

Table 1 Revenue

R' thousand	2007/08			2006/07		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
<b>Taxes on income and profits</b>	<b>312,150,000</b>	<b>17,177,284</b>	<b>90,456,696</b>	<b>279,633,361</b>	<b>15,200,816</b>	<b>76,494,216</b>
Income tax on persons and individuals	156,535,000	13,230,498	48,872,515	140,761,538	10,422,270	40,685,531
Tax on corporate income						
Companies	139,615,000	3,657,715	34,904,331	120,110,901	3,780,864	29,647,972
Secondary tax on companies	16,000,000	287,401	6,503,603	15,558,441	995,902	5,234,352
Tax on retirement funds	-	505	173,062	3,201,825	1,780	926,361
Small business tax amnesty	-	1,165	3,185	656	-	-
<b>Taxes on payroll and workforce</b>	<b>6,500,000</b>	<b>401,348</b>	<b>2,072,829</b>	<b>5,894,805</b>	<b>543,093</b>	<b>1,778,313</b>
Skills development levy	6,500,000	401,348	2,072,829	5,894,805	543,093	1,778,313
<b>Taxes on property</b>	<b>10,995,000</b>	<b>1,127,096</b>	<b>3,969,523</b>	<b>10,332,233</b>	<b>902,049</b>	<b>3,551,229</b>
Estate, inheritance and gift taxes						
Donations tax	30,000	2,266	9,319	47,020	4,284	16,874
Estate duty	450,000	86,353	214,253	747,393	52,820	203,101
Taxes on financial and capital transactions						
Marketable securities tax	3,465,000	330,153	1,097,655	2,763,860	292,973	1,068,116
Transfer duties	7,050,000	708,324	2,648,296	6,773,960	551,972	2,263,138
<b>Domestic taxes on goods and services</b>	<b>199,210,000</b>	<b>15,241,496</b>	<b>57,802,700</b>	<b>174,648,177</b>	<b>14,141,002</b>	<b>51,773,230</b>
Value added tax	155,068,000	11,715,068	44,085,718	134,505,942	11,041,645	39,380,721
Specific excise duties						
Beer	5,274,000	417,787	1,436,716	4,795,442	328,093	1,272,522
Sorghum beer and sorghum flour	45,450	3,121	10,399	43,359	765	11,963
Wine and other fermented beverages	855,000	91,072	419,375	1,031,610	68,867	290,462
Spirits	2,434,400	108,203	705,634	2,016,802	84,809	605,144
Cigarettes and cigarette tobacco	7,481,000	559,094	2,308,579	6,783,521	490,872	2,080,655
Pipe tobacco and cigars	437,900	35,692	138,301	410,080	29,753	127,778
Petroleum products	970,600	71,131	286,468	841,960	71,071	280,362
Revenue from neighbouring countries	294,000	14,661	34,820	394,113	50,722	50,722
Ad valorem excise duties	1,415,000	308,990	657,804	1,282,664	292,927	624,342
Levies on fuel	23,937,650	1,875,624	7,526,745	21,864,017	1,745,902	6,893,773
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	520,000	37,319	167,231	484,933	37,288	156,977
Plastic bag levy	82,000	3,734	24,577	75,129	(81,973)	17,548
Mining leases and ownership						
Other mines	165,000	-	184	(33,515)	(19,739)	(19,739)
Other						
Universal Service Fund	230,000	-	149	152,120	-	-
<b>Taxes on international trade and transactions</b>	<b>27,485,000</b>	<b>2,255,463</b>	<b>7,905,094</b>	<b>24,033,588</b>	<b>1,870,782</b>	<b>6,670,563</b>
Import duties						
Customs duties	27,084,000	2,180,742	7,620,466	23,665,237	1,824,112	6,377,466
Other						
Miscellaneous customs and excise receipts	401,000	74,721	284,595	368,341	46,670	293,087
Diamond export duties	-	-	33	10	-	10
<b>Other taxes</b>	<b>222,000</b>	<b>102,178</b>	<b>255,056</b>	<b>614,548</b>	<b>60,421</b>	<b>193,633</b>
Stamp duties and fees	222,000	102,178	255,056	614,548	60,421	193,633
Unallocated tax revenue	-	(177,015)	36,937	331,720	37,452	69,984
<b>Total tax revenue (gross)</b>	<b>556,562,000</b>	<b>36,127,850</b>	<b>162,498,835</b>	<b>495,488,432</b>	<b>32,755,615</b>	<b>140,531,168</b>
Less: SACU payments	23,053,000	5,763,249	13,186,067	25,194,940	4,937,382	9,874,764
<b>Total tax revenue (net of SACU payments)</b>	<b>533,509,000</b>	<b>30,364,601</b>	<b>149,312,768</b>	<b>470,293,492</b>	<b>27,818,233</b>	<b>130,656,404</b>
<b>Departmental revenue</b>	<b>11,092,638</b>	<b>1,922,180</b>	<b>3,788,106</b>	<b>10,648,776</b>	<b>1,479,414</b>	<b>2,978,016</b>
Sales of goods and services other than capital assets						
Administrative fees	1,935,642	340,102	678,326	1,939,925	41,876	451,666
Other sales	404,072	30,811	157,325	431,084	28,915	133,466
Selling of scrap or waste and other used current goods	85,634	644	10,040	68,539	408	1,571
Transfers received	206	397	1,124	224	35	35
Fines penalties and forfeits	450,860	36,109	168,431	406,802	26,147	169,203
Interest, dividends and rent on land						
Interest	4,622,400	28,791	1,061,392	4,353,069	272,536	717,435
Dividends	1,489,315	1,242,285	1,244,142	1,475,768	1,035,238	1,035,238
Rent on land	197,094	7,852	80,287	184,951	5,768	86,222
Sales of capital assets	11,818	3,537	10,439	35,527	571	5,362
Financial transactions in assets and liabilities	1,895,597	231,652	376,600	1,752,887	67,920	377,818
<b>Total national government revenue</b>	<b>544,601,638</b>	<b>32,286,781</b>	<b>153,100,874</b>	<b>480,942,268</b>	<b>29,297,647</b>	<b>133,634,420</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>32,286,781</b>	<b>153,100,874</b>	<b>480,942,268</b>	<b>29,297,647</b>	<b>133,634,420</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(311,952)	(25,456)	62,611	120,700	(89,651)
Revenue collected on behalf of the Provincial Authorities		1,605	4,640	29,362	775	3,376
Revenue collected on behalf of the Road Accident Fund (RAF) for June		641,080	2,524,877	5,905,631	626,423	1,509,821
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		706,512	2,792,597	7,864,468	619,000	2,414,013
<b>Total net revenue</b>		<b>33,324,026</b>	<b>158,397,532</b>	<b>494,804,340</b>	<b>30,664,545</b>	<b>137,471,979</b>
Cash balance National Revenue Fund		303,386	(3,226)	(223,770)	2,550,119	(508,131)
Provincial revenue collected by SARS and transferred by National Treasury for June		(891)	(3,993)	(29,266)	(796)	(3,495)
Direct transfer from National Revenue Fund to the Road Accident Fund		(679,937)	(2,447,623)	(5,341,805)	(581,069)	(883,389)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(716,069)	(2,802,817)	(7,856,659)	(470,572)	(2,295,278)
Other departments: Customs and Excise excluded from SARS revenue		(694)	10,649	(8,015)	(543)	(2,385)
Recovery of criminal assets added as part of cash revenue in statement E		596	(17,506)	(20,811)	697	7,115
<b>Revenue collected according to table 5</b>		<b>32,230,417</b>	<b>153,133,016</b>	<b>481,324,014</b>	<b>32,162,381</b>	<b>133,786,416</b>

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 department.

7. Include SARS recoupment of Road Accident Fund levies