

NATIONAL REVENUE ACCOUNT
Schedule 1. Revenue

| Source of revenue | 2000/01 | | |
|---|--|-------------------|--------------------|
| | Revised Budget Estimate R'000 | January | Year to date |
| | | Actual R'000 | Actual R'000 |
| Direct Taxes | | | |
| Taxes on income and profits | 122,925,000 | 11,691,352 | 99,055,638 |
| Income tax | 113,325,000 | 11,269,120 | 91,649,322 |
| Secondary tax on companies | 3,800,000 | 422,978 | 3,880,036 |
| Tax on retirement funds | 5,800,000 | (746) | 3,526,304 |
| Other | - | - | (24) |
| | 1) | | |
| Taxes on payroll and workforce | 1,300,000 | 136,735 | 1,005,837 |
| Skills development levy | 1,300,000 | 136,735 | 1,005,837 |
| | 2) | | |
| Taxes on property | 504,000 | 40,512 | 373,854 |
| Donations tax | 34,000 | 144 | 17,039 |
| Estate duty | 470,000 | 40,368 | 356,815 |
| Total Direct Taxes | 124,729,000 | 11,868,599 | 100,435,329 |
| Indirect Taxes | | | |
| Taxes on financial and capital transactions | 3,500,000 | 287,290 | 2,857,812 |
| Marketable securities tax | 1,100,000 | 104,329 | 909,922 |
| Transfer duties | 2,400,000 | 182,961 | 1,947,890 |
| Domestic taxes on goods and services | 78,621,000 | 7,771,765 | 64,550,522 |
| Value added tax | 54,000,000 | 5,441,593 | 44,635,855 |
| Excise duties | 9,401,000 | 1,012,054 | 7,465,142 |
| <i>Beer</i> | 2,700,000 | 266,673 | 2,058,657 |
| <i>Sorghum beer and sorghum flour</i> | 51,000 | 3,637 | 42,810 |
| <i>Wine and other fermented beverages</i> | 450,000 | 41,073 | 314,026 |
| <i>Mineral water</i> | 170,000 | 17,273 | 120,111 |
| <i>Spirits</i> | 830,000 | 88,304 | 592,930 |
| <i>Cigarettes and cigarette tobacco</i> | 3,550,000 | 332,870 | 2,898,885 |
| <i>Pipe tobacco and cigars</i> | 290,000 | 27,318 | 237,691 |
| <i>Petroleum products</i> | 670,000 | 54,416 | 523,395 |
| <i>Ad valorem excise duties</i> | 690,000 | 180,490 | 676,637 |
| Fuel levy | 14,900,000 | 1,247,437 | 12,123,843 |
| Levy on financial services | - | 180 | 884 |
| Revenue from neighboring countries | 320,000 | 70,501 | 324,798 |
| Taxes on use of goods and permission to use goods or to perform activities | 247,330 | 38,160 | 109,804 |
| Licences | - | 314 | 1,859 |
| Mining lease rights and licences | 95,000 | 10,086 | 65,132 |
| Departure tax | 122,000 | 27,760 | 42,813 |
| Other | 30,330 | - | - |
| | 4) | | |

Schedule 1. Revenue continued page 2

| Source of revenue | 2000/01 | | |
|--|--|-------------------|--------------------|
| | Revised Budget Estimate R'000 | January | Year to date |
| | | Actual R'000 | Actual R'000 |
| Taxes on international trade and transactions | 8,189,000 | 633,383 | 7,228,178 |
| Customs duties | 8,000,000 | 575,422 | 6,582,926 |
| Ordinary levy | 14,000 | 585 | 9,053 |
| Other 5) | 175,000 | 57,376 | 636,199 |
| Other taxes | 1,500,000 | 137,071 | 1,280,234 |
| Stamp duties and fees | 1,500,000 | 137,071 | 1,280,234 |
| Total Indirect Taxes | 92,057,330 | 8,867,667 | 76,026,548 |
| Total Tax Revenue (gross) | 216,786,330 | 20,736,266 | 176,461,877 |
| Less: SACU payments 6) | 8,396,000 | 2,099,035 | 8,396,057 |
| Total Tax Revenue (net of SACU payments) | 208,390,330 | 18,637,231 | 168,065,820 |
| Non-Tax Revenue | | | |
| Interest and dividends | 1,004,247 | 78,010 | 216,201 |
| Mining leases and ownership | 121,000 | 24,252 | 121,732 |
| Recoveries of loans and repayments | 90,000 | 4,438 | 88,691 |
| Departmental activities 7) | 1,104,279 | 8,762 | 171,291 |
| Extraordinary capital revenue | 35,000 | 27 | 9,575 |
| Other non-tax revenue | 2,640,809 | 378,495 | 2,718,397 |
| Total Non-Tax Revenue | 4,995,335 | 493,984 | 3,325,887 |
| Total Revenue | 213,385,665 | 19,131,215 | 171,391,707 |

- 1) Non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits
- 2) Levy on payroll dedicated to skills development and training
- 3) Including sales tax
- 4) Receipts of Human Resource Fund, Universal Service Agency, Universal Service Fund
- 5) Including diamond export duties, miscellaneous Customs and Excise income, as well as import surcharge collections
- 6) South African Customs Union payments
- 7) Including sale of products, state property rights, money prescribed by law, money not prescribed by law, fines and forfeitures, miscellaneous revenue and other revenue