

Table 1 Revenue

R thousand	2008/09							Year to date
	Budget estimate	April	May	June	July	August	September	
Taxes on income and profits	369,754,000	17,071,484	17,220,260	51,268,851	22,256,079	29,226,281	41,562,545	178,605,500
Income tax on persons and individuals	191,046,000	14,183,495	13,725,213	13,922,542	15,664,309	17,866,545	18,236,536	93,598,640
Tax on corporate income								
Companies	156,471,000	1,321,288	1,304,071	36,495,782	4,958,548	9,373,383	21,833,234	75,286,306
Secondary tax on companies	20,000,000	1,378,162	2,005,834	636,965	1,245,614	1,815,233	1,237,025	8,318,833
Tax on retirement funds	-	10,911	254	1,013	147,270	5,993	3,099	168,540
Other								
Interest on overdue income tax	2,237,000	174,923	180,964	209,937	236,651	161,263	249,326	1,213,064
Small business tax amnesty	-	2,705	3,924	2,612	3,687	3,864	3,325	20,117
Taxes on payroll and workforce	7,529,600	583,350	579,156	559,506	594,066	582,121	590,313	3,488,512
Skills development levy	7,529,600	583,350	579,156	559,506	594,066	582,121	590,313	3,488,512
Taxes on property	14,212,000	830,522	908,768	846,452	791,004	668,401	974,203	5,019,350
Estate, inheritance and gift taxes								
Donations tax	35,000	2,366	68,355	7,322	1,839	4,873	7,273	92,028
Estate duty	875,000	48,567	66,349	42,395	69,011	56,432	45,057	327,811
Taxes on financial and capital transactions								
Securities transfer tax	4,682,000	273,319	223,829	281,422	251,948	240,047	577,863	1,848,428
Transfer duties	8,620,000	506,270	550,235	515,313	468,206	367,049	344,010	2,751,083
Domestic taxes on goods and services	218,600,000	12,983,483	16,174,657	16,390,377	17,364,788	14,605,786	16,773,473	94,292,564
Value added tax	167,028,000	8,816,044	12,709,184	12,644,899	13,502,760	10,929,469	13,090,809	71,693,165
Specific excise duties								
Beer	5,941,000	248,303	455,685	427,872	430,577	428,032	442,268	2,432,737
Sorghum beer and sorghum flour	35,000	3,369	3,250	3,411	559	5,807	2,895	19,291
Wine and other fermented beverages	1,410,000	106,826	90,630	99,454	92,839	10,442	115,986	516,177
Spirits	2,890,000	244,392	173,218	300,996	52,261	189,472	150,611	1,110,950
Cigarettes and cigarette tobacco	8,375,000	1,099,159	426,389	598,395	565,038	810,784	597,510	4,097,275
Pipe tobacco and cigars	430,000	56,238	19,078	24,760	34,438	33,344	41,138	208,996
Petroleum products	980,000	76,013	72,706	71,893	66,877	69,526	69,990	426,905
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	(5,196)	627,908
Levies on fuel	26,434,000	2,099,494	1,912,558	2,060,197	2,050,587	1,954,508	1,989,844	12,067,188
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	49,117	267,961
Plastic bag levy	90,000	650	514	16,967	2,808	739	16,750	38,428
Electricity levy	2,000,000	-	-	-	-	-	-	-
Mining leases and ownership								
Other mines	180,000	-	130,496	-	125,025	-	211,851	467,372
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	2,033,733	11,924,182
Import duties								
Customs duties	31,073,000	1,370,189	2,003,968	1,970,480	2,071,546	1,883,011	1,918,258	11,217,452
Other								
Miscellaneous customs and excise receipts	400,000	166,763	129,111	(20,810)	476,414	(160,223)	115,475	706,730
Diamond export duties	-	-	-	-	-	-	-	-
Other taxes	700,000	51,844	42,876	56,625	59,849	36,435	46,941	294,570
Stamp duties and fees	700,000	51,844	42,876	56,625	59,849	36,435	46,941	294,570
Unallocated tax revenue	-	751,929	(695,466)	38,563	(3,468)	39,119	500,791	631,468
Total tax revenue (gross)	642,268,600	33,809,564	36,363,330	71,110,044	43,610,278	46,880,931	62,481,999	294,256,146
Less: SACU payments	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	62,481,999	279,795,834
Departmental revenue	12,005,000	616,420	369,695	836,207	1,855,776	577,323	1,387,365	5,642,786
Sales of goods and services other than capital assets								
Sales by market establishments	-	-	15,445	7,625	7,764	7,655	7,599	46,088
Administrative fees	2,753,096	60,887	55,842	486,152	84,149	72,721	459,040	1,218,791
Other sales	670,256	45,646	43,306	59,664	42,351	44,224	41,305	276,496
Selling of scrap or waste and other used current goods	24,733	598	1,620	7,944	5,211	1,523	2,851	19,747
Transfers received	200	38	-	362	234	289	252	1,175
Fines penalties and forfeits	437,019	7,114	14,404	2,822	111,982	14,377	10,308	161,007
Interest, dividends and rent on land								
Interest	5,346,678	393,375	120,897	173,108	199,385	441,520	456,419	1,784,704
Dividends	1,705,184	-	-	-	1,366,514	-	119,005	1,485,519
Rent on land	204,205	45,682	13,793	7,625	10,110	(24,508)	18,829	71,531
Sales of capital assets	148,832	1,101	136	(122)	1,870	397	3	3,385
Financial transactions in assets and liabilities	714,797	61,979	104,252	91,027	26,206	19,125	271,754	574,343
Total national government revenue	625,352,975	27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	63,869,364	285,438,620
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	63,869,364	285,438,620
Departmental revenue received but not yet paid to the National Revenue Fund		738,305	129,877	(382,229)	349,855	89,246	(85,323)	839,731
Revenue collected on behalf of the Provincial Authorities		1,111	1,116	1,005	938	978	1,198	6,346
Revenue collected on behalf of the Road Accident Fund (RAF)		717,080	646,324	710,877	690,655	724,980	735,371	4,225,287
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		759,785	801,328	811,972	820,927	838,403	842,713	4,875,128
Total net revenue		29,412,109	38,311,670	73,087,876	40,098,273	49,111,861	65,363,323	295,385,112
Cash balance National Revenue Fund		(840,128)	1,228,202	(456,666)	450,563	205,441	(537,310)	50,102
Provincial revenue collected by SARS and transferred by National Treasury for August		(1,237)	(1,078)	(1,116)	(1,038)	(938)	(978)	(6,385)
Direct transfer from National Revenue Fund to the Road Accident Fund		(707,870)	(717,080)	(646,324)	(710,876)	(690,655)	(724,980)	(4,197,785)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(789,008)	(805,911)	(801,655)	(832,996)	(831,316)	(846,390)	(4,907,276)
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	969	11,265
Revenue collected according to table 5		27,077,310	38,016,326	71,184,648	39,004,301	47,797,814	63,254,634	286,335,033

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

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 department

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