

Table 1 Revenue

R' thousand	2006/07			2005/06		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	272,600,000	39,310,662	200,472,794	230,803,550	31,135,076	167,175,147
Income tax on persons and individuals	138,800,000	12,777,170	100,856,721	126,416,368	11,403,437	91,042,389
Tax on corporate income						
Companies	115,850,000	24,946,482	85,349,351	87,326,450	19,063,026	63,550,885
Secondary tax on companies	15,200,000	1,366,776	12,189,001	12,277,625	522,507	9,032,009
Tax on retirement funds	2,750,000	220,234	2,077,721	4,783,107	146,106	3,549,864
Taxes on payroll and workforce	5,800,000	471,812	4,079,826	4,872,040	457,220	3,639,021
Skills development levy	5,800,000	471,812	4,079,826	4,872,040	457,220	3,639,021
Taxes on property	10,345,000	753,194	7,602,548	11,137,524	763,762	8,163,922
Estate, inheritance and gift taxes						
Donations tax	30,000	2,203	32,901	29,459	3,508	24,906
Estate duty	700,000	101,206	573,091	624,654	45,060	461,148
Taxes on financial and capital transactions						
Marketable securities tax	2,915,000	238,044	2,047,205	1,973,373	159,896	1,348,257
Transfer duties	6,700,000	411,741	4,949,351	8,510,038	555,298	6,329,611
Domestic taxes on goods and services	173,455,000	14,364,722	124,331,535	151,361,930	12,905,928	107,124,119
Value added tax	132,850,000	11,163,909	95,787,295	114,351,638	9,765,245	80,739,656
Specific excise duties						
Beer	4,950,000	458,464	3,320,812	4,427,641	435,389	3,111,206
Sorghum beer and sorghum flour	45,000	2,962	32,522	40,560	3,967	35,080
Wine and other fermented beverages	950,000	100,472	634,255	848,622	80,129	547,713
Spirits	2,160,000	172,108	1,344,268	1,622,520	147,181	1,099,978
Cigarettes and cigarette tobacco	6,900,000	478,736	4,753,890	6,024,031	617,441	4,318,184
Pipe tobacco and cigars	395,000	37,425	301,237	391,873	30,963	288,208
Petroleum products	920,000	71,372	633,040	854,720	67,139	651,606
Revenue from neighbouring countries	280,000	15,842	259,454	336,568	30,555	153,829
Ad valorem excise duties	1,300,000	507	958,254	1,157,271	73	864,569
Levies on fuel	21,750,000	1,800,067	15,760,737	20,506,668	1,684,593	14,853,864
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	500,000	49,394	358,438	458,158	29,782	311,694
Plastic bag levy	80,000	13,457	54,951	61,385	13,471	45,368
Mining leases and ownership						
Other mines	160,000	7	(19,732)	138,289	-	103,212
Other						
Universal Service Fund	215,000	-	152,114	142,034	-	-
Taxes on international trade and transactions	23,600,000	2,141,641	17,897,908	18,201,875	1,540,506	13,649,399
Import duties						
Customs duties	23,200,000	2,000,152	17,504,395	18,303,465	1,734,599	13,294,148
Other						
Miscellaneous customs and excise receipts	400,000	141,489	393,503	(102,116)	(194,093)	354,727
Diamond export duties	-	-	10	526	-	524
Other taxes	600,000	47,159	454,991	792,842	54,827	655,634
Stamp duties and fees	600,000	47,159	454,991	792,842	54,827	655,634
Unallocated tax revenue	-	25,157	196,320	164,234	(97,696)	(64,066)
Total tax revenue (gross)	486,400,000	57,114,347	355,035,922	417,333,995	46,759,623	300,343,176
Less: SACU payments	29,206,179	-	14,832,419	14,144,921	-	10,443,910
Total tax revenue (net of SACU payments)	457,193,821	57,114,347	340,203,503	403,189,074	46,759,623	289,899,266
Departmental revenue	9,200,000	1,303,150	7,598,988	8,558,835	503,207	6,349,341
Sales of goods and services other than capital assets						
Administrative fees	1,639,612	380,400	1,380,026	1,756,946	29,778	1,344,628
Other sales	366,991	27,395	296,481	335,066	25,936	291,492
Selling of scrap or waste and other used current goods	80,417	462	61,091	150,716	404	137,410
Transfers received	2,956	100	148	50,234	-	2,074
Fines penalties and forfeits	371,282	16,562	321,827	279,894	13,391	167,860
Interest, dividends and rent on land						
Interest	3,141,749	453,494	2,754,388	2,570,645	418,666	1,634,102
Dividends	2,121,171	231,257	1,282,428	2,366,192	-	2,096,538
Rent on land	150,950	12,270	140,514	132,630	1,101	102,271
Sales of capital assets	43,723	132	8,427	79,282	455	51,056
Financial transactions in assets and liabilities	1,281,149	181,078	1,353,660	837,230	13,476	521,910
Total national government revenue	466,393,821	58,417,497	347,802,491	411,747,909	47,262,830	296,248,607
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		58,417,497	347,802,491	411,747,909	47,262,830	296,248,607
Departmental revenue received but not yet paid to the National Revenue Fund		(150,092)	(460,996)	(364,979)	330,349	20,383
Revenue collected on behalf of the Provincial Authorities		11,839	23,287	26,475	11,855	21,438
Revenue collected on behalf of the Road Accident Fund (RAF)		635,637	4,232,599	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		733,135	5,785,321	6,715,583	643,787	4,895,748
Total net revenue		59,648,016	357,382,702	418,124,988	48,248,821	301,186,176
Cash balance National Revenue Fund		(396,054)	(319,430)	796,550	(215,335)	(508,457)
Provincial revenue collected by SARS and transferred by National Treasury for November		(4,821)	(12,342)	(27,359)	(3,146)	(11,353)
Direct transfer from National Revenue Fund to the Road Accident Fund		(471,644)	(3,596,962)	-	-	-
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(594,545)	(5,680,774)	(6,679,181)	(555,923)	(4,802,598)
Other departments: Customs and Excise excluded from SARS revenue		(486)	(6,050)	(288)	(659)	3,445
Recovery of criminal assets added as part of cash revenue in statement 5		(36,704)	(22,155)	20,015	3,386	17,655
Other Receipts		-	-	12,950	-	12,950
Revenue collected according to table 5		58,143,762	347,744,989	412,247,675	47,477,144	295,897,818

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