

Table 1 Revenue

R thousand	2010/11		2009/10	
	Budget estimate	April	Preliminary outcome	April
Taxes on income, profits and capital gains	377,715,800	20,416,337	359,089,011	18,329,251
Income tax on persons and individuals	224,675,800	17,580,763	205,207,038	15,538,519
Tax on corporate income				
Companies	133,650,000	1,167,494	134,865,565	1,321,726
Secondary tax on companies	16,500,000	1,395,662	15,467,794	1,243,653
Tax on retirement funds	-	(887)	42,700	14,110
Other				
Interest on overdue income tax	2,780,000	269,591	3,433,025	204,204
Small business tax amnesty	110,000	3,714	72,889	7,039
Taxes on payroll and workforce	8,424,228	501,009	7,772,075	628,205
Skills development levy	8,424,228	501,009	7,772,075	628,205
Taxes on property	9,960,000	625,026	8,826,423	658,639
Estate, inheritance and gift taxes				
Donations tax	60,000	948	60,084	1,791
Estate duty	800,000	36,559	759,274	100,353
Taxes on financial and capital transactions				
Securities transfer tax	4,100,000	229,390	3,324,018	292,978
Transfer duties	5,000,000	358,129	4,683,047	263,517
Taxes on goods and services	230,880,000	17,564,170	203,686,071	10,222,668
Value added tax	164,000,000	12,617,552	147,938,971	6,407,932
Turnover tax for small businesses	10,000	268	27,649	-
Specific excise duties				
Beer	6,665,290	298,647	5,738,164	216,191
Traditional beer and traditional beer powder	1) 47,350	2,904	34,394	2,990
Wine and other fermented beverages	1,719,440	111,913	1,482,517	96,972
Spirits	3,242,570	283,337	2,790,309	325,354
Cigarettes and cigarette tobacco	10,508,330	746,246	9,187,982	902,684
Pipe tobacco and cigars	461,900	66,602	482,195	721
Petroleum products	2) 1,016,190	73,245	872,701	66,455
Revenue from neighbouring countries	3) 588,930	-	701,016	-
Ad valorem excise duties	1,200,000	421,091	1,275,999	283,783
Levies on fuel	4) 34,600,000	2,444,076	28,832,730	1,869,737
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	750,000	57,141	580,589	45,110
Plastic bag levy	150,000	8,493	174,390	4,739
Electricity levy	5,200,000	431,946	3,341,692	-
Incandescent light bulb levy	20,000	-	-	-
CO2 tax - motor vehicle emissions	450,000	-	-	-
Other				
Universal Service Fund	250,000	709	224,773	-
Taxes on international trade and transactions	20,850,000	1,272,651	19,372,088	1,138,959
Import duties				
Customs duties	20,500,000	1,150,399	19,568,466	920,084
Other				
Miscellaneous customs and excise receipts	5) 300,000	115,115	(232,145)	218,875
Diamond export duties	50,000	7,137	35,767	-
Other taxes	20,000	443	49,456	7,849
Stamp duties and fees	20,000	443	49,456	7,849
Unallocated tax revenue	6) -	27,328	(5,708)	97,823
Total tax revenue (gross)	647,850,028	40,406,964	598,789,416	31,083,394
Less: SACU payments	7) 14,991,309	3,747,827	27,915,404	6,978,388
Total tax revenue (net of SACU payments)	632,858,719	36,659,137	570,874,012	24,105,006
Departmental revenue	10,380,282	347,638	9,149,567	195,735
Sales of goods and services other than capital assets				
Sales by market establishments	72,965	2,977	34,621	1,652
Administrative fees	1,318,712	50,926	1,394,533	26,321
Other sales	503,160	36,437	675,321	43,933
Selling of scrap or waste and other used current goods	29,724	1,026	61,684	399
Transfers received	195,682	-	197,871	110
Fines penalties and forfeits	506,473	9,059	1,498,669	7,686
Interest, dividends and rent on land				
Interest	2,141,740	206,668	3,159,997	94,315
Dividends	443,105	-	664,768	-
Rent on land	3,769,401	1,308	786,242	784
Sales of capital assets	58,022	274	17,021	41
Financial transactions in assets and liabilities	1,341,298	38,963	658,840	20,494
Total national government revenue	8) 643,239,001	37,006,775	580,023,579	24,300,741
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		37,006,775	580,023,579	24,300,741
Departmental revenue received but not yet paid to the National Revenue Fund		61,019	(538,401)	17,241
Revenue collected on behalf of the Provincial Authorities		1,022	36,710	3,546
Revenue collected on behalf of the Road Accident Fund (RAF)		1,097,455	11,996,550	661,863
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		573,831	10,499,081	820,323
Total net revenue		38,740,102	602,017,519	25,803,714
Cash balance National Revenue Fund		(444,394)	(79,564)	58,675
Provincial revenue collected by SARS and transferred by National Treasury for March		(1,426)	(810,782)	(2,745)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,026,221)	(11,398,987)	(823,060)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(557,440)	(10,205,317)	(852,481)
Recovery of criminal assets added as part of cash revenue in statement 5		396	47,911	2,337
Revenue collected according to table 5		36,711,017	579,570,780	24,186,440

1) Previously known as sorghum beer and sorghum powder

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

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

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

7) Payments in terms of Customs Union agreements

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