

Table 1 Revenue

R thousand	2010/11			2009/10		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income, profits and capital gains	377,715,800	32,988,279	141,921,626	359,089,011	26,084,627	131,302,827
Income tax on persons and individuals	224,675,800	20,365,401	86,549,814	205,207,038	17,041,831	76,950,924
Tax on corporate income						
Companies	133,650,000	10,582,611	47,221,792	134,865,565	7,174,282	45,519,133
Secondary tax on companies	16,500,000	1,859,757	7,002,254	15,467,794	1,562,461	7,443,738
Tax on retirement funds	-	(220)	(66)	42,700	(5,702)	(10,401)
Other						
Interest on overdue income tax	2,780,000	179,234	1,135,458	3,433,025	304,406	1,358,028
Small business tax amnesty	110,000	1,496	12,374	72,889	7,349	41,405
Taxes on payroll and workforce	8,424,228	936,628	3,493,258	7,772,075	630,610	3,106,709
Skills development levy	8,424,228	936,628	3,493,258	7,772,075	630,610	3,106,709
Taxes on property	9,960,000	790,941	3,723,083	8,826,423	636,555	3,501,891
Estate, inheritance and gift taxes						
Donations tax	60,000	2,544	12,696	60,084	1,204	26,257
Estate duty	800,000	81,482	344,041	759,274	59,072	327,065
Taxes on financial and capital transactions						
Securities transfer tax	4,100,000	281,893	1,238,007	3,324,018	263,529	1,526,650
Transfer duties	5,000,000	425,022	2,128,339	4,683,047	312,750	1,621,919
Taxes on goods and services	230,880,000	19,635,671	94,133,054	203,686,071	16,089,795	69,470,148
Value added tax	164,000,000	14,505,942	69,063,101	147,938,971	11,330,838	48,813,833
Turnover tax for small businesses	10,000	447	1,108	27,649	210	210
Specific excise duties						
Beer	6,665,290	544,988	2,475,190	5,738,164	423,277	1,953,914
Traditional beer and traditional beer powder	1)	47,350	2,934	14,137	34,394	2,389
Wine and other fermented beverages						
Spirits	3,242,570	152,181	1,235,134	2,790,309	159,748	1,130,098
Cigarettes and cigarette tobacco	10,508,330	812,009	3,373,878	9,187,982	798,793	3,493,811
Pipe tobacco and cigars	461,900	41,779	194,811	482,195	39,279	185,238
Petroleum products	2)	1,016,190	76,145	367,133	872,701	76,288
Revenue from neighbouring countries	3)	588,930	82,735	168,724	701,016	-
Ad valorem excise duties		1,200,000	1,115	820,110	1,275,999	163
Levies on fuel	4)	34,600,000	2,883,853	13,420,484	28,832,730	2,552,890
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax		750,000	58,622	277,433	580,589	39,845
Plastic bag levy		150,000	15,948	64,311	174,390	2,238
Electricity levy		5,200,000	447,269	2,148,774	3,341,692	437,753
Incandescent light bulb levy		20,000	-	45,019	-	-
CO2 tax - motor vehicle emissions		450,000	-	-	-	-
Other						
Universal Service Fund		250,000	341	1,069	224,773	220,006
Taxes on international trade and transactions	20,850,000	2,123,508	9,383,853	19,372,088	1,378,647	6,626,378
Import duties						
Customs duties		20,500,000	2,173,385	9,143,365	19,568,466	1,353,738
Other						
Miscellaneous customs and excise receipts	5)	300,000	(47,369)	219,495	(232,145)	24,871
Diamond export duties		50,000	(2,508)	20,993	35,767	38
Other taxes	20,000	760	3,407	49,456	2,624	34,235
Stamp duties and fees		20,000	760	3,407	49,456	2,624
Unallocated tax revenue	6)	-	9,483	56,356	(5,708)	38,167
Total tax revenue (gross)	647,850,028	56,485,270	252,714,637	598,789,416	44,767,627	214,080,355
Less: SACU payments	7)	14,991,309	2,914,370	10,410,024	27,915,404	-
Total tax revenue (net of SACU payments)	632,858,719	53,570,900	242,304,613	570,874,012	44,767,627	200,122,653
Departmental revenue	10,380,282	489,449	5,129,664	9,149,567	565,499	2,499,645
Sales of goods and services other than capital assets						
Sales by market establishments		72,965	3,110	15,668	34,621	2,900
Administrative fees		1,318,712	104,984	370,613	1,394,533	356,093
Other sales		503,160	33,483	222,241	675,321	26,124
Selling of scrap or waste and other used current goods		29,724	2,446	13,405	61,684	1,202
Transfers received		195,682	-	162,062	197,871	2,340
Fines penalties and forfeits		506,473	2,864	94,810	1,498,669	7,581
Interest, dividends and rent on land						
Interest		2,141,740	251,496	1,246,606	3,159,997	71,937
Dividends		443,105	-	624,005	664,768	-
Rent on land		3,769,401	51,069	2,180,105	786,242	27,380
Sales of capital assets		58,022	432	3,401	17,021	585
Financial transactions in assets and liabilities		1,341,298	39,565	196,748	658,840	69,357
Total national government revenue	8)	643,239,001	54,060,349	247,434,277	580,023,579	45,333,126
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		54,060,349	247,434,277	580,023,579	45,333,126	202,622,298
Departmental revenue received but not yet paid to the National Revenue Fund		88,226	374,023	(538,401)	(24,158)	236,160
Revenue collected on behalf of the Provincial Authorities		1,369	6,751	36,710	1,649	10,231
Revenue collected on behalf of the Road Accident Fund (RAF)		1,201,341	5,676,225	11,996,550	1,094,774	4,709,943
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,263,125	4,558,688	10,499,081	873,907	4,272,066
Total net revenue		56,614,410	258,049,964	602,017,519	47,279,298	211,850,698
Cash balance National Revenue Fund		(2,031,423)	(1,984,045)	(79,564)	12,796	(154,797)
Provincial revenue collected by SARS and transferred by National Treasury for July		(1,181)	(6,807)	(810,782)	(773,904)	(784,081)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,064,097)	(5,501,104)	(11,398,987)	(1,025,791)	(4,438,229)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(889,078)	(4,103,424)	(10,205,317)	(1,149)	(3,423,300)
Recovery of criminal assets added as part of cash revenue in statement 5		18,644	25,710	47,911	658	11,008
Revenue collected according to table 5		52,647,275	246,480,294	579,570,780	45,491,908	203,061,299

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