



ANNEX I: STATE REVENUES 2018/2021

CL	CH.	SCH.	Item	Sub Item.		2018/2019 BUDGET	2019/2020 BUDGET	2020/2021 BUDGET
1					Revenues	2,443,535,804,386	2,685,625,855,153	3,098,281,489,322
	11				Tax Revenue	1,351,695,629,951	1,565,676,189,267	1,841,444,425,421
		111			Taxes On Income, Profits Or Capital Gains	552,385,534,852	640,134,976,303	743,514,842,230
			1111		Taxes on Individuals	426,107,323,123	500,406,656,256	579,725,328,749
				111101	Pay As You Earn (PAYE)	306,537,279,253	347,980,329,052	377,483,277,208
				111104	Tax on Rental Income	1,879,779	2,879,779	43,127,409
				111107	Capital Gains Tax	8,047,335	9,047,335	84,542,597
				111108	Withholding Tax on Interest	84,997,871,623	101,934,654,995	138,780,705,699
				111109	Withholding Tax on Royalties	2,383,848,366	2,438,848,366	4,767,696,732
				111110	Other Taxes on Income	8,033,470,258	9,617,318,624	9,326,630,532
				111111	Taxes on Professional Income - Liberal Profession	1,283,848,366	2,383,848,366	2,387,699,911
				111112	Personal Incometax (Pit)	22,861,078,143	36,039,729,739	46,851,648,661
			1112		Taxes on Corporations and Enterprises	126,278,211,729	139,728,320,047	163,789,513,481
				111202	Corporation Income Tax (CIT)	93,417,780,969	104,414,135,699	107,247,620,914
				111209	Arrears Recovery	2,356,841,258	2,634,268,770	5,883,123,446
				111212	Withholding Tax 3%	22,631,824,470	24,246,527,217	36,369,790,826
				111216	Withholding Tax - Dividends	3,256,841,258	3,489,205,667	6,425,732,684
				111217	Withholding Tax - Service Fees	1,456,841,258	1,560,781,865	2,341,172,798
				111224	Withholding Tax - Performance Payments	1,051,241,258	1,126,243,702	2,136,337,122
				111226	Withholding Tax on Public Supplies	2,106,841,258	2,257,157,127	3,385,735,691
		113			Tax On Property Income	3,182,933,704	3,650,722,066	5,425,560,491
			1131		Taxes on Immovable Property	746,589,717	857,835,424	2,849,945,888
				113101	Building Tax and Fixed asset Tax	2,327,977	4,655,954	9,311,908
				113109	Property Tax on Vehicles (IP 5eme base)	744,261,740	853,179,470	2,840,633,980
			1135		Other non-recurrent taxes on property	2,436,343,987	2,792,886,642	2,575,614,603
				113503	Motor Vehicles registration (Customs)	2,436,343,987	2,792,886,642	2,575,614,603
		114			Taxes On Goods And Services	679,391,454,323	794,631,682,785	928,673,309,605
			1141		General taxes on goods and services	448,474,157,966	533,012,196,297	656,891,590,107
				114101	Value Added Tax Principle	293,969,292,358	354,041,034,545	373,879,048,132
				114104	Value Added Tax - Arrears	4,684,360,565	6,864,036,655	8,236,843,986
				114105	Value Added Tax - Miscellaneous	3,448,957,789	4,548,957,987	5,458,749,584
				114111	Vat Collection On Imports	145,165,760,900	163,021,291,900	181,939,629,539
				114112	VAT Withholding tax	1,205,786,354	4,536,875,210	87,377,318,866
			1142		Excises	222,488,109,300	247,697,476,529	258,700,922,959
				114201	Excise duty on Local Wines and Liquor	31,592,497,335	34,949,419,563	36,097,529,327
				114203	Excise duty on Local Cigarettes	6,821,523,853	9,009,578,799	10,009,578,799
				114204	Excise duty on Local Mineral Water	9,628,055,644	10,651,103,416	11,029,578,799
				114205	Excise duty on local Juice -other	1,142,673,481	1,264,090,473	1,464,090,473



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				114206	Excise duty on Local Airtime	10,655,538,611	11,787,763,583	12,787,763,583
				114207	Excise duty on Local Fruit Juice	1,097,210,561	1,213,796,802	1,413,796,802
				114210	Excise duty on Local Beer	2,673,052,233	2,957,082,595	4,357,082,595
				114211	Excise duty Local Soft Drink	9,528,055,644	10,540,477,721	16,438,339,737
				114212	Excise Duty On Beer - Imports	2,773,052,233	3,067,708,290	4,045,167,280
				114213	Excise Duty On Soft Drinks - Imports	1,142,673,481	1,264,090,473	754,719,852
				114214	Excise Duty On Wines And Liquors - Imports	7,148,483,261	7,712,475,275	4,735,014,725
				114215	Excise Duty On Petroleum Products - Imports	49,161,149,705	53,039,804,072	70,416,796,323
				114216	Excise Duty On Cigarettes - Imports	8,254,226,290	8,905,457,823	6,332,138,451
				114217	Excise Duty On Mineral Water - Imports	4,720,137,025	5,092,540,441	2,120,623,078
				114218	Excise Duty On Vehicles - Imports	3,385,037,373	3,652,105,782	4,458,258,978
				114219	Excise Duty On Milk - Imports	5,593,549,151	8,338,776,928	489,846,872
				114220	Road Fund Fuel and gasoil levy	56,143,256,929	62,284,239,210	58,142,371,098
				114221	Strategic Petroleum Reserve levy	11,027,936,490	11,966,965,283	13,608,226,187
			1145	Taxes on Use of Goods and Services	2,135,436,053	5,522,767,741	8,322,767,741	
				114501	Axle Tax	2,135,436,053	5,522,767,741	8,322,767,741
			1146	Other taxes on goods and services	6,293,751,004	8,399,242,218	4,758,028,798	
				114604	Royalty Tax on Mining	6,293,751,004	8,399,242,218	4,758,028,798
		115	Taxes On International Trade And Transactions		116,735,707,072	127,258,808,113	163,830,713,095	
			1151	Customs and other import duties	116,735,707,072	127,258,808,113	163,830,713,095	
				115110	Import Duty on Petrol Products	8,365,487,923	9,705,172,263	20,640,602,212
				115111	Import Duty on other Goods	81,818,928,096	86,304,138,686	94,757,309,375
				115115	Other Customs Revenues	6,683,527,616	6,879,416,708	16,070,951,219
				115121	Revenues from Vehicles Entry/Exit	7,356,879,214	10,831,364,540	20,328,516,232
				115124	Infrastructure Development Levy	12,510,884,223	13,538,715,916	12,033,334,057
13			Grants		396,250,570,891	404,694,749,303	435,962,189,659	
		137	Grants From Foreign Government		101,338,908,335	97,026,821,785	100,640,785,146	
			1371	Grants From Foreign government-Current	33,389,545,463	37,363,741,135	46,067,923,449	
				137102	Education Sector Support	12,856,925,157	6,609,801,872	15,140,560,011
				137103	Agriculture Sector Support	11,715,576,466	12,393,378,509	12,463,265,863
				137106	Justice Sector Support	6,171,930,688	0	0
				137113	Health Sector Budget Support	0	18,360,560,754	18,464,097,575
				137199	Other Sector Budget Support	2,645,113,152	0	0
			1372	Grants From Foreign government-Capital	67,949,362,872	59,663,080,650	54,572,861,697	
				137201	Capital Grants From Foreign Governments	67,949,362,872	59,663,080,650	54,572,861,697
		138	From International Organizations		294,911,662,556	307,667,927,518	335,321,404,513	
			1381	From International organizations Current	129,710,018,525	144,570,908,062	140,957,972,000	
				138103	Agriculture Sector Support	43,466,985,907	39,643,204,753	30,754,354,844



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				138104	Energy Sector Support	32,635,406,070	16,989,944,894	17,085,752,691
				138113	Health Sector Budget Support	53,607,626,548	55,816,104,693	56,130,856,628
				138199	Other Sector Budget Support	0	32,121,653,722	36,987,007,837
			1382	From International organizations -Capital		165,201,644,031	163,097,019,456	194,363,432,513
				138201	Capital Grants From International Organizations	165,201,644,031	163,097,019,456	194,363,432,513
			14	Other Revenues		155,665,259,845	167,154,595,066	192,472,914,724
			141	Property Income		8,704,610,132	7,450,950,389	11,748,895,868
				1411	Interest	8,704,610,132	7,450,950,389	11,748,895,868
				141102	Interest on Government Deposits and Guarantee Funds	6,422,084,029	5,416,244,113	6,827,868,703
				141104	Interest On Paye	404,363,728	297,947,226	1,239,826,696
				141105	Interest On Personal Income Tax	346,313,246	241,120,546	1,204,597,719
				141106	Interest on Withholding Tax - All	311,834,500	305,260,501	1,164,280,004
				141107	Interest On Corporation Tax	1,112,222,713	1,088,775,175	1,202,998,291
				141108	Interest On Late Payments Of Taxes On Corporations And Enterprises	3,266	2,219	2,387
				141110	Interest On Late Payment Of Property Tax On Vehicles	7,544,756	6,406,781	6,893,685
				141111	Interest On Local Consumption Taxes	100,243,894	95,193,828	102,428,383
			142	Sales Of Goods And Services		136,019,745,620	152,725,944,187	171,456,809,978
				1422	Administrative fees	7,355,097,297	19,881,037,400	18,931,037,391
				142207	Examination Fees	1,534,287,029	9,937,065,529	10,937,065,520
				142219	Work Permits	1,956,754,625	2,907,297,891	2,957,297,891
				142280	Lease Fees On Land (Lg)	1,756,754,625	3,707,825,517	2,707,825,517
				142285	Birth Certificates fees	2,107,301,018	3,328,848,463	2,328,848,463
				1423	Incidental Sales by Non Market establishments	128,664,648,323	132,844,906,787	152,525,772,587
				142326	Peace Keeping Operations (Rdf)	110,851,687,649	116,413,019,829	134,045,691,235
				142327	Peace Keeping Operations (Fpu)	7,032,188,494	8,438,793,300	9,716,987,694
				142329	Road Fund - Roadtoll (Fer)	10,780,772,180	7,993,093,658	8,763,093,658
			143	Fines, Penalties, And Forfeits		10,940,904,093	6,977,700,490	9,267,208,878
				1432	Penalties	10,940,904,093	6,977,700,490	9,267,208,878
				143208	Penalty On Income Tax	234,521,653	334,251,230	508,866,236
				143209	Penaltytrading License	532,438	24,574	24,574
				143211	Penalty On Public Supply Withholding Tax 3%	2,147,722,960	900,696,564	1,293,281,308
				143212	Penalties On Paye	759,840,230	709,986,874	928,823,015
				143213	Penalties On Corporation Income Tax	2,030,507,770	1,108,824,465	1,208,824,465
				143214	Penalties - Personal Income Tax	226,955,874	244,204,103	275,190,462
				143215	Penalties - Withholding Taxes	414,960,642	338,897,071	571,545,971
				143216	Other Fines On Taxes On Corporations And Enterprises	42,448	34,914	3,151,375
				143219	Penalty On Property Tax On Vehicles	24,710,205	15,828,154	115,314,828
				143221	Value Added Tax - Late Payment Charge	2,051,112,514	1,130,995,132	1,135,196,965



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			143222	Value Added Tax - Penalty	2,986,688,065	2,137,672,704	3,137,672,704
			143223	Penalties On Local Consumption Taxes	60,036,184	53,838,842	79,401,187
			143225	Revenues On Statement Of Offence	3,273,110	2,445,863	9,915,788
		15	Disposal Of Assets		8,566,507,407	0	0
		155	Disposal Of Financial Assets - Domestic		8,566,507,407	0	0
		1555	1555 Drawdown on Currency And Deposits - Domestic		8,566,507,407	0	0
			155502	Other Currency And Deposits - Domestic	8,566,507,407	0	0
		16	Proceeds From Loan Borrowings		531,357,836,292	548,100,321,517	628,401,959,518
		161	Domestic Loan Borrowing		129,147,465,047	139,315,484,892	132,550,747,778
		1613	Securities Other Than Shares (Debt Securities)		129,147,465,047	139,315,484,892	132,550,747,778
			161301	Treasury Bills	49,792,986,081	49,792,986,081	57,334,954,868
			161302	Treasury Bonds	23,538,820,714	0	0
			161399	Other Debt Securities	55,815,658,252	89,522,498,811	75,215,792,910
		162	Foreign Loan Borrowing		402,210,371,245	408,784,836,625	495,851,211,740
		1624	1624 Loans		402,210,371,245	408,784,836,625	495,851,211,740
			162402	Capital Loans From International Organizations	153,832,706,127	233,312,380,693	305,497,391,577
			162404	Current Loans From International Organizations	248,377,665,118	175,472,455,932	190,353,820,163
					2,443,535,804,386	2,685,625,855,153	3,098,281,489,322