



## ANNEX I: STATE REVENUES 2015/18

CL	CH.	SCH.	Item	Sub Item		2015/2016 BUDGET	2016/2017 BUDGET	2017/2018 BUDGET
<b>1</b>			<b>Revenues</b>			<b>1 768 183 628 463</b>	<b>1 881 761 132 835</b>	<b>2 036 700 000 000</b>
	<b>11</b>		<b>Tax Revenue</b>			<b>938 559 999 998</b>	<b>1 072 200 000 000</b>	<b>1 173 635 863 972</b>
		<b>111</b>	<b>Taxes on Income, Profits or Capital Gains</b>			<b>379 877 686 626</b>	<b>433 886 642 929</b>	<b>498 769 433 738</b>
		<b>1111</b>	<b>Taxes on Individuals</b>			<b>230 056 897 321</b>	<b>262 765 143 555</b>	<b>302 058 668 995</b>
			111101	Pay As You Earn (PAYE)		215 771 521 400	246 448 750 098	283 302 345 291
			111102	Interest on PAYE		333 707 444	381 152 165	438 149 117
			111103	Interest on Personal Income Tax		270 060 313	308 456 028	354 582 103
			111104	Tax on Rental Income		937 237	1 070 489	1 230 568
			111107	Capital Gains Tax		3 975 993	4 541 278	5 220 374
			111108	Withholding Tax on Interest		10 849 131 640	12 391 602 538	14 244 625 139
			111109	Withholding Tax on Royalties		212 042 458	242 189 509	278 406 183
			111110	Other Taxes on Income		2 613 187 761	2 984 716 672	3 431 046 954
			111111	Taxes on Professional Income - Liberal Profession		2 333 075	2 664 778	3 063 266
		<b>1112</b>	<b>Taxes on Corporations and Enterprises</b>			<b>149 820 789 305</b>	<b>171 121 499 374</b>	<b>196 710 764 743</b>
			111202	Corporation Income Tax (CIT)		42 916 144 611	49 017 730 096	56 347 771 663
			111204	Personal IncomeTax (PIT)		8 347 166 247	9 533 921 228	10 959 610 235
			111208	PenaltyTrading License		9 039	10 331	11 872
			111209	Arrears Recovery		135 545	154 816	177 967
			111212	Withholding Tax 3%		912 857	1 042 642	1 198 557
			111213	Penalty on Public Supply Withholding Tax 3%		29 798 939 656	34 035 591 837	39 125 225 780
			111215	Interests Withholding Tax - all		341 898 473	390 507 750	448 903 723
			111216	Withholding Tax - Dividends		4 117 424 170	4 702 817 284	5 406 069 885
			111217	Withholding Tax - Service Fees		45 915 233 938	52 443 213 734	60 285 497 247
			111219	Penalties on PAYE		945 431 071	1 079 847 351	1 241 326 186
			111220	Penalties on Corporation Income Tax		1 780 802 429	2 033 987 293	2 338 146 857
			111221	Penalties - Personal Income Tax		629 458 672	718 951 704	826 462 718
			111222	Penalties - Withholding Taxes		451 281 330	515 442 070	592 520 543
			111224	Withholding Tax - Performance Payments		4 270 068	4 877 163	5 606 487
			111225	Interest on corporation tax		1 219 452 136	1 392 827 250	1 601 108 653
			111226	Withholding Tax on Public Supplies		13 352 180 086	15 250 520 885	17 531 062 064
			111227	Other Fines on Taxes on Corporations and Enterprises		46 492	53 102	61 043
			111228	Interest on late payments of Taxes on corporations and Enterprises		2 485	2 838	3 263
		<b>113</b>	<b>Tax on Property Income</b>			<b>7 754 575 164</b>	<b>8 857 078 745</b>	<b>10 181 553 691</b>
		<b>1131</b>	<b>Taxes on Immovable Property</b>			<b>5 725 658 042</b>	<b>6 539 701 153</b>	<b>7 517 638 753</b>
			113106	Tax on Mining		4 877 655 245	5 571 133 905	6 404 233 337
			113109	Property tax on vehicles		819 750 012	936 297 637	1 076 310 253
			113110	Penalty on property tax on vehicles		21 077 049	24 073 670	27 673 613
			113111	Interest on late payment of property tax on vehicles		7 175 736	8 195 941	9 421 550
		<b>1135</b>	<b>Other non-recurrent taxes on property</b>			<b>2 028 917 122</b>	<b>2 317 377 592</b>	<b>2 663 914 938</b>
			113503	Taxes on vehicle registration plate		2 028 917 122	2 317 377 592	2 663 914 938
		<b>114</b>	<b>Taxes on goods and services</b>			<b>486 315 441 933</b>	<b>554 939 482 805</b>	<b>578 859 051 635</b>
		<b>1141</b>	<b>General taxes on goods and services</b>			<b>340 648 692 172</b>	<b>370 396 139 161</b>	<b>347 733 444 305</b>
			114101	Value Added Tax Principle		254 588 439 304	276 429 848 711	244 294 072 737
			114102	Value Added Tax - Late Payment Charge		3 027 413 967	3 454 362 605	3 965 936 075
			114103	Value Added Tax - Penalty		3 455 107 102	3 942 372 236	4 526 217 442