

Value Added Tax Expenditure for the BOI Companies for the Year 2023

Rs.Million

Sector	Aggregated Tax Base	Tax Rate	Tax on Standard Rate	Tax Expenditure
Agriculture	18,096	0.15	2,714	2,714
Apparel	3,877	0.15	582	582
Infrastructure	7,226	0.15	1,084	1,084
Knowledge Services	2,871	0.15	431	431
Manufacturing	104,458	0.15	15,669	15,669
Power	-	0.15	-	-
Services and Utility	255,140	0.15	38,271	38,271
Tourism	1,173	0.15	176	176
Total	392,842		58,926	58,926

Note: This report is prepared based on the Taxpayers declarations

Value Added Tax Expenditure for the BOI Companies for the first quarter 2024

Rs.Million

Sector	Aggregated Tax Base	Tax Rate	Tax on Standard Rate	Tax Expenditure
Agriculture	3,278	0.18	590	590
Apparel	624	0.18	112	112
Infrastructure	1,916	0.18	345	345
Knowledge Services	734	0.18	132	132
Manufacturing	31,186	0.18	5,614	5,614
Power	-	0.18	-	-
Services and Utility	23,816	0.18	4,287	4,287
Tourism	244	0.18	44	44
Total	61,799		11,124	11,124

Note: This report is prepared based on the Taxpayers declarations

Value Added Tax Expenditure for the SDP for the Year 2023

Rs.Million

Sector	Aggregated Tax Base	Tax Rate	Tax on Standard Rate	Tax Expenditure
SDP	1,687	0.15	253	253

Note: This report is prepared based on the Taxpayers declarations

Value Added Tax Expenditure for the SDP for the First Quarter 2024

Rs.Million

Sector	Aggregated Tax Base	Tax Rate	Tax on Standard Rate	Tax Expenditure
SDP	368	0.18	66	66

Note: This report is prepared based on the Taxpayers declarations