

Table 1 Revenue

R thousand	2012/13			2011/12		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income, profits and capital gains	469 441 089	66 725 354	329 601 206	426 583 730	69 132 082	305 881 314
Income tax on persons and individuals	282 000 000	24 213 707	192 774 054	250 399 638	21 520 956	175 256 731
Tax on corporate income						
Companies	166 100 000	41 743 330	118 647 009	151 626 676	46 650 272	114 507 195
Secondary tax on companies	18 800 000	97 132	9 525 411	21 965 409	722 452	14 488 407
Withholding tax on dividends	-	493 071	7 213 490	-	-	-
Tax on retirement funds	-	159	159	6 665	61	3 002
Other						
Interest on overdue income tax	2 541 089	177 793	1 440 732	2 585 012	237 951	1 625 767
Small business tax amnesty	-	162	351	330	390	213
Taxes on payroll and workforce	11 400 000	1 127 660	8 590 698	10 173 133	938 760	7 429 749
Skills development levy	11 400 000	1 127 660	8 590 698	10 173 133	938 760	7 429 749
Taxes on property	7 865 000	589 375	6 265 531	7 817 500	470 760	5 937 917
Estate, inheritance and gift taxes						
Donations tax	85 000	2 896	54 347	52 657	965	40 288
Estate duty	800 000	83 792	631 556	1 045 163	76 417	856 764
Taxes on financial and capital transactions						
Securities transfer tax	2 900 000	291 356	2 418 442	2 886 115	199 409	2 157 846
Transfer duties	4 100 000	211 330	3 161 187	3 833 565	193 969	2 883 019
Taxes on goods and services	294 433 000	27 693 518	212 531 715	263 968 976	24 493 466	189 632 285
Value added tax	212 000 000	20 761 773	152 998 484	191 013 999	18 232 802	136 546 828
Domestic VAT	241 000 000	20 752 331	178 280 650	220 208 933	18 373 047	161 123 138
Import VAT	111 000 000	9 484 260	78 463 207	101 812 633	9 392 751	7 036 645
Refunds	140 000 000	9 474 818	103 745 374	131 007 566	9 532 997	95 012 955
Turnover tax for small businesses	2 000	9	3 703	5 703	53	830
Specific excise duties						
Beer	8 459 096	810 030	5 742 104	7 602 586	791 480	5 173 214
Traditional beer and traditional beer powder	31 245	1 788	20 575	33 743	1 808	26 606
Wine and other fermented beverages	1 945 434	205 914	1 257 676	1 875 112	165 911	1 126 707
Spirits	3 745 971	322 271	2 710 756	3 399 456	299 268	2 261 648
Cigarettes and cigarette tobacco	11 279 327	921 309	7 891 973	10 172 574	895 958	7 250 993
Pipe tobacco and cigars	878 166	61 360	540 787	628 820	56 834	494 497
Petroleum products	961 479	77 332	692 453	924 433	76 524	688 833
Revenue from neighbouring countries	1 199 282	203 052	998 499	812 936	139 853	752 002
Ad valorem excise duties	2 050 000	75	1 585 078	1 828 347	2 541	1 320 204
General fuel levy	41 000 000	3 404 512	30 126 745	36 589 069	3 091 706	27 480 549
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	916 000	71 685	645 485	762 416	68 907	536 212
Plastic bag levy	165 000	18 972	112 609	53 832	29 013	(12 902)
Electricity levy	8 100 000	725 814	5 879 508	6 429 721	537 922	4 878 609
Incandescent light bulb levy	150 000	9 515	93 797	143 787	12 531	89 990
CO ₂ tax - motor vehicle emissions	1 500 000	97 857	1 077 303	1 617 353	89 865	1 123 886
Other						
Universal Service Fund	50 000	250	154 179	75 089	490	73 580
Taxes on international trade and transactions	38 239 620	3 326 573	26 835 505	34 103 224	3 167 912	23 160 127
Import duties						
Customs duties	35 741 924	2 936 128	24 681 652	34 173 427	3 114 357	23 271 070
Specific excise duties on imports	2 258 076	249 644	1 861 900	-	-	-
Other						
Miscellaneous customs and excise receipts	216 092	140 802	258 278	(134 432)	53 556	(149 171)
Diamond export duties	23 528	-	33 674	64 229	-	38 229
Other taxes	2 291	31	859	(2 894)	(124)	(979)
Stamp duties and fees	2 291	31	859	(2 894)	(124)	(979)
Unallocated tax revenue	-	10 554	35 274	7 403	6 879	12 451
Total tax revenue (gross)	821 401 000	99 473 064	583 860 788	742 651 072	98 209 735	532 052 865
Less: SACU payments	42 151 276	-	31 613 457	21 759 964	-	16 319 973
Total tax revenue (net of SACU payments)	779 249 724	99 473 064	552 247 331	720 891 108	98 209 735	515 732 892
Departmental revenue	15 183 083	3 030 300	12 122 325	19 193 091	3 855 508	11 093 946
Sales of goods and services other than capital assets						
Sales by market establishments	167 621	3 915	36 311	54 656	3 732	33 702
Administrative fees	1 783 562	91 893	1 436 645	2 202 400	44 120	1 500 100
Other sales	619 731	37 273	419 663	619 537	28 868	396 867
Selling of scrap or waste and other used current goods	22 745	1 207	14 974	18 280	10 827	47 700
Transfers received	280 389	46 439	684 953	360 296	-	114 287
Fines penalties and forfeits	912 399	223 796	618 699	934 173	255 373	565 563
Interest, dividends and rent on land						
Interest	3 099 471	120 437	1 922 151	2 959 077	168 898	1 201 018
Dividends	1 304 038	735 014	1 666 721	1 594 932	538 324	1 418 276
Rent on land	5 999 946	1 706 809	4 684 861	5 786 518	2 770 488	5 398 561
Of which:						
Mineral and petroleum royalties	5 900 000	1 701 806	4 648 999	5 691 586	2 768 692	5 363 455
Sales of capital assets	88 688	3 481	79 071	114 897	403	11 993
Financial transactions in assets and liabilities	904 493	60 037	558 276	4 548 325	34 475	405 880
Total national government revenue	794 432 807	102 503 364	564 369 656	740 084 199	102 065 243	526 826 838
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		102 503 364	564 369 656	740 084 199	102 065 243	526 826 838
Departmental revenue received but not yet paid to the National Revenue Fund		9 237	(493 758)	567 505	(173 128)	605 394
Revenue collected on behalf of the Provincial Authorities		1 350	1 877	3 290	1 115	2 798
Revenue collected on behalf of the Road Accident Fund (RAF)		1 552 410	13 309 569	16 628 018	1 420 887	12 235 144
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 335 429	10 518 105	12 183 956	1 119 611	8 913 964
Total net revenue		105 401 790	587 705 448	769 466 968	104 433 728	548 584 138
Cash balance National Revenue Fund		4 245 408	156 374	(137 305)	482 541	164 514
Provincial revenue collected by SARS and transferred by National Treasury for November		-	(296)	(3 484)	(650)	(1 905)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 521 551)	(13 301 801)	(16 371 406)	(1 372 939)	(12 054 054)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 610 030)	(10 561 703)	(12 130 825)	(1 086 339)	(8 874 107)
Recovery of criminal assets added as part of cash revenue in statement 5		5 295	(80 715)	17 333	1 212	28 822
Revenue collected according to table 5		106 520 912	563 917 307	740 841 281	102 457 553	527 847 408

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