

Table 1 Revenue

R thousand	2009/10			2008/09		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>389,040,000</b>	<b>48,016,331</b>	<b>84,157,443</b>	<b>383,482,734</b>	<b>51,268,851</b>	<b>85,560,595</b>
Income tax on persons and individuals	207,450,000	15,118,958	45,478,925	195,115,267	13,922,542	41,831,250
Tax on corporate income						
Companies	160,000,000	31,187,503	33,750,139	165,378,021	36,495,782	39,121,141
Secondary tax on companies	19,000,000	1,462,047	4,227,729	20,017,580	636,965	4,020,961
Tax on retirement funds	-	(12,649)	4,610	143,251	1,013	12,178
Other						
Interest on overdue income tax	2,560,000	248,553	669,945	2,776,988	209,937	565,824
Small business tax amnesty	30,000	11,919	26,095	51,627	2,612	9,241
<b>Taxes on payroll and workforce</b>	<b>7,749,980</b>	<b>621,488</b>	<b>1,860,792</b>	<b>7,327,463</b>	<b>559,506</b>	<b>1,722,012</b>
Skills development levy	7,749,980	621,488	1,860,792	7,327,463	559,506	1,722,012
<b>Taxes on property</b>	<b>10,420,000</b>	<b>742,028</b>	<b>2,054,873</b>	<b>9,477,079</b>	<b>846,452</b>	<b>2,585,742</b>
Estate, inheritance and gift taxes						
Donations tax	80,000	16,505	23,269	124,992	7,322	78,043
Estate duty	700,000	48,863	202,247	756,738	42,395	157,311
Taxes on financial and capital transactions						
Securities transfer tax	4,300,000	345,559	885,934	3,664,484	281,422	778,570
Transfer duties	5,340,000	331,101	943,423	4,930,865	515,313	1,571,818
<b>Taxes on goods and services</b>	<b>226,757,000</b>	<b>12,995,942</b>	<b>35,052,003</b>	<b>201,132,143</b>	<b>16,390,377</b>	<b>45,418,021</b>
Value added tax	168,807,000	9,083,108	23,579,051	154,340,449	12,644,899	34,170,127
Specific excise duties						
Beer	6,512,800	443,816	1,096,763	5,514,812	427,872	1,131,860
Sorghum beer and sorghum flour	40,500	574	6,346	38,237	3,411	10,030
Wine and other fermented beverages	1,559,200	101,231	296,375	1,358,439	99,454	296,910
Spirits	2,807,500	209,092	756,946	2,511,163	300,996	718,606
Cigarettes and cigarette tobacco	9,614,000	544,552	2,109,289	8,693,319	598,395	2,123,943
Pipe tobacco and cigars	679,700	21,899	73,068	561,918	24,760	100,076
Petroleum products	876,300	72,320	209,750	880,632	71,893	220,612
Revenue from neighbouring countries	510,000	-	10,081	344,763	107,808	107,808
Ad valorem excise duties	1,350,000	316	285,623	1,169,529	493	320,631
Levies on fuel	30,090,000	2,455,280	6,469,327	24,883,785	2,060,197	6,072,249
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	46,280	136,061	549,367	33,232	127,038
Plastic bag levy	90,000	17,474	23,323	78,563	16,967	18,131
Electricity levy	2,780,000	-	-	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	-	-	207,167	-	-
<b>Taxes on international trade and transactions</b>	<b>25,337,000</b>	<b>1,412,268</b>	<b>3,750,107</b>	<b>23,133,719</b>	<b>1,949,670</b>	<b>5,619,868</b>
Import duties						
Customs duties	24,635,000	1,467,795	3,598,254	22,653,599	1,970,480	5,344,637
Other						
Miscellaneous customs and excise receipts	652,000	(55,789)	151,591	479,953	(20,810)	275,064
Diamond export duties	50,000	262	262	167	-	167
<b>Other taxes</b>	<b>-</b>	<b>7,262</b>	<b>22,648</b>	<b>569,747</b>	<b>56,625</b>	<b>151,345</b>
Stamp duties and fees	-	7,262	22,648	569,747	56,625	151,345
<b>Unallocated tax revenue</b>	<b>5)</b>	<b>997,519</b>	<b>1,114,466</b>	<b>(27,443)</b>	<b>38,563</b>	<b>95,026</b>
<b>Total tax revenue (gross)</b>	<b>659,303,980</b>	<b>64,792,838</b>	<b>128,012,332</b>	<b>625,095,442</b>	<b>71,110,044</b>	<b>141,152,609</b>
<b>Less: SACU payments</b>	<b>6)</b>	<b>27,915,405</b>	<b>-</b>	<b>6,978,388</b>	<b>-</b>	<b>7,230,156</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>631,388,575</b>	<b>64,792,838</b>	<b>121,033,944</b>	<b>596,174,818</b>	<b>71,110,044</b>	<b>133,922,453</b>
<b>Departmental revenue</b>	<b>11,601,575</b>	<b>782,021</b>	<b>1,276,940</b>	<b>12,173,180</b>	<b>836,207</b>	<b>1,952,651</b>
Sales of goods and services other than capital assets						
Sales by market establishments	57,341	2,862	7,222	11,313	7,625	23,070
Administrative fees	2,461,784	238,250	308,063	2,748,648	486,152	602,881
Other sales	695,599	50,985	145,261	548,723	59,664	148,616
Selling of scrap or waste and other used current goods	41,612	622	1,242	158,010	7,944	10,162
Transfers received	152,985	34	1,021	291,710	362	400
Fines penalties and forfeits	471,355	21,342	92,520	226,391	2,822	24,340
Interest, dividends and rent on land						
Interest	4,284,388	28,962	206,904	4,913,089	173,108	687,380
Dividends	1,804,883	-	-	1,585,519	-	-
Rent on land	534,238	297,753	321,730	867,590	7,625	197,429
Sales of capital assets	42,991	153	793	9,819	(122)	1,115
Financial transactions in assets and liabilities	1,054,399	141,058	192,184	812,368	91,027	257,258
<b>Total national government revenue</b>	<b>7)</b>	<b>642,990,150</b>	<b>65,574,859</b>	<b>122,310,884</b>	<b>608,347,998</b>	<b>71,946,251</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>65,574,859</b>	<b>122,310,884</b>	<b>608,347,998</b>	<b>71,946,251</b>	<b>135,875,104</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(52,106)	39,320	1,577,221	(382,229)	485,953
Revenue collected on behalf of the Provincial Authorities		1,061	7,433	32,776	1,005	3,232
Revenue collected on behalf of the Road Accident Fund (RAF)		1,041,772	2,589,378	8,909,364	710,877	2,074,281
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		874,791	2,544,815	10,096,867	811,972	2,373,085
<b>Total net revenue</b>		<b>67,440,377</b>	<b>127,491,830</b>	<b>628,964,226</b>	<b>73,087,876</b>	<b>140,811,655</b>
Cash balance National Revenue Fund		(66,192)	(2,139,864)	138,882	(456,666)	(68,592)
Provincial revenue collected by SARS and transferred by National Treasury for May		(2,825)	(9,116)	(31,268)	(1,116)	(3,431)
Direct transfer from National Revenue Fund to the Road Accident Fund		(885,743)	(2,370,666)	(8,794,172)	(646,324)	(2,071,274)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(885,919)	(2,556,090)	(10,098,877)	(801,655)	(2,396,574)
Recovery of criminal assets added as part of cash revenue in statement 5		5,195	9,773	58,954	2,533	6,500
<b>Revenue collected according to table 5</b>		<b>65,604,893</b>	<b>120,425,867</b>	<b>610,237,745</b>	<b>71,184,648</b>	<b>136,278,284</b>

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