

Table 1 Revenue

R thousand	2010/11			2009/10		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income, profits and capital gains	380,080,000	46,258,182	379,941,231	359,044,848	40,175,053	359,044,848
Income tax on persons and individuals	228,000,000	22,766,171	226,916,408	205,145,021	19,500,170	205,145,021
Tax on corporate income						
Companies	132,500,000	20,350,310	132,871,067	134,883,420	18,541,268	134,883,420
Secondary tax on companies	16,500,000	2,450,425	17,178,188	15,467,795	1,532,281	15,467,795
Tax on retirement funds	-	(893)	2,773	42,699	62,938	42,699
Other						
Interest on overdue income tax	3,050,000	690,157	2,943,715	3,433,025	549,371	3,433,025
Small business tax amnesty	30,000	2,012	29,080	72,888	(10,975)	72,888
Taxes on payroll and workforce	8,420,000	896,826	8,652,338	7,804,829	674,774	7,804,829
Skills development levy	8,420,000	896,826	8,652,338	7,804,829	674,774	7,804,829
Taxes on property	9,365,000	927,514	9,102,303	8,826,421	899,077	8,826,421
Estate, inheritance and gift taxes						
Donations tax	65,000	2,436	64,585	60,084	2,804	60,084
Estate duty	800,000	59,698	782,325	759,273	81,162	759,273
Taxes on financial and capital transactions						
Securities transfer tax	3,000,000	260,875	2,932,906	3,324,017	249,969	3,324,017
Transfer duties	5,500,000	604,505	5,322,487	4,683,047	565,142	4,683,047
Taxes on goods and services	247,540,000	31,880,897	249,531,233	203,666,751	23,712,824	203,666,751
Value added tax	181,335,000	25,290,318	183,567,749	147,941,322	18,203,592	147,941,322
Turnover tax for small businesses	5,000	171	2,802	6,493	(15,003)	6,493
Specific excise duties						
Beer	6,554,622	861,651	7,006,914	5,738,164	714,777	5,738,164
Traditional beer and traditional beer powder	1) 44,217	5,064	35,959	34,394	2,441	34,394
Wine and other fermented beverages	1,498,867	165,273	1,494,710	1,482,516	174,170	1,482,516
Spirits	2,908,354	318,596	2,831,005	2,790,309	293,733	2,790,309
Cigarettes and cigarette tobacco	9,685,087	1,010,373	9,367,944	9,187,982	870,324	9,187,982
Pipe tobacco and cigars	553,403	69,640	525,959	482,195	83,899	482,195
Petroleum products	2) 1,039,081	77,095	917,926	872,700	70,399	872,700
Revenue from neighbouring countries	3) 616,369	454,693	869,185	701,017	494,572	701,017
Ad valorem excise duties	1,900,000	6,342	1,596,228	1,275,942	70	1,275,942
Levies on fuel	4) 34,300,000	3,009,185	34,417,477	28,832,536	2,307,970	28,832,536
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	705,000	12,854	610,472	580,326	49,348	580,326
Plastic bag levy	290,000	51,146	258,222	110,510	(19,651)	110,510
Electricity levy	5,200,000	379,825	4,996,366	3,341,691	417,880	3,341,691
Incandescent light bulb levy	165,000	10,073	151,083	63,880	63,880	63,880
CO2 tax - motor vehicle emissions	505,000	136,585	625,889	-	-	-
Other						
Universal Service Fund	235,000	22,013	255,343	224,774	423	224,774
Taxes on international trade and transactions	26,790,000	3,566,504	26,955,298	19,318,860	2,021,825	19,318,860
Import duties						
Customs duties	26,400,000	3,602,404	26,587,325	19,577,114	2,998,228	19,577,114
Other						
Miscellaneous customs and excise receipts	5) 340,000	(58,211)	297,583	(294,020)	(984,796)	(294,020)
Diamond export duties	50,000	22,311	70,390	35,766	8,393	35,766
Other taxes	5,000	(2,052)	3,069	49,457	(758)	49,457
Stamp duties and fees	5,000	(2,052)	3,069	49,457	(758)	49,457
Unallocated tax revenue	6) -	32,242	16,698	(5,724)	(98,918)	(5,724)
Total tax revenue (gross)	672,200,000	83,560,113	674,202,170	598,705,442	67,383,877	598,705,442
Less: SACU payments	7) 17,891,309	-	17,905,678	27,915,405	1	27,915,405
Total tax revenue (net of SACU payments)	654,308,691	83,560,113	656,296,492	570,790,037	67,383,876	570,790,037
Departmental revenue	12,254,000	1,246,959	12,698,708	8,895,885	2,488,919	8,895,885
Sales of goods and services other than capital assets						
Sales by market establishments	143,662	5,195	40,785	34,007	2,589	34,007
Administrative fees	838,361	70,157	1,245,098	1,654,056	483,412	1,654,056
Other sales	634,608	18,986	499,276	595,823	(56,744)	595,823
Selling of scrap or waste and other used current goods	28,820	1,210	55,632	54,937	(4,897)	54,937
Transfers received	195,771	700,005	950,866	237,503	39,637	237,503
Fines penalties and forfeits	1,334,122	33,398	534,488	698,160	202,383	698,160
Interest, dividends and rent on land						
Interest	2,591,713	153,995	2,508,729	2,122,474	373,930	2,122,474
Dividends	740,363	203,299	1,799,990	664,905	120,137	664,905
Rent on land	4,705,618	20,866	4,496,585	853,636	62,316	853,636
<i>"Of which actual collections for Mineral and petroleum royalties are"</i>		<i>18,047</i>	<i>3,554,722</i>	<i>-</i>	<i>-</i>	<i>-</i>
Sales of capital assets	58,322	376	8,385	41,194	26,766	41,194
Financial transactions in assets and liabilities	982,640	39,473	558,875	1,939,190	1,239,390	1,939,190
Total national government revenue	8) 666,562,691	84,807,072	668,995,200	579,685,922	69,872,795	579,685,922
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		84,807,072	668,995,200	579,685,922	69,872,795	579,685,922
Departmental revenue received but not yet paid to the National Revenue Fund		(899,223)	(263,642)	(920,642)	(2,389,692)	(920,642)
Revenue collected on behalf of the Provincial Authorities		224	19,392	36,709	1,389	36,709
Revenue collected on behalf of the Road Accident Fund (RAF)		1,239,797	14,500,737	11,996,551	1,026,222	11,996,551
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,079,507	11,098,708	10,537,637	882,743	10,537,637
Total net revenue		86,227,377	694,350,395	601,336,177	69,393,457	601,336,177
Cash balance National Revenue Fund		181,214	26,261	601,778	281,982	601,778
Provincial revenue collected by SARS and transferred by National Treasury for Feb		399	(20,593)	(38,027)	770,421	(38,027)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,279,962)	(14,287,160)	(11,793,389)	(1,441,927)	(11,793,389)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,039,485)	(11,018,721)	(10,583,670)	(1,284,200)	(10,583,670)
Recovery of criminal assets added as part of cash revenue in statement 5		5,059	50,278	47,911	2,142	47,911
Revenue collected according to table 5		84,094,602	669,100,460	579,570,780	67,721,875	579,570,780

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