

Table 1 Revenue

R thousand	2015/16			
	Budget estimate	April	May	Year to date
Taxes on income, profits and capital gains	620 890 257	34 550 422	32 719 079	67 269 500
Income tax on persons and individuals	393 889 606	30 265 137	28 592 693	58 857 830
Tax on corporate income				
Companies	202 032 091	1 216 913	1 213 800	2 430 714
Secondary tax on companies	-	-	17 592	17 592
Withholding tax on dividends	22 483 828	2 850 367	2 733 479	5 583 846
Withholding tax on Interest	-	31 667	13 689	45 356
Other				
Interest on overdue income tax	2 484 732	185 721	147 616	333 337
Small business tax amnesty	-	617	210	827
Taxes on payroll and workforce	14 690 000	1 116 772	774 280	1 891 052
Skills development levy	14 690 000	1 116 772	774 280	1 891 052
Taxes on property	13 691 679	1 326 431	1 104 314	2 430 745
Estate, inheritance and gift taxes				
Donations tax	186 226	14 907	3 692	18 599
Estate duty	1 545 223	110 225	102 560	212 785
Taxes on financial and capital transactions				
Securities transfer tax	4 645 368	653 983	367 468	1 021 451
Transfer duties	7 314 862	547 316	630 594	1 177 910
Taxes on goods and services	389 427 250	25 335 885	27 289 617	52 625 503
Value added tax	283 793 628	15 031 079	20 730 014	35 761 093
Domestic VAT	313 961 475	24 140 637	24 093 640	48 234 277
Import VAT	139 995 862	4 700 099	10 771 045	15 471 143
Refunds	170 163 710	13 809 657	14 134 671	27 944 328
Turnover tax for small businesses	11 791	487	202	690
Specific excise duties				
Beer	11 002 546	423 596	821 158	1 244 754
Sorghum beer and sorghum flour	3 800	281	283	564
Wine and other fermented beverages	2 678 054	187 967	183 162	371 130
Spirits	5 430 493	444 918	346 460	791 377
Cigarettes and cigarette tobacco	12 931 042	2 701 016	305 586	3 006 602
Pipe tobacco and cigars	626 379	99 833	24 089	123 921
Petroleum products	883 535	73 532	78 767	152 299
Revenue from neighbouring countries	927 405	-	-	-
Ad valorem excise duties	3 491 211	770 502	481	770 982
General fuel levy	55 665 957	4 639 791	3 963 087	8 602 878
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1 043 923	80 504	79 935	160 439
Plastic bag levy	188 409	380	173	554
Electricity levy	8 774 133	734 200	677 417	1 411 617
Incandescent light bulb levy	114 357	891	2 849	3 741
CO ₂ tax - motor vehicle emissions	1 632 397	146 909	75 953	222 862
Other				
Universal Service Fund	228 191	-	-	-
Taxes on international trade and transactions	42 575 814	1 661 093	3 051 707	4 712 800
Import duties				
Customs duties	38 239 065	1 507 053	2 812 143	4 319 196
Specific excise duties on imports	3 420 952	88 590	188 120	276 710
Other				
Miscellaneous customs and excise receipts	824 380	56 916	46 892	103 809
Diamond export duties	91 417	8 533	4 552	13 085
Other taxes	-	-	-	-
Stamp duties and fees	-	-	-	-
Unallocated tax revenue	6)	(449)	(3 024)	(3 473)
Total tax revenue (gross)	1 081 275 000	63 990 153	64 935 973	128 926 127
Less: SACU payments	7)	51 021 909	13 270 831	13 270 831
Total tax revenue (net of SACU payments)	1 030 253 091	50 719 322	64 935 973	115 655 296
Departmental revenue	19 037 528	3 173 180	30 669	3 203 849
Sales of goods and services other than capital assets				
Sales by market establishments	55 259	3 918	3 993	7 911
Administrative fees	1 932 092	15 156	21 915	37 071
Other sales	538 091	44 359	55 208	99 567
Selling of scrap or waste and other used current goods	33 520	891	766	1 657
Transfers received	185 288	311	11	322
Fines penalties and forfeits	1 199 002	15 371	25 070	40 441
Interest, dividends and rent on land				
Interest	2 890 613	894 888	176 029	1 070 917
Dividends	1 861 071	-	-	-
Rent on land	6 340 095	4 696	5 415	10 111
Of which:				
Mineral and petroleum royalties	6 220 717	(369)	4 139	3 770
Sales of capital assets	80 471	1 931	4 319	6 250
Financial transactions in assets and liabilities	3 922 026	2 191 660	(262 056)	1 929 604
Of which:				
National Revenue Fund receipts	8)	2 000 000	841 912	186 158
Total national government revenue	9)	1 049 290 619	53 892 502	64 966 643
Reconciliation to total net revenue and revenue collected on table 4				
Total national government revenue		53 892 502	64 966 643	118 859 145
Departmental revenue received but not yet paid to the National Revenue Fund		(385 762)	515 646	129 883
Revenue collected on behalf of the Provincial Authorities		3	3	6
Revenue collected on behalf of the Road Accident Fund (RAF)		2 108 509	2 256 056	4 364 565
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 197 591	1 243 845	2 441 436
Total net revenue		56 812 843	68 982 193	125 795 036
Cash balance National Revenue Fund	10)	3 840 425	64 873	3 905 298
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(3)	(6)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2 014 294)	(2 108 509)	(4 122 803)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 344 643)	(1 303 177)	(2 647 820)
Recovery of criminal assets added as part of cash revenue in table 4		17 936	3 919	21 855
Revenue collected according to table 4		57 312 264	65 639 296	122 951 560

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.