

Management companies of collective investment schemes
Equity and liabilities

R millions

End of	Equity ¹ (2974K)	Loans ² (2975K)	Reserves ³ (2976K)	Accounts payable ⁴ (2977K)	Other liabilities ⁵ (2978K)	Total equity and liabilities (2979K)	Of which: Foreign liabilities ⁶ (2980K)

KB259

Assets

R millions

End of	Cash and deposits ⁷ (2981K)	Equity ⁸ (2982K)	Loans (2983K)	Accounts receivable (2984K)	Non-financial assets ⁹ (2985K)	Other assets ¹⁰ (2986K)	Total assets (2987K)	Of which: Foreign assets ¹¹ (2988K)

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1 Comprising ordinary share capital.
2 Including overdrafts and inter-company loans.
3 Including retained earnings.
4 Including prepayments, taxes payable and retirement benefit obligations.
5 Including provisions for bonuses, taxation and deferred tax.
6 Liabilities to foreign entities.
7 Transferable and other deposits with banks.
8 Comprising listed domestic ordinary shares and capital seeded to collective investment schemes.
9 Including owner occupied properties and right-of-use assets.
10 Including provisions for deferred tax.
11 Comprising foreign investments and accounts receivable from foreign entities.

Management companies of collective investment schemes
Income statement

R millions

Period	Income				Expenditure							Net capital profit or loss on investments and assets ⁷
	Investment income ¹	Fees received		Other	Fees paid			Marketing, advertising and distribution costs	Other ⁵			
		Management fees ²	Other fees		Asset management fees	Administration fees ³	Other fees ⁴					
	(2962K)	(2963K)	(2964K)	(2965K)	(2966K)	(2967K)	(2968K)	(2969K)	(2970K)	(2971K)	(2972K)	(2973K)

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Trust companies⁸
Assets

R millions

End of	Administered and own assets ⁹								Of which:	
	Cash and deposits ¹⁰	Interest-bearing securities ¹¹	Equity ¹²	Loans	Accounts receivable	Non-financial assets ¹³	Other assets ¹⁴	Total assets	Own assets	Foreign assets ¹⁵
	(2857K)	(2858K)	(2859K)	(2860K)	(2861K)	(2862K)	(2863K)	(2864K)	(2865K)	(2866K)

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1 Comprising interest and dividends.
2 Fees received for managing and administering the collective investment scheme.
3 Fees for asset and liability administration services.
4 Including consulting and professional fees, performance fees and audit fees.
5 Including employee costs, taxation and interest paid, depreciation, donations and sponsorships, and bank charges.
6 Income minus expenditure and dividends incurred and paid.
7 Including realised sales and redemptions, and adjustment to fair value.
8 Including boards of executors.
9 Assets of the reporting companies as well as assets administered on behalf of trust beneficiaries.
10 Notes and coins, transferable and other deposits with banks.
11 Including money market instruments.
12 Including units in unit trusts, hedge funds and participation bond schemes.
13 Including owner occupied and investment properties. Excluding investment in listed property companies.
14 Including financial derivatives, policies with insurance companies and provisions.
15 Comprising foreign investments and as from September 2021 also secondary listings on South African exchanges.

National government finance¹

R millions

End of	Revenue											
	Tax revenue											
	Taxes on income, profits and capital gains				Payroll taxes	Taxes on property ⁴	Taxes on goods and services					
	Income tax (4570)	STC/ Dividends tax ² (4571)	Other ³ (4572)	Total (4573)	Skills development levy (4574)		Value-added tax ⁵ (4578)	Excise duties		Transfer duties ⁸ (4574)	Other ⁹ (4581)	Total (4582)
Fuel levy ⁶ (4578)								Other ⁷ (4580)				
Budget												

KB401

- 1 The information in this table provides an analysis of the National Revenue Fund Before April 2000, the basis of reporting revenue and expenditure was derived from bank statement transactions, whereas the current reporting relies on cash book transactions as reported in the Statement of National Revenue, Expenditure and Borrowing. Current data is therefore not strictly comparable with data prior to April 2000. Total revenue includes amounts in transit before April 2000.
- 2 Secondary tax on companies/withholding tax on dividends from 1 April 2012.
- 3 Including tax on retirement funds until March 2007, interest on overdue income tax, and other taxes on income and profits.
- 4 Taxes on property are taxes payable on the use, ownership or transfer of wealth. From 1 April 2019, this series was revised to exclude taxes on financial and capital transactions (security transfer tax, demutualisation levy and transfer duties), which are now included as part of taxes on goods and services.
- 5 Sales duty was included before 1983 and general sales tax before October 1991.
- 6 From April 2014, levies on imported fuel were consolidated into the fuel levy. From June 2019, the carbon fuel levy was added with the fuel levy.
- 7 Including specific excise duties (domestic), ad valorem taxes (domestic), revenue from neighbouring countries and the health promotion levy.
- 8 As from 1 April 2019, transfer duties previously classified under taxes on property were classified under taxes on goods and services.
- 9 Including the levy on financial services, Universal Service Fund, and taxes on the use of goods and permission to use goods or to perform activities. From 1 April 2019, this included security transfer tax and the demutualisation levy.
- 10 As from April 2012, import duties included customs duties and specific excise duties on imports.
- 11 Including ordinary levies and other taxes on international trade and transactions.
- 12 Including stamp duties and fees, and unallocated amounts.
- 13 Southern African Customs Union.
- 14 Including departmental revenue and other miscellaneous revenue but excluding premiums on debt portfolio restructuring and loan transactions.
- 15 Including statutory payments to provinces, fuel levy sharing with metropolitan municipalities, and other expenditure such as the provisional allocation and contingency reserve.
- 16 Deficit (-)/surplus (+).