

Table 1 Revenue

R thousand	2011/12			2010/11		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income, profits and capital gains	423 805 031	44 789 440	377 980 746	379 941 232	39 560 529	333 683 049
Income tax on persons and individuals	249 700 000	26 831 920	226 489 627	226 925 026	24 242 735	204 150 237
Tax on corporate income						
Companies	152 000 000	16 640 817	132 182 965	132 901 680	14 071 609	112 520 757
Secondary tax on companies	19 500 000	1 154 047	17 393 120	17 178 188	998 374	14 727 763
Tax on retirement funds	-	-	3 002	2 773	(1 119)	3 666
Other						
Interest on overdue income tax	2 605 031	162 611	1 911 644	2 904 485	247 800	2 253 558
Small business tax amnesty	-	45	387	29 080	1 130	27 068
Taxes on payroll and workforce	10 100 000	805 868	9 198 287	8 652 339	641 541	7 755 512
Skills development levy	10 100 000	805 868	9 198 287	8 652 339	641 541	7 755 512
Taxes on property	7 870 000	667 798	7 154 272	9 102 302	730 129	8 174 789
Estate, inheritance and gift taxes						
Donations tax	50 000	1 680	42 869	64 584	5 696	62 149
Estate duty	1 110 000	85 618	975 427	782 325	54 629	722 627
Taxes on financial and capital transactions						
Securities transfer tax	2 840 000	250 212	2 655 098	2 932 906	243 924	2 672 031
Transfer duties	3 870 000	330 288	3 480 879	5 322 487	425 880	4 717 982
Taxes on goods and services	264 649 769	21 278 946	235 202 811	249 490 374	21 099 723	217 650 336
Value added tax	190 815 000	15 218 288	168 918 935	183 571 439	15 241 041	158 277 431
Domestic VAT	220 211 257	18 075 602	200 636 506	205 028 786	16 218 124	186 888 445
Import VAT	101 999 893	8 969 672	87 505 565	82 188 621	6 911 176	71 336 866
Refunds	131 396 150	11 826 986	119 223 137	103 645 967	7 888 259	99 947 880
Turnover tax for small businesses	5 000	3 914	4 857	2 802	212	2 631
Specific excise duties						
Beer	7 555 000	687 719	6 630 701	7 006 915	600 102	6 145 263
Traditional beer and traditional beer powder	36 621	2 101	30 773	35 959	2 917	30 895
Wine and other fermented beverages	1 955 372	331 238	1 681 670	1 494 710	302 241	1 329 437
Spirits	3 319 988	342 725	2 942 602	2 831 005	289 401	2 512 409
Cigarettes and cigarette tobacco	10 474 787	1 067 689	9 294 895	9 367 944	998 190	8 357 571
Pipe tobacco and cigars	668 729	32 590	591 320	485 745	57 453	456 319
Petroleum products	926 000	77 614	846 256	917 927	78 675	840 831
Revenue from neighbouring countries	943 503	(135 579)	559 657	827 409	(27 278)	414 492
Ad valorem excise duties	1 814 645	1 719	1 812 285	1 596 229	17 921	1 589 886
Levies on fuel	37 180 000	2 956 740	33 591 787	34 417 577	3 014 811	31 408 292
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	730 124	72 412	695 227	647 810	23 664	597 618
Plastic bag levy	25 000	1 192	32 983	258 222	1 697	207 076
Electricity levy	6 430 000	505 667	5 909 403	4 996 366	399 539	4 616 541
Incandescent light bulb levy	105 000	7 544	112 009	151 083	11 904	141 010
CO ₂ tax - motor vehicle emissions	1 565 000	105 373	1 473 060	625 891	87 223	489 304
Other						
Universal Service Fund	100 000	-	74 390	255 341	10	233 330
Taxes on international trade and transactions	32 310 000	3 547 083	29 620 390	26 977 132	2 035 651	23 388 794
Import duties						
Customs duties	32 260 000	3 577 865	29 756 034	26 637 438	2 043 559	22 984 921
Other						
Miscellaneous customs and excise receipts	5 000	(36 107)	(181 169)	269 304	(11 130)	355 794
Diamond export duties	45 000	5 325	45 525	70 390	3 222	48 079
Other taxes	-	(2 048)	(3 027)	3 069	1 421	5 121
Stamp duties and fees	-	(2 048)	(3 027)	3 069	1 421	5 121
Unallocated tax revenue	-	(8 149)	6 799	16 698	(43 142)	(15 544)
Total tax revenue (gross)	738 734 800	71 078 939	659 160 277	674 183 146	64 025 852	590 642 057
Less: SACU payments	21 763 239	-	21 759 964	17 905 679	-	17 905 678
Total tax revenue (net of SACU payments)	716 971 561	71 078 939	637 400 313	656 277 467	64 025 852	572 736 379
Departmental revenue	17 579 461	511 904	12 248 468	13 460 188	524 256	11 451 749
Sales of goods and services other than capital assets						
Sales by market establishments	40 823	3 913	41 559	40 279	3 694	35 590
Administrative fees	1 903 479	95 462	1 725 126	1 704 009	97 480	1 174 941
Other sales	590 578	30 573	477 859	567 942	60 146	480 290
Selling of scrap or waste and other used current goods	30 920	(2 949)	56 873	55 633	1 836	54 422
Transfers received	3 668 546	-	330 120	250 895	88 797	250 861
Fines penalties and forfeits	917 990	22 933	603 547	857 092	12 713	501 090
Interest, dividends and rent on land						
Interest	2 545 336	255 615	1 610 968	2 516 202	181 340	2 354 734
Dividends	1 545 032	-	1 418 276	1 805 024	-	1 596 691
Rent on land	5 551 594	76 926	5 490 478	4 415 103	50 679	4 475 719
Of which:						
Mineral and petroleum royalties	5 500 000	75 416	5 451 250	4 414 960	38 615	3 536 675
Sales of capital assets	41 788	19 688	33 947	47 351	1 119	8 009
Financial transactions in assets and liabilities	743 375	9 744	459 715	1 200 658	26 452	519 402
Total national government revenue	734 551 022	71 590 842	649 648 781	669 737 655	64 550 108	584 188 128
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		71 590 842	649 648 781	669 737 655	64 550 108	584 188 128
Departmental revenue received but not yet paid to the National Revenue Fund		(22 661)	847 071	(263 642)	(80 333)	635 581
Revenue collected on behalf of the Provincial Authorities		131	3 261	19 392	532	19 168
Revenue collected on behalf of the Road Accident Fund (RAF)		1 472 847	15 131 608	14 500 737	1 279 962	13 260 940
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 037 276	11 026 151	11 098 708	852 601	10 019 201
Total net revenue		74 078 436	676 656 873	695 092 850	66 602 870	608 123 018
Cash balance National Revenue Fund		635 321	(165 161)	26 261	(236 054)	(154 953)
Provincial revenue collected by SARS and transferred by National Treasury for January		(332)	(3 353)	(20 593)	(7 585)	(20 992)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 423 618)	(14 898 559)	(14 287 160)	(1 311 766)	(13 007 198)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 040 855)	(11 058 285)	(11 018 721)	(838 758)	(9 979 236)
Recovery of criminal assets added as part of cash revenue in statement 5		(19 187)	11 018	50 278	7 704	45 219
Revenue collected according to table 5		72 229 765	650 542 533	669 842 915	64 216 411	585 005 858

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