

Table 1 Revenue

R thousand	2014/15						
	Budget estimate	April	May	June	July	August	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	48 950 207	208 309 676
Income tax on persons and individuals	335 943 993	26 861 214	25 207 608	25 133 278	22 100 118	31 144 742	130 446 960
Tax on corporate income							
Companies	198 935 012	437 142	837 001	49 693 759	926 213	16 565 840	68 459 956
Secondary tax on companies	19 249 861	40 093	57 403	91 424	53 340	49 489	291 750
Withholding tax on dividends	-	2 653 360	2 227 209	1 019 663	1 296 440	1 027 341	8 224 014
Other							
Interest on overdue income tax	2 821 812	185 290	132 896	227 051	177 474	162 390	885 101
Small business tax amnesty	-	761	262	216	252	404	1 895
Taxes on payroll and workforce	13 440 000	1 040 287	975 254	1 019 203	1 008 754	1 182 759	5 226 257
Skills development levy	13 440 000	1 040 287	975 254	1 019 203	1 008 754	1 182 759	5 226 257
Taxes on property	11 476 739	952 758	999 748	985 687	939 870	1 092 740	4 970 802
Estate, inheritance and gift taxes							
Donations tax	122 559	13 442	6 664	10 930	6 411	30 429	67 877
Estate duty	1 236 927	73 985	89 928	96 846	77 022	119 230	457 011
Taxes on financial and capital transactions							
Securities transfer tax	4 065 723	343 081	326 926	327 389	278 458	380 050	1 655 905
Transfer duties	6 051 530	522 250	576 229	550 522	577 978	563 030	2 790 009
Taxes on goods and services	361 319 595	21 115 591	26 393 985	25 144 782	28 696 923	27 597 079	128 948 360
Value added tax	267 160 044	13 002 832	20 316 376	18 537 521	20 838 687	20 477 925	93 173 342
Domestic VAT	290 899 006	23 308 165	24 040 517	21 632 660	24 155 631	22 841 203	115 978 176
Import VAT	151 659 162	3 563 791	10 294 722	10 211 167	11 132 518	11 506 042	46 708 240
Refunds	175 398 124	13 869 124	14 018 863	13 306 306	14 449 462	13 869 320	69 513 074
Turnover tax for small businesses	17 541	219	313	92	165	5 606	6 395
Specific excise duties							
Beer	10 032 556	366 247	736 611	796 363	789 944	763 473	3 452 639
Traditional beer and traditional beer powder	8 554	352	335	320	338	367	1 713
Wine and other fermented beverages	2 507 571	131 542	170 714	170 128	164 713	81 213	718 310
Spirits	3 734 063	338 904	366 202	484 968	430 699	46 649	1 667 421
Cigarettes and cigarette tobacco	12 223 953	2 468 256	245 122	559 257	811 208	961 357	5 045 200
Pipe tobacco and cigars	493 194	69 661	36 203	30 410	50 341	24 560	211 175
Petroleum products	941 653	73 406	74 397	68 175	77 281	79 468	372 726
Revenue from neighbouring countries	1 138 247	14 253	-	164 552	20 559	(2 253)	197 111
Ad valorem excise duties	2 622 603	539 523	853	164	692 773	16 074	1 249 388
General fuel levy	47 516 564	3 153 281	3 578 396	3 397 589	3 791 914	4 211 956	18 133 136
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	70 051	368 332
Plastic bag levy	233 258	220	749	37 917	3 157	291	42 334
Electricity levy	9 789 314	725 974	704 869	745 504	738 761	765 047	3 680 155
Incandescent light bulb levy	112 087	5 827	4 650	7 594	5 431	11 038	34 539
CO ₂ tax - motor vehicle emissions	1 684 160	144 394	76 640	76 201	209 566	84 257	591 058
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	3 368 329	14 700 142
Import duties							
Customs duties	43 795 686	1 581 251	2 824 810	2 712 243	3 200 330	3 181 861	13 500 495
Specific excise duties on imports	6 504 724	34 786	171 982	252 919	303 878	192 029	955 593
Other							
Miscellaneous customs and excise receipts	81 845	82 043	75 648	36 021	37 278	(6 095)	224 894
Diamond export duties	80 765	15 624	1 063	939	999	535	19 160
Other taxes	-	43	37	(72)	(508)	14	(486)
Stamp duties and fees	-	43	37	(72)	(508)	14	(486)
Unallocated tax revenue	-	(1 059)	(1 424)	(5 481)	(8 741)	(290)	(16 995)
Total tax revenue (gross)	993 650 032	54 999 185	59 903 481	106 311 633	58 732 619	82 190 838	362 137 756
Less: SACU payments	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	82 190 838	336 268 928
Departmental revenue	20 869 382	2 389 057	1 205 666	6 712 069	1 462 532	1 003 707	12 773 031
Sales of goods and services other than capital assets							
Sales by market establishments	52 859	3 872	3 870	3 989	4 022	4 077	19 830
Administrative fees	1 981 629	120 204	245 639	30 539	(328 905)	17 708	85 186
Other sales	655 436	57 682	24 637	27 545	22 996	21 316	154 177
Selling of scrap or waste and other used current goods	31 163	800	1 074	608	1 555	4 052	8 088
Transfers received	174 635	(276)	535	480	(538)	791	992
Fines penalties and forfeits	1 257 552	20 124	37 073	21 297	207 534	250 832	536 859
Interest, dividends and rent on land							
Interest	2 594 621	917 453	139 546	113 679	108 077	215 415	1 494 171
Dividends	2 256 085	-	-	-	890 298	-	890 298
Rent on land	7 227 150	6 972	1 174	2 874 197	67 555	94 684	3 044 582
Of which:							
Mineral and petroleum royalties	7 166 790	4 604	3 496	2 872 246	65 715	85 418	3 031 478
Sales of capital assets	66 905	1 166	2 009	3 009	1 646	3 106	10 937
Financial transactions in assets and liabilities	4 571 347	1 261 059	750 109	3 636 726	488 290	391 725	6 527 910
Of which:							
National Revenue Fund receipts	2 850 000	335 887	675 136	3 557 596	435 286	318 928	5 322 833
Total national government revenue	962 781 758	44 453 828	61 109 147	113 023 702	47 260 737	83 194 545	349 041 959
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	83 194 545	349 041 959
Departmental revenue received but not yet paid to the National Revenue Fund		612 105	325	305 031	335 642	75 213	1 328 316
Revenue collected on behalf of the Provincial Authorities		36	14	33	40	28	152
Revenue collected on behalf of the Road Accident Fund (RAF)		1 687 960	1 474 963	1 722 097	1 738 756	1 705 683	8 329 460
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 141 272	1 245 326	1 245 624	1 245 766	1 317 099	6 195 086
Total net revenue		47 895 201	63 829 776	116 296 488	50 580 939	86 292 566	364 894 971
Cash balance National Revenue Fund		96 560	59 538	(107 727)	(15 713)	117 108	149 766
Provincial revenue collected by SARS and transferred by National Treasury for March		-	(60)	(14)	(33)	(40)	(147)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 558 072)	(1 270 111)	(1 290 462)	(1 722 097)	(1 301 630)	(7 142 372)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 216 218)	(1 687 960)	(1 474 963)	(1 223 978)	(1 738 756)	(7 341 875)
Recovery of criminal assets added as part of cash revenue in table 4		91 193	38 297	1 697	1 234	2 929	135 350
Revenue collected according to table 4		45 308 664	60 969 480	113 425 019	47 620 352	83 372 177	350 695 693

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