

**Table 1 Revenue**

	2011/12			2010/11		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
<b>R thousand</b>						
<b>Taxes on income, profits and capital gains</b>	<b>423,805,031</b>	<b>48,602,984</b>	<b>426,583,730</b>	<b>379,941,232</b>	<b>46,258,183</b>	<b>379,941,232</b>
Income tax on persons and individuals	249,700,000	23,898,899	250,388,527	226,925,026	22,774,789	226,925,026
Tax on corporate income						
Companies	152,000,000	19,380,139	151,563,104	132,901,680	20,380,923	132,901,680
Secondary tax on companies	19,500,000	4,572,288	21,965,408	17,178,188	2,450,425	17,178,188
Tax on retirement funds	-	3,664	6,666	2,773	(893)	2,773
Other						
Interest on overdue income tax	2,605,031	748,051	2,659,695	2,904,485	650,927	2,904,485
Small business tax amnesty	-	(58)	330	29,080	2,012	29,080
<b>Taxes on payroll and workforce</b>	<b>10,100,000</b>	<b>974,846</b>	<b>10,173,133</b>	<b>8,652,339</b>	<b>896,827</b>	<b>8,652,339</b>
Skills development levy	10,100,000	974,846	10,173,133	8,652,339	896,827	8,652,339
<b>Taxes on property</b>	<b>7,870,000</b>	<b>663,228</b>	<b>7,817,500</b>	<b>9,102,302</b>	<b>927,513</b>	<b>9,102,302</b>
Estate, inheritance and gift taxes						
Donations tax	50,000	9,789	52,657	64,584	2,435	64,584
Estate duty	1,110,000	69,736	1,045,163	782,325	59,698	782,325
Taxes on financial and capital transactions						
Securities transfer tax	2,840,000	231,016	2,886,114	2,932,906	260,875	2,932,906
Transfer duties	3,870,000	352,686	3,833,565	5,322,487	604,505	5,322,487
<b>Taxes on goods and services</b>	<b>264,649,769</b>	<b>28,766,166</b>	<b>263,968,977</b>	<b>249,490,374</b>	<b>31,840,039</b>	<b>249,490,374</b>
Value added tax	190,815,000	22,095,064	191,013,999	183,571,439	25,294,009	183,571,439
Domestic VAT	220,211,257	19,572,426	220,208,932	205,028,786	18,140,340	205,028,786
Import VAT	101,999,893	14,307,067	101,812,632	82,188,621	10,851,754	82,188,621
Refunds	131,396,150	11,784,429	131,007,566	103,645,967	3,698,086	103,645,967
Turnover tax for small businesses	5,000	846	5,703	2,802	171	2,802
Specific excise duties						
Beer	7,555,000	971,885	7,602,586	7,006,915	861,652	7,006,915
Traditional beer and traditional beer powder	1) 36,621	2,971	33,744	35,959	5,064	35,959
Wine and other fermented beverages	1,955,372	193,442	1,875,112	1,494,710	165,273	1,494,710
Spirits	3,319,988	456,853	3,399,455	2,831,005	318,596	2,831,005
Cigarettes and cigarette tobacco	10,474,787	877,680	10,172,575	9,367,944	1,010,373	9,367,944
Pipe tobacco and cigars	668,729	37,500	628,820	485,745	29,426	485,745
Petroleum products	2) 926,000	78,176	924,433	917,927	77,096	917,927
Revenue from neighbouring countries	3) 943,503	253,278	812,935	827,409	412,917	827,409
Ad valorem excise duties	1,814,645	16,062	1,828,347	1,596,229	6,343	1,596,229
Levies on fuel	4) 37,180,000	2,987,282	36,589,069	34,417,577	3,009,285	34,417,577
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	730,124	67,190	762,417	647,810	50,192	647,810
Plastic bag levy	25,000	20,849	53,832	258,222	51,146	258,222
Electricity levy	6,430,000	520,318	6,429,722	4,996,366	379,825	4,996,366
Incandescent light bulb levy	105,000	31,777	143,787	151,083	10,073	151,083
CO <sub>2</sub> tax - motor vehicle emissions	1,565,000	144,292	1,617,353	625,891	136,587	625,891
Other						
Universal Service Fund	100,000	698	75,088	255,341	22,011	255,341
<b>Taxes on international trade and transactions</b>	<b>32,310,000</b>	<b>4,482,835</b>	<b>34,103,225</b>	<b>26,977,132</b>	<b>3,588,338</b>	<b>26,977,132</b>
Import duties						
Customs duties	32,260,000	4,417,393	34,173,427	26,637,438	3,652,517	26,637,438
Other						
Miscellaneous customs and excise receipts	5) 5,000	46,737	(134,432)	269,304	(86,490)	269,304
Diamond export duties	45,000	18,705	64,230	70,390	22,311	70,390
<b>Other taxes</b>	<b>-</b>	<b>134</b>	<b>(2,893)</b>	<b>3,069</b>	<b>(2,052)</b>	<b>3,069</b>
Stamp duties and fees	-	134	(2,893)	3,069	(2,052)	3,069
<b>Unallocated tax revenue</b>	<b>6) -</b>	<b>603</b>	<b>7,402</b>	<b>16,698</b>	<b>32,242</b>	<b>16,698</b>
<b>Total tax revenue (gross)</b>	<b>738,734,800</b>	<b>83,490,796</b>	<b>742,651,073</b>	<b>674,183,146</b>	<b>83,541,090</b>	<b>674,183,146</b>
<b>Less: SACU payments</b>	<b>7) 21,763,239</b>	<b>-</b>	<b>21,759,964</b>	<b>17,905,679</b>	<b>1</b>	<b>17,905,679</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>716,971,561</b>	<b>83,490,796</b>	<b>720,891,109</b>	<b>656,277,467</b>	<b>83,541,089</b>	<b>656,277,467</b>
<b>Departmental revenue</b>	<b>17,579,461</b>	<b>6,664,234</b>	<b>18,912,702</b>	<b>13,460,188</b>	<b>2,008,439</b>	<b>13,460,188</b>
Sales of goods and services other than capital assets						
Sales by market establishments	40,823	9,695	51,254	40,279	4,689	40,279
Administrative fees	1,903,479	509,326	2,234,452	1,704,009	529,068	1,704,009
Other sales	590,578	67,097	544,956	567,942	87,652	567,942
Selling of scrap or waste and other used current goods	30,920	40,789	97,662	55,633	1,211	55,633
Transfers received	3,668,546	60,175	390,295	250,895	34	250,895
Fines penalties and forfeits	917,990	263,744	867,291	857,092	356,002	857,092
Interest, dividends and rent on land						
Interest	2,545,336	1,186,493	2,797,461	2,516,202	161,468	2,516,202
Dividends	1,545,032	176,656	1,594,932	1,805,024	208,333	1,805,024
Rent on land	5,551,594	337,739	5,828,217	4,415,103	(60,616)	4,415,103
Of which:						
Mineral and petroleum royalties	5,500,000	160,604	5,611,854	4,414,960	878,285	4,414,960
Sales of capital assets	41,788	2,821	36,768	47,351	39,342	47,351
Financial transactions in assets and liabilities	743,375	4,009,699	4,469,414	1,200,658	681,256	1,200,658
<b>Total national government revenue</b>	<b>8) 734,551,022</b>	<b>90,155,030</b>	<b>739,803,811</b>	<b>669,737,655</b>	<b>85,549,527</b>	<b>669,737,655</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>90,155,030</b>	<b>739,803,811</b>	<b>669,737,655</b>	<b>85,549,527</b>	<b>669,737,655</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(279,566)	567,505	(263,642)	(899,223)	(263,642)
Revenue collected on behalf of the Provincial Authorities		29	3,290	19,392	224	19,392
Revenue collected on behalf of the Road Accident Fund (RAF)		1,496,409	16,628,018	14,500,737	1,239,797	14,500,737
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,157,805	12,183,956	11,098,708	1,079,507	11,098,708
<b>Total net revenue</b>		<b>92,529,707</b>	<b>769,186,579</b>	<b>695,092,850</b>	<b>86,969,832</b>	<b>695,092,850</b>
Cash balance National Revenue Fund		27,855	(137,305)	26,261	181,214	26,261
Provincial revenue collected by SARS and transferred by National Treasury for February		(131)	(3,484)	(20,593)	399	(20,593)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,472,847)	(16,371,406)	(14,287,160)	(1,279,962)	(14,287,160)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,072,540)	(12,130,825)	(11,018,721)	(1,039,485)	(11,018,721)
Recovery of criminal assets added as part of cash revenue in statement 5		6,315	17,333	50,278	5,059	50,278
<b>Revenue collected according to table 5</b>		<b>90,018,359</b>	<b>740,560,892</b>	<b>669,842,915</b>	<b>84,837,057</b>	<b>669,842,915</b>

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