

Table 1 Revenue

R thousand	2012/13			
	Budget estimate	April	May	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>29 311 761</b>	<b>23 530 413</b>	<b>52 842 174</b>
Income tax on persons and individuals	285 969 650	21 116 155	21 277 665	42 393 820
Tax on corporate income				
Companies	167 838 600	(80 143)	912 576	832 433
Secondary tax on companies	19 050 000	8 137 420	492 285	8 629 705
Withholding tax on dividends	-	524	721 371	721 895
Tax on retirement funds	-	-	-	-
Other				
Interest on overdue income tax	2 871 005	137 790	126 491	264 281
Small business tax amnesty	-	15	25	40
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>858 668</b>	<b>714 785</b>	<b>1 573 453</b>
Skills development levy	11 131 211	858 668	714 785	1 573 453
<b>Taxes on property</b>	<b>8 627 127</b>	<b>647 040</b>	<b>711 829</b>	<b>1 358 869</b>
Estate, inheritance and gift taxes				
Donations tax	55 105	1 801	16 643	18 444
Estate duty	1 220 731	32 248	96 493	128 741
Taxes on financial and capital transactions				
Securities transfer tax	3 104 972	302 186	230 679	532 865
Transfer duties	4 246 319	310 805	368 014	678 819
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>17 253 760</b>	<b>22 484 306</b>	<b>39 738 066</b>
Value added tax	209 674 851	10 855 785	16 758 998	27 614 783
Domestic VAT	242 674 851	19 287 953	20 101 884	39 389 837
Import VAT	105 000 000	3 270 810	8 474 937	11 745 747
Refunds	138 000 000	11 702 978	11 817 823	23 520 801
Turnover tax for small businesses	10 000	117	210	327
Specific excise duties				
Beer	8 476 896	330 277	605 986	936 263
Traditional beer and traditional beer powder	40 896	2 192	1 961	4 153
Wine and other fermented beverages	1 926 217	116 458	127 546	244 004
Spirits	3 708 389	292 485	263 883	556 368
Cigarettes and cigarette tobacco	11 735 043	983 672	771 012	1 754 684
Pipe tobacco and cigars	796 955	155 095	52 679	207 774
Petroleum products	1 096 369	77 489	74 323	151 812
Revenue from neighbouring countries	991 665	172 221	-	172 221
Ad valorem excise duties	1 999 920	430 783	34 211	464 994
General fuel levy	4 275 510	3 093 195	3 135 267	6 228 462
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	750 298	76 862	76 111	152 973
Plastic bag levy	149 725	7 592	1 229	8 821
Electricity levy	8 601 470	511 213	482 621	993 834
Incandescent light bulb levy	110 000	6 925	13 142	20 067
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	141 384	85 114	226 498
Other				
Universal Service Fund	100 000	15	13	28
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>1 315 844</b>	<b>2 508 612</b>	<b>3 824 456</b>
Import duties				
Customs duties	36 160 000	1 249 264	2 496 489	3 745 753
Specific excise duties on imports	-	60 884	27 653	88 537
Other				
Miscellaneous customs and excise receipts	149 592	3 984	(15 530)	(11 546)
Diamond export duties	49 673	1 712	-	1 712
<b>Other taxes</b>		<b>(57)</b>		<b>(57)</b>
Stamp duties and fees	-	(57)	-	(57)
<b>Unallocated tax revenue</b>		<b>(191)</b>	<b>202 762</b>	<b>202 571</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>49 386 825</b>	<b>50 152 707</b>	<b>99 639 532</b>
Less: SACU payments	42 151 276	10 537 819	-	10 537 819
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>38 849 006</b>	<b>50 152 707</b>	<b>89 001 713</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>582 001</b>	<b>490 512</b>	<b>1 072 513</b>
Sales of goods and services other than capital assets				
Sales by market establishments	43 194	3 679	4 212	7 891
Administrative fees	1 727 650	139 084	93 495	232 579
Other sales	606 150	35 842	41 321	77 163
Selling of scrap or waste and other used current goods	31 063	1 112	3 862	4 974
Transfers received	168 561	-	5	5
Fines penalties and forfeits	951 887	34 784	6 595	41 379
Interest, dividends and rent on land				
Interest	2 384 178	321 432	246 943	568 375
Dividends	1 726 400	-	-	-
Rent on land	6 563 092	(233)	53 549	53 316
Of which:				
Mineral and petroleum royalties	6 510 000	(859)	220 080	219 221
Sales of capital assets	64 294	1 607	1 481	3 088
Financial transactions in assets and liabilities	824 495	44 694	39 048	83 742
<b>Total national government revenue</b>	<b>799 340 750</b>	<b>39 431 007</b>	<b>50 643 219</b>	<b>90 074 226</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>				
<b>Total national government revenue</b>		<b>39 431 007</b>	<b>50 643 219</b>	<b>90 074 226</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(127 612)	125 891	(1 721)
Revenue collected on behalf of the Provincial Authorities		22	30	52
Revenue collected on behalf of the Road Accident Fund (RAF)		1 284 247	1 236 014	2 520 261
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		935 054	930 787	1 865 841
<b>Total net revenue</b>		<b>41 522 718</b>	<b>52 935 941</b>	<b>94 458 659</b>
Cash balance National Revenue Fund		(76 834)	119 243	42 410
Provincial revenue collected by SARS and transferred by National Treasury for April		(29)	(22)	(51)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 496 409)	(1 284 247)	(2 780 656)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 047 057)	(1 004 019)	(2 051 076)
Recovery of criminal assets added as part of cash revenue in statement 5		943	(29 262)	(28 319)
<b>Revenue collected according to table 5</b>		<b>38 903 332</b>	<b>50 737 634</b>	<b>89 640 967</b>

1) Previously known as sorghum beer and sorghum powder

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

6) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

7) Payments in terms of Customs Union agreements

8) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database