

APPENDIX A: REVENUE

Table A1 : Summary of Revenue

		Rs 000				Notes
Code	Description of Revenue Items	2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	Taxes on Income and Profits	13,619,701	15,309,000	14,925,000	16,443,000	
113	Taxes on Property	3,939,578	4,141,100	4,337,500	4,622,000	
114	Taxes on Goods and Services	38,817,855	42,369,900	42,671,000	47,251,000	
115	Taxes on International Trade and Transactions	1,560,254	1,525,000	1,450,000	1,522,000	
116	Other Taxes	1,242,880	1,491,000	1,270,000	1,248,000	
	TOTAL - TAXES	59,180,269	64,836,000	64,653,500	71,086,000	
12	SOCIAL CONTRIBUTIONS					
121	Social Security Contributions	743,173	814,000	764,000	888,000	
122	Other Social Contributions	277,202	286,000	281,000	325,150	
	TOTAL - SOCIAL CONTRIBUTIONS	1,020,375	1,100,000	1,045,000	1,213,150	
13	GRANTS					
131	Grants from Foreign Governments	222,107	198,300	209,200	828,800	
132	Grants from International Organisations	2,122,361	3,209,700	2,455,800	1,608,200	
	TOTAL - GRANTS	2,344,469	3,408,000	2,665,000	2,437,000	
14	OTHER REVENUE					
141	Property Income	3,312,618	5,248,500	3,518,676	5,107,000	
142	Sales of Goods and Services	1,594,997	1,861,500	1,667,363	1,839,500	
143	Fines, Penalties and Forfeits	302,434	326,000	306,300	323,100	
145	Miscellaneous Revenue	1,467,988	100,000	219,161	1,294,250	
	TOTAL - OTHER REVENUE	6,678,037	7,536,000	5,711,500	8,563,850	
	GRAND TOTAL	69,223,149	76,880,000	74,075,000	83,300,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
11	TAXES					
111	<u>Taxes on Income and Profits</u>					
11110001	Income Tax - Individuals	4,913,263	5,679,000	5,360,000	5,963,000	
11120001	Income Tax - Companies & Bodies Corporate	7,847,003	8,810,000	8,650,000	9,500,000	
11130001	Tax Deduction at Source (TDS)	859,435	820,000	915,000	980,000	
		13,619,701	15,309,000	14,925,000	16,443,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property					
11310001	Campement Site Tax	3,602	2,700	4,000	4,250	
11310002	Campement Tax	2,715	2,400	3,500	3,750	
		6,317	5,100	7,500	8,000	
1134	Taxes on Financial and Capital Transactions					
11340001	Land Transfer Tax	1,242,836	1,437,000	1,515,000	1,633,000	
11340002	Registration Duty on Transfer of Immovable Property	959,170	1,078,000	1,275,000	1,325,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	119,245	130,000	170,000	170,000	
11340004	Registration Duty on Transfer of Shares	120,693	135,000	35,000	75,000	
11340005	Registration Duty on Transfer of Motor Vehicles	818,198	844,000	890,000	935,000	
11340006	Registration Duty on Loans	3,679	--	--	--	
11340007	Registration Duty on Fixed and Floating Charges	213,280	155,000	165,000	175,000	
11340008	Mortgages, Inscriptions and Transcriptions	7,555	--	--	--	
11340009	Stamp Duties	80,608	75,000	75,000	80,000	
11340999	Miscellaneous	182,983	182,000	145,000	160,000	
		3,748,247	4,036,000	4,270,000	4,553,000	
1135	Other Non Recurrent Taxes on Property					
11350001	Land Conversion Tax	185,014	100,000	60,000	61,000	
		185,014	100,000	60,000	61,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services					
11411001	Value Added Tax	22,713,606	24,778,000	24,900,000	27,512,000	
		22,713,606	24,778,000	24,900,000	27,512,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)					
11420001	Spirits, Liquors and Alcoholic Beverages	3,097,100	3,727,000	3,690,000	4,300,000	
11420002	Tobacco Products	3,039,217	3,400,000	3,400,000	3,743,000	
11420003	Motor Vehicles and Motor Cycles	1,941,980	2,006,000	2,360,000	2,533,000	
11420004	Petroleum Products (including MID Levy)	3,017,946	2,925,000	3,020,000	3,100,000	
11420005	PET Bottles and other Plastic Products	204,717	218,000	250,000	260,000	
11420006	Sugar Content of Soft Drinks	--	--	--	200,000	
11420999	Miscellaneous	186,100	200,000	200,000	218,000	
		11,487,059	12,476,000	12,920,000	14,354,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Rs 000

Code	Description of Revenue Items	2011	2012		2013	Notes
		Actual	Estimates	Revised	Estimates	
1144	Taxes on Specific Services and Gambling					
11440001	Taxes on the National Lottery and Other Lotteries	622,632	700,000	575,000	749,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	785,630	910,000	760,000	830,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	743,785	460,000	500,000	585,000	
11440004	Passenger Fee on Air Tickets	792,769	1,100,000	1,100,000	1,116,000	
11440006	Levy on Messaging Services	--	124,000	95,000	110,000	
		2,944,816	3,294,000	3,030,000	3,390,000	
1145	Licence Fees					
11450001	Road Motor Vehicle Licences	1,155,363	1,200,000	1,200,000	1,265,000	
11450002	Company Licences	155,680	166,000	165,000	254,000	
11450003	Incorporation & Lodging Fees, Search Duty, etc.	10,129	12,000	7,500	8,000	
11450004	Tourist Enterprise Licences	81,021	77,000	77,000	80,000	
11450005	Gambling Licences	223,895	324,000	338,000	342,000	
11450006	Liquor Licences	25,175	25,000	20,000	21,000	
11450007	Freeport Licences	--	5,000	--	10,000	
11450099	Miscellaneous	21,111	12,900	13,500	15,000	
		1,672,374	1,821,900	1,821,000	1,995,000	
115	Taxes on International Trade and Transactions					
11510001	Customs Duties	1,560,254	1,525,000	1,450,000	1,522,000	
		1,560,254	1,525,000	1,450,000	1,522,000	
116	Other Taxes					
11610002	Corporate Social Responsibility	116,438	150,000	130,000	140,000	
11611001	Environment Protection Fee	302,152	170,000	155,000	170,000	
11611002	Advertising Structure Fee	--	71,000	55,000	58,000	
11612001	Special Levy on Banks	448,081	525,000	530,000	480,000	
11612002	Solidarity Levy on Telecommunication Companies	376,210	375,000	400,000	400,000	
11612003	Solidarity Levy on Companies Holding a Management Licence Under the Financial Services Act	--	200,000	--	--	
		1,242,880	1,491,000	1,270,000	1,248,000	
	TOTAL - TAXES	59,180,269	64,836,000	64,653,500	71,086,000	

APPENDIX A: REVENUE

Table A3: Revenue from Social Contributions

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
12	SOCIAL CONTRIBUTIONS					
<u>121</u>	<u>Social Security Contributions</u>					
12110001	Employee Contribution under New Pension Scheme	743,173	814,000	764,000	888,000	
		743,173	814,000	764,000	888,000	
<u>122</u>	<u>Other Social Contributions</u>					
12210001	Civil Service Family Protection Scheme	272,373	281,000	276,000	320,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	4,829	5,000	5,000	5,150	
		277,202	286,000	281,000	325,150	
	TOTAL - SOCIAL CONTRIBUTIONS	1,020,375	1,100,000	1,045,000	1,213,150	

APPENDIX A: REVENUE

Table A4: Revenue from External Grants

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
13	GRANTS					
131	<u>Grants from Foreign Governments</u>					
13110501	Government of Japan	3,471	76,400	76,400	113,000	
13120300	Government of the People's Republic of China	--	--	72,800	113,000	
13120301	Government of the Republic of India	218,636	121,900	60,000	602,800	
		222,107	198,300	209,200	828,800	
132	<u>Grants from International Organisations</u>					
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	35,571	35,200	35,200	39,700	
13210002	AFD - Programme de Renforcement des Capacités Commerciales	3,117	7,300	4,875	4,934	
13210003	GEF - Persistent Organic Pollutants	330	23,580	20,675	3,000	
13210004	GEF - Energy Efficiency and Conservation	9,150	41,500	41,500	--	
13210005	ADB - Debt Management	--	6,600	3,000	6,890	
13210006	ADB - Statistical Capacity Building	--	7,500	1,500	11,000	
13210007	ADB - Review of Urban Outline Scheme	--	--	10,950	3,480	
13210020	IFAD - Marine and Agricultural Resources Support Programme	--	--	5,000	--	
13210030	AFD - Circular Migration	--	--	--	21,971	
13210031	AFD - Feasibility Study for Blue Flag Programme	--	--	--	1,560	
13220611	EDF - Decentralised Cooperation Programme	730	83,000	45,000	101,000	
13220615	EDF - General Budget Support under 10th EDF	617,263	536,300	507,000	--	
13220616	EDF - Accompanying Measures for Economic Restructuring	1,363,666	2,286,000	1,615,030	1,279,974	
13220617	EDF - Global Climate Change Alliance	55,436	57,800	54,600	--	
13220689	EDF - Other	--	--	13,650	13,650	
13220701	ICF - E-Judiciary Project	26,173	28,000	28,000	17,500	
13220702	ICF - E-Management System	--	16,200	16,200	--	
13220703	ICF - Modernisation of Property Registration	--	37,500	12,000	47,300	
13220720	UNDP - Protected Area Network Project	266	22,900	27,100	26,000	
13220801	AFB - Climate Change Adaptation Programme	--	5,500	5,000	13,000	
13220999	Miscellaneous	10,658	14,820	9,520	17,241	
		2,122,361	3,209,700	2,455,800	1,608,200	
	TOTAL - GRANTS	2,344,468	3,408,000	2,665,000	2,437,000	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2011	2012		2013	Notes
		Actual	Estimates	Revised	Estimates	
14	OTHER REVENUE					
141	<u>Property Income</u>					
1411	Interest					
14110001	Agricultural Marketing Board	--	1,063	--	1,341	
14110002	Central Electricity Board	127,852	146,887	313,770	136,857	
14110003	Central Water Authority	16,101	97,061	34,921	67,269	
14110004	Mauritius Housing Company Ltd	786	593	564	517	
14110006	National Transport Corporation	2,120	1,720	1,720	1,200	
14110008	Rose Belle Sugar Estate	--	1,908	162	1,751	
14110009	National Housing Development Company Ltd	16,188	14,877	14,891	13,558	
14110010	Business Parks of Mauritius Ltd	13,197	5,909	11,888	9,552	
14110011	Industrial and Vocational Training Board	15,758	747	317	313	
14110012	Development Bank of Mauritius Ltd	10,190	7,626	7,612	8,752	
14110015	Airports of Mauritius Co Ltd	3,000	34,681	27,650	13,976	
14110050	Loans to Government Officers	89,881	88,000	90,000	88,000	
14110051	Investment of Surplus Balances	66,117	55,555	49,445	77,475	
14110054	District Council of Pamplemousses/Riviere du Rempart	2,425	2,100	--	2,021	
14110055	Mauritius Shipping Corporation	9,112	1,850	--	1,480	
14110056	Mauritius Cane Industry Authority	371	350	226	332	<i>f(1)</i>
14110071	Irrigation Authority	--	2,273	--	2,477	
14110101	Loan iew Cess Reform	--	9,500	--	--	
14110102	Secondary Education Institutions	--	1,800	--	--	
14110200	Rodrigues Regional Assembly	--	--	--	742	
14110999	Miscellaneous	2,784	100,000	--	387	
		375,882	574,500	553,166	428,000	
1412	Dividends					
14120002	Air Mauritius Ltd	15,715	4,200	--	--	
14120004	State Bank of Mauritius Ltd	44,858	40,000	52,000	60,000	
14120005	State Investment Corporation	--	650,000	--	250,000	
14120006	Mauritius Telecom	375,389	1,375,000	392,000	1,770,000	
14120008	Airports of Mauritius Co Ltd	160,000	160,000	257,000	160,000	
14120010	Mauritius Housing Company Ltd	30,865	27,600	31,210	32,000	
14120999	Miscellaneous	15,674	600	5,000	--	
		642,500	2,257,400	737,210	2,272,000	
1413	Withdrawals from Income of Quasi Corporations					
14130001	Bank of Mauritius	61,544	219,600	556,000	361,000	
14130002	Government Lotteries	40,702	30,000	--	15,000	
14130005	Information & Communication Technology	--	40,000	40,000	40,000	
14130007	Financial Services Commission	950,174	900,000	497,000	800,000	
14130008	Mauritius Ports Authority	75,000	50,000	75,000	100,000	
		1,127,420	1,239,600	1,168,000	1,316,000	

APPENDIX A: REVENUE

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

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
1415	Rent and Royalties					
14150002	Campment Site Lease	592,001	525,000	500,000	500,000	
14150003	Other Land Leases	565,768	640,000	550,000	580,000	
14150005	Shooting and Fishing Lease	9,047	12,000	10,300	11,000	
		1,166,816	1,177,000	1,060,300	1,091,000	
142	Sales of Goods and Services					
1422	Administrative Fees					
	Judicial	41,394	90,000	41,800	62,700	
14220001	Court Fees	35,491	75,000	37,000	55,500	
14220002	Ushers' and Interpreters' Fees	5,904	15,000	4,800	7,200	
	Civil Status	16,196	24,030	23,645	24,000	
14220010	Issue of Civil Status Certificates	3,313	3,500	4,350	4,500	
14220011	Fees for Celebration of Civil Marriage	8,639	14,000	14,861	15,000	
14220012	Fees for National Identity Cards	4,244	6,530	4,434	4,500	
	Home Affairs	9,925	16,500	12,000	8,000	
14220020	Issue of Certificates in connection with Citizenship	2,955	3,000	4,800	5,000	
14220021	Data Controller Registration and Renewal Fee	6,971	13,500	7,200	3,000	
	External Communications	272,427	293,000	293,012	293,000	
14220031	Route Air Navigation Charge	142,254	145,000	145,000	145,000	
14220032	Other Civil Aviation Charges	80,748	85,000	85,000	85,000	
14220033	Issue of Aviation Security Identification Card	30	--	12	--	
14220034	Scheme of Charge	49,395	63,000	63,000	63,000	
	Arts and Culture	2,811	3,435	2,500	2,610	
14220040	Fees for Cinema, Video and Theatre Censorship	2,613	2,000	2,300	2,400	
14220041	Archives Fees	198	1,435	200	210	f(2)
	Shipping	2,107	4,100	2,900	4,100	
14220060	Ships' Registration Fees	28	600	600	600	
14220061	Annual Fees	2,079	3,500	2,300	3,500	
	Legal Metrology	4,006	3,700	4,100	3,900	
14220070	Duty on Scales	4,006	3,700	4,100	3,900	
	National Audit Office	11,052	10,000	10,226	10,500	
14220080	Reimbursement towards Cost of Audit Services	11,052	10,000	10,226	10,500	
	Police	128,501	140,350	137,600	142,150	
14220100	Fees for Police Services	88,677	98,000	93,000	98,000	
14220101	Helicopter and Aircraft Services	5,209	3,600	9,500	4,000	
14220102	Issue of Passports	34,523	38,400	35,000	40,000	
14220103	Issue of Accident Report Form	93	350	100	150	
	Health	18,919	24,900	21,700	23,800	
14220110	Central Health Laboratory Fees	11,080	12,000	12,000	12,500	
14220111	Pharmacy Licences	666	2,200	1,500	1,500	
14220112	Overtime Fees	2,253	3,500	3,000	3,500	
14220113	Vaccination Fees	3,186	5,000	3,000	4,000	
14220114	Fumigation and Disinfection Fees	1,733	2,200	2,200	2,300	f(3)

APPENDIX A: REVENUE

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

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
	Agriculture	93,860	130,207	70,970	40,650	
14220120	Fees for Veterinary Services	146	160	150	160	
14220121	Importation Fees (Agricultural Produce)	2,856	6,200	3,000	6,200	
14220123	Pest Control for Fruit Trees	151	150	150	190	
14220124	Quarantine Fees	1,730	3,500	2,100	3,500	
14220125	Reimbursement towards Cost of Control Board Administration	56,214	72,000	17,000	--	
14220126	Reimbursement towards Cost of Tobacco Research	30	30	30	--	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	61	167	540	600	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	32,672	48,000	48,000	30,000	
	Fisheries	48,056	54,725	53,225	61,800	
14220140	Fishing Vessel Licence Fees	38,892	42,500	42,500	45,000	
14220141	Processing Fees for Inspection	4,621	5,000	3,800	3,900	
14220142	Permits/Fees to Operate in Marine Protected Areas	1,249	2,000	1,700	7,600	
14220143	Fees for Services Provided at the Sea Food Hub	3,295	5,225	5,225	5,300	
	Assay Office	229	1,950	6,470	4,360	
14220151	Assaying and Marking Fees	229	1,950	6,470	4,360	
	Commerce	11,443	16,000	13,300	--	
14220152	AGOA Fee	11,443	16,000	13,300	--	
	Treasury	977	800	1,100	900	
14220160	Pension Contribution Reimbursements	428	200	200	200	
14220161	Compensation iro Government-owned Vehicles	549	600	900	700	f(4)
	Mauritius Revenue Authority	22,984	22,000	15,000	30,000	
14220165	Overtime and Supervision Fees	22,984	22,000	15,000	30,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	--	--	--	40,000	
	Education	38	45	35	40	
14220170	Education Fees	38	45	35	40	
	Public Infrastructure	8,508	6,000	7,200	8,750	
14220180	Materials Testing Laboratory Fees	8,508	6,000	7,200	8,750	
	Land Transport	245,061	266,418	255,600	343,350	
14220190	Examination fees: Driver & Motor Vehicles	96,646	100,000	100,000	104,650	
14220191	Registration and Transfer of Vehicles	83,503	95,418	93,000	97,300	
14220192	Issue of Student ID Cards	18,169	18,000	15,600	16,400	
14220193	Personalised Registration Marks for Motor Vehicles	--	--	--	75,000	
14220196	Parking Fees	46,744	53,000	47,000	50,000	f(5)
	Housing and Lands	21,050	19,000	10,990	16,800	
14220200	Survey Fee	729	2,000	1,000	2,000	
14220201	Morcellement Fee	20,321	17,000	8,170	10,000	
14220202	Issue of Land Parcel Identification Number	--	--	1,820	4,800	
	Labour	116,465	113,220	125,025	129,760	
14220210	Fees for Registration of Associations	1,911	1,200	1,300	1,600	
14220211	Fees for Registration of Factories	2,516	2,500	2,565	3,000	
14220220	Work/Occupation Permit	112,038	109,500	121,000	125,000	
14220221	Recruitment Licence	--	20	160	160	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2011	2012		2013	Notes
		Actual	Estimates	Revised	Estimates	
	Attorney-General's Office	1,010	1,565	2,130	2,450	
14220230	Commission on Curatelle Deposits	180	240	400	450	
14220232	Processing and Registration Fees for Law Practitioners	830	1,100	1,400	1,500	
14220233	Fee for Change of Name Certificate	--	225	330	500	
	Fire Services	451	450	450	480	
14220240	Special Services	451	450	450	480	
	Social Security	105,750	103,730	113,800	115,000	
14220250	Benefits Recovered	3,653	3,730	2,300	3,000	
14220251	Reimbursement of Cost of NPF Administration	102,097	100,000	111,500	112,000	
	Industrial Property Office	9,741	10,835	11,210	11,800	
14220260	Trade Marks, Service Marks and Collective Marks	9,241	9,900	10,800	11,300	
14220261	Patent Fees	369	815	220	300	
14220262	Industrial Designs	131	120	190	200	
	Prison Services	548	180	750	900	
14220280	Prison Services	548	180	750	900	
	Office of the Director of Public Prosecutions	105	5,180	1,360	6,400	
14220290	Fees for Certificate of Character	--	5,000	1,000	6,000	
14220291	Provision of Briefs to Counsels	105	180	360	400	f(6)
	Board of Investment	--	--	--	2,800	
14220300	Processing Fee on Application for Acquisition of IRS, RES and IHS	--	--	--	2,800	
		1,193,615	1,362,320	1,238,098	1,351,000	
1423	Incidental Sales by Non Market Establishments					
	Government Information Service	119	125	100	100	
14230010	Sale of Overseas News	119	125	100	100	
	Meteorological Services	17,128	16,510	22,010	20,010	
14230020	Sale of Weather Data	17,119	16,500	22,000	20,000	
14230021	Sale of Ephemerides	9	10	10	10	
	Government Printing	2,325	5,100	6,000	6,500	
14230030	Sale of Publications	2,325	5,100	6,000	6,500	
	Agriculture	27,149	33,200	22,700	33,520	
14230041	Sale of Seeds	1,526	2,000	2,200	2,320	
14230042	Sale of Plants, Fruits and Agricultural Produce	6,773	8,200	6,500	8,200	
14230044	Sale of Poultry and Eggs	12,734	15,000	9,000	15,000	
14230046	Sale of Forest Produce	6,115	8,000	5,000	8,000	
	Fisheries	313	350	265	320	
14230060	Sale of Produce	313	350	265	320	
	Housing and Lands	1,523	3,010	610	800	
14230070	Sale of Sand	3	--	--	--	
14230071	Sale of Maps, Reproductions and Copyright Fees	1,521	3,010	610	800	
	Prison Services	979	705	1,000	3,050	
14230080	Sale of Farm Produce	928	680	1,000	1,050	
14230081	Sale of Concrete Blocks	51	25	--	2,000	
	Health	19,238	1,000	10,400	11,000	
14230090	Sale of Drugs, Serum and Sundry Appliances	19,238	1,000	10,400	11,000	
	Treasury	7,626	15,000	7,700	8,000	
14230100	Sale of Stores	7,626	15,000	7,700	8,000	
	Public Utilities	--	73,000	36,000	73,000	
14230110	Sale of Ground Water	--	73,000	36,000	73,000	
		76,400	148,000	106,785	156,300	

APPENDIX A: REVENUE

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

Code	Description of Revenue Items	Rs 000				Notes
		2011	2012		2013	
		Actual	Estimates	Revised	Estimates	
14299	Miscellaneous Sales of Goods and Services					
14299001	Judicial	7,822	500	9,800	10,000	
14299004	Land Transport and Shipping	64,815	69,980	56,000	60,000	
14299005	Police	35,018	24,000	36,000	37,000	
14299006	Health	14,820	78,000	12,000	14,000	
14299007	Agriculture	5,559	2,800	8,400	2,800	
14299008	Fisheries	6,965	4,600	5,400	5,500	
14299009	Treasury	160	160	200	200	
14299010	Education	14,760	9,000	10,000	10,500	
14299011	Public Infrastructure	128	10	100	100	
14299012	Labour	5,456	4,000	9,600	10,000	
14299013	Attorney-General's Office	572	620	580	600	
14299014	Fire Services	817	750	1,000	1,050	
14299016	Rental of Government Property (Buildings)	1,798	1,900	1,800	1,800	
14299017	Overpayment Made in Previous Years	52,003	55,000	50,000	52,000	
14299018	Commission on Salary Deductions	1,549	2,000	1,600	1,650	
14299999	Miscellaneous	112,740	97,860	120,000	125,000	
		324,982	351,180	322,480	332,200	
143	Fines, Penalties and Forfeits					
14310001	Judicial	254,334	275,000	250,000	260,000	
14320001	Mauritius Revenue Authority	20,168	22,000	30,000	35,000	
14330001	Road Transport - Penalty Fees for Parking Offences	15,547	15,800	16,300	17,100	
14340001	Treasury	12,385	13,200	10,000	11,000	
		302,434	326,000	306,300	323,100	
145	Miscellaneous Revenue					
14599002	Transfers from Special Funds	1,262,734	--	--	1,200,000	
14599003	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Special Funds	79,629	25,000	131,000	--	
14599004	Contribution in respect of Tourism Development Projects on State Lands	--	15,000	19,000	25,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	125,625	60,000	69,161	69,250	
		1,467,988	100,000	219,161	1,294,250	
	TOTAL - OTHER REVENUE	6,678,037	7,536,000	5,711,500	8,563,850	

(1): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under codes "14110005 - Mauritius Sugar Industry Research Institute" and "14110007 - Sugar Planters Mechanical Pool Corporation"

(2): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under code "14220270"

(3): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under code "14220050"

(4): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under code "14220150"

(5): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under code "14220062"

(6): Actual for 2011 and Estimates/Revised for 2012 were previously recorded under code "14220231"

APPENDIX A: REVENUE

Table A6: Tax Expenditure (As % of GDP)

	2011	2012	2013
<u>SUMMARY</u>			
1 Personal Income Tax	--	0.04%	0.04%
2 Corporate Income Tax	0.50%	0.47%	0.52%
3 Value Added Tax	0.56%	0.58%	0.58%
4 Customs Duty	0.10%	0.05%	0.05%
5 Excise Duty	0.18%	0.17%	0.17%
TOTAL	1.34%	1.30%	1.35%
<u>1 Personal Income Tax*</u>	--	0.04%	0.04%
a Exemption in respect of dependent child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution	--	0.02%	0.02%
b Interest Relief on secured Housing Loan	--	0.02%	0.02%
<u>2 Corporate Income Tax*</u>	0.50%	0.47%	0.52%
a Exempt Income	0.11%	0.04%	0.04%
b Annual Allowance	0.11%	0.10%	0.11%
c Investment Allowance	0.00%	0.00%	0.00%
d Overseas Marketing and Promotional Expenses	0.02%	0.01%	0.01%
e Authorised Deductions	0.26%	0.32%	0.37%
<u>3 Value Added Tax</u>	0.56%	0.58%	0.58%
a Zero-Rated Supplies	0.70%	0.67%	0.67%
b Exempt Supplies	0.18%	0.16%	0.16%
c Taxable Supplies Made to Exempt Persons	0.08%	0.06%	0.06%
d Exemptions under the Customs Tariff Act and Excise Act	0.04%	0.03%	0.03%
e Taxable Input on which No Input Tax is Allowed as Credit	-0.44%	-0.35%	-0.35%
<u>4 Customs Duty**</u>	0.10%	0.05%	0.05%
a Foodstuffs and Agricultural Produce	0.02%	0.00%	0.00%
b Plastics and Rubber	0.03%	0.00%	0.00%
c Base Metal and Articles Thereof	0.01%	0.01%	0.01%
d Parts for Engines	0.01%	0.01%	0.01%
e Furniture and Parts Thereof	0.01%	0.01%	0.01%
f Footwear	0.00%	--	--
g Others	0.03%	0.01%	0.02%
<u>5 Excise Duty</u>	0.18%	0.17%	0.17%
a Alcoholic Beverages	--	--	--
b Tobacco	--	--	--
c Petroleum Products	0.00%	0.00%	0.00%
d Motor Vehicles	0.17%	0.17%	0.17%

Notes:

* : For assessment year

** : Excludes exemptions granted under SADC, COMESA and COI

APPENDIX A: REVENUE

Notes on Tax Expenditure

Tax expenditure is normally defined as that part of the tax revenue foregone by government which is due to provisions in tax legislations allowing for exemptions, deductions or special exclusions or which provide for a special credit, a preferential rate or deferral of liability. It can thus be construed as a type of government financial assistance to certain groups or businesses which does not go through the normal appropriation process, but which is provided through the tax system.

The impact on public finance is similar to a subsidy, but it is less transparent and not subject to the same level of public scrutiny as public spending.

Methodology of Estimation

Tax expenditures are deviations or exceptions from what is accepted as normal tax provisions. The first step in their quantification is to define and establish benchmarks, against which those provisions can be compared and the cost implications measured.

- A normal tax mainly includes the following features: a base on which that tax is levied such as income or consumption;
- an entity which, by definition, includes any person, company, trust or société;
- a normal tax rate that is applied to the tax base; and
- the procedures for the administration of the tax

The methodology used for estimating tax expenditures for each tax type has been summarised below based on the type of information available. The static method, which allows only for changes in the tax provisions, has been used for that purpose. Hence, revenue loss arising from any specific tax expenditure is not likely to equal the gain in revenue from removal of the tax expenditure as behavioral changes have not been taken into account.

Personal Income Tax (PIT)

While estimating the tax expenditure under PIT, the period taken is the year of assessment, that is, the year in which returns are made. Further to the reforms brought to our income tax system as from year of assessment 2007-2008, a number of tax deductions have been consolidated in a universal income exemption threshold varying according to the number of dependents. This threshold is considered to form part of the normal tax base for PIT in year of assessment 2012.

There are 2 exemptions/deductions which have been introduced as from year of assessment 2012, namely an additional exemption in respect of a dependent child pursuing a non-sponsored full-time undergraduate course at a recognized tertiary educational institution and interest relief on secured housing loans and form part of tax expenditure.

The estimates of tax expenditure are based on information obtained from tax returns filled by liable tax payers only. Tax expenditure for non-liable cases cannot be estimated, as persons who do not have any tax liability are not required to file tax returns.

Corporate Income Tax (CIT)

The tax base under CIT normally relates to profits derived by a company or a body corporate after allowing for expenses incurred in the production of income. There are still certain items such as

APPENDIX A: REVENUE

exempt income, annual allowance and double deduction for overseas marketing and promotional expenses, which erode the tax base and constitute the main elements of tax expenditure under CIT.

The estimates have been worked out from returns of liable taxpayers only. They, however, exclude liable taxpayers who, after allowing for exceptions, become non liable.

Value Added Tax (VAT)

VAT is chargeable on all taxable supplies of goods and services made by a taxable person. Under VAT, tax expenditure is the revenue foregone due to exemptions and zero-rating of certain goods and services as well as exemptions from payments of the tax by certain bodies or persons. The tax base for VAT also includes customs duty and excise duty payable. The VAT component foregone from any exemption given under the Customs Tariff Act or Excise Act, therefore, constitutes tax expenditure.

Zero-rating of exports is not considered as tax expenditure since VAT applicable in Mauritius is on a destination based principle. Exemption of businesses with turnover below the exemption threshold is a component of the baseline tax and, therefore, not considered as tax expenditure.

Normally an input-output table is used to estimate tax expenditure under VAT. However, due to unavailability of data, the tax expenditure has been estimated on an aggregate basis using information obtained from returns submitted by VAT registered persons, including those selling both zero-rated goods and exempt goods as well as taxable goods. Traders who sell exempt goods only are not registered with the Mauritius Revenue Authority (MRA) and, therefore, do not submit returns. To that extent, the estimates provided are lower bound estimates.

Customs Duty

In case of customs duty, different rates form part of the normal tax structure depending on the type of product category and these are provided in the schedule to the Customs Tariff Act. Tax expenditure in respect of customs duty is revenue foregone from exemptions provided to importers. This can be taken as the difference between the customs duty payable and the amount actually paid.

The data used for the computation of tax expenditure under customs duty has been obtained from bills of entry processed by the MRA (Customs). From the data available, a fair estimate of tax expenditure arising from customs duty in respect of such imports can be calculated. However, tax expenditure arising from duty free allowances given to incoming passengers and goods imported by post or courier services of up to Rs 2000 c.i.f. value of imports have not been included as data is not captured under the present system. Exemptions arising from imports originating from countries with which Mauritius has entered into trade agreements (SADC, COMESA and COI) are not considered as tax expenditures and have thus been excluded from the estimates.

Excise Duty

As in the case of customs duty, under excise duty also different rates form part of the normal tax structure depending on the type of product. These are provided in the schedule to the Excise Act. Excise duty is applicable to both imported and locally manufactured goods, which include mainly motor vehicles, petroleum products, cigarettes, alcoholic beverages and plastic products. The estimates of tax expenditure under excise duty have been worked out using data obtained from bills of entry/returns processed by the MRA (Customs).

APPENDIX A: REVENUE

Tax expenditure on motor vehicles is mainly in respect of various concessions and exemptions granted to taxi-drivers, civil servants/advisors, benevolent/religious associations, embassies etc.

Tax expenditure on petroleum products is due to exemptions granted on gas oil to manufacturing enterprises.

Tax expenditure on alcoholic beverages and tobacco products is basically the result of exemptions granted to foreign embassies. These have not been included in our tax expenditure estimates. In addition, tax expenditures arising from duty concessions to incoming passengers (i.e. 1 litre of spirits, 2 litres of wine and 250 grams of tobacco products) have not been included due to unavailability of data.