

Table 1 Revenue

R thousand	2014/15		2013/14	
	Budget estimate	April	Preliminary outcome	April
Taxes on income, profits and capital gains	556,950,678	30,177,861	507,683,815	26,048,282
Income tax on persons and individuals	335,943,993	26,861,214	309,898,398	23,867,082
Tax on corporate income				
Companies	198,935,012	437,142	177,417,159	642,476
Secondary tax on companies	19,249,861	40,093	910,959	58,323
Withholding tax on dividends	-	2,653,360	16,397,728	1,319,806
Tax on retirement funds	-	-	-	-
Other				
Interest on overdue income tax	2,821,812	185,290	3,058,320	160,470
Small business tax amnesty	-	761	1,250	126
Taxes on payroll and workforce	13,440,000	1,040,287	12,475,597	965,167
Skills development levy	13,440,000	1,040,287	12,475,597	965,167
Taxes on property	11,476,739	952,758	10,487,061	807,519
Estate, inheritance and gift taxes				
Donations tax	122,559	13,442	112,752	22,358
Estate duty	1,236,927	73,985	1,101,505	39,531
Taxes on financial and capital transactions				
Securities transfer tax	4,065,723	343,081	3,784,262	325,625
Transfer duties	6,051,530	522,250	5,488,542	420,005
Taxes on goods and services	361,319,595	21,115,591	324,371,374	19,579,189
Value added tax	267,160,044	13,002,832	237,780,575	11,484,792
Domestic VAT	290,899,006	23,308,165	263,460,913	20,850,218
Import VAT	151,659,162	3,563,791	131,198,640	3,455,939
Refunds	175,398,124	13,869,124	156,878,978	12,821,365
Turnover tax for small businesses	17,541	219	17,461	174
Specific excise duties				
Beer	10,032,556	366,247	9,198,621	461,603
Traditional beer and traditional beer powder	8,554	352	9,159	779
Wine and other fermented beverages	2,507,571	131,542	2,259,457	131,810
Spirits	3,734,063	338,904	4,032,248	340,168
Cigarettes and cigarette tobaccos	12,223,953	2,468,256	10,910,866	1,976,666
Pipe tobacco and cigars	493,194	69,661	587,200	60,581
Petroleum products	941,653	73,406	960,151	76,414
Revenue from neighbouring countries	1,138,247	14,253	1,180,103	79,798
Ad valorem excise duties	2,622,603	539,523	1,988,562	375,890
General fuel levy	47,516,564	3,153,281	43,684,620	3,696,909
Taxes on use of goods and on permission to use goods or perform activities:				
Air departure tax	973,491	80,702	870,257	80,882
Plastic bag levy	233,258	220	169,136	314
Electricity levy	9,789,314	725,974	8,811,575	739,725
Incandescent light bulb levy	112,087	5,827	71,802	-
CO ₂ tax - motor vehicle emissions	1,684,160	144,394	1,712,728	71,001
Other				
Universal Service Fund	130,742	-	126,852	1,681
Taxes on international trade and transactions	50,463,020	1,713,704	44,819,902	1,468,305
Import duties				
Customs duties	43,795,686	1,581,251	40,124,744	1,283,974
Specific excise duties on imports	6,504,724	34,786	3,978,735	-
Other				
Miscellaneous customs and excise receipts	81,845	82,043	626,289	181,057
Diamond export duties	80,765	15,624	90,133	3,273
Other taxes	-	43	31,659	3
Stamp duties and fees	-	43	31,659	3
Unallocated tax revenue	-	(1,059)	(20,528)	982
Total tax revenue (gross)	993,650,032	54,999,185	899,848,881	48,869,446
Less: SACU payments	51,737,656	12,934,414	43,374,384	10,843,596
Total tax revenue (net of SACU payments)	941,912,376	42,064,771	856,474,497	38,025,850

Table 1 Revenue (continued pg 2)

R thousand	2014/15		2013/14	
	Budget estimate	April	Preliminary outcome	April
Departmental revenue	20,869,382	2,389,057	30,175,251	2,323,281
Sales of goods and services other than capital assets				
Sales by market establishments	52,859	3,872	48,379	3,880
Administrative fees	1,981,629	120,204	1,471,171	18,162
Other sales	655,436	57,682	555,638	48,645
Selling of scrap or waste and other used current goods:	31,163	800	15,987	2,053
Transfers received	174,635	(276)	240,643	7
Fines penalties and forfeits	1,257,552	20,124	1,458,519	69,453
Interest, dividends and rent on land				
Interest	2,594,621	917,453	2,575,391	243,183
Dividends	2,256,085	-	1,939,350	-
Rent on land	7,227,150	6,972	6,647,789	64,230
Of which:				
Mineral and petroleum royalties	7,166,790	4,604	6,539,026	28,154
Sales of capital assets	66,905	1,166	36,793	488
Financial transactions in assets and liabilities	4,571,347	925,172	15,185,591	1,873,179
Of which:				
National Revenue Fund receipts	8) 2,850,000	335,887	12,090,890	676,080
Total national government revenue	9) 962,781,758	44,453,828	886,649,748	40,349,131
Reconciliation to total net revenue and revenue collected on table 4				
Total national government revenue		44,453,828	886,649,748	40,349,131
Departmental revenue received but not yet paid to the National Revenue Fund		612,105	582,400	17,880
Revenue collected on behalf of the Provincial Authorities		36	2,586	40
Revenue collected on behalf of the Road Accident Fund (RAF)		1,687,960	19,961,766	1,371,115
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,141,272	14,957,404	1,115,202
Total net revenue		47,895,201	922,153,901	42,853,368
Cash balance National Revenue Fund		96,560	(56,319)	(326,223)
Provincial revenue collected by SARS and transferred by National Treasury for March		-	(2,563)	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,558,072)	(16,834,166)	(1,247,535)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,216,218)	(17,763,578)	(1,194,149)
Recovery of criminal assets added as part of cash revenue in table 4		91,193	95,138	6,274
Revenue collected according to table 4	10) 45,308,664	45,308,664	887,592,413	40,091,735

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 agreement.

8) For more detail see table 4.

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

10) Difference to Revenue collected to table 4 equals R75 000. This is presented by National Revenue Fund receipts for liquidation of SASRIA investments.