

Table 1 Revenue

R thousand	2014/15			2013/14		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	556 482 976	34 261 041	321 592 198	507 759 154	26 021 872	286 741 683
Income tax on persons and individuals	341 500 000	30 681 101	215 716 044	309 931 176	22 949 001	189 669 575
Tax on corporate income						
Companies	192 250 000	1 089 906	89 740 326	177 459 617	1 225 062	83 373 149
Secondary tax on companies	-	39 683	417 397	910 985	45 088	570 409
Withholding tax on dividends	19 800 000	2 259 399	14 275 929	16 397 805	1 596 816	11 520 889
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2 932 976	190 160	1 439 615	3 058 321	205 225	1 607 062
Small business tax amnesty	-	792	2 886	1 250	681	600
Taxes on payroll and workforce	13 200 000	1 247 565	8 459 437	12 475 597	1 078 599	7 941 266
Skills development levy	13 200 000	1 247 565	8 459 437	12 475 597	1 078 599	7 941 266
Taxes on property	12 304 497	1 075 989	8 275 892	10 487 061	893 410	6 990 566
Estate, inheritance and gift taxes						
Donations tax	202 658	2 732	125 007	112 752	4 113	70 801
Estate duty	1 206 479	101 887	852 781	1 101 505	74 074	720 625
Taxes on financial and capital transactions						
Securities transfer tax	4 280 360	401 722	2 720 027	3 784 262	302 485	2 468 416
Transfer duties	6 615 000	569 648	4 578 078	5 488 542	512 738	3 730 724
Taxes on goods and services	355 816 983	31 787 184	224 103 889	324 548 175	28 578 271	203 432 450
Value added tax	262 700 000	23 939 882	164 050 243	237 666 579	22 123 006	148 396 120
Domestic VAT	291 085 041	24 568 487	188 649 300	263 460 913	22 686 806	171 494 856
Import VAT	133 798 067	12 237 649	83 352 249	131 084 644	11 813 082	80 992 392
Refunds	162 183 108	12 866 254	107 951 305	156 878 978	12 376 882	104 091 128
Turnover tax for small businesses	14 047	127	8 229	17 461	590	8 482
Specific excise duties						
Beer	10 505 699	925 812	6 059 460	9 177 266	643 389	5 070 764
Traditional beer and traditional beer powder	1) 4 824	306	2 656	8 945	385	6 556
Wine and other fermented beverages	2 572 867	201 690	1 221 169	2 263 439	161 725	1 176 601
Spirits	4 247 378	362 006	2 513 702	4 007 480	335 671	1 878 872
Cigarettes and cigarette tobacco	12 554 765	920 353	7 870 144	10 910 866	751 053	7 034 741
Pipe tobacco and cigars	564 566	44 105	355 835	546 048	40 114	331 369
Petroleum products	2) 941 653	78 919	608 828	945 323	79 460	611 741
Revenue from neighbouring countries	3) 1 138 247	(35 588)	512 129	1 180 103	43 571	828 524
Ad valorem excise duties	2 620 205	781	2 036 177	2 363 310	7 002	1 550 523
General fuel levy	4) 46 000 000	4 333 377	31 087 175	43 684 654	3 310 178	28 425 668
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	952 790	74 109	596 931	878 697	71 376	573 798
Plastic bag levy	173 258	231	82 604	169 243	505	109 511
Electricity levy	8 900 000	735 054	5 891 145	8 818 930	731 787	6 136 016
Incandescent light bulb levy	112 087	6 877	61 011	71 802	6 586	63 251
CO ₂ tax - motor vehicle emissions	1 684 160	73 221	972 998	1 711 179	158 053	1 108 777
Other						
Universal Service Fund	130 437	125 923	173 454	126 852	113 822	121 133
Taxes on international trade and transactions	45 805 544	3 615 257	25 063 259	44 732 170	4 139 915	27 172 308
Import duties						
Customs duties	41 882 562	3 195 187	22 577 244	40 835 211	3 830 146	24 184 323
Specific excise duties on imports	3 117 438	333 027	1 985 784	3 343 518	325 729	2 638 553
Other						
Miscellaneous customs and excise receipts	5) 725 544	84 812	425 430	460 036	(18 416)	299 285
Diamond export duties	80 000	2 231	74 801	93 406	2 456	50 148
Other taxes	-	36	(354)	31 659	1	31 104
Stamp duties and fees	-	36	(354)	31 659	1	31 104
Unallocated tax revenue	6) -	(24)	(13 635)	(19 097)	(24 699)	584 060
Total tax revenue (gross)	983 610 000	71 987 048	587 480 688	900 014 720	60 687 369	532 893 438
Less: SACU payments	7) 51 738 000	-	38 803 242	43 374 384	-	32 530 788
Total tax revenue (net of SACU payments)	931 872 000	71 987 048	548 677 445	856 640 336	60 687 369	500 362 650
Departmental revenue	24 756 614	860 895	16 014 597	29 423 662	1 718 521	20 922 636
Sales of goods and services other than capital assets						
Sales by market establishments	52 052	3 967	32 048	49 667	4 085	32 376
Administrative fees	560 997	13 026	164 605	908 796	436 816	1 237 383
Other sales	602 186	29 849	335 264	695 884	35 835	463 527
Selling of scrap or waste and other used current goods	37 837	8 629	25 058	16 641	1 397	12 500
Transfers received	175 607	3 167	65 612	459 839	631	236 956
Fines penalties and forfeits	1 121 810	29 023	993 322	1 466 193	69 678	1 235 441
Interest, dividends and rent on land						
Interest	3 350 048	148 383	1 957 470	2 584 722	102 909	1 394 264
Dividends	1 915 929	-	1 114 095	1 939 350	-	964 231
Rent on land	6 838 009	5 773	3 156 113	6 547 952	5 908	3 116 847
Of which:						
Mineral and petroleum royalties	6 791 578	713	3 123 362	6 439 251	55 170	3 112 134
Sales of capital assets	75 183	2 375	17 925	37 002	810	31 516
Financial transactions in assets and liabilities	10 026 956	616 703	8 153 086	14 717 616	1 060 451	12 197 594
Of which:						
National Revenue Fund receipts	8) 7 972 000	497 810	6 737 839	11 700 544	1 002 103	10 614 427
Total national government revenue	9) 956 628 614	72 847 943	564 692 042	886 063 998	62 405 890	521 285 286
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		72 847 943	564 692 042	886 063 998	62 405 890	521 285 286
Departmental revenue received but not yet paid to the National Revenue Fund		406 552	2 624 753	582 400	370 561	527 412
Revenue collected on behalf of the Provincial Authorities		69	377	2 586	434	783
Revenue collected on behalf of the Road Accident Fund (RAF)		1 742 177	13 867 422	19 961 978	1 635 987	13 018 190
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 334 524	9 970 179	14 957 404	1 248 642	9 709 987
Total net revenue		76 331 266	591 154 770	921 568 364	65 661 514	544 541 658
Cash balance National Revenue Fund		68 500	126 612	(56 319)	807 125	1 819 340
Provincial revenue collected by SARS and transferred by National Treasury		(56)	(231)	(2 563)	(137)	(350)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 903 475)	(12 643 840)	(16 834 166)	(1 599 364)	(9 744 112)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 136 617)	(11 091 630)	(17 763 578)	(1 208 031)	(12 673 160)
Recovery of criminal assets added as part of cash revenue in table 4		5 302	146 039	95 138	2 045	100 565
Revenue collected according to table 4		73 364 920	567 691 720	887 006 876	63 663 152	524 043 941

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