

Table 1 Revenue

R thousand	2009/10			2008/09		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>389,040,000</b>	<b>17,811,861</b>	<b>36,141,112</b>	<b>383,482,734</b>	<b>17,220,260</b>	<b>34,291,744</b>
Income tax on persons and individuals	207,450,000	14,821,448	30,359,967	195,115,267	13,725,213	27,908,708
Tax on corporate income						
Companies	160,000,000	1,240,910	2,562,636	165,378,021	1,304,071	2,625,359
Secondary tax on companies	19,000,000	1,522,029	2,765,682	20,017,580	2,005,834	3,383,996
Tax on retirement funds	-	3,149	17,259	143,251	254	11,165
Other						
Interest on overdue income tax	2,560,000	217,188	421,392	2,776,988	180,964	355,887
Small business tax amnesty	30,000	7,137	14,176	51,627	3,924	6,629
<b>Taxes on payroll and workforce</b>	<b>7,749,980</b>	<b>611,099</b>	<b>1,239,304</b>	<b>7,327,463</b>	<b>579,156</b>	<b>1,162,506</b>
Skills development levy	7,749,980	611,099	1,239,304	7,327,463	579,156	1,162,506
<b>Taxes on property</b>	<b>10,420,000</b>	<b>654,206</b>	<b>1,312,845</b>	<b>9,477,079</b>	<b>908,768</b>	<b>1,739,290</b>
Estate, inheritance and gift taxes						
Donations tax	80,000	4,973	6,764	124,992	68,355	70,721
Estate duty	700,000	53,031	153,384	756,738	66,349	114,916
Taxes on financial and capital transactions						
Securities transfer tax	1) 4,300,000	247,397	540,375	3,664,484	223,829	497,148
Transfer duties	5,340,000	348,805	612,322	4,930,865	550,235	1,056,505
<b>Taxes on goods and services</b>	<b>226,757,000</b>	<b>11,833,393</b>	<b>22,056,061</b>	<b>201,132,143</b>	<b>16,044,161</b>	<b>29,027,644</b>
Value added tax	168,807,000	8,088,011	14,495,943	154,340,449	12,709,184	21,525,228
Specific excise duties						
Beer	6,512,800	436,756	652,947	5,514,812	455,685	703,988
Sorghum beer and sorghum flour	40,500	2,782	5,772	38,237	3,250	6,619
Wine and other fermented beverages	1,559,200	98,172	195,144	1,358,439	90,630	197,456
Spirits	2,807,500	222,500	547,854	2,511,163	173,218	417,610
Cigarettes and cigarette tobacco	9,614,000	662,053	1,564,737	8,693,319	426,389	1,525,548
Pipe tobacco and cigars	679,700	50,448	51,169	561,918	19,078	75,316
Petroleum products	2) 876,300	70,975	137,430	880,632	72,706	148,719
Revenue from neighbouring countries	510,000	10,081	10,081	344,763	-	-
Ad valorem excise duties	1,350,000	1,524	285,307	1,169,529	133,564	320,138
Levies on fuel	3) 30,090,000	2,144,310	4,014,047	24,883,785	1,912,558	4,012,052
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	44,671	89,781	549,367	47,385	93,806
Plastic bag levy	90,000	1,110	5,849	78,563	514	1,164
Electricity levy	2,780,000	-	-	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	-	-	207,167	-	-
<b>Taxes on international trade and transactions</b>	<b>25,337,000</b>	<b>1,198,880</b>	<b>2,337,839</b>	<b>23,133,719</b>	<b>2,133,246</b>	<b>3,670,198</b>
Import duties						
Customs duties	24,635,000	1,210,375	2,130,459	22,653,599	2,003,968	3,374,157
Other						
Miscellaneous customs and excise receipts	4) 652,000	(11,495)	207,380	479,953	129,111	295,874
Diamond export duties	50,000	-	-	167	167	167
Other taxes						
Stamp duties and fees	-	7,537	15,386	569,747	42,876	94,720
Unallocated tax revenue	5) -	7,537	15,386	569,747	42,876	94,720
Unallocated tax revenue	5) -	19,124	116,947	(27,443)	(695,466)	56,463
<b>Total tax revenue (gross)</b>	<b>659,303,980</b>	<b>32,136,100</b>	<b>63,219,494</b>	<b>625,095,442</b>	<b>36,233,001</b>	<b>70,042,565</b>
Less: SACU payments	6) 27,915,405	-	6,978,388	28,920,624	-	7,230,156
<b>Total tax revenue (net of SACU payments)</b>	<b>631,388,575</b>	<b>32,136,100</b>	<b>56,241,106</b>	<b>596,174,818</b>	<b>36,233,001</b>	<b>62,812,409</b>
<b>Departmental revenue</b>	<b>11,601,575</b>	<b>299,184</b>	<b>494,919</b>	<b>12,173,180</b>	<b>500,024</b>	<b>1,116,444</b>
Sales of goods and services other than capital assets						
Sales by market establishments	57,341	2,708	4,360	11,313	15,445	15,445
Administrative fees	2,461,784	43,492	69,813	2,748,648	55,842	116,729
Other sales	695,599	50,343	94,276	548,723	43,306	88,952
Selling of scrap or waste and other used current goods	41,612	221	620	158,010	1,620	2,218
Transfers received	152,985	877	987	291,710	-	38
Fines penalties and forfeits	471,355	63,492	71,178	226,391	14,404	21,518
Interest, dividends and rent on land						
Interest	4,284,388	83,627	177,942	4,913,089	120,897	514,272
Dividends	1,804,883	-	-	1,585,519	-	-
Rent on land	534,238	23,193	23,977	867,590	144,122	189,804
Sales of capital assets	42,991	599	640	9,819	136	1,237
Financial transactions in assets and liabilities	1,054,399	30,632	51,126	812,368	104,252	166,231
<b>Total national government revenue</b>	<b>7) 642,990,150</b>	<b>32,435,284</b>	<b>56,736,025</b>	<b>608,347,998</b>	<b>36,733,025</b>	<b>63,928,853</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>32,435,284</b>	<b>56,736,025</b>	<b>608,347,998</b>	<b>36,733,025</b>	<b>63,928,853</b>
Departmental revenue received but not yet paid to the National Revenue Fund		74,185	91,426	1,577,221	129,877	868,182
Revenue collected on behalf of the Provincial Authorities		2,826	6,372	32,776	1,116	2,227
Revenue collected on behalf of the Road Accident Fund (RAF)		885,743	1,547,606	8,909,364	646,324	1,363,404
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		849,701	1,670,024	10,096,867	801,328	1,561,113
<b>Total net revenue</b>		<b>34,247,739</b>	<b>60,051,453</b>	<b>628,964,226</b>	<b>38,311,670</b>	<b>67,723,779</b>
Cash balance National Revenue Fund		(2,132,347)	(2,073,672)	138,882	1,228,202	388,074
Provincial revenue collected by SARS and transferred by National Treasury for April		(3,546)	(6,291)	(31,268)	(1,078)	(2,315)
Direct transfer from National Revenue Fund to the Road Accident Fund		(661,863)	(1,484,923)	(8,794,172)	(717,080)	(1,424,950)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(817,690)	(1,670,171)	(10,098,877)	(805,911)	(1,594,919)
Recovery of criminal assets added as part of cash revenue in statement 5		2,241	4,578	58,954	523	3,967
<b>Revenue collected according to table 5</b>		<b>30,634,534</b>	<b>54,820,974</b>	<b>610,237,745</b>	<b>38,016,326</b>	<b>65,093,636</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) Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database