

Table 1 Revenue

R thousand	2011/12			2010/11		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	418,944,328	20,793,961	236,749,232	379,941,232	18,693,147	213,578,111
Income tax on persons and individuals	252,750,000	18,757,052	153,735,776	226,925,026	16,406,538	138,671,580
Tax on corporate income						
Companies	144,165,000	405,924	67,856,923	132,901,680	782,412	61,953,599
Secondary tax on companies	19,000,000	1,681,775	13,765,955	17,178,188	1,327,108	11,313,353
Tax on retirement funds	4,000	18	2,940	2,773	(842)	4,640
Other						
Interest on overdue income tax	3,024,328	(50,851)	1,387,816	2,904,485	174,903	1,611,551
Small business tax amnesty	1,000	42	(177)	29,080	3,028	23,388
Taxes on payroll and workforce	10,000,000	748,779	6,490,989	8,652,339	840,379	5,457,247
Skills development levy	10,000,000	748,779	6,490,989	8,652,339	840,379	5,457,247
Taxes on property	7,872,729	751,304	5,467,157	9,102,302	836,724	6,058,498
Estate, inheritance and gift taxes						
Donations tax	56,795	3,940	39,323	64,584	1,793	47,342
Estate duty	795,934	155,096	780,348	782,325	60,523	552,960
Taxes on financial and capital transactions						
Securities transfer tax	2,820,000	239,099	1,958,437	2,932,906	260,914	1,917,906
Transfer duties	4,200,000	353,169	2,689,050	5,322,487	513,494	3,540,290
Taxes on goods and services	260,386,238	24,639,105	165,138,819	249,490,374	19,970,359	153,251,637
Value added tax	187,464,000	18,702,093	118,314,026	183,571,439	14,818,244	111,856,537
Domestic VAT	216,983,000	19,223,403	142,750,090	205,028,786	17,601,554	134,217,112
Import VAT	95,329,000	9,384,092	61,043,894	82,188,621	7,048,426	51,487,496
Refunds	124,848,000	9,905,403	85,479,959	103,645,967	9,831,736	73,848,070
Turnover tax for small businesses	1,000	61	777	2,802	38	2,249
Specific excise duties						
Beer	7,231,242	696,065	4,381,733	7,006,915	606,037	4,093,466
Traditional beer and traditional beer powder	1) 38,917	3,134	24,798	35,959	2,615	23,008
Wine and other fermented beverages	1,660,397	161,424	960,796	1,494,710	59,616	738,787
Spirits	3,000,968	318,157	1,962,380	2,831,005	215,539	1,804,533
Cigarettes and cigarette tobacco	10,208,477	856,199	6,355,036	9,367,944	608,091	5,616,854
Pipe tobacco and cigars	800,000	64,427	437,662	485,745	18	276,488
Petroleum products	2) 900,000	76,164	612,308	917,927	15,681	602,772
Revenue from neighbouring countries	3) 1,000,000	(101,776)	432,149	827,409	-	305,390
Ad valorem excise duties	2,230,000	4,170	1,317,663	1,596,229	3,385	1,158,744
Levies on fuel	4) 36,900,000	3,131,505	24,388,843	34,417,577	2,937,706	22,330,724
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	694,224	68,550	467,305	647,810	58,274	450,948
Plastic bag levy	86,138	3,344	(41,915)	258,222	19,301	125,109
Electricity levy	6,480,000	547,238	4,340,687	4,996,366	468,359	3,410,005
Incandescent light bulb levy	120,000	14,335	77,459	151,083	17,000	106,599
CO ₂ tax - motor vehicle emissions	1,290,000	94,013	1,034,021	625,891	72,203	118,830
Other						
Universal Service Fund	280,875	-	73,091	255,341	68,252	230,594
Taxes on international trade and transactions	31,389,105	3,480,058	19,992,215	26,977,132	2,533,281	17,087,094
Import duties						
Customs duties	31,000,000	3,435,319	20,156,713	26,637,438	2,444,300	16,660,039
Other						
Miscellaneous customs and excise receipts	5) 306,534	44,739	(202,727)	269,304	88,981	383,463
Diamond export duties	82,571	-	38,229	70,390	-	43,592
Other taxes	-	(4)	(854)	3,069	314	3,512
Stamp duties and fees	-	(4)	(854)	3,069	314	3,512
Unallocated tax revenue	6) -	(1,546)	5,572	16,698	(19,598)	27,786
Total tax revenue (gross)	728,592,400	50,411,655	433,843,130	674,183,146	42,854,606	395,463,885
Less: SACU payments	7) 21,763,239	-	16,319,973	17,905,679	-	14,157,851
Total tax revenue (net of SACU payments)	706,829,161	50,411,655	417,523,157	656,277,467	42,854,606	381,306,034
Departmental revenue	11,712,989	413,042	7,238,438	13,460,188	707,453	7,155,521
Sales of goods and services other than capital assets						
Sales by market establishments	49,578	3,929	29,970	40,279	3,122	25,184
Administrative fees	1,427,322	158,713	1,455,980	1,704,009	217,501	971,880
Other sales	521,402	48,193	367,998	567,942	38,990	346,830
Selling of scrap or waste and other used current goods	30,901	12,375	36,873	55,633	1,837	49,672
Transfers received	172,013	2	114,287	250,895	-	162,063
Fines penalties and forfeits	513,690	8,511	310,190	857,092	231,900	363,367
Interest, dividends and rent on land						
Interest	2,188,850	135,190	1,032,119	2,516,202	175,724	1,899,703
Dividends	1,099,352	-	879,952	1,805,024	-	624,006
Rent on land	4,942,541	10,771	2,628,073	4,415,103	19,851	2,291,970
Of which:						
Mineral and petroleum royalties	4,890,000	919	2,594,763	4,414,960	5,213	1,370,989
Sales of capital assets	41,750	705	11,590	47,351	699	5,902
Financial transactions in assets and liabilities	725,590	34,653	371,406	1,200,658	17,829	414,944
Total national government revenue	8) 718,542,150	50,824,697	424,761,595	669,737,655	43,562,059	388,461,555
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		50,824,697	424,761,595	669,737,655	43,562,059	388,461,555
Departmental revenue received but not yet paid to the National Revenue Fund		(116,729)	778,522	(263,642)	13,869	274,542
Revenue collected on behalf of the Provincial Authorities		650	1,683	19,392	2,175	11,982
Revenue collected on behalf of the Road Accident Fund (RAF)		1,372,939	10,814,257	14,500,737	1,290,451	9,366,203
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,014,582	7,794,353	11,098,708	1,051,442	7,175,643
Total net revenue		53,096,140	444,150,410	695,092,850	45,919,996	405,289,925
Cash balance National Revenue Fund		(56,036)	(318,027)	26,261	(604,271)	7,255
Provincial revenue collected by SARS and transferred by National Treasury for October		(180)	(1,255)	(20,593)	(1,553)	(11,195)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,410,159)	(10,681,115)	(14,287,160)	(1,131,002)	(9,101,972)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(946,139)	(7,787,768)	(11,018,721)	(867,010)	(6,748,590)
Recovery of criminal assets added as part of cash revenue in statement 5		3,142	27,610	50,278	6,494	34,571
Revenue collected according to table 5		50,686,768	425,389,855	669,842,915	43,322,654	389,469,994

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