

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

Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	January R'000	Year to date R'000	Audited Outcome R'000	January R'000	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>228,730,000</b>	<b>15,710,416</b>	<b>182,882,106</b>	<b>195,219,114</b>	<b>13,199,519</b>	<b>154,191,878</b>
Income tax on persons and individuals	126,460,000	11,277,273	102,317,065	111,696,560	10,519,628	90,770,847
Tax on corporate income						
Companies	85,920,000	3,322,696	66,872,721	71,629,360	2,187,536	53,743,547
Secondary tax on companies	11,850,000	1,109,768	10,141,777	7,487,073	492,160	6,208,075
Tax on retirement funds	4,500,000	679	3,550,543	4,406,121	195	3,469,409
<b>Taxes on payroll and workforce</b>	<b>5,000,000</b>	<b>466,219</b>	<b>4,105,240</b>	<b>4,443,296</b>	<b>444,904</b>	<b>3,687,936</b>
Skills development levy	5,000,000	466,219	4,105,240	4,443,296	444,904	3,687,936
<b>Taxes on property</b>	<b>11,120,000</b>	<b>832,153</b>	<b>8,996,075</b>	<b>9,012,634</b>	<b>764,720</b>	<b>7,317,274</b>
Estate, inheritance and gift taxes						
Donations tax	30,000	1,168	26,074	25,189	580	22,937
Estate duty	590,000	48,236	509,384	506,914	61,368	431,169
Taxes on financial and capital transactions						
Marketable securities tax	1,800,000	180,615	1,528,872	1,365,902	137,110	1,133,705
Transfer duties	8,700,000	602,134	6,931,745	7,114,629	565,662	5,729,463
<b>Domestic taxes on goods and services</b>	<b>152,370,000</b>	<b>14,618,173</b>	<b>121,742,292</b>	<b>131,981,992</b>	<b>12,606,674</b>	<b>106,314,107</b>
Value added tax	115,000,000	11,196,615	91,936,271	98,157,875	9,446,710	79,070,335
Specific excise duties	<b>14,599,000</b>	<b>1,389,429</b>	<b>11,595,233</b>	<b>13,066,653</b>	<b>1,212,191</b>	<b>10,403,346</b>
Beer	4,450,000	443,271	3,554,477	3,963,493	365,219	3,160,173
Sorghum beer and sorghum flour	45,000	4,129	39,209	42,448	4,826	35,443
Wine and other fermented beverages	650,000	92,692	640,405	739,748	102,344	544,878
Mineral water	-	-	-	-	(217)	-
Spirits	1,900,000	164,303	1,264,281	1,507,530	123,149	1,179,052
Cigarettes and cigarette tobacco	6,070,000	476,603	4,794,787	5,348,515	510,492	4,384,855
Pipe tobacco and cigars	350,000	38,728	326,936	389,370	37,776	304,861
Petroleum products	860,000	68,815	720,421	802,312	68,602	664,086
Revenue from neighbouring countries	274,000	100,888	254,717	273,237	-	129,998
Ad valorem excise duties	1,200,000	287,051	1,151,620	1,015,184	273,537	1,009,027
Levies on fuel	20,700,000	1,698,062	16,551,926	19,190,431	1,635,827	15,461,141
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	43,502	355,196	412,176	36,884	340,389
Plastic bag levy	90,000	3,513	48,881	41,214	1,524	28,394
Mining leases and ownership						
Other mines	150,000	1	103,213	1,418	1	1,418
Other						
Universal Service Fund	191,000	-	-	99,848	-	-
<b>Taxes on international trade and transactions</b>	<b>18,960,000</b>	<b>1,281,871</b>	<b>14,931,270</b>	<b>13,286,502</b>	<b>1,332,131</b>	<b>10,920,557</b>
Import duties						
Customs duties	18,600,000	1,328,546	14,622,694	12,888,364	908,718	9,955,214
Ordinary levy	-	-	-	103	-	-
Other						
Miscellaneous customs and excise receipts	360,000	(46,675)	308,052	397,227	423,413	964,693
Diamond export duties	-	-	524	808	-	650

**NATIONAL REVENUE FUND**  
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Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	January R'000	Year to date R'000	Audited Outcome R'000	January R'000	Year to date R'000
<b>Other taxes</b>	<b>870,000</b>	<b>45,374</b>	<b>701,008</b>	<b>1,167,655</b>	<b>102,127</b>	<b>974,702</b>
Stamp duties and fees	870,000	45,374	701,008	1,167,655	102,127	974,702
Unallocated tax revenue 1), 4)	-	124,313	63,702	(130,927)	(16,086)	(543,261)
<b>Total tax revenue (gross)</b>	<b>417,050,000</b>	<b>33,078,519</b>	<b>333,421,693</b>	<b>354,980,266</b>	<b>28,433,989</b>	<b>282,863,193</b>
<b>Less: SACU payments</b> 5)	<b>14,144,921</b>	<b>3,701,011</b>	<b>14,144,921</b>	<b>13,327,791</b>	<b>3,331,948</b>	<b>13,327,792</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>402,905,079</b>	<b>29,377,508</b>	<b>319,276,772</b>	<b>341,652,475</b>	<b>25,102,041</b>	<b>269,535,401</b>
<b>Departmental revenue</b> 6)	<b>8,180,000</b>	<b>482,422</b>	<b>6,831,763</b>	<b>6,201,930</b>	<b>776,077</b>	<b>5,050,606</b>
Sales of goods and services other than capital assets						
Administrative fees	1,976,602	25,809	1,370,437	1,611,604	271,844	1,234,161
Other sales	369,269	26,004	317,496	448,075	24,525	395,307
Selling of scrap or waste	149,157	226	137,636	145,914	816	143,419
Transfers received	5,563	-	2,074	3,740	1,651	2,120
Fines penalties and forfeits	239,732	17,783	185,643	387,653	12,382	334,788
Interest, dividends and rent on land						
Interest	2,383,991	198,848	1,832,950	1,729,198	250,989	1,270,308
Dividends	2,216,787	131,581	2,228,119	1,086,414	170,086	1,083,883
Rent on land	112,963	15,920	118,191	107,768	14,982	126,630
Sale of capital assets	70,008	1,187	52,243	26,187	238	24,790
Transactions in financial assets and liabilities	655,928	65,064	586,974	655,377	28,564	435,200
<b>Total national government revenue</b>	<b>411,085,079</b>	<b>29,859,930</b>	<b>326,108,535</b>	<b>347,854,405</b>	<b>25,878,118</b>	<b>274,586,007</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>29,859,930</b>	<b>326,108,535</b>	<b>347,854,405</b>	<b>25,878,118</b>	<b>274,586,007</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(127,359)	(106,976)	(22,517)	(7,397)	(133,917)
Revenue collected on behalf of the Provincial Authorities		2,438	23,876	51,057	2,210	47,656
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		608,481	5,504,229	5,911,015	536,591	4,897,633
<b>Total net revenue</b>		<b>30,343,490</b>	<b>331,529,664</b>	<b>353,793,960</b>	<b>26,409,522</b>	<b>279,397,379</b>
Cash balance National Revenue Fund		659,583	151,128	(88,265)	869,927	82,184
Provincial revenue collected by SARS and transferred by National Treasury for December		(11,861)	(23,214)	(54,215)	(11,622)	(50,376)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(688,356)	(5,490,954)	(5,926,233)	(561,221)	(4,934,219)
Other departments: Customs and Excise excluded from SARS revenue		(494)	2,951	(6,692)	(525)	(5,558)
Recovery of criminal assets added as part of cash revenue in statement 5		1,051	18,706	25,032	14,909	22,386
Other Receipts		-	12,950	2,676	(398)	(398)
<b>Revenue collected according to statement 5</b>		<b>30,303,413</b>	<b>326,201,231</b>	<b>347,746,263</b>	<b>26,720,592</b>	<b>274,511,398</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