

Table 1 Revenue

		2008/09					
R thousand	1)	Budget estimate	April	May	June	July	Year to date
Taxes on income and profits		369,754,000	17,071,484	17,220,260	51,268,851	22,256,079	107,816,674
Income tax on persons and individuals		191,046,000	14,183,495	13,725,213	13,922,542	15,664,309	57,495,559
Tax on corporate income							
Companies		156,471,000	1,321,288	1,304,071	36,495,782	4,958,548	44,079,689
Secondary tax on companies		20,000,000	1,378,162	2,005,834	636,965	1,245,614	5,266,575
Tax on retirement funds		-	10,911	254	1,013	147,270	159,448
Other							
Interest on overdue income tax		2,237,000	174,923	180,964	209,937	236,651	802,475
Small business tax amnesty		-	2,705	3,924	2,612	3,687	12,928
Taxes on payroll and workforce		7,529,600	583,350	579,156	559,506	594,066	2,316,078
Skills development levy		7,529,600	583,350	579,156	559,506	594,066	2,316,078
Taxes on property		14,212,000	830,522	908,768	846,452	791,004	3,376,746
Estate, inheritance and gift taxes							
Donations tax		35,000	2,366	68,355	7,322	1,839	79,882
Estate duty		875,000	48,567	66,349	42,395	69,011	226,322
Taxes on financial and capital transactions							
Marketable securities tax		4,682,000	273,319	223,829	281,422	251,948	1,030,518
Transfer duties		8,620,000	506,270	550,235	515,313	468,206	2,040,024
Domestic taxes on goods and services		218,600,000	12,983,483	16,174,657	16,390,377	17,364,788	62,913,305
Value added tax		167,028,000	8,816,044	12,709,184	12,644,899	13,502,760	47,672,887
Specific excise duties							
Beer		5,941,000	248,303	455,685	427,872	430,577	1,562,437
Sorghum beer and sorghum flour		35,000	3,369	3,250	3,411	559	10,589
Wine and other fermented beverages		1,410,000	106,826	90,630	99,454	92,839	389,749
Spirits		2,890,000	244,392	173,218	300,996	52,261	770,867
Cigarettes and cigarette tobacco		8,375,000	1,099,159	426,389	598,395	565,038	2,688,981
Pipe tobacco and cigars		430,000	56,238	19,078	24,760	34,438	134,514
Petroleum products		980,000	76,013	72,706	71,893	66,877	287,489
Revenue from neighbouring countries		340,000	-	-	107,808	6,014	113,822
Ad valorem excise duties		1,682,000	186,574	133,564	493	311,292	631,923
Levies on fuel		26,434,000	2,099,494	1,912,558	2,060,197	2,050,587	8,122,836
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		545,000	46,421	47,385	33,232	45,239	172,277
Plastic bag levy		90,000	650	514	16,967	2,808	20,939
Electricity levy		2,000,000	-	-	-	-	-
Mining leases and ownership							
Other mines		180,000	-	130,496	-	125,025	255,521
Other		-	-	-	-	-	-
Universal Service Fund		240,000	-	-	-	78,474	78,474
Taxes on international trade and transactions		31,473,000	1,536,952	2,133,079	1,949,670	2,547,960	8,167,661
Import duties							
Customs duties		31,073,000	1,370,189	2,003,968	1,970,480	2,071,546	7,416,183
Other							
Miscellaneous customs and excise receipts		400,000	166,763	129,111	(20,810)	476,414	751,478
Diamond export duties		-	-	-	-	-	-
Other taxes		700,000	51,844	42,876	56,625	59,849	211,194
Stamp duties and fees		700,000	51,844	42,876	56,625	59,849	211,194
Unallocated tax revenue		-	751,929	(695,466)	38,563	(3,468)	91,558
Total tax revenue (gross)	1), 5)	642,268,600	33,809,564	36,363,330	71,110,044	43,610,278	184,893,216
Less: SACU payments		28,920,625	7,230,156	-	-	7,230,156	14,460,312
Total tax revenue (net of SACU payments)	1), 5)	613,347,975	26,579,408	36,363,330	71,110,044	36,380,122	170,432,904
Departmental revenue	7)	12,005,000	616,420	369,695	836,207	1,855,776	3,678,098
Sales of goods and services other than capital assets							
Sales by market establishments		-	-	15,445	7,625	7,764	30,834
Administrative fees		2,753,096	60,887	55,842	486,152	84,149	687,030
Other sales		670,256	45,646	43,306	59,664	42,351	190,967
Selling of scrap or waste and other used current goods		24,733	598	1,620	7,944	5,211	15,373
Transfers received		200	38	-	362	234	634
Fines penalties and forfeits		437,019	7,114	14,404	2,822	111,982	136,322
Interest, dividends and rent on land							
Interest		5,346,678	393,375	120,897	173,108	199,385	886,765
Dividends		1,705,184	-	-	-	1,366,514	1,366,514
Rent on land		204,205	45,682	13,793	7,625	10,110	77,210
Sales of capital assets		148,832	1,101	136	(122)	1,870	2,985
Financial transactions in assets and liabilities		714,797	61,979	104,252	91,027	26,206	283,464
Total national government revenue		625,352,975	27,195,828	36,733,025	71,946,251	38,235,898	174,111,002
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			27,195,828	36,733,025	71,946,251	38,235,898	174,111,002
Departmental revenue received but not yet paid to the National Revenue Fund			738,305	129,877	(382,229)	349,855	835,808
Revenue collected on behalf of the Provincial Authorities			1,111	1,116	1,005	938	4,170
Revenue collected on behalf of the Road Accident Fund (RAF)			717,080	646,324	710,877	690,655	2,764,936
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			759,785	801,328	811,972	820,927	3,194,012
Total net revenue			29,412,109	38,311,670	73,087,876	40,098,273	180,909,928
Cash balance National Revenue Fund			(840,128)	1,228,202	(456,666)	450,563	381,971
Provincial revenue collected by SARS and transferred by National Treasury for June			(1,237)	(1,078)	(1,116)	(1,038)	(4,469)
Direct transfer from National Revenue Fund to the Road Accident Fund			(707,870)	(717,080)	(646,324)	(710,876)	(2,782,150)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(789,008)	(805,911)	(801,655)	(832,996)	(3,229,570)
Other departments: Customs and Excise excluded from SARS revenue			-	-	-	-	-
Recovery of criminal assets added as part of cash revenue in statement 5			3,444	523	2,533	375	6,875
Revenue collected according to table 5			27,077,310	38,016,326	71,184,648	39,004,301	175,282,585

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) Include SARS recoupment of Road Accident Fund levies.

4) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest.

5) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received.

6) Payments in terms of Customs Union agreements.

7) Since April 2004, departmental revenue is accounted for on the date of transaction in the general ledger in line with expenditure reporting by department.