

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	December	Year to date	Audited outcome	December	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>620,890,257</b>	<b>84,384,990</b>	<b>433,247,661</b>	<b>561,789,780</b>	<b>80,502,888</b>	<b>402,095,086</b>
Income tax on persons and individuals	393,889,606	33,140,447	272,434,243	352,950,431	30,876,624	246,594,668
Tax on corporate income						
Companies	202,032,091	49,332,096	140,162,886	184,925,392	47,966,818	137,707,145
Secondary tax on companies	-	16,871	305,477	547,492	20,425	437,822
Withholding tax on dividends	22,483,828	1,506,820	17,847,379	20,699,797	1,466,783	15,742,712
Withholding tax on Interest	-	18,144	155,123	-	-	-
Other						
Interest on overdue income tax	2,484,732	370,507	2,340,489	2,663,840	169,857	1,609,473
Small business tax amnesty	-	105	2,064	2,827	380	3,267
<b>Taxes on payroll and workforce</b>	<b>14,690,000</b>	<b>1,374,606</b>	<b>11,135,764</b>	<b>14,032,119</b>	<b>1,440,822</b>	<b>9,900,259</b>
Skills development levy	14,690,000	1,374,606	11,135,764	14,032,119	1,440,822	9,900,259
<b>Taxes on property</b>	<b>13,691,679</b>	<b>858,867</b>	<b>10,873,571</b>	<b>12,471,534</b>	<b>901,066</b>	<b>9,176,959</b>
Estate, inheritance and gift taxes						
Donations tax	186,226	13,939	88,273	166,962	8,056	133,062
Estate duty	1,545,223	80,548	1,453,020	1,488,629	176,459	1,029,240
Taxes on financial and capital transactions						
Securities transfer tax	4,645,368	385,339	3,843,520	4,150,123	357,440	3,077,467
Transfer duties	7,314,862	379,041	5,488,758	6,665,819	359,111	4,937,190
<b>Taxes on goods and services</b>	<b>389,427,250</b>	<b>32,959,566</b>	<b>272,964,756</b>	<b>356,554,423</b>	<b>32,554,925</b>	<b>256,658,815</b>
Value added tax	283,793,628	24,030,316	197,093,279	261,294,788	24,251,276	188,301,519
Domestic VAT	313,961,475	24,388,275	220,323,976	286,888,567	23,203,346	211,852,646
Import VAT	139,995,862	13,248,226	106,189,458	136,544,384	12,041,110	95,393,359
Refunds	170,163,710	13,606,186	129,420,155	162,138,163	10,993,180	118,944,486
Turnover tax for small businesses	11,791	22	13,310	17,309	374	8,603
Specific excise duties						
Beer	11,002,546	1,012,748	7,511,961	10,177,141	964,092	7,023,552
Sorghum beer and sorghum flour	3,800	372	2,768	3,895	360	3,015
Wine and other fermented beverages	2,678,054	199,407	1,736,827	2,357,752	270,822	1,491,996
Spirits	5,430,493	439,024	3,497,501	4,676,599	362,750	2,876,452
Cigarettes and cigarette tobacco	12,931,042	929,997	9,095,749	12,601,925	982,117	8,852,261
Pipe tobacco and cigars	626,379	31,867	424,051	537,692	55,871	411,707
Petroleum products	883,535	80,274	700,140	910,644	68,329	677,157
Revenue from neighbouring countries	927,405	333,126	1,057,305	1,067,953	279,090	791,219
Ad valorem excise duties	3,491,211	70	2,299,832	2,962,255	41	2,036,219
General fuel levy	55,665,957	4,999,829	41,319,804	48,466,532	4,402,632	35,489,808
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,043,923	78,620	690,421	906,575	75,941	672,872
Plastic bag levy	188,409	56,279	143,350	174,298	49,013	131,618
Electricity levy	8,774,133	688,956	6,403,047	8,648,170	695,255	6,586,400
Incandescent light bulb levy	114,357	5,014	35,203	90,877	7,740	68,751
CO <sub>2</sub> tax - motor vehicle emissions	1,632,397	69,999	934,815	1,483,337	86,384	1,059,382
Other						
Universal Service Fund	228,191	3,648	6,059	176,681	2,831	176,285
<b>Taxes on international trade and transactions</b>	<b>42,575,814</b>	<b>4,051,320</b>	<b>32,225,838</b>	<b>41,462,935</b>	<b>3,593,641</b>	<b>28,656,900</b>
Import duties						
Customs duties	38,239,065	3,502,603	29,005,776	37,355,055	3,166,803	25,744,047
Specific excise duties on imports	3,420,952	382,431	2,641,626	3,323,740	288,427	2,274,211
Other						
Miscellaneous customs and excise receipts	824,380	148,122	493,720	667,064	137,900	563,330
Diamond export duties	91,417	18,165	84,716	117,077	511	75,312
<b>Other taxes</b>	<b>-</b>	<b>455</b>	<b>415</b>	<b>(1,202)</b>	<b>36</b>	<b>(318)</b>
Stamp duties and fees	-	455	415	(1,202)	36	(318)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>1,168</b>	<b>(1,472)</b>	<b>(14,570)</b>	<b>(4,326)</b>	<b>(17,961)</b>
<b>Total tax revenue (gross)</b>	<b>1,081,275,000</b>	<b>123,630,973</b>	<b>760,446,533</b>	<b>986,295,019</b>	<b>118,989,052</b>	<b>706,469,740</b>
Less: SACU payments	51,021,909	-	38,438,217	51,737,656	-	33,803,242
<b>Total tax revenue (net of SACU payments)</b>	<b>1,030,253,091</b>	<b>123,630,973</b>	<b>722,008,316</b>	<b>934,557,363</b>	<b>118,989,052</b>	<b>667,666,498</b>
<b>Departmental revenue</b>	<b>44,056,528</b>	<b>17,454,932</b>	<b>46,222,828</b>	<b>23,636,382</b>	<b>4,025,114</b>	<b>20,039,711</b>
Sales of goods and services other than capital assets						
Sales by market establishments	55,259	3,982	36,385	65,068	3,983	36,031
Administrative fees	1,932,092	20,718	197,637	950,679	23,871	188,476
Other sales	538,091	51,685	493,734	629,075	36,259	371,523
Selling of scrap or waste and other used current goods	33,520	2,947	48,028	39,300	1,778	26,836
Transfers received	185,288	431	302,686	549,781	12	65,625
Fines penalties and forfeits	1,199,002	126,709	821,964	293,574	28,404	1,021,726
Interest, dividends and rent on land						
Interest	2,890,613	176,135	2,020,150	4,497,801	170,080	2,127,549
Dividends	1,861,071	183,237	1,802,998	2,146,296	982,201	2,096,296
Rent on land	6,340,095	1,741,972	3,370,454	34,320	2,133,430	5,289,543
Of which:						
Mineral and petroleum royalties	3,200,000	1,740,827	3,348,516	5,455,046	2,130,644	5,254,006
Sales of capital assets	80,471	8,039	65,835	78,068	3,035	20,959
Financial transactions in assets and liabilities	28,941,026	15,139,078	37,062,958	14,352,420	642,062	8,795,147
Of which:						
Sale of Vodacom shares	25,019,000	12,869,765	25,467,499	-	-	-
National Revenue Fund receipts	2,000,000	2,217,481	10,365,755	12,646,971	581,829	7,319,668
<b>Total national government revenue</b>	<b>1,074,309,619</b>	<b>141,085,905</b>	<b>768,231,145</b>	<b>958,193,745</b>	<b>123,014,166</b>	<b>687,706,208</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>141,085,905</b>	<b>768,231,145</b>	<b>958,193,745</b>	<b>123,014,166</b>	<b>687,706,208</b>
Departmental revenue received but not yet paid to the National Revenue Fund		554,111	2,221,700	3,404,318	124,668	2,749,421
Revenue collected on behalf of the Provincial Authorities		23	99	413	28	405
Revenue collected on behalf of the Road Accident Fund (RAF)		2,978,376	23,986,958	22,038,712	1,967,340	15,834,761
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,501,373	12,319,859	15,807,982	1,454,883	11,425,061
<b>Total net revenue</b>		<b>146,119,789</b>	<b>806,759,765</b>	<b>999,445,168</b>	<b>126,561,085</b>	<b>717,715,854</b>
Cash balance National Revenue Fund	10)	16,655	3,846,521	(3,753,563)	(24,412)	102,200
Provincial revenue collected by SARS and transferred by National Treasury		(11)	(78)	(333)	(69)	(300)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,842,652)	(23,022,876)	(20,543,015)	-	(12,643,840)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,491,241)	(12,406,823)	(16,817,451)	(1,453,756)	(12,545,386)
Recovery of criminal assets added as part of cash revenue in table 4		2,331	51,325	176,821	531	146,570
<b>Revenue collected according to table 4</b>		<b>141,804,871</b>	<b>775,227,834</b>	<b>958,507,627</b>	<b>125,083,379</b>	<b>692,775,098</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 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 and the R2 019bn New Development Bank Special appropriation Act