

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income and profits	380,624,000	22,046,775	303,621,047	332,058,296	20,843,817	261,045,091
Income tax on persons and individuals	201,000,000	16,938,653	158,348,391	168,774,352	15,136,407	135,428,089
Tax on corporate income						
Companies	158,924,000	3,363,755	126,741,808	140,119,831	2,775,044	105,869,793
Secondary tax on companies	18,200,000	1,663,349	16,403,994	20,585,421	2,642,879	17,406,950
Tax on retirement funds	220,000	(17,301)	144,231	285,357	(378)	163,123
Other						
Interest on overdue income tax	2,250,000	94,372	1,946,247	2,280,507	288,495	2,168,614
Small business tax amnesty	30,000	3,947	36,376	12,828	1,370	8,522
Taxes on payroll and workforce	7,900,000	706,398	6,058,422	6,330,917	594,933	5,254,377
Skills development levy	7,900,000	706,398	6,058,422	6,330,917	594,933	5,254,377
Taxes on property	10,300,000	592,954	8,073,644	11,883,869	763,184	9,936,413
Estate, inheritance and gift taxes						
Donations tax	100,000	1,609	104,874	27,551	3,328	23,528
Estate duty	700,000	29,190	562,725	691,031	44,090	596,758
Taxes on financial and capital transactions						
Securities transfer tax	3,500,000	277,958	3,231,849	3,757,114	223,370	3,071,087
Transfer duties	6,000,000	284,197	4,174,196	7,408,173	492,396	6,245,040
Domestic taxes on goods and services	215,945,000	18,789,331	161,824,263	194,746,211	17,906,466	157,174,888
Value added tax	167,000,000	14,564,840	123,412,764	150,442,849	13,271,676	120,657,964
Specific excise duties						
Beer	5,640,000	511,916	4,413,581	5,141,862	503,188	4,121,245
Sorghum beer and sorghum flour	40,000	3,044	32,087	34,675	6,477	28,356
Wine and other fermented beverages	1,365,000	140,773	1,007,732	1,253,881	146,253	939,105
Spirits	2,630,000	251,835	1,946,823	2,364,130	252,474	1,858,475
Cigarettes and cigarette tobacco	9,110,000	710,845	6,817,599	7,665,368	680,641	6,144,121
Pipe tobacco and cigars	455,000	36,301	515,835	379,064	77,446	348,058
Petroleum products	920,000	74,007	717,251	901,269	79,168	748,920
Revenue from neighbouring countries	340,000	72,424	242,182	478,198	292,886	347,470
Ad valorem excise duties	1,700,000	262,960	1,166,859	1,480,454	394,006	1,414,924
Levies on fuel	25,500,000	2,102,954	20,345,031	23,740,511	2,138,166	19,806,598
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	52,776	466,203	540,635	49,912	452,950
Plastic bag levy	75,000	4,656	68,715	86,314	13,027	69,714
Mining leases and ownership						
Diamond mines	-	-	-	300	-	184
Other mines	380,000	-	467,212	55,616	-	55,732
Other						
Universal Service Fund	210,000	-	204,389	181,085	1,146	181,072
Taxes on international trade and transactions	26,900,000	1,355,608	18,955,325	27,081,900	1,641,283	21,679,733
Import duties						
Customs duties	26,500,000	1,584,372	18,560,541	26,469,760	2,063,311	21,293,228
Other						
Miscellaneous customs and excise receipts	400,000	(228,764)	394,617	612,024	(422,028)	386,472
Diamond export duties	-	-	167	116	-	33
Other taxes	600,000	13,516	527,074	557,123	29,442	475,590
Stamp duties and fees	600,000	13,516	527,074	557,123	29,442	475,590
Unallocated tax revenue	-	(996,754)	47,343	212,236	562,099	771,828
Total tax revenue (gross)	642,269,000	42,507,828	499,107,118	572,870,552	42,341,224	456,337,920
Less: SACU payments	27,075,888	7,230,156	28,920,624	24,712,567	5,763,249	24,712,565
Total tax revenue (net of SACU payments)	615,193,112	35,277,672	470,186,494	548,157,985	36,577,975	431,625,355
Departmental revenue	11,337,562	643,883	9,625,178	11,615,786	606,287	8,893,293
Sales of goods and services other than capital assets						
Sales by market establishments	62,109	(54,856)	9,419	83,112	5,424	62,077
Administrative fees	2,318,370	71,608	1,862,503	2,287,559	56,156	1,791,352
Other sales	670,937	34,154	446,532	446,893	41,551	351,224
Selling of scrap or waste and other used current goods	39,492	6,576	153,715	23,745	160	147,784
Transfers received	3,394	233	230,540	4,171	-	2,112
Fines penalties and forfeits	440,813	7,560	231,569	448,142	114,241	399,285
Interest, dividends and rent on land						
Interest	4,730,981	516,166	4,197,416	4,999,974	347,554	3,727,516
Dividends	1,855,519	-	1,485,519	1,538,894	-	1,344,680
Rent on land	195,254	9,562	119,697	256,286	13,133	156,851
Sales of capital assets	99,176	599	5,705	230,100	423	82,815
Financial transactions in assets and liabilities	921,517	52,281	882,563	1,296,910	27,645	827,597
Total national government revenue	626,530,674	35,921,555	479,811,672	559,773,771	37,184,262	440,518,648
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		35,921,555	479,811,672	559,773,771	37,184,262	440,518,648
Departmental revenue received but not yet paid to the National Revenue Fund		614,976	1,992,014	111,626	(248,158)	
Revenue collected on behalf of the Provincial Authorities		2,599	27,277	32,783	3,585	29,196
Revenue collected on behalf of the Road Accident Fund (RAF)		788,301	7,240,996	8,150,071	740,381	6,746,649
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		881,314	8,372,585	8,954,337	785,827	7,364,480
Total net revenue		38,208,745	497,444,544	575,861,646	38,825,681	454,410,815
Cash balance National Revenue Fund		2,471,703	1,580,337	(1,008,876)	1,254,258	(148,640)
Provincial revenue collected by SARS and transferred by National Treasury for December		(12,366)	(25,916)	(32,554)	(13,079)	(26,617)
Direct transfer from National Revenue Fund to the Road Accident Fund		(762,532)	(7,160,564)	(8,006,026)	(756,009)	(6,570,093)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(954,614)	(8,414,102)	(8,961,946)	(861,686)	(7,403,217)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement E		881	15,195	21,325	(465)	11,298
Revenue collected according to table 5		38,951,817	483,439,494	557,873,569	38,448,700	440,284,195

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 databases