

Table 1 Revenue

	2011/12							
	Budget estimate	April	May	June	July	August	September	Year to date
R thousand								
Taxes on income, profits and capital gains	418,344,589	20,882,575	20,948,896	57,243,576	19,692,482	37,297,893	36,422,984	192,488,406
Income tax on persons and individuals	252,750,000	18,623,985	18,053,055	18,244,928	17,639,173	22,500,701	20,490,756	115,552,597
Tax on corporate income								
Companies	144,165,000	205,414	1,005,711	37,934,169	267,762	12,380,522	14,533,349	66,326,927
Secondary tax on companies	18,100,000	1,836,440	1,611,487	855,545	1,630,799	2,231,464	1,192,673	9,358,408
Tax on retirement funds	-	(404)	-	(713)	19	3,097	923	2,922
Other								
Interest on overdue income tax	3,329,589	217,244	278,678	209,963	154,597	182,051	205,238	1,247,771
Small business tax amnesty	-	(104)	(35)	(316)	131	59	45	(220)
Taxes on payroll and workforce	9,150,000	763,116	964,537	706,782	790,926	817,325	929,807	4,972,493
Skills development levy	9,150,000	763,116	964,537	706,782	790,926	817,325	929,807	4,972,493
Taxes on property	9,590,000	607,351	688,306	708,163	609,979	704,128	623,321	3,941,248
Estate, inheritance and gift taxes								
Donations tax	70,000	918	3,413	14,495	3,576	6,904	2,643	31,949
Estate duty	870,000	46,531	63,217	147,696	69,464	84,142	69,477	480,526
Taxes on financial and capital transactions								
Securities transfer tax	3,300,000	239,177	224,497	189,270	244,300	256,736	235,378	1,389,359
Transfer duties	5,350,000	320,725	397,179	356,702	292,640	356,345	315,824	2,039,414
Taxes on goods and services	274,210,000	18,457,084	16,983,476	18,943,915	21,535,268	20,016,901	19,751,940	115,688,585
Value added tax	200,880,000	12,803,411	11,495,674	13,437,502	15,245,653	14,462,703	14,102,139	81,547,083
VAT Domestic	237,192,247	17,359,807	18,055,593	16,210,780	17,928,154	17,620,376	18,658,841	105,833,551
Import VAT	90,538,625	4,668,103	6,280,062	6,928,885	8,152,892	7,604,752	8,767,194	42,401,888
Refunds	126,850,872	9,224,498	12,839,982	9,702,163	10,835,394	10,762,424	13,323,896	66,688,357
Turnover tax for small businesses	15,000	20	-	33	91	421	-	565
Specific excise duties								
Beer	7,180,031	297,230	584,010	568,585	558,841	515,767	515,337	3,039,769
Traditional beer and traditional beer powder	1) 48,436	2,950	3,399	3,014	3,017	2,772	3,309	18,460
Wine and other fermented beverages	1,641,882	117,915	113,954	128,058	135,436	10,228	126,225	631,816
Spirits	3,185,854	345,043	272,874	293,594	275,741	150,063	155,371	1,492,686
Cigarettes and cigarette tobacco	10,609,188	971,821	652,134	651,254	719,008	853,454	767,315	4,614,986
Pipe tobacco and cigars	606,205	83,546	18,033	283	55,494	42,652	125,443	325,451
Petroleum products	2) 1,138,224	75,318	77,691	76,266	75,339	77,032	77,660	459,306
Revenue from neighbouring countries	3) 675,180	-	136,793	-	190,367	(36,192)	-	290,967
Ad valorem excise duties	2,230,000	401,463	40,422	(207)	332,344	31,943	312	806,278
Levies on fuel	4) 36,900,000	2,767,344	2,934,354	3,049,033	3,047,483	3,197,963	3,148,439	18,144,616
Taxes on use of goods and on permission to use goods or perform activities								
Air departure tax	730,000	58,913	61,811	53,779	55,357	54,838	57,913	342,611
Plastic bag levy	300,000	74,592	2,763	39,079	(187,843)	1,131	18,898	(51,380)
Electricity levy	6,530,000	419,467	506,239	542,230	676,495	555,670	558,804	3,258,904
Incandescent light bulb levy	75,000	4,231	7,967	9,938	6,223	11,602	8,303	48,264
CO ₂ tax - motor vehicle emissions	1,200,000	33,820	74,856	89,533	303,349	82,469	85,755	669,782
Other								
Universal Service Fund	265,000	-	502	1,941	42,875	2,384	718	48,421
Taxes on international trade and transactions	30,325,440	1,273,086	2,068,150	1,988,663	2,441,032	2,892,340	2,774,760	13,438,030
Import duties								
Customs duties	29,860,400	1,248,234	2,049,095	2,311,057	2,480,727	2,859,540	2,739,654	13,688,308
Other								
Miscellaneous customs and excise receipts	5) 409,540	21,314	18,644	(326,120)	(44,031)	32,800	16,428	(280,966)
Diamond export duties	55,500	3,538	411	3,726	4,335	-	18,678	30,689
Other taxes	-	358	61	1,458	204	(3,379)	424	(874)
Stamp duties and fees	-	358	61	1,458	204	(3,379)	424	(874)
Unallocated tax revenue	6) -	10,609	(16,498)	(2,900)	(7,571)	24,898	(68,386)	(59,848)
Total tax revenue (gross)	741,620,029	41,994,179	41,636,928	79,589,657	45,062,320	61,750,106	60,434,851	330,468,040
Less: SACU payments	7) 21,763,239	5,439,991	-	-	5,439,991	-	-	10,879,982
Total tax revenue (net of SACU payments)	719,856,790	36,554,188	41,636,928	79,589,657	39,622,329	61,750,106	60,434,851	319,588,058
Departmental revenue	10,000,878	443,482	438,966	2,610,803	1,553,625	539,294	364,743	5,950,913
Sales of goods and services other than capital assets								
Sales by market establishments	16,415	3,596	3,767	3,550	3,933	3,621	3,734	22,202
Administrative fees	501,117	26,408	140,053	85,731	327,753	204,609	79,939	864,493
Other sales	200,944	31,687	38,912	66,473	37,092	42,998	65,313	282,474
Selling of scrap or waste and other used current goods	22,390	1,286	2,435	4,076	5,229	7,899	1,990	22,915
Transfers received	382,697	-	-	-	86,896	84	-	86,980
Fines penalties and forfeits	215,117	153,286	50,172	27,299	10,892	30,049	12,218	283,916
Interest, dividends and rent on land								
Interest	1,009,692	182,448	125,057	97,346	80,377	179,399	133,581	798,208
Dividends	724,447	-	-	-	879,952	-	-	879,952
Rent on land	6,699,752	2,886	45,015	2,276,695	31,088	25,952	32,387	2,414,022
Of which:								
Mineral and petroleum royalties	4,890,000	2,538	29	2,270,953	27,906	59,470	23,897	2,384,792
Sales of capital assets	3,375	407	348	429	1,106	2,637	4,026	8,953
Financial transactions in assets and liabilities	224,932	41,478	33,208	49,203	89,307	42,047	31,556	286,800
Total national government revenue	8) 729,857,668	36,997,670	42,075,894	82,200,460	41,175,954	62,289,400	60,799,593	325,538,972
Reconciliation to total net revenue and revenue collected on table 5								
Total national government revenue		36,997,670	42,075,894	82,200,460	41,175,954	62,289,400	60,799,593	325,538,972
Departmental revenue received but not yet paid to the National Revenue Fund		54,505	105,931	212,344	(130,577)	223,484	117,721	583,408
Revenue collected on behalf of the Provincial Authorities		135	170	127	125	153	142	852
Revenue collected on behalf of the Road Accident Fund (RAF)		1,190,039	1,348,670	1,339,860	1,362,950	1,404,518	1,385,123	8,031,160
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		905,689	920,005	972,557	973,135	1,005,281	1,029,287	5,805,954
Total net revenue		39,148,038	44,450,670	84,725,348	43,381,587	64,922,836	63,331,866	339,960,345
Cash balance National Revenue Fund		5,860	(520,409)	220,507	581,588	(80,684)	74,291	281,153
Provincial revenue collected by SARS and transferred by National Treasury for August		(224)	(134)	(170)	(128)	(124)	(153)	(933)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,239,797)	(1,190,038)	(1,348,670)	(1,339,860)	(1,362,950)	(1,404,518)	(7,885,833)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(922,911)	(962,383)	(969,958)	(985,440)	(989,423)	(984,990)	(5,815,105)
Recovery of criminal assets added as part of cash revenue in statement 5		329	641	872	3,435	424	17,457	23,158
Revenue collected according to table 5		36,991,295	41,778,347	82,627,929	41,641,182	62,490,079	61,033,953	326,562,785

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