

**Table 2: Samoa : Central Government Revenue by type, 2005/06 - 2008/09, Budget 2008/09**

Revenues (millions)	Actuals	Actuals	Actuals	Budget	Jul - Dec	Jul - Dec	Jul - Dec	Provisionals	Pro-rata
	2005/06	2006/07	2007/08	2008/09	2005/06	2006/07	2007/08	July - Dec 2008/09	July - Dec 2008/09
<b>Total Revenue and Grants</b>	<b>395.1</b>	<b>487.6</b>	<b>441.1</b>	<b>510.8</b>	<b>183.7</b>	<b>222.8</b>	<b>225.9</b>	<b>251.2</b>	<b>255.4</b>
Total Revenue	323.2	389.2	364.2	400.1	147.8	173.6	187.4	195.8	200.1
Tax	281.0	331.1	325.5	340.6	130.9	152.8	170.9	174.6	170.3
Non Tax	42.2	58.1	38.7	59.6	16.9	20.8	16.5	21.2	29.8
External Grants	71.8	98.5	76.9	110.7	35.9	49.2	38.5	55.3	55.3
Taxes on Income 1/	55.1	71.2	75.2	79.2	30.7	34.8	39.2	37.5	39.6
PAYE	43.5	35.3	41.6	38.0	31.6	17.8	21.1	20.5	19.0
Company - Taxes on profits	11.6	35.8	33.6	41.2	-0.9	17.0	18.1	17.0	20.6
Taxes on International Trade	40.9	52.8	42.4	49.3	20.5	28.8	24.3	21.7	24.6
Import Duty 2/	40.9	52.8	42.4	49.3	20.5	28.8	24.3	21.7	24.6
Taxes on Goods and Services	180.6	203.5	202.3	206.4	77.3	88.3	105.3	112.9	103.2
VAGST 3/	108.7	124.2	126.2	117.2	47.0	54.7	68.2	72.5	58.6
VAGST on Imports	82.2	104.3	99.5	101.8	39.0	49.3	53.8	61.2	50.9
VAGST on sales of goods and services	26.5	19.9	26.7	15.4	8.0	5.4	14.4	11.4	7.7
Petroleum Levy	2.9	2.1	2.5	2.4	1.7	1.0	0.8	0.7	1.2
Import Excise	28.7	31.5	26.9	33.3	11.4	13.4	16.6	19.6	16.6
Domestic Excise	40.3	45.7	46.6	53.5	17.2	19.2	19.6	20.0	26.8
All other taxes	4.4	3.6	5.6	5.6	2.5	0.9	2.1	2.5	2.8
Stamp Duty	1.5	1.4	1.6	1.5	0.8	0.7	0.8	0.8	0.7
Business Licences	1.2	1.2	1.3	1.4	0.2	0.1	0.2	0.2	0.7
Other Licences ( Insurance & communication)	1.7	1.0	2.7	2.8	1.5	0.0	1.1	1.5	1.4
Enterprise Income 4/	-1.3	-0.4	0.2	-0.2	-0.8	-0.6	0.0	0.1	-0.1
Non tax revenue	43.5	58.4	38.4	59.8	17.7	21.3	16.5	21.1	29.9
Cost recoveries, licences, fines etc.	18.8	20.3	21.2	23.7	8.0	9.3	9.3	10.7	11.9
Property & Investment Income	24.7	38.2	17.3	36.1	9.7	12.0	7.2	10.4	18.0
Grants	71.8	98.5	76.9	110.7	35.9	49.2	38.5	55.3	55.3

1/. Income Tax is net of Income tax refunds paid out by the Inland Revenue. 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

4/. Includes Post & Telecom, Broadcasting, Treasury Stores, and Coins, and Govt. Printing. Post and Telecom was corporatised in 1999/00

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

4/. Includes Post & Telecom, Broadcasting, Treasury Stores, and Coins, and Govt. Printing. Post and Telecom was corporatised in 1999/00