

Table 1 Revenue

R thousand	2013/14			2012/13		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income, profits and capital gains	496,828,526	30,091,288	395,999,246	457,313,835	27,747,474	357,348,680
Income tax on persons and individuals	307,700,000	27,322,447	244,848,045	275,821,599	24,804,106	217,578,160
Tax on corporate income						
Companies	170,200,000	1,079,312	134,183,723	159,259,228	1,705,785	120,352,794
Secondary tax on companies	-	38,337	654,097	9,813,631	65,306	9,590,717
Withholding tax on dividends	17,000,000	1,358,165	13,749,448	9,925,078	975,657	8,189,147
Tax on retirement funds	-	-	-	159	-	159
Other						
Interest on overdue income tax	1,928,526	292,787	2,562,814	2,493,543	196,597	1,637,329
Small business tax amnesty	-	240	597	-	22	373
Taxes on payroll and workforce	12,300,000	1,159,511	10,271,275	11,378,478	1,138,808	9,729,506
Skills development levy	12,300,000	1,159,511	10,271,275	11,378,478	1,138,808	9,729,506
Taxes on property	10,409,427	822,254	8,474,614	8,645,211	640,395	6,905,927
Estate, inheritance and gift taxes						
Donations tax	90,000	11,820	87,473	82,101	8,003	62,350
Estate duty	1,019,427	93,551	875,124	1,012,978	48,754	680,310
Taxes on financial and capital transactions						
Securities transfer tax	4,000,000	239,471	3,002,816	3,271,855	264,173	2,682,615
Transfer duties	5,300,000	477,412	4,509,200	4,278,277	319,465	3,480,652
Taxes on goods and services	329,740,116	29,676,000	261,934,693	296,921,469	24,772,901	237,304,616
Value added tax	242,500,000	21,606,701	191,110,430	215,023,035	17,473,395	170,471,878
Domestic VAT	262,071,885	25,518,104	219,595,765	242,416,471	23,662,777	201,943,427
Import VAT	134,465,336	10,207,340	102,150,122	111,426,923	8,104,281	86,567,488
Refunds	154,037,221	14,118,743	130,635,457	138,820,359	14,293,663	118,039,036
Turnover tax for small businesses	15,550	147	8,847	11,319	277	3,980
Specific excise duties						
Beer	9,275,890	1,098,405	7,217,446	8,444,749	775,528	6,517,633
Traditional beer and traditional beer powder	14,392	557	7,254	26,363	2,251	2,827
Wine and other fermented beverages	2,098,314	234,129	1,646,299	2,053,458	234,506	1,492,181
Spirits	3,416,143	328,045	2,531,103	4,257,562	413,158	3,123,913
Cigarettes and cigarette tobacco	11,091,276	1,151,458	9,049,737	10,978,223	962,664	8,854,637
Pipe tobacco and cigars	630,615	71,129	461,614	637,863	70,592	611,379
Petroleum products	1,122,997	93,732	787,639	929,222	79,089	771,542
Revenue from neighbouring countries	1,550,373	70,822	1,114,219	1,050,271	27,987	1,026,487
Ad valorem excise duties	2,257,958	684,908	2,236,458	2,231,941	476,438	2,061,516
General fuel levy	43,500,000	3,436,990	35,809,522	40,410,389	3,247,166	33,373,911
Air departure tax	864,657	76,963	728,757	873,060	84,054	729,539
Plastic bag levy	345,620	(68,611)	93,338	150,817	14,948	127,556
Electricity levy	9,490,000	685,004	7,548,922	7,983,940	706,655	6,586,164
Incandescent light bulb levy	160,000	9,531	82,144	136,792	12,168	105,965
CO ₂ tax - motor vehicle emissions	1,400,000	195,322	1,374,534	1,567,382	191,889	1,269,192
Other						
Universal Service Fund	6,330	769	126,432	155,084	135	154,314
Taxes on international trade and transactions	45,725,931	3,246,851	35,675,674	39,549,121	3,280,347	30,115,851
Import duties						
Customs duties	32,390,914	4,378,640	31,768,527	36,010,446	2,952,242	27,633,894
Specific excise duties on imports	12,709,086	643,698	3,593,712	2,987,488	232,166	2,094,066
Other						
Miscellaneous customs and excise receipt	521,991	(1,777,173)	261,364	495,813	92,534	350,812
Diamond export duties	103,940	1,687	52,072	55,375	3,405	37,079
Other taxes	-	206	31,381	494	49	908
Stamp duties and fees	-	206	31,381	494	49	908
Unallocated tax revenue	6)	(1,733)	(9,398)	17,206	7,517	42,791
Total tax revenue (gross)	895,004,000	64,994,378	712,377,487	813,825,815	57,587,490	641,448,278
Less: SACU payments	43,270,118	10,843,596	43,374,384	42,151,276	10,537,819	42,151,276
Total tax revenue (net of SACU payments)	851,733,882	54,150,782	669,003,103	771,674,539	47,049,671	599,297,002
Departmental revenue	17,949,586	265,923	15,082,966	16,165,917	515,739	12,638,064
Sales of goods and services other than capital asset						
Sales by market establishments	59,382	4,076	40,413	49,878	4,144	40,455
Administrative fees	2,124,828	18,222	1,291,914	1,891,129	179,516	1,616,160
Other sales	862,048	22,979	505,075	663,028	66,547	486,210
Selling of scrap or waste and other used current goods	51,486	(12,409)	13,965	16,081	8,425	23,400
Transfers received	172,366	580	237,346	571,490	9	684,962
Fines, penalties and forfeits	2,320,852	82,236	1,343,272	992,519	39,385	658,084
Interest, dividends and rent on land						
Interest	2,093,245	109,809	1,609,323	3,225,070	155,512	2,077,663
Dividends	1,933,297	-	1,889,350	1,873,621	-	1,666,721
Rent on land	6,272,035	(4,552)	6,448,350	5,122,852	26,132	4,710,992
Of which:						
Mineral and petroleum royalties	6,188,624	(5,763)	6,382,972	5,026,144	24,394	4,673,393
Sales of capital assets	64,037	844	33,020	94,102	3,342	82,412
Financial transactions in assets and liabilities:	1,996,011	44,137	1,670,939	1,666,147	32,726	591,004
Total national government revenue	869,683,468	54,416,705	684,086,069	787,840,456	47,565,410	611,935,067
Reconciliation to total net revenue and revenue collected on table 1						
Total national government revenue		54,416,705	684,086,069	787,840,456	47,565,410	611,935,067
Departmental revenue received but not yet paid to the National Revenue Fund		157,022	1,240,852	(32,607)	63,894	(429,864)
Revenue collected on behalf of the Provincial Authorities		345	2,409	2,652	524	2,401
Revenue collected on behalf of the Road Accident Fund		1,709,271	16,455,486	17,621,424	1,412,823	14,722,392
Revenue collected on behalf of the Unemployment Insurance Fund		1,298,606	12,344,073	13,381,984	1,309,066	11,827,171
Total net revenue		57,581,946	714,128,886	818,813,909	50,351,718	638,057,166
Cash balance National Revenue Fund		(60,320)	(11,428)	254,793	(777,300)	(620,926)
Provincial revenue collected by SARS and transferred by National Treasury		(1,281)	(2,065)	(2,654)	(259)	(555)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,728,025)	(13,108,124)	(17,918,530)	(1,552,410)	(14,854,211)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,286,696)	(15,309,637)	(13,372,471)	(1,288,322)	(11,850,025)
Recovery of criminal assets added as part of cash revenue in statement 1		9,876	88,753	(122,488)	884	(79,831)
Revenue collected according to table 5		54,515,500	685,786,385	787,652,559	46,734,311	610,651,618

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 (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 agreement.

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