

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income, profits and capital gains	556,950,678	28,462,379	58,640,240	507,683,815	26,505,087	52,553,369
Income tax on persons and individuals:	335,943,993	25,207,608	52,068,822	309,898,398	23,306,307	47,173,389
Tax on corporate income						
Companies	198,935,012	837,001	1,274,144	177,417,159	340,013	982,489
Secondary tax on companies	19,249,861	57,403	97,496	910,959	69,791	128,114
Withholding tax on dividends	-	2,227,209	4,880,570	16,397,728	2,620,074	3,939,880
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2,821,812	132,896	318,187	3,058,320	169,414	329,884
Small business tax amnesty	-	262	1,023	1,250	(512)	(386)
Taxes on payroll and workforce	13,440,000	975,254	2,015,541	12,475,597	849,408	1,814,574
Skills development levy	13,440,000	975,254	2,015,541	12,475,597	849,408	1,814,574
Taxes on property	11,476,739	999,748	1,952,506	10,487,061	877,221	1,684,740
Estate, inheritance and gift taxes						
Donations tax	122,559	6,664	20,106	112,752	13,049	35,407
Estate duty	1,236,927	89,928	163,913	1,101,505	64,740	104,271
Taxes on financial and capital transactions:						
Securities transfer tax	4,065,723	326,926	670,007	3,784,262	320,018	645,643
Transfer duties	6,051,530	576,229	1,098,480	5,488,542	479,413	899,418
Taxes on goods and services	361,319,595	26,393,985	47,509,577	324,371,374	23,747,869	43,327,058
Value added tax	267,160,044	20,316,376	33,319,208	237,780,575	18,936,868	30,421,661
Domestic VAT	290,899,006	24,040,517	47,348,682	263,460,913	21,199,904	42,050,122
Import VAT	151,659,162	10,294,722	13,858,513	131,198,640	10,183,983	13,639,922
Refunds	175,398,124	14,018,863	27,887,987	156,878,978	12,447,018	25,268,383
Turnover tax for small businesses	17,541	313	532	17,461	242	416
Specific excise duties						
Beer	10,032,556	736,611	1,102,859	9,198,621	264,296	725,899
Traditional beer and traditional beer powder	1)	8,554	687	9,159	1,233	2,012
Wine and other fermented beverages:	2,507,571	170,714	302,256	2,259,457	37,267	169,077
Spirits	3,734,063	366,202	705,105	4,032,248	180,330	520,498
Cigarettes and cigarette tobacc	12,223,953	245,122	2,713,378	10,910,866	270,746	2,247,412
Pipe tobacco and cigars	493,194	36,203	105,864	587,200	39,571	100,152
Petroleum products	941,653	74,397	147,802	960,151	102,626	179,040
Revenue from neighbouring countries	1,138,247	-	14,253	1,180,103	-	79,798
Ad valorem excise duties	2,622,603	853	540,376	1,988,562	599	376,489
General fuel levy	47,516,564	3,578,396	6,731,677	43,684,620	3,003,757	6,700,666
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973,491	78,398	159,100	870,257	59,905	140,787
Plastic bag levy	233,258	749	968	169,136	56,699	57,013
Electricity levy	9,789,314	704,869	1,430,842	8,811,575	732,781	1,472,506
Incandescent light bulb levy	112,087	4,650	10,477	71,802	(3)	(3)
CO ₂ tax - motor vehicle emissions	1,684,160	76,640	221,034	1,712,728	60,305	131,307
Other						
Universal Service Fund	130,742	3,157	3,157	126,852	646	2,328
Taxes on international trade and transactions	50,463,020	3,073,502	4,787,207	44,819,902	3,764,434	5,232,738
Import duties						
Customs duties	43,795,686	2,824,810	4,406,061	40,124,744	3,205,069	4,489,043
Specific excise duties on imports	6,504,724	171,982	206,768	3,978,735	521,919	521,919
Other						
Miscellaneous customs and excise receipts:	81,845	75,648	157,691	626,289	33,813	214,870
Diamond export duties	80,765	1,063	16,687	90,133	3,634	6,906
Other taxes	-	37	79	31,659	(29)	(26)
Stamp duties and fees	-	37	79	31,659	(29)	(26)
Unallocated tax revenue	6)	(1,424)	(2,483)	(20,528)	22,887	23,869
Total tax revenue (gross)	993,650,032	59,903,481	114,902,667	899,848,881	55,766,875	104,636,322
Less: SACU payments	7)	51,737,656	12,934,414	43,374,384	-	10,843,596
Total tax revenue (net of SACU payments)	941,912,376	59,903,481	101,968,253	856,474,497	55,766,875	93,792,726
Departmental revenue	20,869,382	1,205,666	3,594,723	30,175,251	4,817,272	7,140,553
Sales of goods and services other than capital asset						
Sales by market establishments:	52,859	3,870	7,742	48,379	3,961	7,841
Administrative fees	1,981,629	245,639	365,844	1,471,171	225,574	243,735
Other sales	655,436	24,637	82,319	555,638	23,944	72,590
Selling of scrap or waste and other used current goods	31,163	1,074	1,874	15,987	1,467	3,519
Transfers received	174,635	535	259	240,643	349	356
Fines penalties and forfeits	1,257,552	37,073	57,196	1,458,519	55,822	125,275
Interest, dividends and rent on land						
Interest	2,594,621	139,546	1,057,000	2,575,391	432,749	675,933
Dividends	2,256,085	-	-	1,939,350	-	-
Rent on land	7,227,150	1,174	8,146	6,647,789	16,766	80,996
Of which:						
Mineral and petroleum royalties:	7,166,790	3,496	8,100	6,539,028	43,031	71,185
Sales of capital assets	66,905	2,009	3,175	36,793	189	678
Financial transactions in assets and liabilities:	4,571,347	750,109	2,011,168	15,185,591	4,056,450	5,929,629
Of which:						
National Revenue Fund receipts	8)	2,850,000	675,136	1,011,023	4,279,186	4,895,266
Total national government revenue	9)	962,781,758	61,109,147	105,562,975	886,649,748	100,933,278
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		61,109,147	105,562,975	886,649,748	60,584,147	100,933,278
Departmental revenue received but not yet paid to the National Revenue Fund		325	612,430	582,400	137,997	155,877
Revenue collected on behalf of the Provincial Authorities:		14	51	2,586	23	63
Revenue collected on behalf of the Road Accident Fund (RAF)		1,474,963	3,162,923	19,961,766	1,514,510	2,885,625
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,245,326	2,386,598	14,957,404	1,168,447	2,283,649
Total net revenue		63,829,776	111,724,977	922,153,901	63,405,125	106,258,493
Cash balance National Revenue Fund		59,538	156,098	(56,319)	386,546	60,323
Provincial revenue collected by SARS and transferred by National Treasury for March		(60)	(60)	(2,563)	(40)	(40)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,270,111)	(2,828,183)	(16,834,166)	-	(1,247,535)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,687,960)	(2,904,178)	(17,763,578)	(2,576,881)	(3,771,030)
Recovery of criminal assets added as part of cash revenue in table 4		38,297	129,490	95,138	2,057	8,331
Revenue collected according to table 4	10)	60,969,480	106,278,144	887,592,413	61,216,807	101,308,542

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 1.

9) Any negative amounts reflect refunds and reclassification of previous 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 investme