

Table 1 Revenue

R thousand	2009/10						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income, profits and capital gains	389,040,000	18,329,251	17,811,861	48,016,331	21,060,757	26,084,627	131,302,827
Income tax on persons and individuals	207,450,000	15,538,519	14,821,448	15,118,958	14,430,168	17,041,831	76,950,924
Tax on corporate income							
Companies	160,000,000	1,321,726	1,240,910	31,187,503	4,594,712	7,174,282	45,519,133
Secondary tax on companies	19,000,000	1,243,653	1,522,029	1,462,047	1,653,548	1,562,461	7,443,738
Tax on retirement funds	-	14,110	3,149	(12,649)	(9,309)	(5,702)	(10,401)
Other							
Interest on overdue income tax	2,560,000	204,204	217,188	248,553	383,677	304,406	1,358,028
Small business tax amnesty	30,000	7,039	7,137	11,919	7,961	7,349	41,405
Taxes on payroll and workforce	7,749,980	628,205	611,099	621,488	615,307	630,610	3,106,709
Skills development levy	7,749,980	628,205	611,099	621,488	615,307	630,610	3,106,709
Taxes on property	10,420,000	658,639	654,206	742,028	810,463	636,555	3,501,891
Estate, inheritance and gift taxes							
Donations tax	80,000	1,791	4,973	16,505	1,784	1,204	26,257
Estate duty	700,000	100,353	53,031	48,863	65,746	59,072	327,065
Taxes on financial and capital transactions							
Securities transfer tax	1) 4,300,000	292,978	247,397	345,559	377,187	263,529	1,526,650
Transfer duties	5,340,000	263,517	348,805	331,101	365,746	312,750	1,621,919
Taxes on goods and services	226,757,000	10,222,668	11,833,393	12,995,942	18,328,350	16,089,795	69,470,148
Value added tax	168,807,000	6,407,932	8,088,011	9,083,108	13,903,944	11,330,838	48,813,833
Turnover tax for small businesses	-	-	-	-	-	210	210
Specific excise duties							
Beer	6,512,800	216,191	436,756	443,816	433,874	423,277	1,953,914
Traditional beer and traditional beer powder	2) 40,500	2,990	2,782	574	5,010	2,389	13,745
Wine and other fermented beverages	1,559,200	96,972	98,172	101,231	115,307	6,078	417,760
Spirits	2,807,500	325,354	222,500	209,092	213,404	159,748	1,130,098
Cigarettes and cigarette tobacco	9,614,000	902,684	662,053	544,552	585,729	798,793	3,493,811
Pipe tobacco and cigars	679,700	721	50,448	21,899	72,891	39,279	185,238
Petroleum products	3) 876,300	66,455	70,975	72,320	74,006	76,288	360,044
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	163	550,594
Levies on fuel	5) 30,090,000	1,869,737	2,144,310	2,455,280	2,507,667	2,552,890	11,529,884
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	39,845	213,679
Plastic bag levy	90,000	4,739	1,110	17,474	5,192	2,238	30,753
Electricity levy	2,780,000	-	-	-	-	437,753	437,753
Incandescent light bulb levy	20,000	-	-	-	-	-	-
Other							
Universal Service Fund	250,000	-	-	-	1,673	220,006	221,679
Taxes on international trade and transactions	25,337,000	1,138,959	1,198,880	1,412,268	1,497,624	1,378,647	6,626,378
Import duties							
Customs duties	24,635,000	920,084	1,210,375	1,467,795	1,397,585	1,353,738	6,349,577
Other							
Miscellaneous customs and excise receipts	6) 652,000	218,875	(11,495)	(55,789)	98,442	24,871	274,904
Diamond export duties	50,000	-	-	262	1,597	38	1,897
Other taxes	-	7,849	7,537	7,262	8,963	2,624	34,235
Stamp duties and fees	-	7,849	7,537	7,262	8,963	2,624	34,235
Unallocated tax revenue	7) -	97,823	19,124	997,519	(1,021,068)	(55,231)	38,167
Total tax revenue (gross)	659,303,980	31,083,394	32,136,100	64,792,838	41,300,396	44,767,627	214,080,355
Less: SACU payments	8) 27,915,405	6,978,388	-	-	6,979,314	-	13,957,702
Total tax revenue (net of SACU payments)	631,388,575	24,105,006	32,136,100	64,792,838	34,321,082	44,767,627	200,122,653
Departmental revenue	11,601,575	195,735	299,184	782,021	657,206	565,499	2,499,645
Sales of goods and services other than capital assets							
Sales by market establishments	57,341	1,652	2,708	2,862	2,795	2,900	12,917
Administrative fees	2,461,784	26,321	43,492	238,250	38,429	356,093	702,585
Other sales	695,599	43,933	50,343	50,985	34,336	26,124	205,721
Selling of scrap or waste and other used current goods	41,612	399	221	622	2,702	1,202	5,146
Transfers received	152,985	110	877	34	4,567	2,340	7,928
Fines penalties and forfeits	471,355	7,686	63,492	21,342	228,582	7,581	328,683
Interest, dividends and rent on land							
Interest	4,284,388	94,315	83,627	28,962	62,820	71,937	341,661
Dividends	1,804,883	-	-	-	238,105	-	238,105
Rent on land	534,238	784	23,193	297,753	8,926	27,380	358,036
Sales of capital assets	42,991	41	599	153	248	585	1,626
Financial transactions in assets and liabilities	1,054,399	20,494	30,632	141,058	35,696	69,357	297,237
Total national government revenue	9) 642,990,150	24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	202,622,298
Reconciliation to total net revenue and revenue collected on table 5							
Total national government revenue		24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	202,622,298
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	(52,106)	220,998	(24,158)	236,160
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	1,061	1,149	1,649	10,231
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	885,743	1,041,772	1,025,791	1,094,774	4,709,943
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	874,791	853,344	873,907	4,272,066
Total net revenue		25,803,714	34,247,739	67,440,377	37,079,570	47,279,298	211,850,698
Cash balance National Revenue Fund		58,675	(2,132,347)	(66,192)	1,972,271	12,796	(154,797)
Provincial revenue collected by SARS and transferred by National Treasury for July		(2,745)	(3,546)	(2,825)	(1,061)	(773,904)	(784,081)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(661,863)	(885,743)	(1,041,772)	(1,025,791)	(4,438,229)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(885,919)	(866,061)	(1,149)	(3,423,300)
Recovery of criminal assets added as part of cash revenue in statement E		2,337	2,241	5,195	577	658	11,008
Revenue collected according to table 5		24,186,440	30,634,534	65,604,893	37,143,524	45,491,908	203,061,299

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2006

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 databases