

Table 1 Revenue

R thousand	1)	2008/09		2007/08	
		Budget estimate	April	Preliminary outcome	April
<b>Taxes on income and profits</b>		<b>369,754,000</b>	<b>17,071,484</b>	<b>332,095,287</b>	<b>14,952,477</b>
Income tax on persons and individuals		191,046,000	14,183,495	168,374,485	11,468,506
Tax on corporate income					
Companies		156,471,000	1,321,288	140,233,107	750,922
Secondary tax on companies		20,000,000	1,378,162	20,909,085	2,622,586
Tax on retirement funds		-	10,911	285,274	2,306
Other					
Interest on overdue income tax		2,237,000	174,923	2,280,509	107,542
Small business tax amnesty		-	2,705	12,827	615
<b>Taxes on payroll and workforce</b>		<b>7,529,600</b>	<b>583,350</b>	<b>6,340,505</b>	<b>572,713</b>
Skills development levy		7,529,600	583,350	6,340,505	572,713
<b>Taxes on property</b>		<b>14,212,000</b>	<b>830,522</b>	<b>11,883,865</b>	<b>803,574</b>
Estate, inheritance and gift taxes					
Donations tax		35,000	2,366	27,550	2,173
Estate duty		875,000	48,567	691,029	41,022
Taxes on financial and capital transactions					
Marketable securities tax		4,682,000	273,319	3,757,114	240,023
Transfer duties		8,620,000	506,270	7,408,172	520,356
<b>Domestic taxes on goods and services</b>		<b>218,600,000</b>	<b>12,983,483</b>	<b>194,752,946</b>	<b>13,506,966</b>
Value added tax		167,028,000	8,816,044	150,449,597	9,764,616
Specific excise duties					
Beer		5,941,000	248,303	5,141,861	236,546
Sorghum beer and sorghum flour		35,000	3,369	34,675	183
Wine and other fermented beverages		1,410,000	106,826	1,253,880	78,868
Spirits		2,890,000	244,392	2,364,129	209,170
Cigarettes and cigarette tobacco		8,375,000	1,099,159	7,665,369	833,540
Pipe tobacco and cigars		430,000	56,238	379,063	53,969
Petroleum products		980,000	76,013	901,269	72,712
Revenue from neighbouring countries		340,000	-	478,198	-
Ad valorem excise duties		1,682,000	186,574	1,480,455	344,662
Levies on fuel	7)	26,434,000	2,099,494	23,740,513	1,862,782
Taxes on use of goods or permission to use goods or to perform activities					
Air departure tax		545,000	46,421	540,634	47,917
Plastic bag levy		90,000	650	86,315	2,001
Electricity levy		2,000,000	-	-	-
Mining leases and ownership					
Other mines		180,000	-	55,916	-
Other					
Universal Service Fund		240,000	-	181,072	-
<b>Taxes on international trade and transactions</b>		<b>31,473,000</b>	<b>1,536,952</b>	<b>27,081,733</b>	<b>1,382,751</b>
Import duties					
Customs duties		31,073,000	1,370,189	26,461,603	1,279,489
Other					
Miscellaneous customs and excise receipts	3)	400,000	166,763	620,014	103,229
<b>Other taxes</b>		<b>700,000</b>	<b>51,844</b>	<b>554,237</b>	<b>34,714</b>
Stamp duties and fees		700,000	51,844	554,237	34,714
<b>Unallocated tax revenue</b>	1), 4)	<b>-</b>	<b>751,929</b>	<b>212,799</b>	<b>(27,523)</b>
<b>Total tax revenue (gross)</b>		<b>642,268,600</b>	<b>33,809,564</b>	<b>572,921,372</b>	<b>31,225,672</b>
<b>Less: SACU payments</b>	5)	<b>28,920,625</b>	<b>7,230,156</b>	<b>24,712,565</b>	<b>5,763,249</b>
<b>Total tax revenue (net of SACU payments)</b>		<b>613,347,975</b>	<b>26,579,408</b>	<b>548,208,807</b>	<b>25,462,423</b>
<b>Departmental revenue</b>	6)	<b>12,005,000</b>	<b>616,420</b>	<b>13,082,176</b>	<b>590,537</b>
Sales of goods and services other than capital assets					
Administrative fees		2,753,096	60,887	2,283,818	66,025
Other sales		670,256	45,646	504,322	32,002
Selling of scrap or waste and other used current goods		24,733	598	150,199	1,913
Transfers received		200	38	4,171	470
Fines penalties and forfeits		437,019	7,114	1,470,016	24,282
Interest, dividends and rent on land					
Interest		5,346,678	393,375	5,714,255	367,174
Dividends		1,705,184	-	1,538,895	1,685
Rent on land		204,205	45,682	218,818	60,595
Sales of capital assets		148,832	1,101	101,137	5,425
Financial transactions in assets and liabilities		714,797	61,979	1,096,545	30,966
<b>Total national government revenue</b>		<b>625,352,975</b>	<b>27,195,828</b>	<b>561,290,983</b>	<b>26,052,960</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>					
<b>Total national government revenue</b>			<b>27,195,828</b>	<b>561,290,983</b>	<b>26,052,960</b>
Departmental revenue received but not yet paid to the National Revenue Fund			738,305	(1,494,833)	(237,652)
Revenue collected on behalf of the Provincial Authorities			1,111	32,783	1,007
Revenue collected on behalf of the Road Accident Fund (RAF)			717,080	8,150,071	580,849
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			759,785	8,958,381	643,994
<b>Total net revenue</b>			<b>29,412,109</b>	<b>576,937,384</b>	<b>27,041,158</b>
Cash balance National Revenue Fund			(840,128)	(1,063,736)	(43,611)
Provincial revenue collected by SARS and transferred by National Treasury for March			(1,237)	(32,554)	(989)
Direct transfer from National Revenue Fund to the Road Accident Fund			(707,870)	(8,006,026)	(563,826)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(789,008)	(8,961,946)	(685,450)
Other departments: Customs and Excise excluded from SARS revenue			-	-	-
Recovery of criminal assets added as part of cash revenue in statement 5			3,444	21,325	1,467
<b>Revenue collected according to table 5</b>			<b>27,077,310</b>	<b>558,894,447</b>	<b>25,748,749</b>

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