

Table 1 Revenue

R thousand	2010/11			
	Budget estimate	April	May	Year to date
Taxes on income, profits and capital gains	377,715,800	20,416,337	18,390,269	38,806,606
Income tax on persons and individuals	224,675,800	17,580,763	16,620,746	34,201,509
Tax on corporate income				
Companies	133,650,000	1,167,494	289,918	1,457,412
Secondary tax on companies	16,500,000	1,395,662	1,301,222	2,696,884
Tax on retirement funds	-	(887)	770	(117)
Other				
Interest on overdue income tax	2,780,000	269,591	174,790	444,381
Small business tax amnesty	110,000	3,714	2,823	6,537
Taxes on payroll and workforce	8,424,228	501,009	548,478	1,049,487
Skills development levy	8,424,228	501,009	548,478	1,049,487
Taxes on property	9,960,000	625,026	743,523	1,368,549
Estate, inheritance and gift taxes				
Donations tax	60,000	948	3,883	4,831
Estate duty	800,000	36,559	52,956	89,515
Taxes on financial and capital transactions				
Securities transfer tax	4,100,000	229,390	240,326	469,716
Transfer duties	5,000,000	358,129	446,358	804,487
Taxes on goods and services	230,880,000	17,564,170	16,328,769	33,892,939
Value added tax	164,000,000	12,617,552	11,680,802	24,298,354
Turnover tax for small businesses	10,000	268	216	484
Specific excise duties				
Beer	6,665,290	298,647	558,411	857,058
Traditional beer and traditional beer powder	47,350	2,904	2,458	5,362
Wine and other fermented beverages	1,719,440	111,913	102,290	214,203
Spirits	3,242,570	283,337	263,920	547,257
Cigarettes and cigarette tobacco	10,508,330	746,246	470,746	1,216,992
Pipe tobacco and cigars	461,900	66,602	408	67,010
Petroleum products	1,016,190	73,245	74,063	147,308
Revenue from neighbouring countries	588,930	-	40,180	40,180
Ad valorem excise duties	1,200,000	421,091	30,510	451,601
Levies on fuel	34,600,000	2,444,076	2,632,233	5,076,309
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	750,000	57,141	53,895	111,036
Plastic bag levy	150,000	8,493	15,926	24,419
Electricity levy	5,200,000	431,946	402,711	834,657
Incandescent light bulb levy	20,000	-	-	-
CO2 tax - motor vehicle emissions	450,000	-	-	-
Other				
Universal Service Fund	250,000	709	-	709
Taxes on international trade and transactions	20,850,000	1,272,651	1,741,315	3,013,966
Import duties				
Customs duties	20,500,000	1,150,399	1,767,645	2,918,044
Other				
Miscellaneous customs and excise receipts	300,000	115,115	(31,650)	83,465
Diamond export duties	50,000	7,137	5,320	12,457
Other taxes	20,000	443	463	906
Stamp duties and fees	20,000	443	463	906
Unallocated tax revenue	-	27,328	(3,511)	23,817
Total tax revenue (gross)	647,850,028	40,406,964	37,749,306	78,156,270
Less: SACU payments	14,991,309	3,747,827	-	3,747,827
Total tax revenue (net of SACU payments)	632,858,719	36,659,137	37,749,306	74,408,443
Departmental revenue	10,380,282	347,638	777,115	1,124,753
Sales of goods and services other than capital assets				
Sales by market establishments	72,965	2,977	3,206	6,183
Administrative fees	1,318,712	50,926	41,759	92,685
Other sales	503,160	36,437	41,144	77,581
Selling of scrap or waste and other used current goods	29,724	1,026	426	1,452
Transfers received	195,682	-	-	-
Fines penalties and forfeits	506,473	9,059	21,923	30,982
Interest, dividends and rent on land				
Interest	2,141,740	206,668	281,756	488,424
Dividends	443,105	-	2,862	2,862
Rent on land	3,769,401	1,308	336,063	337,371
Sales of capital assets	58,022	274	540	814
Financial transactions in assets and liabilities	1,341,298	38,963	47,436	86,399
Total national government revenue	643,239,001	37,006,775	38,526,421	75,533,196
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		37,006,775	38,526,421	75,533,196
Departmental revenue received but not yet paid to the National Revenue Fund		61,019	286,922	347,941
Revenue collected on behalf of the Provincial Authorities		1,022	1,417	2,439
Revenue collected on behalf of the Road Accident Fund (RAF)		1,097,455	1,107,078	2,204,533
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		573,831	749,964	1,323,795
Total net revenue		38,740,102	40,671,802	79,411,904
Cash balance National Revenue Fund		(444,394)	555,068	110,674
Provincial revenue collected by SARS and transferred by National Treasury for April		(1,426)	(1,021)	(2,447)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,026,221)	(1,097,455)	(2,123,676)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(557,440)	(878,750)	(1,436,190)
Recovery of criminal assets added as part of cash revenue in statement 5		396	2,380	2,776
Revenue collected according to table 5		36,711,017	39,252,024	75,963,041

1) Previously known as sorghum beer and sorghum powder

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

6) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

7) Payments in terms of Customs Union agreements

8) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the databases