



Puntland State of Somalia

Monthly Revenue Performance Report for the month September, 2020

| Code | Description | Original Estimate | Virements | Revised Estimate | YTD Actuals | Variance |
|----------|----------------------------------------------------------------|-------------------|-----------|------------------|----------------|-----------------|
| 1101 | Taxes on income, profits, and capital gains | 25,000 | | 25,000 | | -25,000 |
| 11010100 | Taxes on business profit | 25,000 | | 25,000 | | -25,000 |
| 11010200 | Taxes on government agencies profit | | | | | |
| 1102 | Tax on salary - army, civil servants and private sector | 350,065 | | 350,065 | 430,220 | 80,155 |
| 11020100 | Tax on army salary | 75,112 | | 75,112 | 72,698 | -2,414 |
| 11020200 | Tax on civil servant's salary | 55,495 | | 55,495 | 103,404 | 47,909 |
| 11020300 | Tax on private sector employees | 219,458 | | 219,458 | 254,118 | 34,660 |
| 1103 | Taxes on rental income | 93,000 | | 93,000 | 21,015 | -71,985 |
| 11030100 | Tax on property rentals | 35,000 | | 35,000 | 13,082 | -21,918 |
| 11030200 | Tax on vehicle rentals | 7,000 | | 7,000 | 2,465 | -4,535 |
| 11030300 | Tax on inheritance | 1,000 | | 1,000 | 62 | -938 |
| 11030400 | Tax collected by Notary agencies | 50,000 | | 50,000 | 5,407 | -44,593 |
| 1104 | Tax on goods and services | 1,315,452 | | 1,315,452 | 868,320 | -447,132 |
| 11040101 | Sales tax - Hotels | 83,333 | | 83,333 | 23,326 | -60,007 |
| 11040102 | Sales tax - Electricity | 83,333 | | 83,333 | 17,112 | -66,221 |
| 11040103 | Sales tax - import | 133,333 | | 133,333 | 125,365 | -7,968 |
| 11040104 | Sales tax - Airline tickets | 16,667 | | 16,667 | 18,016 | 1,349 |
| 11040105 | Sales tax - small manufacturing plants | 25,000 | | 25,000 | 1,939 | -23,061 |
| 11040106 | Sales tax - Telecommunications | 100,000 | | 100,000 | 60,000 | -40,000 |
| 11040107 | Sales tax - Medicine retailers | 12,500 | | 12,500 | 4,915 | -7,585 |
| 11040108 | Sales tax - Vegetables | 8,333 | | 8,333 | 29,414 | 21,081 |
| 11040109 | Sales tax - Other | 2,424 | | 2,424 | 35,905 | 33,481 |
| 11040200 | Tax on value | | | | | |
| 11040300 | Tax on vehicle movement | 86,144 | | 86,144 | 29,949 | -56,195 |
| 11040400 | Road tax | 5,070 | | 5,070 | 501 | -4,569 |
| 11040501 | Stamp duty (Income) | 130,000 | | 130,000 | 131,403 | 1,403 |
| 11040502 | Stamp duty (Expense) | 130,000 | | 130,000 | 96,513 | -33,487 |
| 11040600 | Stamp duty 2 | 72,217 | | 72,217 | 10,224 | -61,993 |
| 11040701 | Excise tax on water | 3,375 | | 3,375 | 376 | -2,999 |
| 11040702 | Excise tax on soft drinks | 1,225 | | 1,225 | 2,047 | 822 |
| 11040800 | Quality control | 2,000 | | 2,000 | | -2,000 |
| 11040900 | Excise tax - other | 1,400 | | 1,400 | 13,622 | 12,222 |
| 11041001 | Frankstine tax | 1,667 | | 1,667 | 1,228 | -439 |
| 11041002 | Tax on woods | 2,083 | | 2,083 | 586 | -1,497 |
| 11041003 | Charcoal tax | 3,131 | | 3,131 | 5,049 | 1,918 |
| 11041100 | Court fee | 12,000 | | 12,000 | 9,917 | -2,083 |
| 11041200 | Immigration fees | 40,000 | | 40,000 | 6,050 | -33,950 |



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|-------------|--------------------------------------------|-------------------|-----------|------------------|------------------|-----------------|
| 11041300 | Migration fees | 64,660 | | 64,660 | 31,930 | -32,730 |
| 11041401 | Expenditure registration tax | 112,500 | | 112,500 | 54,888 | -57,612 |
| 11041402 | Contract registration tax | 120,833 | | 120,833 | 58,756 | -62,077 |
| 11041403 | Asset registration tax | 12,500 | | 12,500 | 20,489 | 7,989 |
| 11041404 | Agreement fees | 4,646 | | 4,646 | 34,767 | 30,121 |
| 11041500 | Fines, penalties and forfeits | 14,800 | | 14,800 | 8,659 | -6,141 |
| 11041600 | Car plates fee | 30,277 | | 30,277 | 35,375 | 5,098 |
| 1105 | Government services | 203,000 | | 203,000 | 35,860 | -167,140 |
| 11050100 | Airline services fee | 60,000 | | 60,000 | 23,140 | -36,860 |
| 11050200 | Advertising fee | 2,000 | | 2,000 | | -2,000 |
| 11050300 | Port services fee | 30,000 | | 30,000 | 2,845 | -27,155 |
| 11050400 | Export and Import fees | | | | | |
| 11050500 | Port cleaning fee | | | | | |
| 11050600 | Other port fees | | | | 1,506 | 1,506 |
| 11050700 | Income from animal welfare centre | 100,000 | | 100,000 | | -100,000 |
| 11050800 | Income from animal health screening | 11,000 | | 11,000 | 8,369 | -2,631 |
| 1106 | Permits and Licencing income | 294,385 | | 294,385 | 433,304 | 138,919 |
| 11060100 | Driving licence fee | 9,385 | | 9,385 | 204 | -9,181 |
| 11060200 | Fishing licence fee | 200,000 | | 200,000 | 389,265 | 189,265 |
| 11060300 | Telecommunication licence fee | 15,000 | | 15,000 | | -15,000 |
| 11060400 | Airline licence fee | 5,000 | | 5,000 | 500 | -4,500 |
| 11060500 | Onshore mining and exploration licence fee | 1,000 | | 1,000 | | -1,000 |
| 11060600 | Vehicle testing fee | 31,000 | | 31,000 | 16,480 | -14,520 |
| 11060700 | Printing licence fee | 2,000 | | 2,000 | | -2,000 |
| 11060800 | Business licence fee | 31,000 | | 31,000 | 23,250 | -7,750 |
| 11060900 | Agriculturing licence fee | | | | 3,605 | 3,605 |
| 1107 | Tax on International Trade | 3,366,351 | | 3,366,351 | 3,681,554 | 315,203 |
| 11070101 | Livelihood taxes | 174,483 | | 174,483 | 585,195 | 410,712 |
| 11070102 | Structural Property Tax | 226,452 | | 226,452 | 719,430 | 492,978 |
| 11070103 | Electronic and electronic taxes | 184,260 | | 184,260 | 86,100 | -98,160 |
| 11070104 | Transportation Tax and Equipment | 315,260 | | 315,260 | 430,400 | 115,140 |
| 11070105 | Cosmetics | 184,260 | | 184,260 | 68,657 | -115,603 |
| 11070106 | Khat Tax | 789,000 | | 789,000 | 259,866 | -529,134 |
| 11070107 | Oil and Transportation Tax | 321,447 | | 321,447 | 161,239 | -160,208 |
| 11070108 | Clothing and Shoes Tax | 63,321 | | 63,321 | 96,860 | 33,539 |
| 11070109 | Other Taxes for Delivery | | | | 226,815 | 226,815 |
| 11070201 | Tax on Camels | 115,141 | | 115,141 | 54,637 | -60,504 |
| 11070202 | Tax on Cows | 62,412 | | 62,412 | 52,476 | -9,936 |



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|--------------------|-----------------------------------|-------------------|-----------|------------------|------------------|----------------|
| 11070203 | Tax on goats | 124,451 | | 124,451 | 169,635 | 45,184 |
| 11070204 | Tax on frankstein family products | 80,120 | | 80,120 | 36,960 | -43,160 |
| 11070205 | Tax on products from the sea | 59,273 | | 59,273 | 2,015 | -57,258 |
| 11070206 | Other export tax | | | | 9,394 | 9,394 |
| 11070300 | Administration tax | 139,994 | | 139,994 | 148,345 | 8,351 |
| 11070400 | Checking and counting fee | 121,495 | | 121,495 | 133,599 | 12,104 |
| 11070500 | International trade tax | 404,982 | | 404,982 | 439,932 | 34,950 |
| 1108 | Other income | 952,747 | | 952,747 | 1,087,290 | 134,543 |
| 11080100 | Recovery of overpayment (ROR) | | | | 2,520 | 2,520 |
| 11080200 | Buying off imprisonment term | 1,000 | | 1,000 | 460 | -540 |
| 11080300 | Loans to the government | | | | | |
| 11080401 | Neesha | 142,217 | | 142,217 | 162,276 | 20,059 |
| 11080402 | Pswayn | 47,545 | | 47,545 | 57,930 | 10,385 |
| 11080403 | Piitech | 11,782 | | 11,782 | 1,040 | -10,742 |
| 11080404 | Al-fatxi | 42,550 | | 42,550 | 41,344 | -1,206 |
| 11080405 | Dpp | 32,374 | | 32,374 | 10,690 | -21,684 |
| 11080406 | Defence | 118,976 | | 118,976 | 146,659 | 27,683 |
| 11080407 | Viva-com | 103,178 | | 103,178 | 115,283 | 12,105 |
| 11080408 | Airport | 113,790 | | 113,790 | 137,208 | 23,418 |
| 11080409 | Chanmber of Commerce | 37,208 | | 37,208 | 48,853 | 11,645 |
| 11080410 | Capital city | 54,027 | | 54,027 | | -54,027 |
| 11080411 | Medical fund | 23,906 | | 23,906 | 106,990 | 83,084 |
| 11080412 | Employees fund | 5,797 | | 5,797 | 15,845 | 10,048 |
| 11080413 | Tender Board | 3,454 | | 3,454 | 15,074 | 11,620 |
| 11080414 | Public works | 10,292 | | 10,292 | 10,615 | 323 |
| 11080415 | Overtime | 77,651 | | 77,651 | 91,440 | 13,789 |
| 11080500 | Ceel-Daahir | 127,000 | | 127,000 | 123,064 | -3,936 |
| 1201 | Grants from FGS | | | | | |
| 12010100 | EU Budget support | | | | | |
| Grand Total | | 6,600,000 | | 6,600,000 | 6,557,563 | -42,437 |