

Table 1 Revenue

R thousand	1)	2007/08			2006/07		
		Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income and profits		327,270,000	20,843,817	261,045,088	279,990,516	16,413,339	216,886,134
Income tax on persons and individuals		167,800,000	15,182,372	136,269,178	141,397,080	12,406,053	113,264,860
Tax on corporate income							
Companies		141,300,000	3,017,574	107,197,315	120,110,900	3,169,984	88,517,250
Secondary tax on companies		18,000,000	2,642,879	17,406,950	15,291,351	830,845	13,019,846
Tax on retirement funds		160,000	163,123	163,123	3,190,529	6,457	2,084,178
Small business tax amnesty		10,000	1,370	8,522	657	-	-
Taxes on payroll and workforce		6,800,000	594,933	5,254,377	5,597,401	499,309	4,579,135
Skills development levy		6,800,000	594,933	5,254,377	5,597,401	499,309	4,579,135
Taxes on property		12,080,000	763,184	9,936,412	10,332,290	651,793	8,254,341
Estate, inheritance and gift taxes							
Donations tax		30,000	3,328	23,527	47,022	5,439	38,340
Estate duty		600,000	44,090	596,758	747,447	38,414	611,505
Taxes on financial and capital transactions							
Marketable securities tax		3,700,000	223,370	3,071,087	2,763,861	172,608	2,219,813
Transfer duties		7,750,000	492,396	6,245,040	6,773,960	435,332	5,384,683
Domestic taxes on goods and services		191,112,000	17,906,466	157,174,888	174,637,857	17,368,713	141,700,248
Value added tax		147,000,000	13,271,676	120,657,964	134,462,599	13,565,772	109,353,067
Specific excise duties							
Beer		5,352,600	503,188	4,121,245	4,795,442	457,378	3,778,190
Sorghum beer and sorghum flour		35,700	6,477	28,356	43,357	1,255	33,777
Wine and other fermented beverages		1,126,600	146,253	939,105	1,031,611	117,290	751,545
Spirits		2,447,000	252,474	1,858,475	2,016,802	220,882	1,565,150
Cigarettes and cigarette tobacco		7,882,300	680,641	6,144,121	6,783,519	581,692	5,335,582
Pipe tobacco and cigars		407,800	77,446	348,058	410,079	38,574	339,811
Petroleum products		948,200	79,168	748,920	846,608	72,562	705,602
Revenue from neighbouring countries		299,800	292,886	347,470	441,978	-	259,454
Ad valorem excise duties		1,415,000	394,006	1,414,924	1,282,664	334,470	1,292,724
Levies on fuel	7)	23,200,000	2,138,166	19,806,598	21,844,642	1,928,017	17,688,754
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		520,000	49,912	452,950	484,823	45,994	404,432
Plastic bag levy		82,000	13,027	69,714	75,128	4,821	59,772
Mining leases and ownership							
Other mines		165,000	-	55,916	(33,516)	-	(19,732)
Other							
Universal Service Fund		230,000	1,146	181,072	152,120	6	152,120
Taxes on international trade and transactions		28,001,000	1,641,283	21,679,733	24,002,207	1,591,584	19,489,492
Import duties							
Customs duties		27,600,000	2,063,311	21,293,228	23,697,003	1,431,604	18,935,999
Other							
Miscellaneous customs and excise receipts		401,000	(422,028)	386,472	305,194	159,980	553,483
Diamond export duties	3)	-	-	33	10	-	10
Other taxes		800,000	29,442	475,590	615,670	55,452	510,443
Stamp duties and fees		800,000	29,442	475,590	615,670	55,452	510,443
Unallocated tax revenue	1), 4)	-	562,099	771,828	339,171	57,290	253,608
Total tax revenue (gross)		566,063,000	42,341,224	456,337,916	495,515,111	36,637,480	391,673,401
Less: SACU payments	5)	24,712,567	5,763,249	24,712,565	25,194,939	4,940,215	19,772,634
Total tax revenue (net of SACU payments)		541,350,433	36,577,975	431,625,351	470,320,172	31,697,265	371,900,767
Departmental revenue	6)	11,797,295	606,287	8,893,293	10,880,533	745,677	8,344,666
Sales of goods and services other than capital assets							
Administrative fees		2,418,755	56,156	1,791,352	2,244,809	47,311	1,427,337
Other sales		491,715	46,975	413,301	344,504	31,593	328,074
Selling of scrap or waste and other used current goods		80,000	160	147,784	64,734	983	62,074
Transfers received		3,270	-	2,112	548	45	193
Fines penalties and forfeits		445,514	114,241	399,285	417,121	18,439	340,266
Interest, dividends and rent on land							
Interest		4,970,076	347,554	3,727,516	4,357,083	463,454	3,217,842
Dividends		1,522,536	-	1,344,680	1,476,828	-	1,282,428
Rent on land		218,786	13,133	156,851	192,620	3,619	144,133
Sales of capital assets		65,838	423	82,815	38,785	10,960	19,387
Financial transactions in assets and liabilities		1,580,805	27,645	827,597	1,743,501	169,272	1,522,932
Total national government revenue		553,147,728	37,184,262	440,518,644	481,200,705	32,442,942	380,245,433
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			37,184,262	440,518,644	481,200,705	32,442,942	380,245,433
Departmental revenue received but not yet paid to the National Revenue Fund			111,626	(248,158)	(172,659)	336,892	(124,105)
Revenue collected on behalf of the Provincial Authorities			3,585	29,196	29,363	2,766	26,053
Revenue collected on behalf of the Road Accident Fund (RAF) for December			740,381	6,746,649	5,905,632	555,642	4,788,241
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			785,827	7,364,480	7,854,291	696,033	6,481,354
Total net revenue			38,825,681	454,410,810	494,817,331	34,034,275	391,416,976
Cash balance National Revenue Fund			1,254,258	(148,636)	(276,865)	284,174	(35,255)
Provincial revenue collected by SARS and transferred by National Treasury for December			(13,079)	(26,617)	(29,266)	(11,839)	(24,181)
Direct transfer from National Revenue Fund to the Road Accident Fund			(756,009)	(6,570,093)	(5,341,805)	(635,637)	(4,232,599)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(861,686)	(7,403,217)	(7,856,659)	(820,820)	(6,501,594)
Other departments: Customs and Excise excluded from SARS revenue			-	10,649	(8,014)	(329)	(6,379)
Recovery of criminal assets added as part of cash revenue in statement 5			(465)	11,298	19,291	(950)	(23,105)
Revenue collected according to table 5			38,448,700	440,284,194	481,324,014	32,848,874	380,593,863

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