

Table 1 Revenue

R thousand	2008/09										
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date
<b>Taxes on income and profits</b>	380,624,000	17,071,484	17,220,260	51,268,851	22,256,079	29,226,281	41,562,545	24,912,173	18,445,672	59,610,927	281,574,272
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	14,203,335	16,902,938	141,409,738
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	1,816,796	40,749,251	123,378,053
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	2,282,732	1,696,690	14,740,645
Tax on retirement funds	220,000	10,911	254	1,013	147,270	5,993	3,099	(7,809)	254	547	161,532
Other											
Interest on overdue income tax	2,250,000	174,923	180,964	209,937	236,651	161,263	249,326	242,521	137,921	258,369	1,851,875
Small business tax amnesty	30,000	2,705	3,924	2,612	3,687	3,325	3,325	4,546	4,634	3,132	32,429
<b>Taxes on payroll and workforce</b>	7,900,000	583,350	579,156	559,506	594,066	582,121	590,313	609,103	593,194	661,215	5,352,024
Skills development levy	7,900,000	583,350	579,156	559,506	594,066	582,121	590,313	609,103	593,194	661,215	5,352,024
<b>Taxes on property</b>	10,300,000	830,522	908,768	846,452	791,004	668,401	974,203	813,416	857,772	790,152	7,480,690
Estate, inheritance and gift taxes											
Donations tax	100,000	2,366	68,355	7,322	1,839	4,873	7,273	6,142	1,871	103,265	140,265
Estate duty	700,000	48,567	66,349	42,395	69,011	56,432	45,057	80,126	61,848	63,750	533,535
Taxes on financial and capital transactions											
Securities transfer tax	1)	3,500,000	273,319	223,829	281,422	251,948	240,047	577,863	321,577	369,740	2,953,891
Transfer duties		6,000,000	506,270	550,235	515,313	468,206	367,049	344,010	405,571	424,313	3,889,999
<b>Domestic taxes on goods and services</b>	215,945,000	12,983,483	16,174,657	16,390,377	17,364,788	14,605,786	16,773,473	14,698,395	18,409,825	15,634,315	143,035,099
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	14,569,395	11,790,225	106,847,924
Specific excise duties											
Beer	5,640,000	248,303	455,685	427,872	430,577	428,032	442,268	447,920	490,988	530,020	3,901,665
Sorghum beer and sorghum flour	40,000	3,369	3,250	3,411	559	5,807	2,895	3,609	276	5867	29,043
Wine and other fermented beverages	1,365,000	90,826	90,630	99,454	92,839	10,442	115,986	98,173	110,267	142,342	866,959
Spirits	2,630,000	244,392	173,218	300,996	52,261	189,472	150,611	182,795	182,838	218,405	1,694,988
Cigarettes and cigarette tobacco	9,110,000	1,099,159	426,389	598,395	565,038	810,784	597,510	648,420	703,244	657,815	6,106,754
Pipe tobacco and cigars	455,000	56,238	19,078	24,760	34,438	33,344	41,138	80,793	159,775	29,970	479,534
Petroleum products	920,000	76,013	72,706	71,893	66,877	69,528	69,890	68,585	73,466	74,288	643,244
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	4,478	3,051	903,899
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	2,078,913	2,104,859	18,242,076
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	34,551	55,466	413,427
Plastic bag levy	75,000	650	514	16,967	2,808	739	16,750	1,997	1,634	22,000	64,059
Mining leases and ownership											
Diamond mines	-	-	167	-	-	-	-	-	-	-	167
Other mines	380,000	-	130,329	-	125,025	-	211,851	-	-	7	467,212
Other											
Universal Service Fund	210,000	-	-	-	78,474	125,915	-	-	-	-	204,389
<b>Taxes on international trade and transactions</b>	26,900,000	1,538,952	2,133,079	1,949,670	2,547,960	1,722,788	2,033,733	1,769,763	1,933,946	1,971,659	17,599,550
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	1,943,937	1,879,359	16,976,169
Other											
Miscellaneous customs and excise receipts	400,000	166,763	129,111	(20,810)	476,414	(160,223)	115,475	(165,658)	(9,991)	92,300	623,381
<b>Other taxes</b>	600,000	51,844	42,876	56,625	59,849	36,435	46,941	155,854	32,317	30,817	513,558
Stamp duties and fees	600,000	51,844	42,876	56,625	59,849	36,435	46,941	155,854	32,317	30,817	513,558
<b>Unallocated tax revenue</b>	5)	-	751,929	(695,466)	38,563	(3,468)	39,119	500,791	(588,765)	8,203	1,044,097
<b>Total tax revenue (gross)</b>	6)	642,269,000	33,809,564	36,363,330	71,110,044	43,610,278	46,880,931	62,481,999	42,369,939	40,280,929	456,599,290
Less: SACU payments		27,075,886	-	-	-	7,230,156	-	-	7,230,156	-	21,690,468
<b>Total tax revenue (net of SACU payments)</b>	6)	615,193,112	26,579,408	36,363,330	71,110,044	36,380,122	46,880,931	62,481,999	35,139,783	40,280,929	434,908,822
<b>Departmental revenue</b>	7)	11,337,562	616,420	369,695	836,207	1,855,776	577,323	1,387,365	1,215,768	982,745	1,139,996
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	7,479	3,098	64,275
Administrative fees	2,318,370	60,887	55,842	486,152	84,149	72,721	459,040	38,591	33,556	499,957	1,790,895
Other sales	670,937	45,646	43,306	59,664	42,351	44,224	41,305	42,462	47,239	46,181	412,378
Selling of scrap or waste and other used current goods	39,492	598	1,620	7,944	5,211	1,523	1,884	75	125,433	147,139	147,139
Transfers received	3,394	38	-	362	234	289	252	332	396	228,404	230,307
Fines penalties and forfeits	440,813	7,114	14,404	2,822	111,982	14,377	10,308	35,280	37,426	(9,704)	224,009
Interest, dividends and rent on land											
Interest	4,730,981	393,375	120,897	173,108	199,385	441,520	456,419	547,871	693,695	654,980	3,681,250
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	30,217	3,340	110,135
Sales of capital assets	99,176	1,101	136	(122)	1,870	397	1,082	536	-	103	5,106
Financial transactions in assets and liabilities	921,517	61,979	140,252	91,027	26,206	19,125	271,754	535,609	132,126	(411,796)	830,282
<b>Total national government revenue</b>	8)	626,530,674	27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	63,869,364	36,355,551	41,263,674	443,890,117
<b>Reconciliation to total net revenue and revenue collected on table 5</b>											
<b>Total national government revenue</b>		27,195,828	36,733,025	71,946,251	38,235,898	47,458,254	63,869,364	36,355,551	41,263,674	80,832,272	443,890,117
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	(544,765)	523,750	1,377,038
Revenue collected on behalf of the Provincial Authorities		1,111	1,116	(1,005)	938	978	1,198	1,272	4,694	12,366	24,678
Revenue collected on behalf of the Road Accident Fund (RAF)		717,080	646,324	710,877	690,655	724,980	735,371	711,354	753,522	762,532	6,452,695
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		759,785	801,328	811,972	820,927	838,403	842,713	844,655	855,937	915,551	7,491,271
<b>Total net revenue</b>		29,412,109	38,311,122	73,087,270	40,098,273	49,113,861	65,113,323	38,722,308	42,333,062	83,046,471	459,235,799
Cash balance National Revenue Fund	(840,128)	1,228,022	(456,666)	450,563	205,441	(537,310)	1,378,326	(1,070,148)	(1,249,646)	(891,366)	(891,366)
Provincial revenue collected by SARS and transferred by National Treasury for November	(1,237)	(1,078)	(1,116)	(1,116)	(938)	(938)	(978)	(1,163)	(1,274)	(4,728)	(13,550)
Direct transfer from National Revenue Fund to the Road Accident Fund	(707,870)	(710,870)	(646,324)	(646,324)	(690,655)	(724,980)	(735,371)	(711,354)	(753,522)	(753,522)	(6,398,032)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(708,008)	(805,911)	(801,655)	(801,655)	(832,996)	(831,316)	(846,390)	(845,537)	(855,844)	(850,831)	(7,459,488)
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	(4,430)	6,122	14,314	14,314
<b>Revenue collected according to table 5</b>		27,077,310	38,015,778	71,184,042	39,004,301	47,797,814	63,004,634	38,519,920	39,690,012	80,193,866	444,487,677

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