

3.1 Federal Government Revenue Receipts

(Million Rupees)						
Receipt	FY79	FY80	FY81	FY82	FY83	FY84
A. Revenue (1+2)	29,862	37,949	46,349	51,167	59,080	72,309
1 Tax Revenue	23,476	30,723	36,509	40,369	46,209	50,644
i. Direct Taxes	3,424	5,333	7,185	8,486	8,942	8,836
a. Income Tax	1,169	1,804	7,028	8,309	8,751	8,621
b. Corporation Tax	2,171	3,421	-	-	-	171
c. Wealth Tax	42	70	111	135	157	10
d. Gift Tax & Estate Duty	18	10	12	16	12	-
e. Worker's Welfare Tax	24	28	34	26	22	34
ii. Indirect Taxes	20,052	25,390	29,324	31,883	37,267	41,808
a. Customs Duties	10,124	12,572	14,276	15,074	18,510	21,532
b. Federal Excise Duties	6,917	9,701	10,413	11,740	12,911	15,652
c. Sales Tax	1,935	2,410	2,893	3,252	3,489	4,624
d. Surcharge	1,076	705	1,736	1,810	2,346	-
e. Stamp-non Judicial		2	6	7	11	-
2 Non-Tax Revenue	6,386	7,226	9,840	10,798	12,871	21,665
i. Property & Enterprises	4,760	5,528	7,428	7,613	9,132	10,407
ii. Civil Administration	868	934	1,123	1,694	1,776	3,973
iii. Miscellaneous	758	764	1,289	1,491	1,963	7,285
B. Transfers to Provinces	4,136	6,050	8,628	9,232	9,979	11,301
1 Share in Divisible Taxes	3,823	5,504	-	-	-	-
2 Natural Gas	305	537	699	767	829	1,025
3 Gift Tax	8	9	10	6	12	10
4 Taxes on Income			5,250	5,989	6,554	6,960
5 Sales Tax			2,423	2,470	2,584	3,116
6 Export Duty (Cotton)			247	-	-	190
Net Revenue Receipts (A-B)	25,726	31,899	37,721	41,935	49,101	61,008

Receipt	FY85	FY86	FY87	FY88	FY89
A. Revenue (1+2+3)	77,971	91,420	106,324	119,601	143,077
1 Total Taxes	52,665	59,568	65,702	75,983	91,020
i. Direct Taxes	9,312	9,782	10,568	11,839	13,920
a. Income Tax	9,071	9,591	10,354	11,526	13,407
b. Wealth Tax	180	130	156	197	327
c. Gift Tax & Estate Duty	12	-	-	-	-
d. Worker's Welfare Tax	49	61	58	116	186
ii. Indirect Taxes	43,353	49,786	55,134	64,144	77,100
a. Customs Duties	23,371	29,343	33,364	38,001	42,362
b. Federal Excise Duties	15,308	15,515	15,361	17,398	20,038
c. Sales Tax	4,674	4,928	6,409	8,745	14,700
2 Surcharges				12,974	14,496
i. Petroleum				9,899	10,523
ii. Natural Gas				3,075	3,973
3 Non-Tax Revenue	25,306	31,852	40,622	30,644	37,561
i. Property & Enterprises	12,329	14,618	18,782	19,525	24,786
ii. Civil Administration	4,568	3,808	4,575	4,731	4,648
iii. Miscellaneous	8,408	13,426	17,265	6,388	8,127
B. Transfers to Provinces	11,944	12,859	13,408	16,192	23,931
1 Share in Divisible Taxes			12,066	14,851	-
2 Natural Gas	1,050	1,245	1,342	1,341	1,298
3 Gift Tax	12	-	-	-	-
4 Taxes on Income	7,042	7,276	-	-	10,207
5 Sales Tax	3,612	3,829	-	-	10,640
6 Export Duty (Cotton)	228	509	-	-	1,786
Net Revenue Receipts (A-B)	66,027	78,561	92,916	103,409	119,146

3.1 Federal Government Revenue Receipts

(Million Rupees)						
Receipt	FY90	FY91	FY92	FY93	FY94	FY95
A. Revenue (1+4)	163,525	170,344	216,586	242,619	273,239	321,323
1 Total Taxes and Surcharges (2+3)	114,004	124,311	156,604	170,977	199,073	247,209
2 Total Taxes	104,264	112,016	141,801	158,766	172,589	226,499
i. Direct Taxes	14,942	19,840	28,847	36,762	43,451	61,585
a. Taxes on Income	14,337	19,050	27,913	35,018	41,466	59,205
b. Wealth Tax	391	602	628	-	1,216	1,630
c. Workers Welfare Tax	214	188	306	1,744	349	750
d. Capital Value Tax					420	-
ii. Indirect Taxes	89,322	92,176	112,954	122,004	129,138	164,914
a. Customs	50,665	50,528	61,821	63,225	64,240	77,652
b. Central Excise	23,082	24,739	30,334	35,169	34,519	43,691
c. Sales Tax	15,575	16,909	20,799	23,610	30,379	43,571
3 Surcharges	9,740	12,295	14,803	12,211	26,484	20,710
i. Petroleum	4,899	9,052	7,512	3,837	17,200	12,490
ii. Natural Gas	4,841	3,243	7,291	8,374	9,284	8,220
4 Non-Tax Revenue	49,521	46,033	59,982	71,642	74,166	74,114
i. Property & Enterprises	32,223	26,957	37,363	35,767	41,867	38,428
ii. Civil Administration	5,928	4,755	1,884	12,787	6,440	16,780
iii. Miscellaneous	11,370	14,321	20,735	23,088	25,859	18,906
B. Transfers to Provinces	30,878	33,792	57,986	65,087	80,105	97,727
1 Taxes on Income	11897.3	-	19,417	25,462	32,216	40,682
2 Sales Tax	14728	-	16,340	18,224	24,396	32,680
3 Export Duty (Cotton)	2755	-	1,546	380	331	-
4 Excise Duty & Royalty on Natural Gas	1,498	1,667	1,846	1,921	2,370	3,774
5 Excise Duty on Sugar			3,450	3,874	4,161	4,356
6 Excise Duty on Tobacco			6,840	6,462	6,764	6,887
7 Royalty on Crude Oil/Ex-gratia Grants			1,149	1,054	1,120	992
8 Surcharges			7,398	7,710	8,747	8,356
9 Share in Divisible Taxes	-	32,125	-	-	-	-
Net Revenue Receipts (A-B)	132,647	136,552	158,600	177,532	193,134	223,596

3.1 Federal Government Revenue Receipts

(Million Rupees)					
Receipt	FY96	FY97	FY98	FY99	FY00
A. Revenue (1+4)	370,509	384,263	433,636	464,372	531,300
1 Total Taxes and Surcharges (2+3)	292,912	309,427	343,519	386,847	386,016
2 Total Taxes	268,033	282,110	293,631	308,509	347,104
i. Direct Taxes	78,152	85,051	103,182	110,207	112,950
a. Taxes on Income	75,816	80,405	97,162	103,212	105,367
b. Wealth Tax	1,406	2,411	3,536	3,502	3,927
c. Workers Welfare Tax	400	750	1,018	2,169	2,964
d. Capital Value Tax	530	1,485	1,466	1,324	692
ii. Indirect Taxes	189,881	197,059	190,449	198,302	234,154
a. Customs	88,908	86,094	74,496	65,292	61,659
b. Central Excise	51,104	55,297	62,011	60,905	55,784
c. Sales Tax	49,869	55,668	53,942	72,105	116,711
3 Surcharges	24,879	27,317	49,888	78,338	38,912
i. Petroleum	15,127	22,476	43,524	66,395	25,403
ii. Natural Gas	9,752	4,842	6,364	11,943	13,509
4 Non-Tax Revenue	77,597	74,835	90,117	77,525	145,284
i. Property & Enterprises	43,317	50,038	48,830	50,077	91,631
ii. Civil Administration	16,110	15,276	23,440	11,132	34,941
iii. Miscellaneous	18,171	9,521	17,848	16,316	18,712
B. Transfers to Provinces	121,310	131,556	114,419	121,854	143,571
1 Taxes on Income	54,623	62,857	32,700	37,011	38,441
2 Sales Tax	38,023	42,560	18,771	25,882	41,338
3 Export Duty (Cotton)	-	-	-	-	-
4 Excise Duty & Royalty on Natural Gas	4,777	5,523	6,396	5,837	7,604
5 Excise Duty on Sugar	4,180	3,800	-	-	-
6 Excise Duty on Tobacco	9,120	9,945	-	-	-
7 Royalty on Crude Oil/Ex-gratia Grants	1,188	1,505	1,683	1,276	2,026
8 Surcharges	9,399	5,365	6,236	7,064	12,883
9 Custom Duties	-	-	26,466	21,838	22,223
10 Wealth Tax	-	-	1,022	1,409	-
11 Capital Value Tax	-	-	416	713	19,057
12 Federal Excise (Net of Gas)	-	-	20,728	20,825	-
Net Revenue Receipts (A-B)	249,200	252,707	319,217	342,518	387,729

3.1 Federal Government Revenue Receipts

(Million Rupees)					
Receipt	FY01	FY02	FY03	FY04	FY05
A. Revenue (1+4)	535,091	619,069	701,576	760,983	875,306
1 Total Tax Revenue (2+3)	422,781	459,127	525,782	580,108	626,289
2 Tax Revenue - CBR (i+ii)	392,278	404,273	458,900	510,000	590,000
i. Direct Taxes	124,585	142,649	145,000	161,500	182,700
a. Taxes on Income	117,462	136,611	138,800	154,638	175,400
b. Wealth Tax	1,496	480	-	-	-
c. Workers Welfare Tax	4,989	4,957	5,600	6,262	5,000
d. Capital Value Tax	638	601	600	600	2,300
ii. Indirect Taxes:	267,693	261,624	313,900	348,500	407,300
a. Customs	65,047	47,817	69,600	86,600	113,900
b. Central Excise	49,081	47,189	46,500	43,500	54,400
c. Sales Tax	153,565	166,618	197,800	218,400	239,000
3 Tax Revenue (Other than CBR)	30,503	54,854	66,882	70,108	36,289
i. Petroleum	17,942	35,987	45,835	46,400	10,872
ii. Natural Gas	12,561	18,867	21,047	14,226	14,733
iii. Other	-	-	-	9,482	10,684
4 Non-Tax Revenue:	112,310	159,942	175,794	180,875	249,017
i. Property & Enterprises	67,625	83,684	82,512	101,361	136,593
ii. Civil Administration	23,165	48,411	65,961	45,312	73,963
iii. Miscellaneous	21,520	27,847	27,321	34,202	38,461
B. Transfers To Provinces	163,131	171,469	192,819	211,412	245,296
1 Taxes on Income	43,161	48,241	48,927	54,510	61,829
2 Sales Tax	55,551	56,397	65,158	76,914	84,111
3 Excise Duty & Royalty on Natural Gas	8,762	9,467	12,667	14,651	17,743
4 Royalty on Crude Oil	3,154	3,028	4,060	3,883	5,476
5 Surcharges on Gas	13,410	17,070	14,973	13,941	14,439
6 Custom Duties	22,648	17,629	24,795	30,851	40,577
7 Wealth Tax	-	90	-	-	-
8 Capital Value Tax	-	82	214	214	819
9 Federal Excise (Net of Gas)	16,445	15,050	15,034	13,997	17,460
10 G.S.T (Provincial)	-	1,890	2,646	2,450	2,842
11 G.S.T (CE Mode)	-	2,523	4,346	-	-
Revenue Receipts (Net) (A-B)	371,960	447,599	508,757	549,571	630,010

3.1 Federal Government Revenue Receipts

(Million Rupees)

Receipt		FY06	FY07	FY08	FY09	FY10
A.	Revenue (1+4)	1,022,704	1,214,043	1,402,768	1,783,602	2,051,945
1	Total Tax Revenue (2+3)	715,712	839,598	1,009,419	1,180,462	1,483,046
2	Tax Revenue - CBR (i+ii)	704,000	839,598	1,009,419	1,180,462	1,483,046
i.	Direct Taxes	225,000	320,619	387,500	461,000	540,400
a.	Taxes on Income	215,500	305,000	367,700	443,341	520,400
b.	Wealth Tax	-	-	-	-	-
c.	Workers Welfare Tax	5,500	8,000	14,300	11,618	15,600
d.	Capital Value Tax	4000	7619	5,500	6,041	4,400
ii.	Indirect Taxes:	479,000	518,979	621,919	719,462	942,646
a.	Customs	136,000	134,000	150,500	145,000	164,900
b.	Central Excise	56,500	72,000	83,600	116,000	134,400
c.	Sales Tax	286,500	311,000	385,500	457,000	540,300
d.	Others	-	1,979	2,319	1,462	103,046
3	Tax Revenue (Other than CBR)	11,712	-	-	-	-
i.	Petroleum	-	-	-	-	-
ii.	Natural Gas	-	-	-	-	-
iii.	Other	11,712	-	-	-	-
4	Non-Tax Revenue:	306,992	374,445	393,349	603,141	568,899
i.	Property & Enterprises	119,937	118,724	143,170	107,807	115,580
ii.	Civil Administration	95,809	143,694	138,823	236,915	337,891
iii.	Miscellaneous	91,247	112,027	111,356	258,418	115,428
B.	Transfers To Provinces	301,383	390,920	457,201	559,865	655,275
1	Taxes on Income	75,964	118,981	146,736	182,324	220,129
2	Sales Tax	100,705	120,773	149,185	187,646	228,401
3	Excise Duty & Royalty on Natural Gas	22,389	25,254	27,118	36,459	31,948
4	Royalty on Crude Oil	8,830	7,935	12,746	14,822	13,961
5	Surcharges on Gas	21,813	32,565	20,636	25,757	29,395
6	Custom Duties	48,450	52,830	58,633	59,213	68,924
7	Wealth Tax	-	-	-	-	-
8	Capital Value Tax	1,425	1,971	2,301	2,511	1,881
9	Federal Excise (Net of Gas)	18,064	26,039	34,456	45,723	54,729
10	G.S.T (Provincial)	3,743	4,572	5,390	5,409	5,907
11	G.S.T (CE Mode)	-	-	-	-	-
Revenue Receipts (Net) (A-B)		721,321	823,123	945,567	1,223,738	1,396,670

3.1 Federal Government Revenue Receipts

(Billion Rupees)				
Receipt	FY11	FY12	FY13	FY14
1. Tax Revenue(a+b+c)	1,634.8	1,945.7	2,048.5	2,374.5
(a) Direct Taxes	594.7	731.9	735.8	884.1
(b) Indirect Taxes	955.4	1,149.5	1,200.4	1,382.2
Custom Duty	185.4	218.2	239.6	241.0
Sales Tax	632.8	809.3	841.3	1,002.1
Federal Excise Duty	137.2	122.0	119.5	139.1
(c) Other Taxes	84.6	64.2	112.4	108.2
Other Taxes(including ICT)	1.8	3.8	2.7	4.6
Airport Tax	0.1	-	-	0.1
Petroleum (PDL)	82.7	60.4	109.7	103.5
2. Non-Tax Revenue	509.7	478.5	726.8	1,037.5
Post office Dept/PTA	0.0	0.0	0.0	94.8
Mark-up (Provinces)	18.5	12.9	14.8	14.1
Mark-up (Other)	9.8	10.4	11.6	65.8
Dividend	50.6	49.7	63.5	65.9
SBP Profit	181.0	204.0	220.0	326.2
Defence	70.7	9.8	180.4	117.2
Citizenship, Naturalization & Passport Fee	9.9	10.9	16.2	19.0
Development Surcharge on Gas	30.4	23.0	32.2	38.5
Discount Retained on Crude Price	35.9	20.0	15.5	40.7
Royalties on Oil & Gas	59.1	62.8	65.2	76.4
Windfall levy against Crude Oil	0.0	0.0	23.8	14.6
Gas Infrastructure Development Cess	0.0	0.0	33.6	31.8
Receipt from UNO	0.0	0.0	0.0	0.0
Petroleum Levy on LPG	0.0	0.0	-	0.0
Others	43.8	74.9	50.1	52.4
Others (Profit)	0.0	0.0	0.0	67.7
Foreign Grants	0.0	0.0	0.0	12.3
3. Gross Federal Receipts (1+2)	2,144.5	2,424.2	2,775.3	3,412.0
4. Transfer to Provinces	999.3	1,089.9	1,215.0	1,406.3
5. Net Federal Revenue Receipts (3-4)	1,145.2	1,334.3	1,560.3	2,005.8

3.1 Federal Government Revenue Receipts

(Billion Rupees)						
Receipt	FY15	FY16	FY17	FY18	FY19	FY20
1. Tax Revenue(a+b)	2,811.8	3,377.1	3,647.5	4,065.8	4,071.6	4,334.2
a) FBR Taxes	2,588.2	3,112.0	3,361.0	3,842.1	3,829.5	3,997.9
(i) Direct Taxes	1,029.2	1,191.6	1,343.2	1,536.6	1,445.6	1,524.3
(ii) Indirect Taxes	1,558.9	1,920.4	2,017.8	2,305.5	2,383.9	2,473.7
Custom Duty	306.1	406.2	496.0	608.3	685.4	626.4
Sales Tax	1,088.8	1,323.7	1,323.3	1,491.3	1,464.9	1,596.8
Federal Excise Duty	164.0	190.6	198.6	205.9	233.6	250.5
b) Other Taxes	223.6	265.1	286.4	223.6	242.2	336.3
Other Taxes(including ICT)	9.3	3.4	4.3	5.3	9.0	20.9
Airport Tax	0.0	0.0	0.0	0.0	0.0	0.0
Gas Infrastructure Development Cess	57.0	79.8	42.1	15.2	21.5	9.3
Natural Gas Development Surcharge	25.9	32.7	73.3	24.2	5.3	12.4
Petroleum Levy	131.4	149.3	166.7	178.9	206.3	293.7
2. Non-Tax Revenue	850.8	703.0	901.6	630.4	363.9	1,448.1
Mark-up (Provinces)	12.9	9.8	13.6	16.2	22.9	26.1
Mark-up (PSEs & Others)	14.2	57.7	99.7	87.8	35.7	105.2
Dividend	74.1	88.5	69.7	57.5	60.2	40.1
Profits Post Office Deptt./PTA	3.7	34.3	33.6	15.9	18.2	127.0
Surplus Profit of SBP	399.0	227.9	227.8	233.2	12.5	935.5
Defence	157.1	107.0	67.8	12.8	15.6	14.4
Passport Fee	18.7	20.8	20.1	15.9	23.0	17.7
Discount Retained on Crude Price	9.7	9.1	9.1	9.1	14.0	13.0
Royalties on Oil & Gas	74.1	57.7	53.0	58.2	87.9	79.4
Windfall levy against Crude Oil	12.2	1.6	1.6	3.9	7.7	5.2
Receipts from United Nations	21.9	0.0	0.0	0.0	0.0	0.0
Petroleum Levy on LPG	0.0	0.0	0.0	2.1	3.7	3.2
Others	53.2	88.4	305.7	117.8	62.4	81.3
3. Gross Revenue Receipts (1+2)	3,662.5	4,080.1	4,549.0	4,696.2	4,435.6	5,782.3
4. Transfer to Provinces	1,538.7	1,862.2	1,965.8	2,217.4	2,397.8	2,504.0
5. Net Revenue Receipts (3-4)	2,123.9	2,218.0	2,583.2	2,478.7	2,037.8	3,278.3

P: Provisional

Source: FY79-FY10: Annual Budget Statement
FY11-FY20: Fiscal Operations Ministry of Finance