

Table 1 Revenue

R thousand	2010/11			2009/10		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	387,702,892	18,693,147	213,578,111	359,044,848	17,358,477	208,268,751
Income tax on persons and individuals	230,000,000	16,406,538	138,671,580	205,145,021	14,575,336	125,990,085
Tax on corporate income						
Companies	138,000,000	782,412	61,953,599	134,883,420	1,521,968	69,438,567
Secondary tax on companies	16,000,000	1,327,108	11,313,353	15,467,795	983,981	10,785,797
Tax on retirement funds	2,000	(842)	4,640	42,699	(826)	(15,530)
Other						
Interest on overdue income tax	3,590,892	174,903	1,611,551	3,433,025	273,331	1,998,255
Small business tax amnesty	110,000	3,028	23,388	72,888	4,687	71,577
Taxes on payroll and workforce	8,700,000	840,379	5,457,247	7,804,829	628,195	5,040,038
Skills development levy	8,700,000	840,379	5,457,247	7,804,829	628,195	5,040,038
Taxes on property	9,563,622	836,724	6,058,498	8,826,421	939,615	5,846,762
Estate, inheritance and gift taxes						
Donations tax	63,622	1,793	47,342	60,084	5,731	47,828
Estate duty	800,000	60,523	552,960	759,273	88,693	530,088
Taxes on financial and capital transactions						
Securities transfer tax	3,000,000	260,914	1,917,906	3,324,017	324,641	2,326,885
Transfer duties	5,700,000	513,494	3,540,290	4,683,047	520,550	2,941,961
Taxes on goods and services	246,873,486	19,970,359	153,251,637	203,666,751	18,852,146	123,119,736
Value added tax	181,000,000	14,818,244	111,856,537	147,941,322	14,087,542	88,611,585
Turnover tax for small businesses	10,000	38	2,249	6,493	1,095	6,276
Specific excise duties						
Beer	6,596,576	606,037	4,093,466	5,738,164	527,586	3,369,063
Traditional beer and traditional beer powder	36,862	2,615	23,008	34,394	3,341	24,294
Wine and other fermented beverages	1,701,714	59,616	738,787	1,482,516	118,077	751,248
Spirits	3,209,141	215,539	1,804,533	2,790,309	222,424	1,624,327
Cigarettes and cigarette tobacco	9,992,855	608,091	5,616,854	9,187,982	849,146	5,684,751
Pipe tobacco and cigars	457,138	18	276,488	482,195	37,284	308,494
Petroleum products	1,005,714	15,681	602,772	872,700	73,078	576,383
Revenue from neighbouring countries	1,000,000	-	305,390	701,017	-	157,565
Ad valorem excise duties	1,622,986	3,385	1,158,744	1,275,942	388	866,700
Levies on fuel	33,700,000	2,937,706	22,330,724	28,832,536	2,447,693	18,799,491
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750,000	58,274	450,948	580,326	53,433	355,130
Plastic bag levy	150,000	19,301	125,109	110,510	5,218	60,514
Electricity levy	5,200,000	468,359	3,410,005	3,341,691	424,810	1,700,443
Incandescent light bulb levy	70,000	17,000	106,599	63,880	-	-
CO2 tax - motor vehicle emissions	120,000	72,203	118,830	-	-	-
Other						
Universal Service Fund	250,000	68,252	230,594	224,774	1,031	223,472
Taxes on international trade and transactions	26,350,000	2,533,281	17,087,094	19,318,860	2,066,119	11,958,021
Import duties						
Customs duties	26,000,000	2,444,300	16,660,039	19,577,114	1,939,237	11,564,645
Other						
Miscellaneous customs and excise receipts	300,000	88,981	383,463	(294,020)	126,882	376,552
Diamond export duties	50,000	-	43,592	35,766	-	16,824
Other taxes	10,000	314	3,512	49,457	1,527	42,638
Stamp duties and fees	10,000	314	3,512	49,457	1,527	42,638
Unallocated tax revenue	-	(19,598)	27,786	(5,724)	18,204	52,352
Total tax revenue (gross)	679,200,000	42,854,606	395,463,885	598,705,442	39,864,283	354,328,298
Less: SACU payments	7)	17,905,679	-	14,157,851	-	20,936,553
Total tax revenue (net of SACU payments)	661,294,321	42,854,606	381,306,034	570,790,037	39,864,283	333,391,745
Departmental revenue	12,264,854	707,453	7,155,521	8,895,885	286,991	3,925,391
Sales of goods and services other than capital assets						
Sales by market establishments	46,409	3,122	25,184	34,007	3,188	35,664
Administrative fees	869,393	217,501	971,880	1,654,056	67,261	864,768
Other sales	905,275	38,990	346,830	595,823	28,009	293,518
Selling of scrap or waste and other used current goods	82,688	1,837	49,672	54,937	17,393	52,998
Transfers received	265,248	-	162,063	237,503	-	89,623
Fines penalties and forfeits	200,000	231,900	363,367	698,160	7,647	433,945
Interest, dividends and rent on land						
Interest	2,720,180	175,724	1,899,703	2,122,474	98,947	560,631
Dividends	891,131	-	624,006	664,905	-	238,105
Rent on land	5,378,696	19,851	2,291,970	853,636	15,281	745,811
Sales of capital assets	22,818	699	5,902	41,194	4,189	9,274
Financial transactions in assets and liabilities	883,016	17,829	414,944	1,939,190	45,076	601,054
Total national government revenue	8) 673,559,175	43,562,059	388,461,555	579,685,922	40,151,274	337,317,136
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		43,562,059	388,461,555	579,685,922	40,151,274	337,317,136
Departmental revenue received but not yet paid to the National Revenue Fund		13,869	274,542	(920,642)	(10,021)	486,269
Revenue collected on behalf of the Provincial Authorities		2,175	11,982	36,709	3,884	17,210
Revenue collected on behalf of the Road Accident Fund (RAF)		1,290,451	9,366,203	11,996,551	1,055,763	7,797,393
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,051,442	7,175,643	10,537,637	884,175	6,908,168
Total net revenue		45,919,996	405,289,925	601,336,177	42,085,075	352,526,176
Cash balance National Revenue Fund		(604,271)	7,255	601,778	(453,474)	169,906
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,553)	(11,195)	(38,027)	(1,665)	(788,823)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,131,002)	(9,101,972)	(11,793,389)	(983,170)	(7,406,153)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(867,010)	(6,748,590)	(10,583,670)	(879,769)	(6,317,615)
Recovery of criminal assets added as part of cash revenue in statement 5		6,494	34,571	47,911	527	32,333
Revenue collected according to table 5		43,322,654	389,469,994	579,570,780	39,767,524	338,215,824

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 database