

Table 1 Revenue

R thousand	2014/15					
	Budget estimate	April	May	June	July	Year to date
Taxes on income, profits and capital gains	556,950,678	30,177,861	28,462,379	76,165,392	24,553,837	159,359,469
Income tax on persons and individuals	335,943,993	26,861,214		25,207,608	22,100,118	99,302,218
Tax on corporate income						
Companies	198,935,012	437,142	837,001	49,693,759	926,213	51,894,116
Secondary tax on companies	19,249,861	40,093	57,403	91,424	53,340	242,261
Withholding tax on dividends	-	2,653,360	2,227,209	1,019,663	1,296,440	7,196,673
Other						
Interest on overdue income tax	2,821,812	185,290	132,896	227,051	177,474	722,711
Small business tax amnesty	-	761	262	216	252	1,491
Taxes on payroll and workforce	13,440,000	1,040,287	975,254	1,019,203	1,008,754	4,043,498
Skills development levy	13,440,000	1,040,287	975,254	1,019,203	1,008,754	4,043,498
Taxes on property	11,476,739	952,758	999,748	985,687	939,870	3,878,063
Estate, inheritance and gift taxes						
Donations tax	122,559	13,442	6,664	10,930	6,411	37,447
Estate duty	1,236,927	73,985	89,928	96,846	77,022	337,781
Taxes on financial and capital transactions						
Securities transfer tax	4,065,723	343,081	326,926	327,389	278,458	1,275,855
Transfer duties	6,051,530	522,250	576,229	550,522	577,978	2,226,980
Taxes on goods and services	361,319,595	21,115,591	26,393,985	25,144,782	28,696,923	101,351,281
Value added tax	267,160,044	13,002,832	20,316,376	18,537,521	20,838,687	72,695,417
Domestic VAT	290,899,006	23,308,165	24,040,517	21,632,660	24,155,631	93,136,973
Import VAT	151,659,162	3,563,791	10,294,722	10,211,167	11,132,518	35,202,198
Refunds	175,398,124	13,869,124	14,018,863	13,306,306	14,449,462	55,643,754
Turnover tax for small businesses	17,541	219	313	92	165	789
Specific excise duties						
Beer	10,032,556	366,247	736,611	796,363	789,944	2,689,166
Traditional beer and traditional beer powder	8,554	352	335	320	338	1,346
Wine and other fermented beverages	2,507,571	131,542	170,714	170,128	164,713	637,098
Spirits	3,734,063	338,904	366,202	484,968	430,699	1,620,772
Cigarettes and cigarette tobacco	12,223,953	2,468,256	245,122	559,257	811,208	4,083,843
Pipe tobacco and cigars	493,194	69,661	36,203	30,410	50,341	186,615
Petroleum products	941,653	73,406	74,397	68,175	77,281	293,258
Revenue from neighbouring countries	1,138,247	14,253	-	164,552	20,559	199,364
Ad valorem excise duties	2,622,603	539,523	853	164	692,773	1,233,314
General fuel levy	47,516,564	3,153,281	3,578,396	3,397,589	3,791,914	13,921,180
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973,491	80,702	78,398	67,817	71,364	298,281
Plastic bag levy	233,258	220	749	37,917	3,157	42,043
Electricity levy	9,789,314	725,974	704,869	745,504	738,761	2,915,108
Incandescent light bulb levy	112,087	5,827	4,660	7,594	5,431	23,501
CO ₂ tax - motor vehicle emissions	1,684,160	144,394	76,640	76,201	209,566	506,801
Other						
Universal Service Fund	130,742	-	3,157	208	20	3,386
Taxes on international trade and transactions	50,463,020	1,713,704	3,073,502	3,002,121	3,542,485	11,331,813
Import duties						
Customs duties	43,795,686	1,581,251	2,824,810	2,712,243	3,200,330	10,318,634
Specific excise duties on imports	6,504,724	34,786	171,982	252,919	303,878	763,564
Other						
Miscellaneous customs and excise receipts	81,845	82,043	75,648	36,021	37,278	230,990
Diamond export duties	80,765	15,624	1,063	939	999	18,624
Other taxes	-	43	37	(72)	(508)	(500)
Stamp duties and fees	-	43	37	(72)	(508)	(500)
Unallocated tax revenue	6)	(1,059)	(1,424)	(5,481)	(8,741)	(16,704)
Total tax revenue (gross)	993,650,032	54,999,185	59,903,481	106,311,633	58,732,619	279,946,918
Less: SACU payments	7)	51,737,656	12,934,414	-	12,934,414	25,868,828
Total tax revenue (net of SACU payments)	941,912,376	42,064,771	59,903,481	106,311,633	45,798,205	254,078,090
Departmental revenue	20,869,382	2,389,057	1,205,666	6,712,069	1,462,532	11,769,324
Sales of goods and services other than capital assets						
Sales by market establishments	52,859	3,872	3,870	3,989	4,022	15,753
Administrative fees	1,981,629	120,204	245,639	30,539	(328,905)	67,477
Other sales	655,436	57,882	24,637	27,545	22,996	132,861
Selling of scrap or waste and other used current goods	31,163	800	1,074	608	1,555	4,037
Transfers received	174,635	(276)	535	480	(538)	201
Fines penalties and forfeits	1,257,552	20,124	37,073	21,297	207,534	286,028
Interest, dividends and rent on land						
Interest	2,594,621	917,453	139,546	113,679	108,077	1,278,756
Dividends	2,256,085	-	-	-	890,298	890,298
Rent on land	7,227,150	6,972	1,174	2,874,197	67,555	2,949,899
Of which:						
Mineral and petroleum royalties	7,166,790	4,604	3,496	2,872,246	65,715	2,946,060
Sales of capital assets	66,905	1,166	2,009	3,009	1,646	7,831
Financial transactions in assets and liabilities	4,571,347	1,261,059	750,109	3,636,726	488,290	6,136,184
Of which:						
National Revenue Fund receipts	2,850,000	335,887	675,136	3,557,596	435,286	5,003,905
Total national government revenue	9)	962,781,758	44,453,828	61,109,147	113,023,702	47,260,737
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		44,453,828	61,109,147	113,023,702	47,260,737	265,847,414
Departmental revenue received but not yet paid to the National Revenue Fund		612,105	325	305,031	335,642	1,253,103
Revenue collected on behalf of the Provincial Authorities		36	14	33	40	124
Revenue collected on behalf of the Road Accident Fund (RAF)		1,687,960	1,474,963	1,722,097	1,738,756	6,623,777
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,141,272	1,245,326	1,245,624	1,245,766	4,877,988
Total net revenue		47,895,201	63,829,776	116,296,488	50,580,939	278,602,404
Cash balance National Revenue Fund		96,560	59,538	(107,727)	(15,713)	32,658
Provincial revenue collected by SARS and transferred by National Treasury for March		-	(60)	(14)	(33)	(107)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,558,072)	(1,270,111)	(1,290,462)	(1,722,097)	(5,840,742)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,216,218)	(1,687,960)	(1,474,963)	(1,223,978)	(5,603,119)
Recovery of criminal assets added as part of cash revenue in table 4		91,193	38,297	1,697	1,234	132,421
Revenue collected according to table 4	10)	45,308,664	60,969,480	113,425,019	47,620,352	267,323,515

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