

Table 2: Samoa : Central Government Revenue by type, 2005/06 - 2009/10, Budget 2009/10

| Revenues (millions) | Actuals | Actuals | Actuals | Actuals | Budget | Jul - Mar | Jul - Mar | Jul - Mar | Jul - Mar | Provisionals | Pro-Rata |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|----------------------|
| | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | 2005/06 | 2006/07 | 2007/08 | 2008/09 | Jul - Mar 2009/10 | Jul - Mar 2009/10 |
| Total Revenue and Grants | 388.2 | 486.7 | 454.9 | 492.0 | 511.0 | 272.5 | 342.0 | 327.5 | 359.4 | 400.8 | 383.2 |
| Total Revenue | 316.4 | 388.3 | 378.0 | 381.4 | 358.2 | 218.7 | 268.1 | 269.8 | 276.4 | 286.2 | 268.6 |
| Tax | 272.9 | 334.1 | 330.2 | 324.7 | 321.8 | 194.0 | 243.7 | 246.4 | 247.6 | 254.8 | 241.4 |
| Non Tax | 43.5 | 54.2 | 47.8 | 56.7 | 36.4 | 24.7 | 24.4 | 23.5 | 28.8 | 31.4 | 27.3 |
| External Grants | 71.8 | 98.5 | 76.9 | 110.7 | 152.8 | 53.9 | 73.9 | 57.7 | 83.0 | 114.6 | 114.6 |
| Taxes on Income 1/ | 55.7 | 72.7 | 77.8 | 75.3 | 68.8 | 36.1 | 49.9 | 55.5 | 57.2 | 56.1 | 51.6 |
| PAYE | 52.3 | 35.4 | 41.9 | 42.7 | 38.4 | 37.1 | 26.1 | 30.6 | 30.4 | 32.7 | 28.8 |
| Company - Taxes on profits | 3.4 | 37.3 | 35.9 | 32.6 | 30.5 | -1.0 | 23.8 | 24.9 | 26.7 | 23.3 | 22.9 |
| Taxes on International Trade | 40.7 | 53.9 | 42.8 | 36.6 | 38.1 | 29.7 | 41.0 | 33.0 | 28.5 | 28.4 | 28.6 |
| Import Duty 2/ | 40.7 | 53.9 | 42.8 | 36.6 | 38.1 | 29.7 | 41.0 | 33.0 | 28.5 | 28.4 | 28.6 |
| Taxes on Goods and Services | 172.2 | 203.4 | 204.0 | 207.9 | 210.1 | 124.4 | 149.9 | 153.6 | 157.4 | 166.6 | 157.6 |
| VAGST 3/ | 100.2 | 124.1 | 126.0 | 124.2 | 129.0 | 72.4 | 91.2 | 96.3 | 95.8 | 98.1 | 96.7 |
| VAGST on Imports | 81.5 | 104.3 | 99.7 | 101.2 | 108.8 | 59.9 | 78.0 | 76.0 | 80.3 | 80.2 | 81.6 |
| VAGST on sales of goods and services | 18.7 | 19.8 | 26.3 | 23.0 | 20.2 | 12.5 | 13.2 | 20.3 | 15.5 | 17.9 | 15.2 |
| Petroleum Levy | 2.9 | 2.1 | 2.5 | 2.7 | 4.0 | 2.4 | 1.6 | 1.8 | 1.4 | 3.2 | 3.0 |
| Import Excise | 28.7 | 31.5 | 28.7 | 38.3 | 38.9 | 19.5 | 22.0 | 22.5 | 29.3 | 31.9 | 29.2 |
| Domestic Excise | 40.3 | 45.7 | 46.7 | 42.7 | 38.2 | 30.1 | 35.1 | 33.0 | 30.9 | 33.4 | 28.6 |
| All other taxes | 4.4 | 4.1 | 5.6 | 4.9 | 4.8 | 3.9 | 3.0 | 4.3 | 4.5 | 3.8 | 3.6 |
| Stamp Duty | 1.6 | 1.5 | 1.6 | 1.4 | 1.5 | 1.2 | 1.1 | 1.1 | 1.3 | 1.0 | 1.1 |
| Business Licences | 1.1 | 1.1 | 1.3 | 1.2 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 0.8 |
| Other Licences (Insurance & communication) | 1.7 | 1.5 | 2.7 | 2.3 | 2.2 | 1.6 | 0.8 | 2.1 | 2.1 | 1.6 | 1.6 |
| Enterprise Income 4/ | -1.4 | -0.4 | 0.2 | 0.2 | -0.1 | -1.2 | -0.4 | 0.1 | 0.1 | -0.1 | 0.0 |
| Non tax revenue | 44.9 | 54.6 | 47.6 | 56.4 | 36.4 | 25.9 | 24.8 | 23.4 | 28.7 | 31.5 | 27.3 |
| Cost recoveries, licences, fines etc. | 19.3 | 22.1 | 23.3 | 25.5 | 13.5 | 13.3 | 16.0 | 15.6 | 18.0 | 12.0 | 10.1 |
| Property & Investment Income | 25.6 | 32.5 | 24.3 | 31.0 | 23.0 | 12.7 | 8.8 | 7.8 | 10.7 | 19.5 | 17.2 |
| Grants | 71.8 | 98.5 | 76.9 | 110.7 | 152.8 | 53.9 | 73.9 | 57.7 | 83.0 | 114.6 | 114.6 |

1/. Income Tax is net of Income tax refunds paid out by the Inland Reveue. Details of income tax like PAYE and Company started in 2005/06 onwards

2/. Import duty here is net of Aid & Loan payments by Treasury

3/. VAGST here is net of Aid & Loan payments by Treasury, and VAGST paid by Government Departments