

Table 1 Revenue

| R thousand   | 2009/10               |                   |                   |                   |                    |                    |
|--|-----------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|  | Budget estimate       | April             | May               | June              | July               | Year to date       |
| <b>Taxes on income, profits and capital gains</b>                                  | <b>389,040,000</b>    | <b>18,329,251</b> | <b>17,811,861</b> | <b>48,016,331</b> | <b>21,060,757</b>  | <b>105,218,200</b> |
| Income tax on persons and individuals  | 207,450,000           | 15,538,519        | 14,821,448        | 15,118,958        | 14,430,168         | 59,909,093         |
| Tax on corporate income  |                       |                   |                   |                   |                    |                    |
| Companies  | 160,000,000           | 1,321,726         | 1,240,910         | 31,187,503        | 4,594,712          | 38,344,851         |
| Secondary tax on companies   | 19,000,000            | 1,243,653         | 1,522,029         | 1,462,047         | 1,653,548          | 5,881,277          |
| Tax on retirement funds  | -                     | 14,110            | 3,149             | (12,649)          | (9,309)            | (4,699)            |
| Other  |                       |                   |                   |                   |                    |                    |
| Interest on overdue income tax   | 2,560,000             | 204,204           | 217,188           | 248,553           | 383,677            | 1,053,622          |
| Small business tax amnesty   | 30,000                | 7,039             | 7,137             | 11,919            | 7,961              | 34,056             |
| <b>Taxes on payroll and workforce</b>  | <b>7,749,980</b>      | <b>628,205</b>    | <b>611,099</b>    | <b>621,488</b>    | <b>615,307</b>     | <b>2,476,099</b>   |
| Skills development levy  | 7,749,980             | 628,205           | 611,099           | 621,488           | 615,307            | 2,476,099          |
| <b>Taxes on property</b>   | <b>10,420,000</b>     | <b>658,639</b>    | <b>654,206</b>    | <b>742,028</b>    | <b>810,463</b>     | <b>2,865,336</b>   |
| Estate, inheritance and gift taxes   |                       |                   |                   |                   |                    |                    |
| Donations tax  | 80,000                | 1,791             | 4,973             | 16,505            | 1,784              | 25,053             |
| Estate duty  | 700,000               | 100,353           | 53,031            | 48,863            | 65,746             | 267,993            |
| Taxes on financial and capital transactions  |                       |                   |                   |                   |                    |                    |
| Securities transfer tax  | 1) 4,300,000          | 292,978           | 247,397           | 345,559           | 377,187            | 1,263,121          |
| Transfer duties  | 5,340,000             | 263,517           | 348,805           | 331,101           | 365,746            | 1,309,169          |
| <b>Taxes on goods and services</b>   | <b>226,757,000</b>    | <b>10,222,668</b> | <b>11,833,393</b> | <b>12,995,942</b> | <b>18,328,350</b>  | <b>53,380,353</b>  |
| Value added tax  | 168,807,000           | 6,407,932         | 8,088,011         | 9,083,108         | 13,903,944         | 37,482,995         |
| Specific excise duties   |                       |                   |                   |                   |                    |                    |
| Beer   | 6,512,800             | 216,191           | 436,756           | 443,816           | 433,874            | 1,530,637          |
| Traditional beer and traditional beer powder                                       | 2) 40,500             | 2,990             | 2,782             | 574               | 5,010              | 11,356             |
| Wine and other fermented beverages   | 1,559,200             | 96,972            | 98,172            | 101,231           | 115,307            | 411,682            |
| Spirits  | 2,807,500             | 325,354           | 222,500           | 209,092           | 213,404            | 970,350            |
| Cigarettes and cigarette tobacco   | 9,614,000             | 902,684           | 662,053           | 544,552           | 585,729            | 2,695,018          |
| Pipe tobacco and cigars  | 679,700               | 721               | 50,448            | 21,899            | 72,891             | 145,959            |
| Petroleum products   | 3) 876,300            | 66,455            | 70,975            | 72,320            | 74,006             | 283,756            |
| Revenue from neighbouring countries  | 4) 510,000            | -                 | 10,081            | -                 | 107,072            | 117,153            |
| Ad valorem excise duties   | 1,350,000             | 283,783           | 1,524             | 316               | 264,808            | 550,431            |
| Levies on fuel   | 5) 30,090,000         | 1,869,737         | 2,144,310         | 2,455,280         | 2,507,667          | 8,976,994          |
| Taxes on use of goods and on permission to use goods or perform activities         |                       |                   |                   |                   |                    |                    |
| Air departure tax  | 770,000               | 45,110            | 44,671            | 46,280            | 37,773             | 173,834            |
| Plastic bag levy   | 90,000                | 4,739             | 1,110             | 17,474            | 5,192              | 28,515             |
| Electricity levy   | 2,780,000             | -                 | -                 | -                 | -                  | -                  |
| Incandescent light bulb levy   | 20,000                | -                 | -                 | -                 | -                  | -                  |
| Other  |                       |                   |                   |                   |                    |                    |
| Universal Service Fund   | 250,000               | -                 | -                 | -                 | 1,673              | 1,673              |
| <b>Taxes on international trade and transactions</b>                               | <b>25,337,000</b>     | <b>1,138,959</b>  | <b>1,198,880</b>  | <b>1,412,268</b>  | <b>1,497,624</b>   | <b>5,247,731</b>   |
| Import duties  |                       |                   |                   |                   |                    |                    |
| Customs duties   | 24,635,000            | 920,084           | 1,210,375         | 1,467,795         | 1,397,585          | 4,995,839          |
| Other  |                       |                   |                   |                   |                    |                    |
| Miscellaneous customs and excise receipts  | 6) 652,000            | 218,875           | (11,495)          | (55,789)          | 98,442             | 250,033            |
| Diamond export duties  | 50,000                | -                 | -                 | 262               | 1,597              | 1,859              |
| <b>Other taxes</b>   | <b>-</b>              | <b>7,849</b>      | <b>7,537</b>      | <b>7,262</b>      | <b>8,963</b>       | <b>31,611</b>      |
| Stamp duties and fees  | -                     | 7,849             | 7,537             | 7,262             | 8,963              | 31,611             |
| <b>Unallocated tax revenue</b>   | <b>7) -</b>           | <b>97,823</b>     | <b>19,124</b>     | <b>997,519</b>    | <b>(1,021,068)</b> | <b>93,398</b>      |
| <b>Total tax revenue (gross)</b>   | <b>659,303,980</b>    | <b>31,083,394</b> | <b>32,136,100</b> | <b>64,792,838</b> | <b>41,300,396</b>  | <b>169,312,728</b> |
| Less: SACU payments  | 8) 27,915,405         | 6,978,388         | -                 | -                 | 6,979,314          | 13,957,702         |
| <b>Total tax revenue (net of SACU payments)</b>                                    | <b>631,388,575</b>    | <b>24,105,006</b> | <b>32,136,100</b> | <b>64,792,838</b> | <b>34,321,082</b>  | <b>155,355,026</b> |
| <b>Departmental revenue</b>  | <b>11,601,575</b>     | <b>195,735</b>    | <b>299,184</b>    | <b>782,021</b>    | <b>657,206</b>     | <b>1,934,146</b>   |
| Sales of goods and services other than capital assets                              |                       |                   |                   |                   |                    |                    |
| Sales by market establishments   | 57,341                | 1,652             | 2,708             | 2,862             | 2,795              | 10,017             |
| Administrative fees  | 2,461,784             | 26,321            | 43,492            | 238,250           | 38,429             | 346,492            |
| Other sales  | 695,599               | 43,933            | 50,343            | 50,985            | 34,336             | 179,597            |
| Selling of scrap or waste and other used current goods                             | 41,612                | 399               | 221               | 622               | 2,702              | 3,944              |
| Transfers received   | 152,985               | 110               | 877               | 34                | 4,567              | 5,588              |
| Fines penalties and forfeits   | 471,355               | 7,686             | 63,492            | 21,342            | 228,582            | 321,102            |
| Interest, dividends and rent on land   |                       |                   |                   |                   |                    |                    |
| Interest   | 4,284,388             | 94,315            | 83,627            | 28,962            | 62,820             | 269,724            |
| Dividends  | 1,804,883             | -                 | -                 | -                 | 238,105            | 238,105            |
| Rent on land   | 534,238               | 784               | 23,193            | 297,753           | 8,926              | 330,656            |
| Sales of capital assets  | 42,991                | 41                | 599               | 153               | 248                | 1,041              |
| Financial transactions in assets and liabilities                                   | 1,054,399             | 20,494            | 30,632            | 141,058           | 35,696             | 227,880            |
| <b>Total national government revenue</b>   | <b>9) 642,990,150</b> | <b>24,300,741</b> | <b>32,435,284</b> | <b>65,574,859</b> | <b>34,978,288</b>  | <b>157,289,172</b> |
| <b>Reconciliation to total net revenue and revenue collected on table 5</b>        |                       |                   |                   |                   |                    |                    |
| <b>Total national government revenue</b>   |                       | <b>24,300,741</b> | <b>32,435,284</b> | <b>65,574,859</b> | <b>34,978,288</b>  | <b>157,289,172</b> |
| Departmental revenue received but not yet paid to the National Revenue Fund        |                       | 17,241            | 74,185            | (52,106)          | 220,998            | 260,318            |
| Revenue collected on behalf of the Provincial Authorities                          |                       | 3,546             | 2,826             | 1,061             | 1,149              | 8,582              |
| Revenue collected on behalf of the Road Accident Fund (RAF)                        |                       | 661,863           | 885,743           | 1,041,772         | 1,025,791          | 3,615,169          |
| Revenue collected on behalf of the Unemployment Insurance Fund (UIF)               |                       | 820,323           | 849,701           | 874,791           | 853,344            | 3,398,159          |
| <b>Total net revenue</b>   |                       | <b>25,803,714</b> | <b>34,247,739</b> | <b>67,440,377</b> | <b>37,079,570</b>  | <b>164,571,400</b> |
| Cash balance National Revenue Fund   |                       | 58,675            | (2,132,347)       | (66,192)          | 1,972,271          | (167,593)          |
| Provincial revenue collected by SARS and transferred by National Treasury for June |                       | (2,745)           | (3,546)           | (2,825)           | (1,061)            | (10,177)           |
| Direct transfer from National Revenue Fund to the Road Accident Fund               |                       | (823,060)         | (661,863)         | (885,743)         | (1,041,772)        | (3,412,438)        |
| Direct transfer from National Revenue Fund to the Unemployment Insurance Fund      |                       | (852,481)         | (817,690)         | (885,919)         | (866,061)          | (3,422,151)        |
| Recovery of criminal assets added as part of cash revenue in statement 5           |                       | 2,337             | 2,241             | 5,195             | 577                | 10,350             |
| <b>Revenue collected according to table 5</b>                                      |                       | <b>24,186,440</b> | <b>30,634,534</b> | <b>65,604,893</b> | <b>37,143,524</b>  | <b>157,569,391</b> |

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2008

2) Previously known as Sorghum beer and sorghum powder

3) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

4) Excise duties collected by the BLNS countries

5) Include SARS recoupment of Road Accident Fund levies

6) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest

7) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

8) Payments in terms of Customs Union agreements

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