



ANNEX I: REVISED STATE REVENUES 2014/17

CL	CH.	SCH.	Item	Sub Item	2014/2015 REVISED BUDGET	2015/2016 BUDGET	2016/2017 BUDGET
1			Revenues		1 762 418 647 531	1 815 247 979 335	1 998 297 137 259
	11		Tax Revenue		894 552 100 941	1 064 932 155 777	1 239 585 739 061
		111	Taxes on Income, Profits or Capital Gains		363 979 791 393	435 595 891 176	514 325 197 584
		1111	Taxes on Individuals		234 094 758 709	286 364 854 379	338 176 784 000
			111101	Pay As You Earn (PAYE)	226 360 490 037	276 909 400 542	327 015 813 438
			111102	Interest on PAYE	354 592 823	433 503 958	511 696 736
			111103	Interest on Personal Income Tax	253 953 088	310 467 841	366 468 220
			111104	Tax on Rental Income	258 024	315 446	372 344
			111107	Capital Gains Tax	25 944 323	31 717 975	37 439 069
			111108	Withholding Tax on Interest	6 686 012 062	8 173 918 066	9 648 279 151
			111109	Withholding Tax on Royalties	166 376 537	203 401 994	240 090 393
			111110	Other Taxes on Income	243 319 189	297 467 473	351 122 826
			111111	Taxes on Professional Income - Liberal Profession	3 812 626	4 661 085	5 501 824
		1112	Taxes on Corporations and Enterprises		129 885 032 684	149 231 036 796	176 148 413 584
			111201	Building Tax	4 241	5 178	6 113
			111202	Corporation Income Tax (CIT)	62 391 488 399	66 717 470 196	78 751 557 267
			111204	Personal Income Tax (PIT)	10 360 612 236	12 666 264 247	14 950 927 116
			111206	Penalty on Income Tax	2 819 802	3 447 323	4 069 129
			111209	Arrears Recovery	277 392	339 122	400 292
			111212	Withholding Tax 3%	311 679 940	381 041 236	449 771 111
			111213	Penalty on Public Supply Withholding Tax 3%	11 392 110 541	13 927 312 321	16 439 435 286
			111215	Interests Withholding Tax - all	510 960 591	624 669 829	737 343 933
			111216	Withholding Tax - Dividends	768 478 845	939 496 229	1 108 956 783
			111217	Withholding Tax - Service Fees	30 199 035 839	36 919 533 249	43 578 851 663
			111219	Penalties on PAYE	853 033 641	1 042 867 859	1 230 973 953
			111220	Penalties on Corporation Income Tax	1 413 073 003	1 727 538 455	2 039 141 219
			111221	Penalties - Personal Income Tax	677 524 287	828 300 630	977 704 405
			111222	Penalties - Withholding Taxes	642 562 616	785 558 584	927 252 811
			111224	Withholding Tax - Performance Payments	814 996	996 366	1 176 084
			111225	Interest on corporation tax	877 080 380	1 072 265 965	1 265 674 703
			111226	Withholding Tax on Public Supplies	9 480 788 939	11 590 644 958	13 681 294 233
			111227	Other Fines on Taxes on Corporations and Enterprises	79 895	97 765	115 293
			111228	Interest on late payments of Taxes on corporations and Enterprises	2 607 101	3 187 286	3 762 190
		114	Taxes on goods and services		461 487 443 346	543 252 977 082	628 234 071 300
		1141	General taxes on goods and services		300 927 046 725	352 386 282 454	405 709 587 694
			114101	Value Added Tax Principle	266 287 539 810	311 208 455 336	357 701 867 912
			114102	Value Added Tax - Late Payment Charge	3 294 241 021	3 916 039 784	4 565 567 292
			114103	Value Added Tax - Penalty	3 010 883 019	3 579 197 033	4 172 854 672
			114104	Value Added Tax - Arrears	1 758 883 009	2 090 877 929	2 437 677 963
			114105	Value Added Tax - Miscellaneous	3 300 519 882	3 923 503 805	4 574 269 318
			114107	VAT on offset refund	23 274 979 984	27 668 208 568	32 257 350 537
		1142	Excises		112 721 937 749	133 998 570 208	156 224 021 135