

APPENDIX A: REVENUE

Table A1: Summary of Revenue

Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		131,195,505	148,282,000	151,158,000	176,780,000	
11	TAXES	107,720,957	129,535,000	132,865,000	156,241,000	
111	Taxes on Income and Profits	32,563,579	38,525,000	41,941,000	47,168,000	
113	Taxes on Property	33,365	105,000	70,000	90,000	
114	Taxes on Goods and Services	70,808,144	86,165,000	87,034,000	104,530,000	
115	Taxes on International Trade and Transactions	1,528,314	1,830,000	1,650,000	1,931,000	
116	Other Taxes	2,787,556	2,910,000	2,170,000	2,522,000	
12	SOCIAL CONTRIBUTIONS	9,803,832	11,756,000	11,403,000	13,142,000	
121	Social Security Contributions	9,449,523	11,356,000	11,119,000	12,810,000	
122	Other Social Contributions	354,309	400,000	284,000	332,000	
13	GRANTS	884,255	562,000	487,000	357,000	
1311	Grants from Foreign Governments	-	32,300	11,000	22,500	
1321	Grants from International Organisations	99,255	379,700	326,000	334,500	
1331	Grants from Other General Government Units	785,000	150,000	150,000	-	
14	OTHER REVENUE	12,786,461	6,429,000	6,403,000	7,040,000	
141	Property Income	10,379,675	3,576,000	3,613,000	4,187,000	
142	Sales of Goods and Services	1,808,926	2,170,000	2,160,000	2,203,000	
143	Fines, Penalties and Forfeits	439,055	513,000	460,000	480,000	
144	Transfers	158,805	170,000	170,000	170,000	
CAPITAL REVENUE		1,996,160	1,718,000	2,072,000	2,380,000	
13	GRANTS	1,996,160	1,718,000	2,072,000	1,819,000	
1312	Grants from Foreign Governments	1,729,776	1,268,500	1,991,000	1,574,000	
1322	Grants from International Organisations	11,384	449,500	81,000	245,000	
1332	Grants from Other General Government Units	255,000	-	-	-	
14	OTHER REVENUE	-	-	-	561,000	
144	Transfers	-	-	-	561,000	
GRAND TOTAL		133,191,665	150,000,000	153,230,000	179,160,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

						Rs 000
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	107,720,957	129,535,000	132,865,000	156,241,000	
111	<u>Taxes on Income and Profits</u>	32,563,579	38,525,000	41,941,000	47,168,000	
11110001	Income Tax - Individuals	13,944,355	16,000,000	16,318,000	15,543,000	
11120001	Income Tax - Companies & Bodies Corporate	16,446,010	20,125,000	22,816,000	28,313,000	
11130001	Tax Deduction at Source (TDS)	2,173,215	2,400,000	2,807,000	3,312,000	
113	<u>Taxes on Property</u>	33,365	105,000	70,000	90,000	
1131	Recurrent Taxes on Immovable Property	3,237	5,000	5,000	5,000	
11310001	Campement Site Tax	1,592	3,000	3,000	3,000	
11310002	Campement Tax	1,644	2,000	2,000	2,000	
1135	Other Non Recurrent Taxes on Property	30,128	100,000	65,000	85,000	
11350001	Land Conversion Tax	30,128	100,000	65,000	85,000	
114	<u>Taxes on Goods and Services</u>	70,808,144	86,165,000	87,034,000	104,530,000	
1141	General Taxes on Goods and Services	38,272,969	45,300,000	49,372,000	61,475,000	
11411001	Value Added Tax	38,272,969	45,300,000	49,372,000	61,475,000	
11414	Taxes on Financial and Capital Transactions	6,992,769	9,683,000	8,660,000	9,966,000	
11414001	Land Transfer Tax	2,640,266	2,750,000	3,300,000	3,828,000	
11414002	Registration Duty on Transfer of Immovable Property	2,295,551	4,650,000	3,165,000	3,671,000	
11414003	Tax on Transfer of Leasehold Rights in State Lands	191,248	245,000	200,000	234,000	
11414004	Registration Duty on Transfer of Shares	62,859	92,000	80,000	94,000	
11414005	Registration Duty on Transfer of Motor Vehicles	1,346,777	1,530,000	1,455,000	1,601,000	
11414006	Registration Duty on Fixed and Floating Charges	305,587	300,000	330,000	386,000	
11414999	Miscellaneous	150,480	116,000	130,000	152,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	20,143,985	23,155,000	21,336,000	23,513,000	
11420001	Spirits, Liquors and Alcoholic Beverages	5,690,918	6,138,000	6,516,000	7,544,000	
11420002	Tobacco Products	6,345,637	7,205,000	7,298,000	8,109,000	
11420003	Motor Vehicles and Motor Cycles	2,510,029	4,005,000	1,782,000	1,960,000	
11420004	Petroleum Products	4,286,652	4,412,000	4,414,000	4,546,000	
11420005	PET Bottles and Other Plastic Products	227,970	215,000	215,000	215,000	
11420006	Sugar Content of Sugar Sweetened Products	791,764	893,000	824,000	849,000	
11420007	Energy Inefficient Electrical Appliances	28,610	40,000	40,000	41,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	20,446	22,000	22,000	24,000	
11420999	Miscellaneous	241,958	225,000	225,000	225,000	
1144	Taxes on Specific Services and Gambling	2,542,961	4,580,000	4,519,000	6,139,000	
11440001	Taxes on the National Lottery and Other Lotteries	309,846	325,000	380,000	400,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	1,012,085	1,500,000	1,424,000	1,700,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	608,257	1,000,000	960,000	1,260,000	
11440004	Passenger Fee on Air Tickets	612,773	1,755,000	1,755,000	2,779,000	

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Table A2: Revenue from Taxes

Rs 000						
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1145	Licence Fees	2,855,459	3,447,000	3,147,000	3,437,000	
11451001	Road Motor Vehicle Licences	1,802,014	2,097,000	1,897,000	2,087,000	
11452002	Company Licences	216,644	230,000	220,000	232,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	11,957	15,000	13,000	15,000	
11452004	Tourist Enterprise Licences	49,373	90,000	110,000	115,000	
11452005	Gambling Licences	286,022	440,000	440,000	440,000	
11452006	Liquor Licences	22,445	25,500	23,000	24,000	
11452007	Freeport Licences	4,950	16,000	5,200	6,000	
11452008	Pharmacy Licences	1,501	2,200	1,600	2,000	
11452009	Fishing Vessel Licences	91,954	95,000	35,000	52,000	
11452010	Work/Occupation Permits	283,834	300,000	321,000	375,000	
11452011	Registration of Factories	2,437	2,700	2,500	3,000	
11452012	Registration of Associations	496	1,100	600	1,000	
11452013	Recruitment Licences	408	460	525	530	
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	5,400	6,000	6,000	6,000	
11452015	Dumping and Waste Carrier Licences	636	500	2,600	3,000	
11452016	Firearm Licences	1,443	41,000	40,000	41,000	
11452017	Fishmonger Licences	345	400	410	415	
11452018	Scrap Metal Dealer/Exporter Licences	2,027	2,000	2,000	2,000	
11452019	Bunkering Licences	1,400	2,000	1,500	2,000	
11452099	Miscellaneous	70,173	80,140	25,065	30,055	
115	Taxes on International Trade and Transactions	1,528,314	1,830,000	1,650,000	1,931,000	
11510001	Customs Duties	1,528,314	1,830,000	1,650,000	1,931,000	
116	Other Taxes	2,787,556	2,910,000	2,170,000	2,522,000	
11611001	Environment Protection Fee	326,307	465,000	565,000	638,000	
11611002	Advertising Structure Fee	35,336	60,000	60,000	30,000	
11612001	Special Levy on Banks	1,028,117	1,305,000	1,195,000	1,648,000	
11612002	Solidarity Levy on Telecommunication Companies	148,090	350,000	200,000	176,000	
11612003	COVID -19 Levy	1,219,315	700,000	120,000	-	
11620001	Mauritius Revenue Authority - Penalties	30,392	30,000	30,000	30,000	

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Table A3: Revenue from Social Contributions

Rs 000						
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	9,803,832	11,756,000	11,403,000	13,142,000	
121	<u>Social Security Contributions</u>	9,449,523	11,356,000	11,119,000	12,810,000	
12110001	Employee Contribution under Pension Scheme	1,101,177	1,285,000	1,185,000	1,386,000	
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	261,866	775,000	800,000	920,000	
12111002	CSG Contribution (Social Contribution) - Private Sector Employees	2,008,272	2,527,000	2,450,000	2,817,000	
12121001	CSG Contribution (Social Contribution) - Public Sector Employers	1,929,678	1,550,000	1,600,000	1,840,000	
12121002	CSG Contribution (Social Contribution) - Private Sector Employers	4,061,298	5,054,000	4,900,000	5,635,000	
12131001	CSG Contribution (Social Contribution) - Self Employed	87,231	165,000	184,000	212,000	
122	<u>Other Social Contributions</u>	354,309	400,000	284,000	332,000	
12210001	Civil Service Family Protection Scheme	347,681	392,000	277,000	324,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,627	8,000	7,000	8,000	

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Table A4: Revenue from Recurrent Grants

Rs 000						
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	RECURRENT GRANTS	884,255	562,000	487,000	357,000	
1311	Foreign Governments	-	32,300	11,000	22,500	
13111009	Australia	-	7,600	-	11,400	
13111086	Japan	-	24,700	11,000	11,100	
1321	International Organisations	99,255	379,700	326,000	334,500	
13210102	AFD - Study on Waste Recycling and Resource Recovery Strategy	1,551	-	-	-	
13210103	AFD - FEXTE Technical Assistance on Electrical System	683	11,250	10,600	-	
13210104	AFD - FEXTE Technical Assistance on Water Observatory	1,759	-	1,470	-	
13210107	AFD - Land Drainage Master Plan	-	-	24	-	
13210108	AFD - Coastal Risk Assessment	-	8,785	4,100	8,500	
13210109	AFD - Mitigation Strategy 2050	-	290	4,500	8,700	
13210110	AFD - Review of the National Oil Spill Contingency Plan	-	87	-	-	
13210111	AFD - Technical Assistance	-	-	-	17,100	
13210112	AFD - Environmental Observatory Phase 2	-	-	-	4,115	
13210113	AFD - Study for Support for Operations	-	-	-	8,900	
13210114	AFD - Enhancing Resilience Climate Change	-	-	6,675	-	
13210280	AU - Global Monitoring for Environment and Security	10,888	30,185	-	7,000	
13210501	COMESA - Technical Assistance	-	5,200	2,000	3,230	
13211701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	17,518	-	41,945	85,000	
13211702	EDF - National Indicative Programme under 11th EDF	-	175,500	171,749	4,600	
13211930	EU - Mauritius Fisheries Partnership Agreement	39,108	20,480	13,300	55,360	
13211931	EU - Greening the Value Chain of Tour Operators	-	8,700	430	-	
13211933	EU - Climate Smart Agriculture	-	29,700	10,000	20,200	
13211935	EU - Protecting and Promoting the Rights of Vulnerable Children	2,129	1,300	3,124	529	
13211936	EU - Needs Assessment for Implementation of Climate Change Act 2020	1,997	2,609	-	2,500	
13212450	GCF - Transformational Shift to Low Carbon	-	1,330	1,600	14,300	
13212500	GEF - Nationally Appropriate Mitigation Action	2,192	3,757	7,641	3,915	
13212501	GEF - National Communication	-	1,020	740	1,032	
13212502	GEF - Biennial Update Report	1,902	-	2,555	-	
13212503	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	-	8,695	-	-	
13212505	GEF - Review of National Implementation Plan	-	2,000	117	870	
13212506	GEF - Capacity Building Initiatives for Transparency	-	5,462	904	2,270	

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Table A4: Revenue from Recurrent Grants

						Rs 000
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	-	1,480	605	870	
13212508	GEF - Promoting Low Carbon Transport Electric Bus	-	-	2,300	13,200	
13212509	GEF - Sustainable Land Management and Biodiversity Conservation	-	-	380	14,300	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	11,941	25,000	18,000	18,000	
13213200	IAEA - Monitoring Impact of Coal & Ash Disposal and Landfill Solid Waste Disposal	156	-	-	-	
13214830	MF - HCFC Phase Out Management Plan	-	696	107	435	
13214831	MF - Kigali Implementation Plan	-	-	-	525	
13217200	SADC - Trade Related Facility Programme	6,012	-	-	-	
13218001	UN SDGs Fund - Building Resilience and Ending Vulnerability in Small Islands Development States	-	11,000	5,800	22,275	
13218100	UNDP - Technical Assistance	390	18,000	10,000	12,000	
13218152	UNEP - Institutional Strengthening Fund	787	1,040	1,534	435	
13218153	UNEP - Switch Africa Green	91	-	-	-	
13218154	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	151	-	-	-	
13218155	UNEP - Pesticide Residue Testing at National Environment Laboratory	-	115	-	-	
13218156	UNEP - Promoting Circularity in Agricultural	-	242	-	-	
13218157	UNEP - Assessment of Blue Carbon Ecosystem	-	5,700	3,800	3,800	
13219999	Miscellaneous	-	77	-	539	
1331	Other General Government Units	785,000	150,000	150,000	-	
13313003	Economic Development Board	35,000	-	-	-	
13313004	Human Resource Development Council	400,000	-	-	-	
13313005	National Solidarity Fund	-	150,000	150,000	-	
13313006	Rodrigues Subsidy Account	350,000	-	-	-	

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

Rs 000

Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	12,786,461	6,429,000	6,403,000	7,040,000	
141	Property Income	10,379,675	3,576,000	3,613,000	4,187,000	
1411	Interest	182,605	267,000	179,000	396,000	
14110003	Central Water Authority	-	39,243	-	93,044	
14110004	Mauritius Housing Company Ltd	10	6	6	-	
14110006	National Transport Corporation	30	-	-	-	
14110009	National Housing Development Company Ltd	20,888	18,354	18,354	17,357	
14110012	Development Bank of Mauritius Ltd	6,666	4,070	4,070	8,834	
14110015	Airports of Mauritius Co. Ltd	-	2,075	2,075	8,488	
14110020	Cargo Handling Corporation Ltd	27,487	25,871	25,871	24,876	
14110021	Airport Terminal Operations Ltd	3,191	276	1,600	3,315	
14110022	Landscape (Mauritius) Ltd	2,611	2,121	2,121	3,303	
14110023	Metro Express Ltd	-	5,112	5,112	23,332	
14110024	Rodrigues Business Parks Development Co. Ltd	606	950	950	1,450	
14110050	Loans to Government Officers	106,778	105,000	102,000	100,000	
14110051	Investment of Surplus Balances	10,034	12,443	14,022	7,673	
14110056	Mauritius Cane Industry Authority	269	147	147	132	
14110057	Wastewater Management Authority	-	48,660	-	102,105	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	755	630	630	504	
14110111	District Council of Pamplemousses	632	573	573	515	
14110112	District Council of Riviere du Rempart	497	450	450	404	
14110999	Miscellaneous	2,152	1,018	1,018	668	
1412	Dividends	625,679	434,000	533,000	465,000	
14121	From Non-Residents	-	9,000	9,000	9,000	
14121001	African Reinsurance Corporation	-	3,000	3,000	3,000	
14121999	Miscellaneous	-	6,000	6,000	6,000	
14122	From Residents	625,679	425,000	524,000	456,000	
14122004	SBM Holdings Ltd	29,905	40,000	33,000	40,000	
14122005	State Investment Corporation Ltd	-	130,000	130,000	130,000	
14122006	Mauritius Telecom Ltd	92,257	100,000	199,000	250,000	
14122008	Airports of Mauritius Co. Ltd	500,000	-	-	-	
14122009	State Informatics Ltd	3,516	5,000	7,820	5,000	
14122010	Mauritius Housing Company Ltd	-	20,000	20,000	20,000	
14122012	National Real Estate Ltd	-	125,000	125,000	-	
14122999	Miscellaneous	1	5,000	9,180	11,000	
1413	Withdrawals from Income of Quasi Corporations	8,444,795	1,565,000	1,508,000	1,816,000	
14130005	Information & Communication Technology Authority	249,572	65,000	158,000	166,000	
14130007	Financial Services Commission	2,220,680	1,200,000	1,200,000	1,500,000	
14130008	Mauritius Ports Authority	2,974,543	300,000	150,000	150,000	
14130010	Central Electricity Board	3,000,000	-	-	-	

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

Rs 000

Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	1,126,595	1,310,000	1,393,000	1,510,000	
14150002	Campement Site Lease	277,523	270,000	270,000	300,000	
14150003	Other Land Leases	835,947	1,030,000	1,105,000	1,200,000	
14150005	Shooting and Fishing Lease	13,125	10,000	18,000	10,000	
142	Sales of Goods and Services	1,808,926	2,170,000	2,160,000	2,203,000	
1422	Administrative Fees	1,306,734	1,502,000	1,520,000	1,552,000	
	Judiciary	62,264	60,000	63,500	64,200	
14220001	Court Fees	57,387	55,000	58,000	58,500	
14220002	Ushers' and Interpreters' Fees	4,876	5,000	5,500	5,700	
	Civil Status	30,221	34,500	35,500	36,600	
14220010	Issue of Civil Status Certificates	7,240	7,500	7,000	7,200	
14220011	Fees for Celebration of Civil Marriage	9,102	13,000	12,000	12,400	
14220012	Fees for National Identity Cards	13,880	14,000	16,500	17,000	
	Home Affairs	14,691	16,500	13,500	14,000	
14220020	Issue of Certificates in Connection with Citizenship	8,260	8,500	6,000	6,200	
14220022	Processing Fees for Apostille Services	6,431	8,000	7,500	7,800	
	External Communications	154,702	185,590	209,000	216,840	
14220031	Route Air Navigation Charge	41,987	65,590	80,000	83,000	
14220032	Other Civil Aviation Charges	55,870	60,000	87,000	90,000	
14220034	Scheme of Charge	56,846	60,000	42,000	43,840	
	Arts and Culture	603	700	420	440	
14220040	Fees for Cinema, Video and Theatre Censorship	382	400	200	210	
14220041	Archives Fees	221	300	220	230	
	Shipping	7,988	9,550	6,300	6,600	
14220060	Ship Registration Fees	458	550	100	200	
14220061	Annual Fees	7,530	9,000	6,200	6,400	
	Legal Metrology	5,923	6,200	6,000	6,200	
14220070	Duty on Scales	5,923	6,200	6,000	6,200	
	National Audit Office	26,028	30,000	30,000	30,600	
14220080	Reimbursement towards Cost of Audit Services	26,028	30,000	30,000	30,600	
	Police	149,389	163,650	183,530	187,160	
14220100	Fees for Police Services	13,410	13,500	15,000	15,500	
14220101	Helicopter and Aircraft Services	16,583	16,000	18,000	18,600	
14220102	Issue of Passports	36,800	50,000	65,000	66,000	
14220103	Issue of Accident Report Form	101	150	150	160	
14220104	Fees for Driving Test	73,209	75,000	75,000	76,000	
14220105	Fees for Certificate of Character	9,285	9,000	10,380	10,900	
	Health	16,963	28,500	30,000	30,900	
14220110	Central Health Laboratory Fees	10,270	13,000	10,300	10,500	
14220112	Overtime Fees	1,826	3,000	2,200	2,300	
14220113	Vaccination Fees	2,854	10,000	15,000	15,500	
14220114	Fumigation and Disinfection Fees	2,012	2,500	2,500	2,600	
	Agriculture	46,396	152,480	61,950	63,300	
14220120	Fees for Veterinary Services	450	430	480	600	
14220121	Importation Fees (Agricultural Produce)	1,928	3,000	3,000	3,100	
14220124	Quarantine Fees	844	2,000	900	1,000	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	510	550	550	600	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	100,000	-	-	
14220129	Clearance Fees and Other Fees for Tobacco Products	24,318	26,500	34,000	34,300	
14220130	Clearance Fees and Other Fees for Tea Products	18,347	20,000	23,000	23,500	
14220131	Fees for Services Provided by the Seeds Office	-	-	10	100	
14220132	Fees for clearances issued by the Forestry Services	-	-	10	100	

APPENDIX A: REVENUE

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

						Rs 000
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	Fisheries	8,690	11,900	10,700	11,000	
14220141	Processing Fees for Inspection	4,800	6,000	5,000	5,100	
14220142	Fees to Operate in Marine Protected Areas	954	900	1,600	1,700	
14220143	Fees for Services Provided at the Competent Authority - Seafood	2,936	5,000	4,100	4,200	
	Assay Office	2,277	4,100	2,500	2,600	
14220151	Assaying and Marking Fees	2,277	4,100	2,500	2,600	
	Treasury	3,782	3,950	4,800	5,000	
14220160	Pension Contribution Reimbursements	1,033	950	1,100	1,200	
14220161	Compensation iro Government-owned Vehicles	2,749	3,000	3,700	3,800	
	Mauritius Revenue Authority	119,802	116,000	133,000	134,500	
14220165	Overtime and Supervision Fees	17,272	21,000	21,000	21,500	
14220168	Fees for Tax Residency Certificates and Tax Rulings	102,530	95,000	112,000	113,000	
	National Infrastructure	4,837	7,000	3,700	3,900	
14220180	Materials Testing Laboratory Fees	4,837	7,000	3,700	3,900	
	Land Transport	291,578	301,500	302,000	306,600	
14220190	Fees for Examination of Motor Vehicles	24,557	26,000	16,000	16,400	
14220191	Registration and Transfer of Vehicles	46,344	50,000	43,000	43,900	
14220192	Issue of Student ID Cards	9,577	10,500	15,000	15,300	
14220194	Reservation of Specific Registration Mark	161,672	160,000	176,000	178,000	
14220196	Parking Fees	49,429	55,000	52,000	53,000	
	Housing and Lands	71,619	78,700	95,050	96,800	
14220200	Survey Fee	112	200	100	200	
14220201	Morcellement Fee	46,479	55,000	66,000	67,000	
14220202	Issue of Land Parcel Identification Number	25,028	23,500	28,950	29,600	
	Attorney-General's Office	2,335	3,100	2,100	2,400	
14220230	Commission on Curatelle Deposits	1,244	1,300	900	1,000	
14220232	Processing and Registration Fees for Law Practitioners	770	1,100	800	900	
14220233	Fee for Change of Name Certificate	321	700	400	500	
	Fire Services	614	900	1,700	1,800	
14220240	Special Services	614	900	1,700	1,800	
	Social Security	130,938	116,000	150,000	152,000	
14220250	Benefits Recovered	54,713	51,000	60,000	61,000	
14220251	Reimbursement of Cost of NPF Administration	76,225	65,000	90,000	91,000	
	Industrial Property Office	22,395	24,200	31,350	32,450	
14220260	Trade Marks, Service Marks and Collective Marks	21,363	22,000	29,000	30,000	
14220261	Patent Fees	838	950	1,100	1,200	
14220262	Industrial Designs	194	250	250	250	
14220263	Utility Models	-	250	250	250	
14220264	Layout-Designs of Integrated Circuits	-	250	250	250	
14220265	Protection of New Plant Varieties	-	250	250	250	
14220266	Geographical Indications	-	250	250	250	
	Prison Services	4,282	4,700	1,100	1,200	
14220280	Prison Services	4,282	4,700	1,100	1,200	
	Office of the Director of Public Prosecutions	270	280	300	310	
14220291	Provision of Briefs to Counsels	270	280	300	310	
	Economic Development Board	3,920	7,000	8,500	9,000	
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	3,920	7,000	8,500	9,000	
	Technology, Communication and Innovation	3,140	5,000	3,500	3,600	
14220310	Data Controller Registration and Renewal Fees	3,140	5,000	3,500	3,600	
	Registrar - General's Department	121,088	130,000	130,000	132,000	
14220315	Administrative Fees	121,088	130,000	130,000	132,000	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1423	Incidental Sales by Non Market Establishments	106,208	136,000	118,000	120,100	
	Meteorological Services	7,244	18,010	12,130	12,490	
14230020	Sale of Weather Data	7,244	18,000	12,120	12,480	
14230021	Sale of Ephemerides	-	10	10	10	
	Government Printing	19,939	20,000	18,000	18,400	
14230030	Sale of Publications	19,939	20,000	18,000	18,400	
	Agriculture	15,738	18,355	17,400	18,130	
14230041	Sale of Seeds	1,505	2,000	1,400	1,500	
14230042	Sale of Plants, Fruits and Agricultural Produce	5,939	6,700	6,000	6,200	
14230043	Sale of Milk	1,053	1,100	700	730	
14230044	Sale of Poultry and Eggs	5,320	6,055	6,500	6,700	
14230045	Sale of Livestock	355	-	1,000	1,100	
14230046	Sale of Forest Produce	1,565	2,500	1,800	1,900	
	Fisheries	185	360	400	420	
14230060	Sale of Produce	185	360	400	420	
	Housing and Lands	808	875	650	680	
14230070	Sale of Sand	87	150	50	60	
14230071	Sale of Maps, Reproductions and Copyright Fees	721	725	600	620	
	Prison Services	1,116	1,400	720	750	
14230080	Sale of Farm Produce	1,116	1,400	720	750	
	Health	590	1,000	700	730	
14230090	Sale of Drugs, Serum and Sundry Appliances	590	1,000	700	730	
	Treasury	7,520	16,000	8,000	8,500	
14230100	Sale of Stores	7,520	16,000	8,000	8,500	
	Public Utilities	53,067	60,000	60,000	60,000	
14230110	Sale of Ground Water	53,067	60,000	60,000	60,000	
14299	Miscellaneous Sales of Goods and Services	395,985	532,000	522,000	530,900	
14299001	Judiciary	1,013	1,100	700	800	
14299004	Land Transport	56,371	65,100	69,000	70,000	
14299005	Police	66,761	88,000	53,000	54,000	
14299006	Health	62,111	64,000	74,000	75,000	
14299007	Agriculture	2,132	12,000	2,100	2,300	
14299008	Fisheries	10,533	12,000	65,000	66,000	
14299009	Treasury	139	1,700	200	300	
14299010	Education	12,317	12,000	16,000	16,500	
14299011	National Infrastructure	5,964	6,100	200	300	
14299012	Labour	3,406	3,500	4,200	4,300	
14299013	Attorney-General's Office	899	1,000	3,200	3,300	
14299014	Fire Services	6,038	6,500	9,000	9,300	
14299016	Rental of Government Property (Buildings)	12,421	31,000	13,000	13,400	
14299017	Overpayment Made in Previous Years	73,495	81,000	65,000	67,000	
14299018	Commission on Salary Deductions	1,297	1,300	1,300	1,400	
14299019	Shipping	4,972	5,700	6,100	6,100	
14299999	Miscellaneous	76,114	140,000	140,000	140,900	
143	Fines, Penalties and Forfeits	439,055	513,000	460,000	480,000	
14310001	Judiciary	405,219	470,000	429,000	447,000	
14310002	Road Transport - Penalty Fees for Parking Offences	12,047	15,000	15,000	16,000	
14310003	Treasury	21,789	28,000	16,000	17,000	
144	Transfers	158,805	170,000	170,000	170,000	
14412002	Contribution in respect of Tourism Development	23,610	35,000	35,000	35,000	
14412004	Transfer from Development Bank of Mauritius Ltd	-	-	47,000	-	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	135,195	135,000	88,000	135,000	

APPENDIX A: REVENUE

Table A6: Revenue from Capital Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2021/22	2022/23		2023/24	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	CAPITAL GRANTS	1,996,160	1,718,000	2,072,000	1,819,000	
1312	Foreign Governments	1,729,776	1,268,500	1,991,000	1,574,000	
13121036	People's Republic of China	119,833	-	-	-	
13121078	Republic of India	1,606,674	860,000	1,958,000	1,350,000	
13121086	Japan	3,269	408,500	33,000	224,000	
1322	International Organisations	11,384	449,500	81,000	245,000	
13220040	ADFD - Construction of New Eye Hospital	-	300,000	-	122,500	
13220102	AFD - Restructuring of Employment Information Centres	901	-	-	-	
13221701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	78,000	43,000	-	
13221702	EDF - Global Climate Change Alliance Plus	-	700	700	800	
13221930	EU DeSIRA - Supporting Sustainable Agriculture	10,483	36,000	20,000	39,000	
13221931	EU - Supporting Sustainable Agriculture for Improved Food Security and Safety	-	6,000	6,000	6,500	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	5,200	5,200	5,200	
13221936	EU - Mauritius from Ridge to Reef Project	-	22,600	6,000	55,000	
13221937	EU - Agriculture for Smallholders	-	-	-	16,000	
13229999	Miscellaneous	-	1,000	100	-	
1332	Other General Government Units	255,000	-	-	-	
13323004	Food and Agricultural Research and Extension Institute	30,000	-	-	-	
13323005	Gambling Regulatory Authority	175,000	-	-	-	
13323007	Multi Carrier (Mauritius) Ltd	50,000	-	-	-	
14	OTHER REVENUE	-	-	-	561,000	
144	Transfers	-	-	-	561,000	
14422001	Transfers from Special Funds	-	-	-	561,000	

Abbreviations

ADFD: Abu Dhabi Fund for Development

AFB: Adaptation Fund Board

AFD: Agence Française de Développement

AU: African Union

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

UNDP: United Nations Development Programme

UNEP: United Nations Environment Programme

UN SDGs: United Nations Sustainable Development Goals

WB: World Bank

APPENDIX A: REVENUE

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

	2021/22	2022/23	2023/24
<u>SUMMARY</u>			
1 Personal Income Tax	0.17%	0.16%	0.16%
2 Corporate Income Tax	1.48%	1.55%	1.62%
3 Value Added Tax	1.50%	1.66%	1.66%
4 Customs Duty	0.08%	0.08%	0.08%
5 Excise Duty	0.38%	0.34%	0.34%
TOTAL	3.61%	3.79%	3.86%
<u>1 Personal Income Tax*</u>	0.17%	0.16%	0.16%
a Exemption for a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.056%	0.056%	0.056%
b Interest Relief on secured Housing Loan	0.061%	0.061%	0.061%
c Deduction for premium contribution to a Medical Insurance Scheme	0.050%	0.032%	0.032%
d Solar Energy Investment Allowance	0.004%	0.004%	0.004%
e Deduction for Household Employees	0.002%	0.002%	0.002%
<u>2 Corporate Income Tax*</u>	1.48%	1.55%	1.62%
a Exempt Income	0.39%	0.40%	0.42%
b Annual Allowance	0.06%	0.10%	0.10%
c Accelerated Depreciation	0.01%	0.01%	0.01%
d Overseas Marketing	0.01%	0.01%	0.01%
e Other Deductible Items	1.01%	1.03%	1.08%
<u>3 Value Added Tax</u>	1.50%	1.66%	1.66%
a Zero-Rated Supplies other than Exports	4.57%	4.73%	4.74%
b Exempt Supplies	1.44%	1.39%	1.39%
c Taxable Supplies Made to Exempt Bodies or Persons	0.21%	0.23%	0.23%
d Exemptions under the Customs Tariff Act and Excise Act	0.07%	0.06%	0.06%
e Zero-Rated Inputs (Local and Imported)	-3.22%	-3.37%	-3.38%
f Taxable Inputs on which No Credit is Allowed	-0.41%	-0.42%	-0.42%
g Exempt Inputs (Local and Imported)	-1.16%	-0.96%	-0.96%
<u>4 Customs Duty**</u>	0.08%	0.08%	0.08%
a Plastics and Rubber	0.010%	0.010%	0.010%
b Paper and Paperboard	0.010%	0.010%	0.010%
c Furniture	0.010%	0.010%	0.010%
d Sugar	0.020%	0.010%	0.010%
e Others	0.030%	0.040%	0.040%
<u>5 Excise Duty</u>	0.38%	0.34%	0.34%
a Motor Vehicles	0.36%	0.33%	0.33%
b Others	0.02%	0.01%	0.01%

Notes: * For assessment year

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