

APPENDIX A: REVENUE

Table A1: Summary of Revenue

						Rs 000
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		91,197,218	99,525,000	98,682,000	106,940,000	
11	TAXES	84,148,236	92,259,000	92,070,000	99,723,000	
111	Taxes on Income and Profits	21,778,714	23,282,000	23,750,000	26,085,000	
113	Taxes on Property	5,994,853	6,293,000	5,889,000	6,550,000	
114	Taxes on Goods and Services	53,574,798	59,564,000	59,356,000	63,758,000	
115	Taxes on International Trade and Transactions	1,176,909	1,305,000	1,335,000	1,440,000	
116	Other Taxes	1,622,962	1,815,000	1,740,000	1,890,000	
12	SOCIAL CONTRIBUTIONS	1,377,077	1,545,000	1,337,000	1,297,000	
121	Social Security Contributions	1,027,215	1,173,000	1,000,000	975,000	
122	Other Social Contributions	349,862	372,000	337,000	322,000	
14	OTHER REVENUE	5,671,905	5,721,000	5,275,000	5,920,000	
141	Property Income	3,304,021	3,538,000	3,134,000	3,373,000	
142	Sales of Goods and Services	1,697,009	1,748,000	1,641,000	1,733,000	
143	Fines, Penalties and Forfeits	250,741	280,000	231,000	239,000	
145	Miscellaneous Revenue	420,134	155,000	269,000	575,000	
CAPITAL REVENUE		2,903,869	12,717,000	8,149,000	10,497,000	
13	GRANTS	2,903,869	6,978,000	3,309,000	8,897,000	
131	Grants from Foreign Governments	1,905,722	6,300,000	2,819,000	8,100,000	
132	Grants from International Organisations	998,147	678,000	490,000	797,000	
14	OTHER REVENUE	-	5,739,000	4,840,000	1,600,000	
145	Miscellaneous Revenue	-	5,739,000	4,840,000	1,600,000	
GRAND TOTAL		94,101,087	112,242,000	106,831,000	117,437,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

					Rs 000	
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	84,148,236	92,259,000	92,070,000	99,723,000	
111	<u>Taxes on Income and Profits</u>	21,778,714	23,282,000	23,750,000	26,085,000	
11110001	Income Tax - Individuals	8,661,475	9,467,000	9,550,000	9,800,000	
11120001	Income Tax - Companies & Bodies Corporate	11,881,053	12,525,000	12,800,000	14,750,000	
11130001	Tax Deduction at Source (TDS)	1,236,186	1,290,000	1,400,000	1,535,000	
113	<u>Taxes on Property</u>					
1131	Recurrent Taxes on Immovable Property	4,053	5,000	6,000	5,000	
11310001	Campement Site Tax	2,378	3,000	3,000	3,000	
11310002	Campement Tax	1,676	2,000	3,000	2,000	
1134	Taxes on Financial and Capital Transactions	5,964,312	6,223,000	5,823,000	6,480,000	
11340001	Land Transfer Tax	2,015,541	2,110,000	1,930,000	2,180,000	
11340002	Registration Duty on Transfer of Immovable Property	1,950,838	1,990,000	1,870,000	2,120,000	
11340003	Tax on Transfer of Leasehold Rights in State Lands	257,808	200,000	150,000	160,000	
11340004	Registration Duty on Transfer of Shares	43,589	110,000	50,000	70,000	
11340005	Registration Duty on Transfer of Motor Vehicles	1,335,150	1,430,000	1,430,000	1,546,000	
11340007	Registration Duty on Fixed and Floating Charges	161,834	170,000	190,000	195,000	
11340009	Stamp Duties	113,399	115,000	105,000	109,000	
11340999	Miscellaneous	86,154	98,000	98,000	100,000	
1135	Other Non Recurrent Taxes on Property	26,487	65,000	60,000	65,000	
11350001	Land Conversion Tax	26,487	65,000	60,000	65,000	
114	<u>Taxes on Goods and Services</u>					
1141	General Taxes on Goods and Services	30,231,216	32,835,000	33,035,000	36,125,000	
11411001	Value Added Tax	30,231,216	32,835,000	33,035,000	36,125,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	17,276,583	20,180,000	20,075,000	20,932,000	
11420001	Spirits, Liquors and Alcoholic Beverages	4,900,436	5,150,000	5,170,000	5,300,000	
11420002	Tobacco Products	4,735,007	5,260,000	5,290,000	5,400,000	
11420003	Motor Vehicles and Motor Cycles	3,125,778	3,410,000	3,500,000	3,750,000	
11420004	Petroleum Products (including MID Levy)	3,642,468	5,485,000	5,200,000	5,460,000	
11420005	PET Bottles and Other Plastic Products	231,580	230,000	250,000	335,000	
11420006	Sugar Content of Sugar Sweetened Beverages	373,611	375,000	395,000	395,000	
11420007	Energy Inefficient Electrical Appliances	12,297	3,000	3,000	3,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	-	16,000	16,000	17,000	
11420999	Miscellaneous	255,406	251,000	251,000	272,000	

APPENDIX A: REVENUE

Table A2: Revenue from Taxes

						Rs 000
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
1144	Taxes on Specific Services and Gambling	3,542,830	3,825,000	3,627,000	3,925,000	
11440001	Taxes on the National Lottery and Other Lotteries	241,549	215,000	215,000	320,000	
11440002	Betting Taxes on Horse Racing, Football etc.	943,830	990,000	970,000	1,030,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	705,912	810,000	792,000	810,000	
11440004	Passenger Fee on Air Tickets	1,651,540	1,810,000	1,650,000	1,765,000	
		2,524,169	2,724,000	2,619,000	2,776,000	
1145	Licence Fees					
11451001	Road Motor Vehicle Licences	1,463,389	1,600,000	1,500,000	1,610,000	
11452002	Company Licences	198,296	210,000	200,000	210,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	12,479	16,000	12,000	14,000	
11452004	Tourist Enterprise Licences	99,293	115,000	100,000	110,000	
11452005	Gambling Licences	411,235	440,000	442,000	445,000	
11452006	Liquor Licences	22,860	20,000	22,000	22,000	
11452007	Freeport Licences	6,625	8,300	7,000	7,000	
11452008	Pharmacy Licences	1,339	2,000	1,400	1,400	
11452009	Fishing Vessel Licences	58,898	54,000	58,000	64,000	
11452010	Work/Occupation Permits	204,502	210,000	230,000	245,000	
11452011	Registration of Factories	2,676	3,000	3,000	3,100	
11452012	Registration of Associations	588	800	700	800	
11452013	Recruitment Licences	312	750	450	600	
11452099	Miscellaneous	41,677	44,150	42,450	43,100	
		1,176,909	1,305,000	1,335,000	1,440,000	
115	Taxes on International Trade and Transactions					
11510001	Customs Duties	1,176,909	1,305,000	1,335,000	1,440,000	
		1,622,962	1,815,000	1,740,000	1,890,000	
116	Other Taxes					
11611001	Environment Protection Fee	382,505	405,000	385,000	405,000	
11611002	Advertising Structure Fee	57,589	70,000	50,000	55,000	
11612001	Special Levy on Banks	845,844	950,000	950,000	1,060,000	
11612002	Solidarity Levy on Telecommunication Companies	313,262	355,000	330,000	340,000	
11620001	Mauritius Revenue Authority - Penalties	23,763	35,000	25,000	30,000	

APPENDIX A: REVENUE

Table A3: Revenue from Social Contributions

Rs 000						
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	1,377,077	1,545,000	1,337,000	1,297,000	
121	<u>Social Security Contributions</u>	1,027,215	1,173,000	1,000,000	975,000	
12110001	Employee Contribution under Pension Scheme	1,027,215	1,173,000	1,000,000	975,000	
122	<u>Other Social Contributions</u>	349,862	372,000	337,000	322,000	
12210001	Civil Service Family Protection Scheme	342,954	365,000	330,000	315,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,908	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	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	5,671,905	5,721,000	5,275,000	5,920,000	
141	Property Income					
1411	Interest	236,446	423,000	221,000	443,000	
14110002	Central Electricity Board	7,239	2,677	1,410	-	
14110003	Central Water Authority	61,828	98,454	-	91,392	
14110004	Mauritius Housing Company Ltd	303	240	98	175	
14110006	National Transport Corporation	120	120	80	120	
14110008	Rose Belle Sugar Estate	72	3,272	135	379	
14110009	National Housing Development Company Ltd	8,924	20,294	28,612	28,540	
14110010	Business Parks of Mauritius Ltd	6,621	-	3,079	-	
14110011	Industrial and Vocational Training Board	50	-	-	-	
14110012	Development Bank of Mauritius Ltd	9,972	6,242	-	6,352	
14110014	Mauritius Broadcasting Corporation	-	-	-	3,363	
14110015	Airports of Mauritius Co Ltd	8,839	9,515	4,892	7,731	
14110017	Polytechnics Mauritius Ltd	-	-	-	26,050	
14110020	Cargo Handling Corporation Ltd	-	10,800	2,587	14,403	
14110021	Airport Terminal Operations Ltd	-	5,400	995	2,694	
14110022	Landscape (Mauritius) Ltd (<i>ex-BPML</i>)	-	7,177	-	5,709	
14110050	Loans to Government Officers	110,029	105,000	115,000	116,000	
14110051	Investment of Surplus Balances	16,446	21,837	60,000	29,048	
14110054	District Council of Pamplemousses/Riviere du Rempart	1,914	1,549	-	-	
14110055	Mauritius Shipping Corporation	-	713	-	105	
14110056	Mauritius Cane Industry Authority	296	280	183	277	
14110057	Wastewater Management Authority	-	107,791	-	106,695	
14110071	Irrigation Authority	-	913	-	474	
14110111	District Council of Pamplemousses	-	-	687	809	
14110112	District Council of Riviere du Rempart	-	-	682	635	
14110200	Rodrigues Regional Assembly	-	398	-	292	
14110999	Miscellaneous	3,792	20,328	2,560	1,757	
1412	Dividends	298,025	525,000	773,500	480,000	
14120001	Bank of Mauritius	-	-	477,000	-	
14120002	Air Mauritius Ltd	8,565	10,000	10,000	10,000	
14120004	SBM Holdings Ltd	44,858	65,000	60,000	70,000	
14120005	State Investment Corporation Ltd	-	300,000	-	-	
14120006	Mauritius Telecom Ltd	-	-	-	200,000	
14120008	Airports of Mauritius Co Ltd	211,529	100,000	145,133	150,000	
14120009	State Informatics Ltd	5,433	10,000	8,708	10,000	
14120010	Mauritius Housing Company Ltd	23,892	30,000	30,014	30,000	
14120999	Miscellaneous	3,747	10,000	42,645	10,000	
1413	Withdrawals from Income of Quasi Corporations	1,809,542	1,560,000	1,039,500	1,290,000	
14130005	Information & Communication Technology Authority	190,000	210,000	115,500	40,000	
14130007	Financial Services Commission	732,450	750,000	824,000	1,000,000	
14130008	Mauritius Ports Authority	100,000	100,000	100,000	250,000	
14130009	State Trading Corporation	787,092	500,000	-	-	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	960,009	1,030,000	1,100,000	1,160,000	
14150002	Campment Site Lease	222,763	220,000	215,000	230,000	
14150003	Other Land Leases	721,955	795,000	870,000	915,000	
14150005	Shooting and Fishing Lease	15,291	15,000	15,000	15,000	
142	Sales of Goods and Services					
1422	Administrative Fees	1,223,306	1,316,000	1,214,000	1,233,000	
	Judiciary	38,092	42,300	34,600	38,800	
14220001	Court Fees	34,161	38,000	31,000	35,000	
14220002	Ushers' and Interpreters' Fees	3,931	4,300	3,600	3,800	
	Civil Status	27,251	26,100	27,900	29,000	
14220010	Issue of Civil Status Certificates	4,662	5,000	4,700	5,000	
14220011	Fees for Celebration of Civil Marriage	13,337	13,500	12,500	13,000	
14220012	Fees for National Identity Cards	9,253	7,600	10,700	11,000	
	Home Affairs	14,392	15,000	17,000	17,500	
14220020	Issue of Certificates in Connection with Citizenship	7,578	8,000	10,000	10,000	
14220022	Processing Fees for Apostille Services	6,814	7,000	7,000	7,500	
	External Communications	299,526	285,500	328,000	331,165	
14220031	Route Air Navigation Charge	134,373	136,500	140,000	141,165	
14220032	Other Civil Aviation Charges	106,418	96,000	115,000	116,000	
14220034	Scheme of Charge	58,734	53,000	73,000	74,000	
	Arts and Culture	1,139	1,270	1,300	1,350	
14220040	Fees for Cinema, Video and Theatre Censorship	924	1,000	1,100	1,100	
14220041	Archives Fees	215	270	200	250	
	Shipping	8,233	8,400	5,060	5,070	
14220060	Ship Registration Fees	94	100	260	270	
14220061	Annual Fees	8,139	8,300	4,800	4,800	
	Legal Metrology	4,580	5,200	5,200	5,400	
14220070	Duty on Scales	4,580	5,200	5,200	5,400	
	National Audit Office	14,349	15,500	15,000	15,500	
14220080	Reimbursement towards Cost of Audit Services	14,349	15,500	15,000	15,500	
	Electoral Commissioner's Office	12,322	12,000	11,180	8,780	
14220090	Refund of Electoral Expenses	12,322	12,000	11,180	8,780	
	Police	142,861	227,350	104,000	107,950	
14220100	Fees for Police Services	63,653	114,000	2,000	2,500	
14220101	Helicopter and Aircraft Services	20,681	9,000	9,000	9,500	
14220102	Issue of Passports	51,038	52,000	48,000	50,000	
14220103	Issue of Accident Report Form	108	50	300	250	
14220104	Fees for Driving Test	-	45,000	37,000	38,000	
14220105	Fees for Certificate of Character	7,381	7,300	7,700	7,700	
	Health	29,489	31,700	35,500	36,600	
14220110	Central Health Laboratory Fees	10,454	11,000	11,000	11,500	
14220112	Overtime Fees	2,516	2,700	2,000	2,500	
14220113	Vaccination Fees	14,170	15,500	20,000	20,000	
14220114	Fumigation and Disinfection Fees	2,349	2,500	2,500	2,600	

APPENDIX A: REVENUE

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

						Rs 000
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
	Agriculture	44,822	70,800	48,850	51,025	
14220120	Fees for Veterinary Services	272	350	350	375	
14220121	Importation Fees (Agricultural Produce)	4,170	5,000	3,700	3,800	
14220124	Quarantine Fees	2,420	3,000	2,500	3,000	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	353	450	300	350	
14220128	Reimbursement towards Cost of National Parks and Conservation Service	-	25,000	-	-	
14220129	Clearance Fees and Other Fees for Tobacco Products	21,532	22,000	24,000	24,500	
14220130	Clearance Fees and Other Fees for Tea Products	16,075	15,000	18,000	19,000	
	Fisheries	11,324	20,270	10,700	12,120	
14220141	Processing Fees for Inspection	4,050	4,500	4,900	5,100	
14220142	Fees to Operate in Marine Protected Areas	1,604	1,700	1,200	1,520	
14220143	Fees for Services Provided at the Competent Authority - Seafood	5,670	5,600	4,600	5,500	
14220144	Fishing Access Rights	-	8,470	-	-	
	Assay Office	2,556	3,600	4,200	2,600	
14220151	Assaying and Marking Fees	2,556	3,600	4,200	2,600	
	Treasury	625	700	470	600	
14220160	Pension Contribution Reimbursements	197	200	40	100	
14220161	Compensation iro Government-owned Vehicles	428	500	430	500	
	Mauritius Revenue Authority	96,946	98,925	95,700	98,000	
14220165	Overtime and Supervision Fees	24,076	23,925	22,700	23,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	72,870	75,000	73,000	75,000	
	Education	6	10	-	-	
14220170	Education Fees	6	10	-	-	
	Public Infrastructure	2,228	2,500	3,500	4,000	
14220180	Materials Testing Laboratory Fees	2,228	2,500	3,500	4,000	
	Land Transport	255,483	191,000	202,200	209,500	
14220190	Fees for Examination of Motor Vehicles	65,241	-	-	-	
14220191	Registration and Transfer of Vehicles	135,244	84,000	65,300	46,000	
14220192	Issue of Student ID Cards	14,191	15,000	14,600	16,000	
14220194	Reservation of Specific Registration Mark	-	50,000	80,000	105,000	
14220196	Parking Fees	40,807	42,000	42,300	42,500	
	Housing and Lands	57,268	73,200	45,700	55,800	
14220200	Survey Fee	958	1,200	700	800	
14220201	Morcellement Fee	33,319	42,000	25,000	30,000	
14220202	Issue of Land Parcel Identification Number	22,991	30,000	20,000	25,000	
	Attorney-General's Office	4,121	3,850	2,400	2,650	
14220230	Commission on Curatelle Deposits	1,501	1,200	500	550	
14220232	Processing and Registration Fees for Law Practitioner	2,245	2,200	1,500	1,700	
14220233	Fee for Change of Name Certificate	375	450	400	400	

APPENDIX A: REVENUE

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

Rs 000						
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
	Fire Services	1,452	1,000	1,500	1,600	
14220240	Special Services	1,452	1,000	1,500	1,600	
	Social Security	124,202	146,500	186,000	166,300	
14220250	Benefits Recovered	1,245	1,500	41,000	21,300	
14220251	Reimbursement of Cost of NPF Administration	122,957	145,000	145,000	145,000	
	Industrial Property Office	16,744	18,125	15,900	18,050	
14220260	Trade Marks, Service Marks and Collective Marks	15,840	17,000	15,000	17,000	
14220261	Patent Fees	660	800	700	800	
14220262	Industrial Designs	245	325	200	250	
	Prison Services	2,707	2,500	2,200	2,800	
14220280	Prison Services	2,707	2,500	2,200	2,800	
	Office of the Director of Public Prosecutions	210	200	240	240	
14220291	Provision of Briefs to Counsels	210	200	240	240	
	Board of Investment	4,040	5,500	4,300	5,000	
14220300	Processing Fee on Application for Acquisition of IRS, RES and IHS	4,040	5,500	4,300	5,000	
	Technology, Communication and Innovation	6,339	7,000	5,400	5,600	
14220310	Data Controller Registration and Renewal Fee	6,339	7,000	5,400	5,600	
1423	Incidental Sales by Non Market Establishments	123,538	92,000	57,000	112,000	
	Meteorological Services	17,221	16,850	20,005	22,010	
14230020	Sale of Weather Data	17,216	16,820	20,000	22,000	
14230021	Sale of Ephemerides	5	30	5	10	
	Government Printing	15,437	15,000	15,000	15,895	
14230030	Sale of Publications	15,437	15,000	15,000	15,895	
	Agriculture	16,092	15,300	13,500	15,400	
14230041	Sale of Seeds	2,957	2,800	2,500	2,600	
14230042	Sale of Plants, Fruits and Agricultural Produce	7,578	7,000	6,500	7,000	
14230044	Sale of Poultry and Eggs	3,084	2,500	2,000	3,000	
14230046	Sale of Forest Produce	2,474	3,000	2,500	2,800	
	Fisheries	17	20	65	35	
14230060	Sale of Produce	17	20	65	35	
	Housing and Lands	616	730	660	710	
14230070	Sale of Sand	25	30	10	10	
14230071	Sale of Maps, Reproductions and Copyright Fees	592	700	650	700	
	Prison Services	1,665	1,000	1,700	1,800	
14230080	Sale of Farm Produce	1,665	1,000	1,700	1,800	
	Health	1,071	1,100	1,100	1,150	
14230090	Sale of Drugs, Serum and Sundry Appliances	1,071	1,100	1,100	1,150	
	Treasury	5,094	6,000	4,970	5,000	
14230100	Sale of Stores	5,094	6,000	4,970	5,000	
	Public Utilities	66,324	36,000	-	50,000	
14230110	Sale of Ground Water	66,324	36,000	-	50,000	

APPENDIX A: REVENUE

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

					Rs 000	
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
14299	Miscellaneous Sales of Goods and Services	350,165	340,000	370,000	388,000	
14299001	Judiciary	334	8,600	350	1,000	
14299004	Land Transport	59,371	58,500	64,000	65,000	
14299005	Police	54,649	56,000	44,000	56,000	
14299006	Health	28,542	28,000	30,000	31,000	
14299007	Agriculture	2,096	3,000	1,700	2,500	
14299008	Fisheries	5,339	5,400	8,800	9,000	
14299009	Treasury	704	200	120	200	
14299010	Education	11,167	9,500	27,000	9,500	
14299011	Public Infrastructure	65	100	3,000	100	
14299012	Labour	2,015	2,500	2,300	2,500	
14299013	Attorney-General's Office	11,645	7,000	1,200	2,000	
14299014	Fire Services	1,239	1,000	1,300	1,350	
14299016	Rental of Government Property (Buildings)	9,078	12,000	18,800	19,000	
14299017	Overpayment Made in Previous Years	34,848	40,000	60,000	70,000	
14299018	Commission on Salary Deductions	1,435	1,600	1,300	1,400	
14299019	Shipping	6,112	6,500	5,500	6,100	
14299999	Miscellaneous	121,527	100,100	100,630	111,350	
143	Fines, Penalties and Forfeits	250,741	280,000	231,000	239,000	
14310001	Judiciary	225,078	250,000	211,000	215,000	
14310002	Road Transport - Penalty Fees for Parking Offences	11,362	15,000	12,000	14,000	
14310003	Treasury	14,302	15,000	8,000	10,000	
145	Miscellaneous Revenue	420,134	155,000	269,000	575,000	
14599003	Transfer of Surplus Cash Balances from Miscellaneous Statutory Bodies and Special Funds	170,592	-	74,000	350,000	
14599004	Contribution in respect of Tourism Development Projects on State Lands	1,875	10,000	50,000	55,000	
14599999	Other Miscellaneous, incl. Unidentified Revenues	247,666	145,000	145,000	170,000	

APPENDIX A: REVENUE

Table A5: Revenue from External Grants and Transfers

					Rs 000	Notes
Code	Description of Revenue Items	2016/17	2017/18		2018/19	
		Actual	Estimates	Revised Estimates	Estimates	
13	EXTERNAL GRANTS	2,903,869	6,978,000	3,309,000	8,897,000	
131	Grants from Foreign Governments	1,905,722	6,300,000	2,819,000	8,100,000	
13120100	Government of Australia	-	21,000	12,000	24,000	
13120300	Government of the People's Republic of China	-	629,000	129,000	1,100,000	
13120301	Government of the Republic of India	1,797,213	5,386,000	2,480,000	6,614,000	
13120401	Government of Kingdom of Saudi Arabia	-	-	-	260,000	
13120501	Government of Japan	108,509	264,000	198,000	102,000	
132	Grants from International Organisations	998,147	678,000	490,000	797,000	
13210001	Global Fund to Fight AIDS, Tuberculosis and Malaria	9,031	31,300	26,200	31,500	
13210006	ADB - Statistical Capacity Building	-	8,455	-	-	
13210021	AFB - Climate Change Adaptation Study for Port	-	-	-	5,000	
13210027	AFD - Consultancy on Development of Action Plan for Land Drainage Authority	-	653	-	711	
13210029	AFD - Consultancy for Urban Planning Project	-	6,155	-	-	
13210032	AFD - Restructuring of Employment Information Centres	-	4,700	3,250	4,025	
13210033	AFD - Study on Operation and Productivity of CHCL	-	12,000	-	10,000	
13210034	AFD - Formation Professionnelle	-	11,190	-	14,380	
13210035	AFD - Technical Assistance Energy Planning	-	8,105	3,490	-	
13210036	AFD - Study on Transport	-	4,476	5,600	-	
13210038	AFD - Study on Waste Recycling and Resource Recovery Strategy	56	7,311	2,905	2,700	
13210039	AFD - Technical Assistance to Landscape (Mauritius) Ltd	-	-	-	5,571	
13210040	GEF - Nationally Appropriate Mitigation Action	193	9,052	482	71,100	
13210041	GEF - Third National Communication	5,422	4,320	4,320	-	
13210043	GEF - Minimata Convention on Mercury	648	2,217	1,880	2,000	
13210044	GEF - Biennial Update	221	6,484	314	10,719	
13210045	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	-	10,500	10,500	42,000	
13210046	GEF - National Implementation Plan on Persistent Organic Pollutants	-	1,061	-	100	
13210055	GCF - Readiness and Preparatory Support Programme	-	8,750	-	3,500	
13210056	GCF - Transformational Shift to Low Carbon Economy	-	105,000	38,500	125,650	
13210057	GCF - Climate Change Vulnerability and Adaptation Study for the Port	-	-	-	5,683	
13210060	EU - Mauritius Fisheries Partnership Agreement	11,190	13,657	35,000	27,600	
13210061	EU - Global Monitoring for Environment and Security	-	-	-	18,500	
13210062	EU - Greening the Value Chain of Tour Operators	-	-	-	11,655	
13210063	EU - Promotion of Respect for Human Rights	-	-	25,718	24,800	
13210100	EDF - National Indicative Programme under 11th EDF	-	-	4,800	17,859	
13210760	UNEP - Global Fuel Economy Initiative	214	6,970	3,109	5,200	

APPENDIX A: REVENUE

Table A5: Revenue from External Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2016/17	2017/18		2018/19	Notes
		Actual	Estimates	Revised Estimates	Estimates	
13210761	UNEP - Institutional Strengthening Fund	223	1,665	970	660	
13210762	UNEP - Switch Africa Green	1,099	4,115	2,413	395	
13210763	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	-	1,350	1,350	970	
13210764	UNEP - Management of Chemicals and Waste towards 2030 Agenda for SDGs	-	-	-	1,520	
13210780	Multilateral Fund - HCFC Phase out Management Plan	232	98	98	1,930	
13210801	COMESA RISM - Regional Integration Implementation Programme	19,012	27,440	52,177	-	
13210820	SADC - Trade Related Facility Programme	-	33,000	4,961	45,000	
13210840	CDSF - Enhancing the Resilience of Vulnerable Communities to Climate Change	-	10,500	-	4,300	
13210860	EC - Shared Environmental Information System	-	288	-	535	
13210900	IAEA - Nuclear Medicine Project	-	-	-	12,000	
13210920	WB - Statistical Capacity Building	-	11,140	3,772	5,500	
13210921	WB - Implementation of Water Sector Reform	-	25,000	25,000	5,000	
13220611	EDF - Decentralised Cooperation Programme	22,346	44,000	66,000	15,500	
13220616	EDF - Accompanying Measures for Economic Restructuring	883,719	-	-	-	
13220617	EDF - Global Climate Change Alliance Plus	-	29,416	-	60,600	
13220620	EDF - Regional Interim Economic Partnership Agreement under 10th EDF	-	20,213	17,329	13,574	
13220622	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	105,373	87,992	122,339	
13220720	UNDP - Protected Area Network Project	13,388	21,500	17,650	-	
13220801	AFB - Climate Change Adaptation Programme	31,151	77,000	42,900	66,100	
13220999	Miscellaneous	-	3,546	1,320	824	
14	OTHER REVENUE	-	5,739,000	4,840,000	1,600,000	
145	Miscellaneous Revenue	-	5,739,000	4,840,000	1,600,000	
14599002	Transfers from Special Funds	-	5,739,000	4,840,000	1,600,000	

APPENDIX A: REVENUE

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

	2016/17	2017/18	2018/19
<u>SUMMARY</u>			
1 Personal Income Tax	0.09%	0.09%	0.10%
2 Corporate Income Tax	0.44%	0.51%	0.57%
3 Value Added Tax	0.80%	1.02%	1.05%
4 Customs Duty	0.04%	0.03%	0.03%
5 Excise Duty	0.19%	0.17%	0.17%
TOTAL	1.56%	1.82%	1.92%
<u>1 Personal Income Tax*</u>	<u>0.09%</u>	<u>0.09%</u>	<u>0.10%</u>
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.03%	0.03%	0.04%
b Interest Relief on secured Housing Loan	0.04%	0.04%	0.04%
c Deduction for premium contribution to a Medical Insurance Scheme	0.02%	0.02%	0.02%
d Solar Energy Investment Allowance	0.002%	0.002%	0.002%
<u>2 Corporate Income Tax*</u>	<u>0.44%</u>	<u>0.51%</u>	<u>0.57%</u>
a Exempt Income	0.12%	0.12%	0.12%
b Annual Allowance	0.11%	0.13%	0.15%
c Investment Allowance	0.01%	0.01%	0.05%
d Authorised Deductions	0.20%	0.25%	0.25%
<u>3 Value Added Tax</u>	<u>0.80%</u>	<u>1.02%</u>	<u>1.05%</u>
a Zero-Rated Supplies other than Exports	3.86%	3.95%	3.95%
b Exempt Supplies	0.90%	1.01%	1.01%
c Taxable Supplies Made to Exempt Bodies	0.15%	0.58%	0.61%
d Exemptions under the Customs Tariff Act and Excise Act	0.03%	0.04%	0.04%
e Zero-Rated Inputs (Local and Imported)	-2.61%	-3.01%	-3.01%
f Taxable Inputs on which No Credit is Allowed	-0.45%	-0.46%	-0.46%
g Exempt Inputs (Local and Imported)	-1.08%	-1.09%	-1.09%
<u>4 Customs Duty**</u>	<u>0.04%</u>	<u>0.03%</u>	<u>0.03%</u>
a Plastics and Rubber	0.01%	0.01%	0.01%
b Base Metal and Articles Thereof	0.01%	0.01%	0.01%
c Furniture	0.01%	-	-
d Others	0.01%	0.01%	0.01%
<u>5 Excise Duty</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.17%</u>
a Motor Vehicles	0.19%	0.17%	0.17%

Notes:

* For assessment year

** Excludes exemptions granted under SADC, COMESA and COI