

Table 1 Revenue

R thousand	2007/08			2006/07		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	327,270,000	17,218,882	190,719,321	279,990,516	14,956,042	161,162,135
Income tax on persons and individuals	167,800,000	12,523,786	106,620,311	141,397,080	11,079,717	88,054,918
Tax on corporate income						
Companies	141,300,000	2,299,760	70,502,388	120,110,900	2,150,526	60,427,505
Secondary tax on companies	18,000,000	2,396,354	13,428,400	15,291,351	1,265,609	10,822,252
Tax on retirement funds	160,000	(1,378)	161,741	3,190,529	460,190	1,857,487
Small business tax amnesty	10,000	360	6,481	657	-	-
Taxes on payroll and workforce	6,800,000	561,437	4,239,238	5,597,401	468,898	3,608,014
Skills development levy	6,800,000	561,437	4,239,238	5,597,401	468,898	3,608,014
Taxes on property	12,080,000	1,185,928	8,259,641	10,332,290	896,826	6,849,354
Estate, inheritance and gift taxes						
Donations tax	30,000	6,045	17,490	47,022	2,628	30,698
Estate duty	600,000	86,619	480,973	747,447	67,082	471,885
Taxes on financial and capital transactions						
Marketable securities tax	3,700,000	390,989	2,441,093	2,763,861	180,603	1,809,161
Transfer duties	7,750,000	702,275	5,320,085	6,773,960	646,513	4,537,610
Domestic taxes on goods and services	191,112,000	18,131,124	122,462,390	174,637,857	15,199,618	109,966,813
Value added tax	147,000,000	14,328,219	94,350,369	134,462,599	11,934,574	84,623,886
Specific excise duties						
Beer	5,352,600	460,580	3,099,369	4,795,442	457,926	2,862,348
Sorghum beer and sorghum flour	35,700	3,436	21,266	43,357	3,480	29,560
Wine and other fermented beverages	1,126,600	99,542	678,025	1,031,611	76,996	533,783
Spirits	2,447,000	172,463	1,390,156	2,016,802	146,241	1,172,160
Cigarettes and cigarette tobacco	7,882,300	806,636	4,897,745	6,783,519	628,304	4,275,154
Pipe tobacco and cigars	407,800	63,729	269,590	410,079	31,746	263,812
Petroleum products	948,200	76,228	588,102	846,608	66,811	561,668
Revenue from neighbouring countries	299,800	3,362	54,584	441,978	56,234	243,612
Ad valorem excise duties	1,415,000	589	1,020,822	1,282,664	(410)	957,747
Levies on fuel	23,200,000	1,999,607	15,452,001	21,844,642	1,744,360	13,960,670
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	520,000	59,469	357,046	484,823	50,399	309,044
Plastic bag levy	82,000	1,539	47,480	75,128	2,670	41,494
Mining leases and ownership						
Other mines	165,000	55,725	55,909	(33,516)	-	(19,739)
Other						
Universal Service Fund	230,000	-	179,926	152,120	287	152,114
Taxes on international trade and transactions	28,001,000	2,481,600	17,760,689	24,002,207	2,372,386	15,756,267
Import duties						
Customs duties	27,600,000	2,565,064	17,158,737	23,697,003	2,604,904	15,504,243
Other						
Miscellaneous customs and excise receipts	401,000	(83,464)	601,919	305,194	(232,518)	252,014
Diamond export duties	-	-	33	10	-	10
Other taxes	800,000	49,639	419,775	615,670	52,225	407,832
Stamp duties and fees	800,000	49,639	419,775	615,670	52,225	407,832
Unallocated tax revenue	-	106,220	418,850	339,171	14,318	171,161
Total tax revenue (gross)	566,063,000	39,734,830	344,279,903	495,515,111	33,960,313	297,921,576
Less: SACU payments	24,712,567	-	18,949,316	25,194,939	-	14,832,419
Total tax revenue (net of SACU payments)	541,350,433	39,734,830	325,330,587	470,320,172	33,960,313	283,089,157
Departmental revenue	11,797,295	807,110	7,212,649	10,880,533	1,029,456	6,295,838
Sales of goods and services other than capital assets						
Administrative fees	2,418,755	50,535	1,307,269	2,244,809	66,248	999,626
Other sales	491,715	43,326	329,030	344,504	33,540	269,086
Selling of scrap or waste and other used current goods	80,000	2,052	144,056	64,734	1,183	60,629
Transfers received	3,270	100	2,112	548	-	48
Fines penalties and forfeits	445,514	18,813	265,457	417,121	37,656	305,265
Interest, dividends and rent on land						
Interest	4,970,076	463,912	2,837,131	4,357,083	483,195	2,300,894
Dividends	1,522,536	-	1,344,680	1,476,828	-	1,051,171
Rent on land	218,786	19,921	134,786	192,620	16,670	128,244
Sales of capital assets	65,838	47,753	81,728	38,785	731	8,295
Financial transactions in assets and liabilities	1,580,805	160,698	766,400	1,743,501	390,233	1,172,582
Total national government revenue	553,147,728	40,541,940	332,543,237	481,200,705	34,989,769	289,384,995
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		40,541,940	332,543,237	481,200,705	34,989,769	289,384,995
Departmental revenue received but not yet paid to the National Revenue Fund		(526,195)	36,419	(172,659)	(385,755)	(510,904)
Revenue collected on behalf of the Provincial Authorities		3,987	12,532	29,363	4,821	11,448
Revenue collected on behalf of the Road Accident Fund (RAF) for October		685,005	5,250,259	5,905,632	471,644	3,596,962
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		773,108	5,755,047	7,854,291	657,127	5,052,186
Total net revenue		41,477,845	343,597,493	494,817,331	35,737,606	297,534,687
Cash balance National Revenue Fund		(479,689)	(303,609)	(276,865)	306,929	76,623
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,568)	(9,500)	(29,266)	(1,323)	(7,521)
Direct transfer from National Revenue Fund to the Road Accident Fund		(686,867)	(5,129,079)	(5,341,805)	(530,128)	(3,125,318)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(795,223)	(5,772,886)	(7,856,659)	(679,175)	(5,086,229)
Other departments: Customs and Excise excluded from SARS revenue			10,649	(8,014)	(830)	(5,564)
Recovery of criminal assets added as part of cash revenue in statement 5		16,594	10,861	19,291	365	14,549
Revenue collected according to table 5		39,531,092	332,403,929	481,324,014	34,833,444	289,401,227

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