

Table 1 Revenue

R thousand	2007/08			2006/07		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	332,270,000	43,408,061	332,095,287	279,990,516	41,059,537	279,990,516
Income tax on persons and individuals	169,300,000	16,922,262	169,139,387	141,397,080	14,951,316	141,397,080
Tax on corporate income						
Companies	142,600,000	24,536,385	141,748,714	120,110,900	23,641,058	120,110,900
Secondary tax on companies	20,200,000	1,828,655	20,909,085	15,291,351	1,370,860	15,291,351
Tax on retirement funds	160,000	118,598	285,274	3,190,529	1,095,679	3,190,529
Small business tax amnesty	10,000	2,161	12,827	657	625	657
Taxes on payroll and workforce	6,800,000	557,022	6,340,505	5,597,401	567,756	5,597,401
Skills development levy	6,800,000	557,022	6,340,505	5,597,401	567,756	5,597,401
Taxes on property	12,680,000	989,339	11,883,865	10,332,290	1,170,950	10,332,290
Estate, inheritance and gift taxes						
Donations tax	30,000	2,761	27,550	47,022	3,788	47,022
Estate duty	750,000	47,291	691,029	747,447	94,163	747,447
Taxes on financial and capital transactions						
Marketable securities tax	4,150,000	351,319	3,757,114	2,763,861	317,370	2,763,861
Transfer duties	7,750,000	587,968	7,408,172	6,773,960	755,629	6,773,960
Domestic taxes on goods and services	191,612,000	22,239,734	194,752,946	174,637,857	17,714,829	174,637,857
Value added tax	147,000,000	18,258,674	150,449,597	134,462,599	13,946,156	134,462,599
Specific excise duties						
Beer	5,110,000	553,000	5,141,861	4,795,442	567,512	4,795,442
Sorghum beer and sorghum flour	35,000	5,838	34,675	43,357	3,037	43,357
Wine and other fermented beverages	1,195,000	95,901	1,253,880	1,031,611	88,365	1,031,611
Spirits	2,360,000	250,328	2,364,129	2,016,802	250,228	2,016,802
Cigarettes and cigarette tobacco	7,685,000	792,384	7,665,369	6,783,519	718,162	6,783,519
Pipe tobacco and cigars	425,000	29,427	379,063	410,079	26,748	410,079
Petroleum products	890,000	76,501	901,269	846,608	71,053	846,608
Revenue from neighbouring countries	300,000	130,728	478,198	441,978	182,524	441,978
Ad valorem excise duties	1,615,000	64,989	1,480,455	1,282,664	(10,713)	1,282,664
Levies on fuel	24,000,000	1,922,801	23,740,513	21,844,642	1,785,301	21,844,642
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	520,000	43,880	540,634	484,823	36,721	484,823
Plastic bag levy	82,000	15,283	86,315	75,128	13,858	75,128
Mining leases and ownership						
Other mines	165,000	-	55,916	(33,516)	35,876	(33,516)
Other						
Universal Service Fund	230,000	-	181,072	152,120	-	152,120
Taxes on international trade and transactions	27,001,000	3,085,179	27,081,733	24,002,207	2,492,412	24,002,207
Import duties						
Customs duties	26,600,000	2,911,446	26,461,603	23,697,003	2,794,317	23,697,003
Other						
Miscellaneous customs and excise receipts	401,000	173,650	620,014	305,194	(301,905)	305,194
Diamond export duties	-	83	116	10	-	10
Other taxes	700,000	35,601	554,237	615,670	57,270	615,670
Stamp duties and fees	700,000	35,601	554,237	615,670	57,270	615,670
Unallocated tax revenue	-	(183,177)	212,799	339,171	70,650	339,171
Total tax revenue (gross)	571,063,000	70,131,759	572,921,372	495,515,111	63,133,403	495,515,111
Less: SACU payments	24,712,567	-	24,712,565	25,194,939	5,422,305	25,194,939
Total tax revenue (net of SACU payments)	546,350,433	70,131,759	548,208,807	470,320,172	57,711,098	470,320,172
Departmental revenue	11,611,859	2,548,284	13,082,176	10,880,533	1,632,952	10,880,533
Sales of goods and services other than capital assets						
Administrative fees	2,419,001	388,479	2,283,818	2,244,809	773,988	2,244,809
Other sales	488,435	43,122	504,322	344,504	(39,437)	344,504
Selling of scrap or waste and other used current goods	196,830	1,848	150,199	64,734	2,222	64,734
Transfers received	2,816	1,811	4,171	548	355	548
Fines penalties and forfeits	380,057	1,045,163	1,470,016	417,121	46,914	417,121
Interest, dividends and rent on land						
Interest	5,270,019	796,286	5,714,255	4,357,083	525,600	4,357,083
Dividends	1,629,462	194,215	1,538,895	1,476,828	71,060	1,476,828
Rent on land	191,626	44,532	218,818	192,620	31,790	192,620
Sales of capital assets	109,858	848	101,137	38,785	7,899	38,785
Financial transactions in assets and liabilities	923,755	31,980	1,096,545	1,743,501	212,561	1,743,501
Total national government revenue	557,962,292	72,680,043	561,290,983	481,200,705	59,344,050	481,200,705
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		72,680,043	561,290,983	481,200,705	59,344,050	481,200,705
Departmental revenue received but not yet paid to the National Revenue Fund		(891,355)	(1,494,833)	(172,659)	(168,774)	(172,659)
Revenue collected on behalf of the Provincial Authorities		1,236	32,783	29,363	991	29,363
Revenue collected on behalf of the Road Accident Fund (RAF) for February		707,870	8,150,071	5,905,632	563,827	5,905,632
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		816,816	8,958,381	7,854,291	708,357	7,854,291
Total net revenue		73,314,610	576,937,384	494,817,331	60,448,450	494,817,331
Cash balance National Revenue Fund		422,283	(1,063,736)	(276,865)	(154,397)	(276,865)
Provincial revenue collected by SARS and transferred by National Treasury for February		(2,351)	(32,554)	(29,266)	(2,319)	(29,266)
Direct transfer from National Revenue Fund to the Road Accident Fund		(695,552)	(8,006,026)	(5,341,805)	(553,564)	(5,341,805)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(795,429)	(8,961,946)	(7,856,659)	(715,428)	(7,856,659)
Other departments: Customs and Excise excluded from SARS revenue		(10,649)	-	(8,014)	(984)	(8,014)
Recovery of criminal assets added as part of cash revenue in statement 5		3,255	21,325	19,291	41,621	19,291
Revenue collected according to table 5		72,236,167	558,894,447	481,324,014	59,063,379	481,324,013

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