

Table 1 Revenue

R thousand	1)	2008/09			2007/08		
		Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income and profits		369,754,000	17,220,260	34,291,744	332,095,287	14,856,510	29,808,987
Income tax on persons and individuals		191,046,000	13,725,213	27,908,708	168,374,485	12,046,043	23,514,549
Tax on corporate income							
Companies		156,471,000	1,304,071	2,625,359	140,233,107	1,475,962	2,226,884
Secondary tax on companies		20,000,000	2,005,834	3,383,996	20,909,085	1,201,913	3,824,499
Tax on retirement funds		-	254	11,165	285,274	131,769	134,075
Other							
Interest on overdue income tax		2,237,000	180,964	355,887	2,280,509	-	107,542
Small business tax amnesty		-	3,924	6,629	12,827	823	1,438
Taxes on payroll and workforce		7,529,600	579,156	1,162,506	6,340,505	488,018	1,060,731
Skills development levy		7,529,600	579,156	1,162,506	6,340,505	488,018	1,060,731
Taxes on property		14,212,000	908,768	1,739,290	11,883,865	986,299	1,789,873
Estate, inheritance and gift taxes							
Donations tax		35,000	68,355	70,721	27,550	2,055	4,228
Estate duty		875,000	66,349	114,916	691,029	43,321	84,343
Taxes on financial and capital transactions							
Marketable securities tax		4,682,000	223,829	497,148	3,757,114	228,838	468,861
Transfer duties		8,620,000	550,235	1,056,505	7,408,172	712,085	1,232,441
Domestic taxes on goods and services		218,600,000	16,174,657	29,158,140	194,752,946	15,071,720	28,578,686
Value added tax		167,028,000	12,709,184	21,525,228	150,449,597	12,000,016	21,764,632
Specific excise duties							
Beer		5,941,000	455,685	703,988	5,141,861	386,513	623,059
Sorghum beer and sorghum flour		35,000	3,250	6,619	34,675	3,794	3,977
Wine and other fermented beverages		1,410,000	90,630	197,456	1,253,880	147,424	226,292
Spirits		2,890,000	173,218	417,610	2,364,129	146,466	355,636
Cigarettes and cigarette tobacco		8,375,000	426,389	1,525,548	7,665,369	396,367	1,229,907
Pipe tobacco and cigars		430,000	19,078	75,316	379,063	25,565	79,534
Petroleum products		980,000	72,706	148,719	901,269	71,539	144,251
Revenue from neighbouring countries	2)	340,000	-	-	478,198	-	-
Ad valorem excise duties		1,682,000	133,564	320,138	1,480,455	3,967	348,629
Levies on fuel	7)	26,434,000	1,912,558	4,012,052	23,740,513	1,844,825	3,707,607
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		545,000	47,385	93,806	540,634	44,043	91,960
Plastic bag levy		90,000	514	1,164	86,315	1,052	3,053
Electricity levy		2,000,000	-	-	-	-	-
Mining leases and ownership							
Other mines		180,000	130,496	130,496	55,916	-	-
Other							
Universal Service Fund		240,000	-	-	181,072	149	149
Taxes on international trade and transactions		31,473,000	2,133,079	3,670,031	27,081,733	1,967,650	3,350,401
Import duties							
Customs duties		31,073,000	2,003,968	3,374,157	26,461,603	1,927,160	3,206,649
Other							
Miscellaneous customs and excise receipts	3)	400,000	129,111	295,874	620,014	40,490	143,719
Other taxes		700,000	42,876	94,720	554,237	65,968	100,682
Stamp duties and fees		700,000	42,876	94,720	554,237	65,968	100,682
Unallocated tax revenue	1), 4)	-	(695,466)	56,463	212,799	45,237	17,714
Total tax revenue (gross)		642,268,600	36,363,330	70,172,894	572,921,372	33,481,402	64,707,074
Less: SACU payments	5)	28,920,625	-	7,230,156	24,712,565	-	5,763,249
Total tax revenue (net of SACU payments)		613,347,975	36,363,330	62,942,738	548,208,807	33,481,402	58,943,825
Departmental revenue	6)	12,005,000	369,695	986,115	13,082,176	773,564	1,364,101
Sales of goods and services other than capital assets							
Sales by market establishments		-	15,445	15,445	80,958	12,928	12,928
Administrative fees		2,753,096	55,842	116,729	2,283,818	250,326	316,351
Other sales		670,256	43,306	88,952	423,364	31,767	63,769
Selling of scrap or waste and other used current goods		24,733	1,620	2,218	150,199	1,631	3,544
Transfers received		200	-	38	4,171	240	710
Fines penalties and forfeits		437,019	14,404	21,518	1,470,016	35,913	60,195
Interest, dividends and rent on land							
Interest		5,346,678	120,897	514,272	5,714,255	343,510	710,684
Dividends		1,705,184	-	-	1,538,895	171	1,856
Rent on land		204,205	13,793	59,475	218,818	9,336	69,931
Sales of capital assets		148,832	136	1,237	101,137	829	6,254
Financial transactions in assets and liabilities		714,797	104,252	166,231	1,096,545	86,913	117,879
Total national government revenue		625,352,975	36,733,025	63,928,853	561,290,983	34,254,966	60,307,926
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			36,733,025	63,928,853	561,290,983	34,254,966	60,307,926
Departmental revenue received but not yet paid to the National Revenue Fund			129,877	868,182	(1,494,833)	166,384	(71,268)
Revenue collected on behalf of the Provincial Authorities			1,116	2,227	32,783	1,107	2,114
Revenue collected on behalf of the Road Accident Fund (RAF)			646,324	1,363,404	8,150,071	623,011	1,203,860
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			801,328	1,561,113	8,958,381	716,522	1,360,516
Total net revenue			38,311,670	67,723,779	576,937,384	35,761,990	62,803,148
Cash balance National Revenue Fund			1,228,202	388,074	(1,063,736)	127,160	83,549
Provincial revenue collected by SARS and transferred by National Treasury for April			(1,078)	(2,315)	(32,554)	(1,007)	(1,996)
Direct transfer from National Revenue Fund to the Road Accident Fund			(717,080)	(1,424,950)	(8,006,026)	(580,849)	(1,144,675)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(805,911)	(1,594,919)	(8,961,946)	(688,005)	(1,373,455)
Other departments: Customs and Excise excluded from SARS revenue			-	-	-	12,045	12,045
Recovery of criminal assets added as part of cash revenue in statement E			523	3,967	21,325	741	2,208
Revenue collected according to table 5			38,016,326	65,093,636	558,894,447	34,632,075	60,380,824

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