# TAX REFORMS IN PAKISTAN (1990-2010)

Saeed Ahmed and Saeed Ahmed Sheikh*

*Abstract*

*Pakistan is one of the developing countries with very low tax to GDP ratio. Tax system in Pakistan is considered to be complex, inelastic, non-neutral and inefficient. Since 1970 many attempts have been made to improve tax system in Pakistan with the assistance of academicians and international donor agencies like World Bank and International Monetary Fund (IMF).The purpose of this paper is to provide an overview of the tax reforms that have been implemented over the past two decades in Pakistan. These reforms basically aimed at broadening the tax base, rationalizing tax rates, simplifying procedures and strengthening tax administration. Our study finds that the expectations of increasing public revenue, improving tax structure and promoting tax culture in Pakistan largely remained unmet. Both the political-economy reasons and the administrative reasons can be held responsible for unsuccessful implementation of tax reforms.*

## 1. INTRODUCTION

Governments need revenue to meet the spending needs to maintain an adequate level of investment and more effective public services (Ahmed and Stern, 1991). Taxes are the main source of raising revenue in developed as well as developing countries. Tax policies in practice differ dramatically between richer and poorer countries. Richer countries rely primarily on broad-based income and consumption taxes and make little use of tariffs as source of revenue. Poorer countries, in contrast, make much less use of broad-based taxes, relying on excise taxes and tariffs. Corruption and red tape are also more common in poorer countries (Gordon and Li, 2005). The formation of the state and its capacity to grow and survive is intimately related to its ability to tax. The role played by the political organizations that link state and civil society is very critical in promoting tax culture in a country. Political-economy problems in developing countries are worse leading to worst policy choices. Colonial legacies also have differentiated impact on tax structures in developing countries. Administrative constraints are also identified as the main constraints to the ability of state to collect revenues in general and income tax in particular (Grossman and Helpman, 1994). For achieving sustainable economic development, macroeconomic stability is important and the role of fiscal reforms takes a central place in achieving macroeconomic stability. Generally, tax reforms aim at reducing complexity, improving fairness and promoting growth. Choices among tax system design issues have major consequences for efficiency, fairness, equity and complexity. Targeted tax benefits to a few tax payers create complexity, impose large compliance cost and can lead to an inefficient use of resources. Incentives make a tax system less fair and encourage corruption.

The determinantal factors commonly identified in developing countries tax system are: insufficient staff with appropriate skills, lack of up-to-date equipment, complex tax laws, poor enforcement of penalties for tax evasion and corruption, poor information collection and identification of tax payers, and so on (Bird, 1989). Pakistan is one of the developing countries with very low tax to GDP ratio. This is mainly attributable to narrow tax base, inelastic tax system, complex tax laws, complex network of exemptions and tax incentives, weak tax administration and weak mobilization of provincial taxes. The large size of Pakistan's tax gap suggests that increasing the country's tax effort in an equitable and efficient way requires reforms of both tax policy and tax administration (Mark and Roubina, 2008). The efficiency of tax administration is constrained by insufficient staff with appropriate skills, lack of appropriate equipment, complex tax laws, poor enforcement of penalties for tax evasion and corruption, poor information collection and identification of tax payers, and so on.

Three basic maladies identified by the National Taxation Reform Commission (1986), from which Pakistan is suffering are tax aversion, smuggling and corruption. The purpose of this paper is to evaluate tax reforms that have taken place over the past two decades[1] with main emphasis on broadening the tax base, improving tax compliance, minimizing the level of corruption, streamlining the tax laws and strengthening the tax administration.

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Section-2 examines the tax reforms implemented in Pakistan since 1990s, Section-3 is devoted to empirical evidence and evaluation of the outcome of tax reforms and in Section-4 we draw some conclusions based on findings of this paper.

## *2. TAX REFORMS IN PAKISTAN*

A National Tax Reforms Commission was setup in 1985 by the government of Pakistan to present recommendations for improving the taxation system in Pakistan. The Commission submitted its final report in December 1986. A brief summary of the recommendations made by the Commission with respect to direct taxes, indirect taxes and administrative reforms is presented below.

### *2.1 DIRECT TAXES*

Direct taxes include the personal income tax, the corporate income tax and the wealth tax.[2] As regards direct taxes some of the recommendations made by the Commission are as follows.

1. No interference be made in existing rate structure for personal income tax.
2. The basic rate of tax for private companies should be reduced from 55% to 45%.
3. The existing pattern of exclusion from the wealth tax base should be reviewed so as to remove the existing anomalies.
4. Existing pattern of tax incentives should be reviewed and the exemptions that favor specific entities should be discontinued.
5. Salaried Persons be required to file the standard return of total income under Self Assessment Scheme.
6. All business income of charitable and religious trusts and welfare foundations may be made subject to tax.
7. Small retailers without account books and with annual turnover not exceeding Rs.350,000/= be made subject to an annual tax of Rs.600/=.
8. Tax payers maintaining regular books of account for their business or profession be eligible for self assessment scheme.
9. In order to enable taxpayers to discharge their liabilities with convenience, authorized branches of all nationalized banks may be allowed to collect government dues.
10. Accounting records of the Income Tax Department should be computerized.
11. The CBR should assign only gross revenue targets to its officers and the existing system of advice notes in respect of refunds be discontinued.
12. A time limit be stipulated in statutes for disposal of appeals on the pattern of the time-limit specified for assessment purposes.
13. All authorities engaged in vigilance/survey also be directed to identify the defaulting officials, determining their responsibility and recommend suitable action so warranted.
14. High dignitaries in the state hierarchy may create a demonstrative effect in respect of legal and social responsibility towards the national exchequer by filing their own tax returns regularly.
15. Tax evaders may be isolated and subjected to social rejection by debarring them from holding social and political positions.
16. Information network be strengthened and the administrative set-up for utilization of information collected from various sources be streamlined.

### 2.2 INDIRECT TAXES

Major indirect taxes in Pakistan include the custom duties, the sales taxes and the central excise duty. The recommendations of the National Taxation Reform Commission with respect to indirect taxes are as follows.

#### 2.2.1 Custom duties

1. Custom duties should not be used as the principal source of revenue generation.
2. The base of custom tariff should be broadened and there should be no duty exempt items at all.
3. Reliance on customs tariff as tool to provide fiscal incentives should be reduced

[1] The study period stretches over two decades prior to adoption of the Seventh National Finance Commission Award and the approval of the18th amendment bill by the National Assembly of Pakistan. After these two historical events the allocation of resources between the Federal Government and the Provinces are expected to change considerably.

[2] Wealth tax was abolished in the fiscal year 2000-01.

4. The rates of duties should be kept as low as possible because high tariff is responsible for inducing smuggling and under-invoicing.
5. Ad valorem duties should be preferred over specific duties.
6. There should be a thorough re-examination of the standard rates of rebate and issue of notification in individual cases should be stopped.

2.2.2 Sales taxes

1. Role of revenue generation should be assigned to the sales tax which should emerge as the major revenue generation tax.
2. Though value added tax (VAT) may not be implemented in Pakistan in its ENTIRETY at present, it should be viewed as our objective in domestic taxation.
3. Sales tax should be levied across the board on all the imported goods and domestic production other than agriculture produce and unprocessed food.
4. Standard rates of adjustment for different raw materials may be prescribed.

2.2.3 Central excise duty

1. The system of self-clearance should be extended to industrial units at present under the supervised system.
2. Proper safe-guards such as prescribing detailed accounts for raw materials and other items (electricity, gas, water, wages, social welfare contributions) involved in the process of manufacturing should be provided.
3. Services of outside independent accountants/auditors/industrial experts should be utilized in determining the presumptive production.
4. Surprise checks may continue to be conducted but by senior officers
5. Penalties in the event of violation of rules shall have to be really deterrent and the defaulters prosecuted.

## 2.3 ADMINISTRATIVE STRUCTURE

With respect to administrative structure the National Taxation Reform Commission made the following recommendations in its final report.

1. Establishment of Departmental ombudsman.
2. Creation of Judicial Tribunal for indirect taxes.
3. A new Revenue Division should be created. Revenue Division will have economic administrators and research scholars working around the year in evolving a comprehensive taxation policy.
4. The existing Reward Scheme for taxation officials should be made more effective.
5. The possibility of improving the emoluments of the taxation officials should be examined by the Pay Commission.

Keeping in view the large fiscal deficits, mounting public debt and debt servicing, narrow tax base and poor compliance, the first phase of tax reforms was initiated in early 1990s. The main objectives were:

- To increase the share of direct taxes in total tax revenue.
- To reform GST and ultimately replace GST by VAT to minimize tax expenditures and cascading.
- To reduce the share of trade related taxes.
- To reduce the share of central excise duties.

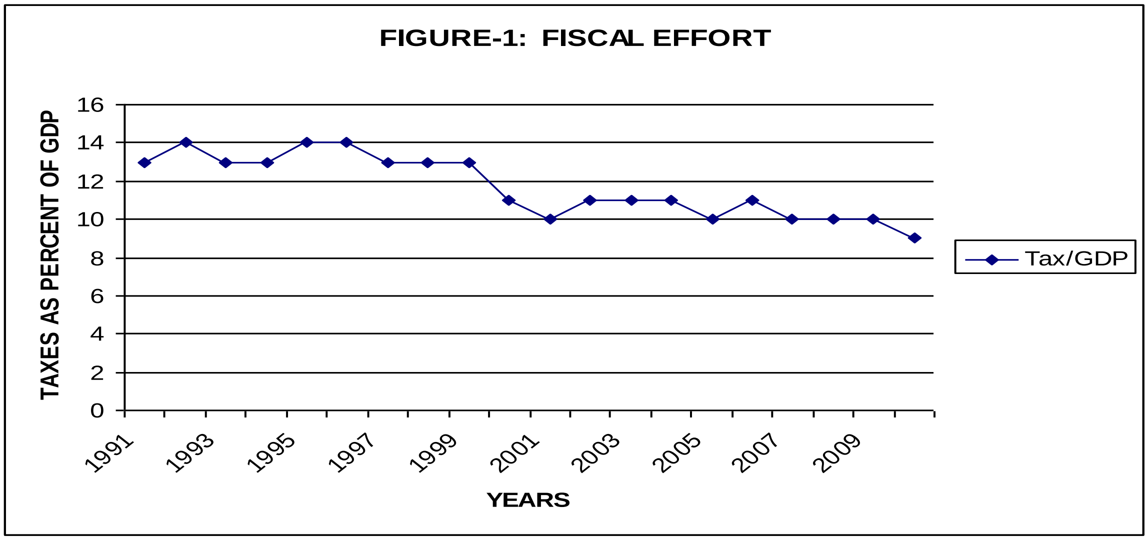
The initial reforms introduced in early 1990s were followed by a series of marginal tax reforms. A concerted reform effort, however, was launched in the early 2000 with main focus on:

- Improving fiscal transparency.
- Encouraging documentation.
- Simplifying procedures.
- Shifting the incidence of taxes from imports and investment to consumption and income.
- Reducing tax rates and rationalizing tariff rates.
- Improving the efficiency of tax administration

## 3. ANALYSIS OF TAX REFORMS IN PAKISTAN

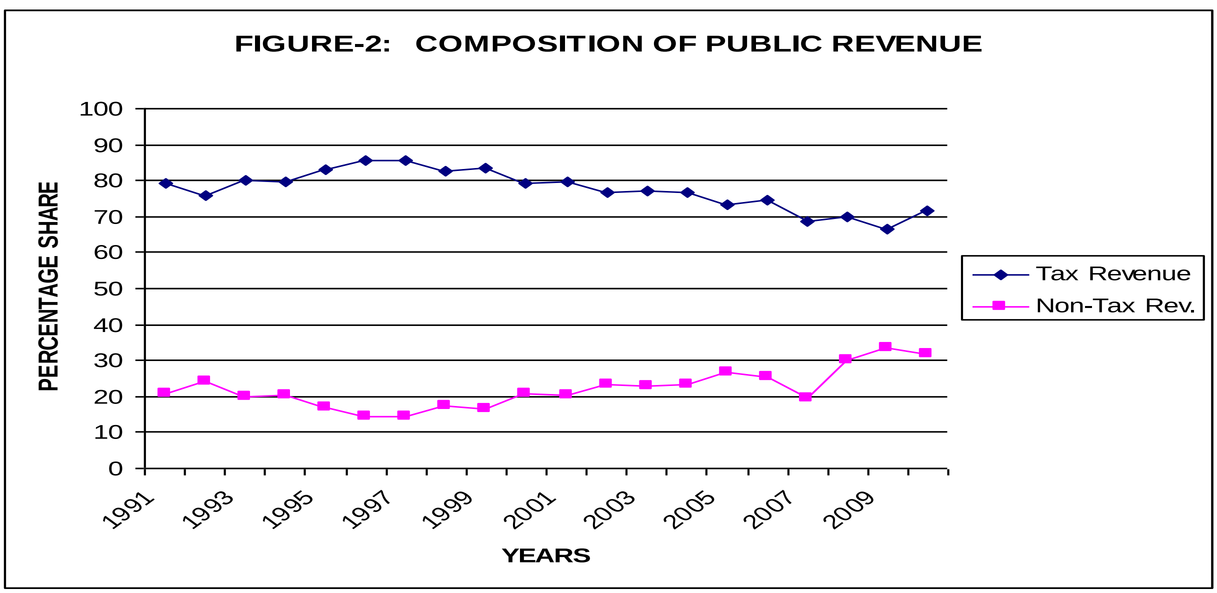
The data for this study have been taken from the Pakistan Economic Survey, Government of Pakistan, Finance Division, Economic Advisor’s Wing, Islamabad (Various Issues).

All data on current market prices were converted into constant prices and reduced to a common base (1999-00). GDP deflator was used to convert all current values into constant values.[3] Figure-1 given below shows Tax to GDP ratio for the study period, we notice that despite a series of tax reforms, Tax to GDP ratio has declined over the last twenty years. In early 1990s tax to GDP ratio was around fourteen percent which declined to around ten percent in the FY 2001-02.




Source: Based on data obtained from Pakistan Economic Survey, Various Issues, Finance Division, Economic Advisor's Wing, Government of Pakistan, Islamabad.

The tax to GDP ratio further declined to approximately nine percent in the FY 2009-10. To maintain an adequate level of investment and effective public services tax to GDP ratio has to be around 20% for developing countries like Pakistan (Ahmad, 2010). The composition of Public Revenue in Pakistan is shown in Figure-2. We notice that taxes are the main source of public revenue in Pakistan. Around seventy to eighty percent of public revenue is contributed by direct and indirect taxes and remaining twenty to thirty percent come from non-tax sources. The share of tax revenue in total public revenue overtime shows a declining trend where as the share of non-tax revenue shows an upward trend during the study period. As a result the gap between the tax revenue and the non-tax revenue has narrowed down over the past twenty years.

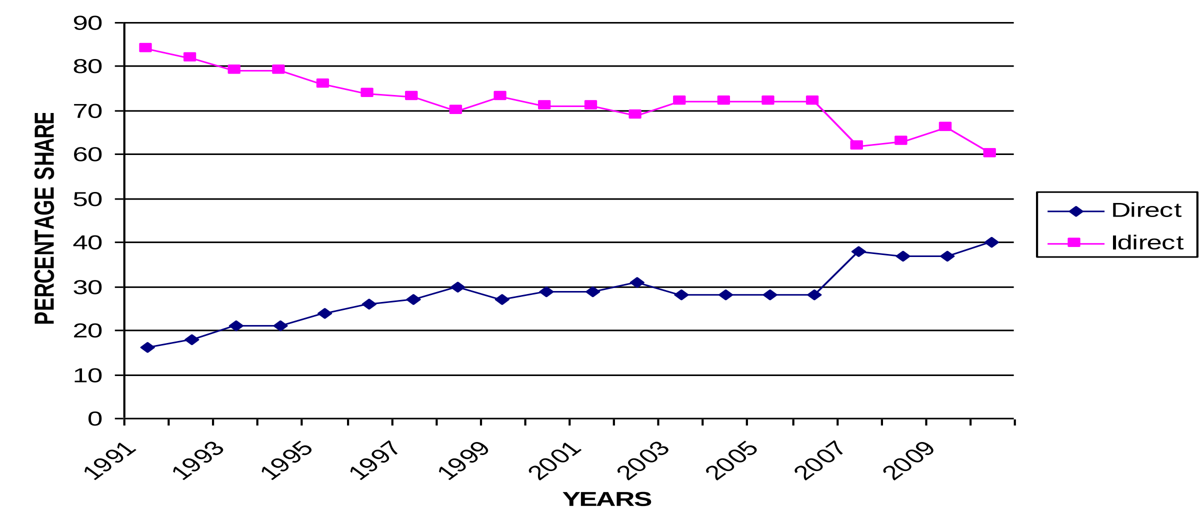



Source: Based on data obtained from Pakistan Economic Survey, Finance Division, Economic Advisor's Wing, Government of Pakistan, Various Issues.

[3] For further details please see Appendix-I, Table-1.1.

The composition of tax structure in Pakistan is shown in Figure-3. Indirect taxes are the major source of tax revenue. The share of indirect taxes was above 80% in the FY1990-91 and the remaining 20% was contributed by direct taxes. The share of direct taxes in total tax revenue since then has increased gradually with a prominent upward change occurring in the FY- 2007-08. The increase in the share of direct taxes from 18% to 40%, however, was attributed to introduction of withholding tax regime and not only due to the broadening of tax base as envisaged in the tax reforms. The share of indirect taxes has registered a decline of 20% over the past two decades. The gap between the direct and the indirect taxes slightly widened during FY 2006-07 to FY 2008-09 but again narrowed down after FY- 2008-09.

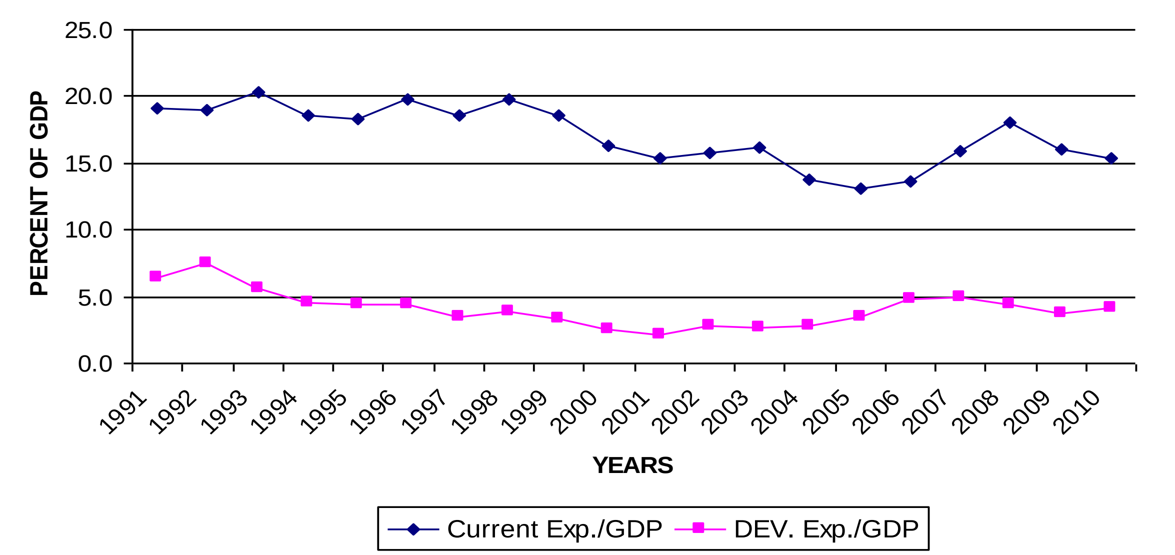
**FIGURE-3: DIRECT AND INDIRECT TAXES**




Source: Based on data obtained from Pakistan Economic Survey, Finance Division, Economic Advisor's Wing, Government of Pakistan, Various Issues.

Trends in current and development expenditures are shown in Figure-4. Current expenditure to GDP ratio has declined from over 19% to around 15% over the past twenty years as envisaged in the tax reforms.

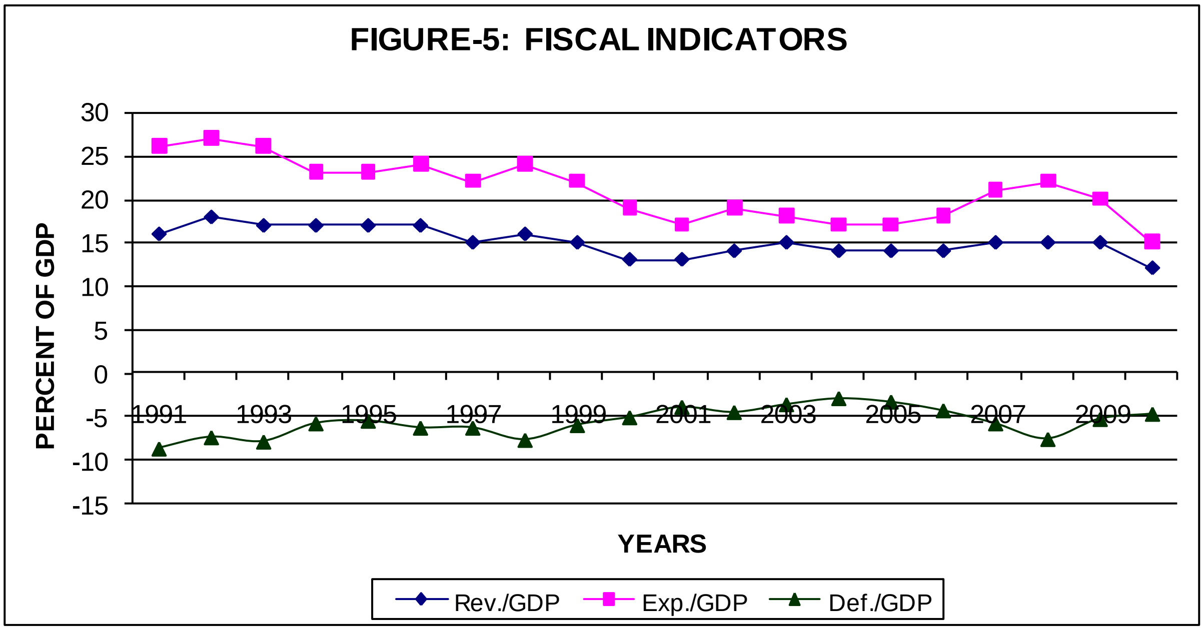
**FIGURE-4: CURRENT AND DEVELOPMENT EXPENDITURES**




Source: Based on data obtained from Pakistan Economic Survey, Finance Division, Economic Advisor's Wing, Government of Pakistan, Various Issues.

Development expenditure to GDP ratio has also declined overtime which is contrary to the goals set in tax reforms. It is argued that development expenditures were deliberately kept low to curtail deficit in the balance of payments under the pressure from international funding agencies. Broadening of tax base and rationalizing of tax rates on one hand and containing the growth of unproductive expenditure on the have been the critical elements of the tax policy followed in Pakistan. Trends in some important fiscal indicators are shown in Figure-5. We notice a declining trend in public revenue to GDP ratio and public expenditure to GDP ratio up to the FY 2002-03. The gap between public revenue to GDP ratio and Public expenditure to GDP ratio narrowed down during this period but widened during the FY 2003-04 to the FY 2007-08.

After the FY 2007-08 both revenue to GDP ratio and expenditure to GDP ratio show a declining trend and narrowing down of the gap between the two.




Source: Based on data obtained from Pakistan Economic Survey, Finance Division, Economic Advisor's Wing, Government of Pakistan, Various Issues.

As a result of narrowing down of the gap between the public revenue and the public expenditure the overall fiscal deficit improved and registered a decline from 8.7% of GDP to almost 3% of GDP up to the FY 2003-04. After that the overall fiscal deficit once again started increasing and reached an alarming level of 7.6% of GDP during the FY- 2007-08. The overall fiscal deficit once again showed the signs of improvement and moved closer to 5% of GDP during the FY 2009-10.

## *5. CONCLUSION*

Our analysis shows that tax to GDP ratio is very low in Pakistan and all efforts to broaden the tax base and raising more tax revenue have not materialized. Serious efforts are needed to almost double the tax to GDP ratio for achieving an optimal level of public spending. Since 1990s the share of tax revenue in total revenue has declined gradually from 80% to almost 70% whilst the share of non-tax revenues has increased from 20% to almost 30%.

One of the objectives of tax reforms was to improve tax structure by reducing the reliance on indirect taxes like import duties and central excise duties and increase the share of direct taxes. Our analysis shows that the share of indirect taxes in total tax revenue was above 80% in 1990 and has declined continuously to a level of 60% in the FY 2010. On the other hand, the share of direct tax has more than doubled over the past twenty years from18% in 1990 to 40% in the FY 2010. This clearly shows that efforts to improve tax structure have succeeded to some extent. The efforts to reform GST and gradually moving from GST to VAT, however, have not succeeded. The efforts to broaden the personal income tax base have also not materialized and reliance on indirect taxes has further increased. Another important objective of the tax reforms was to improve the efficiency of tax administration through transparency, training, auditing and up-gradation of information gathering and processing system.

As a result of administrative reforms, it was expected that tax compliance and overall tax culture will improve but no significant progress seems to have been made in this regard. Tax evasion by elite class and big land lords shows the inability of the state to extract resources from upper class. The size of informal sector is still very large. Cash transactions, smuggling and corruption are wide spread. A strong political and administrative will is needed to improve the tax culture and tax structure in Pakistan.

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## Appendix-I

Table-1.1

Gross Domestic Product and GDP Deflator

(Values in Rs. Million)

| Years | GDP (Current) | GDP (Constant) | GDP Deflator |
|---|---|---|---|
| 1990-91 | 1020600 | 2713638 | 37.7 |
| 1991-92 | 1211385 | 2926247 | 41.4 |
| 1992-93 | 1341629 | 2982282 | 45.0 |
| 1993-94 | 1573097 | 3098457 | 50.8 |
| 1994-95 | 1882071 | 3257093 | 75.8 |
| 1995-96 | 2141842 | 3409563 | 62.8 |
| 1996-97 | 2457381 | 3462206 | 71.0 |
| 1997-98 | 2677656 | 3576469 | 74.9 |
| 1998-99 | 2938379 | 3632412 | 80.9 |
| 1999-00 | 3826111 | 3826111 | 100.0 |
| 2000-01 | 4209873 | 3901961 | 107.9 |
| 2001-02 | 4452654 | 4027777 | 110.5 |
| 2002-03 | 4875648 | 4222976 | 111.5 |
| 2003-04 | 5640580 | 4534149 | 122.4 |
| 2004-05 | 6499782 | 4881796 | 133.1 |
| 2005-06 | 7623205 | 5183371 | 147.1 |
| 2006-07 | 8673007 | 5477948 | 158.3 |
| 2007-08 | 10242799 | 5565375 | 184.0 |
| 2008-09 | 12739336 | 5767538 | 220.9 |
| 2009-10 | 15402783 | 6004405 | 256.5 |

Source: Pakistan Economic Survey, Various Issues, Finance Division, Economic Advisor's Wing, Government of Pakistan, Islamabad.

Table-1.2

Some Important Ratios

| Years | Tax/GDP | Rev./GDP | Exp./GDP | Curr. Exp./GDP | Dev. Exp./GDP |
|---|---|---|---|---|---|
| 1990-91 | 12.6 | 16.7 | 25.1 | 19.2 | 6.4 |
| 1991-92 | 13.4 | 18.9 | 26.6 | 19.0 | 7.5 |
| 1992-93 | 13.2 | 17.8 | 25.8 | 20.3 | 5.7 |
| 1993-94 | 13.1 | 17.2 | 22.9 | 18.6 | 4.5 |
| 1994-95 | 13.6 | 17.0 | 22.5 | 18.4 | 4.4 |
| 1995-96 | 14.1 | 17.5 | 23.8 | 19.8 | 4.4 |
| 1996-97 | 13.1 | 15.5 | 21.8 | 18.5 | 3.5 |
| 1997-98 | 13.4 | 16.2 | 23.9 | 19.8 | 3.9 |
| 1998-99 | 13.2 | 15.8 | 21.8 | 18.6 | 3.3 |
| 1999-00 | 10.6 | 13.4 | 18.5 | 16.4 | 2.5 |
| 2000-01 | 10.5 | 13.1 | 17.0 | 15.3 | 2.1 |
| 2001-02 | 10.8 | 14.0 | 18.5 | 15.7 | 2.8 |
| 2002-03 | 11.4 | 14.8 | 18.5 | 16.2 | 2.6 |
| 2003-04 | 10.8 | 14.1 | 17.0 | 13.7 | 2.9 |
| 2004-05 | 10.1 | 13.8 | 17.2 | 13.2 | 3.5 |
| 2005-06 | 10.5 | 14.1 | 18.4 | 13.6 | 4.8 |
| 2006-07 | 10.3 | 15.0 | 20.8 | 15.9 | 5.0 |
| 2007-08 | 10.3 | 14.6 | 22.2 | 18.1 | 4.4 |
| 2008-09 | 10.1 | 14.5 | 19.9 | 16.0 | 3.8 |
| 2009-10 | 8.6 | 14.0 | 14.8 | 15.4 | 4.1 |

Source: Based on data obtained from Pakistan Economic Survey, Various Issues, Finance Division, Economic Advisor's Wing, Government of Pakistan, Islamabad.

Table- 1.3

ECONOMIC INDICATORS AS PERCENT OF GROSS DOMESTIC PRODUCT

| Years | GDP Real Growth | Revenue As percent of GDP | | Expenditure As percent of GDP | | Overall Fiscal Deficit |
|---|---|---|---|---|---|---|
| | | Tax | Non-tax | Current | Development | |
| 1990-91 | 5.0 | 12.6 | 3.4 | 19.2 | 6.4 | 8.7 |
| 1991-92 | 7.8 | 13.4 | 4.3 | 19.0 | 7.5 | 7.4 |
| 1992-93 | 1.9 | 13.2 | 4.6 | 20.3 | 5.7 | 7.9 |
| 1993-94 | 3.9 | 13.1 | 4.0 | 18.6 | 4.5 | 5.8 |
| 1994-95 | 5.1 | 13.6 | 3.2 | 18.4 | 4.4 | 5.5 |
| 1995-96 | 4.7 | 14.1 | 2.9 | 19.8 | 4.4 | 6.3 |
| 1996-97 | 1.5 | 13.1 | 2.4 | 18.5 | 3.5 | 6.3 |
| 1997-98 | 3.3 | 13.4 | 2.8 | 19.8 | 3.9 | 7.7 |
| 1998-99 | 1.6 | 13.2 | 2.7 | 18.6 | 3.3 | 6.0 |
| 1999-00 | 5.3 | 10.6 | 2.8 | 16.5 | 2.5 | 5.1 |
| 2000-01 | 2.0 | 10.5 | 2.7 | 15.5 | 2.2 | 3.9 |
| 2001-02 | 3.2 | 10.8 | 3.3 | 15.9 | 2.9 | 4.5 |
| 2002-03 | 4.8 | 11.4 | 3.4 | 16.2 | 2.2 | 3.6 |
| 2003-04 | 7.4 | 10.8 | 3.2 | 13.7 | 3.2 | 2.9 |
| 2004-05 | 7.7 | 10.1 | 3.7 | 13.3 | 3.9 | 3.3 |
| 2005-06 | 6.2 | 10.5 | 3.6 | 13.6 | 4.8 | 4.3 |
| 2006-07 | 5.7 | 10.3 | 4.7 | 15.9 | 4.9 | 5.8 |
| 2007-08 | 1.6 | 10.3 | 4.4 | 18.1 | 4.4 | 7.6 |
| 2008-09 | 3.6 | 10.1 | 5.1 | 16.0 | 3.8 | 5.3 |
| 2009-10* | 4.1 | 8.6 | 3.8 | 15.4 | 4.1 | 4.7 |

Source: Based on data obtained from Pakistan Economic Survey, Various Issues,Economic Advisor's Wing, Finance Division, Government of Pakistan.

* All figures for the FY 2009-10 are based on budget estimates.

## Appendix-II

Table-2.1

Consolidated Public Revenue and Expenditure At Current Prices

(Rs. Million)

| Years | Tax Revenue | Non-tax Revenue | Total Revenue | Current Expend. | Development Expenditure | Total Expend. |
|---|---|---|---|---|---|---|
| 1990-91 | 129640 | 34217 | 129640 | 195676 | 65293 | 260970 |
| 1991-92 | 164307 | 52262 | 164307 | 230120 | 91354 | 321474 |
| 1992-93 | 178391 | 43812 | 178391 | 272457 | 76196 | 348654 |
| 1993-94 | 208410 | 53136 | 208410 | 293460 | 71453 | 364913 |
| 1994-95 | 257892 | 53443 | 257892 | 345941 | 82343 | 428284 |
| 1995-96 | 305580 | 51395 | 305580 | 423886 | 94233 | 518099 |
| 1996-97 | 324641 | 53850 | 324641 | 455411 | 85508 | 540919 |
| 1997-98 | 354754 | 74700 | 354754 | 529918 | 104095 | 634014 |
| 1998-99 | 390726 | 77875 | 390726 | 547279 | 98286 | 647778 |
| 1999-00 | 405600 | 106900 | 405600 | 626400 | 95600 | 709100 |
| 2000-01 | 441600 | 111400 | 441600 | 645700 | 89800 | 717900 |
| 2001-02 | 479335 | 146000 | 479335 | 700200 | 126250 | 826250 |
| 2002-03 | 555800 | 165000 | 555800 | 791700 | 129200 | 898200 |
| 2003-04 | 611000 | 183000 | 611000 | 775000 | 161000 | 956000 |
| 2004-05 | 659410 | 240604 | 659410 | 854500 | 227718 | 1116981 |
| 2005-06 | 803700 | 272900 | 803700 | 1034700 | 365100 | 1401900 |
| 2006-07 | 889685 | 408272 | 889685 | 1375345 | 433658 | 1799968 |
| 2007-08 | 1050696 | 448684 | 1050696 | 1853147 | 451896 | 2276549 |
| 2008-09 | 1204670 | 646231 | 1204670 | 2041570 | 480282 | 2531308 |
| 2009-10 | 1593497 | 561890 | 1593497 | 2260963 | 606000 | 2230000 |

Source: Pakistan Economic Survey, Various Issues, Government of Pakistan, Finance Division, Economic Advisor's Wing, Islamabad.

Table-2.2

Consolidated Public Revenue and Expenditure At Constant Prices (1999-2000=100)

(Rs. Million)

| Years | Tax Revenue | Non-tax Revenue | Total Revenue | Current Expend. | Development Expenditure | Total Expend. |
|---|---|---|---|---|---|---|
| 1990-91 | 344695 | 90045 | 434740 | 520415 | 173652 | 693884 |
| 1991-92 | 396906 | 127468 | 524374 | 555845 | 220662 | 776559 |
| 1992-93 | 396542 | 97360 | 493902 | 605460 | 169324 | 775016 |
| 1993-94 | 410494 | 104188 | 514682 | 577677 | 140656 | 718752 |
| 1994-95 | 446305 | 92143 | 538448 | 598514 | 142462 | 741184 |
| 1995-96 | 486446 | 81579 | 568025 | 674978 | 150053 | 824753 |
| 1996-97 | 457387 | 75845 | 533232 | 641424 | 120434 | 762101 |
| 1997-98 | 473835 | 99600 | 573435 | 707501 | 138479 | 846834 |
| 1998-99 | 483014 | 96142 | 579156 | 676488 | 121491 | 800780 |
| 1999-00 | 405600 | 106900 | 512500 | 626400 | 95600 | 709100 |
| 2000-01 | 409301 | 103148 | 512449 | 598424 | 83225 | 665392 |
| 2001-02 | 433596 | 131532 | 565128 | 633665 | 114253 | 747408 |
| 2002-03 | 481399 | 143478 | 624877 | 685455 | 111861 | 777964 |
| 2003-04 | 491149 | 147581 | 638730 | 622990 | 129421 | 768475 |
| 2004-05 | 495232 | 180905 | 676137 | 641998 | 171088 | 838932 |
| 2005-06 | 546473 | 185646 | 732119 | 703399 | 248199 | 953217 |
| 2006-07 | 561933 | 158400 | 820333 | 868822 | 273947 | 1136876 |
| 2007-08 | 570891 | 243850 | 814741 | 1007145 | 245596 | 1236952 |
| 2008-09 | 581749 | 292412 | 874161 | 924206 | 217421 | 1146011 |
| 2009-10 | 518524 | 207243 | 725768 | 927765 | 248666 | 891406 |

Source: Table-2.1, Appendix-II, deflated by GDP deflator.