

Table 1 Revenue

	2011/12								
	Budget estimate	April	May	June	July	August	September	Year to date	
<b>R thousand</b>									
<b>Taxes on income, profits and capital gains</b>	<b>418,344,589</b>	<b>20,882,575</b>	<b>20,948,896</b>	<b>57,243,576</b>	<b>19,692,482</b>	<b>37,297,893</b>	<b>36,422,984</b>	<b>192,488,406</b>	
Income tax on persons and individuals	252,750,000	18,623,985	18,053,055	18,244,928	17,639,173	22,500,701	20,490,756	115,552,597	
Tax on corporate income									
Companies	144,165,000	205,414	1,005,711	37,934,169	267,762	12,380,522	14,533,349	66,326,927	
Secondary tax on companies	18,100,000	1,836,440	1,611,487	855,545	1,630,799	2,231,464	1,192,673	9,358,408	
Tax on retirement funds	-	(404)	-	(713)	19	3,097	923	2,922	
Other									
Interest on overdue income tax	3,329,589	217,244	278,678	209,963	154,597	182,051	205,238	1,247,771	
Small business tax amnesty	-	(104)	(35)	(316)	131	59	45	(220)	
<b>Taxes on payroll and workforce</b>	<b>9,150,000</b>	<b>763,116</b>	<b>964,537</b>	<b>706,782</b>	<b>790,926</b>	<b>817,325</b>	<b>929,807</b>	<b>4,972,493</b>	
Skills development levy	9,150,000	763,116	964,537	706,782	790,926	817,325	929,807	4,972,493	
<b>Taxes on property</b>	<b>9,590,000</b>	<b>607,351</b>	<b>688,306</b>	<b>708,163</b>	<b>609,979</b>	<b>704,128</b>	<b>623,321</b>	<b>3,941,248</b>	
Estate, inheritance and gift taxes									
Donations tax	70,000	918	3,413	14,495	3,576	6,904	2,643	31,949	
Estate duty	870,000	46,531	63,217	147,696	69,464	84,142	69,477	480,526	
Taxes on financial and capital transactions									
Securities transfer tax	3,300,000	239,177	224,497	189,270	244,300	256,736	235,378	1,389,359	
Transfer duties	5,350,000	320,725	397,179	356,702	292,640	356,345	315,824	2,039,414	
<b>Taxes on goods and services</b>	<b>274,210,000</b>	<b>18,457,084</b>	<b>16,983,476</b>	<b>18,943,915</b>	<b>21,535,268</b>	<b>20,016,901</b>	<b>19,751,940</b>	<b>115,688,585</b>	
Value added tax	200,880,000	12,803,411	11,495,674	13,437,502	15,245,653	14,462,703	14,102,139	81,547,083	
VAT Domestic	237,192,247	17,359,807	18,055,593	16,210,780	17,928,154	17,620,376	18,658,841	105,833,551	
Import VAT	90,538,625	4,668,103	6,280,062	6,928,885	8,152,892	7,604,752	8,767,194	42,401,888	
Refunds	126,850,872	9,224,498	12,839,982	9,702,163	10,835,394	10,762,424	13,323,896	66,688,357	
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	515,337	3,039,769	
Traditional beer and traditional beer powder	1)	48,436	2,950	3,399	3,014	3,017	2,772	3,309	18,460
Wine and other fermented beverages	1,641,882	117,915	113,954	128,058	135,436	10,228	126,225	631,816	
Spirits	3,185,854	345,043	272,874	293,594	275,741	150,063	155,371	1,492,686	
Cigarettes and cigarette tobacco	10,609,188	971,821	652,134	651,254	719,008	853,454	767,315	4,614,986	
Pipe tobacco and cigars	606,205	83,546	18,033	283	55,494	42,652	125,443	325,451	
Petroleum products	2)	1,138,224	75,318	77,691	76,266	75,339	77,032	459,306	
Revenue from neighbouring countries	3)	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	312	806,278	
Levies on fuel	4)	36,900,000	2,767,344	2,934,354	3,049,033	3,047,483	3,197,963	18,144,616	
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	57,913	342,611	
Plastic bag levy	300,000	74,592	2,763	39,079	(187,843)	1,131	18,898	(51,380)	
Electricity levy	6,530,000	419,467	506,239	542,230	676,495	555,670	558,804	3,258,904	
Incandescent light bulb levy	75,000	4,231	7,967	9,938	6,223	11,602	8,303	48,264	
CO <sub>2</sub> tax - motor vehicle emissions	1,200,000	33,820	74,856	89,533	303,349	82,469	85,755	669,782	
Other									
Universal Service Fund	265,000	-	502	1,941	42,875	2,384	718	48,421	
<b>Taxes on international trade and transactions</b>	<b>30,325,440</b>	<b>1,273,086</b>	<b>2,068,150</b>	<b>1,988,663</b>	<b>2,441,032</b>	<b>2,892,340</b>	<b>2,774,760</b>	<b>13,438,030</b>	
Import duties									
Customs duties	29,860,400	1,248,234	2,049,095	2,311,057	2,480,727	2,859,540	2,739,654	13,688,308	
Other									
Miscellaneous customs and excise receipts	5)	409,540	21,314	18,644	(326,120)	(44,031)	32,800	16,428	(280,966)
Diamond export duties	55,500	3,538	411	3,726	4,335	-	18,678	30,689	
<b>Other taxes</b>	<b>-</b>	<b>358</b>	<b>61</b>	<b>1,458</b>	<b>204</b>	<b>(3,379)</b>	<b>424</b>	<b>(874)</b>	
Stamp duties and fees	-	358	61	1,458	204	(3,379)	424	(874)	
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>-</b>	<b>10,609</b>	<b>(16,498)</b>	<b>(2,900)</b>	<b>24,898</b>	<b>(68,386)</b>	<b>(59,848)</b>	
<b>Total tax revenue (gross)</b>	<b>741,620,029</b>	<b>41,994,179</b>	<b>41,636,928</b>	<b>79,589,657</b>	<b>45,062,320</b>	<b>61,750,106</b>	<b>60,434,851</b>	<b>330,468,040</b>	
<b>Less: SACU payments</b>	<b>7)</b>	<b>21,763,239</b>	<b>5,439,991</b>	<b>-</b>	<b>5,439,991</b>	<b>-</b>	<b>-</b>	<b>10,879,982</b>	
<b>Total tax revenue (net of SACU payments)</b>	<b>719,856,790</b>	<b>36,554,188</b>	<b>41,636,928</b>	<b>79,589,657</b>	<b>39,622,329</b>	<b>61,750,106</b>	<b>60,434,851</b>	<b>319,588,058</b>	
<b>Departmental revenue</b>	<b>10,000,878</b>	<b>443,482</b>	<b>438,966</b>	<b>2,610,803</b>	<b>1,553,625</b>	<b>539,294</b>	<b>364,743</b>	<b>5,950,913</b>	
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	3,734	22,202	
Administrative fees	501,117	26,408	140,053	85,731	327,753	204,609	79,939	864,493	
Other sales	200,944	31,687	38,912	66,473	37,092	42,998	65,313	282,474	
Selling of scrap or waste and other used current goods	22,390	1,286	2,435	4,076	5,229	7,899	1,990	22,915	
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	12,218	283,916	
Interest, dividends and rent on land									
Interest	1,009,692	182,448	125,057	97,346	80,377	179,399	133,581	798,208	
Dividends	724,447	-	-	-	879,952	-	-	879,952	
Rent on land	6,699,752	2,886	45,015	2,276,695	31,088	25,952	32,387	2,414,022	
Of which:									
Mineral and petroleum royalties	4,890,000	2,538	29	2,270,953	27,906	59,470	23,897	2,384,792	
Sales of capital assets	3,375	407	348	429	1,106	2,637	4,026	8,953	
Financial transactions in assets and liabilities	224,932	41,478	33,208	49,203	89,307	42,047	31,556	286,800	
<b>Total national government revenue</b>	<b>8)</b>	<b>729,857,668</b>	<b>36,997,670</b>	<b>42,075,894</b>	<b>82,200,460</b>	<b>41,175,954</b>	<b>62,289,400</b>	<b>60,799,593</b>	<b>325,538,972</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>									
<b>Total national government revenue</b>		<b>36,997,670</b>	<b>42,075,894</b>	<b>82,200,460</b>	<b>41,175,954</b>	<b>62,289,400</b>	<b>60,799,593</b>	<b>325,538,972</b>	
Departmental revenue received but not yet paid to the National Revenue Fund		54,505	105,931	212,344	(130,577)	223,484	117,721	583,408	
Revenue collected on behalf of the Provincial Authorities		135	170	127	125	153	142	852	
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	1,385,123	8,031,160	
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		905,689	920,005	972,557	973,135	1,005,281	1,029,287	5,805,954	
<b>Total net revenue</b>		<b>39,148,038</b>	<b>44,450,670</b>	<b>84,725,348</b>	<b>43,381,587</b>	<b>64,922,836</b>	<b>63,331,866</b>	<b>339,960,345</b>	
Cash balance National Revenue Fund		5,860	(520,409)	220,507	581,588	(80,684)	74,291	281,153	
Provincial revenue collected by SARS and transferred by National Treasury for August		(224)	(134)	(170)	(128)	(124)	(153)	(933)	
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)	(1,404,518)	(7,885,833)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(922,911)	(962,383)	(969,958)	(985,440)	(989,423)	(984,990)	(5,815,105)	
Recovery of criminal assets added as part of cash revenue in statement 5		329	641	872	3,435	424	17,457	23,158	
<b>Revenue collected according to table 5</b>		<b>36,991,295</b>	<b>41,778,347</b>	<b>82,627,929</b>	<b>41,641,182</b>	<b>62,490,079</b>	<b>61,033,953</b>	<b>326,562,785</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 database