

Table 1 Revenue

	2010/11			2009/10		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
R thousand						
Taxes on income, profits and capital gains	387,702,892	57,441,432	271,019,543	359,044,848	50,709,877	258,978,628
Income tax on persons and individuals	230,000,000	20,454,773	159,126,353	205,145,021	18,383,909	144,373,994
Tax on corporate income						
Companies	138,000,000	35,681,427	97,635,026	134,883,420	30,830,502	100,269,069
Secondary tax on companies	16,000,000	1,055,889	12,369,242	15,467,795	1,180,474	11,966,271
Tax on retirement funds	2,000	(80)	4,560	42,699	(273)	(15,803)
Other						
Interest on overdue income tax	3,590,892	247,666	1,859,217	3,433,025	311,987	2,310,242
Small business tax amnesty	110,000	1,757	25,145	72,888	3,278	74,855
Taxes on payroll and workforce	8,700,000	739,459	6,196,706	7,804,829	721,967	5,762,005
Skills development levy	8,700,000	739,459	6,196,706	7,804,829	721,967	5,762,005
Taxes on property	9,563,622	727,118	6,785,616	8,826,421	698,349	6,545,111
Estate, inheritance and gift taxes						
Donations tax	63,622	4,896	52,238	60,084	3,395	51,223
Estate duty	800,000	73,517	626,477	759,273	61,899	591,987
Taxes on financial and capital transactions						
Securities transfer tax	3,000,000	253,482	2,171,388	3,324,017	256,814	2,583,699
Transfer duties	5,700,000	395,223	3,935,513	4,683,047	376,241	3,318,202
Taxes on goods and services	246,873,486	19,458,640	172,710,277	203,666,751	19,398,130	142,517,866
Value added tax	181,000,000	13,967,033	125,823,570	147,941,322	14,600,891	103,212,476
Turnover tax for small businesses	10,000	132	2,381	6,493	7,216	13,492
Specific excise duties						
Beer	6,596,576	667,716	4,761,182	5,738,164	583,206	3,952,269
Traditional beer and traditional beer powder	36,862	4,549	27,557	34,394	2,285	26,579
Wine and other fermented beverages	1,701,714	135,987	874,774	1,482,516	137,623	888,871
Spirits	3,209,141	220,028	2,024,561	2,790,309	283,748	1,908,075
Cigarettes and cigarette tobacco	9,992,855	779,414	6,396,268	9,187,982	607,487	6,292,238
Pipe tobacco and cigars	457,138	89	276,577	482,195	1,259	309,753
Petroleum products	1,005,714	77,422	680,194	872,700	75,876	652,259
Revenue from neighbouring countries	1,000,000	-	305,390	701,017	-	157,565
Ad valorem excise duties	1,622,986	1,427	1,160,171	1,275,942	66	866,766
Levies on fuel	33,700,000	2,999,642	25,330,366	28,832,536	2,605,445	21,404,936
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750,000	55,308	506,256	580,326	55,333	410,463
Plastic bag levy	150,000	38,232	163,341	110,510	36,490	97,004
Electricity levy	5,200,000	414,706	3,824,711	3,341,691	401,205	2,101,648
Incandescent light bulb levy	70,500	9,946	116,545	63,880	-	-
CO2 tax - motor vehicle emissions	120,000	85,979	204,809	-	-	-
Other						
Universal Service Fund	250,000	1,030	231,624	224,774	-	223,472
Taxes on international trade and transactions	26,330,000	2,129,201	19,216,295	19,318,860	2,014,738	13,972,759
Import duties						
Customs duties	26,000,000	2,318,507	18,978,546	19,577,114	1,794,744	13,359,389
Other						
Miscellaneous customs and excise receipts	300,000	(189,306)	194,157	(294,020)	218,286	594,838
Diamond export duties	50,000	-	43,592	35,766	1,708	18,532
Other taxes	10,000	(22)	3,490	49,457	1,318	43,956
Stamp duties and fees	10,000	(22)	3,490	49,457	1,318	43,956
Unallocated tax revenue	-	20,401	48,187	(5,724)	(24,168)	28,184
Total tax revenue (gross)	679,200,000	80,516,229	475,980,114	598,705,442	73,520,211	427,848,509
Less: SACU payments	17,905,679		14,157,851	27,915,405		20,936,553
Total tax revenue (net of SACU payments)	661,294,321	80,516,229	461,822,263	570,790,037	73,520,211	406,911,956
Departmental revenue	12,264,854	2,725,887	9,881,408	8,895,885	643,171	4,568,562
Sales of goods and services other than capital assets						
Sales by market establishments	46,409	3,286	28,470	34,007	(10,125)	25,539
Administrative fees	869,393	41,343	1,013,223	1,654,056	132,197	996,965
Other sales	905,275	57,052	403,882	595,823	30,056	323,574
Selling of scrap or waste and other used current goods	82,688	2,234	51,906	54,937	5,313	58,311
Transfers received	265,248	1	162,064	237,503	107,635	197,258
Fines penalties and forfeits	200,000	89,225	452,592	698,160	22,809	456,754
Interest, dividends and rent on land						
Interest	2,720,180	161,984	2,061,687	2,122,474	96,579	657,210
Dividends	891,131	372,686	996,692	664,905	227,752	465,857
Rent on land	5,378,696	1,941,103	4,233,073	853,636	3,889	749,700
Sales of capital assets	22,818	2,138	8,040	41,194	3,602	12,876
Financial transactions in assets and liabilities	883,016	54,835	469,779	1,939,190	23,464	624,518
Total national government revenue	673,559,175	83,242,116	471,703,671	579,685,922	74,163,382	411,480,518
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		83,242,116	471,703,671	579,685,922	74,163,382	411,480,518
Departmental revenue received but not yet paid to the National Revenue Fund		251,644	526,186	(920,642)	(62,066)	424,203
Revenue collected on behalf of the Provincial Authorities		5,723	17,705	36,709	12,547	29,757
Revenue collected on behalf of the Road Accident Fund (RAF)		1,303,009	10,669,212	11,996,551	1,031,226	8,828,619
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		890,073	8,065,716	10,537,637	940,980	7,849,148
Total net revenue		85,692,565	490,982,490	601,336,177	76,086,069	428,612,245
Cash balance National Revenue Fund		(353,659)	(346,404)	601,778	(623,697)	(453,791)
Provincial revenue collected by SARS and transferred by National Treasury for November		-	(11,195)	(38,027)	-	(788,823)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,290,451)	(10,392,423)	(11,793,389)	(1,055,763)	(8,461,916)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,270,202)	(8,018,792)	(10,583,670)	(935,126)	(7,252,741)
Recovery of criminal assets added as part of cash revenue in statement 5		2,443	37,014	47,911	1,095	33,428
Revenue collected according to table 5		82,780,696	472,250,690	579,570,780	73,472,578	411,688,402

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