

CONTENTS

TABLES IN TEXT

- [Table 1.1: Total budget revenue, 2004/05 – 2009/10](#)
- [Table 1.2: Contributions to SACU pool, 2004/05 – 2009/10](#)
- [Table 1.3: Share received from SACU pool, 2004/05 – 2009/10](#)
- [Table 1.4: Summary effects of tax proposals, 2004/05 – 2009/10](#)
- [Table 1.5: Maximum marginal tax rates, 2004/05 – 2009/10](#)
- [Table 1.6: Cost of revenue collections, 2004/05 – 2009/10](#)
- [Table 1.7: Registered taxpayers, 2004/05 – 2009/10](#)
- [Table 1.8: Capital gains tax raised, 2004/05 – 2009/10](#)
- [Table 1.9: Transfer duty rates for natural persons](#)

FIGURES IN TEXT

- [Figure 1.1: Net monthly tax revenue collections, 2006/07 – 2009/10](#)
- [Figure 1.2: Composition of main sources of tax revenue, 2004/05 – 2009/10](#)
- [Figure 1.3: Main revenue sources as percentage of GDP, 2004/05 – 2009/10](#)
- [Figure 1.4: Taxes on income and profits, 2004/05 – 2009/10](#)
- [Figure 1.5: Domestic taxes on goods and services – VAT, 2004/05 – 2009/10](#)
- [Figure 1.6: Domestic taxes on goods and services – Levies on fuel and Specific excise duties, 2004/05 – 2009/10](#)

TABLES

- [Table A1.1.1: Net monthly and quarterly tax revenue collections, 2004/05 – 2009/10](#)
- [Table A1.2.1: Tax revenue by main revenue source, 2004/05 – 2009/10](#)
- [Table A1.3.1: Tax revenue by main category, 2004/05 – 2009/10](#)
- [Table A1.4.1: Taxes on income and profits, 2004/05 – 2009/10](#)
 - [Table A1.4.2: Taxes on persons and individuals, 2004/05 – 2009/10](#)
 - [Table A1.4.3: Taxes on companies, 2004/05 – 2009/10](#)
- [Table A1.5.1: Taxes on property, 2004/05 – 2009/10](#)
- [Table A1.6.1: Domestic taxes on goods and services, 2004/05 – 2009/10](#)
 - [Table A1.6.2: Value-added tax \(VAT\), 2004/05 – 2009/10](#)

Table 1.1: Total budget revenue, 2004/05 – 2009/10

R million	Tax revenue ¹		Non-tax revenue ²		Total tax and non-tax revenue	Less: SACU payments	Total budget revenue	Nominal GDP ³	Total budget revenue as % of GDP
		%		%					
2004/05	354,979	98.3%	6,203	1.7%	361,182	-13,328	347,854	1,449,020	24.0%
2005/06	417,196	98.0%	8,697	2.0%	425,893	-14,145	411,748	1,613,812	25.5%
2006/07	495,549	97.9%	10,843	2.1%	506,392	-25,195	481,197	1,832,761	26.3%
2007/08	572,815	98.0%	11,672	2.0%	584,486	-24,713	559,774	2,078,822	26.9%
2008/09	625,100	98.0%	12,616	2.0%	637,716	-28,921	608,796	2,312,964	26.3%
2009/10	598,705	98.5%	8,896	1.5%	607,601	-27,915	579,686	2,442,593	23.7%

1. Mining leases and ownership has been reclassified as non-tax revenue. The historical years have been adjusted for comparative purposes.

2. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets as well as financial transactions in assets and liabilities.

3. Source: Statistics South Africa; Gross Domestic Product (GDP), 3rd Quarter 2010.

Table 1.2: Contributions to SACU pool, 2004/05 – 2009/10

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa¹	Total contributions
2004/05	163	98	186	29	476	26,494	26,970
2005/06	192	87	196	31	506	33,501	34,007
2006/07	174	87	364	162	786	40,563	41,349
2007/08	150	100	361	135	746	45,423	46,169
2008/09	312	110	446	64	932	43,173	44,105
2009/10	421	81	615	77	1,194	40,949	42,142
Percentage year-on-year growth							
2004/05	0.9%	41.1%	8.2%	-41.9%	5.1%	29.8%	29.3%
2005/06	18.2%	-11.2%	5.0%	5.7%	6.2%	26.4%	26.1%
2006/07	-9.6%	-1.0%	85.8%	428.5%	55.3%	21.1%	21.6%
2007/08	-13.8%	15.9%	-0.8%	-16.5%	-5.1%	12.0%	11.7%
2008/09	108.3%	9.9%	23.5%	-52.4%	25.0%	-5.0%	-4.5%
2009/10	35.0%	-26.5%	38.0%	19.1%	28.0%	-5.2%	-4.5%

1. Contribution by South Africa includes some collections on behalf of BLNS countries.

Table 1.3: Share received from SACU pool, 2004/05 – 2009/10

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa¹	Total
2004/05	4,337	2,012	4,207	2,772	13,328	13,642	26,970
2005/06	4,773	2,306	3,892	3,136	14,107	19,901	34,007
2006/07	7,756	3,945	8,161	5,321	25,184	16,165	41,349
2007/08	9,001	4,098	6,622	4,989	24,710	21,459	46,169
2008/09	9,473	4,901	8,502	6,009	28,885	15,220	44,105
2009/10	9,167	4,918	8,585	5,189	27,859	14,283	42,142
Percentage of total							
2004/05	16.1%	7.5%	15.6%	10.3%	49.4%	50.6%	100.0%
2005/06	14.0%	6.8%	11.4%	9.2%	41.5%	58.5%	100.0%
2006/07	18.8%	9.5%	19.7%	12.9%	60.9%	39.1%	100.0%
2007/08	19.5%	8.9%	14.3%	10.8%	53.5%	46.5%	100.0%
2008/09	21.5%	11.1%	19.3%	13.6%	65.5%	34.5%	100.0%
2009/10	21.8%	11.7%	20.4%	12.3%	66.1%	33.9%	100.0%
Percentage year-on-year growth							
2004/05	28.0%	41.5%	38.6%	47.6%	37.1%	22.5%	29.3%
2005/06	10.1%	14.6%	-7.5%	13.1%	5.8%	45.9%	26.1%
2006/07	62.5%	71.1%	109.7%	69.7%	78.5%	-18.8%	21.6%
2007/08	16.1%	3.9%	-18.9%	-6.2%	-1.9%	32.7%	11.7%
2008/09	5.2%	19.6%	28.4%	20.4%	16.9%	-29.1%	-4.5%
2009/10	-3.2%	0.4%	1.0%	-13.6%	-3.6%	-6.2%	-4.5%

1. Includes amounts allocated to South Africa, the balance of the "surplus/deficit" for that fiscal year and allocations to the SACU Secretariat.

Table 1.4: Summary effects of tax proposals, 2004/05 – 2009/10

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT ¹	Other	Total	Excise	Fuel levy	Other ²	Total	
2004/05	-4,062	–	–	-4,062	1,453	909	-600	1,762	-2,300
2005/06	-7,110	-2,000	-1,477	-10,587	1,310	950	-1,054	1,206	-9,381
2006/07	-12,125	-2,400	-440	-14,965	1,370	–	-5,532	-4,162	-19,127
2007/08	-8,870	-2,785	-3,000	-14,655	1,480	950	-175	2,255	-12,400
2008/09	-7,700	-7,400	–	-15,100	1,350	1,250	2,000	4,600	-10,500
2009/10	-5,400	-1,350	–	-6,750	2,250	3,600	450	6,300	-450

1. Relief for business taxes in 2008/09 and 2009/10 of R2 billion for industrial policy was only implemented in October 2010.

2. The 2006/07 number includes R4.5 billion for transfer duty relief. The electricity levy was postponed and introduced in July 2009 as a result, the R2 billion was rolled over from 2008/09 to 2009/10.

Table 1.5: Maximum marginal tax rates, 2004/05 – 2009/10

Percentage	PIT ¹	CIT	STC	VAT	Transfer duty	
					Natural person ²	Non-natural person
01 Apr 2004 – 31 Mar 2005	40.0%	30.0%	12.5%	14.0%	8.0%	10.0%
01 Apr 2005 – 28 Feb 2006	40.0%	29.0%	12.5%	14.0%	8.0%	10.0%
01 Mar 2006 – 31 Mar 2006	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Apr 2006 – 28 Feb 2007	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Mar 2007 – 30 Sep 2007	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Oct 2007 – 31 Mar 2008	40.0%	29.0%	10.0%	14.0%	8.0%	8.0%
01 Apr 2008 – 31 Mar 2009	40.0%	28.0%	10.0%	14.0%	8.0%	8.0%
01 Apr 2009 – 31 Mar 2010	40.0%	28.0%	10.0%	14.0%	8.0%	8.0%

1. An individual's tax year starts on 1 March and ends at the end of February the following year.

2. Maximum rate. See Table 1.9 for rates based on value.

Table 1.6: Cost of revenue collections, 2004/05 – 2009/10

R million	Tax revenue collected	Operating cost¹	Operating cost as a % of tax revenue
2004/05	354,979	4,312	1.2%
2005/06	417,196	5,135	1.2%
2006/07	495,549	5,156	1.0%
2007/08	572,815	5,615	1.0%
2008/09	625,100	6,511	1.0%
2009/10	598,705	7,033	1.2%

1. SARS's operating costs includes budget transferred from National Treasury as well as other operating revenue.

Table 1.7: Registered taxpayers, 2004/05 – 2009/10

Number	Individuals ¹	Companies (CIT) ¹	Trusts ¹	PAYE ¹	VAT ¹	SDL ²	UIF ²
2004/05	4,115,293	933,136	318,967	302,880	578,138	N/A	N/A
2005/06	4,476,261	1,054,969	344,882	330,194	633,703	N/A	N/A
2006/07	4,764,105	1,218,905	374,411	349,077	677,153	168,933	379,646
2007/08	5,204,805	1,584,002	384,747	379,675	745,487	168,646	380,218
2008/09	5,540,646	1,834,009	392,260	393,974	737,885	168,997	390,388
2009/10	5,920,612	1,878,856	331,954	395,575	685,523	174,165	392,398
Percentage year-on-year growth							
2004/05	9.0%	14.2%	12.4%	10.2%	7.8%		
2005/06	8.8%	13.1%	8.1%	9.0%	9.6%		
2006/07	6.4%	15.5%	8.6%	5.7%	6.9%		
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%	-0.2%	0.2%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%	0.2%	2.7%
2009/10	6.9%	2.4%	-15.4%	0.4%	-7.1%	3.1%	0.5%

1. Excludes cases where status is in suspense, estate and address unknown.

The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.

2. Skills development levy (SDL) and Unemployment Insurance Fund (UIF) contributions. Data prior to 2006/07 not available.

Table 1.8: Capital gains tax raised, prior to 2007/08 – 2009/10

R million	Capital gains tax raised		
	Individuals	Companies	Total
Prior to 2007/08	1,850	3,241	5,091
2007/08	1,167	2,494	3,661
2008/09	3,807	4,136	7,943
2009/10	4,357	6,023	10,380

Table 1.9: Transfer duty rates for natural persons

Percentage	Value	%	Value	%	Value	%
01 Mar 2004 – 28 Feb 2005	First R150 000	0%	From R150 000 to R320 000	5%	Greater than R320 000	8%
01 Mar 2006 – 28 Feb 2006	First R190 000	0%	From R190 000 to R330 000	5%	Greater than R330 000	8%
01 Mar 2006 – present	First R500 000	0%	From R500 000 to R1 million	5%	Greater than R1 million	8%

Figure 1.1: Net monthly tax revenue collections, 2006/07 – 2009/10

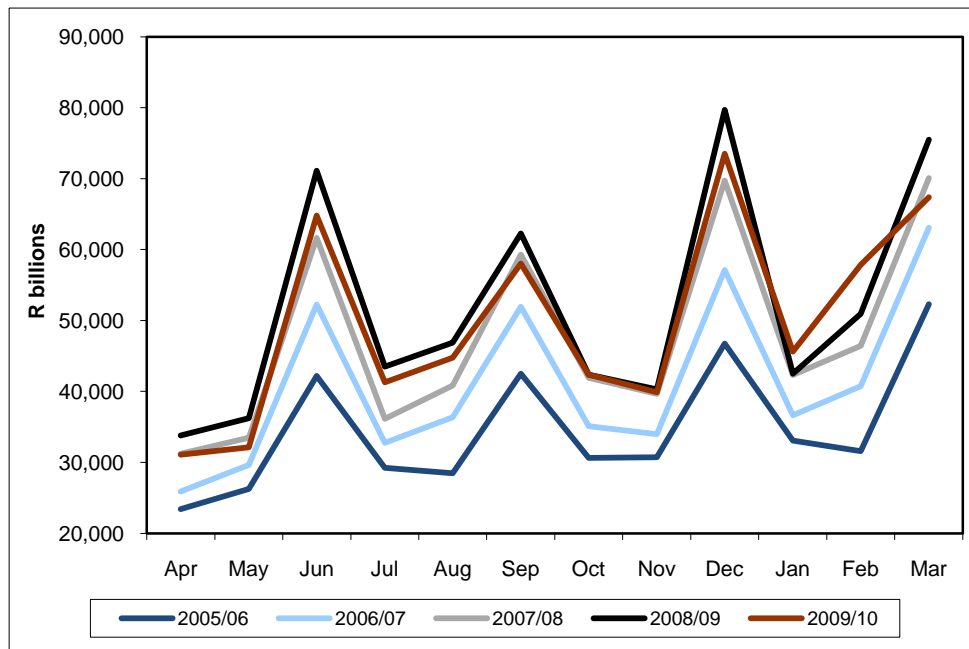


Figure 1.2: Composition of main sources of tax revenue, 2004/05 – 2009/10

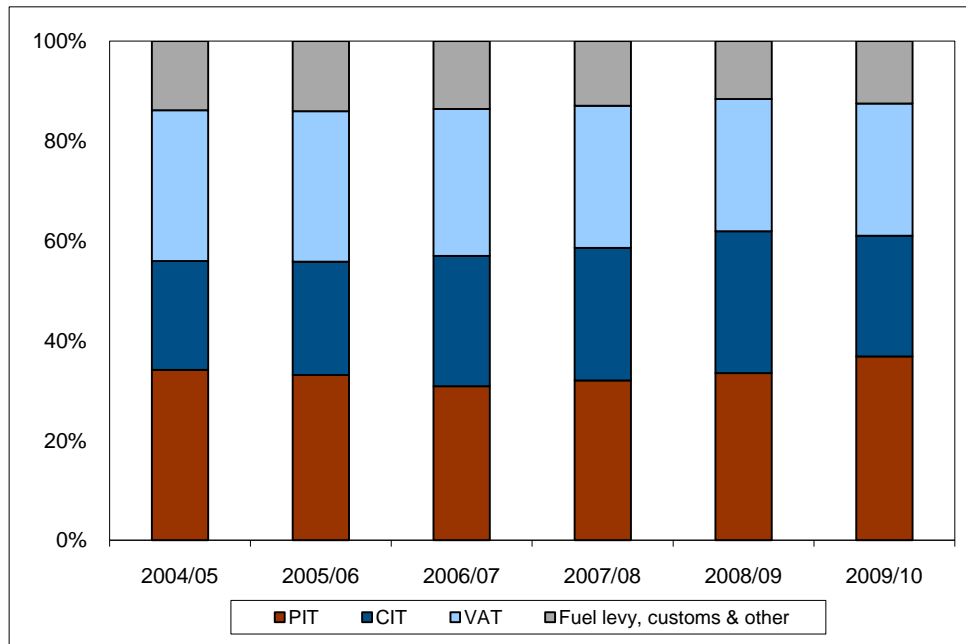


Figure 1.3: Main revenue sources as percentage of GDP, 2004/05 – 2009/10

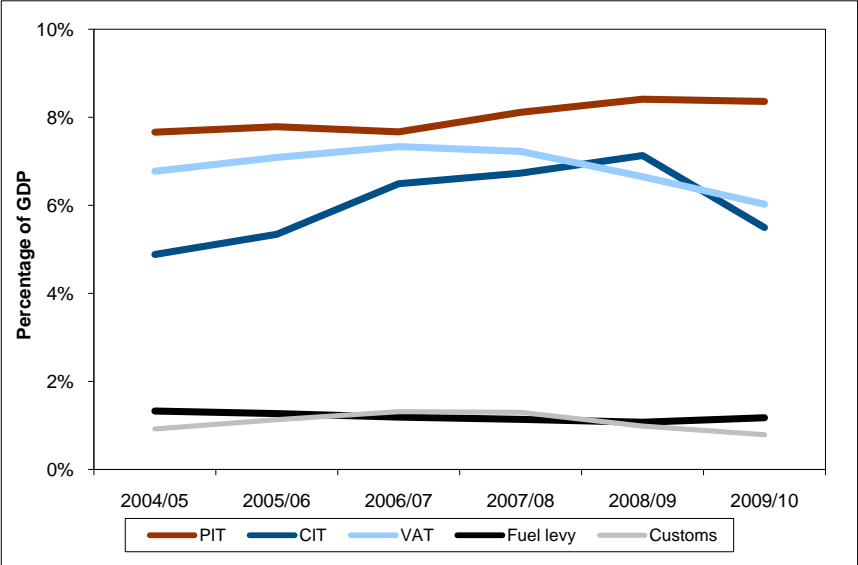


Figure 1.4: Taxes on income and profits, 2004/05 – 2009/10

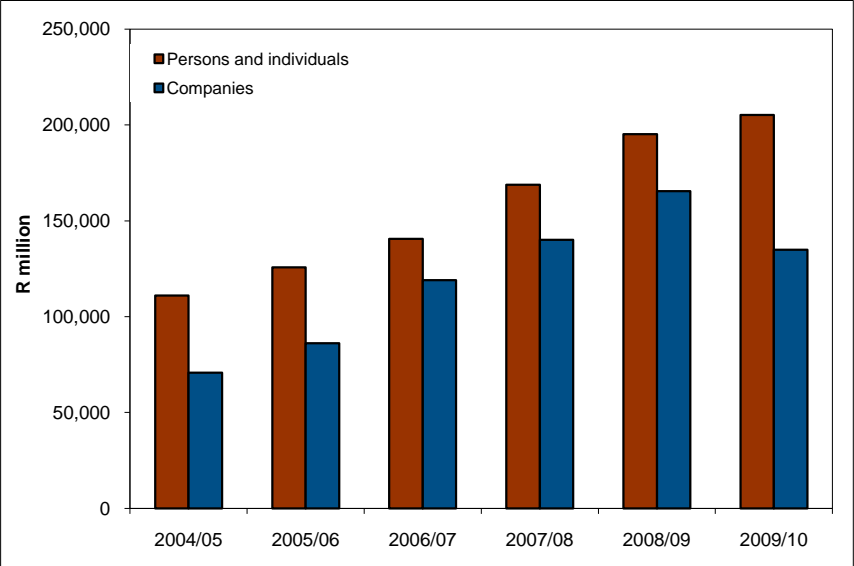


Figure 1.5: Domestic taxes on goods and services – VAT, 2004/05 – 2009/10

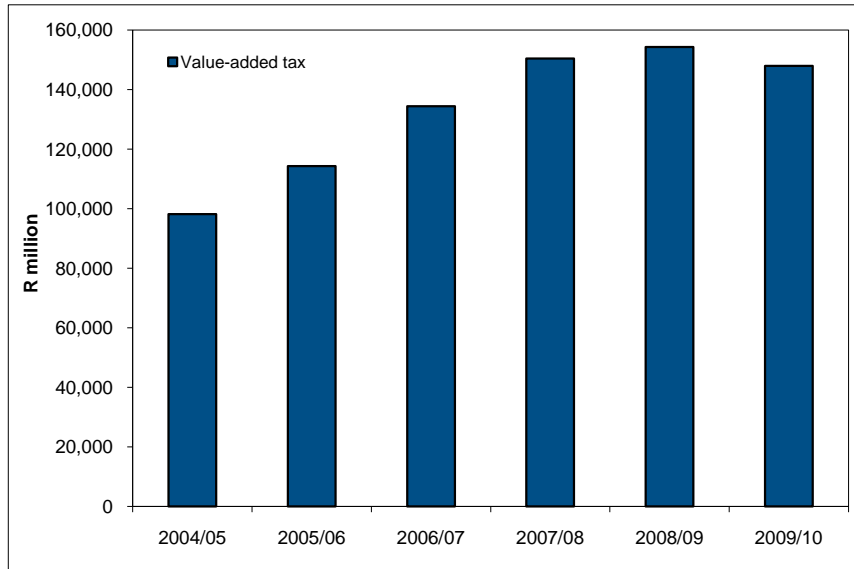


Figure 1.6: Domestic taxes on goods and services – Levies on fuel and Specific excise duties, 2004/05 – 2009/10

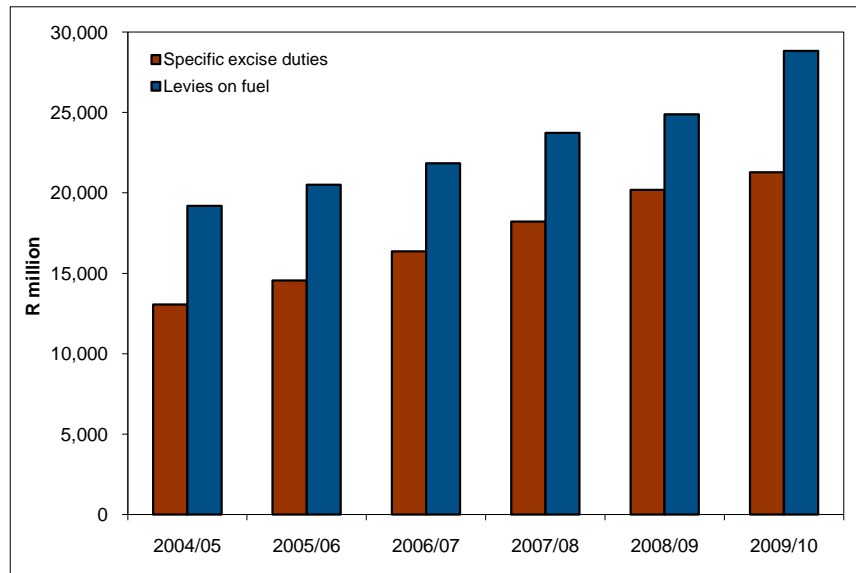


Table A1.1.1: Net monthly and quarterly tax revenue collections, 2004/05 – 2009/10

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2004/05	20,338	22,128	35,076	24,119	24,542	35,190	26,716	25,031	41,289	28,434	28,023	44,095	354,979
2005/06	23,432	26,259	42,171	29,230	28,478	42,517	30,652	30,743	46,760	33,080	31,573	52,303	417,196
2006/07	25,908	29,630	52,239	32,775	36,386	51,921	35,123	33,960	57,114	36,637	40,758	63,096	495,549
2007/08	31,226	33,481	61,664	36,128	40,841	59,283	41,922	39,679	69,717	42,341	46,452	70,081	572,815
2008/09	33,810	36,233	71,110	43,485	46,881	62,270	42,370	40,281	79,692	42,508	50,944	75,516	625,100
2009/10	31,083	32,136	64,793	41,300	44,768	58,024	42,360	39,864	73,520	45,634	57,839	67,384	598,705
Percentage of total	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2004/05	5.7%	6.2%	9.9%	6.8%	6.9%	9.9%	7.5%	7.1%	11.6%	8.0%	7.9%	12.4%	100.0%
2005/06	5.6%	6.3%	10.1%	7.0%	6.8%	10.2%	7.3%	7.4%	11.2%	7.9%	7.6%	12.5%	100.0%
2006/07	5.2%	6.0%	10.5%	6.6%	7.3%	10.5%	7.1%	6.9%	11.5%	7.4%	8.2%	12.7%	100.0%
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0%
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0%
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0%
Percentage of total	Quarter 1			Quarter 2			Quarter 3			Quarter 4			
2004/05	21.8%			23.6%			26.2%			28.3%			100.0%
2005/06	22.0%			24.0%			25.9%			28.0%			100.0%
2006/07	21.7%			24.4%			25.5%			28.4%			100.0%
2007/08	22.1%			23.8%			26.4%			27.7%			100.0%
2008/09	22.6%			24.4%			26.0%			27.0%			100.0%
2009/10	21.4%			24.1%			26.0%			28.5%			100.0%

Table A1.2.1: Tax revenue by main revenue source, 2004/05 – 2009/10

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs duties¹	Specific excise duties	Other²	Total tax revenue
2004/05	110,982	70,782	7,487	98,158	19,190	12,888	13,067	22,425	354,979
2005/06	125,645	86,161	12,278	114,352	20,507	18,303	14,547	25,404	417,196
2006/07	140,578	118,999	15,291	134,463	21,845	23,697	16,369	24,307	495,549
2007/08	168,774	140,120	20,585	150,443	23,741	26,470	18,218	24,463	572,815
2008/09	195,115	165,378	20,018	154,343	24,884	22,751	20,185	22,427	625,100
2009/10	205,145	134,883	15,468	147,941	28,833	19,577	21,289	25,569	598,705
Percentage of total									
2004/05	31.3%	19.9%	2.1%	27.7%	5.4%	3.6%	3.7%	6.3%	100.0%
2005/06	30.1%	20.7%	2.9%	27.4%	4.9%	4.4%	3.5%	6.1%	100.0%
2006/07	28.4%	24.0%	3.1%	27.1%	4.4%	4.8%	3.3%	4.9%	100.0%
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.6%	3.2%	4.3%	100.0%
2008/09	31.2%	26.5%	3.2%	24.7%	4.0%	3.6%	3.2%	3.6%	100.0%
2009/10	34.3%	22.5%	2.6%	24.7%	4.8%	3.3%	3.6%	4.3%	100.0%
Nominal percentage increase from 2004/05 to 2009/10									
Cumulative	84.8%	90.6%	106.6%	50.7%	50.2%	51.9%	62.9%	14.0%	68.7%
Per year	13.1%	13.8%	15.6%	8.6%	8.5%	8.7%	10.3%	2.7%	11.0%
Percentage of GDP									
2004/05	7.7%	4.9%	0.5%	6.8%	1.3%	0.9%	0.9%	1.5%	24.5%
2005/06	7.8%	5.3%	0.8%	7.1%	1.3%	1.1%	0.9%	1.6%	25.9%
2006/07	7.7%	6.5%	0.8%	7.3%	1.2%	1.3%	0.9%	1.3%	27.0%
2007/08	8.1%	6.7%	1.0%	7.2%	1.1%	1.3%	0.9%	1.2%	27.6%
2008/09	8.4%	7.2%	0.9%	6.7%	1.1%	1.0%	0.9%	1.0%	27.0%
2009/10	8.4%	5.5%	0.6%	6.1%	1.2%	0.8%	0.9%	1.0%	24.5%

1. Excludes miscellaneous customs and excise receipts.

2. Includes transfer duties and securities transfer tax. The electricity levy is also included as from July 2009.

Table A1.3.1: Tax revenue by main category, 2004/05 – 2009/10

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property¹	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue²	Total tax revenue
2004/05	195,219	4,443	9,013	131,981	13,287	1,037	354,979
2005/06	230,804	4,872	11,138	151,224	18,202	957	417,196
2006/07	279,991	5,597	10,332	174,671	24,002	955	495,549
2007/08	332,058	6,331	11,884	194,690	27,082	769	572,815
2008/09	383,483	7,327	9,477	201,416	22,852	544	625,100
2009/10	359,045	7,805	8,826	203,667	19,319	44	598,705
Percentage of total							
2004/05	55.0%	1.3%	2.5%	37.2%	3.7%	0.3%	100.0%
2005/06	55.3%	1.2%	2.7%	36.2%	4.4%	0.2%	100.0%
2006/07	56.5%	1.1%	2.1%	35.2%	4.8%	0.2%	100.0%
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0%
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0%
Percentage change year-on-year							
2004/05	13.5%	14.0%	34.4%	19.9%	57.9%	-23.4%	17.4%
2005/06	18.2%	9.6%	23.6%	14.6%	37.0%	-7.7%	17.5%
2006/07	21.3%	14.9%	-7.2%	15.5%	31.9%	-0.2%	18.8%
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1%
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2%

1. Includes transfer duties, securities transfer tax, donations tax and estate duty.

2. Revenue received by SARS which could not be allocated to specific revenue types.

Table A1.4.1: Taxes on income and profits, 2004/05 – 2009/10

R million	Taxes on income and profits						Total
	Persons and individuals	Companies	Secondary tax on companies	Tax on retirement funds	Interest on overdue income tax	Other ¹	
2004/05	110,982	70,782	7,487	4,406	1,562	–	195,219
2005/06	125,645	86,161	12,278	4,783	1,937	–	230,804
2006/07	140,578	118,999	15,291	3,191	1,931	1	279,991
2007/08	168,774	140,120	20,585	285	2,281	13	332,058
2008/09	195,115	165,378	20,018	143	2,777	52	383,483
2009/10	205,145	134,883	15,468	43	3,433	73	359,045
Percentage of total							
2004/05	56.8%	36.3%	3.8%	2.3%	0.8%	–	100.0%
2005/06	54.4%	37.3%	5.3%	2.1%	0.8%	–	100.0%
2006/07	50.2%	42.5%	5.5%	1.1%	0.7%	–	100.0%
2007/08	50.8%	42.2%	6.2%	0.1%	0.7%	–	100.0%
2008/09	50.9%	43.1%	5.2%	0.0%	0.7%	–	100.0%
2009/10	57.1%	37.6%	4.3%	0.0%	1.0%	–	100.0%
Percentage year-on-year growth							
2004/05	12.7%	16.3%	22.1%	-10.0%	0.4%	–	13.5%
2005/06	13.2%	21.7%	64.0%	8.6%	24.0%	–	18.2%
2006/07	11.9%	38.1%	24.5%	-33.3%	-0.3%	–	21.3%
2007/08	20.1%	17.7%	34.6%	-91.1%	18.1%	–	18.6%
2008/09	15.6%	18.0%	-2.8%	-49.8%	21.8%	–	15.5%
2009/10	5.1%	-18.4%	-22.7%	-70.2%	23.6%	–	-6.4%

1. Small business tax amnesty.

Table A1.4.2: Taxes on persons and individuals, 2004/05 – 2009/10

R million	Persons and individuals						
	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax	Total
2004/05	106,719	7,748	3,725	-7,211	110,982	715	111,697
2005/06	121,026	8,720	4,066	-8,166	125,645	771	126,416
2006/07	133,760	10,371	4,987	-8,540	140,578	819	141,397
2007/08	158,106	12,320	4,796	-6,448	168,774	765	169,539
2008/09	183,695	16,327	6,292	-11,199	195,115	953	196,068
2009/10	192,646	17,200	10,065	-14,767	205,145	1,339	206,484
Percentage of total							
2004/05	96.2%	7.0%	3.4%	-6.5%	99.4%	0.6%	100.0%
2005/06	96.3%	6.9%	3.2%	-6.5%	99.4%	0.6%	100.0%
2006/07	95.2%	7.4%	3.5%	-6.1%	99.4%	0.6%	100.0%
2007/08	93.7%	7.3%	2.8%	-3.8%	99.5%	0.5%	100.0%
2008/09	94.1%	8.4%	3.2%	-5.7%	99.5%	0.5%	100.0%
2009/10	93.9%	8.4%	4.9%	-7.2%	99.4%	0.6%	100.0%
Percentage year-on-year growth							
2004/05	12.8%	8.6%	6.6%	7.2%	12.7%	-1.4%	12.6%
2005/06	13.4%	12.5%	9.1%	13.2%	13.2%	7.9%	13.2%
2006/07	10.5%	18.9%	22.7%	4.6%	11.9%	6.2%	11.9%
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1%	-6.6%	19.9%
2008/09	16.2%	32.5%	31.2%	73.7%	15.6%	24.6%	15.6%
2009/10	4.9%	5.4%	60.0%	31.9%	5.1%	40.5%	5.3%

Table A1.4.3: Taxes on companies, 2004/05 – 2009/10

R million	Companies						
	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2004/05	70,572	4,007	145	-3,943	70,782	847	71,629
2005/06	87,950	4,488	124	-6,400	86,161	1,166	87,326
2006/07	118,205	7,084	513	-6,804	118,999	1,112	120,111
2007/08	139,281	7,596	204	-6,961	140,120	1,516	141,635
2008/09	163,295	9,831	386	-8,134	165,378	1,824	167,202
2009/10	135,092	10,515	183	-10,906	134,883	2,095	136,978
Percentage of total							
2004/05	99.7%	5.7%	0.2%	-5.6%	98.8%	1.2%	100.0%
2005/06	102.1%	5.2%	0.1%	-7.4%	98.7%	1.3%	100.0%
2006/07	99.3%	6.0%	0.4%	-5.7%	99.1%	0.9%	100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%	98.9%	1.1%	100.0%
2008/09	98.7%	5.9%	0.2%	-4.9%	98.9%	1.1%	100.0%
2009/10	100.2%	7.8%	0.1%	-8.1%	98.5%	1.5%	100.0%
Percentage year-on-year growth							
2004/05	16.3%	31.8%	46.1%	34.5%	16.3%	1.9%	16.1%
2005/06	24.6%	12.0%	-14.9%	62.3%	21.7%	37.5%	21.9%
2006/07	34.4%	57.9%	315.2%	6.3%	38.1%	-4.6%	37.5%
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7%	36.3%	17.9%
2008/09	17.2%	29.4%	89.4%	16.9%	18.0%	20.3%	18.1%
2009/10	-17.3%	7.0%	-52.6%	34.1%	-18.4%	14.8%	-18.1%

Table A1.5.1: Taxes on property, 2004/05 – 2009/10

R million	Taxes on property				Total
	Donations tax	Estate duty	Securities transfer tax ¹	Transfer duties	
2004/05	25	507	1,366	7,115	9,013
2005/06	29	625	1,973	8,510	11,138
2006/07	47	747	2,764	6,774	10,332
2007/08	28	691	3,757	7,408	11,884
2008/09	125	757	3,664	4,931	9,477
2009/10	60	759	3,324	4,683	8,826
Percentage of total					
2004/05	0.3%	5.6%	15.2%	78.9%	100.0%
2005/06	0.3%	5.6%	17.7%	76.4%	100.0%
2006/07	0.5%	7.2%	26.7%	65.6%	100.0%
2007/08	0.2%	5.8%	31.6%	62.3%	100.0%
2008/09	1.3%	8.0%	38.7%	52.0%	100.0%
2009/10	0.7%	8.6%	37.7%	53.1%	100.0%
Percentage year-on-year growth					
2004/05	47.0%	21.5%	24.0%	37.6%	34.4%
2005/06	17.0%	23.2%	44.5%	19.6%	23.6%
2006/07	59.6%	19.7%	40.1%	-20.4%	-7.2%
2007/08	-41.4%	-7.5%	35.9%	9.4%	15.0%
2008/09	353.7%	9.5%	-2.5%	-33.4%	-20.3%
2009/10	-51.9%	0.3%	-9.3%	-5.0%	-6.9%

1. Marketable securities tax (MST) prior to 2006/07 and Uncertificated securities tax (UST) prior to 1 July 2008.

Table A1.6.1: Domestic taxes on goods and services, 2004/05 – 2009/10

R million	Domestic taxes on goods and services								Total
	Value-added tax	Specific excise duties	Ad valorem excise duties	Levies on fuel	Air passenger departure tax	Levy on plastic bags	Electricity levy	Other ¹	
2004/05	98,158	13,067	1,015	19,190	412	41	–	97	131,981
2005/06	114,352	14,547	1,157	20,507	458	61	–	142	151,224
2006/07	134,463	16,369	1,283	21,845	485	75	–	152	174,671
2007/08	150,443	18,218	1,480	23,741	541	86	–	181	194,690
2008/09	154,343	20,185	1,170	24,884	549	79	–	207	201,416
2009/10	147,941	21,289	1,276	28,833	580	111	3,342	295	203,667
Percentage of total									
2004/05	74.4%	9.9%	0.8%	14.5%	0.3%	0.0%	0.0%	0.1%	100.0%
2005/06	75.6%	9.6%	0.8%	13.6%	0.3%	0.0%	0.0%	0.1%	100.0%
2006/07	77.0%	9.4%	0.7%	12.5%	0.3%	0.0%	0.0%	0.1%	100.0%
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.0%	0.0%	0.1%	100.0%
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.0%	0.0%	0.1%	100.0%
2009/10	72.6%	10.5%	0.6%	14.2%	0.3%	0.1%	1.6%	0.1%	100.0%
Percentage year-on-year growth									
2004/05	21.7%	15.0%	-0.1%	15.2%	12.3%				19.9%
2005/06	16.5%	11.3%	14.0%	6.9%	11.2%	48.9%			14.6%
2006/07	17.6%	12.5%	10.8%	6.5%	5.8%	22.4%			15.5%
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	14.9%			11.5%
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	-9.0%			3.5%
2009/10	-4.1%	5.5%	9.1%	15.9%	5.6%	40.7%			1.1%

1. Includes Universal Service Fund and Incandescent light bulb levy. Turnover tax for small businesses is also included as from 2009/10.

Table A1.6.2: Value-added tax (VAT), 2004/05 – 2009/10

R million	VAT				
	Domestic VAT	VAT on imports	Gross	VAT Refunds	Total (Net)
2004/05	110,167	43,466	153,633	-55,475	98,158
2005/06	125,756	50,261	176,017	-61,666	114,352
2006/07	144,884	66,917	211,801	-77,338	134,463
2007/08	171,619	77,929	249,548	-99,105	150,443
2008/09	187,171	92,010	279,181	-124,838	154,343
2009/10	195,050	70,320	265,370	-117,428	147,941
Percentage of total					
2004/05	71.7%	28.3%	100.0%	-36.1%	63.9%
2005/06	71.4%	28.6%	100.0%	-35.0%	65.0%
2006/07	68.4%	31.6%	100.0%	-36.5%	63.5%
2007/08	68.8%	31.2%	100.0%	-39.7%	60.3%
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%
2009/10	73.5%	26.5%	100.0%	-44.3%	55.7%
Percentage year-on-year growth					
2004/05	14.3%	17.6%	15.2%	5.3%	21.7%
2005/06	14.2%	15.6%	14.6%	11.2%	16.5%
2006/07	15.2%	33.1%	20.3%	25.4%	17.6%
2007/08	18.5%	16.5%	17.8%	28.1%	11.9%
2008/09	9.1%	18.1%	11.9%	26.0%	2.6%
2009/10	4.2%	-23.6%	-4.9%	-5.9%	-4.1%