

APPENDIX A : REVENUE

Table A1: Summary of Revenue

Rs 000

Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
RECURRENT REVENUE		79,271,840	87,600,000	85,988,367	93,987,000	
11	TAXES	71,991,746	77,810,000	78,223,710	84,720,000	
111	Taxes on Income and Profits	17,089,102	19,520,000	19,175,865	20,554,000	
113	Taxes on Property	5,846,871	5,700,000	5,858,890	6,209,000	
114	Taxes on Goods and Services	46,235,625	49,645,000	50,130,468	55,082,000	
115	Taxes on International Trade and Transactions	1,238,687	1,270,000	1,346,930	1,150,000	
116	Other Taxes	1,581,462	1,675,000	1,711,558	1,725,000	
12	SOCIAL CONTRIBUTIONS	1,284,276	1,360,000	1,374,896	1,417,000	
121	Social Security Contributions	945,351	1,000,000	1,020,403	1,050,000	
122	Other Social Contributions	338,925	360,000	354,492	367,000	
14	OTHER REVENUE	5,995,819	8,430,000	6,389,761	7,850,000	
141	Property Income	3,928,542	5,750,000	3,893,673	5,578,500	
142	Sales of Goods and Services	1,601,689	1,750,000	1,729,456	1,695,000	
143	Fines, Penalties and Forfeits	325,597	290,000	244,245	249,500	
145	Miscellaneous Revenue	139,991	640,000	522,387	327,000	
CAPITAL REVENUE		406,306	3,200,000	2,247,619	8,413,000	
13	GRANTS	406,306	2,595,000	336,350	6,413,000	
131	Grants from Foreign Governments	57,882	825,000	31,385	4,730,405	
132	Grants from International Organisations	348,424	1,770,000	304,965	1,682,595	
14	OTHER REVENUE	-	605,000	1,911,269	2,000,000	
145	Miscellaneous Revenue	-	605,000	1,911,269	2,000,000	
GRAND TOTAL		79,678,147	90,800,000	88,235,986	102,400,000	

APPENDIX A : REVENUE

Table A2: Revenue from Taxes

Rs 000

Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
11	TAXES	71,991,746	77,810,000	78,223,710	84,720,000	
111	<u>Taxes on Income and Profits</u>	17,089,102	19,520,000	19,175,865	20,554,000	
11110001	Income Tax - Individuals	7,048,602	8,280,000	7,620,754	8,270,000	
11120001	Income Tax - Companies & Bodies Corporate	8,972,140	10,065,000	10,458,691	11,069,000	
11130001	Tax Deduction at Source (TDS)	1,068,360	1,175,000	1,096,419	1,215,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property	3,698	3,000	3,820	6,000	
11310001	Campement Site Tax	1,855	1,500	2,234	3,000	
11310002	Campement Tax	1,842	1,500	1,586	3,000	
1134	Taxes on Financial and Capital Transactions	5,325,562	5,497,000	5,691,665	6,033,000	
11340001	Land Transfer Tax	1,652,035	1,735,000	1,831,405	1,940,000	
11340002	Registration Duty on Transfer of Immovable Property	1,522,048	1,710,000	1,942,968	2,050,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	373,921	195,000	119,174	130,000	
11340004	Registration Duty on Transfer of Shares	181,969	75,000	173,874	185,000	
11340005	Registration Duty on Transfer of Motor Vehicles	1,195,499	1,350,000	1,265,792	1,350,000	
11340007	Registration Duty on Fixed and Floating Charges	161,694	170,000	164,407	170,000	
11340009	Stamp Duties	108,604	115,000	105,427	108,000	
11340999	Miscellaneous	129,791	147,000	88,620	100,000	
1135	Other Non Recurrent Taxes on Property	517,612	200,000	163,404	170,000	
11350001	Land Conversion Tax	517,612	200,000	163,404	170,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services	26,059,580	28,770,000	28,804,960	31,430,000	
11411001	Value Added Tax	26,059,580	28,770,000	28,804,960	31,430,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	14,423,148	14,670,000	15,632,503	17,439,000	
11420001	Spirits, Liquors and Alcoholic Beverages	4,170,141	4,305,000	4,602,894	5,040,000	
11420002	Tobacco Products	3,823,346	3,955,000	4,196,356	4,955,000	
11420003	Motor Vehicles and Motor Cycles	2,399,668	2,545,000	2,582,075	2,990,000	
11420004	Petroleum Products (including MID Levy)	3,219,215	3,010,000	3,438,213	3,500,000	
11420005	PET Bottles and Other Plastic Products	242,192	260,000	235,141	210,000	
11420006	Sugar Content of Sugar Sweetened Beverages	330,372	345,000	345,102	480,000	
11420007	Energy Inefficient Products	5,405	5,000	2,019	7,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	-	-	-	37,000	
11420999	Miscellaneous	232,809	245,000	230,703	220,000	

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Table A2: Revenue from Taxes

					Rs 000	
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
1144	Taxes on Specific Services and Gambling	3,413,115	3,655,000	3,162,685	3,560,000	
11440001	Taxes on the National Lottery and Other Lotteries	651,513	620,000	386,728	310,000	
11440002	Betting Taxes on Horse Racing, Football etc.	933,826	1,110,000	886,885	920,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	529,232	525,000	651,577	750,000	
11440004	Passenger Fee on Air Tickets	1,213,299	1,400,000	1,230,468	1,580,000	
11440006	Levy on Messaging Services	85,246	-	7,026	-	
1145	Licence Fees	2,339,782	2,550,000	2,530,320	2,653,000	
11451001	Road Motor Vehicle Licences	1,344,994	1,500,000	1,429,551	1,525,000	
11452002	Company Licences	234,645	215,000	196,273	200,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	18,202	20,000	16,428	21,000	
11452004	Tourist Enterprise Licences	85,044	98,000	109,680	115,000	
11452005	Gambling Licences	316,886	365,000	437,955	440,000	
11452006	Liquor Licences	23,180	25,000	22,993	20,000	
11452007	Freeport Licences	7,400	8,500	7,310	8,300	
11452008	Pharmacy Licences	1,240	1,500	1,958	2,200	
11452009	Fishing Vessel Licences	53,917	55,000	52,334	53,000	
11452010	Work/Occupation Permits	205,461	211,000	203,303	210,000	
11452011	Registration of Factories	3,051	3,700	2,767	3,500	
11452012	Registration of Associations	477	500	614	800	
11452013	Recruitment Licences	240	300	720	750	
11452099	Miscellaneous	45,045	46,500	48,433	53,450	
115	Taxes on International Trade and Transactions	1,238,687	1,270,000	1,346,930	1,150,000	
11510001	Customs Duties	1,238,687	1,270,000	1,346,930	1,150,000	
116	Other Taxes	1,581,462	1,675,000	1,711,558	1,725,000	
11610002	Corporate Social Responsibility	166,469	40,000	147,451	-	
11611001	Environment Protection Fee	159,461	280,000	398,819	420,000	
11611002	Advertising Structure Fee	66,769	70,000	63,904	70,000	
11612001	Special Levy on Banks	771,693	840,000	771,496	850,000	
11612002	Solidarity Levy on Telecommunication Companies	358,121	385,000	307,890	355,000	
11620001	Mauritius Revenue Authority - Penalties	58,948	60,000	21,999	30,000	

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Table A3: Revenue from Social Contributions

Rs 000						
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
12	SOCIAL CONTRIBUTIONS	1,284,276	1,360,000	1,374,896	1,417,000	
121	<u>Social Security Contributions</u>	945,351	1,000,000	1,020,403	1,050,000	
12110001	Employee Contribution under New Pension Scheme	945,351	1,000,000	1,020,403	1,050,000	
122	<u>Other Social Contributions</u>	338,925	360,000	354,492	367,000	
12210001	Civil Service Family Protection Scheme	333,160	354,000	348,030	360,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	5,764	6,000	6,462	7,000	

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Table A4: Revenue from Property Income, User Fees and Other Sources

					Rs 000	
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
14	OTHER REVENUE	5,995,819	8,430,000	6,389,761	7,850,000	
141	Property Income					
1411	Interest	461,489	530,000	324,583	405,000	
14110001	Agricultural Marketing Board	1,796	1,016	-	-	
14110002	Central Electricity Board	61,258	64,210	38,386	25,075	
14110003	Central Water Authority	91,660	54,232	89,675	106,113	
14110004	Mauritius Housing Company Ltd	461	364	365	303	
14110006	National Transport Corporation	920	520	120	120	
14110008	Rose Belle Sugar Estate	171	1,253	234	1,084	
14110009	National Housing Development Company Ltd	8,593	10,268	15,552	21,159	
14110010	Business Parks of Mauritius Ltd	89,607	6,209	3,666	7,177	
14110011	Industrial and Vocational Training Board	43,174	-	2,959	-	
14110012	Development Bank of Mauritius Ltd	7,735	7,365	7,154	6,803	
14110015	Airports of Mauritius Co Ltd	4,823	6,425	5,881	5,181	
14110050	Loans to Government Officers	98,060	94,500	103,565	105,000	
14110051	Investment of Surplus Balances	45,667	50,000	50,237	16,246	
14110054	District Council of Pamplemousses/Riviere du Rempart	2,371	1,759	2,084	1,654	
14110055	Mauritius Shipping Corporation	-	3,318	-	1,883	
14110056	Mauritius Cane Industry Authority	340	311	310	298	
14110057	Wastewater Management Authority	-	42,826	-	100,580	
14110071	Irrigation Authority	-	1,549	-	820	
14110200	Rodrigues Regional Assembly	-	610	12	504	
14110999	Miscellaneous	4,854	183,265	4,384	5,000	
1412	Dividends	942,837	1,519,000	319,268	1,238,500	
14120002	Air Mauritius Ltd	4,282	-	-	-	
14120004	State Bank of Mauritius Ltd	85,230	100,000	59,810	94,500	
14120005	State Investment Corporation	-	450,000	-	400,000	
14120006	Mauritius Telecom	670,609	590,000	220,779	410,000	
14120008	Airports of Mauritius Co Ltd	119,857	140,000	-	290,000	
14120009	State Informatics Ltd	4,751	15,000	6,687	10,000	
14120010	Mauritius Housing Company Ltd	33,191	37,000	23,341	24,000	
14120999	Miscellaneous	24,917	187,000	8,650	10,000	
1413	Withdrawals from Income of Quasi Corporations	1,437,161	2,595,000	2,289,255	2,940,000	
14130001	Bank of Mauritius	-	-	-	-	
14130005	Information & Communication Technology Authority	40,000	40,000	40,000	190,000	
14130006	Treasury Foreign Currency Management Fund	7,000	5,000	-	-	
14130007	Financial Services Commission	1,290,161	1,000,000	699,255	950,000	
14130008	Mauritius Ports Authority	100,000	100,000	100,000	100,000	
14130009	State Trading Corporation	-	1,450,000	1,450,000	1,700,000	

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Table A4: Revenue from Property Income, User Fees and Other Sources

Rs 000						
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
1415	Rent and Royalties	1,087,055	1,106,000	960,567	995,000	
14150002	Campment Site Lease	307,668	315,000	268,918	315,000	
14150003	Other Land Leases	774,007	781,000	676,925	680,000	
14150005	Shooting and Fishing Lease	5,380	10,000	14,724	-	
142	Sales of Goods and Services					
1422	Administrative Fees	1,171,447	1,295,000	1,266,267	1,271,500	
	Judicial	38,836	40,965	41,293	41,200	
14220001	Court Fees	35,098	37,065	37,130	37,000	
14220002	Ushers' and Interpreters' Fees	3,737	3,900	4,163	4,200	
	Civil Status	21,363	22,390	25,044	25,200	
14220010	Issue of Civil Status Certificates	5,891	6,085	4,373	4,500	
14220011	Fees for Celebration of Civil Marriage	12,723	13,230	13,253	13,200	
14220012	Fees for National Identity Cards	2,749	3,075	7,418	7,500	
	Home Affairs	12,446	5,000	11,077	14,000	
14220020	Issue of Certificates in connection with Citizenship	4,723	5,000	7,835	8,000	
14220022	Processing Fees for Apostille Services	-	-	3,242	6,000	
	External Communications	268,581	290,500	264,345	278,500	
14220031	Route Air Navigation Charge	134,127	147,000	126,811	136,000	
14220032	Other Civil Aviation Charges	83,591	90,000	89,251	92,500	
14220034	Scheme of Charge	50,863	53,500	48,283	50,000	
	Arts and Culture	3,349	3,450	3,067	3,300	
14220040	Fees for Cinema, Video and Theatre Censorship	3,151	3,230	2,881	3,100	
14220041	Archives Fees	198	220	186	200	
	Shipping	2,303	2,470	7,997	8,600	
14220060	Ships' Registration Fees	162	170	17	100	
14220061	Annual Fees	2,142	2,300	7,979	8,500	
	Legal Metrology	5,562	6,210	4,931	5,150	
14220070	Duty on Scales	5,562	6,210	4,931	5,150	
	National Audit Office	16,337	16,620	15,080	15,500	
14220080	Reimbursement towards Cost of Audit Services	16,337	16,620	15,080	15,500	
	Electoral Commissioner's Office	-	-	-	12,000	
14220090	Refund of Electoral Expenses	-	-	-	12,000	
	Police	150,748	154,080	166,156	166,050	
14220100	Fees for Police Services	108,336	110,000	109,560	112,000	
14220101	Helicopter and Aircraft Services	3,117	4,000	8,846	5,000	
14220102	Issue of Passports	39,244	40,000	47,699	49,000	
14220103	Issue of Accident Report Form	51	80	50	50	
	Health	18,152	19,920	17,996	18,700	
14220110	Central Health Laboratory Fees	10,207	11,250	9,914	10,500	
14220112	Overtime Fees	2,689	2,875	2,565	2,600	
14220113	Vaccination Fees	2,821	3,105	3,179	3,200	
14220114	Fumigation and Disinfection Fees	2,436	2,690	2,338	2,400	
	Agriculture	32,396	43,770	40,026	64,050	
14220120	Fees for Veterinary Services	178	185	208	250	
14220121	Importation Fees (Agricultural Produce)	3,374	3,500	4,133	4,500	
14220123	Pest Control for Fruit Trees	1	-	-	150	
14220124	Quarantine Fees	1,881	2,050	2,358	450	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	457	535	351	-	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	10,000	-	25,000	
14220129	Clearance Fees and Other Fees for Tobacco	21,451	22,000	24,292	25,000	
14220130	Clearance Fees and Other Fees for Tea	5,055	5,500	8,684	8,700	

APPENDIX A : REVENUE

Table A4: Revenue from Property Income, User Fees and Other Sources

Rs 000						
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
	Fisheries	24,188	23,590	24,501	12,000	
14220141	Processing Fees for Inspection	3,600	4,160	4,251	5,000	
14220142	Permits/Fees to Operate in Marine Protected Areas	1,237	1,380	1,559	1,800	
14220143	Fees for Services Provided at the Competent Authority - Seafood	4,717	5,050	4,809	5,200	
14220144	Fishing Access Rights	14,633	13,000	13,881	-	
	Assay Office	3,510	3,700	2,545	2,600	
14220151	Assaying and Marking Fees	3,510	3,700	2,545	2,600	
	Treasury	1,637	1,700	1,339	1,800	
14220160	Pension Contribution Reimbursements	441	500	425	600	
14220161	Compensation iro Government-owned Vehicles	1,196	1,200	914	1,200	
	Mauritius Revenue Authority	88,486	91,740	101,410	104,000	
14220165	Overtime and Supervision Fees	24,850	25,730	18,502	19,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	63,636	66,010	82,908	85,000	
	Education	12	20	6	10	
14220170	Education Fees	12	20	6	10	
	Public Infrastructure	4,505	4,650	2,716	3,000	
14220180	Materials Testing Laboratory Fees	4,505	4,650	2,716	3,000	
	Land Transport	267,018	293,300	292,754	235,400	
14220190	Examination Fees: Drivers & Motor Vehicles	106,344	108,500	120,318	46,000	
14220191	Registration and Transfer of Vehicles	102,244	105,800	116,095	127,000	
14220192	Issue of Student ID Cards	15,379	16,500	14,547	17,400	
14220193	Personalised Registration Marks for Motor Vehicles	-	17,000	-	-	
14220196	Parking Fees	43,051	45,500	41,793	45,000	
	Housing and Lands	46,207	55,800	71,136	87,700	
14220200	Survey Fee	1,227	1,400	832	700	
14220201	Morcellement Fee	19,760	27,930	46,985	52,000	
14220202	Issue of Land Parcel Identification Number	25,220	26,470	23,319	35,000	
	Attorney-General's Office	3,188	3,540	2,333	2,550	
14220230	Commission on Curatelle Deposits	886	950	478	500	
14220232	Processing and Registration Fees for Law Practitioners	1,558	1,700	1,435	1,600	
14220233	Fee for Change of Name Certificate	744	890	420	450	
	Fire Services	413	470	377	400	
14220240	Special Services	413	470	377	400	
	Social Security	129,334	176,430	131,684	141,500	
14220250	Benefits Recovered	1,638	1,430	1,536	1,500	
14220251	Reimbursement of Cost of NPF Administration	127,696	175,000	130,148	140,000	
	Industrial Property Office	14,622	15,520	17,332	17,890	
14220260	Trade Marks, Service Marks and Collective Marks	13,944	14,750	16,500	17,000	
14220261	Patent Fees	546	630	700	750	
14220262	Industrial Designs	132	140	132	140	
	Prison Services	1,904	1,940	2,496	2,600	
14220280	Prison Services	1,904	1,940	2,496	2,600	
	Office of the Director of Public Prosecutions	5,322	5,460	6,918	7,300	
14220290	Fees for Certificate of Character	5,029	5,160	6,657	7,000	
14220291	Provision of Briefs to Counsels	292	300	261	300	
	Board of Investment	3,305	3,600	5,280	5,500	
14220300	Processing Fee on Application for Acquisition of IRS, RES and IHS	3,305	3,600	5,280	5,500	
	Technology, Communication and Innovation	7,724	8,165	6,430	7,000	
14220310	Data Controller Registration and Renewal Fee	7,724	8,165	6,430	7,000	f(1)

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Table A4: Revenue from Property Income, User Fees and Other Sources

Rs 000						
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
1423	Incidental Sales by Non Market Establishments	127,408	140,000	159,787	93,100	
	Government Information Service	65	70	-	5	
14230010	Sale of Overseas News	65	70	-	5	
	Meteorological Services	16,278	17,485	15,615	16,470	
14230020	Sale of Weather Data	16,271	17,477	15,591	16,445	
14230021	Sale of Ephemerides	7	8	24	25	
	Government Printing	36,286	13,150	17,954	13,500	
14230030	Sale of Publications	36,286	13,150	17,954	13,500	
	Agriculture	20,903	21,540	13,845	14,400	
14230041	Sale of Seeds	2,608	2,760	2,478	2,700	
14230042	Sale of Plants, Fruits and Agricultural Produce	6,104	6,300	5,900	6,000	
14230044	Sale of Poultry and Eggs	10,111	10,345	3,841	3,900	
14230046	Sale of Forest Produce	2,080	2,135	1,626	1,800	
	Fisheries	26	30	22	30	
14230060	Sale of Produce	26	30	22	30	
	Housing and Lands	1,046	1,100	901	955	
14230070	Sale of Sand	3	-	3	5	
14230071	Sale of Maps, Reproductions and Copyright Fees	1,044	1,100	899	950	
	Prison Services	1,182	1,255	1,440	1,540	
14230080	Sale of Farm Produce	1,182	1,255	1,400	1,500	
14230081	Sale of Concrete Blocks	-	-	40	40	
	Health	12,438	14,650	1,054	1,200	
14230090	Sale of Drugs, Serum and Sundry Appliances	12,438	14,650	1,054	1,200	
	Treasury	11,344	13,000	3,942	5,000	
14230100	Sale of Stores	11,344	13,000	3,942	5,000	
	Public Utilities	27,840	57,720	105,012	40,000	
14230110	Sale of Ground Water	27,840	57,720	105,012	40,000	
14299	Miscellaneous Sales of Goods and Services	302,835	315,000	303,403	330,400	
14299001	Judicial	6,785	7,500	8,497	8,500	
14299004	Land Transport	62,245	63,500	63,234	56,500	f(2)
14299005	Police	65,814	67,000	51,283	54,000	
14299006	Health	17,476	18,400	16,534	28,000	
14299007	Agriculture	3,083	3,290	5,418	6,700	
14299008	Fisheries	4,927	5,270	5,154	5,300	
14299009	Treasury	290	300	243	200	
14299010	Education	7,416	7,500	7,060	7,500	
14299011	Public Infrastructure	1,400	1,450	458	700	
14299012	Labour	1,242	1,400	2,503	2,600	
14299013	Attorney-General's Office	600	670	676	7,000	
14299014	Fire Services	1,183	1,250	1,256	1,300	
14299016	Rental of Government Property (Buildings)	2,202	2,300	5,709	6,000	
14299017	Overpayment Made in Previous Years	24,119	26,000	39,551	40,000	
14299018	Commission on Salary Deductions	1,534	1,625	1,510	1,600	
14299019	Shipping	-	-	-	7,500	f(3)
14299999	Miscellaneous	102,520	107,545	94,319	97,000	
143	Fines, Penalties and Forfeits	325,597	290,000	244,245	249,500	
14310001	Judicial	290,502	250,000	218,154	220,000	
14310002	Road Transport - Penalty Fees for Parking Offences	20,496	25,000	14,065	16,500	
14310003	Treasury	14,599	15,000	12,026	13,000	
145	Miscellaneous Revenue	139,991	640,000	522,387	327,000	
14599003	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Special Funds	747	500,000	355,199	145,000	
14599004	Contribution in respect of Tourism Development Projects on State Lands	3,792	-	10,495	27,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	135,452	140,000	156,693	155,000	

APPENDIX A : REVENUE

Table A5: Revenue from External Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
13	EXTERNAL GRANTS	406,306	2,595,000	336,350	6,413,000	
131	<u>Grants from Foreign Governments</u>	57,882	825,000	31,385	4,730,405	
13110501	Government of Japan	-	251,000	-	300,000	
13120100	Government of Australia	-	-	7,072	15,405	
13120300	Government of the People's Republic of China	57,882	120,000	23,914	330,000	
13120301	Government of the Republic of India	-	453,000	-	4,085,000	
13120302	Government of United Kingdom	-	1,000	399	-	
132	<u>Grants from International Organisations</u>	348,424	1,770,000	304,965	1,682,595	
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	37,148	24,400	17,394	31,300	
13210002	AFD - Programme de Renforcement des Capacités Commerciales	-	3,000	3,000	-	
13210003	GEF - Persistent Organic Pollutants	715	310	1,780	-	
13210004	GEF - Energy Efficiency and Conservation	6,606	26,529	19,702	-	
13210005	ADB - Debt Management	10,365	-	1,907	-	
13210006	ADB - Statistical Capacity Building	2,077	10,000	4,835	12,200	
13210007	ADB - Review of Urban Outline Scheme	6,141	-	-	-	
13210008	ADB - iTEAMS Project	-	25,000	-	-	
13210032	AFD - Restructuring of Employment Information Centres	-	2,000	900	1,765	
13210033	AFD - Study on Operation and Productivity of CHCL	-	-	-	12,000	
13210034	AFD - Formation Professionnelle	-	-	-	21,340	
13210035	AFD - Technical Assistance Energy Planning	-	-	10,000	10,000	
13210036	AFD - Study on Transport	-	-	-	4,655	
13210037	AFD - Consultancy for Smart Cities	-	-	-	6,210	
13210038	AFD - Study on Waste Recycling and Resource Recovery Strategy	-	-	-	5,820	
13210040	GEF - Nationally Appropriate Mitigation Action	-	10,770	370	1,400	
13210041	GEF - Third National Communication	398	10,182	8,680	8,170	
13210042	GEF - Water Resources Management in Indian Ocean	-	-	9,100	15,700	
13210043	GEF - Minimata Convention on Mercury	-	4,571	440	3,225	
13210044	GEF - Biennial Update	-	-	-	5,624	
13210045	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	-	-	-	7,020	
13210055	GCF - Readiness and Preparatory Support Programme	-	-	-	5,265	
13210060	EU - Mauritius Fisheries Partnership Agreement	12,323	17,400	17,400	-	
13210689	EU - Other	3,312	-	-	-	
13210760	UNEP - Global Fuel Economy Initiative	1,113	-	-	8,909	
13210761	UNEP - Institutional Strengthening Fund	-	600	-	1,110	
13210762	UNEP - Switch Africa Green	-	1,395	1,350	2,385	
13210780	Multilateral Fund - HCFC Phase out Management Plan	598	227	100	230	
13210801	COMESA RISM - Regional Integration Implementation Programme	36,618	-	27,076	39,295	
13210900	IAEA - Nuclear Medicine Project	-	5,000	-	5,000	
13210905	SIDSDOCK - Energy Efficiency and Conservation	-	-	16,000	9,200	
13210910	Commonwealth Fund - Educational Reform and Regulatory Framework for Higher Education	-	-	-	6,500	
13210999	Recurrent Miscellaneous	-	-	-	137	
13220611	EDF - Decentralised Cooperation Programme	55,765	135,000	40,000	90,000	
13220615	EDF - General Budget Support under 10th EDF	118,606	-	-	69,500	
13220616	EDF - Accompanying Measures for Economic Restructuring	-	1,106,101	-	1,060,000	
13220617	EDF - Global Climate Change Alliance Plus	-	27,375	-	19,400	

APPENDIX A : REVENUE

Table A5: Revenue from External Grants and Transfers

					Rs 000	
Code	Description of Revenue Items	2014 (Jan-Dec)	2015/16 (Jul-Jun)		2016/17 (Jul-Jun)	Notes
		Actual	Estimates	Prov. Actual	Estimates	
13220619	EDF - Water Sector Development in Rodrigues	-	75,000	75,000	-	
13220620	EDF - Regional Interim Economic Partnership Agreement under 10th EDF	-	98,390	-	35,483	
13220621	EDF - Technical Support under 11th EDF	-	72,270	-	7,800	
13220622	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	-	-	58,200	
13220689	EDF - Other	-	-	3,700	1,000	
13220703	ICF - Modernisation of Property Registration	26,052	11,516	16,352	-	
13220720	UNDP - Protected Area Network Project	24,551	36,000	12,023	14,350	
13220801	AFB - Climate Change Adaptation Programme	6,036	55,800	17,427	100,900	
13220999	Miscellaneous	-	11,164	429	1,502	
14	OTHER REVENUE	-	605,000	1,911,269	2,000,000	
145	Miscellaneous Revenue	-	605,000	1,911,269	2,000,000	
14599002	Transfers from Special Funds	-	605,000	1,911,269	2,000,000	

(1): Previously recorded under code "14220021"

(2): Figures for 2014 and 2015/16 include revenue from Shipping Department

(3): Previously recorded under code "14299004"

APPENDIX A : REVENUE

Table A6: Estimates of Tax Expenditure (As % of GDP)

	2014 (Jan-Dec)	2015/16 (Jul-Jun)	2016/17 (Jul-Jun)
<u>SUMMARY</u>			
1 Personal Income Tax	0.09%	0.09%	0.10%
2 Corporate Income Tax	0.56%	0.56%	0.56%
3 Value Added Tax	0.53%	0.55%	0.55%
4 Customs Duty	0.04%	0.04%	0.04%
5 Excise Duty	0.16%	0.18%	0.18%
TOTAL	1.38%	1.42%	1.43%
1 <u>Personal Income Tax*</u>	0.09%	0.09%	0.10%
a Exemption in respect of dependent child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution	0.03%	0.03%	0.03%
b Interest Relief on secured Housing Loan	0.04%	0.04%	0.05%
c Deduction for premium contribution to a Medical Insurance Scheme	0.02%	0.02%	0.02%
2 <u>Corporate Income Tax*</u>	0.56%	0.56%	0.56%
a Exempt Income	0.10%	0.10%	0.10%
b Annual Allowance	0.06%	0.06%	0.05%
c Investment Allowance	0.01%	0.01%	0.01%
d Overseas Marketing and Promotional Expenses	0.00%	0.00%	0.00%
e Authorised Deductions	0.39%	0.39%	0.40%
3 <u>Value Added Tax</u>	0.53%	0.55%	0.55%
a Zero-Rated Supplies	0.69%	0.63%	0.63%
b Exempt Supplies	0.21%	0.23%	0.23%
c Taxable Supplies Made to Exempt Persons	0.08%	0.12%	0.12%
d Exemptions under the Customs Tariff Act and Excise Act	0.03%	0.03%	0.03%
e Taxable Input on which No Input Tax is Allowed as Credit	-0.48%	-0.46%	-0.46%
4 <u>Customs Duty**</u>	0.04%	0.04%	0.04%
a Plastics and Rubber	0.01%	0.01%	0.01%
b Base Metal and Articles Thereof	0.01%	0.00%	0.00%
c Others	0.02%	0.03%	0.03%
5 <u>Excise Duty</u>	0.16%	0.18%	0.18%
a Motor Vehicles	0.16%	0.18%	0.18%

Notes:

* For assessment year

** Excludes exemptions granted under SADC, COMESA and COI