

Table 1 Revenue

Table 1: Revenue		2010/11							
R thousand	Budget estimate	April	May	June	July	August	September	Year to date	
Taxes on income, profits and capital gains	377,715,800	20,416,337	18,390,269	50,289,328	19,837,413	32,988,279	34,383,219	176,304,845	
Income tax on persons and individuals	224,675,800	17,580,763	16,620,746	15,733,478	16,249,426	20,365,401	18,637,459	105,187,273	
Tax on corporate income									
Companies	133,650,000	1,167,494	289,918	33,142,706	2,039,063	10,582,611	14,471,722	61,693,514	
Secondary tax on companies	16,500,000	1,395,662	1,301,222	1,117,701	1,327,912	1,859,757	1,078,545	8,080,799	
Tax on retirement funds	-	(887)	770	237	34	(220)	134	68	
Other									
Interest on overdue income tax	2,780,000	269,591	174,790	293,258	218,585	179,234	192,764	1,328,222	
Small business tax amnesty	110,000	3,714	2,823	1,948	2,393	1,496	2,595	14,969	
Taxes on payroll and workforce	8,424,228	501,009	548,478	888,196	618,947	936,628	469,328	3,962,586	
Skills development levy	8,424,228	501,009	548,478	888,196	618,947	936,628	469,328	3,962,586	
Taxes on property	9,960,000	625,026	743,523	806,593	757,000	790,941	762,424	4,485,507	
Estate, inheritance and gift taxes									
Donations tax	60,000	948	3,883	2,167	3,154	2,544	29,338	42,034	
Estate duty	800,000	36,559	52,956	58,593	114,451	81,482	94,333	438,374	
Taxes on financial and capital transactions									
Securities transfer tax	4,100,000	229,390	240,326	296,616	189,782	281,893	193,767	1,431,774	
Transfer duties	5,000,000	358,129	446,358	449,217	449,613	425,022	444,986	2,573,325	
Taxes on goods and services	230,880,000	17,564,170	16,328,769	18,473,052	22,131,392	19,635,671	17,821,622	111,954,676	
Value added tax	164,000,000	12,617,552	11,680,802	13,666,178	16,592,627	14,505,942	12,280,278	81,343,379	
Turnover tax for small businesses	10,000	268	216	242	(65)	447	647	1,755	
Specific excise duties									
Beer	6,665,290	298,647	558,411	514,779	558,365	544,988	503,985	2,979,175	
Traditional beer and traditional beer powder	47,350	2,904	2,458	409	5,432	2,934	2,921	17,058	
Wine and other fermented beverages	1,719,440	111,913	102,290	107,603	131,469	9,363	109,757	572,395	
Spirits	3,242,570	283,337	263,920	255,523	280,173	152,181	173,126	1,408,260	
Cigarettes and cigarette tobacco	10,508,330	746,246	470,746	629,428	715,449	812,009	808,426	4,182,304	
Pipe tobacco and cigars	461,900	66,602	408	52,406	33,616	41,779	44,365	239,176	
Petroleum products	1,016,190	73,245	74,063	70,772	72,908	76,145	103,213	470,346	
Revenue from neighbouring countries	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	61	820,171	
Levies on fuel	34,600,000	2,444,076	2,632,233	2,671,214	2,789,108	2,883,853	3,081,153	16,501,637	
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	58,230	335,663	
Plastic bag levy	150,000	8,493	15,926	(4,626)	28,570	15,948	25,992	90,303	
Electricity levy	5,200,000	431,946	402,711	430,492	436,356	447,269	424,744	2,573,518	
Incandescent light bulb levy	20,000	-	-	28,618	16,401	-	31,682	76,701	
CO2 tax - motor vehicle emissions	450,000	-	-	-	-	-	12,656	12,656	
Other									
Universal Service Fund	250,000	709	-	-	19	341	160,386	161,455	
Taxes on international trade and transactions	20,850,000	1,272,651	1,741,315	2,002,930	2,243,499	2,123,508	2,875,216	12,259,069	
Import duties									
Customs duties	20,500,000	1,150,399	1,767,645	1,956,431	2,095,505	2,173,385	2,856,226	11,999,591	
Other									
Miscellaneous customs and excise receipts	300,000	115,115	(31,650)	39,757	143,642	(47,369)	13,823	233,318	
Diamond export duties	50,000	7,137	5,320	6,742	4,302	(2,508)	5,167	26,160	
Other taxes	20,000	443	463	266	1,475	760	224	3,631	
Stamp duties and fees	20,000	443	463	266	1,475	760	224	3,631	
Unallocated tax revenue	-	27,328	(3,511)	69,047	(45,991)	9,483	(396,542)	(340,186)	
Total tax revenue (gross)	647,850,028	40,406,964	37,749,306	72,529,412	45,543,685	56,485,270	55,915,491	308,630,128	
Less: SACU payments	14,991,309	3,747,827	3,749,306	-	3,747,827	2,914,370	-	10,410,024	
Total tax revenue (net of SACU payments)	632,858,719	36,659,137	37,749,306	72,529,412	41,795,858	53,570,900	55,915,491	298,220,104	
Departmental revenue	10,380,282	347,638	796,051	2,104,150	1,392,016	489,449	535,781	5,665,085	
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	3,306	18,974	
Administrative fees	1,318,712	50,926	41,759	92,221	80,723	104,984	32,744	403,357	
Other sales	503,160	36,437	58,338	47,348	46,274	33,483	49,113	270,993	
Selling of scrap or waste and other used current goods	29,724	1,026	2,168	6,251	1,515	2,446	991	14,397	
Transfers received	195,682	-	-	-	162,062	-	1	162,063	
Fines penalties and forfeits	506,473	9,059	21,923	4,075	56,889	2,864	4,548	99,358	
Interest, dividends and rent on land									
Interest	2,141,740	206,668	281,756	235,319	271,367	251,496	282,047	1,528,653	
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	85,271	2,265,376	
Sales of capital assets	58,022	274	540	1,318	837	432	1,101	4,502	
Financial transactions in assets and liabilities	1,341,298	38,963	47,436	39,889	30,895	39,565	76,659	273,407	
Total national government revenue	8) 643,239,001	37,006,775	38,545,357	74,633,562	43,187,874	54,060,349	56,451,272	303,885,189	
Reconciliation to total net revenue and revenue collected on table 5									
Total national government revenue		37,006,775	38,545,357	74,633,562	43,187,874	54,060,349	56,451,272	303,885,189	
Departmental revenue received but not yet paid to the National Revenue Fund		61,019	267,986	(121,907)	79,059	88,226	(68,657)	305,726	
Revenue collected on behalf of the Provincial Authorities		1,022	1,417	1,762	1,181	1,369	1,466	8,217	
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	1,268,525	6,944,750	
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		573,831	749,964	1,191,332	780,436	1,263,125	700,217	5,258,905	
Total net revenue		38,740,102	40,671,802	76,811,727	45,211,923	56,614,410	58,352,823	316,402,787	
Cash balance National Revenue Fund		(444,394)	555,068	(550,661)	487,365	(2,031,423)	2,139,574	155,529	
Provincial revenue collected by SARS and transferred by National Treasury for August		(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)	(1,201,341)	(6,702,445)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(557,440)	(878,750)	(889,078)	(889,078)	(889,078)	(867,010)	(4,970,434)	
Recovery of criminal assets added as part of cash revenue in statement 5		396	2,380	2,800	1,490	18,644	1,533	27,243	
Revenue collected according to table 5		36,711,017	39,252,024	74,266,293	43,603,685	52,647,275	58,425,579	304,905,873	

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