

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	December R'000	January R'000	February R'000	March R'000	Unaudited Fiscal year R'000
Taxes on income, profits and capital gains		189,900,000	9,439,812	10,728,459	22,788,224	11,206,827	12,866,254	22,384,254	12,998,680	11,367,150	27,212,699	13,199,519	16,316,371	25,087,488	195,595,731
Income tax on persons and individuals		112,350,000	8,215,864	8,153,470	8,127,062	8,289,588	9,524,331	10,228,801	9,307,520	8,604,957	9,799,626	10,519,628	10,306,629	10,832,128	111,909,604
Tax on corporate income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Companies		65,450,000	563,076	835,098	13,701,983	2,417,228	2,846,680	10,621,637	2,965,420	857,812	16,747,077	2,187,536	5,282,147	12,812,139	71,837,833
Secondary tax on companies		7,600,000	657,828	598,430	806,319	490,502	486,353	632,354	678,749	894,275	471,105	492,160	729,387	7,463,724	7,463,724
Tax on retirement funds		4,500,000	3,044	1,141,461	152,860	9,509	8,890	901,462	46,991	1,010,106	194,891	195	(1,792)	916,959	4,384,576
Taxes on payroll and workforce		4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	412,710	444,904	362,619	391,551	4,442,106
Skills development levy		4,600,000	343,840	353,897	341,806	356,222	361,647	356,463	356,319	360,128	412,710	444,904	362,619	391,551	4,442,106
Taxes on property		8,928,000	598,217	736,675	742,334	733,728	699,295	695,398	763,872	925,297	657,738	764,720	774,062	9,012,632	-
Estate, inheritance and gift taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations tax		28,000	1,824	3,412	1,621	2,081	2,147	1,259	3,518	1,904	4,591	580	538	1,711	25,187
Estate duty		500,000	26,958	27,968	45,292	46,419	31,655	30,518	49,613	66,960	44,418	61,368	29,823	45,922	506,914
Taxes on financial and capital transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketable securities tax		1,200,000	101,319	124,618	100,048	105,554	100,949	91,156	116,497	114,247	142,207	137,110	112,247	119,951	1,365,903
Transfer duties		7,200,000	468,116	580,677	595,373	579,674	564,544	572,465	594,244	742,186	466,522	565,662	631,453	753,712	7,114,628
Domestic taxes on goods and services		129,033,280	8,923,643	9,438,791	10,503,735	10,464,835	9,785,847	10,712,919	11,008,442	11,204,914	11,664,307	12,606,674	9,566,077	15,485,281	131,365,465
Value added tax		95,500,000	6,434,424	7,070,582	7,879,611	7,737,245	7,385,592	7,861,656	8,173,573	8,313,212	8,767,750	9,446,710	6,650,492	12,364,626	98,085,753
Specific excise duties		12,975,000	892,186	898,866	1,083,747	916,729	951,392	1,084,628	961,512	1,175,614	1,226,481	1,212,191	1,282,406	1,324,252	13,010,004
Beer		3,966,000	219,086	337,698	287,844	301,908	303,590	302,798	283,531	362,159	396,340	365,219	377,131	426,086	3,963,390
Sorghum beer and sorghum flour		36,000	3,509	3,150	3,202	3,168	3,042	746	483	6,897	6,420	4,826	3,799	4,252	36,000
Wine and other fermented beverages		695,000	46,155	50,460	52,113	43,697	9,282	57,444	54,096	59,314	69,973	102,344	131,788	63,082	739,748
Mineral water		-	5	-	-	-	-	4	208	-	-	(217)	-	-	-
Spirits		1,638,000	131,906	103,646	150,065	51,039	118,853	114,906	118,748	128,333	138,407	123,149	165,935	162,543	1,507,530
Cigarettes and cigarette tobacco		5,340,000	426,400	294,326	499,613	406,169	410,732	502,404	392,912	516,296	510,462	518,937	418,937	570,564	5,374,356
Pipe tobacco and cigars		364,000	521	43,703	24,546	29,726	33,287	34,612	35,624	34,083	30,983	37,776	39,619	363,530	364,000
Petroleum products		806,000	64,604	63,710	66,364	64,883	60,508	71,714	67,212	68,429	68,060	60,733	60,733	77,490	802,309
Revenue from neighbouring countries		130,000	-	2,173	-	16,139	12,098	-	8,698	90,890	-	-	84,953	1,638	216,589
Ad valorem excise duties		1,100,000	200,459	2,596	59	229,576	554	299	239,004	60,866	2,087	273,537	1,015,183	1,764	1,101,163
Levies on fuel		18,800,000	1,360,911	1,430,708	1,511,562	1,551,327	1,415,398	1,719,188	1,599,776	1,619,094	1,617,350	1,635,827	1,490,240	1,751,295	18,702,676
Taxes on specific services		-	-	-	-	-	-	-	-	-	-	-	-	(2,864)	(2,807)
Levy on financial services		-	57	-	-	-	-	-	-	-	-	-	-	-	-
Taxes on use of goods and permission to use goods or to perform activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Air departure tax		420,000	35,606	36,069	29,756	29,945	30,481	36,670	33,236	36,105	35,637	36,884	38,638	33,148	412,175
Plastic bag levy		40,000	-	-	-	13	13	10,478	1,341	23	15,002	1,524	61	12,760	41,215
Mining leases and ownership		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gold mines		105,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Diamond mines		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other mines		-	-	-	-	-	1,417	-	-	-	-	1	-	-	1,418
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Universal Service Fund		93,280	-	-	-	-	-	-	-	-	-	-	99,848	-	99,848
Taxes on international trade and transactions		11,650,000	926,180	751,503	960,276	1,266,501	808,622	1,034,376	1,442,392	1,062,973	1,335,603	1,332,131	943,268	1,473,480	13,337,305
Import duties		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customs duties		11,500,000	664,540	768,076	912,049	898,506	950,166	990,237	1,226,543	1,355,711	1,280,668	908,718	1,151,371	1,695,005	12,801,590
Ordinary levy		-	-	-	-	-	-	-	-	-	-	-	-	103	103
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous customs and excise receipts		150,000	261,640	(16,573)	48,227	367,995	(141,544)	44,139	215,199	(292,738)	54,935	423,413	(208,261)	(221,628)	534,804
Diamond export duties		-	-	-	-	-	-	-	650	-	-	-	158	-	808

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	December R'000	January R'000	February R'000	March R'000	Unaudited Fiscal year R'000	
Other taxes	1,150,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	111,774	102,127	65,371	125,196	1,165,269	
Stamp duties and fees	1,150,000	78,562	125,220	98,331	87,768	85,308	65,392	121,889	98,331	111,774	102,127	65,371	125,196	1,165,269	
Unallocated tax revenue	1), 4)	-	27,549	(6,400)	(359,146)	3,473	(63,637)	(59,162)	24,253	11,709	(105,814)	(16,086)	(5,226)	(512,173)	
Total tax revenue (gross)		345,261,280	20,337,803	22,128,145	35,075,560	24,119,354	24,543,336	35,189,640	26,715,847	25,030,502	41,289,017	28,433,989	28,022,542	43,520,606	354,406,341
Less: SACU payments	5)		13,327,791	3,331,948	-	-	-	-	3,331,948	-	-	3,331,948	-	-	13,327,792
Total tax revenue (net of SACU payments)		331,933,489	17,005,855	22,128,145	35,075,560	20,787,406	24,543,336	35,189,640	23,383,899	25,030,502	41,289,017	25,102,041	28,022,542	43,520,606	341,078,549
Departmental revenue	6)	6,026,700	806,532	165,710	238,076	770,364	484,185	639,469	347,471	528,215	294,507	776,077	393,035	769,164	6,212,805
Sales of goods and services other than capital assets															
Administrative fees		1,280,000	14,637	50,823	88,364	259,897	27,749	419,368	35,952	28,461	37,066	271,844	24,951	347,650	1,606,762
Other sales		470,000	23,333	26,804	29,440	35,046	27,935	31,493	101,451	69,663	25,617	24,525	29,087	26,953	451,347
Selling of scrap or waste		160,000	245	333	361	134,457	3,944	821	1,483	687	272	816	1,045	5,546	150,010
Transfers received		4,500	-	-	-	36	7	991	140	(705)	-	1,651	1	1,000	3,121
Fines penalties and forfeits		395,000	23,954	13,939	21,128	20,883	17,808	19,362	24,934	168,254	12,144	12,382	19,801	31,497	386,086
Interest, dividends and rent on land		1,896,624	89,360	48,410	53,375	58,460	154,286	116,836	122,414	202,360	173,819	250,989	238,235	348,846	1,857,389
Dividends		1,132,244	582,333	-	-	228,307	73,157	-	-	-	30,000	170,086	-	15,864	1,099,747
Rent on land		155,000	59,380	2,354	5,282	14,503	8,891	2,802	9,109	4,362	4,965	14,982	3,731	2,247	132,608
Sale of capital assets		43,143	6	1,670	6,519	336	11,916	222	880	707	2,296	238	332	241	25,363
Transactions in financial assets and liabilities		490,189	13,294	21,377	33,607	18,439	158,492	47,574	51,108	54,426	8,329	28,564	75,862	(10,680)	500,372
Total national government revenue		337,960,189	17,812,387	22,293,855	35,313,636	21,557,770	25,027,521	35,829,109	23,731,370	25,558,717	41,583,524	25,878,118	28,415,577	44,289,770	347,291,354
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5															
Total national government revenue		17,812,387	22,293,855	35,313,636	21,557,770	25,027,521	35,829,109	23,731,370	25,558,717	41,583,524	25,878,118	28,415,577	44,289,770	347,291,354	
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)	27,470	(7,397)	23,725	90,326	(19,867)	
Revenue collected on behalf of the Provincial Authorities		5,187	4,022	4,138	4,510	3,954	4,625	3,079	4,313	11,618	2,210	1,626	1,805	51,087	
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	525,234	536,591	487,912	520,473	5,906,018	
Total net revenue according to the accounting records of SARS		17,643,490	23,425,533	35,711,950	21,658,598	25,856,571	36,079,316	24,459,049	26,005,503	42,147,846	26,409,522	28,928,840	45,405,253	353,731,471	
Cash balance National Revenue Fund		(39,997)	(75,643)	(1,178,375)	1,101,007	(392,690)	(365,736)	1,213,127	(121,304)	(928,131)	869,927	(1,270,359)	1,162,444	(25,730)	
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)	(4,336)	(11,622)	(2,212)	(1,627)	(54,215)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(450,120)	(485,447)	(481,645)	(478,285)	(486,260)	(478,796)	(495,825)	(524,033)	(512,785)	(561,221)	(480,149)	(501,805)	(5,928,233)	
Other departments: Customs and Excise excluded from SARS revenue		(176)	(528)	(608)	(535)	(569)	(542)	(668)	(607)	(800)	(525)	(558)	(622)	(6,738)	
Recovery of criminal assets added as part of cash revenue in statement 5		528	48	280	301	2,159	131	2,179	37	2,714	14,909	462	2,184	25,032	
Other Receipts		-	-	-	6,777	(6,777)	640	(640)	-	-	(398)	-	3,074	2,676	
Revenue collected according to statement 5		17,148,792	22,878,804	34,047,584	22,283,692	24,967,925	35,231,074	25,171,881	25,356,546	40,704,508	26,720,592	27,166,024	46,068,841	347,746,263	

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