

**NATIONAL REVENUE FUND**  
**Schedule 1. Revenue**

Source of revenue	2005/06		2004/05	
	Annual Budget R'000	April R'000	Preliminary Outcome R'000	April R'000
<b>Taxes on income, profits and capital gains</b>	<b>200,855,000</b>	<b>12,240,638</b>	<b>195,595,737</b>	<b>9,439,812</b>
Income tax on persons and individuals	117,640,000	9,677,604	111,909,604	8,215,864
Tax on corporate income				
Companies	69,615,000	855,794	71,837,833	563,076
Secondary tax on companies	8,700,000	1,701,525	7,463,724	657,828
Tax on retirement funds	4,900,000	5,715	4,384,576	3,044
<b>Taxes on payroll and workforce</b>	<b>4,908,000</b>	<b>394,065</b>	<b>4,442,106</b>	<b>343,840</b>
Skills development levy	4,908,000	394,065	4,442,106	343,840
<b>Taxes on property</b>	<b>9,820,000</b>	<b>848,782</b>	<b>9,012,632</b>	<b>598,217</b>
Estate, inheritance and gift taxes				
Donations tax	30,000	4,206	25,187	1,824
Estate duty	540,000	32,921	506,914	26,958
Taxes on financial and capital transactions				
Marketable securities tax	1,300,000	144,481	1,365,903	101,319
Transfer duties	7,950,000	667,174	7,114,628	468,116
<b>Domestic taxes on goods and services</b>	<b>143,091,300</b>	<b>8,687,281</b>	<b>131,365,465</b>	<b>8,923,643</b>
Value added tax	105,975,000	5,624,006	98,085,753	6,434,424
Specific excise duties	<b>14,509,300</b>	<b>1,255,966</b>	<b>13,010,004</b>	<b>892,186</b>
Beer	4,510,000	200,914	3,963,390	219,086
Sorghum beer and sorghum flour	40,000	4,020	42,552	3,509
Wine and other fermented beverages	810,000	66,045	739,748	46,155
Mineral water	-	-	-	5
Spirits	1,860,000	157,197	1,507,530	131,906
Cigarettes and cigarette tobacco	5,897,800	700,792	5,374,356	426,400
Pipe tobacco and cigars	402,200	60,769	363,530	521
Petroleum products	819,300	66,229	802,309	64,604
Revenue from neighbouring countries	170,000	-	216,589	-
Ad valorem excise duties	1,190,000	237,539	1,015,183	200,459
Levies on fuel	20,650,000	1,531,155	18,702,676	1,360,911
Taxes on specific services				
Levy on financial services	-	(48)	(2,807)	57
Taxes on use of goods and permission to use goods or to perform activities				
Air departure tax	462,000	38,372	412,175	35,606
Plastic bag levy	90,000	282	41,215	-
Mining leases and ownership				
Gold mines	-	-	-	-
Diamond mines	-	-	-	-
Other mines	110,000	9	1,418	-
Other				
Universal Service Fund	105,000	-	99,848	-
<b>Taxes on international trade and transactions</b>	<b>13,200,000</b>	<b>1,180,569</b>	<b>13,337,305</b>	<b>926,180</b>
Import duties				
Customs duties	13,000,000	709,383	12,801,590	664,540
Ordinary levy	-	-	103	-
Other				
Miscellaneous customs and excise receipts	200,000	471,180	534,804	261,640
Diamond export duties	-	6	808	-

**NATIONAL REVENUE FUND**  
**Schedule 1. Revenue continued page 2**

Source of revenue	2005/06		2004/05	
	Annual Budget R'000	April R'000	Preliminary Outcome R'000	April R'000
<b>Other taxes</b>	<b>900,000</b>	<b>70,512</b>	<b>1,165,269</b>	<b>78,562</b>
Stamp duties and fees	900,000	70,512	1,165,269	78,562
Unallocated tax revenue 1), 4)	-	10,299	(512,173)	27,550
<b>Total tax revenue (gross)</b>	<b>372,774,300</b>	<b>23,432,146</b>	<b>354,406,341</b>	<b>20,337,804</b>
<b>Less: SACU payments</b> 5)	<b>12,052,901</b>	<b>3,041,889</b>	<b>13,327,792</b>	<b>3,331,948</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>360,721,399</b>	<b>20,390,257</b>	<b>341,078,549</b>	<b>17,005,856</b>
<b>Departmental revenue</b> 6)	<b>9,148,091</b>	<b>390,818</b>	<b>6,212,805</b>	<b>806,532</b>
Sales of goods and services other than capital assets				
Administrative fees	1,340,000	32,952	1,606,762	14,637
Other sales	495,000	28,722	451,347	23,333
Selling of scrap or waste	170,000	312	150,010	245
Transfers received	4,800	192	3,121	-
Fines penalties and forfeits	2,815,000	12,597	386,086	23,954
Foreign exchange amnesty proceeds	2,400,000	-	-	-
Other	415,000	12,597	386,086	23,954
Interest, dividends and rent on land				
Interest	2,082,332	166,643	1,857,389	89,360
Dividends	1,430,269	60,000	1,099,747	582,333
Rent on land	165,000	43,855	132,608	59,380
Sale of capital assets	130,000	322	25,363	6
Transactions in financial assets and liabilities	515,690	45,223	500,372	13,284
<b>Total national government revenue</b>	<b>369,869,490</b>	<b>20,781,075</b>	<b>347,291,354</b>	<b>17,812,388</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>20,781,075</b>	<b>347,291,354</b>	<b>17,812,388</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(154,073)	(19,867)	(619,159)
Revenue collected on behalf of the Provincial Authorities		1,002	51,087	5,187
Recoupment of refunds made to the Road Accident Fund (RAF)		-	502,879	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		500,495	5,906,018	445,075
<b>Total net revenue according to the accounting records of SARS</b>		<b>21,128,499</b>	<b>353,731,471</b>	<b>17,643,491</b>
Cash balance National Revenue Fund		(64,229)	(25,730)	(39,998)
Provincial revenue collected by SARS and transferred by National Treasury for March		(1,777)	(54,215)	(4,933)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(505,176)	(5,926,233)	(450,120)
Other departments: Customs and Excise excluded from SARS revenue		(722)	(6,738)	(176)
Recovery of criminal assets added as part of cash revenue in statement 5		2,433	25,032	528
Other Receipts		-	2,676	-
<b>Revenue collected according to statement 5</b>		<b>20,559,028</b>	<b>347,746,263</b>	<b>17,148,792</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