

Table 1 Revenue

R' thousand	2006/07		2005/06	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on income and profits</b>	<b>245,815,500</b>	<b>12,899,552</b>	<b>230,908,859</b>	<b>12,240,992</b>
Income tax on persons and individuals	133,245,000	10,023,056	126,297,838	9,677,875
Tax on corporate income				
Companies	96,320,500	588,315	87,499,243	855,877
Secondary tax on companies	13,850,000	2,275,634	12,278,633	1,701,525
Tax on retirement funds	2,400,000	12,547	4,833,145	5,715
<b>Taxes on payroll and workforce</b>	<b>5,600,000</b>	<b>414,085</b>	<b>4,887,856</b>	<b>394,065</b>
Skills development levy	5,600,000	414,085	4,887,856	394,065
<b>Taxes on property</b>	<b>8,922,000</b>	<b>822,142</b>	<b>11,137,525</b>	<b>848,782</b>
Estate, inheritance and gift taxes				
Donations tax	30,000	2,166	29,460	4,206
Estate duty	612,000	34,376	624,654	32,921
Taxes on financial and capital transactions				
Marketable securities tax	2,070,000	311,380	1,973,373	144,481
Transfer duties	6,210,000	474,220	8,510,038	667,174
<b>Domestic taxes on goods and services</b>	<b>171,884,500</b>	<b>10,799,376</b>	<b>151,414,713</b>	<b>8,687,281</b>
Value added tax	131,200,000	7,619,749	114,403,884	5,624,006
Specific excise duties				
Beer	5,022,000	117	4,427,629	200,914
Sorghum beer and sorghum flour	46,000	529	40,560	4,020
Wine and other fermented beverages	743,000	66,966	849,088	66,045
Spirits	2,260,000	168,838	1,622,584	157,197
Cigarettes and cigarette tobacco	6,950,000	711,201	6,024,031	700,792
Pipe tobacco and cigars	394,500	46,504	391,873	60,769
Petroleum products	920,000	108,162	854,722	66,229
Revenue from neighbouring countries	280,000	-	336,568	-
Ad valorem excise duties	1,340,000	313,260	1,157,263	237,539
Levies on fuel	21,800,000	1,723,564	20,506,690	1,531,155
Taxes on specific services				
Levy on financial services	-	-	(48)	(48)
Taxes on use of goods or permission to use goods or to perform activities				
Air departure tax	460,000	39,781	458,158	38,372
Plastic bag levy	94,000	705	61,388	282
Mining leases and ownership				
Other mines	160,000	-	138,289	9
Other				
Universal Service Fund	215,000	-	142,034	-
<b>Taxes on international trade and transactions</b>	<b>23,600,000</b>	<b>961,793</b>	<b>18,205,554</b>	<b>1,180,569</b>
Import duties				
Customs duties	23,200,000	859,958	18,295,838	709,383
Other				
Miscellaneous customs and excise receipts	400,000	101,835	(90,810)	471,180
Diamond export duties	-	-	526	6
<b>Other taxes</b>	<b>964,000</b>	<b>40,834</b>	<b>792,140</b>	<b>70,512</b>
Stamp duties and fees	964,000	40,834	792,140	70,512
Unallocated tax revenue	-	(29,534)	40,646	9,945
<b>Total tax revenue (gross)</b>	<b>456,786,000</b>	<b>25,908,248</b>	<b>417,387,293</b>	<b>23,432,146</b>
Less: SACU payments	19,744,393	4,937,382	14,144,921	3,041,889
<b>Total tax revenue (net of SACU payments)</b>	<b>437,041,607</b>	<b>20,970,866</b>	<b>403,242,372</b>	<b>20,390,257</b>
<b>Departmental revenue</b>	<b>9,320,053</b>	<b>439,781</b>	<b>8,504,544</b>	<b>390,818</b>
Sales of goods and services other than capital assets				
Administrative fees	2,037,220	46,822	1,699,113	32,952
Other sales	386,255	32,726	379,232	28,722
Selling of scrap or waste and other used current goods	156,018	484	150,142	312
Transfers received	5,819	-	11,515	192
Fines penalties and forfeits	250,760	61,295	237,546	12,597
Interest, dividends and rent on land				
Interest	3,531,600	116,108	2,570,522	166,643
Dividends	2,099,238	-	2,426,135	60,000
Rent on land	118,160	63,925	132,649	43,855
Sales of capital assets	73,229	642	53,419	322
Financial transactions in assets and liabilities	661,754	117,779	844,271	45,223
<b>Total national government revenue</b>	<b>446,361,660</b>	<b>21,410,647</b>	<b>411,746,916</b>	<b>20,781,075</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>				
<b>Total national government revenue</b>		<b>21,410,647</b>	<b>411,746,916</b>	<b>20,781,075</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(3,102)	(307,705)	(154,073)
Revenue collected on behalf of the Provincial Authorities		906	26,477	1,002
Recoupment of refunds made to the Road Accident Fund (RAF)		-	-	-
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		560,392	6,714,968	500,495
<b>Total net revenue</b>		<b>21,968,843</b>	<b>418,180,656</b>	<b>21,128,499</b>
Cash balance National Revenue Fund		(131,607)	740,882	(64,229)
Provincial revenue collected by SARS and transferred by National Treasury for March		(894)	(27,359)	(1,777)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(563,725)	(6,679,181)	(505,176)
Other departments: Customs and Excise excluded from SARS revenue		(529)	(288)	(722)
Recovery of criminal assets added as part of cash revenue in statement 5		68	20,015	2,433
Other Receipts		-	12,950	-
<b>Revenue collected according to table 5</b>		<b>21,272,156</b>	<b>412,247,675</b>	<b>20,559,028</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, license 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 department.