

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income, profits and capital gains	556 950 678	76 165 392	134 805 632	507 683 815	70 941 428	123 494 798
Income tax on persons and individuals	335 943 993	25 133 278	77 202 100	309 898 398	23 737 942	70 911 332
Tax on corporate income						
Companies	198 935 012	49 693 759	50 967 903	177 417 159	46 040 826	47 023 315
Secondary tax on companies	19 249 861	91 424	188 920	910 959	56 564	184 679
Withholding tax on dividends	-	1 019 663	5 900 233	16 397 728	864 041	4 803 920
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2 821 812	227 051	545 238	3 058 320	242 097	571 980
Small business tax amnesty	-	216	1 239	-	(42)	(428)
Taxes on payroll and workforce	13 440 000	1 019 203	3 034 744	12 475 597	1 006 410	2 820 984
Skills development levy	13 440 000	1 019 203	3 034 744	12 475 597	1 006 410	2 820 984
Taxes on property	11 476 739	985 687	2 938 193	10 487 061	1 014 002	2 698 742
Estate, inheritance and gift taxes						
Donations tax	122 559	10 930	31 036	112 752	3 045	38 452
Estate duty	1 236 927	96 846	260 759	1 101 505	205 189	309 461
Taxes on financial and capital transactions						
Securities transfer tax	4 065 723	327 389	997 396	3 784 262	361 582	1 007 225
Transfer duties	6 051 530	550 522	1 649 002	5 488 542	444 186	1 343 604
Taxes on goods and services	361 319 595	25 144 782	72 654 359	324 371 374	23 365 895	66 692 952
Value added tax	267 160 044	18 537 521	51 856 730	237 780 575	16 688 556	47 110 217
Domestic VAT	290 899 006	21 632 660	68 981 342	263 460 913	19 513 809	61 563 930
Import VAT	151 659 162	10 211 167	24 069 680	131 198 640	10 037 054	23 676 976
Refunds	175 398 124	13 306 306	41 194 292	156 878 978	12 862 307	38 130 690
Turnover tax for small businesses	17 541	92	624	17 461	8 236	8 652
Specific excise duties						
Beer	10 032 556	796 363	1 899 222	9 198 621	940 791	1 666 690
Traditional beer and traditional beer powder	1) 8 554	320	1 008	9 159	643	2 655
Wine and other fermented beverages	2 507 571	170 128	472 384	2 259 457	260 756	429 834
Spirits	3 734 063	484 968	1 190 073	4 032 248	185 668	706 162
Cigarettes and cigarette tobacco	12 223 953	559 257	3 272 635	10 910 866	368 738	2 616 150
Pipe tobacco and cigars	493 194	30 410	136 274	587 200	51 612	151 764
Petroleum products	2) 941 653	68 175	215 978	960 151	44 959	223 999
Revenue from neighbouring countries	3) 1 138 247	164 552	178 805	1 180 103	206 268	286 065
Ad valorem excise duties	2 622 803	164	540 540	1 988 562	2 479	378 968
General fuel levy	4) 47 516 564	3 397 589	10 129 266	43 684 620	3 603 266	10 303 934
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973 491	67 817	226 917	870 257	79 635	220 422
Plastic bag levy	233 258	37 917	38 885	169 136	54 944	111 957
Electricity levy	9 789 314	745 504	2 176 346	8 811 575	764 333	2 236 838
Incandescent light bulb levy	112 087	7 594	18 071	71 802	-	(3)
CO ₂ tax - motor vehicle emissions	1 684 160	76 201	297 235	1 712 728	105 013	236 320
Other						
Universal Service Fund	130 742	208	3 366	126 852	-	2 328
Taxes on international trade and transactions	50 463 020	3 002 121	7 789 328	44 819 902	2 962 817	8 195 555
Import duties						
Customs duties	43 795 686	2 712 243	7 118 304	40 124 744	2 477 733	6 966 776
Specific excise duties on imports	6 504 724	252 919	459 686	3 978 735	489 686	1 011 604
Other						
Miscellaneous customs and excise receipts	5) 81 845	36 021	193 712	626 289	(4 602)	210 268
Diamond export duties	80 765	939	17 626	90 133	-	6 906
Other taxes	-	(72)	7	31 659	9	(17)
Stamp duties and fees	-	(72)	7	31 659	9	(17)
Unallocated tax revenue	6)	(5 481)	(7 963)	(20 528)	7 501	31 371
Total tax revenue (gross)	993 650 032	106 311 633	221 214 299	899 848 881	99 298 062	203 934 385
Less: SACU payments	7)	51 737 656	-	12 934 414	-	10 843 596
Total tax revenue (net of SACU payments)	941 912 376	106 311 633	208 279 885	886 474 497	99 298 062	193 090 789
Departmental revenue	20 869 382	6 712 069	10 306 792	30 175 251	3 634 246	10 811 599
Sales of goods and services other than capital assets						
Sales by market establishments	52 859	3 989	11 731	48 379	4 089	11 930
Administrative fees	1 981 629	30 539	396 383	1 471 171	190 300	434 036
Other sales	655 436	27 545	109 864	555 638	93 958	201 704
Selling of scrap or waste and other used current goods	31 163	608	2 482	15 987	1 186	4 860
Transfers received	174 635	480	739	240 643	1 339	1 694
Fines penalties and forfeits	1 257 552	21 297	78 493	1 458 519	25 819	151 164
Interest, dividends and rent on land						
Interest	2 594 621	113 679	1 170 679	2 575 391	111 363	787 471
Dividends	2 256 085	-	-	1 939 350	-	-
Rent on land	7 227 150	2 874 197	2 882 344	6 647 789	2 821 232	2 902 228
Of which:						
Mineral and petroleum royalties	7 166 790	2 872 246	2 880 345	6 539 028	2 818 876	2 890 062
Sales of capital assets	66 905	3 009	6 184	36 793	397	1 075
Financial transactions in assets and liabilities	4 571 347	3 636 726	5 647 894	15 185 591	384 564	6 315 437
Of which:						
National Revenue Fund receipts	8) 2 850 000	3 557 596	4 568 619	12 090 899	351 568	5 246 834
Total national government revenue	9)	962 781 758	113 023 702	218 586 677	102 932 308	203 902 388
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		113 023 702	218 586 677	886 649 748	102 932 308	203 902 388
Departmental revenue received but not yet paid to the National Revenue Fund		305 031	917 461	582 400	65 042	184 118
Revenue collected on behalf of the Provincial Authorities		33	84	2 586	32	95
Revenue collected on behalf of the Road Accident Fund (RAF)		1 722 097	4 885 020	19 961 766	1 560 208	4 445 834
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 245 624	3 632 222	14 957 404	1 251 709	3 535 359
Total net revenue		116 296 488	228 021 465	922 153 901	105 809 301	212 067 794
Cash balance National Revenue Fund		(107 727)	48 371	(56 319)	268 811	329 134
Provincial revenue collected by SARS and transferred by National Treasury for March		(14)	(74)	(2 563)	-	(40)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 290 462)	(4 118 645)	(16 834 166)	-	(1 247 535)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 474 963)	(4 379 141)	(17 763 578)	(2 736 638)	(6 507 668)
Recovery of criminal assets added as part of cash revenue in table 4		1 697	131 187	95 138	37 573	45 904
Revenue collected according to table 4	10)	113 425 019	219 703 163	887 592 413	103 379 047	204 887 589

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 agreements

8) For more detail see table 5

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 investment