

Table 1 Revenue

R thousand	1)	2007/08			2006/07		
		Revised estimate	October	Year to date	Audited outcome	October	Year to date
<b>Taxes on income and profits</b>		<b>327,270,000</b>	<b>21,880,796</b>	<b>173,500,439</b>	<b>279,990,516</b>	<b>17,376,812</b>	<b>146,206,093</b>
Income tax on persons and individuals		167,800,000	14,197,615	94,096,525	141,397,080	11,342,495	76,975,201
Tax on corporate income							
Companies		141,300,000	6,726,940	68,202,629	120,110,900	4,402,289	58,276,979
Secondary tax on companies		18,000,000	952,349	11,032,045	15,291,351	1,603,049	9,556,616
Tax on retirement funds		160,000	3,186	163,119	3,190,529	28,979	1,397,297
Small business tax amnesty		10,000	706	6,121	657	-	-
<b>Taxes on payroll and workforce</b>		<b>6,800,000</b>	<b>498,398</b>	<b>3,677,801</b>	<b>5,597,401</b>	<b>483,520</b>	<b>3,139,116</b>
Skills development levy		6,800,000	498,398	3,677,801	5,597,401	483,520	3,139,116
<b>Taxes on property</b>		<b>12,080,000</b>	<b>1,123,273</b>	<b>7,073,714</b>	<b>10,332,290</b>	<b>819,830</b>	<b>5,952,528</b>
Estate, inheritance and gift taxes							
Donations tax		30,000	1,638	11,445	47,022	6,475	28,070
Estate duty		600,000	85,088	394,354	747,447	59,591	404,803
Taxes on financial and capital transactions							
Marketable securities tax		3,700,000	313,340	2,050,104	2,763,861	184,929	1,628,558
Transfer duties		7,750,000	723,207	4,617,810	6,773,960	568,835	3,891,097
<b>Domestic taxes on goods and services</b>		<b>191,112,000</b>	<b>16,230,013</b>	<b>104,331,266</b>	<b>174,637,857</b>	<b>14,239,759</b>	<b>94,767,195</b>
Value added tax		147,000,000	12,392,195	80,022,150	134,462,599	10,849,601	72,688,812
Specific excise duties							
Beer		5,352,600	398,612	2,638,789	4,795,442	399,042	2,404,422
Sorghum beer and sorghum flour		35,700	3,941	17,830	43,357	4,055	26,080
Wine and other fermented beverages		1,126,600	102,734	578,483	1,031,611	83,205	456,787
Spirits		2,447,000	171,346	1,217,693	2,016,802	135,778	1,025,919
Cigarettes and cigarette tobacco		7,882,300	592,427	4,091,109	6,783,519	461,621	3,646,850
Pipe tobacco and cigars		407,800	26,532	205,861	410,079	35,828	232,066
Petroleum products		948,200	76,135	511,874	846,608	67,292	494,857
Revenue from neighbouring countries		299,800	16,402	51,222	441,978	132,741	187,378
Ad valorem excise duties		1,415,000	362,250	1,020,233	1,282,664	333,436	958,157
Levies on fuel	7)	23,200,000	2,010,685	13,452,394	21,844,642	1,696,479	12,216,310
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		520,000	74,004	297,577	484,823	25,423	258,645
Plastic bag levy		82,000	2,750	45,941	75,128	6,961	38,824
Mining leases and ownership							
Other mines		165,000	-	184	(33,516)	-	(19,739)
Other							
Universal Service Fund		230,000	-	179,926	152,120	8,297	151,827
<b>Taxes on international trade and transactions</b>		<b>28,001,000</b>	<b>2,698,810</b>	<b>15,279,089</b>	<b>24,002,207</b>	<b>2,112,429</b>	<b>13,383,881</b>
Import duties							
Customs duties		27,600,000	2,490,973	14,593,673	23,697,003	2,234,766	12,899,339
Other							
Miscellaneous customs and excise receipts	3)	401,000	207,837	685,383	305,194	(122,337)	484,532
Diamond export duties		-	-	33	10	-	10
<b>Other taxes</b>		<b>800,000</b>	<b>44,488</b>	<b>370,136</b>	<b>615,670</b>	<b>60,323</b>	<b>355,607</b>
Stamp duties and fees		800,000	44,488	370,136	615,670	60,323	355,607
Unallocated tax revenue	1), 4)	-	(554,236)	312,629	339,171	30,745	156,843
<b>Total tax revenue (gross)</b>		<b>566,063,000</b>	<b>41,921,541</b>	<b>304,545,074</b>	<b>495,515,111</b>	<b>35,123,418</b>	<b>263,961,263</b>
Less: SACU payments	5)	24,712,567	5,763,249	18,949,316	25,194,939	4,951,987	14,832,419
<b>Total tax revenue (net of SACU payments)</b>		<b>541,350,433</b>	<b>36,158,292</b>	<b>285,595,758</b>	<b>470,320,172</b>	<b>30,171,431</b>	<b>249,128,844</b>
<b>Departmental revenue</b>	6)	<b>11,797,295</b>	<b>696,213</b>	<b>6,405,539</b>	<b>10,880,533</b>	<b>533,082</b>	<b>5,266,382</b>
Sales of goods and services other than capital assets							
Administrative fees		2,418,755	47,357	1,256,734	2,244,809	42,099	933,378
Other sales		491,715	39,845	285,704	344,504	31,328	235,546
Selling of scrap or waste and other used current goods		80,000	126,901	142,004	64,734	57,036	59,446
Transfers received		3,270	110	2,012	548	-	48
Fines penalties and forfeits		445,514	23,887	246,644	417,121	23,130	267,609
Interest, dividends and rent on land							
Interest		4,970,076	501,972	2,373,219	4,357,083	391,798	1,817,699
Dividends		1,522,536	(171)	1,344,680	1,476,828	-	1,051,171
Rent on land		218,786	5,473	114,865	192,620	3,554	111,574
Sales of capital assets		65,838	1,056	33,975	38,785	456	7,564
Financial transactions in assets and liabilities		1,580,805	(50,217)	605,702	1,743,501	(16,319)	782,349
<b>Total national government revenue</b>		<b>553,147,728</b>	<b>36,854,505</b>	<b>292,001,297</b>	<b>481,200,705</b>	<b>30,704,513</b>	<b>254,395,226</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>							
<b>Total national government revenue</b>			<b>36,854,505</b>	<b>292,001,297</b>	<b>481,200,705</b>	<b>30,704,513</b>	<b>254,395,226</b>
Departmental revenue received but not yet paid to the National Revenue Fund			596,103	562,614	(172,659)	(26,249)	(125,149)
Revenue collected on behalf of the Provincial Authorities			1,601	8,545	29,363	1,323	6,627
Revenue collected on behalf of the Road Accident Fund (RAF) for September			686,867	4,565,254	5,905,632	530,128	3,125,318
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			730,956	4,981,939	7,854,291	666,593	4,395,059
<b>Total net revenue</b>			<b>38,870,032</b>	<b>302,119,648</b>	<b>494,817,331</b>	<b>31,876,308</b>	<b>261,797,081</b>
Cash balance National Revenue Fund			1,317,578	176,080	(276,865)	785,758	(230,306)
Provincial revenue collected by SARS and transferred by National Treasury for September			(1,161)	(7,932)	(29,266)	(852)	(6,198)
Direct transfer from National Revenue Fund to the Road Accident Fund			(728,382)	(4,442,212)	(5,341,805)	(585,764)	(2,595,190)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(702,505)	(4,977,663)	(7,856,659)	(642,883)	(4,407,054)
Other departments: Customs and Excise excluded from SARS revenue				10,649	(8,014)	(681)	(4,734)
Recovery of criminal assets added as part of cash revenue in statement 5			6,674	(5,733)	19,291	3,088	14,184
<b>Revenue collected according to table 5</b>			<b>38,762,236</b>	<b>292,872,837</b>	<b>481,324,014</b>	<b>31,434,974</b>	<b>254,567,783</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.