

Table 1 Revenue

R thousand	2010/11			2009/10		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income, profits and capital gains	377,715,800	18,390,269	38,806,606	359,089,011	17,811,861	36,141,112
Income tax on persons and individuals	224,675,800	16,620,746	34,201,509	205,207,038	14,821,448	30,359,967
Tax on corporate income						
Companies	133,650,000	289,918	1,457,412	134,865,565	1,240,910	2,562,636
Secondary tax on companies	16,500,000	1,301,222	2,696,884	15,467,794	1,522,029	2,765,682
Tax on retirement funds	-	770	(117)	42,700	3,149	17,259
Other						
Interest on overdue income tax	2,780,000	174,790	444,381	3,433,025	217,188	421,392
Small business tax amnesty	110,000	2,823	6,537	72,889	7,137	14,176
Taxes on payroll and workforce	8,424,228	548,478	1,049,487	7,772,075	611,099	1,239,304
Skills development levy	8,424,228	548,478	1,049,487	7,772,075	611,099	1,239,304
Taxes on property	9,960,000	743,523	1,368,549	8,826,423	654,206	1,312,845
Estate, inheritance and gift taxes						
Donations tax	60,000	3,883	4,831	60,084	4,973	6,764
Estate duty	800,000	52,956	89,515	759,274	53,031	153,384
Taxes on financial and capital transactions						
Securities transfer tax	4,100,000	240,326	469,716	3,324,018	247,397	540,375
Transfer duties	5,000,000	446,358	804,487	4,683,047	348,805	612,322
Taxes on goods and services	230,880,000	16,328,769	33,892,939	203,686,071	11,833,393	22,056,061
Value added tax	164,000,000	11,680,802	24,298,354	147,938,971	8,088,011	14,495,943
Turnover tax for small businesses	10,000	216	484	27,649	-	-
Specific excise duties						
Beer	6,665,290	558,411	857,058	5,738,164	436,756	652,947
Traditional beer and traditional beer powder	1)	47,350	2,458	5,362	2,782	5,772
Wine and other fermented beverages	1,719,440	102,290	214,203	1,482,517	98,172	195,144
Spirits	3,242,570	263,920	547,257	2,790,309	222,500	547,854
Cigarettes and cigarette tobacco	10,508,330	470,746	1,216,992	9,187,982	662,053	1,564,737
Pipe tobacco and cigars	461,900	408	67,010	482,195	50,448	51,169
Petroleum products	2)	1,016,190	74,063	147,308	872,701	70,975
Revenue from neighbouring countries	3)	588,930	40,180	40,180	701,016	10,081
Ad valorem excise duties	1,200,000	30,510	451,601	1,275,999	1,524	285,307
Levies on fuel	4)	34,600,000	2,632,233	5,076,309	28,832,730	2,144,310
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750,000	53,895	111,036	580,589	44,671	89,781
Plastic bag levy	150,000	15,926	24,419	174,390	1,110	5,849
Electricity levy	5,200,000	402,711	834,657	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	1,741,315	3,013,966	19,372,088	1,198,880	2,337,839
Import duties						
Customs duties	20,500,000	1,767,645	2,918,044	19,568,466	1,210,375	2,130,459
Other						
Miscellaneous customs and excise receipts	5)	300,000	(31,650)	83,465	(232,145)	(11,495)
Diamond export duties	50,000	5,320	12,457	35,767	-	-
Other taxes	20,000	463	906	49,456	7,537	15,386
Stamp duties and fees	20,000	463	906	49,456	7,537	15,386
Unallocated tax revenue	6)	-	(3,511)	(5,708)	19,124	116,947
Total tax revenue (gross)	647,850,028	37,749,306	78,156,270	598,789,416	32,136,100	63,219,494
Less: SACU payments	7)	14,991,309	-	3,747,827	27,915,404	-
Total tax revenue (net of SACU payments)	632,858,719	37,749,306	74,408,443	570,874,012	32,136,100	56,241,106
Departmental revenue	10,380,282	777,115	1,124,753	9,149,567	299,184	494,919
Sales of goods and services other than capital assets						
Sales by market establishments	72,965	3,206	6,183	34,621	2,708	4,360
Administrative fees	1,318,712	41,759	92,685	1,394,533	43,492	69,813
Other sales	503,160	41,144	77,581	675,321	50,343	94,276
Selling of scrap or waste and other used current goods	29,724	426	1,452	61,684	221	620
Transfers received	195,682	-	-	197,871	877	987
Fines penalties and forfeits	506,473	21,923	30,982	1,498,669	63,492	71,178
Interest, dividends and rent on land						
Interest	2,141,740	281,756	488,424	3,159,997	83,627	177,942
Dividends	443,105	2,862	2,862	664,768	-	-
Rent on land	3,769,401	336,063	337,371	786,242	23,193	23,977
Sales of capital assets	58,022	540	814	17,021	599	640
Financial transactions in assets and liabilities	1,341,298	47,436	86,399	658,840	30,632	51,126
Total national government revenue	8)	643,239,001	38,526,421	75,533,196	580,023,579	32,435,284
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		38,526,421	75,533,196	580,023,579	32,435,284	56,736,025
Departmental revenue received but not yet paid to the National Revenue Fund		286,922	347,941	(538,401)	74,185	91,426
Revenue collected on behalf of the Provincial Authorities		1,417	2,439	36,710	2,826	6,372
Revenue collected on behalf of the Road Accident Fund (RAF)		1,107,078	2,204,533	11,996,550	885,743	1,547,606
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		749,964	1,323,795	10,499,081	849,701	1,670,024
Total net revenue		40,671,802	79,411,904	602,017,519	34,247,739	60,051,453
Cash balance National Revenue Fund		555,068	110,674	(79,564)	(2,132,347)	(2,073,672)
Provincial revenue collected by SARS and transferred by National Treasury for Apr		(1,021)	(2,447)	(810,782)	(3,546)	(6,291)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,097,455)	(2,123,676)	(11,398,987)	(661,863)	(1,484,923)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(878,750)	(1,436,190)	(10,205,317)	(817,690)	(1,670,171)
Recovery of criminal assets added as part of cash revenue in statement 5		2,380	2,776	47,911	2,241	4,578
Revenue collected according to table 5		39,252,024	75,963,041	579,570,780	30,634,534	54,820,974

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 databases