

Table 1 Revenue

R thousand	2009/10			
	Budget estimate	April	May	Year to date
Taxes on income, profits and capital gains	389,040,000	18,329,251	17,811,861	36,141,112
Income tax on persons and individuals	207,450,000	15,538,519	14,821,448	30,359,967
Tax on corporate income				
Companies	160,000,000	1,321,726	1,240,910	2,562,636
Secondary tax on companies	19,000,000	1,243,653	1,522,029	2,765,682
Tax on retirement funds	-	14,110	3,149	17,259
Other				
Interest on overdue income tax	2,560,000	204,204	217,188	421,392
Small business tax amnesty	30,000	7,039	7,137	14,176
Taxes on payroll and workforce	7,749,980	628,205	611,099	1,239,304
Skills development levy	7,749,980	628,205	611,099	1,239,304
Taxes on property	10,420,000	658,639	654,206	1,312,845
Estate, inheritance and gift taxes				
Donations tax	80,000	1,791	4,973	6,764
Estate duty	700,000	100,353	53,031	153,384
Taxes on financial and capital transactions				
Securities transfer tax	4,300,000	292,978	247,397	540,375
Transfer duties	5,340,000	263,517	348,805	612,322
Taxes on goods and services	226,757,000	10,222,668	11,833,393	22,056,061
Value added tax	168,807,000	6,407,932	8,088,011	14,495,943
Specific excise duties				
Beer	6,512,800	216,191	436,756	652,947
Sorghum beer and sorghum flour	40,500	2,990	2,782	5,772
Wine and other fermented beverages	1,559,200	96,972	98,172	195,144
Spirits	2,807,500	325,354	222,500	547,854
Cigarettes and cigarette tobacco	9,614,000	902,684	662,053	1,564,737
Pipe tobacco and cigars	679,700	721	50,448	51,169
Petroleum products	876,300	66,455	70,975	137,430
Revenue from neighbouring countries	510,000	-	10,081	10,081
Ad valorem excise duties	1,350,000	283,783	1,524	285,307
Levies on fuel	30,090,000	1,869,737	2,144,310	4,014,047
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	770,000	45,110	44,671	89,781
Plastic bag levy	90,000	4,739	1,110	5,849
Electricity levy	2,780,000	-	-	-
Incandescent light bulb levy	20,000	-	-	-
Other				
Universal Service Fund	250,000	-	-	-
Taxes on international trade and transactions	25,337,000	1,138,959	1,198,880	2,337,839
Import duties				
Customs duties	24,635,000	920,084	1,210,375	2,130,459
Other				
Miscellaneous customs and excise receipts	652,000	218,875	(11,495)	207,380
Diamond export duties	50,000	-	-	-
Other taxes	-	7,849	7,537	15,386
Stamp duties and fees	-	7,849	7,537	15,386
Unallocated tax revenue	-	97,823	19,124	116,947
Total tax revenue (gross)	659,303,980	31,083,394	32,136,100	63,219,494
Less: SACU payments	27,915,405	6,978,388	-	6,978,388
Total tax revenue (net of SACU payments)	631,388,575	24,105,006	32,136,100	56,241,106
Departmental revenue	11,601,575	195,735	299,184	494,919
Sales of goods and services other than capital assets				
Sales by market establishments	57,341	1,652	2,708	4,360
Administrative fees	2,461,784	26,321	43,492	69,813
Other sales	695,599	43,933	50,343	94,276
Selling of scrap or waste and other used current goods	41,612	399	221	620
Transfers received	152,985	110	877	987
Fines penalties and forfeits	471,355	7,686	63,492	71,178
Interest, dividends and rent on land				
Interest	4,284,388	94,315	83,627	177,942
Dividends	1,804,883	-	-	-
Rent on land	534,238	784	23,193	23,977
Sales of capital assets	42,991	41	599	640
Financial transactions in assets and liabilities	1,054,399	20,494	30,632	51,126
Total national government revenue	642,990,150	24,300,741	32,435,284	56,736,025
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		24,300,741	32,435,284	56,736,025
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	91,426
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	6,372
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	885,743	1,547,606
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	1,670,024
Total net revenue		25,803,714	34,247,739	60,051,453
Cash balance National Revenue Fund		58,675	(2,132,347)	(2,073,672)
Provincial revenue collected by SARS and transferred by National Treasury for April		(2,745)	(3,546)	(6,291)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(661,863)	(1,484,923)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(1,670,171)
Recovery of criminal assets added as part of cash revenue in statement 5		2,337	2,241	4,578
Revenue collected according to table 5		24,186,440	30,634,534	54,820,974

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