

Table 1 Revenue

R thousand	2013/14							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income, profits and capital gains	501,353,117	26,048,282	26,505,087	70,941,428	21,998,471	42,948,990	44,646,897	233,089,155
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	23,737,942	19,674,095	27,828,894	24,610,287	143,024,608
Tax on corporate income								
Companies	169,830,004	642,476	340,013	46,040,826	1,158,956	13,937,628	18,855,607	80,975,506
Secondary tax on companies	-	58,323	69,791	56,564	87,382	47,578	72,605	392,244
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	864,041	927,047	980,975	723,930	7,435,872
Tax on retirement funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Interest on overdue income tax	2,405,113	160,470	169,414	242,097	150,944	153,882	384,295	1,261,102
Small business tax amnesty	-	126	(512)	(42)	46	33	173	(176)
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	1,022,246	5,910,430
Skills development levy	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	1,022,246	5,910,430
Taxes on property	9,070,000	807,519	877,221	1,014,002	876,152	775,334	796,307	5,146,536
Estate, inheritance and gift taxes								
Donations tax	90,000	22,358	13,049	3,045	5,771	2,461	7,746	54,430
Estate duty	900,000	39,531	64,740	205,189	54,485	59,114	63,575	486,635
Taxes on financial and capital transactions								
Securities transfer tax	3,490,000	325,625	320,018	361,582	351,994	259,727	283,115	1,902,061
Transfer duties	4,590,000	420,005	479,413	444,186	463,902	454,033	441,871	2,703,410
Taxes on goods and services	333,344,041	19,579,189	23,747,869	23,365,895	27,033,770	27,216,781	27,017,657	147,961,161
Value added tax	242,990,000	11,484,792	18,936,868	16,688,556	19,106,477	20,860,217	20,789,698	107,866,609
Domestic VAT	272,104,000	20,850,218	21,199,904	19,513,809	22,221,119	21,446,100	22,214,815	127,445,963
Import VAT	125,414,000	3,455,939	10,183,983	10,037,054	10,411,996	12,711,709	11,376,287	58,176,969
Refunds	154,528,000	12,821,365	12,447,018	12,862,307	13,526,637	13,297,592	12,801,403	77,756,322
Turnover tax for small businesses	10,000	174	242	8236	(7,571)	5,988	823	7,893
Specific excise duties								
Beer	9,172,709	461,603	264,296	940,791	667,070	698,369	712,196	3,744,326
Traditional beer and traditional beer powder	7)	36,809	779	1,233	643	958	346	5,810
Wine and other fermented beverages	2,150,010	131,810	37,267	260,756	219,508	13,682	183,986	847,010
Spirits	4,333,663	340,168	180,330	185,664	320,581	136,588	215,637	1,378,967
Cigarettes and cigarette tobacco	12,538,090	1,976,666	270,746	368,738	764,783	1,015,975	80,220	4,477,128
Pipe tobacco and cigars	807,854	60,581	39,571	51,612	43,087	43,777	15,927	255,555
Petroleum products	2)	1,073,461	76,414	102,626	44,959	67,469	79,176	82,668
Revenue from neighbouring countries	3)	1,152,403	79,798	-	206,268	-	152,923	186,838
Ad valorem excise duties	4)	2,400,000	375,890	599	2,479	673,944	(26,388)	9
General fuel levy	4,970,000	3,696,909	3,003,757	3,603,268	3,978,811	3,228,046	3,748,469	21,259,260
Taxes on specific services	-	-	-	-	-	-	-	-
Levy on financial services	-	-	-	-	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities								
Air departure tax	950,000	80,882	59,905	79,635	71,791	65,242	72,895	430,350
Plastic bag levy	260,000	314	56,699	54,944	981	93	37,851	150,882
Electricity levy	8,130,000	739,725	732,781	764,333	840,840	826,794	764,940	4,669,413
Incandescent light bulb levy	183,673	-	(3)	-	-	73	9,911	9,981
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	105,013	283,770	114,840	113,118	748,047
Other								
Universal Service Fund	210,000	1,681	646	-	1,269	989	621	5,207
Taxes on international trade and transactions	41,833,712	1,468,305	3,764,434	2,962,817	4,450,498	3,034,473	3,383,576	19,064,283
Import duties								
Customs duties	38,427,971	1,283,974	3,205,069	2,477,733	3,514,383	2,985,014	3,251,576	16,717,749
Specific excise duties on imports	2,912,029	-	521,919	489,686	921,616	823	83,804	2,017,848
Other								
Miscellaneous customs and excise receipts	5)	438,162	181,057	33,813	(4,602)	8,339	52,270	281,430
Diamond export duties	55,550	3,273	2,634	-	5,660	(3,650)	38,324	47,257
Other taxes	-	3	(29)	9	(2,015)	14	43	(1,975)
Stamp duties and fees	-	3	(29)	9	(2,015)	14	43	(1,975)
Unallocated tax revenue	6)	-	982	22,887	7,501	(9,227)	(3,757)	(4,121)
Total tax revenue (gross)	898,003,870	48,694,446	55,766,875	99,298,062	55,317,505	75,069,177	76,852,642	411,173,710
Less: SACU payments	7)	43,374,338	10,843,596	-	-	10,843,596	-	21,681,192
Total tax revenue (net of SACU payments)	854,629,532	38,025,850	55,766,875	99,298,062	44,473,909	75,069,177	76,852,642	389,486,518
Departmental revenue	18,336,392	1,647,201	634,886	3,282,678	1,421,916	965,920	1,058,489	9,011,091
Sales of goods and services other than capital assets								
Sales by market establishments	44,767	3,880	3,961	4,089	3,934	4,037	4,176	24,078
Administrative fees	1,338,706	18,162	225,574	190,300	252,187	60,965	26,269	773,457
Other sales	657,666	48,645	59,101	93,958	29,027	124,612	43,367	398,710
Selling of scrap or waste and other used current goods	30,489	2,053	1,622	1,186	2,155	1,103	1,798	9,916
Transfers received	171,207	7	349	1,339	39,399	194,124	2,228	237,445
Fines penalties and forfeits	1,103,517	69,453	55,892	25,819	38,044	57,834	615,569	862,611
Interest, dividends and rent on land								
Interest	2,459,877	243,183	432,925	111,363	118,748	169,538	110,463	1,186,219
Dividends	2,190,351	-	-	-	890,298	-	73,933	964,231
Rent on land	5,956,630	64,230	16,766	2,821,232	7,035	52,225	95,858	3,057,347
Of which:								
Mineral and petroleum royalties	5,900,000	28,154	43,031	2,818,676	9,975	42,994	92,676	3,035,906
Sales of capital assets	65,695	488	189	397	1,498	1,067	26,960	30,599
Financial transactions in assets and liabilities	4,317,487	1,197,099	(161,493)	32,996	39,591	300,416	57,868	1,466,478
Total national government revenue	872,965,924	39,673,051	56,401,762	102,580,740	45,895,825	76,035,098	77,911,132	398,497,609
Reconciliation to total net revenue and revenue collected on table 5								
Total national government revenue		39,673,051	56,401,762	102,580,740	45,895,825	76,035,098	77,911,132	398,497,609
Departmental revenue received but not yet paid to the National Revenue Fund		17,880	101,196	65,042	57,128	(46,318)	123,457	318,386
Revenue collected on behalf of the Provincial Authorities		40	23	32	27	26	65	213
Revenue collected on behalf of the Road Accident Fund		1,371,115	1,514,510	1,560,208	1,686,448	1,732,407	1,918,149	9,782,839
Revenue collected on behalf of the Unemployment Insurance Fund		1,115,202	1,168,447	1,251,709	1,184,811	1,279,659	1,220,272	7,220,100
Total net revenue		42,177,288	59,185,939	105,457,733	48,824,241	79,000,872	81,173,075	415,819,147
Cash balance National Revenue Fund		(326,223)	386,546	268,811	(659,814)	666,731	318,189	654,240
Provincial revenue collected by SARS and transferred by National Treasury		-	(40)	-	(55)	(27)	(26)	(148)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,247,535)	-	-	(1,560,209)	(1,686,448)	(1,732,407)	(6,226,599)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,194,149)	(2,576,881)	(2,736,638)	(1,219,296)	(1,234,172)	(1,252,917)	(10,214,053)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	2,057	3,773	3,378	4,785	12,289	66,356
Revenue collected according to table 5		39,415,655	56,997,621	103,027,479	45,388,245	76,751,741	78,518,203	400,098,943

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 RLNS countries (Botswana, Lesotho, Namibia and Swaziland)

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