

HM Revenue and Customs

Introduction

1. This Supplementary Estimate is required for the following purposes:

| | | Amount (£) | |
|---|--|------------------|-------------------|
| | | <u>Increases</u> | <u>Reductions</u> |
| <u>Changes in resources</u> | | | |
| RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements | | | |
| <u>Section</u> | <u>Reason for change</u> | | |
| <u>Changes related to movements in budgets</u> | | | |
| <u>Increases</u> | | | |
| | <u>Take up of Departmental Unallocated Provision (DUP)</u> | | |
| A1 | Near-cash administration costs draw down of non-voted DUP of £20,200,000 taken up as voted provision to facilitate improvements to key operational activities | 20,200,000 | |
| | <u>Transfers of Budgetary cover from Other Government Departments</u> | | |
| A2 | Near-cash programme expenditure from Department for Finance & Personnel in respect of the Aggregates Levy | 153,000 | |
| <u>Neutral Changes</u> | | | |
| | <u>Changes in operating appropriations-in-aid (fully offset by changes in spending)</u> | | |
| A1, A2, A5 | To increase the levels of near-cash administration costs and income by £86,400,000 primarily in relation to employer compliance schemes; and an increase in programme receipts of £10,145,000 due to additional operational activities | 96,545,000 | -96,545,000 |
| | <u>Resource transfers within the Request for Resources</u> | | |
| A2, D2 | Non-cash revaluation costs of £2,500,000 reclassified as AME from DEL | -2,500,000 | 2,500,000 |
| | | <u>Total</u> | |
| Total change in resources for RfR1 | | 114,398,000 | -94,045,000 |
| | | | 20,353,000 |

RfR 5: Payments of Child Benefit and Child Trust Fund endowments

| | | | |
|---|---|--------------|--------------------|
| <u>Changes in Annually Managed Expenditure (AME)</u> | | | |
| A2, A3, | £119,538,000 increase to the Child Benefit forecast | 119,538,000 | |
| B3 | £20,000,000 increase to the Child Trust Fund forecast | 20,000,000 | |
| | | <u>Total</u> | |
| Total change in resources for RfR5 | | 139,538,000 | - |
| | | | 139,538,000 |

Total change in resources for the Estimate

159,891,000

Changes in capital

RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements

Section Reason for change

Changes related to movements in BudgetsDraw down of Modernisation Fund

| | | | |
|----|---|--------------|-------------------|
| A7 | Draw down of capital from the ring-fenced Modernisation Fund of £24,259,000 | 24,259,000 | |
| | | <u>Total</u> | <u>24,259,000</u> |
| | Total change in capital for Estimate | | 24,259,000 |

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £407,489,000
3. Symbols are explained in the Introduction to this booklet.

HM Revenue and Customs

Part I

£

| | |
|---|--------------------|
| RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements | 20,353,000 |
| RfR 5: Payments of Child Benefit and Child Trust Fund endowments | 139,538,000 |
| Total additional net resource requirement | 159,891,000 |
| Additional net cash requirement | 407,489,000 |

SUPPLEMENTARY amounts required in the year ending 31 March 2008 for expenditure by HM Revenue and Customs on:

RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements

administration and the associated non-cash items incurred in the management and collection of the direct and indirect taxes, duties and levies, new tax credits and National Insurance Contributions; Child Benefit and the Child Trust Fund, Shipbuilders' Relief, Money Laundering regulatory regime, the National Insurance Funds for Great Britain and Northern Ireland; OPG and government banking services; National minimum wage; collection of student loans; the operation of customs controls including prohibitions and restrictions; the provision of trade information; the provision of Capital Grants for Excise Tax Stamps; the provision of resources to independent investigatory bodies (including the HMIC, IPCC and the police authorities) to facilitate the independent inspection of professional standards within the

Department, the investigation of allegations of mis-conduct or criminal activities by Departmental staff and fulfilment of reciprocal complaints investigation arrangements with police authorities; the provision of incentive payments for e-filing; payments in respect of the Customs National Museum; grants to the voluntary and community sector; providing the business link portal; air travel carbon-offsetting; and for services provided to the department's information technology and wider markets' partners, other departments and public bodies including any assistance with investigations into terrorist incidents, and overseas tax administration.

RfR 2: Growing a contribution to the good management of property where the public interest is involved

administration and the associated non-cash costs incurred in the provision of valuation and other services for government departments and other public bodies by the Valuation Office Agency.

Part I (*continued*)

RfR 3: Providing payments in lieu of tax relief to certain bodies

transitional payments to charities, supplements on payroll giving, donations to charities and on personal and stakeholder pension schemes, life assurance premium relief, stamp duty relief and residual payments for mortgage interest relief, vocational training relief and private medical insurance; and associated non-cash items.

RfR 4: Making payments of rates to Local Authorities on behalf of certain bodies

rates paid by Her Majesty's Revenue and Customs in respect of non-domestic property occupied by accredited representatives of Commonwealth and foreign countries and certain international organisations and associated non-cash items.

RfR 5: Payments of Child Benefit and Child Trust Fund endowments

payments of Child Benefit, Child Trust Funds and associated non-cash items.

HM Revenue and Customs will account for this Estimate.

Part II: Changes proposed

| Resources | Present Net Provision | Change in Gross Provision | Change in A in A | Change in Net Provision | £'000 |
|---|--------------------------|------------------------------|---------------------|----------------------------|----------------------|
| | | | | | New Net Provision |
| RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements | | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | |
| <i>Central Government spending</i> | | | | | |
| RfR 1 - A Administration | 4,146,909 | 114,398 | 96,545 | 17,853 | 4,164,762 |
| Spending in Annually Managed Expenditure (AME) | | | | | |
| RfR1 - D Revaluations | - | 2,500 | - | 2,500 | 2,500 |
| Total RfR 1 | | 116,898 | 96,545 | 20,353 | |
| RfR 5: Payments of Child Benefit and Child Trust Fund endowments | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | |
| <i>Central Government spending</i> | | | | | |
| RfR 5 - A Children's benefits | 10,510,462 | 119,538 | - | 119,538 | 10,630,000 |
| RfR 5 - B Child Trust Fund Endowments | 240,000 | 20,000 | - | 20,000 | 260,000 |
| Total RfR 5 | | 139,538 | - | 139,538 | |
| Total Changes to RfRs | | 256,436 | 96,545 | 159,891 | |

| Capital and Cash | Present Provision | Change in Provision | £000 |
|-----------------------------|----------------------|------------------------|-------------------|
| | | | New Provision |
| Total Capital Expenditure | 267,951 | 24,259 | 292,210 |
| Non-Operating A in A | 3,980 | - | 3,980 |
| Net cash requirement | 15,185,697 | 407,489 | 15,593,186 |

Part II: Revised subhead detail including additional provision

| Resources | | | | | | Capital | | £'000 |
|---|---------------|------------|-------------|---------|------------|---------|----------------------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Admin | Other current | Grants | Gross Total | A in A | Net Total | Capital | Non-operating A in A | |
| RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements | | | | | | | | |
| 4,551,206 | 135,672 | 200,435 | 4,887,313 | 520,050 | 4,367,263 | 283,039 | 3,818 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 4,551,206 | 129,672 | 435 | 4,681,313 | 516,551 | 4,164,762 | 283,039 | 3,818 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| B e-filing incentive payments | | | | | | | | |
| - | - | 200,000 | 200,000 | - | 200,000 | - | - | |
| Non-budget | | | | | | | | |
| C Operational local clearance procedures | | | | | | | | |
| - | 3,500 | - | 3,500 | 3,499 | 1 | - | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| D Revaluations | | | | | | | | |
| - | 2,500 | - | 2,500 | - | 2,500 | - | - | |
| RfR 2: Growing a contribution to the good management of property where the public interest is involved | | | | | | | | |
| 214,975 | 265 | - | 215,240 | 215,239 | 1 | 9,171 | 162 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 214,975 | - | - | 214,975 | 215,239 | -264 | 9,171 | 162 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| B Revaluations | | | | | | | | |
| - | 265 | - | 265 | - | 265 | - | - | |
| RfR 3: Providing payments in lieu of tax relief to certain bodies | | | | | | | | |
| - | - | 86,000 | 86,000 | - | 86,000 | - | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Payments in lieu of tax relief | | | | | | | | |
| - | - | 86,000 | 86,000 | - | 86,000 | - | - | |
| RfR 4: Making payments of rates to Local Authorities on behalf of certain bodies | | | | | | | | |
| - | 40,625 | - | 40,625 | 2,239 | 38,386 | - | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Payments of Local Authority rates | | | | | | | | |
| - | 40,625 | - | 40,625 | 2,239 | 38,386 | - | - | |
| RfR 5: Payments of Child Benefit and Child Trust Fund endowments | | | | | | | | |
| - | -17,500 | 10,907,500 | 10,890,000 | - | 10,890,000 | - | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Children's benefits | | | | | | | | |
| - | -17,500 | 10,647,500 | 10,630,000 | - | 10,630,000 | - | - | |

Part II: Revised subhead detail including additional provision

| Resources | | | | | | Capital | | £'000 |
|-------------------------------|------------------|----------------|-------------------|-------------------|----------------|-------------------|----------------------|--------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Admin | Other current | Grants | Gross Total | A in A | Net Total | Capital | Non-operating A in A | |
| B Child Trust Fund Endowments | - | - | 260,000 | 260,000 | - | 260,000 | - | - |
| Total for Estimate: | 4,766,181 | 159,062 | 11,193,935 | 16,119,178 | 737,528 | 15,381,650 | 292,210 | 3,980 |

Part II: Resource to cash reconciliation

| | <u>Present</u> | <u>Increase (+)/ Decrease (-)</u> | <u>£'000</u> <u>Revised</u> |
|---|-------------------|---------------------------------------|--------------------------------|
| Net Resource Requirement | 15,221,759 | 159,891 | 15,381,650 |
| Voted capital items | | | |
| Capital | 267,951 | 24,259 | 292,210 |
| <i>Less: Non-operating A in A</i> | <i>3,980</i> | <i>-</i> | <i>3,980</i> |
| Total net voted capital | 263,971 | 24,259 | 288,230 |
| Accruals to cash adjustment | | | |
| Adjustments to remove non-cash items: | | | |
| Cost of Capital charges | -34,305 | 7,926 | -26,379 |
| Depreciation | -183,516 | -28,007 | -211,523 |
| New provisions and adjustments to previous provisions | -148,051 | -18,951 | -167,002 |
| Profit/loss on sale of assets | - | - | - |
| Prior period adjustments | - | - | - |
| Other non-cash items | -520 | -1,340 | -1,860 |
| Increase(+)/decrease (-) in stock | -500 | 1,638 | 1,138 |
| Increase(+)/decrease (-) in debtors | 34,530 | -29,166 | 5,364 |
| Increase(-)/decrease (+) in creditors | -1,819 | 239,784 | 237,965 |
| Use of provisions | 34,148 | 51,455 | 85,603 |
| Total accruals to cash adjustments | -300,033 | 223,339 | -76,694 |
| Excess cash to be CFERd | - | - | - |
| Net Cash Requirement | 15,185,697 | 407,489 | 15,593,186 |

Part III: Extra receipts payable to the Consolidated Fund

In addition to Appropriations in aid, the following income and receipts relate to the department and is payable to the Consolidated Fund (cash receipts being shown in italics):

| | <u>Present provision</u> | | <u>New provision</u> | |
|--|--------------------------|-----------------|----------------------|-----------------|
| | <u>Income</u> | <u>Receipts</u> | <u>Income</u> | <u>Receipts</u> |
| Operating income not classified as A in A | - | - | 1,000 | <i>1,000</i> |
| Non-operating income not classified as A in A | - | - | - | - |
| Other amounts collectable on behalf of the Consolidated Fund | 230,000 | <i>230,000</i> | 350,000 | <i>304,000</i> |
| Excess receipts to be surrendered to the Consolidated Fund | - | - | - | - |
| Total | 230,000 | 230,000 | 351,000 | 305,000 |

Forecast Operating Cost Statement

| | £'000 |
|---------------------------------------|----------------------|
| | 2007-08 provision |
| Net Administration Costs | |
| RfR1 | 4,416,997 |
| RfR2 | -264 |
| RfR3 | - |
| RfR4 | - |
| RfR5 | - |
| | <hr/> |
| Total Net Administration Costs | 4,416,733 |
| Net Programme Costs | |
| RfR1 | -49,734 |
| RfR2 | 265 |
| RfR3 | 86,000 |
| RfR4 | 38,386 |
| RfR5 | 10,890,000 |
| Non-voted | - |
| | <hr/> |
| Total Net Programme costs | 10,964,917 |
| Total Net Operating Cost | 15,381,650 |
| <i>of which:</i> | |
| Net Resource Requirement | 15,381,650 |
| Non-voted expenditure | |
| Consolidated Fund Extra Receipts | - |
| Resource Budget | 30,459,465 |

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

| | £'000 |
|--|----------------------|
| | 2007-08 Provision |
| Net Resource Requirement (Estimates) | 15,381,650 |
| <i>Adjustments to remove:</i> | |
| provision voted for earlier years | - |
| <i>Adjustments to additionally include:</i> | |
| non-voted expenditure in the OCS | - |
| Consolidated Fund extra receipts in the OCS | - |
| Other adjustments | - |
| Net Operating Costs (Accounts) | 15,381,650 |
| <i>Adjustments to remove:</i> | |
| Gains/losses from sale of capital assets | - |
| Capital grants | -260,000 |
| European Union income related to capital grants | - |
| voted expenditure outside the budget | -1 |
| <i>Adjustments to additionally include:</i> | |
| other Consolidated Fund Extra Receipts | - |
| resource consumption of non departmental public bodies | - |
| unallocated resource provision | 24,874 |
| Other adjustments | 15,312,942 |
| Resource Budget (Budget) | 30,459,465 |
| <i>of which:</i> | |
| Departmental Expenditure Limit (DEL) | 4,537,311 |
| Annually Managed Expenditure (AME) | 25,922,154 |

Reconciliation of capital expenditure between Estimates and Budgets

| | £'000 |
|--|----------------------|
| | 2007-08 Provision |
| Net Voted Capital (Estimates) | 288,230 |
| <i>Adjustments to additionally include:</i> | |
| other Consolidated Fund Extra Receipts | - |
| capital spending by non departmental public bodies | - |
| capital grants | 260,000 |
| European Union income related to capital grants | - |
| supported capital expenditure (revenue) | - |
| capital spending by levy funded bodies | - |
| unallocated capital provision | 3,739 |
| Other adjustments | - |
| Capital Budget (Budget) | 551,969 |
| <i>of which:</i> | |
| Departmental Expenditure Limits (DEL) | 291,969 |
| Annually Managed Expenditure (AME) | 260,000 |

Notes to the Estimate (*continued*)

Explanation of Accounting Officer responsibilities

In accordance with the Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointments for the Requests for Resources within this Estimate.

| | |
|--------------------------------|---|
| Request for Resources 1 | Mike Eland, Director General, HM Revenue and Customs |
| Request for Resources 2 | Andrew Hudson, Chief Executive of the Valuation Office Agency |
| Request for Resources 3 | David Hartnett, Acting Chairman, HM Revenue and Customs |
| Request for Resources 4 | Andrew Hudson, Chief Executive of the Valuation Office Agency |
| Request for Resources 5 | Mike Eland, Director General, HM Revenue and Customs |

David Hartnett as the interim Principal Accounting Officer of HM Revenue and Customs has personal responsibility for the proper presentation of the department's resource accounts as prescribed in legislation, or by the Treasury, and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, remains in general overall charge of HM Revenue and Customs.

The responsibilities of an Accounting Officer are set out in chapter 3 of Managing Public Money. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the organisation's policies, aims, and objectives and should regularly review the effectiveness of that system.

In accordance with Government Accounting requirements, the relationship between the PAO and the Additional Accounting Officers and with their Ministers, together with their respective responsibilities, is set out in writing.

Notes to the Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

| | £'000 |
|--|------------------|
| | 2007-08 |
| RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements | |
| Administration | 134,209 |
| <i>of which:</i> | |
| Sale of goods and services | 42,430 |
| Regulatory licences, fines, penalties and taxes | 91,779 |
| Programme | 385,841 |
| <i>of which:</i> | |
| Sale of goods and services | 385,706 |
| Regulatory licences, fines, penalties and taxes | 135 |
| Total RfR1 | 520,050 † |
| <p>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: the recovery of law costs; recovery of costs of administering the National Insurance Funds and collection of National Insurance contributions; subsidies for New Deal jobseekers employed; receipts for services provided to the Valuation Office Agency, government departments and other bodies, including student loan and National Minimum Wage receipts; recovery of costs in respect of the Aggregates levy and of seconded and loan staff; charges for the special attendance of officers; and for international commitments;</p> <p>receipts from the sale of publications; from the sale of statistical services and certificates; and from estate management services, including rent receipts from other government departments and private tenants; receipts from the use of certain official cars; receipts from certain tax penalties; EC travelling expenses and receipts from the EC; receipts in respect of Shipbuilders' Relief and local clearance procedures under Single European Authorisations; receipts from insurance and compensation claims; receipts from the Asset Recovery Incentivisation Scheme; and marine fuel relief, fees received for the money laundering regulatory regime; recoveries of overpayments in prior years; excess cash receipts; subscription fees relating to Business Link; and other miscellaneous administration and programme cost receipts.</p> | |
| RfR 2: Growing a contribution to the good management of property where the public interest is involved | |
| Administration | 215,239 |
| <i>of which:</i> | |
| Sale of goods and services | 215,239 |
| Total RfR2 | 215,239 † |
| <p>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: the recovery of costs of valuation and other services; receipts from the use of certain official cars; receipts from the sale of information and publications; recovery of law costs; rent receipts from other government departments and private tenants; other administration cost receipts.</p> | |
| RfR 4: Making payments of rates to Local Authorities on behalf of certain bodies | |
| Programme | 2,239 |
| <i>of which:</i> | |
| Sale of goods and services | 2,239 |
| Total RfR4 | 2,239 † |
| <p>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: payment of rates by accredited Commonwealth and foreign countries and certain international organisations; refunds from local authorities.</p> | |
| Total Operating A in A | 737,528 |

Analysis of non - operating appropriations in aid (A in A)

RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements

| | |
|-----------------------|----------------|
| Administration | - |
| <i>of which:</i> | |
| Sale of assets | |
| Programme | 3,818 |
| <i>of which:</i> | |
| Sale of assets | 3,818 |
| Total RfR1 | 3,818 † |

† Amount that may be applied as non-operating appropriations in aid arising from: the recovery of income from the sale of fixed assets and from the sale of land and buildings.

RfR 2: Growing a contribution to the good management of property where the public interest is involved

| | |
|-----------------------|--------------|
| Administration | - |
| <i>of which:</i> | |
| Sale of assets | - |
| Programme | 162 |
| <i>of which:</i> | |
| Sale of assets | 162 |
| Total RfR2 | 162 † |

† Amount that may be applied as non-operating appropriations in aid arising from: the recovery of income from the sale of assets.

| | |
|-----------------------------------|--------------|
| Total Non-Operating A in A | 3,980 |
|-----------------------------------|--------------|

Notes to the Estimate (*continued*)

Analysis of Consolidated Fund extra receipts

| | | £'000 | |
|--|---|-------------------|----------------|
| | | 2007-08 provision | |
| | | Income | Receipts |
| Fines and penalties | ● | 325,200 | 279,200 |
| Proceeds, less duty, on sales of seized assets | ● | 6,400 | 6,400 |
| Other miscellaneous receipts | ● | 19,400 | 19,400 |
| Total | | 351,000 | 305,000 |

Departmental Expenditure Limits and Administration Budgets

| | Change | | New DEL | | £'000 |
|-------------------------|---------|-----------|-----------|-----------|-----------|
| | Voted | Non-voted | Voted | Non-voted | Total |
| Resource DEL | 17,853 | -20,200 | 4,164,498 | 372,813 | 4,537,311 |
| <i>of which:</i> | | | | | |
| Administration budget † | 20,200 | -20,200 | 4,416,733 | 24,874 | 4,441,607 |
| Near-cash in RDEL | 68,613 | -20,200 | 3,839,588 | 406,961 | 4,246,549 |
| Capital DEL †† | 24,259 | - | 288,230 | 3,739 | 291,969 |
| Less Depreciation ††† | -25,507 | - | -208,758 | - | -208,758 |
| Total DEL | 16,605 | -20,200 | 4,243,970 | 376,552 | 4,620,522 |

† The total of 'Administration budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

†† Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

††† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Cash which may be retained to offset expenditure

| | £'000 |
|---|---------|
| Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been or will be appropriated in aid | 741,508 |

Expenditure resting on the sole authority of the Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Appropriation Act:

| RfR/Section | Service | £'000 |
|-------------|-------------------------------|-------|
| RfR1/ A2 | Capital Grants for Tax Stamps | 353 |