

Table 1 Revenue

R thousand	1)	2007/08			2006/07		
		Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income and profits		312,150,000	38,803,839	151,619,643	279,990,516	33,897,801	128,829,281
Income tax on persons and individuals		156,535,000	16,049,627	79,898,910	141,397,080	13,211,471	65,632,706
Tax on corporate income							
Companies		139,615,000	20,521,561	61,475,688	120,110,900	19,104,653	53,874,690
Secondary tax on companies		16,000,000	2,230,384	10,079,697	15,291,351	1,144,251	7,953,567
Tax on retirement funds		-	966	159,933	3,190,529	437,426	1,368,318
Small business tax amnesty		-	1,301	5,415	657	-	-
Taxes on payroll and workforce		6,500,000	613,474	3,179,403	5,597,401	410,808	2,655,596
Skills development levy		6,500,000	613,474	3,179,403	5,597,401	410,808	2,655,596
Taxes on property		10,995,000	951,859	5,950,441	10,332,290	824,626	5,132,698
Estate, inheritance and gift taxes							
Donations tax		30,000	2,576	9,807	47,022	2,882	21,595
Estate duty		450,000	44,982	309,266	747,447	93,219	345,212
Taxes on financial and capital transactions							
Marketable securities tax		3,465,000	332,099	1,736,764	2,763,861	215,337	1,443,629
Transfer duties		7,050,000	572,201	3,894,603	6,773,960	513,188	3,322,262
Domestic taxes on goods and services		199,210,000	15,804,901	88,101,253	174,637,857	14,395,062	80,527,436
Value added tax		155,068,000	12,446,521	67,629,955	134,462,599	11,470,853	61,839,211
Specific excise duties							
Beer		5,274,000	399,452	2,240,177	4,795,442	370,863	2,005,380
Sorghum beer and sorghum flour		45,450	182	13,889	43,357	3,483	22,025
Wine and other fermented beverages		855,000	61,437	475,749	1,031,611	75,882	373,582
Spirits		2,434,400	167,697	1,046,347	2,016,802	130,240	890,141
Cigarettes and cigarette tobacco		7,481,000	518,798	3,498,682	6,783,519	498,944	3,185,229
Pipe tobacco and cigars		437,900	20,303	179,329	410,079	34,870	196,238
Petroleum products		970,600	77,937	435,739	846,608	68,638	427,565
Revenue from neighbouring countries		294,000	-	34,820	441,978	3,915	54,637
Ad valorem excise duties		1,415,000	94	657,983	1,282,664	9	624,721
Levies on fuel	7)	23,937,650	2,067,477	11,441,709	21,844,642	1,658,864	10,519,831
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		520,000	28,172	223,573	484,823	38,338	233,222
Plastic bag levy		82,000	16,831	43,191	75,128	12,757	31,863
Mining leases and ownership							
Other mines		165,000	-	184	(33,516)	-	(19,739)
Other							
Universal Service Fund		230,000	-	179,926	152,120	27,406	143,530
Taxes on international trade and transactions		27,485,000	2,279,501	12,580,279	24,002,207	2,315,921	11,271,452
Import duties							
Customs duties		27,084,000	2,104,662	12,102,700	23,697,003	2,235,884	10,664,573
Other							
Miscellaneous customs and excise receipts	3)	401,000	174,839	477,546	305,194	80,037	606,869
Diamond export duties		-	-	33	10	-	10
Other taxes		222,000	26,873	325,648	615,670	55,795	295,284
Stamp duties and fees		222,000	26,873	325,648	615,670	55,795	295,284
Unallocated tax revenue	1), 4)	-	802,864	866,862	339,171	20,749	126,098
Total tax revenue (gross)		556,562,000	59,283,311	262,623,529	495,515,111	51,920,762	228,837,845
Less: SACU payments	5)	23,053,000	-	13,186,067	25,194,939	-	9,880,432
Total tax revenue (net of SACU payments)		533,509,000	59,283,311	249,437,462	470,320,172	51,920,762	218,957,413
Departmental revenue	6)	11,092,638	859,853	5,709,326	10,880,533	919,538	4,733,300
Sales of goods and services other than capital assets							
Administrative fees		1,935,642	43,551	1,209,377	2,244,809	336,863	891,279
Other sales		404,072	62,734	245,859	344,504	27,832	204,218
Selling of scrap or waste and other used current goods		85,634	3,699	15,103	64,734	417	2,410
Transfers received		206		1,902	548	13	48
Fines penalties and forfeits		450,860	31,315	222,757	417,121	30,724	244,479
Interest, dividends and rent on land							
Interest		4,622,400	345,059	1,871,247	4,357,083	344,697	1,425,901
Dividends		1,489,315	100,709	1,344,851	1,476,828	7	1,051,171
Rent on land		197,094	12,325	109,392	192,620	2,734	108,020
Sales of capital assets		11,818	9,788	32,919	38,785	983	7,108
Financial transactions in assets and liabilities		1,895,597	250,673	655,919	1,743,501	175,270	798,668
Total national government revenue		544,601,638	60,143,164	255,146,788	481,200,705	52,840,300	223,690,713
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			60,143,164	255,146,788	481,200,705	52,840,300	223,690,713
Departmental revenue received but not yet paid to the National Revenue Fund			84,093	(33,489)	(172,659)	125,187	(98,900)
Revenue collected on behalf of the Provincial Authorities			1,143	6,944	29,363	851	5,304
Revenue collected on behalf of the Road Accident Fund (RAF) for August			728,382	3,878,387	5,905,632	585,755	2,595,190
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			736,461	4,250,983	7,854,291	653,782	3,728,466
Total net revenue			61,693,243	263,249,613	494,817,331	54,205,875	229,920,773
Cash balance National Revenue Fund			(955,577)	(1,141,495)	(276,865)	(381,877)	(1,016,064)
Provincial revenue collected by SARS and transferred by National Treasury for August			(1,161)	(6,771)	(29,266)	(1,076)	(5,346)
Direct transfer from National Revenue Fund to the Road Accident Fund			(625,128)	(3,713,830)	(5,341,805)	(499,614)	(2,009,426)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(732,430)	(4,275,158)	(7,856,659)	(660,780)	(3,764,171)
Other departments: Customs and Excise excluded from SARS revenue			-	10,649	(8,014)	(998)	(4,053)
Recovery of criminal assets added as part of cash revenue in statement 5			3,789	(12,407)	19,291	1,007	11,096
Revenue collected according to table 5			59,382,736	254,110,601	481,324,014	52,662,537	223,132,809

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