

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>556 950 678</b>	<b>48 950 207</b>	<b>208 309 676</b>	<b>507 683 815</b>	<b>42 948 990</b>	<b>188 442 259</b>
Income tax on persons and individuals	335 943 993	31 144 742	130 446 960	309 898 398	27 828 894	118 414 321
Tax on corporate income						
Companies	198 935 012	16 565 840	68 459 956	177 417 159	13 937 628	62 119 899
Secondary tax on companies	19 249 861	49 489	291 750	910 959	47 578	319 639
Withholding tax on dividends	-	1 027 341	8 224 014	16 397 728	980 975	6 711 942
Other						
Interest on overdue income tax	2 821 812	162 390	885 101	3 058 320	153 882	876 807
Small business tax amnesty	-	404	1 895	1 250	33	(349)
<b>Taxes on payroll and workforce</b>	<b>13 440 000</b>	<b>1 182 759</b>	<b>5 226 257</b>	<b>12 475 597</b>	<b>1 097 343</b>	<b>4 888 184</b>
Skills development levy	13 440 000	1 182 759	5 226 257	12 475 597	1 097 343	4 888 184
<b>Taxes on property</b>	<b>11 476 739</b>	<b>1 092 740</b>	<b>4 970 802</b>	<b>10 487 061</b>	<b>775 334</b>	<b>4 350 229</b>
Estate, inheritance and gift taxes						
Donations tax	122 559	30 429	67 877	112 752	2 461	46 684
Estate duty	1 236 927	119 230	457 011	1 101 505	59 114	423 060
Taxes on financial and capital transactions						
Securities transfer tax	4 065 723	380 050	1 655 905	3 784 262	259 727	1 618 945
Transfer duties	6 051 530	563 030	2 790 009	5 488 542	454 033	2 261 539
<b>Taxes on goods and services</b>	<b>361 319 595</b>	<b>27 597 079</b>	<b>128 948 360</b>	<b>324 371 374</b>	<b>27 216 781</b>	<b>120 943 504</b>
Value added tax	267 160 044	20 477 925	93 173 342	237 780 575	20 860 217	87 076 911
Domestic VAT	290 899 006	22 841 203	115 978 176	263 460 913	21 446 100	105 231 149
Import VAT	151 659 162	11 506 042	46 708 240	131 198 640	12 711 709	46 800 681
Refunds	175 398 124	13 869 320	69 513 074	156 878 978	13 297 592	64 954 919
Turnover tax for small businesses	17 541	5 606	6 395	17 461	5 988	7 070
Specific excise duties						
Beer	10 032 556	763 473	3 452 639	9 198 621	698 369	3 032 130
Traditional beer and traditional beer powder	1) 8 554	367	1 713	9 159	346	3 959
Wine and other fermented beverages	2 507 571	81 213	718 310	2 259 457	13 682	663 024
Spirits	3 734 063	46 649	1 667 421	4 032 248	136 588	1 163 330
Cigarettes and cigarette tobacco	12 223 953	961 357	5 045 200	10 910 866	1 015 975	4 396 908
Pipe tobacco and cigars	493 194	24 560	211 175	587 200	43 777	238 628
Petroleum products	2) 941 653	79 468	372 726	960 151	79 176	370 644
Revenue from neighbouring countries	3) 1 138 247	(2 253)	197 111	1 180 103	152 923	438 989
Ad valorem excise duties	2 622 603	16 074	1 249 388	1 988 562	(26 338)	1 026 574
General fuel levy	4) 47 516 564	4 211 956	18 133 136	43 684 620	3 228 046	17 510 791
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973 491	70 051	368 332	870 257	65 242	357 455
Plastic bag levy	233 258	291	42 334	169 136	93	113 031
Electricity levy	9 789 314	765 047	3 680 155	8 811 575	826 794	3 904 473
Incandescent light bulb levy	112 087	11 038	34 539	71 802	73	70
CO <sub>2</sub> tax - motor vehicle emissions	1 684 160	84 257	591 058	1 712 728	114 840	634 929
Other						
Universal Service Fund	130 742	-	3 386	126 852	989	4 586
<b>Taxes on international trade and transactions</b>	<b>50 463 020</b>	<b>3 368 329</b>	<b>14 700 142</b>	<b>44 819 902</b>	<b>3 034 473</b>	<b>15 680 525</b>
Import duties						
Customs duties	43 795 686	3 181 861	13 500 495	40 124 744	2 985 014	13 466 173
Specific excise duties on imports	6 504 724	192 029	955 593	3 978 735	823	1 934 044
Other						
Miscellaneous customs and excise receipts	5) 81 845	(6 095)	224 894	626 289	52 270	271 376
Diamond export duties	80 765	535	19 160	90 133	(3 634)	8 932
<b>Other taxes</b>	<b>-</b>	<b>14</b>	<b>(486)</b>	<b>31 659</b>	<b>14</b>	<b>(2 018)</b>
Stamp duties and fees	-	14	(486)	31 659	14	(2 018)
<b>Unallocated tax revenue</b>	<b>6) -</b>	<b>(290)</b>	<b>(16 995)</b>	<b>(20 528)</b>	<b>(3 757)</b>	<b>18 386</b>
<b>Total tax revenue (gross)</b>	<b>993 650 032</b>	<b>82 190 838</b>	<b>362 137 756</b>	<b>899 848 881</b>	<b>75 069 177</b>	<b>334 321 068</b>
<b>Less: SACU payments</b>	<b>7) 51 737 656</b>	<b>-</b>	<b>25 868 828</b>	<b>43 374 384</b>	<b>-</b>	<b>21 687 192</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>941 912 376</b>	<b>82 190 838</b>	<b>336 268 928</b>	<b>856 474 497</b>	<b>75 069 177</b>	<b>312 633 876</b>
<b>Departmental revenue</b>	<b>20 869 382</b>	<b>1 003 707</b>	<b>12 773 031</b>	<b>30 175 251</b>	<b>1 700 080</b>	<b>13 933 596</b>
Sales of goods and services other than capital assets						
Sales by market establishments	52 859	4 077	19 830	48 379	4 037	19 901
Administrative fees	1 981 629	17 708	85 186	1 471 171	60 965	747 188
Other sales	655 436	21 316	154 177	555 638	124 612	355 343
Selling of scrap or waste and other used current goods	31 163	4 052	8 088	15 987	1 103	8 118
Transfers received	174 635	791	992	240 643	194 124	235 217
Fines penalties and forfeits	1 257 552	250 832	536 859	1 458 519	57 834	247 042
Interest, dividends and rent on land						
Interest	2 594 621	215 415	1 494 171	2 575 391	169 538	1 075 757
Dividends	2 256 085	-	890 298	1 939 350	-	890 298
Rent on land	7 227 150	94 684	3 044 582	6 647 789	52 225	2 961 489
Of which:						
Mineral and petroleum royalties	7 166 790	85 418	3 031 478	6 539 028	42 994	2 943 030
Sales of capital assets	66 905	3 106	10 937	36 793	1 067	3 639
Financial transactions in assets and liabilities	4 571 347	391 725	6 527 910	15 185 591	1 034 576	7 389 604
Of which:						
National Revenue Fund receipts	8) 2 850 000	318 928	5 322 833	12 090 899	734 160	6 488 237
<b>Total national government revenue</b>	<b>9) 962 781 758</b>	<b>83 194 545</b>	<b>349 041 959</b>	<b>886 649 748</b>	<b>76 769 258</b>	<b>326 567 471</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>83 194 545</b>	<b>349 041 959</b>	<b>886 649 748</b>	<b>76 769 258</b>	<b>326 567 471</b>
Departmental revenue received but not yet paid to the National Revenue Fund		75 213	1 328 316	582 400	(46 318)	702 171
Revenue collected on behalf of the Provincial Authorities		28	152	2 586	26	149
Revenue collected on behalf of the Road Accident Fund (RAF)		1 705 683	8 329 460	19 961 766	1 732 407	7 864 689
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 317 099	6 195 086	14 957 404	1 279 659	5 999 829
<b>Total net revenue</b>		<b>86 292 566</b>	<b>364 894 971</b>	<b>922 153 901</b>	<b>79 735 032</b>	<b>341 134 310</b>
Cash balance National Revenue Fund		117 108	149 766	(56 319)	666 731	336 051
Provincial revenue collected by SARS and transferred by National Treasury for March		(40)	(147)	(2 563)	(27)	(122)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 301 630)	(7 142 372)	(16 834 166)	(1 686 448)	(4 494 192)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 738 756)	(7 341 875)	(17 763 578)	(1 234 172)	(8 961 136)
Recovery of criminal assets added as part of cash revenue in table 4		2 929	135 350	95 138	4 785	54 067
<b>Revenue collected according to table 4</b>		<b>83 372 177</b>	<b>350 695 693</b>	<b>887 592 413</b>	<b>77 485 901</b>	<b>328 068 978</b>

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