



ANNEX I: STATE REVENUES 2013/16

CL	CH.	SCH.	Item	Sub Item		2013/2014 BUDGET	2014/2015 BUDGET	2015/2016 BUDGET
1			Revenue			1 653 467 462 173	1 868 886 762 001	2 026 619 337 925
	11		Tax Revenue			775 429 119 902	900 586 719 902	1 039 942 919 902
		111	Taxes on Income, Profits or Capital Gains			317 542 372 790	370 596 577 748	429 669 557 709
		1111	Taxes on Individuals			208 711 729 149	243 582 775 595	282 409 794 833
			111101	Pay As You Earn (PAYE)		201 816 091 688	235 535 031 849	273 079 243 141
			111102	Interest on PAYE		316 144 119	368 964 708	427 777 568
			111103	Interest on Personal Income Tax		226 416 808	264 245 976	306 366 785
			111104	Tax on Rental Income		230 047	268 483	311 279
			111107	Capital Gains Tax		23 131 165	26 995 863	31 298 995
			111108	Withholding Tax on Interest		5 961 043 921	6 957 000 597	8 065 944 342
			111109	Withholding Tax on Royalties		148 336 233	173 119 889	200 715 145
			111110	Other Taxes on Income		216 935 949	253 181 078	293 538 063
			111111	Taxes on Professional Income - Liberal Profession		3 399 219	3 967 152	4 599 515
		1112	Taxes on Corporations & Enterprises			108 830 643 641	127 013 802 153	147 259 762 876
			111201	Building Tax		3 776	4 407	5 110
			111202	Corporation Income Tax (CIT)		48 655 463 258	56 784 699 359	65 836 162 889
			111204	Personal Income Tax (PIT)		9 237 205 081	10 780 534 771	12 498 948 682
			111206	Penalty on Income Tax		2 514 050	2 934 092	3 401 785
			111209	Arrears Recovery		247 314	288 634	334 643
			111212	Withholding Tax 3%		277 884 305	324 312 537	376 007 855
			111213	Penalty on Public Supply Withholding Tax 3%		10 156 857 430	11 853 840 391	13 743 338 886
			111215	Interests Withholding Tax - all		455 556 840	531 670 166	616 418 226
			111216	Withholding Tax - Dividends		685 152 242	799 625 807	927 085 913
			111217	Withholding Tax - Service Fees		26 924 536 980	31 423 022 933	36 431 843 079
			111219	Penalties on PAYE		760 538 712	887 607 664	1 029 092 052
			111220	Penalties on Corporation Income Tax		1 259 852 683	1 470 345 796	1 704 718 461
			111221	Penalties - Personal Income Tax		604 059 938	704 984 798	817 359 157
			111222	Penalties - Withholding Taxes		572 889 181	668 606 107	775 181 714
			111224	Withholding Tax - Performance Payments		726 626	848 029	983 204
			111225	Interest on corporation tax		781 978 050	912 629 035	1 058 101 818
			111226	Withholding Tax on Public Supplies		8 452 781 531	9 865 051 648	11 437 537 833
			111227	Other Fines on Taxes on Corporations and Enterprises		71 232	83 210	96 385
			111228	Interest on late payments of Taxes on corporations and Enterprises		2 324 412	2 712 769	3 145 184
		113	Tax on Property Income			3 484 597 088	4 066 795 069	4 715 040 946
		1131	Taxes on Immovable Property			3 484 597 088	4 066 795 069	4 715 040 946
			113104	Tax on Property - plots and land		472 027	550 892	638 704
			113109	Property tax on vehicles		3 452 498 306	4 029 333 300	4 671 607 783
			113110	Penalty on property tax on vehicles		25 528 728	29 794 006	34 543 161
			113111	Interest on late payment of property tax on vehicles		6 098 027	7 116 871	8 251 298
		114	Taxes on goods and services			240 062 760 884	277 443 795 393	319 065 550 059
		1141	General taxes on goods and services			156 540 288 805	179 966 593 416	206 050 513 137
			114101	Value Added Tax Principle		138 521 043 026	158 936 736 013	181 668 502 961
			114102	Value Added Tax - Late Payment Charge		1 713 642 713	1 999 953 956	2 318 745 999
			114103	Value Added Tax - Penalty		1 566 241 727	1 827 925 573	2 119 296 345
			114104	Value Added Tax - Arrears		914 959 480	1 067 828 678	1 238 040 240
			114105	Value Added Tax - Miscellaneous		1 716 908 936	2 003 765 893	2 323 165 557