

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

Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	December R'000	Year to date R'000	Audited Outcome R'000	December R'000	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>220,400,000</b>	<b>31,143,000</b>	<b>167,171,690</b>	<b>195,219,114</b>	<b>27,212,699</b>	<b>140,992,359</b>
Income tax on persons and individuals	126,000,000	11,406,011	91,039,792	111,696,560	9,799,626	80,251,219
Tax on corporate income						
Companies	80,000,000	19,068,376	63,550,025	71,629,360	16,747,077	51,556,011
Secondary tax on companies	10,200,000	522,507	9,032,009	7,487,073	471,105	5,715,915
Tax on retirement funds	4,200,000	146,106	3,549,864	4,406,121	194,891	3,469,214
<b>Taxes on payroll and workforce</b>	<b>5,000,000</b>	<b>457,220</b>	<b>3,639,021</b>	<b>4,443,296</b>	<b>412,710</b>	<b>3,243,032</b>
Skills development levy	5,000,000	457,220	3,639,021	4,443,296	412,710	3,243,032
<b>Taxes on property</b>	<b>10,960,000</b>	<b>763,762</b>	<b>8,163,922</b>	<b>9,012,634</b>	<b>657,738</b>	<b>6,552,554</b>
Estate, inheritance and gift taxes						
Donations tax	30,000	3,508	24,906	25,189	4,591	22,357
Estate duty	580,000	45,060	461,148	506,914	44,418	369,801
Taxes on financial and capital transactions						
Marketable securities tax	1,650,000	159,896	1,348,257	1,365,902	142,207	996,595
Transfer duties	8,700,000	555,298	6,329,611	7,114,629	466,522	5,163,801
<b>Domestic taxes on goods and services</b>	<b>152,365,000</b>	<b>12,905,928</b>	<b>107,124,119</b>	<b>131,981,992</b>	<b>11,664,307</b>	<b>93,707,433</b>
Value added tax	115,000,000	9,765,245	80,739,656	98,157,875	8,767,750	69,623,625
Specific excise duties	<b>14,700,000</b>	<b>1,412,764</b>	<b>10,205,804</b>	<b>13,066,653</b>	<b>1,226,481</b>	<b>9,191,155</b>
Beer	4,450,000	435,389	3,111,206	3,963,493	396,340	2,794,954
Sorghum beer and sorghum flour	45,000	3,967	35,080	42,448	6,420	30,617
Wine and other fermented beverages	860,000	80,129	547,713	739,748	69,973	442,534
Mineral water	-	-	-	-	-	217
Spirits	1,900,000	147,181	1,099,978	1,507,530	138,407	1,055,903
Cigarettes and cigarette tobacco	6,070,000	617,441	4,318,184	5,348,515	516,298	3,874,363
Pipe tobacco and cigars	400,000	30,963	288,208	389,370	30,983	267,085
Petroleum products	820,000	67,139	651,606	802,312	68,060	595,484
Revenue from neighbouring countries	155,000	30,555	153,829	273,237	-	129,998
Ad valorem excise duties	1,280,000	73	864,569	1,015,184	2,087	735,490
Levies on fuel	20,600,000	1,684,593	14,853,864	19,190,431	1,617,350	13,825,314
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	29,782	311,694	412,176	35,637	303,505
Plastic bag levy	90,000	13,471	45,368	41,214	15,002	26,870
Mining leases and ownership						
Other mines	150,000	-	103,212	1,418	-	1,417
Other						
Universal Service Fund	105,000	-	-	99,848	-	-
<b>Taxes on international trade and transactions</b>	<b>16,250,000</b>	<b>1,540,506</b>	<b>13,649,399</b>	<b>13,286,502</b>	<b>1,335,603</b>	<b>9,588,426</b>
Import duties						
Customs duties	15,900,000	1,734,599	13,294,148	12,888,364	1,280,668	9,046,496
Ordinary levy	-	-	-	103	-	-
Other						
Miscellaneous customs and excise receipts	350,000	(194,093)	354,727	397,227	54,935	541,280
Diamond export duties	-	-	524	808	-	650

**NATIONAL REVENUE FUND**  
**Schedule 1. Revenue continued page 2**

Source of revenue	2005/06			2004/05		
	Revised Estimate R'000	December R'000	Year to date R'000	Audited Outcome R'000	December R'000	Year to date R'000
<b>Other taxes</b>	<b>960,000</b>	<b>54,827</b>	<b>655,634</b>	<b>1,167,655</b>	<b>111,774</b>	<b>872,575</b>
Stamp duties and fees	960,000	54,827	655,634	1,167,655	111,774	872,575
Unallocated tax revenue	-	(105,620)	(60,611)	(130,927)	(105,814)	(527,175)
<b>Total tax revenue (gross)</b>	<b>405,935,000</b>	<b>46,759,623</b>	<b>300,343,174</b>	<b>354,980,266</b>	<b>41,289,017</b>	<b>254,429,204</b>
<b>Less: SACU payments</b>	<b>14,144,921</b>	<b>-</b>	<b>10,443,910</b>	<b>13,327,791</b>	<b>-</b>	<b>9,995,844</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>391,790,079</b>	<b>46,759,623</b>	<b>289,899,264</b>	<b>341,652,475</b>	<b>41,289,017</b>	<b>244,433,360</b>
<b>Departmental revenue</b>	<b>8,296,000</b>	<b>503,207</b>	<b>6,349,341</b>	<b>6,201,930</b>	<b>294,507</b>	<b>4,274,529</b>
Sales of goods and services other than capital assets						
Administrative fees	1,680,300	29,778	1,344,628	1,611,604	37,066	962,317
Other sales	484,500	25,936	291,492	448,075	25,617	370,782
Selling of scrap or waste	151,100	404	137,410	145,914	272	142,603
Transfers received	4,800	-	2,074	3,740	-	469
Fines penalties and forfeits	421,000	13,391	167,860	387,653	12,144	322,406
Interest, dividends and rent on land						
Interest	2,681,000	418,666	1,634,102	1,729,198	173,818	1,019,319
Dividends	2,216,800	-	2,096,538	1,086,414	30,000	913,797
Rent on land	100,300	1,101	102,271	107,768	4,965	111,648
Sale of capital assets	78,500	455	51,056	26,187	2,296	24,552
Transactions in financial assets and liabilities	477,700	13,476	521,910	655,377	8,329	406,636
<b>Total national government revenue</b>	<b>400,086,079</b>	<b>47,262,830</b>	<b>296,248,605</b>	<b>347,854,405</b>	<b>41,583,524</b>	<b>248,707,889</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>47,262,830</b>	<b>296,248,605</b>	<b>347,854,405</b>	<b>41,583,524</b>	<b>248,707,889</b>
Departmental revenue received but not yet paid to the National Revenue Fund		330,349	20,383	(22,517)	27,470	(126,520)
Revenue collected on behalf of the Provincial Authorities		11,855	21,438	51,057	11,618	45,446
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		643,787	4,895,748	5,911,015	525,234	4,361,042
<b>Total net revenue</b>		<b>48,248,821</b>	<b>301,186,174</b>	<b>353,793,960</b>	<b>42,147,846</b>	<b>252,987,857</b>
Cash balance National Revenue Fund		(215,335)	(508,455)	(88,265)	(928,131)	(787,743)
Provincial revenue collected by SARS and transferred by National Treasury for November 2005		(3,146)	(11,353)	(54,215)	(4,336)	(38,754)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(555,923)	(4,802,598)	(5,926,233)	(512,785)	(4,372,998)
Other departments: Customs and Excise excluded from SARS revenue		(659)	3,445	(6,692)	(800)	(5,033)
Recovery of criminal assets added as part of cash revenue in statement 5		3,386	17,655	25,032	2,714	7,477
Other Receipts		-	12,950	2,676	-	-
<b>Revenue collected according to statement 5</b>		<b>47,477,144</b>	<b>295,897,818</b>	<b>347,746,263</b>	<b>40,704,508</b>	<b>247,790,806</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