

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	380,624,000	18,445,672	221,963,345	332,058,296	17,218,883	190,719,321
Income tax on persons and individuals	201,000,000	14,203,335	124,506,800	168,774,352	12,456,855	105,860,673
Tax on corporate income						
Companies	158,924,000	1,816,796	82,628,802	140,119,831	2,241,573	69,503,531
Secondary tax on companies	18,200,000	2,282,732	13,043,955	20,585,421	2,396,354	13,428,400
Tax on retirement funds	220,000	254	160,985	285,357	(1,378)	161,741
Other						
Interest on overdue income tax	2,250,000	137,921	1,593,506	2,280,507	125,119	1,758,495
Small business tax amnesty	30,000	4,634	29,297	12,828	360	6,481
Taxes on payroll and workforce	7,900,000	593,194	4,690,809	6,330,917	561,437	4,239,238
Skills development levy	7,900,000	593,194	4,690,809	6,330,917	561,437	4,239,238
Taxes on property	10,300,000	857,772	6,690,538	11,883,869	1,185,928	8,259,642
Estate, inheritance and gift taxes						
Donations tax	100,000	1,871	100,041	27,551	6,045	17,491
Estate duty	700,000	61,848	469,785	691,031	86,619	480,973
Taxes on financial and capital transactions						
Securities transfer tax	1) 3,500,000	369,740	2,539,745	3,757,114	390,989	2,441,093
Transfer duties	6,000,000	424,313	3,580,967	7,408,173	702,275	5,320,085
Domestic taxes on goods and services	215,945,000	18,409,825	127,400,784	194,746,328	18,131,124	122,462,423
Value added tax	167,000,000	14,569,395	97,057,699	150,442,849	14,328,219	94,350,369
Specific excise duties						
Beer	5,640,000	490,988	3,371,645	5,141,862	460,580	3,099,369
Sorghum beer and sorghum flour	40,000	276	23,176	34,675	3,436	21,266
Wine and other fermented beverages	1,365,000	110,267	724,617	1,253,881	99,542	678,025
Spirits	2,630,000	182,838	1,476,583	2,364,130	172,463	1,390,156
Cigarettes and cigarette tobacco	9,110,000	703,244	5,448,939	7,665,368	806,636	4,897,745
Pipe tobacco and cigars	455,000	159,775	449,564	379,064	63,729	269,590
Petroleum products	2) 920,000	73,466	568,956	901,269	76,228	588,102
Revenue from neighbouring countries	340,000	-	169,758	478,198	3,362	54,584
Ad valorem excise duties	1,700,000	4,478	900,848	1,480,454	589	1,020,822
Levies on fuel	3) 25,500,000	2,078,913	16,137,217	23,740,512	1,999,607	15,452,001
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	34,551	357,961	540,635	59,469	357,046
Plastic bag levy	75,000	1,634	42,059	86,314	1,539	47,480
Mining leases and ownership						
Diamond mines	-	-	167	300	-	217
Other mines	380,000	-	467,205	55,732	55,725	55,725
Other						
Universal Service Fund	210,000	-	204,389	181,085	-	179,926
Taxes on international trade and transactions	26,900,000	1,933,946	15,627,891	27,081,785	2,481,600	17,760,656
Import duties						
Customs duties	26,500,000	1,943,937	15,096,810	26,469,760	2,565,064	17,158,737
Other						
Miscellaneous customs and excise receipts	4) 400,000	(9,991)	531,081	612,025	(83,464)	601,919
Other taxes	600,000	32,317	482,741	557,123	49,639	419,775
Stamp duties and fees	600,000	32,317	482,741	557,123	49,639	419,775
Unallocated tax revenue	5) -	8,203	50,906	212,235	106,220	418,846
Total tax revenue (gross)	642,269,000	40,280,929	376,907,014	572,870,553	39,734,831	344,279,901
Less: SACU payments	6) 27,075,888	-	21,690,468	24,712,567	-	18,949,316
Total tax revenue (net of SACU payments)	615,193,112	40,280,929	355,216,546	548,157,986	39,734,831	325,330,585
Departmental revenue	7) 11,337,562	982,745	7,841,299	11,615,784	807,110	7,212,649
Sales of goods and services other than capital assets						
Sales by market establishments	62,109	7,479	61,177	83,045	5,446	47,398
Administrative fees	2,318,370	33,556	1,290,938	2,287,891	50,535	1,307,269
Other sales	670,937	47,239	366,197	446,501	37,880	281,632
Selling of scrap or waste and other used current goods	39,492	75	21,706	23,755	2,052	144,056
Transfers received	3,394	396	1,903	4,171	100	2,112
Fines penalties and forfeits	440,813	37,426	233,713	448,142	18,813	265,457
Interest, dividends and rent on land						
Interest	4,730,981	693,695	3,026,270	4,999,974	463,912	2,837,131
Dividends	1,855,519	-	1,485,519	1,538,894	-	1,344,680
Rent on land	195,254	30,217	106,795	256,286	19,921	134,786
Sales of capital assets	99,176	536	5,003	230,100	47,753	81,728
Financial transactions in assets and liabilities	921,517	132,126	1,242,078	1,297,025	160,698	766,400
Total national government revenue	8) 626,530,674	41,263,674	363,057,845	559,773,770	40,541,941	332,543,234
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		41,263,674	363,057,845	559,773,770	40,541,941	332,543,234
Departmental revenue received but not yet paid to the National Revenue Fund		(544,765)	853,288	(1,049,314)	(526,195)	36,419
Revenue collected on behalf of the Provincial Authorities		4,694	12,312	32,783	3,987	12,532
Revenue collected on behalf of the Road Accident Fund (RAF)		753,522	5,690,163	8,150,071	685,005	5,250,259
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		855,937	6,575,720	8,954,337	773,108	5,755,047
Total net revenue		42,333,062	376,189,328	575,861,647	41,477,846	343,597,490
Cash balance National Revenue Fund		(1,070,148)	358,280	(1,008,876)	(479,689)	(303,606)
Provincial revenue collected by SARS and transferred by National Treasury for October		(1,274)	(8,822)	(32,554)	(1,568)	(9,500)
Direct transfer from National Revenue Fund to the Road Accident Fund		(711,354)	(5,644,510)	(8,006,026)	(686,867)	(5,129,079)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(855,844)	(6,608,657)	(8,961,946)	(795,223)	(5,772,886)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5		(4,430)	8,192	21,325	16,594	10,861
Revenue collected according to table 5		39,690,012	364,293,811	557,873,570	39,531,093	332,403,929

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 department.

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