

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income, profits and capital gains	501,353,117	26,505,087	52,553,370	457,317,482	23,530,413	52,842,174
Income tax on persons and individuals	306,188,000	23,306,307	47,173,390	275,805,010	21,277,665	42,393,820
Tax on corporate income						
Companies	169,830,004	340,013	982,489	158,947,242	912,576	832,433
Secondary tax on companies	-	69,791	128,114	9,813,631	492,285	8,629,705
Withholding tax on dividends	22,930,000	2,620,074	3,939,880	9,925,078	721,371	721,895
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	2,405,113	169,414	329,884	2,825,764	126,491	264,281
Small business tax amnesty	-	(512)	(386)	598	25	40
Taxes on payroll and workforce	12,403,000	849,408	1,814,574	11,378,479	714,785	1,573,453
Skills development levy	12,403,000	849,408	1,814,574	11,378,479	714,785	1,573,453
Taxes on property	9,070,000	877,221	1,684,740	8,645,211	711,829	1,358,869
Estate, inheritance and gift taxes						
Donations tax	90,000	13,049	35,407	82,101	16,643	18,444
Estate duty	900,000	64,740	104,271	1,012,978	96,493	128,741
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	320,018	645,643	3,271,855	230,679	532,865
Transfer duties	4,590,000	479,413	899,418	4,278,277	368,014	678,819
Taxes on goods and services	333,344,041	23,747,869	43,327,058	297,725,818	22,484,306	39,738,066
Value added tax	242,990,000	18,936,868	30,421,661	215,839,966	16,758,998	27,614,783
Domestic VAT	272,104,000	21,199,904	42,050,122	242,411,305	20,101,884	39,389,837
Import VAT	125,414,000	10,183,983	13,639,922	112,252,674	8,474,937	11,745,747
Refunds	154,528,000	12,447,018	25,268,363	138,824,015	11,817,823	23,520,801
Turnover tax for small businesses	10,000	242	416	11,318	210	327
Specific excise duties						
Beer	9,172,709	264,296	725,899	8,444,752	605,986	936,263
Traditional beer and traditional beer powder	36,809	1,233	2,012	26,363	1,961	4,153
Wine and other fermented beverages	2,150,010	37,267	169,077	2,055,060	127,546	244,004
Spirits	4,333,663	180,330	520,498	4,257,471	263,883	556,368
Cigarettes and cigarette tobacco	12,538,090	270,746	2,247,412	11,056,923	771,012	1,754,894
Pipe tobacco and cigars	807,854	39,571	100,152	637,864	52,679	207,774
Petroleum products	1,073,461	102,626	179,040	929,222	74,323	151,812
Revenue from neighbouring countries	1,152,403	-	79,798	1,050,967	-	172,221
Ad valorem excise duties	2,400,000	599	376,489	2,231,940	34,211	464,994
General fuel levy	44,970,000	3,003,757	6,700,666	40,320,197	3,135,267	6,228,462
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	950,000	59,905	140,787	873,060	76,111	152,973
Plastic bag levy	260,000	56,699	57,013	152,368	1,229	8,821
Electricity levy	8,130,000	732,781	1,472,506	7,983,940	482,621	993,834
Incandescent light bulb levy	183,673	(3)	(3)	131,634	13,142	20,067
CO ₂ tax - motor vehicle emissions	1,975,368	60,305	131,307	1,567,689	85,114	226,498
Other						
Universal Service Fund	210,000	646	2,328	155,084	13	28
Taxes on international trade and transactions	41,833,712	3,764,434	5,232,738	38,729,570	2,508,612	3,824,456
Import duties						
Customs duties	38,427,971	3,205,069	4,489,043	35,309,568	2,496,489	3,745,753
Specific excise duties on imports	2,912,029	521,919	2,842,833	2,842,833	27,653	88,537
Other						
Miscellaneous customs and excise receipts	438,162	33,813	214,870	521,794	(15,530)	(11,546)
Diamond export duties	55,550	3,634	6,906	55,375	-	1,712
Other taxes	-	(29)	(26)	494	-	(57)
Stamp duties and fees	-	(29)	(26)	494	-	(57)
Unallocated tax revenue	6)	22,887	23,869	37,195	202,762	202,571
Total tax revenue (gross)	898,003,870	55,766,875	104,636,323	813,834,249	50,152,707	99,539,532
Less: SACU payments	7)	43,374,338	-	10,843,596	42,151,276	10,537,819
Total tax revenue (net of SACU payments)	854,629,532	55,766,875	93,792,727	771,682,973	50,152,707	89,001,713
Departmental revenue	18,336,392	598,086	2,245,287	15,394,325	490,512	1,072,512
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	3,961	7,841	48,609	4,212	7,892
Administrative fees	1,338,706	225,574	243,735	1,781,397	93,495	232,578
Other sales	657,666	23,944	72,590	619,998	41,321	77,163
Selling of scrap or waste and other used current goods	30,489	1,467	3,519	18,338	3,862	4,975
Transfers received	171,207	349	356	442,895	5	5
Fines penalties and forfeits	1,103,517	55,822	125,275	706,797	6,595	41,380
Interest, dividends and rent on land						
Interest	2,459,877	432,749	675,933	3,182,358	246,943	568,375
Dividends	2,190,351	-	-	1,873,621	-	-
Rent on land	5,956,630	16,766	80,996	5,064,484	53,549	53,316
Of which:						
Mineral and petroleum royalties	5,900,000	43,031	71,185	5,026,144	220	(639)
Sales of capital assets	65,695	189	678	91,340	1,481	3,087
Financial transactions in assets and liabilities	4,317,487	(162,736)	1,034,363	1,564,488	39,048	83,742
Total national government revenue	8)	872,965,924	56,364,961	96,038,013	787,077,298	90,074,225
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue			56,364,961	96,038,013	50,643,219	90,074,225
Departmental revenue received but not yet paid to the National Revenue Fund			137,997	155,876	(32,607)	(1,720)
Revenue collected on behalf of the Provincial Authorities			23	63	2,652	30
Revenue collected on behalf of the Road Accident Fund (RAF)			1,514,510	2,885,625	17,621,424	2,520,261
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			1,168,447	2,283,649	13,381,984	1,865,841
Total net revenue		59,185,939	101,363,227	818,050,751	52,935,941	94,458,659
Cash balance National Revenue Fund			386,546	60,323	254,793	119,243
Provincial revenue collected by SARS and transferred by National Treasury for April			(40)	(40)	(2,654)	(22)
Direct transfer from National Revenue Fund to the Road Accident Fund			-	(1,247,535)	(17,918,530)	(1,284,247)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(2,576,881)	(3,771,030)	(13,372,471)	(1,004,019)
Recovery of criminal assets added as part of cash revenue in statement 5			2,057	8,331	(122,488)	(28,319)
Revenue collected according to table 5		56,997,621	96,413,276	786,889,401	50,737,634	89,640,966

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