

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	2005/06					
	Annual Budget R'000	April R'000	May R'000	June R'000	July R'000	Year to date R'000
Taxes on income, profits and capital gains	200,855,000	12,240,970	12,420,117	27,390,308	13,908,149	65,959,544
Income tax on persons and individuals	117,640,000	9,677,857	9,638,827	9,066,634	9,341,897	37,725,215
Tax on corporate income						
Companies	69,615,000	855,873	856,959	17,775,601	3,197,907	22,686,340
Secondary tax on companies	8,700,000	1,701,525	920,578	365,974	1,358,549	4,346,626
Tax on retirement funds	4,900,000	5,715	1,003,753	182,099	9,796	1,201,363
Taxes on payroll and workforce	4,908,000	394,065	399,617	385,748	394,637	1,574,067
Skills development levy	4,908,000	394,065	399,617	385,748	394,637	1,574,067
Taxes on property	9,820,000	848,782	826,998	899,936	887,975	3,463,691
Estate, inheritance and gift taxes						
Donations tax	30,000	4,206	2,016	2,663	1,802	10,687
Estate duty	540,000	32,921	55,265	58,826	51,015	198,027
Taxes on financial and capital transactions						
Marketable securities tax	1,300,000	144,481	100,418	115,645	162,877	523,421
Transfer duties	7,950,000	667,174	669,299	722,802	672,281	2,731,556
Domestic taxes on goods and services	143,091,300	8,687,281	11,888,616	11,342,881	13,124,235	45,043,013
Value added tax	105,975,000	5,624,006	9,242,314	8,590,775	10,203,827	33,660,922
Specific excise duties	14,509,300	1,255,966	849,172	1,086,858	979,316	4,171,312
Beer	4,510,000	200,914	369,183	320,116	301,883	1,192,096
Sorghum beer and sorghum flour	40,000	4,020	4,017	3,500	542	12,079
Wine and other fermented beverages	810,000	66,045	60,473	62,771	66,103	255,392
Mineral water	-	-	-	-	-	-
Spirits	1,860,000	157,197	123,778	135,667	92,399	509,041
Cigarettes and cigarette tobacco	5,897,800	700,792	216,542	456,675	414,209	1,788,218
Pipe tobacco and cigars	402,200	60,769	6,551	34,777	39,895	141,992
Petroleum products	819,300	66,229	68,628	65,360	64,285	264,502
Revenue from neighbouring countries	170,000	-	-	7,992	-	7,992
Ad valorem excise duties	1,190,000	237,539	3,716	1,136	302,767	545,158
Levies on fuel	20,650,000	1,531,155	1,653,837	1,616,873	1,604,907	6,406,772
Taxes on specific services						
Levy on financial services	-	(48)	-	-	-	(48)
Taxes on use of goods and permission to use goods or to perform activities						
Air departure tax	462,000	38,372	36,068	32,431	32,403	139,274
Plastic bag levy	90,000	282	306	14,808	1,015	16,411
Mining leases and ownership						
Other mines	110,000	9	103,203	-	-	103,212
Other						
Universal Service Fund	105,000	-	-	-	-	-
Taxes on international trade and transactions	13,200,000	1,180,569	783,607	1,443,718	1,641,203	5,049,097
Import duties						
Customs duties	13,000,000	709,383	1,132,774	1,321,351	1,445,521	4,609,029
Ordinary levy	-	-	-	-	-	-
Other						
Miscellaneous customs and excise receipts	200,000	471,180	(349,167)	122,367	195,682	440,062
Diamond export duties	-	6	-	-	-	6

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Schedule 1. Revenue continued page 2

Source of revenue	2005/06					
	Annual Budget R'000	April R'000	May R'000	June R'000	July R'000	Year to date R'000
Other taxes	900,000	70,512	79,686	96,726	67,909	314,833
Stamp duties and fees	900,000	70,512	79,686	96,726	67,909	314,833
Unallocated tax revenue 1), 4)	-	9,967	(36,046)	611,222	(794,549)	(209,406)
Total tax revenue (gross)	372,774,300	23,432,146	26,362,595	42,170,539	29,229,559	121,194,839
Less: SACU payments 5)	12,052,901	3,041,889	-	-	3,003,671	6,045,560
Total tax revenue (net of SACU payments)	360,721,399	20,390,257	26,362,595	42,170,539	26,225,888	115,149,279
Departmental revenue 6)	9,148,091	390,818	329,685	559,551	1,126,749	2,406,803
Sales of goods and services other than capital assets						
Administrative fees	1,340,000	32,952	41,658	303,597	91,531	469,738
Other sales	495,000	28,722	68,564	36,028	27,536	160,850
Selling of scrap or waste	170,000	312	(13)	302	331	932
Transfers received	4,800	192	-	50	3	245
Fines penalties and forfeits 7)	2,815,000	12,597	37,760	22,806	13,981	87,144
Interest, dividends and rent on land						
Interest	2,082,332	166,643	133,080	168,688	132,276	600,687
Dividends	1,430,269	60,000	1,829	(42)	828,192	889,979
Rent on land	165,000	43,855	11,583	3,983	2,284	61,705
Sale of capital assets	130,000	322	4,529	1,308	3,445	9,604
Transactions in financial assets and liabilities	515,690	45,223	30,695	22,831	27,170	125,919
Total national government revenue	369,869,490	20,781,075	26,692,280	42,730,090	27,352,637	117,556,082
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5						
Total national government revenue		20,781,075	26,692,280	42,730,090	27,352,637	117,556,082
Departmental revenue received but not yet paid to the National Revenue Fund		(154,073)	101,780	(130,073)	62,024	(120,342)
Revenue collected on behalf of the Provincial Authorities		1,002	842	885	662	3,391
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		500,495	523,122	521,346	513,730	2,058,693
Total net revenue		21,128,499	27,318,024	43,122,248	27,929,053	119,497,824
Cash balance National Revenue Fund		(64,229)	(79,507)	(1,299,052)	1,254,275	(188,513)
Provincial revenue collected by SARS and transferred by National Treasury		(1,777)	(1,002)	(841)	(885)	(4,505)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(505,176)	(527,510)	(512,969)	(521,228)	(2,066,883)
Other departments: Customs and Excise excluded from SARS revenue		(722)	(573)	(546)	(588)	(2,429)
Recovery of criminal assets added as part of cash revenue in statement 5		2,433	2,896	743	2,132	8,204
Other Receipts		-	-	-	-	-
Revenue collected according to statement 5		20,559,028	26,712,328	41,309,583	28,662,759	117,243,698

- 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
7) The Annual Budget includes foreign exchange amnesty proceeds. The actual collection is reflected on Schedule 3.