

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income, profits and capital gains	620 890 257	29 192 030	174 588 255	561 788 153	24 553 837	159 359 469
Income tax on persons and individuals	393 889 606	25 986 192	114 039 285	352 950 003	22 100 118	99 302 218
Tax on corporate income						
Companies	202 032 091	1 349 697	51 229 161	184 924 212	926 213	51 894 116
Secondary tax on companies	-	16 197	98 996	547 426	53 340	242 261
Withholding tax on dividends	22 483 828	1 627 169	8 353 780	20 699 774	1 296 440	7 196 673
Withholding tax on interest	-	8 741	71 389	-	-	-
Other						
Interest on overdue income tax	2 484 732	203 833	794 400	2 663 844	177 474	722 711
Small business tax amnesty	-	201	1 246	2 827	252	1 491
Taxes on payroll and workforce	14 690 000	1 235 452	4 793 430	14 032 119	1 008 754	4 043 498
Skills development levy	14 690 000	1 235 452	4 793 430	14 032 119	1 008 754	4 043 498
Taxes on property	13 691 679	1 199 200	4 762 877	12 470 426	939 870	3 878 063
Estate, inheritance and gift taxes						
Donations tax	186 226	7 967	32 891	166 962	6 411	37 447
Estate duty	1 545 223	147 688	449 441	1 487 521	77 022	337 781
Taxes on financial and capital transactions						
Securities transfer tax	4 645 368	355 924	1 784 362	4 150 123	278 458	1 275 855
Transfer duties	7 314 862	687 622	2 496 183	6 665 819	577 978	2 226 980
Taxes on goods and services	389 427 250	31 239 668	113 543 380	356 516 336	28 696 923	101 351 281
Value added tax	283 793 628	22 364 232	79 577 867	261 259 682	20 838 687	72 695 417
Domestic VAT	313 961 475	25 279 933	96 555 288	286 880 133	24 155 631	93 136 973
Import VAT	139 995 862	12 304 015	39 398 545	136 517 712	11 132 518	35 202 198
Refunds	170 163 710	15 219 716	56 375 967	162 138 163	14 449 462	55 643 754
Turnover tax for small businesses	11 791	289	5 995	17 309	165	789
Specific excise duties						
Beer	11 002 546	824 920	2 863 986	10 177 141	789 944	2 689 166
Sorghum beer and sorghum flour	3 800	341	1 276	3 895	338	1 346
Wine and other fermented beverages	2 678 054	213 148	774 965	2 355 737	164 713	637 098
Spirits	5 430 493	377 532	1 765 156	4 675 664	430 699	1 620 772
Cigarettes and cigarette tobacco	12 931 042	732 587	4 339 707	12 601 925	811 208	4 083 843
Pipe tobacco and cigars	626 379	41 749	185 645	537 692	50 341	186 615
Petroleum products	883 535	84 244	317 476	910 644	77 281	293 258
Revenue from neighbouring countries	927 405	221 492	240 276	1 067 953	20 559	199 364
Ad valorem excise duties	3 491 211	734 657	1 505 733	2 962 250	692 773	1 233 314
General fuel levy	55 665 957	4 672 338	18 289 634	48 466 517	3 791 914	13 921 180
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	68 039	303 486	906 575	71 364	298 281
Plastic bag levy	188 409	794	44 258	174 287	3 157	42 043
Electricity levy	8 774 133	726 297	2 853 217	8 648 170	738 761	2 915 108
Incandescent light bulb levy	114 357	5 875	13 477	90 877	5 431	23 501
CO ₂ tax - motor vehicle emissions	633 297	171 135	461 187	1 483 337	209 566	506 801
Other						
Universal Service Fund	228 191	-	39	176 681	20	3 386
Taxes on international trade and transactions	42 575 814	3 589 248	11 640 443	41 491 727	3 542 485	11 331 813
Import duties						
Customs duties	38 239 065	3 274 701	10 597 862	37 150 871	3 200 330	10 318 634
Specific excise duties on imports	3 420 952	298 064	846 877	3 323 600	303 878	763 564
Other						
Miscellaneous customs and excise receipts	824 380	12 677	178 814	900 179	37 278	230 990
Diamond export duties	91 417	3 805	16 890	117 077	999	18 624
Other taxes	-	-	6	(94)	(508)	(500)
Stamp duties and fees	-	-	6	(94)	(508)	(500)
Unallocated tax revenue	-	(500)	(5 131)	(15 756)	(8 742)	(16 705)
Total tax revenue (gross)	1 081 275 000	66 455 097	309 323 259	986 282 917	58 732 618	279 946 917
Less: SACU payments	51 021 909	12 583 693	25 854 524	51 737 656	12 934 414	25 868 828
Total tax revenue (net of SACU payments)	1 030 253 091	53 871 404	283 468 735	934 545 254	45 798 204	254 078 089
Departmental revenue	42 037 528	15 885 768	21 230 175	28 387 994	1 549 817	11 933 004
Sales of goods and services other than capital assets						
Sales by market establishments	55 259	4 023	15 862	48 161	4 022	15 771
Administrative fees	1 932 092	36 288	92 457	239 891	(328 901)	67 481
Other sales	538 091	53 570	204 662	443 089	53 015	229 224
Selling of scrap or waste and other used current goods	33 520	9 765	9 478	35 935	1 624	4 264
Transfers received	185 288	94 223	94 625	63 056	56 659	57 923
Fines penalties and forfeits	1 199 002	196 360	274 326	1 162 138	207 653	286 526
Interest, dividends and rent on land						
Interest	2 890 613	117 948	1 327 915	4 455 803	108 334	1 279 705
Dividends	1 861 071	1 335 447	1 335 447	2 146 296	890 298	900 298
Rent on land	6 340 095	8 132	1 485 028	5 496 542	67 555	2 953 394
Of which:						
Mineral and petroleum royalties	6 220 717	5 669	1 476 718	5 455 016	65 715	2 946 060
Sales of capital assets	80 471	3 719	13 116	32 161	1 646	8 035
Financial transactions in assets and liabilities	26 922 026	14 026 293	16 377 259	14 264 922	487 912	6 140 382
Of which:						
Sale of Vodacom shares	23 000 000	12 597 734	12 597 734	-	-	-
National Revenue Fund receipts	2 000 000	1 390 331	2 718 137	12 646 971	435 286	5 003 905
Total national government revenue	1 072 290 619	69 757 172	304 698 911	962 933 249	47 348 021	266 011 093
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		69 757 172	304 698 911	962 933 249	47 348 021	266 011 093
Departmental revenue received but not yet paid to the National Revenue Fund		248 100	333 951	3 404 318	248 357	1 089 424
Revenue collected on behalf of the Provincial Authorities		3	11	413	40	124
Revenue collected on behalf of the Road Accident Fund (RAF)		2 939 911	10 345 424	22 038 712	1 738 756	6 623 777
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 391 962	5 270 472	15 807 980	1 245 766	4 877 988
Total net revenue		74 337 148	320 648 771	1 004 184 670	50 580 940	278 602 405
Cash balance National Revenue Fund	10)	(58 894)	3 861 499	(3 753 563)	(15 713)	32 658
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(12)	(333)	(33)	(107)
Direct transfer from National Revenue Fund to the Road Accident Fund		(3 040 948)	(9 419 807)	(20 543 015)	(1 722 097)	(5 840 742)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 378 651)	(5 388 129)	(16 817 451)	(1 223 978)	(5 603 119)
Recovery of criminal assets added as part of cash revenue in table 4		4 567	40 042	176 821	1 234	132 421
Revenue collected according to table 4		69 863 219	309 742 364	963 247 129	47 620 353	267 323 516

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) Includes R23bn for the Eskom Special Appropriation Act 2015