

ESTIMATES - 2008

4.2.1 GOVERNMENT REVENUE - TAX REVENUE

Rs.' 000

Revenue Code	Description	2005 Actual	2006 Actual	2007 Budget	2007 Revised Estimates	2008 Estimates
	Tax Revenue	345,863,829	424,898,735	541,229,000	541,848,736	653,108,590
10.01	Taxes on International Trade	62,036,368	80,497,397	115,020,000	100,206,000	115,914,000
10.01.10.00	Import Duties	45,660,009	53,006,279	70,830,000	60,432,000	69,551,000
10.01.20.00	Export Duties	20,904	24,149	20,000	20,000	25,000
10.01.30.00	Import & Export Licences Fees	723,078	329,384	250,000	175,000	200,000
10.01.40.00	Ports & Airports Development Levy	11,188,336	21,125,702	28,947,000	24,500,000	27,930,000
10.01.50.00	Import Cess Levy	4,444,041	5,872,425	13,320,000	13,321,000	13,473,000
10.01.60.00	Motor Vehicle Concessionary Levy	-	2,610	53,000	53,000	10,000
10.01.70.00	Reginal Infrastructure Development levy	-	136,848	1,600,000	1,705,000	2,425,000
10.01.80.00	Export Cess Levy	-	-	-	-	2,300,000
10.02	Taxes on Domestic Goods And Services	229,738,730	263,727,680	319,584,000	323,464,000	390,352,000
10.02.10.00	Value Added Tax	141,887,300	164,277,229	202,163,000	201,643,000	251,770,000
10.02.10.01	Services	35,499,447	49,588,094	70,446,000	70,766,000	90,278,000
10.02.10.02	Manufacturing	19,225,216	22,218,159	39,938,000	38,963,000	47,853,000
10.02.10.03	Imports	87,162,637	92,470,976	91,779,000	91,914,000	113,639,000
10.02.20.00	Goods and Services Tax	461,639	158,333	-	-	-
10.02.20.01	Services	256,698	110,021	-	-	-
10.02.20.02	Manufacturing	123,263	46,822	-	-	-
10.02.20.03	Imports	81,677	1,490	-	-	-
10.02.30.00	National Security Levy	34,624	92,560	-	-	-
10.02.30.01	Services	79,834	118,590	-	-	-
10.02.30.02	Manufacturing	(45,832)	(26,245)	-	-	-
10.02.30.03	Imports	622	215	-	-	-
10.02.40.00	Excise (Ordinance) Duty	16,083,071	20,660,483	24,696,000	24,996,000	27,155,000
10.02.40.01	Liquor	16,083,071	20,660,483	24,696,000	24,996,000	27,155,000
10.02.50.00	Excise (Special Provisions) Duty	65,384,691	70,522,807	82,849,000	84,350,000	95,185,000
10.02.50.01	Cigarettes	26,657,913	30,067,020	33,403,000	32,404,000	34,020,000
10.02.50.02	Liquor	2,099	26,871	-	-	-
10.02.50.03	Petroleum Products	22,564,310	16,585,513	19,164,000	20,714,000	22,371,000
10.02.50.04	Motor Vehicles	13,032,997	20,730,717	26,900,000	26,700,000	33,375,000
10.02.50.09	Other	3,127,372	3,112,686	3,382,000	4,532,000	5,419,000
10.02.60.00	Tobacco Tax	34,484	33,525	35,000	34,000	40,000
10.02.70.00	Stamp Duty	8,961	1,495,293	1,600,000	4,200,000	6,251,000
10.02.80.00	Debits Tax	5,700,863	6,254,885	8,141,000	8,141,000	9,851,000
10.02.90.00	Turnover Tax	143,096	232,565	100,000	100,000	100,000
10.03	Licence Taxes & Other	1,553,125	2,966,818	4,501,000	4,354,736	5,551,590
10.03.10.00	Motor Vehicle Tax	276,151	286,748	650,000	430,000	475,000
10.03.20.00	Transfer Tax	38,155	67,147	46,000	46,000	57,950
10.03.30.00	Betting & Gaming Levy	196,372	282,294	500,000	500,000	500,000
10.03.40.00	Social Responsibility Levy	255,306	1,408,053	2,450,000	2,570,000	3,460,000
10.03.50.00	Share Transaction Levy	451,234	420,181	500,000	400,000	500,000
10.03.60.00	Construction Industry Guarantee Fund Levy	363	24,218	30,000	30,000	50,000
10.03.90.00	Other Licences	335,545	478,177	325,000	378,736	508,640
10.03.90.01	Fees for registration of nursing homes	42,766	51,938	55,500	55,500	65,000
10.03.90.02	Registration fees relevent to the Department of-Registrar-General's	49,873	107,170	56,000	108,000	128,000
10.03.90.03	Private Timber Transport	82,927	144,881	80,000	80,000	175,000
10.03.90.04	Tax on Sale of Motor Vehicles	17,374	17,889	16,000	16,000	18,000
10.03.90.05	Licence Taxes relevent to the My/ of Public Security	13,158	11,950	8,960	10,696	12,200
10.03.90.06	Licence fees relevent to the Dept. of Fisheries and-Aquatic Resources	19,544	16,799	10,000	10,000	10,000
10.03.90.09	Other	109,902	127,550	98,540	98,540	100,440
10.04	Taxes on Income & Profits	52,535,606	77,706,840	102,124,000	113,824,000	141,291,000
10.04.10.00	Corporate	21,395,087	47,388,828	50,026,000	55,044,000	68,346,000
10.04.10.01	Dividend Tax	1,992,687	3,315,824	4,045,305	4,935,272	6,169,091
10.04.10.02	Economic Service Charge	1,683,137	8,852,986	13,767,000	14,345,000	17,315,000
10.04.10.09	Other	17,719,263	35,220,018	32,213,695	35,763,728	44,861,909
10.04.20.00	Non-Corporate	31,140,519	30,318,012	52,098,000	58,780,000	72,945,000
10.04.20.01	PAYE	5,660,854	7,464,595	10,129,455	12,357,936	15,447,420
10.04.20.02	Withholding Tax on interest	9,175,249	15,130,572	20,011,000	22,821,000	27,281,000
10.04.20.03	Specified fees & other withholding	3,153,293	5,534,264	3,200,000	3,209,000	4,600,000
10.04.20.09	Other	13,151,123	2,188,581	18,757,545	20,392,064	25,616,580

ESTIMATES - 2008

4.2.2 GOVERNMENT REVENUE - NON TAX REVENUE

Rs:' 000

Revenue Code	Description	2005 Actual	2006 Actual	2007 Budget	2007 Revised Estimates	2008 Estimates
	Non-Tax Revenue	66,995,152	66,938,324	79,369,573	82,289,285	93,618,817
20.01	Revenue From Departmental Enterprises	4,669,697	5,302,193	9,700,000	7,650,000	9,925,000
20.01.10.00	Railways	1,958,082	2,491,262	3,650,000	3,210,000	3,375,000
20.01.20.00	Postal	2,644,676	2,766,339	6,000,000	4,390,000	6,500,000
20.01.30.00	Advance Accounts (Trading)	66,939	44,592	50,000	50,000	50,000
20.02	Return on Government Assets	23,506,403	18,566,057	21,538,776	22,556,441	23,830,625
20.02.10.00	Rent	1,154,814	1,293,889	1,697,000	1,378,033	1,616,300
20.02.10.01	Rent on government building & housing	532,279	576,268	640,000	650,000	687,550
20.02.10.02	Rent on crown forests	234,760	346,409	390,000	370,000	473,200
20.02.10.03	Rent from land & other	12,500	11,822	5,593	12,522	15,550
20.02.10.04	Lease rental from regional plantation compan.	331,496	311,640	609,407	293,511	380,000
20.02.10.09	Other rental	43,780	47,750	52,000	52,000	60,000
20.02.20.00	Interest	16,421,589	10,320,724	7,266,776	8,603,408	8,604,325
20.02.20.01	On lending	15,603,615	9,427,610	6,421,551	7,483,408	7,554,325
1	Ceylon Electricity Board	8,704,731	-	-	-	-
2	Sri Lanka Ports Authority	1,217,218	1,097,288	1,020,906	1,096,921	1,007,032
3	Sri Lanka Telecom	400,182	371,207	289,346	317,490	261,460
4	National Development Bank	655,016	704,973	728,291	759,600	708,277
5	Development Finance Corporation of Ceylon	607,082	881,457	902,167	1,008,307	1,031,392
6	National Water Supply & Drainage Board	1,416,706	1,397,276	1,323,567	1,487,081	1,554,566
7	Other	2,602,680	4,975,409	2,157,273	2,814,009	2,991,598
20.02.20.02	Other	817,974	893,114	845,225	1,120,000	1,050,000
20.02.30.00	Profits	3,573,000	3,669,000	8,323,000	8,323,000	9,850,000
1	Sri Lanka Ports Authority	50,000	115,000	350,000	350,000	500,000
2	Other	3,523,000	3,554,000	7,973,000	7,973,000	9,350,000
20.02.40.00	Dividends	2,357,000	3,282,444	4,252,000	4,252,000	3,760,000
1	Sri Lanka Telecom	449,000	670,054	1,000,000	1,500,000	2,000,000
2	Sri Lankan Airlines	-	788,263	1,000,000	500,000	100,000
3	State Banks	1,401,000	1,401,382	1,400,000	1,400,000	722,000
4	LECO	75,000	99,760	150,000	150,000	200,000
5	Other	432,000	322,985	702,000	702,000	738,000
20.03	Sale Proceeds And Charges	16,196,695	20,936,305	19,649,000	24,630,559	27,635,285
20.03.10.00	Departmental Sales	116,122	48,788	100,000	100,000	100,000
20.03.20.00	Administrative Fees and Charges	8,364,197	8,751,805	11,569,000	12,840,559	13,535,285
20.03.20.01	Audit fees	31,762	22,794	40,000	10,000	15,100
20.03.20.02	Air navigation fees	607,319	208,982	-	-	-
20.03.20.03	Fees under registration of persons	30,461	61,842	51,709	51,609	75,800
20.03.20.04	Survey department fees	65,111	69,111	40,000	40,000	80,000
20.03.20.05	Service charges Government press	140,809	164,958	125,000	125,000	175,000
20.03.20.06	Fees under the fauna & flora protection ordinance	14,121	9,412	15,000	15,000	10,000
20.03.20.07	Fees of passports, visas & dual citizenship	2,436,129	2,792,702	4,115,800	3,522,600	3,769,000
20.03.20.08	Embarkation Levy	651,181	578,391	630,000	635,000	700,000
20.03.20.09	Fees of valuation department	49,201	52,760	40,000	40,000	-
20.03.20.10	Fees of registrar of companies	33,125	38,907	40,000	40,000	45,000
20.03.20.11	Legal fees from corporation & statutory bodies	15,716	20,028	22,000	22,000	25,000
20.03.20.12	Fees recovered under the Public Contract Act	382	748	350	350	385
20.03.20.13	Examinations & other fees	107,801	138,682	95,000	95,000	175,000
20.03.20.14	Fees under the Motor Traffic Act & other receipts	1,373,390	1,889,113	1,600,000	2,400,000	2,830,000
20.03.20.16	Air craft rentals	56,640	17,249	25,000	25,000	20,000
20.03.20.17	Fee on local sale of garments	23,526	32,903	35,000	35,000	40,000
20.03.20.18	Fees relevant to the department of Agriculture	99,773	125,444	40,000	40,000	65,000
20.03.20.19	Fees relevant to the Botanical Gardens	-	-	95,000	95,000	110,000
20.03.20.99	Sundries	2,627,750	2,527,779	4,559,141	5,649,000	5,400,000
20.03.30.00	Fines and Forfeits	1,715,157	999,674	2,790,000	2,300,000	2,300,000
20.03.90.00	Other receipts	6,001,218	11,136,038	5,190,000	9,390,000	11,700,000

NON TAX REVENUE (Cont.)

Rs.' 000

Revenue Code	Description	2005 Actual	2006 Actual	2007 Budget	2007 Revised Estimates	2008 Estimates
20.04	Social Security Contributions	4,909,840	6,469,457	10,200,000	10,200,000	10,500,000
20.04.10.00	Central Government	2,971,257	3,999,631	6,120,000	6,300,000	6,500,000
20.04.20.00	Provincial Councils	1,938,583	2,469,826	4,080,000	3,900,000	4,000,000
20.05	Current Transfers	6,248,684	1,209,432	7,310,000	5,770,000	9,990,000
20.05.10.00	Central Bank Profits	5,000,000	-	4,000,000	4,000,000	8,000,000
20.05.20.00	National Lotteries Board and Other transfers	1,248,684	1,209,432	3,310,000	1,770,000	1,990,000
20.06	Capital Revenue	11,463,832	14,454,880	10,971,797	11,482,285	11,737,907
20.06.10.00	Divestiture Proceeds	1,019,823	22,708	-	-	-
20.06.20.00	Sale of Capital Assets	79,861	550,228	40,000	550,000	599,000
20.06.30.00	Domestic Capital Transfers	551	647	100,000	100,000	110,500
20.06.40.00	Recovery of Loans	10,363,597	13,881,297	10,831,797	10,832,285	11,028,407
	1 Sri Lanka Ports Authority	3,036,332	2,887,100	2,867,717	2,992,793	2,992,793
	2 Sri Lanka Telecom	768,779	713,455	695,790	695,790	695,790
	3 National Development Bank	1,535,851	1,477,982	1,386,183	1,313,459	1,381,950
	4 Development Finance Corporation of Ceylon	1,191,689	1,142,203	1,734,965	1,346,318	1,198,085
	5 National Water Supply & Drainage Board	165,500	438,401	300,309	300,319	322,898
	6 Other	3,665,447	7,222,156	3,846,833	4,183,606	4,436,891
30.01.10.00	Foreign Grants	14,450,817	19,910,922	25,750,000	25,750,000	28,750,000
	Total (Tax Revenue + Non Tax Revenue + Grants)	427,309,797	511,747,981	646,348,573	649,888,021	775,477,407