



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET
1	Revenue				1 385 285 035 860	1 547 540 514 000	1 550 266 175 000
	11		Tax Revenue		641 232 520 014	754 756 738 917	873 851 976 005
		111	Taxes on Income, Profits or Capital Gains		253 199 367 148	291 399 854 816	337 380 676 171
			1111	Taxes on Individuals	167 048 494 941	189 996 776 629	219 976 914 570
				111107 Capital Gains Tax	148 596 867	174 904 552	202 503 244
				111102 Interest on PAYE	958 703 402	1 128 432 870	1 306 491 539
				111103 Interest on Personal Income Tax	199 976 397	235 380 347	272 521 689
				111110 Other Taxes on Income	452 394 498	532 486 712	616 509 322
				111101 Pay As You Earn (PAYE)	159 673 820 463	181 316 485 024	209 926 934 783
				111111 Taxes on Professional Income - Liberal Profession	9 228 546	10 862 374	12 576 379
				111108 Withholding Tax on Interest	5 393 414 521	6 348 268 107	7 349 979 594
				111109 Withholding Tax on Royalties	212 360 247	249 956 643	289 398 020
			1112	Taxes on Corporations & Enterprises	86 150 872 207	101 403 078 187	117 403 761 601
				111209 Arrears Recovery	2 486 906 696	2 927 190 261	3 389 080 033
				111202 Corporation Income Tax (CIT)	37 976 372 392	44 699 733 853	51 753 033 447
				111225 Interest on corporation tax	1 141 771 950	1 343 911 992	1 555 971 731
				111228 Interest on late payments of Taxes on corporations and Enterprises	34 488 687	40 594 587	47 000 123
				111215 Interests Withholding Tax - all	434 923 132	511 922 204	592 699 881
				111206 Penalty on Income Tax	89 178	104 966	121 528
				111221 Penalties - Personal Income Tax	495 815 731	583 595 268	675 682 444
				111222 Penalties - Withholding Taxes	890 387 651	1 048 022 455	1 213 392 933
				111220 Penalties on Corporation Income Tax	1 738 489 156	2 046 272 398	2 369 159 606
				111219 Penalties on PAYE	1 158 897 621	1 364 069 604	1 579 310 070
				111213 Penalty on Public Supply Withholding Tax 3%	10 353 321 747	12 186 280 506	14 109 188 764
				111204 Personal Income Tax (PIT)	9 039 554 664	10 639 923 252	12 318 827 350
				111205 PIT Truck customs	2 561	3 014	3 490
				111210 Unclassified Revenue	1 367 145	1 609 185	1 863 103
				111216 Withholding Tax - Dividends	1 705 615 056	2 007 578 246	2 324 359 792
				111224 Withholding Tax - Performance Payments	3 744 867	4 407 861	5 103 390
				111217 Withholding Tax - Service Fees	9 296 619 365	10 942 498 853	12 669 147 226
				111212 Withholding Tax 3%	2 214 735 619	2 606 833 842	3 018 173 653
				111226 Withholding Tax on Public Supplies	7 177 768 989	8 448 525 840	9 781 643 037
		113	Tax on Property Income		2 387 361 995	2 810 022 103	3 253 423 574
			1131	Taxes on Immovable Property	2 387 361 995	2 810 022 103	3 253 423 574
				113111 Interest on late payment of property tax on vehicles	9 587 043	11 284 340	13 064 928
				113112 Penalty on number plate registration fees	2 995	3 525	4 082
				113110 Penalty on property tax on vehicles	114 968 776	135 322 922	156 675 915
				113107 Penalty on Property Taxes	181 262	213 353	247 018
				113109 Property tax on vehicles	2 262 551 671	2 663 115 278	3 083 335 899
				113106 Tax on Mining	70 248	82 685	95 732
		114	Taxes on goods and services		193 760 231 260	234 690 040 938	271 722 457 673
			1141	General taxes on goods and services	126 525 567 123	145 359 159 821	168 295 799 842
				114104 Value Added Tax - Arrears	15 182 713	17 870 670	20 690 535
				114102 Value Added Tax - Late Payment Charge	1 173 487 527	1 381 242 515	1 599 192 745
				114103 Value Added Tax - Penalty	1 882 235 030	2 180 013 762	2 524 004 436
				114101 Value Added Tax Principle	114 907 883 352	131 720 127 195	152 504 624 990
				114107 VAT on offset refund	8 546 778 501	10 059 905 679	11 647 287 136
			1142	Excises	51 428 995 066	60 534 017 523	70 085 854 288
				114211 Excise duty Local Soft Drink	7 993 741 176	9 408 958 270	10 893 624 862