

PART A**REVENUE RECEIPTS**

The Statement below summarises, by broad categories, the estimates of revenue receipts for 2010-2011. The estimates include the effect of Budget proposals. Further details by sections and heads of account, together with brief notes explaining the variation between the Budget and Revised Estimates, 2009-2010 and between the latter and the Budget Estimates for 2010-2011, are given in the notes that follow this Statement.

In accordance with the Constitution (Eightieth Amendment) Act, 2000, which has been given retrospective effect from 1.4.1996, all taxes referred to in the Union List, except the duties and taxes referred to in Articles 268 and 269, respectively, surcharge on taxes and duties referred to in Article 271 and any cess levied for specific purpose under any law made by Parliament, shall be levied and collected by the Government of India and shall be distributed between the Union and the States in such manner as may be prescribed by the President on the recommendations of the Finance Commission.

For the period 2010-2015, the manner of distribution between the Centre and the States has been adopted after considering the recommendations of the Thirteenth Finance Commission.

	Budget 2009-10	Revised 2009-10	(In crore of Rupees) Budget 2010-11
I. Tax Revenue			
Corporation Tax	256725	255076	301331
Taxes on Income	112850	131421	128066
Wealth Tax	425	511	603
Customs	98000	84477	115000
Union Excise Duties	106477	102000	132000
Service Tax	65000	58000	68000
Taxes of Union Territories	1602	1610	1651
Total - Tax Revenue	641079	633095	746651
of which netted against Expenditure (NCCD for financing National Calamity Contingency Fund-N.C.C.F./ National Disaster Response Fund-NDRF)	2500	3160	3560
Balance of gross tax revenue	638579	629935	743091
Less - States' Share #:	164361	164832	208997
Centre's Net Tax Revenue	474218	465103	534094
II. Non-Tax Revenue			
Interest receipts	19174	19212	19253
Dividends and Profits	49750	51983	51309
Other Non-Tax Revenue	70601	39923	76631
Non-Tax Revenue of Union Territories	754	1073	925
Total - Non-Tax Revenue	140279	112191	148118
Net - Centre's Revenue	614497	577294	682212

State-wise distribution of the share in Central taxes/duties is given in Annex I.

TAX REVENUE
CORPORATION TAX

The details of receipts under this head are as shown below:

(a) Collections	218209	223082	273146
(b) Surcharge	26090	20077	18437
(c) Education Cess	7804	7295	8748
(d) Miscellaneous receipts	4622	4622	1000
Total	256725	255076	301331

TAXES ON INCOME OTHER THAN CORPORATION TAX*

The details of receipts under this head are as shown below:

(a) Collections	108439	126480	123802
(b) Surcharge	400	400	50
(c) Education Cess	3296	3794	3714
(d) Miscellaneous receipts	665	665	500
(e) Other taxes (BCTT)	50	82	0
Total	112850	131421	128066

* Includes receipts from Fringe Benefit Tax (FBT), Securities Transaction Tax (STT) and Banking Cash Transaction Tax (BCTT).

CUSTOMS

Revised Estimate of Customs Duties for 2009-2010 is Rs. 84477 crore as against the Budget Estimate of Rs. 98000 crore. Budget Estimate for 2010-2011 is Rs. 115000 crore.

The break-up of the estimates is given below :

	Budget 2009-10	Revised 2009-10	(In crore of Rupees) Budget 2010-11
(A) Import Duties	95415	81527	111720
(a) Basic Duty	35275	29767	49215
(b) Additional Duty of Customs(CVD)	36465	33435	40720
(c) Special CV Duty	19650	14085	17505
(d) Additional Duty of Customs on Motor Spirit	0	95	0
(e) Additional Duty of Customs on High Speed Diesel Oil	0	395	0
(f) Special Additional Duty of Customs on Motor Spirit	0	290	0
(g) National Calamity Contingent Duty	815	900	960
(h) Education Cess	2140	1700	2210
(i) Secondary and Higher Education Cess	1070	860	1110
(B) Export Duty	350	300	350
(C) Cesses on Exports	30	55	65
(D) Other Receipts	2205	2595	2865
Total (A+B+C+D)	98000	84477	115000

(i) **Basic Duty** : Basic Duty of Customs is leviable on imported goods under the Customs Act, 1962.

(ii) **Additional Duty of Customs (CVD)** : Additional Duty of Customs is leviable under Section 3 of the Customs Tariff Act, 1975 equivalent to duty of Excise leviable on such domestically manufactured goods. Mean CENVAT rate of Central Excise duty was reduced from 16% to 14% from 01.03.2008. It was further reduced to 10% w.e.f. 7.12.2008 and to 8% w.e.f. 24.2.2009. The rates were maintained at this level during the year 2009-10.

(iii) **Special CV Duty** : Special CV Duty is leviable @ 4% on all imported goods, with few exceptions, to partially compensate the domestic levies such as State VAT, Central Sales Tax etc.

(iv) **Additional Duty of Customs on Motor Spirit** : Additional Duty of Customs on Motor Spirit is leviable by the Finance Act (No.2), 1998. This is commonly known as road cess.

(v) **Additional Duty of Customs on High Speed Diesel Oil** : Additional Duty of Customs on High Speed Diesel Oil is leviable by the Finance Act, 1999. This is commonly known as road cess.

(vi) **Special Additional Duty of Customs on Motor Spirit** : Special Additional Duty of Customs on Motor Spirit is leviable by the Finance Act, 2002. This is commonly known as surcharge.

(vii) **National Calamity Contingent Duty** : This duty was imposed under Section 134 of the Finance Act, 2003 on imported petroleum crude oil. This tax was also leviable on motor cars, imported multi-utility vehicles, polyester filament yarn and two wheelers. National Calamity Contingent Duty has been removed from Polyester Filament Yarn and imposed on Mobile Phones @ 1% from Budget 2008-09.

(viii) **Education Cess**: Education Cess is leviable @ 2% on the aggregate of duties of Customs (except safeguard duty under Section 8B and 8C, CVD under Section 9 and anti-dumping duty under Section 9A of the Customs Tariff Act, 1985). Items attracting Customs Duty at bound rates under international commitments are exempted from this Cess.

(ix) **Secondary and Higher Education Cess**: Leviable @1% on the aggregate of duties of Customs.

(x) **Export Duty** : Leviable on ores and concentrates of Iron and Chromium. The export duty on iron ore (lumps) was enhanced from 5% to 10% advalorem and on iron ore (fines) reduced from 5% to nil with effect from 24.02.2009.

(xi) **Arrear Collection** : RE 2009-10 and BE 2010-11 include collection of arrears of Customs Duties of Rs. 900 crore and Rs. 900 crore respectively.

CENTRAL EXCISE DUTIES

Revised Estimate of Union Excise Duties for 2009-2010 is Rs. 102000 crore as against the Budget Estimate of Rs. 106477 crore. Budget Estimate for 2010-2011 is Rs. 132000 crore.

The break- up of the estimates is given below:

	(In crore of Rupees)		
	Budget 2009-10	Revised 2009-10	Budget 2010-11
1. Basic and Special Excise Duties excluding Cess on Motor Spirit and High Speed Diesel Oil	62685	62841	87722
2. Additional Duty of Excise on Motor Spirit	3765	3245	3440
3. Additional Duty of Excise on High Speed Diesel Oil	12915	11155	11824
Total (1+2+3)	79365	77241	102986
4. National Calamity Contingent Duty	2195	2260	2600
5. Surcharge on Motor Spirit	11295	9840	10800
6. Surcharge on Pan Masala and Tobacco Products	1405	985	1085
7. Cesses administered by			
(i) Department of Revenue	10740	10065	13000
(a) Education Cess	2120	2050	2610
(b) Secondary and Higher Education Cess	1060	1025	1305
(c) Others	7560	6990	9085
(ii) By other Departments*	1477	1609	1529
Total Cess (i+ii)	12217	11674	14529
Total (1+2+3+4+5+6+7)	106477	102000	132000

- Basic and Special Excise Duty** : Basic Excise Duty and Special Excise Duty are leviable under the Central Excise Act at the rates specified in the Central Excise Tariff Act, 1985. In 2008-09 the mean CENVAT rate was reduced from 16% to 14% w.e.f. 01.3.2008. It was further reduced to 10% w.e.f. 7.12.2008 and to 8% w.e.f. 24.2.2009. Excise duty on unbranded Motor Spirit (MS) was reduced from Rs.6.35 per litre to Rs.5.35 per litre. Excise duty on unbranded High Speed Diesel (HSD) was reduced from Rs.2.60 per litre to Rs.1.60 per litre. These rates were maintained during 2009-10.
- National Calamity Contingent Duty (NCCD)** : NCCD was levied on pan masala and certain specified tobacco products vide the Finance Act, 2001. The Finance Act, 2003 extended this levy to :-
(a) polyester filament yarn, motor car, two wheeler and multi-utility vehicle @ 1 %; and
(b) crude petroleum oil @ Rs. 50 per metric tonne.
- Education Cess**: Education Cess is leviable @2% on the aggregate of duties of Excise.
- Secondary and Higher Education Cess** : Leviable @1% on the aggregate of duties of Excise.
- Additional Duty of Excise on Motor Spirit** : Additional Duty of Excise on Motor Spirit is leviable by the Finance Act (No.2), 1998. This is commonly known as road cess.
- Additional Duty of Excise on High Speed Diesel Oil** : Additional Duty of Excise on High Speed Diesel Oil is leviable by the Finance Act, 1999. This is commonly known as road cess.
- Special Additional Duty of Excise on Motor Spirit** : Special Additional Duty of Excise on Motor Spirit is leviable by the Finance Act, 2002. This is commonly known as surcharge.
- Surcharge on Pan Masala and Tobacco Products** : An Additional Duty of Excise has been imposed on cigarettes, pan masala and certain specified tobacco products, at specified rates in the Budget 2005-06. Biris are not subjected to this levy.
- Arrear Collection** : RE 2009-10 and BE 2010-11 include collection of arrears of Central Excise Duties of amount Rs. 1000 crore and Rs. 1000 crore respectively.

* The break-up of cesses administered by other Departments is as below:

1. Coal and Coke	515.00	515.00	579.38
2. Salt	4.00	3.20	3.60
3. Prevention & Control of (Air, Water) Pollution	240.00	250.00	0.00
4. Rubber	100.00	110.00	123.75
5. Beedi fund	214.00	238.70	268.54
6. Mica Mines	3.50	3.50	3.94
7. Iron Ore, Manganese Ore & Chrome Ore	25.00	25.00	28.13
8. Limestone and Dolomite	25.00	25.00	28.13
9. Cine Workers	2.50	2.50	2.81
10. Research and Development	345.00	431.80	485.78
11. Cess under other accounts	3.25	4.00	4.50
Total	1477.25	1608.70	1528.56

SERVICE TAX

Revised Estimate of Service Tax for 2009-2010 is Rs. 58000 crore as against the Budget Estimate of Rs. 65000 crore. Budget Estimate for 2010-2011 is Rs. 68000 crore.

Education Cess and Higher Education Cess are leviable @2% and 1% respectively on the total Service Tax. RE 2009-10 and BE 2010-11 include collection of arrears of Service Tax of amount Rs. 1600 crore and Rs. 1350 crore respectively.

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TAXES OF UNION TERRITORIES

The receipts are in respect of Union Territories without Legislature. Broad details are:-

	Budget	Revised	(In crore of Rupees) Budget
	2009-10	2009-10	2010-11
Land Revenue	4.51	4.00	5.56
Stamps and Registration	119.40	121.60	121.61
State Excise Duties	191.13	205.25	206.80
Sales Tax	1215.06	1205.06	1240.06
Taxes on Vehicles	44.32	44.47	46.95
Taxes on Goods and Passengers	4.52	4.52	4.35
Taxes and Duties on Electricity	14.00	14.00	14.20
Other Taxes and Duties	9.40	10.72	11.39
Total	1602.34	1609.62	1650.92

Arrears of Tax Revenues.

In compliance of Rule 6 of the Fiscal Responsibility & Budget Management Rules, 2004 (FRBM Rules), a disclosure Statement on Tax Revenues raised but not realised in respect of the principal taxes is at Annex 10.