

NATIONAL REVENUE FUND  
Schedule 1. Revenue

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	January R'000	Year to date R'000
<b>Taxes on income, profits and capital gains</b>	<b>228,730,000</b>	<b>12,240,981</b>	<b>12,420,138</b>	<b>28,226,213</b>	<b>13,073,660</b>	<b>14,531,616</b>	<b>27,139,701</b>	<b>14,346,009</b>	<b>14,061,449</b>	<b>31,134,935</b>	<b>15,707,404</b>	<b>182,882,106</b>
Income tax on persons and individuals	126,460,000	9,677,868	9,638,847	9,066,900	9,342,209	10,481,975	11,383,418	10,364,173	9,683,263	11,403,296	11,275,116	102,317,065
Tax on corporate income												
Companies	85,920,000	855,873	856,960	18,611,240	2,363,106	3,188,436	13,615,446	2,861,397	2,135,396	19,063,026	3,321,841	66,872,721
Secondary tax on companies	11,850,000	1,701,525	920,578	365,974	1,358,549	853,002	1,161,615	1,077,698	1,070,561	522,507	1,109,768	10,141,777
Tax on retirement funds	4,500,000	5,715	1,003,753	182,099	9,796	8,203	979,222	42,741	1,172,229	146,106	679	3,550,543
<b>Taxes on payroll and workforce</b>	<b>5,000,000</b>	<b>394,065</b>	<b>399,617</b>	<b>385,748</b>	<b>394,637</b>	<b>392,455</b>	<b>411,506</b>	<b>394,454</b>	<b>409,319</b>	<b>457,220</b>	<b>466,219</b>	<b>4,105,240</b>
Skills development levy	5,000,000	394,065	399,617	385,748	394,637	392,455	411,506	394,454	409,319	457,220	466,219	4,105,240
<b>Taxes on property</b>	<b>11,120,000</b>	<b>848,782</b>	<b>826,998</b>	<b>899,936</b>	<b>887,975</b>	<b>1,006,336</b>	<b>863,825</b>	<b>981,713</b>	<b>1,084,595</b>	<b>763,762</b>	<b>832,153</b>	<b>8,996,075</b>
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	1,168	26,074
Estate duty	590,000	32,921	55,265	58,826	51,015	58,729	57,057	36,394	65,881	45,060	48,236	509,384
Taxes on financial and capital transactions												
Marketable securities tax	1,800,000	144,481	100,418	115,645	162,877	152,532	151,329	199,635	161,444	159,896	180,615	1,528,872
Transfer duties	8,700,000	667,174	669,299	722,802	672,281	793,731	652,936	743,251	852,839	555,298	602,134	6,931,745
<b>Domestic taxes on goods and services</b>	<b>152,370,000</b>	<b>8,687,281</b>	<b>11,888,616</b>	<b>11,342,881</b>	<b>13,124,235</b>	<b>10,738,992</b>	<b>12,298,041</b>	<b>12,847,039</b>	<b>13,291,106</b>	<b>12,905,928</b>	<b>14,618,173</b>	<b>121,742,292</b>
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	11,196,615	91,936,271
Specific excise duties	14,599,000	1,255,966	849,172	1,086,858	979,316	996,418	1,228,404	1,194,920	1,201,986	1,412,764	1,389,429	11,595,233
Beer	4,450,000	200,914	369,183	320,116	301,883	358,936	379,450	339,476	405,859	435,389	443,271	3,554,477
Sorghum beer and sorghum flour	45,000	4,020	4,017	3,500	542	6,846	4,179	3,968	4,041	3,967	4,129	39,209
Wine and other fermented beverages	650,000	66,045	60,473	62,771	66,103	5,976	66,626	68,298	71,292	80,129	92,692	640,405
Mineral water	-	-	-	-	-	-	-	-	-	-	-	-
Spirits	1,900,000	157,197	123,778	135,667	92,399	97,656	104,981	98,163	142,956	147,181	164,303	1,264,281
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	476,603	4,794,787
Pipe tobacco and cigars	350,000	60,769	6,551	34,777	39,895	29,850	25,342	27,527	32,534	30,963	38,728	326,936
Petroleum products	860,000	66,229	68,628	65,360	64,285	70,079	69,941	114,204	65,741	67,139	68,815	720,421
Revenue from neighbouring countries	274,000	-	-	7,992	-	2,853	-	99,355	13,074	30,555	100,888	254,717
Ad valorem excise duties	1,200,000	237,539	3,716	1,136	302,767	3,482	104	315,359	393	73	287,051	1,151,620
Levies on fuel	20,700,000	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	1,698,062	16,551,926
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	43,502	355,196
Plastic bag levy	90,000	282	306	14,808	1,015	181	13,949	1,332	24	13,471	3,513	48,881
Mining leases and ownership	150,000	9	103,203	-	-	-	-	-	-	-	1	103,213
Other	191,000	-	-	-	-	-	-	-	-	-	-	-
Universal Service Fund												
<b>Taxes on international trade and transactions</b>	<b>18,960,000</b>	<b>1,180,569</b>	<b>783,607</b>	<b>1,443,718</b>	<b>1,641,203</b>	<b>1,476,126</b>	<b>1,767,162</b>	<b>1,975,343</b>	<b>1,841,165</b>	<b>1,540,506</b>	<b>1,281,871</b>	<b>14,931,270</b>
Import duties												
Customs duties	18,600,000	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	1,328,546	14,622,694
Ordinary levy	-	-	-	-	-	-	-	-	-	-	-	-
Other												
Miscellaneous customs and excise receipts	360,000	471,180	(349,167)	122,367	195,682	(97,404)	(67,018)	292,354	(19,174)	(194,093)	(46,675)	308,052
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	January R'000	Year to date R'000
<b>Other taxes</b>	<b>870,000</b>	<b>70,512</b>	<b>79,686</b>	<b>96,726</b>	<b>67,909</b>	<b>121,274</b>	<b>50,644</b>	<b>48,305</b>	<b>65,751</b>	<b>54,827</b>	<b>45,374</b>	<b>701,008</b>
Stamp duties and fees	870,000	70,512	79,686	96,726	67,909	121,274	50,644	48,305	65,751	54,827	45,374	701,008
Unallocated tax revenue	1), 4) -	9,955	(36,066)	(224,685)	39,940	211,058	(14,238)	58,698	(10,730)	(97,555)	127,325	63,702
<b>Total tax revenue (gross)</b>	<b>417,050,000</b>	<b>23,432,145</b>	<b>26,362,596</b>	<b>42,170,537</b>	<b>29,229,559</b>	<b>28,477,857</b>	<b>42,516,641</b>	<b>30,651,561</b>	<b>30,742,655</b>	<b>46,759,623</b>	<b>33,078,519</b>	<b>333,421,693</b>
<b>Less: SACU payments</b>	<b>5) 14,144,921</b>	<b>3,041,889</b>	<b>-</b>	<b>-</b>	<b>3,003,671</b>	<b>697,340</b>	<b>-</b>	<b>3,701,010</b>	<b>-</b>	<b>-</b>	<b>3,701,011</b>	<b>14,144,921</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>402,905,079</b>	<b>20,390,256</b>	<b>26,362,596</b>	<b>42,170,537</b>	<b>26,225,888</b>	<b>27,780,517</b>	<b>42,516,641</b>	<b>26,950,551</b>	<b>30,742,655</b>	<b>46,759,623</b>	<b>29,377,508</b>	<b>319,276,772</b>
<b>Departmental revenue</b>	<b>6) 8,180,000</b>	<b>390,818</b>	<b>329,685</b>	<b>559,551</b>	<b>1,126,749</b>	<b>1,460,200</b>	<b>931,064</b>	<b>273,501</b>	<b>774,566</b>	<b>503,207</b>	<b>482,422</b>	<b>6,831,763</b>
Sales of goods and services other than capital assets												
Administrative fees	1,976,602	32,952	41,658	303,597	91,531	189,456	297,183	46,757	311,716	29,778	25,809	1,370,437
Other sales	369,269	28,722	68,564	36,028	27,536	26,093	26,711	19,212	32,690	25,936	26,004	317,496
Selling of scrap or waste	149,157	312	(13)	302	331	149	134,434	104	1,387	404	226	137,636
Transfers received	5,563	192	-	50	3	1,300	511	-	18	-	-	2,074
Fines penalties and forfeits	239,732	12,597	37,760	22,806	13,981	17,183	14,177	17,891	18,074	13,391	17,783	185,643
Interest, dividends and rent on land												
Interest	2,383,991	166,643	133,080	168,688	132,276	188,663	176,820	127,678	121,588	418,666	198,848	1,832,950
Dividends	2,216,787	60,000	1,829	(42)	828,192	986,492	220,067	-	-	-	131,581	2,228,119
Rent on land	112,963	43,855	11,583	3,983	2,284	19,381	1,293	8,376	10,415	1,101	15,920	118,191
Sale of capital assets	70,008	322	4,529	1,308	3,445	1,320	38,256	702	719	455	1,187	52,243
Transactions in financial assets and liabilities	655,928	45,223	30,695	22,831	27,170	30,163	21,612	52,781	277,959	13,476	65,064	586,974
<b>Total national government revenue</b>	<b>411,085,079</b>	<b>20,781,074</b>	<b>26,692,281</b>	<b>42,730,088</b>	<b>27,352,637</b>	<b>29,240,717</b>	<b>43,447,705</b>	<b>27,224,052</b>	<b>31,517,221</b>	<b>47,262,830</b>	<b>29,859,930</b>	<b>326,108,535</b>

Reconciliation between total national government revenue, net revenue collected according to SARS's records and revenue collected on statement 5

<b>Total national government revenue</b>	<b>20,781,074</b>	<b>26,692,281</b>	<b>42,730,088</b>	<b>27,352,637</b>	<b>29,240,717</b>	<b>43,447,705</b>	<b>27,224,052</b>	<b>31,517,221</b>	<b>47,262,830</b>	<b>29,859,930</b>	<b>326,108,535</b>	
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	(127,359)	(106,976)	
Revenue collected on behalf of the Provincial Authorities	1,002	842	885	662	869	881	1,291	3,151	11,855	2,438	23,876	
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	531,156	532,078	543,726	586,308	643,787	608,481	5,504,229	
<b>Total net revenue</b>	<b>21,128,498</b>	<b>27,318,025</b>	<b>43,122,246</b>	<b>27,929,053</b>	<b>29,650,226</b>	<b>44,131,975</b>	<b>27,771,070</b>	<b>31,886,260</b>	<b>48,248,821</b>	<b>30,343,490</b>	<b>331,529,664</b>	
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)	659,583	151,128	
Provincial revenue collected by SARS and transferred by National Treasury	(1,777)	(1,002)	(841)	(885)	(662)	(869)	(851)	(1,320)	(3,146)	(2,438)	(23,214)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(505,176)	(527,510)	(512,969)	(512,228)	(521,228)	(532,037)	(543,344)	(571,864)	(555,923)	(688,356)	(5,490,954)	
Other departments: Customs and Excise excluded from SARS revenue	(722)	(573)	(546)	(588)	(588)	(588)	(577)	(593)	(659)	(494)	2,951	
Recovery of criminal assets added as part of cash revenue in statement 5	2,433	2,896	743	2,132	2,292	2,612	2,292	873	3,386	1,051	18,706	
Other Receipts	-	-	-	-	-	12,950	-	-	-	-	-	12,950
<b>Revenue collected according to statement 5</b>	<b>20,559,028</b>	<b>26,712,328</b>	<b>41,309,583</b>	<b>28,662,759</b>	<b>28,681,225</b>	<b>43,097,357</b>	<b>28,573,621</b>	<b>30,824,773</b>	<b>47,477,144</b>	<b>30,303,413</b>	<b>326,201,231</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