

SUMMARY OF REVENUE

Rs 000						
Code	Description of Revenue Items	July- December 2009	2010		2011	Notes
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	Taxes on Income, Profits and Gains	8,059,092	13,755,000	13,740,000	13,803,000	
113	Taxes on Property	1,712,544	3,429,000	3,554,000	4,548,000	
114	Taxes on Goods and Services	16,293,086	32,823,000	33,699,000	38,702,000	
115	Taxes on International Trade and Transactions	801,641	1,600,000	1,440,000	1,515,000	
116	Other Taxes	774,460	1,090,000	920,000	1,140,000	
	TOTAL - TAXES	27,640,823	52,697,000	53,353,000	59,708,000	
12	SOCIAL CONTRIBUTIONS					
121	Social Security Contributions	357,952	740,300	740,300	800,300	
122	Other Social Contributions	137,102	274,700	274,700	274,700	
	TOTAL - SOCIAL CONTRIBUTIONS	495,054	1,015,000	1,015,000	1,075,000	
13	GRANTS					
131	Grants from Foreign Governments	317,850	430,000	63,400	313,200	
132	Grants from International Organisations	2,864,583	3,674,000	1,406,600	2,571,800	
	TOTAL - GRANTS	3,182,433	4,104,000	1,470,000	2,885,000	
14	OTHER REVENUE					
141	Property Income	1,024,651	4,955,000	3,671,000	3,242,000	
142	Sales of Goods and Services	641,699	1,397,000	1,357,000	1,727,000	
143	Fines, Penalties and Forfeits	128,399	222,000	255,000	260,000	
145	Miscellaneous Revenue	69,861	2,380,000	1,804,000	1,403,000	
	TOTAL - OTHER REVENUE	1,864,609	8,954,000	7,087,000	6,632,000	
	GRAND TOTAL	33,182,919	66,770,000	62,925,000	70,300,000	

TAX REVENUE

					Rs 000	Notes
Code	Description of Revenue Items	July-December 2009	2010		2011	
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	<u>Taxes on Income, Profits and Gains</u>					
11110001	Income Tax - Individuals	2,287,697	4,120,000	4,410,000	4,863,000	
11120001	Income Tax - Companies & Bodies Corporate	5,210,561	8,760,000	8,300,000	8,250,000	
11130001	Tax Deduction at Source (TDS)	425,049	815,000	950,000	690,000	
11140001	National Residential Property Tax (NRPT)	135,785	60,000	80,000	--	
		8,059,092	13,755,000	13,740,000	13,803,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property					
11310001	Campement Site Tax	4,923	5,000	3,000	3,000	
11310002	Campement Tax	3,360	4,000	3,000	3,000	
		8,282	9,000	6,000	6,000	
1134	Taxes on Financial and Capital Transactions					
11340001	Land Transfer Tax	505,003	1,000,000	1,050,000	1,615,000	
11340002	Registration Duty on Transfer of Immovable Property	514,024	1,000,000	1,050,000	1,350,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	74,754	75,000	150,000	150,000	
11340004	Registration Duty on Transfer of Shares	10,090	75,000	65,000	75,000	
11340005	Registration Duty on Transfer of Motor Vehicles	381,388	750,000	770,000	850,000	
11340006	Registration Duty on Loans	2,658	10,000	8,000	10,000	
11340007	Registration Duty on Fixed and Floating Charges	90,041	200,000	180,000	190,000	
11340008	Mortgages, Inscriptions and Transcriptions	5,846	15,000	10,000	12,000	
11340009	Stamp Duties	37,479	85,000	75,000	80,000	
11340999	Miscellaneous	69,851	160,000	150,000	160,000	
		1,691,134	3,370,000	3,508,000	4,492,000	
1135	Other Non Recurrent Taxes on Property					
11350001	Land Conversion Tax	13,127	50,000	40,000	50,000	
		13,127	50,000	40,000	50,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services					
11411001	Value Added Tax	9,981,963	20,600,000	20,750,000	22,800,000	
11412001	Sales Tax	5	--	--	--	
		9,981,968	20,600,000	20,750,000	22,800,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)					
11420001	Spirits, Liquors and Alcoholic Beverages	1,241,669	2,276,000	2,230,000	2,865,000	
11420002	Tobacco Products	1,195,087	2,200,000	2,300,000	2,795,000	
11420003	Motor Vehicles and Motor Cycles	914,216	1,685,000	1,825,000	2,064,000	
11420004	Petroleum Products (including MID Levy)	1,179,794	2,225,000	2,225,000	2,605,000	
11420005	PET Bottles and other Plastic Products	63,689	131,000	121,000	213,000	
11420999	Miscellaneous	33,076	101,000	88,000	194,000	
		4,627,530	8,618,000	8,789,000	10,736,000	

TAX REVENUE - continued

Rs 000

Code	Description of Revenue Items	July-December 2009	2010		2011	Notes
		Actual	Estimates	Revised	Estimates	
1144	Taxes on Specific Services and Gambling					
11440001	Taxes on the National Lottery and Other Lotteries	9,338	420,000	690,000	700,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	360,061	480,000	655,000	850,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	396,626	625,000	835,000	882,000	
11440004	Passenger Fee on Air Tickets	243,181	525,000	525,000	805,000	
		1,009,206	2,050,000	2,705,000	3,237,000	
1145	Licence Fees					
11450001	Road Motor Vehicle Licences	535,947	1,081,500	1,101,500	1,255,000	
11450002	Company Licences	11,122	155,000	145,000	177,000	
11450003	Incorporation & Lodging Fees, Search Duty, etc.	3,969	14,000	12,000	15,000	
11450004	Tourist Enterprise Licences	56,485	65,000	65,000	75,000	
11450005	Gambling Licences	51,093	200,000	92,000	355,000	
11450006	Liquor Licences	1,560	13,000	13,000	27,000	
11450007	Freeport Licences	351	5,000	5,000	5,000	
11450099	Miscellaneous	13,854	21,500	21,500	20,000	
		674,381	1,555,000	1,455,000	1,929,000	
115	Taxes on International Trade and Transactions					
11510001	Customs Duties	801,641	1,600,000	1,440,000	1,515,000	
		801,641	1,600,000	1,440,000	1,515,000	
116	Other Taxes					
11610001	Temporary Solidarity Levy on Hotels	398	--	--	--	
11610002	Corporate Social Responsibility	--	--	150,000	200,000	
11611001	Environment Protection Fee	34,842	140,000	140,000	290,000	
11612001	Special Levy on Banks	366,059	615,000	330,000	350,000	f(1)
11612002	Special Levy on Telecommunication Companies	373,160	335,000	300,000	300,000	
		774,460	1,090,000	920,000	1,140,000	
	TOTAL - TAXES	27,640,823	52,697,000	53,353,000	59,708,000	

f(1) Figures in respect of foreign tax credit on Special Levy on Banks for July-December 2009 and Estimates for 2010 were accounted for under item 11120001 Income Tax - Companies & Bodies Corporate

SOCIAL CONTRIBUTIONS

Rs 000						
Code	Description of Revenue Items	July-December 2009	2010		2011	Notes
		Actual	Estimates	Revised	Estimates	
12	SOCIAL CONTRIBUTIONS					
121	<u>Social Security Contributions</u>					
12110001	Employee Contribution under New Pension Scheme	357,952	740,300	740,300	800,300	
		357,952	740,300	740,300	800,300	
122	<u>Other Social Contributions</u>					
12210001	Civil Service Family Protection Scheme	134,704	270,000	270,000	270,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	2,398	4,700	4,700	4,700	
		137,102	274,700	274,700	274,700	
	TOTAL - SOCIAL CONTRIBUTIONS	495,054	1,015,000	1,015,000	1,075,000	

GRANTS

					Rs 000	Notes
Code	Description of Revenue Items	July- December 2009	2010		2011	
		Actual	Estimates	Revised	Estimates	
13	GRANTS					
131	<u>Grants from Foreign Governments</u>					
13110202	Government of the Republic of France	--	--	--	40,000	
13110501	Government of Japan	--	26,000	5,800	82,200	
13120201	Government of the Federal Republic of Germany	--	54,000	27,000	30,000	
13120301	Government of the Republic of India	317,850	350,000	30,600	161,000	
		317,850	430,000	63,400	313,200	
132	<u>Grants from International Organisations</u>					
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	--	55,000	44,300	42,900	
13210002	AFD - Programme de Renforcement des Capacités Commerciales	--	36,100	16,300	20,100	
13210003	GEF- Persistent Organic Pollutants	989	9,400	5,200	10,900	
13210004	GEF- Energy Efficiency and Conservation	993	14,500	6,400	13,800	
13220002	AFD - Resource Efficiency and Cleanup Production	--	--	--	13,000	
13220610	EDF - Waste Water Sector	--	--	--	--	
13220611	EDF - Decentralised Cooperation Programme	48,092	179,500	144,400	101,600	
13220613	EDF - Sugar Sector (Reliquat)	--	--	--	--	
13220614	EDF - Fluctuation in Exports Earnings (FLEX)	997,909	28,000	--	--	
13220615	EDF - General Budget Support under 10th EDF	--	--	--	703,600	
13220616	EDF - Accompanying Measures for Economic Restructuring	1,358,385	1,431,500	1,163,000	1,456,000	
13220617	EDF - Global Climate Change Alliance	--	94,000	--	112,000	
13220689	EDF- Other	453,049	1,800,000	--	--	
13220701	ICF- E-Judiciary Project	--	26,000	26,000	53,000	
13220702	ICF- E-Management System	--	--	--	19,000	
13220720	UNDP - Protected Area Network Project	--	--	--	14,400	
13220999	Miscellaneous	5,167	--	1,000	11,500	
		2,864,583	3,674,000	1,406,600	2,571,800	
	TOTAL - GRANTS	3,182,433	4,104,000	1,470,000	2,885,000	

OTHER REVENUE

					Rs 000	Notes
Code	Description of Revenue Items	July- December 2009	2010		2011	
		Actual	Estimates	Revised	Estimates	
14	OTHER REVENUE					
141	<u>Property Income</u>					
1411	Interest					
14110001	Agricultural Marketing Board	--	1,144	--	1,097	
14110002	Central Electricity Board	21,128	38,165	105,226	153,316	
14110003	Central Water Authority	4,465	56,749	479	46,329	
14110004	Mauritius Housing Company Ltd	925	1,229	1,135	823	
14110005	Mauritius Sugar Industry Research Institute	4	105	105	105	
14110006	National Transport Corporation	60	2,120	2,120	2,120	
14110007	Sugar Planters Mechanical Pool Cooperation	161	316	289	274	
14110008	Rose Belle Sugar Estate	--	5,316	--	4,940	
14110009	National Housing Development Company Ltd	9,585	16,836	17,456	16,185	
14110010	Business Parks of Mauritius Ltd	--	11,183	1,137	7,830	
14110011	Industrial and Vocational Training Board	--	--	--	1,253	
14110012	Development Bank of Mauritius Ltd	--	12,691	22,884	10,926	
14110013	State Investment Corporation	--	--	--	--	
14110015	Airports of Mauritius Co Ltd	--	--	--	61,000	
14110050	Loans to Government Officers	45,723	95,700	87,500	85,000	
14110051	Investment of Surplus Balances	41,352	50,199	91,569	48,659	
14110054	District Council of Pamplemousses/Riviere du Rempart	1,050	2,074	2,100	2,100	
14110055	Mauritius Shipping Corporation	--	2,000	--	2,000	
14110071	Irrigation Authority	--	--	--	2,043	
14110999	Miscellaneous	1,634	6,173	5,000	149,000	
		126,086	302,000	337,000	595,000	
1412	Dividends					
14120004	State Bank of Mauritius Ltd	41,120	45,000	45,000	40,000	
14120005	State Investment Corporation	--	832,000	--	--	
14120006	Mauritius Telecom	--	300,000	347,000	200,000	
14120008	Airports of Mauritius Co Ltd	--	160,000	160,000	--	
14120009	State Informatics Ltd	--	10,000	7,000	7,000	
14120010	Mauritius Housing Company Ltd	--	40,800	31,000	23,400	
14120999	Miscellaneous	6,165	5,000	7,000	6,600	
		47,285	1,392,800	597,000	277,000	
1413	Withdrawals from Income of Quasi Corporations					
14130001	Bank of Mauritius	--	1,200,000	1,200,000	61,000	
14130002	Government Lotteries	77,151	175,000	95,000	100,000	
14130004	Wastewater Management Authority	--	75,000	29,000	--	
14130005	Information & Communication Technology Authority	40,000	40,000	60,000	40,000	
14130006	Treasury Foreign Currency Management Fund	--	--	--	--	
14130007	Financial Services Commission	--	600,000	216,000	830,000	
14130008	Mauritius Ports Authority	125,000	50,000	--	75,000	
		242,151	2,140,000	1,600,000	1,106,000	

Other Revenue - continued

Code	Description of Revenue Items	Rs 000				Notes
		July-December 2009	2010		2011	
		Actual	Estimates	Revised	Estimates	
1415	Rent and Royalties					
14150002	Campment Site Lease	398,338	750,000	575,000	650,000	
14150003	Other Land Leases	208,241	350,000	550,000	600,000	
14150005	Shooting and Fishing Lease	2,543	20,200	12,000	14,000	
		609,129	1,120,200	1,137,000	1,264,000	
142	Sales of Goods and Services					
1422	Administrative Fees					
14220001	Court Fees	17,030	32,000	35,000	38,000	
14220002	Ushers' and Interpreters' Fees	2,496	4,000	4,975	5,000	
14220010	Issue of Civil Status Certificates	--	6,700	2,820	3,000	
14220011	Fees for Celebration of Civil Marriage	4,224	7,970	8,025	15,890	
14220012	Fees for National Identity Cards	2,029	4,300	4,340	6,500	
14220020	Issue of Certificates in connection with Citizenship	936	1,500	1,800	4,150	
14220021	Data Controller Registration and Renewal Fee	--	--	7,100	10,000	
14220031	Route Air Navigation Charge	48,121	132,000	132,000	136,000	
14220032	Other Civil Aviation Charges	25,970	78,000	78,000	82,000	
14220033	Issue of Aviation Security Identification Card	821	--	--	--	
14220034	Scheme of Charge	--	59,500	59,500	62,000	
14220040	Fees for Cinema, Video and Theatre Censorship	736	11,500	1,500	1,500	
14220050	Fumigation and Disinfection Fees	697	1,500	1,350	2,000	
14220060	Ships' Registration Fees	67	600	600	600	
14220061	Annual Fees	434	3,500	3,320	3,500	
14220062	Parking Fees	17,465	29,000	29,000	52,575	
14220070	Duty on Scales	1,489	3,500	3,500	3,600	
14220080	Reimbursement towards Cost of Audit Services	8,629	9,000	10,025	10,000	
14220090	Refund of Electoral Expenses	--	--	--	--	
14220100	Fees for Police Services	41,278	92,000	82,000	108,000	
14220101	Helicopter and Aircraft Services	8,680	9,000	3,600	3,960	
14220102	Issue of Passports	17,078	35,000	35,000	40,500	
14220103	Issue of Accident Report Form	53	121	110	320	
14220110	Central Health Laboratory Fees	2,654	5,500	10,500	11,000	
14220111	Pharmacy Licences	306	600	600	2,150	
14220112	Overtime Fees	896	950	1,900	5,000	
14220113	Vaccination Fees	1,312	3,630	3,200	7,300	
14220120	Fees for Veterinary Services	60	182	150	150	
14220121	Importation Fees (Agricultural Produce)	1,202	3,500	3,000	3,500	
14220123	Pest Control for Fruit Trees	45	100	130	350	
14220124	Quarantine Fees	1,363	3,630	2,500	6,000	
14220125	Reimbursement towards Cost of Control Board Administration	24,100	75,000	75,000	76,000	
14220126	Reimbursement towards Cost of Tobacco Research	15	30	30	30	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	28	100	100	525	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	9,395	39,000	39,000	51,220	
14220140	Fishing Vessel Licence Fees	30,180	25,000	30,500	35,500	
14220141	Fees for Import Permits	1,984	3,400	3,400	10,400	
14220142	Permits/Fees to Operate in Marine Protected Areas	475	15,000	1,000	17,000	
14220143	Fees for Services Provided at the Sea Food Hub	1,312	5,445	4,000	4,500	

Other Revenue - continued

Code	Description of Revenue Items	Rs 000				Notes
		July-December 2009	2010		2011	
		Actual	Estimates	Revised	Estimates	
14220150	Compensation in respect of Government-owned Vehicles	641	700	545	545	
14220151	Assaying and Marking Fees	162	450	275	280	
14220160	Pension Contribution Reimbursements	83	50	120	200	
14220165	Overtime and Supervision Fees	9,012	18,275	16,000	17,000	
14220170	Education Fees	--	20	45	45	
14220180	Materials Testing Laboratory Fees	3,078	4,500	5,745	6,000	
14220190	Examination fees: Driver & Motor Vehicles	27,088	68,970	53,000	106,000	
14220191	Registration and Transfer of Vehicles	33,994	66,550	64,000	168,500	
14220192	Issue of Student ID Cards	6,448	15,730	15,200	16,000	
14220200	Survey Fee	1,286	1,815	630	1,700	
14220201	Morcellement Fee	8,865	6,000	7,200	13,530	
14220210	Fees for Registration of Associations	1,139	2,625	2,325	2,200	
14220211	Fees for Registration of Factories	884	2,662	2,500	2,450	
14220220	Work/Occupation Permit	34,863	75,000	73,000	86,000	
14220221	Recruitment Licence	70	242	100	100	
14220230	Commission on Curatelle Deposits	52	169	235	250	
14220231	Provision of Briefs to Counsels	37	121	145	160	
14220232	Processing and Registration Fees for Law Practitioners	--	--	1,150	1,200	
14220240	Reimbursement for Services	300	400	350	400	
14220250	Benefits Recovered	1,086	3,388	3,390	3,730	
14220251	Reimbursement of Cost of NPF Administration	46,031	99,000	99,000	100,000	
14220260	Trade Marks, Service Marks and Collective Marks	2,828	7,578	6,450	9,700	
14220261	Patent Fees	193	605	310	810	
14220262	Industrial Designs	20	121	110	115	
14220270	Archives Fees	93	121	120	1,430	
14220280	Prison Services	152	150	170	175	
14220290	Fees for Morality Certificate	--	--	--	5,000	
		451,965	1,077,000	1,030,690	1,363,240	
1423	Incidental Sales by Non Market Establishments					
14230001	Sale of Copies of Judgement of the Supreme Court	279	700	240	--	
14230010	Sale of Overseas News	69	230	110	210	
14230020	Sale of Weather Data	5,050	13,897	13,900	16,065	
14230021	Sale of Ephemerides	2	125	5	15	
14230030	Sale of Publications	1,556	4,800	2,700	7,300	
14230040	Sale of Animal Feed	5,941	--	160	--	
14230041	Sale of Seeds	588	2,000	1,500	2,100	
14230042	Sale of Plants, Fruits and Agricultural Produce	2,577	6,000	4,500	6,000	
14230044	Sale of Poultry and Eggs	5,188	16,310	13,000	14,000	
14230045	Sale of Livestock	--	--	70	--	
14230046	Sale of Forest Produce	3,666	7,260	5,000	6,600	
14230060	Sale of Produce	13	278	--	--	
14230071	Sale of Maps, Reproductions and Copyright Fees	260	450	1,400	2,700	
14230080	Sale of Farm Produce	173	500	650	675	
14230081	Sale of Concrete Blocks	19	200	15	20	
14230090	Sale of Drugs, Serum and Sundry Appliances	959	600	11,500	1,600	
14230100	Sale of Stores	1,520	30,650	10,000	15,000	
14230110	Sale of Ground Water	--	32,000	29,000	30,000	
		27,858	116,000	93,750	102,285	

Other Revenue - continued

					Rs 000	
Code	Description of Revenue Items	July-December 2009	2010		2011	Notes
		Actual	Estimates	Revised	Estimates	
14299	Miscellaneous Sales of Goods and Services					
14299001	Judicial	5,207	700	700	700	
14299003	Meteorology	--	121	--	--	
14299004	Land Transport and Shipping	18,919	44,800	45,000	56,570	
14299005	Police	27,345	26,620	26,620	29,609	
14299006	Health	4,030	7,865	9,800	16,000	
14299007	Agriculture	533	1,500	1,500	2,000	
14299008	Fisheries	3,441	4,719	12,000	12,500	
14299009	Treasury	131	603	250	300	
14299010	Education	3,709	9,000	9,000	9,000	
14299011	Public Infrastructure	16	1,000	--	50	
14299012	Labour	1,832	4,840	4,985	5,000	
14299013	Legal	972	1,452	1,070	1,100	
14299014	Fire Services	304	625	530	690	
14299016	Rental of Government Property (Buildings)	806	8,470	8,580	9,400	
14299017	Overpayment Made in Previous Years	16,244	44,160	39,000	43,000	
14299018	Commission on Salary Deductions	765	3,025	1,800	2,000	
14299999	Miscellaneous	77,621	44,500	71,725	73,556	
		161,876	204,000	232,560	261,475	
143	Fines, Penalties and Forfeits					
14310001	Judicial	103,962	180,000	218,100	220,000	
14320001	MRA (Customs)	13,085	23,000	15,000	17,000	
14330001	Road Transport - Penalty Fees for Parking Offences	7,406	14,000	14,700	15,500	
14340001	Treasury	3,946	5,000	7,200	7,500	
14399001	Miscellaneous - Other Revenue Departments	--	--	--	--	
		128,399	222,000	255,000	260,000	
145	Miscellaneous Revenue					
14599001	Contribution from Jen Fei Investment Co Ltd	50,000	50,000	--	--	
14599002	Transfers from Special Funds	--	2,300,000	1,754,000	1,065,000	
14599003	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Funds	--	--	--	283,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	19,861	30,000	50,000	55,000	
		69,861	2,380,000	1,804,000	1,403,000	
	TOTAL - OTHER REVENUE	1,864,609	8,954,000	7,087,000	6,632,000	
	GRAND TOTAL	33,182,919	66,770,000	62,925,000	70,300,000	