

Table 1 Revenue

R thousand	1)	2008/09				Year to date
		Budget estimate	April	May	June	
Taxes on income and profits		369,754,000	17,071,484	17,220,260	51,268,851	85,560,595
Income tax on persons and individuals		191,046,000	14,183,495	13,725,213	13,922,542	41,831,250
Tax on corporate income						
Companies		156,471,000	1,321,288	1,304,071	36,495,782	39,121,141
Secondary tax on companies		20,000,000	1,378,162	2,005,834	636,965	4,020,961
Tax on retirement funds		-	10,911	254	1,013	12,178
Other						
Interest on overdue income tax		2,237,000	174,923	180,964	209,937	565,824
Small business tax amnesty		-	2,705	3,924	2,612	9,241
Taxes on payroll and workforce		7,529,600	583,350	579,156	559,506	1,722,012
Skills development levy		7,529,600	583,350	579,156	559,506	1,722,012
Taxes on property		14,212,000	830,522	908,768	846,452	2,585,742
Estate, inheritance and gift taxes						
Donations tax		35,000	2,366	68,355	7,322	78,043
Estate duty		875,000	48,567	66,349	42,395	157,311
Taxes on financial and capital transactions						
Marketable securities tax		4,682,000	273,319	223,829	281,422	778,570
Transfer duties		8,620,000	506,270	550,235	515,313	1,571,818
Domestic taxes on goods and services		218,600,000	12,983,483	16,174,657	16,390,377	45,548,517
Value added tax		167,028,000	8,816,044	12,709,184	12,644,899	34,170,127
Specific excise duties						
Beer		5,941,000	248,303	455,685	427,872	1,131,860
Sorghum beer and sorghum flour		35,000	3,369	3,250	3,411	10,030
Wine and other fermented beverages		1,410,000	106,826	90,630	99,454	296,910
Spirits		2,890,000	244,392	173,218	300,996	718,606
Cigarettes and cigarette tobacco		8,375,000	1,099,159	426,389	598,395	2,123,943
Pipe tobacco and cigars		430,000	56,238	19,078	24,760	100,076
Petroleum products	2)	980,000	76,013	72,706	71,893	220,612
Revenue from neighbouring countries		340,000	-	-	107,808	107,808
Ad valorem excise duties		1,682,000	186,574	133,564	493	320,631
Levies on fuel	3)	26,434,000	2,099,494	1,912,558	2,060,197	6,072,249
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax		545,000	46,421	47,385	33,232	127,038
Plastic bag levy		90,000	650	514	16,967	18,131
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	1,949,670	5,619,701
Import duties						
Customs duties		31,073,000	1,370,189	2,003,968	1,970,480	5,344,637
Other						
Miscellaneous customs and excise receipts	4)	400,000	166,763	129,111	(20,810)	275,064
Diamond export duties		-	-	-	-	-
Other taxes		700,000	51,844	42,876	56,625	151,345
Stamp duties and fees		700,000	51,844	42,876	56,625	151,345
Unallocated tax revenue		-	751,929	(695,466)	38,563	95,026
Total tax revenue (gross)	1), 5)	642,268,600	33,809,564	36,363,330	71,110,044	141,282,938
Less: SACU payments	6)	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	71,110,044	134,052,782
Departmental revenue	7)	12,005,000	616,420	369,695	836,207	1,822,322
Sales of goods and services other than capital assets						
Sales by market establishments		-	-	15,445	7,625	23,070
Administrative fees		2,753,096	60,887	55,842	486,152	602,881
Other sales		670,256	45,646	43,306	59,664	148,616
Selling of scrap or waste and other used current goods		24,733	598	1,620	7,944	10,162
Transfers received		200	38	-	362	400
Fines penalties and forfeits		437,019	7,114	14,404	2,822	24,340
Interest, dividends and rent on land						
Interest		5,346,678	393,375	120,897	173,108	687,380
Dividends		1,705,184	-	-	-	-
Rent on land		204,205	45,682	13,793	7,625	67,100
Sales of capital assets		148,832	1,101	136	(122)	1,115
Financial transactions in assets and liabilities		714,797	61,979	104,252	91,027	257,258
Total national government revenue		625,352,975	27,195,828	36,733,025	71,946,251	135,875,104
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue			27,195,828	36,733,025	71,946,251	135,875,104
Departmental revenue received but not yet paid to the National Revenue Fund			738,305	129,877	(382,229)	485,953
Revenue collected on behalf of the Provincial Authorities			1,111	1,116	1,005	3,232
Revenue collected on behalf of the Road Accident Fund (RAF)			717,080	646,324	710,877	2,074,281
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			759,785	801,328	811,972	2,373,085
Total net revenue		29,412,109	38,311,670	73,087,876	140,811,655	
Cash balance National Revenue Fund		(840,128)	1,228,202	(456,666)	(68,592)	(68,592)
Provincial revenue collected by SARS and transferred by National Treasury for May		(1,237)	(1,078)	(1,116)	(3,431)	(3,431)
Direct transfer from National Revenue Fund to the Road Accident Fund		(707,870)	(717,080)	(646,324)	(2,071,274)	(2,071,274)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(789,008)	(805,911)	(801,655)	(2,396,574)	(2,396,574)
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	2,533	6,500	6,500
Revenue collected according to table 5		27,077,310	38,016,326	71,184,648	136,278,284	

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) Include SARS recoupment of Road Accident Fund levies

4) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest

5) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

6) Payments in terms of Customs Union agreements

7) Since April 2004, departmental revenue is accounted for on the date of transaction in the general ledger in line with expenditure reporting by departments