

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income, profits and capital gains	668,386,544	82,817,455	156,484,048	606,820,535	78,126,725	145,396,225
Income tax on persons and individuals	441,040,413	32,130,508	97,036,697	388,102,271	29,195,263	88,053,093
Tax on corporate income						
Companies	198,292,812	48,926,111	51,357,181	191,151,760	47,448,750	49,879,464
Secondary tax on companies	-	13,181	86,310	427,693	25,850	82,799
Withholding tax on dividends	25,031,351	1,296,832	7,103,852	23,506,540	1,182,122	6,726,611
Withholding tax on interest	218,194	29,340	105,196	218,540	17,291	62,647
Other						
Interest on overdue income tax	3,801,339	421,692	794,979	3,410,971	257,230	590,566
Small business tax amnesty	2,435	(209)	(166)	2,759	218	1,045
Taxes on payroll and workforce	17,639,595	1,234,908	3,357,609	15,220,158	1,666,925	3,557,978
Skills development levy	17,639,595	1,234,908	3,357,609	15,220,158	1,666,925	3,557,978
Taxes on property	15,454,750	1,268,808	3,819,810	15,044,069	1,132,933	3,563,678
Estate, inheritance and gift taxes						
Donations tax	117,737	74,527	94,369	134,818	6,326	24,925
Estate duty	2,032,520	77,975	311,975	1,982,208	88,969	301,753
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	392,391	1,294,706	5,530,736	406,987	1,428,438
Transfer duties	8,083,564	723,914	2,118,760	7,396,308	630,652	1,808,562
Taxes on goods and services	418,770,556	30,052,783	83,659,109	385,888,099	29,678,209	82,303,712
Value added tax	301,259,739	21,183,812	57,193,947	281,100,516	21,452,542	57,213,635
Domestic VAT	322,445,451	24,535,695	75,697,827	297,422,423	23,041,078	71,275,356
Import VAT	164,013,171	12,159,659	29,407,820	150,733,625	11,623,387	27,094,531
Refunds	185,198,883	15,511,541	47,911,699	167,055,533	13,211,923	41,156,251
Turnover tax for small businesses	22,032	3,903	4,235	22,878	5,016	5,706
Specific excise duties						
Beer	11,998,730	939,307	2,415,435	10,883,221	794,312	2,039,066
Sorghum beer and sorghum flour	1) 4,000	306	805	3,474	372	935
Wine and other fermented beverages	3,120,361	213,722	610,253	2,898,150	190,687	561,817
Spirits	5,699,890	594,480	1,505,413	5,252,272	596,247	1,387,624
Cigarettes and cigarette tobacco	14,193,601	546,074	3,507,756	13,006,690	600,518	3,607,120
Pipe tobacco and cigars	637,548	23,012	144,921	566,385	19,975	143,897
Petroleum products	2) 1,006,210	70,095	223,688	922,234	80,933	233,232
Revenue from neighbouring countries	3) 1,339,671	232,278	246,799	1,487,356	18,784	18,784
Ad valorem excise duties	3,276,498	18	751,742	3,013,987	93	771,075
General fuel levy	4) 64,495,096	5,330,935	14,390,412	55,607,288	5,014,417	13,617,295
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	74,547	256,241	941,226	75,008	235,447
Plastic bag levy	225,631	51,766	52,453	183,358	42,911	43,465
Electricity levy	8,567,773	726,280	2,117,611	8,471,774	715,303	2,126,920
Incandescent light bulb levy	57,850	3,069	6,268	51,801	3,862	7,602
CO ₂ tax - motor vehicle emissions	1,391,543	59,165	218,084	1,276,880	67,190	290,052
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	15	12,243	198,612	39	39
Taxes on international trade and transactions	54,536,001	4,018,768	9,593,984	47,010,087	3,338,396	8,051,195
Import duties						
Customs duties	49,459,378	3,499,786	8,602,585	42,320,555	3,003,965	7,323,161
Specific excise duties on imports	4,583,681	432,004	806,487	3,937,959	272,102	548,813
Other						
Miscellaneous customs and excise receipts	5) 370,788	85,696	168,490	624,739	62,328	166,137
Diamond export duties	122,154	1,282	16,422	126,834	-	13,085
Other taxes	324	2	296	403	6	6
Stamp duties and fees	324	2	296	403	6	6
Unallocated tax revenue	6) -	(128)	164	(807)	(1,158)	(4,631)
Total tax revenue (gross)	1,174,787,771	119,392,596	256,915,020	1,069,982,543	113,942,035	242,868,162
Less: SACU payments	7) 39,448,348	-	9,862,087	51,021,910	-	13,270,831
Total tax revenue (net of SACU payments)	1,135,339,423	119,392,596	247,052,933	1,018,960,633	113,942,035	229,597,331
Departmental revenue	12) 26,656,775	3,615,624	15,945,730	54,983,263	2,140,558	5,344,407
Non-tax receipts	-	77	668	-	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,285	12,432	48,651	3,928	11,839
Administrative fees	2,211,381	36,422	72,916	540,221	19,098	56,169
Other sales	550,325	56,473	156,421	750,894	51,525	151,092
Selling of scrap or waste and other used current goods	12,536	(6,206)	12,277	60,991	(1,943)	(287)
Transfers received	511,262	90,584	90,874	408,377	80	402
Fines penalties and forfeits	1,123,044	110,864	144,670	969,783	37,525	77,966
Interest, dividends and rent on land						
Interest	3,036,499	149,762	1,048,044	4,455,564	139,050	1,209,967
Dividends	715,511	32	32	1,852,998	-	-
Rent on land	4,455,439	2,104,685	2,141,158	3,771,849	1,466,785	1,476,896
Of which:						
Mineral and petroleum royalties	4,430,000	2,102,168	2,132,073	3,743,388	1,467,278	1,471,049
Sales of capital assets	57,970	5,742	23,728	98,370	3,147	9,396
Financial transactions in assets and liabilities	11) 13,916,226	1,062,905	12,242,511	42,025,565	421,363	2,350,966
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	-
National Revenue Fund receipts	8) 12,165,000	941,553	11,174,952	14,377,522	299,736	1,327,806
Total national government revenue	9) 1,161,996,198	123,008,221	262,998,664	1,073,943,897	116,082,594	234,941,738
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		123,008,221	262,998,664	1,073,943,897	116,082,594	234,941,738
Departmental revenue received but not yet paid to the National Revenue Fund		(166,265)	870,822	1,882,445	(44,033)	85,850
Revenue collected on behalf of the Provincial Authorities		1	1	102	3	8
Revenue collected on behalf of the Road Accident Fund (RAF)		2,405,135	7,937,255	32,027,286	3,040,948	7,405,513
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,528,998	4,158,646	16,751,065	1,437,074	3,878,510
Total net revenue		126,776,089	275,965,388	1,124,604,796	120,516,587	246,311,623
Cash balance National Revenue Fund	10) 42,743	130,295	130,295	3,724,096	15,095	3,920,393
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(104)	(3)	(9)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,834,424)	(8,131,951)	(31,441,749)	(2,256,056)	(6,378,859)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,459,881)	(4,224,727)	(16,801,129)	(1,361,658)	(4,009,478)
Recovery of criminal assets added as part of cash revenue in table 4		17,522	33,498	64,432	13,620	35,475
Revenue collected according to table 4		122,542,049	263,772,502	1,080,150,342	116,927,585	239,879,145

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