

Table 1 Revenue

R' thousand	2006/07			2005/06		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income and profits	272,600,000	16,413,339	216,886,134	230,803,550	15,711,347	182,886,494
Income tax on persons and individuals	138,800,000	12,417,716	113,274,437	126,416,368	11,276,486	102,318,875
Tax on corporate income						
Companies	115,850,000	3,158,321	88,507,673	87,326,450	3,324,414	66,875,299
Secondary tax on companies	15,200,000	830,845	13,019,846	12,277,625	1,109,768	10,141,777
Tax on retirement funds	2,750,000	6,457	2,084,178	4,783,107	679	3,550,543
Taxes on payroll and workforce	5,800,000	499,309	4,579,135	4,872,040	466,219	4,105,240
Skills development levy	5,800,000	499,309	4,579,135	4,872,040	466,219	4,105,240
Taxes on property	10,345,000	651,793	8,254,341	11,137,524	832,153	8,996,075
Estate, inheritance and gift taxes						
Donations tax	30,000	5,439	38,340	29,459	1,168	26,074
Estate duty	700,000	38,414	611,505	624,654	48,236	509,384
Taxes on financial and capital transactions						
Marketable securities tax	2,915,000	172,608	2,219,813	1,973,373	180,615	1,528,872
Transfer duties	6,700,000	435,332	5,384,683	8,510,038	602,134	6,931,745
Domestic taxes on goods and services	173,455,000	17,368,713	141,700,248	151,361,930	14,618,173	121,742,292
Value added tax	132,850,000	13,565,772	109,353,067	114,351,638	11,196,615	91,936,271
Specific excise duties						
Beer	4,950,000	457,378	3,778,190	4,427,641	443,271	3,554,477
Sorghum beer and sorghum flour	45,000	1,255	40,560	33,777	4,129	39,209
Wine and other fermented beverages	950,000	117,290	751,545	848,622	92,692	640,405
Spirits	2,160,000	220,882	1,565,150	1,622,520	164,303	1,264,281
Cigarettes and cigarette tobacco	6,900,000	581,692	5,335,582	6,024,031	476,603	4,794,787
Pipe tobacco and cigars	395,000	38,574	339,811	391,873	38,728	326,936
Petroleum products	920,000	72,562	705,602	854,720	68,815	720,421
Revenue from neighbouring countries	280,000	-	259,454	336,568	100,888	254,717
Ad valorem excise duties	1,300,000	334,470	1,292,724	1,157,271	287,051	1,151,620
Levies on fuel	21,750,000	1,928,017	17,688,754	20,506,668	1,698,062	16,551,926
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	45,994	404,432	458,158	43,502	355,196
Plastic bag levy	80,000	4,821	59,772	61,385	3,513	48,881
Mining leases and ownership						
Other mines	160,000	-	(19,732)	138,289	1	103,213
Other						
Universal Service Fund	215,000	6	152,120	142,034	-	-
Taxes on international trade and transactions	23,600,000	1,591,584	19,489,492	18,201,875	1,281,871	14,931,270
Import duties						
Customs duties	23,200,000	1,431,604	18,935,999	18,303,465	1,328,546	14,622,694
Other						
Miscellaneous customs and excise receipts	400,000	159,980	553,483	(102,116)	(46,675)	308,052
Diamond export duties	-	-	10	526	-	524
Other taxes	600,000	55,452	510,443	792,842	45,374	701,008
Stamp duties and fees	600,000	55,452	510,443	792,842	45,374	701,008
Unallocated tax revenue	-	57,290	253,608	164,234	123,382	59,316
Total tax revenue (gross)	486,400,000	36,637,480	391,673,401	417,333,995	33,078,519	333,421,695
Less: SACU payments	29,206,179	4,940,215	19,772,634	14,144,921	3,701,011	14,144,921
Total tax revenue (net of SACU payments)	457,193,821	31,697,265	371,900,767	403,189,074	29,377,508	319,276,774
Departmental revenue	9,200,000	745,677	8,344,666	8,558,835	482,422	6,831,763
Sales of goods and services other than capital assets						
Administrative fees	1,639,612	47,311	1,427,337	1,756,946	25,809	1,370,437
Other sales	366,991	31,593	328,074	335,066	26,004	317,496
Selling of scrap or waste and other used current goods	80,417	983	62,074	150,716	226	137,636
Transfers received	2,956	45	193	50,234	-	2,074
Fines penalties and forfeits	371,282	18,439	340,266	279,894	17,783	185,643
Interest, dividends and rent on land						
Interest	3,141,749	463,454	3,217,842	2,570,645	198,848	1,832,950
Dividends	2,121,171	-	1,282,428	2,366,192	131,581	2,228,119
Rent on land	150,950	3,619	144,133	132,630	15,920	118,191
Sales of capital assets	43,723	10,960	19,387	79,282	1,187	52,243
Financial transactions in assets and liabilities	1,281,149	169,272	1,522,932	837,230	65,064	586,974
Total national government revenue	466,393,821	32,442,942	380,245,433	411,747,909	29,859,930	326,108,537
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		32,442,942	380,245,433	411,747,909	29,859,930	326,108,537
Departmental revenue received but not yet paid to the National Revenue Fund		336,892	(124,105)	(364,979)	(127,359)	(106,976)
Revenue collected on behalf of the Provincial Authorities		2,766	26,053	26,475	2,438	23,876
Revenue collected on behalf of the Road Accident Fund (RAF)		555,642	4,788,241	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		696,033	6,481,354	6,715,583	608,481	5,504,229
Total net revenue		34,034,275	391,416,976	418,124,988	30,343,490	331,529,666
Cash balance National Revenue Fund		284,174	(35,255)	796,550	659,583	151,126
Provincial revenue collected by SARS and transferred by National Treasury for December		(11,839)	(24,181)	(27,359)	(11,861)	(23,214)
Direct transfer from National Revenue Fund to the Road Accident Fund		(635,637)	(4,232,599)	-	-	-
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(820,820)	(6,501,594)	(6,679,181)	(688,356)	(5,490,954)
Other departments: Customs and Excise excluded from SARS revenue		(329)	(6,379)	(288)	(494)	2,951
Recovery of criminal assets added as part of cash revenue in statement 5		(950)	(23,105)	20,015	1,051	18,706
Other Receipts		-	-	12,950	-	12,950
Revenue collected according to table 5		32,848,874	380,593,863	412,247,675	30,303,413	326,201,231

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.