

Table 1 Revenue

R thousand	2009/10								
	Revised estimate	April	May	June	July	August	September	October	Year to date
Taxes on income, profits and capital gains	361,520,000	18,329,251	17,811,861	48,016,331	21,060,757	26,084,627	39,396,743	20,210,704	190,910,274
Income tax on persons and individuals	203,000,000	15,538,519	14,821,448	15,118,958	14,430,168	17,041,831	19,132,266	15,331,559	111,414,749
Tax on corporate income									
Companies	139,000,000	1,321,726	1,240,910	31,187,503	4,594,712	7,174,282	19,328,637	3,068,829	67,916,599
Secondary tax on companies	16,900,000	1,243,653	1,522,029	1,462,047	1,653,548	1,562,461	778,412	1,579,666	9,801,816
Tax on retirement funds	-	14,110	3,149	(12,649)	(9,309)	(5,702)	(2,309)	(1,994)	(14,704)
Other									
Interest on overdue income tax	2,560,000	204,204	217,188	248,553	383,677	304,406	148,120	218,776	1,724,924
Small business tax amnesty	60,000	7,039	7,137	11,919	7,961	7,349	11,617	13,868	66,890
Taxes on payroll and workforce	7,800,000	628,205	611,099	621,488	615,307	630,610	649,841	655,293	4,411,843
Skills development levy	7,800,000	628,205	611,099	621,488	615,307	630,610	649,841	655,293	4,411,843
Taxes on property	8,480,000	658,639	654,206	742,028	810,463	636,555	675,304	729,952	4,907,147
Estate, inheritance and gift taxes									
Donations tax	80,000	1,791	4,973	16,505	1,784	1,204	13,594	2,246	42,097
Estate duty	700,000	100,353	53,031	48,863	65,746	59,072	57,169	57,161	441,395
Taxes on financial and capital transactions									
Securities transfer tax	7) 3,700,000	292,978	247,397	345,559	377,187	263,529	262,214	213,380	2,002,244
Transfer duties	4,000,000	263,517	348,805	331,101	365,746	312,750	342,327	457,165	2,421,411
Taxes on goods and services	193,485,000	10,222,668	11,833,393	12,995,942	18,328,350	16,089,795	15,632,576	19,164,866	104,267,590
Value added tax	138,000,000	6,407,932	8,088,011	9,083,108	13,903,944	11,330,838	11,184,373	14,525,837	74,524,043
Turnover tax for small businesses	5,000	-	-	-	-	210	4,161	810	5,181
Specific excise duties									
Beer	5,772,000	216,191	436,756	443,816	433,874	423,277	419,733	467,830	2,841,477
Traditional beer and traditional beer powder	41,000	2,990	2,782	574	5,010	2,389	3,629	3,579	20,953
Wine and other fermented beverages	1,489,000	96,972	98,172	101,231	115,307	6,078	118,995	96,416	633,171
Spirits	2,808,000	325,354	222,500	209,092	213,404	159,748	111,119	160,686	1,401,903
Cigarettes and cigarette tobacco	9,100,000	902,684	662,053	544,552	585,729	798,793	698,475	643,319	4,835,605
Pipe tobacco and cigars	400,000	721	50,448	21,899	72,891	39,279	8	85,964	271,210
Petroleum products	3) 880,000	66,455	70,975	72,320	74,006	76,288	73,185	70,076	503,305
Revenue from neighbouring countries	4) 510,000	-	10,081	-	107,072	-	-	40,412	157,565
Ad valorem excise duties	1,000,000	283,783	1,524	316	264,808	163	85	315,633	866,312
Levies on fuel	5) 28,600,000	1,869,737	2,144,310	2,455,280	2,507,667	2,552,890	2,502,841	2,319,073	16,351,798
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	41,843	301,697
Plastic bag levy	140,000	4,739	1,110	17,474	5,192	2,238	40,536	(15,993)	55,296
Electricity levy	3,700,000	-	-	-	-	437,753	429,261	408,619	1,275,633
Incandescent light bulb levy	20,000	-	-	-	-	-	-	-	-
Other									
Universal Service Fund	250,000	-	-	-	1,673	220,006	-	762	222,441
Taxes on international trade and transactions	17,670,000	1,138,959	1,198,880	1,412,268	1,497,624	1,378,647	1,625,930	1,639,594	9,891,902
Import duties									
Customs duties	17,000,000	920,084	1,210,375	1,467,795	1,397,585	1,353,738	1,613,022	1,662,809	9,625,408
Other									
Miscellaneous customs and excise receipts	6) 620,000	218,875	(11,495)	(55,789)	98,442	24,871	12,596	(37,830)	249,670
Diamond export duties	50,000	-	-	262	1,597	38	312	14,615	16,824
Other taxes	70,000	7,849	7,537	7,262	8,963	2,624	4,889	1,987	41,111
Stamp duties and fees	70,000	7,849	7,537	7,262	8,963	2,624	4,889	1,987	41,111
Unallocated tax revenue	7) -	97,823	19,124	997,519	(1,021,068)	(55,231)	38,291	(42,310)	34,148
Total tax revenue (gross)	589,025,000	31,083,394	32,136,100	64,792,838	41,300,396	44,767,627	58,023,574	42,360,086	314,464,015
Less: SACU payments	8) 27,915,405	6,978,388			6,979,314	-	-	6,978,851	20,936,553
Total tax revenue (net of SACU payments)	561,109,595	24,105,006	32,136,100	64,792,838	34,321,082	44,767,627	58,023,574	35,381,235	293,527,462
Departmental revenue	9,825,799	195,735	299,184	782,021	657,206	565,499	801,489	337,266	3,638,400
Sales of goods and services other than capital assets									
Sales by market establishments	48,564	1,652	2,708	2,862	2,795	2,900	14,286	5,273	32,476
Administrative fees	2,084,975	26,321	43,492	238,250	38,429	356,093	55,694	39,228	797,507
Other sales	589,128	43,933	50,343	50,985	34,336	26,124	23,716	36,072	265,509
Selling of scrap or waste and other used current goods	35,243	399	221	622	2,702	1,202	24,457	6,002	35,605
Transfers received	129,569	110	877	34	4,567	2,340	406	81,289	89,623
Fines penalties and forfeits	399,208	7,686	63,492	21,342	228,582	7,581	90,097	7,518	426,298
Interest, dividends and rent on land									
Interest	3,628,605	94,315	83,627	28,962	62,820	71,937	75,135	44,888	461,684
Dividends	1,528,622	-	-	-	238,105	-	-	-	238,105
Rent on land	452,466	784	23,193	297,753	8,926	27,380	363,529	8,965	730,530
Sales of capital assets	36,410	41	599	153	248	585	2,011	1,448	5,085
Financial transactions in assets and liabilities	893,009	20,494	30,632	141,058	35,696	69,357	152,158	106,583	555,978
Total national government revenue	9) 570,935,394	24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	58,825,063	35,718,501	297,165,862
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	35,718,501	297,165,862
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	(52,106)	220,998	(24,158)	190,927	69,203	496,290
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	1,061	1,149	1,649	1,464	1,631	13,326
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	983,170	6,741,630
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	874,791	853,344	873,907	865,653	886,274	6,023,993
Total net revenue		25,803,714	34,247,739	67,440,377	37,079,570	47,279,298	60,931,624	37,658,779	310,441,101
Cash balance National Revenue Fund		58,675	(2,132,347)	(66,192)	1,972,271	12,796	(708,334)	1,486,511	623,380
Provincial revenue collected by SARS and transferred by National Treasury for September		(2,745)	(3,546)	(2,825)	(1,061)	(773,904)	-	(3,077)	(787,158)
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)	(889,980)	(6,422,983)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(885,919)	(866,061)	(1,149)	(966,029)	(1,048,517)	(5,437,846)
Recovery of criminal assets added as part of cash revenue in statement 5		2,337	2,241	5,195	577	658	2,952	17,846	31,806
Revenue collected according to table 5		24,186,440	30,634,534	65,604,893	37,143,524	45,491,908	58,165,439	37,221,562	298,448,300

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