

Table 1 Revenue

R thousand	2016/17		2015/16	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on income, profits and capital gains</b>	<b>668,386,544</b>	<b>36,131,762</b>	<b>606,820,535</b>	<b>34,550,422</b>
Income tax on persons and individuals	441,040,413	33,319,424	388,102,271	30,265,137
Tax on corporate income				
Companies	198,292,812	1,156,224	191,151,760	1,216,913
Secondary tax on companies	-	31,330	427,693	39,357
Withholding tax on dividends	25,031,351	1,389,526	23,506,540	2,811,010
Withholding tax on Interest	218,194	34,457	218,540	31,667
Other				
Interest on overdue income tax	3,801,339	200,785	3,410,971	185,721
Small business tax amnesty	2,435	17	2,759	617
<b>Taxes on payroll and workforce</b>	<b>17,639,595</b>	<b>1,137,819</b>	<b>15,220,158</b>	<b>1,116,772</b>
Skills development levy	17,639,595	1,137,819	15,220,158	1,116,772
<b>Taxes on property</b>	<b>15,454,750</b>	<b>1,227,552</b>	<b>15,044,069</b>	<b>1,326,431</b>
Estate, inheritance and gift taxes				
Donations tax	117,737	9,610	134,818	14,907
Estate duty	2,032,520	95,055	1,982,208	110,225
Taxes on financial and capital transactions				
Securities transfer tax	5,220,929	488,010	5,530,736	653,983
Transfer duties	8,083,564	634,876	7,396,308	547,316
<b>Taxes on goods and services</b>	<b>418,770,556</b>	<b>24,972,410</b>	<b>385,888,099</b>	<b>25,335,885</b>
Value added tax	301,259,739	15,173,076	281,100,516	15,031,079
Domestic VAT	322,445,451	25,876,158	297,422,423	24,140,637
Import VAT	164,013,171	5,283,211	150,733,625	4,700,099
Refunds	185,198,883	15,986,293	167,055,533	13,809,657
Turnover tax for small businesses	22,032	126	22,878	487
Specific excise duties				
Beer	11,998,730	511,341	10,883,221	423,596
Sorghum beer and sorghum flour	4,000	360	3,474	281
Wine and other fermented beverages	3,120,361	194,344	2,898,150	187,967
Spirits	5,699,890	560,353	5,252,272	444,918
Cigarettes and cigarette tobacco	14,193,601	2,591,770	13,006,690	2,701,016
Pipe tobacco and cigars	637,548	97,300	566,385	99,833
Petroleum products	1,006,210	76,457	922,234	73,532
Revenue from neighbouring countries	1,339,671	14,521	1,487,356	-
Ad valorem excise duties	3,276,498	738,240	3,013,987	770,502
General fuel levy	64,495,096	4,107,943	55,607,288	4,639,791
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	931,075	98,690	941,226	80,504
Plastic bag levy	225,631	320	183,358	380
Electricity levy	8,567,773	703,312	8,471,774	734,200
Incandescent light bulb levy	57,850	1,589	51,801	891
CO <sub>2</sub> tax - motor vehicle emissions	1,391,543	102,135	1,276,880	146,909
Tyre levy	351,000	-	-	-
Other				
Universal Service Fund	192,307	533	198,612	-
<b>Taxes on international trade and transactions</b>	<b>54,536,001</b>	<b>1,987,315</b>	<b>47,010,087</b>	<b>1,661,093</b>
Import duties				
Customs duties	49,459,378	1,816,116	42,320,555	1,507,053
Specific excise duties on imports	4,583,681	115,654	3,937,959	88,590
Other				
Miscellaneous customs and excise receipts	370,788	42,770	624,739	56,916
Diamond export duties	122,154	12,775	126,834	8,533
<b>Other taxes</b>	<b>324</b>	<b>6</b>	<b>403</b>	<b>-</b>
Stamp duties and fees	324	6	403	-
<b>Unallocated tax revenue</b>	<b>-</b>	<b>76</b>	<b>(807)</b>	<b>(449)</b>
<b>Total tax revenue (gross)</b>	<b>1,174,787,771</b>	<b>65,456,939</b>	<b>1,069,982,543</b>	<b>63,990,153</b>
Less: SACU payments	39,448,348	9,862,087	51,021,910	13,270,831
<b>Total tax revenue (net of SACU payments)</b>	<b>1,135,339,423</b>	<b>55,594,852</b>	<b>1,018,960,633</b>	<b>50,719,322</b>
<b>Departmental revenue</b>	<b>26,656,775</b>	<b>10,391,215</b>	<b>54,983,263</b>	<b>3,173,180</b>
Non-tax receipts	-	237	-	-
Sales of goods and services other than capital assets				
Sales by market establishments	66,582	4,018	48,651	3,918
Administrative fees	2,211,381	18,483	540,221	15,156
Other sales	550,325	45,683	750,894	44,359
Selling of scrap or waste and other used current goods	12,536	693	60,991	891
Transfers received	511,262	218	408,377	311
Fines penalties and forfeits	1,123,044	23,833	969,783	15,371
Interest, dividends and rent on land				
Interest	3,036,499	637,165	4,455,564	894,888
Dividends	715,511	-	1,852,998	-
Rent on land	4,455,439	30,009	3,771,849	4,696
Of which:				
Mineral and petroleum royalties	4,430,000	28,583	3,743,388	(369)
Sales of capital assets	57,970	10,745	98,370	1,931
Financial transactions in assets and liabilities	13,916,226	9,620,130	42,025,565	2,191,660
Of which:				
Sale of Vodacom shares	-	-	25,467,499	-
National Revenue Fund receipts	12,165,000	8,735,782	14,377,522	841,912
<b>Total national government revenue</b>	<b>1,161,996,198</b>	<b>65,986,067</b>	<b>1,073,943,897</b>	<b>53,892,502</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>				
<b>Total national government revenue</b>		<b>65,986,067</b>	<b>1,073,943,897</b>	<b>53,892,502</b>
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	1,882,445	(385,762)
Revenue collected on behalf of the Provincial Authorities		1	102	3
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	32,027,286	2,108,509
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	16,751,065	1,197,591
<b>Total net revenue</b>		<b>70,561,842</b>	<b>1,124,604,796</b>	<b>56,812,843</b>
Cash balance National Revenue Fund	10)	196,281	3,724,096	3,840,425
Provincial revenue collected by SARS and transferred by National Treasury		-	(104)	(3)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,599,831)	(31,441,749)	(2,014,294)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(16,801,129)	(1,344,643)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	64,432	17,936
<b>Revenue collected according to table 4</b>		<b>66,809,698</b>	<b>1,080,150,342</b>	<b>57,312,264</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 R2bn New Development Bank Special appropriation Act

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