



YEAR BOOK 2020-21



**GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
REVENUE DIVISION
ISLAMABAD**

The Revenue Division Year Book 2020-21 has been prepared by the Team of Strategic Planning and Reform & Statistics Wing.

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Our Vision

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

Our 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.

Our Values

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

Yearly Activities at FBR Headquarters



POST BUDGET PRESS BRIEFING 2021-22



MINISTER FOR FINANCE & REVENUE VISITS FBR



CHAIRMAN FBR MEETS WORLD BANK COUNTRY DIRECTOR FOR PAKISTAN



AMBASSADOR OF QATAR CALLS ON CHAIRMAN FBR



SAUDI AMBASSADOR CALLS ON CHAIRMAN FBR



DELEGATION OF SIALKOT CHAMBER OF COMMERCE & INDUSTRY'S MEETING WITH CHAIRMAN FBR



MEETING WITH PRESIDENT GUJRANWALA CHAMBER



CSA ALUMNI'S SENIOR OFFICE BEARERS VISIT FBR



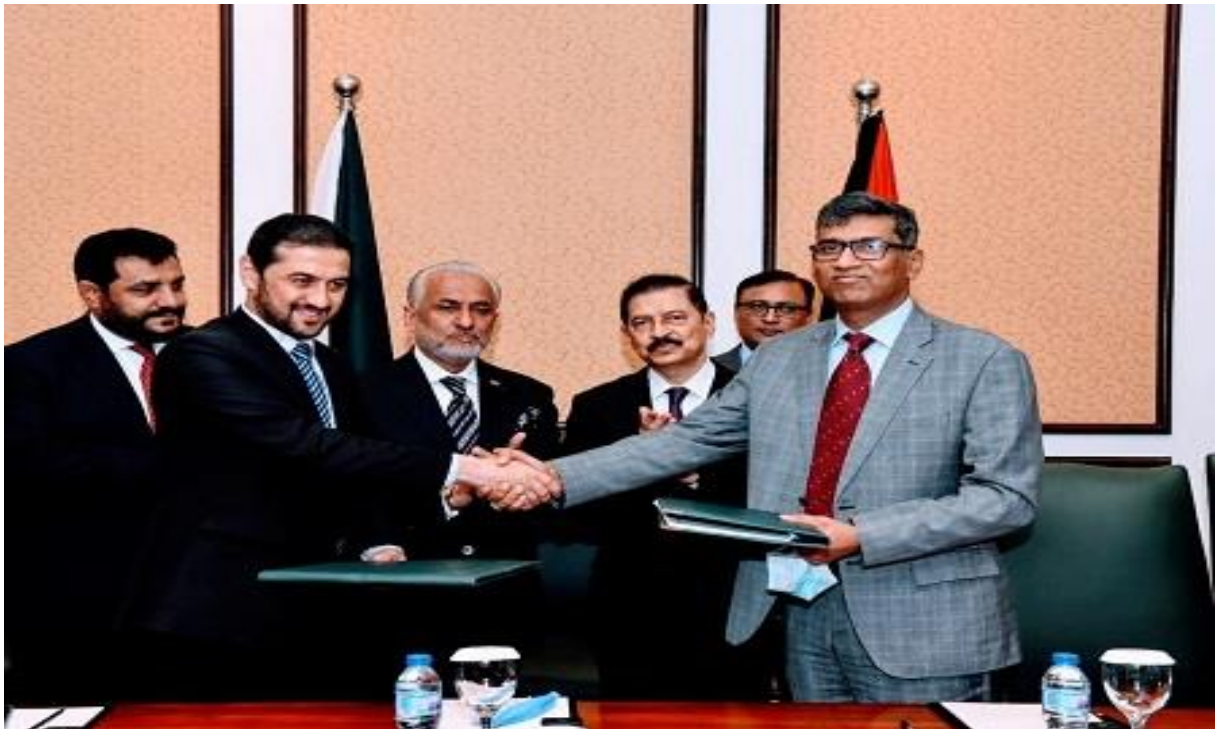
CHAIRMAN FBR HOLDS E-KACHEHRI IN FBR HQ



CONTRACT SIGNED BETWEEN FBR AND AJCL CONSORTIUM FOR TRACK AND TRACE SYSTEM



MOU SIGNED BETWEEN FBR AND CHAINSTORE ASSOCIATION OF PAKISTAN



MUTUAL ASSISTANT AGREEMENT INKED BETWEEN PAKISTAN CUSTOMS AND AFGHAN CUSTOMS



MOU SIGNED BETWEEN FBR AND PSMA FOR ELECTRONIC MONITORING OF PRODUCTION



CONVENTION SIGNED BETWEEN PAKISTAN AND HUNGARY TO PROMOTE COOPERATION ON TAXATION



LETTER OF UNDERSTANDING INKED BETWEEN FBR AND FDE TO PROMOTE TAX CULTURE



COMPUTERIZED BALLOTING FOR SELECTION OF AUDIT CASES FOR TAX YEAR 2018 HELD



CHAIRMAN FBR INAUGURATES ANTI-BENAMI ADJUDICATING AUTHORITY SECRETARIAT



MARTYRS' MONUMENT INAUGURATED IN FBR HQ



TAX AWARENESS EDUCATIONAL SESSION HELD IN WOMEN COLLEGE OF RAWALPINDI



ONE DAY SESSION ON HEALTH & IMMUNE SYSTEM HELD IN FBR

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Foreword

Global economies are grappled with unprecedented challenges posed by Covid-19. Pakistan is no exception. However, despite numerous obstacles, Pakistan has been able to contain the damages of the pandemic through appropriate and timely response which has set the economy on the path of early recovery. Economic turnaround, which started in the first half of FY 2021, culminated in a 3.94% growth in the GDP by the end of the financial year.

*FBR's revenue collection has also evinced a remarkable growth during FY 2021. After two lean years FY 2019 and FY 2020 ending with a growth of -0.4 and 4.4 percent, FBR revenue collection recorded a growth of 18.4 percent during FY 2021. In absolute terms, FBR collected **Rs. 4,734.2** billion, which is **Rs. 736.8** billion higher than FY 2020. The achievement is historical as it is for the first time that FBR's collection has surpassed the psychological target of Rs. 4 trillion. The revised target has been surpassed by around 1 percent. Sales tax and customs recorded growth of 24.1 percent and 19.3 percent, followed by direct taxes 13.3 percent and FED 11.6 percent.*

In the above backdrop, the current issue of Revenue Division Year Book provides an update on FBR's revenue generating efforts during FY 2020-21. The current issue also includes a brief on FBR reforms measures. Data and its analysis in the Year Book provide an insight into performance of various components of federal taxes. Efforts of the team of Strategic Planning Reform & Statistics Wing are commendable in bringing out this issue of Revenue Division Year Book. Suggestions and comments for improvement of this publication will add value for future.

(Dr. Muhammad Ashfaq Ahmed)
Revenue Secretary /
Chairman FBR

Abbreviation

| | |
|-------|--|
| BTB | Broadening of Tax Base |
| CD | Customs Duty |
| CH | Chapter |
| CIR | Commissioner Inland Revenues |
| COD | Collection on Demand |
| DT | Direct Tax |
| FY | Fiscal Year |
| TY | Tax Year |
| HRM | Human Resource Management |
| IRS | Inland Revenue Service |
| PFY | Previous Financial Year |
| POL | Petroleum, Oil & Lubricants |
| PRAL | Pakistan Revenue Automation Limited |
| RTO | Regional Tax Office |
| SPR&S | Strategic Planning Reform & Statistics |
| ST | Sales Tax |
| STD | Sales Tax Domestic |
| STM | Sales Tax Import |
| WHT | Withholding Tax |

Chapter 1

The Structure of the Revenue Organization

The Central Board of Revenue (CBR) was created on April 01, 1924 through enactment of the CBR Act, 1924. In 1944, a full-fledged Revenue Division was created under the Ministry of Finance. After independence, this arrangement continued up to 31st August 1960 when on the recommendations of the Administrative Re-organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline 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 CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government and for effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. It was abolished in January 1995, and CBR reverted back to the pre-1991 position. However, it was re-established on December 01, 1998. The Revenue Division continues to exist since then. In the wake of restructuring of its functions, a new Act was promulgated under which it has been renamed as Federal Board of Revenue (FBR) since July, 2007.

Functions of Revenue Division/ FBR

In the existing setup, the Chairman, FBR, being the executive head of the Federal Board of Revenue, has the following responsibilities:

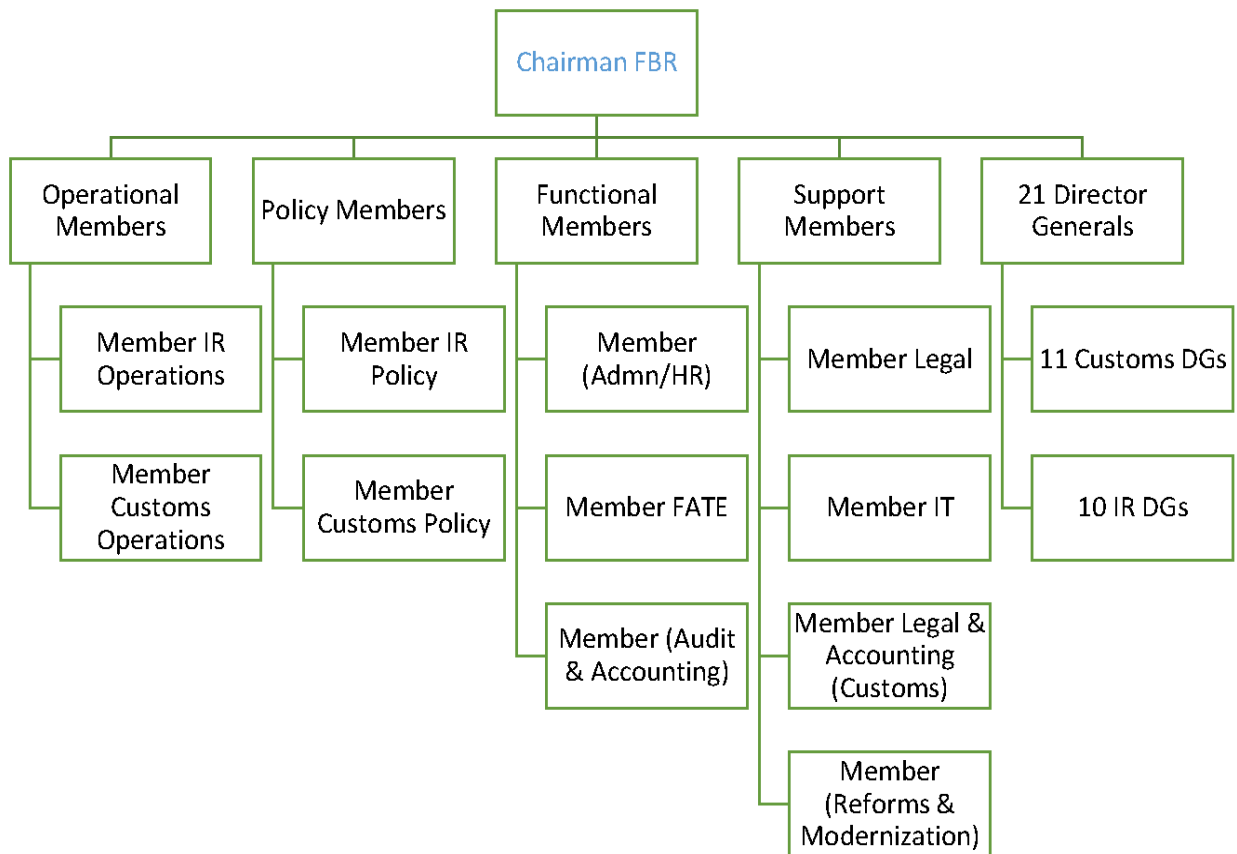
- Formulation and administration of taxation policy;
- Levy and collection of federal taxes;
- Quasi-judicial function of hearing of appeals;
- Entering into avoidance of double-taxation treaties with other countries;
- Liaise with all Ministries, Chambers of Commerce and Industry as well as International Organizations; and
- Provide an up-date on FBR activities to the President and the Prime Minister of Pakistan.

Organizational Set-up

In the present setup, the Chairman FBR/Secretary Revenue Division is assisted by the following Members and Additional Secretaries. The Revenue Division is divided along four broad functional categories. Besides this top tier, senior management also includes various Director Generals, Chief Commissioners and Chief Collectors.

Chairman responsibilities also involve interaction with the offices of the President, the Prime Minister, all economic Ministries as well as trade and industry.

Organogram of FBR



The names of Secretaries/ Ex-officio Chairmen, full time Chairmen and Secretary General Revenue Division/ Chairmen, who headed the Revenue Division/ CBR/FBR from August 14, 1947 onwards, are presented below for ready reference.

CHAIRPERSON, CBR/FBR

| | | | |
|-----|--|------------|------------|
| 1) | Dr. Muhammad Ashfaq Ahmed (Current Chairman) | 24.08.2021 | |
| 2) | Mr. Asim Ahmad | 09.04.2021 | 24.08.2021 |
| 3) | Mr. Muhammad Javed Ghani | 07.07.2020 | 09.04.2021 |
| 4) | Ms. Nausheen Javaid Amjad | 08.04.2020 | 06.07.2020 |
| 5) | Ms. Nausheen Javaid Amjad (Acting Chairperson) | 06.01.2020 | 08.04.2020 |
| 6) | Syed Muhammmad Shabbar Zaidi | 10.05.2019 | 06.01.2020 |
| 7) | Mr. Mohammad Jehanzeb Khan | 29.08.2018 | 10.05.2019 |
| 8) | Ms. Rukhsana Yasmin | 02.07.2018 | 29.08.2018 |
| 9) | Mr. Tariq Mahmood Pasha | 04.07.2017 | 02.07.2018 |
| 10) | Dr. Muhamad Irshad | 19.01.2017 | 30.06.2017 |
| 11) | Mr. Nisar Muhammad Khan | 17.11.2015 | 18.01.2017 |
| 12) | Mr. Tariq Bajwa | 02.07.2013 | 17.11.2015 |
| 13) | Mr. Ansar Javed | 10.04.2013 | 30.06.2013 |
| 14) | Mr. Ali Arshad Hakeem | 10.07.2012 | 09.04.2013 |
| 15) | Mr. Mumtaz Haider Rizvi | 21.01.2012 | 10.07.2012 |
| 16) | Mr. Salman Siddique | 24.12.2010 | 21.01.2012 |
| 17) | Mr. Sohail Ahmad | 18.05.2009 | 18.03.2010 |
| 18) | Mr. Moinuddin Khan | 02.01.1998 | 06.11.1998 |
| 19) | Mr. Hafeezullah Ishaq | 11.11.1996 | 02.01.1998 |
| 20) | Mr. Shamim Ahmed | 28.08.1996 | 11.11.1996 |
| 21) | Mr. Alvi Abdul Rahim | 13.07.1995 | 28.08.1996 |
| 22) | Mr. Sajjad Hasan | 24.07.1991 | 03.10.1991 |
| 23) | Mr. Ahadullah Akmal | 16.08.1990 | 24.07.1991 |
| 24) | Mr. Ghulam Yazdani Khan | 22.01.1989 | 11.08.1990 |
| 25) | Syed Aitezazuddin Ahmed | 20.08.1988 | 02.01.1989 |
| 26) | Mr. I.A. Imtiaz | 11.08.1985 | 20.08.1988 |
| 27) | Mr. Fazlur Rahman Khan | 14.12.1980 | 11.08.1985 |
| 28) | Mr. N.M. Qureshi | 12.11.1975 | 14.12.1980 |
| 29) | Mr. M. Zulfiqar | 01.10.1974 | 12.11.1975 |
| 30) | Mr. Riaz Ahmad | 17.11.1973 | 30.09.1974 |
| 31) | Mr. M. Zulfiqar | 11.10.1971 | 17.11.1973 |

SECRETARY REVENUE DIVISION

| | | | |
|----|---|------------|------------|
| 1) | Dr. Muhammad Ashfaq Ahmed (Additional Charge) | 24.08.2021 | |
| 2) | Mr. Asim Ahmad | 09.04.2021 | 24.08.2021 |
| 3) | Mr. Muhammad Javed Ghani | 08.07.2020 | 09.04.2021 |
| 4) | Mr. Mohammad Jehanzeb Khan | 29.08.2018 | 10.05.2019 |
| 5) | Ms. Rukhsana Yasmin | 02.07.2018 | 29.08.2018 |
| 6) | Mr. Tariq Mahmood Pasha | 04.07.2017 | 02.07.2018 |
| 7) | Dr. Muhammad Irshad | 19.01.2017 | 30.06.2017 |

| | | | |
|-----|-------------------------|------------|------------|
| 8) | Mr. Nisar Muhammad Khan | 19.02.2016 | 18.01.2017 |
| 9) | Mr. Tariq Bajwa | 05.07.2013 | 17.11.2015 |
| 10) | Mr. Ansar Javed | 10.04.2013 | 30.06.2013 |
| 11) | Mr. Ali Arshad Hakeem | 10.07.2012 | 09.04.2013 |
| 12) | Mr. Mumtaz Haider Rizvi | 21.01.2012 | 10.07.2012 |
| 13) | Mr. Salman Siddique | 24.12.2010 | 21.01.2012 |
| 14) | Mr. Sohail Ahmed | 18.03.2010 | 24.12.2010 |
| 15) | Mr. Ahmad Waqar | 24.07.2008 | 18.05.2009 |
| 16) | Mr. M. Abdullah Yusuf | 01.11.2007 | 23.07.2008 |
| 17) | Mr. Riaz Ahmad Malik | 03.07.2001 | 11.03.2004 |
| 18) | Mr. Riaz Hussain Naqvi | 08.11.1999 | 02.07.2001 |
| 19) | Mian Iqbal Farid | 07.11.1998 | 06.11.1999 |
| 20) | Mr. A.R. Siddiqi | 11.07.1994 | 11.01.1995 |
| 21) | Mr. Javed Talat | 26.07.1993 | 01.07.1994 |
| 22) | Qazi M. Alimullah | 03.05.1993 | 17.07.1993 |
| 23) | Mr. M. Mubeen Ahsan | 03.11.1992 | 03.05.1993 |
| 24) | Mr. Sajjad Hasan | 03.10.1991 | 03.11.1992 |

SECRETARY GENERAL REVENUE DIVISION/ CHAIRPERSON, FBR

| | | | |
|----|-----------------------|------------|------------|
| 1) | Mr. M. Abdullah Yusuf | 14.06.2006 | 23.07.2008 |
|----|-----------------------|------------|------------|

VICE CHAIRPERSON, CHAIRPERSON CBR

| | | | |
|----|---|------------|------------|
| 1) | Mr. Moinuddin Khan | 02.01.1998 | 06.11.1998 |
| 2) | Mr. Hafeezullah Ishaq | 11.11.1996 | 02.01.1998 |
| 3) | Mr. Shamim Ahmed | 28.08.1996 | 11.11.1996 |
| 4) | Alvi Abdul Rahim (Remained vice Chairperson of CBR before becoming Chairperson CBR) | 13.07.1995 | 28.08.1996 |

FINANCE SECRETARIES/ EX-OFFICIO CHAIRPERSON, CBR

| | | | |
|----|-----------------------|------------|------------|
| 1) | Mr. A.G.N. Kazi | 08.09.1970 | 10.10.1971 |
| 2) | Mr. Ghulam Ishaq Khan | 31.05.1966 | 08.09.1970 |
| 3) | Mr. M. M. Ahmed | 06.03.1963 | 30.05.1966 |
| 4) | Mr. Mumtaz Mirza | 19.06.1961 | 06.03.1963 |
| 5) | Mr. M. Ayub | 29.07.1960 | 19.06.1961 |
| 6) | Mr. H. A. Majid | 01.11.1958 | 29.07.1960 |
| 7) | Mr. Mumtaz Hassan | 25.02.1952 | 01.11.1958 |
| 8) | Mr. Abdul Qadir | 01.02.1950 | 25.02.1952 |
| 9) | Sir Victor Turner | 14.08.1947 | 01.02.1950 |

Chapter 2

FBR Revenue Collection vis-à-vis Target

FY 2020-21 would be remembered as a historic year as collection surpassed the 4 trillion mark for the first time in the history of the country. Despite Covid-19 related challenges, FBR has been able to surpass its revised target of Rs. 4,691 billion by around Rs. 43 billion. All the taxes except direct taxes have surpassed their targets which fell short by 3.5 percent (Table 1).

Table 1: A Comparison of Collection FY 2020-21 vis-a-vis Target

Rs. Billion

| Tax Head | Target | | Provisional Collection | Achievement of Revised Target | |
|------------------|-----------------|----------------|------------------------|-------------------------------|--------------|
| | Original Target | Revised Target | | Absolute | %age |
| Direct Taxes | 2,043.0 | 1,789.0 | 1,726.0 | -63.0 | 96.5 |
| Sales Tax | 1,919.0 | 1,927.0 | 1,981.4 | 54.4 | 102.8 |
| Federal Excise | 361.0 | 275.0 | 279.6 | 4.6 | 101.7 |
| Customs duty | 640.0 | 700.0 | 747.3 | 47.3 | 106.8 |
| All Taxes | 4,963.0 | 4,691.0 | 4,734.2 | 43.2 | 100.9 |

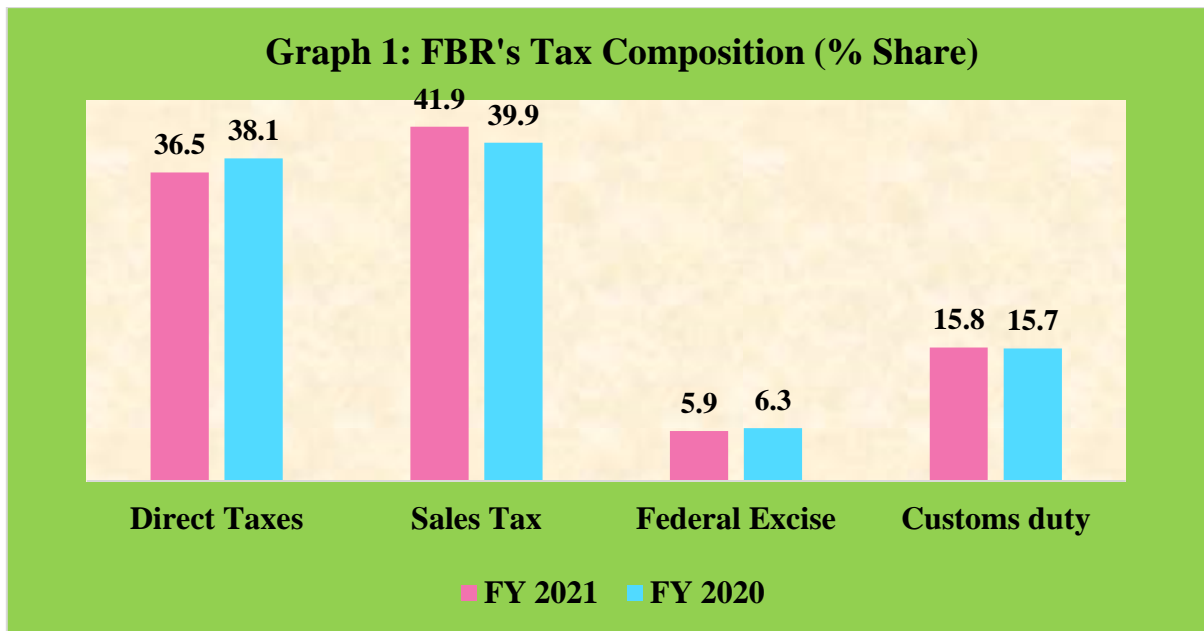
In absolute terms during FY 2020-21 FBR has collected Rs. 4,734.2 billion against Rs. 3,997.4 billion collected in the preceding financial year (PFY), indicating a growth of 18.4 percent. All taxes have recorded a positive and double digit growth (Table 2).

Table 2: A Comparison of Net Collection FY 2020-21 vis-a-vis FY 2019-20

Rs. Billion

| Tax Head | FY 2020-21 | FY 2019-20 | Growth (%) |
|------------------|----------------|----------------|-------------|
| Direct Taxes | 1,726.0 | 1,523.4 | 13.3 |
| Sales Tax | 1,981.4 | 1,596.9 | 24.1 |
| Federal Excise | 279.6 | 250.5 | 11.6 |
| Customs duty | 747.3 | 626.6 | 19.3 |
| All Taxes | 4,734.2 | 3,997.4 | 18.4 |

In absolute terms, Rs. 736.8 billion has been higher than the amount collected in PFY. Sales tax collection has exhibited highest growth at 24.1 percent, followed by customs 19.3 percent, direct taxes 13.3 percent and FED 11.6 percent. Further break-up of sales tax indicates that the growth in sales tax at import stage (27.6 percent) has outstripped growth in domestic sales tax (20 percent). During FY 2020-21, sales tax remained the top revenue generator with 41.9 percent share, followed by direct taxes with 36.5 percent, customs 15.8 percent and FED 5.9 percent (Graph 1). The increasing share of Sales tax and declining contribution of direct taxes needs attention and policy intervention keeping in view the more progressive nature of direct taxes.



Half-yearly and Monthly Growth Trends

The pace of growth in collection was slower in the first half as compared to the second half of FY 2020-21. During the first six months, growth was just 5.3 percent, but increased substantially to around 33 percent in the second half (Table 3). This can be attributed to the fruition of new taxation measures taken, coupled with the post Covid-19 economic recovery in the second half.

Table 3: Comparison of Net Revenue Collection

Rs. Billion

| Tax Head | Jul-Dec | | | Jan-Jun | | | July-June | | |
|--------------|----------------|----------------|------------|----------------|----------------|-------------|----------------|----------------|-------------|
| | 2020-21 | 2019-20 | Growth (%) | 2020-21 | 2019-20 | Growth (%) | 2020-21 | 2019-20 | Growth (%) |
| Direct Taxes | 829.2 | 784.9 | 5.6 | 896.8 | 738.6 | 21.4 | 1,726.0 | 1,523.4 | 13.3 |
| Sales Tax | 914.2 | 857.5 | 6.6 | 1,067.2 | 739.3 | 44.4 | 1,981.4 | 1,596.9 | 24.1 |
| FED | 124.4 | 125.1 | -0.6 | 155.2 | 125.4 | 23.8 | 279.6 | 250.5 | 11.6 |
| Customs | 336.4 | 326.6 | 3.0 | 410.9 | 300.0 | 37.0 | 747.3 | 626.6 | 19.3 |
| Total | 2,204.1 | 2,094.1 | 5.3 | 2,530.1 | 1,903.3 | 32.9 | 4,734.2 | 3,997.4 | 18.4 |

Graph 2 reflects monthly growth trends during FY 2020-21 Vs FY 2019-20. During first eight months, collection grew by 6 percent on average but from March onwards, a sharp rise is discernable. Growth in the month of March 2021 was 49.3 percent, in April 57.7 percent, in May 67.8 percent and in June 23.0 percent. The higher growth trend during last four months is also partially attributable to lockdown during four months of FY 2019-20, wherein a sharp reduction in collection was recorded.

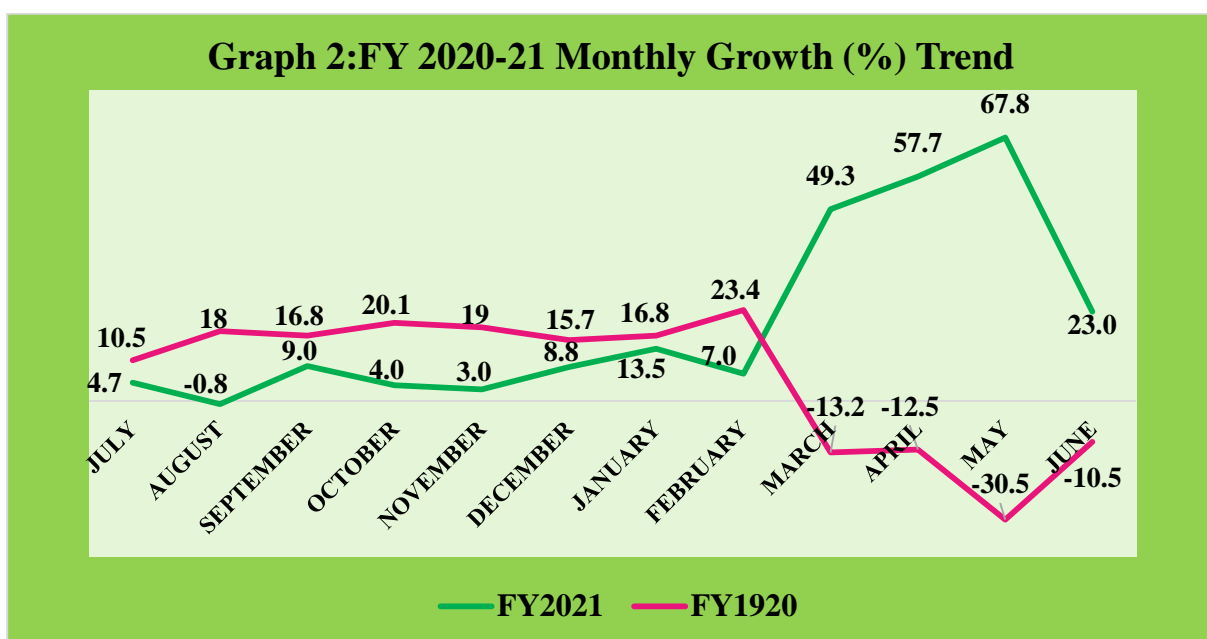


Table 4: Comparative Collection FY 2020-21 Vs. FY 2019-20

Rs. Million

| Months | 2020-21 | 2019-20 | Growth (Absolute) |
|--------------|------------------|------------------|-------------------|
| July | 290,452 | 277,329 | 13,123 |
| August | 296,175 | 298,670 | -2,495 |
| September | 417,498 | 383,116 | 34,382 |
| October | 336,100 | 323,021 | 13,079 |
| November | 345,394 | 335,290 | 10,104 |
| December | 518,524 | 476,705 | 41,819 |
| January | 360,896 | 318,109 | 42,787 |
| February | 349,092 | 326,251 | 22,841 |
| March | 480,754 | 321,966 | 158,788 |
| April | 383,215 | 242,951 | 140,264 |
| May | 384,720 | 229,279 | 155,441 |
| June | 571,415 | 464,720 | 106,695 |
| Total | 4,734,236 | 3,997,407 | 736,828 |

Refunds/Rebates

As per the policy of the government to support the businesses community during the severe Covid-19 induced economic crisis, FBR made higher refund payments. As a whole, during FY 2020-21, refunds of around Rs. 323 billion were made as compared to around Rs. 174 billion paid in FY 2019-20, recording an increase of more than Rs. 149 billion as compared to previous year. Tax-wise refund payments during FY 2020-21 are shown in Table 5.

Table 5: Comparative Position of Refunds/ Rebates Payments

(Rs. Million)

| Tax Head | Refund / Rebate | | Difference | |
|--------------|-----------------|----------------|----------------|-------------|
| | FY 2020-21 | FY 2019-20 | Absolute | Growth (%) |
| Direct taxes | 91,278 | 68,604 | 22,674 | 33.1 |
| Sales Tax | 208,347 | 92,601 | 115,746 | 125.0 |
| FED | 0 | 0 | 0 | - |
| Customs Duty | 22,931 | 12,295 | 10,636 | 86.5 |
| Total | 322,556 | 173,500 | 149,056 | 85.9 |

Impact of Covid-19 on FBR Collection

Covid-19 pandemic has significantly impacted national economies worldwide and revenue collection efforts of FBR have also suffered consequently. Keeping in view the negative impact of Covid-19 on the economy, annual revenue collection target of the fiscal year 2020-21 was revised downwards, from Rs. 4,963 billion to Rs. 4,691 billion.

Relief Measures

In order to mitigate the impact of the pandemic, FBR has taken various relief measures to facilitate commerce, trade, industry, and social sectors in the country. Following relief measures have been taken in this regard: -

1. The construction industry in Pakistan was severely impacted due to Covid-19. The initiation of extensive construction activity in the country has the potential to contribute significantly towards the revival of the national economy by addressing the issues of increased unemployment anticipated in the aftermath of the pandemic, enhancing tax revenues, supporting businesses, and propelling economic growth and development. Envisioning the desired objectives, Tax Laws (Amendments) Ordinance, 2020 was promulgated on 17th April 2020 which contained an incentive package for the construction industry. The same ordinance was subsequently incorporated in the Finance Act, 2020.
2. The promulgation of Covid-19 Prevention of Smuggling Bill, 2020 aimed to curb the menace of smuggling of food and other essential commodities with exemplary punishments to create effective deterrence in situation resulting from the outbreak of the Pandemic.
3. Federal Board of Revenue believes in the liquidation of genuine tax refunds of all industries, especially the export-oriented sector. Keeping in view the seriousness of the issue in the aftermath of Covid-19, FBR issued / adjusted refunds of around Rs. 323 billion in FY 2021, which is 85.3 percent higher than Rs. 173.5 billion in FY 2020. In absolute terms, Rs. 149 billion more has been paid /adjusted as refund during the period under consideration. Speedy clearance of genuine refunds claims resolved the liquidity crunch of industries and they were able to pay salaries to their employees on time, apart from catering to their other business needs.

4. All Covid-19 related health equipment (61 items,) have been exempted from Sales Tax, Income Tax and Customs Duty on recommendation of the health sector.
5. FBR exempted customs duties on import of highly essential items which were needed to be imported for the prevention and treatment of Covid-19 as proposed by the Ministry of National Health Services.

FBR has envisaged a number of measures in the special circumstances unfolded by COVID-19 to meet the dual objective of maximizing tax revenues on one hand and promoting economic activities for revival of the economy, on the other. A system of automated and expeditious disposal of refunds (FASTER) has been introduced for sale tax refunds. Similarly, efforts are made to increase the share of direct taxes in revenue collection. Documentation of the economy to increase incidence of taxation in services, real estate, wholesale, and retail also remains top priority.

Automation of all business processes starting from registration to assessment has also been initiated. Installation of Track and Trace, Point of Sale integration of retailers with FBR's system, audit, and e-appeal are at various stages of implementation. Corporate tax references, personal Income Tax reforms, reducing dependency of withholding taxes, rationalization of minimum tax, removal of anomalies, and regressive exemptions, sale tax harmonization, and promotion of ease of doing business are some of the policy measure to be adopted for revenue mobilization in FBR's efforts to establish itself as a modern, progressive and responsive revenue authority.

Analysis of Head-wise Revenue Collection: FY 2020-21

FBR collects four major taxes namely; direct taxes, sales tax (collected at domestic and import stage), federal excise duty and customs duties or international trade taxes. Performance of the four taxes during the year is presented in the following section.

Direct Taxes:

Direct taxes have contributed 36.5 percent to the total tax collected during FY 2020-21. Net collection stood at Rs. 1,726 billion reflecting a growth of 13.3 percent over the PFY collection of Rs. 1,523.4 billion. An amount of Rs. 91.3 billion has been paid back as refund to the claimants in FY 2020-21 as against Rs. 68.6 billion during FY 2019-20. The collection of income tax

comprises of withholding taxes (WHT), Advance Tax / Payments with Returns and collection on demand (COD).

Disaggregate Analysis of Income Tax Components

Collection on Demand (CoD): Share of CoD in total income tax at 4.6 percent remains meager. However, significant efforts were made during FY 2020-21 to enhance the contribution of CoD which provides a true reflection of the efforts made by FBR field offices for enhancing revenues and curbing tax evasion. During FY 2020-21, overall collection from CoD stood at Rs.80.1 billion against Rs. 60.8 billion collected in PFY, showing a growth 31.8% percent over the previous year (Table 6). Recovery from arrear demand has shown a substantial growth of around 75 percent, whereas current demand increased by 19.9 percent. To further improve this trend, thorough desk audit by the field formations can prove beneficial in increasing the share of CoD in overall income tax collection.

Table 6: Collection out of Demand

(Rs. Million)

| Heads | FY 2020-21 | FY 2019-20 | Growth (%) |
|------------------|---------------|---------------|-------------|
| Arrear | 23,005 | 13,172 | 74.7 |
| Current | 57,134 | 47,635 | 19.9 |
| Total CoD | 80,139 | 60,807 | 31.8 |

Advance Tax / Payments with Returns: This component includes payments made with returns and advance income tax collection. Rs. 465.8 billion has been collected during FY 2020-21 as compared to Rs 404.5 billion in the FY 2019-20 under this head. Major contribution has come from Advance Tax collection with Rs 411.7 billion against Rs. 348.1 billion in FY 2019-20, registering growth of 18.3 percent (Table 7). Under the head payments with returns, Rs 54.1 billion has been collected during FY 2020-21 against Rs. 56.5 billion in FY 2019-20, showing a negative growth of 4.3 percent. The negative growth could be attribute to the decline in taxable incomes during FY 2019-20 due to COVID-19 lockdowns.

Table 7: Advance Tax / Payments with Returns

(Rs. Million)

| Heads | FY 2020-21 | FY 2019-20 | Growth (%) |
|--------------|----------------|----------------|-------------|
| With Returns | 54,091 | 56,506 | -4.3 |
| Advance Tax | 411,739 | 348,068 | 18.3 |
| Total | 465,829 | 404,574 | 15.1 |

Withholding Taxes (WHT): WHT remained the major contributor with 72 percent share in the total collection of income tax. The WHT collection during FY 2020-21 stood at Rs. 1,237.1 billion against Rs. 1,091.7 billion in the PFY, indicating a growth of 13.3 percent (Table 8). Ten major components of withholding taxes, contributing around 85 percent to the total WHT collection are: contracts, imports, salary, telephone, dividends, bank interest, cash withdrawal, technical fee, electricity and exports.

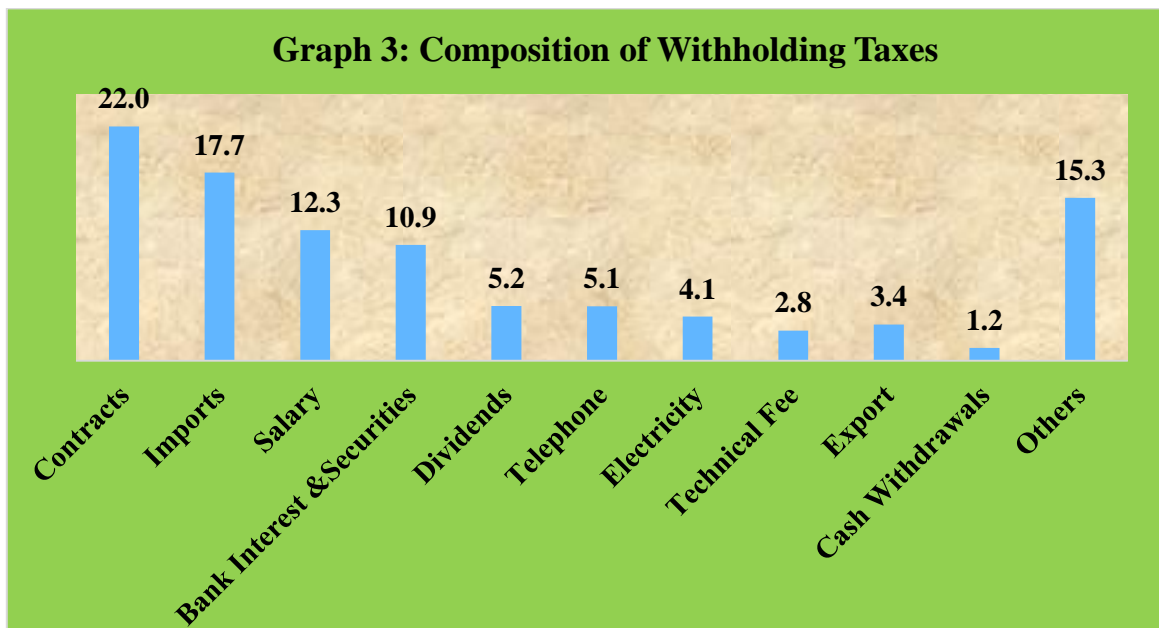
With the exception of WHT on technical fee and cash withdrawal, all other major items recorded positive growth. WHT from salaries remained at the top, with 17.3 percent growth in collection, followed by dividends and telephone 15.6 percent each and electricity at 12.8 percent. Another major contributor, WHT from contracts also returned significant growth at 14.6 percent.

Table 8: Collection from Major Revenue Spinners of Withholding Taxes

(Rs. Million)

| Heads | FY 2020-21 | FY 2019-20 | Difference (Absolute) | Growth (%) |
|---|------------------|------------------|--------------------------|-------------|
| 1.Contracts [(u/s) 153] | 272,105 | 237,365 | 34,740 | 14.6 |
| 2.Imports [(u/s) 148] | 218,499 | 199,691 | 18,808 | 9.4 |
| 3.Salary [(u/s) 149] | 151,768 | 129,433 | 22,334 | 17.3 |
| 4.Profit on Debt/Bank Interest & Securities [u/s 151] | 134,811 | 128,310 | 6,501 | 5.1 |
| 5.Dividends [(u/s) 150] | 63,718 | 55,096 | 8,622 | 15.6 |
| 6.Telephone [(u/s) 236] | 63,183 | 54,635 | 8,548 | 15.6 |
| 7.Electricity [(u/s) 235] | 51,264 | 45,427 | 5,836 | 12.8 |
| 8.Technical Fee [(u/s) 152] | 35,233 | 40,143 | -4,910 | -12.2 |
| 9.Export [(u/s) 154] | 42,249 | 38,450 | 3,798 | 9.9 |
| 10. Cash Withdrawals [(u/s) 231 (A)] | 15,137 | 15,169 | -32 | -0.2 |
| Sub-Total (10 major items) | 1,047,964 | 943,718 | 104,246 | 11.0 |
| Others | 189,167 | 148,019 | 41,148 | 27.8 |
| Total WHT | 1,237,131 | 1,091,737 | 145,394 | 13.3 |
| Share of top 10 in Total WHT | 85.0 | 86.0 | | |

Collection of income tax is not only highly skewed in favor of withholding taxes but heavily reliant on few items. Out of 256 withholding items, ten major items contribute around 85 percent of total withholding collection. The highest contributor in withholding taxes is contracts with 22 percent share, followed by imports (17.7) and salary (12.3). Further break-up reveals that the share of only three heads of WHT i.e. contract, imports and salary is more than 52 percent, thus making income tax revenue vulnerable to variation in these three heads. Therefore, it is essential that along with expanding the tax base, efforts are also made to broaden the withholding tax base.



WHT: Head-wise analyses of growth and contraction

Contracts [u/s 153]: Growth 14.6%

1. The overall growth caused by inflationary pressures
2. No change in WHT tax rates
3. u/s 153 (1)(b) Tax on Services: there is decline due to reduction in business activities due to Covid-19.
4. u/s 153 (1) (c) Execution of Contracts: there is a mix trend of increase and decrease due to issuance of exemption certificates/ reduction in business activities/contract cancellation due to non-execution.

Imports [u/s 148]: Growth 9.4%

1. Increase in imports of raw material/machinery/wheat/sugar etc.
2. Top five items are Mobile Phones/Palm Oil/LPG/Tea/POL products
3. The growth in imports is in line with import value
4. No change in WHT tax rates

Salary [u/s 149]: Growth 17.3%

1. Increase in collection due proper revenue budget planning by the field formations of FBR and the incentive package offered by government including issuance of refunds by FBR
2. Monthly variations are caused by seasonal incentives, bonuses, termination packages, performance allowance etc.

3. No change in WHT tax rates

Profit on Debt [u/s 151]: Growth 5.1%

1. WHT rates enhanced from 10 to 15 percent but interest rate/policy rate declined from 14 to 7 percent which caused lesser collection.

Telephone [u/s 236]: Growth 15.6%

1. Tele market growth/use of telephone/4G internet at the time of Covid-19 pandemic.
2. No change in WHT tax rates

Dividend [u/s 150]: Growth 15.6%

1. More dividends on the back of greater corporate profits
2. Quarterly dividends payments by companies in case of high yield profits
3. No change in WHT tax rates

Electricity [u/s 235]: Growth 12.8%

1. Increase in tax collection not commensurate with increase in electricity tariffs
2. FBR field formations need to enhance monitoring efforts to realize actual potential of WHT from this source.
3. No change in WHT tax rates

Exports [u/s 154]: Growth 9.9%

1. 25.3 \$ billion exports last year also caused spike in collection
2. No change in WHT tax rates

Technical Fee [u/s 152]: Growth (-) 12.2%

1. Comparatively less quantum of payments to non-residents on account of royalty and technical fee resulted in downward trend in collection
2. No change in WHT tax rates

Cash withdrawal [u/s 231 A]: Growth (-) 0.2%

1. Decline is the direct consequence of higher number of income tax return filers which was reduced collection of WHT from non-filers under this head.
2. No change in WHT tax rates

Sales Tax:

Sales tax remains the top revenue generating source of FBR, occupying about 42 percent share in total collection. At around 24 percent, sales tax recorded a healthy growth during FY 2020-21. In absolute terms Rs.1,981.4 billion has been collected which is Rs.384.5 billion higher than the amount collected in PFY. The downward revised target of sales tax has been met to the extent of 102.8 percent.

Further breakup reveals that the sales tax at import stage has recorded a substantial growth of 27.6 percent, whereas collection of sales tax domestic has also grown by an impressive 19.8 percent. Details of collection of these two components are shown in Table 9.

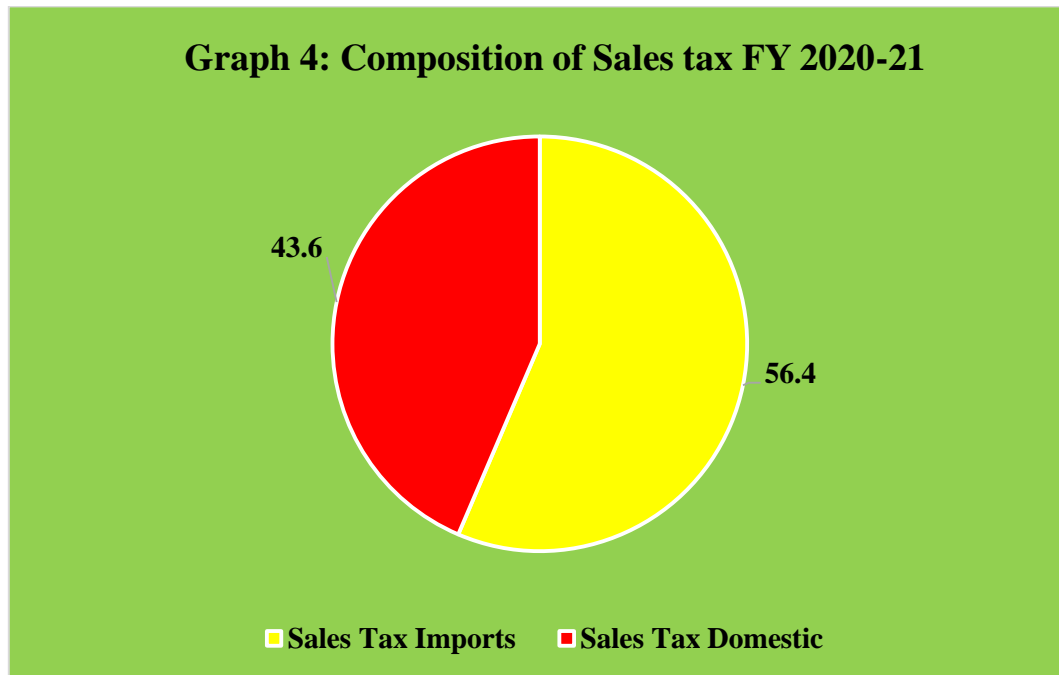
Table 9: Collection of Sales Taxes

(Rs. Million)

| Tax-Head | Collection | | Growth | |
|--------------------------|------------------|------------------|----------------|-------------|
| | FY 2020-21 | FY 2019-20 | Absolute | % |
| Sales Tax Imports | 1,118,193 | 876,345 | 241,848 | 27.6 |
| Sales Tax Domestic | 863,211 | 720,532 | 142,679 | 19.8 |
| Sales Tax (Total) | 1,981,404 | 1,596,877 | 384,527 | 24.1 |

Within sales tax, the share of sales tax on imports remained around 56.4 percent and that of domestic sales tax at around 43.6 percent during FY 2020-21 (Graph 4). It indicates that there is greater reliance of sales tax collection on imports as compared to domestic sales tax. Measures are therefore recommended for enhancing the share of domestic sales tax in order to reduce volatility of sales tax collection resulting from imports fluctuations.

Graph 4: Composition of Sales tax FY 2020-21



Sales Tax Domestic Collection:

The net collection of Sales Tax Domestic (STD) was Rs. 863.2 billion against Rs. 720.5 billion in the PFY and net collection grew by 19.8 percent. In absolute terms Rs. 142.6 billion higher amount of revenue has been collected in FY 2020-21 as compared to PFY.

Major Heads of Sales Tax Domestic: Major chunk of collection of sales tax domestic, contributing around 77 percent of total collection under the head are; petroleum products, electrical energy, sugar, cotton yarn, cement, cigarettes, food products, aerated water/beverage etc. Again, the narrow base of sales tax collection due to greater reliance on few items needs policy intervention. There is a need to look into and review the existing base and to ascertain as to why there is lower contribution by other commodities.

Detail of major ten items are shown in Table 10. POL products, the top revenue generating source, with 34.9 percent share, has recorded 30.1 percent growth during FY 2020-21. Tax from Electrical energy grew by 38.6 percent, sugar by 57.8 percent, cotton yarn by 71.2 and cigarette by 37.2 percent. All other major items performed well during the period under review.

Table 10: Net Collection of GST (Domestic) from Major Revenue Spinners

(Rs Million)

| Commodities/Items | Collection | | | Share (%) | |
|------------------------------|----------------|----------------|-------------|--------------|--------------|
| | 2020-21 | 2019-20 | Growth (%) | 2020-21 | 2019-20 |
| POL Products | 300,902 | 231,365 | 30.1 | 34.9 | 32.1 |
| Electrical energy (discos) | 127,231 | 91,826 | 38.6 | 14.7 | 12.7 |
| Sugar | 62,780 | 39,773 | 57.8 | 7.3 | 5.5 |
| Cotton Yarn | 44,103 | 25,764 | 71.2 | 5.1 | 3.6 |
| Cement | 37,275 | 20,817 | 79.1 | 4.3 | 2.9 |
| Cigarettes | 27,923 | 20,347 | 37.2 | 3.2 | 2.8 |
| Food Products | 21,526 | 17,348 | 24.1 | 2.5 | 2.4 |
| Motor Cars | 15,727 | 3,771 | 317.1 | 1.8 | 0.5 |
| Aerated Waters / Beverages | 15,430 | 12,882 | 19.8 | 1.8 | 1.8 |
| Concentrates (Beverages) | 11,180 | 5,849 | 91.1 | 1.3 | 0.8 |
| Major Ten Commodities | 664,077 | 469,742 | 41.4 | 76.9 | 65.2 |
| Other | 199,134 | 250,790 | -20.6 | 23.1 | 34.8 |
| All Commodities | 863,211 | 720,532 | 19.8 | 100.0 | 100.0 |

Reasons of Growth in STD Major Items

- **POL Products:** Higher international prices of POL products attributed to more than 30.1 percent increase in sales tax domestic collection
- **Electrical Energy (discos):** Increase in energy tariff and growing demand of electricity helped in attaining more than 38 percent growth in collection from this head
- **Sugar:** Effective monitoring by IR (Ops) and the concerned filed formations
- **Cotton Yarn:** Increase in cotton prices
- **Cement:** Growth in construction activities increased the demand for cement and so the sales tax collection
- **Cigarettes:** Inflation effect
- **Food Products:** Inflation effect
- **Motor Cars:** Post Covid Demand and launch of new vehicles / SUVs

Sales Tax at Import Stage Collection:

Sales tax on imports is a significant component of federal tax receipts. The share of STM in total sales tax net collection has reached around 57 percent. The net collection of STM during FY 2020-21 stood at Rs. 1,118.2 billion against Rs. 876.3 billion in FY 2019-20, registering a growth of 27.6 percent.

Major Heads of Sales Tax at Import Stage: Top 10 commodities of sales tax import have contributed a major share i.e. 73.7 percent in STM collection (Table 11). Data indicates that more than 50 percent of STM is contributed by POL products (Ch:27), iron and steel (Ch:72), vehicles (Ch:87), (machinery (Ch:84 & 85), and edible oil (Ch:15). Like sales tax (domestic), petroleum is the leading source of sales tax collection at import stage. Its share in total sales tax imports is around 23 percent. During FY 2020-21 collection from POL products was Rs.255.7 billion against Rs. 231.3 billion during FY 2019-20 reflecting a growth of 10.6 percent.

Table 11: Major Revenue Spinners (Sales Tax Imports)

(Rs. Million)

| Ch | Commodities | Collection | | | Share (%) | |
|------------------|--------------------------------------|------------------|----------------|-------------|--------------|--------------|
| | | 2020-21 | 2019-20 | Growth (%) | 2020-21 | 2019-20 |
| 27 | POL Products | 255,740 | 231,321 | 10.6 | 22.9 | 26.4 |
| 72 | Iron and Steel | 110,845 | 82,898 | 33.7 | 9.9 | 9.5 |
| 87 | Vehicles (Non-Railway) | 81,377 | 42,931 | 89.6 | 7.3 | 4.9 |
| 84 | Machinery & Mechanical Appliances | 77,858 | 62,570 | 24.4 | 7.0 | 7.1 |
| 15 | Edible Oil | 75,195 | 51,965 | 44.7 | 6.7 | 5.9 |
| 39 | Plastic Resins etc. | 70,917 | 55,203 | 28.5 | 6.3 | 6.3 |
| 85 | Electrical Machinery | 55,579 | 51,986 | 6.9 | 5.0 | 5.9 |
| 29 | Organic Chemicals | 38,881 | 31,238 | 24.5 | 3.5 | 3.6 |
| 12 | Oil Seeds and Oleaginous Fruit; Misc | 33,310 | 23,138 | 44.0 | 3.0 | 2.6 |
| 52 | Cotton | 24,511 | 12,754 | 92.2 | 2.2 | 1.5 |
| Sub Total | | 824,212 | 646,003 | 27.6 | 73.7 | 73.7 |
| | Others | 294,026 | 230,349 | 27.6 | 26.3 | 26.3 |
| Gross | | 1,118,238 | 876,352 | 27.6 | 100.0 | 100.0 |
| | Refund/Rebate | 45 | 7 | 542.9 | | |
| Net | | 1,118,193 | 876,345 | 27.6 | | |

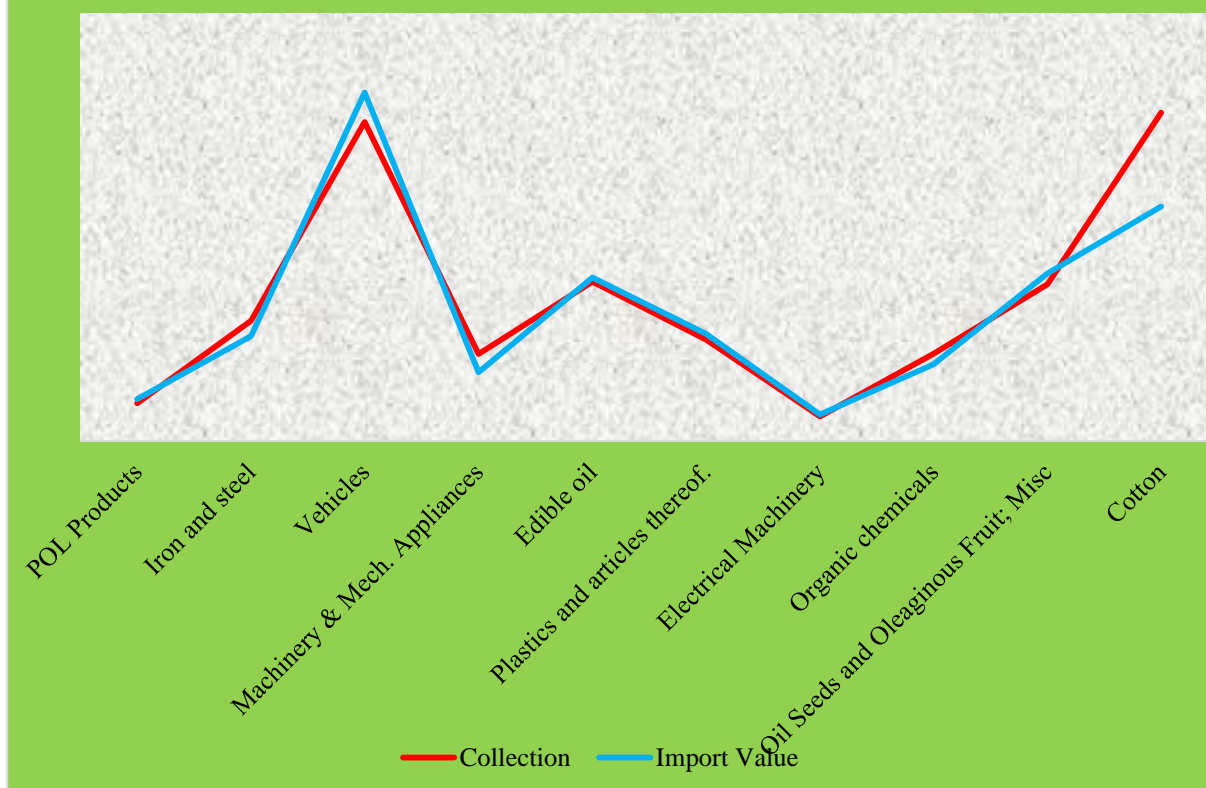
The base of STM collection is the import value. In this regard, a look at the import value of major items and overall growth in FY 2020-21 indicates that the collection is well aligned with the growth trend witnessed in the imports (Table 12 & Graph 5). Total import value increased by 28 percent and collection of sales tax at import stage grew by 27.6 percent.

Table 12: Growth (%) Comparison: Import Value Vs Collection

| Ch | Commodities | Sales Tax Import | |
|----------------|---|------------------|----------------|
| | | Import Value | STM Collection |
| 27 | Mineral fuels, mineral oils and products of their | 11.7 | 10.6 |
| 72 | Iron and steel | 29.4 | 33.7 |
| 87 | Vehicles other than railway or tramway | 97.8 | 89.6 |
| 84 | Machinery & Mech. Appliances | 19.3 | 24.4 |
| 15 | Edible oil | 45.9 | 44.7 |
| 39 | Plastics and articles thereof. | 30.1 | 28.5 |
| 85 | photosensitive semiconductor devices | 7.4 | 6.9 |
| 29 | Organic chemicals | 21.5 | 24.5 |
| 12 | Oil seeds and oleaginous fruit; grains, seeds | 47.0 | 44.0 |
| 52 | Cotton | 65.9 | 92.2 |
| Overall | | 28.0 | 27.6 |

The performance of ten prime contributors vis-a-vis import value is indicative of a matching response, as discernable from the graph below. Although, this is a healthy sign as far as revenue collection is concerned, however, increasing dependence on imports for tax revenues makes our import related tax revenue risky and puts pressure on our foreign exchange reserves.

Graph 5: Growth (%) Comparison: Imopt Value and STM Collection



Customs Duty

Customs duty constitutes around 16 percent of FBR revenue collection. Customs duties performed well during FY 2020-21 with 19.3 percent growth attained in net collection as compared to PFY. The net collection during FY 2020-21 stood at Rs 747.3 billion, which is Rs.120.6 billion higher than the amount collected in PFY.

Major chunk of customs revenue like other taxes depends on few major sectors. It is evident from Table 13 that around 61 percent of customs duty collection has been contributed by 10 major sectors. Out of these sectors, only collection on account of electrical machinery recorded a negative growth, whereas collection from paper & paperboard grew by just 0.5 percent. Decline in the collection of electrical machinery is attributable to substantial decline in its import value during FY 2020-21. Collection from Rubber and vehicles have recorded a remarkable growth of 141.6 and 95 percent respectively. Similarly, machinery and iron & steel also noted healthy growth during the period under review. This reflects uptake in the economic activity, more specifically in large scale manufacturing. Vehicles (Non-Railway) along with POL products have, however, remained top contributors of customs duty.

Table 13: Major Revenue Spinners of Customs Duties

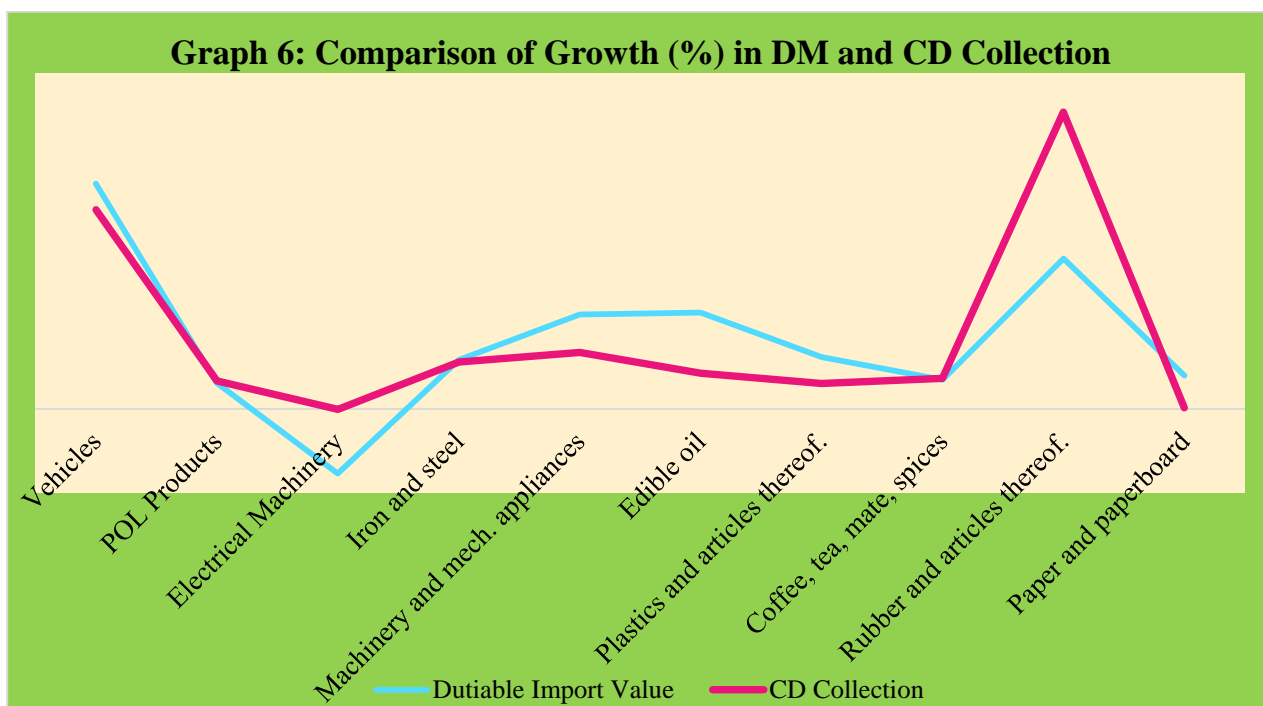
(Rs Million)

| Ch. | Description | Collection | | | Share (%) | |
|------------------|-----------------------------------|----------------|----------------|-------------|--------------|--------------|
| | | 2020-21 | 2019-20 | Growth (%) | 2020-21 | 2019-20 |
| 87 | Vehicles (Non-Railway) | 110,860 | 56,852 | 95.0 | 14.4 | 8.9 |
| 27 | POL Products | 94,280 | 83,225 | 13.3 | 12.2 | 13.0 |
| 85 | Electrical Machinery | 59,706 | 59,873 | -0.3 | 7.8 | 9.4 |
| 72 | Iron & Steel | 55,576 | 45,438 | 22.3 | 7.2 | 7.1 |
| 84 | Machinery & Mechanical Appliances | 41,793 | 32,930 | 26.9 | 5.4 | 5.2 |
| 15 | Edible Oil | 34,435 | 29,420 | 17.0 | 4.5 | 4.6 |
| 39 | Plastic Resins etc. | 26,837 | 23,937 | 12.1 | 3.5 | 3.7 |
| 9 | Tea & Coffee | 16,896 | 14,755 | 14.5 | 2.2 | 2.3 |
| 40 | Rubber and articles thereof. | 16,009 | 6,627 | 141.6 | 2.1 | 1.0 |
| 48 | Paper & Paperboards | 14,521 | 14,453 | 0.5 | 1.9 | 2.3 |
| Sub Total | | 470,913 | 367,510 | 28.1 | 61.1 | 57.5 |
| Other | | 299,294 | 271,397 | 10.3 | 38.9 | 42.5 |
| Gross | | 770,207 | 638,907 | 20.6 | 100.0 | 100.0 |
| Refund/Rebate | | 22,931 | 12,295 | 86.5 | | |
| Net | | 747,276 | 626,612 | 19.3 | | |

Base to the customs revenues is provided by dutiable imports. In this context, overall collection of customs duty on major items remained commensurate with growth in the value of dutiable imports. As a whole, dutiable imports grew by 19.9 percent and accordingly the customs duty gross collection increased by 20.6 percent (Table 14). A line graph shown below (Graph 6) reflects similar growth patterns of both variables i.e. dutiable imports and collection.

Table 14: Growth (%) Comparison: Dutiable Import Value Vs CD Collection

| Ch. | Commodities | Customs Duties | |
|---------|--------------------------------|-----------------------|---------------|
| | | Dutiable Import Value | CD Collection |
| 87 | Vehicles | 107.5 | 95.0 |
| 27 | POL Products | 12.4 | 13.3 |
| 85 | Electrical Machinery | -30.8 | -0.3 |
| 72 | Iron and steel | 23.4 | 22.3 |
| 84 | Machinery and mech. appliances | 45.1 | 26.9 |
| 15 | Edible oil | 45.9 | 17.0 |
| 39 | Plastics and articles thereof. | 24.7 | 12.1 |
| 09 | Coffee, tea, mate, spices | 13.9 | 14.5 |
| 40 | Rubber and articles thereof. | 71.7 | 141.6 |
| 48 | Paper and paperboard | 15.8 | 0.5 |
| Overall | | 19.9 | 20.6 |



Federal Excise Duty (FED)

Net collection from FED increased by 11.6 percent during FY 2020-21. In absolute terms this increase means that Rs. 29.1 billion additional FED has been collected as compared to PFY. Share of FED in total FBR collection is around 6 percent. Major sectors which contribute FED revenues are cigarettes, cement, natural gas, services (Table 15). There is a substantial growth in most of the items. However, the collection from services, where air travel is the main contributor, has significantly declined. Reason for decline in collection from this head is the Covid-19 related restrictions on air travel. FED collection from vehicles recorded a growth of more than 368 percent mainly because of higher imports of vehicles and parts during the period under review.

Table 15: Major Revenue Spinners of FED

(Rs. in Million)

| S. No | Commodities | FY 2020-21 | FY 2019-20 | Growth (Abs) | Growth (%) |
|------------------|----------------------------|----------------|----------------|---------------|-------------|
| 1 | Cigarettes | 107,382 | 89,825 | 17,556 | 19.5 |
| 2 | Cement | 74,507 | 71,229 | 3,279 | 4.6 |
| 3 | Beverages and Concentrates | 33,455 | 28,439 | 5,016 | 17.6 |
| 4 | Natural Gas | 9,617 | 9,429 | 188 | 2.0 |
| 5 | Services | 8,979 | 32,076 | -23,096 | -72.0 |
| 6 | Vehicles Motor (Imp) | 8,676 | 1,850 | 6825.5 | 368.9 |
| 7 | Edible Oil | 4,360 | 2,686 | 1674.9 | 62.4 |
| 8 | POL Products | 4,233 | 3,486 | 746 | 21.4 |
| 9 | Vegetable ghee | 377 | 215 | 161.5 | 75.0 |
| 10 | Perfumery & Cosmetics | 347 | 286 | 61 | 21.4 |
| Sub-total | | 251,933 | 239,521 | 12,412 | 5.2 |
| Others | | 27,623 | 10,953 | 16,670 | 152.2 |
| Gross | | 279,556 | 250,474 | 29,082 | 11.6 |
| Refunds | | - | - | 0 | - |
| Net | | 279,556 | 250,474 | 29,082 | 11.6 |

FED collection base is also skewed in favor of few items. the share of 10 major items is about 90 percent, as evident from the following table (Table 16). Cigarette is the top contributor with 38.4 percent share, followed by cement (26.7), beverages (12) and natural gas (3.4). There is, therefore, a need to find out other possible avenues of FED revenue generation in order to expand the base, enhance the revenue and to mitigate the risks related to narrow base.

Table 16: Major Revenue Spinners of FED

| Commodities | Share % | |
|----------------------------|-------------|-------------|
| | FY 2020-21 | FY 2019-20 |
| Cigarettes | 38.4 | 35.9 |
| Cement | 26.7 | 28.4 |
| Beverages and Concentrates | 12.0 | 11.4 |
| Natural Gas | 3.4 | 3.8 |
| Services | 3.2 | 12.8 |
| Vehicles Motor (Imp) | 3.1 | 0.7 |
| Edible Oil | 1.6 | 1.1 |
| POL Products | 1.5 | 1.4 |
| Vegetable ghee | 0.1 | 0.1 |
| Perfumery & Cosmetics | 0.1 | 0.1 |
| Sub-total | 90.1 | 95.6 |
| Others | 9.9 | 4.4 |

FBR's Revenue Targets FY: 2021-22

Revenue target for FY 2021-22 has been fixed at Rs. 5,829.0 billion which demands growth of 23.1 percent over the collection of Rs. 4,734.2 billion made during FY 2020-21 (Table 17). In absolute terms, around Rs. 1,094 billion additional revenues are to be collected in FY 2021-22 to meet the target.

Table 17: Revenue Target 2021-22

(Rs. Billion)

| Revenue Target FY 2021-22 | Provisional Collection FY 2020-21 | Required Growth (%) |
|--------------------------------------|--|--------------------------------|
| 5,829.0 | 4,734.2 | 23.1 |

Chapter 3

FBR REFORMS MEASURES UPDATE

The objective of tax reforms is to change the way taxes are being collected or managed in order to improve tax administration, create business friendly environment by simplifying tax laws and procedures and make the tax system more progressive for greater socio-economic benefits. Government of Pakistan has taken a number of initiatives to reform the country's primary revenue organization and FBR has taken a number of policy and administrative reform measures to promote taxpayer friendly culture, improve tax compliance and increase tax to GDP ratio. These reform measures have gradually started paying dividends, showing significant improvements in the tax base by bringing under taxed and untaxed segments of economy into the tax net. The policy and administrative reform measures introduced to meet the above ends are discussed below.

ENFORCEMENT AND POLICY MEASURES (IR POLICY)

[Medium Term Framework for Revenue Mobilization]

1. Optimal mobilization of Revenue:

The reform process is based on the principle of targeting enhanced enforcement and appropriate policy intervention to optimize revenue collection without compromising the confidence of the business community.

2. Expeditious disposal of refund claims:

FASTER (Fully Automated Sales Tax e-Refund) has been initiated.

3. Increase in the ratio of direct taxes:

All out efforts are being made to increase the share of direct taxes in revenues. For this purpose, documentation of economy to increase the taxation in services, real estate and whole sale & retail is given top priority.

4. Maximizing the use technology for revenue mobilization

The use of information technology is the cornerstone of FBR's strategy for mobilization of revenues. It aims at automation of all business processes including registration, issuance of refunds, tax assessment and payments. Installation of Track and Trace system, Point of sale

integration of retailers with FBR's computerized system, e-audit and e-appeals systems are at various stages of implementation and which will be fully operational in medium term.

5. Efficient management of tax litigation

Huge revenue is stuck up in litigation before appellate forums from Commissioners (Appeals) to Supreme Court of Pakistan. In order to reduce litigation-, FBR is encouraging alternate dispute resolution mechanism, agreed assessment in an appropriate case and out of turn hearing by appellate forums in cases involving higher amount of revenues.

6. Tax Policy Measures

FBR aims at re-designing the tax system on ideal principles of taxation, which, inter alia, includes moving towards taxation of net profits under income tax and subjecting all taxable supplies to standard sales tax regime. The initiative involves removal of tax distortions, unnecessary exemptions, tax reductions, zero rating etc. Major guiding principles of tax policy include:-

- a. Corporate income tax reforms----** removal of redundant tax credits, accelerated depreciation, exemptions, reduced rates, exemption from specific provisions etc. This aspect has already been completed by promulgation of Tax Laws (Second Amendment) Ordinance, 2021.
- b. Personal Income Tax Reforms----** removal of unnecessary exemptions and rationalization of tax rates and reduction of tax slabs to simplify tax procedures for swift and hassle-free compliance.
- c. Reducing dependence on withholding taxes----**FBR is contemplating reduction in number of withholding tax lines without compromising the documentation contribution of these taxes. Nine withholding taxes have already been abolished and further reduction is under consideration.
- d. Rationalization of minimum taxes---** FBR is rationalizing presumptive and minimum tax regimes in an effort to realize revenue according to the actual potential of taxpayers.
- e. Removal of procedural complications in tax compliance---** Complexities in tax procedures are being removed in order to facilitate compliance.
- f. Removal of anomalies in General Sales Tax on goods----** This involves removal of unnecessary exemptions, reduced rates, zero rating, special tax regimes. The broad guideline

is that exemptions / concessions available to all goods except essential food items, health and education related goods are to be reviewed.

- g. Sales tax harmonization** ---- FBR is pursuing sales tax harmonization with the provincial revenue authorities which includes common definition of goods and services, common minimum threshold, harmonized tax rates, single portal and single sales tax return. The initiative is-expected to complete in medium term.
- h. Promoting ease of doing business**--- Cognizant of difficulties faced by taxpayers in making tax compliance, FBR is introducing such facilitating measures as making CNIC as the unique identifier for all taxes administered by FBR, harmonization of valuation table for immovable properties with provinces and establishing one-window operations at various compliance levels.

7. Efforts to enhance tax compliance

- a. Increasing tax return filing**--FBR has undertaken unprecedented enforcement measure to ensure filing of returns. Resultantly, the number of income tax return filers for TY2020 has crossed 3.1 million.
- b. Utilization of data obtained from DISCOs & Gas Companies**--Data has been obtained from DISCOs and Gas Companies for broadening of tax base. More than 650,000 notices have been issued on the basis of data obtained from DISCOs and in lieu of these notices 129,541 returns have been enforced so far.
- c. Tax Asaan: Mobile Application**-- Tax Asaan, has been launched which provides basic verification features like ATL, Online NTN/STRN inquiry, exemption certificates and sales tax registration. Facility for filing income tax returns for salaried class has also been included in the application.
- d. High Net-Worth Individuals (action through third party data utilization)**--In order to develop 360 degree view of tax payers, data sources like banks, vehicles and real estate transactions have been captured and a Data Bank has been developed. Based on this data bank, notices to more than 200,000 high net-worth un-registered persons have been issued.
- e. Point of Sales (POS) Integration of Tier-1 retailers**--To ensure proper declaration of sales by retailers and to realize due revenue from them, FBR has initiated the integration of all sales outlets of tier-1 retailers with FBR's central computerized system. The system shall

ensure that all sales are reported in real-time to FBR and are duly accounted for in monthly sales tax returns of such retailers. The scheme was initially launched for textile and leather retailers last year which has now been made mandatory for all tier-1 retailers with effect from 15th December 2019. The field offices have been directed to undertake surveys in their respective jurisdictions and ensure integration of all tier-1 retailers.

- f. Track & Trace System--** In order to prevent leakage of revenue, under-reporting of production and sales, and to ensure proper payment of FED and Sales Tax on the manufacture and sale of specified goods/ products, FBR has initiated the implementation of Track and Trace System for specified goods/ products i.e. Tobacco, Cement, Sugar, Fertilizer and Beverages imported into or manufactured in Pakistan.
 - g. Assessment & Processing (A&P) Units--** Sectorial analysis of huge business concerns has been conducted across the country by Assessment & Processing Units in all field formations of IRS. Sectors like cement, sugar, cotton and tobacco remained under focus. Legal action has been initiated against the defaulting units.
 - h. Investigation & Prosecution (I&P) Units--**Legal actions (attachment of properties, arrests and seizures) has been made against huge tax-defaulters to create deterrence against tax-evaders.
 - i. IREN and Joint Anti-smuggling field intelligence exercise--** Establishment of Inland Revenue Enforcement Network (IREN) to check smuggling and counterfeit products. Inland Revenue Service and Pakistan Customs Service have joined hands for anti-smuggling field intelligence exercise.
 - j. Maloomat--** FBR has launched Maloomat (tax profiling system) on its web portal, containing data of 53 million citizens, giving access to the filers and non-filers to the information about their assets and bank accounts available with FBR.
- 8. Revenue Maximization through Modernization of Tax Audits**
- a. Risk based Audit--**FBR has discarded the method of random selection of cases for audit and started a risk based parametric approach for selection of audit cases. FBR has developed a centralized Risk based Audit Management System (RAMS) for selection of audit cases centrally on the basis of pre-determined risk parameters. Selection on scientific matrix allowing allocation and distribution of weightage to different parameters in Risk Grid segregates the potential and high-risk cases for audit through parametric computer balloting.

Subsequently, in September 2020, through Audit Policy, 2019, a total number of 12,533 cases were selected for audit for Tax Year 2018 through Risk based Audit Management System (RAMS).

- b. Transformation of traditional audit processes through e-Audits**--FBR is also moving for instituting Data analytics for E-Audit through transformation in the traditional audit processes. In this system, the correspondence between taxpayers and the tax department will be entirely through electronic modes, till the conclusion of audit proceedings. The process will be technology-driven with minimum human interface with system-based controls for ensuring transparency of the processes.
- c. Automation of audit monitoring system**--A software solution is being introduced to provide continuous monitoring of the audit cases with sufficient documentation and assistance to the auditors.

9. Modification in legal framework for Facilitation and revenue mobilization

- a.** To ensure swift and effective pursuit of cases, amendments in Rules of Business have been made to the effect to allow FBR / Revenue Division to hire Legal Advisor without approval of Law Division and issuance of policy guidelines for Panel Advocates.
- b.** New Policy /Guidelines for placing lawyers /advocates on FBR Panel of Advocates is being framed
- c.** Revision of structure of fee payments to legal counsels/legal advisors /advocates for improvement in representation before various courts by engaging quality LAs.
- d.** Revision/Enhancement of Financial Powers of CCsIR for payment of Special Fees to hire top of the line Lawyers in all important revenue yielding cases.
- e.** Follow up on high value cases for early decisions by applying for early hearing, sensitizing the Registrar of the relevant courts and bringing in the knowledge Ministry of Law.
- f.** Use of Information Management Tools in Commissioners IR (Appeals) Offices-Stage I.
- g.** Implement the computerized system of Appeal Management System (Income Tax) to improve Information Processing & Service Delivery through enhanced use of technology (IRIS-AMS)
- h.** Improvement in the infrastructure of the CsIR (A)/ financial autonomy.

- i.** Increase in strength at major hubs of Tax Appeals.
- j.** Establishment of physically separate and independent offices of CIRs (A).
- k.** Adequate resources allocation required for proper functioning of CIR (A) offices.

III. STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period FY 2020-21 & FY 2019-20

Provisional Collection of FBR Taxes 2020-21 Vs. 2019-20

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|-----|------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|-------------|--------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Goss | Reb/Ref | Net | Goss | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 315,859 | 25,407 | 290,452 | 291,091 | 13,762 | 277,329 | 24,768 | 11,645 | 13,123 | 8.5 | 84.6 | 4.7 |
| AUGUST | M | 315,008 | 18,833 | 296,175 | 303,673 | 5,003 | 298,670 | 11,335 | 13,830 | -2,495 | 3.7 | 276.4 | -0.8 |
| | P | 630,867 | 44,240 | 586,627 | 594,764 | 18,765 | 575,999 | 36,103 | 25,475 | 10,628 | 6.1 | 135.8 | 1.8 |
| SEPTEMBER | M | 443,361 | 25,863 | 417,498 | 408,914 | 25,798 | 383,116 | 34,447 | 65 | 34,382 | 8.4 | 0.3 | 9.0 |
| 1st Quarter | | 1,074,228 | 70,103 | 1,004,125 | 1,003,678 | 44,563 | 959,115 | 70,550 | 25,540 | 45,010 | 7.0 | 57.3 | 4.7 |
| OCTOBER | M | 355,242 | 19,142 | 336,100 | 329,472 | 6,451 | 323,021 | 25,770 | 12,691 | 13,079 | 7.8 | 196.7 | 4.0 |
| | P | 1,429,470 | 89,245 | 1,340,225 | 1,333,150 | 51,014 | 1,282,136 | 96,320 | 38,231 | 58,089 | 7.2 | 74.9 | 4.5 |
| NOVEMBER | M | 367,361 | 21,967 | 345,394 | 340,767 | 5,477 | 335,290 | 26,594 | 16,490 | 10,104 | 7.8 | 301.1 | 3.0 |
| | P | 1,796,831 | 111,212 | 1,685,619 | 1,673,917 | 56,491 | 1,617,426 | 122,914 | 54,721 | 68,193 | 7.3 | 96.9 | 4.2 |
| DECEMBER | M | 562,038 | 43,514 | 518,524 | 495,764 | 19,059 | 476,705 | 66,274 | 24,455 | 41,819 | 13.4 | 128.3 | 8.8 |
| 2nd Quarter | | 1,284,641 | 84,623 | 1,200,018 | 1,166,003 | 30,987 | 1,135,016 | 118,638 | 53,636 | 65,002 | 10.2 | 173.1 | 5.7 |
| Upto 2nd Qtr | | 2,358,869 | 154,726 | 2,204,143 | 2,169,681 | 75,550 | 2,094,131 | 189,188 | 79,176 | 110,012 | 8.7 | 104.8 | 5.3 |
| JANUARY | M | 384,576 | 23,680 | 360,896 | 345,608 | 27,499 | 318,109 | 38,968 | -3,819 | 42,787 | 11.3 | -13.9 | 13.5 |
| | P | 2,743,445 | 178,406 | 2,565,039 | 2,515,289 | 103,049 | 2,412,240 | 228,156 | 75,357 | 152,799 | 9.1 | 73.1 | 6.3 |
| FEBRUARY | M | 376,768 | 27,676 | 349,092 | 337,176 | 10,925 | 326,251 | 39,592 | 16,751 | 22,841 | 11.7 | 153.3 | 7.0 |
| | P | 3,120,213 | 206,082 | 2,914,131 | 2,852,465 | 113,974 | 2,738,491 | 267,748 | 92,108 | 175,640 | 9.4 | 80.8 | 6.4 |
| MARCH | M | 510,121 | 29,367 | 480,754 | 338,881 | 16,915 | 321,966 | 171,240 | 12,452 | 158,788 | 50.5 | 73.6 | 49.3 |
| 3rd Quarter | | 1,271,465 | 80,723 | 1,190,742 | 1,021,665 | 55,339 | 966,326 | 249,800 | 25,384 | 224,416 | 24.5 | 45.9 | 23.2 |
| Upto 3rd Qtr | | 3,630,334 | 235,449 | 3,394,885 | 3,191,346 | 130,889 | 3,060,457 | 438,988 | 104,560 | 334,428 | 13.8 | 79.9 | 10.9 |
| APRIL | M | 403,277 | 20,062 | 383,215 | 263,845 | 20,894 | 242,951 | 139,432 | -832 | 140,264 | 52.8 | -4.0 | 57.7 |
| | P | 4,033,611 | 255,511 | 3,778,100 | 3,455,191 | 151,783 | 3,303,408 | 578,420 | 103,728 | 474,692 | 16.7 | 68.3 | 14.4 |
| MAY | M | 407,503 | 22,783 | 384,720 | 237,247 | 7,968 | 229,279 | 170,256 | 14,815 | 155,441 | 71.8 | 185.9 | 67.8 |
| | P | 4,441,114 | 278,294 | 4,162,820 | 3,692,438 | 159,751 | 3,532,687 | 748,676 | 118,543 | 630,133 | 20.3 | 74.2 | 17.8 |
| JUNE | M | 615,678 | 44,262 | 571,416 | 478,470 | 13,749 | 464,721 | 137,208 | 30,513 | 106,695 | 28.7 | 221.9 | 23.0 |
| 4th Quarter | | 1,426,458 | 87,107 | 1,339,351 | 979,562 | 42,611 | 936,951 | 446,896 | 44,496 | 402,400 | 45.6 | 104.4 | 42.9 |
| Annual | | 5,056,792 | 322,556 | 4,734,236 | 4,170,908 | 173,500 | 3,997,408 | 885,884 | 149,056 | 736,828 | 21.2 | 85.9 | 18.4 |

INLAND REVENUE

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|----------|------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|-------------|--------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 267,784 | 25,193 | 242,591 | 241,923 | 11,963 | 229,960 | 25,861 | 13,230 | 12,631 | 10.7 | 110.6 | 5.5 |
| AUGUST | M | 268,561 | 18,310 | 250,251 | 250,050 | 4,037 | 246,013 | 18,511 | 14,273 | 4,238 | 7.4 | 353.6 | 1.7 |
| | P | 536,345 | 43,503 | 492,842 | 491,973 | 16,000 | 475,973 | 44,372 | 27,503 | 16,869 | 9.0 | 171.9 | 3.5 |
| SEPTEMBER | M | 383,658 | 25,581 | 358,077 | 352,750 | 24,835 | 327,915 | 30,908 | 746 | 30,162 | 8.8 | 3.0 | 9.2 |
| 1st Quarter | | 920,003 | 69,084 | 850,919 | 844,723 | 40,835 | 803,888 | 75,280 | 28,249 | 47,031 | 8.9 | 69.2 | 5.9 |
| OCTOBER | M | 301,696 | 18,523 | 283,173 | 273,735 | 4,930 | 268,805 | 27,961 | 13,593 | 14,368 | 10.2 | 275.7 | 5.3 |
| | P | 1,221,699 | 87,607 | 1,134,092 | 1,118,458 | 45,765 | 1,072,693 | 103,241 | 41,842 | 61,399 | 9.2 | 91.4 | 5.7 |
| NOVEMBER | M | 308,382 | 20,507 | 287,875 | 285,452 | 4,158 | 281,294 | 22,930 | 16,349 | 6,581 | 8.0 | 393.2 | 2.3 |
| | P | 1,530,081 | 108,114 | 1,421,967 | 1,403,910 | 49,923 | 1,353,987 | 126,171 | 58,191 | 67,980 | 9.0 | 116.6 | 5.0 |
| DECEMBER | M | 488,745 | 42,984 | 445,761 | 431,740 | 18,218 | 413,522 | 57,005 | 24,766 | 32,239 | 13.2 | 135.9 | 7.8 |
| 2nd Quarter | | 1,098,823 | 82,014 | 1,016,809 | 990,927 | 27,306 | 963,621 | 107,896 | 54,708 | 53,188 | 10.9 | 200.4 | 5.5 |
| Upto 2nd Qtr | | 2,018,826 | 151,098 | 1,867,728 | 1,835,650 | 68,141 | 1,767,509 | 183,176 | 82,957 | 100,219 | 10.0 | 121.7 | 5.7 |
| JANUARY | M | 320,904 | 23,414 | 297,490 | 290,289 | 25,886 | 264,403 | 30,615 | -2,472 | 33,087 | 10.5 | -9.5 | 12.5 |
| | P | 2,339,730 | 174,512 | 2,165,218 | 2,125,939 | 94,027 | 2,031,912 | 213,791 | 80,485 | 133,306 | 10.1 | 85.6 | 6.6 |
| FEBRUARY | M | 314,571 | 25,684 | 288,887 | 283,260 | 9,948 | 273,312 | 31,311 | 15,736 | 15,575 | 11.1 | 158.2 | 5.7 |
| | P | 2,654,301 | 200,196 | 2,454,105 | 2,409,199 | 103,975 | 2,305,224 | 245,102 | 96,221 | 148,881 | 10.2 | 92.5 | 6.5 |
| MARCH | M | 428,794 | 29,064 | 399,730 | 290,085 | 16,329 | 273,756 | 138,709 | 12,735 | 125,974 | 47.8 | 78.0 | 46.0 |
| 3rd Quarter | | 1,064,269 | 78,162 | 986,107 | 863,634 | 52,163 | 811,471 | 200,635 | 25,999 | 174,636 | 23.2 | 49.8 | 21.5 |
| Upto 3rd Qtr | | 3,083,095 | 229,260 | 2,853,835 | 2,699,284 | 120,304 | 2,578,980 | 383,811 | 108,956 | 274,855 | 14.2 | 90.6 | 10.7 |
| APRIL | M | 335,740 | 19,379 | 316,361 | 220,417 | 19,458 | 200,959 | 115,323 | -79 | 115,402 | 52.3 | -0.4 | 57.4 |
| | P | 3,418,835 | 248,639 | 3,170,196 | 2,919,701 | 139,762 | 2,779,939 | 499,134 | 108,877 | 390,257 | 17.1 | 77.9 | 14.0 |
| MAY | M | 341,548 | 21,565 | 319,983 | 199,865 | 7,921 | 191,944 | 141,683 | 13,644 | 128,039 | 70.9 | 172.3 | 66.7 |
| | P | 3,760,383 | 270,204 | 3,490,179 | 3,119,566 | 147,683 | 2,971,883 | 640,817 | 122,521 | 518,296 | 20.5 | 83.0 | 17.4 |
| JUNE | M | 526,202 | 29,421 | 496,781 | 412,435 | 13,522 | 398,913 | 113,767 | 15,899 | 97,868 | 27.6 | 117.6 | 24.5 |
| 4th Quarter | | 1,203,490 | 70,365 | 1,133,125 | 832,717 | 40,901 | 791,816 | 370,773 | 29,464 | 341,309 | 44.5 | 72.0 | 43.1 |
| Annual | | 4,286,585 | 299,625 | 3,986,960 | 3,532,001 | 161,205 | 3,370,796 | 754,584 | 138,420 | 616,164 | 21.4 | 85.9 | 18.3 |

DIRECT TAXES

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|----------|------------------|---------------|------------------|------------------|---------------|------------------|----------------|---------------|----------------|-------------|--------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 110,408 | 12,787 | 97,621 | 107,885 | 11,963 | 95,922 | 2,523 | 824 | 1,699 | 2.3 | 6.9 | 1.8 |
| AUGUST | M | 96,821 | 4,430 | 92,391 | 92,066 | 4,028 | 88,038 | 4,755 | 402 | 4,353 | 5.2 | 10.0 | 4.9 |
| | P | 207,229 | 17,217 | 190,012 | 199,951 | 15,991 | 183,960 | 7,278 | 1,226 | 6,052 | 3.6 | 7.7 | 3.3 |
| SEPTEMBER | M | 181,890 | 7,972 | 173,918 | 174,087 | 8,809 | 165,278 | 7,803 | -837 | 8,640 | 4.5 | -9.5 | 5.2 |
| 1st Quarter | | 389,119 | 25,189 | 363,930 | 374,038 | 24,800 | 349,238 | 15,081 | 389 | 14,692 | 4.0 | 1.6 | 4.2 |
| OCTOBER | M | 109,675 | 3,385 | 106,290 | 109,917 | 4,475 | 105,442 | -242 | -1,090 | 848 | -0.2 | -24.4 | 0.8 |
| | P | 498,794 | 28,574 | 470,220 | 483,955 | 29,275 | 454,680 | 14,839 | -701 | 15,540 | 3.1 | -2.4 | 3.4 |
| NOVEMBER | M | 111,252 | 3,241 | 108,011 | 106,080 | 3,247 | 102,833 | 5,172 | -6 | 5,178 | 4.9 | -0.2 | 5.0 |
| | P | 610,046 | 31,815 | 578,231 | 590,035 | 32,522 | 557,513 | 20,011 | -707 | 20,718 | 3.4 | -2.2 | 3.7 |
| DECEMBER | M | 272,282 | 21,303 | 250,979 | 236,023 | 8,642 | 227,381 | 36,259 | 12,661 | 23,598 | 15.4 | 146.5 | 10.4 |
| 2nd Quarter | | 493,209 | 27,929 | 465,280 | 452,020 | 16,364 | 435,656 | 41,189 | 11,565 | 29,624 | 9.1 | 70.7 | 6.8 |
| Upto 2nd Qtr | | 882,328 | 53,118 | 829,210 | 826,058 | 41,164 | 784,894 | 56,270 | 11,954 | 44,316 | 6.8 | 29.0 | 5.6 |
| JANUARY | M | 120,787 | 5,182 | 115,605 | 124,818 | 12,249 | 112,569 | -4,031 | -7,067 | 3,036 | -3.2 | -57.7 | 2.7 |
| | P | 1,003,115 | 58,300 | 944,815 | 950,876 | 53,413 | 897,463 | 52,239 | 4,887 | 47,352 | 5.5 | 9.1 | 5.3 |
| FEBRUARY | M | 118,787 | 7,511 | 111,276 | 112,821 | 5,078 | 107,743 | 5,966 | 2,433 | 3,533 | 5.3 | 47.9 | 3.3 |
| | P | 1,121,902 | 65,811 | 1,056,091 | 1,063,697 | 58,491 | 1,005,206 | 58,205 | 7,320 | 50,885 | 5.5 | 12.5 | 5.1 |
| MARCH | M | 198,765 | 8,476 | 190,289 | 139,040 | 1,960 | 137,080 | 59,725 | 6,516 | 53,209 | 43.0 | 332.4 | 38.8 |
| 3rd Quarter | | 438,339 | 21,169 | 417,170 | 376,679 | 19,287 | 357,392 | 61,660 | 1,882 | 59,778 | 16.4 | 9.8 | 16.7 |
| Upto 3rd Qtr | | 1,320,667 | 74,287 | 1,246,380 | 1,202,737 | 60,451 | 1,142,286 | 117,930 | 13,836 | 104,094 | 9.8 | 22.9 | 9.1 |
| APRIL | M | 117,259 | 4,264 | 112,995 | 85,739 | 3,002 | 82,737 | 31,520 | 1,262 | 30,258 | 36.8 | 42.0 | 36.6 |
| | P | 1,437,926 | 78,551 | 1,359,375 | 1,288,476 | 63,453 | 1,225,023 | 149,450 | 15,098 | 134,352 | 11.6 | 23.8 | 11.0 |
| MAY | M | 112,549 | 4,196 | 108,353 | 86,352 | 1,701 | 84,651 | 26,197 | 2,495 | 23,702 | 30.3 | 146.7 | 28.0 |
| | P | 1,550,475 | 82,747 | 1,467,728 | 1,374,828 | 65,154 | 1,309,674 | 175,647 | 17,593 | 158,054 | 12.8 | 27.0 | 12.1 |
| JUNE | M | 266,803 | 8,531 | 258,272 | 217,221 | 3,450 | 213,771 | 49,582 | 5,081 | 44,501 | 22.8 | 147.3 | 20.8 |
| 4th Quarter | | 496,611 | 16,991 | 479,620 | 389,312 | 8,153 | 381,159 | 107,299 | 8,838 | 98,461 | 27.6 | 108.4 | 25.8 |
| Annual | | 1,817,278 | 91,278 | 1,726,000 | 1,592,049 | 68,604 | 1,523,445 | 225,229 | 22,674 | 202,555 | 14.1 | 33.1 | 13.3 |

INDIRECT TAXES

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|----------|------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|-------------|--------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 205,451 | 12,620 | 192,831 | 183,206 | 1,799 | 181,407 | 22,245 | 10,821 | 11,424 | 12.1 | 601.5 | 6.3 |
| AUGUST | M | 218,187 | 14,403 | 203,784 | 211,607 | 975 | 210,632 | 6,580 | 13,428 | -6,848 | 3.1 | 1,377.2 | -3.3 |
| | P | 423,638 | 27,023 | 396,615 | 394,813 | 2,774 | 392,039 | 28,825 | 24,249 | 4,576 | 7.3 | 874.2 | 1.2 |
| SEPTEMBER | M | 261,471 | 17,891 | 243,580 | 234,827 | 16,989 | 217,838 | 26,644 | 902 | 25,742 | 11.3 | 5.3 | 11.8 |
| 1st Quarter | | 685,109 | 44,914 | 640,195 | 629,640 | 19,763 | 609,877 | 55,469 | 25,151 | 30,318 | 8.8 | 127.3 | 5.0 |
| OCTOBER | M | 245,567 | 15,757 | 229,810 | 219,555 | 1,976 | 217,579 | 26,012 | 13,781 | 12,231 | 11.8 | 697.4 | 5.6 |
| | P | 930,676 | 60,671 | 870,005 | 849,195 | 21,739 | 827,456 | 81,481 | 38,932 | 42,549 | 9.6 | 179.1 | 5.1 |
| NOVEMBER | M | 256,109 | 18,726 | 237,383 | 234,687 | 2,230 | 232,457 | 21,422 | 16,496 | 4,926 | 9.1 | 739.7 | 2.1 |
| | P | 1,186,785 | 79,397 | 1,107,388 | 1,083,882 | 23,969 | 1,059,913 | 102,903 | 55,428 | 47,475 | 9.5 | 231.2 | 4.5 |
| DECEMBER | M | 289,756 | 22,211 | 267,545 | 259,741 | 10,417 | 249,324 | 30,015 | 11,794 | 18,221 | 11.6 | 113.2 | 7.3 |
| 2nd Quarter | | 791,432 | 56,694 | 734,738 | 713,983 | 14,623 | 699,360 | 77,449 | 42,071 | 35,378 | 10.8 | 287.7 | 5.1 |
| Upto 2nd Qtr | | 1,476,541 | 101,608 | 1,374,933 | 1,343,623 | 34,386 | 1,309,237 | 132,918 | 67,222 | 65,696 | 9.9 | 195.5 | 5.0 |
| JANUARY | M | 263,789 | 18,498 | 245,291 | 220,790 | 15,250 | 205,540 | 42,999 | 3,248 | 39,751 | 19.5 | 21.3 | 19.3 |
| | P | 1,740,330 | 120,106 | 1,620,224 | 1,564,413 | 49,636 | 1,514,777 | 175,917 | 70,470 | 105,447 | 11.2 | 142.0 | 7.0 |
| FEBRUARY | M | 257,981 | 20,165 | 237,816 | 224,355 | 5,847 | 218,508 | 33,626 | 14,318 | 19,308 | 15.0 | 244.9 | 8.8 |
| | P | 1,998,311 | 140,271 | 1,858,040 | 1,788,768 | 55,483 | 1,733,285 | 209,543 | 84,788 | 124,755 | 11.7 | 152.8 | 7.2 |
| MARCH | M | 311,356 | 20,891 | 290,465 | 199,841 | 14,955 | 184,886 | 111,515 | 5,936 | 105,579 | 55.8 | 39.7 | 57.1 |
| 3rd Quarter | | 2,309,667 | 161,162 | 773,572 | 1,988,609 | 70,438 | 608,934 | 321,058 | 90,724 | 164,638 | 16.1 | 128.8 | 27.0 |
| Upto 3rd Qtr | | 3,786,208 | 262,770 | 2,148,505 | 3,332,232 | 104,824 | 1,918,171 | 453,976 | 157,946 | 230,334 | 13.6 | 150.7 | 12.0 |
| APRIL | M | 286,018 | 15,798 | 270,220 | 178,106 | 17,892 | 160,214 | 107,912 | -2,094 | 110,006 | 60.6 | -11.7 | 68.7 |
| | P | 4,072,226 | 278,568 | 2,418,725 | 3,510,338 | 122,716 | 2,078,385 | 561,888 | 155,852 | 340,340 | 16.0 | 127.0 | 16.4 |
| MAY | M | 294,954 | 18,587 | 276,367 | 150,895 | 6,267 | 144,628 | 144,059 | 12,320 | 131,739 | 95.5 | 196.6 | 91.1 |
| | P | 4,367,180 | 297,155 | 2,695,092 | 3,661,233 | 128,983 | 2,223,013 | 705,947 | 168,172 | 472,079 | 19.3 | 130.4 | 21.2 |
| JUNE | M | 348,875 | 35,731 | 313,144 | 261,249 | 10,299 | 250,950 | 87,626 | 25,432 | 62,194 | 33.5 | 246.9 | 24.8 |
| 4th Quarter | | 929,847 | 70,116 | 859,731 | 590,250 | 34,458 | 555,792 | 339,597 | 35,658 | 303,939 | 57.5 | 103.5 | 54.7 |
| Annual | | 4,716,055 | 332,886 | 3,008,236 | 3,922,482 | 139,282 | 2,473,963 | 793,573 | 193,604 | 534,273 | 20.2 | 139.0 | 21.6 |

SALES TAX (TOTAL)

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|----------|------------------|----------------|------------------|------------------|---------------|------------------|----------------|----------------|----------------|-------------|------------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 139,325 | 12,406 | 126,919 | 123,165 | 0 | 123,165 | 16,160 | 12,406 | 3,754 | 13.1 | - | 3.0 |
| AUGUST | M | 152,431 | 13,880 | 138,551 | 141,235 | 9 | 141,226 | 11,196 | 13,871 | -2,675 | 7.9 | 154,122.2 | -1.9 |
| | P | 291,756 | 26,286 | 265,470 | 264,400 | 9 | 264,391 | 27,356 | 26,277 | 1,079 | 10.3 | 291,966.7 | 0.4 |
| SEPTEMBER | M | 182,888 | 17,609 | 165,279 | 156,291 | 16,026 | 140,265 | 26,597 | 1,583 | 25,014 | 17.0 | 9.9 | 17.8 |
| 1st Quarter | | 474,644 | 43,895 | 430,749 | 420,691 | 16,035 | 404,656 | 53,953 | 27,860 | 26,093 | 12.8 | 173.7 | 6.4 |
| OCTOBER | M | 169,737 | 15,138 | 154,599 | 143,657 | 455 | 143,202 | 26,080 | 14,683 | 11,397 | 18.2 | 3,227.0 | 8.0 |
| | P | 644,381 | 59,033 | 585,348 | 564,348 | 16,490 | 547,858 | 80,033 | 42,543 | 37,490 | 14.2 | 258.0 | 6.8 |
| NOVEMBER | M | 174,350 | 17,266 | 157,084 | 151,380 | 911 | 150,469 | 22,970 | 16,355 | 6,615 | 15.2 | 1,795.3 | 4.4 |
| | P | 818,731 | 76,299 | 742,432 | 715,728 | 17,401 | 698,327 | 103,003 | 58,898 | 44,105 | 14.4 | 338.5 | 6.3 |
| DECEMBER | M | 193,413 | 21,681 | 171,732 | 168,795 | 9,576 | 159,219 | 24,618 | 12,105 | 12,513 | 14.6 | 126.4 | 7.9 |
| 2nd Quarter | | 537,500 | 54,085 | 483,415 | 463,832 | 10,942 | 452,890 | 73,668 | 43,143 | 30,525 | 15.9 | 394.3 | 6.7 |
| Upto 2nd Qtr | | 1,012,144 | 97,980 | 914,164 | 884,523 | 26,977 | 857,546 | 127,621 | 71,003 | 56,618 | 14.4 | 263.2 | 6.6 |
| JANUARY | M | 178,913 | 18,232 | 160,681 | 146,306 | 13,637 | 132,669 | 32,607 | 4,595 | 28,012 | 22.3 | 33.7 | 21.1 |
| | P | 1,191,057 | 116,212 | 1,074,845 | 1,030,829 | 40,614 | 990,215 | 160,228 | 75,598 | 84,630 | 15.5 | 186.1 | 8.5 |
| FEBRUARY | M | 172,401 | 18,173 | 154,228 | 148,732 | 4,870 | 143,862 | 23,669 | 13,303 | 10,366 | 15.9 | 273.2 | 7.2 |
| | P | 1,363,458 | 134,385 | 1,229,073 | 1,179,561 | 45,484 | 1,134,077 | 183,897 | 88,901 | 94,996 | 15.6 | 195.5 | 8.4 |
| MARCH | M | 207,284 | 20,588 | 186,696 | 130,514 | 14,369 | 116,145 | 76,770 | 6,219 | 70,551 | 58.8 | 43.3 | 60.7 |
| 3rd Quarter | | 558,598 | 56,993 | 501,605 | 425,552 | 32,876 | 392,676 | 133,046 | 24,117 | 108,929 | 31.3 | 73.4 | 27.7 |
| Upto 3rd Qtr | | 1,570,742 | 154,973 | 1,415,769 | 1,310,075 | 59,853 | 1,250,222 | 260,667 | 95,120 | 165,547 | 19.9 | 158.9 | 13.2 |
| APRIL | M | 190,905 | 15,115 | 175,790 | 115,048 | 16,456 | 98,592 | 75,857 | -1,341 | 77,198 | 65.9 | -8.1 | 78.3 |
| | P | 1,761,647 | 170,088 | 1,591,559 | 1,425,123 | 76,309 | 1,348,814 | 336,524 | 93,779 | 242,745 | 23.6 | 122.9 | 18.0 |
| MAY | M | 200,347 | 17,369 | 182,978 | 95,976 | 6,220 | 89,756 | 104,371 | 11,149 | 93,222 | 108.7 | 179.2 | 103.9 |
| | P | 1,961,994 | 187,457 | 1,774,537 | 1,521,099 | 82,529 | 1,438,570 | 440,895 | 104,928 | 335,967 | 29.0 | 127.1 | 23.4 |
| JUNE | M | 227,757 | 20,890 | 206,867 | 168,379 | 10,072 | 158,307 | 59,378 | 10,818 | 48,560 | 35.3 | 107.4 | 30.7 |
| 4th Quarter | | 619,009 | 53,374 | 565,635 | 379,403 | 32,748 | 346,655 | 239,606 | 20,626 | 218,980 | 63.2 | 63.0 | 63.2 |
| Annual | | 2,189,751 | 208,347 | 1,981,404 | 1,689,478 | 92,601 | 1,596,877 | 500,273 | 115,746 | 384,527 | 29.6 | 125.0 | 24.1 |

SALES TAX (IMPORTS)

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|----------|------------------|-----------|------------------|----------------|----------|----------------|----------------|-----------|----------------|-------------|---------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 74,037 | 0 | 74,037 | 73,392 | 0 | 73,392 | 645 | 0 | 645 | 0.9 | - | 0.9 |
| AUGUST | M | 67,865 | 0 | 67,865 | 74,759 | 0 | 74,759 | -6,894 | 0 | -6,894 | -9.2 | - | -9.2 |
| | P | 141,902 | 0 | 141,902 | 148,151 | 0 | 148,151 | -6,249 | 0 | -6,249 | -4.2 | - | -4.2 |
| SEPTEMBER | M | 86,160 | 0 | 86,160 | 72,362 | 5 | 72,357 | 13,798 | -5 | 13,803 | 19.1 | -100.0 | 19.1 |
| 1st Quarter | | 228,062 | 0 | 228,062 | 220,513 | 5 | 220,508 | 7,549 | -5 | 7,554 | 3.4 | -100.0 | 3.4 |
| OCTOBER | M | 80,037 | 0 | 80,037 | 74,261 | 0 | 74,261 | 5,776 | 0 | 5,776 | 7.8 | - | 7.8 |
| | P | 308,099 | 0 | 308,099 | 294,774 | 5 | 294,769 | 13,325 | -5 | 13,330 | 4.5 | -100.0 | 4.5 |
| NOVEMBER | M | 85,113 | 0 | 85,113 | 75,195 | 0 | 75,195 | 9,918 | 0 | 9,918 | 13.2 | - | 13.2 |
| | P | 393,212 | 0 | 393,212 | 369,969 | 5 | 369,964 | 23,243 | -5 | 23,248 | 6.3 | -100.0 | 6.3 |
| DECEMBER | M | 97,136 | 0 | 97,136 | 76,849 | 1 | 76,848 | 20,287 | -1 | 20,288 | 26.4 | -100.0 | 26.4 |
| 2nd Quarter | | 262,286 | 0 | 262,286 | 226,305 | 1 | 226,304 | 35,981 | -1 | 35,982 | 15.9 | -100.0 | 15.9 |
| Upto 2nd Qtr | | 490,348 | 0 | 490,348 | 446,818 | 6 | 446,812 | 43,530 | -6 | 43,536 | 9.7 | -100.0 | 9.7 |
| JANUARY | M | 96,869 | 1 | 96,868 | 80,102 | 1 | 80,101 | 16,767 | 0 | 16,767 | 20.9 | 0.0 | 20.9 |
| | P | 587,217 | 1 | 587,216 | 526,920 | 7 | 526,913 | 60,297 | -6 | 60,303 | 11.4 | -85.7 | 11.4 |
| FEBRUARY | M | 90,366 | 0 | 90,366 | 81,814 | 0 | 81,814 | 8,552 | 0 | 8,552 | 10.5 | - | 10.5 |
| | P | 677,583 | 1 | 677,582 | 608,734 | 7 | 608,727 | 68,849 | -6 | 68,855 | 11.3 | -85.7 | 11.3 |
| MARCH | M | 113,588 | 1 | 113,587 | 66,680 | 0 | 66,680 | 46,908 | 1 | 46,907 | 70.3 | - | 70.3 |
| 3rd Quarter | | 300,823 | 2 | 300,821 | 228,596 | 1 | 228,595 | 72,227 | 1 | 72,226 | 31.6 | 100.0 | 31.6 |
| Upto 3rd Qtr | | 791,171 | 2 | 791,169 | 675,414 | 7 | 675,407 | 115,757 | -5 | 115,762 | 17.1 | -71.4 | 17.1 |
| APRIL | M | 104,807 | 3 | 104,804 | 68,016 | 0 | 68,016 | 36,791 | 3 | 36,788 | 54.1 | - | 54.1 |
| | P | 895,978 | 5 | 895,973 | 743,430 | 7 | 743,423 | 152,548 | -2 | 152,550 | 20.5 | -28.6 | 20.5 |
| MAY | M | 103,930 | 0 | 103,930 | 53,709 | 0 | 53,709 | 50,221 | 0 | 50,221 | 93.5 | - | 93.5 |
| | P | 999,908 | 5 | 999,903 | 797,139 | 7 | 797,132 | 202,769 | -2 | 202,771 | 25.4 | -28.6 | 25.4 |
| JUNE | M | 118,330 | 40 | 118,290 | 79,213 | 0 | 79,213 | 39,117 | 40 | 39,077 | 49.4 | - | 49.3 |
| 4th Quarter | | 327,067 | 43 | 327,024 | 200,938 | 0 | 200,938 | 126,129 | 43 | 126,086 | 62.8 | - | 62.7 |
| Annual | | 1,118,238 | 45 | 1,118,193 | 876,352 | 7 | 876,345 | 241,886 | 38 | 241,848 | 27.6 | 542.9 | 27.6 |

SALES TAX (DOMESTIC)

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|-----|------------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|-------------|------------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 65,288 | 12,406 | 52,882 | 49,773 | 0 | 49,773 | 15,515 | 12,406 | 3,109 | 31.2 | - | 6.2 |
| AUGUST | M | 84,566 | 13,880 | 70,686 | 66,476 | 9 | 66,467 | 18,090 | 13,871 | 4,219 | 27.2 | 154,122.2 | 6.3 |
| | P | 149,854 | 26,286 | 123,568 | 116,249 | 9 | 116,240 | 33,605 | 26,277 | 7,328 | 28.9 | 291,966.7 | 6.3 |
| SEPTEMBER | M | 96,728 | 17,609 | 79,119 | 83,929 | 16,021 | 67,908 | 12,799 | 1,588 | 11,211 | 15.2 | 9.9 | 16.5 |
| 1st Quarter | | 246,582 | 43,895 | 202,687 | 200,178 | 16,030 | 184,148 | 46,404 | 27,865 | 18,539 | 23.2 | 173.8 | 10.1 |
| OCTOBER | M | 89,700 | 15,138 | 74,562 | 69,396 | 455 | 68,941 | 20,304 | 14,683 | 5,621 | 29.3 | 3,227.0 | 8.2 |
| | P | 336,282 | 59,033 | 277,249 | 269,574 | 16,485 | 253,089 | 66,708 | 42,548 | 24,160 | 24.7 | 258.1 | 9.5 |
| NOVEMBER | M | 89,237 | 17,266 | 71,971 | 76,185 | 911 | 75,274 | 13,052 | 16,355 | -3,303 | 17.1 | 1,795.3 | -4.4 |
| | P | 425,519 | 76,299 | 349,220 | 345,759 | 17,396 | 328,363 | 79,760 | 58,903 | 20,857 | 23.1 | 338.6 | 6.4 |
| DECEMBER | M | 96,277 | 21,681 | 74,596 | 91,946 | 9,575 | 82,371 | 4,331 | 12,106 | -7,775 | 4.7 | 126.4 | -9.4 |
| 2nd Quarter | | 275,214 | 54,085 | 221,129 | 237,527 | 10,941 | 226,586 | 37,687 | 43,144 | -5,457 | 15.9 | 394.3 | -2.4 |
| Upto 2nd Qtr | | 521,796 | 97,980 | 423,816 | 437,705 | 26,971 | 410,734 | 84,091 | 71,009 | 13,082 | 19.2 | 263.3 | 3.2 |
| JANUARY | M | 82,044 | 18,231 | 63,813 | 66,204 | 13,636 | 52,568 | 15,840 | 4,595 | 11,245 | 23.9 | 33.7 | 21.4 |
| | P | 603,840 | 116,211 | 487,629 | 503,909 | 40,607 | 463,302 | 99,931 | 75,604 | 24,327 | 19.8 | 186.2 | 5.3 |
| FEBRUARY | M | 82,035 | 18,173 | 63,862 | 66,918 | 4,870 | 62,048 | 15,117 | 13,303 | 1,814 | 22.6 | 273.2 | 2.9 |
| | P | 685,875 | 134,384 | 551,491 | 570,827 | 45,477 | 525,350 | 115,048 | 88,907 | 26,141 | 20.2 | 195.5 | 5.0 |
| MARCH | M | 93,696 | 20,587 | 73,109 | 63,834 | 14,369 | 49,465 | 29,862 | 6,218 | 23,644 | 46.8 | 43.3 | 47.8 |
| 3rd Quarter | | 257,775 | 56,991 | 200,784 | 196,956 | 32,875 | 164,081 | 60,819 | 24,116 | 36,703 | 30.9 | 73.4 | 22.4 |
| Upto 3rd Qtr | | 779,571 | 154,971 | 624,600 | 634,661 | 59,846 | 574,815 | 144,910 | 95,125 | 49,785 | 22.8 | 158.9 | 8.7 |
| APRIL | M | 86,098 | 15,112 | 70,986 | 47,032 | 16,456 | 30,576 | 39,066 | -1,344 | 40,410 | 83.1 | -8.2 | 132.2 |
| | P | 865,669 | 170,083 | 695,586 | 681,693 | 76,302 | 605,391 | 183,976 | 93,781 | 90,195 | 27.0 | 122.9 | 14.9 |
| MAY | M | 96,417 | 17,369 | 79,048 | 42,267 | 6,220 | 36,047 | 54,150 | 11,149 | 43,001 | 128.1 | 179.2 | 119.3 |
| | P | 962,086 | 187,452 | 774,634 | 723,960 | 82,522 | 641,438 | 238,126 | 104,930 | 133,196 | 32.9 | 127.2 | 20.8 |
| JUNE | M | 109,427 | 20,850 | 88,577 | 89,166 | 10,072 | 79,094 | 20,261 | 10,778 | 9,483 | 22.7 | 107.0 | 12.0 |
| 4th Quarter | | 291,942 | 53,331 | 238,611 | 178,465 | 32,748 | 145,717 | 113,477 | 20,583 | 92,894 | 63.6 | 62.9 | 63.7 |
| Annual | | 1,071,513 | 208,302 | 863,211 | 813,126 | 92,594 | 720,532 | 258,387 | 115,708 | 142,679 | 31.8 | 125.0 | 19.8 |

FEDERAL EXCISE DUTY

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|-----|----------------|----------|----------------|----------------|----------|----------------|---------------|----------|---------------|-------------|---------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 18,051 | 0 | 18,051 | 10,873 | 0 | 10,873 | 7,178 | 0 | 7,178 | 66.0 | - | 66.0 |
| AUGUST | M | 19,309 | 0 | 19,309 | 16,749 | 0 | 16,749 | 2,560 | 0 | 2,560 | 15.3 | - | 15.3 |
| | P | 37,360 | 0 | 37,360 | 27,622 | 0 | 27,622 | 9,738 | 0 | 9,738 | 35.3 | - | 35.3 |
| SEPTEMBER | M | 18,880 | 0 | 18,880 | 22,372 | 0 | 22,372 | -3,492 | 0 | -3,492 | -15.6 | - | -15.6 |
| 1st Quarter | | 56,240 | 0 | 56,240 | 49,994 | 0 | 49,994 | 6,246 | 0 | 6,246 | 12.5 | - | 12.5 |
| OCTOBER | M | 22,284 | 0 | 22,284 | 20,161 | 0 | 20,161 | 2,123 | 0 | 2,123 | 10.5 | - | 10.5 |
| | P | 78,524 | 0 | 78,524 | 70,155 | 0 | 70,155 | 8,369 | 0 | 8,369 | 11.9 | - | 11.9 |
| NOVEMBER | M | 22,780 | 0 | 22,780 | 27,992 | 0 | 27,992 | -5,212 | 0 | -5,212 | -18.6 | - | -18.6 |
| | P | 101,304 | 0 | 101,304 | 98,147 | 0 | 98,147 | 3,157 | 0 | 3,157 | 3.2 | - | 3.2 |
| DECEMBER | M | 23,050 | 0 | 23,050 | 26,922 | 0 | 26,922 | -3,872 | 0 | -3,872 | -14.4 | - | -14.4 |
| 2nd Quarter | | 68,114 | 0 | 68,114 | 75,075 | 0 | 75,075 | -6,961 | 0 | -6,961 | -9.3 | - | -9.3 |
| Upto 2nd Qtr | | 124,354 | 0 | 124,354 | 125,069 | 0 | 125,069 | -715 | 0 | -715 | -0.6 | - | -0.6 |
| JANUARY | M | 21,204 | 0 | 21,204 | 19,165 | 0 | 19,165 | 2,039 | 0 | 2,039 | 10.6 | - | 10.6 |
| | P | 145,558 | 0 | 145,558 | 144,234 | 0 | 144,234 | 1,324 | 0 | 1,324 | 0.9 | - | 0.9 |
| FEBRUARY | M | 23,383 | 0 | 23,383 | 21,707 | 0 | 21,707 | 1,676 | 0 | 1,676 | 7.7 | - | 7.7 |
| | P | 168,941 | 0 | 168,941 | 165,941 | 0 | 165,941 | 3,000 | 0 | 3,000 | 1.8 | - | 1.8 |
| MARCH | M | 22,745 | 0 | 22,745 | 20,531 | 0 | 20,531 | 2,214 | 0 | 2,214 | 10.8 | - | 10.8 |
| 3rd Quarter | | 67,332 | 0 | 67,332 | 61,403 | 0 | 61,403 | 5,929 | 0 | 5,929 | 9.7 | - | 9.7 |
| Upto 3rd Qtr | | 191,686 | 0 | 191,686 | 186,472 | 0 | 186,472 | 5,214 | 0 | 5,214 | 2.8 | - | 2.8 |
| APRIL | M | 27,576 | 0 | 27,576 | 19,630 | 0 | 19,630 | 7,946 | 0 | 7,946 | 40.5 | - | 40.5 |
| | P | 219,262 | 0 | 219,262 | 206,102 | 0 | 206,102 | 13,160 | 0 | 13,160 | 6.4 | - | 6.4 |
| MAY | M | 28,652 | 0 | 28,652 | 17,537 | 0 | 17,537 | 11,115 | 0 | 11,115 | 63.4 | - | 63.4 |
| | P | 247,914 | 0 | 247,914 | 223,639 | 0 | 223,639 | 24,275 | 0 | 24,275 | 10.9 | - | 10.9 |
| JUNE | M | 31,642 | 0 | 31,642 | 26,835 | 0 | 26,835 | 4,807 | 0 | 4,807 | 17.9 | - | 17.9 |
| 4th Quarter | | 87,870 | 0 | 87,870 | 64,002 | 0 | 64,002 | 23,868 | 0 | 23,868 | 37.3 | - | 37.3 |
| Annual | | 279,556 | 0 | 279,556 | 250,474 | 0 | 250,474 | 29,082 | 0 | 29,082 | 11.6 | - | 11.6 |

CUSTOMS DUTY

(Rs Million)

| MONTHS | M/P | Collection | | | | | | | | | | | |
|---------------------|-----|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|-------------|--------------|-------------|
| | | FY 2020-21 | | | FY 2019-20 | | | COMPARISON | | | Growth (%) | | |
| | | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net | Gross | Reb/Ref | Net |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| JULY | M | 48,075 | 214 | 47,861 | 49,168 | 1,799 | 47,369 | -1,093 | -1,585 | 492 | -2.2 | -88.1 | 1.0 |
| AUGUST | M | 46,447 | 523 | 45,924 | 53,623 | 966 | 52,657 | -7,176 | -443 | -6,733 | -13.4 | -45.9 | -12.8 |
| | P | 94,522 | 737 | 93,785 | 102,791 | 2,765 | 100,026 | -8,269 | -2,028 | -6,241 | -8.0 | -73.3 | -6.2 |
| SEPTEMBER | M | 59,703 | 282 | 59,421 | 56,164 | 963 | 55,201 | 3,539 | -681 | 4,220 | 6.3 | -70.7 | 7.6 |
| 1st Quarter | | 154,225 | 1,019 | 153,206 | 158,955 | 3,728 | 155,227 | -4,730 | -2,709 | -2,021 | -3.0 | -72.7 | -1.3 |
| OCTOBER | M | 53,546 | 619 | 52,927 | 55,737 | 1,521 | 54,216 | -2,191 | -902 | -1,289 | -3.9 | -59.3 | -2.4 |
| | P | 207,771 | 1,638 | 206,133 | 214,692 | 5,249 | 209,443 | -6,921 | -3,611 | -3,310 | -3.2 | -68.8 | -1.6 |
| NOVEMBER | M | 58,979 | 1,460 | 57,519 | 55,315 | 1,319 | 53,996 | 3,664 | 141 | 3,523 | 6.6 | 10.7 | 6.5 |
| | P | 266,750 | 3,098 | 263,652 | 270,007 | 6,568 | 263,439 | -3,257 | -3,470 | 213 | -1.2 | -52.8 | 0.1 |
| DECEMBER | M | 73,293 | 530 | 72,763 | 64,024 | 841 | 63,183 | 9,269 | -311 | 9,580 | 14.5 | -37.0 | 15.2 |
| 2nd Quarter | | 185,818 | 2,609 | 183,209 | 175,076 | 3,681 | 171,395 | 10,742 | -1,072 | 11,814 | 6.1 | -29.1 | 6.9 |
| Upto 2nd Qtr | | 340,043 | 3,628 | 336,415 | 334,031 | 7,409 | 326,622 | 6,012 | -3,781 | 9,793 | 1.8 | -51.0 | 3.0 |
| JANUARY | M | 63,672 | 266 | 63,406 | 55,319 | 1,613 | 53,706 | 8,353 | -1,347 | 9,700 | 15.1 | -83.5 | 18.1 |
| | P | 403,715 | 3,894 | 399,821 | 389,350 | 9,022 | 380,328 | 14,365 | -5,128 | 19,493 | 3.7 | -56.8 | 5.1 |
| FEBRUARY | M | 62,197 | 1,992 | 60,205 | 53,916 | 977 | 52,939 | 8,281 | 1,015 | 7,266 | 15.4 | 103.9 | 13.7 |
| | P | 465,912 | 5,886 | 460,026 | 443,266 | 9,999 | 433,267 | 22,646 | -4,113 | 26,759 | 5.1 | -41.1 | 6.2 |
| MARCH | M | 81,327 | 303 | 81,024 | 48,796 | 586 | 48,210 | 32,531 | -283 | 32,814 | 66.7 | -48.3 | 68.1 |
| 3rd Quarter | | 207,196 | 2,561 | 204,635 | 158,031 | 3,176 | 154,855 | 49,165 | -615 | 49,780 | 31.1 | -19.4 | 32.1 |
| Upto 3rd Qtr | | 547,239 | 6,189 | 541,050 | 492,062 | 10,585 | 481,477 | 55,177 | -4,396 | 59,573 | 11.2 | -41.5 | 12.4 |
| APRIL | M | 67,537 | 683 | 66,854 | 43,428 | 1,436 | 41,992 | 24,109 | -753 | 24,862 | 55.5 | -52.4 | 59.2 |
| | P | 614,776 | 6,872 | 607,904 | 535,490 | 12,021 | 523,469 | 79,286 | -5,149 | 84,435 | 14.8 | -42.8 | 16.1 |
| MAY | M | 65,955 | 1,218 | 64,737 | 37,382 | 47 | 37,335 | 28,573 | 1,171 | 27,402 | 76.4 | 2,491.5 | 73.4 |
| | P | 680,731 | 8,090 | 672,641 | 572,872 | 12,068 | 560,804 | 107,859 | -3,978 | 111,837 | 18.8 | -33.0 | 19.9 |
| JUNE | M | 89,476 | 14,841 | 74,635 | 66,035 | 227 | 65,808 | 23,441 | 14,614 | 8,827 | 35.5 | 6,437.9 | 13.4 |
| 4th Quarter | | 222,968 | 16,742 | 206,226 | 146,845 | 1,710 | 145,135 | 76,123 | 15,032 | 61,091 | 51.8 | 879.1 | 42.1 |
| Annual | | 770,207 | 22,931 | 747,276 | 638,907 | 12,295 | 626,612 | 131,300 | 10,636 | 120,664 | 20.6 | 86.5 | 19.3 |