

**NATIONAL REVENUE FUND**  
**Schedule 1. Revenue**

Source of revenue	1)	2004/05									
		Revised Estimate 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	Year to date R'000
Taxes on income, profits and capital gains		185,709,000	9,439,738	10,728,395	22,788,165	11,206,758	12,865,926	22,384,085	12,990,716	11,274,247	113,678,030
Income tax on persons and individuals		110,500,000	8,215,798	8,153,410	8,127,002	8,289,519	9,524,197	10,228,658	9,307,000	8,602,568	70,448,152
Tax on corporate income											
Companies		63,509,000	563,068	835,094	13,701,984	2,417,228	2,846,486	10,621,611	2,957,976	767,298	34,710,745
Secondary tax on companies		6,900,000	657,828	598,430	806,319	490,502	486,353	632,354	678,749	894,275	5,244,810
Tax on retirement funds		4,800,000	3,044	1,141,461	152,860	9,509	8,890	901,462	46,991	1,010,106	3,274,323
Taxes on payroll and workforce		4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	2,830,322
Skills development levy		4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	2,830,322
Taxes on property		8,120,000	598,217	736,675	742,334	733,728	699,295	695,398	763,872	925,297	5,894,816
Estate, inheritance and gift taxes											
Donations tax		20,000	1,824	3,412	1,621	2,081	2,147	1,259	3,518	1,904	17,766
Estate duty		450,000	26,958	27,968	45,292	46,419	31,655	30,518	49,613	66,960	325,383
Taxes on financial and capital transactions											
Marketable securities tax		1,250,000	101,319	124,618	100,048	105,554	100,949	91,156	116,497	114,247	854,388
Transfer duties		6,400,000	468,116	580,677	595,373	579,674	564,544	572,465	594,244	742,186	4,697,279
Domestic taxes on goods and services		125,905,000	8,923,643	9,438,791	10,503,735	10,464,835	9,785,847	10,712,919	11,008,442	11,204,914	82,043,126
Value added tax		93,500,000	6,434,424	7,070,562	7,878,611	7,737,245	7,386,592	7,861,656	8,173,573	8,313,212	60,855,875
Specific excise duties		12,900,000	892,186	898,866	1,083,747	916,729	951,392	1,084,628	961,512	1,175,614	7,964,674
Beer		3,980,000	219,086	337,698	287,844	301,908	303,590	302,798	283,531	362,159	2,398,614
Sorghum beer and sorghum flour		40,000	3,509	3,150	3,202	3,168	3,042	746	483	6,897	24,197
Wine and other fermented beverages		620,000	46,155	50,460	52,113	43,697	9,282	57,444	54,096	59,314	372,561
Mineral water		-	5	-	-	-	-	4	208	-	217
Spirits		1,800,000	131,906	103,646	150,065	51,039	118,853	114,906	118,748	128,333	917,496
Cigarettes and cigarette tobacco		5,190,000	426,400	294,326	499,613	406,169	410,732	502,404	392,912	425,509	3,358,065
Pipe tobacco and cigars		350,000	521	43,703	24,546	29,726	33,287	34,612	35,624	34,083	236,102
Petroleum products		820,000	64,604	63,710	66,364	64,883	60,508	71,714	67,212	68,429	527,424
Revenue from neighbouring countries		100,000	-	2,173	-	16,139	12,098	-	8,698	90,890	129,998
Ad valorem excise duties		910,000	200,459	2,586	59	229,576	554	299	239,004	60,866	733,403
Levies on fuel		18,000,000	1,360,911	1,430,708	1,511,562	1,551,327	1,415,398	1,719,188	1,599,776	1,619,094	12,207,964
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		400,000	35,606	36,069	29,756	29,945	30,481	36,670	33,236	36,105	267,868
Plastic bag levy		50,000	-	-	-	13	13	10,478	1,341	23	11,868
Mining leases and ownership											
Gold mines		105,000	-	-	-	-	-	-	-	-	-
Diamond mines		-	-	-	-	-	-	-	-	-	-
Other mines		-	-	-	-	-	1,417	-	-	-	1,417
Other											
Universal Service Fund		40,000	-	-	-	-	-	-	-	-	-
Taxes on international trade and transactions		10,050,000	926,180	751,503	960,276	1,266,501	808,622	1,034,376	1,442,392	1,062,973	8,252,823
Import duties											
Customs duties		9,900,000	664,540	768,076	912,049	898,506	950,166	990,237	1,226,543	1,355,711	7,765,828
Ordinary levy		-	-	-	-	-	-	-	-	-	-
Other											
Miscellaneous customs and excise receipts	3)	150,000	261,640	(16,573)	48,227	367,995	(141,544)	44,139	215,199	(292,738)	486,345
Diamond export duties		-	-	-	-	-	-	-	650	-	650

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**NATIONAL REVENUE FUND**  
Schedule 1. Revenue continued page 2

Source of revenue	2004/05									
	Revised Estimate 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	Year to date R'000
<b>Other taxes</b>	<b>1,200,000</b>	<b>78,562</b>	<b>125,220</b>	<b>98,331</b>	<b>87,768</b>	<b>85,308</b>	<b>65,392</b>	<b>121,889</b>	<b>98,331</b>	<b>760,801</b>
Stamp duties and fees	1,200,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	760,801
Unallocated tax revenue 1), 4)	-	27,624	(6,337)	(359,086)	3,541	(63,310)	(58,993)	32,218	104,612	(319,731)
<b>Total tax revenue (gross)</b>	<b>335,584,000</b>	<b>20,337,804</b>	<b>22,128,144</b>	<b>35,075,561</b>	<b>24,119,353</b>	<b>24,543,335</b>	<b>35,189,640</b>	<b>26,715,848</b>	<b>25,030,502</b>	<b>213,140,187</b>
<b>Less: SACU payments</b> 5)	<b>13,327,791</b>	<b>3,331,948</b>	<b>-</b>	<b>-</b>	<b>3,331,948</b>	<b>-</b>	<b>-</b>	<b>3,331,948</b>	<b>-</b>	<b>9,995,844</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>322,256,209</b>	<b>17,005,856</b>	<b>22,128,144</b>	<b>35,075,561</b>	<b>20,787,405</b>	<b>24,543,335</b>	<b>35,189,640</b>	<b>23,383,900</b>	<b>25,030,502</b>	<b>203,144,343</b>
<b>Departmental revenue</b> 6)	<b>5,900,000</b>	<b>806,532</b>	<b>165,710</b>	<b>238,076</b>	<b>770,364</b>	<b>484,185</b>	<b>639,469</b>	<b>347,471</b>	<b>528,215</b>	<b>3,980,022</b>
Sales of goods and services other than capital assets										
Administrative fees	1,550,000	14,637	50,823	88,364	259,897	27,749	419,368	35,952	28,461	925,251
Other sales	370,000	23,333	26,804	29,440	35,046	27,935	31,493	101,451	69,663	345,165
Selling of scrap or waste	180,000	245	333	361	134,457	3,944	821	1,483	687	142,331
Transfers received	5,000	-	-	-	36	7	991	140	(705)	469
Fines penalties and forfeits	720,000	23,954	13,939	21,128	20,883	17,808	19,362	24,934	168,254	310,262
Interest, dividends and rent on land										
Interest	1,000,000	89,360	48,410	53,375	58,460	154,286	116,836	122,414	202,360	845,501
Dividends	1,126,198	582,333	-	-	228,307	73,157	-	-	-	883,797
Rent on land	185,000	59,380	2,354	5,282	14,503	8,891	2,802	9,109	4,362	106,683
Sale of capital assets	150,000	6	1,670	6,519	336	11,916	222	880	707	22,256
Transactions in financial assets and liabilities	613,802	13,284	21,377	33,607	18,439	158,492	47,574	51,108	54,426	398,307
<b>Total national government revenue</b>	<b>328,156,209</b>	<b>17,812,388</b>	<b>22,293,854</b>	<b>35,313,637</b>	<b>21,557,769</b>	<b>25,027,520</b>	<b>35,829,109</b>	<b>23,731,371</b>	<b>25,558,717</b>	<b>207,124,365</b>
<b>Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5</b>										
<b>Total national government revenue</b>		<b>17,812,388</b>	<b>22,293,854</b>	<b>35,313,637</b>	<b>21,557,769</b>	<b>25,027,520</b>	<b>35,829,109</b>	<b>23,731,371</b>	<b>25,558,717</b>	<b>207,124,365</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(619,159)	657,473	(78,347)	(376,919)	341,709	(242,396)	235,261	(71,613)	(153,991)
Revenue collected on behalf of the Provincial Authorities		5,187	4,022	4,138	4,510	3,954	4,625	3,079	4,313	33,828
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	473,237	483,387	487,978	489,339	514,086	3,835,808
<b>Total net revenue according to the accounting records of SARS</b>		<b>17,643,491</b>	<b>23,425,532</b>	<b>35,711,951</b>	<b>21,658,597</b>	<b>25,856,570</b>	<b>36,079,316</b>	<b>24,459,050</b>	<b>26,005,503</b>	<b>210,840,010</b>
Cash balance National Revenue Fund	(39,998)	(75,642)	(1,178,376)	(1,101,008)	(392,689)	(365,736)	1,213,126	(121,304)		140,389
Provincial revenue collected by SARS and transferred by National Treasury	(4,933)	(5,159)	(4,018)	(4,171)	(4,509)	(3,937)	(4,641)	(3,050)		(34,418)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(450,120)	(465,447)	(481,645)	(478,285)	(486,260)	(478,798)	(496,625)	(524,033)		(3,860,213)
Other departments: Customs and Excise excluded from SARS revenue	(176)	(528)	(608)	(535)	(569)	(542)	(668)	(607)		(4,233)
Recovery of criminal assets added as part of cash revenue in statement 5	528	48	280	301	2,159	131	1,279	37		4,763
Other Receipts	-	-	-	-	6,777	(6,777)	640	(640)	-	-
<b>Revenue collected according to statement 5</b>		<b>17,148,792</b>	<b>22,878,804</b>	<b>34,047,584</b>	<b>22,283,692</b>	<b>24,967,925</b>	<b>35,231,074</b>	<b>25,171,881</b>	<b>25,356,546</b>	<b>207,086,298</b>

- 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