

Table 1 Revenue

R thousand	2009/10			2008/09		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income, profits and capital gains	389,040,000	39,396,743	170,699,570	383,482,732	41,562,545	178,605,500
Income tax on persons and individuals	207,450,000	19,132,266	96,083,190	195,145,711	18,236,536	93,598,640
Tax on corporate income						
Companies	160,000,000	19,328,637	64,847,770	165,538,960	21,833,234	75,286,306
Secondary tax on companies	19,000,000	778,412	8,222,150	20,017,578	1,237,025	8,318,833
Tax on retirement funds	-	(2,309)	(12,710)	143,252	3,099	168,540
Other						
Interest on overdue income tax	2,560,000	148,120	1,506,148	2,585,604	249,326	1,213,064
Small business tax amnesty	30,000	11,617	53,022	51,627	3,325	20,117
Taxes on payroll and workforce	7,749,980	649,841	3,756,550	7,327,463	590,313	3,488,512
Skills development levy	7,749,980	649,841	3,756,550	7,327,463	590,313	3,488,512
Taxes on property	10,420,000	675,304	4,177,195	9,477,080	974,203	5,019,350
Estate, inheritance and gift taxes						
Donations tax	80,000	13,594	39,851	124,994	7,273	92,028
Estate duty	700,000	57,169	384,234	756,737	45,057	327,811
Taxes on financial and capital transactions						
Securities transfer tax	1) 4,300,000	262,214	1,788,864	3,664,484	577,863	1,848,428
Transfer duties	5,340,000	342,327	1,964,246	4,930,865	344,010	2,751,083
Taxes on goods and services	226,757,000	15,632,576	85,102,724	201,416,064	16,561,622	93,825,192
Value added tax	168,807,000	11,184,373	59,998,206	154,343,121	13,090,809	71,693,165
Turnover tax for small businesses	-	4,161	4,371	-	-	-
Specific excise duties						
Beer	6,512,800	419,733	2,373,647	5,514,814	442,268	2,432,737
Traditional beer and traditional beer powder	40,500	3,629	17,374	38,236	2,895	19,291
Wine and other fermented beverages	1,559,200	118,995	536,755	1,358,440	115,986	516,177
Spirits	2,807,500	111,119	1,241,217	2,511,164	150,611	1,110,950
Cigarettes and cigarette tobacco	9,614,000	698,475	4,192,286	8,659,206	597,510	4,097,275
Pipe tobacco and cigars	679,700	8	185,246	596,031	41,138	208,996
Petroleum products	3) 876,300	73,185	433,229	880,631	69,890	426,905
Revenue from neighbouring countries	4) 510,000	-	117,153	626,019	-	113,822
Ad valorem excise duties	1,350,000	85	550,679	1,169,530	(5,196)	627,908
Levies on fuel	5) 30,090,000	2,502,841	14,032,725	24,883,778	1,989,844	12,067,188
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	46,175	259,854	549,364	49,117	267,961
Plastic bag levy	90,000	40,536	71,289	78,563	16,750	38,428
Electricity levy	2,780,000	429,261	867,014	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	-	221,679	207,167	-	204,389
Taxes on international trade and transactions	25,337,000	1,625,930	8,252,308	22,852,429	2,033,733	11,924,349
Import duties						
Customs duties	24,635,000	1,613,022	7,962,599	22,751,023	1,918,258	11,217,452
Other						
Miscellaneous customs and excise receipts	6) 652,000	12,596	287,500	101,239	115,475	706,730
Diamond export duties	50,000	312	2,209	167	-	167
Other taxes	-	4,889	39,124	571,838	46,941	294,570
Stamp duties and fees	-	4,889	39,124	571,838	46,941	294,570
Unallocated tax revenue	7) -	38,291	76,458	(27,441)	500,791	631,468
Total tax revenue (gross)	659,303,980	58,023,574	272,103,929	625,100,165	62,270,148	293,788,941
Less: SACU payments	8) 27,915,405	-	13,957,702	28,920,625	-	14,460,312
Total tax revenue (net of SACU payments)	631,388,575	58,023,574	258,146,227	596,179,540	62,270,148	279,328,629
Departmental revenue	11,601,575	801,489	3,301,134	12,603,266	1,599,216	6,109,991
Sales of goods and services other than capital assets						
Sales by market establishments	57,341	14,286	27,203	11,550	7,599	46,088
Administrative fees	2,461,784	55,694	758,279	2,872,831	459,040	1,218,791
Other sales	695,599	23,716	229,437	435,856	41,305	276,496
Selling of scrap or waste and other used current goods	41,612	24,457	29,603	37,606	2,851	19,747
Transfers received	152,985	406	8,334	291,966	252	1,175
Fines penalties and forfeits	471,355	90,097	418,780	478,896	10,308	161,007
Interest, dividends and rent on land						
Interest	4,284,388	75,135	416,796	4,960,603	456,419	1,784,704
Dividends	1,804,883	-	238,105	1,585,519	119,005	1,485,519
Rent on land	534,238	363,529	721,565	977,929	230,680	538,736
Sales of capital assets	42,991	2,011	3,637	132,021	3	3,385
Financial transactions in assets and liabilities	1,054,399	152,158	449,395	818,489	271,754	574,343
Total national government revenue	9) 642,990,150	58,825,063	261,447,361	608,782,806	63,869,364	285,438,620
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		58,825,063	261,447,361	608,782,806	63,869,364	285,438,620
Departmental revenue received but not yet paid to the National Revenue Fund		190,927	427,087	1,150,028	(85,323)	839,731
Revenue collected on behalf of the Provincial Authorities		1,464	11,695	32,776	1,198	6,346
Revenue collected on behalf of the Road Accident Fund (RAF)		1,048,517	5,758,460	9,815,077	735,371	4,225,287
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		865,653	5,137,719	10,096,867	842,713	4,875,128
Total net revenue		60,931,624	272,782,322	629,877,554	65,363,323	295,385,112
Cash balance National Revenue Fund		(708,334)	(863,131)	697,257	(537,310)	50,102
Provincial revenue collected by SARS and transferred by National Treasury for August		-	(784,081)	(31,267)	(978)	(6,385)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,094,774)	(5,533,003)	(8,794,174)	(724,980)	(4,197,785)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(966,029)	(4,389,329)	(10,098,877)	(846,390)	(4,907,276)
Recovery of criminal assets added as part of cash revenue in statement E		2,952	13,960	58,954	969	11,265
Revenue collected according to table 5		58,165,439	261,226,738	611,709,447	63,254,634	286,335,033

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