

Table 1 Revenue

R thousand	2009/10			2008/09		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income, profits and capital gains	352,800,000	37,008,247	318,869,795	383,482,732	33,872,328	337,493,375
Income tax on persons and individuals	203,500,000	22,266,140	185,644,851	195,145,711	18,329,393	176,677,784
Tax on corporate income						
Companies	130,500,000	13,586,064	116,342,152	165,538,960	14,366,544	141,108,352
Secondary tax on companies	16,000,000	828,233	13,935,514	20,017,578	950,650	17,354,644
Tax on retirement funds	-	128	(20,239)	143,252	(32,429)	111,802
Other						
Interest on overdue income tax	2,700,000	323,941	2,883,654	2,585,604	251,821	2,198,068
Small business tax amnesty	100,000	3,741	83,863	51,627	6,349	42,725
Taxes on payroll and workforce	7,749,980	624,279	7,130,055	7,327,463	621,919	6,680,341
Skills development levy	7,749,980	624,279	7,130,055	7,327,463	621,919	6,680,341
Taxes on property	9,800,000	777,980	7,927,344	9,477,080	621,809	8,695,453
Estate, inheritance and gift taxes						
Donations tax	60,000	2,962	57,280	124,994	3,892	108,766
Estate duty	740,000	41,299	678,111	756,737	47,246	609,971
Taxes on financial and capital transactions						
Securities transfer tax	1) 3,600,000	287,095	3,074,048	3,664,484	224,651	3,456,500
Transfer duties	4,600,000	446,624	4,117,905	4,930,865	346,020	4,520,216
Taxes on goods and services	201,995,000	17,668,833	179,953,927	201,416,064	14,040,259	175,397,310
Value added tax	146,500,000	12,388,752	129,737,730	154,343,121	9,577,032	132,989,796
Turnover tax for small businesses	10,000	7,617	21,496	-	-	-
Specific excise duties						
Beer	5,772,000	491,429	5,023,387	5,514,814	476,064	4,889,645
Traditional beer and traditional beer powder	2) 41,000	2,922	31,953	38,236	3,546	35,633
Wine and other fermented beverages	1,489,000	289,395	1,308,346	1,358,440	244,283	1,252,015
Spirits	2,808,000	310,041	2,496,576	2,511,164	244,693	2,191,516
Cigarettes and cigarette tobacco	9,100,000	1,088,688	8,317,658	8,659,206	975,824	7,793,423
Pipe tobacco and cigars	400,000	473	398,296	596,031	45,453	561,288
Petroleum products	3) 880,000	73,837	802,301	880,631	82,745	799,996
Revenue from neighbouring countries	4) 510,000	-	206,445	626,019	-	242,182
Ad valorem excise duties	1,100,000	4,927	1,275,872	1,169,530	305	1,167,164
Levies on fuel	5) 29,000,000	2,510,002	26,524,566	24,883,778	2,345,775	22,690,806
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	600,000	57,634	530,978	549,364	45,344	511,547
Plastic bag levy	140,000	15,392	130,161	78,563	(3,275)	65,440
Electricity levy	3,400,000	427,628	2,923,811	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	225,000	96	224,351	207,167	2,470	206,859
Taxes on international trade and transactions	18,830,000	1,746,851	17,297,035	22,852,429	1,710,548	20,665,873
Import duties						
Customs duties	18,500,000	1,672,505	16,578,886	22,751,023	1,680,805	20,241,346
Other						
Miscellaneous customs and excise receipts	6) 280,000	74,194	690,776	101,239	29,743	424,360
Diamond export duties	50,000	152	27,373	167	-	167
Other taxes	50,000	4,525	50,215	571,838	19,641	546,715
Stamp duties and fees	50,000	4,525	50,215	571,838	19,641	546,715
Unallocated tax revenue	7) -	7,999	93,194	(27,441)	57,921	105,264
Total tax revenue (gross)	590,424,980	57,838,714	531,321,565	625,100,165	50,944,425	549,584,331
Less: SACU payments	8) 27,915,405	-	27,915,404	28,920,625	-	28,920,624
Total tax revenue (net of SACU payments)	562,509,575	57,838,714	503,406,161	596,179,540	50,944,425	520,663,707
Departmental revenue	8,982,570	729,820	6,406,966	12,603,266	1,055,614	11,148,004
Sales of goods and services other than capital assets						
Sales by market establishments	61,882	3,102	31,418	11,550	492	9,911
Administrative fees	1,259,183	120,390	1,170,644	2,872,831	118,951	1,981,454
Other sales	455,874	296,841	652,567	435,856	39,042	485,574
Selling of scrap or waste and other used current goods	25,904	1,119	59,834	37,606	2,176	155,891
Transfers received	196,951	608	197,866	291,966	60,538	291,078
Fines penalties and forfeits	1,663,720	21,053	495,777	478,896	8,068	239,637
Interest, dividends and rent on land						
Interest	2,184,970	129,902	1,748,544	4,960,603	494,474	4,691,890
Dividends	651,847	78,911	544,768	1,585,519	-	1,485,519
Rent on land	990,917	24,906	791,320	977,929	273,891	860,800
Sales of capital assets	59,003	860	14,428	132,021	1,638	7,343
Financial transactions in assets and liabilities	1,432,319	52,128	699,800	818,489	56,344	938,907
Total national government revenue	9) 571,492,145	58,568,534	509,813,127	608,782,806	52,000,039	531,811,711
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		58,568,534	509,813,127	608,782,806	52,000,039	531,811,711
Departmental revenue received but not yet paid to the National Revenue Fund		1,881,490	1,469,050	1,150,028	153,702	2,145,717
Revenue collected on behalf of the Provincial Authorities		2,370	35,320	32,776	2,789	30,066
Revenue collected on behalf of the Road Accident Fund (RAF)		1,047,525	10,970,329	9,815,077	845,308	8,086,304
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		864,798	9,654,894	10,096,867	833,668	9,206,253
Total net revenue		62,364,717	531,942,720	629,877,554	53,835,506	551,280,051
Cash balance National Revenue Fund		69,591	319,796	697,257	(561,487)	1,018,849
Provincial revenue collected by SARS and transferred by National Treasury for January		(3,193)	(808,448)	(31,267)	(2,598)	(28,514)
Direct transfer from National Revenue Fund to the Road Accident Fund		(858,320)	(10,351,462)	(8,794,174)	(788,300)	(7,948,864)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,094,185)	(9,299,470)	(10,098,877)	(829,380)	(9,243,482)
Recovery of criminal assets added as part of cash revenue in statement E		10,316	45,769	58,954	2,534	17,729
Revenue collected according to table 5		60,488,926	511,848,905	611,709,447	51,656,275	535,095,769

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