



MALDIVES
INLAND REVENUE
AUTHORITY



QUARTERLY REPORT
Q1 2017

ABBREVIATIONS

15Q1	2015, First Quarter
15Q2	2015, Second Quarter
15Q3	2015, Third Quarter
15Q4	2015, Fourth Quarter
16Q1	2016, First Quarter
16Q2	2016, Second Quarter
16Q3	2016, Third Quarter
16Q4	2016, Fourth Quarter
17Q1	2017, First Quarter
17Q2	2017, Second Quarter
ACCA	Association of Chartered Certified Accountants
ASC	Airport Service Charge
ATF	Airport Taxes and Fees
BPT	Business Profit Tax
CPD	Continuing Professional Development
GGST	Goods and Services Tax (Non-Tourism Sector)
GST	Goods and Services Tax (refers to both TGST and GGST)
GRT	Green Tax
LPEF	Lease Period Extension Fee
MIRA	Maldives Inland Revenue Authority
MVR	Maldivian Rufiyaa
TGST	Goods and Services Tax (Tourism Sector)
USD	United States Dollar
WHT	Withholding Tax

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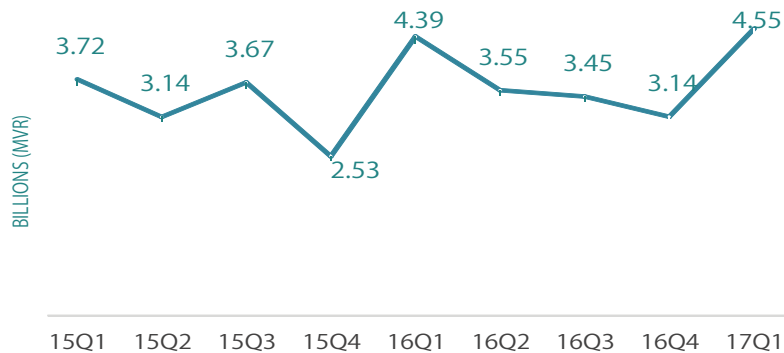
D. DETAILED
REVENUE FIGURES

A. REVENUE COLLECTION

1. TOTAL REVENUE COLLECTION

1.1

TOTAL REVENUE COLLECTION



The quarterly collection totaled MVR 4.55 billion in 17Q1. Collection of the first quarter of 2017 has outdone the collection of 16Q1, by 3.8%, while it also outdid the projection by 14.7%.

Tax revenues for the quarter increased by 20.1% compared to 16Q1 and by 9.7% compared to the projection for 17Q1. GST, BPT, ASC and Green Tax revenues outperformed the corresponding quarter of 2016. Furthermore, Remittance Tax, which commenced on 16Q4, contributed to this increment. Nonetheless, a decrement of 33.4% compared to 16Q1 was observed for non-tax revenues, i.e., Fees and Charges for the quarter.

MVR 4.55 billion

Total collection, inclusive of USD collection

+3.8%

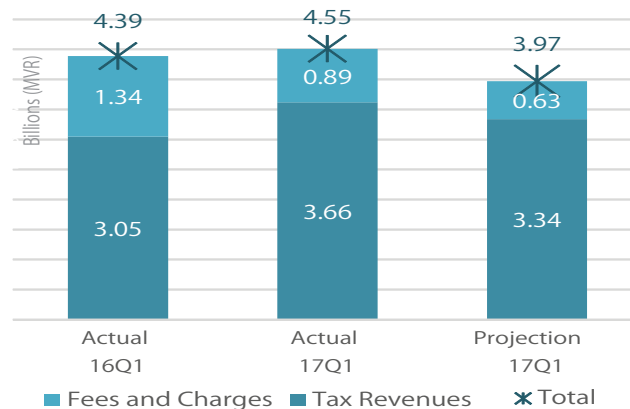
compared to 16Q1

+14.7%

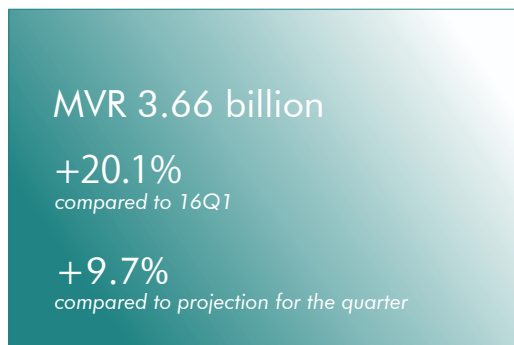
compared to projection for the quarter

1.2

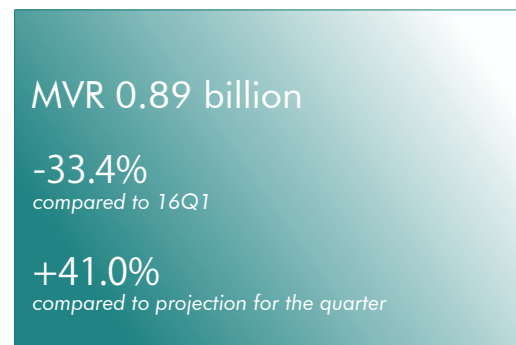
REVENUE COMPOSITION OF 17Q1



TAX REVENUES



NON-TAX REVENUES



All tax revenues, with the exception of the Sale of Revenue Stamps, outdid the collection of the corresponding quarter of the previous year. Tourist arrivals grew by 5.1% compared to the corresponding quarter of the previous year, which led to a surge in TGST and Green Tax revenues.

Growth was observed for both of the components of BPT; BPT from profit component and WHT. Deadline for BPT second interim payment for 2016 fell in this quarter, and depicts a higher collection than 16Q1. WHT revenues shows an increasing trend pursuant to the Tenth amendment to the BPT Regulation in 16Q3. The amendment states that businesses have to declare WHT on amounts paid or payable to non-residents, whereas the preceding regulation stated to declare WHT on settled amounts.

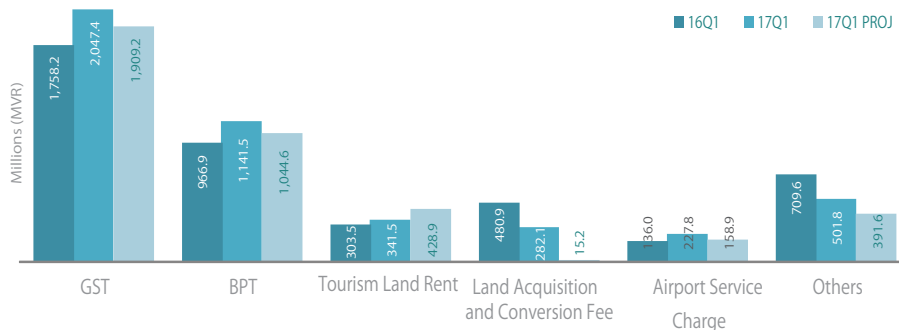
Remittance Tax, which commenced on 16Q4, contributed MVR 30.19 million, while the revenues from Airport Service Charge increased by 67.5% compared to 16Q1.

The main reason behind this fall was the absence of LPEF collection in 17Q1. Pursuant to the amendments to the Maldives Tourism Act, the deadline for the LPEF has been extended to 31 December 2017, and none of the taxpayers chose to pay in 17Q1.

Nonetheless, Tourism Land Rent collection grew by 12.5% compared to 16Q1, while some taxpayers paid to extend the construction period of their resorts (MVR 16.6 million) and Corporate Social Responsibility (CSR) Fee of MVR 12.97 million in 17Q1.

Moreover, collection of tourism related fees, under the MOU between MIRA and Tourism Ministry, began on 1 January 2017.

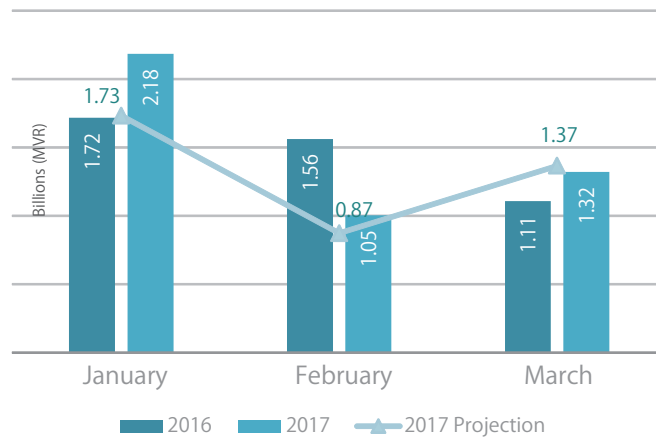
1.3 TOP FIVE REVENUE CONTRIBUTORS OF 17Q1



Revenue	Compared to 16Q1	Compared to Projection	% Share of 17Q1
GST	+16.4%	+7.2%	45.0%
BPT	+18.1%	+9.3%	25.1%
Tourism Land Rent	+12.5%	-20.4%	7.5%
Land Acquisition and Conversion Fee	-41.3%	+1756.8%	6.2%
Airport Service Charge	+67.5%	+43.4%	5.0%

Top five revenue contributors for the quarter mutually account for 88.8% of the total revenue.

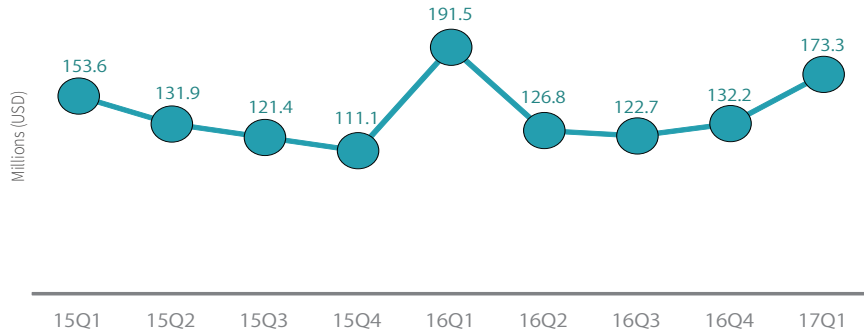
1.4 COMPARISON AGAINST 16Q1: MONTHLY



Months	Compared to 2016	Compared to Projection
January	+27.2%	+26.1%
February	-33.0%	+20.0%
March	+19.2%	-3.3%

2. USD REVENUE COLLECTION

2.1 USD COLLECTION

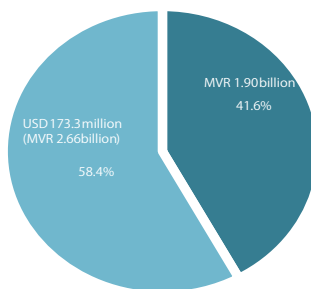


USD 173.28 million
 -9.5%
 compared to 16Q1

Decline in USD collection mainly due to the absence of LPEF collection. A variance of USD 20.94 million was observed, while the LPEF revenue alone in 16Q1 total to USD 24.13 million.

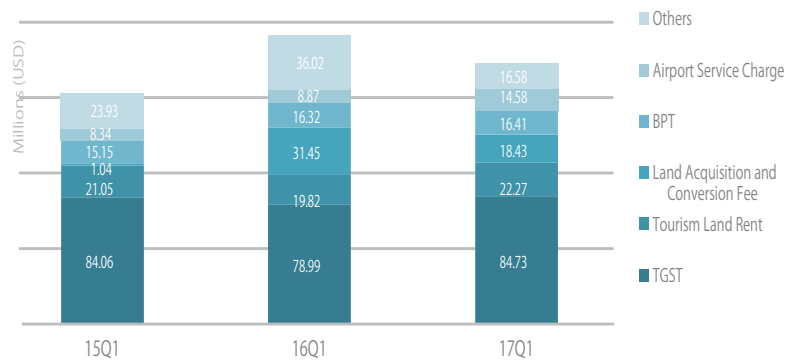
2.2 CURRENCY COMPOSITION

Revenue received in MVR accounts for 41.6% of the revenue, which is MVR 1.90 billion.



58.4% of the total revenue was received in USD (USD 173.3 million), which is equivalent to MVR 2.66 billion

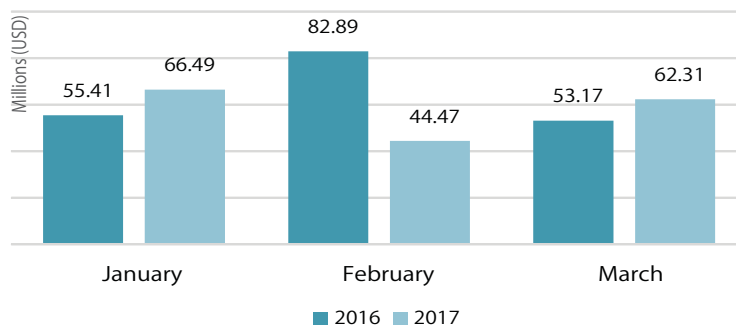
2.3 USD REVENUE GROWTH



Revenue	Compared to 16Q1	% Share of 17Q1
TGST	+7.3%	48.9%
Tourism Land Rent	+12.4%	12.9%
Land Acquisition and Conversion Fee	-41.4%	10.6%
BPT	+0.6%	9.5%
Airport Service Charge	+67.4%	8.6%

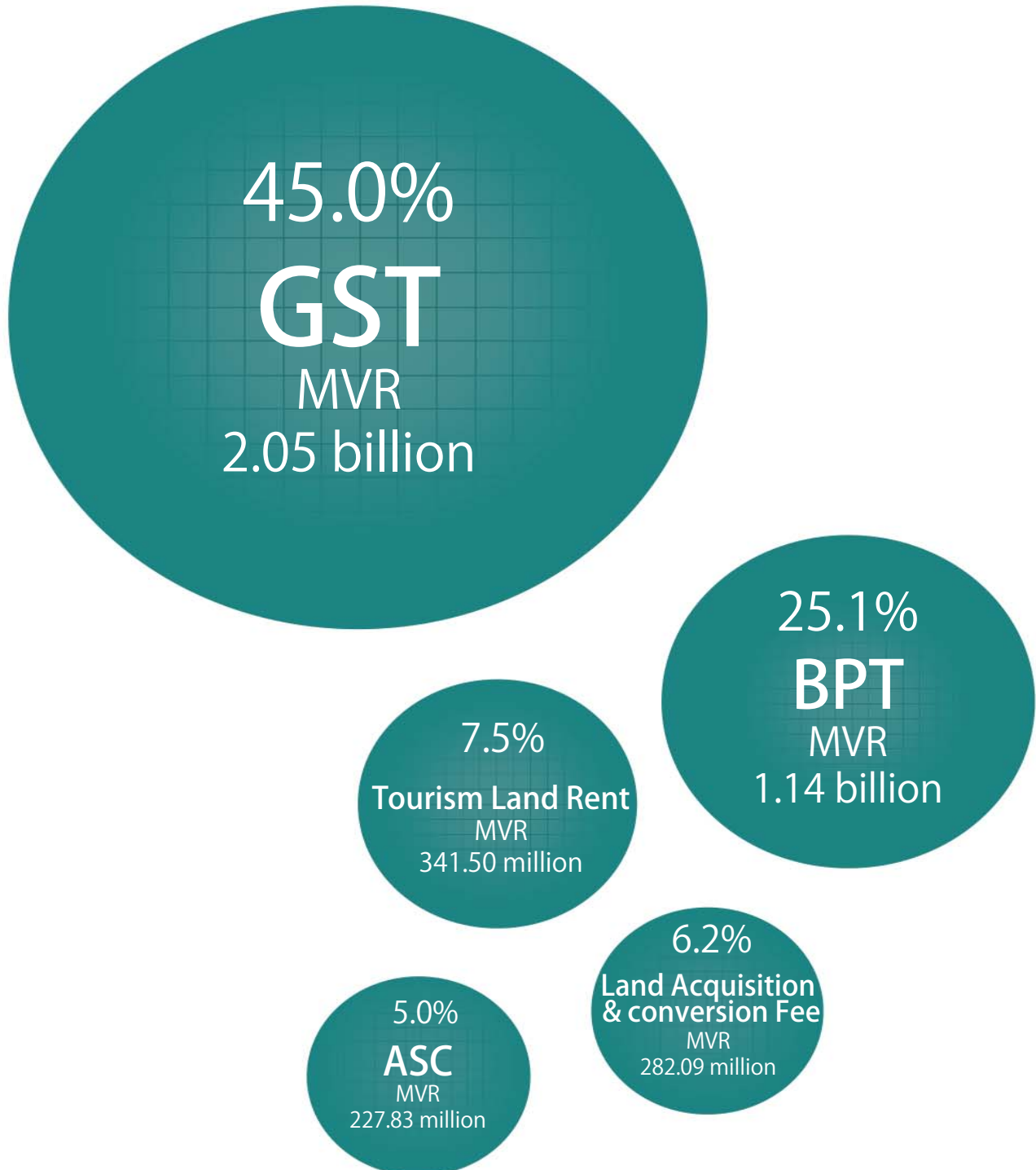
The top five USD contributors mutually account for 90.4% of the total USD revenue.

2.4 COMPARISON AGAINST 16Q1: MONTHLY



Months	Compared to 2016
January	+20.0%
February	-46.3%
March	+17.2%

3. TOP REVENUE CONTRIBUTORS



3.1

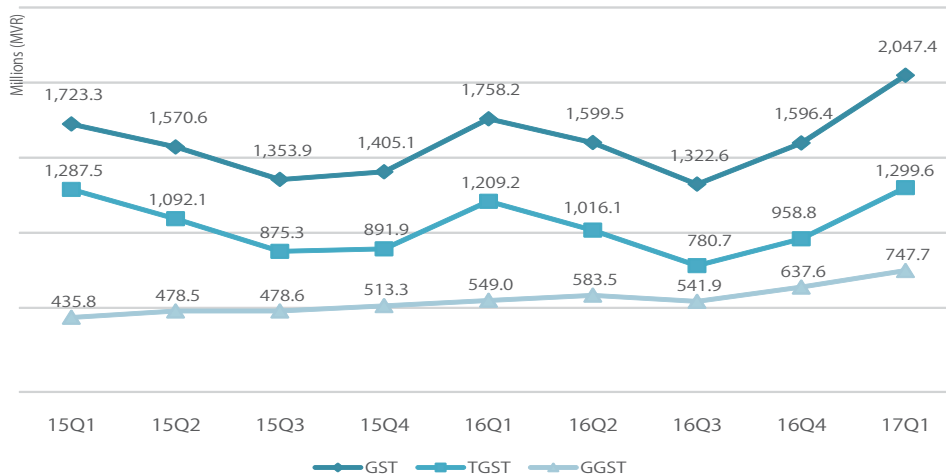
TOTAL GST COLLECTION

MVR 2.05 billion

+16.4%
compared to 16Q1

+7.2%
compared to projection for the quarter

63.5% of the GST collection relates to tourism sector, while the remaining 36.5% relates to the GST from general sector in 17Q1.



3.2

TGST COLLECTION

MVR 1.30 billion

+7.5%
compared to 16Q1

-0.6%
compared to projection for the quarter

3.3

GGST COLLECTION

MVR 747.7 million

+36.2%
compared to 16Q1

+24.4%
compared to projection for the quarter

Tourist arrivals grew by 5.1% when compared with the arrivals of the corresponding quarter of the previous year, resulting in an increment of MVR 90.42 million in TGST revenue. Moreover, 88 new taxpayers registered in this sector in 17Q1, making a net total of 1,706 taxpayers for TGST.

GGST revenue depicts an upward trend over the quarters. This increase could be related to the growth in the number of GGST taxpayers registered over these periods. In 17Q1, 559 new taxpayers registered for GGST, making a net total of 9,883 taxpayers registered for GGST.

3.4

TOTAL BPT COLLECTION

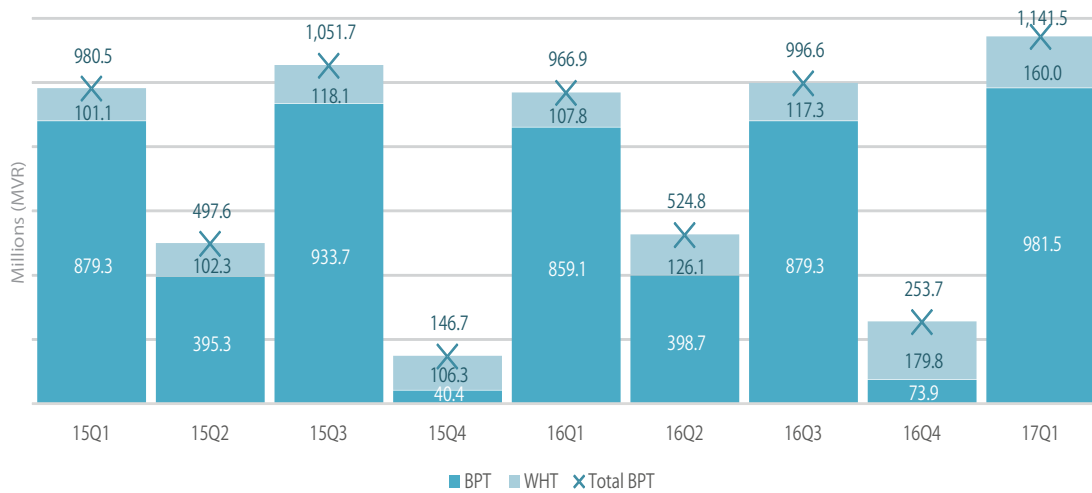
MVR 1.14 billion

+8.1%
compared to 16Q1

+9.3%
compared to projection for the quarter

Total BPT collections consist of revenue received from the profit component of BPT and collection from WHT.

In 17Q1, 86.0% of the total BPT collection relates to the profit component while the remaining 14.0% relates to Withholding Tax revenue.



3.5

BPT PROFIT COMPONENT COLLECTION

MVR 981.5 million

+14.2%
compared to 16Q1

+5.5%
compared to projection for the quarter

Variation in the total BPT revenue over the quarters is dictated by the BPT deadlines (Interim and final payment deadlines). BPT second interim payment for 2016 was due in this quarter and contributed to the observed increase in BPT revenue for this quarter.

3.6

WHT COLLECTION

MVR 160.0 million

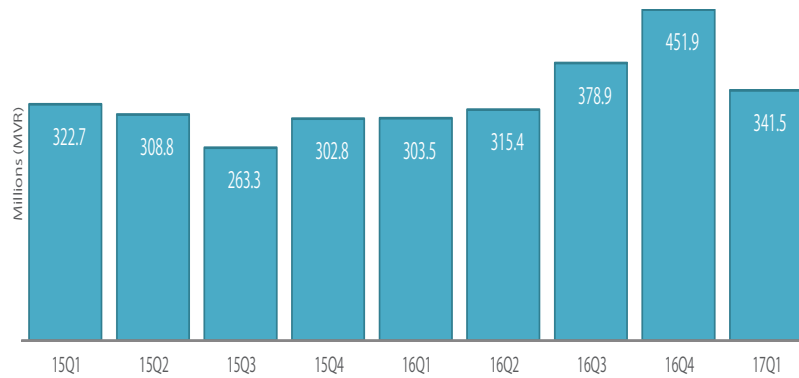
+48.4%
compared to 16Q1

+40.4%
compared to projection for the quarter

Main reason behind the increase in WHT has been the Tenth Amendment to the BPT regulation in August 2016. Since then, WHT declarations have increased compared to the preceding quarters. Pursuant to the amendment, WHT on amounts paid or payable to non-residents must be declared on their respective month, whereas the prior regulation stated to declare WHT on paid amounts.

3.7

TOURISM LAND RENT COLLECTION

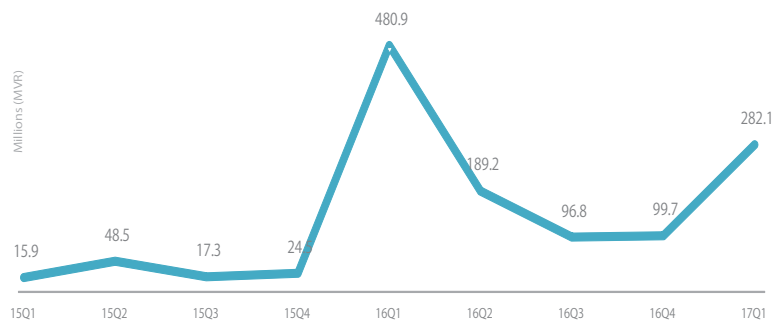


MVR 341.5 million
 +12.5%
compared to 16Q1
 -20.4%
compared to projection for the quarter

The deadline to pay the Tourism Land Rent for the second quarter of 2017 fell on a public holiday in 17Q1. The extended deadline fell in 17Q2, thus, a decrease in collection in 17Q1 compared to projection.

3.8

LAND ACQUISITION AND CONVERSION FEE

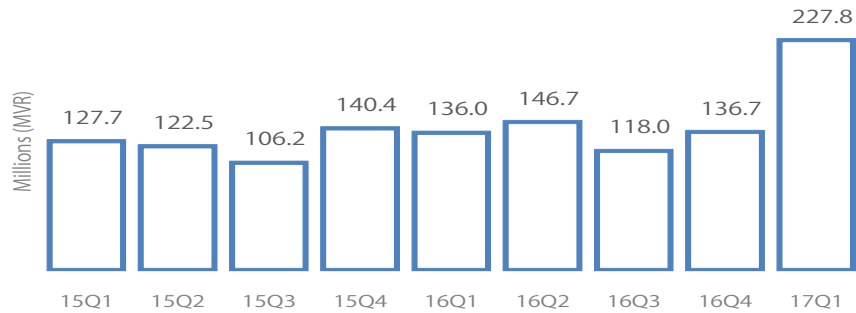


MVR 282.1 million
 -41.3%
compared to 16Q1
18.6 TIMES HIGHER
compared to projection for the quarter

More islands were leased in 16Q1 compared to 17Q1, resulting in a higher number of lease holders in 2016. Moreover, dues from defaulting taxpayers being collected in the previous year also accounts for the higher collection in 16Q1 compared to 17Q1.

3.9

AIRPORT SERVICE CHARGE COLLECTION



MVR 227.8 million

+67.6%
compared to 16Q1

+43.4%
compared to projection for the quarter

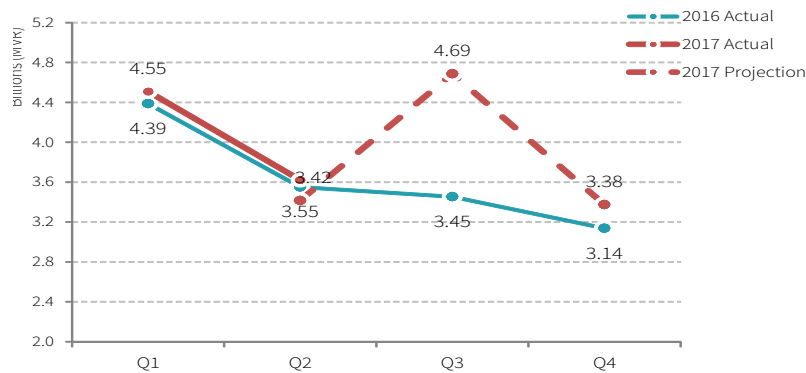
Pursuant to the new Airport Tax and Fees Act (Act number: 29/2016), accrued Airport Service Charge payable pursuant to the Airport Service Charge Act (Act number: 71/78), has to be settled to MIRA within 45 days from the date of commencement of the new Act.

This led to a record increment of ASC revenue in 17Q1, when compared to the previous quarters.

4. OUTLOOK

4.1

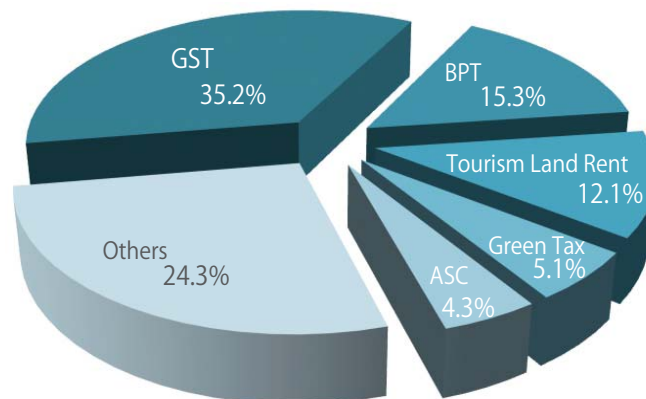
REVENUE OUTLOOK FOR 17Q2



MVR 3.42 million projected to be received in the upcoming quarter, which is a decrement of 3.8% compared to the corresponding quarter of the previous year. The decline is expected, since the LPEF deadline has been extended to the end of 2017 under the amendment to the Tourism Act. Whereas LPEF collection was a major contributor for 16Q1.

4.2

17Q2 REVENUE BREAKDOWN



GST is expected to be the major revenue contributor in 17Q2 followed by BPT revenue. Since the deadline for the Land Rent due for the second quarter of 2017 was extended to April 2017 from 17Q1, Tourism Land Rent is expected to generate a higher proportion of the total revenue. Green Tax along with Airport Service Charge are also projected to be in the top five for the succeeding quarter.



B. ACTIVITIES DURING THE QUARTER

TAX RULINGS ISSUED

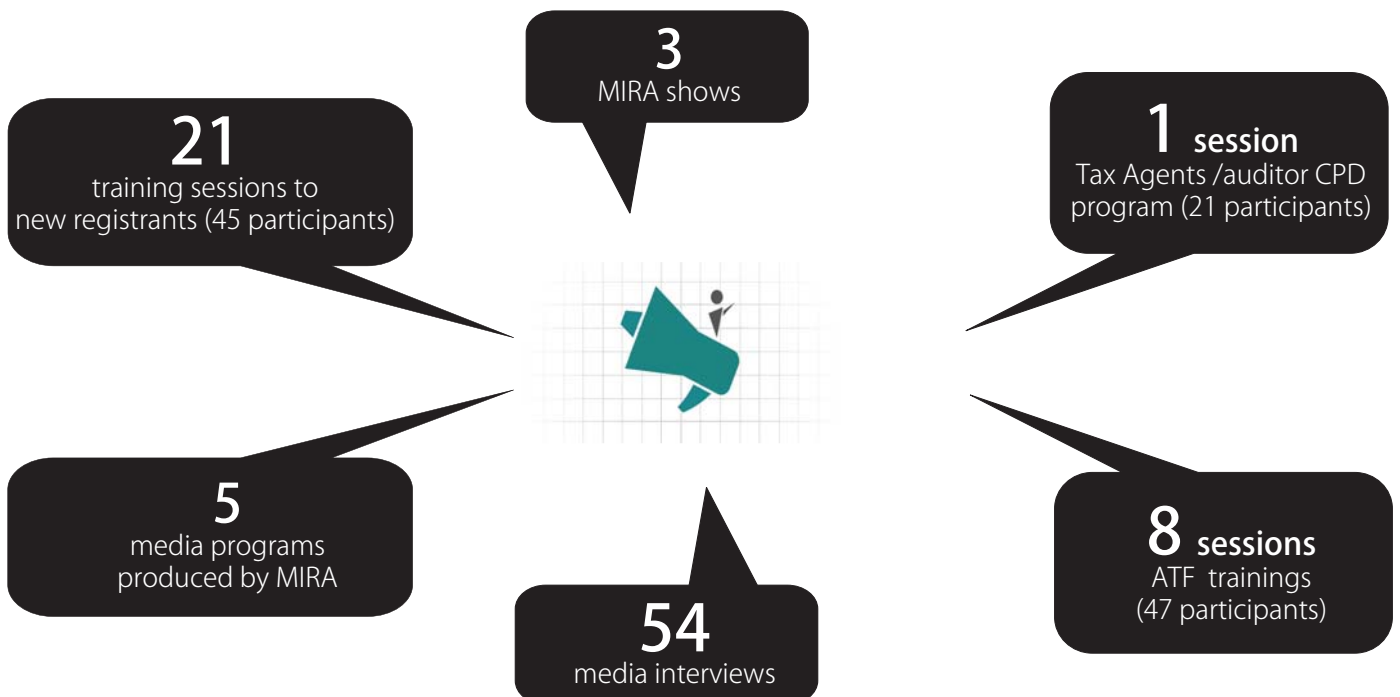
- R2 First amendment to the Remittance Tax Regulation
- B56 Eleventh amendment to the Business Profit Tax Regulation
- B57 Submission of financial statements and appointment of auditors
- B58 Twelfth amendment to the Business Profit Tax Regulation
- A11 Registration of individuals and "deemed partnerships" under the Tax Administration Act

REGULATIONS ISSUED

2017/R-11 Airport Taxes and Fees Regulation



TAXPAYER AWARENESS PROGRAMS



COMPLIANCE

- ✓ **1,454** compliance visits
- ✓ **456** non-compliance notices issued

AUDITS AND INVESTIGATIONS

3
 investigation
 audits completed
 additional tax assessed:
 MVR 904,914

Tax type	No of audits	Additional Tax Assessed (MVR)
GGST	202	13,224,772
TGST	42	4,460,653
BPT	90	2,431,427
WHT	26	2,009,728
Green Tax	20	18,504,538
Bank Profit Tax	2	1,361,620
Total	382	41,992,737

382
 AUDITS

MVR 41.99 million
 additional tax assessed

REGISTRATIONS

Category	Registrants at the beginning of the quarter	New registrants	De-registrations	Net total
Business Registrants	29,616	1,092	135	30,573
TGST	1,653	88	35	1,706
GGST	9,478	559	154	9,883
Green Tax	884	97	14	967
Remittance Tax	14	0	0	14
Bank Profit Tax	7	0	0	7
Airport Service Charge	0	38	0	38

ENFORCED COLLECTION



TOTAL ENFORCED COLLECTION MVR 446,074,016

Amount recovered under:

Action Policy MVR 14,305,637

Bank Account Freezing Policy MVR 37,078,029 (198 taxpayers)

Dues Clearance MVR 52,605,514

Dunning MVR 267,365,746

Court Cases MVR 1,977,962

Reminder calls/emails MVR 72,741,128

Final notices issued to 2,121 non-filers and 1,646 non-payers

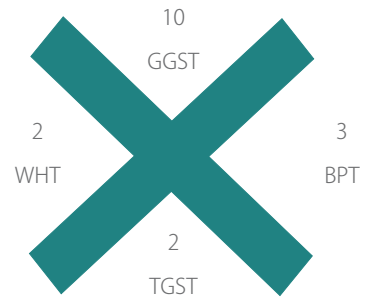
Installment plans granted to 49 taxpayers in 17Q1

OBJECTIONS

31 objections received



17 objections completed



LEGAL ACTIONS



➔ **109** cases filed by MIRA

79 with Civil Court

15 with Tax Appeal Tribunal

9 with High Court

6 with Supreme Court

➔ **4** cases filed against MIRA

➔ **22** judgements passed in favour of MIRA

➔ **0** judgement passed against MIRA

HUMAN RESOURCE MANAGEMENT

**22**

staff recruited during the quarter

16

staff terminated during the quarter

280

staff working at MIRA at the end of the quarter

TRAININGS AND CONFERENCES

3

overseas conferences/seminars

3 participants

22

trainings/local seminars

411 staff trained**10**

staff studying for ACCA on scholarship

5

overseas training held

10 participants

LENIENCY GRANTED TO MICRO-BUSINESSES

- The requirement to register individual business: Monthly average of MVR 20,000 has been increased to MVR 40,000 [TR-2017/A11]
- Person with an annual turnover less than MVR 10 million can prepare their accounts on the cash-basis [TR-2017/B57]
- The requirement to appoint auditors: Person with an annual turnover less than MVR 10 million are not required to submit Auditor's Report while submitting BPT return [TR-2017/B57]



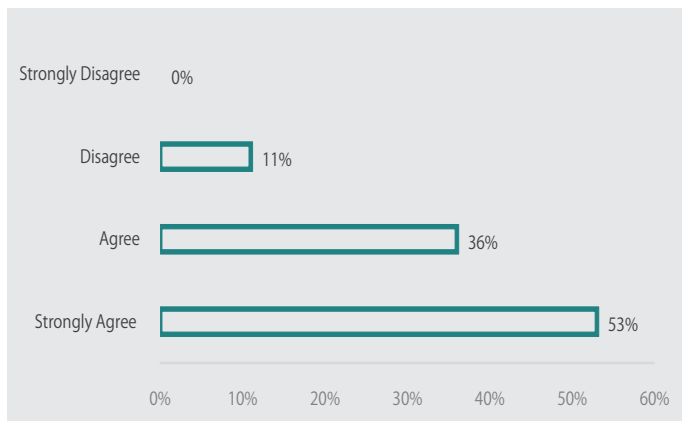
CUSTOMER SERVICE FEEDBACK

1415 evaluation survey was done after contacting a sample drawn from the total number of taxpayers who raised queries through 1415. Taxpayers from the drawn sample were contacted for evaluation. Out of the 60 taxpayers, 47 taxpayers ,i.e, 78.3% of the sample, responded to the survey evaluation.

Website evaluation for 17Q1 has been done by 64 taxpayers.

1415 PERFORMANCE

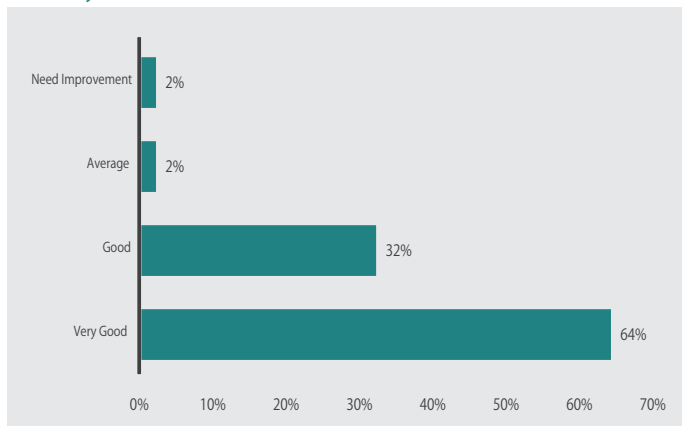
Received the requested information comprehensively?



89% of the taxpayers agreed (among which, 53% strongly agreed) that they received a comprehensive response to their query.

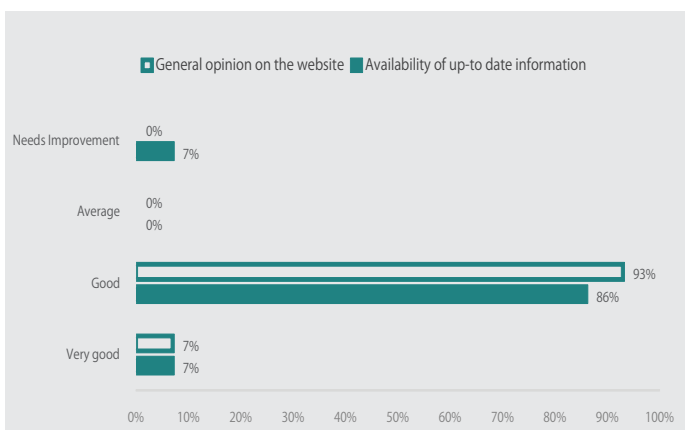
Out of the 47 respondents, 98% of them believed that their query was dealt with professionalism from the staff, in terms of courtesy and politeness.

Quality of 1415 service



A positive response rate of 96% was received for the overall quality of the call center services, while 2% believed the service to be average. Only 2% of the respondents recommended to improve the current services.

INFORMATION PROVIDED THROUGH MIRA'S WEBSITE



Overall, respondents had a positive response to the service and information they received via MIRA's website. 93% rated the website as a good source for acquiring information, while 7% of the respondents rated it as 'excellent'.

93% of the respondents believed that the website is kept up-to date, while only 7% of the respondents believed that it still needs improvement.

C. QUARTER IN PICTURES

Heyvalla saafukurama CSR event



Jan 21

Media team training with Mohamed Shanoon



Jan 18

Information sessions to airlines on ATF Regulation



Feb 9-12

IFRS training for staff



Feb 9-12

Official opening of GDH. Thinadhoo Branch



Feb 25

Certificate 1 in Taxation of Maldives - Batch 3



Feb 19

MIRA Staff Annual Trip



Mar 4

Pre-departure briefing for staff going on BPT assistance trips



Feb 28

Measles Vaccination Camp



Mar 9

International Women's Day Celebration



Mar 8

MIRA's Board Members visit to Mauritius Revenue Authority



Mar 13-15

Staff training on Time Management



Mar 12

AAROA representatives meet to finalize the activity calendar for the year



Mar 23

CPD program conducted for tax agents/auditors



Mar 29

MIRA staff participated in Autism Awareness campaign



Mar 29

D. DETAILED REVENUE FIGURES

Table 1 Total Revenue Contribution, 17Q1 (MVR)

Description	17Q1	% Share
TAX REVENUES	3,659,857,037	80.4%
Airport Service Charge	227,826,280	5.0%
Bank Profit Tax	-	0.0%
BPT	981,543,928	21.6%
Green Tax	195,806,619	4.3%
GGST	747,738,529	16.4%
TGST	1,299,648,423	28.5%
Land Sales Tax	7,559,631	0.2%
Remittance Tax	30,186,297	0.7%
Revenue Stamp	9,554,837	0.2%
WHT	159,992,492	3.5%
NON-TAX REVENUES	892,479,574	19.6%
Business Permits ¹	18,806,497	0.4%
Construction Period Extension Fee	16,558,200	0.4%
Corporate Social Responsibility Fee	12,971,000	0.3%
Fines	54,146,209	1.2%
Land Acquisition and Conversion Fee	282,086,726	6.2%
Lease Period Extension Fee	-	0.0%
Non-tourism Property Income ²	38,960,929	0.9%
Ownership Transfer Tax	459,850	0.0%
Proceeds from Sale of Assets ³	5,567,426	0.1%
Resident Permit	65,246,340	1.4%
Royalties ⁴	18,443,102	0.4%
Tourism Administration Fee	6,137,000	0.1%
Tourism Land Rent	341,495,078	7.5%
Vehicle Fee	22,495,247	0.5%
Vessels Fee	8,145,038	0.2%
Others ⁵	960,932	0.0%
Total	4,552,336,611	100%
<i>Zakat Al-Mal</i>	<i>12,463,623</i>	-
<i>Donation/Sadaqah</i>	<i>8,406</i>	-

¹ **Business Permits:** Company Annual Fee, Restaurant, Café, Canteen Fee, Flat Maintenance Fee, Partnership Fees, Import Trade Fee, Co-operative Society Fees, Sole Trader Registration Fee, Trade Registry Fee, Foreign Investment Administration Annual Fee, Company Registration Fee, Foreign Business Fee, Dive School Registration Fee, Guest House Registration Fee, Other Registrations & License, Motor Vehicle and Vessel, Bank Mortgage Registration Fee, Sale of Tender Documents.

² **Non-tourism Property Income:** Uninhabited Islands Rent, Government Buildings Rent, Commercial Land Rent, Rent from land for Industry, Longterm Agricultural leased islands rent, Rent from Floating Jetty, Uninhabited Islands Administration Fee

³ **Proceeds from Sale of Assets:** Sale of items at auction, Sale of Government Buildings, Sale of Government Lands

⁴ **Royalties:** Duty Free Royalty, Foreign Investment Royalty, Fishing Royalty, Fuel re-export Royalty, Re-Export Royalty, Yellowfin Tuna Export Royalty, Skipjack Industry Royalty

⁵ **Others:** Reimbursement from previous year's budget

Table 2 Total USD Revenue Contribution, 17Q1 (USD)

Description	17Q1	% Share
TGST	84,730,243	48.9%
Tourism Land Rent	22,274,349	12.9%
Land Acquisition and Conversion Fee	18,434,158	10.6%
BPT	16,409,508	9.5%
Airport Service Charge	14,852,435	8.6%
Others	16,583,315	9.6%
Total	173,284,007	100%

*Others: Business Permits, Construction Period Extension Fee, Corporate Social Responsibility Fee, Green Tax, Royalties, Foreign Investment Administration Annual Fee, Tourism Administration Fee, Ownership Transfer Tax, Vessel Fee, Other fees and Charges and Fines

Table 3 Comparison Against 16Q1 (MVR)

Description	Actual 17Q1	Actual 16Q1	% Growth
TAX REVENUES	3,659,857,037	3,047,293,828	20.1%
Airport Service Charge	227,826,280	136,026,244	67.5%
Bank Profit Tax	-	310,086	-100.0%
BPT	981,543,928	859,141,392	14.2%
Green Tax	195,806,619	168,359,655	16.3%
GGST	747,738,529	548,972,614	36.2%
TGST	1,299,648,423	1,209,229,867	7.5%
Land Sales Tax	7,559,631	6,498,877	16.3%
Remittance Tax	30,186,297	-	
Revenue Stamp	9,554,837	10,846,043	-11.9%
Tourism Tax	-	123,701	-100.0%
WHT	159,992,492	107,785,350	48.4%
NON-TAX REVENUES	892,479,574	1,340,256,190	-33.4%
Business Permits ¹	18,806,497	13,422,215	40.1%
Construction Period Extension Fee	16,558,200	-	
Corporate Social Responsibility Fee	12,971,000	-	
Fines	54,146,209	36,276,481	49.3%
Land Acquisition and Conversion Fee	282,086,726	480,932,560	-41.3%
Lease Period Extension Fee	-	369,647,505	-100.0%
Non-tourism Property Income ²	38,960,929	29,857,930	30.5%
Ownership Transfer Tax	459,850	-	
Proceeds from Sale of Assets ³	5,567,426	2,148,811	159.1%
Resident Permit	65,246,340	62,536,650	4.3%
Royalties ⁴	18,443,102	18,169,542	1.5%
Tourism Administration Fee	6,137,000	-	
Tourism Land Rent	341,495,078	303,495,523	12.5%
Vehicle Fee	22,495,247	19,355,730	16.2%
Vessels Fee	8,145,038	3,564,117	128.5%
Others ⁵	960,932	849,126	13.2%
Total	4,552,336,611	4,387,550,018	3.8%

* Refer to Table 1 footnotes for details

Table 4 Comparison Against Projection (MVR)

Description	Actual 17Q1	Projection 17Q1	% Variance
TAX REVENUES	3,659,857,037	3,337,356,461	9.7%
Airport Service Charge	227,826,280	158,848,188	43.4%
Bank Profit Tax	-	-	
BPT	981,543,928	930,647,732	5.5%
Green Tax	195,806,619	180,952,897	8.2%
GGST	747,738,529	601,236,574	24.4%
TGST	1,299,648,423	1,307,950,786	-0.6%
Land Sales Tax	7,559,631	12,063,626	-37.3%
Remittance Tax	30,186,297	20,651,433	46.2%
Revenue Stamp	9,554,837	11,021,941	-13.3%
WHT	159,992,492	113,983,284	40.4%
NON-TAX REVENUES	892,479,574	633,099,741	41.0%
Business Permits ¹	18,806,497	15,749,845	19.4%
Construction Period Extension Fee	16,558,200	-	
Corporate Social Responsibility Fee	12,971,000	-	
Fines	54,146,209	33,819,735	60.1%
Land Acquisition and Conversion Fee	282,086,726	15,191,773	1756.8%
Lease Period Extension Fee	-	-	
Non-tourism Property Income ²	38,960,929	30,656,425	27.1%
Ownership Transfer Tax	459,850	-	
Proceeds from Sale of Assets ³	5,567,426	2,221,704	150.6%
Resident Permit	65,246,340	63,021,767	3.5%
Royalties ⁴	18,443,102	19,401,595	-4.9%
Tourism Administration Fee	6,137,000	-	
Tourism Land Rent	341,495,078	428,879,322	-20.4%
Vehicle Fee	22,495,247	18,924,879	18.9%
Vessels Fee	8,145,038	5,232,695	55.7%
Others ⁵	960,932	-	
Total	4,552,336,611	3,970,456,202	14.7%

Table 5 Multi-year Summary (MVR in millions)

Description	Actual 14Q1	Actual 15Q1	Actual 16Q1	Actual 17Q1
TAX REVENUES	2,306.6	2,856.4	3,047.3	3,659.9
Airport Service Charge	121.7	127.7	136.0	227.8
Bank Profit Tax	-	-	0.3	-
BPT	670.2	879.3	859.1	981.5
Green Tax	-	-	168.4	195.8
GGST	352.0	435.8	549.0	747.7
TGST	888.5	1,287.5	1,209.2	1,299.6
Land Sales Tax	8.7	14.5	6.5	7.6
Remittance Tax	-	-	-	30.2
Revenue Stamp	9.5	10.1	10.8	9.6
Tourism Tax	150.1	0.4	0.1	-
WHT	105.9	101.1	107.8	160.0
NON-TAX REVENUES	476.6	863.9	1,340.3	892.5
Business Permits ¹	12.6	13.0	13.4	18.8
Construction Period Extension Fee	-	-	-	16.6
Corporate Social Responsibility Fee	-	-	-	13.0
Fines	58.1	72.0	36.3	54.1
Land Acquisition and Conversion Fee	36.7	15.9	480.9	282.1
Lease Period Extension Fee	2.9	317.2	369.6	-
Non-tourism Property Income ²	26.6	26.3	29.9	39.0
Ownership Transfer Tax	-	-	-	0.5
Proceeds from Sale of Assets ³	1.6	2.1	2.1	5.6
Resident Permit	51.3	57.5	62.5	65.2
Royalties ⁴	28.4	19.8	18.2	18.4
Tourism Administration Fee	-	-	-	6.1
Tourism Land Rent	242.7	322.7	303.5	341.5
Vehicle Fee	13.5	15.2	19.4	22.5
Vessels Fee	2.2	2.2	3.6	8.1
Others ⁵	0.0	0.0	0.8	1.0
Total	2,783.2	3,720.3	4,387.6	4,552.3

