

Table 1 Revenue

R thousand	2008/09								
	Revised estimate	April	May	June	July	August	September	October	Year to date
<b>Taxes on income and profits</b>	<b>380 624,000</b>	<b>17 071,484</b>	<b>17 220,260</b>	<b>51 268,851</b>	<b>22 256,079</b>	<b>29 226,281</b>	<b>41 562,545</b>	<b>24 912,173</b>	<b>203 517,673</b>
Income tax on persons and individuals	201,000,000	14,183,495	13,725,213	13,922,542	15,664,309	17,866,545	18,236,536	16,704,825	110,303,465
Tax on corporate income									
Companies	158 924,000	1 321,288	1 304,071	36 495,782	4 958 548	9 373,383	21 833,234	5 525 700	80 812 006
Secondary tax on companies	18 200,000	1 378,162	2 005,834	636,965	1 245 614	1 815,233	1 237,025	2 442 390	10 761 223
Tax on retirement funds	220,000	10,911	254	1 013	147,270	5,993	3,099	(7,809)	160,731
Other									
Interest on overdue income tax	2 250,000	174,923	180,964	209,937	236,651	161,263	249,326	242,521	1 455,585
Small business tax amnesty	30,000	2,705	3,924	2,612	3,687	3,864	3,325	4,546	24,663
<b>Taxes on payroll and workforce</b>	<b>7 900,000</b>	<b>583,350</b>	<b>579,156</b>	<b>559,506</b>	<b>594,066</b>	<b>582,121</b>	<b>590,313</b>	<b>609,103</b>	<b>4 097,615</b>
Skills development levy	7 900,000	583,350	579,156	559,506	594,066	582,121	590,313	609,103	4,097,615
<b>Taxes on property</b>	<b>10 300,000</b>	<b>830,522</b>	<b>908,768</b>	<b>846,452</b>	<b>791,004</b>	<b>668,401</b>	<b>974,203</b>	<b>813,416</b>	<b>5,832,766</b>
Estate, inheritance and gift taxes									
Donations tax	100,000	2,366	68,355	7,322	1,839	4,873	7,273	6,142	98,170
Estate duty	700,000	48,567	66,349	42,395	69,011	56,432	45,057	80,126	407,937
Taxes on financial and capital transactions									
Securities transfer tax	3 500,000	273,319	223,829	281,422	251,948	240,047	577,863	321,577	2 170,005
Transfer duties	6 000,000	506,270	550,235	515,313	468,206	367,049	344,010	405,571	3 156,654
<b>Domestic taxes on goods and services</b>	<b>215 945,000</b>	<b>12 983,483</b>	<b>16 174,657</b>	<b>16 390,377</b>	<b>17 364,788</b>	<b>14 605,786</b>	<b>16 773,473</b>	<b>14 698,395</b>	<b>108 990,959</b>
Value added tax	167 000,000	8 816,044	12 709,184	12 644,899	13 502,760	10 929,469	13 090,809	10 795,139	82 488,304
Specific excise duties									
Beer	5 640,000	248,303	455,685	427,872	430,577	428,032	442,268	447,920	2 880,657
Sorghum beer and sorghum flour	40,000	3,369	3,250	3,411	559	5,807	2,895	3,609	22,900
Wine and other fermented beverages	1 365,000	106,826	90,630	99,454	92,839	10,442	115,986	98,173	614,350
Spirits	2 630,000	244,392	173,218	300,996	52,261	189,472	150,611	182,795	1 293,745
Cigarettes and cigarette tobacco	9 110,000	1 099,159	426,389	598,395	565,038	810,784	597,510	648,420	4 745,695
Pipe tobacco and cigars	455,000	56,238	19,078	24,760	34,438	33,344	41,138	80,793	289,789
Petroleum products	920,000	76,013	72,706	71,893	66,877	69,526	69,890	68,585	495,490
Revenue from neighbouring countries	340,000	-	-	107,808	6,014	-	-	55,936	169,758
Ad valorem excise duties	1 700,000	186,574	133,564	493	311,292	1,181	(5,196)	268,462	896,370
Levies on fuel	25 500,000	2 099,494	1 912,558	2 060,197	2 050,587	1 954,508	1 989,844	1 991,116	14 058,304
Taxes on use of goods or permission to use goods or to perform activities									
Air departure tax	580,000	46,421	47,385	33,232	45,239	46,567	49,117	55,449	323,410
Plastic bag levy	75,000	650	514	16,967	2,808	739	16,750	1,997	40,425
Mining leases and ownership									
Diamond mines	-	-	167	-	-	-	-	-	167
Other mines	380,000	-	130,329	-	125,025	-	211,851	-	467,205
Other									
Universal Service Fund	210,000	-	-	-	78,474	125,915	-	-	204,389
<b>Taxes on international trade and transactions</b>	<b>26 900,000</b>	<b>1 536,952</b>	<b>2 133,079</b>	<b>1 949,670</b>	<b>2 547,960</b>	<b>1 722,788</b>	<b>2 033,733</b>	<b>1 769,763</b>	<b>13 693,945</b>
Import duties									
Customs duties	26 500,000	1 370,189	2 003,968	1 970,480	2 071,546	1 883,011	1 918,258	1 935,421	13 152,873
Other									
Miscellaneous customs and excise receipts	400,000	166,763	129,111	(20,810)	476,414	(160,223)	115,475	(165,658)	541,072
<b>Other taxes</b>	<b>600 000</b>	<b>51 844</b>	<b>42 876</b>	<b>56 625</b>	<b>59 849</b>	<b>36 435</b>	<b>46 941</b>	<b>155 854</b>	<b>450 424</b>
Stamp duties and fees	600,000	51,844	42,876	56,625	59,849	36,435	46,941	155,854	450,424
Unallocated tax revenue	-	751,929	(695,466)	38,563	(3,468)	39,119	500,791	(588,765)	42,703
<b>Total tax revenue (gross)</b>	<b>642 269,000</b>	<b>33 809,564</b>	<b>36 363,330</b>	<b>71 110,044</b>	<b>43 610,278</b>	<b>46 880,931</b>	<b>62 481,999</b>	<b>42 369,939</b>	<b>336 626,085</b>
Less: SACU payments	27 075,888	7 230,156	-	-	7 230,156	-	-	7 230,156	21 690,468
<b>Total tax revenue (net of SACU payments)</b>	<b>615 193,112</b>	<b>26 579,408</b>	<b>36 363,330</b>	<b>71 110,044</b>	<b>36 380,122</b>	<b>46 880,931</b>	<b>62 481,999</b>	<b>35 139,783</b>	<b>314 935,617</b>
<b>Departmental revenue</b>	<b>11 337,562</b>	<b>6 146,420</b>	<b>369,695</b>	<b>836,207</b>	<b>1 855,776</b>	<b>577,323</b>	<b>1 387,365</b>	<b>1 215,768</b>	<b>6 858,554</b>
Sales of goods and services other than capital assets									
Sales by market establishments	62,109	-	15,445	7,625	7,764	7,655	7,599	7,610	53,698
Administrative fees	2 318,370	60,887	55,842	486,152	84,149	72,721	459,040	38,591	1 257,382
Other sales	670,937	45,646	43,306	59,664	42,351	44,224	41,305	42,462	318,958
Selling of scrap or waste and other used current goods	39,492	598	1,620	7,944	5,211	1,523	2,851	1,884	21,631
Transfers received	3,394	38	362	234	289	252	332	332	1,507
Fines penalties and forfeits	440,813	7,114	14,404	2,822	111,982	14,377	10,308	35,280	196,287
Interest, dividends and rent on land									
Interest	4 730,981	393,375	120,897	173,108	199,385	441,520	456,419	547,871	2 332,575
Dividends	1 855,519	-	-	-	1 366,514	-	119,005	-	1 485,519
Rent on land	195,254	45,682	13,793	7,625	10,110	(24,508)	18,829	5,047	76,578
Sales of capital assets	99,176	1,101	136	(122)	1,870	397	3	1,082	4,467
Financial transactions in assets and liabilities	921,517	61,979	104,252	91,027	26,206	19,125	271,754	535,609	1 109,952
<b>Total national government revenue</b>	<b>626 530,674</b>	<b>27 195,828</b>	<b>36 733,025</b>	<b>71 946,251</b>	<b>38 235,898</b>	<b>47 458,254</b>	<b>63 869,364</b>	<b>36 355,551</b>	<b>321 794,171</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>									
<b>Total national government revenue</b>		<b>27 195,828</b>	<b>36 733,025</b>	<b>71 946,251</b>	<b>38 235,898</b>	<b>47 458,254</b>	<b>63 869,364</b>	<b>36 355,551</b>	<b>321 794,171</b>
Departmental revenue received but not yet paid to the National Revenue Fund		738,305	129,329	(382,835)	349,855	89,246	(335,323)	809,476	1,398,053
Revenue collected on behalf of the Provincial Authorities		1,111	1,116	1,005	938	978	1,198	1,272	7,618
Revenue collected on behalf of the Road Accident Fund (RAF)		717,080	646,324	710,877	690,655	724,980	735,371	711,354	4,936,641
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		759,785	801,328	811,972	820,927	838,403	842,713	844,655	5,719,783
<b>Total net revenue</b>	<b>29 412,109</b>	<b>38 311,122</b>	<b>73 087,270</b>	<b>40 098,273</b>	<b>49 111,861</b>	<b>65 113,323</b>	<b>38 722,308</b>	<b>33 856,266</b>	
Cash balance National Revenue Fund	(840,128)	1,228,202	(456,666)	450,563	205,441	(537,310)	1,378,326	1,428,428	
Provincial revenue collected by SARS and transferred by National Treasury for September	(1,237)	(1,078)	(1,116)	(1,038)	(938)	(978)	(1,163)	(7,548)	
Direct transfer from National Revenue Fund to the Road Accident Fund	(707,870)	(717,080)	(646,324)	(710,876)	(690,655)	(724,980)	(735,371)	(4,933,156)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(789,008)	(805,911)	(801,655)	(832,996)	(831,316)	(846,390)	(845,537)	(5,752,813)	
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	3,421	969	1,357	12,622	
<b>Revenue collected according to table 5</b>	<b>27 077,310</b>	<b>38 015,778</b>	<b>71 184,042</b>	<b>39 004,301</b>	<b>47 797,814</b>	<b>63 004,634</b>	<b>38 519,920</b>	<b>324 603,799</b>	

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2008

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 departments

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