

Table 1 Revenue

R thousand	2011/12			2010/11		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income, profits and capital gains	418 344 589	37 297 893	156 065 422	379 941 231	32 988 279	141 921 626
Income tax on persons and individuals	252 750 000	22 500 701	95 061 842	226 916 408	20 365 401	86 549 814
Tax on corporate income						
Companies	144 165 000	12 380 522	51 793 578	132 871 067	10 582 611	47 221 792
Secondary tax on companies	18 100 000	2 231 464	8 165 735	17 178 188	1 859 757	7 002 254
Tax on retirement funds	-	3 097	1 999	2 773	(220)	(66)
Other						
Interest on overdue income tax	3 329 589	182 051	1 042 533	2 943 715	179 234	1 135 458
Small business tax amnesty	-	59	(265)	29 080	1 496	12 374
Taxes on payroll and workforce	9 150 000	817 325	4 042 686	8 652 338	936 628	3 493 258
Skills development levy	9 150 000	817 325	4 042 686	8 652 338	936 628	3 493 258
Taxes on property	9 590 000	704 128	3 317 927	9 102 303	790 941	3 723 083
Estate, inheritance and gift taxes						
Donations tax	70 000	6 904	29 306	64 585	2 544	12 696
Estate duty	870 000	84 142	411 049	782 325	81 482	344 041
Taxes on financial and capital transactions						
Securities transfer tax	3 300 000	256 736	1 153 981	2 932 906	281 893	1 238 007
Transfer duties	5 350 000	356 345	1 723 591	5 322 487	425 022	2 128 339
Taxes on goods and services	274 210 000	20 016 901	95 936 644	249 531 233	19 635 671	94 133 054
Value added tax	200 880 000	14 462 703	67 444 943	183 567 749	14 505 942	69 063 101
Turnover tax for small businesses	15 000	421	565	2 802	447	1 108
Specific excise duties						
Beer	7 180 031	515 767	2 524 433	7 006 914	544 988	2 475 190
Traditional beer and traditional beer powder	1) 48 436	2 772	15 151	35 959	2 934	14 137
Wine and other fermented beverages	1 641 882	10 228	505 590	1 494 710	9 363	462 638
Spirits	3 185 854	150 063	1 337 315	2 831 005	152 181	1 235 134
Cigarettes and cigarette tobacco	10 609 188	853 454	3 847 672	9 367 944	812 009	3 373 878
Pipe tobacco and cigars	606 205	42 652	200 008	525 959	41 779	194 811
Petroleum products	2) 1 138 224	77 032	381 646	917 926	76 145	367 133
Revenue from neighbouring countries	3) 675 180	(36 192)	290 967	869 185	82 735	168 724
Ad valorem excise duties	2 230 000	31 943	805 966	1 596 228	1 115	820 110
Levies on fuel	4) 36 900 000	3 197 963	14 996 177	34 417 477	2 883 853	13 420 484
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	730 000	54 838	284 698	610 472	58 622	277 433
Plastic bag levy	300 000	1 131	(70 278)	258 222	15 948	64 311
Electricity levy	6 530 000	555 670	2 700 101	4 996 366	447 269	2 148 774
Incandescent light bulb levy	75 000	11 602	39 961	151 083	-	45 019
CO2 tax - motor vehicle emissions	1 200 000	82 469	584 027	625 889	-	-
Other						
Universal Service Fund	265 000	2 384	47 702	255 343	341	1 069
Taxes on international trade and transactions	30 325 440	2 892 340	10 663 270	26 955 298	2 123 508	9 383 853
Import duties						
Customs duties	29 860 400	2 859 540	10 948 653	26 587 325	2 173 385	9 143 365
Other						
Miscellaneous customs and excise receipts	5) 409 540	32 800	(297 393)	297 583	(47 369)	219 495
Diamond export duties	55 500	-	12 010	70 390	(2 508)	20 993
Other taxes	-	(3 379)	(1 298)	3 069	760	3 407
Stamp duties and fees	-	(3 379)	(1 298)	3 069	760	3 407
Unallocated tax revenue	6) -	24 898	8 538	16 698	9 483	56 356
Total tax revenue (gross)	741 620 029	61 750 106	270 033 189	674 202 170	56 485 270	252 714 637
Less: SACU payments	7) 21 763 239	-	10 879 982	17 905 678	2 914 370	10 410 024
Total tax revenue (net of SACU payments)	719 856 790	61 750 106	259 153 207	656 296 492	53 570 900	242 304 613
Departmental revenue	10 000 878	539 294	5 586 171	12 698 708	489 449	5 129 304
Sales of goods and services other than capital assets						
Sales by market establishments	16 415	3 621	18 468	40 785	3 110	15 668
Administrative fees	501 117	204 609	784 554	1 245 098	104 984	370 613
Other sales	200 944	42 998	217 161	499 276	33 483	221 880
Selling of scrap or waste and other used current goods	22 390	7 899	20 925	55 632	2 446	13 406
Transfers received	382 697	84	86 980	950 866	-	162 062
Fines penalties and forfeits	215 117	30 049	271 698	534 488	2 864	94 810
Interest, dividends and rent on land						
Interest	1 009 692	179 399	664 627	2 508 729	251 496	1 246 606
Dividends	724 447	-	879 952	1 799 990	-	624 005
Rent on land	6 699 752	25 952	2 381 635	4 496 585	51 069	2 180 105
<i>"Of which actual collections for Mineral and petroleum royalties are"</i>	<i>4 890 000</i>	<i>59 470</i>	<i>2 360 896</i>	<i>3 554 722</i>	<i>18 228</i>	<i>1 304 636</i>
Sales of capital assets	3 375	2 637	4 927	8 385	432	3 401
Financial transactions in assets and liabilities	224 932	42 047	255 244	558 875	39 565	196 748
Total national government revenue	8) 729 857 668	62 289 400	264 739 378	668 995 200	54 060 349	247 433 917
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		62 289 400	264 739 378	668 995 200	54 060 349	247 433 917
Departmental revenue received but not yet paid to the National Revenue Fund		223 484	465 686	(263 642)	88 226	374 383
Revenue collected on behalf of the Provincial Authorities		153	710	19 392	1 369	6 751
Revenue collected on behalf of the Road Accident Fund (RAF)		1 404 518	6 646 037	14 500 737	1 201 341	5 676 225
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 005 281	4 776 667	11 098 708	1 263 125	4 558 688
Total net revenue		64 922 836	276 628 478	694 350 395	56 614 410	258 049 964
Cash balance National Revenue Fund		(80 684)	206 863	26 261	(2 031 423)	(1 984 045)
Provincial revenue collected by SARS and transferred by National Treasury for July		(124)	(780)	(20 593)	(1 181)	(6 807)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 362 950)	(6 481 315)	(14 287 160)	(1 064 097)	(5 501 104)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(989 423)	(4 830 115)	(11 018 721)	(889 078)	(4 103 424)
Recovery of criminal assets added as part of cash revenue in statement 5		424	5 701	50 278	18 644	25 710
Revenue collected according to table 5		62 490 079	265 528 832	669 100 460	52 647 275	246 480 294

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*