

Table 1 Revenue

R thousand	2011/12						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income, profits and capital gains	418 344 589	20 882 575	20 948 896	57 243 576	19 692 482	37 297 893	156 065 422
Income tax on persons and individuals	252 750 000	18 623 985	18 053 055	18 244 928	17 639 173	22 500 701	95 061 842
Tax on corporate income							
Companies	144 165 000	205 414	1 005 711	37 934 169	267 762	12 380 522	51 793 578
Secondary tax on companies	18 100 000	1 836 440	1 611 487	855 545	1 630 799	2 231 464	8 165 735
Tax on retirement funds	-	(404)	-	(713)	19	3 097	1 999
Other							
Interest on overdue income tax	3 329 589	217 244	278 678	209 963	154 597	182 051	1 042 533
Small business tax amnesty	-	(104)	(35)	(316)	131	59	(265)
Taxes on payroll and workforce	9 150 000	763 116	964 537	706 782	790 926	817 325	4 042 686
Skills development levy	9 150 000	763 116	964 537	706 782	790 926	817 325	4 042 686
Taxes on property	9 590 000	607 351	688 306	708 163	609 979	704 128	3 317 927
Estate, inheritance and gift taxes							
Donations tax	70 000	918	3 413	14 495	3 576	6 904	29 306
Estate duty	870 000	46 531	63 217	147 696	69 464	84 142	411 049
Taxes on financial and capital transactions							
Securities transfer tax	3 300 000	239 177	224 497	189 270	244 300	256 736	1 153 981
Transfer duties	5 350 000	320 725	397 179	356 702	292 640	356 345	1 723 591
Taxes on goods and services	274 210 000	18 457 084	16 983 476	18 943 915	21 535 268	20 016 901	95 936 644
Value added tax	200 880 000	12 803 411	11 495 674	13 437 502	15 245 653	14 462 703	67 444 943
Turnover tax for small businesses	15 000	20	-	33	91	421	565
Specific excise duties							
Beer	7 180 031	297 230	584 010	568 585	558 841	515 767	2 524 433
Traditional beer and traditional beer powder	48 436	2 950	3 399	3 014	3 017	2 772	15 151
Wine and other fermented beverages	1 641 882	117 915	113 954	128 058	135 436	10 228	505 590
Spirits	3 185 854	345 043	272 874	293 594	275 741	150 063	1 337 315
Cigarettes and cigarette tobacco	10 609 188	971 821	652 134	651 254	719 008	853 454	3 847 672
Pipe tobacco and cigars	606 205	83 546	18 033	283	55 494	42 652	200 008
Petroleum products	1 138 224	75 318	77 691	76 266	75 339	77 032	381 646
Revenue from neighbouring countries	675 180	-	136 793	-	190 367	(36 192)	290 967
Ad valorem excise duties	2 230 000	401 463	40 422	(207)	332 344	31 943	805 966
Levies on fuel	36 900 000	2 767 344	2 934 354	3 049 033	3 047 483	3 197 963	14 996 177
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax	730 000	58 913	61 811	53 779	55 357	54 838	284 698
Plastic bag levy	300 000	74 592	2 763	39 079	(187 843)	1 131	(70 278)
Electricity levy	6 530 000	419 467	506 239	542 230	676 495	555 670	2 700 101
Incandescent light bulb levy	75 000	4 231	7 967	9 938	6 223	11 602	39 961
CO2 tax - motor vehicle emissions	1 200 000	33 820	74 856	89 533	303 349	82 469	584 027
Other							
Universal Service Fund	265 000	-	502	1 941	42 875	2 384	47 702
Taxes on international trade and transactions	30 325 440	1 273 086	2 068 150	1 988 663	2 441 032	2 892 340	10 663 270
Import duties							
Customs duties	29 860 400	1 248 234	2 049 095	2 311 057	2 480 727	2 859 540	10 948 653
Other							
Miscellaneous customs and excise receipts	409 540	21 314	18 644	(326 120)	(44 031)	32 800	(297 393)
Diamond export duties	55 500	3 538	411	3 726	4 335	-	12 010
Other taxes	-	358	61	1 458	204	(3 379)	(1 298)
Stamp duties and fees	-	358	61	1 458	204	(3 379)	(1 298)
Unallocated tax revenue	-	10 609	(16 498)	(2 900)	(7 571)	24 898	8 538
Total tax revenue (gross)	741 620 029	41 994 179	41 636 928	79 589 657	45 062 320	61 750 106	270 033 189
Less: SACU payments	21 763 239	5 439 991	-	-	5 439 991	-	10 879 982
Total tax revenue (net of SACU payments)	719 856 790	36 554 188	41 636 928	79 589 657	39 622 329	61 750 106	259 153 207
Departmental revenue	10 000 878	443 482	438 966	2 610 803	1 553 625	539 294	5 586 171
Sales of goods and services other than capital assets							
Sales by market establishments	16 415	3 596	3 767	3 550	3 933	3 621	18 468
Administrative fees	501 117	26 408	140 053	85 731	327 753	204 609	784 554
Other sales	200 944	31 687	38 912	66 473	37 092	42 998	217 161
Selling of scrap or waste and other used current goods	22 390	1 286	2 435	4 076	5 229	7 899	20 925
Transfers received	382 697	-	-	-	86 896	84	86 980
Fines penalties and forfeits	215 117	153 286	50 172	27 299	10 892	30 049	271 698
Interest, dividends and rent on land							
Interest	1 009 692	182 448	125 057	97 346	80 377	179 399	664 627
Dividends	724 447	-	-	-	879 952	-	879 952
Rent on land	6 699 752	2 886	45 015	2 276 695	31 088	25 952	2 381 635
<i>*Of which actual collections for Mineral and petroleum royalties are'</i>	<i>4 890 000</i>	<i>2 538</i>	<i>29</i>	<i>2 270 953</i>	<i>27 906</i>	<i>59 470</i>	<i>2 360 896</i>
Sales of capital assets	3 375	407	348	429	1 106	2 637	4 927
Financial transactions in assets and liabilities	224 932	41 478	33 208	49 203	89 307	42 047	255 244
Total national government revenue	729 857 668	36 997 670	42 075 894	82 200 460	41 175 954	62 289 400	264 739 378
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue		36 997 670	42 075 894	82 200 460	41 175 954	62 289 400	264 739 378
Departmental revenue received but not yet paid to the National Revenue Fund		54 505	105 931	212 344	(130 577)	223 484	465 686
Revenue collected on behalf of the Provincial Authorities		135	170	127	125	153	710
Revenue collected on behalf of the Road Accident Fund (RAF)		1 190 039	1 348 670	1 339 860	1 362 950	1 404 518	6 646 037
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		905 689	920 005	972 557	973 135	1 005 281	4 776 667
Total net revenue		39 148 038	44 450 670	84 725 348	43 381 587	64 922 836	276 628 478
Cash balance National Revenue Fund		5 860	(520 409)	220 507	581 588	(80 684)	206 863
Provincial revenue collected by SARS and transferred by National Treasury for July		(224)	(134)	(170)	(128)	(124)	(780)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 239 797)	(1 190 038)	(1 348 670)	(1 339 860)	(1 362 950)	(6 481 315)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(922 911)	(962 383)	(969 958)	(985 440)	(989 423)	(4 830 115)
Recovery of criminal assets added as part of cash revenue in statement 5		329	641	872	3 435	424	5 701
Revenue collected according to table 5		36 991 295	41 778 347	82 627 929	41 641 182	62 490 079	265 528 832

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