

Table 1 Revenue

R thousand	2015/16			2014/15		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income, profits and capital gains	608,653,573	74,836,109	545,527,654	561,789,780	67,185,986	501,778,875
Income tax on persons and individuals	392,000,000	45,463,740	352,406,262	352,950,431	41,847,380	318,038,816
Tax on corporate income						
Companies	189,000,000	26,924,715	168,118,670	184,925,392	23,683,486	162,579,020
Secondary tax on companies	-	35,525	370,803	547,492	42,009	520,829
Withholding tax on dividends	23,650,000	1,675,250	21,228,170	20,699,797	1,399,701	18,692,588
Withholding tax on Interest	216,217	22,283	193,296	-	-	-
Other						
Interest on overdue income tax	3,784,921	714,450	3,208,103	2,663,840	212,945	1,945,112
Small business tax amnesty	2,435	147	2,350	2,827	468	2,511
Taxes on payroll and workforce	15,800,000	1,176,845	13,715,570	14,032,119	1,203,966	12,594,852
Skills development levy	15,800,000	1,176,845	13,715,570	14,032,119	1,203,966	12,594,852
Taxes on property	14,761,795	1,496,095	13,525,343	12,471,534	1,025,706	11,209,474
Estate, inheritance and gift taxes						
Donations tax	116,435	26,643	122,518	166,962	8,432	145,096
Estate duty	2,029,399	266,738	1,840,516	1,488,629	137,518	1,275,242
Taxes on financial and capital transactions						
Securities transfer tax	5,215,961	479,777	4,803,071	4,150,123	338,094	3,795,236
Transfer duties	7,400,000	722,936	6,759,238	6,665,819	541,661	5,993,901
Taxes on goods and services	383,994,610	34,157,265	342,527,548	356,554,423	29,851,724	317,488,719
Value added tax	278,060,000	24,413,956	246,902,179	261,294,788	20,962,283	231,067,843
Domestic VAT	297,009,531	22,964,349	271,949,776	286,888,567	23,125,870	262,969,547
Import VAT	152,118,286	13,647,092	129,988,123	136,544,384	11,936,158	117,432,441
Refunds	171,067,817	12,197,485	155,035,720	162,138,163	14,099,745	149,334,145
Turnover tax for small businesses	20,000	8,860	22,398	17,309	8,204	16,647
Specific excise duties						
Beer	10,874,278	1,092,244	9,662,673	10,177,141	973,928	8,981,039
Sorghum beer and sorghum flour	3,733	220	3,377	3,895	240	3,590
Wine and other fermented beverages	2,902,792	568,213	2,674,062	2,357,752	491,877	2,136,042
Spirits	5,344,183	590,914	4,650,637	4,676,599	548,581	4,069,073
Cigarettes and cigarette tobacco	13,147,774	1,520,349	12,189,814	12,601,925	1,375,105	11,524,317
Pipe tobacco and cigars	583,861	44,733	539,501	537,692	48,726	518,399
Petroleum products	944,025	69,704	848,750	910,644	81,926	839,237
Revenue from neighbouring countries	1,299,355	206,528	1,102,368	1,067,953	(24,589)	856,530
Ad valorem excise duties	3,037,000	5,223	3,012,076	2,962,255	11,101	2,911,551
General fuel levy	56,700,000	4,779,256	50,902,464	48,466,532	4,489,961	43,994,821
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	930,129	82,937	866,918	906,575	78,632	839,557
Plastic bag levy	189,477	276	144,226	174,298	4,750	137,656
Electricity levy	8,420,000	703,185	7,790,987	8,648,170	714,705	7,989,397
Incandescent light bulb levy	47,617	4,424	42,347	90,877	7,058	81,968
CO ₂ tax - motor vehicle emissions	1,298,376	65,299	1,165,767	1,483,337	79,153	1,344,688
Other						
Universal Service Fund	192,011	943	7,002	176,681	80	176,365
Taxes on international trade and transactions	46,489,698	4,812,615	40,888,071	41,462,935	3,819,663	35,477,108
Import duties						
Customs duties	42,142,655	4,391,055	36,906,468	37,355,055	3,388,652	31,897,204
Specific excise duties on imports	3,857,345	447,161	3,448,138	3,323,740	380,602	2,968,277
Other						
Miscellaneous customs and excise receipts	369,462	(25,882)	446,955	667,064	48,239	529,384
Diamond export duties	120,236	282	86,510	117,077	2,170	82,243
Other taxes	324	1	416	(1,202)	-	(154)
Stamp duties and fees	324	1	416	(1,202)	-	(154)
Unallocated tax revenue	-	1,791	110	(14,570)	(141)	(15,503)
Total tax revenue (gross)	1,069,700,000	116,480,720	956,184,712	986,295,019	103,086,904	878,533,372
Less: SACU payments	51,021,309	-	51,021,910	-	51,737,656	51,737,656
Total tax revenue (net of SACU payments)	1,018,678,691	116,480,720	905,162,802	934,557,363	103,086,904	826,795,716
Departmental revenue	55,840,760	2,372,875	50,391,098	30,899,585	2,470,396	23,665,187
Sales of goods and services other than capital assets						
Sales by market establishments	52,162	4,323	44,766	51,270	4,009	44,087
Administrative fees	2,129,751	261,242	478,576	1,921,526	13,959	216,017
Other sales	659,134	74,847	614,655	625,564	27,777	421,847
Selling of scrap or waste and other used current goods	39,028	1,706	56,756	39,306	540	29,783
Transfers received	187,717	22	413,103	549,922	-	65,634
Fines penalties and forfeits	890,615	26,307	922,091	1,173,935	23,380	1,122,280
Interest, dividends and rent on land						
Interest	4,296,180	305,772	2,446,239	4,466,457	281,881	2,572,422
Dividends	2,649,241	-	1,802,998	2,146,296	-	2,096,296
Rent on land	3,491,126	323,033	3,707,623	5,489,366	39,311	5,422,060
Of which:						
Mineral and petroleum royalties	3,460,493	321,096	3,681,837	5,455,046	37,566	5,383,268
Sales of capital assets	91,747	9,658	81,195	77,422	522	23,926
Financial transactions in assets and liabilities	41,354,059	1,365,966	39,823,095	14,358,521	2,079,018	11,650,835
Of which:						
Sale of Vodacom shares	25,019,000	-	25,467,499	-	-	-
National Revenue Fund receipts	14,159,903	535,631	12,263,441	12,646,971	2,047,419	10,106,738
Total national government revenue	1,074,518,851	118,853,595	955,553,899	965,456,947	105,557,300	850,460,903
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		118,853,595	955,553,899	965,456,947	105,557,300	850,460,903
Departmental revenue received but not yet paid to the National Revenue Fund		(817,793)	1,373,416	3,404,318	95,880	3,281,800
Revenue collected on behalf of the Provincial Authorities		1	101	413	3	409
Revenue collected on behalf of the Road Accident Fund (RAF)		2,657,785	29,427,454	22,038,712	2,114,399	20,024,419
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,398,730	15,170,396	15,807,982	1,345,397	14,317,992
Total net revenue		122,082,318	1,001,525,272	1,006,708,371	109,112,978	888,085,520
Cash balance National Revenue Fund		(10,189)	3,831,447	(5,753,563)	66,624	187,628
Provincial revenue collected by SARS and transferred by National Treasury		(2)	(103)	(333)	(2)	(330)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,782,712)	(28,783,964)	(20,543,015)	(2,075,259)	(18,428,616)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,404,199)	(15,272,374)	(16,817,451)	(1,336,789)	(15,430,187)
Recovery of criminal assets added as part of cash revenue in table 4		8,821	61,012	176,821	14,069	163,288
Revenue collected according to table 4		117,904,037	961,361,290	965,770,830	105,781,621	854,577,303

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 R2bn New Development Bank Special appropriation Act

12) 2014/15 outcome is based on the Audited Annual Financial Statements figures of the National departments