

Table 1 Revenue

R thousand	2010/11			2009/10		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income, profits and capital gains	387,702,892	23,102,977	294,122,520	359,044,848	22,882,920	281,861,548
Income tax on persons and individuals	230,000,000	20,781,149	179,907,502	205,145,021	19,004,717	163,378,711
Tax on corporate income						
Companies	138,000,000	814,122	98,449,148	134,883,420	2,487,019	102,756,088
Secondary tax on companies	16,000,000	1,360,147	13,729,389	15,467,795	1,141,010	13,107,281
Tax on retirement funds	2,000	225	4,785	42,699	(4,564)	(20,367)
Other						
Interest on overdue income tax	3,590,892	146,541	2,005,758	3,433,025	249,471	2,559,713
Small business tax amnesty	110,000	793	25,938	72,888	5,267	80,122
Taxes on payroll and workforce	8,700,000	917,265	7,113,971	7,804,829	743,771	6,505,776
Skills development levy	8,700,000	917,265	7,113,971	7,804,829	743,771	6,505,776
Taxes on property	9,563,622	659,044	7,444,660	8,826,421	604,253	7,149,364
Estate, inheritance and gift taxes						
Donations tax	63,622	4,215	56,453	60,084	3,095	54,318
Estate duty	800,000	41,521	667,998	759,273	44,825	636,812
Taxes on financial and capital transactions						
Securities transfer tax	3,000,000	256,719	2,428,107	3,324,017	203,254	2,786,953
Transfer duties	5,700,000	356,589	4,292,102	4,683,047	353,079	3,671,281
Taxes on goods and services	246,873,486	23,840,336	196,550,613	203,666,751	19,767,228	162,285,094
Value added tax	181,000,000	17,212,820	143,036,390	147,941,322	14,136,502	117,348,978
Turnover tax for small businesses	10,000	38	2,419	6,493	387	13,879
Specific excise duties						
Beer	6,596,576	783,979	5,545,161	5,738,164	579,689	4,531,958
Traditional beer and traditional beer powder	1) 36,862	421	27,978	34,394	2,452	29,031
Wine and other fermented beverages	1,701,714	152,422	1,027,196	1,482,516	130,080	1,018,951
Spirits	3,209,141	198,447	2,223,008	2,790,309	278,460	2,186,535
Cigarettes and cigarette tobacco	9,992,855	963,113	7,359,381	9,187,982	936,732	7,228,970
Pipe tobacco and cigars	457,138	122,289	398,866	482,195	88,070	397,823
Petroleum products	2) 1,005,714	81,962	762,156	872,700	76,205	728,464
Revenue from neighbouring countries	3) 1,000,000	136,380	441,770	701,017	48,880	206,445
Ad valorem excise duties	1,622,986	411,794	1,571,965	1,275,942	404,179	1,270,945
Levies on fuel	4) 33,700,000	3,063,115	28,393,481	28,832,536	2,609,628	24,014,564
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750,000	67,698	573,954	580,326	62,881	473,344
Plastic bag levy	150,000	42,038	205,379	110,510	17,765	114,769
Electricity levy	5,200,000	392,291	4,217,002	3,341,691	394,535	2,496,183
Incandescent light bulb levy	70,500	12,561	129,106	63,880	-	-
CO2 tax - motor vehicle emissions	120,000	197,272	402,081	-	-	-
Other						
Universal Service Fund	250,000	1,696	233,320	224,774	783	224,255
Taxes on international trade and transactions	26,350,000	2,136,848	21,353,143	19,318,860	1,577,425	15,550,184
Import duties						
Customs duties	26,000,000	1,962,816	20,941,362	19,577,114	1,546,992	14,906,381
Other						
Miscellaneous customs and excise receipts	5) 300,000	172,767	366,924	(294,020)	21,744	616,582
Diamond export duties	50,000	1,265	44,857	35,766	8,689	27,221
Other taxes	10,000	210	3,700	49,457	1,734	45,690
Stamp duties and fees	10,000	210	3,700	49,457	1,734	45,690
Unallocated tax revenue	6) -	(20,589)	27,598	(5,724)	57,011	85,195
Total tax revenue (gross)	679,200,000	50,636,091	526,616,205	598,705,442	45,634,342	473,482,851
Less: SACU payments	7) 17,905,679	3,747,827	17,905,678	27,915,405	6,978,851	27,915,404
Total tax revenue (net of SACU payments)	661,294,321	46,888,264	508,710,527	570,790,037	38,655,491	445,567,447
Departmental revenue	12,264,854	1,046,085	10,927,493	8,895,885	1,108,584	5,677,146
Sales of goods and services other than capital assets						
Sales by market establishments	46,409	3,426	31,896	34,007	2,777	28,316
Administrative fees	869,393	64,238	1,077,461	1,654,056	53,289	1,050,254
Other sales	905,275	16,262	420,144	595,823	32,152	355,726
Selling of scrap or waste and other used current goods	82,688	680	52,586	54,937	404	58,715
Transfers received	265,248	-	162,064	237,503	-	197,258
Fines penalties and forfeits	200,000	35,785	488,377	698,160	17,970	474,724
Interest, dividends and rent on land						
Interest	2,720,180	111,707	2,173,394	2,122,474	961,432	1,618,642
Dividends	891,131	599,999	1,596,691	664,905	-	465,857
Rent on land	5,378,696	191,967	4,425,040	853,636	16,714	766,414
<i>"Of which actual collections for Mineral and petroleum royalties are"</i>		<i>3,498,060</i>	<i>3,498,060</i>	<i>-</i>	<i>-</i>	<i>-</i>
Sales of capital assets	22,818	(1,150)	6,890	41,194	692	13,568
Financial transactions in assets and liabilities	883,016	23,171	492,950	1,939,190	23,154	647,672
Total national government revenue	8) 673,559,175	47,934,349	519,638,020	579,685,922	39,764,075	451,244,593
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		47,934,349	519,638,020	579,685,922	39,764,075	451,244,593
Departmental revenue received but not yet paid to the National Revenue Fund		189,728	715,914	(920,642)	(836,643)	(412,440)
Revenue collected on behalf of the Provincial Authorities		931	18,636	36,709	3,193	32,950
Revenue collected on behalf of the Road Accident Fund (RAF)		1,311,766	11,980,978	11,996,551	1,094,185	9,922,804
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,100,884	9,166,600	10,537,637	940,948	8,790,096
Total net revenue		50,537,658	541,520,148	601,336,177	40,965,758	469,578,003
Cash balance National Revenue Fund		427,505	81,101	601,778	703,996	250,205
Provincial revenue collected by SARS and transferred by National Treasury for December		(2,212)	(13,407)	(38,027)	(16,432)	(805,255)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,303,009)	(11,695,432)	(11,793,389)	(1,031,226)	(9,493,142)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,121,686)	(9,140,478)	(10,583,670)	(952,544)	(8,205,285)
Recovery of criminal assets added as part of cash revenue in statement 5		501	37,515	47,911	2,025	35,453
Revenue collected according to table 5		48,538,757	520,789,447	579,570,780	39,671,577	451,359,979

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