

Table 1 Revenue

	2008/09			2007/08		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
<b>R thousand</b>						
<b>Taxes on income and profits</b>	<b>369,754,000</b>	<b>41,562,545</b>	<b>178,605,500</b>	<b>332,058,296</b>	<b>38,803,840</b>	<b>151,619,642</b>
Income tax on persons and individuals	191,046,000	18,236,536	93,598,640	168,774,352	15,742,349	79,290,322
Tax on corporate income						
Companies	156,471,000	21,833,234	75,286,306	140,119,831	20,088,057	60,644,389
Secondary tax on companies	20,000,000	1,237,025	8,318,833	20,585,421	2,230,384	10,079,697
Tax on retirement funds	-	3,099	168,540	285,357	966	159,933
Other						
Interest on overdue income tax	2,237,000	249,326	1,213,064	2,280,507	740,783	1,439,886
Small business tax amnesty	-	3,325	20,117	12,828	1,301	5,415
<b>Taxes on payroll and workforce</b>	<b>7,529,600</b>	<b>590,313</b>	<b>3,488,512</b>	<b>6,330,917</b>	<b>613,474</b>	<b>3,179,403</b>
Skills development levy	7,529,600	590,313	3,488,512	6,330,917	613,474	3,179,403
<b>Taxes on property</b>	<b>14,212,000</b>	<b>974,203</b>	<b>5,019,350</b>	<b>11,883,869</b>	<b>951,859</b>	<b>5,950,441</b>
Estate, inheritance and gift taxes						
Donations tax	35,000	7,273	92,028	27,551	2,577	9,808
Estate duty	875,000	45,057	327,811	691,031	44,982	309,266
Taxes on financial and capital transactions						
Securities transfer tax	1) 4,682,000	577,863	1,848,428	3,757,114	332,099	1,736,764
Transfer duties	8,620,000	344,010	2,751,083	7,408,173	572,201	3,894,603
<b>Domestic taxes on goods and services</b>	<b>218,600,000</b>	<b>16,773,473</b>	<b>94,292,564</b>	<b>194,746,212</b>	<b>15,804,901</b>	<b>88,101,253</b>
Value added tax	167,028,000	13,090,809	71,693,165	150,442,849	12,446,521	67,629,955
Specific excise duties						
Beer	5,941,000	442,268	2,432,737	5,141,862	399,452	2,240,177
Sorghum beer and sorghum flour	35,000	2,895	19,291	34,675	182	13,889
Wine and other fermented beverages	1,410,000	115,986	516,177	1,253,881	61,437	475,749
Spirits	2,890,000	150,611	1,110,950	2,364,130	167,697	1,046,347
Cigarettes and cigarette tobacco	8,375,000	597,510	4,097,275	7,665,368	518,798	3,498,682
Pipe tobacco and cigars	430,000	41,138	208,996	379,064	20,303	179,329
Petroleum products	2) 980,000	69,890	426,905	901,269	77,937	435,739
Revenue from neighbouring countries	340,000	-	113,822	478,198	-	34,820
Ad valorem excise duties	1,682,000	(5,196)	627,908	1,480,454	94	657,983
Levies on fuel	3) 26,434,000	1,989,844	12,067,188	23,740,512	2,067,477	11,441,709
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	545,000	49,117	267,961	540,635	28,172	223,573
Plastic bag levy	90,000	16,750	38,428	86,314	16,831	43,191
Electricity levy	2,000,000	-	-	-	-	-
Mining leases and ownership						
Other mines	180,000	211,851	467,372	55,916	-	184
Other						
Universal Service Fund	240,000	-	204,389	181,085	-	179,926
<b>Taxes on international trade and transactions</b>	<b>31,473,000</b>	<b>2,033,733</b>	<b>11,924,182</b>	<b>27,081,901</b>	<b>2,279,501</b>	<b>12,580,279</b>
Import duties						
Customs duties	31,073,000	1,918,258	11,217,452	26,469,760	2,104,662	12,102,700
Other						
Miscellaneous customs and excise receipts	4) 400,000	115,475	706,730	612,025	174,839	477,546
Diamond export duties	-	-	-	116	-	33
<b>Other taxes</b>	<b>700,000</b>	<b>46,941</b>	<b>294,570</b>	<b>557,123</b>	<b>26,873</b>	<b>325,648</b>
Stamp duties and fees	700,000	46,941	294,570	557,123	26,873	325,648
<b>Unallocated tax revenue</b>	<b>5) -</b>	<b>500,791</b>	<b>631,468</b>	<b>212,235</b>	<b>802,863</b>	<b>866,862</b>
<b>Total tax revenue (gross)</b>	<b>642,268,600</b>	<b>62,481,999</b>	<b>294,256,146</b>	<b>572,870,553</b>	<b>59,283,311</b>	<b>262,623,528</b>
Less: SACU payments	6) 28,920,625	-	14,460,312	24,712,567	-	13,186,067
<b>Total tax revenue (net of SACU payments)</b>	<b>613,347,975</b>	<b>62,481,999</b>	<b>279,795,834</b>	<b>548,157,986</b>	<b>59,283,311</b>	<b>249,437,461</b>
<b>Departmental revenue</b>	<b>7) 12,005,000</b>	<b>1,387,365</b>	<b>5,642,786</b>	<b>11,615,784</b>	<b>859,853</b>	<b>5,709,326</b>
Sales of goods and services other than capital assets						
Sales by market establishments	-	7,599	46,088	83,045	5,464	35,826
Administrative fees	2,753,096	459,040	1,218,791	2,287,891	43,551	1,209,377
Other sales	670,256	41,305	276,496	446,501	57,270	210,033
Selling of scrap or waste and other used current goods	24,733	2,851	19,747	23,755	3,699	15,103
Transfers received	200	252	1,175	4,171	-	1,902
Fines penalties and forfeits	437,019	10,308	161,007	448,142	31,315	222,757
Interest, dividends and rent on land						
Interest	5,346,678	456,419	1,784,704	4,999,974	345,059	1,871,247
Dividends	1,705,184	119,005	1,485,519	1,538,894	100,709	1,344,851
Rent on land	204,205	18,829	71,531	256,286	12,325	109,392
Sales of capital assets	148,832	3	3,385	230,100	9,788	32,919
Financial transactions in assets and liabilities	714,797	271,754	574,343	1,297,025	250,673	655,919
<b>Total national government revenue</b>	<b>8) 625,352,975</b>	<b>63,869,364</b>	<b>285,438,620</b>	<b>559,773,770</b>	<b>60,143,164</b>	<b>255,146,787</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>63,869,364</b>	<b>285,438,620</b>	<b>559,773,770</b>	<b>60,143,164</b>	<b>255,146,787</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(85,323)	839,731	(1,049,314)	84,093	(33,489)
Revenue collected on behalf of the Provincial Authorities		1,198	6,346	32,783	1,143	6,944
Revenue collected on behalf of the Road Accident Fund (RAF)		735,371	4,225,287	8,150,071	728,382	3,878,387
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		842,713	4,875,128	8,954,337	736,461	4,250,983
<b>Total net revenue</b>		<b>65,363,323</b>	<b>295,385,112</b>	<b>575,861,647</b>	<b>61,693,243</b>	<b>263,249,612</b>
Cash balance National Revenue Fund		(537,310)	50,102	(1,008,876)	(955,577)	(1,141,494)
Provincial revenue collected by SARS and transferred by National Treasury for August		(978)	(6,385)	(32,554)	(1,161)	(6,771)
Direct transfer from National Revenue Fund to the Road Accident Fund		(724,980)	(4,197,785)	(8,006,026)	(625,128)	(3,713,830)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(846,390)	(4,907,276)	(8,961,946)	(732,430)	(4,275,158)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5		969	11,265	21,325	3,789	(12,407)
<b>Revenue collected according to table 5</b>		<b>63,254,634</b>	<b>286,335,033</b>	<b>557,873,570</b>	<b>59,382,736</b>	<b>254,110,601</b>

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

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

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