

Table 1 Revenue

R' thousand	1)	2007/08			
		Budget estimate	April	May	Year to date
Taxes on income and profits		312,150,000	14,952,477	14,856,510	29,808,987
Income tax on persons and individuals		156,535,000	11,516,661	12,046,687	23,563,348
Tax on corporate income					
Companies		139,615,000	810,309	1,475,318	2,285,627
Secondary tax on companies		16,000,000	2,622,586	1,201,913	3,824,499
Tax on retirement funds		-	2,306	131,769	134,075
Small business tax amnesty		-	615	823	1,438
Taxes on payroll and workforce		6,500,000	572,713	488,018	1,060,731
Skills development levy		6,500,000	572,713	488,018	1,060,731
Taxes on property		10,995,000	803,574	986,299	1,789,873
Estate, inheritance and gift taxes					
Donations tax		30,000	2,173	2,055	4,228
Estate duty		450,000	41,022	43,321	84,343
Taxes on financial and capital transactions					
Marketable securities tax		3,465,000	240,023	228,838	468,861
Transfer duties		7,050,000	520,356	712,085	1,232,441
Domestic taxes on goods and services		199,210,000	13,506,966	15,071,720	28,578,686
Value added tax		155,068,000	9,764,616	12,000,016	21,764,632
Specific excise duties					
Beer		5,274,000	236,546	386,513	623,059
Sorghum beer and sorghum flour		45,450	183	3,794	3,977
Wine and other fermented beverages		855,000	78,868	147,424	226,292
Spirits		2,434,400	209,170	146,466	355,636
Cigarettes and cigarette tobacco		7,481,000	833,540	396,367	1,229,907
Pipe tobacco and cigars		437,900	53,969	25,565	79,534
Petroleum products		970,600	72,712	71,539	144,251
Revenue from neighbouring countries		294,000	-	-	-
Ad valorem excise duties		1,415,000	344,662	3,967	348,629
Levies on fuel	7)	23,937,650	1,862,782	1,844,825	3,707,607
Taxes on use of goods or permission to use goods or to perform activities					
Air departure tax		520,000	47,917	44,043	91,960
Plastic bag levy		82,000	2,001	1,052	3,053
Mining leases and ownership					
Other mines		165,000	-	-	-
Other					
Universal Service Fund		230,000	-	149	149
Taxes on international trade and transactions		27,485,000	1,382,751	1,967,650	3,350,401
Import duties					
Customs duties		27,084,000	1,279,489	1,927,160	3,206,649
Other					
Miscellaneous customs and excise receipts	3)	401,000	103,229	40,490	143,719
Diamond export duties		-	33	-	33
Other taxes		222,000	34,714	65,968	100,682
Stamp duties and fees		222,000	34,714	65,968	100,682
Unallocated tax revenue	1), 4)	-	(27,522)	45,237	17,715
Total tax revenue (gross)		556,562,000	31,225,673	33,481,402	64,707,075
Less: SACU payments	5)	23,053,000	5,763,249	-	5,763,249
Total tax revenue (net of SACU payments)		533,509,000	25,462,424	33,481,402	58,943,826
Departmental revenue	6)	11,092,638	590,537	773,564	1,364,101
Sales of goods and services other than capital assets					
Administrative fees		1,935,642	66,025	250,326	316,351
Other sales		404,072	32,002	44,695	76,697
Selling of scrap or waste and other used current goods		85,634	1,913	1,631	3,544
Transfers received		206	470	240	710
Fines penalties and forfeits		450,860	24,282	35,913	60,195
Interest, dividends and rent on land					
Interest		4,622,400	367,174	343,510	710,684
Dividends		1,489,315	1,685	171	1,856
Rent on land		197,094	60,595	9,336	69,931
Sales of capital assets		11,818	5,425	829	6,254
Financial transactions in assets and liabilities		1,895,597	30,966	86,913	117,879
Total national government revenue		544,601,638	26,052,961	34,254,966	60,307,927
Reconciliation to total net revenue and revenue collected on table 5					
Total national government revenue			26,052,961	34,254,966	60,307,927
Departmental revenue received but not yet paid to the National Revenue Fund			(237,652)	166,384	(71,268)
Revenue collected on behalf of the Provincial Authorities			1,007	1,107	2,114
Revenue collected on behalf of the Road Accident Fund (RAF)			580,849	623,011	1,203,860
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			643,994	716,522	1,360,516
Total net revenue			27,041,159	35,761,990	62,803,149
Cash balance National Revenue Fund			(43,612)	127,160	83,548
Provincial revenue collected by SARS and transferred by National Treasury			(989)	(1,007)	(1,996)
Direct transfer from National Revenue Fund to the Road Accident Fund			(563,826)	(580,849)	(1,144,675)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(685,450)	(688,005)	(1,373,455)
Other departments: Customs and Excise excluded from SARS revenue			-	12,045	12,045
Recovery of criminal assets added as part of cash revenue in statement 5			1,467	741	2,208
Revenue collected according to table 5			25,748,749	34,632,075	60,380,824

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