

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	February R'000	Year to date R'000
Taxes on income, profits and capital gains	228,730,000	12,240,981	12,420,138	28,226,213	13,073,660	14,531,616	27,139,701	14,346,009	14,061,449	31,134,935	15,707,404	17,303,521	200,185,627
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	11,050,432	113,367,497
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	5,264,701	72,137,422
Secondary tax on companies	11,850,000	1,701,525	1,858,549	365,974	1,358,549	853,002	1,161,615	1,077,698	1,070,561	522,507	1,109,768	20,159	968,229
Tax on retirement funds	4,500,000	5,715	1,003,753	182,099	9,796	8,203	979,222	42,741		146,106			3,570,702
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	466,219	362,326	4,467,566
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	362,326	4,467,566
Taxes on property	11,120,000	848,782	826,998	899,936	887,975	1,006,336	863,825	981,713	1,084,595	763,762	832,153	994,640	9,990,715
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	2,163	28,237
Estate duty	590,000	32,921	55,265	58,826	51,015	58,729	57,057	36,394	65,881	45,060	48,236	63,739	573,123
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	210,676	1,739,548
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	718,062	7,649,807
Domestic taxes on goods and services	152,370,000	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	14,618,173	11,600,102	133,342,394
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	8,508,709	100,444,980
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	1,486,318	13,081,551
Beer	4,450,000	200,914	369,183	320,116	301,883	358,936	379,450	339,476	405,859	435,389	443,271	410,156	3,964,633
Sorghum beer and sorghum flour	45,000	4,020	4,017	3,500	542	6,846	4,179	3,968	4,041	4,129	4,129	595	39,804
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	147,886	788,291
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	190,952	1,455,233
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	526,015	5,320,802
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	34,981	361,917
Petroleum products	860,000	66,229	68,628	65,360	64,285	70,079	69,941	114,204	65,741	67,139	68,815	162,771	883,192
Revenue from neighbouring countries	274,000	-	-	7,992	-	2,853	-	99,355	13,074	30,555	100,888	12,962	267,679
Ad valorem excise duties	1,200,000	237,539	3,716	1,136	302,767	3,482	104	315,359	393	73	287,051	84	1,151,704
Levies on fuel	20,700,000	1,531,155	1,653,637	1,616,873	1,604,907	1,723,213	1,739,359	1,632,449	1,667,478	1,684,593	1,698,062	1,551,372	18,103,296
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	53,391	408,587
Plastic bag levy	90,000	282	306	14,808	1,015	181	13,949	1,332	24	13,471	3,513	228	49,109
Mining leases and ownership													
Other mines	150,000	9	103,203	-	-	-	-	-	-	-	1	-	103,213
Other													
Universal Service Fund	191,000	-	-	-	-	-	-	-	-	-	-	-	-
Taxes on international trade and transactions	18,960,000	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	1,281,871	1,327,334	16,258,604
Import duties													
Customs duties	18,600,000	709,383	1,132,774	1,321,351	1,445,521	1,573,530	1,833,662	1,682,969	1,860,339	1,734,599	1,328,546	1,404,526	16,027,220
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)	(77,192)	230,860
Diamond export duties	-	6	-	-	-	-	518	-	-	-	-	-	524

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Other taxes	870,000	70,512	79,686	96,726	67,909	121,274	50,644	48,305	65,751	54,827	45,374	51,174	752,182
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	51,174	752,182
Unallocated tax revenue	-	9,955	(36,066)	(224,685)	39,940	211,058	(14,238)	58,698	(10,730)	(97,555)	127,325	(65,646)	(1,944)
Total tax revenue (gross)	417,050,000	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	33,078,519	31,573,451	364,995,144
Less: SACU payments	14,144,921	3,041,889	-	-	3,003,671	697,340	-	3,701,010	-	-	3,701,011	-	14,144,921
Total tax revenue (net of SACU payments)	402,905,079	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	29,377,508	31,573,451	350,850,223
Departmental revenue	8,180,000	390,818	329,685	559,551	1,126,749	1,460,200	931,064	273,501	774,566	503,207	482,422	444,615	7,276,378
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	26,619	1,397,056
Other sales	369,269	28,722	68,564	36,028	27,536	26,093	26,711	19,212	32,690	25,936	26,004	29,090	346,586
Selling of scrap or waste	149,157	312	(13)	302	331	149	134,434	104	1,387	404	226	4,577	142,213
Transfers received	5,563	192	-	50	3	1,300	511	-	18	-	-	7,931	10,005
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	29,935	215,578
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	311,506	2,144,456
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	9,279	127,470
Sale of capital assets	70,008	322	4,529	1,308	3,445	1,320	38,256	702	719	455	1,187	289	52,532
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	25,389	612,363
Total national government revenue	411,085,079	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	29,859,930	32,018,066	358,126,601

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

	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	29,859,930	32,018,066	358,126,601	
Total national government revenue													
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)	34,889	(72,087)	
Revenue collected on behalf of the Provincial Authorities	1,002	842	885	662	869	881	1,291	3,151	11,855	2,438	1,707	25,583	
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	573,072	6,077,301	
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	30,343,490	32,627,734	364,157,398	
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	(662,580)	(511,452)	
Provincial revenue collected by SARS and transferred by National Treasury	(1,777)	(1,002)	(841)	(885)	(862)	(869)	(851)	(1,320)	(3,146)	(11,861)	(2,438)	(25,652)	
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)	(688,356)	(593,466)	(6,084,420)	
Other departments: Customs and Excise excluded from SARS revenue	(722)	(573)	(546)	(588)	(588)	(588)	8,291	(577)	(659)	(494)	(821)	2,130	
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	1,051	118	18,824	
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	30,303,413	31,366,547	357,569,778	

- 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