

Table 1 Revenue

R thousand	2009/10			2008/09		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income, profits and capital gains	389,040,000	21,060,757	105,218,200	383,482,734	22,256,079	107,816,674
Income tax on persons and individuals	207,450,000	14,430,168	59,909,093	195,115,267	15,664,309	57,495,559
Tax on corporate income						
Companies	160,000,000	4,594,712	38,344,851	165,378,021	4,958,548	44,079,689
Secondary tax on companies	19,000,000	1,653,548	5,881,277	20,017,580	1,245,614	5,266,575
Tax on retirement funds	-	(9,309)	(4,699)	143,251	147,270	159,448
Other						
Interest on overdue income tax	2,560,000	383,677	1,053,622	2,776,988	236,651	802,475
Small business tax amnesty	30,000	7,961	34,056	51,627	3,687	12,928
Taxes on payroll and workforce	7,749,980	615,307	2,476,099	7,327,463	594,066	2,316,078
Skills development levy	7,749,980	615,307	2,476,099	7,327,463	594,066	2,316,078
Taxes on property	10,420,000	810,463	2,865,336	9,477,079	791,004	3,376,746
Estate, inheritance and gift taxes						
Donations tax	80,000	1,784	25,053	124,992	1,839	79,882
Estate duty	700,000	65,746	267,993	756,738	69,011	226,322
Taxes on financial and capital transactions						
Securities transfer tax	1) 4,300,000	377,187	1,263,121	3,664,484	251,948	1,030,518
Transfer duties	5,340,000	365,746	1,309,169	4,930,865	468,206	2,040,024
Taxes on goods and services	226,757,000	18,328,350	53,380,353	201,132,143	17,239,763	62,657,784
Value added tax	168,807,000	13,903,944	37,482,995	154,340,449	13,502,760	47,672,887
Specific excise duties						
Beer	6,512,800	433,874	1,530,637	5,514,812	430,577	1,562,437
Traditional beer and traditional beer powder	2) 40,500	5,010	11,356	38,237	559	10,589
Wine and other fermented beverages	1,559,200	115,307	411,682	1,358,439	92,839	389,749
Spirits	2,807,500	213,404	970,350	2,511,163	52,261	770,867
Cigarettes and cigarette tobacco	9,614,000	585,729	2,695,018	8,693,319	565,038	2,688,981
Pipe tobacco and cigars	679,700	72,891	145,959	561,918	34,438	134,514
Petroleum products	3) 876,300	74,006	283,756	880,632	66,877	287,489
Revenue from neighbouring countries	4) 510,000	107,072	117,153	344,763	6,014	113,822
Ad valorem excise duties	1,350,000	264,808	550,431	1,169,529	311,292	631,923
Levies on fuel	5) 30,090,000	2,507,667	8,976,994	24,883,785	2,050,587	8,122,836
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	37,773	173,834	549,367	45,239	172,277
Plastic bag levy	90,000	5,192	28,515	78,563	2,808	20,939
Electricity levy	2,780,000	-	-	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	1,673	1,673	207,167	78,474	78,474
Taxes on international trade and transactions	25,337,000	1,497,624	5,247,731	23,133,719	2,547,960	8,167,828
Import duties						
Customs duties	24,635,000	1,397,585	4,995,839	22,653,599	2,071,546	7,416,183
Other						
Miscellaneous customs and excise receipts	6) 652,000	98,442	250,033	479,953	476,414	751,478
Diamond export duties	50,000	1,597	1,859	167	-	167
Other taxes	-	8,963	31,611	569,747	59,849	211,194
Stamp duties and fees	-	8,963	31,611	569,747	59,849	211,194
Unallocated tax revenue	7) -	(1,021,068)	93,398	(27,443)	(3,468)	91,558
Total tax revenue (gross)	659,303,980	41,300,396	169,312,728	625,095,442	43,485,253	184,637,862
Less: SACU payments	8) 27,915,405	6,979,314	13,957,702	28,920,624	7,230,156	14,460,312
Total tax revenue (net of SACU payments)	631,388,575	34,321,082	155,355,026	596,174,818	36,255,097	170,177,550
Departmental revenue	11,601,575	657,206	1,934,146	12,173,180	1,980,801	3,933,452
Sales of goods and services other than capital assets						
Sales by market establishments	57,341	2,795	10,017	11,313	7,764	30,834
Administrative fees	2,461,784	38,429	346,492	2,748,648	84,149	687,030
Other sales	695,599	34,336	179,597	548,723	42,351	190,967
Selling of scrap or waste and other used current goods	41,612	2,702	3,944	158,010	5,211	15,373
Transfers received	152,985	4,567	5,588	291,710	234	634
Fines penalties and forfeits	471,355	228,582	321,102	226,391	111,982	136,322
Interest, dividends and rent on land						
Interest	4,284,388	62,820	269,724	4,913,089	199,385	886,765
Dividends	1,804,883	238,105	238,105	1,585,519	1,366,514	1,366,514
Rent on land	534,238	8,926	330,656	867,590	135,135	332,564
Sales of capital assets	42,991	248	1,041	9,819	1,870	2,985
Financial transactions in assets and liabilities	1,054,399	35,696	227,880	812,368	26,206	283,464
Total national government revenue	9) 642,990,150	34,978,288	157,289,172	608,347,998	38,235,898	174,111,002
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		34,978,288	157,289,172	608,347,998	38,235,898	174,111,002
Departmental revenue received but not yet paid to the National Revenue Fund		220,998	260,318	1,577,221	349,855	835,808
Revenue collected on behalf of the Provincial Authorities		1,149	8,582	32,776	938	4,170
Revenue collected on behalf of the Road Accident Fund (RAF)		1,025,791	3,615,169	8,909,364	690,655	2,764,936
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		853,344	3,398,159	10,096,867	820,927	3,194,012
Total net revenue		37,079,570	164,571,400	628,964,226	40,098,273	180,909,928
Cash balance National Revenue Fund		1,972,271	(167,593)	138,882	450,563	381,971
Provincial revenue collected by SARS and transferred by National Treasury for June		(1,061)	(10,177)	(31,268)	(1,038)	(4,469)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,041,772)	(3,412,438)	(8,794,172)	(710,876)	(2,782,150)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(866,061)	(3,422,151)	(10,098,877)	(832,996)	(3,229,570)
Recovery of criminal assets added as part of cash revenue in statement 5		577	10,350	58,954	375	6,875
Revenue collected according to table 5		37,143,524	157,569,391	610,237,745	39,004,301	175,282,585

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2008

2) Previously known as Sorghum beer and sorghum powder

3) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

4) Excise duties collected by the BLNS countries

5) Include SARS recoupment of Road Accident Fund levies

6) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest

7) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

8) Payments in terms of Customs Union agreements

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