugar	607.291	126.715	-	-	-
15	Soap and Detergents	353.351	402.137	368.280	385.280	397.134
a.	Soap	341.124	395.753	357.649	374.675	387.735
b.	Detergent	2.817	1.275	-	-	0.042
c.	Detergent Bars	9.410	5.109	10.631	10.605	9.357
16	Wire and Cables	0.131	0.182	-	-	-
a.	Non-enamelled wire & cables	0.131	0.182	-	-	-
i)	Under Normal procedure	0.029	0.037	-	-	-
ii)	Under Capacity/Fix Tax scheme	0.102	0.145	-	-	-

**Multan**

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
17	WovenPP/PE Fabric Bags & Sacks	6.631	5.739	-	-	-
	<b>B. IMPORTED GOODS</b>	<b>-</b>	<b>-</b>	<b>592.184</b>	<b>159.233</b>	<b>1.729</b>
18	High speed Diesel Oil	-	-	591.024	158.747	-
19	Lubricating Oil	-	-	-	-	0.781
20	Paper and Paper Board	-	-	-	-	0.002
21	Sunflower Seed Oil	-	-	-	0.486	-
22	Goods NOS	-	-	1.160	-	0.946
	<b>C. SERVICES</b>	<b>16.420</b>	<b>14.507</b>	<b>11.925</b>	<b>2.488</b>	<b>1.941</b>
23	Advertisement	0.061	0.077	0.069	-	-
a.	Radio	0.061	0.077	0.069	-	-
24	Bank Loans/Advances	2.842	-	-	-	-
a.	By banks/financial institutions	2.842	-	-	-	-
25	Beauty parlours/slimming	0.035	0.057	0.081	0.065	-
26	Customs Agents	0.218	0.305	0.337	0.027	-
27	Hotels & Restaurants	12.920	13.492	9.431	0.574	-
a.	Hotel	6.651	6.883	7.639	0.574	-
b.	Restuarants	6.269	6.609	1.792	-	-
28	Launderers & dry cleaners	0.328	0.235	0.272	0.038	-
29	Services (NOS)	0.016	-	-	-	-
30	Travel Agent	-	0.341	1.735	1.784	1.941
31	Licence Fee on Goods	0.020	-	-	-	-
32	Licence Fee	0.907	1.528	1.328	1.199	1.589
a.	Customs Agents	0.040	-	-	-	-
b.	Hotel & Restaurant	0.090	0.125	0.065	-	-
c.	Marriage Halls	0.005	-	-	-	-
d.	Travel Agents	-	0.533	0.496	0.233	0.787
e.	Licence Fee (N.O.S.)	0.772	0.870	0.767	0.966	0.802
<b>33</b>	<b>Arrears</b>	<b>4.147</b>	<b>0.876</b>	<b>10.022</b>	<b>3.809</b>	<b>5.406</b>
<b>34</b>	<b>Miscellaneous</b>	<b>3.326</b>	<b>0.078</b>	<b>0.583</b>	<b>8.474</b>	<b>31.390</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>5,215.073</b>	<b>5,354.747</b>	<b>5,626.606</b>	<b>5,372.271</b>	<b>5,469.600</b>
a.	Refund	-	91.211	0.093	29.422	-
b.	CE Rebate	0.286	0.020	0.037	0.149	-
	<b>REFUND &amp; REBATE</b>	<b>0.286</b>	<b>91.231</b>	<b>0.130</b>	<b>29.571</b>	<b>-</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>5,214.787</b>	<b>5,263.516</b>	<b>5,626.476</b>	<b>5,342.700</b>	<b>5,469.600</b>

**TABLE - 29.6**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>3,216.598</b>	<b>2,743.342</b>	<b>2,457.632</b>	<b>1,881.404</b>	<b>1,823.038</b>
1	Arms and Ammunition	0.053	-	-	-	-
2	Beverages	141.215	277.337	300.444	323.484	350.840
a.	Aerated Water	140.178	276.518	300.243	323.412	350.795
b.	Non-Aerated Water, Syrups, Juices & sq	1.037	0.819	0.201	0.072	0.045
3	Cigarettes & Tobacco	-	-	-	2.877	5.382
a.	Cigarettes	-	-	-	2.877	5.382
4	Cement	1,722.783	2,135.271	2,099.639	1,482.850	1,417.559
5	Electric Batteries & plates	0.012	0.018	0.009	0.006	-
a.	Fixed Tax Scheme	-	0.018	0.006	-	-
b.	Under Normal Procedure	-	-	0.003	0.006	-
6	Foam and Foam Products	0.006	-	-	-	-
7	Glass & Glass-Ware	0.079	-	-	-	-
8	Metal Containers	11.349	10.140	5.958	5.779	5.801
9	POL Products	7.286	13.406	25.519	31.479	4.542
a.	Asphalt	1.909	0.544	-	-	-
b.	High Speed Deisel Oil	-	-	-	1.478	-
c.	Lubricating Oil	5.377	12.862	23.328	30.001	4.542
d.	POL Products (NOS)	-	-	2.191	-	-
10	Paint and Varnishes	2.475	3.353	3.892	4.726	5.311
a.	Under Normal Procedure	2.475	3.123	3.892	4.726	5.311
b.	Under Capacity Scheme/Fixed Tax sch	-	0.230	-	-	-
11	Perfumery & Cosmetics	0.183	0.223	0.288	0.186	0.160
a.	Under Normal Procedure	0.183	0.223	0.288	0.168	0.160
b.	Under Capacity/Fixed Tax	-	-	-	0.018	-
12	Paper and Paper Board	4.895	8.564	13.823	17.268	20.550
13	Paper Sacks	6.858	-	-	-	-
14	Plastic Goods N.O.S.	3.165	5.947	-	-	-
a.	Under Normal Procedure Scheme	3.165	5.947	-	-	-
15	Sugar	1,311.960	282.340	-	-	-
16	Soap and Detergents	0.307	0.952	1.218	1.315	1.262
a.	Soap	0.099	0.323	0.311	0.324	0.385
b.	Detergent	0.040	0.054	0.072	0.114	0.094
c.	Detergent Bars	0.168	0.575	0.835	0.877	0.783
17	Woven PP/PE Fabric Bags & Sacks	0.809	1.302	-	-	-
18	Yarns, M.M.(Continuous)	3.163	4.489	6.842	11.434	11.631
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>-</b>	<b>-</b>	<b>1,345</b>	<b>15,891</b>	<b>3,014</b>
19	Goods NOS	-	-	1,345	-	0.272
20	High Speed Oil	-	-	-	14,270	-
22	Pet. Grease	-	-	-	-	0.474

## Faisalabad

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
23	High Speed Oil	-	-	-	14.270	-
24	Lubricating oil	-	-	-	1.600	0.402
25	Paper and Paper Board	-	-	-	0.021	0.085
26	Polyester Filament Yarn	-	-	-	-	0.206
27	Perfumery & Cosmetics	-	-	-	-	0.533
28	Soap, Det & Washing Prep.	-	-	-	-	0.539
29	Wire & Cables	-	-	-	-	0.503
<b>C.</b>	<b>SERVICES</b>	<b>15.201</b>	<b>19.210</b>	<b>14.078</b>	<b>2.125</b>	<b>1.255</b>
30	Advertisement	0.018	0.024	0.053	-	-
a.	Radio	0.015	0.024	0.053	-	-
31	Beauty Parlours/Slimming	-	-	0.014	-	-
32	Customs Agents	1.841	2.914	2.178	0.312	-
33	Domestic Travel	0.024	0.551	-	-	-
a.	By Air	0.024	0.551	-	-	-
34	Hotels & Restaurants	13.318	15.721	11.215	0.755	-
a.	Hotel	4.831	5.100	8.289	0.755	-
b.	Restaurants	8.480	10.621	2.926	-	-
c.	Marriage Halls & Lawns	0.007	-	-	-	-
	ii) Under Normal procedure	0.007	-	-	-	-
35	Travel Agent	-	-	0.618	1.058	1.255
36	Total Licence Fee	0.444	1.609	0.953	0.498	0.549
a.	Licence Fee (N.O.S.)	0.444	1.609	0.953	0.498	0.549
<b>37</b>	<b>Arrears</b>	<b>1.182</b>	<b>3.886</b>	<b>32.395</b>	<b>6.313</b>	<b>0.144</b>
<b>38</b>	<b>Miscellaneous</b>	<b>1.064</b>	<b>0.966</b>	<b>1.164</b>	<b>* -35.55</b>	<b>-11.423</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>3,234.489</b>	<b>2,769.013</b>	<b>2,507.567</b>	<b>1,870.681</b>	<b>1,816.577</b>
a.	Refund	-	0.059	0.113	1.272	0.073
b.	CE Rebate	7.786	0.541	-	0.209	-
	<b>REFUND &amp; REBATE</b>	<b>7.786</b>	<b>0.600</b>	<b>0.113</b>	<b>1.481</b>	<b>0.073</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>3,226.703</b>	<b>2,768.413</b>	<b>2,507.454</b>	<b>1,869.200</b>	<b>1,816.504</b>
	* Reconciliation adjustment					

**TABLE - 29.7**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b><u>2,321.029</u></b>	<b><u>1,774.099</u></b>	<b><u>1,725.356</u></b>	<b><u>2,123.279</u></b>	<b><u>2,060.358</u></b>
1	Arms and Ammunition	0.251	-	-	-	-
2	Air Conditioners	0.062	-	-	-	-
3	Beverages	359.396	417.964	477.046	537.139	558.847
a.	Aerated Water	254.376	289.576	353.684	388.103	407.776
b.	Non-Aerated Water, Syrups, Juices & sq	105.020	128.388	123.362	149.036	151.071
4	Beverages Concentrate	172.374	245.330	248.172	245.109	274.256
5	Bank Cheques & Traveller's Cheques	4.907	4.667	2.637	-	-
6	Ceramic Sanitary wares	3.482	-	-	-	-
7	Ceramic Tiles	21.460	-	-	-	-
8	Deep Freezers	118.980	-	-	-	-
9	Electric Batteries & plates	1.571	1.543	1.568	1.521	1.555
a.	Fixed Tax Scheme	1.571	1.543	1.424	0.988	1.425
b.	Others	-	-	0.144	0.533	0.130
10	Foam and Foam Products	13.176	-	-	-	-
11	Glass & Glass-Ware	35.823	-	-	-	-
12	Goods N.O.S.	3.272	5.507	1.447	-	-
13	Metal Containers	48.983	52.765	42.799	42.012	42.945
14	Natural Gases	-	-	-	4.125	-
15	Petroleum Gases	0.475	0.218	0.248	-	-
16	POL Products	260.018	150.614	191.776	410.754	245.288
a.	Asphalt	-	-	-	6.745	0.984
b.	Furnace Oil	0.154	0.095	0.110	0.309	0.400
c.	High Speed Diesel Oil	1.944	33.098	9.127	0.255	-
d.	Jet Fuels	2.933	1.875	1.267	0.832	0.907
e.	Lubricating Oil	254.786	115.291	173.920	402.199	242.777
f.	Pet Grease	0.182	0.197	0.226	0.241	0.217
g.	Pet Wax	0.019	-	-	0.011	0.003
h.	Pet Products N.O.S.	-	0.058	7.126	0.162	-
17	Paint and Varnishes	170.424	188.764	189.299	215.236	226.293
a.	Under Normal Procedure	170.424	188.764	188.802	215.236	226.293
b.	Under Capacity Scheme/Fixed Tax sch	-	-	0.497	-	-
18	Perfumery & Cosmetics	22.431	24.549	26.783	31.514	33.999
a.	Under Normal Procedure	22.431	24.549	24.683	31.514	33.999
b.	Under Capacity Scheme/Fixed Tax sch	-	-	2.100	-	-
19	Paper and Paper Board	318.262	351.858	361.570	445.658	456.876
20	Paper Sacks	8.259	0.002	-	-	-
21	Plastic Goods N.O.S.	46.083	62.982	1.173	-	-
a.	Under Capacity/Fixed Tax scheme	46.083	62.982	1.064	-	-
b.	Under Normal Procedure Scheme	-	-	0.109	-	-

## Lahore

(Rs. in Million)

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
22	Refrigerators	93.559	-	-	-	-
23	Sugar	450.456	93.076	-	-	-
24	Synthetic & artificial fibres	3.569	-	-	-	-
25	Soap and Detergents	0.791	1.178	5.119	13.860	24.817
	a. Soap	0.791	1.178	1.200	1.086	1.025
	b. Detergent	-	-	3.919	12.774	23.792
26	Tyres and Tubes	1.534	-	-	-	-
27	Wire and Cables	58.112	65.392	110.739	106.434	131.130
	a. Non-enamelled wire & cables	58.112	-	110.648	106.434	131.130
	i) Under Normal procedure	58.112	65.392	110.648	106.434	131.130
	b. Enamelled Copper Wire	-	-	0.091	-	-
28	Woven PP/PE Fabric Bags & Sacks	41.206	47.330	-	-	-
29	Yarns, M.M.(Continuous).	62.113	59.289	64.980	69.917	64.352
30	Yarn N.O.S..	-	1.071	-	-	-
<b>B.</b>	<b>SERVICES</b>	<b>1,769.758</b>	<b>1,915.947</b>	<b>721.780</b>	<b>77.775</b>	<b>50.322</b>
31	Advertising Agent	-	-	-	-	0.047
32	Advertisement	8.907	11.889	5.395	2.455	0.800
	a. Television	0.086	0.135	1.531	1.232	0.800
	b. Radio	8.821	11.754	3.864	1.223	-
33	Bank Loans/Advances	11.692	30.486	0.244	-	-
	a. By banks/financial institutions	10.907	30.412	0.244	-	-
	b. By leasing companies	0.580	0.074	-	-	-
	c. By others	0.205	-	-	-	-
34	Beauty parlours/slimming	1.568	1.247	1.104	0.302	-
35	Domestic Travel	41.599	41.064	40.345	43.352	24.330
	a. By Air	-	0.578	0.743	0.098	-
	b. By Train	41.599	40.486	39.602	43.254	24.330
36	Hotels & Restaurants	196.183	229.050	126.894	5.056	-
	a. Hotel	143.440	150.452	106.448	4.822	-
	b. Resorts Hotels	-	-	-	-	-
	c. Restaurants	49.253	72.191	16.511	-	-
	e. Marriage Halls & Lawns	0.095	-	-	-	-
	i) Under Fixed Tax scheme	0.095	-	-	-	-
	f. Clubs	3.392	6.407	3.935	0.234	-
	g. Caterers	0.003	-	-	-	-
	i) Under Fixed Tax scheme	0.003	-	-	-	-
37	Inland Carriage of goods by Air	0.642	0.852	-	-	-
38	Insurance	12.095	11.925	13.720	16.567	18.142
39	Launderers & dry cleaners	0.702	0.803	0.522	0.068	-
40	Services of Supply/Dist. of Natural Gas	1,496.370	1,582.445	525.558	-	-
41	Services (N.O.S)	-	-	0.014	0.147	-
42	Travel Agent	-	6.186	7.984	9.828	7.003
43	Licence fee on goods	2.385	2.233	0.719	2.595	1.738
44	Licence Fee	-	2.965	2.203	0.065	0.015
	a. Hotel & Restaurant	0.615	0.435	0.085	-	-

**Lahore**

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
b.	Marriage Halls	0.005	-	-	-	-
c.	Licence Fee (N.O.S.)	0.445	2.530	2.118	0.065	0.015
<b>45</b>	<b>Arrears</b>	<b>25.656</b>	<b>105.186</b>	<b>54.878</b>	<b>82.857</b>	<b>73.944</b>
<b>46</b>	<b>Miscellaneous</b>	<b>16.981</b>	<b>0.932</b>	<b>14.686</b>	<b>-1.721</b>	<b>4.291</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>4,136.874</b>	<b>3,801.362</b>	<b>2,519.622</b>	<b>2,284.850</b>	<b>2,190.668</b>
a.	Refund	-	-	-	-	1.630
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.630</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>4,136.874</b>	<b>3,801.362</b>	<b>2,519.622</b>	<b>2,284.850</b>	<b>2,189.038</b>

\* Reconciliation adjustment

**TABLE - 29.8**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>COMMODITY</b>	<b>9,497.893</b>	<b>9,660.316</b>	<b>9,322.019</b>	<b>11,416.223</b>	<b>12,182.797</b>
1	Arms and Ammunition	12.940	-	-	-	-
2	Beverages	109.336	135.648	172.182	201.059	212.383
a.	Aerated Water	102.347	118.146	170.119	195.144	199.804
b.	Non-Aerated Water, Syrups, Juices & sq	6.989	17.502	2.063	5.915	12.579
3	Cigarettes & Tobacco	5,005.950	5,324.667	5,033.116	6,979.643	8,066.178
a.	Un-manufactured Tobacco	81.602	124.344	90.002	124.240	111.574
b.	Cigarettes	4,924.348	5,200.323	4,943.114	6,855.403	7,954.604
4	Cement	3,318.251	3,175.155	2,982.687	2,536.872	2,251.846
5	Glass & Glass-Ware	59.098	-	-	-	-
6	Goods N.O.S.	0.915	141.908	141.311	2.245	0.805
7	Metal Containers	2.348	3.195	4.431	7.154	4.145
8	Natural Gases	130.448	134.579	151.998	158.234	161.992
9	Petroleum Gases	5.590	6.776	6.915	7.821	9.077
10	POL Products	736.240	596.423	693.374	1,387.065	1,328.841
a.	Asphalt	209.876	7.767	30.086	213.639	96.792
b.	Furnace Oil	10.305	12.951	15.521	2.465	-
c.	High Speed Diesel Oil	59.869	71.364	76.707	89.121	99.620
d.	Light Speed Diesel Oil	0.849	0.948	0.951	0.822	0.505
e.	Jet Fuels	5.089	7.867	30.101	9.099	12.973
f.	Lubricating Oil	30.192	24.363	33.681	-	-
g.	Motor Spirits	387.280	428.694	173.227	57.365	-
h.	Pet Grease	-	0.027	14.275	-	0.136
i.	Pet Wax	0.011	0.454	42.135	1.562	0.008
j.	Solvent Neptha	22.203	30.362	68.081	453.507	445.281
k.	Pet Products N.O.S.	1.969	0.718	191.804	493.687	616.650
l.	MTT	8.406	10.908	16.805	65.798	56.876
m.	Benzen, Xylen, Toulene	0.191	-	-	-	-
11	Paint and Varnishes	1.852	1.569	1.695	1.514	1.530
a.	Under Normal Procedure	1.786	1.366	1.453	1.514	1.530
b.	Under Capacity Scheme/Fixed Tax sch	0.066	0.203	0.242	-	-
12	Perfumery & Cosmetics	100.001	130.005	129.996	129.996	142.496
a.	Under Normal Procedure	0.070	16.672	21.666	-	-
b.	Under Capacity/Fixed Tax	99.931	113.333	108.330	129.996	142.496
13	Paper and Paper Board	1.456	1.792	1.591	1.775	1.632
14	Paper Sacks	2.185	-	-	-	-
15	Plastic Goods N.O.S.	10.628	7.994	0.098	-	-
a.	Under Capacity/Fixed Tax scheme	6.265	4.631	0.004	-	-
b.	Under Normal Procedure Scheme	4.363	3.363	0.094	-	-

## Rawalpindi

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
16	Wire and Cables	0.655	0.605	2.625	2.845	1.872
a.	Non-enamelled wire & cables	0.655	0.564	2.580	2.845	1.872
	i) Under Normal procedure	0.647	0.471	2.543	2.845	1.360
	ii) Under Capacity/Fix Tax scheme	0.008	0.093	0.037	-	0.512
b.	Enamelled Copper Wire	-	0.041	0.045	-	-
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>-</b>	<b>-</b>	<b>15.681</b>	<b>29.605</b>	<b>16.866</b>
17	Aerated water	-	-	0.537	-	-
18	Arms & Ammunition	-	-	0.013	-	-
19	Aviation Spirit	-	-	0.026	-	-
20	Beverages Concentrate	-	-	0.081	0.067	0.012
21	BOPP Film	-	-	1.192	-	-
22	Cement	-	-	0.004	-	0.034
23	Cigarettes	-	-	3.496	1.559	8.355
24	Electric Batteries	-	-	-	-	0.571
25	Goods NOS	-	-	0.674	0.741	3.179
26	Kraft Paper Sack	-	-	0.678	-	-
27	L.P.G.Cylinders	-	-	1.972	25.496	0.183
28	Light Diesel Oil	-	-	0.072	0.063	-
29	Lubricating oil	-	-	1.037	0.494	1.257
30	Mosquito Coils	-	-	3.219	-	-
	News Print	-	-	-	-	0.002
31	Paper & Paper Board	-	-	0.381	-	0.366
32	Perfumery & Cosmetics	-	-	0.807	0.725	2.243
33	Polyester Filament Yarn	-	-	0.015	-	-
34	Self Adhesive Tape	-	-	0.709	-	-
35	Shampoo (upto 1000 ml)	-	-	0.170	0.031	-
36	Soap,Det & Washing Prep.	-	-	0.340	0.339	0.552
37	Sugar	-	-	0.119	-	-
38	Sunflower Seed Oil	-	-	-	-	0.112
39	CED on Custom clearance document	-	-	0.139	0.090	-
<b>C.</b>	<b>SERVICES</b>	<b>7,543.184</b>	<b>8,793.295</b>	<b>6,722.425</b>	<b>1,742.591</b>	<b>9.133</b>
40	Advertisement	146.327	168.530	266.268	58.829	-
a.	Television	145.315	167.851	264.629	58.616	-
b.	Radio	1.012	0.679	1.639	0.213	-
41	Advertising Agent	0.082	0.408	0.505	0.062	-
42	Bank Loans/Advances	24.011	1.648	4.696	-	-
a.	By banks/financial institutions	21.038	-	0.005	-	-
b.	By leasing companies	0.949	0.186	-	-	-
c.	By insurance companies	2.024	1.462	4.691	-	-
d.	By others	-	-	-	-	-
43	Beauty parlours/slimming	0.165	0.516	0.644	0.169	-
44	Courier Service	11.204	8.632	10.939	3.064	-
45	Credit Cards (Banks)	-	-	0.562	-	-
46	Customs Agents	4.261	13.540	12.220	-	-

## Rawalpindi

S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
47	Domestic Travel	0.500	8.220	7.180	1.996	-
a.	By Air	0.500	8.220	7.180	1.996	-
48	Hotels & Restaurants	190.262	198.856	131.896	9.549	-
a.	Hotel	137.052	153.835	108.388	8.289	-
b.	Resorts Hotels	15.343	18.408	14.343	1.036	-
c.	Restaurants	33.561	22.090	5.901	-	-
d.	Matrimonial Parties	0.005	-	-	-	-
e.	Marriage Halls & Lawns	0.467	-	0.017	-	-
i)	Under Fixed Tax scheme	0.005	-	-	-	-
ii)	Under Normal procedure	0.462	-	0.017	-	-
f.	Clubs	3.834	4.523	3.228	0.224	-
g.	Caterers	-	-	0.019	-	-
ii)	Under Normal procedure	-	-	0.019	-	-
49	Insurance	0.194	2.868	0.228	6.107	4.639
50	Inland Carriage of goods by Air	-	-	-	0.093	-
51	Travel Agents	-	-	-	2.580	4.494
52	Telephone Fax & telex services	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	-
53	Services NOS	-	0.114	-	0.374	-
54	Licence Fee on goods	-	0.085	-	-	-
55	Licence Fee	-	3.646	1.888	-	1.762
a.	Advertising Agents	-	-	0.027	-	-
b.	Hotel & Restaurant	1.117	0.389	0.585	-	-
c.	Insurance Companies	-	0.010	-	-	0.015
d.	Travel Agents	-	1.625	0.115	-	-
e.	Licence Fee (N.O.S.)	1.025	1.622	1.161	0.493	1.747
f.	Beauty parlours/slimming	0.015	-	-	-	-
<b>56</b>	<b>Arrears</b>	<b>1,151.357</b>	<b>19.981</b>	<b>59.165</b>	<b>172.839</b>	<b>573.892</b>
<b>57</b>	<b>Miscellaneous</b>	<b>0.217</b>	<b>22.620</b>	<b>7.578</b>	<b>0.952</b>	<b>176.316</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>18,194.808</b>	<b>18,500.573</b>	<b>16,128.756</b>	<b>13,362.703</b>	<b>12,960.766</b>
a.	Refund	2.160	2.743	2.024	3.403	2.566
b.	CE Rebate	0.198	0.075	-	-	-
	<b>REFUND &amp; REBATE</b>	<b>2.358</b>	<b>2.818</b>	<b>2.024</b>	<b>3.403</b>	<b>2.566</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>18,192.450</b>	<b>18,497.755</b>	<b>16,126.732</b>	<b>13,359.300</b>	<b>12,958.200</b>

**TABLE - 29.9**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
<b>A.</b>	<b>COMMODITY</b>	<b>8,126.141</b>	<b>10,095.586</b>	<b>9,276.896</b>	<b>8,820.992</b>	<b>7,357.691</b>
1	Arms and Ammunition	7.058	-	-	-	-
2	Beverages	139.402	177.480	222.124	247.939	262.178
a.	Aerated Water	85.231	114.695	150.644	165.276	164.511
b.	Non-Aerated Water, Syrups, Juices & sq	54.171	62.785	71.480	82.663	97.667
3	Beverages Concentrate	466.265	630.400	738.500	860.100	859.000
4	Cigarettes & Tobacco	3,651.606	4,944.471	4,193.575	4,532.818	3,350.673
a.	Un-manufactured Tobacco	84.312	84.612	75.266	96.557	77.349
b.	Cigarettes	3,567.294	4,859.859	4,118.309	4,436.261	3,273.324
5	Cement	3,374.434	4,115.318	3,960.480	3,078.490	2,761.247
6	Ceramic Sanitary wares	1.900	-	-	-	-
7	Ceramic Tiles	8.757	-	-	-	-
8	Cigarette Filter Rods	-	0.725	-	-	-
9	Deep Freezers	13.742	-	-	-	-
10	Electric Batteries & plates	6.007	6.437	9.747	10.192	12.185
a.	Fixed Tax Scheme	-	-	1.663	10.192	-
b.	Others	6.007	6.437	8.084	-	12.185
11	Foam and Foam Products	17.677	-	-	-	-
12	Glass & Glass-Ware	40.008	-	-	-	-
13	Goods N.O.S.	12.033	0.001	-	0.107	-
14	Metal Containers	27.969	31.415	30.739	28.512	32.221
15	POL Products	9.593	3.858	5.055	2.674	0.771
a.	Asphalt	9.593	3.158	0.880	-	-
b.	Lubricating Oil	-	0.694	4.170	2.671	0.764
c.	Pet Grease	-	0.600	-	-	-
d.	POL Products NOS	-	-	0.005	0.003	0.007
16	Paint and Varnishes	0.344	0.495	0.434	0.574	0.464
a.	Under Normal Procedure	0.238	0.203	0.221	0.574	0.464
b.	Under Capacity Scheme/Fixed Tax Sch.	0.106	0.292	0.213	-	-
17	Perfumery & Cosmetics	-	-	0.060	0.030	-
a.	Under Normal Procedure.	-	-	0.060	0.030	-
18	Paper and Paper Board	25.997	18.702	22.992	24.739	39.559
19	Paper Sacks	49.365	0.444	-	-	-
20	Plastic Goods N.O.S.	49.244	52.158	19.141	-	-
a.	Under Capacity/Fixed Tax scheme	9.820	9.584	1.483	-	-
b.	Under Normal Procedure Scheme	39.424	42.574	17.658	-	-
21	Refrigerators	1.925	-	-	-	-

## Peshawar

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
22	Sugar	141.610	40.952	-	-	-
23	Soap and Detergents	19.748	21.521	27.477	14.701	6.825
a.	Soap	-	-	9.240	14.701	6.022
b.	Detergent	17.880	18.850	16.100	-	0.803
c.	Detergent Bars	0.013	0.031	0.017	-	-
d.	Soap and Detergent N.O.S.	1.855	2.640	2.120	-	-
24	Tyres and Tubes	3.045	-	0.008	-	-
25	Wire and Cables	11.260	17.185	22.228	14.824	27.906
a.	Non-enamelled wire & cables	11.208	17.099	22.215	14.808	27.906
i)	Under Normal procedure	9.625	11.144	22.215	14.808	27.906
ii)	Under Capacity/Fix Tax scheme	1.583	5.955	-	-	-
b.	Enamelled Copper Wire	0.052	0.086	0.013	0.016	-
26	WovenPP/PE Fabric Bags & Sacks	36.250	26.779	-	-	-
27	Yarns, M.M.(Continuous)	10.902	7.245	24.336	5.292	4.662
	<b>B. IMPORTED GOODS</b>	-	-	<b>53.027</b>	<b>2.742</b>	<b>2.332</b>
28	Aerated Water	-	-	-	-	0.555
29	BOPP Film	-	-	0.602	-	-
30	Cotton, not carded or combed	-	-	18.194	-	-
31	Goods NOS	-	-	0.387	0.443	-
32	Kraft Paper Sack	-	-	13.204	-	-
33	Lubricating oil	-	-	0.072	0.337	0.209
34	Medium Density Fibre Board (MDF)	-	-	0.255	-	-
35	Paper & Paper Board	-	-	1.164	0.657	1.311
36	Perfumery & Cosmetics	-	-	-	-	0.257
37	Polyester Filament Yarn	-	-	0.406	0.030	-
38	Sunflower Seeds	-	-	-	0.760	-
39	CED on Custom clearance document	-	-	18.743	0.515	-
	<b>C. SERVICES</b>	<b>34.427</b>	<b>36.849</b>	<b>40.513</b>	<b>2.762</b>	<b>1.399</b>
40	Advertisement on TV	-	0.046	-	-	-
41	Bank Loans/Advances	3.336	-	-	-	-
a.	By banks/financial institutions	3.336	-	-	-	-
42	Beauty Parlour/Slimming	-	0.023	0.019	0.001	-
43	Customs Agents	3.721	5.167	18.957	0.851	-
44	Domestic Travel	-	1.112	1.463	0.385	1.380
a.	By Air	-	1.112	1.463	0.385	1.380
45	Hotels & Restaurants	27.357	30.487	20.068	1.505	-
a.	Hotel	24.909	25.317	19.292	1.505	-
b.	Restuarants	2.400	4.972	0.745	-	-
c.	Marriage Halls & Lawns	0.048	0.198	0.031	-	-
i)	Under Fixed Tax scheme	0.048	0.004	0.003	-	-
ii)	Under Normal Procedure	-	0.194	0.028	-	-
46	Insurance	0.013	0.014	0.006	0.020	0.019
47	Licence fee on goods	1.013	0.168	-	-	-

**Peshawar**

(Rs. in Million)

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
48	Licence Fee	-	2.371	1.930	0.985	1.709
a.	Advertising Agents	0.015	0.065	0.047	0.005	-
b.	Air Travel Companies	-	0.575	0.225	0.095	0.060
c.	Courier Services	-	0.015	-	-	-
d.	Hotel & Restaurant	0.410	0.410	0.285	-	-
e.	Marriage Halls	-	0.005	-	-	-
f.	Licence Fee (N.O.S.)	0.492	1.256	1.338	0.885	1.649
g.	Travel Agent	-	0.045	0.035	-	-
<b>49</b>	<b>Arrears</b>	<b>21.244</b>	<b>14.191</b>	<b>22.813</b>	<b>1.903</b>	<b>12.470</b>
<b>50</b>	<b>Miscellaneous</b>	<b>24.968</b>	<b>37.161</b>	<b>39.228</b>	<b>23.479</b>	<b>5.487</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>8,208.710</b>	<b>10,186.326</b>	<b>9,434.407</b>	<b>8,852.863</b>	<b>7,381.088</b>
a.	Refund	12.180	2.015	1.337	1.706	6.788
b.	CE Rebate	-	-	-	0.557	-
	<b>REFUND &amp; REBATE</b>	<b>12.180</b>	<b>2.015</b>	<b>1.337</b>	<b>2.263</b>	<b>6.788</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>8,196.530</b>	<b>10,184.311</b>	<b>9,433.070</b>	<b>8,850.600</b>	<b>7,374.300</b>

**TABLE - 29.10**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b><u>COMMODITY</u></b>	<b><u>623.464</u></b>	<b><u>498.659</u></b>	<b><u>500.651</u></b>	<b><u>544.201</u></b>	<b><u>615.710</u></b>
1	Arms and Ammunition	0.085	-	-	-	-
2	Beverages	230.048	313.283	378.107	419.189	484.743
a.	Aerated Water	230.044	313.283	378.107	419.189	478.403
b.	Non-Aerated Water, Syrups, Juices & sq	0.004	-	-	-	6.340
3	Ceramic Sanitary wares	2.685	-	-	-	-
4	Ceramic Tiles	10.139	-	-	-	-
5	Electric Batteries & plates	0.067	0.066	0.042	0.035	0.033
a.	Fixed Tax Scheme	-	0.066	0.042	-	-
b.	Others	0.067	-	-	0.035	0.033
6	Foam and Foam Products	5.394	-	-	-	-
7	Goods NOS	-	1.546	-	-	-
8	Metal Containers	3.767	4.667	5.562	7.374	7.625
9	POL Products	35.438	27.947	19.028	12.963	5.706
a.	Lubricating Oil	35.438	27.947	19.028	12.963	5.706
10	Paint and Varnishes	0.165	0.173	0.152	0.197	0.281
a.	Under Normal Procedure	0.165	0.013	-	0.197	0.281
b.	Under Capacity Scheme/Fixed Tax sch	-	0.160	0.152	-	-
11	Perfumery & Cosmetics	-	-	-	0.011	0.020
12	Paper and Paper Board	9.922	6.852	10.048	17.207	19.186
13	Plastic Goods N.O.S.	6.092	5.927	0.049	-	-
a.	Under Normal Procedure	-	-	0.020	-	-
b.	Under Capacity Scheme/Fixed Tax sch	-	5.927	0.029	-	-
14	Sugar	249.381	46.205	-	-	-
15	Soap and Detergents	59.982	82.955	81.188	80.251	97.345
a.	Soap	54.813	77.417	75.299	73.550	91.212
b.	Detergent	5.169	5.538	5.889	6.701	6.133
16	Tyres and Tubes	1.346	-	-	-	-
17	Wire and Cables	7.231	7.572	6.443	6.974	0.771
a.	Non-enamelled wire & cables	0.101	0.093	0.106	0.087	0.146
i)	Under Normal procedure	0.101	0.093	0.106	0.087	0.146
b.	Enamelled Copper Wire	7.130	7.479	6.337	6.887	0.625
18	Woven PP/PE Fabric Bags & Sacks	1.090	0.894	-	-	-
19	Yams, M.M.(Continuous)	0.632	0.572	0.032	-	-
<b>B.</b>	<b><u>IMPORTED GOODS</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1.650</u></b>	<b><u>4.142</u></b>	<b><u>5.407</u></b>
20	Aerated water	-	-	0.465	0.737	0.053
21	BOPP Film	-	-	0.641	-	-
22	Goods NOS	-	-	0.025	-	0.067
23	Formic Acid	-	-	0.033	-	-

**Gujranwala**

S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
24	Luricating Oil	-	-	-	-	0.001
25	Paper & Paper Board	-	-	0.360	1.943	4.237
26	Polyester Filament Yarn	-	-	0.126	0.257	0.333
27	Perfumery & Cosmetics	-	-	-	0.524	0.698
28	Shampoo (upto1000 ml)	-	-	-	0.183	0.013
29	Soap & Detergents Prep.	-	-	-	0.497	0.005
30	Sunflower Seed Oil	-	-	-	0.001	-
<b>C. SERVICES</b>		<b><u>5.928</u></b>	<b><u>7.079</u></b>	<b><u>5.455</u></b>	<b><u>0.390</u></b>	<b>-</b>
31	Beauty parlours/slimming	0.014	-	-	-	-
32	Courier Service	0.020	-	-	-	-
33	Customs Agents	2.346	3.406	3.413	0.160	-
34	Hotels & Restaurants	3.548	3.655	2.042	0.140	-
a.	Hotel	0.649	1.599	0.956	0.140	-
b.	Restaurants	2.896	2.056	1.086	-	-
c.	Caterers	0.003	-	-	-	-
35	Services NOS	-	0.018	-	-	-
36	Travel Agent	-	-	-	0.090	-
37	Licence fee on goods	0.860	1.091	-	-	0.377
38	Licence Fee	0.066	1.035	0.895	0.536	0.005
a.	Fright forwarding Agents	-	0.010	-	-	-
b.	Shipping Agents	-	-	0.012	-	-
c.	Travel Agents	0.066	0.725	0.245	0.050	0.005
d.	Television Corporation/Firms	-	-	0.524	-	-
e.	Licence Fee (N.O.S.)	-	0.300	0.114	0.486	-
39	<b>Arrears</b>	<b>3.962</b>	<b>16.321</b>	<b>1.242</b>	<b>-</b>	<b>0.264</b>
40	<b>Miscellaneous</b>	<b>2.541</b>	<b>1.795</b>	<b>0.003</b>	<b>1.931</b>	<b>0.413</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>636.821</b>	<b>525.980</b>	<b>509.896</b>	<b>551.200</b>	<b>622.176</b>
a.	Refund	-	-	-	-	-
b.	CE Rebate	3.638	2.100	0.210	-	-
	<b>REFUND &amp; REBATE</b>	<b>3.638</b>	<b>2.100</b>	<b>0.210</b>	<b>-</b>	<b>-</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>633.183</b>	<b>523.880</b>	<b>509.686</b>	<b>551.200</b>	<b>622.176</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b><u>IMPORTED GOODS</u></b>	<b><u>6.102</u></b>	-	<b><u>446.461</u></b>	<b><u>418.454</u></b>	<b><u>441.909</u></b>
1	Beverages Concentrate	2.615	-	8.255	3.686	7.199
2	BOPP Film	-	-	0.241	-	-
3	CED on Custom clearance document	-	-	5.580	0.726	0.064
4	Goods NOS	-	-	17.346	105.011	131.366
5	High speed Diesel Oil	-	-	382.383	276.321	255.854
6	Light Diesel Oil	-	-	-	-	1.240
7	Lubricating oil	-	-	7.141	5.572	8.709
8	News Print	-	-	0.939	0.349	-
9	Paper & Paper Board	-	-	8.082	6.894	10.279
10	Perfumery & Cosmetics	1.139	-	7.058	11.708	15.875
11	Polyester Chips	-	-	-	0.661	-
12	Polyester Filament Yarn	-	-	0.174	0.482	0.191
13	Shampoo (upto 1000 ml)	-	-	3.159	3.776	9.273
14	Soap, Det & Washing Prep.	0.467	-	6.103	3.268	1.859
<b>B.</b>	<b><u>SERVICES</u></b>	<b>0.834</b>	-	-	-	-
15	Cutoms Agents	0.834	-	-	-	-
16	<b>Miscellaneous</b>	<b>15.931</b>	<b>40.758</b>	-	-	-
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>22.867</b>	<b>40.758</b>	<b>446.461</b>	<b>418.454</b>	<b>441.909</b>
a.	Refund	-	0.184	0.067	-	-
b.	CE Rebate	11.064	4.911	1.006	0.104	0.009
	<b>REFUND &amp; REBATE</b>	<b>11.064</b>	<b>5.095</b>	<b>1.073</b>	<b>0.104</b>	<b>0.009</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>11.803</b>	<b>35.663</b>	<b>445.388</b>	<b>418.350</b>	<b>441.900</b>

**TABLE - 29.12**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
No.						
A.	<b>IMPORTED GOODS</b>	-	-	<b>379.667</b>	<b>961.100</b>	<b>864.505</b>
1	Aerated Water	-	-	-	0.001	-
2	Aviation Spirit	-	-	2.096	1.602	3.476
3	Beverage Concentrates	-	-	-	0.940	-
4	Cigarettes	-	-	-	0.025	-
5	Electric Battery	-	-	-	-	0.664
6	Furnace Oil	-	-	15.269	0.840	-
7	Goods NOS	-	-	55.540	230.570	50.922
8	Ground Nut Oil	-	-	-	0.117	0.449
9	HighSpeed Diesel Oil	-	-	191.507	669.700	799.783
10	Light Diesel Oil	-	-	-	-	0.116
11	LPG Cylinders	-	-	-	0.001	-
12	Lubricating Oil	-	-	-	0.331	0.294
13	M.T.B.E.	-	-	-	14.430	-
14	Motor Spirit	-	-	26.924	-	-
15	News Print	-	-	-	0.020	-
16	Paper and Paper Board	-	-	-	1.883	0.831
17	Perfumery & Cosmetics	-	-	-	3.128	5.419
18	Polyester Chips	-	-	-	-	0.015
19	Polyester Filament Yarn	-	-	-	0.531	0.036
20	Rape, Cozla or Mustard Oil	-	-	74.438	6.600	-
21	Shampoo (upto 1000 ml)	-	-	-	0.491	0.372
22	Soap, Detergents & Washing Prep.	-	-	-	0.230	1.942
23	Spirit Type Jet Fuel	-	-	-	-	0.186
24	Sunflower Seed Oil	-	-	13.893	29.660	-
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	<b>379.667</b>	<b>961.100</b>	<b>864.505</b>
a.	Refund	-	-	-	-	-
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	-	-	-	-
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	<b>379.667</b>	<b>961.100</b>	<b>864.505</b>

**TABLE - 29.13  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>IMPORTED GOODS</b>	-	-	<b>508.483</b>	<b>377.830</b>	<b>596.440</b>
1	Aerated water	-	-	3.961	5.590	5.470
2	Arms & Ammunition	-	-	0.050	-	-
3	Asphalt	-	-	0.035	0.058	0.009
4	Beverages Concentrate	-	-	0.889	0.582	0.827
5	BOPP Film	-	-	19.019	-	-
6	Calcium Carbide	-	-	18.225	-	-
7	CED on Custom clearance document	-	-	30.655	14.232	61.580
8	Cement	-	-	2.688	1.500	1.595
9	Cotton not Carded or Combed	-	-	22.231	-	-
10	Electric Batteries	-	-	-	-	7.286
11	Formic Acid	-	-	7.802	-	-
12	Goods NOS	-	-	4.847	22.639	5.093
13	Jute Bags	-	-	1.496	-	-
14	Light Speed Diesel Oil	-	-	-	3.319	-
15	LPG Cylinders	-	-	-	14.983	2.001
16	Lubricating oil	-	-	49.777	42.354	69.972
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	161.116
21	Perfumery & Cosmetics	-	-	23.327	35.940	140.328
22	Polyester Chips	-	-	7.012	1.146	-
23	Polyester Filament Yarn	-	-	39.361	54.616	82.532
24	Safflower Seed Oil	-	-	-	0.025	-
25	Separator plates for batteries	-	-	0.057	-	-
26	Shampoo (upto 1000 ml)	-	-	60.720	29.968	-
27	Soap, Det & Washing Prep.	-	-	13.924	35.172	41.922
28	Sugar	-	-	32.144	-	-
29	Sunflower Seed Oil	-	-	-	0.188	-
30	Urea F.M. Compound	-	-	4.716	-	-
31	Wire & Cable	-	-	-	-	16.709
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	<b>508.483</b>	<b>377.830</b>	<b>596.440</b>
a.	Refund	-	-	-	0.430	0.540
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	-	-	<b>0.430</b>	<b>0.540</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	<b>508.483</b>	<b>377.400</b>	<b>595.900</b>

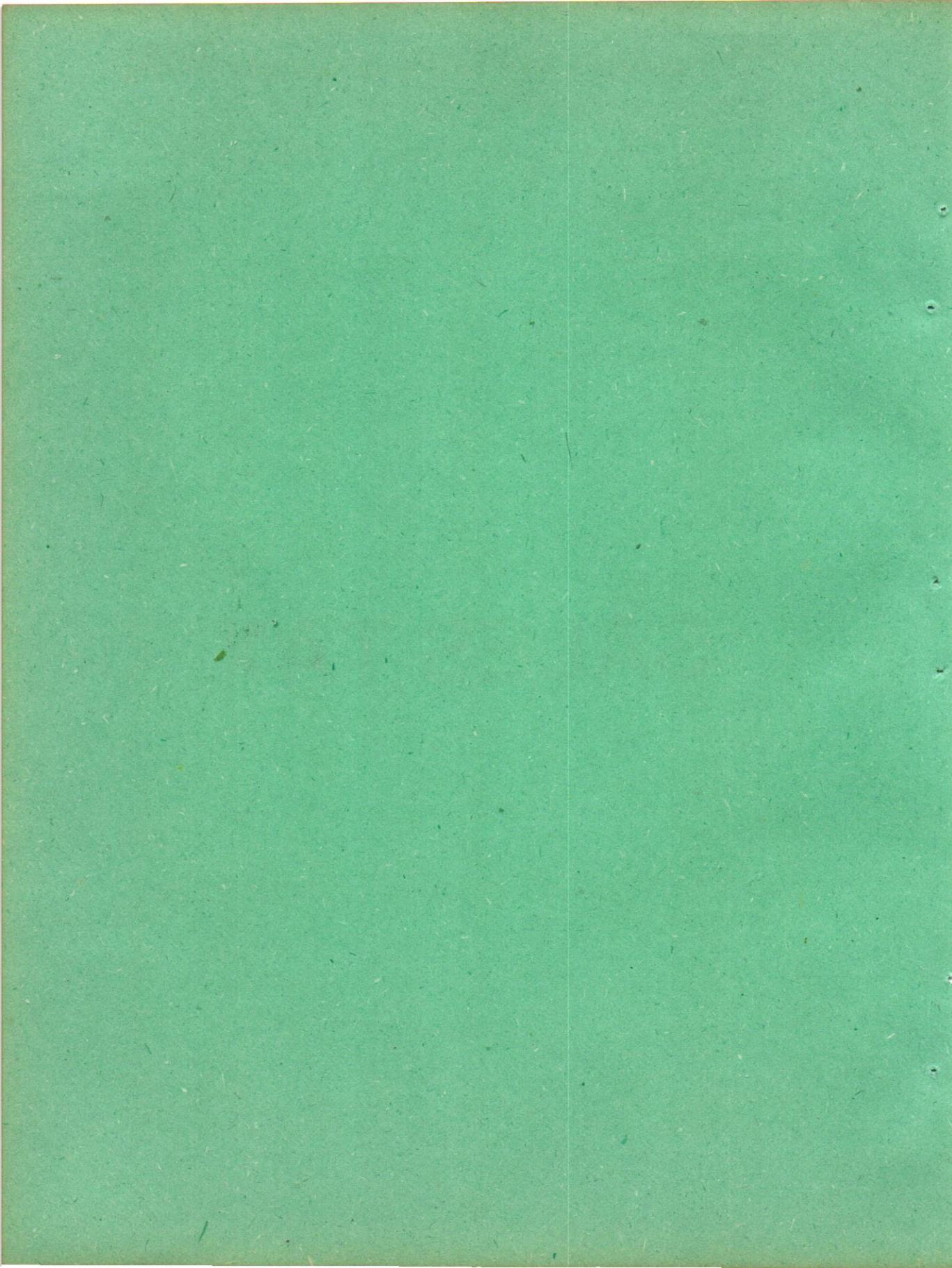
**TABLE - 29.14**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
A.	<b>IMPORTED GOODS</b>	-	-	-	<b>2.268</b>	<b>0.195</b>
1	CED on Custom clearance document	-	-	-	2.210	-
2	Goods NOS	-	-	-	0.058	0.195
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	-	<b>2.268</b>	<b>0.195</b>
a.	Refund	-	-	-	0.232	-
b.	CE Rebate	-	-	-	1.836	1.490
	<b>REFUND &amp; REBATE</b>	-	-	-	<b>2.068</b>	<b>1.490</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	-	<b>0.200</b>	<b>-1.295</b>

**TABLE - 29.15  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b>IMPORTED GOODS</b>	-	-	<b>281.922</b>	<b>193.600</b>	<b>303.800</b>
1	Aerated Water	-	-	-	0.012	0.020
2	Asphalt	-	-	-	-	0.002
3	Beverages Concentrate	-	-	0.367	0.603	0.072
4	CED on Custom clearance document	-	-	0.892	0.084	-
5	Cigarettes	-	-	-	-	2.329
6	Electric Battery	-	-	-	-	0.029
7	Furnace Oil	-	-	147.449	33.724	0.546
8	Goods NOS	-	-	8.052	55.263	27.580
9	High Speed Diesel Oil	-	-	-	32.214	187.164
10	Light Diesel Oil	-	-	-	-	25.026
11	Lubricating Oil	-	-	-	0.824	1.402
12	Mosquito Coils	-	-	0.115	-	-
13	Paper & Paper Board	-	-	33.194	18.291	2.316
14	Perfumery & Cosmetics	-	-	-	0.683	5.240
15	Polyester Chips	-	-	2.021	0.983	-
16	Polyester Filament Yarn	-	-	-	0.085	0.066
17	Rape, Cozla or Mustard Oil	-	-	11.185	5.331	0.170
18	Rape, Cozla Seeds	-	-	20.310	-	-
19	Shampoo (upto 1000 ml)	-	-	8.917	4.281	2.015
20	Soap, Det & Washing Prep.	-	-	46.419	34.877	46.976
21	Spirit Type Jet Fuel	-	-	-	6.242	-
22	Sugar	-	-	3.001	-	-
23	Sunflower Seed Oil	-	-	-	0.103	0.070
24	Wire & Cable	-	-	-	-	2.777
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	<b>281.922</b>	<b>193.600</b>	<b>303.800</b>
a.	Refund	-	-	-	-	-
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	-	-	-	-
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	<b>281.922</b>	<b>193.600</b>	<b>303.800</b>

# **SALES TAX**



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

		(Rs.in Millions)				
S NO.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b><u>Sales Tax on Imports</u></b>					
	<b><u>Customs Collectorates</u></b>					
1.	Karachi-Appraisalment	19,061	22,274	24,890	29,808	34,579
2.	Karachi-Preventive	1,269	3,982	11,989	24,757	25,446
3.	Karachi-Port Qasim	3,193	8,538	14,084	18,662	17,878
4.	Karachi-Exports	-171	-60	-2	4	10
	<b>Karachi-Custom House(1 to 4)</b>	<b>23,352</b>	<b>34,734</b>	<b>50,961</b>	<b>73,231</b>	<b>77,913</b>
5.	Lahore-Customs	2,619	2,701 *	5,661	8,442	7,929
6.	Peshawar	1,158	2,060	2,162	1,643	1,746
7.	Rawalpindi	642	901	977	1,161	1,250
8.	Sambrial	246	271	369	383	379
9.	Faisalabad	241	397	406	406	422
10.	Multan	187	204	4,343	1,224	419
11.	Hyderabad	183	295	976	1,037	940
12.	Quetta	1,077	1,447	1,406	1,027	1,781
	<b>Sub Total (5 to 12)</b>	<b>6,353</b>	<b>8,276</b>	<b>16,300</b>	<b>15,323</b>	<b>14,866</b>
	<b>Sub Total (A)</b>	<b>29,705</b>	<b>43,010</b>	<b>67,261</b>	<b>88,554</b>	<b>92,779</b>
<b>B.</b>	<b><u>Sales Tax on Domestic</u></b>					
	<b><u>Sales Tax Collectorates</u></b>					
13	<b>Total (East + West)</b>	<b>3,198</b>	<b>3,400</b>	<b>11,895</b>	<b>14,283</b>	<b>14,498</b>
14	Karachi - East	1,721	2,368	10,595	13,394	14,055
15	Karachi - West	1,477	1,032	1,300	889	443
16	Peshawar	2,461	3,389	3,394	3,561	4,365
17	Rawalpindi	2,023	2,514	7,670	19,374	24,994
18	Lahore	2,259	1,812	6,983	8,469	9,329
19	Gujranwala	485	797	925	697	617
20	Faisalabad	433	2,327	1,024	-107	366
21	Multan	7,911	7,991	9,828	11,451	11,399
22	Hyderabad	4,347	5,509	6,525	5,848	6,588
23	Quetta	1,120	1,356	1,206	1,435	1,626
	<b>Sub Total (B)</b>	<b>24,237</b>	<b>29,095</b>	<b>49,450</b>	<b>65,011</b>	<b>73,782</b>
	<b>TOTAL (A + B)</b>	<b>53,942</b>	<b>72,105</b>	<b>116,711</b>	<b>153,565</b>	<b>166,561</b>

\* Includes collection of Export Collectorate.

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

S NO.	COLLECTORATES	1997-98	1998-99	1999-00	2000-01	2001-02
<b>A.</b>	<b><u>Sales Tax on Imports</u></b>					
	<b><u>Customs Collectorates</u></b>					
1.	Karachi-Appraisalment	35.3%	30.9%	21.3%	19.4%	20.8%
2.	Karachi-Preventive	2.4%	5.5%	10.3%	16.1%	15.3%
3.	Karachi-Port Qasim	5.9%	11.8%	12.1%	12.2%	10.7%
4.	Karachi-Exports	-0.3%	-0.1%	0.0%	0.0%	0.0%
	<b>Karachi-Custom House(1 to 4)</b>	<b>43.3%</b>	<b>48.2%</b>	<b>43.7%</b>	<b>47.7%</b>	<b>46.8%</b>
5.	Lahore-Customs	4.9%	3.7% *	4.9%	5.5%	4.8%
6.	Peshawar	2.1%	2.9%	1.9%	1.1%	1.0%
7.	Rawalpindi	1.2%	1.2%	0.8%	0.8%	0.8%
8.	Sambrial	0.5%	0.4%	0.3%	0.2%	0.2%
9.	Faisalabad	0.4%	0.6%	0.3%	0.3%	0.2%
10.	Multan	0.3%	0.3%	3.7%	0.8%	0.2%
11.	Hyderabad	0.3%	0.4%	0.8%	0.7%	0.6%
12.	Quetta	2.0%	2.0%	1.2%	0.7%	1.1%
	<b>Sub Total (5 to 12)</b>	<b>11.8%</b>	<b>11.5%</b>	<b>14.0%</b>	<b>10.0%</b>	<b>8.9%</b>
	<b><u>Sub Total (A)</u></b>	<b><u>55.1%</u></b>	<b><u>59.6%</u></b>	<b><u>57.6%</u></b>	<b><u>57.7%</u></b>	<b><u>55.7%</u></b>
<b>B.</b>	<b><u>Sales Tax on Domestic</u></b>					
	<b><u>Sales Tax Collectorates</u></b>					
13	<b>Total (East + West)</b>	<b>5.9%</b>	<b>4.7%</b>	<b>10.2%</b>	<b>9.3%</b>	<b>8.7%</b>
14.	Karachi - East	3.2%	3.3%	9.1%	8.7%	8.4%
15.	Karachi - West	2.7%	1.4%	1.1%	0.6%	0.3%
16.	Peshawar	4.6%	4.7%	2.9%	2.3%	2.6%
17.	Rawalpindi	3.8%	3.5%	6.6%	12.6%	15.0%
18.	Lahore	4.2%	2.5%	6.0%	5.5%	5.6%
19.	Gujranwala	0.9%	1.1%	0.8%	0.5%	0.4%
20.	Faisalabad	0.8%	3.2%	0.9%	-0.1%	0.2%
21.	Multan	14.7%	11.1%	8.4%	7.5%	6.8%
22.	Hyderabad	8.1%	7.6%	5.6%	3.8%	4.0%
23.	Quetta	2.1%	1.9%	1.0%	0.9%	1.0%
	<b>Sub Total (B)</b>	<b>44.9%</b>	<b>40.4%</b>	<b>42.4%</b>	<b>42.3%</b>	<b>44.3%</b>
	<b>TOTAL (A + B)</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Includes collection of Export Collectorate.

**TABLE - 32**  
**COLLECTORATE WISE COLLECTION OF SALES TAX**  
**IMPORTS AND DOMESTIC ( 2001-02)**

(Rs.in Millions)

S NO.	COLLECTORATES	Gross /	Refund /	Net
		Output Tax	Input Tax	(2 -3)
	1	2	3	4
<b>A.</b>	<b><u>Sales Tax on Imports</u></b>			
	<b><u>Customs Collectorates</u></b>			
1.	Karachi-Appraisement	34,719	140	34,579
2.	Karachi-Preventive	25,460	14	25,446
3.	Karachi-Port Qasim	17,878	-	17,878
4.	Karachi-Exports	15	5	10
	<b>Karachi-Custom House (1 to 4)</b>	<b>78,072</b>	<b>159</b>	<b>77,913</b>
5.	Lahore-Customs	7,932	3	7,929
6.	Peshawar	1,747	1	1,746
7.	Rawalpindi	1,250	-	1,250
8.	Sambrial	381	2	379
9.	Faisalabad	422	-	422
10.	Multan	419	-	419
11.	Hyderabad	941	1	940
12.	Quetta	1,782	1	1,781
	<b>Sub Total (5 to 12)</b>	<b>14,874</b>	<b>8</b>	<b>14,866</b>
	<b>Sub Total (A)</b>	<b>92,946</b>	<b>167</b>	<b>92,779</b>
<b>B.</b>	<b><u>Sales Tax on Domestic</u></b>			
	<b><u>Sales Tax Collectorates</u></b>			
13.	Karachi - East	24,747	10,692	14,055
14.	Karachi - West	6,646	6,203	443
15.	Peshawar	4,531	166	4,365
16.	Rawalpindi	25,333	339	24,994
17.	Lahore	17,348	8,019	9,329
18.	Gujranwala	1,844	1,227	617
19.	Faisalabad	6,513	6,147	366
20.	Multan	13,490	2,091	11,399
21.	Hyderabad	7,398	810	6,588
22.	Quetta	1,723	97	1,626
	<b>Sub Total (B)</b>	<b>109,573</b>	<b>35,791</b>	<b>73,782</b>
	<b>T O T A L ( A + B)</b>	<b>140,966</b>	<b>35,958</b>	<b>166,561</b>

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

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Abrasive Powder	2.970	15.341	12.067	11.422	12.558
2	Absorbent Cotton	1.738	2.579	2.133	3.640	2.828
3	Account Books & Registers	2.772	2.591	3.120	6.246	4.838
4	Acetate Yam	10.020	-	0.723	1.773	0.040
5	Acetic Acid	-	0.056	8.397	11.932	23.384
6	Acid Oil	15.463	10.783	16.394	15.100	13.618
7	Acid(Others)	1.942	151.240	148.613	180.967	863.644
8	Acrylic Tops	-	-	-	-	0.064
9	Acrylic Yam	12.615	33.260	26.521	2.365	12.500
10	Activated Carbon	6.997	7.162	5.399	2.124	5.855
11	Adhesive/Adhesive Tapes	4.712	13.919	19.497	14.706	18.458
12	Adhesive Tape of Rubberised Textile	-	1.589	1.654	1.498	1.748
13	Aerated Waters/Beverages	919.890	1,264.260	1,698.339	1,608.358	1,985.957
14	Aerials & Antennas	0.150	1.088	0.472	1.245	1.109
15	Agarbatti	3.415	4.766	4.380	3.906	5.504
16	Agricultural Sprayers	0.020	0.128	0.612	0.454	1.291
17	Agricultural Tractor Engines	0.010	-	-	-	-
18	Agricultural Tractors	127.870	5.940	8.925	2.614	20.682
19	Air Compressor Fan etc	1.565	3.396	11.125	12.492	11.023
20	Air Conditioner Parts,of Plastic	0.123	2.386	3.752	3.486	7.102
21	Air Conditioners	125.425	117.262	149.122	94.287	124.589
22	Air Coolers/Desert Coolers	1.112	1.176	2.483	2.736	1.803
23	Air Filter	-	-	0.071	0.238	0.219
24	Aircraft Parts	-	0.005	0.468	0.112	0.003
25	Alcohol	57.458	59.296	50.492	49.965	67.399
26	Aluminium Billets	-	0.004	0.004	0.027	0.023
27	Aluminium Containers,Drums, Cans,Boxes	0.620	1.732	0.579	0.737	1.051
28	Aluminium Doors & Windows	1.062	0.968	3.107	3.135	4.025
29	Aluminium Foil	1.531	3.073	2.271	2.237	3.962
30	Aluminium Goods	14.755	16.765	26.848	18.671	18.240
31	Aluminium Oxide	0.004	0.028	0.084	-	0.129
32	Aluminium Plates,Sheets & Strips	0.426	0.970	3.199	4.026	3.733
33	Aluminium Reservoirs,Tanks etc	0.075	0.124	0.045	-	-
34	Aluminium Rods	-	0.350	0.024	0.028	16.820
35	Aluminium Sulphate	0.203	0.085	-	-	-
36	Aluminium Tubes and Pipes	-	0.051	0.134	0.037	0.177

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Aluminum Alloy	-	-	-	0.012	0.120
38	Amini/ Phenolic Resins	0.108	0.336	0.522	1.362	0.399
39	Ammonia Gas	-	0.002	0.005	0.020	-
40	Ammonium Chloride	115.858	139.041	127.278	57.256	47.537
41	Ammunition Belt	0.119	0.089	0.137	0.142	-
42	Animal Feed (Other Than Poultry Feed)	-	-	-	-	-
43	Anodized Products	3.210	2.684	2.605	4.000	4.143
44	Antiques	-	-	-	0.012	0.053
45	Arms & Ammunition	17.780	30.165	40.180	26.573	33.069
46	Army Uniform Equipment	-	0.279	1.626	0.921	1.061
47	Articles of Base Metal	-	-	-	-	-
48	Articles of Cloth.Accessories of Leather	31.424	32.943	39.660	62.554	47.750
49	Articles of Silver	0.031	-	-	-	-
50	Artificial Flowers	-	-	0.070	-	0.035
51	Artificial Joints	-	0.027	0.119	0.184	0.181
52	Artificial Leather & Rexine	48.815	46.568	54.624	56.021	70.067
53	Artificial Marble Slab	0.360	0.577	0.435	0.403	0.784
54	Artificial Teeth	-	0.102	0.114	0.073	-
55	Artists' Colour Material	-	1.140	2.152	1.456	2.209
56	Asbestos Products	58.789	69.577	71.121	62.653	51.349
57	Ash	-	0.005	0.036	0.075	-
58	Asphalt	34.698	80.750	21.530	26.451	21.456
59	Assembling of Boiler	0.049	0.123	0.309	0.522	0.925
60	Assembling of Motor Vehicles (Carriers)	57.907	13.871	16.231	2.679	13.691
61	Assembling of Motor Vehicles (Passenger)	18.739	35.096	4.842	3.583	1.816
62	Auto Parts	534.434	728.911	811.731	1,004.337	977.110
63	Autocycles Including Rickshaw	41.964	66.900	21.938	38.221	24.932
64	Automatic Door Closer	0.073	0.028	0.026	0.039	0.050
65	Baby Foods (Farlac/Farex etc)	-	1.585	6.122	10.521	10.170
66	Bags (Packing, Goods, of Woven Textile)	0.143	0.332	0.966	1.617	1.764
67	Bailing Hoops	-	0.144	0.644	0.291	0.509
68	Ball & Roller Bearing Complete	0.015	0.939	6.159	12.528	8.445
69	Ball Point Pens	33.699	60.339	70.323	56.917	65.019
70	Ballast Chokes	0.007	-	-	0.068	0.238
71	Balls & Footballs	-	0.011	0.473	1.723	3.652
72	Barbed Wire	0.537	0.368	1.230	1.586	0.694
73	Barn (Wheat)	-	0.005	0.009	-	-
74	Baryte Powder	7.790	7.162	8.161	11.124	7.581
75	Battery Carbon	-	0.862	1.750	0.969	0.910
76	Battery Covers (of Metal/Plastic)	-	-	0.032	0.034	0.009

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
77	Battery Separators	0.355	0.252	0.375	0.482	0.729
78	Bea Wire Rings	0.551	0.422	0.442	0.339	0.300
79	Bead Wire	-	0.153	0.822	0.772	0.793
80	Bed Spreads	0.532	0.525	12.484	1.119	1.344
81	Bed,Table,Kitchen,Toilet Linen	0.162	1.275	2.428	4.138	4.170
82	Betel Leave	0.020	0.769	1.254	0.953	1.709
83	Bicycle Chains	-	0.005	-	0.008	0.129
84	Bicycle Parts	45.631	78.380	86.720	88.896	97.281
85	Bicycles & Other Cycles not Motorised	1.384	1.616	1.412	0.952	0.753
86	Biscuits	199.774	187.023	252.051	279.248	336.369
87	Bitumen Natural	123.518	119.037	301.752	449.765	693.756
88	Bitumens/Cokes (Petroleum)	-	-	0.327	0.143	0.588
89	Black Board	-	-	0.011	0.142	0.029
90	Blades for Saws of All Kind	0.982	0.468	1.471	0.855	0.379
91	Blades Machine,for Cutting	0.020	0.051	0.055	0.165	0.047
92	Blades(Safety)	58.223	65.093	94.740	114.082	127.103
93	Blanket Synthetic	16.553	19.758	20.816	14.624	12.350
94	Blanket Woollen	12.042	10.974	16.008	19.845	14.953
95	Bleaching Liquid	1.753	0.326	0.187	0.345	0.289
96	Bleaching Powder	1.234	4.044	7.872	7.653	6.028
97	Blister Packing	0.083	0.386	0.496	0.033	0.264
98	Bobbins of Iron & Steel	0.024	1.210	4.225	6.637	4.577
99	Bobbins of Wood	-	-	0.038	0.226	0.026
100	Bolts & Nuts of Nickel	0.006	0.146	1.932	1.753	0.797
101	Bone Crushing	6.201	4.325	7.121	7.309	7.652
102	Book Binding	-	-	0.009	0.023	0.027
103	Books	-	0.014	0.316	0.240	0.468
104	Bowl Clean	-	-	-	-	-
105	Boxes,Wood	2.548	1.498	1.288	5.302	0.603
106	Brake Fluids	8.632	14.953	2.410	3.591	4.578
107	Brake Lining & Pads	0.196	0.518	0.355	0.117	0.590
108	Brass Hardware(Nails, Screws, Washers etc)	-	0.068	0.502	0.172	0.034
109	Brass Rods	0.668	0.710	0.944	0.624	0.569
110	Brass Water Sanitary Fittings	12.813	13.814	10.012	8.303	10.283
111	Brass Wires	0.515	0.548	1.125	0.541	0.526
112	Brassieres	-	-	-	-	0.045
113	Bricks,Blocks,Tiles of Refractory Nature	5.714	12.580	13.502	10.768	10.909
114	Brushwares	13.055	20.102	27.680	27.340	18.140
115	Bubble Gum	-	0.005	0.028	1.099	1.605
116	Buckles	0.653	0.555	0.554	0.684	0.790
117	Buckrams	1.685	1.383	1.711	4.896	2.572

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
118	Building Bricks / Bricks of Fossil Meals	25.325	48.781	9.754	3.549	14.439
119	Building Components	2.261	3.423	4.238	4.618	4.850
120	Buildings(Pre-Fabricated)	0.005	0.038	0.078	-	0.021
121	Buldozers	-	-	-	-	-
122	Bungs	0.099	-	-	-	-
123	Bus,Tractor,Truck Bodies	195.953	111.245	208.138	161.390	181.153
124	Butter	-	1.176	2.577	2.320	4.739
125	Buttons	4.276	4.025	5.127	5.661	6.020
126	C.N.G. Kit	-	1.107	4.554	10.004	22.105
127	Calander of Paper & Paperboard	0.712	1.270	2.174	1.441	3.107
128	Calcium Carbide	-	3.928	8.078	2.738	0.505
129	Calcium Carbonate	3.418	3.852	3.929	2.812	3.276
130	Calcium Phosphate	-	-	0.014	-	-
131	Canvas Cloth/Cover for Canvas Hose	0.348	0.404	1.447	1.718	0.995
132	Capacitors	3.638	6.849	6.749	6.069	7.109
133	Carbon Black	5.393	3.293	5.949	6.097	4.773
134	Carbon Brushes	0.449	0.912	0.411	0.195	0.191
135	Carbon Dioxide Gas(CO <sub>2</sub> )	103.979	106.516	172.401	144.538	174.323
136	Carbon Paper	2.185	2.291	3.288	2.933	3.515
137	Carpet Underlay	-	-	0.075	0.093	0.186
138	Carpets Synthetic (Machine Made)	19.689	19.744	22.597	17.913	20.462
139	Carpets Tufted (Hand Knitted)	9.195	11.617	11.109	9.307	12.658
140	Carpets Woollen (Machine Made)	14.826	18.522	18.424	13.098	13.368
141	Carton Graphics	0.060	0.004	0.262	0.391	0.461
142	Carton Machine	0.068	0.071	0.032	0.216	0.365
143	Cassettes Recorded(Audio/Video)	9.305	16.547	20.005	25.012	26.757
144	Cassettes Unrecorded (Audio)	15.253	30.391	35.801	30.816	32.159
145	Cassettes Unrecorded (Video)	0.913	3.491	4.409	2.025	7.301
146	Cast Iron Elbows,Tank Covers & Fittings	-	-	-	0.089	0.205
147	Casting Machine/Metal Foundry	2.270	1.999	3.875	6.264	4.196
148	Castor Oil Seeds	0.384	0.486	0.530	0.666	0.541
149	Caustic Soda	175.789	222.226	170.130	129.065	133.428
150	Cement	277.488	114.117	105.931	1,887.008	3,921.616
151	Cement (Other Cement,Other, Clinkers)	-	-	-	-	-
152	Cement Construction Blocks	0.433	7.830	1.512	0.199	0.271
153	Cement Pipes	-	0.007	0.011	0.008	0.054
154	Cement-Making Machinery	0.056	0.451	1.007	0.862	0.726
155	Centrifugal Pumps	0.899	0.847	1.676	3.163	3.005
156	Ceramic Tiles	137.600	197.927	207.972	212.433	231.916
157	Cereal Products	5.825	12.501	13.721	17.497	16.471
158	Ceramics for Electric Switches	-	3.589	4.966	3.503	-

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
159	Cheese	9.306	11.105	12.590	15.231	12.615
160	Chemicals Inorganic/Industrial Gases	111.400	184.441	146.640	176.530	240.928
161	Chemicals organic	189.099	234.963	283.294	279.239	373.736
162	Children's Tri-Cycles, Scooters, Pedal Car	-	0.004	-	-	-
163	Chip Board	58.684	66.569	66.285	58.027	62.070
164	Chlorine	-	-	0.008	0.068	0.007
165	Choline & Its Salts;Lecithins	0.038	-	-	0.036	0.072
166	Chromium Cores and Concentrates	-	-	-	-	-
167	Cigarettes	2,437.381	3,270.402	4,052.413	4,259.377	4,565.889
168	Cigarette Filter Rods	15.437	9.707	15.435	10.109	2.398
169	Cinematographic Films	-	-	0.001	0.046	0.054
170	Circuit Breaker,Electrical	0.483	7.348	16.442	8.688	11.623
171	Clock Movements,Complete & Assembled	0.362	0.490	0.391	0.343	0.348
172	Clocks With Watch Movements	0.681	0.720	0.990	0.870	1.201
173	Clocks(Alarmed)	-	0.065	0.066	0.100	0.076
174	CNG Station	-	1.440	10.501	20.395	30.357
175	Coal Tar	0.148	0.416	0.223	0.195	0.307
176	Coal/ Briquettes	133.757	141.857	134.395	149.095	165.249
177	Coat Hangers Iron or Steel	0.831	0.798	0.141	-	-
178	Coat Hangers Plastic	0.034	0.060	0.041	0.817	2.454
179	Coconut	-	0.047	-	-	0.005
180	Colouring Material(Other)	8.555	6.931	5.532	4.590	2.721
181	Computer (Laptop,PC,DP Machines etc)	-	0.043	0.161	0.154	0.269
182	Computer Casing	0.020	0.403	1.494	1.209	0.732
183	Computer Gateways,Hubs, Switches etc.	-	-	0.001	-	-
184	Computer Parts	0.021	2.047	27.087	35.953	93.550
185	Computer Software	-	-	-	-	0.110
186	Computer Stationery	4.398	3.087	7.546	7.088	17.502
187	Concrete Components	4.143	8.845	13.399	5.016	7.771
188	Confectionery & Bakery Products	85.322	89.504	130.274	138.593	155.603
189	Contact Lenses	-	-	-	-	-
190	Control Panels	0.536	0.163	1.376	2.226	1.286
191	Convertor Paper Cheese	0.482	0.334	0.435	0.727	0.575
192	Conveyor Belts of Textile Materials	-	-	-	0.005	0.314
193	Conveyor Belts of Vulcanised Rubber	3.405	2.625	4.059	4.909	6.282
194	Conveyors(Other)	0.104	0.075	0.252	0.043	0.021
195	Cooking Range (Gas)	0.101	0.136	0.326	0.570	0.414
196	Copper Rods	17.094	10.757	12.966	12.295	14.526

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
197	Copper Strips	7.502	7.580	7.867	11.558	12.514
198	Corn Oil	0.008	0.068	0.729	1.438	1.924
199	Corn Syrups	3.516	2.858	1.306	0.021	-
200	Corrugated & Solid Boards	9.585	8.524	9.489	11.470	11.382
201	Corrugated Packages, Cartons, Boxes etc	27.529	23.273	33.964	53.470	57.451
202	Cotton Carded or Combed	134.140	104.635	102.277	122.913	70.969
203	Cotton Dyeing	46.972	14.819	12.758	6.910	5.892
204	Cotton Fabrics	21.239	101.076	54.877	113.590	126.437
205	Cotton Handkerchief	0.036	-	0.005	0.009	-
206	Cotton Linters	0.538	1.312	9.247	10.057	13.890
207	Cotton not Carded or Combed	10,623.117	9,458.500	11,481.551	13,642.287	10,629.325
208	Cotton Seed Oil	14.894	7.078	9.861	4.977	6.942
209	Cotton Seeds	0.301	7.666	7.369	5.708	1.011
210	Cotton Sewing Thread	30.200	39.448	72.645	68.449	63.559
211	Cotton Yarn	2,712.299	3,074.179	3,801.174	3,450.266	2,489.116
212	Cream	1.135	4.261	17.923	15.569	36.070
213	Creams & Polishes for Footwear	84.135	74.041	102.973	97.557	150.960
214	Crockery (Ceramics)	26.978	27.398	28.838	13.977	12.047
215	Crough Coal	-	-	-	-	4.536
216	Crown Corks	11.051	13.478	16.616	22.644	6.896
217	Curtains	-	0.420	0.080	0.263	0.058
218	Custard Powder	-	0.168	3.031	1.977	2.578
219	Cutlery	0.718	1.855	2.902	2.968	4.637
220	Dairy Produce, Eggs, Natural Honey etc	0.003	0.806	4.073	3.180	5.634
221	Dates	-	0.383	2.015	1.419	1.956
222	Decolourising / Fuller's Earths	-	-	0.052	-	-
223	Decoration Pieces	0.062	0.119	0.195	0.145	0.008
224	Deep Freezers	229.726	248.532	305.989	264.217	282.195
225	Denim Fabrics	12.606	3.614	10.616	16.253	0.014
226	Dental Cements & Other Dental Fillings	-	-	-	-	-
227	Detergents	77.780	117.869	227.901	226.624	253.349
228	Detonators	1.961	3.518	4.045	3.620	3.332
229	Dextrose & Saline Infusion Bags	-	-	-	-	-
230	Diaries	0.572	0.530	0.704	0.658	0.631
231	Diesel Generating Sets	-	-	7.678	7.717	10.884
232	Diesel/Semi Diesel Engines	1.568	2.819	3.790	4.040	3.541
233	Diesel/Semi-Diesel Engine Parts	0.018	0.025	0.031	0.128	0.070
234	Digital Switching System	0.379	0.855	1.341	2.537	1.827
235	Diodes	-	-	-	-	-
236	Dish Antena	0.108	0.093	0.069	0.033	0.239
237	Disposable Injections	1.451	0.764	0.914	0.946	1.013

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
238	Distilled Water/Distillery Products	-	0.017	0.044	0.028	0.047
239	Distilling/Rectifying Plant	-	-	-	0.013	0.013
240	Drain Opener	0.005	0.035	0.025	0.038	0.041
241	Drawing Pins (Iron or Steel)	-	-	-	0.004	0.025
242	Drawn Wire	0.135	0.124	0.105	0.061	0.053
243	Drill Machines	0.010	0.016	0.006	-	0.352
244	Dry Milk (Milk Powder)	-	0.005	0.127	0.162	0.374
245	Dusters/Cleaning Cloths	-	0.001	0.015	0.056	0.022
246	Dyeing Extracts	5.245	5.749	3.048	2.253	2.023
247	Dyeing of Hoisery Cloth	7.171	10.329	11.882	22.699	20.992
248	Dyes & Colours	39.526	50.074	47.929	74.605	81.786
249	Earth Colours	0.038	0.058	0.062	0.093	0.976
250	Egg Trays	0.082	0.210	0.355	0.608	0.381
251	Elec Generating Sets & Rotary Converters	0.942	4.657	53.762	45.344	40.738
252	Electric Accumulators & Parts Thereof	-	1.976	10.188	9.276	12.295
253	Electric Bulbs & Tubes	33.633	38.632	45.880	43.668	48.617
254	Electric Coffee & Tea Kettles	0.005	0.002	0.013	0.015	0.121
255	Electric Coffee & Tea Makers	1.014	9.247	27.814	19.796	28.534
256	Electric Control Equipment	0.018	0.349	2.112	0.634	1.626
257	Electric Cooking Range/Ovens & Grills	-	0.001	-	-	0.037
258	Electric Fans	30.795	34.086	44.831	23.997	46.221
259	Electric Food Choppers	-	0.001	-	-	-
260	Electric Hair Dryers	-	2.073	0.076	-	-
261	Electric Heating Resistors	-	-	-	0.007	-
262	Electric Iron	0.004	0.461	2.585	1.900	3.167
263	Electric Lighting & Signalling Eqpt	0.770	2.930	3.979	3.071	7.452
264	Electric Microwave Ovens	-	-	0.129	0.198	0.110
265	Electric Motors	2.577	2.492	3.073	3.261	3.913
266	Electric Water Coolers	0.291	1.330	5.789	11.625	9.021
267	Electric Welding Machine	-	-	-	-	-
268	Electric Welding Wires,Rods,Electrodes	10.737	10.726	12.844	12.971	16.663
269	Electrical Board	-	0.028	-	0.098	0.204
270	Electrical Energy	-	0.853	2,453.892	5,326.569	7,263.148
271	Electrical Goods & Parts(Nos)	107.940	124.712	271.849	277.400	264.773
272	Electrical Insulators of Any Material	0.311	0.536	0.516	0.797	2.668
273	Electrical Machinery	-	0.003	0.082	0.013	0.077
274	Electro Medical Apparatus	-	0.196	1.036	2.564	4.195
275	Electro Plating	0.814	1.125	0.851	1.163	1.560
276	Electro-Mechanical Hand Tools	0.497	0.971	1.228	2.961	2.821

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
277	Embroidery	9.115	19.048	26.378	55.329	62.110
278	Emery Papers(Regmal)	1.347	1.170	0.902	0.996	1.107
279	Enamelled Copper Wire	10.371	11.406	14.195	6.683	13.772
280	Engines of 8407 Other than-1000 to -3400	0.070	0.072	0.048	-	-
281	Envelopes	0.029	0.096	0.219	0.240	0.245
282	Equip.for Exercise/ Gymnastic/Athletics	-	-	0.002	0.012	0.009
283	Essences/Essential Oils	7.357	10.808	11.030	14.353	13.469
284	Expanded Metal of Copper	-	0.124	0.348	0.149	0.154
285	Expanded Metal of Iron or Steel	0.068	0.086	0.079	0.047	0.084
286	Explosives	32.663	42.444	59.218	72.281	91.570
287	Extraction of Oil From Rice Bran(Powder)	-	-	-	-	-
288	Fabric Boards	21.029	40.001	46.412	12.965	7.706
289	Fabrications	5.719	17.715	12.987	15.168	27.530
290	Facsimile Machines	-	0.001	0.020	0.047	0.048
291	Fan Parts	2.027	2.566	2.269	2.012	1.619
292	Felt,Whether or not Impregnated	-	-	-	-	-
293	Ferro Silicon	-	-	0.013	-	0.009
294	Fertilizers/Urea	21.317	22.925	29.295	56.186	1,310.633
295	Fibre Glass	1.922	1.812	1.868	1.938	2.299
296	Finishing Material for Leather Industry	0.987	0.256	1.932	1.656	1.337
297	Fire Clay	-	-	-	0.006	0.012
298	Fire Extinguisher Parts	0.098	0.095	0.200	0.117	0.313
299	Fire Fighting Instruments	1.175	1.678	4.135	6.809	9.324
300	Flat-Rolled Products of Iron or Steel	0.005	1.230	0.938	2.045	0.901
301	Flat-Rolled Products of Stainless Steel	0.011	0.150	0.274	0.253	0.774
302	Flax Cloth	-	0.144	0.106	0.055	0.110
303	Flocking Cloth Materials	0.040	0.026	-	0.099	0.042
304	Flour Mills	0.025	0.265	0.117	-	0.010
305	Flower Seeds	-	0.128	0.036	0.009	0.017
306	Flush Doors	2.258	2.491	3.515	3.423	3.977
307	Foam & Foam Products	37.129	25.173	31.186	25.239	22.264
308	Food Colours	0.468	0.915	0.606	0.517	2.318
309	Food Products	84.841	144.398	351.630	471.031	456.791
310	Footwear	48.687	95.021	151.973	150.264	113.533
311	Forging/Die Stamping Machine/Presses	-	-	-	0.330	0.107
312	Formaldehyde & Paraformaldehyde	3.520	11.170	10.752	8.958	12.371
313	Fornica	3.084	3.954	12.396	6.787	5.496
314	Fruit or Vegetable Juices	150.327	180.293	378.695	370.237	389.069

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
315	Fruit,Nuts,Peel of Fruit or Melon(Edible	-	0.457	1.797	4.070	6.579
316	Fruits & Vegetables Preserved	0.044	0.013	2.109	0.734	0.658
317	Fuel Filters	-	-	0.475	1.205	9.115
318	Furnace For Heat of ores/ Metals	-	-	-	0.003	-
319	Furnace Oil	-	-	0.001	0.014	0.016
320	Furniture(Plastic)	-	-	-	0.005	0.014
321	Furniture(Steel)	1.422	2.076	6.640	9.842	9.391
322	Furniture(Wooden)	29.690	19.279	25.716	46.169	57.141
323	Furniture,Bases,Covers For Sewing Machine	-	-	0.030	0.028	0.081
324	G.I.Pipes	97.920	117.859	129.150	126.445	148.477
325	G.I.Wires	0.269	0.135	0.297	0.205	0.133
326	Gas Appliances (Heaters, Mentals,Geysers)	15.467	17.005	15.829	20.282	28.974
327	Gas Operated Machines and Apparatus	-	-	0.015	0.322	0.133
328	Gases & Acids	0.189	0.999	381.284	589.753	767.179
329	Gaskets,Washers & Other Seals	-	-	0.015	0.004	0.005
330	Gasoline Dispensing Pumps	2.149	3.694	4.473	5.249	8.332
331	Gelatins	2.582	7.765	15.030	10.321	12.732
332	Gem Clip Pins	0.137	0.096	-	0.021	-
333	Gents Underpants & Briefs of Cotton	0.114	0.158	0.085	0.021	0.011
334	Gents Vests etc not of Cotton/Mm Fibres	-	-	-	-	-
335	Gents Vests etc of Cotton	1.117	0.016	0.027	0.474	1.276
336	Geysers (Electric)	-	-	-	-	-
337	Glass & Glasswares etc	154.086	193.724	202.478	154.424	127.740
338	Glass Ampoules	-	-	7.729	8.444	9.464
339	Glass Bangles	13.917	14.787	12.812	9.151	9.166
340	Glass Beads	0.633	0.765	0.347	0.316	0.036
341	Glass Bottle/Bulb Making Machinery	-	0.037	-	-	-
342	Glass Bottles	4.078	1.047	24.003	54.723	42.388
343	Glass Fibres & Articles	0.149	0.043	0.020	0.006	0.035
344	Glass Inners of Vaccum Flasks	-	-	0.032	-	0.044
345	Glass Riffles	0.943	0.785	0.337	-	-
346	Glass Sheet(Not Worked)	6.092	0.324	0.945	0.954	0.839
347	Glass Sheet(Polished)	0.054	0.300	0.428	31.358	28.844
348	Glassware for Kitchen, office,Toilet etc	1.743	3.008	1.768	1.477	1.336
349	Glassware Used for In-Door Decoration	-	-	-	-	0.160
350	Glasswool Insulations	-	0.005	0.026	0.013	0.019

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
351	Gloves,Mittens & Mitts Knitted	0.122	1.770	2.756	1.543	0.675
352	Glue & Synthetic Resines All Sorts	79.371	88.727	106.106	117.597	151.034
353	Glycerine	318.752	350.766	543.126	266.299	33.660
354	Gold	-	0.015	0.043	0.108	1.360
355	Gold Platting	-	-	-	-	-
356	Goldi Locks	0.023	0.031	0.021	0.219	0.208
357	Grain Sorghum / Wheat	-	-	0.005	0.026	0.075
358	Granite	0.051	0.042	0.053	0.024	0.032
359	Granulated Slags	-	-	-	-	-
360	Greeting/Post Cards	-	-	-	0.017	0.047
361	Grills/Netting/Fencing/ Wire Gauzes	2.516	2.694	0.209	0.119	0.092
362	Grinding of Glass/Chemicals	0.022	0.020	0.017	0.016	0.026
363	Grinding Wheels Pedal or Hand Operated	0.267	0.613	10.620	20.583	21.907
364	Grinding Wheels Without Framework	9.137	10.717	13.660	11.563	15.269
365	Guar Gums	20.073	26.758	23.087	10.061	4.319
366	Gum Tapes	1.944	3.468	0.306	0.716	0.478
367	Gypsum Powder	0.691	1.155	1.406	2.037	1.929
368	Hair Clippers,Electric	-	0.005	0.497	0.447	0.390
369	Handicrafts	-	-	0.001	-	0.035
370	Hard Boards	27.943	33.815	37.605	22.763	28.927
371	Hard Cokes	-	0.004	0.015	0.037	0.012
372	Hard Wastes	16.169	16.226	5.380	4.153	0.844
373	Harness Wire	-	0.062	0.052	0.054	0.206
374	Harvesting & Threshing Machinery	-	-	-	-	-
375	Hatching Eggs	-	-	2.991	4.889	9.221
376	Headgear & Parts	-	-	0.946	0.391	0.226
377	Heat Exchanger	-	0.801	0.570	0.878	0.382
378	Hena Mehandi	0.006	0.007	0.029	0.027	0.008
379	Hides & Skins	0.082	0.271	0.701	0.947	0.352
380	Hinges	0.174	0.226	0.161	0.506	0.661
381	Homeopathic Medicines	-	-	-	-	-
382	HPVC Doors and Windows	0.052	0.148	0.001	0.386	-
383	Human/Animal Blood Prep.for Therapeutic	-	-	0.238	0.132	0.158
384	Hydrochloric Acid	-	0.118	0.240	0.186	0.267
385	Hydrogen Gas	0.800	5.486	5.732	7.893	8.348
386	Hydrogen Peroxide	0.366	0.762	0.787	0.463	0.714
387	Ice	-	-	0.001	-	-
388	Ice Cream	175.288	214.493	265.795	607.297	1,213.993
389	Imitation Jewellery	-	0.348	0.285	0.205	0.182
390	In-Edible Tallow	-	-	-	-	-

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
391	Industrial Gloves	0.015	-	-	-	-
392	Industrial Instruments	0.018	0.012	0.112	0.251	1.178
393	Ingot,Aluminium	0.455	3.249	3.236	7.655	5.089
394	Ingot,Stainless Steel	4.838	5.024	5.721	8.055	13.567
395	Injection/Blow Moulding	-	-	-	-	0.011
396	Insecticides	-	3.080	7.285	17.040	400.279
397	Instruments/Apl. used in Dental Sciences	-	0.205	1.155	1.426	1.334
398	Interchangeable Tools for Hand Tools	0.258	0.944	2.276	4.278	1.979
399	Iron & Steel Products	18.249	46.125	70.372	74.339	58.438
400	Iron Nails	1.063	1.019	0.668	0.592	0.323
401	Iron or Steel Billets	4.084	7.768	1.641	3.754	5.230
402	Iron or Steel Ingots	28.224	36.110	29.249	29.306	35.337
403	Jams & Jellies	8.623	10.809	17.429	11.371	22.580
404	Jewellery of Precious Metal	-	-	-	0.005	1.844
405	Jute Products	315.470	282.881	263.689	160.422	135.580
406	Knitted Garments / Hosiery / Hosiery	34.828	54.143	77.867	105.464	112.170
407	Knitted or Crocheted Fabrics	1.316	1.327	3.045	8.370	8.897
408	Knitting Yarn	10.255	13.551	13.453	12.388	6.878
409	Labels,Badges of Textile	3.096	6.154	7.373	12.061	8.811
410	Lac,Gums,Resins(Natural)	0.771	1.314	2.354	2.220	2.767
411	Laces & Braids	2.499	4.109	4.964	11.311	12.920
412	Ladies & Gents Chapple	-	-	-	-	-
413	Ladies Nightdresses of Cotton	8.921	12.396	17.561	13.508	14.892
414	Ladies Panties,Vest not of Cotton/Mm Fib	-	-	-	-	-
415	Laminated Board	0.425	2.257	4.053	1.615	2.078
416	Laminated Wood	1.047	0.998	1.615	0.923	0.532
417	Lamination	0.422	0.253	0.360	0.510	0.512
418	Lamps & Light Fittings	7.772	3.437	0.963	9.033	9.863
419	Latex	-	0.037	0.113	0.269	4.050
420	Lathe Machine,Horizontal	-	-	-	-	0.109
421	Lathes,Numerically Controlled	-	-	-	-	0.026
422	Laundry Soap	26.780	34.348	40.331	36.458	31.795
423	Lead Oxide	-	2.623	5.835	5.573	2.748
424	Leather (Patent/Laminated/ Metallized)	-	0.055	-	0.067	0.107
425	Leather Articles	0.961	1.172	2.116	7.827	11.982
426	Leather Garments	0.023	0.183	0.838	4.996	10.525
427	Leather Gloves	-	0.013	0.016	0.170	0.029
428	Leather Tanned of Other Animals	9.560	14.158	17.204	39.389	37.114
429	Lift Components	0.052	0.423	0.652	0.755	0.829

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
430	Lignite	-	-	-	0.002	0.005
431	Lime	0.693	1.791	8.558	8.069	7.152
432	Liqueurs	4.737	16.523	16.941	16.059	15.855
433	Liquid Glucose, Glucose	270.155	348.961	345.048	356.519	360.637
434	Liquified Petroleum Gas (LPG)	-	0.521	283.571	554.561	789.498
435	Live Fish	-	-	-	-	-
436	Live Poultry	-	-	0.050	0.138	0.043
437	Locks of Base Metal	0.006	0.421	0.770	1.146	1.196
438	Locomotive	-	-	-	80.957	-
439	LPG Cylinders	1.159	2.180	43.642	72.285	51.390
440	LPG Regulators (Cylinder Valves)	-	0.006	0.117	0.450	0.107
441	Lubricating Preparations/ Anti Rust Oil	0.149	1.648	0.993	2.389	1.909
442	M.M.Yarn Hard Waste	50.183	62.004	61.101	51.444	46.044
443	M.M.Yarn Soft Waste	20.932	38.902	59.320	47.270	18.027
444	M.S. Product	1,361.992	1,381.653	1,295.044	1,447.922	942.692
445	M.S.Bars & Rods	11.340	7.113	12.837	12.301	5.784
446	M.S.Pipes	32.581	23.557	31.113	29.849	18.366
447	Mach.for Sugar Manuf.Other Than Crusher	0.438	4.909	14.078	6.547	4.047
448	Machine Parts,Not Elsewhere Specified	0.253	1.146	3.383	8.192	11.423
449	Machinery for Bleaching, Washing,Drying	13.627	8.808	9.523	15.084	17.774
450	Machinery for Manuf.of Confectionery etc	0.164	1.840	1.715	1.282	1.491
451	Machinery for Preparing Tanning	-	-	-	-	-
452	Machinery Parts & Agricultural Parts	4.769	4.167	7.384	7.676	11.416
453	Machinery Parts (Mechanical)	34.794	62.808	120.111	148.957	198.853
454	Macaroni	0.066	0.075	0.105	0.248	0.126
455	Magnetic Cards	-	0.020	0.005	-	-
456	Magnetic Tape	-	-	-	-	-
457	Maize Products	-	0.676	1.711	1.221	1.483
458	Maize Starches	40.132	58.587	69.062	64.579	69.167
459	Man Made Fibres & Yam	897.484	830.440	794.269	833.223	517.886
460	Mango Pulp	0.027	0.195	0.356	0.539	0.360
461	Marble Chips/Powder	0.114	0.046	0.089	0.415	1.176
462	Marble Handicrafts	-	-	-	0.002	0.014
463	Marble Tiles	28.942	34.592	19.579	13.005	15.865
464	Margarine	76.806	368.287	332.593	205.824	-
465	Match Boxes	17.066	14.502	16.405	38.916	41.255
466	Mathematical Instruments	0.003	0.370	1.317	1.187	3.216
467	Mats & Rugs	0.013	0.032	0.193	0.073	0.060
468	Mattresses	-	0.135	0.162	0.135	0.125

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
469	Meat of Sheep, Goat Fresh, Chilled, Frozen	-	-	0.171	0.201	0.019
470	Medical Diagnostic Kits	0.011	0.251	0.723	1.612	3.594
471	Melamine	0.019	0.047	0.029	0.044	0.431
472	Metal Button	-	-	0.009	0.004	0.004
473	Metal Coating	-	-	-	-	-
474	Metal Containers	95.378	127.934	139.420	141.192	93.427
475	Metal Containers for Carriages	0.830	2.337	2.121	-	0.212
476	Metal Products Sheets	0.378	1.523	2.216	3.328	3.762
477	Metallised Products	2.934	2.663	3.698	3.080	4.547
478	Metallised Yarn	0.154	2.848	3.566	2.516	2.197
479	Microphones and Stands	-	-	-	-	-
480	Microscopes	-	0.123	0.003	-	-
481	Milk Cream	-	0.072	0.204	0.189	0.465
482	Mineral Products	-	-	-	0.496	0.618
483	Mineral Water	8.098	12.459	15.623	17.275	13.537
484	Miscellaneous Chemical Products	0.163	1.122	2.128	2.706	4.139
485	Monofilament Guts	0.716	1.054	0.751	0.559	0.902
486	Monofilament Yarn	-	-	0.004	0.038	0.008
487	Motor Cars	615.580	445.756	218.720	555.207	1,168.141
488	Motor Cars Seats	4.497	0.229	0.013	0.132	-
489	Motor Cycles	136.348	110.352	121.668	150.013	239.574
490	Moulds	0.984	1.798	3.026	2.595	3.698
491	Music Instruments	-	0.005	0.002	0.002	0.055
492	Narrow Woven Fabrics	-	-	-	-	-
493	Natural Gas	31.806	39.496	5,122.823	7,316.264	8,100.854
494	Natural Polymers	0.023	0.199	0.365	0.449	0.643
495	News Print	-	-	-	0.001	-
496	Nitric Acid, Sulpho-Nitric Acid	0.002	0.004	0.001	-	-
497	Non Ferrous Metal Product (Ash & Residues)	-	-	0.108	0.035	0.004
498	Nozzles	-	-	-	-	0.010
499	Nylon Chips/Polyester Chips	-	86.826	69.349	13.180	90.744
500	Oil Cake	32.275	35.989	75.461	10.433	11.766
501	Oil Cookers & Pressure Stoves	0.014	0.064	0.242	0.374	0.274
502	Oil Cookers & Pressure Stoves of Copper	0.016	0.010	0.038	0.031	0.021
503	Oil Dirts	1.204	2.918	2.219	2.382	2.104
504	Oil Filters	1.392	2.203	4.539	9.303	7.935
505	Olive Oil and Its Fractions	-	-	-	-	-
506	Opium	0.053	0.378	0.548	0.767	1.374
507	Optical Lenses (Mounted)	1.473	1.073	1.503	1.149	1.179
508	Optical Lenses (Unmounted)	0.004	0.029	0.248	0.625	2.076

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
509	Orthopaedic or Fracture Appliances	-	-	0.343	0.021	0.400
510	Other Engines & Motors	9.505	5.434	5.019	4.324	3.229
511	Other Metals	-	-	-	-	-
512	Other Rare Gases	-	-	0.001	0.012	0.611
513	Other Salts of Inorganic Acids	17.602	19.484	22.967	23.196	22.742
514	Other Telephony/Telegraphy Apparatus	-	-	0.130	0.038	0.155
515	Other Toys, Reduced Size/ Recreation Model	0.958	1.214	0.775	0.791	0.325
516	Oxygen Gas	20.821	23.928	23.874	16.189	19.683
517	Package Type Watertube Boiler	-	-	-	0.251	0.445
518	Pads & Puffs (Cosmetic Use)	-	-	0.005	-	0.001
519	Pager (Voice)	-	-	-	-	-
520	Paint & Varnishes	220.803	273.358	309.625	295.881	291.378
521	Paint Removers	-	-	-	0.027	0.017
522	Palm Oil	0.013	0.099	0.211	0.132	0.082
523	Paper & Paperboard	621.974	705.312	778.898	758.484	633.753
524	Paper & Paperboard (Hand-Made)	-	0.870	2.176	2.272	3.576
525	Paper & Paperboard Coated/Impregnated	0.013	0.475	1.194	2.258	2.081
526	Paper & Paperboard Converters	10.473	15.261	14.819	21.267	20.447
527	Paper & Paperboard Cutting Machines	-	0.016	0.187	0.126	0.459
528	Paper Cones, Bobbins etc	71.283	60.801	52.004	70.179	57.983
529	Paper Products	96.598	139.670	168.431	168.521	237.976
530	Paper Pulp/Waste & Scrap of Paper & P.Bd	-	0.030	0.223	1.979	0.749
531	Paper Roll/Sheet	0.526	0.985	1.963	2.135	1.897
532	Paper Sacks	98.533	109.532	84.187	76.911	61.270
533	Parachutes	-	-	-	-	-
534	Parts & Accessories of Meters	0.633	0.504	1.760	0.698	0.212
535	Parts of Arms and Ammunition	0.153	0.547	-	0.916	0.028
536	Parts of Balloons, Gliders, Aircrafts etc	0.080	0.085	2.980	2.665	1.080
537	Parts of Electric Motor	0.002	0.011	0.019	0.048	0.039
538	Parts of Sewing Machines	-	-	-	0.163	0.038
539	Parts (Elec. Transformer, Static Converter)	0.031	0.125	1.553	0.641	1.290
540	Pebbles, Gravel, Broken or Crushed Stone	-	-	0.006	-	-
541	Perfumery & Cosmetics	66.961	106.057	129.435	122.552	225.117
542	Pesticides	-	0.022	1.553	1.630	121.450
543	Pet Grease	16.214	19.993	21.274	17.492	21.896
544	Pharmaceutical Products	57.766	51.640	71.810	84.887	483.997

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
545	Phthalic Acid Esters	0.044	-	0.154	-	-
546	Photo Blanks	0.001	-	-	-	-
547	Photocopying Apparatus	1.420	13.241	18.149	13.135	20.234
548	Photographic Cameras	-	-	-	-	-
549	Photographic Films in Rolls etc	1.415	2.506	3.211	2.421	3.724
550	Photographic Plates or Films Developed	5.436	16.358	55.165	63.044	145.172
551	Pickle In Oil	24.765	33.857	64.989	74.111	91.783
552	Pickle In Vinegar	-	-	-	-	-
553	Pig Iron	0.522	1.873	3.732	5.148	4.145
554	Pile Fabrics	0.108	0.335	0.320	1.323	1.693
555	Pipe & Tube Fittings of Iron or Steel	1.114	2.548	3.112	4.696	4.994
556	Plain Shaft Bearings	0.338	0.757	0.554	0.905	0.486
557	Plaster of Paris	-	0.193	0.267	0.115	0.188
558	Plastic Carbon Film	-	-	-	-	0.028
559	Plastic Crockery	8.603	9.971	6.446	5.351	6.133
560	Plastic In Primary form	0.003	0.011	-	0.145	0.225
561	Plastic Mats	0.028	0.030	0.100	0.273	0.799
562	Plastic Metal Film	0.713	1.211	1.434	3.561	2.032
563	Plastic Other Than Primary Form	-	0.047	0.004	0.062	0.257
564	Plastic Printing	1.567	2.721	3.283	2.927	2.218
565	Plastic Products(Others)	232.640	781.895	596.342	501.583	537.671
566	Plastic Re-Cycling	-	0.688	2.020	0.053	0.135
567	Plastic Ropes	0.333	0.462	0.314	0.981	1.656
568	Plastic Sheets & Other Articles	0.655	3.682	10.573	17.014	44.372
569	Plastic Shoes	16.901	23.571	22.761	17.730	19.131
570	Plastic Tabular Film	3.821	5.119	13.227	9.358	7.694
571	Plastic/Rubber Moulding	0.247	2.686	1.918	4.447	4.407
572	Plates, Sheets, Films etc of Polyethylene	0.037	0.013	0.266	0.806	1.468
573	Plywood	25.282	35.090	36.094	27.784	27.602
574	Pol Products (Including Petroleum, Lubricating Oils)	1,307.539	1,905.882	8,824.701	13,986.705	14,801.928
575	Poly Vinyl Acetates	-	-	-	-	-
576	Polycarboxylic Acids	-	-	-	-	-
577	Polyester Filament Yarn	31.495	38.211	30.437	50.074	38.628
578	Polyester Staple Fibre	441.182	482.447	462.591	332.072	190.305
579	Polyester Zips	98.989	279.566	47.358	327.959	572.664
580	Polyethylene (Sp.Gravity Less Than 0.94)	0.090	1.809	1.647	4.318	5.870
581	Polyethylene Bags	29.075	36.238	37.822	35.188	27.416
582	Polypropylene Bags	92.251	137.917	95.032	72.911	59.798
583	Polystyrene	11.305	12.307	7.067	9.794	31.025
584	Polyvinyl Chloride	0.281	0.066	0.305	0.374	0.122

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
585	Polyvinyl Granules	1.435	0.240	0.275	-	0.211
586	Potassium(Other)	0.003	0.081	0.103	-	-
587	Potato Chips	1.174	11.433	19.592	8.839	7.782
588	Potatoes Fresh or Chilled	-	-	-	0.001	0.068
589	Pottery	2.801	3.433	4.101	16.087	17.266
590	Poultry Feed	19.895	10.441	3.249	2.971	4.842
591	Poultry Incubators & Brooders	2.058	9.766	0.001	-	-
592	Powder Coating (Plastic)	0.115	0.157	0.186	0.221	0.175
593	Power Looms(Grey/ Ticken Cloth)	179.172	177.374	241.908	527.934	649.108
594	Power Transformers	6.293	1.013	21.686	24.171	11.036
595	Precious Stones	0.036	0.048	0.054	0.025	0.003
596	Prepared Additives for Mineral Oils	10.545	-	-	-	0.001
597	Prepared Pigments,Opacifiers & Colours	0.424	0.560	2.300	5.786	4.187
598	Preserved Food	0.053	-	-	0.012	0.031
599	Pressure Pipes	-	-	-	-	0.052
600	Primary Cells & Batteries	20.617	25.092	29.309	23.235	25.204
601	Printed Circuits	0.824	1.465	1.894	2.787	2.372
602	Printing Blankets	-	-	-	-	0.015
603	Printing Industries/Press	71.714	88.509	107.017	130.722	154.171
604	Printing Inks	46.135	77.961	76.816	78.990	121.459
605	Process Oil	-	-	0.028	0.214	0.296
606	Processed Cotton Cloth	8.984	14.793	9.153	14.280	17.870
607	Processed Fabrics	694.639	739.383	616.261	615.309	470.229
608	Projectors, Image/Overhead etc.	-	-	0.370	0.808	0.917
609	Pulses etc	-	-	-	-	0.020
610	Pumps for Liquids, Liquid Elevators	1.944	2.360	2.477	3.028	2.598
611	PVC and Allied Products	0.213	0.097	-	0.473	2.779
612	PVC Bottles	5.575	7.779	11.153	5.943	3.871
613	PVC Coated Fabrics	-	-	-	-	0.002
614	PVC Doors & Windows	-	-	-	-	-
615	PVC Pipes	20.779	28.548	48.789	30.441	20.051
616	PVC Shoes	-	-	0.001	0.001	0.345
617	PVC Tiles	-	-	0.002	-	-
618	Quartz and Quartzite	-	-	-	0.075	-
619	Quilt	0.115	0.163	2.383	12.201	30.773
620	Radio Sets	0.015	0.601	1.279	0.209	0.458
621	Railway Sleepers of Concrete	-	-	-	-	-
622	Railway Sleepers of Iron or Steel	6.704	9.229	9.637	17.002	8.816
623	Railway Sleepers(Cross-Ties) of Wood	-	-	-	-	-
624	Railway Track Clips	-	-	-	-	5.923
625	Raj Waste Powder	-	-	-	0.004	-

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
626	Raw Jute	-	-	-	-	-
627	Raw Rubber	-	0.002	0.124	0.216	0.205
628	Raw Wool	-	-	-	-	0.005
629	Rcc Pipes	6.253	6.363	3.439	2.627	2.064
630	Rcc Slabs & Girders	-	0.005	0.022	0.002	-
631	Ready Made Garments	47.100	68.992	99.364	153.621	208.913
632	Refractory Cements,Mortars, Concrete etc	-	-	0.038	0.157	0.366
633	Refractory Ceramic Goods (Crusibles etc)	0.049	0.130	0.292	0.115	0.074
634	Refrigerator Parts	0.945	1.063	1.331	1.587	1.519
635	Refrigerators	151.795	170.711	252.472	240.822	141.549
636	Resin Material(Other)	26.958	20.961	20.907	56.177	212.724
637	Ribbons for Typewriters	0.042	0.153	0.068	0.014	0.140
638	Rice	0.126	1.856	2.770	20.666	21.566
639	Rice Husking	-	-	0.003	0.010	-
640	Rickshaw Bodies	-	0.003	0.012	-	-
641	Robin Softner Fabric Conditioner	-	0.222	0.443	0.276	0.343
642	Rock Salt/Sodium Chloride/ Table Salt etc	9.737	11.299	15.844	14.318	17.152
643	Rolls for Rolling Mills	-	-	-	0.274	0.216
644	Rosins	0.771	0.926	0.913	0.258	0.784
645	Rough Board	0.616	0.864	0.795	0.135	0.297
646	Rubber Apparel	1.137	3.476	4.609	1.282	0.351
647	Rubber Compounds	0.279	0.019	0.188	0.336	-
648	Rubber Goods	194.700	244.317	256.929	255.917	163.829
649	Rubber Hoses	-	-	-	-	-
650	Rubber Scrap	-	0.006	0.079	-	-
651	Rubber Strips for Tire Retreading	-	-	-	-	-
652	Rubber Thread/Cord Tex.Covered (Elastic)	0.300	0.537	0.446	1.416	1.475
653	Sacks & Bags of Cotton	-	0.122	0.722	0.357	0.254
654	Saddlery Goods	-	-	-	-	-
655	Sand (Salica Sand)	0.482	0.682	1.536	3.764	9.177
656	Sanitary Fittings	0.129	0.232	3.227	4.820	6.069
657	Sanitary Napkins	1.825	0.615	2.051	1.872	1.954
658	Sanitary Ware of Iron or Steel	0.088	0.330	1.151	1.662	1.315
659	Sanitary Ware of Plastic	-	0.024	0.065	0.459	0.195
660	Sanitary Wares of Ceramic	27.129	31.846	29.274	25.004	24.780
661	Sausages	-	0.120	0.179	0.583	0.726
662	Saw Machine (Metal Working)	0.003	-	-	-	-
663	Saw Machine (Wood Working)	-	0.039	0.001	0.022	0.010
664	Scales	1.817	2.513	1.679	2.058	2.839
665	Scientific Items	-	-	0.004	0.006	0.201

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
666	Scraps of Iron or Steel	329.097	215.229	159.496	202.948	176.471
667	Screw Jacks/Pully Tackle & Hoists	-	0.002	0.037	0.045	0.137
668	Screws,Bolts & Nuts of Iron or Steel	7.293	7.193	8.387	8.029	9.243
669	Second Hand Garments	-	-	-	0.080	0.003
670	Security & Law	-	-	0.029	0.074	0.210
671	Seed Business	-	-	0.018	0.107	0.431
672	Services (Including Telephone/ Fax etc)	8.080	10.026	292.637	8,579.412	11,767.151
673	Services On Board	0.015	0.573	57.038	172.594	119.934
674	Sewing Machines	2.594	2.281	4.481	6.274	8.583
675	Sewing Thread of Man Made Stapple Fibre	17.996	25.671	19.721	23.649	23.169
676	Sewing/Embriodary Needles	-	0.028	0.307	0.040	0.018
677	Shampoos	-	0.051	0.072	0.206	0.064
678	Ships,Boats & Floating Structures	27.358	0.233	0.063	1.613	0.033
679	Ships,Boats,Barges for Persons/Goods	0.005	-	0.032	0.004	3.943
680	Shoe Uppers(Leather/ Composition of Lthr)	2.814	5.077	11.455	8.290	10.431
681	Sign Boards/Advertisements etc.	-	0.383	3.104	6.482	6.989
682	Silk Yam	0.132	0.956	0.104	0.362	0.760
683	Sisal Ropes	0.187	0.854	0.774	0.771	1.173
684	Sizing of Yam for Weaving (for Looms)	-	-	-	19.596	34.459
685	Slag & Rock Wool & Similar Mineral Wool	1.952	1.529	2.431	2.026	1.965
686	Slide Fastners	0.584	1.391	1.223	1.432	3.165
687	Slitting of Plastic Rolls into Size	0.731	0.195	0.058	0.071	0.062
688	Smart Cards	-	-	-	-	-
689	Smoking Tobacco	-	-	0.926	11.276	0.505
690	Snapies	-	0.025	0.058	0.080	-
691	Soap Stocks	24.900	59.232	169.868	126.243	168.724
692	Socks	0.006	0.440	2.195	2.149	2.322
693	Soda Ash	304.692	324.731	290.809	282.827	433.424
694	Sodium Hydrosulphate	0.005	0.031	0.038	-	0.005
695	Sodium Hypochlorite	-	-	-	-	0.005
696	Sodium Silicate	23.186	29.359	33.073	26.802	26.129
697	Sodium Sulphide	4.334	1.141	1.142	2.660	1.294
698	Soups & Broths & Homogenised Food	-	-	-	-	-
699	Spares for All Type of Welding Machines	-	-	-	-	-
700	Sparking Plugs	0.255	0.231	0.164	0.064	0.071
701	Speaker Parts	0.459	0.497	0.669	0.850	0.901

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
702	Special Purpose Vehicles (Cranes etc)	-	-	0.015	-	-
703	Spectacle Frames	0.211	0.177	0.162	0.162	0.083
704	Spectacles, Sunglasses & Goggles	-	0.034	0.095	1.002	0.501
705	Spices	37.569	2.718	9.738	7.852	11.733
706	Spinning Machines Textile	0.200	1.620	0.696	13.937	13.348
707	Spirits	6.765	0.293	0.435	0.493	0.594
708	Sports Footwear/Canvas Shoes etc.	0.163	0.358	0.424	0.238	2.011
709	Sports Goods	1.845	1.125	11.002	22.323	19.707
710	Spring Mattresses	0.142	0.135	0.154	0.183	1.079
711	Springs & Leaves of Iron & Steel	0.002	0.008	0.052	0.119	0.403
712	Stainless Steel Utencils	0.703	1.348	1.588	1.257	2.968
713	Stamp Pads	-	-	-	0.047	0.141
714	Staple Pins	0.233	0.278	0.110	0.010	0.004
715	Stationery	6.657	31.025	90.418	93.014	90.497
716	Steel Fixtures	0.490	3.410	2.604	3.922	3.111
717	Steel Pipes	25.350	14.536	14.176	17.376	123.533
718	Steel Poles	-	0.011	0.005	0.021	3.986
719	Steel Safe	-	0.005	0.022	0.175	0.515
720	Steel Slabs	0.375	0.493	1.025	1.503	1.431
721	Steel Structures	13.948	6.304	8.987	22.391	13.234
722	Steel Wire Stranded	1.002	0.888	1.001	0.957	1.479
723	Steel Wires	17.210	9.205	15.301	18.563	20.590
724	Steel Wools	0.588	0.737	0.970	0.708	0.631
725	Steel Works	-	-	-	-	0.010
726	Stencils	-	-	-	-	-
727	Sticker Lables	0.808	1.069	1.012	2.973	22.682
728	Stone Articles	0.076	0.225	4.608	4.623	7.063
729	Stone Crusher	1.877	3.256	5.470	9.499	4.923
730	Stone Powder	8.784	10.595	10.327	11.226	11.226
731	Storage Batteries	113.083	141.299	173.124	173.060	166.422
732	Storage Tanks of Iron or Steel	10.656	10.621	8.810	6.999	17.358
733	Stoves for Gas/Other Fuels	0.044	0.051	0.036	0.025	0.017
734	Straw Board	10.333	18.900	18.630	20.340	16.447
735	Sugar ( Including Baggasse and Molasses )	901.550	5,266.023	7,529.598	5,199.166	8,265.206
736	Suitcases, Trunks, Brief Cases etc	4.627	5.025	1.942	3.691	2.435
737	Sulphate/Clay/Gypsum	0.647	2.239	1.038	0.350	3.910
738	Sulpher	0.031	3.205	2.247	2.265	5.446
739	Sulphuric Acid	20.554	21.328	22.706	12.306	8.975
740	Surfacing of Chip Boards	0.053	0.041	0.056	0.045	0.069
741	Surgical Gloves	0.219	0.384	0.641	1.218	0.941
742	Surgical Instruments & Appliances	3.300	3.691	14.097	56.060	57.925
743	Sweetened Supari	17.155	23.304	22.663	26.687	27.982

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
744	Sweetex	4.388	7.660	15.023	7.123	16.079
745	Sweets	11.135	12.374	27.591	37.069	53.279
746	Switch Gear	0.005	0.023	0.019	-	0.015
747	Switches,Relays,Fuses etc	4.531	5.282	6.343	7.162	9.835
748	Synthetic Filment Yarn	3.458	6.712	6.230	6.722	7.620
749	Synthetic organic Dyes	5.492	12.476	18.531	27.805	39.351
750	Syringes	-	-	0.185	0.044	-
751	Syrups & Squashes	112.818	127.599	152.814	129.248	172.022
752	Table,Kitchen Ware of Aluminium	6.983	7.750	6.104	4.419	6.902
753	Table,Kitchen Ware of Plastic	0.107	0.047	0.067	0.530	1.394
754	Tableware,Kitchen Ware of Wood	0.129	0.077	-	0.935	1.061
755	Tailoring Material	-	-	-	-	-
756	Tanned Leather of Goat/ Kid Skin	-	0.006	-	-	0.149
757	Tanned Leather of Sheep/ Lamb Skin	-	0.062	0.049	0.263	1.873
758	Tanning Subs.Based on Chromium Sulphate	4.812	5.742	0.748	-	-
759	Tape Recorders	5.745	7.577	11.563	11.781	15.662
760	Taps, Cocks, Valves & Pipe Appliances	-	-	0.113	2.528	4.692
761	Tea	51.228	194.538	435.911	330.002	529.422
762	Telephone Parts	124.070	135.026	96.598	72.092	60.052
763	Telephone Sets	3.038	9.782	9.281	35.712	36.693
764	Television Cameras	-	0.005	0.007	-	-
765	Television Parts,of Plastic	5.831	0.107	0.871	0.254	0.016
766	Television Sets	188.992	191.365	211.256	222.269	233.218
767	Temporary Commodity	-	-	-	-	-
768	Tent & Tarpauline	5.027	10.082	5.029	7.894	10.300
769	Terry Fabrics	12.352	18.615	29.879	157.110	171.186
770	Textile Fabrics Otherwise Impregnated	7.947	9.008	6.052	40.329	51.484
771	Textile Products	-	-	-	-	0.612
772	Textured Yarn	9.227	9.138	19.157	1.014	0.086
773	Thermo Pack	0.968	1.852	3.397	0.686	0.378
774	Thermopore Goods	-	0.060	0.468	0.472	0.278
775	Thermosole Goods	0.167	0.309	0.592	0.597	0.324
776	Thermostats	0.168	0.269	0.300	0.228	0.004
777	Thrashing Machines	-	-	-	-	-
778	Timber Wood	18.396	14.817	14.762	23.683	50.037
779	Time Switches	-	-	0.012	0.038	0.095
780	Tin & Its Articles	0.005	0.091	0.181	0.715	0.720
781	Tin Cuttings	0.670	2.424	1.778	4.642	4.007
782	Tin Plate of Iron or Steel	0.579	0.804	0.804	2.654	4.946

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
783	Tin Sheet Printing	0.670	0.679	1.279	1.224	0.558
784	Tins/Tin Containers	6.246	5.462	8.836	8.018	6.299
785	Tissue Papers	0.742	1.024	2.761	1.470	2.134
786	Tobacco Extracts & Essences	0.017	0.211	0.323	2.301	9.062
787	Toilet Soap	98.393	210.033	253.613	290.878	337.697
788	Tomato Ketchup	-	0.009	-	0.003	-
789	Tonga Parts	0.051	0.040	0.043	0.030	-
790	Tools & Implements	0.034	2.322	7.668	10.294	11.422
791	Tooth Picks	0.176	0.156	0.198	0.175	0.173
792	Tooth Powder	7.002	5.977	8.042	7.520	8.666
793	Toothpaste	7.677	10.164	13.958	11.149	11.445
794	Toothpaste/Toothpowder	0.724	1.784	6.634	5.247	22.894
795	Towels & Bathrobes	0.838	0.857	1.068	1.442	2.789
796	Toys (Stuffed)	0.139	0.362	0.718	0.877	1.207
797	Tracing Cloth	-	0.005	-	-	-
798	Tracing Paper	0.038	0.007	0.015	0.003	-
799	Track Suits, Ski Suits, Swimwear	-	-	0.006	0.003	0.005
800	Tractor Parts	0.851	1.829	3.422	5.463	5.288
801	Traffic Control Equipment	0.006	0.036	0.048	0.865	1.156
802	Trailors	-	0.096	0.672	0.003	0.005
803	Transformers(not Ballast/Liq.Dielectric)	-	-	2.474	5.236	4.865
804	Transister	-	-	-	-	0.131
805	Transmission Equipment	0.009	0.271	0.607	0.035	0.047
806	Turbines (Hydraulic)	-	-	-	-	-
807	Turpentine Oil	0.081	0.061	0.207	0.180	0.152
808	Tv Teletex Decoder	-	0.207	0.897	0.006	0.125
809	Typewriters (Electric & Non-Electric)	0.080	0.919	4.212	2.873	27.028
810	Tyre Inflators	-	-	-	-	0.001
811	Tyres & Tubes	106.726	163.541	234.091	204.164	180.686
812	Tyres & Tubes (Bicycles)	6.085	20.659	11.303	12.331	14.582
813	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	0.118	1.041	0.837	1.206
814	Tyres & Tubes (Motor/Racing Car S/Wagon)	1.095	2.976	4.402	3.863	2.104
815	Tyres Retreading	-	0.030	-	0.086	-
816	Umbrella	-	0.127	0.019	0.014	0.044
817	Un-Interruptable Power Supply	0.050	0.047	0.126	1.994	2.050
818	Unani Medicines	-	-	0.041	0.042	0.998
819	Underground Mining and Tunelling Eqpt.	-	-	0.006	0.011	0.120
820	Vaccum Cleaners	0.003	0.032	0.054	0.053	0.283
821	Vaccum Flasks	0.078	0.159	0.068	0.380	0.283

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
822	Varnishes & Lacquers, Distempers etc	12.512	12.766	20.928	20.155	36.191
823	Vegetable Oil	7.717	10.638	25.211	26.100	26.542
824	Vegetable Ghee	15.319	28.830	37.864	45.789	29.420
825	Vegetable Oils Other Than Edible Oil	1.407	2.664	3.556	3.308	4.762
826	Vehicles(Others)	-	0.005	1.552	0.988	8.247
827	Velvet	0.195	0.230	0.394	2.209	0.829
828	Veneer	0.412	0.323	0.331	0.596	0.540
829	Veterinary Medicines	-	0.892	-	0.014	0.805
830	Video Cameras/VCR/VCP	4.232	5.405	4.910	2.104	1.437
831	Video Games	-	0.061	-	0.443	-
832	Viscose Yarn	-	-	-	0.044	0.296
833	Vulcanised Rubber Thread and Cord	2.830	1.465	2.230	4.659	8.622
834	Wadding	2.188	3.758	4.623	3.856	4.485
835	Washing Machine Parts, of Plastic	0.684	1.084	1.909	2.674	1.672
836	Washing Machines	41.473	46.395	54.605	50.397	49.232
837	Waste & Scrap of Aluminium	0.035	0.146	0.073	0.211	0.242
838	Waste & Scrap of Copper	-	-	0.010	-	0.005
839	Waste & Scrap of Plastic	0.019	0.552	0.352	0.408	0.400
840	Waste of Plastic	-	-	-	-	-
841	Watch Case	-	-	-	0.004	0.004
842	Watches and Clocks	0.010	0.374	1.293	6.233	13.861
843	Water Coolers (Plastic)	0.009	-	-	-	0.002
844	Water Filters	0.092	0.014	0.098	0.256	0.395
845	Water Meters, Electric or Gas Meters	10.379	15.244	27.765	21.700	26.874
846	Water Proof Canvas Flocking Cloth	0.024	0.048	0.063	0.392	3.153
847	Water Proofing Compounds	1.379	0.877	0.520	0.499	0.858
848	Water Pumps	23.521	33.229	35.299	37.140	27.080
849	Water Treatment Plant	-	-	-	-	0.005
850	Wax	1.494	2.551	3.332	2.137	2.761
851	Wax Papers, Gummed Tape, Filter Paper	0.352	0.451	0.287	0.356	0.300
852	Weaving Machines (Power Looms)	2.712	0.798	3.827	11.314	8.587
853	Welding Fluxes/Electrodes	70.530	106.092	131.255	129.489	143.894
854	Wheat Straw	-	-	0.011	0.034	0.045
855	Wheat/Meslin Flour	0.192	0.001	0.039	0.064	0.003
856	Wire Netting Looms	2.214	2.521	0.926	0.389	0.538
857	Wireless Receiving Sets	-	1.368	8.045	6.348	15.822
858	Wires & Cables	117.410	176.386	277.808	222.209	223.802
859	Wood Free Writing Paper	155.279	146.228	135.813	143.551	92.424

**All Pakistan**

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
860	Wood In The Rough	-	0.015	2.057	1.536	0.841
861	Wood Log	0.006	0.112	0.264	1.659	2.787
862	Wood Penal	0.061	0.629	1.756	1.149	1.607
863	Wool Raw	-	-	-	0.481	1.106
864	Woolen Yarn	21.585	25.326	34.666	28.799	26.198
865	Worn Clothing and Other Worn Articles	-	-	-	-	-
866	Woven Fabrics of Silk or of Silk Waste	-	-	-	-	-
867	Woven Fabrics of Synthetic Filament Yarn	-	0.322	0.867	3.615	4.234
868	Woven Fabrics of Synthetic Staple Fibre	0.007	0.003	0.028	0.005	0.054
869	Woven Fabrics of Wool/Fine Animal Hair	19.397	29.512	38.756	68.644	70.941
870	Wrappers	-	-	-	-	0.458
871	X-Ray Films	-	0.015	0.124	0.014	0.220
872	X-Ray Machines	-	0.012	1.339	1.829	0.595
873	Yeast	0.019	2.244	5.644	0.431	0.020
874	Yogurt(Raita)	-	-	-	1.179	2.260
875	Zari	0.956	1.144	1.241	0.532	0.473
876	Zinc Articles(Other)	-	-	-	-	-
877	Zinc Oxide	0.946	0.876	0.259	0.961	0.459
878	Zinc Sulphate	-	-	-	-	-
879	_Commercial Importers	299.045	1,067.803	1,714.656	2,119.553	2,835.764
880	_Miscellaneous Collections	1,977.610	4,328.069	2,273.296	2,497.464	2,809.632
<b>Grand_Total</b>		<b>37,794.900</b>	<b>49,468.600</b>	<b>72,224.420</b>	<b>94,836.900</b>	<b>109,573.071</b>
Refund Amount		13,557.300	20,373.200	22,774.950	29,826.326	35,791.271
<b>Net Receipt</b>		<b>24,237.600</b>	<b>29,095.400</b>	<b>49,449.470</b>	<b>65,010.574</b>	<b>73,781.800</b>

**TABLE-33.1**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Abrasive Powder	2.970	15.341	12.067	11.422	12.532
2	Absorbent Cotton	-	0.056	0.124	0.245	0.305
3	Account Books & Registers	0.109	0.105	0.463	0.404	0.708
4	Acid Oil	13.969	6.785	4.547	2.474	2.809
5	Acid(Others)	1.942	151.240	148.613	180.957	863.644
6	Activated Carbon	-	-	0.257	0.473	4.955
7	Adhesive/Adhesive Tapes	2.491	7.486	9.635	7.019	8.301
8	Adhesive Tape Of Rubberised Textile	-	1.278	1.515	1.260	1.344
9	Aerated Waters/Beverages	-	-	-	0.052	0.090
10	Aerials & Antenas	-	-	-	-	-
11	Agarbatti	0.018	0.026	0.016	-	-
12	Agricultural Sprayers	-	0.128	0.612	0.454	0.909
13	Agricultural Tractor Engines	-	-	-	-	-
14	Agricultural Tractors	-	-	-	-	0.079
15	Air Compressor Fan Etc	0.409	2.484	9.792	11.753	10.422
16	Air Conditioner Parts,Of Plastic	0.080	2.099	3.628	3.176	6.340
17	Air Conditioners	14.067	22.493	22.397	17.398	27.040
18	Air Filter	-	-	0.018	-	-
19	Alcohol	-	-	0.226	0.109	2.990
20	Aluminium Containers,Drums, Cans,Boxes	0.003	-	-	-	-
21	Aluminium Doors & Windows	0.576	0.291	0.151	0.031	0.021
22	Aluminium Foil	0.005	0.099	0.063	0.199	0.472
23	Aluminium Goods	2.911	2.256	5.261	3.303	2.805
24	Aluminium Plates, Sheets & Strips	0.387	0.920	3.149	3.761	3.447
25	Aluminium Rods	-	0.003	0.024	0.028	0.008
26	Aluminium Tubes And Pipes	-	-	0.085	0.037	0.154
27	Ammonium Chloride	-	-	-	-	-
28	Anodized Products	2.695	2.096	2.281	3.074	3.752
29	Arms & Ammunition	0.278	2.079	0.854	0.268	0.165
30	Articles Of Silver	0.031	-	-	-	-
31	Artificial Leather & Rexine	2.375	2.763	3.065	5.830	5.157
32	Artificial Marble Slab	-	0.040	0.019	0.026	0.036
33	Artists' Colour Material	-	0.036	0.006	0.031	0.176
34	Asphalt	34.698	80.585	19.354	23.980	21.456
35	Assembling Of Boiler	0.049	0.123	0.309	0.522	0.919

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
36	Assembling Of Motor Vehicles (Carriers)	57.907	13.870	16.229	2.679	13.611
37	Assembling Of Motor Vehicles (Passenger)	16.908	22.256	0.498	2.203	1.812
38	Auto Parts	163.858	217.145	223.504	399.689	353.579
39	Autocycles Including Rickshaw	2.304	5.578	2.412	4.282	9.419
40	Bags (Packing, Goods, Of Woven Textile)	-	0.195	0.660	0.294	0.447
41	Ball & Roller Bearing Complete	-	0.319	1.218	0.518	1.417
42	Ball Point Pens	0.105	0.485	2.206	2.427	2.965
43	Balls & Footballs	-	-	-	-	-
44	Barbed Wire	-	0.035	0.269	0.164	0.110
45	Battery Carbon	-	0.504	1.288	0.483	0.363
46	Battery Separators	-	0.031	0.221	0.098	0.301
47	Bed Spreads	0.245	0.507	0.493	0.005	0.426
48	Bed, Table, Kitchen, Toilet Linen	0.129	0.842	0.925	0.428	0.205
49	Betel Leave	-	0.205	0.044	0.075	0.285
50	Bicycle Chains	-	0.005	-	0.008	0.129
51	Bicycle Parts	-	-	-	0.023	0.012
52	Bicycles & Other Cycles Not Motorised	1.097	1.494	1.220	0.869	0.705
53	Biscuits	48.877	37.639	52.099	51.169	63.625
54	Bitumen Natural	-	0.039	1.753	0.398	0.608
55	Bitumens/Cokes (Petroleum)	-	-	-	-	-
56	Blades For Saws Of All Kind	-	-	-	-	-
57	Blades(Safety)	10.848	24.148	33.964	43.868	49.196
58	Blanket Woollen	-	0.015	0.026	-	-
59	Bleaching Powder	-	-	-	0.014	0.218
60	Bobbins Of Iron & Steel	-	0.044	0.043	0.032	0.033
61	Bobbins Of Wood	-	-	0.038	0.226	0.026
62	Bolts & Nuts Of Nickel	-	-	-	0.173	0.255
63	Boxes, Wood	-	-	-	-	-
64	Brake Fluids	7.049	13.934	0.323	0.258	0.211
65	Brass Water Sanitary Fittings	0.552	0.586	0.533	0.333	0.644
66	Brass Wires	-	-	-	-	-
67	Bricks, Blocks, Tiles Of Refractory Nature	1.964	7.245	9.691	7.366	7.155
68	Brushwares	11.354	18.792	25.643	22.666	15.701
69	Buckles	-	-	-	-	0.031
70	Buckrams	0.333	0.497	0.605	1.663	1.576
71	Building Bricks Of Ceramics	-	0.272	0.109	0.140	0.206
72	Building Components	0.347	0.421	0.415	0.006	0.261
73	Buildings(Pre-Fabricated)	-	-	-	-	-
74	Bus, Tractor, Truck Bodies	0.009	-	-	-	-
75	Buttons	1.094	0.462	1.067	2.103	2.386

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
76	Calander Of Paper & Paperboard	0.705	1.270	2.174	1.431	3.100
77	Calcium Carbide	-	3.547	8.078	2.737	0.505
78	Carbon Black	5.393	3.248	5.949	6.010	4.771
79	Carbon Dioxide Gas(CO <sub>2</sub> )	-	0.055	0.166	0.207	0.156
80	Carbon Paper	1.136	1.757	2.751	2.058	2.151
81	Carpet Underlay	-	-	0.075	0.093	0.186
82	Carpets Synthetic (Machine Made)	0.004	0.132	0.076	-	-
83	Carpets Tufted (Hand Knitted)	1.236	2.330	2.101	4.298	3.779
84	Carpets Woollen (Machine Made)	-	-	-	1.345	1.964
85	Carton Graphics	-	-	-	0.037	-
86	Carton Machine	-	-	-	0.194	0.329
87	Cassettes Recorded (Audio/Video)	0.202	0.132	0.101	0.216	1.425
88	Cassettes Unrecorded (Audio)	2.216	5.303	5.897	3.427	4.004
89	Cassettes Unrecorded (Video)	-	0.353	0.862	0.265	0.021
90	Cast Iron Elbows, Tank Covers & Fittings	-	-	-	0.089	0.205
91	Casting Machine/Metal Foundry	0.756	0.644	0.647	0.385	0.164
92	Caustic Soda	-	-	0.019	0.037	-
93	Cement	1.435	1.751	0.802	43.466	59.106
94	Cement Construction Blocks	0.432	7.778	1.317	-	-
95	Centrifugal Pumps	-	0.254	1.032	2.354	1.344
96	Ceramic Tiles	42.508	67.382	75.491	82.549	81.556
97	Cereal Products	-	0.707	3.947	9.080	3.105
98	Cheese	-	0.480	0.744	0.222	0.132
99	Chemicals Inorganic/Industrial Gases	6.352	14.369	22.648	48.191	78.836
100	Chemicals Organic	114.642	139.657	164.767	178.949	251.314
101	Chip Board	11.374	14.637	12.143	7.585	7.684
102	Cigarettes	261.610	345.778	1,670.759	1,758.476	1,719.225
103	Cinematographic Films	-	-	0.001	0.003	-
104	Clock Movements, Complete & Assembled	-	-	-	0.125	0.031
105	Clocks With Watch Movements	0.131	0.039	-	-	-
106	Cloth Articles Accessories Of Leather	27.150	30.225	31.279	48.907	30.208
107	Coal Tar	-	-	-	-	-
108	Coat Hangers Iron Or Steel	0.821	0.791	0.141	-	-
109	Coat Hangers Plastic	-	-	-	0.792	2.446
110	Colouring Material(Other)	-	-	-	-	0.027
111	Computer Casing	0.020	0.262	0.438	0.084	0.079
112	Computer Parts	0.018	0.363	1.818	4.553	6.774
113	Computer Software	-	-	-	-	0.110
114	Computer Stationery	3.857	2.405	5.169	3.399	6.506

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
115	Concrete Components	-	0.036	0.017	0.080	0.088
116	Confectionery & Bakery Products	6.151	5.143	5.426	5.689	6.687
117	Convertor Paper Cheese	0.228	0.334	0.429	0.718	0.539
118	Conveyor Belts Of Vulcanised Rubber	-	-	-	1.066	1.141
119	Conveyors(Other)	0.104	0.075	0.252	0.043	0.021
120	Cooking Range (Gas)	0.101	0.136	0.326	0.336	-
121	Corn Oil	0.008	0.042	0.520	0.362	1.236
122	Corrogated & Solid Boards	0.226	0.577	0.527	1.001	1.696
123	Corrugated Packages, Cartons, Boxes Etc	1.898	1.770	3.382	7.509	9.814
124	Cotton Carded Or Combed	0.703	-	0.001	0.039	0.041
125	Cotton Dyeing	1.599	8.365	8.394	3.476	0.544
126	Cotton Fabrics	3.655	7.310	5.864	18.904	19.602
127	Cotton Linters	-	0.025	0.003	-	0.546
128	Cotton Not Carded Or Combed (Ginned)	0.075	0.901	0.298	5.257	0.233
129	Cotton Seed Oil	-	-	-	-	-
130	Cotton Sewing Thread	2.536	3.028	2.562	4.397	5.749
131	Cotton Yam	482.982	586.357	687.106	770.522	668.214
132	Creams & Polishes For Footwear	-	0.017	-	-	-
133	Crockery (Ceramic)	-	0.004	0.282	0.084	0.426
134	Crough Coal	-	-	-	-	4.536
135	Curtains	-	0.004	-	-	-
136	Cutlery	0.035	0.053	0.064	0.131	0.084
137	Dairy Produce, Eggs, Natural Honey Etc	-	-	0.967	0.881	0.297
138	Deep Freezers	23.297	34.112	60.115	44.794	43.948
139	Denim Fabrics	12.606	3.614	10.616	16.253	0.014
140	Detergents	3.270	15.605	41.615	32.842	44.154
141	Diaries	0.547	0.483	0.658	0.614	0.597
142	Diesel/Semi Diesel Engines	0.003	1.111	1.212	1.571	0.474
143	Digital Switching System	0.379	0.855	1.334	2.537	1.825
144	Dish Antena	0.090	0.086	0.059	0.022	0.228
145	Distilled Water/Distillery Products	-	0.007	0.004	-	-
146	Drain Opener	0.005	0.035	0.025	0.038	0.041
147	Dyeing Extracts	0.314	0.300	0.215	0.040	-
148	Dyeing Of Hoisery Cloth	0.902	0.706	0.659	5.017	8.898
149	Dyes & Colours	1.079	2.240	2.220	3.391	2.320
150	Elec Generating Sets & Rotary Converters	-	2.062	3.168	10.004	14.608
151	Electric Accumulators & Parts Thereof	-	0.423	0.169	0.369	0.024
152	Electric Bulbs & Tubes	0.160	0.875	16.831	25.476	21.568

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
153	Electric Coffee & Tea Kettles	0.005	0.002	0.013	0.015	0.121
154	Electric Control Equipment	-	-	-	0.022	0.221
155	Electric Cooking Range/ Ovens & Grills	-	-	-	-	-
156	Electric Hair Dryers	-	2.073	0.076	-	-
157	Electric Iron	-	-	0.005	0.072	0.042
158	Electric Lighting & Signalling Eqpt	-	1.811	2.581	0.894	1.319
159	Electric Microwave Ovens	-	-	0.129	0.198	0.110
160	Electric Motors	0.129	0.161	0.222	0.344	0.124
161	Electric Water Coolers	0.155	0.318	0.251	0.484	0.441
162	Electric Welding Wires,Rods, Electrodes	10.518	6.278	9.050	5.908	7.065
163	Electrical Board	-	-	-	-	-
164	Electrical Energy	-	0.853	263.472	167.234	68.221
165	Electrical Goods & Parts(Nos)	6.092	17.298	24.132	31.069	59.104
166	Electrical Insulators Of Any Material	-	0.283	0.013	0.006	0.047
167	Electro Plating	0.734	0.899	0.851	1.159	1.555
168	Electro-Mechanical Hand Tools	-	-	0.084	1.185	0.741
169	Embroidery	0.444	0.694	1.096	3.800	4.392
170	Enamelled Copper Wire	-	0.005	0.111	0.447	0.499
171	Essences/Essential Oils	3.702	5.465	6.529	7.896	8.693
172	Fabric Boards	-	-	-	4.714	7.482
173	Fabrications	3.067	7.212	7.807	5.575	11.686
174	Farlac	-	1.530	5.865	10.006	9.432
175	Felt,Whether Or Not Impregnated	-	-	-	-	-
176	Fertilizers/Urea	-	0.396	0.444	1.411	165.984
177	Fibre Glass	-	-	-	0.169	0.423
178	Fire Fighting Instruments	-	0.022	0.689	0.631	1.179
179	Flush Doors	0.728	1.019	1.197	1.305	1.021
180	Foam & Foam Products	0.735	2.518	3.021	2.693	2.222
181	Food Colours	-	-	-	-	0.927
182	Food Products	7.938	16.436	90.299	184.077	162.692
183	Footwear	7.474	7.713	8.694	14.389	9.249
184	Formaldehyde & Paraformaldehyde	3.095	10.567	10.327	8.619	11.815
185	Formica	1.758	2.710	3.857	1.787	1.266
186	Fruit Or Vegetable Juices	-	2.911	1.318	0.346	6.416
187	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	0.155	0.143	0.053	-
188	Fruits & Vegetables Preserved	-	-	0.136	0.002	0.030
189	Fuel Filters	-	-	-	0.356	0.282
190	Furniture(Plastic)	-	-	-	0.005	-
191	Furniture(Steel)	-	0.204	1.231	0.852	0.860

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
192	Furniture(Wooden)	13.858	1.385	2.285	3.813	3.561
193	G.I.Pipes	62.399	89.971	101.957	106.531	115.748
194	G.I.Wires	-	-	-	-	-
195	Gas Appliances(Other)	5.779	6.329	5.947	12.030	20.862
196	Gases & Acids	-	0.233	30.952	35.337	93.393
197	Gasoline Dispensing Pumps	-	0.055	1.761	1.875	4.831
198	Gem Clip Pins	-	0.005	-	-	-
199	Gents Underpants & Briefs Of Cotton	0.114	0.158	0.085	0.021	0.011
200	Gents Vests Etc Not Of Cotton/Mm Fibres	-	-	-	-	-
201	Gents Vests Etc Of Cotton	-	0.016	0.022	0.016	-
202	Geysers (Electric)	-	-	-	-	-
203	Glass & Glasswares Etc	9.446	5.713	17.110	8.568	8.789
204	Glass Bottles	0.254	0.638	2.798	1.477	2.804
205	Glass Fibres & Articles	-	-	0.001	-	-
206	Glass Inners Of Vaccum Flasks	-	-	0.032	-	0.044
207	Glass Sheet(Not Worked)	5.918	0.037	0.148	0.368	0.346
208	Glass Sheet(Polished)	0.054	0.081	0.121	0.044	0.135
209	Glassware For Kitchen,Office, Toilet Etc	-	-	0.020	0.098	0.065
210	Gloves,Mittens & Mitts Knitted	0.122	0.039	0.001	0.014	0.197
211	Glue & Synthetic Resines All Sorts	48.761	50.688	64.571	70.501	81.679
212	Glycerine	-	-	-	-	-
213	Gold	-	0.015	-	-	0.025
214	Granite	-	-	-	-	-
215	Greeting/Post Cards	-	-	-	-	-
216	Grills/Netting/Fencing/ Wire Gauzes	0.027	0.035	0.041	-	-
217	Grinding Wheels Pedal Or Hand Operated	-	-	10.408	20.187	20.919
218	Grinding Wheels Without Framework	-	0.003	-	-	-
219	Guar Gums	6.949	12.121	11.271	2.181	2.295
220	Gypsum Powder	-	-	0.117	0.070	0.123
221	Handicrafts	-	-	0.001	-	-
222	Hard Boards	11.645	14.595	13.061	7.904	7.629
223	Hard Cokes	-	-	-	-	-
224	Hard Wastes	-	-	-	-	0.154
225	Harness Wire	-	0.062	0.048	0.033	0.022
226	Heat Exchanger	-	0.788	0.482	0.684	0.059
227	Hena Mehandi	-	-	0.018	0.013	-
228	Hydrogen Gas	0.600	5.260	5.325	7.540	6.636
229	Ice Cream	16.346	22.894	23.436	540.256	1,147.569
230	Imitation Jewelery	-	-	-	-	0.156

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
231	Importer/Whole Saler	52.873	290.269	571.045	599.183	864.033
232	Insecticides	-	1.800	5.527	11.880	239.124
233	Interchangeable Tools For Hand Tools	-	0.359	1.237	3.545	1.421
234	Iron & Steel Products	4.291	19.548	30.354	40.566	26.903
235	Iron Or Steel Billets	1.177	1.204	0.260	0.694	0.456
236	Iron Or Steel Ingots	-	-	-	0.030	0.117
237	Jams & Jellies	-	0.005	-	-	0.035
238	Jute Products	15.567	0.497	0.923	-	-
239	Knitted Garments / Hosiery	17.969	27.630	34.543	43.482	49.479
240	Knitting Yam	2.505	1.110	1.720	3.247	1.728
241	Labels,Badges Of Textile	-	0.570	1.090	0.649	0.174
242	Laces & Braids	0.329	0.108	0.680	2.661	3.846
243	Laminated Board	-	0.463	0.379	-	0.509
244	Laminated Wood	-	-	-	-	-
245	Lamps & Light Fittings	0.012	-	-	-	-
246	Laundry Soap	19.267	25.598	29.342	26.639	20.353
247	Lead Oxide	-	2.623	5.835	5.573	2.748
248	Leather Tanned Of Other Animals	7.502	9.527	8.959	24.927	29.182
249	Lift Components	-	0.411	0.589	0.670	0.767
250	Lime	-	0.042	3.550	2.979	2.014
251	Liqueurs	-	2.530	2.208	1.063	0.043
252	Live Poultry	-	-	-	0.003	0.017
253	Locks Of Base Metal	-	-	-	-	-
254	Lpg Cylinders	0.224	0.593	13.063	19.851	15.840
255	Lubricating Preparations/ Anti Rust Oil	0.074	1.563	0.875	2.277	1.811
256	M.M.Yarn Hard Waste	34.923	50.165	35.357	40.770	38.825
257	M.S.Bars & Rods	-	-	-	0.254	0.103
258	M.S.Pipes	0.008	0.006	0.013	0.016	0.057
259	M.S.Products (Mild Steel Rerolled)	1,111.418	1,022.094	999.924	1,175.964	705.792
260	Mach.For Sugar Manuf.Other Than Crusher	-	-	-	-	-
261	Machine Parts,Not Elsewhere Specified	0.139	0.455	0.585	5.351	3.361
262	Machinery For Bleaching, Washing, Drying	0.378	1.073	1.502	2.589	3.869
263	Machinery Parts (Mechanical)	1.510	7.433	20.725	42.854	72.599
264	Maize Products	-	-	-	-	-
265	Maize Starches	-	0.197	0.481	0.093	0.010
266	Man Made Fibres & Yarn	43.283	59.587	41.874	41.111	39.120
267	Marble Tiles	1.570	1.769	1.858	0.788	1.717
268	Match Boxes	-	0.341	3.313	1.698	2.869
269	Mathematical Instruments	0.003	0.040	0.067	0.069	0.047

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
270	Mats & Rugs	0.013	0.032	0.011	0.063	-
271	Meat Of Sheep, Goat Fresh, Chilled, Frozen	-	-	-	-	-
272	Metal Button	-	-	-	-	-
273	Metal Containers	8.226	13.206	6.268	7.385	2.771
274	Metal Containers For Carriages	0.026	0.196	-	-	0.212
275	Metal Products Sheets	0.221	0.158	0.147	0.185	0.098
276	Metallised Products	0.083	-	0.001	-	-
277	Metallised Yam	-	-	0.062	0.002	0.002
278	Mineral Water	7.492	9.604	10.926	11.911	8.982
279	Motor Cars	524.365	335.860	117.013	453.541	988.510
280	Motor Cars Seats	-	-	-	-	-
281	Motor Cycles	0.543	0.886	0.637	0.785	0.120
282	Moulds	0.277	0.430	0.995	0.373	1.232
283	Music Instruments	-	-	-	-	0.007
284	Natural Gas	31.806	39.496	3,998.240	5,476.208	6,396.266
285	Natural Polymers	-	0.003	-	-	-
286	News Print	-	-	-	0.001	-
287	Nylon Chips/Polyester Chips	-	86.826	69.349	13.180	90.692
288	Oil Cookers & Pressure Stoves	-	-	-	-	-
289	Oil Dirts	0.424	0.015	0.007	-	0.015
290	Oil Filters	-	-	-	-	0.032
291	Optical Lenses (Mounted)	0.061	0.239	0.487	0.688	0.599
292	Optical Lenses (Unmounted)	-	0.025	0.248	0.616	2.076
293	Other Engines & Motors	-	-	-	-	-
294	Other Rare Gases	-	-	-	-	0.611
295	Other Salts Of Inorganic Acids	0.092	0.775	0.818	0.540	0.010
296	Other Toys, Reduced Size/Recreation Model	0.011	0.007	0.067	0.144	0.176
297	Pads & Puffs (Cosmetic Use)	-	-	-	-	-
298	Paint & Varnishes	34.841	35.850	29.890	24.251	8.128
299	Paint Removers	-	-	-	-	0.003
300	Palm Oil	0.013	0.097	0.173	0.132	0.082
301	Paper & Paperboard	25.591	28.979	57.444	60.763	58.572
302	Paper & Paperboard (Hand-Made)	-	0.107	0.347	0.398	0.603
303	Paper & Paperboard Coated/ Impregnated	-	0.142	0.046	1.207	0.362
304	Paper & Paperboard Converters	6.741	9.169	9.345	15.251	14.745
305	Paper Cones, Bobbins Etc	2.856	0.619	1.448	4.268	5.437
306	Paper Products	0.114	0.835	2.705	2.096	5.515
307	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	0.005	0.021
308	Paper Roll/Sheet	-	0.004	0.164	0.332	0.145
309	Paper Sacks	-	0.006	0.055	-	0.189

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
310	Parts Of Balloons, Gliders, Aircrafts Etc	-	-	2.825	2.652	1.080
311	Parts(Elec. Transformer, Static Converter)	-	0.047	0.519	0.040	0.133
312	Perfumery & Cosmetics	22.322	60.319	70.964	66.820	173.431
313	Pet Grease	16.209	19.987	20.773	17.476	21.874
314	Pharmaceutical Products	10.698	11.225	22.871	32.810	217.607
315	Photocopying Apparatus	1.364	11.606	13.121	9.195	17.104
316	Photographic Cameras	-	-	-	-	-
317	Photographic Films In Rolls Etc	0.009	0.481	0.917	0.411	1.791
318	Photographic Plates Or Films Developed	3.802	10.414	13.218	18.141	19.093
319	Pickle In Oil	-	-	-	-	-
320	Pickle In Vinegar	-	-	-	-	-
321	Pig Iron	0.007	0.062	0.277	0.226	0.215
322	Pipe & Tube Fittings Of Iron Or Steel	0.009	0.054	0.022	0.138	0.227
323	Plaster Of Paris	-	-	0.010	-	-
324	Plastic Carbon Film	-	-	-	-	0.028
325	Plastic Crockery	1.981	1.598	1.291	1.857	2.718
326	Plastic Mats	0.013	0.002	0.028	0.222	0.623
327	Plastic Metal Film	0.713	1.211	1.434	3.561	2.032
328	Plastic Printing	-	0.892	0.788	0.527	0.556
329	Plastic Products(Others)	32.550	49.161	66.464	59.079	60.378
330	Plastic Re-Cycling	-	0.688	2.020	0.053	0.135
331	Plastic Sheets & Other Articles	0.248	2.301	2.597	3.756	2.441
332	Plastic Tabular Film	0.123	0.169	0.260	0.195	0.106
333	Plastic/Rubber Moulding	-	-	-	0.227	0.338
334	Plywood	8.373	16.133	15.817	10.993	11.134
335	Pol Products (Including Petroleum, Lubricating Oils)	1,048.985	1,387.538	3,555.801	4,964.281	3,339.517
336	Poly Vinyl Acetates	-	-	-	-	-
337	Polycarboxylic Acids	-	-	-	-	-
338	Polyester Filament Yarn	8.153	13.446	5.359	6.847	3.700
339	Polyester Staple Fibre	-	13.881	9.149	1.790	0.003
340	Polyethylene (Sp.Gravity Less Than 0.94)	0.005	0.280	0.088	1.245	3.450
341	Polyethylene Bags	3.850	3.553	2.750	2.473	1.566
342	Polypropylene Bags	1.084	1.829	1.037	1.158	0.960
343	Polystyrene	3.423	6.582	2.244	1.628	30.713
344	Polyvinyl Chloride	-	-	0.090	0.337	0.122
345	Potato Chips	-	-	-	0.043	0.040
346	Potatoes Fresh Or Chilled	-	-	-	0.001	-
347	Poultry Feed	2.085	1.044	-	1.876	4.798
348	Powder Coating (Plastic)	0.115	0.157	0.186	0.221	0.166

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
349	Power Looms(Grey/ Ticken Cloth)	10.344	12.803	8.245	23.635	20.404
350	Power Transformers	-	-	4.542	3.103	0.711
351	Precious Stones	-	-	-	-	-
352	Prepared Additives For Mineral Oils	10.545	-	-	-	-
353	Primary Cells & Batteries	10.422	11.898	12.623	8.972	6.623
354	Printing Industries/Press	30.806	28.733	40.456	60.105	68.223
355	Printing Inks	40.299	69.063	69.495	68.027	109.350
356	Processed Cotton Cloth	-	-	-	0.011	-
357	Processed Fabrics	114.226	118.215	77.082	54.279	49.358
358	Pvc Bottles	0.418	0.591	0.792	0.858	0.422
359	Pvc Pipes	0.650	0.830	0.995	0.804	0.713
360	Quilt	-	-	-	0.041	0.272
361	Radio Sets	-	0.017	0.170	0.105	0.076
362	Raw Jute	-	-	-	-	-
363	Rcc Pipes	3.392	4.247	0.389	0.116	0.122
364	Ready Made Garments	10.341	21.626	14.216	34.142	44.828
365	Refrigerators	0.376	2.385	2.153	15.040	5.534
366	Resin Material(Other)	-	-	0.026	37.508	180.621
367	Ribbons For Typewriters	0.042	0.153	0.068	0.014	0.140
368	Rice	0.117	1.750	2.311	18.857	1.793
369	Rickshaw Bodies	-	0.003	0.012	-	-
370	Rubber Apparel	-	-	0.080	0.058	0.011
371	Rubber Goods	5.380	9.415	9.677	11.357	11.604
372	Rubber Thread/Cord Tex.Covered (Elastic)	-	-	-	0.171	0.305
373	Sacks & Bags Of Cotton	-	-	-	0.003	-
374	Sanitary Fittings	-	-	0.056	1.648	1.522
375	Sanitary Napkins	-	0.133	0.198	0.191	0.213
376	Sanitary Ware Of Iron Or Steel	-	0.269	0.595	1.142	0.736
377	Sanitary Ware Of Plastic	-	0.002	-	0.003	0.020
378	Sanitary Wares Of Ceramic	0.462	0.455	0.224	0.071	0.224
379	Scales	-	0.024	0.035	0.093	0.238
380	Scraps Of Iron Or Steel (Ship Breaking)	0.146	3.311	4.531	11.046	1.530
381	Screw Jacks/Pully Tackle & Hoists	-	0.002	0.027	-	-
382	Screws,Bolts & Nuts Of Iron Or Steel	0.307	0.960	1.819	0.628	0.643
383	Second Hand Garments	-	-	-	-	-
384	Services (Including Telephone/Fax Etc)	-	-	61.367	1,226.483	1,984.364
385	Services On Board	0.005	-	54.662	169.413	114.784
386	Sewing Machines	-	0.330	0.679	3.866	6.231
387	Sewing Thread Of Man Made Staple Fibre	0.133	0.342	0.323	0.772	2.463

Karachi (East)		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
388	Ships,Boats & Floating Structures	27.149	-	0.001	1.613	0.033
389	Ships,Boats,Barges For Persons/Goods	0.005	-	0.032	0.004	3.943
390	Shoe Uppers(Leather/Composition Of Lthr)	0.186	0.192	0.532	0.614	0.206
391	Silk Yam	-	-	-	0.011	0.043
392	Sisal Ropes	0.187	0.783	0.724	0.401	0.099
393	Slag & Rock Wool & Similar Mineral Wool	1.236	1.309	1.111	0.600	0.448
394	Slide Fastners	0.495	1.202	0.897	0.915	2.377
395	Snapies	-	-	-	-	-
396	Soap Stocks	0.027	0.058	0.221	0.237	0.659
397	Socks	0.005	-	-	0.244	0.337
398	Soda Ash	87.102	52.859	1.987	-	-
399	Sodium Hydrosulphate	0.005	0.031	0.038	-	0.005
400	Sodium Silicate	1.133	1.303	0.947	0.930	0.174
401	Soups & Broths & Homogenised Food	-	-	-	-	-
402	Speaker Parts	0.086	-	0.100	0.140	0.327
403	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
404	Spectacles,Sunglasses & Goggles	-	-	-	-	0.009
405	Spices	0.890	2.136	6.763	4.443	8.560
406	Spinning Machines Textile	-	0.328	0.271	0.520	1.221
407	Spirits	-	0.175	0.220	0.134	0.142
408	Spring Mattresses	0.102	0.133	0.152	0.174	0.193
409	Stationery	0.011	2.176	5.761	7.115	5.594
410	Steel Fixtures	0.478	3.364	2.421	3.708	0.665
411	Steel Pipes	0.314	0.819	0.636	0.574	0.819
412	Steel Poles	-	-	-	-	-
413	Steel Structures	-	0.307	0.253	0.376	0.004
414	Steel Wire Stranded	0.611	0.716	0.584	0.478	0.819
415	Steel Wires	2.338	3.302	7.766	8.492	7.604
416	Steel Wools	0.068	0.010	0.038	-	-
417	Sticker Lables	0.118	0.202	0.163	0.521	0.564
418	Stone Articles	-	0.076	2.612	2.716	5.335
419	Stone Powder	0.269	0.140	-	-	-
420	Storage Batteries	-	0.773	0.936	0.647	1.084
421	Storage Tanks Of Iron Or Steel	0.075	0.794	0.117	-	0.881
422	Stoves For Gas/Other Fuels	0.044	0.051	0.036	0.025	0.017
423	Sugar (Including Baggasse And Molasses)	-	2.154	0.180	0.003	0.087
424	Suitcases,Trunks,Brief Cases Etc	-	0.187	0.187	1.830	0.563
425	Sulphate/Clay/Gypsum	-	-	-	-	-

## Karachi (East)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
426	Sulphuric Acid	-	0.520	1.539	1.796	0.009
427	Surfacing Of Chip Boards	0.053	0.041	0.056	0.045	0.069
428	Surgical Gloves	-	0.116	0.287	0.500	0.680
429	Surgical Instruments & Appliances	0.069	0.710	6.358	11.391	15.717
430	Sweetened Supari	4.715	5.870	6.244	8.490	10.637
431	Sweetex	-	-	-	-	3.256
432	Sweets	10.967	10.335	25.043	34.396	45.840
433	Switches,Relays,Fuses Etc	3.984	4.368	4.377	4.188	8.196
434	Synthetic Filment Yarn	3.205	6.071	5.880	5.475	5.728
435	Synthetic Organic Dyes	4.554	8.136	12.207	14.788	2.726
436	Syrups & Squashes	0.066	0.058	0.104	0.003	1.824
437	Table,Kitchen Ware Of Aluminium	-	-	-	-	-
438	Table,Kitchen Ware Of Plastic	-	-	0.019	0.021	0.121
439	Tableware,Kitchen Ware Of Wood	-	-	-	-	-
440	Tape Recorders	-	-	-	-	-
441	Tea	41.376	104.385	158.505	114.849	212.375
442	Telephone Parts	0.183	2.158	0.969	0.743	0.089
443	Telephone Sets	0.179	0.270	2.144	4.104	8.674
444	Television Parts,Of Plastic	5.831	-	0.008	-	-
445	Television Sets	14.208	19.789	17.675	21.689	7.341
446	Tent & Tarpauline	0.087	0.027	0.075	0.107	0.104
447	Terry Fabrics	11.596	17.280	22.179	54.815	55.028
448	Textile Fabrics Otherwise Impregnated	7.126	2.900	3.226	15.622	17.520
449	Thermosole Goods	-	-	0.051	0.120	0.051
450	Timber Wood	0.031	0.564	0.420	0.906	0.567
451	Tin & Its Articles	-	0.008	-	-	0.038
452	Tin Plate Of Iron Or Steel	0.385	0.516	0.565	2.022	1.358
453	Tins/Tin Containers	4.454	5.327	8.300	7.189	5.467
454	Tissue Papers	0.011	0.003	0.008	0.004	-
455	Tobacco Extracts & Essences	0.017	0.207	0.266	0.274	0.341
456	Toilet Soap	3.030	4.557	10.198	10.069	8.701
457	Tomato Ketchup	-	0.009	-	-	-
458	Tooth Picks	-	-	-	-	0.003
459	Toothpaste	7.326	8.017	12.079	9.410	8.867
460	Toys (Stuffed)	0.002	0.114	0.128	0.020	0.510
461	Tractor Parts	0.404	0.847	2.612	4.616	4.775
462	Traffic Control Equipment	0.006	0.036	0.048	0.865	1.156
463	Trailors	-	0.096	0.666	-	-
464	Transmission Equipment	0.009	0.007	0.145	0.028	0.012
465	Turpentine Oil	0.081	0.061	0.197	0.148	0.093
466	Tv Teletex Decoder	-	0.207	0.897	0.006	0.125

Karachi (East)		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
467	Typewriters (Electric & Non-Electric)	-	0.756	3.293	1.642	25.794
468	Tyres & Tubes	85.070	127.642	184.944	160.710	139.950
469	Tyres & Tubes (Bicycles)	1.842	16.339	7.093	8.236	11.704
470	Tyres & Tubes M/Cycle, Scooter, Rickshaw)	-	0.002	0.619	0.186	0.227
471	Tyres & Tubes (Motor/Racing Car S/Wagon)	1.095	2.976	4.402	3.863	2.104
472	Un-Interruptable Power Supply	0.050	0.047	0.126	1.994	1.989
473	Vaccum Cleaners	0.003	0.032	0.054	0.032	0.037
474	Vaccum Flasks	0.041	0.014	0.010	0.002	0.030
475	Varnishes & Lacquers, Distempers Etc	-	-	-	-	-
476	Vegetabel Oil	0.023	-	0.017	0.022	0.050
477	Vegetable Oils Other Than Edible Oil	0.243	0.379	0.816	0.504	0.823
478	Vehicles(Others)	-	0.005	1.113	0.444	4.691
479	Velvet	0.100	0.148	0.144	0.128	0.151
480	Video Cameras/VCR/VCP	3.727	5.079	4.587	2.053	1.395
481	Video Games	-	0.061	-	0.443	-
482	Wadding	1.652	3.676	3.839	2.842	3.882
483	Washing Machines	30.121	34.204	44.441	40.867	35.641
484	Waste & Scrap Of Plastic	-	0.004	-	-	0.008
485	Watches And Clocks	0.010	0.193	1.041	5.414	13.365
486	Water Meters, Electric Or Gas Meters	0.019	0.977	1.444	1.067	0.475
487	Water Proof Canvas Flocking Cloth	-	-	0.015	0.097	0.255
488	Water Proofing Compounds	0.634	0.332	0.117	0.069	0.032
489	Wax	-	0.006	-	-	-
490	Weaving Machines (Power Looms)	-	-	0.004	1.121	1.767
491	Welding Fluxes/Electrodes	0.040	1.344	1.081	1.083	1.591
492	Wire Netting Looms	0.233	0.307	0.146	0.135	0.225
493	Wireless Receiving Sets	-	0.376	4.782	4.913	7.632
494	Wires & Cables	2.688	1.207	2.535	10.531	12.477
495	Wood Free Writing Paper	-	-	0.009	0.004	0.001
496	Wood In The Rough	-	-	0.001	0.001	-
497	Wood Log	-	-	-	0.186	0.200
498	Wood Penal	-	0.096	0.570	0.580	0.834
499	Woolen Yarn	5.619	8.629	13.422	10.640	9.901
500	Woven Fabrics Of Synthetic Filament Yam	-	0.308	0.498	1.207	1.230
501	Woven Fabrics Of Synthetic Staple Fibre	-	0.003	-	-	-
502	Woven Fabrics Of Wool/Fine Animal Hair	-	0.048	0.373	3.574	4.533

**Karachi (East)**

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
503	Wrappers	-	-	-	-	-
504	X-Ray Machines	-	-	-	-	-
505	Yeast	-	-	-	-	-
506	Zinc Articles(Other)	-	-	-	-	-
507	_Miscellaneous Collections	317.297	1,312.452	1,203.828	1,468.081	1,041.885
<b>Grand_Total</b>		<b>5,719.600</b>	<b>8,083.600</b>	<b>16,368.470</b>	<b>22,512.732</b>	<b>24,747.140</b>
Refund Amount		3,998.200	5,716.000	5,774.180	9,118.916	10,692.545
<b>Net Receipt</b>		<b>1,721.400</b>	<b>2,367.600</b>	<b>10,594.290</b>	<b>13,393.816</b>	<b>14,054.595</b>

**TABLE-33.2**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Absorbent Cotton	0.240	0.359	0.492	0.924	1.243
2	Account Books & Registers	2.418	1.758	2.129	4.930	3.500
3	Acetate Yarn	-	-	-	-	-
4	Acid Oil	1.494	3.998	11.846	12.626	10.809
5	Activated Carbon	-	-	-	-	-
6	Adhesive/Adhesive Tapes	1.037	1.697	2.255	2.377	2.923
7	Adhesive Tape Of Rubberised Textile	-	0.310	0.139	0.189	0.217
8	Aerated Waters/Beverages	166.607	188.815	245.711	216.289	278.340
9	Agarbatti	3.397	4.740	4.364	3.906	5.504
10	Agricultural Sprayers	-	-	-	-	0.015
11	Agricultural Tractors	-	0.265	0.005	-	0.011
12	Air Conditioner Parts,Of Plastic	-	-	-	-	0.001
13	Air Conditioners	25.483	21.289	24.803	26.812	32.078
14	Air Filter	-	-	0.053	0.198	-
15	Aluminium Containers,Drums, Cans,Boxes	0.249	0.295	0.365	0.370	0.483
16	Aluminium Doors & Windows	0.118	0.266	2.551	2.913	3.906
17	Aluminium Foil	1.020	2.857	2.020	1.899	3.473
18	Aluminium Goods	5.123	7.453	10.968	8.548	8.007
19	Anodized Products	0.515	0.588	0.324	0.927	0.391
20	Arms & Ammunition	0.138	0.269	0.387	0.513	0.564
21	Artificial Leather & Rexine	0.555	0.888	1.121	0.845	0.789
22	Artificial Marble Slab	0.232	0.294	0.321	0.187	0.098
23	Asbestos Products	54.660	69.473	70.753	62.640	51.349
24	Assembling Of Boiler	-	-	-	-	0.006
25	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	0.079
26	Assembling Of Motor Vehicles (Passenger)	1.831	12.839	4.344	1.381	0.001
27	Auto Parts	160.637	171.190	152.163	197.473	204.821
28	Autocycles Including Rickshaw	2.464	2.537	3.098	1.386	0.275
29	Bags (Packing,Goods, Of Woven Textile)	-	-	0.054	0.018	0.002
30	Ball & Roller Bearing Complete	-	0.242	4.426	10.916	6.120
31	Ball Point Pens	3.031	12.218	15.415	15.580	12.465
32	Ballast Chokes	0.007	-	-	-	-
33	Battery Carbon	-	-	-	-	-
34	Bed Spreads	0.287	0.018	0.353	0.170	0.073

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
35	Bed,Table,Kitchen,Toilet Linen	0.033	0.399	1.032	3.326	3.598
36	Betel Leave	0.020	0.565	1.210	0.878	1.424
37	Bicycles & Other Cycles Not Motorised	0.288	0.122	0.192	0.083	0.048
38	Biscuits	0.410	0.540	0.307	0.480	0.457
39	Bitumen Natural	-	-	0.024	0.312	-
40	Bitumens/Cokes (Petroleum)	-	-	0.001	-	-
41	Blades For Saws Of All Kind	-	-	-	-	-
42	Blanket Synthetic	16.553	19.744	20.816	14.624	12.350
43	Blanket Woollen	8.435	9.566	13.537	15.934	10.891
44	Bleaching Liquid	1.753	0.326	0.178	0.312	0.264
45	Bleaching Powder	-	-	-	-	-
46	Bobbins Of Iron & Steel	-	0.048	3.322	5.211	2.903
47	Bolts & Nuts Of Nickel	-	-	-	-	-
48	Bone Crushing	-	-	-	-	-
49	Bowl Clean	-	-	-	-	-
50	Boxes,Wood	-	0.826	0.954	3.865	-
51	Brake Fluids	0.291	-	0.496	1.796	2.708
52	Brass Water Sanitary Fittings	-	0.041	0.030	0.017	0.049
53	Brass Wires	-	-	-	0.009	0.011
54	Brushwares	1.595	1.246	1.945	4.469	2.330
55	Buckrams	0.004	0.005	0.024	0.089	0.032
56	Building Components	-	-	0.043	0.067	0.102
57	Buildings(Pre-Fabricated)	0.005	0.038	0.077	-	0.021
58	Bungs	0.099	-	-	-	-
59	Bus,Tractor,Truck Bodies	85.216	54.703	115.579	87.550	132.835
60	Buttons	2.831	3.233	3.761	3.349	3.519
61	Calander Of Paper & Paperboard	-	-	-	0.010	0.007
62	Calcium Carbide	-	-	-	0.001	-
63	Carbon Brushes	0.449	0.912	0.411	0.195	0.191
64	Carbon Dioxide Gas(CO <sub>2</sub> )	2.549	3.081	2.409	0.591	0.315
65	Carbon Paper	1.049	0.534	0.426	0.818	1.127
66	Carpets Synthetic (Machine Made)	1.431	2.998	3.029	1.914	2.682
67	Carpets Tufted (Hand Knitted)	-	-	-	-	-
68	Carpets Woollen (Machine Made)	2.870	3.661	2.870	1.635	1.807
69	Carton Graphics	-	0.001	0.228	0.260	0.313
70	Carton Machine	-	0.011	-	-	-
71	Cassettes Recorded (Audio/Video)	8.555	16.290	19.805	24.730	25.256
72	Cassettes Unrecorded (Audio)	7.089	9.226	18.470	16.245	16.174
73	Cassettes Unrecorded (Video)	0.912	2.818	3.519	1.755	7.280
74	Casting Machine/Metal Foundry	-	-	0.117	0.266	0.082
75	Castor Oil Seeds	0.384	0.486	0.530	0.666	0.541

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
76	Cement	2.181	1.318	0.458	67.037	99.778
77	Cement Construction Blocks	-	0.040	0.035	0.024	0.038
78	Cement-Making Machinery	-	-	0.218	0.060	0.061
79	Centrifugal Pumps	0.899	0.593	0.645	0.808	1.661
80	Ceramic Tiles	30.212	36.348	32.444	38.569	47.869
81	Chemicals Inorganic/ Industrial Gases	73.672	96.140	89.540	106.636	132.993
82	Chemicals Organic	2.581	4.304	2.020	5.215	5.171
83	Chip Board	3.434	3.659	2.872	1.374	3.099
84	Choline & Its Salts; Lecithins	-	-	-	0.036	0.071
85	Chromium Cores And Concentrates	-	-	-	-	-
86	Cigarettes	-	2.323	7.273	7.884	3.484
87	Cigarette Filter Rods	2.702	1.741	0.746	1.493	1.263
88	Circuit Breaker, Electrical	0.001	5.189	14.043	5.792	10.660
89	Clocks With Watch Movements	-	0.019	-	0.012	0.202
90	Cloth Articles Accessories Of Leather	0.171	0.414	0.938	0.754	1.050
91	Colouring Material (Other)	-	0.002	0.002	0.035	0.076
92	Computer Parts	-	0.207	4.043	4.382	12.661
93	Computer Stationery	0.179	0.093	0.544	1.182	5.333
94	Confectionery & Bakery Products	22.012	21.883	41.964	50.314	55.776
95	Copper Rods	-	-	0.141	0.313	0.180
96	Copper Strips	0.106	0.131	0.177	0.328	0.392
97	Corrogated & Solid Boards	0.753	0.907	0.608	0.926	0.706
98	Corrugated Packages, Cartons, Boxes Etc	10.179	5.252	7.250	13.763	14.655
99	Cotton Dyeing	43.128	4.251	0.095	0.970	1.178
100	Cotton Fabrics	0.468	0.093	0.349	3.360	6.258
101	Cotton Linters	0.003	0.325	6.450	1.273	3.647
102	Cotton Not Carded Or Combed (Ginned)	-	-	-	0.057	0.132
103	Cotton Seed Oil	-	0.004	0.035	-	-
104	Cotton Sewing Thread	26.687	35.190	43.688	40.226	35.758
105	Cotton Yarn	103.556	113.198	89.889	114.339	57.653
106	Creams & Polishes For Footwear	84.130	73.557	100.148	94.250	144.286
107	Crockery (Ceramic)	-	0.056	0.071	0.116	0.447
108	Crough Coal	-	-	-	-	-
109	Crown Corks	9.399	13.004	16.178	20.827	4.857
110	Curtains	-	-	-	-	-
111	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	-
112	Denim Fabrics	-	-	-	-	-
113	Detergents	6.692	3.345	22.401	5.160	5.630
114	Diesel/Semi Diesel Engines	1.495	1.341	1.272	0.787	0.711

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
115	Dish Antena	-	-	-	-	-
116	Drawing Pins (Iron Or Steel)	-	-	-	0.004	0.025
117	Dyeing Extracts	4.931	4.458	1.708	1.462	0.973
118	Dyeing Of Hoisery Cloth	6.266	9.568	10.985	16.106	10.479
119	Dyes & Colours	14.720	20.194	15.463	23.693	19.392
120	Earth Colours	-	-	-	0.022	0.931
121	Elec Generating Sets & Rotary Converters	-	0.028	0.809	4.997	0.751
122	Electric Bulbs & Tubes	-	0.008	0.078	0.109	0.019
123	Electric Coffee & Tea Kettles	-	-	-	-	-
124	Electric Control Equipment	-	-	-	-	0.350
125	Electric Fans	3.425	4.380	3.185	3.540	5.104
126	Electric Lighting & Signalling Eqpt	0.751	0.879	0.845	1.155	1.120
127	Electric Motors	-	-	-	-	0.117
128	Electric Water Coolers	-	-	-	0.005	0.021
129	Electric Welding Wires,Rods, Electrodes	-	0.023	0.006	0.492	0.091
130	Electrical Energy	-	-	12.022	76.207	196.458
131	Electrical Goods & Parts(Nos)	85.094	70.367	65.323	72.815	46.541
132	Electro Plating	0.080	0.226	-	0.004	0.004
133	Electro-Mechanical Hand Tools	-	-	0.134	0.600	0.257
134	Embroidery	1.252	1.724	2.239	8.817	11.382
135	Enamelled Copper Wire	0.177	-	-	-	-
136	Envelopes	0.029	0.026	0.017	0.031	0.008
137	Essences/Essential Oils	3.180	4.671	3.792	4.840	3.840
138	Expanded Metal Of Iron Or Steel	0.068	0.086	0.079	0.006	0.021
139	Fabric Boards	-	0.027	0.014	0.084	0.172
140	Fabrications	1.323	4.064	0.829	1.571	2.415
141	Fertilizers/Urea	0.021	0.509	0.514	0.336	0.525
142	Fibre Glass	0.190	0.329	0.269	0.264	0.349
143	Finishing Material For Leather Industry	-	-	-	-	-
144	Fire Fighting Instruments	-	0.146	0.574	0.618	0.364
145	Flax Cloth	-	0.003	0.048	-	-
146	Flush Doors	0.774	0.774	0.800	1.105	0.936
147	Foam & Foam Products	15.617	12.466	9.053	10.835	13.087
148	Food Products	18.224	15.890	23.918	23.991	19.048
149	Footwear	11.982	12.239	10.834	11.387	13.631
150	Fruit Or Vegetable Juices	17.512	9.677	8.457	4.295	5.300
151	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	0.297	0.823	0.335	0.211
152	Fruits & Vegetables Preserved	-	-	1.562	-	0.026
153	Furniture(Steel)	0.195	0.295	1.137	1.209	0.676
154	Furniture(Wooden)	0.066	0.458	0.837	0.724	0.621

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
155	G.I.Pipes	2.708	5.431	6.475	7.456	8.065
156	G.I.Wires	0.056	0.087	0.187	0.159	0.132
157	Gas Appliances(Other)	2.434	3.182	4.373	3.326	2.907
158	Gases & Acids	-	0.005	0.027	3.669	2.578
159	Gasoline Dispensing Pumps	-	-	-	-	0.010
160	Gem Clip Pins	0.137	0.091	-	0.021	-
161	Glass & Glasswares Etc	0.791	1.646	2.696	4.504	3.839
162	Glass Bottle/Bulb Making Machinery	-	0.037	-	-	-
163	Glass Bottles	0.056	-	1.739	2.228	2.376
164	Glass Sheet(Not Worked)	0.148	-	-	-	-
165	Glass Sheet(Polished)	-	0.069	0.057	0.004	0.022
166	Glassware For Kitchen,Office,Toilet Etc	0.563	1.276	0.408	0.200	0.250
167	Glassware Used For In-Door Decoration	-	-	-	-	-
168	Gloves,Mittens & Mitts Knitted	-	0.010	0.142	0.078	0.277
169	Glue & Synthetic Resines All Sorts	1.894	2.203	2.790	2.406	3.299
170	Glycerine	9.196	16.079	15.844	10.116	8.515
171	Gold	-	-	0.043	0.010	0.494
172	Grinding Wheels Pedal Or Hand Operated	-	-	-	0.281	0.946
173	Grinding Wheels Without Framework	7.634	9.325	11.980	10.035	13.151
174	Guar Gums	13.124	14.637	11.777	7.784	1.861
175	Gum Tapes	0.126	0.172	0.281	0.678	0.424
176	Handicrafts	-	-	-	-	-
177	Hard Boards	0.565	0.230	2.216	0.005	0.221
178	Hard Cokes	-	0.004	0.010	0.016	0.002
179	Hard Wastes	7.169	2.833	5.320	3.866	0.234
180	Harness Wire	-	-	0.004	0.021	0.130
181	Harvesting & Threshing Machinery	-	-	-	-	-
182	Headgear & Parts	-	-	-	-	0.177
183	Heat Exchanger	-	0.012	0.088	0.194	0.323
184	Hena Mehandi	0.006	0.007	0.006	0.008	0.002
185	Human/Animal Blood Prep. For Therapeutic	-	-	0.238	0.132	0.158
186	Hydrogen Gas	0.180	0.207	0.377	0.342	0.550
187	Ice Cream	14.533	2.719	2.772	2.473	4.311
188	Importer/Whole Saler	72.074	293.023	428.326	484.432	669.334
189	Ingot,Aluminium	-	-	-	-	-
190	Insecticides	-	1.013	0.835	4.849	105.197
191	Interchangeable Tools For Hand Tools	0.227	0.437	0.797	0.625	0.404

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
192	Iron & Steel Products	7.027	10.831	16.959	16.023	17.056
193	Iron Nails	-	0.055	0.175	0.175	0.115
194	Iron Or Steel Ingots	-	-	-	-	0.017
195	Jams & Jellies	6.039	4.127	11.112	6.097	11.822
196	Jute Products	-	-	-	-	0.018
197	Knitted Garments / Hosiery	16.659	25.669	39.486	55.747	56.034
198	Knitting Yarn	-	-	-	-	0.131
199	Labels,Badges Of Textile	2.707	3.472	4.416	8.508	5.707
200	Laces & Braids	2.134	3.920	4.004	8.188	8.591
201	Ladies Nightdresses Of Cotton	8.921	12.396	17.561	13.508	14.892
202	Laminated Wood	1.028	0.997	1.615	0.901	0.293
203	Lamps & Light Fittings	-	0.224	0.559	0.490	0.440
204	Laundry Soap	2.695	2.838	2.865	3.744	3.322
205	Lead Oxide	-	-	-	-	-
206	Leather Tanned Of Other Animals	-	0.038	0.047	0.278	0.883
207	Lift Components	0.052	0.013	0.062	0.085	0.061
208	Lignite	-	-	-	0.002	0.005
209	Lime	-	-	-	0.192	0.240
210	Liqueurs	2.244	3.332	2.760	3.460	4.940
211	Liquid Glucose,Glucose	-	0.059	0.146	-	0.019
212	Locks Of Base Metal	-	0.413	0.760	1.142	1.196
213	Lpg Cylinders	-	-	-	0.171	0.313
214	M.S.Bars & Rods	2.204	0.942	-	0.001	0.024
215	M.S.Pipes	0.048	0.023	0.005	-	-
216	M.S.Products (Mild Steel Rerolled)	116.557	135.041	153.390	136.494	149.264
217	Mach.For Sugar Manuf.Other Than Crusher	-	-	-	3.762	-
218	Machine Parts,Not Elsewhere Specified	0.019	0.533	2.392	2.164	3.420
219	Machinery For Bleaching, Washing, Drying	-	0.036	0.174	4.496	6.262
220	Machinery Parts (Mechanical)	2.370	1.687	11.510	14.438	18.797
221	Macaroni	0.066	0.075	0.105	0.248	0.126
222	Magnetic Tape	-	-	-	-	-
223	Maize Starches	-	0.015	0.059	-	0.135
224	Man Made Fibres & Yarn	29.656	64.766	52.453	54.166	39.165
225	Marble Tiles	8.645	10.461	7.645	6.297	6.977
226	Margarine	76.806	368.287	332.593	205.824	-
227	Match Boxes	-	0.026	0.183	2.861	1.249
228	Mathematical Instruments	-	0.304	1.197	1.088	3.136
229	Meat Of Sheep,Goat Fresh, Chilled, Frozen	-	-	-	-	-
230	Metal Button	-	-	0.009	0.004	0.004

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
231	Metal Containers	50.282	62.067	93.630	94.651	68.060
232	Metal Containers For Carriages	0.804	2.140	2.121	-	-
233	Metal Products Sheets	-	0.723	1.004	2.568	2.506
234	Metallised Products	0.052	0.097	0.162	0.065	0.132
235	Metallised Yam	-	-	0.166	-	0.147
236	Mineral Water	0.369	1.313	0.698	0.576	0.732
237	Motor Cars	-	-	-	-	-
238	Motor Cars Seats	3.032	-	-	-	-
239	Motor Cycles	16.945	5.020	13.448	14.344	38.420
240	Moulds	-	0.056	0.007	0.015	0.495
241	Natural Gas	-	-	-	0.024	0.004
242	Natural Polymers	0.023	0.159	0.234	0.305	0.256
243	Oil Dirts	0.173	0.332	0.150	0.039	0.063
244	Oil Filters	1.392	2.057	4.025	8.255	5.415
245	Optical Lenses (Mounted)	-	-	-	-	0.015
246	Other Salts Of Inorganic Acids	-	-	0.029	1.647	2.378
247	Other Toys, Reduced Size/ Recreation Model	0.947	1.206	0.708	0.648	0.146
248	Oxygen Gas	4.012	3.274	2.234	2.399	2.388
249	Package Type Watertube Boiler	-	-	-	0.251	0.445
250	Paint & Varnishes	67.299	84.746	92.338	92.237	90.745
251	Palm Oil	-	-	-	-	-
252	Paper & Paperboard	20.993	20.413	25.752	16.671	37.953
253	Paper & Paperboard (Hand-Made)	-	-	0.082	0.051	0.010
254	Paper & Paperboard Coated/Impregnated	-	0.196	1.148	1.025	1.430
255	Paper & Paperboard Converters	3.011	4.326	3.716	5.596	5.664
256	Paper Cones, Bobbins Etc	6.479	8.381	9.223	9.706	12.900
257	Paper Products	6.392	12.437	9.618	11.275	10.467
258	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	0.065	-	0.015
259	Paper Roll/Sheet	0.497	0.465	1.494	1.342	1.233
260	Parts Of Balloons, Gliders, Aircrafts Etc	-	-	-	-	-
261	Parts (Elec. Transformer, Static Converter)	0.031	0.078	0.356	0.221	0.297
262	Perfumery & Cosmetics	27.631	25.620	30.479	27.831	16.509
263	Pet Grease	-	0.003	0.015	0.011	-
264	Pharmaceutical Products	37.617	22.944	22.891	3.574	175.942
265	Photocopying Apparatus	-	0.013	-	0.105	0.063
266	Photographic Films In Rolls Etc	-	0.045	0.055	0.053	0.039
267	Photographic Plates Or Films Developed	0.589	0.746	0.808	0.607	0.691
268	Pickle In Oil	24.765	33.857	64.989	74.111	91.783
269	Pig Iron	0.511	0.674	0.309	1.387	0.578

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
270	Pile Fabrics	-	-	0.221	1.323	1.693
271	Pipe & Tube Fittings Of Iron Or Steel	0.476	0.535	0.422	0.557	0.369
272	Plastic Crockery	5.274	6.863	4.373	2.170	2.058
273	Plastic Mats	0.015	0.028	0.072	0.047	0.156
274	Plastic Printing	0.454	0.588	0.715	0.635	0.279
275	Plastic Products(Others)	78.855	110.898	165.441	138.625	136.460
276	Plastic Ropes	0.210	0.036	-	0.035	0.234
277	Plastic Sheets & Other Articles	0.001	0.400	1.424	1.447	0.427
278	Plastic Tabular Film	3.698	4.934	12.811	9.163	7.588
279	Plastic/Rubber Moulding	0.247	2.686	1.918	4.220	4.068
280	Plywood	0.030	-	-	-	-
281	Pol Products (Including Petroleum, Lubricating Oils)	132.919	190.910	669.667	908.448	1,062.442
282	Polyester Filament Yarn	0.099	0.959	4.407	2.401	16.013
283	Polyester Staple Fibre	-	0.001	-	0.498	2.227
284	Polyester Zips	0.197	0.008	-	2.384	3.221
285	Polyethylene (Sp.Gravity Less Than 0.94)	0.085	1.529	1.560	3.072	2.412
286	Polyethylene Bags	8.124	9.771	12.221	12.595	11.425
287	Polypropylene Bags	1.676	1.877	1.865	1.724	1.569
288	Polyvinyl Granules	1.365	-	-	-	0.211
289	Potato Chips	-	-	0.086	0.121	0.647
290	Poultry Feed	0.522	0.007	-	-	-
291	Powder Coating (Plastic)	-	-	-	-	0.010
292	Power Looms(Grey/ Ticken Cloth)	37.424	34.330	49.439	155.461	179.939
293	Power Transformers	-	-	-	0.861	1.377
294	Prepared Pigments,Opacifiers & Colours	0.321	0.362	2.140	5.518	4.071
295	Preserved Food	-	-	-	-	-
296	Pressure Pipes	-	-	-	-	0.052
297	Primary Cells & Batteries	5.102	11.814	12.872	9.895	8.838
298	Printing Industries/Press	22.793	36.695	46.882	35.710	35.446
299	Printing Inks	3.899	5.827	4.213	7.019	7.675
300	Processed Cotton Cloth	1.735	2.354	1.289	2.768	2.293
301	Processed Fabrics	265.375	251.546	240.460	218.721	162.357
302	Pvc Bottles	4.937	7.031	10.313	5.058	3.190
303	Pvc Doors & Windows	-	-	-	-	-
304	Pvc Pipes	0.494	0.509	0.875	1.112	1.282
305	Pvc Tiles	-	-	0.002	-	-
306	Quilt	0.031	0.021	0.098	0.263	0.278
307	Rcc Pipes	0.462	0.176	0.255	0.279	0.141
308	Ready Made Garments	3.426	2.014	6.616	33.260	70.156
309	Refrigerators	32.544	28.720	52.172	17.567	2.548

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
310	Resin Material(Other)	6.137	8.610	8.975	9.650	20.363
311	Rice	-	-	0.105	0.274	0.698
312	Robin Softner Fabric Conditioner	-	0.222	0.443	0.276	0.325
313	Rock Salt/Sodium Chloride/ Table Salt Etc	0.045	0.064	0.078	0.091	0.147
314	Rubber Apparel	1.137	3.476	4.510	1.089	0.228
315	Rubber Goods	9.828	11.765	14.962	10.522	10.188
316	Rubber Thread/Cord Tex. Covered (Elastic)	0.299	0.534	0.425	0.995	0.476
317	Sacks & Bags Of Cotton	-	0.122	0.722	0.354	0.254
318	Sanitary Fittings	-	-	0.002	0.001	-
319	Sanitary Napkins	1.743	0.397	1.806	1.612	1.709
320	Sanitary Ware Of Iron Or Steel	0.013	0.004	-	0.012	0.101
321	Sanitary Wares Of Ceramic	0.439	0.510	0.161	0.010	0.003
322	Scales	1.817	2.489	1.644	1.486	1.701
323	Scraps Of Iron Or Steel (Ship Breaking)	17.811	8.549	4.805	5.144	3.608
324	Screws,Bolts & Nuts Of Iron Or Steel	1.915	0.655	0.727	0.376	0.361
325	Second Hand Garments	-	-	-	0.080	0.003
326	Services (Including Telephone/Fax Etc)	-	-	0.745	82.831	87.592
327	Sewing Machines	0.177	0.501	0.776	0.916	1.016
328	Sewing Thread Of Man Made Staple Fibre	-	2.651	0.077	4.181	7.634
329	Ships,Boats & Floating Structures	0.209	0.233	0.062	-	-
330	Ships,Boats,Barges For Persons/Goods	-	-	-	-	-
331	Shoe Uppers(Leather/ Composition Of Lthr)	-	-	0.013	0.117	0.121
332	Silk Yarn	-	-	0.001	0.127	0.201
333	Sisal Ropes	-	0.071	-	-	-
334	Slag & Rock Wool & Similar Mineral Wool	-	-	-	-	-
335	Slide Fastners	0.088	0.189	0.310	0.515	0.760
336	Slitting Of Plastic Rolls Into Size	0.731	0.195	0.058	0.071	0.062
337	Soap Stocks	0.013	0.206	0.296	0.760	0.861
338	Socks	-	-	-	0.135	-
339	Soda Ash	-	0.270	0.660	0.099	0.112
340	Sodium Silicate	1.620	2.770	2.548	2.772	6.356
341	Sodium Sulphide	0.001	0.087	0.027	-	0.166
342	Speaker Parts	0.367	0.495	0.552	0.710	0.490
343	Spectacle Frames	0.157	0.177	0.162	0.144	0.083
344	Spices	36.594	0.023	0.718	0.334	0.714
345	Spinning Machines Textile	-	-	0.043	0.237	0.327

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
346	Spirits	-	0.112	0.215	0.351	0.427
347	Spring Mattresses	0.041	0.002	0.002	0.005	0.004
348	Stationery	6.313	11.284	18.490	18.116	18.422
349	Steel Fixtures	-	0.046	0.130	0.029	0.018
350	Steel Pipes	-	0.076	-	-	-
351	Steel Poles	-	0.011	0.005	0.021	3.986
352	Steel Structures	-	0.272	0.763	2.621	0.604
353	Steel Wires	0.763	1.570	2.336	3.438	3.705
354	Sticker Lables	-	-	0.005	-	0.151
355	Stone Articles	-	-	0.001	0.513	0.064
356	Stone Powder	1.939	2.411	2.133	2.761	3.160
357	Storage Batteries	92.381	117.510	141.785	143.114	139.913
358	Storage Tanks Of Iron Or Steel	4.955	3.505	0.829	1.934	1.524
359	Straw Board	0.016	0.013	0.108	0.028	0.027
360	Sugar (Including Baggasse And Molasses)	-	-	-	0.011	0.031
361	Suitcases,Trunks, Brief Cases Etc	-	-	0.001	0.010	-
362	Surgical Gloves	-	-	-	-	-
363	Surgical Instruments & Appliances	-	0.205	0.186	0.384	0.543
364	Sweetened Supari	12.439	17.434	16.415	17.960	17.011
365	Sweetex	4.388	7.660	15.023	7.123	12.823
366	Sweets	0.133	1.780	1.766	1.136	1.844
367	Switches,Relays,Fuses Etc	0.352	0.115	0.488	0.273	0.550
368	Synthetic Filment Yam	-	0.228	0.036	0.058	0.687
369	Synthetic Organic Dyes	0.295	2.166	1.373	3.756	21.262
370	Syrups & Squashes	20.138	20.349	20.450	12.887	27.141
371	Table,Kitchen Ware Of Aluminium	0.098	0.064	0.009	-	-
372	Table,Kitchen Ware Of Plastic	0.030	-	-	-	-
373	Tableware,Kitchen Ware Of Wood	0.077	-	-	-	-
374	Tape Recorders	5.745	7.577	11.563	11.781	15.662
375	Tea	9.796	22.632	29.053	27.000	27.428
376	Telephone Parts	0.106	0.213	-	-	-
377	Television Sets	165.348	159.106	165.432	130.223	152.503
378	Tent & Tarpauline	0.065	1.796	1.141	0.031	0.033
379	Terry Fabrics	0.218	1.152	6.266	101.350	115.585
380	Textile Fabrics Otherwise Impregnated	0.144	1.155	2.811	19.079	23.776
381	Thermosole Goods	0.167	0.305	0.528	0.428	0.229
382	Timber Wood	-	0.405	0.708	2.530	2.811
383	Tin & Its Articles	0.005	0.083	0.171	0.140	0.588
384	Tin Cuttings	0.670	2.424	1.778	4.642	4.007
385	Tin Plate Of Iron Or Steel	0.096	0.164	0.193	0.524	1.075
386	Tin Sheet Printing	0.670	0.679	1.279	1.224	0.558

## Karachi (West)

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
387	Tissue Papers	0.285	0.256	0.848	0.600	0.929
388	Tobacco Extracts & Essences	-	0.004	0.057	0.359	2.538
389	Toilet Soap	1.942	1.047	4.784	4.879	3.831
390	Tooth Picks	-	-	0.057	0.071	0.076
391	Tooth Powder	7.002	5.976	8.040	7.519	8.666
392	Toothpaste	0.352	2.130	1.336	1.021	1.453
393	Toys (Stuffed)	0.125	0.070	0.200	0.326	0.181
394	Trailors	-	-	-	-	-
395	Tyres & Tubes	2.777	3.934	5.187	3.292	5.568
396	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	-	-
397	Umbrella	-	0.127	0.019	0.014	0.044
398	Vaccum Flasks	0.036	0.144	0.058	0.378	0.254
399	Varnishes & Lacquers, Distempers Etc	-	0.010	-	-	-
400	Vegetabel Oil	0.008	1.612	9.643	6.765	13.422
401	Vegetable Oils Other Than Edible Oil	0.129	0.047	0.037	0.114	0.264
402	Wadding	0.477	0.002	0.108	-	-
403	Waste & Scrap Of Copper	-	-	-	-	-
404	Waste & Scrap Of Plastic	-	-	0.056	0.108	0.113
405	Watches And Clocks	-	0.181	0.200	0.755	0.330
406	Water Coolers (Plastic)	-	-	-	-	0.002
407	Wax	-	-	-	0.120	0.181
408	Weaving Machines (Power Looms)	2.711	0.798	3.821	10.190	6.799
409	Welding Fluxes/Electrodes	70.490	104.498	129.123	123.123	132.420
410	Wire Netting Looms	0.455	0.680	0.206	0.041	0.017
411	Wires & Cables	41.316	73.338	118.396	76.766	76.406
412	Wood Log	0.006	0.109	0.055	0.502	1.052
413	Wood Penal	0.002	0.002	0.020	0.052	0.031
414	Woolen Yam	-	0.002	0.037	0.139	0.094
415	Woven Fabrics Of Synthetic Filament Yam	-	0.014	0.056	0.854	0.931
416	Woven Fabrics Of Wool/ Fine Animal Hair	1.017	3.925	11.305	35.052	40.616
417	Wrappers	-	-	-	-	0.320
418	X-Ray Machines	-	-	-	-	0.008
419	Zari	0.956	1.144	1.241	0.532	0.473
420	Zinc Oxide	0.356	0.431	0.184	0.479	0.247
421	_Miscellaneous Collections	148.214	659.087	498.739	373.847	248.039
	<b>Grand_Total</b>	<b>3,178.200</b>	<b>4,536.300</b>	<b>5,573.220</b>	<b>5,969.750</b>	<b>6,645.878</b>
	Refund Amount	1,701.200	3,504.200	4,273.400	5,080.522	6,203.278
	<b>Net Receipt</b>	<b>1,477.000</b>	<b>1,032.100</b>	<b>1,299.820</b>	<b>889.228</b>	<b>442.600</b>

**TABLE-33.3**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

S. No.	Commodity	(Rs. in Million)				
		1997-98	1998-99	1999-00	2000-01	2001-02
1	Absorbent Cotton	-	0.037	0.047	0.003	0.028
2	Acetic Acid	-	0.056	8.397	11.932	23.384
3	Acrylic Tops	-	-	-	-	-
4	Acrylic Yarn	8.696	22.774	16.902	0.091	7.254
5	Adhesive/Adhesive Tapes	0.233	0.327	2.435	1.07	1.263
6	Aerated Waters/Beverages	42.745	213.914	413.051	433.573	457.718
7	Agricultural Tractors	-	-	0.001	0.062	0.185
8	Air Conditioners	45.185	11.582	49.353	13.112	3.704
9	Aluminium Billets	-	0.004	0.004	0.027	0.023
10	Aluminium Doors & Windows	0.018	0.006	0.001	0.003	-
11	Aluminium Goods	0.531	0.629	0.443	0.317	0.783
12	Aluminum Alloy	-	-	-	0.005	0.002
13	Antiques	-	-	-	0.012	0.053
14	Arms & Ammunition	4.129	7.849	21.514	9.51	8.555
15	Artificial Leather & Rexine	0.005	-	0.001	0.005	0.002
16	Artificial Marble Slab	0.118	0.214	0.001	0.012	0.013
17	Auto Parts	0.572	2.945	4.17	1.88	1.868
18	Autocycles Including Rickshaw	0.151	0.633	0.43	0.018	-
19	Ball Point Pens	-	-	-	-	-
20	Baryte Powder	0.134	0.39	0.119	1.311	1.14
21	Biscuits	1.493	7.373	17.145	68.414	75.658
22	Bitumen Natural	-	-	0.135	-	0.002
23	Blades(Safety)	-	0.028	0.053	0.037	0.101
24	Bobbins Of Iron & Steel	-	-	0.002	-	-
25	Building Bricks Of Ceramics	0.75	4.011	0.39	0.271	0.249
26	Building Components	-	-	-	0.001	0.002
27	Buldozers	-	-	-	-	-
28	C.N.G. Kit	-	0.189	1.728	5.384	11.081
29	Carbon Dioxide Gas(CO <sub>2</sub> )	-	-	0.808	0.899	0.595
30	Carpets Synthetic (Machine Made)	-	0.777	0.755	0.228	0.778
31	Carpets Woollen (Machine Made)	1.038	1.701	2.843	4.973	6.034
32	Cassettes Recorded (Audio/Video)	-	-	-	-	-
33	Cassettes Unrecorded (Video)	-	-	0.003	-	-
34	Casting Machine/Metal Foundry	0.966	0.652	0.775	0.948	1.424
35	Caustic Soda	-	-	0.514	0.31	0.197
36	Cement	26.049	6.207	3.732	182.675	818.777

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Ceramic Tiles	6.312	9.271	10.508	6.876	9.536
38	Chemicals Inorganic/ Industrial Gases	3.095	6.824	7.415	6.951	9.492
39	Chemicals Organic	9.997	5.813	9.665	7.869	10.505
40	Chip Board	2.815	2.869	3.28	6.781	8.726
41	Cigarettes	682.179	1,030.44	1,092.28	1,051.42	831.749
42	Cigarette Filter Rods	-	0.009	1.129	0.327	0.255
43	Cloth Articles Accessories Of Leather	-	-	0.058	-	-
44	Coal Mines	-	0.01	0.193	0.255	0.254
45	Coconut	-	0.047	-	-	0.005
46	Computer Parts	-	0.01	0.023	0.098	0.022
47	Computer Software	-	-	-	-	-
48	Computer Stationery	-	-	-	0.038	0.091
49	Concrete Components	0.564	0.694	0.661	0.482	0.558
50	Confectionery & Bakery Products	0.018	2.021	5.518	10.945	15.274
51	Contact Lenses	-	-	-	-	-
52	Convertor Paper Cheese	0.209	-	0.006	0.008	0.035
53	Corrogated & Solid Boards	0.065	0.129	0.13	0.096	0.141
54	Corrugated Packages, Cartons, Boxes Etc	0.364	0.589	1.109	1.512	2.034
55	Cotton Fabrics	-	-	-	0.003	-
56	Cotton Seed Oil	0.026	0.026	0.005	0.002	-
57	Cotton Yam	116.404	118.63	137.189	117.44	145.137
58	Creams & Polishes For Footwear	-	0.017	0.246	0.848	2.961
59	Crockery (Ceramic)	-	0.013	0.104	1.124	2.024
60	Crown Corks	1.056	0.459	0.234	0.233	-
61	Custard Powder	-	-	0.02	0.034	0.01
62	Dairy Produce, Eggs, Natural Honey Etc	-	0.163	0.558	0.511	0.662
63	Dates	-	-	-	-	-
64	Deep Freezers	1.949	0.38	-	0.008	0.024
65	Detergents	8.952	11.66	21.933	16.655	6.633
66	Detonators	1.961	3.518	4.045	3.62	3.332
67	Dextrose & Saline Infusion Bags	-	-	-	-	-
68	Diesel Generating Sets	-	-	7.678	7.717	10.884
69	Diesel/Semi Diesel Engines	-	-	0.17	0.673	0.454
70	Disposable Injections	-	-	0.049	0.35	0.417
71	Dry Milk (Milk Powder)	-	0.005	0.127	0.162	0.374
72	Dyeing Extracts	-	-	-	-	-
73	Dyeing Of Hoisery Cloth	-	-	-	-	-
74	Dyes & Colours	3.873	4.304	2.393	3.734	0.815
75	Egg Trays	0.082	0.21	0.355	0.608	0.381

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
76	Electric Accumulators & Parts Thereof	-	0.851	8.263	8.904	11.632
77	Electric Bulbs & Tubes	24.386	28.273	20.296	10.86	22.737
78	Electric Fans	-	-	-	-	-
79	Electric Welding Wires,Rods, Electrodes	-	-	-	0.005	-
80	Electrical Energy	-	-	-	0.012	-
81	Electrical Goods & Parts(Nos)	-	1.213	11.43	3.023	3.484
82	Electrical Machinery	-	-	0.08	0.012	-
83	Electro Plating	-	-	-	-	-
84	Enamelled Copper Wire	-	-	-	0.047	-
85	Essences/Essential Oils	-	-	-	0.013	-
86	Explosives	-	6	8.522	7.603	8.725
87	Fabrications	-	-	-	0.027	-
88	Fertilizers/Urea	0.683	2.726	2.45	0.065	19.804
89	Fibre Glass	1.208	0.93	0.676	0.482	0.43
90	Fire Extinguisher Parts	-	-	0.009	-	0.082
91	Flat-Rolled Pdt.Of Iron/ Steel (Hot/Cold)	-	-	-	0.002	0.003
92	Foam & Foam Products	11.254	3.314	5.813	0.782	0.283
93	Food Products	21.246	35.028	42.017	39.317	71.462
94	Footwear	0.005	-	-	-	-
95	Formica	1.199	1.245	8.458	4.965	4.185
96	Fruit Or Vegetable Juices	-	-	0.096	0.072	0.574
97	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	0.001	0.536	0.5	1.184
98	Fruits & Vegetables Preserved	0.002	-	-	-	-
99	Furnace Oil	-	-	0.001	-	-
100	Furniture(Plastic)	-	-	-	-	-
101	Furniture(Steel)	-	-	0.239	0.483	0.848
102	Furniture(Wooden)	1.968	3.77	5.67	7.315	5.562
103	G.I.Pipes	-	-	-	-	-
104	Gas Appliances(Other)	-	-	0.353	0.404	0.682
105	Glass & Glasswares Etc	27.661	29.264	37.091	33.266	25.376
106	Glass Ampoules	-	-	6.664	6.405	7.833
107	Glass Bottles	-	-	10.682	36.843	36.16
108	Gold	-	-	-	-	-
109	Grinding Wheels Pedal Or Hand Operated	0.112	0.103	0.124	0.112	0.039
110	Grinding Wheels Without Framework	0.024	0.026	0.194	0.191	0.623
111	Gypsum Powder	0.047	0.118	0.233	0.264	0.394
112	Ice Cream	-	-	-	0.007	-
113	Importer/Whole Saler	0.028	0.574	0.738	6.357	7.997
114	Ingot,Stainless Steel	-	-	0.005	0.001	-

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
115	Insecticides	-	-	-	0.008	0.004
116	Instruments/Appl.Used In Dental Sciences	-	-	0.012	0.035	0.085
117	Iron & Steel Products	-	0.043	0.136	0.283	0.216
118	Iron Or Steel Billets	0.136	-	-	0.04	0.02
119	Iron Or Steel Ingots	2.248	2.272	1.108	1.543	2.808
120	Jams & Jellies	-	-	0.145	0.146	0.682
121	Jewellery Of Precious Metal	-	-	-	-	-
122	Jute Products	17.618	11.214	14.463	11.417	9.206
123	Knitted Garments/ Hosiery	-	-	-	0.594	0.107
124	Knitting Yam	7.534	11.688	10.744	8.177	0.871
125	Lamps & Light Fittings	-	-	-	-	-
126	Laundry Soap	-	0.296	5.354	2.506	3.145
127	Leather Garments	-	-	0.071	0.003	0.078
128	Liquid Glucose,Glucose	-	0.003	0.021	0.014	0.014
129	Locomotive	-	-	-	80.957	-
130	Lpg Cylinders	-	-	1.074	3.525	4.433
131	M.S.Bars & Rods	1.582	0.746	4.107	6.537	4.079
132	M.S.Products (Mild Steel Rerolled)	-	2.465	3.204	1.063	0.102
133	Machinery Parts & Agricultural Parts	-	-	0.068	0.121	0.718
134	Machinery Parts (Mechanical)	2.746	0.556	0.572	2.545	1.183
135	Maize Starches	40.132	54.216	59.392	50.676	55.439
136	Man Made Fibres & Yam	151.449	153.923	188.487	204.355	41.618
137	Marble Tiles	3.684	5.669	3.558	2.215	2.582
138	Match Boxes	8.355	7.623	6.899	21.48	18.709
139	Medical Diagnostic Kits	-	-	0.232	0.393	0.713
140	Melamine	-	-	0.012	-	0.003
141	Metal Containers	2.321	5.518	4.405	4.498	0.716
142	Metallised Yam	0.154	2.848	3.338	2.515	2.048
143	Microphones And Stands	-	-	-	-	-
144	Microscopes	-	0.123	0.003	-	-
145	Milk And Cream	-	0.01	0.173	0.059	0.129
146	Mineral Products	-	-	-	0.496	0.618
147	Mineral Water	0.011	0.255	0.302	0.378	0.285
148	Miscellaneous Chemical Products	-	0.071	0.301	0.384	0.958
149	Motor Cars	-	-	0.028	0.09	0.309
150	Motor Cycles	-	0.049	0.089	0.035	0.06
151	Natural Gas	-	-	-	0.272	1.129
152	News Print	-	-	-	-	-
153	Oil Filters	-	-	0.152	0.177	0.706
154	Orthopaedic Or Fracture Appliances	-	-	0.343	0.021	0.4
155	Oxygen Gas	-	-	-	-	-

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
156	Paint & Varnishes	0.121	0.452	1.637	0.75	1.339
157	Palm Oil	-	0.002	0.038	-	-
158	Paper & Paperboard	53.674	31.42	43.118	33.938	40.651
159	Paper Cones,Bobbins Etc	1.145	3.783	1.189	2.22	1.066
160	Paper Products	0.001	-	0.102	0.216	0.505
161	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	-
162	Paper Sacks	56.133	69.287	59.624	57.418	30.164
163	Perfumery & Cosmetics	-	-	0.01	0.003	-
164	Pesticides	-	0.014	0.026	0.015	0.163
165	Pet Grease	0.002	0.001	0.48	-	-
166	Pharmaceutical Products	0.262	0.136	0.935	0.45	4.624
167	Photo Blanks	0.001	-	-	-	-
168	Photocopying Apparatus	-	0.056	0.011	0.02	0.037
169	Photographic Plates Or Films Developed	0.703	4.781	40.546	43.278	124.864
170	Pipe & Tube Fittings Of Iron Or Steel	0.009	-	-	-	0.007
171	Plaster Of Paris	-	0.193	0.257	0.115	0.156
172	Plastic Crockery	-	0.005	0.002	0.001	-
173	Plastic Printing	0.423	0.426	0.641	0.437	0.414
174	Plastic Products(Others)	17.252	492.338	180.396	157.762	196.662
175	Plastic Ropes	0.031	0.083	0.058	0.077	0.167
176	Plastic Sheets & Other Articles	-	-	0.005	-	-
177	Plastic/Rubber Moulding	-	-	-	-	-
178	Plates,Sheets,Films Etc Of Polyethylene	-	-	-	0.128	0.321
179	Plywood	0.643	0.84	1.254	0.839	0.371
180	Pol Products (Including Petroleum, Lubricating Oils)	0.432	0.081	0.01	0.255	0.481
181	Polyester Staple Fibre	281.613	191.464	206.018	106.537	1.965
182	Polyester Zips	97.422	278.139	45.58	323.118	567.099
183	Polyethylene Bags	0.341	0.841	1.415	1.274	0.766
184	Polypropylene Bags	19.782	28.99	18.682	13.924	27.354
185	Polystyrene	-	0.055	0.096	0.046	0.028
186	Potato Chips	0.005	0.403	0.222	0.178	0.285
187	Pottery	-	-	-	-	-
188	Poultry Feed	-	-	-	-	-
189	Power Looms(Grey/ Ticken Cloth)	23.233	15.418	22.713	21.491	19.601
190	Power Transformers	-	-	-	-	-
191	Precious Stones	-	-	-	-	-
192	Primary Cells & Batteries	5.094	0.187	0.011	0.06	0.2
193	Printing Industries/Press	0.211	0.11	0.341	1.499	1.082
194	Printing Inks	-	0.458	0.76	1.005	0.54

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
195	Processed Fabrics	6.541	3.565	2.262	2.157	2.466
196	Pumps For Liquids, Liquid Elevators	-	0.001	0.008	0.126	0.084
197	PVC Pipes	2.093	5.472	11.227	5.585	3.381
198	PVC Shoes	-	-	-	-	0.337
199	Radio Sets	-	0.467	0.951	-	0.304
200	Railway Sleepers Of Iron Or Steel	2.068	3.299	2.457	7.658	7.566
201	Raw Rubber	-	0.002	0.059	-	-
202	RCC Pipes	0.041	0.024	0.027	0.024	0.02
203	Ready Made Garments	-	0.005	0.008	0.007	0.068
204	Refractory Cements,Mortars, Concrete Etc	-	-	0.004	0.009	0.002
205	Refrigerators	-	-	0.186	0.736	0.898
206	Rice	-	-	-	-	-
207	Rock Salt/Sodium Chloride/ Table Salt Etc	0.141	-	-	0.041	-
208	Rosins	0.771	0.926	0.913	0.258	0.784
209	Rubber Goods	-	-	0.079	0.113	0.195
210	Rubber Scrap	-	0.006	0.079	-	-
211	Sand (Salica Sand)	0.033	0.006	0.001	0.199	0.09
212	Sanitary Wares Of Ceramic	12.134	14.251	15.942	8.661	9.978
213	Sausages	-	0.12	0.179	0.583	0.642
214	Scraps Of Iron Or Steel (Ship Breaking)	-	0.531	0.139	0.356	0.138
215	Screws,Bolts & Nuts Of Iron Or Steel	-	-	0.02	0.005	0.002
216	Seed Business	-	-	-	-	-
217	Services (Including Telephone/Fax Etc)	-	0.46	10.063	37.008	61.13
218	Sewing/Embriodary Needles	-	0.028	0.307	0.04	0.018
219	Shoe Uppers(Leather/ Composition Of Lthr)	-	0.002	0.413	1.29	0.392
220	Slag & Rock Wool & Similar Mineral Wool	0.716	0.22	1.32	1.426	1.517
221	Smoking Tobacco	-	-	-	11.037	0.221
222	Soap Stocks	1.487	3.703	12.097	11.904	14.851
223	Socks	-	0.097	-	-	-
224	Soda Ash	-	0.399	2.487	1.162	2.823
225	Sodium Hypochlorite	-	-	-	-	0.005
226	Sodium Silicate	0.135	0.173	0.104	0.432	0.259
227	Sodium Sulphide	0.04	-	-	-	-
228	Speaker Parts	-	-	-	-	-
229	Spices	0.054	0.079	0.009	0.008	0.007
230	Stainless Steel Utencils	-	-	0.012	-	-
231	Staple Pins	0.06	0.071	0.029	-	-

## Peshawar

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
232	Stationery	-	0.239	0.554	0.405	1.008
233	Steel Pipes	-	-	-	-	-
234	Steel Structures	-	-	-	-	0.129
235	Stone Crusher	-	0.029	0.077	0.081	0.039
236	Stone Powder	0.119	0.815	1.437	1.75	2.367
237	Storage Batteries	-	0.417	0.704	0.38	0.405
238	Storage Tanks Of Iron Or Steel	-	-	-	-	-
239	Straw Board	-	0.002	0.004	2.286	2.222
240	Sugar (Including Baggasse And Molasses)	30.949	297.305	399.517	165.833	356.919
241	Sulphate/Clay/Gypsum	0.647	2.214	1.038	0.35	3.91
242	Sulphuric Acid	3.723	3.265	3.097	3.396	3.002
243	Surgical Instruments & Appliances	-	-	0.007	0.064	0.241
244	Sweets	-	-	-	-	-
245	Syringes	-	-	0.185	0.044	-
246	Syrups & Squashes	16.928	16.192	31.298	22.659	26.294
247	Table, Kitchen Ware Of Plastic	-	-	0.016	0.017	0.009
248	Tableware, Kitchen Ware Of Wood	-	-	-	-	-
249	Tailoring Material	-	-	-	-	-
250	Tape Recorders	-	-	-	-	-
251	Tea	-	11.823	14.609	15.086	14.881
252	Telephone Sets	-	-	-	-	0.055
253	Television Sets	0.001	2.057	9.839	14.199	5.798
254	Tent & Tarpauline	-	-	-	-	0.01
255	Terry Fabrics	-	-	-	0.005	-
256	Textured Yam	-	0.01	1.833	0.772	0.086
257	Timber Wood	18.366	13.609	4.99	7.779	12.589
258	Tin Plate Of Iron Or Steel	-	-	-	-	-
259	Tins/Tin Containers	0.03	0.051	0.13	0.144	0.025
260	Toilet Soap	-	0.042	0.122	0.036	0.034
261	Toys (Stuffed)	-	-	-	-	-
262	Transister	-	-	-	-	0.131
263	Turpentine Oil	-	-	-	-	-
264	Typewriters (Electric & Non-Electric)	-	-	0.156	0.077	-
265	Tyres & Tubes	0.09	4.409	5.748	4.813	2.421
266	Tyres Retreading	-	0.03	-	-	-
267	Underground Mining And Tunelling Eqpt.	-	-	0.006	0.011	0.12
268	Varnishes & Lacquers, Distempers Etc	0.006	0.007	0.003	0.002	-
269	Vegetabel Oil	0.7	2.063	6.819	12.546	6.544
270	Vegetable Ghee	3.418	13.659	15.933	21.715	15.325

**Peshawar**

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
271	Video Cameras/VCR/VCP	0.505	0.325	0.323	0.042	-
272	Viscose Yam	-	-	-	-	-
273	Washing Machines	-	-	0.001	-	0.009
274	Waste & Scrap Of Plastic	-	0.003	-	0.005	-
275	Watches And Clocks	-	-	-	-	0.005
276	Water Filters	0.092	-	0.005	-	-
277	Water Pumps	-	0.018	0.066	0.024	0.01
278	Wax Papers,Gummed Tape,Filter Paper	-	-	-	-	-
279	Welding Fluxes/Electrodes	-	-	-	3.534	8.015
280	Wireless Receiving Sets	-	0.903	2.061	-	0.27
281	Wires & Cables	2.845	11.974	12.982	11.471	12.552
282	Wood Penal	-	-	0.206	0.346	0.548
283	Wool Raw	-	-	-	0.481	1.106
284	Woolen Yam	-	-	0.011	0.145	0.049
285	Woven Fabrics Of Wool/ Fine Animal Hair	15.715	18.979	22.233	21.76	19.148
286	X-Ray Films	-	-	0.087	-	0.22
287	X-Ray Machines	-	0.007	1.326	1.828	0.587
288	_Miscellaneous Collections	520.196	28.555	-12.31	36.881	37.155
	<b>Grand_Total</b>	<b>2,499.700</b>	<b>3,436.300</b>	<b>3,544.940</b>	<b>3,769.200</b>	<b>4,531.270</b>
	Refund Amount	38.200	47.200	150.600	208.020	165.970
	<b>Net Receipt</b>	<b>2,461.500</b>	<b>3,389.100</b>	<b>3,394.340</b>	<b>3,561.180</b>	<b>4,365.300</b>

**TABLE-33.4**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

S. No.	Commodity	(Rs. in Million)				
		1997-98	1998-99	1999-00	2000-01	2001-02
1	Account Books & Registers	-	-	0.007	0.420	-
2	Acrylic Yam	-	-	0.001	-	-
3	Adhesive/Adhesive Tapes	0.002	0.005	-	-	-
4	Aerated Waters/Beverages	81.398	87.488	95.935	93.577	118.113
5	Aerials & Antenas	0.149	1.032	0.447	1.232	1.096
6	Agricultural Tractors	0.479	1.142	0.992	0.778	0.994
7	Air Compressor Fan Etc	1.067	0.444	1.032	0.541	0.118
8	Air Conditioner Parts,Of Plastic	0.043	0.287	0.124	0.311	0.722
9	Air Conditioners	13.537	19.878	23.739	15.414	28.182
10	Air Filter	-	-	-	0.035	0.219
11	Aircraft Parts	-	0.005	0.468	0.112	-
12	Alcohol	56.192	58.503	50.050	49.837	64.403
13	Aluminium Containers,Drums, Cans,Boxes	-	0.031	0.038	0.075	0.083
14	Aluminium Doors & Windows	0.134	0.190	0.400	0.165	0.035
15	Aluminium Foil	0.006	-	-	-	-
16	Aluminium Goods	0.259	0.038	2.459	0.185	1.954
17	Aluminium Plates,Sheets & Strips	-	-	-	-	-
18	Arms & Ammunition	10.840	18.808	16.329	15.276	22.878
19	Army Uniform Equipment	-	0.279	1.626	0.921	1.061
20	Artificial Leather & Rexine	-	0.224	0.022	0.115	0.060
21	Asbestos Products	-	-	-	-	-
22	Asphalt	-	-	-	-	-
23	Auto Parts	0.897	12.855	48.507	51.830	71.601
24	Autocycles Including Rickshaw	24.387	30.982	0.085	24.749	0.172
25	Bags (Packing,Goods, Of Woven Textile)	0.005	0.035	0.029	0.015	0.014
26	Ball & Roller Bearing Complete	-	0.021	0.045	0.001	-
27	Ball Point Pens	0.007	0.194	0.514	0.155	0.673
28	Baryte Powder	-	-	-	-	0.232
29	Battery Carbon	-	0.053	0.068	0.370	0.394
30	Bed,Table,Kitchen,Toilet Linen	-	0.017	0.016	-	-
31	Betel Leave	-	-	-	-	-
32	Biscuits	0.333	2.640	1.316	0.876	1.011
33	Bitumen Natural	123.518	118.998	299.776	449.055	692.926
34	Blades For Saws Of All Kind	-	0.001	0.159	0.104	0.074
35	Blades Machine,For Cutting	0.020	0.051	0.055	0.165	0.047
36	Blades(Safety)	-	0.326	0.154	0.104	0.161

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Blanket Synthetic	-	0.014	-	-	-
38	Blanket Woollen	0.021	0.143	0.368	0.620	1.054
39	Bleaching Liquid	-	-	0.009	0.034	0.026
40	Bobbins Of Iron & Steel	-	0.577	0.642	0.989	0.138
41	Bolts & Nuts Of Nickel	-	0.146	1.932	1.568	0.542
42	Book Binding	-	-	0.009	0.023	0.027
43	Books	-	0.014	0.316	0.240	0.468
44	Boxes, Wood	1.271	0.655	0.223	1.275	0.140
45	Brass Water Sanitary Fittings	-	-	-	-	-
46	Brassieres	-	-	-	-	-
47	Bricks, Blocks, Tiles Of Refractory Nature	-	0.868	0.153	0.128	0.459
48	Brushwares	-	-	0.022	0.114	0.053
49	Buckles	-	-	-	-	-
50	Building Bricks Of Ceramics	3.093	4.424	2.818	1.172	0.012
51	Building Components	1.213	2.271	0.603	0.928	0.873
52	Buildings (Pre-Fabricated)	-	-	0.001	-	-
53	Bus, Tractor, Truck Bodies	-	-	-	-	-
54	Butter	-	0.567	0.887	0.753	0.857
55	C.N.G. Kit	-	0.918	2.197	3.315	8.000
56	Calcium Carbonate	-	-	-	-	-
57	Carbon Black	-	0.045	-	0.087	0.002
58	Carbon Dioxide Gas (Co2)	0.175	0.199	0.135	0.104	0.057
59	Carbon Paper	-	-	0.111	0.055	0.236
60	Carpets Synthetic (Machine Made)	-	0.008	0.310	0.007	0.014
61	Carpets Tufted (Hand Knitted)	-	-	0.051	0.198	0.127
62	Carpets Woollen (Machine Made)	0.676	0.383	0.911	0.676	0.440
63	Cassettes Recorded (Audio/Video)	0.549	0.124	0.099	0.050	0.068
64	Cassettes Unrecorded (Audio)	-	-	-	-	0.100
65	Cassettes Unrecorded (Video)	-	0.320	0.026	0.005	-
66	Caustic Soda	0.005	0.287	0.639	0.681	2.174
67	Cement	43.594	39.124	13.511	587.061	1,199.595
68	Cement Construction Blocks	-	0.013	0.080	0.106	0.203
69	Cement-Making Machinery	-	0.295	0.635	0.388	0.207
70	Ceramic Tiles	-	-	0.022	0.017	0.035
71	Cereal Products	5.525	7.356	7.211	6.955	10.414
72	Cermics For Electric Switches	-	3.589	4.966	3.503	-
73	Chemicals Inorganic/ Industrial Gases	0.033	0.672	2.470	2.761	3.938
74	Chemicals Organic	0.044	2.845	7.614	9.282	7.409
75	Children'S Tri-Cycles, Scooters, Pedal Car	-	0.004	-	-	-

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
76	Chip Board	5.569	6.254	6.596	6.813	5.371
77	Chlorine	-	-	0.008	0.068	0.007
78	Cigarettes	939.056	1,092.109	843.613	1,159.314	1,522.890
79	Cigarette Filter Rods	0.175	0.003	-	-	-
80	Cinematographic Films	-	-	-	-	-
81	Circuit Breaker, Electrical	-	-	0.240	-	-
82	Cloth Articles Accessories Of Leather	-	0.097	0.457	0.458	0.188
83	CNG Station	-	1.440	9.267	17.652	24.848
84	Coal Mines	10.957	18.861	19.408	15.148	17.759
85	Coal Tar	-	0.045	0.021	0.023	0.013
86	Coconut	-	-	-	-	-
87	Computer (Laptop, PC, DP Machines Etc)	-	0.043	0.161	0.154	0.269
88	Computer Casing	-	0.140	1.055	1.125	0.653
89	Computer Gateways, Hubs, Switches Etc.	-	-	0.001	-	-
90	Computer Parts	0.002	0.811	2.832	7.819	13.258
91	Computer Stationery	-	0.023	0.083	0.041	0.146
92	Concrete Components	0.948	3.472	7.841	0.030	1.926
93	Confectionery & Bakery Products	0.292	0.572	0.866	0.709	1.462
94	Corrugated Packages, Cartons, Boxes Etc	2.274	2.396	1.629	1.580	2.020
95	Cotton Carded Or Combed	-	-	0.013	0.020	0.009
96	Cotton Fabrics	2.137	1.497	2.011	1.146	2.497
97	Cotton Not Carded Or Combed (Ginned)	-	0.104	0.230	0.114	0.143
98	Cotton Seed Oil	-	-	-	-	-
99	Cotton Yarn	88.768	102.375	97.706	114.621	66.510
100	Creams & Polishes For Footwear	-	-	0.591	0.434	1.038
101	Crockery (Ceramic)	-	-	0.006	0.032	0.002
102	Curtains	-	0.086	0.027	0.253	0.053
103	Custard Powder	-	-	-	-	0.288
104	Dairy Produce, Eggs, Natural Honey Etc	0.003	0.644	2.548	1.779	4.440
105	Dates	-	0.381	1.516	1.013	1.746
106	Decoration Pieces	0.001	0.018	0.057	0.054	-
107	Deep Freezers	-	-	-	-	-
108	Detergents	0.226	1.194	5.772	3.916	9.070
109	Diodes	-	-	-	-	-
110	Disposable Injections	-	0.025	0.097	0.318	0.295
111	Distilling/Rectifying Plant	-	-	-	0.013	0.013
112	Drill Machines	-	-	0.001	-	0.341
113	Dyeing Of Hoisery Cloth	0.003	-	-	0.233	0.153
114	Dyes & Colours	0.074	0.333	0.636	0.182	0.453

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
115	Egg Trays	-	-	-	-	-
116	Elec Generating Sets & Rotary Converters	-	-	0.001	-	0.006
117	Electric Accumulators & Parts Thereof	-	0.702	1.756	0.003	0.638
118	Electric Coffee & Tea Makers	1.014	1.408	2.671	1.815	0.260
119	Electric Control Equipment	-	0.154	1.866	0.407	0.524
120	Electric Fans	-	-	-	-	0.002
121	Electric Heating Resistors	-	-	-	0.007	-
122	Electric Iron	0.004	0.002	-	-	-
123	Electric Lighting & Signalling Eqpt	0.018	0.130	0.452	0.529	1.223
124	Electric Motors	0.012	0.240	0.200	0.195	0.407
125	Electric Welding Wires,Rods, Electrodes	-	0.032	0.181	0.211	0.090
126	Electrical Board	-	0.028	-	0.098	0.204
127	Electrical Energy	-	-	10.206	189.230	295.046
128	Electrical Goods & Parts(Nos)	0.165	9.894	23.864	34.120	29.184
129	Electrical Insulators Of Any Material	-	-	0.005	0.350	1.674
130	Electrical Machinery	-	-	-	-	0.077
131	Electro-Mechanical Hand Tools	-	0.092	0.575	0.108	0.935
132	Embroidery	-	0.209	0.185	0.027	0.041
133	Enamelled Copper Wire	-	0.006	0.400	0.080	0.021
134	Envelopes	-	-	0.001	-	0.050
135	Equip.For Exercise/Gymnastic/ Athletics	-	-	0.002	0.012	0.009
136	Explosives	32.663	36.444	50.697	64.678	82.845
137	Fabric Boards	-	-	0.009	0.062	0.052
138	Fabrications	-	0.028	0.176	0.382	0.569
139	Facsimile Machines	-	-	0.003	0.007	0.012
140	Fertilizers/Urea	-	-	-	14.196	657.038
141	Fibre Glass	-	0.017	0.104	0.122	0.045
142	Fire Clay	-	-	-	0.006	0.012
143	Fire Fighting Instruments	-	0.005	0.104	0.010	0.418
144	Flower Seeds	-	0.128	0.036	0.009	0.017
145	Flush Doors	0.052	0.102	0.082	0.051	0.041
146	Foam & Foam Products	0.130	0.069	0.048	0.090	0.413
147	Food Colours	-	-	-	0.016	0.036
148	Food Products	0.216	6.053	18.244	30.118	27.371
149	Footwear	-	0.052	0.001	-	0.011
150	Fruit Or Vegetable Juices	-	0.323	2.217	1.782	3.992
151	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.001	-	-
152	Fruits & Vegetables Preserved	-	-	0.019	0.013	0.031
153	Furnace Oil	-	-	-	0.010	0.009

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
154	Furniture(Plastic)	-	-	-	-	-
155	Furniture(Steel)	-	0.240	0.265	0.346	0.639
156	Furniture(Wooden)	2.887	1.643	8.373	7.848	10.562
157	G.I.Pipes	0.230	0.456	0.639	0.544	0.395
158	Gas Appliances(Other)	0.084	0.144	0.212	0.512	0.642
159	Gases & Acids	-	0.014	349.855	548.716	668.224
160	Glass & Glasswares Etc	65.940	80.691	73.809	52.941	39.739
161	Glass Bottles	-	-	0.001	0.026	-
162	Glass Fibres & Articles	0.003	0.004	0.010	0.001	0.023
163	Glass Riffles	-	-	-	-	-
164	Glass Sheet(Not Worked)	0.026	0.287	0.704	0.584	0.459
165	Glass Sheet(Polished)	-	0.150	-	-	-
166	Glassware For Kitchen,Office, Toilet Etc	-	-	0.088	0.275	0.347
167	Glassware Used For In-Door Decoration	-	-	-	-	0.160
168	Glasswool Insulations	-	0.005	0.026	0.013	0.019
169	Glue & Synthetic Resines All Sorts	10.348	11.850	17.772	18.526	18.362
170	Gold	-	-	-	-	0.015
171	Greeting/Post Cards	-	-	-	-	-
172	Grinding Wheels Pedal Or Hand Operated	-	0.030	0.057	0.003	-
173	Grinding Wheels Without Framework	-	0.022	0.006	0.005	-
174	Gypsum Powder	-	0.058	0.095	1.029	0.485
175	Hair Clippers,Electric	-	0.005	0.376	0.399	0.347
176	Handicrafts	-	-	-	-	-
177	Hard Boards	-	0.188	0.475	0.457	0.433
178	Hard Cokes	-	-	0.005	0.021	0.009
179	Hena Mehandi	-	-	0.005	0.006	0.006
180	Hpvc Doors And Windows	0.052	0.148	0.001	0.386	-
181	Ice Cream	-	2.162	7.037	2.614	7.832
182	Imitation Jewellery	-	-	-	-	-
183	Importer/Whole Saler	1.757	6.962	15.602	24.406	31.479
184	Industrial Instruments	0.018	0.012	0.112	0.251	1.177
185	Ingot,Stainless Steel	0.322	0.246	0.244	0.474	1.434
186	Insecticides	-	-	0.022	-	0.046
187	Instruments/App.Used In Dental Sciences	-	-	0.006	0.100	0.191
188	Iron & Steel Products	5.008	6.112	5.904	4.251	2.299
189	Iron Or Steel Billets	-	0.241	0.143	0.028	0.002
190	Iron Or Steel Ingots	5.984	5.693	10.400	6.357	5.487
191	Jams & Jellies	2.130	6.624	5.352	4.377	9.160
192	Jewellery Of Precious Metal	-	-	-	-	1.774

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
193	Jute Products	-	-	0.010	0.045	0.015
194	Knitted Garments / Hosiery	-	0.301	0.097	0.179	0.050
195	Knitting Yam	0.127	0.036	0.004	0.005	-
196	Labels,Badges Of Textile	-	0.117	0.139	0.117	0.068
197	Laces & Braids	-	-	-	-	-
198	Laminated Wood	0.019	0.001	-	0.021	0.239
199	Lamps & Light Fittings	0.054	-	-	0.059	0.266
200	Laundry Soap	1.179	1.620	1.060	1.089	0.852
201	Leather Garments	0.008	0.096	0.029	0.070	0.679
202	Lift Components	-	-	0.001	-	-
203	Lime	0.622	1.641	1.155	1.020	0.365
204	Liquified Petroleum Gas (LPG)	-	0.521	283.571	554.029	789.101
205	Live Fish	-	-	-	-	-
206	Live Poultry	-	-	0.004	0.005	0.005
207	Lpg Cylinders	-	-	12.150	15.886	15.355
208	Lubricating Preparations/ Anti Rust Oil	-	-	-	-	-
209	M.S.Bars & Rods	1.596	0.774	0.366	2.220	0.546
210	M.S.Pipes	-	-	-	0.131	0.084
211	M.S.Products (Mild Steel Rerolled)	12.582	20.814	21.693	16.713	9.677
212	Machine Parts,Not Elsewhere Specified	-	-	-	0.017	0.835
213	Machinery For Bleaching,Washing,Drying	-	-	-	0.001	0.010
214	Machinery Parts & Agricultural Parts	0.001	1.034	0.791	0.400	1.836
215	Machinery Parts (Mechanical)	15.894	11.657	31.489	44.002	58.492
216	Magnetic Cards	-	0.020	0.005	-	-
217	Man Made Fibres & Yam	11.508	9.449	14.008	8.924	1.201
218	Marble Chips/Powder	0.114	0.046	0.089	0.415	1.176
219	Marble Tiles	8.145	8.718	0.303	0.170	1.709
220	Match Boxes	-	0.015	0.003	-	-
221	Mathematical Instruments	-	0.026	0.052	0.030	0.032
222	Meat Of Sheep,Goat Fresh, Chilled,Frozen	-	-	0.171	0.201	0.019
223	Medical Diagnostic Kits	0.011	0.251	0.472	1.161	2.870
224	Metal Containers	2.673	3.212	1.359	2.853	1.981
225	Metal Products Sheets	-	0.327	0.463	0.009	0.008
226	Metallised Products	-	-	0.006	-	0.781
227	Milk And Cream	-	0.013	0.436	1.039	1.331
228	Milk Cream	-	-	-	-	-
229	Mineral Water	-	0.014	0.008	0.100	0.151
230	Miscellaneous Chemical Products	-	-	0.009	0.154	0.167
231	Motor Cars	-	-	0.001	0.215	0.194

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
232	Motor Cycles	-	-	0.169	0.009	0.230
233	News Print	-	-	-	-	-
234	Oil Cake	-	0.001	0.009	0.072	-
235	Oil Cookers & Pressure Stoves Of Copper	0.016	0.010	0.038	0.031	0.021
236	Oil Dirts	-	-	-	-	-
237	Oil Filters	-	-	-	-	0.126
238	Optical Lenses (Mounted)	1.412	0.834	1.016	0.462	0.545
239	Optical Lenses (Unmounted)	0.004	0.004	-	0.009	-
240	Other Salts Of Inorganic Acids	17.511	18.710	22.120	21.008	20.354
241	Other Toys, Reduced Size/ Recreation Model	-	0.001	-	-	0.003
242	Oxygen Gas	0.007	0.021	0.066	0.039	0.068
243	Pager (Voice)	-	-	-	-	-
244	Paint & Varnishes	1.417	3.666	8.964	11.538	5.993
245	Paint Removers	-	-	-	0.027	0.015
246	Palm Oil	-	-	-	-	-
247	Paper & Paperboard	0.118	0.124	0.046	0.286	0.425
248	Paper & Paperboard Converters	0.663	1.721	1.710	0.375	-
249	Paper Cones, Bobbins Etc	0.355	0.784	1.000	1.506	0.236
250	Paper Products	0.831	3.950	4.816	3.148	3.155
251	Paper Roll/Sheet	-	-	-	-	-
252	Paper Sacks	2.569	2.437	3.502	0.539	0.295
253	Parachutes	-	-	-	-	-
254	Parts (Elec. Transformer, Static Converter)	-	-	0.678	0.381	0.860
255	Perfumery & Cosmetics	0.030	0.683	1.175	1.217	1.454
256	Pesticides	-	-	-	-	-
257	Pet Grease	-	-	0.005	0.005	-
258	Pharmaceutical Products	0.070	1.607	4.436	18.991	39.535
259	Photocopying Apparatus	0.056	1.566	4.871	3.659	2.725
260	Photographic Films In Rolls Etc	0.971	1.154	0.762	0.621	0.729
261	Photographic Plates Or Films Developed	-	-	-	0.003	0.032
262	Pig Iron	-	0.056	0.088	0.054	-
263	Pipe & Tube Fittings Of Iron Or Steel	-	0.965	0.096	0.075	0.159
264	Plastic Crockery	0.439	0.381	0.174	0.077	0.033
265	Plastic In Primary Form	0.003	0.011	-	0.145	0.225
266	Plastic Mats	-	-	-	0.003	0.020
267	Plastic Other Than Primary Form	-	0.047	0.004	-	-
268	Plastic Products (Others)	3.739	4.310	5.401	4.410	5.928
269	Plastic Ropes	-	0.114	0.122	0.840	1.194
270	Plastic Sheets & Other Articles	-	0.093	1.227	0.875	10.038
271	Plastic Shoes	-	-	-	-	-

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
272	Plywood	10.681	11.847	11.392	8.883	9.250
273	Pol Products (Including Petroleum, Lubricating Oils)	21.127	120.176	4,411.684	7,569.605	8,467.387
274	Polyethylene Bags	4.558	6.123	0.623	0.413	0.183
275	Polypropylene Bags	-	1.455	2.647	1.918	2.549
276	Polyvinyl Chloride	0.281	0.066	0.214	0.037	-
277	Potatoes Fresh Or Chilled	-	-	-	-	0.068
278	Pottery	0.029	0.035	0.039	0.331	0.524
279	Poultry Feed	5.735	2.071	3.206	0.031	0.008
280	Poultry Incubators & Brooders	2.058	9.766	0.001	-	-
281	Power Looms(Grey/ Ticken Cloth)	8.557	4.834	25.961	12.933	8.235
282	Precious Stones	-	-	-	-	-
283	Preserved Food	-	-	-	-	-
284	Primary Cells & Batteries	-	0.003	-	-	-
285	Printed Circuits	0.824	1.465	1.894	2.787	2.372
286	Printing Industries/Press	10.376	10.522	4.467	9.914	20.625
287	Printing Inks	-	-	-	0.012	0.039
288	Process Oil	-	-	-	-	-
289	Processed Cotton Cloth	-	0.001	0.028	-	0.277
290	Processed Fabrics	9.991	25.590	4.883	6.727	4.139
291	Projectors, Image/Overhead Etc.	-	-	0.370	0.808	0.917
292	PVC Pipes	10.191	11.840	19.473	10.597	3.985
293	PVC Shoes	-	-	0.001	0.001	0.008
294	Quartz And Quartzite	-	-	-	0.075	-
295	Quilt	-	-	0.008	0.019	-
296	Radio Sets	-	0.117	0.158	0.103	0.079
297	Railway Track Clips	-	-	-	-	-
298	Raj Waste Powder	-	-	-	0.004	-
299	Raw Rubber	-	-	0.055	0.209	-
300	RCC Pipes	0.004	0.016	0.017	0.017	-
301	Ready Made Garments	-	1.943	6.383	4.782	4.874
302	Refrigerators	-	-	0.120	0.265	0.130
303	Rice Husking	-	-	0.003	0.010	-
304	Robin Softner Fabric Conditioner	-	-	-	-	0.018
305	Rock Salt/Sodium Chloride/ Table Salt Etc	-	-	-	0.217	0.014
306	Rubber Apparel	-	-	0.020	0.134	0.112
307	Rubber Goods	0.552	1.326	2.574	2.841	2.532
308	Sand (Salica Sand)	-	-	-	-	0.005
309	Sanitary Fittings	0.119	0.022	0.111	0.318	1.631
310	Sanitary Ware Of Iron Or Steel	-	-	0.001	0.071	0.095
311	Sanitary Wares Of Ceramic	0.013	0.150	0.797	0.518	0.378
312	Scientific Items	-	-	-	-	-

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
313	Scraps Of Iron Or Steel (Ship Breaking)	-	0.560	0.269	0.031	0.005
314	Screws,Bolts & Nuts Of Iron Or Steel	0.015	0.237	1.422	2.277	3.000
315	Security & Alarms Etc.	-	-	0.029	0.074	0.210
316	Seed Business	-	-	-	-	-
317	Services (Including Telephone/Fax Etc)	0.304	0.022	61.736	6,862.145	9,194.589
318	Services On Board	-	-	-	1.008	1.622
319	Sewing Machines	-	0.049	0.049	0.039	0.054
320	Shoe Uppers(Leather/ Composition Of Lthr)	-	0.015	0.194	0.168	0.490
321	Sign Boards/Advertisements Etc.	-	-	-	0.039	0.262
322	Silk Yarn	-	-	-	0.018	0.005
323	Smart Cards	-	-	-	-	-
324	Soap Stocks	-	3.103	12.403	8.577	13.610
325	Socks	-	0.025	0.214	0.746	0.041
326	Soda Ash	216.872	266.117	273.871	237.439	351.038
327	Sodium Silicate	1.316	1.111	0.977	1.584	1.392
328	Spares For All Type Of Welding Machines	-	-	-	-	-
329	Sparking Plugs	0.255	0.231	0.164	0.064	0.071
330	Spices	0.031	0.041	0.094	0.091	0.105
331	Spirits	-	-	-	-	0.021
332	Sports Goods	0.005	0.049	0.090	0.245	0.266
333	Spring Mattresses	-	-	-	-	-
334	Stationery	0.162	11.914	52.281	49.429	41.837
335	Steel Fixtures	-	-	0.037	0.185	0.169
336	Steel Pipes	-	0.136	0.494	0.371	0.140
337	Steel Poles	-	-	-	-	-
338	Steel Safe	-	0.005	0.022	0.060	0.032
339	Steel Structures	0.202	0.216	1.702	0.436	0.268
340	Steel Wire Stranded	0.004	0.080	0.322	0.296	0.172
341	Steel Wires	-	-	-	0.005	-
342	Steel Wools	-	0.170	0.236	0.088	0.232
343	Sticker Lables	-	-	-	0.106	20.573
344	Stone Articles	-	0.008	1.091	0.579	0.181
345	Stone Crusher	-	0.409	1.191	1.942	0.882
346	Stone Powder	-	-	-	-	-
347	Storage Batteries	-	0.211	0.244	2.017	-
348	Storage Tanks Of Iron Or Steel	-	-	0.015	-	0.002
349	Straw Board	-	-	-	0.001	-
350	Sugar (Including Baggasse And Molasses)	-	-	-	-	-
351	Surgical Gloves	-	-	0.061	0.061	0.060

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
352	Surgical Instruments & Appliances	0.310	1.076	3.428	7.554	8.083
353	Sweets	-	0.033	0.028	0.141	2.371
354	Switches, Relays, Fuses Etc	-	0.329	0.508	0.909	0.697
355	Syrups & Squashes	-	0.017	0.023	0.019	0.023
356	Table, Kitchen Ware Of Plastic	0.077	0.047	0.032	0.493	1.206
357	Tableware, Kitchen Ware Of Wood	-	-	-	0.935	1.061
358	Tanning Subs. Based On Chromium Sulphate	4.812	5.742	0.748	-	-
359	Tea	0.017	5.840	22.534	15.195	25.075
360	Telephone Parts	123.781	132.655	95.627	71.018	59.859
361	Telephone Sets	0.197	4.428	2.169	27.618	20.909
362	Television Cameras	-	0.005	0.007	-	-
363	Television Parts, Of Plastic	-	0.107	0.863	0.254	0.016
364	Television Sets	4.445	0.744	1.338	0.552	0.004
365	Temprary Commodity	-	-	-	-	-
366	Tent & Tarpauline	-	-	0.009	0.006	-
367	Textile Fabrics Otherwise Impregnated	-	-	0.003	-	0.196
368	Thermo Pack	-	0.002	-	-	-
369	Thermostats	0.168	0.269	0.300	0.228	0.004
370	Timber Wood	-	-	0.376	0.145	20.776
371	Tissue Papers	-	-	-	-	0.124
372	Tobacco Extracts & Essences	-	-	-	0.028	0.418
373	Toilet Soap	-	0.015	0.543	0.395	0.298
374	Tomato Ketchup	-	-	-	0.003	-
375	Tools & Implements	0.019	1.943	6.768	9.173	9.739
376	Toothpaste	-	0.017	0.046	0.019	-
377	Toothpaste/Toothpowder	-	0.504	2.247	1.226	2.006
378	Tracing Paper	0.038	0.007	0.015	0.003	-
379	Trailors	-	-	0.006	-	0.001
380	Transmission Equipment	-	0.264	0.462	0.007	0.035
381	Turbines (Hydraulic)	-	-	-	-	-
382	Typewriters (Electric & Non-Electric)	0.080	0.161	0.612	1.037	1.072
383	Tyre Inflators	-	-	-	-	0.001
384	Tyres & Tubes	-	0.191	3.986	11.280	6.710
385	Tyres Retreading	-	-	-	0.086	-
386	Umbrella	-	-	-	-	-
387	Un-Interruptable Power Supply	-	-	-	-	0.061
388	Vaccum Cleaners	-	-	-	0.022	0.246
389	Vegetabel Oil	-	0.473	0.564	0.618	1.148
390	Vegetable Ghee	2.151	1.697	2.374	2.649	1.026

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
391	Vegetable Oils Other Than Edible Oil	-	-	0.001	0.021	0.191
392	Vehicles(Others)	-	-	0.421	0.518	2.495
393	Veneer	0.412	0.323	0.331	0.596	0.540
394	Veterenary Medicines	-	0.032	-	-	0.632
395	Video Cameras/Vcr/Vcp	-	-	-	0.009	0.042
396	Video Games	-	-	-	-	-
397	Washing Machines	0.014	0.020	0.037	0.030	0.021
398	Waste & Scrap Of Plastic	-	-	-	-	-
399	Watch Case	-	-	-	0.004	0.004
400	Watches And Clocks	-	-	-	-	-
401	Water Coolers (Plastic)	0.009	-	-	-	-
402	Water Filters	-	-	0.004	0.045	0.100
403	Water Meters,Electric Or Gas Meters	0.079	-	0.001	0.011	-
404	Water Proof Canvas Flocking Cloth	-	0.003	0.002	-	0.010
405	Water Proofing Compounds	-	-	-	-	0.033
406	Water Pumps	22.462	31.607	34.551	35.067	25.495
407	Wax	-	-	0.006	-	0.021
408	Wax Papers,Gummed Tape, Filter Paper	-	-	-	-	-
409	Welding Fluxes/Electrodes	-	0.057	0.659	1.072	1.098
410	Wheat/Meslin Flour	-	-	0.002	0.001	0.003
411	Wire Netting Looms	-	-	-	-	0.045
412	Wireless Receiving Sets	-	-	-	-	-
413	Wires & Cables	0.827	5.605	50.239	49.281	23.673
414	Wood In The Rough	-	-	0.270	0.361	0.412
415	Wood Log	-	-	-	-	-
416	Wood Penal	-	0.488	0.952	0.166	0.051
417	Woolen Yam	2.255	1.945	3.422	2.135	3.011
418	Woven Fabrics Of Wool/ Fine Animal Hair	-	0.171	0.066	0.017	0.589
419	X-Ray Films	-	0.015	0.037	0.014	-
420	X-Ray Machines	-	0.005	0.013	-	-
421	Yogurt(Raita)	-	-	-	-	-
422	_Miscellaneous Collections	67.228	89.114	36.535	161.010	137.079
<b>Grand_Total</b>		<b>2,167.400</b>	<b>2,717.400</b>	<b>7,822.300</b>	<b>19,607.170</b>	<b>25,332.770</b>
Refund Amount		144.500	202.900	151.870	232.880	339.080
<b>Net Receipt</b>		<b>2,022.900</b>	<b>2,514.500</b>	<b>7,670.430</b>	<b>19,374.290</b>	<b>24,993.690</b>

**TABLE-33.5**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Absorbent Cotton	1.498	2.127	1.470	2.469	1.252
2	Account Books & Registers	0.226	0.241	0.510	0.448	0.567
3	Acetate Yam	10.020	-	0.704	1.764	0.015
4	Acid(Others)	-	-	-	0.010	-
5	Acrylic Yam	-	0.150	1.518	0.010	-
6	Adhesive/Adhesive Tapes	0.951	3.771	4.632	3.428	5.476
7	Adhesive Tape Of Rubberised Textile	-	-	-	0.048	0.188
8	Aerated Waters/Beverages	283.966	312.911	208.490	188.953	231.505
9	Aerials & Antenas	-	0.056	0.025	0.013	0.012
10	Agricultural Sprayers	-	-	-	-	0.367
11	Air Compressor Fan Etc	0.007	0.022	0.006	0.013	0.287
12	Air Conditioners	27.153	42.005	11.638	10.705	24.069
13	Air Coolers/Desert Coolers	0.037	0.039	0.062	0.102	0.114
14	Aircraft Parts	-	-	-	-	0.003
15	Aluminium Containers,Drums, Cans,Boxes	0.059	-	0.035	0.006	0.011
16	Aluminium Doors & Windows	0.215	0.216	0.004	0.023	0.064
17	Aluminium Goods	4.041	4.335	5.018	4.782	3.086
18	Aluminium Plates,Sheets & Strips	0.039	0.051	0.045	0.114	0.134
19	Aluminium Reservoirs,Tanks Etc	0.075	0.124	0.045	-	-
20	Aluminium Rods	-	-	-	-	-
21	Aluminium Sulphate	0.203	0.085	-	-	-
22	Aluminium Tubes And Pipes	-	0.051	0.049	-	0.023
23	Ammonia Gas	-	0.002	0.005	0.020	-
24	Ammonium Chloride	115.858	139.041	127.278	57.256	47.537
25	Ammunition Belt	0.119	0.089	0.137	0.142	-
26	Arms & Ammunition	0.007	0.364	0.163	0.428	0.014
27	Artificial Flowers	-	-	0.070	-	0.035
28	Artificial Leather & Rexine	35.971	28.269	31.751	28.236	24.687
29	Artificial Marble Slab	-	-	0.020	0.025	0.047
30	Artificial Teeth	-	0.102	0.114	0.073	-
31	Asbestos Products	-	0.049	-	-	-
32	Asphalt	-	0.165	2.176	2.471	-
33	Auto Parts	80.646	134.644	167.788	168.753	171.223
34	Autocycles Including Rickshaw	8.534	18.531	6.497	3.400	12.024
35	Bags (Packing, Goods, Of Woven Textile)	-	-	0.136	0.704	1.140
36	Baling Hoops	-	0.144	0.641	0.289	0.500

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Ball & Roller Bearing Complete	0.015	0.295	0.470	0.283	0.436
38	Ball Point Pens	6.555	10.985	13.630	8.966	11.864
39	Ballast Chokes	-	-	-	0.068	0.136
40	Barbed Wire	0.537	0.332	0.960	1.422	0.584
41	Battery Separators	0.355	0.221	0.136	0.384	0.428
42	Bed,Table,Kitchen,Toilet Linen	-	0.017	0.053	0.094	0.091
43	Bicycle Parts	45.631	78.380	86.717	88.874	97.086
44	Biscuits	7.898	5.899	12.543	10.775	16.157
45	Bitumen Natural	-	-	0.064	-	0.220
46	Bitumens/Cokes (Petroleum)	-	-	0.326	0.143	0.588
47	Blades For Saws Of All Kind	0.982	0.157	0.157	0.229	0.087
48	Blades(Safety)	26.739	19.557	49.900	67.748	75.122
49	Bleaching Powder	1.234	4.044	7.872	7.639	5.810
50	Blister Packing	0.083	0.386	0.496	0.033	0.264
51	Bobbins Of Iron & Steel	0.024	0.540	0.216	0.405	1.503
52	Bone Crushing	0.342	0.668	1.013	0.591	1.390
53	Boxes,Wood	-	0.015	0.010	0.003	-
54	Brake Fluids	1.292	1.019	1.591	1.536	1.658
55	Brake Lining & Pads	0.196	0.518	0.355	0.117	0.590
56	Brass Rods	0.668	0.704	0.922	0.602	0.531
57	Brass Water Sanitary Fittings	1.940	0.941	2.002	1.903	1.748
58	Brass Wires	-	-	-	0.048	0.043
59	Bricks,Blocks,Tiles Of Refractory Nature	0.066	0.008	0.018	0.003	0.509
60	Brushwares	-	-	0.009	0.005	0.003
61	Bubble Gum	-	-	-	-	-
62	Buckles	0.559	0.422	0.353	0.514	0.464
63	Buckrams	1.349	0.881	1.082	3.143	0.964
64	Building Bricks Of Ceramics	3.023	10.927	1.001	0.962	13.503
65	Building Components	0.474	0.542	0.039	0.047	0.010
66	Buildings(Pre-Fabricated)	-	-	-	-	-
67	Bus,Tractor,Truck Bodies	110.676	56.386	92.430	73.756	48.153
68	Butter	-	-	-	-	-
69	Buttons	0.351	0.330	0.299	0.209	0.115
70	Calander Of Paper & Paperboard	0.006	-	-	-	-
71	Calcium Carbonate	3.418	3.852	3.929	2.812	3.276
72	Calcium Phosphate	-	-	0.014	-	-
73	Canvas Cloth/Cover For Canvas Hose	-	0.112	0.981	1.226	0.344
74	Capacitors	3.638	6.849	5.641	4.810	6.518
75	Carbon Dioxide Gas(CO <sub>2</sub> )	96.560	96.860	160.593	134.182	165.285
76	Carbon Paper	-	-	-	0.001	0.001
77	Carpets Synthetic (Machine Made)	17.117	14.949	18.100	15.309	15.288
78	Carpets Tufted (Hand Knitted)	7.413	8.934	7.557	3.554	6.612

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
79	Carpets Woollen (Machine Made)	5.032	8.528	8.839	4.458	3.117
80	Carton Machine	-	0.019	0.032	0.022	0.010
81	Cassettes Recorded (Audio/Video)	-	-	-	-	-
82	Cassettes Unrecorded (Audio)	0.098	0.004	-	-	-
83	Cassettes Unrecorded (Video)	0.001	-	-	-	-
84	Casting Machine/Metal Foundry	-	0.050	0.202	1.365	0.590
85	Caustic Soda	0.696	0.599	4.089	6.810	5.410
86	Cement	-	-	0.272	28.746	72.715
87	Cement Construction Blocks	-	-	0.080	0.069	0.030
88	Cement Pipes	-	0.003	0.006	-	0.046
89	Ceramic Tiles	29.362	49.716	53.549	30.304	47.294
90	Cereal Products	-	0.371	1.027	1.038	2.145
91	Chemicals Inorganic/ Industrial Gases	0.477	2.842	4.586	3.094	1.675
92	Chemicals Organic	60.774	80.531	94.482	76.368	90.271
93	Chip Board	17.076	19.626	24.053	19.749	18.872
94	Choline & Its Salts; Lecithins	0.038	-	-	-	-
95	Cigarettes	-	13.962	58.390	41.001	78.832
96	Cigarette Filter Rods	-	-	0.821	0.611	0.880
97	Cinematographic Films	-	-	-	0.044	0.054
98	Circuit Breaker, Electrical	-	-	0.110	0.092	0.063
99	Clock Movements, Complete & Assembled	0.339	0.478	0.378	0.215	0.314
100	Clocks With Watch Movements	-	-	-	0.004	0.014
101	Clocks (Alarmed)	-	0.065	0.066	0.100	0.076
102	Cloth Articles Accessories Of Leather	2.980	1.068	1.877	8.552	13.471
103	Cng Station	-	-	1.234	2.743	5.509
104	Coal Tar	-	-	-	-	-
105	Coat Hangers Plastic	0.034	0.060	0.041	0.025	0.009
106	Colouring Material (Other)	8.536	6.908	5.505	4.523	2.558
107	Computer Parts	-	0.618	18.141	17.096	46.678
108	Computer Software	-	-	-	-	-
109	Computer Stationery	0.362	0.567	1.720	2.397	5.394
110	Concrete Components	1.931	2.146	3.504	3.051	4.420
111	Confectionery & Bakery Products	8.584	11.491	12.231	16.019	13.693
112	Control Panels	0.504	0.106	1.266	1.953	1.272
113	Conveyor Belts Of Textile Materials	-	-	-	0.005	0.287
114	Conveyor Belts Of Vulcanised Rubber	3.405	2.625	4.059	3.739	4.787
115	Copper Rods	0.065	0.055	0.005	-	-
116	Copper Strips	7.368	7.352	7.302	10.634	11.051

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
117	Corn Oil	-	-	-	0.908	0.596
118	Corrugated & Solid Boards	8.278	6.665	8.088	9.295	8.540
119	Corrugated Packages, Cartons, Boxes Etc	8.056	8.289	11.864	17.826	17.461
120	Cotton Carded Or Combed	133.407	104.603	102.233	122.830	70.566
121	Cotton Dyeing	2.244	2.203	4.270	2.464	4.170
122	Cotton Fabrics	-	14.610	10.473	12.101	7.985
123	Cotton Linters	-	0.126	-	-	-
124	Cotton Not Carded Or Combed (Ginned)	-	-	-	2.344	6.962
125	Cotton Seed Oil	0.134	0.349	0.754	0.159	0.137
126	Cotton Sewing Thread	0.940	1.206	26.276	23.788	21.680
127	Cotton Yam	987.588	1,019.797	1,217.173	1,038.705	695.719
128	Creams & Polishes For Footwear	-	0.119	0.635	0.398	0.570
129	Crockery (Ceramic)	-	-	-	0.007	0.203
130	Crown Corks	0.596	0.014	0.204	1.584	2.038
131	Curtains	-	0.056	-	-	-
132	Custard Powder	-	0.162	0.333	0.295	0.373
133	Cutlery	-	-	-	-	-
134	Deep Freezers	204.479	214.033	245.875	219.323	238.223
135	Detergents	-	0.200	2.291	2.152	3.563
136	Diaries	0.025	0.047	0.046	0.045	0.033
137	Digital Switching System	-	-	0.007	-	0.002
138	Distilled Water/Distillery Products	-	-	0.037	0.001	0.007
139	Drawn Wire	-	-	-	0.020	0.038
140	Drill Machines	-	-	-	-	0.011
141	Dyeing Extracts	-	0.990	1.126	0.752	0.992
142	Dyes & Colours	2.845	4.066	6.135	6.402	5.999
143	Earth Colours	0.038	0.058	0.062	0.071	0.045
144	Elec Generating Sets & Rotary Converters	0.104	0.259	44.463	25.186	21.700
145	Electric Bulbs & Tubes	9.086	9.402	8.089	6.727	4.156
146	Electric Coffee & Tea Makers	-	7.839	25.144	17.981	28.274
147	Electric Control Equipment	-	0.116	0.112	0.068	0.347
148	Electric Cooking Range/ Ovens & Grills	-	0.001	-	-	0.037
149	Electric Fans	0.427	0.335	0.243	0.160	0.249
150	Electric Food Choppers	-	0.001	-	-	-
151	Electric Iron	-	-	-	-	0.008
152	Electric Lighting & Signalling Eqpt	-	0.008	-	0.001	0.023
153	Electric Motors	0.442	0.256	0.225	0.151	0.089
154	Electric Water Coolers	0.065	0.990	5.511	11.114	8.532
155	Electric Welding Machine	-	-	-	-	-

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
156	Electric Welding Wires,Rods, Electrodes	-	4.235	3.479	6.100	9.242
157	Electrical Energy	-	-	1,993.181	4,554.030	6,476.934
158	Electrical Goods & Parts(Nos)	12.758	21.376	127.108	111.113	101.366
159	Electrical Insulators Of Any Material	0.311	0.253	0.498	0.441	0.947
160	Electro Medical Apparatus	-	0.196	1.036	2.564	4.195
161	Electro-Mechanical Hand Tools	-	0.002	0.243	0.755	0.609
162	Embroidery	3.210	6.890	10.734	28.296	29.676
163	Enamelled Copper Wire	5.672	5.473	3.435	0.993	3.190
164	Envelopes	-	0.071	0.201	0.208	0.188
165	Essences/Essential Oils	0.475	0.672	0.709	1.604	0.936
166	Expanded Metal Of Copper	-	0.124	0.348	0.149	0.154
167	Expanded Metal Of Iron Or Steel	-	-	-	0.042	0.062
168	Extraction Of Oil From Rice Bran(Powder)	-	-	-	-	-
169	Fabrications	1.317	6.393	4.131	7.033	12.699
170	Facsimile Machines	-	0.001	0.018	0.040	0.036
171	Felt,Whether Or Not Impregnated	-	-	-	-	-
172	Ferro Silicon	-	-	0.013	-	0.009
173	Fertilizers/Urea	15.865	13.523	12.229	9.124	41.992
174	Fibre Glass	0.470	0.508	0.798	0.825	1.036
175	Finishing Material For Leather Industry	0.987	0.256	1.148	1.653	1.329
176	Fire Fighting Instruments	1.175	1.505	2.767	5.549	7.363
177	Flat-Rolled Pdt.Of Iron/ Steel (Hot/Cold)	0.005	0.585	0.434	1.086	0.474
178	Flat-Rolled Products Of Stainless Steel	-	0.048	0.003	0.045	0.024
179	Flax Cloth	-	0.141	0.059	0.013	-
180	Flour Mills	0.025	0.265	0.117	-	-
181	Flush Doors	0.116	0.158	0.165	0.003	0.568
182	Foam & Foam Products	5.891	5.467	11.873	7.872	3.000
183	Food Colours	0.159	0.406	0.254	0.309	0.365
184	Food Products	35.625	67.865	167.490	182.177	161.950
185	Footwear	25.704	70.349	81.919	81.964	77.010
186	Formica	0.128	-	0.082	0.035	0.045
187	Fruit Or Vegetable Juices	110.942	144.151	321.505	331.587	323.378
188	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	-	-	0.005	0.017
189	Fruits & Vegetables Preserved	0.042	0.012	0.217	0.203	0.387
190	Fuel Filters	-	-	0.473	0.834	8.822
191	Furniture(Steel)	1.078	0.686	0.188	0.125	0.335
192	Furniture(Wooden)	0.981	1.210	2.496	8.271	9.352
193	Furniture,Bases,Covers For Sewing Machin	-	-	0.030	0.028	0.081

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
194	G.I.Pipes	-	0.070	0.574	1.716	9.739
195	G.I.Wires	0.213	0.048	0.110	0.047	0.001
196	Gas Appliances(Other)	5.676	5.313	3.617	2.649	1.374
197	Gas Operated Machines And Apparatus	-	-	0.015	0.322	0.133
198	Gases & Acids	0.069	0.669	0.086	0.641	0.644
199	Gaskets,Washers & Other Seals	-	-	0.015	0.004	0.005
200	Gasoline Dispensing Pumps	2.101	3.640	2.713	3.374	3.343
201	Gelatins	2.434	7.726	4.634	-	-
202	Glass & Glasswares Etc	47.879	74.263	69.919	52.827	46.408
203	Glass Ampoules	-	-	1.065	2.040	1.631
204	Glass Bottles	0.007	0.074	0.105	0.062	0.064
205	Glass Fibres & Articles	0.140	0.033	0.003	-	0.009
206	Glass Sheet(Not Worked)	-	-	-	0.002	0.034
207	Glass Sheet(Polished)	-	-	0.250	31.310	28.687
208	Glassware Used For In-Door Decoration	-	-	-	-	-
209	Gloves,Mittens & Mitts Knitted	-	-	-	-	0.091
210	Glue & Synthetic Resines All Sorts	17.998	23.653	20.302	25.577	46.665
211	Glycerine	8.634	12.221	22.669	14.626	13.800
212	Gold	-	-	-	-	0.746
213	Goldi Locks	-	0.001	-	-	-
214	Greeting/Post Cards	-	-	-	0.017	0.047
215	Grills/Netting/Fencing/ Wire Gauzes	2.023	2.129	0.156	0.119	0.092
216	Grinding Of Glass/Chemicals	0.022	0.020	0.017	0.016	0.026
217	Grinding Wheels Pedal Or Hand Operated	0.155	0.480	0.030	-	0.002
218	Grinding Wheels Without Framework	0.454	0.559	0.880	0.400	0.194
219	Gum Tapes	1.818	3.295	0.025	0.038	0.054
220	Hard Boards	-	0.044	2.041	1.212	1.200
221	Hard Cokes	-	-	-	-	-
222	Hard Wastes	9.000	13.394	0.061	0.287	0.456
223	Harness Wire	-	-	-	-	0.054
224	Hatching Eggs	-	-	2.991	4.889	9.221
225	Headgear & Parts	-	-	0.946	0.391	0.049
226	Human/Animal Blood Prep. For Therapeutic	-	-	-	-	-
227	Hydrochloric Acid	-	-	-	-	-
228	Hydrogen Peroxide	0.366	0.762	0.787	0.463	0.714
229	Ice	-	-	0.001	-	-
230	Ice Cream	129.618	143.455	173.072	50.075	38.924
231	Imitation Jewellery	-	0.348	0.285	0.205	0.025
232	Importer/Whole Saler	145.528	392.186	586.369	754.969	1,033.081

Lahore		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
233	Industrial Gloves	0.015	-	-	-	-
234	Ingot,Aluminium	-	0.037	-	-	-
235	Ingot,Stainless Steel	0.057	0.222	0.051	0.836	3.179
236	Injection/Blow Moulding	-	-	-	-	0.011
237	Insecticides	-	0.218	0.668	0.147	0.285
238	Instruments/Appl.Used In Dental Sciences	-	0.205	1.137	1.292	1.059
239	Interchangeable Tools For Hand Tools	-	-	0.015	-	0.036
240	Iron & Steel Products	1.262	5.770	11.706	8.991	5.213
241	Iron Nails	1.063	0.964	0.493	0.417	0.207
242	Iron Or Steel Billets	2.771	6.323	1.238	2.992	4.750
243	Iron Or Steel Ingots	17.627	24.620	12.739	13.862	12.767
244	Jams & Jellies	-	0.016	0.113	0.128	0.203
245	Jute Products	52.881	51.191	53.777	27.444	44.192
246	Knitted Garments / Hosiery	0.200	0.543	3.729	5.274	5.608
247	Knitted Or Crocheted Fabrics	0.911	1.019	1.364	2.726	2.877
248	Knitting Yam	-	0.013	-	0.178	2.186
249	Labels,Badges Of Textile	0.207	1.517	1.260	1.937	1.595
250	Lac,Gums,Resins(Natural)	0.771	1.314	2.354	2.220	2.767
251	Laces & Braids	0.036	0.038	0.130	0.296	0.307
252	Laminated Board	0.425	1.795	3.674	1.615	1.569
253	Lamination	-	-	-	0.012	0.044
254	Lamps & Light Fittings	7.706	3.178	0.261	8.142	9.021
255	Laundry Soap	2.287	1.387	0.031	0.258	0.270
256	Leather (Patent/Laminated/ Metallized)	-	0.055	-	0.067	0.107
257	Leather Articles	0.118	0.247	0.332	3.874	5.189
258	Leather Gloves	-	0.013	0.016	0.170	0.029
259	Leather Tanned Of Other Animals	2.059	4.593	8.198	14.184	7.049
260	Lime	0.071	0.108	0.112	0.118	0.100
261	Liquid Glucose,Glucose	-	0.095	0.457	0.407	0.417
262	Locks Of Base Metal	0.006	0.007	0.008	0.003	0.001
263	Lpg Cylinders	0.918	1.342	14.344	27.148	10.876
264	Lpg Regulators (Cylinder Valves)	-	0.006	0.117	0.450	0.107
265	Lubricating Preparations/ Anti Rust Oil	0.074	0.085	0.118	0.112	0.098
266	M.M.Yarn Soft Waste	7.215	21.421	31.621	24.004	11.458
267	M.S.Bars & Rods	0.017	-	-	0.003	0.010
268	M.S.Pipes	30.957	21.847	27.059	28.372	17.034
269	M.S.Products (Mild Steel Rerolled)	120.288	191.145	105.705	102.970	66.526
270	Mach.For Sugar Manuf.Other Than Crusher	0.413	4.722	13.666	2.426	3.833

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
271	Machine Parts, Not Elsewhere Specified	-	0.041	0.063	0.098	0.542
272	Machinery For Bleaching, Washing, Drying	-	0.061	0.157	0.041	0.021
273	Machinery For Manuf. Of Confectionery Etc	0.099	0.764	0.269	0.198	0.490
274	Machinery For Preparing Tanning	-	-	-	-	-
275	Machinery Parts & Agricultural Parts	1.935	1.700	4.015	4.787	4.413
276	Machinery Parts (Mechanical)	8.008	15.187	42.678	31.682	32.247
277	Maize Products	-	-	0.114	-	-
278	Maize Starches	-	0.293	0.166	0.082	0.115
279	Man Made Fibres & Yarn	376.538	265.079	290.670	317.886	252.315
280	Mango Pulp	-	-	-	0.021	0.054
281	Marble Handicrafts	-	-	-	0.002	0.014
282	Marble Tiles	4.153	4.670	3.487	1.948	1.523
283	Match Boxes	5.859	2.078	0.944	4.037	7.288
284	Mattresses	-	0.135	0.162	0.135	0.125
285	Medical Diagnostic Kits	-	-	0.019	0.057	0.012
286	Metal Containers	16.695	25.449	18.514	16.653	10.020
287	Metal Products Sheets	-	0.015	0.268	0.325	0.570
288	Metallised Products	0.085	0.063	0.090	0.125	0.276
289	Milk And Cream	1.135	3.866	14.259	11.161	28.612
290	Mineral Water	0.127	0.093	2.095	2.085	0.513
291	Motor Cars	90.683	109.856	101.588	101.345	179.070
292	Motor Cars Seats	1.465	0.229	0.013	0.132	-
293	Motor Cycles	87.599	79.919	90.044	119.569	153.347
294	Moulds	0.693	1.313	2.024	2.206	1.972
295	Music Instruments	-	-	-	0.002	0.008
296	Natural Gas	-	-	1,123.922	1,839.004	1,702.475
297	News Print	-	-	-	-	-
298	Nitric Acid, Sulpho-Nitric Acid	0.002	0.004	0.001	-	-
299	Non Ferrous Metal Product (Ash & Residues)	-	-	0.108	0.035	0.004
300	Oil Cake	-	0.108	0.378	0.081	-
301	Oil Cookers & Pressure Stoves	0.014	0.064	0.242	0.374	0.274
302	Oil Dirts	0.277	0.297	0.628	1.260	0.908
303	Oil Filters	-	-	0.126	0.194	0.541
304	Opium	0.053	0.378	0.548	0.767	1.374
305	Other Engines & Motors	8.426	4.735	4.935	4.274	3.179
306	Oxygen Gas	13.675	16.876	18.183	10.178	13.878
307	Package Type Watertube Boiler	-	-	-	-	-
308	Paint & Varnishes	112.905	143.500	171.277	162.154	180.534
309	Paper & Paperboard	483.252	594.073	626.723	610.195	465.675

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
310	Paper & Paperboard Cutting Machines	-	0.016	0.187	0.126	0.459
311	Paper Cones,Bobbins Etc	5.156	3.994	5.082	7.048	6.928
312	Paper Products	86.928	119.005	149.912	150.483	213.357
313	Paper Roll/Sheet	-	-	-	-	0.009
314	Paper Sacks	3.862	3.947	3.393	4.432	4.609
315	Parts & Accessoriries Of Meters	0.633	0.504	1.760	0.698	0.212
316	Parts Of Arms And Ammunition	0.153	0.547	-	0.916	0.028
317	Parts Of Balloons,Gliders, Aircrafts Etc	0.080	0.085	0.155	0.013	-
318	Parts Of Electric Motor	0.002	0.011	0.019	0.048	0.039
319	Parts Of Sewing Machines	-	-	-	0.163	0.038
320	Parts(Elec.Transformer, Static Converter)	-	-	-	-	-
321	Perfumery & Cosmetics	16.903	17.725	21.941	21.893	26.900
322	Pesticides	-	0.007	1.528	1.615	121.261
323	Pet Grease	-	-	-	-	-
324	Pharmaceutical Products	9.104	13.233	16.744	23.832	38.715
325	Phathalic Acid Esters	0.044	-	0.154	-	-
326	Photocopying Apparatus	-	-	0.008	0.139	0.181
327	Photographic Films In Rolls Etc	0.328	0.515	0.984	0.577	0.625
328	Photographic Plates Or Films Developed	0.102	0.267	0.288	0.258	0.110
329	Pig Iron	-	1.055	2.705	3.325	3.181
330	Pile Fabrics	0.094	0.180	0.098	-	-
331	Pipe & Tube Fittings Of Iron Or Steel	0.597	0.994	2.540	3.656	2.973
332	Plastic Crockery	0.215	0.205	0.177	0.495	0.481
333	Plastic Printing	0.060	0.093	0.457	0.354	0.235
334	Plastic Products(Others)	31.488	40.819	63.124	52.352	62.972
335	Plastic Ropes	0.092	0.229	0.133	0.028	0.060
336	Plastic Sheets & Other Articles	-	0.062	0.104	0.178	0.657
337	Plastic Shoes	16.901	23.571	22.715	17.524	19.107
338	Plates,Sheets,Films Etc Of Polyethylene	0.037	0.013	0.266	0.679	1.147
339	Plywood	3.254	4.408	5.249	5.039	4.379
340	Pol Products (Including Petroleum, Lubricating Oils)	37.261	64.631	77.847	61.849	36.547
341	Polyester Filament Yam	18.673	14.903	8.948	31.016	11.386
342	Polyester Staple Fibre	45.608	63.913	83.402	49.410	22.132
343	Polyester Zips	1.370	1.420	1.672	2.404	2.312
344	Polyethylene Bags	7.227	7.633	9.620	10.896	7.842
345	Polypropylene Bags	38.132	62.069	45.066	28.037	16.507
346	Polystyrene	0.234	0.050	0.162	0.491	0.284
347	Polyvinyl Granules	0.069	0.240	0.275	-	-
348	Potassium(Other)	0.003	0.081	0.103	-	-

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
349	Potato Chips	1.169	10.985	19.118	8.401	6.498
350	Pottery	-	0.014	-	-	-
351	Poultry Feed	10.294	6.382	0.014	0.013	0.037
352	Power Looms(Grey/ Ticken Cloth)	86.242	91.476	118.723	78.143	69.730
353	Power Transformers	2.922	0.950	17.049	20.080	8.740
354	Precious Stones	0.036	0.048	0.053	0.025	0.003
355	Prepared Pigments, Opacifiers & Colours	0.103	0.198	0.160	0.268	0.116
356	Preserved Food	0.053	-	-	0.012	-
357	Primary Cells & Batteries	-	0.900	2.137	1.377	2.690
358	Printing Blankets	-	-	-	-	0.015
359	Printing Industries/Press	6.242	10.795	12.016	18.551	24.196
360	Printing Inks	1.932	2.614	2.305	2.535	2.834
361	Process Oil	-	-	0.028	0.214	0.296
362	Processed Cotton Cloth	4.976	5.510	3.827	7.757	9.050
363	Processed Fabrics	126.504	116.541	103.424	90.137	98.517
364	Pumps For Liquids,Liquid Elevators	-	-	0.046	0.069	0.064
365	Pvc And Allied Products	0.213	0.097	-	0.473	2.779
366	Pvc Bottles	0.220	0.156	0.048	0.027	0.259
367	Pvc Coated Fabrics	-	-	-	-	0.002
368	Pvc Doors & Windows	-	-	-	-	-
369	Pvc Pipes	4.374	6.250	11.614	6.861	5.320
370	Quilt	0.084	0.143	2.277	11.879	30.222
371	Radio Sets	0.015	-	-	-	-
372	Railway Sleepers Of Iron Or Steel	-	0.017	0.068	0.075	0.054
373	Railway Sleepers(Cross-Ties) Of Wood	-	-	-	-	-
374	Railway Track Clips	-	-	-	-	5.923
375	Rcc Pipes	0.782	0.398	0.507	0.557	0.989
376	Ready Made Garments	24.568	34.682	56.387	65.323	60.111
377	Refractory Cements,Mortars, Concrete Etc	-	-	-	-	-
378	Refractory Ceramic Goods (Crusibles Etc)	0.049	0.130	0.292	0.115	0.074
379	Refrigerator Parts	-	-	-	0.001	0.008
380	Refrigerators	0.206	0.401	5.878	2.464	6.376
381	Resin Material(Other)	20.797	12.331	11.850	8.994	11.638
382	Rice	0.004	0.072	0.283	0.125	0.033
383	Rice Husking	-	-	-	-	-
384	Rock Salt/Sodium Chloride/ Table Salt Etc	-	-	-	-	-
385	Rosins	-	-	-	-	-
386	Rough Board	-	0.008	0.002	-	-
387	Rubber Compounds	0.279	0.019	0.188	0.336	-

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
388	Rubber Goods	176.793	219.892	214.521	213.058	116.491
389	Rubber Hoses	-	-	-	-	-
390	Sanitary Fittings	-	0.160	3.053	2.843	2.685
391	Sanitary Ware Of Iron Or Steel	0.028	0.033	0.046	0.066	0.061
392	Sanitary Ware Of Plastic	-	0.023	0.065	0.456	0.170
393	Sanitary Wares Of Ceramic	6.793	6.827	5.261	5.030	2.453
394	Sausages	-	-	-	-	0.084
395	Scales	-	-	-	0.479	0.900
396	Scraps Of Iron Or Steel (Ship Breaking)	6.154	7.461	3.852	4.835	5.455
397	Screw Jacks/Pully Tackle & Hoists	-	-	0.010	0.045	0.137
398	Screws,Bolts & Nuts Of Iron Or Steel	2.939	4.361	3.511	3.460	2.636
399	Seed Business	-	-	0.001	-	-
400	Services (Including Telephone/Fax Etc)	7.767	9.036	130.036	300.294	334.995
401	Services On Board	0.010	-	-	-	-
402	Sewing Machines	2.417	1.402	2.977	1.453	1.278
403	Sewing Thread Of Man Made Staple Fibre	0.189	0.341	0.375	1.071	0.743
404	Shampoos	-	0.051	0.072	0.206	0.064
405	Shoe Uppers(Leather/ Composition Of Lthr)	0.237	1.977	5.564	2.441	2.789
406	Sign Boards/Advertisements Etc.	-	0.038	2.011	5.338	5.573
407	Silk Yarn	0.005	0.005	0.010	-	-
408	Snapias	-	0.025	0.058	0.080	-
409	Soap Stocks	2.556	16.849	56.347	40.440	55.804
410	Socks	0.001	0.317	1.841	0.972	1.364
411	Soda Ash	-	-	3.446	40.208	72.406
412	Sodium Hydrosulphate	-	-	-	-	-
413	Sodium Silicate	0.806	0.929	1.004	0.921	0.352
414	Sodium Sulphide	4.270	1.054	1.077	2.660	1.128
415	Speaker Parts	0.007	0.001	-	-	-
416	Special Purpose Vehicles (Cranes Etc)	-	-	0.015	-	-
417	Spectacle Frames	0.054	-	-	0.018	0.001
418	Spectacles,Sunglasses & Goggles	-	-	-	-	0.030
419	Spices	-	0.439	1.818	2.759	1.771
420	Spinning Machines Textile	0.200	-	0.318	13.067	10.995
421	Spirits	0.026	0.005	-	0.008	0.004
422	Sports Footwear/Canvas Shoes Etc.	0.163	0.358	0.424	0.238	2.011
423	Sports Goods	-	0.182	0.305	0.362	0.317
424	Spring Mattresses	-	-	-	-	0.876

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
425	Springs & Leaves Of Iron & Steel	0.002	0.008	0.052	0.119	0.373
426	Stainless Steel Utencils	-	-	-	0.006	0.029
427	Stamp Pads	-	-	-	0.047	0.141
428	Staple Pins	0.174	0.207	0.081	0.010	0.004
429	Stationery	0.171	3.966	6.824	7.820	8.977
430	Steel Fixtures	-	-	-	-	2.259
431	Steel Pipes	2.040	2.131	3.514	4.064	4.478
432	Steel Structures	13.644	5.360	6.069	18.907	12.228
433	Steel Wire Stranded	-	-	0.001	0.128	0.277
434	Steel Wires	6.435	3.879	3.969	5.258	6.267
435	Stencils	-	-	-	-	-
436	Sticker Lables	0.690	0.867	0.844	2.347	1.393
437	Stone Articles	-	-	0.578	0.044	0.614
438	Stone Powder	5.324	5.932	5.795	5.230	3.930
439	Storage Batteries	1.037	1.277	1.342	1.084	0.778
440	Storage Tanks Of Iron Or Steel	5.617	6.318	7.826	4.937	14.824
441	Straw Board	-	0.001	-	-	-
442	Sugar (Including Baggasse And Molasses)	123.925	568.109	894.681	518.583	753.632
443	Suitcases,Trunks,Brief Cases Etc	0.013	0.015	0.018	0.021	0.026
444	Sulphate/Clay/Gypsum	-	0.025	-	-	-
445	Sulpher	0.031	3.205	2.247	2.265	5.446
446	Sulphuric Acid	5.309	5.657	5.730	5.765	4.477
447	Surgical Gloves	0.188	0.156	0.156	0.607	0.123
448	Surgical Instruments & Appliances	1.665	0.627	1.432	28.866	24.289
449	Sweetened Supari	-	-	0.004	-	-
450	Sweets	-	0.025	0.292	0.777	2.034
451	Switch Gear	0.005	0.023	0.019	-	0.015
452	Switches,Relays,Fuses Etc	0.024	0.059	0.074	0.093	0.086
453	Syrups & Squashes	74.999	90.180	100.155	92.678	115.432
454	Table,Kitchen Ware Of Aluminium	0.019	0.016	0.021	0.025	0.024
455	Tableware,Kitchen Ware Of Wood	0.051	0.077	-	-	-
456	Tanned Leather Of Goat/ Kid Skin	-	-	-	-	0.109
457	Tanned Leather Of Sheep/ Lamb Skin	-	-	-	0.166	1.383
458	Taps, Cocks, Valves & Pipe Appliances	-	-	0.113	2.528	4.692
459	Tea	-	-	-	0.001	0.238
460	Telephone Parts	-	-	0.002	0.296	0.099
461	Telephone Sets	2.662	4.135	4.349	3.890	7.029
462	Television Sets	3.053	0.609	7.773	9.701	12.822

## Lahore

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
463	Tent & Tarpauline	4.875	8.181	3.804	7.748	10.145
464	Textile Fabrics Otherwise Impregnated	-	-	-	0.077	0.043
465	Thermo Pack	0.956	1.837	3.379	0.627	0.350
466	Thermopore Goods	-	0.060	0.468	0.472	0.278
467	Timber Wood	-	0.109	0.660	5.585	8.474
468	Tin Plate Of Iron Or Steel	0.071	0.115	0.005	0.056	1.499
469	Tins/Tin Containers	-	0.012	0.005	0.002	0.005
470	Tissue Papers	-	0.657	1.117	0.788	1.007
471	Toilet Soap	0.424	0.345	0.751	2.081	5.009
472	Tomato Ketchup	-	-	-	-	-
473	Tonga Parts	0.051	0.040	0.043	0.030	-
474	Tools & Implements	0.007	0.215	0.682	0.805	1.179
475	Tooth Picks	0.176	0.156	0.141	0.104	0.094
476	Toothpaste/Toothpowder	0.724	1.141	3.582	2.916	19.421
477	Towels & Bathrobes	0.808	0.843	1.057	1.343	2.026
478	Toys (Stuffed)	0.012	0.178	0.390	0.531	0.476
479	Tracing Cloth	-	0.005	-	-	-
480	Transformers(Not Ballast/Liq.Dielectric)	-	-	2.474	5.236	4.865
481	Turpentine Oil	-	-	-	0.005	-
482	Typewriters (Electric & Non-Electric)	-	-	0.071	0.040	0.017
483	Tyres & Tubes	18.098	26.560	32.245	22.498	23.498
484	Tyres & Tubes (Bicycles)	1.627	0.696	1.375	1.816	1.724
485	Tyres & Tubes M/Cycle, Scooter, Rickshaw)	-	0.034	0.046	0.089	0.090
486	Unani Medicines	-	-	0.041	0.042	0.998
487	Varnishes & Lacquers, Distempers Etc	12.506	12.749	20.925	20.153	36.191
488	Vegetabel Oil	-	-	-	-	0.486
489	Vegetable Ghee	1.397	1.470	1.876	0.936	1.025
490	Vegetable Oils Other Than Edible Oil	-	0.863	1.327	1.562	3.295
491	Vehicles(Others)	-	-	0.018	0.026	1.061
492	Velvet	0.007	-	-	-	-
493	Veterenary Medicines	-	0.860	-	0.014	0.173
494	Wadding	-	-	-	-	-
495	Washing Machines	1.999	0.746	1.862	1.371	5.700
496	Waste Of Plastic	-	-	-	-	-
497	Watches And Clocks	-	-	0.052	0.065	0.048
498	Water Coolers (Plastic)	-	-	-	-	-
499	Water Filters	-	0.014	0.089	0.211	0.294
500	Water Meters,Electric Or Gas Meters	10.040	13.781	25.261	19.763	25.576

<b>Lahore</b>		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
501	Water Proof Canvas Flocking Cloth	0.024	0.045	0.046	0.296	2.888
502	Water Proofing Compounds	-	0.003	0.008	-	-
503	Water Treatment Plant	-	-	-	-	0.005
504	Wax	-	0.007	0.067	0.034	0.074
505	Wax Papers,Gummed Tape, Filter Paper	0.352	0.451	0.287	0.356	0.300
506	Welding Fluxes/Electrodes	-	-	-	-	-
507	Wheat/Meslin Flour	-	-	-	-	-
508	Wire Netting Looms	1.527	1.535	0.573	0.212	0.251
509	Wireless Receiving Sets	-	0.089	1.202	1.435	7.920
510	Wires & Cables	61.603	61.960	52.715	51.595	52.577
511	Wood Free Writing Paper	155.078	146.028	135.671	143.396	92.180
512	Wood Log	-	-	-	0.827	1.396
513	Woolen Yarn	5.335	7.531	6.690	4.300	4.548
514	Woven Fabrics Of Synthetic Filament Yarn	-	-	0.313	1.093	0.465
515	Woven Fabrics Of Synthetic Staple Fibre	-	-	0.028	-	0.054
516	Woven Fabrics Of Wool/ Fine Animal Hair	-	0.472	0.889	6.050	5.148
517	Wrappers	-	-	-	-	0.138
518	X-Ray Machines	-	-	-	-	-
519	Yeast	0.019	2.244	5.644	0.431	0.020
520	Yogurt(Raita)	-	-	-	1.179	2.260
521	Zari	-	-	-	-	-
522	Zinc Oxide	0.484	0.445	0.075	0.443	0.083
523	Zinc Sulphate	-	-	-	-	-
524	_Miscellaneous Collections	-242.257	-235.961	40.189	-8.171	97.769
<b>Grand_Total</b>		<b>5,587.400</b>	<b>7,052.700</b>	<b>12,265.600</b>	<b>14,998.628</b>	<b>17,348.760</b>
Refund Amount		3,328.000	5,240.600	5,282.490	6,530.108	8,019.350
<b>Net Receipt</b>		<b>2,259.400</b>	<b>1,812.100</b>	<b>6,983.110</b>	<b>8,468.520</b>	<b>9,329.410</b>

**TABLE-33.6**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Abrasive Powder	-	-	-	-	0.026
2	Acetate Yam	-	-	0.019	0.009	0.025
3	Acrylic Tops	-	-	-	-	0.064
4	Acrylic Yam	3.919	10.336	8.101	2.264	5.247
5	Aerated Waters/Beverages	24.050	47.102	226.087	237.905	299.495
6	Agricultural Tractor Engines	-	-	-	-	-
7	Agricultural Tractors	-	-	-	-	0.001
8	Air Compressor Fan Etc	0.078	0.446	0.295	0.185	0.196
9	Air Conditioners	-	-	17.069	10.803	9.477
10	Air Coolers/Desert Coolers	0.805	0.785	2.218	2.581	1.689
11	Aluminium Containers,Drums, Cans,Boxes	0.308	1.405	0.112	0.139	0.474
12	Aluminium Foil	0.500	0.117	0.188	0.138	0.017
13	Aluminium Goods	0.773	0.802	1.677	1.006	1.048
14	Aluminium Oxide	0.004	0.028	0.084	-	0.129
15	Aluminium Plates,Sheets & Strips	-	-	-	0.084	0.090
16	Aluminum Alloy	-	-	-	0.006	0.119
17	Amino/ Phenolic Resin	0.056	0.052	0.069	1.240	0.206
18	Arms & Ammunition	0.115	0.418	0.597	0.328	0.106
19	Artificial Leather & Rexine	9.442	14.416	18.663	20.990	39.372
20	Artificial Marble Slab	-	-	-	-	-
21	Assembling Of Motor Vehicles (Carriers)	-	-	0.003	-	-
22	Auto Parts	6.046	9.990	26.872	29.570	31.709
23	Automatic Door Closer	0.073	0.028	0.026	0.039	0.050
24	Ball & Roller Bearing Complete	-	0.063	-	0.809	0.334
25	Ball Point Pens	24.001	36.457	38.558	29.789	37.052
26	Ballast Chokes	-	-	-	-	0.102
27	Balls & Footballs	-	0.011	0.473	1.723	3.652
28	Bea Wire Rings	0.551	0.422	0.442	0.339	0.300
29	Bead Wire	-	0.153	0.822	0.772	0.793
30	Bed Spreads	-	-	-	-	-
31	Bed,Table,Kitchen,Toilet Linen	-	-	-	-	-
32	Bicycle Parts	-	-	0.001	-	0.183
33	Biscuits	-	0.543	2.341	1.522	3.169
34	Blades For Saws Of All Kind	-	-	-	-	-
35	Bobbins Of Iron & Steel	-	0.001	-	-	-
36	Bone Crushing	5.859	3.657	6.108	6.718	6.262

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Boxes, Wood	1.278	0.001	0.102	0.159	0.463
38	Brass Hardware (Nails, Screws, Washers Etc)	-	0.068	0.502	0.172	0.034
39	Brass Rods	-	0.006	0.023	0.022	0.038
40	Brass Water Sanitary Fittings	10.321	12.246	7.447	6.049	7.841
41	Brass Wires	0.515	0.548	1.125	0.483	0.472
42	Brassieres	-	-	-	-	0.045
43	Bricks, Blocks, Tiles Of Refractory Nature	3.684	3.958	3.632	3.271	2.786
44	Brushwares	0.106	0.063	0.061	0.086	0.052
45	Bubble Gum	-	0.005	0.019	1.088	1.586
46	Building Bricks Of Ceramics	6.135	6.517	0.115	0.014	0.118
47	Building Components	0.003	0.014	1.599	1.334	1.717
48	Buttons	-	-	-	-	-
49	C.N.G. Kit	-	-	0.360	0.780	1.999
50	Canvas Cloth/Cover For Canvas Hose	0.348	0.292	0.466	0.492	0.651
51	Capacitors	-	-	1.108	1.258	0.591
52	Carbon Dioxide Gas(CO <sub>2</sub> )	2.044	3.203	3.416	4.714	4.853
53	Carpets Synthetic (Machine Made)	0.969	0.875	0.328	0.448	1.693
54	Carpets Tufted (Hand Knitted)	0.538	0.341	1.363	1.255	2.139
55	Carpets Woollen (Machine Made)	-	-	-	-	0.006
56	Cassettes Recorded (Audio/Video)	-	-	-	-	0.002
57	Casting Machine/Metal Foundry	0.548	0.654	2.134	3.301	1.936
58	Cement	-	-	-	0.020	33.295
59	Cement Construction Blocks	-	-	-	-	-
60	Cement-Making Machinery	0.056	0.156	0.154	0.414	0.458
61	Ceramic Tiles	14.276	18.272	15.879	33.830	22.361
62	Chemicals Inorganic/ Industrial Gases	-	0.035	0.562	0.784	0.951
63	Chemicals Organic	0.089	1.072	0.883	0.577	1.074
64	Chip Board	2.299	2.712	2.265	2.733	2.859
65	Choline & Its Salts; Lecithins	-	-	-	-	0.001
66	Cigarettes	-	13.618	54.043	37.007	72.770
67	Cinematographic Films	-	-	-	-	-
68	Circuit Breaker, Electrical	0.482	2.159	2.048	2.804	0.900
69	Clocks (Alarmed)	-	-	-	-	-
70	Cloth Articles Accessories Of Leather	0.036	0.366	0.800	1.056	1.034
71	Coat Hangers Iron Or Steel	0.007	0.007	-	-	-
72	Colouring Material (Other)	0.018	0.021	0.026	0.032	0.059
73	Computer Parts	-	0.037	0.099	1.693	12.884
74	Concrete Components	0.013	0.075	0.103	0.156	0.110

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
75	Confectionery & Bakery Products	2.176	5.635	5.906	2.537	4.011
76	Conveyor Belts Of Textile Materials	-	-	-	-	0.027
77	Copper Rods	0.115	0.170	0.648	0.508	1.878
78	Copper Strips	0.027	0.097	0.387	0.596	1.072
79	Corn Syrups	3.516	2.858	1.306	0.021	-
80	Corrogated & Solid Boards	0.012	0.008	-	-	-
81	Corrugated Packages, Cartons, Boxes Etc	0.676	0.509	2.990	2.967	3.315
82	Cotton Fabrics	0.011	1.013	0.020	0.058	0.115
83	Cotton Seed Oil	-	-	-	0.082	-
84	Cotton Sewing Thread	-	-	-	-	0.045
85	Cotton Yam	18.238	26.542	61.852	96.303	31.757
86	Creams & Polishes For Footwear	-	0.070	0.149	0.129	0.152
87	Crockery (Ceramic)	26.978	27.286	28.376	12.613	8.888
88	Cutlery	0.683	1.802	2.838	2.838	4.553
89	Decolourising / Fuller'S Earths	-	-	0.052	-	-
90	Decoration Pieces	0.060	0.102	0.138	0.091	0.008
91	Deep Freezers	-	-	-	0.093	0.001
92	Detergents	-	2.111	8.371	6.531	11.596
93	Diesel/Semi-Diesel Engine Parts	0.018	0.025	0.031	0.128	0.070
94	Distilled Water/Distillery Products	-	-	-	-	-
95	Drawn Wire	0.135	0.124	0.105	0.041	0.015
96	Drill Machines	0.010	0.016	0.004	-	-
97	Dusters/Cleaning Cloths	-	-	0.015	-	0.011
98	Dyeing Of Hoisery Cloth	-	0.055	0.239	0.402	0.392
99	Dyes & Colours	-	-	0.038	0.333	0.337
100	Elec Generating Sets & Rotary Converters	0.838	2.308	2.220	1.505	0.75
101	Electric Accumulators & Parts Thereof	-	-	-	-	-
102	Electric Bulbs & Tubes	-	-	0.376	0.360	0.034
103	Electric Control Equipment	-	-	-	-	-
104	Electric Fans	26.747	29.198	41.348	20.289	40.866
105	Electric Lighting & Signalling Eqpt	-	-	0.003	0.292	3.381
106	Electric Motors	1.981	1.796	2.425	2.556	3.176
107	Electric Water Coolers	-	-	-	-	-
108	Electric Welding Wires, Rods, Electrodes	-	-	-	-	0.011
109	Electrical Energy	-	-	6.532	2.190	1.339
110	Electrical Goods & Parts(Nos)	3.651	3.278	16.239	19.739	17.203
111	Electro-Mechanical Hand Tools	0.497	0.877	0.169	0.111	0.021
112	Embroidery	0.200	1.658	2.947	4.076	4.236
113	Emery Papers(Regmal)	1.216	1.000	0.681	0.390	0.330

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
114	Enamelled Copper Wire	0.615	1.058	2.021	1.042	2.169
115	Fabric Boards	-	-	0.030	-	-
116	Fabrications	0.011	0.013	0.038	0.205	-
117	Fan Parts	2.027	2.566	2.269	2.012	1.619
118	Fertilizers/Urea	-	-	-	-	-
119	Fibre Glass	-	0.009	-	0.048	0.001
120	Finishing Material For Leather Industry	-	-	-	-	0.003
121	Fire Extinguisher Parts	0.098	0.095	0.190	0.117	0.231
122	Flat-Rolled Pdt.Of Iron/ Steel (Hot/Cold)	-	0.646	0.488	0.919	0.423
123	Flat-Rolled Products Of Stainless Steel	0.011	0.102	0.271	0.208	0.750
124	Flax Cloth	-	-	-	0.042	0.110
125	Flour Mills	-	-	-	-	-
126	Foam & Foam Products	3.491	1.272	1.379	2.967	3.260
127	Food Colours	0.300	0.509	0.351	0.193	0.990
128	Food Products	0.754	0.876	2.166	2.244	2.668
129	Footwear	0.743	0.913	47.737	39.476	11.912
130	Forging/Die Stamping Machine/ Presses	-	-	-	0.330	0.107
131	Formaldehyde & Paraformaldehyde	0.425	0.603	0.425	0.339	0.556
132	Fruit Or Vegetable Juices	-	0.037	0.190	0.089	0.331
133	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	0.005	0.001	-	-
134	Fruits & Vegetables Preserved	-	-	-	-	0.003
135	Fuel Filters	-	-	-	-	-
136	Furnace For Heat Of Ores / Metals	-	-	-	0.003	-
137	Furnace Oil	-	-	-	0.004	0.007
138	Furniture(Plastic)	-	-	-	-	0.014
139	Furniture(Steel)	0.056	0.265	1.150	1.473	1.474
140	Furniture(Wooden)	9.755	6.803	3.470	8.956	17.777
141	G.I.Pipes	6.450	3.565	8.437	6.034	5.184
142	Gas Appliances(Other)	1.426	1.856	0.709	0.661	1.397
143	Gasoline Dispensing Pumps	0.049	-	-	-	0.007
144	Geysers (Electric)	-	-	-	-	-
145	Glass Bottles	-	-	-	-	-
146	Gloves,Mittens & Mitts Knitted	-	1.721	2.613	1.451	0.110
147	Glycerine	7.234	8.017	6.457	6.381	10.801
148	Gold	-	-	-	0.073	0.049
149	Goldi Locks	0.023	0.030	0.021	0.219	0.208
150	Grain Sorghum / Wheat	-	-	-	-	-
151	Grills/Netting/Fencing/ Wire Gauzes	-	-	-	-	-

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
152	Grinding Wheels Without Framework	1.025	0.763	0.547	0.931	1.301
153	Gypsum Powder	0.612	0.949	0.686	0.663	0.787
154	Handicrafts	-	-	-	-	0.035
155	Hatching Eggs	-	-	-	-	-
156	Hides & Skins	0.082	0.271	0.701	0.947	0.352
157	Hinges	0.174	0.226	0.161	0.506	0.661
158	Hydrogen Gas	0.018	0.009	0.007	-	1.156
159	Ice Cream	0.005	0.010	0.365	1.029	4.236
160	Importer/Whole Saler	2.058	14.656	13.027	20.485	24.651
161	In-Edible Tallow	-	-	-	-	-
162	Ingot,Aluminium	0.455	3.212	3.236	7.655	5.089
163	Ingot,Stainless Steel	4.459	4.555	5.421	6.745	8.954
164	Insecticides	-	0.043	0.174	0.064	-
165	Interchangeable Tools For Hand Tools	0.031	0.148	0.220	0.108	0.074
166	Iron & Steel Products	0.552	3.372	4.265	2.833	4.285
167	Iron Or Steel Ingots	2.198	3.253	3.114	5.837	12.431
168	Jewellery Of Precious Metal	-	-	-	0.005	0.070
169	Jute Products	-	-	-	-	0.039
170	Knitted Garments/ Hosiery	-	-	0.011	0.025	0.217
171	Knitted Or Crocheted Fabrics	-	-	-	-	0.138
172	Knitting Yam	0.090	0.703	0.984	0.258	0.410
173	Labels,Badges Of Textile	-	0.063	0.024	0.008	0.056
174	Laces & Braids	-	0.042	0.150	0.129	0.100
175	Ladies & Gents Chapple	-	-	-	-	-
176	Lamination	0.422	0.253	0.360	0.498	0.467
177	Latex	-	0.037	0.113	0.269	4.050
178	Lathe Machine,Horizontal	-	-	-	-	0.109
179	Laundry Soap	1.237	2.417	1.172	1.507	3.319
180	Leather Articles	0.842	0.926	1.779	3.954	6.793
181	Leather Garments	0.015	0.085	0.738	4.896	9.763
182	Liquid Glucose,Glucose	-	0.069	0.001	0.496	1.420
183	Liquified Petroleum Gas (LPG)	-	-	-	0.412	0.343
184	Live Poultry	-	-	0.046	0.130	0.021
185	Locks Of Base Metal	-	-	-	-	-
186	Lpg Cylinders	0.017	0.022	2.338	5.160	4.343
187	M.M.Yarn Hard Waste	15.259	11.840	25.744	10.674	7.219
188	M.M.Yarn Soft Waste	13.717	17.481	27.700	23.223	6.310
189	M.S.Pipes	0.020	0.082	0.204	0.102	0.214
190	M.S.Products (Mild Steel Rerolled)	1.142	9.966	10.862	14.619	11.036
191	Mach.For Sugar Manuf.Other Than Crusher	0.026	0.188	0.413	0.359	0.214

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
192	Machine Parts,Not Elsewhere Specified	0.063	0.051	0.154	0.331	1.564
193	Machinery For Bleaching, Washing,Drying	0.013	-	-	-	-
194	Machinery For Manuf.Of Confectionery Etc	0.066	1.076	1.446	1.084	1.001
195	Machinery Parts & Agricultural Parts	0.015	0.127	0.151	0.363	2.569
196	Machinery Parts (Mechanical)	4.094	4.612	10.317	9.168	8.510
197	Maize Products	-	0.038	0.217	0.294	0.412
198	Maize Starches	-	2.578	5.613	11.605	12.529
199	Man Made Fibres & Yam	-	-	-	0.015	0.123
200	Marble Tiles	0.478	0.473	0.503	0.053	0.112
201	Match Boxes	-	-	0.003	0.020	0.022
202	Mats & Rugs	-	-	0.182	-	0.038
203	Melamine	-	-	-	0.035	0.427
204	Metal Coating	-	-	-	-	-
205	Metal Containers	1.119	2.511	1.216	0.939	1.763
206	Metal Products Sheets	0.157	0.301	0.335	0.241	0.578
207	Metallised Products	2.714	2.499	3.439	2.890	3.358
208	Metallised Yam	-	-	-	-	-
209	Milk And Cream	-	0.288	1.957	1.938	2.788
210	Milk Cream	-	-	-	-	0.050
211	Miscellaneous Chemical Products	0.118	0.973	1.638	1.791	2.176
212	Monofilament Guts	0.082	0.203	0.018	0.130	0.079
213	Motor Cars	-	-	-	-	0.025
214	Motor Cycles	-	-	-	-	0.043
215	Moulds	0.014	-	-	-	-
216	Music Instruments	-	0.005	0.002	-	0.040
217	Narrow Woven Fabrics	-	-	-	-	-
218	Natural Gas	-	-	0.661	0.635	0.859
219	Nozzles	-	-	-	-	0.010
220	Nylon Chips/Polyester Chips	-	-	-	-	0.052
221	Oil Cookers & Pressure Stoves	-	-	-	-	-
222	Oil Filters	-	-	-	-	-
223	Olive Oil And Its Fractions	-	-	-	-	-
224	Other Engines & Motors	1.080	0.699	0.084	-	-
225	Other Metals	-	-	-	-	-
226	Other Telephony/Telegraphy Apparatus	-	-	0.130	0.038	0.155
227	Oxygen Gas	0.333	0.456	0.518	0.592	0.812
228	Pads & Puffs (Cosmetic Use)	-	-	0.005	-	0.001
229	Paint & Varnishes	-	0.001	-	0.032	0.245
230	Palm Oil	-	-	-	-	-
231	Paper & Paperboard	13.413	9.863	10.795	18.468	18.467

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
232	Paper & Paperboard (Hand-Made)	-	0.031	1.063	1.771	2.910
233	Paper & Paperboard Coated/ Impregnated	-	-	-	0.021	0.029
234	Paper Cones, Bobbins Etc	1.469	1.447	1.287	1.325	0.944
235	Paper Products	0.266	0.714	0.111	-	1.504
236	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	0.006	-
237	Paper Roll/Sheet	0.029	0.516	0.280	0.012	0.055
238	Perfumery & Cosmetics	-	0.018	0.075	0.152	0.320
239	Pesticides	-	-	-	-	-
240	Pharmaceutical Products	-	0.013	0.005	0.081	0.895
241	Photographic Plates Or Films Developed	0.027	0.040	0.122	0.486	0.068
242	Pig Iron	0.004	0.027	0.340	0.156	0.172
243	Pile Fabrics	0.014	0.154	-	-	-
244	Pipe & Tube Fittings Of Iron Or Steel	0.023	-	0.033	0.271	1.259
245	Plastic Crockery	0.530	0.626	0.129	0.012	0.196
246	Plastic In Primary Form	-	-	-	-	-
247	Plastic Printing	0.438	0.446	0.423	0.454	0.531
248	Plastic Products(Others)	1.530	2.325	6.649	4.900	6.073
249	Plastic Ropes	-	-	-	-	-
250	Plastic Sheets & Other Articles	-	0.074	0.266	0.058	0.191
251	Plastic Shoes	-	-	0.041	0.139	0.007
252	Plywood	1.554	0.967	1.419	0.981	1.122
253	Pol Products (Including Petroleum, Lubricating Oils)	10.590	15.971	11.838	5.933	6.276
254	Polyester Filament Yarn	-	3.123	1.117	1.667	2.009
255	Polyester Staple Fibre	-	-	-	0.016	0.083
256	Polyester Zips	-	-	0.106	0.053	0.032
257	Polyethylene Bags	0.916	1.469	1.233	0.956	0.714
258	Polypropylene Bags	0.199	0.562	0.671	0.193	0.441
259	Polystyrene	-	-	-	-	-
260	Potato Chips	-	0.045	0.064	0.063	0.296
261	Pottery	2.771	3.384	4.062	15.756	16.741
262	Poultry Feed	0.002	0.090	-	-	-
263	Poultry Incubators & Brooders	-	-	-	-	-
264	Power Looms(Grey/ Ticken Cloth)	4.520	3.772	3.087	12.278	25.706
265	Power Transformers	3.371	0.063	0.095	0.128	0.208
266	Prepared Additives For Mineral Oils	-	-	-	-	0.001
267	Preserved Food	-	-	-	-	0.031
268	Primary Cells & Batteries	-	-	-	-	0.022
269	Printing Industries/Press	0.301	0.280	0.290	0.799	0.980

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
270	Printing Inks	-	-	0.014	0.347	0.861
271	Processed Cotton Cloth	-	0.659	0.971	0.828	1.591
272	Processed Fabrics	21.262	17.428	13.992	10.915	13.691
273	Pvc Pipes	0.075	0.197	0.413	1.292	1.078
274	Pvc Shoes	-	-	-	-	-
275	Raw Rubber	-	-	0.010	0.006	0.205
276	Rcc Pipes	0.006	0.010	-	0.202	0.100
277	Ready Made Garments	0.101	5.772	0.360	2.626	5.924
278	Refractory Cements, Mortars, Concrete Etc	-	-	0.034	0.148	0.365
279	Refrigerators	-	-	-	-	-
280	Resin Material(Other)	0.023	0.020	0.056	0.025	0.102
281	Rice	0.005	0.033	0.071	0.553	18.801
282	Rice Husking	-	-	-	-	-
283	Rolls For Rolling Mills	-	-	-	-	0.128
284	Rosins	-	-	-	-	-
285	Rubber Goods	2.147	1.893	13.473	15.190	18.187
286	Saddlery Goods	-	-	-	-	-
287	Sand (Salica Sand)	-	-	0.037	0.071	-
288	Sanitary Fittings	0.005	0.045	-	0.002	0.178
289	Sanitary Ware Of Iron Or Steel	0.048	0.025	0.402	0.154	0.028
290	Sanitary Ware Of Plastic	-	-	-	-	0.005
291	Sanitary Wares Of Ceramic	7.095	9.455	6.646	10.603	11.632
292	Saw Machine (Metal Working)	0.003	-	-	-	-
293	Saw Machine (Wood Working)	-	-	-	-	0.001
294	Scales	-	-	-	-	-
295	Scraps Of Iron Or Steel (Ship Breaking)	0.431	2.443	3.024	5.159	3.920
296	Screws, Bolts & Nuts Of Iron Or Steel	0.279	0.007	0.077	0.067	0.549
297	Seed Business	-	-	0.017	0.107	0.423
298	Services (Including Telephone/ Fax Etc)	-	-	1.280	4.811	7.517
299	Services On Board	-	-	-	0.555	1.639
300	Sewing Machines	-	-	-	-	-
301	Sewing Thread Of Man Made Staple Fibre	-	-	0.286	0.503	0.601
302	Shoe Uppers (Leather/ Composition Of Lthr)	1.487	1.982	2.092	2.928	3.697
303	Sign Boards/Advertisements Etc.	-	-	0.005	0.002	0.053
304	Silk Yarn	0.127	0.951	0.093	0.206	0.511
305	Sisal Ropes	-	-	0.050	0.370	1.074
306	Slide Fastners	-	-	-	-	0.029
307	Soap Stocks	-	0.116	2.418	0.960	0.521
308	Soda Ash	-	-	-	0.149	0.105

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
309	Sodium Silicate	-	-	-	-	0.005
310	Speaker Parts	-	-	0.017	-	0.085
311	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
312	Spectacles, Sunglasses & Goggles	-	0.034	0.095	1.002	0.462
313	Spices	-	-	-	0.008	0.059
314	Spinning Machines Textile	-	-	0.021	0.037	0.480
315	Sports Footwear/Canvas Shoes Etc.	-	-	-	-	-
316	Sports Goods	1.840	0.808	10.053	21.185	18.355
317	Spring Mattresses	-	-	-	0.004	0.006
318	Springs & Leaves Of Iron & Steel	-	-	-	-	0.029
319	Stainless Steel Utencils	0.703	1.348	1.577	1.251	2.939
320	Stationery	-	0.087	0.915	1.078	2.810
321	Steel Fixtures	0.011	-	0.015	-	-
322	Steel Pipes	0.239	0.265	0.931	1.423	1.142
323	Steel Safe	-	-	-	0.116	0.482
324	Steel Slabs	0.375	0.493	1.025	1.503	1.431
325	Steel Wire Stranded	0.387	0.092	0.094	0.055	0.211
326	Steel Wires	-	0.039	0.032	0.254	0.255
327	Steel Wools	-	0.003	0.004	-	-
328	Stone Articles	-	-	-	0.002	-
329	Stone Powder	1.134	1.298	0.962	1.273	1.747
330	Straw Board	4.190	6.459	5.956	6.191	6.128
331	Sugar (Including Baggasse And Molasses)	37.561	304.109	373.923	265.585	450.479
332	Surgical Gloves	-	-	-	-	-
333	Surgical Instruments & Appliances	1.227	0.966	1.893	6.761	7.009
334	Sweets	0.009	0.046	0.107	0.314	0.759
335	Synthetic Filment Yam	0.252	0.412	0.313	1.189	1.205
336	Syrups & Squashes	-	-	-	-	-
337	Table, Kitchen Ware Of Aluminium	6.866	7.667	6.062	4.389	6.875
338	Table, Kitchen Ware Of Plastic	-	-	-	-	0.058
339	Tableware, Kitchen Ware Of Wood	-	-	-	-	-
340	Tanned Leather Of Goat/ Kid Skin	-	0.006	-	-	0.040
341	Tanned Leather Of Sheep/ Lamb Skin	-	0.062	0.049	0.098	0.490
342	Tea	-	7.377	25.787	18.981	27.659
343	Television Sets	-	-	-	-	0.015
344	Tent & Tarpauline	-	0.078	-	0.003	0.009

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
345	Terry Fabrics	-	0.044	0.261	0.534	0.534
346	Textile Fabrics Otherwise Impregnated	0.677	4.954	0.008	0.724	2.874
347	Textile Products	-	-	-	-	0.612
348	Textured Yarn	-	-	-	-	-
349	Thermo Pack	0.012	0.013	0.018	0.059	0.028
350	Thermosole Goods	-	0.004	0.013	0.049	0.044
351	Timber Wood	-	0.109	7.168	5.744	4.399
352	Time Switches	-	-	0.012	0.038	0.095
353	Tin Plate Of Iron Or Steel	-	0.006	0.012	0.053	1.013
354	Tins/Tin Containers	1.758	0.048	0.355	0.644	0.762
355	Tissue Papers	-	0.026	0.079	0.052	-
356	Tobacco Extracts & Essences	-	-	-	1.641	5.764
357	Toilet Soap	24.145	25.083	25.827	17.009	26.589
358	Tools & Implements	0.008	0.165	0.217	0.316	0.503
359	Toothpaste	-	-	-	0.103	0.023
360	Toothpaste/Toothpowder	-	0.056	0.421	0.367	0.291
361	Towels & Bathrobes	0.030	0.014	0.011	0.099	0.762
362	Toys (Stuffed)	-	-	-	-	0.040
363	Track Suits,Ski Suits,Swimwear	-	-	0.006	0.003	0.005
364	Tractor Parts	-	-	0.280	0.263	0.255
365	Tyres & Tubes	0.681	0.668	0.963	0.837	0.840
366	Tyres & Tubes (Bicycles)	2.617	2.773	2.835	2.279	1.154
367	Tyres & Tubes M/Cycle, Scooter, Rickshaw)	-	0.082	0.348	0.215	0.345
368	Vegetabel Oil	-	-	0.092	0.342	0.487
369	Vegetable Ghee	-	-	-	-	1.105
370	Velvet	-	-	-	0.503	-
371	Veterenary Medicines	-	-	-	-	-
372	Viscose Yarn	-	-	-	0.044	0.296
373	Wadding	0.059	0.080	0.676	1.013	0.602
374	Washing Machine Parts, Of Plastic	0.684	1.084	1.909	2.674	1.672
375	Washing Machines	9.332	11.405	8.237	8.130	7.832
376	Waste & Scrap Of Aluminium	0.035	0.146	0.073	0.211	0.242
377	Waste & Scrap Of Copper	-	-	0.005	-	0.005
378	Waste & Scrap Of Plastic	0.019	0.545	0.296	0.295	0.280
379	Watches And Clocks	-	-	-	-	0.084
380	Water Meters,Electric Or Gas Meters	0.204	0.458	1.059	0.652	0.520
381	Water Pumps	0.113	0.175	0.133	0.121	0.220
382	Wax Papers,Gummed Tape,Filter Paper	-	-	-	-	-
383	Weaving Machines (Power Looms)	0.002	-	-	-	-

**Gujranwala**

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
384	Wheat/Meslin Flour	-	-	-	-	-
385	Wires & Cables	-	-	-	-	-
386	Wood In The Rough	-	0.015	1.784	1.175	0.428
387	Woolen Yam	1.465	1.538	4.967	2.280	1.694
388	Woven Fabrics Of Silk Or Of Silk Waste	-	-	-	-	-
389	Woven Fabrics Of Synthetic Filament Yam	-	-	-	0.055	0.114
390	Woven Fabrics Of Wool/ Fine Animal Hair	2.311	1.916	0.717	0.438	0.768
391	Zinc Oxide	0.106	-	-	0.038	0.129
392	_Miscellaneous Collections	289.484	390.105	32.300	-10.204	85.158
<b>Grand_Total</b>		<b>760.000</b>	<b>1,286.800</b>	<b>1,463.790</b>	<b>1,352.390</b>	<b>1,843.735</b>
Refund Amount		275.300	489.800	539.010	655.140	1,226.635
<b>Net Receipt</b>		<b>484.700</b>	<b>797.000</b>	<b>924.780</b>	<b>697.250</b>	<b>617.100</b>

**TABLE-33.7**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Aerated Waters/Beverages	92.509	171.792	179.031	147.040	232.338
2	Agricultural Sprayers	0.007	-	-	-	-
3	Agricultural Tractor Engines	0.010	-	-	-	-
4	Air Compressor Fan Etc	0.005	-	-	-	-
5	Air Conditioner Parts,Of Plastic	-	-	-	-	0.039
6	Air Conditioners	-	-	0.003	0.014	0.018
7	Air Coolers/Desert Coolers	0.004	0.006	0.007	-	-
8	Alcohol	-	-	-	0.019	0.006
9	Aluminium Goods	-	-	-	-	-
10	Aluminium Plates,Sheets & Strips	-	-	0.005	0.066	0.062
11	Amino/ Phenolic Resin	0.052	0.285	0.454	0.122	0.193
12	Arms & Ammunition	0.067	0.287	0.237	0.217	0.167
13	Artists' Colour Material	-	1.105	2.146	1.425	2.033
14	Asbestos Products	4.056	-	-	-	-
15	Asphalt	-	-	-	-	-
16	Assembling Of Motor Vehicles (Passenger)	-	-	-	-	0.003
17	Auto Parts	1.804	0.154	0.474	1.201	3.064
18	Autocycles Including Rickshaw	-	-	0.006	0.267	0.359
19	Bags (Packing, Goods, Of Woven Textile)	0.135	0.103	0.087	0.587	0.161
20	Baling Hoops	-	-	0.003	0.002	0.008
21	Battery Covers (Of Metal/Plastic)	-	-	0.032	0.034	0.009
22	Battery Separators	-	-	-	-	-
23	Bed Spreads	-	-	10.638	0.941	0.833
24	Bed,Table,Kitchen,Toilet Linen	-	-	0.401	0.289	0.275
25	Biscuits	0.216	0.434	0.995	1.837	3.866
26	Blades For Saws Of All Kind	-	0.024	0.083	0.045	0.062
27	Blades(Safety)	-	0.003	0.019	0.048	0.035
28	Bolts & Nuts Of Nickel	0.006	-	-	0.011	-
29	Buckles	0.094	0.133	0.201	0.170	0.295
30	Building Bricks Of Ceramics	8.330	12.120	0.555	0.398	0.346
31	Building Components	-	-	0.012	0.016	0.007
32	Buildings(Pre-Fabricated)	-	-	-	-	-
33	Bus,Tractor,Truck Bodies	0.051	0.156	0.129	0.085	0.165
34	Butter	-	0.608	1.690	1.567	3.882
35	Carbon Dioxide Gas(CO <sub>2</sub> )	0.222	0.084	0.483	1.273	0.692
36	Carpets Tufted (Hand Knitted)	0.008	0.012	0.037	0.002	0.001

## Faisalabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
37	Carpets Woollen (Machine Made)	5.211	4.249	2.961	0.011	-
38	Carton Machine	-	-	-	-	0.026
39	Caustic Soda	175.087	221.183	164.478	121.094	125.613
40	Cement	22.361	16.431	35.185	303.380	520.325
41	Cement Construction Blocks	0.001	-	-	-	-
42	Cement-Making Machinery	-	-	-	-	-
43	Ceramic Tiles	-	-	-	-	-
44	Cheese	8.906	9.912	11.037	14.220	11.232
45	Chemicals Inorganic/Industrial Gases	7.030	2.500	1.607	1.176	3.312
46	Chemicals Organic	0.084	0.472	0.522	0.767	4.326
47	Chip Board	9.312	13.611	8.678	6.776	6.977
48	Chlorine	-	-	-	-	-
49	Cigarettes	-	15.097	57.733	44.572	81.738
50	Clocks With Watch Movements	0.550	0.662	0.990	0.855	0.984
51	Cloth Articles Accessories Of Leather	-	-	-	-	0.060
52	Coal Mines	18.099	36.787	35.282	32.979	33.474
53	Coal Tar	0.148	0.371	0.201	0.172	0.295
54	Coat Hangers Iron Or Steel	0.003	-	-	-	-
55	Computer Parts	-	-	0.097	0.087	0.322
56	Concrete Components	0.194	0.251	0.230	0.053	0.055
57	Confectionery & Bakery Products	2.173	3.210	4.040	2.927	3.345
58	Control Panels	0.032	0.057	0.110	0.273	0.014
59	Converter Paper Cheese	0.045	-	-	-	-
60	Conveyor Belts Of Vulcanised Rubber	-	-	-	0.103	0.354
61	Corn Oil	-	0.006	0.018	0.027	0.068
62	Corrugated & Solid Boards	0.250	0.237	0.136	0.143	0.148
63	Corrugated Packages, Cartons, Boxes Etc	1.972	1.876	2.568	3.387	4.263
64	Cotton Carded Or Combed	0.030	0.032	0.030	0.024	0.353
65	Cotton Fabrics	5.361	68.897	31.268	75.806	88.151
66	Cotton Linters	-	-	-	3.142	4.672
67	Cotton Not Carded Or Combed (Ginned)	534.717	627.284	738.883	703.390	497.726
68	Cotton Seed Oil	-	-	0.010	0.010	0.011
69	Cotton Sewing Thread	0.036	0.024	-	0.038	0.230
70	Cotton Yam	563.600	537.433	685.025	582.654	340.154
71	Creams & Polishes For Footwear	-	0.029	0.063	0.078	0.056
72	Crockery (Ceramic)	-	-	-	-	0.058
73	Curtains	-	0.275	0.053	0.010	0.005
74	Custard Powder	-	0.006	0.034	0.010	0.017

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
75	Dairy Produce,Eggs, Natural Honey Etc	-	-	-	-	-
76	Detergents	0.413	0.985	1.754	1.139	1.347
77	Distilled Water/Distillery Products	-	0.011	0.003	0.027	0.040
78	Dusters/Cleaning Cloths	-	0.001	-	-	-
79	Dyeing Extracts	-	-	-	-	0.058
80	Dyeing Of Hoisery Cloth	-	-	-	0.941	1.070
81	Dyes & Colours	10.138	8.962	11.780	26.576	35.433
82	Electric Control Equipment	-	0.073	0.133	0.137	0.184
83	Electric Lighting & Signalling Eqpt	-	-	0.020	0.025	0.027
84	Electric Motors	0.013	0.039	0.002	0.015	-
85	Electric Water Coolers	0.070	0.021	0.026	0.023	0.027
86	Electrical Energy	-	-	119.195	180.473	201.829
87	Electrical Goods & Parts(Nos)	0.066	0.142	0.857	2.921	4.031
88	Embroidery	3.706	7.341	8.486	8.427	9.340
89	Fabric Boards	-	-	-	-	-
90	Fabrications	-	0.005	0.006	0.374	0.160
91	Fertilizers/Urea	0.194	0.107	1.172	18.973	114.942
92	Fibre Glass	-	0.003	-	-	-
93	Flush Doors	-	-	-	-	-
94	Foam & Foam Products	0.011	0.067	-	-	-
95	Food Colours	0.009	-	-	-	-
96	Food Products	0.496	1.398	3.478	3.459	4.387
97	Footwear	2.779	3.756	2.483	3.039	1.720
98	Formica	-	-	-	-	-
99	Fruit Or Vegetable Juices	2.005	2.097	6.038	2.074	5.967
100	Fruits & Vegetables Preserved	-	0.002	-	-	-
101	Furniture(Steel)	0.084	0.198	0.819	1.703	0.836
102	Furniture(Wooden)	-	0.082	0.652	1.166	1.777
103	G.I.Pipes	-	-	-	-	-
104	Gas Appliances(Other)	0.060	0.094	0.076	0.073	0.084
105	Gases & Acids	-	-	0.172	1.034	1.891
106	Gents Vests Etc Of Cotton	1.117	-	0.005	0.458	1.276
107	Glass & Glasswares Etc	1.298	0.446	0.480	0.716	1.623
108	Glue & Synthetic Resines All Sorts	0.008	0.094	0.139	0.188	0.220
109	Gold	-	-	-	-	-
110	Grills/Netting/Fencing/Wire Gauzes	0.466	0.530	0.011	-	-
111	Guar Gums	-	-	0.036	0.047	0.162
112	Gypsum Powder	-	-	0.254	0.011	0.136
113	Hard Wastes	-	-	-	-	-
114	Hydrochloric Acid	-	0.118	0.240	0.186	0.267
115	Ice Cream	0.017	1.269	3.161	1.975	3.806

## Faisalabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
116	Importer/Whole Saler	22.470	45.753	48.219	61.396	98.665
117	Insecticides	-	-	-	-	0.103
118	Iron & Steel Products	0.018	0.155	0.392	0.564	1.564
119	Iron Or Steel Billets	-	-	-	-	0.002
120	Iron Or Steel Ingots	0.091	0.264	1.888	1.663	1.710
121	Jams & Jellies	-	-	-	-	-
122	Jute Products	80.535	80.920	60.063	41.635	13.586
123	Knitted Or Crocheted Fabrics	0.405	0.308	1.542	5.384	5.777
124	Knitting Yam	-	-	-	0.523	1.551
125	Labels,Badges Of Textile	0.181	0.415	0.443	0.843	1.212
126	Laces & Braids	-	-	-	0.038	0.041
127	Ladies Panties,Vest Not Of Cotton/Mm Fib	-	-	-	-	-
128	Lathes,Numerically Controlled	-	-	-	-	0.026
129	Leather Garments	-	0.002	-	0.027	0.002
130	Lime	-	-	0.798	1.160	2.183
131	Liquid Glucose,Glucose	245.997	333.636	332.170	333.397	329.595
132	Lpg Cylinders	-	-	-	0.006	0.075
133	M.M.Yarn Soft Waste	-	-	-	0.043	0.259
134	M.S.Bars & Rods	-	0.070	0.084	-	-
135	M.S.Pipes	1.548	1.599	3.821	1.050	0.550
136	M.S.Products (Mild Steel Rerolled)	0.005	0.127	0.266	0.098	0.295
137	Machine Parts,Not Elsewhere Specified	0.033	0.066	0.183	0.220	1.688
138	Machinery For Bleaching, Washing,Drying	-	0.013	0.014	0.159	0.010
139	Machinery Parts & Agricultural Parts	2.206	0.691	0.832	0.997	1.519
140	Machinery Parts (Mechanical)	0.158	21.287	2.401	2.938	4.445
141	Maize Products	-	0.265	0.186	0.175	0.149
142	Maize Starches	-	1.166	3.148	1.906	0.652
143	Man Made Fibres & Yam	11.920	15.231	7.898	11.157	6.544
144	Mango Pulp	0.027	0.195	0.356	0.518	0.305
145	Marble Tiles	0.847	1.143	0.999	0.885	0.800
146	Match Boxes	-	0.010	0.034	0.029	0.036
147	Mats & Rugs	-	-	-	0.010	0.022
148	Meat Of Sheep,Goat Fresh, Chilled,Frozen	-	-	-	-	-
149	Melamine	0.019	0.047	0.017	0.009	0.001
150	Metal Containers	6.244	6.180	4.326	2.475	2.589
151	Metal Containers For Carriages	-	-	-	-	-
152	Metal Products Sheets	-	-	-	-	0.003
153	Metallised Products	-	0.005	-	-	-
154	Milk And Cream	-	0.055	0.885	1.224	2.845
155	Milk Cream	-	0.072	0.204	0.189	0.415
156	Mineral Water	-	-	-	-	0.041

## Faisalabad

S. No.	Commodity	(Rs. in Million)				
		1997-98	1998-99	1999-00	2000-01	2001-02
157	Miscellaneous Chemical Products	-	-	0.001	0.108	0.103
158	Motor Cars	-	-	0.001	-	0.029
159	Motor Cycles	-	0.008	0.034	0.221	0.199
160	Oil Cake	4.211	3.280	2.742	3.002	3.482
161	Oil Dirts	-	-	-	0.015	0.013
162	Oxygen Gas	0.356	0.352	0.039	0.022	0.037
163	Paint & Varnishes	3.170	3.723	3.816	3.425	3.182
164	Paper & Paperboard	7.061	7.898	5.236	4.761	4.386
165	Paper & Paperboard Coated/ Impregnated	0.013	0.137	-	0.005	0.259
166	Paper & Paperboard Converters	0.058	0.047	0.048	0.045	0.038
167	Paper Cones,Bobbins Etc	37.088	30.608	23.404	30.170	23.374
168	Paper Products	0.249	1.587	0.651	1.217	1.945
169	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	0.366	0.160
170	Paper Roll/Sheet	-	-	0.026	0.448	0.453
171	Paper Sacks	9.931	4.169	1.434	1.796	1.875
172	Perfumery & Cosmetics	0.074	1.512	3.989	3.874	4.651
173	Pharmaceutical Products	0.011	0.169	1.427	2.880	4.229
174	Photographic Films In Rolls Etc	0.089	0.247	0.218	0.218	0.312
175	Photographic Plates Or Films Developed	-	-	-	0.012	0.039
176	Pig Iron	-	-	-	-	-
177	Plaster Of Paris	-	-	-	-	0.032
178	Plastic Crockery	0.161	0.294	0.301	0.619	0.516
179	Plastic Printing	0.192	0.273	0.251	0.514	0.193
180	Plastic Products(Others)	0.372	1.160	2.374	1.350	1.554
181	Plastic Sheets & Other Articles	-	-	0.017	0.179	0.110
182	Plastic Tabular Film	-	0.015	0.156	-	-
183	Plywood	0.100	0.105	0.022	-	-
184	Pol Products (Including Petroleum, Lubricating Oils)	-	4.001	6.998	5.439	2.046
185	Polyester Filament Yam	0.330	1.331	5.766	5.662	2.630
186	Polyester Staple Fibre	113.961	213.188	164.022	173.821	163.897
187	Polyethylene (Sp.Gravity Less Than 0.94)	-	-	-	0.001	0.008
188	Polyethylene Bags	2.840	6.216	9.200	5.751	4.559
189	Polypropylene Bags	0.437	1.168	2.098	3.335	1.717
190	Poultry Feed	0.481	0.773	0.004	1.028	-
191	Power Looms(Grey/ Ticken Cloth)	6.016	9.887	9.650	204.489	289.490
192	Primary Cells & Batteries	-	-	-	-	-
193	Printing Industries/Press	0.802	0.963	0.826	1.219	1.805
194	Printing Inks	0.005	-	0.021	0.043	0.150
195	Processed Cotton Cloth	2.273	6.269	3.038	2.832	4.497

Faisalabad		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
196	Processed Fabrics	149.995	205.907	169.846	231.087	139.040
197	Pulses Etc	-	-	-	-	0.020
198	Pumps For Liquids, Liquid Elevators	-	-	-	0.021	0.873
199	Pvc Pipes	1.246	1.479	1.847	1.812	1.794
200	Quilt	-	-	-	-	-
201	Railway Sleepers Of Concrete	-	-	-	-	-
202	Railway Sleepers Of Iron Or Steel	-	-	-	-	-
203	Rcc Pipes	0.514	0.531	0.215	0.077	0.084
204	Rcc Slabs & Girders	-	0.005	0.022	0.002	-
205	Ready Made Garments	8.321	2.412	8.273	10.452	20.225
206	Rice	-	-	-	0.006	0.024
207	Rice Husking	-	-	-	-	-
208	Rock Salt/Sodium Chloride/ Table Salt Etc	4.518	7.015	9.453	10.405	12.216
209	Rough Board	0.616	0.856	0.793	0.135	0.297
210	Rubber Goods	-	0.027	1.556	2.757	4.530
211	Rubber Thread/Cord Tex. Covered (Elastic)	0.002	0.003	0.020	0.250	0.694
212	Sand (Salica Sand)	0.449	0.676	1.499	3.494	9.081
213	Sanitary Fittings	0.005	0.004	0.004	0.008	0.004
214	Sanitary Ware Of Iron Or Steel	-	-	-	-	0.034
215	Sanitary Wares Of Ceramic	0.193	0.198	0.243	0.111	0.104
216	Scraps Of Iron Or Steel (Ship Breaking)	-	-	0.004	0.013	0.144
217	Screws, Bolts & Nuts Of Iron Or Steel	0.484	0.075	-	0.045	0.050
218	Services (Including Telephone/ Fax Etc)	0.009	0.508	15.229	29.298	35.060
219	Sewing Thread Of Man Made Staple Fibre	0.001	-	0.146	1.295	1.086
220	Shoe Uppers (Leather/ Composition Of Lthr)	0.794	0.652	1.140	0.372	0.598
221	Sizing Of Yarn For Weaving (For Looms)	-	-	-	19.216	31.896
222	Soap Stocks	11.847	23.170	34.899	27.962	31.486
223	Socks	-	-	0.140	0.053	0.580
224	Soda Ash	-	3.789	3.847	1.157	3.919
225	Sodium Silicate	14.515	18.365	23.842	18.992	13.608
226	Spices	-	-	-	-	0.061
227	Spinning Machines Textile	-	1.291	0.044	0.076	0.325
228	Sports Goods	-	0.012	0.200	0.246	0.237
229	Stationery	-	0.326	1.088	2.453	3.804
230	Steel Structures	0.103	0.148	0.200	0.051	-
231	Steel Works	-	-	-	-	0.010

## Faisalabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
232	Stone Articles	-	0.005	0.012	0.002	0.121
233	Stone Crusher	1.877	2.818	4.203	7.476	4.001
234	Straw Board	4.203	11.187	10.620	9.842	6.424
235	Sugar (Including Baggasse And Molasses)	259.518	1,445.746	2,033.203	1,342.913	2,674.415
236	Suitcases, Trunks, Brief Cases Etc	-	-	0.014	0.271	0.779
237	Sulphuric Acid	-	0.007	0.005	-	-
238	Surgical Gloves	0.031	0.111	-	0.005	0.005
239	Surgical Instruments & Appliances	-	-	0.443	0.460	1.155
240	Sweets	0.008	0.042	0.046	0.054	0.096
241	Switches, Relays, Fuses Etc	0.171	0.411	0.896	1.699	0.306
242	Synthetic Organic Dyes	0.642	2.058	4.237	8.486	14.610
243	Syrups & Squashes	-	-	-	-	-
244	Table, Kitchen Ware Of Aluminium	-	-	-	-	-
245	Tea	-	8.509	34.552	27.739	46.360
246	Telephone Parts	-	-	-	0.035	0.004
247	Telephone Sets	-	-	-	-	-
248	Television Sets	-	-	-	-	-
249	Terry Fabrics	0.539	0.138	1.173	0.406	0.039
250	Textile Fabrics Otherwise Impregnated	-	-	-	0.240	0.126
251	Timber Wood	-	-	-	0.073	0.176
252	Tin & Its Articles	-	-	0.010	0.575	0.094
253	Tin Plate Of Iron Or Steel	0.010	0.002	-	-	0.001
254	Toilet Soap	-	0.481	2.135	1.353	1.123
255	Toothpaste	-	-	0.497	0.576	0.967
256	Toothpaste/Toothpowder	-	0.077	0.159	0.387	0.727
257	Trailors	-	-	-	0.003	0.005
258	Turpentine Oil	-	-	0.010	0.028	0.059
259	Typewriters (Electric & Non-Electric)	-	0.002	0.038	0.057	0.098
260	Tyres & Tubes	-	0.011	0.072	0.064	0.093
261	Tyres & Tubes (Bicycles)	-	0.850	-	-	-
262	Tyres & Tubes M/Cycle, Scooter, Rickshaw)	-	-	0.029	0.347	0.543
263	Vegetabel Oil	6.681	5.706	6.334	3.809	2.351
264	Vegetable Ghee	2.663	1.568	3.459	4.260	0.388
265	Vegetable Oils Other Than Edible Oil	-	-	-	-	0.008
266	Velvet	0.088	0.081	0.250	1.578	0.679
267	Washing Machines	-	-	-	-	0.029
268	Water Meters, Electric Or Gas Meters	-	-	-	0.198	0.276

<b>Faisalabad</b>		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
269	Water Pumps	0.077	0.189	0.253	0.290	0.298
270	Wax	-	-	0.270	0.013	0.337
271	Weaving Machines (Power Looms)	-	-	0.002	0.003	0.021
272	Welding Fluxes/Electrodes	-	-	0.008	0.224	0.393
273	Wheat Straw	-	-	0.011	0.034	0.045
274	Wheat/Meslin Flour	0.192	0.001	0.037	0.063	-
275	Wood Penal	0.059	0.043	0.007	0.005	0.144
276	Woolen Yarn	0.050	-	0.107	0.248	0.274
277	Woven Fabrics Of Synthetic Staple Fibre	0.007	-	-	-	-
278	Woven Fabrics Of Wool/ Fine Animal Hair	0.353	4.000	3.173	1.752	0.138
279	_Miscellaneous Collections	730.106	1,240.314	140.598	81.604	71.627
<b>Grand Total</b>		<b>3,249.600</b>	<b>5,576.900</b>	<b>5,380.830</b>	<b>5,100.620</b>	<b>6,512.370</b>
Refund Amount		2,816.300	3,250.100	4,357.270	5,208.060	6,146.560
<b>Net Receipt</b>		<b>433.300</b>	<b>2,326.800</b>	<b>1,023.560</b>	<b>-107.440</b>	<b>365.810</b>

**TABLE-33.8**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Adhesive/Adhesive Tapes	-	0.013	0.101	0.057	0.047
2	Aerated Waters/Beverages	161.473	159.671	240.475	209.854	265.865
3	Aerials & Antenas	0.002	0.001	-	-	-
4	Agricultural Sprayers	0.013	-	-	-	-
5	Agricultural Tractors	127.391	4.532	7.927	1.774	19.412
6	Air Conditioners	-	0.016	0.120	0.029	0.022
7	Air Coolers/Desert Coolers	0.267	0.345	0.196	0.053	-
8	Aluminium Containers,Drums, Cans,Boxes	-	-	0.028	0.147	-
9	Aluminium Goods	1.117	1.253	1.022	0.530	0.557
10	Arms & Ammunition	-	-	-	-	-
11	Artificial Joints	-	0.027	0.119	0.184	0.181
12	Asbestos Products	0.074	0.056	-	-	-
13	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	-
14	Auto Parts	24.702	36.621	27.285	10.860	11.959
15	Bags (Packing, Goods, Of Woven Textile)	0.003	-	-	-	-
16	Ball & Roller Bearing Complete	-	-	-	-	0.137
17	Ball Point Pens	-	-	-	-	-
18	Battery Carbon	-	0.304	0.394	0.116	0.154
19	Battery Separators	-	-	0.017	-	-
20	Bed Spreads	-	-	1.000	0.002	0.012
21	Bed,Table,Kitchen,Toilet Linen	-	-	-	-	-
22	Bicycle Parts	-	-	0.001	-	-
23	Biscuits	18.717	19.619	20.791	10.719	10.395
24	Black Board	-	-	0.011	0.142	0.029
25	Blades(Safety)	-	0.391	0.729	0.697	1.020
26	Blanket Woollen	3.586	1.249	2.077	3.291	3.008
27	Bubble Gum	-	-	0.009	0.011	0.020
28	Building Bricks Of Ceramics	2.469	8.168	4.584	0.577	-
29	Building Components	-	0.156	0.176	0.030	0.191
30	Bus,Tractor,Truck Bodies	-	-	-	-	-
31	C.N.G. Kit	-	-	0.269	0.524	0.909
32	Carbon Dioxide Gas(CO <sub>2</sub> )	2.429	3.036	4.390	2.568	2.371
33	Carpets Synthetic (Machine Made)	0.002	0.004	-	-	-
34	Carton Machine	0.068	0.040	-	-	-

**Multan**

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
35	Cassettes Recorded (Audio/Video)	-	-	-	0.016	0.006
36	Caustic Soda	-	0.156	0.391	0.095	0.031
37	Cement	8.451	1.846	25.847	251.765	434.443
38	Cereal Products	0.300	4.067	1.536	0.423	0.807
39	Cheese	0.400	0.713	0.809	0.789	1.252
40	Chemicals Inorganic/ Industrial Gases	0.032	0.007	0.003	0.006	0.003
41	Chemicals Organic	-	-	-	-	-
42	Chip Board	0.161	0.174	-	-	0.106
43	Cigarettes	392.387	489.879	134.336	76.007	122.003
44	Cloth Articles Accessories Of Leather	1.087	0.773	3.681	2.667	1.441
45	Computer Parts	-	-	-	-	-
46	Computer Stationery	-	-	0.028	0.032	0.031
47	Concrete Components	0.489	0.547	1.043	1.146	0.615
48	Confectionery & Bakery Products	2.335	3.006	5.853	6.303	6.574
49	Cooking Range (Gas)	-	-	-	0.235	0.414
50	Corn Oil	-	0.021	0.191	0.137	0.023
51	Corrugated Packages, Cartons, Boxes Etc	0.576	0.334	0.508	1.472	1.153
52	Cotton Fabrics	9.606	7.655	4.891	2.205	1.737
53	Cotton Handkerchief	0.036	-	0.005	0.009	-
54	Cotton Linters	0.535	0.836	2.794	5.642	5.024
55	Cotton Not Carded Or Combed (Ginned)	7,009.233	6,461.097	8,287.978	10,325.874	7,588.646
56	Cotton Seeds	0.301	7.666	7.369	5.708	1.011
57	Cotton Sewing Thread	-	-	0.119	-	0.098
58	Cotton Yarn	212.651	436.916	594.433	424.949	339.141
59	Creams & Polishes For Footwear	0.005	0.087	0.458	0.965	0.847
60	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	0.008	0.235
61	Deep Freezers	-	0.008	-	-	-
62	Detergents	-	0.592	2.438	1.582	3.303
63	Diesel/Semi Diesel Engines	-	0.363	-	-	-
64	Dish Antena	0.019	0.007	0.010	0.011	0.011
65	Dusters/Cleaning Cloths	-	-	-	0.056	0.011
66	Dyes & Colours	0.036	0.045	0.129	0.494	0.676
67	Electric Bulbs & Tubes	-	0.073	0.211	0.137	0.105
68	Electric Control Equipment	0.018	0.006	0.002	-	-
69	Electric Fans	0.164	0.136	0.032	0.006	-
70	Electric Iron	-	0.459	2.580	1.828	3.117
71	Electric Lighting & Signalling Eqpt	-	0.102	0.067	0.163	0.155
72	Electric Welding Wires, Rods, Electrodes	0.218	0.158	0.128	0.255	0.164
73	Electrical Energy	-	-	45.695	150.010	9.501

## Multan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
74	Electrical Goods & Parts(Nos)	-	0.256	0.303	0.371	0.948
75	Electrical Machinery	-	0.003	0.002	-	-
76	Embroidery	0.243	0.405	0.568	1.829	2.744
77	Engines Of 8407 Other Than-1000 To -3400	0.070	0.072	0.048	-	-
78	Fabrications	-	-	-	-	-
79	Fertilizers/Urea	2.999	3.899	4.448	6.498	195.893
80	Fibre Glass	0.054	0.015	0.021	0.028	0.015
81	Finishing Material For Leather Industry	-	-	0.784	0.003	0.005
82	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	-	-	0.015	0.037	-
83	Flocking Cloth Materials	0.040	0.026	-	0.099	0.042
84	Flush Doors	0.143	0.150	0.119	0.105	0.132
85	Food Products	0.243	0.720	1.923	1.220	2.434
86	Footwear	-	-	0.016	0.009	-
87	Fruit Or Vegetable Juices	11.483	10.803	24.801	6.237	0.245
88	Fuel Filters	-	-	0.001	0.015	0.010
89	Furniture(Wooden)	-	0.433	1.310	6.756	5.335
90	Gas Appliances(Other)	-	0.064	0.200	0.115	0.136
91	Gases & Acids	0.119	0.077	0.192	0.356	0.449
92	Glass & Glasswares Etc	0.795	1.426	0.862	0.703	0.842
93	Glass Fibres & Articles	0.006	0.005	0.006	0.005	0.004
94	Glass Sheet(Not Worked)	-	-	0.093	-	-
95	Glassware For Kitchen,Office, Toilet Etc	1.179	1.731	1.214	0.897	0.667
96	Glue & Synthetic Resines All Sorts	0.251	0.196	0.332	0.188	0.285
97	Glycerine	293.005	314.449	498.154	235.175	0.543
98	Gold	-	-	-	0.024	0.031
99	Gypsum Powder	0.032	0.030	0.021	-	0.003
100	Hair Clippers,Electric	-	-	0.121	0.048	0.044
101	Hard Boards	-	-	-	0.009	0.007
102	Ice	-	-	-	-	-
103	Ice Cream	0.020	0.417	3.018	1.687	4.453
104	Importer/Whole Saler	1.694	7.407	18.551	34.649	42.139
105	Insecticides	-	-	-	0.014	54.835
106	Iron & Steel Products	0.066	0.038	0.080	0.299	0.369
107	Iron Or Steel Ingots	0.077	0.009	-	0.014	-
108	Jams & Jellies	0.455	0.038	0.246	0.240	0.064
109	Jute Products	71.729	72.819	73.781	56.647	49.137
110	Knitted Or Crocheted Fabrics	-	-	0.139	0.260	0.105
111	Leather Garments	-	-	-	-	0.003
112	Liquid Glucose,Glucose	-	0.430	1.300	1.339	0.492
113	Lpg Cylinders	-	0.224	0.660	0.490	0.053

## Multan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
114	M.M.Yarn Soft Waste	-	-	-	-	-
115	M.S.Pipes	-	-	0.011	0.069	0.087
116	M.S.Products (Mild Steel Rerolled)	-	-	-	-	-
117	Machine Parts,Not Elsewhere Specified	-	-	0.006	0.011	0.014
118	Machinery Parts & Agricultural Parts	0.549	0.605	1.527	1.008	0.361
119	Machinery Parts (Mechanical)	0.014	0.375	0.371	0.679	0.536
120	Maize Products	-	0.374	1.194	0.752	0.922
121	Maize Starches	-	0.122	0.205	0.217	0.287
122	Man Made Fibres & Yam	29.840	24.358	41.842	18.392	26.903
123	Marble Tiles	0.726	0.753	0.457	0.210	0.183
124	Metal Containers	3.383	5.710	4.535	5.275	2.527
125	Milk And Cream	-	0.029	0.213	0.148	0.364
126	Mineral Water	-	-	-	0.151	0.821
127	Miscellaneous Chemical Products	0.045	0.078	0.179	0.269	0.735
128	Motor Cars	-	-	0.003	-	-
129	Motor Cycles	-	-	-	0.001	0.158
130	Oil Cake	28.064	32.600	72.331	7.278	8.284
131	Oil Dirts	0.330	2.274	1.414	1.068	1.105
132	Oil Filters	-	0.146	0.237	0.677	1.114
133	Optical Lenses (Mounted)	-	-	-	-	0.019
134	Other Engines & Motors	-	-	-	0.049	0.050
135	Oxygen Gas	2.357	2.835	2.338	2.380	1.686
136	Paint & Varnishes	0.438	0.518	0.637	0.399	0.176
137	Paper & Paperboard	3.812	3.310	4.645	5.538	3.292
138	Paper & Paperboard (Hand-Made)	-	0.732	0.684	0.053	0.052
139	Paper & Paperboard Converters	-	-	-	-	-
140	Paper Cones,Bobbins Etc	15.606	9.704	7.655	12.650	5.614
141	Paper Products	0.181	0.021	0.011	0.016	0.201
142	Paper Sacks	0.013	-	-	-	0.022
143	Pebbles,Gravel,Broken Or Crushed Stone	-	-	0.006	-	-
144	Perfumery & Cosmetics	-	0.018	0.392	0.347	1.021
145	Pet Grease	-	-	-	-	-
146	Pharmaceutical Products	-	0.052	0.119	0.471	0.311
147	Photographic Films In Rolls Etc	0.019	0.040	0.041	0.126	0.075
148	Photographic Plates Or Films Developed	0.034	0.045	0.070	0.124	0.137
149	Pig Iron	-	-	-	-	-
150	Plain Shaft Bearings	0.338	0.757	0.554	0.905	0.486
151	Plastic Crockery	-	-	-	-	-
152	Plastic Other Than Primary Form	-	-	-	0.062	0.257
153	Plastic Printing	-	0.003	0.008	0.006	0.011

## Multan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
154	Plastic Products(Others)	8.721	5.678	1.538	0.341	0.373
155	Plastic Sheets & Other Articles	-	-	-	0.003	0.081
156	Plastic Shoes	-	-	-	0.003	0.005
157	Plywood	0.646	0.787	0.940	1.050	1.346
158	Pol Products (Including Petroleum, Lubricating Oils)	29.392	38.438	22.029	418.409	1,831.085
159	Polyester Filament Yam	4.240	4.450	4.840	2.482	2.891
160	Polyethylene Bags	1.218	0.630	0.667	0.623	0.145
161	Polypropylene Bags	0.027	0.495	0.368	2.869	3.339
162	Potato Chips	-	-	0.103	0.033	0.014
163	Poultry Feed	0.470	-	-	-	-
164	Power Looms(Grey/Ticken Cloth)	1.331	0.036	0.641	16.036	32.827
165	Primary Cells & Batteries	-	0.225	0.247	0.200	0.193
166	Printing Industries/Press	0.021	0.227	0.771	0.717	0.972
167	Printing Inks	-	-	0.009	0.002	0.009
168	Processed Cotton Cloth	-	-	-	0.084	0.161
169	Pumps For Liquids, Liquid Elevators	-	-	0.009	0.009	-
170	PVCc Bottles	-	-	-	-	-
171	PVC Pipes	1.658	1.970	2.342	1.143	0.982
172	Radio Sets	-	-	-	-	-
173	Railway Sleepers Of Iron Or Steel	2.917	2.095	5.707	6.831	1.196
174	Raw Wool	-	-	-	-	0.005
175	Rcc Pipes	0.267	0.325	0.924	0.645	0.159
176	Ready Made Garments	0.344	0.538	0.460	2.191	2.465
177	Rice	-	-	-	0.552	0.217
178	Rubber Goods	-	-	-	0.072	0.102
179	Sanitary Napkins	0.043	0.031	0.022	-	0.003
180	Saw Machine (Wood Working)	-	0.039	0.001	0.022	0.009
181	Scraps Of Iron Or Steel (Ship Breaking)	2.501	2.133	1.529	1.858	0.478
182	Services (Including Telephone/ Fax Etc)	-	-	5.070	16.135	20.706
183	Services On Board	-	0.573	2.376	1.618	1.888
184	Sewing Thread Of Man Made Staple Fibre	0.010	0.025	0.073	0.082	0.013
185	Shoe Uppers(Leather/ Composition Of Lthr)	0.111	0.257	1.506	0.360	2.139
186	Sizing Of Yam For Weaving (For Looms)	-	-	-	0.381	2.563
187	Soap Stocks	8.970	11.729	50.083	34.109	50.128
188	Soda Ash	0.718	1.296	4.511	2.614	2.971
189	Sodium Silicate	3.659	4.708	3.650	1.171	3.983
190	Spirits	-	-	-	-	-
191	Sports Goods	-	0.074	0.096	0.132	0.219
192	Stationery	-	0.809	1.834	3.310	2.262

## Multan

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
193	Steel Pipes	7.314	2.272	2.389	1.629	50.310
194	Storage Tanks Of Iron Or Steel	0.009	0.003	0.023	0.128	0.091
195	Straw Board	1.905	1.200	1.900	1.992	1.646
196	Sugar (Including Baggasse And Molasses)	112.346	764.825	1,162.572	931.372	1,424.815
197	Sulphuric Acid	10.838	10.852	11.568	0.523	-
198	Surgical Instruments & Appliances	0.029	0.107	0.257	0.513	0.680
199	Sweets	0.019	0.052	0.145	0.161	0.204
200	Syrups & Squashes	-	-	-	-	0.040
201	Table, Kitchen Ware Of Aluminium	-	0.002	0.012	0.005	0.002
202	Tea	0.040	9.485	44.301	37.844	67.473
203	Textile Fabrics Otherwise Impregnated	-	-	0.005	4.586	6.949
204	Thrashing Machines	-	-	-	-	-
205	Timber Wood	-	0.020	0.390	0.130	0.076
206	Tin Plate Of Iron Or Steel	0.018	0.001	0.029	-	-
207	Tins/Tin Containers	0.004	0.024	0.048	0.039	0.040
208	Tissue Papers	0.447	0.082	0.709	0.026	0.025
209	Toilet Soap	-	0.067	0.168	0.173	0.273
210	Tooth Powder	-	0.001	0.001	0.001	0.001
211	Toothpaste	-	-	-	0.021	0.135
212	Toothpaste/Toothpowder	-	0.006	0.164	0.270	0.251
213	Tractor Parts	0.447	0.982	0.530	0.584	0.258
214	Tyres & Tubes	0.009	0.016	0.023	0.023	0.256
215	Vegetable Ghee	3.117	5.479	7.656	7.061	3.569
216	Vegetable Oils Other Than Edible Oil	1.035	1.375	1.375	1.106	0.181
217	Washing Machines	0.007	0.021	0.026	-	-
218	Wax Papers, Gummed Tape, Filter Paper	-	-	-	-	-
219	Wires & Cables	0.017	0.013	0.001	-	-
220	Wood Free Writing Paper	0.201	0.199	0.133	0.151	0.244
221	Wood In The Rough	-	-	0.002	-	-
222	Woolen Yarn	3.658	2.392	2.383	2.218	1.724
223	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	0.001	-
224	Wrappers	-	-	-	-	-
225	_Miscellaneous Collections	141.074	258.028	-103.929	244.567	705.061
<b>Grand_Total</b>		<b>8,801.600</b>	<b>9,289.900</b>	<b>11,455.520</b>	<b>13,670.070</b>	<b>13,489.473</b>
Refund Amount		891.100	1,299.300	1,627.280	2,219.160	2,090.963
<b>Net Receipt</b>		<b>7,910.500</b>	<b>7,990.600</b>	<b>9,828.240</b>	<b>11,450.910</b>	<b>11,398.510</b>

**TABLE-33.9**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

(Rs. in Million)						
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Account Books & Registers	0.019	0.488	-	0.044	0.063
2	Adhesive/Adhesive Tapes	-	0.619	0.439	0.756	0.447
3	Aerated Waters/Beverages	66.495	82.010	88.877	79.574	101.482
4	Air Conditioners	-	-	-	-	-
5	Air Filter	-	-	-	0.005	-
6	Aluminium Rods	-	0.347	-	-	16.812
7	Arms & Ammunition	2.205	0.053	0.041	0.032	0.010
8	Army Uniform Equipment	-	-	-	-	-
9	Asbestos Products	-	-	0.368	0.013	-
10	Ash	-	0.005	0.036	0.075	-
11	Auto Parts	4.957	4.298	4.286	3.066	6.527
12	Autocycles Including Rickshaw	4.124	8.639	9.409	4.119	2.682
13	Bags (Packing, Goods, Of Woven Textile)	-	-	-	-	-
14	Barn (Wheat)	-	0.005	0.009	-	-
15	Bicycles & Other Cycles Not Motorised	-	-	-	-	-
16	Biscuits	116.258	106.617	141.844	132.825	159.224
17	Blades For Saws Of All Kind	-	0.287	1.072	0.477	0.157
18	Blades(Safety)	18.445	19.953	9.769	1.302	1.160
19	Blanket Woollen	-	-	-	-	-
20	Bone Crushing	-	-	-	-	-
21	Brake Fluids	-	-	-	-	-
22	Brass Hardware(Nails, Screws,Washers Etc)	-	-	-	-	-
23	Bricks,Blocks,Tiles Of Refractory Nature	-	0.024	-	-	-
24	Building Bricks Of Ceramics	1.525	2.240	0.103	0.015	0.005
25	Building Components	-	-	1.153	1.482	1.303
26	C.N.G. Kit	-	-	-	-	0.116
27	Calcium Carbide	-	0.381	-	-	-
28	Carpets Synthetic (Machine Made)	0.167	-	-	0.007	0.006
29	Carpets Tufted (Hand Knitted)	-	-	-	-	-
30	Caustic Soda	-	-	-	0.037	0.004
31	Cement	155.308	37.730	20.506	272.350	460.315
32	Cement Pipes	-	0.004	0.005	0.008	0.008
33	Ceramic Tiles	14.929	16.938	20.079	20.284	20.565

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
34	Chemicals Inorganic/Industrial Gases	3.815	51.548	7.830	0.406	0.399
35	Chemicals Organic	0.024	0.199	0.251	0.213	1.890
36	Chip Board	3.717	2.858	6.399	6.218	8.376
37	Cigarettes	162.150	264.542	122.476	74.800	122.615
38	Cloth Articles Accessories Of Leather	-	-	-	-	0.002
39	Coal Mines	104.701	86.197	79.512	71.114	85.060
40	Computer Parts	-	-	-	0.008	0.026
41	Computer Stationery	-	-	-	-	-
42	Concrete Components	0.005	1.624	-	0.018	-
43	Confectionery & Bakery Products	9.415	7.715	17.166	13.017	24.064
44	Corrogated & Solid Boards	-	-	-	0.008	0.151
45	Corrugated Packages, Cartons, Boxes Etc	1.533	2.259	2.626	3.455	2.735
46	Cotton Fabrics	-	-	-	0.005	0.092
47	Cotton Linters	-	-	-	-	-
48	Cotton Not Carded Or Combed (Ginned)	3,079.092	2,369.114	2,454.161	2,605.253	2,535.479
49	Cotton Seed Oil	14.734	6.700	9.057	4.725	6.794
50	Cotton Yarn	113.223	123.289	227.217	184.229	134.153
51	Creams & Polishes For Footwear	-	0.146	0.683	0.454	1.050
52	Crockery (Ceramic)	-	0.039	-	-	-
53	Dates	-	0.002	0.499	0.405	0.210
54	Detergents	58.226	82.178	121.326	156.649	168.053
55	Disposable Injections	1.451	0.739	0.768	0.279	0.302
56	Dyes & Colours	0.945	0.942	4.634	6.087	6.580
57	Elec Generating Sets & Rotary Converters	-	-	3.101	3.652	2.699
58	Electric Fans	0.032	0.038	0.023	0.001	-
59	Electric Food Choppers	-	-	-	-	-
60	Electrical Energy	-	-	1.072	-	0.324
61	Electrical Goods & Parts(Nos)	0.114	0.889	2.573	2.089	2.627
62	Electro-Mechanical Hand Tools	-	-	0.024	0.203	0.258
63	Embroidery	0.061	0.127	0.124	0.058	0.298
64	Emery Papers(Regmal)	0.131	0.170	0.221	0.606	0.777
65	Enamelled Copper Wire	3.907	4.864	8.228	4.074	7.893
66	Essences/Essential Oils	-	-	-	-	-
67	Fabric Boards	21.029	39.974	46.359	8.105	-
68	Fertilizers/Urea	1.556	1.764	8.038	5.582	114.455
69	Flour Mills	-	-	-	-	0.010
70	Food Products	0.098	0.132	2.092	4.373	4.757
71	Footwear	-	-	0.289	-	-
72	Fruit Or Vegetable Juices	4.746	6.085	8.276	17.582	17.006

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
73	Fruits & Vegetables Preserved	-	-	-	0.036	-
74	Furniture(Steel)	-	0.009	0.170	0.369	1.098
75	Furniture(Wooden)	-	0.108	0.111	0.805	1.817
76	G.I.Pipes	26.132	18.366	11.068	4.164	9.345
77	Gas Appliances(Other)	0.007	0.024	0.029	0.126	0.263
78	Glass & Glasswares Etc	0.277	0.274	0.511	0.899	1.123
79	Glass Bangles	13.917	14.787	12.812	9.151	9.166
80	Glass Bottles	0.199	0.039	0.537	0.740	0.984
81	Glass Riffles	0.943	0.785	0.337	-	-
82	Glue & Synthetic Resines All Sorts	0.111	0.043	0.201	0.210	0.524
83	Gold	-	-	-	-	-
84	Gold Plating	-	-	-	-	-
85	Granite	0.051	0.042	0.053	0.024	0.032
86	Grinding Wheels Without Framework	-	0.020	0.052	-	-
87	Hard Boards	15.733	18.758	19.813	13.177	19.437
88	Homeopathic Medicines	-	-	-	-	-
89	Hydrogen Gas	0.002	0.004	-	-	-
90	Ice Cream	0.027	0.611	1.579	0.757	2.278
91	Importer/Whole Saler	0.506	5.379	7.898	10.214	10.375
92	Industrial Instruments	-	-	-	-	0.001
93	Insecticides	-	0.006	0.058	0.077	0.684
94	Iron & Steel Products	-	0.256	0.378	0.249	0.028
95	Jams & Jellies	-	-	0.462	0.382	0.614
96	Jute Products	54.169	47.348	44.941	17.302	11.373
97	Knitted Garments / Hosiery	-	-	-	0.161	0.675
98	Laces & Braids	-	-	-	-	0.034
99	Lamps & Light Fittings	-	0.035	0.143	0.342	0.136
100	Laundry Soap	0.117	0.192	0.507	0.715	0.535
101	Leather Articles	-	-	0.005	-	-
102	Lime	-	-	2.943	2.601	2.249
103	Liqueurs	-	1.535	4.714	2.724	3.548
104	Liquid Glucose,Glucose	-	0.001	0.017	0.009	0.062
105	Liquified Petroleum Gas (LPG)	-	-	-	0.120	0.054
106	Lpg Cylinders	-	-	0.012	0.048	0.103
107	M.S.Bars & Rods	5.941	4.582	8.281	3.286	1.021
108	Machine Parts,Not Elsewhere Specified	-	-	-	-	-
109	Machinery For Bleaching, Washing,Drying	-	-	-	-	-
110	Machinery Parts & Agricultural Parts	0.062	0.010	-	-	-
111	Machinery Parts (Mechanical)	-	0.013	0.049	0.439	1.382
112	Marble Tiles	0.693	0.937	0.768	0.438	0.261

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
113	Match Boxes	2.853	4.409	5.026	8.791	11.082
114	Meat Of Sheep, Goat Fresh, Chilled, Frozen	-	-	-	-	-
115	Metal Containers	4.348	4.079	5.145	6.350	2.928
116	Mineral Water	0.100	0.100	0.130	0.137	0.696
117	Monofilament Guts	0.634	0.851	0.732	0.429	0.823
118	Motor Cycles	4.170	9.679	2.782	0.114	2.265
119	Natural Gas	-	-	-	0.121	0.121
120	Natural Polymers	-	0.037	0.131	0.144	0.387
121	Oil Dirts	-	-	0.020	-	-
122	Other Rare Gases	-	-	0.001	0.012	-
123	Oxygen Gas	0.080	0.114	0.496	0.568	0.789
124	Paint & Varnishes	0.612	0.902	0.896	0.981	0.814
125	Paper & Paperboard	12.522	7.890	4.007	6.871	4.065
126	Paper Cones, Bobbins Etc	1.128	1.482	1.716	1.286	1.485
127	Paper Products	0.009	0.084	0.110	0.015	1.272
128	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	0.030	0.158	1.601	0.554
129	Paper Sacks	6.519	4.911	7.550	6.329	5.408
130	Perfumery & Cosmetics	-	0.162	0.310	0.335	0.752
131	Pesticides	-	-	-	-	0.025
132	Pet Grease	0.002	0.002	-	-	0.023
133	Pharmaceutical Products	-	0.002	0.005	0.142	0.259
134	Photographic Films In Rolls Etc	-	0.025	0.032	0.004	0.009
135	Photographic Plates Or Films Developed	0.038	0.065	0.100	0.126	0.127
136	Pig Iron	-	-	0.014	-	-
137	Plastic Crockery	0.002	-	-	0.121	0.132
138	Plastic Products(Others)	15.026	8.112	14.084	11.790	3.638
139	Plastic Re-Cycling	-	-	-	-	-
140	Plywood	-	0.003	-	-	-
141	Pol Products (Including Petroleum, Lubricating Oils)	7.158	13.000	14.805	13.746	5.956
142	Polyethylene Bags	-	0.003	0.094	0.205	0.217
143	Polypropylene Bags	10.489	13.909	6.337	6.008	2.751
144	Potato Chips	-	-	-	-	0.002
145	Poultry Feed	0.306	0.075	-	0.001	-
146	Power Looms(Grey/ Ticken Cloth)	0.198	0.686	1.154	1.996	1.939
147	Primary Cells & Batteries	-	0.065	1.242	2.472	6.362
148	Printing Industries/Press	0.162	0.184	0.311	1.431	0.289
149	Processed Fabrics	0.744	0.591	1.037	1.259	0.660
150	Railway Sleepers Of Iron Or Steel	1.719	3.818	1.404	2.438	-
151	Rcc Pipes	0.786	0.634	1.106	0.710	0.450

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
152	Ready Made Garments	-	-	4.878	0.027	0.166
153	Refrigerator Parts	0.945	1.063	1.331	1.585	1.510
154	Refrigerators	118.669	139.195	191.963	204.750	126.064
155	Resin Material(Other)	-	-	-	-	-
156	Rice	-	-	-	0.300	-
157	Rock Salt/Sodium Chloride/ Table Salt Etc	3.422	2.320	3.258	0.152	0.039
158	Rubber Goods	-	-	0.087	0.006	-
159	Sanitary Fittings	-	-	-	-	-
160	Sanitary Ware Of Iron Or Steel	-	-	-	0.033	0.079
161	Sanitary Wares Of Ceramic	-	-	-	-	-
162	Scraps Of Iron Or Steel (Ship Breaking)	1.465	0.942	1.770	0.005	0.016
163	Screws,Bolts & Nuts Of Iron Or Steel	0.057	0.079	0.037	0.032	0.044
164	Seed Business	-	-	-	-	0.008
165	Services (Including Telephone/Fax Etc)	-	-	3.382	8.342	9.331
166	Sewing Machines	-	-	-	-	0.004
167	Sewing Thread Of Man Made Staple Fibre	0.152	0.110	0.084	0.019	-
168	Sign Boards/Advertisements Etc.	-	0.275	0.947	0.869	0.923
169	Soap Stocks	-	0.053	0.056	0.189	0.146
170	Soda Ash	-	-	-	-	0.050
171	Sodium Sulphide	0.023	-	0.038	-	-
172	Spices	-	-	0.337	0.208	0.457
173	Spirits	-	-	-	-	-
174	Sports Goods	-	-	0.201	0.127	0.285
175	Stationery	-	0.127	1.116	1.200	3.948
176	Steel Pipes	15.443	8.836	6.213	9.283	66.641
177	Steel Poles	-	-	-	-	-
178	Stone Articles	0.076	0.136	0.314	0.762	0.748
179	Stone Powder	-	-	-	0.213	0.002
180	Storage Batteries	-	0.005	1.152	0.070	0.534
181	Storage Tanks Of Iron Or Steel	-	-	-	-	0.036
182	Straw Board	0.018	0.039	0.042	-	-
183	Sugar (Including Baggasse And Molasses)	337.252	1,883.775	2,665.522	1,974.865	2,604.827
184	Suitcases,Trunks,Brief Cases Etc	-	-	0.004	0.010	-
185	Sulphate/Clay/Gypsum	-	-	-	-	-
186	Sulphur	-	-	-	-	-
187	Sulphuric Acid	0.684	1.028	0.767	0.826	1.487
188	Surgical Instruments & Appliances	-	0.001	0.072	0.060	0.202
189	Sweetened Supari	-	-	-	0.237	0.334
190	Sweets	-	0.060	0.165	0.090	0.131

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
191	Synthetic Organic Dyes	-	0.117	0.715	0.776	0.752
192	Syrups & Squashes	0.665	0.804	0.765	0.976	1.244
193	Tea	-	21.707	97.904	65.940	104.454
194	Telephone Parts	-	-	-	-	-
195	Textured Yarn	9.227	9.128	17.324	0.243	-
196	Tissue Papers	-	-	-	-	0.048
197	Toilet Soap	27.616	33.159	43.732	44.538	52.864
198	Toothpaste/Toothpowder	-	-	0.061	0.079	0.198
199	Tyres & Tubes	-	0.109	0.912	0.549	1.048
200	Vegetabel Oil	0.229	0.749	1.714	1.980	1.961
201	Vegetable Ghee	2.573	4.957	6.565	9.168	6.981
202	Veterenary Medicines	-	-	-	-	-
203	Waste & Scrap Of Copper	-	-	0.005	-	-
204	Watches And Clocks	-	-	-	-	0.029
205	Water Pumps	0.869	1.240	0.295	1.637	1.011
206	Welding Fluxes/Electrodes	-	0.194	0.384	0.454	0.377
207	Wires & Cables	0.388	0.504	0.558	0.069	0.512
208	Wood Log	-	0.003	0.210	0.144	0.140
209	Woolen Yarn	3.203	3.289	3.627	6.694	4.904
210	Worn Clothing And Other Worn Articles	-	-	-	-	-
211	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	-	1.042
212	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	0.005	-
213	X-Ray Films	-	-	-	-	-
214	X-Ray Machines	-	-	-	0.001	-
215	Zinc Oxide	-	-	-	-	-
216	_Miscellaneous Collections	4.392	484.554	438.061	147.590	246.670
<b>Grand_Total</b>		<b>4,685.000</b>	<b>6,123.400</b>	<b>7,118.980</b>	<b>6,321.340</b>	<b>7,397.750</b>
Refund Amount		338.100	614.200	594.180	473.680	809.650
<b>Net Receipt</b>		<b>4,346.900</b>	<b>5,509.200</b>	<b>6,524.800</b>	<b>5,847.660</b>	<b>6,588.100</b>

**TABLE-33.10**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
1	Account Books & Registers	-	-	0.010	-	-
2	Activated Carbon	6.997	7.162	5.143	1.651	0.901
3	Aerated Waters/Beverages	0.646	0.556	0.683	1.541	1.011
4	Alcohol	1.265	0.793	0.215	-	-
5	Aluminium Doors & Windows	-	-	-	-	-
6	Animal Feed (Other Than Poultry Feed)	-	-	-	-	-
7	Anodized Products	-	-	-	-	-
8	Arms & Ammunition	-	0.037	0.059	-	0.609
9	Articles Of Base Metal	-	-	-	-	-
10	Artificial Leather & Rexine	0.467	0.008	-	-	-
11	Artificial Marble Slab	0.010	0.028	0.074	0.153	0.589
12	Auto Parts	90.315	139.069	156.681	140.015	120.760
13	Baryte Powder	7.655	6.772	8.041	9.814	6.209
14	Biscuits	5.572	5.718	2.669	0.632	2.806
15	Bitumen Natural	-	-	-	-	-
16	Blades(Safety)	2.192	0.685	0.151	0.279	0.307
17	Blanket Woollen	-	-	-	-	-
18	Bricks,Blocks,Tiles Of Refractory Nature	-	0.477	0.008	-	-
19	Building Bricks Of Ceramics	-	0.102	0.078	-	-
20	Building Components	0.224	0.020	0.199	0.706	0.383
21	Carpets Synthetic (Machine Made)	-	-	-	-	-
22	Carpets Woollen (Machine Made)	-	-	-	-	-
23	Carton Graphics	0.060	0.003	0.034	0.094	0.148
24	Cassettes Unrecorded (Audio)	5.849	15.858	11.434	11.144	11.882
25	Cassettes Unrecorded (Video)	-	-	-	-	-
26	Caustic Soda	-	-	-	-	-
27	Cement	18.108	9.710	5.617	150.507	223.268
28	Cement (Other Cement, Other,Clinkers)	-	-	-	-	-
29	Ceramic Tiles	-	-	-	0.006	2.700
30	Chemicals Inorganic/ Industrial Gases	16.895	9.504	9.979	6.525	9.329
31	Chemicals Organic	0.865	0.069	3.090	-	1.776
32	Chip Board	2.929	0.169	-	-	-
33	Cigarettes	-	2.653	11.511	8.896	10.583

## Quetta

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
34	Cigarette Filter Rods	12.561	7.954	12.738	7.679	-
35	Clock Movements, Complete & Assembled	0.023	0.012	0.013	0.003	0.003
36	Cloth Articles Accessories Of Leather	-	-	0.569	0.160	0.298
37	Coal Mines	-	0.003	-	29.599	28.703
38	Computer Parts	-	-	0.033	0.217	0.925
39	Computer Stationery	-	-	0.002	-	0.002
40	Confectionery & Bakery Products	32.165	28.828	31.303	30.133	24.717
41	Copper Rods	16.915	10.532	12.171	11.473	12.468
42	Corn Oil	-	-	-	0.005	-
43	Corrugated Packages, Cartons, Boxes Etc	-	-	0.038	-	-
44	Cotton Not Carded Or Combed (Ginned)	-	-	-	-	0.004
45	Cotton Yam	25.290	9.641	3.583	6.504	10.677
46	Custard Powder	-	-	2.645	1.638	1.890
47	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	-
48	Dental Cements & Other Dental Fillings	-	-	-	-	-
49	Diesel/Semi Diesel Engines	0.070	0.003	1.136	1.010	1.902
50	Dyes & Colours	5.817	8.988	4.500	3.713	9.783
51	Electric Food Choppers	-	-	-	-	-
52	Electric Lighting & Signalling Eqpt	-	-	0.011	0.012	0.203
53	Electrical Energy	-	-	2.517	7.184	13.496
54	Electrical Goods & Parts(Nos)	-	-	0.020	0.139	0.286
55	Fabrications	-	-	-	-	-
56	Farlac	-	0.055	0.257	0.516	0.737
57	Fertilizers/Urea	-	-	-	-	-
58	Flax Cloth	-	-	-	-	-
59	Flush Doors	0.444	0.288	1.153	0.853	1.280
60	Food Products	-	-	0.003	0.055	0.023
61	Fruit Or Vegetable Juices	3.638	4.210	5.795	6.173	25.861
62	Fruit, Nuts, Peel Of Fruit Or Melon (Edible)	-	-	0.291	3.177	5.167
63	Fruits & Vegetables Preserved	-	-	0.175	0.480	0.181
64	Furniture(Steel)	0.009	0.180	1.440	3.282	2.625
65	Furniture(Wooden)	0.175	3.387	0.514	0.516	0.777
66	G.I. Pipes	-	-	-	-	-
67	Gas Appliances(Other)	-	-	0.312	0.387	0.627
68	Gasoline Dispensing Pumps	-	-	-	-	0.140
69	Gelatins	0.148	0.039	10.396	10.321	12.732
70	Glass Beads	0.633	0.765	0.347	0.316	0.036
71	Glass Bottles	3.562	0.296	8.141	13.347	-

## Quetta

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
72	Glassware For Kitchen, Office, Toilet Etc	-	0.002	0.038	0.006	0.008
73	Glycerine	0.683	-	-	-	-
74	Grain Sorghum / Wheat	-	-	0.005	0.026	0.075
75	Granite	-	-	-	-	-
76	Granulated Slags	-	-	-	-	-
77	Guar Gums	-	-	0.004	0.050	-
78	Hydrogen Gas	-	0.006	0.023	0.011	0.005
79	Ice	-	-	-	-	-
80	Ice Cream	14.722	40.955	51.355	6.425	0.584
81	Importer/Whole Saler	0.055	11.595	24.881	123.461	54.010
82	Interchangeable Tools For Hand Tools	-	-	0.008	-	0.044
83	Iron & Steel Products	0.025	-	0.197	0.281	0.503
84	Jute Products	22.971	18.891	15.732	5.932	8.015
85	Liqueurs	2.493	9.126	7.259	8.812	7.324
86	Liquid Glucose, Glucose	24.157	14.669	10.937	20.855	28.619
87	Locks Of Base Metal	-	-	0.002	0.001	-
88	M.S.Pipes	-	-	-	0.109	0.341
89	Machinery For Bleaching, Washing, Drying	13.236	7.625	7.676	7.798	7.602
90	Machinery Parts (Mechanical)	-	-	-	0.211	0.661
91	Man Made Fibres & Yam	243.290	238.047	157.036	177.218	110.900
92	Marble Tiles	-	-	-	-	-
93	Match Boxes	-	-	-	-	-
94	Metal Containers	0.087	0.003	0.022	0.113	0.071
95	Metallised Products	-	-	-	-	-
96	Mineral Water	-	1.081	1.463	1.936	1.315
97	Monofilament Yam	-	-	0.004	0.038	0.008
98	Motor Cars	0.532	0.040	0.087	0.015	0.003
99	Motor Cycles	27.091	14.790	14.467	14.934	44.731
100	Oxygen Gas	-	-	-	0.011	0.025
101	Paint & Varnishes	-	0.001	0.170	0.113	0.222
102	Paper & Paperboard	1.539	1.343	1.134	0.992	0.267
103	Paper Cones, Bobbins Etc	-	-	-	-	-
104	Paper Products	1.628	1.036	0.394	0.055	0.055
105	Paper Sacks	19.507	24.776	8.629	6.397	18.706
106	Perfumery & Cosmetics	-	-	0.100	0.080	0.079
107	Pharmaceutical Products	0.005	2.259	2.377	1.657	1.880
108	Photocopying Apparatus	-	-	0.138	0.017	0.124
109	Photographic Films In Rolls Etc	-	-	0.201	0.412	0.142
110	Photographic Plates Or Films Developed	0.139	-	0.013	0.008	0.011
111	Plastic Products(Others)	43.106	67.093	90.870	70.975	63.634
112	Plastic Sheets & Other Articles	0.405	0.752	4.932	10.519	30.427

## Quetta

(Rs. in Million)

S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
113	Plastic Shoes	-	-	0.005	0.064	0.012
114	Pol Products (Including Petroleum, Lubricating Oils)	19.674	71.135	54.022	38.741	50.191
115	Polyester Filament Yam	-	-	-	-	-
116	Polypropylene Bags	20.425	25.564	16.261	13.746	2.612
117	Polystyrene	7.648	5.620	4.565	7.628	-
118	Poultry Feed	-	-	0.026	0.022	-
119	Power Looms(Grey/ Ticken Cloth)	1.305	4.132	2.294	1.472	1.237
120	Primary Cells & Batteries	-	-	0.177	0.260	0.275
121	Printing Industries/Press	-	-	0.656	0.778	0.554
122	Processed Fabrics	-	-	3.275	0.027	-
123	Pumps For Liquids, Liquid Elevators	1.944	2.359	2.414	2.803	1.577
124	PVC Pipes	-	-	0.003	1.234	1.517
125	RCC Pipes	-	-	-	-	-
126	Ready Made Garments	-	-	1.783	0.811	0.098
127	Refrigerators	-	-	-	-	-
128	Rock Salt/Sodium Chloride/ Table Salt Etc	1.611	1.900	3.054	3.413	4.736
129	Rolls For Rolling Mills	-	-	-	0.274	0.089
130	Rubber Goods	-	-	-	-	-
131	Rubber Strips For Tire Retreading	-	-	-	-	-
132	Sanitary Fittings	-	-	-	-	0.050
133	Sanitary Napkins	0.039	0.054	0.025	0.069	0.029
134	Sanitary Ware Of Iron Or Steel	-	-	0.107	0.184	0.180
135	Sanitary Wares Of Ceramic	-	-	-	-	0.009
136	Scientific Items	-	-	0.004	0.006	0.201
137	Scraps Of Iron Or Steel (Ship Breaking)	300.589	189.299	139.573	174.502	161.178
138	Screws,Bolts & Nuts Of Iron Or Steel	1.298	0.819	0.774	1.140	1.957
139	Services (Including Telephone/ Fax Etc)	-	-	3.730	12.064	31.868
140	Sewing Machines	-	-	-	-	-
141	Sewing Thread Of Man Made Staple Fibre	17.511	22.201	18.356	15.725	10.629
142	Shoe ppers(Leather/ Composition Of Lthr)	-	-	-	-	-
143	Sign Boards/Advertisements Etc.	-	0.070	0.141	0.235	0.178
144	Silk Yam	-	-	-	-	-
145	Slide Fastners	-	-	0.016	0.001	-
146	Smoking Tobacco	-	-	0.926	0.239	0.284
147	Soap Stocks	-	0.244	1.046	1.105	0.656
148	Spirits	6.739	-	-	-	-
149	Sports Goods	-	-	0.056	0.026	0.028

Quetta		(Rs. in Million)				
S. No.	Commodity	1997-98	1998-99	1999-00	2000-01	2001-02
150	Stationery	-	0.098	1.556	2.088	1.837
151	Steel Pipes	-	-	-	0.032	0.004
152	Steel Wires	7.673	0.414	1.197	1.116	2.760
153	Steel Wools	0.519	0.554	0.691	0.620	0.399
154	Stone Articles	-	-	-	0.006	-
155	Stone Powder	-	-	-	-	-
156	Storage Batteries	19.664	21.106	26.961	25.748	23.707
157	Suitcases,Trunks,Brief Cases Etc	4.614	4.822	1.718	1.548	1.066
158	Surgical Gloves	-	-	0.137	0.045	0.073
159	Surgical Instruments & Appliances	-	-	0.020	0.005	0.007
160	Syrups & Squashes	0.023	-	0.020	0.027	0.026
161	Tea	-	2.782	8.666	7.368	3.479
162	Telephone Sets	-	0.949	0.618	0.100	0.024
163	Television Sets	1.937	9.059	9.199	45.906	54.735
164	Tent & Tarpauline	-	-	-	-	-
165	Timber Wood	-	-	0.051	0.790	0.168
166	Tin & Its Articles	-	-	-	-	-
167	Toilet Soap	41.235	145.235	165.352	210.345	238.975
168	Toothpaste/Toothpowder	-	-	-	-	-
169	Typewriters (Electric & Non-Electric)	-	-	0.042	0.021	0.047
170	Tyres & Tubes	-	-	0.011	0.099	0.302
171	Vegetabel Oil	0.076	0.034	0.027	0.018	0.094
172	Vulcanised Rubber Thread And Cord	2.830	1.465	2.230	4.659	8.622
173	Water Meters,Electric Or Gas Meters	0.038	0.028	-	0.009	0.027
174	Water Proofing Compounds	0.745	0.543	0.394	0.431	0.793
175	Water Pumps	-	-	-	-	0.046
176	Wax	1.494	2.537	2.990	1.970	2.147
177	Wires & Cables	7.725	21.785	40.382	22.496	45.605
178	Wood Log	-	-	-	-	-
179	Woven Fabrics Of Synthetic Filament Yam	-	-	-	0.407	0.451
180	_Miscellaneous Collections	1.876	101.822	-0.716	2.257	139.190
<b>Grand Total</b>		<b>1,146.400</b>	<b>1,365.300</b>	<b>1,230.770</b>	<b>1,535.000</b>	<b>1,723.925</b>
Refund Amount		26.400	8.900	24.670	99.840	97.240
<b>Net Receipt</b>		<b>1,120.000</b>	<b>1,356.400</b>	<b>1,206.100</b>	<b>1,435.160</b>	<b>1,626.685</b>

Year	Month	Day	Event	Location
1870	Jan	1	...	...
1870	Jan	2	...	...
1870	Jan	3	...	...
1870	Jan	4	...	...
1870	Jan	5	...	...
1870	Jan	6	...	...
1870	Jan	7	...	...
1870	Jan	8	...	...
1870	Jan	9	...	...
1870	Jan	10	...	...
1870	Jan	11	...	...
1870	Jan	12	...	...
1870	Jan	13	...	...
1870	Jan	14	...	...
1870	Jan	15	...	...
1870	Jan	16	...	...
1870	Jan	17	...	...
1870	Jan	18	...	...
1870	Jan	19	...	...
1870	Jan	20	...	...
1870	Jan	21	...	...
1870	Jan	22	...	...
1870	Jan	23	...	...
1870	Jan	24	...	...
1870	Jan	25	...	...
1870	Jan	26	...	...
1870	Jan	27	...	...
1870	Jan	28	...	...
1870	Jan	29	...	...
1870	Jan	30	...	...
1870	Jan	31	...	...

...