

Table 1 Revenue

	2011/12									
	Revised estimate	April	May	June	July	August	September	October	November	Year to date
R thousand										
Taxes on income, profits and capital gains	418,944,328	20,882,575	20,948,896	57,243,576	19,692,482	37,297,893	36,422,984	23,466,866	20,793,961	236,749,232
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	19,426,126	18,757,052	153,735,776
Tax on corporate income										
Companies	144,165,000	205,414	1,005,711	37,934,169	267,762	12,380,522	14,533,349	1,124,072	405,924	67,856,923
Secondary tax on companies	19,000,000	1,836,440	1,611,487	855,545	1,630,799	2,231,464	1,192,673	2,725,772	1,681,775	13,765,955
Tax on retirement funds	4,000	(404)	-	(713)	19	3,097	923	-	18	2,940
Other										
Interest on overdue income tax	3,024,328	217,244	278,678	209,963	154,597	182,051	205,238	190,896	(50,851)	1,387,816
Small business tax amnesty	1,000	(104)	(35)	(316)	131	59	45	-	42	(177)
Taxes on payroll and workforce	10,000,000	763,116	964,537	706,782	790,926	817,325	929,807	769,717	748,779	6,490,989
Skills development levy	10,000,000	763,116	964,537	706,782	790,926	817,325	929,807	769,717	748,779	6,490,989
Taxes on property	7,872,729	607,351	688,306	708,163	609,979	704,128	623,321	774,605	751,304	5,467,157
Estate, inheritance and gift taxes										
Donations tax	56,795	918	3,413	14,495	3,576	6,904	2,643	3,434	3,940	39,323
Estate duty	795,934	46,531	63,217	147,696	69,464	84,142	69,477	144,725	155,096	780,348
Taxes on financial and capital transactions										
Securities transfer tax	2,820,000	239,177	224,497	189,270	244,300	256,736	235,378	329,979	239,099	1,958,437
Transfer duties	4,200,000	320,725	397,179	356,702	292,640	356,345	315,824	296,467	353,169	2,689,050
Taxes on goods and services	260,386,238	18,457,084	16,983,476	18,943,915	21,535,268	20,016,901	19,751,940	24,811,129	24,639,105	165,138,819
Value added tax	187,464,000	12,803,411	11,495,674	13,437,502	15,245,653	14,462,703	14,102,139	18,064,851	18,702,093	118,314,026
Domestic VAT	216,983,000	17,359,807	18,055,593	16,210,780	17,928,154	17,620,376	18,658,841	17,693,136	19,223,403	142,750,090
Import VAT	95,329,000	4,668,103	6,280,062	6,928,885	8,152,892	7,604,752	8,767,194	9,257,913	9,384,092	61,043,894
Refunds	124,848,000	9,224,498	12,839,982	9,702,163	10,835,394	10,762,424	13,323,896	8,886,199	9,905,403	85,479,959
Turnover tax for small businesses	1,000	20	-	33	91	421	-	151	61	777
Specific excise duties										
Beer	7,231,242	297,230	584,010	568,585	558,841	515,767	515,337	645,899	696,065	4,381,733
Traditional beer and traditional beer powder	1) 38,917	2,950	3,399	3,014	3,017	2,772	3,309	3,203	3,134	24,798
Wine and other fermented beverages	1,660,397	117,915	113,954	128,058	135,436	10,228	126,225	167,556	161,424	960,796
Spirits	3,000,968	345,043	272,874	293,594	275,741	150,063	155,371	151,537	318,157	1,962,380
Cigarettes and cigarette tobacco	10,208,477	971,821	652,134	651,254	719,008	853,454	767,315	883,850	856,199	6,355,036
Pipe tobacco and cigars	800,000	83,546	18,033	283	55,494	42,652	125,443	47,784	64,427	437,662
Petroleum products	2) 900,000	75,318	77,691	76,266	75,339	77,032	77,660	76,838	76,164	612,308
Revenue from neighbouring countries	3) 1,000,000	-	136,793	-	190,367	(36,192)	-	242,958	(101,776)	432,149
Ad valorem excise duties	2,230,000	401,463	40,422	(207)	332,344	31,943	312	507,215	4,170	1,317,663
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	3,112,721	3,131,505	24,388,843
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	694,224	58,913	61,811	53,779	55,357	54,838	57,913	56,144	68,550	467,305
Plastic bag levy	86,138	74,592	2,763	39,079	(187,843)	1,131	18,898	6,121	3,344	(41,915)
Electricity levy	6,480,000	419,467	506,239	542,230	676,495	555,670	558,804	534,545	547,238	4,340,687
Incandescent light bulb levy	120,000	4,231	7,967	9,938	6,223	11,602	8,303	14,860	14,335	77,459
CO ₂ tax - motor vehicle emissions	1,290,000	33,820	74,856	89,533	303,349	82,469	85,755	270,226	94,013	1,034,021
Other										
Universal Service Fund	280,875	-	502	1,941	42,875	2,384	718	24,670	-	73,091
Taxes on international trade and transactions	31,389,105	1,273,086	2,068,150	1,988,663	2,441,032	2,892,340	2,774,760	3,074,127	3,480,058	19,992,215
Import duties										
Customs duties	31,000,000	1,248,234	2,049,095	2,311,057	2,480,727	2,859,540	2,739,654	3,033,087	3,435,319	20,156,713
Other										
Miscellaneous customs and excise receipts	5) 306,534	21,314	18,644	(326,120)	(44,031)	32,800	16,428	33,500	44,739	(202,727)
Diamond export duties	82,571	3,538	411	3,726	4,335	-	18,678	7,540	-	38,229
Other taxes	-	358	61	1,458	204	(3,379)	424	24	(4)	(854)
Stamp duties and fees	-	358	61	1,458	204	(3,379)	424	24	(4)	(854)
Unallocated tax revenue	6) -	10,609	(16,498)	(2,900)	(7,571)	24,898	(68,386)	66,966	(1,546)	5,572
Total tax revenue (gross)	7) 728,592,400	41,994,179	41,636,928	79,589,657	45,062,320	61,750,106	60,434,851	52,963,434	50,411,655	433,843,130
Less: SACU payments	21,763,239	5,439,991	-	-	5,439,991	-	-	5,439,991	-	16,319,973
Total tax revenue (net of SACU payments)	706,829,161	36,554,188	41,636,928	79,589,657	39,622,329	61,750,106	60,434,851	47,523,443	50,411,655	417,523,157
Departmental revenue	11,712,989	443,482	438,966	2,610,803	1,553,625	539,294	364,743	874,483	413,042	7,238,438
Sales of goods and services other than capital assets										
Sales by market establishments	49,578	3,596	3,767	3,550	3,933	3,621	3,734	3,840	3,929	29,970
Administrative fees	1,427,322	26,408	140,053	85,731	327,753	204,609	79,939	432,774	158,713	1,455,980
Other sales	521,402	31,687	38,912	66,473	37,092	42,998	65,313	37,331	48,193	367,998
Selling of scrap or waste and other used current goods	30,901	1,286	2,435	4,076	5,229	7,899	1,990	1,583	12,375	36,873
Transfers received	172,013	-	-	-	86,896	84	-	27,305	2	114,287
Fines penalties and forfeits	513,690	153,286	50,172	27,299	10,892	30,049	12,218	17,763	8,511	310,190
Interest, dividends and rent on land										
Interest	2,188,850	182,448	125,057	97,346	80,377	179,399	133,581	98,722	135,190	1,032,119
Dividends	1,099,352	-	-	-	879,952	-	-	-	-	879,952
Rent on land	4,942,541	2,886	45,015	2,276,695	31,088	25,952	32,387	203,280	10,771	2,628,073
Of which:										
Mineral and petroleum royalties	4,890,000	2,538	29	2,270,953	27,906	59,470	23,897	209,052	919	2,594,763
Sales of capital assets	41,750	407	348	429	1,106	2,637	4,026	1,933	705	11,590
Financial transactions in assets and liabilities	725,590	41,478	33,208	49,203	89,307	42,047	31,556	49,952	34,653	371,406
Total national government revenue	8) 718,542,150	36,997,670	42,075,894	82,200,460	41,175,954	62,289,400	60,799,593	48,397,926	50,824,697	424,761,595
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	48,397,926	50,824,697	424,761,595
Departmental revenue received but not yet paid to the National Revenue Fund		54,505	105,931	212,344	(130,577)	223,484	117,721	311,843	(116,729)	778,522
Revenue collected on behalf of the Provincial Authorities		135	170	127	125	153	142	180	650	1,683
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	1,410,159	1,372,939	10,814,257
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		905,689	920,005	972,557	973,135	1,005,281	1,029,287	973,817	1,014,582	7,794,353
Total net revenue		39,148,038	44,450,670	84,725,348	43,381,587	64,922,836	63,331,866	51,093,925	53,096,140	444,150,410
Cash balance National Revenue Fund		5,860	(520,409)	220,507	581,588	(80,684)	74,291	(543,144)	(56,036)	(318,027)
Provincial revenue collected by SARS and transferred by National Treasury for October		(224)	(134)	(170)	(128)	(124)	(153)	(142)	(180)	(1,255)
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)	(1,385,123)	(1,410,159)	(10,681,115)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(922,911)	(962,383)	(969,958)	(985,440)	(989,423)	(984,990)	(1,026,524)	(946,139)	(7,787,768)
Recovery of criminal assets added as part of cash revenue in statement 5		329	641	872	3,435	424	17,457	1,310	3,142	27,610
Revenue collected according to table 5		36,991,295	41,778,347	82,627,929	41,641,182	62,490,079	61,033,953	48,140,302	50,686,768	425,389,855

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