

Table 1 Revenue

R thousand	2009/10			2008/09		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income, profits and capital gains	361,520,000	50,709,877	258,978,628	383,482,732	59,610,927	281,574,272
Income tax on persons and individuals	203,000,000	18,383,909	144,373,994	195,145,711	16,902,938	141,409,738
Tax on corporate income						
Companies	139,000,000	30,830,502	100,269,069	165,538,960	40,749,251	123,378,053
Secondary tax on companies	16,900,000	1,180,474	11,966,271	20,017,578	1,696,690	14,740,645
Tax on retirement funds	-	(273)	(15,803)	143,252	547	161,532
Other						
Interest on overdue income tax	2,560,000	311,987	2,310,242	2,585,604	258,369	1,851,875
Small business tax amnesty	60,000	3,278	74,855	51,627	3,132	32,429
Taxes on payroll and workforce	7,800,000	721,967	5,762,005	7,327,463	661,215	5,352,024
Skills development levy	7,800,000	721,967	5,762,005	7,327,463	661,215	5,352,024
Taxes on property	8,480,000	698,349	6,545,111	9,477,080	790,152	7,480,690
Estate, inheritance and gift taxes						
Donations tax	80,000	3,395	51,223	124,994	3,224	103,265
Estate duty	700,000	61,899	591,987	756,737	63,750	533,535
Taxes on financial and capital transactions						
Securities transfer tax	1) 3,700,000	256,814	2,583,699	3,664,484	414,146	2,953,891
Transfer duties	4,000,000	376,241	3,318,202	4,930,865	309,032	3,889,999
Taxes on goods and services	193,485,000	19,398,130	142,517,866	201,416,064	15,634,309	142,567,720
Value added tax	138,000,000	14,600,891	103,212,476	154,343,121	11,790,225	108,847,924
Turnover tax for small businesses	5,000	7,216	13,492	-	-	-
Specific excise duties						
Beer	5,772,000	583,206	3,952,269	5,514,814	530,020	3,901,665
Traditional beer and traditional beer powder	2) 41,000	2,285	26,579	38,236	5,867	29,043
Wine and other fermented beverages	1,489,000	137,623	888,871	1,358,440	142,342	866,959
Spirits	2,808,000	283,748	1,908,075	2,511,164	218,405	1,694,988
Cigarettes and cigarette tobacco	9,100,000	607,487	6,292,238	8,659,206	657,815	6,106,754
Pipe tobacco and cigars	400,000	1,259	309,753	596,031	29,970	479,534
Petroleum products	3) 880,000	75,876	652,259	880,631	74,288	643,244
Revenue from neighbouring countries	4) 510,000	-	157,565	626,019	-	169,758
Ad valorem excise duties	1,000,000	66	866,766	1,169,530	3,051	903,899
Levies on fuel	5) 28,600,000	2,605,445	21,404,936	24,883,778	2,104,860	18,242,077
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	55,333	410,463	549,364	55,466	413,427
Plastic bag levy	140,000	36,490	97,004	78,563	22,000	64,059
Electricity levy	3,700,000	401,205	2,101,648	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	-	223,472	207,167	-	204,389
Taxes on international trade and transactions	17,670,000	2,014,738	13,972,759	22,852,429	1,971,659	17,599,717
Import duties						
Customs duties	17,000,000	1,794,744	13,359,389	22,751,023	1,879,359	16,976,169
Other						
Miscellaneous customs and excise receipts	6) 620,000	218,286	594,838	101,239	92,300	623,381
Diamond export duties	50,000	1,708	18,532	167	-	167
Other taxes	70,000	1,318	43,956	571,838	30,817	513,558
Stamp duties and fees	70,000	1,318	43,956	571,838	30,817	513,558
Unallocated tax revenue	7) -	(24,168)	28,184	(27,441)	993,191	1,044,097
Total tax revenue (gross)	589,025,000	73,520,211	427,848,509	625,100,165	79,692,270	456,132,078
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	73,520,211	406,911,956	596,179,540	79,692,270	434,441,610
Departmental revenue	9,825,799	643,171	4,568,562	12,603,266	1,140,003	9,448,507
Sales of goods and services other than capital assets						
Sales by market establishments	48,564	(10,125)	25,539	11,550	3,098	64,275
Administrative fees	2,084,975	132,197	996,965	2,872,831	499,957	1,790,895
Other sales	589,128	30,056	323,574	435,856	46,181	412,378
Selling of scrap or waste and other used current goods	35,243	5,313	58,311	37,606	125,433	147,139
Transfers received	129,569	107,635	197,258	291,966	228,404	230,307
Fines penalties and forfeits	399,208	22,809	456,754	478,896	(9,704)	224,009
Interest, dividends and rent on land						
Interest	3,628,605	96,579	657,210	4,960,603	654,980	3,681,250
Dividends	1,528,622	227,752	465,857	1,585,519	-	1,485,519
Rent on land	452,466	3,889	749,700	977,929	3,347	577,347
Sales of capital assets	36,410	3,602	12,876	132,021	103	5,106
Financial transactions in assets and liabilities	893,009	23,464	624,518	818,489	(411,796)	830,282
Total national government revenue	9) 570,935,394	74,163,382	411,480,518	608,782,806	80,832,273	443,890,117
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		74,163,382	411,480,518	608,782,806	80,832,273	443,890,117
Departmental revenue received but not yet paid to the National Revenue Fund		(62,066)	424,203	1,150,028	523,750	1,377,039
Revenue collected on behalf of the Provincial Authorities		12,547	29,757	32,776	12,366	24,678
Revenue collected on behalf of the Road Accident Fund (RAF)		1,031,226	8,828,619	9,815,077	762,532	6,452,695
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		940,980	7,849,148	10,096,867	915,551	7,491,271
Total net revenue		76,086,069	428,612,245	629,877,554	83,046,472	459,235,800
Cash balance National Revenue Fund		(623,697)	(453,791)	697,257	(1,249,647)	(891,367)
Provincial revenue collected by SARS and transferred by National Treasury for November		-	(788,823)	(31,267)	(4,728)	(13,550)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,055,763)	(8,461,916)	(8,794,174)	(753,522)	(6,398,032)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(935,126)	(7,252,741)	(10,098,877)	(850,831)	(7,459,488)
Recovery of criminal assets added as part of cash revenue in statement E		1,095	33,428	58,954	6,122	14,314
Revenue collected according to table 5		73,472,578	411,688,402	611,709,447	80,193,866	444,487,677

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