

Appendix Table 23: Own Tax Revenue of the State Governments

(Per cent to GDP)

| Year         | Taxes on Income | Taxes on Property and Capital Transactions | of which                     |              | Taxes on Commodities and Transactions | of which            |                  |                   | Own Tax Revenue |
|--------------|-----------------|--------------------------------------------|------------------------------|--------------|---------------------------------------|---------------------|------------------|-------------------|-----------------|
|              |                 |                                            | Stamps and Registration Fees | Land Revenue |                                       | State Sales Tax/VAT | State Excise Tax | Taxes on Vehicles |                 |
| 1            | 2               | 3                                          | 4                            | 5            | 6                                     | 7                   | 8                | 9                 | 10 = 2 +3+6     |
| 1980-81      | 0.07            | 0.40                                       | 0.29                         | 0.10         | 4.08                                  | 1.93                | 0.57             | 0.29              | 4.55            |
| 1981-82      | 0.07            | 0.42                                       | 0.30                         | 0.12         | 4.33                                  | 2.12                | 0.65             | 0.27              | 4.82            |
| 1982-83      | 0.06            | 0.41                                       | 0.31                         | 0.10         | 4.49                                  | 2.08                | 0.70             | 0.28              | 4.96            |
| 1983-84      | 0.07            | 0.39                                       | 0.28                         | 0.11         | 4.37                                  | 2.07                | 0.71             | 0.28              | 4.83            |
| 1984-85      | 0.08            | 0.40                                       | 0.28                         | 0.11         | 4.44                                  | 2.08                | 0.74             | 0.28              | 4.92            |
| 1985-86      | 0.10            | 0.43                                       | 0.30                         | 0.13         | 4.64                                  | 2.32                | 0.73             | 0.29              | 5.17            |
| 1986-87      | 0.09            | 0.45                                       | 0.32                         | 0.12         | 4.78                                  | 2.36                | 0.77             | 0.32              | 5.31            |
| 1987-88      | 0.08            | 0.48                                       | 0.35                         | 0.13         | 4.84                                  | 2.47                | 0.80             | 0.33              | 5.40            |
| 1988-89      | 0.07            | 0.49                                       | 0.35                         | 0.14         | 4.71                                  | 2.48                | 0.73             | 0.30              | 5.28            |
| 1989-90      | 0.09            | 0.52                                       | 0.38                         | 0.14         | 4.71                                  | 2.42                | 0.79             | 0.29              | 5.33            |
| 1990-91      | 0.11            | 0.48                                       | 0.37                         | 0.11         | 4.73                                  | 2.23                | 0.84             | 0.27              | 5.33            |
| 1991-92      | 0.10            | 0.51                                       | 0.41                         | 0.10         | 4.86                                  | 2.53                | 0.83             | 0.28              | 5.46            |
| 1992-93      | 0.08            | 0.48                                       | 0.40                         | 0.08         | 4.74                                  | 2.34                | 0.83             | 0.29              | 5.30            |
| 1993-94      | 0.08            | 0.50                                       | 0.41                         | 0.08         | 4.73                                  | 2.45                | 0.81             | 0.30              | 5.30            |
| 1994-95      | 0.07            | 0.61                                       | 0.49                         | 0.11         | 4.63                                  | 2.48                | 0.73             | 0.30              | 5.31            |
| 1995-96      | 0.07            | 0.60                                       | 0.48                         | 0.11         | 4.51                                  | 2.26                | 0.69             | 0.31              | 5.18            |
| 1996-97      | 0.07            | 0.53                                       | 0.45                         | 0.08         | 4.37                                  | 2.44                | 0.61             | 0.29              | 4.97            |
| 1997-98      | 0.07            | 0.54                                       | 0.46                         | 0.07         | 4.52                                  | 2.40                | 0.70             | 0.31              | 5.13            |
| 1998-99      | 0.08            | 0.48                                       | 0.42                         | 0.06         | 4.35                                  | 2.32                | 0.73             | 0.28              | 4.91            |
| 1999-00      | 0.09            | 0.49                                       | 0.43                         | 0.05         | 4.50                                  | 2.32                | 0.74             | 0.31              | 5.08            |
| 2000-01      | 0.09            | 0.52                                       | 0.45                         | 0.07         | 4.79                                  | 2.62                | 0.74             | 0.31              | 5.40            |
| 2001-02      | 0.13            | 0.56                                       | 0.48                         | 0.08         | 4.71                                  | 2.49                | 0.72             | 0.33              | 5.41            |
| 2002-03      | 0.09            | 0.61                                       | 0.54                         | 0.07         | 4.88                                  | 2.72                | 0.74             | 0.34              | 5.57            |
| 2003-04      | 0.08            | 0.65                                       | 0.56                         | 0.08         | 4.86                                  | 2.44                | 0.69             | 0.36              | 5.59            |
| 2004-05      | 0.07            | 0.69                                       | 0.60                         | 0.08         | 5.02                                  | 2.85                | 0.67             | 0.34              | 5.78            |
| 2005-06      | 0.07            | 0.77                                       | 0.69                         | 0.08         | 5.09                                  | 2.93                | 0.70             | 0.33              | 5.93            |
| 2006-07      | 0.07            | 0.87                                       | 0.78                         | 0.08         | 5.15                                  | 3.11                | 0.71             | 0.32              | 6.09            |
| 2007-08 (RE) | 0.07            | 0.91                                       | 0.82                         | 0.08         | 5.25                                  | 3.13                | 0.73             | 0.33              | 6.22            |
| 2008-09 (BE) | 0.06            | 0.93                                       | 0.84                         | 0.08         | 5.36                                  | 3.24                | 0.74             | 0.34              | 6.35            |

VAT : Value Added Tax.

RE : Revised Estimates.

BE : Budget Estimates.

Source : Budget Documents of the State Governments.