

## TAX REVENUE

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>11</b>	<b>TAXES</b>					
<b>111</b>	<b><u>Taxes on Income, Profits and Capital Gains</u></b>					
11110001	Income Tax - Individuals	2,332,348	3,005,000	3,430,000	<b>3,825,000</b>	
11120001	Income Tax - Companies & Bodies Corporate	5,275,254	5,495,000	6,150,000	<b>6,800,000</b>	
11130001	Tax Deduction at Source	--	305,000	770,000	<b>810,000</b>	f(1)
11140001	National Residential Property Tax	--	60,000	119,000	<b>130,000</b>	
		<b>7,607,602</b>	<b>8,865,000</b>	<b>10,469,000</b>	<b>11,565,000</b>	
<b>113</b>	<b><u>Taxes on Property</u></b>					
<b>1131</b>	<b>Recurrent Taxes on Immovable Property</b>					
11310001	Campement Site Tax	26,086	15,000	24,000	<b>3,000</b>	
11310002	Campement Tax	34,443	20,000	25,000	<b>3,000</b>	
		<b>60,529</b>	<b>35,000</b>	<b>49,000</b>	<b>6,000</b>	
<b>1134</b>	<b>Taxes on Financial and Capital Transactions</b>					
11340001	Land Transfer Tax	761,819	906,000	1,270,000	<b>1,489,000</b>	
11340002	Registration Duty on Transfer of Immovable Property	875,269	1,022,000	1,140,000	<b>1,300,000</b>	
11340003	Tax on Transfer of Leasehold Rights in State Lands	38,921	57,000	75,000	<b>100,000</b>	
11340004	Registration Duty on Transfer of Shares	27,371	90,000	85,000	<b>72,000</b>	
11340005	Registration Duty on Transfer of Motor Vehicles	656,527	678,000	750,000	<b>795,000</b>	
11340006	Registration Duty on Loans	12,752	15,000	12,600	<b>15,000</b>	
11340007	Registration Duty on Fixed and Floating Charges	111,057	116,000	125,000	<b>135,000</b>	
11340008	Mortgages, Inscriptions and Transcriptions	18,311	20,000	20,000	<b>21,000</b>	
11340009	Stamp Duties	76,960	77,800	80,000	<b>82,000</b>	
11340999	Miscellaneous	146,604	71,000	143,400	<b>155,000</b>	
		<b>2,725,593</b>	<b>3,052,800</b>	<b>3,701,000</b>	<b>4,164,000</b>	
<b>1135</b>	<b>Other Non Recurrent Taxes on Property</b>					
11350001	Land Conversion Tax	81,663	112,000	40,000	<b>50,000</b>	
		<b>81,663</b>	<b>112,000</b>	<b>40,000</b>	<b>50,000</b>	
<b>114</b>	<b><u>Taxes on Goods and Services</u></b>					
<b>1141</b>	<b>General Taxes on Goods and Services</b>					
11411001	Value Added Tax	15,462,896	17,150,000	18,150,000	<b>20,200,000</b>	
11412001	Sales Tax	5,206	--	--	--	
		<b>15,468,102</b>	<b>17,150,000</b>	<b>18,150,000</b>	<b>20,200,000</b>	
<b>1142</b>	<b>Excise Duties</b>					
11420001	Spirits, Liquors and Alcoholic Beverages	1,801,162	1,865,000	1,925,000	<b>2,140,000</b>	
11420002	Tobacco Products	2,034,605	2,163,000	2,350,000	<b>2,420,000</b>	
11420003	Motor Vehicles and Motor Cycles	1,291,195	1,430,000	1,500,000	<b>1,865,000</b>	
11420004	Petroleum Products	1,939,199	2,100,000	2,000,000	<b>2,275,000</b>	
11420005	Plastic Products	74,199	110,000	110,000	<b>120,000</b>	
11420999	Miscellaneous	--	--	--	<b>110,000</b>	
		<b>7,140,359</b>	<b>7,668,000</b>	<b>7,885,000</b>	<b>8,930,000</b>	

**TAX REVENUE - Continued**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>1144</b>	<b>Taxes on Specific Services and Gambling</b>					
11440001	Taxes on Lotteries	18,113	18,000	15,000	<b>17,000</b>	
11440002	Betting Taxes on Horse Racing, Football, etc	402,214	435,000	435,000	<b>533,000</b>	
11440003	Gaming Taxes on Casinos and Gaming Houses	665,291	770,000	970,000	<b>1,050,000</b>	
11440004	Passenger Fee on Air Tickets	360,247	400,000	500,000	<b>600,000</b>	
11440005	Hotel and Restaurant Tax	899	--	--	--	
		<b>1,446,763</b>	<b>1,623,000</b>	<b>1,920,000</b>	<b>2,200,000</b>	
<b>1145</b>	<b>Licence Fees</b>					
11450001	Road Motor Vehicle Licences	731,872	810,000	790,000	<b>1,005,000</b>	
11450002	Company Licences	126,945	130,000	132,000	<b>143,000</b>	
11450003	Incorporation & Lodging Fees, Search Duty, etc.	7,662	8,000	10,000	<b>11,500</b>	
11450004	Tourist Enterprise Licences	47,373	55,000	58,000	<b>61,000</b>	
11450005	Gambling Licences	47,131	52,500	62,000	<b>64,000</b>	
11450006	Liquor Licences	10,106	13,000	10,000	<b>14,000</b>	
11450007	Freeport Licences	1,271	5,000	5,000	<b>5,000</b>	
11450099	Miscellaneous	11,075	12,500	16,000	<b>17,500</b>	
		<b>983,437</b>	<b>1,086,000</b>	<b>1,083,000</b>	<b>1,321,000</b>	
<b>115</b>	<b>Taxes on International Trade and Transactions</b>					
11510001	Customs Duties	2,157,771	2,250,000	2,600,000	<b>1,475,000</b>	
		<b>2,157,771</b>	<b>2,250,000</b>	<b>2,600,000</b>	<b>1,475,000</b>	
<b>116</b>	<b>Other Taxes</b>					
11611001	Environment Protection Fee	186,164	210,000	200,000	<b>295,000</b>	
11612001	Special Levy on Banks	--	75,000	68,000	<b>260,000</b>	
11610001	Temporary Solidarity Levy on Hotels	145,234	210,000	200,000	<b>230,000</b>	
11613001	Special Contribution from Hotels	--	75,000	75,000	--	
		<b>331,398</b>	<b>570,000</b>	<b>543,000</b>	<b>785,000</b>	
	<b>TOTAL - TAXES</b>	<b>38,003,216</b>	<b>42,411,800</b>	<b>46,440,000</b>	<b>50,696,000</b>	

**SOCIAL CONTRIBUTIONS**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>12</b>	<b>SOCIAL CONTRIBUTIONS</b>					
<b>121</b>	<b>Social Security Contributions</b>					
12110001	Employee Contribution under New Pension Scheme	--	--	--	<b>728,000</b>	f(2)
		--	--	--	<b>728,000</b>	
<b>122</b>	<b>Other Social Contributions</b>					
12210001	Civil Service Family Protection Scheme	188,626	215,000	195,000	<b>270,000</b>	
12211001	Retiring Allowance Scheme for Members of National Assembly	2,567	2,200	3,000	<b>3,500</b>	
		<b>191,192</b>	<b>217,200</b>	<b>198,000</b>	<b>273,500</b>	
	<b>TOTAL - SOCIAL CONTRIBUTIONS</b>	<b>191,192</b>	<b>217,200</b>	<b>198,000</b>	<b>1,001,500</b>	

## GRANTS

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>13</b>	<b>GRANTS</b>					
<b>131</b>	<b><u>Grants from Foreign Governments</u></b>					
13120200	Government of the Republic of Greece	--	--	30,000	--	
13120300	Government of the People's Republic of China	--	--	--	--	
13120301	Government of the Republic of India	--	150,000	--	<b>340,000</b>	
		--	150,000	30,000	<b>340,000</b>	
<b>132</b>	<b><u>Grants from International Organisations</u></b>					
13220610	EDF-Waste Water Sector	--	185,000	550,000	--	
13220611	EDF-Decentralised Cooperation Programme	--	100,000	93,000	<b>190,000</b>	
13220612	EDF-General Budget Support under 9th EDF	--	390,000	--	<b>390,000</b>	
13220613	EDF- Sugar Sector (Reliquat)	--	200,000	--	<b>190,000</b>	
13220614	EDF - Fluctuation in Exports Earnings (FLEX)	--	--	--	<b>915,000</b>	
13220615	EDF - General Budget Support under 10th EDF	--	--	--	--	
13220616	EC- Accompanying measures for Economic Restructuring	269,062	1,900,000	--	<b>2,000,000</b>	
13220690	Kuwait Fund for Arab Economic Development	--	10,000	--	--	
13220999	Miscellaneous	52,887	--	--	--	
		321,949	2,785,000	643,000	<b>3,685,000</b>	
	<b>TOTAL - GRANTS</b>	<b>321,949</b>	<b>2,935,000</b>	<b>673,000</b>	<b>4,025,000</b>	

## OTHER REVENUE

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>14</b>	<b>OTHER REVENUE</b>					
<b>141</b>	<b><u>Property Income</u></b>					
<b>1411</b>	<b>Interest</b>					
14110001	Agricultural Marketing Board	1,201	1,183	1,184	<b>1,155</b>	
14110002	Central Electricity Board	--	32,419	--	<b>27,790</b>	
14110003	Central Water Authority	68,750	62,964	62,911	<b>60,250</b>	
14110004	Mauritius Housing Company Ltd	4,053	3,348	3,083	<b>2,505</b>	
14110005	Mauritius Sugar Industry Research Institute	105	105	105	<b>105</b>	
14110006	National Transport Corporation	120	120	120	<b>120</b>	
14110007	Sugar Planters Mechanical Pool Cooperation	337	348	330	<b>320</b>	
14110008	Rose Belle Sugar Estate	--	6,032	--	<b>5,195</b>	
14110009	National Housing Development Company Ltd	11,742	22,991	47,185	<b>20,870</b>	
14110010	Business Parks of Mauritius Ltd	18,000	18,984	--	<b>19,600</b>	
14110011	Industrial and Vocational Training Board	--	5,741	5,746	<b>3,515</b>	
14110012	Development Bank of Mauritius Ltd	8,226	9,336	9,336	<b>6,875</b>	
14110013	State Investment Corporation	--	4,429	--	<b>3,700</b>	
14110050	Loans to Government Officers	75,889	107,000	85,000	<b>87,000</b>	
14110051	Investment of Surplus Balances	182,801	75,000	98,000	<b>100,000</b>	
14110999	Miscellaneous	4,686	4,000	4,000	<b>4,500</b>	
		375,910	354,000	317,000	<b>343,500</b>	

**OTHER REVENUE - Continued**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
<b>1412</b>	<b>Dividends</b>					
14120002	Air Mauritius Ltd	9,773	--	7,000	<b>30,000</b>	
14120003	Mauritius Sugar Terminal Corporation	17,349	17,400	17,400	<b>20,000</b>	
14120004	State Bank of Mauritius Ltd	29,905	30,000	31,400	<b>35,000</b>	
14120005	State Investment Corporation	--	30,000	--	<b>25,000</b>	
14120006	Mauritius Telecom	519,462	470,000	1,374,900	<b>540,000</b>	
14120007	Development Bank of Mauritius Ltd	10,625	10,600	10,600	<b>10,000</b>	
14120008	Airports of Mauritius Co Ltd	160,000	160,000	--	<b>160,000</b>	
14120009	State Informatics Ltd	--	10,000	8,000	<b>10,000</b>	
14120010	Mauritius Housing Company Ltd	14,394	12,000	16,500	<b>17,000</b>	
14120999	Miscellaneous	2,169	2,000	22,200	<b>35,000</b>	
		<b>763,677</b>	<b>742,000</b>	<b>1,488,000</b>	<b>882,000</b>	
<b>1413</b>	<b>Withdrawals from Income of Quasi Corporations</b>					
14130001	Bank of Mauritius	600,000	900,000	900,000	<b>1,610,000</b>	
14130002	Government Lotteries	181,956	195,000	185,000	<b>190,000</b>	
14130003	Horse Racing Board	2,000	8,000	17,000	--	
14130004	Wastewater Management Authority	25,000	25,000	25,000	<b>65,000</b>	
14130005	Information & Communication Technology Authority	40,000	40,000	40,000	<b>40,000</b>	
14130006	Treasury Foreign Currency Management Fund	1,000	11,000	11,000	<b>5,000</b>	
14130007	Financial Services Commission	90,000	175,000	120,000	<b>120,000</b>	
14130008	Mauritius Ports Authority	100,000	125,000	125,000	<b>125,000</b>	
	Miscellaneous	--	--	--	--	
		<b>1,039,956</b>	<b>1,479,000</b>	<b>1,423,000</b>	<b>2,155,000</b>	
<b>1415</b>	<b>Rent and Royalties</b>					
14150001	State Lands	182,570	--	--	--	
14150002	Campement Site Lease	--	775,000	200,000	<b>800,000</b>	
14150003	Other Land Leases	--	100,000	170,000	<b>230,000</b>	
14150004	Warehouse Rent	--	--	--	--	
14150005	Shooting and Fishing Lease	994	8,000	8,000	<b>10,000</b>	
		<b>183,564</b>	<b>883,000</b>	<b>378,000</b>	<b>1,040,000</b>	
<b>142</b>	<b>Sales of Goods and Services</b>					
<b>1422</b>	<b>Administrative Fees</b>					
14220001	Court Fees	34,412	38,000	33,000	<b>36,000</b>	
14220002	Ushers' and Interpreters' Fees	3,655	4,000	4,000	<b>4,500</b>	
14220010	Issue of Civil Status Certificates	--	3,000	--	<b>3,000</b>	
14220011	Fees for Celebration of Civil Marriage	8,842	9,000	9,000	<b>10,000</b>	
14220012	Fees for National Identity Cards	4,465	5,500	5,000	<b>5,500</b>	
14220020	Issue of Certificates in connection with Citizenship	2,596	3,500	4,000	<b>4,500</b>	
14220031	Route Air Navigation Charge	169,620	120,000	120,000	<b>132,000</b>	
14220032	Other Civil Aviation Charges	15,017	96,000	70,000	<b>77,000</b>	
14220033	Issue of Aviation Security Identification Form	--	2,300	1,800	<b>2,000</b>	
14220040	Fees for Cinema, Video and Theatre Censorship	1,213	1,800	1,000	<b>1,000</b>	
14220050	Fumigation and Disinfection Fees	608	1,300	800	<b>1,000</b>	

**OTHER REVENUE - Continued**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
14220060	Ships' Registration Fees	614	700	600	<b>700</b>	
14220061	Annual Fees	3,754	4,000	4,000	<b>4,500</b>	
14220062	Parking Fees	26,912	32,000	30,000	<b>34,000</b>	
14220070	Duty on Scales	2,313	2,500	2,500	<b>3,000</b>	
14220080	Reimbursement towards Cost of Audit Services	5,674	5,500	8,200	<b>9,000</b>	
14220090	Refund of Electoral Expenses	5,740	5,700	5,700	<b>6,000</b>	
14220100	Fees for Police Services	62,515	70,000	65,000	<b>70,000</b>	
14220101	Helicopter and Aircraft Services	3,417	10,500	6,000	<b>7,000</b>	
14220102	Issue of Passports	53,478	58,000	45,000	<b>50,000</b>	
14220103	Issue of Accident Report Form	60	100	100	<b>100</b>	
14220110	Central Health Laboratory Fees	1,874	2,000	2,000	<b>2,000</b>	
14220111	Pharmacy Licences	527	600	600	<b>700</b>	
14220112	Overtime Fees	282	800	400	<b>400</b>	
14220113	Vaccination Fees	2,638	3,500	3,600	<b>4,000</b>	
14220120	Fees for Veterinary Services	133	200	200	<b>150</b>	
14220121	Importation Fees (Agricultural Produce)	4,473	5,500	5,000	<b>4,500</b>	
14220122	Land Settlement Scheme	--	50	50	<b>100</b>	
14220123	Pest Control for Fruit Trees	95	160	100	<b>200</b>	
14220124	Quarantine Fees	1,224	1,500	2,000	<b>2,000</b>	
14220125	Reimbursement towards Cost of Control Board Administration	62,663	68,000	60,000	<b>65,000</b>	
14220126	Reimbursement towards Cost of Tobacco Research	30	40	50	<b>50</b>	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	70	50	100	<b>100</b>	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	--	22,000	22,000	<b>25,000</b>	
14220140	Fishing Vessel Licence Fees	48,591	52,500	35,000	<b>45,000</b>	
14220141	Fees for Import Permits	3,992	4,700	4,500	<b>5,000</b>	
14220142	Permits/Fees to Operate in Marine Protected Areas	732	1,600	1,000	<b>20,000</b>	
14220143	Fees for Services Provided at the Sea Food Hub	--	5,000	4,000	<b>4,500</b>	
14220150	Compensation in respect of Government-owned Vehicles	429	630	600	<b>700</b>	
14220151	Assaying and Marking Fees	156	250	200	<b>600</b>	
14220160	Pension Contribution Reimbursements	733	500	500	--	
14220165	Overtime and Supervision Fees	4,887	16,000	12,000	<b>14,000</b>	
14220166	Processing Fees	--	60,000	--	--	
14220167	Tax Stamps	--	25,000	--	--	
14220170	Education Fees	45	130	100	<b>100</b>	
14220180	Materials Testing Laboratory Fees	2,301	2,500	2,500	<b>2,500</b>	
14220181	Building and Ordinance Fees	1	--	--	--	
14220190	Examination fees: Driver & Motor Vehicles	52,850	54,000	52,000	<b>57,000</b>	
14220191	Registration and Transfer of Vehicles	44,019	45,000	50,000	<b>55,000</b>	
14220192	Issue of Student ID Cards	8,601	10,000	12,000	<b>13,000</b>	
14220200	Survey Fee	664	2,100	1,000	<b>1,500</b>	
14220201	Morcellement Fee	--	--	--	--	
14220210	Fees for Registration of Associations	1,352	1,680	1,700	<b>2,000</b>	
14220211	Fees for Registration of Factories	1,911	2,500	2,000	<b>2,200</b>	
14220220	Work/Occupation Permit	60,362	63,000	63,000	<b>67,000</b>	
14220221	Recruitment Licence	110	150	200	<b>200</b>	

**OTHER REVENUE - Continued**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
14220230	Commission on Curatelle Deposits	205	540	200	<b>100</b>	
14220231	Provision of Briefs to Counsels	79	110	100	<b>100</b>	
14220240	Reimbursement for Services	133	160	150	<b>200</b>	
14220250	Benefits Recovered	3,197	2,730	2,800	<b>3,000</b>	
14220251	Reimbursement of Cost of National Pension Fund's	62,338	70,000	60,000	<b>66,000</b>	
14220260	Trade Marks, Service Marks and Collective Marks	5,777	6,500	6,000	<b>6,500</b>	
14220261	Patent Fees	259	400	400	<b>500</b>	
14220262	Industrial Designs	60	120	100	<b>100</b>	
14220270	Archives Fees	94	90	100	<b>100</b>	
14220280	Prison Services	90	60	50	<b>100</b>	
		<b>782,879</b>	<b>1,005,750</b>	<b>824,000</b>	<b>932,000</b>	
<b>1423</b>	<b>Incidental Sales by Non Market Establishments</b>					
14230001	Sale of Copies of Judgement of the Supreme Court	459	500	500	<b>500</b>	
14230010	Sale of Overseas News	107	350	200	<b>100</b>	
14230020	Sale of Weather Data	3,177	12,000	12,000	<b>15,000</b>	
14230021	Sale of Ephemeride	2	350	100	<b>300</b>	
14230030	Sale of Publications	2,383	5,000	2,500	<b>5,000</b>	
14230040	Sale of Animal Feed	35,915	33,000	30,500	<b>33,000</b>	
14230041	Sale of Seeds	1,729	2,200	2,000	<b>2,200</b>	
14230042	Sale of Plants, Fruits and Agricultural Produce	4,181	5,000	5,000	<b>5,200</b>	
14230043	Sale of Milk	1,546	2,200	1,300	<b>1,000</b>	
14230044	Sale of Poultry and Eggs	7,206	7,000	9,000	<b>10,000</b>	
14230045	Sale of Livestock	1,888	2,100	7,000	<b>7,900</b>	
14230046	Sale of Forest Produce	6,692	7,500	7,500	<b>8,300</b>	
14230060	Sale of Produce	572	500	400	<b>500</b>	
14230070	Sale of Sand	--	--	200	<b>--</b>	
14230071	Sale of Maps, Reproductions and Copyright Fees	599	650	500	<b>600</b>	
14230080	Sale of Farm Produce	328	400	400	<b>500</b>	
14230081	Sale of Concrete Blocks	468	350	400	<b>500</b>	
14230090	Sale of Drugs, Serum and Sundry Appliances	690	900	500	<b>400</b>	
14230100	Sale of Stores	40,933	60,000	10,000	<b>25,000</b>	
		<b>108,876</b>	<b>140,000</b>	<b>90,000</b>	<b>116,000</b>	
14299	<b>Miscellaneous Sales of Goods and Services</b>					
14299001	Judicial	20,411	3,100	400	<b>900</b>	
14299002	Independent Broadcasting Authority	--	--	--	<b>3,000</b>	
14299003	Meteorology	41	100	100	<b>100</b>	
14299004	Land Transport and Shipping	36,541	47,400	41,900	<b>45,100</b>	
14299005	Police	22,181	6,000	19,000	<b>22,000</b>	
14299006	Health	6,055	6,500	6,000	<b>6,000</b>	
14299007	Agriculture	4,031	4,500	3,000	<b>3,500</b>	
14299008	Fisheries	2,760	3,500	3,500	<b>4,000</b>	
14299009	Treasury	487	600	400	<b>600</b>	
14299010	Education	3,388	3,500	6,500	<b>5,000</b>	
14299011	Public Infrastructure	3,422	2,000	1,000	<b>1,500</b>	
14299012	Labour	2,736	2,700	3,500	<b>4,000</b>	
14299013	Legal	225	350	300	<b>300</b>	

**OTHER REVENUE - Continued**

Rs 000

Code	Description of Revenue Items	2006-07	2007-08		2008-09	Notes
		Actual	Estimates	Revised	Estimates	
14299014	Fire Services	288	270	400	500	
14299016	Rental of Government Property ( Buildings)	4,209	9,000	7,000	9,000	
14299017	Overpayment Made in Previous Years	18,851	21,000	45,000	50,000	
14299018	Commission on Salary Deductions	2,219	2,500	2,000	2,500	
14299999	Miscellaneous	42,794	49,730	40,000	50,000	
		170,641	162,750	180,000	208,000	
<b>143</b>	<b><u>Fines, Penalties and Forfeits</u></b>					
14310001	Judicial	128,462	130,000	126,000	135,000	
14320001	MRA (Customs)	15,801	16,000	16,000	18,000	
14330001	Road Transport - Penalty Fees for Parking Offences	11,718	12,000	12,000	13,000	
14340001	Treasury	8,229	10,500	11,000	13,000	
14399001	Miscellaneous - Other Revenue Departments	--	--	--	--	
		164,210	168,500	165,000	179,000	
<b>145</b>	<b><u>Miscellaneous Revenue</u></b>					
14599	Other Miscellaneous, incl. Unidentified Revenues	10,028	5,000	24,000	5,000	
		10,028	5,000	24,000	5,000	
	<b>TOTAL - OTHER REVENUE</b>	<b>3,599,741</b>	<b>4,940,000</b>	<b>4,889,000</b>	<b>5,860,500</b>	
	<b>GRAND TOTAL</b>	<b>42,116,099</b>	<b>50,504,000</b>	<b>52,200,000</b>	<b>61,583,000</b>	

(1) Budget Estimates for 2007-08 allowed for refund. Revised Estimates for 2007-08 and Estimates for 2008-09 are on a gross basis.

Refunds in respect of Tax Deduction at Source have been allowed under items "11110001" and "11120001".

(2). Represents contribution by employees under the new single modified Defined Benefit Pension Scheme to be introduced as from July 2008.

Under the Scheme the employees will contribute 6 per cent of their pensionable emoluments towards their pensions.