

Table 1 Revenue

R thousand	2009/10			2008/09		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	361,520,000	17,358,477	208,268,751	383,482,732	18,445,672	221,963,345
Income tax on persons and individuals	203,000,000	14,575,336	125,990,085	195,145,711	14,203,335	124,506,800
Tax on corporate income						
Companies	139,000,000	1,521,968	69,438,567	165,538,960	1,816,796	82,628,802
Secondary tax on companies	16,900,000	983,981	10,785,797	20,017,578	2,282,732	13,043,955
Tax on retirement funds	-	(826)	(15,530)	143,252	254	160,985
Other						
Interest on overdue income tax	2,560,000	273,331	1,998,255	2,585,604	137,921	1,593,506
Small business tax amnesty	60,000	4,687	71,577	51,627	4,634	29,297
Taxes on payroll and workforce	7,800,000	628,195	5,040,038	7,327,463	593,194	4,690,809
Skills development levy	7,800,000	628,195	5,040,038	7,327,463	593,194	4,690,809
Taxes on property	8,480,000	939,615	5,846,762	9,477,080	857,772	6,690,538
Estate, inheritance and gift taxes						
Donations tax	80,000	5,731	47,828	124,994	1,871	100,041
Estate duty	700,000	88,693	530,088	756,737	61,848	469,785
Taxes on financial and capital transactions						
Securities transfer tax	1) 3,700,000	324,641	2,326,885	3,664,484	369,740	2,539,745
Transfer duties	4,000,000	520,550	2,941,961	4,930,865	424,313	3,580,967
Taxes on goods and services	193,485,000	18,852,146	123,119,736	201,416,064	18,409,825	126,933,411
Value added tax	138,000,000	14,087,542	88,611,585	154,343,121	14,569,395	97,057,699
Turnover tax for small businesses	5,000	1,095	6,276	-	-	-
Specific excise duties						
Beer	5,772,000	527,586	3,369,063	5,514,814	490,988	3,371,645
Traditional beer and traditional beer powder	41,000	3,341	24,294	38,236	276	23,176
Wine and other fermented beverages	1,489,000	118,077	751,248	1,358,440	110,267	724,617
Spirits	2,808,000	222,424	1,624,327	2,511,164	182,838	1,476,583
Cigarettes and cigarette tobacco	9,100,000	849,146	5,684,751	8,659,206	703,244	5,448,939
Pipe tobacco and cigars	400,000	37,284	308,494	596,031	159,775	449,564
Petroleum products	880,000	73,078	576,383	880,631	73,466	568,956
Revenue from neighbouring countries	4) 510,000	-	157,565	626,019	-	169,758
Ad valorem excise duties	1,000,000	388	866,700	1,169,530	4,478	900,848
Levies on fuel	5) 28,600,000	2,447,693	18,799,491	24,883,778	2,078,913	16,137,217
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	53,433	355,130	549,364	34,551	357,961
Plastic bag levy	140,000	5,218	60,514	78,563	1,634	42,059
Electricity levy	3,700,000	424,810	1,700,443	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	1,031	223,472	207,167	-	204,389
Taxes on international trade and transactions	17,670,000	2,066,119	11,958,021	22,852,429	1,933,946	15,628,058
Import duties						
Customs duties	17,000,000	1,939,237	11,564,645	22,751,023	1,943,937	15,096,810
Other						
Miscellaneous customs and excise receipts	6) 620,000	126,882	376,552	101,239	(9,991)	531,081
Diamond export duties	50,000	-	16,824	167	-	167
Other taxes	70,000	1,527	42,638	571,838	32,317	482,741
Stamp duties and fees	70,000	1,527	42,638	571,838	32,317	482,741
Unallocated tax revenue	7) -	18,204	52,352	(27,441)	8,203	50,906
Total tax revenue (gross)	589,025,000	39,864,283	354,328,298	625,100,165	40,280,929	376,439,808
Less: SACU payments	8) 27,915,405	-	20,936,553	28,920,625	-	21,690,468
Total tax revenue (net of SACU payments)	561,109,595	39,864,283	333,391,745	596,179,540	40,280,929	354,749,340
Departmental revenue	9,825,799	286,991	3,925,391	12,603,266	982,745	8,308,504
Sales of goods and services other than capital assets						
Sales by market establishments	48,564	3,188	35,664	11,550	7,479	61,177
Administrative fees	2,084,975	67,261	864,768	2,872,831	33,556	1,290,938
Other sales	589,128	28,009	293,518	435,856	47,239	366,197
Selling of scrap or waste and other used current goods	35,243	17,393	52,998	37,606	75	21,706
Transfers received	129,569	-	89,623	291,966	396	1,903
Fines penalties and forfeits	399,208	7,647	433,945	478,896	37,426	233,713
Interest, dividends and rent on land						
Interest	3,628,605	98,947	560,631	4,960,603	693,695	3,026,270
Dividends	1,528,622	-	238,105	1,585,519	-	1,485,519
Rent on land	452,466	15,281	745,811	977,929	30,217	574,000
Sales of capital assets	36,410	4,189	9,274	132,021	536	5,003
Financial transactions in assets and liabilities	893,009	45,076	601,054	818,489	132,126	1,242,078
Total national government revenue	9) 570,935,394	40,151,274	337,317,136	608,782,806	41,263,674	363,057,844
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		40,151,274	337,317,136	608,782,806	41,263,674	363,057,844
Departmental revenue received but not yet paid to the National Revenue Fund		(10,021)	486,269	1,150,028	(544,765)	853,289
Revenue collected on behalf of the Provincial Authorities		3,884	17,210	32,776	4,694	12,312
Revenue collected on behalf of the Road Accident Fund (RAF)		1,055,763	7,797,393	9,815,077	753,522	5,690,163
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		884,175	6,908,168	10,096,867	855,937	6,575,720
Total net revenue		42,085,075	352,526,176	629,877,554	42,333,062	376,189,328
Cash balance National Revenue Fund		(453,474)	169,906	697,257	(1,070,148)	358,280
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,665)	(788,823)	(31,267)	(1,274)	(8,822)
Direct transfer from National Revenue Fund to the Road Accident Fund		(983,170)	(7,406,153)	(8,794,174)	(711,354)	(5,644,510)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(879,769)	(6,317,615)	(10,098,877)	(855,844)	(6,608,657)
Recovery of criminal assets added as part of cash revenue in statement E		527	32,333	58,954	(4,430)	8,192
Revenue collected according to table 5		39,767,524	338,215,824	611,709,447	39,690,012	364,293,811

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, licence 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