

Table 1 Revenue

R thousand	2011/12			2010/11		
	Revised estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	418,944,328	23,466,866	215,955,272	379,941,232	18,580,119	194,884,964
Income tax on persons and individuals	252,750,000	19,426,126	134,978,723	226,925,026	17,077,769	122,265,042
Tax on corporate income						
Companies	144,165,000	1,124,072	67,450,999	132,901,680	(522,327)	61,171,187
Secondary tax on companies	19,000,000	2,725,772	12,084,180	17,178,188	1,905,446	9,986,245
Tax on retirement funds	4,000	-	2,922	2,773	5,414	5,482
Other						
Interest on overdue income tax	3,024,328	190,896	1,438,667	2,904,485	108,426	1,436,648
Small business tax amnesty	1,000	-	(220)	29,080	5,391	20,360
Taxes on payroll and workforce	10,000,000	769,717	5,742,210	8,652,339	654,282	4,616,868
Skills development levy	10,000,000	769,717	5,742,210	8,652,339	654,282	4,616,868
Taxes on property	7,872,729	774,605	4,715,853	9,102,302	736,267	5,221,774
Estate, inheritance and gift taxes						
Donations tax	56,795	3,434	35,383	64,584	3,515	45,549
Estate duty	795,934	144,725	625,251	782,325	54,063	492,437
Taxes on financial and capital transactions						
Securities transfer tax	2,820,000	329,979	1,719,338	2,932,906	225,218	1,656,992
Transfer duties	4,200,000	296,467	2,335,881	5,322,487	453,471	3,026,796
Taxes on goods and services	260,386,238	24,811,129	140,499,714	249,490,374	21,326,602	133,281,278
Value added tax	187,464,000	18,064,851	99,611,934	183,571,439	15,694,914	97,038,293
VAT Domestic	216,983,000	17,693,136	123,526,687	205,028,786	16,291,077	116,615,558
Import VAT	95,329,000	9,257,913	51,659,801	82,188,621	7,542,531	44,439,070
Refunds	124,848,000	8,886,199	75,574,556	103,645,967	8,138,694	64,016,334
Turnover tax for small businesses	1,000	151	716	2,802	456	2,211
Specific excise duties						
Beer	7,231,242	645,899	3,685,668	7,006,915	508,254	3,487,429
Traditional beer and traditional beer powder	1) 38,917	3,203	21,663	35,959	3,335	20,393
Wine and other fermented beverages	1,660,397	167,556	799,372	1,494,710	106,776	679,171
Spirits	3,000,968	151,537	1,644,223	2,831,005	180,734	1,588,994
Cigarettes and cigarette tobacco	10,208,477	883,850	5,498,836	9,367,944	826,459	5,008,763
Pipe tobacco and cigars	800,000	47,784	373,235	485,745	37,294	276,470
Petroleum products	2) 900,000	76,838	536,144	917,927	116,745	587,091
Revenue from neighbouring countries	3) 1,000,000	242,958	533,925	827,409	136,666	305,390
Ad valorem excise duties	2,230,000	507,215	1,313,493	1,596,229	335,188	1,155,359
Levies on fuel	4) 36,900,000	3,112,721	21,257,337	34,417,577	2,891,381	19,393,018
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	694,224	56,144	398,755	647,810	57,011	392,674
Plastic bag levy	86,138	6,121	(45,259)	258,222	15,505	105,808
Electricity levy	6,480,000	534,545	3,793,449	4,996,366	368,128	2,941,646
Incandescent light bulb levy	120,000	14,860	63,124	151,083	12,898	89,599
CO ₂ tax - motor vehicle emissions	1,290,000	270,226	940,008	625,891	33,971	46,627
Other						
Universal Service Fund	280,875	24,670	73,091	255,341	887	162,342
Taxes on international trade and transactions	31,389,105	3,074,127	16,512,157	26,977,132	2,294,744	14,553,813
Import duties						
Customs duties	31,000,000	3,033,087	16,721,395	26,637,438	2,216,148	14,215,739
Other						
Miscellaneous customs and excise receipts	5) 306,534	33,500	(247,466)	269,304	61,164	294,482
Diamond export duties	82,571	7,540	38,229	70,390	17,432	43,592
Other taxes	-	24	(850)	3,069	(433)	3,198
Stamp duties and fees	-	24	(850)	3,069	(433)	3,198
Unallocated tax revenue	6) -	66,966	7,118	16,698	387,570	47,384
Total tax revenue (gross)	728,592,400	52,963,434	383,431,474	674,183,146	43,979,151	352,609,279
Less: SACU payments	7) 21,763,239	5,439,991	16,319,973	17,905,679	3,747,827	14,157,851
Total tax revenue (net of SACU payments)	706,829,161	47,523,443	367,111,501	656,277,467	40,231,324	338,451,428
Departmental revenue	11,712,989	874,483	6,825,397	13,460,188	782,983	6,448,068
Sales of goods and services other than capital assets						
Sales by market establishments	49,578	3,840	26,042	40,279	3,088	22,062
Administrative fees	1,427,322	432,774	1,297,267	1,704,009	351,022	754,379
Other sales	521,402	37,331	319,805	567,942	36,847	307,840
Selling of scrap or waste and other used current goods	30,901	1,583	24,498	55,633	33,438	47,835
Transfers received	172,013	27,305	114,285	250,895	-	162,063
Fines penalties and forfeits	513,690	17,763	301,679	857,092	32,109	131,467
Interest, dividends and rent on land						
Interest	2,188,850	98,722	896,930	2,516,202	195,326	1,723,979
Dividends	1,099,352	-	879,952	1,805,024	1	624,006
Rent on land	4,942,541	203,280	2,617,302	4,415,103	6,743	2,272,119
Of which:						
Mineral and petroleum royalties	4,890,000	209,052	2,593,844	4,414,960	4,152	1,365,776
Sales of capital assets	41,750	1,933	10,885	47,351	701	5,203
Financial transactions in assets and liabilities	725,590	49,952	336,752	1,200,658	123,708	397,115
Total national government revenue	8) 718,542,150	48,397,926	373,936,898	669,737,655	41,014,307	344,899,496
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		48,397,926	373,936,898	669,737,655	41,014,307	344,899,496
Departmental revenue received but not yet paid to the National Revenue Fund		311,843	895,250	(263,642)	(45,053)	260,673
Revenue collected on behalf of the Provincial Authorities		180	1,032	19,392	1,590	9,807
Revenue collected on behalf of the Road Accident Fund (RAF)		1,410,159	9,441,319	14,500,737	1,131,002	8,075,752
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		973,817	6,779,771	11,098,708	865,296	6,124,201
Total net revenue		51,093,925	391,054,270	695,092,850	42,967,142	359,369,929
Cash balance National Revenue Fund		(543,144)	(261,991)	26,261	455,997	611,526
Provincial revenue collected by SARS and transferred by National Treasury for September		(142)	(1,075)	(20,593)	(2,835)	(9,642)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,385,123)	(9,270,956)	(14,287,160)	(1,268,525)	(7,970,970)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,026,524)	(6,841,629)	(11,018,721)	(911,146)	(5,881,580)
Recovery of criminal assets added as part of cash revenue in statement 5		1,310	24,468	50,278	834	28,077
Revenue collected according to table 5		48,140,302	374,703,087	669,842,915	41,241,467	346,147,340

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