

Table 1 Revenue

R thousand	Revised estimate	2007/08							Year to date
		April	May	June	July	August	September	October	
Taxes on income and profits	327,270,000	14,952,478	14,856,510	43,470,425	17,177,284	22,359,109	38,803,837	21,880,796	173,500,439
Income tax on persons and individuals	167,800,000	11,516,673	12,046,043	12,078,689	13,230,533	14,975,904	16,070,974	14,177,709	94,096,525
Tax on corporate income									
Companies	141,300,000	810,298	1,475,962	28,960,969	3,657,680	6,050,661	20,500,212	6,746,846	68,202,628
Secondary tax on companies	18,000,000	2,622,586	1,201,913	2,391,703	287,401	1,345,710	2,230,384	952,349	11,032,046
Tax on retirement funds	160,000	2,306	131,769	38,482	505	(14,095)	966	3,186	163,119
Small business tax amnesty	10,000	615	823	582	1,165	929	1,301	706	6,121
Taxes on payroll and workforce	6,800,000	572,713	488,018	610,750	401,348	493,100	613,474	498,398	3,677,801
Skills development levy	6,800,000	572,713	488,018	610,750	401,348	493,100	613,474	498,398	3,677,801
Taxes on property	12,080,000	803,574	986,299	1,052,554	1,127,096	1,029,059	951,858	1,123,273	7,073,713
Estate, inheritance and gift taxes									
Donations tax	30,000	2,173	2,055	2,825	2,266	(2,088)	2,576	1,638	11,445
Estate duty	600,000	41,022	43,321	43,557	86,353	50,031	44,982	85,088	394,354
Taxes on financial and capital transactions									
Marketable securities tax	3,700,000	240,023	228,838	298,641	330,153	307,010	332,099	313,340	2,050,104
Transfer duties	7,750,000	520,356	712,085	707,531	708,324	674,106	572,201	723,207	4,617,810
Domestic taxes on goods and services	191,112,000	13,506,966	15,071,720	13,982,518	15,241,496	14,493,652	15,804,901	16,230,013	104,331,266
Value added tax	147,000,000	9,764,616	12,000,016	10,606,018	11,715,068	11,097,716	12,446,521	12,392,195	80,022,150
Specific excise duties									
Beer	5,352,600	236,546	386,513	395,870	417,787	404,009	399,452	398,612	2,638,789
Sorghum beer and sorghum flour	35,700	183	3,794	3,301	3,121	3,308	182	3,941	17,830
Wine and other fermented beverages	1,126,600	78,868	147,424	102,011	91,072	(5,063)	61,437	102,734	578,483
Spirits	2,447,000	209,170	146,466	241,795	108,203	173,016	167,697	171,346	1,217,693
Cigarettes and cigarette tobacco	7,882,300	833,540	396,367	519,578	559,094	671,305	518,798	592,427	4,091,109
Pipe tobacco and cigars	407,800	53,949	25,665	23,075	35,692	20,725	20,303	26,532	205,861
Petroleum products	948,200	72,712	71,539	71,086	71,131	71,334	77,937	76,135	511,874
Revenue from neighbouring countries	299,800	-	-	20,159	14,661	-	-	16,402	51,222
Ad valorem excise duties	1,415,000	344,662	3,967	185	308,990	85	94	362,250	1,020,233
Levies on fuel	23,200,000	1,862,782	1,844,825	1,943,514	1,875,624	1,847,487	2,067,477	2,010,685	13,452,394
Taxes on use of goods or permission to use goods or to perform activities									
Air departure tax	520,000	47,917	44,043	37,952	37,319	28,170	28,172	74,004	297,577
Plastic bag levy	82,000	2,001	1,052	17,990	3,734	1,783	16,831	2,750	45,941
Mining leases and ownership									
Other mines	165,000	-	-	184	-	-	-	-	184
Other	230,000	-	149	-	-	179,777	-	-	179,926
Universal Service Fund									
Taxes on international trade and transactions	28,001,000	1,382,751	1,967,650	2,299,230	2,255,463	2,395,684	2,279,501	2,698,810	15,279,089
Import duties									
Customs duties	27,600,000	1,279,489	1,927,160	2,233,075	2,180,742	2,377,572	2,104,662	2,490,973	14,593,673
Other									
Miscellaneous customs and excise receipts	401,000	103,229	40,490	66,155	74,721	18,112	174,839	207,837	685,383
Diamond export duties	-	33	-	-	-	-	-	-	33
Other taxes	800,000	34,714	65,968	52,196	102,178	43,719	26,873	44,488	370,136
Stamp duties and fees	800,000	34,714	65,968	52,196	102,178	43,719	26,873	44,488	370,136
Unallocated tax revenue	-	(27,523)	45,237	196,237	(177,015)	27,063	802,867	(554,236)	312,630
Total tax revenue (gross)	566,063,000	31,225,673	33,481,402	61,663,910	36,127,850	40,841,386	59,283,311	41,921,541	304,545,073
Less: SACU payments	24,712,567	5,763,249	-	1,659,569	5,763,249	-	-	5,763,249	18,949,316
Total tax revenue (net of SACU payments)	541,350,433	25,462,424	33,481,402	60,004,341	30,364,601	40,841,386	59,283,311	36,158,292	285,595,757
Departmental revenue	11,797,295	590,537	773,564	501,825	1,922,180	1,061,367	859,893	696,213	6,405,539
Sales of goods and services other than capital assets									
Administrative fees	2,418,755	66,025	250,326	21,873	340,102	487,500	43,551	47,357	1,256,734
Other sales	491,715	32,002	44,695	49,817	30,811	25,800	62,734	39,845	285,704
Selling of scrap or waste and other used current goods	80,000	1,913	1,631	5,852	644	1,364	3,699	126,901	142,004
Transfers received	3,270	470	240	17	397	778	110	110	2,012
Fines penalties and forfeits	445,514	24,282	35,913	72,127	36,109	23,011	31,315	23,887	246,644
Interest, dividends and rent on land									
Interest	4,970,076	367,174	343,510	321,917	28,791	464,796	345,059	501,972	2,373,219
Dividends	1,522,536	1,685	171	1	1,242,285	-	100,709	(1,771)	1,344,680
Rent on land	218,786	60,595	9,336	2,504	7,852	16,780	12,325	5,473	114,865
Sales of capital assets	65,838	5,425	829	648	3,537	12,692	9,788	1,056	33,975
Financial transactions in assets and liabilities	1,580,805	30,966	86,913	27,069	231,652	28,546	250,673	(50,217)	605,702
Total national government revenue	553,147,728	26,052,961	34,254,966	60,506,166	32,286,781	41,902,753	60,143,164	36,854,505	292,001,297
Reconciliation to total net revenue and revenue collected on table 5									
Total national government revenue		26,052,961	34,254,966	60,506,166	32,286,781	41,902,753	60,143,164	36,854,505	292,001,297
Departmental revenue received but not yet paid to the National Revenue Fund		(237,652)	166,384	357,764	(311,952)	(92,126)	84,093	596,103	562,614
Revenue collected on behalf of the Provincial Authorities		1,007	1,107	921	1,605	1,161	1,143	1,601	8,545
Revenue collected on behalf of the Road Accident Fund (RAF) for September		580,849	623,011	679,937	641,080	625,128	728,382	686,867	4,565,254
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		643,994	716,522	725,569	706,512	721,925	736,461	730,956	4,981,939
Total net revenue		27,041,159	35,761,990	62,270,357	33,324,026	43,158,841	61,693,243	38,870,032	302,119,648
Cash balance National Revenue Fund		(43,612)	127,160	(390,160)	303,386	(182,695)	(955,577)	1,317,578	176,080
Provincial revenue collected by SARS and transferred by National Treasury for September		(989)	(1,007)	(1,106)	(891)	(1,617)	(1,161)	(1,161)	(7,932)
Direct transfer from National Revenue Fund to the Road Accident Fund		(563,826)	(580,849)	(623,011)	(679,937)	(641,079)	(625,128)	(728,382)	(4,442,212)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(685,450)	(688,005)	(713,293)	(716,069)	(739,911)	(732,430)	(702,505)	(4,977,663)
Other departments: Customs and Excise - excluded from SARS revenue		-	(702)	(694)	-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5		1,467	741	(20,310)	596	1,310	3,789	6,674	(5,733)
Revenue collected according to table 5		25,748,749	34,632,075	60,521,775	32,220,417	41,594,849	59,382,736	38,762,236	292,872,837

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