

**APPENDIX A: REVENUE**

**Table A1: Summary of Revenue**

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>RECURRENT REVENUE</b>		<b>104,906,535</b>	<b>114,810,000</b>	<b>97,240,000</b>	<b>132,880,000</b>	
<b>11</b>	<b>TAXES</b>	<b>98,300,292</b>	<b>104,676,000</b>	<b>89,025,000</b>	<b>90,635,000</b>	
111	Taxes on Income and Profits	26,717,112	29,120,000	25,701,000	23,341,000	
113	Taxes on Property	6,161,252	6,695,000	4,814,000	5,527,000	
114	Taxes on Goods and Services	62,431,541	65,526,000	55,635,000	55,693,000	
115	Taxes on International Trade and Transactions	1,379,403	1,405,000	1,200,000	1,140,000	
116	Other Taxes	1,610,984	1,930,000	1,675,000	4,934,000	
<b>12</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,326,080</b>	<b>1,332,000</b>	<b>1,291,000</b>	<b>4,300,000</b>	
121	Social Security Contributions	993,592	1,000,000	990,000	3,997,000	
122	Other Social Contributions	332,489	332,000	301,000	303,000	
<b>14</b>	<b>OTHER REVENUE</b>	<b>5,280,162</b>	<b>8,802,000</b>	<b>6,924,000</b>	<b>37,945,000</b>	
141	Property Income	2,760,379	4,958,000	4,466,000	2,448,000	
142	Sales of Goods and Services	1,907,442	1,821,000	1,407,000	1,425,000	
143	Fines, Penalties and Forfeits	339,143	376,000	295,000	377,000	
144	Transfers	273,199	1,647,000	756,000	33,695,000	
<b>CAPITAL REVENUE</b>		<b>3,358,524</b>	<b>6,925,000</b>	<b>4,460,000</b>	<b>30,020,000</b>	
<b>13</b>	<b>GRANTS</b>	<b>1,647,913</b>	<b>6,335,000</b>	<b>4,460,000</b>	<b>3,020,000</b>	
131	Grants from Foreign Governments	1,576,164	5,660,000	4,168,000	2,178,000	
132	Grants from International Organisations	71,749	675,000	292,000	842,000	
<b>14</b>	<b>OTHER REVENUE</b>	<b>1,710,611</b>	<b>590,000</b>	<b>-</b>	<b>27,000,000</b>	
144	Transfers	1,710,611	590,000	-	27,000,000	
<b>GRAND TOTAL</b>		<b>108,265,059</b>	<b>121,735,000</b>	<b>101,700,000</b>	<b>162,900,000</b>	

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**Table A2: Revenue from Taxes**

Code	Description of Revenue Items	Rs 000				Notes
		2018/19 Prov. Actual	2019/20 Estimates Revised Estimates		2020/21 Estimates	
<b>11</b>	<b>TAXES</b>	<b>98,300,292</b>	<b>104,676,000</b>	<b>89,025,000</b>	<b>90,635,000</b>	
<b>111</b>	<b><u>Taxes on Income and Profits</u></b>	<b>26,717,112</b>	<b>29,120,000</b>	<b>25,701,000</b>	<b>23,341,000</b>	
11110001	Income Tax - Individuals	10,452,647	11,765,000	11,000,000	10,525,000	
11120001	Income Tax - Companies & Bodies Corporate	14,555,686	15,615,000	13,115,000	11,416,000	
11130001	Tax Deduction at Source (TDS)	1,708,779	1,740,000	1,586,000	1,400,000	
<b>113</b>	<b><u>Taxes on Property</u></b>					
<b>1131</b>	<b>Recurrent Taxes on Immovable Property</b>	<b>6,297</b>	<b>6,000</b>	<b>9,000</b>	<b>6,000</b>	
11310001	Campement Site Tax	3,528	3,000	3,000	3,000	
11310002	Campement Tax	2,769	3,000	6,000	3,000	
<b>1134</b>	<b>Taxes on Financial and Capital Transactions</b>	<b>5,936,247</b>	<b>6,544,000</b>	<b>4,753,000</b>	<b>5,471,000</b>	
11340001	Land Transfer Tax	1,963,675	2,165,000	1,600,000	1,915,000	
11340002	Registration Duty on Transfer of Immovable Property	1,859,378	2,075,000	1,520,000	1,800,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	164,471	195,000	130,000	100,000	
11340004	Registration Duty on Transfer of Shares	52,825	60,000	22,000	60,000	
11340005	Registration Duty on Transfer of Motor Vehicles	1,462,269	1,620,000	1,142,000	1,215,000	
11340007	Registration Duty on Fixed and Floating Charges	220,433	215,000	175,000	188,000	
11340009	Stamp Duties	114,838	112,000	86,000	100,000	
11340999	Miscellaneous	98,359	102,000	78,000	93,000	
<b>1135</b>	<b>Other Non Recurrent Taxes on Property</b>	<b>218,708</b>	<b>145,000</b>	<b>52,000</b>	<b>50,000</b>	
11350001	Land Conversion Tax	218,708	145,000	52,000	50,000	
<b>114</b>	<b><u>Taxes on Goods and Services</u></b>					
<b>1141</b>	<b>General Taxes on Goods and Services</b>	<b>34,941,144</b>	<b>38,000,000</b>	<b>32,100,000</b>	<b>29,250,000</b>	
11411001	Value Added Tax	34,941,144	38,000,000	32,100,000	29,250,000	
<b>1142</b>	<b>Taxes on Specific Goods (Excise Duties and Environment Taxes)</b>	<b>20,870,971</b>	<b>20,540,000</b>	<b>18,200,000</b>	<b>21,110,000</b>	
11420001	Spirits, Liquors and Alcoholic Beverages	5,221,419	5,405,000	5,018,000	5,130,000	
11420002	Tobacco Products	5,232,728	5,480,000	5,226,000	5,256,000	
11420003	Motor Vehicles and Motor Cycles	3,755,866	3,910,000	3,051,000	3,315,000	
11420004	Petroleum Products (including MID Levy)	5,700,044	4,557,000	4,007,000	6,120,000	
11420005	PET Bottles and Other Plastic Products	270,417	480,000	309,000	340,000	
11420006	Sugar Content of Sugar Sweetened Products	444,575	461,500	417,000	700,000	
11420007	Energy Inefficient Electrical Appliances	4,024	4,500	18,000	12,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	17,445	16,000	11,000	12,000	
11420999	Miscellaneous	224,454	226,000	143,000	225,000	

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**Table A2: Revenue from Taxes**

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>1144</b>	<b>Taxes on Specific Services and Gambling</b>	<b>3,826,641</b>	<b>4,121,000</b>	<b>2,900,000</b>	<b>2,620,000</b>	
11440001	Taxes on the National Lottery and Other Lotteries	309,230	326,000	316,000	340,000	
11440002	Betting Taxes on Horse Racing, Football etc.	1,047,457	1,130,000	774,000	1,000,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	797,380	840,000	694,000	800,000	
11440004	Passenger Fee on Air Tickets	1,672,574	1,825,000	1,116,000	480,000	
<b>1145</b>	<b>Licence Fees</b>	<b>2,792,786</b>	<b>2,865,000</b>	<b>2,435,000</b>	<b>2,713,000</b>	
11451001	Road Motor Vehicle Licences	1,604,366	1,642,000	1,479,000	1,669,000	
11452002	Company Licences	200,336	216,300	200,000	220,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	13,108	14,700	11,000	12,000	
11452004	Tourist Enterprise Licences	112,311	116,600	70,000	-	
11452005	Gambling Licences	439,088	450,000	315,000	450,000	
11452006	Liquor Licences	22,867	23,300	23,000	23,200	
11452007	Freeport Licences	940	4,100	10,000	11,000	
11452008	Pharmacy Licences	1,414	1,550	1,400	1,500	
11452009	Fishing Vessel Licences	81,540	77,300	83,000	87,500	
11452010	Work/Occupation Permits	277,185	278,300	209,500	200,000	
11452011	Registration of Factories	2,623	2,600	1,900	2,000	
11452012	Registration of Associations	929	1,030	500	500	
11452013	Recruitment Licences	348	620	300	300	
11452099	Miscellaneous	35,730	36,600	30,400	36,000	
<b>115</b>	<b>Taxes on International Trade and Transactions</b>	<b>1,379,403</b>	<b>1,405,000</b>	<b>1,200,000</b>	<b>1,140,000</b>	
11510001	Customs Duties	1,379,403	1,405,000	1,200,000	1,140,000	
<b>116</b>	<b>Other Taxes</b>	<b>1,610,984</b>	<b>1,930,000</b>	<b>1,675,000</b>	<b>4,934,000</b>	
11611001	Environment Protection Fee	424,331	446,000	323,000	164,000	
11611002	Advertising Structure Fee	58,074	57,800	49,000	50,000	
11612001	Special Levy on Banks	934,487	1,085,000	1,085,000	945,000	
11612002	Solidarity Levy on Telecommunication Companies	158,033	310,000	195,000	250,000	
11612003	COVID -19 Levy	-	-	-	2,500,000	
11612004	Levy on Corporates	-	-	-	1,000,000	
11620001	Mauritius Revenue Authority - Penalties	36,059	31,200	23,000	25,000	

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**Table A3: Revenue from Social Contributions**

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>12</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,326,080</b>	<b>1,332,000</b>	<b>1,291,000</b>	<b>4,300,000</b>	
<b>121</b>	<b><u>Social Security Contributions</u></b>	<b>993,592</b>	<b>1,000,000</b>	<b>990,000</b>	<b>3,997,000</b>	
12110001	Employee Contribution under Pension Scheme	993,592	1,000,000	990,000	3,997,000	
<b>122</b>	<b><u>Other Social Contributions</u></b>	<b>332,489</b>	<b>332,000</b>	<b>301,000</b>	<b>303,000</b>	
12210001	Civil Service Family Protection Scheme	325,878	325,000	295,000	297,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,611	7,000	6,000	6,000	

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

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>14</b>	<b>OTHER REVENUE</b>	<b>5,280,162</b>	<b>8,802,000</b>	<b>6,924,000</b>	<b>37,945,000</b>	
<b>141</b>	<b><u>Property Income</u></b>					
<b>1411</b>	<b>Interest</b>	<b>244,088</b>	<b>485,000</b>	<b>242,000</b>	<b>424,000</b>	
14110003	Central Water Authority	-	83,267	-	79,142	
14110004	Mauritius Housing Company Ltd	161	112	112	56	
14110006	National Transport Corporation	120	120	120	120	
14110008	Rose Belle Sugar Estate	60	315	315	250	
14110009	National Housing Development Company Ltd	28,543	26,336	26,336	24,022	
14110012	Development Bank of Mauritius Ltd	2,868	5,761	5,761	2,833	
14110014	Mauritius Broadcasting Corporation	-	3,368	3,368	3,359	
14110015	Airports of Mauritius Co Ltd	9,897	6,713	6,713	7,905	
14110017	Polytechnics Mauritius Ltd	-	48,192	-	42,980	
14110020	Cargo Handling Corporation Ltd	15,364	14,403	14,403	15,152	
14110021	Airport Terminal Operations Ltd	2,654	2,694	2,694	2,634	
14110022	Landscape (Mauritius) Ltd ( <i>ex-BPML</i> )	5,709	5,709	5,709	5,709	
14110050	Loans to Government Officers	119,291	120,000	120,000	116,000	
14110051	Investment of Surplus Balances	51,181	65,000	54,521	18,341	
14110056	Mauritius Cane Industry Authority	275	264	264	248	
14110057	Wastewater Management Authority	-	98,746	-	100,036	
14110071	Irrigation Authority	-	159	159	32	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	-	-	-	3,618	
14110111	District Council of Pamplemousses	809	750	750	691	
14110112	District Council of Riviere du Rempart	635	589	589	543	
14110200	Rodrigues Regional Assembly	-	186	186	80	
14110999	Miscellaneous	6,521	2,316	-	249	
<b>1412</b>	<b>Dividends</b>	<b>185,866</b>	<b>613,000</b>	<b>553,000</b>	<b>150,000</b>	
14120001	Bank of Mauritius	-	-	71,000	-	
14120004	SBM Holdings Ltd	44,858	70,000	30,000	-	
14120005	State Investment Corporation Ltd	17,447	210,000	150,000	-	
14120006	Mauritius Telecom Ltd	87,803	250,000	262,000	140,000	
14120009	State Informatics Ltd	4,607	10,000	10,000	5,000	
14120010	Mauritius Housing Company Ltd	25,174	40,000	25,000	-	
14120999	Miscellaneous	5,978	33,000	5,000	5,000	
<b>1413</b>	<b>Withdrawals from Income of Quasi Corporations</b>	<b>1,138,126</b>	<b>2,600,000</b>	<b>2,653,000</b>	<b>1,220,000</b>	
14130002	Government Lotteries	4,189	-	-	-	
14130005	Information & Communication Technology Authority	36,810	100,000	58,000	40,000	
14130007	Financial Services Commission	797,126	1,400,000	1,295,000	830,000	
14130008	Mauritius Ports Authority	150,000	600,000	300,000	-	
14130009	State Trading Corporation	150,000	500,000	1,000,000	350,000	

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

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>1415</b>	<b>Rent and Royalties</b>	<b>1,192,299</b>	<b>1,260,000</b>	<b>1,018,000</b>	<b>654,000</b>	
14150002	Campment Site Lease	248,001	250,000	270,000	260,000	
14150003	Other Land Leases	934,377	995,000	740,000	384,000	
14150005	Shooting and Fishing Lease	9,921	15,000	8,000	10,000	
<b>142</b>	<b>Sales of Goods and Services</b>					
<b>1422</b>	<b>Administrative Fees</b>	<b>1,252,298</b>	<b>1,308,000</b>	<b>966,000</b>	<b>949,000</b>	
	<b>Judiciary</b>	<b>35,821</b>	<b>37,100</b>	<b>50,000</b>	<b>54,400</b>	
14220001	Court Fees	32,658	34,000	46,000	50,000	
14220002	Ushers' and Interpreters' Fees	3,163	3,100	4,000	4,400	
	<b>Civil Status</b>	<b>29,664</b>	<b>29,700</b>	<b>25,500</b>	<b>30,150</b>	
14220010	Issue of Civil Status Certificates	5,326	5,500	5,100	5,300	
14220011	Fees for Celebration of Civil Marriage	12,315	12,900	8,200	12,350	
14220012	Fees for National Identity Cards	12,023	11,300	12,200	12,500	
	<b>Home Affairs</b>	<b>17,695</b>	<b>17,000</b>	<b>12,200</b>	<b>12,500</b>	
14220020	Issue of Certificates in Connection with Citizenship	11,051	10,300	7,900	8,500	
14220022	Processing Fees for Apostille Services	6,644	6,700	4,300	4,000	
	<b>External Communications</b>	<b>301,322</b>	<b>326,300</b>	<b>212,200</b>	<b>75,300</b>	
14220031	Route Air Navigation Charge	130,530	146,300	98,200	32,500	
14220032	Other Civil Aviation Charges	112,868	113,000	78,400	28,300	
14220034	Scheme of Charge	57,925	67,000	35,600	14,500	
	<b>Arts and Culture</b>	<b>1,232</b>	<b>1,400</b>	<b>975</b>	<b>1,220</b>	
14220040	Fees for Cinema, Video and Theatre Censorship	1,012	1,130	814	1,000	
14220041	Archives Fees	220	270	161	220	
	<b>Shipping</b>	<b>6,979</b>	<b>7,440</b>	<b>7,000</b>	<b>7,920</b>	
14220060	Ship Registration Fees	28	250	-	20	
14220061	Annual Fees	6,951	7,190	7,000	7,900	
	<b>Legal Metrology</b>	<b>5,162</b>	<b>5,500</b>	<b>5,000</b>	<b>5,200</b>	
14220070	Duty on Scales	5,162	5,500	5,000	5,200	
	<b>National Audit Office</b>	<b>18,455</b>	<b>16,000</b>	<b>16,500</b>	<b>16,500</b>	
14220080	Reimbursement towards Cost of Audit Services	18,455	16,000	16,500	16,500	
	<b>Electoral Commissioner's Office</b>	<b>10,429</b>	<b>1,800</b>	<b>1,815</b>	<b>-</b>	
14220090	Refund of Electoral Expenses	10,429	1,800	1,815	-	
	<b>Police</b>	<b>137,340</b>	<b>139,460</b>	<b>107,943</b>	<b>137,000</b>	
14220100	Fees for Police Services	12,815	11,300	10,822	13,000	
14220101	Helicopter and Aircraft Services	6,883	8,500	6,968	7,000	
14220102	Issue of Passports	48,786	51,500	36,615	49,000	
14220103	Issue of Accident Report Form	189	260	89	200	
14220104	Fees for Driving Test	60,469	60,000	47,061	60,200	
14220105	Fees for Certificate of Character	8,198	7,900	6,388	7,600	
	<b>Health</b>	<b>37,895</b>	<b>38,000</b>	<b>29,346</b>	<b>24,500</b>	
14220110	Central Health Laboratory Fees	11,915	12,000	8,246	10,200	
14220112	Overtime Fees	1,862	1,800	2,000	2,100	
14220113	Vaccination Fees	21,676	21,600	17,100	10,000	
14220114	Fumigation and Disinfection Fees	2,442	2,600	2,000	2,200	

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

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	<b>Agriculture</b>	<b>47,479</b>	<b>74,700</b>	<b>38,980</b>	<b>50,360</b>	
14220120	Fees for Veterinary Services	333	390	256	400	
14220121	Importation Fees (Agricultural Produce)	3,689	3,950	1,724	4,150	
14220124	Quarantine Fees	1,379	1,770	700	1,500	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	242	280	300	310	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	25,000	-	-	
14220129	Clearance Fees and Other Fees for Tobacco Products	23,782	25,240	19,200	24,000	
14220130	Clearance Fees and Other Fees for Tea Products	18,054	18,070	16,800	20,000	
	<b>Fisheries</b>	<b>12,356</b>	<b>12,900</b>	<b>10,399</b>	<b>14,000</b>	
14220141	Processing Fees for Inspection	4,552	5,050	5,100	5,500	
14220142	Fees to Operate in Marine Protected Areas	2,678	2,700	662	2,900	
14220143	Fees for Services Provided at the Competent Authority - Seafood	5,126	5,150	4,637	5,600	
	<b>Assay Office</b>	<b>2,712</b>	<b>2,700</b>	<b>2,000</b>	<b>3,000</b>	
14220151	Assaying and Marking Fees	2,712	2,700	2,000	3,000	
	<b>Treasury</b>	<b>1,705</b>	<b>1,700</b>	<b>703</b>	<b>1,200</b>	
14220160	Pension Contribution Reimbursements	265	350	97	200	
14220161	Compensation iro Government-owned Vehicles	1,440	1,350	606	1,000	
	<b>Mauritius Revenue Authority</b>	<b>91,249</b>	<b>93,000</b>	<b>90,686</b>	<b>95,000</b>	
14220165	Overtime and Supervision Fees	24,913	26,000	20,686	25,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	66,336	67,000	70,000	70,000	
	<b>Public Infrastructure</b>	<b>5,715</b>	<b>5,200</b>	<b>4,200</b>	<b>5,000</b>	
14220180	Materials Testing Laboratory Fees	5,715	5,200	4,200	5,000	
	<b>Land Transport</b>	<b>226,157</b>	<b>217,550</b>	<b>120,423</b>	<b>161,000</b>	
14220191	Registration and Transfer of Vehicles	41,516	42,200	37,700	42,000	
14220192	Issue of Student ID Cards	13,390	12,900	7,823	14,000	
14220194	Reservation of Specific Registration Mark	126,938	118,000	36,900	55,000	
14220196	Parking Fees	44,314	44,450	38,000	50,000	
	<b>Housing and Lands</b>	<b>57,129</b>	<b>54,250</b>	<b>24,650</b>	<b>35,525</b>	
14220200	Survey Fee	380	800	250	525	
14220201	Morcellement Fee	36,343	32,850	9,600	20,000	
14220202	Issue of Land Parcel Identification Number	20,406	20,600	14,800	15,000	
	<b>Attorney-General's Office</b>	<b>1,753</b>	<b>1,700</b>	<b>1,305</b>	<b>1,900</b>	
14220230	Commission on Curatelle Deposits	251	360	540	400	
14220232	Processing and Registration Fees for Law Practitioners	1,208	1,030	500	1,200	
14220233	Fee for Change of Name Certificate	295	310	265	300	

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

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	<b>Fire Services</b>	<b>1,766</b>	<b>1,900</b>	<b>1,150</b>	<b>1,500</b>	
14220240	Special Services	1,766	1,900	1,150	1,500	
	<b>Social Security</b>	<b>174,547</b>	<b>193,000</b>	<b>175,000</b>	<b>185,000</b>	
14220250	Benefits Recovered	48,754	43,000	30,000	35,000	
14220251	Reimbursement of Cost of NPF Administration	125,793	150,000	145,000	150,000	
	<b>Industrial Property Office</b>	<b>15,915</b>	<b>16,600</b>	<b>12,425</b>	<b>16,100</b>	
14220260	Trade Marks, Service Marks and Collective Marks	14,897	15,520	11,500	15,000	
14220261	Patent Fees	836	820	650	800	
14220262	Industrial Designs	181	260	275	300	
	<b>Prison Services</b>	<b>3,767</b>	<b>4,100</b>	<b>2,100</b>	<b>2,500</b>	
14220280	Prison Services	3,767	4,100	2,100	2,500	
	<b>Office of the Director of Public Prosecutions</b>	<b>252</b>	<b>300</b>	<b>200</b>	<b>225</b>	
14220291	Provision of Briefs to Counsels	252	300	200	225	
	<b>Economic Development Board</b>	<b>820</b>	<b>2,100</b>	<b>7,300</b>	<b>5,000</b>	
14220300	Processing Fee on Application for Acquisition of IRS, RES and IHS	820	2,100	7,300	5,000	
	<b>Technology, Communication and Innovation</b>	<b>6,983</b>	<b>6,600</b>	<b>6,000</b>	<b>7,000</b>	
14220310	Data Controller Registration and Renewal Fee	6,983	6,600	6,000	7,000	
<b>1423</b>	<b>Incidental Sales by Non Market Establishments</b>	<b>223,907</b>	<b>121,000</b>	<b>100,000</b>	<b>112,000</b>	
	<b>Meteorological Services</b>	<b>17,749</b>	<b>22,800</b>	<b>13,675</b>	<b>10,190</b>	
14230020	Sale of Weather Data	17,748	22,790	13,665	10,180	
14230021	Sale of Ephemerides	1	10	10	10	
	<b>Government Printing</b>	<b>20,253</b>	<b>16,400</b>	<b>15,000</b>	<b>23,000</b>	
14230030	Sale of Publications	20,253	16,400	15,000	23,000	
	<b>Agriculture</b>	<b>16,526</b>	<b>16,700</b>	<b>13,950</b>	<b>16,700</b>	
14230041	Sale of Seeds	1,924	2,400	1,800	2,000	
14230042	Sale of Plants, Fruits and Agricultural Produce	7,102	7,200	5,300	6,700	
14230044	Sale of Poultry and Eggs	5,051	4,100	5,000	5,500	
14230046	Sale of Forest Produce	2,449	3,000	1,850	2,500	
	<b>Fisheries</b>	<b>436</b>	<b>550</b>	<b>500</b>	<b>560</b>	
14230060	Sale of Produce	436	550	500	560	
	<b>Housing and Lands</b>	<b>700</b>	<b>750</b>	<b>655</b>	<b>750</b>	
14230070	Sale of Sand	52	60	30	50	
14230071	Sale of Maps, Reproductions and Copyright Fees	648	690	625	700	
	<b>Prison Services</b>	<b>504</b>	<b>750</b>	<b>570</b>	<b>600</b>	
14230080	Sale of Farm Produce	500	750	570	600	
14230081	Sale of Concrete Blocks	4	-	-	-	
	<b>Health</b>	<b>3,698</b>	<b>1,350</b>	<b>1,150</b>	<b>1,200</b>	
14230090	Sale of Drugs, Serum and Sundry Appliances	3,698	1,350	1,150	1,200	
	<b>Treasury</b>	<b>14,397</b>	<b>11,700</b>	<b>8,500</b>	<b>9,000</b>	
14230100	Sale of Stores	14,397	11,700	8,500	9,000	
	<b>Public Utilities</b>	<b>149,643</b>	<b>50,000</b>	<b>46,000</b>	<b>50,000</b>	
14230110	Sale of Ground Water	149,643	50,000	46,000	50,000	



**APPENDIX A: REVENUE**

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

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>14299</b>	<b>Miscellaneous Sales of Goods and Services</b>	<b>431,236</b>	<b>392,000</b>	<b>341,000</b>	<b>364,000</b>	
14299001	Judiciary	294	350	515	1,000	
14299004	Land Transport	65,999	66,950	51,800	55,000	
14299005	Police	51,379	43,250	34,500	35,000	
14299006	Health	44,645	44,380	35,000	40,000	
14299007	Agriculture	12,303	12,360	12,100	14,000	
14299008	Fisheries	8,878	9,500	6,800	10,500	
14299009	Treasury	787	820	500	600	
14299010	Education	51,485	13,390	7,100	10,000	
14299011	Public Infrastructure	-	110	-	-	
14299012	Labour	3,588	3,700	2,700	2,800	
14299013	Attorney-General's Office	653	1,030	450	1,000	
14299014	Fire Services	4,419	3,380	11,500	5,000	
14299016	Rental of Government Property (Buildings)	29,564	29,870	10,000	12,000	
14299017	Overpayment Made in Previous Years	38,073	41,200	40,535	40,000	
14299018	Commission on Salary Deductions	1,383	1,440	1,300	1,400	
14299019	Shipping	5,629	5,180	5,200	5,700	
14299999	Miscellaneous	112,158	115,090	121,000	130,000	
<b>143</b>	<b>Fines, Penalties and Forfeits</b>	<b>339,143</b>	<b>376,000</b>	<b>295,000</b>	<b>377,000</b>	
14310001	Judiciary	310,824	350,000	275,000	354,000	
14310002	Road Transport - Penalty Fees for Parking Offences	12,873	12,600	7,500	10,000	
14310003	Treasury	15,446	13,400	12,500	13,000	
<b>144</b>	<b>Transfers</b>	<b>273,199</b>	<b>1,647,000</b>	<b>756,000</b>	<b>33,695,000</b>	
14412001	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Special Funds	44,236	1,400,000	575,000	480,000	f(1)
14412002	Contribution in respect of Tourism Development Projects on State Lands	23,672	17,000	5,650	15,000	f(2)
14412003	Exceptional Contribution from Bank of Mauritius	-	-	-	33,000,000	
14412999	Other - incl. Miscellaneous and Unidentified Revenue	205,291	230,000	175,350	200,000	f(3)

**APPENDIX A: REVENUE**

**Table A5: Revenue from External Grants and Transfers**

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>13</b>	<b>EXTERNAL GRANTS</b>	<b>1,647,913</b>	<b>6,335,000</b>	<b>4,460,000</b>	<b>3,020,000</b>	
<b>131</b>	<b>Grants from Foreign Governments</b>	<b>1,576,164</b>	<b>5,660,000</b>	<b>4,168,000</b>	<b>2,178,000</b>	
13120100	Government of Australia	13,846	7,000	9,000	2,500	
13120300	Government of the People's Republic of China	-	900,000	700,000	400,000	
13120301	Government of the Republic of India	1,460,908	4,720,000	3,434,000	1,662,000	
13120501	Government of Japan	101,410	33,000	25,000	113,500	
<b>132</b>	<b>Grants from International Organisations</b>	<b>71,749</b>	<b>675,000</b>	<b>292,000</b>	<b>842,000</b>	
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	10,915	17,000	12,000	15,000	
13210002	AFD - Programme de Renforcement des Capacités	-	-	502	-	
13210010	AU - Global Monitoring for Environment and Security	-	19,000	16,241	56,000	
13210021	AFB - Climate Change Adaptation Study for Port	-	5,400	-	-	
13210027	AFD - Consultancy on Development of Action Plan for Land Drainage Authority	-	15,000	-	-	
13210032	AFD - Restructuring of Employment Information Centres	-	5,201	1,000	800	
13210033	AFD - Study on Operation and Productivity of CHCL	3,764	12,000	8,000	8,000	
13210034	AFD - Formation Professionnelle	559	8,809	5,211	4,900	
13210038	AFD - Study on Waste Recycling and Resource Recovery Strategy	750	3,437	-	300	
13210039	AFD - Technical Assistance to Landscape (Mauritius) Ltd	3,609	-	-	-	
13210040	GEF - Nationally Appropriate Mitigation Action	1,035	8,665	4,000	6,352	
13210041	GEF - National Communication	1,592	-	740	3,000	f(4)
13210043	GEF - Minimata Convention on Mercury	304	-	-	-	
13210044	GEF - Biennial Update	1,060	7,235	4,020	3,902	
13210045	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	2,800	44,000	46,000	52,000	
13210056	GCF - Transformational Shift to Low Carbon Economy	-	-	22,200	6,600	
13210057	GCF - Climate Change Vulnerability and Adaptation Study for the Port	-	5,683	3,252	4,792	
13210060	EU - Mauritius Fisheries Partnership Agreement	8,719	14,200	10,000	23,150	
13210062	EU - Greening the Value Chain of Tour Operators	-	8,000	8,000	8,000	
13210063	EU - Promotion of Respect for Human Rights	-	4,000	-	-	
13210064	EU DeSIRA - Supporting Sustainable Agriculture	-	64,352	-	65,000	
13210065	EU - Protecting and Promoting the Rights	-	-	250	-	
13210066	EU - Action Plan on Polytechnic	-	-	1,100	5,880	
13210100	EDF - National Indicative Programme under 11th EDF	89	12,554	6,966	171,600	
13210301	AFD - FEXTE Technical Assistance on Electrical System	-	-	6,600	11,000	
13210302	AFD - FEXTE Technical Assistance on Water Obsevatory	-	-	3,000	8,900	
13210303	AFD - Protocole d'Entente Adapt'Action	-	-	14,185	36,561	
13210304	AFD - Consultancy for National Disaster Risk Reduction and Management Centre	-	-	-	7,600	
13210700	UNDP - Project Preparation Grant	1,832	7,735	-	-	
13210701	UNDP - Technical Assistance	-	-	600	21,200	

## APPENDIX A: REVENUE

**Table A5: Revenue from External Grants and Transfers**

Code	Description of Revenue Items	2018/19	2019/20		2020/21	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13210760	UNEP - Global Fuel Economy Initiative	2,384	-	412	-	
13210761	UNEP - Institutional Strengthening Fund	136	660	2,398	100	
13210762	UNEP - Switch Africa Green	2,415	-	152	120	
13210763	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	334	-	100	200	
13210780	Multilateral Fund - HCFC Phase out Management Plan	-	1,930	718	730	
13210802	COMESA - International Comparison Programme Surveys	282	-	-	-	
13210820	SADC - Trade Related Facility Programme	7,008	15,200	4,000	30,000	
13210840	CDSF - Enhancing the Resilience of Vulnerable Communities to Climate Change	-	1,500	-	-	
13210860	EC - Shared Environmental Information System	194	535	535	-	
13210880	DBSA - Technical Assistance	-	-	2,600	6,450	
13210900	IAEA - Nuclear Medicine Project	-	12,000	-	-	
13210920	WB - Statistical Capacity Building	3,321	6,250	6,250	-	
13220020	ADFD - Construction of New Eye Hospital	-	200,000	-	175,000	
13220611	EDF - Decentralised Cooperation Programme	296	10,000	5,000	12,100	
13220617	EDF - Global Climate Change Alliance Plus	-	23,260	6,860	12,400	
13220620	EDF - Regional Interim Economic Partnership Agreement under 10th EDF	7,359	-	-	-	
13220622	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	4,399	137,383	86,911	84,363	
13220801	AFB - Climate Change Adaptation Programme	6,472	-	2,197	-	
13220999	Miscellaneous	122	4,011	-	-	
<b>14</b>	<b>OTHER REVENUE</b>	<b>1,710,611</b>	<b>590,000</b>	<b>-</b>	<b>27,000,000</b>	
<b>144</b>	<b>Transfers</b>	<b>1,710,611</b>	<b>590,000</b>	<b>-</b>	<b>27,000,000</b>	
14422001	Transfers from Special Funds	<b>1,710,611</b>	<b>590,000</b>	-	-	f(5)
14422003	Exceptional Contribution from Bank of Mauritius	-	-	-	27,000,000	

(1): Previously recorded under code "14599003"

(2): Previously recorded under code "14599004"

(3): Previously recorded under code "14599999"

(4): Previously known as "GEF - Third National Communication"

(5): Previously recorded under code "14599002"

### Abbreviations

ADFD:	Abu Dhabi Fund for Development
AFB:	Adaptation Fund Board
AFD:	Agence Française de Développement
AU:	African Union
CDSF:	Climate for Development in Africa Special Fund
COMESA:	Common Market for Eastern and Southern Africa
EDF:	European Development Fund
DBSA:	Development Bank Southern Africa
EC:	European Commission
EU:	European Union
GCF:	Green Climate Fund
GEF:	Global Environment Facility
IAEA:	International Atomic Energy Agency
SADC:	Southern African Development Community
UNDP:	United Nations Development Programme
UNEP:	United Nations Environment Programme
WB:	World Bank

**APPENDIX A: REVENUE**

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

	2018/19	2019/20	2020/21
<b><u>SUMMARY</u></b>			
1 Personal Income Tax	0.16%	0.18%	0.19%
2 Corporate Income Tax	0.68%	0.75%	0.86%
3 Value Added Tax	1.30%	1.52%	1.52%
4 Customs Duty	0.05%	0.07%	0.07%
5 Excise Duty	0.18%	0.18%	0.18%
<b>TOTAL</b>	<b><u>2.37%</u></b>	<b><u>2.70%</u></b>	<b><u>2.82%</u></b>
<b>1 <u>Personal Income Tax*</u></b>	<b><u>0.16%</u></b>	<b><u>0.18%</u></b>	<b><u>0.19%</u></b>
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.05%	0.06%	0.06%
b Interest Relief on secured Housing Loan	0.07%	0.08%	0.09%
c Deduction for premium contribution to a Medical Insurance Scheme	0.03%	0.03%	0.03%
d Solar Energy Investment Allowance	0.002%	0.002%	0.003%
e Deduction for Household Employees	0.003%	0.003%	0.003%
<b>2 <u>Corporate Income Tax*</u></b>	<b><u>0.68%</u></b>	<b><u>0.75%</u></b>	<b><u>0.86%</u></b>
a Exempt Income	0.29%	0.32%	0.37%
b Annual Allowance	0.36%	0.40%	0.45%
c Investment Allowance	0.01%	0.01%	0.01%
d Research and Development	0.001%	0.001%	0.001%
e Overseas Marketing	0.02%	0.02%	0.03%
<b>3 <u>Value Added Tax</u></b>	<b><u>1.30%</u></b>	<b><u>1.52%</u></b>	<b><u>1.52%</u></b>
a Zero-Rated Supplies other than Exports	3.71%	3.25%	3.27%
b Exempt Supplies	1.29%	1.27%	1.25%
c Taxable Supplies Made to Exempt Bodies	0.16%	0.12%	0.12%
d Exemptions under the Customs Tariff Act and Excise Act	0.04%	0.04%	0.04%
e Zero-Rated Inputs (Local and Imported)	-2.58%	-2.06%	-2.08%
f Taxable Inputs on which No Credit is Allowed	-0.49%	-0.39%	-0.39%
g Exempt Inputs (Local and Imported)	-0.83%	-0.71%	-0.69%
<b>4 <u>Customs Duty**</u></b>	<b><u>0.05%</u></b>	<b><u>0.07%</u></b>	<b><u>0.07%</u></b>
a Plastics and Rubber	0.01%	0.01%	0.01%
b Base Metal and Articles Thereof	0.006%	0.003%	0.003%
c Furniture	0.01%	0.01%	0.01%
d Paper and Paperboard	0.005%	0.004%	0.004%
e Sugar	0.01%	0.03%	0.03%
f Others	0.01%	0.01%	0.01%
<b>5 <u>Excise Duty</u></b>	<b><u>0.18%</u></b>	<b><u>0.18%</u></b>	<b><u>0.18%</u></b>
a Motor Vehicles	0.18%	0.16%	0.16%

Notes: \* For assessment year

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