

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	August R'000	September R'000	Year to date R'000
Taxes on income, profits and capital gains	200,855,000	12,240,980	12,420,136	28,226,210	13,073,465	14,531,563	26,427,587	106,919,941
Income tax on persons and individuals	117,640,000	9,677,867	9,638,846	9,066,898	9,342,164	10,481,956	11,380,861	59,588,592
Tax on corporate income								
Companies	69,615,000	855,873	856,959	18,611,239	2,362,956	3,188,402	12,905,889	38,781,318
Secondary tax on companies	8,700,000	1,701,525	920,578	365,974	1,358,549	853,002	1,161,615	6,361,243
Tax on retirement funds	4,950,000	5,715	1,003,753	182,099	9,796	8,203	979,222	2,188,788
Taxes on payroll and workforce	4,908,000	394,065	399,617	385,748	394,637	392,455	411,506	2,378,028
Skills development levy	4,908,000	394,065	399,617	385,748	394,637	392,455	411,506	2,378,028
Taxes on property	9,820,000	848,782	826,998	899,936	887,975	1,006,336	863,825	5,333,852
Estate, inheritance and gift taxes								
Donations tax	30,000	4,206	2,016	2,663	1,802	1,344	2,503	14,534
Estate duty	540,000	32,921	55,265	58,826	51,015	58,729	57,057	313,813
Taxes on financial and capital transactions								
Marketable securities tax	1,300,000	144,481	100,418	115,645	162,877	152,532	151,329	827,282
Transfer duties	7,950,000	667,174	669,299	722,802	672,281	793,731	652,936	4,178,223
Domestic taxes on goods and services	143,091,300	8,687,281	11,888,616	11,342,881	13,124,235	10,738,992	12,298,041	68,080,046
Value added tax	105,975,000	5,624,006	9,242,314	8,590,775	10,203,827	7,993,417	9,274,594	50,928,933
Specific excise duties	14,509,300	1,255,966	849,172	1,086,858	979,316	996,418	1,228,404	6,396,134
Beer	4,510,000	200,914	369,183	320,116	301,883	358,936	379,450	1,930,482
Sorghum beer and sorghum flour	40,000	4,020	4,017	3,500	542	6,846	4,179	23,104
Wine and other fermented beverages	810,000	66,045	60,473	62,771	66,103	5,976	66,626	327,994
Mineral water	-	-	-	-	-	-	-	-
Spirits	1,860,000	157,197	123,778	135,667	92,399	97,656	104,981	711,678
Cigarettes and cigarette tobacco	5,897,800	700,792	216,542	456,675	414,209	424,222	577,885	2,790,325
Pipe tobacco and cigars	402,200	60,769	6,551	34,777	39,895	29,850	25,342	197,184
Petroleum products	819,300	66,229	68,628	65,360	64,285	70,079	69,941	404,522
Revenue from neighbouring countries	170,000	-	-	7,992	-	2,853	-	10,845
Ad valorem excise duties	1,190,000	237,539	3,716	1,136	302,767	3,482	104	548,744
Levies on fuel	20,650,000	1,531,155	1,653,837	1,616,873	1,604,907	1,723,213	1,739,359	9,869,344
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	22,281	41,631	203,186
Plastic bag levy	90,000	282	306	14,808	1,015	181	13,949	30,541
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	1,476,126	1,767,162	8,292,385
Import duties								
Customs duties	13,000,000	709,383	1,132,774	1,321,351	1,445,521	1,573,530	1,833,662	8,016,221
Ordinary levy	-	-	-	-	-	-	-	-
Other								
Miscellaneous customs and excise receipts	200,000	471,180	(349,167)	122,367	195,682	(97,404)	(67,018)	275,640
Diamond export duties	-	6	-	-	-	-	518	524

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Source of revenue	2005/06							
	Annual Budget R'000	April R'000	May R'000	June R'000	July R'000	August R'000	September R'000	Year to date R'000
Other taxes	900,000	70,512	79,686	96,726	67,909	121,274	50,644	486,751
Stamp duties and fees	900,000	70,512	79,686	96,726	67,909	121,274	50,644	486,751
Unallocated tax revenue 1), 4)	-	9,956	(36,064)	(224,682)	40,135	211,111	697,876	698,332
Total tax revenue (gross)	372,774,300	23,432,145	26,362,596	42,170,537	29,229,559	28,477,857	42,516,641	192,189,335
Less: SACU payments 5)	12,052,901	3,041,889	-	-	3,003,671	697,340	-	6,742,900
Total tax revenue (net of SACU payments)	360,721,399	20,390,256	26,362,596	42,170,537	26,225,888	27,780,517	42,516,641	185,446,435
Departmental revenue 6)	9,148,091	390,818	329,685	559,551	1,126,749	1,460,200	931,064	4,798,067
Sales of goods and services other than capital assets								
Administrative fees	1,340,000	32,952	41,658	303,597	91,531	189,456	297,183	956,377
Other sales	495,000	28,722	68,564	36,028	27,536	26,093	26,711	213,654
Selling of scrap or waste	170,000	312	(13)	302	331	149	134,434	135,515
Transfers received	4,800	192	-	50	3	1,300	511	2,056
Fines penalties and forfeits 7)	2,815,000	12,597	37,760	22,806	13,981	17,183	14,177	118,504
Interest, dividends and rent on land								
Interest	2,082,332	166,643	133,080	168,688	132,276	188,663	176,820	966,170
Dividends	1,430,269	60,000	1,829	(42)	828,192	986,492	220,067	2,096,538
Rent on land	165,000	43,855	11,583	3,983	2,284	19,381	1,293	82,379
Sale of capital assets	130,000	322	4,529	1,308	3,445	1,320	38,256	49,180
Transactions in financial assets and liabilities	515,690	45,223	30,695	22,831	27,170	30,163	21,612	177,694
Total national government revenue	369,869,490	20,781,074	26,692,281	42,730,088	27,352,637	29,240,717	43,447,705	190,244,502
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5								
Total national government revenue		20,781,074	26,692,281	42,730,088	27,352,637	29,240,717	43,447,705	190,244,502
Departmental revenue received but not yet paid to the National Revenue Fund		(154,073)	101,780	(130,073)	62,024	(122,516)	151,311	(91,547)
Revenue collected on behalf of the Provincial Authorities		1,002	842	885	662	869	881	5,141
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		500,495	523,122	521,346	513,730	531,156	532,078	3,121,927
Total net revenue		21,128,498	27,318,025	43,122,246	27,929,053	29,650,226	44,131,975	193,280,023
Cash balance National Revenue Fund		(64,228)	(79,508)	(1,299,050)	1,254,275	(448,952)	(512,105)	(1,149,568)
Provincial revenue collected by SARS and transferred by National Treasury		(1,777)	(1,002)	(841)	(885)	(662)	(869)	(6,036)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(505,176)	(527,510)	(512,969)	(521,228)	(532,037)	(532,547)	(3,131,467)
Other departments: Customs and Excise excluded from SARS revenue		(722)	(573)	(546)	(588)	(588)	8,291	5,274
Recovery of criminal assets added as part of cash revenue in statement 5		2,433	2,896	743	2,132	288	2,612	11,104
Other Receipts		-	-	-	-	12,950	-	12,950
Revenue collected according to statement 5		20,559,028	26,712,328	41,309,583	28,662,759	28,681,225	43,097,357	189,022,280

- 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