

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	2005/06			2004/05		
	Annual Budget R'000	September R'000	Year to date R'000	Audited Outcome R'000	September R'000	Year to date R'000
Taxes on income, profits and capital gains	200,855,000	26,429,975	106,919,941	195,219,114	22,384,254	89,413,830
Income tax on persons and individuals	117,640,000	11,423,632	59,588,592	111,696,560	10,228,801	52,539,116
Tax on corporate income						
Companies	69,615,000	12,865,506	38,781,318	71,629,360	10,621,637	30,985,702
Secondary tax on companies	8,700,000	1,161,615	6,361,243	7,487,073	632,354	3,671,786
Tax on retirement funds	4,900,000	979,222	2,188,788	4,406,121	901,462	2,217,226
Taxes on payroll and workforce	4,908,000	411,506	2,378,028	4,443,296	356,463	2,113,875
Skills development levy	4,908,000	411,506	2,378,028	4,443,296	356,463	2,113,875
Taxes on property	9,820,000	863,825	5,333,852	9,012,634	695,398	4,205,647
Estate, inheritance and gift taxes						
Donations tax	30,000	2,503	14,534	25,189	1,259	12,344
Estate duty	540,000	57,057	313,813	506,914	30,518	208,810
Taxes on financial and capital transactions						
Marketable securities tax	1,300,000	151,329	827,282	1,365,902	91,156	623,644
Transfer duties	7,950,000	652,936	4,178,223	7,114,629	572,465	3,360,849
Domestic taxes on goods and services	143,091,300	12,298,041	68,080,046	131,981,992	10,712,919	59,829,770
Value added tax	105,975,000	9,274,594	50,928,933	98,157,875	7,861,656	44,369,090
Specific excise duties	14,509,300	1,228,404	6,396,134	13,066,653	1,084,628	5,827,548
Beer	4,510,000	379,450	1,930,482	3,963,493	302,798	1,752,924
Sorghum beer and sorghum flour	40,000	4,179	23,104	42,448	746	16,817
Wine and other fermented beverages	810,000	66,626	327,994	739,748	57,444	259,151
Mineral water	-	-	-	-	4	9
Spirits	1,860,000	104,981	711,678	1,507,530	114,906	670,415
Cigarettes and cigarette tobacco	5,897,800	577,885	2,790,325	5,348,515	502,404	2,539,644
Pipe tobacco and cigars	402,200	25,342	197,184	389,370	34,612	166,395
Petroleum products	819,300	69,941	404,522	802,312	71,714	391,783
Revenue from neighbouring countries	170,000	-	10,845	273,237	-	30,410
Ad valorem excise duties	1,190,000	104	548,744	1,015,184	299	433,533
Levies on fuel	20,650,000	1,739,359	9,869,344	19,190,431	1,719,188	8,989,094
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	41,631	203,186	412,176	36,670	198,527
Plastic bag levy	90,000	13,949	30,541	41,214	10,478	10,504
Mining leases and ownership						
Other mines	110,000	-	103,212	1,418	-	1,417
Other						
Universal Service Fund	105,000	-	-	99,848	-	-
Taxes on international trade and transactions	13,200,000	1,767,162	8,292,385	13,286,502	1,034,376	5,747,458
Import duties						
Customs duties	13,000,000	1,833,662	8,016,221	12,888,364	990,237	5,183,574
Ordinary levy	-	-	-	103	-	-
Other						
Miscellaneous customs and excise receipts	200,000	(67,018)	275,640	397,227	44,139	563,884
Diamond export duties	-	518	524	808	-	-

NATIONAL REVENUE FUND
Schedule 1. Revenue continued page 2

Source of revenue	2005/06			2004/05		
	Annual Budget R'000	September R'000	Year to date R'000	Audited Outcome R'000	September R'000	Year to date R'000
Other taxes	900,000	50,644	486,751	1,167,655	65,392	540,581
Stamp duties and fees	900,000	50,644	486,751	1,167,655	65,392	540,581
Unallocated tax revenue 1), 4)	-	695,486	698,332	(130,927)	(59,162)	(457,324)
Total tax revenue (gross)	372,774,300	42,516,639	192,189,335	354,980,266	35,189,640	161,393,837
Less: SACU payments 5)	12,052,901	-	6,742,900	13,327,791	-	6,663,896
Total tax revenue (net of SACU payments)	360,721,399	42,516,639	185,446,435	341,652,475	35,189,640	154,729,941
Departmental revenue 6)	9,148,091	931,064	4,798,067	6,201,930	639,469	3,104,336
Sales of goods and services other than capital assets				2,343,569	451,682	1,175,050
Administrative fees	1,340,000	297,183	956,377			
Other sales	495,000	26,711	213,654			
Selling of scrap or waste	170,000	134,434	135,515			
Transfers received	4,800	511	2,056	85,898	991	1,034
Fines penalties and forfeits 7)	2,815,000	14,177	118,504	387,846	19,362	117,074
Interest, dividends and rent on land				3,076,695	119,638	1,497,736
Interest	2,082,332	176,820	966,170			
Dividends	1,430,269	220,067	2,096,538			
Rent on land	165,000	1,293	82,379			
Sale of capital assets	130,000	38,256	49,180	30,186	222	20,669
Transactions in financial assets and liabilities	515,690	21,612	177,694	277,736	47,574	292,773
Total national government revenue	369,869,490	43,447,703	190,244,502	347,854,405	35,829,109	157,834,277
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5						
Total national government revenue	43,447,703	190,244,502	347,854,405	35,829,109	157,834,277	
Departmental revenue received but not yet paid to the National Revenue Fund	151,311	(91,547)	(22,517)	(242,396)	(317,638)	
Revenue collected on behalf of the Provincial Authorities	881	5,141	51,057	4,625	26,436	
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	532,078	3,121,927	5,911,015	487,978	2,832,383	
Total net revenue	44,131,973	193,280,023	353,793,960	36,079,316	160,375,458	
Cash balance National Revenue Fund	(512,103)	(1,149,568)	(88,265)	(365,736)	(951,434)	
Provincial revenue collected by SARS and transferred by National Treasury for August 2005	(869)	(6,036)	(54,215)	(3,937)	(26,727)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(532,547)	(3,131,467)	(5,926,233)	(478,798)	(2,840,555)	
Other departments: Customs and Excise excluded from SARS revenue	8,291	5,274	(6,692)	(542)	(2,958)	
Recovery of criminal assets added as part of cash revenue in statement 5	2,612	11,104	25,032	131	3,447	
Other Receipts	-	12,950	2,676	640	640	
Revenue collected according to statement 5	43,097,357	189,022,280	347,746,263	35,231,074	156,557,871	

- 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
- 7) The Annual Budget includes foreign exchange amnesty proceeds. The actual collection is reflected on Schedule 3
- 8) Audited detailed classification figures not available yet