

Table 1 Revenue

R thousand	2009/10		2008/09	
	Budget estimate	April	Preliminary outcome	April
Taxes on income, profits and capital gains	389,040,000	18,329,251	383,482,734	17,071,484
Income tax on persons and individuals	207,450,000	15,538,519	195,115,267	14,183,495
Tax on corporate income				
Companies	160,000,000	1,321,726	165,378,021	1,321,288
Secondary tax on companies	19,000,000	1,243,653	20,017,580	1,378,162
Tax on retirement funds	-	14,110	143,251	10,911
Other				
Interest on overdue income tax	2,560,000	204,204	2,776,988	174,923
Small business tax amnesty	30,000	7,039	51,627	2,705
Taxes on payroll and workforce	7,749,980	628,205	7,327,463	583,350
Skills development levy	7,749,980	628,205	7,327,463	583,350
Taxes on property	10,420,000	658,639	9,477,079	830,522
Estate, inheritance and gift taxes				
Donations tax	80,000	1,791	124,992	2,366
Estate duty	700,000	100,353	756,738	48,567
Taxes on financial and capital transactions				
Securities transfer tax	1) 4,300,000	292,978	3,664,484	273,319
Transfer duties	5,340,000	263,517	4,930,865	506,270
Taxes on goods and services	226,757,000	10,222,668	201,132,143	12,983,483
Value added tax	168,807,000	6,407,932	154,340,449	8,816,044
Specific excise duties				
Beer	6,512,800	216,191	5,514,812	248,303
Sorghum beer and sorghum flour	40,500	2,990	38,237	3,369
Wine and other fermented beverages	1,559,200	96,972	1,358,439	106,826
Spirits	2,807,500	325,354	2,511,163	244,392
Cigarettes and cigarette tobacco	9,614,000	902,684	8,693,319	1,099,159
Pipe tobacco and cigars	679,700	721	561,918	56,238
Petroleum products	2) 876,300	66,455	880,632	76,013
Revenue from neighbouring countries	510,000	-	344,763	-
Ad valorem excise duties	1,350,000	283,783	1,169,529	186,574
Levies on fuel	3) 30,090,000	1,869,737	24,883,785	2,099,494
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	770,000	45,110	549,367	46,421
Plastic bag levy	90,000	4,739	78,563	650
Electricity levy	2,780,000	-	-	-
Incandescent light bulb levy	20,000	-	-	-
Other				
Universal Service Fund	250,000	-	207,167	-
Taxes on international trade and transactions	25,337,000	1,138,959	23,133,719	1,536,952
Import duties				
Customs duties	24,635,000	920,084	22,653,599	1,370,189
Other				
Miscellaneous customs and excise receipts	4) 652,000	218,875	479,953	166,763
Diamond export duties	50,000	-	167	-
Other taxes	-	7,849	569,747	51,844
Stamp duties and fees	-	7,849	569,747	51,844
Unallocated tax revenue	5) -	97,823	(27,443)	751,929
Total tax revenue (gross)	659,303,980	31,083,394	625,095,442	33,809,564
Less: SACU payments	6) 27,915,405	6,978,388	28,920,624	7,230,156
Total tax revenue (net of SACU payments)	631,388,575	24,105,006	596,174,818	26,579,408
Departmental revenue	11,601,575	195,735	12,173,180	616,420
Sales of goods and services other than capital assets				
Sales by market establishments	57,341	1,652	11,313	-
Administrative fees	2,461,784	26,321	2,748,648	60,887
Other sales	695,599	43,933	548,723	45,646
Selling of scrap or waste and other used current goods	41,612	399	158,010	598
Transfers received	152,985	110	291,710	38
Fines penalties and forfeits	471,355	7,686	226,391	7,114
Interest, dividends and rent on land				
Interest	4,284,388	94,315	4,913,089	393,375
Dividends	1,804,883	-	1,585,519	-
Rent on land	534,238	784	867,590	45,682
Sales of capital assets	42,991	41	9,819	1,101
Financial transactions in assets and liabilities	1,054,399	20,494	812,368	61,979
Total national government revenue	7) 642,990,150	24,300,741	608,347,998	27,195,828
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		24,300,741	608,347,998	27,195,828
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	1,577,221	738,305
Revenue collected on behalf of the Provincial Authorities		3,546	32,776	1,111
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	8,909,364	717,080
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	10,096,867	759,785
Total net revenue		25,803,714	628,964,226	29,412,109
Cash balance National Revenue Fund		58,675	138,882	(840,128)
Provincial revenue collected by SARS and transferred by National Treasury for March		(2,745)	(31,268)	(1,237)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(8,794,172)	(707,870)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(10,098,877)	(789,008)
Recovery of criminal assets added as part of cash revenue in statement 5		2,337	58,954	3,444
Revenue collected according to table 5		24,186,440	610,237,745	27,077,310

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