

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>556 950 678</b>	<b>47 380 636</b>	<b>255 690 313</b>	<b>507 759 154</b>	<b>44 646 897</b>	<b>233 089 155</b>
Income tax on persons and individuals	335 943 993	26 970 938	157 417 898	309 931 176	24 610 287	143 024 608
Tax on corporate income						
Companies	198 935 012	19 058 831	87 518 787	177 459 617	18 855 607	80 975 506
Secondary tax on companies	19 249 861	43 865	335 615	910 985	72 605	392 244
Withholding tax on dividends	-	1 009 314	9 233 327	16 397 805	723 930	7 435 872
Other						
Interest on overdue income tax	2 821 812	297 635	1 182 736	3 058 321	384 295	1 261 102
Small business tax amnesty	-	53	1 948	1 250	173	(176)
<b>Taxes on payroll and workforce</b>	<b>13 440 000</b>	<b>1 154 798</b>	<b>6 381 054</b>	<b>12 475 597</b>	<b>1 022 246</b>	<b>5 910 430</b>
Skills development levy	13 440 000	1 154 798	6 381 054	12 475 597	1 022 246	5 910 430
<b>Taxes on property</b>	<b>11 476 739</b>	<b>990 284</b>	<b>5 961 087</b>	<b>10 487 061</b>	<b>796 307</b>	<b>5 146 536</b>
Estate, inheritance and gift taxes						
Donations tax	122 559	43 372	111 249	112 752	7 746	54 430
Estate duty	1 236 927	97 225	554 236	1 101 505	63 575	486 635
Taxes on financial and capital transactions						
Securities transfer tax	4 065 723	293 087	1 948 992	3 784 262	283 115	1 902 061
Transfer duties	6 051 530	556 600	3 346 610	5 488 542	441 871	2 703 410
<b>Taxes on goods and services</b>	<b>361 319 595</b>	<b>31 086 673</b>	<b>160 035 033</b>	<b>324 548 175</b>	<b>27 017 657</b>	<b>147 961 161</b>
Value added tax	267 160 044	24 102 916	117 276 258	237 666 579	20 789 698	107 866 609
Domestic VAT	290 899 006	24 301 163	140 279 339	263 460 913	22 214 815	127 445 963
Import VAT	151 659 162	12 189 026	58 897 266	131 084 644	11 376 287	58 176 969
Refunds	175 398 124	12 387 272	81 900 346	156 878 978	12 801 403	77 756 322
Turnover tax for small businesses	17 541	1 471	7 865	17 461	823	7 893
Specific excise duties						
Beer	10 032 556	830 242	4 282 881	9 177 266	712 196	3 744 326
Traditional beer and traditional beer powder	8 554	296	2 008	8 945	1 850	5 810
Wine and other fermented beverages	2 507 571	128 478	846 789	2 263 439	183 986	847 010
Spirits	3 734 063	228 369	1 895 789	4 007 480	215 637	1 378 967
Cigarettes and cigarette tobacco	12 223 953	945 324	5 990 525	10 910 866	80 220	4 477 128
Pipe tobacco and cigars	493 194	52 034	263 210	546 048	15 927	254 555
Petroleum products	941 653	80 219	452 945	945 323	82 668	453 311
Revenue from neighbouring countries	1 138 247	71 201	268 312	1 180 103	186 838	625 827
Ad valorem excise duties	2 622 603	523	1 249 911	2 363 310	9	1 026 583
General fuel levy	47 516 564	3 679 322	21 812 459	43 684 654	3 748 469	21 259 260
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973 491	81 288	449 620	878 697	72 895	430 350
Plastic bag levy	233 258	30 416	72 750	169 243	37 851	150 882
Electricity levy	9 789 314	750 902	4 431 057	8 818 930	764 940	4 669 413
Incandescent light bulb levy	112 087	8 331	42 871	71 802	9 911	9 981
CO <sub>2</sub> tax - motor vehicle emissions	1 684 160	95 341	686 399	1 711 179	113 118	748 047
Other						
Universal Service Fund	130 742	-	3 386	126 852	621	5 207
<b>Taxes on international trade and transactions</b>	<b>50 463 020</b>	<b>3 745 300</b>	<b>18 445 441</b>	<b>44 732 170</b>	<b>3 383 757</b>	<b>19 064 283</b>
Import duties						
Customs duties	43 795 686	3 325 251	16 825 746	40 835 211	3 251 576	16 717 749
Specific excise duties on imports	6 504 724	296 795	1 252 388	3 343 518	83 804	2 017 848
Other						
Miscellaneous customs and excise receipts	81 845	92 829	317 724	460 036	10 053	281 430
Diamond export duties	80 765	30 424	49 583	93 406	38 324	47 257
<b>Other taxes</b>	<b>-</b>	<b>96</b>	<b>(390)</b>	<b>31 659</b>	<b>43</b>	<b>(1 975)</b>
Stamp duties and fees	-	96	(390)	31 659	43	(1 975)
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>733</b>	<b>(16 263)</b>	<b>(19 097)</b>	<b>(14 266)</b>	<b>4 121</b>
<b>Total tax revenue (gross)</b>	<b>993 650 032</b>	<b>84 358 520</b>	<b>446 496 275</b>	<b>900 014 720</b>	<b>76 852 642</b>	<b>411 173 710</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>51 737 656</b>	<b>-</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>84 358 520</b>	<b>420 627 447</b>	<b>856 640 336</b>	<b>76 852 642</b>	<b>389 486 518</b>
<b>Departmental revenue</b>	<b>20 869 382</b>	<b>1 233 510</b>	<b>14 170 229</b>	<b>29 423 662</b>	<b>1 646 148</b>	<b>16 086 987</b>
Sales of goods and services other than capital assets						
Sales by market establishments	52 859	4 025	23 874	49 667	4 176	20 078
Administrative fees	1 981 629	47 992	133 182	908 796	26 269	773 457
Other sales	655 436	27 064	277 605	695 884	43 367	398 710
Selling of scrap or waste and other used current goods	31 163	4 588	12 903	16 641	1 798	9 916
Transfers received	174 635	72	58 786	459 839	2 228	237 445
Fines penalties and forfeits	1 257 552	178 835	716 192	1 466 193	615 569	862 611
Interest, dividends and rent on land						
Interest	2 594 621	161 716	1 656 837	2 584 722	110 463	1 186 219
Dividends	2 256 085	-	890 298	1 939 350	73 933	964 231
Rent on land	7 227 150	85 391	3 133 469	6 547 952	95 858	3 057 347
Of which:						
Mineral and petroleum royalties	7 166 790	80 551	3 112 028	6 439 251	92 876	3 035 906
Sales of capital assets	66 905	2 011	13 153	37 002	26 960	30 599
Financial transactions in assets and liabilities	4 571 347	721 815	7 253 931	14 717 616	645 527	8 542 374
Of which:						
National Revenue Fund receipts	2 850 000	456 509	5 779 342	11 700 544	587 659	7 075 896
<b>Total national government revenue</b>	<b>9)</b>	<b>962 781 758</b>	<b>85 592 030</b>	<b>434 797 676</b>	<b>886 063 998</b>	<b>78 498 791</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>85 592 030</b>	<b>434 797 676</b>	<b>886 063 998</b>	<b>78 498 791</b>	<b>405 573 505</b>
Departmental revenue received but not yet paid to the National Revenue Fund		482 935	1 647 564	582 400	123 457	318 386
Revenue collected on behalf of the Provincial Authorities		56	208	2 586	65	213
Revenue collected on behalf of the Road Accident Fund (RAF)		1 892 310	10 221 770	19 961 978	1 918 149	9 782 839
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 331 261	7 526 348	14 957 404	1 220 272	7 220 100
<b>Total net revenue</b>		<b>89 298 592</b>	<b>454 193 563</b>	<b>921 568 364</b>	<b>81 760 734</b>	<b>422 895 043</b>
Cash balance National Revenue Fund		(148 192)	1 574	(56 319)	318 189	654 240
Provincial revenue collected by SARS and transferred by National Treasury		(28)	(175)	(2 563)	(26)	(148)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 705 683)	(8 848 055)	(16 834 166)	(1 732 407)	(6 226 599)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 301 050)	(8 642 925)	(17 763 578)	(1 252 917)	(10 214 053)
Recovery of criminal assets added as part of cash revenue in table 4		1 710	137 060	95 138	12 289	66 356
<b>Revenue collected according to table 4</b>		<b>86 145 349</b>	<b>436 841 042</b>	<b>887 006 876</b>	<b>79 105 862</b>	<b>407 174 839</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