

Table 1 Revenue

R thousand	2008/09			2007/08		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income and profits	369,754,000	51,268,851	85,560,595	332,095,287	43,470,424	73,279,411
Income tax on persons and individuals	191,046,000	13,922,542	41,831,250	168,374,485	12,078,642	35,593,191
Tax on corporate income						
Companies	156,471,000	36,495,782	39,121,141	140,233,107	28,961,015	31,187,899
Secondary tax on companies	20,000,000	636,965	4,020,961	20,909,085	2,391,703	6,216,202
Tax on retirement funds	-	1,013	12,178	285,274	38,482	172,557
Other						
Interest on overdue income tax	2,237,000	209,937	565,824	2,280,509	-	107,542
Small business tax amnesty	-	2,612	9,241	12,827	582	2,020
Taxes on payroll and workforce	7,529,600	559,506	1,722,012	6,340,505	610,750	1,671,481
Skills development levy	7,529,600	559,506	1,722,012	6,340,505	610,750	1,671,481
Taxes on property	14,212,000	846,452	2,585,742	11,883,865	1,052,554	2,842,427
Estate, inheritance and gift taxes						
Donations tax	35,000	7,322	78,043	27,550	2,825	7,053
Estate duty	875,000	42,395	157,311	691,029	43,557	127,900
Taxes on financial and capital transactions						
Marketable securities tax	4,682,000	281,422	778,570	3,757,114	298,641	767,502
Transfer duties	8,620,000	515,313	1,571,818	7,408,172	707,531	1,939,972
Domestic taxes on goods and services	218,600,000	16,390,377	45,548,517	194,752,946	13,982,518	42,561,204
Value added tax	167,028,000	12,644,899	34,170,127	150,449,597	10,606,018	32,370,650
Specific excise duties						
Beer	5,941,000	427,872	1,131,860	5,141,861	395,870	1,018,929
Sorghum beer and sorghum flour	35,000	3,411	10,030	34,675	3,301	7,278
Wine and other fermented beverages	1,410,000	99,454	296,910	1,253,880	102,011	328,303
Spirits	2,890,000	300,996	718,606	2,364,129	241,795	597,431
Cigarettes and cigarette tobacco	8,375,000	598,395	2,123,943	7,665,369	519,578	1,749,485
Pipe tobacco and cigars	430,000	24,760	100,076	379,063	23,075	102,609
Petroleum products	980,000	71,893	220,612	901,269	71,086	215,337
Revenue from neighbouring countries	340,000	107,808	107,808	478,198	20,159	20,159
Ad valorem excise duties	1,682,000	493	320,631	1,480,455	185	348,814
Levies on fuel	26,434,000	2,060,197	6,072,249	23,740,513	1,943,514	5,651,121
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	545,000	33,232	127,038	540,634	37,952	129,912
Plastic bag levy	90,000	16,967	18,131	86,315	17,790	20,843
Electricity levy	2,000,000	-	-	-	-	-
Mining leases and ownership						
Other mines	180,000	-	130,496	55,916	184	184
Other	-	-	-	-	-	-
Universal Service Fund	240,000	-	-	181,072	-	149
Taxes on international trade and transactions	31,473,000	1,949,670	5,619,701	27,081,733	2,299,230	5,649,631
Import duties						
Customs duties	31,073,000	1,970,480	5,344,637	26,461,603	2,233,075	5,439,724
Other						
Miscellaneous customs and excise receipts	400,000	(20,810)	275,064	620,014	66,155	209,874
Diamond export duties	-	-	-	116	-	33
Other taxes	700,000	56,625	151,345	554,237	52,196	152,878
Stamp duties and fees	700,000	56,625	151,345	554,237	52,196	152,878
Unallocated tax revenue	-	38,563	95,026	212,799	196,237	213,951
Total tax revenue (gross)	642,268,600	71,110,044	141,282,938	572,921,372	61,663,909	126,370,983
Less: SACU payments	28,920,625	-	7,230,156	24,712,565	1,659,569	7,422,818
Total tax revenue (net of SACU payments)	613,347,975	71,110,044	134,052,782	548,208,807	60,004,340	118,948,165
Departmental revenue	12,005,000	836,207	1,822,322	13,082,176	501,825	1,865,926
Sales of goods and services other than capital assets						
Sales by market establishments	-	7,625	23,070	80,958	5,375	18,303
Administrative fees	2,753,096	486,152	602,881	2,283,818	21,873	338,224
Other sales	700,256	59,664	148,616	423,364	44,442	108,211
Selling of scrap or waste and other used current goods	24,733	7,944	10,162	150,199	5,852	9,396
Transfers received	200	362	400	4,171	17	727
Fines penalties and forfeits	437,019	2,822	24,340	1,470,016	72,127	132,322
Interest, dividends and rent on land						
Interest	5,346,678	173,108	687,380	5,714,255	321,917	1,032,601
Dividends	1,705,184	-	-	1,538,895	1	1,857
Rent on land	204,205	7,625	67,100	218,818	2,504	72,435
Sales of capital assets	148,832	(122)	1,115	101,137	648	6,902
Financial transactions in assets and liabilities	714,797	91,027	257,258	1,096,545	27,069	144,948
Total national government revenue	625,352,975	71,946,251	135,875,104	561,290,983	60,506,165	120,814,091
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		71,946,251	135,875,104	561,290,983	60,506,165	120,814,091
Departmental revenue received but not yet paid to the National Revenue Fund		(382,229)	485,953	(1,494,833)	357,764	286,496
Revenue collected on behalf of the Provincial Authorities		1,005	3,232	32,783	921	3,035
Revenue collected on behalf of the Road Accident Fund (RAF)		710,877	2,074,281	8,150,071	679,937	1,883,797
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		811,972	2,373,085	8,958,381	725,569	2,086,085
Total net revenue		73,087,876	140,811,655	576,937,384	62,270,356	125,073,504
Cash balance National Revenue Fund		(456,666)	(68,592)	(1,063,736)	(390,159)	(306,610)
Provincial revenue collected by SARS and transferred by National Treasury for May		(1,116)	(3,431)	(32,554)	(1,106)	(3,102)
Direct transfer from National Revenue Fund to the Road Accident Fund		(646,324)	(2,071,274)	(8,006,026)	(623,011)	(1,767,686)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(801,655)	(2,396,574)	(8,961,946)	(713,293)	(2,086,748)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	(702)	11,343
Recovery of criminal assets added as part of cash revenue in statement E		2,533	6,500	21,325	(20,310)	(18,102)
Revenue collected according to table 5		71,184,648	136,278,284	558,894,447	60,521,775	120,902,599

1) Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the databas

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oi

3) Include SARS recoupment of Road Accident Fund levies

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

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

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 department