

Table 1 Revenue

R' thousand	2006/07			2005/06		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income and profits	245,815,500	33,897,802	128,829,282	230,908,859	27,139,719	107,632,370
Income tax on persons and individuals	133,245,000	13,210,864	65,658,020	126,297,838	11,383,436	59,591,273
Tax on corporate income						
Companies	96,320,500	19,105,261	53,849,377	87,499,243	13,615,446	39,491,066
Secondary tax on companies	13,850,000	1,144,251	7,953,567	12,278,633	1,161,615	6,361,243
Tax on retirement funds	2,400,000	437,426	1,368,318	4,833,145	979,222	2,188,788
Taxes on payroll and workforce	5,600,000	410,808	2,655,596	4,887,856	411,506	2,378,028
Skills development levy	5,600,000	410,808	2,655,596	4,887,856	411,506	2,378,028
Taxes on property	8,922,000	824,626	5,132,698	11,137,525	863,825	5,333,852
Estate, inheritance and gift taxes						
Donations tax	30,000	2,882	21,595	29,460	2,503	14,534
Estate duty	612,000	93,219	345,212	624,654	57,057	313,813
Taxes on financial and capital transactions						
Marketable securities tax	2,070,000	215,337	1,443,629	1,973,373	151,329	827,282
Transfer duties	6,210,000	513,188	3,322,262	8,510,038	652,936	4,178,223
Domestic taxes on goods and services	171,884,500	14,395,062	80,527,436	151,414,713	12,298,041	68,080,046
Value added tax	131,200,000	11,470,853	61,839,211	114,403,884	9,274,594	50,928,933
Specific excise duties						
Beer	5,022,000	370,863	2,005,380	4,427,629	379,450	1,930,482
Sorghum beer and sorghum flour	46,000	3,483	22,025	40,560	4,179	23,104
Wine and other fermented beverages	743,000	75,882	373,582	849,088	66,626	327,994
Spirits	2,260,000	130,240	890,141	1,622,584	104,981	711,678
Cigarettes and cigarette tobacco	6,950,000	498,944	3,185,229	6,024,031	577,885	2,790,325
Pipe tobacco and cigars	394,500	34,870	196,238	391,873	25,342	197,184
Petroleum products	920,000	68,638	427,565	854,722	69,941	404,522
Revenue from neighbouring countries	280,000	3,915	54,637	336,568	-	10,845
Ad valorem excise duties	1,340,000	9	624,721	1,157,263	104	548,744
Levies on fuel	21,800,000	1,658,864	10,519,831	20,506,690	1,739,359	9,869,344
Taxes on specific services						
Levy on financial services	-	-	-	(48)	-	(48)
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	460,000	38,338	233,222	458,158	41,631	203,186
Plastic bag levy	94,000	12,757	31,863	61,388	13,949	30,541
Mining leases and ownership						
Other mines	160,000	-	(19,739)	138,289	-	103,212
Other						
Universal Service Fund	215,000	27,406	143,530	142,034	-	-
Taxes on international trade and transactions	23,600,000	2,315,921	11,271,452	18,205,554	1,767,162	8,292,385
Import duties						
Customs duties	23,200,000	2,235,884	10,664,573	18,295,838	1,833,662	8,016,221
Other						
Miscellaneous customs and excise receipts	400,000	80,037	606,869	(90,810)	(67,018)	275,640
Diamond export duties	-	-	10	526	518	524
Other taxes	964,000	55,795	295,284	792,140	50,644	486,751
Stamp duties and fees	964,000	55,795	295,284	792,140	50,644	486,751
Unallocated tax revenue	-	20,748	126,098	40,646	(14,256)	(10,095)
Total tax revenue (gross)	456,786,000	51,920,762	228,837,846	417,387,293	42,516,641	192,189,337
Less: SACU payments	19,744,393	-	9,880,432	14,144,921	-	6,742,900
Total tax revenue (net of SACU payments)	437,041,607	51,920,762	218,957,414	403,242,372	42,516,641	185,446,437
Departmental revenue	9,320,053	919,538	4,733,300	8,504,544	931,064	4,798,067
Sales of goods and services other than capital assets						
Administrative fees	2,037,220	336,863	891,279	1,699,113	297,183	956,377
Other sales	386,255	27,832	204,218	379,232	26,711	213,654
Selling of scrap or waste and other used current goods	156,018	417	2,410	150,142	134,434	135,515
Transfers received	5,819	13	48	11,515	511	2,056
Fines penalties and forfeits	250,760	30,724	244,479	237,546	14,177	118,504
Interest, dividends and rent on land						
Interest	3,531,600	344,697	1,425,901	2,570,522	176,820	966,170
Dividends	2,099,238	7	1,051,171	2,426,135	220,067	2,096,538
Rent on land	118,160	2,734	108,020	132,649	1,293	82,379
Sales of capital assets	73,229	983	7,108	53,419	38,256	49,180
Financial transactions in assets and liabilities	661,754	175,270	798,668	844,271	21,612	177,694
Total national government revenue	446,361,660	52,840,300	223,690,714	411,746,916	43,447,705	190,244,504
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		52,840,300	223,690,714	411,746,916	43,447,705	190,244,504
Departmental revenue received but not yet paid to the National Revenue Fund		125,187	101,100	(307,705)	151,311	(91,547)
Revenue collected on behalf of the Provincial Authorities		851	5,304	26,477	881	5,141
Revenue collected on behalf of the Road Accident Fund (RAF)		585,755	2,595,190	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		653,782	3,728,466	6,714,968	532,078	3,121,927
Total net revenue		54,205,875	230,120,774	418,180,656	44,131,975	193,280,025
Cash balance National Revenue Fund		(381,877)	(1,016,065)	740,882	(512,105)	(1,149,570)
Provincial revenue collected by SARS and transferred by National Treasury for August		(1,076)	(5,346)	(27,359)	(869)	(6,036)
Direct transfer from National Revenue Fund to the Road Accident Fund		(499,614)	(2,009,426)	-	-	-
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(660,780)	(3,764,171)	(6,679,181)	(532,547)	(3,131,467)
Other departments: Customs and Excise excluded from SARS revenue		(998)	(4,053)	(288)	8,291	5,274
Recovery of criminal assets added as part of cash revenue in statement 5		1,007	11,096	20,015	2,612	11,104
Other Receipts		-	-	12,950	-	12,950
Revenue collected according to table 5		52,662,537	223,332,809	412,247,675	43,097,357	189,022,280

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, license fees and interest

4. Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

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. Include SARS recoupment of Road Accident Fund levies