

Table 1 Revenue

R thousand	2015/16							
	Budget estimate	April	May	June	July	August	September	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	51,392,911	280,453,096
Income tax on persons and individuals	393,889,606	30,265,137	28,592,693	29,195,263	25,986,192	35,387,615	30,134,274	179,561,173
Tax on corporate income								
Companies	202,032,091	1,216,913	1,213,800	47,448,750	1,349,697	17,367,159	19,330,322	87,926,642
Secondary tax on companies	-	39,357	17,592	25,850	16,197	16,768	100,328	216,092
Withholding tax on dividends	22,483,828	2,811,010	2,733,479	1,182,122	1,627,169	1,296,448	1,518,579	11,168,807
Withholding tax on interest	-	31,667	13,689	17,291	8,741	16,221	17,965	105,594
Other								
Interest on overdue income tax	2,484,732	185,721	147,616	257,230	203,833	387,231	291,549	1,473,180
Small business tax amnesty	-	617	210	218	201	488	(125)	1,609
Taxes on payroll and workforce	14,690,000	1,116,772	774,280	1,666,925	1,235,452	1,269,232	1,258,529	7,321,190
Skills development levy	14,690,000	1,116,772	774,280	1,666,925	1,235,452	1,269,232	1,258,529	7,321,190
Taxes on property	13,691,679	1,326,431	1,104,314	1,132,933	1,199,200	1,223,639	1,233,831	7,220,348
Estate, inheritance and gift taxes								
Donations tax	186,226	14,907	3,692	6,326	7,967	8,468	8,828	50,187
Estate duty	1,545,223	110,225	102,560	88,969	147,688	153,215	240,408	843,065
Taxes on financial and capital transactions								
Securities transfer tax	4,645,368	653,983	367,468	406,987	355,924	458,219	358,812	2,601,394
Transfer duties	7,314,862	547,316	630,594	630,652	687,622	603,737	625,782	3,725,702
Taxes on goods and services	389,427,250	25,335,885	27,289,617	29,678,209	31,239,668	28,026,167	31,358,672	172,928,219
Value added tax	283,793,628	15,031,079	20,730,014	21,452,542	22,364,232	21,574,887	23,625,595	124,778,348
Domestic VAT	313,961,475	24,140,637	24,093,640	23,041,879	25,279,937	23,698,879	25,630,918	145,885,086
Import VAT	139,995,862	4,700,099	10,771,045	11,623,387	12,304,015	12,425,186	13,103,904	64,927,635
Refunds	170,163,710	13,809,657	14,134,671	13,211,923	15,219,716	14,549,178	15,109,227	86,034,372
Turnover tax for small businesses	11,791	487	202	5,016	289	5,878	941	12,814
Specific excise duties								
Beer	11,002,546	423,596	821,158	794,312	824,920	860,416	838,076	4,562,478
Sorghum beer and sorghum flour	3,800	281	283	372	321	280	276	1,832
Wine and other fermented beverages	2,678,054	187,967	183,162	190,687	213,148	212,247	216,252	1,012,464
Spirits	5,430,493	444,918	346,460	596,247	377,532	295,186	248,896	2,309,238
Cigarettes and cigarette tobacco	12,931,042	2,701,016	305,586	600,518	732,587	890,269	898,113	6,128,088
Pipe tobacco and cigars	626,379	99,833	24,089	19,975	41,749	33,242	51,902	270,790
Petroleum products	883,535	73,532	78,767	80,933	84,244	74,642	72,085	464,203
Revenue from neighbouring countries	927,405	-	-	18,784	221,492	31,820	51,187	323,283
Ad valorem excise duties	3,491,211	770,502	481	93	734,657	630	1,274	1,507,637
General fuel levy	55,665,957	4,639,791	3,963,087	5,014,417	4,672,338	3,348,969	4,446,056	26,084,659
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	79,966	458,246
Plastic bag levy	188,409	380	173	42,911	794	687	41,236	86,181
Electricity levy	8,774,133	734,200	677,417	715,303	726,297	740,913	712,719	4,306,848
Incandescent light bulb levy	114,357	891	2,849	3,862	5,875	3,606	3,430	20,513
CO ₂ tax - motor vehicle emissions	1,632,397	146,909	75,953	67,190	171,135	68,699	70,670	600,556
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	3,985,854	19,297,100
Import duties								
Customs duties	38,239,065	1,507,053	2,812,143	3,003,965	3,274,701	3,321,147	3,638,892	17,557,901
Specific excise duties on imports	3,420,952	88,590	188,120	272,102	298,064	248,014	349,214	1,444,105
Other								
Miscellaneous customs and excise receipts	824,380	56,916	46,892	62,328	12,677	101,641	(38,097)	242,358
Diamond export duties	91,417	8,533	4,552	-	3,805	-	35,845	52,736
Other taxes	-	-	-	6	-	2	0	8
Stamp duties and fees	-	-	-	6	-	2	0	8
Unallocated tax revenue	-	(449)	(3,024)	(1,158)	(500)	(3,210)	(515)	(8,855)
Total tax revenue (gross)	1,081,275,000	63,990,153	64,935,973	113,942,035	66,455,097	88,658,563	89,229,282	487,211,105
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	89,229,282	461,356,581
Departmental revenue	42,037,528	3,173,180	30,669	2,140,558	15,885,768	1,215,996	1,809,941	24,256,112
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	4,067	24,029
Administrative fees	1,932,092	15,156	21,915	19,098	36,288	18,479	28,194	139,130
Other sales	538,091	44,359	55,208	51,525	53,570	62,858	62,583	330,103
Selling of scrap or waste and other used current goods	33,520	891	766	(1,943)	9,765	6,688	3,844	20,011
Transfers received	185,288	311	11	80	94,223	32	4,646	99,303
Fines penalties and forfeits	1,199,002	15,371	25,070	37,525	196,360	26,016	334,347	634,689
Interest, dividends and rent on land								
Interest	2,890,613	894,888	176,029	139,050	117,948	155,527	113,437	1,596,879
Dividends	1,861,071	-	-	-	1,335,447	204,514	79,800	1,619,761
Rent on land	6,340,095	4,696	5,415	1,466,785	8,132	26,642	90,768	1,602,438
Of which:								
Mineral and petroleum royalties	6,220,717	(369)	4,139	1,467,278	5,669	23,099	89,704	1,589,521
Sales of capital assets	80,471	1,931	4,319	3,147	3,719	19,483	4,534	37,132
Financial transactions in assets and liabilities	26,922,026	2,191,660	(262,056)	421,363	14,026,293	691,656	1,083,720	18,152,635
Of which:								
Sale of Vodacom shares	23,000,000	-	-	-	12,597,734	-	-	12,597,734
National Revenue Fund receipts	2,000,000	841,912	186,158	299,736	1,390,331	638,151	1,081,949	4,438,237
Total national government revenue	1,072,290,619	53,892,502	64,966,643	116,082,594	69,757,172	89,874,559	91,039,223	485,612,693
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	91,039,223	485,612,693
Departmental revenue received but not yet paid to the National Revenue Fund		(385,762)	515,646	(44,033)	248,100	607,543	255,905	1,197,399
Revenue collected on behalf of the Provincial Authorities		3	3	3	3	4	1	16
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	2,652,712	16,065,685
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	1,384,914	8,053,747
Total net revenue		56,812,843	68,982,193	120,516,587	74,337,187	94,948,018	95,332,756	510,929,545
Cash balance National Revenue Fund		3,840,425	64,873	15,095	(58,894)	(55,948)	110,808	3,916,359
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(3)	(3)	(3)	(3)	(3)	(18)
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)	(3,067,549)	(15,427,267)
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)	(1,440,003)	(8,194,355)
Recovery of criminal assets added as part of cash revenue in table 4		17,936	3,919	13,620	4,567	4,440	10,307	54,789
Revenue collected according to table 4		57,312,264	65,639,296	116,927,585	69,863,219	90,590,373	90,946,316	491,279,053

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