

Table 1 Revenue

R thousand	2010/11						
	Budget estimate	April	May	June	July	August	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>377,715,800</b>	<b>20,416,337</b>	<b>18,390,269</b>	<b>50,289,328</b>	<b>19,837,413</b>	<b>32,988,279</b>	<b>141,921,626</b>
Income tax on persons and individuals	224,675,800	17,580,763	16,620,746	15,733,478	16,249,426	20,365,401	86,549,814
Tax on corporate income							
Companies	133,650,000	1,167,494	289,918	33,142,706	2,039,063	10,582,611	47,221,792
Secondary tax on companies	16,500,000	1,395,662	1,301,222	1,117,701	1,327,912	1,859,757	7,002,254
Tax on retirement funds	-	(887)	770	237	34	(220)	(66)
Other							
Interest on overdue income tax	2,780,000	269,591	174,790	293,258	218,585	179,234	1,135,458
Small business tax amnesty	110,000	3,714	2,823	1,948	2,393	1,496	12,374
<b>Taxes on payroll and workforce</b>	<b>8,424,228</b>	<b>501,009</b>	<b>548,478</b>	<b>888,196</b>	<b>618,947</b>	<b>936,628</b>	<b>3,493,258</b>
Skills development levy	8,424,228	501,009	548,478	888,196	618,947	936,628	3,493,258
<b>Taxes on property</b>	<b>9,960,000</b>	<b>625,026</b>	<b>743,523</b>	<b>806,593</b>	<b>757,000</b>	<b>790,941</b>	<b>3,723,083</b>
Estate, inheritance and gift taxes							
Donations tax	60,000	948	3,883	2,167	3,154	2,544	12,696
Estate duty	800,000	36,559	52,956	58,593	114,451	81,482	344,041
Taxes on financial and capital transactions							
Securities transfer tax	4,100,000	229,390	240,326	296,616	189,782	281,893	1,238,007
Transfer duties	5,000,000	358,129	446,358	449,217	449,613	425,022	2,128,339
<b>Taxes on goods and services</b>	<b>230,880,000</b>	<b>17,564,170</b>	<b>16,328,769</b>	<b>18,473,052</b>	<b>22,131,392</b>	<b>19,635,671</b>	<b>94,133,054</b>
Value added tax	164,000,000	12,617,552	11,680,802	13,666,178	16,592,627	14,505,942	69,063,101
Turnover tax for small businesses	10,000	268	216	242	(65)	447	1,108
Specific excise duties							
Beer	6,665,290	298,647	558,411	514,779	558,365	544,988	2,475,190
Traditional beer and traditional beer powder	7) 47,350	2,904	2,458	409	5,432	2,934	14,137
Wine and other fermented beverages	1,719,440	111,913	102,290	107,603	131,469	9,363	462,638
Spirits	3,242,570	283,337	263,920	255,523	280,173	152,181	1,235,134
Cigarettes and cigarette tobacco	10,508,330	746,246	470,746	629,428	715,449	812,009	3,373,878
Pipe tobacco and cigars	461,900	66,602	408	52,406	33,616	41,779	194,811
Petroleum products	2) 1,016,190	73,245	74,063	70,772	72,908	76,145	367,133
Revenue from neighbouring countries	3) 588,930	-	40,180	-	45,809	82,735	168,724
Ad valorem excise duties	1,200,000	421,091	30,510	1	367,393	1,115	820,110
Levies on fuel	4) 34,600,000	2,444,076	2,632,233	2,671,214	2,789,108	2,883,853	13,420,484
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax	750,000	57,141	53,895	50,013	57,762	58,622	277,433
Plastic bag levy	150,000	8,493	15,926	(4,626)	28,570	15,948	64,311
Electricity levy	5,200,000	431,946	402,711	430,492	436,356	447,269	2,148,774
Incandescent light bulb levy	20,000	-	-	28,618	16,401	-	45,019
CO2 tax - motor vehicle emissions	450,000	-	-	-	-	-	-
Other							
Universal Service Fund	250,000	709	-	-	19	341	1,069
<b>Taxes on international trade and transactions</b>	<b>20,850,000</b>	<b>1,272,651</b>	<b>1,741,315</b>	<b>2,002,930</b>	<b>2,243,449</b>	<b>2,123,508</b>	<b>9,383,853</b>
Import duties							
Customs duties	20,500,000	1,150,399	1,767,645	1,956,431	2,095,505	2,173,385	9,143,365
Other							
Miscellaneous customs and excise receipts	5) 300,000	115,115	(31,650)	39,757	143,642	(47,369)	219,495
Diamond export duties	50,000	7,137	5,320	6,742	4,302	(2,508)	20,993
<b>Other taxes</b>	<b>20,000</b>	<b>443</b>	<b>463</b>	<b>266</b>	<b>1,475</b>	<b>760</b>	<b>3,407</b>
Stamp duties and fees	20,000	443	463	266	1,475	760	3,407
<b>Unallocated tax revenue</b>	<b>6) -</b>	<b>27,328</b>	<b>(3,511)</b>	<b>69,047</b>	<b>(45,991)</b>	<b>9,483</b>	<b>56,356</b>
<b>Total tax revenue (gross)</b>	<b>647,850,028</b>	<b>40,406,964</b>	<b>37,749,306</b>	<b>72,529,412</b>	<b>45,543,685</b>	<b>56,485,270</b>	<b>252,714,637</b>
<b>Less: SACU payments</b>	<b>7) 14,991,309</b>	<b>3,747,827</b>	<b>-</b>	<b>3,747,827</b>	<b>2,914,370</b>	<b>2,914,370</b>	<b>10,410,024</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>632,858,719</b>	<b>36,659,137</b>	<b>37,749,306</b>	<b>72,529,412</b>	<b>41,795,858</b>	<b>53,570,900</b>	<b>242,304,613</b>
<b>Departmental revenue</b>	<b>10,380,282</b>	<b>347,638</b>	<b>777,115</b>	<b>2,123,085</b>	<b>1,392,377</b>	<b>489,449</b>	<b>5,129,664</b>
Sales of goods and services other than capital assets							
Sales by market establishments	72,965	2,977	3,206	3,127	3,248	3,110	15,668
Administrative fees	1,318,712	50,926	41,759	92,221	80,723	104,984	370,613
Other sales	503,160	36,437	41,144	64,542	46,635	33,483	222,241
Selling of scrap or waste and other used current goods	29,724	1,026	426	7,992	1,515	2,446	13,405
Transfers received	195,682	-	-	-	162,062	-	162,062
Fines penalties and forfeits	506,473	9,059	21,923	4,075	56,889	2,864	94,810
Interest, dividends and rent on land							
Interest	2,141,740	206,668	281,756	235,319	271,367	251,496	1,246,606
Dividends	443,105	-	2,862	-	621,143	-	624,005
Rent on land	3,769,401	1,308	336,063	1,674,602	117,063	51,069	2,180,105
Sales of capital assets	58,022	274	540	1,318	837	432	3,401
Financial transactions in assets and liabilities	1,341,298	38,963	47,436	39,889	30,895	39,565	196,748
<b>Total national government revenue</b>	<b>8) 643,239,001</b>	<b>37,006,775</b>	<b>38,526,421</b>	<b>74,652,497</b>	<b>43,188,235</b>	<b>54,060,349</b>	<b>247,434,277</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>							
<b>Total national government revenue</b>		<b>37,006,775</b>	<b>38,526,421</b>	<b>74,652,497</b>	<b>43,188,235</b>	<b>54,060,349</b>	<b>247,434,277</b>
Departmental revenue received but not yet paid to the National Revenue Fund		61,019	286,922	(140,842)	78,698	88,226	374,023
Revenue collected on behalf of the Provincial Authorities		1,022	1,417	1,762	1,181	1,369	6,751
Revenue collected on behalf of the Road Accident Fund (RAF)		1,097,455	1,107,078	1,106,978	1,163,373	1,201,341	5,676,225
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		573,831	749,964	1,191,332	780,436	1,263,125	4,558,688
<b>Total net revenue</b>		<b>38,740,102</b>	<b>40,671,802</b>	<b>76,811,727</b>	<b>45,211,923</b>	<b>56,614,410</b>	<b>258,049,964</b>
Cash balance National Revenue Fund		(444,394)	555,068	(550,661)	487,365	(2,031,423)	(1,984,045)
Provincial revenue collected by SARS and transferred by National Treasury for July		(1,426)	(1,021)	(1,417)	(1,762)	(1,181)	(6,807)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,026,221)	(1,097,455)	(1,107,078)	(1,206,253)	(1,064,097)	(5,501,104)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(557,440)	(878,750)	(889,078)	(889,078)	(889,078)	(4,103,424)
Recovery of criminal assets added as part of cash revenue in statement 5		396	2,380	2,800	1,490	18,644	25,710
<b>Revenue collected according to table 5</b>		<b>36,711,017</b>	<b>39,252,024</b>	<b>74,266,293</b>	<b>43,603,685</b>	<b>52,647,275</b>	<b>246,480,294</b>

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