

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>620,890,257</b>	<b>51,392,911</b>	<b>280,453,096</b>	<b>561,789,780</b>	<b>47,380,636</b>	<b>255,690,313</b>
Income tax on persons and individuals	393,889,606	30,134,274	179,561,173	352,950,431	26,970,938	157,417,898
Tax on corporate income						
Companies	202,032,091	19,330,322	87,926,642	184,925,392	19,058,831	87,518,787
Secondary tax on companies	-	100,328	216,092	547,492	43,865	335,615
Withholding tax on dividends	22,483,828	1,518,579	11,168,807	20,699,797	1,009,314	9,233,327
Withholding tax on Interest	-	17,985	105,594	-	-	-
Other						
Interest on overdue income tax	2,484,732	291,549	1,473,180	2,663,840	297,635	1,182,736
Small business tax amnesty	-	(125)	1,609	2,827	53	1,948
<b>Taxes on payroll and workforce</b>	<b>14,690,000</b>	<b>1,258,529</b>	<b>7,321,190</b>	<b>14,032,119</b>	<b>1,154,798</b>	<b>6,381,054</b>
Skills development levy	14,690,000	1,258,529	7,321,190	14,032,119	1,154,798	6,381,054
<b>Taxes on property</b>	<b>13,691,679</b>	<b>1,233,831</b>	<b>7,220,348</b>	<b>12,471,534</b>	<b>990,284</b>	<b>5,961,087</b>
Estate, inheritance and gift taxes						
Donations tax	186,226	8,828	50,187	166,962	43,372	111,249
Estate duty	1,545,223	240,408	843,065	1,488,629	97,225	554,236
Taxes on financial and capital transactions						
Securities transfer tax	4,645,368	358,812	2,601,394	4,150,123	293,087	1,948,992
Transfer duties	7,314,862	625,782	3,725,702	6,665,819	556,600	3,346,610
<b>Taxes on goods and services</b>	<b>389,427,250</b>	<b>31,358,672</b>	<b>172,928,219</b>	<b>356,554,423</b>	<b>31,086,673</b>	<b>160,035,033</b>
Value added tax	283,793,628	23,625,595	124,778,348	261,294,788	24,102,916	117,276,258
Domestic VAT	313,961,475	25,630,918	145,885,086	286,888,567	24,301,163	140,279,339
Import VAT	139,995,862	13,103,904	64,927,635	136,544,384	12,189,026	58,897,266
Refunds	170,163,710	15,109,227	86,034,372	162,138,163	12,387,272	81,900,346
Turnover tax for small businesses	11,791	941	12,814	17,309	1,471	7,865
Specific excise duties						
Beer	11,002,546	838,076	4,562,478	10,177,141	830,242	4,282,881
Sorghum beer and sorghum flour	3,800	276	1,832	3,895	296	2,008
Wine and other fermented beverages	2,678,054	216,252	1,012,464	2,357,752	128,478	846,789
Spirits	5,430,493	248,896	2,309,238	4,676,599	228,369	1,895,789
Cigarettes and cigarette tobacco	12,931,042	898,113	6,128,088	12,601,925	945,324	5,990,525
Pipe tobacco and cigars	626,379	51,902	270,790	537,692	52,034	263,210
Petroleum products	883,535	72,085	464,203	910,644	80,219	452,945
Revenue from neighbouring countries	927,405	51,187	323,283	1,067,953	71,201	268,312
Ad valorem excise duties	3,491,211	1,274	1,507,637	2,962,255	523	1,249,911
General fuel levy	55,665,957	4,446,056	26,084,659	48,466,532	3,679,322	21,812,459
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,043,923	79,966	458,246	906,575	81,288	449,620
Plastic bag levy	188,409	41,236	86,181	174,298	30,416	72,750
Electricity levy	8,774,133	712,719	4,306,848	8,648,170	750,902	4,431,057
Incandescent light bulb levy	114,357	3,430	20,513	90,877	8,331	42,871
CO <sub>2</sub> tax - motor vehicle emissions	1,632,397	70,670	600,556	1,483,337	95,341	686,399
Other						
Universal Service Fund	228,191	-	39	176,681	-	3,386
<b>Taxes on international trade and transactions</b>	<b>42,575,814</b>	<b>3,985,854</b>	<b>19,297,100</b>	<b>41,462,935</b>	<b>3,745,300</b>	<b>18,445,441</b>
Import duties						
Customs duties	38,239,065	3,638,892	17,557,901	37,355,055	3,325,251	16,825,746
Specific excise duties on imports	3,420,952	349,214	1,444,105	3,323,740	296,795	1,252,388
Other						
Miscellaneous customs and excise receipts	824,380	(38,097)	242,358	667,064	92,829	317,724
Diamond export duties	91,417	35,845	52,736	117,077	30,424	49,583
<b>Other taxes</b>	<b>-</b>	<b>0</b>	<b>8</b>	<b>(1,202)</b>	<b>96</b>	<b>(390)</b>
Stamp duties and fees	-	0	8	(1,202)	96	(390)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>(515)</b>	<b>(8,855)</b>	<b>(14,570)</b>	<b>733</b>	<b>(16,263)</b>
<b>Total tax revenue (gross)</b>	<b>1,081,275,000</b>	<b>89,229,282</b>	<b>487,211,105</b>	<b>986,295,019</b>	<b>84,358,520</b>	<b>446,496,275</b>
Less: SACU payments	51,021,909	-	25,854,524	51,737,656	-	25,868,828
<b>Total tax revenue (net of SACU payments)</b>	<b>1,030,253,091</b>	<b>89,229,282</b>	<b>461,356,581</b>	<b>934,557,363</b>	<b>84,358,520</b>	<b>420,627,447</b>
<b>Departmental revenue</b>	<b>42,037,528</b>	<b>1,809,941</b>	<b>24,256,112</b>	<b>23,636,382</b>	<b>1,233,510</b>	<b>14,170,229</b>
Sales of goods and services other than capital assets						
Sales by market establishments	55,259	4,067	24,029	65,068	4,025	23,874
Administrative fees	1,932,092	28,194	139,130	950,679	47,992	133,182
Other sales	538,091	62,583	330,103	629,075	27,064	277,605
Selling of scrap or waste and other used current goods	33,520	3,844	20,011	39,300	4,588	12,903
Transfers received	185,288	4,646	99,303	549,781	72	58,786
Fines penalties and forfeits	1,199,002	334,347	634,689	293,574	178,835	716,192
Interest, dividends and rent on land						
Interest	2,890,613	113,437	1,596,879	4,497,801	161,716	1,656,837
Dividends	1,861,071	79,800	1,619,761	2,146,296	-	890,298
Rent on land	6,340,095	90,768	1,602,438	34,320	85,391	3,133,469
Of which:						
Mineral and petroleum royalties	6,220,717	89,704	1,589,521	5,455,046	80,551	3,112,028
Sales of capital assets	80,471	4,534	37,132	78,068	2,011	13,153
Financial transactions in assets and liabilities	26,922,026	1,083,720	18,152,635	14,352,420	721,815	7,253,931
Of which:						
Sale of Vodacom shares	23,000,000	-	12,597,734	-	-	-
National Revenue Fund receipts	2,000,000	1,081,949	4,438,237	12,646,971	456,509	5,779,342
<b>Total national government revenue</b>	<b>1,072,290,619</b>	<b>91,039,223</b>	<b>485,612,693</b>	<b>958,193,745</b>	<b>85,592,030</b>	<b>434,797,676</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>91,039,223</b>	<b>485,612,693</b>	<b>958,193,745</b>	<b>85,592,030</b>	<b>434,797,676</b>
Departmental revenue received but not yet paid to the National Revenue Fund		255,905	1,197,399	3,404,318	482,935	1,647,562
Revenue collected on behalf of the Provincial Authorities		1	16	413	56	208
Revenue collected on behalf of the Road Accident Fund (RAF)		2,652,712	16,065,685	22,038,712	1,892,310	10,221,770
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,384,914	8,053,747	15,807,982	1,331,261	7,526,348
<b>Total net revenue</b>		<b>95,332,756</b>	<b>510,929,545</b>	<b>999,445,168</b>	<b>89,298,592</b>	<b>454,193,563</b>
Cash balance National Revenue Fund	10)	110,808	3,916,359	(3,753,563)	(148,192)	1,574
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(18)	(333)	(28)	(175)
Direct transfer from National Revenue Fund to the Road Accident Fund		(3,067,549)	(15,427,267)	(20,543,015)	(1,705,683)	(8,848,055)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,440,003)	(8,194,355)	(16,817,451)	(1,301,050)	(8,642,925)
Recovery of criminal assets added as part of cash revenue in table 4		10,307	54,789	176,821	1,710	137,060
<b>Revenue collected according to table 4</b>		<b>90,946,316</b>	<b>491,279,053</b>	<b>958,507,627</b>	<b>86,145,349</b>	<b>436,841,042</b>

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 BLINS 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