

Table 1 Revenue

	2008/09									
	Revised estimate	April	May	June	July	August	September	October	November	Year to date
R thousand										
Taxes on income and profits	380,624,000	17,071,484	17,220,260	51,268,851	22,256,079	29,226,281	41,562,545	24,912,173	18,445,672	221,963,345
Income tax on persons and individuals	201,000,000	14,183,495	13,725,213	13,922,542	15,664,309	17,866,545	18,236,536	16,704,825	14,203,335	124,506,800
Tax on corporate income										
Companies	158,924,000	1,321,288	1,304,071	36,495,782	4,958,548	9,373,383	21,833,234	5,525,700	1,816,796	82,628,802
Secondary tax on companies	18,200,000	1,378,162	2,005,834	636,965	1,245,614	1,815,233	1,237,025	2,442,390	2,282,732	13,043,955
Tax on retirement funds	220,000	10,911	254	1,013	147,270	5,993	3,099	(7,809)	254	160,985
Other										
Interest on overdue income tax	2,250,000	174,923	180,964	209,937	236,651	161,263	249,326	242,521	137,921	1,593,506
Small business tax amnesty	30,000	2,705	3,924	2,612	3,687	3,864	3,325	4,546	4,634	29,297
Taxes on payroll and workforce	7,900,000	583,350	579,156	559,506	594,066	582,121	590,313	609,103	593,194	4,690,809
Skills development levy	7,900,000	583,350	579,156	559,506	594,066	582,121	590,313	609,103	593,194	4,690,809
Taxes on property	10,300,000	830,522	908,768	846,452	791,004	668,401	974,203	813,416	857,772	6,690,538
Estate, inheritance and gift taxes										
Donations tax	100,000	2,366	68,355	7,322	1,839	4,873	7,273	6,142	1,871	100,041
Estate duty	700,000	48,567	66,349	42,395	69,011	56,432	45,057	80,126	61,848	469,785
Taxes on financial and capital transactions										
Securities transfer tax	3,500,000	273,319	223,829	281,422	251,948	240,047	577,863	321,577	369,740	2,539,745
Transfer duties	6,000,000	506,270	550,235	515,313	468,206	367,049	344,010	405,571	424,313	3,580,967
Domestic taxes on goods and services	215,945,000	12,983,483	16,174,657	16,390,377	17,364,788	14,605,786	16,773,473	14,698,395	18,409,825	127,400,784
Value added tax	167,000,000	8,816,044	12,709,184	12,644,899	13,502,760	10,929,469	13,090,809	10,795,139	14,569,395	97,057,699
Specific excise duties										
Beer	5,640,000	248,303	455,685	427,872	430,577	428,032	442,268	447,920	490,988	3,371,645
Sorghum beer and sorghum flour	40,000	3,369	3,250	3,411	559	5,807	2,895	3,609	276	23,176
Wine and other fermented beverages	1,365,000	106,826	90,630	99,454	92,839	10,442	115,986	98,173	110,267	724,617
Spirits	2,630,000	244,392	173,218	300,996	52,261	189,472	150,611	182,795	182,838	1,476,583
Cigarettes and cigarette tobacco	9,110,000	1,099,159	426,389	598,395	565,038	810,784	597,510	648,420	703,244	5,448,939
Pipe tobacco and cigars	455,000	56,238	19,078	24,760	34,438	33,344	41,138	80,793	159,775	449,564
Petroleum products	920,000	76,013	72,706	71,893	66,877	69,526	69,890	68,585	73,466	568,956
Revenue from neighbouring countries	340,000	-	-	107,808	6,014	-	-	55,936	-	169,758
Ad valorem excise duties	1,700,000	186,574	133,564	493	311,292	1,181	(5,196)	268,462	4,478	900,848
Levies on fuel	25,500,000	2,099,494	1,912,558	2,060,197	2,050,587	1,954,508	1,989,844	1,991,116	2,078,913	16,137,217
Taxes on use of goods or permission to use goods or to perform activities										
Air departure tax	580,000	46,421	47,385	33,232	45,239	46,567	49,117	55,449	34,551	357,961
Plastic bag levy	75,000	650	514	16,967	2,808	739	16,750	1,997	1,634	42,059
Mining leases and ownership										
Diamond mines	-	-	167	-	-	-	-	-	-	167
Other mines	380,000	-	130,329	-	125,025	-	211,851	-	-	467,205
Other										
Universal Service Fund	210,000	-	-	-	78,474	125,915	-	-	-	204,389
Taxes on international trade and transactions	26,900,000	1,536,952	2,133,079	1,949,670	2,547,960	1,722,788	2,033,733	1,769,763	1,933,946	15,627,891
Import duties										
Customs duties	26,500,000	1,370,189	2,003,968	1,970,480	2,071,546	1,883,011	1,918,258	1,935,421	1,943,937	15,096,810
Other										
Miscellaneous customs and excise receipts	400,000	166,763	129,111	(20,810)	476,414	(160,223)	115,475	(165,658)	(9,991)	531,081
Other taxes	600,000	51,844	42,876	56,625	59,849	36,435	46,941	155,854	32,317	482,741
Stamp duties and fees	600,000	51,844	42,876	56,625	59,849	36,435	46,941	155,854	32,317	482,741
Unallocated tax revenue	-	751,929	(695,466)	38,563	(3,468)	39,119	500,791	(588,765)	8,203	50,906
Total tax revenue (gross)	642,269,000	33,809,564	36,363,330	71,110,044	43,610,278	46,880,931	62,481,999	42,369,939	40,280,929	376,907,014
Less: SACU payments	27,075,888	2,230,156	-	7,230,156	-	-	-	7,230,156	-	21,690,468
Total tax revenue (net of SACU payments)	615,193,112	26,579,408	36,363,330	71,110,044	36,380,122	46,880,931	62,481,999	35,139,783	40,280,929	355,216,546
Departmental revenue	11,337,562	616,420	369,695	836,207	1,855,776	577,323	1,387,365	1,215,768	982,745	7,841,299
Sales of goods and services other than capital assets										
Sales by market establishments	62,109	-	15,445	7,625	7,764	7,655	7,599	7,610	7,479	61,177
Administrative fees	2,318,370	60,887	55,842	486,152	84,149	72,721	459,040	38,591	33,556	1,290,938
Other sales	670,937	45,646	43,306	59,664	42,351	44,224	41,305	42,462	47,239	366,197
Selling of scrap or waste and other used current goods	39,492	598	1,620	7,944	5,211	1,523	2,851	1,884	75	21,706
Transfers received	3,394	38	-	362	234	289	252	332	396	1,903
Fines penalties and forfeits	440,813	7,114	14,404	2,822	111,982	14,377	10,308	35,280	37,426	233,713
Interest, dividends and rent on land										
Interest	4,730,981	393,375	120,897	173,108	199,385	441,520	456,419	547,871	693,695	3,026,270
Dividends	1,855,519	-	-	-	1,366,514	-	119,005	-	-	1,485,519
Rent on land	195,254	45,682	13,793	7,625	10,110	(24,508)	18,829	5,047	30,217	106,795
Sales of capital assets	99,176	1,101	136	(122)	1,870	397	3	1,082	536	5,003
Financial transactions in assets and liabilities	921,517	61,979	104,252	91,027	26,206	19,125	271,754	535,609	132,126	1,242,078
Total national government revenue	626,530,674	27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	63,869,364	36,355,551	41,263,674	363,057,845
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	36,355,551	41,263,674	363,057,845
Departmental revenue received but not yet paid to the National Revenue Fund		738,305	129,329	(382,835)	349,855	89,246	(335,323)	809,476	(544,765)	853,288
Revenue collected on behalf of the Provincial Authorities		1,111	1,116	1,005	938	978	1,198	1,272	4,694	12,312
Revenue collected on behalf of the Road Accident Fund (RAF)		717,080	646,324	710,877	690,655	724,980	735,371	711,354	753,522	5,690,163
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		759,785	801,328	811,972	820,927	838,403	842,713	844,655	855,937	6,575,720
Total net revenue		29,412,109	38,311,122	73,087,270	40,098,273	49,111,861	65,113,323	38,722,308	42,333,062	376,189,328
Cash balance National Revenue Fund		(840,128)	1,228,202	(456,666)	450,563	205,441	(537,310)	1,378,326	(1,070,148)	358,280
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,237)	(1,078)	(1,116)	(1,038)	(938)	(978)	(1,163)	(1,274)	(8,822)
Direct transfer from National Revenue Fund to the Road Accident Fund		(707,870)	(717,080)	(646,324)	(710,876)	(690,655)	(724,980)	(735,371)	(711,354)	(5,644,510)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(789,008)	(805,911)	(801,655)	(832,996)	(831,316)	(846,390)	(845,537)	(855,844)	(6,608,657)
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	1,357	(4,430)	8,192
Revenue collected according to table 5		27,077,310	38,015,778	71,184,042	39,004,301	47,797,814	63,004,634	38,519,920	39,690,012	364,293,811

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