

Table 1 Revenue

R thousand	2013/14			2012/13		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income, profits and capital gains	505,474,658	53,258,465	507,683,816	457,313,835	50,112,098	457,313,836
Income tax on persons and individuals	308,929,567	29,256,397	309,898,398	275,821,599	28,374,217	275,821,599
Tax on corporate income						
Companies	176,965,091	21,954,584	177,417,159	159,259,228	20,028,903	159,259,228
Secondary tax on companies	-	181,261	910,959	9,813,631	102,461	9,813,631
Withholding tax on dividends	17,000,000	1,558,403	16,397,728	9,925,078	946,607	9,925,078
Tax on retirement funds	-	-	-	159	-	159
Other						
Interest on overdue income tax	2,580,000	308,335	3,058,320	2,493,543	659,850	2,493,543
Small business tax amnesty	-	(518)	1,250	597	61	598
Taxes on payroll and workforce	12,299,914	1,169,766	12,475,597	11,378,478	607,482	11,378,478
Skills development levy	12,299,914	1,169,766	12,475,597	11,378,478	607,482	11,378,478
Taxes on property	10,375,309	1,043,001	10,487,061	8,645,211	954,810	8,645,211
Estate, inheritance and gift taxes						
Donations tax	112,057	16,187	112,752	82,101	14,408	82,101
Estate duty	1,130,930	97,711	1,101,505	1,012,978	260,610	1,012,978
Taxes on financial and capital transactions						
Securities transfer tax	3,653,314	422,618	3,784,262	3,271,855	276,779	3,271,855
Transfer duties	5,479,008	506,486	5,488,542	4,278,277	403,012	4,278,277
Taxes on goods and services	326,044,162	35,646,115	324,371,374	296,921,469	34,788,867	296,921,469
Value added tax	239,286,226	28,081,185	237,780,575	215,023,035	26,668,610	215,023,035
Domestic VAT	261,763,682	22,852,605	263,460,913	242,416,471	20,691,123	242,416,471
Import VAT	129,530,167	17,630,639	131,198,640	111,426,923	15,318,485	111,426,923
Refunds	152,007,623	12,402,059	156,878,978	138,820,359	9,340,998	138,820,359
Turnover tax for small businesses	16,038	919	17,461	11,319	1,053	11,319
Specific excise duties						
Beer	9,272,899	1,066,756	9,198,621	8,444,749	939,466	8,444,749
Traditional beer and traditional beer powder	10,443	540	9,159	26,363	2,113	26,363
Wine and other fermented beverages	2,297,308	218,598	2,259,457	2,053,458	346,617	2,053,457
Spirits	3,406,992	595,904	4,032,248	4,257,562	874,593	4,257,562
Cigarettes and cigarette tobacco	11,460,871	1,070,220	10,910,866	10,978,223	1,011,171	10,978,223
Pipe tobacco and cigars	488,311	34,720	587,200	637,863	380	637,863
Petroleum products	932,330	100,292	960,151	929,222	76,039	929,222
Revenue from neighbouring countries	1,073,521	65,884	1,180,103	1,050,271	22,794	1,050,271
Ad valorem excise duties	2,401,519	101,553	1,988,562	2,231,941	163,119	2,231,941
General fuel levy	43,300,000	3,369,363	43,684,620	40,410,389	3,671,094	40,410,389
Air departure tax	890,069	68,384	870,257	873,060	67,347	873,060
Plastic bag levy	209,234	37,525	169,136	150,817	23,122	150,816
Electricity levy	9,125,545	673,774	8,811,575	7,983,940	679,851	7,983,940
Incandescent light bulb levy	108,938	12,939	71,802	136,792	23,193	136,792
CO ₂ tax - motor vehicle emissions	1,636,848	147,325	1,712,728	1,567,382	217,593	1,567,381
Other						
Universal Service Fund	127,070	233	126,852	155,084	713	155,084
Taxes on international trade and transactions	44,774,576	5,637,540	44,819,902	39,549,121	5,374,678	39,549,124
Import duties						
Customs duties	39,977,718	6,488,200	40,124,744	36,010,446	5,361,025	36,010,447
Specific excise duties on imports	4,522,350	(1,017,109)	3,978,735	2,987,488	569,867	2,987,488
Other						
Miscellaneous customs and excise receipts	206,353	125,114	626,289	495,813	(572,551)	495,813
Diamond export duties	68,156	41,334	90,133	55,375	16,338	55,375
Other taxes	31,381	277	31,659	494	(492)	494
Stamp duties and fees	31,381	277	31,659	494	(492)	494
Unallocated tax revenue	-	(9,255)	(20,528)	17,206	(23,361)	17,206
Total tax revenue (gross)	899,000,000	96,745,908	899,848,882	813,825,815	91,814,082	813,825,815
Less: SACU payments	43,374,384	-	43,374,384	42,151,276	-	42,151,276
Total tax revenue (net of SACU payments)	855,625,616	96,745,908	856,474,498	771,674,539	91,814,082	771,674,539
Departmental revenue	18,751,331	1,374,145	18,084,352	15,778,299	1,510,347	15,778,299
Sales of goods and services other than capital assets						
Sales by market establishments	50,505	3,975	48,379	49,878	5,414	49,878
Administrative fees	2,389,336	141,475	1,471,171	1,891,129	183,637	1,891,129
Other sales	652,316	26,299	555,638	663,028	99,364	663,028
Selling of scrap or waste and other used current goods	32,481	606	15,987	16,081	(8,328)	16,081
Transfers received	171,939	3,380	240,643	183,872	(646,639)	183,872
Fines penalties and forfeits	2,348,314	43,552	1,458,519	992,519	304,708	992,519
Interest, dividends and rent on land						
Interest	2,425,554	758,828	2,575,391	3,225,070	959,165	3,225,070
Dividends	1,966,681	50,000	1,939,350	1,873,621	206,900	1,873,621
Rent on land	6,558,659	141,338	6,647,789	5,122,852	195,118	5,122,852
Of which:						
Mineral and petroleum royalties	6,500,000	103,149	6,539,028	5,026,144	137,769	5,026,144
Sales of capital assets	66,765	3,809	36,793	94,102	9,409	94,102
Financial transactions in assets and liabilities	2,088,781	200,883	3,094,692	1,666,147	201,601	1,666,147
Total national government revenue	874,376,947	98,120,052	874,558,850	787,452,838	93,324,429	787,452,838
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		98,120,052	874,558,850	787,452,838	93,324,429	787,452,838
Departmental revenue received but not yet paid to the National Revenue Fund		(89,440)	582,400	(32,607)	419,032	(32,607)
Revenue collected on behalf of the Provincial Authorities		36	2,586	2,652	24	2,652
Revenue collected on behalf of the Road Accident Fund		1,558,072	19,961,766	17,621,424	1,247,536	17,621,424
Revenue collected on behalf of the Unemployment Insurance Fund		1,363,188	14,957,404	13,381,984	80,647	13,381,984
Total net revenue		100,951,908	910,063,002	818,426,291	95,071,668	818,426,291
Cash balance National Revenue Fund		13,683	(56,319)	254,793	653,876	254,793
Provincial revenue collected by SARS and transferred by National Treasury		(153)	(2,563)	(2,654)	(1,575)	(2,654)
Direct transfer from National Revenue Fund to the Road Accident Fund		(3,726,042)	(16,834,166)	(17,918,530)	(1,651,496)	(17,918,530)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,201,019)	(17,763,578)	(13,372,471)	(52,193)	(13,372,471)
Recovery of criminal assets added as part of cash revenue in statement 5		1,530	95,138	(122,488)	(43,970)	(122,488)
Revenue collected according to table 5		96,039,907	875,501,514	787,264,941	93,976,310	787,264,941

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 agreements

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