

Table 1 Revenue

R thousand	2009/10										
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date
<b>Taxes on income, profits and capital gains</b>	361,520,000	18,329,251	17,811,861	48,016,331	21,060,757	26,084,627	39,396,743	20,210,704	17,358,477	50,709,877	258,978,628
Income tax on persons and individuals	203,000,000	15,538,519	14,821,448	15,118,958	14,430,168	17,041,831	19,132,266	15,331,559	14,575,336	18,383,909	144,373,994
Tax on corporate income											
Companies	139,000,000	1,321,726	1,240,910	31,187,503	4,594,712	7,174,282	19,328,637	3,068,829	1,521,968	30,830,502	100,269,069
Secondary tax on companies	16,900,000	1,243,653	1,522,029	1,462,047	1,653,548	1,562,461	778,412	1,579,666	983,981	1,180,474	11,966,271
Tax on retirement funds	-	14,110	3,149	(12,649)	(9,309)	(5,702)	(2,309)	(1,994)	(826)	(273)	(15,803)
Other											
Interest on overdue income tax	2,560,000	204,204	217,188	248,553	383,677	304,406	148,120	218,776	273,331	311,987	2,310,242
Small business tax amnesty	60,000	7,039	7,137	11,919	7,961	7,349	11,617	13,868	4,687	3,278	74,855
<b>Taxes on payroll and workforce</b>	7,800,000	628,205	611,099	621,488	615,307	630,610	649,841	655,293	628,195	721,967	5,762,005
Skills development levy	7,800,000	628,205	611,099	621,488	615,307	630,610	649,841	655,293	628,195	721,967	5,762,005
<b>Taxes on property</b>	8,480,000	658,639	654,206	742,028	810,463	636,555	675,304	729,952	939,615	698,349	6,545,111
Estate, inheritance and gift taxes											
Donations tax	80,000	1,791	4,973	16,505	1,784	1,204	13,594	2,246	5,731	3,395	51,223
Estate duty	700,000	100,353	53,031	48,863	65,746	59,072	57,169	57,161	88,693	61,899	591,987
Taxes on financial and capital transactions											
Securities transfer tax	7) 3,700,000	292,978	247,397	345,559	377,187	263,529	262,214	213,380	324,641	256,814	2,583,699
Transfer duties	4,000,000	263,517	348,805	331,101	365,746	312,750	342,327	457,165	520,550	376,241	3,318,202
<b>Taxes on goods and services</b>	193,485,000	10,222,668	11,833,393	12,995,942	18,328,350	16,089,795	15,632,576	19,164,866	18,852,146	19,398,130	142,517,866
Value added tax	138,000,000	6,407,932	8,088,011	9,083,108	13,903,944	11,330,838	11,184,373	14,525,837	14,087,542	14,600,891	103,212,476
Turnover tax for small businesses	5,000	-	-	-	-	210	4,161	810	1,095	7,216	13,492
Specific excise duties											
Beer	5,772,000	216,191	436,756	443,816	433,874	423,277	419,733	467,830	527,586	583,206	3,952,269
Traditional beer and traditional beer powder	41,000	2,990	2,782	574	5,010	2,389	3,629	3,579	3,341	2,285	26,579
Wine and other fermented beverages	1,489,000	96,972	98,172	101,231	115,307	6,078	118,995	96,416	118,077	137,623	888,871
Spirits	2,808,000	325,354	222,500	209,092	213,404	159,748	111,119	160,686	222,424	283,748	1,908,075
Cigarettes and cigarette tobacco	9,100,000	902,684	662,053	544,552	585,729	798,793	698,475	643,319	849,146	607,487	6,292,238
Pipe tobacco and cigars	400,000	721	50,448	21,899	72,891	39,279	8	85,964	37,284	1,259	309,753
Petroleum products	880,000	66,455	70,975	72,320	74,006	76,288	73,185	70,076	73,078	75,876	652,259
Revenue from neighbouring countries	4) 510,000	-	10,081	-	107,072	-	-	40,412	-	-	157,565
Ad valorem excise duties	1,000,000	283,783	1,524	316	264,808	163	85	315,633	388	66	866,766
Levies on fuel	5) 28,600,000	1,869,737	2,144,310	2,455,280	2,507,667	2,552,890	2,502,841	2,319,073	2,447,693	2,605,445	21,404,936
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	46,175	41,843	53,433	55,333	410,463
Plastic bag levy	140,000	4,739	1,110	17,474	5,192	2,238	40,536	(15,993)	5,218	36,490	97,004
Electricity levy	3,700,000	-	-	-	-	437,753	429,261	408,619	424,810	401,205	2,101,648
Incandescent light bulb levy	20,000	-	-	-	-	-	-	-	-	-	-
Other											
Universal Service Fund	250,000	-	-	-	1,673	220,006	-	762	1,031	-	223,472
<b>Taxes on international trade and transactions</b>	17,670,000	1,138,959	1,198,880	1,412,268	1,497,624	1,378,647	1,625,930	1,639,594	2,066,119	2,014,738	13,972,759
Import duties											
Customs duties	17,000,000	920,084	1,210,375	1,467,795	1,397,585	1,353,738	1,613,022	1,662,809	1,939,237	1,794,744	13,359,389
Other											
Miscellaneous customs and excise receipts	620,000	218,875	(11,495)	(55,789)	98,442	24,871	12,596	(37,830)	126,882	218,286	594,838
Diamond export duties	50,000	-	-	262	1,597	38	312	14,615	-	1,708	18,532
<b>Other taxes</b>	70,000	7,849	7,537	7,262	8,963	2,624	4,889	1,987	1,527	1,318	43,956
Stamp duties and fees	70,000	7,849	7,537	7,262	8,963	2,624	4,889	1,987	1,527	1,318	43,956
Unallocated tax revenue	7) -	97,823	19,124	997,519	(1,021,068)	(55,231)	38,291	(42,310)	18,204	(24,168)	28,184
<b>Total tax revenue (gross)</b>	589,025,000	31,083,394	32,136,100	64,792,838	41,300,396	44,767,627	58,023,574	42,360,086	39,864,283	73,520,211	427,848,509
Less: SACU payments	8) 27,915,405	6,978,388	-	-	6,979,314	-	-	6,978,851	-	-	20,936,553
<b>Total tax revenue (net of SACU payments)</b>	561,109,595	24,105,006	32,136,100	64,792,838	34,321,082	44,767,627	58,023,574	35,381,235	39,864,283	73,520,211	406,911,956
<b>Departmental revenue</b>	9,825,799	195,735	299,184	782,021	657,206	565,499	801,489	337,266	286,991	646,917	4,572,308
Sales of goods and services other than capital assets											
Sales by market establishments	48,564	1,652	2,708	2,862	2,795	2,900	14,286	5,273	3,188	(10,125)	25,539
Administrative fees	2,084,975	26,321	43,492	238,250	38,429	356,093	55,694	39,228	67,261	132,197	996,965
Other sales	589,128	43,933	50,343	50,985	34,336	26,124	23,716	36,072	28,009	30,056	323,574
Selling of scrap or waste and other used current goods	35,243	399	221	622	2,702	1,202	24,457	6,002	17,393	5,313	58,311
Transfers received	129,569	110	877	34	4,567	2,340	406	81,289	-	107,635	197,258
Fines penalties and forfeits	399,208	7,686	63,492	21,342	228,582	7,581	90,097	7,518	7,647	22,809	456,754
Interest, dividends and rent on land											
Interest	3,628,605	94,315	83,627	28,962	62,820	71,937	75,135	44,888	98,947	96,579	657,210
Dividends	1,528,622	-	-	-	238,105	-	-	-	-	227,752	465,857
Rent on land	452,466	784	23,193	297,753	8,926	27,380	363,529	8,965	15,281	3,889	749,700
Sales of capital assets	36,410	41	599	153	248	585	2,011	1,448	4,189	3,602	12,876
Financial transactions in assets and liabilities	893,009	20,494	30,632	141,058	35,696	69,357	152,158	106,583	45,076	27,210	628,264
<b>Total national government revenue</b>	9) 570,935,394	24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	58,825,063	35,718,501	40,151,274	74,167,128	411,484,264
<b>Reconciliation to total net revenue and revenue collected on table 5</b>											
<b>Total national government revenue</b>		24,300,741	32,435,284	65,574,859	34,978,288	45,333,126	58,825,063	35,718,501	40,151,274	74,167,128	411,484,264
Departmental revenue received but not yet paid to the National Revenue Fund		17,241	74,185	(52,106)	220,998	(24,158)	190,927	69,203	(10,021)	(65,812)	420,457
Revenue collected on behalf of the Provincial Authorities		3,546	2,826	1,061	1,149	1,649	1,464	1,631	3,884	12,547	29,757
Revenue collected on behalf of the Road Accident Fund (RAF)		661,863	885,743	1,041,772	1,025,791	1,094,774	1,048,517	983,170	1,055,763	1,031,226	8,828,619
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		820,323	849,701	874,791	853,344	873,907	865,653	886,274	884,175	940,980	7,849,148
<b>Total net revenue</b>		25,803,714	34,247,739	67,440,377	37,079,570	47,279,298	60,931,624	37,658,779	42,085,075	76,086,069	428,612,245
Cash balance National Revenue Fund		58,675	(2,132,347)	(66,192)	1,972,271	12,796	(708,334)	1,486,511	(453,474)	(623,697)	(453,791)
Provincial revenue collected by SARS and transferred by National Treasury for November		(2,745)	(3,546)	(2,825)	(1,061)	(773,904)	-	(3,077)	(1,665)	-	(788,823)
Direct transfer from National Revenue Fund to the Road Accident Fund		(823,060)	(661,863)	(885,743)	(1,041,772)	(1,025,791)	(1,094,774)	(889,980)	(983,170)	(1,055,763)	(8,461,916)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(852,481)	(817,690)	(885,919)	(866,061)	(1,149)	(966,029)	(1,048,517)	(879,769)	(935,126)	(7,252,741)
Recovery of criminal assets added as part of cash revenue in statement 5		2,337	2,241	5,195	577	658	2,952	17,846	527	1,095	33,428
<b>Revenue collected according to table 5</b>		24,186,440	30,634,534	65,604,893	37,143,524	45,491,908	58,165,439	37,221,562	39,767,524	73,472,578	411,688,402

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, licence 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