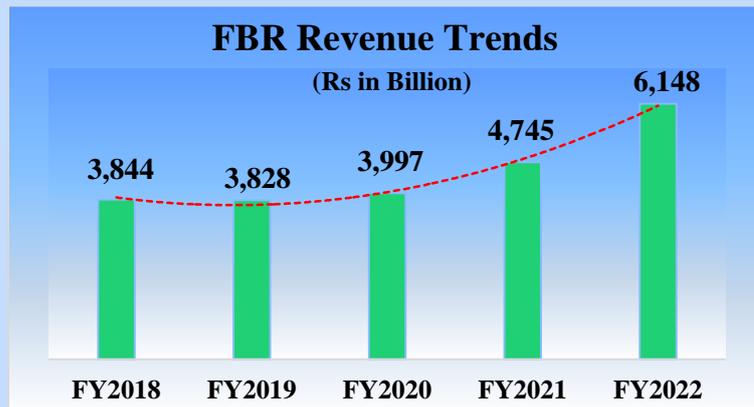


FBR

Biannual Review

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***A Review of Resource Mobilization Efforts of
Federal Board of Revenue***



FEDERAL BOARD OF REVENUE
GOVERNMENT OF PAKISTAN
ISLAMABAD – PAKISTAN

FBR Biannual Review January-June FY 2022 has been prepared by the team of Directorate General of Revenue Analysis (DGRA).

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Foreword

The revenue collection performance of FBR has been commendable particularly during second half of FY 2022. Despite the challenges of import contraction & removal of Sales Tax on Petroleum products the targets set for third and fourth quarters were achieved by 100 percent and 102.8 percent respectively.

FBR has scaled a new revenue collection benchmark of Rs. 6 trillion. The overall upward revised target of Rs. 6,100 billion for FY 2022 has been achieved by 100.8 percent. In absolute terms the collection during FY 2022 was Rs. 1,403.5 billion higher than the collection of Rs. 4,745 billion during the PFY, recording a highly impressive growth of over 29.6 percent.

Collection under all the taxes recorded positive growth with Customs showing 35 percent, Direct Taxes 32 percent, Sales Tax 27.4 percent and Federal Excise Duty 15.8 percent growth.

The current issue of FBR Biannual Review includes an update on “Point of Sale (POS)” initiative and other Reform Measures. It also includes detailed year-wise historical data tables. Efforts of the team of Directorate General of Revenue Analysis are commendable in bringing out this issue of FBR Biannual Review. Suggestions and comments for improvement of this publication will add value for future.

(Asim Ahmad)
Secretary Revenue Division /
Chairman Federal Board of Revenue

Abbreviation

BTB	Broadening of Tax Base
CD	Customs Duty
CFY	Current Financial Year
CH	Chapter
CIR	Commissioner Inland Revenues
COD	Collection out of Demand
CVT	Capital Value Tax
DT	Direct Taxes
FY	Fiscal Year
H1	Half 1 (July-December)
H2	Half 2 (January-June)
HRM	Human Resource Management
IRS	Inland Revenue Service
LTO	Large Taxpayers' Office
PFY	Previous Financial Year
POL	Petroleum, Oil & Lubricants
POS	Point of Sale
PRAL	Pakistan Revenue Automation Limited
RTO	Regional Tax Office
ST	Sales Tax
STD	Sales Tax Domestic
STM	Sales Tax Import
TY	Tax Year
WHT	Withholding Tax
WPPF	Workers' Profit Participation Fund
WWF	Workers Welfare Fund

I. FBR Revenue Collection vis-à-vis Target FY 2022

Despite political turmoil and economic challenges FBR was able to surpass the upward revised targets. In the second half of FY 2022, particularly during the fourth quarter, revenue collection recorded a healthy growth of around 31.3 percent. FY 2022 would be remembered as the year when collection surpassed the Rs. 6 trillion mark for the first time in the history of the country. The upward revised annual target of Rs. 6,100 billion has been surpassed by Rs. 48.5 billion. The annual target of direct taxes and customs duties have been surpassed by 57.9 billion and 50.7 billion respectively (Table 1).

Table 1: Comparison of Annual Head Wise Collection FY 2022 vis-a-vis Target
(Rs. Billion)

Tax Head	Target		Collection	Achievement of Revised Target	
	Original Target	Revised Target		Absolute	%age
Direct Taxes	2,182.0	2,227.0	2,284.9	57.9	102.6
Sales Tax	2,506.0	2,576.0	2,532.2	-43.8	98.3
Federal Excise	356.0	337.0	320.6	-16.4	95.1
Customs Duty	785.0	960.0	1,010.7	50.7	105.3
All Taxes	5,829.0	6,100.0	6,148.5	48.5	100.8

Details of the monthly and biannual revenue targets and collection is provided below (Table 2). Month-wise break-up indicates that the performance in the month of June remained best with a collection of Rs.67 billion higher than the monthly target.

In absolute terms during FY 2022 FBR has collected Rs. 6,148.5 billion against Rs. 4,745.0 billion collected in the PFY, indicating a growth of 29.6 percent. All taxes have recorded a positive and double-digit growth (Table 3). In absolute terms, Rs. 1,403.5 billion has been collected in excess of the amount collected in PFY. Customs duties have exhibited highest growth at 35 percent, followed by direct taxes 32 percent, sales tax 27.4 percent and FED 15.8 percent.

Table 2: Month-wise Collection Vs. Target FY 2022

(Rs. Million)

Months	Collection	Target	Achievement	
			(Absolute)	%age
July	416,072	416,072	0.0	100.0
August	446,363	446,363	0.0	100.0
September	534,001	534,001	0.0	100.0
Quarter-1	1,396,436	1,396,436	0.0	100.0
October	446,496	446,496	0.0	100.0
November	476,392	476,392	0.0	100.0
December	600,545	600,545	0.0	100.0
Quarter-2	1,523,433	1,523,433	0.0	100.0
Jul-Dec	2,919,869	2,919,869	0.0	100.0
January	430,909	430,909	0.0	100.0
February	451,295	451,295	0.0	100.0
March	573,554	573,554	0.0	100.0
Quarter-3	1,455,758	1,455,758	0.0	100.0
April	480,143	480,143	0.0	100.0
May	492,425	511,000	-18,575.0	96.4
June	800,301	733,230	67,071.0	109.1
Quarter-4	1,772,869	1,724,373	48,496.0	102.8
Jan-Jun	3,228,627	3,180,131	48,496.0	101.5
Total	6,148,496	6,100,000	48,496.0	100.8

In the second half, despite challenges like removal of sales tax from POL products and import contraction, all taxes performed well. In absolute terms during second half of FY 2022 FBR has collected Rs. 3,228.8 billion against Rs. 2,541 billion collected in the corresponding period of past financial year, indicating a growth of 27.1 percent. Particularly, direct taxes recorded a growth of more than 40.1 percent, followed by customs duty 29.5 percent, sales tax 17 percent and FED 14.2 percent.

Table 3: A Comparison of Net Collection H1 and H2 FY 2022 vis-a-vis FY 2021

(Rs. Billion)

Tax Head	H1: July-December				H2: January-June				July-June			
	FY 2022	FY 2021	Growth		FY 2022	FY 2021	Growth		FY 2022	FY 2021	Growth	
			Abs.	%age			Abs.	%age			Abs.	%
Direct Taxes	1,021.4	829.2	192.2	23.2	1,263.5	902.1	361.4	40.1	2,284.9	1,731.3	553.6	32.0
Sales Tax	1,274.9	914.1	360.8	39.5	1,257.3	1,074.2	183.1	17.0	2,532.2	1,988.3	543.9	27.4
Federal Excise	146.3	124.3	22.0	17.7	174.4	152.7	21.7	14.2	320.7	277.0	43.7	15.8
Customs Duty	477.1	336.4	140.7	41.8	533.6	412.0	121.6	29.5	1,010.7	748.4	262.3	35.0
All Taxes	2,919.7	2,204.0	715.7	32.5	3,228.8	2,541.0	687.8	27.1	6,148.5	4,745.0	1,403.5	29.6

Growth Trends

During FY 2022 the FBR collection recorded a healthy growth. In the second half despite the challenges like local and international geopolitical situation, inflation, disruption of supply chain, decline in import quantities and zero rating of Petroleum products, the growth was more than 27 percent (Table 4). Moreover, performance in the final quarter of FY 2022 has been excellent, recording a growth of 31.3 percent in collection. During first few months of FY 2022, collection grew substantially mainly because of recovery from the Covid-19 in the corresponding months of PFY. Subsequently, the growth rates declined however, during the fourth quarter the trend was reversed and growth rates improved significantly mainly due to collection efforts and a surge in imports.

Graph 1 reflects quarterly growth trends during FY 2022. It is evident from the graph that revenue performance remained outstanding in the final quarter given the fact that the first quarter growth of 39.1 percent was due to a low base of the corresponding first quarter of FY 2021 due to covid-19 lockdowns.



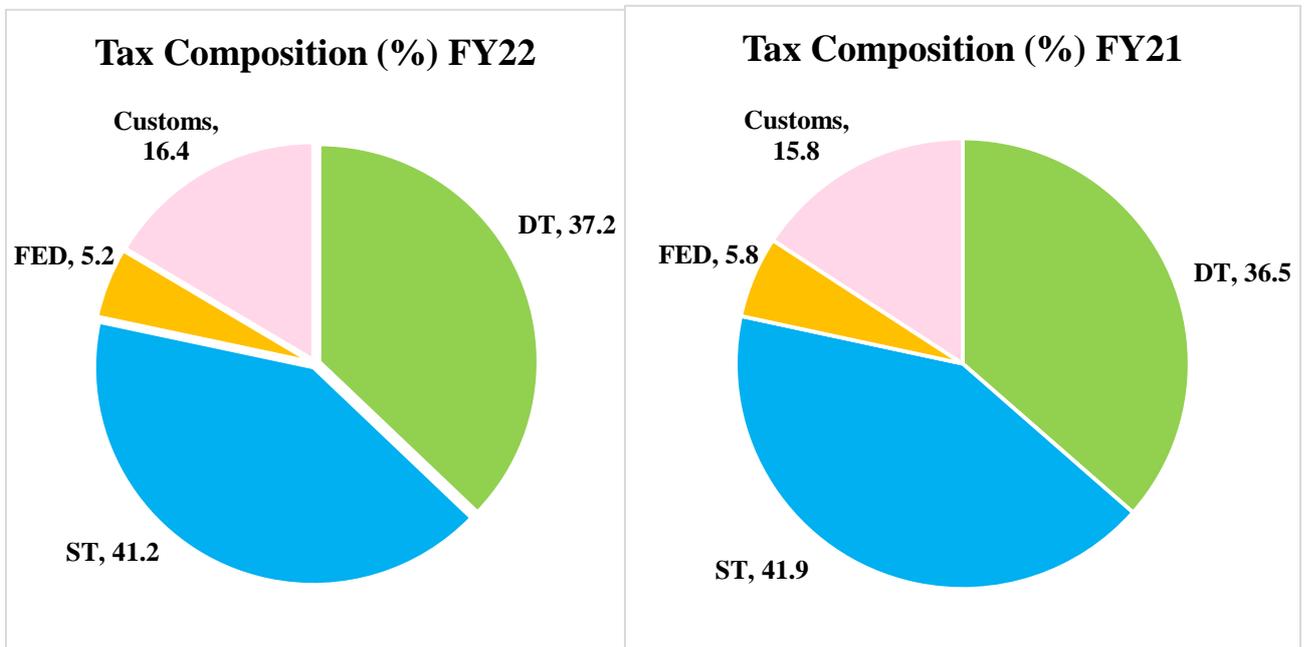
Monthly growth trends during FY 2022: Monthly growth trend has been depicted in Table 4. The higher growth trend during last three months is attributable to the efforts of the field formations in terms of higher collection of current as well as arrear demand.

Table 4: Month-wise Collection FY 2022 Vs. FY 2021

Rs. Million

Months	FY 2022	FY 2021	Growth	
			Abs	%
July	416,072	290,452	125,620	43.2
August	446,363	296,177	150,186	50.7
September	534,001	417,498	116,503	27.9
Quarter-1	1,396,436	1,004,127	392,309	39.1
October	446,496	336,102	110,394	32.8
November	476,392	345,393	130,999	37.9
December	600,545	518,525	82,020	15.8
Quarter-2	1,523,433	1,200,020	323,413	27.0
Half-1	2,919,869	2,204,147	715,722	32.5
January	430,909	360,897	70,012	19.4
February	451,295	349,093	102,202	29.3
March	573,554	480,756	92,798	19.3
Quarter-3	1,455,758	1,190,746	265,012	22.3
April	480,143	383,218	96,925	25.3
May	492,425	384,713	107,712	28.0
June	800,301	582,173	195,689	37.5
Quarte-4	1,772,869	1,350,104	422,765	31.3
Half-2	3,228,627	2,540,850	687,777	27.1
Total	6,148,496	4,744,997	1,403,499	29.6

During FY 2022, sales tax remained the top revenue generator with 41.2 percent share, followed by direct taxes with 37.2 percent, customs 16.4 percent and FED 5.2 percent as shown in Graph.



Rebates Refunds

It is the policy of the government to support the business community through expeditious refunds. In line with this policy, the FBR made higher refund payments as compared to PFY. Accordingly, during FY 2022 refunds amounting to Rs. 378.9 billion were paid. The refunds paid were higher by Rs. 52.3 billion or 16.0 percent as compared to PFY (Table 5). During the first half the refunds paid were higher by 5.1 percent than the corresponding period of PFY. In the second half, 24.4 percent higher refunds were paid than the corresponding period of PFY, with this perspective the revenue performance of FBR in the second half is even more commendable.

Table 5: Comparative Position of Refunds/ Rebates Payments

(Rs. Billion)

Tax Head	H1: July-December			H2: January-June			July-June		Growth	
	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Abs	%
Direct taxes	5.1	39.8	-87.1	49.1	51.5	-4.7	54.2	91.3	-37.1	-40.6
Sales Tax	123.5	98.0	26.0	164.9	110.4	49.4	288.4	208.3	80.1	38.4
FED	0.0	0.0	-	0.0	0.0	-	0.0	0.0	0.0	0.0
Customs Duty	19.9	3.6	448.4	16.4	23.3	-29.7	36.3	27.0	9.3	34.6
Total	148.5	141.4	5.1	230.4	185.2	24.4	378.9	326.6	52.3	16.0

Analysis of Head-wise Revenue Collection: FY 2022

FBR collects four major taxes/duties namely; direct taxes, sales tax, federal excise duty and customs duty or international trade taxes. Performance of the four taxes during the year is presented in the following section.

Direct Taxes:

Direct Taxes have contributed 37.2 percent to the total tax collected during FY 2022. Net collection stood at Rs. 2,284.9 billion reflecting a growth of 32.0 percent over the PFY collection of Rs. 1,731.3 billion. An amount of Rs. 54.2 billion has been paid back as refund to the claimants in FY 2022. The collection of Direct Taxes comprises Income Tax i.e. [Withholding Taxes (WHT), Voluntary Payments (Advance Tax & Payments With Returns), Collection out of Demand (COD)] and Capital Value Tax (CVT) etc.

Disaggregate Analysis of Direct Taxes Components

Collection out of Demand (CoD): Significant efforts were made to enhance the collection from CoD. During FY 2022, overall collection from CoD stood at Rs.101.1 billion against

Rs. 80.1 billion collected in PFY showing a growth of 26.1 percent (Table 6). Recovery from arrear demand has shown a substantial growth of around 54 percent, whereas current demand increased by 15.2 percent. After a negative trend in first half of FY 2022 the collection from both heads i.e. arrear and current, substantially improved in the second half, which reflects excellent efforts by the field formations.

Table 6: Collection out of Demand

(Rs. Million)

Tax Head	H1: July-December			H2: January-June			July-June		Growth	
	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Abs	%
Arrear	12,964	19,058	-32.0	22,276	3,896	471.8	35,249	22,953	12,295	53.6
Current	7,289	19,382	-62.4	58,566	37,807	54.9	65,855	57,189	8,667	15.2
Total	20,253	38,440	-47.3	80,842	41,702	93.9	101,096	80,142	20,954	26.1

Advance Tax / Payments with Returns: This component includes payment made with returns and advance income tax collection. An amount of Rs. 665.4 billion has been collected during FY 2022 as compared to Rs 465.8 billion in the FY 2021 under this head. Major contribution has come from Advance Tax collection with Rs 586.9 billion against Rs. 411.7 billion in FY 2021, registering a growth of 42.5 percent (Table 7). Under the head payments with returns, Rs. 78.5 billion has been collected during FY 2022 against Rs. 54.1 billion in FY 2021, showing a growth of 45.2 percent. During the first half of FY 2022 pace of growth in collection from voluntary payments remained slow i.e. 21.5 percent, however, collection in the second half grew by 69 percent.

Table 7: Advance Tax / Payments with Returns**(Rs. Million)**

Tax Head	H1: July-December			H2: January-June			July-June		Growth	
	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Abs	%
With Returns	66,704	45,116	47.8	11,830	8,974	31.8	78,534	54,091	24,443	45.2
Advance Tax	245,344	211,614	15.9	341,536	200,124	70.7	586,880	411,739	175,142	42.5
Total	312,048	256,731	21.5	353,366	209,098	69.0	665,414	465,829	199,585	42.8

Withholding Taxes (WHT): Withholding Tax Regime is a global phenomenon and also a source of revenue for government. Withholding taxes are not only a source of revenue but also helpful in broadening the tax base with effective use of IT and automation. In this regard, FBR has launched the Maloomat TaxRay application to facilitate the taxpayers by using withholding taxes data. Taxpayers can get the information about their assets and withholding deductions through Maloomat TaxRay. To bring further efficiency in the system, an organization to monitor and manage the system of Withholding Tax Regime, the Directorate General of Withholding Taxes, was created through Finance Act of 2008. During last few years the focus has been to reduce withholding taxes. High number of withholding provisions adds to complexity and creates undue burden of compliance on different withholding agents. In an effort, to augment ease of business and simplifying the tax laws numerous sections of Income Tax Ordinance 2001 like; 153B, 231A, 231AA, 236P, 236Y, 236B, 236L, 236V, 233A have already been omitted.

The WHT collection during FY 2022 stood at Rs. 1,534.4 billion against Rs. 1,237.3 billion in the PFY, indicating a growth of 24.0 percent (Table 8). With the exception of WHT on technical fee all other major items recorded positive growth. WHT from exports recorded the highest growth of around 54 percent in collection, followed by electricity, immovable property and dividends with 39.3 percent, 31.9 percent and 30.6 percent respectively. The WHT collection improved significantly as compared to the collection in first half of FY 2022.

The growth in WHT collection was 16.8 percent in the first half which increased to 30.1 percent in the second half of FY 2022.

Table 8: Collection from Major Revenue Spinners of Withholding Taxes

(Rs. Million)

Section	Tax Head	FY 2022	FY 2021	Growth	
				Abs	%
153	Contracts	341,419	271,991	69,428	25.5
148	Imports	281,607	218,499	63,108	28.9
149	Salary	196,249	151,838	44,411	29.2
151	Bank Interest & Securities	154,962	134,963	19,999	14.8
150	Dividends	83,328	63,781	19,547	30.6
235	Electricity	71,412	51,264	20,148	39.3
236	Telephone	67,889	63,167	4,722	7.5
154	Export	64,972	42,249	22,723	53.8
236K	Tax on purchaser or transfer of immovable properties	64,578	48,911	15,667	32.0
152	Technical Fee	35,344	35,407	-63	-0.2
Sub-Total (10 major items)		1,361,760	1,082,070	279,690	25.8
Others		172,605	155,268	17,337	11.2
Total WHT		1,534,365	1,237,338	297,027	24.0
Share of top 10 in Total WHT		89.0	88.0		

Sales Tax:

Sales tax remains the top revenue generating source of FBR contributing about 41 percent share in total collection. Sales tax recorded a growth of 27.4 percent during FY 2022. In absolute terms Rs. 2,532.2 billion has been collected which is Rs. 534.9 billion higher than the amount collected in PFY (Table 9). Despite substantial increase in absolute terms the target of sales tax has been met to the extent of around 98 percent which could be attributed to the high growth in payment of refunds whereby about Rs. 80 billion were paid over and above the amount of Sales Tax refunds paid during the PFY. In the first half pace of growth was around 40 percent. However, in the second half removal of sales tax on POL products, a

major contributor, had impacted sales tax collection considerably and growth reduced to 17 percent.

Table 9: Collection of Sales Tax

(Rs. Billion)

Tax Head	H1: July-December			H2: January-June			July-June		Growth	
	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021	Abs	%
Sales Tax Imports	892.3	490.3	82.0	848.4	625.6	35.6	1,740.7	1,115.9	624.8	56.0
Sales Tax Domestic	382.7	423.8	-9.7	408.8	448.6	-8.9	791.5	872.4	-80.9	-9.3
Sales Tax (Total)	1,275.0	914.2	39.5	1,257.2	1,074.1	17.0	2,532.2	1,988.3	543.9	27.4

Sales Tax Domestic Collection:

The net collection of Sales Tax Domestic (STD) was Rs. 791.5 billion against Rs. 872.4 billion in the PFY, i.e. a decline of 9.3 percent. In absolute terms Rs. 80.9 billion lesser revenues have been collected in FY 2022 as compared to PFY mainly due to zero rating of petroleum products. However, it is worth mentioning that during first half the growth was (-) 9.7 percent, though it remained negative in second half as well, but improved slightly and stood at (-) 8.9 percent.

Major Heads of Sales Tax Domestic: A major chunk of around 48 percent of sales tax domestic collection comes from ten sectors including petroleum products, electrical energy, sugar, cement, natural gas, cigarettes, aerated water/beverages, etc. (Table 10). After reduction of rates, the share of POL products, the top revenue generating source during PFY with 21.7 percent share, has declined in the CFY to 9.9 percent. The electrical energy is another major contributor with around 14 percent share in the CFY increased from 12.1 percent in the PFY. The collection from electrical energy grew by 14.1 percent, sugar by 13.3 percent, natural gas by 40.4 percent, electronics by 20.5 percent. However, negative growth was recorded by POL products at 54.4 percent and motor cars by 74.7 percent mainly due to reduction of sales tax rates and cement sector at 3.6% due to reduction in sales during FY 2022.

Table 10: Major Revenue Spinners (Sales Tax Domestic)*(Rs Million)*

Commodities/Items	Collection			Share (%)	
	FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021
POL Products	107,018	234,900	-54.4	9.9	21.7
Electrical Energy	149,536	131,032	14.1	13.8	12.1
Sugar	65,449	57,766	13.3	6.1	5.3
Cement	35,925	37,272	-3.6	3.3	3.4
Natural Gas	37,058	26,404	40.4	3.4	2.4
Electronics	16,294	13,517	20.5	1.5	1.3
Cigarettes	31,407	27,923	12.5	2.9	2.6
Aerated Waters/Beverages	16,101	14,607	10.2	1.5	1.4
Concentrates Used In Beverages/Foods	10,769	10,985	-2.0	1.0	1.0
Motor Cars	2,440	9,639	-74.7	0.2	0.9
Sub Total	471,996	564,044	-16.3	43.7	52.2
Others	607,940	516,651	17.7	56.3	47.8
Gross	1,079,936	1,080,695	-0.1	100.0	100.0
Refund/Rebate	288,400	208,302	38.5		
Net	791,536	872,393	-9.3		

Sales Tax Collection at Import Stage:

Sales tax on imports is an important component of federal tax receipts. The net collection of STM during FY 2022 stood at Rs. 1,740.7 billion against Rs. 1,115.9 billion in FY 2021, registering a growth of 56.0 percent. During first half a substantial growth of 82 percent was recorded, but in the second half the growth trend couldn't be maintained and stood at around 36 percent, mainly because of zero rating of sales tax on POL products implemented during the second half of FY 2022.

Major Heads of Sales Tax at Import Stage: Top 10 commodities of sales tax import have contributed a major share, i.e. 75.6 percent in STM collection (Table 11). Data indicates that about 54 percent of STM is contributed by POL products (Ch:27), iron and steel (Ch:72),

vehicles (Ch:87), machinery (Ch:84) and edible oil (Ch:15). Petroleum is the leading source of sales tax collection at import stage. Its share in total sales tax imports is 26.4 percent. During FY 2022 collection from POL products was around Rs. 459 billion against Rs. 255.7 billion during FY 2021 reflecting a growth of around 80 percent. This increase is attributed to increase in global prices. A comparison of major items during first and second half indicates that growth in first half remained 82 percent, whereas in the second half it was around 42 percent.

Table 11: Major Revenue Spinners (Sales Tax Imports)

(Rs. Million)

Ch.	Commodities	Collection			Share (%)	
		FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021
27	POL Products	458,975	255,740	79.5	26.4	22.9
72	Iron and Steel	145,355	110,845	31.1	8.4	9.9
84	Machinery	124,933	77,858	60.5	7.2	7.0
39	Plastic Resins etc.	100,329	70,917	41.5	5.8	6.4
87	Vehicles (Non-Railway)	136,853	81,377	68.2	7.9	7.3
29	Organic Chemicals	78,476	38,881	101.8	4.5	3.5
85	Electrical Machinery	82,914	55,579	49.2	4.8	5.0
12	Oil Seeds, Fruit; Misc	49,812	33,310	49.5	2.9	3.0
15	Edible Oil	113,315	75,195	50.7	6.5	6.7
09	Coffee, tea, mate	24,994	70,917	-64.8	1.4	6.4
Sub Total		1,315,956	870,619	51.2	75.6	78.0
Others		424,736	245,339	73.1	24.4	22.0
Gross		1,740,692	1,115,958	56.0	100	100
Refund/Rebate		0	46			
Net		1,740,692	1,115,912	56.0		

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 2022 indicates that the collection is well aligned with

the growth trend witnessed in the imports (Table 12). Total import value increased by around 59 percent and collection of sales tax at import stage grew by 56 percent.

Table 12: Growth (%) Comparison: Import Value Vs Collection FY 2022

Ch.	Commodities	Sales Tax Import	
		% Increase in Import Value	% Increase in STM Collection
27	POL Products	127.9	79.5
87	Vehicles (Non-Railway)	68.5	68.2
72	Iron and Steel	51.9	31.1
15	Edible Oil	51.7	50.7
29	Organic Chemicals	46.6	101.8
39	Plastic Resins etc.	40.6	41.5
84	Machinery & Mechanical Appliances	22.6	60.5
9	Coffee, tea, mate and spices	15.6	18.6
85	Electrical Machinery	15.5	49.2
12	Oil Seeds and Oleaginous Fruit; Misc	1.9	49.5
Others		46.3	70.9
Aggregate		58.8	56.0

Customs Duty

Customs duty constitutes around 16 percent of FBR revenue collection. Customs duties performed very well during FY 2022 with 35 percent growth attained in net collection as compared to PFY. The net collection during FY 2022 stood at Rs. 1,010.7 billion, which is Rs. 262.3 billion higher than the amount collected in PFY. It is worth mentioning that customs duties have crossed the 1 trillion mark in FY 2022. Like other import taxes the growth trend declined in second half. Customs duty recorded a growth of 42 percent during

the first half, but in the second half the growth was limited to 29.5 percent. Similar pattern is witnessed in the major items of customs duty during first and second half.

It is evident from Table 13 that around 71 percent of customs duty collection has been contributed by 10 major sectors. Out of these sectors, only the collection on account of electrical machinery recorded a negative growth. Collection from POL products increased by 172.2 percent, vehicles by 73.4 percent, paper & paperboard by 28.7 percent.

Table 13: Major Revenue Spinners of Customs Duties

(Rs. Million)

Ch.	Description	Collection			Share (%)	
		FY 2022	FY 2021	Growth (%)	FY 2022	FY 2021
27	POL Products	256,674	94,280	172.2	24.6	12.2
87	Vehicles (Non-Railway)	192,211	110,860	73.4	18.4	14.3
72	Iron & Steel	66,285	55,580	19.3	6.3	7.2
85	Electrical Machinery	54,668	59,706	-8.4	5.2	7.7
84	Machinery & Mechanical Appliances	49,843	41,793	19.3	4.8	5.4
15	Edible Oil	39,133	34,435	13.6	3.7	4.4
39	Plastic Resins etc.	33,542	26,837	25.0	3.2	3.5
9	Tea & Coffee	19,223	16,896	13.8	1.8	2.2
48	Paper & Paperboards	18,692	14,521	28.7	1.8	1.9
12	Oil seeds and oleaginous fruit	14,379	13,071	10.0	1.4	1.7
Sub Total		744,651	467,979	59.1	71.3	60.4
Other		299,289	307,379	-2.6	28.1	39.6
Gross		1,043,940	775,358	34.6	100.0	100.0
Refund/Rebate		33,246	26,967	23.3		
Net		1,010,694	748,391	35.0		

The collection base of the customs revenues is provided by dutiable imports. In this context, collection of customs duty on major items, to a great extent remained commensurate with growth in the value of dutiable imports (Table 14). As a whole, dutiable imports grew by 56 percent and accordingly the customs duty increased by around 34 percent.

Table 14: Growth (%) Comparison: Dutiable Import Value Vs CD Collection FY 2022

Ch.	Commodities	% Increase in Dutiable Import Value	% Increase in CD Collection
27	POL Products	118.5	172.2
87	Vehicles (Non-Railway)	70.1	73.4
15	Edible Oil	50.9	13.6
39	Plastic Resins etc.	37.5	25
85	Electrical Machinery	28	-8.4
48	Paper & Paperboards	28	28.7
84	Machinery & Mechanical Appliances	19.7	19.3
9	Tea & Coffee	17.2	13.8
12	Oil seeds and oleaginous fruit, misc. grains, seeds	2	10
72	Iron & Steel	-3.1	19.3
	Others	4.7	-7.9
	Overall	56.2	33.9

Federal Excise Duty (FED)

Net collection from FED increased by 15.8 percent during FY 2022. In absolute terms this increase translates into Rs. 43.7 billion additional FED collected as compared to PFY. Share of FED in total FBR collection is 5.2 percent. During first half of FY 2022, FED collection grew by around 18 percent, but in the second half it remained 14.2 percent mainly due to

slower growth in major sectors like cigarettes, cement, aerated water, POL products etc. (Table 15).

Table 15: Collection Major Revenue Spinners of FED

(Rs. in Million)

Sr.	Tax Head	H1:July-Decemebr			H2:January-June		
		FY 2022	FY 2021	%age	FY 2022	FY 2021	%age
1	Cigarettes	52,653	44,537	18.2	64,587	62,793	2.9
2	Cement	38,038	37,523	1.4	35,432	36,893	-4.0
3	Beverages and Concentrates	8,962	7,892	13.6	13,969	10,645	31.2
4	Aerated Waters/Beverages	8,784	6,589	33.3	5,011	4,866	3.0
5	Motor Cars	6,977	6,130	13.8	12,725	9,067	40.3
6	POL Products	4,256	4,195	1.5	4,320	5,272	-18.1
7	Services Provide: For Inland Travel by Air	4,608	3,614	27.5	12,113	3,589	237.5
8	Travel by Air	3,154	1,488	112.0	5,758	2,750	109.4
9	Natural Gas	1,149	1,350	-14.9	1,192	1,245	-4.3
10	Liquified Petroleum Gas (LPG)	482	561	-14.1	443	498	-11.0
Sub-total		129,063	113,879	13.3	155,550	137,618	13.0
Others		17,283	10,475	65.0	18,762	15,074	24.5
Gross		146,346	124,354	17.7	174,312	152,692	14.2
Refunds		2	0		-2	0	
Net		146,344	124,354	17.7	174,314	152,692	14.2

However, in the overall scenario during FY 2022, among the major sectors Cement, POL products, Natural gas and LPG grew negatively (Table 16).

Table 16: Major Revenue Spinners of FED

(Rs. Million)

Sr.	Commodities	FY 2022	FY 2021	Growth (%)
1	Cigarettes	117,240	107,330	9.2
2	Cement	73,470	74,416	-1.3
3	Beverages and Concentrates	22,931	18,537	23.7
4	Aerated Waters/Beverages	13,795	11,455	20.4
5	Motor Cars	19,702	15,197	29.6
6	POL Products	8,576	9,467	-9.4
7	Services Provided for Inland Travel by Air	16,721	7,203	132.1
8	Travel by Air	8,912	4,238	110.3
9	Natural Gas	2,341	2,595	-9.8
10	Liquified Petroleum Gas(LPG)	925	1059	-12.6
Sub-total		284,613	251,497	13.2
Others		36,045	25,549	41
Gross		320,658	277,046	15.7
Refunds		0	0	
Net		320,658	277,046	15.7

Increase in cigarettes is attributable to increase in FED rates and increase in beverages/concentrates is mainly a result of inflation. The over 100 percent increase of FED collection from air travel is the Post Covid positive impact on air travel during FY 2022 due to easing down of travel restrictions.

The share of top sectors is about 91 percent, as evident from Table 17. Cigarette is the top contributor with 36.6 percent share, followed by cement with 22.9 percent and concentrates 7.2 percent share.

Table 17: Share of Major Revenue Spinners of FED

Commodities	Share %	
	FY 2022	FY 2021
Cigarettes	36.6	38.7
Cement	22.9	26.9
Beverages and Concentrates	7.2	6.7
Aerated Waters/Beverages	4.3	4.1
Motor Cars	6.1	5.5
POL Products	2.7	3.4
Inland Travel by Air	5.2	2.6
Travel by Air	2.8	1.5
Natural Gas	0.7	0.9
Liquified Petroleum Gas(LPG)	0.3	0.4
Sub-total	88.8	90.8
Others	11.2	9.2

Revenue Target FY 2023

Revenue target for FY 2023 has been fixed at Rs. 7,470.0 billion which demands growth of 21.5 percent over the collection of Rs. 6,148.5 billion made during FY 2022 (Table 18). In absolute terms, around Rs. 1,322 billion additional revenues are to be collected by FBR in FY 2023 to meet the target.

Table 18: Revenue Target FY 2023

(Rs. Billion)

Revenue Target FY 2023	Collection FY 2022	Required Growth (%)
7,470	6,148.5	21.5

The target for FY 2023 is challenging given the fact that government is focusing on controlling the current account deficit and rising inflation which would result in import contraction and slowdown in the overall GDP growth. Nonetheless, FBR is confident that its team has the ability and the resolve to accomplish this gigantic task as an upward revised target has already been achieved for the financial year ended on 30-6-2022. To achieve the target several efforts are being made at policy as well as operational levels. There is focus on enhanced use of technology and a policy shift towards taxing the high-income groups through direct taxation such as the imposition of Super Tax, Poverty Alleviation Tax, revision of individual tax slabs including salaried class, increase in FED on international air travel, increased tax on luxury motor vehicles etc.

Keeping in view the past performance of FBR and the revenue measures taken during the current budget there are high hopes of achieving the tax target of Rs.7.47 trillion for FY 2023.

Chapter-II

POINT OF SALES (POS) INVOICING SYSTEM: AN UPDATE

1. Introduction

FBR had launched Point of Sales (POS) Invoicing System in 2019. Point of Sale refers to the location where a retail transaction, either sale or purchase, is carried out. POS system, is basically a computerized system that records sales data, manages inventory and maintains customer data. It is a real-time sales documentation system that links the electronic systems at the outlets of all tier-1 retailers with the FBR via the internet. The scheme was initially launched for textile and leather retailers but now the same has been made mandatory for all tier-1 retailers with effect from 15th December, 2019. In this regard, FBR has embarked on a plan to integrate all sales outlets of tier-1 retailers with FBR's central computerized system. The field offices have been directed to undertake surveys in their respective jurisdictions in order to integrate all tier-1 retailers. 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.

Accordingly, the Sales Tax Rules 2006 were amended to make the installation of POS Invoicing System in Pakistan. Under POS Integration regime it has been made mandatory for all shopping malls, supermarkets, brand outlets, chain stores, hotels, cafes, restaurants and snack bars to install the POS invoicing app falling under tier-1 retailers' category. The app connects the cash machine with the FBR through Electronic Device System and provides a concurrent report of sales and tax payments. This system allows big retailers to report their sales in real-time for taxation purposes. So far **4,651** retailers have been integrated with POS system of FBR.

2. Overview of POS Invoicing System

POS system is a cloud-based system, would need a computer, an internet connection and a software downloaded from Pakistan Revenue Automation Private Limited (PRAL). FBR has allowed 42 vendors, for the provision of POS software services to retailers. The retailers have option to choose any of these 42 vendors to take services of POS software integration.

However, in order to regulate the IT Service providers rules have been issued vide SRO 1063 (B)/2021 whereby IT Service providers are to abide by certain procedures.

The retailers may not have to purchase new machines as they can simply download the invoicing app on their existing systems in a manner prescribed by the board. Once the POS Invoicing System is downloaded, a QR code or a barcode gets printed on every receipt generated by the point of sale system following each sale. Meanwhile, the invoice data is uploaded on the FBR's servers automatically on a regular basis. The name of customer is required to be recorded when invoice value is above Rs.100,000. Moreover, FBR has also directed to the retailers to charge "POS Service Fee" @ Rs.1/ per invoice. The POS service fee collected by the retailers shall be deposited along with monthly sales tax return.

3. Criteria for Retailers to be Included in Tier-1 Category:

- Retailers who operate as a franchise or a branch of a domestic or foreign outlet/chain of stores
- Those who operate in air-conditioned shopping malls (excluding kiosks)
- Retailers whose aggregate electricity bill during the last one year exceeded PKR 600,000
- Wholesalers or retailers who import goods in bulk and then supply the retailers on a wholesale basis and to general consumers on a retail basis
- Those whose stores are equal to or exceed the area size of 1000 square feet

4. Benefits of POS

This system, with effective enforcement can bring a huge positive change leading towards transparency in sales tax revenue payments and receipts and documentation. This system on the one hand will help reducing the periodic inspections by FBR and on the other will help the retailers to prepare their sales tax returns easily. 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.

It enables the customer to verify if the sales tax paid has reached the FBR or not immediately after the transaction. This would be possible by installing the FBR’s Tax Asaan App on smartphone, and then going to the ‘Online Verification System’ service. Then go to POS Invoice and scan the QR code printed on the invoice for confirmation.

A sector-wise summary is presented in the table below. Overall compliance level is satisfactory as far as the integration is concerned. Leather and textile category is on top with around 97% compliance.

Sector Wise Summary

Sr.	Sector	Retailer	POS	Integrated	Not Integrated	Compliance Ratio (%)
1	Leather Textile	203	452	196	7	96.6
2	Restaurants (ICT)	173	305	156	17	90.2
3	Tier-1 Retailers	4,426	9,555	4,201	225	94.9

Source: DG POS, FBR

RTO-wise break-up of POS integration has also been presented in the following table. The compliance level in most of the RTOs/CTOs/LTOs is more than 90 percent. However, there is a lower compliance in LTO Lahore and RTO Quetta.

Tax Office Wise Summary: FY 2021-22

Sr.	Tax Office	Retailer	POS	Integrated	Not Integrated	Compliance Ratio (%)
1	CTO ISLAMABAD	75	189	73	2	97.3
2	CTO KARACHI	164	809	156	8	95.1
3	CTO LAHORE	177	829	161	16	91.0
4	LTO ISLAMABAD	19	393	18	1	94.7
5	LTO KARACHI	19	142	18	1	94.7
6	LTO LAHORE	54	573	48	6	88.9
7	LTO MULTAN	2	22	2	0	100.0
8	MTO KARACHI	16	117	16	0	100.0
9	RTO ABBOTTABAD	53	67	50	3	94.3
10	RTO BAHAWALPUR	253	355	248	5	98.0
11	RTO FAISALABAD	425	752	401	24	94.4
12	RTO GUJRANWALA	324	409	292	32	90.1
13	RTO HYDERABAD	56	168	56	0	100.0
14	RTO ISLAMABAD	259	481	239	20	92.3
15	RTO LAHORE	834	1,513	794	40	95.2
16	RTO MULTAN	122	207	112	10	91.8
17	RTO PESHAWAR	212	345	196	16	92.5
18	RTO QUETTA	32	85	27	5	84.4
19	RTO RAWALPINDI	332	598	314	18	94.6
20	RTO SAHIWAL	194	274	188	6	96.9
21	RTO SARGODHA	65	86	59	6	90.8
22	RTO SIALKOT	247	359	235	12	95.1
23	RTO SUKKUR	61	99	59	2	96.7
24	RTO-I KARACHI	657	1,211	642	15	97.7
25	RTO-II KARACHI	265	713	247	18	93.2
	Overall	4,917	10,796	4,651	266	94.6

Source: DG POS, FBR

Chapter-III

FBR REFORMS MEASURES UPDATE

Government of Pakistan has taken a number of initiatives to reform the country's primary revenue organization 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 collection. The policy and administrative reform measures introduced in recent times are discussed below.

ENFORCEMENT AND POLICY MEASURES

[Medium Term Framework for Revenue Mobilization]

1. **Expeditious disposal of refund claims:** FASTER (Fully Automated Sales Tax e-Refund) has been initiated.
2. **Increase in the ratio of direct taxes:** All out efforts are being made to increase the share of direct taxes in revenues. Documentation of economy to increase the taxation in services, real estate and wholesale and retail is top priority.
3. **Invoking technology for revenue mobilization:** Installation of Track and Trace system, Point of Sale integration of retailers with FBR' s computerized system, e-audit, e-appeals are at various stages of implementation and would be fully operational in medium term.
4. **Efficient management of tax litigation:** In order to reduce litigation, FBR is encouraging alternate dispute resolution mechanism, agreed assessment in appropriate cases and out of turn hearing by appellate fora in cases involving higher amount of revenues.

EFFORTS UNDERTAKEN TO BOOST COLLECTION:

MEASURES TAKEN BY INLAND REVENUE AUTHORITIES:

1. **Income Tax Return Filing:** Number of income tax return filers for TY 2021 has crossed 3.65 million.

2. **Point of Sales (POS) Integration of Tier-1 retailers:** FBR has embarked on a plan to integrate all sales outlets of tier-1 retailers with FBR's central computerized system.
3. **Track & Trace System:** FBR has decided to implement Track and Trace System for specified goods/ products i.e. Tobacco, Cement, Sugar, Fertilizer and Beverages imported into or manufactured in Pakistan.
4. **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.
5. **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.

MEASURES TAKEN BY CUSTOMS AUTHORITIES:

Pakistan Customs is the guardian of Pakistan's economic frontiers, facilitating bonafide trade & Industry on the one hand while guarding against movement of contra band goods on the other. It provides a major source of revenue to the Government of Pakistan in the form of import duties & taxes levied on the goods traded across the borders. It also helps to protect the domestic industry, maintain food & energy security and promotes economic development of the country. Following initiatives were taken by the Customs Administration during the FY 2022:

1. **Ease of Doing Business** Indicators relating "Trading Across Border" improved by 31 ranks from 142 to 111 in 2021, which is an "unprecedented improvement" for international trade.
2. **Automated Duty Drawback Payment System:** In order to facilitate the exporters, the manual rebate approval system has been replaced with RMS based, fully automated / system-based processing of duty drawback payment without involving any human intervention. Under the automated system, the exports Good Declaration is termed as Rebate request.

3. **Pakistan Single Window** Act, 2021 enacted and its rules notified and expected to be roll-out in the coming months. Pakistan Single Window aims at reducing the time and cost of doing business by digitizing Pakistan's cross border trade and eliminating paper based process.
4. **WeBOC** which is fully automated customs clearance has now been implemented at all sea-ports, dry-ports and land border stations, which includes paperless processing and online payments for traders wherein levy-able duty and taxes on import of goods are paid through digital banking.
5. **Risk Management System** is part of WeBOC clearance which is continuously upgraded from time to time.
6. **Enhancing Regional Connectivity of Pakistan with Central Asian Republics** through signing of agreement, simplification of Transit Procedures and Automated Clearance. Pak-Uzbekistan Transit Agreement was finalized and its operationalization was initiated its operationalization was initiated deliberations have been started.
7. **Focused Administrative / Effort for Revenue Mobilization** including action against under invoicing through better valuation, auctions, recoveries, etc. have resulted in generation of Rs. 25 billion in FY 2022.
8. **First Ever Counter Smuggling Policy Laid out** with collaborative arrangements with other Federal & Provincial law enforcement agencies, which is an excellent example of interagency co-operation & support.
9. **Highest Ever Seizures of smuggled goods & contraband made** (FY 2022: Rs. 66 billion).
10. **Countrywide Operation against Illegal POL outlets** (sealing of more than 1600 illegal outlets / Petrol Pumps with criminal proceedings against owners), through which, legitimate imports of POL products saw sharp surge as compared to previous financial year.

MEASURES TAKEN BY AUDIT:

Audit & Accounting Wing of FBR has been entrusted with the task of designing audit policy as an audit compliance program on yearly basis. This current year following initiatives have been taken by the Audit & Accounting Wing:

1. **Audit Policy, 2020:** The Audit Policy, 2020 for Tax Year 2019 is under process in view of the experience obtained from the past audit policies. In addition to that, the wing also monitors audit activities carried out in the field formation throughout the year.
2. **DLI 6, PRRP:** This year, under DLI 6 of Pakistan Raises Revenue Program, FBR has conducted and completed 67 cases of comprehensive field audits of large taxpayers selected through the Audit Policy, 2019 for Tax year 2018 by the risk-based selection tool and monitored by the Compliance Unit through AMIS with associated reports submitted to FBR management which has been duly verified by the World Bank.
3. **Software Solutions:** Software solution is introduced to provide continuous monitoring of the audit cases with sufficient documentation and assistance to the auditors.

MEASURES TAKEN BY LEGAL WING:

1. Introduced e-Filing of Appeals at the first appellate forum of Commissioner Inland Revenue (Appeals)
2. Got Rules of Business, 1973 amended to the effect to allow fully autonomy to FBR in making decision about:
 - Payment of fee, special as well as normal without requiring approval from Law & Justice Division
 - Placement of Legal Counsels / Advocates on FBR Panel without requiring approval from Law & Justice Division
 - Engaging any Legal / Advocate from outside the FBR Panel without requiring approval from Law & Justice Division
 - Complete independence in handling litigation matters without requiring approval from Law & Justice Division
3. Enhance number of CIR (A) from 23 (BS-20) officers to 34 (BS-20) officers / CIR (A) across the country
4. Annual disposal of Appeals at National level grew from 22095 Appeals (tax year 2019) to 40058 Appeals (tax year 2022) registering a growth of 81.29 percent

5. Introduced first ever “Policy for appointment of Panel Advocates” with introduction of ‘Score Card’ to ensure transparency and merit-based selection. Policy is duly approved by Board-in-Council (BIC) and okayed by Supreme Court in Prudential Bank’s case
6. Introduced first ever “Policy for delisting Legal Counsels / Advocates” from FBR’s Panel. Policy is duly approved by the BIC
7. Enhanced Financial Powers of CCsIR for granting Special Fee to the Legal Counsel from Rs. 200,000 to Rs. 500,000 to ensure timely, proper representation before the Courts
8. Constituted Regional Focal Teams to interact with and assist Courts, registrars of High Courts and Attorney General offices
9. Separate officers / staff of CIR (A) office, approved by Establishment Division, pending with Finance Division. Separate staff officers for CIR (A) office will ensure independence of CIR (A), besides adding to their efficiency

IV. STATISTICAL TABLES

Budget Estimates and Ratio of Achievement

(Rs. Million)

Years	DT	% Ach	Sales Tax	% Ach	FED	% Ach	Customs	% Ach	Total	% Ach
2012-13	779,000	95.4	865,000	97.4	122,000	99.2	241,000	99.4	2,007,000	97.0
2013-14	891,000	98.5	1,005,000	99.1	138,000	100.1	241,000	100.8	2,275,000	99.1
2014-15	1,109,000	93.2	1,082,000	100.5	159,000	102.0	255,000	120.1	2,605,000	99.4
2015-16	1,324,000	92.0	1,230,300	105.9	200,900	93.6	348,500	116.1	3,103,700	100.3
2016-17	1,378,800	97.5	1,445,000	92.0	206,100	96.0	491,100	101.2	3,521,000	95.7
2017-18	1,563,000	98.3	1,547,000	96.0	225,000	94.9	600,000	101.4	3,935,000	97.7
2018-19	1,659,000	87.1	1,490,000	97.9	266,000	89.5	735,000	93.3	4,150,000	92.3
2019-20	1,623,000	93.9	1,427,000	111.9	312,000	80.3	546,000	114.8	3,908,000	102.3
2020-21	1,789,000	96.8	1,927,000	103.2	275,000	100.7	700,000	106.9	4,691,000	101.2
2021-22	2,227,000	102.6	2,576,000	98.3	337,000	95.2	960,000	105.3	6,100,000	100.8
2022-23	3,019,000	-	2,899,000	-	402,000	-	1,150,000	-	7,470,000	-

Original and Revised Targets

(Rs. Billion)

Fiscal Years	Original Targets	Revision of Targets				Actual Collection
		Ist Rev	2nd Rev	3rd Rev	4th Rev	
2012-13	2,381.0	2,194.0	2,007.0	-	-	1,946.4
2013-14	2,475.0	2,345.0	2,275.0	-	-	2,254.5
2014-15	2,810.0	2,691.0	2,605.0			2,590.0
2015-16	3,103.7	-	-	-	-	3,112.5
2016-17	3,621.0	3,521.0				3,367.9
2017-18	4,013.0	3,935.0	-	-	-	3,843.8
2018-19	4,435.0	4,398.0	4,150.0			3,828.5
2019-20	5,555.0	5,503.0	5,238.0	4,803.0	3,908.0	3,997.4
2020-21	4,963.0	4,691.0				4,745.0
2021-22	5,829.0	6,100.0				6,148.5
2022-23	7,470.0					-

FBR Tax-GDP Ratio

Years	GDP (Rs. Million)	FBR Tax Collection (Rs. Million)	FBR Tax-GDP Ratio	
			After Rebasing (Base Year 2015-16)	Before Rebasing (Base Year 2005-06)
2015-16	32,725,049	3,112,472	9.5	10.7
2016-17	35,552,819	3,367,874	9.5	10.6
2017-18	39,189,810	3,843,755	9.8	11.1
2018-19	43,798,401	3,828,482	8.7	10.1
2019-20	47,540,409	3,997,408	8.4	9.6
2020-21	55,795,515	4,744,997	8.5	9.9
2021-22	66,949,907	6,148,496	9.2	11.4

Quarter-wise Net Collection (All Taxes)

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	411,009	475,356	537,883	590,205	627,121	764,956	832,252	959,115	1,004,127	1,396,436
Q2	477,968	556,060	634,054	780,700	845,216	956,693	962,558	1,135,016	1,200,020	1,523,433
Q3	463,309	543,283	603,196	718,095	796,343	906,185	907,581	966,326	1,190,746	1,455,758
Q4	594,074	679,832	814,845	1,023,472	1,099,194	1,215,921	1,126,091	936,951	1,350,104	1,772,869
Total	1,946,360	2,254,531	2,589,978	3,112,472	3,367,874	3,843,755	3,828,482	3,997,408	4,744,997	6,148,496

DIRECT TAXES

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	138,758	161,729	189,694	239,672	233,692	282,857	298,539	349,238	363,931	481,430
Q2	198,766	220,254	269,233	301,103	357,803	380,676	369,885	435,656	465,280	539,929
Q3	167,553	216,846	242,591	268,982	309,001	337,861	324,818	357,392	417,170	557,505
Q4	238,332	278,426	332,202	407,717	443,730	535,189	452,266	381,159	484,874	706,052
Total	743,409	877,255	1,033,720	1,217,474	1,344,226	1,536,583	1,445,508	1,523,445	1,731,255	2,284,916

INDIRECT TAXES

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	272,251	313,627	348,189	350,533	393,429	482,099	533,713	609,877	640,196	915,006
Q2	279,202	335,806	364,821	479,597	487,413	576,017	592,673	699,360	734,740	983,504
Q3	295,756	326,437	360,605	449,113	487,342	568,324	582,763	608,934	773,576	898,253
Q4	355,742	401,406	482,643	615,755	655,464	680,732	673,825	555,792	865,230	1,066,817
Total	1,202,951	1,377,276	1,556,258	1,894,998	2,023,648	2,307,172	2,382,974	2,473,963	3,013,742	3,863,580

SALES TAX (TOTAL)

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	197,487	235,836	258,206	243,426	261,498	314,415	335,075	404,656	430,750	625,279
Q2	194,669	245,848	255,551	335,118	315,941	372,093	352,937	452,890	483,417	649,706
Q3	203,831	235,109	246,592	307,498	320,221	367,217	351,697	392,676	501,607	587,762
Q4	246,541	279,589	327,441	416,329	431,305	431,581	419,504	346,655	572,531	669,481
Total	842,528	996,382	1,087,790	1,302,371	1,328,965	1,485,306	1,459,213	1,596,877	1,988,305	2,532,228

SALES TAX (IMPORTS)

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	111,852	121,656	142,188	142,163	148,430	192,729	193,367	220,508	228,062	425,400
Q2	97,893	125,024	132,578	165,735	170,834	198,105	192,426	226,304	262,287	466,898
Q3	102,571	113,099	125,914	159,962	176,463	197,241	196,064	228,595	300,822	423,834
Q4	117,515	135,551	152,348	210,453	206,838	236,144	228,500	200,938	324,741	424,560
Total	429,831	495,330	553,028	678,313	702,565	824,219	810,357	876,345	1,115,912	1,740,692

SALES TAX (DOMESTIC)

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	85,635	114,180	116,018	101,263	113,068	121,686	141,708	184,148	202,688	199,879
Q2	96,776	120,824	122,973	169,383	145,107	173,988	160,511	226,586	221,130	182,808
Q3	101,260	122,010	120,678	147,536	143,758	169,976	155,633	164,081	200,785	163,928
Q4	129,026	144,038	175,093	205,876	224,467	195,437	191,004	145,717	247,790	244,921
Total	412,697	501,052	534,762	624,058	626,400	661,087	648,856	720,532	872,393	791,536

FEDERAL EXCISE DUTY

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	22,462	25,380	25,460	27,484	31,057	38,812	42,095	49,994	56,240	70,927
Q2	29,456	32,281	38,496	46,240	54,368	51,275	60,241	75,075	68,114	75,417
Q3	28,900	32,153	40,380	43,373	41,728	54,194	60,595	61,403	67,332	78,621
Q4	40,146	48,270	57,912	70,958	70,758	69,212	75,255	64,002	85,360	95,693
Total	120,964	138,084	162,248	188,055	197,911	213,493	238,186	250,474	277,046	320,658

CUSTOMS DUTY

Rs. Million

Quarter	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Q1	52,302	52,411	64,523	79,623	100,874	128,872	156,543	155,227	153,206	218,800
Q2	55,077	57,677	70,774	98,239	117,104	152,649	179,495	171,395	183,209	258,381
Q3	63,025	59,175	73,633	98,242	125,393	146,913	170,471	154,855	204,637	231,870
Q4	69,055	73,547	97,290	128,468	153,401	179,939	179,066	145,135	207,339	301,643
Total	239,459	242,810	306,220	404,572	496,772	608,373	685,575	626,612	748,391	1,010,694

Month-wise Net Collection (All Taxes)

Rs. Million

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	106,876	124,257	124,260	148,643	158,398	206,607	251,087	277,329	290,452	416,072
AUGUST	123,359	147,221	178,926	182,025	207,003	237,275	253,077	298,670	296,177	446,363
SEPTEMBER	180,774	203,878	234,697	259,537	261,720	321,074	328,088	383,116	417,498	534,001
Quarter-1	411,009	475,356	537,883	590,205	627,121	764,956	832,252	959,115	1,004,127	1,396,436
OCTOBER	135,134	153,326	182,864	223,782	241,243	269,580	268,868	323,021	336,102	446,496
NOVEMBER	139,709	171,194	180,905	225,031	216,273	271,045	281,757	335,290	345,393	476,392
DECEMBER	203,125	231,540	270,285	331,887	387,700	416,068	411,933	476,705	518,525	600,545
Quarter-2	477,968	556,060	634,054	780,700	845,216	956,693	962,558	1,135,016	1,200,020	1,523,433
JANUARY	132,686	165,917	173,395	201,678	223,856	273,497	272,370	318,109	360,897	430,909
FEBRUARY	140,266	163,248	192,731	215,502	225,486	262,464	264,345	326,251	349,093	451,295
MARCH	190,357	214,118	237,070	300,915	347,001	370,224	370,866	321,966	480,756	573,554
Quarter-3	463,309	543,283	603,196	718,095	796,343	906,185	907,581	966,326	1,190,746	1,455,758
APRIL	153,197	170,220	198,511	243,060	249,957	294,666	277,610	242,951	383,218	480,143
MAY	173,269	208,186	234,511	300,807	330,960	352,501	330,125	229,279	384,713	492,425
JUNE	267,608	301,426	381,823	479,605	518,277	568,754	518,356	464,721	582,173	800,301
Quarter-4	594,074	679,832	814,845	1,023,472	1,099,194	1,215,921	1,126,091	936,951	1,350,104	1,772,869
Total	1,946,360	2,254,531	2,589,978	3,112,472	3,367,874	3,843,755	3,828,482	3,997,408	4,744,997	6,148,496

DIRECT TAXES*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	21,854	30,745	34,378	57,612	50,671	68,249	94,017	95,922	97,621	135,678
AUGUST	32,358	44,574	51,036	60,259	69,080	83,528	77,215	88,038	92,392	122,932
SEPTEMBER	84,546	86,410	104,280	121,801	113,941	131,080	127,307	165,278	173,918	222,820
Quarter-1	138,758	161,729	189,694	239,672	233,692	282,857	298,539	349,238	363,931	481,430
OCTOBER	45,304	50,466	66,913	73,626	88,636	93,327	79,389	105,442	106,290	142,570
NOVEMBER	48,440	58,790	65,095	73,470	81,120	98,873	98,862	102,833	108,011	138,372
DECEMBER	105,022	110,998	137,225	154,007	188,047	188,476	191,634	227,381	250,979	258,987
Quarter-2	198,766	220,254	269,233	301,103	357,803	380,676	369,885	435,656	465,280	539,929
JANUARY	40,161	56,918	65,749	64,639	81,740	95,706	90,721	112,569	115,605	157,091
FEBRUARY	48,743	61,151	74,623	71,020	80,019	89,631	79,836	107,743	111,276	142,167
MARCH	78,649	98,777	102,219	133,323	147,242	152,524	154,261	137,080	190,289	258,247
Quarter-3	167,553	216,846	242,591	268,982	309,001	337,861	324,818	357,392	417,170	557,505
APRIL	48,461	59,235	74,410	78,241	78,407	95,011	78,498	82,737	112,995	164,870
MAY	60,982	77,798	79,968	107,053	117,084	125,791	111,979	84,651	108,352	150,059
JUNE	128,889	141,393	177,824	222,423	248,239	314,387	261,789	213,771	263,527	391,123
Quarter-4	238,332	278,426	332,202	407,717	443,730	535,189	452,266	381,159	484,874	706,052
Total	743,409	877,255	1,033,720	1,217,474	1,344,226	1,536,583	1,445,508	1,523,445	1,731,255	2,284,916

INDIRECT TAXES*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	85,022	93,512	89,882	91,031	107,727	138,358	157,070	181,407	192,831	280,394
AUGUST	91,001	102,647	127,890	121,766	137,923	153,747	175,862	210,632	203,785	323,431
SEPTEMBER	96,228	117,468	130,417	137,736	147,779	189,994	200,781	217,838	243,580	311,181
Quarter-1	272,251	313,627	348,189	350,533	393,429	482,099	533,713	609,877	640,196	915,006
OCTOBER	89,830	102,860	115,951	150,156	152,607	176,253	189,479	217,579	229,812	303,926
NOVEMBER	91,269	112,404	115,810	151,561	135,153	172,172	182,895	232,457	237,382	338,020
DECEMBER	98,103	120,542	133,060	177,880	199,653	227,592	220,299	249,324	267,546	341,558
Quarter-2	279,202	335,806	364,821	479,597	487,413	576,017	592,673	699,360	734,740	983,504
JANUARY	92,525	108,999	107,646	137,039	142,116	177,791	181,649	205,540	245,292	273,818
FEBRUARY	91,523	102,097	118,108	144,482	145,467	172,833	184,509	218,508	237,817	309,128
MARCH	111,708	115,341	134,851	167,592	199,759	217,700	216,605	184,886	290,467	315,307
Quarter-3	295,756	326,437	360,605	449,113	487,342	568,324	582,763	608,934	773,576	898,253
APRIL	104,736	110,985	124,101	164,819	171,550	199,655	199,112	160,214	270,223	315,273
MAY	112,287	130,388	154,543	193,754	213,876	226,710	218,146	144,628	276,361	342,366
JUNE	138,719	160,033	203,999	257,182	270,038	254,367	256,567	250,950	318,646	409,178
Quarter-4	355,742	401,406	482,643	615,755	655,464	680,732	673,825	555,792	865,230	1,066,817
Total	1,202,951	1,377,276	1,556,258	1,894,998	2,023,648	2,307,172	2,382,974	2,473,963	3,013,742	3,863,580

SALES TAX (TOTAL)*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	63,873	70,113	69,416	64,671	73,060	90,107	97,651	123,165	126,919	192,805
AUGUST	64,699	77,732	96,296	86,833	90,713	97,308	110,747	141,226	138,552	223,124
SEPTEMBER	68,915	87,991	92,494	91,922	97,725	127,000	126,677	140,265	165,279	209,350
Quarter-1	197,487	235,836	258,206	243,426	261,498	314,415	335,075	404,656	430,750	625,279
OCTOBER	61,286	75,954	79,633	104,640	102,993	116,300	116,511	143,202	154,601	205,053
NOVEMBER	64,403	83,171	82,925	108,898	81,037	107,683	107,108	150,469	157,083	218,363
DECEMBER	68,980	86,723	92,993	121,580	131,911	148,110	129,318	159,219	171,733	226,290
Quarter-2	194,669	245,848	255,551	335,118	315,941	372,093	352,937	452,890	483,417	649,706
JANUARY	66,202	80,169	72,663	93,814	92,627	116,087	109,880	132,669	160,682	177,609
FEBRUARY	65,072	73,755	82,843	100,743	95,481	111,620	112,239	143,862	154,228	208,401
MARCH	72,557	81,185	91,086	112,941	132,113	139,510	129,578	116,145	186,697	201,752
Quarter-3	203,831	235,109	246,592	307,498	320,221	367,217	351,697	392,676	501,607	587,762
APRIL	73,374	78,366	82,923	115,105	111,476	132,892	125,603	98,592	175,793	201,459
MAY	78,951	93,343	104,749	135,510	141,286	152,308	139,780	89,756	182,972	217,430
JUNE	94,216	107,880	139,769	165,714	178,543	146,381	154,121	158,307	213,766	250,592
Quarter-4	246,541	279,589	327,441	416,329	431,305	431,581	419,504	346,655	572,531	669,481
Total	842,528	996,382	1,087,790	1,302,371	1,328,965	1,485,306	1,459,213	1,596,877	1,988,305	2,532,228

SALES TAX (IMPORTS)*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	36,706	37,916	38,304	43,245	45,461	63,054	68,296	73,392	74,037	126,914
AUGUST	37,022	40,148	51,686	50,818	54,093	68,388	64,896	74,759	67,865	150,798
SEPTEMBER	38,124	43,592	52,198	48,100	48,876	61,287	60,175	72,357	86,160	147,688
Quarter-1	111,852	121,656	142,188	142,163	148,430	192,729	193,367	220,508	228,062	425,400
OCTOBER	31,793	40,597	45,218	56,847	51,074	65,834	66,328	74,261	80,038	147,829
NOVEMBER	33,597	44,263	43,361	54,300	57,166	64,998	62,465	75,195	85,113	161,331
DECEMBER	32,503	40,164	43,999	54,588	62,594	67,273	63,633	76,848	97,136	157,738
Quarter-2	97,893	125,024	132,578	165,735	170,834	198,105	192,426	226,304	262,287	466,898
JANUARY	34,390	41,782	38,850	47,369	54,721	69,062	69,312	80,101	96,869	136,088
FEBRUARY	31,665	35,702	42,565	52,518	53,334	61,528	63,219	81,814	90,366	144,738
MARCH	36,516	35,615	44,499	60,075	68,408	66,651	63,533	66,680	113,587	143,008
Quarter-3	102,571	113,099	125,914	159,962	176,463	197,241	196,064	228,595	300,822	423,834
APRIL	36,961	41,497	46,661	65,144	65,317	70,536	70,105	68,016	104,806	152,655
MAY	41,038	47,162	53,878	68,382	69,427	78,666	71,824	53,709	103,930	167,497
JUNE	39,516	46,892	51,809	76,927	72,094	86,942	86,571	79,213	116,005	104,408
Quarter-4	117,515	135,551	152,348	210,453	206,838	236,144	228,500	200,938	324,741	424,560
Total	429,831	495,330	553,028	678,313	702,565	824,219	810,357	876,345	1,115,912	1,740,692

SALES TAX (DOMESTIC)*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	27,167	32,197	31,112	21,426	27,599	27,053	29,355	49,773	52,882	65,891
AUGUST	27,677	37,584	44,610	36,015	36,620	28,920	45,851	66,467	70,687	72,326
SEPTEMBER	30,791	44,399	40,296	43,822	48,849	65,713	66,502	67,908	79,119	61,662
Quarter-1	85,635	114,180	116,018	101,263	113,068	121,686	141,708	184,148	202,688	199,879
OCTOBER	29,493	35,357	34,415	47,793	51,919	50,466	50,183	68,941	74,563	57,224
NOVEMBER	30,806	38,908	39,564	54,598	23,871	42,685	44,643	75,274	71,970	57,032
DECEMBER	36,477	46,559	48,994	66,992	69,317	80,837	65,685	82,371	74,597	68,552
Quarter-2	96,776	120,824	122,973	169,383	145,107	173,988	160,511	226,586	221,130	182,808
JANUARY	31,812	38,387	33,813	46,445	37,906	47,025	40,568	52,568	63,813	41,521
FEBRUARY	33,407	38,053	40,278	48,225	42,147	50,092	49,020	62,048	63,862	63,663
MARCH	36,041	45,570	46,587	52,866	63,705	72,859	66,045	49,465	73,110	58,744
Quarter-3	101,260	122,010	120,678	147,536	143,758	169,976	155,633	164,081	200,785	163,928
APRIL	36,413	36,869	36,262	49,961	46,159	62,356	55,498	30,576	70,987	48,804
MAY	37,913	46,181	50,871	67,128	71,859	73,642	67,956	36,047	79,042	49,933
JUNE	54,700	60,988	87,960	88,787	106,449	59,439	67,550	79,094	97,761	146,184
Quarter-4	129,026	144,038	175,093	205,876	224,467	195,437	191,004	145,717	247,790	244,921
Total	412,697	501,052	534,762	624,058	626,400	661,087	648,856	720,532	872,393	791,536

FEDERAL EXCISE DUTY*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	6,089	7,114	3,687	4,338	6,110	8,361	9,230	10,873	18,051	22,408
AUGUST	8,541	8,913	9,918	8,114	9,455	12,064	11,908	16,749	19,309	23,442
SEPTEMBER	7,832	9,353	11,855	15,032	15,492	18,387	20,957	22,372	18,880	25,077
Quarter-1	22,462	25,380	25,460	27,484	31,057	38,812	42,095	49,994	56,240	70,927
OCTOBER	11,588	10,457	14,492	15,369	15,414	13,494	16,430	20,161	22,284	25,844
NOVEMBER	8,974	10,498	10,958	12,455	16,680	15,889	18,361	27,992	22,780	24,841
DECEMBER	8,894	11,326	13,046	18,416	22,274	21,892	25,450	26,922	23,050	24,732
Quarter-2	29,456	32,281	38,496	46,240	54,368	51,275	60,241	75,075	68,114	75,417
JANUARY	8,919	9,899	11,622	11,151	10,419	13,498	15,206	19,165	21,204	25,119
FEBRUARY	9,899	10,467	13,157	14,540	12,463	17,565	20,742	21,707	23,383	25,473
MARCH	10,082	11,787	15,601	17,682	18,846	23,131	24,647	20,531	22,745	28,029
Quarter-3	28,900	32,153	40,380	43,373	41,728	54,194	60,595	61,403	67,332	78,621
APRIL	10,404	14,211	15,311	16,281	16,876	19,081	21,102	19,630	27,576	31,083
MAY	12,470	15,876	20,128	23,958	24,996	19,770	22,193	17,537	28,652	32,898
JUNE	17,272	18,183	22,473	30,719	28,886	30,361	31,960	26,835	29,132	31,712
Quarter-4	40,146	48,270	57,912	70,958	70,758	69,212	75,255	64,002	85,360	95,693
Total	120,964	138,084	162,248	188,055	197,911	213,493	238,186	250,474	277,046	320,658

CUSTOMS DUTY*Rs. Million*

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
JULY	15,060	16,285	16,779	22,022	28,557	39,890	50,189	47,369	47,861	65,181
AUGUST	17,761	16,002	21,676	26,819	37,755	44,375	53,207	52,657	45,924	76,865
SEPTEMBER	19,481	20,124	26,068	30,782	34,562	44,607	53,147	55,201	59,421	76,754
Quarter-1	52,302	52,411	64,523	79,623	100,874	128,872	156,543	155,227	153,206	218,800
OCTOBER	16,956	16,449	21,826	30,147	34,200	46,459	56,538	54,216	52,927	73,029
NOVEMBER	17,892	18,735	21,927	30,208	37,436	48,600	57,426	53,996	57,519	94,816
DECEMBER	20,229	22,493	27,021	37,884	45,468	57,590	65,531	63,183	72,763	90,536
Quarter-2	55,077	57,677	70,774	98,239	117,104	152,649	179,495	171,395	183,209	258,381
JANUARY	17,404	18,931	23,361	32,074	39,070	48,206	56,563	53,706	63,406	71,090
FEBRUARY	16,552	17,875	22,108	29,199	37,523	43,648	51,528	52,939	60,206	75,254
MARCH	29,069	22,369	28,164	36,969	48,800	55,059	62,380	48,210	81,025	85,526
Quarter-3	63,025	59,175	73,633	98,242	125,393	146,913	170,471	154,855	204,637	231,870
APRIL	20,958	18,408	25,867	33,433	43,198	47,682	52,407	41,992	66,854	82,731
MAY	20,866	21,169	29,666	34,286	47,594	54,632	56,173	37,335	64,737	92,038
JUNE	27,231	33,970	41,757	60,749	62,609	77,625	70,486	65,808	75,748	126,874
Quarter-4	69,055	73,547	97,290	128,468	153,401	179,939	179,066	145,135	207,339	301,643
Total	239,459	242,810	306,220	404,572	496,772	608,373	685,575	626,612	748,391	1,010,694

Month-wise Share (%) - All Taxes

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	5.5	5.5	4.8	4.8	4.7	5.4	6.6	6.9	6.1	6.8	6.4	5.7
AUGUST	6.3	6.5	6.9	5.8	6.1	6.2	6.6	7.5	6.2	7.3	6.8	6.6
SEPTEMBER	9.3	9.0	9.1	8.3	7.8	8.4	8.6	9.6	8.8	8.7	8.8	8.7
Quarter-1	21.1	21.1	20.8	19.0	18.6	19.9	21.7	24.0	21.2	22.7	21.9	21.0
OCTOBER	6.9	6.8	7.1	7.2	7.2	7.0	7.0	8.1	7.1	7.3	7.3	7.2
NOVEMBER	7.2	7.6	7.0	7.2	6.4	7.1	7.4	8.4	7.3	7.7	7.6	7.3
DECEMBER	10.4	10.3	10.4	10.7	11.5	10.8	10.8	11.9	10.9	9.8	10.8	10.8
Quarter-2	24.6	24.7	24.5	25.1	25.1	24.9	25.1	28.4	25.3	24.8	25.7	25.2
JANUARY	6.8	7.4	6.7	6.5	6.6	7.1	7.1	8.0	7.6	7.0	7.4	7.1
FEBRUARY	7.2	7.2	7.4	6.9	6.7	6.8	6.9	8.2	7.4	7.3	7.3	7.2
MARCH	9.8	9.5	9.2	9.7	10.3	9.6	9.7	8.1	10.1	9.3	9.4	9.5
Quarter-3	23.8	24.1	23.3	23.1	23.6	23.6	23.7	24.2	25.1	23.7	24.0	23.8
APRIL	7.9	7.6	7.7	7.8	7.4	7.7	7.3	6.1	8.1	7.8	7.4	7.5
MAY	8.9	9.2	9.1	9.7	9.8	9.2	8.6	5.7	8.1	8.0	7.9	8.6
JUNE	13.7	13.4	14.7	15.4	15.4	14.8	13.5	11.6	12.3	13.0	13.0	13.8
Quarter-4	30.5	30.2	31.5	32.9	32.6	31.6	29.4	23.4	28.5	28.8	28.4	29.9

DIRECT TAXES

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	2.9	3.5	3.3	4.7	3.8	4.4	6.5	6.3	5.6	5.9	5.8	4.7
AUGUST	4.4	5.1	4.9	4.9	5.1	5.4	5.3	5.8	5.3	5.4	5.5	5.2
SEPTEMBER	11.4	9.9	10.1	10.0	8.5	8.5	8.8	10.8	10.0	9.8	9.6	9.8
Quarter-1	18.7	18.4	18.4	19.7	17.4	18.4	20.7	22.9	21.0	21.1	20.8	19.7
OCTOBER	6.1	5.8	6.5	6.0	6.6	6.1	5.5	6.9	6.1	6.2	6.2	6.2
NOVEMBER	6.5	6.7	6.3	6.0	6.0	6.4	6.8	6.8	6.2	6.1	6.5	6.4
DECEMBER	14.1	12.7	13.3	12.6	14.0	12.3	13.3	14.9	14.5	11.3	13.3	13.3
Quarter-2	26.7	25.1	26.0	24.7	26.6	24.8	25.6	28.6	26.9	23.6	25.9	25.9
JANUARY	5.4	6.5	6.4	5.3	6.1	6.2	6.3	7.4	6.7	6.9	6.7	6.3
FEBRUARY	6.6	7.0	7.2	5.8	6.0	5.8	5.5	7.1	6.4	6.2	6.2	6.4
MARCH	10.6	11.3	9.9	11.0	11.0	9.9	10.7	9.0	11.0	11.3	10.4	10.6
Quarter-3	22.5	24.7	23.5	22.1	23.0	22.0	22.5	23.5	24.1	24.4	23.3	23.2
APRIL	6.5	6.8	7.2	6.4	5.8	6.2	5.4	5.4	6.5	7.2	6.2	6.4
MAY	8.2	8.9	7.7	8.8	8.7	8.2	7.7	5.6	6.3	6.6	6.9	7.7
JUNE	17.3	16.1	17.2	18.3	18.5	20.5	18.1	14.0	15.2	17.1	17.0	17.2
Quarter-4	32.1	31.7	32.1	33.5	33.0	34.8	31.3	25.0	28.0	30.9	30.0	31.2

INDIRECT TAXES

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	7.1	6.8	5.8	4.8	5.3	6.0	6.6	7.3	6.4	7.3	6.7	6.3
AUGUST	7.6	7.5	8.2	6.4	6.8	6.7	7.4	8.5	6.8	8.4	7.5	7.4
SEPTEMBER	8.0	8.5	8.4	7.3	7.3	8.2	8.4	8.8	8.1	8.1	8.3	8.1
Quarter-1	22.6	22.8	22.4	18.5	19.4	20.9	22.4	24.7	21.2	23.7	22.6	21.9
OCTOBER	7.5	7.5	7.5	7.9	7.5	7.6	8.0	8.8	7.6	7.9	8.0	7.8
NOVEMBER	7.6	8.2	7.4	8.0	6.7	7.5	7.7	9.4	7.9	8.7	8.2	7.9
DECEMBER	8.2	8.8	8.5	9.4	9.9	9.9	9.2	10.1	8.9	8.8	9.4	9.2
Quarter-2	23.2	24.4	23.4	25.3	24.1	25.0	24.9	28.3	24.4	25.5	25.6	24.8
JANUARY	7.7	7.9	6.9	7.2	7.0	7.7	7.6	8.3	8.1	7.1	7.8	7.6
FEBRUARY	7.6	7.4	7.6	7.6	7.2	7.5	7.7	8.8	7.9	8.0	8.0	7.7
MARCH	9.3	8.4	8.7	8.8	9.9	9.4	9.1	7.5	9.6	8.2	8.8	8.9
Quarter-3	24.6	23.7	23.2	23.7	24.1	24.6	24.5	24.6	25.7	23.2	24.5	24.2
APRIL	8.7	8.1	8.0	8.7	8.5	8.7	8.4	6.5	9.0	8.2	8.1	8.3
MAY	9.3	9.5	9.9	10.2	10.6	9.8	9.2	5.8	9.2	8.9	8.6	9.2
JUNE	11.5	11.6	13.1	13.6	13.3	11.0	10.8	10.1	10.6	10.6	10.6	11.6
Quarter-4	29.6	29.1	31.0	32.5	32.4	29.5	28.3	22.5	28.7	27.6	27.3	29.1

SALES TAX (TOTAL)

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	7.6	7.0	6.4	5.0	5.5	6.1	6.7	7.7	6.4	7.6	6.9	6.6
AUGUST	7.7	7.8	8.9	6.7	6.8	6.6	7.6	8.8	7.0	8.8	7.8	7.7
SEPTEMBER	8.2	8.8	8.5	7.1	7.4	8.6	8.7	8.8	8.3	8.3	8.5	8.3
Quarter-1	23.4	23.7	23.7	18.7	19.7	21.2	23.0	25.3	21.7	24.7	23.2	22.5
OCTOBER	7.3	7.6	7.3	8.0	7.7	7.8	8.0	9.0	7.8	8.1	8.1	7.9
NOVEMBER	7.6	8.3	7.6	8.4	6.1	7.2	7.3	9.4	7.9	8.6	8.1	7.9
DECEMBER	8.2	8.7	8.5	9.3	9.9	10.0	8.9	10.0	8.6	8.9	9.3	9.1
Quarter-2	23.1	24.7	23.5	25.7	23.8	25.1	24.2	28.4	24.3	25.7	25.5	24.8
JANUARY	7.9	8.0	6.7	7.2	7.0	7.8	7.5	8.3	8.1	7.0	7.7	7.6
FEBRUARY	7.7	7.4	7.6	7.7	7.2	7.5	7.7	9.0	7.8	8.2	8.0	7.8
MARCH	8.6	8.1	8.4	8.7	9.9	9.4	8.9	7.3	9.4	8.0	8.6	8.7
Quarter-3	24.2	23.6	22.7	23.6	24.1	24.7	24.1	24.6	25.2	23.2	24.4	24.0
APRIL	8.7	7.9	7.6	8.8	8.4	8.9	8.6	6.2	8.8	8.0	8.1	8.2
MAY	9.4	9.4	9.6	10.4	10.6	10.3	9.6	5.6	9.2	8.6	8.6	9.3
JUNE	11.2	10.8	12.8	12.7	13.4	9.9	10.6	9.9	10.8	9.9	10.2	11.2
Quarter-4	29.3	28.1	30.1	32.0	32.5	29.1	28.7	21.7	28.8	26.4	26.9	28.7

SALES TAX (IMPORTS)

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	8.5	7.7	6.9	6.4	6.5	7.7	8.4	8.4	6.6	7.3	7.7	7.4
AUGUST	8.6	8.1	9.3	7.5	7.7	8.3	8.0	8.5	6.1	8.7	7.9	8.1
SEPTEMBER	8.9	8.8	9.4	7.1	7.0	7.4	7.4	8.3	7.7	8.5	7.9	8.0
Quarter-1	26.0	24.6	25.7	21.0	21.1	23.4	23.9	25.2	20.4	24.4	23.5	23.6
OCTOBER	7.4	8.2	8.2	8.4	7.3	8.0	8.2	8.5	7.2	8.5	8.1	8.0
NOVEMBER	7.8	8.9	7.8	8.0	8.1	7.9	7.7	8.6	7.6	9.3	8.2	8.2
DECEMBER	7.6	8.1	8.0	8.0	8.9	8.2	7.9	8.8	8.7	9.1	8.5	8.3
Quarter-2	22.8	25.2	24.0	24.4	24.3	24.0	23.7	25.8	23.5	26.8	24.8	24.5
JANUARY	8.0	8.4	7.0	7.0	7.8	8.4	8.6	9.1	8.7	7.8	8.5	8.1
FEBRUARY	7.4	7.2	7.7	7.7	7.6	7.5	7.8	9.3	8.1	8.3	8.2	7.9
MARCH	8.5	7.2	8.0	8.9	9.7	8.1	7.8	7.6	10.2	8.2	8.4	8.4
Quarter-3	23.9	22.8	22.8	23.6	25.1	23.9	24.2	26.1	27.0	24.3	25.1	24.4
APRIL	8.6	8.4	8.4	9.6	9.3	8.6	8.7	7.8	9.4	8.8	8.6	8.7
MAY	9.5	9.5	9.7	10.1	9.9	9.5	8.9	6.1	9.3	9.6	8.7	9.2
JUNE	9.2	9.5	9.4	11.3	10.3	10.5	10.7	9.0	10.4	6.0	9.3	9.6
Quarter-4	27.3	27.4	27.5	31.0	29.4	28.7	28.2	22.9	29.1	24.4	26.7	27.6

SALES TAX (DOMESTIC)

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	6.6	6.4	5.8	3.4	4.4	4.1	4.5	6.9	6.1	8.3	6.0	5.7
AUGUST	6.7	7.5	8.3	5.8	5.8	4.4	7.1	9.2	8.1	9.1	7.6	7.2
SEPTEMBER	7.5	8.9	7.5	7.0	7.8	9.9	10.2	9.4	9.1	7.8	9.3	8.5
Quarter-1	20.8	22.8	21.7	16.2	18.1	18.4	21.8	25.6	23.2	25.3	22.9	21.4
OCTOBER	7.1	7.1	6.4	7.7	8.3	7.6	7.7	9.6	8.5	7.2	8.1	7.7
NOVEMBER	7.5	7.8	7.4	8.7	3.8	6.5	6.9	10.4	8.2	7.2	7.8	7.4
DECEMBER	8.8	9.3	9.2	10.7	11.1	12.2	10.1	11.4	8.6	8.7	10.2	10.0
Quarter-2	23.4	24.1	23.0	27.1	23.2	26.3	24.7	31.4	25.3	23.1	26.2	25.2
JANUARY	7.7	7.7	6.3	7.4	6.1	7.1	6.3	7.3	7.3	5.2	6.6	6.8
FEBRUARY	8.1	7.6	7.5	7.7	6.7	7.6	7.6	8.6	7.3	8.0	7.8	7.7
MARCH	8.7	9.1	8.7	8.5	10.2	11.0	10.2	6.9	8.4	7.4	8.8	8.9
Quarter-3	24.5	24.4	22.6	23.6	22.9	25.7	24.0	22.8	23.0	20.7	23.2	23.4
APRIL	8.8	7.4	6.8	8.0	7.4	9.4	8.6	4.2	8.1	6.2	7.3	7.5
MAY	9.2	9.2	9.5	10.8	11.5	11.1	10.5	5.0	9.1	6.3	8.4	9.2
JUNE	13.3	12.2	16.4	14.2	17.0	9.0	10.4	11.0	11.2	18.5	12.0	13.3
Quarter-4	31.3	28.7	32.7	33.0	35.8	29.6	29.4	20.2	28.4	30.9	27.7	30.0

FEDERAL EXCISE DUTY

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	5.0	5.2	2.3	2.3	3.1	3.9	3.9	4.3	6.5	7.0	5.1	4.3
AUGUST	7.1	6.5	6.1	4.3	4.8	5.7	5.0	6.7	7.0	7.3	6.3	6.0
SEPTEMBER	6.5	6.8	7.3	8.0	7.8	8.6	8.8	8.9	6.8	7.8	8.2	7.7
Quarter-1	18.6	18.4	15.7	14.6	15.7	18.2	17.7	20.0	20.3	22.1	19.6	18.1
OCTOBER	9.6	7.6	8.9	8.2	7.8	6.3	6.9	8.0	8.0	8.1	7.5	7.9
NOVEMBER	7.4	7.6	6.8	6.6	8.4	7.4	7.7	11.2	8.2	7.7	8.5	7.9
DECEMBER	7.4	8.2	8.0	9.8	11.3	10.3	10.7	10.7	8.3	7.7	9.5	9.2
Quarter-2	24.4	23.4	23.7	24.6	27.5	24.0	25.3	30.0	24.6	23.5	25.5	25.1
JANUARY	7.4	7.2	7.2	5.9	5.3	6.3	6.4	7.7	7.7	7.8	7.2	6.9
FEBRUARY	8.2	7.6	8.1	7.7	6.3	8.2	8.7	8.7	8.4	7.9	8.4	8.0
MARCH	8.3	8.5	9.6	9.4	9.5	10.8	10.3	8.2	8.2	8.7	9.3	9.2
Quarter-3	23.9	23.3	24.9	23.1	21.1	25.4	25.4	24.5	24.3	24.5	24.8	24.0
APRIL	8.6	10.3	9.4	8.7	8.5	8.9	8.9	7.8	10.0	9.7	9.1	9.1
MAY	10.3	11.5	12.4	12.7	12.6	9.3	9.3	7.0	10.3	10.3	9.2	10.6
JUNE	14.3	13.2	13.9	16.3	14.6	14.2	13.4	10.7	10.5	9.9	11.8	13.1
Quarter-4	33.2	35.0	35.7	37.7	35.8	32.4	31.6	25.6	30.8	29.8	30.0	32.8

CUSTOMS DUTY

MONTHS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	5 Yrs Av	10 Yrs Av
JULY	6.3	6.7	5.5	5.4	5.7	6.6	7.3	7.6	6.4	6.4	6.9	6.4
AUGUST	7.4	6.6	7.1	6.6	7.6	7.3	7.8	8.4	6.1	7.6	7.4	7.3
SEPTEMBER	8.1	8.3	8.5	7.6	7.0	7.3	7.8	8.8	7.9	7.6	7.9	7.9
Quarter-1	21.8	21.6	21.1	19.7	20.3	21.2	22.8	24.8	20.5	21.6	22.2	21.5
OCTOBER	7.1	6.8	7.1	7.5	6.9	7.6	8.2	8.7	7.1	7.2	7.8	7.4
NOVEMBER	7.5	7.7	7.2	7.5	7.5	8.0	8.4	8.6	7.7	9.4	8.4	7.9
DECEMBER	8.4	9.3	8.8	9.4	9.2	9.5	9.6	10.1	9.7	9.0	9.6	9.3
Quarter-2	23.0	23.8	23.1	24.3	23.6	25.1	26.2	27.4	24.5	25.6	25.7	24.6
JANUARY	7.3	7.8	7.6	7.9	7.9	7.9	8.3	8.6	8.5	7.0	8.1	7.9
FEBRUARY	6.9	7.4	7.2	7.2	7.6	7.2	7.5	8.4	8.0	7.4	7.7	7.5
MARCH	12.1	9.2	9.2	9.1	9.8	9.1	9.1	7.7	10.8	8.5	9.0	9.5
Quarter-3	26.3	24.4	24.0	24.3	25.2	24.1	24.9	24.7	27.3	22.9	24.8	24.8
APRIL	8.8	7.6	8.4	8.3	8.7	7.8	7.6	6.7	8.9	8.2	7.9	8.1
MAY	8.7	8.7	9.7	8.5	9.6	9.0	8.2	6.0	8.7	9.1	8.2	8.6
JUNE	11.4	14.0	13.6	15.0	12.6	12.8	10.3	10.5	10.1	12.6	11.2	12.3
Quarter-4	28.8	30.3	31.8	31.8	30.9	29.6	26.1	23.2	27.7	29.8	27.3	29.0

Provisional Collection of Federal Taxes 2021-22 Vs. 2020-21

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	436,891	20,819	416,072	306,162	15,710	290,452	130,729	5,109	125,620	42.7	32.5	43.2	416,072	100.0
AUGUST	M	460,655	14,292	446,363	311,356	15,179	296,177	149,299	-887	150,186	48.0	-5.8	50.7	446,363	100.0
	P	897,546	35,111	862,435	617,518	30,889	586,629	280,028	4,222	275,806	45.3	13.7	47.0	862,435	100.0
SEPTEMBER	M	560,543	26,542	534,001	443,361	25,863	417,498	117,182	679	116,503	26.4	2.6	27.9	534,001	100.0
1st Quarter		1,458,089	61,653	1,396,436	1,060,879	56,752	1,004,127	397,210	4,901	392,309	37.4	8.6	39.1	1,396,436	100.0
OCTOBER	M	475,629	29,133	446,496	355,242	19,140	336,102	120,387	9,993	110,394	33.9	52.2	32.8	446,496	100.0
	P	1,933,718	90,786	1,842,932	1,416,121	75,892	1,340,229	517,597	14,894	502,703	36.6	19.6	37.5	1,842,932	100.0
NOVEMBER	M	509,518	33,126	476,392	367,360	21,967	345,393	142,158	11,159	130,999	38.7	50.8	37.9	476,392	100.0
	P	2,443,236	123,912	2,319,324	1,783,481	97,859	1,685,622	659,755	26,053	633,702	37.0	26.6	37.6	2,319,324	100.0
DECEMBER	M	625,161	24,616	600,545	562,039	43,514	518,525	63,122	-18,898	82,020	11.2	-43.4	15.8	600,545	100.0
2nd Quarter		1,610,308	86,875	1,523,433	1,284,641	84,621	1,200,020	325,667	2,254	323,413	25.4	2.7	27.0	1,523,433	100.0
Upto 2nd Qtr		3,068,397	148,528	2,919,869	2,345,520	141,373	2,204,147	722,877	7,155	715,722	30.8	5.1	32.5	2,919,869	100.0
JANUARY	M	464,236	33,327	430,909	384,576	23,679	360,897	79,660	9,648	70,012	20.7	40.7	19.4	430,909	100.0
	P	3,532,633	181,855	3,350,778	2,730,096	165,052	2,565,044	802,537	16,803	785,734	29.4	10.2	30.6	3,350,778	100.0
FEBRUARY	M	466,889	15,594	451,295	376,769	27,676	349,093	90,120	-12,082	102,202	23.9	-43.7	29.3	451,295	100.0
	P	3,999,522	197,449	3,802,073	3,106,865	192,728	2,914,137	892,657	4,721	887,936	28.7	2.4	30.5	3,802,073	100.0
MARCH	M	605,399	31,845	573,554	510,122	29,366	480,756	95,277	2,479	92,798	18.7	8.4	19.3	573,554	100.0
3rd Quarter		1,536,524	80,766	1,455,758	1,271,467	80,721	1,190,746	265,057	45	265,012	20.8	0.1	22.3	1,455,758	100.0
Upto 3rd Qtr		4,604,921	229,294	4,375,627	3,616,987	222,094	3,394,893	987,934	7,200	980,734	27.3	3.2	28.9	4,375,627	100.0
APRIL	M	515,037	34,894	480,143	403,277	20,059	383,218	111,760	14,835	96,925	27.7	74.0	25.3	480,143	100.0
	P	5,119,958	264,188	4,855,770	4,020,264	242,153	3,778,111	1,099,694	22,035	1,077,659	27.4	9.1	28.5	4,855,770	100.0
MAY	M	523,847	31,422	492,425	407,496	22,783	384,713	116,351	8,639	107,712	28.6	37.9	28.0	511,000	96.4
	P	5,643,805	295,610	5,348,195	4,427,760	264,936	4,162,824	1,216,045	30,674	1,185,371	27.5	11.6	28.5	5,366,770	99.7
JUNE	M	883,612	83,311	800,301	643,830	61,657	582,173	239,782	21,654	218,128	37.2	35.1	37.5	733,230	109.1
4th Quarter		1,922,496	149,627	1,772,869	1,454,603	104,499	1,350,104	467,893	45,128	422,765	32.2	43.2	31.3	1,724,373	102.8
Annual		6,527,417	378,921	6,148,496	5,071,590	326,593	4,744,997	1,455,827	52,328	1,403,499	28.7	16.0	29.6	6,100,000	100.8

DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	136,294	616	135,678	100,711	3,090	97,621	35,583	-2,474	38,057	35.3	-80.1	39.0	135,678	100.0
AUGUST	M	122,969	37	122,932	93,168	776	92,392	29,801	-739	30,540	32.0	-95.2	33.1	122,932	100.0
	P	259,263	653	258,610	193,879	3,866	190,013	65,384	-3,213	68,597	33.7	-83.1	36.1	258,610	100.0
SEPTEMBER	M	222,820	0	222,820	181,890	7,972	173,918	40,930	-7,972	48,902	22.5	-100.0	28.1	222,820	100.0
1st Quarter		482,083	653	481,430	375,769	11,838	363,931	106,314	-11,185	117,499	28.3	-94.5	32.3	481,430	100.0
OCTOBER	M	144,660	2,090	142,570	109,675	3,385	106,290	34,985	-1,295	36,280	31.9	-38.3	34.1	142,570	100.0
	P	626,743	2,743	624,000	485,444	15,223	470,221	141,299	-12,480	153,779	29.1	-82.0	32.7	624,000	100.0
NOVEMBER	M	140,679	2,307	138,372	111,252	3,241	108,011	29,427	-934	30,361	26.5	-28.8	28.1	138,372	100.0
	P	767,422	5,050	762,372	596,696	18,464	578,232	170,726	-13,414	184,140	28.6	-72.6	31.8	762,372	100.0
DECEMBER	M	259,079	92	258,987	272,282	21,303	250,979	-13,203	-21,211	8,008	-4.8	-99.6	3.2	258,987	100.0
2nd Quarter		544,418	4,489	539,929	493,209	27,929	465,280	51,209	-23,440	74,649	10.4	-83.9	16.0	539,929	100.0
Upto 2nd Qtr		1,026,501	5,142	1,021,359	868,978	39,767	829,211	157,523	-34,625	192,148	18.1	-87.1	23.2	1,021,359	100.0
JANUARY	M	159,788	2,697	157,091	120,787	5,182	115,605	39,001	-2,485	41,486	32.3	-48.0	35.9	157,091	100.0
	P	1,186,289	7,839	1,178,450	989,765	44,949	944,816	196,524	-37,110	233,634	19.9	-82.6	24.7	1,178,450	100.0
FEBRUARY	M	142,167	0	142,167	118,787	7,511	111,276	23,380	-7,511	30,891	19.7	-100.0	27.8	142,167	100.0
	P	1,328,456	7,839	1,320,617	1,108,552	52,460	1,056,092	219,904	-44,621	264,525	19.8	-85.1	25.0	1,320,617	100.0
MARCH	M	258,247	0	258,247	198,765	8,476	190,289	59,482	-8,476	67,958	29.9	-100.0	35.7	258,247	100.0
3rd Quarter		560,202	2,697	557,505	438,339	21,169	417,170	121,863	-18,472	140,335	27.8	-87.3	33.6	557,505	100.0
Upto 3rd Qtr		1,586,703	7,839	1,578,864	1,307,317	60,936	1,246,381	279,386	-53,097	332,483	21.4	-87.1	26.7	1,578,864	100.0
APRIL	M	167,515	2,645	164,870	117,259	4,264	112,995	50,256	-1,619	51,875	42.9	-38.0	45.9	164,870	100.0
	P	1,754,218	10,484	1,743,734	1,424,576	65,200	1,359,376	329,642	-54,716	384,358	23.1	-83.9	28.3	1,743,734	100.0
MAY	M	152,480	2,421	150,059	112,548	4,196	108,352	39,932	-1,775	41,707	35.5	-42.3	38.5	166,000	90.4
	P	1,906,698	12,905	1,893,793	1,537,124	69,396	1,467,728	369,574	-56,491	426,065	24.0	-81.4	29.0	1,909,734	99.2
JUNE	M	432,439	41,316	391,123	285,409	21,882	263,527	147,030	19,434	127,596	51.5	88.8	48.4	317,266	123.3
4th Quarter		752,434	46,382	706,052	515,216	30,342	484,874	237,218	16,040	221,178	46.0	52.9	45.6	648,136	108.9
Annual		2,339,137	54,221	2,284,916	1,822,533	91,278	1,731,255	516,604	-37,057	553,661	28.3	-40.6	32.0	2,227,000	102.6

INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	300,597	20,203	280,394	205,451	12,620	192,831	95,146	7,583	87,563	46.3	60.1	45.4	280,394	100.0
AUGUST	M	337,686	14,255	323,431	218,188	14,403	203,785	119,498	-148	119,646	54.8	-1.0	58.7	323,431	100.0
	P	638,283	34,458	603,825	423,639	27,023	396,616	214,644	7,435	207,209	50.7	27.5	52.2	603,825	100.0
SEPTEMBER	M	337,723	26,542	311,181	261,471	17,891	243,580	76,252	8,651	67,601	29.2	48.4	27.8	311,181	100.0
1st Quarter		976,006	61,000	915,006	685,110	44,914	640,196	290,896	16,086	274,810	42.5	35.8	42.9	915,006	100.0
OCTOBER	M	330,969	27,043	303,926	245,567	15,755	229,812	85,402	11,288	74,114	34.8	71.6	32.2	303,926	100.0
	P	1,306,975	88,043	1,218,932	930,677	60,669	870,008	376,298	27,374	348,924	40.4	45.1	40.1	1,218,932	100.0
NOVEMBER	M	368,839	30,819	338,020	256,108	18,726	237,382	112,731	12,093	100,638	44.0	64.6	42.4	338,020	100.0
	P	1,675,814	118,862	1,556,952	1,186,785	79,395	1,107,390	489,029	39,467	449,562	41.2	49.7	40.6	1,556,952	100.0
DECEMBER	M	366,082	24,524	341,558	289,757	22,211	267,546	76,325	2,313	74,012	26.3	10.4	27.7	341,558	100.0
2nd Quarter		1,065,890	82,386	983,504	791,432	56,692	734,740	274,458	25,694	248,764	34.7	45.3	33.9	983,504	100.0
Upto 2nd Qtr		2,041,896	143,386	1,898,510	1,476,542	101,606	1,374,936	565,354	41,780	523,574	38.3	41.1	38.1	1,898,510	100.0
JANUARY	M	304,448	30,630	273,818	263,789	18,497	245,292	40,659	12,133	28,526	15.4	65.6	11.6	273,818	100.0
	P	2,346,344	174,016	2,172,328	1,740,331	120,103	1,620,228	606,013	53,913	552,100	34.8	44.9	34.1	2,172,328	100.0
FEBRUARY	M	324,722	15,594	309,128	257,982	20,165	237,817	66,740	-4,571	71,311	25.9	-22.7	30.0	309,128	100.0
	P	2,671,066	189,610	2,481,456	1,998,313	140,268	1,858,045	672,753	49,342	623,411	33.7	35.2	33.6	2,481,456	100.0
MARCH	M	347,152	31,845	315,307	311,357	20,890	290,467	35,795	10,955	24,840	11.5	52.4	8.6	315,307	100.0
3rd Quarter		976,322	78,069	898,253	833,128	59,552	773,576	143,194	18,517	124,677	17.2	31.1	16.1	898,253	100.0
Upto 3rd Qtr		3,018,218	221,455	2,796,763	2,309,670	161,158	2,148,512	708,548	60,297	648,251	30.7	37.4	30.2	2,796,763	100.0
APRIL	M	347,522	32,249	315,273	286,018	15,795	270,223	61,504	16,454	45,050	21.5	104.2	16.7	315,273	100.0
	P	3,365,740	253,704	3,112,036	2,595,688	176,953	2,418,735	770,052	76,751	693,301	29.7	43.4	28.7	3,112,036	100.0
MAY	M	371,367	29,001	342,366	294,948	18,587	276,361	76,419	10,414	66,005	25.9	56.0	23.9	345,000	99.2
	P	3,737,107	282,705	3,454,402	2,890,636	195,540	2,695,096	846,471	87,165	759,306	29.3	44.6	28.2	3,457,036	99.9
JUNE	M	451,173	41,995	409,178	358,421	39,775	318,646	92,752	2,220	90,532	25.9	5.6	28.4	415,964	98.4
4th Quarter		1,170,062	103,245	1,066,817	939,387	74,157	865,230	230,675	29,088	201,587	24.6	39.2	23.3	1,076,237	99.1
Annual		4,188,280	324,700	3,863,580	3,249,057	235,315	3,013,742	939,223	89,385	849,838	28.9	38.0	28.2	3,873,000	99.8

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	210,112	17,307	192,805	139,325	12,406	126,919	70,787	4,901	65,886	50.8	39.5	51.9	192,805	100.0
AUGUST	M	235,123	11,999	223,124	152,432	13,880	138,552	82,691	-1,881	84,572	54.2	-13.6	61.0	223,124	100.0
	P	445,235	29,306	415,929	291,757	26,286	265,471	153,478	3,020	150,458	52.6	11.5	56.7	415,929	100.0
SEPTEMBER	M	231,861	22,511	209,350	182,888	17,609	165,279	48,973	4,902	44,071	26.8	27.8	26.7	209,350	100.0
1st Quarter		677,096	51,817	625,279	474,645	43,895	430,750	202,451	7,922	194,529	42.7	18.0	45.2	625,279	100.0
OCTOBER	M	227,914	22,861	205,053	169,738	15,137	154,601	58,176	7,724	50,452	34.3	51.0	32.6	205,053	100.0
	P	905,010	74,678	830,332	644,383	59,032	585,351	260,627	15,646	244,981	40.4	26.5	41.9	830,332	100.0
NOVEMBER	M	245,961	27,598	218,363	174,349	17,266	157,083	71,612	10,332	61,280	41.1	59.8	39.0	218,363	100.0
	P	1,150,971	102,276	1,048,695	818,732	76,298	742,434	332,239	25,978	306,261	40.6	34.0	41.3	1,048,695	100.0
DECEMBER	M	247,509	21,219	226,290	193,414	21,681	171,733	54,095	-462	54,557	28.0	-2.1	31.8	226,290	100.0
2nd Quarter		721,384	71,678	649,706	537,501	54,084	483,417	183,883	17,594	166,289	34.2	32.5	34.4	649,706	100.0
Upto 2nd Qtr		1,398,480	123,495	1,274,985	1,012,146	97,979	914,167	386,334	25,516	360,818	38.2	26.0	39.5	1,274,985	100.0
JANUARY	M	205,748	28,139	177,609	178,913	18,231	160,682	26,835	9,908	16,927	15.0	54.3	10.5	177,609	100.0
	P	1,604,228	151,634	1,452,594	1,191,059	116,210	1,074,849	413,169	35,424	377,745	34.7	30.5	35.1	1,452,594	100.0
FEBRUARY	M	221,662	13,261	208,401	172,401	18,173	154,228	49,261	-4,912	54,173	28.6	-27.0	35.1	208,401	100.0
	P	1,825,890	164,895	1,660,995	1,363,460	134,383	1,229,077	462,430	30,512	431,918	33.9	22.7	35.1	1,660,995	100.0
MARCH	M	231,551	29,799	201,752	207,284	20,587	186,697	24,267	9,212	15,055	11.7	44.7	8.1	201,752	100.0
3rd Quarter		658,961	71,199	587,762	558,598	56,991	501,607	100,363	14,208	86,155	18.0	24.9	17.2	587,762	100.0
Upto 3rd Qtr		2,057,441	194,694	1,862,747	1,570,744	154,970	1,415,774	486,697	39,724	446,973	31.0	25.6	31.6	1,862,747	100.0
APRIL	M	231,710	30,251	201,459	190,905	15,112	175,793	40,805	15,139	25,666	21.4	100.2	14.6	201,459	100.0
	P	2,289,151	224,945	2,064,206	1,761,649	170,082	1,591,567	527,502	54,863	472,639	29.9	32.3	29.7	2,064,206	100.0
MAY	M	244,509	27,079	217,430	200,341	17,369	182,972	44,168	9,710	34,458	22.0	55.9	18.8	227,000	95.8
	P	2,533,660	252,024	2,281,636	1,961,990	187,451	1,774,539	571,670	64,573	507,097	29.1	34.4	28.6	2,291,206	99.6
JUNE	M	286,968	36,376	250,592	234,663	20,897	213,766	52,305	15,479	36,826	22.3	74.1	17.2	284,794	88.0
4th Quarter		763,187	93,706	669,481	625,909	53,378	572,531	137,278	40,328	96,950	21.9	75.6	16.9	713,253	93.9
Annual		2,820,628	288,400	2,532,228	2,196,653	208,348	1,988,305	623,975	80,052	543,923	28.4	38.4	27.4	2,576,000	98.3

SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	126,914	0	126,914	74,037	0	74,037	52,877	0	52,877	71.4	#DIV/0!	71.4		
AUGUST	M	150,798	0	150,798	67,865	0	67,865	82,933	0	82,933	122.2	#DIV/0!	122.2		
	P	277,712	0	277,712	141,902	0	141,902	135,810	0	135,810	95.7	#DIV/0!	95.7		
SEPTEMBER	M	147,688	0	147,688	86,160	0	86,160	61,528	0	61,528	71.4	#DIV/0!	71.4		
1st Quarter		425,400	0	425,400	228,062	0	228,062	197,338	0	197,338	86.5	#DIV/0!	86.5		
OCTOBER	M	147,829	0	147,829	80,038	0	80,038	67,791	0	67,791	84.7	#DIV/0!	84.7		
	P	573,229	0	573,229	308,100	0	308,100	265,129	0	265,129	86.1	#DIV/0!	86.1		
NOVEMBER	M	161,331	0	161,331	85,113	0	85,113	76,218	0	76,218	89.5	#DIV/0!	89.5		
	P	734,560	0	734,560	393,213	0	393,213	341,347	0	341,347	86.8	#DIV/0!	86.8		
DECEMBER	M	157,738	0	157,738	97,136	0	97,136	60,602	0	60,602	62.4	#DIV/0!	62.4		
2nd Quarter		466,898	0	466,898	262,287	0	262,287	204,611	0	204,611	78.0	#DIV/0!	78.0		
Upto 2nd Qtr		892,298	0	892,298	490,349	0	490,349	401,949	0	401,949	82.0	#DIV/0!	82.0		
JANUARY	M	136,088	0	136,088	96,869	0	96,869	39,219	0	39,219	40.5	#DIV/0!	40.5		
	P	1,028,386	0	1,028,386	587,218	0	587,218	441,168	0	441,168	75.1	#DIV/0!	75.1		
FEBRUARY	M	144,738	0	144,738	90,366	0	90,366	54,372	0	54,372	60.2	#DIV/0!	60.2		
	P	1,173,124	0	1,173,124	677,584	0	677,584	495,540	0	495,540	73.1	#DIV/0!	73.1		
MARCH	M	143,008	0	143,008	113,587	0	113,587	29,421	0	29,421	25.9	#DIV/0!	25.9		
3rd Quarter		423,834	0	423,834	300,822	0	300,822	123,012	0	123,012	40.9	#DIV/0!	40.9		
Upto 3rd Qtr		1,316,132	0	1,316,132	791,171	0	791,171	524,961	0	524,961	66.4	#DIV/0!	66.4		
APRIL	M	152,655	0	152,655	104,806	0	104,806	47,849	0	47,849	45.7	#DIV/0!	45.7		
	P	1,468,787	0	1,468,787	895,977	0	895,977	572,810	0	572,810	63.9	#DIV/0!	63.9		
MAY	M	167,497	0	167,497	103,930	0	103,930	63,567	0	63,567	61.2	#DIV/0!	61.2		
	P	1,636,284	0	1,636,284	999,907	0	999,907	636,377	0	636,377	63.6	#DIV/0!	63.6		
JUNE	M	104,408	0	104,408	116,051	46	116,005	-11,643	-46	-11,597	-10.0	-100.0	-10.0		
4th Quarter		424,560	0	424,560	324,787	46	324,741	99,773	-46	99,819	30.7	-100.0	30.7		
Annual		1,740,692	0	1,740,692	1,115,958	46	1,115,912	624,734	-46	624,780	56.0	-100.0	56.0		

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	83,198	17,307	65,891	65,288	12,406	52,882	17,910	4,901	13,009	27.4	39.5	24.6		
AUGUST	M	84,325	11,999	72,326	84,567	13,880	70,687	-242	-1,881	1,639	-0.3	-13.6	2.3		
	P	167,523	29,306	138,217	149,855	26,286	123,569	17,668	3,020	14,648	11.8	11.5	11.9		
SEPTEMBER	M	84,173	22,511	61,662	96,728	17,609	79,119	-12,555	4,902	-17,457	-13.0	27.8	-22.1		
1st Quarter		251,696	51,817	199,879	246,583	43,895	202,688	5,113	7,922	-2,809	2.1	18.0	-1.4		
OCTOBER	M	80,085	22,861	57,224	89,700	15,137	74,563	-9,615	7,724	-17,339	-10.7	51.0	-23.3		
	P	331,781	74,678	257,103	336,283	59,032	277,251	-4,502	15,646	-20,148	-1.3	26.5	-7.3		
NOVEMBER	M	84,630	27,598	57,032	89,236	17,266	71,970	-4,606	10,332	-14,938	-5.2	59.8	-20.8		
	P	416,411	102,276	314,135	425,519	76,298	349,221	-9,108	25,978	-35,086	-2.1	34.0	-10.0		
DECEMBER	M	89,771	21,219	68,552	96,278	21,681	74,597	-6,507	-462	-6,045	-6.8	-2.1	-8.1		
2nd Quarter		254,486	71,678	182,808	275,214	54,084	221,130	-20,728	17,594	-38,322	-7.5	32.5	-17.3		
Upto 2nd Qtr		506,182	123,495	382,687	521,797	97,979	423,818	-15,615	25,516	-41,131	-3.0	26.0	-9.7		
JANUARY	M	69,660	28,139	41,521	82,044	18,231	63,813	-12,384	9,908	-22,292	-15.1	54.3	-34.9		
	P	575,842	151,634	424,208	603,841	116,210	487,631	-27,999	35,424	-63,423	-4.6	30.5	-13.0		
FEBRUARY	M	76,924	13,261	63,663	82,035	18,173	63,862	-5,111	-4,912	-199	-6.2	-27.0	-0.3		
	P	652,766	164,895	487,871	685,876	134,383	551,493	-33,110	30,512	-63,622	-4.8	22.7	-11.5		
MARCH	M	88,543	29,799	58,744	93,697	20,587	73,110	-5,154	9,212	-14,366	-5.5	44.7	-19.6		
3rd Quarter		235,127	71,199	163,928	257,776	56,991	200,785	-22,649	14,208	-36,857	-8.8	24.9	-18.4		
Upto 3rd Qtr		741,309	194,694	546,615	779,573	154,970	624,603	-38,264	39,724	-77,988	-4.9	25.6	-12.5		
APRIL	M	79,055	30,251	48,804	86,099	15,112	70,987	-7,044	15,139	-22,183	-8.2	100.2	-31.2		
	P	820,364	224,945	595,419	865,672	170,082	695,590	-45,308	54,863	-100,171	-5.2	32.3	-14.4		
MAY	M	77,012	27,079	49,933	96,411	17,369	79,042	-19,399	9,710	-29,109	-20.1	55.9	-36.8		
	P	897,376	252,024	645,352	962,083	187,451	774,632	-64,707	64,573	-129,280	-6.7	34.4	-16.7		
JUNE	M	182,560	36,376	146,184	118,612	20,851	97,761	63,948	15,525	48,423	53.9	74.5	49.5		
4th Quarter		338,627	93,706	244,921	301,122	53,332	247,790	37,505	40,374	-2,869	12.5	75.7	-1.2		
Annual		1,079,936	288,400	791,536	1,080,695	208,302	872,393	-759	80,098	-80,857	-0.1	38.5	-9.3		

FEDERAL EXCISE DUTY

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	22,409	1	22,408	18,051	0	18,051	4,358	1	4,357	24.1	#DIV/0!	24.1	22,408	100.0
AUGUST	M	23,442	0	23,442	19,309	0	19,309	4,133	0	4,133	21.4	#DIV/0!	21.4	23,442	100.0
	P	45,851	1	45,850	37,360	0	37,360	8,491	1	8,490	22.7	#DIV/0!	22.7	45,850	100.0
SEPTEMBER	M	25,077	0	25,077	18,880	0	18,880	6,197	0	6,197	32.8	#DIV/0!	32.8	25,077	100.0
1st Quarter		70,928	1	70,927	56,240	0	56,240	14,688	1	14,687	26.1	#DIV/0!	26.1	70,927	100.0
OCTOBER	M	25,844	0	25,844	22,284	0	22,284	3,560	0	3,560	16.0	#DIV/0!	16.0	25,844	100.0
	P	96,772	1	96,771	78,524	0	78,524	18,248	1	18,247	23.2	#DIV/0!	23.2	96,771	100.0
NOVEMBER	M	24,842	1	24,841	22,780	0	22,780	2,062	1	2,061	9.1	#DIV/0!	9.0	24,841	100.0
	P	121,614	2	121,612	101,304	0	101,304	20,310	2	20,308	20.0	#DIV/0!	20.0	121,612	100.0
DECEMBER	M	24,732	0	24,732	23,050	0	23,050	1,682	0	1,682	7.3	#DIV/0!	7.3	24,732	100.0
2nd Quarter		75,418	1	75,417	68,114	0	68,114	7,304	1	7,303	10.7	#DIV/0!	10.7	75,417	100.0
Upto 2nd Qtr		146,346	2	146,344	124,354	0	124,354	21,992	2	21,990	17.7	#DIV/0!	17.7	146,344	100.0
JANUARY	M	25,121	2	25,119	21,204	0	21,204	3,917	2	3,915	18.5	#DIV/0!	18.5	25,119	100.0
	P	171,467	4	171,463	145,558	0	145,558	25,909	4	25,905	17.8	#DIV/0!	17.8	171,463	100.0
FEBRUARY	M	25,473	0	25,473	23,383	0	23,383	2,090	0	2,090	8.9	#DIV/0!	8.9	25,473	100.0
	P	196,940	4	196,936	168,941	0	168,941	27,999	4	27,995	16.6	#DIV/0!	16.6	196,936	100.0
MARCH	M	28,029	0	28,029	22,745	0	22,745	5,284	0	5,284	23.2	#DIV/0!	23.2	28,029	100.0
3rd Quarter		78,623	2	78,621	67,332	0	67,332	11,291	2	11,289	16.8	#DIV/0!	16.8	78,621	100.0
Upto 3rd Qtr		224,969	4	224,965	191,686	0	191,686	33,283	4	33,279	17.4	#DIV/0!	17.4	224,965	100.0
APRIL	M	31,083	0	31,083	27,576	0	27,576	3,507	0	3,507	12.7	#DIV/0!	12.7	31,083	100.0
	P	256,052	4	256,048	219,262	0	219,262	36,790	4	36,786	16.8	#DIV/0!	16.8	256,048	100.0
MAY	M	32,898	0	32,898	28,652	0	28,652	4,246	0	4,246	14.8	#DIV/0!	14.8	38,000	86.6
	P	288,950	4	288,946	247,914	0	247,914	41,036	4	41,032	16.6	#DIV/0!	16.6	294,048	98.3
JUNE	M	31,708	-4	31,712	29,132	0	29,132	2,576	-4	2,580	8.8	#DIV/0!	8.9	42,952	73.8
4th Quarter		95,689	-4	95,693	85,360	0	85,360	10,329	-4	10,333	12.1	#DIV/0!	12.1	112,035	85.4
Annual		320,658	0	320,658	277,046	0	277,046	43,612	0	43,612	15.7	#DIV/0!	15.7	337,000	95.2

CUSTOMS DUTY

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	68,076	2,895	65,181	48,075	214	47,861	20,001	2,681	17,320	41.6	1,252.8	36.2	65,181	100.0
AUGUST	M	79,121	2,256	76,865	46,447	523	45,924	32,674	1,733	30,941	70.3	331.4	67.4	76,865	100.0
	P	147,197	5,151	142,046	94,522	737	93,785	52,675	4,414	48,261	55.7	598.9	51.5	142,046	100.0
SEPTEMBER	M	80,785	4,031	76,754	59,703	282	59,421	21,082	3,749	17,333	35.3	1,329.4	29.2	76,754	100.0
1st Quarter		227,982	9,182	218,800	154,225	1,019	153,206	73,757	8,163	65,594	47.8	801.1	42.8	218,800	100.0
OCTOBER	M	77,211	4,182	73,029	53,545	618	52,927	23,666	3,564	20,102	44.2	576.7	38.0	73,029	100.0
	P	305,193	13,364	291,829	207,770	1,637	206,133	97,423	11,727	85,696	46.9	716.4	41.6	291,829	100.0
NOVEMBER	M	98,036	3,220	94,816	58,979	1,460	57,519	39,057	1,760	37,297	66.2	120.5	64.8	94,816	100.0
	P	403,229	16,584	386,645	266,749	3,097	263,652	136,480	13,487	122,993	51.2	435.5	46.6	386,645	100.0
DECEMBER	M	93,841	3,305	90,536	73,293	530	72,763	20,548	2,775	17,773	28.0	523.6	24.4	90,536	100.0
2nd Quarter		269,088	10,707	258,381	185,817	2,608	183,209	83,271	8,099	75,172	44.8	310.5	41.0	258,381	100.0
Upto 2nd Qtr		497,070	19,889	477,181	340,042	3,627	336,415	157,028	16,262	140,766	46.2	448.4	41.8	477,181	100.0
JANUARY	M	73,579	2,489	71,090	63,672	266	63,406	9,907	2,223	7,684	15.6	835.7	12.1	71,090	100.0
	P	570,649	22,378	548,271	403,714	3,893	399,821	166,935	18,485	148,450	41.3	474.8	37.1	548,271	100.0
FEBRUARY	M	77,587	2,333	75,254	62,198	1,992	60,206	15,389	341	15,048	24.7	17.1	25.0	75,254	100.0
	P	648,236	24,711	623,525	465,912	5,885	460,027	182,324	18,826	163,498	39.1	319.9	35.5	623,525	100.0
MARCH	M	87,572	2,046	85,526	81,328	303	81,025	6,244	1,743	4,501	7.7	575.2	5.6	85,526	100.0
3rd Quarter		238,738	6,868	231,870	207,198	2,561	204,637	31,540	4,307	27,233	15.2	168.2	13.3	231,870	100.0
Upto 3rd Qtr		735,808	26,757	709,051	547,240	6,188	541,052	188,568	20,569	167,999	34.5	332.4	31.1	709,051	100.0
APRIL	M	84,729	1,998	82,731	67,537	683	66,854	17,192	1,315	15,877	25.5	192.5	23.7	82,731	100.0
	P	820,537	28,755	791,782	614,777	6,871	607,906	205,760	21,884	183,876	33.5	318.5	30.2	791,782	100.0
MAY	M	93,960	1,922	92,038	65,955	1,218	64,737	28,005	704	27,301	42.5	57.8	42.2	80,000	115.0
	P	914,497	30,677	883,820	680,732	8,089	672,643	233,765	22,588	211,177	34.3	279.2	31.4	871,782	101.4
JUNE	M	132,497	5,623	126,874	94,626	18,878	75,748	37,871	-13,255	51,126	40.0	-70.2	67.5	88,218	143.8
4th Quarter		311,186	9,543	301,643	228,118	20,779	207,339	83,068	-11,236	94,304	36.4	-54.1	45.5	250,949	120.2
Annual		1,046,994	36,300	1,010,694	775,358	26,967	748,391	271,636	9,333	262,303	35.0	34.6	35.0	960,000	105.3

INLAND REVENUE

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		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)	(15)	(16)
JULY	M	368,815	17,924	350,891	258,087	15,496	242,591	110,728	2,428	108,300	42.9	15.7	44.6	350,891	100.0
AUGUST	M	381,534	12,036	369,498	264,909	14,656	250,253	116,625	-2,620	119,245	44.0	-17.9	47.6	369,498	100.0
	P	750,349	29,960	720,389	522,996	30,152	492,844	227,353	-192	227,545	43.5	-0.6	46.2	720,389	100.0
SEPTEMBER	M	479,758	22,511	457,247	383,658	25,581	358,077	96,100	-3,070	99,170	25.0	-12.0	27.7	457,247	100.0
1st Quarter		1,230,107	52,471	1,177,636	906,654	55,733	850,921	323,453	-3,262	326,715	35.7	-5.9	38.4	1,177,636	100.0
OCTOBER	M	398,418	24,951	373,467	301,697	18,522	283,175	96,721	6,429	90,292	32.1	34.7	31.9	373,467	100.0
	P	1,628,525	77,422	1,551,103	1,208,351	74,255	1,134,096	420,174	3,167	417,007	34.8	4.3	36.8	1,551,103	100.0
NOVEMBER	M	411,482	29,906	381,576	308,381	20,507	287,874	103,101	9,399	93,702	33.4	45.8	32.5	381,576	100.0
	P	2,040,007	107,328	1,932,679	1,516,732	94,762	1,421,970	523,275	12,566	510,709	34.5	13.3	35.9	1,932,679	100.0
DECEMBER	M	531,320	21,311	510,009	488,746	42,984	445,762	42,574	-21,673	64,247	8.7	-50.4	14.4	510,009	100.0
2nd Quarter		1,341,220	76,168	1,265,052	1,098,824	82,013	1,016,811	242,396	-5,845	248,241	22.1	-7.1	24.4	1,265,052	100.0
Upto 2nd Qtr		2,571,327	128,639	2,442,688	2,005,478	137,746	1,867,732	565,849	-9,107	574,956	28.2	-6.6	30.8	2,442,688	100.0
JANUARY	M	390,657	30,838	359,819	320,904	23,413	297,491	69,753	7,425	62,328	21.7	31.7	21.0	359,819	100.0
	P	2,961,984	159,477	2,802,507	2,326,382	161,159	2,165,223	635,602	-1,682	637,284	27.3	-1.0	29.4	2,802,507	100.0
FEBRUARY	M	389,302	13,261	376,041	314,571	25,684	288,887	74,731	-12,423	87,154	23.8	-48.4	30.2	376,041	100.0
	P	3,351,286	172,738	3,178,548	2,640,953	186,843	2,454,110	710,333	-14,105	724,438	26.9	-7.5	29.5	3,178,548	100.0
MARCH	M	517,827	29,799	488,028	428,794	29,063	399,731	89,033	736	88,297	20.8	2.5	22.1	488,028	100.0
3rd Quarter		1,297,786	73,898	1,223,888	1,064,269	78,160	986,109	233,517	-4,262	237,779	21.9	-5.5	24.1	1,223,888	100.0
Upto 3rd Qtr		3,869,113	202,537	3,666,576	3,069,747	215,906	2,853,841	799,366	-13,369	812,735	26.0	-6.2	28.5	3,666,576	100.0
APRIL	M	430,308	32,896	397,412	335,740	19,376	316,364	94,568	13,520	81,048	28.2	69.8	25.6	397,412	100.0
	P	4,299,421	235,433	4,063,988	3,405,487	235,282	3,170,205	893,934	151	893,783	26.2	0.1	28.2	4,063,988	100.0
MAY	M	429,887	29,500	400,387	341,541	21,565	319,976	88,346	7,935	80,411	25.9	36.8	25.1	431,000	92.9
	P	4,729,308	264,933	4,464,375	3,747,028	256,847	3,490,181	982,280	8,086	974,194	26.2	3.1	27.9	4,494,988	99.3
JUNE	M	751,115	77,688	673,427	549,204	42,779	506,425	201,911	34,909	167,002	36.8	81.6	33.0	645,012	104.4
4th Quarter		1,611,310	140,084	1,471,226	1,226,485	83,720	1,142,765	384,825	56,364	328,461	31.4	67.3	28.7	1,473,424	99.9
Annual		5,480,423	342,621	5,137,802	4,296,232	299,626	3,996,606	1,184,191	42,995	1,141,196	27.6	14.3	28.6	5,140,000	100.0

Withholding Taxes Share (%) in D.T and Total Federal Taxes

(Rs. in Million)

Years	W.H.Taxes	Direct Taxes	Total Federal Taxes	Share of W.H.Tax in D.T (%)	Share of W.H.Tax in Federal Taxes (%)
2012-13	436,088	743,409	1,946,360	58.7	22.4
2013-14	571,667	877,255	2,254,531	65.2	25.4
2015-15	691,181	1,033,720	2,589,978	66.9	26.7
2015-16	831,634	1,217,474	3,112,472	68.3	26.7
2016-17	944,068	1,344,226	3,367,874	70.2	28.0
2017-18	1,046,917	1,536,583	3,843,755	68.1	27.2
2018-19	960,238	1,445,508	3,828,482	66.4	25.1
2019-20	1,091,737	1,523,445	3,997,408	71.7	27.3
2020-21	1,237,338	1,731,255	4,744,997	71.5	26.1
2021-22	1,534,365	2,284,916	6,148,496	67.2	25.0

NET COLLECTION FOR LAST FIVE YEARS

(Rs. in Million)

Tax Heads	2021-22	2020-21	2019-20	2018-19	2017-18
A DOMESTIC TAXES (1 to 3)	5,137,802	3,996,606	3,370,796	3,142,907	3,235,382
1 DIRECT TAXES	2,284,916	1,731,255	1,523,445	1,445,508	1,536,583
2 SALES TAX (a+b)	2,532,228	1,988,305	1,596,877	1,459,213	1,485,306
a) ST (Import)	1,740,692	1,115,912	876,345	810,357	824,219
b) ST (Domestic)	791,536	872,393	720,532	648,856	661,087
3 FED (a+b)	320,658	277,046	250,474	238,186	213,493
a) FED (Import)	22,514	19,375	9,518	12,667	10,246
b) FED (Domestic)	298,144	257,671	240,956	225,519	203,247
B CUSTOMS	1,010,694	748,391	626,612	685,575	608,373
GRAND TOTAL (A+B)	6,148,496	4,744,997	3,997,408	3,828,482	3,843,755

FEDERAL TAX RECEIPTS (NET) 1948-49 to 2021-22

(Rs. Million)

Years	Direct Taxes	ST (Total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1948-49	50	-	-	-	45	216	311
1949-50	90	-	-	-	39	319	448
1950-51	100	-	-	-	54	631	785
1951-52	133	116	116	-	71	631	951
1952-53	162	141	141	-	92	487	882
1953-54	166	110	110	-	147	278	701
1954-55	185	141	141	-	141	308	775
1955-56	208	167	167	-	144	446	965
1956-57	197	191	191	-	149	347	884
1957-58	229	220	220	-	174	355	978
1958-59	413	263	263	-	236	369	1,281
1959-60	303	270	270	-	248	357	1,178
1960-61	322	362	362	-	288	428	1,400
1961-62	383	378	378	-	297	507	1,565
1962-63	428	423	423	-	386	523	1,760
1963-64	472	512	512	-	559	540	2,083
1964-65	555	588	588	-	636	719	2,498
1965-66	583	613	613	-	787	703	2,686
1966-67	615	684	684	-	1,187	813	3,299
1967-68	643	401	401	-	1,385	784	3,213
1968-69	742	485	485	-	1,522	1,153	3,902
1969-70	958	522	522	-	1,890	1,240	4,610
1970-71	949	608	608	-	2,020	1,407	4,984
1971-72	1,257	482	482	-	2,111	1,312	5,162
1972-73	1,195	461	461	-	2,211	2,641	6,508
1973-74	1,257	692	692	-	2,895	4,175	9,019
1974-75	1,447	1,074	1,074	-	3,670	4,746	10,937
1975-76	2,244	1,200	1,200	-	4,585	5,164	13,193
1976-77	2,734	1,363	1,363	-	5,429	6,138	15,664
1977-78	2,909	1,590	1,590	-	6,299	8,390	19,188
1978-79	3,424	1,935	1,935	-	6,916	10,124	22,399
1979-80	5,333	2,410	2,410	-	9,701	12,572	30,016

1980-81	7,182	2,893	2,893	-	10,413	14,276	34,764
1981-82	8,486	3,251	2,651	600	11,740	15,074	38,551
1982-83	8,634	3,489	2,774	715	12,675	18,510	43,308
1983-84	8,788	4,624	3,651	973	15,387	21,532	50,331
1984-85	9,312	4,674	3,541	1,133	15,053	23,371	52,410
1985-86	9,782	4,928	3,567	1,361	15,149	29,343	59,202
1986-87	10,568	6,409	4,574	1,835	14,960	33,364	65,301
1987-88	11,841	8,743	5,172	3,571	16,840	38,001	75,425
1988-89	13,920	14,700	7,514	7,186	19,399	42,362	90,381
1989-90	15,642	18,574	8,639	9,935	21,433	48,584	104,233
1990-91	19,871	17,008	7,788	9,220	23,087	50,528	110,494
1991-92	28,851	20,799	9,969	10,830	28,305	61,821	139,776
1992-93	36,771	23,521	11,057	12,464	31,546	61,400	153,238
1993-94	43,452	30,379	14,304	16,075	34,520	64,240	172,591
1994-95	61,660	43,574	23,260	20,314	43,691	77,653	226,578
1995-96	78,165	49,841	28,090	21,751	51,115	88,916	268,037
1996-97	85,060	55,668	35,889	19,779	55,265	86,094	282,087
1997-98	103,182	53,942	29,705	24,237	62,011	74,496	293,631
1998-99	110,207	72,105	43,010	29,095	60,905	65,292	308,509
1999-00	112,950	116,711	67,261	49,450	55,784	61,659	347,104
2000-01	124,585	153,565	88,554	65,011	49,080	65,047	392,277
2001-02	142,505	166,561	92,779	73,782	47,186	47,818	404,070
2002-03	151,898	195,139	105,605	89,534	44,754	68,836	460,627
2003-04	165,079	219,167	125,875	93,292	45,552	91,045	520,843
2004-05	183,372	238,537	144,845	93,692	53,104	115,374	590,387
2005-06	224,988	294,798	171,445	123,353	55,272	138,384	713,442
2006-07	333,737	309,396	175,909	133,487	71,804	132,299	847,236
2007-08	387,861	377,430	196,034	181,396	92,137	150,663	1,008,091
2008-09	443,548	451,744	203,715	248,029	117,455	148,403	1,161,150
2009-10	525,977	516,348	247,246	269,102	124,784	160,273	1,327,382
2010-11	602,451	633,357	308,648	324,709	137,353	184,853	1,558,014
2011-12	738,424	804,899	430,399	374,500	122,464	216,906	1,882,693
2012-13	743,409	842,528	429,831	412,697	120,964	239,459	1,946,360
2013-14	877,255	996,382	495,330	501,052	138,084	242,810	2,254,531
2014-15	1,033,720	1,087,790	553,028	534,762	162,248	306,220	2,589,978
2015-16	1,217,474	1,302,371	678,313	624,058	188,055	404,572	3,112,472
2016-17	1,344,226	1,328,965	702,565	626,400	197,911	496,772	3,367,874
2017-18	1,536,583	1,485,306	824,219	661,087	213,493	608,373	3,843,755
2018-19	1,445,508	1,459,213	810,357	648,856	238,186	685,575	3,828,482
2019-20	1,523,445	1,596,877	876,345	720,532	250,474	626,612	3,997,408
2020-21	1,731,255	1,988,305	1,115,912	872,393	277,046	748,391	4,744,997
2021-22	2,284,916	2,532,228	1,740,692	791,536	320,658	1,010,694	6,148,496