

Table 1 Revenue

R thousand	1)	2008/09			2007/08		
		Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income and profits		369,754,000	29,226,281	137,042,955	332,095,287	22,359,108	112,815,802
Income tax on persons and individuals		191,046,000	17,866,545	75,362,104	168,374,485	14,916,491	63,547,973
Tax on corporate income							
Companies		156,471,000	9,373,383	53,453,072	140,233,107	5,990,068	40,556,332
Secondary tax on companies		20,000,000	1,815,233	7,081,808	20,909,085	1,345,710	7,849,313
Tax on retirement funds		-	5,993	165,441	285,274	(14,095)	158,967
Other							
Interest on overdue income tax		2,237,000	161,263	963,738	2,280,509	120,005	699,103
Small business tax amnesty		-	3,864	16,792	12,827	929	4,114
Taxes on payroll and workforce		7,529,600	582,121	2,898,199	6,340,505	493,100	2,565,929
Skills development levy		7,529,600	582,121	2,898,199	6,340,505	493,100	2,565,929
Taxes on property		14,212,000	668,401	4,045,147	11,883,865	1,029,059	4,998,582
Estate, inheritance and gift taxes							
Donations tax		35,000	4,873	84,755	27,550	(2,088)	7,231
Estate duty		875,000	56,432	282,754	691,029	50,031	264,284
Taxes on financial and capital transactions							
Securities transfer tax	2)	4,682,000	240,047	1,270,565	3,757,114	307,010	1,404,665
Transfer duties		8,620,000	367,049	2,407,073	7,408,172	674,106	3,322,402
Domestic taxes on goods and services		218,600,000	14,605,786	77,519,091	194,752,946	14,493,652	72,296,352
Value added tax		167,028,000	10,929,469	58,602,356	150,449,597	11,097,716	55,183,434
Specific excise duties							
Beer		5,941,000	428,032	1,990,469	5,141,861	404,009	1,840,725
Sorghum beer and sorghum flour		35,000	5,807	16,396	34,675	3,308	13,707
Wine and other fermented beverages		1,410,000	10,442	400,191	1,253,880	(5,063)	414,312
Spirits		2,890,000	189,472	960,339	2,364,129	173,016	878,650
Cigarettes and cigarette tobacco		8,375,000	810,784	3,499,765	7,665,369	671,305	2,979,884
Pipe tobacco and cigars		430,000	33,344	167,858	379,063	20,725	159,026
Petroleum products	3)	980,000	69,526	357,015	901,269	71,334	357,802
Revenue from neighbouring countries		340,000	-	113,822	478,198	-	34,820
Ad valorem excise duties		1,682,000	1,181	633,104	1,480,455	85	657,889
Levies on fuel	4)	26,434,000	1,954,508	10,077,344	23,740,513	1,847,487	9,374,232
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax		545,000	46,567	218,844	540,634	28,170	195,401
Plastic bag levy		90,000	739	21,678	86,315	1,783	26,360
Electricity levy		2,000,000	-	-	-	-	-
Mining leases and ownership							
Other mines		180,000	-	255,521	55,916	-	184
Other							
Universal Service Fund		240,000	125,915	204,389	181,072	179,777	179,926
Taxes on international trade and transactions		31,473,000	1,722,788	9,890,449	27,081,733	2,395,684	10,300,778
Import duties							
Customs duties		31,073,000	1,883,011	9,299,194	26,461,603	2,377,572	9,998,038
Other							
Miscellaneous customs and excise receipts	5)	400,000	(160,223)	591,255	620,014	18,112	302,707
Diamond export duties		-	-	-	116	-	33
Other taxes		700,000	36,435	247,629	554,237	43,719	298,775
Stamp duties and fees		700,000	36,435	247,629	554,237	43,719	298,775
Unallocated tax revenue	1), 6)	-	39,119	130,677	212,799	27,063	63,999
Total tax revenue (gross)		642,268,600	46,880,931	231,774,147	572,921,372	40,841,385	203,340,217
Less: SACU payments	7)	28,920,625		14,460,312	24,712,565	-	13,186,067
Total tax revenue (net of SACU payments)		613,347,975	46,880,931	217,313,835	548,208,807	40,841,385	190,154,150
Departmental revenue	8)	12,005,000	577,323	4,255,421	13,082,176	1,061,367	4,849,473
Sales of goods and services other than capital assets							
Sales by market establishments		-	7,655	38,489	80,958	5,757	30,362
Administrative fees		2,753,096	72,721	759,751	2,283,818	487,500	1,165,826
Other sales		670,256	44,224	235,191	423,364	20,043	152,763
Selling of scrap or waste and other used current goods		24,733	1,523	16,896	150,199	1,364	11,404
Transfers received		200	289	923	4,171	778	1,902
Fines penalties and forfeits		437,019	14,377	150,699	1,470,016	23,011	191,442
Interest, dividends and rent on land							
Interest		5,346,678	441,520	1,328,285	5,714,255	464,796	1,526,188
Dividends		1,705,184	-	1,366,514	1,538,895	-	1,244,142
Rent on land		204,205	(24,508)	52,702	218,818	16,780	97,067
Sales of capital assets		148,832	397	3,382	101,137	12,692	23,131
Financial transactions in assets and liabilities		714,797	19,125	302,589	1,096,545	28,646	405,246
Total national government revenue		625,352,975	47,458,254	221,569,256	561,290,983	41,902,752	195,003,623
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue			47,458,254	221,569,256	561,290,983	41,902,752	195,003,623
Departmental revenue received but not yet paid to the National Revenue Fund			89,246	925,054	(1,494,833)	(92,126)	(117,582)
Revenue collected on behalf of the Provincial Authorities			978	5,148	32,783	1,161	5,801
Revenue collected on behalf of the Road Accident Fund (RAF)			724,980	3,489,916	8,150,071	625,128	3,150,005
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			838,403	4,032,415	8,958,381	721,925	3,514,522
Total net revenue			49,111,861	230,021,789	576,937,384	43,158,840	201,556,369
Cash balance National Revenue Fund			205,441	587,412	(1,063,736)	(182,694)	(185,917)
Provincial revenue collected by SARS and transferred by National Treasury for July			(938)	(5,407)	(32,554)	(1,617)	(5,610)
Direct transfer from National Revenue Fund to the Road Accident Fund			(690,655)	(3,472,805)	(8,006,026)	(641,079)	(3,088,702)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(831,316)	(4,060,886)	(8,961,946)	(739,911)	(3,542,728)
Other departments: Customs and Excise excluded from SARS revenue			-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5			3,421	10,296	21,325	1,310	(16,196)
Revenue collected according to table 5			47,797,814	223,080,399	558,894,447	41,594,849	194,727,865

1) Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the databases

2) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2006

3) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

4) Include SARS recoupment of Road Accident Fund levies

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

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

7) Payments in terms of Customs Union agreements

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