

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	2004/05											
	Revised Estimate R'000	April R'000	May R'000	June R'000	July R'000	August R'000	September R'000	October R'000	November R'000	December R'000	January R'000	Year to date R'000
Taxes on income, profits and capital gains	185,709,000	9,439,756	10,728,396	22,788,171	11,206,775	12,865,940	22,384,094	12,998,481	11,365,017	27,111,620	13,214,552	154,102,802
Income tax on persons and individuals	110,500,000	8,215,808	8,153,412	8,127,009	8,289,536	9,524,211	10,228,665	9,306,864	8,603,652	9,797,247	10,519,372	90,765,776
Tax on corporate income												
Companies	63,509,000	563,076	835,093	13,701,983	2,417,228	2,846,486	10,621,613	2,965,877	856,384	16,648,377	2,202,825	53,659,542
Secondary tax on companies	8,900,000	657,828	598,430	806,319	490,502	486,353	632,354	678,749	894,275	471,105	492,160	6,208,075
Tax on retirement funds	4,800,000	3,044	1,141,461	152,860	9,509	8,890	901,462	46,991	1,010,106	194,891	195	3,469,409
Taxes on payroll and workforce	4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	412,710	444,904	3,687,936
Skills development levy	4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	412,710	444,904	3,687,936
Taxes on property	8,120,000	598,217	736,675	742,334	733,728	699,295	695,398	763,872	925,297	657,738	764,720	7,317,274
Estate, inheritance and gift taxes												
Donations tax	20,000	1,824	3,412	1,621	2,081	2,147	1,259	3,518	1,904	4,591	580	22,937
Estate duty	450,000	28,958	27,968	45,292	46,419	31,655	30,518	49,613	66,960	44,418	61,368	431,169
Taxes on financial and capital transactions												
Marketable securities tax	1,250,000	101,319	124,618	100,048	105,554	100,949	91,156	116,497	114,247	142,207	137,110	1,133,705
Transfer duties	6,400,000	468,116	580,677	595,373	579,674	564,544	572,465	594,244	742,186	466,522	565,662	5,729,463
Domestic taxes on goods and services	125,905,000	8,923,643	9,438,791	10,503,735	10,464,835	9,785,847	10,712,919	11,008,442	11,204,914	11,664,307	12,606,674	106,314,107
Value added tax	93,500,000	6,434,424	7,070,562	7,876,611	7,737,245	7,386,592	7,861,656	8,173,573	8,313,212	8,767,750	9,446,710	79,070,335
Specific excise duties	12,900,000	892,186	898,866	1,083,747	916,729	951,392	1,084,628	961,512	1,175,614	1,226,481	1,212,191	10,403,346
Beer	3,980,000	219,086	337,698	287,844	301,908	303,590	302,798	283,531	362,159	396,340	365,219	3,160,173
Sorghum beer and sorghum flour	40,000	3,509	3,150	3,202	3,168	3,042	746	483	6,897	4,826	4,826	35,443
Wine and other fermented beverages	620,000	46,155	50,460	52,113	43,697	9,282	57,444	54,096	59,314	69,973	102,344	544,878
Mineral water	-	5	-	-	-	-	4	208	-	-	(217)	-
Spirits	1,800,000	131,906	103,646	150,065	151,039	118,853	114,906	118,748	128,333	138,407	123,149	1,179,052
Cigarettes and cigarette tobacco	5,190,000	426,400	294,326	499,613	406,169	410,732	502,404	392,912	425,509	516,298	510,492	4,384,855
Pipe tobacco and cigars	350,000	521	43,703	24,546	33,287	33,287	34,612	36,624	34,083	30,983	37,776	304,861
Petroleum products	820,000	64,604	63,710	66,364	64,883	60,508	71,714	67,212	68,429	68,060	68,602	664,086
Revenue from neighbouring countries	100,000	-	2,173	-	16,199	12,098	71,714	67,212	68,429	68,060	68,602	664,086
Ad valorem excise duties	910,000	200,459	2,586	59	229,576	554	299	239,004	60,866	2,087	273,537	1,009,027
Levies on fuel	18,000,000	1,360,911	1,430,708	1,511,562	1,551,327	1,415,398	1,719,188	1,599,776	1,619,094	1,617,350	1,635,827	15,461,141
Taxes on specific services												
Levy on financial services	-	57	-	-	-	-	-	-	-	-	-	57
Taxes on use of goods and permission to use goods or to perform activities												
Air departure tax	400,000	35,606	36,069	29,756	29,945	30,481	36,670	33,236	36,105	35,637	36,884	340,389
Plastic bag levy	50,000	-	-	-	13	13	10,478	1,341	23	15,002	1,524	28,394
Mining leases and ownership												
Gold mines	105,000	-	-	-	-	-	-	-	-	-	-	-
Diamond mines	-	-	-	-	-	-	-	-	-	-	-	-
Other mines	-	-	-	-	-	1,417	-	-	-	-	1	1,418
Other												
Universal Service Fund	40,000	-	-	-	-	-	-	-	-	-	-	-
Taxes on international trade and transactions	10,050,000	926,180	751,503	960,276	1,266,501	808,622	1,034,376	1,442,392	1,062,973	1,335,603	1,332,131	10,920,557
Import duties												
Customs duties	9,900,000	664,540	768,076	912,049	898,506	950,166	990,237	1,226,543	1,355,711	1,280,668	908,718	9,955,214
Ordinary levy	-	-	-	-	-	-	-	-	-	-	-	-
Other												
Miscellaneous customs and excise receipts	150,000	261,640	(16,573)	48,227	367,995	(141,544)	44,139	215,199	(292,738)	54,935	423,413	964,693
Diamond export duties	-	-	-	-	-	-	-	650	-	-	-	650

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Source of revenue	Revised Estimate R'000	April R'000	May R'000	June R'000	July R'000	August R'000	September R'000	October R'000	November R'000	December R'000	January R'000	Year to date R'000
Other taxes	1,200,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	111,774	102,127	974,702
Stamp duties and fees	1,200,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	111,774	102,127	974,702
Unallocated tax revenue	-	27,606	(6,338)	(359,092)	3,524	(63,324)	(59,002)	24,453	13,842	(4,735)	(31,119)	(454,185)
Total tax revenue (gross)	335,584,000	20,337,804	22,128,144	35,075,561	24,119,353	24,543,335	35,189,640	26,715,848	25,030,502	41,289,017	28,433,989	282,863,193
Less: SACU payments	13,327,791	3,331,948	-	-	3,331,948	-	-	3,331,948	-	-	3,331,948	13,327,792
Total tax revenue (net of SACU payments)	322,256,209	17,005,856	22,128,144	35,075,561	20,787,405	24,543,335	35,189,640	23,383,900	25,030,502	41,289,017	25,102,041	269,535,401
Departmental revenue	5,900,000	806,532	165,710	238,076	770,364	484,185	639,469	347,471	528,215	294,507	776,077	5,050,606
Sales of goods and services other than capital assets												
Administrative fees	1,550,000	14,637	50,823	88,364	259,897	27,749	419,368	35,952	28,461	37,066	271,844	1,234,161
Other sales	370,000	23,333	26,804	29,440	35,046	27,935	31,493	101,451	69,663	25,617	24,525	395,307
Selling of scrap or waste	180,000	245	333	361	134,457	3,944	821	1,483	687	272	816	143,419
Transfers received	5,000	-	-	-	36	7	991	140	(705)	-	1,651	2,120
Fines penalties and forfeits	720,000	23,954	13,939	21,128	20,893	17,808	19,362	24,934	168,254	12,144	12,382	334,788
Interest, dividends and rent on land												
Interest	1,000,000	89,360	48,410	53,375	58,460	154,286	116,836	122,414	202,360	173,818	250,989	1,270,308
Dividends	1,126,198	582,333	-	-	228,307	73,157	-	-	-	30,000	170,086	1,083,883
Rent on land	185,000	59,380	2,354	5,282	14,503	8,891	2,802	9,109	4,362	4,965	14,982	62,630
Sale of capital assets	150,000	6	1,670	6,519	336	11,916	222	880	707	2,296	238	24,790
Transactions in financial assets and liabilities	613,802	13,284	21,377	33,607	18,439	158,492	47,574	51,108	54,426	8,329	28,564	435,200
Total national government revenue	328,156,209	17,812,388	22,293,854	35,313,637	21,557,769	25,027,520	35,829,109	23,731,371	25,558,717	41,583,524	25,878,118	274,586,007
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5												
Total national government revenue		17,812,388	22,293,854	35,313,637	21,557,769	25,027,520	35,829,109	23,731,371	25,558,717	41,583,524	25,878,118	274,586,007
Departmental revenue received but not yet paid to the National Revenue Fund		(619,159)	657,473	(78,347)	(376,919)	341,709	(242,396)	235,261	(71,613)	27,470	(7,397)	(133,918)
Revenue collected on behalf of the Provincial Authorities		5,187	4,022	4,138	4,510	3,954	4,625	3,079	4,313	11,618	2,210	47,656
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-	-	-	-	-	-	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		445,075	470,183	472,523	473,237	483,387	487,978	489,339	514,086	525,234	536,591	4,897,633
Total net revenue according to the accounting records of SARS		17,643,491	23,425,532	35,711,951	21,658,597	25,856,570	36,079,316	24,459,050	26,005,503	42,147,846	26,409,522	279,397,378
Cash balance National Revenue Fund		(39,998)	(75,642)	(1,178,376)	1,101,008	(392,689)	(365,736)	1,213,126	(121,304)	(928,131)	869,927	82,185
Provincial revenue collected by SARS and transferred by National Treasury		(4,933)	(5,159)	(4,018)	(4,171)	(4,509)	(3,937)	(4,641)	(3,050)	(4,336)	(11,622)	(50,376)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(450,120)	(465,447)	(481,645)	(478,285)	(486,280)	(478,798)	(495,625)	(524,033)	(512,785)	(561,221)	(4,934,219)
Other departments: Customs and Excise excluded from SARS revenue		(176)	(528)	(608)	(535)	(569)	(542)	(668)	(800)	(668)	(525)	(5,558)
Recovery of criminal assets added as part of cash revenue in statement 5		528	48	280	301	2,159	131	1,279	37	2,714	14,909	22,386
Other Receipts		-	-	-	6,777	(6,777)	640	(640)	-	-	(398)	(398)
Revenue collected according to statement 5		17,148,792	22,878,804	34,047,584	22,283,692	24,967,925	35,231,074	25,171,881	25,356,546	40,704,508	26,720,592	274,511,398

- 1) Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database
- 2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil
- 3) Customs and excise miscellaneous revenues: provisional payments, state warehouse rent, licence fees and interest
- 4) Unallocated year to date tax revenue represents the sum of the reported monthly differences between the accounting records and the income tax core system
- 5) Payments in terms of Customs Union agreements
- 6) Since April 2004, departmental revenue is accounted for on the date of transaction in the general ledger in line with expenditure reporting by departments