

Table 1 Revenue

R thousand	2011/12			
	Budget estimate	April	May	Year to date
Taxes on income, profits and capital gains	418,344,589	20,882,575	20,948,896	41,831,471
Income tax on persons and individuals	252,750,000	18,623,985	18,053,055	36,677,040
Tax on corporate income				
Companies	144,165,000	205,414	1,005,711	1,211,125
Secondary tax on companies	18,100,000	1,836,440	1,611,487	3,447,927
Tax on retirement funds	-	(404)	-	(404)
Other				
Interest on overdue income tax	3,329,589	217,244	278,678	495,922
Small business tax amnesty	-	(104)	(35)	(139)
Taxes on payroll and workforce	9,150,000	763,116	964,537	1,727,653
Skills development levy	9,150,000	763,116	964,537	1,727,653
Taxes on property	9,590,000	607,351	688,306	1,295,657
Estate, inheritance and gift taxes				
Donations tax	70,000	918	3,413	4,331
Estate duty	870,000	46,531	63,217	109,748
Taxes on financial and capital transactions				
Securities transfer tax	3,300,000	239,177	224,497	463,674
Transfer duties	5,350,000	320,725	397,179	717,904
Taxes on goods and services	274,210,000	18,457,084	16,983,476	35,440,560
Value added tax	200,880,000	12,803,411	11,495,674	24,299,085
Turnover tax for small businesses	15,000	20	-	20
Specific excise duties				
Beer	7,180,031	297,230	584,010	881,240
Traditional beer and traditional beer powder	1) 48,436	2,950	3,399	6,349
Wine and other fermented beverages	1,641,882	117,915	113,954	231,869
Spirits	3,185,854	345,043	272,874	617,917
Cigarettes and cigarette tobacco	10,609,188	971,821	652,134	1,623,955
Pipe tobacco and cigars	606,205	83,546	18,033	101,579
Petroleum products	2) 1,138,224	75,318	77,691	153,009
Revenue from neighbouring countries	3) 675,180	-	136,793	136,793
Ad valorem excise duties	2,230,000	401,463	40,422	441,885
Levies on fuel	4) 36,900,000	2,767,344	2,934,354	5,701,698
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	730,000	58,913	61,811	120,724
Plastic bag levy	300,000	74,592	2,763	77,355
Electricity levy	6,530,000	419,467	506,239	925,706
Incandescent light bulb levy	75,000	4,231	7,967	12,198
CO2 tax - motor vehicle emissions	1,200,000	33,820	74,856	108,676
Other				
Universal Service Fund	265,000	-	502	502
Taxes on international trade and transactions	30,325,440	1,273,086	2,068,150	3,341,236
Import duties				
Customs duties	29,860,400	1,248,234	2,049,095	3,297,329
Other				
Miscellaneous customs and excise receipts	5) 409,540	21,314	18,644	39,958
Diamond export duties	55,500	3,538	411	3,949
Other taxes	-	358	61	419
Stamp duties and fees	-	358	61	419
Unallocated tax revenue	6) -	10,609	(16,498)	(5,889)
Total tax revenue (gross)	741,620,029	41,994,179	41,636,928	83,631,107
Less: SACU payments	7) 21,763,239	5,439,991	-	5,439,991
Total tax revenue (net of SACU payments)	719,856,790	36,554,188	41,636,928	78,191,116
Departmental revenue	10,000,878	443,482	438,966	882,448
Sales of goods and services other than capital assets				
Sales by market establishments	16,415	3,596	3,767	7,363
Administrative fees	501,117	26,408	140,053	166,461
Other sales	200,944	31,687	38,912	70,599
Selling of scrap or waste and other used current goods	22,390	1,286	2,435	3,721
Transfers received	382,697	-	-	-
Fines penalties and forfeits	215,117	153,286	50,172	203,458
Interest, dividends and rent on land				
Interest	1,009,692	182,448	125,057	307,505
Dividends	724,447	-	-	-
Rent on land	6,699,752	2,886	45,015	47,901
<i>"Of which actual collections for Mineral and petroleum royalties are"</i>	<i>4,890,000</i>	<i>2,538</i>	<i>29</i>	<i>2,567</i>
Sales of capital assets	3,375	407	348	755
Financial transactions in assets and liabilities	224,932	41,478	33,208	74,686
Total national government revenue	8) 729,857,668	36,997,670	42,075,894	79,073,564
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		36,997,670	42,075,894	79,073,564
Departmental revenue received but not yet paid to the National Revenue Fund		54,505	105,931	160,436
Revenue collected on behalf of the Provincial Authorities		135	170	305
Revenue collected on behalf of the Road Accident Fund (RAF)		1,190,039	1,348,670	2,538,709
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		905,689	920,005	1,825,694
Total net revenue		39,148,038	44,450,670	83,598,708
Cash balance National Revenue Fund		5,860	(520,409)	(514,549)
Provincial revenue collected by SARS and transferred by National Treasury for April		(224)	(134)	(358)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,239,797)	(1,190,038)	(2,429,835)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(922,911)	(962,383)	(1,885,294)
Recovery of criminal assets added as part of cash revenue in statement 5		329	641	970
Revenue collected according to table 5		36,991,295	41,778,347	78,769,642

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