

Table 1 Revenue

R thousand	2009/10			2008/09		
	Revised estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	361,520,000	20,210,704	190,910,274	383,482,732	24,912,173	203,517,673
Income tax on persons and individuals	203,000,000	15,331,559	111,414,749	195,145,711	16,704,825	110,303,465
Tax on corporate income						
Companies	139,000,000	3,068,829	67,916,599	165,538,960	5,525,700	80,812,006
Secondary tax on companies	16,900,000	1,579,666	9,801,816	20,017,578	2,442,390	10,761,223
Tax on retirement funds	-	(1,994)	(14,704)	143,252	(7,809)	160,731
Other						
Interest on overdue income tax	2,560,000	218,776	1,724,924	2,585,604	242,521	1,455,585
Small business tax amnesty	60,000	13,868	66,890	51,627	4,546	24,663
Taxes on payroll and workforce	7,800,000	655,293	4,411,843	7,327,463	609,103	4,097,615
Skills development levy	7,800,000	655,293	4,411,843	7,327,463	609,103	4,097,615
Taxes on property	8,480,000	729,952	4,907,147	9,477,080	813,416	5,832,766
Estate, inheritance and gift taxes						
Donations tax	80,000	2,246	42,097	124,994	6,142	98,170
Estate duty	700,000	57,161	441,395	756,737	80,126	407,937
Taxes on financial and capital transactions						
Securities transfer tax	1) 3,700,000	213,380	2,002,244	3,664,484	321,577	2,170,005
Transfer duties	4,000,000	457,165	2,421,411	4,930,865	405,571	3,156,654
Taxes on goods and services	193,485,000	19,164,866	104,267,590	201,416,064	14,698,394	108,523,586
Value added tax	138,000,000	14,525,837	74,524,043	154,343,121	10,795,139	82,488,304
Turnover tax for small businesses	5,000	810	5,181	-	-	-
Specific excise duties						
Beer	5,772,000	467,830	2,841,477	5,514,814	447,920	2,880,657
Traditional beer and traditional beer powder	2) 41,000	3,579	20,953	38,236	3,609	22,900
Wine and other fermented beverages	1,489,000	96,416	633,171	1,358,440	98,173	614,350
Spirits	2,808,000	160,686	1,401,903	2,511,164	182,795	1,293,745
Cigarettes and cigarette tobacco	9,100,000	643,319	4,835,605	8,659,206	648,420	4,745,695
Pipe tobacco and cigars	400,000	85,964	271,210	596,031	80,793	289,789
Petroleum products	3) 880,000	70,076	503,305	880,631	68,585	495,490
Revenue from neighbouring countries	4) 510,000	40,412	157,565	626,019	55,936	169,758
Ad valorem excise duties	1,000,000	315,633	866,312	1,169,530	268,462	896,370
Levies on fuel	5) 28,600,000	2,319,073	16,351,798	24,883,778	1,991,116	14,058,304
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	41,843	301,697	549,364	55,449	323,410
Plastic bag levy	140,000	(15,993)	55,296	78,563	1,997	40,425
Electricity levy	3,700,000	408,619	1,275,633	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	762	222,441	207,167	-	204,389
Taxes on international trade and transactions	17,670,000	1,639,594	9,891,902	22,852,429	1,769,763	13,694,112
Import duties						
Customs duties	17,000,000	1,662,809	9,625,408	22,751,023	1,935,421	13,152,873
Other						
Miscellaneous customs and excise receipts	6) 620,000	(37,830)	249,670	101,239	(165,658)	541,072
Diamond export duties	50,000	14,615	16,824	167	-	167
Other taxes	70,000	1,987	41,111	571,838	155,854	450,424
Stamp duties and fees	70,000	1,987	41,111	571,838	155,854	450,424
Unallocated tax revenue	7) -	(42,310)	34,148	(27,441)	(588,765)	42,703
Total tax revenue (gross)	589,025,000	42,360,086	314,464,015	625,100,165	42,369,938	336,158,879
Less: SACU payments	8) 27,915,405	6,978,851	20,936,553	28,920,625	7,230,156	21,690,468
Total tax revenue (net of SACU payments)	561,109,595	35,381,235	293,527,462	596,179,540	35,139,782	314,468,411
Departmental revenue	9,825,799	337,266	3,638,400	12,603,266	1,215,768	7,325,759
Sales of goods and services other than capital assets						
Sales by market establishments	48,564	5,273	32,476	11,550	7,610	53,698
Administrative fees	2,084,975	39,228	797,507	2,872,831	38,591	1,257,382
Other sales	589,128	36,072	265,509	435,856	42,462	318,958
Selling of scrap or waste and other used current goods	35,243	6,002	35,605	37,606	1,884	21,631
Transfers received	129,569	81,289	89,623	291,966	332	1,507
Fines penalties and forfeits	399,208	7,518	426,298	478,896	35,280	196,287
Interest, dividends and rent on land						
Interest	3,628,605	44,888	461,684	4,960,603	547,871	2,332,575
Dividends	1,528,622	-	238,105	1,585,519	-	1,485,519
Rent on land	452,466	8,965	730,530	977,929	5,047	543,783
Sales of capital assets	36,410	1,448	5,085	132,021	1,082	4,467
Financial transactions in assets and liabilities	893,009	106,583	555,978	818,489	535,609	1,109,952
Total national government revenue	9) 570,935,394	35,718,501	297,165,862	608,782,806	36,355,550	321,794,170
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		35,718,501	297,165,862	608,782,806	36,355,550	321,794,170
Departmental revenue received but not yet paid to the National Revenue Fund		69,203	496,290	1,150,028	558,323	1,398,054
Revenue collected on behalf of the Provincial Authorities		1,631	13,326	32,776	1,272	7,618
Revenue collected on behalf of the Road Accident Fund (RAF)		983,170	6,741,630	9,815,077	711,354	4,936,641
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		886,274	6,023,993	10,096,867	844,655	5,719,783
Total net revenue		37,658,779	310,441,101	629,877,554	38,471,154	333,856,266
Cash balance National Revenue Fund		1,486,511	623,380	697,257	1,378,326	1,428,428
Provincial revenue collected by SARS and transferred by National Treasury for September		(3,077)	(787,158)	(31,267)	(1,163)	(7,548)
Direct transfer from National Revenue Fund to the Road Accident Fund		(889,980)	(6,422,983)	(8,794,174)	(735,371)	(4,933,156)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,048,517)	(5,437,846)	(10,098,877)	(845,537)	(5,752,813)
Recovery of criminal assets added as part of cash revenue in statement 5		17,846	31,806	58,954	1,357	12,622
Revenue collected according to table 5		37,221,562	298,448,300	611,709,447	38,268,766	324,603,799

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