

Brief Description for
Currently available 19 Reports
from
"VSTAT"
(VAT – STATISTICS)

Currently VSTAT is able to generate 19 different reports. All reports are classified into three (3) categories:

- A. Standalone Report --- 4 reports**

- B. Comparative --- 9 reports**

- C. Six Commissionerate Report --- 6 reports**

A. Standalone Report :

1. Standalone **Total** Report :

a) For *Unique* Commissionerate :

It provides statements of collection of taxes for a unique commissionerate for an specific period (e.g. 1 month, 2 months, 3 months, 4 months etc.) against each item (e.g. Biri, Cigarette, ---etc.) classifying them into taxpayer categories (e.g. Excise, VAT Production, VAT Service, etc.). It also provides group summary against each taxpayer category. Finally it produces a summary report from which one can easily get collection figures of TOTAL VAT, TOTAL SD, TOTAL ED, TOTAL TT etc. On the other hand it provides figures for TOTAL COLLECTION from excisable items. TOTAL COLLECTION from Production. TOTAL COLLECTION from Serviceable items etc.

b) For *all* Commissionerate :

It provides statements of collection of taxes for all commissionerates for an specific period (e.g. 1 month, 2 months, 3 months, 4 months etc.) against each item (e.g. Biri, Cigarette, ---- etc.) classifying them into taxpayer categories (e.g. Excise, VAT Production, VAT Service, --- etc.). It also provides group summary against each taxpayer category. Finally it produce a summary report from which one can easily get collection figures of TOTAL VAT, TOTAL SD, TOTAL ED, TOTAL TT etc. On the other hand it provides figures for TOTAL COLLECTION from excisable items. TOTAL COLLECTION from Production, TOTAL COLLECTION from Serviceable items etc.

2. Standalone Monthly Report:

a) For *Unique* Commissionerate :

It provides statements of collection of taxes for a unique commissionerate for a fiscal year of collection for any consecutive 12 months, against each item (e.g. Biri, Cigarette, ---- etc.) classifying them into taxpayer categories (e.g. Excise, VAT Production, VAT Service, ---- etc). This Report shows sum of first six months collection and that for second six months and 12 months total. By using this report 12 months collection can be inspected at a glance. It also provides group summary against each taxpayer category. Finally it produces summary report from which one can easily get collection figures of TOTAL VAT, TOTAL SD, TOTAL ED, TOTAL TT etc. On the other hand it provides figures for TOTAL COLLECTION from excisable items, TOTAL COLLECTION from Production, TOTAL COLLECTION from Service items etc.

B. Comparative Report :

This report provides a comparative statement of collections against each item for two separate periods. For example one can compare collection of each item for Jan.

96-Mar. 96 with the collection of the same items for the period Jan. 95- Mar. 95. It is also possible to compare collection of Jan. 96-Mar. 96 with that for Jul. 96-Sep. 96 (i.e. comparison between different quarters of the year or with different quarters of a different year. It also provides group summary against each taxpayer category for two periods, shows the absolute increase/decrease, percentage increase/decrease etc. Finally it produces a summary report from which one can easily get collection figures of TOTAL VAT, TOTAL SD, TOTAL ED, TOTAL TT etc. for two periods and their increment/decrements etc.. On the other hand it provides figures for TOTAL COLLECTION from excisable items, TOTAL COLLECTION from Production, TOTAL COLLECTION from Serviceable items etc. for two periods.

A total of 9 (nine) reports can be generated by adopting following combinations :

1. Comparison Between collection of **unique** commissionerate for two periods for–
 - a) All Items
 - b) Increasing Items
 - c) Decreasing Items.

2. Comparison Between collection of **two different** commissionerates for two periods for–
 - a) All Items
 - b) Increasing Items
 - c) Decreasing Items.

3. Comparison Between collection of **all** commissionerates for two periods for–
 - a) All Items
 - b) Increasing Items
 - c) Decreasing Items.

C. Six Commissionerate Report :

This report provides collection reports of each item for a certain period (say Jan. 96-Mar. 96) for each commissionerate at a glance. Each commissionerate's figure is represented as a separate column. It also provides collection of that item for the same period of the previous year for each commissionerate also. The report contains sum of all commissionerate's figure for current period as well as for previous period.

It also provides a comparison (increase/decrease) both in items of absolute value and percentage figure.

A total of 6 (six) reports can be generated by adopting following combinations :

1. Comparison Between collection of all comm. for two **similar** periods between two years for:

- a) All Items
- b) Increasing Items
- c) Decreasing Items.

2. Comparison Between collection of all comm. for two **dissimilar** periods between two years for:

- a) All Items
- b) Increasing Items
- c) Decreasing Items.

Future development :

All reports mentioned above are generated and used at NBR. All these reports provide statements in terms of the Commissionerate DATA. Each commissionerate may similarly need such 19 another report in terms of their divisional data. Each Division in turn may similarly need such 19 another report in terms of their circle data. Thus each organization will get statistical analysis for data generated from its lower level office. Thus in future VSTAT will be used in all Commissionerates, all Divisions as well as all Circles. Each office will use its own portion of the software and get its own set of reports. In future there will be not only compilation of statistical data for revenue collection, but also reports of **evsion detection, penal actions, arrear collections**, etc. to show the drive and activity of the Circles, Divisions and Commissionerates. It is also felt that the statistical revenue reports will be generated separately on the basis of **H.S Code** to compare data of customs & VAT. There is also a plan to generate statistical reports on the basis of VAT Registration number to show each VAT units performance over time. VAT data will also become interchangeable with Taxes Department by unifying VAT No. and TIN.

VAT REGISTERED UNITS AND REVENUE COLLECTION

Collection (CR. TK.)

Sl. No.	Description (Goods)	Number of Units Jan '96	Collection FY: 91-92	Collection FY: 92-93	Collection FY: 93-94	Collection FY: 94-95	Collection FY: 95-96
1	Biri	529	88.00	93.00	94.00	108.00	110.00
2	Fabrics & Yarn (all sorts)	341	0.07	14.00	13.00	13.00	13.00
3	Cotton Yarn	194	--	--	--	8.00	9.00
4	Cotton Fabrics	149	--	--	--	5.00	3.00
5	Fabrics of M.M. Fibre	97	--	--	--	0.71	1.00
6	Service by Bank	32	43.00	45.00	49.00	56.00	58.00
7	Miscellaneous	7	3.00	7.00	1.00	1.00	0.96
8	Cigarettes	14	651.00	158.00	154.00	176.00	204.00
9	Filter Rod	4	0.15	0.41	0.36	0.04	0.65
10	Petro. Gas & Other Gases	8	531.00	290.00	150.00	184.00	185.00
11	POL Products	17	77.00	58.00	61.00	57.00	40.00
12	Sugar	16	57.00	57.00	52.00	49.00	70.00
13	Jute & Jute Manufactures	95	19.00	13.00	14.00	17.00	16.00
14	Cement	10	6.00	6.00	6.00	9.00	11.00
15	Paper all sorts	50	25.00	22.00	27.00	19.00	19.00
16	Paper Board all sorts	13	3.00	--	--	5.00	4.00
17	Medicine all sorts	129	46.00	53.00	76.00	89.00	89.00
18	M.S. Product	191	20.00	12.00	21.00	28.00	20.00
19	Steel/G.I. Pipe	14	2.00	3.00	3.00	3.00	3.00
20	P.V.C. Pipe	56	0.14	--	1.00	0.74	2.00
21	Wireless Receiving Sets	634	5.00	5.00	6.00	5.00	6.00
22	Glass & Glassware	25	4.00	5.00	4.00	5.00	5.00
23	Soap	104	16.00	32.00	19.00	19.00	20.00
24	Detergents	5	--	--	--	1.00	1.00
25	Electric Battery	27	7.00	4.00	7.00	8.00	9.00
26	Biscuits	79	5.00	6.00	7.00	7.00	7.00
27	Beverage	10	5.00	5.00	8.00	7.00	8.00

Sl. No.	Description (Goods)	Number of Units Jan '96	Collection FY: 91-92	Collection FY: 92-93	Collection FY: 93-94	Collection FY: 94-95	Collection FY: 95-96
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28	Purified Water	13	0.29	0.13	0.03	0.13	0.17
29	Vegetable Oil	61	20.00	19.00	22.00	18.00	14.00
30	Coconut Oil	29	3.00	0.87	2.00	2.00	3.00
31	Paints & Varnishes	47	3.00	4.00	4.00	3.00	5.00
32	Cosmetics Products	25	9.00	4.00	7.00	10.00	9.00
33	Mechanically Propelled Vehicles	24	7.00	4.00	4.00	12.00	10.00
34	Ceramic Products	15	3.00	4.00	4.00	4.00	3.00
35	Matches	20	6.00	7.00	6.00	6.00	6.00
36	Plastic Container	25	0.91	1.00	0.67	0.69	1.00
37	Metal Container	18	2.00	2.00	2.00	3.00	2.00
38	Plastic Product	113	3.00	4.00	2.00	2.00	2.00
39	Packaging Materials	205	5.00	4.00	8.00	8.00	12.00
40	Electric Bulbs all Sorts	13	2.00	2.00	2.00	2.00	2.00
41	Electric Tubes	6	1.00	1.00	0.90	1.00	1.00
42	Electrical Goods	87	2.00	1.00	2.00	3.00	1.00
43	Electric Fans	67	1.00	1.00	2.00	2.00	2.00
44	Wires & Cables	23	1.00	3.00	5.00	6.00	4.00
45	Oxygen/Carbon Dioxide	10	2.00	4.00	4.00	5.00	5.00
46	Antiseptics	3	5.00	1.00	0.00	0.00	0.15
47	Sodium Silicate	21	0.82	0.61	0.71	0.93	1.00
48	Glycerine	1	0.65	0.01	0.94	1.00	1.00
49	Plastic Bag	98	1.00	0.95	2.00	2.00	2.00
50	Rubber Products	37	0.43	0.33	0.60	0.59	0.49
51	Tyres & Tubes	9	0.17	0.37	0.38	0.41	0.38
52	Insulation Board	4	0.11	0.21	0.63	0.51	0.31
53	Nut, Bolt & Screw	31	0.04	0.17	2.00	1.00	0.59
54	Sanitary Ware	6	3.00	2.00	7.00	4.00	5.00
55	Aluminum Fittings	11	0.44	0.23	0.33	0.42	0.41
56	Foot Ware	86	6.00	4.00	5.00	6.00	7.00
57	Chemicals	69	1.00	3.00	4.00	4.00	4.00
58	Fruit Juice	4	0.00	0.00	0.00	0.12	0.24
59	Jam, Jelly	5	0.00	0.00	0.00	0.02	0.03
Sl. No.	Description (Goods)	Number of Units Jan '96	Collection FY: 91-92	Collection FY: 92-93	Collection FY: 93-94	Collection FY: 94-95	Collection FY: 95-96
60	Other Food Products	20	2.00	2.00	0.68	0.88	1.00
61	Leather Products	258	0.96	0.71	0.91	1.00	1.00

62	Tea	59	11.00	14.00	14.00	14.00	19.00
63	Ceramic Bricks	572	--	--	--	1.00	1.00
64	Non Ceramic Bricks	2974	2.00	5.00	9.00	12.00	8.00
65	Dextrose	2	0.24	0.10	0.21	0.41	0.14
66	Welding Electrods	4	2.00	0.08	0.17	0.26	0.23
67	Milk	12	0.55	0.53	5.00	6.00	6.00
68	Ice Cream	6	0.00	0.00	0.00	0.53	0.65
69	Other Milk Products	3	0.00	0.00	0.00	0.30	1.00
70	Asbestos	1	0.82	0.00	0.56	0.87	1.00
71	C.I. Sheet	15	0.00	5.00	5.00	7.00	13.00
72	G.P. Sheet	13	0.00	0.00	8.00	7.00	4.00
73	Carpet	5	0.00	0.31	0.23	0.43	0.55
74	Spare Parts all sorts	22	0.43	1.00	3.00	2.00	2.00
75	Stainless Steel	8	0.41	0.36	0.06	0.11	0.10
76	Steel Furniture	286	0.35	0.25	0.28	0.35	0.32
77	Wood & Articals of Wood	263	1.00	2.00	1.00	2.00	2.00
78	Wooden Furniture	273	0.23	0.62	0.86	1.00	0.87
79	Hard Board	2	0.98	0.00	1.00	1.00	1.00
80	Marble Stone	46	0.16	0.10	0.16	0.26	0.19
81	Melamine	4	0.10	0.09	0.15	0.15	0.33
82	Lever Spring	3	0.13	0.13	0.13	0.23	2.00
83	Telecommunication Equipments	1	0.00	0.31	2.00	3.00	1.00
84	Molasses	2	0.06	0.33	0.58	0.99	1.00
85	Aluminium Products	4	--	0.02	0.22	0.25	0.26
86	Fishing Nets	29	0.09	0.02	0.27	0.36	0.48
87	Nylon Cord	3	0.06	0.04	0.07	0.12	0.14
88	China Clay	1	0.02	0.02	0.02	--	--
89	Scrap Vessels	21	0.60	0.00	0.02	0.36	0.30
90	Iron & Iron Products	17	0.01	0.21	0.34	0.22	0.34

Sl. No.	Description (Goods)	Number of Units Jan '96	Collection FY: 91-92	Collection FY: 92-93	Collection FY: 93-94	Collection FY: 94-95	Collection FY: 95-96
91	G.I. Ware	13	0.00	0.00	0.27	0.42	0.46
92	Steel Ingot	17	0.22	0.16	0.34	0.63	0.70
93	Readymade Garments	477	0.02	--	0.05	0.03	0.14
94	Socks	36	0.01	0.03	0.07	0.15	0.13

95	Misc. Product	60	2.00	12.00	9.00	11.00	11.00
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VAT SERVICES

96	Hotels	324	13.00	13.00	18.00	16.00	15.00
97	Restaurants	299	--	--	1.00	2.00	2.00
98	Decorators & Caterers	18	--	0.02	0.03	0.05	0.45
99	Motor Garage Workshops, Dockyard	37	0.49	0.39	0.79	1.00	1.00
100	Construction Firms	67365	0.00	3.00	90.00	181.00	191.00
101	Warehouse & Storage	5	0.00	0.00	0.29	1.00	2.00
102	Advertising Agency	74	0.02	5.00	7.00	8.00	8.00
103	Printing Press & Binders	151	0.28	0.48	2.00	2.00	2.00
104	Land Development Agency	80	0.00	0.00	0.71	1.00	0.88
105	Video/Audio Cassette & Recording Shops	9	0.02	0.07	0.30	0.07	0.01
106	Telephone, Teleprinter, Telex & FAX	13	54.00	76.00	64.00	70.00	72.00
107	Laundry	15	0.10	0.14	0.14	0.14	0.12
108	Indenting Agency	451	0.15	1.00	2.00	3.00	4.00
109	FF/C&F Agency	390	0.06	--	3.00	16.00	23.00
110	Community Center	36	0.01	0.02	0.01	0.10	0.09
111	Cinematographic Studio	2	1.00	0.51	0.73	0.85	0.69
112	Colour Photo Studio	125	0.27	0.32	0.45	0.59	0.63
113	Survey Organisation	7	0.01	0.10	0.22	0.27	0.24
114	Plant/Capital Machinery	1	0.00	0.33	0.08	0.05	0.00
115	Sweet Meat Shop	325	0.00	1.00	2.00	2.00	2.00
116	Cinema Hall	813	2.00	4.00	5.00	4.00	4.00
117	WASA	2	5.00	3.00	11.00	11.00	11.00

Sl. No.	Description (Goods)	Number of Units Jan '96	Collection FY: 91-92	Collection FY: 92-93	Collection FY: 93-94	Collection FY: 94-95	Collection FY: 95-96
118	Gold/Silversmith	936	0.35	0.31	0.67	0.70	0.59
119	Courier Service	42	0.00	0.19	0.46	1.00	2.00
120	Insurance Service	20	0.00	21.00	29.00	40.00	45.00
121	Clinics & Hospitals	246	0.00	0.06	0.35	0.47	0.50
122	Beauty Parlour	80	0.00	0.03	0.05	0.06	0.06
123	Misc. Serviceable Items	4	27.00	0.00	1.00	1.00	0.64

VAT AT RETAIL LEVEL (1996 - 97)

- 1 BATH TUB & JAKUJI (SPA)
- 2 TILES
- 3 AIR CONDITIONER
- 4 GIZZER
- 5 MICROWAVE OVEN
- 6 COMPACT DISK PLAYER, MUSIC SYSTEM
- 7 SATELLITE RECEIVER & DISH ANTENA
- 8 MOTOR CAR, STATION WAGON, JEEP, MICROBUS
- 9 CHANDELLIERS
- 10 ANTICS

VAT able Services (1996 - 97)

- 1 CONSULTING FIRM & SUPERVISORY FIRM
- 2 LEASING DEEDS
- 3 AUDIT & ACCOUNTING FIRM
- 4 SHIPPING AGENT

Rate of Submission of Return For June-96

Commissionerate	No of Total Units (3+5+7+8)	Mfg. Unit	Rate of Return of column 3	Service Unit (Excl. Cons. firm)	Rate of Return of column 5	Cons. firm	Importer, Exporter & EPZ
1	2	3	4	5	6	7	8
Dhaka (South)	31043	2511	72.16%	2103	66.69%	12808	13621
Dhaka (North)	16608	1501	50.16%	901	57%	11699	2507
Chittagong	30131	2543	57.10%	2463	68%	16803	8322
Khulna	18715	* 881	18%	441	56%	15992	1401
Jessore	11091	* 637	10.51%	739	40%	8461	1254
Rajshahi	16475	* 558	25.63%	472	60%	12819	2626
Total	124,063	8631	50.77%(4382)	7119	62%(4434)	78582	29731

* As 85% of the manufacturing units are registered as Brick manufacturer and most of them are not operational throughout the year, so the return submission rate is low for manufacturing sector. It may be mentioned that because of seasonality of business, return submission for construction units, brickfields and 100% exporters has been made quarterly from FY1996-97.

	<u>Number</u>	<u>% of return Submission</u>
1. Total regd. units	124,063	7.10%
2. All mfg. and service (Incl. cons) units	94332	9.34%
3. All mfg. and service (Excl. cons) units	15750	55.97%
4. All mfg. units	8631	50.77%
5. All mfg. (Excl. bricks) units		63%
6. All service units	85701	5.17%
7. All service units(Excl. cons. firm)	7119	62%

Statistical Data of Registered VAT & Excise Units of Different Commissionerates (Upto May '96)

Sl. No.	Commissionerate	Excise Unit	Manufacturing Item	Service Item (VAT)	Construction Firm (VAT)	Export/Import (VAT)	Total VAT	Grand Total
1.	Dhaka (South)	325	2814	2854	5997	12481	24146	24471
2.	Dhaka (North)	308	2589	866	11802	1517	16774	17082
3.	Rajshahi	1099	876	433	15679	1291	18279	19378
4.	Chittagong	167	2533	2435	16447	7772	29187	29354
5.	Jessore	120	691	509	8363	1284	10847	10987
6.	Khulna	69	532	449	12610	2593	16184	16253
Total:		2088	10035	7546	70899	26938	115417	117505

Total: Excise License : 2088
 Total: VAT Manufacturer : 10035
 Total VAT Service (Excluding Construction Firm) : 7546
 Total Consturction Firms : 70899
 Total Export Import : 26938

Total Registered Unit Under Value Added Tax: 117505

 Prepared by
 VIS (ETAC)

Revenue Collection in Service Sector From 1991-96

Sl. No.	Financial Year	Revenue Collection in service sector	% increase
1.	1991-92	117.54	0%
2.	1992-93	152.51	22.92%
3.	1993-94	273.72	44.28%
4.	1994-95	392.23	30.21%
5.	1995-96	413.34	5.1%

Arrear Revenue statement of six Commissionerate

[Figure in crore taka]

Sl. No.	Commissionerate Name	Excise	VAT (Local)	SD (Local)	Total
1.	Dhaka (South)	11.02	7.43	0.12	18.57
2.	Khulna	0.97	3.19	0.082	4.25
3.	Dhaka (North)	15.19	16.59	1.61	33.39
4.	Chittagong	32.93	37.07	7.3	77.30
5.	Jessore	3.3	0.61	0.03	3.94
6	Rajshahi	5.86	4.56	0.79	11.21
	Total	69.20	70.08	9.90	148.66

Revenue Collection in B.T.T FY: 1995-96

[Figure in Thousand]

Sl. No.	Commissionerate Name	Target	Revenue collection
1.	Chittagong	15000	4833
2.	Dhaka (South)	15000	7515
3.	Dhaka (North)	10000	2467
4.	Khulna	3400	2787
5.	Jessore	3300	1774
6	Rajshahi	3300	2329
	Total	50,000	21,705

List of Large Tax Payers of Dhaka (North)

Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	Revenue Collection(in crore taka)		
					1992-93	1993-94	1994-95
1	BANGLADESH TOBACOO CO.	DHAKA (N)	CIGGERATE	VAT & SD	639.12	611.20	685.23
2	DHAKA TOBACOO CO.	DHAKA (N)	CIGGERATE	VAT & SD	50.23	103.02	133.40
3	ASIAN TOBACCO	DHAKA (N)	CIGGERATE	VAT & SD	8.81	13.51	18.14
4	BAXIMCO PHARMA	DHAKA (N)	MEDICHINE	VAT	7.80	8.44	12.72
5	THE ACME LABORATORIES	DHAKA (N)	MEDICHINE	VAT	3.80	5.59	7.56

List of Large Tax Payers of Dhaka (South)

Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	Revenue Collection(in crore taka)		
					1992-93	1993-93	1994-95
1	T & T BOARD	Dhaka (South)	T & T	VAT	65.13	64.47	70.11
2	JANATA BANK LTD.	Dhaka (South)	BANK SERVICE	EXCISE	8.06	9.41	10.14
3	AGGRANI BANK LTD.	Dhaka (South)	BANK SERVICE	EXCISE	7.76	8.03	8.57
4	SONALI BANK LTD.	Dhaka (South)	BANK SERVICE	EXCISE	12.21	13.37	14.22
5	SADARON BIMA CORPORATION	Dhaka (South)	BIMA CO.	VAT	6.57	8.89	11.93
6	HOTEL SONARGOAN	Dhaka (South)	RESIDENCE HOTEL	VAT & SD	8.15	8.87	9.42

List of Large Tax Payers of Chittagong

Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	Revenue Collection(in crore taka)		
					1992-93	1993-93	1994-95
1	EASTERN REFINERY LIMITED.	CHITTAGONG	Petroleum Oil & Crufe Oil	VAT & SD	43.0301248	46.0776301	24.8921601 up to May '96
2	BANGLADESH GAS FIELD CO. LTD.	CHITTAGONG	Natural Gus	VAT & SD	154.0658760	145.4991494	124.8480955 up to May '96
3	TITAS GAS FIELD	CHITTAGONG	Natural Gus	VAT & SD	208.0100000	293.7000000	254.1300000 up to 15th June '96
4	HOBIGONJ GAS FIELD	CHITTAGONG	Natural Gus	VAT & SD	87.1500000	116.4000000	148.4800000 up to May '96
5	KAILASH TILLA GAS FIELD	CHITTAGONG	Natural Gus	VAT & SD	19.2472000	32.7782000	37.6941000
6	FENI GAS FIELD	CHITTAGONG	Natural Gus	VAT & SD	17.6500737	19.9306200	22.7893116 up to May '96
7	RASHID PUR GAS FIELD	CHITTAGONG	Natural Gus	VAT & SD	---	---	73.1000000 up to May '96
8	KARNAPHULI PAPER MILLS LIMITED	CHITTAGONG	Natural Gus	VAT & SD	9.0500000	10.5000000	5.4000000 up to Feb '96
9	LEVER BROTHERS (BANGLADESH) LTD.	CHITTAGONG	Natural Gus	VAT & SD	18.2000000	19.7200000	13.8500000 up to May '96

List of Large Tax Payers of Jessore

					Revenue Collection(in crore taka)		
Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	1992-93	1993-93	1994-95
1	ALPHA TOBACCO MANUFACTURING COMPANY LTD.	Jessore	Cigarette	VAT	22.26	41.36	44.55
2	AKIZ BIRI FACTORY BHERAMARA, KUSTIA	Jessore	Biri	Excise	8.30	11.79	9.67
3	NASIR BIRI FACTORY BHERAMARA, KUSTIA	Jessore	Biri	Excise	6.46	8.01	7.44

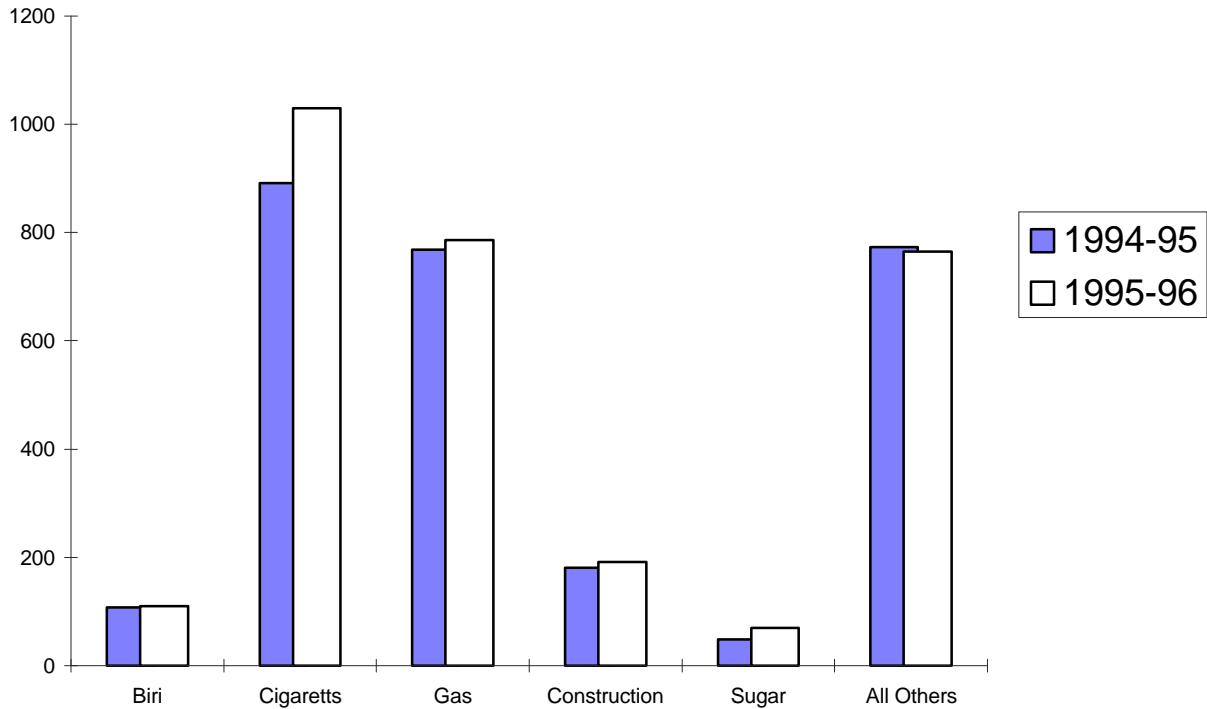
List of Large Tax Payers of Khulna

					Revenue Collection(in crore taka)		
Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	1992-93	1993-93	1994-95
1	Opsonin Chemical	Khulna	Medicine	VAT			8.00
2	Karikor Biri	Khulna	Biri	Excise			7.8973125

List of Large Tax Payers of Rajshahi

					Revenue Collection(in crore taka)		
Sl.no.	Name of the firm	Name of the Commissionerate	Item Name	Tax type	1992-93	1993-93	1994-95
1	SQUAR PHARMACU TICAL LTD.	Rajshahi	Medicine	VAT	8.67	10.03	10.95

Comparative Revenue Position on Major Sectors
1994-95 to 1995-96 [Figures in Crore]

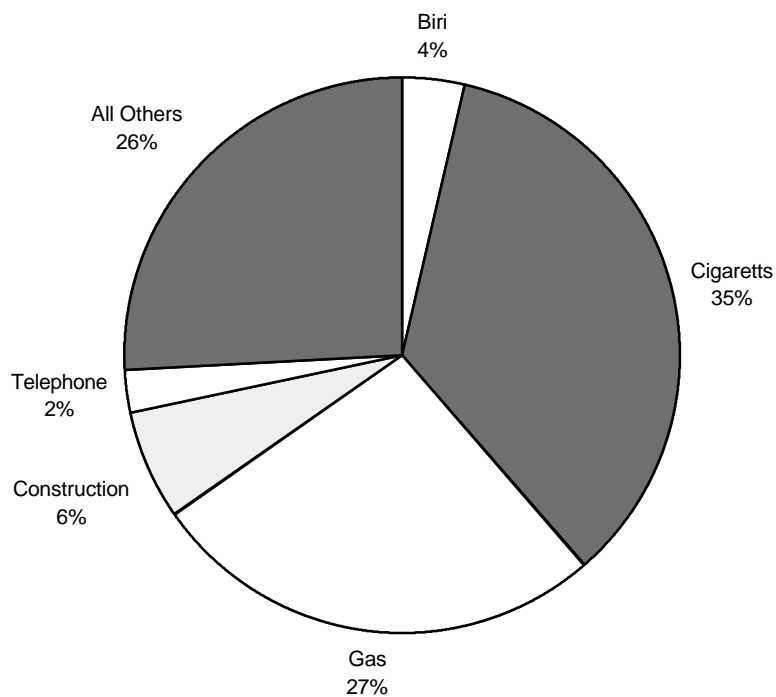


Comparative Revenue Position on Major Sectors

Item	1994-95	1995-96	(Figure in Crore)
Biri	107.63	110.37	
Cigaretts	891.59	1030.26	
Gas	768.95	785.63	
Construction	180.84	191.13	
Sugar	48.61	69.86	
All Others	772.66	764.71	

Sector-Wise Revenue Collection (1995-96)

[Figure in Crore]

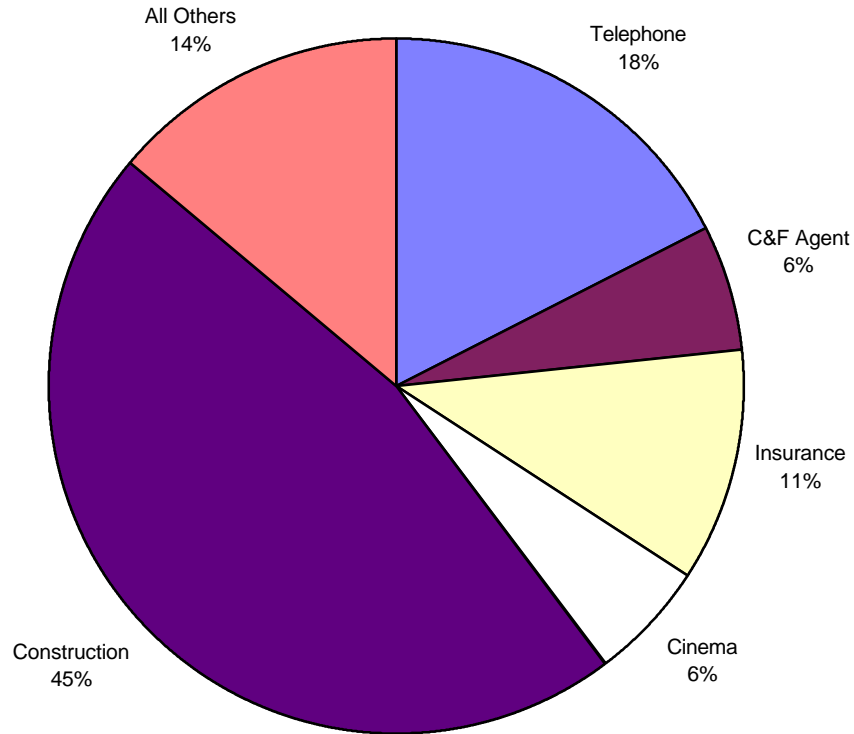


Sector-Wise Revenue Collection (1995-96)

Item Name	Amount (Figure in Crore)	Percentage
Biri	110.37	3.74%
Cigaretts	1030.26	34.90%
Gas	785.63	26.61%
Construction	191.13	6.47%
Telephone	72.65	2.37%
All Others	761.92	25.90%

VAT: Services Sector (1995-96)

[Figure in Crore]

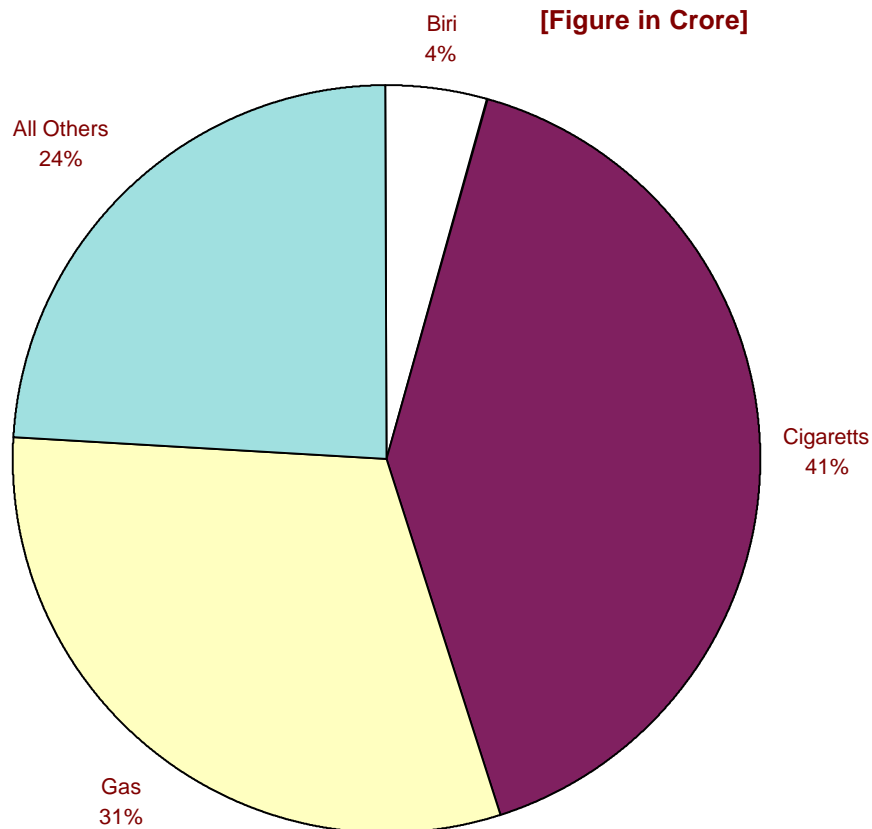


Service Sector

Item Name	Amount (Figure in Crore)	Percentage
Telephone	72.65	17.62%
C & F Agent	23.02	5.63%
Insurance	44.61	10.82%
Cinema	23.05	5.59%
Construction	191.15	46.35%
All Others	57.71	13.99%

VAT: Products Sector (1995-96)

[Figure in Crore]



Product Sector

Item Name	Amount (Figure in Crore)	Percentage
Biri	110.37	4.30%
Cigaretts	1030.26	40.60%
Gas	785.63	30.90%
All Others	613.97	24.20%