

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	556 950 678	31 640 845	287 331 158	507 759 154	27 630 656	260 719 810
Income tax on persons and individuals	335 943 993	27 617 045	185 034 944	309 931 176	23 695 967	166 720 574
Tax on corporate income						
Companies	198 935 012	1 131 633	88 650 420	177 459 617	1 172 580	82 148 087
Secondary tax on companies	19 249 861	42 099	377 714	910 985	133 078	525 322
Withholding tax on dividends	-	2 783 203	12 016 530	16 397 805	2 488 201	9 924 072
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2 821 812	66 719	1 249 455	3 058 321	140 735	1 401 836
Small business tax amnesty	-	147	2 095	1 250	95	(81)
Taxes on payroll and workforce	13 440 000	830 818	7 211 872	12 475 597	952 237	6 862 667
Skills development levy	13 440 000	830 818	7 211 872	12 475 597	952 237	6 862 667
Taxes on property	11 476 739	1 238 817	7 199 903	10 487 061	950 620	6 097 156
Estate, inheritance and gift taxes						
Donations tax	122 559	11 026	122 275	112 752	12 257	66 688
Estate duty	1 236 927	196 658	750 894	1 101 505	159 917	646 551
Taxes on financial and capital transactions						
Securities transfer tax	4 065 723	369 312	2 318 305	3 784 262	263 870	2 165 931
Transfer duties	6 051 530	661 820	4 008 430	5 488 542	514 576	3 217 986
Taxes on goods and services	361 319 595	32 281 672	192 316 705	324 548 175	26 893 018	174 854 179
Value added tax	267 160 044	22 834 103	140 110 361	237 666 579	18 406 505	126 273 114
Domestic VAT	290 899 006	23 801 474	164 080 813	263 460 913	21 362 087	148 808 050
Import VAT	151 659 162	12 217 334	71 114 600	131 084 644	11 002 341	69 179 310
Refunds	175 398 124	13 184 705	95 085 051	156 878 978	13 957 924	91 714 246
Turnover tax for small businesses	17 541	236	8 101	17 461	-	7 893
Specific excise duties						
Beer	10 032 556	850 767	5 133 648	9 177 266	683 049	4 427 375
Traditional beer and traditional beer powder	1) 8 554	341	2 350	8 945	361	6 171
Wine and other fermented beverages	2 507 571	172 690	1 019 479	2 263 439	167 866	1 014 876
Spirits	3 734 063	255 907	2 151 696	4 007 480	164 233	1 543 201
Cigarettes and cigarette tobacco	12 223 953	959 266	6 949 791	10 910 866	1 806 560	6 283 688
Pipe tobacco and cigars	493 194	48 521	311 730	546 048	36 700	291 256
Petroleum products	2) 941 653	76 964	529 910	945 323	78 971	532 282
Revenue from neighbouring countries	3) 1 138 247	279 405	547 717	1 180 103	159 126	784 953
Ad valorem excise duties	4) 2 622 603	785 485	2 035 396	2 363 310	516 939	1 543 521
General fuel levy	47 516 564	4 941 340	26 753 798	43 684 654	3 856 230	25 115 490
Taxes on specific services	-	-	-	-	-	-
Levy on financial services	-	-	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973 491	73 202	522 822	878 697	72 072	502 422
Plastic bag levy	233 258	9 624	82 373	169 243	(41 876)	109 006
Electricity levy	9 789 314	725 034	5 156 091	8 818 930	734 816	5 404 230
Incandescent light bulb levy	112 087	11 264	54 134	71 802	46 684	56 665
CO ₂ tax - motor vehicle emissions	1 684 160	213 378	899 777	1 711 179	202 677	950 725
Other						
Universal Service Fund	130 742	44 145	47 531	126 852	2 104	7 312
Taxes on international trade and transactions	50 463 020	3 002 560	21 448 002	44 732 170	3 968 111	23 032 394
Import duties						
Customs duties	43 795 686	2 556 311	19 382 057	40 835 211	3 636 428	20 354 176
Specific excise duties on imports	6 504 724	400 369	1 652 757	3 343 518	294 977	2 312 824
Other						
Miscellaneous customs and excise receipts	5) 81 845	22 894	340 618	460 036	36 271	317 701
Diamond export duties	80 765	22 987	72 570	93 406	436	47 692
Other taxes	-	0	(390)	31 659	33 078	31 103
Stamp duties and fees	-	0	(390)	31 659	33 078	31 103
Unallocated tax revenue	6)	2 652	(13 611)	(19 097)	604 639	608 759
Total tax revenue (gross)	993 650 032	68 997 364	515 493 639	900 014 720	61 032 359	472 206 068
Less: SACU payments	7) 51 737 656	12 934 414	38 803 242	43 374 384	10 843 596	32 530 788
Total tax revenue (net of SACU payments)	941 912 376	56 062 950	476 690 397	856 640 336	50 188 763	439 675 280
Departmental revenue	20 869 382	983 473	15 153 702	29 423 662	3 117 128	19 204 115
Sales of goods and services other than capital assets						
Sales by market establishments	52 859	4 207	28 081	49 667	4 214	28 291
Administrative fees	1 981 629	18 397	151 579	908 796	27 110	800 567
Other sales	655 436	27 810	305 415	695 884	28 982	427 692
Selling of scrap or waste and other used current goods	31 163	3 526	16 429	16 641	1 186	11 103
Transfers received	174 635	3 659	62 445	459 839	(1 119)	236 325
Fines penalties and forfeits	1 257 552	248 107	964 299	1 466 193	303 152	1 165 763
Interest, dividends and rent on land						
Interest	2 594 621	152 250	1 809 087	2 584 722	105 136	1 291 356
Dividends	2 256 085	223 797	1 114 095	1 939 350	-	964 231
Rent on land	7 227 150	16 871	3 150 340	6 547 952	53 592	3 110 938
Of which:						
Mineral and petroleum royalties	7 166 790	10 621	3 122 649	6 439 251	21 057	3 056 963
Sales of capital assets	66 905	2 397	15 550	37 002	107	30 706
Financial transactions in assets and liabilities	4 571 347	282 452	7 536 383	14 717 616	2 594 768	11 137 142
Of which:						
National Revenue Fund receipts	8) 2 850 000	460 687	6 240 029	11 700 544	2 536 428	9 612 324
Total national government revenue	9) 962 781 758	57 046 423	491 844 099	886 063 998	53 305 891	458 879 395
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		57 046 423	491 844 099	886 063 998	53 305 891	458 879 395
Departmental revenue received but not yet paid to the National Revenue Fund		570 636	2 218 200	582 400	(161 535)	156 851
Revenue collected on behalf of the Provincial Authorities		100	308	2 586	137	350
Revenue collected on behalf of the Road Accident Fund (RAF)		1 903 475	12 125 244	19 961 978	1 599 364	11 382 203
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 109 307	8 635 655	14 957 404	1 241 244	8 461 345
Total net revenue		60 629 941	514 823 504	921 568 364	55 985 101	478 880 143
Cash balance National Revenue Fund		56 538	58 112	(56 319)	357 975	1 012 215
Provincial revenue collected by SARS and transferred by National Treasury		-	(175)	(2 563)	(65)	(213)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 892 310)	(10 740 365)	(16 834 166)	(1 918 149)	(8 144 748)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 312 088)	(9 955 013)	(17 763 578)	(1 251 076)	(11 465 129)
Recovery of criminal assets added as part of cash revenue in table 4		3 677	140 737	95 138	32 164	98 520
Revenue collected according to table 4		57 485 758	494 326 800	887 006 876	53 205 950	460 380 788

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