

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	620,890,257	35,252,329	315,705,425	561,789,780	31,640,845	287,331,158
Income tax on persons and individuals	393,889,606	30,557,070	210,118,243	352,950,431	27,617,045	185,034,944
Tax on corporate income						
Companies	202,032,091	1,661,150	89,587,792	184,925,392	1,131,633	88,650,420
Secondary tax on companies	-	31,765	247,857	547,492	42,099	377,714
Withholding tax on dividends	22,483,828	2,918,449	14,087,255	20,699,797	2,783,203	12,016,530
Withholding tax on Interest	-	16,170	121,764	-	-	-
Other						
Interest on overdue income tax	2,484,732	67,659	1,540,839	2,663,840	66,719	1,249,455
Small business tax amnesty	-	66	1,675	2,827	147	2,095
Taxes on payroll and workforce	14,690,000	1,135,107	8,456,297	14,032,119	830,818	7,211,872
Skills development levy	14,690,000	1,135,107	8,456,297	14,032,119	830,818	7,211,872
Taxes on property	13,691,679	1,451,896	8,672,243	12,471,534	1,238,817	7,199,903
Estate, inheritance and gift taxes						
Donations tax	186,226	4,344	54,531	166,962	11,026	122,275
Estate duty	1,545,223	362,589	1,205,654	1,488,629	196,658	750,894
Taxes on financial and capital transactions						
Securities transfer tax	4,645,368	410,589	3,011,982	4,150,123	369,312	2,318,305
Transfer duties	7,314,862	674,374	4,400,076	6,665,819	661,820	4,008,430
Taxes on goods and services	389,427,250	33,522,011	206,450,230	356,554,423	32,281,672	192,316,705
Value added tax	283,793,628	23,995,845	148,774,193	261,294,788	22,834,103	140,110,361
Domestic VAT	313,961,475	24,854,623	170,739,708	286,888,567	23,801,474	164,080,813
Import VAT	139,995,862	13,828,815	78,756,449	136,544,384	12,217,334	71,114,600
Refunds	170,163,710	14,687,593	100,721,964	162,138,163	13,184,705	95,085,051
Turnover tax for small businesses	11,791	164	12,978	17,309	236	8,101
Specific excise duties						
Beer	11,002,546	907,652	5,470,130	10,177,141	850,767	5,133,648
Sorghum beer and sorghum flour	3,800	276	2,108	3,895	341	2,350
Wine and other fermented beverages	2,678,054	232,755	1,245,219	2,357,752	172,690	1,019,479
Spirits	5,430,493	214,264	2,523,502	4,676,599	255,907	2,151,696
Cigarettes and cigarette tobacco	12,931,042	993,200	7,121,289	12,601,925	959,266	6,949,791
Pipe tobacco and cigars	626,379	57,082	327,872	537,692	48,521	311,730
Petroleum products	883,535	75,955	540,158	910,644	76,964	529,910
Revenue from neighbouring countries	927,405	241,630	564,914	1,067,953	279,405	547,717
Ad valorem excise duties	3,491,211	790,339	2,297,976	2,962,255	785,485	2,035,396
General fuel levy	55,665,957	5,040,607	31,125,266	48,466,532	4,941,340	26,753,798
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,043,923	77,728	535,975	906,575	73,202	522,822
Plastic bag levy	188,409	265	86,446	174,298	9,624	82,373
Electricity levy	8,774,133	695,346	5,002,194	8,648,170	725,034	5,156,091
Incandescent light bulb levy	114,357	4,490	25,003	90,877	11,264	54,134
CO ₂ tax - motor vehicle emissions	1,632,397	192,041	792,597	1,483,337	213,378	899,777
Other						
Universal Service Fund	228,191	2,373	2,411	176,681	44,145	47,531
Taxes on international trade and transactions	42,575,814	4,529,478	23,826,578	41,462,935	3,002,560	21,448,002
Import duties						
Customs duties	38,239,065	4,070,349	21,628,250	37,355,055	2,556,311	19,382,057
Specific excise duties on imports	3,420,952	394,049	1,838,153	3,323,740	400,369	1,652,757
Other						
Miscellaneous customs and excise receipts	824,380	54,364	296,722	667,064	22,894	340,618
Diamond export duties	91,417	10,717	63,452	117,077	22,987	72,570
Other taxes	-	(47)	(40)	(1,202)	0	(390)
Stamp duties and fees	-	(47)	(40)	(1,202)	0	(390)
Unallocated tax revenue	6)	9,463	608	(14,570)	2,652	(13,611)
Total tax revenue (gross)	1,081,275,000	75,900,236	563,111,341	986,295,019	68,997,364	515,493,639
Less: SACU payments	7)	51,021,909	12,583,693	51,737,656	12,934,414	38,803,242
Total tax revenue (net of SACU payments)	1,030,253,091	63,316,543	524,673,124	934,557,363	56,062,950	476,690,397

Departmental revenue	42,037,528	2,997,014	27,253,126	23,636,382	983,473	15,153,702
Sales of goods and services other than capital assets						
Sales by market establishments	55,259	4,323	28,352	65,068	4,207	28,081
Administrative fees	1,932,092	21,225	160,356	950,679	18,397	151,579
Other sales	538,091	50,373	380,477	629,075	27,810	305,415
Selling of scrap or waste and other used current goods	33,520	14,962	34,973	39,300	3,526	16,429
Transfers received	185,288	202,481	301,785	549,781	3,659	62,445
Fines penalties and forfeits	1,199,002	37,252	671,942	293,574	248,107	964,299
Interest, dividends and rent on land						
Interest	2,890,613	139,949	1,736,828	4,497,801	152,250	1,809,087
Dividends	1,861,071	-	1,619,761	2,146,296	223,797	1,114,095
Rent on land	6,340,095	18,075	1,620,513	34,320	16,871	3,150,340
Of which:						
Mineral and petroleum royalties	6,220,717	16,829	1,606,350	5,455,046	10,621	3,122,649
Sales of capital assets	80,471	1,987	39,120	78,068	2,397	15,550
Financial transactions in assets and liabilities	11) 26,922,026	2,506,385	20,659,021	14,352,420	282,452	7,536,383
Of which:						
Sale of Vodacom shares	23,000,000	-	12,597,734	-	-	-
National Revenue Fund receipts	8) 2,000,000	2,473,827	6,912,064	12,646,971	460,687	6,240,029
Total national government revenue	9) 1,072,290,619	66,313,557	551,926,250	958,193,745	57,046,423	491,844,099
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		66,313,557	551,926,250	958,193,745	57,046,423	491,844,099
Departmental revenue received but not yet paid to the National Revenue Fund		436,091	1,633,490	3,404,318	570,636	2,218,200
Revenue collected on behalf of the Provincial Authorities		48	64	413	100	308
Revenue collected on behalf of the Road Accident Fund (RAF)		2,100,245	18,165,930	22,038,712	1,903,475	12,125,244
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,350,140	9,403,886	15,807,982	1,109,307	8,635,655
Total net revenue		70,200,081	581,129,626	999,445,168	60,629,941	514,823,504
Cash balance National Revenue Fund	10) (32,670)	3,883,689	(3,753,563)	56,538	58,112	(175)
Provincial revenue collected by SARS and transferred by National Treasury		-	(18)	(333)	-	(10,740,365)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,652,712)	(18,079,979)	(20,543,015)	(1,892,310)	(9,955,013)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,334,036)	(9,528,391)	(16,817,451)	(1,312,088)	140,737
Recovery of criminal assets added as part of cash revenue in table 4		(8,001)	46,788	176,821	3,677	
Revenue collected according to table 4		66,172,662	557,451,715	958,507,627	57,485,758	494,326,800

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