

Table 1 Revenue

R thousand	2015/16						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income, profits and capital gains	620 890 257	34 550 422	32 719 079	78 126 725	29 192 030	54 471 930	229 060 185
Income tax on persons and individuals	393 889 606	30 265 137	28 592 693	29 195 263	25 986 192	35 387 615	149 426 899
Tax on corporate income							
Companies	202 032 091	1 216 913	1 213 800	47 448 750	1 349 697	17 367 159	68 596 320
Secondary tax on companies	-	39 357	17 592	25 850	16 197	16 768	115 764
Withholding tax on dividends	22 483 828	2 811 010	2 733 479	1 182 122	1 627 169	1 296 448	9 650 228
Withholding tax on Interest	-	31 667	13 689	17 291	8 741	16 221	87 609
Other							
Interest on overdue income tax	2 484 732	185 721	147 616	257 230	203 833	387 231	1 181 631
Small business tax amnesty	-	617	210	218	201	488	1 734
Taxes on payroll and workforce	14 690 000	1 116 772	774 280	1 666 925	1 235 452	1 269 232	6 062 662
Skills development levy	14 690 000	1 116 772	774 280	1 666 925	1 235 452	1 269 232	6 062 662
Taxes on property	13 691 679	1 326 431	1 104 314	1 132 933	1 199 200	1 223 639	5 986 516
Estate, inheritance and gift taxes							
Donations tax	186 226	14 907	3 692	6 326	7 967	8 468	41 359
Estate duty	1 545 223	110 225	102 560	88 969	147 688	153 215	602 656
Taxes on financial and capital transactions							
Securities transfer tax	4 645 368	653 983	367 468	406 987	355 924	458 219	2 242 581
Transfer duties	7 314 862	547 316	630 594	630 652	687 622	603 737	3 099 920
Taxes on goods and services	389 427 250	25 335 885	27 289 617	29 678 209	31 239 668	28 026 167	141 569 547
Value added tax	283 793 628	15 031 079	20 730 014	21 452 542	22 364 232	21 574 887	101 152 754
Domestic VAT	313 961 475	24 140 637	24 093 640	23 041 078	25 279 933	23 698 879	120 254 168
Import VAT	139 995 862	4 700 099	10 771 045	11 623 387	12 304 015	12 425 186	51 823 731
Refunds	170 163 710	13 809 657	14 134 671	13 211 923	15 219 716	14 549 178	70 925 145
Turnover tax for small businesses	11 791	487	202	5 016	289	5 878	11 874
Specific excise duties							
Beer	11 002 546	423 596	821 158	794 312	824 920	860 416	3 724 402
Sorghum beer and sorghum flour	3 800	281	283	372	341	280	1 556
Wine and other fermented beverages	2 678 054	187 967	183 162	190 687	213 148	21 247	796 212
Spirits	5 430 493	444 918	346 460	596 247	377 532	295 186	2 060 342
Cigarettes and cigarette tobacco	12 931 042	2 701 016	305 586	600 518	732 587	890 269	5 229 975
Pipe tobacco and cigars	626 379	99 833	24 089	19 975	41 749	33 242	218 888
Petroleum products	883 535	73 532	78 767	80 933	84 244	74 642	392 118
Revenue from neighbouring countries	927 405	-	-	18 784	221 492	31 820	272 097
Ad valorem excise duties	3 491 211	770 502	481	93	734 657	630	1 506 363
General fuel levy	55 665 957	4 639 791	3 963 087	5 014 417	4 672 338	3 348 969	21 638 603
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax	1 043 923	80 504	79 935	75 008	68 039	74 795	378 280
Plastic bag levy	188 409	380	173	42 911	794	687	44 945
Electricity levy	8 774 133	734 200	677 417	715 303	726 297	740 913	3 594 129
Incandescent light bulb levy	114 357	891	2 849	3 862	5 875	3 606	17 083
CO ₂ tax - motor vehicle emissions	1 632 397	146 909	75 953	67 190	171 135	68 699	529 887
Other							
Universal Service Fund	228 191	-	-	39	-	-	39
Taxes on international trade and transactions	42 575 814	1 661 093	3 051 707	3 338 396	3 589 248	3 670 802	15 311 246
Import duties							
Customs duties	38 239 065	1 507 053	2 812 143	3 003 965	3 274 701	3 321 147	13 919 009
Specific excise duties on imports	3 420 952	88 590	188 120	272 102	298 064	248 014	1 094 891
Other							
Miscellaneous customs and excise receipts	824 380	56 916	46 892	62 328	12 677	101 641	280 455
Diamond export duties	91 417	8 533	4 552	-	3 805	-	16 890
Other taxes	-	-	-	6	-	2	8
Stamp duties and fees	-	-	-	6	-	2	8
Unallocated tax revenue	-	(449)	(3 024)	(1 158)	(500)	(3 210)	(8 341)
Total tax revenue (gross)	1 081 275 000	63 990 153	64 935 973	113 942 035	66 455 097	88 658 563	397 981 823
Less: SACU payments	51 021 909	13 270 831	-	-	12 583 693	-	25 854 524
Total tax revenue (net of SACU payments)	1 030 253 091	50 719 322	64 935 973	113 942 035	53 871 404	88 658 563	372 127 299
Departmental revenue	42 037 528	3 173 180	30 669	2 140 558	15 885 768	1 215 996	22 446 171
Sales of goods and services other than capital assets							
Sales by market establishments	55 259	3 918	3 993	3 928	4 023	4 100	19 962
Administrative fees	1 932 092	15 156	21 915	19 098	36 288	18 479	110 936
Other sales	538 091	44 359	55 208	51 525	53 570	62 858	267 520
Selling of scrap or waste and other used current goods	33 520	891	766	(1 943)	9 765	6 688	16 166
Transfers received	185 288	311	11	80	94 223	32	94 657
Fines penalties and forfeits	1 199 002	15 371	25 070	37 525	196 360	26 016	300 342
Interest, dividends and rent on land							
Interest	2 890 613	894 888	176 029	139 050	117 948	155 527	1 483 442
Dividends	1 861 071	-	-	-	1 335 447	204 514	1 539 961
Rent on land	6 340 095	4 696	5 415	1 466 785	8 132	26 642	1 511 670
Of which:							
Mineral and petroleum royalties	6 220 717	(369)	4 139	1 467 278	5 669	23 099	1 499 817
Sales of capital assets	80 471	1 931	4 319	3 147	3 719	19 483	32 598
Financial transactions in assets and liabilities	26 922 026	2 191 660	(262 056)	421 363	14 026 293	691 656	17 068 916
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	638 151	3 356 288
Total national government revenue	1 072 290 619	53 892 502	64 966 643	116 082 594	69 757 172	89 874 559	394 573 470
Reconciliation to total net revenue and revenue collected on table 4							
Total national government revenue		53 892 502	64 966 643	116 082 594	69 757 172	89 874 559	394 573 470
Departmental revenue received but not yet paid to the National Revenue Fund		(385 762)	515 646	(44 033)	248 100	607 543	941 494
Revenue collected on behalf of the Provincial Authorities		3	3	3	3	4	15
Revenue collected on behalf of the Road Accident Fund (RAF)		2 108 509	2 256 056	3 040 948	2 939 911	3 067 549	13 412 974
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 197 591	1 243 845	1 437 074	1 391 962	1 398 361	6 668 833
Total net revenue		56 812 843	68 982 193	120 516 587	74 337 148	94 948 018	415 596 789
Cash balance National Revenue Fund	10)	3 840 425	64 873	15 095	(58 894)	(55 948)	3 805 551
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(3)	(3)	(3)	(3)	(15)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2 014 294)	(2 108 509)	(2 256 056)	(3 040 948)	(2 939 911)	(12 359 718)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 344 643)	(1 303 177)	(1 361 658)	(1 378 651)	(1 366 223)	(6 754 352)
Recovery of criminal assets added as part of cash revenue in table 4		17 936	3 919	13 620	4 567	4 440	44 482
Revenue collected according to table 4		57 312 264	65 639 296	116 927 585	69 863 219	90 590 373	400 332 737

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