

Table 1 Revenue

| R thousand                                                                 | 2014/15            |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
|----------------------------------------------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
|                                                                            | Revised estimate   | April             | May               | June               | July              | August            | September         | October           | November          | December           | January           | February           | March              | Year to date       |
| <b>Taxes on income, profits and capital gains</b>                          | <b>556 700 000</b> | <b>30 177 861</b> | <b>28 462 379</b> | <b>76 165 392</b>  | <b>24 553 837</b> | <b>48 950 207</b> | <b>47 380 636</b> | <b>31 640 845</b> | <b>34 261 041</b> | <b>80 502 888</b>  | <b>32 497 803</b> | <b>67 185 986</b>  | <b>60 009 277</b>  | <b>561 788 153</b> |
| Income tax on persons and individuals                                      | 350 000 000        | 26 861 214        | 25 207 608        | 25 133 278         | 22 100 118        | 31 144 742        | 26 970 938        | 27 617 045        | 30 681 101        | 30 878 624         | 29 596 768        | 41 847 380         | 34 911 187         | 352 950 003        |
| Tax on corporate income                                                    |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Companies                                                                  | 183 000 000        | 437 142           | 837 001           | 49 693 759         | 926 213           | 16 565 840        | 19 056 831        | 1 131 633         | 1 089 906         | 47 966 818         | 1 188 389         | 23 683 486         | 22 345 192         | 184 924 212        |
| Secondary tax on companies                                                 | -                  | 40 093            | 57 403            | 91 424             | 53 340            | 49 489            | 43 865            | 42 099            | 39 683            | 20 425             | 40 999            | 42 009             | 26 664             | 547 492            |
| Withholding tax on dividends                                               | 21 400 000         | 2 653 360         | 2 227 209         | 1 019 663          | 1 298 440         | 1 027 341         | 1 009 314         | 2 783 203         | 2 259 399         | 1 466 783          | 1 550 175         | 1 399 701          | 2 007 187          | 20 699 774         |
| Other                                                                      |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Interest on overdue income tax                                             | 2 300 000          | 185 290           | 132 896           | 227 051            | 177 474           | 162 390           | 297 635           | 66 719            | 190 160           | 169 857            | 122 694           | 212 945            | 718 732            | 2 663 844          |
| Small business tax amnesty                                                 | -                  | 761               | 262               | 216                | 252               | 404               | 53                | 147               | 792               | 380                | (1 222)           | 466                | 317                | 2 827              |
| <b>Taxes on payroll and workforce</b>                                      | <b>13 200 000</b>  | <b>1 040 287</b>  | <b>975 254</b>    | <b>1 019 203</b>   | <b>1 008 754</b>  | <b>1 182 759</b>  | <b>1 154 798</b>  | <b>830 818</b>    | <b>1 247 565</b>  | <b>1 440 822</b>   | <b>1 490 627</b>  | <b>1 203 966</b>   | <b>1 437 267</b>   | <b>14 032 119</b>  |
| Skills development levy                                                    | 13 200 000         | 1 040 287         | 975 254           | 1 019 203          | 1 008 754         | 1 182 759         | 1 154 798         | 830 818           | 1 247 565         | 1 440 822          | 1 490 627         | 1 203 966          | 1 437 267          | 14 032 119         |
| <b>Taxes on property</b>                                                   | <b>12 602 722</b>  | <b>952 758</b>    | <b>999 748</b>    | <b>985 687</b>     | <b>939 870</b>    | <b>1 092 740</b>  | <b>990 284</b>    | <b>1 238 817</b>  | <b>1 075 989</b>  | <b>901 066</b>     | <b>1 006 810</b>  | <b>1 025 706</b>   | <b>1 260 951</b>   | <b>12 470 426</b>  |
| Estate, inheritance and gift taxes                                         |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Donations tax                                                              | 172 381            | 13 442            | 6 664             | 10 930             | 6 411             | 30 429            | 43 372            | 11 026            | 2 732             | 8 056              | 3 601             | 8 432              | 21 867             | 166 962            |
| Estate duty                                                                | 1 430 341          | 73 985            | 89 928            | 96 846             | 77 022            | 119 230           | 97 225            | 196 658           | 101 887           | 176 459            | 108 484           | 137 518            | 212 280            | 1 487 521          |
| Taxes on financial and capital transactions                                |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Securities transfer tax                                                    | 4 300 000          | 343 081           | 326 926           | 327 389            | 278 458           | 380 050           | 293 087           | 369 312           | 401 722           | 357 440            | 379 675           | 338 094            | 354 887            | 4 150 123          |
| Transfer duties                                                            | 6 700 000          | 522 250           | 576 229           | 550 522            | 577 978           | 563 030           | 556 600           | 661 820           | 569 648           | 359 111            | 515 050           | 541 661            | 671 918            | 6 665 819          |
| <b>Taxes on goods and services</b>                                         | <b>355 717 884</b> | <b>21 115 591</b> | <b>26 393 985</b> | <b>25 144 782</b>  | <b>28 696 923</b> | <b>27 597 079</b> | <b>31 086 673</b> | <b>32 281 672</b> | <b>31 787 184</b> | <b>32 554 925</b>  | <b>30 978 180</b> | <b>29 851 724</b>  | <b>39 027 617</b>  | <b>356 516 336</b> |
| Value added tax                                                            | 260 600 000        | 13 002 832        | 20 316 376        | 18 537 521         | 20 838 687        | 20 477 925        | 24 102 916        | 22 834 103        | 23 939 882        | 24 251 276         | 21 804 041        | 20 962 283         | 30 191 839         | 261 259 682        |
| Domestic VAT                                                               | 287 000 000        | 23 308 165        | 24 040 517        | 21 632 660         | 24 155 631        | 22 841 203        | 24 301 163        | 23 801 474        | 24 568 487        | 23 203 346         | 27 991 031        | 23 125 870         | 23 910 586         | 286 880 133        |
| Import VAT                                                                 | 135 000 000        | 3 563 791         | 10 294 722        | 10 211 167         | 11 132 518        | 11 506 042        | 12 189 026        | 12 217 334        | 12 237 649        | 12 041 110         | 11 936 158        | 19 085 271         | 13 617 712         | 136 517 712        |
| Refunds                                                                    | 161 400 000        | 13 869 124        | 14 018 863        | 13 306 306         | 14 449 462        | 13 869 320        | 12 387 272        | 13 184 705        | 12 866 254        | 10 993 180         | 16 269 915        | 14 099 745         | 12 804 018         | 162 138 163        |
| Turnover tax for small businesses                                          | 10 915             | 219               | 313               | 92                 | 165               | 5 606             | 1 471             | 236               | 127               | 374                | (159)             | 8 204              | 662                | 17 309             |
| Specific excise duties                                                     |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Beer                                                                       | 10 169 000         | 366 247           | 736 611           | 796 363            | 789 944           | 763 473           | 830 242           | 850 767           | 925 812           | 964 092            | 983 560           | 973 928            | 1 196 101          | 10 177 141         |
| Traditional beer and traditional beer powder                               | 1) 5 000           | 352               | 335               | 320                | 338               | 367               | 296               | 341               | 306               | 360                | 334               | 240                | 305                | 3 895              |
| Wine and other fermented beverages                                         | 2 421 000          | 131 542           | 170 714           | 170 128            | 164 713           | 81 213            | 128 478           | 172 690           | 201 690           | 270 827            | 152 169           | 491 877            | 219 695            | 2 365 737          |
| Spirits                                                                    | 4 882 000          | 338 904           | 366 202           | 484 968            | 430 699           | 46 649            | 228 369           | 255 907           | 362 006           | 362 750            | 644 040           | 548 581            | 606 592            | 4 675 664          |
| Cigarettes and cigarette tobacco                                           | 12 187 000         | 2 468 256         | 245 122           | 569 257            | 811 208           | 961 357           | 945 324           | 959 266           | 920 353           | 982 117            | 1 296 951         | 1 375 105          | 1 077 608          | 12 601 925         |
| Pipe tobacco and cigars                                                    | 561 000            | 69 661            | 36 203            | 30 410             | 50 341            | 24 560            | 52 034            | 48 521            | 44 105            | 55 871             | 57 967            | 48 726             | 19 293             | 537 692            |
| Petroleum products                                                         | 866 000            | 73 406            | 74 397            | 68 175             | 77 281            | 79 468            | 80 219            | 76 964            | 78 919            | 68 329             | 80 154            | 81 926             | 71 407             | 910 644            |
| Revenue from neighbouring countries                                        | 3) 909 000         | 14 253            | -                 | 164 552            | 20 559            | (2 253)           | 71 201            | 279 405           | (35 588)          | 279 090            | 89 895            | (24 588)           | 211 423            | 1 067 953          |
| Ad valorem excise duties                                                   | 3 231 651          | 539 523           | 853               | 164                | 692 773           | 16 074            | 523               | 785 485           | 781               | 41                 | 864 231           | 11 101             | 50 699             | 2 962 250          |
| General fuel levy                                                          | 4) 48 200 000      | 3 153 281         | 3 578 396         | 3 397 589          | 3 791 914         | 4 211 956         | 3 679 322         | 4 941 340         | 4 333 377         | 4 402 632          | 4 015 053         | 4 489 961          | 4 471 695          | 48 466 517         |
| Taxes on use of goods and on permission to use goods or perform activities |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Air departure tax                                                          | 966 311            | 80 702            | 78 398            | 67 817             | 71 364            | 70 051            | 81 288            | 73 202            | 74 109            | 75 941             | 88 053            | 78 632             | 67 018             | 906 575            |
| Plastic bag levy                                                           | 173 258            | 220               | 749               | 37 917             | 3 157             | 291               | 30 416            | 9 624             | 231               | 49 013             | 1 289             | 4 750              | 36 631             | 174 287            |
| Electricity levy                                                           | 8 600 000          | 725 974           | 704 869           | 745 504            | 738 761           | 765 407           | 750 902           | 725 034           | 735 054           | 695 255            | 688 291           | 714 705            | 658 773            | 8 648 170          |
| Incandescent light bulb levy                                               | 112 087            | 5 827             | 4 650             | 7 594              | 5 431             | 11 038            | 8 331             | 11 264            | 6 877             | 7 740              | 6 158             | 7 058              | 8 909              | 90 877             |
| CO <sub>2</sub> tax - motor vehicle emissions                              | 1 600 000          | 144 394           | 76 640            | 76 201             | 209 566           | 84 257            | 95 341            | 213 378           | 73 221            | 86 384             | 206 153           | 79 153             | 138 649            | 1 483 377          |
| Other                                                                      |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Universal Service Fund                                                     | 223 663            | -                 | 3 157             | 208                | 20                | -                 | -                 | 44 145            | 125 923           | 2 831              | -                 | 80                 | 317                | 176 681            |
| <b>Taxes on international trade and transactions</b>                       | <b>40 779 394</b>  | <b>1 713 704</b>  | <b>3 073 502</b>  | <b>3 002 121</b>   | <b>3 542 485</b>  | <b>3 368 329</b>  | <b>3 745 300</b>  | <b>3 002 560</b>  | <b>3 615 257</b>  | <b>3 593 641</b>   | <b>3 000 545</b>  | <b>3 819 663</b>   | <b>6 014 619</b>   | <b>41 491 727</b>  |
| Import duties                                                              |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Customs duties                                                             | 36 579 719         | 1 581 251         | 2 824 810         | 2 712 243          | 3 200 330         | 3 181 861         | 3 325 251         | 2 556 311         | 3 195 187         | 3 166 803          | 2 764 505         | 3 388 652          | 5 253 668          | 37 150 871         |
| Specific excise duties on imports                                          | 3 320 281          | 34 786            | 71 982            | 252 919            | 303 878           | 192 029           | 296 795           | 400 369           | 333 027           | 288 427            | 313 463           | 380 602            | 355 323            | 3 323 600          |
| Other                                                                      |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Miscellaneous customs and excise receipts                                  | 5) 791 946         | 82 043            | 75 648            | 36 021             | 37 278            | (6 095)           | 92 829            | 22 894            | 84 812            | 137 900            | (82 185)          | 48 239             | 370 795            | 900 179            |
| Diamond export duties                                                      | 87 448             | 15 624            | 1 063             | 939                | 999               | 535               | 30 424            | 22 987            | 2 231             | 511                | 4 762             | 2 170              | 34 834             | 117 077            |
| <b>Other taxes</b>                                                         | <b>-</b>           | <b>43</b>         | <b>37</b>         | <b>(72)</b>        | <b>(508)</b>      | <b>14</b>         | <b>96</b>         | <b>0</b>          | <b>36</b>         | <b>36</b>          | <b>164</b>        | <b>0</b>           | <b>60</b>          | <b>(94)</b>        |
| Stamp duties and fees                                                      | -                  | 43                | 37                | (72)               | (508)             | 14                | 96                | 0                 | 36                | 36                 | 164               | 0                  | 60                 | (94)               |
| <b>Unallocated tax revenue</b>                                             | <b>6)</b>          | <b>-</b>          | <b>(1 059)</b>    | <b>(1 424)</b>     | <b>(5 481)</b>    | <b>(8 742)</b>    | <b>(290)</b>      | <b>733</b>        | <b>2 652</b>      | <b>(4 326)</b>     | <b>2 599</b>      | <b>(141)</b>       | <b>(253)</b>       | <b>(15 756)</b>    |
| <b>Total tax revenue (gross)</b>                                           | <b>979 000 000</b> | <b>54 999 185</b> | <b>59 903 481</b> | <b>106 311 633</b> | <b>58 732 618</b> | <b>82 190 838</b> | <b>84 358 520</b> | <b>68 997 364</b> | <b>71 987 048</b> | <b>118 989 052</b> | <b>68 976 728</b> | <b>103 086 904</b> | <b>107 749 539</b> | <b>986 282 911</b> |
| <b>Less: SACU payments</b>                                                 | <b>7)</b>          | <b>51 737 656</b> | <b>12 934 414</b> | <b>-</b>           | <b>12 934 414</b> | <b>-</b>          | <b>12 934 414</b> | <b>-</b>          | <b>12 934 414</b> | <b>-</b>           | <b>12 934 414</b> | <b>-</b>           | <b>-</b>           | <b>51 737 656</b>  |
| <b>Total tax revenue (net of SACU payments)</b>                            | <b>927 262 344</b> | <b>42 064 771</b> | <b>59 903 481</b> | <b>106 311 633</b> | <b>45 798 204</b> | <b>82 190 838</b> | <b>84 358 520</b> | <b>56 062 950</b> | <b>71 987 048</b> | <b>118 989 052</b> | <b>56 042 314</b> | <b>103 086 904</b> | <b>107 749 539</b> | <b>934 545 254</b> |
| <b>Departmental revenue</b>                                                | <b>27 006 453</b>  | <b>2 413 389</b>  | <b>1 234 558</b>  | <b>6 735 239</b>   | <b>1 549 817</b>  | <b>1 003 715</b>  | <b>1 233 510</b>  | <b>983 473</b>    | <b>860 895</b>    | <b>4 025 114</b>   | <b>1 155 080</b>  | <b>2 470 396</b>   | <b>4 722 807</b>   | <b>28 387 994</b>  |
| Sales of goods and services other than capital assets                      |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Sales by market establishments                                             | 53 433             | 3 890             | 3 870             | 3 989              | 4 022             | 4 077             | 4 025             | 4 207             | 3 967             | 3 983              | 4 048             | 4 009              | 4 074              | 48 161             |
| Administrative fees                                                        | 1 792 453          | 120 204           | 245 639           | 30 539             | (328 901)         | 17 708            | 47 992            | 18 397            | 13 026            | 23 871             | 13 582            | 13 959             | 23 874             | 239 891            |
| Other sales                                                                | 610 964            | 80 588            | 46 062            | 49 559             | 53 015            | 21 316            | 27 064            | 27 810            | 29 849            | 36 259             | 22 548            | 27 777             | 21 242             | 443 089            |
| Selling of scrap or waste and other used current goods                     | 44 484             | 883               | 1 108             | 648                | 1 624             | 4 052             | 4 588             | 3 526             | 8 629             | 1 778              | 2 407             | 540                | 6 152              | 35 935             |
| Transfers received                                                         | 174 879            | (276)             | 675               | 865                | 56 699            | 791               | 72                | 3 659             | 584               | 12                 | 10                | -                  | 5                  | 63 066             |
| Fines penalties and forfeits                                               | 1 145 296          | 20 297            | 37 211            | 21 366             | 207 653           | 250 832           | 178 835           | 248 107           | 29 023            | 28 404             | 77 174            | 23 380             | 39 858             | 1 162 138          |
| Interest, dividends and rent on land                                       |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Interest                                                                   | 4 393 715          | 917 693           | 139 745           | 113 934            | 108 334           | 215 415           | 161 716           | 152 250           | 148 383           | 170 080            | 162 991           | 281 881            | 1 883 381          | 4 455 803          |
| Dividends                                                                  | 2 146 299          | -                 | -                 | -                  | 890 298           | -                 | -                 | 223 797           | -                 | 982 201            | -                 | -                  | 50 000             | 2 146 296          |
| Rent on land                                                               | 5 689 270          | 6 972             | 4 670             | 2 874 197          | 67 555            | 94 684            | 85 391            | 16 871            | 5 773             | 2 133 430          | 93 207            | 39 311             | 74 482             | 5 496 542          |
| Of which:                                                                  |                    |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |
| Mineral and petroleum royalties                                            | 5 665 959          | 4 604             | 3 496             | 2 872 246          | 65 715            | 85 418            | 80 551            | 10 621            | 713               | 2 130 644          | 91 696            | 37 566             | 71 748             | 5 455 016          |
| Sales of capital assets                                                    | 84 174             | 1 371             | 2 009             | 3 009              | 1 646             | 3 106             | 2 011             | 2 397             | 2 375             | 3 035              | 2 445             | 522                | 8 235              | 32 161             |
| Financial transactions in assets and liabilities                           | 10 871 4           |                   |                   |                    |                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |