

Table 1 Revenue

R thousand	2011/12			2010/11		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income, profits and capital gains	418,344,589	36,422,984	192,488,406	379,941,232	34,383,219	176,304,845
Income tax on persons and individuals	252,750,000	20,490,756	115,552,597	226,925,026	18,637,459	105,187,273
Tax on corporate income						
Companies	144,165,000	14,533,349	66,326,927	132,901,680	14,471,722	61,693,514
Secondary tax on companies	18,100,000	1,192,673	9,358,408	17,178,188	1,078,545	8,080,799
Tax on retirement funds	-	923	2,922	2,773	134	68
Other						
Interest on overdue income tax	3,329,589	205,238	1,247,771	2,904,485	192,764	1,328,222
Small business tax amnesty	-	45	(220)	29,080	2,595	14,969
Taxes on payroll and workforce	9,150,000	929,807	4,972,493	8,652,339	469,328	3,962,586
Skills development levy	9,150,000	929,807	4,972,493	8,652,339	469,328	3,962,586
Taxes on property	9,590,000	623,321	3,941,248	9,102,302	762,424	4,485,507
Estate, inheritance and gift taxes						
Donations tax	70,000	2,643	31,949	64,584	29,338	42,034
Estate duty	870,000	69,477	480,526	782,325	94,333	438,374
Taxes on financial and capital transactions						
Securities transfer tax	3,300,000	235,378	1,389,359	2,932,906	193,767	1,431,774
Transfer duties	5,350,000	315,824	2,039,414	5,322,487	444,986	2,573,325
Taxes on goods and services	274,210,000	19,751,940	115,688,585	249,490,374	17,821,622	111,954,677
Value added tax	200,880,000	14,102,139	81,547,083	183,571,439	12,280,278	81,343,380
VAT Domestic	237,192,247	18,658,841	105,833,551	205,028,786	17,038,468	100,324,480
Import VAT	90,538,625	8,767,194	42,401,888	82,188,621	7,013,193	36,896,540
Refunds	126,850,872	13,323,896	66,688,357	103,645,967	11,771,383	55,877,640
Turnover tax for small businesses	15,000	-	565	2,802	647	1,755
Specific excise duties						
Beer	7,180,031	515,337	3,039,769	7,006,915	503,985	2,979,175
Traditional beer and traditional beer powder	1) 48,436	3,309	18,460	35,959	2,921	17,058
Wine and other fermented beverages	1,641,882	126,225	631,816	1,494,710	109,757	572,395
Spirits	3,185,854	155,371	1,492,686	2,831,005	173,126	1,408,260
Cigarettes and cigarette tobacco	10,609,188	767,315	4,614,986	9,367,944	808,426	4,182,304
Pipe tobacco and cigars	606,205	125,443	325,451	485,745	44,365	239,176
Petroleum products	2) 1,138,224	77,660	459,306	917,927	103,213	470,346
Revenue from neighbouring countries	3) 675,180	-	290,967	827,409	-	168,724
Ad valorem excise duties	2,230,000	312	806,278	1,596,229	61	820,171
Levies on fuel	4) 36,900,000	3,148,439	18,144,616	34,417,577	3,081,153	16,501,637
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	730,000	57,913	342,611	647,810	58,230	335,663
Plastic bag levy	300,000	18,898	(51,380)	258,222	25,992	90,303
Electricity levy	6,530,000	558,804	3,258,904	4,996,366	424,744	2,573,518
Incandescent light bulb levy	75,000	8,303	48,264	151,083	31,682	76,701
CO ₂ tax - motor vehicle emissions	1,200,000	85,755	669,782	625,891	12,656	12,656
Other						
Universal Service Fund	265,000	718	48,421	255,341	160,386	161,455
Taxes on international trade and transactions	30,325,440	2,774,760	13,438,030	26,977,132	2,875,216	12,259,069
Import duties						
Customs duties	29,860,400	2,739,654	13,688,308	26,637,438	2,856,226	11,999,591
Other						
Miscellaneous customs and excise receipts	5) 409,540	16,428	(280,966)	269,304	13,823	233,318
Diamond export duties	55,500	18,678	30,689	70,390	5,167	26,160
Other taxes	-	424	(874)	3,069	224	3,631
Stamp duties and fees	-	424	(874)	3,069	224	3,631
Unallocated tax revenue	6) -	(68,386)	(59,848)	16,698	(396,542)	(340,186)
Total tax revenue (gross)	741,620,029	60,434,851	330,468,040	674,183,146	55,915,491	308,630,129
Less: SACU payments	7) 21,763,239	-	10,879,982	17,905,679	-	10,410,024
Total tax revenue (net of SACU payments)	719,856,790	60,434,851	319,588,058	656,277,467	55,915,491	298,220,105
Departmental revenue	10,000,878	364,743	5,950,913	12,698,708	535,781	5,665,085
Sales of goods and services other than capital assets						
Sales by market establishments	16,415	3,734	22,202	40,785	3,306	18,974
Administrative fees	501,117	79,939	864,493	1,245,098	32,744	403,357
Other sales	200,944	65,313	282,474	499,276	49,113	270,993
Selling of scrap or waste and other used current goods	22,390	1,990	22,915	55,632	991	14,397
Transfers received	382,697	-	86,980	950,866	1	162,063
Fines penalties and forfeits	215,117	12,218	283,916	534,488	4,548	99,358
Interest, dividends and rent on land						
Interest	1,009,692	133,581	798,208	2,508,729	282,047	1,528,653
Dividends	724,447	-	879,952	1,799,990	-	624,005
Rent on land	6,699,752	32,387	2,414,022	4,496,585	85,271	2,265,376
Of which:						
Mineral and petroleum royalties	4,890,000	23,897	2,384,792	3,554,722	56,988	1,361,624
Sales of capital assets	3,375	4,026	8,953	8,385	1,101	4,502
Financial transactions in assets and liabilities	224,932	31,556	286,800	558,875	76,659	273,407
Total national government revenue	8) 729,857,668	60,799,593	325,538,972	668,976,176	56,451,272	303,885,190
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		60,799,593	325,538,972	668,976,176	56,451,272	303,885,190
Departmental revenue received but not yet paid to the National Revenue Fund		117,721	583,408	(263,642)	(68,657)	305,726
Revenue collected on behalf of the Provincial Authorities		142	852	19,392	1,466	8,217
Revenue collected on behalf of the Road Accident Fund (RAF)		1,385,123	8,031,160	14,500,737	1,268,525	6,944,750
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,029,287	5,805,954	11,098,708	700,217	5,258,905
Total net revenue		63,331,866	339,960,345	694,331,370	58,352,823	316,402,788
Cash balance National Revenue Fund		74,291	281,153	26,261	2,139,574	155,529
Provincial revenue collected by SARS and transferred by National Treasury for August		(153)	(933)	(20,593)	-	(6,807)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,404,518)	(7,885,833)	(14,287,160)	(1,201,341)	(6,702,445)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(984,990)	(5,815,105)	(11,018,721)	(867,010)	(4,970,434)
Recovery of criminal assets added as part of cash revenue in statement 5		17,457	23,158	50,278	1,533	27,243
Revenue collected according to table 5		61,033,953	326,562,785	669,081,435	58,425,579	304,905,874

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