

**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	February R'000	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>189,900,000</b>	<b>9,439,690</b>	<b>10,728,367</b>	<b>22,788,139</b>	<b>11,206,777</b>	<b>12,865,913</b>	<b>22,384,084</b>	<b>12,999,373</b>	<b>11,367,652</b>	<b>27,213,164</b>	<b>13,214,777</b>	<b>16,128,849</b>	<b>170,336,785</b>
Income tax on persons and individuals	112,350,000	8,215,810	8,153,414	8,127,010	8,289,538	9,524,237	10,228,682	9,307,480	8,604,879	9,799,533	10,519,593	10,306,164	101,076,340
Tax on corporate income	-	-	-	-	-	-	-	-	-	-	-	-	-
Companies	65,450,000	563,008	835,062	13,701,950	2,417,228	2,846,433	10,621,586	2,966,153	858,392	16,747,635	2,202,829	5,095,090	58,855,366
Secondary tax on companies	7,600,000	657,828	598,430	806,319	490,502	486,353	632,354	678,749	894,275	471,105	492,160	729,387	6,937,462
Tax on retirement funds	4,500,000	3,044	1,141,461	152,860	9,509	8,890	901,462	46,991	1,010,106	194,891	195	(1,792)	3,467,617
<b>Taxes on payroll and workforce</b>	<b>4,600,000</b>	<b>343,840</b>	<b>353,897</b>	<b>341,806</b>	<b>356,222</b>	<b>361,647</b>	<b>356,463</b>	<b>356,319</b>	<b>360,128</b>	<b>412,710</b>	<b>444,904</b>	<b>362,619</b>	<b>4,050,555</b>
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	362,619	4,050,555
<b>Taxes on property</b>	<b>8,928,000</b>	<b>598,217</b>	<b>736,675</b>	<b>742,334</b>	<b>733,728</b>	<b>699,295</b>	<b>695,398</b>	<b>763,872</b>	<b>925,297</b>	<b>657,738</b>	<b>764,720</b>	<b>774,062</b>	<b>8,091,336</b>
Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations tax	28,000	1,824	3,412	1,621	2,081	2,147	1,259	3,518	1,904	4,591	580	539	23,476
Estate duty	500,000	26,958	27,968	45,292	46,419	31,655	30,518	49,613	66,960	44,418	61,368	29,823	460,992
Taxes on financial and capital transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketable securities tax	1,200,000	101,319	124,618	100,048	105,554	100,949	91,156	116,497	114,247	142,207	137,110	112,247	1,245,952
Transfer duties	7,200,000	468,116	580,677	595,373	579,674	564,544	572,465	594,244	742,186	466,522	565,662	631,453	6,360,916
<b>Domestic taxes on goods and services</b>	<b>129,033,280</b>	<b>8,923,643</b>	<b>9,438,791</b>	<b>10,503,735</b>	<b>10,464,835</b>	<b>9,785,847</b>	<b>10,712,919</b>	<b>11,008,442</b>	<b>11,204,914</b>	<b>11,664,307</b>	<b>12,606,674</b>	<b>9,566,077</b>	<b>115,880,184</b>
Value added tax	95,500,000	6,434,424	7,070,562	7,878,611	7,737,245	7,386,592	7,861,656	8,173,573	8,313,212	8,767,750	9,446,710	6,650,492	85,720,827
Specific excise duties	<b>12,975,000</b>	<b>892,186</b>	<b>898,866</b>	<b>1,083,747</b>	<b>916,729</b>	<b>951,392</b>	<b>1,084,628</b>	<b>961,512</b>	<b>1,175,614</b>	<b>1,226,481</b>	<b>1,212,191</b>	<b>1,282,406</b>	<b>11,685,752</b>
Beer	3,966,000	219,086	337,698	287,844	301,908	303,590	302,798	283,531	362,159	396,340	365,219	377,131	3,537,304
Sorghum beer and sorghum flour	36,000	3,509	3,150	3,202	3,168	3,042	746	483	6,897	4,826	4,826	3,310	38,753
Wine and other fermented beverages	695,000	46,155	50,460	52,113	43,697	9,282	57,444	54,096	59,314	69,973	102,344	131,788	676,666
Mineral water	-	5	-	-	-	-	4	208	-	-	(217)	-	-
Spirits	1,638,000	131,906	103,646	150,065	51,039	118,853	114,906	118,748	128,333	138,407	123,149	165,935	1,344,987
Cigarettes and cigarette tobacco	5,340,000	426,400	294,326	499,613	406,169	410,732	502,404	392,912	425,509	516,298	510,492	418,937	4,803,792
Pipe tobacco and cigars	364,000	521	43,703	24,546	29,726	33,287	34,612	34,083	34,083	37,776	37,776	39,619	344,480
Petroleum products	806,000	64,604	63,710	66,364	64,883	60,508	71,714	67,212	68,429	68,060	68,602	60,733	724,819
Revenue from neighbouring countries	130,000	-	2,173	-	16,139	12,098	-	8,598	90,890	-	68,602	84,953	214,951
Ad valorem excise duties	1,100,000	200,459	2,586	59	229,576	554	299	239,004	60,866	2,087	273,537	4,392	1,013,419
Levies on fuel	18,800,000	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	1,490,240	16,951,381
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	420,000	35,606	36,069	29,756	29,945	30,481	36,670	33,236	36,105	35,637	36,884	38,638	379,027
Plastic bag levy	40,000	-	-	-	13	-	13	10,478	1,341	23	15,002	1,524	28,455
Mining leases and ownership	-	-	-	-	-	-	-	-	-	-	-	-	-
Gold mines	105,000	-	-	-	-	-	-	-	-	-	-	-	-
Diamond mines	-	-	-	-	-	-	-	-	-	-	-	-	-
Other mines	-	-	-	-	-	1,417	-	-	-	-	1	-	1,418
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Universal Service Fund	93,280	-	-	-	-	-	-	-	-	-	-	99,848	99,848
<b>Taxes on international trade and transactions</b>	<b>11,650,000</b>	<b>926,180</b>	<b>751,503</b>	<b>960,276</b>	<b>1,266,501</b>	<b>808,622</b>	<b>1,034,376</b>	<b>1,442,392</b>	<b>1,062,973</b>	<b>1,335,603</b>	<b>1,332,131</b>	<b>943,268</b>	<b>11,863,825</b>
Import duties	-	-	-	-	-	-	-	-	-	-	-	-	-
Customs duties	11,500,000	664,540	768,076	912,049	898,506	950,166	990,237	1,226,543	1,355,711	1,280,668	908,718	1,151,371	11,106,585
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	(208,261)	756,432
Diamond export duties	-	-	-	-	-	-	-	650	-	-	-	158	808

NATIONAL REVENUE FUND  
Schedule 1. Revenue continued page 2

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	February R'000	Year to date R'000
<b>Other taxes</b>	<b>1,150,000</b>	<b>78,562</b>	<b>125,220</b>	<b>98,331</b>	<b>87,768</b>	<b>85,308</b>	<b>65,392</b>	<b>121,889</b>	<b>98,331</b>	<b>111,774</b>	<b>102,127</b>	<b>65,371</b>	<b>1,040,073</b>
Stamp duties and fees	1,150,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	111,774	102,127	65,371	1,040,073
Unallocated tax revenue	-	27,671	(6,308)	(359,061)	3,523	(63,296)	(58,992)	23,560	11,207	(106,279)	(31,344)	182,296	(377,023)
<b>Total tax revenue (gross)</b>	<b>345,261,280</b>	<b>20,337,803</b>	<b>22,128,145</b>	<b>35,075,560</b>	<b>24,119,354</b>	<b>24,543,336</b>	<b>35,189,640</b>	<b>26,715,847</b>	<b>25,030,502</b>	<b>41,289,017</b>	<b>28,433,989</b>	<b>28,022,542</b>	<b>310,885,735</b>
Less: SACU payments	13,327,791	3,331,948	-	-	3,331,948	-	-	3,331,948	-	-	3,331,948	-	13,327,792
<b>Total tax revenue (net of SACU payments)</b>	<b>331,933,489</b>	<b>17,005,855</b>	<b>22,128,145</b>	<b>35,075,560</b>	<b>20,787,406</b>	<b>24,543,336</b>	<b>35,189,640</b>	<b>23,383,899</b>	<b>25,030,502</b>	<b>41,289,017</b>	<b>25,102,041</b>	<b>28,022,542</b>	<b>297,557,943</b>
<b>Departmental revenue</b>	<b>6,026,700</b>	<b>806,532</b>	<b>165,710</b>	<b>238,076</b>	<b>770,364</b>	<b>484,185</b>	<b>639,469</b>	<b>347,471</b>	<b>528,215</b>	<b>294,507</b>	<b>776,077</b>	<b>393,035</b>	<b>5,443,641</b>
Sales of goods and services other than capital assets													
Administrative fees	1,280,000	14,637	50,823	88,364	259,897	27,749	419,368	35,952	28,461	37,066	271,844	24,951	1,259,112
Other sales	470,000	23,333	26,804	29,440	35,046	27,935	31,493	101,451	69,663	25,617	24,525	29,087	424,394
Selling of scrap or waste	160,000	245	333	361	134,457	3,944	821	1,483	687	272	816	1,045	144,464
Transfers received	4,500	-	-	-	36	7	991	140	(705)	-	1,651	1	2,121
Fines penalties and forfeits	395,000	23,954	13,939	21,128	20,893	17,808	19,362	24,934	168,254	12,144	12,382	19,901	354,589
Interest, dividends and rent on land													
Interest	1,896,624	89,360	48,410	53,375	58,460	154,286	116,836	122,414	202,360	173,818	250,989	238,235	1,508,543
Dividends	1,132,244	582,333	-	-	228,307	73,157	-	-	-	30,000	170,086	-	1,083,883
Rent on land	155,000	59,380	2,354	5,282	14,503	8,891	2,802	9,109	4,362	4,965	14,982	3,731	130,361
Sale of capital assets	43,143	6	1,670	6,519	336	11,916	222	880	707	2,296	238	332	25,122
Transactions in financial assets and liabilities	490,189	13,284	21,377	33,607	18,439	158,492	47,574	51,108	54,426	8,329	28,564	75,852	511,052
<b>Total national government revenue</b>	<b>337,960,189</b>	<b>17,812,387</b>	<b>22,293,855</b>	<b>35,313,636</b>	<b>21,557,770</b>	<b>25,027,521</b>	<b>35,829,109</b>	<b>23,731,370</b>	<b>25,558,717</b>	<b>41,583,524</b>	<b>25,878,118</b>	<b>28,415,577</b>	<b>303,001,584</b>
<b>Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5</b>													
<b>Total national government revenue</b>		<b>17,812,387</b>	<b>22,293,855</b>	<b>35,313,636</b>	<b>21,557,770</b>	<b>25,027,521</b>	<b>35,829,109</b>	<b>23,731,370</b>	<b>25,558,717</b>	<b>41,583,524</b>	<b>25,878,118</b>	<b>28,415,577</b>	<b>303,001,584</b>
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)	23,725	(110,193)	
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	1,626	49,282	
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	487,912	5,385,545	
<b>Total net revenue according to the accounting records of SARS</b>	<b>17,643,490</b>	<b>23,425,533</b>	<b>35,711,950</b>	<b>21,658,598</b>	<b>25,856,571</b>	<b>36,079,316</b>	<b>24,459,049</b>	<b>26,005,503</b>	<b>42,147,846</b>	<b>26,409,522</b>	<b>28,928,840</b>	<b>308,326,218</b>	
Cash balance National Revenue Fund	(39,997)	(75,643)	(1,178,375)	1,101,007	(392,690)	(365,736)	1,213,127	(121,304)	(928,131)	869,927	(1,270,359)	(1,188,174)	
Provincial revenue collected by SARS and transferred by National Treasury	(4,933)	(5,159)	(4,018)	(4,171)	(4,509)	(4,641)	(3,937)	(4,641)	(3,050)	(4,336)	(11,622)	(52,588)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(450,120)	(465,447)	(481,645)	(478,285)	(486,260)	(478,798)	(495,625)	(524,033)	(512,785)	(561,221)	(490,149)	(5,424,368)	
Other departments: Customs and Excise excluded from SARS revenue	(176)	(528)	(608)	(535)	(569)	(542)	(668)	(800)	(607)	(558)	(558)	(6,116)	
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	14,309	462	22,848	
Other Receipts	-	-	-	6,777	(6,777)	640	(640)	-	-	(398)	-	(398)	
<b>Revenue collected according to statement 5</b>	<b>17,148,792</b>	<b>22,878,804</b>	<b>34,047,584</b>	<b>22,283,692</b>	<b>24,967,925</b>	<b>35,231,074</b>	<b>25,171,881</b>	<b>25,356,546</b>	<b>40,704,508</b>	<b>26,720,592</b>	<b>27,166,024</b>	<b>301,677,422</b>	

- 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 revenue; 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