

APPENDIX A: REVENUE

Table A1: Summary of Revenue

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		159,852,250	206,820,000	180,807,000	223,050,000	
11	TAXES	141,132,389	182,640,000	159,635,000	189,060,000	
111	Taxes on Income and Profits	45,575,094	59,840,000	48,350,000	63,435,000	
113	Taxes on Property	92,565	105,000	35,000	55,000	
114	Taxes on Goods and Services	91,643,911	112,600,000	102,785,000	115,295,000	
115	Taxes on International Trade and Transactions	1,840,762	2,190,000	2,045,000	2,230,000	
116	Other Taxes	1,980,057	7,905,000	6,420,000	8,045,000	
12	SOCIAL CONTRIBUTIONS	12,299,508	13,815,000	14,287,000	16,285,000	
121	Social Security Contributions	11,955,984	13,465,000	13,875,000	15,860,000	
122	Other Social Contributions	343,524	350,000	412,000	425,000	
13	GRANTS	209,545	1,452,000	445,000	745,000	
1311	Grants from Foreign Governments	-	3,000	14,000	95,000	
1321	Grants from International Organisations	152,603	149,000	131,000	450,000	
1331	Grants from Other General Government Units	56,942	1,300,000	300,000	200,000	
14	OTHER REVENUE	6,210,808	8,913,000	6,440,000	16,960,000	
141	Property Income	3,666,880	5,961,000	2,772,000	14,004,000	
142	Sales of Goods and Services	2,021,056	2,414,000	2,173,000	2,440,000	
143	Fines, Penalties and Forfeits	417,411	422,000	415,000	436,000	
1441	Transfers	105,461	116,000	1,080,000	80,000	
CAPITAL REVENUE		1,145,672	3,680,000	1,363,000	970,000	
13	GRANTS	582,706	2,260,000	1,363,000	970,000	
1312	Grants from Foreign Governments	523,070	1,460,000	654,000	350,000	
1322	Grants from International Organisations	58,495	450,000	359,000	370,000	
1332	Grants from Other General Government Units	1,141	350,000	350,000	250,000	
14	OTHER REVENUE	562,966	1,420,000	-	-	
1442	Transfers	562,966	1,420,000	-	-	
GRAND TOTAL		160,997,922	210,500,000	182,170,000	224,020,000	

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Table A2: Revenue from Taxes

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	141,132,389	182,640,000	159,635,000	189,060,000	
111	<u>Taxes on Income and Profits</u>	45,575,094	59,840,000	48,350,000	63,435,000	
11110001	Income Tax - Individuals	13,384,692	16,770,000	14,500,000	19,490,000	
11120001	Income Tax - Companies & Bodies Corporate	28,422,026	38,760,000	29,750,000	38,995,000	
11130001	Tax Deduction at Source (TDS)	3,768,376	4,310,000	4,100,000	4,950,000	
113	<u>Taxes on Property</u>	92,565	105,000	35,000	55,000	
1131	<u>Recurrent Taxes on Immovable Property</u>	2,701	5,000	4,000	5,000	
11310001	Campement Site Tax	1,537	3,000	2,500	3,000	
11310002	Campement Tax	1,164	2,000	1,500	2,000	
1135	<u>Other Non Recurrent Taxes on Property</u>	89,864	100,000	31,000	50,000	
11350001	Land Conversion Tax	89,864	100,000	31,000	50,000	
114	<u>Taxes on Goods and Services</u>	91,643,911	112,600,000	102,785,000	115,295,000	
1141	<u>General Taxes on Goods and Services</u>	62,530,398	78,700,000	70,120,000	76,445,000	
11411001	Value Added Tax	53,154,962	65,625,000	59,900,000	64,225,000	
11414	<u>Taxes on Financial and Capital Transactions</u>	9,375,436	13,075,000	10,220,000	12,220,000	
11414001	Land Transfer Tax	3,741,549	5,435,000	3,900,000	4,950,000	
11414002	Registration Duty on Transfer of Immovable Property	3,229,549	4,850,000	3,400,000	4,475,000	
11414003	Tax on Transfer of Leasehold Rights in State Lands	199,419	170,000	355,000	180,000	
11414004	Registration Duty on Transfer of Shares	114,448	120,000	190,000	150,000	
11414005	Registration Duty on Transfer of Motor Vehicles	1,663,860	2,000,000	1,825,000	1,925,000	
11414006	Registration Duty on Fixed and Floating Charges	290,728	340,000	350,000	350,000	
11414999	Miscellaneous	135,883	160,000	200,000	190,000	
1142	<u>Taxes on Specific Goods (Excise Duties and Environment Taxes)</u>	21,142,260	23,917,000	23,278,000	27,614,000	
11420001	Spirits, Liquors and Alcoholic Beverages	6,801,431	7,100,000	7,212,430	7,665,000	
11420002	Tobacco Products	6,792,019	8,250,000	8,450,000	9,075,000	
11420003	Motor Vehicles and Motor Cycles	1,685,213	2,200,000	1,834,795	4,371,000	
11420004	Petroleum Products	4,384,152	4,872,000	4,200,025	4,000,000	
11420005	PET Bottles and Other Plastic Products	274,135	285,000	300,000	315,000	
11420006	Sugar Content of Sugar Sweetened Products	868,456	900,000	950,000	1,833,000	
11420007	Energy Inefficient Electrical Appliances	28,661	36,000	41,060	45,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	16,720	16,500	15,690	17,000	
11420999	Miscellaneous	291,473	257,500	274,000	293,000	
1144	<u>Taxes on Specific Services and Gambling</u>	4,741,187	6,650,000	6,055,000	6,842,000	
11440001	Taxes on the National Lottery and Other Lotteries	372,894	450,000	415,000	440,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	1,156,058	1,450,000	1,040,000	1,102,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	1,134,454	1,300,000	1,400,000	1,540,000	
11440004	Passenger Fee on Air Tickets	2,077,781	3,450,000	3,200,000	3,760,000	

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Table A2: Revenue from Taxes

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1145	Licence Fees	3,230,066	3,333,000	3,332,000	4,394,000	
11451001	Road Motor Vehicle Licences	1,851,305	2,000,000	2,000,000	2,620,000	
11452002	Company Licences	197,585	205,000	210,000	400,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	11,679	11,000	12,000	12,000	
11452004	Tourist Enterprise Licences	105,585	118,000	118,000	130,000	
11452005	Gambling Licences	455,493	450,000	450,000	655,000	
11452006	Liquor Licences	22,536	26,000	26,000	47,000	
11452007	Freeport Licences	5,060	4,000	5,500	6,000	
11452008	Pharmacy Licences	1,530	2,000	2,000	2,200	
11452009	Fishing Vessel Licences	65,197	69,000	69,000	69,000	
11452010	Work/Occupation Permits	437,345	355,000	365,000	375,000	
11452011	Registration of Factories	2,427	3,000	3,000	3,090	
11452012	Registration of Associations	544	1,000	300	340	
11452013	Recruitment Licences	-	1,000	-	1,000	
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	5,460	6,000	5,700	5,800	
11452015	Dumping and Waste Carrier Licences	2,581	3,000	2,800	2,900	
11452016	Firearm Licences	36,696	42,000	36,000	36,500	
11452017	Fishmonger Licences	335	1,000	350	360	
11452018	Scrap Metal Dealer/Exporter Licences	1,562	2,000	2,100	2,200	
11452019	Bunkering Licences	1,400	2,000	1,500	1,600	
11452020	Registration of Energy Efficiency Labelling	1	2,000	10	10	
11452099	Miscellaneous	25,745	30,000	22,740	24,000	
115	Taxes on International Trade and Transactions	1,840,762	2,190,000	2,045,000	2,230,000	
11510001	Customs Duties	1,840,762	2,190,000	2,045,000	2,230,000	
116	Other Taxes	1,980,057	7,905,000	6,420,000	8,045,000	
11611001	Environment Protection Fee	604,622	720,000	650,130	826,100	
11611002	Advertising Structure Fee	28,026	35,000	26,080	27,000	
11612001	Special Levy on Banks	1,089,930	1,750,000	1,325,000	1,450,000	
11612002	Solidarity Levy on Telecommunication Companies	198,141	340,000	250,000	290,000	
11612003	COVID -19 Levy	4,841	-	1,895	1,900	
11612004	Corporate Climate Responsibility Levy	-	5,000,000	4,100,000	4,600,000	
11620001	Mauritius Revenue Authority - Penalties	54,497	60,000	66,895	75,000	
11620002	Tourist Fee	-	-	-	775,000	

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Table A3: Revenue from Social Contributions

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	12,299,508	13,815,000	14,287,000	16,285,000	
<u>121</u>	<u>Social Security Contributions</u>	11,955,984	13,465,000	13,875,000	15,860,000	
12110001	Employee Contribution under Pension Scheme	1,054,276	1,155,000	1,145,000	1,180,000	
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	484,548	1,030,000	530,000	1,080,000	
12111002	CSG Contribution (Social Contribution) - Private Sector Employees	2,699,947	3,000,000	3,200,000	3,720,000	
12121001	CSG Contribution (Social Contribution) - Public Sector Employers	2,110,414	2,060,000	2,300,000	2,160,000	
12121002	CSG Contribution (Social Contribution) - Private Sector Employers	5,399,895	6,000,000	6,450,000	7,440,000	
12131001	CSG Contribution (Social Contribution) - Self Employed	206,904	220,000	250,000	280,000	
<u>122</u>	<u>Other Social Contributions</u>	343,524	350,000	412,000	425,000	
12210001	Civil Service Family Protection Scheme	336,636	342,000	405,000	417,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,888	8,000	7,000	8,000	

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Table A4: Revenue from Recurrent Grants

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	RECURRENT GRANTS	209,545	1,452,000	445,000	745,000	
1311	Foreign Governments	-	3,000	14,000	95,000	
13111009	Australia	-	3,000	2,015	3,000	
13111036	People's Republic of China	-	-	-	5,000	
13111183	United Kingdom	-	-	11,985	87,000	
1321	International Organisations	152,603	149,000	131,000	450,000	
13210104	AFD - FEXTE Technical Assistance on Water Observatory	-	-	174	870	
13210108	AFD - Coastal Risk Assessment	-	8,430	-	23,470	
13210109	AFD - Mitigation Strategy 2050	-	9,130	1,305	18,350	
13210111	AFD - Technical Assistance	168	-	-	-	
13210115	AFD - FEXTE Study on Renewable Energy in Rodrigues	-	10,900	11,150	14,720	
13210116	AFD - Integrated Water Master Plan	-	10,300	655	23,490	
13210117	AFD - Grant for the Water Sector in Rodrigues	-	-	-	14,495	
13210118	AFD - FAPS Technical Assistance on Project Preparation (Phase 2)	-	-	-	7,830	
13210119	AFD - Technical Assistance for Water Sector	-	-	3,913	6,520	
13210120	AFD - FAPS for Water Sector Investment Programme	-	-	-	4,350	
13210121	AFD - Grant for the Land Drainage Strategy in Rodrigues	-	-	-	16,510	
13210122	AFD - Green Budgeting and Tagging	-	-	5,440	3,450	
13210501	COMESA - Technical Assistance	-	1,000	2,800	-	
13211701	EDF - Regional Interim Economic Partnership Agreement under 11th EDF	27,386	-	-	-	
13211702	EDF - National Indicative Programme under 11th EDF	16,154	-	-	-	
13211930	EU - Mauritius Fisheries Partnership Agreement	33,951	28,900	18,420	21,415	
13211935	EU - Protecting and Promoting the Rights of Vulnerable Children	611	-	-	-	
13212450	GCF - Transformational Shift to Low Carbon Economy	-	12,000	45,804	100,210	
13212500	GEF - Nationally Appropriate Mitigation Action	10,045	-	-	-	
13212501	GEF - National Communication	299	3,270	870	6,565	
13212505	GEF - Review of National Implementation Plan	-	430	1,749	6,870	
13212506	GEF - Capacity Building Initiatives for Transparency	1,489	7,350	8,304	27,304	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	1,428	1,920	4,182	27,659	
13212508	GEF - Promoting Low Carbon Transport Electric Bus	1,484	30,400	-	30,400	
13212510	GEF - UNEP Accelerating Transition of Net-Zero Nature Positive Economy in Mauritius	-	-	-	70,000	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	29,205	18,000	18,000	18,000	
13213200	IAEA - Monitoring Impact of Coal & Ash Disposal and Landfill Solid Waste Disposal	196	-	-	-	
13214830	MF - HCFC Phase Out Management Plan	470	520	496	435	
13214831	MF - Kigali Implementation Plan	216	520	522	3,565	
13218001	UN SDGs Fund - Building Resilience and Ending Vulnerability in Small Islands Development States	20,883	3,800	3,467	-	
13218100	UNDP - Technical Assistance	588	-	1,000	1,000	
13218152	UNEP - Institutional Strengthening Fund	4,719	1,130	1,749	2,522	
13218153	UNEP - Switch Africa Green	1,177	-	-	-	
13218157	UNEP - Assessment of Blue Carbon Ecosystem	902	1,000	1,000	-	
13218158	UNEP - Marine Ecosystem Diagnostic Analysis	1,232	-	-	-	

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Table A4: Revenue from Recurrent Grants

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1331	Other General Government Units	56,942	1,300,000	300,000	200,000	
13313007	State Investment Finance Corporation	56,942	-	-	-	
13313008	National Parks and Conservation Fund	-	300,000	300,000	200,000	
13313009	National Social Inclusion Foundation	-	1,000,000	-	-	

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

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	6,210,808	8,913,000	6,440,000	16,960,000	
141	Property Income	3,666,880	5,961,000	2,772,000	14,004,000	
1411	Interest	169,320	394,200	207,990	357,000	
14110003	Central Water Authority	-	92,345	-	81,597	
14110004	Mauritius Housing Company Ltd	1	-	-	-	
14110006	National Transport Corporation	-	2,250	2,250	4,262	
14110009	National Housing Development Company Ltd	13,336	16,360	24,528	15,362	
14110012	Development Bank of Mauritius Ltd	5,948	9,287	9,290	8,915	
14110015	Airports of Mauritius Co. Ltd	8,560	5,350	5,323	2,055	
14110020	Cargo Handling Corporation Ltd	24,328	22,026	22,100	19,678	
14110021	Airport Terminal Operations Ltd	3,308	3,355	3,333	274	
14110022	Landscape (Mauritius) Ltd	3,309	1,835	1,787	367	
14110023	Metro Express Ltd	-	29,137	17,539	33,685	
14110024	Rodrigues Business Parks Development Co. Ltd	-	1,950	3,867	2,200	
14110025	Airport Holdings	-	-	-	1,145	
14110050	Loans to Government Officers	93,186	95,000	92,969	90,000	
14110051	Investment of Surplus Balances	13,795	21,868	21,877	19,418	
14110056	Mauritius Cane Industry Authority	131	117	116	99	
14110057	Wastewater Management Authority	-	90,723	-	75,480	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	504	378	378	252	
14110111	District Council of Pamplemousses	515	456	456	397	
14110112	District Council of Riviere du Rempart	404	358	358	312	
14110999	Miscellaneous	1,995	1,405	1,819	1,502	
1412	Dividends	879,935	1,406,800	422,220	705,000	
14121	From Non-Residents	9,012	9,800	17,000	18,000	
14121001	African Reinsurance Corporation	3,638	3,800	8,000	8,000	
14121999	Miscellaneous	5,374	6,000	9,000	10,000	
14122	From Residents	870,923	1,397,000	405,220	687,000	
14122004	SBM Holdings Ltd	59,810	60,000	60,000	300,000	
14122006	Mauritius Telecom Ltd	295,221	310,000	309,220	360,000	
14122009	State Informatics Ltd	4,753	5,000	5,000	5,000	
14122010	Mauritius Housing Company Ltd	-	20,000	20,000	20,000	
14122012	National Real Estate Ltd	-	-	10,000	-	
14122013	Airport Holdings Ltd	509,862	1,000,000	-	-	
14122999	Miscellaneous	1,277	2,000	1,000	2,000	
1413	Withdrawals from Income of Quasi Corporations	1,422,206	2,700,000	705,790	1,400,000	
14130005	Information & Communication Technology Authority	-	150,000	-	150,000	
14130007	Financial Services Commission	1,272,206	2,400,000	555,790	1,100,000	
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	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	1,195,419	1,460,000	1,436,000	11,542,000	
14150001	Chagos Archipelago	-	-	-	10,000,000	
14150002	Campement Site Lease	229,418	250,000	320,000	330,000	
14150003	Other Land Leases	946,680	1,200,000	1,100,000	1,200,000	
14150005	Shooting and Fishing Lease	19,321	10,000	16,000	12,000	
142	Sales of Goods and Services	2,021,056	2,414,000	2,173,000	2,440,000	
1422	Administrative Fees	1,523,853	1,781,700	1,690,000	1,908,000	
	Judiciary	62,448	66,000	64,400	66,330	
14220001	Court Fees	56,987	60,000	58,000	59,740	
14220002	Ushers' and Interpreters' Fees	5,461	6,000	6,400	6,590	
	Civil Status	35,261	35,300	40,420	41,630	
14220010	Issue of Civil Status Certificates	8,762	8,800	11,320	11,660	
14220011	Fees for Celebration of Civil Marriage	11,118	11,000	10,000	10,300	
14220012	Fees for National Identity Cards	15,381	15,500	19,100	19,670	
	Home Affairs	12,604	13,800	12,800	13,184	
14220020	Issue of Certificates in Connection with Citizenship	5,230	6,200	6,500	6,695	
14220022	Processing Fees for Apostille Services	7,374	7,600	6,300	6,489	
	External Communications	259,474	248,300	260,662	268,787	
14220031	Route Air Navigation Charge	95,642	87,900	92,295	95,314	
14220032	Other Civil Aviation Charges	103,063	103,700	108,832	112,152	
14220034	Scheme of Charge	60,769	56,700	59,535	61,321	
	Arts and Culture	765	900	840	865	
14220040	Fees for Cinema, Video and Theatre Censorship	547	600	610	628	
14220041	Archives Fees	218	300	230	237	
	Shipping	7,568	7,200	6,700	6,900	
14220060	Ship Registration Fees	1,011	400	200	205	
14220061	Annual Fees	6,557	6,800	6,500	6,695	
	Legal Metrology	6,076	6,200	7,500	7,725	
14220070	Duty on Scales	6,076	6,200	7,500	7,725	
	National Audit Office	24,527	27,900	27,900	28,737	
14220080	Reimbursement towards Cost of Audit Services	24,527	27,900	27,900	28,737	
	Police	181,791	184,000	212,800	221,184	
14220100	Fees for Police Services	14,191	13,700	15,830	16,305	
14220101	Helicopter and Aircraft Services	17,043	18,700	19,100	19,673	
14220102	Issue of Passports	62,693	63,900	66,200	70,186	
14220103	Issue of Accident Report Form	129	200	170	175	
14220104	Fees for Driving Test	76,850	76,300	100,000	103,000	
14220105	Fees for Certificate of Character	10,885	11,200	11,500	11,845	
	Health	36,798	36,000	44,400	45,732	
14220110	Central Health Laboratory Fees	13,125	11,600	17,200	17,716	
14220112	Overtime Fees	2,446	2,500	2,500	2,575	
14220113	Vaccination Fees	18,992	19,600	22,700	23,381	
14220114	Fumigation and Disinfection Fees	2,235	2,300	2,000	2,060	
	Agriculture	41,390	48,100	54,920	191,568	
14220120	Fees for Veterinary Services	488	500	500	515	
14220121	Importation Fees (Agricultural Produce)	2,416	2,600	2,400	2,472	
14220124	Quarantine Fees	720	900	700	721	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	285	400	280	288	
14220129	Clearance Fees and Other Fees for Tobacco Products	15,646	20,600	23,500	24,205	
14220130	Clearance Fees and Other Fees for Tea Products	21,835	22,700	27,500	28,325	
14220131	Fees for Services Provided by the Seeds Office	-	200	-	-	
14220132	Fees for Clearances Issued by the Forestry Services	-	200	40	42	
14220133	Fees for Export of Monkeys	-	-	-	135,000	

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

		Rs 000				Notes
Code	Description of Revenue Items	2023/24	2024/25		2025/26	
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	Fisheries	8,943	9,100	10,018	10,320	
14220141	Processing Fees for Inspection	4,500	4,700	5,380	5,543	
14220142	Fees to Operate in Marine Protected Areas	1,560	1,600	1,395	1,437	
14220143	Fees for Services Provided at the Competent Authority - Seafood	2,883	2,800	3,243	3,340	
	Assay Office	4,081	4,400	1,680	1,730	
14220151	Assaying and Marking Fees	4,081	4,400	1,680	1,730	
	Treasury	6,380	4,900	5,040	5,190	
14220160	Pension Contribution Reimbursements	968	900	1,275	1,313	
14220161	Compensation iro Government-owned Vehicles	5,412	4,000	3,765	3,877	
	Mauritius Revenue Authority	126,121	125,200	137,395	171,517	
14220164	Processing Fees for Bill of Entry	-	-	-	30,000	
14220165	Overtime and Supervision Fees	23,138	22,200	27,395	28,217	
14220168	Fees for Tax Residency Certificates and Tax Rulings	102,983	103,000	110,000	113,300	
	National Infrastructure	3,798	4,200	2,485	2,560	
14220180	Materials Testing Laboratory Fees	3,798	4,200	2,485	2,560	
	Land Transport	334,558	327,200	388,445	400,098	
14220190	Fees for Examination of Motor Vehicles	14,161	14,500	17,950	18,488	
14220191	Registration and Transfer of Vehicles	44,848	45,200	47,000	48,410	
14220192	Issue of Student ID Cards	11,162	11,900	9,820	10,115	
14220194	Reservation of Specific Registration Mark	212,010	201,000	260,000	267,800	
14220196	Parking Fees	52,377	54,600	53,675	55,285	
	Housing and Lands	66,872	72,900	43,960	45,279	
14220200	Survey Fee	223	700	200	206	
14220201	Morcellement Fee	43,897	49,500	21,510	22,155	
14220202	Issue of Land Parcel Identification Number	22,752	22,700	22,250	22,918	
	Attorney-General's Office	3,764	3,900	3,460	3,564	
14220230	Commission on Curatelle Deposits	1,213	1,200	1,870	1,927	
14220232	Processing and Registration Fees for Law Practitioners	2,227	2,300	1,275	1,313	
14220233	Fee for Change of Name Certificate	324	400	315	324	
	Fire Services	2,260	2,800	2,270	2,338	
14220240	Special Services	2,260	2,800	2,270	2,338	
	Social Security	104,662	107,200	131,100	135,033	
14220250	Benefits Recovered	40,928	36,100	60,000	61,800	
14220251	Reimbursement of Cost of NPF Administration	63,734	71,100	71,100	73,233	
	Industrial Property Office	41,550	37,300	41,505	42,750	
14220260	Trade Marks, Service Marks and Collective Marks	35,569	35,100	40,000	41,200	
14220261	Patent Fees	975	1,000	990	1,020	
14220262	Industrial Designs	422	400	415	427	
14220263	Utility Models	18	200	50	52	
14220264	Layout-Designs of Integrated Circuits	-	200	-	-	
14220265	Protection of New Plant Varieties	-	200	-	-	
14220266	Geographical Indications	4,566	200	50	51	
	Prison Services	1,712	1,700	1,355	1,396	
14220280	Prison Services	1,712	1,700	1,355	1,396	
	Office of the Director of Public Prosecutions	376	400	470	484	
14220291	Provision of Briefs to Counsels	376	400	470	484	
	Economic Development Board	8,935	259,300	50,000	51,500	
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	8,935	259,300	50,000	51,500	
	Technology, Communication and Innovation	13,022	14,500	4,475	4,609	
14220310	Data Controller Registration and Renewal Fees	13,022	14,500	4,475	4,609	
	Registrar - General's Department	128,117	133,000	133,000	136,990	
14220315	Administrative Fees	128,117	133,000	133,000	136,990	

APPENDIX A: REVENUE

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

Rs 000

Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1423	Incidental Sales by Non Market Establishments	58,526	89,660	59,000	96,000	
	Meteorological Services	14,302	13,310	14,005	14,005	
14230020	Sale of Weather Data	14,291	13,300	14,000	14,000	
14230021	Sale of Ephemerides	11	10	5	5	
	Government Printing	18,088	12,900	17,670	17,810	
14230030	Sale of Publications	18,088	12,900	17,670	17,810	
	Agriculture	19,723	20,470	16,580	17,067	
14230041	Sale of Seeds	1,824	1,530	1,435	1,478	
14230042	Sale of Plants, Fruits and Agricultural Produce	8,622	8,670	8,000	8,240	
14230043	Sale of Milk	515	620	70	72	
14230044	Sale of Poultry and Eggs	5,840	6,120	1,490	1,524	
14230045	Sale of Livestock	243	260	45	46	
14230046	Sale of Forest Produce	2,679	3,270	5,540	5,707	
	Fisheries	241	350	160	165	
14230060	Sale of Produce	241	350	160	165	
	Housing and Lands	583	630	665	685	
14230070	Sale of Sand	-	10	5	5	
14230071	Sale of Maps, Reproductions and Copyright Fees	583	620	660	680	
	Prison Services	2,065	2,000	1,760	1,813	
14230080	Sale of Farm Produce	2,065	2,000	1,760	1,813	
	Health	1,019	1,100	1,920	1,978	
14230090	Sale of Drugs, Serum and Sundry Appliances	1,019	1,100	1,920	1,978	
	Treasury	2,505	3,900	6,240	6,427	
14230100	Sale of Stores	2,505	3,900	6,240	6,427	
	Public Utilities	-	35,000	-	36,050	
14230110	Sale of Ground Water	-	35,000	-	36,050	
14299	Miscellaneous Sales of Goods and Services	438,677	542,640	424,000	436,000	
14299001	Judiciary	883	500	1,400	1,442	
14299004	Land Transport	78,094	77,600	85,000	87,550	
14299005	Police	42,625	42,900	25,000	25,750	
14299006	Health	49,225	56,100	31,540	32,486	
14299007	Agriculture	1,146	1,300	4,655	4,795	
14299008	Fisheries	42,795	55,400	47,845	49,280	
14299009	Treasury	60	200	400	412	
14299010	Education	11,597	14,700	11,000	11,330	
14299011	National Infrastructure	235	400	70	72	
14299012	Labour	3,902	3,800	5,140	5,294	
14299013	Attorney-General's Office	5,175	5,400	765	788	
14299014	Fire Services	10,535	10,800	9,000	9,270	
14299016	Rental of Government Property (Buildings)	5,003	5,100	5,455	5,619	
14299017	Overpayment Made in Previous Years	70,756	69,400	58,230	59,977	
14299018	Commission on Salary Deductions	1,155	1,300	1,115	1,148	
14299019	Shipping	7,441	7,400	8,460	8,714	
14299999	Miscellaneous	108,050	190,340	128,925	132,073	
143	Fines, Penalties and Forfeits	417,411	422,000	415,000	436,000	
14310001	Judiciary	369,713	371,000	369,000	387,000	
14310002	Road Transport - Penalty Fees for Parking Offences	10,120	13,000	12,000	13,000	
14310003	Treasury	37,578	38,000	34,000	36,000	
1441	Transfers	105,461	116,000	1,080,000	80,000	
14412002	Contribution iro Tourism Development Projects on State Lands	8,681	10,000	10,000	10,000	
14412006	Remittance from Corporate Social Responsibility Fund	-	-	1,000,000	-	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	96,780	106,000	70,000	70,000	

APPENDIX A: REVENUE

Table A6: Revenue from Capital Grants and Transfers

Rs 000						
Code	Description of Revenue Items	2023/24	2024/25		2025/26	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	CAPITAL GRANTS	582,706	2,260,000	1,363,000	970,000	
1312	Foreign Governments	523,070	1,460,000	654,000	350,000	
13121078	Republic of India	406,400	1,270,000	618,000	300,000	
13121086	Japan	116,670	190,000	36,000	50,000	
1322	International Organisations	58,495	450,000	359,000	370,000	
13220040	ADFD - Construction of New Eye Hospital	-	370,000	314,000	205,000	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	32,000	-	12,000	
13221936	EU - Mauritius from Ridge to Reef Project	54,495	48,000	45,000	52,000	
13221938	EU - Construction of New Runway at Plaine Corail	-	-	-	100,000	
13229999	Miscellaneous	4,000	-	-	1,000	
1332	Other General Government Units	1,141	350,000	350,000	250,000	
13323003	National Solidarity Fund		200,000	200,000	200,000	
13323005	Gambling Regulatory Authority		150,000	150,000	50,000	
13323008	Road Development Authority	1,141	-	-	-	
14	OTHER REVENUE	562,966	1,420,000	-	-	
1442	Transfers	562,966	1,420,000	-	-	
14422001	Transfers	562,966	1,420,000	-	-	

Abbreviations

ADFD: Abu Dhabi Fund for Development

AFD: Agence Française de Développement

AU: African Union

COMESA: Common Market for Eastern and Southern Africa

DBSA: Development Bank of Southern Africa

EDF: European Development Fund

EU: European Union

GCF: Green Climate Fund

GEF: Global Environment Facility

GF: Global Fund

IAEA: International Atomic Energy Agency

MF: Multilateral Fund

SADC: Southern African Development Community

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)

	2023/24	2024/25	2025/26
<u>SUMMARY</u>			
1 Personal Income Tax	0.26%	0.28%	0.29%
2 Corporate Income Tax	1.33%	1.38%	1.43%
3 Value Added Tax	1.57%	2.83%	2.83%
4 Customs Duty	0.04%	0.04%	0.04%
5 Excise Duty	0.33%	0.11%	0.16%
TOTAL	<u>3.52%</u>	<u>4.64%</u>	<u>4.75%</u>
1 <u>Personal Income Tax*</u>	<u>0.256%</u>	<u>0.276%</u>	<u>0.290%</u>
a Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.101%	0.109%	0.114%
b Interest Relief on secured Housing Loan	0.102%	0.110%	0.115%
c Deduction for premium contribution to a Medical Insurance Scheme	0.034%	0.037%	0.038%
d Solar Energy Investment Allowance	0.006%	0.006%	0.007%
e Deduction for Household Employees	0.002%	0.002%	0.002%
f Contribution to Approved Pension Scheme	0.009%	0.010%	0.011%
g Donation to Charitable Institution	0.002%	0.002%	0.003%
2 <u>Corporate Income Tax*</u>	<u>1.33%</u>	<u>1.38%</u>	<u>1.43%</u>
a Exempt Income	0.21%	0.24%	0.26%
b Annual Allowance	0.05%	0.05%	0.06%
c Accelerated Depreciation	0.01%	0.01%	0.02%
d Other Deductible Items	1.06%	1.08%	1.09%
3 <u>Value Added Tax</u>	<u>1.57%</u>	<u>2.83%</u>	<u>2.83%</u>
a Zero-Rated Supplies other than Exports	4.84%	4.78%	4.78%
b Exempt Supplies	1.35%	1.38%	1.38%
c Taxable Supplies Made to Exempt Bodies or Persons	0.28%	0.23%	0.23%
d Exemptions under the Customs Tariff Act and Excise Act	0.05%	0.02%	0.02%
e Zero-Rated Inputs (Local and Imported)	-3.59%	-2.52%	-2.52%
f Taxable Inputs on which No Credit is Allowed	-0.39%	-0.29%	-0.29%
g Exempt Inputs (Local and Imported)	-0.97%	-0.77%	-0.77%
4 <u>Customs Duty**</u>	<u>0.04%</u>	<u>0.04%</u>	<u>0.04%</u>
a Plastics and Rubber	0.007%	0.007%	0.007%
b Paper and Paperboard	0.005%	0.006%	0.006%
c Furniture	0.009%	0.008%	0.008%
d Sugar	0.000%	0.003%	0.003%
e Others	0.014%	0.015%	0.015%
5 <u>Excise Duty</u>	<u>0.33%</u>	<u>0.11%</u>	<u>0.16%</u>
a Motor Vehicles	0.32%	0.10%	0.15%
b Others	0.01%	0.01%	0.01%

Notes: * For assessment year

** Excludes exemptions under Bilateral and Regional Agreements