

Table 1 Revenue

Table 1: Revenue		2007/08							
R thousand	1)	Budget estimate	April	May	June	July	August	September	Year to date
<b>Taxes on income and profits</b>		<b>312,150,000</b>	<b>14,952,478</b>	<b>14,856,510</b>	<b>43,470,425</b>	<b>17,177,284</b>	<b>22,359,107</b>	<b>38,803,837</b>	<b>151,619,641</b>
Income tax on persons and individuals		156,535,000	11,516,672	12,046,742	12,079,517	13,230,498	14,975,854	16,051,944	79,901,227
Tax on corporate income									
Companies		139,615,000	810,299	1,475,263	28,960,141	3,657,715	6,050,709	20,519,242	61,473,369
Secondary tax on companies		16,000,000	2,622,586	1,201,913	2,391,703	287,401	1,345,710	2,230,384	10,079,697
Tax on retirement funds		-	2,306	131,769	38,482	505	(14,095)	966	159,933
Small business tax amnesty		-	615	823	582	1,165	929	1,301	5,415
<b>Taxes on payroll and workforce</b>		<b>6,500,000</b>	<b>572,713</b>	<b>488,018</b>	<b>610,750</b>	<b>401,348</b>	<b>493,100</b>	<b>613,474</b>	<b>3,179,403</b>
Skills development levy		6,500,000	572,713	488,018	610,750	401,348	493,100	613,474	3,179,403
<b>Taxes on property</b>		<b>10,995,000</b>	<b>803,574</b>	<b>986,299</b>	<b>1,052,554</b>	<b>1,127,096</b>	<b>1,029,059</b>	<b>951,859</b>	<b>5,950,441</b>
Estate, inheritance and gift taxes									
Donations tax		30,000	2,173	2,055	2,825	2,266	(2,088)	2,576	9,807
Estate duty		450,000	41,022	43,321	43,557	86,353	50,031	44,982	309,266
Taxes on financial and capital transactions									
Marketable securities tax		3,465,000	240,023	228,838	298,641	330,153	307,010	332,099	1,736,764
Transfer duties		7,050,000	520,356	712,085	707,531	708,324	674,106	572,201	3,894,603
<b>Domestic taxes on goods and services</b>		<b>199,210,000</b>	<b>13,506,966</b>	<b>15,071,720</b>	<b>13,982,518</b>	<b>15,241,496</b>	<b>14,493,652</b>	<b>15,804,901</b>	<b>88,101,253</b>
Value added tax		155,068,000	9,764,616	12,000,016	10,606,018	11,715,068	11,097,716	12,446,521	67,629,955
Specific excise duties									
Beer		5,274,000	236,546	386,513	395,870	417,787	404,009	399,452	2,240,177
Sorghum beer and sorghum flour		45,450	183	3,794	3,301	3,121	3,308	182	13,889
Wine and other fermented beverages		855,000	78,868	147,424	102,011	91,072	(5,063)	61,437	475,749
Spirits		2,434,400	209,170	146,466	241,795	108,203	173,016	167,697	1,046,347
Cigarettes and cigarette tobacco		7,481,000	833,540	396,367	519,578	559,094	671,305	518,798	3,498,682
Pipe tobacco and cigars		437,900	53,969	25,565	23,075	35,692	20,725	20,303	179,329
Petroleum products		970,600	72,712	71,539	71,086	71,131	71,334	77,937	435,739
Revenue from neighbouring countries		294,000	-	-	20,159	14,661	-	-	34,820
Ad valorem excise duties		1,415,000	344,662	3,967	185	308,990	85	94	657,983
Levies on fuel		23,937,650	1,862,782	1,844,825	1,943,514	1,875,624	1,847,487	2,067,477	11,441,709
Taxes on use of goods or permission to use goods or to perform activities									
Air departure tax		520,000	47,917	44,043	37,952	37,319	28,170	28,172	223,573
Plastic bag levy		82,000	2,001	1,052	17,790	3,734	1,783	16,831	43,191
Mining leases and ownership									
Other mines		165,000	-	-	184	-	-	-	184
Other									
Universal Service Fund		230,000	-	149	-	-	179,777	-	179,926
<b>Taxes on international trade and transactions</b>		<b>27,485,000</b>	<b>1,382,751</b>	<b>1,967,650</b>	<b>2,299,230</b>	<b>2,255,463</b>	<b>2,395,684</b>	<b>2,279,501</b>	<b>12,580,279</b>
Import duties									
Customs duties		27,084,000	1,279,489	1,927,160	2,233,075	2,180,742	2,377,572	2,104,662	12,102,700
Other									
Miscellaneous customs and excise receipts		401,000	103,229	40,490	66,155	74,721	18,112	174,839	477,546
Diamond export duties		-	33	-	-	-	-	-	33
<b>Other taxes</b>		<b>222,000</b>	<b>34,714</b>	<b>65,968</b>	<b>52,196</b>	<b>102,178</b>	<b>43,719</b>	<b>26,873</b>	<b>325,648</b>
Stamp duties and fees		222,000	34,714	65,968	52,196	102,178	43,719	26,873	325,648
Unallocated tax revenue		-	(27,523)	45,237	196,237	(177,015)	27,062	802,866	866,864
<b>Total tax revenue (gross)</b>		<b>556,562,000</b>	<b>31,225,673</b>	<b>33,481,402</b>	<b>61,663,910</b>	<b>36,127,850</b>	<b>40,841,383</b>	<b>59,283,311</b>	<b>262,623,529</b>
Less: SACU payments		23,053,000	5,763,249	-	1,659,569	5,763,249	-	-	13,186,067
<b>Total tax revenue (net of SACU payments)</b>		<b>533,509,000</b>	<b>25,462,424</b>	<b>33,481,402</b>	<b>60,004,341</b>	<b>30,364,601</b>	<b>40,841,383</b>	<b>59,283,311</b>	<b>249,437,462</b>
<b>Departmental revenue</b>		<b>11,092,638</b>	<b>590,537</b>	<b>773,564</b>	<b>501,825</b>	<b>1,922,180</b>	<b>1,061,367</b>	<b>859,853</b>	<b>5,709,326</b>
Sales of goods and services other than capital assets									
Administrative fees		1,935,642	66,025	250,326	21,873	340,102	487,500	43,551	1,209,377
Other sales		404,072	32,002	44,695	49,817	30,811	25,800	62,734	245,859
Selling of scrap or waste and other used current goods		85,634	1,913	1,631	5,852	644	1,364	3,699	15,103
Transfers received		206	470	240	17	397	778	-	1,902
Fines penalties and forfeits		450,860	24,282	35,913	72,127	36,109	23,011	31,315	222,757
Interest, dividends and rent on land									
Interest		4,622,400	367,174	343,510	321,917	28,791	464,796	345,059	1,871,247
Dividends		1,489,315	1,685	171	1	1,242,285	-	100,709	1,344,851
Rent on land		197,094	60,595	9,336	2,504	7,852	16,780	12,325	109,392
Sales of capital assets		11,818	5,425	829	648	3,537	12,692	9,788	32,919
Financial transactions in assets and liabilities		1,895,597	30,966	86,913	27,069	231,652	28,646	250,673	655,919
<b>Total national government revenue</b>		<b>544,601,638</b>	<b>26,052,961</b>	<b>34,254,966</b>	<b>60,506,166</b>	<b>32,286,781</b>	<b>41,902,750</b>	<b>60,143,164</b>	<b>255,146,788</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>									
<b>Total national government revenue</b>			<b>26,052,961</b>	<b>34,254,966</b>	<b>60,506,166</b>	<b>32,286,781</b>	<b>41,902,750</b>	<b>60,143,164</b>	<b>255,146,788</b>
Departmental revenue received but not yet paid to the National Revenue Fund			(237,652)	166,384	357,764	(311,952)	(92,126)	84,093	(33,489)
Revenue collected on behalf of the Provincial Authorities			1,007	1,107	921	1,605	1,161	1,143	6,944
Revenue collected on behalf of the Road Accident Fund (RAF) for August			580,849	623,011	679,937	641,080	625,128	728,382	3,878,387
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			643,994	716,522	725,569	706,512	721,925	736,461	4,250,983
<b>Total net revenue</b>			<b>27,041,159</b>	<b>35,761,990</b>	<b>62,270,357</b>	<b>33,324,026</b>	<b>43,158,838</b>	<b>61,693,243</b>	<b>263,249,613</b>
Cash balance National Revenue Fund			(43,612)	127,160	(390,160)	303,386	(182,692)	(955,577)	(1,141,495)
Provincial revenue collected by SARS and transferred by National Treasury for August			(989)	(1,007)	(1,106)	(891)	(1,617)	(1,161)	(6,771)
Direct transfer from National Revenue Fund to the Road Accident Fund			(563,826)	(580,849)	(623,011)	(679,937)	(641,079)	(625,128)	(3,713,830)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(685,450)	(688,005)	(713,293)	(716,069)	(739,911)	(732,430)	(4,275,158)
Other departments: Customs and Excise excluded from SARS revenue			-	12,045	(702)	(694)	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5			1,467	741	(20,310)	596	1,310	3,789	(12,407)
<b>Revenue collected according to table 5</b>			<b>25,748,749</b>	<b>34,632,075</b>	<b>60,521,775</b>	<b>32,230,417</b>	<b>41,594,849</b>	<b>59,382,736</b>	<b>254,110,601</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 revenue received and banked but not allocated due to insufficient tax information received

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

7. Include SARS recoupment of Road Accident Fund levies