

Table 1 Revenue

R thousand	2011/12			2010/11		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income, profits and capital gains	418 944 328	27 309 991	333 191 306	379 941 232	23 102 977	294 122 520
Income tax on persons and individuals	252 750 000	24 400 976	199 657 707	226 925 026	20 781 149	179 907 502
Tax on corporate income						
Companies	144 165 000	1 034 953	115 542 148	132 901 680	814 122	98 449 148
Secondary tax on companies	19 000 000	1 750 667	16 239 074	17 178 188	1 360 147	13 729 389
Tax on retirement funds	4 000	-	3 002	2 773	225	4 785
Other						
Interest on overdue income tax	3 024 328	123 266	1 749 033	2 904 485	146 541	2 005 758
Small business tax amnesty	1 000	129	342	29 080	793	25 938
Taxes on payroll and workforce	10 000 000	962 670	8 392 419	8 652 339	917 265	7 113 971
Skills development levy	10 000 000	962 670	8 392 419	8 652 339	917 265	7 113 971
Taxes on property	7 872 729	548 556	6 486 474	9 102 302	659 044	7 444 660
Estate, inheritance and gift taxes						
Donations tax	56 795	901	41 189	64 584	4 215	56 453
Estate duty	795 934	33 044	889 808	782 325	41 521	667 998
Taxes on financial and capital transactions						
Securities transfer tax	2 820 000	247 040	2 404 886	2 932 906	256 719	2 428 107
Transfer duties	4 200 000	267 571	3 150 590	5 322 487	356 589	4 292 102
Taxes on goods and services	260 386 238	24 291 580	213 923 865	249 490 374	23 840 336	196 550 613
Value added tax	187 464 000	17 153 819	153 700 647	183 571 439	17 212 820	143 036 390
Domestic VAT	216 983 000	21 437 766	182 560 904	205 028 786	19 191 458	170 670 322
Import VAT	95 329 000	8 099 248	78 535 893	82 188 621	6 086 625	64 425 690
Refunds	124 848 000	12 383 195	107 396 150	103 645 967	8 065 163	92 059 621
Turnover tax for small businesses	1 000	112	942	2 802	38	2 419
Specific excise duties						
Beer	7 231 242	769 769	5 942 983	7 006 915	783 979	5 545 161
Traditional beer and traditional beer powder	38 917	2 066	28 672	35 959	421	27 978
Wine and other fermented beverages	1 660 397	223 726	1 350 433	1 494 710	152 422	1 027 196
Spirits	3 000 968	338 229	2 589 877	2 831 005	198 447	2 223 008
Cigarettes and cigarette tobacco	10 208 477	976 213	8 227 206	9 367 944	963 113	7 359 381
Pipe tobacco and cigars	800 000	64 233	558 730	485 745	122 289	398 866
Petroleum products	900 000	79 810	768 642	917 927	81 962	762 156
Revenue from neighbouring countries	1 000 000	123 234	695 236	827 409	136 380	441 770
Ad valorem excise duties	2 230 000	490 361	1 810 565	1 596 229	411 794	1 571 965
Levies on fuel	36 900 000	3 154 498	30 635 047	34 417 577	3 063 115	28 393 481
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	694 224	86 603	622 814	647 810	67 698	573 954
Plastic bag levy	86 138	44 693	31 791	258 222	42 038	205 379
Electricity levy	6 480 000	525 127	5 403 736	4 996 366	392 291	4 217 002
Incandescent light bulb levy	120 000	14 476	104 466	151 083	12 561	129 106
CO ₂ tax - motor vehicle emissions	1 290 000	243 802	1 367 687	625 891	197 272	402 081
Other						
Universal Service Fund	280 875	810	74 390	255 341	1 696	233 320
Taxes on international trade and transactions	31 389 105	2 913 179	26 073 307	26 977 132	2 136 848	21 353 143
Import duties						
Customs duties	31 000 000	2 907 099	26 178 169	26 637 438	1 962 816	20 941 362
Other						
Miscellaneous customs and excise receipts	306 534	4 109	(145 062)	269 304	172 767	366 924
Diamond export duties	82 571	1 972	40 200	70 390	1 265	44 857
Other taxes	-	-	(979)	3 069	210	3 700
Stamp duties and fees	-	-	(979)	3 069	210	3 700
Unallocated tax revenue	-	2 496	14 947	16 698	(20 589)	27 598
Total tax revenue (gross)	728 592 400	56 028 473	588 081 338	674 183 146	50 636 091	526 616 205
Less: SACU payments	21 763 239	5 439 991	21 759 964	17 905 679	3 747 827	17 905 678
Total tax revenue (net of SACU payments)	706 829 161	50 588 482	566 321 374	656 277 467	46 888 264	508 710 527
Departmental revenue	11 712 989	642 618	11 736 564	13 460 188	1 046 085	10 927 493
Sales of goods and services other than capital assets						
Sales by market establishments	49 578	3 944	37 647	40 279	3 426	31 896
Administrative fees	1 427 322	129 565	1 629 665	1 704 009	64 238	1 077 461
Other sales	521 402	50 419	447 286	567 942	16 262	420 144
Selling of scrap or waste and other used current goods	30 901	12 123	59 823	55 633	680	52 586
Transfers received	172 013	215 833	330 120	250 895	-	162 064
Fines penalties and forfeits	513 690	15 051	580 614	857 092	35 785	488 377
Interest, dividends and rent on land						
Interest	2 188 850	154 335	1 355 353	2 516 202	111 707	2 173 394
Dividends	1 099 352	-	1 418 276	1 805 024	599 999	1 596 691
Rent on land	4 942 541	14 991	5 413 552	4 415 103	191 967	4 425 040
Of which:						
Mineral and petroleum royalties	4 890 000	12 379	5 375 834	4 414 960	99 322	3 498 060
Sales of capital assets	41 750	2 266	14 260	47 351	(1 150)	6 890
Financial transactions in assets and liabilities	725 590	44 091	449 971	1 200 658	23 171	492 950
Total national government revenue	718 542 150	51 231 100	578 057 939	669 737 655	47 934 349	519 638 020
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		51 231 100	578 057 939	669 737 655	47 934 349	519 638 020
Departmental revenue received but not yet paid to the National Revenue Fund		264 338	869 732	(263 642)	189 728	715 914
Revenue collected on behalf of the Provincial Authorities		333	3 131	19 392	931	18 636
Revenue collected on behalf of the Road Accident Fund (RAF)		1 423 618	13 658 762	14 500 737	1 311 766	11 980 978
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 074 910	9 988 874	11 098 708	1 100 884	9 166 600
Total net revenue		53 994 299	602 578 437	695 092 850	50 537 658	541 520 148
Cash balance National Revenue Fund		(964 996)	(800 482)	26 261	427 505	81 101
Provincial revenue collected by SARS and transferred by National Treasury for December		(1 116)	(3 021)	(20 593)	(2 212)	(13 407)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 420 887)	(13 474 941)	(14 287 160)	(1 303 009)	(11 695 432)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 143 323)	(10 017 430)	(11 018 721)	(1 121 686)	(9 140 478)
Recovery of criminal assets added as part of cash revenue in statement 5		1 383	30 205	50 278	501	37 515
Revenue collected according to table 5		50 465 360	578 312 768	669 842 915	48 538 757	520 789 447

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