

APPENDIX A: REVENUE

Table A1: Summary of Revenue

Rs 000

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
RECURRENT REVENUE		184,444,089	223,050,000	203,115,000	234,075,000	
11	TAXES	163,510,977	189,060,000	179,745,000	198,465,000	
111	Taxes on Income and Profits	48,298,898	63,435,000	57,850,000	67,200,000	
113	Taxes on Property	30,128	55,000	115,000	104,000	
114	Taxes on Goods and Services	105,661,567	115,295,000	110,933,000	117,459,000	
115	Taxes on International Trade and Transactions	2,243,468	2,230,000	2,000,000	2,134,000	
116	Other Taxes	7,276,915	8,045,000	8,847,000	11,568,000	
12	SOCIAL CONTRIBUTIONS	14,055,529	16,285,000	15,000,000	16,035,000	
121	Social Security Contributions	13,711,922	15,860,000	14,650,000	15,650,000	
122	Other Social Contributions	343,607	425,000	350,000	385,000	
13	GRANTS	383,867	745,000	1,495,000	580,000	
1311	Grants from Foreign Governments	20,928	95,000	1,168,200	124,000	
1321	Grants from International Organisations	62,939	450,000	126,800	456,000	
1331	Grants from Other General Government Units	300,000	200,000	200,000	-	
14	OTHER REVENUE	6,493,717	16,960,000	6,875,000	18,995,000	
141	Property Income	2,693,326	14,004,000	3,506,400	15,064,000	
142	Sales of Goods and Services	2,297,864	2,440,000	2,418,600	3,214,000	
143	Fines, Penalties and Forfeits	429,647	436,000	425,000	437,000	
1441	Transfers	1,072,880	80,000	525,000	280,000	
CAPITAL REVENUE		1,176,842	970,000	535,000	1,435,000	
13	GRANTS	1,176,842	970,000	535,000	1,435,000	
1312	Grants from Foreign Governments	714,455	350,000	90,500	1,189,000	
1322	Grants from International Organisations	312,387	370,000	174,500	196,000	
1332	Grants from Other General Government Units	150,000	250,000	270,000	50,000	
GRAND TOTAL		185,620,931	224,020,000	203,650,000	235,510,000	

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Table A2: Revenue from Taxes

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
11	TAXES	163,510,977	189,060,000	179,745,000	198,465,000	
111	<u>Taxes on Income and Profits</u>	48,298,898	63,435,000	57,850,000	67,200,000	
11110001	Income Tax - Individuals	14,303,726	19,490,000	16,400,000	18,065,000	
11120001	Income Tax - Companies & Bodies Corporate	29,806,501	38,995,000	37,000,000	44,275,000	
11130001	Tax Deduction at Source (TDS)	4,188,671	4,950,000	4,450,000	4,860,000	
113	<u>Taxes on Property</u>	30,128	55,000	115,000	104,000	
1131	Recurrent Taxes on Immovable Property	2,710	5,000	3,000	4,000	
11310001	Campement Site Tax	1,550	3,000	2,000	2,000	
11310002	Campement Tax	1,160	2,000	1,000	2,000	
1135	Other Non Recurrent Taxes on Property	27,418	50,000	112,000	100,000	
11350001	Land Conversion Tax	27,418	50,000	112,000	100,000	
114	<u>Taxes on Goods and Services</u>	105,661,567	115,295,000	110,933,000	117,459,000	
1141	General Taxes on Goods and Services	71,408,476	76,445,000	72,314,000	75,431,000	
11411001	Value Added Tax	59,987,465	64,225,000	62,300,000	65,850,000	
11414	Taxes on Financial and Capital Transactions	11,421,011	12,220,000	10,014,000	9,581,000	
11414001	Land Transfer Tax	4,361,258	4,950,000	4,195,000	3,925,000	
11414002	Registration Duty on Transfer of Immovable Property	3,852,885	4,475,000	3,700,000	3,421,000	
11414003	Tax on Transfer of Leasehold Rights in State Lands	351,461	180,000	285,000	300,000	
11414004	Registration Duty on Transfer of Shares	182,231	150,000	115,000	130,000	
11414005	Registration Duty on Transfer of Motor Vehicles	2,045,124	1,925,000	962,000	1,020,000	
11414006	Registration Duty on Fixed and Floating Charges	374,479	350,000	344,000	350,000	
11414999	Miscellaneous	253,573	190,000	413,000	435,000	
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)	24,744,059	27,614,000	27,099,000	29,715,000	
11420001	Spirits, Liquors and Alcoholic Beverages	7,522,035	7,665,000	8,050,000	8,445,000	
11420002	Tobacco Products	8,817,871	9,075,000	9,000,000	9,980,000	
11420003	Motor Vehicles and Motor Cycles	2,184,439	4,371,000	3,400,000	3,610,000	
11420004	Petroleum Products	4,503,015	4,000,000	4,200,000	4,300,000	
11420005	PET Bottles and Other Plastic Products	318,369	315,000	290,000	435,000	
11420006	Sugar Content of Sugar Sweetened Products	1,064,703	1,833,000	1,834,000	2,660,000	
11420007	Energy Inefficient Electrical Appliances	39,650	45,000	15,000	18,000	
11420008	Insecticides, Herbicides and Fruit Ripeners	17,152	17,000	17,000	18,000	
11420999	Miscellaneous	276,824	293,000	293,000	249,000	
1144	Taxes on Specific Services and Gambling	6,137,206	6,842,000	7,120,000	7,735,000	
11440001	Taxes on the National Lottery and Other Lotteries	408,329	440,000	495,000	500,000	
11440002	Betting Taxes on Horse Racing, Football, etc.	1,031,929	1,102,000	1,400,000	1,450,000	
11440003	Gaming Taxes on Casinos and Gaming Houses	1,387,804	1,540,000	1,625,000	1,700,000	
11440004	Passenger Fee on Air Tickets	3,309,145	3,760,000	3,600,000	3,835,000	
11440007	Insurance Premium Tax	-	-	-	250,000	

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Table A2: Revenue from Taxes

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1145	Licence Fees	3,371,825	4,394,000	4,400,000	4,578,000	
11451001	Road Motor Vehicle Licences	1,990,808	2,620,000	2,575,000	2,650,000	
11452002	Company Licences	210,256	400,000	360,000	400,000	
11452003	Incorporation & Lodging Fees, Search Duty etc.	12,157	12,000	11,200	12,000	
11452004	Tourist Enterprise Licences	107,547	130,000	103,000	135,000	
11452005	Gambling Licences	458,279	655,000	640,000	645,000	
11452006	Liquor Licences	21,423	47,000	43,000	45,000	
11452007	Freeport Licences	4,970	6,000	5,000	5,500	
11452008	Pharmacy Licences	1,565	2,200	1,600	1,700	
11452009	Fishing Vessel Licences	49,314	69,000	19,000	20,000	
11452010	Work/Occupation Permits	439,987	375,000	560,000	570,000	
11452011	Registration of Factories	3,378	3,090	3,500	3,600	
11452012	Registration of Associations	332	340	300	305	
11452013	Recruitment Licences	-	1,000	4,800	4,900	
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	5,460	5,800	5,650	5,800	
11452015	Dumping and Waste Carrier Licences	2,870	2,900	3,000	3,100	
11452016	Firearm Licences	35,918	36,500	35,700	36,000	
11452017	Fishmonger Licences	350	360	350	360	
11452018	Scrap Metal Dealer/Exporter Licences	1,624	2,200	1,700	1,800	
11452019	Bunkering Licences	1,400	1,600	1,900	1,950	
11452020	Registration of Energy Efficiency Labelling	6	10	1,700	1,985	
11452099	Miscellaneous	24,184	24,000	23,600	34,000	
115	Taxes on International Trade and Transactions	2,243,468	2,230,000	2,000,000	2,134,000	
11510001	Customs Duties	2,243,468	2,230,000	2,000,000	2,134,000	
116	Other Taxes	7,276,915	8,045,000	8,847,000	11,568,000	
11611001	Environment Protection Fee	649,336	826,100	815,000	820,000	
11611002	Advertising Structure Fee	22,931	27,000	20,000	23,000	
11612001	Special Levy on Banks	1,262,918	1,450,000	1,300,000	2,000,000	
11612002	Solidarity Levy on Telecommunication Companies	355,111	290,000	370,000	390,000	
11612003	COVID-19 Levy	3,409	1,900	2,000	-	
11612004	Corporate Climate Responsibility Levy	4,909,461	4,600,000	5,450,000	7,400,000	
11620001	Mauritius Revenue Authority - Penalties	73,748	75,000	65,000	65,000	
11620002	Tourist Fee	-	775,000	825,000	870,000	

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Table A3: Revenue from Social Contributions

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
12	SOCIAL CONTRIBUTIONS	14,055,529	16,285,000	15,000,000	16,035,000	
121	<u>Social Security Contributions</u>	13,711,922	15,860,000	14,650,000	15,650,000	
12110001	Employee Contribution under Pension Scheme	1,062,676	1,180,000	1,100,000	1,150,000	
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	524,852	1,080,000	950,000	1,000,000	
12111002	CSG Contribution (Social Contribution) - Private Sector Employees	3,204,576	3,720,000	3,490,000	3,750,000	
12121001	CSG Contribution (Social Contribution) - Public Sector Employers	2,274,305	2,160,000	1,900,000	2,000,000	
12121002	CSG Contribution (Social Contribution) - Private Sector Employers	6,409,152	7,440,000	6,980,000	7,500,000	
12131001	CSG Contribution (Social Contribution) - Self Employed	236,362	280,000	230,000	250,000	
122	<u>Other Social Contributions</u>	343,607	425,000	350,000	385,000	
12210001	Civil Service Family Protection Scheme	336,677	417,000	343,000	377,000	
12211001	Retiring Allowance Scheme for Members of National Assembly	6,930	8,000	7,000	8,000	

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Table A4: Revenue from Recurrent Grants

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	RECURRENT GRANTS	383,867	745,000	1,495,000	580,000	
1311	Foreign Governments	20,928	95,000	1,168,200	124,000	
13111009	Australia	-	3,000	13,500	4,000	
13111036	People's Republic of China	-	5,000	-	7,000	
13111078	Republic of India	-	-	1,133,700	-	
13111183	United Kingdom	20,928	87,000	21,000	113,000	
1321	International Organisations	62,939	450,000	126,800	456,000	
13210104	AFD - FEXTE Technical Assistance on Water Observatory	-	870	1,080	-	
13210108	AFD - Coastal Risk Assessment	-	23,470	26,554	1,740	
13210109	AFD - Mitigation Strategy 2050	4,127	18,350	-	1,783	
13210115	AFD - FEXTE Study on Renewable Energy in Rodrigues	-	14,720	6,046	-	
13210116	AFD - Integrated Water Master Plan	-	23,490	2,750	30,220	
13210117	AFD - Grant for the Water Sector in Rodrigues	-	14,495	16,675	16,500	
13210118	AFD - FAPS Technical Assistance on Project Preparation (Phase 2)	-	7,830	8,800	-	
13210119	AFD - Technical Assistance for Water Sector	-	6,520	4,800	6,435	
13210120	AFD - FAPS for Water Sector Investment Programme	-	4,350	-	10,000	
13210121	AFD - Grant for the Land Drainage Strategy in Rodrigues	-	16,510	7,634	17,812	
13210122	AFD - Green Budgeting and Tagging	5,673	3,450	3,595	-	
13210130	AfDB - Technical Assistance for New e-Government Procurement System	-	-	-	4,000	
13210400	BADEA - Consultancy works at Riviere des Anguilles	-	-	-	15,430	
13211930	EU - Mauritius Fisheries Partnership Agreement	20,862	21,415	23,300	17,800	
13211938	EU - Implementation of Circular Economy Roadmap	-	-	-	22,913	
13212450	GCF - Transformational Shift to Low Carbon Economy	-	100,210	-	-	
13212452	GCF - Acquisition of Hydromet	-	-	-	151,562	
13212453	GCF - National Adaptation Plan	-	-	-	1,740	
13212501	GEF - National Communication and Biennial Transparency Report	4,765	6,565	5,677	7,200	
13212505	GEF - Review of National Implementation Plan	3,371	6,870	6,742	-	
13212506	GEF - Capacity Building Initiatives for Transparency	4,670	27,304	2,677	19,500	
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	4,467	27,659	2,663	22,200	
13212508	GEF - Promoting Low Carbon Transport Electric Bus	461	30,400	705	14,200	
13212510	GEF - UNEP Accelerating Transition of Net-Zero Nature Positive Economy in Mauritius	-	70,000	1,280	71,260	
13212511	GEF - Implementation of Mandatory Energy Auditing in Republic of Mauritius	-	-	-	14,400	
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	10,308	18,000	4,100	2,000	
13213400	International Solar Alliance - Technical Assistance	-	-	-	1,500	
13214830	MF - HCFC Phase Out Management Plan	648	435	398	435	
13214831	MF - Kigali Implementation Plan	-	3,565	543	870	
13217300	UNESCO - Consultancy for Revision of Local Economic Development Plan	-	-	-	1,800	
13218100	UNDP - Technical Assistance	466	1,000	207	1,000	
13218152	UNEP - Institutional Strengthening Fund	2,121	2,522	575	1,700	
13218157	UNEP - Assessment of Blue Carbon Ecosystem	1,000	-	-	-	

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Table A4: Revenue from Recurrent Grants

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1331	Other General Government Units	300,000	200,000	200,000	-	
13313008	National Parks and Conservation Fund	300,000	200,000	200,000	-	

Rs 000

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

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
14	OTHER REVENUE	6,493,717	16,960,000	6,875,000	18,995,000	
141	Property Income	2,693,326	14,004,000	3,506,400	15,064,000	
1411	Interest	174,457	357,000	180,000	312,100	
14110003	Central Water Authority	-	81,597	-	69,677	
14110006	National Transport Corporation	-	4,262	2,058	3,750	
14110009	National Housing Development Company Ltd	20,816	15,362	11,237	14,365	
14110012	Development Bank of Mauritius Ltd	6,793	8,915	8,918	8,109	
14110015	Airports of Mauritius Co. Ltd	4,950	2,055	1,725	-	
14110020	Cargo Handling Corporation Ltd	22,049	19,678	19,410	16,863	
14110021	Airport Terminal Operations Ltd	3,402	274	303	-	
14110022	Landscape (Mauritius) Ltd	1,756	367	367	-	
14110023	Metro Express Ltd	-	33,685	17,364	31,288	
14110024	Rodrigues Business Parks Development Co. Ltd	3,983	2,200	2,209	2,200	
14110025	Airport Holdings	-	1,145	-	-	
14110050	Loans to Government Officers	93,721	90,000	94,248	85,000	
14110051	Investment of Surplus Balances	13,477	19,418	18,614	16,252	
14110056	Mauritius Cane Industry Authority	116	99	108	94	
14110057	Wastewater Management Authority	-	75,480	-	59,942	
14110104	Municipal Town Council of Beau Bassin-Rose Hill	378	252	252	126	
14110111	District Council of Pamplemousses	456	397	397	338	
14110112	District Council of Riviere du Rempart	358	312	312	266	
14110999	Miscellaneous	2,202	1,502	2,478	3,830	
1412	Dividends	417,030	705,000	400,900	663,900	
14121	From Non-Residents	16,821	18,000	25,900	26,900	
14121001	African Reinsurance Corporation	7,899	8,000	8,000	8,000	
14121002	African Export and Import Bank	-	-	8,900	8,900	
14121999	Miscellaneous	8,923	10,000	9,000	10,000	
14122	From Residents	400,209	687,000	375,000	637,000	
14122004	SBM Holdings Ltd	74,763	300,000	-	300,000	
14122006	Mauritius Telecom Ltd	309,218	360,000	365,845	310,000	
14122009	State Informatics Ltd	-	5,000	-	5,000	
14122010	Mauritius Housing Company Ltd	6,223	20,000	8,205	20,000	
14122012	National Real Estate Ltd	10,000	-	-	-	
14122999	Miscellaneous	5	2,000	950	2,000	
1413	Withdrawals from Income of Quasi Corporations	705,786	1,400,000	1,493,500	2,025,000	
14130005	Information & Communication Technology Authority	-	150,000	-	75,000	
14130007	Financial Services Commission	555,786	1,100,000	1,343,500	1,750,000	
14130008	Mauritius Ports Authority	150,000	150,000	150,000	200,000	

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

Rs 000

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1415	Rent and Royalties	1,396,053	11,542,000	1,432,000	12,063,000	
14150001	Chagos Archipelago	-	10,000,000	-	10,600,000	
14150002	Campment Site Lease	358,913	330,000	340,000	350,000	
14150003	Other Land Leases	1,020,555	1,200,000	1,078,000	1,100,000	
14150005	Shooting and Fishing Lease	16,585	12,000	14,000	13,000	
142	Sales of Goods and Services	2,297,864	2,440,000	2,418,600	3,214,000	
1422	Administrative Fees	1,748,263	1,908,000	1,845,940	2,597,973	
	Judiciary	65,215	66,330	64,790	66,700	
14220001	Court Fees	58,315	59,740	58,200	59,900	
14220002	Ushers' and Interpreters' Fees	6,900	6,590	6,590	6,800	
	Civil Status	42,481	41,630	40,000	41,200	
14220010	Issue of Civil Status Certificates	11,605	11,660	11,500	11,800	
14220011	Fees for Celebration of Civil Marriage	10,489	10,300	10,000	10,300	
14220012	Fees for National Identity Cards	20,388	19,670	18,500	19,100	
	Home Affairs	14,181	13,184	15,200	15,600	
14220020	Issue of Certificates in Connection with Citizenship	6,920	6,695	8,000	8,200	
14220022	Processing Fees for Apostille Services	7,262	6,489	7,200	7,400	
	External Communications	267,636	268,787	258,000	281,000	
14220031	Route Air Navigation Charge	109,346	95,314	105,000	111,000	
14220032	Other Civil Aviation Charges	103,486	112,152	92,000	105,000	
14220034	Scheme of Charge	54,803	61,321	61,000	65,000	
	Arts and Culture	858	865	900	1,000	
14220040	Fees for Cinema, Video and Theatre Censorship	584	628	550	600	
14220041	Archives Fees	274	237	350	400	
	Shipping	6,844	6,900	6,235	6,740	
14220060	Ship Registration Fees	260	205	235	240	
14220061	Annual Fees	6,583	6,695	6,000	6,500	
	Legal Metrology	7,360	7,725	7,300	7,500	
14220070	Duty on Scales	7,360	7,725	7,300	7,500	
	National Audit Office	20,269	28,737	23,000	24,000	
14220080	Reimbursement towards Cost of Audit Services	20,269	28,737	23,000	24,000	
	Police	196,514	221,184	192,850	198,390	
14220100	Fees for Police Services	15,294	16,305	16,000	16,500	
14220101	Helicopter and Aircraft Services	17,822	19,673	23,000	23,700	
14220102	Issue of Passports	65,861	70,186	60,000	62,000	
14220103	Issue of Accident Report Form	157	175	150	190	
14220104	Fees for Driving Test	86,547	103,000	83,000	85,000	
14220105	Fees for Certificate of Character	10,834	11,845	10,700	11,000	
	Health	43,431	45,732	46,100	47,800	
14220110	Central Health Laboratory Fees	15,042	17,716	16,000	16,500	
14220112	Overtime Fees	2,979	2,575	2,700	2,800	
14220113	Vaccination Fees	23,149	23,381	25,000	26,000	
14220114	Fumigation and Disinfection Fees	2,261	2,060	2,400	2,500	
	Agriculture	58,543	191,568	188,190	193,913	
14220120	Fees for Veterinary Services	505	515	400	410	
14220121	Importation Fees (Agricultural Produce)	2,604	2,472	2,300	2,400	
14220124	Quarantine Fees	1,259	721	840	900	
14220127	Sterilisation, Post Mortem Analysis and Export Fees	263	288	150	200	
14220129	Clearance Fees and Other Fees for Tobacco Products	25,735	24,205	24,000	25,000	
14220130	Clearance Fees and Other Fees for Tea Products	28,141	28,325	25,500	26,000	
14220132	Fees for Clearances Issued by the Forestry Services	36	42	-	3	
14220133	Fees for Export of Monkeys	-	135,000	135,000	139,000	

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

Code	Description of Revenue Items	Rs 000				Notes
		2024/25	2025/26		2026/27	
		Prov. Actual	Estimates	Revised Estimates	Estimates	
	Fisheries	10,429	10,320	10,150	10,700	
14220141	Processing Fees for Inspection	5,650	5,543	5,800	6,000	
14220142	Fees to Operate in Marine Protected Areas	1,658	1,437	1,650	1,700	
14220143	Fees for Services Provided at the Competent Authority - Seafood	3,121	3,340	2,700	3,000	
	Assay Office	1,749	1,730	2,500	2,600	
14220151	Assaying and Marking Fees	1,749	1,730	2,500	2,600	
	Treasury	4,065	5,190	4,600	4,900	
14220160	Pension Contribution Reimbursements	1,114	1,313	600	700	
14220161	Compensation iro Government-owned Vehicles	2,950	3,877	4,000	4,200	
	Mauritius Revenue Authority	152,208	171,517	183,000	501,000	
14220164	Processing Fees for Bill of Entry	-	30,000	28,000	30,000	
14220165	Overtime and Supervision Fees	28,114	28,217	30,000	31,000	
14220168	Fees for Tax Residency Certificates and Tax Rulings	124,094	113,300	125,000	240,000	
14220169	Processing Fees on Import by Post and Courier Services	-	-	-	200,000	
	National Infrastructure	2,211	2,560	4,300	4,400	
14220180	Materials Testing Laboratory Fees	2,211	2,560	4,300	4,400	
	Land Transport	440,856	400,098	380,600	764,000	
14220190	Fees for Examination of Motor Vehicles	17,791	18,488	16,000	17,000	
14220191	Registration and Transfer of Vehicles	52,038	48,410	54,000	55,000	
14220192	Issue of Student ID Cards	11,429	10,115	10,600	11,000	
14220194	Fees for Registration Marks	304,377	267,800	245,000	596,000	
14220196	Parking Fees	55,221	55,285	55,000	85,000	
	Housing and Lands	43,879	45,279	67,100	68,200	
14220200	Survey Fee	187	206	200	200	
14220201	Morcellement Fee	21,024	22,155	44,000	45,000	
14220202	Issue of Land Parcel Identification Number	22,668	22,918	22,900	23,000	
	Attorney-General's Office	3,669	3,564	4,425	4,650	
14220230	Commission on Curatelle Deposits	2,031	1,927	1,800	1,900	
14220232	Processing and Registration Fees for Law Practitioners	1,330	1,313	2,300	2,400	
14220233	Fee for Change of Name Certificate	308	324	325	350	
	Fire Services	2,632	2,338	2,500	2,600	
14220240	Special Services	2,632	2,338	2,500	2,600	
	Social Security	139,721	135,033	118,600	121,000	
14220250	Benefits Recovered	62,565	61,800	60,000	61,000	
14220251	Reimbursement of Cost of NPF Administration	77,155	73,233	58,600	60,000	
	Industrial Property Office	53,558	42,750	40,350	41,580	
14220260	Trade Marks, Service Marks and Collective Marks	41,562	41,200	39,000	40,000	
14220261	Patent Fees	1,208	1,020	1,000	1,200	
14220262	Industrial Designs	405	427	325	350	
14220263	Utility Models	7	52	25	30	
14220266	Geographical Indications	10,377	51	-	-	
	Prison Services	1,277	1,396	2,200	2,300	
14220280	Prison Services	1,277	1,396	2,200	2,300	
	Office of the Director of Public Prosecutions	517	484	550	600	
14220291	Provision of Briefs to Counsels	517	484	550	600	
	Economic Development Board	24,805	51,500	25,000	26,000	
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	24,805	51,500	25,000	26,000	
	Technology, Communication and Innovation	4,324	4,609	4,500	4,600	
14220310	Data Controller Registration and Renewal Fees	4,324	4,609	4,500	4,600	
	Registrar-General's Department	139,032	136,990	153,000	155,000	
14220315	Administrative Fees	139,032	136,990	153,000	155,000	

APPENDIX A: REVENUE

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

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
1423	Incidental Sales by Non Market Establishments	58,583	96,000	55,260	93,002	
	Meteorological Services	15,054	14,005	16,005	16,505	
14230020	Sale of Weather Data	15,054	14,000	16,000	16,500	
14230021	Sale of Ephemerides	-	5	5	5	
	Government Printing	14,844	17,810	14,000	14,500	
14230030	Sale of Publications	14,844	17,810	14,000	14,500	
	Agriculture	17,678	17,067	15,530	15,955	
14230041	Sale of Seeds	1,607	1,478	2,000	2,100	
14230042	Sale of Plants, Fruits and Agricultural Produce	8,627	8,240	7,500	7,555	
14230043	Sale of Milk	64	72	830	900	
14230044	Sale of Poultry and Eggs	981	1,524	750	800	
14230045	Sale of Livestock	101	46	250	300	
14230046	Sale of Forest Produce	6,299	5,707	4,200	4,300	
	Fisheries	147	165	180	200	
14230060	Sale of Produce	147	165	180	200	
	Housing and Lands	710	685	485	490	
14230070	Sale of Sand	1	5	85	85	
14230071	Sale of Maps, Reproductions and Copyright Fees	709	680	400	405	
	Prison Services	1,846	1,813	758	800	
14230080	Sale of Farm Produce	1,846	1,813	758	800	
	Health	1,915	1,978	1,600	1,700	
14230090	Sale of Drugs, Serum and Sundry Appliances	1,915	1,978	1,600	1,700	
	Treasury	6,389	6,427	6,700	6,800	
14230100	Sale of Stores	6,389	6,427	6,700	6,800	
	Public Utilities	-	36,050	-	36,050	
14230110	Sale of Ground Water	-	36,050	-	36,050	
	Office of the Director of Public Prosecutions	-	-	2	2	
14230120	Sale of Law Books	-	-	2	2	
14299	Miscellaneous Sales of Goods and Services	491,018	436,000	517,400	523,025	
14299001	Judiciary	938	1,442	7,000	7,200	
14299004	Land Transport	91,322	87,550	82,000	84,000	
14299005	Police	27,499	25,750	24,000	25,000	
14299006	Health	35,110	32,486	38,000	39,000	
14299007	Agriculture	4,854	4,795	1,050	1,100	
14299008	Fisheries	72,545	49,280	58,000	58,500	
14299009	Treasury	357	412	20	25	
14299010	Education	13,483	11,330	16,000	16,500	
14299011	National Infrastructure	79	72	9,300	9,400	
14299012	Labour	5,128	5,294	5,200	5,300	
14299013	Attorney-General's Office	801	788	450	500	
14299014	Fire Services	8,895	9,270	9,000	9,200	
14299016	Rental of Government Property (Buildings)	5,310	5,619	4,600	4,700	
14299017	Overpayment Made in Previous Years	55,222	59,977	82,000	83,000	
14299018	Commission on Salary Deductions	1,107	1,148	1,080	1,100	
14299019	Shipping	9,176	8,714	7,500	7,700	
14299999	Miscellaneous	159,190	132,073	172,200	170,800	
143	Fines, Penalties and Forfeits	429,647	436,000	425,000	437,000	
14310001	Judiciary	380,082	387,000	370,000	380,000	
14310002	Road Transport - Penalty Fees for Parking Offences	15,557	13,000	17,000	18,000	
14310003	Treasury	34,008	36,000	38,000	39,000	
1441	Transfers	1,072,880	80,000	525,000	280,000	
14412002	Contribution iro Tourism Development Projects on State Lands	2,787	10,000	-	10,000	
14412006	Remittance from Corporate Social Responsibility Fund	1,000,000	-	200,000	200,000	
14412999	Other - incl. Miscellaneous and Unidentified Revenues	70,093	70,000	325,000	70,000	

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Table A6: Revenue from Capital Grants and Transfers

Code	Description of Revenue Items	2024/25	2025/26		2026/27	Notes
		Prov. Actual	Estimates	Revised Estimates	Estimates	
13	CAPITAL GRANTS	1,176,842	970,000	535,000	1,435,000	
1312	Foreign Governments	714,455	350,000	90,500	1,189,000	
13121078	Republic of India	678,520	300,000	56,500	692,000	
13121086	Japan	35,935	50,000	34,000	497,000	
1322	International Organisations	312,387	370,000	174,500	196,000	
13220040	ADFD - Construction of New Eye Hospital	267,372	205,000	154,000	50,000	
13221935	EU - Mauritius Fisheries Partnership Agreement	-	12,000	1,200	-	
13221936	EU - Mauritius from Ridge to Reef Project	45,014	52,000	13,254	-	
13221938	EU - Construction of New Runway at Plaine Corail	-	100,000	4,800	145,300	
13229999	Miscellaneous	-	1,000	1,246	700	
1332	Other General Government Units	150,000	250,000	270,000	50,000	
13323003	National Solidarity Fund	-	200,000	200,000	-	
13323005	Gambling Regulatory Authority	150,000	50,000	50,000	50,000	
13323099	Transfers from Special Funds	-	-	20,000	-	

Abbreviations

<i>ADFD:</i>	<i>Abu Dhabi Fund for Development</i>
<i>AFD:</i>	<i>Agence Française de Développement</i>
<i>AfDB:</i>	<i>African Development Bank</i>
<i>BADEA:</i>	<i>Banque Arabe pour le Développement Économique en Afrique</i>
<i>EU:</i>	<i>European Union</i>
<i>GCF:</i>	<i>Green Climate Fund</i>
<i>GEF:</i>	<i>Global Environment Facility</i>
<i>GF:</i>	<i>Global Fund</i>
<i>MF:</i>	<i>Multilateral Fund</i>
<i>UNDP:</i>	<i>United Nations Development Programme</i>
<i>UNEP:</i>	<i>United Nations Environment Programme</i>
<i>UNESCO:</i>	<i>United Nations Educational, Scientific and Cultural Organisation</i>

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

SUMMARY		2024/25	2025/26	2026/27
1	Personal Income Tax	0.28%	0.28%	0.29%
2	Corporate Income Tax	1.52%	1.60%	1.66%
3	Value Added Tax	2.37%	2.04%	2.00%
4	Customs Duty	0.04%	0.04%	0.03%
5	Excise Duty	0.12%	0.39%	0.37%
TOTAL		4.33%	4.35%	4.35%
1	Personal Income Tax*	0.278%	0.283%	0.294%
a	Exemption iro a dependent child pursuing a non-sponsored full-time undergraduate course at a recognised Tertiary Educational Institution	0.101%	0.104%	0.107%
b	Interest Relief on secured Housing Loan	0.092%	0.094%	0.098%
c	Deduction for premium contribution to a Medical Insurance Scheme	0.038%	0.039%	0.041%
d	Solar Energy Investment Allowance	0.007%	0.008%	0.008%
e	Deduction for Household Employees	0.002%	0.000%	0.000%
f	Contribution to Approved Pension Scheme	0.011%	0.011%	0.012%
g	Donation to Charitable Institution	0.004%	0.004%	0.004%
h	Deduction for fee-paying private schools	0.023%	0.023%	0.024%
2	Corporate Income Tax*	1.52%	1.60%	1.66%
a	Exempt Income	0.34%	0.38%	0.41%
b	Annual Allowance	0.09%	0.10%	0.11%
c	Accelerated Depreciation	0.01%	0.01%	0.01%
d	Other Deductible Items	1.08%	1.11%	1.13%
3	Value Added Tax	2.37%	2.04%	2.00%
a	Zero-Rated Supplies other than Exports	5.46%	5.04%	4.92%
b	Exempt Supplies	1.53%	1.24%	1.21%
c	Taxable Supplies Made to Exempt Bodies or Persons	0.23%	0.19%	0.19%
d	Exemptions under the Customs Tariff Act and Excise Act	0.02%	0.08%	0.08%
e	Zero-Rated Inputs (Local and Imported)	-3.41%	-3.27%	-3.19%
f	Taxable Inputs on which No Credit is Allowed	-0.40%	-0.38%	-0.37%
g	Exempt Inputs (Local and Imported)	-1.06%	-0.86%	-0.84%
4	Customs Duty**	0.039%	0.038%	0.033%
a	Plastics and Rubber	0.007%	0.006%	0.006%
b	Paper and Paperboard	0.006%	0.005%	0.005%
c	Furniture	0.009%	0.011%	0.006%
d	Sugar	0.003%	0.007%	0.007%
e	Others	0.014%	0.009%	0.009%
5	Excise Duty	0.12%	0.39%	0.37%
a	Motor Vehicles	0.11%	0.36%	0.35%
b	Others	0.01%	0.03%	0.02%

Notes: * For assessment year

** Excludes exemptions under Bilateral and Regional Agreements