

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	October	Year to date	Audited outcome	October	Year to date
<b>Taxes on income and profits</b>	<b>380,624,000</b>	<b>24,912,173</b>	<b>203,517,673</b>	<b>332,058,296</b>	<b>21,880,796</b>	<b>173,500,438</b>
Income tax on persons and individuals	201,000,000	16,704,825	110,303,465	168,774,352	14,113,496	93,403,818
Tax on corporate income						
Companies	158,924,000	5,525,700	80,812,006	140,119,831	6,617,569	67,261,958
Secondary tax on companies	18,200,000	2,442,390	10,761,223	20,585,421	952,349	11,032,046
Tax on retirement funds	220,000	(7,809)	160,731	285,357	3,186	163,119
Other						
Interest on overdue income tax	2,250,000	242,521	1,455,585	2,280,507	193,490	1,633,376
Small business tax amnesty	30,000	4,546	24,663	12,828	706	6,121
<b>Taxes on payroll and workforce</b>	<b>7,900,000</b>	<b>609,103</b>	<b>4,097,615</b>	<b>6,330,917</b>	<b>498,398</b>	<b>3,677,801</b>
Skills development levy	7,900,000	609,103	4,097,615	6,330,917	498,398	3,677,801
<b>Taxes on property</b>	<b>10,300,000</b>	<b>813,416</b>	<b>5,832,766</b>	<b>11,883,869</b>	<b>1,123,273</b>	<b>7,073,714</b>
Estate, inheritance and gift taxes						
Donations tax	100,000	6,142	98,170	27,551	1,638	11,446
Estate duty	700,000	80,126	407,937	691,031	85,088	394,354
Taxes on financial and capital transactions						
Securities transfer tax	3,500,000	321,577	2,170,005	3,757,114	313,340	2,050,104
Transfer duties	6,000,000	405,571	3,156,654	7,408,173	723,207	4,617,810
<b>Domestic taxes on goods and services</b>	<b>215,945,000</b>	<b>14,698,395</b>	<b>108,990,959</b>	<b>194,746,328</b>	<b>16,230,013</b>	<b>104,331,299</b>
Value added tax	167,000,000	10,795,139	82,488,304	150,442,849	12,392,195	80,022,150
Specific excise duties						
Beer	5,640,000	447,920	2,880,657	5,141,862	398,612	2,638,789
Sorghum beer and sorghum flour	40,000	3,609	22,900	34,675	3,941	17,830
Wine and other fermented beverages	1,365,000	98,173	614,350	1,253,881	102,734	578,483
Spirits	2,630,000	182,795	1,293,745	2,364,130	171,346	1,217,693
Cigarettes and cigarette tobacco	9,110,000	648,420	4,745,695	7,665,368	592,427	4,091,109
Pipe tobacco and cigars	455,000	80,793	289,789	379,064	26,532	205,861
Petroleum products	920,000	68,585	495,490	901,269	76,135	511,874
Revenue from neighbouring countries	340,000	55,936	169,758	478,198	16,402	51,222
Ad valorem excise duties	1,700,000	268,462	896,370	1,480,454	362,250	1,020,233
Levies on fuel	25,500,000	1,991,116	14,058,304	23,740,512	2,010,685	13,452,394
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	55,449	323,410	540,635	74,004	297,577
Plastic bag levy	75,000	1,997	40,425	86,314	2,750	45,941
Mining leases and ownership						
Diamond mines	-	-	167	300	-	217
Other mines	380,000	-	467,205	55,732	-	-
Other						
Universal Service Fund	210,000	-	204,389	181,085	-	179,926
<b>Taxes on international trade and transactions</b>	<b>26,900,000</b>	<b>1,769,763</b>	<b>13,693,945</b>	<b>27,081,785</b>	<b>2,698,810</b>	<b>15,279,056</b>
Import duties						
Customs duties	26,500,000	1,935,421	13,152,873	26,469,760	2,490,973	14,593,673
Other						
Miscellaneous customs and excise receipts	400,000	(165,658)	541,072	612,025	207,837	685,383
<b>Other taxes</b>	<b>600,000</b>	<b>155,854</b>	<b>450,424</b>	<b>557,123</b>	<b>44,488</b>	<b>370,136</b>
Stamp duties and fees	600,000	155,854	450,424	557,123	44,488	370,136
Unallocated tax revenue	-	(588,765)	42,703	212,235	(554,236)	312,626
<b>Total tax revenue (gross)</b>	<b>642,269,000</b>	<b>42,369,939</b>	<b>336,626,085</b>	<b>572,870,553</b>	<b>41,921,542</b>	<b>304,545,070</b>
Less: SACU payments	27,075,888	7,230,156	21,690,468	24,712,567	5,763,249	18,949,316
<b>Total tax revenue (net of SACU payments)</b>	<b>615,193,112</b>	<b>35,139,783</b>	<b>314,935,617</b>	<b>548,157,986</b>	<b>36,158,293</b>	<b>285,595,754</b>
<b>Departmental revenue</b>	<b>7)</b>	<b>11,337,562</b>	<b>1,215,768</b>	<b>6,858,554</b>	<b>11,615,784</b>	<b>6,405,539</b>
Sales of goods and services other than capital assets						
Sales by market establishments	62,109	7,610	53,698	83,045	6,126	41,952
Administrative fees	2,318,370	38,591	1,257,382	2,287,891	47,357	1,256,734
Other sales	670,937	42,462	318,958	446,501	33,719	243,752
Selling of scrap or waste and other used current goods	39,492	1,884	21,631	23,755	126,901	142,004
Transfers received	3,394	332	1,507	4,171	110	2,012
Fines penalties and forfeits	440,813	35,280	196,287	448,142	23,887	246,644
Interest, dividends and rent on land						
Interest	4,730,981	547,871	2,332,575	4,999,974	501,972	2,373,219
Dividends	1,855,519	-	1,485,519	1,538,894	(171)	1,344,680
Rent on land	195,254	5,047	76,578	256,286	5,473	114,865
Sales of capital assets	99,176	1,082	4,467	230,100	1,056	33,975
Financial transactions in assets and liabilities	921,517	535,609	1,109,952	1,297,025	(50,217)	605,702
<b>Total national government revenue</b>	<b>8)</b>	<b>626,530,674</b>	<b>36,355,551</b>	<b>321,794,171</b>	<b>559,773,770</b>	<b>36,854,506</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>36,355,551</b>	<b>321,794,171</b>	<b>559,773,770</b>	<b>36,854,506</b>	<b>292,001,293</b>
Departmental revenue received but not yet paid to the National Revenue Fund		558,322	1,398,053	(1,049,314)	596,103	562,615
Revenue collected on behalf of the Provincial Authorities		1,272	7,618	32,783	1,601	8,545
Revenue collected on behalf of the Road Accident Fund (RAF)		711,354	4,936,641	8,150,071	686,867	4,565,254
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		844,655	5,719,783	8,954,337	730,956	4,981,939
<b>Total net revenue</b>		<b>38,471,154</b>	<b>333,856,266</b>	<b>575,861,647</b>	<b>38,870,033</b>	<b>302,119,645</b>
Cash balance National Revenue Fund		1,378,326	1,428,428	(1,008,876)	1,317,577	176,083
Provincial revenue collected by SARS and transferred by National Treasury for September		(1,163)	(7,548)	(32,554)	(1,161)	(7,932)
Direct transfer from National Revenue Fund to the Road Accident Fund		(735,371)	(4,933,156)	(8,006,026)	(728,382)	(4,442,212)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(845,537)	(5,752,813)	(8,961,946)	(702,505)	(4,977,663)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5		1,357	12,622	21,325	6,674	(5,733)
<b>Revenue collected according to table 5</b>		<b>38,268,766</b>	<b>324,603,799</b>	<b>557,873,570</b>	<b>38,762,236</b>	<b>292,872,837</b>

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2008

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

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