

Table 1 Revenue

R thousand	2009/10							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income, profits and capital gains	389,040,000	18,329,251	17,811,861	48,016,331	21,060,757	26,084,627	39,396,743	170,699,570
Income tax on persons and individuals	207,450,000	15,538,519	14,821,448	15,118,958	14,430,168	17,041,831	19,132,266	96,083,190
Tax on corporate income								
Companies	160,000,000	1,321,726	1,240,910	31,187,503	4,594,712	7,174,282	19,328,637	64,847,770
Secondary tax on companies	19,000,000	1,243,653	1,522,029	1,462,047	1,653,548	1,562,461	778,412	8,222,150
Tax on retirement funds	-	14,110	3,149	(12,649)	(9,309)	(5,702)	(2,309)	(12,710)
Other								
Interest on overdue income tax	2,560,000	204,204	217,188	248,553	383,677	304,406	148,120	1,506,148
Small business tax amnesty	30,000	7,039	7,137	11,919	7,961	7,349	11,617	53,022
Taxes on payroll and workforce	7,749,980	628,205	611,099	621,488	615,307	630,610	649,841	3,756,550
Skills development levy	7,749,980	628,205	611,099	621,488	615,307	630,610	649,841	3,756,550
Taxes on property	10,420,000	658,639	654,206	742,028	810,463	636,555	675,304	4,177,195
Estate, inheritance and gift taxes								
Donations tax	80,000	1,791	4,973	16,505	1,784	1,204	13,594	39,851
Estate duty	700,000	100,353	53,031	48,863	65,746	59,072	57,169	384,234
Taxes on financial and capital transactions								
Securities transfer tax	1) 4,300,000	292,978	247,397	345,559	377,187	263,529	262,214	1,788,864
Transfer duties	5,340,000	263,517	348,805	331,101	365,746	312,750	342,327	1,964,246
Taxes on goods and services	226,757,000	10,222,668	11,833,393	12,995,942	18,328,350	16,089,795	15,632,576	85,102,724
Value added tax	168,807,000	6,407,932	8,088,011	9,083,108	13,903,944	11,330,838	11,184,373	59,998,206
Turnover tax for small businesses	-	-	-	-	-	210	4,161	4,371
Specific excise duties								
Beer	6,512,800	216,191	436,756	443,816	433,874	423,277	419,733	2,373,647
Traditional beer and traditional beer powder	2) 40,500	2,990	2,782	574	5,010	2,389	3,629	17,374
Wine and other fermented beverages	1,559,200	96,972	98,172	101,231	115,307	6,078	118,995	536,755
Spirits	2,807,500	325,354	222,500	209,092	213,404	159,748	111,119	1,241,217
Cigarettes and cigarette tobacco	9,614,000	902,684	662,053	544,552	585,729	798,793	698,475	4,192,286
Pipe tobacco and cigars	679,700	721	50,448	21,899	72,891	39,279	8	185,246
Petroleum products	3) 876,300	66,455	70,975	72,320	74,006	76,288	73,185	433,229
Revenue from neighbouring countries	4) 510,000	-	10,081	-	107,072	-	-	117,153
Ad valorem excise duties	1,350,000	283,783	1,524	316	264,808	163	85	550,679
Levies on fuel	5) 30,090,000	1,869,737	2,144,310	2,455,280	2,507,667	2,552,890	2,502,841	14,032,725
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	37,773	39,845	46,175	259,854
Plastic bag levy	90,000	4,739	1,110	17,474	5,192	2,238	40,536	71,289
Electricity levy	2,780,000	-	-	-	-	437,753	429,261	867,014
Incandescent light bulb levy	20,000	-	-	-	-	-	-	-
Other								
Universal Service Fund	250,000	-	-	-	1,673	220,006	-	221,679
Taxes on international trade and transactions	25,337,000	1,138,959	1,198,880	1,412,268	1,497,624	1,378,647	1,625,930	8,252,308
Import duties								
Customs duties	24,635,000	920,084	1,210,375	1,467,795	1,397,585	1,353,738	1,613,022	7,962,599
Other								
Miscellaneous customs and excise receipts	6) 652,000	218,875	(11,495)	(55,789)	98,442	24,871	12,596	287,500
Diamond export duties	50,000	-	-	262	1,597	38	312	2,209
Other taxes	-	7,849	7,537	7,262	8,963	2,624	4,889	39,124
Stamp duties and fees	-	7,849	7,537	7,262	8,963	2,624	4,889	39,124
Unallocated tax revenue	7) -	97,823	19,124	997,519	(1,021,068)	(55,231)	38,291	76,458
Total tax revenue (gross)	659,303,980	31,083,394	32,136,100	64,792,838	41,300,396	44,767,627	58,023,574	272,103,929
Less: SACU payments	8) 27,915,405	6,978,388	-	-	6,979,314	-	-	13,957,702
Total tax revenue (net of SACU payments)	631,388,575	24,105,006	32,136,100	64,792,838	34,321,082	44,767,627	58,023,574	258,146,227
Departmental revenue	11,601,575	195,735	299,184	782,021	657,206	565,499	801,489	3,301,134
Sales of goods and services other than capital assets								
Sales by market establishments	57,341	1,652	2,708	2,862	2,795	2,900	14,286	27,203
Administrative fees	2,461,784	26,321	43,492	238,250	38,429	356,093	55,694	758,279
Other sales	695,599	43,933	50,343	50,985	34,336	26,124	23,716	229,437
Selling of scrap or waste and other used current goods	41,612	399	221	622	2,702	1,202	24,457	29,603
Transfers received	152,985	110	877	34	4,567	2,340	406	8,334
Fines penalties and forfeits	471,355	7,686	63,492	21,342	228,582	7,581	90,097	418,780
Interest, dividends and rent on land								
Interest	4,284,388	94,315	83,627	28,962	62,820	71,937	75,135	416,796
Dividends	1,804,883	-	-	-	238,105	-	-	238,105
Rent on land	534,238	784	23,193	297,753	8,926	27,380	363,529	721,565
Sales of capital assets	42,991	41	599	153	248	585	2,011	3,637
Financial transactions in assets and liabilities	1,054,399	20,494	30,632	141,058	35,696	69,357	152,158	449,395
Total national government revenue	9) 642,990,150	24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	58,825,063	261,447,361
Reconciliation to total net revenue and revenue collected on table 5								
Total national government revenue		24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	58,825,063	261,447,361
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	(52,106)	220,998	(24,158)	190,927	427,087
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	1,061	1,149	1,649	1,464	11,695
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	885,743	1,041,772	1,025,791	1,094,774	1,048,517	5,758,460
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	874,791	853,344	873,907	865,653	5,137,719
Total net revenue		25,803,714	34,247,739	67,440,377	37,079,570	47,279,298	60,931,624	272,782,322
Cash balance National Revenue Fund		58,675	(2,132,347)	(66,192)	1,972,271	12,796	(708,334)	(863,131)
Provincial revenue collected by SARS and transferred by National Treasury for August		(2,745)	(3,546)	(2,825)	(1,061)	(773,904)	-	(784,081)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(661,863)	(885,743)	(1,041,772)	(1,025,791)	(1,094,774)	(5,533,003)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(885,919)	(866,061)	(1,149)	(966,029)	(4,389,329)
Recovery of criminal assets added as part of cash revenue in statement E		2,337	2,241	5,195	577	658	2,952	13,960
Revenue collected according to table 5		24,186,440	30,634,534	65,604,893	37,143,524	45,491,908	58,165,439	261,226,738

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2006

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 databases