Table 1 Revenue

R thousand		2011/12 Revised estimate	2011/12 December	2011/12 Year to date	2010/11 Audited outcome	2010/11 December	2010/11 Year to date
Taxes on income, profits and capital gains		**418 944 328**	**69 132 082**	**305 881 314**	**379 941 232**	**57 441 432**	**271 019 543**
Income tax on persons and individuals		252 750 000	21 520 956	175 256 731	226 925 026	20 454 773	159 126 353
Tax on corporate income							
Companies		144 165 000	46 650 272	114 507 195	132 901 680	35 681 427	97 635 026
Secondary tax on companies		19 000 000	722 452	14 488 407	17 178 188	1 055 889	12 369 242
Tax on retirement funds		4 000	61	3 002	2 773	(80)	4 560
Other							
Interest on overdue income tax		3 024 328	237 951	1 625 767	2 904 485	247 666	1 859 217
Small business tax amnesty		1 000	390	213	29 080	1 757	25 145
Taxes on payroll and workforce		**10 000 000**	**938 760**	**7 429 749**	**8 652 339**	**739 459**	**6 196 706**
Skills development levy		10 000 000	938 760	7 429 749	8 652 339	739 459	6 196 706
Taxes on property		**7 872 729**	**470 760**	**5 937 917**	**9 102 302**	**727 118**	**6 785 616**
Estate, inheritance and gift taxes							
Donations tax		56 795	965	40 288	64 584	4 896	52 238
Estate duty		795 934	76 417	856 764	782 325	73 517	626 477
Taxes on financial and capital transactions							
Securities transfer tax		2 820 000	199 409	2 157 846	2 932 906	253 482	2 171 388
Transfer duties		4 200 000	193 969	2 883 019	5 322 487	395 223	3 935 513
Taxes on goods and services		**260 386 238**	**24 493 466**	**189 632 285**	**249 490 374**	**19 458 640**	**172 710 277**
Value added tax		187 464 000	18 232 802	136 546 828	183 571 439	13 967 033	125 823 570
Domestic VAT		*216 983 000*	*18 373 047*	*161 123 138*	*205 028 786*	*17 261 752*	*151 478 864*
Import VAT		*95 329 000*	*9 392 751*	*70 436 645*	*82 188 621*	*6 851 669*	*58 339 165*
Refunds		*124 848 000*	*9 532 997*	*95 012 955*	*103 645 967*	*10 146 388*	*83 994 458*
Turnover tax for small businesses		1 000	53	830	2 802	132	2 381
Specific excise duties							
Beer		7 231 242	791 480	5 173 214	7 006 915	667 716	4 761 182
Traditional beer and traditional beer powder	*1)*	38 917	1 808	26 606	35 959	4 549	27 557
Wine and other fermented beverages		1 660 397	165 911	1 126 707	1 494 710	135 987	874 774
Spirits		3 000 968	299 268	2 261 648	2 831 005	220 028	2 024 561
Cigarettes and cigarette tobacco		10 208 477	895 958	7 250 993	9 367 944	779 414	6 396 268
Pipe tobacco and cigars		800 000	56 834	494 497	485 745	89	276 577
Petroleum products	*2)*	900 000	76 524	688 833	917 927	77 422	680 194
Revenue from neighbouring countries	*3)*	1 000 000	139 853	572 002	827 409	-	305 390
Ad valorem excise duties		2 230 000	2 541	1 320 204	1 596 229	1 427	1 160 171
Levies on fuel	*4)*	36 900 000	3 091 706	27 480 549	34 417 577	2 999 642	25 330 366
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		694 224	68 907	536 212	647 810	55 308	506 256
Plastic bag levy		86 138	29 013	(12 902)	258 222	38 232	163 341
Electricity levy		6 480 000	537 922	4 878 609	4 996 366	414 706	3 824 711
Incandescent light bulb levy		120 000	12 531	89 990	151 083	9 946	116 545
CO_2 tax - motor vehicle emissions		1 290 000	89 865	1 123 886	625 891	85 979	204 809
Other							
Universal Service Fund		280 875	490	73 580	255 341	1 030	231 624
Taxes on international trade and transactions		**31 389 105**	**3 167 912**	**23 160 127**	**26 977 132**	**2 129 201**	**19 216 295**
Import duties							
Customs duties		31 000 000	3 114 357	23 271 070	26 637 438	2 318 507	18 978 546
Other							
Miscellaneous customs and excise receipts	*5)*	306 534	53 556	(149 171)	269 304	(189 306)	194 157
Diamond export duties		82 571	-	38 229	70 390	-	43 592
Other taxes		**-**	**(124)**	**(979)**	**3 069**	**(22)**	**3 490**
Stamp duties and fees		-	(124)	(979)	3 069	(22)	3 490
Unallocated tax revenue	*6)*	**-**	**6 879**	**12 451**	**16 698**	**20 401**	**48 187**
Total tax revenue (gross)		**728 592 400**	**98 209 735**	**532 052 865**	**674 183 146**	**80 516 229**	**475 980 114**
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**	**98 209 735**	**515 732 892**	**656 277 467**	**80 516 229**	**461 822 263**
Departmental revenue		**11 712 989**	**3 855 508**	**11 093 946**	**13 460 188**	**2 725 887**	**9 881 408**
Sales of goods and services other than capital assets							
Sales by market establishments		49 578	3 732	33 702	40 279	3 286	28 470
Administrative fees		1 427 322	44 120	1 500 100	1 704 009	41 343	1 013 223
Other sales		521 402	28 868	396 867	567 942	57 052	403 882
Selling of scrap or waste and other used current goods		30 901	10 827	47 700	55 633	2 234	51 906
Transfers received		172 013	-	114 287	250 895	1	162 064
Fines penalties and forfeits		513 690	255 373	565 563	857 092	89 225	452 592
Interest, dividends and rent on land							
Interest		2 188 850	168 898	1 201 018	2 516 202	161 984	2 061 687
Dividends		1 099 352	538 324	1 418 276	1 805 024	372 686	996 692
Rent on land		4 942 541	2 770 488	5 398 561	4 415 103	1 941 103	4 233 073
Of which:							
Mineral and petroleum royalties		*4 890 000*	*2 768 692*	*5 363 455*	*4 414 960*	*2 027 749*	*3 398 738*
Sales of capital assets		41 750	403	11 993	47 351	2 138	8 040
Financial transactions in assets and liabilities		725 590	34 475	405 880	1 200 658	54 835	469 779
Total national government revenue	*8)*	**718 542 150**	**102 065 243**	**526 826 838**	**669 737 655**	**83 242 116**	**471 703 671**
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			**102 065 243**	**526 826 838**	**669 737 655**	**83 242 116**	**471 703 671**
Departmental revenue received but not yet paid to the National Revenue Fund			(173 128)	605 394	(263 642)	251 644	526 186
Revenue collected on behalf of the Provincial Authorities			1 115	2 798	19 392	5 723	17 705
Revenue collected on behalf of the Road Accident Fund (RAF)			1 420 887	12 235 144	14 500 737	1 303 009	10 669 212
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			1 119 611	8 913 964	11 098 708	890 073	8 065 716
Total net revenue			**104 433 728**	**548 584 138**	**695 092 850**	**85 692 565**	**490 982 490**
Cash balance National Revenue Fund			482 541	164 514	26 261	(353 659)	(346 404)
Provincial revenue collected by SARS and transferred by National Treasury for November			(650)	(1 905)	(20 593)	-	(11 195)
Direct transfer from National Revenue Fund to the Road Accident Fund			(1 372 939)	(12 054 054)	(14 287 160)	(1 290 451)	(10 392 423)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(1 086 339)	(8 874 107)	(11 018 721)	(1 270 202)	(8 018 792)
Recovery of criminal assets added as part of cash revenue in statement 5			1 212	28 822	50 278	2 443	37 014
Revenue collected according to table 5			**102 457 553**	**527 847 408**	**669 842 915**	**82 780 696**	**472 250 690**

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