

Table 1 Revenue

R thousand	2008/09			2007/08		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits	383,635,000	33,872,328	337,493,375	332,058,296	27,642,138	288,687,229
Income tax on persons and individuals	199,000,000	18,329,393	176,677,784	168,774,352	15,881,467	151,309,556
Tax on corporate income						
Companies	162,000,000	14,366,544	141,108,352	140,119,831	9,928,449	115,798,242
Secondary tax on companies	20,000,000	950,650	17,354,644	20,585,421	1,673,480	19,080,430
Tax on retirement funds	230,000	(32,429)	111,802	285,357	3,553	166,676
Other						
Interest on overdue income tax	2,365,000	251,821	2,198,068	2,280,507	153,045	2,321,659
Small business tax amnesty	40,000	6,349	42,725	12,828	2,144	10,666
Taxes on payroll and workforce	7,255,600	621,919	6,680,341	6,330,917	529,106	5,783,483
Skills development levy	7,255,600	621,919	6,680,341	6,330,917	529,106	5,783,483
Taxes on property	9,710,000	621,809	8,695,453	11,883,869	958,114	10,894,527
Estate, inheritance and gift taxes						
Donations tax	110,000	3,892	108,766	27,551	1,262	24,790
Estate duty	685,000	47,246	609,971	691,031	46,980	643,738
Taxes on financial and capital transactions						
Securities transfer tax	3,875,000	224,651	3,456,500	3,757,114	334,708	3,405,795
Transfer duties	5,040,000	346,020	4,520,216	7,408,173	575,164	6,820,204
Domestic taxes on goods and services	202,064,000	14,040,259	175,397,310	194,690,295	15,338,324	172,457,296
Value added tax	154,919,000	9,577,032	132,989,796	150,442,849	11,532,959	132,190,923
Specific excise duties						
Beer	5,763,200	476,064	4,889,645	5,141,862	467,616	4,588,861
Sorghum beer and sorghum flour	38,900	3,546	35,633	34,675	481	28,837
Wine and other fermented beverages	1,405,400	244,283	1,252,015	1,253,881	218,874	1,157,979
Spirits	2,649,800	244,693	2,191,516	2,364,130	255,326	2,113,801
Cigarettes and cigarette tobacco	8,591,600	975,824	7,793,423	7,665,368	728,864	6,872,985
Pipe tobacco and cigars	424,900	45,453	561,288	379,064	1,578	349,636
Petroleum products	1,010,200	82,745	799,996	901,269	75,848	824,768
Revenue from neighbouring countries	536,000	-	242,182	478,198	-	347,470
Ad valorem excise duties	1,370,000	305	1,167,164	1,480,454	542	1,415,466
Levies on fuel	24,480,000	2,345,775	22,690,806	23,740,511	2,011,114	21,817,712
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	580,000	45,344	511,547	540,635	43,804	496,754
Plastic bag levy	70,000	(3,275)	65,440	86,314	1,318	71,032
Other						
Universal Service Fund	225,000	2,470	206,859	181,085	-	181,072
Taxes on international trade and transactions	24,410,170	1,710,548	20,665,873	27,081,900	2,316,821	23,996,554
Import duties						
Customs duties	23,780,000	1,680,805	20,241,346	26,469,760	2,256,929	23,550,157
Other						
Miscellaneous customs and excise receipts	630,000	29,743	424,360	612,024	59,892	446,364
Diamond export duties	170	-	167	116	-	33
Other taxes	618,000	19,641	546,715	557,123	43,046	518,636
Stamp duties and fees	618,000	19,641	546,715	557,123	43,046	518,636
Unallocated tax revenue	-	57,921	105,264	212,236	(375,852)	395,976
Total tax revenue (gross)	627,692,770	50,944,425	549,584,331	572,814,636	46,451,697	502,733,701
Less: SACU payments	28,920,625	-	28,920,624	24,712,567	-	24,712,565
Total tax revenue (net of SACU payments)	598,772,145	50,944,425	520,663,707	548,102,069	46,451,697	478,021,136
Departmental revenue	12,351,642	1,055,614	11,148,004	11,671,702	1,640,599	10,589,808
Sales of goods and services other than capital assets						
Sales by market establishments	55,411	492	9,911	83,112	9,237	71,314
Administrative fees	2,287,330	118,951	1,981,454	2,287,559	103,987	1,895,339
Other sales	655,596	39,042	485,574	446,893	38,662	389,886
Selling of scrap or waste and other used current goods	43,664	2,176	155,891	23,745	567	148,351
Transfers received	231,480	60,538	291,078	4,171	248	2,360
Fines penalties and forfeits	474,883	8,068	239,637	448,142	25,568	424,853
Interest, dividends and rent on land						
Interest	5,172,557	494,474	4,691,890	4,999,974	1,190,453	4,917,969
Dividends	1,565,519	-	1,485,519	1,538,894	-	1,344,680
Rent on land	697,496	273,891	860,800	312,202	17,435	230,202
Of which: Mining leases and ownership	495,000	241,207	708,413	55,916	-	55,916
Sales of capital assets	98,325	1,638	7,343	230,100	17,474	100,289
Financial transactions in assets and liabilities	1,069,381	56,344	938,907	1,296,910	236,968	1,064,565
Total national government revenue	611,123,787	52,000,039	531,811,711	559,773,771	48,092,296	488,610,944
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		52,000,039	531,811,711	559,773,771	48,092,296	488,610,944
Departmental revenue received but not yet paid to the National Revenue Fund		153,702	2,145,716	(1,049,316)	(355,320)	(603,478)
Revenue collected on behalf of the Provincial Authorities		2,789	30,066	32,783	2,351	31,547
Revenue collected on behalf of the Road Accident Fund (RAF)		845,308	8,086,304	8,150,071	695,552	7,442,201
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		833,668	9,206,253	8,954,337	777,085	8,141,565
Total net revenue		53,835,506	551,280,050	575,861,646	49,211,964	503,622,779
Cash balance National Revenue Fund		(561,487)	1,018,850	(1,008,875)	(1,337,383)	(1,486,024)
Provincial revenue collected by SARS and transferred by National Treasury for January		(2,598)	(28,514)	(32,554)	(3,586)	(30,203)
Direct transfer from National Revenue Fund to the Road Accident Fund		(788,300)	(7,948,864)	(8,006,026)	(740,381)	(7,310,474)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(829,380)	(9,243,482)	(8,961,946)	(763,300)	(8,166,517)
Other departments: Customs and Excise excluded from SARS revenue		-	-	-	-	10,649
Recovery of criminal assets added as part of cash revenue in statement 5		2,534	17,729	21,325	6,772	18,070
Revenue collected according to table 5		51,656,275	535,095,769	557,873,570	46,374,086	486,658,280

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) Mining leases and ownership has been reclassified as non-tax revenue. The 2007/08 year has been adjusted for comparative purposes

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