

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

Source of revenue	2005/06			2004/05		
	Annual Budget R'000	June R'000	Year to date R'000	Preliminary Outcome R'000	June R'000	Unaudited Fiscal year R'000
<b>Taxes on income, profits and capital gains</b>	<b>200,855,000</b>	<b>27,395,020</b>	<b>52,051,395</b>	<b>195,595,737</b>	<b>22,788,224</b>	<b>42,956,495</b>
Income tax on persons and individuals	117,640,000	9,067,193	28,383,318	111,909,604	8,127,062	24,496,396
Tax on corporate income						
Companies	69,615,000	17,779,754	19,488,433	71,837,833	13,701,983	15,100,157
Secondary tax on companies	8,700,000	365,974	2,988,077	7,463,724	806,319	2,062,577
Tax on retirement funds	4,900,000	182,099	1,191,567	4,384,576	152,860	1,297,365
<b>Taxes on payroll and workforce</b>	<b>4,908,000</b>	<b>385,748</b>	<b>1,179,430</b>	<b>4,442,106</b>	<b>341,806</b>	<b>1,039,543</b>
Skills development levy	4,908,000	385,748	1,179,430	4,442,106	341,806	1,039,543
<b>Taxes on property</b>	<b>9,820,000</b>	<b>899,936</b>	<b>2,575,716</b>	<b>9,012,632</b>	<b>742,334</b>	<b>2,077,226</b>
Estate, inheritance and gift taxes						
Donations tax	30,000	2,663	8,885	25,187	1,621	6,857
Estate duty	540,000	58,826	147,012	506,914	45,292	100,218
Taxes on financial and capital transactions						
Marketable securities tax	1,300,000	115,645	360,544	1,365,903	100,048	325,985
Transfer duties	7,950,000	722,802	2,059,275	7,114,628	595,373	1,644,166
<b>Domestic taxes on goods and services</b>	<b>143,091,300</b>	<b>11,342,881</b>	<b>31,918,778</b>	<b>131,365,465</b>	<b>10,503,735</b>	<b>28,866,169</b>
Value added tax	105,975,000	8,590,775	23,457,095	98,085,753	7,878,611	21,383,597
Specific excise duties	<b>14,509,300</b>	<b>1,086,858</b>	<b>3,191,996</b>	<b>13,010,004</b>	<b>1,083,747</b>	<b>2,874,799</b>
Beer	4,510,000	320,116	890,213	3,963,390	287,844	844,628
Sorghum beer and sorghum flour	40,000	3,500	11,537	42,552	3,202	9,861
Wine and other fermented beverages	810,000	62,771	189,289	739,748	52,113	148,728
Mineral water	-	-	-	-	-	5
Spirits	1,860,000	135,667	416,642	1,507,530	150,065	385,617
Cigarettes and cigarette tobacco	5,897,800	456,675	1,374,009	5,374,356	499,613	1,220,339
Pipe tobacco and cigars	402,200	34,777	102,097	363,530	24,546	68,770
Petroleum products	819,300	65,360	200,217	802,309	66,364	194,678
Revenue from neighbouring countries	170,000	7,992	7,992	216,589	-	2,173
Ad valorem excise duties	1,190,000	1,136	242,391	1,015,183	59	203,104
Levies on fuel	20,650,000	1,616,873	4,801,865	18,702,676	1,511,562	4,303,181
Taxes on specific services						
Levy on financial services	-	-	(48)	(2,807)	-	57
Taxes on use of goods and permission to use goods or to perform activities						
Air departure tax	462,000	32,431	106,871	412,175	29,756	101,431
Plastic bag levy	90,000	14,808	15,396	41,215	-	-
Mining leases and ownership						
Other mines	110,000	-	103,212	1,418	-	-
Other						
Universal Service Fund	105,000	-	-	99,848	-	-
<b>Taxes on international trade and transactions</b>	<b>13,200,000</b>	<b>1,443,718</b>	<b>3,407,894</b>	<b>13,337,305</b>	<b>960,276</b>	<b>2,637,959</b>
Import duties						
Customs duties	13,000,000	1,321,351	3,163,508	12,801,590	912,049	2,344,665
Ordinary levy	-	-	-	103	-	-
Other						
Miscellaneous customs and excise receipts	200,000	122,367	244,380	534,804	48,227	293,294
Diamond export duties	-	-	6	808	-	-

**NATIONAL REVENUE FUND**  
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	Annual Budget R'000	June R'000	Year to date R'000	Preliminary Outcome R'000	June R'000	Unaudited Fiscal year R'000
<b>Other taxes</b>	<b>900,000</b>	<b>96,726</b>	<b>246,924</b>	<b>1,165,269</b>	<b>98,331</b>	<b>302,113</b>
Stamp duties and fees	900,000	96,726	246,924	1,165,269	98,331	302,113
Unallocated tax revenue 1), 4)	-	606,510	585,143	(512,173)	(359,146)	(337,997)
<b>Total tax revenue (gross)</b>	<b>372,774,300</b>	<b>42,170,539</b>	<b>91,965,280</b>	<b>354,406,341</b>	<b>35,075,560</b>	<b>77,541,508</b>
<b>Less: SACU payments</b> 5)	<b>12,052,901</b>	<b>-</b>	<b>3,041,889</b>	<b>13,327,792</b>	<b>-</b>	<b>3,331,948</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>360,721,399</b>	<b>42,170,539</b>	<b>88,923,391</b>	<b>341,078,549</b>	<b>35,075,560</b>	<b>74,209,560</b>
<b>Departmental revenue</b> 6)	<b>9,148,091</b>	<b>559,551</b>	<b>1,280,054</b>	<b>6,212,805</b>	<b>238,076</b>	<b>1,210,318</b>
Sales of goods and services other than capital assets						
Administrative fees	1,340,000	303,597	378,207	1,606,762	88,364	153,824
Other sales	495,000	36,028	133,314	451,347	29,440	79,577
Selling of scrap or waste	170,000	302	601	150,010	361	939
Transfers received	4,800	50	242	3,121	-	-
Fines penalties and forfeits	2,815,000	22,806	73,163	386,086	21,128	59,021
Foreign exchange amnesty proceeds	2,400,000	-	-	-	-	-
Other	415,000	22,806	73,163	386,086	21,128	59,021
Interest, dividends and rent on land						
Interest	2,082,332	168,688	468,411	1,857,389	53,375	191,145
Dividends	1,430,269	(42)	61,787	1,099,747	-	582,333
Rent on land	165,000	3,983	59,421	132,608	5,282	67,016
Sale of capital assets	130,000	1,308	6,159	25,363	6,519	8,195
Transactions in financial assets and liabilities	515,690	22,831	98,749	500,372	33,607	68,268
<b>Total national government revenue</b>	<b>369,869,490</b>	<b>42,730,090</b>	<b>90,203,445</b>	<b>347,291,354</b>	<b>35,313,636</b>	<b>75,419,878</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>42,730,090</b>	<b>90,203,445</b>	<b>347,291,354</b>	<b>35,313,636</b>	<b>75,419,878</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(130,073)	(182,366)	(19,867)	(78,347)	(40,032)
Revenue collected on behalf of the Provincial Authorities		885	2,729	51,087	4,138	13,347
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	502,879	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		521,346	1,544,963	5,906,018	472,523	1,387,781
<b>Total net revenue</b>		<b>43,122,248</b>	<b>91,568,771</b>	<b>353,731,471</b>	<b>35,711,950</b>	<b>76,780,974</b>
Cash balance National Revenue Fund		(1,299,052)	(1,442,788)	(25,730)	(1,178,375)	(1,294,016)
Provincial revenue collected by SARS and transferred by National Treasury for May		(841)	(3,620)	(54,215)	(4,018)	(14,110)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(512,969)	(1,545,655)	(5,926,233)	(481,645)	(1,397,212)
Other departments: Customs and Excise excluded from SARS revenue		(546)	(1,841)	(6,738)	(608)	(1,312)
Recovery of criminal assets added as part of cash revenue in statement 5		743	6,072	25,032	280	856
Other Receipts		-	-	2,676	-	-
<b>Revenue collected according to statement 5</b>		<b>41,309,583</b>	<b>88,580,939</b>	<b>347,746,263</b>	<b>34,047,584</b>	<b>74,075,180</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