

## APPENDIX A: REVENUE

**Table A1: Summary of Revenue**

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>RECURRENT REVENUE</b>		<b>146,480,703</b>	<b>176,780,000</b>	<b>173,364,000</b>	<b>206,820,000</b>	
<b>11</b>	<b>TAXES</b>	<b>129,787,189</b>	<b>156,241,000</b>	<b>153,545,000</b>	<b>182,640,000</b>	
111	Taxes on Income and Profits	41,120,270	47,168,000	50,810,000	59,840,000	
113	Taxes on Property	40,413	90,000	100,000	105,000	
114	Taxes on Goods and Services	84,584,195	104,530,000	98,373,000	112,600,000	
115	Taxes on International Trade and Transactions	1,825,158	1,931,000	1,931,000	2,190,000	
116	Other Taxes	2,217,153	2,522,000	2,331,000	7,905,000	
<b>12</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>10,896,196</b>	<b>13,142,000</b>	<b>12,195,000</b>	<b>13,815,000</b>	
121	Social Security Contributions	10,555,650	12,810,000	11,863,000	13,465,000	
122	Other Social Contributions	340,546	332,000	332,000	350,000	
<b>13</b>	<b>GRANTS</b>	<b>243,147</b>	<b>357,000</b>	<b>269,500</b>	<b>1,452,000</b>	
1311	Grants from Foreign Governments	-	22,500	11,000	3,000	
1321	Grants from International Organisations	243,147	334,500	196,500	149,000	
1331	Grants from Other General Government Units	-	-	62,000	1,300,000	
<b>14</b>	<b>OTHER REVENUE</b>	<b>5,554,170</b>	<b>7,040,000</b>	<b>7,354,500</b>	<b>8,913,000</b>	
141	Property Income	2,767,789	4,187,000	4,715,000	5,961,000	
142	Sales of Goods and Services	2,098,399	2,203,000	2,105,500	2,414,000	
143	Fines, Penalties and Forfeits	408,496	480,000	419,000	422,000	
1441	Transfers	279,487	170,000	115,000	116,000	
<b>CAPITAL REVENUE</b>		<b>1,879,156</b>	<b>2,380,000</b>	<b>1,387,000</b>	<b>3,680,000</b>	
<b>13</b>	<b>GRANTS</b>	<b>1,879,156</b>	<b>1,819,000</b>	<b>824,000</b>	<b>2,260,000</b>	
1312	Grants from Foreign Governments	1,849,273	1,574,000	637,000	1,460,000	
1322	Grants from International Organisations	185	245,000	187,000	450,000	
1332	Grants from Other General Government Units	29,699	-	-	350,000	
<b>14</b>	<b>OTHER REVENUE</b>	<b>-</b>	<b>561,000</b>	<b>563,000</b>	<b>1,420,000</b>	
1442	Transfers	-	561,000	563,000	1,420,000	
<b>GRAND TOTAL</b>		<b>148,359,859</b>	<b>179,160,000</b>	<b>174,751,000</b>	<b>210,500,000</b>	

**APPENDIX A: REVENUE**

**Table A2: Revenue from Taxes**

Code	Description of Revenue Items	Rs 000				Notes
		2022/23 Prov. Actual	2023/24 Estimates	2024/25 Revised Estimates	2024/25 Estimates	
<b>11</b>	<b>TAXES</b>	<b>129,787,189</b>	<b>156,241,000</b>	<b>153,545,000</b>	<b>182,640,000</b>	
<b>111</b>	<b><u>Taxes on Income and Profits</u></b>	<b>41,120,270</b>	<b>47,168,000</b>	<b>50,810,000</b>	<b>59,840,000</b>	
11110001	Income Tax - Individuals	15,632,024	15,543,000	13,800,000	16,770,000	
11120001	Income Tax - Companies & Bodies Corporate	22,541,996	28,313,000	33,210,000	38,760,000	
11130001	Tax Deduction at Source (TDS)	2,946,251	3,312,000	3,800,000	4,310,000	
<b>113</b>	<b><u>Taxes on Property</u></b>	<b>40,413</b>	<b>90,000</b>	<b>100,000</b>	<b>105,000</b>	
<b>1131</b>	<b>Recurrent Taxes on Immovable Property</b>	<b>2,292</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
11310001	Campement Site Tax	517	3,000	3,000	3,000	
11310002	Campement Tax	1,775	2,000	2,000	2,000	
<b>1135</b>	<b>Other Non Recurrent Taxes on Property</b>	<b>38,121</b>	<b>85,000</b>	<b>95,000</b>	<b>100,000</b>	
11350001	Land Conversion Tax	38,121	85,000	95,000	100,000	
<b>114</b>	<b><u>Taxes on Goods and Services</u></b>	<b>84,584,195</b>	<b>104,530,000</b>	<b>98,373,000</b>	<b>112,600,000</b>	
<b>1141</b>	<b>General Taxes on Goods and Services</b>	<b>56,130,642</b>	<b>71,441,000</b>	<b>67,072,000</b>	<b>78,700,000</b>	
11411001	Value Added Tax	47,758,654	61,475,000	56,130,000	65,625,000	
<b>11414</b>	<b>Taxes on Financial and Capital Transactions</b>	<b>8,371,988</b>	<b>9,966,000</b>	<b>10,942,000</b>	<b>13,075,000</b>	
11414001	Land Transfer Tax	3,369,923	3,828,000	4,660,000	5,435,000	
11414002	Registration Duty on Transfer of Immovable Property	2,927,608	3,671,000	3,900,000	4,850,000	
11414003	Tax on Transfer of Leasehold Rights in State Lands	158,724	234,000	160,000	170,000	
11414004	Registration Duty on Transfer of Shares	68,043	94,000	110,000	120,000	
11414005	Registration Duty on Transfer of Motor Vehicles	1,416,885	1,601,000	1,660,000	2,000,000	
11414006	Registration Duty on Fixed and Floating Charges	306,117	386,000	300,000	340,000	
11414999	Miscellaneous	124,688	152,000	152,000	160,000	
<b>1142</b>	<b>Taxes on Specific Goods (Excise Duties and Environment Taxes)</b>	<b>21,055,265</b>	<b>23,513,000</b>	<b>22,813,000</b>	<b>23,917,000</b>	
11420001	Spirits, Liquors and Alcoholic Beverages	6,450,114	7,544,000	6,900,000	7,100,000	
11420002	Tobacco Products	7,232,562	8,109,000	8,000,000	8,250,000	
11420003	Motor Vehicles and Motor Cycles	1,677,404	1,960,000	1,760,000	2,200,000	
11420004	Petroleum Products	4,362,893	4,546,000	4,700,000	4,872,000	
11420005	PET Bottles and Other Plastic Products	246,450	215,000	277,000	285,000	
11420006	Sugar Content of Sugar Sweetened Products	818,382	849,000	875,000	900,000	
11420007	Energy Inefficient Electrical Appliances	30,623	41,000	35,000	36,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	23,859	24,000	16,000	16,500	
11420999	Miscellaneous	212,980	225,000	250,000	257,500	
<b>1144</b>	<b>Taxes on Specific Services and Gambling</b>	<b>4,359,861</b>	<b>6,139,000</b>	<b>5,318,000</b>	<b>6,650,000</b>	
11440001	Taxes on the National Lottery and Other Lotteries	429,415	400,000	400,000	450,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	1,238,931	1,700,000	1,288,000	1,450,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	1,043,223	1,260,000	1,130,000	1,300,000	
11440004	Passenger Fee on Air Tickets	1,648,292	2,779,000	2,500,000	3,450,000	

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**Table A2: Revenue from Taxes**

					Rs 000	
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>1145</b>	<b>Licence Fees</b>	<b>3,038,428</b>	<b>3,437,000</b>	<b>3,170,000</b>	<b>3,333,000</b>	
11451001	Road Motor Vehicle Licences	1,806,833	2,087,000	1,900,000	2,000,000	
11452002	Company Licences	192,271	232,000	195,000	205,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	12,278	15,000	10,300	11,000	
11452004	Tourist Enterprise Licences	112,166	115,000	112,000	118,000	
11452005	Gambling Licences	432,218	440,000	440,000	450,000	
11452006	Liquor Licences	21,950	24,000	24,000	26,000	
11452007	Freeport Licences	5,080	6,000	3,000	4,000	
11452008	Pharmacy Licences	1,526	2,000	1,600	2,000	
11452009	Fishing Vessel Licences	24,065	52,000	65,000	69,000	
11452010	Work/Occupation Permits	351,732	375,000	340,000	355,000	
11452011	Registration of Factories	2,479	3,000	2,000	3,000	
11452012	Registration of Associations	532	1,000	600	1,000	
11452013	Recruitment Licences	96	530	200	1,000	
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	5,460	6,000	5,500	6,000	
11452015	Dumping and Waste Carrier Licences	2,584	3,000	2,500	3,000	
11452016	Firearm Licences	39,322	41,000	40,000	42,000	
11452017	Fishmonger Licences	354	415	300	1,000	
11452018	Scrap Metal Dealer/Exporter Licences	1,952	2,000	1,500	2,000	
11452019	Bunkering Licences	1,300	2,000	1,500	2,000	
11452020	Registration of Energy Efficiency Labelling	-	-	-	2,000	
11452099	Miscellaneous	24,231	30,055	25,000	30,000	
<b>115</b>	<b>Taxes on International Trade and Transactions</b>	<b>1,825,158</b>	<b>1,931,000</b>	<b>1,931,000</b>	<b>2,190,000</b>	
11510001	Customs Duties	1,825,158	1,931,000	1,931,000	2,190,000	
<b>116</b>	<b>Other Taxes</b>	<b>2,217,153</b>	<b>2,522,000</b>	<b>2,331,000</b>	<b>7,905,000</b>	
11611001	Environment Protection Fee	548,625	638,000	638,000	720,000	
11611002	Advertising Structure Fee	43,286	30,000	34,000	35,000	
11612001	Special Levy on Banks	1,095,106	1,648,000	1,300,000	1,750,000	
11612002	Solidarity Levy on Telecommunication Companies	371,334	176,000	300,000	340,000	
11612003	COVID -19 Levy	118,117	-	6,000	-	
11612004	Corporate Climate Responsibility Levy	-	-	-	5,000,000	
11620001	Mauritius Revenue Authority - Penalties	40,685	30,000	53,000	60,000	

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**Table A3: Revenue from Social Contributions**

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>12</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>10,896,196</b>	<b>13,142,000</b>	<b>12,195,000</b>	<b>13,815,000</b>	
<b>121</b>	<b><u>Social Security Contributions</u></b>	<b>10,555,650</b>	<b>12,810,000</b>	<b>11,863,000</b>	<b>13,465,000</b>	
12110001	Employee Contribution under Pension Scheme	1,047,360	1,386,000	1,055,000	1,155,000	
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	467,018	920,000	492,000	1,030,000	
12111002	CSG Contribution (Social Contribution) - Private Sector Employees	2,323,260	2,817,000	2,582,000	3,000,000	
12121001	CSG Contribution (Social Contribution) - Public Sector Employers	1,917,079	1,840,000	2,108,000	2,060,000	
12121002	CSG Contribution (Social Contribution) - Private Sector Employers	4,646,519	5,635,000	5,434,000	6,000,000	
12131001	CSG Contribution (Social Contribution) - Self Employed	154,415	212,000	192,000	220,000	
<b>122</b>	<b><u>Other Social Contributions</u></b>	<b>340,546</b>	<b>332,000</b>	<b>332,000</b>	<b>350,000</b>	
12210001	Civil Service Family Protection Scheme	333,894	324,000	324,000	342,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,652	8,000	8,000	8,000	

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**Table A4: Revenue from Recurrent Grants**

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>13</b>	<b>RECURRENT GRANTS</b>	<b>243,147</b>	<b>357,000</b>	<b>269,500</b>	<b>1,452,000</b>	
<b>1311</b>	<b>Foreign Governments</b>	-	<b>22,500</b>	<b>11,000</b>	<b>3,000</b>	
13111009	Australia	-	11,400	-	3,000	
13111086	Japan	-	11,100	11,000	-	
<b>1321</b>	<b>International Organisations</b>	<b>243,147</b>	<b>334,500</b>	<b>196,500</b>	<b>149,000</b>	
13210104	AFD - FEXTE Technical Assistance on Water Observatory	1,340	-	-	-	
13210108	AFD - Coastal Risk Assessment	-	8,500	8,500	8,430	
13210109	AFD - Mitigation Strategy 2050	-	8,700	-	9,130	
13210111	AFD - Technical Assistance	-	17,100	-	-	
13210112	AFD - Environmental Observatory Phase 2	-	4,115	-	-	
13210113	AFD - Study for Support for Operations	-	8,900	-	-	
13210115	AFD - FEXTE Study on Renewable Energy in Rodrigues	-	-	-	10,900	
13210116	AFD - Integrated Water Master Plan	-	-	-	10,300	
13210280	AU - Global Monitoring for Environment and Security	-	7,000	-	-	
13210501	COMESA - Technical Assistance	-	3,230	3,300	1,000	
13211701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	-	85,000	77,000	-	
13211702	EDF - National Indicative Programme under 11th EDF	171,749	4,600	4,600	-	
13211930	EU - Mauritius Fisheries Partnership Agreement	12,914	55,360	21,600	28,900	
13211933	EU - Climate Smart Agriculture	-	20,200	3,900	-	
13211935	EU - Protecting and Promoting the Rights of Vulnerable Children	2,724	529	540	-	
13211936	EU - Needs Assessment for Implementation of Climate Change Act 2020	-	2,500	2,500	-	
13212450	GCF - Transformational Shift to Low Carbon Economy	-	14,300	-	12,000	
13212500	GEF - Nationally Appropriate Mitigation Action	17,048	3,915	4,000	-	
13212501	GEF - National Communication	133	1,032	600	3,270	
13212502	GEF - Biennial Update Report	3,966	-	-	-	
13212503	GEF - Mainstreaming Biodiversity into the Management of the Coastal Zone	196	-	-	-	
13212505	GEF - Review of National Implementation Plan	-	870	-	430	
13212506	GEF - Capacity Building Initiatives for Transparency	-	2,270	2,300	7,350	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	-	870	6,100	1,920	
13212508	GEF - Promoting Low Carbon Transport Electric Bus	-	13,200	13,000	30,400	
13212509	GEF - Sustainable Land Management and Biodiversity Conservation	-	14,300	-	-	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	8,750	18,000	26,000	18,000	
13214830	MF - HCFC Phase Out Management Plan	384	435	200	520	
13214831	MF - Kigali Implementation Plan	-	525	260	520	
13218001	UN SDGs Fund - Building Resilience and Ending Vulnerability in Small Islands Development States	674	22,275	18,000	3,800	
13218100	UNDP - Technical Assistance	15,312	12,000	-	-	
13218101	UNDP - Support to National Environment Policy Formulation	372	-	-	-	

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**Table A4: Revenue from Recurrent Grants**

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13218152	UNEP - Institutional Strengthening Fund	2,038	435	4,100	1,130	
13218153	UNEP - Switch Africa Green	1,056	-	-	-	
13218154	UNEP - Global Monitoring Plan of Persistent Organic Pollutants	189	-	-	-	
13218157	UNEP - Assessment of Blue Carbon Ecosystem	4,303	3,800	-	1,000	
13219999	Miscellaneous	-	539	-	-	
<b>1331</b>	<b>Other General Government Units</b>	-	-	<b>62,000</b>	<b>1,300,000</b>	
13313007	State Investment Finance Corporation	-	-	62,000	-	
13313008	National Parks and Conservation Fund	-	-	-	300,000	
13313009	National Social Inclusion Foundation	-	-	-	1,000,000	

## APPENDIX A: REVENUE

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

					Rs 000	
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>14</b>	<b>OTHER REVENUE</b>	<b>5,554,170</b>	<b>7,040,000</b>	<b>7,354,500</b>	<b>8,913,000</b>	
<b>141</b>	<b><u>Property Income</u></b>	<b>2,767,789</b>	<b>4,187,000</b>	<b>4,715,000</b>	<b>5,961,000</b>	
<b>1411</b>	<b>Interest</b>	<b>189,195</b>	<b>396,000</b>	<b>177,000</b>	<b>394,200</b>	
14110003	Central Water Authority	-	93,044	-	92,345	
14110004	Mauritius Housing Company Ltd	6	-	-	-	
14110006	National Transport Corporation	-	-	-	2,250	
14110009	National Housing Development Company Ltd	14,259	17,357	17,357	16,360	
14110012	Development Bank of Mauritius Ltd	3,622	8,834	8,834	9,287	
14110015	Airports of Mauritius Co. Ltd	23,482	8,488	8,488	5,350	
14110020	Cargo Handling Corporation Ltd	26,005	24,876	24,876	22,026	
14110021	Airport Terminal Operations Ltd	3,235	3,315	3,315	3,355	
14110022	Landscape (Mauritius) Ltd	3,700	3,303	3,303	1,835	
14110023	Metro Express Ltd	-	23,332	-	29,137	
14110024	Rodrigues Business Parks Development Co. Ltd	1,598	1,450	1,450	1,950	
14110050	Loans to Government Officers	95,930	100,000	100,000	95,000	
14110051	Investment of Surplus Balances	13,881	7,673	7,673	21,868	
14110056	Mauritius Cane Industry Authority	243	132	132	117	
14110057	Wastewater Management Authority	-	102,105	-	90,723	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	630	504	504	378	
14110111	District Council of Pamplemousses	573	515	515	456	
14110112	District Council of Riviere du Rempart	450	404	404	358	
14110999	Miscellaneous	1,581	668	149	1,405	
<b>1412</b>	<b>Dividends</b>	<b>437,967</b>	<b>465,000</b>	<b>1,372,000</b>	<b>1,406,800</b>	
<b>14121</b>	<b>From Non-Residents</b>	<b>12,183</b>	<b>9,000</b>	<b>9,000</b>	<b>9,800</b>	
14121001	African Reinsurance Corporation	3,548	3,000	3,600	3,800	
14121999	Miscellaneous	8,635	6,000	5,400	6,000	
<b>14122</b>	<b>From Residents</b>	<b>425,784</b>	<b>456,000</b>	<b>1,363,000</b>	<b>1,397,000</b>	
14122004	SBM Holdings Ltd	29,905	40,000	40,000	60,000	
14122005	State Investment Corporation Ltd	120,000	130,000	-	-	
14122006	Mauritius Telecom Ltd	198,511	250,000	296,000	310,000	
14122009	State Informatics Ltd	7,820	5,000	5,000	5,000	
14122010	Mauritius Housing Company Ltd	4,546	20,000	20,000	20,000	
14122012	National Real Estate Ltd	65,000	-	-	-	
14122013	Airport Holdings Ltd	-	-	1,000,000	1,000,000	
14122999	Miscellaneous	2	11,000	2,000	2,000	
<b>1413</b>	<b>Withdrawals from Income of Quasi Corporations</b>	<b>798,589</b>	<b>1,816,000</b>	<b>1,816,000</b>	<b>2,700,000</b>	
14130005	Information & Communication Technology Authority	157,738	166,000	166,000	150,000	
14130007	Financial Services Commission	490,851	1,500,000	1,500,000	2,400,000	
14130008	Mauritius Ports Authority	150,000	150,000	150,000	150,000	

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

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>1415</b>	<b>Rent and Royalties</b>	<b>1,342,037</b>	<b>1,510,000</b>	<b>1,350,000</b>	<b>1,460,000</b>	
14150002	Campement Site Lease	225,137	300,000	225,000	250,000	
14150003	Other Land Leases	1,101,118	1,200,000	1,115,000	1,200,000	
14150005	Shooting and Fishing Lease	15,781	10,000	10,000	10,000	
<b>142</b>	<b>Sales of Goods and Services</b>	<b>2,098,399</b>	<b>2,203,000</b>	<b>2,105,500</b>	<b>2,414,000</b>	
<b>1422</b>	<b>Administrative Fees</b>	<b>1,491,540</b>	<b>1,552,000</b>	<b>1,496,000</b>	<b>1,781,700</b>	
	<b>Judiciary</b>	<b>63,169</b>	<b>64,200</b>	<b>63,500</b>	<b>66,000</b>	
14220001	Court Fees	57,732	58,500	58,000	60,000	
14220002	Ushers' and Interpreters' Fees	5,437	5,700	5,500	6,000	
	<b>Civil Status</b>	<b>36,249</b>	<b>36,600</b>	<b>34,100</b>	<b>35,300</b>	
14220010	Issue of Civil Status Certificates	7,658	7,200	8,500	8,800	
14220011	Fees for Celebration of Civil Marriage	11,733	12,400	10,600	11,000	
14220012	Fees for National Identity Cards	16,859	17,000	15,000	15,500	
	<b>Home Affairs</b>	<b>12,846</b>	<b>14,000</b>	<b>13,300</b>	<b>13,800</b>	
14220020	Issue of Certificates in Connection with Citizenship	5,691	6,200	6,000	6,200	
14220022	Processing Fees for Apostille Services	7,155	7,800	7,300	7,600	
	<b>External Communications</b>	<b>217,777</b>	<b>216,840</b>	<b>240,270</b>	<b>248,300</b>	
14220031	Route Air Navigation Charge	78,443	83,000	85,270	87,900	
14220032	Other Civil Aviation Charges	95,301	90,000	100,000	103,700	
14220034	Scheme of Charge	44,033	43,840	55,000	56,700	
	<b>Arts and Culture</b>	<b>778</b>	<b>440</b>	<b>750</b>	<b>900</b>	
14220040	Fees for Cinema, Video and Theatre Censorship	492	210	500	600	
14220041	Archives Fees	287	230	250	300	
	<b>Shipping</b>	<b>6,314</b>	<b>6,600</b>	<b>6,900</b>	<b>7,200</b>	
14220060	Ship Registration Fees	32	200	300	400	
14220061	Annual Fees	6,281	6,400	6,600	6,800	
	<b>Legal Metrology</b>	<b>6,012</b>	<b>6,200</b>	<b>6,000</b>	<b>6,200</b>	
14220070	Duty on Scales	6,012	6,200	6,000	6,200	
	<b>National Audit Office</b>	<b>27,822</b>	<b>30,600</b>	<b>27,000</b>	<b>27,900</b>	
14220080	Reimbursement towards Cost of Audit Services	27,822	30,600	27,000	27,900	
	<b>Police</b>	<b>172,774</b>	<b>187,160</b>	<b>182,130</b>	<b>184,000</b>	
14220100	Fees for Police Services	13,383	15,500	13,600	13,700	
14220101	Helicopter and Aircraft Services	13,616	18,600	18,600	18,700	
14220102	Issue of Passports	61,700	66,000	63,000	63,900	
14220103	Issue of Accident Report Form	133	160	130	200	
14220104	Fees for Driving Test	73,252	76,000	76,000	76,300	
14220105	Fees for Certificate of Character	10,689	10,900	10,800	11,200	
	<b>Health</b>	<b>29,638</b>	<b>30,900</b>	<b>34,800</b>	<b>36,000</b>	
14220110	Central Health Laboratory Fees	10,486	10,500	11,200	11,600	
14220112	Overtime Fees	2,085	2,300	2,400	2,500	
14220113	Vaccination Fees	14,984	15,500	19,000	19,600	
14220114	Fumigation and Disinfection Fees	2,083	2,600	2,200	2,300	
	<b>Agriculture</b>	<b>60,232</b>	<b>63,300</b>	<b>46,250</b>	<b>48,100</b>	
14220120	Fees for Veterinary Services	491	600	450	500	
14220121	Importation Fees (Agricultural Produce)	2,824	3,100	2,500	2,600	
14220124	Quarantine Fees	785	1,000	800	900	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	422	600	300	400	
14220129	Clearance Fees and Other Fees for Tobacco Products	34,102	34,300	20,000	20,600	
14220130	Clearance Fees and Other Fees for Tea Products	21,606	23,500	22,000	22,700	
14220131	Fees for Services Provided by the Seeds Office	1	100	100	200	
14220132	Fees for clearances issued by the Forestry Services	1	100	100	200	



**APPENDIX A: REVENUE**

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

						Rs 000
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	<b>Fisheries</b>	<b>10,671</b>	<b>11,000</b>	<b>8,700</b>	<b>9,100</b>	
14220141	Processing Fees for Inspection	4,975	5,100	4,500	4,700	
14220142	Fees to Operate in Marine Protected Areas	1,669	1,700	1,500	1,600	
14220143	Fees for Services Provided at the Competent Authority - Seafood	4,026	4,200	2,700	2,800	
	<b>Assay Office</b>	<b>2,516</b>	<b>2,600</b>	<b>4,200</b>	<b>4,400</b>	
14220151	Assaying and Marking Fees	2,516	2,600	4,200	4,400	
	<b>Treasury</b>	<b>4,692</b>	<b>5,000</b>	<b>4,600</b>	<b>4,900</b>	
14220160	Pension Contribution Reimbursements	478	1,200	800	900	
14220161	Compensation iro Government-owned Vehicles	4,214	3,800	3,800	4,000	
	<b>Mauritius Revenue Authority</b>	<b>125,585</b>	<b>134,500</b>	<b>121,500</b>	<b>125,200</b>	
14220165	Overtime and Supervision Fees	19,032	21,500	21,500	22,200	
14220168	Fees for Tax Residency Certificates and Tax Rulings	106,552	113,000	100,000	103,000	
	<b>National Infrastructure</b>	<b>4,068</b>	<b>3,900</b>	<b>4,000</b>	<b>4,200</b>	
14220180	Materials Testing Laboratory Fees	4,068	3,900	4,000	4,200	
	<b>Land Transport</b>	<b>301,150</b>	<b>306,600</b>	<b>322,500</b>	<b>327,200</b>	
14220190	Fees for Examination of Motor Vehicles	14,703	16,400	14,000	14,500	
14220191	Registration and Transfer of Vehicles	42,217	43,900	44,000	45,200	
14220192	Issue of Student ID Cards	15,450	15,300	11,500	11,900	
14220194	Reservation of Specific Registration Mark	179,102	178,000	200,000	201,000	
14220196	Parking Fees	49,678	53,000	53,000	54,600	
	<b>Housing and Lands</b>	<b>100,923</b>	<b>96,800</b>	<b>71,600</b>	<b>72,900</b>	
14220200	Survey Fee	447	200	600	700	
14220201	Morcellement Fee	73,242	67,000	49,000	49,500	
14220202	Issue of Land Parcel Identification Number	27,233	29,600	22,000	22,700	
	<b>Attorney-General's Office</b>	<b>2,623</b>	<b>2,400</b>	<b>3,630</b>	<b>3,900</b>	
14220230	Commission on Curatelle Deposits	863	1,000	1,100	1,200	
14220232	Processing and Registration Fees for Law Practitioners	1,455	900	2,200	2,300	
14220233	Fee for Change of Name Certificate	305	500	330	400	
	<b>Fire Services</b>	<b>2,240</b>	<b>1,800</b>	<b>2,700</b>	<b>2,800</b>	
14220240	Special Services	2,240	1,800	2,700	2,800	
	<b>Social Security</b>	<b>133,976</b>	<b>152,000</b>	<b>105,000</b>	<b>107,200</b>	
14220250	Benefits Recovered	57,767	61,000	35,000	36,100	
14220251	Reimbursement of Cost of NPF Administration	76,209	91,000	70,000	71,100	
	<b>Industrial Property Office</b>	<b>30,608</b>	<b>32,450</b>	<b>35,670</b>	<b>37,300</b>	
14220260	Trade Marks, Service Marks and Collective Marks	29,460	30,000	34,000	35,100	
14220261	Patent Fees	1,015	1,200	920	1,000	
14220262	Industrial Designs	111	250	350	400	
14220263	Utility Models	12	250	100	200	
14220264	Layout-Designs of Integrated Circuits	-	250	100	200	
14220265	Protection of New Plant Varieties	-	250	100	200	
14220266	Geographical Indications	10	250	100	200	
	<b>Prison Services</b>	<b>1,122</b>	<b>1,200</b>	<b>1,600</b>	<b>1,700</b>	
14220280	Prison Services	1,122	1,200	1,600	1,700	
	<b>Office of the Director of Public Prosecutions</b>	<b>286</b>	<b>310</b>	<b>300</b>	<b>400</b>	
14220291	Provision of Briefs to Counsels	286	310	300	400	
	<b>Economic Development Board</b>	<b>8,440</b>	<b>9,000</b>	<b>9,000</b>	<b>259,300</b>	
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	8,440	9,000	9,000	259,300	
	<b>Technology, Communication and Innovation</b>	<b>4,940</b>	<b>3,600</b>	<b>14,000</b>	<b>14,500</b>	
14220310	Data Controller Registration and Renewal Fees	4,940	3,600	14,000	14,500	
	<b>Registrar - General's Department</b>	<b>124,090</b>	<b>132,000</b>	<b>132,000</b>	<b>133,000</b>	
14220315	Administrative Fees	124,090	132,000	132,000	133,000	

**APPENDIX A: REVENUE**

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

Rs 000						
Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>1423</b>	<b>Incidental Sales by Non Market Establishments</b>	<b>95,036</b>	<b>120,100</b>	<b>73,100</b>	<b>89,660</b>	
	<b>Meteorological Services</b>	<b>12,887</b>	<b>12,490</b>	<b>13,005</b>	<b>13,310</b>	
14230020	Sale of Weather Data	12,887	12,480	13,000	13,300	
14230021	Sale of Ephemerides	-	10	5	10	
	<b>Government Printing</b>	<b>12,693</b>	<b>18,400</b>	<b>12,500</b>	<b>12,900</b>	
14230030	Sale of Publications	12,693	18,400	12,500	12,900	
	<b>Agriculture</b>	<b>19,750</b>	<b>18,130</b>	<b>20,050</b>	<b>20,470</b>	
14230041	Sale of Seeds	1,383	1,500	1,500	1,530	
14230042	Sale of Plants, Fruits and Agricultural Produce	5,811	6,200	8,500	8,670	
14230043	Sale of Milk	632	730	600	620	
14230044	Sale of Poultry and Eggs	6,996	6,700	6,000	6,120	
14230045	Sale of Livestock	932	1,100	250	260	
14230046	Sale of Forest Produce	3,995	1,900	3,200	3,270	
	<b>Fisheries</b>	<b>448</b>	<b>420</b>	<b>340</b>	<b>350</b>	
14230060	Sale of Produce	448	420	340	350	
	<b>Housing and Lands</b>	<b>553</b>	<b>680</b>	<b>605</b>	<b>630</b>	
14230070	Sale of Sand	1	60	5	10	
14230071	Sale of Maps, Reproductions and Copyright Fees	552	620	600	620	
	<b>Prison Services</b>	<b>636</b>	<b>750</b>	<b>1,900</b>	<b>2,000</b>	
14230080	Sale of Farm Produce	636	750	1,900	2,000	
	<b>Health</b>	<b>758</b>	<b>730</b>	<b>1,000</b>	<b>1,100</b>	
14230090	Sale of Drugs, Serum and Sundry Appliances	758	730	1,000	1,100	
	<b>Treasury</b>	<b>7,851</b>	<b>8,500</b>	<b>3,700</b>	<b>3,900</b>	
14230100	Sale of Stores	7,851	8,500	3,700	3,900	
	<b>Public Utilities</b>	<b>39,460</b>	<b>60,000</b>	<b>20,000</b>	<b>35,000</b>	
14230110	Sale of Ground Water	39,460	60,000	20,000	35,000	
<b>14299</b>	<b>Miscellaneous Sales of Goods and Services</b>	<b>511,823</b>	<b>530,900</b>	<b>536,400</b>	<b>542,640</b>	
14299001	Judiciary	608	800	400	500	
14299004	Land Transport	72,380	70,000	77,500	77,600	
14299005	Police	48,358	54,000	42,000	42,900	
14299006	Health	77,834	75,000	55,000	56,100	
14299007	Agriculture	1,860	2,300	1,200	1,300	
14299008	Fisheries	75,571	66,000	54,300	55,400	
14299009	Treasury	145	300	100	200	
14299010	Education	13,361	16,500	14,400	14,700	
14299011	National Infrastructure	188	300	300	400	
14299012	Labour	3,910	4,300	3,700	3,800	
14299013	Attorney-General's Office	3,141	3,300	5,200	5,400	
14299014	Fire Services	9,476	9,300	10,500	10,800	
14299016	Rental of Government Property (Buildings)	8,437	13,400	5,000	5,100	
14299017	Overpayment Made in Previous Years	65,634	67,000	69,000	69,400	
14299018	Commission on Salary Deductions	1,224	1,400	1,200	1,300	
14299019	Shipping	6,156	6,100	7,200	7,400	
14299999	Miscellaneous	123,538	140,900	189,400	190,340	
<b>143</b>	<b>Fines, Penalties and Forfeits</b>	<b>408,496</b>	<b>480,000</b>	<b>419,000</b>	<b>422,000</b>	
14310001	Judiciary	371,195	447,000	370,000	371,000	
14310002	Road Transport - Penalty Fees for Parking Offences	14,302	16,000	12,000	13,000	
14310003	Treasury	22,999	17,000	37,000	38,000	
<b>1441</b>	<b>Transfers</b>	<b>279,487</b>	<b>170,000</b>	<b>115,000</b>	<b>116,000</b>	
14412002	Contribution in respect of Tourism Development	28,125	35,000	10,000	10,000	
14412004	Transfer from Development Bank of Mauritius Ltd	127,898	-	-	-	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	123,464	135,000	105,000	106,000	

## APPENDIX A: REVENUE

**Table A6: Revenue from Capital Grants and Transfers**

Code	Description of Revenue Items	2022/23	2023/24		2024/25	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
<b>13</b>	<b>CAPITAL GRANTS</b>	<b>1,879,156</b>	<b>1,819,000</b>	<b>824,000</b>	<b>2,260,000</b>	
<b>1312</b>	<b>Foreign Governments</b>	<b>1,849,273</b>	<b>1,574,000</b>	<b>637,000</b>	<b>1,460,000</b>	
13121078	Republic of India	1,787,131	1,350,000	460,000	1,270,000	
13121086	Japan	62,142	224,000	177,000	190,000	
<b>1322</b>	<b>International Organisations</b>	<b>185</b>	<b>245,000</b>	<b>187,000</b>	<b>450,000</b>	
13220040	ADFD - Construction of New Eye Hospital	-	122,500	110,000	370,000	
13221702	EDF - Global Climate Change Alliance Plus	-	800	-	-	
13221930	EU DeSIRA - Supporting Sustainable Agriculture	-	39,000	17,700	-	
13221931	EU - Supporting Sustainable Agriculture for Improved Food Security and Safety	-	6,500	-	-	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	5,200	5,500	32,000	
13221936	EU - Mauritius from Ridge to Reef Project	185	55,000	47,800	48,000	
13221937	EU - Agriculture for Smallholders	-	16,000	6,000	-	
<b>1332</b>	<b>Other General Government Units</b>	<b>29,699</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	
13323003	National Solidarity Fund	-	-	-	200,000	
13323005	Gambling Regulatory Authority	-	-	-	150,000	
13323008	Road Development Authority	29,699	-	-	-	
<b>14</b>	<b>OTHER REVENUE</b>	<b>-</b>	<b>561,000</b>	<b>563,000</b>	<b>1,420,000</b>	
<b>1442</b>	<b>Transfers</b>	<b>-</b>	<b>561,000</b>	<b>563,000</b>	<b>1,420,000</b>	
14422001	Transfers	-	561,000	563,000	1,420,000	

### Abbreviations

ADFD: Abu Dhabi Fund for Development

AFB: Adaptation Fund Board

AFD: Agence Française de Développement

AU: African Union

COMESA: Common Market for Eastern and Southern Africa

EC: European Commission

EDF: European Development Fund

EU: European Union

GCF: Green Climate Fund

GEF: Global Environment Facility

GF: Global Fund

MF: Multilateral Fund

UNDP: United Nations Development Programme

UNEP: United Nations Environment Programme

UN SDGs: United Nations Sustainable Development Goals

**APPENDIX A: REVENUE**

**Table A7: Estimates of Tax Expenditure (As % of GDP)**

	2022/23	2023/24	2024/25
<b><u>SUMMARY</u></b>			
1 Personal Income Tax	0.25%	0.23%	0.22%
2 Corporate Income Tax	1.40%	1.35%	1.38%
3 Value Added Tax	1.65%	1.79%	1.79%
4 Customs Duty	0.05%	0.03%	0.03%
5 Excise Duty	0.36%	0.31%	0.31%
<b>TOTAL</b>	<b><u>3.71%</u></b>	<b><u>3.71%</u></b>	<b><u>3.73%</u></b>
<b>1 <u>Personal Income Tax*</u></b>	<b><u>0.249%</u></b>	<b><u>0.226%</u></b>	<b><u>0.224%</u></b>
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.093%	0.080%	0.079%
b Interest Relief on secured Housing Loan	0.110%	0.102%	0.101%
c Deduction for premium contribution to a Medical Insurance Scheme	0.033%	0.030%	0.030%
d Solar Energy Investment Allowance	0.005%	0.004%	0.004%
e Deduction for Household Employees	0.001%	0.001%	0.001%
f Contribution to Approved Pension Scheme	0.006%	0.008%	0.008%
g Donation to Charitable Institution	0.001%	0.001%	0.001%
<b>2 <u>Corporate Income Tax*</u></b>	<b><u>1.40%</u></b>	<b><u>1.35%</u></b>	<b><u>1.38%</u></b>
a Exempt Income	0.34%	0.37%	0.40%
b Annual Allowance	0.02%	0.02%	0.02%
c Accelerated Depreciation	0.01%	0.01%	0.01%
d Overseas Marketing	0.02%	0.03%	0.03%
e Other Deductible Items	1.01%	0.92%	0.92%
<b>3 <u>Value Added Tax</u></b>	<b><u>1.65%</u></b>	<b><u>1.79%</u></b>	<b><u>1.79%</u></b>
a Zero-Rated Supplies other than Exports	4.88%	4.88%	4.88%
b Exempt Supplies	1.32%	1.29%	1.29%
c Taxable Supplies Made to Exempt Bodies or Persons	0.13%	0.27%	0.27%
d Exemptions under the Customs Tariff Act and Excise Act	0.06%	0.05%	0.05%
e Zero-Rated Inputs (Local and Imported)	-3.17%	-3.39%	-3.39%
f Taxable Inputs on which No Credit is Allowed	-0.67%	-0.38%	-0.38%
g Exempt Inputs (Local and Imported)	-0.91%	-0.94%	-0.94%
<b>4 <u>Customs Duty**</u></b>	<b><u>0.05%</u></b>	<b><u>0.03%</u></b>	<b><u>0.03%</u></b>
a Plastics and Rubber	0.007%	0.007%	0.007%
b Paper and Paperboard	0.007%	0.005%	0.005%
c Furniture	0.009%	0.008%	0.008%
d Sugar	0.012%	0.000%	0.000%
e Others	0.014%	0.012%	0.012%
<b>5 <u>Excise Duty</u></b>	<b><u>0.36%</u></b>	<b><u>0.31%</u></b>	<b><u>0.31%</u></b>
a Motor Vehicles	0.35%	0.30%	0.30%
b Others	0.02%	0.01%	0.01%

Notes: \* For assessment year

\*\* Excludes exemptions under bilateral and multilateral agreements