

Table 27.2. Lao PDR: Government Revenues, 1995-2005 (billion of kip)

	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Total Revenue, grants	275.6	298.2	566.7	1,461.6	2,166.6	2,476.0	2,567.5	2,886.5	3,350.0	4,395.7	5,180.5
Total Revenue	217.3	228.3	367.0	929.2	1,691.3	2,000.3	2,327.2	2,466.5	2,900.0	3,510.7	4,244.3
Tax Revenue	175.9	189.6	290.3	745.5	1,366.9	1,628.8	1,878.7	1,982.6	2,405.1	2,910.5	3,534.5
Profit tax	20.7	23.4	33.4	80.4	186.5	205.2	242.7	282.5	371.4	527.7	667.1
Income tax	13.5	11.5	19.5	69.6	117.1	145.4	125.5	169.4	220.2	254.1	288
Agricultural/land tax	2.1	2.5	3.0	4.8	7.4	16.7	19.3	30.0	35.1	35.3	43.5
Business licenses	0.2	0.2	0.3	0.3	1.3	0.4	0.8	1.2	1.5	1.8	5.3
Minimum tax						7.4	9.9	29.7	37.1	44.6	30.5
Turnover tax	33.9	40.0	62.8	159.8	290.0	318.0	374.7	380.9	453.3	473.5	549.3
Excise tax	15.5	17.9	50.2	157.3	226.2	371.3	285.9	375.9	488.7	563.9	756
Import duties	40.6	47.0	51.4	98.5	134.6	178.9	240.3	280.3	350.4	455.3	546.4
Export duties	6.0	6.3	10.4	24.4	41.2	56.7	50.6	61.9	77.4	92.9	111.4
Registration	1.5	1.8	2.1	4.9	7.2	11.1	12.4	15.0	18.8	22.5	27.0
Other fees	6.6	6.2	13.9	33.3	46.6	61.4	91.6	126.1	128.4	134.6	162.6
Natural resource tax	0.7	1.1	2.0	5.3	14.1	23.6	16.9	15.4	20.0	23.1	27.6
Timber royalties	34.6	31.7	36.8	89.5	272.5	181.5	361.8	160.0	135.0	200.0	222.2
Hydropower royalties			4.5	17.4	22.2	51.2	46.3	54.3	67.9	81.5	97.7
Nontax Revenue	41.4	38.7	76.7	183.7	324.4	371.5	448.5	483.9	494.9	600.2	709.8
Leasing	3.8	4.9	9.6	11.4	15.2	38.9	22.0	59.9	71.9	86.3	69.1
Concession	0.4	0.2	0.5	1.0	1.7	1.4	1.6	1.9	2.6	2.7	3.2
Fines	5.1	4.2	6.9	8.8	14.4	26.9	12.7	17.9	21.9	25.8	45.6
Administrative fees	1.6	1.7	3.6	11.3	17.2	26.4	84.6	35.4	41.8	50.2	60.3
Depreciation/dividends	5.2	9.4	7.7	22.0	41.7	67.2	84.2	155.5	124.8	142.6	162.9
Interest	15.5	8.3	15.4	88.9	79.1	76.3	56.2	53.3	56.0	62.4	92.2
Overflight	9.8	10.0	33.0	40.3	122.5	114.4	187.2	160.0	176.0	230.4	276.5
Irrigation fees, others					32.6	20.0				-	
Grants	58.3	69.9	199.7	532.4	475.3	475.7	240.3	420.0	450.0	885.0	936.2
	(in percent of GDP)										
Total Revenue, grants	16.7	14.3	15.2	16.5	16.9	16.0	14.8	13.3	13.7	15.8	16.4
Total Revenue	13.1	10.9	9.8	10.5	13.2	12.9	13.4	11.3	11.9	12.6	13.4
Tax Revenue	10.6	9.1	7.8	8.4	10.6	10.5	10.8	9.1	9.8	10.5	11.2
Profit tax	1.3	1.1	0.9	0.9	1.5	1.3	1.4	1.3	1.5	1.9	2.1
Income tax	0.8	0.6	0.5	0.8	0.9	0.9	0.7	0.8	0.9	0.9	0.9
Agricultural/land tax	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Business licenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turnover tax	2.0	1.9	1.7	1.8	2.3	2.1	2.2	1.8	1.9	1.7	1.7
Excise tax	0.9	0.9	1.3	1.8	1.8	2.4	1.6	1.7	2.0	2.0	2.4
Import duties	2.5	2.3	1.4	1.1	1.0	1.2	1.4	1.3	1.4	1.6	1.7
Export duties	0.4	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.4
Registration	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other fees	0.4	0.3	0.4	0.4	0.4	0.4	0.5	0.6	0.5	0.5	0.5
Natural resource tax	0.0	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Timber royalties	2.1	1.5	1.0	1.0	2.1	1.2	2.1	0.7	0.6	0.7	0.7
Hydropower royalties	-	-	0.1	0.2	0.2	0.3	0.3	0.2	0.3	0.3	0.3
Nontax Revenue	2.5	1.9	2.1	2.1	2.5	2.4	2.6	2.2	2.0	2.2	2.2
Leasing	0.2	0.2	0.3	0.1	0.1	0.3	0.1	0.3	0.3	0.3	0.2
Concession	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fines	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Administrative fees	0.1	0.1	0.1	0.1	0.1	0.2	0.5	0.2	0.2	0.2	0.2
Depreciation/dividends	0.3	0.5	0.2	0.2	0.3	0.4	0.5	0.7	0.5	0.5	0.5
Interest	0.9	0.4	0.4	1.0	0.6	0.5	0.3	0.2	0.2	0.2	0.3
Overflight	0.6	0.5	0.9	0.5	1.0	0.7	1.1	0.7	0.7	0.8	0.9
Memorandum Item:											
GDP at current prices	1,654.5	2,086.0	3,730.3	8,839.0	12,835.0	15,470.0	17,385.0	21,758.9	24,426.0	27,766.9	31,654.3
Amortization	7.0	8.2	25.5	24.1	81.7	160.3	141.6	127.5	114.1	182.1	209.4
Asset sale	6.8	47.9	3.6	7.1	9.3	6.8	4.1	5.1	6.1	7.3	8.4
Pump amortization							0.2	0.7	0.8	1.0	1.1

0.06

6%
1,179.7

25.2%

0.714285714

2,101.6

0.21

2,405.1

1,426.1

20.9

14.4

-

337

416

0.03

0.03

13.68%

0.22

12.26%

14%