



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET
1			Revenue		1 385 285 035 860	1 547 540 514 000	1 550 266 175 000
	11		Tax Revenue		641 232 520 014	754 756 738 917	873 851 976 005
		111	Taxes on Income, Profits or Capital Gains		253 199 367 148	291 399 854 816	337 380 676 171
			1111	Taxes on Individuals	167 048 494 941	189 996 776 629	219 976 914 570
				111107 Capital Gains Tax	148 596 867	174 904 552	202 503 244
				111102 Interest on PAYE	958 703 402	1 128 432 870	1 306 491 539
				111103 Interest on Personal Income Tax	199 976 397	235 380 347	272 521 689
				111110 Other Taxes on Income	452 394 498	532 486 712	616 509 322
				111101 Pay As You Earn (PAYE)	159 673 820 463	181 316 485 024	209 926 934 783
				111111 Taxes on Professional Income - Liberal Profession	9 228 546	10 862 374	12 576 379
				111108 Withholding Tax on Interest	5 393 414 521	6 348 268 107	7 349 979 594
				111109 Withholding Tax on Royalties	212 360 247	249 956 643	289 398 020
			1112	Taxes on Corporations & Enterprises	86 150 872 207	101 403 078 187	117 403 761 601
				111209 Arrears Recovery	2 486 906 696	2 927 190 261	3 389 080 033
				111202 Corporation Income Tax (CIT)	37 976 372 392	44 699 733 853	51 753 033 447
				111225 Interest on corporation tax	1 141 771 950	1 343 911 992	1 555 971 731
				111228 Interest on late payments of Taxes on corporations and Enterprises	34 488 687	40 594 587	47 000 123
				111215 Interests Withholding Tax - all	434 923 132	511 922 204	592 699 881
				111206 Penalty on Income Tax	89 178	104 966	121 528
				111221 Penalties - Personal Income Tax	495 815 731	583 595 268	675 682 444
				111222 Penalties - Withholding Taxes	890 387 651	1 048 022 455	1 213 392 933
				111220 Penalties on Corporation Income Tax	1 738 489 156	2 046 272 398	2 369 159 606
				111219 Penalties on PAYE	1 158 897 621	1 364 069 604	1 579 310 070
				111213 Penalty on Public Supply Withholding Tax 3%	10 353 321 747	12 186 280 506	14 109 188 764
				111204 Personal Income Tax (PIT)	9 039 554 664	10 639 923 252	12 318 827 350
				111205 PIT Truck customs	2 561	3 014	3 490
				111210 Unclassified Revenue	1 367 145	1 609 185	1 863 103
				111216 Withholding Tax - Dividends	1 705 615 056	2 007 578 246	2 324 359 792
				111224 Withholding Tax - Performance Payments	3 744 867	4 407 861	5 103 390
				111217 Withholding Tax - Service Fees	9 296 619 365	10 942 498 853	12 669 147 226
				111212 Withholding Tax 3%	2 214 735 619	2 606 833 842	3 018 173 653
				111226 Withholding Tax on Public Supplies	7 177 768 989	8 448 525 840	9 781 643 037
		113	Tax on Property Income		2 387 361 995	2 810 022 103	3 253 423 574
			1131	Taxes on Immovable Property	2 387 361 995	2 810 022 103	3 253 423 574
				113111 Interest on late payment of property tax on vehicles	9 587 043	11 284 340	13 064 928
				113112 Penalty on number plate registration fees	2 995	3 525	4 082
				113110 Penalty on property tax on vehicles	114 968 776	135 322 922	156 675 915
				113107 Penalty on Property Taxes	181 262	213 353	247 018
				113109 Property tax on vehicles	2 262 551 671	2 663 115 278	3 083 335 899
				113106 Tax on Mining	70 248	82 685	95 732
		114	Taxes on goods and services		193 760 231 260	234 690 040 938	271 722 457 673
			1141	General taxes on goods and services	126 525 567 123	145 359 159 821	168 295 799 842
				114104 Value Added Tax - Arrears	15 182 713	17 870 670	20 690 535
				114102 Value Added Tax - Late Payment Charge	1 173 487 527	1 381 242 515	1 599 192 745
				114103 Value Added Tax - Penalty	1 882 235 030	2 180 013 762	2 524 004 436
				114101 Value Added Tax Principle	114 907 883 352	131 720 127 195	152 504 624 990
				114107 VAT on offset refund	8 546 778 501	10 059 905 679	11 647 287 136
			1142	Excises	51 428 995 066	60 534 017 523	70 085 854 288
				114211 Excise duty Local Soft Drink	7 993 741 176	9 408 958 270	10 893 624 862



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	
				114204	Excise duty on Local Mineral Water	476 746 738	561 150 288	649 695 806
				114206	Excise duty on Local Airtime	6 209 629 684	7 308 986 528	8 462 292 538
				114210	Excise duty on Local Beer	35 449 380 810	41 725 362 052	48 309 326 963
				114203	Excise duty on Local Cigarettes	1 092 696 254	1 286 147 904	1 489 092 882
				114207	Excise duty on Local Fruit Juice	173 888 702	204 674 070	236 970 181
				114201	Excise duty on Local Wines and Liquor	32 427	38 168	44 191
				114208	Interest on Local Consumption Taxes	31 500 026	37 076 811	42 927 267
				114209	Penalties on Local Consumption Taxes	1 379 249	1 623 432	1 879 598
			1145	Taxes on Use of Goods & Services	15 805 669 071	28 796 863 594	33 340 803 543	
				114501	Axle Tax	45 633	53 712	62 188
				114502	Axle Tax - Penalties	224 780	264 575	306 323
				114506	Road Fund Fuel and gasoil levy	15 805 398 658	28 796 545 307	33 340 435 032
		115	Taxes on international trade and transactions		191 885 559 611	225 856 821 060	261 495 418 587	
			1151	Customs and other import duties	191 885 559 611	225 856 821 060	261 495 418 587	
				115107	Excise Duty on Mineral Water - imports	275 652 305	324 453 967	375 650 492
				115108	Excise Duty on Vehicles - imports	2 137 022 339	2 515 362 152	2 912 268 382
				115102	Excise Duty on Beer - imports	707 357 084	832 588 039	963 964 500
				115106	Excise Duty on Cigarettes - imports	4 343 443 312	5 112 409 318	5 919 111 091
				115109	Excise Duty on Milk - imports	94 542 214	111 280 028	128 839 224
				115105	Excise Duty on Petroleum Products - imports	67 959 690 698	79 991 318 170	92 613 378 379
				115103	Excise Duty on Soft Drinks - imports	118 517 207	139 499 570	161 511 609
				115104	Excise Duty on Wines and Liquors - imports	1 485 271 495	1 748 224 919	2 024 082 358
				115118	Handling Charges	266 100	31 427	36 386
				115110	Import Duty on Petrol Products	96 683 615	113 800 545	131 757 460
				115111	Import Duty on other Goods	36 650 954 682	43 139 663 337	49 946 794 917
				115116	Magerwa Warehousing Fees	1 018	1 198	1 387
				115115	Other Customs Revenues	1 396 915 139	1 644 225 896	1 903 673 031
				115117	Other Warehousing Fees	952 923 413	1 121 629 589	1 298 614 748
				115120	Quality Inspection Fees	1 611 625 127	1 896 948 279	2 196 273 205
				115121	Revenues on Entry &	456 945 704	537 843 666	622 711 565
				115119	Revenues on Statement of Offence	44 421 748	52 286 203	60 536 593
				115112	Surcharges	8 816	10 376	12 014
				115101	VAT Collection on Imports	73 553 317 595	86 575 244 381	100 236 201 246
		13	Grants		496 056 100 556	510 793 249 699	402 073 619 360	
			131	Current Grants	252 121 611 346	261 502 779 680	243 992 818 767	
				1311	General Budget Support	172 527 051 931	137 658 836 115	97 520 804 025
				8203	AFRICAN DEVELOPMENT BANK - ADB	17 395 580 680	0	39 466 709 616
				8208	DEPARTEMENT FOR INTERNATIONAL DEVELOPMENT - DFID	38 854 150 659	38 854 150 659	38 919 015 685
				8106	EUROPEAN UNION	29 145 146 283	34 334 376 194	12 982 247 788
				8119	GERMANY	6 158 974 309	6 107 109 262	6 152 830 936
				8258	WORLD BANK	80 973 200 000	58 363 200 000	0
				1312	Sector Budget Support	75 703 679 415	76 531 645 036	70 207 043 911
				131201	Agriculture Sector DEPARTEMENT FOR INTERNATIONAL DEVELOPMENT - DFID	2 751 293 912	4 662 824 033	5 846 354 292
				131201	Agriculture Sector EUROPEAN UNION	9 759 914 900	8 379 382 943	8 011 369 503
				131206	Agriculture Sector programme Support UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT - USAID	7 785 600 000	5 187 840 000	5 187 840 000
				131202	Education Sector DEPARTEMENT FOR INTERNATIONAL DEVELOPMENT - DFID	9 787 045 517	9 787 045 517	9 787 045 517



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	
				131202	Education Sector FAST TRACK INITIATIVE - FTI	15 563 520 000	15 563 520 000	15 563 520 000
				131203	Health Sector BELGIUM	7 918 681 254	7 870 000 836	7 815 911 484
				131203	Health Sector DEPARTEMENT FOR INTERNATIONAL DEVELOPMENT - DFID	1 575 168 270	2 415 802 114	2 309 702 696
				131204	Justice Sector BELGIUM	2 639 560 418	2 639 560 418	2 639 560 418
				131204	Justice Sector EUROPEAN UNION	2 639 560 418	4 054 540 134	3 876 469 114
				131204	Justice Sector NETHERLAND	4 399 267 363	2 728 762 152	2 708 489 031
				131205	Social Protection Sector EUROPEAN UNION	4 399 267 363	6 757 566 889	6 460 781 856
				131205	Social Protection Sector WORLD BANK	6 484 800 000	6 484 800 000	0
				1313	Other Budget Support	3 890 880 000	47 312 298 529	76 264 970 831
				8234	UNITED NATIONS DEVELOPMENT PROGRAMME - UNDP	0	41 344 938 529	70 559 690 831
				8258	WORLD BANK	3 890 880 000	5 967 360 000	5 705 280 000
				132	Capital Grants	243 934 489 210	249 290 470 019	158 080 800 593
				1321	Project Grants	243 934 489 210	249 290 470 019	158 080 800 593
				8249	ABU DHABI FUND (FADEA)	10 000 000	5 000 000 000	0
				8201	AFRICAN CAPACITY BUILDING FOUNDATION	1 800 000 000	4 379 526 025	5 649 075 910
				8203	AFRICAN DEVELOPMENT BANK - ADB	25 212 828 458	26 285 370 314	6 737 233 760
				8211	AFRICAN DEVELOPMENT FUND FOR ADB	1 785 505 529	2 167 262 322	1 168 904 237
				8262	AFRICAN RENEWABLE ENERGY	3 046 727 043	1 300 000 000	1 200 000 000
				8205	ARAB DEVELOPMENT BANK (BADEA)	6 850 963 748	6 000 000 000	5 000 000 000
				8248	BELGIAN TECHNICAL COOPERATION - BTC	4 015 383 859	1 409 771 752	1 419 641 383
				8101	BELGIUM	3 819 195 554	2 335 710 727	2 155 693 352
				8208	DEPARTEMENT FOR INTERNATIONAL DEVELOPMENT - DFID	16 407 796 558	16 103 289 758	9 102 940 960
				8207	DEUTSCHER ENTWICKLUNGSDIENST (DED)	3 025 243 952	4 100 000 000	3 300 000 000
				8106	EUROPEAN UNION	11 677 790 000	12 239 900 000	5 050 264 281
				8219	GLOBAL ENVIRONMENT FUND	0	3 000 000 000	6 000 000 000
				8220	GLOBAL FUND	73 899 653 831	85 320 500 611	58 558 477 108
				8216	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT - IFAD/FIDA	5 413 386 811	7 478 630 365	5 752 561 884
				8253	JAPAN INTENATIONAL COOPERATION AGENCY - JICA	3 360 000 000	3 345 136 000	3 600 000 000
				8254	KEDIRTANSTALT FUR WIEDERAUFBAU (GERMAN RECONSTRUCTION CREDIT))INSTITUTE)	7 030 474 400	2 916 792 000	2 917 792 000
				8230	NETHERLAND	6 871 768 181	5 850 540 000	1 458 040 000
				8256	OPEC FUND FOR INTERNATIONAL DEVELOPMENT	9 839 966 671	4 000 000 000	3 000 000 000
				8235	POOLED FUND	1 563 600 000	1 855 600 000	1 807 600 000
				8238	SAUDI ARABIAN FUND - FSD	3 641 348 545	5 600 000 000	700 000 000
				8239	SWEDISH INTERNATIONAL DEVELOPMENT AGENCY	7 207 938 000	7 161 532 600	6 730 874 492
				8109	UNITED KINGDOM	850 000 000	950 000 000	980 000 000
				8215	UNITED NATIONS CAPITAL DEVELOPMENT FUND - UNCDF	126 640 000	179 068 400	180 000 000
				8245	UNITED NATIONS CHILDREN'S FUND - UNICEF	16 200 000	126 100 000	126 200 000
				8243	UNITED NATIONS DEVELOPMENT FUND FOR WOMEN - UNIFEM	1 928 879 155	2 893 937 918	893 937 918
				8234	UNITED NATIONS DEVELOPMENT PROGRAMME - UNDP	3 131 612 867	7 734 736 191	7 867 625 872
				8244	UNITED NATIONS ENVIRONMENT PROGRAMME - UNEP	521 877 600	2 500 000 000	0
				8217	UNITED NATIONS POPULATION FUND - UNFPA	544 092 645	835 000 000	835 918 985
				8246	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT - USAID	2 000 000 000	3 000 000 000	1 000 000 000



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	
				8115	UNITED STATES OF AMERICA	14 442 466 954	15 147 061 623	7 152 740 727
				8258	WORLD BANK	23 893 148 849	6 895 003 413	5 935 277 724
				8257	WORLD FOOD PROGRAMME	0	1 180 000 000	1 800 000 000
		14	Other Revenues		83 262 358 798	95 822 588 000	100 815 311 885	
			141	Property Income	1 612 599 029	1 500 000 000	2 650 000 000	
				1412	Dividends	1 612 599 029	1 500 000 000	2 650 000 000
				141201	Dividends From Public Enterprises	1 612 599 029	1 500 000 000	2 650 000 000
			142	Sales of goods and services	20 925 147 243	22 737 747 546	24 871 884 431	
				1421	Sale of Goods of Market Establishment	299 655 747	299 655 747	299 655 747
				142102	Abattoir Fees	1 410 000	1 410 000	1 410 000
				142101	Certificate of Origin	309 000	309 000	309 000
				142110	Hire of Halls and Other Facilities	14 535 000	14 535 000	14 535 000
				142107	Laboratory Fees	85 529 076	85 529 076	85 529 076
				142111	Rental of plates numbers (for vehicles)	176 923 671	176 923 671	176 923 671
				142112	Sale of used state objects	20 949 000	20 949 000	20 949 000
				1422	Administrative fees – Health Institutions	44 639 604	44 639 604	44 639 604
				142204	Blood transfusion fees	13 393 704	13 393 704	13 393 704
				142205	General laboratories Test	30 324 900	30 324 900	30 324 900
				142203	Sanitary photo certificate	921 000	921 000	921 000
				1425	Administrative fees – Academic Institutions	2 324 551 550	2 572 378 550	2 574 378 550
				142505	Book sales	4 132 500	4 132 500	4 132 500
				142503	Examination fees	2 320 419 050	2 568 246 050	2 570 246 050
				1427	Administrative fees – General	18 256 300 342	19 821 073 645	21 953 210 530
				142738	Calibration and verification costs	45 480 648	45 480 648	45 480 648
				142739	Chancellerie rights, legislation and state preview	43 335 642	43 335 642	43 335 642
				142709	Consular Fees	357 715 233	365 715 233	367 715 233
				142747	Court costs	148 906 293	148 906 293	148 906 293
				142705	Driving Licenses	1 361 309 878	1 121 311 140	1 221 311 125
				142742	Fees for the National Museum Institute	85 815 000	85 815 000	85 815 000
				142752	Identity cards and Smart Cards	4 500 000 000	4 500 000 000	4 500 000 000
				142744	Land Registration Certificate Fees	318 579 450	350 579 450	440 579 450
				142703	Migration Visas	1 509 234 256	1 609 234 256	1 669 234 256
				142736	Mines exploitation license	26 031 600	26 031 600	26 031 600
				142751	Mission refund	350 500 000	350 500 000	350 500 000
				142704	Notary Charges	75 765 450	75 765 450	75 765 450
				142748	Other Admin Fees	5 644 650 656	7 193 058 596	8 608 195 496
				142702	Passport/Travel Document fees	1 876 035 349	1 989 399 450	2 029 399 450
				142741	Performance Security	7 560 000	7 560 000	7 560 000
				142708	Sale of Accreditation Cards	750 600	750 600	750 600
				142735	Sale of flags	172 655 250	172 655 250	172 655 250
				142740	Sale of maps	3 566 100	3 566 100	3 566 100
				142706	Sale of Official Gazette	95 875 575	95 875 575	95 875 575
				142737	Sale of specifications	23 106 420	23 106 420	23 106 420
				142707	Sale of Tender Documents	272 152 440	285 152 440	300 152 440
				142743	Systematic Land Registration	1 311 974 502	1 301 974 502	1 711 974 502
				142746	Waste disposal Fees	25 300 000	25 300 000	25 300 000
			143	Fines, penalties, and forfeits	612 252 454	612 252 454	612 252 454	
				1431	Fines	32 110 740	32 110 740	32 110 740
				143101	Court fines	31 363 440	31 363 440	31 363 440
				143103	Gage and Bank fines	747 300	747 300	747 300



ANNEX I: STATE REVENUES 2012/15

Class	Chap.	s.chap	Item	Sub Item	2012/2013 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET
			1432 Penalties		580 141 714	580 141 714	580 141 714
			143206	Other penalties and contraventions	201 049 170	201 049 170	201 049 170
			143203	Penalties of commerce cases	149 146 344	149 146 344	149 146 344
			143204	Penalties on bounced cheques	946 200	946 200	946 200
			143202	Penalties on late payments	229 000 000	229 000 000	229 000 000
			145 Miscellaneous and Unidentified Revenue		1 350 000 000	1 350 000 000	1 415 000 000
			1452 Unidentified revenue		1 350 000 000	1 350 000 000	1 415 000 000
			145201	Unidentified revenue	1 350 000 000	1 350 000 000	1 415 000 000
			146 Receipts from PKO Services		58 762 360 072	69 622 588 000	71 266 175 000
			1461 PKO Services		58 762 360 072	69 622 588 000	71 266 175 000
			146102	Formed Police Unit	3 165 081 914	3 750 039 933	3 838 567 480
			146101	Rwanda Defence Force	55 597 278 158	65 872 548 067	67 427 607 520
15			Disposal of Assets		12 230 000 000	0	0
			155 Sale of Financial Assets - Domestic		12 230 000 000	0	0
			1554 Sale of Shares Public Corporations & Quasi Public Corporation		12 230 000 000	0	0
			155401	Sale of Shares Public Corporations & Quasi Public Corporation	12 230 000 000	0	0
16			Proceeds from Loan Borrowings		152 504 056 492	186 167 937 384	173 525 267 750
			161 Domestic Loan Borrowing		8 701 272 000	0	0
			161101 Treasury bills		8 701 272 000	0	0
			9003	NATIONAL BANK OF RWANDA (BNR)	8 701 272 000	0	0
			162 Foreign Loan Borrowing		143 802 784 492	186 167 937 384	173 525 267 750
			162102 Capital Borrowing from International Organizations		126 354 291 692	152 063 538 323	138 397 736 718
			8203	AFRICAN DEVELOPMENT BANK - ADB	15 152 762 442	0	0
			8205	ARAB DEVELOPMENT BANK (BADEA)	10 570 150 826	8 659 842 507	1 894 131 575
			8400	FIDA	1 362 469 781	2 537 635 428	3 119 486 053
			8283	IMPORT EXPORT BANK OF CHINA	29 417 443 072	30 335 528 608	50 034 798 473
			8284	IMPORT EXPORT BANK OF INDIA	12 969 510 216	14 267 180 137	0
			8224	INTERNATIONAL DEVELOPMENT ASSOCIATION	32 227 322 763	55 399 965 091	63 894 542 093
			8216	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT - IFAD/FIDA	205 160 389	13 264 360 639	8 628 815 657
			8266	KUWAIT FUND	7 207 866 918	8 631 657 746	2 469 613 189
			8233	ORGANIZATION OF PETROLEUM EXPORTING COUNTRIES - OPEC	11 254 660 208	8 492 664 080	1 894 131 575
			8238	SAUDI ARABIAN FUND - FSD	5 986 945 077	10 474 704 087	6 462 218 103
			162103 Budgetary Loans from International Organizations		17 448 492 800	34 104 399 061	35 127 531 032
			8203	AFRICAN DEVELOPMENT BANK - ADB	17 448 492 800	34 104 399 061	35 127 531 032
					1 385 285 035 860	1 547 540 514 000	1 550 266 175 000