

**Table 1 Revenue**

R thousand	2008/09			2007/08		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
<b>Taxes on income and profits</b>	<b>369,754,000</b>	<b>22,256,079</b>	<b>107,816,674</b>	<b>332,095,287</b>	<b>17,177,283</b>	<b>90,456,694</b>
Income tax on persons and individuals	191,046,000	15,664,309	57,495,559	168,374,485	13,230,550	48,823,741
Tax on corporate income						
Companies	156,471,000	4,958,548	44,079,689	140,233,107	3,657,662	34,845,561
Secondary tax on companies	20,000,000	1,245,614	5,266,575	20,909,085	287,401	6,503,603
Tax on retirement funds	-	147,270	159,448	285,274	505	173,062
Other						
Interest on overdue income tax	2,237,000	236,651	802,475	2,280,509	-	107,542
Small business tax amnesty	-	3,687	12,928	-	1,165	3,185
<b>Taxes on payroll and workforce</b>	<b>7,529,600</b>	<b>594,066</b>	<b>2,316,078</b>	<b>6,340,505</b>	<b>401,348</b>	<b>2,072,829</b>
Skills development levy	7,529,600	594,066	2,316,078	6,340,505	401,348	2,072,829
<b>Taxes on property</b>	<b>14,212,000</b>	<b>791,004</b>	<b>3,376,746</b>	<b>11,883,865</b>	<b>1,127,096</b>	<b>3,969,523</b>
Estate, inheritance and gift taxes						
Donations tax	35,000	1,839	79,882	27,550	2,266	9,319
Estate duty	875,000	69,011	226,322	691,029	86,353	214,253
Taxes on financial and capital transactions						
Marketable securities tax	4,682,000	251,948	1,030,518	3,757,114	330,153	1,097,655
Transfer duties	8,620,000	468,206	2,040,024	7,408,172	708,324	2,648,296
<b>Domestic taxes on goods and services</b>	<b>218,600,000</b>	<b>17,364,788</b>	<b>62,913,305</b>	<b>194,752,946</b>	<b>15,241,496</b>	<b>57,802,700</b>
Value added tax	167,028,000	13,502,760	47,672,887	150,449,597	11,715,068	44,085,718
Specific excise duties						
Beer	5,941,000	430,577	1,562,437	5,141,861	417,787	1,436,716
Sorghum beer and sorghum flour	35,000	559	10,589	34,675	3,121	10,399
Wine and other fermented beverages	1,410,000	92,839	389,749	1,253,880	91,072	419,375
Spirits	2,890,000	52,261	770,867	2,364,129	108,203	705,634
Cigarettes and cigarette tobacco	8,375,000	565,038	2,688,981	7,665,369	559,094	2,308,579
Pipe tobacco and cigars	430,000	34,438	134,514	379,063	35,692	138,301
Petroleum products	980,000	66,877	287,489	901,269	71,131	286,468
Revenue from neighbouring countries	340,000	6,014	113,822	478,198	14,661	34,820
Ad valorem excise duties	1,682,000	311,292	631,923	1,480,455	308,990	657,804
Levies on fuel	26,434,000	2,050,587	8,122,836	23,740,513	1,875,624	7,526,745
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	545,000	45,239	172,277	540,634	37,319	167,231
Plastic bag levy	90,000	2,808	20,939	86,315	3,734	24,577
Electricity levy	2,000,000	-	-	-	-	-
Mining leases and ownership						
Other mines	180,000	125,025	255,521	55,916	-	184
Other	-	-	-	-	-	-
Universal Service Fund	240,000	78,474	78,474	181,072	-	149
<b>Taxes on international trade and transactions</b>	<b>31,473,000</b>	<b>2,547,960</b>	<b>8,167,661</b>	<b>27,081,733</b>	<b>2,255,463</b>	<b>7,905,094</b>
Import duties						
Customs duties	31,073,000	2,071,546	7,416,183	26,461,603	2,180,742	7,620,466
Other						
Miscellaneous customs and excise receipts	400,000	476,414	751,478	620,014	74,721	284,595
Diamond export duties	-	-	-	116	-	33
<b>Other taxes</b>	<b>700,000</b>	<b>59,849</b>	<b>211,194</b>	<b>554,237</b>	<b>102,178</b>	<b>255,056</b>
Stamp duties and fees	700,000	59,849	211,194	554,237	102,178	255,056
<b>Unallocated tax revenue</b>	<b>-</b>	<b>(3,468)</b>	<b>91,558</b>	<b>212,799</b>	<b>(177,015)</b>	<b>36,936</b>
<b>Total tax revenue (gross)</b>	<b>642,268,600</b>	<b>43,610,278</b>	<b>184,893,216</b>	<b>572,921,372</b>	<b>36,127,849</b>	<b>162,498,832</b>
Less: SACU payments	28,920,625	7,230,156	14,460,312	24,712,565	5,763,249	13,186,067
<b>Total tax revenue (net of SACU payments)</b>	<b>613,347,975</b>	<b>36,380,122</b>	<b>170,432,904</b>	<b>548,208,807</b>	<b>30,364,600</b>	<b>149,312,765</b>
<b>Departmental revenue</b>	<b>12,005,000</b>	<b>1,855,776</b>	<b>3,678,098</b>	<b>13,082,176</b>	<b>1,922,180</b>	<b>3,788,106</b>
Sales of goods and services other than capital assets						
Sales by market establishments	-	7,764	30,834	80,958	6,302	24,605
Administrative fees	2,753,096	84,149	687,030	2,283,818	340,102	678,326
Other sales	670,256	42,351	190,967	423,364	24,509	132,720
Selling of scrap or waste and other used current goods	24,733	5,211	15,373	150,199	644	10,040
Transfers received	200	234	634	4,171	397	1,124
Fines penalties and forfeits	437,019	111,982	136,322	1,470,016	36,109	168,431
Interest, dividends and rent on land						
Interest	5,346,678	199,385	886,765	5,714,255	28,791	1,061,392
Dividends	1,705,184	1,366,514	1,366,514	1,538,895	1,242,285	1,244,142
Rent on land	204,205	10,110	77,210	218,818	7,852	80,287
Sales of capital assets	148,832	1,870	2,985	101,137	3,537	10,439
Financial transactions in assets and liabilities	714,797	26,206	283,464	1,096,545	231,652	376,600
<b>Total national government revenue</b>	<b>625,352,975</b>	<b>38,235,898</b>	<b>174,111,002</b>	<b>561,290,983</b>	<b>32,286,780</b>	<b>153,100,871</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>38,235,898</b>	<b>174,111,002</b>	<b>561,290,983</b>	<b>32,286,780</b>	<b>153,100,871</b>
Departmental revenue received but not yet paid to the National Revenue Fund		349,855	835,808	(1,494,833)	(311,952)	(25,456)
Revenue collected on behalf of the Provincial Authorities		938	4,170	32,783	1,605	4,640
Revenue collected on behalf of the Road Accident Fund (RAF)		690,655	2,764,936	8,150,071	641,080	2,524,877
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,927	3,194,012	8,958,381	706,512	2,792,597
<b>Total net revenue</b>		<b>40,098,273</b>	<b>180,909,928</b>	<b>576,937,384</b>	<b>33,324,025</b>	<b>158,397,529</b>
Cash balance National Revenue Fund		450,563	381,971	(1,063,736)	303,387	(3,223)
Provincial revenue collected by SARS and transferred by National Treasury for June		(1,038)	(4,469)	(32,554)	(891)	(3,993)
Direct transfer from National Revenue Fund to the Road Accident Fund		(710,876)	(2,782,150)	(8,006,026)	(679,937)	(2,447,623)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(832,996)	(3,229,570)	(8,961,946)	(716,069)	(2,802,817)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	(694)	10,649
Recovery of criminal assets added as part of cash revenue in statement E		375	6,875	21,325	596	(17,506)
<b>Revenue collected according to table 5</b>		<b>39,004,301</b>	<b>175,282,585</b>	<b>558,894,447</b>	<b>32,230,417</b>	<b>153,133,016</b>

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