CBR YEAR BOOK
2002-2003

DIRECTORATE OF RESEARCH AND STATISTICS

CENTRAL BOARD OF REVENUE

REVENUE DIVISION

GOVERNMENT OF PAKISTAN

ISLAMABAD

TABLE OF CONTENTS

SR NO.	DESCRIPTION		PAGES
1	FOREWORD		i
2	PREFACE		iii

PART – I

1	Chapter-1	Central Board of Revenue	1 – 9
2	Chapter-2	Federal Tax Receipts	11 – 26
3	Chapter-3	Income Tax	27 – 65
4	Chapter-4	Other Direct Taxes	67 – 74
5	Chapter-5	Central Excise	75 – 99
6	Chapter-6	Sales Tax	101 – 126
7	Chapter-7	Customs	127 – 139
8	Chapter-8	Survey & Registration	141 – 143
9	Chapter-9	Promotion of Information Technology in CBR	145 – 148
10	Chapter-10	Reforms of Tax Administration and Restructuring of CBR	149 – 157
11	Chapter-11	Human Resource Management in CBR	159 – 165
12	Appendix-I	Central Board of Revenue Act, 1924	167 – 168
13	Appendix-II	Constitution of Central Board of Revenue.	169
14	Appendix-III	CBR Rules, 1967	171 –173
15	Appendix-IV	Salient Features of Income Tax Ordinance, 2001	175

PART – II

16	Statistical Tables	1 – 261

FOREWORD

This is the thirteenth edition of CBR Year Book. It reflects the performance of the CBR in the Financial Year 2002-2003 alongwith a comparative analysis thereof with the preceding years which helps in the true appraisal of the output of the tax collecting departments of the CBR and serves as the basis for further improvement and appropriate policy decisions.

2. A special feature of the efforts of the CBR is the undertaking of its reform process alongwith field formations. This vital department of the Federal Government is seriously lacking in automation, simplification of procedures and processes of tax collection. The Year Book provides information to the readers of the efforts being made in the said areas in order to make CBR not only an efficient and an effective tax collecting agency but also to provide facilitation for the taxpayers.

3. The Year Book also contains multifaceted statistical data pertaining to collection of Federal Taxes at macro and micro level which will be of great use for the researchers, interested organizations in public and private sectors as well as for policy makers.

4. I appreciate the hard work put in the preparation of this document by the Officers and staff of the Directorate of Research and Statistics, Central Board of Revenue and all those who have contributed towards its compilation.

(M. ABDULLAH YUSUF)
Secretary, Revenue Division/
Chairman, CBR, Islamabad

April 16, 2004

PREFACE

This is the 13th edition of the CBR Year Book. It has two parts; Descriptive and Statistical Appendix. The First Part extensively delineates the Direct and Indirect taxes, supported by the statistical tables and the graphs based on the information provided by the departments of the CBR during the F.Y 2002-2003. It may be added here that the collection of tax revenue as incorporated in the Year Book has duly been reconciled with the Office of the AGPR at national level which provides authenticity to the figures of tax collection.

2. It also includes information about the latest Organizational structure of the CBR and its field offices. Moreover, detail of the administrative reform initiatives undertaken over the past three years of the tax administration and restructuring of the CBR are also included in the Year Book.

3. Part-II of the Year Book consists exclusively of micro level statistical tables of the Federal taxes and serves as a data bank of each tax for the last five years.

4. The present version of the Year Book has been prepared by the **DIRECTORATE OF RESEARCH & STATISTICS, CBR** under the guidance of Mr. Naseer Ahmed, Member (CE) and Dr. Ather Maqsood Ahmed, Member (FR&S). The preparation of this edition has been made possible due to the teamwork of the Officers and staff of the DR&S.

5. Every effort has been made to make this publication comprehensive and meaningful. CBR believes that multifaceted information, its analysis and lucid presentation will be useful for wide spectrum of readers, including fiscal experts, research scholars, business community, policy planners, Federal and Provincial government departments, International Organizations and for all other persons interested in this information.

6. We look forward to receiving comments and suggestions from our valued readers for improvement of future edition.

(LIAQUAT ALI CHAUDHRY)
Director (R & S)
Central Board of Revenue

April 16, 2004.

PART - I

CENTRAL BOARD OF REVENUE

CHAPTER 1

CENTRAL BOARD OF REVENUE

HISTORY

The Central Board of Revenue(CBR) was created on April 01, 1924 through the Central Board of Revenue Act, 1924. In 1944, a full fledged Revenue Division was created under the Ministry of Finance. After independence, this arrangement continued upto 31st August, 1960 when on the recommendations of the Administrative Re-organisation Committee, CBR (Board) was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline the organization and its functions. Consequently the post of Chairman CBR, was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the Board.

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

FUNCTIONS OF CBR/REVENUE DIVISION

3. In the existing setup, the Chairman, CBR, being the executive head of the Board as well as Secretary of the Revenue Division has the responsibility for (i) formulation and administration of fiscal policies, (ii) levy and collection of federal taxes and (iii) quasi-judicial 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 (Tax Policy & 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 (Facilitation & Taxpayer Education)

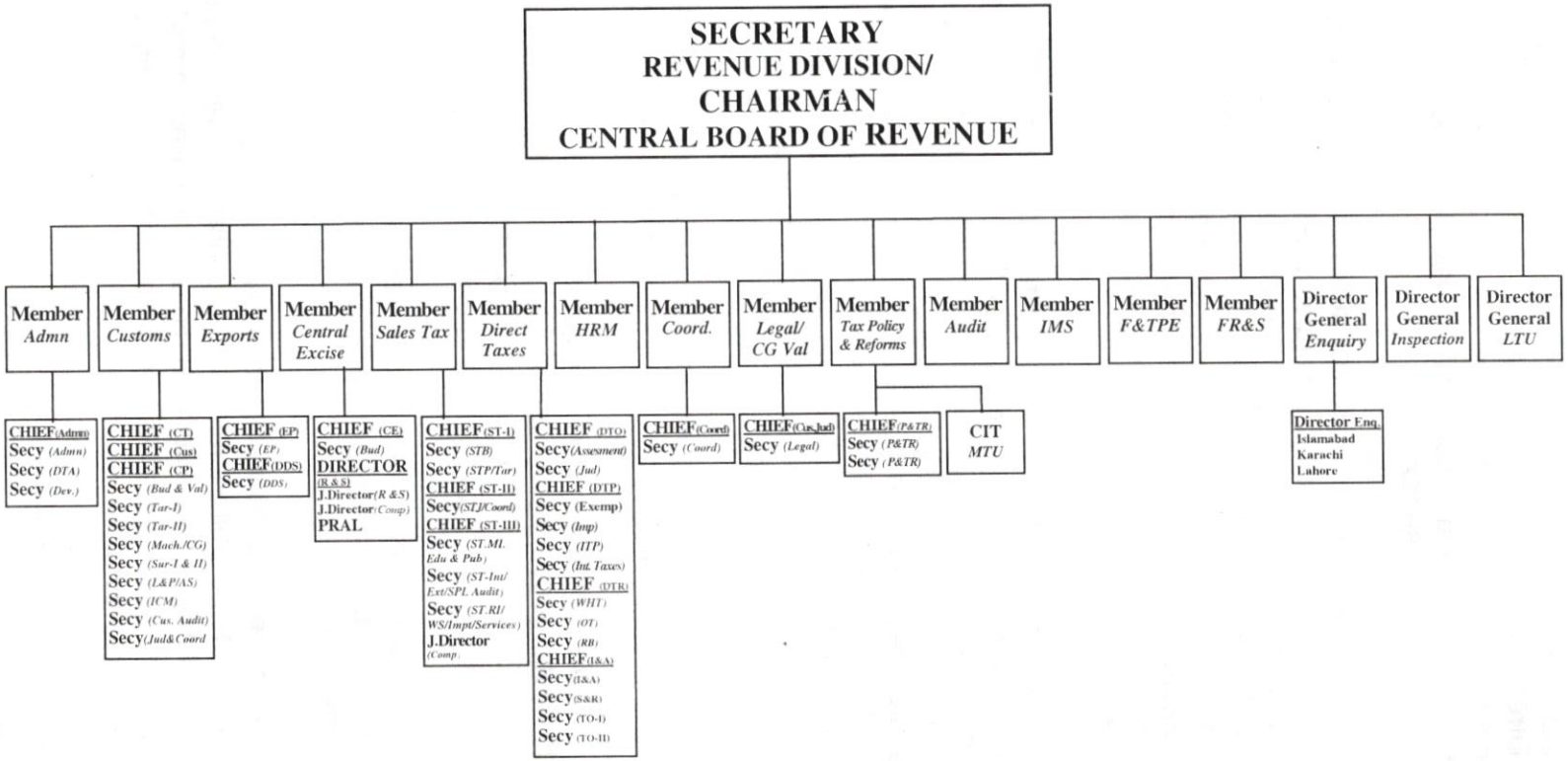
6. Organizational Chart of the CBR/Revenue Division is given on page 3.

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: drs@cbr.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 (Tax Policy & 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 appraisement 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.

FEDERAL TAX RECEIPTS

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. **Director General (Large Taxpayers Unit)** LTU was established in Karachi on 1st July, 2002 with the objects to reduce contact between the taxpayers and Collectors by providing friendly and better modal office environment, integration of Income and Sales Tax, structuring of tax administration on functional line and focus on all the affairs of the large taxpayers.

29. 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. Imtiazi	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	11.03.2004
4)	Mr. M. Abdullah Yusuf	12.03.2004	To-date

OTHER IMPORTANT INFORMATION

Postal Address

Revenue Division
Central Board of Revenue
Constitution Avenue
Islamabad

Telephone Numbers

CBR Telephone Exchange:-	051-9207540-41 9207545 051-9207548-54
Website:	www.cbr.gov.pk www.drscbr.gov.pk

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 87.5% of its total collection for the F.Y. 2002-03 the remaining 12.5% 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. Financial year 2002-03 has been a year of reforms and achievement of CBR. The Tax Policy and Administrative Reforms have greatly improved the resource mobilization by CBR. It was for the first time in the recorded history that start of the year revenue target of Rs. 460.6 billion has been achieved. The growth in revenue was 14% over the last years. The increase in net collection by Rs. 56.5 billion during the year 2002-03 was all time greater than the previous year. Similarly, the tax-GDP ratio which was 11.1% in the year 2001-02 has increased to 11.5% in financial year 2002-03.

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. 460.6 billion is reconciled with the accounts of the AGPR. Collection reported at Rs.460.2 billion in the CBR Quarterly Review of April-June, 2003 was provisional.

TREND OF COLLECTION

5. Despite a number of adverse factors, the federal tax receipts grew at an average of 9.9% from 1998-99 to 2002-03. However, in 2002-03 the growth has been at 14.0%. The five year trend is shown in Table 2.1 below :-

TABLE 2.1

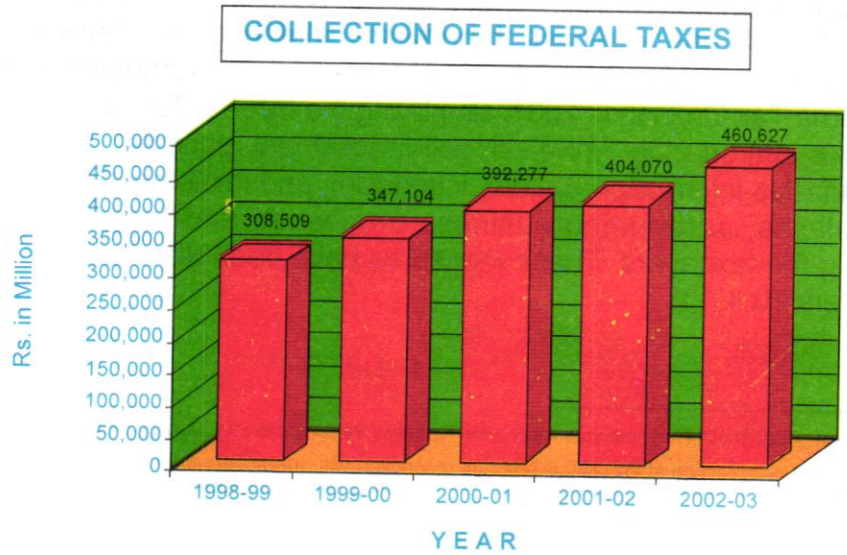
TREND OF FEDERAL TAX RECEIPTS

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1998-99	308,509	5.1%
1999-00	347,104	12.5%
2000-01	392,277	13.0%
2001-02	404,070	3.0%
2002-03	460,627	14.0%

6. In absolute figures the federal tax receipts increased from Rs. 308,509 million in 1998-99 to Rs. 460,627 million in 2002-03 i.e. a growth of Rs. 152,118 million or 49.3% over the five year period.

FIGURE: 2.1



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

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)

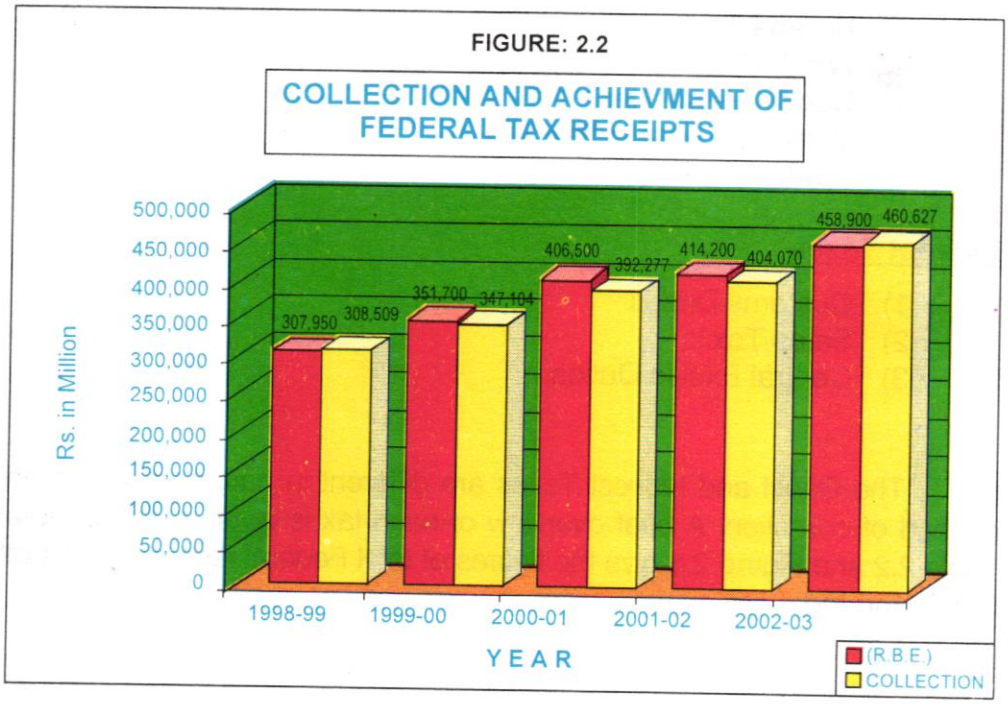
YEAR	O.B.E.*	R.B.E.**	% OF DOWNWARD REVISION	COLLEC-TION	% ACHIEVE-MENT OF R.B.E.
1	2	3	4	5	6
1998-99	354,031	307,950	13.0%	308,509	100.2%
1999-00	362,500	351,700	3.0%	347,104	98.7%
2000-01	430,000	406,500	5.5%	392,277	96.5%
2001-02	443,700	414,200	6.6%	404,070	97.5%
2002-03	460,600	458,900	0.4%	460,627	100.4%

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 & 2002-03, the revised budget estimate (R.B.E.) targets in the remaining three years were not achieved. The highest downward revision of 13.0% was in 1998-99 and the lowest in 2002-03 by 0.4%. The original budget target in 2002-03 was fixed at Rs. 460,600 million which was later revised downwards to Rs. 458,900 million i.e. by 0.4%.

FIGURE: 2.2



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.)	COLLEC-TION	% ACHIEVE-MENT OF R.B.E.	% CHANGE
1	2	3	4	5
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%
2002-03	148,400	151,898	102.4%	6.6%

11. Table 2.3 shows that Direct taxes fared well during the last five years. These increased from Rs.110,207 million in 1998-99 to Rs.151,898 million in 2002-03, which is an increase of 37.8%. Revised budget estimates (targets) were exceeded in two years i.e. 1999-00 and 2002-03 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
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%
2002-03	142,200	145,366	102.2%	6.5%

13. In 2002-03, Income tax contributed 95.7% of Direct taxes, while the remaining 4.3% is from other direct taxes as listed in para 10 above. Income tax receipts of Rs. 145,366 million in 2002-03 register an increase of 6.5% over the receipts of Rs. 136,542 million in 2001-02. Over the five years period it is an increase of 40.9% when Rs. 103,189 million only were collected in 1998-99.

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
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%
2002-03	6,200	6,532	105.4%	9.5%

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. 3,502 million in 1998-99 to Rs. 228 million in 2002-03 i.e. by 93.5% as the Wealth Tax Act has been held in abeynance/ suspended for the assessment years commencing from 1st July, 2001 and thereafter .

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
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%
2002-03	-	228	-	-51.9%

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. 608 million in 2002-03 as against Rs.524 million in 2001-02 showing a increase of 16.0%.

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. 2,169 million in 1998-99 to Rs. 5,693 million in 2002-03 i.e. by 162.5%. Compared with the collection of Rs. 4,957 million in 2001-02 the increase in 2002-03 is 14.8%.

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 2002-03 these were Rs. 3 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.

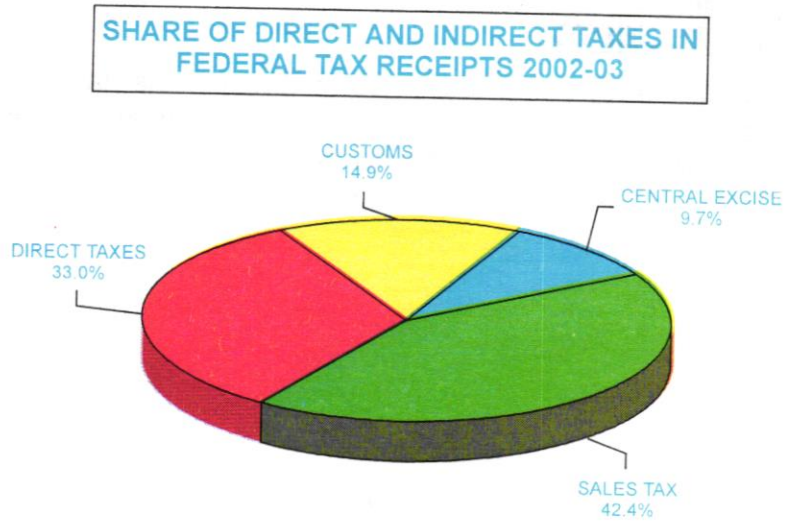
TABLE 2.7

% SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTION

YEAR	% SHARE
1998-99	35.7%
1999-00	32.5%
2000-01	31.8%
2001-02	35.3%
2002-03	33.0%

19. It is evident from the above Table that the share of Direct taxes in total tax collection remained over 35% during 1998-99 and 2001-02. However, it declined to 32.5%, 31.8% & 33.0% in 1999-2000, 2000-01 & 2002-03 respectively, apparently due to slow down in the economic activity for different reasons

FIGURE: 2.3



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 42.4% of total tax collected by the CBR in 2002-03. In addition, 15.1% of the Direct Taxes are also collected at source by Customs field formations.

21. Total collection from indirect taxes during the period 1998-99 to 2002-03 is shown in Table 2.8 below. It increased from Rs. 198,302 million in 1998-99 to Rs. 308,729 million in 2002-03 i.e. by 55.7%. Collection in 2002-03 increased by 18.0% over the preceding year, but target to the extent of 99.4% only has been achieved.

TABLE 2.8

COLLECTION FROM INDIRECT TAXES

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLEC-TION	COLL. AS % OF (R.B.E.)	% CHANGE
1	2	3	4	5
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%
2002-03	310,500	308,729	99.4%	18.0%

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 1998-99 was 64.3%, which rose to 68.2% in 2000-01. The share increased from 64.7% in 2001-02 to 67.0% in 2002-03.

TABLE 2.9

% SHARE OF INDIRECT TAXES IN TOTAL TAX RECEIPTS

YEAR	% SHARE
1998-99	64.3%
1999-00	67.5%
2000-01	68.2%
2001-02	64.7%
2002-03	67.0%

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
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%
2002-03	59,000	68,836	44.0%	116.7%	22.3%	14.9%

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. 65,292 million in 1998-99 to Rs. 47,818 million in 2001-02 or by 26.8%. However, it has increased by 44.0% in 2002-03 as compared to the preceding year and the annual target is achieved by 116.7%.

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
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%
2002-03	47,500	44,754	-5.2%	94.2%	14.5%	9.7%

26. Table 2.11 gives the picture of collection of Central Excise duties from 1998-99 to 2002-03. During this period revenue from this source decreased from Rs. 60,905 million in 1998-99 to Rs. 44,754 million in 2002-03 i.e. by 26.5%, even though it declined by 5.2% when compared to the immediately preceding year 2001-02. In 2002-03, 94.2% 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
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%
2002-03	204,000	195,139	17.2%	95.7%	63.2%	42.4%

28. Table 2.12 gives a picture of collection of Sales Tax during the period 1998-99 to 2002-03. Collection during this period increased from Rs. 72,105 million in 1998-99 to Rs. 195,139 million in 2002-03 i.e. by 170.6%. Although share of Sales Tax increased from 23.4% in 1998-99 to 42.4% in 2002-03, The annual target assigned was not achieved during these five years. During 2002-03, 54.1% of Sales Tax is collected at the import stage and the rest i.e. 45.9% 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. 43,010 million in 1998-99 to Rs. 105,605 million in 2002-03 i.e. by 145.5%. 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 21.7% in 1998-99 to 34.2% in 2002-03. Similarly, its share in total collection of federal taxes increased from 13.9% in 1998-99 to 22.9% in 2002-03. 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
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%
2002-03	110,365	105,605	13.8%	95.7%	34.2%	22.9%

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.29,095 million in 1998-99, increased to Rs. 89,534 million in 2002-03 showing a growth of 207.7% over the five years period. The share of Sales Tax (domestic) in total Indirect Taxes, increased from 14.7% in 1998-99 to 29.0% in 2002-03. Its share in total tax receipts (Direct and Indirect) increased from 9.4% in 1998-99 to 19.4% in 2002-03. On the other hand, increase in collection in 2002-03 over the preceding year is 21.3%, and the target achieved by 95.6%.

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
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%
2002-03	93,635	89,534	21.3%	95.6%	29.0%	19.4%

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 increased from 10.5% in 1998-99 to 11.5% in 2002-03. If surcharges are added to the total taxes, then the Tax/GDP is 13.1% in 2002-03. 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
1998-99	3.75%	6.75%	10.50%
1999-00	3.59%	7.44%	11.03%
2000-01	3.64%	7.82%	11.46%
2001-02	3.93%	7.21%	11.14%
2002-03	3.78%	7.68%	11.46%

N.B: Tax-GDP ratio has been calculated with respect to GDP at Market Prices.

TAX/GDP RATIO (DIRECT TAXES)

33. The ratio of Total Direct Taxes to GDP remained in the range of 3.8% during the five years period (1998-99 to 2002-03) 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
1998-99	3.51%	0.24%	3.75%
1999-00	3.35%	0.24%	3.59%
2000-01	3.43%	0.21%	3.64%
2001-02	3.76%	0.16%	3.93%
2002-03	3.62%	0.16%	3.78%

TAX/GDP RATIO (INCOME TAX)

34. Tax/GDP ratio for Income Tax has slightly increased from 3.51% in 1998-99 to 3.62% in 2002-03. On the other hand the Tax-GDP ratio of Other Direct Taxes has decreased from 0.24% in 1998-99 to 0.16% in 2002-03.

TAX/GDP RATIO (INDIRECT TAXES)

35. Indirect Taxes to GDP ratio increased from 6.75% in 1998-99 to 7.68% in 2002-03 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
1998-99	2.22%	2.07%	2.45%	6.75%
1999-00	1.96%	1.77%	3.71%	7.44%
2000-01	1.90%	1.43%	4.49%	7.82%
2001-02	1.32%	1.30%	4.59%	7.21%
2002-03	1.71%	1.11%	4.86%	7.68%

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 2.22% in 1998-99 to 1.71% in 2002-03.

TAX/GDP RATIO OF CENTRAL EXCISE DUTIES

37. Central Excise Duty to GDP ratio dropped from 2.07% in 1998-99 to 1.11% in 2002-03. This was due to curtailment of number of goods and services, which were subjected to Central Excise duties.

TAX/GDP RATIO OF SALES TAX

38. Sales Tax to GDP ratio increased from 2.45% in 1998-99 to 4.86% in 2002-03 due to greater emphasis being placed on this tax.

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, LTU and MTU each headed by a Regional Commissioner of Income Tax and Wealth Tax Director General and CIT respectively :-

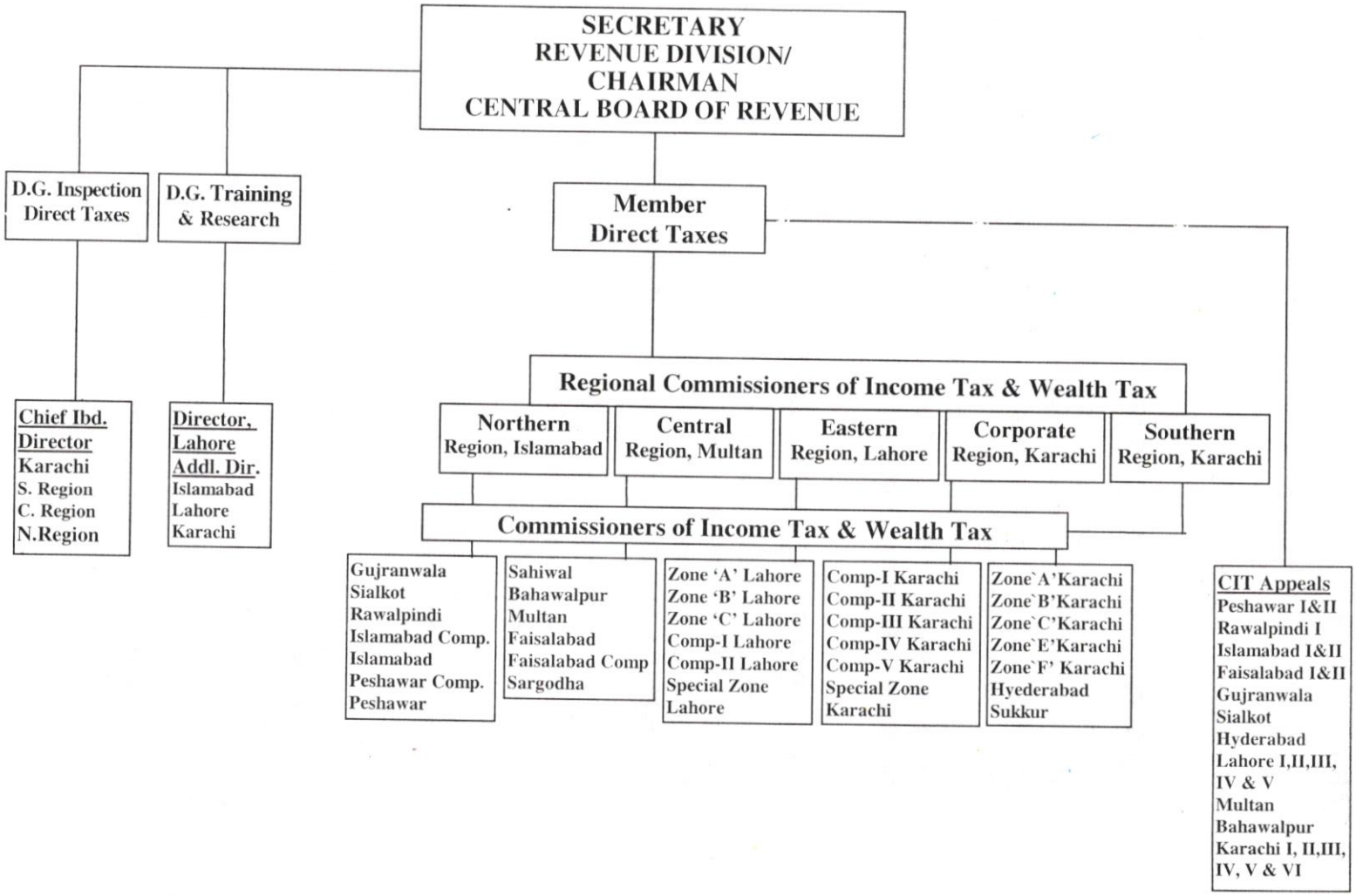
1. Corporate Region, Karachi.
2. Southern Region, Karachi.
3. Central Region, Multan.
4. Eastern Region, Lahore.
5. Northern Region, Islamabad.
6. LTU, Karachi.
7. MTU, Lahore.

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 assessees 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. 103,189 million in 1998-99 to Rs.145,366 million in 2002-03 i.e. by 40.9% 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
1998-99	103,189	6.2%
1999-00	105,337	2.1%
2000-01	117,462	11.5%
2001-02	136,542	16.2%
2002-03	145,366	6.5%

13. Collection from other Direct Taxes during the year 2002-03 is Rs. 6,532 million, which is 4.3% 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 1999-2000 and 2002-03 as is evident from Table 3.2.

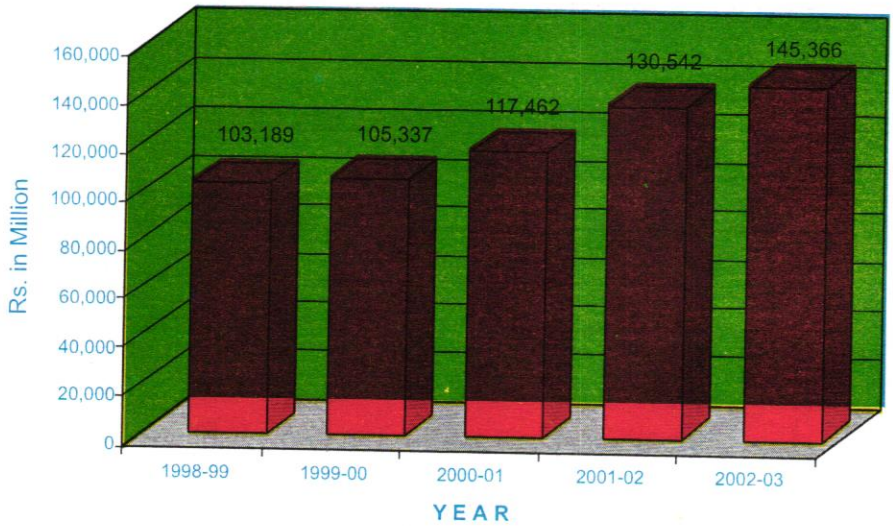
TABLE – 3.2

ACHIEVEMENT OF TARGET (INCOME TAX)

(Rs. in million)

YEAR	TARGET/ (R.B.E.)	COLLECTION	% ACHIEVE-MENT
1	2	3	4
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%
2002-03	142,200	145,366	102.2%

FIGURE: 3.2



SHARE OF INCOME TAX IN DIRECT TAXES AND TOTAL TAX RECEIPTS

15. Table 3.3 shows that in 2002-03, Income tax accounted for 95.7% 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
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%
2002-03	145,366	95.7%	31.6%

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	1998-99	1999-00	2000-01	2001-02	2002-03
1	2	3	4	5	6
A. TAX ON DEMAND	18,487	14,507	16,486	23,247	25,539
(% OF GROSS COLL.)	16.3%	11.6%	12.6%	15.2%	15.5%
B. VOLUNTARY PAYMENTS	20,462	34,878	34,993	50,855	53,895
(% OF GROSS COLL.)	18.0%	28.1%	26.8%	33.2%	32.8%
C. WITHHOLDING TAX	74,517	75,189	79,155	78,884	84,973
(% OF GROSS COLL.)	65.7%	60.3%	60.6%	51.6%	51.7%
GROSS COLLECTION	113,466	124,574	130,634	152,986	164,407
REFUNDS	10,277	19,237	13,172	16,444	19,041
NET COLLECTION	103,189	105,337	117,462	136,542	145,366

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 3.4 shows that gross collection from this component, which was Rs. 18,487 million in 1998-99, increased to Rs. 25,539 million in

2002-03 or by 38.1%. In total gross income tax collection its share, however, increased from 15.2% in 2001-2002 to 15.5% in 2002-03.

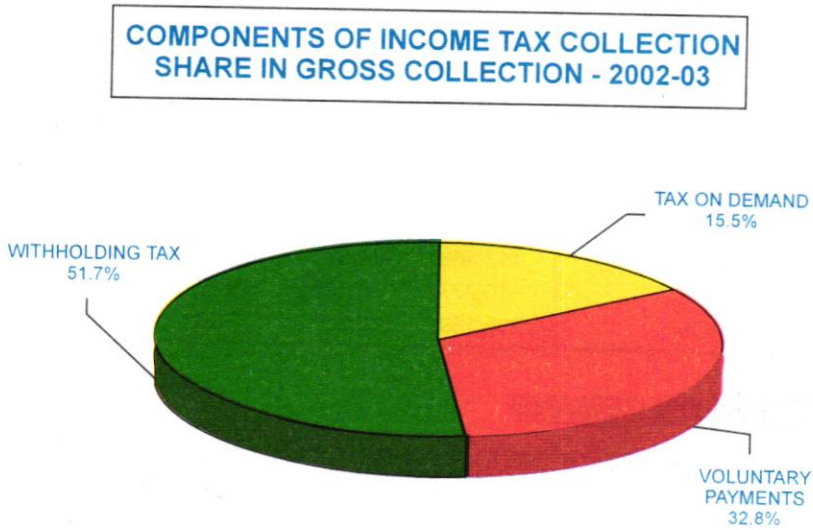
TABLE - 3.5

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
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%
2002-03	25,539	2,292	9.8%	15.5%

FIGURE: 3.3



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 2002-03 however, there was a positive growth of 9.8% 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. 20,462 million in 1998-99 to Rs. 53,895 million in 2002-03 i.e. by 163.3%. In 2002-03 the percentage share of this source in the total gross income tax collection is 32.8%, as compared to 33.2% in 2001-02.

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
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%
2002-03	53,895	3,040	5.9%	32.8%

22. Table 3.6 shows that gross collection from Voluntary payments fluctuated wildly during the last five years. It was 70.5% higher in the year 1999-00 over the preceding year but decreased by 9.6% in 1998-99. 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 2002-03 has reflected a growth of 5.9% 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 2002-03.

COLLECTION FROM WITHHOLDING TAXES

24. Due to greater reliance on withholding taxes, gross collection under this regime increased from Rs. 74,517 million in 1998-99 to Rs. 84,973 million in 2002-03 i.e. by 14.0%. However, its share in total gross income tax collection which was 65.7% in 1998-99, declined to 51.7% in 2002-03 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
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%
2002-03	84,973	6,089	7.7%	51.7%

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 2002-03 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 2002-03 is shown in Table 3.8 below:-

TABLE - 3.8

COLLECTION FROM WITHHOLDING TAXES IN 2002-2003

(Rs. in million)

WITHHOLDING TAXES	COLLECTION 2002-03	% OF SUB-TOTAL	% OF TOTAL (GROSS)
1	2	3	4
1) U/s 50(1) Salary	9,852	11.6	6.0
2) U/s 50(2) Securities	4,778	5.6	2.9
3) U/s 50(2A) Interest	5,702	6.7	3.5
4) U/s 50(2B) Bank Transactions/Financial institutions	107	.01	-
5) U/s 50(3) Non-residents	1,608	1.9	1.0
6) U/s 50(3A) Tec. Fee	822	1.0	0.5
7) U/s 50(4)Contractors/suppliers	22,963	27.0	14.0
8) U/s 50(4A)Brokerage Fee	637	0.7	0.4
9) U/s 50(5) Imports	20,788	24.5	12.6
10) U/s 50(5A) Exports	5,750	6.8	3.5
11) U/S 50-(AA) indirect Export	56	0.1	-
12) U/s 50(5B) encashment of bearer certificate	42	-	-
13) U/s 50(6) Transport	821	1.0	0.4
14) U/s 50(6A) Dividends	1,887	2.2	1.1
15) U/s 50(7) Bonus & Bonus Shares	20	-	-
16) U/s 50(7A) Auctions	16	-	-
17) U/s 50(7B) House Rentals	246	-	0.1
18) U/s 50(7BB) Building Plan App.	20	0.3	-
19) U/s 50(7C) Prizes & Winnings	587	0.7	0.4
20) U/s 50(7D) Interest on Bonds	758	0.9	0.5
21) U/s 50(7E) Elec. Bills	3,964	4.7	2.4
22) U/s 50(7F) Mobile Telephone	2,454	2.9	1.5
23) U/s 50(7G) Gas Bill	-	-	-
24) U/s 50(7H) Petroleum	-	-	-
25) Un-classified	1,095	1.3	0.7
Sub-Total	84,973	100.0%	51.7%
Gross Collection	164,407	-	-

28. Table 3.9 shows that in 1998-99, ten activities contributed 92.8% of total collection from withholding taxes, which however, decreased to 92.0% in 2002-03.

TABLE - 3.9

BREAK-UP OF WITHHOLDING TAXES BY NATURE OF ECONOMIC ACTIVITIES

(Rs. in million)

ACTIVITY	1998-99	1999-00	2000-01	2001-02	2002-03
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	22,414	20,152	20,254	18,850	22,963
2. INTEREST ON GOVERNMENT BORROWING	13,314	11,636	8,002	6,227	4,778
3. IMPORTERS/ EXPORTERS	16,677	17,664	24,069	24,531	26,538
4. SALARY INCOME	6,295	7,925	7,689	8,738	9,852
5. BANK INTEREST	5,304	6,161	6,265	6,466	5,702
6. ELECTRICITY BILLING	2,345	2,583	3,049	3,246	3,964
7. NON-RESIDENTS	613	902	1,027	1,227	1,608
8. DIVIDENDS	672	753	853	1,690	1,887
9. BANK TRANSACTIONS	711	819	794	740	107
10. TRANSPORT	784	873	814	741	821
SUB-TOTAL(1-10)	69,129	69,468	72,816	72,456	78,220
% of Total	92.8%	92.4%	92.0%	91.9%	92.0%
OTHER ACTIVITIES	5,388	5,721	6,339	6,428	6,753
TOTAL	74,517	75,189	79,155	78,884	84,973

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

- Collection from Importers/Exporters u/s 50(5) and 50(5A) is the 1st major revenue spinner contributing Rs. 16,677 million in 1998-99 and increasing to Rs. 26,538 million in 2002-03. However, its percentage share in total withholding taxes is 31.2.

- Collection from execution of contracts u/s 50(4) is the second major contributor at Rs. 22,963 million during 2002-03 with percentage share in withholding taxes of 27.0

- Collection from salary income u/s 50(1) is the third major revenue spinner contributing Rs. 6,295 million in 1998-99 and then Rs. 9,852 million in 2002-03 with a share of 11.6% in total collection from withholding taxes.

- Collection from tax on interest on Govt. securities u/s 50(2) in 2002-03 is at Rs. 4,778 million as against Rs. 13,314 million in 1998-99.

- Collection from bank interest/profit etc u/s 50(2A) increased from Rs. 5,304 million in 1998-99 to Rs. 5,702 million in 2002-03 with its share in total withholding taxes 6.7%.

- Collection from electricity billing u/s 50(7E) increased from Rs. 2,345 million in 1998-99 to Rs. 3,964 million in 2002-03. Its share in total withholding taxes in 2002-03 is 4.7%.

- Withholding taxes u/s 50(3) from payments made to non-residents increased from Rs. 613 million in 1998-99 to Rs. 1,608 million in 2002-03.

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 2001-02 and 2002-03 based on their share in total collection.

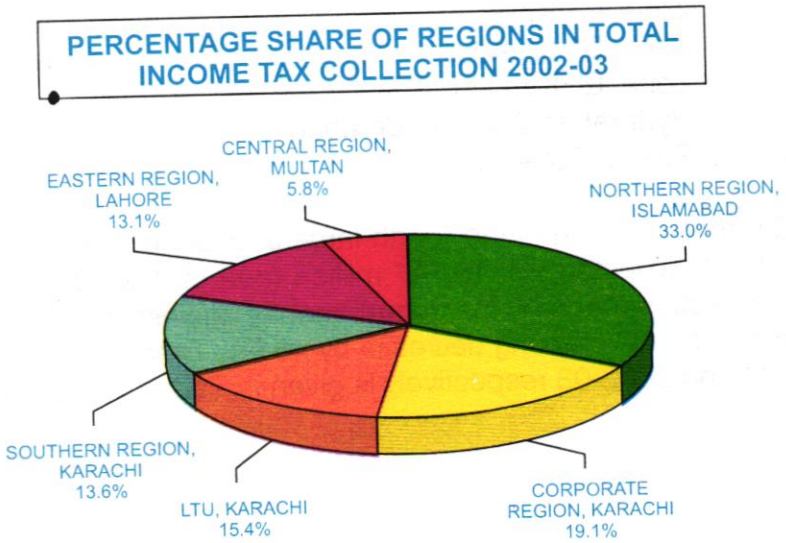
TABLE - 3.10

INCOME TAX COLLECTION BY REGIONS

(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COL-LECTION OF 2002-03	% CHANGE
	2002-03	2001-02		
1	2	3	4	5
1. NORTHERN REGION, ISLAMABAD	47,937	44,207	33.0%	8.4%
2. CORPORATE REGION, KARACHI	27,787	32,076	19.1%	-13.2%
3. LTU, KARACHI	22,395	-	15.4%	-
4. SOUTHERN REGION, KARACHI	19,747	34,949	13.6%	-43.5%
5. EASTERN REGION, LAHORE	18,987	17,651	13.1%	7.6%
6. CENTRAL REGION, MULTAN	8,460	7,659	5.8%	10.4%
7. MTU, LAHORE	53	-	-	-
TOTAL	145,366	136,542	100%	6.5%

FIGURE: 3.4



32. In 2002-03, the **Northern Region** is at the top position with a collection of Rs. 47,937 million which is 33.0% of the total collection. It is followed by **Corporate Region** with a collection of Rs. 27,787 million with 19.1% share in the total collection. **LTU, Karachi** is at third position with Rs. 22,395 million collection and 15.4% share. **Southern Region** is at fourth position with a collection of Rs. 19,747 million and 13.6% share. **Eastern Region** ranks fifth with a collection of Rs. 18,987 million and 13.1% share. **Central Region** ranks sixth with a collection of Rs. 8,460 million and 5.8% share. However, newly established MTU at Lahore has collected Rs. 53 million. 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.

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 'D', Karachi.
5. Zone 'E', Karachi.
6. Hyderabad Zone, Hyderabad.
7. Sukkur Zone, Sukkur.

34. Southern Region is the fourth largest revenue yielding Region of the country. It collected Rs. 19,747 million (net) in 2002-03 or 13.6% of total net collection made by the department as against Rs. 34,949 million collected in 2001-02 showing decrease by 43.5%. Breakup of its collection in 2001-02 and 2002-03 respectively is given in Table 3.11 below :-

TABLE - 3.11

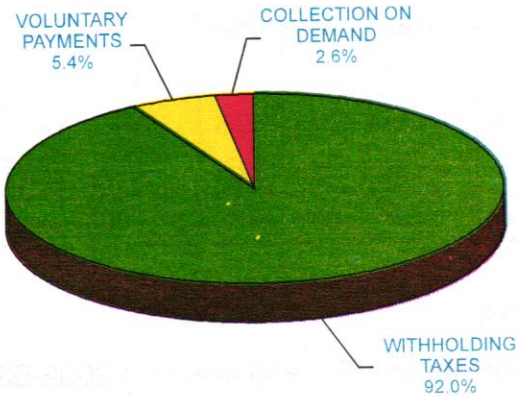
SOUTHERN REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	18,603	92.0%	33,253	94.1%	-44.0%
2. VOLUNTARY PAYMENTS	1094	5.4%	1,219	3.5%	-10.3%
3. COLLECTION ON DEMAND	532	2.6%	855	2.4%	-37.7%
GROSS	20,229	100%	35,327	100%	-42.7%
REFUNDS	482		378		27.5%
NET	19,747		34,949		-43.5%

FIGURE: 3.5

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF SOUTHERN REGION 2002-03



35. The above Table shows that gross collection from *withholding taxes* in the Region decreased from Rs. 18,603 million in 2002-03 to Rs. 33,253 million in 2001-02 i.e. 44.0%. Its share in gross collection decreased from 94.1% to 92.0% in 2002-03. *Collection on demand* decreased from Rs. 855 million in 2001-02 to Rs. 532 million i.e. by 37.7% in 2002-03. Collection from *voluntary payments* decreased from Rs. 1,219 million in 2001-02 to Rs. 1,094 million in 2002-03 i.e. by 10.3%. The refund increased by 27.5%.

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)

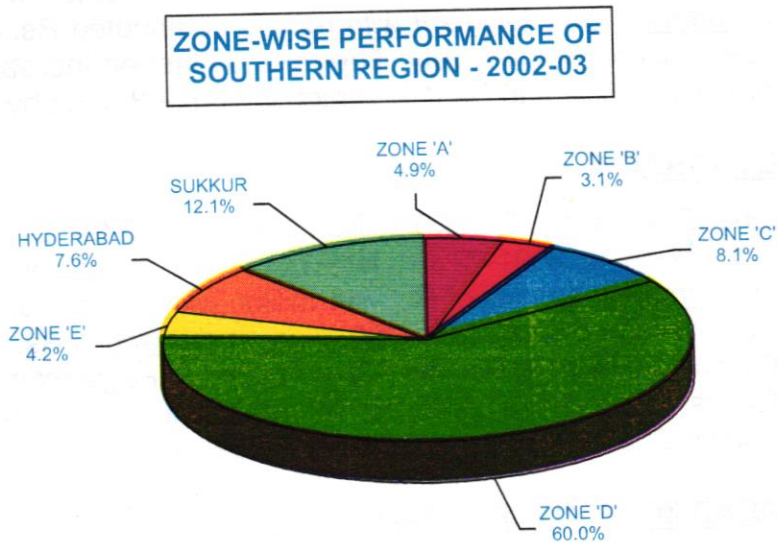
ZONE	2002-03				2001-02				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)		
1		3	4	5	6	7	8	9	10	11
1. ZONE 'A'	989	33	956	4.9	898	47	851	2.4	-29.8	12.3
2. ZONE 'B'	689	83	606	3.1	649	90	559	1.6	-7.8	8.4
3. ZONE 'C'	1,622	26	1,596	8.1	1,707	37	1,670	4.8	-29.7	-4.4
4. ZONE 'D'	11,963	107	11,856	60.0	27,086	41	27,045	77.4	161.0	-56.1
5. ZONE 'E'	912	75	837	4.2	767	26	741	2.1	188.4	12.9
6. HYDERABAD	15,464	59	1,505	7.6	1,531	43	1,487	4.2	37.2	1.2
7. SUKKUR	2,490	99	2,391	12.1	2,690	94	2,596	7.4	5.3	-7.9
TOTAL	20,229	482	19,747	100%	35,327	378	34,949	100%	27.5	-43.5

ZONE 'A', KARACHI

37. This Zone contributed, Rs. 956 million in 2002-03 which is 4.9% of the total net collection of the Region. As the Zone consists of small business assessees, the major source of collection is *payment with returns* amounting to Rs. 167 million i.e. 17.4% of the total collection of the Zone, Rs. 46 million or 4.8% from *collection on demand* by the department and 81.1%

or Rs. 776 million from *withholding taxes*. The refunds decreased from Rs. 47 million in 2000-01 to Rs. 33 million in 2002-03 or by 29.8%.

FIGURE: 3.6



ZONE 'B', KARACHI

38. Zone 'B' collected net amount of Rs. 606 million in 2002-03, as against Rs. 559 million in 2001-02, its share is 3.1% of total collection of the Region. The major source of gross collection of this Zone i.e., Rs. 476 million or 69.0% is from *withholding taxes* as compared to Rs. 448 million in 2001-02. The *payments with returns* yielded Rs. 162 million in 2002-03 as compared to Rs. 157 million in 2001-02. *Collection on demand* increased from Rs. 44 million in 2001-02 to Rs. 51 million in 2002-03. The refunds issued decreased from Rs. 90 million in 2001-02 to Rs. 83 million in 2002-03 or by 7.8%.

ZONE 'C', KARACHI

39. Zone 'C' contributed net amount of Rs. 1,596 million in 2002-03 as against i.e. Rs. 1,670 million in 2001-02, a decrease of 4.4%. Its share in total collection of the region is 8.1% in 2002-03. Gross *collection on demand* and *payment with returns* yielded Rs. 53 million and Rs. 153 million respectively. Contribution from *withholding taxes* is Rs. 1,416 million in 2002-03, as compared to Rs. 1,423 million in 2001-02 showing a decrease of 0.5%. The refunds issued decreased from Rs. 37 million in 2001-02 to Rs. 26 million in 2002-03 or by 29.7%.

ZONE 'D', KARACHI

40. Zone 'D' collected Rs. 11,856 million (net) in 2002-03 as compared to Rs. 27,045 million in 2001-02. Its 97.5% gross collection is from withholding taxes which decreased from Rs. 26,733 million in 2001-02 to Rs. 11,669 million in 2002-03 or less by 56.3%. The other two sources i.e. *tax on demand* and *payment with returns* contributed Rs. 47 million and Rs. 247 million respectively. The refunds issued increased from Rs. 41 million in 2001-02 to Rs. 107 million in 2002-03 or up by 160.9%.

ZONE 'E', KARACHI

41. Zone 'E', collected Rs. 837 million (net) in 2002-03, as compared to Rs. 741 million in 2001-02 i.e. less by 12.9%. Its major source in 2002-03 is *withholding taxes* of Rs. 744 million with a share of 81.5% of total gross collection of the Zone. *Collection on demand* is Rs. 33 million in 2002-03, as compared to Rs. 40 million in 2001-02. *Payment with returns* contributed Rs. 135 million in 2002-03. The refunds issued increased from Rs. 26 million in 2001-02 to Rs. 75 million in 2002-03 or by 188.4%.

HYDERABAD ZONE, HYDERABAD

42. In 2002-03 Hyderabad Zone collected Rs. 1,505 million or 7.6% of total net collection of the Region showing increase of 1.2% over the preceding year. In 2002-03 *withholding taxes* contributed Rs. 1,417 million, which is 90.6% of total gross collection of the Zone as compared to Rs. 1,294 million in 2001-02 showing increase of 9.5%. Collection from *tax on demand* decreased from Rs. 171 million in 2001-02 to Rs. 89 million in 2002-03. *Payment with returns* contributed Rs. 65 million in 2001-02, as compared to Rs. 58 million in 2002-03. The refunds issued increased from Rs. 43 million in 2001-02 to Rs. 59 million in 2002-03 or by 37.2%.

SUKKUR ZONE, SUKKUR

43. Sukkur Zone collected net amount of Rs. 2,391 million in 2002-03 as compared to Rs. 2,596 million in 2001-02, a decrease of 7.9%. *Withholding taxes* contributed 84.5% of total gross collection in 2002-03 and *collection on demand* is Rs. 213 million. *Payment with returns* is Rs. 172 million in 2002-03 as compared to Rs. 220 million in 2001-02. The refunds issued increased from Rs. 94 million in 2001-02 to Rs. 99 million in 2002-03 or by 5.3%.

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 2002-03 of Rs. 27,787 million is a 13.3% decrease over 2001-02 when Rs. 32,076 million were collected. The breakup of collection from the three sources mentioned in para 17, in 2001-02 and 2002-03 is given in the Table 3.13 below :-

TABLE - 3.13

CORPORATE REGION, KARACHI

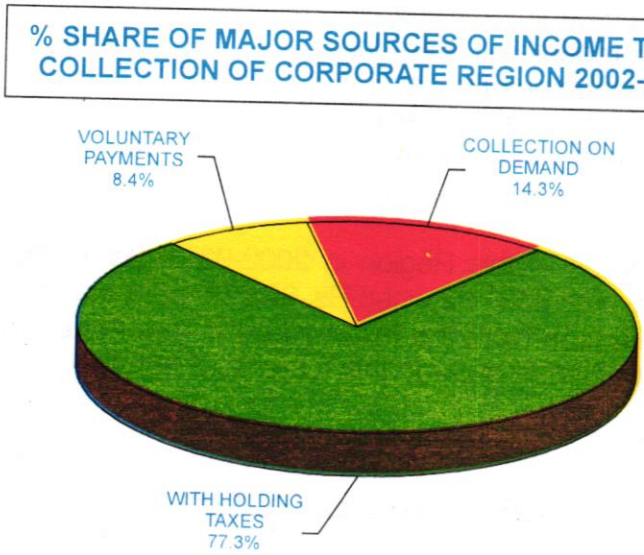
(Rs. in million)

SOURCES OF COLLECTION	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITH HOLDING TAXES	23,166	77.3%	11,005	27.0%	110.5%
2. VOLUNTARY PAYMENTS	2,511	8.4%	18,369	45.0%	-86.3%
3. COLLECTION ON DEMAND	4,273	14.3%	11,447	28.0%	-62.7%
GROSS	29,950	100%	40,821	100%	26.6%
Refund	2,163		8,745		-75.2%
Net	27,787		32,076		-13.3%

46. Gross collection from withholding taxes of the Corporate Region increased from Rs. 11,005 million in 2001-02 to Rs. 23,166 million in 2002-03. Its share in the total gross income tax collection also increased from 27.0% to 77.3% in this period. However, collection from voluntary payments decreased from Rs. 18,369 million in 2001-02 to Rs. 2,511 million in 2002-03 i.e. by 86.3%. Collection on demand decreased from Rs.11,447 million in 2001-02 to Rs. 4,273 million in 2002-03. Total Refund decreased

from Rs. 8,745 million in 2001-02 to Rs. 2,163 million in 2002-03 i.e. by 75.2%. However, net collection decreased by 13.3%.

FIGURE: 3.7



PERFORMANCE OF ZONES OF THE CORPORATE REGION

47. The performance of each Zone in the Region in 2001-02 and 2002-03 is shown in Table 3.14 below :-

TABLE 3.14

ZONE-WISE PERFORMANCE OF THE CORPORATE REGION

(Rs. in million)

ZONE	2002-03				2001-02				% 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	4,564	474	4,090	14.7%	14,908	3,079	11,829	36.9%	-84.6%	-65.4%
2. COM. II	1,366	359	1,007	3.6%	4,546	1,616	2,930	9.1%	-77.8%	-65.6%
3. COM. III	2,260	512	1,748	6.3%	5,400	1,180	4,220	13.1%	-56.6%	-58.5%
4. COM. IV	1,969	185	1,784	6.4%	3,803	477	3,326	10.4%	-61.2%	-46.3%
5. COM. V	18,023	38	17,985	64.7%	2,236	478	1,758	5.5%	-92.0%	923.0%
6. SP. ZONE	1,768	595	1,173	4.2%	9,928	1,915	8,013	25.0%	-68.9%	-85.3%
TOTAL	29,950	2,163	27,787	100%	40,821	8,745	32,076	100%	-75.2%	-13.3%

COMPANIES ZONE-I, KARACHI

48. This zone collected net amount of Rs. 4,090 and contributed 14.7% of the Region's total collection in 2002-03. Its gross collections from *withholding taxes*, *collection on demand* and *payment with returns* are Rs. 2,986 million, Rs. 1,152 million and Rs. 426 million respectively. Major portion of withholding taxes i.e. 25.2% is collected from non-residents. Its share in the total collection of the Region, however, dropped from 36.9% in 2001-02 to 14.7% in 2002-03. The Refunds issued decreased from Rs. 3,079 million in 2001-02 to Rs. 474 million in 2002-03 or by 84.6%.

COMPANIES ZONE-II, KARACHI

49. Companies II, contributed Rs. 1,007 million or 3.6% of the Region's total net collection in 2002-03 as compared to Rs. 2,930 million in 2001-02, showing a negative growth of 65.6%. The tax paid with returns is contributing Rs. 268 million in 2002-03 as against Rs. 2,256 million in 2001-02. Gross collection from withholding taxes contributed Rs. 840 million in 2002-03, i.e. decrease of 20.5% as compared to the collection of Rs. 1,057 million in 2001-02. Collection from tax on demand decreased from Rs. 1,233 million in 2001-02 to Rs. 258 million in 2002-03 i.e. by 79.0%. The refunds issued decreased from Rs. 1,616 million in 2001-02 to Rs. 359 million in 2002-03 or by 77.8%.

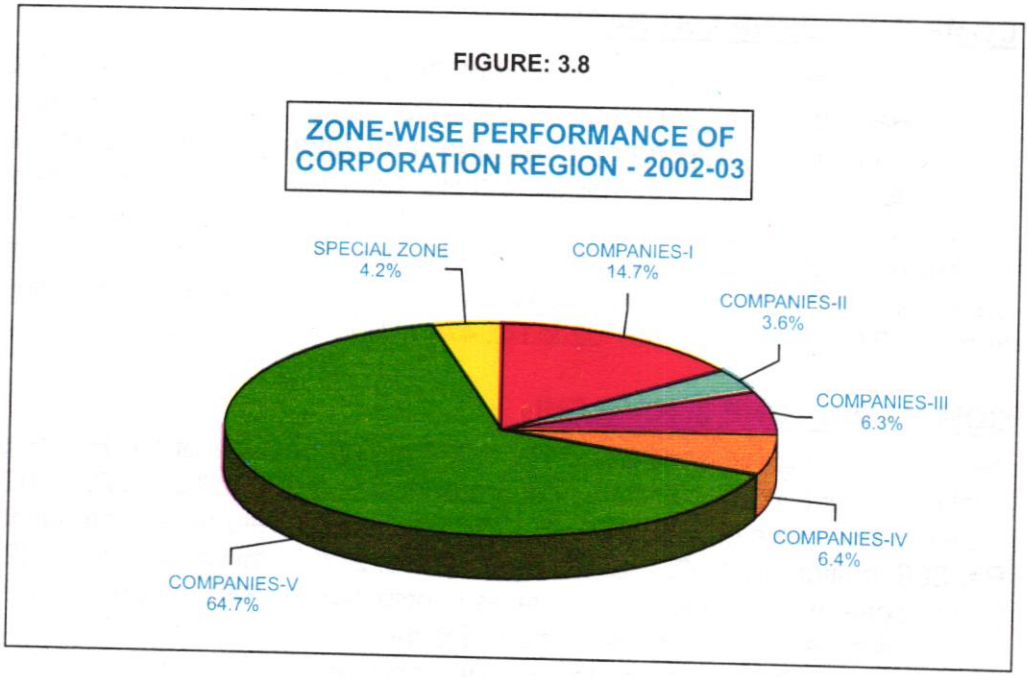
COMPANIES ZONE-III, KARACHI

50. Companies Zone-III contributed Rs. 1,748 million in the net collection of FY 2002-03 as compared to Rs. 4,220 million in 2001-02. The main feature of gross collection of this Zone is that the highest collection is from *collection on demand* i.e. Rs. 1,219 million in 2002-03, the *payment with returns* is Rs. 337 million and the *collection from withholding taxes* is Rs. 704 million. The refunds issued decreased from Rs. 1,180 million in 2001-02 to Rs. 512 million in 2002-03 or by 56.6%.

COMPANIES ZONE-IV, KARACHI

51. In 2002-03 this Zone collected net amount of Rs. 1,784 million showing a decrease of 46.3% as compared to Rs. 3,326 million collected in 2001-02. It shared 6.4% of total collection of the Region. Gross collection from *tax on demand* is Rs. 1,026 million. *Payment with returns* decreased from Rs. 1,094 million in 2001-02 to Rs. 277 million in 2002-03. Collection from *withholding taxes* decreased from Rs. 944 million in 2001-02 to Rs. 666 million in 2002-03. The refunds issued decreased from Rs. 477 million in 2001-02 to Rs. 185 million in 2002-03 or by 61.2%.

FIGURE: 3.8



COMPANIES ZONE-V, KARACHI

52. In 2002-03 this Zone collected net amount of Rs. 17,985 million and shared 64.7% of total collection of the Region. Gross collection from *withholding taxes*, *voluntary payments* and *collection on demand* are Rs. 17,463 million, Rs. 432 million and Rs. 128 million respectively. Withholding taxes contributed 96.9% of gross collection of the Zone.

SPECIAL ZONE, KARACHI

53. Net collection of this Zone in 2002-03 is Rs. 1,173 million as compared to Rs. 8,013 million in 2001-02 i.e. a decrease of 85.3%. Gross collection of Rs. 490 million are from *collection on demand*, Rs. 507 million from *withholding taxes* and Rs.771 million from payment with return. The share of special Zone in total collection of the Region decreased from 25.0% in 2001-02 to 4.2% in 2002-03. The refunds issued decreased from Rs. 1,915 million in 2001-02 to Rs. 595 million in 2002-03 or by 68.9%.

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 2001-02 and 2002-03 is given in Table 3.15 and Figure 3.9 :-

TABLE - 3.15

NORTHERN REGION, ISLAMABAD

(Rs. in million)

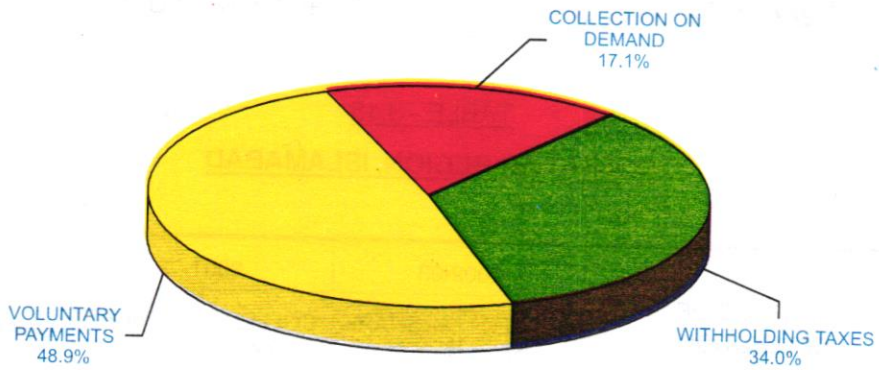
SOURCES OF COLLECTION	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	17,903	34.0%	16,252	33.5%	10.1%
2. VOLUNTARY PAYMENTS	25,712	48.9%	25,392	52.4%	1.3%
3. COLLEC. ON DEMAND	9,021	17.1%	6,833	14.1%	32.0%
GROSS	52,636	100%	48,477	100%	8.6%
REFUND	4,699		4,270		10.0%
NET	47,937		44,207		8.4%

56. Northern Region collected Rs. 52,636 million (Gross) during 2002-03, showing an increase of 8.6%, as compared to the collection of Rs. 48,477 million in 2001-02. The percentage share of collection of the Region in the total collection in the country increased from 32.4% in 2001-02 to 33.0% in 2002-03. Collection from *withholding taxes* in the year 2002-03 is Rs. 17,903 million, which increased from Rs. 16,252 million

in 2001-02 and it is 34.0% of the total gross collection of the Region. *Payment with returns* at Rs. 25,712 million in 2002-03 are up by 1.3% as compared to the last year and shared 48.9% of total collection. Collection from *tax on demand* is Rs. 9,021 million in 2002-03, or up by 32.0%, as compared to the preceding year. The refunds issued increased from Rs. 4,270 million in 2001-02 to Rs. 4,699 million in 2002-03 or by 10.0%.

FIGURE: 3.9

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF NORTHERN REGION 2002-03



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	2002-03				2000-01				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLEC-TION (Net)	%SHARE (Net)	GROSS	REFUND	COLLEC-TION (Net)	%SHARE (Net)		
1	2	3	4	5	6	7	8	9	10	11
1. COMP..ZONE, ISLAMABAD	38,241	4,040	34,201	71.3%	35,393	3,720	31,673	71.6%	8.6%	8.0%
2. ISLAMABAD ZONE	4,068	80	3,988	8.3%	3,711	65	3,646	8.2%	23.0%	9.4%
3. RAWALPINDI ZONE	3,590	13	3,577	7.5%	3,157	8	3,149	7.1%	62.5%	13.6%
4. PESHAWAR ZONE	1,614	14	1,600	3.3%	1,498	16	1,482	3.4%	-12.5%	8.0%
5. COMP. ZONE, PESHAWAR	2,665	419	2,246	4.7%	2,348	356	1,992	4.5%	17.7%	12.7%
6. SIALKOT ZONE	1,221	63	1,158	2.4%	1,260	38	1,222	2.8%	65.8%	-5.2%
7. GUJRANWALA ZONE	1,237	70	1,167	2.4%	1,110	67	1,043	2.4%	4.5%	11.9%
TOTAL	52,636	4,699	47,937	100%	48,477	4,270	44,207	100%	10.0%	8.4%

COMPANIES ZONE, ISLAMABAD

58. Companies Zone, Islamabad collected net amount of Rs. 34,201 million during 2002-03 as against Rs. 31,673 million in 2001-02 i.e. up by 8.0%. Its share in the total collection of the Region decreased from 71.6% in 2001-02 to 71.3% in 2002-03. This Zone contributed Rs. 5,369 million gross collection from *withholding taxes*. Collection from *payment with returns* contributed Rs. 24,856 million, as compared to Rs. 24,600 million in 2001-02 an increase of 1.0%. *Collection on demand* increased from Rs. 5,911 million in 2001-02 to Rs. 8,016 million in 2002-03, or up by 35.6%. The refunds issued increased from Rs. 3,720 million in 2001-02 to Rs. 4,040 million in 2002-03 or by 8.6%.

ISLAMABAD ZONE, ISLAMABAD

59. Islamabad Zone collected Rs. 3,988 million (net) in 2002-03, an increase of 9.4% as compared to the collection of Rs. 3,646 million in 2001-02. Its share in total collection of the Region increased from 8.2% in 2001-02 to 8.3% in 2002-03. *Withholding taxes* of Rs. 3,788 million are 93.1% of the total gross collection of the Zone in 2002-03, which is up by

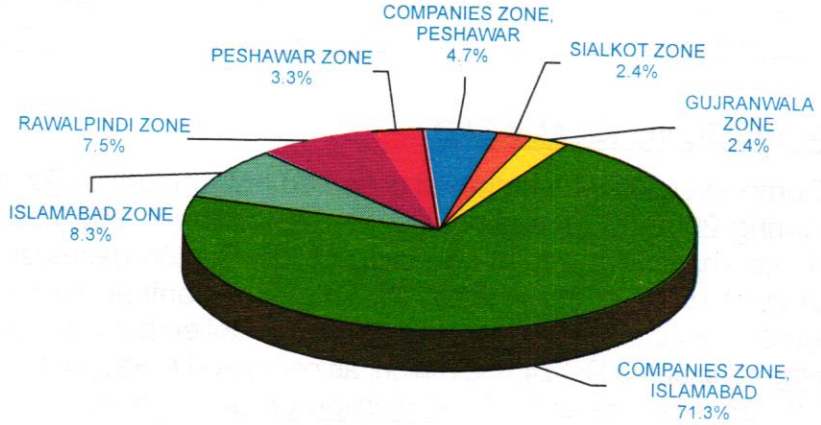
10.8%, as compared to the collection of Rs. 3,418 million in 2001-02. The share of the other two sources i.e. *collection on demand* and *payment with returns* is Rs. 96 million and Rs. 184 million respectively in 2002-03. The refunds issued increased from Rs. 65 million in 2002-03 to Rs. 80 million in 2002-03 or by 23.0%.

RAWALPINDI ZONE, RAWALPINDI

60. Rawalpindi Zone collected Rs. 3,577 million (net) in 2002-03, as compared to Rs. 3,149 million in 2001-02. Its share in the Region is 7.5%. Gross collections from *withholding taxes*, *voluntary payments* and *collection on demand* are Rs. 3,252 million, Rs. 203 million and Rs. 135 million respectively in 2002-03. Withholding taxes contributed 90.6% of total collection of the Zone, which is up by 13.0% as compared to last year. The refunds issued increased from Rs. 8 million in 2001-02 to Rs. 13 million in 2002-03 or by 62.5%.

FIGURE: 3.10

ZONE-WISE PERFORMANCE OF NORTHERN REGION - 2002-03



PESHAWAR ZONE, PESHAWAR

61. Peshawar Zone has collected Rs. 1,600 million (net) in 2002-03 which is 3.3% of the total (net) collection of the Region. Collection from *withholding taxes* is Rs. 1,496 million or 92.7% of total gross collection of the Zone. The other two components i.e. *collection on demand* and *payment with returns* have contributed Rs. 60 million and Rs. 58 million respectively in 2002-03. The refunds decreased from Rs. 16 million in 2001-02 to Rs. 14 million in 2002-03 or by 12.5%.

COMPANIES ZONE, PESHAWAR

62. Companies Zone, Peshawar has collected Rs. 2,246 million (net) in 2002-03, as compared to Rs. 1,992 million in 2001-02 i.e. up by 12.7% with a share of 4.7% in the total collection of the Region in 2002-03. *Withholding taxes* of Rs. 2,023 million share 75.9% of total collection of the Zone, or up by 17.6%, as compared to the collection of Rs. 1,720 million in 2001-02. *Collection on demand* has decreased by 9.4% from Rs. 476 million in 2001-02 to Rs. 431 million in 2002-03. Collection from *payment with returns* increased from Rs. 152 million in 2001-02 to Rs.211 million in 2002-03. The refunds issued increased from Rs. 356 million in 2001-02 to Rs. 419 million in 2002-03 or by 17.7%.

SIALKOT ZONE, SIALKOT

63. Sialkot Zone has collected Rs. 1,158 million in 2002-03, which is 2.4% to the total net collection of the Region, which is less by 5.2%, as compared to the collection of Rs. 1,222 million in 2001-02. Rs. 1,004 million or 82.2% is from *withholding taxes*. The rest i.e. Rs. 128 million and Rs. 89 million is collected from the *tax on demand* and *payment with returns* respectively. The refunds issued increased from Rs. 38 million in 2001-02 to Rs. 63 million in 2002-03 or by 65.8%.

GUJRANWALA ZONE, GUJRANWALA

64. Gujranwala Zone has collected Rs. 1,167 million (net) in 2002-03, as compared to Rs. 1,043 million in 2001-02, or up by 11.9%. Its share in the total collection of the Region is 2.4%. *Withholding taxes* contributed Rs. 971 million or 78.5% of total collection of the Zone. Collection from *Withholding taxes* shows 8.9% increase over Rs. 891 million collected in 2001-02. *Collection on demand* and *payment with returns* have yielded Rs. 155 million and Rs. 111 million respectively. The refunds issued increased from Rs. 67 million in 2001-02 to Rs. 70 million in 2002-03 or by 4.5%.

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 2001-02 and 2002-03 is given in Table 3.17 and Figure 3.11 :-

TABLE - 3.17

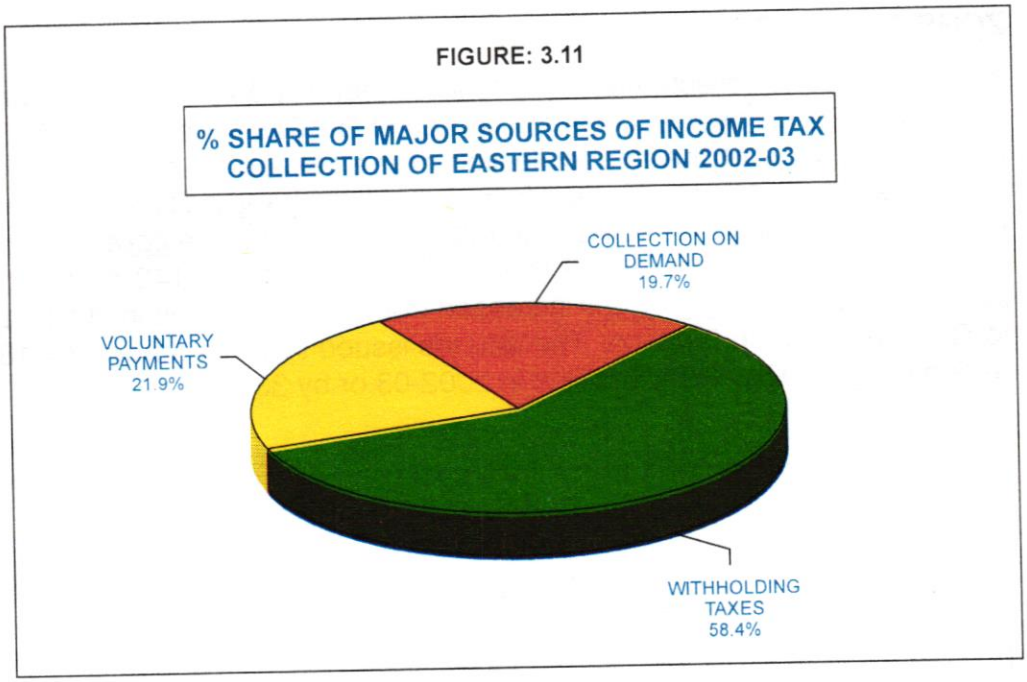
INCOME TAX COLLECTION OF EASTERN REGION

(Rs. in million)

SOURCE OF COLLECTION	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLECT-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	12,703	58.4%	11,976	58.4%	6.0%
2. VOLUNTARY PAYMENTS	4,774	21.9%	4,859	23.7%	-1.7%
3. COLLECTION ON DEMAND	4,285	19.7%	3,674	17.9%	16.6%
GROSS	21,762	100%	20,509	100%	6.1%
REFUNDS	2,775		2,858		-2.9%
NET	18,987		17,651		7.6%

67. The Region collected Rs. 21,762 million (Gross) in 2002-03 as compared to Rs. 20,509 million in 2001-02. In 2002-03 its share in total net collection of income-tax in the country is 13.1%.

FIGURE: 3.11



68. Gross collection from *withholding taxes* in 2002-03 is Rs. 12,703 million as compared to the last year's collection of Rs. 11,976 million showing an increase of 6.0%. Collection from *voluntary payments* is Rs. 4,774 million during 2002-03. *Collection on demand* is Rs. 4,285 million. The net amount increased by 7.6% and refunds decreased by 2.9% 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)

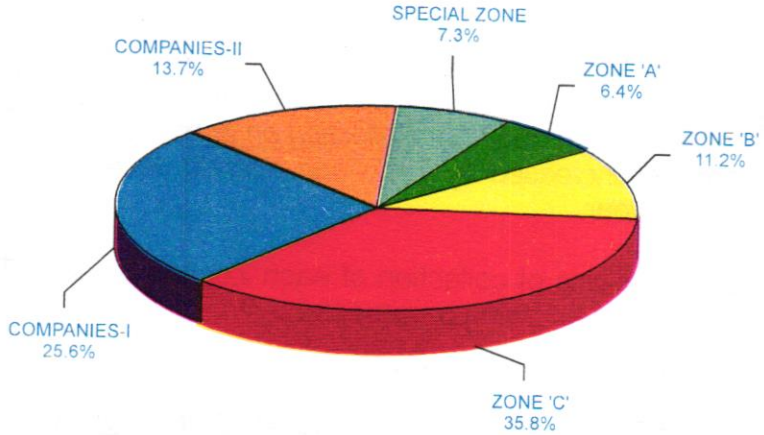
Zone	2002-03				2001-02				% Change (refund)	% Change (net)
	Gross	Refund	Collection (net)	%Share (net)	Gross	Refund	Collection (net)	%Share (net)		
1	2	3	4	5	6	7	8	9	10	11
1. Zone 'A'	1,233	24	1,209	6.4%	984	18	966	5.5%	33.3%	25.1%
2. Zone 'B'	2,135	15	2,120	11.2%	2,056	21	2,035	11.5%	-28.6%	4.2%
3. Zone 'C'	6,841	38	6,803	35.8%	6,517	11	6,506	36.8%	245.4%	4.6%
4. Com.-I.	6,183	1,320	4,863	25.6%	5,971	1,246	4,725	26.8%	5.9%	2.9%
5. Com.-II.	3,515	912	2,603	13.7%	3,320	1,143	2,177	12.3%	-20.2%	19.6%
6. Sp. Zone	1,855	466	1,389	7.3%	1,661	419	1,242	7.0%	11.2%	11.8%
TOTAL	21,762	2,775	18,987	100%	20,509	2,858	17,651	100%	-29.0%	7.6%

ZONE-A, LAHORE

70. This Zone collected Rs. 1,209 million (net) in 2002-03, showing an increase of 25.1% over last year's collection of Rs. 966 million. In 2002-03 its share is 6.4% of the total collection of the Region as against 5.5% share in 2001-02. Gross collection from *withholding taxes* is Rs. 935 million in 2002-03, as compared to Rs. 764 million in 2001-02. The *collection on demand* increased from Rs. 79 million in 2001-02 to Rs. 143 million in 2002-03. *Payment with returns* increased from Rs. 141 million in 2001-02 to Rs. 155 million in 2002-03. The refunds issued increased from Rs. 18 million in 2001-02 to Rs. 24 million in 2002-03 or by 33.3%.

FIGURE: 3.12

ZONE-WISE PERFORMANCE OF EASTERN REGION - 2002-03



ZONE-B, LAHORE

71. This Zone collected Rs. 2,120 million (net) in 2002-03, an increase by 4.2% as compared to last year's collection of Rs. 2,035 million. In 2001-02 it's share in the total collection of the Region is 11.2% as against 11.5% in 2001-02. The major source of gross collection of the Zone is *withholding taxes* at Rs. 1,780 million or 83.4% of total collection, an increase of 13.4% from Rs. 1,569 million collected in the preceding year. *Collection on demand* of Rs. 145 million decreased from Rs. 299 million in 2001-02 i.e. by 51.5%. *Payment with returns* increased from Rs. 188 million in 2001-02 to Rs. 210 million in 2002-03. The refunds issued decreased from Rs. 21 million in 2001-02 to Rs. 15 million in 2002-03 or by 28.6%.

ZONE-C, LAHORE

72. Zone 'C', collected Rs. 6,803 million (net) in 2002-03, as compared to Rs. 6,506 million in 2001-02 i.e. up by 4.6%. Gross collection from *withholding taxes* of Rs. 6,621 million increased from Rs. 6,369 million in 2001-02, i.e. by 3.9%. *Collection on demand* is Rs. 110 million and *payment with returns* is Rs. 110 million in 2002-03. The refunds issued increased from Rs. 11 million in 2001-02 to Rs. 38 million in 2002-03 or by 245.4%.

COMPANIES ZONE-I, LAHORE

73. Companies Zone-I, Lahore collected Rs. 4,863 million (net) in 2002-03, as compared to Rs. 4,725 million in 2001-02, i.e. increase of 2.9%. Its share in total collection of the Region is 25.6% in 2002-03. The highest gross collection of Rs. 2,432 million is from *payment with returns*, which shows a decrease of 5.0% from Rs. 2,562 million in 2001-02. Collection from *deduction at source*, decreased from Rs. 1,760 million in 2001-02 to Rs. 1,555 million in 2002-03. *Collection on demand* has increased from Rs. 1,648 million in 2001-02 to Rs. 2,196 million i.e. by 33.2%. The refunds issued increased from Rs. 1,246 million in 2001-02 to Rs. 1,320 million in 2002-03 or by 5.9%.

COMPANIES ZONE-II, LAHORE

74. Companies Zone-II, Lahore, collected Rs. 2,603 million (net) in 2002-03, as compared to Rs. 2,177 million in 2001-02, increase of 19.5%. It shared 13.7% collection of the Region in 2002-03. Gross collection during 2002-03 from *payment with returns* is Rs. 1,090 million or 31.0% of total collection of the Zone. Collection from *collection on demand* increased by 0.1% from Rs. 1,056 million in 2001-02 to Rs. 1,057 million in 2002-03. Collection from *withholding taxes* increased to Rs. 1,368 million in 2002-03 from Rs. 1,165 million in 2001-02. The refunds issued decreased from Rs. 1,143 million in 2001-02 to Rs. 912 million in 2002-03 or by 20.2%.

SPECIAL ZONE, LAHORE

75. Special Zone, Lahore collected Rs. 1,389 million (net) in 2002-03, as compared to Rs. 1,242 million in 2001-02. Gross collection of Rs. 444 million is from *withholding taxes* which increased from Rs. 348 million in 2001-02. *Collection on demand* increased from Rs. 527 million in 2001-02 to Rs. 634 million in 2002-03, *Collection from payment with returns* decreased from Rs. 786 million in 2001-02 to Rs. 777 million in 2002-03. The refunds issued increased from Rs. 419 million in 2001-02 to Rs. 466 million in 2002-03 or by 11.2%.

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 2001-02 and 2002-03 is given in the following Table 3.19 and Figure 3.13 :-

TABLE – 3.19

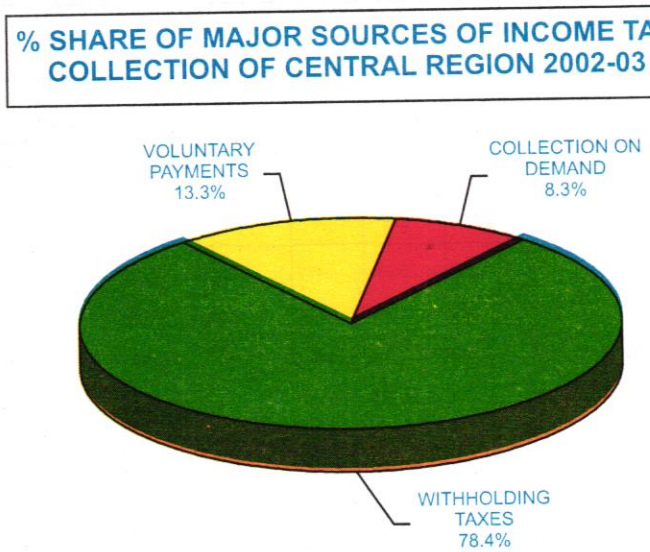
CENTRAL REGION, MULTAN

(Rs. in million)

SOURCES OF COLLECTION	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	6,817	78.3%	6,398	81.5%	6.5%
2. VOLUNTARY PAYMENTS	1,161	13.4%	1,016	12.9%	14.3%
3. COLLECTION ON DEMAND	722	8.3%	438	5.6%	64.8%
GROSS	8,700	100%	7,852	100%	10.8%
REFUND	240		193		24.4%
NET	8,460		7,659		10.5%

78. In 2002-03 net collection is Rs. 8,460 million as against Rs. 7,659 million in 2001-02 showing an increase of 10.5%. The Region has 5.8% share in the total collection of the Income Tax Department in 2002-03.

FIGURE: 3.13



79. Gross collection from *withholding taxes* amounts to Rs. 6,817 million in 2002-03, an increase of 6.5% over last year's collection of Rs. 6,398 million. Share of *withholding taxes* in the total tax collection of the Region which was 81.5% in 2001-02, however, decreased to 78.3% in 2002-03. Collection from *voluntary payments* of Rs. 1,161 million during 2002-03 is high by 14.3%, as compared to Rs. 1,016 million in the preceding year. *Collection on demand* increased from Rs. 438 million in 2001-02 to Rs. 722 million or by 64.8%. The refunds increased by 24.4% 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	2002-03				2001-02				% 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	710	20	690	8.2%	453	22	431	5.6%	-9.1%	60.0%
2. Bahawalpur	1,016	24	992	11.7%	922	14	908	11.9%	71.4%	9.3%
3. Multan Zone	3,155	112	3,043	36.0%	2,993	42	2,941	38.4%	166.7%	3.5%
4. Faisalabad Zone	1,372	14	1,358	16.1%	1,363	12	1,351	17.6%	16.6%	0.5%
5. Faisalabad Companies	1,721	54	1,667	19.7%	1,332	81	1,251	16.3%	-33.3%	33.2%
6. Sargodha	726	16	710	8.4%	799	22	777	10.1%	-27.3%	-8.6%
Total	8,700	240	8,460	100%	7,852	193	7,659	100%	24.4%	10.5%

SAHIWAL ZONE, SAHIWAL

81. In 2002-03 this Zone collected Rs. 690 million (net) as against Rs.431 million in 2001-02 showing an increase of 60.0%. *Withholding taxes* of Rs. 586 million are 82.5% 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. 59 million and Rs. 65 million respectively. The refunds issued decreased from Rs. 22 million in 2001-02 to Rs. 20 million in 2002-03 or by 9.1%.

BAHAWALPUR ZONE, BAHAWALPUR

82. Bahawalpur Zone collected Rs. 992 million (net) during 2002-03, as compared to Rs. 908 million in 2001-02 i.e. high by 9.3%. It has 11.7% share in the total collection of the Region. *Withholding taxes* contributed Rs. 869 million or 85.5% of total gross collection of the Zone. *Collection on demand* is Rs. 95 million and *payment with returns* is Rs. 52 million in 2002-03. The refunds issued increased from Rs. 14 million in 2001-02 to Rs. 24 million in 2002-03 or by 71.4%.

MULTAN ZONE, MULTAN

83. Net collection of Multan Zone in 2002-03 is Rs. 3,043 million which is 36.0% of total collection of the *Region*. *Withholding taxes* amounted to Rs. 2,287 million or 72.5% of total gross collection of the Zone. Collection from *tax on demand* increased from Rs. 100 million in

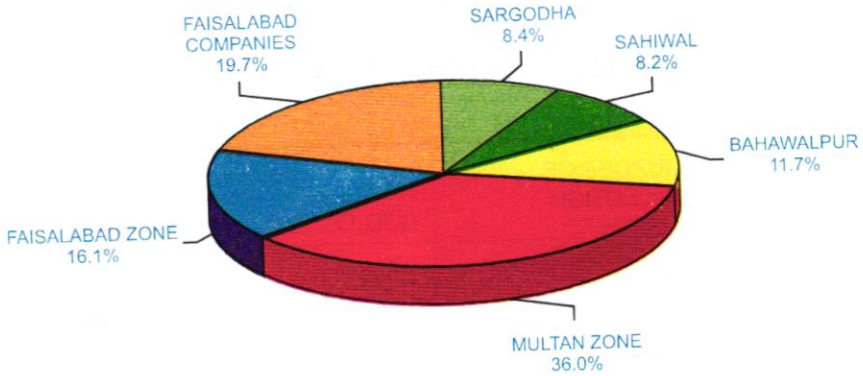
2001-02 to Rs. 275 million in 2002-03. Collection from *payment with returns* have contributed Rs. 593 million in 2002-03 as compared to Rs. 554 million in 2001-02. The refunds issued increased from Rs. 42 million in 2001-02 to Rs. 112 million in 2002-03 or by 166.7%.

FAISALABAD ZONE, FAISALABAD

84. Faisalabad Zone, collected Rs. 1,358 million (net) in 2002-03. Its share in the total collection of the Region is 16.1%. Rs. 1,146 million or 83.5% 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. 100 million and Rs. 126 million respectively. The refunds issued increased from Rs. 12 million in 2001-02 to Rs. 14 million in 2002-03 or by 16.6%.

FIGURE: 3.14

ZONE-WISE PERFORMANCE OF CENTRAL REGION - 2002-03



COMPANIES ZONE, FAISALABAD

85. Companies Zone, Faisalabad collected Rs. 1,667 million (net) in 2002-03 as compared to Rs. 1,251 million in 2001-02 reflecting a growth of 33.2%. Its share in the total collection of the Region is 19.7%, which has increased from 16.3% in 2001-02. The Zone collected Rs. 1,336 million gross from *withholding taxes*, an increase over Rs. 1,070 million collected in 2001-02. *Collection on demand* and *payment with returns* yielded Rs. 106 million and Rs. 279 million respectively in 2002-03. The refunds issued decreased from Rs. 81 million in 2001-02 to Rs. 54 million in 2002-03 or by 33.3%.

SARGODHA ZONE, SARGODHA

86. Sargodha Zone collected Rs. 710 million (net) in 2002-03 as compared to Rs. 777 million in 2001-02. Its share in the total net collection of the Region is 8.4%. *Withholding taxes* contributed 81.7% of the total collection of the Zone. *Collection on demand* is Rs. 87 million. *Payment with returns* is Rs. 46 million in 2002-03. The refunds issued decreased from Rs. 22 million in 2001-02 to Rs. 16 million in 2002-03 or by 27.3%.

LARGE TAXPAYERS UNIT, KARACHI

87. The LTU has established in July 01, 2002 at Karachi. In 2002-03 this Zone collected net amount of Rs. 22,395 million and shared 15.4% of total Net National collection. Gross collection from *withholding taxes*, *voluntary payments* and *collection on demand* is Rs. 5,729 million, Rs. 18,643 million and Rs. 6,705 million respectively. *Payments with returns* contributed 60.0% of gross collection of the Zone. The refund issued in 2002-03 is Rs. 8,682 million. Table 3.21 and Figure 3.15 indicates the composition of collection.

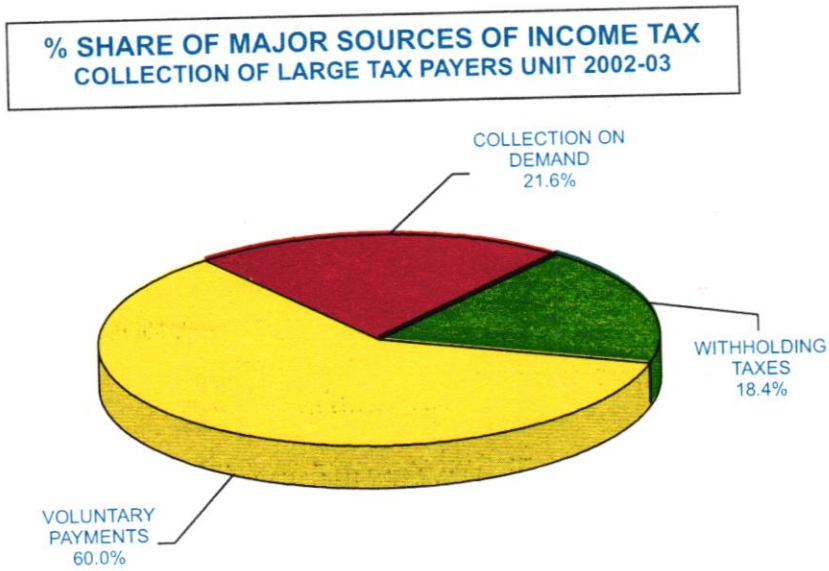
TABLE – 3.21

LARGE TAX PAYERS UNIT, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	2002-03	
	COLLECTION	% SHARE
1	2	3
1. WITHHOLDING TAXES	5,729	18.4%
2. VOLUNTARY PAYMENTS	18,643	60.0%
3. COLLECTION ON DEMAND	6,705	21.6%
GROSS	31,077	100%
REFUND	8,682	
NET	22,395	

FIGURE: 3.15



MODEL TAXPAYERS UNIT, LAHORE

88. A Model Taxpayers Unit has started in Lahore w.e.f. October 01, 2002. In 2002-03, this Zone collected net amount of Rs. 53 million. Gross collection from *withholding taxes* is Rs. 52 million. This Zone collected Rs. 1 million from *collection on demand*.

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 2002-03, Other Direct Taxes yielded Rs. 6,532 million, which is 4.3% of the total collection from Direct Taxes. These taxes contributed 1.4% in the total tax receipts (Direct and Indirect) in 2002-03 showing an increase of 9.6% over the collection of Rs. 5,963 million in 2001-02.

ADMINISTRATION OF OTHER DIRECT TAXES

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

WEALTH TAX

4. Wealth Tax Act, 1963, was promulgated with the objectives of discouraging concentration of wealth in un-productive assets and to tax the wealthy persons. In the budget speech in June, 2000, the Finance Minister announced that the Wealth Tax Act has been held in abeyance/ suspended for the assessment years commencing from 1st July, 2001 and thereafter. However, assessment of pending cases prior to the assessment year 2001-2002 would continue, subject to limitation.

COLLECTION OF WEALTH TAX

5. Collection of wealth tax has shown uneven growth during the last five years, increasing from Rs. 3,502 million in 1998-99 to Rs. 3,927 million in 1999-2000, but decreased in 2002-03 to Rs. 228 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
1998-99	3,502	-1.0%
1999-00	3,927	12.1%
2000-01	1,496	-61.9%
2001-02	474	-68.3%
2002-03	228	-51.8%

PERCENTAGE SHARE IN TOTAL TAX RECEIPTS AND IN DIRECT TAXES

6. 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 4.2 its percentage share in total tax revenues was 1.1% in 1998-99, whereafter, it declined in 2001-02 & 2002-03. Its percentage share in direct taxes receipts was 3.2% during 1998-99, 3.5% in 1999-00 and 1.2% in 2000-01. However, it declined in 2002-03 to 0.2% as wealth tax was no more chargeable with effect from assessment year beginning from 1st July 2001 and thereafter.

TABLE – 4.2

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1998-99	1.1%	3.2%
1999-00	1.1%	3.5%
2000-01	0.4%	1.2%
2001-02	0.1%	0.3%
2002-03	-	0.2%

REGION-WISE PERFORMANCE OF WEALTH TAX

7. Comparative Region-wise collection of wealth tax during last five years is given in Table 4.3 below:-

TABLE – 4.3

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		LTU, KARACHI		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
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
2002-03	17	7.5%	31	13.6%	90	39.5%	35	15.4%	54	23.7%	1	-	228

8. The highest collection of Rs.90 million in 2002-03 is by the Eastern Region. The Northern Region is at second position with Rs.54 million. The other four Regions i.e. Southern, Central, Corporate and LTU have collected Rs. 31 million, Rs. 35 million, Rs. 17 million and Rs. 1 million, respectively.

CAPITAL VALUE TAX

9. 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

10. The collection of CVT from 1998-99 to 2002-03 is shown in Table 4.4 :-

TABLE – 4.4

COLLECTION OF CVT

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1998-99	1,324	-10.9%
1999-00	692	-47.7%
2000-01	631	-8.8%
2001-02	524	-16.9%
2002-03	608	16.0%

11. Collection decreased from Rs. 1,324 million in 1998-98 to Rs. 608 million in 2002-03.

ACHIEVEMENT OF THE TARGET

TABLE - 4.5

ACHIEVEMENT OF TARGET OF CVT

(Rs. in million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT
1	2	3	4
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%
2002-03	600	608	101.3%

12. Table 4.5 above shows that the targets assigned in 1999-2000 and 2002-03 were exceeded by 38.4% and 1.3%. However, there was shortfall of 33.8%, 18.7% and 25.2% in 1998-1999, 2000-01, 2001-02 and respectively.

SHARE OF CVT IN TOTAL TAXES & DIRECT TAXES

13. Despite the impressive performance of achieving the assigned targets during 1998-99 to 2002-03, share of CVT in direct taxes and hence total tax revenues has been very small as is indicated in Table 4.6:-

TABLE - 4.6

PERCENTAGE SHARE OF CVT IN DIRECT TAXES AND TOTAL TAX RECEIPTS

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1998-99	0.4%	1.2%
1999-00	0.2%	0.6%
2000-01	0.2%	0.5%
2001-02	0.1%	0.4%
2002-03	0.1%	0.4%

14. The share of CVT in total national tax receipts is 0.1% during 2002-03. Its share in direct taxes fluctuated in the range of 1.2% to 0.4% during the said five years period.

15. Region-wise collection and its percentage share in total direct taxes collection during last five years is given in Table 4.7:-

TABLE - 4.7

REGION-WISE PERFORMANCE OF CVT

(Rs. in million)

YEAR	CORPORATE REGION, KARACHI		SOUTHERN REGION, KARACHI		EASTERN REGION, LAHORE		CENTRAL REGION, MULTAN		NORTHERN REGION, ISLAMABAD		LTU, KARACHI		TOTAL COLLECTION
	COLLECTION	% SHARE IN TOTAL	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	13	14
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
2002-03	456	75.0	3	0.5	12	2.0	4	0.7	29	4.8	104	17.1	608

16. Corporate Region collected the highest amount of Rs. 456 million in 2002-03 which is 75.0%, of the total collection of CVT. LTU is second with a figure of Rs.104 million and a share of 17.1% of the total collection. The other four Regions i.e., Southern, Northern, Central and Eastern collected Rs. 3, Rs. 29 and Rs. 4 and Rs. 12 million respectively in 2002-03.

CORPORATE ASSETS TAX (CAT)

17. 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 1998-99 to 2002-03 is shown in Table 4.8 below :-

TABLE – 4.8

COLLECTION OF CORPORATE ASSETS TAX

(Rs. In million)

YEAR	COLLECTION	% CHANGE
1	2	3
1998-99	23	228.6%
1999-00	30	30.4%
2000-01	7	-76.7%
2001-02	8	14.3%
2002-03	3	-62.5%

18. Collection of CAT which started from October, 1992 has been fluctuating a lot. In 2002-03 an amount of Rs. 3 million has been collected from this source.

TABLE - 4.9

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		LTU, KARACHI		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1998-99	2	8.7%	-	-	21	91.3%	-	-	-	-	-	-	23
1999-00	1	3.3%	-	-	27	90.0%	2	-	-	-	-	-	30
2000-01	1	14.3%	1	1	5	71.4%	-	6.7%	-	-	-	-	7
2001-02	-	-	-	-	8	100%	-	-	-	-	-	-	8
2002-03	-	-	-	-	3	100%	-	-	-	-	-	-	3

19. Table 4.9 shows that in 2002-03 Eastern Region collected 100% of the total CAT collection.

WORKERS WELFARE FUND

TABLE – 4.10

COLLECTION OF WORKERS WELFARE FUND

(Rs. In million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT	% CHANGE	% SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	7
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%
2002-03	5,600	5,693	101.7%	14.8%	1.2%	3.7%

20. Table 4.11 shows the collection of workers welfare fund (WWF) which increased from Rs. 2,169 million in 1998-99 to Rs. 5,693 million in 2002-03, or up by 162.4% during this period. The share of WWF in total tax collection is very small and is 1.2% in 2002-03. Its share in Direct Taxes ranged between 2.0% to 4.0% during these five years.

TABLE - 4.11

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		LTU, KARACHI		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1998-99	860	39.6%	76	3.5%	373	17.2%	223	10.3%	637	29.4%	-	-	2,169
1999-00	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
2002-03	369	6.5%	142	2.5%	507	8.9%	544	9.6%	2,099	36.9%	2,032	35.7%	5,693

21. Table 4.11 shows the Region-wise breakup of WWF. Corporate Region collected maximum amount of Rs. 369 million in 2002-03 with 6.5% share. Northern Region collected Rs. 2,099 million and contributed 36.9% in the total collection. Eastern Region collected Rs. 507 million with 8.9% share in total collection. The other three Regions namely Central, LTU and Southern Region collected Rs. 544 million (9.6%), Rs. 2,032 million (35.7%) and Rs. 142 million (2.5%) respectively.

CHAPTER 5

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 2002-03 twelve goods were chargeable at import & local stages. One service was 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 nineteen Collectorates are thus engaged in the collection of CED.

COLLECTORATES OF CUSTOMS, SALES TAX AND CENTRAL EXCISE

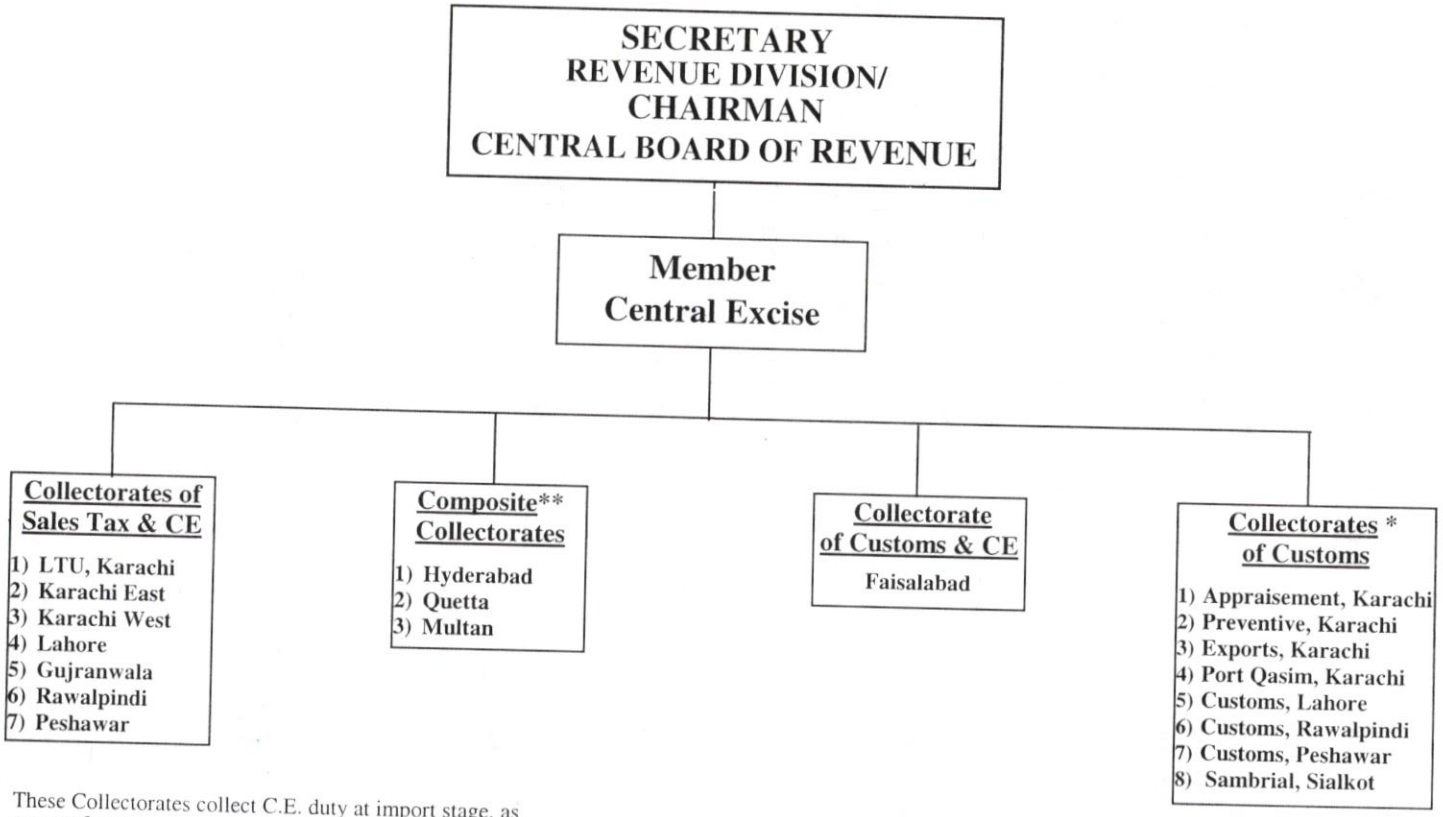
1) Hyderabad
2) Quetta
3) Multan

COLLECTORATES OF SALES TAX AND CENTRAL EXCISE

1) Large Taxpayer Unit (LTU), Karachi
2) Karachi East
3) Karachi West
4) Lahore
5) Gujranwala
6) Rawalpindi
7) Peshawar

FIGURE - 5.1

ORGANIZATIONAL CHART OF CENTRAL EXCISE DEPARTMENT



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

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

COLLECTORATES OF CUSTOMS

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

COLLECTORATES OF CUSTOMS AND CENTRAL EXCISE

1) Faisalabad

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. Central Excise duties are gradually phased out as per policy of the Government . Due to shifting of services and sugar to GST net and POL Products to Customs duty net, CED has reduced to a consumption regulation tax. Only a few commodities such as Cigarettes, Cement and Beverages generated bulk of the CED collection.

COLLECTION OF CED

5. As is evident from Table 5.1, gross Collection of CED decreased from Rs. 47,208 million in 2001-02 to Rs. 44,936 million in 2002-03, reflecting a decrease of 4.8%. The net collection also decreased from Rs. 47,186 million in 2001-02 to Rs. 44,754 million in 2002-03. The shortfall in collection of CED is primarily due to curtailment of rate of CED on Beverages from 15% to 12%, shifting of POL Products to customs net in 2002-003 and reduction of rate of excise duty on Cement and withdrawal of CED on Wire & Cable and Paper & Paper Board announcement on 7th June, 2003.

TABLE - 5.1

COLLECTION AND GROWTH OF CENTRAL EXCISE DUTY

(Rs. in million)

YEAR	COLLEC-TION (GROSS)	REFUNDS/ REBATES	COLLEC-TION (NET) (2-3)	% CHANGE (NET)
1	2	3	4	5
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%
2002-03	44,936	182	44,754	-5.2%

6. Collection of central excise duty has shown declining trend from 1998-99 to 2002-03, ranging between -1.8% to -12.0% during last five years.

COLLECTION OF CED AND ACHIEVEMENT OF TARGET DURING 2002-03

7. The target of CED for 2002-03, was fixed at Rs. 47,500 million as against the collection of CED of Rs. 47,186 million in 2001-02, i.e. increased by 0.7% than the last year's collection. The actual collection of CED during 2002-03 is however, Rs. 44,754 million i.e. declined by Rs. 2,746 million or by 5.8%. Comparative five years data in this respect is given in Table 5.2 below:-

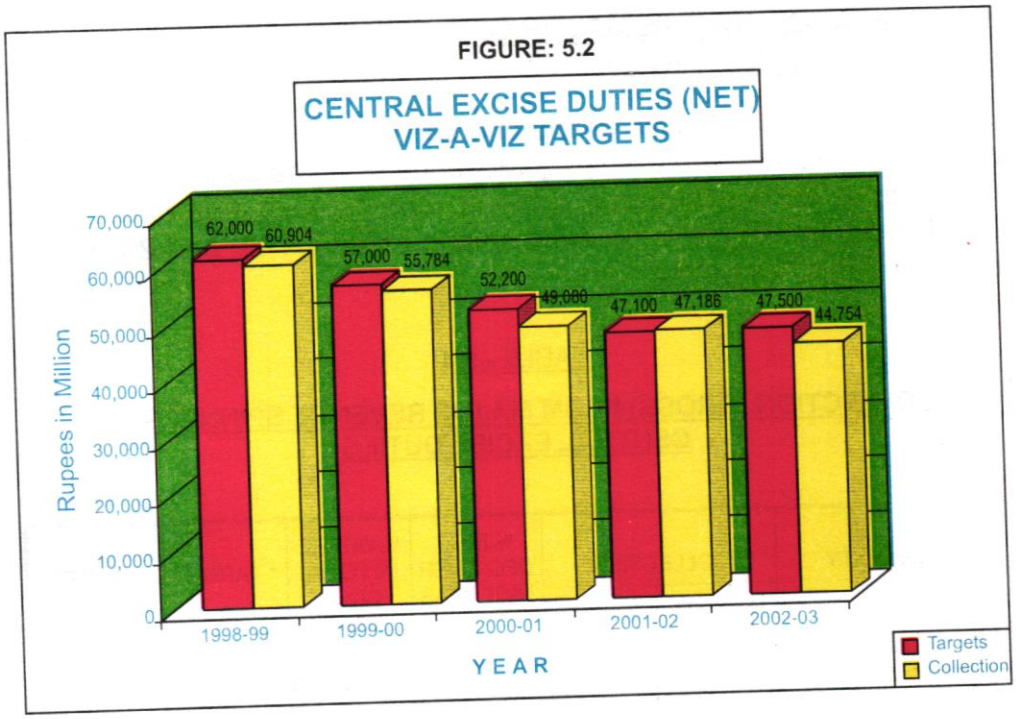
TABLE – 5.2

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

(Rs. In million)

YEAR	REVISED TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	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%
2002-03	47,500	44,754	94.2%

FIGURE: 5.2



SHARE OF CED IN INDIRECT TAXES AND TOTAL COLLECTION

8. It is evident from Table 5.3 below that despite the decline in share of CED during 2002-03 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 30.7% in 1998-99 to 14.5% in 2002-03 and in total tax receipts from 19.7% in 1998-99 to 9.7% during 2002-03.

TABLE – 5.3

SHARE OF CENTRAL EXCISE DUTY (NET)IN INDIRECT TAXES AND TOTAL FEDERAL TAXES

YEAR	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAXES
1	2	3
1998-99	30.7%	19.7%
1999-00	23.8%	16.1%
2000-01	18.3%	12.5%
2001-02	18.0%	11.7%
2002-03	14.5%	9.7%

PERFORMANCE OF THE MAJOR CED REVENUE SPINNERS IN 2002-03

9. Out of 12 commodities and one service liable to excise duty, the collection from the seven CED major revenue spinners contributed 91.1% of total gross collection during 2002-03. Comparative data of collection of CED from seven major revenue spinners in 2001-02 and 2002-03 is shown in Table 5.4 below:-

TABLE - 5.4

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

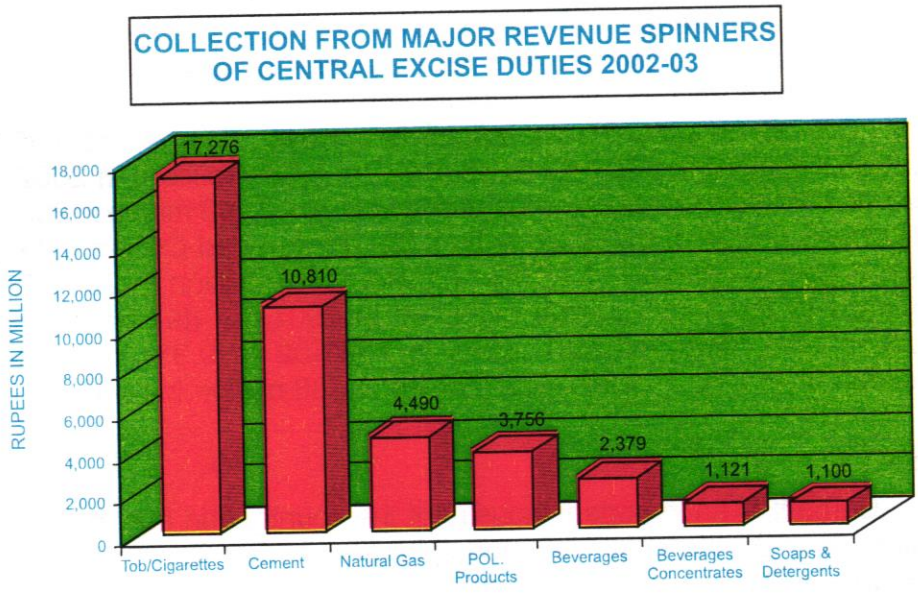
(Rs. in million)

COMMODITY	COLLECTION		% INC./ DEC. OVER LAST YEAR	% SHARE IN TOTAL COLL. 2002-03	* TARGET	TARGET ACHIEVED
	2002-03	2001-02				
1	2	3	4	5	6	7
1. Tobacco/Cigarettes	17,276	16,562	4.3%	38.4%	18,381	94.0%
2. Cement	10,810	9,950	8.6%	24.1%	10,235	105.6%
3. Natural Gas	4,490	4,203	6.8%	10.0%	4,302	104.4%
4. POL. Products	3,756	5,008	-25.0%	8.4%	3,956	94.9%
5. Beverages	2,379	2,850	-16.5%	5.3%	2,712	87.7%
6. Beverages Concentrate.	1,121	1,133	-1.1%	2.5%	1,160	96.6%
7. Soaps & Detergents	1,100	1,126	-2.3%	2.4%	1,162	94.7%
Sub Total	40,932	40,832	0.2%	91.1%	41,908	97.7%
Others	4,004	6,376	-37.2%	8.9%	5,613	71.3%
Gross Collection	44,936	47,208	-4.8%	100%	47,521	94.6%

* Gross target and collection.

10. The seven major revenue spinners of CED achieved their target by 97.7% in 2002-03. The contribution of each is analyzed in the following paragraphs :-

FIGURE: 5.3



TOBACCO/CIGARETTES

11. CED collection from cigarettes in 2002-03 tops the list at Rs. 17,276 million. It increased from Rs. 16,562 million in 2001-02 i.e. by 4.3%. Its share in total collection of CED increased from 35.1% in 2001-02 to 38.4% in 2002-03.

TABLE - 5.5

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

(Rs. in million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	8,447	48.9%	8,066	48.7%	4.7%
2. PESHAWAR	3,394	19.6%	3,351	20.2%	1.3%
3. MULTAN	2,443	14.2%	2,348	14.2%	4.0%
4. HYDERABAD	1,600	9.3%	1,405	8.5%	13.9%
5. LTU, KARACHI	1,386	8.0%	* 1,387	8.4%	-0.1%
6. FAISALABAD	6	-	5	-	20.0%
TOTAL	17,276	100.0%	16,562	100.0%	4.3%

* Production units shifted from Karachi East.

12. The highest collection in 2002-03 of Rs. 8,447 million i.e. 48.9% of the total collection from cigarettes/Tobacco is by the Rawalpindi Collectorate which shows an increase of 4.7% from 2001-02. The Collectorate's share in total collection also increased from 48.7% in 2001-02 to 48.9% in 2002-03. The collection of Peshawar Collectorate from this item increased by 1.3% during 2002-03. Its share in total collection, however, declined from 20.2% (Rs. 3,351 million) in 2001-02 to 19.6% (Rs. 3,394 million) in 2002-03. Collection of Multan Collectorate increased from Rs. 2,348 million in 2001-02 to Rs. 2,443 million in 2002-03, or by 4.0%. Hyderabad Collectorate has shown a positive growth of 13.9% with Rs. 1,600 million in 2002-03 as compared to Rs. 1,405 million collected in 2001-02. Its share in total collection also improved from 8.5% in 2001-02 to 9.3% in 2002-03. Collection from LTU, Karachi stood at Rs. 1,386 million in 2002-03.

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 2001-02 and 2002-03 is given in Table 5.6, which shows that collection from this item increased from Rs. 9,950 million in 2001-02 to Rs. 10,810 million in 2002-03. This performance is achieved despite the reduction in rate of duty of Cement by 25%. The assigned target has been achieved by 105.6% in 2002-03 (see Table 5.4).

TABLE - 5.6

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CEMENT

(Rs. in million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	3,477	32.2%	2,761	27.8%	25.9%
2. RAWALPINDI	2,230	20.6%	2,252	22.6%	-1.0%
3. FAISALABAD	1,522	14.1%	1,418	14.2%	7.3%
4. MULTAN	1,369	12.7%	1,098	11.0%	24.7%
5. HYDERABAD	955	8.8%	1,113	11.2%	-14.2%
6. QUETTA	531	4.9%	517	5.2%	2.7%
7. KARACHI (East)	511	4.7%	496	5.0%	3.0%
8. KARACHI (West)	215	2.0%	295	3.0%	-27.1%
TOTAL	10,810	100%	9,950	100%	8.6%

14. As is evident from the above table Peshawar Collectorate contributed the highest amount of Rs. 3,477 million in 2002-03 which shows an increase of 25.9% from 2001-02. Its share in total collection also increased from 27.8% in 2001-02 to 32.2% in 2002-03. Rawalpindi Collectorate collected the second highest amount of Rs. 2,230 million in 2002-03 as against Rs. 2,252 million in 2001-02 reflecting a decline 0f 1.0%. Faisalabad Collectorate's collection grew by 7.3% in 2002-03 as compared to last year. Its share in total collection is however decreased slightly from 14.2% in 2001-02 to 14.1% in 2002-03. Multan Collectorate is at fourth position and its collection increased from Rs. 1,098 million in 2001-02 to Rs. 1,369 million in 2002-03 or by 24.7%. Hyderabad Collectorate is at fifth position and its collection decreased from Rs. 1,113 million in 2001-02 to Rs. 955 million in 2002-03.

15. Quetta Collectorate's collection of Rs. 531 million showed an increase by 2.7% over last year's collection of Rs. 517 million. Collection of Karachi (East) Collectorate also improved by 3.0%, from Rs. 496 million in 2001-02 to Rs. 511 million in 2002-03. Karachi West Collectorate collected Rs. 215 million in 2002-03 from Cement.

NATURAL GAS

16. Collection from natural gas became the 3rd major revenue spinner. Table 5.7 shows that collection from Natural Gas increased from Rs. 4,203 million in 2001-02 to Rs. 4,490 million in 2002-03 or by 6.8%. The assigned target is achieved by 104.4% in 2002-03.

TABLE – 5.7

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM NATURAL GAS

(Rs. in million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	2,601	57.9%	2,279	54.2%	14.1%
2. QUETTA	1,575	35.1%	1,602	38.1%	-1.7%
3. MULTAN	164	3.7%	160	3.8%	2.5%
4. RAWALPINDI	150	3.3%	162	3.9%	-7.4%
TOTAL	4,490	100%	4,203	100.0%	6.8%

17. The CED on natural gas is collected by four Collectorates, of which Hyderabad and Quetta Collectorates contributed 93.0% of total collection in 2002-03. Hyderabad Collectorate collected Rs. 2,601 million in 2002-03 as compared to Rs. 2,279 million in 2001-02 showing an increase of 14.1%. Its share in total collection also increased from 54.2% in 2001-02 to 57.9% in 2002-03. Collection from Quetta Collectorate, decreased from Rs. 1,602 million in 2001-02 to Rs. 1,575 million in 2002-03 or by 1.7%. Its share in total collection also decreased from 38.1% in 2001-02 to 35.1% in 2002-03. Collection from Multan Collectorate was Rs.160 million in 2001-02 which increased to Rs. 164 million in 2002-03. Its share in total collection is 3.7% in 2002-03. Rawalpindi Collectorate contributed 3.3% in the total collection from this item in 2002-03 and its collection decreased from Rs. 162 million in 2001-02 to Rs. 150 million in 2002-03.

P.O.L. PRODUCTS

18. P.O.L. products is the 4th major revenue spinner of CED in 2002-03 at Rs. 3,756 million in 2002-03 as against Rs. 5,008 million in 2001-02 showing a decrease of 25.0%. The share of POL products in the CED collection in 2002-03 is reduced from the 10.6% in 2001-02 to 8.4% in 2002-03 which is mainly due to exemption of High Speed Diesel oil from POL Products basket.

TABLE - 5.8

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM POL PRODUCTS

(Rs. in million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LTU, KARACHI	2,565	68.3%	* 2,238	44.7%	14.6%
2. MULTAN	661	17.6%	780	15.6%	-15.3%
3. RAWALPINDI	501	13.3%	1,329	26.5%	-62.3%
4. QUETTA	13	0.4%	43	0.9%	-69.8%
5. LAHORE	5	0.1%	245	4.9%	-97.9%
6. GUJRANWALA	5	0.1%	6	0.1%	-16.7%
7. KARACHI (West)	4	0.1%	315	6.3%	-98.7%
8. KARACHI (East)	3	0.1%	-	-	-
9. HYDERABAD	1	-	47	0.9%	-97.9%
TOTAL	3,756	100.0%	5,008	100.0%	-25.0%

* Units shifted from Karachi East.

19. Two oil refineries at Karachi and one each at Rawalpindi and Multan are the major source of revenue from this product. LTU, Karachi Collectorate contributed the highest collection of Rs. 2,565 million with a share of 68.3% in 2002-03. The units of LTU Karachi are shifted from Karachi East Collectorate. Multan Collectorate collected Rs. 661 million in 2002-03, showing a decline of 15.3% over the last year. Rawalpindi Collectorate collected an amount of Rs. 501 million in 2002-03 as compared to Rs.1,329 million in 2001-02, showing a decline of 62.3%. Its share in total collection also decreased from 26.5% in 2001-02 to 13.3% in 2002-03. The remaining six Collectorates collected Rs. 31 million only in 2002-03

BEVERAGES

20. The Beverages industry has the 5th position amongst the seven major revenue spinners of CED in 2002-03 with a collection of Rs. 2,379 million against Rs. 2,850 million in 2001-02, i.e. declined by 16.5% as shown in Table 5.9.

TABLE - 5.9

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	2002-03		2001 –2002		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	497	20.9%	559	19.6%	-11.1%
2. GUJRANWALA	397	16.7%	485	17.0%	-18.1%
3. LTU, KARACHI	344	14.5%	-	-	-
4. MULTAN	331	13.9%	417	14.6%	-20.6%
5. FAISALABAD	276	11.6%	351	12.3%	-21.4%
6. PESHAWAR	229	9.6%	262	9.2%	-12.6%
7. RAWALPINDI	166	7.0%	212	7.5%	-21.7%
8. HYDERABAD	115	4.8%	142	5.0%	-19.0%
9. KARACHI (West)	22	0.9%	419	14.7%	-94.7%
10.QUETTA	2	0.1%	3	-0.1%	-33.3%
TOTAL	2,379	100%	2,850	100%	-16.5%

21. The collection from this item is widely spread in ten Collectorates. Lahore Collectorate collected the highest amount of Rs. 497 million in 2002-03 with a share of 20.9% of the total collection from Beverages as against Rs. 559 million in 2001-02 showing a decline of 11.1% over the last year. Gujranwala Collectorate, yielded Rs.397 million in 2002-03, showing a decline of 18.1% over last year. LTU, Karachi contributed Rs. 344 million in 2002-03 with a share of 14.5%. Collection of Multan Collectorate in 2002-03 at Rs. 331 million, is down by 20.6% as compared to last year. Faisalabad Collectorate collected Rs. 276 million in 2002-03 with a decrease of 21.4% over 2001-02. Peshawar Collectorate collected Rs. 229 million in 2002-03 which is declined by 12.6% as compared to last year. Rawalpindi Collectorate collected Rs. 166 million in 2002-03 with a decrease of 21.7% over 2001-02. Hyderabad Collectorate collected Rs. 115 million, a decline of 19.0% over last year's collection. The Collectorates of Karachi (West) and Quetta collected Rs. 22 million and Rs. 2 million respectively.

BEVERAGES CONCENTRATE

22. Beverages Concentrate is at the 6th position in the collection of Central Excise duty during 2002-03. Its collection is Rs.1,121 million in 2002-03 against Rs.1,133 million in 2001-02, showing a decrease of 1.1%.

TABLE - 5.10

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES CONCENTRATES

(Rs. in million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	777	69.3%	859	75.8%	-9.5%
2. LAHORE	344	30.7%	274	24.2%	25.5%
TOTAL	1,121	100%	1,133	100%	-1.1%

23. Only two Collectorates i.e. Peshawar & Lahore have contributed in total collection from this item during 2002-03. Peshawar Collectorate collected Rs.777 million in 2002-03 against Rs.859 million in 2001-02 i.e. declined by 9.5%. Its share also decreased from 75.8% in 2001-02 to 69.3% in 2002-03. The collection of Lahore Collectorate from this item increased from Rs.274 million in 2001-02 to Rs. 344 million in 2002-03 i.e. by 25.5%. Its share also improved from 24.2% in 2001-02 to 30.7% in 2002-03.

SOAPS AND DETERGENTS

24. Soaps and detergents is the 7th major revenue spinner of CED in 2002-03. Collection from this item is Rs. 1,100 million in 2002-03 as compared to Rs.1,126 million in 2001-02, showing a decline of 2.3%. The assigned target is achieved by 94.7%.

TABLE - 5.11

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

(Rs. in Million)

COLLECTORATES	2002-03		2001-02		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. MULTAN	378	34.3%	397	35.3%	-4.8%
2. HYDERABAD	318	28.9%	285	25.3%	11.6%
3. GUJRANWALA	126	11.5%	97	8.6%	29.9%
4. QUETTA	123	11.2%	182	16.2%	-32.4%
5. LTU, KARACHI	122	11.1%	-	-	-
6. LAHORE	21	1.9%	25	2.2%	-16.0%
7. KARACHI (West)	7	0.6%	126	11.2%	-94.4%
8. PESHAWAR	2	0.2%	7	0.6%	-71.4%
9. KARACHI (East)	2	0.2%	6	0.5%	-66.7%
10. FAISALABAD	1	0.1%	1	0.1%	-
TOTAL	1,100	100%	1,126	100%	-2.3%

25. Table 5.11 shows that Multan Collectorate collected the maximum collection at Rs.378 million in 2002-03, from Soap and Detergents. Its share in total collection fell by 1.0% in 2002-03. Its collection decreased from Rs. 397 million in 2001-02 to Rs. 378 million in 2002-03 or by 4.8%. Hyderabad Collectorate, collected Rs. 318 million or 28.9% of the total collection from Soaps & Detergents in 2002-03. Its collection increased from Rs. 285 million in 2001-02 or by 11.6%. Gujranwala Collectorate's collection of Rs. 126 million in 2002-03, increased by 29.9% from last year. Its share also improved from 8.6% in 2001-02 to 11.5% in 2002-03. Quetta Collectorate collected Rs. 123 million in 2002-03 i.e. 32.4% less as compared to last year's collection of Rs. 182 million. LTU, Karachi Collectorate contributed Rs. 122 million or 11.1% of the total collection from Soap & Detergents in 2002-03. The share of other Collectorates is 3.0% as per details in the above Table.

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTIES

26. Table 5.12 gives a brief analysis of collection, achievement of targets and percentage share in total collection, which helps gauge the performance of the Collectorates.

27. Gross collection of CED declined by 4.8% in 2002-03 over 2001-02. The major Collectorates viz; Rawalpindi, Peshawar, Multan, Hyderabad, Karachi (LTU) and Quetta contributed 84.3% of total gross revenue. Collectorate-wise collection, percentage share and achievement of target of each Collectorate is detailed in Table 5.12. Gross collection is shown in Figure 5.3.

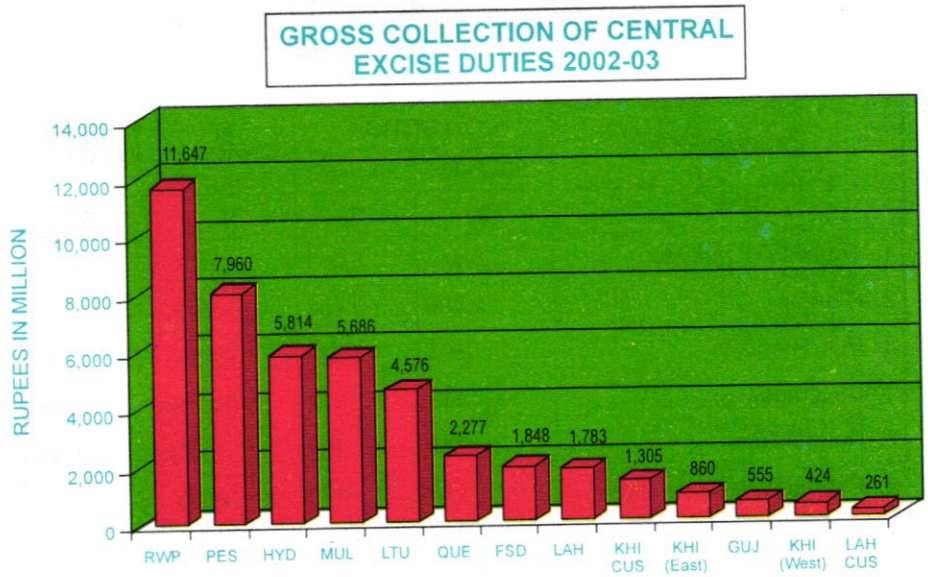
TABLE - 5.12

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY (GROSS)

(Rs. in million)

COLLECTORATE	COLLECTION		% SHARE IN TOTAL COLLECTION		% CHANGE	TARGET 2002-03	% ACHIV. OF TARGET (2/7)
	2002-03	2001-02	2002-03	2001-02			
1	2	3	4	5	6	7	8
1. RAWALPINDI	11,647	12,961	25.9%	27.5%	-10.1%	12,729	91.5%
2. PESHAWAR	7,960	7,381	17.7%	15.6%	7.8%	7,762	102.6%
3. HYDERABAD	5,814	5,310	12.9%	11.3%	9.5%	5,526	105.2%
4. MULTAN	5,686	5,470	12.7%	11.6%	3.9%	5,426	104.8%
5. LTU, KARACHI	4,576	-	10.2%	-	-	4,709	97.2%
6. QUETTA	2,217	2,665	4.9%	5.6%	-16.8%	2,486	89.2%
7. FAISALABAD	1,848	1,817	4.1%	3.9%	1.7%	1,824	101.3%
8. LAHORE	1,783	2,191	4.0%	4.6%	-18.6%	2,051	86.9%
9. KARACHI, CUSTOMS	1,305	1,763	2.9%	3.7%	-26.0%	2,815	46.4%
10.KARACHI (East)	860	4,773	1.9%	10.1%	-82.0%	1,006	85.5%
11.GUJRANWALA	555	622	1.2%	1.3%	-10.8%	589	94.2%
12.KARACHI (West)	424	1,813	1.0%	3.9%	-76.6%	598	70.9%
13.LAHORE, CUSTOMS	261	442	0.6%	0.9%	-41.0%	-	-
TOTAL GROSS	44,936	47,208	100%	100.0%	-4.8%	47,521	94.6%
REB.& REFUND	182	22	-	-	727.3%	21	866.7%
TOTAL NET	44,754	47,186	-	-	-5.2%	47,500	94.2%

FIGURE: 5.4



PERFORMANCE OF THE COLLECTORATES

28. 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

29. Rawalpindi Collectorate collected the highest amount of excise duty in 2002-03. However, its share decreased from 27.5% in 2001-02 to 25.9% in 2002-03. Total collection of the Collectorate at Rs. 11,647 million in 2002-03, showed a decline of 10.1% as compared to last year. The Collectorate achieved the assigned target by 91.5% in 2002-03.

30. Table 5.13 shows that six major revenue spinners of Rawalpindi Collectorate contributed 100% of revenue from central excise duties in 2002-03. Its three major revenue items i.e. tobacco/cigarettes, cement, and POL products accounted for 95.9% of the total collection.

TABLE - 5.13

MAJOR REVENUE SPINNERS OF RAWALPINDI COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Tobacco/Cigarettes	8,447	8,066	4.7%	72.5%
2. Cement	2,230	2,252	-1.0%	19.2%
3. POL Products	501	1,329	-62.3%	4.3%
4. Beverages	166	212	-21.7%	1.4%
5. Natural Gas	150	162	-7.4%	1.3%
6. Perfumery & Cosmetics	150	142	5.6%	1.3%
Sub-Total	11,644	12,163	-4.3%	100%
Others	3	798	-99.6%	-
TOTAL	11,647	12,961	-10.1%	100%

31. Altogether Rawalpindi Collectorate, collected CED from twelve items, out of which five showed increase and seven reflected decline in 2002-03. Collection from tobacco/ cigarettes alone shared 72.5% in total collection of the Collectorate. It increased from Rs. 8,066 million in 2001-02 to Rs.8,447 million in 2002-03 or by 4.7%. The Collectorate collected Rs. 2,230 million from cement in 2002-03, showing a decline of 1.0% as compared to the preceding year. The collection from POL Product at Rs. 501 million decline by 62.3% as compared to last year's collection of Rs.1,329 million which is due to exemption of High Speed Diesel oil from POL Products. The collection from beverages at Rs. 166 million in 2002-03, decreased by 21.7% as compared to last year's collection of Rs. 212 million. The Collectorate received Rs.150 million from Natural Gas, contributing 1.3% in total collection. Collection from Perfumery & Cosmetics items shared 1.3% in total collection of the Collectorate and increased from Rs. 142 million in 2001-02 to Rs. 150 million in 2002-03. The rest of six revenue spinners shared less than 1.0% revenue of the Collectorate.

PESHAWAR COLLECTORATE

32. Peshawar Collectorate is at 2nd position by collecting Rs. 7,960 million in 2002-03 as compared to Rs. 7,381 million in 2001-02, up by 7.8%. Its share in total collection also, increased from 15.6% in 2001-02 to 17.7% in 2002-03.

33. CED collection of the Collectorate is from eight commodities and service, out of which two showed improvement and rest reflected decline as compared to last year. Its four major revenue spinners contributed 99.0% in total collection of the Collectorate as shown in Table 5.14 :-

TABLE – 5.14

MAJOR REVENUE SPINNERS OF PESHAWAR COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Cement	3,477	2,761	25.9%	43.7%
2. Tobacco/Cigarettes	3,394	3,351	1.3%	42.6%
3. Beverages Concentrates	777	859	-9.5%	9.8%
4. Beverages	229	262	-12.6%	2.9%
Sub-Total	7,877	7,233	8.9%	99.0%
Others	83	148	-43.9%	1.0%
TOTAL	7,960	7,381	7.8%	100%

34. Table 5.14 shows that bulk of the CED in 2002-03 1 i.e. 43.7% of the Collectorate is from the Cement. The collection from this item increased from Rs. 2,761 million in 2001-02 to Rs. 3,477 million in 2002-03 or by 25.9%. Collection from the next major revenue spinner i.e. Tobacco/Cigarettes with a share of 42.6% of the total revenues, increased from Rs. 3,351 million in 2001-02 to Rs. 3,394 million in 2002-03. The collection from beverages concentrates, being the third major revenue item contributed 9.8% in the total revenues, showing a negative growth of 9.5% in 2002-03 over last year. Collection from beverages also decreased by 12.6% over last year, from Rs. 262 million in 2001-02 to Rs. 229 million in 2002-03. The remaining revenue spinners of the Collectorate yielded Rs. 83 million and shared 1.0% of total collection of the Collectorate in 2002-03.

HYDERABAD COLLECTORATE

35. Hyderabad Collectorate is at 3rd position in 2002-03 by collecting Rs. 5,814 million i.e. an increase of 9.5% over the preceding year's collection of Rs. 5,310 million. Its share in total collection in 2002-03 is 12.9% and the assigned target is achieved by 105.2%.

TABLE – 5.15

MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Natural Gas	2,601	2,279	14.1%	44.7%
2. Tobacco/Cigarette	1,599	1,405	13.8%	27.5%
3. Cement	955	1,113	-14.2%	16.4%
4. Soaps & Detergents	318	285	11.6%	5.5%
5. Beverages	115	142	-19.0%	2.0%
Sub-Total	5,588	5,224	7.0%	96.1%
Others	226	86	162.8%	3.9%
TOTAL	5,814	5,310	9.5%	100%

36. In 2002-03 Hyderabad Collectorate collected CED from twelve items of goods and service. Collection from eight items has shown positive growth, whereas four are on the negative side.

37. The top five revenue spinners have 96.1% share in the total central excise collection of the Collectorate. The highest revenue collection is from natural gas with 44.7% share of the total collection of the Collectorate increasing from Rs. 2,279 million in 2001-02 to Rs. 2,601 million in 2002-03 i.e. by 14.1%. Collection from tobacco/cigarettes is 27.5% revenue of the Collectorate with a positive growth of 13.8% over last year. Collection from cement declined by 14.2% i.e. from Rs. 1,113 million in 2001-02 to Rs. 955 million in 2002-03. Soaps & detergents contributed 5.5% in total collection with a 11.6% increase in 2002-03 over 2001-02. Collection from beverages, decreased from Rs. 142 million in 2001-02 to Rs. 115 million in 2002-03. The remaining items yielded Rs. 226 million or 3.9% of the Collectorate's collection in 2002-03.

MULTAN COLLECTORATE

38. Multan Collectorate is at fourth position by collecting Rs. 5,686 million in 2002-03 as compared to Rs. 5,470 million in the preceding year. Its share in total collection is 12.7% and assigned target has been achieved by 104.8% in 2002-03.

TABLE – 5.16

MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Tobacco/Cigarettes	2,443	2,348	4.0%	43.0%
2. Cement	1,369	1,098	24.7%	24.1%
3. POL Products	661	780	-15.3%	11.6%
4. Soaps & Detergents	377	397	-5.0%	6.6%
5. Beverages	331	417	-20.6%	5.8%
6. Natural Gas	164	160	2.5%	2.9%
Sub-Total	5,345	5,200	2.8%	2.9%
Others	341	270	26.3%	6.0%
TOTAL	5,686	5,470	3.9%	100%

39. Multan Collectorate collected CED from twelve goods and service. Its nine items has shown positive growth, whereas three exhibited negative trend in the collection. The six major revenue spinners of the Collectorate accounted for 94.0% revenue of the Collectorate.

40. Table 5.16 shows that tobacco/cigarettes contributed 43.0% collection of the Collectorate and increased from Rs. 2,348 million in 2001-02 to Rs. 2,443 million in 2002-03. Cement occupied the second position yielding 24.1% revenue of the Collectorate. However, its collection increased by 24.7% i.e. from Rs. 1,098 million in 2001-02 to Rs. 1,369 million in 2002-03. Collection from POL Products decreased by 15.3% from Rs. 780 million in 2001-02 to Rs. 661 million in 2002-03. Collection from soaps and detergents also decreased from Rs. 397 million in 2001-02 to Rs. 377 million in 2002-03 or by 5.0%. Collection from beverages decreased by 20.6% as compared

to last year. Collection from Natural Gas at Rs. 164 million contributed 2.9% of the Collectorate's collection. The rest of revenue spinners contributed Rs. 341 million or 6.0% of total collection of the Collectorate in 2002-03.

QUETTA COLLECTORATE

41. In 2002-03 Quetta Collectorate remained at sixth position by collecting Rs. 2,217 million which is down by 16.8% as compared to Rs. 2,665 million collected in 2001-02. Its share in total collection is 4.9% with 89.2% achievement of the assigned target in 2002-03.

TABLE - 5.17

MAJOR REVENUE SPINNERS OF QUETTA COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Natural Gas	1,575	1,602	-1.7%	71.0%
2. Cement	531	516	2.9%	24.0%
Sub-Total	2,106	2,118	-0.6%	95.0%
Others	111	547	-79.7%	5.0%
TOTAL	2,217	2,665	-16.8%	100%

42. Quetta Collectorate collected central excise duties from eight items. Its two items are on the positive side whereas six reflected decline.

43. Table 5.18 shows that in 2002-03 two major revenue yielding items of Quetta Collectorate contributed 95.0% of the total collection in 2002-03. Collection from Natural Gas contributed 71.0% in total collection of the Collectorate. Its collection decreased from Rs. 1,602 million in 2001-02 to Rs. 1,575 million in 2002-03 or by 1.7%. Collection from Cement is Rs. 531 million in 2002-03, with a share of 24%. It increased from Rs. 516 million in 2001-02 or by 2.9%. The rest of the items brought Rs. 111 million to the Collectorate.

FAISALABAD COLLECTORATE

44. Faisalabad Collectorate yielded Rs. 1,848 million in 2002-03 as compared to Rs. 1,817 million in 2001-02 showing an increase of 1.7%. Its collection is spread over ten items, of which eight reflected positive growth and two showed negative trend.

TABLE – 5.18

MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Cement	1,521	1,418	7.3%	82.3%
2. Beverages	276	350	-21.1%	14.9%
Sub-Total	1,797	1,768	1.6%	97.2%
Others	51	49	4.1%	2.8%
TOTAL	1,848	1,817	1.7%	100%

45. Table 5.18 shows that two major revenue spinners of Faisalabad Collectorate i.e., cement and beverages shared 97.2% of the total collection of the Collectorate.

46. Collection from cement remained number one major revenue spinner yielding Rs. 1,521 million in 2002-03 as compared to Rs. 1,418 million in last year, with a share of 82.3% in the total collection. Collection from beverages decreased from Rs. 350 million in 2001-02 to Rs. 276 million in 2002-03 or by 21.1%. Other eight items contributed Rs. 51 million in 2002-03.

LAHORE COLLECTORATE

47. Central Excise Collectorate, Lahore yielded Rs. 1,783 million in 2002-03 as compared to Rs. 2,191 million in 2001-02 reflecting a decrease of 18.6%. Its share in total collection of central excise duties in 2002-03 is 4.0% and it achieved 86.9% of the assigned target.

48. The Collectorate derived revenue from ten goods and services, out of which four showed a positive growth and six reflected decline.

TABLE - 5.19

MAJOR REVENUE SPINNERS OF LAHORE COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL (2002-03)
	2002-03	2001-02		
1	2	3	4	5
1. Beverages	497	559	-11.1%	27.9%
2. Paper & Paper Board	450	457	-1.5%	25.2%
3. Beverages Concentrates	344	274	25.5%	19.3%
4. Paints & Varnishes	264	226	16.8%	14.8%
5. Wire & Cables	121	131	-7.6%	6.8%
Sub-total	1,676	1,647	1.8%	94.0%
Others	107	544	-80.3%	6.0%
TOTAL	1,783	2,191	-18.6%	100%

49. Five major revenue spinners contributed 94% of the total collection of the Collectorate. Highest revenue amounting to Rs. 497 million is yielded from Beverages which is 27.9% of the total collection of the Collectorate in 2002-03. Its collection decreased by 11.1% as compared to preceding years collection of Rs. 559 million. Paper & Paper Board being 2nd major spinner of the Collectorate contributed 25.2% i.e. Rs. 450 million in 2002-03 as compared to Rs. 457 million in 2001-02. Collection from beverages concentrates as third revenue yielding item of the Collectorate contributed 19.3% collection of the Collectorate and is up by 25.5% over the preceding year. Collection from Paint & Varnishes increased from Rs. 226 million in 2001-02 to Rs. 264 million in 2002-03 or by 16.8%. The collection from Wire & Cables decreased from Rs.131 million in 2001-02 to Rs.121 million in 2002-03. The other five items yielded Rs. 107 million or 6.0% collection of the Collectorate in 2002-03.

KARACHI (EAST) COLLECTORATE

50. Karachi (East) Collectorate is at 9th position in CED collection by collecting Rs. 860 million in 2002-03 as compared to Rs. 4,773 million in 2001-02 reflecting a decrease of 82.0%. This sharp decline in collectoratres collection is mainly due to shifting of major units to LTU, Karachi. Its share in total collection also declined from 10.1% in 2001-02 to 1.9% in 2002-03.

TABLE - 5.20

MAJOR REVENUE SPINNERS OF KARACHI (EAST) COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Cement	511	496	3.0%	59.4%
2. Insurance	287	225	27.6%	33.4%
Sub-Total	798	721	10.7%	92.8%
Others	62	* 4,052	-98.5%	7.2%
TOTAL	860	4,773	-82.0%	100%

* Major units shifted to LTU, Karachi.

51. Table 5.20 shows that two major revenue spinners contributed 92.8% of the total collection of Karachi(East) Collectorate in 2002-03. Cement is at the top with 59.4% share. Collection from this item increased from Rs. 496 million in 2001-02 to Rs. 511 million in 2002-03. Insurance is the second major revenue spinner of the Collectorate sharing 33.4% in total collection of the Collectorate. Its collection increased by 27.6%, from Rs. 225 million in 2001-02 to Rs. 287 million in 2002-03. The rest of five revenue spinners shared 7.2% of the Collectorate's collection.

GUJRANWALA COLLECTORATE

52. Gujranwala Collectorate collected central excise duties from eight items. Its three items showed positive growth whereas five reflected declining trend. Its collection in 2002-03, showed a decline of 10.8% over the preceding year i.e. from Rs. 622 million in 2001-02 to Rs. 555 million in 2002-03. The assigned target is achieved by 94.2%.

TABLE - 5.21

MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE

(Rs. in million)

COMMODITY	COLLECTION		% CHANGE	% SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Beverages	397	485	-18.1%	71.5%
2. Soaps and Detergents	126	97	29.9%	22.7%
Sub-Total	523	582	-10.1%	94.2%
Others	32	40	-20.0%	5.8%
TOTAL	555	622	-10.8%	100%

53. Table 5.21 shows that in 2002-03 two revenue spinners yielded 94.2% collection of the Collectorate. The rest of the items contributed only 32 million rupees. Bulk of the collection i.e. 71.5% is from beverages which decreased from Rs. 485 million in 2001-02 to Rs. 397 million in 2002-03 or by 18.1%. Soaps & Detergents is at number two position contributing 22.7% of total collection. Its collection increased from Rs. 97 million in 2001-02 to Rs. 126 million in 2002-03 i.e. by 29.9%. The other six items yielded Rs. 32 million and shared 5.8% revenue of the Collectorate in 2002-03.

KARACHI(WEST) COLLECTORATE

54. Karachi(West) Collectorate is at 11th position by collecting Rs. 424 million in 2002-03 against Rs. 1,813 million in 2001-02 i.e. down by 76.6%. Its share in total collection is 1.0% in 2002-03 and the assigned target has been achieved by 70.9%.

Table-5.22

MAJOR REVENUE SPINNERS OF KARACHI (WEST) COLLECTORATE

(Rs.in million)

COMMODITY	COLLECTION		% CHANGE	%SHARE IN TOTAL
	2002-03	2001-02		
1	2	3	4	5
1. Cement	215	295	-27.1%	50.7%
2. Insurances	79	65	21.5%	18.6%
3. Wire and Cable	54	156	-65.4%	12.7%
4. Perfumery & Cosmetic	25	18	38.9%	5.9%
5. Beverages	22	419	-94.7%	5.2%
Sub-Total	395	953	-58.6%	93.2%
Others	29	860	-96.6%	6.8%
TOTAL	424	1,813	-76.6%	100%

55. Karachi(West) Collectorate collected Central Excise duty from nine items. Its two items are on the positive side whereas seven items reflected decline.

56. Table-5.22 shows that in 2002-03, five revenue spinners yielded 93.2% of the total collection of the Collectorate. Cement is the highest revenue spinner by collecting Rs. 215 million in 2002-03 as compared to Rs. 295 million in 2001-02 i.e declined by 27.1%. Insurance at the 2nd position, contributed Rs. 79 million in 2002-03 with a share of 18.6%. The collection from Wire & Cable with a share of 12.7% at Rs. 54 millions fell by 65.4% in 2002-03. Perfumery & Cosmetics being 4th major revenue spinner, contributed Rs. 25 million in 2002-03 as compared to Rs. 18 million in 2001-02 i.e. up by 38.9%. The collection from Beverages declined sharply by 94.7% due to shifting of major units to LTU Collectorate. The remaining four items contributed 6.8% of the total collection of the Collectorate.

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

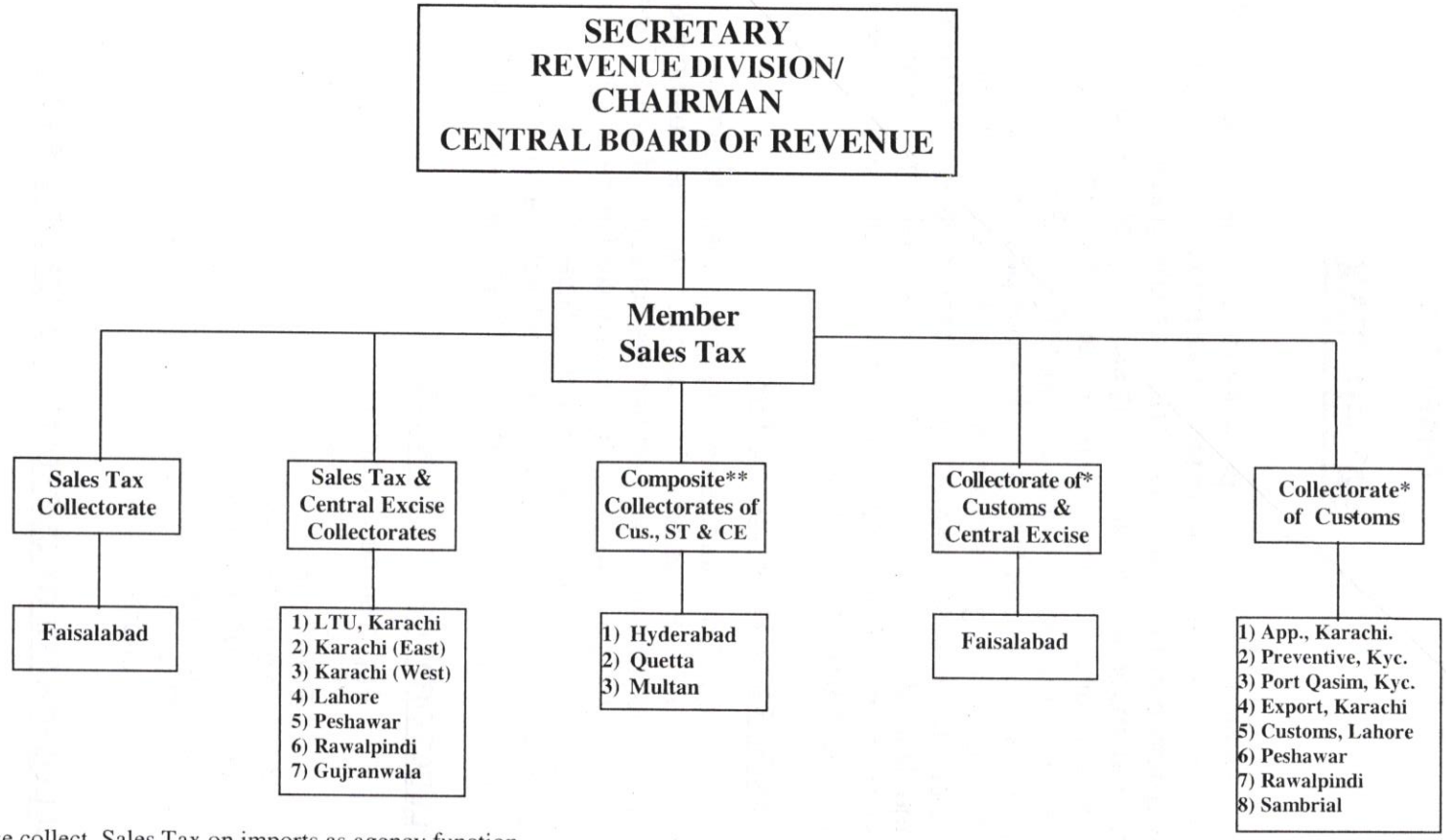
1) Appraisement, Karachi
2) Preventive, Karachi
3) Port Qasim, Karachi
4) Exports, Karachi
5) Lahore Customs
6) Peshawar
7) Rawalpindi
8) Sambrial, Sialkot

COLLECTORATE OF CUSTOMS AND CENTRAL EXCISE

9) Faisalabad

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.

COLLECTORATES OF SALES TAX AND CENTRAL EXCISE

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

COLLECTORATE OF SALES TAX

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 1998-99 to 2002-03 :-

TABLE - 6.1

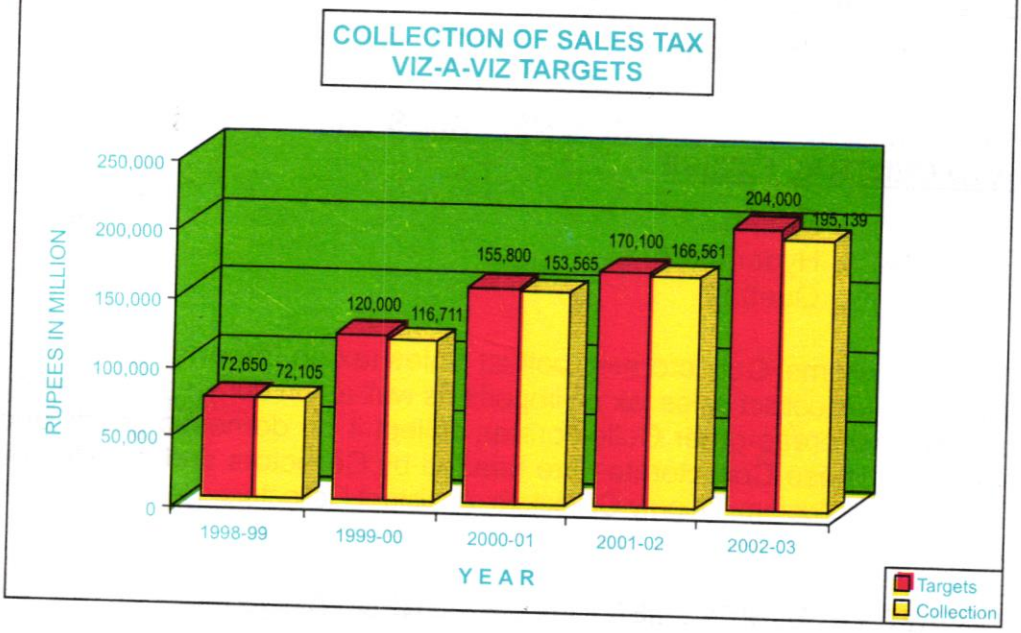
TARGET, COLLECTION AND GROWTH OF SALES TAX

(Rs.in million)

YEAR	Revised Net Target	Collection	Achievement of Target	% Change
1	2	3	4	5
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%
2002-03	204,000	195,139	95.7%	17.2%

5. Sales tax collection increased from Rs. 72,105 million in 1998-99 to Rs. 195,139 million in 2002-03, reflecting an increase of 170.6% during the five year period. The collection has been showing appreciable increase even though the assigned targets were missed marginally. In 1998-99 and 1999-00, the target was achieved to the extent of 99.2% and 97.3%. The targets in 2000-01, 2001-02 and 2002-03 were achieved to the extent of 98.6%, 97.9% and 95.7% respectively.

FIGURE: 6.2



SALES TAX ON IMPORTS

6. Table 6.2 shows that Collectorates levying Sales tax on imports collected Rs. 43,010 million in 1998-99 and Rs. 105,605 million in 2002-03. This increase of 145.5% during the five year period is due to the gradual withdrawal of exemptions. The collection showed an increasing trend during 1998-99 to 2002-03. Except 2001-02, with 4.8%, the increase in collection of Sales tax on imports remained in double digit. In total Sales tax collection the share of collection from Sales tax on imports remained higher than the Sales tax collection from domestic goods & services. In 2002-03, it contributed 54.1% of the Sales tax collection.

TABLE - 6.2

COLLECTION OF SALES TAX ON IMPORTS

(Rs.in million)

YEAR	Collection	% Change
1	2	3
1998-99	43,010	44.8%
1999-00	67,261	56.4%
2000-01	88,554	31.7%
2001-02	92,779	4.8%
2002-03	105,605	13.8%

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 in total Sales tax increased from 44.3% in 2001-02 to 45.9% in 2002-03. In Table 6.3, gross targets and gross collection has been adopted from 1998-99 to 2002-03 to ascertain the performance. The gross collection increased from Rs.49,469 million in 1998-99 to Rs.133,019 million in 2002-03 i.e. by 168.9%during five year period. The gross collection of Sales Tax Domestic increased from Rs. 109,573 million in 2001-02 to Rs. 133,019 million in 2002-03 i.e. by 21.4%. The gross target is achieved to the extent of 82.8%.

TABLE – 6.3

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

(Rs in million)

YEAR	Targets	Collection (Gross)	% Change	%Ach.of Target (3/2)
1	2	3	4	5
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%
2002-03	160,658	133,019	21.4%	82.8%

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

8. Table 6.4 shows that in 1998-99, the share of Sales Tax in total tax receipts was 23.4%, which rose to 42.4% in 2002-03 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 36.4% in 1998-99 to 63.2% in 2002-03.

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
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%
2002-03	195,139	63.2%	42.4%

COLLECTION FROM REGISTERED UNITS

9. Collectorate-wise analysis of number of registered units and Sales tax collection from them is given in Table 6.5. As is evident the number of registered units increased from 144,537 in 2001-02 to 156,417 in 2002-03 i.e. by 8.2%. This was due to the vigorous drive by the Sales Tax Department to bring new units in the Sales Tax net. Collection during this period increased from Rs. 73,782 million in 2001-02 to Rs. 133,019 million in 2002-03 i.e. by 80.3%.

TABLE - 6.5

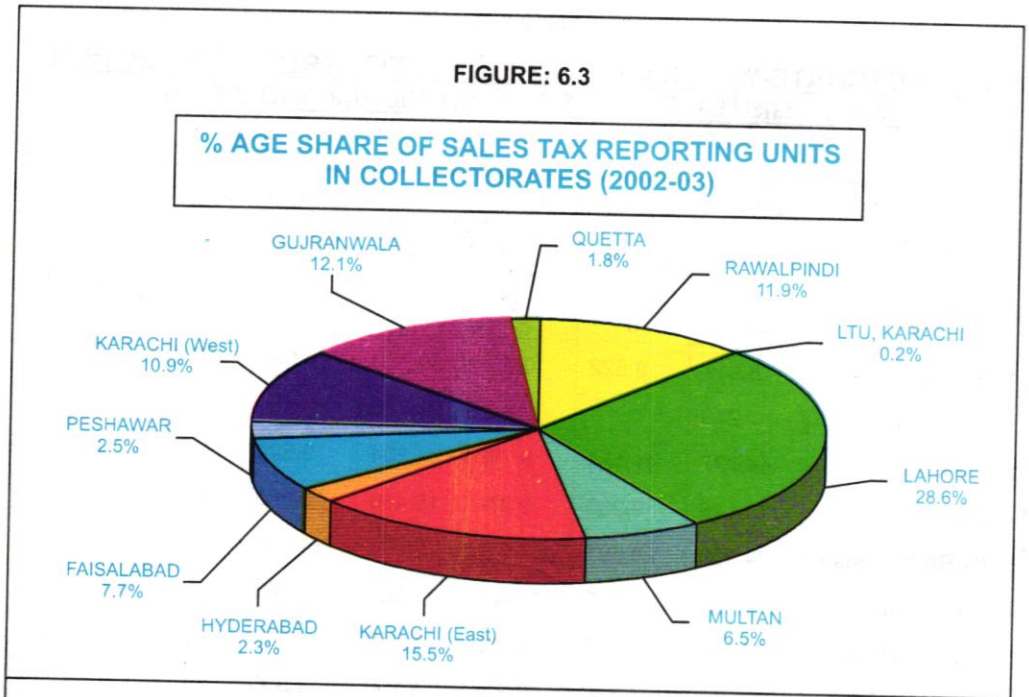
COLLECTORATE-WISE SALES TAX (DOMESTIC) GROSS COLLECTION AND REGISTERED UNITS DURING 2001-02 AND 2002-03

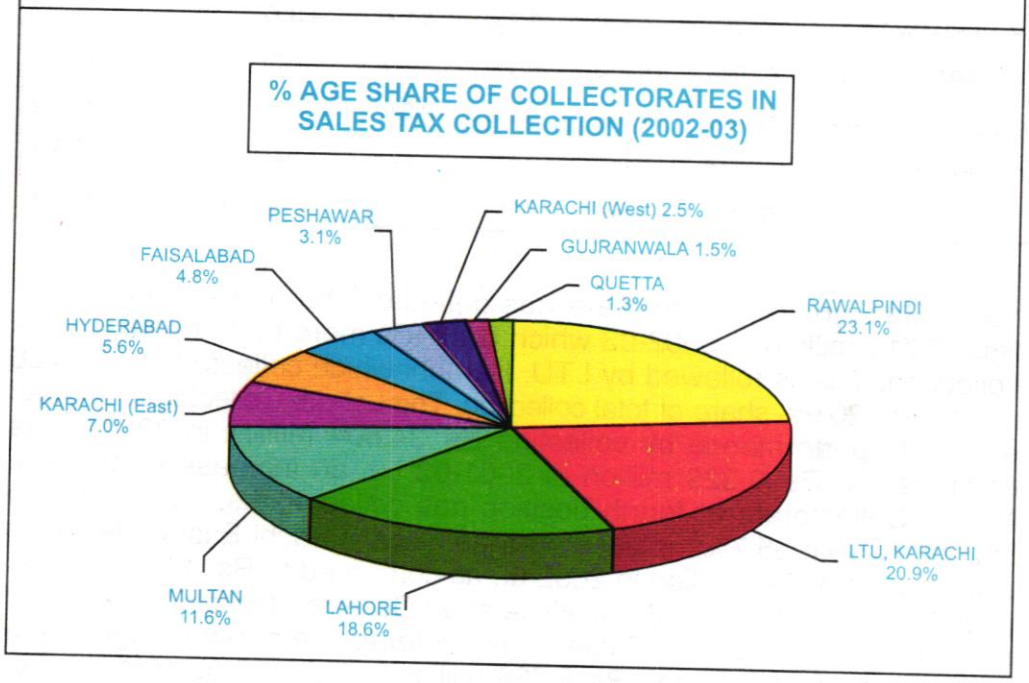
(Rs. in million)

COLLECTORATE	NO. OF REGISTERED UNITS			COLLECTION			
	2002-03	2001-02	% Change	2002-03	2001-02	%Share	% Change
1	2	3	4	5	6	7	8
1. RAWALPINDI	18,612	18,522	0.5%	30,710	24,994	23.1%	22.9%
2. LTU, KARACHI	248	-	-	27,726	-	20.9%	-
3. LAHORE	44,737	41,154	8.7%	24,804	9,329	18.6%	165.9%
4. MULTAN	10,146	9,280	9.3%	15,466	11,398	11.6%	35.7%
5. KARACHI(East)	24,269	20,693	17.3%	9,291	14,055	7.0%	-33.9%
6. HYDERABAD	3,655	3,312	10.4%	7,387	6,588	5.6%	12.1%
7. FAISALABAD	12,045	11,047	9.0%	6,368	366	4.8%	1,636.9%
8. PESHAWAR	3,976	4,378	-9.2%	4,158	4,365	3.1%	-4.7%
9. KARACHI(West)	17,085	15,470	10.4%	3,278	443	2.5%	640.0%
10. GUJRANWALA	18,868	17,694	6.6%	2,047	617	1.5%	231.8%
11. QUETTA	2,776	2,987	-7.1%	1,784	1,627	1.3%	9.6%
TOTAL	156,417	144,537	8.2%	133,019	73,782	100.0%	80.3%

10. Rawalpindi Collectorate has collected the highest amount of Rs. 30,710 million in 2002-03 which is 22.9% more than the last year's collection. This is followed by LTU, Karachi which collected Rs. 27,726 million with 20.9% share of total collection. The Lahore Collectorate showed a notable performance by collecting Rs. 24,804 million in 2002-03 as compared to Rs. 9,329 million in 2001-02 i.e. an increase of 165.9%. Multan Collectorate at fourth position has collected Rs. 15,466 million in 2002-03 with 35.7% increase over last year. Karachi East Collectorate collected Rs. 9,291 million in 2002-03 as compared to Rs. 14,055 million in 2001-02 i.e. down by 33.9%. Hyderabad Collectorate yielded Rs. 7,387 million with 5.6% share. Faisalabad Collectorate showed significant performance and collected Rs. 6,368 million in 2002-03 as compared to Rs. 366 million in 2001-02. The collection by the Peshawar Collectorate decreased slightly i.e. by 4.7%. Despite shifting of major units to LTU, Karachi (West) collected 640% more in 2002-03 with Rs. 3,278 million as compared to Rs. 443 million in 2001-02. Gujranwala Collectorate's collection also improved significantly and collected Rs. 2,047 million in 2002-03 than Rs. 617 million only in 2001-02. The collection of Quetta Collectorate increased by 9.6%, from Rs. 1,627 million in 2001-02 to Rs. 1,784 million in 2002-03.

FIGURE: 6.3





MAJOR REVENUE SPINNERS OF SALES TAX (ON DOMESTIC GOODS)

11. Sales Tax on domestic goods and services covered 880 different types of commodities in 2002-03. Sixty major revenue spinners have yielded Rs. 115,153 million in 2002-03. The remaining items yielded

Rs. 17,866 million. Table 6.6 shows sixty revenue spinners which contributed 86.6% of the total collection. Figure 6.4 shows the top ten revenue spinners accounted for 67.9% 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

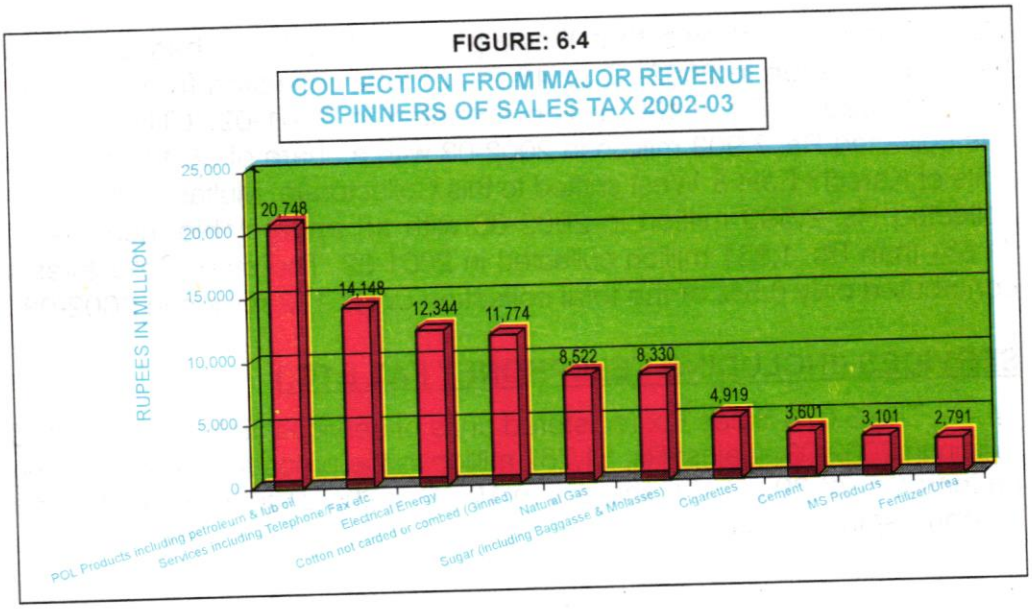
(Rs. in million)

S.No	COMMODITIES	No.of Reg Unit	2002-03	
			Collection	% Share
1	POL Products including petroleum & lub oil	536	20,748	15.6%
2	Services including Telephone/Fax etc.	5,076	14,148	10.6%
3	Electrical Energy	46	12,344	9.3%
4	Cotton not carded or combed(Ginned)	1,722	11,774	8.9%
5	Natural Gas	36	8,522	6.4%
6	Sugar (including Baggasse & Molasses	104	8,330	6.3%
7	Cigarettes	997	4,919	3.7%
8	Cement	301	3,601	2.7%
9	MS Products	712	3,101	2.3%
10	Fertilizer/Urea	21	2,791	2.1%
	Sub Total (1 to 10)	**9,551**	**90,278**	**67.9%**
11	Cotton Yarn	1158	2,354	1.8%
12	Motor Car	34	2,269	1.7%
13	Aerated Waters/Beverages	1,055	2,187	1.6%
14	Ice cream	91	1,296	1.0%
15	Auto parts	2,555	1,049	0.8%
16	Liquid Petroleum Gas (LPG)	178	1,048	0.8%
17	Acid (other)	4	918	0.7%
18	Paper & Paper Board	326	677	0.5%
19	Gases & Acids	142	650	0.5%
20	Power Looms(Grey Ticken Cloth)	2,369	636	0.5%
21	Food Products	631	558	0.4%
22	Tea	883	528	0.4%
23	Processed Fabrics	684	492	0.4%
24	Soda Ash	34	488	0.4%
25	Plastic Products(Others)	980	445	0.3%
	Sub Total (1 to 25)	**20,675**	**105,873**	**79.6%**
26	Fruit or Vegetable Juices	82	419	0.3%
27	Liquid Glucose, Glucose	20	418	0.3%
28	Bitumen Natural	8	362	0.3%
29	Man Made Fiber & Yarn	70	362	0.3%
30	Insecticide	306	361	0.3%
31	Chemical Organic	600	342	0.3%

(Rs. in million)

S.No	COMMODITIES	No.of Reg Unit	2002-03	
			Collection	% Share
32	Paint & Varnishes	273	338	0.3%
33	Biscuits	195	325	0.2%
34	Toilet Soaps	183	314	0.2%
35	Polyester Zips	12	312	0.2%
36	Television Sets	36	295	0.2%
37	Electrical Goods & Parts(NOS)	1681	293	0.2%
38	Coal Mines	300	284	0.2%
39	Milk and Cream	52	279	0.2%
40	Ready Made Garments	2453	278	0.2%
41	Polyester Staple Fibre	29	276	0.2%
42	Wire & Cable	100	270	0.2%
43	Detergents	143	263	0.2%
34	Paper Products	257	263	0.2%
45	Ceramics Tiles	55	257	0.2%
46	Perfumery and Cosmetics	211	250	0.2%
47	Chemical organic/Industrial Gases	834	239	0.2%
48	Scraps of iron or steel(Ship breaking)	241	233	0.2%
49	Machinery Parts(Mechanical)	936	221	0.2%
50	Jute Products	36	217	0.2%
51	Bus, Tractor, Truck Bodies	132	197	0.1%
52	Refrigerators	56	197	0.1%
53	Confectionary & Bakery Products	236	193	0.1%
54	Motorcycle	99	193	0.1%
55	Syrups & Squashes	25	179	0.1%
56	Terry Fabrics	599	174	0.1%
57	Tyre & Tubes	171	172	0.1%
58	Printing Industries/Press	904	171	0.1%
59	Rubber goods	309	167	0.1%
60	Deep Freezers	12	166	0.1%
	Sub Total (11 to 60)	22,780	24,875	18.7%
A	**Gross (Major items)(1 to 60)**	32,331	115,153	86.6%
B	**Gross (Other items)**	124,086	17,866	13.4%
	Total Gross (A + B)	**156,417**	**133,019**	**100.0%**
	Refund (A+B)		43,485	32.7%
	Net		**89,534**	**67.3%**

FIGURE: 6.4



POL PRODUCTS (INCLUDING PETROLEUM AND LUBRICATING OIL)

12. This item is the top revenue spinner of Sales tax on domestic goods and yielded Rs. 20,748 million in 2002-03 as compared to Rs. 14,802 million in 2001-02 showing a growth of 40.2%. The share of this item is 15.6% in the total Sales tax collection from domestic goods and services.

TABLE - 6.7

COLLECTION OF SALES TAX FROM POL PRODUCTS (INCLUDING PETROLEUM LUBRICATING OIL)

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. RAWALPINDI	62	10,143	48.9%	55	8,468	57.2%	19.8%
2. LTU, KARACHI	16	7,903	38.1%	-	-	-	-
3. MULTAN	38	2,590	12.5%	37	1,831	12.4%	41.5%
4. LAHORE	129	39	0.2%	116	37	0.3%	5.4%
5. KARACHI (East)	86	33	0.2%	86	3,339	22.6%	-99.0%
6. QUETTA	10	21	0.1%	11	50	0.3%	-58.0%
7. KARACHI(West)	79	7	-	71	1,062	7.2%	-99.3%
8. GUJRANWALA	18	7	-	17	6	-	16.7%
9. HYDERABAD	13	2	-	14	6	-	-66.7%
10. FAISALABAD	69	2	-	66	2	-	-
11. PESHAWAR	16	1	-	16	1	-	-
TOTAL	536	20,748	100%	489	14,802	100%	40.2%

13. Table 6.7 shows that Rawalpindi Collectorate has collected Rs. 10,143 million in 2002-03 or 48.9% of total collection from this item as compared to Rs. 8,468 million collected in 2001-02. LTU, Karachi has collected Rs. 7,903 million in 2002-03 with a share of 38.1% as major units of Karachi East & West shifted to this Collectorate. Multan Collectorate collected Rs. 2,590 million in 2002-03 with an appreciable increase of 41.5% than Rs. 1,831 million collected in 2001-02. The other Collectorates contributed only 0.5% of the total collection or Rs.112 million in 2002-03.

SERVICES (INCLUDING TELEPHONE / FAX ETC.)

14. The 5,076 Sales tax registered units of services yielded Rs. 14,148 million in 2002-03 against Rs. 11,767 million in the preceding year, showing an increase of 20.2%. Its share with 10.6% is the second highest in the revenue spinners list.

TABLE - 6.8

COLLECTION OF SALES TAX FROM SERVICES (INCLUDING TELEPHONE/FAX ETC)

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. RAWALPINDI	613	11,846	83.7%	597	9,195	78.1%	28.8%
2. LTU, KARACHI	26	813	5.7%	-	-	-	-
3. KARACHI (East)	1,457	724	5.1%	1,448	1,984	16.9%	-63.5%
4. LAHORE	1,152	552	3.9%	1,122	335	2.8%	64.8%
5. KARACHI (West)	650	73	0.5%	637	88	0.7%	-17.0%
6. PESHAWAR	320	40	0.3%	235	61	0.5%	-34.4%
7. FAISALABAD	186	40	0.3%	178	35	0.3%	14.3%
8. MULTAN.	225	24	0.2%	228	21	0.2%	14.3%
9. QUETTA	173	16	0.1%	161	32	0.3%	-50.0%
10. GUJRANWALA	164	11	0.1%	110	7	0.1%	57.1%
11. HYDERABAD	110	9	0.1%	115	9	0.1%	-
TOTAL	5,076	14,148	100%	4,831	11,767	100%	20.2%

15. Table 6.8 shows that Rawalpindi Collectorate has emerged as the top contributor in the collection from services i.e. Rs.11,846 million with 83.7% share during 2002-03 reflecting an increase of 28.8% as compared to preceding year. LTU, Karachi shared 5.7% of the collection by collecting Rs.813 million during 2002-03. Sales tax collection of Karachi East at Rs. 724 million reduced by 63.5% as compared to last year. The major units of the Collectorates are shifted to LTU, Karachi. The Lahore Collectorate contributed Rs. 552 million in collection of Sales tax from services in 2002-03 whereas it was Rs. 335 million 2001-02. The remaining seven Collectorates collected 1.6% of the collection.

ELECTRICAL ENERGY

16. There are 46 registered units of electrical energy who have contributed Rs. 12,344 million in 2002-03 as compared to last year's collection of Rs. 7,263 million showing a growth of 70.0%. Its share in total Sales tax collection is 9.3% during 2002-03.

TABLE - 6.9

COLLECTION OF SALES TAX FROM ELECTRICAL ENERGY

(Rs.in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. LAHORE	5	11,466	92.9%	5	6,477	89.2%	77.0%
2. RAWALPINDI	4	421	3.4%	3	295	4.1%	42.7%
3. FAISALABAD	7	175	1.4%	8	202	2.8%	-13.4%
4. LTU, KARACHI	7	149	1.2%	-	-	-	-
5. MULTAN	5	64	0.5%	4	10	0.1%	540.0%
6. KARACHI (East)	10	55	0.5%	15	68	0.9%	-19.1%
7. KARACHI (West)	2	9	0.1%	4	196	2.7%	-95.4%
8. GUJRANWALA	2	3	-	1	1	-	200.0%
9. QUETTA	-	2	-	3	14	0.2%	-85.7%
10. HYDERABAD	1	-	-	1	-	-	-
TOTAL	46	12,344	100%	44	7,263	100%	70.0%

17. Table 6.9 shows that the highest amount of Rs. 11,466 million is collected by the Lahore Collectorate with a share of 92.9% in total collection in 2002-03. Its collection has increased by 77.0% as compared

to last year collection of Rs. 6,477 million. Rawalpindi, Faisalabad and LTU Karachi, contributed Rs.421 million, Rs.175 million and Rs.149 million respectively, during 2002-03. The remaining six Collectorates contributed Rs. 133 million or 1.1% of the total collection.

COTTON (NOT CARDED OR COMBED)

18. This item is at the fourth position in collection of Sales tax on domestic goods and yielded Rs. 11,774 million or 8.9% of total collection from 1,722 units in 2002-03. Despite decrease of 37 units in 2002-03, the collection is up by 10.8% as compared to the preceding year.

TABLE - 6.10

COLLECTION OF SALES TAX FROM COTTON (NOT CARDED OR COMBED)

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. MULTAN	1,378	8,587	72.9%	1,406	7,589	71.4%	13.2%
2. HYDERABAD	220	2,672	22.7%	225	2,536	23.9%	5.4%
3. FAISALABAD	105	490	4.2%	109	497	4.7%	-1.4%
4. LAHORE	-	20	0.2%	1	7	-	185.7%
5. QUETTA	1	5	-	1	-	-	-
6. KARACHI (East)	7	-	-	7	-	-	-
7. RAWALPINDI	6	-	-	6	-	-	-
8. KARACHI (West)	4	-	-	4	-	-	-
TOTAL	1,722	11,774	100%	1,759	10,629	100%	10.8%

19. Table 6.10 shows that the highest collection of Rs. 8,587 million in 2002-03 is yielded by the Multan Collectorate, which is 72.9% of total collection from its 1,378 registered units. This is followed by Hyderabad and Faisalabad Collectorates, which have collected Rs. 2,672 and Rs. 490 million respectively. Lahore and Quetta Collectorate contributed 25 million from this item.

NATURAL GAS

20. There are 36 registered units in 2002-03 who have contributed Rs. 8,522 million in 2002-03 as compared to Rs. 8,101 million in 2001-02 showing an increase of 5.2%. The share of natural gas in total Sales tax collection from Domestic goods & services during 2002-03 is 6.4%.

TABLE - 6.11

COLLECTION OF SALES TAX FROM NATURAL GAS

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. LTU, KARACHI	6	6,178	72.5%	-	-	-	-
2. LAHORE	3	1,574	18.5%	1	1,703	21.0%	-7.6%
3. KARACHI (East)	9	766	9.0%	15	6,396	79.0%	-88.0%
4. PESHAWAR	7	3	-	7	1	-	200.0%
5. GUJRANWALA	-	1	-	2	1	-	-
6. KARACHI (West)	2	-	-	1	-	-	-
7. HYDERABAD	6	-	-	1	-	-	-
8. FAISALABAD	1	-	-	-	-	-	-
TOTAL	36	8,522	100%	27	8,101	100%	5.2%

21. Table 6.11 shows that LTU, Karachi with 6 registered units has collected Rs. 6,178 million in 2002-03 i.e. 72.5% of the total collection. Six major units have been shifted to LTU from Karachi East Collectorate. Lahore Collectorate yielded Rs.1,574 million during 2002-03 i.e. 18.5% of the total collection from this item against Rs.1,703 million in 2001-02. Karachi East Collectorate contributed Rs. 766 million from this item.

SUGAR (INCLUDING BAGGASSE & MOLASSES)

22. Collection of Rs. 8,330 million from this item is from 104 registered units in 2002-03, which is 6.3% of the total Sales tax revenues.

TABLE - 6.12

COLLECTION OF SALES TAX FROM SUGAR

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. HYDERABAD	32	2,684	32.2%	32	2,605	31.5%	3.0%
2. FAISALABAD	20	2,331	28.0%	19	2,674	32.4%	-12.8%
3. MULTAN	12	1,458	17.5%	12	1425	17.2%	2.3%
4. LAHORE	16	1,008	12.1%	15	754	9.1%	33.7%
5. GUJRANWALA	9	462	5.5%	3	450	5.5%	2.7%
6. PESHAWAR	7	387	4.7%	7	357	4.3%	8.4%
7. KARACHI (East)	9	-	-	9	-	-	-
8. KARACHI (West)	1	-	-	1	-	-	-
9. RAWALPINDI	3	-	-	3	-	-	-
TOTAL	104	8,330	100%	101	8,265	100%	0.8%

23. Table 6.12 shows that Hyderabad Collectorate has collected highest amount of Rs. 2,684 million with 32.2% share of total collection from this item in 2002-03 as compared to Rs. 2,605 million in 2001-02. Faisalabad Collectorate is second with Rs. 2,331 million sharing 28.0% in total collection of this item. Multan Collectorate has collected Rs.1,458 million with 17.5% share. Lahore Collectorate collected Rs. 1,008 million in 2002-03 which is 33.7% more than the last year's collection. Gujranwala and Peshawar Collectorates have yielded Rs. 462 million and Rs. 387 million respectively, during 2002-03, showing increase of 2.7% and 8.4%, respectively, over last year's collection.

CIGARETTES

24. Collection of Sales Tax from this item is from 997 registered units which is the seventh highest source of revenue in 2002-03 with Rs. 4,919 million as compared to Rs. 4,566 million in 2001-02. This item has a share of 3.7% in total Sales tax collection in 2002-03.

TABLE – 6.13

COLLECTION OF SALES TAX FROM CIGARETTES

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. LTU, KARACHI	2	1,851	37.6%	-	-	-	-
2. RAWALPINDI	70	1,660	33.7%	66	1522	33.3%	9.1%
3. PESHAWAR	75	853	17.3%	75	832	18.2%	2.5%
5. MULTAN	208	137	2.8%	206	122	2.7%	12.3%
4. HYDERABAD	276	122	2.5%	258	123	2.7%	-0.8%
5. FAISALABAD	142	92	1.9%	136	82	1.8%	12.2%
6. LAHORE	87	81	1.7%	86	79	1.7%	2.5%
7. GUJRANWALA	89	81	1.7%	89	73	1.6%	11.0%
8. KARACHI (East)	8	22	0.4%	11	1,719	37.7%	-98.7%
9. QUETTA (HUB)	35	10	0.2%	34	11	0.2%	-9.1%
10. KARACHI (West)	5	10	0.2%	4	3	0.1%	233.3%
TOTAL	997	4,919	100%	965	4,566	100%	7.7%

25. Table 6.13 shows that LTU, Karachi has yielded the highest collection of Rs. 1,851 million with a share of 37.6%, during 2002-03. This is followed by Rawalpindi Collectorate which collected Rs.1,660 million during 2002-03 as compared to Rs. 1,522 million in last year, showing a growth of 9.1%. Peshawar Collectorate collected Rs. 853 million or 17.3% of total collection, showing an increase of 2.5% over the last year. Multan and Hyderabad Collectorates yielded Rs. 137 million and Rs. 122 million respectively. Faisalabad, Lahore, Gujranwala, Karachi (East), Quetta and Karachi (West) Collectorates realized Rs. 296 million or 6.0% of the total Sales tax collection.

CEMENT

26. There are 301 registered units of cement in 2002-03, who have contributed Rs. 3,601 million as against Rs. 3,922 million collected in 2001-02 showing a decrease of 8.2%. This item has contributed 2.7% of the total Sales tax collection.

TABLE - 6.14

COLLECTION OF SALES TAX FROM CEMENT

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. RAWALPINDI	89	989	27.4%	67	1,200	30.6%	-17.6%
2. PESHAWAR	9	780	21.7%	7	819	20.9%	-4.8%
3. FAISALABAD	23	493	13.7%	24	520	13.3%	-5.2%
5. MULTAN	25	492	13.7%	24	435	11.1%	13.1%
4. HYDERABAD	9	339	9.4%	8	460	11.7%	-26.3%
6. QUETTA	44	206	5.7%	23	223	5.7%	-7.6%
7. LTU, KARACHI	3	179	5.0%	-	-	-	-
8. LAHORE	70	91	2.5%	48	73	1.9%	24.7%
9. GUJRANWALA	17	31	0.9%	11	33	0.8%	-6.1%
10. KARACHI (East)	8	1	-	11	59	1.5%	-98.3%
11. KARACHI (West)	4	-	-	3	100	2.5%	-
TOTAL	301	3,601	100%	226	3,922	100%	-8.2%

27. Table 6.14 shows that Rawalpindi Collectorate has emerged as the top contributor in the collection from cement with 27.4% share of total collection and collected Rs. 989 million in 2002-03 showing a decrease of 17.6% as compared to previous year. Peshawar Collectorate has yielded Rs.780 million in 2002-03 against Rs. 819 million in 2001-02, showing a decrease of 4.8%. Faisalabad Collectorate has contributed Rs. 493 million with 13.7% share in total collection, showing a decrease of 5.2% during 2002-03 as compared to last year. Multan Collectorate collected Rs.492 million in 2002-03 and showed an increase of 13.1% as compared to last year. Hyderabad Collectorate collected Rs.339 million in 2002-03 with a decrease of 26.3% than last year's collection. Quetta Collectorate collected Rs.206 million in 2002-03 with a decrease of 7.6% as compared to last year's collection. LTU, Karachi, and Lahore yielded Rs.179 million and Rs.91 million respectively in 2002-03. Gujranwala and Karachi East Collectorates contributed Rs. 32 million only.

M.S. PRODUCTS (MILD STEEL RE-ROLLED)

28. There are 712 registered units of M.S. Products (Mild Steel re-rolled) in 2002-03 who have contributed Rs. 3,101 million showing a magnificent increase of 228.8% over last year's collection of Rs. 943 million.

TABLE - 6.15

COLLECTION OF SALES TAX FROM M.S. PRODUCTS (MILD STEEL RE-ROLLED)

(Rs.in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. LTU, KARACHI	5	3,037	97.9%	-	-	-	-
2. LAHORE	425	33	1.1%	441	67	7.1%	-50.7%
3. KARACHI (West)	150	10	0.3%	154	149	15.8%	-93.3%
4. GUJRANWALA	89	9	0.3%	92	11	1.2%	-18.2%
5. KARACHI (East)	14	6	0.2%	16	706	74.9%	-99.2%
6. RAWALPINDI	20	4	0.1%	23	10	1.0%	-60.0%
7. PESHAWAR	6	2	0.1%	5	-	-	-
8. FAISALABAD	3	-	-	3	-	-	-
TOTAL	712	3,101	100%	734	943	100%	228.8%

29. Table 6.15 shows that five units of LTU, Karachi has yielded the highest collection of Rs. 3.037 million with a share of 97.9% from this item. Last year, Karachi East & West collected Rs. 855 million (including five major units shifted to LTU, Karachi in 2002-03) only. The Collectorates of Lahore, Karachi West, Gujranwala, Karachi East, Rawalpindi, Peshawar and Faisalabad collected Rs. 64 million only from 707 units in 2002-03.

FERTILIZER/UREA

30. There are 21 registered units of Fertilizer/Urea in 2002-03 who have contributed Rs. 2,791 million showing an increase of 112.9% over last year's collection of Rs. 1,311 million.

TABLE – 6.16

COLLECTION OF SALES TAX FROM FERTILIZER/UREA

(Rs. in million)

COLLECTORATE	2002-03			2001-02			% Change (3/6)
	No.of Registered Units	Collec-tion	% Share	No.of Registered Units	Collec-tion	% Share	
1	2	3	4	5	6	7	8
1. RAWALPINDI	3	1450	52.0%	4	657	50.1%	120.7%
2. LTU, KARACHI	1	544	19.5%	-	-	-	-
3. MULTAN	2	328	11.7%	2	196	15.0%	67.3%
4. LAHORE	3	220	7.9%	3	42	3.2%	423.8%
5. FAISALABAD	3	193	6.9%	2	115	8.8%	67.8%
6. HYDERABAD	1	26	0.9%	1	115	8.8%	-77.4%
7. PESHAWAR	1	17	0.6%	1	20	1.5%	-15.0%
8. KARACHI (East)	4	13	0.5%	1	166	12.6%	-92.2%
9. QUETTA	2	-	-	2	-	-	-
10. GUJRANWALA	1	-	-	1	-	-	-
TOTAL	21	2791	100%	17	1311	100%	112.9%

31. Table 6.16 shows that Rawalpindi Collectorate has contributed the highest collection from this item at Rs. 1,450 million in 2002-03 with 52.0% share in the total collection. LTU Karachi Collectorate, at the second position, has yielded Rs. 544 million or 19.5% of the total collection during 2002-03. The Multan Collectorate has contributed 11.7% in total collection with Rs. 328 million in 2002-03. Lahore Collectorate has collected Rs. 220 million in 2002-03 showing an increase of 423.8% as compared to last year. Faisalabad Collectorate with collection of Rs. 193 million has 6.9% share in the total collection in 2002-03. The other Collectorates i.e., Hyderabad, Peshawar and Karachi East have yielded Rs. 56 million, during 2002-03.

COLLECTION OF SALES TAX ON IMPORTS

32. In 2002-03, 54.1% of the total Sales tax has been collected at the Import stage. It would, thus be appropriate to make an analysis of Sales tax collection by Customs and Composite Collectorates.

33. In 2002-03 sales tax collection at the import stage is Rs.105,605 million as compared to Rs. 92,779 million in 2001-02, showing a growth of 13.8%.

34. The combined collection of **nine Collectorates** at Karachi and upcountry is Rs.102,654 million in 2002-03 as compared to Rs.89,639 million in 2001-02.

35. The three inland **Composite Collectorates** collected Rs.2,951 million in 2002-03 as compared to Rs.3,140 million in 2001-02 i.e. a decline of 6.0%. The Collection at the Import stage is 97.2% from Customs Collectorates and 2.8% by the Composite Collectorates.

TABLE - 6.17

COLLECTORATE-WISE NET COLLECTION OF SALES TAX FOR 2002-03 & 2001-02

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% Change	%SHARE IN IMPORTS/ DOMESTIC		%SHARE IN TOTAL COLLECTION	
		2002-03	2001-02		2002-03	2001-02	2002-03	2001-02
1	2	3	4	5	6	7	8	9
A.	**Sales Tax on Imports (1 to 12)**	**105,605**	**92,779**	**13.8%**	**100.0%**	**100.0%**	**54.1%**	**55.7%**
	Customs Collectorates (1 to 9)	**102,654**	**89,639**	**14.5%**	**97.2%**	**96.6%**	**52.6%**	**53.8%**
1.	Karachi (App.)	40,325	34,579	16.6%	38.2%	37.3%	20.7%	20.8%
2.	Karachi (Prev.)	25,390	25,446	-0.2%	24.0%	27.4%	13.0%	15.3%
3.	Karachi (Port Qasim)	24,673	17878	38.0%	23.4%	19.3%	12.6%	10.7%
4.	Karachi (Export)	8	10	-20.0%	-	-	0.0%	-
	Karachi Customs House (1 to 4)	90,396	77,913	16.0%	85.6%	84.0%	46.3%	46.8%
5.	Lahore Customs	8,473	7,929	6.9%	8.0%	8.5%	4.3%	4.4%
6.	Peshawar	1,602	1,746	-8.2%	1.5%	1.9%	0.8%	1.0%
7.	Rawalpindi	1,224	1250	-2.1%	1.2%	1.3%	0.6%	0.8%
8.	Sambrial/Sialkot	381	379	0.5%	0.4%	0.4%	0.2%	0.2%
9.	Faisalabad	578	422	37.0%	0.5%	0.5%	0.3%	0.2%
	Composite Collectorates (10 to 12)	**2,951**	**3140**	**-6.0%**	**2.8%**	**3.4%**	**1.5%**	**1.9%**
10.	Multan	9	419	-97.9%	-	0.5%	0.0%	0.2%
11.	Hyderabad	1,700	940	80.9%	1.6%	1.0%	0.9%	0.6%
12.	Qetta	1,242	1,781	-30.3%	1.2%	1.9%	0.6%	1.1%
B.	**Sales Tax on Domestic (13 to 22)**	**89,534**	**73,782**	**21.3%**	**100.0%**	**100.0%**	**45.9%**	**44.3%**
	Karachi (E&W) (13+14)	**-7,599**	**14,498**	**-152.4%**	**-8.5%**	**19.7%**	**-3.9%**	**8.7%**
13.	Karachi (East)	-1,497	14,055	-110.7%	-1.7%	19.1%	-0.8%	8.4%
14.	Karachi (West)	-6,102	443	-1477.4%	-6.8%	0.6%	-3.1%	0.3%
15.	Peshawar	3,753	4,365	-14.0%	4.2%	5.9%	1.9%	2.6%
16.	Rawalpindi	28,807	24,994	15.3%	32.2%	33.9%	14.8%	15%
17.	Lahore	16,568	9,329	77.6%	18.5%	12.6%	8.4%	5.6%
18.	Gujranwala	582	617	-5.7%	0.7%	0.8%	0.3%	0.4%
19.	Faisalabad	-1,824	366	-598.4%	-2.0%	0.5%	-0.9%	0.2%
20.	Multan	13,552	11,398	18.9%	15.1%	15.5%	6.9%	6.8%
21.	Hyderabad	6,396	6,588	-2.9%	7.1%	8.9%	3.3%	4.0%
22.	Quetta	1,668	1,627	2.5%	1.9%	2.2%	0.9%	1.0%
23.	LTU, Karachi	27,631	-	-	30.9%	-	14.2%	-
	T O T A L (A + B)	**195,139**	**166,561**	**17.2%**			**100.0%**	**100.0%**

APPRAISEMENT COLLECTORATE, KARACHI

36. Sales tax collection of Rs. 40,325 million collected in 2002-03 as against Rs. 34,579 million in 2001-02 by the Appraisement Collectorate, is the highest in the country, showing an increase of 16.6% over last year. Its share is 20.7% in the total Sales tax collection and 38.2% in the Sales tax on imports during 2002-03.

PREVENTIVE COLLECTORATE, KARACHI

37. Preventive Collectorate has collected Rs.25,390 million in 2002-03 which is decreased by 0.2% as compared to Rs. 25,446 million collected in 2001-02. Its share in total collection as well as in Sales tax on imports also decreased from 15.3% in 2001-02 to 13.0% in 2002-03 and from 27.4% in 2001-02 to 24.0% in 2002-03, respectively.

PORT QASIM COLLECTORATE, KARACHI

38. Collectorate of Port Qasim collected Rs. 24,673 million in 2002-03 as compared to Rs. 17,878 million in 2001-02 i.e. an increase of 38.0%. The share of Sales tax from Port Qasim Collectorate in total collection increased from 10.7% in 2001-02 to12.6% in 2002-03. Similarly, its share in Sales tax on imports also increased from 19.3% in 2001-02 to 23.4% in 2002-03.

EXPORTS COLLECTORATE, KARACHI

39. The Collectorate collected Rs.8 million during 2002-03 as compared to the collection of Rs.10 million during 2001-02.

CUSTOMS COLLECTORATE, LAHORE

40. Customs Collectorate, Lahore has collected Rs.8,473 million in 2002-03 as compared to Rs. 7,929 million in 2001-02 or up by 6.9%. The share of the Collectorate in Sales tax on Imports however, decreased from 8.5% in 2001-02 to 8.0% in 2002-03. Its share in total collection also decreased from 4.4% in 2001-02 to 4.3% in 2002-03.

PESHAWAR

41. Customs Collectorate, Peshawar collected Rs.1,602 million during 2002-03 as compared to Rs. 1,746 million in 2001-02 or down by 8.2% over preceding year. It's share in total Sales tax collection as well as Sales tax on Import also decreased from 1.0% in 2001-02 to 0.8% in 2002-03 and from 1.9% in 2001-02 to 1.5% in 2002-03, respectively.

RAWALPINDI

42. Rawalpindi Collectorate collected Rs. 1,224 million during 2002-03 which is down by 2.1% as compared to last year's collection of Rs. 1,250 million. It shared only 1.2% of the Sales tax on Imports during 2002-03.

SAMBRIAL/SIALKOT COLLECTORATE

43. Sambrial Collectorate has collected Rs. 381 million in 2002-03 as compared to Rs. 379 million in 2001-02 or up by 0.5%. The share of the Collectorate in Sales tax on Imports has remained at 0.4% in 2002-03 and 2001-02. Similarly, its share in the total Sales tax also remained at 0.2% during 2002-03

FAISALABAD COLLECTORATE

44. Faisalabad Collectorate has collected Rs.578 million during 2002-03 showing an increase of 37.0% over last year's collection of Rs. 422 million. It shared 0.3% of the total collection of Sales tax during 2002-03 and 0.2% in 2001-02. Its share in Sales Tax on imports remained at 0.5% during 2002-03.

COMPOSITE COLLECTORATE

45. The three composite Collectorates have yielded Rs. 2,951 million in 2002-03 as compared to Rs.3,140 million in 2001-02, showing a decline of 6.0%. Their share in Sales tax collection on imports has decreased from 3.4% in 2001-02 to 2.8% in 2002-03. In total Sales tax collection their share has gone down from 1.9% in 2001-02 to 1.5% in 2002-03.

COLLECTION OF SALES TAX ON DOMESTIC GOODS AND SERVICES

46. At present, eleven Sales tax Collectorates are engaged in collection from 156,417 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 2002-03 is Rs. (-)1,497 million as compared to Rs. 14,055 million in 2001-02, showing a decrease of 110.7%. This Collectorate has (-)0.8% share in the total collection of Sales tax and (-) 1.7% in the collection from Sales tax on domestic goods and services during 2002-03. The collection and its share which has shown negative is due to shifting of Registered Units into newly created Collectorate of LTU, Karachi.

KARACHI (WEST)

48. Collection from Karachi (West) in 2002-03 is Rs.-6,102 million against Rs.443 million in 2001-02. It has (-)6.8% share in the collection of Sales tax on domestic goods and services during 2002-03.

PESHAWAR

49. In 2002-03, Rs. 3,753 million has been collected as against Rs. 4,365 million in 2001-02, showing a decrease of 14.0%. The Collectorate's share in total collection is 1.9% and 4.2% in Sales tax on domestic goods and services in 2002-03.

RAWALPINDI

50. In 2002-03, Rawalpindi Collectorate has collected Rs. 28,807 million as against Rs.24,994 million in 2001-02 showing 15.3% growth. The Collectorate has 14.8% share in total collection and 32.2% in Sales tax collection from domestic goods and services during 2002-03.

LAHORE

51. Lahore Collectorate has collected Rs. 16,568 million in 2002-03 as compared to Rs. 9,329 million in 2001-02, showing a remarkable growth of 77.6%. Its share in total collection and Sales tax on domestic goods and services is 8.4% and 18.5% respectively, during 2002-03.

GUJRANWALA

52. In 2002-03, Gujranwala Collectorate collected Rs. 582 million which is 5.7% less as compared to last year's collection of Rs. 617 million.

FAISALABAD

53. The collection of Faisalabad Collectorate has decreased sharply from Rs. 366 million in 2001-02 to Rs. (-)1,824 million in 2002-03. It shared (-)0.9% of Sales tax total collection and (-)2.0% of Sales tax on domestic goods and services during 2002-03.

MULTAN

54. Multan Collectorate has collected Rs. 13,552 million in 2002-03, as against Rs.11,398 million in the preceding year. Its share in total collection is 6.9% and in Sales tax on domestic goods and services at 15.1%.

HYDERABAD

55. Hyderabad Collectorate has yielded Rs. 6,396 million in 2002-03 as compared to Rs. 6,588 million in 2001-02, showing a decrease of 2.9%. Its share in total collection and in Sales tax on domestic goods and services is 3.3% and 7.1% respectively, during 2002-03.

QUETTA (HUB)

56. Collection of Sales tax from Quetta (Hub) Collectorate has increased from Rs. 1,627 million in 2001-02 to Rs. 1,668 million in 2002-03 or by 2.5%. The share of Quetta Collectorate in total Sales tax collection and Sales tax on domestic goods and services is 0.9% and 1.9% respectively in 2002-03.

LTU, KARACHI

57. Collection of Sales tax from LTU, Karachi is Rs. 27,631 million. Major units has been shifted to LTU Collectorate. Its share in total Sales tax collection and Sales tax on domestic goods is 14.2% and 30.9% respectively in 2002-03.

CHAPTER 7

CUSTOMS

Customs duties are levied on the goods imported into Pakistan at the rates specified in the First Schedule to the Customs Act, 1969 (IV of 1969). 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. The Federal Government is consciously shifting the revenue generating function to the Direct Taxes and the General Sales Tax.

CUSTOMS ADMINISTRATION

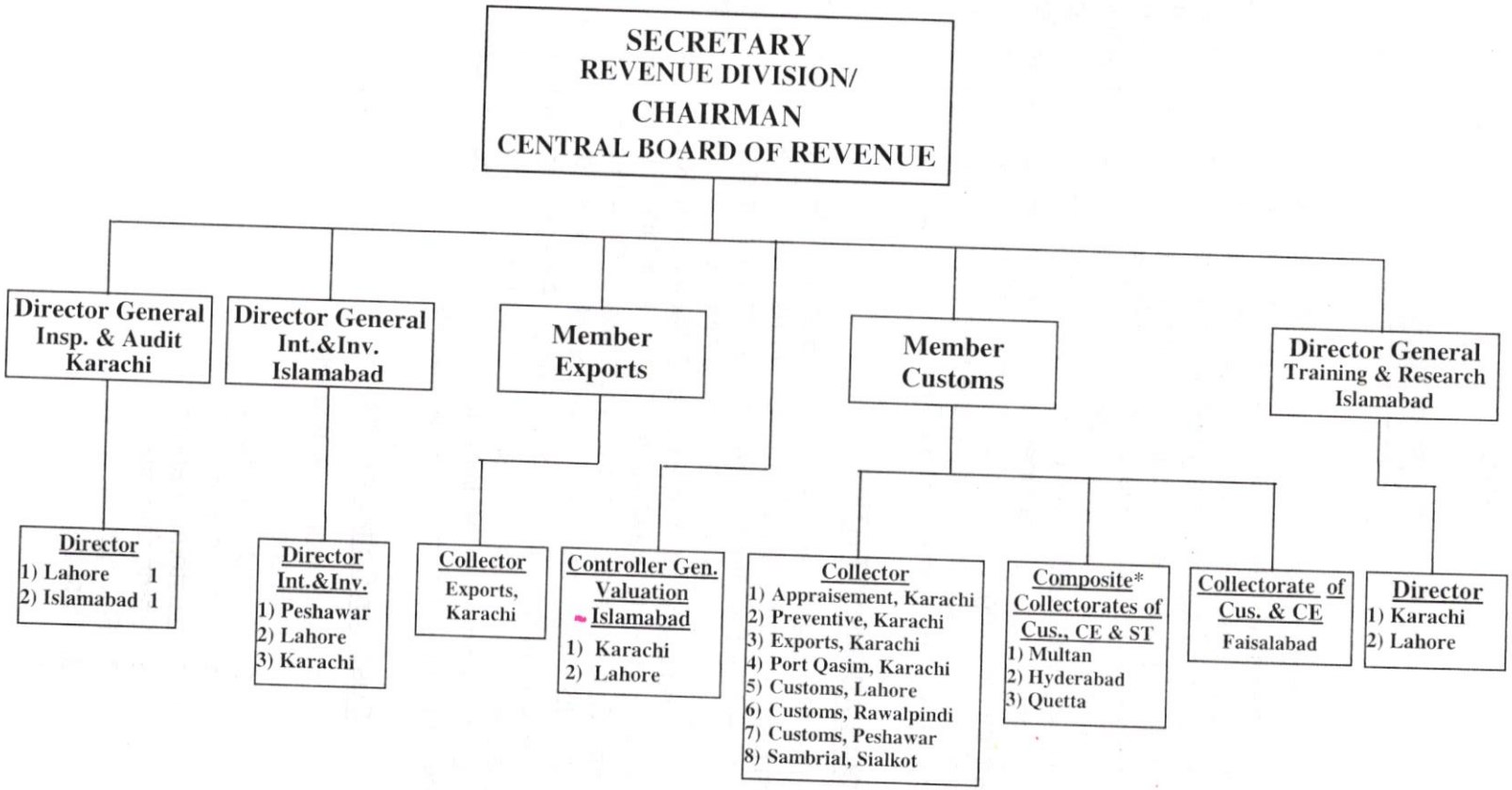
2. The Member(Customs), Central Board of Revenue, is responsible for administering the collection of Customs duties. The Customs duties are collected by the eight Collectorates of Customs, out of which four are located at Karachi and the remaining four at Lahore, Peshawar, Rawalpindi and Sambrial. The 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) Appraisement, 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 54.1% of total Sales tax collection during the year 2002-03. 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 Customs duties have registered 44.0% growth in collection during 2002-03. The collection during 2001-02 was Rs. 47,818 million which has jumped to Rs. 68,836 million in 2002-03. Main factor behind this vibrant performance was 11.6% growth in overall dutiable imports and Rs. 10 billion saving in payment of rebates due to correction in duty drawback rates. This performance is commendable in view of the fact that maximum tariff rate was reduced from 30% to 25% and the number of slabs also reduced to four only.

TABLE 7.1

COLLECTION OF CUSTOMS DUTIES

(Rs. in million)

YEAR	COLLECTION (NET)	% CHANGE
1	2	3
1998-99	65,292	-12.4%
1999-00	61,659	-5.6%
2000-01	65,047	5.5%
2001-02	47,818	-26.5%
2002-03	68,836	44.0%

5. The decline in Customs revenue collection from 1998-99 to 2001-02, is due to the lowering of Tariff Rates, as part of the Structural Reform Program. The Customs receipts declined by 12.4% in 1998-99, 5.6% in 1999-00 and 26.5% in 2001-02 respectively, as compared to the preceding years.

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.

7. The major reason for increase in Customs revenue during 2002-03 includes healthy growth in dutiable imports, increased imports of high rate of duty items like transport, and strict assessment and Valuation Policy.

TABLE 7.2

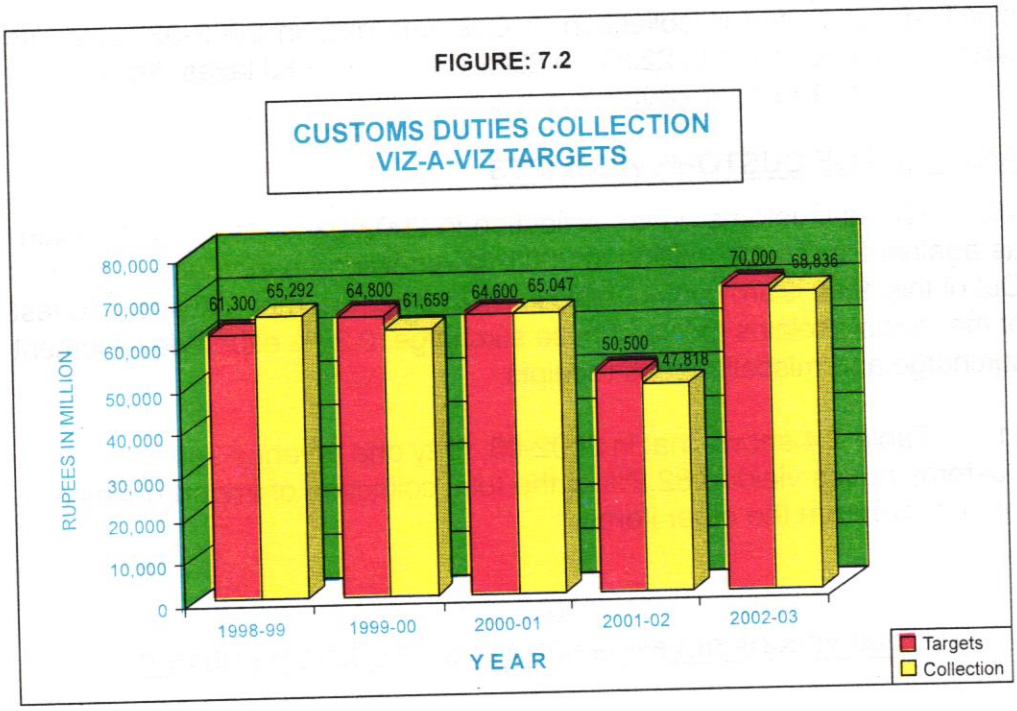
ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES

(Rs. In million)

YEAR	REVISED TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
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%
2002-03	70,000	68,836	98.3%

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. However, in 2002-03, the target was achieved to the extent of 98.3%.

FIGURE: 7.2



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
1998-99	33.0%	21.2%
1999-00	26.3%	17.8%
2000-01	24.3%	16.6%
2001-02	18.3%	11.8%
2002-03	22.3%	14.9%

9. Table 7.3 shows that as a result of decline in collection of Customs Duties during 1998-99 to 2001-02, its share in total tax receipts fell from 21.2% in 1998-99 to 11.8% in 2001-02 whereas in Indirect Taxes it declined from 33.0% in 1998-99 to 18.3% in 2001-02. However, the

significant increase in collection of Customs duty in 2002-03 raised its share in indirect taxes to 22.3% in 2002-03 and, in total taxes, from 11.8% in 2001-02 to 14.9% in 2002-03.

ANALYSIS OF CUSTOMS RECEIPTS

10. Gross Customs duties collection in 2002-03 is Rs. 85,634 million, as against Rs. 74,622 million in 2001-02, showing an increase of 14.8%. Out of this, 96.2% are contributable in 2002-03 to the import duties, and rest of the receipts relates to Warehouse surcharge, 0.25% export development surcharge and miscellaneous receipts.

11. Table 7.4 shows that in 2002-03, forty one revenue spinners of the Customs duties yielded 82.2% of the total collection of import duties and the rest are from the other items.

TABLE - 7.4

ANALYSIS OF REVENUE SPINNERS OF CUSTOMS DUTIES

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	2001-02		2002-03		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
	Import Duties					
1.	Meat, fish and other preparations (2,3,16)	18	-	15	-	-16.7
2.	Milk butter cheese and honey (4)	95	0.1%	165	0.2%	73.7
3.	Fruit, nuts and vegetables (7,8)	911	1.2%	725	0.9%	-20.4
4.	Coffee, tea and spices (9)	3,198	4.5%	2722	3.3%	-14.9
5.	Oil seeds and miscellaneous fruits (12)	598	0.9%	1256	1.5%	110.0
6.	Animal and vegetable fats and oil (15)	9,738	13.7%	12,396	15.1%	27.3
7.	Sugar and confectionery (17)	225	0.3%	93	0.1%	-58.7
8.	Edible preparations or cereals and vegetables (18 to 21)	517	0.7%	573	0.7%	10.8
9.	Beverages, spirits and vinegar (22)	26	0%	25	-	-3.8
10.	Tobacco (24)	267	0.4%	76	0.1%	-71.5
11.	Mineral fuel oils and products thereof (27)	647	0.9%	5,238	6.4%	709.6
12.	Chemicals and chemical products (28,29,38)	4,578	6.5%	6,228	7.6%	36.0
13.	Pharmaceutical products (30)	564	0.8%	1,007	1.2%	78.5
14.	Dyes, colours, paints and varnishes (32)	1,540	2.2%	1,554	1.9%	0.9
15.	Perfumery soap and toilet preparations (33,34)	1,225	1.7%	1,205	1.5%	-1.6
16.	Matches and other explosives (36)	4	-	14	-	25.0
17.	Photographic and cinematographic goods (37,90)	637	0.9%	820	1.0%	28.7
18.	Rubber and articles thereof(40)	1,240	1.8%	1,634	2.0%	31.8

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	2001-02		2002-03		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
19.	Leather articles and footwear (42,64)	125	0.2%	241	0.3%	92.8
20.	Wood, paper and stationery (47, 48)	1,927	2.7%	2,014	2.4%	4.5
21.	Silk yarn and fabrics (50)	22	-	49	0.1%	122.7
22.	Yarn and fabrics of man made fibre (54,55)	1,768	2.5%	1,707	2.1%	-3.5
23.	Cotton, textile fibre & other paper & veg. yarns (52+53)	-	-	22	-	-
24.	Fabrics of wool, flax, ramic-metal, vegetable (52,53,54,57)	270	0.4%	-	-	-100.0
25.	Fabrics of wool, flax, ramic-metal, vegetable (51+56)	-	-	145	0.2%	-
26.	Carpets & other floor covering (57)	-	-	121	0.1%	-
27.	Textile articles including knitted and crocheted goods (59 to 62)	258	0.4%	440	0.5%	70.5
28.	Special woven fabrics and variety (58)	-	-	52	0.1%	-
29.	Glass and earthenware (69,70)	822	1.2%	948	1.2%	15.3
30.	Precious metal, stones, pearls and imitation jewellery (71)	46	0.1%	122	0.1%	165.2
31.	Metal other than gold, silver iron and steel (74,81)	754	1.1%	943	1.1%	25.1
32.	Iron and steel and manufacturers thereof (73)	3,753	5.3%	3,766	4.6%	0.3
33.	Cutlery tools articles of base metals (82,83)	350	0.5%	378	0.5%	8.0
34.	Machinery and mechanical appliances (84)	4,009	5.7%	6,014	7.3%	50.0
35.	Electric machinery and equipment (85)	2,823	4.0%	4,640	5.6%	64.4
36.	Railway and tramway plant and rolling stock (86)	89	0.1%	334	0.4%	275.3%
37.	Motor and other vehicles (87)	5,828	8.2%	9,370	11.4%	60.8%
38.	Ships, boats and aircrafts (88,89)	688	1.0%	276	0.3%	-59.9%
39.	Clocks, watches and part thereof (91)	61	0.1%	66	0.1%	8.2%
40.	Arms and ammunitions (93)	26	-	51	0.1%	96.2%
41.	Toys, games and sports goods (97)	116	0.2%	215	0.3%	85.3%
	Total (1 to 37)	**49,763**	**70.2%**	**67,660**	**82.2%**	**36.0%**
42.	All other articles	21,161	29.8%	14,680	17.8%	-30.6%
43.	**Total Imports duties**	**70,924**	**100%**	**82,340**	**100%**	**16.1%**
44.	Warehouse Surcharge	859		876		2.0%
45.	Miscellaneous	1,454		1,603		10.25
46.	Export duty	21		4		-81.0%
47.	0.25% Export Development Surcharge	1,364		811		-40.5%
	GROSS COLLECTION	**74,622**		**85,634**		**14.8%**
	Refunds and Rebates	26,804		16798		-37.3%
	NET COLLECTION	**47,818**		**68,836**		**44.0%**

12. Gross collection of customs duties increased from Rs. 74,622 million in 2001-02 to Rs. 85,634 million in 2002-03, i.e. up by14.8%. However, in the same period collection of net customs duties observed a commendable increase from Rs. 47,818 million in 2001-02 to Rs. 68,836 million in 2002-03 i.e. by 44%.

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

TABLE – 7.5

REFUNDS AND DUTY DRAWBACK

(Rs.in million)

YEAR	REFUNDS	DUTY DRAWBACK	TOTAL
1	2	3	4
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
2002-03	644	16,154	16,798

14. 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 2002-03, an amount of Rs. 644 million has been refunded.

15. In 2002-03, an amount of Rs. 16,154 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 payment of duty drawback and refund in 2001-02 & 2002-03 is given in Table 7.6.

TABLE - 7.6

COLLECTORATE-WISE PAYMENT OF DUTY DRAWBACK AND REFUNDS

(Rs. in million)

COLLECTORATES	2001-02				2002-03				% INC./DEC. OVER LAST YEAR		
	DUTY DRAW-BACK	RE-FUNDS	TOTAL (2 + 3)	% SHARE IN TOTAL	DUTY DRAW-BACK	RE-FUNDS	TOTAL (6 + 7)	% SHARE IN TOTAL	DUTY DRAW-BACK	RE-FUNDS	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
Cus. Coll. (1 to 9)	**25,901**	**590**	**26,491**	**98.8%**	**15,852**	**588**	**16,440**	**97.9%**	**-38.8%**	**-0.2%**	**-37.9%**
1. App.	-	433	433	1.6%	-	344	344	2.1%	-	-20.6%	-20.6%
2. Prev.	-	44	44	0.2%	-	45	45	0.3%	-	2.3%	2.3%
3. Exports	16,181	3	16,184	60.4%	9,946	9	9,955	59.3%	-38.5%	200%	-38.5%
4. Port Qasim	-	2	2	-	-	5	5	-	-	150%	150%
5. Lahore	2,867	48	2,915	10.9%	1,507	80	1,587	9.5%	-47.4%	66.7%	-45.6%
6. Rawalpindi	228	9	237	0.9%	132	7	139	0.8%	-42.1%	-11.1%	-40.9%
7. Peshawar	465	37	502	1.8%	390	84	474	2.8%	-16.1%	127.0%	-5.6%
8. Sambrial	3,454	5	3,459	12.9%	1,990	12	2,002	11.9%	-42.4%	140%	-42.1%
9. Faisalabad (Cus&CE)	2,706	9	2,715	10.1%	1,887	2	1,889	11.2%	-30.2%	-77.8%	-30.4%
Composite Collectorates (10 to 12)	279	34	313	1.2%	302	56	358	2.1%	8.2%	61.8%	14.1%
10. Hyderabad	95	5	100	0.4%	163	38	201	1.2%	71.6%	640%	100.0%
11. Quetta	4	20	24	0.1	21	7	28	0.2%	425.0%	-65.0%	16.7%
12. Multan	180	9	189	0.7%	118	11	129	0.7%	-34.4%	22.2%	-31.7%
Total	**26,180**	**624**	**26,804**	**100.0%**	**16,154**	**644**	**16,798**	**100%**	**-38.3%**	**3.2%**	**-37.3%**

16 In 2002-03, the payment of duty drawback stood at Rs. 16,154 million which is down by 38.3% as compared to 2001-02. Strict measures to address the fake claims as well as corrections in duty drawback rates played a significant role in this notable reduction in the overall payment of duty drawback. Although refunds, increased slightly by 3.2% however it remained at 3.8% of the total refund & rebates.

17 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 2002-03, this Collectorate has paid export rebates of Rs. 9,946 million as compared to Rs. 16,181 million in 2001-02, i.e. a decrease of 38.5%. However, its share in total rebate payment is

marginally affected i.e. decreased from 61.8% in 2001-02 to 61.6% in 2002-03. The payment of rebate of Rs. 1,507 million in 2002-03 by the Customs Collectorate, Lahore decreased significantly from Rs. 2,867 million paid in 2001-02 or by 47.4%. The Faisalabad Collectorate paid Rs. 1,887 million rebates during 2002-03 against Rs.2,706 million in 2001-02. Sambrial Collectorate paid Rs. 1,990 million during 2002-03 as against Rs.3,454 million during 2001-02, i.e. less by 42.4% than the last years payment.

PERFORMANCE OF THE COLLECTORATES

18. 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, the performance of a Collectorate cannot be judged from the percentage increase over the preceding year. The Collectorates located at the sea ports are the main entry points of country's imports, and therefore, assigned higher targets. The Collectorates mainly responsible for payment of rebate / duty drawback are assigned negative targets. For example, the share of Appraisement Collectorate, Karachi is 59.1% in 2002-03 but on the other hand, the Sambrial Collectorate has a negative share of 2.3% as a result of excessive payment of rebates paid as compared to its collection in 2002-03. 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 2001-02 and 2002-03 respectively.

FIGURE: 7.3

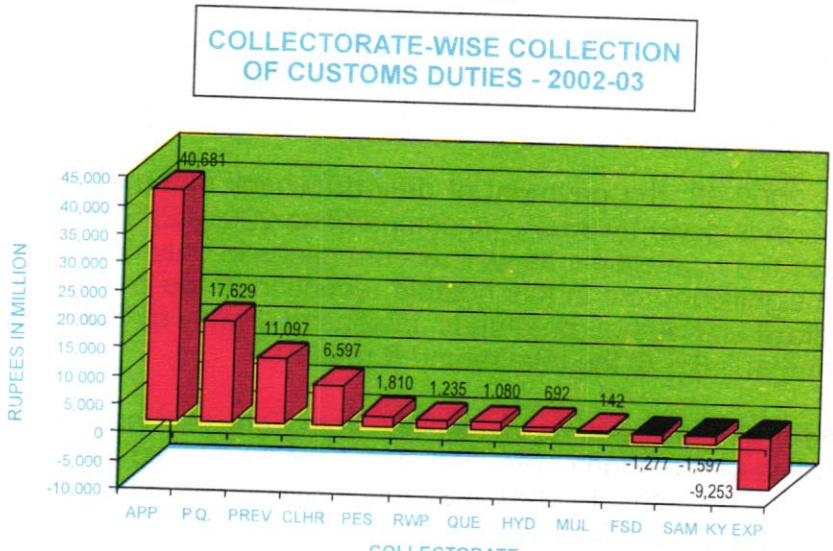


TABLE - 7.7

PERFORMANCE OF THE COLLECTORATES

(Rs. in Million)

COLLECTORATES	2001-02		2002-03		% INC. /DEC.	REVISED TARGET 2002-03	% ACH.OF TARGET
	COLLECTION (Net)	%SHARE IN TOTAL	COLLECTION (Net)	%SHARE IN TOTAL	(4-2)		
1	2	3	4	5	6	7	8
Customs Collectorates Sub-Total (1 to 9)	**45,731**	**95.6%**	**66,922**	**97.2%**	**46.3%**	**68,110**	**98.3%**
1) Appraisement,Kyc	36,607	76.6%	40,681	59.1%	11.1%	41,500	98.0%
2) Preventive, Kyc	8,603	18.0%	11,097	16.1%	29.0%	11,390	97.4%
3) Exports, Kyc	-15,052	-31.5%	-9,253	-13.4%	38.5%	-10,000	92.5%
4) Port Qasim	13,238	27.7%	17,629	25.6%	33.2%	18,880	93.4%
Sub Total C.H.Kyc(1to4)	43,396	90.8%	60,154	87.4%	38.6%	61,770	97.4%
5) Lahore	3,855	8.0%	6,597	9.6%	71.1%	6,660	99.1%
6) Rawalpindi	1,351	2.8%	1,235	1.8%	-8.6%	1,140	108.3%
7) Peshawar	2,252	4.7%	1,810	2.6%	-19.6%	1,740	104.0%
8) Sambrial	-2,917	-6.1%	-1,597	-2.3%	45.3%	-1,800	88.7%
9) Faisalabad (Cus.&CE)	-2,206	-4.6%	-1,277	-1.9%	42.2%	-1,400	91.2%
Composite Collectorates	**2,087**	**4.4%**	**1,914**	**2.8%**	-8.3%	**1,890**	**101.3%**
10) Hyderabad	620	1.3%	692	1.0%	11.6%	880	78.6%
11) Quetta	1,400	2.9%	1,080	1.6%	-22.8%	890	121.3%
12) Multan	67	0.2%	142	0.2%	111.9%	120	118.3%
Total	**47,818**	**100.0%**	**68,836**	**100%**	**44.0%**	**70,000**	**98.3%**

19. Custom House, Karachi consists of four Collectorates, namely, Appraisement, Preventive, Exports and Port Qasim. The collection of these Collectorates have increased sharply, from Rs. 43,396 million in 2001-02 to Rs. 60,154 million in 2002-03 or by 38.6%. However, their share in total collection has decreased from 90.8% in 2001-02 to 87.4% in 2002-03. The collection of five Customs Collectorates (i.e. four mentioned above plus Lahore) contributed 97.0% of the total collection of Customs duty in 2002-03. Collectorate-wise performance in collection of customs duty is given in the following paragraphs.

APPRAISEMENT COLLECTORATE, KARACHI

20. The Appraisement Collectorate remained at the top in Customs collection by collecting 59.1% of the overall collection from customs duties. The collection of Rs. 40,681 million yielded by the Appraisement Collectorate in 2002-03 increased from Rs. 36,607 million in 2001-02 i.e. by 11.1%. However, its share in total collection decreased from 76.6% in 2001-02 to 59.1% in 2002-03. The Collectorate achieved the target by 98.0% during 2002-03.

PORT QASIM COLLECTORATE, KARACHI

21. In 2002-03, Port Qasim Collectorate is the second biggest revenue yielding Collectorate of the country by collecting Rs. 17,629 million, with a share of 25.6%. Its collection has increased by 33.2% in 2002-03 as compared to Rs. 13,238 million collected in 2001-02. Target has been achieved by 93.4% during 2002-03.

PREVENTIVE COLLECTORATE, KARACHI

22. Collection of this Collectorate increased from Rs. 8,603 million in 2001-02 to Rs. 11,097 million in 2002-03 or by 29.0%. However, its share in total collection decreased from 18.0% in 2001-02 to 16.1% in 2002-03. Target achieved to the extent of 97.4% during 2002-03.

EXPORTS COLLECTORATE, KARACHI

23. 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 2002-03, out of total amount of Rs. 16,154 million paid as rebates, Rs. 9,946 million or 61.6% of the total rebate has been paid by this Collectorate.

CUSTOMS COLLECTORATE, LAHORE

24. The Lahore Collectorate, stood fourth in terms of collection of Customs duties. Its net collection increased substantially, from Rs. 3,855 million in 2001-02 to Rs. 6,597 million in 2002-03 or by 71.1%. Its share in total collection of Customs duties also increased from 8.0% in 2001-02 to 9.6% in 2002-03. The Lahore Collectorate achieved the target by 99.1%.

PESHAWAR COLLECTORATE

25. Collection made by Peshawar Collectorate, decreased from Rs. 2,252 million in 2001-02 to Rs. 1,810 million in 2002-03 showing a decline of 19.6%. Its share in total Customs collection also decreased from 4.7% in 2001-02 to 2.6% in 2002-03. The achievement of assigned target surpassed by 4%.

RAWALPINDI COLLECTORATE

26. The collection made by Rawalpindi Collectorate, decreased from Rs. 1,351 million in 2001-02 to Rs.1,235 million in 2002-03 i.e. by 8.6%. Its share in total collection also decreased from 2.8% to 1.8% during this period. However, the Collectorate achieved the target by 108.3% during 2002-03.

FAISALABAD COLLECTORATE

27. Faisalabad Collectorate, collected in negative during 2001-02 and 2002-03. This is due to heavy duty drawbacks of Rs. 2,706 million and Rs. 1,887 million during 2001-02 and 2002-03 respectively.

SAMBRIAL COLLECTORATE

28. The heavy rebates of Rs. 1,990 million paid during 2002-03 have resulted in negative collection like pervious year.

QUETTA COLLECTORATE

29. Collection of Quetta Collectorate decreased from Rs. 1,400 million in 2001-02 to Rs. 1,080 million in 2002-03 or by 22.8%. Its percentage share in total customs collection also decreased from 2.9% in 2001-02 to 1.6% in 2002-03. The Quetta Collectorate achieved the revised target by 121.3% during 2002-03.

HYDERABAD COLLECTORATE

30. Hyderabad Collectorate collected Rs. 692 million in 2002-03 as compared to the collection of Rs. 620 million in 2001-02 i.e. an increase of 11.6%. Its share in total collection marginally decreased from 1.3% in 2001-02 to 1.0% in 2002-03. The Collectorate achieved 78.6% of the assigned target.

MULTAN COLLECTORATE

31. The Collectorate collected only Rs. 142 million in 2002-03 as compared to Rs. 67 million in 2001-02 and up by 111.9%. 118.3% of the target is achieved during 2002-03.

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

	Distributed	Retrieved	%age of Retrieval
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

	Distributed	Retrieved	%age of Retrieval
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

CHAPTER 9

PROMOTION OF INFORMATION TECHNOLOGY IN CENTRAL BOARD OF REVENUE

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

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

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

INCOME TAX

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

757 circles throughout the country. Data processing of these circles is being managed through the Data Processing Centre/Units based at Karachi, Quetta, Hyderabad, Lahore, Faisalabad, Gujranwala, Sahiwal, Bahawalpur, Sargodha, Multan, Sukkur, Rawalpindi, Islamabad and Peshawar. The main handicap faced 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)

12. CBR has created its own website on Internet (www.cbr.gov.pk). This contains vital information for the use of taxpayers as well as tax officers. The information is constantly updated with respect to SROs, Notifications, Circulars and other changes in the Rules and procedures.

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

i) CBR History,
ii) Introduction to different CBR 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

At best the general public does not perceive the tax administration as efficient, sympathetic or helpful. 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 on the other hand, complain of low salary, lack of resources and political will to enforce tax policy.

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.

This update has been provided by TP & R Wing, CBR.

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, Facilitation & Taxpayers Education (F & TPE), 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.

LARGE TAXPAYERS UNIT, KARACHI

7. Many countries in the world have established large taxpayer units (LTUs) to secure revenue, improve management of arrears, enforce audit and introduce new systems and procedures. In many countries the largest 2% of taxpayers contribute around 70% of revenue. Similar is the case in Pakistan where[2]

a) Top 100 income tax payers paid 28% of total 2001 income tax revenue.
b) Top 100 domestic taxpayers paid 32% of total GST revenue.
c) Top 100 Custom payers paid 40% of total Customs collections.

8. Keeping in view the large revenue potential and to address the issue of high level of risk to revenue, CBR decided to establish Large Taxpayer Units with the following objectives:

a) To facilitate large taxpayers
b) To reduce compliance cost of large taxpayers
c) To secure revenue
d) To improve audit capacity
e) To monitor arrears
f) To integrate taxes

9. Large Taxpayer Unit (LTU) has been established w.e.f. July 01, 2002 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. 80 billion (45.5% of Karachi's tax revenue) to be collected from around 600 Karachi-based large taxpayers. On account of the success achieved, another LTU at Lahore is being established which will commence working by mid-2004.

---

[2] CBR – M(P&TR) Wing

BENEFITS

10. The LTU has enabled CBR to divert its best available resources to largest taxpayers. This on the one hand has facilitated the taxpayers in resolution of their problems; on other hand complex legal issues involved in large cases are handled by persons having adequate technical skills. The professional approach and know how of the personnel working in LTU has identified tax avoidance techniques employed by largest taxpayers. The close monitoring of performance of the tax collectors and other related factors has helped to improve revenue collection and check corruption. The incentive based remuneration for the employees of CBR working in LTU have also helped to develop a new culture within the organization.

REVENUE PERFORMANCE IN LTU

11. The performance of individual taxes being handled by LTU is as under:[3]

Sales Tax:

In LTU during the fiscal year 2003, the GST collection has increased by 44.6% as against 21.1% in domestic Sales Tax.

Central Excise:

Collection during the fiscal year 2003 increased by 17.5% as against national decline of 4.6%.
All previously supervised units transferred to LTU now work under self-clearance procedures.

Income Tax:

Income Tax for the fiscal year 2003 increased by 10.5% as against national increase of 6.5%.

12. The performance during first six months of fiscal year 2004 is even more encouraging as is indicated from the following[4]:

---

[3] CBR – DG (LTU) Performance Report.
[4] CBR – DG (LTU) Performance Report.

ELECTRONIC COMPLIANCE MECHANISM OF LTU

13. In order to facilitate the taxpayers, by enabling them to prepare and furnish various statutory source documents, through electronic media, Large Taxpayers Unit, Karachi has developed soft wares for the taxpayers that would accomplish the electronic transfer of data.

14. As a first step towards Electronic Compliance Mechanism, filing of statements of withholding taxes has been routed through electronic media. Various types of statutory statements are furnished by the withholding agents on quarterly, half yearly and annual basis, to the department. Owing to the bulk of data involved in these statements, this activity bears substantial compliance cost. The department has developed a software of Withholding Taxes Management, that will not only facilitate the taxpayers in easy preparation of such statements, but will also enable them to electronically transfer the data, to the department. This has reduced the frequency of taxpayers to tax official contact. Furthermore, the department intends to effectively use the data for analysis of collection.

LTU's HUMAN RESOURCE MANAGEMENT

15. At present there are 84 officers and 52 staff working in the LTU. The general officer staff ratio in the tax organization is 1:10+. It is thus evident that the number of technical persons has been enhanced and non-technical personnel drastically reduced.

16. Computerization of personal files of all LTU employees has been completed for future performance evaluation. The response time of taxpayer queries has greatly improved due to posting of tax managers at taxpayer's assistance centers.

AUTOMATION

17. CBR has developed 142 generic positions in job descriptions. LTU has prepared customized job description and the future performance evaluation will be made on specifically designed performance parameters.

18. The LTU has prepared taxpayers profiles for last 5 years due to which issuance of exemption certificates, audit in of taxpayers, enforcement and collection of arrears and arrear management has become easier. There is a data bank for all sales tax payers and central excise collections. 77 PCs have been provided to all those requiring to work on computers. Linkages have

been made with the Custom House database with radio connectivity. Data sharing across the taxes has been commenced which will strengthen the audit capacity of the unit.

TAXPAYERS FACILITATION

19. All applications of exemptions from various provisions of withholding taxes were responded within 24-48 hours as against 72 hours prescribed and 7++ days national average. The officials of LTU attended tribunal and appellate hearings in almost all cases in order that dispute resolution process in speeded up.

MEDIUM TAXPAYERS UNIT (MTU)

20. A model Medium Taxpayers Unit has started working in Lahore w.e.f October 01, 2002. The Unit is testing the re-engineered income tax system based on functional organizational structure. The MTU started with a total taxpayer population of 10,000. After a year of operations the scope of the MTU has been expanded to around 90,000 taxpayers. This is done by bringing all city-based taxpayers of the C-zone, Lahore into the MTU. (Lahore had 3 Income Tax Zones i.e. A, 3 and C for non-corporate taxpayers). This shows that the slaters of the MTU has been upgraded from 5 mere experimental to one implementing the new functional concept. The staffing complement has also changed in the MTU, which is now just under 100 personnel. This is an improvement over existing organisation as zone C Lahore had around 400 personnel in 2003.

21. 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 of the MTU 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. The MTU is a living example of an improved, modern functional setup and helps existing staff in overcoming natural hesitation towards the new systems.

EXPANSION OF LTU – MTU

22. The major work of tax reform implementation is expected to start in 2005. To cover the inactivity gap from present to the year 2005 the Government of Pakistan has negotiated with World Bank for interim bridge funding. This financing includes some key projects, which include the expansion of the LTU concept and the MTU concept. Acknowledging this success and importance of both, another LTU is being setup to be operational in second half of 2004 at Lahore. This will mirror the Karachi LTU in layout design as well as scope of taxpayers to cover 300 main corporate taxpayers. Similarly 5 more MTUs will also be started in the same time frame at Karachi, Quetta, Faisalabad, Rawalpindi and Peshawar.

UNIVERSAL SELF-ASSESSMENT SYSTEM

23. 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.

DATA ENTRY CENTRE

24. A new data entry centre has been setup by PRAL at Islamabad for the tax year 2003. All returns are being transported to the DEC at Islamabad and fed into a central database. The first audit exercise is expected to be performed from this database.

25. Under the bridge financing workshops will be conducted country wide to familiarize staff with the new concept of USAS.

AUDIT MANUAL

26. An audit manual as a guide to audit non corporate taxpayers has been drafted in DOT Karachi. The draft is currently under review and once complete will be used as hand book by the audit officers in the USAS concept. A second audit manual in respect of corporate audits is also being planned.

MEASURES TO ENSURE CONTINUATION OF REFORMS:

27. 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.

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

IN HOUSE MONITORING – Steering Group

29. Steering Group to administer the reform process has been constituted comprising of following members:-

- Chairman, CBR
- Member (Sales Tax)
- Member (Direct Taxes)
- Member (Customs)
- Member (Central Excise)
- Member (P&TR)

30. The Charter of the Steering Group is available. It is expected that the pace of reform work will improve with regular monitoring by the steering group.

POLICY DIRECTIONS FOR THE FUTURE

31. The detailed reform strategy document of CBR with timelines was ready by May 2003. This document provides for re-design of business processes, information technology architecture, human resource management, strategy to combat corruption and infrastructure development strategy. It stipulates the extensive use of IT, which 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.

32. By July 2003 a PIP has also been developed with more time lines highlighting the activities necessary to meet the objectives set out in the strategy paper.

33. 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

Chapter - 11

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 so as to raise efficiency and productivity of the human resources and transform them into a motivated, dedicated and target-oriented work force.

2. With this perspective, the 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 has developed 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.

3. Pursuing the core human resource elements of the strategy, the HRM has achieved the following milestones n the process of reforms for CBR.

RECRUITMENT POLICY

4. 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 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 initiated. Accordingly an agreement has been signed between IBA Karachi and CBR, wherein all probationary

---

HRM Wing, CBR has provided the material. This is an updated version of the paper published in the CBR Quarterly Review Oct-Dec,04 .

officers starting from the 30th CTP would undergo a one year training programme at IBA Karachi after successful completion of their Common Training and Specialized Training Programme. The CTP, STP and IBA training would carry 18, 24 & 36 credit hours weightage respectively towards award of MBA degree in tax administration.

INTERNAL JOB POSTING PROCESS

5. The Central Board of Revenue has introduced the process of internal job postings for the first time ever in the history of any public sector organization in Pakistan. HRM wing has identified one hundred ninety seven (197) positions playing a key role in the modernization process. Subsequently, one hundred twenty four (124) officers/officials matching the core-competencies required for these positions have been selected by a transparent selection process, entitled for additional compensation. In consonance with the modernization and automation of various HR processes, the internal job posting process devised to select officers and staff for special pay positions through a transparent process of selection has now been shifted over to the CBR's Web site for a futuristic approach towards on line application, short listing and processing etc. All internal job posts for CBR and its filed formations are now advertised alongwith the details of the positions, required qualification, experience and other details which can be down loaded alongwith application forms from the CBR's Web site (www.cbr.gov.pk)

SPECIFIC JOB DESCRIPTIONS

6. The HRM Wing after formulation and introduction of the generic job descriptions initiated a gigantic task of getting the personalized job descriptions completed for CBR and all its field formations. This project was launched by the HRM Wing in October 2003 fixing 31-12-2003 as its completion deadline. This mammoth task was achieved by customizing above 92% of the job descriptions. Specific job descriptions have been singed by the job holders and their supervising officers and are to be retained by the respective field location wherein these will be utilized as a basic resource document for the future HR initiatives like new performance evaluation systems, goals objectives and target fixation and training need assessment (TNA) etc.

NEW PERFORMANCE MANAGEMENT SYSTEM

7. The need for evolving a new performance standard for the employees of Central Board of Revenue has become profound in

the wake of the current reform initiatives. The Task Force on Reform of Tax Administration strongly recommended adoption of a new performance evaluation system. The present System has been held to be subjective and arbitrary leaving a lot to the discretion of the supervisory officers. Furthermore, there is absence of goal setting process. Resultantly there is a need for proper Performance Evaluation system, which is based on objective parameters.

8. The reform process is changing the dynamics of the expected performance and subsequent evaluation of the officers and the staff in the Central Board of Revenue. The Administrative, systematic and legal changes are making it imperative for the officers to be thorough professionals, equipped with updated law and procedures for an improved and taxpayer friendly revenue service. Shift in the objectives of the organization has brought forth the need to measure the output of the officers in the new contextual framework, Accordingly three cross-functional Consultative Groups have been constituted at Karachi, Lahore and Islamabad to look into and suggest various important areas needing change and modification in the exiting ACR system. The recommendations of Consultative Group would form the basis of the new performance management system for CBR, which is expected to be finalized by March, 2004.

COMPENSATION AND PROMOTION STRATEGY

9. Based on the extensive situation analysis and evaluation of recommendations of the task force, HRM has succeeded in achieving following breakthrough in the three stages of transformation of policies:

i) Specialized functions that are playing key role in the CBR modernization process with a restructured organization have been identified. This includes officers posted at LTU, MTU, Tax Reform, IT, Audit, Fiscal Research, Tax Payer Education and Facilitation and HRM etc. These positions have been approved for a special allowance equal to one basic pay.

ii) Extending the concept of special allowance it is intended to include CBR officers 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 cascading them 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.

10. 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.

CAPACITY BUILDING

11. A comprehensive capacity building training programme for officers and staff of CBR and all its field formations has been envisaged which would comprise of customized training programmes for both customs and income tax staff focusing on computer skills, law and procedure and English language proficiency. In addition, training areas like leadership strategy management, motivation departmental rules regulations and procedure etc. have also been focused upon for training of officers from both the services.

12. Taking from the generic job descriptions, specially the knowledge skills and quality section, a comprehensive TNA identifications programme is being launched by the HRM Wing wherein the TNA of all critical positions pertaining to both the services would be analyzed and assessed, linking it with the capacity building programme of CBR.

WOK FORCE PLANNING

13. To identify critical job positions in the organization and for alignment staffing need, a database of all CBR employees from BS-1 to 22 is near it completion. In this database records of personal information, posting profiles, qualifications as well as training have been collected and punched in the system. In near future, all records shall be shifted to HRIS for HR audit and staffing plan on functional basis.

14. 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 recruitments 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.

RESTORING INTEGRITY:

- The Reforms will elicit a strong public commitment to counteract corruption in tax administration.
- Integrity Management has been identified as one of the major challenges of the Tax Administration Reforms. Currently the Government Servants (Conduct) Rules, 1964 form the basis of our policy alongwith various ancillary rules, regulations and instructions issued from time to time. However, it is a reality that not all employees actually read and understand the concepts of existing rules during the normal course of their working. Accordingly it was important that every employee of CBR understands the essence of the Conduct Rules in simple and easily comprehendible format. The Human Resource Management Wing at CBR made an attempt to address this important element of Integrity Management Strategy by introducing Code of Conduct in the form of a booklet for all employees, which essentially will give them a comprehensive overview of the existing rules. This booklet is expected to be distributed to all CBR employees by the end of February 2004.

- 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.

COMMUNICATION STRATEGY

15. Two issues of the CBR news letters have been already been published on bi-monthly basis while the third issue for the month of January/February is in the printing stage and would be distributed to all field offices by February 2004. A two way communication process has also been introduced between the organization and its field formations by holding various communication session at all major cites of the country.

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 pahse, internal job posting process would be completed for CARE, five MTUs and other reform related positions. The recommendations of Consultative Groups for a

new Performance Management System is expected to be finalized by February 2004. Based on these recommendations an effective Performance Management System are expected to be developed. At the strategic level, this would link individual performance with the achievement of organizational objectives at the organizational level, it would be used as a tool for the benefit and development of the employees, providing the necessary foundation for training, promotion, rewards and counseling. The HRM Wing has also initiated Training Need Analysis (TNA) wherein training needs are identified based on a comparative analysis of skills requirements for various tax administration positions and actual skills and knowledge of individuals employees. This analysis would then be used to develop an overall training plan for the CBR. With the continuous support of the Government of Pakistan and commitment towards reform, the CBR management is confident of its success.

APPENDICES

THE CENTRAL BOARD OF REVENUE ACT, 1924
[1]ACT NO.IV OF 1924

[*13th March, 1924*]

An Act to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of confering 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:-

Short title and commencement

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

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

Constitution of Central Board of Revenue.

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

Procedure of the Board.

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

---

[1]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.

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

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

[4]Subs, by A. O., 1937, for "him".

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

[6][(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]* * * * * * *

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

---

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

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

[8]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 1992). The entry relating to Act 2 of 1896 was omitted by the Repealing Act, 1927 (12 of 1927). The amendments made in the otner Acts are shown in their proper place under those Acts.

APPENDIX-II

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

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

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

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

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

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

1. Save in so far as may be otherwise provided in pursuance of the power conferred by these rules, the business of the Central Board of Revenue, hereinafter referred to as the Board, shall be transacted jointly by the Members of the Board.

2. The Members of the Board may, with the previous approval of the Governor General in Council, distribute among themselves the business of the Board; provided that a Member to whom any business has been allotted under such distribution may refer any such business, other than an appeal made in accordance with the provisions of any law, for the such reference being made, the opinions of the Members differ, the subject shall be referred for the decision of the Governor General in Council.

3. The orders and decisions of the board may be issued or notified over the signature of a Member of the Board or of the Secretary to Board.

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

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE

[Islamabad, the 21st September, 1967]

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

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

Short title and commencement.

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

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

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

(a) "Act" means the Central Board of Revenue Act, 1924 (IV of 1924);

(b) "Board" means the Central Board of Revenue constituted under section 2 of the Act;

[1][(bb) "Chairman" means a person appointed to be a Member of the Board];

(c) "Member" means the person appointed to be a Member of the Board;

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

[1]Inserted by S.R.O.25(I)75, dated 3.1.1975.

Transaction of business of the Board.

3.–(1) Where the Board consists of more than one Member, [2][the chairman may distribute the business of the Board amongst the Members and the] Member to whom any business has been allocated under such distribution may transact the business singly:

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

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

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

Procedure regarding issue of orders or notifications.

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

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

[2] Subs. by S.R.O.25(I)75, dated3.1.1975.

Validation

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

ABDUL HAMID

Joint Secretary

SALIENT FEATURES OF INCOME TAX ORDINANCE, 2001

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

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

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

PART - II

STATISTICAL TABLES

TABLE OF CONTENTS

SR NO.	DESCRIPTION	PAGES
	ALL TAXES	
1	Federal Tax Receipts (Net)	1
2	Annual Growth in Federal Tax Receipts	2
3	Annual Growth and Percentage Share of Income Tax and Other Direct Taxes in Federal Tax Receipts	3
4	Annual Growth in Indirect Taxes	4
5	Share of Indirect Taxes in Federal Tax Receipts	5
6	Tax - GDP Ratio	6
7	Tax - GDP Ratio of Direct Taxes	7
8	Tax - GDP Ratio of Indirect Taxes	8
	DIRECT TAXES	
9	Region-wise and Zone-wise collection of Income Tax (Net)	9
10	Percentage share of Income Tax Regions and Zones in the total collection of Income Tax (Net	10
	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
	SOUTHERN REGION	
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
	EASTERN REGION	
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

CENTRAL REGION

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

NORTHERN REGION

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
11.6	LTU, Karachi	89-90
11.7	MTU, Lahore	91-92
12	Region-wise collection of Wealth Tax and Other Direct Taxes	93
13	Region-wise Collection of Capital Value Tax	94
14	Region-wise Collection of Corporate Assets Tax	95
15	Region-wise/Zone-wise collection of Workers Welfare Fund	96

SR NO.	DESCRIPTION	PAGES

CUSTOMS

16	Collection of Customs Duties (Net)	97
17	Share of Collectorates in the collection of Customs Duties	98
18	Collection of Customs Duties Under Minor Heads	99
19	Collectorate-wise collection of Customs Duties Under Minor Heads (2002-03)	100
20	Commodity-wise Collection of Customs Duties	101-102
21	Incidence of Imports by Economic Categories	103
22	Rate-wise Value of Imports and Import Duties (2002-03)	104
23	Comparison of Value of Imports and Import Duties (2002-03 over 2001-02)	105
24	Annual Growth in the Value of Imports and Import Duty	106

CENTRAL EXCISE

25	Collection of Central Excise Duties - Gross, Refund/ Rebate and Net	107
26	Collectorate-wise Total Collection of Central Excise Duties (Gross)	108
27	Collectorate-wise Percentage Share in collection of Central Excise Duties	109
	Commodity-wise collection of Central Excise Duties	
28	All Pakistan	110-114
28.1	Karachi East Collectorate	115-117
28.2	Karachi West Collectorate	118-120

SR NO.	DESCRIPTION	PAGES
28.3	LTU, Karachi	121
28.4	Hyderabad Collectorate	122-123
28.5	Quetta Collectorate	124-125
28.6	Multan Collectorate	126-127
28.7	Faisalabad Collectorate	128-129
28.8	Lahore Collectorate	130-131
28.9	Rawalpindi Collectorate	132-134
28.10	Peshawar Collectorate	135-137
28.11	Gujranwala Collectorate	138-139
28.12	Customs Collectorate, Lahore	140
28.13	Preventive Collectorate, Karachi	141
28.14	Appraisement Collectorate, Karachi	142-143
28.15	Exports Collectorate, Karachi	144
28.16	Port Mohammad Bin Qasim Collectorate, Karachi	145

SALES TAX

29	Collectorate-wise collection of Sales Tax (Import and Domestic	147
30	Collectorate-wise percentage share of Sales Tax (Imports and Domestic	148
31	Collectorate-wise collection of Sales Tax Imports and Domestic (2002-03)	149

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

32	All Pakistan	150-170
32.1	Karachi East Collectorate	171-182

SR NO.	DESCRIPTION	PAGES
32.2	Karachi West Collectorate	183-193
32.3	LTU, Karachi	194-196
32.4	Peshawar Collectorate	197-204
32.5	Rawalpindi Collectorate	205-214
32.6	Lahore Collectorate	215-227
32.7	Gujranwala Collectorate	228-237
32.8	Faisalabad Collectorate	238-245
32.9	Multan Collectorate	246-251
32.10	Hyderabad Collectorate	252-256
32.11	Quetta Collectorate	257-261

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		
1	2	3	4	5	6	7	8	9	10	11	12
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**
2002-03	145,366	3	228	608	5,693	**151,898**	68,836	44,754	195,139	**308,729**	**460,627**

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
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%**
2002-03	151,898	33.0%	**6.6%**	308,729	67.0%	**18.0%**	460,627	**14.0%**

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			
	Collection	% Share in total Direct Taxes	% Share in Federal Tax Receipts	**Annual Growth (%)**	Collection	% Share in total Direct Taxes	% Share in Federal Tax Receipts	**Annual Growth (%)**
1	2	3	4	5	6	7	8	9
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%**
2002-03	145,366	95.7%	31.6%	**6.5%**	6,532	4.3%	1.4%	**9.5%**

TABLE -4
ANNUAL GROWTH IN INDIRECT TAXES

(Rs.in Million)

YEARS	CUSTOMS		CENTRAL EXCISE		SALES TAX					
					IMPORTS		*DOMESTIC*		*TOTAL*	
	Collec-tion	Annual Growth (%)	Collec-tion	Annual Growth (%)	Collec-tion	Annual Growth (%)	Collec-tion	Annual Growth (%)	Collec-tion	Annual Growth (%)
1	2	3	4	5	6	7	8	9	10	11
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%**
2002-03	68,836	**44.0%**	44,754	**-5.2%**	105,605	13.8%	89,534	21.3%	195,139	**17.2%**

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
1993-94	64,240	49.7%	**37.2%**	34,520	26.7%	**20.0%**	30,379	23.5%	**17.6%**
1994-95	77,653	47.1%	**34.3%**	43,691	26.5%	**19.3%**	43,574	26.4%	**19.2%**
1995-96	88,916	46.8%	**33.2%**	51,115	26.9%	**19.1%**	49,841	26.2%	**18.6%**
1996-97	86,094	43.7%	**30.5%**	55,265	28.0%	**19.6%**	55,668	28.3%	**19.7%**
1997-98	74,496	39.1%	**25.4%**	62,011	32.6%	**21.1%**	53,942	28.3%	**18.4%**
1998-99	65,292	32.9%	**21.2%**	60,905	30.7%	**19.7%**	72,105	36.4%	**23.4%**
1999-00	61,659	26.3%	**17.8%**	55,784	23.8%	**16.1%**	116,711	49.8%	**33.6%**
2000-01	65,047	24.3%	**16.6%**	49,080	18.3%	**12.5%**	153,565	57.4%	**39.1%**
2001-02	47,818	18.3%	**11.8%**	47,186	18.0%	**11.7%**	166,561	63.7%	**41.2%**
2002-03	68,836	22.3%	**14.9%**	44,754	14.5%	**9.7%**	195,139	63.2%	**42.4%**

TABLE-6

TAX - GDP RATIO

(Rs. in Million)

YEARS	GDP * (mp)	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
1993-94	1,561,104	43,452	2.78%	129,139	8.27%	26,483	1.70%	172,591	**11.06%**	199,074	**12.75%**
1994-95	1,865,922	61,660	3.30%	164,918	8.84%	20,710	1.11%	226,578	**12.14%**	247,288	**13.25%**
1995-96	2,120,173	78,165	3.69%	189,872	8.96%	24,879	1.17%	268,037	**12.64%**	292,916	**13.82%**
1996-97	2,428,312	85,060	3.50%	197,027	8.11%	27,317	1.12%	282,087	**11.62%**	309,404	**12.74%**
1997-98	2,677,656	103,182	3.85%	190,449	7.11%	42,911	1.60%	293,631	**10.97%**	336,542	**12.57%**
1998-99	2,938,379	110,207	3.75%	198,302	6.75%	61,927	2.11%	308,509	**10.50%**	370,436	**12.61%**
1999-00	3,147,167	112,950	3.59%	234,154	7.44%	38,912	1.24%	347,104	**11.03%**	386,016	**12.27%**
2000-01	3,423,080	124,585	3.64%	267,692	7.82%	30,200	0.88%	392,277	**11.46%**	422,477	**12.34%**
2001-02	3,628,731	142,505	3.93%	261,565	7.21%	54,300	1.50%	404,070	**11.14%**	458,370	**12.63%**
2002-03	4,018,112	151,898	3.78%	308,729	7.68%	66,000	1.64%	460,627	**11.46%**	526,627	**13.11%**

* Source: Pakistan Economic Survey 2002-03.

TABLE-7

TAX - GDP RATIO OF DIRECT TAXES

(Rs. in Million)

YEARS	GDP * (mp)	INCOME TAX		OTHER DIRECT TAXES		TOTAL DIRECT TAXES	
		Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	**Collection**	**Tax/GDP Ratio (%)**
1	2	3	4	5	6	7	8
1993-94	1,561,104	41,467	2.66%	1,985	0.13%	**43,452**	**2.78%**
1994-95	1,865,922	59,064	3.17%	2,596	0.14%	**61,660**	**3.30%**
1995-96	2,120,173	75,036	3.54%	3,129	0.15%	**78,165**	**3.69%**
1996-97	2,428,312	80,400	3.31%	4,660	0.19%	**85,060**	**3.50%**
1997-98	2,677,656	97,135	3.63%	6,047	0.23%	**103,182**	**3.85%**
1998-99	2,938,379	103,189	3.51%	7,018	0.24%	**110,207**	**3.75%**
1999-00	3,147,167	105,337	3.35%	7,613	0.24%	**112,950**	**3.59%**
2000-01	3,423,080	117,462	3.43%	7,123	0.21%	**124,585**	**3.64%**
2001-02	3,628,731	136,542	3.76%	5,963	0.16%	**142,505**	**3.93%**
2002-03	4,018,112	145,366	3.62%	6,532	0.16%	**151,898**	**3.78%**

* Source: Pakistan Economic Survey 2002-03.

TABLE-8
TAX - GDP RATIO OF INDIRECT TAXES

(Rs. in Million)

YEARS	GDP * (mp)	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
1993-94	1,561,104	64,240	4.12%	34,520	2.21%	30,379	1.95%	**129,139**	**8.27%**
1994-95	1,865,922	77,653	4.16%	43,691	2.34%	43,574	2.34%	**164,918**	**8.84%**
1995-96	2,120,173	88,916	4.19%	51,115	2.41%	49,841	2.35%	**189,872**	**8.96%**
1996-97	2,428,312	86,094	3.55%	55,265	2.28%	55,668	2.29%	**197,027**	**8.11%**
1997-98	2,677,656	74,496	2.78%	62,011	2.32%	53,942	2.01%	**190,449**	**7.11%**
1998-99	2,938,379	65,292	2.22%	60,905	2.07%	72,105	2.45%	**198,302**	**6.75%**
1999-00	3,147,167	61,659	1.96%	55,784	1.77%	116,711	3.71%	**234,154**	**7.44%**
2000-01	3,423,080	65,047	1.90%	49,080	1.43%	153,565	4.49%	**267,692**	**7.82%**
2001-02	3,628,731	47,818	1.32%	47,186	1.30%	166,561	4.59%	**261,565**	**7.21%**
2002-03	4,018,112	68,836	1.71%	44,754	1.11%	195,139	4.86%	**308,729**	**7.68%**

* Source: Pakistan Economic Survey 2002-03.

INCOME TAX

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

(Rs. in Million)

S.No.	Regions/Zones	1998-99	1999-00	2000-01	2001-02	2002-03
	CORPORATE REGION	**31,815**	**20,742**	**27,499**	**32,076**	**27,787**
1.	CIT, Companies-I, Karachi	20,340	8,514	10,614	11,829	4,090
2.	CIT, Companies-II, Karachi	2,206	2,458	2,527	2,930	1,007
3.	CIT, Companies-III, Karachi	2,479	3,019	4,057	4,220	1,748
4.	CIT, Companies-IV, Karachi	3,126	2,068	2,758	3,326	1,784
5.	CIT, Companies-V, Karachi	-	-	-	1,758	17,985
6.	Special Zone, Karachi	3,664	4,683	7,543	8,013	1,173
	SOUTHERN REGION	**29,092**	**33,466**	**37,582**	**34,949**	**19,747**
7.	CIT, `A' Zone, Karachi	799	944	661	851	956
8.	CIT, `B' Zone, Karachi	774	1,282	834	559	606
9.	CIT, `C' Zone, Karachi	1,812	2,160	1,760	1,670	1,596
10.	CIT, `D' Zone, Karachi	413	675	441	-	11,856
11.	CIT, `E' Zone, Karachi	738	1,179	828	741	837
12.	CIT, `F' Zone, Karachi	18,884	21,272	26,738	27,045	-
13.	CIT, Hyderabad Zone	2,582	2,558	3,172	1,487	1,505
14.	CIT, Sukkur Zone	3,090	3,396	3,148	2,596	2,391
	EASTERN REGION	**15,491**	**15,913**	**18,594**	**17,651**	**18,987**
15.	CIT, `A' Zone, Lahore	634	1,336	958	966	1,209
16.	CIT, `B' Zone, Lahore	1,567	2,464	1,917	2,035	2,120
17.	CIT, `C' Zone, Lahore	1,076	1,178	6,365	6,506	6,803
18.	CIT, Companies-I, Lahore	5,817	3,495	4,985	4,725	4,863
19.	CIT, Companies-II, Lahore	2,513	3,087	3,451	2,177	2,603
20.	Special Zone, Lahore	3,884	4,353	918	1,242	1,389
	CENTRAL REGION	**6,440**	**7,998**	**7,304**	**7,659**	**8,460**
21.	CIT, Sahiwal Zone	395	410	410	431	690
22.	CIT, Bahawalpur Zone	847	973	969	908	992
23.	CIT, Multan Zone	2,347	2,876	2,663	2,941	3,043
24.	CIT, Faisalabad Zone	1,115	1,789	1,358	1,351	1,358
25.	CIT, Companies Zone, Faisalabad	859	994	1,076	1,251	1,667
26.	CIT, Sargodha Zone	877	956	828	777	710
	NORTHERN REGION	**20,351**	**27,218**	**26,483**	**44,207**	**47,937**
27.	CIT, Gujranwala Zone	832	1,110	992	1,043	1,167
28.	CIT, Sialkot Zone	1,093	1,246	1,261	1,222	1,158
29.	CIT, Rawalpindi Zone	2,984	3,100	3,077	3,149	3,577
30.	CIT, Islamabad Zone	2,219	2,852	3,106	3,646	3,988
31.	CIT, Companies Zone, Islamabad	9,392	14,072	14,942	31,673	34,201
32.	CIT, Peshawar Zone	2,037	2,438	1,372	1,482	1,600
33.	CIT, Companies Zone, Peshawar	1,794	2,400	1,733	1,992	2,246
34.	**LTU, Krachi**	-	-	-	-	**22,395**
35.	**MTU,Lahore**	-	-	-	-	**53**
	Grand Total	**103,189**	**105,337**	**117,462**	**136,542**	**145,366**

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

S.No.	Regions/Zones	1998-99	1999-00	2000-01	2001-02	2002-03
	CORPORATE REGION	30.8%	19.7%	23.4%	23.5%	19.1%
1.	CIT, Companies-I, Karachi	19.7%	8.1%	9.0%	8.7%	2.8%
2.	CIT, Companies-II, Karachi	2.1%	2.3%	2.2%	2.1%	0.7%
3.	CIT, Companies-III, Karachi	2.4%	2.9%	3.5%	3.1%	1.2%
4.	CIT, Companies-IV, Karachi	3.0%	2.0%	2.3%	2.4%	1.2%
5.	CIT, Companies-V, Karachi	-	-	-	1.3%	12.4%
6.	Special Zone, Karachi	3.6%	4.4%	6.4%	5.9%	0.8%
	SOUTHERN REGION	28.2%	31.8%	32.0%	25.6%	13.6%
7.	CIT, `A' Zone, Karachi	0.8%	0.9%	0.6%	0.6%	0.7%
8.	CIT, `B' Zone, Karachi	0.8%	1.2%	0.7%	0.4%	0.4%
9.	CIT, `C' Zone, Karachi	1.8%	2.1%	1.5%	1.2%	1.1%
10.	CIT, `D' Zone, Karachi	0.4%	0.6%	0.4%	0.0%	0.0%
11.	CIT, `E' Zone, Karachi	0.7%	1.1%	0.7%	0.5%	0.6%
12.	CIT, `F' Zone, Karachi	18.3%	20.2%	22.8%	19.8%	0.0%
13.	CIT, Hyderabad Zone	2.5%	2.4%	2.7%	1.1%	1.0%
14.	CIT, Sukkur Zone	3.0%	3.2%	2.7%	1.9%	1.6%
	EASTERN REGION	15.0%	15.1%	15.8%	12.9%	13.1%
15.	CIT, `A' Zone, Lahore	0.6%	1.3%	0.8%	0.7%	0.8%
16.	CIT, `B' Zone, Lahore	1.5%	2.3%	1.6%	1.5%	1.5%
17.	CIT, `C' Zone, Lahore	1.0%	1.1%	5.4%	4.8%	4.7%
18.	CIT, Companies-I, Lahore	5.6%	3.3%	4.2%	3.5%	3.3%
19.	CIT, Companies-II, Lahore	2.4%	2.9%	2.9%	1.6%	1.8%
20.	Special Zone, Lahore	3.8%	4.1%	0.8%	0.9%	1.0%
	CENTRAL REGION	6.2%	7.6%	6.2%	5.6%	5.8%
21.	CIT, Sahiwal Zone	0.4%	0.4%	0.3%	0.3%	0.5%
22.	CIT, Bahawalpur Zone	0.8%	0.9%	0.8%	0.7%	0.7%
23.	CIT, Multan Zone	2.3%	2.7%	2.3%	2.2%	2.1%
24.	CIT, Faisalabad Zone	1.1%	1.7%	1.2%	1.0%	0.9%
25.	CIT, Companies Zone, Faisalabad	0.8%	0.9%	0.9%	0.9%	1.1%
26.	CIT, Sargodha Zone	0.8%	0.9%	0.7%	0.6%	0.5%
	NORTHERN REGION	19.7%	25.8%	22.5%	32.4%	33.0%
27.	CIT, Gujranwala Zone	0.8%	1.1%	0.8%	0.8%	0.8%
28.	CIT, Sialkot Zone	1.1%	1.2%	1.1%	0.9%	0.8%
29.	CIT, Rawalpindi Zone	2.9%	2.9%	2.6%	2.3%	2.5%
30.	CIT, Islamabad Zone	2.2%	2.7%	2.6%	2.7%	2.7%
31.	CIT, Companies Zone, Islamabad	9.1%	13.4%	12.7%	23.2%	23.5%
32.	CIT, Peshawar Zone	2.0%	2.3%	1.2%	1.1%	1.1%
33.	CIT, Companies Zone, Peshawar	1.7%	2.3%	1.5%	1.5%	1.5%
34.	**LTU, Krachi**	-	-	-	-	15.4%
35.	**MTU,Lahore**	-	-	-	-	-
	Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE-11
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**18,487**	**14,507**	**16,486**	**23,247**	**25,539**
a) Arrear demand	7,901	4,875	4,153	4,355	4,530
b) Current demand	10,586	9,632	12,333	18,892	21,009
2. **Payments with returns**	**20,462**	**34,878**	**34,993**	**50,855**	**53,895**
a) Adjustments out of deposits u/s 53	54	2	-	-	-
b) Adjustments out of deposits u/s 53 current	16,683	21,611	23,235	35,629	47,312
c) U/s 59-D Amnesty	-	7,308	2,926	455	-
d) U/s 80-D	99	121	709	61	63
e) Cash/cheque	3,626	5,836	7,746	14,161	5,712
f) Under SAS	-	-	377	549	808
3. **Deduction at source**	**74,517**	**75,189**	**79,155**	**78,884**	**84,973**
a) U/s 50(1) Salary	6,295	7,925	7,689	8,738	9,852
b) U/s 50(2) Securities	13,314	11,636	8,002	6,227	4,778
c) U/s 50(2A) Interest	5,304	6,161	6,265	6,466	5,702
d) U/s 50(2B) Bank Trans.	711	819	794	740	107
e) U/s 50(3) Non Residents	613	902	1,027	1,227	1,608
f) U/s 50(3A) Tec. Fee	443	515	624	672	822
g) U/s 50(4) Contracts	22,414	20,152	20,254	18,850	22,963
h) U/s 50(4A) Brokrage Fee	191	542	765	848	637
i) U/s 50(5) Imports	14,094	14,699	19,423	19,231	20,788
j) U/s 50(5A) Exports	2,583	2,965	4,646	5,300	5,750
k) U/s 50(5AA) Indirect Exports	-	-	48	82	56
l) U/s 50(5B) Auth.dealers (F.Exchange)	24	15	9	53	42
m) U/s 50(6) Transport	784	873	814	741	821
n U/s 50(6A) Dividends	672	753	853	1,690	1,887
o) U/s 50(7) Bonus & Bonus Shares	10	12	18	27	20

National

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	462	171	170	87	16
q)	U/s 50(7B) House Rental	158	204	185	194	246
r)	U/s 50(7BB) Building Plan App.	36	38	15	3	20
s)	U/s 50(7C) Prizes & Winnings	606	755	458	524	587
t)	U/s 50(7D) Interest on Bonds	463	693	651	819	758
u)	U/s 50(7E) Elec. Bills	2,345	2,583	3,049	3,246	3,964
v)	U/s 50(7F) Mobile Phone	788	1,164	1,396	1,664	2,454
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	-	27
aa)	Miscellaneous	2,207	1,192	1,260	971	1,068
4.	**Total (Gross)**	**113,466**	**124,574**	**130,634**	**152,986**	**164,407**
	Less Refunds	10,277	19,237	13,172	16,444	19,041
5.	**Total (Net)**	**103,189**	**105,337**	**117,462**	**136,542**	**145,366**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	15,853	12,190	16,666	24,209	26,031
b)	Collections	7,901	4,875	4,153	4,355	4,530
c)	Percentage	49.8	40.0	24.9	18.0	17.4
7.	**Collection out of current demand**					
a)	Recoverable demand	26,658	25,938	31,502	34,850	53,820
b)	Collections	10,586	9,632	12,333	18,892	21,009
c)	Percentage	39.7	37.1	39.1	54.2	39.0
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	565	391	-	-	-
b)	Adjustments	565	391	-	-	-
	i) With returns	565	391	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**11,443**	**8,913**	**10,867**	**11,447**	**4,273**
a) Arrear demand	4,637	2,002	1,575	1,893	749
b) Current demand	6,806	6,911	9,292	9,554	3,524
2. **Payments with returns**	**10,700**	**11,176**	**13,902**	**18,369**	**2,511**
a) Adjustments out of deposits u/s 53	53	-	-	-	-
b) Adjustments out of deposits u/s 53 current	9,930	8,731	11,246	15,742	2,024
c) U/s 59-D Amnesty	-	845	417	452	-
d) U/s 80-D	47	59	354	22	23
e) Cash/cheque	670	1,541	1,885	2,153	450
f) Under SAS	-	-	-	-	14
3. **Deduction at source**	**16,944**	**14,049**	**12,058**	**11,005**	**23,166**
a) U/s 50(1) Salary	253	265	349	443	369
b) U/s 50(2) Securities	11,092	8,486	5,880	4,378	121
c) U/s 50(2A) Interest	-	-	-	-	76
d) U/s 50(2B) Bank Trans.	-	-	-	1	3
e) U/s 50(3) Non Residents	378	552	734	844	798
f) U/s 50(3A) Tec. Fee	325	355	440	443	403
g) U/s 50(4) Contracts	3,703	3,250	3,191	3,329	2,970
h) U/s 50(4A) Brokrage Fee	79	320	420	443	271
i) U/s 50(5) Imports	-	-	-	-	17,177
j) U/s 50(5A) Exports	1	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	41	48	23
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	42
m) U/s 50(6) Transport	4	4	5	17	2
n U/s 50(6A) Dividends	333	348	371	543	701
o) U/s 50(7) Bonus & Bonus Shares	7	8	1	7	13

Corporate Region, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	4	4	3	1	-
q) U/s 50(7B) House Rental	53	65	33	35	28
r) U/s 50(7BB) Building Plan App.	5	4	6	1	16
s) U/s 50(7C) Prizes & Winnings	1	-	2	-	-
t) U/s 50(7D) Interest on Bonds	-	-	3	-	8
u) U/s 50(7E) Elec. Bills	-	-	-	7	15
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	-	6
aa) Miscellaneous	706	139	70	12	124
4. **Total (Gross)**	**39,087**	**34,138**	**36,827**	**40,821**	**29,950**
Less Refunds	7,272	13,396	9,328	8,745	2,163
5. **Total (Net)**	**31,815**	**20,742**	**27,499**	**32,076**	**27,787**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	8,736	6,535	6,528	11,153	6,358
b) Collections	4,637	2,002	1,575	1,893	749
c) Percentage	53.1	30.6	24.1	17.0	11.8
7. **Collection out of current demand**					
a) Recoverable demand	12,444	13,986	16,216	12,023	9,399
b) Collections	6,806	6,911	9,292	9,554	3,524
c) Percentage	54.7	49.4	57.3	79.5	37.5
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**7,014**	**4,009**	**3,750**	**3,922**	**1,152**
a) Arrear demand	3,430	1,009	478	613	185
b) Current demand	3,584	3,000	3,272	3,309	967
2. **Payments with returns**	**5,151**	**3,215**	**3,345**	**4,664**	**426**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	4,881	2,665	3,061	4,431	322
c) U/s 59-D Amnesty	-	185	191	106	-
d) U/s 80-D	13	9	7	1	2
e) Cash/cheque	257	356	86	126	102
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**12,309**	**8,874**	**7,627**	**6,322**	**2,986**
a) U/s 50(1) Salary	125	126	135	191	141
b) U/s 50(2) Securities	10,438	7,061	5,514	4,158	94
c) U/s 50(2A) Interest	-	-	-	-	76
d) U/s 50(2B) Bank Trans.	-	-	-	1	3
e) U/s 50(3) Non Residents	302	398	402	409	755
f) U/s 50(3A) Tec. Fee	320	330	397	295	395
g) U/s 50(4) Contracts	824	640	669	715	537
h) U/s 50(4A) Brokrage Fee	49	51	220	229	164
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	41	48	22
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	42
m) U/s 50(6) Transport	-	1	1	1	1
n U/s 50(6A) Dividends	220	233	189	267	583
o) U/s 50(7) Bonus & Bonus Shares	4	4	-	-	11

Companies-I, Karachi (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	-	2	3	-	-
q)	U/s 50(7B) House Rental	21	22	6	1	3
r)	U/s 50(7BB) Building Plan App.	-	1	1	-	15
s)	U/s 50(7C) Prizes & Winnings	-	-	2	-	-
t)	U/s 50(7D) Interest on Bonds	-	-	3	-	8
u)	U/s 50(7E) Elec. Bills	-	-	-	7	15
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	6	4	43	-	121
4.	**Total (Gross)**	**24,474**	**16,098**	**14,722**	**14,908**	**4,564**
	Less Refunds	4,134	7,584	4,108	3,079	474
5.	**Total (Net)**	**20,340**	**8,514**	**10,614**	**11,829**	**4,090**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	5,313	2,620	1,276	5,746	1,222
b)	Collections	3,430	1,009	478	613	185
c)	Percentage	64.6	38.5	37.5	10.7	15.1
7.	**Collection out of current demand**					
a)	Recoverable demand	6,396	5,109	6,332	3,672	1,691
b)	Collections	3,584	3,000	3,272	3,309	967
c)	Percentage	56.0	58.7	51.7	90.1	57.2
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.1.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**1,017**	**1,062**	**1,081**	**1,233**	**258**
a) Arrear demand	458	404	281	302	96
b) Current demand	559	658	800	931	162
2. **Payments with returns**	**837**	**2,622**	**2,257**	**2,256**	**268**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	738	1,855	1,718	2,080	178
c) U/s 59-D Amnesty	-	199	56	-	-
d) U/s 80-D	19	23	334	12	9
e) Cash/cheque	80	545	149	164	81
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**998**	**856**	**924**	**1,057**	**840**
a) U/s 50(1) Salary	29	38	58	81	60
b) U/s 50(2) Securities	2	1	1	3	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	4	11	-	2	-
g) U/s 50(4) Contracts	752	726	716	764	717
h) U/s 50(4A) Brokrage Fee	6	14	14	34	39
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	55	55	50	118	18
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	4	-

Companies-II, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	-	-	1	-
q) U/s 50(7B) House Rental	8	9	-	5	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	142	1	1	12	-
4. **Total (Gross)**	**2,852**	**4,540**	**4,262**	**4,546**	**1,366**
Less Refunds	646	2,082	1,735	1,616	359
5. **Total (Net)**	**2,206**	**2,458**	**2,527**	**2,930**	**1,007**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	997	1,034	1,475	1,234	1,129
b) Collections	458	404	281	302	96
c) Percentage	45.9	39.1	19.1	24.5	8.5
7. **Collection out of current demand**					
a) Recoverable demand	1,548	2,047	1,681	1,364	995
b) Collections	559	658	800	931	162
c) Percentage	36.1	32.1	47.6	68.3	16.3
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**815**	**1,333**	**2,029**	**1,693**	**1,219**
a) Arrear demand	143	162	137	154	183
b) Current demand	672	1,171	1,892	1,539	1,036
2. **Payments with returns**	**1,265**	**1,401**	**1,852**	**2,647**	**337**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,154	1,186	1,506	2,459	278
c) U/s 59-D Amnesty	-	135	44	-	-
d) U/s 80-D	2	2	2	2	6
e) Cash/cheque	109	78	300	186	53
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**1,482**	**2,163**	**1,093**	**1,060**	**704**
a) U/s 50(1) Salary	26	30	50	54	51
b) U/s 50(2) Securities	641	1,410	359	210	15
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	-	-
g) U/s 50(4) Contracts	569	596	520	702	588
h) U/s 50(4A) Brokrage Fee	10	17	33	22	10
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	1
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	30	30	14	49	27
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	-	1

Companies-III, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	1	-	-	-
q) U/s 50(7B) House Rental	11	28	17	21	7
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	194	48	-	-	3
4. **Total (Gross)**	**3,562**	**4,897**	**4,974**	**5,400**	**2,260**
Less Refunds	1,083	1,878	917	1,180	512
5. **Total (Net)**	**2,479**	**3,019**	**4,057**	**4,220**	**1,748**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,141	1,115	1,482	1,189	1,272
b) Collections	143	162	137	154	183
c) Percentage	12.5	14.5	9.2	13.0	14.4
7. **Collection out of current demand**					
a) Recoverable demand	855	2,855	2,680	2,471	4,061
b) Collections	672	1,171	1,892	1,539	1,036
c) Percentage	78.6	41.0	70.6	62.3	25.5
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**1,517**	**1,301**	**1,889**	**1,765**	**1,026**
a) Arrear demand	469	288	426	248	89
b) Current demand	1,048	1,013	1,463	1,517	937
2. **Payments with returns**	**588**	**845**	**830**	**1,094**	**277**
a) Adjustments out of deposits u/s 53	53	-	-	-	-
b) Adjustments out of deposits u/s 53 current	445	591	597	853	205
c) U/s 59-D Amnesty	-	241	57	-	-
d) U/s 80-D	2	2	5	2	2
e) Cash/cheque	88	11	171	239	70
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**1,521**	**1,018**	**947**	**944**	**666**
a) U/s 50(1) Salary	62	52	71	77	70
b) U/s 50(2) Securities	9	13	5	4	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	7	60	3	5	13
f) U/s 50(3A) Tec. Fee	1	10	3	4	-
g) U/s 50(4) Contracts	1,078	786	653	664	504
h) U/s 50(4A) Brokrage Fee	8	64	142	127	45
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	2	-	-	-	-
n U/s 50(6A) Dividends	10	24	39	55	22
o) U/s 50(7) Bonus & Bonus Shares	2	3	-	-	-

Companies-IV, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	3	-	-	-	-
q) U/s 50(7B) House Rental	6	2	6	7	12
r) U/s 50(7BB) Building Plan App.	4	2	3	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	-	-	1	-	-
aa) Miscellaneous	327	2	21	-	-
4. **Total (Gross)**	**3,626**	**3,164**	**3,666**	**3,803**	**1,969**
Less Refunds	500	1,096	908	477	185
5. **Total (Net)**	**3,126**	**2,068**	**2,758**	**3,326**	**1,784**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,061	1,582	1,185	1,579	1,300
b) Collections	469	288	426	248	89
c) Percentage	44.2	18.2	35.9	15.7	6.8
7. **Collection out of current demand**					
a) Recoverable demand	2,557	2,141	2,442	1,426	1,344
b) Collections	1,048	1,013	1,463	1,517	937
c) Percentage	41.0	47.3	59.9	106.4	69.7
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	-	-	-	**526**	**128**
a) Arrear demand	-	-	-	51	88
b) Current demand	-	-	-	475	40
2. **Payments with returns**	-	-	-	**1,149**	**432**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	1,073	363
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	-	-	-	2
e) Cash/cheque	-	-	-	76	53
f) Under SAS	-	-	-	-	14
3. **Deduction at source**	-	-	-	**561**	**17,463**
a) U/s 50(1) Salary	-	-	-	5	8
b) U/s 50(2) Securities	-	-	-	1	2
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	245	30
f) U/s 50(3A) Tec. Fee	-	-	-	93	8
g) U/s 50(4) Contracts	-	-	-	206	234
h) U/s 50(4A) Brokrage Fee	-	-	-	5	1
i) U/s 50(5) Imports	-	-	-	-	17,177
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
n U/s 50(6A) Dividends	-	-	-	6	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	1

Companies-V, Karachi (Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	-	-	-	-
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	-	-	-	-	-
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. **Total (Gross)**	-	-	-	**2,236**	**18,023**
Less Refunds	-	-	-	478	38
5. **Total (Net)**	-	-	-	**1,758**	**17,985**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	-	-	-	253	326
b) Collections	-	-	-	51	88
c) Percentage	-	-	-	20.2	27.0
7. **Collection out of current demand**					
a) Recoverable demand	-	-	-	960	315
b) Collections	-	-	-	475	40
c) Percentage	-	-	-	49.5	12.7
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**1,080**	**1,208**	**2,118**	**2,308**	**490**
	a) Arrear demand	137	139	253	525	108
	b) Current demand	943	1,069	1,865	1,783	382
2.	**Payments with returns**	**2,859**	**3,093**	**5,618**	**6,559**	**771**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	2,712	2,434	4,364	4,846	678
	c) U/s 59-D Amnesty	-	85	69	346	-
	d) U/s 80-D	11	23	6	5	2
	e) Cash/cheque	136	551	1,179	1,362	91
	f) Under SAS	-	-	-	-	-
3.	**Deduction at source**	**634**	**1,138**	**1,467**	**1,061**	**507**
	a) U/s 50(1) Salary	11	19	35	35	39
	b) U/s 50(2) Securities	2	1	1	2	7
	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	480	502	633	278	390
	h) U/s 50(4A) Brokrage Fee	6	174	11	26	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	1	1	2	1	-
	n U/s 50(6A) Dividends	18	6	79	48	51
	o) U/s 50(7) Bonus & Bonus Shares	1	-	1	3	-

Special Zone, Karachi (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	1	1	-	-	-
q)	U/s 50(7B) House Rental	7	4	4	1	2
r)	U/s 50(7BB) Building Plan App.	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	-	6
aa)	Miscellaneous	37	84	5	-	-
4.	**Total (Gross)**	**4,573**	**5,439**	**9,203**	**9,928**	**1,768**
	Less Refunds	909	756	1,660	1,915	595
5.	**Total (Net)**	**3,664**	**4,683**	**7,543**	**8,013**	**1,173**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	224	184	1,110	1,152	1,109
b)	Collections	137	139	253	525	108
c)	Percentage	61.2	75.5	22.8	45.6	9.7
7.	**Collection out of current demand**					
a)	Recoverable demand	1,088	1,834	3,081	2,130	993
b)	Collections	943	1,069	1,865	1,783	382
c)	Percentage	86.7	58.3	60.5	83.7	38.5
8.	**Collection by adjustment out of advance tax deposits**					
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**450**	**470**	**671**	**855**	**532**
a) Arrear demand	192	194	202	213	190
b) Current demand	258	276	469	642	342
2. **Payments with returns**	**766**	**4,272**	**2,406**	**1,219**	**1,094**
a) Adjustments out of deposits u/s 53	1	2	-	-	-
b) Adjustments out of deposits u/s 53 current	284	327	418	497	456
c) U/s 59-D Amnesty	-	3,297	1,262	2	-
d) U/s 80-D	4	4	20	2	1
e) Cash/cheque	477	642	706	593	475
f) Under SAS	-	-	-	125	162
3. **Deduction at source**	**28,115**	**29,270**	**34,905**	**33,253**	**18,603**
a) U/s 50(1) Salary	3,285	4,372	4,267	4,783	5,258
b) U/s 50(2) Securities	62	51	80	36	15
c) U/s 50(2A) Interest	1,699	2,014	2,183	2,071	1,690
d) U/s 50(2B) Bank Trans.	277	355	303	288	39
e) U/s 50(3) Non Residents	29	1	1	1	-
f) U/s 50(3A) Tec. Fee	8	10	11	5	6
g) U/s 50(4) Contracts	6,119	5,142	5,756	3,959	4,797
h) U/s 50(4A) Brokrage Fee	49	118	185	218	142
i) U/s 50(5) Imports	12,219	12,664	16,418	16,428	518
j) U/s 50(5A) Exports	1,367	1,627	2,498	2,741	3,037
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	3	1	-	51	-
m) U/s 50(6) Transport	332	359	370	201	338
n U/s 50(6A) Dividends	36	21	35	66	215
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	11	-

Southern Region, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	135	27	41	34	5
q) U/s 50(7B) House Rental	30	35	41	41	69
r) U/s 50(7BB) Building Plan App.	13	10	2	-	1
s) U/s 50(7C) Prizes & Winnings	276	370	238	251	277
t) U/s 50(7D) Interest on Bonds	194	411	444	462	424
u) U/s 50(7E) Elec. Bills	598	654	930	868	1,015
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	-	1
aa) Miscellaneous	1,384	965	1,014	725	756
4. **Total (Gross)**	**29,331**	**34,012**	**37,982**	**35,327**	**20,229**
Less Refunds	239	546	400	378	482
5. **Total (Net)**	**29,092**	**33,466**	**37,582**	**34,949**	**19,747**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	557	651	869	1,710	944
b) Collections	192	194	202	213	190
c) Percentage	34.5	29.8	23.2	12.5	20.1
7. **Collection out of current demand**					
a) Recoverable demand	1,021	1,205	2,184	1,583	1,144
b) Collections	258	276	469	642	342
c) Percentage	25.3	22.9	21.5	40.6	29.9
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	1	-	-	-	-
b) Adjustments	1	-	-	-	-
i) With returns	1	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**38**	**30**	**47**	**66**	**46**
a) Arrear demand	18	18	11	20	17
b) Current demand	20	12	36	46	29
2. **Payments with returns**	**58**	**551**	**322**	**226**	**167**
a) Adjustments out of deposits u/s 53	-	2	-	-	-
b) Adjustments out of deposits u/s 53 current	19	22	37	57	54
c) U/s 59-D Amnesty	-	453	194	-	-
d) U/s 80-D	1	1	4	-	-
e) Cash/cheque	38	73	87	77	53
f) Under SAS	-	-	-	92	60
3. **Deduction at source**	**728**	**395**	**321**	**606**	**776**
a) U/s 50(1) Salary	1	3	4	3	4
b) U/s 50(2) Securities	1	1	1	1	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	427	324	264	532	737
h) U/s 50(4A) Brokrage Fee	13	18	20	33	20
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	1	-	1	1	2
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`A' Zone, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	3	2	3	5	-
q) U/s 50(7B) House Rental	3	4	4	9	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	279	43	23	22	4
4. **Total (Gross)**	**824**	**976**	**690**	**898**	**989**
Less Refunds	25	32	29	47	33
5. **Total (Net)**	**799**	**944**	**661**	**851**	**956**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	22	39	16	826	33
b) Collections	18	18	11	20	17
c) Percentage	81.8	46.2	68.8	2.4	51.5
7. **Collection out of current demand**					
a) Recoverable demand	56	37	93	225	144
b) Collections	20	12	36	46	29
c) Percentage	35.7	32.4	38.7	20.4	20.1
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**54**	**63**	**80**	**44**	**51**
a) Arrear demand	28	32	34	22	27
b) Current demand	26	31	46	22	24
2. **Payments with returns**	**114**	**811**	**382**	**157**	**162**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	33	37	44	53	64
c) U/s 59-D Amnesty	-	680	233	-	-
d) U/s 80-D	-	-	4	-	1
e) Cash/cheque	81	94	101	104	97
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**636**	**465**	**425**	**448**	**476**
a) U/s 50(1) Salary	1	1	3	2	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	616	449	403	404	430
h) U/s 50(4A) Brokrage Fee	5	10	11	12	8
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	9	1	-	19	12
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`B' Zone, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	2	1	3	3	-
q) U/s 50(7B) House Rental	2	2	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	1	5	21
4. **Total (Gross)**	**804**	**1,339**	**887**	**649**	**689**
Less Refunds	30	57	53	90	83
5. **Total (Net)**	**774**	**1,282**	**834**	**559**	**606**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	72	161	201	115	98
b) Collections	28	32	34	22	27
c) Percentage	38.9	19.9	16.9	19.1	27.6
7. **Collection out of current demand**					
a) Recoverable demand	171	258	121	84	52
b) Collections	26	31	46	22	24
c) Percentage	15.2	12.0	38.0	26.2	46.2
8. **Collection by adjustment out of advance tax deposits**					
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**85**	**120**	**151**	**132**	**53**
	a) Arrear demand	42	21	52	74	27
	b) Current demand	43	99	99	58	26
2.	**Payments with returns**	**108**	**771**	**505**	**152**	**153**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	39	41	45	44	56
	c) U/s 59-D Amnesty	-	632	332	2	-
	d) U/s 80-D	-	-	-	1	-
	e) Cash/cheque	69	98	128	105	21
	f) Under SAS	-	-	-	-	76
3.	**Deduction at source**	**1,661**	**1,307**	**1,144**	**1,423**	**1,416**
	a) U/s 50(1) Salary	5	5	7	6	3
	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	1,106	911	849	1,201	1,162
	h) U/s 50(4A) Brokrage Fee	20	67	106	130	68
	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	132	143	148	4	151
	n U/s 50(6A) Dividends	10	3	6	-	3
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	11	-

`C' Zone, Karachi (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
	p) U/s 50(7A) Auctions	55	7	12	16	2
	q) U/s 50(7B) House Rental	16	12	15	1	16
	r) U/s 50(7BB) Building Plan App.	11	7	-	-	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	-	-	1	-	1
	aa) Miscellaneous	305	152	-	2	8
4.	**Total (Gross)**	**1,854**	**2,198**	**1,800**	**1,707**	**1,622**
	Less Refunds	42	38	40	37	26
5.	**Total (Net)**	**1,812**	**2,160**	**1,760**	**1,670**	**1,596**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	75	63	246	315	290
	b) Collections	42	21	52	74	27
	c) Percentage	56.0	33.3	21.1	23.5	9.3
7.	**Collection out of current demand**					
	a) Recoverable demand	84	310	842	315	364
	b) Collections	43	99	99	58	26
	c) Percentage	51.2	31.9	11.8	18.4	7.1
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	-	-
	b) Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-11.2.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**25**	**15**	**25**	**-**	**47**
a) Arrear demand	13	8	6	-	24
b) Current demand	12	7	19	-	23
2. **Payments with returns**	**50**	**355**	**200**	**-**	**247**
a) Adjustments out of deposits u/s 53	1	-	-	-	-
b) Adjustments out of deposits u/s 53 current	17	18	24	-	120
c) U/s 59-D Amnesty	-	289	126	-	-
d) U/s 80-D	-	-	3	-	-
e) Cash/cheque	32	48	47	-	127
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**357**	**338**	**252**	**-**	**11,669**
a) U/s 50(1) Salary	-	-	-	-	4,874
b) U/s 50(2) Securities	-	-	-	-	15
c) U/s 50(2A) Interest	-	-	-	-	1,409
d) U/s 50(2B) Bank Trans.	-	-	-	-	32
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	295	312	235	-	198
h) U/s 50(4A) Brokrage Fee	3	6	7	-	16
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	2,981
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	-	-	-	-	133
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`D' Zone, Karachi

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	1	-	1	-	-
q) U/s 50(7B) House Rental	-	2	2	-	17
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	234
t) U/s 50(7D) Interest on Bonds	-	-	-	-	382
u) U/s 50(7E) Elec. Bills	-	-	-	-	681
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	58	18	7	-	697
4. **Total (Gross)**	**432**	**708**	**477**	**-**	**11,963**
Less Refunds	19	33	36	-	107
5. **Total (Net)**	**413**	**675**	**441**	**-**	**11,856**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	19	21	27	-	164
b) Collections	13	8	6	-	24
c) Percentage	68.4	38.1	22.2	-	14.6
7. **Collection out of current demand**					
a) Recoverable demand	32	22	48	-	123
b) Collections	12	7	19	-	23
c) Percentage	37.5	31.8	39.6	-	18.7
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	1	-	-	-	-
b) Adjustments	1	-	-	-	-
i) With returns	1	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**53**	**36**	**38**	**40**	**33**
	a) Arrear demand	17	19	19	18	18
	b) Current demand	36	17	19	22	15
2.	**Payments with returns**	**85**	**696**	**334**	**143**	**135**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	29	36	46	55	56
	c) U/s 59-D Amnesty	-	580	194	-	-
	d) U/s 80-D	1	-	5	-	-
	e) Cash/cheque	55	80	89	88	79
	f) Under SAS	-	-	-	-	-
3.	**Deduction at source**	**615**	**478**	**492**	**584**	**744**
	a) U/s 50(1) Salary	11	6	9	5	6
	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	584	442	420	527	683
	h) U/s 50(4A) Brokrage Fee	5	8	22	27	20
	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	3	4	11	7	17
	o) U/s 50(7) Bonus & Bonus Shares	-	1	-	-	-

`E' Zone, Karachi (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	1	-	7	1	-
q)	U/s 50(7B) House Rental	4	10	12	16	17
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	4	2	1	1	1
4.	**Total (Gross)**	**753**	**1,210**	**864**	**767**	**912**
	Less Refunds	15	31	36	26	75
5.	**Total (Net)**	**738**	**1,179**	**828**	**741**	**837**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	58	44	44	125	25
b)	Collections	17	19	19	18	18
c)	Percentage	29.3	43.2	43.2	14.4	72.0
7.	**Collection out of current demand**					
a)	Recoverable demand	116	37	405	107	47
b)	Collections	36	17	19	22	15
c)	Percentage	31.0	45.9	4.7	20.6	31.9
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.2.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**46**	**17**	**77**	**97**	**-**
a) Arrear demand	17	14	17	23	-
b) Current demand	29	3	60	74	-
2. **Payments with returns**	**192**	**441**	**350**	**256**	**-**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	65	84	111	116	-
c) U/s 59-D Amnesty	-	202	85	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	127	155	154	140	-
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**18,664**	**20,954**	**26,358**	**26,733**	**-**
a) U/s 50(1) Salary	2,865	3,910	3,781	4,390	-
b) U/s 50(2) Securities	-	-	54	7	-
c) U/s 50(2A) Interest	1,315	1,614	1,804	1,761	-
d) U/s 50(2B) Bank Trans.	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	11,554	11,995	15,892	15,556	-
j) U/s 50(5A) Exports	1,341	1,603	2,457	2,702	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	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	1998-99	1999-00	2000-01	2001-02	2002-03
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	233	310	210	219	-
t) U/s 50(7D) Interest on Bonds	178	374	406	425	-
u) U/s 50(7E) Elec. Bills	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	674	484	786	677	-
4. **Total (Gross)**	**18,902**	**21,412**	**26,785**	**27,086**	**-**
Less Refunds	18	140	47	41	-
5. **Total (Net)**	**18,884**	**21,272**	**26,738**	**27,045**	**-**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	18	47	59	25	-
b) Collections	17	14	17	23	-
c) Percentage	94.4	29.8	28.8	92.0	-
7. **Collection out of current demand**					
a) Recoverable demand	118	61	149	97	-
b) Collections	29	3	60	74	-
c) Percentage	24.6	4.9	40.3	76.3	-
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**67**	**63**	**114**	**171**	**89**
a) Arrear demand	32	42	43	32	34
b) Current demand	35	21	71	139	55
2. **Payments with returns**	**58**	**256**	**121**	**65**	**58**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	16	24	21	21	23
c) U/s 59-D Amnesty	-	185	50	-	-
d) U/s 80-D	2	3	2	1	-
e) Cash/cheque	40	44	48	10	9
f) Under SAS	-	-	-	33	26
3. **Deduction at source**	**2,503**	**2,306**	**2,967**	**1,294**	**1,417**
a) U/s 50(1) Salary	249	272	288	170	174
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	196	194	190	179	162
d) U/s 50(2B) Bank Trans.	47	44	38	43	4
e) U/s 50(3) Non Residents	4	-	-	-	-
f) U/s 50(3A) Tec. Fee	2	-	-	-	-
g) U/s 50(4) Contracts	1,651	1,439	2,062	507	668
h) U/s 50(4A) Brokrage Fee	2	5	4	6	5
i) U/s 50(5) Imports	74	63	92	92	75
j) U/s 50(5A) Exports	21	16	29	18	28
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	11	12	16	13	12
n U/s 50(6A) Dividends	-	1	-	1	1
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Hyderabad Zone

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
	p) U/s 50(7A) Auctions	34	7	6	6	3
	q) U/s 50(7B) House Rental	1	1	3	2	2
	r) U/s 50(7BB) Building Plan App.	1	1	1	-	-
	s) U/s 50(7C) Prizes & Winnings	24	35	12	21	24
	t) U/s 50(7D) Interest on Bonds	-	-	1	-	-
	u) U/s 50(7E) Elec. Bills	185	214	223	218	258
	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	2	18	1
4.	**Total (Gross)**	**2,628**	**2,625**	**3,202**	**1,530**	**1,564**
	Less Refunds	46	67	30	43	59
5.	**Total (Net)**	**2,582**	**2,558**	**3,172**	**1,487**	**1,505**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	143	189	159	128	191
	b) Collections	32	42	43	32	34
	c) Percentage	22.4	22.2	27.0	25.0	17.8
7.	**Collection out of current demand**					
	a) Recoverable demand	305	185	318	366	175
	b) Collections	35	21	71	139	55
	c) Percentage	11.5	11.4	22.3	38.0	31.4
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	-	-
	b) Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-11.2.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**82**	**126**	**139**	**305**	**213**
a) Arrear demand	25	40	20	24	43
b) Current demand	57	86	119	281	170
2. **Payments with returns**	**101**	**391**	**192**	**220**	**172**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	66	65	90	151	83
c) U/s 59-D Amnesty	-	276	48	-	-
d) U/s 80-D	-	-	2	-	-
e) Cash/cheque	35	50	52	69	89
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**2,951**	**3,027**	**2,946**	**2,165**	**2,105**
a) U/s 50(1) Salary	153	175	175	207	195
b) U/s 50(2) Securities	60	50	25	28	-
c) U/s 50(2A) Interest	187	206	187	131	119
d) U/s 50(2B) Bank Trans.	88	96	86	52	3
e) U/s 50(3) Non Residents	25	-	-	-	-
f) U/s 50(3A) Tec. Fee	5	8	11	5	5
g) U/s 50(4) Contracts	1,440	1,265	1,476	621	919
h) U/s 50(4A) Brokrage Fee	1	4	7	6	5
i) U/s 50(5) Imports	591	606	427	780	443
j) U/s 50(5A) Exports	5	8	10	21	28
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	189	204	206	184	175
n U/s 50(6A) Dividends	13	12	17	22	47
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sukkur Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	39	10	9	3	-
q) U/s 50(7B) House Rental	4	4	3	3	5
r) U/s 50(7BB) Building Plan App.	-	-	1	-	-
s) U/s 50(7C) Prizes & Winnings	19	25	16	11	19
t) U/s 50(7D) Interest on Bonds	16	37	37	37	42
u) U/s 50(7E) Elec. Bills	54	54	58	54	76
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	62	263	194	-	24
4. **Total (Gross)**	**3,134**	**3,544**	**3,277**	**2,690**	**2,490**
Less Refunds	44	148	129	94	99
5. **Total (Net)**	**3,090**	**3,396**	**3,148**	**2,596**	**2,391**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	150	87	117	176	143
b) Collections	25	40	20	24	43
c) Percentage	16.7	46.0	17.1	13.6	30.1
7. **Collection out of current demand**					
a) Recoverable demand	139	295	208	389	239
b) Collections	57	86	119	281	170
c) Percentage	41.0	29.2	57.2	72.2	71.1
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**2,957**	**3,040**	**2,886**	**3,674**	**4,285**
a) Arrear demand	1,921	1,740	1,607	1,673	1,803
b) Current demand	1,036	1,300	1,279	2,001	2,482
2. **Payments with returns**	**3,278**	**5,912**	**5,504**	**4,859**	**4,774**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	2,722	2,794	4,024	3,551	3,907
c) U/s 59-D Amnesty	-	1,566	605	-	-
d) U/s 80-D	24	39	46	28	36
e) Cash/cheque	532	1,513	698	1,184	669
f) Under SAS	-	-	131	96	162
3. **Deduction at source**	**10,871**	**10,479**	**11,879**	**11,976**	**12,703**
a) U/s 50(1) Salary	990	1,268	1,236	1,236	1,400
b) U/s 50(2) Securities	1,643	1,515	1,217	859	740
c) U/s 50(2A) Interest	949	1,144	1,162	1,188	1,223
d) U/s 50(2B) Bank Trans.	107	110	121	108	42
e) U/s 50(3) Non Residents	72	58	99	114	120
f) U/s 50(3A) Tec. Fee	35	26	32	44	17
g) U/s 50(4) Contracts	4,232	3,031	3,527	3,805	4,123
h) U/s 50(4A) Brokrage Fee	15	16	30	34	31
i) U/s 50(5) Imports	1,179	1,212	2,130	1,848	1,903
j) U/s 50(5A) Exports	604	670	969	1,148	1,188
k) U/s 50(5AA) Indirect Exports	-	-	7	34	33
l) U/s 50(5B) Auth.dealers (F.Exchange)	14	1	1	1	-
m) U/s 50(6) Transport	112	122	115	136	129
n U/s 50(6A) Dividends	24	143	134	239	252
o) U/s 50(7) Bonus & Bonus Shares	1	3	17	7	7

Eastern Region, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	29	4	6	4	3
q) U/s 50(7B) House Rental	14	36	27	14	33
r) U/s 50(7BB) Building Plan App.	5	6	1	2	3
s) U/s 50(7C) Prizes & Winnings	170	197	97	103	126
t) U/s 50(7D) Interest on Bonds	55	108	68	206	183
u) U/s 50(7E) Elec. Bills	454	513	560	645	794
v) U/s 50(7F) Mobile Phone	143	162	159	161	337
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	24	25	20	22	16
4. **Total (Gross)**	**17,106**	**19,431**	**20,269**	**20,509**	**21,762**
Less Refunds	1,615	3,518	1,675	2,858	2,775
5. **Total (Net)**	**15,491**	**15,913**	**18,594**	**17,651**	**18,987**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	3,069	2,239	3,859	5,188	8,182
b) Collections	1,921	1,740	1,607	1,673	1,803
c) Percentage	62.6	77.7	41.6	32.2	22.0
7. **Collection out of current demand**					
a) Recoverable demand	3,817	5,432	5,977	6,167	10,680
b) Collections	1,036	1,300	1,279	2,001	2,482
c) Percentage	27.1	23.9	21.4	32.4	23.2
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**65**	**88**	**64**	**79**	**143**
	a) Arrear demand	29	35	26	30	42
	b) Current demand	36	53	38	49	101
2.	**Payments with returns**	**84**	**616**	**237**	**141**	**155**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	20	27	28	44	58
	c) U/s 59-D Amnesty	-	500	104	-	-
	d) U/s 80-D	-	-	2	-	-
	e) Cash/cheque	64	89	2	1	6
	f) Under SAS	-	-	101	96	91
3.	**Deduction at source**	**496**	**643**	**672**	**764**	**935**
	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	496	625	654	670	789
	h) U/s 50(4A) Brokrage Fee	-	2	3	3	2
	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	141
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`A' Zone, Lahore (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	-	2	-	1	-
q)	U/s 50(7B) House Rental	-	2	3	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	-	-	-
4.	**Total (Gross)**	**645**	**1,347**	**973**	**984**	**1,233**
	Less Refunds	11	11	15	18	24
5.	**Total (Net)**	**634**	**1,336**	**958**	**966**	**1,209**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	85	50	85	47	153
b)	Collections	29	35	26	30	42
c)	Percentage	34.1	70.0	30.6	63.8	27.5
7.	**Collection out of current demand**					
a)	Recoverable demand	137	178	153	179	314
b)	Collections	36	53	38	49	101
c)	Percentage	26.3	29.8	24.8	27.4	32.2
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.3.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**135**	**125**	**47**	**299**	**145**
a) Arrear demand	87	76	26	61	38
b) Current demand	48	49	21	238	107
2. **Payments with returns**	**120**	**792**	**355**	**188**	**210**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	25	31	35	52	67
c) U/s 59-D Amnesty	-	680	152	-	-
d) U/s 80-D	-	-	2	-	-
e) Cash/cheque	95	81	165	136	143
f) Under SAS	-	-	1	-	-
3. **Deduction at source**	**1,335**	**1,565**	**1,542**	**1,569**	**1,780**
a) U/s 50(1) Salary	889	1,106	1,066	1,044	1,180
b) U/s 50(2) Securities	2	-	1	-	-
c) U/s 50(2A) Interest	8	8	7	3	3
d) U/s 50(2B) Bank Trans.	3	6	7	3	4
e) U/s 50(3) Non Residents	3	-	-	-	-
f) U/s 50(3A) Tec. Fee	8	1	1	-	-
g) U/s 50(4) Contracts	292	292	308	369	412
h) U/s 50(4A) Brokrage Fee	3	3	10	17	16
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	106	115	114	131	126
n U/s 50(6A) Dividends	2	2	4	-	5
o) U/s 50(7) Bonus & Bonus Shares	-	1	1	1	1

`B' Zone, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	3	1	3	1	2
q) U/s 50(7B) House Rental	12	18	17	-	23
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	-	-	-	-	4
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	2	11	3	-	4
4. **Total (Gross)**	**1,590**	**2,482**	**1,944**	**2,056**	**2,135**
Less Refunds	23	18	27	21	15
5. **Total (Net)**	**1,567**	**2,464**	**1,917**	**2,035**	**2,120**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	290	298	300	376	357
b) Collections	87	76	26	61	38
c) Percentage	30.0	25.5	8.7	16.2	10.6
7. **Collection out of current demand**					
a) Recoverable demand	208	203	269	454	362
b) Collections	48	49	21	238	107
c) Percentage	23.1	24.1	7.8	52.4	29.6
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**35**	**40**	**20**	**65**	**110**
a) Arrear demand	19	25	12	20	31
b) Current demand	16	15	8	45	79
2. **Payments with returns**	**47**	**453**	**191**	**83**	**110**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	16	10	18	22	42
c) U/s 59-D Amnesty	-	386	104	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	31	57	69	61	68
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**1,018**	**722**	**6,203**	**6,369**	**6,621**
a) U/s 50(1) Salary	18	30	31	28	29
b) U/s 50(2) Securities	-	-	-	1	-
c) U/s 50(2A) Interest	25	25	1,154	1,178	1,218
d) U/s 50(2B) Bank Trans.	5	6	109	105	38
e) U/s 50(3) Non Residents	-	-	1	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	951	647	910	1,017	1,090
h) U/s 50(4A) Brokrage Fee	-	-	3	2	3
i) U/s 50(5) Imports	-	-	2,130	1,848	1,903
j) U/s 50(5A) Exports	3	4	968	1,147	1,188
k) U/s 50(5AA) Indirect Exports	-	-	7	34	32
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	1	1	-
m) U/s 50(6) Transport	5	7	1	5	3
n U/s 50(6A) Dividends	5	-	9	21	8
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`C' Zone, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	6	-	1	1	1
q) U/s 50(7B) House Rental	-	-	3	6	3
r) U/s 50(7BB) Building Plan App.	-	-	-	1	-
s) U/s 50(7C) Prizes & Winnings	-	-	97	103	126
t) U/s 50(7D) Interest on Bonds	-	-	68	206	183
u) U/s 50(7E) Elec. Bills	-	-	560	645	794
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	2
4. **Total (Gross)**	**1,100**	**1,215**	**6,414**	**6,517**	**6,841**
Less Refunds	24	37	49	11	38
5. **Total (Net)**	**1,076**	**1,178**	**6,365**	**6,506**	**6,803**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	85	87	122	172	148
b) Collections	19	25	12	20	31
c) Percentage	22.4	28.7	9.8	11.6	20.9
7. **Collection out of current demand**					
a) Recoverable demand	81	153	86	87	144
b) Collections	16	15	8	45	79
c) Percentage	19.8	9.8	9.3	51.7	54.9
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTIONS

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**1,460**	**1,284**	**1,375**	**1,648**	**2,196**
a) Arrear demand	876	838	840	854	787
b) Current demand	584	446	535	794	1,409
2. **Payments with returns**	**1,808**	**2,233**	**2,266**	**2,562**	**2,432**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,596	1,527	1,909	2,136	2,140
c) U/s 59-D Amnesty	-	-	93	-	-
d) U/s 80-D	18	32	15	6	6
e) Cash/cheque	194	674	249	420	231
f) Under SAS	-	-	-	-	55
3. **Deduction at source**	**3,120**	**2,099**	**2,081**	**1,761**	**1,555**
a) U/s 50(1) Salary	29	40	72	81	105
b) U/s 50(2) Securities	1,641	1,515	1,216	857	740
c) U/s 50(2A) Interest	-	5	-	7	2
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	69	58	98	114	120
f) U/s 50(3A) Tec. Fee	27	18	31	44	17
g) U/s 50(4) Contracts	1,296	296	553	568	477
h) U/s 50(4A) Brokrage Fee	11	9	6	5	6
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	-	-	-	-
n U/s 50(6A) Dividends	16	125	85	75	80
o) U/s 50(7) Bonus & Bonus Shares	1	2	16	6	6

Companies-I, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	19	-	2	1	-
q) U/s 50(7B) House Rental	-	2	2	3	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	10	1	-	-	-
4. **Total (Gross)**	**6,388**	**5,616**	**5,722**	**5,971**	**6,183**
Less Refunds	571	2,121	737	1,246	1,320
5. **Total (Net)**	**5,817**	**3,495**	**4,985**	**4,725**	**4,863**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,634	1,099	1,561	2,602	4,558
b) Collections	876	838	840	854	787
c) Percentage	53.6	76.3	53.8	32.8	17.3
7. **Collection out of current demand**					
a) Recoverable demand	2,185	2,921	2,776	2,171	5,502
b) Collections	584	446	535	794	1,409
c) Percentage	26.7	15.3	19.3	36.6	25.6
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**945**	**1,225**	**1,009**	**1,056**	**1,057**
a) Arrear demand	739	578	578	581	582
b) Current demand	206	647	431	475	475
2. **Payments with returns**	**1,122**	**1,625**	**2,093**	**1,099**	**1,090**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,010	1,134	1,888	994	978
c) U/s 59-D Amnesty	-	-	56	-	-
d) U/s 80-D	6	2	8	12	10
e) Cash/cheque	106	489	112	93	86
f) Under SAS	-	-	29	-	16
3. **Deduction at source**	**1,233**	**1,269**	**1,046**	**1,165**	**1,368**
a) U/s 50(1) Salary	25	41	47	50	52
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	1,064	1,063	808	886	961
h) U/s 50(4A) Brokrage Fee	-	-	6	6	4
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	6
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies-II, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	-	-	-	-
q) U/s 50(7B) House Rental	-	2	2	2	2
r) U/s 50(7BB) Building Plan App.	-	-	1	1	3
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	143	162	159	161	333
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	1	1	6	16	7
4. **Total (Gross)**	**3,300**	**4,119**	**4,148**	**3,320**	**3,515**
Less Refunds	787	1,032	697	1,143	912
5. **Total (Net)**	**2,513**	**3,087**	**3,451**	**2,177**	**2,603**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	274	596	961	951	1,325
b) Collections	739	578	578	581	582
c) Percentage	269.7	97.0	60.1	61.1	43.9
7. **Collection out of current demand**					
a) Recoverable demand	603	1,774	1,474	1,805	2,168
b) Collections	206	647	431	475	475
c) Percentage	34.2	36.5	29.2	26.3	21.9
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**317**	**278**	**371**	**527**	**634**
a) Arrear demand	171	188	125	127	323
b) Current demand	146	90	246	400	311
2. **Payments with returns**	**97**	**193**	**362**	**786**	**777**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	55	65	146	303	622
c) U/s 59-D Amnesty	-	-	96	-	-
d) U/s 80-D	-	5	19	10	20
e) Cash/cheque	42	123	101	473	135
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**3,669**	**4,181**	**335**	**348**	**444**
a) U/s 50(1) Salary	29	51	20	33	34
b) U/s 50(2) Securities	-	-	-	1	-
c) U/s 50(2A) Interest	916	1,106	1	-	-
d) U/s 50(2B) Bank Trans.	99	98	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	7	-	-	-
g) U/s 50(4) Contracts	133	108	294	295	394
h) U/s 50(4A) Brokrage Fee	1	2	2	1	-
i) U/s 50(5) Imports	1,179	1,212	-	-	-
j) U/s 50(5A) Exports	600	638	1	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	1
l) U/s 50(5B) Auth.dealers (F.Exchange)	14	1	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n U/s 50(6A) Dividends	1	5	12	14	12
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Special Zone, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	1	1	-	-	-
q) U/s 50(7B) House Rental	2	12	-	-	-
r) U/s 50(7BB) Building Plan App.	5	5	-	-	-
s) U/s 50(7C) Prizes & Winnings	169	197	-	-	-
t) U/s 50(7D) Interest on Bonds	55	108	-	-	-
u) U/s 50(7E) Elec. Bills	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	11	8	5	4	3
4. **Total (Gross)**	**4,083**	**4,652**	**1,068**	**1,661**	**1,855**
Less Refunds	199	299	150	419	466
5. **Total (Net)**	**3,884**	**4,353**	**918**	**1,242**	**1,389**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	701	109	830	1,040	1,641
b) Collections	171	188	125	127	323
c) Percentage	24.4	172.5	15.1	12.2	19.7
7. **Collection out of current demand**					
a) Recoverable demand	603	203	1,219	1,471	2,190
b) Collections	146	90	246	400	311
c) Percentage	24.2	44.3	20.2	27.2	14.2
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**450**	**422**	**328**	**438**	**722**
a) Arrear demand	248	186	108	127	189
b) Current demand	202	236	220	311	533
2. **Payments with returns**	**798**	**1,971**	**1,106**	**1,016**	**1,161**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	564	395	494	723	820
c) U/s 59-D Amnesty	-	151	269	-	-
d) U/s 80-D	14	6	2	2	1
e) Cash/cheque	220	1,419	164	49	102
f) Under SAS	-	-	177	242	238
3. **Deduction at source**	**5,434**	**5,939**	**6,037**	**6,398**	**6,817**
a) U/s 50(1) Salary	432	488	419	504	570
b) U/s 50(2) Securities	-	63	119	2	8
c) U/s 50(2A) Interest	915	957	892	872	787
d) U/s 50(2B) Bank Trans.	146	161	162	140	10
e) U/s 50(3) Non Residents	3	-	8	12	-
f) U/s 50(3A) Tec. Fee	2	-	-	-	-
g) U/s 50(4) Contracts	2,270	2,496	2,230	2,124	2,522
h) U/s 50(4A) Brokrage Fee	13	25	51	62	42
i) U/s 50(5) Imports	192	202	245	223	327
j) U/s 50(5A) Exports	394	440	741	881	909
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
m) U/s 50(6) Transport	79	90	109	117	89
n U/s 50(6A) Dividends	8	39	100	409	250
o) U/s 50(7) Bonus & Bonus Shares	2	-	-	1	-

Central Region, Multan

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	119	48	41	20	4
q) U/s 50(7B) House Rental	5	9	12	13	18
r) U/s 50(7BB) Building Plan App.	1	1	-	-	-
s) U/s 50(7C) Prizes & Winnings	77	83	57	77	62
t) U/s 50(7D) Interest on Bonds	78	100	98	100	93
u) U/s 50(7E) Elec. Bills	635	700	739	816	1,111
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	62	37	14	25	15
4. **Total (Gross)**	**6,682**	**8,332**	**7,471**	**7,852**	**8,700**
Less Refunds	242	334	167	193	240
5. **Total (Net)**	**6,440**	**7,998**	**7,304**	**7,659**	**8,460**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,010	996	1,016	1,223	1,662
b) Collections	248	186	108	127	189
c) Percentage	24.6	18.7	10.6	10.4	11.4
7. **Collection out of current demand**					
a) Recoverable demand	1,284	1,061	856	1,195	1,455
b) Collections	202	236	220	311	533
c) Percentage	15.7	22.2	25.7	26.0	36.6
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	564	391	-	-	-
b) Adjustments	564	391	-	-	-
i) With returns	564	391	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**15**	**17**	**18**	**29**	**59**
a) Arrear demand	7	10	6	10	18
b) Current demand	8	7	12	19	41
2. **Payments with returns**	**33**	**97**	**56**	**37**	**65**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	14	7	10	13	23
c) U/s 59-D Amnesty	-	-	20	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	19	90	3	7	2
f) Under SAS	-	-	23	17	40
3. **Deduction at source**	**354**	**330**	**350**	**387**	**586**
a) U/s 50(1) Salary	32	29	21	22	38
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	110	112	102	105	136
d) U/s 50(2B) Bank Trans.	12	11	12	13	1
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	176	161	188	220	382
h) U/s 50(4A) Brokrage Fee	-	2	4	4	4
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	3	2	4	4	4
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	6	12	13	15
n U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sahiwal Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	13	6	5	3	-
q) U/s 50(7B) House Rental	-	1	-	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	-	2	2	5
4. **Total (Gross)**	**402**	**444**	**424**	**453**	**710**
Less Refunds	7	34	14	22	20
5. **Total (Net)**	**395**	**410**	**410**	**431**	**690**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	67	74	80	74	299
b) Collections	7	10	6	10	18
c) Percentage	10.4	13.5	7.5	13.5	6.0
7. **Collection out of current demand**					
a) Recoverable demand	63	35	45	37	149
b) Collections	8	7	12	19	41
c) Percentage	12.7	20.0	26.7	51.4	27.5
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	14	7	-	-	-
b) Adjustments	14	7	-	-	-
i) With returns	14	7	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**42**	**62**	**65**	**80**	**95**
a) Arrear demand	17	26	17	19	27
b) Current demand	25	36	48	61	68
2. **Payments with returns**	**47**	**169**	**81**	**59**	**52**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	13	13	17	26	28
c) U/s 59-D Amnesty	-	-	15	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	34	156	40	12	10
f) Under SAS	-	-	9	21	14
3. **Deduction at source**	**778**	**758**	**833**	**783**	**869**
a) U/s 50(1) Salary	86	101	97	126	149
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	127	135	122	123	97
d) U/s 50(2B) Bank Trans.	37	35	29	26	1
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	2	-	-	-	-
g) U/s 50(4) Contracts	493	462	564	488	600
h) U/s 50(4A) Brokrage Fee	1	2	2	2	1
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	10	11	8	10	8
n U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Bahawalpur Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	15	6	5	2	1
q) U/s 50(7B) House Rental	1	1	2	1	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	3	4	2	5	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	3	1	2	-	5
4. **Total (Gross)**	**867**	**989**	**979**	**922**	**1,016**
Less Refunds	20	16	10	14	24
5. **Total (Net)**	**847**	**973**	**969**	**908**	**992**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	146	172	178	182	355
b) Collections	17	26	17	19	27
c) Percentage	11.6	15.1	9.6	10.4	7.6
7. **Collection out of current demand**					
a) Recoverable demand	113	128	117	326	142
b) Collections	25	36	48	61	68
c) Percentage	22.1	28.1	41.0	18.7	47.9
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	13	10	-	-	-
b) Adjustments	13	10	-	-	-
i) With returns	13	10	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**173**	**93**	**60**	**100**	**275**
a) Arrear demand	130	36	25	38	58
b) Current demand	43	57	35	62	217
2. **Payments with returns**	**407**	**581**	**478**	**554**	**593**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	353	239	307	478	535
c) U/s 59-D Amnesty	-	-	102	-	-
d) U/s 80-D	1	1	-	1	-
e) Cash/cheque	53	341	16	10	6
f) Under SAS	-	-	53	65	52
3. **Deduction at source**	**1,873**	**2,309**	**2,169**	**2,329**	**2,287**
a) U/s 50(1) Salary	120	145	115	138	138
b) U/s 50(2) Securities	-	62	118	1	7
c) U/s 50(2A) Interest	255	271	281	261	211
d) U/s 50(2B) Bank Trans.	52	52	51	41	4
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	843	1,132	787	708	793
h) U/s 50(4A) Brokrage Fee	3	6	14	17	13
i) U/s 50(5) Imports	82	105	125	78	118
j) U/s 50(5A) Exports	72	92	151	206	207
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
m) U/s 50(6) Transport	21	26	32	31	18
n U/s 50(6A) Dividends	3	18	95	405	220
o) U/s 50(7) Bonus & Bonus Shares	2	-	-	1	-

Multan Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	39	11	6	4	1
q) U/s 50(7B) House Rental	1	2	3	3	5
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	15	20	19	22	20
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	324	354	368	403	528
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	40	13	4	10	4
4. **Total (Gross)**	**2,453**	**2,983**	**2,707**	**2,983**	**3,155**
Less Refunds	106	107	44	42	112
5. **Total (Net)**	**2,347**	**2,876**	**2,663**	**2,941**	**3,043**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	313	366	408	588	514
b) Collections	130	36	25	38	58
c) Percentage	41.5	9.8	6.1	6.5	11.3
7. **Collection out of current demand**					
a) Recoverable demand	651	338	291	440	495
b) Collections	43	57	35	62	217
c) Percentage	6.6	16.9	12.0	14.1	43.8
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	353	239	-	-	-
b) Adjustments	353	239	-	-	-
i) With returns	353	239	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**35**	**34**	**41**	**73**	**100**
a) Arrear demand	21	22	15	16	33
b) Current demand	14	12	26	57	67
2. **Payments with returns**	**96**	**683**	**253**	**146**	**126**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	19	20	24	37	42
c) U/s 59-D Amnesty	-	-	88	-	-
d) U/s 80-D	-	-	1	-	-
e) Cash/cheque	77	663	63	11	3
f) Under SAS	-	-	77	98	81
3. **Deduction at source**	**1,009**	**1,093**	**1,077**	**1,144**	**1,146**
a) U/s 50(1) Salary	98	113	61	30	34
b) U/s 50(2) Securities	-	1	1	1	1
c) U/s 50(2A) Interest	170	175	158	149	137
d) U/s 50(2B) Bank Trans.	14	35	43	38	3
e) U/s 50(3) Non Residents	-	-	3	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	220	207	239	282	326
h) U/s 50(4A) Brokrage Fee	8	13	22	31	17
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	5	-	1	-	-
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	25	25	31	37	29
n U/s 50(6A) Dividends	3	2	2	3	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Faisalabad Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	15	5	7	4	-
q) U/s 50(7B) House Rental	2	4	5	6	-
r) U/s 50(7BB) Building Plan App.	1	1	-	-	-
s) U/s 50(7C) Prizes & Winnings	58	58	36	50	-
t) U/s 50(7D) Interest on Bonds	78	97	95	99	15
u) U/s 50(7E) Elec. Bills	311	346	371	413	583
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	1	11	2	1	1
4. **Total (Gross)**	**1,140**	**1,810**	**1,371**	**1,363**	**1,372**
Less Refunds	25	21	13	12	14
5. **Total (Net)**	**1,115**	**1,789**	**1,358**	**1,351**	**1,358**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	118	120	150	138	159
b) Collections	21	22	15	16	33
c) Percentage	17.8	18.3	10.0	11.6	20.8
7. **Collection out of current demand**					
a) Recoverable demand	79	129	82	98	188
b) Collections	14	12	26	57	67
c) Percentage	17.7	9.3	31.7	58.2	35.6
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	19	20	-	-	-
b) Adjustments	19	20	-	-	-
i) With returns	19	20	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**128**	**171**	**91**	**87**	**106**
a) Arrear demand	51	72	24	22	28
b) Current demand	77	99	67	65	78
2. **Payments with returns**	**179**	**277**	**173**	**175**	**279**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	155	107	127	156	177
c) U/s 59-D Amnesty	-	151	21	-	-
d) U/s 80-D	13	5	1	1	1
e) Cash/cheque	11	14	23	6	76
f) Under SAS	-	-	1	12	25
3. **Deduction at source**	**620**	**659**	**885**	**1,070**	**1,336**
a) U/s 50(1) Salary	17	19	63	122	140
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	166	171	105	117	139
h) U/s 50(4A) Brokrage Fee	-	2	4	3	3
i) U/s 50(5) Imports	109	97	120	144	209
j) U/s 50(5A) Exports	313	344	582	666	692
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	19	3	1	30
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies Zone, Faisalabad

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	-	1	-	-
q) U/s 50(7B) House Rental	-	-	-	-	8
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	37
t) U/s 50(7D) Interest on Bonds	-	-	-	-	78
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	9	6	2	5	-
4. **Total (Gross)**	**927**	**1,107**	**1,149**	**1,332**	**1,721**
Less Refunds	68	113	73	81	54
5. **Total (Net)**	**859**	**994**	**1,076**	**1,251**	**1,667**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	254	149	66	111	161
b) Collections	51	72	24	22	28
c) Percentage	20.1	48.3	36.4	19.8	17.4
7. **Collection out of current demand**					
a) Recoverable demand	202	293	211	166	319
b) Collections	77	99	67	65	78
c) Percentage	38.1	33.8	31.8	39.2	24.5
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	155	106	-	-	-
b) Adjustments	155	106	-	-	-
i) With returns	155	106	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**57**	**45**	**53**	**69**	**87**
a) Arrear demand	22	20	21	22	25
b) Current demand	35	25	32	47	62
2. **Payments with returns**	**36**	**164**	**65**	**45**	**46**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	10	9	9	13	15
c) U/s 59-D Amnesty	-	-	23	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	26	155	19	3	5
f) Under SAS	-	-	14	29	26
3. **Deduction at source**	**800**	**790**	**723**	**685**	**593**
a) U/s 50(1) Salary	79	81	62	66	71
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	252	263	229	234	206
d) U/s 50(2B) Bank Trans.	31	28	27	22	1
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	372	363	347	309	282
h) U/s 50(4A) Brokrage Fee	1	-	5	5	4
i) U/s 50(5) Imports	1	-	-	1	-
j) U/s 50(5A) Exports	1	2	3	5	6
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	17	22	26	26	19
n U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sargodha Zone

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
	p) U/s 50(7A) Auctions	37	20	17	7	2
	q) U/s 50(7B) House Rental	1	1	2	2	2
	r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	s) U/s 50(7C) Prizes & Winnings	-	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	8	6	2	7	-
4.	**Total (Gross)**	**893**	**999**	**841**	**799**	**726**
	Less Refunds	16	43	13	22	16
5.	**Total (Net)**	**877**	**956**	**828**	**777**	**710**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	112	115	134	130	174
	b) Collections	22	20	21	22	25
	c) Percentage	19.6	17.4	15.7	16.9	14.4
7.	**Collection out of current demand**					
	a) Recoverable demand	176	138	110	128	162
	b) Collections	35	25	32	47	62
	c) Percentage	19.9	18.1	29.1	36.7	38.3
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	10	9	-	-	-
	b) Adjustments	10	9	-	-	-
	i) With returns	10	9	-	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-11.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**3,187**	**1,662**	**1,734**	**6,833**	**9,021**
a) Arrear demand	903	753	661	449	742
b) Current demand	2,284	909	1,073	6,384	8,279
2. **Payments with returns**	**4,920**	**11,547**	**12,075**	**25,392**	**25,712**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	3,183	9,364	7,053	15,116	23,220
c) U/s 59-D Amnesty	-	1,449	373	1	-
d) U/s 80-D	10	13	287	7	1
e) Cash/cheque	1,727	721	4,293	10,182	2,259
f) Under SAS	-	-	69	86	232
3. **Deduction at source**	**13,153**	**15,452**	**14,276**	**16,252**	**17,903**
a) U/s 50(1) Salary	1,335	1,532	1,418	1,772	2,214
b) U/s 50(2) Securities	517	1,521	706	952	911
c) U/s 50(2A) Interest	1,741	2,046	2,028	2,335	1,926
d) U/s 50(2B) Bank Trans.	181	193	208	203	13
e) U/s 50(3) Non Residents	131	291	185	256	171
f) U/s 50(3A) Tec. Fee	73	124	141	180	295
g) U/s 50(4) Contracts	6,090	6,233	5,550	5,633	6,688
h) U/s 50(4A) Brokrage Fee	35	63	79	91	69
i) U/s 50(5) Imports	504	621	630	732	863
j) U/s 50(5A) Exports	217	228	438	530	616
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	6	13	8	1	-
m) U/s 50(6) Transport	257	298	215	270	263
n U/s 50(6A) Dividends	271	202	213	433	311
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	-

Northern Region, Islamabad

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	175	88	79	28	4
q) U/s 50(7B) House Rental	56	59	72	91	84
r) U/s 50(7BB) Building Plan App.	12	17	6	-	-
s) U/s 50(7C) Prizes & Winnings	82	105	64	93	122
t) U/s 50(7D) Interest on Bonds	136	74	38	51	50
u) U/s 50(7E) Elec. Bills	658	716	820	910	1,029
v) U/s 50(7F) Mobile Phone	645	1,002	1,236	1,503	2,117
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	31	26	142	187	157
4. **Total (Gross)**	**21,260**	**28,661**	**28,085**	**48,477**	**52,636**
Less Refunds	909	1,443	1,602	4,270	4,699
5. **Total (Net)**	**20,351**	**27,218**	**26,483**	**44,207**	**47,937**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	2,481	1,769	4,394	4,935	7,199
b) Collections	903	753	661	449	742
c) Percentage	36.4	42.6	15.0	9.1	10.3
7. **Collection out of current demand**					
a) Recoverable demand	8,092	4,254	6,269	13,882	19,379
b) Collections	2,284	909	1,073	6,384	8,279
c) Percentage	28.2	21.4	17.1	46.0	42.7
8. **Collection by adjustment out of advance tax deposits**					
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**70**	**46**	**80**	**108**	**155**
a) Arrear demand	23	20	21	25	27
b) Current demand	47	26	59	83	128
2. **Payments with returns**	**90**	**365**	**161**	**111**	**111**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	39	36	41	56	59
c) U/s 59-D Amnesty	-	265	60	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	51	64	21	6	10
f) Under SAS	-	-	39	49	42
3. **Deduction at source**	**688**	**787**	**830**	**891**	**971**
a) U/s 50(1) Salary	36	37	33	37	41
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	164	220	213	214	202
d) U/s 50(2B) Bank Trans.	18	16	17	16	1
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	155	147	154	150	155
h) U/s 50(4A) Brokrage Fee	4	4	9	7	5
i) U/s 50(5) Imports	4	4	1	2	1
j) U/s 50(5A) Exports	33	37	70	94	102
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	10	10	15	16	13
n U/s 50(6A) Dividends	-	-	1	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Gujranwala Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	13	5	6	2	-
q) U/s 50(7B) House Rental	2	2	2	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	8	10	5	5	7
t) U/s 50(7D) Interest on Bonds	-	-	-	1	-
u) U/s 50(7E) Elec. Bills	239	294	301	342	434
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	1	3	3	8
4. **Total (Gross)**	**848**	**1,198**	**1,071**	**1,110**	**1,237**
Less Refunds	16	88	79	67	70
5. **Total (Net)**	**832**	**1,110**	**992**	**1,043**	**1,167**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	92	117	90	83	57
b) Collections	23	20	21	25	27
c) Percentage	25.0	17.1	23.3	30.1	47.4
7. **Collection out of current demand**					
a) Recoverable demand	127	204	143	192	245
b) Collections	47	26	59	83	128
c) Percentage	37.0	12.7	41.3	43.2	52.2
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**144**	**127**	**153**	**103**	**128**
	a) Arrear demand	29	31	32	27	29
	b) Current demand	115	96	121	76	99
2.	**Payments with returns**	**46**	**395**	**138**	**82**	**89**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	15	12	18	26	37
	c) U/s 59-D Amnesty	-	332	65	-	-
	d) U/s 80-D	-	-	-	2	-
	e) Cash/cheque	31	51	25	17	14
	f) Under SAS	-	-	30	37	38
3.	**Deduction at source**	**925**	**771**	**982**	**1,075**	**1,004**
	a) U/s 50(1) Salary	62	64	54	68	70
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	315	303	258	276	232
	d) U/s 50(2B) Bank Trans.	25	25	24	28	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	146	114	131	136	154
	h) U/s 50(4A) Brokrage Fee	3	8	15	20	10
	i) U/s 50(5) Imports	170	53	118	117	118
	j) U/s 50(5A) Exports	148	154	283	346	365
	k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
	l) U/s 50(5B) Auth.dealers (F.Exchange)	2	2	2	1	-
	m) U/s 50(6) Transport	12	16	23	26	21
	n U/s 50(6A) Dividends	10	8	11	10	11
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sialkot Zone (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	18	9	6	1	-
q)	U/s 50(7B) House Rental	1	1	2	3	3
r)	U/s 50(7BB) Building Plan App.	1	1	1	-	-
s)	U/s 50(7C) Prizes & Winnings	11	12	7	9	10
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	47	34	10
4.	**Total (Gross)**	**1,115**	**1,293**	**1,273**	**1,260**	**1,221**
	Less Refunds	22	47	12	38	63
5.	**Total (Net)**	**1,093**	**1,246**	**1,261**	**1,222**	**1,158**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	96	93	97	128	243
b)	Collections	29	31	32	27	29
c)	Percentage	30.2	33.3	33.0	21.1	11.9
7.	**Collection out of current demand**					
a)	Recoverable demand	169	157	213	254	226
b)	Collections	115	96	121	76	99
c)	Percentage	68.0	61.1	56.8	29.9	43.8
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.5.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**174**	**126**	**110**	**109**	**135**
a) Arrear demand	83	68	67	59	72
b) Current demand	91	58	43	50	63
2. **Payments with returns**	**110**	**393**	**230**	**172**	**203**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	34	39	60	77	98
c) U/s 59-D Amnesty	-	248	67	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	76	106	103	95	105
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**2,712**	**2,600**	**2,748**	**2,876**	**3,252**
a) U/s 50(1) Salary	219	237	260	315	379
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	545	674	725	791	736
d) U/s 50(2B) Bank Trans.	62	70	60	49	3
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	1,477	1,152	1,070	1,107	1,449
h) U/s 50(4A) Brokrage Fee	5	7	1	3	4
i) U/s 50(5) Imports	220	264	410	335	367
j) U/s 50(5A) Exports	22	23	34	29	30
k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	4	4	1	-	-
m) U/s 50(6) Transport	52	55	60	82	103
n U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Rawalpindi Zone

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	44	25	34	17	1
q) U/s 50(7B) House Rental	8	10	10	12	12
r) U/s 50(7BB) Building Plan App.	1	1	-	-	-
s) U/s 50(7C) Prizes & Winnings	38	51	30	24	46
t) U/s 50(7D) Interest on Bonds	12	24	25	43	38
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	3	28	69	84
4. **Total (Gross)**	**2,996**	**3,119**	**3,088**	**3,157**	**3,590**
Less Refunds	12	19	11	8	13
5. **Total (Net)**	**2,984**	**3,100**	**3,077**	**3,149**	**3,577**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	254	205	341	290	504
b) Collections	83	68	67	59	72
c) Percentage	32.7	33.2	19.6	20.3	14.3
7. **Collection out of current demand**					
a) Recoverable demand	166	186	255	330	367
b) Collections	91	58	43	50	63
c) Percentage	54.8	31.2	16.9	15.2	17.2
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**64**	**92**	**37**	**72**	**96**
	a) Arrear demand	38	45	17	36	53
	b) Current demand	26	47	20	36	43
2.	**Payments with returns**	**103**	**334**	**243**	**221**	**184**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	34	39	25	36	31
	c) U/s 59-D Amnesty	-	215	78	1	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	69	80	140	184	1
	f) Under SAS	-	-	-	-	152
3.	**Deduction at source**	**2,075**	**2,447**	**2,870**	**3,418**	**3,788**
	a) U/s 50(1) Salary	620	722	741	1,009	1,361
	b) U/s 50(2) Securities	-	3	9	-	-
	c) U/s 50(2A) Interest	308	418	510	667	492
	d) U/s 50(2B) Bank Trans.	34	36	53	73	7
	e) U/s 50(3) Non Residents	12	2	11	1	-
	f) U/s 50(3A) Tec. Fee	7	32	10	3	38
	g) U/s 50(4) Contracts	689	758	1,012	1,066	1,300
	h) U/s 50(4A) Brokrage Fee	1	13	25	21	7
	i) U/s 50(5) Imports	5	-	-	-	1
	j) U/s 50(5A) Exports	5	4	13	9	60
	k) U/s 50(5AA) Indirect Exports	-	-	-	-	-
	l) U/s 50(5B) Auth.dealers (F.Exchange)	-	7	5	-	-
	m) U/s 50(6) Transport	44	74	70	67	40
	n U/s 50(6A) Dividends	1	10	2	1	32
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	-

Islamabad Zone (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	35	27	20	3	1
q)	U/s 50(7B) House Rental	40	41	47	65	56
r)	U/s 50(BB) Building Plan App.	9	8	1	-	-
s)	U/s 50(7C) Prizes & Winnings	19	25	19	25	20
t)	U/s 50(7D) Interest on Bonds	3	3	12	4	4
u)	U/s 50(7E) Elec. Bills	238	247	276	343	324
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	9	34	59	45
4.	**Total (Gross)**	**2,242**	**2,873**	**3,150**	**3,711**	**4,068**
	Less Refunds	23	21	44	65	80
5.	**Total (Net)**	**2,219**	**2,852**	**3,106**	**3,646**	**3,988**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	185	328	433	544	548
b)	Collections	38	45	17	36	53
c)	Percentage	20.5	13.7	3.9	6.6	9.7
7.	**Collection out of current demand**					
a)	Recoverable demand	366	342	237	339	309
b)	Collections	26	47	20	36	43
c)	Percentage	7.1	13.7	8.4	10.6	13.9
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.5.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**2,422**	**812**	**899**	**5,911**	**8,016**
a) Arrear demand	575	445	340	173	456
b) Current demand	1,847	367	559	5,738	7,560
2. **Payments with returns**	**4,351**	**9,606**	**11,072**	**24,600**	**24,856**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	2,918	9,151	6,832	14,783	22,820
c) U/s 59-D Amnesty	-	89	42	-	-
d) U/s 80-D	7	10	287	4	1
e) Cash/cheque	1,426	356	3,911	9,813	2,035
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**3,349**	**4,657**	**3,919**	**4,882**	**5,369**
a) U/s 50(1) Salary	22	27	31	47	82
b) U/s 50(2) Securities	426	1,220	407	676	694
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	72	108	174	255	171
f) U/s 50(3A) Tec. Fee	60	85	131	177	257
g) U/s 50(4) Contracts	1,973	2,201	2,067	2,284	2,517
h) U/s 50(4A) Brokrage Fee	18	21	23	29	30
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	6	5	6	1	2
n U/s 50(6A) Dividends	251	158	177	413	254
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies Zone, Islamabad

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
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	518	828	900	995	1,354
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	3	4	3	5	8
4. **Total (Gross)**	**10,122**	**15,075**	**15,890**	**35,393**	**38,241**
Less Refunds	730	1,003	948	3,720	4,040
5. **Total (Net)**	**9,392**	**14,072**	**14,942**	**31,673**	**34,201**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,162	472	2,721	2,847	4,904
b) Collections	575	445	340	173	456
c) Percentage	49.5	94.3	12.5	6.1	9.3
7. **Collection out of current demand**					
a) Recoverable demand	6,385	2,395	4,155	11,476	16,942
b) Collections	1,847	367	559	5,738	7,560
c) Percentage	28.9	15.3	13.5	50.0	44.6
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	**68**	**61**	**62**	**54**	**60**
	a) Arrear demand	42	50	41	27	26
	b) Current demand	26	11	21	27	34
2.	**Payments with returns**	**48**	**231**	**92**	**54**	**58**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	10	7	9	14	20
	c) U/s 59-D Amnesty	-	177	42	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	38	47	41	40	38
	f) Under SAS	-	-	-	-	-
3.	**Deduction at source**	**1,931**	**2,161**	**1,232**	**1,390**	**1,496**
	a) U/s 50(1) Salary	182	146	57	132	136
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	307	336	211	288	193
	d) U/s 50(2B) Bank Trans.	30	29	35	23	1
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	906	992	498	544	650
	h) U/s 50(4A) Brokrage Fee	2	1	1	1	2
	i) U/s 50(5) Imports	104	300	101	278	376
	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	133	138	41	78	84
	n U/s 50(6A) Dividends	-	-	-	1	1
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Peshawar Zone (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	64	22	13	5	2
q)	U/s 50(7B) House Rental	5	4	11	9	11
r)	U/s 50(7BB) Building Plan App.	1	7	4	-	-
s)	U/s 50(7C) Prizes & Winnings	6	7	3	30	39
t)	U/s 50(7D) Interest on Bonds	-	-	-	1	1
u)	U/s 50(7E) Elec. Bills	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	10	4	14	-	-
4.	**Total (Gross)**	**2,047**	**2,453**	**1,386**	**1,498**	**1,614**
	Less Refunds	10	15	14	16	14
5.	**Total (Net)**	**2,037**	**2,438**	**1,372**	**1,482**	**1,600**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	171	176	178	158	180
b)	Collections	42	50	41	27	26
c)	Percentage	24.6	28.4	23.0	17.1	14.4
7.	**Collection out of current demand**					
a)	Recoverable demand	169	116	122	125	144
b)	Collections	26	11	21	27	34
c)	Percentage	15.4	9.5	17.2	21.6	23.6
8.	**Collection by adjustment out of advance tax deposits**					
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	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	**245**	**398**	**393**	**476**	**431**
a) Arrear demand	113	94	143	102	79
b) Current demand	132	304	250	374	352
2. **Payments with returns**	**172**	**223**	**139**	**152**	**211**
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	133	80	68	124	155
c) U/s 59-D Amnesty	-	123	19	-	-
d) U/s 80-D	3	3	-	1	-
e) Cash/cheque	36	17	52	27	56
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	**1,473**	**2,029**	**1,695**	**1,720**	**2,023**
a) U/s 50(1) Salary	194	299	242	164	145
b) U/s 50(2) Securities	91	298	290	276	217
c) U/s 50(2A) Interest	102	95	111	99	71
d) U/s 50(2B) Bank Trans.	12	17	19	14	1
e) U/s 50(3) Non Residents	47	181	-	-	-
f) U/s 50(3A) Tec. Fee	6	7	-	-	-
g) U/s 50(4) Contracts	744	869	618	346	463
h) U/s 50(4A) Brokrage Fee	2	9	5	10	11
i) U/s 50(5) Imports	1	-	-	-	-
j) U/s 50(5A) Exports	9	10	38	52	59
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	9	26	22	8	13
.o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies, Peshawar

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
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	121	47	1	2	7
u) U/s 50(7E) Elec. Bills	-	-	-	225	271
v) U/s 50(7F) Mobile Phone	127	166	336	507	763
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa) Miscellaneous	7	4	13	17	2
4. **Total (Gross)**	**1,890**	**2,650**	**2,227**	**2,348**	**2,665**
Less Refunds	96	250	494	356	419
5. **Total (Net)**	**1,794**	**2,400**	**1,733**	**1,992**	**2,246**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	521	378	534	885	763
b) Collections	113	94	143	102	79
c) Percentage	21.7	24.9	26.8	11.5	10.4
7. **Collection out of current demand**					
a) Recoverable demand	710	854	1,144	1,166	1,146
b) Collections	132	304	250	374	352
c) Percentage	18.6	35.6	21.9	32.1	30.7
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE						
1.	**Collection of demand**	-	-	-	-	**6,705**
	a) Arrear demand	-	-	-	-	857
	b) Current demand	-	-	-	-	5,848
2.	**Payments with returns**	-	-	-	-	**18,643**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	-	16,885
	c) U/s 59-D Amnesty	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	1
	e) Cash/cheque	-	-	-	-	1,757
	f) Under SAS	-	-	-	-	-
3.	**Deduction at source**	-	-	-	-	**5,729**
	a) U/s 50(1) Salary	-	-	-	-	10
	b) U/s 50(2) Securities	-	-	-	-	2,983
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	519
	f) U/s 50(3A) Tec. Fee	-	-	-	-	101
	g) U/s 50(4) Contracts	-	-	-	-	1,844
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	82
	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	-	-	-	-	158
	o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

LTU, Karachi (Rs. in Million)

	Description	1998-99	1999-00	2000-01	2001-02	2002-03
p)	U/s 50(7A) Auctions	-	-	-	-	-
q)	U/s 50(7B) House Rental	-	-	-	-	12
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	-	-	-	-	20
aa)	Miscellaneous	-	-	-	-	-
4.	**Total (Gross)**	-	-	-	-	**31,077**
	Less Refunds	-	-	-	-	8,682
5.	**Total (Net)**	-	-	-	-	**22,395**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
a)	Recoverable arrears	-	-	-	-	1,588
b)	Collections	-	-	-	-	857
c)	Percentage	-	-	-	-	54.0
7.	**Collection out of current demand**					
a)	Recoverable demand	-	-	-	-	11,757
b)	Collections	-	-	-	-	5,848
c)	Percentage	-	-	-	-	49.7
8.	**Collection by adjustment out of advance tax deposits**					
a)	Deposits	-	-	-	-	-
b)	Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
c)	Balance	-	-	-	-	-

TABLE-11.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
PART.I PERFORMANCE					
1. **Collection of demand**	-	-	-	-	1
a) Arrear demand	-	-	-	-	-
b) Current demand	-	-	-	-	1
2. **Payments with returns**	-	-	-	-	-
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	-	-
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	-	-	-	-	-
f) Under SAS	-	-	-	-	-
3. **Deduction at source**	-	-	-	-	52
a) U/s 50(1) Salary	-	-	-	-	31
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	-	-	-	-	19
h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
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	-	-	-	-	-

MTU, Lahore

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
p) U/s 50(7A) Auctions	-	-	-	-	-
q) U/s 50(7B) House Rental	-	-	-	-	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	-	-	-	-	-
4. **Total (Gross)**	-	-	-	-	**53**
Less Refunds	-	-	-	-	-
5. **Total (Net)**	-	-	-	-	**53**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	-	-	-	-	98
b) Collections	-	-	-	-	-
c) Percentage	-	-	-	-	-
7. **Collection out of current demand**					
a) Recoverable demand	-	-	-	-	6
b) Collections	-	-	-	-	1
c) Percentage	-	-	-	-	16.7
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-12

REGION-WISE COLLECTION OF WEALTH TAX AND OTHER DIRECT TAXES

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
I. **Corporate Region**	**1,824**	**2,541**	**2,375**	**2,416**	**842**
1. Wealth Tax.	596	631	169	34	17
2. Capital Value Tax.	366	425	489	380	456
3. Corporate Assets Tax.	2	1	1	-	-
4. Worker's Welfare Fund	860	1,484	1,716	2,002	369
II. **Southern Region**	**1,498**	**1,672**	**704**	**354**	**176**
1. Wealth Tax.	1,142	1,382	500	84	31
2. Capital Value Tax.	280	155	78	105	3
3. Corporate Assets Tax.	-	-	1	-	-
4. Worker's Welfare Fund	76	135	125	165	142
III. **Eastern Region**	**1,270**	**1,189**	**953**	**775**	**612**
1. Wealth Tax.	696	782	419	138	90
2. Capital Value Tax.	180	18	11	8	12
3. Corporate Assets Tax.	21	27	5	8	3
4. Worker's Welfare Fund	373	362	518	621	507
IV. **Central Region**	**666**	**616**	**268**	**568**	**583**
1. Wealth Tax.	292	342	117	83	35
2. Capital Value Tax.	151	13	6	10	4
3. Corporate Assets Tax.	-	2	-	-	-
4. Worker's Welfare Fund	223	259	145	475	544
V. **Northern Region**	**1,760**	**1,595**	**2,823**	**1,850**	**2,182**
1. Wealth Tax.	776	790	291	135	54
2. Capital Value Tax.	347	81	47	21	29
3. Corporate Assets Tax.	-	-	-	-	-
4. Workers Welfare Fund	637	724	2,485	1,694	2,099
VI. **LTU, Karachi**	**-**	**-**	**-**	**-**	**2,137**
1. Wealth Tax.	-	-	-	-	1
2. Capital Value Tax.	-	-	-	-	104
3. Corporate Assets Tax.	-	-	-	-	-
4. Workers Welfare Fund	-	-	-	-	2,032
Grand Total (I TO V)	**7,018**	**7,613**	**7,123**	**5,963**	**6,532**
1. Wealth Tax.	3,502	3,927	1,496	474	228
2. Capital Value Tax.	1,324	692	631	524	608
3. Corporate Assets Tax.	23	30	7	8	3
4. Worker's Welfare Fund	2,169	2,964	4,989	4,957	5,693

TABLE-13
REGION-WISE COLLECTION OF CAPITAL VALUE TAX

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
NATIONAL	**1,324**	**692**	**631**	**524**	**608**
REGION-WISE COLLECTON					
A. CORPORATE REGION	366	425	489	380	456
B. SOUTHERN REGION	280	155	78	105	3
C. EASTERN REGION	180	18	11	8	12
D. CENTRAL REGION	151	13	6	10	4
E. NORTHERN REGION	347	81	47	21	29
F. LTU, KARACHI	-	-	-	-	104
G. MTU, KARACHI	-	-	-	-	-

TABLE-14
REGION-WISE COLLECTION OF CORPORATE ASSETS TAX

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
NATIONAL	**23**	**30**	**7**	**8**	**3**
REGION-WISE COLLECTION					
1. CORPORATE REGION	2	1	1	-	-
2. SOUTHERN REGION	-	-	1	-	-
3. EASTERN REGION	21	27	5	8	3
4. CENTRAL REGION	-	2	-	-	-
5. NORTHERN REGION	-	-	-	-	-
6. LTU, KARACHI	-	-	-	-	-
7. MTU, KARACHI	-	-	-	-	-

TABLE-15
REGION-WISE/ZONE-WISE COLLECTION OF WORKERS WELFARE FUND

(Rs. in Million)

Description	1998-99	1999-00	2000-01	2001-02	2002-03
NATIONAL	**2,169**	**2,964**	**4,989**	**4,957**	**5,693**
REGION-WISE /ZONE-WISE COLLECTION					
A. CORPORATE REGION	**860**	**1,484**	**1,716**	**2,002**	**369**
1) CIT, Companies-I, Karachi	120	159	64	54	89
2) CIT, Companies-II, Karachi	349	276	161	328	24
3) CIT, Companies-III, Karachi	154	166	287	287	92
4) CIT, Companies-IV, Karachi	40	122	268	168	14
5) CIT, Companies-V, Karachi	-	-	-	409	81
6) Special Zone, Karachi	197	761	936	756	69
B. SOUTHERN REGION	**76**	**135**	**125**	**165**	**142**
7) CIT, `A' Zone, Karachi	-	1	-	1	-
8) CIT, `B' Zone, Karachi	1	-	-	-	-
9) CIT, `C' Zone, Karachi	-	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	5
14) CIT, Sukkur Zone	74	119	123	162	137
C. EASTERN REGION	**373**	**362**	**518**	**621**	**507**
15) CIT, `A' Zone, Lahore	-	-	-	-	-
16) CIT, `B' Zone, Lahore	-	1	-	-	1
17) CIT, `C' Zone, Lahore	-	-	-	-	-
18) CIT, Companies-I, Lahore	185	201	286	391	323
19) CIT, Companies-II, Lahore	178	145	116	114	109
20) Special Zone, Lahore	10	15	116	116	74
D. CENTRAL REGION	**223**	**259**	**145**	**475**	**544**
21) CIT, Sahiwal Zone	-	-	-	-	-
22) CIT, Bahawalpur Zone	-	-	-	226	-
23) CIT, Multan Zone	201	232	69	186	488
24) CIT, Faisalabad Zone	3	1	39	6	6
25) CIT, Companies Zone, Faisalabad	18	25	25	56	37
26) CIT, Sargodha Zone	1	1	12	1	13
E. NORTHERN REGION	**637**	**724**	**2,485**	**1,694**	**2,099**
27) CIT, Gujranwala Zone	5	3	-	1	1
28) CIT, Sialkot Zone	13	5	7	6	5
29) CIT, Rawalpindi Zone	-	-	7	-	-
30) CIT, Islamabad Zone	-	10	2	1	-
31) CIT, Companies Zone, Islamabad	612	703	2,442	1,641	2,078
32) CIT, Peshawar Zone	-	-	-	30	10
33) CIT, Companies Zone, Peshawar	7	3	27	15	5
F. LTU, Karachi	-	-	-	-	**2,032**
G. MTU, Lahore	-	-	-	-	-

CUSTOMS

TABLE-16
COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES (NET)

(Rs. in Million)

S. No.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
	Customs House, Karachi (1 to 4)	**53,036**	**48,520**	**54,033**	**43,396**	**60,154**
1.	Karachi-Appraisement	40,421	38,112	39,363	36,607	40,681
2.	Karachi-Preventive	9,504	9,017	9,362	8,603	11,097
3.	Karachi-Exports	-8,440	-11,534	-9,027	-15,052	-9,253
4.	Port Qasim	11,551	12,925	14,335	13,238	17,629
5.	Lahore-Customs	4,501 *	5,987	7,232	3,855	6,597
6.	Rawalpindi	2,182	2,222	2,393	1,351	1,235
7.	Peshawar	3,172	3,919	2,629	2,252	1,810
8.	Hyderabad	451	320	415	620	692
9.	Quetta	2,831	2,419	1,474	1,400	1,080
10.	Multan	1,349	918	162	67	142
11.	Faisalabad	-1,027	-1,150	-1,524	-2,206	-1,277
12.	Sambrial	-1,203	-1,496	-1,767	-2,917	-1,597
	TOTAL	**65,292**	**61,659**	**65,047**	**47,818**	**68,836**

* Includes collection of Export Collectorate.

TABLE-17
SHARE OF COLLECTORATES IN THE COLLECTION OF CUSTOMS DUTIES

S. No.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
	Customs House, Karachi (1 to 4)	**81.2%**	**78.7%**	**83.1%**	**90.8%**	**87.4%**
1.	Karachi-Appraisement	61.9%	61.8%	60.5%	76.6%	59.1%
2.	Karachi-Preventive	14.6%	14.6%	14.4%	18.0%	16.1%
3.	Karachi-Exports	-12.9%	-18.7%	-13.9%	-31.5%	-13.4%
4.	Port Qasim	17.7%	21.0%	22.0%	27.7%	25.6%
5.	Lahore-Customs	6.9% *	9.7%	11.1%	8.0%	9.6%
6.	Rawalpindi	3.3%	3.6%	3.7%	2.8%	1.8%
7.	Peshawar	4.9%	6.4%	4.0%	4.7%	2.6%
8.	Hyderabad	0.7%	0.5%	0.6%	1.3%	1.0%
9.	Quetta	4.3%	3.9%	2.3%	2.9%	1.6%
10.	Multan	2.1%	1.5%	0.2%	0.2%	0.2%
11.	Faisalabad	-1.6%	-1.9%	-2.3%	-4.6%	-1.9%
12.	Sambrial	-1.8%	-2.4%	-2.7%	-6.1%	-2.3%
	TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

* Includes collection of Export Collectorate.

TABLE-18
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
(ALL PAKISTAN)

(Rs.in Million)

S. No.	Description	1998-99	1999-00	2000-01	2001-02	2002-03
1.	**Import Duties (i to v)**	**81,814**	**80,304**	**81,153**	**73,237**	**84,819**
	i) Import Duty	79,476	77,339	78,106	70,924	82,340
	ii) Iqra Surcharge	19	2	-	-	-
	iii) 1% F.R/PMR Surcharge	1	2	-	-	-
	iv) Warehouse Surcharge	-	-	658	859	876
	v) Misc. Receipts	2,318	2,961	2,389	1,454	1,603
2.	**Export Duties**	**108**	**12**	**18**	**21**	**4**
	Other Export Duties	108	12	18	21	-
3.	**2% Service Charges**	**14**	-	-	-	-
4.	**0.25% Export Dev. Surcharge**	-	-	**1,302**	**1,364**	**811**
	Gross Collection (1 to 4)	**81,936**	**80,316**	**82,473**	**74,622**	**85,634**
	Rebate & Refunds	16,644	18,657	17,426	26,804	16,798
	Rebate	15,457	18,129	16,448	26,180	16,154
	Refunds	1,187	528	978	624	644
	Net Collections	**65,292**	**61,659**	**65,047**	**47,818**	**68,836**

TABLE - 19
COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
2002-03

(Rs.in Million)

S. No.	Description	Customs House, Karachi					Lahore Customs/ Appraise-ment	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Multan	Faisal-abad	Sambrial	Total (7 to 15)
		Karachi Appraise-sement	Karachi Preven-tive	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	40,184	10,699	26	17,272	68,181	7,934	1,305	2,029	874	906	259	528	324	82,340
2	Warehouse Surcharge	370	157	-	302	829	29	3	5	-	-	-	10	-	876
3	Miscellaneous *	471	286	84	60	901	169	62	219	12	184	4	22	30	1,603
4	Export Duty	-	-	4	-	4	-	-	-	-	-	-	-	-	4
5	0.25% E.D. Surcharge	-	-	587	-	587	52	4	31	7	18	8	53	51	811
7	**Gross Collections**	**41,025**	**11,142**	**701**	**17,634**	**70,502**	**8,184**	**1,374**	**2,284**	**893**	**1,108**	**271**	**613**	**405**	**85,634**
8	Rebate	-	-	9,946	-	9,946	1,507	132	390	163	21	118	1,887	1,990	16,154
9	Refund	344	45	9	5	403	80	7	84	38	7	11	2	12	644
10	Rebate & Refund (8+9)	344	45	9,955	5	10,349	1,587	139	474	201	28	129	1,889	2,002	16,798
11	**Net Collections (7-10)**	**40,681**	**11,097**	**-9,254**	**17,629**	**60,153**	**6,597**	**1,235**	**1,810**	**692**	**1,080**	**142**	**-1,276**	**-1,597**	**68,836**

* Includes reconciliation adjustments.

TABLE-20

COMMODITY-WISE COLLECTION OF CUSTOMS DUTIES

S. No.	DESCRIPTION	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**Import Duties**					
1.	Meat,fish and other preparations(2,3,16)	37	17	28	18	15
2.	Milk butter cheese and honey(4)	160	160	129	95	165
3.	Fruit,nuts and vegetables(7,8)	914	1,142	987	911	725
4.	Coffee, tea and spices(9)	3,098	2,950	3,340	3,198	2,722
5.	Oil seeds and miscellaneous fruits(12)	151	142	496	598	1,256
6.	Animal and vegetabl fats and oil (15)	6,979	12,332	10,807	9,738	12,396
7.	Sugar and confectionery(17)	68	310	1,517	225	93
8.	Edible preparations or cereals and vegetables(18 to 21)	565	524	484	517	573
9.	Beverages, spirits and vinegar (22)	38	25	29	26	25
10.	Tobacco (24)	410	340	251	267	76
11.	Mineral fuel oils and products thereof(27)	5,796	2,726	872	647	5,238
12.	Chemicals and chemical products(28,29,38)	6,360	6,193	5,648	4,578	6,228
13.	Pharmaceutical products(30)	666	757	498	564	1,007
14.	Dyes,colours,paints and varnishes (32)	1,559	1,610	1,672	1,540	1,554
15.	Perfumery soap and toilet preparations(33,34)	843	876	1,093	1,225	1,205
16.	Matches and other explosives(36)	6	24	5	4	14
17.	Photographic and cinematographic goods(37,90)	1,046	960	940	637	820
18.	Rubber and articles thereof(40)	1,381	1,329	1,346	1,240	1,634
19.	Leather articles and footweer(42,64)	44	56	95	125	241
20.	Wood, paper and stationery(47,48)	1,581	1,793	1,969	1,927	2,014
21.	Silk yarn and fabrics(50)	40	39	40	22	49
22.	Yarn and fabrics of man made fibre(54,55)	1,791	2,052	1,677	1,768	1,707
23.	Cotton textile fibre & other paper & veg. yarns (52+53)	-	-	-	-	22
24.	Fabrics of wool,flax,ramie-metal, vegetable (52,53,54,57)	173	102	230	270	-
25.	Fabrics of wool,flax,ramie-metal, veg.(51+56)	-	-	-	-	145
26.	Carpets & other floor covering (57)	-	-	-	-	121
27.	Textile articles including knitted and crochetted goods (59 to 62)	193	210	272	258	440
28.	Special woven fabrics and variety (58)	-	-	-	-	52
29.	Glasse amd earthenware(69,70)	662	737	812	822	948

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

(Rs. in Millions)

S. No.	DESCRIPTION	1998-99	1999-00	2000-01	2001-02	2002-03
30.	Precious metal,stones,pearls and imitation jewellery(71)	128	141	50	46	122
31.	Metals other than gold,silver iron and steel (74,81)	696	831	858	754	943
32.	Iron and steel and manufactures thereof(73)	4,424	4,147	4,047	3,753	3,766
33.	Cutlery tools articles of base metals(82,83)	342	381	349	350	378
34.	Machinery and mechanical appliances(84)	3,727	3,912	3,979	4,009	6,014
35.	Electric machinery and equipment(85)	2,799	2,990	3,256	2,823	4,640
36.	Railway and tramway plant and rolling stook(86)	285	95	252	89	334
37.	Motor and other vehicles(87)	4,677	5,105	5,092	5,828	9,370
38.	Ships,boats and aircrafts(38,89)	1,877	1,186	700	688	276
39.	Clocks,watches and part thereof(91)	55	50	41	61	66
40.	Arms and ammunitions(93)	47	80	19	26	51
41.	Toys,games and sports goods(97)	246	8	34	116	215
42	All other articles	25,612	21,007	24,192	21,161	14,680
	Total Import Duties	**79,476**	**77,339**	**78,106**	**70,924**	**82,340**
B.	**Iqra Surcharge**	**19**	**2**	**-**	**-**	**-**
C.	**1% F.R.Surcharge**	**1**	**1**	**-**	**-**	**-**
D.	**2% Service Charges**	**14**	**-**	**-**	**-**	**-**
E.	**Miscellaneous**	**2,318**	**2,962**	**2,389**	**1,454**	**1,603**
F	**Ware House Surcharge**	-	-	**658**	**859**	**876**
G.	**0.25% Export Development Surcharge**	-	-	**1,302**	**1,364**	**811**
H	**Export Duties**	**108**	**12**	**18**	**21**	**4**
	Gross Collection (A to H)	**81,936**	**80,316**	**82,473**	**74,622**	**85,634**
	Rebate	15,457	18,130	16,448	26,180	16,154
	Refund	1,187	527	978	624	644
	Refunds and Rebates	16,644	18,657	17,426	26,804	16,798
	NET COLLECTION	**65,292**	**61,659**	**65,047**	**47,818**	**68,836**

TABLE - 21
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
1994-95					
(i) Value	14,039	97,538	44,947	11,476	168,000
(ii) Duty	6,035	30,946	14,020	5,287	56,288
(iii) Incidence	**43%**	**32%**	**31%**	**46%**	**34%**
1995-96					
(i) Value	16,990	114,551	49,479	15,327	196,347
(ii) Duty	7,774	34,949	17,823	7,374	67,920
(iii) Incidence	**46%**	**31%**	**36%**	**48%**	**35%**
1996-97					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8,663	32,833	17,970	5,889	65,355
(iii) Incidence	**23%**	**20%**	**28%**	**35%**	**23%**
1997-98					
(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%**
1998-99					
(i) Value	36,911	183,709	54,478	20,141	295,239
(ii) Duty	6,801	29,108	11,285	4,940	52,134
(iii) Incidence	**18%**	**16%**	**21%**	**25%**	**18%**
1999-00					
(i) Value	37,223	191,469	47,182	21,541	297,415
(ii) Duty	7,186	30,518	10,212	4,716	52,632
(iii) Incidence	**19%**	**16%**	**22%**	**22%**	**18%**
2000-01					
(i) Value	54,417	203,133	54,090	25,023	336,663
(ii) Duty	8,924	32,613	10,751	5,084	57,372
(iii) Incidence	**16%**	**16%**	**20%**	**20%**	**17%**
2001-02					
(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%**
2002-03					
(i) Value	33,364	28,378	111,818	482,051	655,611
(ii) Duty	3,802	3,670	11,970	41,804	61,246
(iii) Incidence	**11%**	**13%**	**11%**	**9%**	**9%**

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

TABLE-22
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(2002-03)

(Rs. in Million)

STATUTORY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTARY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE RATE OF DUTY
1	2	3	4	5	6	7	8
5%	112,699	17.2%	5,635	6.3%	2,653	4.3%	2.4%
10%	117,661	17.9%	11,766	13.2%	8,822	14.4%	7.5%
20%	50,642	7.7%	10,127	11.4%	7,879	12.9%	15.6%
25%	92,843	14.2%	23,211	26.1%	15,317	25.0%	16.5%
SPECIFIC	33,079	5.0%	11,683	13.2%	10,930	17.9%	33.0%
STATUTORY ZERO	161,714	24.7%	-	-	85	0.1%	0.1%
OTHERS	86,973	13.3%	26,410	29.7%	15,502	25.3%	17.8%
TOTAL	**655,611**	**100.0%**	**88,832**	**100.0%**	**61,188**	**100.0%**	**9.3%**

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

TABLE-23
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(2002-03 OVER 2001-02)

(Rs. in Million)

S. No.	Description	2002-03	2001-02	Increase/Decrease	
				Actual	Percentage
1	2	4	3	5	6
1.	Total Value of Imports.	655,611	569,637	85,974	15.1%
2.	Value of Duty Free Imports.	254,008	224,108	29,900	13.3%
3.	Value of Dutiable Imports (HC+Ex-Bond)	391,603	345,529	46,074	13.3%
	(a) Goods Ex-Bond.	108,332	100,008	8,324	8.3%
	(b) Goods for H/C.	283,271	245,521	37,750	15.4%
4.	Import Duty.	61,246	52,112	9,134	17.5%
5.	Effective Rate with Total Imports	9.3%	9.1%		
6.	Effective Rate with Dutiable Imports	15.6%	15.1%		

N.B: Figures are for Custom House Karachi only.

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

TABLE-24
ANNUAL GROWTH IN THE VALUE OF IMPORTS AND IMPORT DUTY

(Rs. in Million)

YEARS	TOTAL IMPORTS		DUTY FREE IMPORTS		DUTIABLE IMPORTS						IMPORT DUTY	
					Goods for H/C		Goods Ex-Bonded		TOTAL(H/C + Ex-Bond)			
	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth
1	2	3	4	5	6	7	8	9	10	11	12	13
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%**	56,462	**-13.6%**
1998-99	386,476	**7.5%**	91,237	**5.3%**	204,611	10.1%	90,628	4.3%	295,239	**8.2%**	52,134	**-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%**
2002-03	655,611	**15.1%**	254,008	**13.3%**	283,271	15.4%	108,332	8.3%	391,603	**2.6%**	61,246	**17.5%**

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

CENTRAL EXCISE

TABLE - 25

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

(Rs. in Million)

Years	Gross	Refund	Rebate	Ref+Reb (3+4)	Net (2-5)
1	2	3	4	5	6
1998-99	61,194	237	52	289	**60,905**
1999-00	55,931	132	15	147	**55,784**
2000-01	49,190	107	3	110	**49,080**
2001-02	47,208	21	1	22	**47,186**
2002-03	44,936	179	3	182	**44,754**

TABLE - 26

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTIES (GROSS)

(Rs. in Million)

S. No.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
1.	Karachi-CE	11,489	9,502	-	-	-
2.	Karachi-East	-	-	5,418	4,773	860
3.	Karachi-West	-	-	1,829	1,813	424
4.	LTU, Karachi	-	-	-	-	4,576
5.	Hyderabad	5,266	5,207	4,910	5,310	5,814
6.	Quetta	2,825	2,856	2,785	2,665	2,217
7.	Multan	5,355	5,627	5,372	5,470	5,686
8.	Faisalabad	2,769	2,507	1,871	1,817	1,848
9.	Gujranwala	526	510	551	622	555
10.	Lahore-CE	3,801	2,520	2,285	2,191	1,783
11.	Rawalpindi	18,501	16,129	13,363	12,961	11,647
12.	Peshawar	10,186	9,434	8,853	7,381	7,960
13.	Karachi-Customs	435	-	-	-	-
14.	Karachi-Appraisement	-	508	378	596	913
15.	Karachi-Preventive	-	380	961	864	173
16.	Karachi-Port Qasim	-	282	194	303	218
17.	Karachi-Exports	-	23	2	-	1
18.	Lahore-Customs	41	446	418	442	261
	TOTAL	**61,194**	**55,931**	**49,190**	**47,208**	**44,936**

TABLE - 27

COLLECTORATE-WISE PERCENTAGE SHARE IN COLLECTION OF CENTRAL EXCISE DUTIES (GROSS)

S. No.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
1.	Karachi-CE	18.8%	17.0%	-	-	-
2.	Karachi-East	-	-	11.0%	10.1%	1.9%
3.	Karachi-West	-	-	3.7%	3.8%	0.9%
4.	LTU, Karachi	-	-	-	-	10.2%
5.	Hyderabad	8.6%	9.3%	10.0%	11.3%	12.9%
6.	Quetta	4.6%	5.1%	5.6%	5.7%	4.9%
7.	Multan	8.8%	10.1%	10.9%	11.6%	12.7%
8.	Faisalabad	4.5%	4.5%	3.8%	3.9%	4.1%
9.	Gujranwala	0.9%	0.9%	1.1%	1.3%	1.2%
10.	Lahore-CE	6.2%	4.5%	4.6%	4.6%	4.0%
11.	Rawalpindi	30.2%	28.8%	27.2%	27.5%	25.9%
12.	Peshawar	16.6%	16.9%	18.0%	15.6%	17.7%
13.	Karachi-Customs	0.7%	-	-	-	-
14.	Karachi-Appraisemen	-	0.9%	0.8%	1.3%	2.0%
15.	Karachi-Preventive	-	0.7%	2.0%	1.8%	0.4%
16.	Karachi-Port Qasim	-	0.5%	0.4%	0.6%	0.5%
17.	Karachi-Exports	-	0.0%	0.0%	-	0.0%
18.	Lahore-Customs	0.1%	0.8%	0.9%	0.9%	0.6%
	TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

TABLE - 28
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**44,543.158**	**42,656.605**	**43,673.740**	**43,449.338**	**42,920.380**
1	Beverages	2,049.764	2,398.728	2,644.332	2,849.884	2,379.394
a.	Aerated Water	1,769.794	2,123.400	2,326.621	2,489.874	2,036.080
b.	Non-Aerated Water,Syrups,Juices & sq	279.970	275.328	317.711	360.010	343.314
2	Beverages Concentrate	875.730	991.043	1,108.598	1,133.256	1,121.126
3	Bank Cheques & Traveller's Cheques	257.177	248.855	-	-	-
4	Cigarettes & Tobacco	15,117.474	14,339.952	16,358.061	16,561.787	17,275.612
a.	Un-manufactured Tobacco	324.175	281.279	353.351	319.942	279.884
b.	Cigarettes	14,793.299	14,058.673	16,004.710	16,241.845	16,995.293
c.	Others	-	-	-	-	0.435
5	Cement	14,820.826	13,848.305	10,700.873	9,950.150	10,810.273
6	Cigarettte Filter Rods	40.548	53.858	30.849	-	-
7	Electric Batteries & plates	206.471	206.335	198.225	190.132	-
a.	Fixed Tax Scheme	16.505	45.556	11.184	1.431	-
b.	Under Normal Procedure	138.324	110.877	173.906	188.527	-
c.	Others	51.642	49.902	13.135	0.174	-
8	Goods N.O.S.	149.025	143.459	3.866	2.569	3.343
9	Metal Containers	291.452	248.307	281.467	253.465	-
10	Natural Gases	3,240.827	3,741.379	4,079.270	4,203.136	4,489.819
11	Petroleum Gases	17.795	16.444	21.632	29.262	27.908
12	POL Products	3,820.598	3,733.902	5,343.997	5,007.650	3,755.970
a.	Asphalt	341.615	376.369	739.015	441.781	344.643
b.	Furnace Oil	57.826	58.340	6.786	0.400	-
c.	High Speed Diesel Oil	556.196	406.328	503.451	529.032	-
d.	Light Speed Diesel Oil	6.960	7.455	12.645	17.846	-
e.	Jet Fuels	33.572	52.419	31.364	38.198	27.993
f.	Jute Batch Oil	-	-	-	-	0.065
g.	Lubricating Oil	1,218.659	1,584.785	2,009.187	1,972.805	382..460
h.	Lube Base Oil	-	-	-	-	1,361.020
i.	Motor Spirits	1,330.986	717.210	838.864	782.039	951.932
j.	Pet Grease	68.216	76.287	47.824	69.143	43.258
k	Pet Wax	7.567	49.306	9.334	0.011	-
l.	P.M.G.	-	-	-	-	276.666
m	Solvent Neptha	34.256	68.613	453.698	445.837	-
n.	Pet Products NOS	39.196	227.533	560.045	650.039	210.722
o.	MTT	10.908	16.805	65.798	56.876	-
p.	MTT, Solvent Oil	-	-	-	-	143.559

All Pakistan

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
	q. HOBC	-	-	-	-	13.652
	r. Benzene,Xylene,Toulene	114.641	92.452	65.986	3.643	-
13	Paint and Varnishes	324.988	320.351	372.696	379.620	398.522
	a. Under Normal Procedure	299.825	302.757	372.696	-	-
	b. Under Capacity Scheme/Fixed Tax sch	22.016	15.789	-	-	-
	c. Others	3.147	1.805	-	-	-
14	Perfumery & Cosmetics	285.826	325.240	344.312	422.743	510.480
	a. Under Normal Procedure	163.000	202.981	214.298	280.247	360.482
	b. Under Capacity/Fixed Tax	122.826	122.259	130.014	142.496	149.998
15	Paper and Paper Board	428.093	458.577	568.668	610.428	592.623
16	Paper Sacks	0.446	-	-	-	-
17	Plastic Goods N.O.S.	298.408	33.843	-	-	-
	a. Under Capacity/Fixed Tax scheme	122.328	2.956	-	-	-
	b. Under Normal Procedure Scheme	176.080	30.887	-	-	-
18	Sugar	860.063	-	-	-	-
19	Synthetic & Artificial Fibres	-	0.012	-	-	-
20	Soap and Detergents	856.425	886.343	1,016.848	1,125.553	1,099.684
	a. Soap	569.144	567.103	610.179	676.773	802.391
	b. Detergent	231.721	243.973	313.420	375.688	266.110
	c. Detergent Bars	9.536	13.114	20.913	11.852	7.992
	d. Soap and Detergent NOS	46.024	62.153	72.336	61.240	23.191
21	Ship Scrap Plates etc	-	-	-	71.728	-
22	Tyres and Tubes	-	0.008	-	-	-
23	Wire and Cables	263.650	422.678	367.022	440.932	455.626
	a. Non-enamelled wire & cables	233.535	399.719	341.905	439.231	439.508
	i) Under Normal procedure	204.280	359.595	337.913	437.351	439.184
	ii) Under Capacity/Fix Tax scheme	29.255	40.124	3.992	1.880	0.324
	b. Enamelled Copper Wire	30.117	22.959	25.117	1.701	-
24	Woven PP/PE Fabric Bags & Sacks	118.565	1.901	-	-	-
25	Yarns, M.M.(Continous)	217.934	237.014	233.024	217.043	-
26	Yarn, N.O.S.	1.071	0.071	-	-	-
B.	**IMPORTED GOODS**	**220.270**	**2,434.990**	**2,260.033**	**2,271.998**	**1,660.760**
27	Arms & Ammunition	-	0.063	-	-	-
28	Beverages	6.659	4.963	6.340	6.107	15.106
	a. Aerated Water	6.659	4.963	6.340	6.107	6.525
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	-	-	8.581
29	Beverages Concentrate	1.381	9.592	5.878	8.110	11.668
30	BOPP Film	-	22.203	-	-	-
31	Calcium Carbide	-	18.225	-	-	-
32	Cement	-	21.306	6.650	1.733	1.920
33	Cigarettes & Tobacco	0.278	3.554	1.940	10.794	39.750
34	Cotton not Carded or Combed	-	40.425	-	-	-

All Pakistan

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
35	Formic Acid	-	7.835	-	-	-
36	Goods NOS	49.328	97.031	419.886	221.202	248.816
37	Ground Nut Oil	-	-	0.117	0.449	-
38	Jute Bags	-	1.496	-	-	-
39	Kraft Paper Sack	-	20.280	-	-	-
40	L.P.G.Cylinders	-	1.972	40.480	2.184	-
41	Medium Density Fibre Board (MDF)	-	28.745	-	-	-
42	Mosquito Coils	-	10.365	-	-	-
43	News Print	-	28.007	3.611	0.002	-
44	Paper & Paper Board	91.491	149.349	144.262	183.289	294.153
45	Paint & Varnish	-	-	-	-	61.936
46	Perfumery & Cosmetics	35.383	31.192	52.708	173.888	204.749
47	POL Products	24.084	1,513.751	1,343.942	1,378.528	313.879
	a. Asphalt	0.395	1.369	4.249	5.187	16.139
	b. Aviation Spirit	-	2.122	1.602	3.476	1.230
	c. Base Lube Oil	-	-	-	-	12.283
	d. Furnace Oil	-	162.718	34.564	0.546	-
	e. High speed Diesel Oil	-	1,262.281	1,227.847	1,242.801	-
	f. Jet Fuels	-	-	-	-	0.086
	g. Light Diesel Oil	-	0.072	3.382	26.382	-
	h. Lubricating Oil	23.689	58.027	51.626	89.291	206.925
	i. Motor Spirit	-	27.162	-	-	0.012
	j. Pet. Grease	-	-	-	10.659	44.686
	k. POL (NOS)	-	-	-	-	16.437
	l. Transformer Oil	-	-	-	-	12.202
	m. MTT, Solvent Oil	-	-	-	-	3.853
	n. M.T.B.E.	-	-	14.430	-	0.026
	o. Spirit Type Jet Fuel	-	-	6.242	0.186	-
48	Polyester Filament Yarn	-	40.082	56.016	83.364	-
49	Polyester Chips	-	9.033	2.790	0.015	-
50	Rape, Cozla Seeds	-	20.310	-	-	-
51	Rape, Cozla or Mustard Oil	-	85.623	11.931	0.170	-
52	Self Adhesive Tape	-	0.709	-	-	-
53	Separator plates for batteries	0.057	0.057	-	8.550	-
54	Shampoo (upto 1000 ml)	-	72.993	38.815	12.092	25.572
55	Soap,Det & Washing Prep.	11.609	66.857	75.587	99.706	107.522
56	Sugar	-	35.264	-	-	0.005
57	Safflower Seed Oil	-	-	0.025	-	-
58	Sunflower Seed Oil	-	13.893	31.198	0.182	-
59	Urea F.M. Compound	-	4.717	-	-	-
60	Wire and Cable	-	-	-	19.989	277.401
61	CED on Custom clearance document	-	75.098	17.857	61.644	58.283

All Pakistan (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
C.	**SERVICES**	**14,772.731**	**10,339.637**	**2,749.613**	**435.934**	**417.399**
62	Advertisement	265.563	337.486	72.629	0.800	-
	a. Television	244.182	322.525	68.547	0.800	-
	b. Radio	21.381	14.961	4.082	-	-
63	Advertising Agent.	17.342	23.564	30.555	21.436	-
64	Bank Loans/Advances	32.134	4.940	-	-	-
	a. By banks/financial institutions	30.412	0.249	-	-	-
	b. By leasing companies	0.260	-	-	-	-
	c. By insurance companies	1.462	4.691	-	-	-
65	Beauty parlours/slimming	3.276	3.516	1.179	-	-
66	Courier Service	185.660	304.741	58.819	-	-
67	Customs Agents	133.571	52.504	1.478	-	-
68	Credit Cards(Banks)	-	39.221	-	-	-
69	Domestic Travel	1,094.682	1,097.582	449.894	25.710	-
	a. By Air	1,054.196	1,057.980	406.640	1.380	-
	b. By Train	40.486	39.602	43.254	24.330	-
70	Hotels & Restaurants	851.698	508.776	30.815	-	-
	a. Hotel	587.780	422.974	29.264	-	-
	b. Resorts Hotels	18.408	14.578	1.036	-	-
	c. Restaurants	231.068	61.072	-	-	-
	d. Matrimonial Parties	2.331	2.633	0.057	-	-
	e. Marriage Halls & Lawns	0.210	0.051	-	-	-
	i) Under Fixed Tax scheme	0.004	0.006	-	-	-
	ii) Under Normal procedure	0.206	0.045	-	-	-
	f. Clubs	11.867	7.406	0.458	-	-
	g. Caterers	0.034	0.062	-	-	-
	i) Under Fixed Tax scheme	0.032	-	-	-	-
	ii) Under Normal procedure	0.002	0.062	-	-	-
71	Inland Carriage of goods by Air	28.628	24.288	7.778	-	-
72	Insurance	244.810	249.662	299.072	312.845	391.958
73	Launderers & dry cleaners	4.701	4.558	0.485	-	-
74	Ship Chandlers	5.535	2.960	0.589	-	-
75	Stevedores	178.130	215.260	50.213	-	-
76	Shipping Agents	0.194	-	-	-	-
77	Services of Supply/Dist. of Natural Gas	3,313.843	1,135.949	-	-	-
78	Services NOS	0.132	0.014	0.521	-	25.441
79	Telephone Fax & telex services	8,405.558	6,302.853	1,661.130	-	-
	a. Domestic	1,090.799	15.040	1.276	-	-
	d. Others	7,314.759	6,287.813	1,659.854	-	-
80	Travel Agent	7.274	31.763	84.456	75.143	-
81	Licence Fee on Goods	8.219	3.788	6.003	2.640	0.020

All Pakistan

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
82	Licence Fee	19.794	17.667	8.112	10.982	0.509
a.	Advertising Agents	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	-	-	-	-
d.	Courier Services	0.260	0.205	0.005	-	-
e.	Customs Agents	-	-	0.999	1.350	-
f.	Fright forwarding Agents	0.010	-	-	-	-
g.	Hotel & Restaurant	3.035	1.745	0.015	-	-
h.	Insurance Companies	0.310	0.375	0.285	0.360	-
i.	Marriage Halls	0.200	0.175	0.020	-	-
j.	Property Developers & Promoters	-	0.120	-	-	-
k.	Shipping Agents	-	0.012	-	-	-
l.	Stevedores	0.550	0.495	0.015	-	-
m.	Travel Agents	3.745	4.178	1.249	2.442	-
n.	Television Corporation/Firms	0.060	0.709	-	-	-
o.	Licence Fee (NOS)	10.051	7.913	4.385	6.200	0.509
p.	Inland carriage of goods by air	0.030	-	-	-	-
83	**Arrears**	**1,380.614**	**406.673**	**429.614**	**684.015**	**94.694**
84	**Miscellaneous**	**248.929**	**72.029**	**63.433**	**353.782**	*** -157.619**
	CENTRAL EXCISE DUTIES (GROSS)	**61,193.715**	**55,931.389**	**49,190.548**	**47,208.689**	**44,936.143**
a.	Refund	236.798	132.033	107.293	20.632	178.795
b.	CE Rebate	52.200	15.666	2.855	1.499	3.145
	REFUND & REBATE	**288.998**	**147.699**	**110.148**	**22.131**	**181.940**
	CENTRAL EXCISE DUTIES (NET)	**60,904.717**	**55,783.690**	**49,080.400**	**47,186.558**	**44,754.203**

* Reconciliation adjustment.

TABLE - 28.1
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**6,726.286**	**6,607.127**	**4,274.440**	**4,281.360**	**553.204**
1	Beverages	328.996	371.821	0.080	0.020	0.042
	a. Aerated Water	287.099	331.218	0.073	0.012	0.042
	b. Non-Aerated Water,Syrups,Juices & sq	41.897	40.603	0.007	0.008	-
2	Bank Cheques & Traveller's Cheques	252.510	246.218	-	-	-
3	Cigarettes & Tobacco	1,616.390	1,701.720	1,340.187	1,386.959	-
	a. Un-manufactured Tobacco	30.539	31.079	34.208	34.499	-
	b. Cigarettes	1,585.790	1,670.641	1,305.979	1,352.460	-
4	Cement	1,096.195	1,024.497	426.362	496.408	511.046
5	Cigarette Filter Rods	6.185	5.203	-	-	-
6	Electric Batteries & plates	165.163	163.927	0.012	0.004	-
	a. Fixed Tax Scheme	14.889	42.417	0.001	-	-
	b. Others	150.274	121.510	0.011	0.004	-
7	Goods N.O.S	0.049	0.283	-	-	-
8	Metal Containers	168.465	137.899	45.725	36.167	-
9	Petroleum Gases	5.965	4.432	5.259	4.141	-
10	POL Products	2,483.678	2,432.160	2,338.261	2,238.099	2.455
	a. Asphalt	330.146	345.403	518.631	344.005	-
	b. Furnace Oil	44.780	42.709	4.012	-	-
	c. High Speed Diesel Oil	285.603	202.066	122.277	105.689	-
	d. Light Speed Diesel Oil	6.000	6.495	10.519	14.880	-
	e. Jet Fuels	23.830	21.051	20.101	18.801	-
	f. Lubricating Oil	863.746	1,182.873	1,105.330	1,334.307	0.914
	g. Motor Spirits	815.778	541.960	483.537	329.811	1.504
	h. Pet Grease	67.988	61.785	47.534	68.784	0.037
	i. Pet Wax	0.454	0.242	0.323	-	-
	j. Solvent Neptha	3.894	0.532	0.191	0.556	-
	k. Pet Products NOS	37.953	26.085	25.581	17.623	-
	l. Benzen,Xylen,Toulene	3.506	0.959	0.225	3.643	-
11	Paint and Varnishes	129.745	123.976	28.772	21.428	11.270
	a. Under Normal Procedure	105.577	107.768	28.772	21.428	11.270
	b. Under Capacity Scheme/Fixed Tax sch	21.021	14.403	-	-	-
	c. Others	3.147	1.805	-	-	
12	Perfumery & Cosmetics	44.613	49.043	33.054	34.879	6.898
	a. Under Normal Procedure	44.613	37.214	33.054	34.879	6.898
	b. Under Capacity/Fixed Tax	-	11.829	-	-	-
13	Paper and Paper Board.	34.341	41.179	33.400	42.613	6.414

Karachi (East)

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
14	Plastic Goods N.O.S.	117.050	2.953	-	-	-
	a. Under Capacity/Fixed Tax scheme	37.048	0.351	-	-	-
	b. Under Normal Procedure Scheme	80.002	2.602	-	-	-
15	Soap and Detergents	105.773	88.460	5.650	5.714	1.986
	a. Soap	1.925	3.309	3.573	2.145	1.660
	b. Detergent	103.160	83.520	1.928	3.569	0.318
	c. Detergent Bars	0.688	1.631	0.149	-	0.008
16	Wire and Cables	118.692	168.564	2.081	1.342	13.093
17	a. Non-enamelled wire & cables	117.643	167.603	1.891	1.342	13.093
	i) Under Normal procedure	943.581	127.516	1.891	1.342	13.093
	ii) Under Capacity/Fix Tax scheme	23.062	40.087	-	-	-
	b Enamelled Copper Wire	1.049	0.961	0.190	-	-
18	WovenPP/PE Fabric Bags & Sacks	80.880	1.867	-	-	-
19	Yarns, M.M. (Continuous)	44.449	42.925	15.597	13.586	-
B.	**SERVICES**	**3,696.837**	**2,704.724**	**841.869**	**306.413**	**305.582**
20	Advertisement	84.913	65.619	11.318	-	-
	a. Television	76.150	56.364	8.699	-	-
	b. Radio	8.763	9.255	2.619	-	-
21	Advertising Agent	16.934	23.059	30.414	21.357	-
22	Beauty parlours/slimming	1.433	1.654	0.471	-	-
23	Courier Service	177.028	293.802	55.751	-	-
24	Credit Cards (Banks)	-	38.659	-	-	-
25	Customs Agents	0.002	-	-	-	-
26	Domestic Travel	1,043.735	1,048.594	404.161	-	-
	a. By Air	1,043.735	1,048.594	404.161	-	-
27	Hotels & Restaurants	341.487	194.475	12.445	-	-
	a. Hotel	230.799	160.977	12.388	-	-
	c. Restaurants	107.935	30.582	-	-	-
	d. Matrimonial Parties	2.331	2.630	0.057	-	-
	f. Clubs	0.422	0.243	-	-	-
	g. Caterers	-	0.043	-	-	-
	i) Under Normal procedure	-	0.043	-	-	-
28	Inland Carriage of goods by Air	27.776	24.288	7.685	-	-
29	Insurance	230.003	235.708	218.440	224.606	286.696
30	Launderers & dry cleaners	3.506	3.651	0.371	-	-
31	Ship Chandlers	5.535	2.960	0.566	-	-
32	Stevedores	178.130	215.260	30.563	-	-
33	Services of Supply/Dist of Natural Gas	1,570.643	520.003	-	-	-
34	Travel Agent	0.747	21.426	68.322	60.450	-
35	Services NOS	-	-	-	-	18.886
36	Telephone Fax & telex services	14.965	15.566	1.362	-	-
	a. Domestic	14.697	15.040	1.276	-	-
	b. Others	0.268	0.470	0.086	-	-
37	Licence fee on goods	4.637	3.069	1.606	0.525	0.020

Karachi (East) (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
38	Licence Fee	4.090	5.885	1.940	2.565	0.210
a.	Advertising Agents	0.625	0.680	0.520	0.570	-
b.	Air Travel Companies	0.090	0.135	-	-	-
c.	Car Dealers	0.045	-	-	-	-
d.	Courier Services	0.245	0.205	0.005	-	-
e.	Freight Forwarding Agents	-	-	-	-	-
f.	Hotel & Restaurant	1.601	0.640	0.015	-	-
g.	Inland Carriage of Goods by Air	0.030	-	-	-	-
h.	Insurance Companies	0.300	0.375	0.285	0.345	-
i.	Marriage Halls	0.195	0.155	0.020	-	-
j.	Property Developers & Promoters	-	0.120	-	-	-
k.	Stevedores	0.550	0.495	0.015	-	-
l.	Supply of Natural Gas	0.015	-	-	-	-
m.	Travel Agents	0.040	2.795	0.966	1.650	-
n.	Television Corporation/Firms	0.060	0.185	-	-	-
o.	Licence Fee (N.O.S.)	0.294	0.100	0.114	-	0.210
39	**Arrears**	**1,055.347**	**179.772**	**152.896**	**8.803**	**1.257**
40	**Miscellaneous**	**2.140**	**1.044**	**144.949**	**173.106**	**0.072**
	CENTRAL EXCISE DUTIES (GROSS)	**11,489.337**	**9,501.621**	**5,417.700**	**4,772.772**	**860.345**
a.	Refund	138.918	2.027	-	3.452	-
b.	CE Rebate	-	-	-	-	-
	REFUND & REBATE	**138.918**	**2.027**	**-**	**3.452**	**-**
	CENTRAL EXCISE DUTIES (NET)	**11,350.419**	**9,499.594**	**5,417.700**	**4,769.320**	**860.345**

TABLE - 28.2
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	COMMODITY	6,726.286	6,607.127	1,742.348	1,743.899	343.555
1	Beverages	328.996	371.821	392.818	419.224	22.001
	a. Aerated Water	287.099	331.218	348.898	366.566	0.095
	b. Non-Aerated Water,Syrups,Juices & sq	41.897	40.603	43.920	52.658	21.906
2	Bank Cheques & Traveller's Cheques	252.510	246.218	-	-	-
3	Cigarettes & Tobacco	1,616.390	1,701.720	-	-	-
	a. Un-manufactured Tobacco	30.539	31.079	-	-	-
	b. Cigarettes	1,585.790	1,670.641	-	-	-
4	Cement	1,096.195	1,024.497	321.321	295.129	214.985
5	Cigarette Filter Rods	6.185	5.203	4.769	-	-
6	Electric Batteries & plates	165.163	163.927	158.263	150.553	-
	a. Fixed Tax Scheme	14.889	42.417	-	-	-
	b. Others	150.274	121.510	158.263	150.553	-
7	Goods N.O.S	0.049	0.283	-	-	-
8	Metal Containers	168.465	137.899	111.309	104.530	-
9	Petroleum Gases	5.965	4.432	-	-	-
10	POL Products	2,483.678	2,432.160	322.720	315.144	3.587
	a. Asphalt	330.146	345.403	-	-	-
	b. Furnace Oil	44.780	42.709	-	-	-
	c. High Speed Diesel Oil	285.603	202.066	-	-	-
	d. Light Speed Diesel Oil	6.000	6.495	-	-	-
	e. Jet Fuels	23.830	21.051	-	-	-
	f. Lubricating Oil	863.746	1,182.873	322.692	315.144	3.587
	g. Motor Spirits	815.778	541.960	-	-	-
	h. Pet Grease	67.988	61.785	0.028	-	-
	i. Pet Wax	0.454	0.242	-	-	-
	j. Solvent Neptha	3.894	0.532	-	-	-
	k. Pet Products NOS	37.953	26.085	-	-	-
	l. Benzen,Xylene,Toulene	3.506	0.959	-	-	-
11	Paint and Varnishes	129.745	123.976	120.444	122.976	10.251
	a. Under Normal Procedure	105.577	107.768	120.444	122.976	10.251
	b. Under Capacity Scheme/Fixed Tax sch	21.021	14.403	-	-	-
	c. Others	3.147	1.805	-	-	-
12	Perfumery & Cosmetics	44.613	49.043	30.572	18.219	24.629
	a. Under Normal Procedure	44.613	37.214	-	18.219	24.629
	b. Under Capacity/Fixed Tax	-	11.829	-	-	-
13	Paper and Paper Board.	34.341	41.179	13.651	14.431	7.285

Karachi(West) (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
14	Plastic Goods N.O.S.	117.050	2.953	-	-	-
	a. Under Capacity/Fixed Tax scheme	37.048	0.351	-	-	-
	b. Under Normal Procedure Scheme	80.002	2.602	-	-	-
15	Soap and Detergents	105.773	88.460	113.437	125.596	6.504
	a. Soap	1.925	3.309	0.062	-	6.504
	b. Detergent	103.160	83.520	111.197	123.917	-
	c. Detergent Bars	0.688	1.631	2.178	1.679	-
16	Wire and Cables	118.692	168.564	129.498	156.068	54.313
	a. Non-enamelled wire & cables	117.643	167.603	128.809	156.068	54.313
	i) Under Normal procedure	943.581	127.516	128.809	156.068	54.313
	ii) Under Capacity/Fix Tax scheme	23.062	40.087	-	-	-
	b Enamelled Copper Wire	1.049	0.961	0.689	-	-
17	WovenPP/PE Fabric Bags & Sacks	80.880	1.867	-	-	-
18	Yarns, M.M. (Continuous)	44.449	42.925	23.546	22.029	-
B.	**SERVICES**	**3,696.837**	**2,704.724**	**78.671**	**65.471**	**79.378**
19	Advertisement	84.913	65.619	-	-	-
	a. Television	76.150	56.364	-	-	-
	b. Radio	8.763	9.255	-	-	-
20	Advertising Agent	16.934	23.059	0.079	0.032	-
21	Beauty parlours/slimming	1.433	1.654	0.171	-	-
22	Courier Service	177.028	293.802	0.004	-	-
23	Credit Cards (Banks)	-	38.659	-	-	-
24	Customs Agents	0.002	-	-	-	-
25	Domestic Travel	1,043.735	1,048.594	-	-	-
	a. By Air	1,043.735	1,048.594	-	-	-
26	Hotels & Restaurants	341.487	194.475	0.012	-	-
	a. Hotel	230.799	160.977	0.012	-	-
	b. Restaurants	107.935	30.582	-	-	-
	c. Matrimonial Parties	2.331	2.630	-	-	-
	e. Clubs	0.422	0.243	-	-	-
	f. Caterers	-	0.043	-	-	-
	i) Under Normal procedure	-	0.043	-	-	-
27	Inland Carriage of goods by Air	27.776	24.288	-	-	-
28	Insurance	230.003	235.708	57.938	65.439	79.312
29	Launderers & dry cleaners	3.506	3.651	-	-	-
30	Ship Chandlers	5.535	2.960	0.023	-	-
31	Stevedores	178.130	215.260	19.650	-	-
32	Services of Supply/Dist of Natural Gas	1,570.643	520.003	-	-	-
33	Travel Agent	0.747	21.426	0.794	-	-
34	Telephone Fax & telex services	14.965	15.566	-	-	-
	a. Domestic	14.697	15.040	-	-	-
	b. Others	0.268	0.470	-	-	-
	Service Nos	-	-	-	-	0.066

Karachi(West)

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
35	Licence fee on goods	4.637	3.069	1.762	-	-
36	Licence Fee	4.090	5.885	0.015	-	-
a.	Advertising Agents	0.625	0.680	-	-	-
b.	Air Travel Companies	0.090	0.135	0.015	-	-
c.	Car Dealers	0.045	-	-	-	-
d.	Courier Services	0.245	0.205	-	-	-
e.	Hotel & Restaurant	1.601	0.640	-	-	-
f.	Inland Carriage of Goods by Air	0.030	-	-	-	-
g.	Insurance Companies	0.300	0.375	-	-	-
h.	Marriage Halls	0.195	0.155	-	-	-
i.	Property Developers & Promoters	-	0.120	-	-	-
j.	Stevedores	0.550	0.495	-	-	-
k.	Supply of Natural Gas	0.015	-	-	-	-
l.	Travel Agents	0.040	2.795	-	-	-
m.	Television Corporation/Firms	0.060	0.185	-	-	-
n.	Licence Fee (N.O.S.)	0.294	0.100	-	-	-
37	**Arrears**	**1,055.347**	**179.772**	**5.385**	**1.180**	**0.121**
38	**Miscellaneous**	**2.140**	**1.044**	**0.882**	**2.100**	**0.459**
	CENTRAL EXCISE DUTIES (GROSS)	**11,489.337**	**9,501.621**	**1,829.063**	**1,812.650**	**423.513**
a.	. Refund	138.918	2.027	16.463	1.340	0.050
b.	CE Rebate	-	-	-	-	-
	REFUND & REBATE	**138.918**	**2.027**	**16.463**	**1.340**	**0.050**
	CENTRAL EXCISE DUTIES (NET)	**11,350.419**	**9,499.594**	**1,812.600**	**1,811.310**	**423.463**

TABLE - 28.3
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	-	-	-	-	**4,722.183**
1	Beverages	-	-	-	-	543.702
	a. Aerated Water	-	-	-	-	313.987
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	-	-	29.715
2	Cigarettes & Tobacco	-	-	-	-	1,386.123
	a. Un-manufactured Tobacco	-	-	-	-	28.790
	b. Cigarettes	-	-	-	-	1,357.333
3	Goods N.O.S	-	-	-	-	0.004
4	Petroleum Gases	-	-	-	-	2.313
5	POL Products	-	-	-	-	2,565.315
	a. Asphalt	-	-	-	-	271.134
	b. HOBC	-	-	-	-	0.176
	c. Jet Fuels	-	-	-	-	8.107
	d. Lube Base Oil	-	-	-	-	1,361.020
	e. Lubricating Oil	-	-	-	-	355.878
	f. Motor Spirits	-	-	-	-	319.021
	g. Pet Grease	-	-	-	-	42.744
	h. Pet Products NOS	-	-	-	-	206.763
	i. Sovent Oil	-	-	-	-	0.472
6	Paint and Varnishes	-	-	-	-	104.285
	a. Under Normal Procedure	-	-	-	-	104.285
7	Perfumery & Cosmetics	-	-	-	-	36.308
	a. Under Normal Procedure	-	-	-	-	36.308
8	Paper and Paper Board.	-	-	-	-	42.243
9	Soap and Detergents	-	-	-	-	122.405
	a. Soap	-	-	-	-	110.592
	b. Detergent	-	-	-	-	11.813
	c. Detergent Bars	-	-	-	-	-
10	Wire and Cables	-	-	-	-	119.485
	a. Non-enamelled wire & cables	-	-	-	-	119.485
	i) Under Normal procedure	-	-	-	-	119.485
	ii) Under Capacity/Fix Tax scheme	-	-	-	-	-
B.	**SERVICES**	-	-	-	-	**3.113**
11	Services Nos	-	-	-	-	3.113
12	**Arrears**	-	-	-	-	**3.949**
13	**Miscellaneous**	-	-	-	-	*** -153.12**
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	-	**4,576.125**
	a. Refund	-	-	-	-	7.689
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	**7.689**
	CENTRAL EXCISE DUTIES (NET)	-	-	-	-	**4,568.436**

* Reconciliation adjustment.

TABLE - 28.4
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**4,930.146**	**4,961.471**	**4,922.014**	**5,330.011**	**5,640.063**
1	Beverages	114.115	126.119	142.772	141.839	115.361
	a. Aerated Water	103.027	111.480	118.721	119.458	93.144
	b. Non-Aerated Water,Syrups,Juices & sq	11.088	14.639	24.051	22.381	22.217
2	Cigarettes & Tobacco	988.465	1,029.570	1,224.059	1,404.674	1,599.458
	a. Un-manufactured Tobacco	36.235	33.404	38.060	39.027	38.227
	b. Cigarettes	952.230	996.166	1,185.999	1,365.647	1,561.231
3	Cement	1,844.848	1,631.483	1,123.000	1,113.497	955.330
4	Electric Batteries & plates	0.047	0.040	0.054	0.017	-
5	a. Fixed Tax Scheme	0.005	0.004	0.003	0.006	-
	b. Others	0.042	0.036	0.051	0.011	-
6	Goods N.O.S.	-	0.399	1.514	1.764	1.597
7	Metal Containers	7.705	9.275	9.371	8.640	-
8	Natural Gases	1,460.360	1,840.713	2,032.772	2,279.159	2,601.435
9	Petroleum Gases	-	-	0.186	0.226	0.255
10	POL Products	53.025	109.105	109.408	46.768	1.005
	a. High Speed Diesel Oil	3.588	71.733	67.597	36.836	-
	b. Lubricating Oil	30.421	35.026	41.723	9.859	0.515
	c. Motor Spirits	18.551	2.023	-	-	-
	d. Pet Grease	0.004	0.001	0.021	0.006	0.004
	e. Pet Products N.O.S.	0.461	0.322	0.067	0.067	0.486
11	Paint and Varnishes	0.570	0.562	0.667	0.712	0.843
	a. Under Normal Procedure	0.460	0.337	0.667	0.712	-
	b. Under Capacity Scheme/Fixed Tax sch	0.110	0.225	-	-	-
12	Paper and Paper Board	2.928	3.527	7.882	7.580	6.414
13	Plastic Goods N.O.S.	5.420	0.820	-	-	-
	a. Under Capacity/Fixed Tax scheme	0.318	0.002	-	-	-
	b. Under Normal Procedure Scheme	5.102	0.818	-	-	-
14	Sugar	270.775	-	-	-	-
15	Synthetic and Artifical Fibres	-	0.012	-	-	-
16	Soap and Detergents	152.520	184.191	237.505	285.351	318.041
	a. Soap	51.756	56.909	64.070	73.661	89.788
	b. Detergent	100.764	127.282	173.435	211.690	228.047
	c. Detergent Bars	-	-	-	-	0.206
17	Wire and Cables	17.826	25.589	32.621	39.546	40.324
	a. Non-enamelled wire & cables	0.032	13.317	17.920	38.470	40.324
	i) Under Normal procedure	0.032	13.317	13.928	37.102	40.324
	ii) Under Capacity/Fix Tax scheme	-	-	3.992	1.368	-
	b. Enamelled Copper Wire	17.794	12.272	14.701	1.076	-

Hyderabad (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
18	Woven PP/PE Fabric Bags & Sacks	11.542	0.034	-	-	-
19	Yarns, M.M.(Continous)	-	0.032	0.203	0.238	-
B.	**IMPORTED GOODS**	**2.218**	**104.712**	**78.582**	**1.138**	**4.380**
20	BOP Film	-	0.508	-	-	-
21	Cigarettes	0.033	-	-	-	-
22	Goods NOS	-	3.371	0.836	0.240	0.082
	POL Products	0.378	97.367	76.595	-	-
	a. Asphalt	0.378	-	-	-	-
	b. High speed Diesel Oil	-	97.367	76.595	-	-
23	Kraft Paper Sack	-	1.415	-	-	-
24	Paint & Varnish					3.650
25	Paper & Paper Board	-	1.871	0.433	0.583	0.582
26	Polyester Filament Yarn	-	-	0.015	-	-
27	Perfumery & Cosmetics	1.807	-	-	-	-
28	Soap and Detergents	-	-	0.703	0.315	0.066
29	CED on custom clerance docouments	-	0.180	-	-	
C.	**SERVICES**	**167.510**	**95.687**	**0.338**	**-**	**-**
30	Advertisement	0.084	0.081	0.027	-	-
	a. Radio	0.084	0.081	0.027	-	-
31	Customs Agents	-	0.479	-	-	-
32	Hotels & Restaurants	6.671	4.739	0.311	-	-
	a Hotel	5.027	3.960	0.311	-	-
	b Resorts Hotels	-	0.235	-	-	-
	c. Restaurants	1.085	0.538	-	-	-
	d. Matrimonial Parties	-	0.003	-	-	-
	e. Marriage Halls & Lawns	0.012	0.003	-	-	-
	i) Under Fixed Tax scheme	-	0.003	-	-	-
	ii) Under Normal procedure	0.012	-	-	-	-
	g. Club	0.515	-	-	-	-
	h. Caterers	0.032	-	-	-	-
	i) Under Fixed Tax scheme	0.032	-	-	-	-
33	Services of Supply/Dist. of Natural Gas	160.755	90.388	-	-	-
34	Licence Fee on Goods	0.005	-	-	-	-
35	Licence Fee	0.575	0.768	0.410	0.877	0.038
	a. Hotel & Restaurant	0.075	0.085	-	-	-
	b. Marriage Halls	-	0.020	-	-	-
	c. Travel Agents	-	0.009	-	-	-
	d. Licence Fee (N.O.S)	0.500	0.654	0.410	0.877	0.038
36	**Arrears**	**164.053**	**43.304**	**3.612**	**7.912**	**31.859**
37	**Miscellaneous**	**1.317**	**1.341**	*** -94.291**	*** -30.165**	**137.823**
	CENTRAL EXCISE DUTIES (GROSS)	**5,265.824**	**5,207.283**	**4,910.665**	**5,309.773**	**5,814.163**
	a. Refund	0.130	125.587	54.265	0.073	37.034
	b. CE Rebate	1.450	-	-	-	-
	REFUND & REBATE	**1.580**	**125.587**	**54.265**	**0.073**	**37.034**
	CENTRAL EXCISE DUTIES (NET)	**5,264.244**	**5,081.696**	**4,856.400**	**5,309.700**	**5,777.129**

* Reconciliation adjustment.

TABLE - 28.5
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**2,776.966**	**2,794.889**	**2,751.771**	**2,626.929**	**2,321.783**
1	Beverages	3.493	0.044	0.045	3.019	2.245
	a. Aerated Water	3.468	-	-	3.004	2.151
	b. Non-Aerated Water,Syrups,Juices & sq	0.026	0.044	0.045	0.015	0.094
2	Beverages Concnetrates	-	4.371	3.389	-	-
3	Cement	746.754	655.854	558.919	516.658	531.369
4	Cigarette Filter Rods	33.638	48.655	26.080	-	-
5	Electric Battries & plates	33.197	31.002	28.142	25.785	-
	a. Others	33.197	31.002	28.142	25.785	-
6	Goods NOS	0.014	-	-	-	-
7	Metal Containers	0.591	0.312	0.519	0.375	-
8	Natural Gases	1,576.917	1,653.314	1,739.096	1,601.958	1,574.520
9	POL Products	98.454	76.911	51.918	42.797	12.818
	a. Lubricating Oil	91.795	69.982	44.480	42.797	12.818
	b. Pet Wax	6.659	6.929	7.438	-	-
10	Paint and Varnishes	-	-	-	0.025	0.106
11	Paper and Paper Board	0.459	0.005	0.034	0.233	0.003
12	Plastic Goods N.O.S.	39.080	9.583	-	-	-
	a. Under Normal Procedure Scheme	39.080	9.583	-	-	-
13	Soap and Detergents	89.389	130.410	164.849	181.509	122.859
	a. Soap	40.792	63.186	78.138	114.588	99.932
	b. Detergent	2.080	7.191	7.271	5.681	-
	c. Detergent Bar	3.130	-	7.104	-	-
	d. Soap and Detergent NOS	43.384	60.033	72.336	61.240	22.927
14	Ship Scrap Plates etc	-	-	-	71.728	-
15	Wire and Cables	36.198	86.490	71.745	82.297	77.863
	a. Non-enamelled wire & cables	32.530	83.250	69.111	82.297	77.863
	i) Under Normal procedure	32.530	83.250	69.111	82.297	77.863
	b. Enamelled Copper Wire	3.668	3.240	2.634	-	-
16	WovenPP/PE Fabric Bags & Sacks	16.891	-	-	-	-
17	Yarns, M.M.(Continous)	101.890	97.867	107.035	100.545	-
18	Yarn, N.O.S.	-	0.071	-	-	-
B.	**IMPORTED GOODS**	**-**	**30.949**	**16.586**	**34.663**	**51.525**
19	Aerated Water				0.009	-
20	Beverage Concentrate	-	-	-	-	0.223
21	Cement	-	18.614	5.150	0.104	1.333
22	Cigarettes	-	0.058	0.356	0.110	0.069

Quetta (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
23	Goods NOS	-	4.284	4.325	1.342	3.125
24	Kraft Paper Sack	-	4.983	-	-	-
25	Paper & Paper Board	-	1.339	1.864	2.163	3.346
26	Perfumery & Cosmetics	-	-	-	3.295	0.173
27	POL Products	-	1.573	4.305	21.625	33.363
	a. Asphalt	-	1.334	4.191	5.176	6.942
	b. Base Lube Oil	-	-	-	-	4.710
	c. Lubricating Oil	-	-	0.114	6.264	1.595
	d. Motor Spirit	-	0.239	-	-	-
	e. Pet. Grease	-	-	-	10.185	19.872
	f. POL(NOS)	-	-	-	-	0.244
28	Shampoo (upto 1000 ml)	-	0.027	0.085	0.419	0.012
29	Soap,Det & Washing Prep.	-	0.071	0.501	5.596	9.274
30	Wire & Cable/Telephone Cable	-	-	-	-	0.607
C.	**SERVICES**	**31.905**	**18.459**	**0.604**	**-**	**0.341**
31	Advertisement	-	0.001	-	-	-
	a. Television	-	0.001	-	-	-
32	Customs Agents	19.275	10.329	0.128	-	-
33	Hotels & Restaurants	12.279	8.016	0.468	-	-
	a. Hotel	8.768	7.025	0.468	-	-
	b. Restuarants	3.509	0.991	-	-	-
	c. Caterer	0.002	-	-	-	-
	i) Under Normal procedure	0.002	-	-	-	-
34	Launderers & dry cleaners	0.157	0.113	0.008	-	-
35	Shipping Agents	0.194	-	-	-	-
	Services(NOS)	-	-	-	-	0.341
36	Licence Fee on Goods	-	-	0.040	-	-
37	Licence Fee	1.975	1.817	1.971	1.911	0.045
	a. Advertising Agents	0.122	0.626	0.413	-	-
	b. Air Travel Companies	-	-	0.091	-	-
	c. Customs Agents	-	-	0.999	1.350	-
	d. Shipping Agents	-	-	-	-	-
	e. Travel Agents	0.777	0.483	-	-	-
	f. Licence Fee (N.O.S.)	1.070	0.708	0.468	0.561	0.045
38	**Arrears**	**0.773**	**3.082**	**-**	**-**	**1.296**
39	**Miscellaneous**	**13.104**	**6.402**	**14.328**	**2.267**	*** -158.85**
	CENTRAL EXCISE DUTIES (GROSS)	**2,824.723**	**2,855.598**	**2,785.300**	**2,665.770**	**2,216.140**
	a. Refund	1.455	0.829	0.100	4.170	0.789
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**1.455**	**0.829**	**0.100**	**4.170**	**0.789**
	CENTRAL EXCISE DUTIES (NET)	**2,823.268**	**2,854.769**	**2,785.200**	**2,661.600**	**2,215.351**

* Reconciliation adjustment.

TABLE - 28.6
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**5,337.758**	**5,010.564**	**5,197.068**	**5,427.545**	**5,626.546**
1	Beverages	281.447	350.841	379.807	416.791	330.626
	a. Aerated Water	263.982	327.905	367.805	399.545	326.405
	b. Non-Aerated Water,Syrups,Juices & sq	17.465	22.936	12.002	17.246	4.221
2	Cigarettes & Tobacco	2,243.542	2,381.971	2,278.477	2,347.921	2,442.977
	a. Un-manufactured Tobacco	48.445	51.528	60.286	57.493	50.761
	b. Cigarettes	2,195.097	2,330.443	2,218.191	2,290.428	2,392.216
3	Cement	1,707.285	1,493.665	1,173.059	1,097.806	1,369.214
4	Goods NOS	-	0.019	-	-	-
5	Metal Containers	12.509	11.332	23.712	11.016	-
6	Natural Gases	68.971	95.354	145.043	160.027	163.810
7	Petroleum Gases	4.836	4.849	8.366	15.818	16.229
8	POL Products	393.193	180.974	676.755	779.694	660.513
	a. High Speed Diesel Oil	162.543	46.695	222.723	286.887	-
	b. Light Speed Diesel Oil	0.012	0.009	1.304	2.461	-
	c. Jet Fuels	-	-	1.332	5.517	13.853
	d. Lubricating Oil	51.540	42.777	47.128	16.909	1.777
	e. Motor Spirits	67.963	-	297.962	452.228	631.407
	f. Benzen,Xylen,Toulene	111.135	91.493	65.761	-	-
	g. Pet. Products NOS		-	40.545	15.692	-
	h. HOBC	-	-	-	-	13.476
9	Paint and Varnishes	0.319	0.341	0.566	0.600	0.709
	a. Under Normal Procedure	0.319	0.284	0.566	0.600	-
	b. Under Capacity Scheme/Fixed Tax sch	-	0.057	-	-	-
10	Perfumery & Consmetics	86.436	119.070	118.949	192.970	256.223
	a.Under Normal Procedure.	76.943	119.070	118.949	192.970	256.223
	b.Under Capacity/Fixed Tax	9.493	-	-	-	-
11	Paper and Paper Board	2.597	3.842	7.054	7.768	8.764
12	Plastic Goods N.O.S.	1.850	0.026	-	-	-
	a. Under Capacity/Fixed Tax scheme	1.838	0.023	-	-	-
	b. Under Normal Procedure Scheme	0.012	0.003	-	-	-
13	Sugar	126.715	-	-	-	-
14	Soap and Detergents	402.137	368.280	385.280	397.134	377.452
	a. Soap	395.753	357.649	374.675	387.735	370.530
	b. Detergent	1.275	-	-	0.042	-
	c. Detergent Bars	5.109	10.631	10.605	9.357	6.922
15	Wire and Cables	0.182	-	-	-	0.029
	a. Non-enamelled wire & cables	0.182	-	-	-	0.029
	i) Under Normal procedure	0.037		-	-	0.029
	ii) Under Capacity/Fix Tax scheme	0.145	-	-	-	-
16	WovenPP/PE Fabric Bags & Sacks	5.739	-	-	-	-

Multan

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
B.	**IMPORTED GOODS**	-	592.184	159.233	1.729	1.436
17	POL Products	-	591.024	158.747	0.781	1.211
	a. High speed Diesel Oil	-	591.024	158.747	-	-
	b. Lubricating Oil	-	-	-	0.781	1.211
18	Paper and Paper Board	-	-	-	0.002	-
19	Sunflower Seed Oil	-	-	0.486	-	-
20	Goods NOS	-	1.160	-	0.946	0.225
C.	**SERVICES**	14.507	11.925	2.488	1.941	0.003
21	Advertisement	0.077	0.069	-	-	-
	a. Radio	0.077	0.069	-	-	-
22	Beauty parlours/slimming	0.057	0.081	0.065	-	-
23	Customs Agents	0.305	0.337	0.027	-	-
24	Hotels & Restaurants	13.492	9.431	0.574	-	-
	a. Hotel	6.883	7.639	0.574	-	-
	b. Restuarants	6.609	1.792	-	-	-
25	Launderers & dry cleaners	0.235	0.272	0.038	-	-
26	Services (NOS)	-	-	-	-	0.003
27	Travel Agent	0.341	1.735	1.784	1.941	-
28	Licence Fee on Goods	-	-	-	-	-
29	Licence Fee	1.528	1.328	1.199	1.589	0.025
	a. Hotel & Restaurant	0.125	0.065	-	-	-
	b. Travel Agents	0.533	0.496	0.233	0.787	-
	c. Licence Fee (N.O.S.)	0.870	0.767	0.966	0.802	0.025
30	**Arrears**	**0.876**	**10.022**	**3.809**	**5.406**	**16.805**
31	**Miscellaneous**	**0.078**	**0.583**	**8.474**	**31.390**	**41.611**
	CENTRAL EXCISE DUTIES (GROSS)	**5,354.747**	**5,626.606**	**5,372.271**	**5,469.600**	**5,686.426**
	a. Refund	91.211	0.093	29.422	-	0.043
	b. CE Rebate	0.020	0.037	0.149	-	-
	REFUND & REBATE	**91.231**	**0.130**	**29.571**	**-**	**0.043**
	CENTRAL EXCISE DUTIES (NET)	**5,263.516**	**5,626.476**	**5,342.700**	**5,469.600**	**5,686.383**

TABLE - 28.7
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**2,743.342**	**2,457.632**	**1,881.404**	**1,823.038**	**1,831.736**
1	Beverages	277.337	300.444	323.484	350.840	276.286
	a. Aerated Water	276.518	300.243	323.412	350.795	276.225
	b. Non-Aerated Water,Syrups,Juices & sq	0.819	0.201	0.072	0.045	0.061
2	Cigarettes & Tobacco	-	-	2.877	5.382	5.977
	a. Cigarettes	-	-	2.877	5.382	5.977
3	Cement	2,135.271	2,099.639	1,482.850	1,417.559	1,521.467
4	Electric Batteries & plates	0.018	0.009	0.006	-	-
	a. Fixed Tax Scheme	0.018	0.006	-	-	-
	b. Under Normal Procedure	-	0.003	0.006	-	-
5	Metal Containers	10.140	5.958	5.779	5.801	-
6	POL Products	13.406	25.519	31.479	4.542	-
	a. Asphalt	0.544	-	-	-	-
	b. High Speed Deisel Oil	-	-	1.478	-	-
	c. Lubricating Oil	12.862	23.328	30.001	4.542	-
	d. POL Products (NOS)	-	2.191	-	-	-
7	Paint and Varnishes	3.353	3.892	4.726	5.311	5.447
	a. Under Normal Procedure	3.123	3.892	4.726	5.311	-
	b. Under Capacity Scheme/Fixed Tax sch	0.230	-	-	-	-
8	Perfumery & Cosmetics	0.223	0.288	0.186	0.160	0.248
	a. Under Normal Procedure	0.223	0.288	0.168	0.160	0.248
	b. Under Capacity/Fixed Tax	-	-	0.018	-	-
9	Paper and Paper Board	8.564	13.823	17.268	20.550	21.013
10	Plastic Goods N.O.S.	5.947	-	-	-	-
	a. Under Normal Procedure Scheme	5.947	-	-	-	-
11	Sugar	282.340	-	-	-	-
12	Soap and Detergents	0.952	1.218	1.315	1.262	1.298
	a. Soap	0.323	0.311	0.324	0.385	0.385
	b. Detergent	0.054	0.072	0.114	0.094	0.114
	c. Detergent Bars	0.575	0.835	0.877	0.783	0.799
13	Woven PP/PE Fabric Bags & Sacks	1.302	-	-	-	-
14	Yarns, M.M.(Continous)	4.489	6.842	11.434	11.631	-
B.	**IMPORTED GOODS**	**-**	**1.345**	**15.891**	**3.014**	**8.904**
15	Aerated Water	-	-	-	-	0.311
16	Goods NOS	-	1.345	-	0.272	0.934
17	POL Products	-	-	15.870	0.876	1.524
	a. High Speed Oil	-	-	14.270	-	-
	b. Pet. Grease	-	-	-	0.474	-
	c. Lubricating oil	-	-	1.600	0.402	1.524

Faisalabad (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
18	Paint & Varnishes	-	-	-	-	0.745
19	Paper and Paper Board	-	-	0.021	0.085	0.258
20	Polyester Filament Yarn	-	-	-	0.206	-
21	Perfumery & Cosmetics	-	-	-	0.533	1.282
22	Soap,Det & Washing Prep.	-	-	-	0.539	1.433
23	Wire & Cables	-	-	-	0.503	2.417
C.	**SERVICES**	**19.210**	**14.078**	**2.125**	**1.255**	**-**
24	Advertisement	0.024	0.053	-	-	-
	a. Radio	0.024	0.053	-	-	-
25	Beauty Parlours/Slimmimg		0.014	-	-	-
26	Customs Agents	2.914	2.178	0.312	-	-
27	Domestic Travel	0.551	-	-	-	-
	a. By Air	0.551	-	-	-	-
28	Hotels & Restaurants	15.721	11.215	0.755	-	-
	a. Hotel	5.100	8.289	0.755	-	-
	b. Restaurants	10.621	2.926	-	-	-
29	Travel Agent	-	0.618	1.058	1.255	-
30	Total Licence Fee	1.609	0.953	0.498	0.549	0.063
	a. Licence Fee (N.O.S.)	1.609	0.953	0.498	0.549	0.063
31	**Arrears**	**3.886**	**32.395**	**6.313**	**0.144**	**3.374**
32	**Miscellaneous**	**0.966**	**1.164**	*** -35.55**	*** -11.423**	**3.981**
	CENTRAL EXCISE DUTIES (GROSS)	**2,769.013**	**2,507.567**	**1,870.681**	**1,816.577**	**1,848.058**
	a. Refund	0.059	0.113	1.272	0.073	0.048
	b. CE Rebate	0.541	-	0.209	-	
	REFUND & REBATE	**0.600**	**0.113**	**1.481**	**0.073**	**0.048**
	CENTRAL EXCISE DUTIES (NET)	**2,768.413**	**2,507.454**	**1,869.200**	**1,816.504**	**1,848.010**

Reconciliation adjustment

TABLE - 28.8
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**1,774.099**	**1,725.356**	**2,123.279**	**2,060.358**	**1,739.017**
1	Beverages	417.964	477.046	537.139	558.847	497.139
	a. Aerated Water	289.576	353.684	388.103	407.776	348.128
	b. Non-Aerated Water,Syrups,Juices & sq	128.388	123.362	149.036	151.071	149.011
2	Beverages Concentrate	245.330	248.172	245.109	274.256	344.126
3	Bank Cheques & Traveller's Cheques	4.667	2.637	-	-	-
4	Electric Batteries & plates	1.543	1.568	1.521	1.555	-
	a. Fixed Tax Scheme	1.543	1.424	0.988	1.425	-
	b. Others	-	0.144	0.533	0.130	-
5	Goods N.O.S.	5.507	1.447	-	-	1.742
6	Metal Containers	52.765	42.799	42.012	42.945	-
7	Natural Gases	-	-	4.125	-	-
8	Petroleum Gases	0.218	0.248	-	-	-
9	POL Products	150.614	191.776	410.754	245.288	5.015
	a. Asphalt	-	-	6.745	0.984	0.966
	b. Furnace Oil	0.095	0.110	0.309	0.400	-
	c. High Speed Diesel Oil	33.098	9.127	0.255	-	-
	d. Jet Fuels	1.875	1.267	0.832	0.907	1.253
	e. Lubricating Oil	115.291	173.920	402.199	242.777	2.314
	f. Pet Grease	0.197	0.226	0.241	0.217	0.473
	g. Pet Wax	-	-	0.011	0.003	
	h. Pet Products N.O.S.	0.058	7.126	0.162	-	0.009
10	Paint and Varnishes	188.764	189.299	215.236	226.293	263.674
	a. Under Normal Procedure	188.764	188.802	215.236	226.293	-
	b. Under Capacity Scheme/Fixed Tax sch	-	0.497	-	-	-
11	Perfumery & Cosmetics	24.549	26.783	31.514	33.999	36.176
	a. Under Normal Procedure	24.549	24.683	31.514	33.999	36.176
	b. Under Capacity Scheme/Fixed Tax sch	-	2.100	-	-	-
12	Paper and Paper Board	351.858	361.570	445.658	456.876	450.040
13	Paper Sacks	0.002	-	-	-	-
14	Plastic Goods N.O.S.	62.982	1.173	-	-	-
	a. Under Capacity/Fixed Tax scheme	62.982	1.064	-	-	-
	b. Under Normal Procedure Scheme	-	0.109	-	-	-
15	Sugar	93.076	-	-	-	-
16	Synthetic & artificial fibres	-	-	-	-	-
17	Soap and Detergents	1.178	5.119	13.860	24.817	20.578
	a. Soap	1.178	1.200	1.086	1.025	1.020
	b. Detergent	-	3.919	12.774	23.792	19.558

Lahore

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
18	Wire and Cables	65.392	110.739	106.434	131.130	120.527
	a. Non-enamelled wire & cables	-	110.648	106.434	131.130	120.527
	i) Under Normal procedure	65.392	110.648	106.434	131.130	120.527
	b. Enamelled Copper Wire	-	0.091	-	-	-
19	Woven PP/PE Fabric Bags & Sacks	47.330	-	-	-	-
20	Yarns, M.M.(Continous).	59.289	64.980	69.917	64.352	-
21	Yarn N.O.S..	1.071	-	-	-	-
B.	**SERVICES**	**1,915.947**	**721.780**	**77.775**	**50.322**	**20.678**
22	Advertising Agent			-	0.047	
23	Advertisement	11.889	5.395	2.455	0.800	
	a. Television	0.135	1.531	1.232	0.800	
	b. Radio	11.754	3.864	1.223	-	-
24	Bank Loans/Advances	30.486	0.244	-	-	-
	a. By banks/financial institutions	30.412	0.244	-	-	-
	b. By leasing companies	0.074	-	-	-	-
25	Beauty parlours/slimming	1.247	1.104	0.302	-	-
26	Domestic Travel	41.064	40.345	43.352	24.330	-
	a. By Air	0.578	0.743	0.098	-	-
	b. By Train	40.486	39.602	43.254	24.330	-
27	Hotels & Restaurants	229.050	126.894	5.056	-	-
	a. Hotel	150.452	106.448	4.822	-	-
	b. Restaurants	72.191	16.511	-	-	-
	c. Clubs	6.407	3.935	0.234	-	-
28	Inland Carriage of goods by Air	0.852	-	-	-	-
29	Insurance	11.925	13.720	16.567	18.142	19.494
30	Launderers & dry cleaners	0.803	0.522	0.068	-	-
31	Services of Supply/Dist. of Natural Gas	1,582.445	525.558	-	-	-
32	Services (N.O.S)	-	0.014	0.147	-	1.184
33	Travel Agent	6.186	7.984	9.828	7.003	-
34	Licence fee on goods	2.233	0.719	2.595	1.738	-
35	Licence Fee	2.965	2.203	0.065	0.015	-
	a. Hotel & Restaurant	0.435	0.085	-	-	-
	c. Licence Fee (N.O.S.)	2.530	2.118	0.065	0.015	-
36	**Arrears**	**105.186**	**54.878**	**82.857**	**73.944**	**23.305**
37	**Miscellaneous**	**0.932**	**14.686**	*** -1.721**	**4.291**	**0.437**
	CENTRAL EXCISE DUTIES (GROSS)	**3,801.362**	**2,519.622**	**2,284.850**	**2,190.668**	**1,783.437**
	a. Refund	-	-	-	1.630	1.232
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**-**	**-**	**-**	**1.630**	**1.232**
	CENTRAL EXCISE DUTIES (NET)	**3,801.362**	**2,519.622**	**2,284.850**	**2,189.038**	**1,782.205**

* Reconciliation adjustment

TABLE - 28.9
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**9,660.316**	**9,322.019**	**11,416.223**	**12,182.797**	**11,656.635**
1	Beverages	135.648	172.182	201.059	212.383	166.109
a.	Aerated Water	118.146	170.119	195.144	199.804	161.640
b.	Non-Aerated Water,Syrups,Juices & sq	17.502	2.063	5.915	12.579	4.469
2	Cigarettes & Tobacco	5,324.667	5,033.116	6,979.643	8,066.178	8,446.707
a.	Un-manufactured Tobacco	124.344	90.002	124.240	111.574	91.288
b.	Cigarettes	5,200.323	4,943.114	6,855.403	7,954.604	8,355.419
3	Cement	3,175.155	2,982.687	2,536.872	2,251.846	2,229.685
4	Goods N.O.S.	141.908	141.311	2.245	0.805	-
5	Metal Containers	3.195	4.431	7.154	4.145	-
6	Natural Gases	134.579	151.998	158.234	161.992	150.054
7	Petroleum Gases	6.776	6.915	7.821	9.077	9.111
8	POL Products	596.423	693.374	1,387.065	1,328.841	500.602
a.	Asphalt	7.767	30.086	213.639	96.792	72.543
b.	Furnace Oil	12.951	15.521	2.465	-	-
c.	High Speed Diesel Oil	71.364	76.707	89.121	99.620	-
d.	Light Speed Diesel Oil	0.948	0.951	0.822	0.505	-
e.	Jet Fuels	7.867	30.101	9.099	12.973	4.780
f.	Lubricating Oil	24.363	33.681	-	-	-
g.	Motor Spirits	428.694	173.227	57.365	-	-
h.	Pet Grease	0.027	14.275	-	0.136	-
i.	Pet Wax	0.454	42.135	1.562	0.008	-
j.	Solvent Neptha	30.362	68.081	453.507	445.281	-
k.	Pet Products N.O.S.	0.718	191.804	493.687	616.650	3.462
l.	MTT	10.908	16.805	65.798	56.876	-
m.	MTT, Sovent Oil	-	-	-	-	143.086
n.	PMG	-	-	-	-	276.666
o.	Jute Batch Oil	-	-	-	-	0.065
9	Paint and Varnishes	1.569	1.695	1.514	1.530	1.395
a.	Under Normal Procedure	1.366	1.453	1.514	1.530	-
b.	Under Capacity Scheme/Fixed Tax sch	0.203	0.242	-	-	-
10	Perfumery & Cosmetics	130.005	129.996	129.996	142.496	149.998
a.	Under Normal Procedure	16.672	21.666	-	-	-
b.	Under Capacity/Fixed Tax	113.333	108.330	129.996	142.496	149.998
11	Paper and Paper Board	1.792	1.591	1.775	1.632	1.641
12	Plastic Goods N.O.S.	7.994	0.098	-	-	-
a.	Under Capacity/Fixed Tax scheme	4.631	0.004	-	-	-
b.	Under Normal Procedure Scheme	3.363	0.094	-	-	-

Rawalpindi (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
13	Wire and Cables	0.605	2.625	2.845	1.872	1.333
	a. Non-enamelled wire & cables	0.564	2.580	2.845	1.872	1.333
	i) Under Normal procedure	0.471	2.543	2.845	1.360	1.009
	ii) Under Capacity/Fix Tax scheme	0.093	0.037	-	0.512	0.324
	b. Enamelled Copper Wire	0.041	0.045	-	-	-
B.	**IMPORTED GOODS**	-	15.681	29.605	16.866	12.234
14	Aerated water	-	0.537	-	-	0.131
15	Arms & Ammunition	-	0.013	-	-	-
16	Beverages Concentrate	-	0.081	0.067	0.012	0.259
17	BOPP Film	-	1.192	-	-	-
18	Cement	-	0.004	-	0.034	0.065
19	Cigarettes	-	3.496	1.559	8.355	38.961
20	Electric Batteries	-	-	-	0.571	-
21	Goods NOS	-	0.674	0.741	3.179	-40.380
22	Kraft Paper Sack	-	0.678	-	-	-
23	L.P.G.Cylinders	-	1.972	25.496	0.183	-
24	Mosquito Coils	-	3.219	-	-	-
25	News Print	-	-	-	0.002	-
26	POL Products	-	1.135	0.557	1.257	1.526
	a. Asphalt	-	-	-	-	0.452
	b. Aviation Spirit	-	0.026	-	-	-
	c. Jet Feuls	-	-	-	-	0.086
	d. Light Diesel Oil	-	0.072	0.063	-	-
	e. Lubricating oil	-	1.037	0.494	1.257	0.788
	f. M.T.B.E	-	-	-	-	0.002
	g. POL Products (NOS)	-	-	-	-	0.198
27	Paper & Paper Board	-	0.381	-	0.366	4.739
28	Paints & Varnishes	-	-	-	-	0.144
29	Perfumery & Cosmetics	-	0.807	0.725	2.243	1.964
30	Polyester Filament Yarn	-	0.015	-	-	-
31	Self Adhesive Tape	-	0.709	-	-	-
32	Shampoo (upto 1000 ml)	-	0.170	0.031	-	0.227
33	Soap,Det & Washing Prep.	-	0.340	0.339	0.552	0.601
34	Sugar	-	0.119	-	-	-
35	Sunflower Seed Oil	-	-	-	0.112	-
36	Wire and Cables	-	-	-	-	3.809
37	CED on Custom clearance document	-	0.139	0.090	-	0.188
C.	**SERVICES**	8,793.925	6,722.425	1,742.591	9.133	6.962
38	Advertisement	168.530	266.268	58.829	-	-
	a. Television	167.851	264.629	58.616	-	-
	b. Radio	0.679	1.639	0.213	-	-
39	Advertising Agent	0.408	0.505	0.062	-	-
40	Bank Loans/Advances	1.648	4.696	-	-	-
	a. By banks/financial institutions	-	0.005	-	-	-
	b. By leasing companies	0.186	-	-	-	-

Rawalpindi

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
	c. By insurance companies	1.462	4.691	-	-	-
	d. By others	-	-	-	-	-
41	Beauty parlours/slimming	0.516	0.644	0.169	-	-
42	Courier Service	8.632	10.939	3.064	-	-
43	Credit Cards (Banks)	-	0.562	-	-	-
44	Customs Agents	13.540	12.220	-	-	-
45	Domestic Travel	8.220	7.180	1.996	-	-
	a. By Air	8.220	7.180	1.996	-	-
46	Hotels & Restaurants	198.856	131.896	9.549	-	-
	a. Hotel	153.835	108.388	8.289	-	-
	b. Resorts Hotels	18.408	14.343	1.036	-	-
	c. Restaurants	22.090	5.901	-	-	-
	d. Marriage Halls & Lawns	-	0.017	-	-	-
	e. i) Under Fixed Tax scheme	-	-	-	-	-
	ii) Under Normal procedure	-	0.017	-	-	-
	Clubs	4.523	3.228	0.224	-	-
	f. Caterers	-	0.019	-	-	-
	g. ii) Under Normal procedure	-	0.019	-	-	-
47	Insurance	2.868	0.228	6.107	4.639	6.454
48	Inland Carriage of goods by Air		-	0.093	-	-
49	Travel Agents	-	-	2.580	4.494	-
50	Telephone Fax & telex services	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	-	-
51	Services NOS	0.114	-	0.374	-	0.498
52	Licence Fee on goods	0.085	-	-	-	-
53	Licence Fee	3.646	1.888	0.493	1.762	0.010
	a. Advertising Agents	-	0.027	-	-	-
	b. Hotel & Restaurant	0.389	0.585	-	-	-
	c. Insurance Companies	0.010	-	-	0.015	-
	d. Travel Agents	1.625	0.115	-	-	-
	e. Licence Fee (N.O.S.)	1.622	1.161	0.493	1.747	0.010
54	**Arrears**	**19.981**	**59.165**	**172.839**	**573.892**	**1.536**
55	**Miscellaneous**	**22.620**	**7.578**	**0.952**	**176.316**	*** -30.097**
	CENTRAL EXCISE DUTIES (GROSS)	**18,500.573**	**16,128.756**	**13,362.703**	**12,960.766**	**11,647.270**
	a. Refund	2.743	2.024	3.403	2.566	129.529
	b. CE Rebate	0.075	-	-	-	-
	REFUND & REBATE	**2.818**	**2.024**	**3.403**	**2.566**	**129.529**
	CENTRAL EXCISE DUTIES (NET)	**18,497.755**	**16,126.732**	**13,359.300**	**12,958.200**	**11,517.741**

* Reconciliation adjustment.

TABLE - 28.10
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**10,095.586**	**9,276.896**	**8,820.992**	**7,357.691**	**7,938.424**
1	Beverages	177.480	222.124	247.939	262.178	228.715
	a. Aerated Water	114.695	150.644	165.276	164.511	123.409
	b. Non-Aerated Water,Syrups,Juices & sq	62.785	71.480	82.663	97.667	105.306
2	Beverages Concentrate	630.400	738.500	860.100	859.000	777.000
3	Cigarettes & Tobacco	4,944.471	4,193.575	4,532.818	3,350.673	3,394.370
	a. Un-manufactured Tobacco	84.612	75.266	96.557	77.349	70.818
	b. Cigrettes	4,859.859	4,118.309	4,436.261	3,273.324	3,323.117
	c. Others	-	-	-	-	0.435
4	Cement	4,115.318	3,960.480	3,078.490	2,761.247	3,477.177
5	Cigarette Filter Rods	0.725	-	-	-	-
6	Electric Battries & plates	6.437	9.747	10.192	12.185	
	a. Fixed Tax Scheme	-	1.663	10.192	-	-
	b. Others	6.437	8.084	-	12.185	
7	Goods N.O.S.	0.001	-	0.107	-	-
8	Metal Containers	31.415	30.739	28.512	32.221	
9	POL Products	3.858	5.055	2.674	0.771	0.003
	a. Asphalt	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	0.002
	e. MTT, Solvent Oil	-	-	-	-	0.001
10	Paintand Varnishes	0.495	0.434	0.574	0.464	0.227
	a. Under Normal Procedure	0.203	0.221	0.574	0.464	
	b. Under Capacity Scheme/Fixed Tax Sch.	0.292	0.213	-	-	-
11	Perfumery & Consmetics	-	0.060	0.030	-	-
	a. Under Normal Procedure.	-	0.060	0.030	-	-
12	Paper and Paper Board	18.702	22.992	24.739	39.559	31.274
13	Paper Sacks	0.444	-	-	-	-
14	Plastic Goods N.O.S.	52.158	19.141	-	-	-
	a. Under Capacity/Fixed Tax scheme	9.584	1.483	-	-	-
	b. Under Normal Procedure Scheme	42.574	17.658	-	-	-
15	Sugar	40.952	-	-	-	-
16	Soap and Detergents	21.521	27.477	14.701	6.825	2.234
	a. Soap	-	9.240	14.701	6.022	1.970
	b. Detergent	18.850	16.100	-	0.803	

Peshawar

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
	c. Detergent Bars	0.031	0.017	-	-	-
	d. Soap and Detergent N.O.S.	2.640	2.120	-	-	0.264
17	Tyres and Tubes	-	0.008	-	-	-
18	Wire and Cables	17.185	22.228	14.824	27.906	27.424
	a. Non-enamelled wire & cables	17.099	22.215	14.808	27.906	27.424
	i) Under Normal procedure	11.144	22.215	14.808	27.906	27.424
	ii) Under Capacity/Fix Tax scheme	5.955	-	-	-	-
	b. Enamelled Copper Wire	0.086	0.013	0.016	-	-
19	WovenPP/PE Fabric Bags & Sacks	26.779	-	-	-	-
20	Yarns, M.M.(Continous)	7.245	24.336	5.292	4.662	-
B.	**IMPORTED GOODS**	**-**	**53.027**	**2.742**	**2.332**	**8.832**
21	Aerated Water	-	-	-	0.555	0.826
22	BOPP Film	-	0.602	-	-	-
23	Cotton, not carded or combed	-	18.194	-	-	-
24	Goods NOS	-	0.387	0.443	-	0.210
25	Kraft Paper Sack	-	13.204	-	-	-
26	POL Products	-	0.072	0.337	0.209	-
	a. Lubricating oil	-	0.072	0.337	0.209	-
27	Medium Density Fibre Board (MDF)	-	0.255	-	-	-
28	Paper & Paper Board	-	1.164	0.657	1.311	6.374
29	Paintand Varnishes	-	-	-	-	0.010
30	Perfumery & Consmetics	-	-	-	0.257	1.113
31	Polyester Filament Yarn	-	0.406	0.030	-	-
32	Soap and Detergents	-	-	-	-	0.299
33	Sunflower Seeds	-	-	0.760	-	-
34	CED on Custom clearance document	-	18.743	0.515	-	-
C.	**SERVICES**	**36.849**	**40.513**	**2.762**	**1.399**	**1.352**
35	Advertisement on TV	0.046	-	-	-	-
36	Beauty Parlour/Slimming	0.023	0.019	0.001	-	-
37	Customs Agents	5.167	18.957	0.851	-	-
38	Domestic Travel	1.112	1.463	0.385	1.380	-
	a. By Air	1.112	1.463	0.385	1.380	-
39	Hotels & Restaurants	30.487	20.068	1.505	-	-
	a. Hotel	25.317	19.292	1.505	-	-
	b. Restaurants	4.972	0.745	-	-	-
	c. Marriage Halls & Lawns	0.198	0.031	-	-	-
	i) Under Fixed Tax scheme	0.004	0.003	-	-	-
	ii) Under Normal Procedure	0.194	0.028	-	-	-
40	Insurance	0.014	0.006	0.020	0.019	0.002
41	Services(NOS)	-	-	-	-	1.350
42	Licence fee on goods	0.168	-	-	-	-

Peshawar (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
43	Licence Fee	2.371	1.930	0.985	1.709	0.073
a.	Advertising Agents	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	0.285	-	-	-
e.	Marriage Halls	0.005	-	-	-	-
f.	Licence Fee (N.O.S.)	1.256	1.338	0.885	1.649	0.073
g.	Travel Agent	0.045	0.035	-	-	-
44	**Arrears**	**14.191**	**22.813**	**1.903**	**12.470**	**11.182**
45	**Miscellaneous**	**37.161**	**39.228**	**23.479**	**5.487**	**0.255**
	CENTRAL EXCISE DUTIES (GROSS)	**10,186.326**	**9,434.407**	**8,852.863**	**7,381.088**	**7,960.118**
a.	Refund	2.015	1.337	1.706	6.788	0.418
b.	CE Rebate	-	-	0.557	-	-
	REFUND & REBATE	**2.015**	**1.337**	**2.263**	**6.788**	**0.418**
	CENTRAL EXCISE DUTIES (NET)	**10,184.311**	**9,433.070**	**8,850.600**	**7,374.300**	**7,959.700**

TABLE - 28.11
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**COMMODITY**	**498.659**	**500.651**	**544.201**	**615.710**	**547.234**
1	Beverages	313.283	378.107	419.189	484.743	397.168
	a. Aerated Water	313.283	378.107	419.189	478.403	390.854
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	-	6.340	6.314
2	Electric Batteries & plates	0.066	0.042	0.035	0.033	-
	a. Fixed Tax Scheme	0.066	0.042	-	-	-
	b. Others	-	-	0.035	0.033	-
3	Goods NOS	1.546	-	-	-	-
4	Metal Containers	4.667	5.562	7.374	7.625	
5	POL Products	27.947	19.028	12.963	5.706	4.657
	a. Lubricating Oil	27.947	19.028	12.963	5.706	4.657
6	Paint and Varnishes	0.173	0.152	0.197	0.281	0.315
	a. Under Normal Procedure	0.013	-	0.197	0.281	-
	b. Under Capacity Scheme/Fixed Tax sch	0.160	0.152	-	-	-
7	Perfumery & Cosmetics	-	-	0.011	0.020	-
8	Paper and Paper Board	6.852	10.048	17.207	19.186	17.532
9	Plastic Goods N.O.S.	5.927	0.049	-	-	-
	a. Under Normal Procedure	-	0.020	-	-	-
	b. Under Capacity Scheme/Fixed Tax sch	5.927	0.029	-	-	-
10	Sugar	46.205	-	-	-	-
11	Soap and Detergents	82.955	81.188	80.251	97.345	126.327
	a. Soap	77.417	75.299	73.550	91.212	120.010
	b. Detergent	5.538	5.889	6.701	6.133	6.260
	c. Detergent Bars	-	-	-	-	0.057
12	Wire and Cables	7.572	6.443	6.974	0.771	1.235
	a. Non-enamelled wire & cables	0.093	0.106	0.087	0.146	1.235
	i) Under Normal procedure	0.093	0.106	0.087	0.146	1.235
	b. Enamelled Copper Wire	7.479	6.337	6.887	0.625	-
13	Woven PP/PE Fabric Bags & Sacks	0.894	-	-	-	-
14	Yarns, M.M.(Continous)	0.572	0.032	-	-	-
B.	**IMPORTED GOODS**	**-**	**1.650**	**4.142**	**5.407**	**7.523**
15	Aerated water	-	0.465	0.737	0.053	-
16	Beverages Concentrates	-	-	-	-	0.178
17	BOPP Film	-	0.641	-	-	-
18	Goods NOS	-	0.025	-	0.067	0.036
19	Formic Acid	-	0.033	-	-	-
20	Paint and Varnishes	-	-	-	-	1.396
21	Paper & Paper Board	-	0.360	1.943	4.237	2.510

Gujranwala (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
22	POL Products	-	-	-	0.001	0.299
	a. Asphalt	-	-	-	-	0.194
	b. Lubricating Oil	-	-	-	0.001	-
	c. MTT, Solvent Oil	-	-	-	-	0.105
23	Polyester Filament Yarn	-	0.126	0.257	0.333	-
24	Perfumery & Cosmetics	-	-	0.524	0.698	1.696
25	Shampoo (upto1000 ml)	-	-	0.183	0.013	-
26	Soap & Detergents Prep.	-	-	0.497	0.005	0.307
27	Sunflower Seed Oil	-	-	0.001	-	-
28	Wire & Cables	-	-	-	-	1.101
C.	**SERVICES**	**7.079**	**5.455**	**0.390**	**-**	**-**
29	Customs Agents	3.406	3.413	0.160	-	-
30	Hotels & Restaurants	3.655	2.042	0.140	-	-
	a. Hotel	1.599	0.956	0.140	-	-
	b. Restaurants	2.056	1.086	-	-	-
31	Services NOS	0.018	-	-	-	-
32	Travel Agent	-	-	0.090	-	-
33	Licence fee on goods	1.091	-	-	0.377	-
34	Licence Fee	1.035	0.895	0.536	0.005	0.045
	a. Fright forwarding Agents	0.010	-	-	-	-
	b. Shipping Agents	-	0.012	-	-	-
	c. Travel Agents	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	-	0.045
35	**Arrears**	**16.321**	**1.242**	**-**	**0.264**	**0.010**
36	**Miscellaneous**	**1.795**	**0.003**	**1.931**	**0.413**	*** -0.19**
	CENTRAL EXCISE DUTIES (GROSS)	**525.980**	**509.896**	**551.200**	**622.176**	**554.622**
	a. Refund	-	-	-	-	1.522
	b. CE Rebate	2.100	0.210	-	-	-
	REFUND & REBATE	**2.100**	**0.210**	**-**	**-**	**1.522**
	CENTRAL EXCISE DUTIES (NET)	**523.880**	**509.686**	**551.200**	**622.176**	**553.100**

* Reconciliation adjustment.

TABLE - 28.12
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**IMPORTED GOODS**					
1	Beverages Concentrate	-	8.255	3.686	7.199	7.247
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	171.968
8	News Print	-	0.939	0.349	-	-
9	Paper & Paper Board	-	8.082	6.894	10.279	21.995
10	Perfumery & Cosmetics	-	7.058	11.708	15.875	25.649
	POL Peoducts	-	389.524	281.893	265.803	16.544
	a. High speed Diesel Oil	-	382.383	276.321	255.854	-
	b. Light Diesel Oil	-	-		1.240	-
	c. Lubricating oil	-	7.141	5.572	8.709	15.536
	d. POL Products (NOS)	-	-	-	-	1.008
11	Polyester Chips	-	-	0.661	-	-
12	Polyester Filament Yarn	-	0.174	0.482	0.191	-
14	Shampoo (upto 1000 ml)	-	3.159	3.776	9.273	11.941
15	Soap,Det & Washing Prep.	-	6.103	3.268	1.859	5.497
17	**Miscellaneous**	**40.758**	-	-	-	-
	CENTRAL EXCISE DUTIES (GROSS)	**40.758**	**446.461**	**418.454**	**441.909**	**260.841**
	a. Refund	0.184	0.067	-	-	0.001
	b. CE Rebate	4.911	1.006	0.104	0.009	0.180
	REFUND & REBATE	**5.095**	**1.073**	**0.104**	**0.009**	**0.181**
	CENTRAL EXCISE DUTIES (NET)	**35.663**	**445.388**	**418.350**	**441.900**	**260.660**

TABLE - 28.13
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**IMPORTED GOODS**					
1	Aerated Water	-	-	0.001	-	-
2	Beverage Concentrates	-	-	0.940	-	-
3	Cigarettes	-	-	0.025	-	0.074
4	Electric Battery	-	-	-	0.664	-
5	Goods NOS	-	55.540	230.570	50.922	60.501
6	Ground Nut Oil	-	-	0.117	0.449	-
7	LPG Cylinders	-	-	0.001	-	-
8	News Print	-	-	0.020	-	-
9	Paint & Varnishes	-	-	-	-	0.867
10	Paper and Paper Board	-	-	1.883	0.831	2.118
11	Perfumery & Cosmetics	-	-	3.128	5.419	3.781
12	Polyester Chips	-	-	-	0.015	-
13	Polyester Filament Yarn	-	-	0.531	0.036	-
14	POL Products	-	235.796	686.903	803.855	102.803
	a. Aviation Spirit	-	2.096	1.602	3.476	1.230
	b. Furnace Oil	-	15.269	0.840	-	-
	c. HighSpeed Diesel Oil	-	191.507	669.700	799.783	-
	d. Light Diesel Oil	-	-	-	0.116	-
	e. Lubricating Oil	-	-	0.331	0.294	99.508
	f. M.T.B.E.	-	-	14.430	-	0.024
	g. Motor Spirit	-	26.924	-	-	0.012
	h. POL Products (NOS)	-	-	-	-	2.029
	i. Spirit Type Jet Fuel	-	-	-	0.186	-
15	Rape, Cozla or Mustard Oil	-	74.438	6.600	-	-
16	Shampoo (upto 1000 ml)	-	-	0.491	0.372	-
17	Soap, Detergents & Washing Prep.	-	-	0.230	1.942	2.450
18	Sunflower Seed Oil	-	13.893	29.660	-	-
	CENTRAL EXCISE DUTIES (GROSS)	**-**	**379.667**	**961.100**	**864.505**	**172.594**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**-**	**-**	**-**	**-**	**-**
	CENTRAL EXCISE DUTIES (NET)	**-**	**379.667**	**961.100**	**864.505**	**172.594**

TABLE - 28.14
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**IMPORTED GOODS**					
1	Arms & Ammunition	-	0.050	-	-	-
2	Beverages	-	3.961	5.590	5.470	11.062
a.	Aerated water	-	3.961	5.590	5.470	3.907
b.	Non-Aerated Water, Syrups, Juices & Sq	-	-	-	-	7.155
3	Beverages Concentrate	-	0.889	0.582	0.827	3.761
4	BOPP Film	-	19.019	-	-	-
5	Calcium Carbide	-	18.225	-	-	-
6	CED on Custom clearance document	-	30.655	14.232	61.580	58.095
7	Cement	-	2.688	1.500	1.595	0.522
8	Cigarettes & Tobacco	-	-	-	-	0.646
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	0.256
13	Jute Bags	-	1.496	-	-	-
14	LPG Cylinders	-	-	14.983	2.001	-
15	Medium Density Fibre Board (MDF)	-	28.490	-	-	-
16	Mosquito Coils	-	7.031	-	-	-
17	News Print	-	27.068	3.242	-	-
18	Paints & Varnishes	-	-	-	-	46.424
19	Paper & Paper Board	-	102.958	112.276	161.116	234.431
20	Perfumery & Cosmetics	-	23.327	35.940	140.328	166.265
21	POL Products	-	49.812	45.731	69.981	149.426
a.	Asphalt	-	0.035	0.058	0.009	4.528
b.	Base Lube Oil	-	-	-	-	7.454
c.	Light Speed Diesel Oil	-	-	3.319	-	-
d.	Lubricating oil	-	49.777	42.354	69.972	85.398
e.	Petroleum Grease	-	-	-	-	24.807
f.	POL (NOS)	-	-	-	-	11.507
g.	MTT, Solvent Oil	-	-	-	-	3.530
h.	Transformer Oil	-	-	-	-	12.202
22	Polyester Chips	-	7.012	1.146	-	-
23	Polyester Filament Yarn	-	39.361	54.616	82.532	-
24	Raw Sugar	-	32.144	-	-	0.005
25	Safflower Seed Oil	-	-	0.025	-	-
26	Separator plates for batteries	-	0.057	-	-	-

Appraisement, Karachi (Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
27	Shampoo (upto 1000 ml)	-	60.720	29.968	-	13.279
28	Soap,Det & Washing Prep.	-	13.924	35.172	41.922	48.368
29	Sunflower Seed Oil	-	-	0.188	-	-
30	Urea F.M. Compound	-	4.716	-	-	-
31	Wire & Cable	-	-	-	16.709	180.913
	CENTRAL EXCISE DUTIES (GROSS)	**-**	**508.483**	**377.830**	**596.440**	**913.453**
	a. Refund	-	-	0.430	0.540	0.440
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**-**	**-**	**0.430**	**0.540**	**0.440**
	CENTRAL EXCISE DUTIES (NET)	**-**	**508.483**	**377.400**	**595.900**	**913.013**

TABLE - 28.15
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**IMPORTED GOODS**					
1	CED on Custom clearance document	-	-	2.210	-	-
2	Goods NOS	-	-	0.058	0.195	0.738
	CENTRAL EXCISE DUTIES (GROSS)	**-**	**-**	**2.268**	**0.195**	**0.738**
	a. Refund	-	-	0.232	-	-
	b. CE Rebate	-	-	1.836	1.490	2.965
	REFUND & REBATE	**-**	**-**	**2.068**	**1.490**	**2.965**
	CENTRAL EXCISE DUTIES (NET)	**-**	**-**	**0.200**	**-1.295**	**-2.227**

TABLE - 28.16
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**IMPORTED GOODS**					
1	Beverages	-	-	0.012	0.020	2.776
	a. Aerated Water	-	-	0.012	0.020	1.350
	b. Non-Aerated Waer, Syrups, Juices	-	-	-	-	1.426
2	Beverages Concentrate	-	0.367	0.603	0.072	-
3	CED on Custom clearance document	-	0.892	0.084	-	-
4	Cigarettes	-	-	-	2.329	-
5	Electric Battery	-	-	-	0.029	-
6	Goods NOS	-	8.052	55.263	27.580	51.121
7	Mosquito Coils	-	0.115	-	-	-
8	Paint & Varnish	-	-	-	-	8.700
9	Paper & Paper Board	-	33.194	18.291	2.316	17.800
10	Perfumery & Cosmetics	-	-	0.683	5.240	2.826
11						
12	Polyester Chips	-	2.021	0.983	-	-
13	Polyester Filament Yarn	-	-	0.085	0.066	-
14	POL Products	-	147.449	73.004	214.140	7.183
	a. Asphalt	-	-	-	0.002	4.023
	b. BaseLube Oil	-	-	-	-	0.119
	c. Furnace Oil	-	147.449	33.724	0.546	-
	d. High Speed Diesel Oil	-	-	32.214	187.164	-
	e. Light Diesel Oil	-	-	-	25.026	-
	f. Lubricating Oil	-	-	0.824	1.402	1.365
	g. MTT, Solvant Oil	-	-	-	-	0.218
	h. Petroleum Grease	-	-	-	-	0.007
	i. POL Products (NOS)	-	-	-	-	1.451
	j. Spirit Type Jet Fuel	-	-	6.242	-	-
16	Rape, Cozla or Mustard Oil	-	11.185	5.331	0.170	-
17	Rape, Cozla Seeds	-	20.310	-	-	-
18	Shampoo (upto 1000 ml)	-	8.917	4.281	2.015	0.113
19	Soap,Det & Washing Prep.	-	46.419	34.877	46.976	39.227
20	Sugar	-	3.001	-	-	-
21	Sunflower Seed Oil	-	-	0.103	0.070	-
22	Wire & Cable	-	-	-	2.777	88.554
	CENTRAL EXCISE DUTIES (GROSS)	**-**	**281.922**	**193.600**	**303.800**	**218.300**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**-**	**-**	**-**	**-**	**-**
	CENTRAL EXCISE DUTIES (NET)	**-**	**281.922**	**193.600**	**303.800**	**218.300**

SALES TAX

TABLE - 29
COLLECTORATE WISE COLLECTION OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	22,274	24,890	29,808	34,579	40,325
2.	Karachi-Preventive	3,982	11,989	24,757	25,446	25,390
3.	Karachi-Port Qasim	8,538	14,084	18,662	17,878	24,673
4.	Karachi-Exports	-60	-2	4	10	8
	Karachi-Custom House(1 to 4)	**34,734**	**50,961**	**73,231**	**77,913**	**90,396**
5.	Lahore-Customs	2,701 *	5,661	8,442	7,929	8,473
6.	Peshawar	2,060	2,162	1,643	1,746	1,602
7.	Rawalpindi	901	977	1,161	1,250	1,224
8.	Sambrial	271	369	383	379	381
9.	Faisalabad	397	406	406	422	578
10.	Multan	204	4,343	1,224	419	9
11.	Hyderabad	295	976	1,037	940	1,700
12.	Quetta	1,447	1,406	1,027	1,781	1,242
	Sub Total (5 to 12)	**8,276**	**16,300**	**15,323**	**14,866**	**15,209**
	Sub Total (A)	**43,010**	**67,261**	**88,554**	**92,779**	**105,605**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13	**Total (East + West)**	**3,400**	**11,895**	**14,283**	**14,498**	**-7,599**
14	Karachi - East	2,368	10,595	13,394	14,055	-1,497
15	Karachi - West	1,032	1,300	889	443	-6,102
16	Peshawar	3,389	3,394	3,561	4,365	3,753
17	Rawalpindi	2,514	7,670	19,374	24,994	28,808
18	Lahore	1,812	6,983	8,469	9,329	16,569
19	Gujranwala	797	925	697	617	582
20	Faisalabad	2,327	1,024	-107	366	-1,825
21	Multan	7,991	9,828	11,451	11,399	13,552
22	Hyderabad	5,509	6,525	5,848	6,588	6,395
23	Quetta	1,356	1,206	1,435	1,626	1,669
24	LTU, Karachi	-	-	-	-	27,630
	Sub Total (B)	**29,095**	**49,450**	**65,011**	**73,782**	**89,534**
	TOTAL (A + B)	**72,105**	**116,711**	**153,565**	**166,561**	**195,139**

* Includes collection of Export Collectorate.

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

S NO.	COLLECTORATES	1998-99	1999-00	2000-01	2001-02	2002-03
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	30.9%	21.3%	19.4%	20.8%	20.7%
2.	Karachi-Preventive	5.5%	10.3%	16.1%	15.3%	13.0%
3.	Karachi-Port Qasim	11.8%	12.1%	12.2%	10.7%	12.6%
4.	Karachi-Exports	-0.1%	0.0%	0.0%	0.0%	0.0%
	Karachi-Custom House(1 to 4)	**48.2%**	**43.7%**	**47.7%**	**46.8%**	**46.3%**
5.	Lahore-Customs	3.7% *	4.9%	5.5%	4.8%	4.3%
6.	Peshawar	2.9%	1.9%	1.1%	1.0%	0.8%
7.	Rawalpindi	1.2%	0.8%	0.8%	0.8%	0.6%
8.	Sambrial	0.4%	0.3%	0.2%	0.2%	0.2%
9.	Faisalabad	0.6%	0.3%	0.3%	0.3%	0.3%
10.	Multan	0.3%	3.7%	0.8%	0.3%	0.0%
11.	Hyderabad	0.4%	0.8%	0.7%	0.6%	0.9%
12.	Quetta	2.0%	1.2%	0.7%	1.1%	0.6%
	Sub Total (5 to 12)	11.5%	14.0%	10.0%	8.9%	**7.8%**
	Sub Total (A)	**59.6%**	**57.6%**	**57.7%**	**55.7%**	**54.1%**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13	**Total (East + West)**	**4.7%**	**10.2%**	**9.3%**	**8.7%**	**-3.9%**
14.	Karachi - East	3.3%	9.1%	8.7%	8.4%	-0.8%
15.	Karachi - West	1.4%	1.1%	0.6%	0.3%	-3.1%
16.	Peshawar	4.7%	2.9%	2.3%	2.6%	1.9%
17.	Rawalpindi	3.5%	6.6%	12.6%	15.0%	14.8%
18.	Lahore	2.5%	6.0%	5.5%	5.6%	8.5%
19.	Gujranwala	1.1%	0.8%	0.5%	0.4%	0.3%
20.	Faisalabad	3.2%	0.9%	-0.1%	0.2%	-0.9%
21.	Multan	11.1%	8.4%	7.5%	6.8%	6.9%
22.	Hyderabad	7.6%	5.6%	3.8%	4.0%	3.3%
23.	Quetta	1.9%	1.0%	0.9%	1.0%	0.9%
24.	LTU, Karachi	-	-	-	-	14.2%
	Sub Total (B)	**40.4%**	**42.4%**	**42.3%**	**44.3%**	**45.9%**
	TOTAL (A + B)	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

* Includes collection of Export Collectorate.

TABLE - 31

COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC (2002-03)

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Net (2 -3)
	1	2	3	4
A.	**Sales Tax on Imports Customs Collectorates**			
1.	Karachi-Appraisement	40,457	132	40,325
2.	Karachi-Preventive	25,427	37	25,390
3.	Karachi-Port Qasim	24,675	2	24,673
4.	Karachi-Exports	11	3	8
	Karachi-Custom House (1 to 4)	**90,570**	**174**	**90,396**
5.	Lahore-Customs	8,474	1	8,473
6.	Peshawar	1,640	38	1,602
7.	Rawalpindi	1,225	1	1,224
8.	Sambrial	381	-	381
9.	Faisalabad	578	-	578
10.	Multan	9	-	9
11.	Hyderabad	1,700	-	1,700
12.	Quetta	1,243	1	1,242
	Sub Total (5 to 12)	**15,250**	**41**	**15,209**
	Sub Total (A)	**105,820**	**215**	**105,605**
B.	**Sales Tax on Domestic Sales Tax Collectorates**			
13.	Karachi - East	9,291	10,788	-1,497
14.	Karachi - West	3,278	9,380	-6,102
15.	Peshawar	4,158	405	3,753
16.	Rawalpindi	30,710	1,902	28,808
17.	Lahore	24,804	8,235	16,569
18.	Gujranwala	2,047	1,465	582
19.	Faisalabad	6,368	8,193	-1,825
20.	Multan	15,466	1,914	13,552
21.	Hyderabad	7,387	992	6,395
22.	Quetta	1,784	115	1,669
23.	LTU, Karachi	27,726	96	27,630
	Sub Total (B)	**133,019**	**43,485**	**89,534**
	TOTAL (A + B)	**238,839**	**43,700**	**195,139**

TABLE-32
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Abrasive Powder	15.341	12.067	11.422	12.558	12.355
2	Absorbent Cotton	2.579	2.133	3.640	2.828	1.971
3	Account Books & Registers	2.591	3.120	6.246	4.838	4.082
4	Acetate Yarn	-	0.723	1.773	0.040	0.628
5	Acetic Acid	0.056	8.397	11.932	23.384	27.587
6	Acid Oil	10.783	16.394	15.100	13.618	10.545
7	Acid(Others)	151.240	148.613	180.967	863.644	918.259
8	Acrylic Tops	1.084	0.454	0.284	0.375	0.248
9	Acrylic Yarn	38.470	27.409	11.809	15.887	7.210
10	Activated Carbon	7.162	5.399	2.124	6.629	2.986
11	Adhesive/Adhesive Tapes	13.919	19.497	14.706	18.485	17.500
12	Adhessive Tape Of Rubberised Textile	1.589	1.654	1.498	1.748	1.735
13	Aerated Waters/Beverages	1,272.150	1,697.941	1,608.370	1,988.990	2,186.988
14	Aerials & Antenas	1.088	0.472	1.245	1.109	0.481
15	Agarbatti	4.766	4.380	3.906	5.504	5.778
16	Agricultural Sprayers	0.128	0.612	0.454	1.291	1.142
17	Agricultural Tractors	5.940	8.925	2.614	20.821	15.409
18	Air Compressor Fan Etc	3.396	11.125	12.492	11.023	10.188
19	Air Conditioner Parts,Of Plastic	2.386	3.752	3.486	7.102	5.091
20	Air Conditioners	117.526	149.122	94.287	124.658	125.667
21	Air Coolers/Desert Coolers	1.180	2.483	2.736	1.803	1.767
22	Air Filter	-	0.071	0.238	0.219	1.343
23	Air Heaters,Non-Electric, Iron Or Steel	-	-	-	-	0.016
24	Aircraft Parts	0.005	0.468	0.112	0.003	1.238
25	Alcohol	59.296	50.492	49.965	67.399	72.610
26	Aluminium Billets	0.004	0.004	0.027	0.023	-
27	Aluminium Containers,Drums, Cans,Boxes	1.732	0.579	0.737	1.051	0.649
28	Aluminium Doors & Windows	0.761	3.107	3.135	4.025	3.108
29	Aluminium Foil	3.073	2.271	2.237	3.962	2.407
30	Aluminium Goods	17.639	28.029	20.305	19.804	24.650
31	Aluminium Oxide	0.028	0.084	-	0.129	-
32	Aluminium Plates,Sheets & Strips	0.970	3.199	4.026	3.733	1.861
33	Aluminium Reservoirs,Tanks Etc	0.124	0.045	-	-	-
34	Aluminium Rods	0.350	0.024	0.028	16.820	9.758
35	Aluminium Sulphate	0.085	-	-	-	-
36	Aluminium Tubes And Pipes	0.051	0.134	0.037	0.177	0.084

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
37	Aluminum Alloy	-	-	0.012	0.120	0.119
38	Amino/ Phenolic Resin	0.336	0.522	1.362	0.399	0.286
39	Ammonia Gas	0.002	0.005	0.020	-	-
40	Ammonium Chloride	139.041	127.278	57.256	47.537	49.035
41	Ammunition Belt	0.089	0.137	0.142	-	0.067
42	Anodized Products	2.684	2.605	4.000	4.143	5.841
43	Antiques	-	-	0.012	0.054	0.005
44	Arms & Ammunition	30.165	40.180	26.573	33.138	35.046
45	Army Uniform Equipment	0.279	1.626	0.921	1.061	1.073
46	Artificial Flowers	-	0.070	-	0.035	0.064
47	Artificial Joints	0.027	0.119	0.184	0.181	0.159
48	Artificial Leather & Rexine	46.585	54.668	56.021	70.416	58.258
49	Artificial Marble Slab	0.577	0.435	0.403	0.804	0.440
50	Artificial Teeth	0.102	0.114	0.073	-	0.005
51	Artists' Colour Material	1.140	2.152	1.456	2.209	1.590
52	Asbestos Products	69.577	71.121	62.653	51.349	36.897
53	Ash	0.005	0.036	0.075	-	-
54	Asphalt	80.750	21.530	26.451	21.456	25.023
55	Assembling Of Boiler	0.123	0.309	0.522	0.925	0.127
56	Assembling Of Motor Vehicles (Carriers)	13.871	16.231	2.679	13.691	36.630
57	Assembling Of Motor Vehicles (Passenger)	35.096	4.842	3.583	1.816	28.072
58	Auto Parts	724.728	812.118	1,004.457	977.442	1,049.123
59	Autocycles Including Rickshaw	66.900	21.938	38.221	24.932	42.582
60	Automatic Door Closer	0.028	0.026	0.039	0.050	0.200
61	Bags (Packing,Goods,Of Woven Textile)	0.322	0.966	1.617	1.764	2.570
62	Baling Hoops	0.144	0.644	0.291	0.509	1.323
63	Ball & Roller Bearing Complete	0.939	6.159	12.528	8.445	14.122
64	Ball Point Pens	60.312	70.323	56.917	65.019	61.330
65	Ballast Chokes	-	-	0.068	0.238	0.129
66	Balls & Footballs	0.011	0.473	1.726	3.652	3.644
67	Barbed Wire	0.368	1.230	1.586	0.694	2.428
68	Barn (Wheat)	0.005	0.009	-	-	-
69	Baryte Powder	7.208	8.161	11.124	7.581	22.126
70	Battery Carbon	0.862	1.750	1.052	0.910	2.111
71	Battery Covers(Of Metal/Plastic)	-	0.032	0.034	0.009	0.079
72	Battery Separators	0.252	0.375	0.482	0.729	0.139
73	Bea Wire Rings	0.422	0.442	0.339	0.300	0.531
74	Bead Wire	0.153	0.822	0.772	0.793	1.115
75	Bed Spreads	0.530	12.484	1.121	1.344	10.502
76	Bed,Table,Kitchen,Toilet Linen	1.275	2.428	4.138	4.170	3.882
77	Betel Leave	0.769	1.254	0.953	1.709	1.221
78	Bicycle Chains	0.005		0.008	0.129	0.133

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
79	Bicycle Parts	78.380	86.720	88.896	97.281	100.739
80	Bicycles & Other Cycles Not Motorised	1.616	1.412	0.952	0.753	1.518
81	Biscuits	187.041	249.705	279.367	337.126	324.805
82	Bitumen Natural	119.037	301.752	449.765	693.756	361.782
83	Bitumens/Cokes (Petroleum)	-	0.327	0.143	0.588	0.785
84	Black Board	-	0.011	0.142	0.029	-
85	Blades For Saws Of All Kind	0.345	1.317	0.626	0.292	0.327
86	Blades Machine,For Cutting	0.051	0.055	0.165	0.047	0.294
87	Blades(Safety)	65.100	94.738	114.130	127.125	128.182
88	Blanket Synthetic	19.758	20.816	14.624	12.350	-
89	Blanket Woollen	10.974	16.008	19.845	14.953	8.537
90	Bleaching Liquid	0.326	0.187	0.345	0.289	0.844
91	Bleaching Powder	4.044	7.872	7.925	6.807	10.503
92	Blister Packing	0.386	0.496	0.033	0.264	0.342
93	Bobbins Of Iron & Steel	1.210	4.225	6.637	4.582	1.612
94	Bobbins Of Wood	-	0.038	0.226	0.026	0.013
95	Bolts & Nuts Of Nickel	0.146	1.932	1.753	0.797	1.026
96	Bone Crushing	4.350	7.121	7.309	7.652	5.306
97	Book Binding	-	0.009	0.023	0.027	-
98	Books	0.014	0.316	0.240	0.468	0.309
99	Bowl Clean	-	-	-	-	0.006
100	Boxes,Wood	1.496	1.187	5.207	0.175	0.246
101	Brake Fluids	14.953	2.410	3.591	4.578	3.442
102	Brake Lining & Pads	0.518	0.355	0.117	0.590	0.450
103	Brass Hardware (Nails,Screws, Washers Etc)	0.073	0.502	0.179	0.034	0.358
104	Brass Rods	0.710	0.944	0.624	0.569	0.627
105	Brass Water Sanitary Fittings	13.827	10.012	8.303	10.283	11.753
106	Brass Wires	0.548	1.125	0.541	0.526	0.466
107	Brassieres	-	-	-	0.045	0.001
108	Bricks,Blocks,Tiles Of Refractory Nature	12.454	13.502	10.768	10.909	11.024
109	Brushwares	20.102	27.680	27.340	18.140	16.314
110	Bubble Gum	0.005	0.028	1.099	1.607	0.105
111	Buckles	0.555	0.554	0.684	0.790	0.674
112	Buckrams	1.383	1.711	4.896	2.572	2.573
113	Building Bricks Of Ceramics	50.025	9.750	3.532	14.450	10.875
114	Building Components	3.423	4.238	4.618	4.850	9.701
115	Buildings(Pre-Fabricated)	0.038	0.078	-	0.021	0.057
116	Bus,Tractor,Truck Bodies	111.245	208.138	161.390	181.153	196.666
117	Butter	1.176	2.577	2.320	4.739	6.459
118	Buttons	4.025	5.127	5.661	6.020	8.295
119	C.N.G. Kit	1.107	4.512	9.939	22.152	39.692
120	Calander Of Paper & Paperboard	1.270	2.174	1.441	3.107	1.521

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
121	Calcium Carbide	3.928	8.078	2.738	0.505	0.237
122	Calcium Carbonate	3.852	3.929	2.812	3.276	4.041
123	Calcium Phosphate	-	0.014	-	-	0.003
124	Canvas Cloth/Cover For Canvas Hose	0.411	1.447	1.718	0.995	0.547
125	Capacitors	6.849	6.749	6.069	7.109	4.609
126	Carbon Black	3.293	5.949	6.097	4.773	7.535
127	Carbon Brushes	0.912	0.411	0.195	0.191	0.271
128	Carbon Dioxide Gas(CO_2)	106.556	172.401	144.569	174.461	119.631
129	Carbon Paper	2.291	3.288	2.933	3.515	3.583
130	Carpet Underlay	-	0.075	0.093	0.186	0.245
131	Carpets Synthetic (Machine Made)	19.744	22.597	17.913	20.462	13.668
132	Carpets Tufted (Hand Knitted)	11.617	11.109	9.307	12.658	11.324
133	Carpets Woollen (Machine Made)	18.522	18.424	13.098	13.453	15.069
134	Carton Graphics	0.004	0.262	0.391	0.461	0.264
135	Carton Machine	0.071	0.032	0.216	0.365	0.167
136	Cassettes Recorded (Audio/Video)	16.547	20.005	25.012	26.765	27.800
137	Cassettes Unrecorded (Audio)	30.391	35.801	30.816	32.159	42.811
138	Cassettes Unrecorded (Video)	3.491	4.409	2.025	7.301	4.296
139	Cast Iron Elbows,Tank Covers & Fittings	-	-	0.089	0.205	0.121
140	Casting Machine/Metal Foundry	1.999	3.875	6.264	4.196	5.246
141	Castor Oil Seeds	0.486	0.530	0.666	0.541	0.402
142	Caustic Soda	222.226	170.130	129.070	133.455	130.913
143	Cement	126.716	105.931	1,885.207	3,921.420	3,600.865
144	Cement Construction Blocks	7.830	1.512	0.199	0.271	0.236
145	Cement Pipes	0.007	0.011	0.008	0.054	0.027
146	Cement-Making Machinery	0.433	0.900	0.781	0.726	0.349
147	Centrifugal Pumps	0.847	1.676	3.163	3.105	5.614
148	Ceramic Tiles	197.927	207.972	212.433	232.273	257.542
149	Cereal Products	12.502	13.721	17.497	16.478	19.135
150	Cermics For Electric Switches	3.589	4.966	3.503	-	-
151	Cheese	11.105	12.583	15.231	12.615	11.966
152	Chemicals Inorganic/Industrial Gases	275.391	146.640	176.530	240.956	238.728
153	Chemicals Organic	234.926	283.311	278.687	373.189	341.979
154	Children'S Tri-Cycles,Scooters,Pedal Car	0.004	-	-	-	-
155	Chip Board	64.388	65.133	57.100	61.794	74.240
156	Chlorine	-	0.008	0.068	0.007	0.021
157	Choline & Its Salts;Lecithins	-	-	0.036	0.072	0.513
158	Cigarettes	3,271.195	4,051.895	4,259.929	4,571.322	4,918.633
159	Cigerette Filter Rods	9.707	15.435	10.109	2.398	3.171
160	Cinematographic Films	-	0.001	0.046	0.054	0.225
161	Circuit Breaker,Electrical	7.348	16.442	8.688	11.623	8.836

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
162	Clock Movements,Complete & Assembled	0.490	0.391	0.343	0.348	0.149
163	Clocks With Watch Movements	0.720	0.990	0.870	1.201	1.196
164	Clocks(Alarmed)	0.065	0.066	0.100	0.076	-
165	Cloth Articles	-	-	-	-	0.118
166	Cloth Articles Accessories Of Leather	32.950	39.660	62.579	48.928	23.343
167	Cng Station	1.440	10.501	20.395	30.357	41.359
168	Coal Mines	141.857	134.401	149.105	165.304	283.653
169	Coal Tar	0.416	0.223	0.195	0.307	0.925
170	Coat Hangers Iron Or Steel	0.798	0.141	-	-	-
171	Coat Hangers Plastic	0.060	0.041	0.817	2.454	1.343
172	Coconut	0.047	-	-	0.005	0.007
173	Colouring Material(Other)	6.931	5.532	4.590	2.721	4.506
174	Computer (Laptop,PC,DP Machines Etc)	0.043	0.161	0.154	0.269	0.469
175	Computer Casing	0.403	1.494	1.209	0.732	1.737
176	Computer Gateways,Hubs,Switches Etc.	-	0.001	-	-	1.698
177	Computer Parts	2.065	27.194	36.033	93.598	47.590
178	Computer Software	-	-	-	0.110	0.551
179	Computer Stationery	22.695	32.453	13.782	20.594	19.203
180	Concrete Components	8.845	13.376	5.016	7.771	20.571
181	Confectionery & Bakery Products	89.495	130.199	138.612	156.709	193.029
182	Contact Lenses	-	-	-	-	0.027
183	Control Panels	0.163	1.376	2.226	1.286	1.236
184	Convertor Paper Cheese	0.334	0.435	0.727	0.575	0.560
185	Conveyor Belts Of Textile Materials	-	-	0.005	0.314	0.341
186	Conveyor Belts Of Vulcanised Rubber	2.625	4.059	4.909	6.282	7.670
187	Conveyors(Other)	0.075	0.252	0.043	0.021	0.040
188	Cooking Range (Gas)	0.136	0.326	0.570	0.427	0.687
189	Copper Rods	10.757	12.966	12.295	14.526	7.362
190	Copper Strips	7.580	7.867	11.558	12.514	6.402
191	Corn Oil	0.068	0.729	1.438	1.924	0.871
192	Corn Syrups	2.858	1.306	0.021	-	-
193	Corrogated & Solid Boards	8.546	9.489	11.470	11.382	12.114
194	Corrugated Packages,Cartons, Boxes Etc	26.546	33.924	53.474	58.010	62.907
195	Cotton Carded Or Combed	104.635	102.277	122.913	70.969	55.467
196	Cotton Dyeing	10.568	12.758	6.910	5.892	7.859
197	Cotton Fabrics	101.196	54.833	114.096	128.320	106.496
198	Cotton Handkerchief	-	0.005	0.009	-	-
199	Cotton Linters	1.312	9.220	10.487	14.703	7.717
200	Cotton Not Carded Or Combed (Ginned)	9,529.740	11,433.485	13,685.283	10,949.823	11,774.068

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
201	Cotton Seed Oil	7.078	9.671	1.191	0.400	0.523
202	Cotton Seeds	7.803	7.364	5.708	1.011	0.129
203	Cotton Sewing Thread	39.449	72.531	68.449	63.559	64.063
204	Cotton Yarn	3,146.020	3,797.443	3,441.060	2,592.731	2,353.969
205	Creams & Polishes For Footwear	74.078	102.905	97.557	150.960	161.355
206	Crockery (Ceramic)	27.398	28.838	13.977	12.072	9.456
207	Crough Coal	-	-	-	4.536	5.518
208	Crown Corks	13.478	16.616	22.644	6.896	6.288
209	Curtains	0.420	0.080	0.263	0.058	0.003
210	Custard Powder	0.168	3.031	1.977	2.578	4.408
211	Cutlery	1.894	2.902	2.968	4.637	4.708
212	Dairy Produce,Eggs, Natural Honey Etc	0.806	4.073	3.180	5.854	8.305
213	Dates	0.383	2.015	1.419	1.956	1.725
214	Decolourising / Fuller's Earths	-	0.052	-	-	-
215	Decoration Pieces	0.119	0.195	0.145	0.013	0.268
216	Deep Freezers	248.661	305.989	264.217	282.196	165.736
217	Denim Fabrics	3.614	10.616	16.253	0.014	4.861
218	Detergents	118.025	228.861	227.308	254.375	263.014
219	Detonators	3.518	4.045	3.620	3.332	5.552
220	Diaries	0.484	0.704	0.658	0.631	0.684
221	Diesel Generating Sets	-	7.678	7.717	11.106	2.525
222	Diesel/Semi Diesel Engines	3.019	3.790	4.040	3.541	1.960
223	Diesel/Semi-Diesel Engine Parts	0.025	0.031	0.128	0.070	0.062
224	Digital Switching System	0.855	1.341	2.537	1.827	1.637
225	Diods	-	-	-	-	0.029
226	Dish Antena	0.093	0.069	0.033	0.239	0.202
227	Disposable Injections	0.764	0.914	0.946	1.013	2.661
228	Distilled Water/Distillery Products	0.017	0.044	0.028	0.047	0.212
229	Distilling/Rectifying Plant	-	-	0.013	0.013	0.119
230	Drain Opener	0.035	0.025	0.038	0.041	0.147
231	Drawing Pins (Iron Or Steel)	-	-	0.004	0.025	0.017
232	Drawn Wire	0.124	0.105	0.061	0.053	0.134
233	Drill Machines	0.015	0.006	-	0.352	1.290
234	Dry Milk (Milk Powder)	0.005	0.127	0.162	0.374	0.318
235	Dusters/Cleaning Cloths	0.001	0.015	0.056	0.022	0.027
236	Dyeing Extracts	5.749	3.048	2.253	2.023	2.176
237	Dyeing Of Hoisery Cloth	10.498	11.882	22.699	21.047	21.416
238	Dyes & Colours	50.074	47.821	74.605	81.803	94.091
239	Earth Colours	0.058	0.062	0.093	1.004	1.438
240	Egg Trays	0.210	0.355	0.608	0.381	0.754
241	Elec Generating Sets & Rotary Converters	4.657	53.762	45.344	40.738	49.738
242	Electric Accumulators & Parts Thereof	1.976	10.188	9.276	12.295	16.833

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
243	Electric Bulbs & Tubes	38.376	45.880	43.668	48.619	21.652
244	Electric Coffee & Tea Kettles	0.002	0.013	0.015	0.121	0.254
245	Electric Coffee & Tea Makers	9.247	27.814	19.796	28.534	29.581
246	Electric Control Equipment	0.349	2.112	0.634	1.626	2.888
247	Electric Cooking Range/ Ovens & Grills	0.001	-	-	0.037	-
248	Electric Fans	57.724	44.831	23.997	46.221	54.320
249	Electric Food Choppers	0.001	-	-	-	-
250	Electric Hair Dryers	2.073	0.076	-	-	-
251	Electric Heating Resistors	-	-	0.007	-	-
252	Electric Iron	0.461	2.585	1.900	3.167	3.797
253	Electric Lighting & Signalling Eqpt	2.987	3.979	3.071	7.475	6.749
254	Electric Microwave Ovens	-	0.129	0.198	0.110	0.092
255	Electric Motors	2.492	3.073	3.261	3.913	4.436
256	Electric Water Coolers	1.330	5.789	11.625	9.021	12.891
257	Electric Welding Wires,Rods,Electrodes	10.726	12.844	12.971	16.663	11.015
258	Electrical Board	0.028	-	0.098	0.204	0.156
259	Electrical Energy	0.853	2,453.892	5,326.569	7,263.056	12,343.877
260	Electrical Goods & Parts(Nos)	127.007	267.919	271.383	261.841	292.961
261	Electrical Insulators Of Any Material	0.536	0.516	0.797	2.668	7.210
262	Electrical Machinery	0.003	0.082	0.013	0.077	0.106
263	Electro Medical Apparatus	0.196	1.036	2.564	4.195	5.903
264	Electro Plating	1.125	0.851	1.163	1.560	1.979
265	Electro-Mechanical Hand Tools	0.971	1.228	2.961	2.821	4.964
266	Embroidery	19.048	26.311	55.329	62.156	67.592
267	Emery Papers(Regmal)	1.170	0.902	0.996	1.107	1.365
268	Enamelled Copper Wire	7.777	14.195	6.683	13.749	13.102
269	Engines Of 8407 Other Than-1000 To -3400	0.072	0.048	-	-	-
270	Envelopes	0.096	0.219	0.240	0.245	0.355
271	Equip.For Exercise/Gymnastic/ Athletics	-	0.002	0.012	0.009	0.001
272	Essences/Essential Oils	10.808	11.030	14.353	13.469	14.617
273	Expanded Metal Of Copper	0.124	0.348	0.149	0.154	0.016
274	Expanded Metal Of Iron Or Steel	0.086	0.079	0.047	0.084	0.037
275	Explosives	42.444	59.218	72.281	91.570	118.407
276	Fabric Boards	40.001	46.412	12.965	7.706	6.114
277	Fabrications	17.628	12.589	14.889	27.395	18.065
278	Facsimile Machines	0.001	0.020	0.047	0.048	0.055
279	Fan Parts	2.566	2.269	2.012	1.619	2.297
280	Farlac	1.585	6.122	10.521	10.170	17.248
281	Ferro Silicon	-	0.013	-	0.009	0.187
282	Fertilizers/Urea	22.092	28.754	55.725	1,309.756	2,791.417
283	Fibre Glass	1.780	1.868	1.938	2.298	3.527

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
284	Finishing Material For Leather Industry	0.256	1.932	1.656	1.337	1.405
285	Fire Clay	-	-	0.006	0.012	0.015
286	Fire Estinguisher Parts	0.095	0.200	0.117	0.313	0.167
287	Fire Fighting Instruments	1.678	4.135	6.809	9.324	11.389
288	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	1.230	0.938	2.045	0.895	0.818
289	Flat-Rolled Products Of Stainless Steel	0.150	0.274	0.253	0.774	0.262
290	Flax Cloth	0.144	0.106	0.055	0.110	0.549
291	Flocking Cloth Materials	0.026	-	0.099	0.042	0.001
292	Flour Mills	0.265	0.117	-	0.010	0.019
293	Flower Seeds	0.128	0.036	0.009	0.017	0.024
294	Flush Doors	2.491	3.515	3.423	3.977	3.408
295	Foam & Foam Products	28.216	31.186	25.239	22.269	23.178
296	Food Colours	0.915	0.606	0.517	2.318	3.701
297	Food Products	144.403	351.254	471.057	457.868	557.666
298	Footwear	141.999	151.973	150.264	113.533	122.543
299	Forging/Die Stamping Machine/Presses	-	-	0.330	0.107	0.116
300	Formaldehyde & Paraformaldehyde	11.133	10.752	8.958	12.371	2.038
301	Formica	3.954	12.396	6.787	5.496	4.181
302	Fruit Or Vegetable Juices	114.680	168.059	156.224	187.666	419.387
303	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	0.457	1.797	4.070	6.582	9.546
304	Fruits & Vegetables Preserved	0.013	2.109	0.734	0.658	0.718
305	Fuel Filters	-	0.475	1.205	9.115	50.807
306	Furnace For Heat Of Ores / Metals	-	-	0.003	-	-
307	Furnace Oil	-	0.001	0.014	0.016	0.237
308	Furniture(Plastic)	-	-	0.005	0.014	-
309	Furniture(Steel)	2.407	6.640	9.842	9.468	9.444
310	Furniture(Wooden)	21.198	25.683	46.369	57.270	46.375
311	Furniture,Bases,Covers For Sewing Machin	-	0.030	0.028	0.081	0.034
312	G.I.Pipes	120.660	129.141	126.445	148.477	46.630
313	G.I.Wires	0.135	0.297	0.205	0.133	0.011
314	Gas Appliances(Other)	17.017	15.871	20.348	28.938	154.721
315	Gas Operated Machines And Apparatus	-	0.015	0.322	0.133	0.054
316	Gases & Acids	1.002	381.284	589.753	775.659	649.526
317	Gaskets,Washers & Other Seals	-	0.015	0.004	0.005	0.012
318	Gasoline Dispensing Pumps	3.694	4.473	5.249	8.332	8.075
319	Gelatins	7.765	15.030	10.321	12.732	13.556
320	Gem Clip Pins	0.096	-	0.021	-	-
321	Gents Underpants & Briefs Of Cotton	0.158	0.085	0.021	0.011	-

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
322	Gents Vests Etc Of Cotton	0.016	0.027	0.474	1.276	0.773
323	Glass & Glasswares Etc	193.803	202.085	153.696	126.701	152.993
324	Glass Ampoules	-	7.729	8.444	9.464	10.749
325	Glass Bangles	14.969	13.205	9.879	10.217	9.010
326	Glass Beads	0.765	0.347	0.316	0.036	0.001
327	Glass Bottle/Bulb Making Machinery	0.037	-	-	-	-
328	Glass Bottles	1.047	24.003	54.723	42.388	50.609
329	Glass Fibres & Articles	0.045	0.020	0.006	0.035	0.252
330	Glass Inners Of Vaccum Flasks	-	0.032	-	0.044	0.218
331	Glass Riffles	0.785	0.337	-	-	-
332	Glass Sheet(Not Worked)	0.324	0.945	0.954	0.839	0.442
333	Glass Sheet(Polished)	0.300	0.428	31.358	28.844	19.370
334	Glassware For Kitchen,Office,Toilet Etc	3.059	1.768	1.477	1.336	0.830
335	Glassware Used For In-Door Decoration	-	-	-	0.160	0.157
336	Glasswool Insulations	0.005	0.026	0.013	0.019	0.007
337	Gloves,Mittens & Mitts Knitted	1.770	2.756	1.543	0.675	1.549
338	Glue & Synthetic Resines All Sorts	88.727	106.106	117.597	151.034	110.960
339	Glycerine	338.605	520.696	251.892	19.897	17.560
340	Gold	0.015	0.043	0.108	1.348	2.403
341	Goldi Locks	0.031	0.021	0.219	0.208	0.432
342	Grain Sorghum / Wheat	-	0.005	0.026	0.075	0.353
343	Granite	0.042	0.053	0.024	0.032	0.005
344	Greeting/Post Cards	-	-	0.017	0.047	0.053
345	Grills/Netting/Fencing/Wire Gauzes	2.818	0.363	0.348	0.179	0.268
346	Grinding Of Glass/Chemicals	0.020	0.017	0.016	0.026	0.029
347	Grinding Wheels Pedal Or Hand Operated	0.613	10.620	20.583	21.907	19.697
348	Grinding Wheels Without Framework	10.733	13.660	11.563	15.273	9.009
349	Guar Gums	29.010	24.239	10.989	4.595	4.894
350	Gum Tapes	0.178	0.306	0.716	0.478	0.194
351	Gypsum Powder	1.155	1.406	2.037	1.936	3.799
352	Hair Clippers,Electric	0.005	0.497	0.447	0.390	0.305
353	Handicrafts	-	0.001	-	0.035	-
354	Hard Boards	33.815	37.605	22.763	28.927	28.000
355	Hard Cokes	0.004	0.015	0.037	0.012	0.011
356	Hard Wastes	2.856	5.380	4.153	0.844	0.802
357	Harness Wire	0.062	0.052	0.054	0.206	0.220
358	Hatching Eggs	-	2.991	4.889	9.221	14.475
359	Headgear & Parts	-	0.946	0.391	0.226	0.272
360	Heat Exchanger	0.801	0.570	0.878	0.382	0.545
361	Hena Mehandi	0.007	0.029	0.027	0.008	0.006
362	Hides & Skins	0.271	0.701	0.947	0.352	0.668

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
363	Hinges	0.227	0.161	0.506	0.661	0.364
364	Homeopathic Medicines	-	-	-	-	0.023
365	Hpvc Doors And Windows	0.148	0.001	0.386	-	-
366	Human/Animal Blood Prep.For Theraputic	-	0.238	0.132	0.158	0.206
367	Hydrochloric Acid	0.118	0.240	0.186	0.267	0.142
368	Hydrogen Gas	5.486	5.732	7.893	8.348	2.629
369	Hydrogen Peroxide	0.762	0.787	0.463	0.714	0.795
370	Ice	-	0.001	-	-	-
371	Ice Cream	214.493	265.795	607.297	1,214.007	1,296.285
372	Imitation Jewelery	0.348	0.285	0.205	0.182	0.121
373	Importer/Whole Saler	1,081.962	1,711.584	2,114.814	2,835.818	2,776.739
374	Industrial Gloves	-	-	-	-	0.008
375	Industrial Instruments	0.012	0.112	0.251	1.178	1.776
376	Ingot,Aluminium	3.249	3.236	7.655	5.089	8.796
377	Ingot,Stainless Steel	1.585	2.282	3.229	5.835	11.650
378	Injection/Blow Moulding	-	-	-	0.011	0.043
379	Insecticides	3.080	7.285	17.399	410.456	360.638
380	Instrument For Mesuring/Checking Presure	-	-	-	-	0.007
381	Instruments/Appl.Used In Dental Sciences	0.205	1.155	1.426	1.334	2.392
382	Interchangeable Tools For Hand Tools	0.944	2.276	4.278	1.979	2.132
383	Iron & Steel Products	46.214	72.472	76.464	60.401	62.063
384	Iron Nails	1.019	0.668	0.592	0.323	0.193
385	Iron Or Steel Billets	7.768	1.641	3.754	5.230	11.530
386	Iron Or Steel Ingots	39.995	32.748	34.133	43.069	127.577
387	Jams & Jellies	10.809	17.429	11.371	22.580	27.362
388	Jewellery Of Precious Metal	-	-	0.005	1.844	2.585
389	Jute Products	282.881	263.689	160.422	144.471	217.517
390	Kerosene Oil	-	-	-	-	0.004
391	Knitted Garments / Hosiery	54.160	77.884	106.341	116.873	135.780
392	Knitted Or Crocheted Fabrics	1.841	3.993	10.286	10.289	15.775
393	Knitting Yarn	13.551	13.453	12.388	6.878	9.887
394	Labels,Badges Of Textile	6.154	7.373	12.061	8.811	9.034
395	Lac,Gums,Resins(Natural)	1.314	2.354	2.220	2.767	1.291
396	Laces & Braids	4.109	4.964	11.311	12.935	14.622
397	Ladies Nightdresses Of Cotton	12.396	17.561	13.508	14.892	17.580
398	Laminated Board	2.257	4.053	1.615	2.078	0.679
399	Laminated Wood	0.998	1.615	0.923	0.532	1.284
400	Lamination	0.253	0.360	0.518	0.520	0.545
401	Lamps & Light Fittings	3.437	0.963	9.033	9.863	9.835
402	Latex	0.037	0.113	0.269	4.050	0.912
403	Lathe Machine,Horizontal	-	-	-	0.109	0.062
404	Lathes,Numerically Controlled	-	-	-	0.026	0.032

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
405	Laundry Soap	33.252	40.331	36.458	31.796	23.708
406	Lead Oxide	2.623	5.835	5.573	2.748	1.137
407	Leather (Patent/Laminated/ Metallized)	0.055	-	0.067	0.107	1.500
408	Leather Articles	1.311	2.116	7.827	12.002	15.580
409	Leather Garments	0.392	0.843	5.001	10.575	23.091
410	Leather Gloves	0.013	0.016	0.170	0.029	0.018
411	Leather Tanned Of Other Animals	14.158	17.204	39.389	37.114	31.490
412	Lift Components	0.423	0.652	0.755	0.829	0.597
413	Lignite	-	-	0.002	0.005	-
414	Lime	1.791	8.558	8.069	7.152	9.687
415	Liqueurs	16.523	16.941	16.059	15.855	16.037
416	Liquid Glucose,Glucose	348.961	345.048	356.524	360.637	418.206
417	Liquified Petroleum Gas (Lpg)	0.521	283.571	554.561	789.498	1,048.228
418	Live Poultry	-	0.050	0.138	0.045	0.039
419	Locks Of Base Metal	0.421	0.770	1.146	1.196	2.383
420	Locomotive	-	-	80.957	-	-
421	Lpg Cylinders	2.251	43.642	72.275	51.473	91.553
422	Lpg Regulators (Cylinder Valves)	0.006	0.117	0.450	0.107	0.128
423	Lubricating Preparations/ Anti Rust Oil	1.648	0.993	2.389	1.909	3.093
424	M.M.Yarn Hard Waste	62.004	61.101	51.444	46.044	30.164
425	M.M.Yarn Soft Waste	38.991	59.320	47.270	18.027	4.444
426	M.S.Bars & Rods	7.113	12.837	12.301	5.784	12.024
427	M.S.Pipes	23.556	29.471	28.101	16.642	5.152
428	M.S.Products (Mild Steel Rerolled)	1,380.762	1,293.845	1,447.033	941.287	3,101.498
429	Mach.For Sugar Manuf.Other Than Crusher	4.909	14.078	6.547	4.047	10.569
430	Machine Parts,Not Elsewhere Specified	1.145	3.383	8.192	11.423	13.565
431	Machinery For Bleaching,Washing,Drying	8.808	9.523	15.084	17.774	13.833
432	Machinery For Manuf.Of Confectionery Etc	1.840	1.715	1.282	1.491	0.481
433	Machinery Parts & Agricultural Parts	4.228	7.396	7.699	11.444	9.277
434	Machinery Parts (Mechenical)	62.985	120.022	148.955	199.018	221.310
435	Macoroni	0.075	0.105	0.248	0.126	0.184
436	Magnetic Cards	0.020	0.005	-	-	-
437	Maize Products	0.676	1.706	1.221	1.493	2.004
438	Maize Starches	58.587	69.062	64.579	69.234	64.681
439	Man Made Fibres & Yarn	844.194	799.674	838.258	522.852	361.637
440	Mango Pulp	0.195	0.356	0.539	0.360	0.316
441	Marble Chips/Powder	0.046	0.089	0.415	1.176	1.579
442	Marble Handicrafts	-	-	0.002	0.014	0.004
443	Marble Tiles	34.900	19.578	13.007	16.118	16.175

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
444	Margarine	368.287	332.593	205.824	-	-
445	Match Boxes	14.506	16.405	38.916	41.305	35.550
446	Mathematical Instruments	0.374	1.317	1.187	3.216	1.696
447	Mats & Rugs	0.032	0.193	0.073	0.060	0.230
448	Mattresses	0.135	0.162	0.135	0.125	0.083
449	Meat Of Sheep,Goat Fresh,Chilled,Frozen	-	0.171	0.201	0.019	0.016
450	Medical Diagnostic Kits	0.251	0.723	1.612	3.594	3.657
451	Melamine	0.047	0.029	0.044	0.431	0.343
452	Metal Button	-	0.009	0.004	0.004	0.001
453	Metal Containers	126.273	136.344	137.697	93.780	55.651
454	Metal Containers For Carriages	2.337	2.121	-	0.212	0.098
455	Metal Products Sheets	1.523	2.216	3.328	3.762	5.895
456	Metallised Products	2.928	3.698	3.080	4.547	4.235
457	Metallised Yarn	2.848	3.566	2.516	2.207	0.553
458	Microscopes	0.123	0.003	-	-	-
459	Milk And Cream	70.180	228.450	229.476	237.263	278.726
460	Milk Cream	0.072	0.204	0.189	0.465	0.378
461	Mineral Products	-	-	0.496	0.618	0.808
462	Mineral Water	12.463	15.623	17.275	13.537	17.511
463	Miscellaneous Chemical Products	1.112	2.128	2.706	3.649	5.804
464	Monofilament Guts	1.054	0.751	0.559	0.902	0.895
465	Monofilament Yarn	-	0.004	0.038	0.008	0.049
466	Motor Cars	445.701	218.720	555.207	1,168.141	2,268.852
467	Motor Cars Seats	0.229	0.013	0.132	-	0.116
468	Motor Cycles	110.352	121.668	150.013	239.574	192.930
469	Moulds	1.798	3.026	2.595	3.698	4.223
470	Music Instruments	0.005	0.002	0.002	0.055	0.153
471	Narrow Woven Fabrics	-	-	-	-	0.678
472	Natural Gas	39.496	5,122.823	7,316.264	8,135.312	8,521.877
473	Natural Polymers	0.199	0.365	0.449	0.643	0.502
474	News Print	-	-	0.001	-	-
475	Nickle	-	-	-	-	0.041
476	Nitric Acid,Sulpho-Nitric Acid	0.004	0.001	-	-	-
477	Non Ferous Metal Product(Ash & Residues)	-	0.108	0.035	0.004	0.038
478	Nozzles	-	-	-	0.010	0.014
479	Nylon Chips/Polyester Chips	86.826	69.349	13.180	90.744	115.562
480	Oil Cake	36.232	70.796	10.448	12.259	12.613
481	Oil Cookers & Pressure Stoves	0.064	0.242	0.374	0.274	0.712
482	Oil Cookers & Pressure Stoves Of Copper	0.010	0.038	0.031	0.021	0.041
483	Oil Dirts	2.918	2.204	2.382	2.104	1.578
484	Oil Filters	2.203	4.539	9.303	7.935	11.633
485	Opium	0.378	0.548	0.767	1.374	1.694

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
486	Optical Lenses (Mounted)	1.073	1.503	1.149	1.179	1.993
487	Optical Lenses (Unmounted)	0.029	0.248	0.625	2.076	1.320
488	Orthopaedic Or Fracture Appliances	-	0.343	0.021	0.400	0.166
489	Other Engines & Motors	5.604	8.781	9.921	6.027	11.445
490	Other Rare Gases	-	0.001	0.012	0.611	1.066
491	Other Salts Of Inorganic Acids	19.484	22.967	23.196	22.742	26.699
492	Other Telephony/Telegraphy Apparatus	-	0.130	0.038	0.155	0.119
493	Other Toys,Reduced Size/Recreation Model	1.214	0.775	0.791	0.325	0.101
494	Oxygen Gas	23.928	23.867	16.189	19.683	28.391
495	Package Type Watertube Boiler	-	-	0.251	0.445	4.970
496	Pads & Puffs (Cosmetic Use)	-	0.005	-	0.001	-
497	Paint & Varnishes	273.362	309.625	296.408	291.434	338.322
498	Paint Removers	-	-	0.027	0.017	0.011
499	Palm Oil	0.099	0.211	0.132	0.082	1.028
500	Paper & Paperboard	706.388	778.100	758.484	634.480	677.444
501	Paper & Paperboard (Hand-Made)	0.870	2.176	2.282	3.580	4.195
502	Paper & Paperboard Coated/Impregnated	0.475	1.194	2.258	2.081	1.811
503	Paper & Paperboard Converters	15.261	14.819	21.267	20.456	15.349
504	Paper & Paperboard Cutting Machines	0.016	0.187	0.126	0.459	0.109
505	Paper Cones,Bobbins Etc	62.773	53.704	72.368	60.633	52.751
506	Paper Products	139.622	168.247	168.351	237.733	262.769
507	Paper Pulp/Waste & Scrap Of Paper & P.Bd	0.030	0.223	1.979	0.749	1.221
508	Paper Roll/Sheet	0.985	1.963	2.135	1.897	1.925
509	Paper Sacks	109.532	84.187	76.911	61.270	82.278
510	Parts & Accessoriries Of Meters	0.504	1.760	0.698	0.212	0.066
511	Parts Of Arms And Ammunition	0.547	-	0.916	0.028	-
512	Parts Of Balloons,Gliders, Aircrafts Etc	0.085	2.980	2.665	1.080	0.024
513	Parts Of Electric Motor	0.011	0.019	0.048	0.039	0.036
514	Parts Of Sewing Machines	-	-	0.163	0.038	0.153
515	Parts(Elec.Transformer,Static Convertor)	0.125	1.553	0.641	1.290	2.118
516	Pebbles,Gravel,Broken Or Crushed Stone	-	0.006	-	-	-
517	Perfumery & Cosmetics	106.074	129.435	122.552	225.142	249.615
518	Pesticides	0.022	1.553	1.630	121.180	73.631
519	Pet Grease	19.993	21.274	17.492	21.896	17.827
520	Pharmaceutical Products	52.141	71.921	85.027	484.208	496.279
521	Phathalic Acid Esters	-	0.154	-	-	-
522	Photocopying Apparatus	13.241	18.149	13.135	20.234	19.169
523	Photographic Cameras	-	-	-	-	0.033

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
524	Photographic Films In Rolls Etc	2.508	3.221	2.438	3.728	5.444
525	Photographic Plates Or Films Developed	18.757	55.165	63.044	145.207	146.674
526	Pickle In Oil	33.857	64.989	74.111	91.783	96.412
527	Pig Iron	1.873	3.732	5.148	2.915	2.353
528	Pile Fabrics	0.269	0.320	1.323	1.693	0.734
529	Pipe & Tube Fittings Of Iron Or Steel	2.548	3.112	4.696	4.994	3.113
530	Plain Shaft Bearings	0.757	0.554	0.905	0.486	0.366
531	Plaster Of Paris	0.193	0.267	0.115	0.188	0.241
532	Plastic Carbon Film	-	-	-	0.028	0.012
533	Plastic Crockery	9.996	6.446	5.351	6.137	5.188
534	Plastic In Primary Form	0.011	-	0.145	0.225	0.125
535	Plastic Mats	0.030	0.100	0.273	0.799	0.937
536	Plastic Metal Film	1.220	1.434	3.561	2.032	2.992
537	Plastic Other Than Primary Form	0.047	0.004	0.062	0.257	0.114
538	Plastic Printing	2.721	3.283	2.927	2.250	4.547
539	Plastic Products(Others)	780.636	593.895	500.133	536.031	445.337
540	Plastic Re-Cycling	0.688	2.020	0.053	0.135	0.040
541	Plastic Ropes	0.462	0.314	1.063	1.717	1.802
542	Plastic Sheets & Other Articles	3.682	10.573	17.014	44.372	40.797
543	Plastic Shoes	23.571	22.761	17.730	19.131	18.842
544	Plastic Tabular Film	5.099	13.227	9.358	7.724	5.757
545	Plastic/Rubber Moulding	2.686	1.918	4.447	4.407	1.282
546	Plates,Sheets,Films Etc Of Polyethylene	0.013	0.266	0.806	1.468	1.086
547	Plywood	35.125	36.094	27.814	27.602	33.881
548	Pol Products (Including Petroleum, Lubricating Oils	1,958.119	8,824.681	13,986.705	14,802.400	20,748.070
549	Polyester Filament Yarn	52.092	30.437	50.074	39.010	24.921
550	Polyester Staple Fibre	468.241	462.591	332.072	190.305	275.554
551	Polyester Zips	279.566	47.358	327.959	572.664	311.926
552	Polyethylene (Sp.Gravity Less Than 0.94)	1.810	1.647	4.318	5.870	2.468
553	Polyethylene Bags	36.256	37.930	35.199	23.542	28.410
554	Polypropylene Bags	137.926	95.032	72.911	59.839	52.663
555	Polystyrene	12.307	7.067	9.794	31.025	7.303
556	Polyvinyl Chloride	0.066	0.305	0.374	0.122	0.641
557	Polyvinyl Granules	0.240	0.275	-	0.211	1.512
558	Potassium(Other)	0.081	0.103	-	-	-
559	Potato Chips	11.433	19.592	8.839	7.782	4.280
560	Potatoes Fresh Or Chilled	-	-	0.001	0.068	0.596
561	Pottery	3.440	4.101	16.087	17.266	9.658
562	Poultry Feed	16.320	3.249	2.971	4.842	2.371
563	Poultry Incubators & Brooders	9.766	0.001	-	-	-
564	Powder Coating (Plastic)	0.157	0.186	0.221	0.175	0.508

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
565	Power Looms(Grey/Ticken Cloth)	177.973	243.241	528.618	661.070	636.303
566	Power Transformers	1.013	21.686	24.171	11.036	23.034
567	Precious Stones	0.048	0.054	0.025	0.003	0.043
568	Prepared Additives For Mineral Oils	-	-	-	0.001	0.989
569	Prepared Pigments,Opacifiers & Colours	0.560	2.300	5.786	4.187	5.379
570	Preserved Food	-	-	0.012	0.031	0.051
571	Pressure Pipes	-	-	-	0.052	0.127
572	Primary Cells & Batteries	25.092	29.309	23.235	25.204	37.921
573	Printed Circuits	1.465	1.894	2.787	2.372	2.441
574	Printing Blankets	-	-	-	0.015	-
575	Printing Industries/Press	68.960	82.074	123.976	151.341	170.600
576	Printing Inks	77.961	76.816	78.990	121.462	132.673
577	Process Oil	-	0.028	0.214	0.296	0.367
578	Processed Cotton Cloth	14.793	9.153	14.078	17.299	23.155
579	Processed Fabrics	738.623	613.956	613.244	465.519	491.690
580	Projectors, Image/Overhead Etc.	-	0.370	0.808	0.917	0.902
581	Pulses Etc	-	-	-	0.020	0.018
582	Pumps For Liquids,Liquid Elevators	2.360	2.477	3.007	1.725	0.628
583	Pvc And Allied Products	0.097	-	0.473	2.779	3.481
584	Pvc Bottles	7.779	11.153	5.943	3.871	2.783
585	Pvc Coated Fabrics	-	-	-	0.002	-
586	Pvc Pipes	28.935	48.769	30.491	20.053	20.465
587	Pvc Shoes	-	0.001	0.001	0.345	0.008
588	Pvc Tiles	-	0.002	-	-	-
589	Quartz And Quartizite	-	-	0.075	-	-
590	Quilt	0.163	2.383	12.201	30.786	31.884
591	Radio Sets	0.601	1.279	0.209	0.458	2.509
592	Railway Sleepers Of Iron Or Steel	9.229	9.637	17.002	8.822	11.653
593	Railway Track Clips	-	-	-	5.923	8.733
594	Raj Waste Powder	-	-	0.004	-	-
595	Raw Rubber	0.002	0.124	0.216	0.205	0.006
596	Raw Wool	-	-	-	0.005	0.039
597	Rcc Pipes	6.440	3.439	2.627	2.168	2.799
598	Rcc Slabs & Girders	0.005	0.022	0.002	-	-
599	Ready Made Garments	69.931	100.182	153.904	213.144	277.733
600	Refractory Cements,Mortars,Concrete Etc	-	0.038	0.157	0.366	1.125
601	Refractory Ceramic Goods (Crusibles Etc)	0.130	0.292	0.115	0.074	0.023
602	Refrigerator Parts	1.063	1.331	1.587	1.519	3.834
603	Refrigerators	170.813	252.472	240.822	141.556	197.569
604	Resin Material(Other)	20.961	20.907	56.177	212.724	157.276
605	Ribbons For Typewriters	0.153	0.068	0.014	0.140	0.063

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
606	Rice	1.856	2.770	20.666	21.566	7.738
607	Rice Husking	-	0.003	0.010	-	0.046
608	Rickshaw Bodies	0.003	0.012	-	-	-
609	Robin Softner Fabric Conditioner	0.222	0.443	0.276	0.343	0.385
610	Rock Salt/Sodium Chloride/Table Salt Etc	11.299	15.844	14.318	17.152	18.703
611	Rolls For Rolling Mills	-	-	0.274	0.216	0.192
612	Rosins	0.926	0.913	0.258	0.784	0.985
613	Rough Board	0.864	0.795	0.135	0.297	0.235
614	Rubber Apparel	3.476	4.609	1.282	0.351	0.271
615	Rubber Compounds	0.019	0.188	0.336	-	0.033
616	Rubber Goods	197.046	256.929	255.919	163.837	167.107
617	Rubber Scrap	0.006	0.079	-	-	-
618	Rubber Thread/Cord Tex.Covered (Elastic)	0.537	0.446	1.416	1.475	1.074
619	Sacks & Bags Of Cotton	0.122	0.722	0.357	0.254	0.286
620	Saddlery Goods	-	-	-	-	0.059
621	Sand (Salica Sand)	0.682	1.536	3.764	9.177	4.606
622	Sanitary Fittings	1.565	5.866	6.412	8.110	8.224
623	Sanitary Napkins	0.615	2.051	1.872	1.954	2.559
624	Sanitary Ware Of Iron Or Steel	0.309	1.151	1.662	1.315	1.941
625	Sanitary Ware Of Plastic	0.024	0.065	0.459	0.195	0.139
626	Sanitary Wares Of Ceramic	31.926	29.080	24.863	24.795	17.185
627	Sausages	0.120	0.179	0.583	0.866	0.907
628	Saw Machine (Wood Working)	0.039	0.001	0.022	0.010	0.003
629	Scales	2.513	1.679	2.058	2.839	2.781
630	Scientific Items	-	0.004	0.006	0.201	0.598
631	Scraps Of Iorn Or Steel (Ship Breaking)	212.445	159.500	202.987	176.481	233.325
632	Screw Jacks/Pully Tackle & Hoists	0.002	0.037	0.045	0.137	0.983
633	Screws,Bolts & Nuts Of Iron Or Steel	7.193	8.387	8.029	9.263	11.057
634	Second Hand Garments	-	-	0.080	0.003	0.311
635	Security & Alarms Etc.	-	0.029	0.074	0.210	0.318
636	Seed Business	-	0.018	0.107	0.431	0.022
637	Services (Including Telephone/ Fax Etc)	10.114	296.388	8,584.195	11,774.226	14,147.944
638	Services On Board	0.573	57.038	172.822	119.946	99.324
639	Sewing Machines	2.281	4.481	6.274	8.584	11.270
640	Sewing Thread Of Man Made Stapple Fibre	25.671	19.721	23.649	23.183	24.993
641	Sewing/Embriodary Needles	0.028	0.307	0.040	0.018	-
642	Shampoos	0.051	0.072	0.206	0.064	0.043
643	Ships,Boats & Floating Structures	0.233	0.063	1.613	0.033	0.195
644	Ships,Boats,Barges For Persons/Goods	-	0.032	0.004	3.943	0.019

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
645	Shoe Uppers(Leather/ Composition Of Lthr)	5.145	11.439	8.290	10.431	11.238
646	Sign Boards/Advertisements Etc.	0.383	3.104	6.482	6.989	9.641
647	Silk Yarn	0.956	0.104	0.344	0.756	0.528
648	Sisal Ropes	0.854	0.774	0.771	1.173	1.064
649	Sizing Of Yarn For Weaving (For Looms)	-	-	19.596	34.459	27.300
650	Slag & Rock Wool & Similar Mineral Wool	1.916	2.431	2.026	2.018	2.420
651	Slide Fastners	1.391	1.223	1.432	3.165	1.999
652	Slitting Of Plastic Rolls Into Size	0.195	0.058	0.071	0.062	0.224
653	Smoking Tobacco	-	0.926	11.276	0.543	1.265
654	Snapies	0.025	0.058	0.080	-	-
655	Soap Stocks	72.014	192.018	140.877	183.655	140.958
656	Socks	0.440	2.195	2.149	2.324	2.752
657	Soda Ash	324.731	290.809	282.827	433.424	487.921
658	Sodium Hydrosulphate	0.031	0.038	-	0.005	0.063
659	Sodium Hypochlorite	-	-	-	0.005	0.005
660	Sodium Silicate	29.359	33.053	26.802	26.729	23.598
661	Sodium Sulphide	1.141	1.142	2.660	1.294	1.848
662	Sparking Plugs	0.231	0.164	0.064	0.071	0.309
663	Speaker Parts	0.497	0.669	0.850	0.901	0.420
664	Special Purpose Vehicles (Cranes Etc)	-	0.015	-	-	0.001
665	Spectacle Frames	0.177	0.162	0.162	0.083	0.060
666	Spectacles,Sunglasses & Goggles	0.034	0.095	1.002	0.501	0.613
667	Spices	2.718	9.738	7.852	11.733	9.856
668	Spinning Machines Textile	1.620	0.696	13.504	13.292	14.453
669	Spirits	0.293	0.435	0.493	0.594	0.448
670	Sports Footwear/Canvas Shoes Etc.	0.358	0.424	0.238	2.011	0.607
671	Sports Goods	6.003	11.002	22.320	19.707	22.918
672	Spring Mattresses	0.135	0.154	0.183	1.079	2.684
673	Springs & Leaves Of Iron & Steel	0.008	0.052	0.119	0.403	0.305
674	Stainless Steel Utencils	1.386	1.588	1.257	3.170	4.470
675	Stamp Pads	-	-	0.047	0.141	0.037
676	Staple Pins	0.278	0.110	0.010	0.004	-
677	Stationery	31.019	90.288	92.822	90.835	92.448
678	Steel Fixtures	3.421	2.604	3.922	3.111	4.117
679	Steel Pipes	14.564	14.176	17.376	124.533	42.986
680	Steel Poles	0.011	0.005	0.021	3.986	1.988
681	Steel Safe	0.005	0.022	0.175	0.515	0.127
682	Steel Slabs	0.485	0.965	1.503	1.431	5.960
683	Steel Structures	6.304	8.987	22.391	13.234	14.558
684	Steel Wire Stranded	0.888	1.001	0.957	1.479	1.426
685	Steel Wires	9.205	15.301	18.563	20.590	18.524

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
686	Steel Wools	0.737	0.970	0.708	0.631	0.272
687	Steel Works	-	-	-	0.010	-
688	Sticker Lables	1.069	1.012	2.973	22.682	57.737
689	Stone Articles	0.225	4.608	4.623	7.063	6.541
690	Stone Crusher	3.256	5.470	9.499	4.923	3.416
691	Stone Powder	10.661	10.327	11.226	11.222	10.027
692	Storage Batteries	141.317	173.124	173.060	166.422	137.229
693	Storage Tanks Of Iron Or Steel	10.621	8.810	6.999	17.361	12.306
694	Stoves For Gas/Other Fuels	0.051	0.036	0.025	0.017	0.011
695	Straw Board	17.163	16.751	18.174	14.251	13.737
696	Sugar (Including Baggasse And Molasses)	5,280.069	7,484.962	5,223.358	8,406.984	8,330.338
697	Suitcases,Trunks,Brief Cases Etc	5.025	1.942	3.420	1.656	1.178
698	Sulphate/Clay/Gypsum	2.239	1.038	0.350	3.910	1.006
699	Sulpher	3.314	2.981	4.703	10.539	9.219
700	Sulphuric Acid	21.328	22.706	12.306	9.357	8.039
701	Surfacing Of Chip Boards	0.041	0.056	0.045	0.069	0.033
702	Surgical Gloves	0.394	0.641	1.218	0.947	0.700
703	Surgical Instruments & Appliances	3.707	14.561	56.279	58.617	77.981
704	Sweetened Supari	23.304	22.663	26.687	27.982	33.597
705	Sweetex	7.660	15.023	7.123	16.079	14.237
706	Sweets	12.386	27.589	37.069	53.286	89.254
707	Switch Gear	0.023	0.019	-	0.015	0.274
708	Switches,Relays,Fuses Etc	5.282	6.343	7.162	9.835	7.520
709	Synthetic Filment Yarn	1.109	0.825	1.604	2.591	2.372
710	Synthetic Organic Dyes	12.488	18.531	27.805	39.351	51.386
711	Syringes	-	0.185	0.044	-	-
712	Syrups & Squashes	127.599	152.814	129.248	173.358	178.666
713	Table,Kitchen Ware Of Aluminium	8.394	7.145	4.597	7.362	11.466
714	Table,Kitchen Ware Of Plastic	0.047	0.067	0.530	1.394	0.979
715	Tableware,Kitchen Ware Of Wood	0.077	-	0.935	1.061	0.022
716	Tanned Leather Of Goat/Kid Skin	0.006	-	-	0.149	0.581
717	Tanned Leather Of Sheep/ Lamb Skin	-	-	0.200	1.517	3.077
718	Tanning Subs.Based On Chromium Sulphate	5.742	0.748	-	-	-
719	Tape Recorders	7.577	11.563	11.781	15.662	28.349
720	Taps, Cocks, Valves & Pipe Appliances	-	0.113	2.528	4.692	2.274
721	Tea	194.705	435.787	330.045	530.670	528.158
722	Telephone Parts	135.026	96.598	72.092	60.052	134.335
723	Telephone Sets	9.782	9.281	35.712	36.693	58.891
724	Television Cameras	0.005	0.007	-	-	-
725	Television Parts,Of Plastic	0.107	0.871	0.254	0.016	0.523
726	Television Sets	191.365	211.256	222.269	233.218	294.614
727	Temprary Commodity	-	-	-	-	0.176

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
728	Tent & Tarpauline	10.004	5.029	7.894	10.300	8.958
729	Terry Fabrics	22.462	29.879	157.110	171.616	174.080
730	Textile Fabrics Otherwise Impregnated	9.058	6.127	40.461	51.634	82.373
731	Textile Products	-	-	-	0.617	5.818
732	Textured Yarn	9.138	19.157	1.014	0.086	0.394
733	Thermo Pack	1.852	3.397	0.686	0.378	0.244
734	Thermopore Goods	0.060	0.468	0.472	0.278	0.522
735	Thermosole Goods	0.309	0.592	0.597	0.324	0.340
736	Thermostats	0.269	0.300	0.228	0.004	-
737	Timber Wood	14.817	14.762	23.683	52.240	58.948
738	Time Switches	-	0.012	0.038	0.095	0.118
739	Tin & Its Articles	0.083	0.181	0.715	0.720	0.348
740	Tin Cuttings	2.424	1.778	4.642	4.007	4.135
741	Tin Plate Of Iron Or Steel	0.807	0.804	2.654	4.946	4.222
742	Tin Sheet Printing	0.679	1.279	1.224	0.558	0.575
743	Tins/Tin Containers	5.462	8.836	8.018	6.299	0.596
744	Tissue Papers	1.024	2.761	1.470	2.134	3.747
745	Tobacco Extracts & Essences	0.211	0.323	2.301	9.062	11.728
746	Toilet Soap	211.421	253.613	290.878	337.697	314.255
747	Tomato Ketchup	0.009	-	0.003	-	0.007
748	Tonga Parts	0.040	0.043	0.030	-	-
749	Tools & Implements	2.308	7.668	10.294	11.422	16.036
750	Tooth Picks	0.156	0.198	0.175	0.173	0.147
751	Tooth Powder	5.977	8.042	7.520	8.667	9.486
752	Toothpaste	10.164	13.958	11.149	11.461	15.011
753	Toothpaste/Toothpowder	1.784	6.627	5.247	22.894	27.949
754	Towels & Bathrobes	0.857	1.068	1.442	2.789	2.249
755	Toys (Stuffed)	0.362	0.718	0.876	1.073	1.951
756	Tracing Cloth	0.005	-	-	-	0.461
757	Tracing Paper	0.007	0.015	0.003	-	0.003
758	Track Suits,Ski Suits,Swimwear	-	0.006	0.003	0.005	0.380
759	Tractor Parts	1.829	3.422	5.463	5.288	11.798
760	Traffic Control Equipment	0.036	0.048	0.865	1.156	0.460
761	Trailors	0.096	0.672	0.003	0.005	-
762	Transformers(Not Ballast/ Liq.Dielectric)	-	2.474	5.236	4.865	6.395
763	Transister	-	-	-	0.131	0.188
764	Transmission Equipment	0.271	0.607	0.035	0.047	0.877
765	Turbines (Hydraulic)	-	-	-	-	0.451
766	Turpentine Oil	0.061	0.207	0.180	0.152	0.135
767	Tv Teletex Decoder	0.207	0.897	0.006	0.125	-
768	Typewriters (Electric & Non-Electric)	0.919	4.212	2.873	27.028	7.825
769	Tyre Inflators	-	-	-	0.001	-

All Pakistan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
770	Tyres & Tubes	163.548	234.091	204.188	183.356	171.688
771	Tyres & Tubes (Bicycles)	20.659	11.303	12.331	14.582	12.853
772	Tyres & Tubes (M/Cycle,Scooter, Rickshaw)	0.118	1.041	0.837	1.206	1.419
773	Tyres & Tubes (Motor/Racing Car S/Wagon)	2.976	4.402	3.863	2.104	0.760
774	Tyres Retreading	0.030	-	0.086	-	-
775	Umbrella	0.127	0.019	0.014	0.044	0.027
776	Un-Interruptable Power Supply	0.047	0.126	1.994	2.050	3.789
777	Unani Medicines	-	0.041	0.042	0.998	3.633
778	Underground Mining And Tunelling Eqpt.	-	-	-	0.117	0.309
779	Urea Formaldehyde	0.833	0.541	0.461	1.386	1.566
780	Vaccum Cleaners	0.032	0.054	0.053	0.283	0.232
781	Vaccum Flasks	0.159	0.068	0.380	0.283	0.228
782	Varnishes & Lacquers, Distempers Etc	12.766	20.928	20.155	36.191	33.946
783	Vegetabel Oil	10.648	25.211	26.100	26.542	17.080
784	Vegetable Ghee	30.440	39.978	48.718	28.893	25.444
785	Vegetable Oils Other Than Edible Oil	2.664	3.556	3.308	4.762	32.221
786	Vehicles(Others)	0.005	1.552	0.988	8.289	1.542
787	Velvet	0.230	0.394	2.209	0.829	2.266
788	Veneer	0.323	0.331	0.596	0.540	0.871
789	Veterenary Medicines	0.892	-	0.014	0.805	1.112
790	Video Cameras/Vcr/Vcp	5.402	4.910	2.104	1.437	2.838
791	Video Games	0.061	-	0.443	-	-
792	Viscose Yarn	-	-	0.044	0.296	-
793	Vulcanised Rubber Thread And Cord	1.465	2.230	4.659	8.622	8.912
794	Wadding	3.758	4.623	3.856	4.485	4.449
795	Washing Machine Parts,Of Plastic	1.084	1.909	2.674	1.672	0.722
796	Washing Machines	46.592	54.605	50.397	49.232	58.888
797	Waste & Scrap Of Aluminium	0.146	0.073	0.211	0.242	0.355
798	Waste & Scrap Of Copper	-	0.010	-	0.005	-
799	Waste & Scrap Of Plastic	0.552	0.352	0.408	0.400	0.513
800	Waste Of Plastic	-	-	-	-	0.002
801	Watch Case	-	-	0.004	0.004	-
802	Watches And Clocks	0.374	1.293	6.233	13.868	7.531
803	Water Coolers (Plastic)	-	-	-	0.002	-
804	Water Filters	0.014	0.098	0.256	0.395	0.355
805	Water Meters,Electric Or Gas Meters	15.244	27.765	21.700	26.874	29.244
806	Water Proof Canvas Flocking Cloth	0.048	0.063	0.392	3.153	1.012
807	Water Proofing Compounds	0.877	0.520	0.499	0.858	0.993
808	Water Pumps	33.231	35.299	37.140	27.080	53.671

All Pakistan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
809	Water Treatement Plant	-	-	-	0.005	-
810	Wax	2.551	3.332	2.137	2.761	1.335
811	Wax Papers,Gummed Tape, Filter Paper	0.451	0.287	0.356	0.300	0.315
812	Weaving Machines (Power Looms)	0.798	3.827	11.314	8.587	9.950
813	Welding Fluxes/Electrodes	106.392	131.255	129.489	143.945	147.866
814	Wheat Straw	-	0.011	0.034	0.045	0.013
815	Wheat/Meslin Flour	0.001	0.039	0.064	0.003	-
816	Wire Netting Looms	2.526	0.926	0.389	0.538	0.458
817	Wireless Receiving Sets	1.368	8.045	6.348	15.822	28.090
818	Wires & Cables	156.720	277.808	222.265	223.898	269.975
819	Wood Free Writing Paper	146.228	135.813	143.551	92.424	75.402
820	Wood In The Rough	0.015	2.057	1.536	0.841	2.915
821	Wood Log	0.112	0.264	1.659	2.787	4.440
822	Wood Penal	0.629	1.756	1.149	1.616	1.353
823	Wool Raw	-	-	0.481	1.106	0.567
824	Woolen Yarn	25.388	34.715	28.863	26.575	26.840
825	Woven Fabrics Of Silk Or Of Silk Waste	-	-	-	-	0.020
826	Woven Fabrics Of Synthetic Filament Yarn	0.328	0.867	3.615	4.234	17.851
827	Woven Fabrics Of Synthetic Staple Fibre	0.003	0.028	0.005	0.054	0.001
828	Woven Fabrics Of Wool/Fine Animal Hair	29.512	38.756	68.644	70.982	74.043
829	Wrappers	-	-	-	0.458	0.224
830	X-Ray Films	0.015	0.124	0.014	0.220	0.476
831	X-Ray Machines	0.012	1.339	1.829	0.595	1.403
832	Yeast	2.244	5.644	0.576	0.100	0.106
833	Yogurt(Raita)	-	-	1.179	2.260	2.859
834	Zari	1.144	1.241	0.532	0.473	0.465
835	Zinc Oxide	0.876	0.259	0.961	0.459	0.729
836	_Miscellaneous Collections	3,963.673	2,592.224	2,427.524	2,125.013	5,596.385
	Major Sectors	49,468.587	72,441.378	94,836.627	109,573.072	133,019.529
	Grand_Total	**49,468.600**	**72,441.370**	**94,836.900**	**109,573.071**	**133,019.532**
	Refund Amount	20,373.200	22,774.950	29,826.326	35,791.271	43,485.722
	Net Receipt	**29,095.400**	**49,666.420**	**65,010.574**	**73,781.800**	**89,533.810**

TABLE-32.1
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Abrasive Powder	15.341	12.067	11.422	12.532	12.350
2	Absorbent Cotton	0.056	0.124	0.245	0.305	0.055
3	Account Books & Registers	0.105	0.463	0.404	0.708	1.258
4	Acid Oil	6.785	4.547	2.474	2.809	0.119
5	Acid(Others)	151.240	148.613	180.957	863.644	-
6	Activated Carbon	-	0.257	0.473	5.728	1.806
7	Adhesive/Adhesive Tapes	7.486	9.635	7.019	8.301	8.378
8	Adhessive Tape Of Rubberised Textile	1.278	1.515	1.260	1.344	1.045
9	Aerated Waters/Beverages	-	-	0.052	0.090	0.058
10	Agarbatti	0.026	0.016	-	-	-
11	Agricultural Sprayers	0.128	0.612	0.454	0.909	0.278
12	Agricultural Tractors	-	-	-	0.079	0.345
13	Air Compressor Fan Etc	2.484	9.792	11.753	10.422	1.697
14	Air Conditioner Parts,Of Plastic	2.099	3.628	3.176	6.340	3.805
15	Air Conditioners	22.757	22.397	17.398	27.109	5.761
16	Air Filter	-	0.018	-	-	-
17	Alcohol	-	0.226	0.109	2.990	2.724
18	Aluminium Doors & Windows	0.291	0.151	0.031	0.021	0.098
19	Aluminium Foil	0.099	0.063	0.199	0.472	0.845
20	Aluminium Goods	2.256	5.261	3.303	2.805	5.589
21	Aluminium Plates,Sheets & Strips	0.920	3.149	3.761	3.447	1.628
22	Aluminium Rods	0.003	0.024	0.028	0.008	0.011
23	Aluminium Tubes And Pipes	-	0.085	0.037	0.154	0.076
24	Anodized Products	2.096	2.281	3.074	3.752	4.574
25	Arms & Ammunition	2.079	0.854	0.268	0.165	0.340
26	Artificial Leather & Rexine	2.763	3.065	5.830	5.157	5.385
27	Artificial Marble Slab	0.040	0.019	0.026	0.036	0.045
28	Artists' Colour Material	0.036	0.006	0.031	0.176	0.385
29	Asphalt	80.585	19.354	23.980	21.456	-
30	Assembling Of Boiler	0.123	0.309	0.522	0.919	0.127
31	Assembling Of Motor Vehicles (Carriers)	13.870	16.229	2.679	13.611	0.016
32	Assembling Of Motor Vehicles (Passenger)	22.256	0.498	2.203	1.812	11.840
33	Auto Parts	217.145	223.812	399.689	353.589	133.808
34	Autocycles Including Rickshaw	5.578	2.412	4.282	9.419	1.863
35	Automatic Door Closer	-	-	-	-	0.200
36	Bags (Packing,Goods,Of Woven Textile)	0.184	0.660	0.294	0.447	0.685

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
37	Ball & Roller Bearing Complete	0.319	1.218	0.518	1.417	0.723
38	Ball Point Pens	0.485	2.206	2.427	2.965	3.767
39	Barbed Wire	0.035	0.269	0.164	0.110	0.061
40	Battery Carbon	0.504	1.288	0.483	0.363	0.517
41	Battery Separators	0.031	0.221	0.098	0.301	0.113
42	Bed Spreads	0.507	0.493	0.007	0.427	1.222
43	Bed,Table,Kitchen,Toilet Linen	0.842	0.925	0.428	0.205	0.019
44	Betel Leave	0.205	0.044	0.075	0.285	0.432
45	Bicycle Chains	0.005	-	0.008	0.129	0.133
46	Bicycle Parts	-	-	0.023	0.012	0.040
47	Bicycles & Other Cycles Not Motorised	1.494	1.220	0.869	0.705	1.444
48	Biscuits	37.639	52.099	51.169	63.625	17.340
49	Bitumen Natural	0.039	1.753	0.398	0.608	0.225
50	Blades(Safety)	24.148	33.964	43.868	49.196	3.813
51	Blanket Woollen	0.015	0.026	-	-	-
52	Bleaching Liquid	-	-	-	-	0.027
53	Bleaching Powder	-	-	0.014	0.218	0.120
54	Bobbins Of Iron & Steel	0.044	0.043	0.032	0.033	-
55	Bobbins Of Wood	-	0.038	0.226	0.026	0.013
56	Bolts & Nuts Of Nickel	-	-	0.173	0.255	0.203
57	Brake Fluids	13.934	0.323	0.258	0.211	0.443
58	Brass Water Sanitary Fittings	0.586	0.533	0.333	0.644	0.858
59	Bricks,Blocks,Tiles Of Refractory Nature	7.245	9.691	7.366	7.155	7.709
60	Brushwares	18.792	25.643	22.666	15.701	0.201
61	Buckles	-	-	-	0.031	0.045
62	Buckrams	0.497	0.605	1.663	1.576	1.427
63	Building Bricks Of Ceramics	0.272	0.109	0.140	0.206	0.141
64	Building Components	0.421	0.415	0.006	0.261	-
65	Buttons	0.462	1.067	2.103	2.386	2.424
66	Calander Of Paper & Paperboard	1.270	2.174	1.431	3.100	1.521
67	Calcium Carbide	3.547	8.078	2.737	0.505	0.237
68	Carbon Black	3.248	5.949	6.010	4.771	-
69	Carbon Dioxide Gas(CO_2)	0.055	0.166	0.207	0.156	-
70	Carbon Paper	1.757	2.751	2.058	2.151	2.869
71	Carpet Underlay	-	0.075	0.093	0.186	0.245
72	Carpets Synthetic (Machine Made)	0.132	0.076	-	-	0.146
73	Carpets Tufted (Hand Knitted)	2.330	2.101	4.298	3.779	3.069
74	Carpets Woollen (Machine Made)	-	-	1.345	1.964	2.039
75	Carton Graphics	-	-	0.037	-	-
76	Carton Machine	-	-	0.194	0.329	0.142
77	Cassettes Recorded(Audio/Video)	0.132	0.101	0.216	1.425	2.059
78	Cassettes Unrecorded (Audio)	5.303	5.897	3.427	4.004	3.102
79	Cassettes Unrecorded (Video)	0.353	0.862	0.265	0.021	0.015

Karachi East (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
80	Cast Iron Elbows,Tank Covers & Fittings	-	-	0.089	0.205	0.121
81	Casting Machine/Metal Foundry	0.644	0.647	0.385	0.164	0.049
82	Caustic Soda	-	0.019	0.037	-	-
83	Cement	1.751	0.802	43.466	59.106	0.970
84	Cement Construction Blocks	7.778	1.317	-	-	0.060
85	Centrifugal Pumps	0.254	1.032	2.354	1.344	2.518
86	Ceramic Tiles	67.382	75.491	82.549	81.556	1.798
87	Cereal Products	0.707	3.947	9.080	3.105	1.764
88	Cheese	0.480	0.744	0.222	0.132	-
89	Chemicals Inorganic/Industrial Gases	14.369	22.648	48.191	78.836	79.979
90	Chemicals Organic	139.657	164.767	178.949	251.314	6.209
91	Chip Board	12.385	10.991	6.657	7.408	8.159
92	Cigarettes	345.787	1,670.759	1,758.476	1,719.225	22.374
93	Cinematographic Films	-	0.001	0.003	-	-
94	Clock Movements,Complete & Assembled	-	-	0.125	0.031	0.019
95	Clocks With Watch Movements	0.039	-	-	-	0.069
96	Cloth Articles Accessories Of Leather	30.225	31.279	48.907	30.220	6.087
97	Coat Hangers Iron Or Steel	0.791	0.141	-	-	-
98	Coat Hangers Plastic	-	-	0.792	2.446	1.316
99	Colouring Material(Other)	-	-	-	0.027	-
100	Computer Casing	0.262	0.438	0.084	0.079	-
101	Computer Parts	0.363	1.818	4.553	6.774	10.777
102	Computer Software	-	-	-	0.110	0.513
103	Computer Stationery	2.405	5.169	3.399	6.506	5.325
104	Concrete Components	0.036	0.017	0.080	0.088	0.175
105	Confectionery & Bakery Products	5.143	5.426	5.689	6.687	7.462
106	Convertor Paper Cheese	0.334	0.429	0.718	0.539	0.560
107	Conveyor Belts Of Vulcanised Rubber	-	-	1.066	1.141	3.159
108	Conveyors(Other)	0.075	0.252	0.043	0.021	0.040
109	Cooking Range (Gas)	0.136	0.326	0.336	-	-
110	Corn Oil	0.042	0.520	0.362	1.236	-
111	Corrogated & Solid Boards	0.577	0.527	1.001	1.696	1.253
112	Corrugated Packages,Cartons, Boxes Etc	1.800	3.382	7.509	9.816	12.863
113	Cotton Carded Or Combed	-	0.001	0.039	0.041	-
114	Cotton Dyeing	8.365	8.394	3.476	0.544	2.223
115	Cotton Fabrics	7.404	5.864	18.904	19.602	18.441
116	Cotton Linters	0.025	0.003	-	0.546	0.003
117	Cotton Not Carded Or Combed (Ginned)	0.901	0.298	5.257	0.233	0.327
118	Cotton Sewing Thread	3.028	2.562	4.397	5.749	6.513
119	Cotton Yarn	596.357	687.106	770.560	668.318	568.352

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
120	Creams & Polishes For Footwear	0.017	-	-	-	-
121	Crockery (Ceramic)	0.004	0.282	0.084	0.426	0.217
122	Crough Coal	-	-	-	4.536	5.515
123	Curtains	0.004	-	-	-	-
124	Cutlery	0.053	0.064	0.131	0.084	0.143
125	Dairy Produce,Eggs,Natural Honey Etc	-	0.967	0.881	0.297	1.213
126	Deep Freezers	34.112	60.115	44.794	43.948	0.935
127	Denim Fabrics	3.614	10.616	16.253	0.014	4.800
128	Detergents	15.605	41.615	32.842	44.154	22.377
129	Diaries	0.437	0.658	0.614	0.597	0.669
130	Diesel/Semi Diesel Engines	1.311	1.212	1.571	0.474	0.360
131	Digital Switching System	0.855	1.334	2.537	1.825	1.602
132	Dish Antena	0.086	0.059	0.022	0.228	0.201
133	Distilled Water/Distillery Products	0.007	0.004	-	-	-
134	Drain Opener	0.035	0.025	0.038	0.041	0.147
135	Dyeing Extracts	0.300	0.215	0.040	-	-
136	Dyeing Of Hoisery Cloth	0.870	0.659	5.017	8.953	6.854
137	Dyes & Colours	2.240	2.220	3.391	2.320	4.236
138	Elec Generating Sets & Rotary Converters	2.062	3.168	10.004	14.608	7.022
139	Electric Accumulators & Parts Thereof	0.423	0.169	0.369	0.024	0.106
140	Electric Bulbs & Tubes	0.620	16.831	25.476	21.568	1.156
141	Electric Coffee & Tea Kettles	0.002	0.013	0.015	0.121	0.215
142	Electric Control Equipment	-	-	0.022	0.221	0.796
143	Electric Hair Dryers	2.073	0.076	-	-	-
144	Electric Iron	-	0.005	0.072	0.042	0.101
145	Electric Lighting & Signalling Eqpt	1.811	2.581	0.894	1.342	0.428
146	Electric Microwave Ovens	-	0.129	0.198	0.110	0.092
147	Electric Motors	0.161	0.222	0.344	0.124	-
148	Electric Water Coolers	0.318	0.251	0.484	0.441	0.704
149	Electric Welding Wires,Rods,Electrodes	6.278	9.050	5.908	7.065	3.902
150	Electrical Board	-	-	-	-	0.017
151	Electrical Energy	0.853	263.472	167.234	68.221	55.186
152	Electrical Goods & Parts(Nos)	17.298	24.132	31.069	59.104	43.954
153	Electrical Insulators Of Any Material	0.283	0.013	0.006	0.047	0.055
154	Electro Plating	0.899	0.851	1.159	1.555	1.979
155	Electro-Mechanical Hand Tools	-	0.084	1.185	0.741	1.295
156	Embroidery	0.694	1.096	3.800	4.392	4.589
157	Enamelled Copper Wire	0.005	0.111	0.447	0.499	0.731
158	Essences/Essential Oils	5.465	6.529	7.896	8.693	8.370
159	Fabric Boards	-	-	4.714	7.482	6.051
160	Fabrications	7.175	7.807	5.538	11.686	6.952

Karachi East (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
161	Farlac	1.530	5.865	10.006	9.432	16.225
162	Fertilizers/Urea	0.381	0.417	1.403	165.972	12.856
163	Fibre Glass	-	-	0.169	0.423	0.261
164	Fire Fighting Instruments	0.022	0.689	0.631	1.179	1.121
165	Flush Doors	1.019	1.197	1.305	1.021	1.431
166	Foam & Foam Products	2.518	3.021	2.693	2.222	2.075
167	Food Colours	-	-	-	0.927	1.776
168	Food Products	16.436	90.299	184.077	162.728	63.607
169	Footwear	7.713	8.694	14.389	9.249	3.802
170	Formaldehyde & Paraformaldehyde	10.567	10.327	8.619	11.815	1.504
171	Formica	2.710	3.857	1.787	1.266	1.486
172	Fruit Or Vegetable Juices	2.911	1.318	0.346	6.416	249.143
173	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	0.155	0.143	0.053	-	0.001
174	Fruits & Vegetables Preserved	-	0.136	0.002	0.030	0.013
175	Fuel Filters	-	-	0.356	0.282	0.176
176	Furniture(Plastic)	-	-	0.005	-	-
177	Furniture(Steel)	0.204	1.231	0.852	0.932	1.579
178	Furniture(Wooden)	1.385	2.285	3.813	3.561	4.238
179	G.I.Pipes	89.971	101.957	106.531	115.748	-
180	Gas Appliances(Other)	6.329	5.947	12.030	20.867	146.066
181	Gases & Acids	0.233	30.952	35.337	101.924	93.509
182	Gasoline Dispensing Pumps	0.055	1.761	1.875	4.831	6.128
183	Gem Clip Pins	0.005	-	-	-	-
184	Gents Underpants & Briefs Of Cotton	0.158	0.085	0.021	0.011	-
185	Gents Vests Etc Of Cotton	0.016	0.022	0.016	-	0.003
186	Glass & Glasswares Etc	5.974	17.110	8.568	8.789	6.385
187	Glass Bottles	0.638	2.798	1.477	2.804	0.697
188	Glass Fibres & Articles	-	0.001	-	-	-
189	Glass Inners Of Vaccum Flasks	-	0.032	-	0.044	0.218
190	Glass Sheet(Not Worked)	0.037	0.148	0.368	0.346	0.234
191	Glass Sheet(Polished)	0.081	0.121	0.044	0.135	0.023
192	Glassware For Kitchen,Office, Toilet Etc	-	0.020	0.098	0.065	0.054
193	Gloves,Mittens & Mitts Knitted	0.039	0.001	0.014	0.197	0.164
194	Glue & Synthetic Resines All Sorts	50.688	64.571	70.501	81.679	1.050
195	Gold	0.015	-	-	0.025	0.230
196	Grills/Netting/Fencing/Wire Gauzes	0.035	0.041	-	-	-
197	Grinding Wheels Pedal Or Hand Operated	-	10.408	20.187	20.919	0.272
198	Grinding Wheels Without Framework	0.003	-	-	-	0.015
199	Guar Gums	14.373	12.423	3.109	2.571	-

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
200	Gypsum Powder	-	0.117	0.070	0.123	0.360
201	Handicrafts	-	0.001	-	-	-
202	Hard Boards	14.595	13.061	7.904	7.629	7.372
203	Hard Wastes	-	-	-	0.154	0.137
204	Harness Wire	0.062	0.048	0.033	0.022	-
205	Heat Exchanger	0.788	0.482	0.684	0.059	0.182
206	Hena Mehandi	-	0.018	0.013	-	-
207	Hydrogen Gas	5.260	5.325	7.540	6.636	0.001
208	Ice Cream	22.894	23.436	540.256	1,147.569	1.416
209	Imitation Jewelery	-	-	-	0.156	0.109
210	Importer/Whole Saler	290.215	571.045	599.183	871.812	527.941
211	Industrial Instruments	-	-	-	-	0.266
212	Insecticides	1.800	5.527	11.880	239.124	88.352
213	Interchangeable Tools For Hand Tools	0.359	1.237	3.545	1.421	1.050
214	Iron & Steel Products	19.548	30.354	40.566	26.903	28.427
215	Iron Or Steel Billets	1.204	0.260	0.694	0.456	0.241
216	Iron Or Steel Ingots	-	-	0.030	0.117	0.049
217	Jams & Jellies	0.005	-	-	0.035	0.054
218	Jute Products	0.497	0.923	-	-	0.025
219	Kerosene Oil	-	-	-	-	0.004
220	Knitted Garments / Hosiery	27.630	34.543	43.482	49.479	49.376
221	Knitting Yarn	1.110	1.720	3.247	1.728	2.211
222	Labels,Badges Of Textile	0.570	1.090	0.649	0.174	0.076
223	Laces & Braids	0.108	0.680	2.661	3.846	5.211
224	Laminated Board	0.463	0.379	-	0.509	0.147
225	Laundry Soap	25.598	29.342	26.639	20.353	1.638
226	Lead Oxide	2.623	5.835	5.573	2.748	1.137
227	Leather Tanned Of Other Animals	9.527	8.959	24.927	29.182	27.814
228	Lift Components	0.411	0.589	0.670	0.767	0.582
229	Lime	0.042	3.550	2.979	2.014	1.262
230	Liqueurs	2.530	2.208	1.063	0.043	0.092
231	Live Poultry	-	-	0.003	0.019	0.032
232	Locks Of Base Metal	-	-	-	-	0.262
233	Lpg Cylinders	0.593	13.063	19.851	15.840	3.982
234	Lubricating Preparations/ Anti Rust Oil	1.563	0.875	2.277	1.811	2.133
235	M.M.Yarn Hard Waste	50.165	35.357	40.770	38.825	26.936
236	M.S.Bars & Rods	-	-	0.254	0.103	0.053
237	M.S.Pipes	0.006	0.013	0.016	0.057	0.081
238	M.S.Products (Mild Steel Rerolled)	1,022.094	999.924	1,175.964	705.792	5.890
239	Machine Parts,Not Elsewhere Specified	0.455	0.585	5.351	3.361	3.551
240	Machinery For Bleaching,Washing,Drying	1.073	1.502	2.589	3.869	1.481
241	Machinery Parts (Mechenical)	7.433	20.725	42.852	72.690	65.719

(Rs. in Million)

Karachi East

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
242	Maize Starches	0.197	0.481	0.093	0.010	0.032
243	Man Made Fibres & Yarn	65.189	47.279	46.146	44.086	35.225
244	Marble Tiles	1.888	1.858	0.788	1.717	2.204
245	Match Boxes	0.341	3.313	1.698	2.869	2.556
246	Mathematical Instruments	0.040	0.067	0.069	0.047	0.092
247	Mats & Rugs	0.032	0.011	0.063	-	-
248	Metal Containers	13.206	6.268	7.385	2.800	2.699
249	Metal Containers For Carriages	0.196	-	-	0.212	0.098
250	Metal Products Sheets	0.158	0.147	0.185	0.098	0.219
251	Metallised Products	-	0.001	-	-	-
252	Metallised Yarn	-	0.062	0.002	0.002	0.025
253	Mineral Water	9.604	10.926	11.911	8.982	1.165
254	Motor Cars	335.805	117.013	453.541	988.510	0.514
255	Motor Cycles	0.886	0.637	0.785	0.120	0.152
256	Moulds	0.430	0.995	0.373	1.232	1.206
257	Music Instruments	-	-	-	0.007	0.005
258	Narrow Woven Fabrics	-	-	-	-	0.454
259	Natural Gas	39.496	3,998.240	5,476.208	6,430.697	765.723
260	Natural Polymers	0.003	-	-	-	-
261	News Print	-	-	0.001	-	-
262	Nylon Chips/Polyester Chips	86.826	69.349	13.180	90.692	114.790
263	Oil Dirts	0.015	0.007	-	0.015	0.010
264	Oil Filters	-	-	-	0.032	0.037
265	Optical Lenses (Mounted)	0.239	0.487	0.688	0.599	0.681
266	Optical Lenses (Unmounted)	0.025	0.248	0.616	2.076	1.320
267	Other Engines & Motors	-	-	-	-	0.030
268	Other Rare Gases	-	-	-	0.611	1.066
269	Other Salts Of Inorganic Acids	0.775	0.818	0.540	0.010	2.970
270	Other Toys,Reduced Size/Recreation Model	0.007	0.067	0.144	0.176	0.071
271	Oxygen Gas	-	-	-	-	0.064
272	Paint & Varnishes	35.850	29.890	24.251	8.132	2.721
273	Paint Removers	-	-	-	0.003	-
274	Palm Oil	0.097	0.173	0.132	0.082	0.004
275	Paper & Paperboard	29.130	57.479	60.763	58.772	20.793
276	Paper & Paperboard (Hand-Made)	0.107	0.347	0.398	0.603	0.509
277	Paper & Paperboard Coated/ Impregnated	0.142	0.046	1.207	0.362	0.472
278	Paper & Paperboard Converters	9.169	9.345	15.251	14.745	8.642
279	Paper Cones,Bobbins Etc	0.619	1.448	4.268	5.437	4.711
280	Paper Products	0.835	2.705	2.096	5.515	2.890
281	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	0.005	0.021	0.180
282	Paper Roll/Sheet	0.004	0.164	0.332	0.145	0.143
283	Paper Sacks	0.006	0.055	-	0.189	0.130

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
284	Parts Of Balloons,Gliders,Aircrafts Etc	-	2.825	2.652	1.080	0.023
285	Parts(Elec.Transformer,Static Convertor)	0.047	0.519	0.040	0.133	0.074
286	Perfumery & Cosmetics	60.319	70.964	66.820	173.432	8.563
287	Pet Grease	19.987	20.773	17.476	21.874	0.007
288	Pharmaceutical Products	11.225	22.871	32.810	217.607	25.170
289	Photocopying Apparatus	11.606	13.121	9.195	17.104	1.997
290	Photographic Cameras	-	-	-	-	0.033
291	Photographic Films In Rolls Etc	0.481	0.917	0.411	1.791	3.399
292	Photographic Plates Or Films Developed	12.800	13.218	18.141	19.097	17.349
293	Pig Iron	0.062	0.277	0.226	0.215	0.196
294	Pipe & Tube Fittings Of Iron Or Steel	0.054	0.022	0.138	0.227	0.447
295	Plaster Of Paris	-	0.010	-	-	-
296	Plastic Carbon Film	-	-	-	0.028	0.012
297	Plastic Crockery	1.598	1.291	1.857	2.718	2.189
298	Plastic Mats	0.002	0.028	0.222	0.623	0.672
299	Plastic Metal Film	1.220	1.434	3.561	2.032	2.992
300	Plastic Printing	0.892	0.788	0.527	0.556	2.648
301	Plastic Products(Others)	49.231	66.464	59.079	60.422	62.374
302	Plastic Re-Cycling	0.688	2.020	0.053	0.135	0.040
303	Plastic Sheets & Other Articles	2.301	2.597	3.756	2.441	2.626
304	Plastic Tabular Film	0.169	0.260	0.195	0.106	0.161
305	Plastic/Rubber Moulding	-	-	0.227	0.338	0.397
306	Plywood	16.133	15.817	10.993	11.134	15.825
307	Pol Products (Including Petroleum, Lubricating Oils)	1,439.740	3,555.801	4,964.281	3,339.538	33.366
308	Polyester Filament Yarn	27.326	5.359	6.847	3.700	4.313
309	Polyester Staple Fibre	-	9.149	1.790	0.003	0.014
310	Polyethylene (Sp.Gravity Less Than 0.94)	0.280	0.088	1.245	3.450	0.990
311	Polyethylene Bags	3.553	2.750	2.473	1.566	1.001
312	Polypropylene Bags	1.829	1.037	1.158	0.960	0.984
313	Polystyrene	6.582	2.244	1.628	30.713	1.115
314	Polyvinyl Chloride	-	0.090	0.337	0.122	0.584
315	Potato Chips	-	-	0.043	0.040	0.053
316	Potatoes Fresh Or Chilled	-	-	0.001	-	-
317	Poultry Feed	1.044	-	1.876	4.798	2.324
318	Powder Coating (Plastic)	0.157	0.186	0.221	0.166	0.271
319	Power Looms(Grey/Ticken Cloth)	12.803	8.245	23.635	20.435	17.976
320	Power Transformers	-	4.542	3.103	0.711	-
321	Precious Stones	-	-	-	-	0.038
322	Primary Cells & Batteries	11.898	12.623	8.972	6.623	0.009
323	Printing Industries/Press	28.780	40.421	60.105	68.240	54.859

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
324	Printing Inks	69.063	69.495	68.027	109.350	1.543
325	Processed Cotton Cloth	-	-	0.011	-	1.329
326	Processed Fabrics	118.215	77.082	54.279	49.358	61.207
327	Pvc Bottles	0.591	0.792	0.858	0.422	1.046
328	Pvc Pipes	0.836	0.995	0.804	0.713	0.948
329	Quilt	-	-	0.041	0.272	6.554
330	Radio Sets	0.017	0.170	0.105	0.076	0.495
331	Rcc Pipes	4.247	0.389	0.116	0.122	0.046
332	Ready Made Garments	21.595	14.216	34.142	44.903	63.613
333	Refrigerators	2.385	2.153	15.040	5.534	7.336
334	Resin Material(Other)	-	0.026	37.508	180.621	-
335	Ribbons For Typewriters	0.153	0.068	0.014	0.140	0.063
336	Rice	1.750	2.311	18.857	1.793	0.237
337	Rickshaw Bodies	0.003	0.012	-	-	-
338	Rubber Apparel	-	0.080	0.058	0.011	-
339	Rubber Goods	9.415	9.677	11.357	11.604	12.337
340	Rubber Thread/Cord Tex.Covered (Elastic)	-	-	0.171	0.305	0.268
341	Sacks & Bags Of Cotton	-	-	0.003	-	-
342	Sanitary Fittings	-	0.056	1.648	1.522	0.700
343	Sanitary Napkins	0.133	0.198	0.191	0.213	2.061
344	Sanitary Ware Of Iron Or Steel	0.269	0.595	1.142	0.736	0.988
345	Sanitary Ware Of Plastic	0.002	-	0.003	0.020	0.015
346	Sanitary Wares Of Ceramic	0.455	0.224	0.071	0.224	0.262
347	Scales	0.024	0.035	0.093	0.238	0.253
348	Scraps Of Iorn Or Steel (Ship Breaking)	3.311	4.531	11.046	1.530	0.954
349	Screw Jacks/Pully Tackle & Hoists	0.002	0.027	-	-	0.782
350	Screws,Bolts & Nuts Of Iron Or Steel	0.960	1.819	0.628	0.643	0.672
351	Second Hand Garments	-	-	-	-	0.311
352	Services (Including Telephone/ Fax Etc)	0.081	65.181	1,231.134	1,990.243	723.400
353	Services On Board	-	54.662	169.413	114.784	-
354	Sewing Machines	0.330	0.679	3.866	6.231	7.456
355	Sewing Thread Of Man Made Stapple Fibre	0.342	0.323	0.772	2.463	4.342
356	Ships,Boats & Floating Structures	-	0.001	1.613	0.033	0.195
357	Ships,Boats,Barges For Persons/Goods	-	0.032	0.004	3.943	-
358	Shoe Uppers(Leather/ Composition Of Lthr)	0.192	0.532	0.614	0.206	0.114
359	Sign Boards/Advertisements Etc.	-	-	-	-	0.923
360	Silk Yarn	-	-	0.011	0.043	0.036
361	Sisal Ropes	0.783	0.724	0.401	0.099	0.131
362	Slag & Rock Wool & Similar Mineral Wool	1.309	1.111	0.600	0.448	0.891

Karachi East

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
363	Slide Fastners	1.202	0.897	0.915	2.377	0.989
364	Soap Stocks	0.058	0.221	0.237	0.659	0.372
365	Socks	-	-	0.244	0.339	0.390
366	Soda Ash	52.859	1.987	-	-	-
367	Sodium Hydrosulphate	0.031	0.038	-	0.005	0.061
368	Sodium Silicate	1.303	0.947	0.930	0.174	0.178
369	Speaker Parts	-	0.100	0.140	0.327	0.004
370	Spectacles,Sunglasses & Goggles	-	-	-	0.009	0.198
371	Spices	2.136	6.763	4.443	8.560	7.756
372	Spinning Machines Textile	0.328	0.271	0.520	1.221	0.654
373	Spirits	0.175	0.220	0.134	0.142	0.259
374	Spring Mattresses	0.133	0.152	0.174	0.193	0.218
375	Stationery	2.176	5.761	7.115	5.594	6.731
376	Steel Fixtures	3.364	2.421	3.708	0.665	0.473
377	Steel Pipes	0.819	0.636	0.574	0.819	1.369
378	Steel Structures	0.307	0.253	0.376	0.004	0.003
379	Steel Wire Stranded	0.716	0.584	0.478	0.819	0.463
380	Steel Wires	3.302	7.766	8.492	7.604	8.276
381	Steel Wools	0.010	0.038	-	-	-
382	Sticker Lables	0.202	0.163	0.521	0.564	0.805
383	Stone Articles	0.076	2.612	2.716	5.335	5.502
384	Stone Powder	0.140	-	-	-	-
385	Storage Batteries	0.773	0.936	0.647	1.084	1.616
386	Storage Tanks Of Iron Or Steel	0.794	0.117	-	0.881	0.004
387	Stoves For Gas/Other Fuels	0.051	0.036	0.025	0.017	0.011
388	Sugar (Including Baggasse And Molasses)	2.154	0.180	0.003	0.090	0.003
389	Suitcases,Trunks,Brief Cases Etc	0.187	0.187	1.830	0.563	0.556
390	Sulphuric Acid	0.520	1.539	1.796	0.009	0.008
391	Surfacing Of Chip Boards	0.041	0.056	0.045	0.069	0.033
392	Surgical Gloves	0.116	0.287	0.500	0.680	0.602
393	Surgical Instruments & Appliances	0.710	6.358	11.391	15.717	15.114
394	Sweetened Supari	5.870	6.244	8.490	10.637	10.930
395	Sweetex	-	-	-	3.256	4.295
396	Sweets	10.335	25.043	34.396	45.840	1.484
397	Switches,Relays,Fuses Etc	4.368	4.377	4.188	8.196	6.556
398	Synthetic Filment Yarn	0.469	0.475	0.440	0.762	0.082
399	Synthetic Organic Dyes	8.136	12.207	14.788	2.726	0.143
400	Syrups & Squashes	0.058	0.104	0.003	2.159	-
401	Table,Kitchen Ware Of Aluminium	-	-	-	-	1.319
402	Table,Kitchen Ware Of Plastic	-	0.019	0.021	0.121	0.088
403	Tableware,Kitchen Ware Of Wood	-	-	-	-	0.005
404	Tape Recorders	-	-	-	-	0.423
405	Tea	104.385	158.505	114.849	212.424	39.209
406	Telephone Parts	2.158	0.969	0.743	0.089	0.254

Karachi East (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
407	Telephone Sets	0.270	2.144	4.104	8.674	10.389
408	Television Parts,Of Plastic	-	0.008	-	-	-
409	Television Sets	19.789	17.675	21.689	7.341	12.224
410	Tent & Tarpauline	0.027	0.075	0.107	0.104	0.078
411	Terry Fabrics	17.428	22.179	54.815	55.368	57.368
412	Textile Fabrics Otherwise Impregnated	2.900	3.226	15.622	17.670	25.017
413	Thermosole Goods	-	0.051	0.120	0.051	0.134
414	Timber Wood	0.564	0.420	0.906	0.567	1.197
415	Tin & Its Articles	-	-	-	0.038	-
416	Tin Plate Of Iron Or Steel	0.518	0.565	2.022	1.358	1.201
417	Tins/Tin Containers	5.327	8.300	7.189	5.467	0.095
418	Tissue Papers	0.003	0.008	0.004	-	-
419	Tobacco Extracts & Essences	0.207	0.266	0.274	0.341	0.375
420	Toilet Soap	4.557	10.198	10.069	8.701	7.411
421	Tomato Ketchup	0.009	-	-	-	-
422	Tooth Picks	-	-	-	0.003	-
423	Toothpaste	8.017	12.079	9.410	8.867	11.771
424	Toys (Stuffed)	0.114	0.128	0.020	0.510	1.181
425	Tractor Parts	0.847	2.612	4.616	4.775	10.955
426	Traffic Control Equipment	0.036	0.048	0.865	1.156	0.460
427	Trailors	0.096	0.666	-	-	-
428	Transmission Equipment	0.007	0.145	0.028	0.012	0.171
429	Turpentine Oil	0.061	0.197	0.148	0.093	-
430	Tv Teletex Decoder	0.207	0.897	0.006	0.125	-
431	Typewriters (Electric & Non-Electric)	0.756	3.293	1.642	25.794	0.170
432	Tyres & Tubes	127.642	184.944	160.710	142.498	4.105
433	Tyres & Tubes (Bicycles)	16.339	7.093	8.236	11.704	6.353
434	Tyres & Tubes (M/Cycle,Scooter, Rickshaw)	0.002	0.619	0.186	0.227	0.199
435	Tyres & Tubes (Motor/Racing Car S/Wagon)	2.976	4.402	3.863	2.104	0.760
436	Un-Interruptable Power Supply	0.047	0.126	1.994	1.989	3.708
437	Urea Formaldehyde	0.015	0.027	0.008	0.012	0.183
438	Vaccum Cleaners	0.032	0.054	0.032	0.037	0.003
439	Vaccum Flasks	0.014	0.010	0.002	0.030	0.026
440	Vegetabel Oil	-	0.017	0.022	0.050	0.002
441	Vegetable Oils Other Than Edible Oil	0.379	0.816	0.504	0.823	28.791
442	Vehicles(Others)	0.005	1.113	0.444	4.732	0.303
443	Velvet	0.148	0.144	0.128	0.151	0.065
444	Video Cameras/Vcr/Vcp	5.079	4.587	2.053	1.395	2.753
445	Video Games	0.061	-	0.443	-	-
446	Wadding	3.676	3.839	2.842	3.882	3.172
447	Washing Machines	34.204	44.441	40.867	35.641	-

Karachi East (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
448	Waste & Scrap Of Plastic	0.004	-	-	0.008	-
449	Watches And Clocks	0.193	1.041	5.414	13.372	7.327
450	Water Meters,Electric Or Gas Meters	0.977	1.444	1.067	0.475	1.351
451	Water Proof Canvas Flocking Cloth	-	0.015	0.097	0.255	0.175
452	Water Proofing Compounds	0.332	0.117	0.069	0.032	0.123
453	Wax	0.006	-	-	-	-
454	Weaving Machines (Power Looms)	-	0.004	1.121	1.767	3.268
455	Welding Fluxes/Electrodes	1.344	1.081	1.083	1.591	1.190
456	Wire Netting Looms	0.311	0.146	0.135	0.225	0.072
457	Wireless Receiving Sets	0.376	4.782	4.913	7.632	16.729
458	Wires & Cables	1.207	2.535	10.531	12.477	7.842
459	Wood Free Writing Paper	-	0.009	0.004	0.001	-
460	Wood In The Rough	-	0.001	0.001	-	-
461	Wood Log	-	-	0.186	0.200	0.146
462	Wood Penal	0.096	0.570	0.580	0.834	0.754
463	Woolen Yarn	8.629	13.422	10.640	9.901	8.152
464	Woven Fabrics Of Synthetic Filament Yarn	0.308	0.498	1.207	1.230	0.840
465	Woven Fabrics Of Synthetic Staple Fibre	0.003	-	-	-	-
466	Woven Fabrics Of Wool/Fine Animal Hair	0.048	0.373	3.574	4.533	3.123
467	Wrappers	-	-	-	-	0.028
468	_Miscellaneous Collections	1,246.700	1,195.365	1,463.430	980.108	4,090.483
	Grand_Total	**8,083.600**	**16,364.130**	**22,512.732**	**24,747.140**	**9,291.401**
	Refund Amount	5,716.000	5,774.180	9,118.916	10,692.545	10,788.322
	Net Receipt	**2,367.600**	**10,589.950**	**13,393.816**	**14,054.595**	**-1,496.921**

TABLE-32.2
COMMODITY-WISE COLLECTION OF SALES TAX (DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Absorbent Cotton	0.359	0.492	0.924	1.243	0.720
2	Account Books & Registers	1.758	2.129	4.930	3.500	1.951
3	Acid Oil	3.998	11.846	12.626	10.809	0.213
4	Adhesive/Adhesive Tapes	1.697	2.255	2.377	2.950	3.324
5	Adhessive Tape Of Rubberised Textile	0.310	0.139	0.189	0.217	0.283
6	Aerated Waters/Beverages	188.815	245.711	216.289	278.340	0.089
7	Agarbatti	4.740	4.364	3.906	5.504	5.778
8	Agricultural Sprayers	-	-	-	0.015	0.020
9	Agricultural Tractors	0.265	0.005	-	0.011	-
10	Air Conditioner Parts,Of Plastic	-	-	-	0.001	0.039
11	Air Conditioners	21.289	24.803	26.812	32.078	2.286
12	Air Filter	-	0.053	0.198	-	-
13	Air Heaters,Non-Electric, Iron Or Steel	-	-	-	-	0.016
14	Aluminium Containers,Drums,Cans,Boxes	0.295	0.365	0.370	0.483	0.519
15	Aluminium Doors & Windows	0.266	2.551	2.913	3.906	2.905
16	Aluminium Foil	2.857	2.020	1.899	3.473	1.495
17	Aluminium Goods	7.453	10.968	8.548	8.007	8.039
18	Anodized Products	0.588	0.324	0.927	0.391	0.072
19	Arms & Ammunition	0.269	0.387	0.513	0.564	0.845
20	Artificial Leather & Rexine	0.888	1.121	0.845	0.789	1.147
21	Artificial Marble Slab	0.294	0.321	0.187	0.111	0.073
22	Asbestos Products	69.473	70.753	62.640	51.349	-
23	Assembling Of Boiler	-	-	-	0.006	-
24	Assembling Of Motor Vehicles (Carriers)	-	-	-	0.079	0.245
25	Assembling Of Motor Vehicles (Passenger)	12.839	4.344	1.381	0.001	8.061
26	Auto Parts	166.505	152.163	197.473	204.846	192.814
27	Autocycles Including Rickshaw	2.537	3.098	1.386	0.275	0.082
28	Bags (Packing,Goods,Of Woven Textile)	-	0.054	0.018	0.002	0.001
29	Ball & Roller Bearing Complete	0.242	4.426	10.916	6.120	12.183
30	Ball Point Pens	12.218	15.415	15.580	12.465	13.678
31	Battery Carbon	-	-	-	-	0.022
32	Bed Spreads	0.024	0.353	0.170	0.073	0.372

Karachi West

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
33	Bed,Table,Kitchen,Toilet Linen	0.399	1.032	3.326	3.598	3.675
34	Betel Leave	0.565	1.210	0.878	1.424	0.789
35	Bicycles & Other Cycles Not Motorised	0.122	0.192	0.083	0.048	0.074
36	Biscuits	0.540	0.307	0.480	0.457	0.279
37	Bitumen Natural	-	0.024	0.312	-	-
38	Bitumens/Cokes (Petroleum)	-	0.001	-	-	-
39	Blanket Synthetic	19.744	20.816	14.624	12.350	-
40	Blanket Woollen	9.566	13.537	15.934	10.891	4.124
41	Bleaching Liquid	0.326	0.178	0.312	0.264	0.781
42	Bobbins Of Iron & Steel	0.048	3.322	5.211	2.908	1.461
43	Bolts & Nuts Of Nickel	-	-	-	-	0.142
44	Bowl Clean	-	-	-	-	0.006
45	Boxes,Wood	0.826	0.954	3.865	-	0.164
46	Brake Fluids	-	0.496	1.796	2.708	1.151
47	Brass Water Sanitary Fittings	0.041	0.030	0.017	0.049	0.130
48	Brass Wires	-	-	0.009	0.011	0.009
49	Brushwares	1.246	1.945	4.469	2.330	2.085
50	Buckrams	0.005	0.024	0.089	0.032	0.029
51	Building Components	-	0.043	0.067	0.102	0.052
52	Buildings(Pre-Fabricated)	0.038	0.077	-	0.021	0.057
53	Bus,Tractor,Truck Bodies	54.703	115.579	87.550	132.835	0.074
54	Buttons	3.233	3.761	3.349	3.519	5.648
55	C.N.G. Kit	-	-	-	-	0.087
56	Calander Of Paper & Paperboard	-	-	0.010	0.007	-
57	Calcium Carbide	-	-	0.001	-	-
58	Carbon Brushes	0.912	0.411	0.195	0.191	0.271
59	Carbon Dioxide Gas(CO_2)	3.081	2.409	0.591	0.315	0.480
60	Carbon Paper	0.534	0.426	0.818	1.127	0.386
61	Carpets Synthetic (Machine Made)	2.998	3.029	1.914	2.682	1.691
62	Carpets Woollen (Machine Made)	3.661	2.870	1.635	1.807	1.192
63	Carton Graphics	0.001	0.228	0.260	0.313	0.167
64	Carton Machine	0.011	-	-	-	-
65	Cassettes Recorded(Audio/Video)	16.290	19.805	24.730	25.256	0.144
66	Cassettes Unrecorded (Audio)	9.226	18.470	16.245	16.174	8.498
67	Cassettes Unrecorded (Video)	2.818	3.519	1.755	7.280	4.278
68	Casting Machine/Metal Foundry	-	0.117	0.266	0.082	0.097
69	Castor Oil Seeds	0.486	0.530	0.666	0.541	0.402
70	Cement	1.318	0.458	67.037	99.778	0.146
71	Cement Construction Blocks	0.040	0.035	0.024	0.038	0.006
72	Cement-Making Machinery	-	0.218	0.060	0.061	0.009
73	Centrifugal Pumps	0.593	0.645	0.808	1.761	3.096
74	Ceramic Tiles	36.348	32.444	38.569	47.869	0.895

Karachi West (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
75	Chemicals Inorganic/Industrial Gases	187.089	89.540	106.636	133.002	68.019
76	Chemicals Organic	4.304	2.020	5.215	5.171	6.999
77	Chip Board	3.659	2.872	1.374	3.099	1.531
78	Choline & Its Salts;Lecithins	-	-	0.036	0.071	0.487
79	Cigarettes	2.323	7.273	7.884	3.484	9.499
80	Cigerette Filter Rods	1.741	0.746	1.493	1.263	1.359
81	Circuit Breaker,Electrical	5.189	14.043	5.792	10.660	7.658
82	Clocks With Watch Movements	0.019	-	0.012	0.202	0.034
83	Cloth Articles Accessories Of Leather	0.414	0.938	0.754	1.050	0.948
84	Colouring Material(Other)	0.002	0.002	0.035	0.076	-
85	Computer Parts	0.207	4.043	4.382	12.664	1.063
86	Computer Stationery	19.701	25.451	7.875	8.425	8.950
87	Confectionery & Bakery Products	21.883	41.964	50.314	55.777	43.951
88	Copper Rods	-	0.141	0.313	0.180	0.273
89	Copper Strips	0.131	0.177	0.328	0.392	0.455
90	Corrogated & Solid Boards	0.929	0.608	0.926	0.706	0.706
91	Corrugated Packages,Cartons, Boxes Etc	5.254	7.250	13.763	14.673	13.635
92	Cotton Dyeing	-	0.095	0.970	1.178	1.879
93	Cotton Fabrics	0.093	0.349	3.360	6.258	9.339
94	Cotton Linters	0.325	6.450	1.273	3.647	-
95	Cotton Not Carded Or Combed (Ginned)	-	-	0.057	0.132	0.112
96	Cotton Seed Oil	0.004	0.035	-	-	-
97	Cotton Sewing Thread	10.251	14.017	12.714	12.262	11.671
98	Cotton Yarn	113.198	89.889	114.339	57.653	99.242
99	Creams & Polishes For Footwear	73.594	100.148	94.250	144.286	0.724
100	Crockery (Ceramic)	0.056	0.071	0.116	0.447	0.338
101	Crown Corks	13.004	16.178	20.827	4.857	2.812
102	Dairy Produce,Eggs,Natural Honey Etc	-	-	-	-	0.001
103	Denim Fabrics	-	-	-	-	0.061
104	Detergents	3.345	22.401	5.160	5.630	2.960
105	Diesel/Semi Diesel Engines	1.341	1.272	0.787	0.711	0.498
106	Drawing Pins (Iron Or Steel)	-	-	0.004	0.025	0.017
107	Dyeing Extracts	4.458	1.708	1.462	0.973	0.989
108	Dyeing Of Hoisery Cloth	9.568	10.985	16.106	10.479	12.727
109	Dyes & Colours	20.194	15.463	23.693	19.419	25.421
110	Earth Colours	-	-	0.022	0.931	1.429
111	Elec Generating Sets & Rotary Converters	0.028	0.809	4.997	0.751	4.525
112	Electric Bulbs & Tubes	0.008	0.078	0.109	0.019	0.009

Karachi West

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
113	Electric Coffee & Tea Kettles	-	-	-	-	0.039
114	Electric Control Equipment	-	-	-	0.350	0.469
115	Electric Fans	4.380	3.185	3.540	5.104	6.648
116	Electric Lighting & Signalling Eqpt	0.936	0.845	1.155	1.120	1.202
117	Electric Motors	-	-	-	0.117	0.092
118	Electric Water Coolers	-	-	0.005	0.021	-
119	Electric Welding Wires,Rods, Electrodes	0.023	0.006	0.492	0.091	0.015
120	Electrical Energy	-	12.022	76.207	196.460	8.826
121	Electrical Goods & Parts(Nos)	70.348	65.323	72.815	46.541	16.107
122	Electro Plating	0.226	-	0.004	0.004	-
123	Electro-Mechanical Hand Tools	-	0.134	0.600	0.257	0.234
124	Embroidery	1.724	2.239	8.817	11.382	15.149
125	Envelopes	0.026	0.017	0.031	0.008	-
126	Essences/Essential Oils	4.671	3.792	4.840	3.840	3.237
127	Expanded Metal Of Iron Or Steel	0.086	0.079	0.006	0.021	0.037
128	Fabric Boards	0.027	0.014	0.084	0.172	0.021
129	Fabrications	4.064	0.829	1.571	2.415	2.522
130	Fibre Glass	0.329	0.269	0.264	0.349	0.453
131	Fire Fighting Instruments	0.146	0.574	0.618	0.364	2.233
132	Flax Cloth	0.003	0.048	-	-	-
133	Flush Doors	0.774	0.800	1.105	0.936	0.454
134	Foam & Foam Products	15.505	9.053	10.835	13.087	0.509
135	Food Products	15.890	23.918	23.991	19.058	11.873
136	Footwear	12.239	10.834	11.387	13.631	7.986
137	Fruit Or Vegetable Juices	9.677	8.457	4.295	5.300	4.669
138	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	0.297	0.823	0.335	0.211	0.288
139	Fruits & Vegetables Preserved	-	1.562	-	0.026	0.011
140	Furniture(Steel)	0.295	1.137	1.209	0.681	0.558
141	Furniture(Wooden)	0.458	0.837	0.724	0.621	0.745
142	G.I.Pipes	5.431	6.475	7.456	8.065	4.581
143	G.I.Wires	0.087	0.187	0.159	0.132	0.011
144	Gas Appliances(Other)	3.182	4.373	3.326	2.916	2.801
145	Gases & Acids	0.005	0.027	3.669	2.578	5.050
146	Gasoline Dispensing Pumps	-	-	-	0.010	-
147	Gem Clip Pins	0.091	-	0.021	-	-
148	Glass & Glasswares Etc	1.646	2.696	4.504	3.839	2.258
149	Glass Bottle/Bulb Making Machinery	0.037	-	-	-	-
150	Glass Bottles	-	1.739	2.228	2.376	3.224
151	Glass Sheet(Polished)	0.069	0.057	0.004	0.022	0.001

Karachi West (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
152	Glassware For Kitchen,Office, Toilet Etc	1.276	0.408	0.200	0.250	0.265
153	Gloves,Mittens & Mitts Knitted	0.010	0.142	0.078	0.277	0.142
154	Glue & Synthetic Resines All Sorts	2.203	2.790	2.406	3.299	3.028
155	Glycerine	16.079	15.844	10.116	8.515	4.656
156	Gold	-	0.043	0.010	0.494	0.942
157	Grinding Wheels Pedal Or Hand Operated	-	-	0.281	0.946	1.224
158	Grinding Wheels Without Framework	9.325	11.980	10.035	13.151	7.492
159	Guar Gums	14.637	11.777	7.784	1.861	0.471
160	Gum Tapes	0.172	0.281	0.678	0.424	0.128
161	Hard Boards	0.230	2.216	0.005	0.221	0.157
162	Hard Cokes	0.004	0.010	0.016	0.002	-
163	Hard Wastes	2.833	5.320	3.866	0.234	-
164	Harness Wire	-	0.004	0.021	0.130	0.062
165	Headgear & Parts	-	-	-	0.177	-
166	Heat Exchanger	0.012	0.088	0.194	0.323	0.364
167	Hena Mehandi	0.007	0.006	0.008	0.002	0.001
168	Human/Animal Blood Prep.For Theraputic	-	0.238	0.132	0.158	0.206
169	Hydrogen Gas	0.207	0.377	0.342	0.550	0.623
170	Ice Cream	2.719	2.772	2.473	4.311	1.150
171	Importer/Whole Saler	309.181	428.326	484.417	675.517	387.182
172	Insecticides	1.013	0.835	4.849	105.197	0.705
173	Interchangeable Tools For Hand Tools	0.437	0.797	0.625	0.404	0.783
174	Iron & Steel Products	10.831	16.959	16.023	17.095	8.447
175	Iron Nails	0.055	0.175	0.175	0.115	0.083
176	Iron Or Steel Ingots	-	-	-	0.017	-
177	Jams & Jellies	4.127	11.112	6.097	11.822	-
178	Jute Products	-	-	-	0.018	0.130
179	Knitted Garments / Hosiery	25.669	39.486	55.747	59.875	71.281
180	Knitting Yarn	-	-	-	0.131	1.032
181	Labels,Badges Of Textile	3.472	4.416	8.508	5.707	5.450
182	Laces & Braids	3.920	4.004	8.188	8.606	8.442
183	Ladies Nightdresses Of Cotton	12.396	17.561	13.508	14.892	17.580
184	Laminated Wood	0.997	1.615	0.901	0.293	1.000
185	Lamps & Light Fittings	0.224	0.559	0.490	0.440	0.316
186	Laundry Soap	2.838	2.865	3.744	3.323	1.678
187	Leather Tanned Of Other Animals	0.038	0.047	0.278	0.883	1.009
188	Lift Components	0.013	0.062	0.085	0.061	0.015
189	Lignite	-	-	0.002	0.005	-

Karachi West

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
190	Lime	-	-	0.192	0.240	0.089
191	Liqueurs	3.332	2.760	3.460	4.940	7.093
192	Liquid Glucose,Glucose	0.059	0.146	-	0.019	-
193	Locks Of Base Metal	0.413	0.760	1.142	1.196	2.121
194	Lpg Cylinders	-	-	0.171	0.313	1.536
195	M.S.Bars & Rods	0.942	-	0.001	0.024	0.020
196	M.S.Pipes	0.023	0.005	-	-	-
197	M.S.Products (Mild Steel Rerolled)	135.041	153.390	136.494	149.350	9.754
198	Mach.For Sugar Manuf.Other Than Crusher	-	-	3.762	-	-
199	Machine Parts,Not Elsewhere Specified	0.527	2.392	2.164	3.420	5.180
200	Machinery For Bleaching, Washing,Drying	0.036	0.174	4.496	6.262	4.164
201	Machinery Parts (Mechenical)	1.687	11.510	14.438	18.871	15.155
202	Macoroni	0.075	0.105	0.248	0.126	0.184
203	Maize Starches	0.015	0.059	-	0.135	0.126
204	Man Made Fibres & Yarn	69.017	52.453	54.166	39.165	18.016
205	Marble Tiles	10.605	7.645	6.297	7.033	6.598
206	Margarine	368.287	332.593	205.824	-	-
207	Match Boxes	0.026	0.183	2.861	1.249	-
208	Mathematical Instruments	0.304	1.197	1.088	3.136	1.569
209	Metal Button	-	0.009	0.004	0.004	0.001
210	Metal Containers	62.474	93.630	94.651	68.063	22.684
211	Metal Containers For Carriages	2.140	2.121	-	-	-
212	Metal Products Sheets	0.723	1.004	2.568	2.506	3.524
213	Metallised Products	0.097	0.162	0.065	0.132	0.140
214	Metallised Yarn	-	0.166	-	0.147	-
215	Mineral Water	1.313	0.698	0.576	0.732	1.167
216	Motor Cars Seats	-	-	-	-	0.106
217	Motor Cycles	5.020	13.448	14.344	38.420	-
218	Moulds	0.056	0.007	0.015	0.495	0.424
219	Narrow Woven Fabrics	-	-	-	-	0.224
220	Natural Gas	-	-	0.024	0.004	0.002
221	Natural Polymers	0.159	0.234	0.305	0.256	0.100
222	Oil Dirts	0.332	0.150	0.039	0.063	0.428
223	Oil Filters	2.057	4.025	8.255	5.415	6.811
224	Optical Lenses (Mounted)	-	-	-	0.015	0.060
225	Other Salts Of Inorganic Acids	-	0.029	1.647	2.378	2.731
226	Other Toys,Reduced Size/Recreation Model	1.206	0.708	0.648	0.146	-
227	Oxygen Gas	3.274	2.234	2.399	2.388	3.745
228	Package Type Watertube Boiler	-	-	0.251	0.445	4.964

Karachi West (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
229	Paint & Varnishes	84.750	92.338	92.237	90.745	11.862
230	Palm Oil	-	-	-	-	0.058
231	Paper & Paperboard	20.417	25.752	16.671	37.976	11.683
232	Paper & Paperboard (Hand-Made)	-	0.082	0.051	0.010	0.317
233	Paper & Paperboard Coated/Impregnated	0.196	1.148	1.025	1.430	1.337
234	Paper & Paperboard Converters	4.326	3.716	5.596	5.673	6.621
235	Paper Cones,Bobbins Etc	8.381	9.223	9.706	12.906	13.479
236	Paper Products	12.437	9.618	11.275	10.467	15.852
237	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	0.065	-	0.015	-
238	Paper Roll/Sheet	0.465	1.494	1.342	1.233	1.391
239	Parts(Elec.Transformer,Static Convertor)	0.078	0.356	0.221	0.297	0.241
240	Perfumery & Cosmetics	25.620	30.479	27.831	16.509	10.677
241	Pet Grease	0.003	0.015	0.011	-	-
242	Pharmaceutical Products	23.434	22.891	3.574	175.942	13.481
243	Photocopying Apparatus	0.013	-	0.105	0.063	0.059
244	Photographic Films In Rolls Etc	0.045	0.055	0.053	0.039	0.388
245	Photographic Plates Or Films Developed	0.746	0.808	0.607	0.691	0.935
246	Pickle In Oil	33.857	64.989	74.111	91.783	0.175
247	Pig Iron	0.674	0.309	1.387	0.578	0.358
248	Pile Fabrics	-	0.221	1.323	1.693	0.734
249	Pipe & Tube Fittings Of Iron Or Steel	0.535	0.422	0.557	0.369	0.407
250	Plastic Crockery	6.871	4.373	2.170	2.062	1.821
251	Plastic Mats	0.028	0.072	0.047	0.156	0.152
252	Plastic Printing	0.588	0.715	0.635	0.279	0.191
253	Plastic Products(Others)	110.491	165.441	138.625	136.545	106.983
254	Plastic Ropes	0.036	-	0.035	0.234	0.621
255	Plastic Sheets & Other Articles	0.400	1.424	1.447	0.427	0.087
256	Plastic Tabular Film	4.915	12.811	9.163	7.618	5.597
257	Plastic/Rubber Moulding	2.686	1.918	4.220	4.068	0.885
258	Pol Products (Including Petroleum, Lubricating Oils)	190.910	669.667	908.448	1,062.750	6.471
259	Polyester Filament Yarn	0.959	4.407	2.401	16.013	7.181
260	Polyester Staple Fibre	0.001	-	0.498	2.227	2.468
261	Polyester Zips	0.008	-	2.384	3.221	2.452
262	Polyethylene (Sp.Gravity Less Than 0.94)	1.530	1.560	3.072	2.412	1.477
263	Polyethylene Bags	9.746	12.221	12.595	7.425	10.423
264	Polypropylene Bags	1.877	1.865	1.724	1.569	2.017
265	Polyvinyl Granules	-	-	-	0.211	0.101

Karachi West (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
266	Potato Chips	-	0.086	0.121	0.647	0.048
267	Poultry Feed	0.007	-	-	-	-
268	Powder Coating (Plastic)	-	-	-	0.010	0.237
269	Power Looms(Grey/Ticken Cloth)	34.341	49.439	155.461	180.738	193.274
270	Power Transformers	-	-	0.861	1.377	0.115
271	Prepared Pigments,Opacifiers & Colours	0.362	2.140	5.518	4.071	5.270
272	Pressure Pipes	-	-	-	0.052	0.127
273	Primary Cells & Batteries	11.814	12.872	9.895	8.838	8.292
274	Printing Industries/Press	17.087	21.975	29.016	32.370	25.939
275	Printing Inks	5.827	4.213	7.019	7.675	7.598
276	Processed Cotton Cloth	2.354	1.289	2.768	2.293	2.526
277	Processed Fabrics	251.554	240.460	218.721	162.469	169.082
278	Pvc Bottles	7.031	10.313	5.058	3.190	1.737
279	Pvc Pipes	0.509	0.875	1.112	1.282	0.874
280	Pvc Tiles	-	0.002	-	-	-
281	Quilt	0.021	0.098	0.263	0.278	1.475
282	Rcc Pipes	0.176	0.255	0.279	0.141	0.145
283	Ready Made Garments	2.014	6.616	33.260	73.859	100.889
284	Refrigerators	28.833	52.172	17.567	2.548	1.706
285	Resin Material(Other)	8.610	8.975	9.650	20.363	0.034
286	Rice	-	0.105	0.274	0.698	0.564
287	Robin Softner Fabric Conditioner	0.222	0.443	0.276	0.325	0.354
288	Rock Salt/Sodium Chloride/Table Salt Etc	0.064	0.078	0.091	0.147	0.225
289	Rubber Apparel	3.476	4.510	1.089	0.228	0.211
290	Rubber Goods	11.765	14.962	10.522	10.195	11.043
291	Rubber Thread/Cord Tex.Covered (Elastic)	0.534	0.425	0.995	0.476	0.255
292	Sacks & Bags Of Cotton	0.122	0.722	0.354	0.254	0.286
293	Sanitary Fittings	-	0.002	0.001	-	0.010
294	Sanitary Napkins	0.397	1.806	1.612	1.709	0.414
295	Sanitary Ware Of Iron Or Steel	0.004	-	0.012	0.101	0.142
296	Sanitary Wares Of Ceramic	0.510	0.161	0.010	0.003	0.005
297	Scales	2.489	1.644	1.486	1.701	1.756
298	Scraps Of Iorn Or Steel (Ship Breaking)	8.549	4.805	5.144	3.608	4.147
299	Screws,Bolts & Nuts Of Iron Or Steel	0.655	0.727	0.376	0.361	0.258
300	Second Hand Garments	-	-	0.080	0.003	-
301	Services (Including Telephone/ Fax Etc)	-	0.745	82.831	88.146	73.072
302	Sewing Machines	0.501	0.776	0.916	1.016	1.015

Karachi West

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
303	Sewing Thread Of Man Made Stapple Fibre	2.651	0.077	4.181	7.649	7.328
304	Ships,Boats & Floating Structures	0.233	0.062	-	-	-
305	Ships,Boats,Barges For Persons/Goods	-	-	-	-	0.019
306	Shoe Uppers(Leather/ Composition Of Lthr)	-	0.013	0.117	0.121	0.034
307	Silk Yarn	-	0.001	0.127	0.201	0.224
308	Sisal Ropes	0.071	-	-	-	-
309	Slide Fastners	0.189	0.310	0.515	0.760	0.982
310	Slitting Of Plastic Rolls Into Size	0.195	0.058	0.071	0.062	0.224
311	Soap Stocks	0.206	0.296	0.760	0.861	0.407
312	Socks	-	-	0.135	-	-
313	Soda Ash	0.270	0.660	0.099	0.112	0.161
314	Sodium Silicate	2.770	2.548	2.772	6.956	4.709
315	Sodium Sulphide	0.087	0.027	-	0.166	0.566
316	Speaker Parts	0.495	0.552	0.710	0.490	0.403
317	Spectacle Frames	0.177	0.162	0.144	0.083	0.060
318	Spices	0.023	0.718	0.334	0.714	0.331
319	Spinning Machines Textile	-	0.043	0.237	0.327	0.327
320	Spirits	0.112	0.215	0.351	0.427	0.040
321	Spring Mattresses	0.002	0.002	0.005	0.004	0.005
322	Stationery	11.284	18.490	18.116	18.422	6.142
323	Steel Fixtures	0.046	0.130	0.029	0.018	0.015
324	Steel Pipes	0.076	-	-	-	-
325	Steel Poles	0.011	0.005	0.021	3.986	1.988
326	Steel Structures	0.272	0.763	2.621	0.604	0.565
327	Steel Wires	1.570	2.336	3.438	3.705	1.485
328	Sticker Lables	-	0.005	-	0.151	0.195
329	Stone Articles	-	0.001	0.513	0.064	0.023
330	Stone Powder	2.411	2.133	2.761	3.160	2.680
331	Storage Batteries	117.510	141.785	143.114	139.913	4.720
332	Storage Tanks Of Iron Or Steel	3.505	0.829	1.934	1.524	0.950
333	Straw Board	0.013	0.108	0.028	0.027	0.027
334	Sugar (Including Baggasse And Molasses)	-	-	0.011	0.031	-
335	Suitcases,Trunks,Brief Cases Etc	-	0.001	0.010	-	-
336	Surgical Instruments & Appliances	0.205	0.186	0.384	0.543	0.711
337	Sweetened Supari	17.434	16.415	17.960	17.011	22.152
338	Sweetex	7.660	15.023	7.123	12.823	0.008
339	Sweets	1.780	1.766	1.136	1.844	1.657
340	Switches,Relays,Fuses Etc	0.115	0.488	0.273	0.550	0.215
341	Synthetic Filment Yarn	0.228	0.036	0.058	0.685	1.162
342	Synthetic Organic Dyes	2.178	1.373	3.756	21.262	12.108

Karachi West

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
343	Syrups & Squashes	20.349	20.450	12.887	27.141	9.804
344	Table,Kitchen Ware Of Aluminium	0.064	0.009	-	-	-
345	Tape Recorders	7.577	11.563	11.781	15.662	4.091
346	Tea	22.632	29.053	27.000	27.428	23.133
347	Telephone Parts	0.213	-	-	-	-
348	Television Sets	159.106	165.432	130.223	152.503	-
349	Tent & Tarpauline	1.796	1.141	0.031	0.033	-
350	Terry Fabrics	1.152	6.266	101.350	115.674	116.286
351	Textile Fabrics Otherwise Impregnated	1.155	2.811	19.079	23.776	39.922
352	Thermosole Goods	0.305	0.528	0.428	0.229	0.108
353	Timber Wood	0.405	0.708	2.530	2.811	2.399
354	Tin & Its Articles	0.083	0.171	0.140	0.588	0.234
355	Tin Cuttings	2.424	1.778	4.642	4.007	4.135
356	Tin Plate Of Iron Or Steel	0.164	0.193	0.524	1.075	0.329
357	Tin Sheet Printing	0.679	1.279	1.224	0.558	0.575
358	Tins/Tin Containers	-	-	-	-	0.001
359	Tissue Papers	0.256	0.848	0.600	0.929	0.568
360	Tobacco Extracts & Essences	0.004	0.057	0.359	2.538	5.305
361	Toilet Soap	1.047	4.784	4.879	3.831	4.348
362	Tooth Picks	-	0.057	0.071	0.076	0.070
363	Tooth Powder	5.976	8.040	7.519	8.666	9.483
364	Toothpaste	2.130	1.336	1.021	1.453	0.263
365	Toys (Stuffed)	0.070	0.200	0.326	0.181	0.112
366	Tyres & Tubes	3.934	5.187	3.292	5.568	2.645
367	Umbrella	0.127	0.019	0.014	0.044	0.027
368	Urea Formaldehyde	0.509	0.514	0.336	0.525	0.370
369	Vaccum Flasks	0.144	0.058	0.378	0.254	0.201
370	Varnishes & Lacquers,Distempers Etc	0.010	-	-	-	-
371	Vegetabel Oil	1.612	9.643	6.765	13.422	13.263
372	Vegetable Oils Other Than Edible Oil	0.047	0.037	0.114	0.264	0.012
373	Wadding	0.002	0.108	-	-	-
374	Waste & Scrap Of Plastic	-	0.056	0.108	0.113	0.073
375	Watches And Clocks	0.181	0.200	0.755	0.330	-
376	Water Coolers (Plastic)	-	-	-	0.002	-
377	Wax	-	-	0.120	0.181	0.232
378	Weaving Machines (Power Looms)	0.798	3.821	10.190	6.799	6.605
379	Welding Fluxes/Electrodes	104.498	129.123	123.123	132.420	5.399
380	Wire Netting Looms	0.680	0.206	0.041	0.017	0.009
381	Wires & Cables	73.338	118.396	76.766	76.406	14.378
382	Wood Log	0.109	0.055	0.502	1.052	1.127

Karachi West (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
383	Wood Penal	0.002	0.020	0.052	0.040	0.011
384	Woolen Yarn	0.002	0.037	0.139	0.094	0.186
385	Woven Fabrics Of Synthetic Filament Yarn	0.014	0.056	0.854	0.931	3.308
386	Woven Fabrics Of Wool/ Fine Animal Hair	3.925	11.305	35.052	40.658	42.576
387	Wrappers	-	-	-	0.320	0.170
388	X-Ray Machines	-	-	-	0.008	0.131
389	Zari	1.144	1.241	0.532	0.473	0.465
390	Zinc Oxide	0.431	0.184	0.479	0.247	0.284
391	_Miscellaneous Collections	577.725	528.491	401.110	258.575	653.430
	Grand_Total	**4,536.300**	**5,573.300**	**5,969.750**	**6,645.878**	**3,278.033**
	Refund Amount	3,504.200	4,273.400	5,080.522	6,203.278	9,379.988
	Net Receipt	**1,032.100**	**1,299.900**	**889.228**	**442.600**	**-6,101.955**

TABLE-32.3
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Acid Oil	-	-	-	-	10.212
2	Acid(Others)	-	-	-	-	917.750
3	Aerated Waters/Beverages	-	-	-	-	292.757
4	Air Compressor Fan Etc	-	-	-	-	8.105
5	Air Conditioners	-	-	-	-	62.353
6	Asbestos Products	-	-	-	-	36.897
7	Asphalt	-	-	-	-	23.663
8	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	36.342
9	Assembling Of Motor Vehicles (Passenger)	-	-	-	-	8.096
10	Auto Parts	-	-	-	-	266.852
11	Bed Spreads	-	-	-	-	8.795
12	Biscuits	-	-	-	-	59.097
13	Blades(Safety)	-	-	-	-	40.463
14	Blanket Synthetic	-	-	-	-	-
15	Brushwares	-	-	-	-	13.836
16	Bus,Tractor,Truck Bodies	-	-	-	-	125.110
17	Carbon Black	-	-	-	-	7.535
18	Cassettes Recorded(Audio/Video)	-	-	-	-	25.579
19	Cassettes Unrecorded (Audio)	-	-	-	-	7.599
20	Cement	-	-	-	-	178.611
21	Ceramic Tiles	-	-	-	-	138.784
22	Chemicals Inorganic/Industrial Gases	-	-	-	-	61.430
23	Chemicals Organic	-	-	-	-	202.608
24	Chip Board	-	-	-	-	-
25	Cigarettes	-	-	-	-	1,850.811
26	Cloth Articles Accessories Of Leather	-	-	-	-	2.025
27	Confectionery & Bakery Products	-	-	-	-	40.481
28	Cotton Linters	-	-	-	-	-
29	Cotton Seed Oil	-	-	-	-	-
30	Cotton Sewing Thread	-	-	-	-	26.256
31	Creams & Polishes For Footwear	-	-	-	-	153.761
32	Crockery (Ceramic)	-	-	-	-	-
33	Deep Freezers	-	-	-	-	29.060
34	Detergents	-	-	-	-	23.912
35	Digital Switching System	-	-	-	-	-
36	Dyes & Colours	-	-	-	-	0.248

LTU, Karachi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
37	Elec Generating Sets & Rotary Converters	-	-	-	-	3.702
38	Electric Bulbs & Tubes	-	-	-	-	-
39	Electric Lighting & Signalling Eqpt	-	-	-	-	1.196
40	Electrical Energy	-	-	-	-	148.696
41	Electrical Goods & Parts(Nos)	-	-	-	-	82.135
42	Farlac	-	-	-	-	0.133
43	Fertilizers/Urea	-	-	-	-	544.243
44	Foam & Foam Products	-	-	-	-	11.114
45	Food Products	-	-	-	-	114.816
46	G.I.Pipes	-	-	-	-	23.915
47	Gases & Acids	-	-	-	-	22.106
48	Glass & Glasswares Etc	-	-	-	-	16.323
49	Glass Bottles	-	-	-	-	5.524
50	Glue & Synthetic Resines All Sorts	-	-	-	-	67.170
51	Grinding Wheels Pedal Or Hand Operated	-	-	-	-	18.193
52	Guar Gums	-	-	-	-	4.381
53	Homeopathic Medicines	-	-	-	-	0.023
54	Hydrogen Gas	-	-	-	-	-
55	Ice Cream	-	-	-	-	1,245.570
56	Importer/Whole Saler	-	-	-	-	469.301
57	Insecticides	-	-	-	-	227.972
58	Jams & Jellies	-	-	-	-	16.449
59	Laundry Soap	-	-	-	-	12.037
60	Leather Tanned Of Other Animals	-	-	-	-	0.003
61	Lift Components	-	-	-	-	-
62	Lpg Cylinders	-	-	-	-	29.892
63	M.S.Products (Mild Steel Rerolled)	-	-	-	-	3,037.692
64	Machinery Parts (Mechenical)	-	-	-	-	4.948
65	Margarine	-	-	-	-	-
66	Metal Containers	-	-	-	-	14.944
67	Mineral Water	-	-	-	-	10.067
68	Motor Cars	-	-	-	-	1,926.484
69	Motor Cycles	-	-	-	-	35.094
70	Natural Gas	-	-	-	-	6,177.612
71	Nylon Chips/Polyester Chips	-	-	-	-	0.538
72	Paint & Varnishes	-	-	-	-	101.760
73	Paper & Paperboard	-	-	-	-	61.547
74	Paper Sacks	-	-	-	-	-
75	Parts Of Balloons,Gliders, Aircrafts Etc	-	-	-	-	
76	Perfumery & Cosmetics	-	-	-	-	183.223
77	Pet Grease	-	-	-	-	17.814
78	Pharmaceutical Products	-	-	-	-	355.316

LTU, Karachi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
79	Photocopying Apparatus	-	-	-	-	12.292
80	Pickle In Oil	-	-	-	-	96.237
81	Plastic Products(Others)	-	-	-	-	23.624
82	Pol Products (Including Petroleum, Lubricating Oils)	-	-	-	-	7,903.055
83	Polystyrene	-	-	-	-	5.632
84	Polyvinyl Granules	-	-	-	-	1.411
85	Primary Cells & Batteries	-	-	-	-	16.667
86	Printing Industries/Press	-	-	-	-	32.324
87	Printing Inks	-	-	-	-	119.144
88	Processed Fabrics	-	-	-	-	-
89	Ready Made Garments	-	-	-	-	-
90	Resin Material(Other)	-	-	-	-	153.237
91	Rice	-	-	-	-	-
92	Services (Including Telephone/ Fax Etc)	-	-	-	-	812.813
93	Services On Board	-	-	-	-	94.873
94	Stationery	-	-	-	-	15.302
95	Steel Fixtures	-	-	-	-	3.421
96	Storage Batteries	-	-	-	-	110.484
97	Sweetex	-	-	-	-	9.935
98	Sweets	-	-	-	-	79.327
99	Synthetic Organic Dyes	-	-	-	-	13.989
100	Syrups & Squashes	-	-	-	-	29.532
101	Table,Kitchen Ware Of Aluminium	-	-	-	-	0.001
102	Tape Recorders	-	-	-	-	23.834
103	Tea	-	-	-	-	199.088
104	Television Sets	-	-	-	-	170.945
105	Toothpaste	-	-	-	-	1.465
106	Typewriters (Electric & Non-Electric)	-	-	-	-	6.411
107	Tyres & Tubes	-	-	-	-	138.620
108	Urea Formaldehyde	-	-	-	-	-
109	Washing Machines	-	-	-	-	43.944
110	Welding Fluxes/Electrodes	-	-	-	-	125.685
111	Wires & Cables	-	-	-	-	81.009
112	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	1.779
113	_Miscellaneous Collections	-	-	-	-	(2,250.941)
	Grand_Total					**27,726.098**
	Refund Amount	-	-	-	-	95.460
	Net Receipt	-	-	-	-	**27,630.638**

TABLE-32.4
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Absorbent Cotton	0.037	0.047	0.003	0.028	0.005
2	Acetic Acid	0.056	8.397	11.932	23.384	27.587
3	Acrylic Tops	1.084	0.454	0.284	0.311	-
4	Acrylic Yarn	22.774	16.902	0.091	7.254	-
5	Adhesive/Adhesive Tapes	0.327	2.435	1.070	1.263	2.029
6	Aerated Waters/Beverages	213.914	413.051	433.573	458.900	443.878
7	Agricultural Tractors	-	0.001	0.062	0.185	-
8	Air Conditioners	11.582	49.353	13.112	3.704	5.362
9	Aluminium Billets	0.004	0.004	0.027	0.023	-
10	Aluminium Doors & Windows	0.006	0.001	0.003	-	0.072
11	Aluminium Goods	0.629	0.443	0.317	0.788	0.646
12	Aluminum Alloy	-	-	0.005	0.002	0.026
13	Antiques	-	-	0.012	0.054	0.005
14	Arms & Ammunition	7.849	21.514	9.510	8.624	5.162
15	Artificial Leather & Rexine	-	0.001	0.005	0.002	-
16	Artificial Marble Slab	0.214	0.001	0.012	0.020	0.002
17	Auto Parts	2.946	4.170	1.880	1.885	1.631
18	Autocycles Including Rickshaw	0.633	0.430	0.018	-	-
19	Ball Point Pens	-	-	-	-	-
20	Baryte Powder	0.437	0.119	1.311	1.140	2.051
21	Biscuits	7.373	17.145	68.414	75.689	65.020
22	Bitumen Natural	-	0.135	-	0.002	-
23	Blades(Safety)	0.030	0.053	0.037	0.101	0.077
24	Bobbins Of Iron & Steel	-	0.002	-	-	-
25	Building Bricks Of Ceramics	4.023	0.390	0.254	0.258	0.139
26	Building Components	-	-	0.001	0.002	-
27	Buldozers	-	-	-	-	-
28	C.N.G. Kit	0.189	1.686	5.319	11.088	23.494
29	Carbon Dioxide Gas(CO_2)	-	0.808	0.915	0.595	0.476
30	Carpets Synthetic (Machine Made)	0.777	0.755	0.228	0.778	1.007
31	Carpets Woollen (Machine Made)	1.701	2.843	4.973	6.124	4.513
32	Cassettes Recorded(Audio/Video)	-	-	-	-	0.007
33	Cassettes Unrecorded (Video)	-	0.003	-	-	-
34	Casting Machine/Metal Foundry	0.652	0.775	0.948	1.424	0.823
35	Caustic Soda	-	0.514	0.310	0.197	0.144
36	Cement	6.207	3.732	182.675	818.777	780.381
37	Ceramic Tiles	9.271	10.508	6.875	9.893	15.946

Peshawar

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
38	Chemicals Inorganic/Industrial Gases	6.824	7.415	6.951	9.511	10.145
39	Chemicals Organic	5.813	9.665	7.869	10.589	8.616
40	Chip Board	2.869	3.280	6.781	8.726	9.051
41	Cigarettes	1,030.811	1,092.280	1,051.447	832.956	852.980
42	Cigerette Filter Rods	0.009	1.129	0.327	0.255	0.294
43	Cloth Articles Accessories Of Leather	-	0.058	-	-	0.025
44	Coal Mines	0.010	0.199	0.266	0.309	0.192
45	Coconut	0.047	-	-	0.005	-
46	Computer Parts	0.010	0.023	0.098	0.067	0.105
47	Computer Software	-	-	-	-	-
48	Computer Stationery	-	-	0.038	0.091	0.077
49	Concrete Components	0.693	0.661	0.482	0.558	0.530
50	Confectionery & Bakery Products	2.021	5.518	10.945	16.274	13.023
51	Contact Lenses	-	-	-	-	0.027
52	Convertor Paper Cheese	-	0.006	0.008	0.035	-
53	Corrogated & Solid Boards	0.129	0.130	0.096	0.141	0.081
54	Corrugated Packages,Cartons, Boxes Etc	0.589	1.109	1.512	2.034	2.219
55	Cotton Fabrics	-	-	0.003	-	-
56	Cotton Seed Oil	0.026	0.005	0.002	-	0.279
57	Cotton Yarn	116.582	136.735	117.155	144.826	102.674
58	Creams & Polishes For Footwear	0.017	0.246	0.848	2.961	3.442
59	Crockery (Ceramic)	0.013	0.104	1.124	2.077	1.892
60	Crown Corks	0.459	0.234	0.233	-	-
61	Custard Powder	-	0.020	0.034	0.010	-
62	Dairy Produce,Eggs,Natural Honey Etc	0.163	0.558	0.511	0.879	0.670
63	Dates	-	-	-	-	0.043
64	Deep Freezers	0.380	-	0.008	0.024	0.021
65	Detergents	11.816	22.937	17.333	7.651	8.018
66	Detonators	3.518	4.045	3.620	3.332	5.552
67	Dextrose & Saline Infusion Bags	-	-	-	-	-
68	Diesel Generating Sets	-	7.678	7.717	11.106	2.525
69	Diesel/Semi Diesel Engines	-	0.170	0.673	0.454	0.574
70	Disposable Injections	-	0.049	0.350	0.417	1.175
71	Dry Milk (Milk Powder)	0.005	0.127	0.162	0.374	0.318
72	Dyeing Extracts	-	-	-	-	-
73	Dyeing Of Hoisery Cloth	-	-	-	-	-
74	Dyes & Colours	4.304	2.393	3.734	0.815	-
75	Egg Trays	0.210	0.355	0.608	0.381	0.754
76	Electric Accumulators & Parts Thereof	0.851	8.263	8.904	11.632	15.394
77	Electric Bulbs & Tubes	28.273	20.296	10.860	22.737	15.832

(Rs. in Million)

Peshawar

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
78	Electric Fans	-	-	-	-	-
79	Electric Welding Wires,Rods,Electrodes	-	-	0.005	-	-
80	Electrical Energy	-	-	0.012	-	-
81	Electrical Goods & Parts(Nos)	1.213	11.430	3.023	3.489	2.460
82	Electrical Machinery	-	0.080	0.012	-	0.003
83	Electro Plating	-	-	-	-	-
84	Enamelled Copper Wire	-	-	0.047	-	-
85	Essences/Essential Oils	-	-	0.013	-	-
86	Explosives	6.000	8.522	7.603	8.725	6.340
87	Fabrications	-	-	0.027	-	0.021
88	Fertilizers/Urea	2.726	2.450	0.065	19.804	17.197
89	Fibre Glass	0.930	0.676	0.482	0.430	1.260
90	Fire Estinguisher Parts	-	0.009	-	0.082	0.007
91	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	-	-	0.002	0.003	0.327
92	Foam & Foam Products	3.318	5.813	0.782	0.288	0.168
93	Food Products	35.028	42.017	39.317	71.464	70.052
94	Formica	1.245	8.458	4.965	4.185	2.543
95	Fruit Or Vegetable Juices	0.004	0.096	0.072	0.574	0.726
96	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	0.001	0.536	0.500	1.186	0.061
97	Furnace Oil	-	0.001	-	-	-
98	Furniture(Plastic)	-	-	-	-	-
99	Furniture(Steel)	-	0.239	0.483	0.848	0.003
100	Furniture(Wooden)	3.770	5.670	7.315	5.723	5.432
101	G.I.Pipes	-	-	-	-	-
102	Gas Appliances(Other)	-	0.395	0.469	0.741	0.827
103	Glass & Glasswares Etc	29.264	37.091	33.266	25.376	22.374
104	Glass Ampoules	-	6.664	6.405	7.833	7.870
105	Glass Bottles	-	10.682	36.843	36.160	40.187
106	Gold	-	-	-	-	-
107	Grinding Wheels Pedal Or Hand Operated	0.103	0.124	0.112	0.039	-
108	Grinding Wheels Without Framework	0.026	0.194	0.191	0.628	0.309
109	Gypsum Powder	0.118	0.233	0.264	0.397	0.331
110	Ice Cream	-	-	0.007	-	0.089
111	Importer/Whole Saler	0.574	0.738	6.357	7.998	13.851
112	Ingot,Stainless Steel	-	0.005	0.001	-	-
113	Insecticides	-	-	0.008	0.004	-
114	Instruments/Appl.Used In Dental Sciences	-	0.012	0.035	0.085	0.021
115	Iron & Steel Products	0.043	0.136	0.283	0.220	1.755
116	Iron Or Steel Billets	-	-	0.040	0.020	2.854
117	Iron Or Steel Ingots	2.272	1.108	1.543	2.808	8.364

Peshawar

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
118	Jams & Jellies	-	0.145	0.146	0.682	0.385
119	Jewellery Of Precious Metal	-	-	-	-	-
120	Jute Products	11.214	14.463	11.417	9.206	14.963
121	Knitted Garments / Hosiery	-	-	0.594	0.107	0.015
122	Knitting Yarn	11.688	10.744	8.177	0.871	0.043
123	Lamps & Light Fittings	-	-	-	-	-
124	Laundry Soap	0.323	5.354	2.506	3.145	4.026
125	Leather Garments	-	0.071	0.003	0.078	0.935
126	Liquid Glucose,Glucose	0.003	0.021	0.014	0.014	0.010
127	Locomotive	-	-	80.957	-	-
128	Lpg Cylinders	0.071	1.074	3.525	4.515	6.338
129	M.S.Bars & Rods	0.746	4.107	6.537	4.079	10.351
130	M.S.Products (Mild Steel Rerolled)	2.465	3.204	1.063	0.102	2.343
131	Machinery Parts & Agricultural Parts	-	0.068	0.121	0.718	0.381
132	Machinery Parts (Mechenical)	0.556	0.572	2.545	1.183	3.579
133	Maize Starches	54.216	59.392	50.676	55.449	59.818
134	Man Made Fibres & Yarn	153.923	188.487	204.355	41.618	31.242
135	Marble Tiles	5.648	3.558	2.215	2.755	2.278
136	Match Boxes	7.627	6.899	21.480	18.759	14.160
137	Mathematical Instruments	0.004	-	-	-	-
138	Medical Diagnostic Kits	-	0.232	0.393	0.713	0.910
139	Melamine	-	0.012	-	0.003	-
140	Metal Containers	5.602	4.405	4.498	1.094	1.338
141	Metallised Yarn	2.848	3.338	2.515	2.058	0.528
142	Microphones And Stands	-	-	-	-	-
143	Microscopes	0.123	0.003	-	-	-
144	Milk And Cream	0.010	0.181	0.059	0.125	-
145	Mineral Products	-	-	0.496	0.618	0.808
146	Mineral Water	0.259	0.302	0.378	0.285	0.957
147	Miscellaneous Chemical Products	0.071	0.301	0.384	0.958	0.736
148	Motor Cars	-	0.028	0.090	0.309	0.141
149	Motor Cycles	0.049	0.089	0.035	0.060	0.171
150	Natural Gas	-	-	0.272	1.157	3.151
151	News Print	-	-	-	-	-
152	Oil Filters	-	0.152	0.177	0.706	0.792
153	Orthopaedic Or Fracture Appliances	-	0.343	0.021	0.400	0.166
154	Oxygen Gas	-	-	-	-	-
155	Paint & Varnishes	0.452	1.637	0.750	1.391	1.516
156	Palm Oil	0.002	0.038	-	-	-
157	Paper & Paperboard	31.420	43.118	33.938	40.837	63.543
158	Paper Cones,Bobbins Etc	3.783	1.189	2.220	1.066	0.550
159	Paper Products	-	0.102	0.216	0.505	0.216

Peshawar (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
160	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	-
161	Paper Sacks	69.287	59.624	57.418	30.164	51.446
162	Perfumery & Cosmetics	-	0.010	0.003	-	1.577
163	Pesticides	0.014	0.026	0.015	0.189	0.821
164	Pet Grease	0.001	0.480	-	-	-
165	Pharmaceutical Products	0.143	0.935	0.484	4.629	7.737
166	Photo Blanks	-	-	-	-	-
167	Photocopying Apparatus	0.056	0.011	0.020	0.037	0.051
168	Photographic Plates Or Films Developed	4.769	40.546	43.278	124.895	127.681
169	Pipe & Tube Fittings Of Iron Or Steel	-	-	-	0.007	0.032
170	Plaster Of Paris	0.193	0.257	0.115	0.156	0.200
171	Plastic Crockery	0.005	0.002	0.001	-	0.003
172	Plastic Printing	0.426	0.641	0.437	0.446	0.441
173	Plastic Products(Others)	492.338	180.396	157.762	196.662	131.037
174	Plastic Ropes	0.083	0.058	0.077	0.167	0.152
175	Plastic Sheets & Other Articles	-	0.005	-	-	-
176	Plastic/Rubber Moulding	-	-	-	-	-
177	Plates,Sheets,Films Etc Of Polyethylene	-	-	0.128	0.321	0.300
178	Plywood	0.874	1.254	0.839	0.371	2.008
179	Pol Products (Including Petroleum, Lubricating Oils)	0.081	0.010	0.255	0.490	0.533
180	Polyester Staple Fibre	191.139	206.018	106.537	1.965	0.001
181	Polyester Zips	278.139	45.580	323.118	567.099	307.195
182	Polyethylene Bags	0.841	1.415	1.274	0.766	0.417
183	Polypropylene Bags	28.990	18.682	13.924	27.354	22.235
184	Polystyrene	0.055	0.096	0.046	0.028	0.044
185	Potato Chips	0.403	0.222	0.178	0.285	0.352
186	Pottery	-	-	-	-	0.008
187	Power Looms(Grey/Ticken Cloth)	15.418	22.713	21.491	19.601	16.320
188	Power Transformers	-	-	-	-	-
189	Precious Stones	-	-	-	-	-
190	Primary Cells & Batteries	0.187	0.011	0.060	0.200	0.206
191	Printing Industries/Press	0.110	0.341	1.499	1.095	1.021
192	Printing Inks	0.458	0.760	1.005	0.540	0.127
193	Processed Fabrics	3.565	2.262	2.157	2.466	3.488
194	Pumps For Liquids,Liquid Elevators	0.001	0.008	0.126	0.084	0.031
195	Pvc Pipes	5.472	11.227	5.585	3.381	1.622
196	Pvc Shoes	-	-	-	0.337	0.008
197	Radio Sets	0.467	0.951	-	0.304	1.881
198	Railway Sleepers Of Iron Or Steel	3.299	2.457	7.658	7.572	8.967
199	Raw Rubber	0.002	0.059	-	-	-

Peshawar

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
200	Rcc Pipes	0.024	0.027	0.024	0.021	0.024
201	Ready Made Garments	0.005	0.008	0.007	0.068	0.017
202	Refractory Cements,Mortars,Concrete Etc	-	0.004	0.009	0.002	0.865
203	Refrigerators	-	0.186	0.736	0.905	0.170
204	Rice	-	-	-	-	0.037
205	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	0.041	-	-
206	Rosins	0.926	0.913	0.258	0.784	0.985
207	Rubber Goods	-	0.079	0.113	0.195	0.169
208	Rubber Scrap	0.006	0.079	-	-	-
209	Sand (Salica Sand)	0.006	0.001	0.199	0.090	0.247
210	Sanitary Wares Of Ceramic	14.251	15.942	8.661	10.228	5.084
211	Sausages	0.120	0.179	0.583	0.781	0.907
212	Scraps Of Iorn Or Steel (Ship Breaking)	0.531	0.139	0.356	0.138	0.402
213	Screws,Bolts & Nuts Of Iron Or Steel	-	0.020	0.005	0.002	-
214	Seed Business	-	-	-	-	-
215	Services (Including Telephone/ Fax Etc)	0.460	10.064	37.032	61.326	39.568
216	Sewing/Embriodary Needles	0.028	0.307	0.040	0.018	-
217	Shoe Uppers(Leather/ Composition Of Lthr)	0.002	0.413	1.290	0.392	0.455
218	Slag & Rock Wool & Similar Mineral Wool	0.607	1.320	1.426	1.570	1.529
219	Smoking Tobacco	-	-	11.037	0.259	0.698
220	Soap Stocks	3.703	12.097	11.904	15.364	6.780
221	Socks	0.097	-	-	-	-
222	Soda Ash	0.399	2.487	1.162	2.823	2.634
223	Sodium Hypochlorite	-	-	-	0.005	0.005
224	Sodium Silicate	0.173	0.104	0.432	0.259	0.075
225	Speaker Parts	-	-	-	-	-
226	Spices	0.079	0.009	0.008	0.007	0.004
227	Stainless Steel Utencils	-	0.012	-	-	0.005
228	Staple Pins	0.071	0.029	-	-	-
229	Stationery	0.242	0.554	0.405	1.355	0.611
230	Steel Pipes	-	-	-	-	-
231	Steel Structures	-	-	-	0.129	0.015
232	Stone Crusher	0.029	0.077	0.081	0.039	0.091
233	Stone Powder	0.881	1.437	1.750	2.387	2.592
234	Storage Batteries	0.434	0.704	0.380	0.405	0.289
235	Storage Tanks Of Iron Or Steel	-	-	-	-	-
236	Straw Board	0.002	0.004	2.286	2.222	1.880
237	Sugar (Including Baggasse And Molasses)	297.305	399.517	165.833	357.843	386.824

Peshawar (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
238	Sulphate/Clay/Gypsum	2.214	1.038	0.350	3.910	0.916
239	Sulphuric Acid	3.265	3.097	3.396	3.002	3.427
240	Surgical Instruments & Appliances	-	0.007	0.064	0.241	2.304
241	Sweets	-	-	-	-	-
242	Syringes	-	0.185	0.044	-	-
243	Syrups & Squashes	16.192	31.298	22.659	27.294	24.827
244	Table,Kitchen Ware Of Aluminium	-	-	-	-	0.204
245	Table,Kitchen Ware Of Plastic	-	0.016	0.017	0.009	-
246	Tailoring Material	-	-	-	-	-
247	Tape Recorders	-	-	-	-	-
248	Tea	11.838	14.609	15.052	14.959	10.294
249	Telephone Parts	-	-	-	-	-
250	Telephone Sets	-	-	-	0.055	0.091
251	Television Sets	2.057	9.839	14.199	5.798	0.939
252	Tent & Tarpauline	-	-	-	0.010	0.015
253	Terry Fabrics	-	-	0.005	-	-
254	Textured Yarn	0.010	1.833	0.772	0.086	0.389
255	Timber Wood	13.609	4.990	7.779	14.745	39.398
256	Tin Plate Of Iron Or Steel	-	-	-	-	-
257	Tins/Tin Containers	0.051	0.130	0.144	0.025	0.077
258	Toilet Soap	0.042	0.122	0.036	0.034	0.052
259	Toys (Stuffed)	-	-	-	-	-
260	Transister	-	-	-	0.131	0.188
261	Turpentine Oil	-	-	-	-	-
262	Typewriters (Electric & Non-Electric)	-	0.156	0.077	-	-
263	Tyres & Tubes	4.409	5.748	4.813	2.494	1.802
264	Tyres Retreading	0.030	-	-	-	-
265	Underground Mining And Tunelling Eqpt.	-	-	-	0.117	0.309
266	Varnishes & Lacquers,Distempers Etc	0.007	0.003	0.002	-	-
267	Vegetabel Oil	2.073	6.819	12.546	6.544	0.662
268	Vegetable Ghee	12.725	14.929	21.036	14.306	2.815
269	Video Cameras/Vcr/Vcp	0.322	0.323	0.042	-	-
270	Viscose Yarn	-	-	-	-	-
271	Washing Machines	-	0.001	-	0.009	0.009
272	Waste & Scrap Of Plastic	0.003	-	0.005	-	-
273	Watches And Clocks	-	-	-	0.005	-
274	Water Filters	-	0.005	-	-	-
275	Water Pumps	0.018	0.066	0.024	0.010	0.598
276	Wax Papers,Gummed Tape,Filter Paper	-	-	-	-	-
277	Welding Fluxes/Electrodes	-	-	3.534	8.015	13.395
278	Wireless Receiving Sets	0.903	2.061	-	0.270	0.519

Peshawar (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
279	Wires & Cables	11.974	12.982	11.471	12.552	12.878
280	Wood Penal	-	0.206	0.346	0.548	0.371
281	Wool Raw	-	-	0.481	1.106	0.567
282	Woolen Yarn	-	0.011	0.145	0.049	1.280
283	Woven Fabrics Of Wool/Fine Animal Hair	18.979	22.233	21.760	19.148	20.903
284	X-Ray Films	-	0.087	-	0.220	0.459
285	X-Ray Machines	0.007	1.326	1.828	0.587	1.270
286	_Miscellaneous Collections	29.484	19.381	36.830	25.368	7.508
	Grand_Total	**3,436.300**	**3,576.640**	**3,769.200**	**4,531.270**	**4,158.205**
	Refund Amount	47.200	150.600	208.020	165.970	405.168
	Net Receipt	**3,389.100**	**3,426.040**	**3,561.180**	**4,365.300**	**3,753.037**

TABLE-32.5
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Account Books & Registers	-	0.007	0.420	-	-
2	Acrylic Yarn	-	0.001	-	-	-
3	Adhesive/Adhesive Tapes	0.005	-	-	-	-
4	Aerated Waters/Beverages	87.488	95.935	93.577	118.113	124.649
5	Aerials & Antenas	1.032	0.447	1.232	1.096	0.481
6	Agricultural Tractors	1.142	0.992	0.778	0.994	1.106
7	Air Compressor Fan Etc	0.444	1.032	0.541	0.118	0.036
8	Air Conditioner Parts,Of Plastic	0.287	0.124	0.311	0.722	1.195
9	Air Conditioners	19.878	23.739	15.414	28.182	12.250
10	Air Filter	-	-	0.035	0.219	1.343
11	Aircraft Parts	0.005	0.468	0.112	-	1.238
12	Alcohol	58.503	50.050	49.837	64.403	69.886
13	Aluminium Containers,Drums, Cans,Boxes	0.031	0.038	0.075	0.083	-
14	Aluminium Doors & Windows	0.190	0.400	0.165	0.035	0.008
15	Aluminium Goods	0.038	2.459	0.185	1.954	2.264
16	Arms & Ammunition	18.808	16.329	15.276	22.878	28.253
17	Army Uniform Equipment	0.279	1.626	0.921	1.061	1.073
18	Artificial Leather & Rexine	0.224	0.022	0.115	0.060	-
19	Auto Parts	12.855	48.507	51.830	71.601	65.859
20	Autocycles Including Rickshaw	30.982	0.085	24.749	0.172	0.187
21	Bags (Packing,Goods,Of Woven Textile)	0.035	0.029	0.015	0.014	0.061
22	Ball & Roller Bearing Complete	0.021	0.045	0.001	-	-
23	Ball Point Pens	0.194	0.514	0.155	0.673	0.699
24	Baryte Powder	-	-	-	0.232	0.163
25	Battery Carbon	0.053	0.068	0.370	0.394	0.887
26	Bed,Table,Kitchen,Toilet Linen	0.017	0.016	-	-	-
27	Biscuits	2.640	1.316	0.876	1.011	1.172
28	Bitumen Natural	118.998	299.776	449.055	692.926	360.805
29	Blades For Saws Of All Kind	0.001	0.159	0.104	0.074	0.093
30	Blades Machine,For Cutting	0.051	0.055	0.165	0.047	0.258
31	Blades(Safety)	0.326	0.154	0.104	0.161	0.161
32	Blanket Synthetic	0.014	-	-	-	-
33	Blanket Woollen	0.143	0.368	0.620	1.054	1.015
34	Bleaching Liquid	-	0.009	0.034	0.026	0.036
35	Bobbins Of Iron & Steel	0.577	0.642	0.989	0.138	0.120
36	Bolts & Nuts Of Nickel	0.146	1.932	1.568	0.542	0.673
37	Book Binding	-	0.009	0.023	0.027	-

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
38	Books	0.014	0.316	0.240	0.468	0.309
39	Boxes,Wood	0.655	0.223	1.275	0.140	0.054
40	Brake Lining & Pads	-	-	-	-	0.024
41	Bricks,Blocks,Tiles Of Refractory Nature	0.868	0.153	0.128	0.459	0.356
42	Brushwares	-	0.022	0.114	0.053	0.055
43	Building Bricks Of Ceramics	4.424	2.818	1.172	0.012	0.139
44	Building Components	2.271	0.603	0.928	0.873	2.584
45	Buildings(Pre-Fabricated)	-	0.001	-	-	-
46	Butter	0.567	0.887	0.753	0.857	1.143
47	Buttons	-	-	-	-	0.006
48	C.N.G. Kit	0.918	2.197	3.315	8.000	11.355
49	Carbon Black	0.045	-	0.087	0.002	-
50	Carbon Dioxide Gas(CO_2)	0.199	0.135	0.104	0.057	0.029
51	Carbon Paper	-	0.111	0.055	0.236	0.327
52	Carpets Synthetic (Machine Made)	0.008	0.310	0.007	0.014	0.029
53	Carpets Tufted (Hand Knitted)	-	0.051	0.198	0.127	-
54	Carpets Woollen (Machine Made)	0.383	0.911	0.676	0.440	0.950
55	Cassettes Recorded(Audio/Video)	0.124	0.099	0.050	0.068	0.012
56	Cassettes Unrecorded (Audio)	-	-	-	0.100	0.050
57	Cassettes Unrecorded (Video)	0.320	0.026	0.005	-	0.003
58	Caustic Soda	0.287	0.639	0.681	2.174	0.840
59	Cement	39.124	13.511	587.061	1,199.595	989.486
60	Cement Construction Blocks	0.013	0.080	0.106	0.203	0.115
61	Cement-Making Machinery	0.276	0.529	0.307	0.207	0.238
62	Ceramic Tiles	-	0.022	0.017	0.035	0.073
63	Cereal Products	7.356	7.211	6.955	10.414	13.580
64	Cermics For Electric Switches	3.589	4.966	3.503	-	-
65	Chemicals Inorganic/Industrial Gases	0.672	2.470	2.761	3.938	2.733
66	Chemicals Organic	2.845	7.614	9.282	7.409	5.322
67	Children'S Tri-Cycles,Scooters,Pedal Car	0.004	-	-	-	-
68	Chip Board	6.254	6.596	6.813	5.371	7.401
69	Chlorine	-	0.008	0.068	0.007	0.021
70	Cigarettes	1,092.109	843.613	1,159.314	1,522.890	1,660.286
71	Cigerette Filter Rods	0.003	-	-	-	-
72	Circuit Breaker,Electrical	-	0.240	-	-	-
73	Cloth Articles Accessories Of Leather	0.097	0.457	0.458	0.188	0.179
74	Cng Station	1.440	9.267	17.652	24.848	32.875
75	Coal Mines	18.861	19.408	15.148	17.759	20.452
76	Coal Tar	0.045	0.021	0.023	0.013	0.589
77	Coconut	-	-	-	-	0.007
78	Computer (Laptop,PC,DP Machines Etc)	0.043	0.161	0.154	0.269	0.469

Rawalpindi (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
79	Computer Casing	0.140	1.055	1.125	0.653	1.737
80	Computer Gateways,Hubs, Switches Etc.	-	0.001	-	-	1.698
81	Computer Parts	0.830	2.939	7.899	13.258	10.509
82	Computer Stationery	0.023	0.083	0.041	0.146	0.150
83	Concrete Components	3.472	7.841	0.030	1.926	7.130
84	Confectionery & Bakery Products	0.572	0.866	0.709	1.462	0.923
85	Corrugated Packages,Cartons, Boxes Etc	2.396	1.629	1.580	2.020	2.353
86	Cotton Carded Or Combed	-	0.013	0.020	0.009	-
87	Cotton Fabrics	1.497	2.011	1.146	2.497	1.528
88	Cotton Not Carded Or Combed (Ginned)	0.104	0.230	0.114	0.143	0.072
89	Cotton Yarn	102.375	97.706	114.621	66.510	44.546
90	Creams & Polishes For Footwear	-	0.591	0.434	1.038	1.008
91	Crockery (Ceramic)	-	0.006	0.032	0.002	0.019
92	Curtains	0.086	0.027	0.253	0.053	0.003
93	Custard Powder	-	-	-	0.288	1.051
94	Dairy Produce,Eggs,Natural Honey Etc	0.644	2.548	1.779	4.440	5.977
95	Dates	0.381	1.516	1.013	1.746	1.536
96	Decoration Pieces	0.018	0.057	0.054	-	0.051
97	Detergents	1.194	5.772	3.916	9.070	10.219
98	Diods	-	-	-	-	0.029
99	Disposable Injections	0.025	0.097	0.318	0.295	1.075
100	Distilling/Rectifying Plant	-	-	0.013	0.013	0.119
101	Drill Machines	-	0.001	-	0.341	1.123
102	Dyeing Of Hoisery Cloth	-	-	0.233	0.153	-
103	Dyes & Colours	0.333	0.636	0.182	0.453	0.218
104	Elec Generating Sets & Rotary Converters	-	0.001	-	0.006	0.069
105	Electric Accumulators & Parts Thereof	0.702	1.756	0.003	0.638	1.333
106	Electric Coffee & Tea Makers	1.408	2.671	1.815	0.260	0.172
107	Electric Control Equipment	0.154	1.866	0.407	0.524	0.701
108	Electric Fans	-	-	-	0.002	0.107
109	Electric Heating Resistors	-	-	0.007	-	-
110	Electric Iron	0.002	-	-	-	-
111	Electric Lighting & Signalling Eqpt	0.130	0.452	0.529	1.223	0.777
112	Electric Motors	0.240	0.200	0.195	0.407	0.202
113	Electric Welding Wires,Rods, Electrodes	0.032	0.181	0.211	0.090	0.159
114	Electrical Board	0.028	-	0.098	0.204	0.022
115	Electrical Energy	-	10.206	189.230	295.046	421.090
116	Electrical Goods & Parts(Nos)	9.894	23.864	34.120	29.184	33.790

Rawalpindi (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
117	Electrical Insulators Of Any Material	-	0.005	0.350	1.674	5.948
118	Electrical Machinery	-	-	-	0.077	0.103
119	Electro-Mechanical Hand Tools	0.092	0.575	0.108	0.935	2.329
120	Embroidery	0.209	0.185	0.027	0.041	0.316
121	Enamelled Copper Wire	0.006	0.400	0.080	0.021	-
122	Envelopes	-	0.001	-	0.050	0.242
123	Equip.For Exercise/Gymnastic/ Athletics	-	0.002	0.012	0.009	0.001
124	Explosives	36.444	50.697	64.678	82.845	112.067
125	Fabric Boards	-	0.009	0.062	0.052	0.042
126	Fabrications	0.028	0.176	0.382	0.569	0.904
127	Facsimile Machines	-	0.003	0.007	0.012	-
128	Fertilizers/Urea	-	-	14.196	657.038	1,449.690
129	Fibre Glass	0.017	0.104	0.122	0.045	0.006
130	Fire Clay	-	-	0.006	0.012	0.015
131	Fire Fighting Instruments	0.005	0.104	0.010	0.418	0.020
132	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	-	-	-	-	0.001
133	Flower Seeds	0.128	0.036	0.009	0.017	0.024
134	Flush Doors	0.102	0.082	0.051	0.041	0.035
135	Foam & Foam Products	0.069	0.048	0.090	0.413	0.440
136	Food Colours	-	-	0.016	0.036	0.075
137	Food Products	6.053	18.244	30.118	27.371	29.681
138	Footwear	0.052	0.001	-	0.011	0.002
139	Fruit Or Vegetable Juices	0.323	2.217	1.782	3.992	3.947
140	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	0.001	-	-	0.014
141	Fruits & Vegetables Preserved	-	0.019	0.013	0.031	0.050
142	Fuel Filters	-	-	-	-	0.068
143	Furnace Oil	-	-	0.010	0.009	0.001
144	Furniture(Steel)	0.240	0.265	0.346	0.639	0.803
145	Furniture(Wooden)	1.643	8.373	7.848	10.562	8.781
146	G.I.Pipes	0.456	0.639	0.544	0.395	0.137
147	Gas Appliances(Other)	0.144	0.212	0.512	0.642	0.868
148	Gases & Acids	0.014	349.855	548.716	668.224	526.133
149	Glass & Glasswares Etc	80.691	73.809	52.941	39.739	62.082
150	Glass Bottles	-	0.001	0.026	-	0.001
151	Glass Fibres & Articles	0.004	0.010	0.001	0.023	-
152	Glass Sheet(Not Worked)	0.287	0.704	0.584	0.459	0.208
153	Glass Sheet(Polished)	0.150	-	-	-	0.004
154	Glassware For Kitchen,Office, Toilet Etc	-	0.088	0.275	0.347	0.222
155	Glassware Used For In-Door Decoration	-	-	-	0.160	0.157
156	Glasswool Insulations	0.005	0.026	0.013	0.019	0.007

(Rs. in Million)

Rawalpindi

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
157	Glue & Synthetic Resines All Sorts	11.850	17.772	18.526	18.362	5.222
158	Gold	-	-	-	0.015	0.028
159	Grinding Wheels Pedal Or Hand Operated	0.030	0.057	0.003	-	0.005
160	Grinding Wheels Without Framework	0.022	0.006	0.005	-	0.099
161	Gypsum Powder	0.058	0.095	1.029	0.485	0.934
162	Hair Clippers,Electric	0.005	0.376	0.399	0.347	0.305
163	Hard Boards	0.188	0.475	0.457	0.433	0.470
164	Hard Cokes	-	0.005	0.021	0.009	0.011
165	Hena Mehandi	-	0.005	0.006	0.006	0.005
166	Hpvc Doors And Windows	0.148	0.001	0.386	-	-
167	Ice Cream	2.162	7.037	2.614	7.832	3.834
168	Importer/Whole Saler	6.962	15.602	24.406	31.479	20.406
169	Industrial Instruments	0.012	0.112	0.251	1.177	1.490
170	Ingot,Stainless Steel	0.246	0.244	0.474	1.434	4.434
171	Insecticides	-	0.022	-	0.046	0.033
172	Instruments/Appl.Used In Dental Sciences	-	0.006	0.100	0.191	0.168
173	Iron & Steel Products	6.112	5.904	4.251	2.299	5.464
174	Iron Or Steel Billets	0.241	0.143	0.028	0.002	2.072
175	Iron Or Steel Ingots	5.693	10.400	6.357	5.487	15.259
176	Jams & Jellies	6.624	5.352	4.377	9.160	9.795
177	Jewellery Of Precious Metal	-	-	-	1.774	2.504
178	Jute Products	-	0.010	0.045	0.015	0.028
179	Knitted Garments / Hosiery	0.301	0.097	0.179	0.050	1.240
180	Knitting Yarn	0.036	0.004	0.005	-	-
181	Labels,Badges Of Textile	0.117	0.139	0.117	0.068	0.015
182	Laces & Braids	-	-	-	-	0.048
183	Laminated Wood	0.001	-	0.021	0.239	0.283
184	Lamps & Light Fittings	-	-	0.059	0.266	0.528
185	Laundry Soap	1.620	1.060	1.089	0.852	0.784
186	Leather Garments	0.096	0.029	0.070	0.679	0.428
187	Lift Components	-	0.001	-	-	-
188	Lime	1.641	1.155	1.020	0.365	5.378
189	Liquified Petroleum Gas (LPG)	0.521	283.571	554.029	789.101	1,047.527
190	Live Poultry	-	0.004	0.005	0.005	-
191	Lpg Cylinders	-	12.150	15.886	15.355	17.287
192	M.S.Bars & Rods	0.774	0.366	2.220	0.546	1.590
193	M.S.Pipes	-	-	0.131	0.084	-
194	M.S.Products (Mild Steel Rerolled)	20.814	21.693	16.713	9.677	3.802
195	Machine Parts,Not Elsewhere Specified	-	-	0.017	0.835	1.395
196	Machinery For Bleaching, Washing,Drying	-	-	0.001	0.010	0.027

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
197	Machinery Parts & Agricultural Parts	1.034	0.791	0.400	1.836	0.926
198	Machinery Parts (Mechenical)	11.657	31.489	44.002	58.492	75.231
199	Magnetic Cards	0.020	0.005	-	-	-
200	Man Made Fibres & Yarn	9.449	14.008	8.924	1.201	-
201	Marble Chips/Powder	0.046	0.089	0.415	1.176	1.155
202	Marble Tiles	8.718	0.303	0.170	1.709	1.605
203	Match Boxes	0.015	0.003	-	-	0.001
204	Mathematical Instruments	0.026	0.052	0.030	0.032	0.036
205	Meat Of Sheep,Goat Fresh, Chilled,Frozen	-	0.171	0.201	0.019	0.016
206	Medical Diagnostic Kits	0.251	0.472	1.161	2.870	2.713
207	Metal Containers	3.212	1.359	2.853	1.981	2.684
208	Metal Products Sheets	0.327	0.463	0.009	0.008	-
209	Metallised Products	-	0.006	-	0.781	0.005
210	Milk And Cream	0.013	0.436	1.039	1.331	1.679
211	Mineral Water	0.014	0.008	0.100	0.151	0.702
212	Miscellaneous Chemical Products	-	0.009	0.154	0.167	0.504
213	Motor Cars	-	0.001	0.215	0.194	0.190
214	Motor Cycles	-	0.169	0.009	0.230	0.273
215	Oil Cake	0.001	0.009	0.072	-	-
216	Oil Cookers & Pressure Stoves Of Copper	0.010	0.038	0.031	0.021	0.041
217	Oil Filters	-	-	-	0.126	0.076
218	Optical Lenses (Mounted)	0.834	1.016	0.462	0.545	1.234
219	Optical Lenses (Unmounted)	0.004	-	0.009	-	-
220	Other Salts Of Inorganic Acids	18.710	22.120	21.008	20.354	20.998
221	Other Toys,Reduced Size/ Recreation Model	0.001	-	-	0.003	0.031
222	Oxygen Gas	0.021	0.066	0.039	0.068	0.253
223	Paint & Varnishes	3.666	8.964	11.538	5.993	5.378
224	Paint Removers	-	-	0.027	0.015	0.011
225	Palm Oil	-	-	-	-	0.492
226	Paper & Paperboard	0.124	0.046	0.286	0.425	0.531
227	Paper & Paperboard Converters	1.721	1.710	0.375	-	-
228	Paper Cones,Bobbins Etc	0.784	1.000	1.506	0.236	-
229	Paper Products	3.950	4.816	3.148	3.155	5.812
230	Paper Roll/Sheet	-	-	-	-	0.001
231	Paper Sacks	2.437	3.502	0.539	0.295	0.094
232	Parts(Elec.Transformer,Static Convertor)	-	0.678	0.381	0.860	1.724
233	Perfumery & Cosmetics	0.683	1.175	1.217	1.454	1.803
234	Pesticides	-	-	-	-	0.520
235	Pet Grease	-	0.005	0.005	-	-
236	Pharmaceutical Products	1.607	4.436	18.991	39.535	40.159
237	Photocopying Apparatus	1.566	4.871	3.659	2.725	4.319

Rawalpindi (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
238	Photographic Films In Rolls Etc	1.154	0.762	0.621	0.729	0.411
239	Photographic Plates Or Films Developed	-	-	0.003	0.032	0.094
240	Pig Iron	0.056	0.088	0.054	-	-
241	Pipe & Tube Fittings Of Iron Or Steel	0.965	0.096	0.075	0.159	0.276
242	Plastic Crockery	0.381	0.174	0.077	0.033	0.057
243	Plastic In Primary Form	0.011	-	0.145	0.225	0.125
244	Plastic Mats	-	-	0.003	0.020	0.113
245	Plastic Other Than Primary Form	0.047	0.004	-	-	-
246	Plastic Printing	-	-	-	-	0.333
247	Plastic Products(Others)	4.310	5.401	4.410	5.928	4.727
248	Plastic Ropes	0.114	0.122	0.840	1.194	0.946
249	Plastic Sheets & Other Articles	0.093	1.227	0.875	10.038	1.796
250	Plywood	11.847	11.392	8.883	9.250	8.646
251	Pol Products (Including Petroleum, Lubricating Oils)	120.176	4,411.684	7,569.605	8,467.387	10,142.635
252	Polyethylene Bags	6.123	0.623	0.413	0.183	0.543
253	Polypropylene Bags	1.455	2.647	1.918	2.549	7.680
254	Polyvinyl Chloride	0.066	0.214	0.037	-	0.057
255	Potatoes Fresh Or Chilled	-	-	-	0.068	0.596
256	Pottery	0.035	0.039	0.331	0.524	0.145
257	Poultry Feed	2.071	3.206	0.031	0.008	-
258	Poultry Incubators & Brooders	9.766	0.001	-	-	-
259	Power Looms(Grey/Ticken Cloth)	4.834	25.961	12.933	8.235	-
260	Precious Stones	-	-	-	-	0.005
261	Primary Cells & Batteries	0.003	-	-	-	-
262	Printed Circuits	1.465	1.894	2.787	2.372	2.441
263	Printing Industries/Press	10.522	4.467	9.914	20.625	19.362
264	Printing Inks	-	-	0.012	0.039	-
265	Processed Cotton Cloth	0.001	0.028	-	0.277	0.085
266	Processed Fabrics	25.590	4.883	6.727	4.139	1.508
267	Projectors, Image/Overhead Etc.	-	0.370	0.808	0.917	0.902
268	Pvc Pipes	11.840	19.473	10.597	3.985	6.017
269	Pvc Shoes	-	0.001	0.001	0.008	-
270	Quartz And Quartizite	-	-	0.075	-	-
271	Quilt	-	0.008	0.019	-	0.015
272	Radio Sets	0.117	0.158	0.103	0.079	0.104
273	Raj Waste Powder	-	-	0.004	-	-
274	Raw Rubber	-	0.055	0.209	-	0.006
275	Rcc Pipes	0.016	0.017	0.017	-	0.002
276	Ready Made Garments	1.943	6.383	4.782	4.874	5.155
277	Refrigerators	-	0.120	0.265	0.130	0.277
278	Rice Husking	-	0.003	0.010	-	0.046
279	Robin Softner Fabric Conditioner	-	-	-	0.018	0.031

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
280	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	0.217	0.014	0.011
281	Rubber Apparel	-	0.020	0.134	0.112	0.060
282	Rubber Goods	1.326	2.574	2.841	2.532	4.074
283	Sand (Salica Sand)	-	-	-	0.005	0.010
284	Sanitary Fittings	0.022	0.111	0.318	1.631	2.245
285	Sanitary Ware Of Iron Or Steel	-	0.001	0.071	0.095	0.158
286	Sanitary Ware Of Plastic	-	-	-	-	0.004
287	Sanitary Wares Of Ceramic	0.150	0.797	0.518	0.378	0.642
288	Scientific Items	-	-	-	-	0.002
289	Scraps Of Iorn Or Steel (Ship Breaking)	0.560	0.269	0.031	0.005	0.050
290	Screws,Bolts & Nuts Of Iron Or Steel	0.237	1.422	2.277	3.000	2.900
291	Security & Alarms Etc.	-	0.029	0.074	0.210	0.318
292	Services (Including Telephone/ Fax Etc)	0.022	61.736	6,862.145	9,194.589	11,846.429
293	Services On Board	-	-	1.008	1.622	0.859
294	Sewing Machines	0.049	0.049	0.039	0.054	0.045
295	Shoe Uppers(Leather/ Composition Of Lthr)	0.015	0.194	0.168	0.490	0.663
296	Sign Boards/Advertisements Etc.	-	-	0.039	0.262	0.439
297	Silk Yarn	-	-	-	-	0.053
298	Soap Stocks	3.103	12.403	8.577	13.610	14.809
299	Socks	0.025	0.214	0.746	0.041	0.207
300	Soda Ash	266.117	273.871	237.439	351.038	392.148
301	Sodium Silicate	1.111	0.977	1.584	1.392	0.885
302	Sparking Plugs	0.231	0.164	0.064	0.071	0.309
303	Spices	0.041	0.094	0.091	0.105	0.094
304	Spirits	-	-	-	0.021	0.147
305	Sports Goods	0.049	0.090	0.245	0.266	0.663
306	Stationery	11.914	52.281	49.429	41.837	39.376
307	Steel Fixtures	-	0.037	0.185	0.169	0.208
308	Steel Pipes	0.136	0.494	0.371	0.140	0.114
309	Steel Safe	0.005	0.022	0.060	0.032	0.047
310	Steel Structures	0.216	1.702	0.436	0.268	0.385
311	Steel Wire Stranded	0.080	0.322	0.296	0.172	0.326
312	Steel Wires	-	-	0.005	-	-
313	Steel Wools	0.170	0.236	0.088	0.232	0.067
314	Sticker Lables	-	-	0.106	20.573	55.603
315	Stone Articles	0.008	1.091	0.579	0.181	0.127
316	Stone Crusher	0.409	1.191	1.942	0.882	1.192
317	Storage Batteries	0.211	0.244	2.017	-	0.713
318	Storage Tanks Of Iron Or Steel	-	0.015	-	0.002	-
319	Straw Board	-	-	0.001	-	-
320	Sulphate/Clay/Gypsum	-	-	-	-	0.083

Rawalpindi (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
321	Surgical Gloves	-	0.061	0.061	0.060	-
322	Surgical Instruments & Appliances	1.076	3.428	7.554	8.083	11.056
323	Sweets	0.033	0.028	0.141	2.371	2.273
324	Switches,Relays,Fuses Etc	0.329	0.508	0.909	0.697	0.492
325	Syrups & Squashes	0.017	0.023	0.019	0.023	0.012
326	Table,Kitchen Ware Of Plastic	0.047	0.032	0.493	1.206	0.814
327	Tableware,Kitchen Ware Of Wood	-	-	0.935	1.061	0.016
328	Tanning Subs.Based On Chromium Sulphate	5.742	0.748	-	-	-
329	Tea	5.840	22.534	15.195	25.075	21.909
330	Telephone Parts	132.655	95.627	71.018	59.859	133.887
331	Telephone Sets	4.428	2.169	27.618	20.909	47.793
332	Television Cameras	0.005	0.007	-	-	-
333	Television Parts,Of Plastic	0.107	0.863	0.254	0.016	0.523
334	Television Sets	0.744	1.338	0.552	0.004	10.492
335	Temprary Commodity	-	-	-	-	0.176
336	Tent & Tarpauline	-	0.009	0.006	-	-
337	Textile Fabrics Otherwise Impregnated	-	0.003	-	0.196	0.011
338	Thermo Pack	0.002	-	-	-	-
339	Thermostats	0.269	0.300	0.228	0.004	-
340	Timber Wood	-	0.376	0.145	20.776	1.836
341	Tissue Papers	-	-	-	0.124	1.177
342	Tobacco Extracts & Essences	-	-	0.028	0.418	0.264
343	Toilet Soap	0.015	0.543	0.395	0.298	0.386
344	Tomato Ketchup	-	-	0.003	-	0.007
345	Tools & Implements	1.943	6.768	9.173	9.739	13.391
346	Toothpaste	0.017	0.046	0.019	-	0.036
347	Toothpaste/Toothpowder	0.504	2.247	1.226	2.006	2.436
348	Tracing Paper	0.007	0.015	0.003	-	0.003
349	Trailors	-	0.006	-	0.001	-
350	Transmission Equipment	0.264	0.462	0.007	0.035	0.701
351	Turbines (Hydraulic)	-	-	-	-	0.451
352	Typewriters (Electric & Non-Electric)	0.161	0.612	1.037	1.072	1.132
353	Tyre Inflators	-	-	-	0.001	-
354	Tyres & Tubes	0.191	3.986	11.280	6.710	2.031
355	Tyres Retreading	-	-	0.086	-	-
356	Un-Interruptable Power Supply	-	-	-	0.061	0.081
357	Vaccum Cleaners	-	-	0.022	0.246	0.228
358	Vegetabel Oil	0.473	0.564	0.618	1.148	2.191
359	Vegetable Ghee	1.697	2.374	2.649	1.026	0.827
360	Vegetable Oils Other Than Edible Oil	-	0.001	0.021	0.191	0.315
361	Vehicles(Others)	-	0.421	0.518	2.495	1.113

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
362	Veneer	0.323	0.331	0.596	0.540	0.871
363	Veterenary Medicines	0.032	-	-	0.632	1.040
364	Video Cameras/Vcr/Vcp	-	-	0.009	0.042	0.003
365	Washing Machines	0.020	0.037	0.030	0.021	0.022
366	Watch Case	-	-	0.004	0.004	-
367	Water Filters	-	0.004	0.045	0.100	0.213
368	Water Meters,Electric Or Gas Meters	-	0.001	0.011	-	-
369	Water Proof Canvas Flocking Cloth	0.003	0.002	-	0.010	0.004
370	Water Proofing Compounds	-	-	-	0.033	0.023
371	Water Pumps	31.607	34.551	35.067	25.495	51.808
372	Wax	-	0.006	-	0.021	0.027
373	Welding Fluxes/Electrodes	0.057	0.659	1.072	1.098	1.036
374	Wheat/Meslin Flour	-	0.002	0.001	0.003	-
375	Wire Netting Looms	-	-	-	0.045	0.008
376	Wires & Cables	5.605	50.239	49.281	23.673	43.514
377	Wood In The Rough	-	0.270	0.361	0.412	0.226
378	Wood Penal	0.488	0.952	0.166	0.051	0.125
379	Woolen Yarn	1.945	3.422	2.135	3.011	3.563
380	Woven Fabrics Of Wool/Fine Animal Hair	0.171	0.066	0.017	0.589	0.415
381	X-Ray Films	0.015	0.037	0.014	-	0.007
382	X-Ray Machines	0.005	0.013	-	-	0.001
383	_Miscellaneous Collections	89.114	68.635	161.029	137.084	267.945
	Grand_Total	**2,717.400**	**7,854.400**	**19,607.170**	**25,332.770**	**30,709.588**
	Refund Amount	202.900	151.870	232.880	339.080	1,902.236
	Net Receipt	**2,514.500**	**7,702.530**	**19,374.290**	**24,993.690**	**28,807.352**

TABLE-32.6
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Absorbent Cotton	2.127	1.470	2.469	1.252	1.186
2	Account Books & Registers	0.241	0.510	0.448	0.567	0.731
3	Acetate Yarn	-	0.704	1.764	0.015	0.072
4	Acid(Others)	-	-	0.010	-	0.509
5	Acrylic Yarn	0.150	1.518	0.010	-	-
6	Adhesive/Adhesive Tapes	3.771	4.632	3.428	5.476	3.131
7	Adhessive Tape Of Rubberised Textile	-	-	0.048	0.188	0.408
8	Aerated Waters/Beverages	186.023	208.490	188.953	231.505	316.709
9	Aerials & Antenas	0.056	0.025	0.013	0.012	-
10	Agricultural Sprayers	-	-	-	0.367	0.844
11	Air Compressor Fan Etc	0.022	0.006	0.013	0.287	0.195
12	Air Conditioners	16.085	11.638	10.705	24.069	25.219
13	Air Coolers/Desert Coolers	0.039	0.062	0.102	0.114	0.079
14	Aircraft Parts	-	-	-	0.003	-
15	Aluminium Containers,Drums, Cans,Boxes	-	0.035	0.006	0.011	0.009
16	Aluminium Doors & Windows	0.008	0.004	0.023	0.064	0.025
17	Aluminium Goods	4.867	6.217	6.416	4.645	6.900
18	Aluminium Plates,Sheets & Strips	0.051	0.045	0.114	0.134	0.112
19	Aluminium Reservoirs,Tanks Etc	0.124	0.045	-	-	-
20	Aluminium Sulphate	0.085	-	-	-	-
21	Aluminium Tubes And Pipes	0.051	0.049	-	0.023	0.008
22	Ammonia Gas	0.002	0.005	0.020	-	-
23	Ammonium Chloride	139.041	127.278	57.256	47.537	49.035
24	Ammunition Belt	0.089	0.137	0.142	-	0.067
25	Arms & Ammunition	0.364	0.163	0.428	0.014	0.019
26	Artificial Flowers	-	0.070	-	0.035	0.064
27	Artificial Leather & Rexine	28.286	31.796	28.236	25.036	19.988
28	Artificial Marble Slab	-	0.020	0.025	0.047	0.035
29	Artificial Teeth	0.102	0.114	0.073	-	0.005
30	Asbestos Products	0.049	-	-	-	-
31	Asphalt	0.165	2.176	2.471	-	1.360
32	Auto Parts	126.437	167.910	168.764	171.227	197.320
33	Autocycles Including Rickshaw	18.531	6.497	3.400	12.024	37.776
34	Bags (Packing,Goods,Of Woven Textile)	-	0.136	0.704	1.140	1.689
35	Baling Hoops	0.144	0.641	0.289	0.500	1.323
36	Ball & Roller Bearing Complete	0.295	0.470	0.283	0.436	0.330
37	Ball Point Pens	10.985	13.630	8.966	11.864	6.394

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
38	Ballast Chokes	-	-	0.068	0.136	0.129
39	Barbed Wire	0.332	0.960	1.422	0.584	2.368
40	Battery Separators	0.221	0.136	0.384	0.428	-
41	Bed,Table,Kitchen,Toilet Linen	0.017	0.053	0.094	0.091	-
42	Bicycle Parts	78.380	86.717	88.874	97.086	100.691
43	Biscuits	5.877	12.543	10.775	16.157	18.008
44	Bitumen Natural	-	0.064	-	0.220	0.751
45	Bitumens/Cokes (Petroleum)	-	0.326	0.143	0.588	0.785
46	Blades For Saws Of All Kind	0.033	0.003	-	-	-
47	Blades Machine,For Cutting	-	-	-	-	0.036
48	Blades(Safety)	19.557	49.900	67.748	75.122	81.613
49	Bleaching Powder	4.044	7.872	7.639	5.810	9.774
50	Blister Packing	0.386	0.496	0.033	0.264	0.342
51	Bobbins Of Iron & Steel	0.540	0.216	0.405	1.503	0.031
52	Bone Crushing	0.668	1.013	0.591	1.390	1.185
53	Boxes,Wood	0.015	0.010	0.003	-	-
54	Brake Fluids	1.019	1.591	1.536	1.658	1.848
55	Brake Lining & Pads	0.518	0.355	0.117	0.590	0.426
56	Brass Rods	0.704	0.922	0.602	0.531	0.465
57	Brass Water Sanitary Fittings	0.941	2.002	1.903	1.748	1.745
58	Brass Wires	-	-	0.048	0.043	0.030
59	Bricks,Blocks,Tiles Of Refractory Nature	0.008	0.018	0.003	0.509	0.077
60	Brushwares	-	0.009	0.005	0.003	0.001
61	Bubble Gum	-	-	-	-	0.057
62	Buckles	0.422	0.353	0.514	0.464	0.346
63	Buckrams	0.881	1.082	3.143	0.964	1.117
64	Building Bricks Of Ceramics	11.461	1.001	0.962	13.503	9.895
65	Building Components	0.079	0.039	0.047	0.010	0.025
66	Bus,Tractor,Truck Bodies	56.386	92.430	73.756	48.153	71.349
67	Buttons	0.330	0.299	0.209	0.115	0.218
68	Calcium Carbonate	3.852	3.929	2.812	3.276	4.041
69	Calcium Phosphate	-	0.014	-	-	0.003
70	Canvas Cloth/Cover For Canvas Hose	0.112	0.981	1.226	0.344	0.048
71	Capacitors	5.772	5.641	4.810	6.518	2.766
72	Carbon Dioxide Gas(CO_2)	96.860	160.593	134.182	165.285	110.341
73	Carbon Paper	-	-	0.001	0.001	-
74	Carpets Synthetic (Machine Made)	14.949	18.100	15.309	15.288	10.056
75	Carpets Tufted (Hand Knitted)	7.689	7.557	3.554	6.612	5.046
76	Carpets Woollen (Machine Made)	8.528	8.839	4.458	3.117	6.375
77	Carton Machine	0.019	0.032	0.022	0.010	0.009
78	Cassettes Unrecorded (Audio)	0.004	-	-	-	-
79	Casting Machine/Metal Foundry	0.050	0.202	1.365	0.590	2.221
80	Caustic Soda	0.599	4.089	6.810	5.410	3.167

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
81	Cement	-	0.272	28.768	72.817	90.556
82	Cement Construction Blocks	-	0.080	0.069	0.030	0.055
83	Cement Pipes	0.003	0.006	-	0.046	0.022
84	Ceramic Tiles	49.716	53.549	30.304	47.294	51.689
85	Cereal Products	0.371	1.027	1.038	2.145	2.644
86	Chemicals Inorganic/Industrial Gases	2.842	4.586	3.094	1.675	2.188
87	Chemicals Organic	80.480	94.499	75.819	89.780	104.205
88	Chip Board	19.697	24.053	19.749	18.872	22.075
89	Cigarettes	13.991	58.390	41.001	78.832	80.797
90	Cigerette Filter Rods	-	0.821	0.611	0.880	0.211
91	Cinematographic Films	-	-	0.044	0.054	0.225
92	Circuit Breaker,Electrical	-	0.110	0.092	0.063	0.184
93	Clock Movements,Complete & Assembled	0.478	0.378	0.215	0.314	0.127
94	Clocks With Watch Movements	-	-	0.004	0.014	0.003
95	Clocks(Alarmed)	0.065	0.066	0.100	0.076	-
96	Cloth Articles Accessories Of Leather	1.068	1.877	8.559	13.694	11.790
97	Cng Station	-	1.234	2.743	5.509	8.392
98	Coat Hangers Plastic	0.060	0.041	0.025	0.009	0.027
99	Colouring Material(Other)	6.908	5.505	4.523	2.558	4.375
100	Computer Parts	0.618	18.141	17.096	46.678	11.942
101	Computer Software	-	-	-	-	0.038
102	Computer Stationery	0.567	1.720	2.397	5.394	4.686
103	Concrete Components	2.146	3.504	3.051	4.420	10.591
104	Confectionery & Bakery Products	11.461	12.231	16.019	13.693	18.625
105	Control Panels	0.106	1.266	1.953	1.272	1.236
106	Conveyor Belts Of Textile Materials	-	-	0.005	0.287	0.195
107	Conveyor Belts Of Vulcanised Rubber	2.625	4.059	3.739	4.787	4.451
108	Copper Rods	0.055	0.005	-	-	-
109	Copper Strips	7.352	7.302	10.634	11.051	4.408
110	Corn Oil	-	-	0.908	0.596	0.796
111	Corrogated & Solid Boards	6.665	8.088	9.295	8.540	9.652
112	Corrugated Packages,Cartons, Boxes Etc	7.887	11.867	17.833	17.935	17.149
113	Cotton Carded Or Combed	104.603	102.233	122.830	70.566	55.350
114	Cotton Dyeing	2.203	4.270	2.464	4.170	3.758
115	Cotton Fabrics	14.610	10.473	12.101	7.985	8.709
116	Cotton Linters	0.126	-	-	-	-
117	Cotton Not Carded Or Combed (Ginned)	-	-	2.344	6.962	20.082
118	Cotton Seed Oil	0.349	0.754	0.159	0.137	0.039
119	Cotton Sewing Thread	1.206	26.276	23.788	21.680	18.765
120	Cotton Yarn	1,019.873	1,217.186	1,038.705	695.739	696.573

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
121	Creams & Polishes For Footwear	0.119	0.635	0.398	0.570	1.266
122	Crockery (Ceramic)	-	-	0.007	0.203	0.106
123	Crown Corks	0.014	0.204	1.584	2.038	3.477
124	Curtains	0.056	-	-	-	-
125	Custard Powder	0.162	0.333	0.295	0.373	0.170
126	Deep Freezers	214.162	245.875	219.323	238.223	135.701
127	Detergents	0.200	2.291	2.152	3.563	2.509
128	Diaries	0.047	0.046	0.045	0.033	0.015
129	Digital Switching System	-	0.007	-	0.002	0.035
130	Distilled Water/Distillery Products	-	0.037	0.001	0.007	0.133
131	Drawn Wire	-	-	0.020	0.038	0.119
132	Drill Machines	-	-	-	0.011	0.167
133	Dyeing Extracts	0.990	1.126	0.752	0.992	0.888
134	Dyes & Colours	4.066	6.027	6.402	5.984	9.883
135	Earth Colours	0.058	0.062	0.071	0.073	0.009
136	Elec Generating Sets & Rotary Converters	0.259	44.463	25.186	21.700	29.221
137	Electric Bulbs & Tubes	9.402	8.089	6.727	4.156	3.556
138	Electric Coffee & Tea Makers	7.839	25.144	17.981	28.274	29.409
139	Electric Control Equipment	0.116	0.112	0.068	0.347	0.683
140	Electric Cooking Range/Ovens & Grills	0.001	-	-	0.037	-
141	Electric Fans	0.335	0.243	0.160	0.249	0.075
142	Electric Food Choppers	0.001	-	-	-	-
143	Electric Iron	-	-	-	0.008	0.018
144	Electric Lighting & Signalling Eqpt	0.008	-	0.001	0.023	0.293
145	Electric Motors	0.256	0.225	0.151	0.089	0.015
146	Electric Water Coolers	0.990	5.511	11.114	8.532	12.169
147	Electric Welding Wires,Rods,Electrodes	4.235	3.479	6.100	9.242	6.748
148	Electrical Board	-	-	-	-	0.117
149	Electrical Energy	-	1,993.181	4,554.030	6,476.841	11,465.767
150	Electrical Goods & Parts(Nos)	15.406	123.178	105.252	98.468	92.276
151	Electrical Insulators Of Any Material	0.253	0.498	0.441	0.947	1.206
152	Electro Medical Apparatus	0.196	1.036	2.564	4.195	5.903
153	Electro-Mechanical Hand Tools	0.002	0.243	0.755	0.609	0.880
154	Embroidery	6.890	10.734	28.296	29.677	31.484
155	Enamelled Copper Wire	1.826	3.435	0.993	3.190	3.829
156	Envelopes	0.071	0.201	0.208	0.188	0.113
157	Essences/Essential Oils	0.672	0.709	1.604	0.936	3.010
158	Expanded Metal Of Copper	0.124	0.348	0.149	0.154	0.016
159	Expanded Metal Of Iron Or Steel	-	-	0.042	0.062	-
160	Fabrications	6.344	3.733	6.792	12.564	7.660
161	Facsimile Machines	0.001	0.018	0.040	0.036	0.055
162	Ferro Silicon	-	0.013	-	0.009	0.187

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
163	Fertilizers/Urea	13.214	12.229	9.007	41.144	220.170
164	Fibre Glass	0.474	0.798	0.825	1.036	1.415
165	Finishing Material For Leather Industry	0.256	1.148	1.653	1.329	1.402
166	Fire Fighting Instruments	1.505	2.767	5.549	7.363	8.014
167	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	0.585	0.434	1.086	0.474	0.031
168	Flat-Rolled Products Of Stainless Steel	0.048	0.003	0.045	0.024	0.004
169	Flax Cloth	0.141	0.059	0.013	-	0.002
170	Flour Mills	0.265	0.117	-	-	-
171	Flush Doors	0.158	0.165	0.003	0.568	0.322
172	Foam & Foam Products	5.467	11.873	7.872	3.000	3.301
173	Food Colours	0.406	0.254	0.309	0.365	0.577
174	Food Products	67.865	167.487	182.177	161.950	250.181
175	Footwear	70.349	81.919	81.964	77.010	82.191
176	Formica	-	0.082	0.035	0.045	0.152
177	Fruit Or Vegetable Juices	78.223	110.874	117.574	121.975	117.580
178	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.005	0.017	0.006
179	Fruits & Vegetables Preserved	0.012	0.217	0.203	0.387	0.369
180	Fuel Filters	-	0.473	0.834	8.822	50.502
181	Furniture(Steel)	0.286	0.188	0.125	0.335	0.538
182	Furniture(Wooden)	0.906	2.496	8.271	9.352	7.012
183	Furniture,Bases,Covers For Sewing Machin	-	0.030	0.028	0.081	0.034
184	G.I.Pipes	0.070	0.574	1.716	9.739	9.148
185	G.I.Wires	0.048	0.110	0.047	0.001	-
186	Gas Appliances(Other)	5.145	3.617	2.649	1.428	1.855
187	Gas Operated Machines And Apparatus	-	0.015	0.322	0.133	0.054
188	Gases & Acids	0.669	0.086	0.641	0.644	0.560
189	Gaskets,Washers & Other Seals	-	0.015	0.004	0.005	0.012
190	Gasoline Dispensing Pumps	3.640	2.713	3.374	3.343	1.780
191	Gelatins	7.726	4.634	-	-	1.537
192	Glass & Glasswares Etc	74.263	69.919	52.827	46.408	40.966
193	Glass Ampoules	-	1.065	2.040	1.631	2.878
194	Glass Bottles	0.074	0.105	0.062	0.064	0.261
195	Glass Fibres & Articles	0.033	0.003	-	0.009	0.251
196	Glass Sheet(Not Worked)	-	-	0.002	0.034	-
197	Glass Sheet(Polished)	-	0.250	31.310	28.687	19.342
198	Gloves,Mittens & Mitts Knitted	-	-	-	0.091	0.181
199	Glue & Synthetic Resines All Sorts	23.653	20.302	25.577	46.665	33.650
200	Glycerine	0.061	0.240	0.219	0.038	0.031
201	Gold	-	-	-	0.739	1.072
202	Goldi Locks	0.001	-	-	-	-

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
203	Greeting/Post Cards	-	-	0.017	0.047	0.053
204	Grills/Netting/Fencing/Wire Gauzes	2.253	0.310	0.348	0.179	0.268
205	Grinding Of Glass/Chemicals	0.020	0.017	0.016	0.026	0.029
206	Grinding Wheels Pedal Or Hand Operated	0.480	0.030	-	0.002	0.003
207	Grinding Wheels Without Framework	0.559	0.880	0.400	0.194	0.152
208	Gum Tapes	0.006	0.025	0.038	0.054	0.066
209	Gypsum Powder	-	-	-	0.004	0.018
210	Hard Boards	0.044	2.041	1.212	1.200	1.465
211	Hard Wastes	0.024	0.061	0.287	0.456	0.665
212	Harness Wire	-	-	-	0.054	0.158
213	Hatching Eggs	-	2.991	4.889	9.221	14.475
214	Headgear & Parts	-	0.946	0.391	0.049	0.272
215	Hydrogen Peroxide	0.762	0.787	0.463	0.714	0.795
216	Ice	-	0.001	-	-	-
217	Ice Cream	143.304	173.072	50.075	38.924	31.733
218	Imitation Jewelery	0.348	0.285	0.205	0.025	0.012
219	Importer/Whole Saler	392.122	585.449	750.426	1,026.364	1,146.126
220	Industrial Gloves	-	-	-	-	0.008
221	Ingot,Aluminium	0.037	-	-	-	-
222	Ingot,Stainless Steel	0.222	0.051	0.836	3.179	6.593
223	Injection/Blow Moulding	-	-	-	0.011	0.035
224	Insecticides	0.218	0.668	0.147	0.285	0.569
225	Instrument For Mesuring/Checking Presure	-	-	-	-	0.007
226	Instruments/Appl.Used In Dental Sciences	0.205	1.137	1.292	1.059	2.203
227	Interchangeable Tools For Hand Tools	-	0.015	-	0.036	0.055
228	Iron & Steel Products	5.802	13.814	11.116	7.134	11.434
229	Iron Nails	0.964	0.493	0.417	0.207	0.110
230	Iron Or Steel Billets	6.323	1.238	2.992	4.750	6.362
231	Iron Or Steel Ingots	23.590	12.739	13.862	12.767	33.593
232	Jams & Jellies	0.016	0.113	0.128	0.203	0.050
233	Jute Products	51.191	53.777	27.444	44.192	64.321
234	Knitted Garments / Hosiery	0.560	3.746	6.152	6.471	12.973
235	Knitted Or Crocheted Fabrics	1.019	1.364	2.726	2.877	6.057
236	Knitting Yarn	0.013	-	0.178	2.186	4.644
237	Labels,Badges Of Textile	1.517	1.260	1.937	1.595	1.942
238	Lac,Gums,Resins(Natural)	1.314	2.354	2.220	2.767	1.291
239	Laces & Braids	0.038	0.130	0.296	0.307	0.339
240	Laminated Board	1.795	3.674	1.615	1.569	0.533
241	Lamination	-	-	0.020	0.053	0.022
242	Lamps & Light Fittings	3.178	0.261	8.142	9.021	8.917

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
243	Lathes,Numerically Controlled	-	-	-	-	0.019
244	Laundry Soap	-	0.031	0.258	0.270	0.609
245	Leather (Patent/Laminated/ Metallized)	0.055	-	0.067	0.107	1.500
246	Leather Articles	0.247	0.332	3.874	5.259	5.585
247	Leather Gloves	0.013	0.016	0.170	0.029	0.018
248	Leather Tanned Of Other Animals	4.593	8.198	14.184	7.049	2.664
249	Lime	0.108	0.112	0.118	0.100	0.105
250	Liquid Glucose,Glucose	0.095	0.457	0.407	0.417	0.695
251	Locks Of Base Metal	0.007	0.008	0.003	0.001	-
252	Lpg Cylinders	0.155	14.344	27.148	10.876	28.331
253	Lpg Regulators (Cylinder Valves)	0.006	0.117	0.450	0.107	0.128
254	Lubricating Preparations/ Anti Rust Oil	0.085	0.118	0.112	0.098	0.959
255	M.M.Yarn Soft Waste	21.415	31.621	24.004	11.458	1.249
256	M.S.Bars & Rods	-	-	0.003	0.010	0.010
257	M.S.Pipes	21.846	25.417	26.623	15.285	3.975
258	M.S.Products (Mild Steel Rerolled)	189.927	104.506	102.081	64.967	32.928
259	Mach.For Sugar Manuf.Other Than Crusher	4.722	13.666	2.426	3.833	10.454
260	Machine Parts,Not Elsewhere Specified	0.041	0.063	0.098	0.542	0.372
261	Machinery For Bleaching,Washing,Drying	0.061	0.157	0.041	0.021	0.016
262	Machinery For Manuf.Of Confectionery Etc	0.764	0.269	0.198	0.490	0.109
263	Machinery Parts & Agricultural Parts	1.700	4.015	4.787	4.413	5.369
264	Machinery Parts (Mechenical)	15.021	42.589	31.682	32.247	41.237
265	Maize Products	-	0.114	-	-	-
266	Maize Starches	0.293	0.166	0.082	0.115	0.073
267	Man Made Fibres & Yarn	265.079	290.670	317.886	252.315	133.280
268	Mango Pulp	-	-	0.021	0.054	0.183
269	Marble Chips/Powder	-	-	-	-	0.424
270	Marble Handicrafts	-	-	0.002	0.014	0.004
271	Marble Tiles	4.557	3.487	1.948	1.523	2.461
272	Match Boxes	2.078	0.944	4.037	7.288	7.884
273	Mattresses	0.135	0.162	0.135	0.125	0.083
274	Medical Diagnostic Kits	-	0.019	0.057	0.012	0.034
275	Metal Containers	25.402	18.514	16.653	10.020	6.302
276	Metal Products Sheets	0.015	0.268	0.325	0.570	0.675
277	Metallised Products	0.063	0.090	0.125	0.276	0.321
278	Milk And Cream	69.793	224.890	225.173	230.015	271.713
279	Mineral Water	0.093	2.095	2.085	0.513	0.256
280	Motor Cars	109.856	101.588	101.345	179.070	341.426
281	Motor Cars Seats	0.229	0.013	0.132	-	0.010
282	Motor Cycles	79.919	90.044	119.569	153.347	106.531

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
283	Moulds	1.313	2.024	2.206	1.972	2.593
284	Music Instruments	-	-	0.002	0.008	-
285	Natural Gas	-	1,123.922	1,839.004	1,702.475	1,573.999
286	Nitric Acid,Sulpho-Nitric Acid	0.004	0.001	-	-	-
287	Non Ferous Metal Product(Ash & Residues)	-	0.108	0.035	0.004	0.038
288	Oil Cake	0.108	0.378	0.081	-	-
289	Oil Cookers & Pressure Stoves	0.064	0.242	0.374	0.274	0.712
290	Oil Dirts	0.297	0.628	1.260	0.908	0.395
291	Oil Filters	-	0.126	0.194	0.541	0.941
292	Opium	0.378	0.548	0.767	1.374	1.694
293	Other Engines & Motors	4.905	8.697	9.872	5.954	11.169
294	Oxygen Gas	16.876	18.183	10.178	13.878	19.908
295	Package Type Watertube Boiler	-	-	-	-	0.005
296	Paint & Varnishes	143.427	171.277	162.154	180.534	209.577
297	Paper & Paperboard	593.446	626.723	610.195	465.675	490.394
298	Paper & Paperboard Cutting Machines	0.016	0.187	0.126	0.459	0.109
299	Paper Cones,Bobbins Etc	3.994	5.082	7.048	6.928	5.417
300	Paper Products	118.957	149.728	150.314	213.115	231.935
301	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	0.050
302	Paper Roll/Sheet	-	-	-	0.009	0.021
303	Paper Sacks	3.947	3.393	4.432	4.609	4.598
304	Parts & Accessoriries Of Meters	0.504	1.760	0.698	0.212	0.066
305	Parts Of Arms And Ammunition	0.547	-	0.916	0.028	-
306	Parts Of Balloons,Gliders, Aircrafts Etc	0.085	0.155	0.013	-	-
307	Parts Of Electric Motor	0.011	0.019	0.048	0.039	0.036
308	Parts Of Sewing Machines	-	-	0.163	0.038	0.153
309	Parts(Elec.Transformer,Static Convertor)	-	-	-	-	0.079
310	Perfumery & Cosmetics	17.725	21.941	21.893	26.900	28.492
311	Pesticides	0.007	1.528	1.615	120.966	71.094
312	Pet Grease	-	-	-	-	0.001
313	Pharmaceutical Products	13.233	16.744	23.832	38.715	43.470
314	Phathalic Acid Esters	-	0.154	-	-	-
315	Photocopying Apparatus	-	0.008	0.139	0.181	0.288
316	Photographic Films In Rolls Etc	0.517	0.995	0.593	0.625	0.619
317	Photographic Plates Or Films Developed	0.223	0.288	0.258	0.110	0.062
318	Pig Iron	1.055	2.705	3.325	1.950	1.697
319	Pile Fabrics	0.180	0.098	-	-	-
320	Pipe & Tube Fittings Of Iron Or Steel	0.994	2.540	3.656	2.973	1.610
321	Plastic Crockery	0.205	0.177	0.495	0.481	0.166
322	Plastic Printing	0.093	0.457	0.354	0.235	0.263

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
323	Plastic Products(Others)	37.318	63.124	52.352	62.983	61.329
324	Plastic Ropes	0.229	0.133	0.028	0.060	0.001
325	Plastic Sheets & Other Articles	0.062	0.104	0.178	0.657	0.587
326	Plastic Shoes	23.571	22.715	17.524	19.107	18.779
327	Plates,Sheets,Films Etc Of Polyethylene	0.013	0.266	0.679	1.147	0.786
328	Plywood	4.408	5.249	5.039	4.379	4.735
329	Pol Products (Including Petroleum, Lubricating Oils)	63.803	77.847	61.849	36.627	38.928
330	Polyester Filament Yarn	14.903	8.948	31.016	11.386	6.004
331	Polyester Staple Fibre	63.913	83.402	49.410	22.132	50.497
332	Polyester Zips	1.420	1.672	2.404	2.312	2.073
333	Polyethylene Bags	7.643	9.739	10.907	7.967	8.505
334	Polypropylene Bags	61.910	45.066	28.037	16.507	15.506
335	Polystyrene	0.050	0.162	0.491	0.284	0.512
336	Polyvinyl Granules	0.240	0.275	-	-	-
337	Potassium(Other)	0.081	0.103	-	-	-
338	Potato Chips	10.985	19.118	8.401	6.498	3.468
339	Pottery	0.014	-	-	-	-
340	Poultry Feed	6.382	0.014	0.013	0.037	0.047
341	Power Looms(Grey/Ticken Cloth)	91.476	118.723	78.368	70.317	74.503
342	Power Transformers	0.950	17.049	20.080	8.740	21.635
343	Precious Stones	0.048	0.053	0.025	0.003	-
344	Prepared Pigments,Opacifiers & Colours	0.198	0.160	0.268	0.116	0.108
345	Preserved Food	-	-	0.012	-	-
346	Primary Cells & Batteries	0.900	2.137	1.377	2.690	2.752
347	Printing Blankets	-	-	-	0.015	-
348	Printing Industries/Press	10.795	12.016	18.486	24.141	30.856
349	Printing Inks	2.614	2.305	2.535	2.834	3.018
350	Process Oil	-	0.028	0.214	0.296	0.367
351	Processed Cotton Cloth	5.510	3.827	7.556	8.480	11.662
352	Processed Fabrics	112.417	103.424	90.137	98.513	115.105
353	Pumps For Liquids,Liquid Elevators	-	0.046	0.069	0.064	0.137
354	Pvc And Allied Products	0.097	-	0.473	2.779	3.481
355	Pvc Bottles	0.156	0.048	0.027	0.259	-
356	Pvc Coated Fabrics	-	-	-	0.002	-
357	Pvc Pipes	6.244	11.614	6.861	5.320	6.700
358	Quilt	0.143	2.277	11.879	30.235	23.840
359	Railway Sleepers Of Iron Or Steel	0.017	0.068	0.075	0.054	0.029
360	Railway Track Clips	-	-	-	5.923	8.733
361	Rcc Pipes	0.398	0.507	0.557	0.989	1.081
362	Ready Made Garments	34.732	56.455	65.269	60.174	74.693
363	Refractory Cements,Mortars,Concrete Etc	-	-	-	-	0.069

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
364	Refractory Ceramic Goods (Crusibles Etc)	0.130	0.292	0.115	0.074	0.023
365	Refrigerator Parts	-	-	0.001	0.008	2.126
366	Refrigerators	0.401	5.878	2.464	6.376	6.821
367	Resin Material(Other)	12.331	11.850	8.994	11.638	3.937
368	Rice	0.072	0.283	0.125	0.033	0.063
369	Rough Board	0.008	0.002	-	-	-
370	Rubber Compounds	0.019	0.188	0.336	-	0.033
371	Rubber Goods	165.267	214.521	213.058	116.491	117.147
372	Sanitary Fittings	0.160	3.053	2.843	2.685	2.918
373	Sanitary Ware Of Iron Or Steel	0.012	0.046	0.066	0.061	0.012
374	Sanitary Ware Of Plastic	0.023	0.065	0.456	0.170	0.120
375	Sanitary Wares Of Ceramic	6.415	5.261	5.030	2.453	0.880
376	Sausages	-	-	-	0.084	-
377	Scales	-	-	0.479	0.900	0.772
378	Scientific Items	-	-	-	-	0.463
379	Scraps Of Iorn Or Steel (Ship Breaking)	4.660	3.852	4.835	5.455	4.840
380	Screw Jacks/Pully Tackle & Hoists	-	0.010	0.045	0.137	0.201
381	Screws,Bolts & Nuts Of Iron Or Steel	4.361	3.511	3.460	2.656	3.316
382	Seed Business	-	0.001	-	-	-
383	Services (Including Telephone/ Fax Etc)	9.036	130.036	300.296	335.258	552.262
384	Sewing Machines	1.402	2.977	1.453	1.278	2.754
385	Sewing Thread Of Man Made Stapple Fibre	0.341	0.375	1.071	0.743	0.831
386	Shampoos	0.051	0.072	0.206	0.064	0.043
387	Shoe Uppers(Leather/ Composition Of Lthr)	1.977	5.564	2.441	2.789	2.562
388	Sign Boards/Advertisements Etc.	0.038	2.011	5.338	5.573	6.501
389	Silk Yarn	0.005	0.010	-	-	-
390	Snapies	0.025	0.058	0.080	-	-
391	Soap Stocks	27.413	78.776	54.847	69.567	46.665
392	Socks	0.317	1.841	0.972	1.364	1.405
393	Soda Ash	-	3.446	40.208	72.406	90.129
394	Sodium Hydrosulphate	-	-	-	-	0.003
395	Sodium Silicate	0.929	1.004	0.921	0.352	0.154
396	Sodium Sulphide	1.054	1.077	2.660	1.128	1.282
397	Speaker Parts	0.001	-	-	-	-
398	Special Purpose Vehicles (Cranes Etc)	-	0.015	-	-	-
399	Spectacle Frames	-	-	0.018	0.001	-
400	Spectacles,Sunglasses & Goggles	-	-	-	0.030	0.035
401	Spices	0.439	1.818	2.759	1.771	1.162
402	Spinning Machines Textile	-	0.318	12.635	10.939	12.445
403	Spirits	0.005	-	0.008	0.004	-

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
404	Sports Footwear/Canvas Shoes Etc.	0.358	0.424	0.238	2.011	0.607
405	Sports Goods	0.182	0.305	0.362	0.317	0.208
406	Spring Mattresses	-	-	-	0.876	2.460
407	Springs & Leaves Of Iron & Steel	0.008	0.052	0.119	0.373	0.305
408	Stainless Steel Utencils	-	-	0.006	0.029	0.053
409	Stamp Pads	-	-	0.047	0.141	0.037
410	Staple Pins	0.207	0.081	0.010	0.004	-
411	Stationery	3.955	6.693	7.624	8.890	9.447
412	Steel Fixtures	-	-	-	2.259	-
413	Steel Pipes	2.131	3.514	4.064	4.478	2.311
414	Steel Structures	5.360	6.069	18.907	12.228	13.589
415	Steel Wire Stranded	-	0.001	0.128	0.306	0.270
416	Steel Wires	3.879	3.969	5.258	6.267	7.235
417	Sticker Lables	0.867	0.844	2.347	1.393	1.135
418	Stone Articles	-	0.578	0.044	0.614	0.495
419	Stone Powder	5.931	5.795	5.230	3.930	3.598
420	Storage Batteries	1.277	1.342	1.084	0.778	1.350
421	Storage Tanks Of Iron Or Steel	6.318	7.826	4.937	14.824	11.224
422	Straw Board	0.001	-	-	-	-
423	Sugar (Including Baggasse And Molasses)	568.109	894.681	518.583	749.632	1,008.519
424	Suitcases,Trunks,Brief Cases Etc	0.015	0.018	0.021	0.026	0.025
425	Sulphate/Clay/Gypsum	0.025	-	-	-	0.007
426	Sulpher	3.314	2.981	4.703	10.539	9.219
427	Sulphuric Acid	5.657	5.730	5.765	4.477	3.239
428	Surgical Gloves	0.156	0.156	0.607	0.123	-
429	Surgical Instruments & Appliances	0.627	1.638	28.875	24.407	28.799
430	Sweetened Supari	-	0.004	-	-	-
431	Sweets	0.025	0.292	0.777	2.034	3.587
432	Switch Gear	0.023	0.019	-	0.015	-
433	Switches,Relays,Fuses Etc	0.059	0.074	0.093	0.086	0.039
434	Syrups & Squashes	90.180	100.155	92.678	115.432	113.022
435	Table,Kitchen Ware Of Aluminium	0.016	0.021	0.025	0.024	0.004
436	Tableware,Kitchen Ware Of Wood	0.077	-	-	-	-
437	Tanned Leather Of Goat/Kid Skin	-	-	-	0.109	0.031
438	Tanned Leather Of Sheep/Lamb Skin	-	-	0.166	1.383	2.983
439	Taps, Cocks, Valves & Pipe Appliances	-	0.113	2.528	4.692	2.274
440	Tea	-	-	0.001	0.238	0.085
441	Telephone Parts	-	0.002	0.296	0.099	0.191
442	Telephone Sets	4.135	4.349	3.890	7.029	0.576
443	Television Sets	0.609	7.773	9.701	12.822	46.717
444	Tent & Tarpauline	8.181	3.804	7.748	10.145	8.675

Lahore

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
445	Textile Fabrics Otherwise Impregnated	-	-	0.077	0.043	-
446	Thermo Pack	1.837	3.379	0.627	0.350	0.220
447	Thermopore Goods	0.060	0.468	0.472	0.278	0.522
448	Timber Wood	0.109	0.660	5.585	8.474	6.987
449	Tin Plate Of Iron Or Steel	0.115	0.005	0.056	1.499	0.971
450	Tins/Tin Containers	0.012	0.005	0.002	0.005	-
451	Tissue Papers	0.657	1.117	0.788	1.007	1.001
452	Toilet Soap	0.345	0.751	2.081	5.009	3.708
453	Tonga Parts	0.040	0.043	0.030	-	-
454	Tools & Implements	0.200	0.682	0.805	1.179	1.876
455	Tooth Picks	0.156	0.141	0.104	0.094	0.077
456	Toothpaste/Toothpowder	1.141	3.582	2.916	19.421	23.408
457	Towels & Bathrobes	0.843	1.057	1.343	2.026	1.803
458	Toys (Stuffed)	0.178	0.390	0.531	0.341	0.443
459	Tracing Cloth	0.005	-	-	-	0.461
460	Transformers(Not Ballast/Liq.Dielectric)	-	2.474	5.236	4.865	6.395
461	Turpentine Oil	-	-	0.005	-	-
462	Typewriters (Electric & Non-Electric)	-	0.071	0.040	0.017	0.035
463	Tyres & Tubes	26.560	32.245	22.522	23.546	20.296
464	Tyres & Tubes (Bicycles)	0.696	1.375	1.816	1.724	1.789
465	Tyres & Tubes (M/Cycle,Scooter,Rickshaw)	0.034	0.046	0.089	0.090	0.083
466	Unani Medicines	-	0.041	0.042	0.998	3.633
467	Urea Formaldehyde	0.309	-	0.117	0.848	1.013
468	Varnishes & Lacquers, Distempers Etc	12.749	20.925	20.153	36.191	33.946
469	Vegetabel Oil	-	-	-	0.486	0.393
470	Vegetable Ghee	1.470	1.876	0.936	1.025	0.447
471	Vegetable Oils Other Than Edible Oil	0.863	1.327	1.562	3.295	2.639
472	Vehicles(Others)	-	0.018	0.026	1.061	0.127
473	Veterenary Medicines	0.860	-	0.014	0.173	0.058
474	Video Cameras/Vcr/Vcp	-	-	-	-	0.081
475	Washing Machines	0.746	1.862	1.371	5.700	6.939
476	Waste Of Plastic	-	-	-	-	0.002
477	Watches And Clocks	-	0.052	0.065	0.048	0.042
478	Water Filters	0.014	0.089	0.211	0.294	0.141
479	Water Meters,Electric Or Gas Meters	13.781	25.261	19.763	25.576	27.287
480	Water Proof Canvas Flocking Cloth	0.045	0.046	0.296	2.888	0.833
481	Water Proofing Compounds	0.003	0.008	-	-	-
482	Water Treatement Plant	-	-	-	0.005	-
483	Wax	0.007	0.067	0.034	0.074	0.003

Lahore (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
484	Wax Papers,Gummed Tape,Filter Paper	0.451	0.287	0.356	0.300	0.315
485	Welding Fluxes/Electrodes	0.300	-	-	-	0.822
486	Wire Netting Looms	1.535	0.573	0.212	0.251	0.369
487	Wireless Receiving Sets	0.089	1.202	1.435	7.920	10.842
488	Wires & Cables	42.293	52.715	51.651	52.674	74.080
489	Wood Free Writing Paper	146.028	135.671	143.396	92.180	75.184
490	Wood Log	-	-	0.827	1.396	2.970
491	Woolen Yarn	7.531	6.690	4.300	4.548	5.634
492	Woven Fabrics Of Synthetic Filament Yarn	-	0.313	1.093	0.465	0.594
493	Woven Fabrics Of Synthetic Staple Fibre	-	0.028	-	0.054	0.001
494	Woven Fabrics Of Wool/Fine Animal Hair	0.472	0.889	6.050	5.148	4.164
495	Wrappers	-	-	-	0.138	0.026
496	Yeast	2.244	5.644	0.576	0.100	0.106
497	Yogurt(Raita)	-	-	1.179	2.260	2.859
498	Zinc Oxide	0.445	0.075	0.443	0.083	0.392
499	_Miscellaneous Collections	47.639	136.171	-6.430	103.028	1,582.807
	Grand_Total	**7,052.700**	**12,361.400**	**14,998.628**	**17,348.760**	**24,803.644**
	Refund Amount	5,240.600	5,282.490	6,530.108	8,019.350	8,235.366
	Net Receipt	**1,812.100**	**7,078.910**	**8,468.520**	**9,329.410**	**16,568.278**

TABLE-32.7
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Abrasive Powder	-	-	-	0.026	0.005
2	Absorbent Cotton	-	-	-	-	0.005
3	Acetate Yarn	-	0.019	0.009	0.025	0.556
4	Acrylic Tops	-	-	-	0.064	0.248
5	Acrylic Yarn	15.546	8.989	11.709	8.633	7.210
6	Aerated Waters/Beverages	181.825	226.087	237.905	299.409	378.212
7	Agricultural Tractors	-	-	-	0.001	0.007
8	Air Compressor Fan Etc	0.446	0.295	0.185	0.196	0.155
9	Air Conditioners	25.920	17.069	10.803	9.477	12.423
10	Air Coolers/Desert Coolers	0.785	2.218	2.581	1.689	1.687
11	Aluminium Containers,Drums,	1.405	0.112	0.139	0.474	0.119
12	Aluminium Foil	0.117	0.188	0.138	0.017	0.067
13	Aluminium Goods	1.134	1.677	1.006	1.048	0.682
14	Aluminium Oxide	0.028	0.084	-	0.129	-
15	Aluminium Plates,Sheets & Strips	-	-	0.084	0.090	0.084
16	Aluminum Alloy	-	-	0.006	0.119	0.093
17	Amino/ Phenolic Resin	0.052	0.069	1.240	0.206	0.286
18	Arms & Ammunition	0.418	0.597	0.328	0.106	0.113
19	Artificial Leather & Rexine	14.416	18.663	20.990	39.372	31.739
20	Artificial Marble Slab	-	-	-	-	0.002
21	Assembling Of Motor Vehicles	-	0.003	-	-	-
22	Auto Parts	18.698	26.872	29.570	31.821	41.851
23	Automatic Door Closer	0.028	0.026	0.039	0.050	-
24	Bags (Packing,Goods,Of Woven	-	-	-	-	0.014
25	Ball & Roller Bearing Complete	0.063	-	0.809	0.334	0.230
26	Ball Point Pens	36.430	38.558	29.789	37.052	36.792
27	Ballast Chokes	-	-	-	0.102	-
28	Balls & Footballs	0.011	0.473	1.726	3.652	3.644
29	Bea Wire Rings	0.422	0.442	0.339	0.300	0.531
30	Bead Wire	0.153	0.822	0.772	0.793	1.115
31	Bed,Table,Kitchen,Toilet Linen	-	-	-	-	0.006
32	Bicycle Parts	-	0.001	-	0.183	-
33	Biscuits	0.543	2.341	1.522	3.169	3.654
34	Bobbins Of Iron & Steel	0.001	-	-	-	-
35	Bone Crushing	3.681	6.108	6.718	6.262	4.121
36	Boxes,Wood	-	-	0.064	0.035	0.028

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
37	Brass Hardware (Nails, Screws, Washers Etc)	0.073	0.502	0.179	0.034	0.358
38	Brass Rods	0.006	0.023	0.022	0.038	0.162
39	Brass Water Sanitary Fittings	12.259	7.447	6.049	7.841	9.021
40	Brass Wires	0.548	1.125	0.483	0.472	0.427
41	Brassieres	-	-	-	0.045	0.001
42	Bricks,Blocks,Tiles Of Refractory Nature	3.832	3.632	3.271	2.786	2.883
43	Brushwares	0.063	0.061	0.086	0.052	0.135
44	Bubble Gum	0.005	0.019	1.088	1.586	0.029
45	Building Bricks Of Ceramics	6.616	0.115	0.014	0.118	0.003
46	Building Components	0.477	1.599	1.334	1.717	1.548
47	C.N.G. Kit	-	0.360	0.780	1.999	2.369
48	Canvas Cloth/Cover For Canvas Hose	0.298	0.466	0.492	0.651	0.499
49	Capacitors	1.077	1.108	1.258	0.591	1.843
50	Carbon Dioxide Gas(CO_2)	3.203	3.416	4.714	4.853	3.116
51	Carpets Synthetic (Machine Made)	0.875	0.328	0.448	1.693	0.688
52	Carpets Tufted (Hand Knitted)	1.586	1.363	1.255	2.139	3.080
53	Cassettes Recorded(Audio/Video)	-	-	-	0.002	-
54	Casting Machine/Metal Foundry	0.654	2.134	3.301	1.936	2.055
55	Cement	-	-	0.020	33.295	30.766
56	Cement-Making Machinery	0.156	0.154	0.414	0.458	0.102
57	Ceramic Tiles	18.272	15.879	33.830	22.361	29.619
58	Chemicals Inorganic/Industrial Gases	0.035	0.562	0.784	0.951	0.598
59	Chemicals Organic	1.087	0.883	0.577	1.074	2.550
60	Chip Board	2.712	2.265	2.733	2.859	9.283
61	Choline & Its Salts;Lecithins	-	-	-	0.001	0.027
62	Cigarettes	13.795	54.043	37.007	72.754	80.991
63	Cigerette Filter Rods	-	-	-	-	0.577
64	Circuit Breaker,Electrical	2.159	2.048	2.804	0.900	0.994
65	Cloth Articles Accessories Of	0.367	0.800	1.056	0.984	1.341
66	Coat Hangers Iron Or Steel	0.007	-	-	-	-
67	Colouring Material(Other)	0.021	0.026	0.032	0.059	0.131
68	Computer Parts	0.037	0.099	1.693	12.884	12.169
69	Concrete Components	0.075	0.103	0.156	0.110	0.012
70	Confectionery & Bakery Products	5.624	5.906	2.537	4.011	3.342
71	Conveyor Belts Of Textile Materials	-	-	-	0.027	0.146
72	Copper Rods	0.170	0.648	0.508	1.878	1.174
73	Copper Strips	0.097	0.387	0.596	1.072	1.539
74	Corn Syrups	2.858	1.306	0.021	-	-

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
75	Corrogated & Solid Boards	0.008	-	-	-	0.022
76	Corrugated Packages,Cartons, Boxes Etc	4.151	2.990	2.964	3.307	4.012
77	Cotton Fabrics	1.013	0.020	0.058	0.115	1.750
78	Cotton Seed Oil	-	-	0.082	-	0.205
79	Cotton Sewing Thread	-	-	-	0.045	-
80	Cotton Yarn	54.537	60.964	86.858	28.371	24.968
81	Creams & Polishes For Footwear	0.070	0.149	0.129	0.152	0.199
82	Crockery (Ceramic)	27.286	28.376	12.613	8.860	6.857
83	Cutlery	1.841	2.838	2.838	4.553	4.565
84	Decolourising / Fuller'S Earths	-	0.052	-	-	-
85	Decoration Pieces	0.102	0.138	0.091	0.013	0.217
86	Deep Freezers	-	-	0.093	0.001	0.018
87	Detergents	2.111	8.371	6.531	11.596	10.612
88	Diesel/Semi-Diesel Engine Parts	0.025	0.031	0.128	0.070	0.062
89	Drawn Wire	0.124	0.105	0.041	0.015	0.015
90	Drill Machines	0.015	0.004	-	-	-
91	Dusters/Cleaning Cloths	-	0.015	-	0.011	0.027
92	Dyeing Of Hoisery Cloth	0.060	0.239	0.402	0.392	0.595
93	Dyes & Colours	-	0.038	0.333	0.337	0.124
94	Elec Generating Sets & Rotary Converters	2.308	2.220	1.505	0.975	1.288
95	Electric Bulbs & Tubes	-	0.376	0.360	0.034	1.031
96	Electric Fans	52.835	41.348	20.289	40.866	47.490
97	Electric Lighting & Signalling Eqpt	-	0.003	0.292	3.381	2.623
98	Electric Motors	1.796	2.425	2.556	3.176	4.000
99	Electric Welding Wires,Rods, Electrodes	-	-	-	0.011	-
100	Electrical Energy	-	6.532	2.190	1.339	2.982
101	Electrical Goods & Parts(Nos)	11.562	16.239	19.739	17.203	14.455
102	Electro-Mechanical Hand Tools	0.877	0.169	0.111	0.021	0.106
103	Embroidery	1.658	2.947	4.076	4.282	4.476
104	Emery Papers(Regmal)	1.000	0.681	0.390	0.330	0.867
105	Enamelled Copper Wire	1.076	2.021	1.042	2.145	1.624
106	Fabric Boards	-	0.030	-	-	-
107	Fabrications	0.013	0.038	0.205	-	0.005
108	Fan Parts	2.566	2.269	2.012	1.619	2.297
109	Fibre Glass	0.009	-	0.048	-	0.084
110	Finishing Material For Leather Industry	-	-	-	0.003	0.003
111	Fire Estinguisher Parts	0.095	0.190	0.117	0.231	0.160
112	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	0.646	0.488	0.919	0.418	0.449

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
113	Flat-Rolled Products Of Stainless Steel	0.102	0.271	0.208	0.750	0.258
114	Flax Cloth	-	-	0.042	0.110	0.438
115	Flour Mills	-	-	-	-	0.019
116	Foam & Foam Products	1.272	1.379	2.967	3.260	5.571
117	Food Colours	0.509	0.351	0.193	0.990	1.273
118	Food Products	0.876	2.166	2.244	2.668	3.595
119	Footwear	47.891	47.737	39.476	11.912	27.330
120	Forging/Die Stamping Machine/Presses	-	-	0.330	0.107	0.116
121	Formaldehyde & Paraformaldehyde	0.566	0.425	0.339	0.556	0.534
122	Fruit Or Vegetable Juices	0.037	0.190	0.089	0.331	1.605
123	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	0.005	0.001	-	-	-
124	Fruits & Vegetables Preserved	-	-	-	0.003	-
125	Furnace For Heat Of Ores/Metals	-	-	0.003	-	-
126	Furnace Oil	-	-	0.004	0.007	0.236
127	Furniture(Plastic)	-	-	-	0.014	-
128	Furniture(Steel)	0.997	1.150	1.473	1.474	1.789
129	Furniture(Wooden)	8.980	3.470	8.956	17.641	12.044
130	G.I.Pipes	6.366	8.428	6.034	5.184	3.715
131	Gas Appliances(Other)	2.035	0.709	0.661	1.232	1.187
132	Gasoline Dispensing Pumps	-	-	-	0.007	-
133	Gloves,Mittens & Mitts Knitted	1.721	2.613	1.451	0.110	1.062
134	Glycerine	8.017	6.457	6.381	10.801	12.545
135	Gold	-	-	0.073	0.049	0.068
136	Goldi Locks	0.030	0.021	0.219	0.208	0.432
137	Grinding Wheels Without Framework	0.779	0.547	0.931	1.301	0.941
138	Gypsum Powder	0.949	0.686	0.663	0.787	1.807
139	Handicrafts	-	-	-	0.035	-
140	Hides & Skins	0.271	0.701	0.947	0.352	0.668
141	Hinges	0.227	0.161	0.506	0.661	0.364
142	Hydrogen Gas	0.009	0.007	-	1.156	2.000
143	Ice Cream	0.162	0.365	1.029	4.236	4.258
144	Importer/Whole Saler	14.049	11.699	20.058	23.607	36.864
145	Ingot,Aluminium	3.212	3.236	7.655	5.089	8.796
146	Ingot,Stainless Steel	1.117	1.982	1.918	1.222	0.623
147	Injection/Blow Moulding	-	-	-	-	0.008
148	Insecticides	0.043	0.174	0.064	-	-
149	Interchangeable Tools For Hand Tools	0.148	0.220	0.108	0.074	0.123
150	Iron & Steel Products	3.429	4.265	2.833	4.285	4.084

Gujranwala

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
151	Iron Or Steel Ingots	8.168	6.613	10.664	20.162	68.873
152	Jewellery Of Precious Metal	-	-	0.005	0.070	0.081
153	Jute Products	-	-	-	0.039	-
154	Knitted Garments / Hosiery	-	0.011	0.025	0.217	0.151
155	Knitted Or Crocheted Fabrics	-	-	-	0.138	0.293
156	Knitting Yarn	0.703	0.984	0.258	0.410	0.432
157	Labels,Badges Of Textile	0.063	0.024	0.008	0.056	0.007
158	Laces & Braids	0.042	0.150	0.129	0.100	0.519
159	Lamination	0.253	0.360	0.498	0.467	0.523
160	Latex	0.037	0.113	0.269	4.050	0.912
161	Lathe Machine,Horizontal	-	-	-	0.109	0.062
162	Laundry Soap	2.680	1.172	1.507	3.319	2.535
163	Leather Articles	1.064	1.779	3.954	6.743	9.995
164	Leather Garments	0.294	0.743	4.901	9.813	21.608
165	Liquid Glucose,Glucose	0.069	0.001	0.496	1.420	0.847
166	Liquified Petroleum Gas (LPG)	-	-	0.412	0.343	0.661
167	Live Poultry	-	0.046	0.130	0.021	0.007
168	Lpg Cylinders	1.209	2.338	5.150	4.343	3.892
169	M.M.Yarn Hard Waste	11.840	25.744	10.674	7.219	3.228
170	M.M.Yarn Soft Waste	17.575	27.700	23.223	6.310	2.816
171	M.S.Pipes	0.082	0.204	0.102	0.214	0.059
172	M.S.Products (Mild Steel Rerolled)	10.294	10.862	14.619	11.036	9.049
173	Mach.For Sugar Manuf.Other Than Crusher	0.188	0.413	0.359	0.214	0.115
174	Machine Parts,Not Elsewhere Specified	0.051	0.154	0.331	1.564	1.635
175	Machinery For Manuf.Of Confectionery Etc	1.076	1.446	1.084	1.001	0.371
176	Machinery Parts & Agricultural Parts	0.136	0.164	0.363	2.569	0.489
177	Machinery Parts (Mechenical)	4.955	10.317	9.168	8.510	9.506
178	Maize Products	0.038	0.217	0.294	0.412	1.149
179	Maize Starches	2.578	5.613	11.605	12.529	2.970
180	Man Made Fibres & Yarn	-	-	0.015	0.123	0.104
181	Marble Tiles	0.587	0.503	0.053	0.112	0.070
182	Match Boxes	-	0.003	0.020	0.022	0.015
183	Mats & Rugs	-	0.182	-	0.038	0.213
184	Melamine	-	-	0.035	0.427	0.343
185	Metal Containers	2.560	1.318	1.034	2.192	0.009
186	Metal Products Sheets	0.301	0.335	0.241	0.578	1.476
187	Metallised Products	2.764	3.439	2.890	3.358	3.654
188	Milk And Cream	0.283	1.957	1.938	2.788	3.336
189	Milk Cream	-	-	-	0.050	-

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
190	Miscellaneous Chemical Products	0.964	1.638	1.791	2.176	4.043
191	Monofilament Guts	0.203	0.018	0.130	0.079	0.302
192	Motor Cars	-	-	-	0.025	0.025
193	Motor Cycles	-	-	-	0.043	0.545
194	Music Instruments	0.005	0.002	-	0.040	0.148
195	Natural Gas	-	0.661	0.635	0.859	1.157
196	Nickle	-	-	-	-	0.041
197	Nozzles	-	-	-	0.010	0.014
198	Nylon Chips/Polyester Chips	-	-	-	0.052	0.233
199	Other Engines & Motors	0.699	0.084	-	-	0.221
200	Other Telephony/Telegraphy Apparatus	-	0.130	0.038	0.155	0.119
201	Oxygen Gas	0.456	0.518	0.592	0.812	0.880
202	Pads & Puffs (Cosmetic Use)	-	0.005	-	0.001	-
203	Paint & Varnishes	0.074	-	0.032	0.245	1.227
204	Palm Oil	-	-	-	-	0.473
205	Paper & Paperboard	10.835	10.795	18.468	18.467	18.460
206	Paper & Paperboard (Hand-Made)	0.031	1.063	1.771	2.910	3.259
207	Paper & Paperboard Coated/Impregnated	-	-	0.021	0.029	0.002
208	Paper Cones,Bobbins Etc	3.184	3.166	3.515	3.149	2.723
209	Paper Products	0.714	0.111	-	1.504	0.260
210	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	0.006	-	-
211	Paper Roll/Sheet	0.516	0.280	0.012	0.055	0.110
212	Perfumery & Cosmetics	0.018	0.075	0.152	0.320	1.870
213	Pesticides	-	-	-	-	1.048
214	Pharmaceutical Products	0.013	0.005	0.081	0.895	1.088
215	Photographic Plates Or Films Developed	0.084	0.122	0.486	0.068	0.172
216	Pig Iron	0.027	0.340	0.156	0.172	0.103
217	Pile Fabrics	0.088	-	-	-	-
218	Pipe & Tube Fittings Of Iron Or Steel	-	0.033	0.271	1.259	0.341
219	Plastic Crockery	0.642	0.129	0.012	0.196	0.206
220	Plastic Printing	0.446	0.423	0.454	0.531	0.456
221	Plastic Products(Others)	4.133	4.203	3.449	4.258	4.612
222	Plastic Ropes	-	-	0.083	0.062	0.083
223	Plastic Sheets & Other Articles	0.074	0.266	0.058	0.191	0.228
224	Plastic Shoes	-	0.041	0.139	0.007	-
225	Plywood	0.967	1.419	0.981	1.122	1.084
226	Pol Products (Including Petroleum, Lubricating Oils)	16.834	11.838	5.933	6.276	7.314
227	Polyester Filament Yarn	3.123	1.117	1.667	2.009	3.362

Gujranwala

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
228	Polyester Staple Fibre	-	-	0.016	0.083	0.048
229	Polyester Zips	-	0.106	0.053	0.032	0.205
230	Polyethylene Bags	1.501	1.233	0.956	0.714	0.877
231	Polypropylene Bags	0.730	0.671	0.193	0.441	0.699
232	Potato Chips	0.045	0.064	0.063	0.296	0.338
233	Pottery	3.392	4.062	15.756	16.741	9.505
234	Poultry Feed	0.090	-	-	-	-
235	Power Looms(Grey/Ticken Cloth)	3.772	3.087	12.255	25.690	18.380
236	Power Transformers	0.063	0.095	0.128	0.208	1.261
237	Prepared Additives For Mineral Oils	-	-	-	0.001	0.001
238	Preserved Food	-	-	-	0.031	0.051
239	Primary Cells & Batteries	-	-	-	0.022	0.182
240	Printing Industries/Press	0.292	0.290	0.799	0.980	1.246
241	Printing Inks	-	0.014	0.347	0.861	1.072
242	Processed Cotton Cloth	0.659	0.971	0.828	1.591	2.768
243	Processed Fabrics	21.625	13.992	10.915	13.670	13.987
244	Pvc Pipes	0.577	0.413	1.292	1.078	1.270
245	Raw Rubber	-	0.010	0.006	0.205	-
246	Rcc Pipes	0.010	-	0.202	0.186	0.250
247	Ready Made Garments	5.773	0.370	2.626	5.924	5.421
248	Refractory Cements,Mortars, Concrete Etc	-	0.034	0.148	0.365	0.191
249	Resin Material(Other)	0.020	0.056	0.025	0.102	0.068
250	Rice	0.033	0.071	0.553	18.801	6.712
251	Rolls For Rolling Mills	-	-	-	0.128	0.192
252	Rubber Goods	9.247	13.473	15.192	18.187	19.308
253	Saddlery Goods	-	-	-	-	0.059
254	Sand (Salica Sand)	-	0.037	0.071	-	-
255	Sanitary Fittings	1.378	2.639	1.594	2.218	2.345
256	Sanitary Ware Of Iron Or Steel	0.025	0.402	0.154	0.028	0.200
257	Sanitary Ware Of Plastic	-	-	-	0.005	-
258	Sanitary Wares Of Ceramic	9.947	6.452	10.462	11.396	10.211
259	Saw Machine (Wood Working)	-	-	-	0.001	-
260	Scraps Of Iorn Or Steel (Ship Breaking)	2.460	3.028	5.197	3.930	7.211
261	Screws,Bolts & Nuts Of Iron Or Steel	0.007	0.077	0.067	0.549	1.413
262	Seed Business	-	0.017	0.107	0.423	0.022
263	Services (Including Telephone/ Fax Etc)	-	1.280	4.871	7.558	11.394
264	Services On Board	-	-	0.555	1.639	1.177
265	Sewing Thread Of Man Made Stapple Fibre	-	0.286	0.503	0.601	0.740

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
266	Shoe Uppers(Leather/ Composition Of Lthr)	1.982	2.092	2.928	3.697	3.566
267	Sign Boards/Advertisements Etc.	-	0.005	0.002	0.053	0.170
268	Silk Yarn	0.951	0.093	0.206	0.511	0.216
269	Sisal Ropes	-	0.050	0.370	1.074	0.934
270	Slide Fastners	-	-	-	0.029	0.029
271	Soap Stocks	1.671	2.418	0.960	0.521	0.522
272	Soda Ash	-	-	0.149	0.105	0.035
273	Sodium Silicate	-	-	-	0.005	-
274	Speaker Parts	-	0.017	-	0.085	0.014
275	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	0.001
276	Spectacles,Sunglasses & Goggles	0.034	0.095	1.002	0.462	0.381
277	Spices	-	-	0.008	0.059	0.099
278	Spinning Machines Textile	-	0.021	0.037	0.480	0.854
279	Sports Goods	5.686	10.053	21.182	18.355	21.423
280	Spring Mattresses	-	-	0.004	0.006	0.001
281	Springs & Leaves Of Iron & Steel	-	-	-	0.029	-
282	Stainless Steel Utencils	1.386	1.577	1.251	3.141	4.411
283	Stationery	0.087	0.915	1.078	2.810	3.302
284	Steel Fixtures	0.011	0.015	-	-	-
285	Steel Pipes	0.294	0.931	1.423	1.142	0.732
286	Steel Safe	-	-	0.116	0.482	0.080
287	Steel Slabs	0.485	0.965	1.503	1.431	5.960
288	Steel Wire Stranded	0.092	0.094	0.055	0.183	0.367
289	Steel Wires	0.039	0.032	0.254	0.255	0.078
290	Steel Wools	0.003	0.004	-	-	0.030
291	Stone Articles	-	-	0.002	-	-
292	Stone Powder	1.299	0.962	1.273	1.743	1.146
293	Storage Tanks Of Iron Or Steel	-	-	-	-	0.042
294	Straw Board	4.722	4.077	4.002	3.922	4.307
295	Sugar (Including Baggasse And Molasses)	318.009	373.923	265.585	450.479	462.330
296	Surgical Instruments & Appliances	0.982	2.152	6.968	7.582	17.689
297	Sweets	0.057	0.107	0.314	0.759	0.510
298	Switch Gear	-	-	-	-	0.274
299	Switches,Relays,Fuses Etc	-	-	-	-	0.114
300	Synthetic Filment Yarn	0.412	0.313	1.107	1.143	1.128
301	Table,Kitchen Ware Of Aluminium	8.312	7.112	4.567	7.336	9.937
302	Table,Kitchen Ware Of Plastic	-	-	-	0.058	0.077
303	Tanned Leather Of Goat/Kid Skin	0.006	-	-	0.040	0.550
304	Tanned Leather Of Sheep/ Lamb Skin	-	-	0.034	0.134	0.094

Gujranwala

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
305	Tea	7.380	25.787	18.981	27.659	28.251
306	Television Sets	-	-	-	0.015	0.027
307	Tent & Tarpauline	-	-	0.003	0.009	0.189
308	Terry Fabrics	3.742	0.261	0.534	0.534	0.424
309	Textile Fabrics Otherwise Impregnated	4.954	0.008	0.724	2.874	11.440
310	Textile Products	-	-	-	0.617	5.818
311	Textured Yarn	-	-	-	-	0.005
312	Thermo Pack	0.013	0.018	0.059	0.028	0.024
313	Thermosole Goods	0.004	0.013	0.049	0.044	0.097
314	Timber Wood	0.109	7.168	5.744	4.399	6.712
315	Time Switches	-	0.012	0.038	0.095	0.118
316	Tin Plate Of Iron Or Steel	0.006	0.012	0.053	1.013	1.489
317	Tins/Tin Containers	0.048	0.355	0.644	0.762	0.358
318	Tissue Papers	0.026	0.079	0.052	-	0.005
319	Tobacco Extracts & Essences	-	-	1.641	5.764	5.784
320	Toilet Soap	26.471	25.827	17.009	26.589	33.914
321	Tools & Implements	0.165	0.217	0.316	0.503	0.768
322	Toothpaste	-	-	0.103	0.023	0.063
323	Toothpaste/Toothpowder	0.056	0.421	0.367	0.291	1.268
324	Towels & Bathrobes	0.014	0.011	0.099	0.762	0.446
325	Toys (Stuffed)	-	-	-	0.040	0.214
326	Track Suits,Ski Suits,Swimwear	-	0.006	0.003	0.005	0.380
327	Tractor Parts	-	0.280	0.263	0.255	0.101
328	Transmission Equipment	-	-	-	-	0.005
329	Tyres & Tubes	0.675	0.963	0.837	0.840	1.114
330	Tyres & Tubes (Bicycles)	2.773	2.835	2.279	1.154	4.207
331	Tyres & Tubes (M/Cycle,Scooter,Rickshaw)	0.082	0.348	0.215	0.345	0.380
332	Vegetabel Oil	-	0.092	0.342	0.487	0.398
333	Vegetable Ghee	-	-	-	1.105	1.046
334	Velvet	-	-	0.503	-	1.759
335	Viscose Yarn	-	-	0.044	0.296	-
336	Wadding	0.080	0.676	1.013	0.602	1.277
337	Washing Machine Parts, Of Plastic	1.084	1.909	2.674	1.672	0.722
338	Washing Machines	11.601	8.237	8.130	7.832	7.975
339	Waste & Scrap Of Aluminium	0.146	0.073	0.211	0.242	0.355
340	Waste & Scrap Of Copper	-	0.005	-	0.005	-
341	Waste & Scrap Of Plastic	0.545	0.296	0.295	0.280	0.440
342	Watches And Clocks	-	-	-	0.084	0.160
343	Water Meters,Electric Or Gas Meters	0.458	1.059	0.652	0.520	0.238

Gujranwala (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
344	Water Pumps	0.176	0.133	0.121	0.220	0.136
345	Wires & Cables	-	-	-	-	0.023
346	Wood In The Rough	0.015	1.784	1.175	0.428	2.689
347	Woolen Yarn	1.600	5.016	2.343	2.049	2.779
348	Woven Fabrics Of Silk Or Of Silk Waste	-	-	-	-	0.020
349	Woven Fabrics Of Synthetic Filament Yarn	0.006	-	0.055	0.114	0.103
350	Woven Fabrics Of Wool/Fine Animal Hair	1.916	0.717	0.438	0.768	1.074
351	Zinc Oxide	-	-	0.038	0.129	0.046
352	_Miscellaneous Collections	47.715	200.506	-10.236	85.267	51.839
	Grand_Total	**1,286.800**	**1,632.000**	**1,352.390**	**1,843.735**	**2,046.898**
	Refund Amount	489.800	539.010	655.140	1,226.635	1,464.636
	Net Receipt	**797.000**	**1,092.990**	**697.250**	**617.100**	**582.262**

TABLE-32.8
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Aerated Waters/Beverages	171.792	179.031	147.040	232.338	255.898
2	Agricultural Sprayers	-	-	-	-	-
3	Agricultural Tractor Engines	-	-	-	-	-
4	Air Compressor Fan Etc	-	-	-	-	-
5	Air Conditioner Parts,Of Plastic	-	-	-	0.039	0.051
6	Air Conditioners	-	0.003	0.014	0.018	0.011
7	Air Coolers/Desert Coolers	0.006	0.007	-	-	0.001
8	Alcohol	-	-	0.019	0.006	-
9	Aluminium Plates,Sheets & Strips	-	0.005	0.066	0.062	0.038
10	Amino/ Phenolic Resin	0.285	0.454	0.122	0.193	-
11	Arms & Ammunition	0.287	0.237	0.217	0.167	0.282
12	Artists' Colour Material	1.105	2.146	1.425	2.033	1.205
13	Assembling Of Motor Vehicles (Passenger)	-	-	-	0.003	0.075
14	Auto Parts	0.154	0.478	1.214	3.095	3.002
15	Autocycles Including Rickshaw	-	0.006	0.267	0.359	0.122
16	Bags (Packing,Goods,Of Woven Textile)	0.103	0.087	0.587	0.161	0.120
17	Baling Hoops	-	0.003	0.002	0.008	-
18	Battery Carbon	-	-	-	-	0.103
19	Battery Covers (Of Metal/Plastic)	-	0.032	0.034	0.009	0.079
20	Battery Separators	-	-	-	-	0.026
21	Bed Spreads	-	10.638	0.941	0.833	0.112
22	Bed,Table,Kitchen,Toilet Linen	-	0.401	0.289	0.275	0.182
23	Bicycle Parts	-	-	-	-	0.008
24	Biscuits	0.434	0.995	1.837	3.866	4.341
25	Blades For Saws Of All Kind	0.024	0.083	0.045	0.062	0.052
26	Blades(Safety)	0.003	0.019	0.048	0.035	0.009
27	Blanket Woollen	-	-	-	-	0.163
28	Bleaching Powder	-	-	0.271	0.779	0.609
29	Bolts & Nuts Of Nickel	-	-	0.011	-	0.007
30	Buckles	0.133	0.201	0.170	0.295	0.284
31	Building Bricks Of Ceramics	12.120	0.555	0.398	0.346	0.343
32	Building Components	-	0.012	0.016	0.007	0.006
33	Buildings(Pre-Fabricated)	-	-	-	-	-
34	Bus,Tractor,Truck Bodies	0.156	0.129	0.085	0.165	0.133
35	Butter	0.608	1.690	1.567	3.882	5.316
36	Carbon Dioxide Gas(CO_2)	0.084	0.483	1.273	0.692	1.234
37	Carpet Underlay	-	-	-	-	-

Faisalabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
38	Carpets Tufted (Hand Knitted)	0.012	0.037	0.002	0.001	0.129
39	Carpets Woollen (Machine Made)	4.249	2.961	0.011	-	-
40	Carton Machine	-	-	-	0.026	0.015
41	Caustic Soda	221.183	164.478	121.099	125.640	126.673
42	Cement	16.431	35.185	301.433	519.980	492.610
43	Cement Construction Blocks	-	-	-	-	-
44	Cement-Making Machinery	-	-	-	-	-
45	Cheese	9.912	11.037	14.220	11.232	10.541
46	Chemicals Inorganic/ Industrial Gases	2.500	1.607	1.176	3.312	2.941
47	Chemicals Organic	0.472	0.522	0.765	4.187	2.668
48	Chip Board	13.611	8.678	6.776	6.977	7.421
49	Cigarettes	15.097	57.733	44.572	81.738	92.210
50	Cigerette Filter Rods	-	-	-	-	0.233
51	Clocks With Watch Movements	0.662	0.990	0.855	0.984	1.090
52	Cloth Articles Accessories Of Leather	-	-	-	0.060	0.061
53	Coal Mines	36.787	35.282	32.979	33.474	41.770
54	Coal Tar	0.371	0.201	0.172	0.295	0.337
55	Coat Hangers Iron Or Steel	-	-	-	-	-
56	Computer Parts	-	0.097	0.087	0.322	0.325
57	Concrete Components	0.251	0.230	0.053	0.055	1.287
58	Confectionery & Bakery Products	3.210	4.040	2.927	3.345	3.820
59	Control Panels	0.057	0.110	0.273	0.014	-
60	Conveyor Belts Of Vulcanised Rubber	-	-	0.103	0.354	0.060
61	Corn Oil	0.006	0.018	0.027	0.068	0.064
62	Corrogated & Solid Boards	0.237	0.136	0.143	0.148	0.136
63	Corrugated Packages,Cartons, Boxes Etc	1.876	2.568	3.387	4.263	5.381
64	Cotton Carded Or Combed	0.032	0.030	0.024	0.353	0.117
65	Cotton Fabrics	68.924	31.270	75.851	88.267	61.901
66	Cotton Linters	-	-	3.142	4.672	3.601
67	Cotton Not Carded Or Combed (Ginned)	627.284	738.883	703.390	497.726	490.072
68	Cotton Seed Oil	-	0.010	0.010	0.011	-
69	Cotton Sewing Thread	0.024	-	0.038	0.230	0.661
70	Cotton Yarn	537.450	685.025	582.654	337.917	212.642
71	Creams & Polishes For Footwear	0.029	0.063	0.078	0.056	0.032
72	Crockery (Ceramic)	-	-	-	0.058	0.027
73	Crough Coal	-	-	-	-	0.003
74	Curtains	0.275	0.053	0.010	0.005	-
75	Custard Powder	0.006	0.034	0.010	0.017	0.015
76	Dairy Produce,Eggs,Natural Honey Etc	-	-	-	-	-
77	Detergents	0.985	1.754	1.139	1.347	1.649

Faisalabad

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
78	Distilled Water/Distillery Products	0.011	0.003	0.027	0.040	0.079
79	Dusters/Cleaning Cloths	0.001	-	-	-	-
80	Dyeing Extracts	-	-	-	0.058	0.299
81	Dyeing Of Hoisery Cloth	-	-	0.941	1.070	1.240
82	Dyes & Colours	8.962	11.780	26.576	35.433	29.069
83	Elec Generating Sets & Rotary Converters	-	-	-	-	-
84	Electric Accumulators & Parts Thereof	-	-	-	-	-
85	Electric Control Equipment	0.073	0.133	0.137	0.184	0.239
86	Electric Lighting & Signalling Eqpt	-	0.020	0.025	0.027	0.082
87	Electric Motors	0.039	0.002	0.015	-	0.128
88	Electric Water Coolers	0.021	0.026	0.023	0.027	0.018
89	Electrical Energy	-	119.195	180.473	201.829	174.708
90	Electrical Goods & Parts(Nos)	0.142	0.857	2.727	3.976	3.468
91	Embroidery	7.341	8.486	8.427	9.340	9.700
92	Fabric Boards	-	-	-	-	-
93	Fabrications	0.005	0.006	0.374	0.160	-
94	Farlac	-	-	-	-	-
95	Fertilizers/Urea	0.107	1.172	18.973	114.942	193.264
96	Fibre Glass	0.003	-	-	-	0.007
97	Flour Mills	-	-	-	-	-
98	Flush Doors	-	-	-	-	0.004
99	Foam & Foam Products	0.067	-	-	-	-
100	Food Products	1.398	3.478	3.480	5.260	5.270
101	Footwear	3.756	2.483	3.039	1.720	1.232
102	Formica	-	-	-	-	-
103	Fruit Or Vegetable Juices	2.097	6.038	2.074	5.967	3.486
104	Fruits & Vegetables Preserved	0.002	-	-	-	-
105	Furniture(Steel)	0.198	0.819	1.703	0.836	1.308
106	Furniture(Wooden)	0.082	0.652	1.360	1.832	1.112
107	G.I.Pipes	-	-	-	-	-
108	Gas Appliances(Other)	0.094	0.076	0.073	0.084	0.129
109	Gases & Acids	-	0.172	1.034	1.840	2.090
110	Gents Vests Etc Not Of Cotton/Mm Fibres	-	-	-	-	-
111	Gents Vests Etc Of Cotton	-	0.005	0.458	1.276	0.770
112	Glass & Glasswares Etc	0.446	0.480	0.716	1.623	1.311
113	Glass Bottles	-	-	-	-	-
114	Glue & Synthetic Resines All Sorts	0.094	0.139	0.188	0.220	0.220
115	Gold	-	-	-	-	-
116	Grills/Netting/Fencing/Wire Gauzes	0.530	0.011	-	-	-
117	Guar Gums	-	0.036	0.047	0.162	0.042
118	Gypsum Powder	-	0.254	0.011	0.136	0.350

Faisalabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
119	Hard Wastes	-	-	-	-	-
120	Heat Exchanger	-	-	-	-	-
121	Hydrochloric Acid	0.118	0.240	0.186	0.267	0.142
122	Ice Cream	1.269	3.161	1.975	3.806	3.520
123	Importer/Whole Saler	44.474	47.407	62.127	92.773	101.687
124	Insecticides	-	-	-	0.103	-
125	Iron & Steel Products	0.155	0.392	0.564	1.564	1.318
126	Iron Or Steel Billets	-	-	-	0.002	-
127	Iron Or Steel Ingots	0.264	1.888	1.663	1.710	1.441
128	Jams & Jellies	-	-	-	-	-
129	Jute Products	80.920	60.063	41.635	13.586	30.639
130	Knitted Or Crocheted Fabrics	0.819	2.490	7.299	7.172	9.228
131	Knitting Yarn	-	-	0.523	1.551	1.525
132	Labels,Badges Of Textile	0.415	0.443	0.843	1.212	1.545
133	Laces & Braids	-	-	0.038	0.041	0.058
134	Ladies Panties,Vest Not Of Cotton/Mm Fib	-	-	-	-	-
135	Lathes,Numerically Controlled	-	-	-	0.026	0.013
136	Leather Garments	0.002	-	0.027	0.002	0.111
137	Lime	-	0.798	1.160	2.183	0.889
138	Liquid Glucose,Glucose	333.636	332.170	333.397	329.595	391.714
139	Lpg Cylinders	-	-	0.006	0.075	0.127
140	M.M.Yarn Soft Waste	-	-	0.043	0.259	0.378
141	M.S.Bars & Rods	0.070	0.084	-	-	-
142	M.S.Pipes	1.599	3.821	1.050	0.550	0.810
143	M.S.Products (Mild Steel Rerolled)	0.127	0.266	0.098	0.295	0.040
144	Machine Parts,Not Elsewhere Specified	0.066	0.183	0.220	1.688	1.428
145	Machinery For Bleaching,Washing,Drying	0.013	0.014	0.159	0.010	0.289
146	Machinery Parts & Agricultural Parts	0.691	0.832	0.997	1.519	1.370
147	Machinery Parts (Mechenical)	21.287	2.401	2.938	4.445	3.823
148	Maize Products	0.265	0.186	0.175	0.149	0.158
149	Maize Starches	1.166	3.148	1.906	0.652	0.702
150	Man Made Fibres & Yarn	15.231	7.898	11.157	6.544	3.378
151	Mango Pulp	0.195	0.356	0.518	0.305	0.133
152	Marble Tiles	1.143	0.999	0.885	0.800	0.605
153	Match Boxes	0.010	0.034	0.029	0.036	0.055
154	Mats & Rugs	-	-	0.010	0.022	0.017
155	Meat Of Sheep,Goat Fresh,Chilled,Frozen	-	-	-	-	-
156	Melamine	0.047	0.017	0.009	0.001	-
157	Metal Containers	6.180	4.326	2.475	2.589	1.754
158	Metal Containers For Carriages	-	-	-	-	-
159	Metal Products Sheets	-	-	-	0.003	-

Faisalabad

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
160	Metallised Products	0.005	-	-	-	-
161	Milk And Cream	0.051	0.774	1.118	2.639	1.790
162	Milk Cream	0.072	0.204	0.189	0.415	0.378
163	Mineral Water	-	-	-	0.041	0.150
164	Miscellaneous Chemical Products	-	0.001	0.108	0.103	0.036
165	Motor Cars	-	0.001	-	0.029	0.067
166	Motor Cycles	0.008	0.034	0.221	0.199	0.435
167	Natural Gas	-	-	-	-	0.001
168	Oil Cake	3.280	2.742	3.002	3.482	3.615
169	Oil Dirts	-	-	0.015	0.013	0.006
170	Oil Filters	-	-	-	-	0.007
171	Other Metals	-	-	-	-	-
172	Oxygen Gas	0.352	0.039	0.022	0.037	0.035
173	Paint & Varnishes	3.723	3.816	3.425	3.182	2.779
174	Paper & Paperboard	7.898	5.236	4.761	4.386	5.042
175	Paper & Paperboard Coated/Impregnated	0.137	-	0.005	0.259	-
176	Paper & Paperboard Converters	0.047	0.048	0.045	0.038	0.087
177	Paper Cones,Bobbins Etc	30.608	23.404	30.168	23.320	17.795
178	Paper Products	1.587	0.651	1.217	1.945	3.600
179	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	0.366	0.160	0.883
180	Paper Roll/Sheet	-	0.026	0.448	0.453	0.259
181	Paper Sacks	4.169	1.434	1.796	1.875	0.925
182	Perfumery & Cosmetics	1.512	3.989	3.874	4.651	4.900
183	Pharmaceutical Products	0.172	1.538	2.986	4.435	5.405
184	Photographic Films In Rolls Etc	0.247	0.218	0.218	0.312	0.315
185	Photographic Plates Or Films Developed	-	-	0.012	0.039	0.046
186	Pig Iron	-	-	-	-	-
187	Plaster Of Paris	-	-	-	0.032	0.041
188	Plastic Crockery	0.294	0.301	0.619	0.516	0.641
189	Plastic Printing	0.273	0.251	0.514	0.193	0.205
190	Plastic Products(Others)	1.160	2.374	1.350	1.554	1.170
191	Plastic Sheets & Other Articles	-	0.017	0.179	0.110	0.111
192	Plastic Tabular Film	0.015	0.156	-	-	-
193	Plywood	0.105	0.022	-	-	-
194	Pol Products (Including Petroleum, Lubricating Oils)	4.001	6.998	5.439	2.046	2.229
195	Polyester Filament Yarn	1.331	5.766	5.662	2.630	1.928
196	Polyester Staple Fibre	213.188	164.022	173.821	163.897	222.526
197	Polyethylene (Sp.Gravity Less Than 0.94)	-	-	0.001	0.008	-
198	Polyethylene Bags	6.216	9.200	5.751	4.559	6.434
199	Polypropylene Bags	1.168	2.098	3.335	1.717	0.825
200	Polyvinyl Chloride	-	-	-	-	-

Faisalabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
201	Poultry Feed	0.773	0.004	1.028	-	-
202	Power Looms(Grey/Ticken Cloth)	10.475	10.983	205.362	300.962	280.393
203	Power Transformers	-	-	-	-	0.024
204	Primary Cells & Batteries	-	-	-	-	-
205	Printing Industries/Press	0.963	0.826	1.220	1.858	2.594
206	Printing Inks	-	0.021	0.043	0.150	0.151
207	Processed Cotton Cloth	6.269	3.038	2.832	4.497	4.734
208	Processed Fabrics	205.067	167.541	229.022	134.244	126.579
209	Pulses Etc	-	-	-	0.020	0.018
210	Pvc Pipes	1.479	1.847	1.812	1.794	1.653
211	Quilt	-	-	-	-	-
212	Railway Sleepers Of Concrete	-	-	-	-	-
213	Railway Sleepers Of Iron Or Steel	-	-	-	-	-
214	Rcc Pipes	0.531	0.215	0.077	0.084	0.046
215	Rcc Slabs & Girders	0.005	0.022	0.002	-	-
216	Ready Made Garments	3.329	9.028	10.790	20.614	24.579
217	Rice	-	-	0.006	0.024	-
218	Rice Husking	-	-	-	-	-
219	Rock Salt/Sodium Chloride/Table Salt Etc	7.015	9.453	10.405	12.216	11.396
220	Rough Board	0.856	0.793	0.135	0.297	0.235
221	Rubber Goods	0.027	1.556	2.757	4.530	2.884
222	Rubber Thread/Cord Tex.Covered (Elastic)	0.003	0.020	0.250	0.694	0.550
223	Sand (Salica Sand)	0.676	1.499	3.494	9.081	4.244
224	Sanitary Fittings	0.004	0.004	0.008	0.004	0.006
225	Sanitary Ware Of Iron Or Steel	-	-	-	0.034	0.422
226	Sanitary Wares Of Ceramic	0.198	0.243	0.111	0.104	0.095
227	Scraps Of Iorn Or Steel (Ship Breaking)	-	0.004	0.013	0.144	0.145
228	Screws,Bolts & Nuts Of Iron Or Steel	0.075	-	0.045	0.050	0.094
229	Services (Including Telephone/ Fax Etc)	0.508	15.229	29.292	35.032	39.937
230	Sewing Thread Of Man Made Stapple Fibre	-	0.146	1.295	1.086	1.597
231	Shoe Uppers(Leather/ Composition Of Lthr)	0.652	1.140	0.372	0.598	0.304
232	Sizing Of Yarn For Weaving (For Looms)	-	-	19.216	31.896	25.090
233	Soap Stocks	23.170	34.899	27.962	31.486	20.727
234	Socks	-	0.140	0.053	0.580	0.750
235	Soda Ash	3.789	3.847	1.157	3.919	0.735
236	Sodium Silicate	18.365	23.842	18.992	13.608	13.251
237	Spices	-	-	-	0.061	0.080
238	Spinning Machines Textile	1.291	0.044	0.076	0.325	0.174

Faisalabad

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
239	Splints	-	-	-	-	-
240	Sports Goods	0.012	0.200	0.246	0.237	0.138
241	Stationery	0.326	1.088	2.453	3.804	4.440
242	Steel Structures	0.148	0.200	0.051	-	-
243	Steel Works	-	-	-	0.010	-
244	Stone Articles	0.005	0.012	0.002	0.121	0.010
245	Stone Crusher	2.818	4.203	7.476	4.001	2.132
246	Straw Board	11.187	10.620	9.842	6.424	5.281
247	Sugar (Including Baggasse And Molasses)	1,445.746	2,033.203	1,342.913	2,674.415	2,330.777
248	Suitcases,Trunks,Brief Cases Etc	-	0.014	-	-	-
249	Sulphuric Acid	0.007	0.005	-	-	-
250	Surgical Gloves	0.121	-	0.005	0.011	-
251	Surgical Instruments & Appliances	-	0.443	0.460	1.155	0.900
252	Sweets	0.042	0.046	0.054	0.096	0.160
253	Switches,Relays,Fuses Etc	0.411	0.896	1.699	0.306	0.104
254	Synthetic Organic Dyes	2.058	4.237	8.486	14.610	24.577
255	Syrups & Squashes	-	-	-	-	-
256	Table,Kitchen Ware Of Aluminium	-	-	-	-	-
257	Tea	8.509	34.552	27.739	46.360	37.150
258	Telephone Parts	-	-	0.035	0.004	0.002
259	Telephone Sets	-	-	-	-	-
260	Television Sets	-	-	-	-	0.024
261	Terry Fabrics	0.138	1.173	0.406	0.039	0.001
262	Textile Fabrics Otherwise Impregnated	0.050	0.075	0.339	0.126	0.969
263	Timber Wood	-	-	0.073	0.176	0.013
264	Tin & Its Articles	-	0.010	0.575	0.094	0.114
265	Tin Plate Of Iron Or Steel	0.002	-	-	0.001	0.232
266	Toilet Soap	0.481	2.135	1.353	1.123	0.925
267	Toothpaste	-	0.497	0.576	0.967	1.362
268	Toothpaste/Toothpowder	0.077	0.159	0.387	0.727	0.219
269	Trailors	-	-	0.003	0.005	-
270	Turbines (Steam)	-	-	-	-	-
271	Turpentine Oil	-	0.010	0.028	0.059	0.135
272	Typewriters (Electric & Non-Electric)	0.002	0.038	0.057	0.098	0.041
273	Tyres & Tubes	0.011	0.072	0.064	0.093	0.091
274	Tyres & Tubes (Bicycles)	0.850	-	-	-	0.505
275	Tyres & Tubes (M/Cycle,Scooter,Rickshaw)	-	0.029	0.347	0.543	0.757
276	Vegetabel Oil	5.706	6.334	3.809	2.351	0.068
277	Vegetable Ghee	1.568	3.459	4.260	0.388	0.077
278	Vegetable Oils Other Than Edible Oil	-	-	-	0.008	0.010
279	Velvet	0.081	0.250	1.578	0.679	0.441

Faisalabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
280	Washing Machines	-	-	-	0.029	-
281	Water Meters,Electric Or Gas Meters	-	-	0.198	0.276	0.250
282	Water Pumps	0.189	0.253	0.290	0.298	0.249
283	Wax	-	0.270	0.013	0.337	0.015
284	Weaving Machines (Power Looms)	-	0.002	0.003	0.021	0.077
285	Welding Fluxes/Electrodes	-	0.008	0.224	0.444	0.335
286	Wheat Straw	-	0.011	0.034	0.045	0.013
287	Wheat/Meslin Flour	0.001	0.037	0.063	-	-
288	Wood Penal	0.043	0.007	0.005	0.144	0.092
289	Woolen Yarn	-	0.107	0.248	0.274	0.165
290	Woven Fabrics Of Wool/Fine Animal Hair	4.000	3.173	1.752	0.138	0.009
291	Zinc Oxide	-	-	-	-	0.006
292	_Miscellaneous Collections	1,240.314	163.098	81.604	71.627	284.625
	Grand_Total	**5,576.900**	**5,403.330**	**5,100.620**	**6,512.370**	**6,368.469**
	Refund Amount	3,250.100	4,357.270	5,208.060	6,146.560	8,193.007
	Net Receipt	**2,326.800**	**1,046.060**	**-107.440**	**365.810**	**-1,824.538**

TABLE-32.9
COMMODITY-WISE COLLECTION OF SALES TAX (DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Adhesive/Adhesive Tapes	0.013	0.101	0.057	0.047	0.102
2	Aerated Waters/Beverages	159.727	240.077	209.866	267.802	288.529
3	Aerials & Antenas	0.001	-	-	-	-
4	Agricultural Tractors	4.532	7.927	1.774	19.551	13.950
5	Air Conditioners	0.016	0.120	0.029	0.022	0.002
6	Air Coolers/Desert Coolers	0.349	0.196	0.053	-	-
7	Aluminium Containers,Drums, Cans,Boxes	-	0.028	0.147	-	0.002
8	Aluminium Goods	1.262	1.004	0.530	0.557	0.531
9	Artificial Joints	0.027	0.119	0.184	0.181	0.159
10	Asbestos Products	0.056	-	-	-	-
11	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	0.026
12	Auto Parts	36.621	27.238	10.955	12.092	15.673
13	Ball & Roller Bearing Complete	-	-	-	0.137	0.656
14	Battery Carbon	0.304	0.394	0.199	0.154	0.582
15	Battery Separators	-	0.017	-	-	-
16	Bed Spreads	-	1.000	0.002	0.012	-
17	Bicycle Parts	-	0.001	-	-	-
18	Biscuits	19.660	18.445	10.838	11.122	11.316
19	Black Board	-	0.011	0.142	0.029	-
20	Blades(Safety)	0.396	0.727	0.744	1.042	1.303
21	Blanket Woollen	1.249	2.077	3.291	3.008	3.235
22	Bubble Gum	-	0.009	0.011	0.022	0.019
23	Building Bricks Of Ceramics	8.767	4.580	0.577	0.002	0.211
24	Building Components	0.156	0.176	0.030	0.191	0.001
25	C.N.G. Kit	-	0.269	0.524	0.949	0.913
26	Carbon Dioxide Gas(CO_2)	3.075	4.390	2.582	2.509	3.955
27	Carpets Synthetic (Machine Made)	0.004	-	-	-	-
28	Carton Machine	0.040	-	-	-	-
29	Cassettes Recorded(Audio/Video)	-	-	0.016	0.014	-
30	Caustic Soda	0.156	0.391	0.095	0.031	0.028
31	Cement	14.445	25.847	251.890	434.488	492.267
32	Cereal Products	4.068	1.536	0.423	0.815	1.146
33	Cheese	0.713	0.802	0.789	1.252	1.425
34	Chemicals Inorganic/Industrial Gases	0.007	0.003	0.006	0.003	0.008
35	Chip Board	0.174	-	-	0.106	0.377
36	Cigarettes	490.087	133.818	76.533	126.245	136.511

Multan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
37	Cloth Articles Accessories Of Leather	0.779	3.681	2.685	2.433	0.735
38	Computer Stationery	-	0.028	0.032	0.031	0.001
39	Concrete Components	0.547	1.020	1.146	0.615	0.845
40	Confectionery & Bakery Products	3.038	5.778	6.321	6.680	6.344
41	Cooking Range (Gas)	-	-	0.235	0.427	0.687
42	Corn Oil	0.021	0.191	0.137	0.023	-
43	Corrugated Packages,Cartons, Boxes Etc	0.334	0.465	1.472	1.226	2.178
44	Cotton Fabrics	7.655	4.845	2.667	3.503	4.209
45	Cotton Handkerchief	-	0.005	0.009	-	-
46	Cotton Linters	0.836	2.767	6.072	5.837	4.114
47	Cotton Not Carded Or Combed (Ginned)	6,532.336	8,239.723	10,365.084	7,902.602	8,586.225
48	Cotton Seeds	7.803	7.364	5.708	1.011	0.129
49	Cotton Sewing Thread	-	-	-	0.098	0.197
50	Cotton Yarn	472.719	592.032	425.435	448.567	467.933
51	Creams & Polishes For Footwear	0.087	0.389	0.965	0.847	0.921
52	Dairy Produce,Eggs,Natural Honey Etc	-	-	0.008	0.238	0.444
53	Deep Freezers	0.008	-	-	-	0.001
54	Detergents	0.592	2.394	1.587	3.311	2.294
55	Diesel/Semi Diesel Engines	0.363	-	-	-	-
56	Dish Antena	0.007	0.010	0.011	0.011	0.001
57	Dusters/Cleaning Cloths	-	-	0.056	0.011	-
58	Dyes & Colours	0.045	0.129	0.494	0.680	0.816
59	Electric Bulbs & Tubes	0.073	0.210	0.137	0.106	0.034
60	Electric Control Equipment	0.006	0.002	-	-	-
61	Electric Fans	0.137	0.032	0.006	-	-
62	Electric Iron	0.459	2.580	1.828	3.117	3.678
63	Electric Lighting & Signalling Eqpt	0.102	0.067	0.163	0.155	0.141
64	Electric Welding Wires,Rods,Electrodes	0.158	0.128	0.255	0.164	0.190
65	Electrical Energy	-	45.695	150.010	9.501	64.648
66	Electrical Goods & Parts(Nos)	0.256	0.303	0.411	0.964	1.114
67	Electrical Machinery	0.003	0.002	-	-	-
68	Embroidery	0.405	0.501	1.829	2.744	1.860
69	Engines Of 8407 Other Than-1000 To -3400	0.072	0.048	-	-	-
70	Fertilizers/Urea	3.900	4.448	6.498	196.401	327.640
71	Fibre Glass	0.017	0.021	0.028	0.015	0.042
72	Finishing Material For Leather Industry	-	0.784	0.003	0.005	-
73	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	-	0.015	0.037	-	-
74	Flocking Cloth Materials	0.026	-	0.099	0.042	0.001

Multan

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
75	Flush Doors	0.150	0.119	0.105	0.132	0.071
76	Food Products	0.726	1.549	1.226	2.591	3.025
77	Footwear	-	0.016	0.009	-	-
78	Fruit Or Vegetable Juices	11.113	24.796	6.237	0.245	1.004
79	Fuel Filters	-	0.001	0.015	0.010	0.062
80	Furniture(Wooden)	0.479	1.277	6.761	5.384	5.252
81	Gas Appliances(Other)	0.064	0.200	0.115	0.138	0.064
82	Gases & Acids	0.081	0.192	0.356	0.449	0.078
83	Glass & Glasswares Etc	1.426	0.862	0.703	0.855	0.981
84	Glass Fibres & Articles	0.008	0.006	0.005	0.004	0.001
85	Glass Sheet(Not Worked)	-	0.093	-	-	-
86	Glassware For Kitchen,Office, Toilet Etc	1.781	1.214	0.897	0.667	0.280
87	Glue & Synthetic Resines All Sorts	0.196	0.332	0.188	0.285	0.157
88	Glycerine	314.449	498.154	235.175	0.543	0.327
89	Gold	-	-	0.024	0.026	0.063
90	Gypsum Powder	0.030	0.021	-	0.003	-
91	Hair Clippers,Electric	-	0.121	0.048	0.044	-
92	Hard Boards	-	-	0.009	0.007	0.001
93	Ice Cream	0.417	3.018	1.687	4.467	2.755
94	Importer/Whole Saler	7.412	18.539	34.165	41.882	27.132
95	Insecticides	-	-	0.373	65.012	41.903
96	Iron & Steel Products	0.038	0.073	0.299	0.369	0.002
97	Iron Or Steel Ingots	0.009	-	0.014	-	-
98	Jams & Jellies	0.038	0.246	0.240	0.064	0.074
99	Jute Products	72.819	73.781	56.647	58.028	90.629
100	Knitted Or Crocheted Fabrics	0.003	0.139	0.260	0.102	0.196
101	Leather Garments	-	-	-	0.003	0.008
102	Liquid Glucose,Glucose	0.430	1.300	1.344	0.492	0.136
103	Lpg Cylinders	0.224	0.660	0.490	0.053	0.002
104	M.S.Pipes	-	0.011	0.069	0.111	0.055
105	M.S.Products (Mild Steel Rerolled)	-	-	-	0.068	-
106	Machine Parts,Not Elsewhere Specified	0.005	0.006	0.011	0.014	0.005
107	Machinery Parts & Agricultural Parts	0.656	1.527	1.031	0.388	0.742
108	Machinery Parts (Mechenical)	0.375	0.371	0.679	0.536	0.578
109	Maize Products	0.374	1.188	0.752	0.932	0.697
110	Maize Starches	0.122	0.205	0.217	0.343	0.961
111	Man Made Fibres & Yarn	28.258	41.842	18.392	26.903	32.828
112	Marble Tiles	0.817	0.456	0.212	0.208	0.177
113	Metal Containers	5.711	4.476	5.275	2.527	0.358
114	Milk And Cream	0.029	0.213	0.148	0.364	0.208
115	Mineral Water	-	-	0.151	0.821	1.410

Multan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
116	Miscellaneous Chemical Products	0.078	0.179	0.269	0.246	0.485
117	Motor Cars	-	0.003	-	-	-
118	Motor Cycles	-	-	0.001	0.158	0.318
119	Oil Cake	32.843	67.667	7.293	8.777	8.998
120	Oil Dirts	2.274	1.398	1.068	1.105	0.738
121	Oil Filters	0.146	0.237	0.677	1.114	2.969
122	Optical Lenses (Mounted)	-	-	-	0.019	0.018
123	Other Engines & Motors	-	-	0.049	0.074	0.025
124	Oxygen Gas	2.835	2.331	2.380	1.686	2.524
125	Paint & Varnishes	0.518	0.637	0.926	0.176	0.372
126	Paper & Paperboard	3.886	3.810	5.538	3.609	3.442
127	Paper & Paperboard (Hand-Made)	0.732	0.684	0.063	0.057	0.110
128	Paper Cones,Bobbins Etc	9.939	7.475	12.650	6.107	6.820
129	Paper Products	0.021	0.011	0.016	0.201	0.138
130	Paper Sacks	-	-	-	0.022	0.027
131	Pebbles,Gravel,Broken Or Crushed Stone	-	0.006	-	-	-
132	Perfumery & Cosmetics	0.035	0.392	0.347	1.045	7.868
133	Pharmaceutical Products	0.052	0.119	0.471	0.311	0.651
134	Photographic Films In Rolls Etc	0.040	0.041	0.126	0.080	0.071
135	Photographic Plates Or Films Developed	0.069	0.070	0.124	0.137	0.205
136	Plain Shaft Bearings	0.757	0.554	0.905	0.486	0.366
137	Plastic Other Than Primary Form	-	-	0.062	0.257	0.114
138	Plastic Printing	0.003	0.008	0.006	0.011	0.010
139	Plastic Products(Others)	6.449	1.537	0.341	0.407	0.175
140	Plastic Sheets & Other Articles	-	-	0.003	0.081	0.246
141	Plastic Shoes	-	-	0.003	0.005	-
142	Plywood	0.787	0.940	1.080	1.346	1.583
143	Pol Products (Including Petroleum, Lubricating Oils)	38.438	22.009	418.409	1,831.140	2,589.939
144	Polyester Filament Yarn	4.450	4.840	2.482	3.273	2.132
145	Polyethylene Bags	0.630	0.656	0.623	0.145	0.070
146	Polypropylene Bags	0.495	0.368	2.869	3.379	0.655
147	Potato Chips	-	0.103	0.033	0.014	0.021
148	Poultry Feed	5.879	-	-	-	-
149	Power Looms(Grey/Ticken Cloth)	0.036	0.641	15.644	31.916	31.984
150	Primary Cells & Batteries	0.225	0.247	0.200	0.193	0.130
151	Printing Industries/Press	0.227	0.771	0.729	1.187	0.813
152	Printing Inks	-	0.009	0.002	0.012	0.019
153	Processed Cotton Cloth	-	-	0.084	0.161	0.051
154	Pumps For Liquids,Liquid Elevators	-	0.009	0.009	-	-
155	Pvc Pipes	1.977	2.322	1.193	0.985	0.933
156	Radio Sets	-	-	-	-	0.028

Multan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
157	Railway Sleepers Of Iron Or Steel	2.095	5.707	6.831	1.196	1.827
158	Raw Wool	-	-	-	0.005	0.039
159	Rcc Pipes	0.402	0.924	0.645	0.176	0.360
160	Ready Made Garments	0.538	0.445	2.191	2.465	2.691
161	Rice	-	-	0.552	0.217	0.125
162	Rubber Goods	-	-	0.072	0.102	0.146
163	Sanitary Napkins	0.031	0.022	-	0.003	0.005
164	Saw Machine (Wood Working)	0.039	0.001	0.022	0.009	0.003
165	Scraps Of Iorn Or Steel (Ship Breaking)	2.133	1.529	1.858	0.478	0.020
166	Services (Including Telephone/ Fax Etc)	0.006	5.005	16.187	20.876	24.408
167	Services On Board	0.573	2.376	1.846	1.900	2.416
168	Sewing Thread Of Man Made Stapple Fibre	0.025	0.073	0.082	0.013	0.140
169	Shoe Uppers(Leather/ Composition Of Lthr)	0.325	1.491	0.360	2.139	3.541
170	Sizing Of Yarn For Weaving (For Looms)	-	-	0.381	2.563	2.210
171	Soap Stocks	12.393	49.804	34.335	50.784	49.470
172	Soda Ash	1.296	4.511	2.614	2.971	2.077
173	Sodium Silicate	4.708	3.630	1.171	3.983	4.347
174	Spirits	-	-	-	-	0.001
175	Sports Goods	0.074	0.096	0.132	0.219	0.229
176	Stationery	0.809	1.834	3.314	2.338	2.194
177	Steel Pipes	2.272	2.389	1.629	51.310	18.308
178	Steel Wires	-	-	-	-	0.155
179	Storage Tanks Of Iron Or Steel	0.003	0.023	0.128	0.094	0.087
180	Straw Board	1.200	1.900	2.015	1.656	2.243
181	Sugar (Including Baggasse And Molasses)	764.971	1,117.935	955.564	1,569.666	1,458.006
182	Sulphuric Acid	10.852	11.568	0.523	0.381	0.082
183	Surgical Instruments & Appliances	0.107	0.257	0.517	0.681	0.999
184	Sweets	0.052	0.143	0.162	0.211	0.122
185	Syrups & Squashes	-	-	-	0.040	0.353
186	Table,Kitchen Ware Of Aluminium	0.002	0.002	0.005	0.002	-
187	Tea	9.634	44.176	37.921	68.594	68.199
188	Textile Fabrics Otherwise Impregnated	-	0.005	4.619	6.949	5.014
189	Timber Wood	0.020	0.390	0.130	0.123	0.070
190	Tin Plate Of Iron Or Steel	0.001	0.029	-	-	-
191	Tins/Tin Containers	0.024	0.048	0.039	0.040	0.064
192	Tissue Papers	0.082	0.709	0.026	0.025	0.358
193	Toilet Soap	0.067	0.168	0.173	0.273	0.395
194	Tooth Powder	0.001	0.001	0.001	0.002	0.002
195	Toothpaste		-	0.021	0.151	0.050

Multan (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
196	Toothpaste/Toothpowder	0.006	0.158	0.270	0.251	0.299
197	Tractor Parts	0.982	0.530	0.584	0.258	0.742
198	Tyres & Tubes	0.016	0.023	0.023	0.257	0.468
199	Vegetable Ghee	5.867	7.656	7.078	3.575	7.617
200	Vegetable Oils Other Than Edible Oil	1.375	1.375	1.106	0.181	0.455
201	Washing Machines	0.021	0.026	-	-	-
202	Wires & Cables	0.014	0.001	-	-	-
203	Wood Free Writing Paper	0.199	0.133	0.151	0.244	0.217
204	Wood In The Rough	-	0.002	-	-	-
205	Woolen Yarn	2.392	2.383	2.218	1.745	0.857
206	Woven Fabrics Of Wool/Fine Animal Hair	-	-	0.001	-	-
207	_Miscellaneous Collections	123.547	-16.992	177.852	101.593	477.010
	Grand_Total	**9,289.900**	**11,436.520**	**13,670.070**	**13,489.473**	**15,466.046**
	Refund Amount	1,299.300	1,627.280	2,219.160	2,090.963	1,914.336
	Net Receipt	**7,990.600**	**9,809.240**	**11,450.910**	**11,398.510**	**13,551.710**

TABLE-32.10
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Account Books & Registers	0.488	-	0.044	0.063	0.142
2	Adhesive/Adhesive Tapes	0.619	0.439	0.756	0.447	0.536
3	Aerated Waters/Beverages	82.01	88.877	79.574	101.482	85.111
4	Air Filter	-	-	0.005	-	-
5	Aluminium Rods	0.347	-	-	16.812	9.747
6	Arms & Ammunition	0.053	0.041	0.032	0.01	0.013
7	Asbestos Products	-	0.368	0.013	-	-
8	Ash	0.005	0.036	0.075	-	-
9	Auto Parts	4.298	4.286	3.066	6.527	5.235
10	Autocycles Including Rickshaw	8.639	9.409	4.119	2.682	2.552
11	Barn (Wheat)	0.005	0.009	-	-	-
12	Biscuits	106.617	141.844	132.825	159.224	139.661
13	Blades For Saws Of All Kind	0.287	1.072	0.477	0.157	0.183
14	Blades(Safety)	19.953	9.769	1.302	1.16	0.372
15	Bricks,Blocks,Tiles Of Refractory Nature	0.024	-	-	-	-
16	Building Bricks Of Ceramics	2.24	0.103	0.015	0.005	0.005
17	Building Components	-	1.153	1.482	1.303	4.889
18	C.N.G. Kit	-	-	-	0.116	1.475
19	Calcium Carbide	0.381	-	-	-	-
20	Carpets Synthetic (Machine Made)	-	-	0.007	0.006	0.052
21	Caustic Soda	-	-	0.037	0.004	0.06
22	Cement	37.73	20.506	272.35	460.315	339.252
23	Cement Pipes	0.004	0.005	0.008	0.008	0.006
24	Ceramic Tiles	16.938	20.079	20.284	20.565	13.969
25	Chemicals Inorganic/ Industrial Gases	51.548	7.83	0.406	0.399	1.538
26	Chemicals Organic	0.199	0.251	0.213	1.89	0.74
27	Chip Board	2.858	6.399	6.218	8.376	8.942
28	Cigarettes	264.542	122.476	74.8	122.615	121.595
29	Cloth Articles Accessories Of Leather	-	-	-	0.002	0.005
30	Coal Mines	86.197	79.512	71.114	85.06	83.355
31	Computer Parts	-	-	0.008	0.026	0.195
32	Computer Stationery	-	-	-	-	0.013
33	Concrete Components	1.624	-	0.018	-	-
34	Confectionery & Bakery Products	7.715	17.166	13.017	24.064	25.719
35	Corrogated & Solid Boards	-	-	0.008	0.151	0.263

Hyderabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
36	Corrugated Packages,Cartons, Boxes Etc	2.259	2.626	3.455	2.735	3.118
37	Cotton Fabrics	-	-	0.005	0.092	0.619
38	Cotton Not Carded Or Combed (Ginned)	2,369.11	2,454.35	2,609.04	2,542.02	2,672.32
39	Cotton Seed Oil	6.7	8.867	0.939	0.252	-
40	Cotton Yarn	123.289	227.217	184.229	134.153	132.363
41	Creams & Polishes For Footwear	0.146	0.683	0.454	1.05	-
42	Crockery (Ceramic)	0.039	-	-	-	-
43	Dates	0.002	0.499	0.405	0.21	0.147
44	Detergents	82.178	121.326	156.649	168.053	178.464
45	Disposable Injections	0.739	0.768	0.279	0.302	0.411
46	Dyes & Colours	0.942	4.634	6.087	6.58	11.695
47	Elec Generating Sets & Rotary Converters	-	3.101	3.652	2.699	3.911
48	Electric Fans	0.038	0.023	0.001	-	-
49	Electrical Energy	-	1.072	-	0.324	-
50	Electrical Goods & Parts(Nos)	0.889	2.573	2.089	2.627	2.656
51	Electro-Mechanical Hand Tools	-	0.024	0.203	0.258	0.119
52	Embroidery	0.127	0.124	0.058	0.298	0.018
53	Emery Papers(Regmal)	0.17	0.221	0.606	0.777	0.499
54	Enamelled Copper Wire	4.864	8.228	4.074	7.893	6.918
55	Fabric Boards	39.974	46.359	8.105	-	-
56	Fertilizers/Urea	1.764	8.038	5.582	114.455	26.357
57	Flat-Rolled Pdt.Of Iron/Steel (Hot/Cold)	-	-	-	-	0.01
58	Flour Mills	-	-	-	0.01	-
59	Food Products	0.132	2.092	4.373	4.757	5.512
60	Footwear	-	0.289	-	-	-
61	Fruit Or Vegetable Juices	6.085	8.276	17.582	17.006	8.049
62	Fruits & Vegetables Preserved	-	-	0.036	-	0.023
63	Furniture(Steel)	0.009	0.17	0.369	1.098	0.43
64	Furniture(Wooden)	0.108	0.111	0.805	1.817	1.02
65	G.I.Pipes	18.366	11.068	4.164	9.345	5.134
66	Gas Appliances(Other)	0.024	0.029	0.126	0.263	0.249
67	Glass & Glasswares Etc	0.093	0.119	0.171	0.072	0.312
68	Glass Bangles	14.969	13.205	9.879	10.217	9.01
69	Glass Bottles	0.039	0.537	0.74	0.984	0.365
70	Glass Riffles	0.785	0.337	-	-	-
71	Glue & Synthetic Resines All Sorts	0.043	0.201	0.21	0.524	0.462
72	Granite	0.042	0.053	0.024	0.032	0.005
73	Grinding Wheels Without Framework	0.02	0.052	-	-	-
74	Hard Boards	18.758	19.813	13.177	19.437	18.535
75	Hydrogen Gas	0.004	-	-	-	-

Hyderabad

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
76	Ice Cream	0.611	1.579	0.757	2.278	1.343
77	Importer/Whole Saler	5.379	7.898	10.214	10.375	7.197
78	Industrial Instruments	-	-	-	0.001	0.02
79	Insecticides	0.006	0.058	0.077	0.684	1.104
80	Iron & Steel Products	0.256	0.378	0.249	0.028	0.618
81	Jams & Jellies	-	0.462	0.382	0.614	0.554
82	Jute Products	47.348	44.941	17.302	11.373	7.738
83	Knitted Garments / Hosiery	-	-	0.161	0.675	0.743
84	Laces & Braids	-	-	-	0.034	0.006
85	Lamps & Light Fittings	0.035	0.143	0.342	0.136	0.074
86	Laundry Soap	0.192	0.507	0.715	0.535	0.401
87	Leather Articles	-	0.005	-	-	-
88	Lime	-	2.943	2.601	2.249	1.964
89	Liqueurs	1.535	4.714	2.724	3.548	2.661
90	Liquid Glucose,Glucose	0.001	0.017	0.009	0.062	0.003
91	Liquified Petroleum Gas (Lpg)	-	-	0.12	0.054	0.041
92	Lpg Cylinders	-	0.012	0.048	0.103	0.159
93	M.S.Bars & Rods	4.582	8.281	3.286	1.021	-
94	Machinery Parts & Agricultural Parts	0.01	-	-	-	-
95	Machinery Parts (Mechenical)	0.013	0.049	0.439	1.382	1.122
96	Marble Tiles	0.937	0.768	0.438	0.261	0.176
97	Match Boxes	4.409	5.026	8.791	11.082	10.88
98	Metal Containers	1.923	2.027	2.759	2.443	2.772
99	Mineral Water	0.1	0.13	0.137	0.696	0.666
100	Monofilament Guts	0.851	0.732	0.429	0.823	0.593
101	Motor Cycles	9.679	2.782	0.114	2.265	8.744
102	Natural Gas	-	-	0.121	0.121	0.233
103	Natural Polymers	0.037	0.131	0.144	0.387	0.402
104	Oil Dirts	-	0.02	-	-	-
105	Other Rare Gases	-	0.001	0.012	-	-
106	Oxygen Gas	0.114	0.496	0.568	0.789	0.88
107	Paint & Varnishes	0.902	0.896	0.981	0.814	0.761
108	Paper & Paperboard	7.89	4.007	6.871	4.065	1.988
109	Paper Cones,Bobbins Etc	1.482	1.716	1.286	1.485	1.255
110	Paper Products	0.084	0.11	0.015	1.272	2.014
111	Paper Pulp/Waste & Scrap Of Paper & P.Bd	0.03	0.158	1.601	0.554	0.109
112	Paper Sacks	4.911	7.55	6.329	5.408	4.349
113	Perfumery & Cosmetics	0.162	0.31	0.335	0.752	0.474
114	Pesticides	-	-	-	0.025	0.147
115	Pet Grease	0.002	-	-	0.023	0.005
116	Pharmaceutical Products	0.002	0.005	0.142	0.259	0.089
117	Photographic Films In Rolls Etc	0.025	0.032	0.004	0.009	0.011

Hyderabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
118	Photographic Plates Or Films Developed	0.065	0.1	0.126	0.127	0.12
119	Pig Iron	-	0.014	-	-	-
120	Plastic Crockery	-	-	0.121	0.132	0.105
121	Plastic Products(Others)	8.112	14.084	11.79	3.638	9.435
122	Plywood	0.003	-	-	-	-
123	Pol Products (Including Petroleum, Lubricating Oils)	13	14.805	13.746	5.956	2.427
124	Polyethylene Bags	0.003	0.094	0.205	0.217	0.14
125	Polypropylene Bags	13.909	6.337	6.008	2.751	1.471
126	Potato Chips	-	-	-	0.002	-
127	Poultry Feed	0.075	-	0.001	-	-
128	Power Looms(Grey/Ticken Cloth)	0.686	1.154	1.996	1.939	2.268
129	Primary Cells & Batteries	0.065	1.242	2.472	6.362	9.442
130	Printing Industries/Press	0.184	0.311	1.431	0.289	0.811
131	Processed Fabrics	0.591	1.037	1.259	0.66	0.735
132	Railway Sleepers Of Iron Or Steel	3.818	1.404	2.438	-	0.829
133	Rcc Pipes	0.634	1.106	0.71	0.45	0.845
134	Ready Made Garments	-	4.878	0.027	0.166	0.013
135	Refrigerator Parts	1.063	1.331	1.585	1.51	1.708
136	Refrigerators	139.195	191.963	204.75	126.064	181.198
137	Rice	-	-	0.3	-	-
138	Rock Salt/Sodium Chloride/Table Salt Etc	2.32	3.258	0.152	0.039	0.401
139	Rubber Goods	-	0.087	0.006	-	-
140	Sanitary Ware Of Iron Or Steel	-	-	0.033	0.079	0.003
141	Scraps Of Iorn Or Steel (Ship Breaking)	0.942	1.77	0.005	0.016	-
142	Screws,Bolts & Nuts Of Iron Or Steel	0.079	0.037	0.032	0.044	0.048
143	Seed Business	-	-	-	0.008	-
144	Services (Including Telephone/ Fax Etc)	-	3.382	8.342	9.331	8.948
145	Sewing Machines	-	-	-	0.004	-
146	Sewing Thread Of Man Made Stapple Fibre	0.11	0.084	0.019	-	-
147	Sign Boards/Advertisements Etc.	0.275	0.947	0.869	0.923	1.238
148	Soap Stocks	0.053	0.056	0.189	0.146	-
149	Soda Ash	-	-	-	0.05	0.002
150	Sodium Sulphide	-	0.038	-	-	-
151	Spices	-	0.337	0.208	0.457	0.331
152	Sports Goods	-	0.201	0.127	0.285	0.205
153	Stationery	0.127	1.116	1.2	3.948	2.044
154	Steel Pipes	8.836	6.213	9.283	66.641	20.152
155	Stone Articles	0.136	0.314	0.762	0.748	0.383
156	Stone Powder	-	-	0.213	0.002	0.011

Hyderabad (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
157	Storage Batteries	0.005	1.152	0.07	0.534	0.099
158	Storage Tanks Of Iron Or Steel	-	-	-	0.036	-
159	Straw Board	0.039	0.042	-	-	-
160	Sugar (Including Baggasse And Molasses)	1,883.78	2,665.52	1,974.87	2,604.83	2,683.88
161	Suitcases,Trunks,Brief Cases Etc	-	0.004	0.01	-	-
162	Sulphuric Acid	1.028	0.767	0.826	1.487	1.284
163	Surgical Instruments & Appliances	0.001	0.072	0.06	0.202	0.367
164	Sweetened Supari	-	-	0.237	0.334	0.516
165	Sweets	0.06	0.165	0.09	0.131	0.134
166	Synthetic Organic Dyes	0.117	0.715	0.776	0.752	0.569
167	Syrups & Squashes	0.804	0.765	0.976	1.244	1.102
168	Tea	21.707	97.904	65.94	104.454	98.119
169	Textured Yarn	9.128	17.324	0.243	-	-
170	Tissue Papers	-	-	-	0.048	0.638
171	Toilet Soap	33.159	43.732	44.538	52.864	53.403
172	Toothpaste/Toothpowder	-	0.061	0.079	0.198	0.32
173	Tyres & Tubes	0.109	0.912	0.549	1.048	0.274
174	Vegetabel Oil	0.749	1.714	1.98	1.961	0.103
175	Vegetable Ghee	7.113	9.684	12.759	7.466	11.881
176	Veterenary Medicines	-	-	-	-	0.008
177	Waste & Scrap Of Copper	-	0.005	-	-	-
178	Watches And Clocks	-	-	-	0.029	0.002
179	Water Filters	-	-	-	-	0.001
180	Water Pumps	1.24	0.295	1.637	1.011	0.639
181	Welding Fluxes/Electrodes	0.194	0.384	0.454	0.377	0.004
182	Wires & Cables	0.504	0.558	0.069	0.512	1.164
183	Wood Log	0.003	0.21	0.144	0.14	0.193
184	Woolen Yarn	3.289	3.627	6.694	4.904	4.224
185	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	1.042	12.635
186	Woven Fabrics Of Synthetic Staple Fibre	-	-	0.005	-	-
187	X-Ray Films	-	-	-	-	0.011
188	X-Ray Machines	-	-	0.001	-	-
189	_Miscellaneous Collections	484.554	296.861	147.59	246.67	273.865
	Grand_Total	**6,123.400**	**6,977.780**	**6,321.340**	**7,397.750**	**7,387.400**
	Refund Amount	614.200	594.180	473.680	809.650	991.503
	Net Receipt	**5,509.200**	**6,383.600**	**5,847.660**	**6,588.100**	**6,395.897**

TABLE-32.11
COMMODITY-WISE COLLECTION OF SALES TAX (DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
1	Account Books & Registers	-	0.010	-	-	-
2	Activated Carbon	7.162	5.143	1.651	0.901	1.180
3	Aerated Waters/Beverages	0.556	0.683	1.541	1.011	1.099
4	Alcohol	0.793	0.215	-	-	-
5	Anodized Products	-	-	-	-	1.195
6	Arms & Ammunition	0.037	0.059	-	0.609	0.018
7	Artificial Leather & Rexine	0.008	-	-	-	-
8	Artificial Marble Slab	0.028	0.074	0.153	0.589	0.283
9	Auto Parts	139.069	156.681	140.015	120.760	125.079
10	Baryte Powder	6.772	8.041	9.814	6.209	19.912
11	Biscuits	5.718	2.669	0.632	2.806	4.917
12	Blades(Safety)	0.685	0.151	0.279	0.307	0.372
13	Bricks,Blocks,Tiles Of Refractory Nature	0.477	0.008	-	-	-
14	Building Bricks Of Ceramics	0.102	0.078	-	-	-
15	Building Components	0.020	0.199	0.706	0.383	0.595
16	Carton Graphics	0.003	0.034	0.094	0.148	0.098
17	Cassettes Unrecorded (Audio)	15.858	11.434	11.144	11.882	23.561
18	Cement	9.710	5.617	150.507	223.268	205.821
19	Ceramic Tiles	-	-	0.006	2.700	4.770
20	Chemicals Inorganic/Industrial Gases	9.504	9.979	6.525	9.329	9.150
21	Chemicals Organic	0.069	3.090	-	1.776	2.063
22	Chip Board	0.169	-	-	-	-
23	Cigarettes	2.653	11.511	8.896	10.583	10.580
24	Cigerette Filter Rods	7.954	12.738	7.679	-	0.497
25	Clock Movements,Complete & Assembled	0.012	0.013	0.003	0.003	0.002
26	Cloth Articles	-	-	-	-	0.118
27	Cloth Articles Accessories Of Leather	-	0.569	0.160	0.298	0.146
28	Cng Station	-	-	-	-	0.092
29	Coal Mines	0.003	-	29.599	28.703	137.884
30	Computer Parts	-	0.033	0.217	0.925	0.505
31	Computer Stationery	-	0.002	-	0.002	0.001
32	Confectionery & Bakery Products	28.828	31.303	30.133	24.717	29.339
33	Copper Rods	10.532	12.171	11.473	12.468	5.915

Quetta

(Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
34	Corn Oil	-	-	0.005	-	0.011
35	Corrugated Packages,Cartons, Boxes Etc	-	0.038	-	-	-
36	Cotton Not Carded Or Combed (Ginned)	-	-	-	0.004	4.858
37	Cotton Yarn	9.641	3.583	6.504	10.677	4.677
38	Custard Powder	-	2.645	1.638	1.890	3.172
39	Diesel/Semi Diesel Engines	0.003	1.136	1.010	1.902	0.527
40	Dyes & Colours	8.988	4.500	3.713	9.783	12.380
41	Electric Bulbs & Tubes	-	-	-	-	0.033
42	Electric Lighting & Signalling Eqpt	-	0.011	0.012	0.203	0.007
43	Electrical Energy	-	2.517	7.184	13.496	1.974
44	Electrical Goods & Parts(Nos)	-	0.020	0.139	0.286	0.545
45	Farlac	0.055	0.257	0.516	0.737	0.890
46	Flax Cloth	-	-	-	-	0.108
47	Flush Doors	0.288	1.153	0.853	1.280	1.092
48	Food Products	-	0.003	0.055	0.023	0.055
49	Fruit Or Vegetable Juices	4.210	5.795	6.173	25.861	29.179
50	Fruit,Nuts,Peel Of Fruit Or	-	0.291	3.177	5.167	9.176
51	Fruits & Vegetables Preserved	-	0.175	0.480	0.181	0.252
52	Furniture(Steel)	0.180	1.440	3.282	2.625	2.436
53	Furniture(Wooden)	3.387	0.514	0.516	0.777	0.739
54	Gas Appliances(Other)	-	0.312	0.387	0.627	0.675
55	Gasoline Dispensing Pumps	-	-	-	0.140	0.167
56	Gelatins	0.039	10.396	10.321	12.732	12.020
57	Glass Beads	0.765	0.347	0.316	0.036	0.001
58	Glass Bottles	0.296	8.141	13.347	-	0.350
59	Glassware For Kitchen,Office,Toilet Etc	0.002	0.038	0.006	0.008	0.009
60	Grain Sorghum / Wheat	-	0.005	0.026	0.075	0.353
61	Guar Gums	-	0.004	0.050	-	-
62	Hydrogen Gas	0.006	0.023	0.011	0.005	0.005
63	Ice Cream	40.955	51.355	6.425	0.584	0.619
64	Importer/Whole Saler	11.595	24.881	123.461	54.010	39.028
65	Interchangeable Tools For Hand Tools	-	0.008	-	0.044	0.122
66	Iron & Steel Products	-	0.197	0.281	0.503	0.515
67	Jute Products	18.891	15.732	5.932	8.015	9.043
68	Liqueurs	9.126	7.259	8.812	7.324	6.190
69	Liquid Glucose,Glucose	14.669	10.937	20.855	28.619	24.801
70	Locks Of Base Metal	-	0.002	0.001	-	-
71	LPG Cylinders	-	-	-	-	0.008
72	M.S.Pipes	-	-	0.109	0.341	0.171

Quetta (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
73	Machinery For Bleaching, Washing,Drying	7.625	7.676	7.798	7.602	7.855
74	Machinery Parts (Mechenical)	-	-	0.211	0.661	0.413
75	Man Made Fibres & Yarn	238.047	157.036	177.218	110.900	107.564
76	Metal Containers	0.003	0.022	0.113	0.071	0.107
77	Metallised Products	-	-	-	-	0.116
78	Mineral Water	1.081	1.463	1.936	1.315	0.970
79	Monofilament Yarn	-	0.004	0.038	0.008	0.049
80	Motor Cars	0.040	0.087	0.015	0.003	0.005
81	Motor Cycles	14.790	14.467	14.934	44.731	40.666
82	Oxygen Gas	-	-	0.011	0.025	0.102
83	Paint & Varnishes	0.001	0.170	0.113	0.222	0.369
84	Paper & Paperboard	1.343	1.134	0.992	0.267	0.022
85	Paper Products	1.036	0.394	0.055	0.055	0.053
86	Paper Sacks	24.776	8.629	6.397	18.706	20.708
87	Perfumery & Cosmetics	-	0.100	0.080	0.079	0.168
88	Pharmaceutical Products	2.259	2.377	1.657	1.880	3.714
89	Photocopying Apparatus	-	0.138	0.017	0.124	0.162
90	Photographic Films In Rolls Etc	-	0.201	0.412	0.142	0.231
91	Photographic Plates Or Films	-	0.013	0.008	0.011	0.009
92	Plastic Products(Others)	67.093	90.870	70.975	63.634	39.871
93	Plastic Sheets & Other Articles	0.752	4.932	10.519	30.427	35.117
94	Plastic Shoes	-	0.005	0.064	0.012	0.063
95	Pol Products (Including Petroleum, Lubricating Oils)	71.135	54.022	38.741	50.191	21.173
96	Polypropylene Bags	25.564	16.261	13.746	2.612	0.591
97	Polystyrene	5.620	4.565	7.628	-	0.001
98	Poultry Feed	-	0.026	0.022	-	-
99	Power Looms(Grey/Ticken Cloth)	4.132	2.294	1.472	1.237	1.204
100	Prepared Additives For Mineral Oils	-	-	-	-	0.988
101	Primary Cells & Batteries	-	0.177	0.260	0.275	0.241
102	Printing Industries/Press	-	0.656	0.778	0.554	0.774
103	Processed Fabrics	-	3.275	0.027	-	-
104	Pumps For Liquids,Liquid Elevators	2.359	2.414	2.803	1.577	0.460
105	Pvc Pipes	-	0.003	1.234	1.517	0.449
106	Ready Made Garments	-	1.783	0.811	0.098	0.644
107	Refrigerators	-	-	-	-	0.062
108	Rock Salt/Sodium Chloride/Table Salt Etc	1.900	3.054	3.413	4.736	6.670
109	Rolls For Rolling Mills	-	-	0.274	0.089	-
110	Sand (Salica Sand)	-	-	-	-	0.104

Quetta (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
111	Sanitary Fittings	-	-	-	0.050	-
112	Sanitary Napkins	0.054	0.025	0.069	0.029	0.079
113	Sanitary Ware Of Iron Or Steel	-	0.107	0.184	0.180	0.015
114	Sanitary Wares Of Ceramic	-	-	-	0.009	0.007
115	Scientific Items	-	0.004	0.006	0.201	0.133
116	Scraps Of Iorn Or Steel (Ship Breaking)	189.299	139.573	174.502	161.178	215.556
117	Screws,Bolts & Nuts Of Iron Or Steel	0.819	0.774	1.140	1.957	2.356
118	Services (Including Telephone/ Fax Etc)	-	3.730	12.064	31.868	15.713
119	Sewing Thread Of Man Made Stapple Fibre	22.201	18.356	15.725	10.629	10.015
120	Sign Boards/Advertisements Etc.	0.070	0.141	0.235	0.178	0.370
121	Slide Fastners	-	0.016	0.001	-	-
122	Smoking Tobacco	-	0.926	0.239	0.284	0.567
123	Soap Stocks	0.244	1.046	1.105	0.656	1.207
124	Sports Goods	-	0.056	0.026	0.028	0.051
125	Stationery	0.098	1.556	2.088	1.837	2.859
126	Steel Pipes	-	-	0.032	0.004	-
127	Steel Wires	0.414	1.197	1.116	2.760	1.294
128	Steel Wools	0.554	0.691	0.620	0.399	0.176
129	Stone Articles	-	-	0.006	-	-
130	Storage Batteries	21.106	26.961	25.748	23.707	17.958
131	Suitcases,Trunks,Brief Cases Etc	4.822	1.718	1.548	1.066	0.597
132	Surgical Gloves	-	0.137	0.045	0.073	0.098
133	Surgical Instruments & Appliances	-	0.020	0.005	0.007	0.041
134	Syrups & Squashes	-	0.020	0.027	0.026	0.015
135	Tea	2.782	8.666	7.368	3.479	2.721
136	Telephone Sets	0.949	0.618	0.100	0.024	0.042
137	Television Sets	9.059	9.199	45.906	54.735	53.248
138	Tent & Tarpauline	-	-	-	-	0.001
139	Timber Wood	-	0.051	0.790	0.168	0.335
140	Toilet Soap	145.235	165.352	210.345	238.975	209.713
141	Typewriters (Electric & Non-Electric)	-	0.042	0.021	0.047	0.036
142	Tyres & Tubes	-	0.011	0.099	0.302	0.243
143	Vegetabel Oil	0.034	0.027	0.018	0.094	0.001
144	Vegetable Ghee	-	-	-	-	0.734
145	Veterenary Medicines	-	-	-	-	0.005
146	Vulcanised Rubber Thread And Cord	1.465	2.230	4.659	8.622	8.912
147	Water Meters,Electric Or Gas Meters	0.028	-	0.009	0.027	0.118

Quetta (Rs. in Million)

S. No.	Commodity	1998-99	1999-00	2000-01	2001-02	2002-03
148	Water Proofing Compounds	0.543	0.394	0.431	0.793	0.847
149	Water Pumps	-	-	-	0.046	0.240
150	Wax	2.537	2.990	1.970	2.147	1.058
151	Wires & Cables	21.785	40.382	22.496	45.605	35.087
152	Wood Log	-	-	-	-	0.004
153	Woven Fabrics Of Synthetic Filament Yarn	-	-	0.407	0.451	0.371
154	_Miscellaneous Collections	101.822	30.384	2.257	139.190	157.857
	Grand_Total	**1,365.300**	**1,261.870**	**1,535.000**	**1,723.925**	**1,783.750**
	Refund Amount	8.900	24.670	99.840	97.240	115.700
	Net Receipt	**1,356.400**	**1,237.200**	**1,435.160**	**1,626.685**	**1,668.050**

PCPPI—2577(04) CBR—13-5-04—1,000.