

Table 1 Revenue

R thousand	2010/11			2009/10		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>377,715,800</b>	<b>19,837,413</b>	<b>108,933,347</b>	<b>359,089,011</b>	<b>21,060,757</b>	<b>105,218,200</b>
Income tax on persons and individuals	224,675,800	16,249,426	66,184,413	205,207,038	14,430,168	59,909,093
Tax on corporate income						
Companies	133,650,000	2,039,063	36,639,181	134,865,565	4,594,712	38,344,851
Secondary tax on companies	16,500,000	1,327,912	5,142,497	15,467,794	1,653,548	5,881,277
Tax on retirement funds	-	34	154	42,700	(9,309)	(4,699)
Other						
Interest on overdue income tax	2,780,000	218,585	956,224	3,433,025	383,677	1,053,622
Small business tax amnesty	110,000	2,393	10,878	72,889	7,961	34,056
<b>Taxes on payroll and workforce</b>	<b>8,424,228</b>	<b>618,947</b>	<b>2,556,630</b>	<b>7,772,075</b>	<b>615,307</b>	<b>2,476,099</b>
Skills development levy	8,424,228	618,947	2,556,630	7,772,075	615,307	2,476,099
<b>Taxes on property</b>	<b>9,960,000</b>	<b>757,000</b>	<b>2,932,142</b>	<b>8,826,423</b>	<b>810,463</b>	<b>2,865,336</b>
Estate, inheritance and gift taxes						
Donations tax	60,000	3,154	10,152	60,084	1,784	25,053
Estate duty	800,000	114,451	262,559	759,274	65,746	267,993
Taxes on financial and capital transactions						
Securities transfer tax	4,100,000	189,782	956,114	3,324,018	377,187	1,263,121
Transfer duties	5,000,000	449,613	1,703,317	4,683,047	365,746	1,309,169
<b>Taxes on goods and services</b>	<b>230,880,000</b>	<b>22,131,392</b>	<b>74,497,383</b>	<b>203,686,071</b>	<b>18,328,350</b>	<b>53,380,353</b>
Value added tax	164,000,000	16,592,627	54,557,159	147,938,971	13,903,944	37,482,995
Turnover tax for small businesses	10,000	(65)	661	27,649	-	-
Specific excise duties						
Beer	6,665,290	558,365	1,930,202	5,738,164	433,874	1,530,637
Traditional beer and traditional beer powder	47,350	5,432	11,203	34,394	5,010	11,356
Wine and other fermented beverages	1,719,440	131,469	453,275	1,482,517	115,307	411,682
Spirits	3,242,570	280,173	1,082,953	2,790,309	213,404	970,350
Cigarettes and cigarette tobacco	10,508,330	715,449	2,561,869	9,187,982	585,729	2,695,018
Pipe tobacco and cigars	461,900	33,616	153,032	482,195	72,891	145,959
Petroleum products	1,016,190	72,908	290,988	872,701	74,006	283,756
Revenue from neighbouring countries	588,930	45,809	85,989	701,016	107,072	117,153
Ad valorem excise duties	1,200,000	367,393	818,995	1,275,999	264,808	550,431
Levies on fuel	34,600,000	2,789,108	10,536,631	28,832,730	2,507,667	8,976,994
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750,000	57,762	218,811	580,589	37,773	173,834
Plastic bag levy	150,000	28,570	48,363	174,390	5,192	28,515
Electricity levy	5,200,000	436,356	1,701,505	3,341,692	-	-
Incandescent light bulb levy	20,000	16,401	45,019	-	-	-
CO2 tax - motor vehicle emissions	450,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	19	728	224,773	1,673	1,673
<b>Taxes on international trade and transactions</b>	<b>20,850,000</b>	<b>2,243,449</b>	<b>7,260,345</b>	<b>19,372,088</b>	<b>1,497,624</b>	<b>5,247,731</b>
Import duties						
Customs duties	20,500,000	2,095,505	6,969,980	19,568,466	1,397,585	4,995,839
Other						
Miscellaneous customs and excise receipts	300,000	143,642	266,864	(232,145)	98,442	250,033
Diamond export duties	50,000	4,302	23,501	35,767	1,597	1,859
<b>Other taxes</b>	<b>20,000</b>	<b>1,475</b>	<b>2,647</b>	<b>49,456</b>	<b>8,963</b>	<b>31,611</b>
Stamp duties and fees	20,000	1,475	2,647	49,456	8,963	31,611
<b>Unallocated tax revenue</b>	<b>-</b>	<b>(45,991)</b>	<b>46,873</b>	<b>(5,708)</b>	<b>(1,021,068)</b>	<b>93,398</b>
<b>Total tax revenue (gross)</b>	<b>647,850,028</b>	<b>45,543,685</b>	<b>196,229,367</b>	<b>598,789,416</b>	<b>41,300,396</b>	<b>169,312,728</b>
Less: SACU payments	14,991,309	3,747,827	7,495,654	27,915,404	6,979,314	13,957,702
<b>Total tax revenue (net of SACU payments)</b>	<b>632,858,719</b>	<b>41,795,858</b>	<b>188,733,713</b>	<b>570,874,012</b>	<b>34,321,082</b>	<b>155,355,026</b>
<b>Departmental revenue</b>	<b>10,380,282</b>	<b>1,392,377</b>	<b>4,640,215</b>	<b>9,149,567</b>	<b>657,206</b>	<b>1,934,146</b>
Sales of goods and services other than capital assets						
Sales by market establishments	72,965	3,248	12,558	34,621	2,795	10,017
Administrative fees	1,318,712	80,723	265,629	1,394,533	38,429	346,492
Other sales	503,160	46,635	188,758	675,321	34,336	179,597
Selling of scrap or waste and other used current goods	29,724	1,515	10,959	61,684	2,702	3,944
Transfers received	195,682	162,062	162,062	197,871	4,567	5,588
Fines penalties and forfeits	506,473	56,889	91,946	1,498,669	228,582	321,102
Interest, dividends and rent on land						
Interest	2,141,740	271,367	995,110	3,159,997	62,820	269,724
Dividends	443,105	621,143	624,005	664,768	238,105	238,105
Rent on land	3,769,401	117,063	2,129,036	786,242	8,926	330,656
Sales of capital assets	58,022	837	2,969	17,021	248	1,041
Financial transactions in assets and liabilities	1,341,298	30,895	157,183	658,840	35,696	227,880
<b>Total national government revenue</b>	<b>643,239,001</b>	<b>43,188,235</b>	<b>193,373,928</b>	<b>580,023,579</b>	<b>34,978,288</b>	<b>157,289,172</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>43,188,235</b>	<b>193,373,928</b>	<b>580,023,579</b>	<b>34,978,288</b>	<b>157,289,172</b>
Departmental revenue received but not yet paid to the National Revenue Fund		78,698	285,797	(538,401)	220,998	260,318
Revenue collected on behalf of the Provincial Authorities		1,181	5,382	36,710	1,149	8,582
Revenue collected on behalf of the Road Accident Fund (RAF)		1,163,373	4,474,884	11,996,550	1,025,791	3,615,169
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		780,436	3,295,563	10,499,081	853,344	3,398,159
<b>Total net revenue</b>		<b>45,211,923</b>	<b>201,435,554</b>	<b>602,017,519</b>	<b>37,079,570</b>	<b>164,571,400</b>
Cash balance National Revenue Fund		487,365	47,378	(79,564)	1,972,271	(167,593)
Provincial revenue collected by SARS and transferred by National Treasury for June		(1,762)	(5,626)	(810,782)	(1,061)	(10,177)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,206,253)	(4,437,007)	(11,398,987)	(1,041,772)	(3,412,438)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(889,078)	(3,214,346)	(10,205,317)	(866,061)	(3,422,151)
Recovery of criminal assets added as part of cash revenue in statement 5		1,490	7,066	47,911	577	10,350
<b>Revenue collected according to table 5</b>		<b>43,603,685</b>	<b>193,833,019</b>	<b>579,570,780</b>	<b>37,143,524</b>	<b>157,569,391</b>

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