

Table 1 Revenue

R thousand	7)	2007/08			2006/07		
		Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits		332,270,000	27,642,138	288,687,226	279,990,516	22,044,845	238,930,979
Income tax on persons and individuals		169,300,000	15,947,947	152,217,125	141,397,080	13,180,904	126,445,764
Tax on corporate income							
Companies		142,600,000	10,015,014	117,212,329	120,110,900	7,952,592	96,469,842
Secondary tax on companies		20,200,000	1,673,480	19,080,430	15,291,351	900,645	13,920,491
Tax on retirement funds		160,000	3,553	166,676	3,190,529	10,672	2,094,850
Small business tax amnesty		10,000	2,144	10,666	657	32	32
Taxes on payroll and workforce		6,800,000	529,106	5,783,483	5,597,401	450,510	5,029,645
Skills development levy		6,800,000	529,106	5,783,483	5,597,401	450,510	5,029,645
Taxes on property		12,680,000	958,114	10,894,526	10,332,290	906,999	9,161,340
Estate, inheritance and gift taxes							
Donations tax		30,000	1,262	24,789	47,022	4,894	43,234
Estate duty		750,000	46,980	643,738	747,447	41,779	653,284
Taxes on financial and capital transactions							
Marketable securities tax		4,150,000	334,708	3,405,795	2,763,861	226,678	2,446,491
Transfer duties		7,750,000	575,164	6,820,204	6,773,960	633,648	6,018,331
Domestic taxes on goods and services		191,612,000	15,338,324	172,513,212	174,637,857	15,222,780	156,923,028
Value added tax		147,000,000	11,532,959	132,190,923	134,462,599	11,163,376	120,516,443
Specific excise duties							
Beer		5,110,000	467,616	4,588,861	4,795,442	449,740	4,227,930
Sorghum beer and sorghum flour		35,000	481	28,837	43,357	6,543	40,320
Wine and other fermented beverages		1,195,000	218,874	1,157,979	1,031,611	191,701	943,246
Spirits		2,360,000	255,326	2,113,801	2,016,802	201,424	1,766,574
Cigarettes and cigarette tobacco		7,685,000	728,864	6,872,985	6,783,519	729,775	6,065,357
Pipe tobacco and cigars		425,000	1,578	349,636	410,079	43,520	383,331
Petroleum products	2)	890,000	75,848	824,768	846,608	69,953	775,555
Revenue from neighbouring countries		300,000	-	347,470	441,978	-	259,454
Ad valorem excise duties		1,615,000	542	1,415,466	1,282,664	653	1,293,377
Levies on fuel	7)	24,000,000	2,011,114	21,817,712	21,844,642	2,370,587	20,059,341
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		520,000	43,804	496,754	484,823	43,670	448,102
Plastic bag levy		82,000	1,318	71,032	75,128	1,498	61,270
Mining leases and ownership							
Other mines		165,000	-	55,916	(33,516)	(49,660)	(69,392)
Other							
Universal Service Fund		230,000	-	181,072	152,120	-	152,120
Taxes on international trade and transactions		27,001,000	2,316,821	23,996,554	24,002,207	2,020,303	21,509,795
Import duties							
Customs duties		26,600,000	2,256,929	23,550,157	23,697,003	1,966,687	20,902,686
Other							
Miscellaneous customs and excise receipts	3)	401,000	59,892	446,364	305,194	53,616	607,099
Diamond export duties		-	-	33	10	-	10
Other taxes		700,000	43,046	518,636	615,670	47,957	558,400
Stamp duties and fees		700,000	43,046	518,636	615,670	47,957	558,400
Unallocated tax revenue	1), 4)	-	(375,852)	395,976	339,171	14,913	268,521
Total tax revenue (gross)		571,063,000	46,451,697	502,789,613	495,515,111	40,708,307	432,381,708
Less: SACU payments	5)	24,712,567	-	24,712,565	25,194,939	-	19,772,634
Total tax revenue (net of SACU payments)		546,350,433	46,451,697	478,077,048	470,320,172	40,708,307	412,609,074
Departmental revenue	6)	11,611,859	1,640,599	10,533,892	10,880,533	902,915	9,247,581
Sales of goods and services other than capital assets							
Administrative fees		2,419,001	103,987	1,895,339	2,244,809	43,484	1,470,821
Other sales		488,435	47,899	461,200	344,504	55,867	383,941
Selling of scrap or waste and other used current goods		196,830	567	148,351	64,734	438	62,512
Transfers received		2,816	248	2,360	548	-	193
Fines penalties and forfeits		380,057	25,568	424,853	417,121	29,941	370,207
Interest, dividends and rent on land							
Interest		5,270,019	1,190,453	4,917,969	4,357,083	613,641	3,831,483
Dividends		1,629,462	-	1,344,680	1,476,828	123,340	1,405,768
Rent on land		191,626	17,435	174,286	192,620	16,697	160,830
Sales of capital assets		109,858	17,474	100,289	38,785	11,499	30,886
Financial transactions in assets and liabilities		923,755	236,968	1,064,565	1,743,501	8,008	1,530,940
Total national government revenue		557,962,292	48,092,296	488,610,940	481,200,705	41,611,222	421,856,655
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			48,092,296	488,610,940	481,200,705	41,611,222	421,856,655
Departmental revenue received but not yet paid to the National Revenue Fund			(355,320)	(603,478)	(172,659)	120,220	(3,885)
Revenue collected on behalf of the Provincial Authorities			2,351	31,547	29,363	2,319	28,372
Revenue collected on behalf of the Road Accident Fund (RAF) for January			695,552	7,442,201	5,905,632	553,564	5,341,805
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			777,085	8,141,565	7,854,291	664,580	7,145,934
Total net revenue			49,211,964	503,622,774	494,817,331	42,951,905	434,368,881
Cash balance National Revenue Fund			(1,337,383)	(1,486,019)	(276,865)	(87,213)	(122,468)
Provincial revenue collected by SARS and transferred by National Treasury for January			(3,586)	(30,203)	(29,266)	(2,766)	(26,947)
Direct transfer from National Revenue Fund to the Road Accident Fund			(740,381)	(7,310,474)	(5,341,805)	(555,642)	(4,788,241)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(763,300)	(8,166,517)	(7,856,659)	(639,637)	(7,141,231)
Other departments: Customs and Excise excluded from SARS revenue			-	10,649	(8,014)	(651)	(7,030)
Recovery of criminal assets added as part of cash revenue in statement 5			6,772	18,070	19,291	775	(22,330)
Revenue collected according to table 5			46,374,086	486,658,280	481,324,014	41,666,771	422,260,634

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