

REPUBLIC OF SOUTH AFRICA

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**ESTIMATE**

OF

**REVENUE**

FOR THE

**Financial Year**

**ending**

**31 March 2001**

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*Presented to Parliament*

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*FIRST PRINT*  
*[R.P.3-2000]*

REPUBLIEK VAN SUID-AFRIKA

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**BEGROTING**

VAN

**INKOMSTE**

VIR DIE

**Boekjaar wat op**

**31 Maart 2001**

**eindig**

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*Aan die Parlement aangebied*

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*EERSTE DRUK*  
*[R.P.3-2000]*

### **ESTIMATE OF REVENUE (R.P.3)**

Revenue estimates in the First Print of the Estimate of Revenue (R.P.3) are based on the preceding financial year's tax rates and brackets. Tax proposals announced in the Budget Speech will be taken into account in the Second and Final Print of Revenue (R.P.3).

### **BEGROTING VAN INKOMSTE (R.P.3)**

*Inkomsteramings in die Eerste Druk van die Begroting van Inkomste (R.P.3) word op die voorafgaande boekjaar se belastingkoerse en – skale gebaseer. Belastingvoorstelle wat in die Begrotingsrede aangekondig word, sal in die Tweede en Finale Druk van Begroting van Inkomste (R.P.3) vervat word.*

ESTIMATE OF REVENUE FOR THE FINANCIAL YEAR ENDING 31 MARCH 2001  
 BEGROTING VAN INKOMSTE VIR DIE BOEKJAAR WAT OP 31 MAART 2001 EINDIG

ABSTRACT  
 SAMEVATTING

ACCOUNT	2000/01	1999/00	Increase <i>Toename</i>	Decrease <i>Afname</i>	REKENING
	R'000	R'000	R'000	R'000	
Revenue Account					Inkomsterekening
Part I .....	215,737,285	190,900,010	24,837,275		Deel I
Part II .....					Deel II
Total .....	<b>215,737,285</b>	190,900,010	24,837,275		Totaal

Net increase / *Netto toename*    R 24,837,275,000

**ESTIMATE OF REVENUE TO BE RECEIVED ON THE NATIONAL REVENUE ACCOUNT DURING THE FINANCIAL YEAR ENDING 31 MARCH 2001**  
**BEGROTING VAN VERWAGTE INKOMSTE OP DIE NASIONALE INKOMSTEREKENING GEDURENDE DIE BOEKJAAR WAT OP 31 MAART 2001 EINDIG**

R 215,737,285,000

Sources from which Revenue is derived  
*Bronne waaruit Inkomste verkry word*

HEAD OF REVENUE	Direct taxes <i>Direkte belastings</i>	Indirect taxes <i>Indirekte belastings</i>	Total tax revenue <i>Totale belasting-inkomste</i>	Non-tax revenue <i>Nie-belasting-inkomste</i>	Total current revenue <i>Totale lopende inkomste</i>	Total capital revenue <i>Totale kapitaal-inkomste</i>	Total revenue <i>Totale inkomste</i>	Other income <i>Ander inkomste</i>	Total <i>Totaal</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
PART I Inland Revenue:										DEEL I Binnelandse Inkomste:
Income tax .....	131,113,500		131,113,500		131,113,500		131,113,500		131,113,500	Inkomstebelasting
Value-added tax .....		51,400,000	51,400,000		51,400,000		51,400,000		51,400,000	Belasting op toegevoegde waarde
Mining leases and ownership .....				120,665	120,665		120,665		120,665	Mynverhurings- en eiendomsregte
Other taxes .....		5,038,000	5,038,000		5,038,000		5,038,000		5,038,000	Ander belastings
Interest and dividends .....				1,719,720	1,719,720		1,719,720		1,719,720	Rente en dividende
Levies .....		230,500	230,500		230,500		230,500		230,500	Heffings
Recoveries of loans and advances .....								825,000	825,000	Terugvordering van lenings en voorskotte
Departmental activities .....				2,005,500	2,005,500	386,000	2,391,500	50,000	2,441,500	Departementele bedrywighede
Extraordinary capital receipts .....										Buitengewone kapitaalontvangste
<b>Total: Inland Revenue .....</b>	<b>131,113,500</b>	<b>56,668,500</b>	<b>187,782,000</b>	<b>3,845,885</b>	<b>191,627,885</b>	<b>386,000</b>	<b>192,013,885</b>	<b>875,000</b>	<b>192,888,885</b>	<b>Totaal: Binnelandse Inkomste</b>

ESTIMATE OF REVENUE TO BE RECEIVED ON THE NATIONAL REVENUE ACCOUNT DURING THE FINANCIAL YEAR ENDING 31 MARCH 2001  
 BEGROTING VAN VERWAGTE INKOMSTE OP DIE NASIONALE INKOMSTEREKENING GEDURENDE DIE BOEKJAAR WAT OP 31 MAART 2001 EINDIG

R 215,737,285,000

Sources from which Revenue is derived  
 Bronne waaruit Inkomste verkry word

HEAD OF REVENUE	Direct taxes	Indirect taxes	Total tax revenue	Non-tax revenue	Total current revenue	Total capital revenue	Total revenue	Other income	Total	INKOMSTEHOOF
	<i>Direkte belastinge</i>	<i>Indirekte belastinge</i>	<i>Totale belasting-inkomste</i>	<i>Nie-belasting-inkomste</i>	<i>Totale lopende inkomste</i>	<i>Totale kapitaal-inkomste</i>	<i>Totale inkomste</i>	<i>Ander inkomste</i>	<i>Totaal</i>	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Customs and Excise:										Doeane en Aksyns:
Customs duties .....		6,300,000	6,300,000		6,300,000		6,300,000		<b>6,300,000</b>	Doeaneregte
Excise duties .....		9,444,400	9,444,400		9,444,400		9,444,400		<b>9,444,400</b>	Aksynsregte
Fuel levy .....		15,300,000	15,300,000		15,300,000		15,300,000		<b>15,300,000</b>	Brandstofheffing
Ordinary levy .....		25,000	25,000		25,000		25,000		<b>25,000</b>	Gewone heffing
Miscellaneous revenue .....		175,000	175,000		175,000		175,000		<b>175,000</b>	Diverse inkomste
		31,244,400	31,244,400		31,244,400		31,244,400		<b>31,244,400</b>	Minus:
Less:										Betalings aan BLNS-lande inge-
Payments to BLNS countries in terms of Customs Union Agreements (sec. 51(2) of Act 91 of 1964) .....		8,396,000	8,396,000		8,396,000		8,396,000		<b>8,396,000</b>	volge Doeane-unie-ooreenkomste (art. 51(2) van Wet 91 van 1964)
Total: Customs and Excise .....		22,848,400	22,848,400		22,848,400		22,848,400		<b>22,848,400</b>	Totaal: Doeane en Aksyns
Total: Part I .....	131,113,500	79,516,900	210,630,400	3,845,885	214,476,285	386,000	214,862,285	875,000	<b>215,737,285</b>	Totaal: Deel I

ESTIMATE OF REVENUE TO BE RECEIVED ON THE NATIONAL REVENUE ACCOUNT DURING THE FINANCIAL YEAR ENDING 31 MARCH 2001  
 BEGROTING VAN VERWAGTE INKOMSTE OP DIE NASIONALE INKOMSTEREKENING GEDURENDE DIE BOEKJAAR WAT OP 31 MAART 2001 EINDIG

R 215,737,285,000

Sources from which Revenue is derived  
 Bronne waaruit Inkomste verkry word

HEAD OF REVENUE	Direct taxes <i>Direkte belastings</i>	Indirect taxes <i>Indirekte belastings</i>	Total tax revenue <i>Totale belasting-inkomste</i>	Non-tax revenue <i>Nie-belasting-inkomste</i>	Total current revenue <i>Totale lopende inkomste</i>	Total capital revenue <i>Totale kapitaal-inkomste</i>	Total revenue <i>Totale inkomste</i>	Other income <i>Ander inkome</i>	Total <i>Totaal</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
PART II Allocations from ordinary levy to BLNS countries in terms of sec. 48(4A)(d) of Act 91 of 1964 Allocations from fuel levy to Regional Services Councils and Joint Services Boards in terms of sec. 47(b) of Act 91 of 1964										DEEL II Toewysings uit die gewone heffing aan BLNS-lande ingevolge art. 48 (4A)(d) van Wet 91 van 1964 Toewysings uit die brandstofheffing aan Streeksdiensterade en Gesamentlike Diensterade ingevolge art. 47(b) van Wet 91 van 1964
Total Part II .....										Totaal: Deel II
<b>GRAND TOTAL .....</b>	<b>131,113,500</b>	<b>79,516,900</b>	<b>210,630,400</b>	<b>3,845,885</b>	<b>214,476,285</b>	<b>386,000</b>	<b>214,862,285</b>	<b>875,000</b>	<b>215,737,285</b>	<b>GROOTTOTAAL</b>

## DETAILS OF PART I

## BESONDERHEDE VAN DEEL I

HEAD OF REVENUE	2000/01	1999/00	Increase <i>Toename</i>	Decrease <i>Afname</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	
Inland Revenue					Binnelandse Inkomste
Income tax					Inkomstebelasting
Normal tax					Normale belasting
Gold mines	305,500	250,700	54,800		Goudmyne
Diamond mines	109,000	327,000		218,000	Diamantmyne
Other mines	1,500,000	1,308,000	192,000		Ander myne
Persons and individuals	96,899,000	82,650,000	14,249,000		Persone en individue
					Maatskappye (uitgesonderd belasting t.o.v. die mynbedryf)
Companies (other than tax on mining)	22,000,000	19,690,000	2,310,000		Sekondere belasting op maatskappye
Secondary tax on companies	2,100,000	1,700,000	400,000		Belasting op aftreefondsbedryf
Tax on retirement fund industry	5,800,000	5,100,000	700,000		Rente op agterstallige belasting
Interest on overdue tax	1,000,000	654,000	346,000		Heffing vir vaardigheidsontwikkeling
Skills development levy	1,400,000		1,400,000		
	131,113,500	111,679,700	19,651,800	218,000	
Value-added tax/Sales tax	51,400,000	47,200,000	4,200,000		Belasting op toegevoegde waarde/Verkoopbelasting
Other taxes					Ander belastings
Donations tax	18,000	8,500	9,500		Belasting op geskenke
Estate duty	320,000	270,000	50,000		Boedelbelasting
Marketable securities tax	1,200,000	814,000	386,000		Handelseffektebelasting
Stamp duties and fees	1,700,000	1,621,200	78,800		Seelregte en -gelde
Transfer duties	1,800,000	1,792,600	7,400		Hereregte
Demutualisation charge					Demutualiseringsfooi
Levy on financial services					Heffing op finansiële dienste
	5,038,000	4,506,300	531,700		
Mining leases and ownership					Mynverhurings- en eiendomsregte
Gold mines					Goudmyne
Diamond mines	49,690	53,500		3,810	Diamantmyne
Other mines	70,975	37,800	33,175		Ander myne
	120,665	91,300	33,175	3,810	

## DETAILS OF PART I

## BESONDERHEDE VAN DEEL I

HEAD OF REVENUE	2000/01	1999/00	Increase <i>Toename</i>	Decrease <i>Afname</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	
Interest and dividends					Rente en dividende
Interest					Rente
Farming industry	5,000	4,320	680		Boerderybedryf
State land	480	432	48		Staatsgrond
Local loans	30,000	92,650		62,650	Plaaslike lenings
Cash balances	8,460	8,165	295		Kontantsaldo's
Exchequer deposits	600,000	700,000		100,000	Skatkisdeposito's
Corporation for Public Deposits	11,500	10,576	924		Korporasie vir Openbare Deposito's
Other	66,000	91,800		25,800	Ander
Dividends					Dividende
Broadcasting	1,780	1,780			Uitsaaiwese
Telkom	634,900	400,000	234,900		Telkom
Strategic Fuel Fund	251,000		251,000		Strategiese Brandstoffonds
IDC	54,000	63,000		9,000	NOK
Other	56,600	3,300	53,300		Ander
	1,719,720	1,376,023	541,147	197,450	
Levies					Heffings
Mining lease rights and licences	125,500	55,207	70,293		Mynpagregte en -lisensies
Licences	25,000	25,500		500	Lisensies
Other a)	80,000		80,000		Ander a)
	230,500	80,707	150,293	500	
Recovery of loans and advances					Terugvordering van lenings en voorskotte
Communication					Kommunikasie
Local loans	25,000	22,000	3,000		Plaaslike lenings
Other	800,000	600,000	200,000		Ander
	825,000	622,000	203,000		



## DETAILS OF PART I

## BESONDERHEDE VAN DEEL I

HEAD OF REVENUE	2000/01	1999/00	Increase <i>Toename</i>	Decrease <i>Afname</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	
Departmental activities					Departementele bedrywighede
Sale of products					Verkoop van produkte
Agriculture and forestry	10,000	8,360	1,640		Landbou en bosbou
Other	5,000	95,877		90,877	Ander
Sale of capital equipment	100,000	4,300	95,700		Verkoop van kapitaaltoerusting
State property rights					Staatseiendomsregte
Leasing and property rights money	175,000	151,200	23,800		Verhuring en eiendomsreggelde
Sale of state-owned land, buildings and structures	286,000	17,000	269,000		Verkope van staatsgrond, geboue en strukture
Monies prescribed by law					Gelde ingevolge wet opgelê
Registration and inspection fees	6,000	24,034		18,034	Registrasie en inspeksie fooie
Fines and forfeitures	110,000	180,000		70,000	Boetes en verbeurdverklarings
Witness fees		97		97	Getuiegelde
Pension contributions					Pensioenbydraes
Other	68,600	250,000		181,400	Ander
Monies not prescribed by law					Gelde nie ingevolge wet opgelê nie
Leasing		232		232	Verhurings
Domestic services	5,560	40,522		34,962	Huishoudelike dienste
Profits on trading accounts	30,000	178,459		148,459	Winste op bedryfsrekenings
Commission	3,840	39,000		35,160	Kommissie
Other	210,000	100,000	110,000		Ander
Miscellaneous revenue					Diverse inkomste
Recoveries	50,000	22,000	28,000		Terugvorderings
Exchange profits/losses		497		497	Wisselkoerswinste/-verliese
Reserve Bank profit	316,500	400,000		83,500	Reserwebank wins
Corporation for Public Deposits	65,000	60,000	5,000		Korporasie vir Openbare Deposito's
Unspecified	1,000,000	550,000	450,000		Ongespesifiseerd
	2,441,500	2,121,578	983,140	663,218	

## DETAILS OF PART I

## BESONDERHEDE VAN DEEL I

HEAD OF REVENUE	2000/01	1999/00	Increase <i>Toename</i>	Decrease <i>Afname</i>	INKOMSTEHOOF
	R'000	R'000	R'000	R'000	
Extra-ordinary capital revenue Transfer from Strategic Fuel Fund Proceeds from the sales of state assets Premium on consolidation/repurchase/"switching" of government stock					Buitengewone kapitaalinkomste Oordrag vanaf Strategiese Brandstoffs Inkomste uit die verkope van staatsbates Premie op konsolidasie/terugkoop/"omskakeling" van staatseffekte
Total for Inland Revenue	192,888,885	167,677,608	26,294,255	1,082,978	Totaal vir Binnelandse Inkomste
Customs and Excise Customs duties Excise duties Fuel levy Ordinary levy Miscellaneous revenue	6,300,000 9,444,400 15,300,000 25,000 175,000	6,610,000 9,350,400 14,444,000 15,300 -	94,000 856,000 9,700 175,000	310,000	Doeane en Aksyns Doeaneregte Aksynsregte Brandstofheffing Gewone heffing Diverse inkomste
Gross total for Customs and Excise	31,244,400	30,419,700	1,134,700	310,000	Bruto totaal vir Doeane en Aksyns
Less: Payments in terms of Customs Union Agreements (sec. 51(2) of Act 91 of 1964)	8,396,000	7,197,298		1,198,702 <i>b)</i>	Minus: Betalings ingevolge Doeane-unie-ooreenkomste (art. 51(2) van Wet 91 van 1964)
Total for Customs and Excise	22,848,400	23,222,402	1,134,700	1,508,702	Totaal vir Doeane en Aksyns
GRAND TOTAL	215,737,285	190,900,010	27,428,955	2,591,680	GROOTTOTAAL

Net increase / *Netto toename* R 24,837,275,000

- a) An increase in this directly diverted amount causes a decrease in Exchequer revenue.  
b) Including Human resource fund, Universal service agency, Universal service fund, departure tax.

- a) 'n Styging in hierdie direk-afgekeerde bedrag het 'n daling in Staats-inkomste tot gevolg  
b) Ingesluit Menslike Hulpron fonds, Algemene Diensagentskap, Algemene Diens fonds en Belasting op Internasionale Vliegtuig Vertrekke.