

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income, profits and capital gains	620 890 257	78 126 725	145 396 225	561 788 153	76 165 392	134 805 632
Income tax on persons and individuals	393 889 606	29 195 263	88 053 093	352 950 003	25 133 278	77 202 100
Tax on corporate income						
Companies	202 032 091	47 448 750	49 879 464	184 924 212	49 693 759	50 967 903
Secondary tax on companies	-	25 850	82 799	547 492	91 424	188 920
Withholding tax on dividends	22 483 828	1 182 122	6 726 611	20 699 774	1 019 663	5 900 233
Withholding tax on interest	-	17 291	62 647	-	-	-
Other						
Interest on overdue income tax	2 484 732	257 230	590 566	2 663 844	227 051	545 238
Small business tax amnesty	-	218	1 045	2 827	216	1 239
Taxes on payroll and workforce	14 690 000	1 666 925	3 557 978	14 032 119	1 019 203	3 034 744
Skills development levy	14 690 000	1 666 925	3 557 978	14 032 119	1 019 203	3 034 744
Taxes on property	13 691 679	1 132 933	3 563 678	12 470 426	985 687	2 938 193
Estate, inheritance and gift taxes						
Donations tax	186 226	6 326	24 925	166 962	10 930	31 036
Estate duty	1 545 223	88 969	301 753	1 487 521	96 846	260 759
Taxes on financial and capital transactions						
Securities transfer tax	4 645 368	406 987	1 428 438	4 150 123	327 389	997 396
Transfer duties	7 314 862	630 652	1 808 562	6 665 819	550 522	1 649 002
Taxes on goods and services	389 427 250	29 678 209	82 303 712	356 516 336	25 144 782	72 654 359
Value added tax	283 793 628	21 452 542	57 213 635	261 259 682	18 537 521	51 856 730
Domestic VAT	313 961 475	23 041 078	71 275 356	286 880 133	21 632 660	68 981 342
Import VAT	139 995 862	11 623 387	27 094 531	136 517 712	10 211 167	24 069 680
Refunds	170 163 710	13 211 923	41 156 251	162 138 163	13 306 306	41 194 292
Turnover tax for small businesses	11 791	5 016	5 706	17 309	92	624
Specific excise duties						
Beer	11 002 546	794 312	2 039 066	10 177 141	796 363	1 899 222
Sorghum beer and sorghum flour	3 800	372	935	3 895	320	1 008
Wine and other fermented beverages	2 678 054	190 687	561 817	2 355 737	170 128	472 384
Spirits	5 430 493	596 247	1 387 624	4 675 664	484 968	1 190 073
Cigarettes and cigarette tobacco	12 931 042	600 518	3 607 120	12 601 925	559 257	3 272 635
Pipe tobacco and cigars	626 379	19 975	143 897	537 692	30 410	136 274
Petroleum products	883 535	80 933	233 232	910 644	68 175	215 978
Revenue from neighbouring countries	927 405	18 784	18 784	1 067 953	164 552	178 805
Ad valorem excise duties	3 491 211	93	771 075	2 962 250	164	540 540
General fuel levy	55 665 957	5 014 417	13 617 295	48 466 517	3 397 589	10 129 266
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	1 043 923	75 008	235 447	906 575	67 817	226 917
Plastic bag levy	188 409	42 911	43 465	174 287	37 917	38 885
Electricity levy	8 774 133	715 303	2 126 920	8 648 170	745 504	2 176 346
Incandescent light bulb levy	114 357	3 862	7 602	90 877	7 594	18 071
CO ₂ tax - motor vehicle emissions	1 632 397	67 190	290 052	1 483 337	76 201	297 235
Other						
Universal Service Fund	228 191	39	39	176 681	208	3 366
Taxes on international trade and transactions	42 575 814	3 338 396	8 051 195	41 491 727	3 002 121	7 789 328
Import duties						
Customs duties	38 239 065	3 003 965	7 323 161	37 150 871	2 712 243	7 118 304
Specific excise duties on imports	3 420 952	272 102	548 813	3 323 600	252 919	459 686
Other						
Miscellaneous customs and excise receipts	824 380	62 328	166 137	900 179	36 021	193 712
Diamond export duties	91 417	-	13 085	117 077	939	17 626
Other taxes	-	6	6	(94)	(72)	7
Stamp duties and fees	-	6	6	(94)	(72)	7
Unallocated tax revenue	6)	(1 158)	(4 631)	(15 756)	(5 481)	(7 963)
Total tax revenue (gross)	1 081 275 000	113 942 035	242 868 162	986 282 911	106 311 633	221 214 299
Less: SACU payments	7)	51 021 909	13 270 831	51 737 656	-	12 934 414
Total tax revenue (net of SACU payments)	1 030 253 091	113 942 035	229 597 331	934 545 254	106 311 633	208 279 885
Departmental revenue	19 037 528	2 137 723	5 336 629	28 387 994	6 819 884	10 537 948
Sales of goods and services other than capital assets						
Sales by market establishments	55 259	3 928	11 839	48 161	3 989	11 749
Administrative fees	1 932 092	19 098	56 169	239 891	57 884	493 436
Other sales	538 091	51 525	151 092	443 089	50 265	177 016
Selling of scrap or waste and other used current goods	33 520	(1 943)	(287)	35 935	633	2 647
Transfers received	185 288	80	402	63 056	58 062	58 423
Fines penalties and forfeits	1 199 002	37 525	77 966	1 162 138	21 362	78 874
Interest, dividends and rent on land						
Interest	2 890 613	139 050	1 209 967	4 455 803	113 913	1 171 406
Dividends	1 861 071	-	-	2 146 296	-	-
Rent on land	6 340 095	1 466 785	1 476 896	5 496 542	2 874 197	2 885 839
Of which:						
Mineral and petroleum royalties	6 220 717	1 467 278	1 471 049	5 455 016	2 872 246	2 880 345
Sales of capital assets	80 471	312	1 618	32 161	3 009	6 389
Financial transactions in assets and liabilities	3 922 026	421 363	2 350 966	14 264 922	3 636 570	5 652 170
Of which:						
National Revenue Fund receipts	2 000 000	299 736	1 327 806	12 646 971	3 557 596	4 568 619
Total national government revenue	9)	1 049 290 619	116 079 759	234 933 960	962 933 249	113 131 517
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		116 079 759	234 933 960	962 933 249	113 131 517	218 817 834
Departmental revenue received but not yet paid to the National Revenue Fund		(41 198)	93 629	3 404 318	197 216	686 305
Revenue collected on behalf of the Provincial Authorities		3	8	413	33	84
Revenue collected on behalf of the Road Accident Fund (RAF)		3 040 948	7 405 513	22 038 712	1 722 097	4 885 020
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 437 074	3 878 510	15 807 980	1 245 624	3 632 222
Total net revenue	10)	120 516 587	246 311 623	1 004 184 670	116 296 488	228 021 465
Cash balance National Revenue Fund		15 095	3 920 393	(3 753 563)	(107 727)	48 371
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(9)	(333)	(14)	(74)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2 256 056)	(6 378 859)	(20 543 015)	(1 290 462)	(4 118 645)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 361 658)	(4 009 478)	(16 817 451)	(1 474 963)	(4 379 141)
Recovery of criminal assets added as part of cash revenue in table 4		13 620	35 475	176 821	1 697	131 187
Revenue collected according to table 4		116 927 585	239 879 145	963 247 129	113 425 019	219 703 163

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.