

Table 1 Revenue

R' thousand	2007/08			2006/07		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income and profits	312,150,000	14,856,510	29,808,987	279,633,361	13,165,371	26,014,461
Income tax on persons and individuals	156,535,000	12,046,742	23,563,348	140,761,538	10,044,924	20,051,491
Tax on corporate income						
Companies	139,615,000	1,475,263	2,285,627	120,110,901	1,338,442	1,892,784
Secondary tax on companies	16,000,000	1,201,913	3,824,499	15,558,441	1,040,235	3,315,869
Tax on retirement funds	-	131,769	134,075	3,201,825	741,770	754,317
Small business tax amnesty	-	823	1,438	656	-	-
Taxes on payroll and workforce	6,500,000	488,018	1,060,731	5,894,805	402,993	817,078
Skills development levy	6,500,000	488,018	1,060,731	5,894,805	402,993	817,078
Taxes on property	10,995,000	986,299	1,789,873	10,332,233	930,087	1,752,229
Estate, inheritance and gift taxes						
Donations tax	30,000	2,055	4,228	47,020	3,087	5,253
Estate duty	450,000	43,321	84,343	747,393	46,519	80,895
Taxes on financial and capital transactions						
Marketable securities tax	3,465,000	228,838	468,861	2,763,860	213,097	524,477
Transfer duties	7,050,000	712,085	1,232,441	6,773,960	667,384	1,141,604
Domestic taxes on goods and services	199,210,000	15,071,720	28,578,686	174,648,177	13,322,956	24,122,323
Value added tax	155,068,000	12,000,016	21,764,632	134,505,942	10,125,689	17,745,438
Specific excise duties						
Beer	5,274,000	386,513	623,059	4,795,442	600,810	600,927
Sorghum beer and sorghum flour	45,450	3,794	3,977	43,359	6,859	7,388
Wine and other fermented beverages	855,000	147,424	226,292	1,031,610	80,537	147,503
Spirits	2,434,400	146,466	355,636	2,016,802	148,360	317,198
Cigarettes and cigarette tobacco	7,481,000	396,367	1,229,907	6,783,521	470,576	1,181,777
Pipe tobacco and cigars	437,900	25,565	79,534	410,080	25,192	71,696
Petroleum products	970,600	71,539	144,251	841,960	32,580	140,742
Revenue from neighbouring countries	294,000	-	-	394,113	-	-
Ad valorem excise duties	1,415,000	3,967	348,629	1,282,664	18,136	331,396
Levies on fuel	23,937,650	1,844,825	3,707,607	21,864,017	1,771,110	3,494,665
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	520,000	44,043	91,960	484,933	41,678	81,459
Plastic bag levy	82,000	1,052	3,053	75,129	1,429	2,134
Mining leases and ownership						
Other mines	165,000	-	-	(33,515)	-	-
Other						
Universal Service Fund	230,000	149	149	152,120	-	-
Taxes on international trade and transactions	27,485,000	1,967,650	3,350,401	24,033,588	1,742,740	2,704,533
Import duties						
Customs duties	27,084,000	1,927,160	3,206,649	23,665,237	1,710,531	2,570,489
Other						
Miscellaneous customs and excise receipts	401,000	40,490	143,719	368,341	32,209	134,044
Diamond export duties	-	-	33	10	-	-
Other taxes	222,000	65,968	100,682	614,548	51,590	92,424
Stamp duties and fees	222,000	65,968	100,682	614,548	51,590	92,424
Unallocated tax revenue	-	45,237	17,715	331,720	14,107	35,036
Total tax revenue (gross)	556,562,000	33,481,402	64,707,075	495,488,432	29,629,844	55,538,084
Less: SACU payments	23,053,000	-	5,763,249	25,194,940	-	4,937,382
Total tax revenue (net of SACU payments)	533,509,000	33,481,402	58,943,826	470,293,492	29,629,844	50,600,702
Departmental revenue	11,092,638	773,564	1,364,101	10,648,776	382,220	822,001
Sales of goods and services other than capital assets						
Administrative fees	1,935,642	250,326	316,351	1,939,925	23,841	70,663
Other sales	404,072	44,695	76,697	431,084	44,357	77,083
Selling of scrap or waste and other used current goods	85,634	1,631	3,544	68,539	310	794
Transfers received	206	240	710	224	-	-
Fines penalties and forfeits	450,860	35,913	60,195	406,802	21,188	82,483
Interest, dividends and rent on land						
Interest	4,622,400	343,510	710,684	4,353,069	118,999	235,107
Dividends	1,489,315	171	1,856	1,475,768	-	-
Rent on land	197,094	9,336	69,931	184,951	13,849	77,774
Sales of capital assets	11,818	829	6,254	35,527	1,309	1,951
Financial transactions in assets and liabilities	1,895,597	86,913	117,879	1,752,887	158,367	276,146
Total national government revenue	544,601,638	34,254,966	60,307,927	480,942,268	30,012,064	51,422,703
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		34,254,966	60,307,927	480,942,268	30,012,064	51,422,703
Departmental revenue received but not yet paid to the National Revenue Fund		166,384	(71,268)	62,611	108,416	105,314
Revenue collected on behalf of the Provincial Authorities		1,107	2,114	29,362	899	1,805
Revenue collected on behalf of the Road Accident Fund (RAF)		623,011	1,203,860	5,905,631	302,320	302,329
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		716,522	1,360,516	7,864,468	605,997	1,166,389
Total net revenue		35,761,990	62,803,149	494,804,340	31,029,696	52,998,540
Cash balance National Revenue Fund		127,160	83,548	(223,770)	(111,202)	(242,810)
Provincial revenue collected by SARS and transferred by National Treasury for April		(1,007)	(1,996)	(29,266)	(906)	(1,800)
Direct transfer from National Revenue Fund to the Road Accident Fund		(580,849)	(1,144,675)	(5,341,805)	-	-
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(688,005)	(1,373,455)	(7,856,659)	(650,363)	(1,214,088)
Other departments: Customs and Excise excluded from SARS revenue		12,045	12,045	(8,015)	(761)	(1,290)
Recovery of criminal assets added as part of cash revenue in statement 5		741	2,208	(20,811)	3,379	3,447
Revenue collected according to table 5		34,632,075	60,380,824	481,324,014	30,269,843	51,541,999

1. Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the databases

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 department.

7. Include SARS recoupment of Road Accident Fund levies