

The Structure of Revenue from Indirect Taxes in Pakistan

by

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INTRODUCTION

Despite the fact that Central Government indirect taxes make up approximately three-fourths of the combined revenue of the Central and Provincial Governments in Pakistan, virtually no detailed studies of these taxes and their rate structure, revenue structure, effect on prices, and effect on resource allocation, have been undertaken as yet. This paper summarizes some of the preliminary findings of one part of the studies on taxation now underway at the Pakistan Institute of Development Economics. A companion piece on the rate structure of these taxes appears in this issue of the *Review*. Further analysis is necessary, however, both in combining the results of these two studies and in bringing to bear other evidence such as price behaviour, underlying commodity flows, and the impact of the various licensing systems in operation in Pakistan, before any firm conclusions about the impact of indirect taxes, their elasticity, and their incidence, can be formed.

The importance of indirect taxes as tools of differential government policy need not be laboured here. The fact that they can be used to encourage or discourage particular types of resource utilization, as well as withdrawing purchasing power from the private sector in general, make them a potentially powerful instrument for directing allocation of investment resources by the private sector, and the use of resources by both the private and the public sector. They may also be used to encourage production for foreign instead of domestic markets, to reduce demand for imports, and to supplement or to substitute for direct licensing as a measure of resource allocation by government agencies.

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In addition, in a country in which basic statistics on many sectors of the domestic economy are lacking, a fairly comprehensive set of indirect taxes, such as the sales tax in Pakistan, yields useful data, provided that records on collections are maintained by type of commodity taxed. Another study at the Institute is trying to use these data to improve estimates of domestic output of various sectors. This data-gathering function may be a useful byproduct of indirect taxes, particularly in an economy in which the government is attempting to direct the allocation of resources to a large extent. Adequate and accurate data are a *sine qua non* of detailed planning.

We have presented here basic information and a preliminary descriptive analysis of collections of Central-Government indirect taxes in Pakistan over the period 1954/55 to 1962/63. The revenue is classified by *i*) major industrial groups, and *ii*) major end- and intermediate-uses, and is cross-classified by imports, exports, and locally produced goods. Provincial indirect taxes have been ignored, but the provincial shares in central indirect taxes have been included¹. Provincial indirect taxes have not been an important proportion of total indirect tax collections in Pakistan so that the omission is not serious².

Section II of our study describes the sources and interpretations of the data used, as well as the system adopted for each kind of tax. In Section III, we discuss some of the difficulties involved in the analysis of tax incidence in an economy where physical controls over resources are predominant. In Section IV, we point out some of the major characteristics of the structure of indirect tax revenue in Pakistan by type of tax and by type of economic flow that is taxed. Some of the major structural changes in tax revenue from various industrial groups are brought out in Section V. Section VI presents the change in revenue structure by commodities classified according to end-use. A brief summary and some profitable lines of inquiry, or further questions that are raised by the preliminary study, are set out in Section VII. The Appendix gives the basic data according to the classification system adopted by the authors for the study.

II: SOURCES AND DESCRIPTION OF DATA

The most convenient sources of tax data in most countries are the budget documents of the different levels of government. In Pakistan, no other source exists that publishes tax information regularly. On tax collections, budget documents contain at least four sets of figures: Budget Estimates, Revised

¹ For a discussion of Provincial-Central "sharing" of revenues, see [7].

² Provincial excises fall largely on alcoholic beverages and narcotic drugs. Other provincial "indirect" taxes fall on betting, entertainment, etc., not on industrial output of any kind. See [4].

Estimates, Provisional Actuals and Final Accounts. Budget Estimates of tax receipts are prepared fourteen months in advance—two months of the current and twelve months of the next fiscal year. Revised Estimates are based on the actual collections during the first ten months and the estimated receipts over the last two months of the current fiscal year. Provisional Actuals are presented two years after the Budget Estimates while Final Accounts become available after a period of five or six years. Budget Estimates and Revised Estimates differ considerably from the Provisional and the Final Accounts. The difference between the Provisional Actuals and the Final Accounts is not very marked³. The considerable variation and the substantial time-lag between the estimated and the actual tax receipts presents a serious problem in any effective economic analysis of the tax system in Pakistan. The Budget and Revised Estimates are of limited use since the figures will certainly change in due course. On the other hand, the Actual and Accounts figures are not available soon enough in published form to analyse the current economic situation. For the present study, moreover, the budget data suffer from another limitation. Tax receipts are shown for major heads of revenue only, and no commodity breakdown is given. This precludes any reliance on budget documents for a detailed study of indirect taxation.

The primary source of tax data is the Central Board of Revenue (hereafter referred to as CBR) consisting of Customs and Central Excise Departments. The CBR is responsible for the collection of customs and central excise duties. It also collects substantial federal revenues under the Sales Tax Act, 1951 and many other statutes enacted by the Government of Pakistan from time to time. The CBR has divided the country into several collectorates. The officers in charge of these collectorates periodically submit the figures of actual collections to the Statistical Office of the CBR. These data are compiled in formats required by the Ministry of Finance. The data are available at CBR in unpublished form and are sent to any government department or ministry in as much detail as requested by them. For the fiscal years 1953/54 to 1956/57, however, the revenue data for customs and central excise duties have been published by the CBR in the *Annual Customs and Central Excise Administration Reports*⁴. For years other than 1953/54 to 1956/57 and for the sales tax collections both on imports and on domestic goods, the only source of detailed data

³ For a quantitative estimate of the extent of error of the different estimates, see [9, pp. 7-19].

⁴ See [2]. The Indian Central Board of Revenue first brought out such report in 1938/39. Its publication was suspended, however, with the outbreak of World War II. After Independence, three such reports have been published for the fiscal years 1954/55, 1955/56 and 1956/57. Besides dealing with the administrative work of the Customs and Excise Departments, each report has fairly comprehensive statistical appendices.

is the unpublished records of the CBR. The CBR has made these records available to the Institute for its work on the tax system.

A word should be said regarding the classification of taxes as given in the Budget and in most official documents⁵. *First*, as noted above, there is no commodity breakdown of indirect taxes other than for excise duties. This limits the detailed analytical usefulness of the budget data. *Second*, there is a tendency to report customs duties, both import duties and export duties together and to discuss trends in total collection from both. The same is true of sales taxes which fall on imports, exports, and domestic production. Thus, it is not possible to use the budget data even for gross analytical computations, such as the taxes on all export flows, all import flows, and all flows of domestic production. This rather serious drawback could be remedied quite easily since the basic data on collections specify the account from which the revenue comes. Such a reform in reporting would increase the usefulness of the budget and its supporting documents considerably at practically no cost. The addition of a commodity breakdown for all taxes would be extremely useful also, but it would require a more basic decision on the amount of detail desired in the budget documents. At the very least, the way should be cleared to make the detailed classification available with short time lags in the form of publications by the CBR. In this paper, we have given all our classification according to major types of flow (import, export, and production), as well as commodity group taxed. This should, we hope, be of more use to the analysts of the Pakistan economy.

Since data from the budget documents are not in sufficient detail for the present study and unpublished data have been used, a comparison of the unpublished data from the CBR and the data from the budgets is necessary. Table I presents three sets of figures for the period 1954-63.

Obviously, there is little consistent relationship among the three different sets of figures that we have compared here. In some years one is higher, in some another. Close agreement between any two of the three sources is not consistent from year to year. There are, however, very few cases in which the differences are very large, particularly in recent years. The CBR data are from monthly collections, by groups of commodities. Adjustments and appeals made are not likely to be recorded in the detailed records, and, therefore, the final accounts figures after adjustments will differ from the figures of actual collections over a specified period, which we are using. The major adjustment is for Indus Basin Works' imports. Adjustments are not given by commodity group, so we have used the CBR data without any change. This omission should not seriously affect the conclusions.

⁵ See, for example, [3], [4] and [5].

TABLE I
TAX-COLLECTION FIGURES BY DIFFERENT SOURCES

		1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
		(..... in million rupees.....)								
Import duty	{ Economic Survey	329.9	394.8	349.3	330.5	382.0	429.0	542.4	640.8	669.5
	{ Pakistan Budgets	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	426.7	468.0	441.1	558.2	674.2	788.1
	{ CBR	366.9	428.7	395.4	415.6	375.5	414.3	549.3	663.6	761.4
Central excise duty	{ Economic Survey	130.0	165.8	182.7	233.7	321.5	328.5	402.1	391.2	481.8
	{ Pakistan Budgets	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	210.8	290.4	331.8	406.1	400.0	481.3
	{ CBR	170.2	189.7	207.1	237.5	307.5	331.8	398.0	401.6	475.1
Sales tax	{ Economic Survey	187.0	229.7	258.5	268.4	333.9	309.0	464.2	480.1	511.7
	{ Pakistan Budgets	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	268.4	333.8	309.0	467.1	503.6	555.5
	{ CBR	193.1	219.7	257.8	273.0	326.5	332.3	478.5	500.3	555.7

Notes: a) Figures for 1962/63 in case of *Pakistan Budgets* and *Economic Survey* are revised estimates.

b) 1958/59 is a fifteen-month fiscal year.

Sources: i) CBR figures are from the unpublished data provided by the CBR which are being used in the present paper. See, Appendix Tables A-4 to A-8.

ii) Economic-Survey figures are taken from Table Nos. 72, 74 and 76 in *Economic Survey, 1963-64*, [3]. Provincial shares in import duty, central excise duty and sales tax are added to the Central receipts of the respective taxes. Figures on customs revenues are shown in *Economic Survey*. The export-duty collections are deducted from these to arrive at the import-duty figures. Import and sales taxes are adjusted for refund to Indus Basin Development Fund.

iii) Pakistan-Budget figures are taken from, *Pakistan Budgets, 1963-64*, [4, Pp. 16-19]. These figures are not adjusted for refund to Indus Basin Development Fund.

The CBR tax data are classified into many different commodity groups. These commodity classifications vary among taxes and have varied for some taxes over time. Prior to 1960/61, the data on import duties were classified according to forty-three commodity groups. For 1960/61 and later years, a different classification with forty commodity groups was adopted. The data on excise duties and sales taxes on domestic manufactures are broken into seventeen and thirty-three commodity groups respectively. The classification for these two types of taxes did not change over the period of our study (1954/55 to 1962/63). The sales-tax data on imports are reported separately for commodities taxed at, below, and above the level of the general rate. There are twenty-three categories at the general rate, twelve categories below the general rate and sixteen categories above the general rate. Export duties and sales taxes on exports are reported by all major dutiable commodities. Almost every tax has one entry termed "miscellaneous or articles not classified elsewhere". The treatment of duties collected on government purchases is different for different taxes. For excise taxes, sales taxes on domestic manufactures, sales taxes on imported commodities below the general rate, and import duties, the government account is not shown separately. In case of sales tax on imports at the general rate, the government tax liability is shown as a separate category except for 1962/63, when the total is broken and treated like private imports. For the sales tax on imports above the general rate, the government account and miscellaneous category are lumped together.

The original CBR data and classifications are not being reproduced here. For purposes of this study, the CBR data have been reclassified in two different ways. *First*, the data have been rearranged according to thirty-three commodity groups⁶ *Second*, the data have been grouped according to major utilization in the economy. The latter groups are consumption goods, raw materials, capital goods, and government and miscellaneous goods. Raw materials are divided into those intended for the consumption-goods and for the capital-goods industries. The government and miscellaneous accounts are treated together (and separately from other groups) not because of any analytical usefulness but simply because of our inability to distribute these into the other categories. Our classification is similar to one used by Economic Commission for Asia and the Far East (ECAFE) as modified by the Planning Commission of the Government of Pakistan. It differs primarily because the basic industrial breakdown available in the revenue data is not as fine as would be necessary to follow exactly the same pattern⁷.

⁶ The key to this reclassification is not being published as it would be meaningless without the raw data. It is available from the Institute for anyone desiring it.

⁷ The classification of commodity groups in the Appendix tables into type of goods is as follows: Consumption goods: 1-18, 24; raw materials for consumption goods: 20-23, 24; raw materials for capital goods: 19,30,31.

III: INCIDENCE OF INDIRECT TAXES: A QUESTION OF INTERPRETATION

Before discussing the evidence, a note of caution is in order. Although these data have been classified by industry of origin and type of good, it is *not* possible to move directly to the conclusion that either the user *or* the producer has been taxed to the extent of the revenue raised, *or* the some division would be correct for all goods. The incidence, or final resting place, or identification of "who really suffer reduced real income" from the imposition of indirect taxes has certainly not been settled in either the theoretical or the empirical literature on indirect taxes. A convenient way to think of the revenue from indirect taxes is set out here.

Indirect taxes are taxes on certain events (or flows), such as the production, sale, import, or export of commodities. What we have done in the classification system is to organize the collections of revenue by different kinds of events. Thus, revenue from import taxes on iron and steel represents the receipts from a charge on the import flow of a particular kind of good. The question of who suffers a loss of real income because of the tax is irrelevant in the first instance. Likewise, the structure of indirect tax revenue by commodity groups changes over the period covered. No immediate inference can be drawn from the changes in the revenue structure about the changes in the flows of real income from different parts of the private sector that must accompany those changes in revenue structure.

A simple illustration of the above point is necessary, even though it is in terms of partial-equilibrium analysis. Suppose that many flows of goods are regulated by direct government control or licensing, a situation largely true in Pakistan. Imports, even after the recent liberalizations, but certainly in the period covered by our study, are strictly rationed, almost without regard to market pressure within Pakistan. For any given type of good, say diesel oil, the additional supply is fixed by licensing for any period of time. If the supply is limited to a quantity well below that which would be demanded at a price representing CIF price, *plus* duty, *plus* "normal" wholesale margins, then the market price will be much higher than the "normal" price. If, demand and tax rates remaining constant, imports of diesel oil were increased, revenue from import duties on diesel oil would rise, but there would be a *fall* in the price of diesel oil in internal markets. More revenue would be associated with *lower* prices and larger supplies.

Another feature of duties under licensing can be illustrated from the same example. Still assuming a situation in which imports are restricted tightly, suppose there is an increase in rate of import duty. If the supply or flow of

imports is not reduced, the price in internal markets would not rise. Thus, the entire transfer of real income from the private sector associated with the increased duty would come out of the windfall profit previously going to the import licensees who received diesel at well below its opportunity cost in Pakistan. An increase in revenue that comes from an increase in the rate of duty without any change in underlying flows of goods *may* fall on the real income of the importing sector that has its flow of goods regulated by physical controls, rather than on the final consumers of these goods⁸.

Is the above situation one that can be generalized? We think it can be, but it is well beyond the scope of this paper to do so. What one might suggest, however, is the following line of thought: if most major sectors of an economy are regulated by direct controls and a system of licensing (such as for capital investment and imports, as in the case of Pakistan) it may be that indirect taxes have little effect on relative prices. If such were the case, indirect taxes could not, in general, be shifted forward by sellers by altering their final-product prices. This certainly seems to be the case in most of the import sector at the present time. In addition, since many domestic manufacturing sectors are thought to operate at less than full capacity *due to limitation of supplies of imports*, the prices of their final products represent an indirect scarcity-premium on imported goods⁹. Thus, if we imposed a sales or excise tax on the domestically produced goods, and if supply was not changed, *i.e.*, if the existing scarcity-premium was sufficiently high, even the final prices of these goods would not change¹⁰. Indirect taxes in a system governed primarily by direct supply limitations may have simple incidence properties: they reduce prices received by the supplying sector without changing prices paid by the using sector. If this is

⁸ The tax can reduce the real incomes of the using sector only if the importing sector cuts back its imports (or sales) after the imposition of the tax. The cutback in imports would come only if the indirect tax were large enough to wipe out the entire windfall going to the importing sector.

⁹ This case is not a simple one for a number of reasons. *i)* With absolute physical limits on certain imports into a country, it is not at all clear what sort of implicit cost function faces the import-using firm. *ii)* Where producers are not their own importers they must pay scarcity value directly for imports that are imported, and their cost structure will probably differ from industrial-import licensees. *iii)* When possibilities of monopoly position within internal markets are added, the conditions under which increased duties under "tight" licensing of imports do and do not affect final market prices become even more difficult to specify. *iv)* Because of possible alternative uses of imported inputs, the change in duties on imports might shift inputs from one to another using sector, thus altering relative supplies and relative prices of final products.

¹⁰ Again, specifying the exact conditions under which no change in supply would occur with a change in the demand facing firms (after the imposition of sales or excise duties) is very ticklish but if existing "monopoly prices" based on the scarcity of imported inputs are sufficiently high, we think little if any change in supply will take place, *even if* there is a monopolistic market as well as import-based scarcity.

in fact the case, then the worries about the effect of increased rates of duties on the prices of items of daily use are not well founded. However, in this paper we can only raise the issue as one which seems worthy of further detailed examination and point out that increased flows of revenue are very difficult to attribute to the decreased real income of any particular part of the private sector without study of specific cases. In particular, it would be unwise to conclude that increased revenue from certain kind of events, such as production of consumer necessities, represented a reduction in the real income of the consumer¹¹.

Unfortunately, a more complete analysis of the data presented here is not yet possible due to lack of supporting information. Changes in revenue from indirect taxes can be broken into changes in three related variables: base, rate, and compliance or coverage. By changes in *base* we mean changes in the flows of production, sale, or import of the goods in question. In different language, this means the change in the rate at which certain events take place. Changes in *rates* would mean changes in the assessment per-unit flows, or per event. Changes in *compliance* would mean either a change in the evasion by individuals or concerns, or a change in the tax definition of events that are dutiable. Changes in rate structure are analysed in another study[8]. Changes in the basic flows of goods are not easily ascertainable from available information. Another study at the Institute is attempting a reclassification of imports into usable categories and the construction of an industrial-output series by major industrial groups that may permit a more complete analysis of the changes in revenue structure at a later date. For the present, since there is no published information on revenue structure within central indirect taxes, we will confine ourselves to a descriptive discussion of the facts of these structural changes. A detailed "causal analysis" must be postponed until the complementary studies have been completed.

IV: MAJOR CHANGES IN INDIRECT-TAX REVENUE¹²

Basic summary data on revenue from central indirect taxes for the past nine years are given in Tables II and III. Revenue from all indirect taxes rose 121 per cent, from Rs. 856 million in 1954/55 to Rs. 1,897 million in 1962/63. This rise was due to increases of 178 per cent in tax revenue from domestic production (EX+SLD) and 127 per cent in taxes on imports (M+SLM).

¹¹ Preliminary evidence that such a mechanism operates can be found in a recent study by A. R. Khan [1]. Items included there showed falling relative prices, accompanying increased production, even though tax rates were increasing.

¹² We have used abbreviations in the text and tables. They are X for export duties, M for import duties, EX for excise duties and SLX, SLM, and SLD for sales taxes on exports, imports, and domestic production, respectively. The total taxes on exports are X + SLX, on imports M + SLM, and on domestic production EX + SLD.

Because of these different rates of change, the revenue structure in recent years is quite different from that in the years immediately preceding the advent of the First Plan. In recent years, revenue from taxes on imports is a slightly larger share than it was in the early years of the First Plan, and has provided more than 50 per cent of the central indirect-taxes. The major changes have been: *i*) the decreased importance of taxes on exports, which fell from one-sixth to one-twentieth of the total; and *ii*) the increased importance of taxes on domestic industrial-production, which rose from under 30 to about 40 per cent. It should also be pointed out that most of the increase in revenue from import duties came about after 1959/60. At the end of the first-plan period, taxes on domestic production were almost as large as taxes on imports.

Though we cannot explore all the causes for the change in revenue structure here, a few obvious hypotheses might be suggested. The most simple would be that revenue derived from taxes on basic flows of goods would vary directly with the flows themselves. This is true in the case of taxes on domestic production, as can be seen from the roughly parallel movements of indexes of both taxes and industrial production. However, we must point out that from 1959/60 to 1960/61 the basic rate of sales tax was raised by 25 per cent, while the index of industrial production rose by 7 per cent, but tax revenue rose only by 21 per cent. In the next year production rose by 11 per cent, but revenue increased only by 1.5 per cent. The fact that changes in base and rate combined were considerably more than changes in revenue raises serious questions about the adequacy of coverage of indirect taxes. Revenue from these taxes was rising less rapidly than real output. If we were to allow for some rise in prices, these taxes would be even less elastic with respect to current-price output. This state of affairs bears further investigation.

Both taxes on exports and the value of exports have varied considerably from year to year. The variation in revenue generally has been greater than the variation in the value of exports. This should be expected, since the rates of duties were usually varied in the same direction as changes in world prices, and, in addition, only a few of the major export commodities are dutiable. The decline in both the absolute and the relative amounts of revenue from export-related taxes is due to the joint effects of decreased rates of duty and the decrease in the absolute amount of exports of cotton, a major dutiable commodity. Tax revenue from imports and value of imports did not even move in the same direction in a number of years. This is due in part to changing structure of imports, and in part to widely different rates for different commodities. There was a major change after 1959/60, when, with the acceleration in imports accompanying larger aid and more development expenditure and the changes

TABLE II

REVENUE FROM CENTRAL INDIRECT-TAXES IN PAKISTAN: 1954/55—1962/63
(SUMMARY TABLE)

	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(.....in thousand rupees.....)									
X + SLX	128,551	209,359	168,150	134,953	141,464	129,857	78,755	96,015	112,485
EX + SLD	263,422	288,985	324,534	373,189	499,467	527,195	640,193	647,858	732,681
M + SLM	464,117	546,302	533,174	551,273	508,615	549,117	782,567	913,065	1,051,951
Total	856,090	1,044,646	1,025,858	1,059,415	1,149,546	1,206,169	1,501,515	1,656,938	1,897,117
D + M (Subtotal)	727,539	835,287	857,708	924,462	1,008,082	1,076,312	1,422,760	1,560,923	1,784,632
INDEXES									
X + SLX	99.0	161.2	129.4	103.9	108.9	100.0	60.6	73.9	86.6
EX + SLD	50.0	54.8	61.6	70.8	94.7	100.0	121.4	122.9	139.0
M + SLM	84.5	99.5	97.1	100.4	92.6	100.0	142.5	166.3	191.6
Total	71.0	86.6	85.0	87.8	95.3	100.0	124.5	137.4	157.3
D + M (Subtotal)	67.6	77.6	79.7	85.9	93.7	100.0	132.2	145.0	165.8
PERCENTAGES									
X + SLX ÷ TOTAL	15.0	20.0	16.4	12.7	12.3	10.8	5.2	5.8	5.9
EX + SLD ÷ TOTAL	30.8	27.7	31.7	35.3	43.4	43.7	42.6	39.1	38.6
M + SLM ÷ TOTAL	54.2	52.3	51.9	52.0	44.3	45.5	52.2	55.1	55.5
SELECTED INDEXES									
EXPORTS	66.4	96.8	87.2	77.2	71.9	100.0	97.6	100.0	110.4
INDUSTRIAL PRODUCTION	60.5	72.1	79.0	83.9	91.7	100.0	107.3	118.9	133.3
IMPORTS	44.8	53.8	94.9	83.3	64.1	100.0	129.5	126.3	155.5

Notes: a) X is export duty; EX is excise duty; M is import duty; SLX, SLD and SLM are sales taxes on exports, domestic production and imports, respectively.

b) 1958/59 is a fifteen-month fiscal year.

Sources: i) Tax revenue: See, Appendix Tables.
ii) Exports and imports: *Economic Survey, 1963/64*, [3], Appendix, p. 57.
iii) Industrial production: *Economic Survey, 1963/64*, [3], Appendix, p. 35. Revised (interim) index for 1960/61 to 1962/63.

in the duty structure and basic rate of sales tax, revenue from taxes on imports rose 90 per cent in three years and increased by 10 percentage points in importance among the indirect taxes. As is shown in the next section, this was caused, or at least accompanied, by a rapid shift in the importance of different commodity groups in import-tax revenue.

A brief look at the individual taxes that make up the total tax revenue on imports and on domestic production is in order, particularly since the budget and other documents list these revenues in very different forms. A summary is given in Table III. The excise and import duties are the dominant parts of the revenue from taxes on domestic and imported goods respectively. Sales-tax revenue from imports grew by 199 per cent and increased in relative importance both in total import-tax revenue and in the subtotals from both domestic and import flows. Revenue from the import duty fell in relative importance with respect to all three other taxes over the period. Once again, we find a difference between the pre- and post-1959/60 years, with an extremely rapid increase in import-duty revenue and an increase of 115 per cent in sales-tax revenue from imports in the last three years. Both sales-tax revenue from domestic output and excise-duty revenue grew at approximately the same rates over the entire period. The differential rates of increase of revenue between the sales tax on imports and the sales tax on domestic products and between import duties and sales taxes on imports, point up the misleading nature of the classification adopted for budgetary purposes, which obscures these movements. In order to get a proper perspective on the relative importance of taxes on different flows of goods and services in total revenue, the sales-tax receipts must be divided into those falling on exports, imports, and domestic production, and the customs duties separated into import and export duties. This is the only way any useful kind of analysis can be made. We hope that care will be taken soon to provide such a breakdown in official documents.

In summary, the increase that took place in indirect-tax revenue during the first-plan period was due primarily to the rise in collections from domestic manufactures, accompanying the rise in production locally. During the second-plan period, however, there were sharp increases in revenue from domestic as well as imported goods. This resulted not only from substantial increases in the basic rates of duty on both types of flows, but also from the continued growth of domestic industrial output and a much more rapid growth in imports.

V: CHANGE IN REVENUE BY INDUSTRIAL GROUPS

Accompanying the observed changes in the structure of revenue by type of flow taxed, there have been substantial changes over the period in the relative importance of revenue from taxes on different commodity groups. Once again,

TABLE III
REVENUE FROM CENTRAL TAXES ON IMPORTS AND DOMESTIC PRODUCTION: 1954/55—1962/63
(SUMMARY TABLE)

	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(.....in thousand rupees.....)									
EX	170,200	189,700	207,100	237,500	307,500	331,800	398,000	401,600	475,100
SLD	93,222	99,285	117,434	135,689	191,967	195,395	242,193	246,258	257,581
M	366,883	428,654	395,441	415,611	375,500	414,320	549,298	663,589	761,442
SLM	97,234	117,648	137,733	135,662	133,115	134,797	233,269	249,476	290,509
TOTAL (D + M)	727,539	835,287	857,708	924,462	1,008,082	1,076,312	1,422,760	1,560,923	1,784,632
INDEXES									
EX	51.3	57.2	62.4	71.6	92.7	100.0	119.9	121.0	143.2
SLD	47.7	50.8	60.1	69.4	98.2	100.0	124.0	126.0	131.8
M	88.6	103.4	95.4	100.0	90.6	100.0	132.6	160.2	183.8
SLM	72.1	87.3	102.2	100.6	98.8	100.0	173.0	185.1	215.5
TOTAL (D + M)	67.6	77.6	79.2	85.9	93.7	100.0	132.2	145.0	165.8
PERCENTAGE									
EX ÷ TOTAL (D + M)	23.4	22.7	24.1	25.7	30.5	30.8	27.9	25.7	26.6
SLD ÷ TOTAL (D + M)	12.8	11.9	13.7	14.7	19.1	18.2	17.0	15.8	14.4
M ÷ TOTAL (D + M)	50.4	51.3	46.1	44.9	37.2	38.5	38.6	42.5	42.6
SLM ÷ TOTAL (D + M)	13.4	14.1	16.1	14.7	13.2	12.5	16.5	16.0	16.4

Notes: a) EX is excise duty; M is import duty; SLD and SLM are sales taxes on domestic output and imports, respectively.
 b) 1958/59 is a fifteen-month fiscal year.

Source: See, Appendix Tables A-1 to A-8.

the period is divisible into two parts at 1959/60 for most commodities. Table IV gives a summary of the major industrial groups at the beginning and the end of the period for taxes on imports and domestic production, combined and separately. We have shown the share of revenue of the specified taxes due to each industrial group, giving on the left side the major groups in 1954/55 and on the right side the major groups in 1962/63. For convenience, the share of the industrial groups in the other year is provided for comparison. We have taken only those industries that have provided 4 per cent or more of the revenue in the beginning or end year.

In terms of concentration of revenue on a few commodities, all indirect taxes and those on production and imports separately improved (became less concentrated) over the period covered. The movement toward less concentration in revenue is more evident in taxes on imports than in taxes on domestic output. The three commodity groups most important in tax revenue from domestic production remained the same at both ends of the period covered. In fact, their share was not much smaller in 1962/63 than it was in 1959/60. These same three groups of commodities, (petroleum products, textiles except silk, and tobacco products) were also most important in collections of indirect taxes on both imports and local production. In fact, "textiles except silk" remained in the first position of importance by a considerable margin in both groups. This is due of course, to *i*) the heavy weight of textiles in the total consumption of manufactured goods in Pakistan throughout the period, and *ii*), the replacement of heavily taxed imports with a higher volume of less heavily taxed domestic production.

Both a major change in import composition and some change in the rates of import duties are reflected in revenue from import taxes. The three commodities important to revenue in 1954/55 (textiles, petroleum products, and sugar) were replaced by three categories of goods falling in the "heavy industry" or the "producer goods" sector: basic metals and their manufactures, electrical machinery, and machinery except electrical. In addition, there were increases in the importance of two items of transport equipment (cars, scooters, and buses, and other transport materials) in the revenue yield of taxes on imports.

Other changes in revenue structure between the end years are obvious from the table and will not be laboured here. One other "structural" change that is important in this preliminary analysis is, again, the difference between the pre- and post-1959/60 years. In the table, all the items marked with the asterisk show a "kink" in their behaviour at 1959/60. For those that increased in importance, the asterisk indicates a more rapid growth in their share in revenue

since 1959/60. Thus, it is quite obvious that the rapid increase in taxes on imports that was noted in the last section was accompanied by very sharp changes in the structure of revenue from import-related taxes. Since the items that increased sharply in importance were those with relatively low duties, the change in revenue structure is probably a reflection of the more fundamental change in import structure associated with accelerated development and aid-financed import "liberalization" during the second-plan period¹³.

Within certain industrial groups there were further changes beyond those indicated in the table. The textile group has an asterisk for both imports and domestic production, but not for the total. The share in taxes on domestic production rose up to 1959/60 and declined afterward, while textiles' share in duties on imports declined up to 1959/60 and rose afterward. These changes were most probably due to *i*) the effect of the Export Bonus Scheme, which deflected output away from taxable domestic uses, *ii*) increases in duties on other domestic output after 1959/60, and *iii*) increases in rates of duties on imports of textiles after 1959/60. Revenue from imported sugar showed a similar kinked behaviour, falling up to 1959/60 with import substitution and tight licensing, and rising after 1959/60.

While a complete analysis of taxes on all major industrial groups must await the compilation of basic data on flows of goods, a tentative summary of the change in importance of various commodity groups is given here. The changes in the structure of revenue by major industrial commodities taxed were greatest in the taxes on imports, where the increase in the share of taxes on heavy industrial goods was very rapid after 1959/60. Textiles, tobacco, and petroleum have been and continued to be the major commodities from the point of view of revenue, largely because of their very heavy weight in taxes on domestic production. Whether or not the Taxation Enquiry Commission's fear [7, p. 176] is justified that revenue from domestic production of import substitutes would "adequately" replace revenue from import duties is not clear from these data. It is also not clear what criteria for a "proper" level of taxation of these goods would be, particularly in light of the licensing in all sectors previously and in many sectors currently. Much further study of this process and of the basic data on price, output, absorption, and profit movements is necessary before any conclusion can be reached.

¹³ An additional factor is the reduction in the size of the "miscellaneous and government" category in the revenue accounts after 1959/60. The underlying changes, however, are still too important to be obscured by this statistical failing.

TABLE IV
SHARE OF COMMODITY GROUPS PROVIDING LARGEST REVENUE:
1954/55 and 1962/63

I. Excise, Sales, and Import Duties combined (per cent of total for given year)

	1954/55	(1962/63)		(1954/55)	1962/63
10) Textiles except silk	22.3	(16.2)	10) Textiles except silk	(22.3)	16.2
26) Petroleum products	14.2	(11.0)	26) Petroleum products	(14.2)	11.0
8) Tobacco products	11.1	(8.5)*	8) Tobacco products	(11.1)	8.5*
Subtotal	47.6	(35.7)	Subtotal	(47.6)	35.7
	9.2	5.6	29) Basic metal manuf.	(2.4)	8.4*
	56.8	(41.3)	31) Elect. machinery	(1.1)	6.4*
			30) Machinery except elect.	(3.5)	5.7*
			4) Sugar	(9.2)	5.6
			Total	(63.8)	61.8

II. Excise and Sales Taxes on Domestic Production (per cent of total for given year)

	1954/55	(1962/63)		(1954/55)	1962/63
10) Textiles except silk	31.9	(28.5)*	10) Textiles except silk	(31.9)	28.5*
8) Tobacco products	22.6	(19.0)	8) Tobacco products	(22.6)	19.0
26) Petroleum products	10.2	(14.4)*	26) Petroleum products	(10.4)	14.4*
Subtotal	64.7	(61.9)	Subtotal	(64.7)	61.9
3) Salt	9.7	(1.7)*	27) Cement	(1.7)	5.5*
25) Ginned cotton	5.3	(2.0)	24) Vegt. products	(2.5)	4.7*
	79.7	(65.6)	4) Sugar	(3.8)	4.2
				72.7	76.3

III. Import Taxes and Sales Taxes on Imports (per cent of total for given year)

	1954/55	(1962/63)		(1954/55)	1962/63
10) Textiles except silk	16.9	(7.5)*	29) Basic metals and manuf.	(3.5)	13.11
26) Petroleum products	16.4	(8.6)*	31) Elect. manuf.	(1.5)	9.9*
4) Sugar	12.3	(6.5)*	30) Machinery except electrical	(5.5)	9.7*
Subtotal	45.6	22.6		(10.5)	32.7

Table IV—contd.

6) Silk and silk textiles	5.5	(0.1)*	26) Petroleum products	(16.4)	8.6*
30) Machinery except electrical	5.5	(9.7)	19) Cars, scooters, buses	(3.4)	7.6*
8) Tobacco products	4.6	(1.2)	10) Textiles except silk	(16.9)	7.5*
	61.2	33.6	4) Sugar	(12.3)	6.5*
			28) Transport materials	(2.6)	6.4*
				(62.1)	69.3

* Indicates a more rapid change in the share of the starred commodity groups in the total taxes of the type specified since 1959/60 than before 1959/60.

Source: See, Tables A-1 and A-3 in Appendix. Numbers refer to commodity groups in our classification given in Appendix Tables.

VI: CHANGE IN REVENUE STRUCTURE BY END-USE OF GOODS

In addition to the question of identifying the industrial products that yield revenue from their manufacture, sale, or import, there is also some interest in the *type* of good which is taxed. Do the taxes on consumption goods, raw materials, or capital goods yield most of the revenue? What has been the change in the revenue structure if we use such a classification? We have given some preliminary figures in this section, but an additional note of caution should be mentioned. *First*, the classification scheme is quite crude, and even though *most* of a given category (such as textiles other than silk) might be clearly consumer goods, there are some raw materials and "capital goods" included. *Second*, one could easily quarrel with the Planning Commission-ECAFE classification of these goods¹⁴, particularly the distinction between raw materials for capital goods and those for consumer-goods industries. We have tried to ease the problem somewhat by providing two alternatives to the reader. The revenue is classified by *i*) consumer goods including their raw materials, and capital goods including their raw materials, and *ii*) consumer goods, capital goods, and raw materials separately. It will be seen that regardless of the definition one prefers, certain basic changes have occurred in the structure of revenue.

In Table V we have given the distribution of revenue according to the use of the commodities, for imported and locally produced goods. Despite the crude classification system and the fact that a fairly large percentage of taxes on imports fell into the "miscellaneous and government" category, it is quite clear that the same changes pointed out in the previous section are reflected here too. In total revenue from taxes on imports and domestic production, the

¹⁴ The classification scheme appears as an appendix to [6].

TABLE V
PERCENTAGE DISTRIBUTION OF REVENUE FROM COMMODITIES BY END-USE

	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
EX + SLD + M + SLM									
Consumption goods and R.M.	62.5	55.3	57.3	54.0	54.0	53.7	52.5	52.4	49.9
Capital goods and R.M.	25.5	21.8	26.8	28.3	28.8	25.7	33.9	36.7	42.1
Consumption goods	56.8	51.0	52.0	49.4	49.2	48.8	47.9	47.1	44.8
Raw materials	24.5	21.4	25.1	25.5	25.7	22.3	27.5	29.5	30.6
Capital goods	6.8	4.6	7.0	7.4	7.9	8.3	11.0	12.5	16.7
EX + SLD									
Consumption goods and R.M.	34.9	86.5	85.2	82.5	82.1	84.7	80.6	78.9	73.5
Capital goods and R.M.	12.9	11.8	12.3	13.3	13.8	11.2	15.9	17.5	23.1
Consumption goods	78.4	81.0	79.3	77.4	76.9	79.9	76.0	74.6	68.4
Raw materials	18.9	16.8	17.7	17.3	17.5	15.0	19.4	20.7	26.5
Capital goods	0.5	0.5	0.6	1.1	1.4	1.0	1.1	1.2	1.6
M + SLM									
Consumption goods and R.M.	50.2	39.2	40.4	34.5	26.4	23.8	29.6	33.7	33.6
Capital goods and R.M.	32.8	27.2	35.7	38.6	43.6	39.4	48.6	50.2	55.3
Consumption goods	44.8	35.5	35.4	30.3	22.5	18.8	24.9	27.7	28.2
Raw materials	27.8	24.1	29.7	30.9	33.4	29.3	34.2	35.7	33.5
Capital goods	10.4	6.8	11.0	11.8	14.2	15.1	19.1	20.5	27.2
IMPORTS									
Consumption goods and R.M.	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	49.3	41.1	42.0	44.1	38.0	37.6
Capital goods and R.M.	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	50.8	58.8	58.0	55.9	61.9	62.3
Consumption goods	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	41.9	30.7	29.6	31.0	23.4	24.4
Raw materials	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	23.2	29.4	30.2	31.0	29.6	25.7
Capital goods	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	35.0	39.8	40.2	38.0	46.9	49.8

Notes: a) EX is excise duty; M is import duty; SLD and SLM are Sales taxes on domestic production and imports, respectively. Totals do not add to 100 because of miscellaneous and government accounts.
 b) 1958/59 is a fifteen-month fiscal year.

Sources: i) The data from Appendix tables.
 ii) Imports: [6.]

share of consumption goods and consumption-oriented raw materials declined continuously, and the share of capital-goods taxes rose. The latter change is particularly marked after 1959/60. We must point out that the basic classification scheme for revenue changed in 1959/60, eliminating a substantial part of the miscellaneous category. But the underlying trend is quite strong, as indicated by the increase of the share of capital goods and raw material in each year under the new classification.

Taxes on domestic output also exhibit characteristics similar to those suggested in the last section. Though the share of consumption goods and their raw materials is much higher in revenue from domestic taxes than from import-based taxes, their share in domestic-output taxes declined over the period. The share of tax revenue from capital-goods production, and particularly production of their raw materials, increased concomitantly. Again, there is a more rapid rate of change of the share after 1959/60 than before.

Within the revenue from taxes on imports, the relative shares of taxes on consumption and capital goods changes very sharply over the period, as was suggested in the last section. The relative position of consumption- and capital-goods taxes in total revenue was reversed, when taxes on raw materials are included with taxes on the using sector. Examining the revenue by types of goods separately, there was a rise in the share of raw-material taxes, but a much more rapid rise in the share of capital-goods taxes, accompanied by a fall in the share of consumer-goods taxes. The data on percentage distribution of imports classified by end-use of goods for 1957/58 to 1962/63 is also given in Table V for comparison. It can be seen that the changes in the revenue structure are a reflection of the changes in structure of imports. However, since the share of taxes on capital goods and their raw materials rose more rapidly than did these goods' share in the basic flow of imports, we can infer that there was a significant impact on revenue due to the revised tariff schedule and changes in the rates of sales tax on imports after 1959/60.

The additional classification according to type of use of commodity adds very little to the knowledge of import-tax revenue structure gained in the last section. The basic conclusions remain. There has been a shift *within* tax revenue, both on imports and on domestic industrial production over the period studied. The share of revenue provided by taxes on heavy industrial goods and industrial raw-materials has risen, while the share provided by light and consumer-goods industries has declined. This was due both to changes in the structure of imports and domestic industrial production and to changes in the rate of taxes on these flows of commodities.

VII: CONCLUSION

The changes in revenue receipts from indirect taxes in Pakistan over the past nine years have been summarized at each stage of this paper, and there is little need to repeat them here. However, we would like to point up some questions which remain open, and bear much further investigation.

First is the question of the elasticity of the central indirect taxes by commodity groups, with respect to the change in the underlying flows of goods.

Second, as mentioned in Section III, is the problem of identifying, when possible, the sectors or subsectors of the economy that have (short-run?) reductions in real incomes due to the system of indirect taxes.

Third is the more general question of the effect of indirect taxes on the relative prices of the commodities taxed. We have pointed out above that this is a somewhat different problem in an economy in which licensing of production, investment, and imports is prevalent than it is in a relatively "free" economy.

Fourth is the projection of revenue from indirect taxes into the third-plan period. Since the preliminary outlines for the Third Plan have suggested an additional Rs. 3,000 million of tax revenue will be needed to offset the projected increase in government expenditure not financed abroad, it is essential to obtain some estimates and some understanding of the revenue implications of the other aspects of the Plan targets, under various assumptions about the rates of taxation.

Finally, since there are two basic alternatives to increased indirect taxes on production and imports, *i*) increased income and corporation taxes, or *ii*) increased land taxes, the effects of these alternative types of taxes must be compared with the likely impact of indirect taxes, both with respect to past performance and with respect to future revenue, price, and income distribution effects.

In pointing out the major changes that have taken place in the revenue structure and by suggesting some of the implications of these changes, we hope that more attention will be paid to the impact of these taxes, which yield three times the combined revenue of all other taxes in Pakistan. This large subsector of the public economy has too long been neglected, and we hope the interest of analysis in this problem will be more serious in the future.

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Appendix

TABLE A-1

EXCISE PLUS SALES TAX ON DOMESTIC OUTPUT PLUS IMPORT PLUS SALES TAXES ON IMPORTS
ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
	(.....in thousand rupees.....)								
1) Soap, toilets and cosmetics	22,10	33,12	25,48	39,46	47,21	1,49,69	1,83,76	1,92,03	2,20,76
2) Matches and other explosives	75,05	83,01	1,00,03	1,09,02	1,19,01	1,87,00	1,97,85	2,01,84	1,64,01
3) Salt	2,55,00	2,46,00	2,26,00	1,99,00	1,85,00	2,50,00	1,86,00	1,59,00	1,26,00
4) Sugar and sweetmeats	6,69,79	6,53,56	6,57,45	8,27,90	4,01,00	2,51,10	3,15,52	7,44,83	9,93,24
5) Medicines and chemical products	65,79	76,06	72,40	99,97	89,25	1,09,34	3,60,09	4,21,62	4,11,52
6) Silk, yarn and silk textiles	2,53,98	2,71,09	4,24,93	2,85,26	3,88,53	4,07,03	51,60	13,18	16,46
7) Glassware, china, etc.	15,05	19,69	26,91	26,71	38,55	44,91	2,52,12	1,92,48	2,84,36
8) Tobacco, cigars and cigarettes	8,06,48	8,81,75	9,86,72	10,29,07	12,19,33	11,65,80	11,69,11	12,49,88	15,17,19
9) Coffee, tea, spice and betelnut	94,70	95,16	96,22	84,67	1,09,74	87,42	4,40,64	3,65,93	3,03,28
10) All textiles other than silk	16,22,07	16,39,97	14,96,77	15,27,21	19,51,15	21,03,57	28,66,16	29,66,29	28,83,87
11) Spirits, wines, liquors, etc.	1,07,64	1,20,15	1,30,78	11,20,99	1,15,94	1,33,53	1,36,07	1,70,37	1,80,30
12) All precious stones and metals	3,78	5,40	3,99	4,71	5,14	4,79	33,11	40,06	45,06
13) Refrigeration and airconditioning equipment	1,56	3,31	11,21	7,78	7,59	10,72	14,27	9,65	8,25
14) Works of Art	1	0	5	1	0	0	0	1	15
15) Arms and ammunition	1,33	1,70	2,70	2,58	2,23	3,23	15,49	19,33	24,33
16) Meat, fish and their preparation	50,37	52,14	53,96	41,06	45,54	60,95	97,45	1,01,07	1,42,77
17) Furniture and products thereof	18,74	24,98	21,52	21,54	32,72	35,44	45,22	15,85	63,66
18) Leather and products thereof	13,60	8,31	22,26	20,21	33,72	34,57	1,20,98	1,13,14	1,37,01
19) Cars, scooters, busses and parts	1,58,32	1,50,88	2,09,04	2,13,22	2,93,48	2,11,37	5,66,32	6,56,21	8,12,76

(contd.)

TABLE A-1—*contd.*

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
20) Photographic and cinematographic	11,04	15,08	16,87	17,99	17,67	26,31	70,65	1,16,12	1,51,60
21) Paper, pulp and stationery	1,21,34	1,10,50	1,35,15	1,20,56	1,16,47	1,01,81	2,02,43	2,54,18	3,17,72
22) Paints, varnishes and dyes	32,28	19,20	20,17	25,92	50,42	59,71	1,14,06	1,62,45	1,50,67
23) Rubber and products thereof	1,17,27	98,11	1,38,99	1,33,31	1,29,83	1,80,65	1,20,24	1,63,43	1,53,06
24) Vegetables and products thereof	71,12	64,50	1,04,69	1,23,03	1,95,87	2,19,41	3,42,00	3,87,51	4,95,13
25) Ginned cotton, jute and hemp	1,39,07	1,20,61	1,43,94	1,25,06	1,45,34	1,55,74	1,49,88	1,36,92	1,50,65
26) Petroleum products, oils, etc.	10,31,51	10,40,40	12,10,48	13,41,57	14,63,15	13,53,65	16,38,77	16,74,97	19,62,92
27) Cement	45,24	37,00	49,34	65,04	1,11,01	67,33	3,14,91	3,59,23	4,05,83
28) Transport material and railway articles	1,18,49	1,01,34	1,29,98	1,32,07	1,64,74	1,63,70	3,07,35	5,20,18	6,73,59
29) Iron, steel and manufacture thereof	1,71,68	2,62,63	3,09,15	3,93,94	3,73,62	2,88,07	10,00,96	12,20,75	14,97,97
30) Machinery other than electrical	2,53,35	1,49,43	2,21,71	2,68,38	3,14,12	4,93,30	4,76,04	6,47,29	10,20,05
31) Electrical machinery	83,60	85,63	1,77,06	2,07,32	1,85,93	1,81,39	5,18,16	6,51,45	11,37,56
32) Government account	1,60,23	2,85,57	2,92,62	3,53,68	3,80,51	2,66,87	8,96,85	8,88,95	5,63,72
33) Miscellaneous	6,83,81	15,96,59	10,58,51	12,76,38	13,47,01	19,54,72	10,23,54	7,93,03	8,35,87
<i>Total</i>	72,75,39	83,52,87	85,77,08	92,44,62	100,80,82	107,63,12	142,27,60	156,09,23	178,46,32

Source: Tables A-2 plus A-3.

TABLE A-2
EXCISE DUTY PLUS SALES TAX ON DOMESTIC GOODS
ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
	(.....in thousand rupees.....)								
1) Soap, toilets and cosmetics	14,71	21,64	17,43	31,48	41,80	1,40,15	1,21,34	1,39,88	1,43,50
2) Matches and other explosives	62,00	83,00	1,00,00	1,09,00	1,19,00	1,87,00	1,97,00	2,01,00	1,62,00
3) Salt	2,55,00	2,46,00	2,26,00	1,99,00	1,85,00	2,50,00	1,86,00	1,59,00	1,26,00
4) Sugar and sweetmeats	99,46	1,51,46	1,50,79	1,61,67	2,30,38	2,51,03	2,16,60	1,82,18	3,06,35
5) Medicines and chemical products	15,57	32,95	17,23	19,28	33,86	33,00	43,72	56,63	78,77
6) Silk, yarn and silk textiles	—	—	—	—	—	—	—	—	—
7) Glassware, china, etc.	2,47	1,99	2,98	2,28	4,07	6,05	3,96	1,98	3,23
8) Tobacco, cigars and cigarettes	5,95,00	7,02,00	7,74,00	8,63,00	11,04,00	10,54,00	10,64,00	11,08,00	13,89,00
9) Coffee, tea, spice and betelnut	68,00	60,00	70,00	59,00	96,00	78,00	4,17,00	3,50,00	2,82,00
10) All textiles other than silk	8,39,53	9,33,71	10,58,11	12,78,87	17,58,86	19,37,44	23,08,22	22,58,71	20,91,67
11) Spirits, wines, liquors, etc.	31,98	35,30	39,07	29,82	32,07	31,52	36,09	44,26	50,59
12) All precious stones and metals	1,82	1,91	1,88	2,01	3,73	97	46	33	80
13) Refrigeration and airconditioning equipment	—	—	—	—	—	—	—	—	—
14) Works of Art	—	—	—	—	—	—	—	—	—
15) Arms and ammunition	—	—	—	—	—	—	—	—	—
16) Meat, fish and their preparation	—	—	—	—	—	—	—	—	—
17) Furniture and products thereof	3,27	3,97	5,22	4,29	12,27	10,58	8,62	10,62	11,06
18) Leather and products thereof	12,60	6,70	15,59	17,43	31,55	31,61	39,57	39,47	40,75
19) Cars, scooters, busses and parts	13	8	1	4	3,21	11,21	12,66	12,74	13,82

(contd.)

TABLE A-2—*contd.*

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
20) Photographic and cinematographic	—	—	—	—	—	—	—	—	—
21) Paper, pulp and stationery	12,77	18,40	26,03	35,68	51,87	33,41	56,98	70,79	1,34,11
22) Paints, varnishes and dyes	4,07	6,35	7,48	10,92	37,73	41,65	44,20	50,13	51,24
23) Rubber and products thereof	14,63	13,61	13,81	20,82	25,10	23,27	39,72	25,94	24,84
24) Vegetables and products thereof	66,43	61,23	98,74	1,18,89	1,93,00	2,16,82	2,31,63	2,89,90	3,56,39
25) Ginned cotton, jute and hemp	1,39,00	1,20,60	1,43,94	1,25,06	1,45,34	1,55,74	1,49,88	1,36,92	1,50,65
26) Petroleum products, oils, etc.	2,70,00	2,73,00	2,97,00	3,71,00	4,76,00	4,47,00	5,11,00	5,56,00	10,54,00
27) Cement	45,24	37,00	49,34	65,04	1,09,97	67,31	3,14,91	3,59,23	4,05,83
28) Transport material and railway articles	—	—	—	—	—	—	—	—	—
29) Iron, steel and manufacture thereof	11,70	15,22	34,41	19,08	32,70	24,22	1,24,39	1,44,64	1,19,30
30) Machinery other than electrical	—	—	—	—	—	—	—	—	—
31) Electrical machinery	12,03	14,11	20,79	42,44	64,97	42,41	56,45	67,39	99,26
32) Government account	—	—	—	—	—	—	—	—	—
33) Miscellaneous	56,81	49,62	75,49	1,45,79	2,02,19	1,97,56	2,17,53	2,12,84	2,31,65
<i>Total</i>	26,34,22	28,89,85	32,45,34	37,31,89	49,94,67	52,71,95	64,01,93	64,78,58	73,26,81

Source : Tables A-4 plus A-6.

TABLE A-3
IMPORT DUTY PLUS SALES TAX ON IMPORTS
ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(..... in thousand rupees.....)									
1) Soap, toilets and cosmetics	7,39	11,48	8,05	7,98	5,41	9,54	62,42	52,15	77,26
2) Matches and other explosives	13,05	1	3	2	1	—	85	84	2,01
3) Salt	—	—	—	—	—	—	—	—	—
4) Sugar and sweetmeats	5,70,33	5,02,10	5,06,66	6,66,23	1,70,62	7	98,92	5,62,65	6,86,89
5) Medicines and chemical products	50,22	43,11	55,17	80,69	55,39	76,34	3,16,37	3,64,99	3,32,75
6) Silk, yarn and silk textiles	2,53,98	2,71,09	4,24,93	2,85,26	3,88,53	4,07,03	51,60	13,18	11,46
7) Glassware, china, etc.	12,58	17,70	23,93	24,43	34,48	38,86	2,48,16	1,90,50	2,81,13
8) Tobacco, cigars and cigarettes	2,11,48	1,79,75	2,12,72	1,66,07	1,15,33	1,11,80	1,05,11	1,41,88	1,28,19
9) Coffee, tea, spice and betelnut	26,70	35,16	26,22	25,67	13,74	9,42	23,64	15,93	21,28
10) All textiles other than silk	7,82,54	7,06,26	4,38,66	2,48,34	1,92,29	1,66,13	5,57,94	7,07,58	7,92,20
11) Spirits, wines, liquors, etc.	75,66	84,85	91,71	91,17	83,87	1,02,01	99,98	1,26,11	1,29,71
12) All precious stones and metals	1,96	3,49	2,11	2,70	1,41	3,82	32,65	39,73	44,26
13) Refrigeration and airconditioning equipment	1,56	3,31	11,21	7,78	7,59	10,72	14,27	9,65	8,25
14) Works of Art	1	0	5	1	0	0	0	1	15
15) Arms and ammunition	1,33	1,70	2,70	2,58	2,23	3,23	15,49	19,33	24,33
16) Meat, fish and their preparation	50,37	52,14	53,96	41,06	45,54	60,95	97,45	1,01,07	1,42,77
17) Furniture and products thereof	15,47	21,01	16,30	17,25	20,45	24,86	36,60	5,23	52,60
18) Leather and products thereof	1,00	1,61	6,67	2,78	2,17	2,96	81,41	73,67	96,26
19) Cars, scooters, busses and parts	1,58,19	1,50,80	2,09,03	2,13,18	2,90,27	2,00,16	5,53,66	6,43,47	7,98,94

(contd.)

TABLE A-3—contd.

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/23
20) Photographic and cinematographic	11,04	15,08	16,87	17,99	17,67	26,31	70,65	1,16,12	1,51,60
21) Paper, pulp and stationery	1,08,57	92,10	1,09,12	84,88	64,60	68,40	1,45,45	1,83,39	1,83,61
22) Paints, varnishes and dyes	28,21	12,85	12,69	15,00	12,69	18,06	69,86	1,12,32	99,43
23) Rubber and products thereof	1,02,64	84,50	1,25,18	1,12,49	1,04,73	1,57,38	80,52	1,37,49	1,28,22
24) Vegetables and products thereof	4,69	3,27	5,95	4,14	2,87	2,59	1,10,37	97,61	1,38,74
25) Ginned cotton, jute and hemp	7	1	0	0	0	0	0	0	0
26) Petroleum products, oils, etc.	7,61,51	7,67,40	9,13,48	9,70,57	9,87,15	9,06,65	11,27,77	11,18,97	9,08,92
27) Cement	—	—	—	—	1,04	2	—	—	—
28) Transport material and railway articles	1,18,49	1,01,34	1,29,98	1,32,07	1,64,74	1,63,70	3,07,35	5,20,18	6,73,59
29) Iron, steel and manufacture thereof	1,59,98	2,47,41	2,74,74	3,74,86	3,40,92	2,63,85	8,76,57	10,76,11	13,78,67
30) Machinery other than electrical	2,53,35	1,49,43	2,21,71	2,68,38	3,14,12	4,93,30	4,76,04	6,47,29	10,20,05
31) Electrical machinery	71,57	71,52	1,56,27	1,64,88	1,20,96	1,38,98	4,61,71	5,84,06	10,38,30
32) Government account	1,60,23	2,85,57	2,92,62	3,53,68	3,80,51	2,66,87	8,96,85	8,88,95	5,63,72
33) Miscellaneous	6,27,00	15,46,97	9,83,02	11,30,59	11,44,82	17,57,16	8,06,01	5,80,19	6,04,22
<i>Total</i>	46,41,17	54,63,02	53,31,74	55,12,73	50,86,15	54,91,17	78,25,67	91,30,65	105,19,51

Source: Tables A-5 plus A-7.

TABLE A-4
COLLECTION OF EXCISE DUTY—ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
	(.....in lakh rupees.....)								
1) Soap, toilets and cosmetics	—	—	—	—	—	43	44	53	55
2) Matches and other explosives	62	83	1,00	1,09	1,19	1,87	1,97	2,01	1,62
3) Salt	2,55	2,46	2,26	1,99	1,85	2,50	1,86	1,59	1,26
4) Sugar and sweetmeats	95	1,47	1,45	1,57	2,24	2,45	2,13	1,79	3,04
5) Medicines and chemical products	—	—	—	—	—	—	—	—	—
6) Silk, yarn and silk textiles	—	—	—	—	—	—	—	—	—
7) Glassware, china, etc.	—	—	—	—	—	—	—	—	—
8) Tobacco, cigars and cigarettes	5,95	7,02	7,74	8,63	11,04	10,54	10,64	11,08	13,89
9) Coffee, tea, spice and betelnut	68	60	70	59	96	78	4,17	3,50	2,82
10) All textiles other than silk	3,31	3,61	4,17	5,23	7,35	8,88	9,72	9,76	9,19
11) Spirits, wines, liquors, etc.	—	—	—	—	—	—	—	—	—
12) All precious stones and metals	—	—	—	—	—	—	—	—	—
13) Refrigeration and airconditioning equipment	—	—	—	—	—	—	—	—	—
14) Works of Art	—	—	—	—	—	—	—	—	—
15) Arms and ammunition	—	—	—	—	—	—	—	—	—
16) Meat, fish and their preparation	—	—	—	—	—	—	—	—	—
17) Furniture and products thereof	—	—	—	—	—	—	—	—	—
18) Leather and products thereof	—	—	—	—	—	—	—	—	—
19) Cars, scooters, busses and parts	—	—	—	—	—	—	—	—	—
20) Photographic and cinematographic	—	—	—	—	—	—	—	—	—

(contd.)

TABLE A-4—*contd.*

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
21) Paper, pulp and stationery	—	—	—	—	—	—	—	—	—
22) Paints, varnishes and dyes	—	—	—	1	17	18	18	21	21
23) Rubber and products thereof	9	9	8	13	14	13	15	15	16
24) Vegetables and products thereof	8	11	17	18	27	45	56	75	98
25) Ginned cotton, jute and hemp	—	—	—	—	—	—	—	—	—
26) Petroleum products, oils, etc.	2,70	2,73	2,97	3,71	4,76	4,47	5,11	5,56	10,54
27) Cement	—	—	—	—	—	—	1,63	1,91	2,14
28) Transport material and railway articles	—	—	—	—	—	—	—	—	—
29) Iron, steel and manufacture thereof	—	—	—	—	—	—	71	95	73
30) Machinery other than electrical	—	—	—	—	—	—	—	—	—
31) Electrical machinery	—	—	—	—	—	—	—	—	—
32) Government account	—	—	—	—	—	—	—	—	—
33) Miscellaneous	9	5	17	62	78	50	53	37	38
Total	17,02	18,97	20,71	23,75	30,75	33,18	39,80	40,16	47,51

Source: Central Board of Revenue, Statistical Office, unpublished data reclassified at PJDE.

TABLE A-5
COLLECTION OF IMPORT DUTY—ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(.....in thousand rupees.....)									
1) Soap, toilets and cosmetics	—	—	—	—	—	—	42,06	45,12	67,04
2) Matches and other explosives	13,05	1	3	2	1	—	42,85	84	2,01
3) Salt	—	—	—	—	—	—	—	—	—
4) Sugar and sweetmeats	5,70,33	5,02,10	5,06,66	6,66,23	1,70,62	7	98,92	5,62,65	6,86,89
5) Medicines and chemical products	1,39	96	1,58	1,53	1,33	2,51	2,13,96	2,61,23	2,12,29
6) Silk, yarn and silk textiles	2,48,78	2,68,45	4,16,28	2,83,65	3,87,51	4,02,32	46,65	9,91	8,67
7) Glassware, china, etc.	—	—	—	—	—	—	1,82,06	1,44,64	1,79,78
8) Tobacco, cigars and cigarettes	2,11,48	1,79,75	2,12,72	1,66,07	1,15,33	1,11,80	1,05,11	1,41,88	1,28,19
9) Coffee, tea, spice and betelnut	26,70	35,16	26,22	25,67	13,74	9,42	23,64	15,93	21,28
10) All textiles other than silk	5,69,14	4,95,45	2,61,18	1,30,55	75,66	75,55	4,59,24	5,62,42	6,56,76
11) Spirits, wines, liquors, etc.	59,65	59,67	66,55	68,43	61,71	73,36	76,19	99,37	90,45
12) All precious stones and metals	68	79	47	77	55	35	25,91	30,04	37,72
13) Refrigeration and airconditioning equipment	—	—	—	—	—	—	—	—	—
14) Works of Art	—	—	—	—	—	—	—	—	—
15) Arms and ammunition	—	—	—	—	—	—	12,24	10,14	19,25
16) Meat, fish and their preparation	—	—	—	—	—	—	1,34	1,91	4,58
17) Furniture and products thereof	—	—	—	—	—	—	—	—	—
18) Leather and products thereof	44	39	71	1,30	82	5	7,86	11,33	7,70
19) Cars, scooters, busses and parts	1,58,19	1,50,80	2,09,03	2,13,18	2,90,27	2,00,16	5,53,66	6,43,47	7,98,94

(contd.)

TABLE A-5—contd.

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
20) Photographic and cinematographic	4,10	4,83	5,40	5,87	5,47	5,86	67,45	94,16	1,11,82
21) Paper, pulp and stationery	86,69	75,18	87,51	69,18	52,69	53,28	1,08,01	1,41,90	1,46,58
22) Paints, varnishes and dyes	28,21	12,85	12,69	15,00	12,69	18,06	69,86	1,12,32	99,43
23) Rubber and products thereof	74,64	57,31	82,62	74,10	64,27	86,98	78,81	1,00,33	1,24,75
24) Vegetables and products thereof	—	—	—	—	—	—	1,00,69	94,73	1,37,02
25) Ginned cotton, jute and hemp	—	—	—	—	—	—	—	—	—
26) Petroleum products, oils, etc.	6,58,50	6,54,04	7,55,72	8,39,32	8,56,62	7,78,86	9,67,41	9,96,23	7,65,84
27) Cement	—	—	—	—	1,04	2	—	—	—
28) Transport material and railway articles	15,99	17,12	28,05	39,25	38,90	53,13	1,27,78	2,24,18	2,69,65
29) Iron, steel and manufacture thereof	85,23	1,25,43	1,34,63	1,96,01	1,82,36	1,14,42	6,12,09	7,52,66	9,16,48
30) Machinery other than electrical	2,53,35	1,49,43	2,21,71	2,68,38	3,14,12	4,93,30	4,76,04	6,47,29	10,20,05
31) Electrical machinery	14,01	9,42	21,55	31,56	30,76	32,50	3,05,10	3,84,34	6,11,39
32) Government account	—	—	—	—	—	—	—	—	—
33) Miscellaneous	5,88,28	14,87,40	9,03,10	10,60,04	10,79,13	16,31,20	7,30,50	5,46,87	4,89,86
<i>Total</i>	36,68,83	42,86,54	39,54,41	41,56,11	37,55,00	41,43,20	54,92,98	66,35,89	76,14,42

Source: Central Board of Revenue, Statistical Office, unpublished data reclassified at PIDE.

TABLE A-6
COLLECTION OF SALES TAX ON DOMESTIC GOODS—ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(..... in thousand rupees.....)									
1) Soap, toilets and cosmetics	14,71	21,64	17,43	31,48	41,80	97,15	77,34	86,88	88,50
2) Matches and other explosives	—	—	—	—	—	—	—	—	—
3) Salt	—	—	—	—	—	—	—	—	—
4) Sugar and sweetmeats	4,46	4,46	5,79	4,67	6,38	6,03	3,60	3,18	2,35
5) Medicines and chemical products	15,57	32,95	17,23	19,28	33,86	33,00	43,72	56,63	78,77
6) Silk, yarn and silk textiles	—	—	—	—	—	—	—	—	—
7) Glassware, china, etc.	2,47	1,99	2,98	2,28	4,07	6,05	3,96	1,98	3,23
8) Tobacco, cigarettes and cigars	—	—	—	—	—	—	—	—	—
9) Coffee, tea, spice and betelnut	—	—	—	—	—	—	—	—	—
10) All textiles other than silk	5,08,53	5,72,71	6,41,11	7,55,87	10,23,86	10,49,44	13,36,22	12,82,71	11,72,67
11) Spirits, wines, liquors, etc.	31,98	35,30	39,07	29,82	32,07	31,52	36,09	44,26	50,59
12) All precious stones and metals	1,82	1,91	1,88	2,01	3,73	97	46	33	80
13) Refrigeration and airconditioning equipment	—	—	—	—	—	—	—	—	—
14) Works of Art	—	—	—	—	—	—	—	—	—
15) Arms and ammunition	—	—	—	—	—	—	—	—	—
16) Meat, fish and their preparations	—	—	—	—	—	—	—	—	—
17) Furniture and products thereof	3,27	3,97	5,22	4,29	12,27	10,58	8,62	10,62	11,06
18) Leather and products thereof	12,60	6,70	15,59	17,43	31,55	31,61	39,57	39,47	40,75
19) Cars, scooters, busses and parts	13	8	1	4	3,21	11,21	12,66	12,74	13,82

(contd.)

TABLE A-6—*contd.*

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
20) Photographic and cinematographic	—	—	—	—	—	—	—	—	—
21) Paper, pulp and stationery	12,77	18,40	26,03	35,68	51,87	33,41	56,98	70,79	1,34,11
22) Paints, varnishes and dyes	4,07	6,35	7,48	9,92	20,73	23,65	26,20	29,13	30,24
23) Rubber and products thereof	5,63	4,61	5,81	7,82	11,10	10,27	24,72	10,94	8,84
24) Vegetables and products thereof	58,43	50,23	81,74	1,00,89	1,66,00	1,71,82	1,75,63	2,14,90	2,58,39
25) Ginned cotton, jute and hemp	1,39,00	1,20,60	1,43,94	1,25,06	1,45,34	1,55,74	1,49,88	1,36,92	1,50,65
26) Petroleum products, oils, etc.	—	—	—	—	—	—	—	—	—
27) Cement	45,24	37,00	49,34	65,04	1,09,97	67,31	1,51,91	1,68,23	1,91,83
28) Transport material and railway articles	—	—	—	—	—	—	—	—	—
29) Iron, steel and manufacture thereof	11,70	15,22	34,41	19,08	32,70	24,22	53,39	49,64	46,30
30) Machinery other than electrical	—	—	—	—	—	—	—	—	—
31) Electrical machinery	12,03	14,11	20,79	42,44	64,97	42,41	56,45	67,39	99,26
32) Government account	—	—	—	—	—	—	—	—	—
33) Miscellaneous	47,81	44,62	58,49	83,79	1,24,19	1,47,56	1,64,53	1,75,64	1,93,65
<i>Total</i>	9,32,22	9,92,85	11,74,34	13,56,89	19,19,67	19,53,95	24,21,93	24,62,58	25,75,81

Source: Central Board of Revenue, Statistical Office, unpublished data reclassified at PIDE.

TABLE A-7
COLLECTION OF SALES TAX ON IMPORTS—ALL PAKISTAN

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
(.....in thousand rupees.....)									
1) Soap, toilets and cosmetics	739	1,148	805	798	541	954	2,036	703	1,022
2) Matches and other explosives	—	—	—	—	—	—	—	—	—
3) Salt	—	—	—	—	—	—	—	—	—
4) Sugar and sweetmeats	—	—	—	—	—	—	—	—	—
5) Medicines and chemical products	4,883	4,215	5,359	7,916	5,406	7,383	10,241	10,376	12,046
6) Silk, yarn and silk textiles	520	264	865	161	102	471	495	327	279
7) Glassware, china, etc.	1,258	1,770	2,393	2,443	3,448	3,886	6,610	4,586	10,135
8) Tobacco, cigars and cigarettes	—	—	—	—	—	—	—	—	—
9) Coffee, tea, spice and betelnut	—	—	—	—	—	—	—	—	—
10) All textiles other than silk	21,340	21,081	17,748	11,779	11,663	9,058	9,870	14,516	13,544
11) Spirits, wines, liquors, etc.	1,601	2,518	2,516	2,274	2,216	2,865	2,379	2,674	3,926
12) All precious stones and metals	128	270	164	103	86	347	674	969	654
13) Refrigeration and airconditioning equipment	156	331	1,121	778	759	1,072	1,427	965	825
14) Works of Art	1	0	5	1	—	—	—	1	15
15) Arms and ammunition	133	170	270	258	223	323	325	919	508
16) Meat, fish and their preparation	5,037	5,214	5,396	4,106	4,554	6,095	9,611	9,916	13,819
17) Furniture and products thereof	1,547	2,101	1,630	1,725	2,045	2,486	3,660	523	5,260
18) Leather and products thereof	56	122	596	148	135	291	7,355	6,234	8,856
19) Cars, scooters, busses and parts	—	—	—	—	—	—	—	—	—

(contd.)

TABLE A-7—contd.

Description	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
20) Photographic and cinematographic	694	1,025	1,147	1,212	1,220	2,045	320	2,196	3,978
21) Paper, pulp and stationery	2,188	1,692	2,161	1,570	1,191	1,512	3,744	4,149	3,703
22) Paints, varnishes and dyes	—	—	—	—	—	—	—	—	—
23) Rubber and products thereof	2,800	2,719	4,256	3,839	4,046	7,040	171	3,716	347
24) Vegetables and products thereof	469	327	595	414	287	259	968	288	172
25) Ginned cotton, jute and hemp	7	1	0	0	0	0	0	0	0
26) Petroleum products, oils, etc.	10,301	11,336	15,776	13,125	13,113	12,779	16,036	12,274	14,308
27) Cement	—	—	—	—	—	—	—	—	—
28) Transport material and railway articles	10,250	8,422	10,193	9,282	12,584	11,057	17,957	29,600	40,394
29) Iron, steel and manufacture thereof	7,475	12,198	14,010	17,885	15,856	14,943	26,448	32,345	46,219
30) Machinery other than electrical	—	—	—	—	—	—	—	—	—
31) Electrical machinery	5,756	6,210	13,472	13,332	9,020	10,648	15,661	19,972	42,691
32) Government account	16,023	28,557	29,262	35,368	38,051	26,687	89,685	88,895	56,372
33) Miscellaneous	3,872	5,957	7,993	7,055	6,569	12,596	7,596	3,332	11,436
34) <i>Total</i>	97,234	117,648	137,733	135,662	133,115	134,797	233,269	249,476	290,509

Source: Central Board of Revenue, Statistical Office, unpublished data reclassified at PIDE.

TABLE A-8
TAXES ON EXPORTS—ALL PAKISTAN

	1954/55	1955/56	1956/57	1957/58	1958/59	1959/60	1960/61	1961/62	1962/63
	(.....in thousand rupees.....)								
<i>Sales Tax on Exports (SLX)</i>									
1) Fresh fish	1,792	1,949	1,672	1,188	1,406	2,069	2,919	4,420	7,220
2) Poultry and eggs	813	850	1,036	459	8	14	191	183	360
<i>Total</i>	2,605	2,799	2,708	1,647	1,413	2,083	3,106	4,602	7,581
<i>Export Duty (X)</i>									
1) Raw jute	66,002	95,588	77,164	82,654	81,786	86,421	53,743	70,827	73,440
2) Raw cotton	54,828	106,416	80,234	47,866	54,278	26,951	19,913	18,100	27,505
3) Skins and hides	1,764	121	1	13	—	—	—	—	—
4) Rice	558	117	—	—	—	—	—	—	—
5) Tea	—	1,705	5,759	1,296	2,463	12,650	—	—	—
6) Fish	2,722	2,550	2,174	1,476	1,435	1,651	1,993	2,486	3,958
7) Miscellaneous	70	58	112	2	88	102	—	—	—
<i>Total</i>	125,946	206,560	165,442	133,306	140,051	127,774	75,649	91,413	104,904
<i>SLX + X</i>	128,551	209,359	168,150	134,953	141,464	129,857	78,755	96,015	112,485

Source: Central Board of Revenue, Statistical Office.