

APPENDIX A: REVENUE

Table A1: Summary of Revenue

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		99,655,555	133,388,537	127,050,000	133,771,000	
11	TAXES	91,787,178	90,635,000	82,905,000	110,115,000	
111	Taxes on Income and Profits	26,816,731	23,341,000	23,535,000	29,900,000	
113	Taxes on Property	53,215	56,000	28,000	71,000	
114	Taxes on Goods and Services	62,171,696	61,164,000	55,664,000	75,591,000	
115	Taxes on International Trade and Transactions	1,216,330	1,140,000	1,140,000	1,500,000	
116	Other Taxes	1,529,205	4,934,000	2,538,000	3,053,000	
12	SOCIAL CONTRIBUTIONS	1,384,129	4,300,000	6,300,000	9,407,000	
121	Social Security Contributions	1,061,221	3,997,000	5,997,000	9,100,000	
122	Other Social Contributions	322,908	303,000	303,000	307,000	
13	GRANTS	70,468	508,537	1,130,000	299,000	
1311	Grants from Foreign Governments	2,500	13,000	27,000	18,900	
1321	Grants from International Organisations	67,968	495,537	373,000	280,100	
1331	Grants from Other General Government Units	-	-	730,000	-	
14	OTHER REVENUE	6,413,781	37,945,000	36,715,000	13,950,000	
141	Property Income	3,917,909	2,448,000	1,815,000	11,389,000	
142	Sales of Goods and Services	1,666,477	1,425,000	1,480,000	2,060,000	
143	Fines, Penalties and Forfeits	302,059	377,000	320,000	389,000	
144	Transfers	527,336	33,695,000	33,100,000	112,000	
CAPITAL REVENUE		4,217,417	29,511,463	28,450,000	3,929,000	
13	GRANTS	4,217,417	2,511,463	1,450,000	3,929,000	
1312	Grants from Foreign Governments	4,137,812	2,165,000	1,310,000	3,261,000	
1322	Grants from International Organisations	79,605	346,463	140,000	268,000	
1332	Grants from Other General Government Units	-	-	-	400,000	
14	OTHER REVENUE	-	27,000,000	27,000,000	-	
144	Transfers	-	27,000,000	27,000,000	-	
GRAND TOTAL		103,872,972	162,900,000	155,500,000	137,700,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	91,787,178	90,635,000	82,905,000	110,115,000	
111	<u>Taxes on Income and Profits</u>	26,816,731	23,341,000	23,535,000	29,900,000	
11110001	Income Tax - Individuals	11,220,868	10,525,000	11,400,000	13,000,000	
11120001	Income Tax - Companies & Bodies Corporate	13,875,880	11,416,000	10,375,000	15,018,000	
11130001	Tax Deduction at Source (TDS)	1,719,983	1,400,000	1,760,000	1,882,000	
113	<u>Taxes on Property</u>	53,215	56,000	28,000	71,000	
1131	Recurrent Taxes on Immovable Property	7,981	6,000	3,000	6,000	
11310001	Campement Site Tax	1,907	3,000	2,000	3,000	
11310002	Campement Tax	6,075	3,000	1,000	3,000	
1135	Other Non Recurrent Taxes on Property	45,234	50,000	25,000	65,000	
11350001	Land Conversion Tax	45,234	50,000	25,000	65,000	
114	<u>Taxes on Goods and Services</u>	62,171,696	61,164,000	55,664,000	75,591,000	
1141	General Taxes on Goods and Services	32,658,338	29,250,000	28,000,000	39,528,000	
11411001	Value Added Tax	32,658,338	29,250,000	28,000,000	39,528,000	
11414	Taxes on Financial and Capital Transactions	5,009,174	5,471,000	5,400,000	6,306,000	
11414001	Land Transfer Tax	1,693,163	1,915,000	1,840,000	2,181,000	f(1)
11414002	Registration Duty on Transfer of Immovable Property	1,619,249	1,800,000	1,680,000	2,074,000	f(2)
11414003	Tax on Transfer of Leasehold Rights in State Lands	144,118	100,000	110,000	167,000	f(3)
11414004	Registration Duty on Transfer of Shares	24,524	60,000	60,000	70,000	f(4)
11414005	Registration Duty on Transfer of Motor Vehicles	1,175,093	1,215,000	1,300,000	1,490,000	f(5)
11414006	Registration Duty on Fixed and Floating Charges	181,303	188,000	210,000	224,000	f(6)
11414007	Stamp Duties	91,331	100,000	100,000	-	f(7)
11414999	Miscellaneous	80,392	93,000	100,000	100,000	f(8)
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	18,925,014	21,110,000	18,155,000	22,170,000	
11420001	Spirits, Liquors and Alcoholic Beverages	5,307,365	5,130,000	4,655,000	5,970,000	
11420002	Tobacco Products	5,620,144	5,256,000	5,731,000	6,250,000	
11420003	Motor Vehicles and Motor Cycles	3,120,155	3,315,000	2,500,000	4,241,000	
11420004	Petroleum Products (including MID Levy)	3,938,420	6,120,000	4,040,000	4,202,000	
11420005	PET Bottles and Other Plastic Products	272,845	340,000	230,000	140,000	
11420006	Sugar Content of Sugar Sweetened Products	427,661	700,000	800,000	1,100,000	
11420007	Energy Inefficient Electrical Appliances	19,057	12,000	12,000	18,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	14,659	12,000	17,000	13,000	
11420999	Miscellaneous	204,708	225,000	170,000	236,000	
1144	Taxes on Specific Services and Gambling	2,983,868	2,620,000	1,745,000	4,426,000	
11440001	Taxes on the National Lottery and Other Lotteries	285,162	340,000	275,000	371,000	
11440002	Betting Taxes on Horse Racing, Football etc.	739,547	1,000,000	870,000	1,500,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	694,956	800,000	570,000	950,000	
11440004	Passenger Fee on Air Tickets	1,264,203	480,000	30,000	1,605,000	

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Table A2: Revenue from Taxes

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1145	Licence Fees	2,595,302	2,713,000	2,364,000	3,161,000	
11451001	Road Motor Vehicle Licences	1,587,056	1,669,000	1,600,000	1,960,000	
11452002	Company Licences	202,924	220,000	210,000	250,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	12,073	12,000	8,700	15,000	
11452004	Tourist Enterprise Licences	72,884	-	22,000	85,000	
11452005	Gambling Licences	343,783	450,000	300,000	400,000	
11452006	Liquor Licences	22,433	23,200	23,200	25,000	
11452007	Freeport Licences	8,900	11,000	5,300	15,000	
11452008	Pharmacy Licences	1,395	1,500	1,500	2,000	
11452009	Fishing Vessel Licences	85,368	87,500	27,000	90,000	
11452010	Work/Occupation Permits	220,900	200,000	130,300	250,000	
11452011	Registration of Factories	2,427	2,000	2,200	2,700	
11452012	Registration of Associations	505	500	600	1,050	
11452013	Recruitment Licences	264	300	100	450	
11452014	Authorised Dealer in Importation and Sale of Second Hand Vehicles Licences	-	-	-	6,000	f(9)
11452015	Dumping and Waste Carrier Licences	-	-	-	3,000	f(9)
11452016	Firearm Licences	-	-	-	24,000	f(9)
11452017	Fishmonger Licences	-	-	-	2,000	f(9)
11452018	Scrap Metal Dealer/Exporter Licences	-	-	-	2,000	f(9)
11452019	Bunkering Licences	-	-	-	1,200	f(9)
11452099	Miscellaneous	34,390	36,000	33,100	26,600	
115	Taxes on International Trade and Transactions	1,216,330	1,140,000	1,140,000	1,500,000	
11510001	Customs Duties	1,216,330	1,140,000	1,140,000	1,500,000	
116	Other Taxes	1,529,205	4,934,000	2,538,000	3,053,000	
11611001	Environment Protection Fee	330,015	164,000	87,000	372,000	
11611002	Advertising Structure Fee	44,228	50,000	50,000	54,000	
11612001	Special Levy on Banks	938,689	945,000	901,000	1,100,000	
11612002	Solidarity Levy on Telecommunication Companies	184,987	250,000	175,000	500,000	
11612003	COVID -19 Levy	-	2,500,000	1,300,000	1,000,000	
11612004	Levy on Corporates	-	1,000,000	-	-	
11620001	Mauritius Revenue Authority - Penalties	31,286	25,000	25,000	27,000	

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Table A3: Revenue from Social Contributions

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	1,384,129	4,300,000	6,300,000	9,407,000	
121	<u>Social Security Contributions</u>	1,061,221	3,997,000	5,997,000	9,100,000	
12110001	Employee Contribution under Pension Scheme	1,061,221	3,997,000	997,000	1,300,000	
12111002	CSG - Private Sector Employees	-	-	1,237,200	1,913,000	f(10)
12121001	CSG - Public Sector Employers	-	-	1,260,000	2,016,000	f(10)
12121002	CSG - Private Sector Employers	-	-	2,500,000	3,827,000	f(10)
12131001	CSG - Self Employed	-	-	2,800	44,000	f(10)
122	<u>Other Social Contributions</u>	322,908	303,000	303,000	307,000	
12210001	Civil Service Family Protection Scheme	316,503	297,000	297,000	301,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,405	6,000	6,000	6,000	

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Table A4: Revenue from Recurrent Grants

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	RECURRENT GRANTS	70,468	508,537	1,130,000	299,000	
1311	Foreign Governments	2,500	13,000	27,000	18,900	
13111009	Australia	2,500	500	100	3,900	f(11)
13111086	Japan	-	12,500	26,900	15,000	f(12)
1321	International Organisations	67,968	495,537	373,000	280,100	
13210100	AFD - Consultancy on Development of Action Plan for Land Drainage Authority	7,262	-	10,000	33,400	f(13)
13210101	AFD - Study on Operation and Productivity of CHCL	9,114	8,000	8,000	-	f(14)
13210102	AFD - Study on Waste Recycling and Resource Recovery Strategy	-	300	956	435	f(15)
13210103	AFD - FEXTE Technical Assistance on Electrical System	-	11,000	-	12,000	f(16)
13210104	AFD - FEXTE Technical Assistance on Water Observatory	-	8,900	7,700	5,200	f(17)
13210105	AFD - Protocole d'Entente Adapt'Action	-	36,561	-	-	f(18)
13210106	AFD - Consultancy for National Disaster Risk Reduction and Management Centre	-	7,600	7,826	-	f(19)
13210107	AFD - Land Drainage Master Plan	-	-	-	23,400	
13210280	AU - Global Monitoring for Environment and	-	56,000	13,915	34,780	f(20)
13211250	DBSA - Technical Assistance	-	6,450	3,180	1,900	f(21)
13211251	DBSA - Consultancy to Review Grid Code	-	-	-	886	
13211670	EC - Shared Environmental Information System	279	-	-	-	f(22)
13211700	EDF - Decentralised Cooperation Programme	5,541	12,100	8,700	-	f(23)
13211701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	-	-	18,900	f(24)
13211702	EDF - National Indicative Programme under 11th EDF	-	171,600	186,000	450	f(25)
13211930	EU - Mauritius Fisheries Partnership Agreement	15,318	19,150	10,600	17,189	f(26)
13211931	EU - Greening the Value Chain of Tour Operators	-	8,000	16,900	20,000	f(27)
13211932	EU - Action Plan on Polytechnic	-	5,880	-	5,000	f(28)
13211933	EU - Climate Smart Agriculture	-	-	16,000	28,200	
13211934	EU - Sensitisation Programmes on Human Rights	-	-	167	-	
13211935	EU - Protecting and Promoting the Rights of Vulnerable Children	205	-	1,900	3,000	f(29)
13211936	EU - Needs Assessment for Implementation of Climate Change Act 2020	-	-	-	1,400	
13212450	GCF - Transformational Shift to Low Carbon Economy	-	6,600	6,050	2,885	f(30)
13212451	GCF - Climate Change Vulnerability and Adaptation Study for the Port	-	4,792	-	-	f(31)
13212500	GEF - Nationally Appropriate Mitigation Action	1,063	6,352	7,430	6,880	f(32)
13212501	GEF - National Communication	-	3,000	-	1,142	f(33)
13212502	GEF - Biennial Update Report	942	3,902	2,850	2,060	f(34)
13212503	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	612	52,000	24,400	13,040	f(35)
13212505	GEF - Review of National Implementation Plan	-	-	-	1,480	
13212506	GEF - Capacity Building Initiatives for Transparency	-	-	-	544	

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Table A4: Revenue from Recurrent Grants

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	-	-	-	870	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	11,955	15,000	15,120	25,000	f(36)
13213200	IAEA - Monitoring Impact of Coal & Ash Disposal and Landfill Solid Waste Disposal	-	-	530	-	
13214830	MF - HCFC Phase Out Management Plan	3,851	730	809	957	f(37)
13217200	SADC - Trade Related Facility Programme	3,545	30,000	13,800	15,200	f(38)
13218100	UNDP - Technical Assistance	428	21,200	6,170	1,390	f(39)
13218101	UNDP - Support to National Environment Policy Formulation	-	-	435	330	
13218151	UNEP - Global Fuel Economy Initiative	412	-	-	-	f(40)
13218152	UNEP - Institutional Strengthening Fund	972	100	1,412	700	f(41)
13218153	UNEP - Switch Africa Green	245	120	668	668	f(42)
13218154	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	102	200	174	-	f(43)
13218155	UNEP - Pesticide Residue Testing at National Environment Laboratory	-	-	-	115	
13218156	UNEP - Promoting Circularity in Agricultural Practices	-	-	-	435	
13218620	WB - Statistical Capacity Building	6,120	-	-	-	f(44)
13219999	Miscellaneous	-	-	1,308	264	f(45)
1331	Other General Government Units	-	-	730,000	-	
13312001	Local Authorities	-	-	480,000	-	f(46)
13313002	Covid-19 Solidarity Fund	-	-	100,000	-	
13313003	National Solidarity Fund	-	-	150,000	-	

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Table A5: Revenue from Property Income, User Fees and Other Sources

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	6,413,781	37,945,000	36,715,000	13,950,000	
141	Property Income	3,917,909	2,448,000	1,815,000	11,389,000	
1411	Interest	231,557	424,000	203,000	319,000	
14110002	Central Electricity Board	-	-	865	-	
14110003	Central Water Authority	-	79,142	-	41,201	
14110004	Mauritius Housing Company Ltd	127	56	56	10	
14110006	National Transport Corporation	120	120	120	120	
14110008	Rose Belle Sugar Estate	-	250	250	-	
14110009	National Housing Development Company Ltd	31,341	24,022	24,022	21,771	
14110012	Development Bank of Mauritius Ltd	5,499	2,833	2,833	2,330	
14110014	Mauritius Broadcasting Corporation	8,422	3,359	3,359	3,363	
14110015	Airports of Mauritius Co Ltd	4,945	7,905	-	1,623	
14110017	Polytechnics Mauritius Ltd	-	42,980	-	37,770	
14110020	Cargo Handling Corporation Ltd	16,871	15,152	20,600	25,759	
14110021	Airport Terminal Operations Ltd	2,858	2,634	2,634	3,266	
14110022	Landscape (Mauritius) Ltd (<i>ex-BPML</i>)	5,130	5,709	5,709	2,565	
14110024	Rodrigues Business Parks Development Co. Ltd	-	-	-	500	
14110050	Loans to Government Officers	117,249	116,000	116,000	116,000	
14110051	Investment of Surplus Balances	26,739	18,341	18,341	10,749	
14110056	Mauritius Cane Industry Authority	265	248	275	161	
14110057	Wastewater Management Authority	-	100,036	-	49,927	
14110071	Irrigation Authority	-	32	-	-	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	-	3,618	3,618	756	
14110111	District Council of Pamplemousses	382	691	720	632	
14110112	District Council of Riviere du Rempart	300	543	565	497	
14110200	Rodrigues Regional Assembly	-	80	80	-	
14110999	Miscellaneous	11,309	249	2,953	-	
1412	Dividends	552,340	150,000	118,000	340,000	
14121	From Non-Residents	-	-	-	3,000	
14121001	African Reinsurance Corporation	-	-	-	2,500	
14121999	Miscellaneous	-	-	-	500	
14122	From Residents	552,340	150,000	118,000	337,000	
14122001	Bank of Mauritius	71,249	-	-	-	<i>f(47)</i>
14122004	SBM Holdings Ltd	29,905	-	-	40,000	<i>f(48)</i>
14122005	State Investment Corporation Ltd	150,000	-	35,000	30,000	<i>f(49)</i>
14122006	Mauritius Telecom Ltd	262,136	140,000	55,000	140,000	<i>f(50)</i>
14122009	State Informatics Ltd	10,000	5,000	5,000	5,000	<i>f(51)</i>
14122010	Mauritius Housing Company Ltd	24,507	-	15,400	20,000	<i>f(52)</i>
14122011	Multi Carrier (Mauritius) Ltd	-	-	-	100,000	
14122999	Miscellaneous	4,542	5,000	7,600	2,000	<i>f(53)</i>
1413	Withdrawals from Income of Quasi Corporations	2,152,003	1,220,000	992,000	9,460,000	
14130005	Information & Communication Technology Authority	58,423	40,000	62,000	60,000	
14130006	Treasury Foreign Currency Management Fund	-	-	64,000	-	
14130007	Financial Services Commission	1,293,580	830,000	866,000	2,350,000	
14130008	Mauritius Ports Authority	300,000	-	-	1,150,000	
14130009	State Trading Corporation	500,000	350,000	-	2,400,000	
14130010	Central Electricity Board	-	-	-	3,500,000	

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Table A5: Revenue from Property Income, User Fees and Other Sources

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	982,010	654,000	502,000	1,270,000	
14150002	Campment Site Lease	260,323	260,000	260,000	260,000	
14150003	Other Land Leases	713,735	384,000	234,000	1,000,000	
14150005	Shooting and Fishing Lease	7,951	10,000	8,000	10,000	
142	Sales of Goods and Services	1,666,477	1,425,000	1,480,000	2,060,000	
1422	Administrative Fees	1,040,213	949,000	985,000	1,489,000	
	Judiciary	51,041	54,400	56,184	56,975	
14220001	Court Fees	46,779	50,000	51,984	52,575	
14220002	Ushers' and Interpreters' Fees	4,262	4,400	4,200	4,400	
	Civil Status	26,657	30,150	19,565	31,000	
14220010	Issue of Civil Status Certificates	5,601	5,300	5,100	5,500	
14220011	Fees for Celebration of Civil Marriage	8,337	12,350	2,300	13,000	
14220012	Fees for National Identity Cards	12,719	12,500	12,165	12,500	
	Home Affairs	13,961	12,500	13,131	16,500	
14220020	Issue of Certificates in Connection with Citizenship	9,132	8,500	9,321	10,000	
14220022	Processing Fees for Apostille Services	4,830	4,000	3,810	6,500	
	External Communications	241,367	75,300	32,470	271,000	
14220031	Route Air Navigation Charge	114,713	32,500	15,185	121,000	
14220032	Other Civil Aviation Charges	89,112	28,300	8,575	105,000	
14220034	Scheme of Charge	37,543	14,500	8,710	45,000	
	Arts and Culture	1,351	1,220	1,220	1,350	
14220040	Fees for Cinema, Video and Theatre Censorship	1,159	1,000	1,000	1,100	
14220041	Archives Fees	192	220	220	250	
	Shipping	5,352	7,920	8,155	8,740	
14220060	Ship Registration Fees	230	20	155	240	
14220061	Annual Fees	5,122	7,900	8,000	8,500	
	Legal Metrology	4,983	5,200	5,124	5,400	
14220070	Duty on Scales	4,983	5,200	5,124	5,400	
	National Audit Office	16,678	16,500	20,925	25,000	
14220080	Reimbursement towards Cost of Audit Services	16,678	16,500	20,925	25,000	
	Electoral Commissioner's Office	1,815	-	-	-	
14220090	Refund of Electoral Expenses	1,815	-	-	-	
	Police	106,709	137,000	112,600	151,700	
14220100	Fees for Police Services	11,572	13,000	12,000	13,500	
14220101	Helicopter and Aircraft Services	8,300	7,000	33,800	15,000	
14220102	Issue of Passports	35,006	49,000	9,000	50,000	
14220103	Issue of Accident Report Form	97	200	100	200	
14220104	Fees for Driving Test	45,299	60,200	51,000	65,000	
14220105	Fees for Certificate of Character	6,435	7,600	6,700	8,000	
	Health	30,541	24,500	14,096	38,500	
14220110	Central Health Laboratory Fees	8,653	10,200	9,318	11,500	
14220112	Overtime Fees	2,183	2,100	2,159	2,500	
14220113	Vaccination Fees	17,071	10,000	614	22,000	
14220114	Fumigation and Disinfection Fees	2,633	2,200	2,005	2,500	
	Agriculture	46,704	50,360	157,887	153,300	
14220120	Fees for Veterinary Services	251	400	400	400	
14220121	Importation Fees (Agricultural Produce)	2,133	4,150	1,300	4,500	
14220124	Quarantine Fees	837	1,500	670	2,000	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	519	310	370	400	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	-	115,000	100,000	
14220129	Clearance Fees and Other Fees for Tobacco Products	23,024	24,000	25,000	26,000	
14220130	Clearance Fees and Other Fees for Tea Products	19,941	20,000	15,147	20,000	

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Table A5: Revenue from Property Income, User Fees and Other Sources

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	Fisheries	10,072	14,000	11,325	14,200	
14220141	Processing Fees for Inspection	4,425	5,500	4,125	5,000	
14220142	Fees to Operate in Marine Protected Areas	759	2,900	1,100	3,000	
14220143	Fees for Services Provided at the Competent Authority - Seafood	4,888	5,600	6,100	6,200	
	Assay Office	2,151	3,000	3,829	4,500	
14220151	Assaying and Marking Fees	2,151	3,000	3,829	4,500	
	Treasury	1,036	1,200	4,151	3,900	
14220160	Pension Contribution Reimbursements	365	200	930	900	
14220161	Compensation iro Government-owned Vehicles	671	1,000	3,221	3,000	
	Mauritius Revenue Authority	102,988	95,000	102,170	115,000	
14220165	Overtime and Supervision Fees	18,703	25,000	14,470	25,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	84,286	70,000	87,700	90,000	
	Public Infrastructure	4,528	5,000	3,900	6,000	
14220180	Materials Testing Laboratory Fees	4,528	5,000	3,900	6,000	
	Land Transport	155,379	161,000	243,457	255,000	
14220191	Registration and Transfer of Vehicles	38,315	42,000	43,724	45,000	
14220192	Issue of Student ID Cards	8,021	14,000	8,442	10,000	
14220194	Reservation of Specific Registration Mark	70,042	55,000	144,665	150,000	
14220196	Parking Fees	39,001	50,000	46,626	50,000	
	Housing and Lands	25,653	35,525	47,180	58,380	
14220200	Survey Fee	241	525	129	380	
14220201	Morcellement Fee	9,692	20,000	28,051	37,000	
14220202	Issue of Land Parcel Identification Number	15,720	15,000	19,000	21,000	
	Attorney-General's Office	2,084	1,900	2,074	2,300	
14220230	Commission on Curatelle Deposits	456	400	320	400	
14220232	Processing and Registration Fees for Law Practitioners	1,370	1,200	1,228	1,300	
14220233	Fee for Change of Name Certificate	258	300	526	600	
	Fire Services	1,028	1,500	810	1,800	
14220240	Special Services	1,028	1,500	810	1,800	
	Social Security	158,624	185,000	92,000	115,000	
14220250	Benefits Recovered	34,246	35,000	45,000	50,000	
14220251	Reimbursement of Cost of NPF Administration	124,378	150,000	47,000	65,000	
	Industrial Property Office	13,699	16,100	15,601	17,200	
14220260	Trade Marks, Service Marks and Collective Marks	12,706	15,000	14,757	16,000	
14220261	Patent Fees	787	800	696	900	
14220262	Industrial Designs	206	300	148	300	
	Prison Services	2,059	2,500	1,412	3,000	
14220280	Prison Services	2,059	2,500	1,412	3,000	
	Office of the Director of Public Prosecutions	196	225	208	255	
14220291	Provision of Briefs to Counsels	196	225	208	255	
	Economic Development Board	7,180	5,000	6,772	7,000	
14220300	Processing Fee on Application for Acquisition of PDS and HIS Property	7,180	5,000	6,772	7,000	
	Technology, Communication and Innovation	6,378	7,000	8,754	9,000	
14220310	Data Controller Registration and Renewal Fee	6,378	7,000	8,754	9,000	
	Registrar - General's Department	-	-	-	117,000	
14220315	Administrative Fees	-	-	-	117,000	(54)

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Table A5: Revenue from Property Income, User Fees and Other Sources

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1423	Incidental Sales by Non Market Establishments	134,556	112,000	105,000	136,000	
	Meteorological Services	15,337	10,190	3,870	17,810	
14230020	Sale of Weather Data	15,334	10,180	3,870	17,800	
14230021	Sale of Ephemerides	3	10	-	10	
	Government Printing	27,449	23,000	21,894	23,000	
14230030	Sale of Publications	27,449	23,000	21,894	23,000	
	Agriculture	15,352	16,700	15,137	17,900	
14230041	Sale of Seeds	1,689	2,000	1,850	2,000	
14230042	Sale of Plants, Fruits and Agricultural Produce	5,958	6,700	6,587	6,700	
14230043	Sale of Milk	-	-	200	200	
14230044	Sale of Poultry and Eggs	6,136	5,500	5,000	6,000	
14230046	Sale of Forest Produce	1,569	2,500	1,500	3,000	
	Fisheries	168	560	250	560	
14230060	Sale of Produce	168	560	250	560	
	Housing and Lands	745	750	799	950	
14230070	Sale of Sand	64	50	229	250	
14230071	Sale of Maps, Reproductions and Copyright Fees	681	700	570	700	
	Prison Services	532	600	470	600	
14230080	Sale of Farm Produce	532	600	470	600	
	Health	794	1,200	750	1,000	
14230090	Sale of Drugs, Serum and Sundry Appliances	794	1,200	750	1,000	
	Treasury	10,494	9,000	9,600	14,180	
14230100	Sale of Stores	10,494	9,000	9,600	14,180	
	Public Utilities	63,684	50,000	52,230	60,000	
14230110	Sale of Ground Water	63,684	50,000	52,230	60,000	
14299	Miscellaneous Sales of Goods and Services	491,707	364,000	390,000	435,000	
14299001	Judiciary	533	1,000	320	1,000	
14299004	Land Transport	59,473	55,000	58,655	60,000	
14299005	Police	18,818	35,000	20,424	25,000	
14299006	Health	32,632	40,000	40,975	42,000	
14299007	Agriculture	12,741	14,000	2,926	14,000	
14299008	Fisheries	6,725	10,500	7,000	11,000	
14299009	Treasury	898	600	935	1,600	
14299010	Education	43,197	10,000	5,024	10,300	
14299011	Public Infrastructure	8	-	10	-	
14299012	Labour	2,807	2,800	1,800	3,000	
14299013	Attorney-General's Office	573	1,000	501	1,000	
14299014	Fire Services	12,358	5,000	7,823	8,000	
14299016	Rental of Government Property (Buildings)	11,732	12,000	13,034	30,000	
14299017	Overpayment Made in Previous Years	154,521	40,000	85,307	80,000	
14299018	Commission on Salary Deductions	1,336	1,400	1,293	1,400	
14299019	Shipping	5,941	5,700	4,522	5,700	
14299999	Miscellaneous	127,414	130,000	139,451	141,000	
143	Fines, Penalties and Forfeits	302,059	377,000	320,000	389,000	
14310001	Judiciary	279,885	354,000	295,000	360,000	
14310002	Road Transport - Penalty Fees for Parking Offences	7,939	10,000	10,000	13,000	
14310003	Treasury	14,235	13,000	15,000	16,000	
144	Transfers	527,336	33,695,000	33,100,000	112,000	
14412001	Transfer of Surplus Cash Balances	371,570	480,000	-	-	
14412002	Contribution in respect of Tourism Development	5,622	15,000	-	10,000	
14412003	Exceptional Contribution from Bank of Mauritius	-	33,000,000	33,000,000	-	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	150,144	200,000	100,000	102,000	

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Table A6: Revenue from Capital Grants and Transfers

Rs 000

Code	Description of Revenue Items	2019/20	2020/21		2021/22	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	CAPITAL GRANTS	4,217,417	2,511,463	1,450,000	3,929,000	
1312	Foreign Governments	4,137,812	2,165,000	1,310,000	3,261,000	
13121009	Australia	6,452	2,000	-	-	f(11)
13121036	People's Republic of China	604,594	400,000	220,000	178,000	f(55)
13121078	Republic of India	3,499,312	1,662,000	1,090,000	2,733,000	f(56)
13121086	Japan	27,454	101,000	-	350,000	f(12)
1322	International Organisations	79,605	346,463	140,000	268,000	
13220040	ADFD - Construction of New Eye Hospital	-	175,000	-	100,000	f(57)
13220090	AFB - Climate Change Adaptation Programme	4,256	-	-	-	f(58)
13220101	AFD - Equipment for Formation Professionnelle	1,343	4,900	-	4,350	f(59)
13220102	AFD - Restructuring of Employment Information Centres	4,016	800	-	600	f(60)
13221701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	60,489	84,363	83,350	82,905	f(24)
13221702	EDF - Global Climate Change Alliance Plus	-	12,400	6,100	1,000	f(61)
13221930	EU DeSIRA - Supporting Sustainable Agriculture	-	65,000	16,500	53,000	f(62)
13221931	EU - Supporting Sustainable Agriculture for Improved Food Security and Safety	-	-	2,170	5,217	
13221932	EU - Semi-Industrial Nano Spinner	-	-	5,100	-	
13221933	EU - Supporting Climate Smart Agriculture Village	-	-	2,600	3,740	
13221934	EU - Development of Climate Smart Water Saving Techniques	-	-	1,100	1,000	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	4,000	16,500	7,825	f(26)
13221936	EU - Mauritius from Ridge to Reef Project	-	-	-	8,363	
13228101	UNDP - Laboratory Equipment in connection with COVID-19	-	-	580	-	
13229999	Miscellaneous	9,501	-	6,000	-	f(45)
1332	Other General Government Units	-	-	-	400,000	
13323004	Food and Agricultural Research and Extension Institute	-	-	-	100,000	
13323005	Gambling Regulatory Authority	-	-	-	100,000	
13323006	Agricultural Marketing Board	-	-	-	200,000	
14	OTHER REVENUE	-	27,000,000	27,000,000	-	
144	Transfers	-	27,000,000	27,000,000	-	
14422003	Exceptional Contribution from Bank of Mauritius	-	27,000,000	27,000,000	-	

Notes:

- (1) Previously recorded under code "11340001"
(2) Previously recorded under code "11340002"
(3) Previously recorded under code "11340003"
(4) Previously recorded under code "11340004"
(5) Previously recorded under code "11340005"
(6) Previously recorded under code "11340007"
(7) Previously recorded under code "11340009"
(8) Previously recorded under code "11340999"
(9) Previously recorded under code "11452099"
(10) Previously recorded under code "12110001"
(11) Previously recorded under code "13120100"
(12) Previously recorded under code "13120501"
(13) Previously recorded under code "13210027"

- (14) Previously recorded under code "13210033"
(15) Previously recorded under code "13210038"
(16) Previously recorded under code "13210301"
(17) Previously recorded under code "13210302"
(18) Previously recorded under code "13210303"
(19) Previously recorded under code "13210304"
(20) Previously recorded under code "13210010"
(21) Previously recorded under code "13210880"
(22) Previously recorded under code "13210860"
(23) Previously recorded under code "13220611"
(24) Previously recorded under code "13220622"
(25) Previously recorded under code "13210100"
(26) Previously recorded under code "13210060"

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(27) Previously recorded under code "13210062"
(28) Previously recorded under code "13210066"
(29) Previously recorded under code "13210065"
(30) Previously recorded under code "13210056"
(31) Previously recorded under code "13210057"
(32) Previously recorded under code "13210040"
(33) Previously recorded under code "13210041"
(34) Previously recorded under code "13210044"
(35) Previously recorded under code "13210045"
(36) Previously recorded under code "13210001"
(37) Previously recorded under code "13210780"
(38) Previously recorded under code "13210820"
(39) Previously recorded under code "13210701"
(40) Previously recorded under code "13210760"
(41) Previously recorded under code "13210761"
(42) Previously recorded under code "13210762"
(43) Previously recorded under code "13210763"
(44) Previously recorded under code "13210920"

(45) Previously recorded under code "13220999"
(46) Previously recorded under code "14412001"
(47) Previously recorded under code "14120001"
(48) Previously recorded under code "14120004"
(49) Previously recorded under code "14120005"
(50) Previously recorded under code "14120006"
(51) Previously recorded under code "14120009"
(52) Previously recorded under code "14120010"
(53) Previously recorded under code "14120999"
(54) Previously recorded under code "11340009"
(55) Previously recorded under code "13120300"
(56) Previously recorded under code "13120301"
(57) Previously recorded under code "13220020"
(58) Previously recorded under code "13220801"
(59) Previously recorded under code "13210034"
(60) Previously recorded under code "13210032"
(61) Previously recorded under code "13220617"
(62) Previously recorded under code "13210064"

Abbreviations

ADFD: Abu Dhabi Fund for Development
AFB: Adaptation Fund Board
AFD: Agence Française de Développement
AU: African Union
DBSA: Development Bank of Southern Africa
EC: European Commission
EDF: European Development Fund
EU: European Union
GCF: Green Climate Fund
GEF: Global Environment Facility
GF: Global Fund
IAEA: International Atomic Energy Agency
MF : Multilateral Fund
SADC: Southern African Development Community
UNDP: United Nations Development Programme
UNEP: United Nations Environment Programme
WB: World Bank

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Table A7: Estimates of Tax Expenditure (As % of GDP)

	2019/20	2020/21	2021/22
<u>SUMMARY</u>			
1 Personal Income Tax	0.16%	0.18%	0.16%
2 Corporate Income Tax	1.16%	1.30%	1.25%
3 Value Added Tax	1.84%	1.75%	1.75%
4 Customs Duty	0.08%	0.07%	0.07%
5 Excise Duty	0.19%	0.26%	0.26%
TOTAL	3.43%	3.56%	3.49%
1 <u>Personal Income Tax*</u>	0.16%	0.18%	0.16%
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.05%	0.06%	0.05%
b Interest Relief on secured Housing Loan	0.07%	0.08%	0.07%
c Deduction for premium contribution to a Medical Insurance Scheme	0.03%	0.03%	0.03%
d Solar Energy Investment Allowance	0.002%	0.002%	0.002%
e Deduction for Household Employees	0.003%	0.003%	0.003%
f Contribution to COVID-19 Solidarity Fund	0.001%	0.001%	0.001%
2 <u>Corporate Income Tax*</u>	1.16%	1.30%	1.25%
a Exempt Income	0.31%	0.35%	0.33%
b Annual Allowance	0.32%	0.36%	0.33%
c Research and Development	0.005%	0.010%	0.005%
d Overseas Marketing	0.03%	0.03%	0.03%
e Other Deductible Items	0.49%	0.55%	0.55%
3 <u>Value Added Tax</u>	1.84%	1.75%	1.75%
a Zero-Rated Supplies other than Exports	3.89%	3.29%	3.29%
b Exempt Supplies	1.50%	1.02%	1.02%
c Taxable Supplies Made to Exempt Bodies	0.14%	0.10%	0.10%
d Exemptions under the Customs Tariff Act and Excise Act	0.04%	0.05%	0.05%
e Zero-Rated Inputs (Local and Imported)	-2.42%	-1.80%	-1.80%
f Taxable Inputs on which No Credit is Allowed	-0.45%	-0.31%	-0.31%
g Exempt Inputs (Local and Imported)	-0.86%	-0.60%	-0.60%
4 <u>Customs Duty**</u>	0.08%	0.07%	0.07%
a Plastics and Rubber	0.011%	0.002%	0.002%
b Motor Vehicles	0.001%	0.001%	0.001%
c Furniture	0.01%	0.01%	0.01%
d Sugar	0.00%	0.029%	0.029%
e Others	0.06%	0.03%	0.03%
5 <u>Excise Duty</u>	0.19%	0.26%	0.26%
a Motor Vehicles	0.19%	0.26%	0.26%
b Others	0.0001%	0.0001%	0.0001%

Notes: * For assessment year

** Excludes exemptions granted under SADC, COMESA and COI