

Table 1 Revenue

R thousand	2016/17			
	Budget estimate	April	May	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>668,386,544</b>	<b>36,131,762</b>	<b>37,534,831</b>	<b>73,666,593</b>
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	64,906,189
Tax on corporate income				
Companies	198,292,812	1,156,224	1,274,845	2,431,070
Secondary tax on companies	-	31,330	41,799	73,129
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	5,807,019
Withholding tax on Interest	218,194	34,457	41,399	75,856
Other				
Interest on overdue income tax	3,801,339	200,785	172,503	373,287
Small business tax amnesty	2,435	17	26	43
<b>Taxes on payroll and workforce</b>	<b>17,639,595</b>	<b>1,137,819</b>	<b>984,881</b>	<b>2,122,701</b>
Skills development levy	17,639,595	1,137,819	984,881	2,122,701
<b>Taxes on property</b>	<b>15,454,750</b>	<b>1,227,552</b>	<b>1,323,451</b>	<b>2,551,003</b>
Estate, inheritance and gift taxes				
Donations tax	117,737	9,610	10,231	19,841
Estate duty	2,032,520	95,055	138,945	234,001
Taxes on financial and capital transactions				
Securities transfer tax	5,220,929	488,010	414,304	902,314
Transfer duties	8,083,564	634,876	759,971	1,394,846
<b>Taxes on goods and services</b>	<b>418,770,556</b>	<b>24,972,410</b>	<b>28,633,916</b>	<b>53,606,326</b>
Value added tax	301,259,739	15,173,076	20,837,059	36,010,135
Domestic VAT	322,445,451	25,876,158	25,285,974	51,162,132
Import VAT	164,013,171	5,283,211	11,964,950	17,248,161
Refunds	185,198,883	15,986,293	16,413,865	32,400,158
Turnover tax for small businesses	22,032	126	207	333
Specific excise duties				
Beer	11,998,730	511,341	964,787	1,476,129
Sorghum beer and sorghum flour	1)	4,000	360	499
Wine and other fermented beverages	3,120,361	194,344	202,187	396,531
Spirits	5,699,890	560,353	350,580	910,933
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	2,961,682
Pipe tobacco and cigars	637,548	97,300	24,608	121,909
Petroleum products	2)	1,006,210	76,457	77,136
Revenue from neighbouring countries	3)	1,339,671	14,521	14,521
Ad valorem excise duties	3,276,498	738,240	13,485	751,725
General fuel levy	4)	64,495,096	4,107,943	4,951,534
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	931,075	98,690	83,004	181,694
Plastic bag levy	225,631	320	367	687
Electricity levy	8,567,773	703,312	688,018	1,391,330
Incandescent light bulb levy	57,850	1,589	1,610	3,199
CO <sub>2</sub> tax - motor vehicle emissions	1,391,543	102,135	56,784	158,919
Tyre levy	351,000	-	-	-
International Oil Pollution Compensation Fund	-	-	803	803
Other				
Universal Service Fund	192,307	533	11,695	12,228
<b>Taxes on international trade and transactions</b>	<b>54,536,001</b>	<b>1,987,315</b>	<b>3,587,901</b>	<b>5,575,216</b>
Import duties				
Customs duties	49,459,378	1,816,116	3,286,682	5,102,799
Specific excise duties on imports	4,583,681	115,654	258,829	374,483
Other				
Miscellaneous customs and excise receipts	5)	370,788	42,770	82,794
Diamond export duties	122,154	12,775	2,365	15,140
<b>Other taxes</b>	<b>324</b>	<b>6</b>	<b>288</b>	<b>294</b>
Stamp duties and fees	324	6	288	294
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>76</b>	<b>217</b>	<b>292</b>
<b>Total tax revenue (gross)</b>	<b>1,174,787,771</b>	<b>65,456,939</b>	<b>72,065,485</b>	<b>137,522,424</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>39,448,348</b>	<b>9,862,087</b>	<b>9,862,087</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,135,339,423</b>	<b>55,594,852</b>	<b>72,065,485</b>	<b>127,660,337</b>
<b>Departmental revenue</b>	<b>12)</b>	<b>26,656,775</b>	<b>10,391,215</b>	<b>1,938,892</b>
Non-tax receipts				
Sales of goods and services other than capital assets				
Sales by market establishments	66,582	4,018	4,129	8,147
Administrative fees	2,211,381	18,483	18,011	36,494
Other sales	550,325	45,683	54,264	99,948
Selling of scrap or waste and other used current goods	12,536	693	17,790	18,483
Transfers received	511,262	218	72	290
Fines penalties and forfeits	1,123,044	23,833	9,973	33,806
Interest, dividends and rent on land				
Interest	3,036,499	637,165	261,118	898,282
Dividends	715,511	-	-	-
Rent on land	4,455,439	30,009	6,464	36,473
Of which:				
Mineral and petroleum royalties	4,430,000	28,583	1,323	29,906
Sales of capital assets	57,970	10,745	7,241	17,986
Financial transactions in assets and liabilities	11)	13,916,226	9,620,130	11,179,606
Of which:				
Sale of Vodacom shares	-	-	-	-
National Revenue Fund receipts	8)	12,165,000	8,735,782	10,233,399
<b>Total national government revenue</b>	<b>9)</b>	<b>1,161,996,198</b>	<b>65,986,067</b>	<b>74,004,376</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>74,004,376</b>	<b>139,990,443</b>
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	1,037,086
Revenue collected on behalf of the Provincial Authorities		1	0	1
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	2,834,424	5,532,120
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	1,332,957	2,629,648
<b>Total net revenue</b>		<b>70,561,842</b>	<b>78,627,456</b>	<b>149,189,298</b>
Cash balance National Revenue Fund	10)	196,281	(108,729)	87,552
Provincial revenue collected by SARS and transferred by National Treasury		-	-	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,599,831)	(2,697,696)	(5,297,527)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(1,407,536)	(2,764,846)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	15,976
<b>Revenue collected according to table 4</b>		<b>66,809,698</b>	<b>74,420,755</b>	<b>141,230,453</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