

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	1)	2004/05				
		Annual Budget R'000	April R'000	May R'000	June R'000	Year to date R'000
Taxes on income, profits and capital gains		189,198,200	9,438,852	10,727,381	21,852,984	42,019,217
Income tax on persons and individuals		106,710,741	8,215,148	8,152,964	8,121,510	24,489,622
Tax on corporate income						
Companies		69,727,459	562,832	834,526	12,772,295	14,169,653
Secondary tax on companies		6,760,000	657,828	598,430	806,319	2,062,577
Tax on retirement funds		6,000,000	3,044	1,141,461	152,860	1,297,365
Taxes on payroll and workforce		4,300,000	343,840	353,897	341,806	1,039,543
Skills development levy		4,300,000	343,840	353,897	341,806	1,039,543
Taxes on property		6,870,000	598,217	736,675	742,334	2,077,226
Estate, inheritance and gift taxes						
Donations tax		20,000	1,824	3,412	1,621	6,857
Estate duty		450,000	26,958	27,968	45,292	100,218
Taxes on financial and capital transactions						
Marketable securities tax		1,200,000	101,319	124,618	100,048	325,985
Transfer duties		5,200,000	468,116	580,677	595,373	1,644,166
Domestic taxes on goods and services		121,549,411	8,923,643	9,438,791	10,503,735	28,866,169
Value added tax		89,500,000	6,434,424	7,070,562	7,878,611	21,383,597
Specific excise duties		13,111,911	892,186	898,866	1,083,747	2,874,799
Beer		3,984,400	219,086	337,698	287,844	844,628
Sorghum beer and sorghum flour		36,911	3,509	3,150	3,202	9,861
Wine and other fermented beverages		521,800	46,155	50,460	52,113	148,728
Mineral water		-	5	-	-	5
Spirits		1,837,300	131,906	103,646	150,065	385,617
Cigarettes and cigarette tobacco		5,147,100	426,400	294,326	499,613	1,220,339
Pipe tobacco and cigars		619,400	521	43,703	24,546	68,770
Petroleum products		765,000	64,604	63,710	66,364	194,678
Revenue from neighbouring countries		200,000	-	2,173	-	2,173
Ad valorem excise duties		910,000	200,459	2,586	59	203,104
Levies on fuel		17,409,000	1,360,911	1,430,708	1,511,562	4,303,181
Taxes on specific services						
Levy on financial services		-	57	-	-	57
Taxes on use of goods and permission to use goods or to perform activities						
Air departure tax		380,000	35,606	36,069	29,756	101,431
Plastic bag levy		90,000	-	-	-	-
Mining leases and ownership						
Gold mines		-	-	-	-	-
Diamond mines		-	-	-	-	-
Other mines		108,500	-	-	-	-
Other		40,000	-	-	-	-
Universal Service Fund						
Taxes on international trade and transactions		10,476,000	926,180	751,503	960,276	2,637,959
Import duties						
Customs duties		9,500,000	664,540	768,076	912,049	2,344,665
Ordinary levy		650,000	-	-	-	-
Other						
Miscellaneous customs and excise receipts	3)	326,000	261,640	(16,573)	48,227	293,294

NATIONAL REVENUE FUND
Schedule 1. Revenue continued page 2

Source of revenue	2004/05				
	Annual Budget R'000	April R'000	May R'000	June R'000	Year to date R'000
Other taxes	1,300,000	78,562	125,220	98,331	302,113
Stamp duties and fees	1,300,000	78,562	125,220	98,331	302,113
Unallocated tax revenue 1), 4)	-	28,510	(5,323)	576,095	599,282
Total tax revenue (gross)	333,693,611	20,337,804	22,128,144	35,075,561	77,541,509
Less: SACU payments 5)	13,327,791	3,331,948	-	-	3,331,948
Total tax revenue (net of SACU payments)	320,365,820	17,005,856	22,128,144	35,075,561	74,209,561
Departmental revenue 6)	6,590,380	806,532	165,710	238,076	1,210,318
Sales of goods and services other than capital assets					
Administrative fees	1,700,000	14,637	50,823	88,364	153,824
Other sales	750,000	23,333	26,804	29,440	79,577
Selling of scrap or waste	15,000	245	333	361	939
Transfers received	6,000	-	-	-	-
Fines penalties and forfeits	240,000	23,954	13,939	21,128	59,021
Interest, dividends and rent on land					
Interest	1,673,200	89,360	48,410	53,375	191,145
Dividends	1,411,480	582,333	-	-	582,333
Rent on land	148,500	59,380	2,354	5,282	67,016
Sale of capital assets	16,200	6	1,670	6,519	8,195
Transactions in financial assets and liabilities	630,000	13,284	21,377	33,607	68,268
Total national government revenue	326,956,200	17,812,388	22,293,854	35,313,637	75,419,879
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5					
Total national government revenue		17,812,388	22,293,854	35,313,637	75,419,879
Departmental revenue received but not yet paid to the National Revenue Fund		(619,160)	657,474	(78,347)	(40,033)
Revenue collected on behalf of the Provincial Authorities		5,187	4,022	4,138	13,347
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		445,075	470,183	472,523	1,387,781
Total net revenue according to the accounting records of SARS		17,643,490	23,425,533	35,711,951	76,780,974
Cash balance National Revenue Fund		(39,997)	(75,643)	(1,178,376)	(1,294,016)
Provincial revenue collected by SARS and transferred by National Treasury for May		(4,933)	(5,159)	(4,018)	(14,110)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(450,120)	(465,447)	(481,645)	(1,397,212)
Other departments: Customs and Excise excluded from SARS revenue		(176)	(528)	(608)	(1,312)
Recovery of criminal assets added as part of cash revenue in statement 5		528	48	280	856
Other Receipts		-	-	-	-
Revenue collected according to statement 5		17,148,792	22,878,804	34,047,584	74,075,180

- 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
6) Since April 2004, departmental revenue is accounted for on the date of transaction in the general ledger in line with expenditure reporting by departments