

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	380,624,000	59,610,927	281,574,272	332,058,296	49,481,953	240,201,274
Income tax on persons and individuals	201,000,000	16,902,938	141,409,738	168,774,352	14,431,009	120,291,682
Tax on corporate income						
Companies	158,924,000	40,749,251	123,378,053	140,119,831	33,591,218	103,094,749
Secondary tax on companies	18,200,000	1,696,690	14,740,645	20,585,421	1,335,671	14,764,071
Tax on retirement funds	220,000	547	161,532	285,357	1,760	163,501
Other						
Interest on overdue income tax	2,250,000	258,369	1,851,875	2,280,507	121,624	1,880,119
Small business tax amnesty	30,000	3,132	32,429	12,828	671	7,152
Taxes on payroll and workforce	7,900,000	661,215	5,352,024	6,330,917	420,206	4,659,444
Skills development levy	7,900,000	661,215	5,352,024	6,330,917	420,206	4,659,444
Taxes on property	10,300,000	790,152	7,480,690	11,883,869	913,587	9,173,229
Estate, inheritance and gift taxes						
Donations tax	100,000	3,224	103,265	27,551	2,709	20,200
Estate duty	700,000	63,750	533,535	691,031	71,695	552,668
Taxes on financial and capital transactions						
Securities transfer tax	3,500,000	414,146	2,953,891	3,757,114	406,624	2,847,717
Transfer duties	6,000,000	309,032	3,889,999	7,408,173	432,559	5,752,644
Domestic taxes on goods and services	215,945,000	15,634,315	143,035,099	194,746,328	16,806,032	139,268,455
Value added tax	167,000,000	11,790,225	108,847,924	150,442,849	13,035,919	107,386,288
Specific excise duties						
Beer	5,640,000	530,020	3,901,665	5,141,862	518,688	3,618,057
Sorghum beer and sorghum flour	40,000	5,867	29,043	34,675	613	21,879
Wine and other fermented beverages	1,365,000	142,342	866,959	1,253,881	114,827	792,852
Spirits	2,630,000	218,405	1,694,988	2,364,130	215,845	1,606,001
Cigarettes and cigarette tobacco	9,110,000	657,815	6,106,754	7,665,368	565,735	5,463,480
Pipe tobacco and cigars	455,000	29,970	479,534	379,064	1,022	270,612
Petroleum products	920,000	74,288	643,244	901,269	81,650	669,752
Revenue from neighbouring countries	340,000	-	169,758	478,198	-	54,584
Ad valorem excise duties	1,700,000	3,051	903,899	1,480,454	96	1,020,918
Levies on fuel	25,500,000	2,104,859	18,242,076	23,740,512	2,216,431	17,668,432
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	55,466	413,427	540,635	45,992	403,038
Plastic bag levy	75,000	22,000	64,059	86,314	9,207	56,687
Mining leases and ownership						
Diamond mines	-	-	167	300	-	217
Other mines	380,000	7	467,212	55,732	7	55,732
Other						
Universal Service Fund	210,000	-	204,389	181,085	-	179,926
Taxes on international trade and transactions	26,900,000	1,971,659	17,599,550	27,081,785	2,277,761	20,038,417
Import duties						
Customs duties	26,500,000	1,879,359	16,976,169	26,469,760	2,071,180	19,229,917
Other						
Miscellaneous customs and excise receipts	400,000	92,300	623,381	612,025	206,581	808,500
Other taxes	600,000	30,817	513,558	557,123	26,373	446,148
Stamp duties and fees	600,000	30,817	513,558	557,123	26,373	446,148
Unallocated tax revenue	-	993,191	1,044,097	212,235	(209,117)	209,729
Total tax revenue (gross)	642,269,000	79,692,276	456,599,290	572,870,553	69,716,795	413,996,696
Less: SACU payments	27,075,888	-	21,690,468	24,712,567	-	18,949,316
Total tax revenue (net of SACU payments)	615,193,112	79,692,276	434,908,822	548,157,986	69,716,795	395,047,380
Departmental revenue	11,337,562	1,139,996	8,981,295	11,615,784	1,074,357	8,287,006
Sales of goods and services other than capital assets						
Sales by market establishments	62,109	3,098	64,275	83,045	9,255	56,653
Administrative fees	2,318,370	499,957	1,790,895	2,287,891	427,927	1,735,196
Other sales	670,937	46,181	412,378	446,501	28,041	309,673
Selling of scrap or waste and other used current goods	39,492	125,433	147,139	23,755	3,568	147,624
Transfers received	3,394	228,404	230,307	4,171	-	2,112
Fines penalties and forfeits	440,813	(9,704)	224,009	448,142	19,587	285,044
Interest, dividends and rent on land						
Interest	4,730,981	654,980	3,681,250	4,999,974	542,831	3,379,962
Dividends	1,855,519	-	1,485,519	1,538,894	-	1,344,680
Rent on land	195,254	3,340	110,135	256,286	8,932	143,718
Sales of capital assets	99,176	103	5,106	230,100	664	82,392
Financial transactions in assets and liabilities	921,517	(411,796)	830,282	1,297,025	33,552	799,952
Total national government revenue	626,530,674	80,832,272	443,890,117	559,773,770	70,791,152	403,334,386
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		80,832,272	443,890,117	559,773,770	70,791,152	403,334,386
Departmental revenue received but not yet paid to the National Revenue Fund		523,750	1,377,038	(1,049,314)	(396,203)	(359,784)
Revenue collected on behalf of the Provincial Authorities		12,366	24,678	32,783	13,079	25,611
Revenue collected on behalf of the Road Accident Fund (RAF)		762,532	6,452,695	8,150,071	756,009	6,006,268
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		915,551	7,491,271	8,954,337	823,606	6,578,653
Total net revenue		83,046,471	459,235,799	575,861,647	71,987,643	415,585,133
Cash balance National Revenue Fund		(1,249,646)	(891,366)	(1,008,876)	(1,099,292)	(1,402,898)
Provincial revenue collected by SARS and transferred by National Treasury for November		(4,728)	(13,550)	(32,554)	(4,038)	(13,538)
Direct transfer from National Revenue Fund to the Road Accident Fund		(753,522)	(6,398,032)	(8,006,026)	(685,005)	(5,814,084)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(850,831)	(7,459,488)	(8,961,946)	(768,645)	(6,541,531)
Other departments: Customs and Excise excluded from SARS revenue						10,649
Recovery of criminal assets added as part of cash revenue in statement 5		6,122	14,314	21,325	902	11,763
Revenue collected according to table 5		80,193,866	444,487,677	557,873,570	69,431,565	401,835,494

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