

NATIONAL REVENUE FUND
Schedule 1. Revenue

		2002/03												Audited	
Source of revenue	1)	Audited Outcome R'000	April R'000	May R'000	June R'000	July R'000	August R'000	September R'000	October R'000	November R'000	December R'000	January R'000	February R'000	March R'000	Fiscal year R'000
Taxes on income, profits and capital gains		164 565 831	9 880 127	9 893 452	21 004 493	10 465 280	10 786 022	16 626 939	11 443 580	10 856 285	22 644 971	9 569 399	11 569 518	20 164 865	164 565 831
Income tax on persons and individuals		94 923 641	6 768 756	6 943 840	6 888 583	6 703 328	7 436 368	8 467 214	8 180 160	7 075 008	6 842 654	6 476 450	8 631 432	11 379 220	94 923 641
Tax on corporate income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Companies		56 327 059	1 388 528	1 627 393	13 551 757	3 088 168	2 888 560	6 164 870	2 612 621	1 855 102	13 648 153	606 931	2 507 303	6 385 773	56 327 059
Secondary tax on companies		6 325 591	914 819	442 626	265 309	663 726	443 417	478 136	571 615	531 102	340 985	477 544	412 662	763 746	6 325 591
Tax on retirement funds		6 889 650	8 024	1 569 584	377 850	10 058	17 657	1 488 719	78 685	1 495 073	313 179	6 474	8 221	1 616 126	6 889 650
Taxes on payroll and workforce		3 352 053	256 995	272 149	261 387	259 665	274 572	275 824	292 931	282 392	261 520	329 792	276 666	308 160	3 352 053
Skills development levy		3 352 053	256 995	272 149	261 387	259 665	274 572	275 824	292 931	282 392	261 520	329 792	276 666	308 160	3 352 053
Taxes on property		5 084 644	434 616	453 835	454 400	448 072	427 331	380 432	430 119	436 900	356 457	378 651	408 336	475 495	5 084 644
Estate, inheritance and gift taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations tax		17 696	839	1 342	1 006	2 792	417	518	3 104	1 354	2 585	1 509	771	1 459	17 696
Estate duty		432 726	42 660	37 119	43 609	31 474	52 320	30 449	32 153	33 632	46 672	26 435	17 066	39 137	432 726
Taxes on financial and capital transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketable securities tax		1 205 176	106 117	112 982	143 941	122 605	109 100	106 454	86 339	73 269	100 809	77 109	85 808	80 555	1 205 176
Transfer duties		3 429 046	285 000	302 392	265 844	291 201	243 011	308 523	328 645	328 645	206 391	273 598	304 693	354 344	3 429 046
Domestic taxes on goods and services		97 852 285	7 401 273	7 242 845	7 745 890	7 985 838	7 186 519	9 024 809	7 862 975	7 525 178	8 287 635	9 404 104	7 670 950	10 339 369	97 852 285
Value added tax		70 146 852	5 326 651	5 272 774	5 682 905	5 479 290	5 096 480	6 759 019	5 527 829	6 946 824	5 621 249	6 472 082	5 768 916	7 195 973	70 146 852
Specific excise duties		10 422 626	554 225	530 394	801 520	980 984	732 968	876 174	856 280	363 137	1 163 470	1 323 819	759 449	1 475 206	10 422 626
Beer		3 007 130	137 215	966	243 255	439 745	233 485	253 907	254 652	485	564 928	299 767	449	578 276	3 007 130
Sorghum beer and sorghum flour		37 656	3 362	2 998	3 315	2 736	2 912	3 078	3 333	3 356	2 903	3 315	2 899	3 463	37 656
Wine and other fermented beverages		544 656	50 684	42 741	87 314	44 069	36 532	42 172	38 485	44 069	39 867	43 162	30 951	34 059	544 656
Mineral water		15 486	11 310	2 717	49	49	34	125	8	116	113	-	1 138	(532)	15 486
Spirits		1 131 377	49 725	48 295	83 579	96 030	3 698	93 952	98 160	89 957	94 275	124 146	212 905	136 655	1 131 377
Cigarettes and cigarette tobacco		4 213 328	230 837	322 217	364 538	300 839	395 018	397 551	324 520	137 629	419 176	511 220	397 738	452 043	4 213 328
Pipe tobacco and cigars		370 553	13 817	7 290	9 666	54 082	34 603	36 625	36 683	26 861	52 376	52 376	28 076	40 661	370 553
Petroleum products		680 739	57 075	58 597	54 018	50 969	61 402	58 598	61 402	57 815	65 219	54 043	48 680	63 695	680 739
Revenue from neighbouring countries		421 701	-	-	-	-	-	19 362	-	-	235 793	235 793	(3 377)	169 926	421 701
Ad valorem excise duties		1 050 184	203 632	6 784	474	226 964	2 758	43 363	181 591	62 042	1 124	303 006	12 761	5 763	1 050 184
Levies on fuel		15 333 757	1 283 218	1 319 308	1 226 946	1 153 146	1 329 413	1 317 475	1 283 525	1 126 517	1 470 047	1 276 917	1 102 934	1 444 311	15 333 757
Taxes on specific services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Levy on financial services		770	-	-	-	153	-	-	115	-	-	-	502	-	770
Taxes on use of goods and permission to use goods or to perform activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Air departure tax		324 757	33 547	40 244	34 045	17 255	24 900	26 878	13 635	26 658	31 745	27 476	28 568	19 806	324 757
Mining leases and ownership		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gold mines		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diamond mines		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other mines		270 339	-	73 341	-	886	-	-	-	-	-	802	-	195 310	270 339
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Universal Service Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes on international trade and transactions		9 619 759	1 213 964	893 754	450 188	1 271 910	368 114	607 233	1 551 959	805 641	800 379	921 506	333 398	491 713	9 619 759
Import duties		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customs duties		9 330 656	771 897	775 970	776 334	721 297	804 856	805 255	873 314	969 432	844 359	614 558	666 819	706 565	9 330 656
Ordinary levy		5 130	523	357	364	369	351	423	364	302	602	410	349	683	5 130
Import surcharge		19	-	616	1	1	2	-	2	10	-	-	42	(655)	19
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous customs and excise receipts	3)	283 954	441 544	26 811	(326 544)	550 243	(437 095)	(198 445)	678 279	(164 103)	(44 582)	306 538	(333 812)	(214 880)	283 954

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Source of revenue	Audited Outcome R'000	April R'000	May R'000	June R'000	July R'000	August R'000	September R'000	October R'000	November R'000	December R'000	January R'000	February R'000	March R'000	Audited Fiscal year R'000
Other taxes	1,572,420	131,848	106,763	115,371	150,413	143,778	110,536	132,690	169,927	112,133	151,192	126,299	121,510	1,572,420
Stamp duties and fees	1,572,420	131,848	106,763	115,371	150,413	143,778	110,536	132,690	169,927	112,133	151,192	126,299	121,510	1,572,420
Unallocated tax revenue	432,968	27,203	1,153,974	(530,276)	695,148	511,335	111,906	289,852	434,068	786,333	99,190	(84,358)	(3,061,377)	432,968
Total tax revenue (gross)	282,180,090	18,546,026	20,016,772	29,581,453	21,149,026	19,697,671	27,139,779	22,004,106	20,610,391	33,449,428	20,852,834	20,292,869	28,839,735	282,180,090
Less: SACU payments	8,259,425	2,064,856	-	-	2,064,856	-	-	2,064,856	-	-	2,064,857	-	-	8,259,425
Total tax revenue (net of SACU payments)	273,920,665	16,481,170	20,016,772	29,581,453	19,084,170	19,697,671	27,139,779	19,939,250	20,610,391	33,449,428	18,787,977	20,292,869	28,839,735	273,920,665
Other revenue	4,221,481	143,129	170,059	207,519	468,914	270,141	353,554	510,648	179,053	107,718	183,825	284,725	1,342,196	4,221,481
Property income	1,641,570	62,650	101,838	134,938	141,595	218,996	246,319	136,601	113,985	68,188	136,188	216,185	153,472	1,641,570
Interest	1,105,833	50,000	240	699	63,070	671	7,173	119,869	1,270	537	751	74	861,479	1,105,833
Land rent	163,070	9,556	14,634	16,316	2,963	16,639	11,550	10,702	18,619	8,786	13,487	16,800	23,018	163,070
Sales of goods and services	738,333	1,359	23,323	16,701	224,270	14,655	28,432	216,145	14,234	26,680	65,787	12,046	94,701	738,333
Administrative fees	207,488	7,340	9,825	14,735	18,699	33,478	33,478	16,260	14,400	10,824	10,824	19,714	38,296	207,488
Other sales	185,188	11,680	16,813	18,815	18,196	2,399	18,980	12,555	17,716	13,975	16,591	17,402	20,086	185,188
Fines penalties and forfeits	129,921	172	679	-	(40)	448	3,520	300	-	-	8,054	55	116,736	129,921
Voluntary transfers	50,078	372	2,707	5,315	174	73	4,102	76	72	177	153	2,449	34,408	50,078
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Selling of scrap or waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenue from operating activities	278,142,146	16,624,299	20,186,831	29,788,972	19,553,084	19,967,812	27,493,333	20,449,898	20,789,444	33,557,146	18,971,802	20,577,594	30,181,931	278,142,146
Flows due to transactions in assets and liabilities	365,597	19,029	33,445	30,684	26,173	25,162	18,292	26,836	30,087	27,740	46,606	21,534	60,000	365,597
Sales of assets	57,848	20	10,001	4,775	2,118	133	4,064	674	369	29,466	1,059	-	4,569	57,848
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans recovered	46,573	2,899	6,159	7,183	2,776	2,184	291	3,306	1,255	8,787	1,363	3,350	7,020	46,573
Accounts receivable	211,064	12,884	17,136	16,938	20,238	19,665	8,228	21,795	28,222	18,257	15,018	15,646	17,085	211,064
Accounts payable	50,112	3,225	149	1,796	1,071	3,180	5,709	1,071	810	(273)	759	1,479	31,335	50,112
State warrant vouchers	19,788	111	149	1,796	1,070	1,407	5,044	1,237	1,143	(293)	712	241	6,174	19,788
Unclassified credits	30,324	3,115	-	-	1	1,773	685	(186)	(533)	20	47	241	25,161	30,324
Unallocated departmental revenue	-	3,918	6,656	(4,012)	8,243	3	101	306	-	-	928	(46)	(16,097)	-
Total national government revenue	278,507,743	16,647,246	20,226,932	29,815,644	19,587,500	19,992,977	27,511,726	20,477,040	20,819,531	33,584,886	19,019,336	20,599,082	30,225,843	278,507,743
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5														
Total national government revenue	278,507,743	16,647,246	20,226,932	29,815,644	19,587,500	19,992,977	27,511,726	20,477,040	20,819,531	33,584,886	19,019,336	20,599,082	30,225,843	278,507,743
Revenue collected on behalf of the Provincial Authorities	65,101	2,823	4,719	3,926	4,442	4,255	3,117	6,383	5,004	14,229	5,382	5,651	5,070	65,101
Recoupment of refunds made to the Road Accident Fund (RAF)	17,905	11,803	-	-	6,392	-	-	-	-	-	-	-	-	17,905
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	4,042,941	16,974	311,715	332,268	349,547	355,744	360,203	377,670	372,969	412,928	391,574	368,606	392,743	4,042,941
Total net revenue according to the accounting records of SARS	282,633,690	16,678,746	20,543,366	30,151,838	19,947,791	20,352,976	27,875,046	20,861,093	21,197,504	34,012,043	19,416,292	20,973,339	30,623,656	282,633,690
Cash balance National Revenue Fund	(374,242)	214,031	(61,557)	(600,735)	460,975	137,956	(901,398)	822,577	625,704	(1,225,448)	263,873	176,153	(286,373)	(374,242)
Provincial revenue collected by SARS and transferred by National Treasury	(64,463)	(4,515)	(2,882)	(4,716)	(3,924)	(4,442)	(4,255)	(3,114)	(6,383)	(19,201)	(5,382)	(5,651)	(5,070)	(64,463)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(3,991,361)	-	-	(295,550)	(678,519)	(368,579)	(357,005)	(370,519)	(363,305)	(415,185)	(328,852)	(298,704)	(515,143)	(3,991,361)
Other departments: Customs and Excise excluded from SARS revenue	(298)	(171)	(15)	(6)	(14)	10	(19)	(51)	(51)	24	(64)	97	(298)	(298)
Recovery of criminal assets added as part of cash revenue in statement 5	17,313	51	12,000	100	170	-	317	1,052	526	175	149	2,773	17,313	17,313
Other Receipts	2,724	-	-	-	1,045	-	117,495	(1,221)	2,133	204	562	-	(117,495)	2,724
Revenue collected according to statement 5	278,223,363	16,888,142	20,490,912	29,250,931	19,727,529	20,117,892	26,729,893	21,309,114	21,456,654	32,372,164	19,332,785	20,845,486	29,701,865	278,223,363

- 1) Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database
- 2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil
- 3) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest
- 4) Unallocated year to date tax revenue represents the sum of the reported monthly differences between the accounting records and the income tax core system
- 5) Payments in terms of Customs Union agreements