

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	1)	2005/06			2004/05		
		Revised Estimate R'000	October R'000	Year to date R'000	Audited Outcome R'000	October R'000	Year to date R'000
Taxes on income, profits and capital gains		220,400,000	15,055,503	121,975,444	195,219,114	12,998,680	102,412,510
Income tax on persons and individuals		126,000,000	10,364,784	69,953,376	111,696,560	9,307,520	61,846,636
Tax on corporate income							
Companies		80,000,000	3,570,280	42,351,598	71,629,360	2,965,420	33,951,122
Secondary tax on companies		10,200,000	1,077,698	7,438,941	7,487,073	678,749	4,350,535
Tax on retirement funds		4,200,000	42,741	2,231,529	4,406,121	46,991	2,264,217
Taxes on payroll and workforce		5,000,000	394,454	2,772,482	4,443,296	356,319	2,470,194
Skills development levy		5,000,000	394,454	2,772,482	4,443,296	356,319	2,470,194
Taxes on property		10,960,000	981,713	6,315,565	9,012,634	763,872	4,969,519
Estate, inheritance and gift taxes							
Donations tax		30,000	2,433	16,967	25,189	3,518	15,862
Estate duty		580,000	36,394	350,207	506,914	49,613	258,423
Taxes on financial and capital transactions							
Marketable securities tax		1,650,000	199,635	1,026,917	1,365,902	116,497	740,141
Transfer duties		8,700,000	743,251	4,921,474	7,114,629	594,244	3,955,093
Domestic taxes on goods and services		152,365,000	12,847,039	80,927,085	131,981,992	11,008,442	70,838,212
Value added tax		115,000,000	9,663,193	60,592,126	98,157,875	8,173,573	52,542,663
Specific excise duties		14,700,000	1,194,920	7,591,054	13,066,653	961,512	6,789,060
Beer		4,450,000	339,476	2,269,958	3,963,493	283,531	2,036,455
Sorghum beer and sorghum flour		45,000	3,968	27,072	42,448	483	17,300
Wine and other fermented beverages		860,000	68,298	396,292	739,748	54,096	313,247
Mineral water		-	-	-	-	208	217
Spirits		1,900,000	98,163	809,841	1,507,530	118,748	789,163
Cigarettes and cigarette tobacco		6,070,000	443,929	3,234,254	5,348,515	392,912	2,932,556
Pipe tobacco and cigars		400,000	27,527	224,711	389,370	35,624	202,019
Petroleum products		820,000	114,204	518,726	802,312	67,212	458,995
Revenue from neighbouring countries		155,000	99,355	110,200	273,237	8,698	39,108
Ad valorem excise duties		1,280,000	315,359	864,103	1,015,184	239,004	672,537
Levies on fuel		20,600,000	1,632,449	11,501,793	19,190,431	1,599,776	10,588,870
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		440,000	39,786	242,972	412,176	33,236	231,763
Plastic bag levy		90,000	1,332	31,873	41,214	1,341	11,845
Mining leases and ownership							
Other mines		150,000	-	103,212	1,418	-	1,417
Other							
Universal Service Fund		105,000	-	-	99,848	-	-
Taxes on international trade and transactions		16,250,000	1,975,343	10,267,728	13,286,502	1,442,392	7,189,850
Import duties							
Customs duties		15,900,000	1,682,989	9,699,210	12,888,364	1,226,543	6,410,117
Ordinary levy		-	-	-	103	-	-
Other							
Miscellaneous customs and excise receipts		350,000	292,354	567,994	397,227	215,199	779,083
Diamond export duties		-	-	524	808	650	650

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Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	October R'000	Year to date R'000	Audited Outcome R'000	October R'000	Year to date R'000
Other taxes	960,000	48,305	535,056	1,167,655	121,889	662,470
Stamp duties and fees	960,000	48,305	535,056	1,167,655	121,889	662,470
Unallocated tax revenue 1), 4)	-	(650,796)	47,536	(130,927)	24,254	(433,070)
Total tax revenue (gross)	405,935,000	30,651,561	222,840,896	354,980,266	26,715,848	188,109,685
Less: SACU payments 5)	14,144,921	3,701,010	10,443,910	13,327,791	3,331,948	9,995,844
Total tax revenue (net of SACU payments)	391,790,079	26,950,551	212,396,986	341,652,475	23,383,900	178,113,841
Departmental revenue 6)	8,296,000	273,501	5,071,568	6,201,930	347,471	3,451,807
Sales of goods and services other than capital assets				7) 2,343,569	138,886	1,313,936
Administrative fees	1,680,300	46,757	1,003,134			
Other sales	484,500	19,212	232,866			
Selling of scrap or waste	151,100	104	135,619			
Transfers received	4,800	-	2,056	85,898	140	1,174
Fines penalties and forfeits	421,000	17,891	136,395	387,846	24,934	142,008
Interest, dividends and rent on land				7) 3,076,695	131,523	1,629,259
Interest	2,681,000	127,678	1,093,848			
Dividends	2,216,800	-	2,096,538			
Rent on land	100,300	8,376	90,755			
Sale of capital assets	78,500	702	49,882	30,186	880	21,549
Transactions in financial assets and liabilities	477,700	52,781	230,475	277,736	51,108	343,881
Total national government revenue	400,086,079	27,224,052	217,468,554	347,854,405	23,731,371	181,565,648
Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5						
Total national government revenue		27,224,052	217,468,554	347,854,405	23,731,371	181,565,648
Departmental revenue received but not yet paid to the National Revenue Fund		2,001	(89,546)	(22,517)	235,261	(82,377)
Revenue collected on behalf of the Provincial Authorities		1,291	6,432	51,057	3,079	29,515
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		543,726	3,665,653	5,911,015	489,339	3,321,722
Total net revenue		27,771,070	221,051,093	353,793,960	24,459,050	184,834,508
Cash balance National Revenue Fund		1,345,031	195,463	(88,265)	1,213,126	261,692
Provincial revenue collected by SARS and transferred by National Treasury for September 2005		(851)	(6,887)	(54,215)	(4,641)	(31,368)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(543,344)	(3,674,811)	(5,926,233)	(495,625)	(3,336,180)
Other departments: Customs and Excise excluded from SARS revenue		(577)	4,697	(6,692)	(668)	(3,626)
Recovery of criminal assets added as part of cash revenue in statement 5		2,292	13,396	25,032	1,279	4,726
Other Receipts		-	12,950	2,676	(640)	-
Revenue collected according to statement 5		28,573,621	217,595,901	347,746,263	25,171,881	181,729,752

- 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) Audited detailed classification figures not available yet

