

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income, profits and capital gains	620 890 257	32 719 079	67 269 500	561 788 153	28 462 379	58 640 240
Income tax on persons and individuals	393 889 606	28 592 693	58 857 830	352 950 003	25 207 608	52 068 822
Tax on corporate income						
Companies	202 032 091	1 213 800	2 430 714	184 924 212	837 001	1 274 144
Secondary tax on companies	-	17 592	17 592	547 492	57 403	97 496
Withholding tax on dividends	22 483 828	2 733 479	5 583 846	20 699 774	2 227 209	4 880 570
Withholding tax on interest	-	13 689	45 356	-	-	-
Other						
Interest on overdue income tax	2 484 732	147 616	333 337	2 663 844	132 896	318 187
Small business tax amnesty	-	210	827	2 827	262	1 023
Taxes on payroll and workforce	14 690 000	774 280	1 891 052	14 032 119	975 254	2 015 541
Skills development levy	14 690 000	774 280	1 891 052	14 032 119	975 254	2 015 541
Taxes on property	13 691 679	1 104 314	2 430 745	12 470 426	999 748	1 952 506
Estate, inheritance and gift taxes						
Donations tax	186 226	3 692	18 599	166 962	6 664	20 106
Estate duty	1 545 223	102 560	212 785	1 487 521	89 928	163 913
Taxes on financial and capital transactions						
Securities transfer tax	4 645 368	367 468	1 021 451	4 150 123	326 926	670 007
Transfer duties	7 314 862	630 594	1 177 910	6 665 819	576 229	1 098 480
Taxes on goods and services	389 427 250	27 289 617	52 625 503	356 516 336	26 393 985	47 509 577
Value added tax	283 793 628	20 730 014	35 761 093	261 259 682	20 316 376	33 319 208
Domestic VAT	313 961 475	24 093 640	48 234 277	286 880 133	24 040 517	47 348 682
Import VAT	139 995 862	10 771 045	15 471 143	136 517 712	10 294 722	13 858 513
Refunds	170 163 710	14 134 671	27 944 328	162 138 163	14 018 863	27 887 987
Turnover tax for small businesses	11 791	202	690	17 309	313	532
Specific excise duties						
Beer	11 002 546	821 158	1 244 754	10 177 141	736 611	1 102 859
Sorghum beer and sorghum flour	3 800	283	564	3 895	335	687
Wine and other fermented beverages	2 678 054	183 162	371 130	2 355 737	170 714	302 256
Spirits	5 430 493	346 460	791 377	4 675 664	366 202	705 105
Cigarettes and cigarette tobacco	12 931 042	305 586	3 006 602	12 601 925	245 122	2 713 378
Pipe tobacco and cigars	626 379	24 089	123 921	537 692	36 203	105 864
Petroleum products	883 535	78 767	152 299	910 644	74 397	147 802
Revenue from neighbouring countries	927 405	-	-	1 067 953	-	14 253
Ad valorem excise duties	3 491 211	481	770 982	2 962 250	853	540 376
General fuel levy	55 665 957	3 963 087	8 602 878	48 466 517	3 578 396	6 731 677
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 043 923	79 935	160 439	906 575	78 398	159 100
Plastic bag levy	188 409	173	554	174 287	749	968
Electricity levy	8 774 133	677 417	1 411 617	8 648 170	704 869	1 430 842
Incandescent light bulb levy	114 357	2 849	3 741	90 877	4 650	10 477
CO ₂ tax - motor vehicle emissions	1 632 397	75 953	222 862	1 483 337	76 640	221 034
Other						
Universal Service Fund	228 191	-	-	176 681	3 157	3 157
Taxes on international trade and transactions	42 575 814	3 051 707	4 712 800	41 491 727	3 073 502	4 787 207
Import duties						
Customs duties	38 239 065	2 812 143	4 319 196	37 150 871	2 824 810	4 406 061
Specific excise duties on imports	3 420 952	188 120	276 710	3 323 600	171 982	206 768
Other						
Miscellaneous customs and excise receipts	824 380	46 892	103 809	900 179	75 648	157 691
Diamond export duties	91 417	4 552	13 085	117 077	1 063	16 687
Other taxes	-	-	-	(94)	37	79
Stamp duties and fees	-	-	-	(94)	37	79
Unallocated tax revenue	(3 024)	(3 024)	(3 473)	(15 756)	(1 424)	(2 483)
Total tax revenue (gross)	1 081 275 000	64 935 973	128 926 127	986 282 911	59 903 481	114 902 667
Less: SACU payments	51 021 909	-	13 270 831	51 737 656	-	12 934 414
Total tax revenue (net of SACU payments)	1 030 253 091	64 935 973	115 655 296	934 545 254	59 903 481	101 968 253
Departmental revenue	19 037 528	30 669	3 203 849	28 387 994	1 234 558	3 647 948
Sales of goods and services other than capital assets						
Sales by market establishments	55 259	3 993	7 911	48 161	3 870	7 760
Administrative fees	1 932 092	21 915	37 071	239 891	245 639	365 844
Other sales	538 091	55 208	99 567	443 089	46 062	126 650
Selling of scrap or waste and other used current goods	33 520	766	1 657	35 935	1 108	1 991
Transfers received	185 288	11	322	63 056	675	399
Fines penalties and forfeits	1 199 002	25 070	40 441	1 162 138	37 211	57 507
Interest, dividends and rent on land						
Interest	2 890 613	176 029	1 070 917	4 455 803	139 745	1 057 438
Dividends	1 861 071	-	-	2 146 296	-	-
Rent on land	6 340 095	5 415	10 111	5 496 542	4 670	11 642
Of which:						
Mineral and petroleum royalties	6 220 717	4 139	3 770	5 455 016	3 496	8 100
Sales of capital assets	80 471	4 319	6 250	32 161	2 009	3 380
Financial transactions in assets and liabilities	3 922 026	(262 056)	1 929 604	14 264 922	753 570	2 015 337
Recovery of loans	-	-	-	166	-	-
Accounts receivable	-	17 271	872 831	1 065 540	45 872	855 793
Other receipts	-	(465 485)	28 702	409 599	32 562	70 087
Cash surpluses	-	1 811	(9 096)	5 471	215	3 804
Deposits on accommodation	-	7	16	73	4	6
Recovery of previous years' expenditure	-	12 623	37 750	260 420	28 551	27 884
State cheques	-	368	478	1 699	2 300	36
Unallocated credits	-	(480 293)	(445)	141 845	1 481	38 357
Of which:						
National Revenue Fund receipts	2 000 000	186 158	1 028 070	12 646 971	675 136	1 011 023
Total national government revenue	1 049 290 619	64 966 643	118 859 145	962 933 249	61 138 040	105 616 200
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		64 966 643	118 859 145	962 933 249	61 138 040	105 616 200
Departmental revenue received but not yet paid to the National Revenue Fund		515 646	129 883	3 404 318	(28 568)	559 205
Revenue collected on behalf of the Provincial Authorities		3	6	413	14	51
Revenue collected on behalf of the Road Accident Fund (RAF)		2 256 056	4 364 565	22 038 712	1 474 963	3 162 923
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 243 845	2 441 436	15 807 980	1 245 326	2 386 598
Total net revenue		68 982 193	125 795 036	1 004 184 670	63 829 776	111 724 977
Cash balance National Revenue Fund		64 873	3 905 298	(3 753 963)	59 538	156 098
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(6)	(333)	(60)	(60)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2 108 509)	(4 122 803)	(20 543 015)	(1 270 111)	(2 828 183)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 303 177)	(2 647 820)	(16 817 451)	(1 687 960)	(2 904 178)
Recovery of criminal assets added as part of cash revenue in table 4		3 919	21 855	176 821	38 297	129 490
Revenue collected according to table 4		65 639 296	122 951 560	963 247 129	60 969 480	106 278 144

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.