

Table 1 Revenue

R thousand	2011/12			2010/11		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income, profits and capital gains	418,344,589	20,948,896	41,831,471	379,941,231	18,390,269	38,806,606
Income tax on persons and individuals	252,750,000	18,053,055	36,677,040	226,916,408	16,620,746	34,201,509
Tax on corporate income						
Companies	144,165,000	1,005,711	1,211,125	132,871,067	289,918	1,457,412
Secondary tax on companies	18,100,000	1,611,487	3,447,927	17,178,188	1,301,222	2,696,884
Tax on retirement funds	-	-	(404)	2,773	770	(117)
Other						
Interest on overdue income tax	3,329,589	278,678	495,922	2,943,715	174,790	444,381
Small business tax amnesty	-	(35)	(139)	29,080	2,823	6,537
Taxes on payroll and workforce	9,150,000	964,537	1,727,653	8,652,338	548,478	1,049,487
Skills development levy	9,150,000	964,537	1,727,653	8,652,338	548,478	1,049,487
Taxes on property	9,590,000	688,306	1,295,657	9,102,303	743,523	1,368,549
Estate, inheritance and gift taxes						
Donations tax	70,000	3,413	4,331	64,585	3,883	4,831
Estate duty	870,000	63,217	109,748	782,325	52,956	89,515
Taxes on financial and capital transactions						
Securities transfer tax	3,300,000	224,497	463,674	2,932,906	240,326	469,716
Transfer duties	5,350,000	397,179	717,904	5,322,487	446,358	804,487
Taxes on goods and services	274,210,000	16,983,476	35,440,560	249,531,233	16,328,769	33,892,939
Value added tax	200,880,000	11,495,674	24,299,085	183,567,749	11,680,802	24,298,354
Turnover tax for small businesses	15,000	-	20	2,802	216	484
Specific excise duties						
Beer	7,180,031	584,010	881,240	7,006,914	558,411	857,058
Traditional beer and traditional beer powder	1)	48,436	3,399	6,349	35,959	2,458
Wine and other fermented beverages	1,641,882	113,954	231,869	1,494,710	102,290	214,203
Spirits	3,185,854	272,874	617,917	2,831,005	263,920	547,257
Cigarettes and cigarette tobacco	10,609,188	652,134	1,623,955	9,367,944	470,746	1,216,992
Pipe tobacco and cigars	606,205	18,033	101,579	525,959	408	67,010
Petroleum products	2)	1,138,224	77,691	153,009	917,926	74,063
Revenue from neighbouring countries	3)	675,180	136,793	136,793	869,185	40,180
Ad valorem excise duties	2,230,000	40,422	441,885	1,596,228	30,510	451,601
Levies on fuel	4)	36,900,000	2,934,354	5,701,698	34,417,477	2,632,233
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	730,000	61,811	120,724	610,472	53,895	111,036
Plastic bag levy	300,000	2,763	77,355	258,222	15,926	24,419
Electricity levy	6,530,000	506,239	925,706	4,996,366	402,711	834,657
Incandescent light bulb levy	75,000	7,967	12,198	151,083	-	-
CO2 tax - motor vehicle emissions	1,200,000	74,856	108,676	625,889	-	-
Other						
Universal Service Fund	265,000	502	502	255,343	-	709
Taxes on international trade and transactions	30,325,440	2,068,150	3,341,236	26,955,298	1,741,315	3,013,966
Import duties						
Customs duties	29,860,400	2,049,095	3,297,329	26,587,325	1,767,645	2,918,044
Other						
Miscellaneous customs and excise receipts	5)	409,540	18,644	39,958	297,583	(31,650)
Diamond export duties	55,500	411	3,949	70,390	5,320	12,457
Other taxes	-	61	419	3,069	463	906
Stamp duties and fees	-	61	419	3,069	463	906
Unallocated tax revenue	6)	(16,498)	(5,889)	16,698	(3,511)	23,817
Total tax revenue (gross)	741,620,029	41,636,928	83,631,107	674,202,170	37,749,306	78,156,270
Less: SACU payments	7)	21,763,239	-	5,439,991	17,905,678	3,747,827
Total tax revenue (net of SACU payments)	719,856,790	41,636,928	78,191,116	656,296,492	37,749,306	74,408,443
Departmental revenue	10,000,878	438,966	882,448	12,698,708	796,051	1,143,689
Sales of goods and services other than capital assets						
Sales by market establishments	16,415	3,767	7,363	40,785	3,206	6,183
Administrative fees	501,117	140,053	166,461	1,245,098	41,759	92,685
Other sales	200,944	38,912	70,599	499,276	58,338	94,775
Selling of scrap or waste and other used current goods	22,390	2,435	3,721	55,632	2,168	3,194
Transfers received	382,697	-	-	950,866	-	-
Fines penalties and forfeits	215,117	50,172	203,458	534,488	21,923	30,982
Interest, dividends and rent on land						
Interest	1,009,692	125,057	307,505	2,508,729	281,756	488,424
Dividends	724,447	-	-	1,799,990	2,862	2,862
Rent on land	6,699,752	45,015	47,901	4,496,585	336,063	337,371
<i>"Of which actual collections for Mineral and petroleum royalties are"</i>	<i>4,890,000</i>	<i>29</i>	<i>2,567</i>	<i>3,554,722</i>	<i>-</i>	<i>-</i>
Sales of capital assets	3,375	348	755	8,385	540	814
Financial transactions in assets and liabilities	224,932	33,208	74,686	558,875	47,436	86,399
Total national government revenue	8)	729,857,668	42,075,894	79,073,564	668,995,200	38,545,357
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		42,075,894	79,073,564	668,995,200	38,545,357	75,552,132
Departmental revenue received but not yet paid to the National Revenue Fund		105,931	160,436	(263,642)	267,986	329,005
Revenue collected on behalf of the Provincial Authorities		170	305	19,392	1,417	2,439
Revenue collected on behalf of the Road Accident Fund (RAF)		1,348,670	2,538,709	14,500,737	1,107,078	2,204,533
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		920,005	1,825,694	11,098,708	749,964	1,323,795
Total net revenue		44,450,670	83,598,708	694,350,395	40,671,802	79,411,904
Cash balance National Revenue Fund		(520,409)	(514,549)	26,261	555,068	110,674
Provincial revenue collected by SARS and transferred by National Treasury for April		(134)	(358)	(20,593)	(1,021)	(2,447)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,190,038)	(2,429,835)	(14,287,160)	(1,097,455)	(2,123,676)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(962,383)	(1,885,294)	(11,018,721)	(878,750)	(1,436,190)
Recovery of criminal assets added as part of cash revenue in statement 5		641	970	50,278	2,380	2,776
Revenue collected according to table 5		41,778,347	78,769,642	669,100,460	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 database