FOUNDED BY QUAID-I-AZAM MOHAMMAD ALI JINNAH
DAWN

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CCP against levying capacity tax

By Kalbe Ali

ISLAMABAD, Sept 4: The Competition Commission of Pakistan (CCP) has issued a policy note to the government against imposition of 'capacity tax' on beverage industry, terming it discriminatory for the small and local industry.

The commission noted that the levy based on installed capacity results in imposition of a fixed tax on manufacturing units, but the level of actual production can vary, thus the tax discriminates against smaller manufacturers, and also results in a number of competition concerns.

CCP acting chairman Dr Joseph Wilson took notice of concerns by the beverages industry on imposition of Federal Excise Duty (FED) and Sales Tax on production/installed capacity instead of actual sales.

The tax imposed through SRO No. 649(I)/2013 (July 9, 2013), said that factories having foreign or mix of foreign and local origin filling machines have to pay Rs4.70 million, factories exclusively having local origin filling machines to pay Rs3.76m and factories having filling machines with less than 40 filling valves have to pay Rs1.175m.

Expressing concern over the fallout of the tax, the CCP traced the historic perspective of capacity tax, which was introduced in the first Nawaz Sharif-led government in 1991.

However, the following government withdrew it in 1994 on the grounds that it had become a major reason for bankruptcy and closure of many local beverages, as around 15 local beverage plants had ceased operations.

The CCP noted that capacity tax results in gains for large scale manufacturers, who hold a major share in the market, use high speed fillers, and produce at higher rates of capacity utilisation (up to 80-100pc).

On the other hand, small manufacturers who have less demand in the market and are producing less than half of its production capacity will also have to pay the same fixed rate of tax.

"The fixed rate of tax would indirectly reduce tax burden of large manufacturers and shift it towards small manufacturers," the CCP said.

"This imbalance of tax imposition is anti-competitive, as it puts small competitors at a cost disadvantage, resulting in unfair competition, and eventually could squeeze the small competitors out of the market."

The CCP noted that the division of manufacturers into different categories was also unreasonable, as the tax slab jumps from Rs1.17m to Rs3.7m if the number of valves goes up from 39 to 40.

"This raise in tax is exponential and would only encourage fixing capacity at 39 valves," the CCP added.

Besides, the CCP has highlighted that the Capacity Tax regime creates barriers to entry and exit.

Under the given tax slabs, a potential competitor will be reluctant to increase capacity, as this would result in a higher incidence of tax in the earlier years of the usage of the machinery, when it is typically utilised below full capacity.

"It will be difficult for any new competitor to compete with the larger manufacturers who have a stronghold in the market and take the benefit of cost advantage that is economies of scale."

"But once the smaller manufacturers are driven out of the market, competition will be reduced for big players."

This would eventually have a negative impact on national economy and limit choices for consumers.

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Capacity tax puts small beverage makers at disadvantage

Anti-trust body recommends withdrawal of discriminatory tax

OUR CORRESPONDENT
ISLAMABAD

Amid reports of famous beverage brands fizzling out after levy of capacity tax, the anti-trust watchdog has advised the government to withdraw the tax, said to have been imposed to curb evasion by the beverages industry.

The Competition Commission of Pakistan took notice of reports published in *The Express Tribune* that highlighted the concerns of the beverages industry following the Federal Board of Revenue's decision to charge federal excise duty (FED) and sales tax on production and installed capacity instead of actual sales.

The commission noted that the levy based on installed capacity translates into a fixed tax on manufacturing units with varying levels of actual production and thus discriminates against small manufacturers. This also results in a number of competition concerns, it observed.

According to the Statutory Regulatory Order, factories having foreign or mix of foreign and local origin filling machines will pay Rs4.7 million capacity tax, factories exclusively having local origin filling machines will pay Rs3.7 million and factories having filling machines with less than 40 filling valves will pay Rs1.2 million.

The commission noted that the capacity tax, introduced in 1991 and withdrawn in 1994, had become a major reason for bankruptcy and closing down of many local competitors, as around 15 beverage plants had ceased operations in this period.

Today, production in the beverages industry is confined to a few cities ie Lahore, Multan, Lala Musa and other areas, and it is not viable for them to reach out and market their products all over Pakistan.

TAX SLAB

Rs3.7m

is the added capacity tax levied when the number of valves goes up from 39 to 40

"The commission believes that capacity tax results in gains for large-scale manufacturers, who hold a major share in the market, use high speed fillers and produce at higher rates of capacity utilisation (up to 80%-100%). On the other hand, a small manufacturer who has less demand in the market and is producing less than half of its production capacity will also have to pay the same fixed rate of tax."

Therefore, a fixed rate of tax would reduce the tax burden of large manufacturers and increase it for small manufacturers. "This imbalance of tax imposition is anti-competitive, as it puts small competitors at a cost disadvantage, resulting in unfair competition, and eventually could squeeze the small competitors out of the market."

Furthermore, the division of manufacturers into different categories also seems to be unreasonable, as the tax slab jumps from Rs1.17 million to Rs3.7 million if the number of valves goes up from 39 to 40. This increase in tax is exponential and will only encourage fixing capacity at 39 valves.

Moreover, the capacity tax regime creates barriers to entry and exit. Under the given tax slabs, a potential competitor will be reluctant to increase capacity, as this will result in a higher incidence of tax in the earlier years of the usage of machinery, when it is typically utilised below full capacity.

Even otherwise, it would be difficult for any new competitor to compete with large manufacturers who have a strong hold on the market and take the benefit of cost advantage (economies of scale) under capacity tax.

Not only this, even if any existing manufacturer intends to expand production, tax slabs given in the SRO will curtail machinery investment, said the CCP. The current situation is unlikely to yield higher revenue to the government.

Moreover, the capacity tax regime makes exit from the market also difficult. All those manufacturers who are not able to compete will have no buyer in the market for their plants and machinery.

The commission noted that capacity tax is a regressive way of revenue collection and gives unfair and unnecessary competitive cost advantage to those manufacturers who have high rate of capacity utilisation over those who are not able to fully utilise their installed capacity.

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Editor-in-chief: M.A. Zuberi

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Beverage industry

CCP issues policy note to FBR against 'capacity tax'

RECORDER REPORT

ISLAMABAD: The Competition Commission of Pakistan (CCP) has issued a policy note to the Federal Board of Revenue (FBR) against the 'capacity tax' on beverages industry with the recommendation to withdraw the imposition of fixed tax levied on the basis of manufacturing unit's productive capacity.

The CCP has issued a policy note to the FBR here on Wednesday in this connection.

The CCP said that soon after Dr. Joseph Wilson taking charge as Acting Chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of Federal Excise Duty (FED) and Sales Tax, vide notification SRO No. 649(I)/2013 dated 9th July, 2013 on production/installed capacity instead of actual sales.

As per the SRO, factories having foreign or mix of foreign and local origin filling machines have to pay Rs4,700,000, factories exclusively having local origin filling machines to pay Rs3,760,000, and factories having filling machines with less than 40 filling valves have to pay Rs 1,175,000.

The Commission noted that the levy based on the installed capacity results in imposition of a fixed tax on manufacturing units with varying levels of actual production and thus, discriminates against the smaller manufacturers. This also results in a number of competition concerns.

The Commission noted that the Capacity Tax, which was introduced in 1991, and later withdrawn in 1994, had become a major reason for bankruptcy and closing down of many local competitors, as around fifteen local beverage plants had ceased operations. Today, production in the beverage industry is confined to a few cities, i.e., Lahore, Multan, Lala Musa and other areas, and it is not viable for them to reach out and market their products all over Pakistan.

The Commission believes that 'Capacity Tax' results in gains for large scale manufacturers, who hold a major share in the market, use high speed fillers, and produce at higher rates of capacity utilisation (up to 80-100 percent). On the other hand, a small manufacturer who has less demand in the market and is producing less than half of its production capacity will also have to pay the same fixed rate of tax. Therefore, a fixed rate of tax would reduce the tax burden of large manufacturers and increase it for small manufacturers. This imbalance of tax imposition is anti-competitive, as it puts small competitors at a cost disadvantage, resulting in unfair competition, and eventually could squeeze the small competitors out of the market.

'Furthermore, the division of manufacturers into different categories also seems to be unreasonable, as the tax slab jumps from Rs 1.17 million to Rs 3.7 million if the number of valves goes up from 39 to 40. This raise in tax is exponential and would only encourage fixing capacity at 39 valves.

Moreover, the 'Capacity Tax' regime creates barriers to entry and exit. Under the given tax slabs, a potential competitor will be reluctant to increase capacity, as this would result in a higher incidence of tax in the earlier years of the usage of the machinery, when it is typically utilised below full capacity. Even otherwise, it would be difficult for any new competitor to compete with the larger manufacturers who have a stronghold in the market and take the benefit of cost advantage (economies of scale) under the 'Capacity Tax'. Not only this, even if any existing manufacturer intends to expand its production, tax slabs given in the SRO will curtail machinery investment.

The current situation is unlikely to yield higher revenue to the government. Moreover, the 'Capacity Tax' regime makes the exit from the market also difficult. All those manufacturers who are not able to compete will have no buyer in the markets for their plants/machinery.

Finally, once the smaller manufacturers are driven out of the market, competition will be reduced, and the consumers will be left with limited choices. Also, low profile brands having a small market share help in creating choice in favour of the consumer. These brands cannot sell at the same price as the high profile brands, but they do compel a high profile brand to maintain a proportionate price, otherwise it would start losing market share.

The Commission noted that 'Capacity Tax' is a regressive way of revenue collection and gives unfair and unnecessary competitive cost advantage to those manufacturers who have high rate of capacity utilization over those who have less demand in market and are not able to fully utilise their installed capacity. Such a discriminatory tax regime stifles competition in the beverage industry, and as a result, small local manufacturers will be forced to close down because they will no longer be able to compete in a tax environment that overwhelmingly favours large manufacturers. This is against the nation's professed aim of building and growing businesses and encouraging investment.

The Commission's mandate includes ensuring free competition in all spheres of commercial and economic activity and to enhance economic efficiency. Section 29 of the Act stipulates that the Commission shall promote competition by, inter alia, reviewing policy frameworks for fostering competition and making suitable recommendation to the federal government or provincial governments to amend any law that affects competition in Pakistan, CCP added.

When contacted, sources explained that aerated water is a solution of carbonic acid in water, and this term is frequently applied to carbonated drinks. Currently, there are approximately 12 manufacturers in the country producing and competing in the market of aerated drinks which are subject to the 'Capacity Tax'. There are a total of 7,000 filling valves which are the basis for determination of production capacity of the industry for the purpose of 'Capacity Tax', out of which currently (year 2013-14), around 1,000 valves are being used by 10 local manufacturers and valves are being used by two international brands, while the remaining valves are not functional anymore, after the imposition of 'Capacity Tax', they added.

Sources further said that a review of the industry revealed that the capacity of valves cannot be quantified in one simple figure for all machines. Older machines producing 04 bottles per minute cannot be clubbed with machines with hi-tech turbo fillers producing 09 bottles per minute. Similarly, a plant working with one shift will be taxed at the same rate as a plant working with two or three shifts. In addition, the supply of electricity and gas being short and not available throughout the day makes the calculation of tax on capacity basis erroneous. The demand of beverages in Pakistan is cyclical in nature and depends on the weather. Soft drinks are more in demand in summer than in winter; thus, imposing the same tax throughout the year is not without problems, they added.

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Govt urged to withdraw capacity tax

ISLAMABAD: The Competition Commission of Pakistan (CCP) has urged the government to withdraw the capacity tax imposed on the beverage industry.

In a policy note issued to the government, the CCP stated the levy based on the installed capacity results in the imposition of a fixed tax on manufacturing units with varying levels of actual production and thus it discriminates against the smaller manufacturers.

It added the capacity tax – which was introduced in 1991 and later withdrawn in 1994 – has become a major reason for bankruptcy and closedown of many local competitors; around 15 local beverage plants had ceased operations.

According to the CCP, the production in the beverage industry is confined to only a few cities including Lahore, Multan, Lala Musa and others. It is not viable for them to market their products all over Pakistan, it noted.

Soon after Dr. Joseph Wilson taking charge as acting chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of federal excise duty and Sales tax, vide notification SRO No. 649(I)/2013 dated 9 July, 2013, on production/installed capacity instead of actual sales.

As per the SRO, factories having foreign or mix of foreign and local origin filling machines have to pay Rs4.7 million, factories exclusively having local origin filling machines to pay Rs3.7 million, and factories having filling machines with less than 40 filling valves have to pay Rs1.17 million.

The commission believes that the capacity tax results in gains for large scale manufacturers, who hold a major share in the market, use high speed fillers, and produce at higher rates of capacity utilization (up to 80 to 100 percent).

A small manufacturer – who has less demand in the market and is producing less than half of its production capacity – will also have to pay the same fixed rate of tax. Therefore, a fixed tax rate would reduce the tax burden of large manufacturers and increase it for small manufacturers.

This imbalance of tax imposition is anti-competitive, said the policy note, adding as it puts small competitors at a cost disadvantage, resulting in unfair competition, and that eventually could squeeze the small competitors out of the market.

Furthermore, the division of manufacturers into different categories also seems to be unreasonable, as the tax slab jumps from Rs1.17 million to Rs3.7 million if the number of valves goes up from 39 to 40. This tax hike is exponential and would only encourage fixing of capacity at 39 valves.

Moreover, the commission maintained the capacity tax regime creates barriers to entry and exit.

Under the given tax slabs, a potential competitor will be reluctant to increase capacity since this would result in a higher incidence of tax in the earlier years of the usage of the machinery, when it is typically utilised below full capacity.

Even otherwise, it would be difficult for any new competitor to compete with the larger manufacturers who have a stronghold in the market and take the benefit of cost advantage (economies of scale) under the said tax.

Not only this, even if any existing manufacturer intends to expand its production, tax slabs given in the SRO will curtail machinery investment, it said. The current situation is unlikely to yield higher revenue to the government. Moreover, the tax makes the exit from the market also difficult. All those manufacturers who are not able to compete will have no buyer in the markets for their plants/machinery.

Finally, once the smaller manufacturers are driven out of the market, competition will be reduced, and the consumers will be left with limited choices.

Also, low profile brands having a small market share help in creating choice in favour of the consumer. These brands cannot be sold at the same price as the high profile brands, but they do compel a high profile brand to maintain a proportionate price, otherwise it would start losing market share. The commission noted that the capacity tax is a regressive way of revenue collection, saying such a discriminatory tax regime stifles competition in the beverage industry. —***Mehtab Haider***

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Call to remove imposition of capacity tax on beverage industry

STAFF REPORTER

ISLAMABAD—The Competition Commission of Pakistan (CCP) has issued a Policy Note to the government recommending it to withdraw the imposition of 'capacity tax' on the beverage industry. Soon after Dr. Joseph Wilson taking charge as Acting Chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of Federal Excise Duty (FED) and Sales Tax, vide notification SRO No. 649(I)/2013 dated 9th July, 2013 on production/installed capacity instead of actual sales.

As per the SRO, factories having foreign or mix of foreign and local origin filling machines have to pay PKR 4,700,000, factories exclusively having local origin filling machines to pay PKR 3,760,000, and factories having filling machines with less than 40 filling valves have to pay PKR 1,175,000.

The Commission noted that the levy based on the installed capacity results in imposition of a fixed tax on manufacturing units with varying levels of actual production and thus, discriminates against the smaller manufacturers. This also results in a number of competition concerns.

The Commission noted that the Capacity Tax, which was introduced in 1991, and later withdrawn in 1994, had become a major reason for bankruptcy and closing down of many local competitors, as around fifteen local beverage plants had ceased operations. Today, production in the beverage industry is confined to a few cities, i.e., Lahore, Multan, Lala Musa and other areas, and it is not viable for them to reach out and market their products all over Pakistan.

The Commission believes that Capacity Tax results in gains for large scale manufacturers, who hold a major share in the market, use high speed fillers, and produce at higher rates of capacity utilization (up to 80-100 per cent). On the other hand, a small manufacturer who has less demand in the market and is producing less than half of its production capacity will also have to pay the same fixed rate of tax. Therefore, a fixed rate of tax would reduce the tax burden of large manufacturers and increase it for small manufacturers. This imbalance of tax imposition is anti-competitive, as it puts small competitors at a cost disadvantage, resulting in unfair competition, and eventually could squeeze the small competitors out of the market.

Furthermore, the division of manufacturers into different categories also seems to be unreasonable, as the tax slab jumps from PKR1.17 million to PKR3.7 million if the number of valves goes up from 39 to 40. This raise in tax is exponential and would only encourage fixing capacity at 39 valves.

Moreover, the Capacity Tax regime creates barriers to entry and exit. Under the given tax slabs, a potential competitor will be reluctant to increase capacity, as this would result in a higher incidence of tax in the earlier years of the usage of the machinery, when it is typically utilized below full capacity.

Even otherwise, it would be difficult for any new competitor to compete with the larger manufacturers who have a stronghold in the market and take the benefit of cost advantage (economies of scale) under the Capacity Tax. Not only this, even if any existing manufacturer intends to expand its production, tax slabs given in the SRO will curtail machinery investment. The current situation is unlikely to yield higher revenue to the government. Moreover, the Capacity Tax regime makes the exit from the market also difficult. All those manufacturers who are not able to compete will have no buyer in the markets for their plants/machinery.

Finally, once the smaller manufacturers are driven out of the market, competition will be reduced, and the consumers will be left with limited choices. Also, low profile brands having a small market share help in creating choice in favor of the consumer.

Daily Times
Your right to know — A new voice for a new Pakistan

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Beverage industry

CCP asks govt to withdraw 'capacity tax'

Staff Report

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Soon after Dr Joseph Wilson took charge as acting chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of Federal Excise Duty (FED) and sales tax, vide notification SRO No 649(I)/2013 dated July 9, 2013 on production and installed capacity instead of actual sales.

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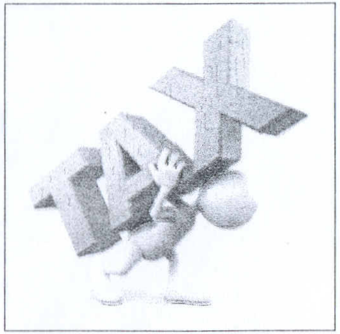

eventually could squeeze the small competitors out of the market.

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Finally, once the smaller manufacturers are driven out of the market, competition will be reduced, and the consumers will be left with limited choices. Also, low profile brands having a small market share help in creating choice in favour of the consumer. These brands cannot sell at the same price as the high profile brands, but they do compel a high profile brand to maintain a proportionate price, otherwise it would start losing market share.

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The commission's mandate includes ensuring free competition in all spheres of commercial and economic activity and to enhance economic efficiency. Section 29 of the Act stipulates that the commission shall promote competition by, inter alia, reviewing policy frameworks for fostering competition and making suitable recommendation to the federal government or provincial governments to amend any law that affects competition in Pakistan.

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CCP for withdrawal of 'capacity tax'

ISLAMABAD
OUR STAFF REPORTER

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Soon after Dr Joseph Wilson taking charge as Acting Chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of FED and ST, vide notification SRO No. 649(I)/2013 dated 9th July, 2013 on production/ installed capacity instead of actual sales. As per the SRO, factories having foreign or mix of foreign and local origin filling machines have to pay Rs 4,700,000, factories exclusively having local origin filling machines to pay Rs 3,760,000, and factories having filling machines with less than 40 filling valves have to pay Rs 1,175,000.

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CCP for withdrawing 'capacity tax' on beverage industry

ISLAMABAD
NNI

The Competition Commission of Pakistan (CCP) has issued a policy note to the government recommending it to withdraw the imposition of 'capacity tax' on the beverage industry. Soon after Dr Joseph Wilson took charge as an acting chairman, the CCP became functional again and took notice of various news items raising concerns by the beverage industry on the imposition of Federal Excise Duty (FED) and Sales Tax vide notification SRO No. 649(I)/2013 dated 9th July, 2013 on production/installed capacity instead of actual sales. As per the SRO, factories having foreign or mix of foreign and local origin filling machines have to pay PKR 4,700,000, factories exclusively having local origin filling machines to pay PKR 3,760,000, and factories having filling machines with less than 40 filling valves have to pay PKR 1,175,000. The commission noted that the levy based on the installed capacity results in imposition of a fixed tax on manufacturing units with varying levels of actual production and thus, discriminates against the smaller manufacturers. This also results in a number of competition concerns. The commission noted that the capacity tax, which was introduced in 1991, and later withdrawn in 1994, had become a major reason for bankruptcy and closing down of many local competitors as around 15 local beverage plants had ceased operations. Today, production in the beverage industry was confined to a few cities - Lahore, Multan, Lala Musa and other areas - and it was not viable for them to reach out and market their products all over Pakistan. The commission believes that the capacity tax results in gains for large scale manufacturers, who hold a major share in the market, use high speed fillers, and produce at higher rates of capacity utilization (up to 80-100 per cent). On the other hand, a small manufacturer who has less demand in the market and is producing less than half of its production capacity will also have to pay the same fixed rate of tax. Therefore, a fixed rate of tax would reduce the tax burden of large manufacturers and increase it for small manufacturers.

جنگ

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مسابقتی کمیشن کی حکومت سے بیوریج انڈسٹری پرنافذ کپیسٹی ٹیکس واپس لینے کی سفارش

اسلام آباد (خبرنگار خصوصی) مسابقتی کمیشن آف پاکستان (سی سی پی) نے حکومت سے بیوریج انڈسٹری پر نافذ کردہ کپیسٹی ٹیکس کوواپس لینے کی سفارش کردی ہے۔ سی سی پی نے حکومت کو پالیسی نوٹ جاری کردیا ہے جس میں کہا گیا ہے کہ انسٹال کپیسٹی پر لیوی کا نفاذ مینوفیکچرنگ یونٹس پر فیکسڈ ٹیکس کے نفاذ کا باعث بنا ہے جو چھوٹے مینوفیکچرز کے ساتھ امتیازی سلوک ہے۔

نوائے وقت

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بیوریج انڈسٹری پر ”کیپسٹی ٹیکس“ ختم کیا جائے: مسابقت کمشن

بیوریج فیکٹریوں پر ان کی فروخت کی بجائے پیداواری گنجائش کے مطابق ٹیکس عائد کر دیا گیا

یہ چھوٹے پیداواری یونٹوں سے امتیاز برتنے کے مترادف ہے‘ حکومت سے مطالبہ

اسلام آباد (نمائندہ خصوصی) مسابقت کمشن نے حکومت سے کہا ہے کہ بیوریج انڈسٹری پر ”کیپسٹی ٹیکس“ کے نام سے لگائے جانے والے ٹیکس کو ختم کیا جائے۔ حکومت نے بجٹ میں بیوریج فیکٹریوں پر ان کی فروخت کی بجائے ان کی پیداواری گنجائش کے مطابق ٹیکس عائد کر دیا۔ مسابقت کمشن نے نوٹ کیا ہے کہ یہ چھوٹے پیداواری یونٹوں سے امتیاز برتنے کے برابر ہے جس کی وجہ سے ادارے دیوالیہ ہو رہے ہیں اور بند کئے جا رہے ہیں۔ بیوریج کی صنعت چند شہروں تک محدود ہو کر رہ گئی ہے۔ مسابقت کمشن نے نوٹ کیا کہ گنجائش ٹیکس سے بڑے مینوفیکچررز کو فائدہ ہوا ہے اور یہ ادارے زیادہ رفتار سے فلنگ کرنے والی مشینیں استعمال کر رہے ہیں جس کی وجہ سے چھوٹے ادارے اپنی گنجائش سے کم پیداوار کے باوجود پورا ٹیکس دینے پر مجبور ہیں۔

روزنامہ دنیا

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05 Sep 2013

حکومت مشروبات پر عائد ٹیکس واپس لے: مسابقتی کمیشن

فکسڈ ٹیکس سے مارکیٹ میں عالمی کمپنیوں کی اجارہ داری قائم ہوجائے گی، پالیسی نوٹ

اسلام آباد (خبر نگار خصوصی) مسابقتی کمیشن نے حکومت کی طرف سے رواں مالی سال کے بجٹ میں مشروبات پر عائد کیپیسٹی ٹیکس کو غیر قانونی قرار دیتے ہوئے واپس لینے کا مطالبہ کر دیا، مشروبات پر فکسڈ ٹیکس عائد کرنے سے مارکیٹ میں بین الاقوامی کمپنیوں کی اجارہ داری قائم ہوجائے گی اور مقامی چھوٹے ادارے بند ہوجائیں گے، مسابقتی کمیشن کی طرف سے حکومت کو جاری پالیسی نوٹ میں کہا گیا ہے (باقی صفحہ 5 نمبر 34)

بقیہ نمبر 34 مسابقتی کمیشن

مشروبات تیار کرنے والے اداروں کی پیداواری گنجائش پر فکسڈ ٹیکس عائد کرنا مسابقتی قانون کی خلاف ورزی ہے کیونکہ فکسڈ ٹیکس کا نفاذ صرف بڑے اداروں کیلئے فائدہ مند ہوگا چھوٹے اداروں کا ٹیکس بوجھ بڑھے گا، اس طرح کا غیر مسابقتی ٹیکس قانون 1991 میں بھی لاگو کیا گیا تھا جس کو 1994 میں واپس لے لیا گیا کیونکہ اس دوران مشروبات کے 15 پلانٹس بند ہوگئے، پالیسی نوٹ میں غیر ملکی کمپنیوں پر 47 لاکھ روپے، مقامی کمپنیوں پر 37 لاکھ 60 ہزار روپے اور 40 فلنگ والوز سے کم والوز والے پلانٹس سے 11 لاکھ 75 ہزار روپے ٹیکس عائد کرنے پر تنقید کرتے ہوئے کہا گیا ہے کہ اس سے چھوٹے ادارے صرف 39 والوز تک محدود ہونے میں مجبور ہوجائیں گے کیونکہ صرف ایک والو کے اضافے سے ان کا ٹیکس بوجھ 25 لاکھ 85 ہزار روپے بڑھ جائے گا اس طرح کا ٹیکس اضافہ قانونی طور پر درست نہیں یہ مسابقتی قانون کی خلاف ورزی ہے اس طرح کے ٹیکس قانون کی موجودگی میں چھوٹے سرمایہ کاروں کا کاروبار سے نکلنا بھی مشکل ہوجائے گا کیونکہ کوئی بھی ان کی مشینری خریدنے کو تیار نہیں ہوگا جس سے مارکیٹ پر چند بڑی کمپنیوں کی اجارہ داری قائم ہوجائے گی۔

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مسابقتی کمیشن کا وفاقی حکومت کو پالیسی نوٹ

بیوریج انڈسٹری پر عائد کپیسٹی ٹیکس واپس لینے کی سفارش

اصل فروخت کے بجائے پیداوار یا نصب شدہ صلاحیت پر ایف ای ڈی و سیلز ٹیکس لگانے کا نوٹس، بڑے مینوفیکچررز کو فائدہ، چھوٹے تیار کنندگان سے امتیاز کے مترادف ہے

مختلف پیداوار کے حامل یونٹس پر فکسڈ ٹیکس غیر مسابقتی، نئے پلیئرز کی آمد میں بھی رکاوٹ ہے، چھوٹا کاروبار بند، صارفین کو فائدہ ہوگا نہ حکومتی ریونیو بڑھے گا، سی سی پی

کراچی (بزنس ڈیسک) مسابقتی کمیشن پاکستان (سی سی پی) نے بیوریج انڈسٹری پر عائد ''کیپسٹی ٹیکس'' واپس لینے کی سفارش کردی ہے، اس سلسلے میں سی سی پی نے وفاقی حکومت کو باقاعدہ پالیسی نوٹ جاری کیا ہے۔ مسابقتی کمیشن سے بدھ کو جاری کردہ بیان کے مطابق ڈاکٹر جوزف ولسن کے قائم مقام چیئرمین کا عہدہ سنبھالنے کے بعد سی سی پی پھر سے متحرک ہوگیا ہے اور 9 جولائی 2013 کو جاری کردہ ایس آر او نمبر 649(I)/2013 کے ذریعے اصل فروخت کے بجائے پیداوار یا نصب شدہ صلاحیت پر فیڈرل ایکسائز ڈیوٹی اور سیلز ٹیکس لگانے سے متعلق بیوریج انڈسٹری کی تشویش کے حوالے سے خبروں کا نوٹس لیا۔ کمیشن نے نوٹ کیا کہ نصب شدہ صلاحیت پر ٹیکس لگانے کے نتیجے میں مختلف پیداوار کے حامل مینوفیکچرنگ یونٹس پر فکسڈ ٹیکس عائد ہوگیا ہے جو چھوٹے مینوفیکچررز سے امتیاز ہے، اس ٹیکس کے نتیجے میں متعدد مسابقتی تحفظات بھی ابھرتے ہیں۔ کمیشن نے نوٹ کیا تو کیپسٹی ٹیکس 1991 میں متعارف اور 1994 میں واپس لے لیا گیا جو بہت سے مقامی کمپیٹیٹرز کے دیوالیہ و بندش کا سبب بنا، 15 مقامی بیوریج پلانٹ بھی بند ہوئے، آج بیوریج انڈسٹری کی پیداوار چند شہروں لاہور، ملتان، لالہ موسیٰ اور دیگر علاقوں تک محدود ہے اور ان کے لیے پاکستان بھر کے لیے اپنی مصنوعات مارکیٹ کرنا قابل عمل نہیں۔ کمیشن کا کہنا ہے کہ کیپسٹی ٹیکس بڑے مینوفیکچررز کے لیے فائدہ مند ہے جن کا مارکیٹ میں شیئر زیادہ ہے مگر کم طلب اور اپنی صلاحیت سے آدھی سے بھی کم پیداوار دینے والے چھوٹے مینوفیکچرر کو بھی ٹیکس فکس ریٹ سے دینا ہوگا، اس طرح بڑے مینوفیکچررز ٹیکس کا بوجھ کم اور چھوٹے پر بڑھے گا، ٹیکس کے نفاذ کا یہ عدم توازن غیر مسابقتی ہے جو چھوٹے مسابقت کاروں کے لیے لاگت کے حوالے سے بے فائدہ ہے اور اس کا نتیجہ غیر منصفانہ مسابقت کی صورت میں نکلتا ہے جو چھوٹے مسابقت کاروں کو مارکیٹ سے باہر کرسکتا ہے۔ مسابقتی کمیشن نے کیپسٹی ٹیکس سے متعلق ایس آر او میں دی گئی مختلف کیٹیگریز پر بھی تحفظات کا اظہار کیا اور کہا ہے کہ یہ پلیئرز کی شعبے میں آمد و اخراج میں بھی رکاوٹ ہے اور اس سے حکومتی ریونیو میں بھی اضافہ نہیں ہوگا اور چھوٹے مسابقت کاروں کے مارکیٹ سے نکلنے کی صورت میں صارفین کو بھی محدود چوائس ملے گی۔ کمیشن کے مطابق کیپسٹی ٹیکس آمدنی کے حصول کا رجعت پسندانہ طریقہ ہے جو زیادہ پیداواری صلاحیت استعمال کرنے والے مینوفیکچررز کو کم پیداواری صلاحیت استعمال کرنے والے اور کم طلب کے حامل مینوفیکچررز کے مقابلے میں لاگت کے حوالے سے غیر منصفانہ اور غیر ضروری مسابقتی فائدہ دیتا ہے، ایسی امتیازی ٹیکس رجیم بیوریج انڈسٹری میں مسابقت کا گلا گھونٹ دے گی جس کے نتیجے میں چھوٹے مقامی مینوفیکچرر بڑے مینوفیکچررز کو فائدہ پہنچانے والے ٹیکس ماحول میں مسابقت نہ کرسکنے کے باعث کاروبار بند کرنے پر مجبور ہو جائیں گے اور یہ کاروبار کے فروغ اور سرمایہ کاری کی حوصلہ افزائی کے مقاصد کے برخلاف ہے۔