

APPENDIX A: REVENUE

Table A1: Summary of Revenue

						Rs 000
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		86,017,736	93,987,000	91,800,000	99,525,000	
11	TAXES	78,223,732	84,720,000	83,611,000	92,259,000	
111	Taxes on Income and Profits	19,175,918	20,554,000	21,429,000	23,282,000	
113	Taxes on Property	5,858,859	6,209,000	5,865,000	6,293,000	
114	Taxes on Goods and Services	50,130,468	55,082,000	53,482,000	59,564,000	
115	Taxes on International Trade and Transactions	1,343,142	1,150,000	1,200,000	1,305,000	
116	Other Taxes	1,715,347	1,725,000	1,635,000	1,815,000	
12	SOCIAL CONTRIBUTIONS	1,375,242	1,417,000	1,400,000	1,545,000	
121	Social Security Contributions	1,020,002	1,050,000	1,033,000	1,173,000	
122	Other Social Contributions	355,240	367,000	367,000	372,000	
14	OTHER REVENUE	6,418,761	7,850,000	6,789,000	5,721,000	
141	Property Income	3,929,088	5,578,500	4,446,000	3,538,000	
142	Sales of Goods and Services	1,723,066	1,695,000	1,694,000	1,748,000	
143	Fines, Penalties and Forfeits	244,244	249,500	250,000	280,000	
145	Miscellaneous Revenue	522,363	327,000	399,000	155,000	
CAPITAL REVENUE		2,244,663	8,413,000	2,890,000	12,717,000	
13	GRANTS	333,394	6,413,000	2,890,000	6,978,000	
131	Grants from Foreign Governments	114,943	4,730,405	1,806,750	6,300,000	
132	Grants from International Organisations	218,451	1,682,595	1,083,250	678,000	
14	OTHER REVENUE	1,911,269	2,000,000	-	5,739,000	
145	Miscellaneous Revenue	1,911,269	2,000,000	-	5,739,000	
GRAND TOTAL		88,262,399	102,400,000	94,690,000	112,242,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Code	Description of Revenue Items	Rs 000				Notes
		2015/16 Actual	2016/17 Estimates Revised Estimates		2017/18 Estimates	
11	TAXES	78,223,732	84,720,000	83,611,000	92,259,000	
111	<u>Taxes on Income and Profits</u>	19,175,918	20,554,000	21,429,000	23,282,000	
11110001	Income Tax - Individuals	7,620,774	8,270,000	8,670,000	9,467,000	
11120001	Income Tax - Companies & Bodies Corporate	10,458,691	11,069,000	11,569,000	12,525,000	
11130001	Tax Deduction at Source (TDS)	1,096,453	1,215,000	1,190,000	1,290,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property	3,820	6,000	5,000	5,000	
11310001	Campement Site Tax	2,234	3,000	2,500	3,000	
11310002	Campement Tax	1,586	3,000	2,500	2,000	
1134	Taxes on Financial and Capital Transactions	5,691,634	6,033,000	5,830,000	6,223,000	
11340001	Land Transfer Tax	1,831,405	1,940,000	1,940,000	2,110,000	
11340002	Registration Duty on Transfer of Immovable Property	1,942,968	2,050,000	1,920,000	1,990,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	119,174	130,000	210,000	200,000	
11340004	Registration Duty on Transfer of Shares	173,874	185,000	50,000	110,000	
11340005	Registration Duty on Transfer of Motor Vehicles	1,265,793	1,350,000	1,360,000	1,430,000	
11340007	Registration Duty on Fixed and Floating Charges	164,407	170,000	155,000	170,000	
11340009	Stamp Duties	105,204	108,000	110,000	115,000	
11340999	Miscellaneous	88,810	100,000	85,000	98,000	
1135	Other Non Recurrent Taxes on Property	163,404	170,000	30,000	65,000	
11350001	Land Conversion Tax	163,404	170,000	30,000	65,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services	28,804,960	31,430,000	30,230,000	32,835,000	
11411001	Value Added Tax	28,804,960	31,430,000	30,230,000	32,835,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	15,632,503	17,439,000	17,067,000	20,180,000	
11420001	Spirits, Liquors and Alcoholic Beverages	4,602,894	5,040,000	4,840,000	5,150,000	
11420002	Tobacco Products	4,196,356	4,955,000	4,755,000	5,260,000	
11420003	Motor Vehicles and Motor Cycles	2,582,075	2,990,000	3,050,000	3,410,000	
11420004	Petroleum Products (including MID Levy)	3,438,213	3,500,000	3,605,000	5,485,000	
11420005	PET Bottles and Other Plastic Products	235,141	210,000	210,000	230,000	
11420006	Sugar Content of Sugar Sweetened Beverages	345,102	480,000	370,000	375,000	
11420007	Energy Inefficient Electrical Appliances	2,019	7,000	2,000	3,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	-	37,000	15,000	16,000	
11420999	Miscellaneous	230,703	220,000	220,000	251,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

Rs 000

Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
1144	Taxes on Specific Services and Gambling	3,162,685	3,560,000	3,595,000	3,825,000	
11440001	Taxes on the National Lottery and Other Lotteries	386,728	310,000	235,000	215,000	
11440002	Betting Taxes on Horse Racing, Football etc.	886,885	920,000	920,000	990,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	651,577	750,000	750,000	810,000	
11440004	Passenger Fee on Air Tickets	1,230,468	1,580,000	1,690,000	1,810,000	
11440006	Levy on Messaging Services	7,026	-	-	-	
1145	Licence Fees	2,530,320	2,653,000	2,590,000	2,724,000	
11451001	Road Motor Vehicle Licences	1,429,551	1,525,000	1,500,000	1,600,000	
11452002	Company Licences	196,273	200,000	200,000	210,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	16,428	21,000	16,000	16,000	
11452004	Tourist Enterprise Licences	109,680	115,000	115,000	115,000	
11452005	Gambling Licences	437,955	440,000	440,000	440,000	
11452006	Liquor Licences	22,993	20,000	20,000	20,000	
11452007	Freeport Licences	7,310	8,300	8,300	8,300	
11452008	Pharmacy Licences	1,343	2,200	2,000	2,000	
11452009	Fishing Vessel Licences	52,950	53,000	40,000	54,000	
11452010	Work/Occupation Permits	203,303	210,000	200,000	210,000	
11452011	Registration of Factories	2,767	3,500	3,000	3,000	
11452012	Registration of Associations	614	800	800	800	
11452013	Recruitment Licences	720	750	750	750	
11452099	Miscellaneous	48,433	53,450	44,150	44,150	
115	Taxes on International Trade and Transactions	1,343,142	1,150,000	1,200,000	1,305,000	
11510001	Customs Duties	1,343,142	1,150,000	1,200,000	1,305,000	
116	Other Taxes	1,715,347	1,725,000	1,635,000	1,815,000	
11610002	Corporate Social Responsibility	147,451	-	-	-	
11611001	Environment Protection Fee	402,607	420,000	380,000	405,000	
11611002	Advertising Structure Fee	63,904	70,000	70,000	70,000	
11612001	Special Levy on Banks	771,496	850,000	850,000	950,000	
11612002	Solidarity Levy on Telecommunication Companies	307,890	355,000	305,000	355,000	
11620001	Mauritius Revenue Authority - Penalties	21,999	30,000	30,000	35,000	

APPENDIX A: REVENUE

Table A3: Revenue from Social Contributions

Rs 000

Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	1,375,242	1,417,000	1,400,000	1,545,000	
121	<u>Social Security Contributions</u>	1,020,002	1,050,000	1,033,000	1,173,000	
12110001	Employee Contribution under Pension Scheme	1,020,002	1,050,000	1,033,000	1,173,000	
122	<u>Other Social Contributions</u>	355,240	367,000	367,000	372,000	
12210001	Civil Service Family Protection Scheme	348,778	360,000	360,000	365,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,462	7,000	7,000	7,000	

APPENDIX A: REVENUE

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

						Rs 000
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	6,418,761	7,850,000	6,789,000	5,721,000	
141	Property Income					
1411	Interest	359,998	405,000	245,000	423,000	
14110002	Central Electricity Board	38,386	25,075	7,658	2,677	
14110003	Central Water Authority	125,061	106,113	75,110	98,454	
14110004	Mauritius Housing Company Ltd	365	303	303	240	
14110006	National Transport Corporation	120	120	120	120	
14110008	Rose Belle Sugar Estate	234	1,084	1,084	3,272	
14110009	National Housing Development Company Ltd	15,552	21,159	14,705	20,294	
14110010	Business Parks of Mauritius Ltd	3,666	7,177	6,958	-	
14110011	Industrial and Vocational Training Board	2,959	-	50	-	
14110012	Development Bank of Mauritius Ltd	7,154	6,803	3,153	6,242	
14110015	Airports of Mauritius Co Ltd	5,881	5,181	6,581	9,515	
14110020	Cargo Handling Corporation Ltd	-	-	-	10,800	
14110021	Airport Terminal Operations Ltd	-	-	-	5,400	
14110022	Landscape (Mauritius) Ltd (<i>ex-BPML</i>)	-	-	-	7,177	
14110050	Loans to Government Officers	103,594	105,000	106,690	105,000	
14110051	Investment of Surplus Balances	50,237	16,246	15,267	21,837	
14110054	District Council of Pamplemousses	2,084	1,654	1,849	1,549	<i>f(1)</i>
14110055	Mauritius Shipping Corporation	-	1,883	-	713	
14110056	Mauritius Cane Industry Authority	310	298	296	280	
14110057	Wastewater Management Authority	-	100,580	-	107,791	
14110071	Irrigation Authority	-	820	-	913	
14110200	Rodrigues Regional Assembly	12	504	239	398	
14110999	Miscellaneous	4,384	5,000	4,937	20,328	
1412	Dividends	319,268	1,238,500	291,000	525,000	
14120002	Air Mauritius Ltd	-	-	8,565	10,000	
14120004	SBM Holdings Ltd	59,810	94,500	30,000	65,000	
14120005	State Investment Corporation Ltd	-	400,000	-	300,000	
14120006	Mauritius Telecom Ltd	220,779	410,000	-	-	
14120008	Airports of Mauritius Co Ltd	-	290,000	211,000	100,000	
14120009	State Informatics Ltd	6,687	10,000	7,000	10,000	
14120010	Mauritius Housing Company Ltd	23,341	24,000	24,000	30,000	
14120999	Miscellaneous	8,650	10,000	10,435	10,000	
1413	Withdrawals from Income of Quasi Corporations	2,289,255	2,940,000	2,940,000	1,560,000	
14130005	Information & Communication Technology Authority	40,000	190,000	190,000	210,000	
14130007	Financial Services Commission	699,255	950,000	950,000	750,000	
14130008	Mauritius Ports Authority	100,000	100,000	100,000	100,000	
14130009	State Trading Corporation	1,450,000	1,700,000	1,700,000	500,000	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	960,567	995,000	970,000	1,030,000	
14150002	Campement Site Lease	268,918	315,000	215,000	220,000	
14150003	Other Land Leases	676,925	680,000	740,000	795,000	
14150005	Shooting and Fishing Lease	14,724	-	15,000	15,000	
142	Sales of Goods and Services					
1422	Administrative Fees	1,266,279	1,271,500	1,202,000	1,316,000	
	Judiciary	41,293	41,200	38,000	42,300	
14220001	Court Fees	37,130	37,000	34,000	38,000	
14220002	Ushers' and Interpreters' Fees	4,163	4,200	4,000	4,300	
	Civil Status	25,044	25,200	25,800	26,100	
14220010	Issue of Civil Status Certificates	4,373	4,500	5,000	5,000	
14220011	Fees for Celebration of Civil Marriage	13,253	13,200	13,300	13,500	
14220012	Fees for National Identity Cards	7,418	7,500	7,500	7,600	
	Home Affairs	11,072	14,000	14,300	15,000	
14220020	Issue of Certificates in Connection with Citizenship	7,830	8,000	7,700	8,000	
14220022	Processing Fees for Apostille Services	3,242	6,000	6,600	7,000	
	External Communications	264,345	278,500	281,000	285,500	
14220031	Route Air Navigation Charge	126,811	136,000	135,000	136,500	
14220032	Other Civil Aviation Charges	89,251	92,500	95,000	96,000	
14220034	Scheme of Charge	48,283	50,000	51,000	53,000	
	Arts and Culture	3,067	3,300	980	1,270	
14220040	Fees for Cinema, Video and Theatre Censorship	2,881	3,100	800	1,000	
14220041	Archives Fees	186	200	180	270	
	Shipping	7,997	8,600	8,300	8,400	
14220060	Ship Registration Fees	17	100	100	100	
14220061	Annual Fees	7,979	8,500	8,200	8,300	
	Legal Metrology	4,931	5,150	5,000	5,200	
14220070	Duty on Scales	4,931	5,150	5,000	5,200	
	National Audit Office	15,080	15,500	15,700	15,500	
14220080	Reimbursement towards Cost of Audit Services	15,080	15,500	15,700	15,500	
	Electoral Commissioner's Office	-	-	9,000	12,000	
14220090	Refund of Electoral Expenses	-	-	9,000	12,000	
	Police	172,832	173,050	133,700	227,350	
14220100	Fees for Police Services	109,560	112,000	60,000	114,000	
14220101	Helicopter and Aircraft Services	8,846	5,000	15,000	9,000	
14220102	Issue of Passports	47,719	49,000	51,400	52,000	
14220103	Issue of Accident Report Form	50	50	100	50	
14220104	Fees for Driving Test	-	-	-	45,000	f(2)
14220105	Fees for Certificate of Character	6,657	7,000	7,200	7,300	f(3)
	Health	17,996	18,700	29,800	31,700	
14220110	Central Health Laboratory Fees	9,914	10,500	10,000	11,000	
14220112	Overtime Fees	2,565	2,600	2,400	2,700	
14220113	Vaccination Fees	3,179	3,200	15,000	15,500	
14220114	Fumigation and Disinfection Fees	2,338	2,400	2,400	2,500	

APPENDIX A: REVENUE

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

						Rs 000
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
	Agriculture	40,026	64,050	43,370	70,800	
14220120	Fees for Veterinary Services	208	250	300	350	
14220121	Importation Fees (Agricultural Produce)	4,133	4,500	4,320	5,000	
14220123	Pest Control for Fruit Trees	-	150	-	-	
14220124	Quarantine Fees	2,358	450	2,400	3,000	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	351	-	350	450	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	25,000	-	25,000	
14220129	Clearance Fees and Other Fees for Tobacco Products	24,292	25,000	21,000	22,000	
14220130	Clearance Fees and Other Fees for Tea Products	8,684	8,700	15,000	15,000	
	Fisheries	24,501	12,000	11,000	20,270	
14220141	Processing Fees for Inspection	4,251	5,000	4,000	4,500	
14220142	Fees to Operate in Marine Protected Areas	1,559	1,800	1,600	1,700	
14220143	Fees for Services Provided at the Competent Authority - Seafood	4,809	5,200	5,400	5,600	
14220144	Fishing Access Rights	13,881	-	-	8,470	
	Assay Office	2,545	2,600	2,500	3,600	
14220151	Assaying and Marking Fees	2,545	2,600	2,500	3,600	
	Treasury	1,339	1,800	700	700	
14220160	Pension Contribution Reimbursements	425	600	200	200	
14220161	Compensation iro Government-owned Vehicles	914	1,200	500	500	
	Mauritius Revenue Authority	101,410	104,000	95,000	98,925	
14220165	Overtime and Supervision Fees	18,502	19,000	23,000	23,925	
14220168	Fees for Tax Residency Certificates and Tax Rulings	82,908	85,000	72,000	75,000	
	Education	6	10	10	10	
14220170	Education Fees	6	10	10	10	
	Public Infrastructure	2,716	3,000	2,300	2,500	
14220180	Materials Testing Laboratory Fees	2,716	3,000	2,300	2,500	
	Land Transport	292,754	235,400	252,000	191,000	
14220190	Fees for Examination of Motor Vehicles	120,318	46,000	65,000	-	f(4)
14220191	Registration and Transfer of Vehicles	116,095	127,000	133,000	84,000	
14220192	Issue of Student ID Cards	14,547	17,400	14,000	15,000	
14220194	Reservation of Specific Registration Mark	-	-	-	50,000	f(5)
14220196	Parking Fees	41,793	45,000	40,000	42,000	
	Housing and Lands	71,136	87,700	56,300	73,200	
14220200	Survey Fee	832	700	1,100	1,200	
14220201	Morcellement Fee	46,985	52,000	32,500	42,000	
14220202	Issue of Land Parcel Identification Number	23,319	35,000	22,700	30,000	
	Attorney-General's Office	2,333	2,550	3,600	3,850	
14220230	Commission on Curatelle Deposits	478	500	1,100	1,200	
14220232	Processing and Registration Fees for Law Practitioner	1,435	1,600	2,100	2,200	
14220233	Fee for Change of Name Certificate	420	450	400	450	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
	Fire Services	377	400	1,390	1,000	
14220240	Special Services	377	400	1,390	1,000	
	Social Security	131,682	141,500	140,900	146,500	
14220250	Benefits Recovered	1,534	1,500	900	1,500	
14220251	Reimbursement of Cost of NPF Administration	130,148	140,000	140,000	145,000	
	Industrial Property Office	17,332	17,890	17,550	18,125	
14220260	Trade Marks, Service Marks and Collective Marks	16,500	17,000	16,500	17,000	
14220261	Patent Fees	700	750	750	800	
14220262	Industrial Designs	132	140	300	325	
	Prison Services	2,496	2,600	2,400	2,500	
14220280	Prison Services	2,496	2,600	2,400	2,500	
	Office of the Director of Public Prosecutions	261	300	200	200	
14220291	Provision of Briefs to Counsels	261	300	200	200	
	Board of Investment	5,280	5,500	5,000	5,500	
14220300	Processing Fee on Application for Acquisition of IRS, RES and IHS	5,280	5,500	5,000	5,500	
	Technology, Communication and Innovation	6,430	7,000	6,200	7,000	
14220310	Data Controller Registration and Renewal Fee	6,430	7,000	6,200	7,000	
1423	Incidental Sales by Non Market Establishments	159,792	93,100	130,000	92,000	
	Government Information Service	-	5	-	-	
14230010	Sale of Overseas News	-	5	-	-	
	Meteorological Services	15,621	16,470	16,235	16,850	
14230020	Sale of Weather Data	15,597	16,445	16,225	16,820	
14230021	Sale of Ephemerides	24	25	10	30	
	Government Printing	17,954	13,500	14,500	15,000	
14230030	Sale of Publications	17,954	13,500	14,500	15,000	
	Agriculture	13,845	14,400	15,100	15,300	
14230041	Sale of Seeds	2,478	2,700	2,700	2,800	
14230042	Sale of Plants, Fruits and Agricultural Produce	5,900	6,000	6,500	7,000	
14230044	Sale of Poultry and Eggs	3,841	3,900	3,100	2,500	
14230046	Sale of Forest Produce	1,626	1,800	2,800	3,000	
	Fisheries	22	30	15	20	
14230060	Sale of Produce	22	30	15	20	
	Housing and Lands	901	955	600	730	
14230070	Sale of Sand	3	5	25	30	
14230071	Sale of Maps, Reproductions and Copyright Fees	899	950	575	700	
	Prison Services	1,440	1,540	1,550	1,000	
14230080	Sale of Farm Produce	1,400	1,500	1,550	1,000	
14230081	Sale of Concrete Blocks	40	40	-	-	
	Health	1,054	1,200	1,000	1,100	
14230090	Sale of Drugs, Serum and Sundry Appliances	1,054	1,200	1,000	1,100	
	Treasury	3,942	5,000	5,000	6,000	
14230100	Sale of Stores	3,942	5,000	5,000	6,000	
	Public Utilities	105,012	40,000	76,000	36,000	
14230110	Sale of Ground Water	105,012	40,000	76,000	36,000	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
14299	Miscellaneous Sales of Goods and Services	296,995	330,400	362,000	340,000	
14299001	Judiciary	8,497	8,500	8,500	8,600	
14299004	Land Transport	63,234	56,500	56,500	58,500	
14299005	Police	51,283	54,000	55,000	56,000	
14299006	Health	16,537	28,000	26,000	28,000	
14299007	Agriculture	5,418	6,700	3,000	3,000	
14299008	Fisheries	5,154	5,300	5,300	5,400	
14299009	Treasury	243	200	800	200	
14299010	Education	7,077	7,500	12,800	9,500	
14299011	Public Infrastructure	458	700	100	100	
14299012	Labour	2,503	2,600	2,000	2,500	
14299013	Attorney-General's Office	676	7,000	11,000	7,000	
14299014	Fire Services	1,256	1,300	1,000	1,000	
14299016	Rental of Government Property (Buildings)	5,709	6,000	12,000	12,000	
14299017	Overpayment Made in Previous Years	39,553	40,000	40,000	40,000	
14299018	Commission on Salary Deductions	1,510	1,600	1,500	1,600	
14299019	Shipping	-	7,500	6,000	6,500	
14299999	Miscellaneous	87,889	97,000	120,500	100,100	
143	Fines, Penalties and Forfeits	244,244	249,500	250,000	280,000	
14310001	Judicial	218,153	220,000	225,000	250,000	
14310002	Road Transport - Penalty Fees for Parking Offences	14,065	16,500	11,000	15,000	
14310003	Treasury	12,026	13,000	14,000	15,000	
145	Miscellaneous Revenue	522,363	327,000	399,000	155,000	
14599003	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Special Funds	355,199	145,000	145,000	-	
14599004	Contribution in respect of Tourism Development Projects on State Lands	10,495	27,000	-	10,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	156,669	155,000	254,000	145,000	

APPENDIX A: REVENUE

Table A5: Revenue from External Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
13	EXTERNAL GRANTS	333,394	6,413,000	2,890,000	6,978,000	
131	Grants from Foreign Governments	114,943	4,730,405	1,806,750	6,300,000	
13120100	Government of Australia	-	15,405	18,500	21,000	
13120300	Government of the People's Republic of China	114,544	330,000	4,250	629,000	
13120301	Government of the Republic of India	-	4,085,000	1,669,000	5,386,000	
13120302	Government of United Kingdom	399	-	-	-	
13120501	Government of Japan	-	300,000	115,000	264,000	f(6)
132	Grants from International Organisations	218,451	1,682,595	1,083,250	678,000	
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	17,394	31,300	31,300	31,300	
13210002	AFD - Programme de Renforcement des Capacités Commerciales	-	-	-	-	
13210003	GEF - Persistent Organic Pollutants	310	-	-	-	
13210004	GEF - Energy Efficiency and Conservation	19,702	-	-	-	
13210005	ADB - Debt Management	1,907	-	-	-	
13210006	ADB - Statistical Capacity Building	4,835	12,200	-	8,455	
13210027	AFD - Consultancy on Development of Action Plan for Land Drainage Authority	-	-	278	653	
13210028	AFD - Consultancy for National Disaster Risk Reduction and Management Centre	-	-	519	-	
13210029	AFD - Consultancy for Urban Planning Project	-	-	-	6,155	
13210032	AFD - Restructuring of Employment Information Centres	-	1,765	800	4,700	
13210033	AFD - Study on Operation and Productivity of CHCL	-	12,000	-	12,000	
13210034	AFD - Formation Professionnelle	-	21,340	-	11,190	
13210035	AFD - Technical Assistance Energy Planning	-	10,000	2,101	8,105	
13210036	AFD - Study on Transport	-	4,655	-	4,476	
13210037	AFD - Consultancy for Smart Cities	-	6,210	-	-	
13210038	AFD - Study on Waste Recycling and Resource Recovery Strategy	-	5,820	5,807	7,311	
13210040	GEF - Nationally Appropriate Mitigation Action	-	1,400	560	9,052	
13210041	GEF - Third National Communication	1,868	8,170	8,782	4,320	
13210042	GEF - Water Resources Management in Indian Ocean	-	15,700	-	-	
13210043	GEF - Minimata Convention on Mercury	188	3,225	1,630	2,217	
13210044	GEF - Biennial Update	-	5,624	618	6,484	
13210045	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	-	7,020	-	10,500	
13210046	GEF - National Implementation Plan on Persistent Organic Pollutants	-	-	-	1,061	
13210055	GCF - Readiness and Preparatory Support Programme	-	5,265	-	8,750	
13210056	GCF - Transformational Shift to Low Carbon Economy	-	-	-	105,000	
13210060	EU - Mauritius Fisheries Partnership Agreement	-	-	11,190	13,657	
13210760	UNEP - Global Fuel Economy Initiative	-	8,909	3,280	6,970	
13210761	UNEP - Institutional Strengthening Fund	165	1,110	300	1,665	
13210762	UNEP - Switch Africa Green	450	2,385	1,659	4,115	
13210763	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	-	-	-	1,350	

APPENDIX A: REVENUE

Table A5: Revenue from External Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2015/16	2016/17		2017/18	Notes
		Actual	Estimates	Revised Estimates	Estimates	
13210780	Multilateral Fund - HCFC Phase out Management Plan	33	230	155	98	
13210801	COMESA RISM - Regional Integration Implementation Programme	27,076	39,295	19,012	27,440	
13210820	SADC - Trade Related Facility Programme	-	-	-	33,000	
13210840	CDSF - Enhancing the Resilience of Vulnerable Communities to Climate Change	-	-	-	10,500	
13210860	EC - Shared Environmental Information System	-	-	-	288	
13210900	IAEA - Nuclear Medicine Project	-	5,000	-	-	
13210905	SIDSDOCK - Energy Efficiency and Conservation	-	9,200	-	-	
13210910	Commonwealth Fund - Educational Reform and Regulatory Framework for Higher Education	-	6,500	-	-	
13210920	WB - Statistical Capacity Building	-	-	-	11,140	
13210921	WB - Implementation of Water Sector Reform	-	-	-	25,000	
13210999	Recurrent Miscellaneous	-	137	-	-	
13220611	EDF - Decentralised Cooperation Programme	36,070	90,000	68,500	44,000	
13220615	EDF - General Budget Support under 10th EDF	-	69,500	-	-	
13220616	EDF - Accompanying Measures for Economic Restructuring	-	1,060,000	883,720	-	
13220617	EDF - Global Climate Change Alliance Plus	-	19,400	-	29,416	
13220619	EDF - Water Sector Development in Rodrigues	63,237	-	-	-	
13220620	EDF - Regional Interim Economic Partnership Agreement under 10th EDF	-	35,483	-	20,213	
13220621	EDF - Technical Support under 11th EDF	-	7,800	-	-	
13220622	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	58,200	-	105,373	
13220689	EDF - Other	-	1,000	-	-	
13220703	ICF - Modernisation of Property Registration	16,352	-	-	-	
13220720	UNDP - Protected Area Network Project	12,023	14,350	13,612	21,500	
13220801	AFB - Climate Change Adaptation Programme	16,412	100,900	27,220	77,000	
13220999	Miscellaneous	429	1,502	2,207	3,546	
14	OTHER REVENUE	1,911,269	2,000,000	-	5,739,000	
145	Miscellaneous Revenue	1,911,269	2,000,000	-	5,739,000	
14599002	Transfers from Special Funds	1,911,269	2,000,000	-	5,739,000	

(1): Previously recorded as "District Council of Pamplémousses/Rivière Du Rempart"

(2): Figures for 2015/16 and 2016/17 included under code "14220190"

(3): Previously recorded under code "14220290"

(4): Previously recorded as "Examination Fees: Drivers & Motor Vehicles"

(5): Figures for 2015/16 and 2016/17 included under code "14220191"

(6): Previously recorded under code "13110501"

APPENDIX A: REVENUE

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

	2015/16	2016/17	2017/18
<u>SUMMARY</u>			
1 Personal Income Tax	0.13%	0.13%	0.14%
2 Corporate Income Tax	0.79%	0.79%	0.81%
3 Value Added Tax	0.56%	0.59%	0.59%
4 Customs Duty	0.03%	0.04%	0.04%
5 Excise Duty	0.18%	0.18%	0.18%
TOTAL	1.69%	1.73%	1.76%
1 <u>Personal Income Tax*</u>	0.13%	0.13%	0.14%
a Exemption in respect of a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.04%	0.04%	0.05%
b Interest Relief on secured Housing Loan	0.07%	0.07%	0.07%
c Deduction for premium contribution to a Medical Insurance Scheme	0.02%	0.02%	0.02%
2 <u>Corporate Income Tax*</u>	0.79%	0.79%	0.81%
a Exempt Income	0.10%	0.10%	0.10%
b Annual Allowance	0.26%	0.25%	0.25%
c Investment Allowance	0.01%	0.01%	0.01%
d Authorised Deductions	0.42%	0.43%	0.45%
3 <u>Value Added Tax</u>	0.56%	0.59%	0.59%
a Zero-Rated Supplies other than Exports	4.03%	3.46%	3.46%
b Exempt Supplies	1.08%	0.93%	0.93%
c Taxable Supplies Made to Exempt Bodies	0.12%	0.10%	0.10%
d Exemptions under the Customs Tariff Act and Excise Act	0.03%	0.04%	0.04%
e Zero-Rated Inputs (Local and Imported)	-3.11%	-2.63%	-2.63%
f Taxable Inputs on which No Credit is Allowed	-0.43%	-0.40%	-0.40%
g Exempt Inputs (Local and Imported)	-1.16%	-0.91%	-0.91%
4 <u>Customs Duty**</u>	0.03%	0.04%	0.04%
a Plastics and Rubber	0.01%	0.01%	0.01%
b Base Metal and Articles Thereof	0.00%	0.01%	0.01%
c Furniture	0.01%	0.01%	0.01%
d Others	0.01%	0.01%	0.01%
5 <u>Excise Duty</u>	0.18%	0.18%	0.18%
a Motor Vehicles	0.18%	0.18%	0.18%

Notes:

* For assessment year

** Excludes exemptions granted under SADC, COMESA and COI