

Appendix Table IV.3 : Direct and Indirect Tax Revenues of Central and State Governments

(Rupees crore)

Year	Centre (Gross)			States @			Centre and States Combined			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1	2	3	4	5	6	7	8	9	10	
1990-91	11,024	46,489	57,513	3,243	26,808	30,051	14,267	73,297	87,564	
(a)	19.2	80.8	100.0	10.8	89.2	100.0	16.3	83.7	100.0	
(b)	1.9	8.2	10.1	0.6	4.7	5.3	2.5	12.9	15.4	
1991-92	15,207	52,059	67,266	3,840	31,568	35,408	19,047	83,627	1,02,674	
(a)	22.6	77.4	100.0	10.8	89.2	100.0	18.6	81.4	100.0	
(b)	2.3	8.0	10.3	0.6	4.8	5.4	2.9	12.8	15.7	
1992-93	18,132	56,434	74,566	4,353	35,573	39,926	22,485	92,007	1,14,492	
(a)	24.3	75.7	100.0	10.9	89.1	100.0	19.6	80.4	100.0	
(b)	2.4	7.5	10.0	0.6	4.8	5.3	3.0	12.3	15.3	
1993-94	20,298	55,392	75,690	5,032	41,545	46,577	25,330	96,937	1,22,267	
(a)	26.8	73.2	100.0	10.8	89.2	100.0	20.7	79.3	100.0	
(b)	2.4	6.4	8.8	0.6	4.8	5.4	2.9	11.3	14.2	
1994-95	26,966	65,328	92,294	7,014	48,765	55,779	33,980	1,14,093	1,48,073	
(a)	29.2	70.8	100.0	12.6	87.4	100.0	22.9	77.1	100.0	
(b)	2.7	6.5	9.1	0.7	4.8	5.5	3.3	11.3	14.6	
1995-96	33,563	77,661	1,11,224	8,040	55,587	63,627	41,603	1,33,248	1,74,851	
(a)	30.2	69.8	100.0	12.6	87.4	100.0	23.8	76.2	100.0	
(b)	2.8	6.5	9.4	0.7	4.7	5.4	3.5	11.2	14.7	
1996-97	38,891	89,871	1,28,762	8,403	62,675	71,078	47,294	1,52,546	1,99,840	
(a)	30.2	69.8	100.0	11.8	88.2	100.0	23.7	76.3	100.0	
(b)	2.8	6.6	9.4	0.6	4.6	5.2	3.5	11.1	14.6	
1997-98	48,274	90,946	1,39,220	6,469	71,624	78,093	54,743	1,62,570	2,17,313	
(a)	34.7	65.3	100.0	8.3	91.7	100.0	25.2	74.8	100.0	
(b)	3.2	6.0	9.1	0.4	4.7	5.1	3.6	10.7	14.3	
1998-99	46,595	97,202	1,43,797	10,804	78,468	89,272	57,399	1,75,670	2,33,069	
(a)	32.4	67.6	100.0	12.1	87.9	100.0	24.6	75.4	100.0	
(b)	2.7	5.5	8.2	0.6	4.5	5.1	3.3	10.0	13.3	
1999-2000*	57,960	1,13,792	1,71,752	13,079	89,361	1,02,440	71,039	2,03,153	2,74,192	
(a)	33.7	66.3	100.0	12.8	87.2	100.0	25.9	74.1	100.0	
(b)	3.0	5.8	8.8	0.7	4.6	5.2	3.6	10.4	14.0	
2000-2001* (BE)	72,105	1,28,183	2,00,288	15,627	1,05,857	1,21,484	87,732	2,34,040	3,21,772	
(a)	36.0	64.0	100.0	12.9	87.1	100.0	27.3	72.7	100.0	
(b)	3.3	5.9	9.2	0.7	4.9	5.6	4.0	10.7	14.7	
2000-2001* (RE)	74,467	1,23,854	1,98,321	14,665	1,04,866	1,19,531	89,132	2,28,720	3,17,852	
(a)	37.5	62.5	100.0	12.3	87.7	100.0	28.0	72.0	100.0	
(b)	3.4	5.7	9.1	0.7	4.8	5.5	4.1	10.5	14.6	
2001-2002* (BE)	85,275	1,41,374	2,26,649	15,816	1,24,462	1,40,278	1,01,091	2,65,836	3,66,927	
(a)	37.6	62.4	100.0	11.3	88.7	100.0	27.6	72.4	100.0	
(b)	3.4	5.7	9.2	0.6	5.0	5.7	4.1	10.7	14.8	
Memo Items :										
(Average)										
1991-2000	(a)	29.4	70.6	100.0	11.4	88.6	100.0	22.8	77.2	100.0
	(b)	2.7	6.5	9.2	0.6	4.7	5.3	3.3	11.2	14.5

RE Revised Estimates.

BE Budget Estimates.

@ Excludes States' share in Central taxes as reported in Central Government Budget documents.

* Data Regarding State Governments are provisional (See Notes to Appendix Table IV.5).

(a) Represents percentages to total tax revenue.

(b) Represents percentages to GDP.

Source : Central and State Governments Budget Documents.