

# **Estimate of National Revenue**

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# **Estimate of National Revenue**

**National Treasury  
Republic of South Africa**

11 February 2009



Table 1: Summary of Main Budget Revenue to be collected in the National Revenue Fund, 2007/08 – 2009/10

	2007/08	2008/09		2009/10	
	Actual collection	Budget estimate	Revised estimate	Before tax proposals	After
<b>R million</b>					
<b>Tax revenue</b>	<b>572 814.6</b>	<b>642 088.6</b>	<b>627 692.8</b>	<b>663 879.0</b>	<b>659 304.0</b>
<b>Non-tax revenue (departmental receipts)</b>	<b>11 671.7</b>	<b>12 185.0</b>	<b>12 351.6</b>	<b>11 601.6</b>	<b>11 601.6</b>
<b>Less: SACU payments<sup>1</sup></b>	<b>-24 712.6</b>	<b>-28 920.6</b>	<b>-28 920.6</b>	<b>-27 915.4</b>	<b>-27 915.4</b>
<b>TOTAL BUDGET REVENUE</b>	<b>559 773.8</b>	<b>625 353.0</b>	<b>611 123.8</b>	<b>647 565.2</b>	<b>642 990.2</b>
Includes revenue pre-assigned by statute <sup>2</sup>					
<i>Skills development levy</i>	6 330.9	7 529.6	7 255.6	7 750.0	7 750.0
<i>Universal Service Fund</i>	181.1	240.0	225.0	250.0	250.0

<sup>1</sup> Payments in terms of Customs Union agreements imposed in terms of Section 51(2) of the Customs and Excise Act (1964).

<sup>2</sup> Includes Skills development levy collected in terms of Section 3 of the Skills Development Levies Act (1999) and the Universal Service Fund collected in terms of Section 58 of the Telecommunications Act (1996).

Table 2: Detailed estimates of Main Budget Revenue to be collected in the National Revenue Fund, 2007/08 – 2009/10

	2007/08	2008/09		2009/10	
	Actual collection	Budget estimate	Revised estimate	Before tax proposals	After
<b>R thousands</b>					
<b>Taxes on income and profits</b>	<b>332 058 296</b>	<b>369 754 000</b>	<b>383 635 000</b>	<b>403 590 000</b>	<b>389 040 000</b>
Income tax on persons and individuals	168 774 352	191 046 000	199 000 000	221 000 000	207 450 000
Tax on corporate income					
Companies	140 119 831	156 471 000	162 000 000	161 000 000	160 000 000
Secondary tax on companies	20 585 421	20 000 000	20 000 000	19 000 000	19 000 000
Tax on retirement funds	285 357	–	230 000	–	–
Other					
Interest on overdue income tax	2 280 507	2 237 000	2 365 000	2 560 000	2 560 000
Small business tax amnesty	12 828	–	40 000	30 000	30 000
<b>Taxes on payroll and workforce</b>	<b>6 330 917</b>	<b>7 529 600</b>	<b>7 255 600</b>	<b>7 749 980</b>	<b>7 749 980</b>
Skills development levy	6 330 917	7 529 600	7 255 600	7 749 980	7 749 980
<b>Taxes on property</b>	<b>11 883 869</b>	<b>14 212 000</b>	<b>9 710 000</b>	<b>10 420 000</b>	<b>10 420 000</b>
Estate, inheritance and gift taxes					
Donations tax	27 551	35 000	110 000	80 000	80 000
Estate duty	691 031	875 000	685 000	700 000	700 000
Taxes on financial and capital transactions					
Securities transfer tax	3 757 114	4 682 000	3 875 000	4 300 000	4 300 000
Transfer duties	7 408 173	8 620 000	5 040 000	5 340 000	5 340 000
<b>Domestic taxes on goods and services</b>	<b>194 690 295</b>	<b>218 420 000</b>	<b>202 064 000</b>	<b>216 832 000</b>	<b>226 757 000</b>
Value-added tax	150 442 849	167 028 000	154 919 000	168 807 000	168 807 000
Specific excise duties					
Beer	5 141 862	5 941 000	5 763 200	5 907 600	6 512 800
Sorghum beer and sorghum flour	34 675	35 000	38 900	40 500	40 500
Wine and other fermented beverages	1 253 881	1 410 000	1 405 400	1 414 300	1 559 200
Spirits	2 364 130	2 890 000	2 649 800	2 501 300	2 807 500
Cigarettes and cigarette tobacco	7 665 368	8 375 000	8 591 600	8 812 300	9 614 000
Pipe tobacco and cigars	379 064	430 000	424 900	457 700	679 700
Petroleum products	901 269	980 000	1 010 200	876 300	876 300
Revenue from neighbouring countries	478 198	340 000	536 000	490 000	510 000
<i>Ad valorem</i> excise duties	1 480 454	1 682 000	1 370 000	1 350 000	1 350 000
General fuel levy	23 740 511	26 434 000	24 480 000	25 200 000	30 090 000
Taxes on use of goods or permission to use goods or to perform activities					
Air departure tax	540 635	545 000	580 000	650 000	770 000
Plastic bags levy	86 314	90 000	70 000	75 000	90 000
Electricity levy	–	2 000 000	–	–	2 780 000
Incandescent light bulb levy	–	–	–	–	20 000
Other					
Universal Service Fund	181 085	240 000	225 000	250 000	250 000
<b>Taxes on international trade and transactions</b>	<b>27 081 900</b>	<b>31 473 000</b>	<b>24 410 170</b>	<b>25 287 000</b>	<b>25 337 000</b>
Import duties					
Customs duties	26 469 760	31 073 000	23 780 000	24 635 000	24 635 000
Other					
Miscellaneous customs and excise receipts	612 024	400 000	630 000	652 000	652 000
Diamond export duties	116	–	170	–	50 000
<b>Other taxes</b>	<b>557 123</b>	<b>700 000</b>	<b>618 000</b>	<b>–</b>	<b>–</b>
Stamp duties and fees	557 123	700 000	618 000	–	–
<b>State Miscellaneous Revenue (SMR)</b>	<b>212 236</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>572 814 636</b>	<b>642 088 600</b>	<b>627 692 770</b>	<b>663 878 980</b>	<b>659 303 980</b>

Table 2: Detailed estimates of Main Budget Revenue to be collected in the National Revenue Fund, 2007/08 – 2009/10

	2007/08	2008/09		2009/10	
	Actual collection	Budget estimate	Revised estimate	Before tax proposals	After
<b>R thousands</b>					
<b>TOTAL TAX REVENUE (gross)</b>	<b>572 814 636</b>	<b>642 088 600</b>	<b>627 692 770</b>	<b>663 878 980</b>	<b>659 303 980</b>
<b>Less: SACU payments</b>	<b>-24 712 567</b>	<b>-28 920 625</b>	<b>-28 920 625</b>	<b>-27 915 405</b>	<b>-27 915 405</b>
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-24 712 567	-28 920 625	-28 920 625	-27 915 405	-27 915 405
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>548 102 069</b>	<b>613 167 975</b>	<b>598 772 145</b>	<b>635 963 575</b>	<b>631 388 575</b>
<b>Sales of goods and services other than capital assets</b>	<b>2 841 309</b>	<b>3 448 085</b>	<b>3 042 001</b>	<b>3 256 336</b>	<b>3 256 336</b>
Sales of goods and services produced by departments					
Sales by market establishments	83 112	–	55 411	57 341	57 341
Administrative fees	2 287 559	2 753 191	2 287 330	2 461 784	2 461 784
Other sales	446 893	670 161	655 596	695 599	695 599
Sales of scrap, waste, arms and other used current goods	23 745	24 733	43 664	41 612	41 612
<b>Transfers received</b>	<b>4 171</b>	<b>200</b>	<b>231 480</b>	<b>152 985</b>	<b>152 985</b>
<b>Fines, penalties and forfeits</b>	<b>448 142</b>	<b>437 019</b>	<b>474 883</b>	<b>471 355</b>	<b>471 355</b>
<b>Interest, dividends and rent on land</b>	<b>6 851 070</b>	<b>7 436 067</b>	<b>7 435 572</b>	<b>6 623 509</b>	<b>6 623 509</b>
Interest					
Cash and cash equivalents	91 240	203 178	42 941	118 263	118 263
Interest investments	42 684	–	45 616	48 125	48 125
Exchequer investments	1 756 587	1 412 500	1 784 000	1 518 000	1 518 000
Sterilisation deposits	3 109 463	3 731 000	3 300 000	2 600 000	2 600 000
Dividends					
Airports Company South Africa (ACSA)	100 709	254 964	–	110 000	110 000
Industrial Development Corporation (IDC)	75 000	80 000	80 000	85 000	85 000
Registration of Deeds Trading Account	119 215	140 000	–	150 000	150 000
SA Reserve Bank (SARB)	1 685	88 923	119 005	93 369	93 369
Telkom	1 242 285	1 141 297	1 366 514	1 366 514	1 366 514
Rent on land					
Mining leases and ownership	55 916	180 000	495 000	325 000	325 000
Royalties, prospecting fees and surface rental	244 101	196 812	185 701	195 915	195 915
Other	12 185	7 393	16 795	13 323	13 323
<b>Sales of capital assets</b>	<b>230 100</b>	<b>148 832</b>	<b>98 325</b>	<b>42 991</b>	<b>42 991</b>
<b>Financial transactions in assets and liabilities</b>	<b>1 296 910</b>	<b>714 797</b>	<b>1 069 381</b>	<b>1 054 399</b>	<b>1 054 399</b>
<b>TOTAL NON-TAX REVENUE (departmental receipts)</b>	<b>11 671 702</b>	<b>12 185 000</b>	<b>12 351 642</b>	<b>11 601 575</b>	<b>11 601 575</b>
<b>TOTAL MAIN BUDGET REVENUE</b>	<b>559 773 771</b>	<b>625 352 975</b>	<b>611 123 787</b>	<b>647 565 150</b>	<b>642 990 150</b>
<i>Extraordinary receipts</i>	<i>2 870 714</i>	<i>850 000</i>	<i>8 122 462</i>	<i>6 100 000</i>	<i>6 100 000</i>

Table 3: Summary and medium-term estimates of Main Budget Revenue to be collected in the National Revenue Fund, 2007/08 – 2011/12

	2007/08	2008/09	2009/10		2010/11	2011/12
	Actual collection	Revised estimates	Budget estimates Before tax proposals	After	Medium-term estimates	
<b>R million</b>						
<b>Taxes on income and profits</b>	<b>332 058.3</b>	<b>383 635.0</b>	<b>403 590.0</b>	<b>389 040.0</b>	<b>424 280.0</b>	<b>469 384.0</b>
Persons and individuals	168 774.4	199 000.0	221 000.0	207 450.0	230 740.0	256 290.0
Companies	140 119.8	162 000.0	161 000.0	160 000.0	179 070.0	197 160.0
Secondary tax on companies	20 585.4	20 000.0	19 000.0	19 000.0	11 670.0	12 850.0
Tax on retirement funds	285.4	230.0	–	–	–	–
Other	2 293.3	2 405.0	2 590.0	2 590.0	2 800.0	3 084.0
<b>Taxes on payroll and workforce</b>	<b>6 330.9</b>	<b>7 255.6</b>	<b>7 750.0</b>	<b>7 750.0</b>	<b>8 424.2</b>	<b>9 148.7</b>
Skills development levy	6 330.9	7 255.6	7 750.0	7 750.0	8 424.2	9 148.7
<b>Taxes on property</b>	<b>11 883.9</b>	<b>9 710.0</b>	<b>10 420.0</b>	<b>10 420.0</b>	<b>11 530.0</b>	<b>13 100.0</b>
Donations tax	27.6	110.0	80.0	80.0	90.0	100.0
Estate duty	691.0	685.0	700.0	700.0	770.0	850.0
Marketable securities tax	3 757.1	3 875.0	4 300.0	4 300.0	4 800.0	5 280.0
Transfer duties	7 408.2	5 040.0	5 340.0	5 340.0	5 870.0	6 870.0
<b>Domestic taxes on goods and services</b>	<b>194 690.3</b>	<b>202 064.0</b>	<b>216 832.0</b>	<b>226 737.0</b>	<b>250 039.0</b>	<b>273 590.0</b>
Value-added tax/sales tax	150 442.8	154 919.0	168 807.0	168 807.0	187 940.0	208 940.0
Specific excise duties	18 218.4	20 420.0	20 500.0	22 600.0	23 390.0	24 350.0
Ad valorem excise duties	1 480.5	1 370.0	1 350.0	1 350.0	1 420.0	1 490.0
Levies on fuel	23 740.5	24 480.0	25 200.0	30 090.0	32 140.0	33 460.0
Air departure tax	540.6	580.0	650.0	770.0	800.0	830.0
Electricity levy	–	–	–	2 780.0	3 965.0	4 120.0
Other	267.4	295.0	325.0	340.0	384.0	400.0
<b>Taxes on international trade and transactions</b>	<b>27 081.9</b>	<b>24 410.2</b>	<b>25 287.0</b>	<b>25 337.0</b>	<b>26 662.0</b>	<b>28 444.0</b>
Customs duties	26 469.8	23 780.0	24 635.0	24 635.0	25 890.0	27 580.0
Other	612.1	630.2	652.0	702.0	772.0	864.0
<b>Stamp duties and fees</b>	<b>557.1</b>	<b>618.0</b>	–	–	–	–
<b>State miscellaneous revenue</b>	<b>212.2</b>	–	–	–	–	–
<b>TOTAL TAX REVENUE (gross)</b>	<b>572 814.6</b>	<b>627 692.8</b>	<b>663 879.0</b>	<b>659 284.0</b>	<b>720 935.2</b>	<b>793 666.7</b>
<b>Non-tax revenue (departmental receipts)</b>	<b>11 671.7</b>	<b>12 351.6</b>	<b>11 601.6</b>	<b>11 601.6</b>	<b>14 375.3</b>	<b>15 426.3</b>
<b>Less: SACU payments</b>	<b>-24 712.6</b>	<b>-28 920.6</b>	<b>-27 915.4</b>	<b>-27 915.4</b>	<b>-26 236.6</b>	<b>-27 867.1</b>
<b>TOTAL MAIN BUDGET REVENUE</b>	<b>559 773.8</b>	<b>611 123.8</b>	<b>647 565.2</b>	<b>642 970.2</b>	<b>709 074.0</b>	<b>781 225.9</b>
<b>Current revenue</b>	<b>559 543.7</b>	<b>611 025.5</b>	<b>647 522.2</b>	<b>642 927.2</b>	<b>709 029.2</b>	<b>781 179.5</b>
Direct taxes	339 107.8	391 685.6	412 120.0	397 570.0	433 564.2	479 482.7
Indirect taxes	233 494.6	236 007.2	251 759.0	261 714.0	287 371.0	314 184.0
State Miscellaneous Revenue (SMR)	212.2	–	–	–	–	–
Non-tax revenue (departmental receipts)	11 441.6	12 253.3	11 558.6	11 558.6	14 330.5	15 379.9
Less: SACU payments	-24 712.6	-28 920.6	-27 915.4	-27 915.4	-26 236.6	-27 867.1
<b>Sales of capital assets</b>	<b>230.1</b>	<b>98.3</b>	<b>43.0</b>	<b>43.0</b>	<b>44.8</b>	<b>46.4</b>
<i>Extraordinary receipts</i>	<i>2 870.7</i>	<i>8 122.5</i>	<i>6 100.0</i>	<i>6 100.0</i>	<i>1 000.0</i>	<i>1 000.0</i>

Table 4: Summary and medium term estimates of Non-Tax Revenue to be collected in the National Revenue Fund, 2007/08 – 2011/12

	2007/08	2008/09		2009/10	2010/11	2011/12
	Audited outcome	Adjusted estimate	Revised estimates	Medium-term estimates		
<b>R thousands</b>						
<b>Central Government Administration</b>	<b>582 286</b>	<b>452 518</b>	<b>420 033</b>	<b>494 507</b>	<b>523 328</b>	<b>553 826</b>
1 The Presidency	289	234	175	264	311	367
3 Foreign Affairs	65 056	21 401	37 307	39 173	41 131	43 189
4 Home Affairs	421 123	407 883	359 551	429 489	455 258	482 575
5 Public Works	95 818	23 000	23 000	25 581	26 628	27 695
<b>Financial and Administrative Services</b>	<b>5 119 321</b>	<b>5 090 935</b>	<b>5 630 735</b>	<b>4 904 308</b>	<b>4 509 438</b>	<b>4 405 546</b>
6 Government Communication and Information System	3 134	2 697	3 297	2 947	2 961	2 986
7 National Treasury	5 095 776	5 084 709	5 623 300	4 898 454	4 503 352	4 399 142
8 Public Administration Leadership and Management Academy	459	106	171	72	77	81
9 Public Service and Administration	2 078	510	540	534	560	611
10 Public Service Commission	164	233	190	235	249	264
11 Statistics South Africa	17 710	2 680	3 237	2 066	2 239	2 462
<b>Social Services</b>	<b>295 756</b>	<b>48 313</b>	<b>72 274</b>	<b>54 724</b>	<b>63 917</b>	<b>65 187</b>
12 Arts and Culture	374	5 706	4 721	4 170	4 359	4 645
13 Education	8 738	7 231	7 914	7 767	7 987	8 200
14 Health	41 193	5 630	29 511	29 525	35 112	29 558
15 Labour	8 448	27 128	29 774	12 926	16 113	22 419
16 Social Development	236 957	2 394	116	163	173	185
17 Sport and Recreation South Africa	46	224	238	173	173	180
<b>Justice and Protection Services</b>	<b>1 350 612</b>	<b>1 328 185</b>	<b>1 521 250</b>	<b>1 454 220</b>	<b>1 525 875</b>	<b>1 551 129</b>
18 Correctional Services	136 313	131 154	131 154	135 285	143 402	152 006
19 Defence	551 855	474 728	672 782	582 320	595 289	608 648
20 Independent Complaints Directorate	377	60	67	72	77	82
21 Justice and Constitutional Development	317 016	398 404	393 408	420 268	445 375	469 096
22 Safety and Security	345 051	323 839	323 839	316 275	341 732	321 297
<b>Economic Services and Infrastructure</b>	<b>4 265 705</b>	<b>4 414 179</b>	<b>4 209 135</b>	<b>4 365 424</b>	<b>4 519 223</b>	<b>4 671 870</b>
23 Agriculture	82 049	218 273	191 174	103 450	105 250	106 962
24 Communications	3 007 442	3 218 929	3 218 929	3 311 237	3 408 474	3 510 535
25 Environmental Affairs and Tourism	4 735	4 412	4 412	654	751	800
26 Housing	675	1 053	1 053	2 781	510	540
27 Land Affairs	176 380	204 404	59 987	218 240	237 291	256 690
28 Minerals and Energy	268 305	198 120	199 875	203 132	209 234	215 519
29 Provincial and Local Government	731	395	453	570	582	591
30 Public Enterprises	69	70	552	70	74	78
31 Science and Technology	219	106	106	107	111	112
32 Trade and Industry	323 508	289 858	286 909	311 540	338 420	358 726
33 Transport	362 450	186 528	153 654	122 076	127 797	137 425
34 Water Affairs and Forestry	39 142	92 031	92 031	91 567	90 729	83 892
<b>TOTAL DEPARTMENTAL RECEIPTS</b>	<b>11 613 680</b>	<b>11 334 130</b>	<b>11 853 427</b>	<b>11 273 183</b>	<b>11 141 781</b>	<b>11 247 558</b>
<b>Plus: SARS</b>	<b>58 022</b>	<b>383 432</b>	<b>498 215</b>	<b>2 128 392</b>	<b>3 233 565</b>	<b>4 178 729</b>
State licences and state fines and forfeitures	2 106	3 432	3 215	1 803 392	3 565	3 729
Mineral royalties	–	–	–	–	2 890 000	3 820 000
Mining leases and ownership	55 916	380 000	495 000	325 000	340 000	355 000
<b>TOTAL NON-TAX REVENUE</b>	<b>11 671 702</b>	<b>11 717 562</b>	<b>12 351 642</b>	<b>13 401 575</b>	<b>14 375 346</b>	<b>15 426 287</b>