

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	383,635,000	45,989,359	383,482,734	332,058,296	43,371,067	332,058,296
Income tax on persons and individuals	199,000,000	18,437,483	195,115,267	168,774,352	17,464,796	168,774,352
Tax on corporate income						
Companies	162,000,000	24,269,669	165,378,021	140,119,831	24,321,589	140,119,831
Secondary tax on companies	20,000,000	2,662,936	20,017,580	20,585,421	1,504,991	20,585,421
Tax on retirement funds	230,000	31,449	143,251	285,357	118,681	285,357
Other						
Interest on overdue income tax	2,365,000	578,920	2,776,988	2,280,507	(41,152)	2,280,507
Small business tax amnesty	40,000	8,902	51,627	12,828	2,162	12,828
Taxes on payroll and workforce	7,255,600	647,122	7,327,463	6,330,917	547,434	6,330,917
Skills development levy	7,255,600	647,122	7,327,463	6,330,917	547,434	6,330,917
Taxes on property	9,710,000	781,626	9,477,079	11,883,869	989,342	11,883,869
Estate, inheritance and gift taxes						
Donations tax	110,000	16,226	124,992	27,551	2,761	27,551
Estate duty	685,000	146,767	756,738	691,031	47,293	691,031
Taxes on financial and capital transactions						
Securities transfer tax	3,875,000	207,984	3,664,484	3,757,114	351,319	3,757,114
Transfer duties	5,040,000	410,649	4,930,865	7,408,173	587,969	7,408,173
Domestic taxes on goods and services	202,064,000	25,734,833	201,132,143	194,690,295	22,232,999	194,690,295
Value added tax	154,919,000	21,350,653	154,340,449	150,442,849	18,251,926	150,442,849
Specific excise duties						
Beer	5,763,200	625,167	5,514,812	5,141,862	553,001	5,141,862
Sorghum beer and sorghum flour	38,900	2,604	38,237	34,675	5,838	34,675
Wine and other fermented beverages	1,405,400	106,424	1,358,439	1,253,881	95,902	1,253,881
Spirits	2,649,800	319,647	2,511,163	2,364,130	250,329	2,364,130
Cigarettes and cigarette tobacco	8,591,600	899,896	8,693,319	7,665,368	792,383	7,665,368
Pipe tobacco and cigars	424,900	630	561,918	379,064	29,428	379,064
Petroleum products	1,010,200	80,636	880,632	901,269	76,501	901,269
Revenue from neighbouring countries	536,000	102,581	344,763	478,198	130,728	478,198
Ad valorem excise duties	1,370,000	2,365	1,169,529	1,480,454	64,988	1,480,454
Levies on fuel	24,480,000	2,192,979	24,883,785	23,740,511	1,922,799	23,740,511
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	37,820	549,367	540,635	43,881	540,635
Plastic bag levy	70,000	13,123	78,563	86,314	15,282	86,314
Other						
Universal Service Fund	225,000	308	207,167	181,085	13	181,085
Taxes on international trade and transactions	24,410,170	2,467,846	23,133,719	27,081,900	3,085,346	27,081,900
Import duties						
Customs duties	23,780,000	2,412,253	22,653,599	26,469,760	2,919,603	26,469,760
Other						
Miscellaneous customs and excise receipts	630,000	55,593	479,953	612,024	165,660	612,024
Diamond export duties	170	-	167	116	83	116
Other taxes	618,000	23,032	569,747	557,123	38,487	557,123
Stamp duties and fees	618,000	23,032	569,747	557,123	38,487	557,123
Unallocated tax revenue	-	(132,707)	(27,443)	212,236	(183,740)	212,236
Total tax revenue (gross)	627,692,770	75,511,111	625,095,442	572,814,636	70,080,935	572,814,636
Less: SACU payments	28,920,625	-	28,920,624	24,712,567	2	24,712,567
Total tax revenue (net of SACU payments)	598,772,145	75,511,111	596,174,818	548,102,069	70,080,933	548,102,069
Departmental revenue	12,351,642	1,025,176	12,173,180	11,671,702	1,081,894	11,671,702
Sales of goods and services other than capital assets						
Sales by market establishments	55,411	1,402	11,313	83,112	11,798	83,112
Administrative fees	2,287,330	767,194	2,748,648	2,287,559	392,220	2,287,559
Other sales	655,596	63,149	548,723	446,893	57,007	446,893
Selling of scrap or waste and other used current goods	43,664	2,119	158,010	23,745	(124,606)	23,745
Transfers received	231,480	632	291,710	4,171	1,811	4,171
Fines penalties and forfeits	474,883	(13,246)	226,391	448,142	23,289	448,142
Interest, dividends and rent on land						
Interest	5,172,557	221,199	4,913,089	4,999,974	82,005	4,999,974
Dividends	1,565,519	100,000	1,585,519	1,538,894	194,214	1,538,894
Rent on land	697,496	6,790	867,590	312,202	82,000	312,202
Of which: Mining leases and ownership	495,000	-	708,413	55,976	-	55,976
Sales of capital assets	98,325	2,476	9,819	230,100	129,811	230,100
Financial transactions in assets and liabilities	1,069,381	(126,539)	812,368	1,296,910	232,345	1,296,910
Total national government revenue	611,123,787	76,536,287	608,347,998	559,773,771	71,162,827	559,773,771
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		76,536,287	608,347,998	559,773,771	71,162,827	559,773,771
Departmental revenue received but not yet paid to the National Revenue Fund		(568,495)	1,577,221	(1,049,316)	(445,838)	(1,049,316)
Revenue collected on behalf of the Provincial Authorities		2,710	32,776	32,783	1,236	32,783
Revenue collected on behalf of the Road Accident Fund (RAF)		823,060	8,909,364	8,150,071	707,870	8,150,071
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		890,614	10,096,867	8,954,337	812,772	8,954,337
Total net revenue		77,684,176	628,964,226	575,861,646	72,238,867	575,861,646
Cash balance National Revenue Fund		(879,968)	138,882	(1,008,875)	477,149	(1,008,875)
Provincial revenue collected by SARS and transferred by National Treasury for February		(2,754)	(31,268)	(32,554)	(2,351)	(32,554)
Direct transfer from National Revenue Fund to the Road Accident Fund		(845,308)	(8,794,172)	(8,006,026)	(695,552)	(8,006,026)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(855,395)	(10,098,877)	(8,961,946)	(795,429)	(8,961,946)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	(10,649)	-
Recovery of criminal assets added as part of cash revenue in statement 5		41,225	58,954	21,325	3,255	21,325
Revenue collected according to table 5		75,141,976	610,237,745	557,873,570	71,215,290	557,873,570

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) Mining leases and ownership has been reclassified as non-tax revenue. The 2007/08 year has been adjusted for comparative purposes

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