

2/4/3/10/4

**CONSTITUTIONAL
ASSEMBLY**

THEME COMMITTEE 3

**RELATIONSHIP BETWEEN
LEVELS OF GOVERNMENT**

**REQUEST TO THE DEPARTMENT
OF FINANCE**

INCOME ACCRUING TO THE STATE

Dr TG Alant MP

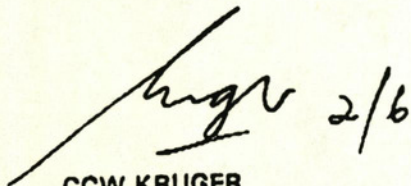
Your request to the Department of Finance refers. You were asking "for documentation detailing all income accruing to the state (ie all taxes collected in South Africa) for the most recent period. A breakdown would be required, at all levels of government, for each province, of income relating to for example fuel levies, gambling, et al."

We interpret "all income accruing to the state" as that of the general government. The general government comprises national government, extra-budgetary accounts and institutions, social security funds, provincial governments and local governments. The Department of Finance only has information on the national government's income and this is published in the Budget Review. The South African Reserve Bank (SARB) publishes in its Quarterly Bulletin information on the finances of the various levels of general government. With regard to revenue, they only distinguish between tax, non-tax and capital revenue. This classification of revenue and expenditure is done on the basis of the IMF's Manual on Government Finance Statistics.

The SARB provided us with a breakdown (see attached table) of tax and non-tax revenue for the 1994/95 financial year. No further breakdown is available.

The Department of Finance and the SARB do not have any information with regard to the second part of your request.

Kind regards

 2/6

CCW KRUGER
CHIEF DIRECTOR
DEPARTMENT OF FINANCE

Dr Alant,
- Soos hierbo, verduidelik, is die
aangelegte syfers die beste wat
ons hierheen kom.
- Sal se dit asseblief so sê aan die
betrokke afdelings van die departement.

*Groete,
Cobus*

JULY 95 00 01:30PM DEPARTMENT OF FINANCE

CONSOLIDATED GENERAL GOVERNMENT: 1994/95*

		R million
TAX REVENUE:		
Taxes on income and profits	1	59 945
Taxes on property	2	9 187
Taxes on goods and services	3	39 984
<i>Fuel levy</i>		8 351
Taxes on international trade	4	4 179
Other taxes	5	2 703
Social security contributions	6	2 034
Employer's payroll and manpower taxes		34
		<u>118 066</u>
Total tax revenue		
NON-TAX REVENUE:		
Property income		5 121
Admin. fees & charges		10 731
Fines & forfeits		164
Other		2 163
		<u>18 179</u>
Total non-tax revenue		
		<u>136 245</u>
Total current revenue		

* Preliminary outcome

- 1) Income taxes, non-resident shareholders tax, interest on overdue income tax.
- 2) Donations tax, estate duties, marketable securities tax, transfer duties and property taxes levied at local authority level.
- 3) VAT, excises, fuel levy, levy on financial services and a few other smaller taxes.
- 4) Customs duties and import surcharges.
- 5) Stamp duties and fees and taxes not classified elsewhere levied at provincial and local government levels.
- 6) Contributions to social security funds.