

Table 1 Revenue

R thousand	2007/08			2006/07		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	327,270,000	49,481,953	240,201,271	279,990,516	39,310,660	200,472,795
Income tax on persons and individuals	167,800,000	14,474,413	121,086,806	141,397,080	12,803,889	100,858,807
Tax on corporate income						
Companies	141,300,000	33,669,438	104,179,741	120,110,900	24,919,761	85,347,266
Secondary tax on companies	18,000,000	1,335,671	14,764,071	15,291,351	1,366,776	12,189,001
Tax on retirement funds	160,000	1,760	163,501	3,190,529	220,234	2,077,721
Small business tax amnesty	10,000	671	7,152	657	-	-
Taxes on payroll and workforce	6,800,000	420,206	4,659,444	5,597,401	471,812	4,079,826
Skills development levy	6,800,000	420,206	4,659,444	5,597,401	471,812	4,079,826
Taxes on property	12,080,000	913,587	9,173,228	10,332,290	753,194	7,602,548
Estate, inheritance and gift taxes						
Donations tax	30,000	2,709	20,199	47,022	2,203	32,901
Estate duty	600,000	71,695	552,668	747,447	101,206	573,091
Taxes on financial and capital transactions						
Marketable securities tax	3,700,000	406,624	2,847,717	2,763,861	238,044	2,047,205
Transfer duties	7,750,000	432,559	5,752,644	6,773,960	411,741	4,949,351
Domestic taxes on goods and services	191,112,000	16,806,032	139,268,422	174,637,857	14,364,722	124,331,535
Value added tax	147,000,000	13,035,919	107,386,288	134,462,599	11,163,909	95,787,295
Specific excise duties						
Beer	5,352,600	518,688	3,618,057	4,795,442	458,464	3,320,812
Sorghum beer and sorghum flour	35,700	613	21,879	43,357	2,962	32,522
Wine and other fermented beverages	1,126,600	114,827	792,852	1,031,611	100,472	634,255
Spirits	2,447,000	215,845	1,606,001	2,016,802	172,108	1,344,268
Cigarettes and cigarette tobacco	7,882,300	565,735	5,463,480	6,783,519	478,736	4,753,890
Pipe tobacco and cigars	407,800	1,022	270,612	410,079	37,425	301,237
Petroleum products	948,200	81,650	669,752	846,608	71,372	633,040
Revenue from neighbouring countries	299,800	-	54,584	441,978	15,842	259,454
Ad valorem excise duties	1,415,000	96	1,020,918	1,282,664	507	958,254
Levies on fuel	23,200,000	2,216,431	17,668,432	21,844,642	1,800,067	15,760,737
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	520,000	45,992	403,038	484,823	49,394	358,438
Plastic bag levy	82,000	9,207	56,687	75,128	13,457	54,951
Mining leases and ownership						
Other mines	165,000	7	55,916	(33,516)	7	(19,732)
Other						
Universal Service Fund	230,000	-	179,926	152,120	-	152,114
Taxes on international trade and transactions	28,001,000	2,277,761	20,038,450	24,002,207	2,141,641	17,897,908
Import duties						
Customs duties	27,600,000	2,071,180	19,229,917	23,697,003	2,000,152	17,504,395
Other						
Miscellaneous customs and excise receipts	401,000	206,581	808,500	305,194	141,489	393,503
Diamond export duties	-	-	33	10	-	10
Other taxes	800,000	26,373	446,148	615,670	47,159	454,991
Stamp duties and fees	800,000	26,373	446,148	615,670	47,159	454,991
Unallocated tax revenue	-	(209,117)	209,729	339,171	25,157	196,318
Total tax revenue (gross)	566,063,000	69,716,795	413,996,692	495,515,111	57,114,345	355,035,921
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	69,716,795	395,047,376	470,320,172	57,114,345	340,203,502
Departmental revenue	11,797,295	1,074,357	8,287,006	10,880,533	1,303,150	7,598,988
Sales of goods and services other than capital assets						
Administrative fees	2,418,755	427,927	1,735,196	2,244,809	380,400	1,380,026
Other sales	491,715	37,296	366,326	344,504	27,395	296,481
Selling of scrap or waste and other used current goods	80,000	3,568	147,624	64,734	462	61,091
Transfers received	3,270	-	2,112	548	100	148
Fines penalties and forfeits	445,514	19,587	285,044	417,121	16,562	321,827
Interest, dividends and rent on land						
Interest	4,970,076	542,831	3,379,962	4,357,083	453,494	2,754,388
Dividends	1,522,536	-	1,344,680	1,476,828	231,257	1,282,428
Rent on land	218,786	8,932	143,718	192,620	12,270	140,514
Sales of capital assets	65,838	664	82,392	38,785	132	8,427
Financial transactions in assets and liabilities	1,580,805	33,552	799,952	1,743,501	181,078	1,353,660
Total national government revenue	553,147,728	70,791,152	403,334,382	481,200,705	58,417,495	347,802,490
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		70,791,152	403,334,382	481,200,705	58,417,495	347,802,490
Departmental revenue received but not yet paid to the National Revenue Fund		(396,203)	(359,784)	(172,659)	49,908	(460,996)
Revenue collected on behalf of the Provincial Authorities		13,079	25,611	29,363	11,839	23,287
Revenue collected on behalf of the Road Accident Fund (RAF) for November		756,009	6,006,268	5,905,632	635,637	4,232,599
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		823,606	6,578,653	7,854,291	733,135	5,785,321
Total net revenue		71,987,643	415,585,129	494,817,331	59,848,014	357,382,701
Cash balance National Revenue Fund		(1,099,292)	(1,402,894)	(276,865)	(396,052)	(319,429)
Provincial revenue collected by SARS and transferred by National Treasury for November		(4,038)	(13,538)	(29,266)	(4,821)	(12,342)
Direct transfer from National Revenue Fund to the Road Accident Fund		(685,005)	(5,814,084)	(5,341,805)	(471,644)	(3,596,962)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(768,645)	(6,541,531)	(7,856,659)	(594,545)	(5,680,774)
Other departments: Customs and Excise excluded from SARS revenue		-	10,649	(8,014)	(486)	(6,050)
Recovery of criminal assets added as part of cash revenue in statement 5		902	11,763	19,291	(36,704)	(22,155)
Revenue collected according to table 5		69,431,565	401,835,494	481,324,014	58,343,762	347,744,989

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