

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>668,386,544</b>	<b>37,534,831</b>	<b>73,666,593</b>	<b>606,820,535</b>	<b>32,719,079</b>	<b>67,269,500</b>
Income tax on persons and individuals	441,040,413	31,586,765	64,906,189	388,102,271	28,592,693	58,857,830
Tax on corporate income						
Companies	198,292,812	1,274,845	2,431,070	191,151,760	1,213,800	2,430,714
Secondary tax on companies	-	41,799	73,129	427,693	17,592	56,948
Withholding tax on dividends	25,031,351	4,417,494	5,807,019	23,506,540	2,733,479	5,544,489
Withholding tax on Interest	218,194	41,399	75,856	218,540	13,689	45,356
Other						
Interest on overdue income tax	3,801,339	172,503	373,287	3,410,971	147,616	333,337
Small business tax amnesty	2,435	26	43	2,759	210	827
<b>Taxes on payroll and workforce</b>	<b>17,639,595</b>	<b>984,881</b>	<b>2,122,701</b>	<b>15,220,158</b>	<b>774,280</b>	<b>1,891,052</b>
Skills development levy	17,639,595	984,881	2,122,701	15,220,158	774,280	1,891,052
<b>Taxes on property</b>	<b>15,454,750</b>	<b>1,323,451</b>	<b>2,551,003</b>	<b>15,044,069</b>	<b>1,104,314</b>	<b>2,430,745</b>
Estate, inheritance and gift taxes						
Donations tax	117,737	10,231	19,841	134,818	3,692	18,599
Estate duty	2,032,520	138,945	234,001	1,982,208	102,560	212,785
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	414,304	902,314	5,530,736	367,468	1,021,451
Transfer duties	8,083,564	759,971	1,394,846	7,396,308	630,594	1,177,910
<b>Taxes on goods and services</b>	<b>418,770,556</b>	<b>28,633,916</b>	<b>53,606,326</b>	<b>385,888,099</b>	<b>27,289,617</b>	<b>52,625,503</b>
Value added tax	301,259,739	20,837,059	36,010,135	281,100,516	20,730,014	35,761,093
Domestic VAT	322,445,451	25,285,974	51,162,132	297,422,423	24,093,640	48,234,277
Import VAT	164,013,171	11,964,950	17,248,161	150,733,625	10,771,045	15,471,143
Refunds	185,198,883	16,413,865	32,400,158	167,055,533	14,134,671	27,944,328
Turnover tax for small businesses	22,032	207	333	22,878	202	690
Specific excise duties						
Beer	11,998,730	964,787	1,476,129	10,883,221	821,158	1,244,754
Sorghum beer and sorghum flour	4,000	139	499	3,474	283	564
Wine and other fermented beverages	3,120,361	202,187	396,531	2,898,150	183,162	371,130
Spirits	5,699,890	350,580	910,933	5,252,272	346,460	791,377
Cigarettes and cigarette tobacco	14,193,601	369,912	2,961,682	13,006,690	305,586	3,006,602
Pipe tobacco and cigars	637,548	24,608	121,909	566,385	24,089	123,921
Petroleum products	1,006,210	77,136	153,593	922,234	78,767	152,299
Revenue from neighbouring countries	1,339,671	-	14,521	1,487,356	-	-
Ad valorem excise duties	3,276,498	13,485	751,725	3,013,987	481	770,982
General fuel levy	64,495,096	4,951,534	9,059,477	55,607,288	3,963,087	8,602,878
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	83,004	181,694	941,226	79,935	160,439
Plastic bag levy	225,631	367	687	183,358	173	554
Electricity levy	8,567,773	688,018	1,391,330	8,471,774	677,417	1,411,617
Incandescent light bulb levy	57,850	1,610	3,199	51,801	2,849	3,741
CO <sub>2</sub> tax - motor vehicle emissions	1,391,543	56,784	158,919	1,276,880	75,953	222,862
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	803	803	-	-	-
Other						
Universal Service Fund	192,307	11,695	12,228	198,612	-	-
<b>Taxes on international trade and transactions</b>	<b>54,536,001</b>	<b>3,587,901</b>	<b>5,575,216</b>	<b>47,010,087</b>	<b>3,051,707</b>	<b>4,712,800</b>
Import duties						
Customs duties	49,459,378	3,286,682	5,102,799	42,320,555	2,812,143	4,319,196
Specific excise duties on imports	4,583,681	258,829	374,483	3,937,959	188,120	276,710
Other						
Miscellaneous customs and excise receipts	370,788	40,024	82,794	624,739	46,892	103,809
Diamond export duties	122,154	2,365	15,140	126,834	4,552	13,085
<b>Other taxes</b>	<b>324</b>	<b>288</b>	<b>294</b>	<b>403</b>	<b>-</b>	<b>-</b>
Stamp duties and fees	324	288	294	403	-	-
<b>Unallocated tax revenue</b>	<b>-</b>	<b>217</b>	<b>292</b>	<b>(807)</b>	<b>(3,024)</b>	<b>(3,473)</b>
<b>Total tax revenue (gross)</b>	<b>1,174,787,771</b>	<b>72,065,485</b>	<b>137,522,424</b>	<b>1,069,982,543</b>	<b>64,935,973</b>	<b>128,926,127</b>
<b>Less: SACU payments</b>	<b>39,448,348</b>	<b>-</b>	<b>9,862,087</b>	<b>51,021,910</b>	<b>-</b>	<b>13,270,831</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,135,339,423</b>	<b>72,065,485</b>	<b>127,660,337</b>	<b>1,018,960,633</b>	<b>64,935,973</b>	<b>115,655,296</b>
<b>Departmental revenue</b>	<b>26,656,775</b>	<b>1,938,892</b>	<b>12,330,106</b>	<b>54,983,263</b>	<b>30,669</b>	<b>3,203,849</b>
Non-tax receipts	-	355	591	-	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,129	8,147	48,651	3,993	7,911
Administrative fees	2,211,381	18,011	36,494	540,221	21,915	37,071
Other sales	550,325	54,264	99,948	750,894	55,208	99,567
Selling of scrap or waste and other used current goods	12,536	17,790	18,483	60,991	766	1,657
Transfers received	511,262	72	290	408,377	11	322
Fines penalties and forfeits	1,123,044	9,973	33,806	969,783	25,070	40,441
Interest, dividends and rent on land						
Interest	3,036,499	261,118	898,282	4,455,564	176,029	1,070,917
Dividends	715,511	-	-	1,852,998	-	-
Rent on land	4,455,439	6,464	36,473	3,771,849	5,415	10,111
Of which:						
Mineral and petroleum royalties	4,430,000	1,323	29,906	3,743,388	4,139	3,770
Sales of capital assets	57,970	7,241	17,986	98,370	4,319	6,250
Financial transactions in assets and liabilities	13,916,226	1,559,476	11,179,606	42,025,565	(262,056)	1,929,604
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	-
National Revenue Fund receipts	12,165,000	1,497,617	10,233,399	14,377,522	186,158	1,028,070
<b>Total national government revenue</b>	<b>1,161,996,198</b>	<b>74,004,376</b>	<b>139,990,443</b>	<b>1,073,943,897</b>	<b>64,966,643</b>	<b>118,859,145</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>74,004,376</b>	<b>139,990,443</b>	<b>1,073,943,897</b>	<b>64,966,643</b>	<b>118,859,145</b>
Departmental revenue received but not yet paid to the National Revenue Fund		455,698	1,037,086	1,882,445	515,646	129,883
Revenue collected on behalf of the Provincial Authorities		0	1	102	3	6
Revenue collected on behalf of the Road Accident Fund (RAF)		2,834,424	5,532,120	32,027,286	2,256,056	4,364,565
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,332,957	2,629,648	16,751,065	1,243,845	2,441,436
<b>Total net revenue</b>		<b>78,627,456</b>	<b>149,189,298</b>	<b>1,124,604,796</b>	<b>68,982,193</b>	<b>125,795,036</b>
Cash balance National Revenue Fund	10)	(108,729)	87,552	3,724,096	64,873	3,905,298
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(104)	(3)	(6)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,697,696)	(5,297,527)	(31,441,749)	(2,108,509)	(4,122,803)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,407,536)	(2,764,846)	(16,801,129)	(1,303,177)	(2,647,820)
Recovery of criminal assets added as part of cash revenue in table 4		7,260	15,976	64,432	3,919	21,855
<b>Revenue collected according to table 4</b>		<b>74,420,755</b>	<b>141,230,453</b>	<b>1,080,150,342</b>	<b>65,639,296</b>	<b>122,951,560</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