

APPENDIX A: REVENUE

Table A1: Summary of Revenue

Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		130,367,031	133,771,000	133,262,000	148,282,000	
11	TAXES	86,028,149	110,115,000	107,680,000	129,535,000	
111	Taxes on Income and Profits	25,016,891	29,900,000	31,925,000	38,525,000	
113	Taxes on Property	27,881	71,000	51,000	105,000	
114	Taxes on Goods and Services	57,099,626	75,591,000	71,210,000	86,165,000	
115	Taxes on International Trade and Transactions	1,180,020	1,500,000	1,595,000	1,830,000	
116	Other Taxes	2,703,732	3,053,000	2,899,000	2,910,000	
12	SOCIAL CONTRIBUTIONS	6,548,150	9,407,000	10,120,000	11,756,000	
121	Social Security Contributions	6,229,155	9,100,000	9,765,000	11,356,000	
122	Other Social Contributions	318,995	307,000	355,000	400,000	
13	GRANTS	872,991	299,000	1,022,000	562,000	
1311	Grants from Foreign Governments	-	18,900	28,600	32,300	
1321	Grants from International Organisations	302,970	280,100	293,400	379,700	
1331	Grants from Other General Government Units	570,020	-	700,000	150,000	
14	OTHER REVENUE	36,917,742	13,950,000	14,440,000	6,429,000	
141	Property Income	1,778,461	11,389,000	11,806,000	3,576,000	
142	Sales of Goods and Services	1,536,861	2,060,000	1,985,000	2,170,000	
143	Fines, Penalties and Forfeits	326,543	389,000	489,000	513,000	
144	Transfers	33,275,877	112,000	160,000	170,000	
CAPITAL REVENUE		23,344,375	3,929,000	3,223,000	1,718,000	
13	GRANTS	1,344,375	3,929,000	3,223,000	1,718,000	
1312	Grants from Foreign Governments	1,334,479	3,261,000	2,895,000	1,268,500	
1322	Grants from International Organisations	9,896	268,000	123,000	449,500	
1332	Grants from Other General Government Units	-	400,000	205,000	-	
14	OTHER REVENUE	22,000,000	-	-	-	
144	Transfers	22,000,000	-	-	-	
GRAND TOTAL		153,711,406	137,700,000	136,485,000	150,000,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	86,028,149	110,115,000	107,680,000	129,535,000	
111	<u>Taxes on Income and Profits</u>	25,016,891	29,900,000	31,925,000	38,525,000	
11110001	Income Tax - Individuals	11,450,417	13,000,000	13,785,000	16,000,000	
11120001	Income Tax - Companies & Bodies Corporate	11,760,442	15,018,000	16,050,000	20,125,000	
11130001	Tax Deduction at Source (TDS)	1,806,032	1,882,000	2,090,000	2,400,000	
113	<u>Taxes on Property</u>	27,881	71,000	51,000	105,000	
1131	Recurrent Taxes on Immovable Property	2,775	6,000	6,000	5,000	
11310001	Campement Site Tax	2,159	3,000	3,000	3,000	
11310002	Campement Tax	616	3,000	3,000	2,000	
1135	Other Non Recurrent Taxes on Property	25,105	65,000	45,000	100,000	
11350001	Land Conversion Tax	25,105	65,000	45,000	100,000	
114	<u>Taxes on Goods and Services</u>	57,099,626	75,591,000	71,210,000	86,165,000	
1141	General Taxes on Goods and Services	28,490,229	39,528,000	38,065,000	45,300,000	
11411001	Value Added Tax	28,490,229	39,528,000	38,065,000	45,300,000	
11414	Taxes on Financial and Capital Transactions	5,636,182	6,306,000	6,705,000	9,683,000	
11414001	Land Transfer Tax	1,938,963	2,181,000	2,460,000	2,750,000	
11414002	Registration Duty on Transfer of Immovable Property	1,780,050	2,074,000	2,150,000	4,650,000	
11414003	Tax on Transfer of Leasehold Rights in State Lands	127,986	167,000	220,000	245,000	
11414004	Registration Duty on Transfer of Shares	55,980	70,000	80,000	92,000	
11414005	Registration Duty on Transfer of Motor Vehicles	1,321,928	1,490,000	1,390,000	1,530,000	
11414006	Registration Duty on Fixed and Floating Charges	210,691	224,000	280,000	300,000	
11414007	Stamp Duties	101,853	-	-	-	
11414999	Miscellaneous	98,731	100,000	125,000	116,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	18,679,811	22,170,000	20,570,000	23,155,000	
11420001	Spirits, Liquors and Alcoholic Beverages	5,068,261	5,970,000	5,650,000	6,138,000	
11420002	Tobacco Products	5,844,840	6,250,000	6,515,000	7,205,000	
11420003	Motor Vehicles and Motor Cycles	2,636,041	4,241,000	2,850,000	4,005,000	
11420004	Petroleum Products	3,859,412	4,202,000	4,202,000	4,412,000	
11420005	PET Bottles and Other Plastic Products	235,891	140,000	210,000	215,000	
11420006	Sugar Content of Sugar Sweetened Products	813,300	1,100,000	850,000	893,000	
11420007	Energy Inefficient Electrical Appliances	12,192	18,000	37,000	40,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	15,008	13,000	20,000	22,000	
11420999	Miscellaneous	194,865	236,000	236,000	225,000	
1144	Taxes on Specific Services and Gambling	1,800,453	4,426,000	2,810,000	4,580,000	
11440001	Taxes on the National Lottery and Other Lotteries	275,080	371,000	310,000	325,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	928,309	1,500,000	1,250,000	1,500,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	571,018	950,000	600,000	1,000,000	
11440004	Passenger Fee on Air Tickets	26,045	1,605,000	650,000	1,755,000	

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Table A2: Revenue from Taxes

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1145	Licence Fees	2,492,950	3,161,000	3,060,000	3,447,000	
11451001	Road Motor Vehicle Licences	1,704,329	1,960,000	1,960,000	2,097,000	
11452002	Company Licences	212,690	250,000	216,255	230,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	9,935	15,000	12,000	15,000	
11452004	Tourist Enterprise Licences	23,989	85,000	70,000	90,000	
11452005	Gambling Licences	304,503	400,000	300,000	440,000	
11452006	Liquor Licences	22,490	25,000	25,000	25,500	
11452007	Freeport Licences	5,240	15,000	15,000	16,000	
11452008	Pharmacy Licences	1,391	2,000	2,000	2,200	
11452009	Fishing Vessel Licences	22,775	90,000	95,000	95,000	
11452010	Work/Occupation Permits	148,079	250,000	270,000	300,000	
11452011	Registration of Factories	2,448	2,700	2,700	2,700	
11452012	Registration of Associations	579	1,050	1,050	1,100	
11452013	Recruitment Licences	96	450	450	460	
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	-	6,000	6,000	6,000	
11452015	Dumping and Waste Carrier Licences	-	3,000	445	500	
11452016	Firearm Licences	-	24,000	3,000	41,000	
11452017	Fishmonger Licences	-	2,000	300	400	
11452018	Scrap Metal Dealer/Exporter Licences	-	2,000	2,000	2,000	
11452019	Bunkering Licences	-	1,200	1,800	2,000	
11452099	Miscellaneous	34,408	26,600	77,000	80,140	
115	Taxes on International Trade and Transactions	1,180,020	1,500,000	1,595,000	1,830,000	
11510001	Customs Duties	1,180,020	1,500,000	1,595,000	1,830,000	
116	Other Taxes	2,703,732	3,053,000	2,899,000	2,910,000	
11611001	Environment Protection Fee	88,786	372,000	318,000	465,000	
11611002	Advertising Structure Fee	46,069	54,000	54,000	60,000	
11612001	Special Levy on Banks	949,505	1,100,000	1,000,000	1,305,000	
11612002	Solidarity Levy on Telecommunication Companies	156,910	500,000	150,000	350,000	
11612003	COVID -19 Levy	1,439,173	1,000,000	1,350,000	700,000	
11620001	Mauritius Revenue Authority - Penalties	23,290	27,000	27,000	30,000	

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Table A3: Revenue from Social Contributions

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	6,548,150	9,407,000	10,120,000	11,756,000	
121	<u>Social Security Contributions</u>	6,229,155	9,100,000	9,765,000	11,356,000	
12110001	Employee Contribution under Pension Scheme	982,239	1,300,000	1,110,000	1,285,000	
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	-	-	414,000	775,000	(fl)
12111002	CSG Contribution (Social Contribution) - Private Sector Employees	1,281,119	1,913,000	2,193,000	2,527,000	
12121001	CSG Contribution (Social Contribution) - Public Sector Employers	1,400,209	2,016,000	1,602,000	1,550,000	(fl)
12121002	CSG Contribution (Social Contribution) - Private Sector Employers	2,562,237	3,827,000	4,386,000	5,054,000	
12131001	CSG Contribution (Social Contribution) - Self Employed	3,351	44,000	60,000	165,000	
122	<u>Other Social Contributions</u>	318,995	307,000	355,000	400,000	
12210001	Civil Service Family Protection Scheme	312,271	301,000	348,000	392,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,725	6,000	7,000	8,000	

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Table A4: Revenue from Recurrent Grants

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	RECURRENT GRANTS	872,991	299,000	1,022,000	562,000	
1311	Foreign Governments	-	18,900	28,600	32,300	
13111009	Australia	-	3,900	3,900	7,600	
13111086	Japan	-	15,000	24,700	24,700	
1321	International Organisations	302,970	280,100	293,400	379,700	
13210100	AFD - Consultancy on Development of Action Plan for Land Drainage Authority	-	33,400	33,400	-	
13210101	AFD - Study on Operation and Productivity of CHCL	6,681	-	6,210	-	
13210102	AFD - Study on Waste Recycling and Resource Recovery Strategy	-	435	390	-	
13210103	AFD - FEXTE Technical Assistance on Electrical System	-	12,000	-	11,250	
13210104	AFD - FEXTE Technical Assistance on Water Observatory	1,717	5,200	3,045	-	
13210106	AFD - Consultancy for National Disaster Risk Reduction and Management Centre	9,146	-	-	-	
13210107	AFD - Land Drainage Master Plan	-	23,400	32,410	-	
13210108	AFD - Coastal Risk Assessment	-	-	175	8,785	
13210109	AFD - Mitigation Strategy 2050	-	-	-	290	
13210110	AFD - Review of the National Oil Spill Contingency Plan	-	-	-	87	
13210280	AU - Global Monitoring for Environment and Security	-	34,780	34,780	30,185	
13210501	COMESA - Technical Assistance	-	-	-	5,200	
13211250	DBSA - Technical Assistance	-	1,900	3,390	-	
13211251	DBSA - Consultancy to Review Grid Code	-	886	940	-	
13211700	EDF - Decentralised Cooperation Programme	8,763	-	-	-	
13211701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	18,900	18,900	-	
13211702	EDF - National Indicative Programme under 11th EDF	186,138	450	22,720	175,500	
13211930	EU - Mauritius Fisheries Partnership Agreement	27,130	17,189	39,110	20,480	
13211931	EU - Greening the Value Chain of Tour Operators	-	20,000	20,000	8,700	
13211932	EU - Action Plan on Polytechnic	-	5,000	-	-	
13211933	EU - Climate Smart Agriculture	-	28,200	-	29,700	
13211935	EU - Protecting and Promoting the Rights of Vulnerable Children	637	3,000	2,872	1,300	
13211936	EU - Needs Assessment for Implementation of Climate Change Act 2020	-	1,400	1,761	2,609	
13212450	GCF - Transformational Shift to Low Carbon Economy	-	2,885	4,130	1,330	
13212500	GEF - Nationally Appropriate Mitigation Action	8,263	6,880	3,465	3,757	
13212501	GEF - National Communication	-	1,142	-	1,020	
13212502	GEF - Biennial Update Report	2,214	2,060	2,019	-	
13212503	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	3,009	13,040	21,295	8,695	
13212505	GEF - Review of National Implementation Plan	-	1,480	-	2,000	
13212506	GEF - Capacity Building Initiatives for Transparency	-	544	235	5,462	

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Table A4: Revenue from Recurrent Grants

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	-	870	10	1,480	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	18,649	25,000	25,000	25,000	
13214830	MF - HCFC Phase Out Management Plan	923	957	-	696	
13217200	SADC - Trade Related Facility Programme	24,385	15,200	13,860	-	
13218001	UN SDGs Fund- Building Resilience and Ending Vulnerability in Small Islands Development States	-	-	-	11,000	
13218100	UNDP - Technical Assistance	2,810	1,390	1,600	18,000	
13218101	UNDP - Support to National Environment Policy Formulation	-	330	330	-	
13218152	UNEP - Institutional Strengthening Fund	1,695	700	340	1,040	
13218153	UNEP - Switch Africa Green	779	668	668	-	
13218154	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	33	-	-	-	
13218155	UNEP - Pesticide Residue Testing at National Environment Laboratory	-	115	-	115	
13218156	UNEP - Promoting Circularity in Agricultural Practices	-	435	197	242	
13218157	UNEP - Assessment of Blue Carbon Ecosystem	-	-	-	5,700	
13219999	Miscellaneous	-	264	148	77	
1331	Other General Government Units	570,020	-	700,000	150,000	
13312001	Local Authorities	470,020	-	-	-	
13313002	Covid-19 Solidarity Fund	100,000	-	-	-	
13313003	Economic Development Board	-	-	250,000	-	
13313004	Human Resource Development Council	-	-	450,000	-	
13313005	National Solidarity Fund	-	-	-	150,000	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	36,917,742	13,950,000	14,440,000	6,429,000	
141	Property Income	1,778,461	11,389,000	11,806,000	3,576,000	
1411	Interest	197,632	319,000	190,000	267,000	
14110002	Central Electricity Board	865	-	-	-	
14110003	Central Water Authority	-	41,201	-	39,243	
14110004	Mauritius Housing Company Ltd	56	10	10	6	
14110006	National Transport Corporation	120	120	120	-	
14110009	National Housing Development Company Ltd	23,984	21,771	21,771	18,354	
14110012	Development Bank of Mauritius Ltd	2,631	2,330	5,313	4,070	
14110014	Mauritius Broadcasting Corporation	5,031	3,363	-	-	
14110015	Airports of Mauritius Co Ltd	-	1,623	1,623	2,075	
14110017	Polytechnics Mauritius Ltd	-	37,770	-	-	
14110020	Cargo Handling Corporation Ltd	23,389	25,759	25,759	25,871	
14110021	Airport Terminal Operations Ltd	3,237	3,266	3,266	276	
14110022	Landscape (Mauritius) Ltd	3,013	2,565	2,565	2,121	
14110023	Metro Express Ltd	-	-	-	5,112	
14110024	Rodrigues Business Parks Development Co. Ltd	-	500	606	950	
14110050	Loans to Government Officers	116,753	116,000	114,500	105,000	
14110051	Investment of Surplus Balances	9,763	10,749	10,249	12,443	
14110056	Mauritius Cane Industry Authority	274	161	164	147	
14110057	Wastewater Management Authority	-	49,927	-	48,660	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	3,619	756	756	630	
14110111	District Council of Pamplemousses	1,058	632	632	573	
14110112	District Council of Riviere du Rempart	832	497	497	450	
14110999	Miscellaneous	3,006	-	2,169	1,018	
1412	Dividends	110,897	340,000	785,000	434,000	
14121	From Non-Residents	-	3,000	6,000	9,000	
14121001	African Reinsurance Corporation	-	2,500	3,000	3,000	
14121999	Miscellaneous	-	500	3,000	6,000	
14122	From Residents	110,897	337,000	779,000	425,000	
14122004	SBM Holdings Ltd	-	40,000	-	40,000	
14122005	State Investment Corporation Ltd	35,000	30,000	30,000	130,000	
14122006	Mauritius Telecom Ltd	54,081	140,000	92,000	100,000	
14122008	Airports of Mauritius Co Ltd	-	-	500,000	-	
14122009	State Informatics Ltd	-	5,000	104,000	5,000	
14122010	Mauritius Housing Company Ltd	15,382	20,000	20,000	20,000	
14122011	Multi Carrier (Mauritius) Ltd	-	100,000	30,000	-	
14122012	National Real Estate Ltd	-	-	-	125,000	
14122999	Miscellaneous	6,434	2,000	3,000	5,000	
1413	Withdrawals from Income of Quasi Corporations	992,103	9,460,000	9,561,000	1,565,000	
14130005	Information & Communication Technology Authority	62,021	60,000	250,000	65,000	
14130006	Treasury Foreign Currency Management Fund	64,000	-	-	-	
14130007	Financial Services Commission	866,083	2,350,000	2,661,000	1,200,000	
14130008	Mauritius Ports Authority	-	1,150,000	3,150,000	300,000	
14130009	State Trading Corporation	-	2,400,000	-	-	
14130010	Central Electricity Board	-	3,500,000	3,500,000	-	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	477,829	1,270,000	1,270,000	1,310,000	
14150002	Campement Site Lease	240,651	260,000	260,000	270,000	
14150003	Other Land Leases	230,646	1,000,000	1,000,000	1,030,000	
14150005	Shooting and Fishing Lease	6,532	10,000	10,000	10,000	
142	Sales of Goods and Services	1,536,861	2,060,000	1,985,000	2,170,000	
1422	Administrative Fees	1,032,297	1,489,000	1,370,000	1,502,000	
	Judiciary	56,363	56,975	58,600	60,000	
14220001	Court Fees	52,023	52,575	54,000	55,000	
14220002	Ushers' and Interpreters' Fees	4,340	4,400	4,600	5,000	
	Civil Status	20,849	31,000	28,700	34,500	
14220010	Issue of Civil Status Certificates	5,317	5,500	7,000	7,500	
14220011	Fees for Celebration of Civil Marriage	2,171	13,000	8,200	13,000	
14220012	Fees for National Identity Cards	13,361	12,500	13,500	14,000	
	Home Affairs	13,309	16,500	14,600	16,500	
14220020	Issue of Certificates in Connection with Citizenship	8,880	10,000	8,100	8,500	
14220022	Processing Fees for Apostille Services	4,429	6,500	6,500	8,000	
	External Communications	37,561	271,000	159,205	185,590	
14220031	Route Air Navigation Charge	18,920	121,000	50,205	65,590	
14220032	Other Civil Aviation Charges	8,729	105,000	54,000	60,000	
14220034	Scheme of Charge	9,911	45,000	55,000	60,000	
	Arts and Culture	903	1,350	600	700	
14220040	Fees for Cinema, Video and Theatre Censorship	764	1,100	350	400	
14220041	Archives Fees	139	250	250	300	
	Shipping	8,205	8,740	9,000	9,550	
14220060	Ship Registration Fees	157	240	500	550	
14220061	Annual Fees	8,048	8,500	8,500	9,000	
	Legal Metrology	5,486	5,400	6,000	6,200	
14220070	Duty on Scales	5,486	5,400	6,000	6,200	
	National Audit Office	25,283	25,000	25,000	30,000	
14220080	Reimbursement towards Cost of Audit Services	25,283	25,000	25,000	30,000	
	Police	117,192	151,700	136,300	163,650	
14220100	Fees for Police Services	11,211	13,500	12,400	13,500	
14220101	Helicopter and Aircraft Services	37,399	15,000	15,000	16,000	
14220102	Issue of Passports	10,415	50,000	30,000	50,000	
14220103	Issue of Accident Report Form	112	200	100	150	
14220104	Fees for Driving Test	50,878	65,000	70,000	75,000	
14220105	Fees for Certificate of Character	7,177	8,000	8,800	9,000	
	Health	13,712	38,500	16,700	28,500	
14220110	Central Health Laboratory Fees	9,147	11,500	9,500	13,000	
14220112	Overtime Fees	2,004	2,500	2,000	3,000	
14220113	Vaccination Fees	603	22,000	3,000	10,000	
14220114	Fumigation and Disinfection Fees	1,958	2,500	2,200	2,500	
	Agriculture	158,015	153,300	149,425	152,480	
14220120	Fees for Veterinary Services	356	400	425	430	
14220121	Importation Fees (Agricultural Produce)	1,385	4,500	2,500	3,000	
14220124	Quarantine Fees	754	2,000	1,000	2,000	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	452	400	500	550	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	115,000	100,000	100,000	100,000	
14220129	Clearance Fees and Other Fees for Tobacco Products	24,900	26,000	26,000	26,500	
14220130	Clearance Fees and Other Fees for Tea Products	15,166	20,000	19,000	20,000	

APPENDIX A: REVENUE

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

						Rs 000
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	Fisheries	9,079	14,200	10,700	11,900	
14220141	Processing Fees for Inspection	4,325	5,000	5,900	6,000	
14220142	Fees to Operate in Marine Protected Areas	1,283	3,000	800	900	
14220143	Fees for Services Provided at the Competent Authority - Seafood	3,471	6,200	4,000	5,000	
	Assay Office	3,956	4,500	4,000	4,100	
14220151	Assaying and Marking Fees	3,956	4,500	4,000	4,100	
	Treasury	4,100	3,900	3,700	3,950	
14220160	Pension Contribution Reimbursements	965	900	900	950	
14220161	Compensation iro Government-owned Vehicles	3,135	3,000	2,800	3,000	
	Mauritius Revenue Authority	106,320	115,000	113,000	116,000	
14220165	Overtime and Supervision Fees	15,750	25,000	20,000	21,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	90,570	90,000	93,000	95,000	
	Public Infrastructure	3,803	6,000	5,000	7,000	
14220180	Materials Testing Laboratory Fees	3,803	6,000	5,000	7,000	
	Land Transport	253,731	255,000	285,000	301,500	
14220190	Fees for Examination of Motor Vehicles	-	-	25,000	26,000	
14220191	Registration and Transfer of Vehicles	45,102	45,000	45,000	50,000	
14220192	Issue of Student ID Cards	8,864	10,000	10,000	10,500	
14220194	Reservation of Specific Registration Mark	154,488	150,000	155,000	160,000	
14220196	Parking Fees	45,279	50,000	50,000	55,000	
	Housing and Lands	46,673	58,380	72,650	78,700	
14220200	Survey Fee	151	380	150	200	
14220201	Morcellement Fee	26,618	37,000	50,000	55,000	
14220202	Issue of Land Parcel Identification Number	19,903	21,000	22,500	23,500	
	Attorney-General's Office	2,326	2,300	2,650	3,100	
14220230	Commission on Curatelle Deposits	325	400	1,200	1,300	
14220232	Processing and Registration Fees for Law Practitioners	1,723	1,300	950	1,100	
14220233	Fee for Change of Name Certificate	279	600	500	700	
	Fire Services	763	1,800	800	900	
14220240	Special Services	763	1,800	800	900	
	Social Security	105,167	115,000	115,000	116,000	
14220250	Benefits Recovered	45,234	50,000	50,000	51,000	
14220251	Reimbursement of Cost of NPF Administration	59,932	65,000	65,000	65,000	
	Industrial Property Office	17,061	17,200	22,600	24,200	
14220260	Trade Marks, Service Marks and Collective Marks	16,181	16,000	21,500	22,000	
14220261	Patent Fees	727	900	900	950	
14220262	Industrial Designs	153	300	200	250	
14220263	Utility Models	-	-	-	250	
14220264	Layout-Designs of Integrated Circuits	-	-	-	250	
14220265	Protection of New Plant Varieties	-	-	-	250	
14220266	Geographical Indications	-	-	-	250	
	Prison Services	1,451	3,000	4,500	4,700	
14220280	Prison Services	1,451	3,000	4,500	4,700	
	Office of the Director of Public Prosecutions	226	255	270	280	
14220291	Provision of Briefs to Counsels	226	255	270	280	
	Economic Development Board	6,771	7,000	5,000	7,000	
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	6,771	7,000	5,000	7,000	
	Technology, Communication and Innovation	13,992	9,000	4,000	5,000	
14220310	Data Controller Registration and Renewal Fee	13,992	9,000	4,000	5,000	
	Registrar - General's Department	-	117,000	117,000	130,000	
14220315	Administrative Fees	-	117,000	117,000	130,000	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2020/21	2021/22		2022/23	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1423	Incidental Sales by Non Market Establishments	111,214	136,000	114,000	136,000	
	Meteorological Services	3,303	17,810	6,010	18,010	
14230020	Sale of Weather Data	3,303	17,800	6,000	18,000	
14230021	Sale of Ephemerides	-	10	10	10	
	Government Printing	25,900	23,000	15,000	20,000	
14230030	Sale of Publications	25,900	23,000	15,000	20,000	
	Agriculture	16,433	17,900	15,785	18,355	
14230041	Sale of Seeds	2,106	2,000	1,500	2,000	
14230042	Sale of Plants, Fruits and Agricultural Produce	7,175	6,700	6,000	6,700	
14230043	Sale of Milk	267	200	1,035	1,100	
14230044	Sale of Poultry and Eggs	5,051	6,000	5,000	6,055	
14230046	Sale of Forest Produce	1,833	3,000	2,250	2,500	
	Fisheries	233	560	150	360	
14230060	Sale of Produce	233	560	150	360	
	Housing and Lands	830	950	825	875	
14230070	Sale of Sand	194	250	125	150	
14230071	Sale of Maps, Reproductions and Copyright Fees	636	700	700	725	
	Prison Services	477	600	1,300	1,400	
14230080	Sale of Farm Produce	477	600	1,300	1,400	
	Health	787	1,000	750	1,000	
14230090	Sale of Drugs, Serum and Sundry Appliances	787	1,000	750	1,000	
	Treasury	9,894	14,180	14,180	16,000	
14230100	Sale of Stores	9,894	14,180	14,180	16,000	
	Public Utilities	53,357	60,000	60,000	60,000	
14230110	Sale of Ground Water	53,357	60,000	60,000	60,000	
14299	Miscellaneous Sales of Goods and Services	393,350	435,000	501,000	532,000	
14299001	Judiciary	364	1,000	1,000	1,100	
14299004	Land Transport	61,595	60,000	60,280	65,100	
14299005	Police	21,486	25,000	86,200	88,000	
14299006	Health	43,194	42,000	64,000	64,000	
14299007	Agriculture	2,861	14,000	4,000	12,000	
14299008	Fisheries	6,237	11,000	11,000	12,000	
14299009	Treasury	715	1,600	1,600	1,700	
14299010	Education	6,951	10,300	10,300	12,000	
14299011	Public Infrastructure	18	-	6,000	6,100	
14299012	Labour	1,818	3,000	3,000	3,500	
14299013	Attorney-General's Office	382	1,000	850	1,000	
14299014	Fire Services	7,772	8,000	6,000	6,500	
14299016	Rental of Government Property (Buildings)	13,206	30,000	30,000	31,000	
14299017	Overpayment Made in Previous Years	89,337	80,000	80,000	81,000	
14299018	Commission on Salary Deductions	1,304	1,400	1,270	1,300	
14299019	Shipping	4,272	5,700	5,500	5,700	
14299999	Miscellaneous	131,840	141,000	130,000	140,000	
143	Fines, Penalties and Forfeits	326,543	389,000	489,000	513,000	
14310001	Judiciary	295,461	360,000	450,000	470,000	
14310002	Road Transport - Penalty Fees for Parking Offences	10,453	13,000	14,000	15,000	
14310003	Treasury	20,629	16,000	25,000	28,000	
144	Transfers	33,275,877	112,000	160,000	170,000	
14412001	Transfer of Surplus Cash Balances	150,000	-	-	-	
14412002	Contribution in respect of Tourism Development	-	10,000	30,000	35,000	
14412003	Exceptional Contribution from Bank of Mauritius	33,000,000	-	-	-	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	125,877	102,000	130,000	135,000	

APPENDIX A: REVENUE

Table A6: Revenue from Capital Grants and Transfers

					Rs 000	Notes
Code	Description of Revenue Items	2020/21	2021/22		2022/23	
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	CAPITAL GRANTS	1,344,375	3,929,000	3,223,000	1,718,000	
1312	Foreign Governments	1,334,479	3,261,000	2,895,000	1,268,500	
13121009	Australia	101	-	-	-	
13121036	People's Republic of China	219,408	178,000	128,000	-	
13121078	Republic of India	1,088,025	2,733,000	2,764,000	860,000	
13121086	Japan	26,944	350,000	3,000	408,500	
1322	International Organisations	9,896	268,000	123,000	449,500	
13220040	ADFD - Construction of New Eye Hospital	-	100,000	78,000	300,000	
13220101	AFD - Equipment for Formation Professionnelle	-	4,350	982	-	
13220102	AFD - Restructuring of Employment Information Centres	-	600	837	-	
13221701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	82,905	20,000	78,000	
13221702	EDF - Global Climate Change Alliance Plus	-	1,000	5,400	700	
13221930	EU DeSIRA - Supporting Sustainable Agriculture	9,896	53,000	-	36,000	
13221931	EU - Supporting Sustainable Agriculture for Improved Food Security and Safety	-	5,217	7,600	6,000	
13221933	EU - Supporting Climate Smart Agriculture Village	-	3,740	-	-	
13221934	EU - Development of Climate Smart Water Saving Techniques	-	1,000	-	-	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	7,825	7,825	5,200	
13221936	EU - Mauritius from Ridge to Reef Project	-	8,363	-	22,600	
13229999	Miscellaneous	-	-	2,356	1,000	
1332	Other General Government Units	-	400,000	205,000	-	
13323004	Food and Agricultural Research and Extension Institute	-	100,000	30,000	-	
13323005	Gambling Regulatory Authority	-	100,000	175,000	-	
13323006	Agricultural Marketing Board	-	200,000	-	-	
14	OTHER REVENUE	22,000,000	-	-	-	
144	Transfers	22,000,000	-	-	-	
14422003	Exceptional Contribution from Bank of Mauritius	22,000,000	-	-	-	

Note:

(1) Estimates for item 12121001 for FY 2021-22 represents total contributions to be made by public sector bodies, including on behalf of their employees. As from 1st November 2021, public sector employees are paying their share of social contribution (CSG) and this is reflected in the Revised Estimates figure under item 12111001.

Abbreviations

ADFD:	Abu Dhabi Fund for Development	UNDP:	United Nations Development Programme
AFB:	Adaptation Fund Board	UNEP:	United Nations Environment Programme
AFD:	Agence Française de Développement	UN SDGs	United Nations Sustainable Development Goals
AU:	African Union	WB:	World Bank
COMESA:	Common Market for Eastern and Southern Africa		
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		

APPENDIX A: REVENUE

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

	2020/21	2021/22	2022/23
<u>SUMMARY</u>			
1 Personal Income Tax	0.12%	0.12%	0.10%
2 Corporate Income Tax	1.59%	1.06%	1.03%
3 Value Added Tax	2.25%	1.86%	1.86%
4 Customs Duty	0.06%	0.05%	0.05%
5 Excise Duty	0.44%	0.41%	0.41%
TOTAL	4.46%	3.51%	3.46%
1 <u>Personal Income Tax*</u>	0.12%	0.12%	0.10%
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.039%	0.035%	0.032%
b Interest Relief on secured Housing Loan	0.055%	0.049%	0.045%
c Deduction for premium contribution to a Medical Insurance Scheme	0.025%	0.037%	0.021%
d Solar Energy Investment Allowance	0.001%	0.001%	0.001%
e Deduction for Household Employees	0.002%	0.002%	0.002%
2 <u>Corporate Income Tax*</u>	1.59%	1.06%	1.03%
a Exempt Income	0.28%	0.30%	0.29%
b Annual Allowance	0.12%	0.13%	0.13%
c Accelerated Depreciation	0.01%	0.01%	0.01%
d Research and Development	0.00%	0.00%	0.00%
e Overseas Marketing	0.02%	0.02%	0.02%
f Other Deductible Items	1.16%	0.60%	0.58%
3 <u>Value Added Tax</u>	2.25%	1.86%	1.86%
a Zero-Rated Supplies other than Exports	4.50%	4.80%	4.80%
b Exempt Supplies	1.39%	1.57%	1.57%
c Taxable Supplies Made to Exempt Bodies	0.16%	0.15%	0.15%
d Exemptions under the Customs Tariff Act and Excise Act	0.07%	0.08%	0.08%
e Zero-Rated Inputs (Local and Imported)	-3.12%	-3.32%	-3.32%
f Taxable Inputs on which No Credit is Allowed	-0.43%	-0.43%	-0.43%
g Exempt Inputs (Local and Imported)	-0.33%	-0.99%	-0.99%
4 <u>Customs Duty**</u>	0.06%	0.05%	0.05%
a Plastics and Rubber	0.011%	0.009%	0.009%
b Paper and Paperboard	0.005%	0.006%	0.006%
c Furniture	0.005%	0.009%	0.009%
d Sugar	0.022%	0.009%	0.009%
e Others	0.013%	0.014%	0.014%
5 <u>Excise Duty</u>	0.44%	0.41%	0.41%
a Motor Vehicles	0.41%	0.39%	0.39%
b Others	0.03%	0.02%	0.02%

Notes: * For assessment year

** Excludes exemptions under CECTPA (India), China FTA, COMESA, iEPA, IOC, SADC and UK EPA