

Table 1 Revenue

R thousand	1)	2008/09						Year to date
		Budget estimate	April	May	June	July	August	
Taxes on income and profits		369,754,000	17,071,484	17,220,260	51,268,851	22,256,079	29,226,281	137,042,955
Income tax on persons and individuals		191,046,000	14,183,495	13,725,213	13,922,542	15,664,309	17,866,545	75,362,104
Tax on corporate income								
Companies		156,471,000	1,321,288	1,304,071	36,495,782	4,958,548	9,373,383	53,453,072
Secondary tax on companies		20,000,000	1,378,162	2,005,834	636,965	1,245,614	1,815,233	7,081,808
Tax on retirement funds		-	10,911	254	1,013	147,270	5,993	165,441
Other								
Interest on overdue income tax		2,237,000	174,923	180,964	209,937	236,651	161,263	963,738
Small business tax amnesty		-	2,705	3,924	2,612	3,687	3,864	16,792
Taxes on payroll and workforce		7,529,600	583,350	579,156	559,506	594,066	582,121	2,898,199
Skills development levy		7,529,600	583,350	579,156	559,506	594,066	582,121	2,898,199
Taxes on property		14,212,000	830,522	908,768	846,452	791,004	668,401	4,045,147
Estate, inheritance and gift taxes								
Donations tax		35,000	2,366	68,355	7,322	1,839	4,873	84,755
Estate duty		875,000	48,567	66,349	42,395	69,011	56,432	282,754
Taxes on financial and capital transactions								
Securities transfer tax	2)	4,682,000	273,319	223,829	281,422	251,948	240,047	1,270,565
Transfer duties		8,620,000	506,270	550,235	515,313	468,206	367,049	2,407,073
Domestic taxes on goods and services		218,600,000	12,983,483	16,174,657	16,390,377	17,364,788	14,605,786	77,519,091
Value added tax		167,028,000	8,816,044	12,709,184	12,644,899	13,502,760	10,929,469	58,602,356
Specific excise duties								
Beer		5,941,000	248,303	455,685	427,872	430,577	428,032	1,990,469
Sorghum beer and sorghum flour		35,000	3,369	3,250	3,411	559	5,807	16,396
Wine and other fermented beverages		1,410,000	106,826	90,630	99,454	92,839	10,442	400,191
Spirits		2,890,000	244,392	173,218	300,996	52,261	189,472	960,339
Cigarettes and cigarette tobacco		8,375,000	1,099,159	426,389	598,395	565,038	810,784	3,499,765
Pipe tobacco and cigars		430,000	56,238	19,078	24,760	34,438	33,344	167,858
Petroleum products	3)	980,000	76,013	72,706	71,893	66,877	69,526	357,015
Revenue from neighbouring countries		340,000	-	-	107,808	6,014	-	113,822
Ad valorem excise duties		1,682,000	186,574	133,564	493	311,292	1,181	633,104
Levies on fuel	4)	26,434,000	2,099,494	1,912,558	2,060,197	2,050,587	1,954,508	10,077,344
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	45,239	46,567	218,844
Plastic bag levy		90,000	650	514	16,967	2,808	739	21,678
Electricity levy		2,000,000	-	-	-	-	-	-
Mining leases and ownership								
Other mines		180,000	-	130,496	-	125,025	-	255,521
Other								
Universal Service Fund		240,000	-	-	-	78,474	125,915	204,389
Taxes on international trade and transactions		31,473,000	1,536,952	2,133,079	1,949,670	2,547,960	1,722,788	9,890,449
Import duties								
Customs duties		31,073,000	1,370,189	2,003,968	1,970,480	2,071,546	1,883,011	9,299,194
Other								
Miscellaneous customs and excise receipts	5)	400,000	166,763	129,111	(20,810)	476,414	(160,223)	591,255
Diamond export duties		-	-	-	-	-	-	-
Other taxes		700,000	51,844	42,876	56,625	59,849	36,435	247,629
Stamp duties and fees		700,000	51,844	42,876	56,625	59,849	36,435	247,629
Unallocated tax revenue	1), 6)	-	751,929	(695,466)	38,563	(3,468)	39,119	130,677
Total tax revenue (gross)		642,268,600	33,809,564	36,363,330	71,110,044	43,610,278	46,880,931	231,774,147
Less: SACU payments	7)	28,920,625	7,230,156	-	-	7,230,156	-	14,460,312
Total tax revenue (net of SACU payments)		613,347,975	26,579,408	36,363,330	71,110,044	36,380,122	46,880,931	217,313,835
Departmental revenue	8)	12,005,000	616,420	369,695	836,207	1,855,776	577,323	4,255,421
Sales of goods and services other than capital assets								
Sales by market establishments		-	-	15,445	7,625	7,764	7,655	38,489
Administrative fees		2,753,096	60,887	55,842	486,152	84,149	72,721	759,751
Other sales		670,256	45,646	43,306	59,664	42,351	44,224	235,191
Selling of scrap or waste and other used current goods		24,733	598	1,620	7,944	5,211	1,523	16,896
Transfers received		200	38	-	362	234	289	923
Fines penalties and forfeits		437,019	7,114	14,404	2,822	111,982	14,377	150,699
Interest, dividends and rent on land								
Interest		5,346,678	393,375	120,897	173,108	199,385	441,520	1,328,285
Dividends		1,705,184	-	-	-	1,366,514	-	1,366,514
Rent on land		204,205	45,682	13,793	7,625	10,110	(24,508)	52,702
Sales of capital assets		148,832	1,101	136	(122)	1,870	397	3,382
Financial transactions in assets and liabilities		714,797	61,979	104,252	91,027	26,206	19,125	302,589
Total national government revenue		625,352,975	27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	221,569,256
Reconciliation to total net revenue and revenue collected on table 5								
Total national government revenue			27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	221,569,256
Departmental revenue received but not yet paid to the National Revenue Fund			738,305	129,877	(382,229)	349,855	89,246	925,054
Revenue collected on behalf of the Provincial Authorities			1,111	1,116	1,005	938	978	5,148
Revenue collected on behalf of the Road Accident Fund (RAF)			717,080	646,324	710,877	690,655	724,980	3,489,916
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			759,785	801,328	811,972	820,927	838,403	4,032,415
Total net revenue		29,412,109	38,311,670	73,087,876	40,098,273	49,111,861	49,111,861	230,021,789
Cash balance National Revenue Fund		(840,128)	1,228,202	(456,666)	450,563	205,441	587,412	587,412
Provincial revenue collected by SARS and transferred by National Treasury for July		(1,237)	(1,078)	(1,116)	(1,038)	(938)	(5,407)	(5,407)
Direct transfer from National Revenue Fund to the Road Accident Fund		(707,870)	(717,080)	(646,324)	(710,876)	(690,655)	(3,472,805)	(3,472,805)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(789,008)	(805,911)	(801,655)	(832,996)	(831,316)	(4,060,886)	(4,060,886)
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	375	3,421	10,296	10,296
Revenue collected according to table 5		27,077,310	38,016,326	71,184,648	39,004,301	47,797,814	223,080,399	

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

2) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2006

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

4) Include SARS recoupment of Road Accident Fund levies

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

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

7) Payments in terms of Customs Union agreements

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