

SUMMARY OF REVENUE

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	Taxes on Income, Profits and Capital Gains	15,295,736	6,845,000	6,965,000	13,755,000	
113	Taxes on Property	3,939,731	1,544,500	1,532,000	3,429,000	
114	Taxes on Goods and Services	31,001,906	15,503,500	15,536,000	32,823,000	
115	Taxes on International Trade and Transactions	1,501,236	780,000	800,000	1,600,000	
116	Other Taxes	593,990	850,000	660,000	1,090,000	
	TOTAL - TAXES	52,332,600	25,523,000	25,493,000	52,697,000	
12	SOCIAL CONTRIBUTIONS					
121	Social Security Contributions	695,538	355,000	355,000	740,300	
122	Other Social Contributions	264,360	145,000	145,000	274,700	
	TOTAL - SOCIAL CONTRIBUTIONS	959,898	500,000	500,000	1,015,000	
13	GRANTS					
131	Grants from Foreign Governments	--	90,400	307,000	430,000	
132	Grants from International Organisations	2,781,060	2,533,600	3,075,000	3,674,000	
	TOTAL - GRANTS	2,781,060	2,624,000	3,382,000	4,104,000	
14	OTHER REVENUE					
141	Property Income	4,712,529	2,300,000	1,158,000	4,955,000	
142	Sales of Goods and Services	1,186,536	720,000	652,000	1,397,000	
143	Fines, Penalties and Forfeits	197,564	102,000	114,000	222,000	
145	Miscellaneous Revenue	45,940	11,000	61,000	2,380,000	
	TOTAL - OTHER REVENUE	6,142,568	3,133,000	1,985,000	8,954,000	
	GRAND TOTAL	62,216,126	31,780,000	31,360,000	66,770,000	

TAX REVENUE

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	<u>Taxes on Income, Profits and Capital Gains</u>					
11110001	Income Tax - Individuals	4,053,192	2,355,000	2,300,000	4,120,000	
11120001	Income Tax - Companies & Bodies Corporate	10,259,013	4,050,000	4,150,000	8,760,000	
11130001	Tax Deduction at Source (TDS)	862,153	325,000	400,000	815,000	
11140001	National Residential Property Tax (NRPT)	121,378	115,000	115,000	60,000	
		15,295,736	6,845,000	6,965,000	13,755,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property					
11310001	Campement Site Tax	4,485	3,000	5,000	5,000	
11310002	Campement Tax	5,344	1,500	2,000	4,000	
		9,828	4,500	7,000	9,000	
1134	Taxes on Financial and Capital Transactions					
11340001	Land Transfer Tax	1,347,542	435,000	435,000	1,000,000	
11340002	Registration Duty on Transfer of Immovable Property	1,052,916	385,000	440,000	1,000,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	160,887	50,000	35,000	75,000	
11340004	Registration Duty on Transfer of Shares	78,472	50,000	20,000	75,000	
11340005	Registration Duty on Transfer of Motor Vehicles	792,226	360,000	370,000	750,000	
11340006	Registration Duty on Loans	7,243	7,000	3,000	10,000	
11340007	Registration Duty on Fixed and Floating Charges	160,638	90,000	90,000	200,000	
11340008	Mortgages, Inscriptions and Transcriptions	12,280	8,000	7,000	15,000	
11340009	Stamp Duties	71,436	40,000	40,000	85,000	
11340999	Miscellaneous	150,363	90,000	70,000	160,000	
		3,834,002	1,515,000	1,510,000	3,370,000	
1135	Other Non Recurrent Taxes on Property					
11350001	Land Conversion Tax	95,901	25,000	15,000	50,000	
		95,901	25,000	15,000	50,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services					
11411001	Value Added Tax	18,980,009	9,350,000	9,560,000	20,600,000	
11412001	Sales Tax	66	--	--	--	
		18,980,074	9,350,000	9,560,000	20,600,000	
1142	Excise Duties					
11420001	Spirits, Liquors and Alcoholic Beverages	2,123,649	1,093,000	1,111,000	2,276,000	
11420002	Tobacco Products	2,098,060	1,170,000	1,150,000	2,200,000	
11420003	Motor Vehicles and Motor Cycles	1,851,552	860,000	860,000	1,685,000	
11420004	Petroleum Products	2,212,504	1,110,000	1,110,000	2,225,000	
11420005	Plastic Products	124,114	65,000	65,000	131,000	
11420999	Miscellaneous	95,634	50,000	40,000	101,000	
		8,505,513	4,348,000	4,336,000	8,618,000	

Tax Revenue – continued

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
1144	Taxes on Specific Services and Gambling					
11440001	Taxes on the National Lottery and Other Lotteries	15,550	12,000	9,000	420,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	568,760	412,000	372,000	480,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	962,265	521,000	398,000	625,000	
11440004	Passenger Fee on Air Tickets	590,812	225,000	225,000	525,000	
11440005	Hotel and Restaurant Tax	130	--	--	--	
		2,137,517	1,170,000	1,004,000	2,050,000	
1145	Licence Fees					
11450001	Road Motor Vehicle Licences	1,022,993	523,000	523,000	1,081,500	
11450002	Company Licences	153,863	14,000	14,000	155,000	
11450003	Incorporation & Lodging Fees, Search Duty, etc.	9,144	5,000	5,000	14,000	
11450004	Tourist Enterprise Licences	68,997	34,000	34,000	65,000	
11450005	Gambling Licences	89,429	44,500	44,500	200,000	
11450006	Liquor Licences	10,833	3,000	3,000	13,000	
11450007	Freeport Licences	4,728	3,000	3,000	5,000	
11450099	Miscellaneous	18,815	9,000	9,500	21,500	
		1,378,801	635,500	636,000	1,555,000	
115	Taxes on International Trade and Transactions					
11510001	Customs Duties	1,501,236	780,000	800,000	1,600,000	
		1,501,236	780,000	800,000	1,600,000	
116	Other Taxes					
11610001	Temporary Solidarity Levy on Hotels	101,480	--	--	--	
11610002	Corporate Social Responsibility	--	--	--	--	
11611001	Environment Protection Fee	159,145	50,000	45,000	140,000	
11612001	Special Levy on Banks	333,365	535,000	350,000	615,000	
11612002	Special Levy on Telecommunication Companies	--	265,000	265,000	335,000	
		593,990	850,000	660,000	1,090,000	
	TOTAL - TAXES	52,332,600	25,523,000	25,493,000	52,697,000	

SOCIAL CONTRIBUTIONS

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
12	SOCIAL CONTRIBUTIONS					
<u>121</u>	<u>Social Security Contributions</u>					
12110001	Employee Contribution under New Pension Scheme	695,538	355,000	355,000	740,300	
		695,538	355,000	355,000	740,300	
<u>122</u>	<u>Other Social Contributions</u>					
12210001	Civil Service Family Protection Scheme	259,891	142,500	142,500	270,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	4,469	2,500	2,500	4,700	
		264,360	145,000	145,000	274,700	
	TOTAL - SOCIAL CONTRIBUTIONS	959,898	500,000	500,000	1,015,000	

GRANTS

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
13	GRANTS					
131	<u>Grants from Foreign Governments</u>					
13110501	Government of Japan	--	--	--	26,000	
13120201	Government of the Federal Republic of Germany	--	54,000	--	54,000	
13120300	Government of the People's Republic of China	--	36,400	--	--	
13120301	Government of the Republic of India	--	--	307,000	350,000	
		--	90,400	307,000	430,000	
132	<u>Grants from International Organisations</u>					
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	--	--	--	55,000	
13210002	AFD - Programme de Renforcement des Capacités Commerciales	--	29,100	4,500	36,100	
13210003	GEF- Persistent Organic Pollutants	--	--	10,400	9,400	
13210004	GEF- Energy Efficiency and Conservation	--	--	1,600	14,500	
13220610	EDF - Waste Water Sector	174,110	--	--	--	
13220611	EDF - Decentralised Cooperation Programme	220,701	88,580	92,000	179,500	
13220612	EDF - General Budget Support under 9th EDF	371,065	--	--	--	
13220613	EDF - Sugar Sector (Reliquat)	189,420	--	--	--	
13220614	EDF - Fluctuation in Exports Earnings (FLEX)	400,301	940,055	977,400	28,000	
13220616	EDF - Accompanying Measures for Economic Restructuring	1,406,697	1,431,565	1,487,500	1,431,500	
13220617	EDF - Global Climate Change Alliance	--	--	--	94,000	
13220689	EDF- Other	--	--	501,600	1,800,000	
13220701	Investment Climate Facility for Africa (ICF) e-judiciary project	--	--	--	26,000	
13220999	Miscellaneous	18,766	44,300	--	--	
		2,781,060	2,533,600	3,075,000	3,674,000	
	TOTAL - GRANTS	2,781,060	2,624,000	3,382,000	4,104,000	

OTHER REVENUE

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
14	OTHER REVENUE					
141	<u>Property Income</u>					
1411	Interest					
14110001	Agricultural Marketing Board	--	917	--	1,144	
14110002	Central Electricity Board	80,461	11,020	19,459	38,165	
14110003	Central Water Authority	65,279	28,740	6,300	56,749	
14110004	Mauritius Housing Company Ltd	2,346	959	828	1,229	
14110005	Mauritius Sugar Industry Research Institute	105	--	--	105	
14110006	National Transport Corporation	120	60	60	2,120	
14110007	Sugar Planters Mechanical Pool Cooperation	318	158	164	316	
14110008	Rose Belle Sugar Estate	--	1,532	1,558	5,316	
14110009	National Housing Development Company Ltd	37,343	9,418	9,418	16,836	
14110010	Business Parks of Mauritius Ltd	17,628	9,442	6,498	11,183	
14110011	Industrial and Vocational Training Board	--	1,433	--	--	
14110012	Development Bank of Mauritius Ltd	6,877	3,280	6,935	12,691	
14110013	State Investment Corporation	--	1,817	--	--	
14110050	Loans to Government Officers	85,154	43,500	43,500	95,700	
14110051	Investment of Surplus Balances	65,808	50,000	43,412	50,199	
14110052	Special Funds	--	150,000	--	--	
14110053	Les Pailles International Conference Centre	47,291	--	--	--	
14110054	District Council of Pamplemousses/ Riviere du Rempart	--	--	1,050	2,074	
14110055	Mauritius Shipping Corporation	--	--	--	2,000	
14110999	Miscellaneous	6,594	2,724	2,818	6,173	
		415,324	315,000	142,000	302,000	
1412	Dividends					
14120003	Mauritius Sugar Terminal Corporation	17,349	--	8,600	--	
14120004	State Bank of Mauritius Ltd	38,129	35,000	41,000	45,000	
14120005	State Investment Corporation	--	25,000	25,000	832,000	
14120006	Mauritius Telecom	437,766	195,000	--	300,000	
14120008	Airports of Mauritius Co Ltd	160,000	--	--	160,000	
14120009	State Informatics Ltd	--	10,000	10,000	10,000	
14120010	Mauritius Housing Company Ltd	19,444	3,500	--	40,800	
14120999	Miscellaneous	256,379	10,000	10,000	5,000	
		929,067	278,500	94,600	1,392,800	
1413	Withdrawals from Income of Quasi Corporations					
14130001	Bank of Mauritius	1,885,289	500,000	--	1,200,000	
14130002	Government Lotteries	193,862	105,000	105,000	175,000	
14130004	Wastewater Management Authority	57,000	29,000	29,000	75,000	
14130005	Information & Communication Technology Authority	--	--	--	40,000	
14130006	Treasury Foreign Currency Management Fund	5,000	--	--	--	
14130007	Financial Services Commission	140,000	125,000	40,000	600,000	
14130008	Mauritius Ports Authority	125,000	125,000	125,000	50,000	
		2,406,151	884,000	299,000	2,140,000	

Other Revenue – continued

					Rs 000	Notes
Code	Description of Revenue Items	2008-09	July-December 2009		2010	
		Actual	Estimates	Revised	Estimates	
1415	Rent and Royalties					
14150002	Campement Site Lease	796,428	550,000	400,000	750,000	
14150003	Other Land Leases	155,187	260,000	210,000	350,000	
14150005	Shooting and Fishing Lease	10,372	12,500	12,400	20,200	
		961,986	822,500	622,400	1,120,200	
142	<u>Sales of Goods and Services</u>					
1422	Administrative Fees					
14220001	Court Fees	30,955	19,800	16,000	32,000	
14220002	Ushers' and Interpreters' Fees	3,841	2,500	2,000	4,000	
14220010	Issue of Civil Status Certificates	--	3,350	3,350	6,700	
14220011	Fees for Celebration of Civil Marriage	8,267	5,225	4,005	7,970	
14220012	Fees for National Identity Cards	4,265	2,475	2,160	4,300	
14220020	Issue of Certificates in connection with Citizenship	2,836	2,475	1,119	1,500	
14220031	Route Air Navigation Charge	113,736	66,000	65,298	132,000	
14220032	Other Civil Aviation Charges	67,177	39,000	38,029	78,000	
14220033	Issue of Aviation Security Identification Card	1,017	1,100	651	--	
14220034	Scheme of Charge	--	30,000	5,000	59,500	
14220040	Fees for Cinema, Video and Theatre Censorship	808	5,500	500	11,500	
14220050	Fumigation and Disinfection Fees	1,519	770	770	1,500	
14220060	Ships' Registration Fees	558	400	200	600	
14220061	Annual Fees	6,167	300	400	3,500	
14220062	Parking Fees	28,345	17,600	16,600	29,000	
14220070	Duty on Scales	2,904	1,800	1,800	3,500	
14220080	Reimbursement towards Cost of Audit Services	9,633	4,250	4,750	9,000	
14220090	Refund of Electoral Expenses	5,740	--	--	--	
14220100	Fees for Police Services	89,079	45,100	46,000	92,000	
14220101	Helicopter and Aircraft Services	9,405	4,500	4,600	9,000	
14220102	Issue of Passports	36,257	22,000	18,000	35,000	
14220103	Issue of Accident Report Form	102	55	60	121	
14220110	Central Health Laboratory Fees	1,907	1,500	2,750	5,500	
14220111	Pharmacy Licences	592	385	300	600	
14220112	Overtime Fees	1,534	600	600	950	
14220113	Vaccination Fees	2,576	1,650	1,650	3,630	
14220120	Fees for Veterinary Services	151	85	85	182	
14220121	Importation Fees (Agricultural Produce)	2,645	1,760	1,760	3,500	
14220122	Land Settlement Scheme	17	--	--	--	
14220123	Pest Control for Fruit Trees	88	55	55	100	
14220124	Quarantine Fees	2,807	1,650	1,650	3,630	
14220125	Reimbursement towards Cost of Control Board Administration	83,788	37,500	37,500	75,000	
14220126	Reimbursement towards Cost of Tobacco Research	30	15	15	30	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	60	30	40	100	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	24,722	15,000	15,000	39,000	
14220140	Fishing Vessel Licence Fees	32,481	24,500	19,235	25,000	
14220141	Fees for Import Permits	4,207	2,750	1,911	3,400	
14220142	Permits/Fees to Operate in Marine Protected Areas	1,175	7,700	346	15,000	
14220143	Fees for Services Provided at the Sea Food Hub	2,209	2,475	2,475	5,445	

Other Revenue – continued

					Rs 000	
Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
14220150	Compensation in respect of Government-owned Vehicles	274	275	399	700	
14220151	Assaying and Marking Fees	680	440	220	450	
14220160	Pension Contribution Reimbursements	107	25	25	50	
14220165	Overtime and Supervision Fees	22,571	8,250	8,299	18,275	
14220166	Processing Fees	69	--	--	--	
14220170	Education Fees	32	10	--	20	
14220180	Materials Testing Laboratory Fees	4,842	2,585	3,140	4,500	
14220190	Examination fees: Driver & Motor Vehicles	53,259	31,350	28,570	68,970	
14220191	Registration and Transfer of Vehicles	64,769	30,250	30,250	66,550	
14220192	Issue of Student ID Cards	14,335	7,150	7,150	15,730	
14220200	Survey Fee	848	825	1,080	1,815	
14220201	Morcellement Fee	6,279	2,475	3,950	6,000	
14220210	Fees for Registration of Associations	1,823	1,250	1,250	2,625	
14220211	Fees for Registration of Factories	1,875	1,210	1,210	2,662	
14220220	Work/Occupation Permit	66,185	37,095	34,035	75,000	
14220221	Recruitment Licence	170	110	110	242	
14220230	Commission on Curatelle Deposits	188	80	80	169	
14220231	Provision of Briefs to Counsels	85	55	55	121	
14220240	Reimbursement for Services	389	150	180	400	
14220250	Benefits Recovered	2,385	1,540	1,540	3,388	
14220251	Reimbursement of Cost of NPF Administration	81,712	54,000	54,000	99,000	
14220260	Trade Marks, Service Marks and Collective Marks	7,473	3,575	3,348	7,578	
14220261	Patent Fees	393	275	275	605	
14220262	Industrial Designs	62	55	55	121	
14220270	Archives Fees	99	55	55	121	
14220280	Prison Services	239	60	60	150	
		914,744	555,000	496,000	1,077,000	
1423	Incidental Sales by Non Market Establishments					
14230001	Sale of Copies of Judgement of the Supreme Court	544	300	300	700	
14230010	Sale of Overseas News	166	105	105	230	
14230020	Sale of Weather Data	12,406	6,600	6,452	13,897	
14230021	Sale of Ephemerides	5	55	55	125	
14230030	Sale of Publications	2,494	2,500	1,200	4,800	
14230040	Sale of Animal Feed	31,432	--	7,000	--	
14230041	Sale of Seeds	3,252	1,800	1,000	2,000	
14230042	Sale of Plants, Fruits and Agricultural Produce	6,087	3,300	2,500	6,000	
14230043	Sale of Milk	16	--	--	--	
14230044	Sale of Poultry and Eggs	10,520	6,050	6,050	16,310	
14230045	Sale of Livestock	361	--	--	--	
14230046	Sale of Forest Produce	5,746	3,300	3,300	7,260	
14230060	Sale of Produce	211	80	148	278	
14230070	Sale of Sand	79	--	--	--	
14230071	Sale of Maps, Reproductions and Copyright Fees	570	330	210	450	
14230080	Sale of Farm Produce	503	400	400	500	
14230081	Sale of Concrete Blocks	278	80	80	200	
14230090	Sale of Drugs, Serum and Sundry Appliances	494	250	350	600	
14230100	Sale of Stores	7,468	20,850	20,850	30,650	
14230110	Sale of Ground Water	--	16,000	16,000	32,000	
		82,631	62,000	66,000	116,000	

Other Revenue – continued

Rs 000

Code	Description of Revenue Items	2008-09	July-December 2009		2010	Notes
		Actual	Estimates	Revised	Estimates	
14299	Miscellaneous Sales of Goods and Services					
14299001	Judicial	305	300	300	700	
14299002	Independent Broadcasting Authority	--	--	--	--	
14299003	Meteorology	--	55	55	121	
14299004	Land Transport and Shipping	38,055	24,000	20,215	44,800	
14299005	Police	22,953	12,100	12,500	26,620	
14299006	Health	13,736	3,575	3,575	7,865	
14299007	Agriculture	839	550	770	1,500	
14299008	Fisheries	4,768	2,145	2,145	4,719	
14299009	Treasury	300	330	330	603	
14299010	Education	10,677	5,000	5,000	9,000	
14299011	Public Infrastructure	127	150	150	1,000	
14299012	Labour	3,408	2,200	2,200	4,840	
14299013	Legal	3,081	660	660	1,452	
14299014	Fire Services	614	310	310	625	
14299016	Rental of Government Property (Buildings)	7,313	3,850	3,850	8,470	
14299017	Overpayment Made in Previous Years	16,913	19,800	19,800	44,160	
14299018	Commission on Salary Deductions	1,517	1,375	1,540	3,025	
14299999	Miscellaneous	64,554	26,600	16,600	44,500	
		189,160	103,000	90,000	204,000	
143	Fines, Penalties and Forfeits					
14310001	Judicial	148,820	77,000	95,000	180,000	
14320001	MRA (Customs)	22,200	11,000	11,000	23,000	
14330001	Road Transport - Penalty Fees for Parking Offences	14,098	6,700	6,700	14,000	
14340001	Treasury	11,650	7,300	1,300	5,000	
14399001	Miscellaneous - Other Revenue Departments	796	--	--	--	
		197,564	102,000	114,000	222,000	
145	Miscellaneous Revenue					
14599001	Contribution from Jen Fei Investment Co Ltd	--	--	50,000	50,000	
14599002	Transfers from Special Funds	--	--	--	2,300,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	45,940	11,000	11,000	30,000	
		45,940	11,000	61,000	2,380,000	
	TOTAL - OTHER REVENUE	6,142,568	3,133,000	1,985,000	8,954,000	
	GRAND TOTAL	62,216,126	31,780,000	31,360,000	66,770,000	