

Abstract of Revenue

		Actual	2019		Estimate 2020 €
		Revenue	Approved	Revised	
		2018	Estimate	Estimate	
		€	€	€	
<i>Tax Revenue</i>					
Direct -	<u>Income Tax</u>	1,573,144,410	1,869,000,000	1,795,000,000	1,936,000,000
	<u>Social Security</u>	967,831,221	1,034,000,000	1,064,000,000	1,149,000,000
Indirect -	<u>Customs and Excise Duties</u>	312,141,946	335,930,000	328,230,000	350,140,000
	<u>Licences, Taxes and Fines</u>	386,692,776	388,915,000	402,570,000	420,253,000
	<u>Value Added Tax</u>	927,969,568	944,000,000	1,010,000,000	1,099,000,000
<i>Total Tax Revenue</i>		4,167,779,921	4,571,845,000	4,599,800,000	4,954,393,000
<i>Non-Tax Revenue</i>					
	<u>Fees of Office</u>	96,117,846	81,641,000	90,645,000	103,993,000
	<u>Sales</u>	38,027,758	34,831,000	34,000,511	35,466,000
	<u>Reimbursements</u>	8,660,049	1,803,000	5,371,325	4,003,000
	<u>Central Bank of Malta</u>	35,000,000	28,000,000	28,000,000	28,500,000
	<u>Rents</u>	30,456,806	32,110,000	36,850,000	37,615,000
	<u>Dividends on Investment / Receipts</u>	45,768,119	39,171,000	38,171,000	47,161,000
	<u>Interest on Loans made by Government</u>	48,788	276,000	276,000	276,000
	<u>Grants</u>	100,780,846	199,758,000	199,758,000	208,382,000
	<u>Miscellaneous Receipts</u>	37,134,861	24,378,000	46,163,070	31,958,000
<i>Total Non-Tax Revenue</i>		391,995,073	441,968,000	479,234,906	497,354,000
<i>Total Recurrent Revenue</i>		4,559,774,994	5,013,813,000	5,079,034,906	5,451,747,000
	<u>Local Loans</u>	243,526,500	450,000,000	450,000,000	450,000,000
	<u>Repayment of loans made by Government</u>	0	2,000	2,000	666,000
	<u>Proceeds from Sale of Shares</u>	888,888	889,000	889,000	889,000
	<u>Receipts</u>	91,000,000	---	---	---
<i>GRAND TOTAL</i>		4,895,190,382	5,464,704,000	5,529,925,906	5,903,302,000

Revenue

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>II103 Customs Duties</i>			
0116 (1010) <u>Import duty <i>ad valorem</i></u>	13,632,817	21,000,000	20,000,000
	13,632,817	21,000,000	20,000,000
<i>II106 Excise Duties</i>			
0132 (1030) <u>Machine-made cigarettes</u>	91,861,147	95,000,000	98,000,000
0133 (1040) <u>Beer</u>	3,834,045	4,200,000	4,400,000
0135 (1050) <u>Spirits</u>	13,844,020	15,000,000	15,500,000
0136 (1060) <u>Petroleum</u>	148,411,071	150,000,000	157,000,000
0137 (1070) <u>Tobacco</u>	4,073,085	4,100,000	7,000,000
0139 (1080) <u>Wines</u>	2,353,575	2,800,000	2,900,000
0140 (1090) <u>Mobile Telephony Services</u>	4,477,272	5,000,000	5,600,000
0141 (1100) <u>Electricity</u>	2,910,455	3,700,000	3,700,000
0142 (1110) <u>Cement</u>	17,181,590	21,000,000	23,000,000
0143 (1120) <u>Pneumatic Tyres</u>	1,399,551	2,000,000	2,100,000
0146 (1130) <u>Chewing Gum</u>	682,803	630,000	640,000
0147 (1140) <u>Plastic Bags</u>	1,391,852	1,500,000	1,600,000
0148 (1150) <u>Bottled Water</u>	718,211	900,000	900,000
0149 (1160) <u>Non-Alcoholic Beverages</u>	2,780,659	2,900,000	3,100,000
0150 (1170) <u>Toiletries</u>	813,452	1,200,000	1,200,000
0151 (1180) <u>Construction components and other fixtures</u>	1,776,341	5,000,000	3,500,000
	298,509,129	314,930,000	330,140,000
<i>Total Customs and Excise Duties</i>	312,141,946	335,930,000	350,140,000
<i>II109 Licences, Taxes and Fines</i>			
0201 (1190) <u>Wines and Spirits licences</u>	1,131,078	1,350,000	1,400,000
0202 (1200) <u>Trading licences</u>	142,006	20,000	50,000
0203 (1210) <u>Sporting licences</u>	848,459	1,000,000	1,000,000
0206 (1220) <u>Driving licences</u>	2,001,779	2,000,000	2,100,000
0209 (1230) <u>Licences to hotels and catering establishments</u>	1,244,716	1,200,000	1,250,000
0211 (1240) <u>Bonded stores licences</u>	290,247	300,000	300,000
0217 (1250) <u>Gaming Taxes</u>	62,848,285	58,000,000	73,000,000
0229 (1260) <u>Miscellaneous licences</u>	152,704	173,000	175,000
0232 (1270) <u>Duty on documents</u>	188,328,769	185,000,000	195,000,000
0242 (1290) <u>Motor vehicle registration tax</u>	51,778,637	55,000,000	55,000,000
0243 (1280) <u>Death and donation duty</u>	718	10,000	10,000
0245 (1300) <u>Bunkering Tax</u>	2,019,861	2,100,000	2,200,000
0251 (1310) <u>Proceeds from sale of goods at Customs</u>	79,844	75,000	120,000
0253 (1320) <u>Court fines</u>	2,270,501	3,000,000	3,000,000
0254 (1330) <u>Oil rental licences, fines, etc.</u>	453,690	240,000	200,000
0255 (1340) <u>Annual circulation licence fees</u>	72,707,732	79,000,000	85,000,000
0269 (1350) <u>Miscellaneous fines</u>	393,750	447,000	448,000
<u>[Administrative penalties]</u>	0	---	---
<i>Total Licences, Taxes and Fines</i>	386,692,776	388,915,000	420,253,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>112 Income Tax</i>			
0171 (1360) Income tax	1,573,144,410	1,869,000,000	1,936,000,000
<i>Total Income Tax</i>	1,573,144,410	1,869,000,000	1,936,000,000
<i>115 Value Added Tax</i>			
0163 (1400) Value added tax	927,969,568	944,000,000	1,099,000,000
<i>Total Value Added Tax</i>	927,969,568	944,000,000	1,099,000,000
<i>1118 Fees of Office</i>			
0301 (1440) Attestations, certificates, permits, etc.	1,396,610	1,661,000	1,682,000
0302 (1450) Abattoir fees	179,820	200,000	212,000
0304 (1470) Legal costs and fees	189,354	200,000	200,000
0306 (1480) External examination fees	15,269	24,000	24,000
0307 (1490) Local examination fees	29,862	20,000	20,000
0308 (1500) Fees payable by students	53,358	50,000	50,000
0309 (1510) Fees for permits for the acquisition of immovable property by Non-Residents	44,261	70,000	70,000
0316 (1520) Fees on contracts/Notarial fees	149,247	335,000	94,000
0317 (1460) Land Registry Fees	696,660	800,000	800,000
0318 (1530) Court fees	4,915,000	5,000,000	5,100,000
0322 (1540) Notarial Archives fees	158,818	170,000	180,000
0329 (1550) Patent and trade mark fees	511,152	550,000	650,000
0332 (1560) Fees from visas	5,805	13,000	13,000
0338 (1735) Eco-contribution	199,090	100,000	75,000
0339 (1570) Television licence fees	0	10,000	10,000
0340 (1580) Fees for rights of use	7,792,084	6,200,000	6,500,000
0342 (1590) Sale of Banderoles	1,527,310	1,500,000	---
0343 (1610) Fees for Searches	144,140	100,000	150,000
0346 (1620) Guarantee Fees	2,344,182	3,010,000	3,010,000
0348 (1630) Individual Investor Programme	44,082,720	36,000,000	50,000,000
0349 (1640) Miscellaneous fees	156,621	236,000	256,000
0351 (1650) Swimming Pools - Licences / Permits	126,821	150,000	150,000
0352 (1660) Fee on Caging of Bluefin Tuna	2,333,704	1,450,000	2,200,000
0353 (1700) Management Agreement for parking areas at Mater Dei Hospital	0	60,000	60,000
0354 (1745) Environmental Contribution	5,567,145	5,000,000	5,500,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>II118 Fees of Office (continued)</i>			
0355 (1670) Residency and Visa Programme	7,650,000	7,000,000	13,000,000
0357 (1680) Energy Performance Certificates	1,930,200	1,000,000	2,500,000
0358 (1755) Fees for Consultancy Services provided by the IRU	---	---	50,000
0359 (1645) Administrative Fees	---	---	700,000
0434 (1730) Hospital fees	80,466	150,000	150,000
0441 (1740) Administration charges for testing of motor vehicles	127,236	120,000	125,000
0445 (1750) Road accident reports	79,442	60,000	60,000
0464 (1690) Lifts and airconditioning services	0	2,000	2,000
0477 (1720) Infrastructure fees	12,164,931	10,000,000	10,000,000
0917 (1600) Concession Fees	1,445,416	400,000	400,000
[Participation Fees in Department's Tenders	21,122	---	---
[IIP Processing Fees	0	---	---
<i>Total Fees of Office</i>	96,117,846	81,641,000	103,993,000
<i>II121 Sales - Goods</i>			
0423 (1760) Sale of (printed) forms/plans	192,373	110,000	200,000
0424 (1770) Sale of container security seals	2,157	2,000	2,000
0432 (1780) Sale of medicines	245,379	305,000	300,000
0435 (1790) Sale of Government Gazette	3,237	3,000	3,000
0436 (1800) Sale of publications/reproductions	4,219	4,000	4,000
0447 (1810) Sale of number plates	1,868,373	1,900,000	2,000,000
<i>II122 Sales - Services</i>			
0416 (1820) Services to third parties	615,968	2,825,000	2,825,000
0437 (1830) Photocopying and other services	2,198	2,000	2,000
0438 (1840) Jobbing	680,173	500,000	500,000
0465 (1850) Services rendered to Local Councils	289,513	160,000	200,000
0471 (1880) Homes/Institutions for the elderly	23,600,610	23,500,000	25,000,000
0472 (1860) Administrative services rendered to electronic communication sector	212,518	160,000	70,000
0473 (1870) Adverts in Government Gazette	192,166	250,000	250,000
0481 (1890) Receipts from Government workshops	67,240	100,000	100,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>II123 Sales - Others</i>			
0901 (1900) Sale of graves/grave sites	6,582	10,000	10,000
0902 (1910) Sale of Government lands, etc.	8,045,052	3,000,000	4,000,000
0916 (1920) Sale of non-Financial Assets	2,000,000	2,000,000	---
<i>Total Sales</i>	38,027,758	34,831,000	35,466,000
<i>II124 Reimbursements</i>			
0420 (1930) Pay of Customs Officers refunded by merchants	0	10,000	10,000
0431 (1940) Refund of ambulance and funeral expenses	0	7,000	7,000
Refund of Social Security benefits relating to previous years:			
0450 (1950) - Non-contributory Social Assistance	1,333,273	800,000	2,000,000
0451 (1960) - Non-contributory Old Age Pensions	83,605	80,000	80,000
0452 (1970) - Contributory benefits	289,578	100,000	100,000
0479 (1980) Reimbursement of pensions by Public Entities	3,128,648	150,000	150,000
0490 (1995) Indirect costs attributed to EU projects	917,410	---	1,000,000
0499 (1990) Miscellaneous reimbursements	2,870,346	656,000	656,000
[Refund of cost of books lost by pupils	0	---	---
[Sale of books	329	---	---
[Reimbursement of Waste Water Purification cost from WSC	0	---	---
[Information and Data Protection Commission	36,860	---	---
<i>Total Reimbursements</i>	8,660,049	1,803,000	4,003,000
<i>II127 Central Bank of Malta</i>			
0601 (2000) Transfer of net profit of the Central Bank of Malta in terms of Central Bank of Malta Act, 1967	35,000,000	28,000,000	28,500,000
<i>Total Central Bank of Malta</i>	35,000,000	28,000,000	28,500,000
<i>II130 Rents</i>			
0611 (2010) Rent of rural tenements	218,923	290,000	305,000
0612 (2020) Temporary and Perpetual leases	1,840,419	460,000	700,000
0613 (2030) Rent of residential tenements	1,291,511	1,000,000	1,100,000
0614 (2040) Rent of non-residential tenements	1,849,419	1,200,000	1,800,000
0615 (2050) Rent of commercial tenements	16,002,669	20,000,000	24,000,000
0616 (2060) Rent of property occupied by Government Departments	5,871,242	6,000,000	6,250,000
0617 (2070) Payments for encroachment on Government property	1,224,033	1,100,000	1,200,000
0619 (2080) Rent from ex-Church property	2,110,030	2,000,000	2,200,000
0419 (2090) Store rent	48,560	60,000	60,000
<i>Total Rents</i>	30,456,806	32,110,000	37,615,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>II133 Dividends on Investment / Receipts</i>			
0631 (2100) Dividends from public limited companies	12,795,726	9,200,000	9,200,000
0632 (2110) Identity Malta Agency	13,500,000	10,500,000	15,000,000
0633 (2120) Malta Individual Investor Programme Agency	1,500,000	3,000,000	3,500,000
0634 (2130) Registry of Companies Agency	---	6,000,000	9,000,000
0635 (2140) Contribution from Planning Authority	6,000,000	5,000,000	5,000,000
0639 (2150) Sundry dividends / receipts	5,512,027	5,410,000	5,400,000
0486 (2160) PV Communal Farm	0	61,000	61,000
[Malta Financial Services Authority	6,460,366	---	---
<i>Total Dividends on Investment</i>	45,768,119	39,171,000	47,161,000
<i>II136 Interest on loans made by Government</i>			
0679 (2170) Others	3,332	6,000	6,000
0680 (2180) Interest from Hellenic Republic	45,456	270,000	270,000
<i>Total Interest on loans made by Government</i>	48,788	276,000	276,000
<i>II139 Social Security</i>			
0191 (2190) Social Security contributions	967,831,221	1,034,000,000	1,149,000,000
<i>Total Social Security</i>	967,831,221	1,034,000,000	1,149,000,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>II142 Grants</i>			
0710 (2202) EU - Fiscalis Programme	37,016	74,000	90,000
0719 (2211) EU - Travel expenses of delegations	1,520,430	1,000,000	1,000,000
0752 (2203) EU - Life + EU Programme	559,328	1,448,000	2,190,000
0757 (2197) EU - Internal Security Fund - Borders and Visa	13,249,272	24,225,000	11,030,000
0758 (2198) EU - Internal Security Fund - Police	2,268,840	3,555,000	1,221,000
0759 (2199) EU - Asylum, Migration and Integration Fund	2,511,929	6,085,000	4,440,000
0761 (2200) EU - European Maritime and Fisheries Fund (2014-2020)	1,820,923	9,235,000	5,798,000
0763 (2204) EU - Customs Programme	102,342	100,000	135,000
0765 (2209) EU - Agricultural Guarantee Fund (2014-2020)	5,090,932	5,771,000	5,740,000
0766 (2210) EU - Fund for the European Aid for the Most Deprived (FEAD) (2014-2020)	0	614,000	630,000
0767 (2201) EU - Direct Management Funds	371,037	1,777,000	3,225,000
0768 (2205) EU - Connecting Europe Facility (2014-2020)	0	14,264,000	15,425,000
0771 (2195) EU - Structural Funds (2014-2020)	50,325,307	89,948,000	100,000,000
0772 (2196) EU - Cohesion Fund (2014-2020)	20,243,098	22,600,000	33,146,000
0773 (2206) EU - Territorial Co-operation Programme (2014-2020)	0	1,621,000	3,342,000
0776 (2207) EEA/Norwegian Financial Mechanism (2014-2021)	0	3,041,000	3,755,000
0798 (2208) EU - Agricultural Fund for Rural Development (2014-2020)	2,510,428	14,400,000	17,215,000
[EU - Hercule III Programme (2014-2020)	146,058	---	---
[HORIZON 2020	23,906	---	---
<i>Total Grants</i>	100,780,846	199,758,000	208,382,000
<i>II145 Miscellaneous Receipts</i>			
0904 (2320) Bank interest	1,185,841	600,000	600,000
0914 (2330) Proceeds from auctioning of Emission Trading Units	15,709,870	9,000,000	15,000,000
0915 (2340) Premium receivable from sale of MGSS	6,685,630	6,000,000	8,000,000
0999 (2350) Miscellaneous receipts	13,553,520	8,778,000	8,358,000
<i>Total Miscellaneous Receipts</i>	37,134,861	24,378,000	31,958,000
<i>Total Ordinary Revenue</i>	4,559,774,994	5,013,813,000	5,451,747,000

Revenue (continued)

<i>Revenue by Head and Item</i>	Actual	Approved	
	Revenue	Estimate	Estimate
	2018	2019	2020
	€	€	€
<i>L2756 Loans</i>			
0801 (8585) Local loans	243,526,500	450,000,000	450,000,000
<i>Total Loans</i>	243,526,500	450,000,000	450,000,000
<i>A2665 Repayment of loans made by Government</i>			
0659 (7700) Others	0	2,000	666,000
<i>Total Repayment of loans made by Government</i>	0	2,000	666,000
<i>I1154 Proceeds from Sale of Shares</i>			
0531 (2360) Sale of Shares / Assets	888,888	889,000	889,000
<i>Total Proceeds from Sale of Shares</i>	888,888	889,000	889,000
<i>[Receipts]</i>			
[Sinking Funds of converted loans]	91,000,000	---	---
<i>Total Receipts</i>	91,000,000	---	---
<i>Total Non-Ordinary Revenue</i>	335,415,388	450,891,000	451,555,000
<i>TOTAL REVENUE</i>	4,895,190,382	5,464,704,000	5,903,302,000

Abstract of Revenue Projections

<i>Revenue by Vote</i>	Revised	Estimate	Projections	Projections
	2019	2020	2021	2022
	€'000	€'000	€'000	€'000
1 Office of the President	2	2	2	2
2 House of Representatives	2	2	2	2
6 Office of the Prime Minister	150,231	171,365	174,365	177,365
11 Ministry for Health	2,044	2,343	2,475	2,575
12 Ministry for the Economy, Investment and Small Businesses	676	776	806	826
14 Ministry for Education and Employment	294	294	294	294
16 Ministry for Energy and Water Management	261	261	261	261
17 Ministry for Finance	3,415,914	3,660,699	3,910,904	4,147,164
<i>of which:</i>				
Income Tax	1,795,000	1,936,000	2,081,000	2,221,000
V.A.T.	1,010,000	1,099,000	1,185,000	1,266,000
Customs and Excise	328,230	350,140	362,100	371,960
24 Ministry for Tourism	2,650	2,750	2,850	2,950
25 Ministry for Home Affairs and National Security	3,458	5,183	5,183	5,188
30 Ministry for Justice, Culture and Local Government	8,319	8,656	8,971	9,181
32 Ministry for the Environment, Sustainable Development and Climate Change	2,507	3,513	3,529	3,446
34 Ministry for Foreign Affairs and Trade Promotion	1,522	1,862	1,912	2,012
35 Ministry for Transport, Infrastructure and Capital Projects	197,616	207,252	211,582	215,742
36 Ministry for Gozo	439	155	152	154
37 Ministry for the Family, Children's Rights and Social Solidarity	1,093,107	1,178,017	1,262,517	1,349,017
<i>of which:</i>				
Social Security Contributions	1,064,000	1,149,000	1,233,000	1,319,000
42 Ministry for European Affairs and Equality	235	235	235	235
TOTAL RECURRENT REVENUE	4,879,277	5,243,365	5,586,040	5,916,414
NON-ORDINARY REVENUE	450,891	451,555	402,867	303,423
FOREIGN FUNDING	199,758	208,382	170,000	150,000
OTHER REVENUES	---	---	---	---
TOTAL REVENUE	5,529,926	5,903,302	6,158,907	6,369,837