

Table 1 Revenue

	1)	2008/09			
		Budget estimate	April	May	Year to date
R thousand					
Taxes on income and profits		369,754,000	17,071,484	17,220,260	34,291,744
Income tax on persons and individuals		191,046,000	14,183,495	13,725,213	27,908,708
Tax on corporate income					
Companies		156,471,000	1,321,288	1,304,071	2,625,359
Secondary tax on companies		20,000,000	1,378,162	2,005,834	3,383,996
Tax on retirement funds		-	10,911	254	11,165
Other					
Interest on overdue income tax		2,237,000	174,923	180,964	355,887
Small business tax amnesty		-	2,705	3,924	6,629
Taxes on payroll and workforce		7,529,600	583,350	579,156	1,162,506
Skills development levy		7,529,600	583,350	579,156	1,162,506
Taxes on property		14,212,000	830,522	908,768	1,739,290
Estate, inheritance and gift taxes					
Donations tax		35,000	2,366	68,355	70,721
Estate duty		875,000	48,567	66,349	114,916
Taxes on financial and capital transactions					
Marketable securities tax		4,682,000	273,319	223,829	497,148
Transfer duties		8,620,000	506,270	550,235	1,056,505
Domestic taxes on goods and services		218,600,000	12,983,483	16,174,657	29,158,140
Value added tax		167,028,000	8,816,044	12,709,184	21,525,228
Specific excise duties					
Beer		5,941,000	248,303	455,685	703,988
Sorghum beer and sorghum flour		35,000	3,369	3,250	6,619
Wine and other fermented beverages		1,410,000	106,826	90,630	197,456
Spirits		2,890,000	244,392	173,218	417,610
Cigarettes and cigarette tobacco		8,375,000	1,099,159	426,389	1,525,548
Pipe tobacco and cigars		430,000	56,238	19,078	75,316
Petroleum products	2)	980,000	76,013	72,706	148,719
Revenue from neighbouring countries		340,000	-	-	-
Ad valorem excise duties		1,682,000	186,574	133,564	320,138
Levies on fuel	7)	26,434,000	2,099,494	1,912,558	4,012,052
Taxes on use of goods or permission to use goods or to perform activities					
Air departure tax		545,000	46,421	47,385	93,806
Plastic bag levy		90,000	650	514	1,164
Electricity levy		2,000,000	-	-	-
Mining leases and ownership					
Other mines		180,000	-	130,496	130,496
Other					
Universal Service Fund		240,000	-	-	-
Taxes on international trade and transactions		31,473,000	1,536,952	2,133,079	3,670,031
Import duties					
Customs duties		31,073,000	1,370,189	2,003,968	3,374,157
Other					
Miscellaneous customs and excise receipts	3)	400,000	166,763	129,111	295,874
Other taxes		700,000	51,844	42,876	94,720
Stamp duties and fees		700,000	51,844	42,876	94,720
Unallocated tax revenue	1), 4)	-	751,929	(695,466)	56,463
Total tax revenue (gross)		642,268,600	33,809,564	36,363,330	70,172,894
Less: SACU payments	5)	28,920,625	7,230,156	-	7,230,156
Total tax revenue (net of SACU payments)		613,347,975	26,579,408	36,363,330	62,942,738
Departmental revenue	6)	12,005,000	616,420	369,695	986,115
Sales of goods and services other than capital assets					
Sales by market establishments		-	-	15,445	15,445
Administrative fees		2,753,096	60,887	55,842	116,729
Other sales		670,256	45,646	43,306	88,952
Selling of scrap or waste and other used current goods		24,733	598	1,620	2,218
Transfers received		200	38	-	38
Fines penalties and forfeits		437,019	7,114	14,404	21,518
Interest, dividends and rent on land					
Interest		5,346,678	393,375	120,897	514,272
Dividends		1,705,184	-	-	-
Rent on land		204,205	45,682	13,793	59,475
Sales of capital assets		148,832	1,101	136	1,237
Financial transactions in assets and liabilities		714,797	61,979	104,252	166,231
Total national government revenue		625,352,975	27,195,828	36,733,025	63,928,853
Reconciliation to total net revenue and revenue collected on table 5					
Total national government revenue			27,195,828	36,733,025	63,928,853
Departmental revenue received but not yet paid to the National Revenue Fund			738,305	129,877	868,182
Revenue collected on behalf of the Provincial Authorities			1,111	1,116	2,227
Revenue collected on behalf of the Road Accident Fund (RAF)			717,080	646,324	1,363,404
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			759,785	801,328	1,561,113
Total net revenue			29,412,109	38,311,670	67,723,779
Cash balance National Revenue Fund			(840,128)	1,228,202	388,074
Provincial revenue collected by SARS and transferred by National Treasury for April			(1,237)	(1,078)	(2,315)
Direct transfer from National Revenue Fund to the Road Accident Fund			(707,870)	(717,080)	(1,424,950)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(789,008)	(805,911)	(1,594,919)
Other departments: Customs and Excise excluded from SARS revenue			-	-	-
Recovery of criminal assets added as part of cash revenue in statement 5			3,444	523	3,967
Revenue collected according to table 5			27,077,310	38,016,326	65,093,636

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