

Table 1 Revenue

R thousand	2009/10				
	Budget estimate	April	May	June	Year to date
Taxes on income, profits and capital gains	389,040,000	18,329,251	17,811,861	48,016,331	84,157,443
Income tax on persons and individuals	207,450,000	15,538,519	14,821,448	15,118,958	45,478,925
Tax on corporate income					
Companies	160,000,000	1,321,726	1,240,910	31,187,503	33,750,139
Secondary tax on companies	19,000,000	1,243,653	1,522,029	1,462,047	4,227,729
Tax on retirement funds	-	14,110	3,149	(12,649)	4,610
Other					
Interest on overdue income tax	2,560,000	204,204	217,188	248,553	669,945
Small business tax amnesty	30,000	7,039	7,137	11,919	26,095
Taxes on payroll and workforce	7,749,980	628,205	611,099	621,488	1,860,792
Skills development levy	7,749,980	628,205	611,099	621,488	1,860,792
Taxes on property	10,420,000	658,639	654,206	742,028	2,054,873
Estate, inheritance and gift taxes					
Donations tax	80,000	1,791	4,973	16,505	23,269
Estate duty	700,000	100,353	53,031	48,863	202,247
Taxes on financial and capital transactions					
Securities transfer tax	1) 4,300,000	292,978	247,397	345,559	885,934
Transfer duties	5,340,000	263,517	348,805	331,101	943,423
Taxes on goods and services	226,757,000	10,222,668	11,833,393	12,995,942	35,052,003
Value added tax	168,807,000	6,407,932	8,088,011	9,083,108	23,579,051
Specific excise duties					
Beer	6,512,800	216,191	436,756	443,816	1,096,763
Sorghum beer and sorghum flour	40,500	2,990	2,782	574	6,346
Wine and other fermented beverages	1,559,200	96,972	98,172	101,231	296,375
Spirits	2,807,500	325,354	222,500	209,092	756,946
Cigarettes and cigarette tobacco	9,614,000	902,684	662,053	544,552	2,109,289
Pipe tobacco and cigars	679,700	721	50,448	21,899	73,068
Petroleum products	2) 876,300	66,455	70,975	72,320	209,750
Revenue from neighbouring countries	510,000	-	10,081	-	10,081
Ad valorem excise duties	1,350,000	283,783	1,524	316	285,623
Levies on fuel	3) 30,090,000	1,869,737	2,144,310	2,455,280	6,469,327
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	770,000	45,110	44,671	46,280	136,061
Plastic bag levy	90,000	4,739	1,110	17,474	23,323
Electricity levy	2,780,000	-	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-
Other					
Universal Service Fund	250,000	-	-	-	-
Taxes on international trade and transactions	25,337,000	1,138,959	1,198,880	1,412,268	3,750,107
Import duties					
Customs duties	24,635,000	920,084	1,210,375	1,467,795	3,598,254
Other					
Miscellaneous customs and excise receipts	4) 652,000	218,875	(11,495)	(55,789)	151,591
Diamond export duties	50,000	-	-	262	262
Other taxes					
Stamp duties and fees	-	7,849	7,537	7,262	22,648
Unallocated tax revenue	5) -	97,823	19,124	997,519	1,114,466
Total tax revenue (gross)	659,303,980	31,083,394	32,136,100	64,792,838	128,012,332
Less: SACU payments	6) 27,915,405	6,978,388	-	-	6,978,388
Total tax revenue (net of SACU payments)	631,388,575	24,105,006	32,136,100	64,792,838	121,033,944
Departmental revenue	11,601,575	195,735	299,184	782,021	1,276,940
Sales of goods and services other than capital assets					
Sales by market establishments	57,341	1,652	2,708	2,862	7,222
Administrative fees	2,461,784	26,321	43,492	238,250	308,063
Other sales	695,599	43,933	50,343	50,985	145,261
Selling of scrap or waste and other used current goods	41,612	399	221	622	1,242
Transfers received	152,985	110	877	34	1,021
Fines penalties and forfeits	471,355	7,686	63,492	21,342	92,520
Interest, dividends and rent on land					
Interest	4,284,388	94,315	83,627	28,962	206,904
Dividends	1,804,883	-	-	-	-
Rent on land	534,238	784	23,193	297,753	321,730
Sales of capital assets	42,991	41	599	153	793
Financial transactions in assets and liabilities	1,054,399	20,494	30,632	141,058	192,184
Total national government revenue	7) 642,990,150	24,300,741	32,435,284	65,574,859	122,310,884
Reconciliation to total net revenue and revenue collected on table 5					
Total national government revenue		24,300,741	32,435,284	65,574,859	122,310,884
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	(52,106)	39,320
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	1,061	7,433
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	885,743	1,041,772	2,589,378
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	874,791	2,544,815
Total net revenue		25,803,714	34,247,739	67,440,377	127,491,830
Cash balance National Revenue Fund		58,675	(2,132,347)	(66,192)	(2,139,864)
Provincial revenue collected by SARS and transferred by National Treasury for May		(2,745)	(3,546)	(8,225)	(9,116)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(661,863)	(885,743)	(2,370,666)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(885,919)	(2,556,090)
Recovery of criminal assets added as part of cash revenue in statement 5		2,337	2,241	5,195	9,773
Revenue collected according to table 5		24,186,440	30,634,534	65,604,893	120,425,867

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