

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Code	Description of Revenue Items	Rs 000				Notes
		2010	2011		2012	
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	<u>Taxes on Income, Profits and Gains</u>					
11110001	Income Tax - Individuals	4,497,082	4,863,000	4,913,000	5,679,000	
11120001	Income Tax - Companies & Bodies Corporate	8,427,967	8,250,000	8,000,000	8,810,000	
11130001	Tax Deduction at Source (TDS)	964,968	690,000	850,000	820,000	
11140001	National Residential Property Tax (NRPT)	86,150	--	--	--	
		13,976,168	13,803,000	13,763,000	15,309,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property					
11310001	Campement Site Tax	3,089	3,000	2,700	2,700	
11310002	Campement Tax	3,199	3,000	2,400	2,400	
		6,288	6,000	5,100	5,100	
1134	Taxes on Financial and Capital Transactions					
11340001	Land Transfer Tax	1,189,569	1,615,000	1,175,000	1,437,000	
11340002	Registration Duty on Transfer of Immovable Property	1,179,532	1,350,000	835,000	1,078,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	174,740	150,000	125,000	130,000	
11340004	Registration Duty on Transfer of Shares	84,262	75,000	130,000	135,000	
11340005	Registration Duty on Transfer of Motor Vehicles	793,570	850,000	815,000	844,000	
11340006	Registration Duty on Loans	8,961	10,000	3,000	--	
11340007	Registration Duty on Fixed and Floating Charges	180,041	190,000	200,000	155,000	
11340008	Mortgages, Inscriptions and Transcriptions	10,510	12,000	11,000	--	
11340009	Stamp Duties	74,545	80,000	72,000	75,000	
11340999	Miscellaneous	164,199	160,000	145,000	182,000	
		3,859,929	4,492,000	3,511,000	4,036,000	
1135	Other Non Recurrent Taxes on Property					
11350001	Land Conversion Tax	38,111	50,000	200,000	100,000	
		38,111	50,000	200,000	100,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services					
11411001	Value Added Tax	21,094,443	22,800,000	22,500,000	24,778,000	
11412001	Sales Tax	18	--	--	--	
		21,094,461	22,800,000	22,500,000	24,778,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)					
11420001	Spirits, Liquors and Alcoholic Beverages	2,351,120	2,865,000	3,100,000	3,727,000	
11420002	Tobacco Products	2,371,342	2,795,000	3,040,000	3,400,000	
11420003	Motor Vehicles and Motor Cycles	1,927,971	2,064,000	1,965,000	2,006,000	
11420004	Petroleum Products (including MID Levy)	2,420,681	2,605,000	2,880,000	2,925,000	
11420005	PET Bottles and other Plastic Products	159,231	213,000	213,000	218,000	
11420999	Miscellaneous	100,609	194,000	196,000	200,000	
		9,330,954	10,736,000	11,394,000	12,476,000	

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Code	Description of Revenue Items	2010	2011		2012	Notes
		Actual	Estimates	Revised	Estimates	
1144	Taxes on Specific Services and Gambling					
11440001	Taxes on the National Lottery and Other Lotteries	693,471	700,000	640,000	700,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	657,514	850,000	820,000	910,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	818,315	882,000	710,000	460,000	
11440004	Passenger Fee on Air Tickets	561,352	805,000	805,000	1,100,000	
11440006	Levy on Messaging Services	--	--	--	124,000	
		2,730,650	3,237,000	2,975,000	3,294,000	
1145	Licence Fees					
11450001	Road Motor Vehicle Licences	1,117,131	1,255,000	1,100,000	1,200,000	
11450002	Company Licences	147,702	177,000	160,000	166,000	
11450003	Incorporation & Lodging Fees, Search Duty, etc.	9,290	15,000	11,000	12,000	
11450004	Tourist Enterprise Licences	73,541	75,000	76,000	77,000	
11450005	Gambling Licences	99,826	355,000	203,000	324,000	
11450006	Liquor Licences	10,098	27,000	25,000	25,000	
11450007	Freeport Licences	--	5,000	5,000	5,000	
11450099	Miscellaneous	19,773	20,000	11,900	12,900	
		1,477,361	1,929,000	1,591,900	1,821,900	
115	Taxes on International Trade and Transactions					
11510001	Customs Duties	1,525,202	1,515,000	1,650,000	1,525,000	
		1,525,202	1,515,000	1,650,000	1,525,000	
116	Other Taxes					
11610001	Temporary Solidarity Levy on Hotels	37	--	--	--	
11610002	Corporate Social Responsibility	149,504	200,000	150,000	150,000	
11611001	Environment Protection Fee	141,351	290,000	290,000	170,000	
11611002	Advertising Structure Fee	--	--	--	71,000	
11612001	Special Levy on Banks	455,339	350,000	500,000	525,000	
11612002	Solidarity Levy on Telecommunication Companies	423,707	300,000	350,000	375,000	
11612003	Solidarity Levy on Companies Holding a Management Licence Under the Financial Services Act	--	--	--	200,000	
		1,169,938	1,140,000	1,290,000	1,491,000	
	TOTAL - TAXES	55,209,063	59,708,000	58,880,000	64,836,000	