

NATIONAL REVENUE FUND
Schedule 1. Revenue

Source of revenue	Revised Estimate R'000	2005/06									
		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	Year to date R'000
Taxes on income, profits and capital gains	220,400,000	12,240,982	12,420,136	28,226,211	13,073,467	14,531,614	27,139,696	14,345,989	14,060,913	31,132,682	167,171,690
Income tax on persons and individuals	126,000,000	9,677,869	9,638,846	9,066,899	9,342,166	10,481,973	11,383,414	10,364,154	9,682,852	11,401,619	91,039,792
Tax on corporate income											
Companies	80,000,000	855,873	856,959	18,611,239	2,362,956	3,188,436	13,615,445	2,861,396	2,135,271	19,062,450	63,550,025
Secondary tax on companies	10,200,000	1,701,525	920,578	365,974	1,358,549	853,002	1,161,615	1,077,698	1,070,561	522,507	9,032,009
Tax on retirement funds	4,200,000	5,715	1,003,753	182,099	9,796	8,203	979,222	42,741	1,172,229	146,106	3,549,864
Taxes on payroll and workforce	5,000,000	394,065	399,617	385,748	394,637	392,455	411,506	394,454	409,319	457,220	3,639,021
Skills development levy	5,000,000	394,065	399,617	385,748	394,637	392,455	411,506	394,454	409,319	457,220	3,639,021
Taxes on property	10,960,000	848,782	826,998	899,936	887,975	1,006,336	863,825	981,713	1,084,595	763,762	8,163,922
Estate, inheritance and gift taxes											
Donations tax	30,000	4,206	2,016	2,663	1,802	1,344	2,503	2,433	4,431	3,508	24,906
Estate duty	580,000	32,921	55,265	58,826	51,015	58,729	57,057	36,394	65,881	45,060	461,148
Taxes on financial and capital transactions											
Marketable securities tax	1,650,000	144,481	100,418	115,645	162,877	152,532	151,329	199,635	161,444	159,896	1,348,257
Transfer duties	8,700,000	667,174	669,299	722,902	672,281	793,731	652,936	743,251	852,839	555,298	6,329,611
Domestic taxes on goods and services	152,365,000	8,687,281	11,888,616	11,342,881	13,124,235	10,738,992	12,298,041	12,847,039	13,291,106	12,905,928	107,124,119
Value added tax	115,000,000	5,624,006	9,242,314	8,590,775	10,203,827	7,993,417	9,274,594	9,663,193	10,382,285	9,765,245	80,739,656
Specific excise duties	14,700,000	1,255,966	849,172	1,086,858	979,316	996,418	1,228,404	1,194,920	1,201,986	1,412,764	10,205,804
Beer	4,450,000	200,914	369,183	320,116	301,883	358,936	379,450	339,476	405,859	436,389	3,111,206
Sorghum beer and sorghum flour	45,000	4,020	4,017	3,500	542	6,846	4,179	3,968	4,041	3,967	35,080
Wine and other fermented beverages	860,000	66,045	60,473	62,771	66,103	5,976	66,626	68,298	71,292	80,129	547,713
Mineral water	-	-	-	-	-	-	-	-	-	-	-
Spirits	1,900,000	157,197	123,778	135,667	92,399	97,656	104,981	98,163	142,956	147,181	1,099,978
Cigarettes and cigarette tobacco	6,070,000	700,792	216,542	456,675	414,209	424,222	577,885	443,929	466,489	617,441	4,318,184
Pipe tobacco and cigars	400,000	60,769	6,551	34,777	39,895	29,850	25,342	27,527	32,534	30,963	288,208
Petroleum products	820,000	66,229	68,628	65,360	64,285	70,079	69,941	114,204	65,741	67,139	651,606
Revenue from neighbouring countries	155,000	-	-	7,992	-	2,853	-	99,355	13,074	30,555	153,829
Ad valorem excise duties	1,280,000	237,539	3,716	1,136	302,767	3,482	104	315,359	393	73	864,569
Levies on fuel	20,600,000	1,531,155	1,653,837	1,616,873	1,604,907	1,723,213	1,739,359	1,632,449	1,667,478	1,684,593	14,853,864
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	440,000	38,372	36,068	32,431	32,403	22,281	41,631	39,786	38,940	29,782	311,694
Plastic bag levy	90,000	282	306	14,808	1,015	181	13,949	1,332	24	13,471	45,368
Mining leases and ownership											
Other mines	150,000	9	103,203	-	-	-	-	-	-	-	103,212
Other											
Universal Service Fund	105,000	-	-	-	-	-	-	-	-	-	-
Taxes on international trade and transactions	16,250,000	1,180,569	783,607	1,443,718	1,641,203	1,476,126	1,767,162	1,975,343	1,841,165	1,540,506	13,649,399
Import duties											
Customs duties	15,900,000	709,383	1,132,774	1,321,351	1,445,521	1,573,530	1,833,662	1,682,989	1,860,339	1,734,599	13,294,148
Ordinary levy	-	-	-	-	-	-	-	-	-	-	-
Other											
Miscellaneous customs and excise receipts	350,000	471,180	(349,167)	122,367	195,682	(97,404)	(67,018)	292,354	(19,174)	(194,093)	354,727
Diamond export duties	-	6	-	-	-	-	518	-	-	-	524

NATIONAL REVENUE FUND
Schedule 1. Revenue continued page 2

Source of revenue	2005/06										
	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	Year to date R'000
Other taxes	960 000	70 512	79 686	96 726	67 909	121 274	50 644	48 305	65 751	54 827	655 634
Stamp duties and fees	960 000	70 512	79 686	96 726	67 909	121 274	50 644	48 305	65 751	54 827	655 634
Unallocated tax revenue	-	9,954	(36,064)	(224,683)	40,133	211,060	(14,233)	58,718	(10,194)	(95,302)	(60,611)
Total tax revenue (gross)	405,935,000	23,432,145	26,362,596	42,170,537	29,229,559	28,477,857	42,516,641	30,651,561	30,742,655	46,759,623	300,343,174
Less: SACU payments	14,144,921	3,041,889	-	-	3,003,671	697,340	-	3,701,010	-	-	10,443,910
Total tax revenue (net of SACU payments)	391,790,079	20,390,256	26,362,596	42,170,537	26,225,888	27,780,517	42,516,641	26,950,551	30,742,655	46,759,623	289,899,264
Departmental revenue	8,296,000	390,818	329,685	559,551	1,126,749	1,460,200	931,064	273,501	774,566	503,207	6,349,341
Sales of goods and services other than capital assets											
Administrative fees	1,680,300	32,952	41,658	303,597	91,531	189,456	297,183	46,757	311,716	29,778	1,344,628
Other sales	484,500	28,722	68,564	36,028	27,536	26,093	26,711	19,212	32,690	25,936	291,492
Selling of scrap or waste	151,100	312	(13)	302	331	149	134,434	104	1,387	404	137,410
Transfers received	4,800	192	-	50	3	1,300	511	-	18	-	2,074
Fines penalties and forfeits	421,000	12,597	37,760	22,806	13,981	17,183	14,177	17,891	18,074	13,391	167,860
Interest, dividends and rent on land											
Interest	2,681,000	166,643	133,080	168,688	132,276	188,663	176,820	127,678	121,588	418,666	1,634,102
Dividends	2,216,800	60,000	1,829	(42)	828,192	986,492	220,067	-	-	-	2,096,538
Rent on land	100,300	43,855	11,583	3,983	2,284	19,381	1,293	8,376	10,415	1,101	102,271
Sale of capital assets	78,500	322	4,529	1,308	3,445	1,320	38,256	702	719	455	51,056
Transactions in financial assets and liabilities	477,700	45,223	30,695	22,831	27,170	30,163	21,612	52,781	277,959	13,476	521,910
Total national government revenue	400,086,079	20,781,074	26,692,281	42,730,088	27,352,637	29,240,717	43,447,705	27,224,052	31,517,221	47,262,830	296,248,605
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	27,224,052	31,517,221	47,262,830	296,248,605
Departmental revenue received but not yet paid to the National Revenue Fund		(154,073)	101,780	(130,073)	62,024	(122,516)	151,311	2,001	(220,420)	330,349	20,383
Revenue collected on behalf of the Provincial Authorities		1,002	842	885	862	869	881	1,291	3,151	11,855	21,438
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		500,495	523,122	521,346	513,730	531,156	532,078	543,726	586,308	643,787	4,895,748
Total net revenue		21,128,498	27,318,025	43,122,246	27,929,053	29,650,226	44,131,975	27,771,070	31,886,260	48,248,821	301,186,174
Cash balance National Revenue Fund		(64,228)	(79,508)	(1,299,050)	1,254,275	(448,952)	(512,105)	1,345,031	(488,583)	(215,335)	(508,455)
Provincial revenue collected by SARS and transferred by National Treasury for November 2005		(1,777)	(1,002)	(841)	(885)	(662)	(869)	(851)	(1,320)	(3,146)	(11,353)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(505,176)	(527,510)	(512,969)	(521,228)	(532,037)	(532,547)	(543,344)	(571,864)	(555,923)	(4,802,598)
Other departments: Customs and Excise excluded from SARS revenue		(722)	(573)	(546)	(588)	(588)	8,291	(577)	(593)	(659)	3,445
Recovery of criminal assets added as part of cash revenue in statement 5		2,433	2,896	743	2,132	288	2,612	2,292	873	3,386	17,655
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	28,573,621	30,824,773	47,477,144	295,897,818

- 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