

Table 1 Revenue

R thousand	2014/15			2013/14		
	Revised estimate	March	Year to date	Audited* outcome	March	Year to date
Taxes on income, profits and capital gains	556 700 000	60 009 277	561 788 153	507 759 154	53 333 805	507 759 153
Income tax on persons and individuals	350 000 000	34 911 187	352 950 003	309 931 176	29 289 174	309 931 175
Tax on corporate income						
Companies	183 000 000	22 345 192	184 924 212	177 459 617	21 997 044	177 459 617
Secondary tax on companies	-	26 664	547 492	910 985	181 286	910 985
Withholding tax on dividends	21 400 000	2 007 187	20 699 774	16 397 805	1 558 480	16 397 805
Other						
Interest on overdue income tax	2 300 000	718 732	2 663 844	3 058 321	308 336	3 058 321
Small business tax amnesty	-	317	2 827	1 250	(518)	1 250
Taxes on payroll and workforce	13 200 000	1 437 267	14 032 119	12 475 597	1 169 766	12 475 597
Skills development levy	13 200 000	1 437 267	14 032 119	12 475 597	1 169 766	12 475 597
Taxes on property	12 602 722	1 260 951	12 470 426	10 487 061	1 043 001	10 487 061
Estate, inheritance and gift taxes						
Donations tax	172 381	21 867	166 962	112 752	16 187	112 752
Estate duty	1 430 341	212 280	1 487 521	1 101 505	97 711	1 101 505
Taxes on financial and capital transactions						
Securities transfer tax	4 300 000	354 887	4 150 123	3 784 262	422 618	3 784 262
Transfer duties	6 700 000	671 918	6 665 819	5 488 542	506 486	5 488 542
Taxes on goods and services	355 717 884	39 027 617	356 516 336	324 548 175	35 822 916	324 548 175
Value added tax	260 600 000	30 191 839	261 259 682	237 666 579	27 967 189	237 666 579
Domestic VAT	287 000 000	23 910 586	286 880 133	263 460 913	22 852 605	263 460 913
Import VAT	135 000 000	19 085 271	136 517 712	131 084 644	17 516 643	131 084 644
Refunds	161 400 000	12 804 018	162 138 163	156 878 978	12 402 059	156 878 978
Turnover tax for small businesses	10 915	662	17 309	17 461	919	17 461
Specific excise duties						
Beer	10 169 000	1 196 101	10 177 141	9 177 266	1 045 401	9 177 266
Traditional beer and traditional beer powder	5 000	305	3 895	8 945	325	8 945
Wine and other fermented beverages	2 421 000	219 695	2 355 737	2 263 439	222 579	2 263 439
Spirits	4 882 000	606 592	4 675 664	4 007 480	571 136	4 007 480
Cigarettes and cigarette tobacco	12 187 000	1 077 608	12 601 925	10 910 866	1 070 220	10 910 866
Pipe tobacco and cigars	561 000	19 293	537 692	546 048	(6 432)	546 048
Petroleum products	866 000	71 407	910 644	945 323	85 464	945 323
Revenue from neighbouring countries	909 000	211 423	1 067 953	1 180 103	65 884	1 180 103
Ad valorem excise duties	3 231 651	50 699	2 962 250	2 363 310	476 301	2 363 310
General fuel levy	48 200 000	4 471 695	48 466 517	43 684 654	3 369 397	43 684 654
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	966 311	67 018	906 575	878 697	76 824	878 697
Plastic bag levy	173 258	36 631	174 287	169 243	37 632	169 243
Electricity levy	8 600 000	658 773	8 648 170	8 818 930	681 129	8 818 930
Incandescent light bulb levy	112 087	8 909	90 877	71 802	12 939	71 802
CO ₂ tax - motor vehicle emissions	1 600 000	138 649	1 483 337	1 711 179	145 776	1 711 179
Other						
Universal Service Fund	223 663	317	176 681	126 852	233	126 852
Taxes on international trade and transactions	40 779 394	6 014 619	41 491 727	44 732 170	5 549 808	44 732 170
Import duties						
Customs duties	36 579 719	5 253 668	37 150 871	40 835 211	7 198 667	40 835 211
Specific excise duties on imports	3 320 281	355 323	3 323 600	3 343 518	(1 652 327)	3 343 518
Other						
Miscellaneous customs and excise receipts	791 946	370 795	900 179	460 036	(41 140)	460 036
Diamond export duties	87 448	34 834	117 077	93 406	44 607	93 406
Other taxes	-	60	(94)	31 659	277	31 659
Stamp duties and fees	-	60	(94)	31 659	277	31 659
Unallocated tax revenue	-	(253)	(15 756)	(19 097)	(7 825)	(19 097)
Total tax revenue (gross)	979 000 000	107 749 539	986 282 911	900 014 720	96 911 748	900 014 719
Less: SACU payments	51 737 656	-	51 737 656	43 374 384	-	43 374 384
Total tax revenue (net of SACU payments)	927 262 344	107 749 539	934 545 254	856 640 336	96 911 748	856 640 335
Departmental revenue	27 006 453	4 722 807	28 387 994	29 423 662	1 385 236	29 423 662
Sales of goods and services other than capital assets						
Sales by market establishments	53 433	4 074	48 161	49 667	5 263	49 667
Administrative fees	1 792 453	23 874	239 891	908 796	(420 900)	908 796
Other sales	610 964	21 242	443 089	695 884	166 544	695 884
Selling of scrap or waste and other used current goods	44 484	6 152	35 935	16 641	1 260	16 641
Transfers received	174 879	(2 578)	63 056	459 839	222 577	459 839
Fines penalties and forfeits	1 145 296	39 858	1 162 138	1 466 193	51 226	1 466 193
Interest, dividends and rent on land						
Interest	4 393 715	1 883 381	4 455 803	2 584 722	768 159	2 584 722
Dividends	2 146 299	50 000	2 146 296	1 939 350	50 000	1 939 350
Rent on land	5 689 270	74 482	5 496 542	6 547 952	41 501	6 547 952
Of which:						
Mineral and petroleum royalties	5 665 959	71 748	5 455 016	6 439 251	3 372	6 439 251
Sales of capital assets	84 174	8 235	32 161	37 002	4 018	37 002
Financial transactions in assets and liabilities	10 871 486	2 614 088	14 264 922	14 717 616	495 589	14 717 616
Of which:						
National Revenue Fund receipts	8 942 000	2 540 233	12 646 971	11 709 339	381 121	11 709 339
Total national government revenue	954 268 797	112 472 346	962 933 249	886 063 998	98 296 984	886 063 997
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue	112 472 346	962 933 249	886 063 998	98 296 984	886 063 997	
Departmental revenue received but not yet paid to the National Revenue Fund	122 517	3 404 318	582 400	(89 440)	582 400	
Revenue collected on behalf of the Provincial Authorities	4	413	2 586	36	2 586	
Revenue collected on behalf of the Road Accident Fund (RAF)	2 014 294	22 038 712	19 961 978	1 558 285	19 961 978	
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	1 489 989	15 807 980	14 957 404	1 363 188	14 957 404	
Total net revenue	116 099 149	1 004 184 669	921 568 366	101 129 053	921 568 365	
Cash balance National Revenue Fund	(3 941 191)	(3 753 563)	(56 321)	13 681	(56 321)	
Provincial revenue collected by SARS and transferred by National Treasury	(3)	(333)	(2 563)	(153)	(2 563)	
Direct transfer from National Revenue Fund to the Road Accident Fund	(2 114 399)	(20 543 015)	(16 834 166)	(3 726 042)	(16 834 166)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(1 387 264)	(16 817 451)	(17 763 578)	(1 201 019)	(17 763 578)	
Recovery of criminal assets added as part of cash revenue in table 4	13 533	176 821	95 138	1 530	95 138	
Revenue collected according to table 4		108 669 825	963 247 128	887 006 876	96 217 050	887 006 875

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

10) The cash balance for 31 March 2015 includes an amount of R3.8 billion of tax revenue received in the account of the South African Revenue Services but not yet rolled-up into the tax and loan accounts.

11) Transfers received were adjusted for the month of November 2014.

* Section 32 reflects the Audited Outcome and National Budget Review reflects the Revised Estimates.