

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

Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	November R'000	Year to date R'000	Audited Outcome R'000	November R'000	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>220,400,000</b>	<b>14,053,246</b>	<b>136,028,690</b>	<b>195,219,114</b>	<b>11,367,150</b>	<b>113,779,660</b>
Income tax on persons and individuals	126,000,000	9,680,405	79,633,781	111,696,560	8,604,957	70,451,593
Tax on corporate income						
Companies	80,000,000	2,130,051	44,481,649	71,629,360	857,812	34,808,934
Secondary tax on companies	10,200,000	1,070,561	8,509,502	7,487,073	894,275	5,244,810
Tax on retirement funds	4,200,000	1,172,229	3,403,758	4,406,121	1,010,106	3,274,323
<b>Taxes on payroll and workforce</b>	<b>5,000,000</b>	<b>409,319</b>	<b>3,181,801</b>	<b>4,443,296</b>	<b>360,128</b>	<b>2,830,322</b>
Skills development levy	5,000,000	409,319	3,181,801	4,443,296	360,128	2,830,322
<b>Taxes on property</b>	<b>10,960,000</b>	<b>1,084,595</b>	<b>7,400,160</b>	<b>9,012,634</b>	<b>925,297</b>	<b>5,894,816</b>
Estate, inheritance and gift taxes						
Donations tax	30,000	4,431	21,398	25,189	1,904	17,766
Estate duty	580,000	65,881	416,088	506,914	66,960	325,383
Taxes on financial and capital transactions						
Marketable securities tax	1,650,000	161,444	1,188,361	1,365,902	114,247	854,388
Transfer duties	8,700,000	852,839	5,774,313	7,114,629	742,186	4,697,279
<b>Domestic taxes on goods and services</b>	<b>152,365,000</b>	<b>13,291,106</b>	<b>94,218,191</b>	<b>131,981,992</b>	<b>11,204,914</b>	<b>82,043,126</b>
Value added tax	115,000,000	10,382,285	70,974,411	98,157,875	8,313,212	60,855,875
Specific excise duties	<b>14,700,000</b>	<b>1,201,986</b>	<b>8,793,040</b>	<b>13,066,653</b>	<b>1,175,614</b>	<b>7,964,674</b>
Beer	4,450,000	405,859	2,675,817	3,963,493	362,159	2,398,614
Sorghum beer and sorghum flour	45,000	4,041	31,113	42,448	6,897	24,197
Wine and other fermented beverages	860,000	71,292	467,584	739,748	59,314	372,561
Mineral water	-	-	-	-	-	217
Spirits	1,900,000	142,956	952,797	1,507,530	128,333	917,496
Cigarettes and cigarette tobacco	6,070,000	466,489	3,700,743	5,348,515	425,509	3,358,065
Pipe tobacco and cigars	400,000	32,534	257,245	389,370	34,083	236,102
Petroleum products	820,000	65,741	584,467	802,312	68,429	527,424
Revenue from neighbouring countries	155,000	13,074	123,274	273,237	90,890	129,998
Ad valorem excise duties	1,280,000	393	864,496	1,015,184	60,866	733,403
Levies on fuel	20,600,000	1,667,478	13,169,271	19,190,431	1,619,094	12,207,964
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	440,000	38,940	281,912	412,176	36,105	267,868
Plastic bag levy	90,000	24	31,897	41,214	23	11,868
Mining leases and ownership						
Other mines	150,000	-	103,212	1,418	-	1,417
Other						
Universal Service Fund	105,000	-	-	99,848	-	-
<b>Taxes on international trade and transactions</b>	<b>16,250,000</b>	<b>1,841,165</b>	<b>12,108,893</b>	<b>13,286,502</b>	<b>1,062,973</b>	<b>8,252,823</b>
Import duties						
Customs duties	15,900,000	1,860,339	11,559,549	12,888,364	1,355,711	7,765,828
Ordinary levy	-	-	-	103	-	-
Other						
Miscellaneous customs and excise receipts	350,000	(19,174)	548,820	397,227	(292,738)	486,345
Diamond export duties	-	-	524	808	-	650

**NATIONAL REVENUE FUND**  
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Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	November R'000	Year to date R'000	Audited Outcome R'000	November R'000	Year to date R'000
<b>Other taxes</b>	<b>960,000</b>	<b>65,751</b>	<b>600,807</b>	<b>1,167,655</b>	<b>98,331</b>	<b>760,801</b>
Stamp duties and fees	960,000	65,751	600,807	1,167,655	98,331	760,801
Unallocated tax revenue	-	(2,527)	45,009	(130,927)	11,709	(421,361)
<b>Total tax revenue (gross)</b>	<b>405,935,000</b>	<b>30,742,655</b>	<b>253,583,551</b>	<b>354,980,266</b>	<b>25,030,502</b>	<b>213,140,187</b>
Less: SACU payments	14,144,921	-	10,443,910	13,327,791	-	9,995,844
<b>Total tax revenue (net of SACU payments)</b>	<b>391,790,079</b>	<b>30,742,655</b>	<b>243,139,641</b>	<b>341,652,475</b>	<b>25,030,502</b>	<b>203,144,343</b>
<b>Departmental revenue</b>	<b>8,296,000</b>	<b>774,566</b>	<b>5,846,134</b>	<b>6,201,930</b>	<b>528,215</b>	<b>3,980,022</b>
Sales of goods and services other than capital assets				2,343,569	98,811	1,412,747
Administrative fees	1,680,300	311,716	1,314,850			
Other sales	484,500	32,690	265,556			
Selling of scrap or waste	151,100	1,387	137,006			
Transfers received	4,800	18	2,074	85,898	(705)	469
Fines penalties and forfeits	421,000	18,074	154,469	387,846	168,254	310,262
Interest, dividends and rent on land				3,076,695	206,722	1,835,981
Interest	2,681,000	121,588	1,215,436			
Dividends	2,216,800	-	2,096,538			
Rent on land	100,300	10,415	101,170			
Sale of capital assets	78,500	719	50,601	30,186	707	22,256
Transactions in financial assets and liabilities	477,700	277,959	508,434	277,736	54,426	398,307
<b>Total national government revenue</b>	<b>400,086,079</b>	<b>31,517,221</b>	<b>248,985,775</b>	<b>347,854,405</b>	<b>25,558,717</b>	<b>207,124,365</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>31,517,221</b>	<b>248,985,775</b>	<b>347,854,405</b>	<b>25,558,717</b>	<b>207,124,365</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(220,420)	(309,966)	(22,517)	(71,613)	(153,990)
Revenue collected on behalf of the Provincial Authorities		3,151	9,583	51,057	4,313	33,828
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		586,308	4,251,961	5,911,015	514,086	3,835,808
<b>Total net revenue</b>		<b>31,886,260</b>	<b>252,937,353</b>	<b>353,793,960</b>	<b>26,005,503</b>	<b>210,840,011</b>
Cash balance National Revenue Fund		(488,583)	(293,120)	(88,265)	(121,304)	140,388
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,320)	(8,207)	(54,215)	(3,050)	(34,418)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(571,864)	(4,246,675)	(5,926,233)	(524,033)	(3,860,213)
Other departments: Customs and Excise excluded from SARS revenue		(593)	4,104	(6,692)	(607)	(4,233)
Recovery of criminal assets added as part of cash revenue in statement 5		873	14,269	25,032	37	4,763
Other Receipts		-	12,950	2,676	-	-
<b>Revenue collected according to statement 5</b>		<b>30,824,773</b>	<b>248,420,674</b>	<b>347,746,263</b>	<b>25,356,546</b>	<b>207,086,298</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
- 7) Audited detailed classification figures not available yet