

NATIONAL REVENUE FUND  
Schedule 1. Revenue

Source of revenue	2005/06								
	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	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>220,400,000</b>	<b>12,240,980</b>	<b>12,420,137</b>	<b>28,226,212</b>	<b>13,073,466</b>	<b>14,531,572</b>	<b>27,137,274</b>	<b>14,345,803</b>	<b>121,975,444</b>
Income tax on persons and individuals	126,000,000	9,677,867	9,638,846	9,066,899	9,342,164	10,481,957	11,381,590	10,364,053	69,953,376
Tax on corporate income									
Companies	80,000,000	855,873	856,960	18,611,240	2,362,957	3,188,410	13,614,847	2,861,311	42,351,598
Secondary tax on companies	10,200,000	1,701,525	920,578	365,974	1,358,549	853,002	1,161,615	1,077,698	7,438,941
Tax on retirement funds	4,200,000	5,715	1,003,753	182,099	9,796	8,203	979,222	42,741	2,231,529
<b>Taxes on payroll and workforce</b>	<b>5,000,000</b>	<b>394,065</b>	<b>399,617</b>	<b>385,748</b>	<b>394,637</b>	<b>392,455</b>	<b>411,506</b>	<b>394,454</b>	<b>2,772,482</b>
Skills development levy	5,000,000	394,065	399,617	385,748	394,637	392,455	411,506	394,454	2,772,482
<b>Taxes on property</b>	<b>10,960,000</b>	<b>848,782</b>	<b>826,998</b>	<b>899,936</b>	<b>887,975</b>	<b>1,006,336</b>	<b>863,825</b>	<b>981,713</b>	<b>6,315,565</b>
Estate, inheritance and gift taxes									
Donations tax	30,000	4,206	2,016	2,663	1,802	1,344	2,503	2,433	16,967
Estate duty	580,000	32,921	55,265	58,826	51,015	58,729	57,057	36,394	350,207
Taxes on financial and capital transactions									
Marketable securities tax	1,650,000	144,481	100,418	115,645	162,877	152,532	151,329	199,635	1,026,917
Transfer duties	8,700,000	667,174	669,299	722,802	672,281	793,731	652,936	743,251	4,921,474
<b>Domestic taxes on goods and services</b>	<b>152,365,000</b>	<b>8,687,281</b>	<b>11,888,616</b>	<b>11,342,881</b>	<b>13,124,235</b>	<b>10,738,992</b>	<b>12,298,041</b>	<b>12,847,039</b>	<b>80,927,085</b>
Value added tax	115,000,000	5,624,006	9,242,314	8,590,775	10,203,827	7,993,417	9,274,594	9,663,193	60,592,126
Specific excise duties	<b>14,700,000</b>	<b>1,255,966</b>	<b>849,172</b>	<b>1,086,858</b>	<b>979,316</b>	<b>996,418</b>	<b>1,228,404</b>	<b>1,194,920</b>	<b>7,591,054</b>
Beer	4,450,000	200,914	369,183	320,116	301,883	358,936	379,450	339,476	2,269,958
Sorghum beer and sorghum flour	45,000	4,020	4,017	3,500	542	6,846	4,179	3,968	27,072
Wine and other fermented beverages	860,000	66,045	60,473	62,771	66,103	5,976	66,626	68,298	396,292
Mineral water	-	-	-	-	-	-	-	-	-
Spirits	1,900,000	157,197	123,778	135,667	92,399	97,656	104,981	98,163	809,841
Cigarettes and cigarette tobacco	6,070,000	700,792	216,542	456,675	414,209	424,222	577,885	443,929	3,234,254
Pipe tobacco and cigars	400,000	60,769	6,551	34,777	39,895	29,850	25,342	27,527	224,711
Petroleum products	820,000	66,229	68,628	65,360	64,285	70,079	69,941	114,204	518,726
Revenue from neighbouring countries	155,000	-	-	7,992	-	2,853	-	99,355	110,200
Ad valorem excise duties	1,280,000	237,539	3,716	1,136	302,767	3,482	104	315,359	864,103
Levies on fuel	20,600,000	1,531,155	1,653,837	1,616,873	1,604,907	1,723,213	1,739,359	1,632,449	11,501,793
Taxes on specific services									
Levy on financial services	-	(48)	-	-	-	-	-	-	(48)
Taxes on use of goods and permission to use goods or to perform activities									
Air departure tax	440,000	38,372	36,068	32,431	32,403	22,281	41,631	39,786	242,972
Plastic bag levy	90,000	282	306	14,808	1,015	181	13,949	1,332	31,873
Mining leases and ownership									
Other mines	150,000	9	103,203	-	-	-	-	-	103,212
Other									
Universal Service Fund	105,000	-	-	-	-	-	-	-	-
<b>Taxes on international trade and transactions</b>	<b>16,250,000</b>	<b>1,180,569</b>	<b>783,607</b>	<b>1,443,718</b>	<b>1,641,203</b>	<b>1,476,126</b>	<b>1,767,162</b>	<b>1,975,343</b>	<b>10,267,728</b>
Import duties									
Customs duties	15,900,000	709,383	1,132,774	1,321,351	1,445,521	1,573,530	1,833,662	1,682,989	9,699,210
Ordinary levy	-	-	-	-	-	-	-	-	-
Other									
Miscellaneous customs and excise receipts	350,000	471,180	(349,167)	122,367	195,682	(97,404)	(67,018)	292,354	567,994
Diamond export duties	-	6	-	-	-	-	518	-	524

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Source of revenue	2005/06								
	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	Year to date R'000
<b>Other taxes</b>	<b>960,000</b>	<b>70,512</b>	<b>79,686</b>	<b>96,726</b>	<b>67,909</b>	<b>121,274</b>	<b>50,644</b>	<b>48,305</b>	<b>535,056</b>
Stamp duties and fees	960,000	70,512	79,686	96,726	67,909	121,274	50,644	48,305	535,056
Unallocated tax revenue 1), 4)	-	9,956	(36,065)	(224,684)	40,134	211,102	(11,811)	58,904	47,536
<b>Total tax revenue (gross)</b>	<b>405,935,000</b>	<b>23,432,145</b>	<b>26,362,596</b>	<b>42,170,537</b>	<b>29,229,559</b>	<b>28,477,857</b>	<b>42,516,641</b>	<b>30,651,561</b>	<b>222,840,896</b>
Less: SACU payments 5)	14,144,921	3,041,889	-	-	3,003,671	697,340	-	3,701,010	10,443,910
<b>Total tax revenue (net of SACU payments)</b>	<b>391,790,079</b>	<b>20,390,256</b>	<b>26,362,596</b>	<b>42,170,537</b>	<b>26,225,888</b>	<b>27,780,517</b>	<b>42,516,641</b>	<b>26,950,551</b>	<b>212,396,986</b>
<b>Departmental revenue</b> 6)	<b>8,296,000</b>	<b>390,818</b>	<b>329,685</b>	<b>559,551</b>	<b>1,126,749</b>	<b>1,460,200</b>	<b>931,064</b>	<b>273,501</b>	<b>5,071,568</b>
Sales of goods and services other than capital assets									
Administrative fees	1,680,300	32,952	41,658	303,597	91,531	189,456	297,183	46,757	1,003,134
Other sales	484,500	28,722	68,564	36,028	27,536	26,093	26,711	19,212	232,866
Selling of scrap or waste	151,100	312	(13)	302	331	149	134,434	104	135,619
Transfers received	4,800	192	-	50	3	1,300	511	-	2,056
Fines penalties and forfeits	421,000	12,597	37,760	22,806	13,981	17,183	14,177	17,891	136,395
Interest, dividends and rent on land									
Interest	2,681,000	166,643	133,080	168,688	132,276	188,663	176,820	127,678	1,093,848
Dividends	2,216,800	60,000	1,829	(42)	828,192	986,492	220,067	-	2,096,538
Rent on land	100,300	43,855	11,583	3,983	2,284	19,381	1,293	8,376	90,755
Sale of capital assets	78,500	322	4,529	1,308	3,445	1,320	38,256	702	49,882
Transactions in financial assets and liabilities	477,700	45,223	30,695	22,831	27,170	30,163	21,612	52,781	230,475
<b>Total national government revenue</b>	<b>400,086,079</b>	<b>20,781,074</b>	<b>26,692,281</b>	<b>42,730,088</b>	<b>27,352,637</b>	<b>29,240,717</b>	<b>43,447,705</b>	<b>27,224,052</b>	<b>217,468,554</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>20,781,074</b>	<b>26,692,281</b>	<b>42,730,088</b>	<b>27,352,637</b>	<b>29,240,717</b>	<b>43,447,705</b>	<b>27,224,052</b>	<b>217,468,554</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(154,073)	101,780	(130,073)	62,024	(122,516)	151,311	2,001	(89,546)
Revenue collected on behalf of the Provincial Authorities		1,002	842	885	662	869	881	1,291	6,432
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		500,495	523,122	521,346	513,730	531,156	532,078	543,726	3,665,653
<b>Total net revenue</b>		<b>21,128,498</b>	<b>27,318,025</b>	<b>43,122,246</b>	<b>27,929,053</b>	<b>29,650,226</b>	<b>44,131,975</b>	<b>27,771,070</b>	<b>221,051,093</b>
Cash balance National Revenue Fund		(64,228)	(79,508)	(1,299,050)	1,254,275	(448,952)	(512,105)	1,345,031	195,463
Provincial revenue collected by SARS and transferred by National Treasury		(1,777)	(1,002)	(841)	(885)	(662)	(869)	(851)	(6,887)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(505,176)	(527,510)	(512,969)	(521,228)	(532,037)	(532,547)	(543,344)	(3,674,811)
Other departments: Customs and Excise excluded from SARS revenue		(722)	(573)	(546)	(588)	(588)	8,291	(577)	4,697
Recovery of criminal assets added as part of cash revenue in statement 5		2,433	2,896	743	2,132	288	2,612	2,292	13,396
Other Receipts		-	-	-	-	12,950	-	-	12,950
<b>Revenue collected according to statement 5</b>		<b>20,559,028</b>	<b>26,712,328</b>	<b>41,309,583</b>	<b>28,662,759</b>	<b>28,681,225</b>	<b>43,097,357</b>	<b>28,573,621</b>	<b>217,595,901</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