

Table 1 Revenue

R thousand	2016/17						
	Budget estimate	April	May	June	July	August	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>82,817,455</b>	<b>31,523,696</b>	<b>59,556,965</b>	<b>247,564,709</b>
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	32,130,508	28,200,879	38,718,673	163,956,249
Tax on corporate income							
Companies	198,292,812	1,156,224	1,274,845	48,926,111	1,298,659	18,976,261	71,632,101
Secondary tax on companies	-	31,330	41,799	13,181	50,206	92,758	229,273
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	1,296,832	1,715,079	1,552,943	10,371,873
Withholding tax on Interest	218,194	34,457	41,399	29,340	41,209	31,305	177,711
Other							
Interest on overdue income tax	3,801,339	200,785	172,503	421,692	217,625	185,539	1,198,144
Small business tax amnesty	2,435	17	26	(209)	38	(513)	(641)
<b>Taxes on payroll and workforce</b>	<b>17,639,595</b>	<b>1,137,819</b>	<b>984,881</b>	<b>1,234,908</b>	<b>1,263,473</b>	<b>1,270,544</b>	<b>5,891,626</b>
Skills development levy	17,639,595	1,137,819	984,881	1,234,908	1,263,473	1,270,544	5,891,626
<b>Taxes on property</b>	<b>15,454,750</b>	<b>1,227,552</b>	<b>1,323,451</b>	<b>1,268,808</b>	<b>1,277,147</b>	<b>1,179,763</b>	<b>6,276,720</b>
Estate, inheritance and gift taxes							
Donations tax	117,737	9,610	10,231	74,527	7,469	9,398	111,235
Estate duty	2,032,520	95,055	138,945	77,975	102,695	102,891	517,561
Taxes on financial and capital transactions							
Securities transfer tax	5,220,929	488,010	414,304	392,391	504,069	395,905	2,194,680
Transfer duties	8,083,564	634,876	759,971	723,914	662,914	671,569	3,453,244
<b>Taxes on goods and services</b>	<b>418,770,556</b>	<b>24,972,410</b>	<b>28,633,916</b>	<b>30,052,783</b>	<b>33,554,220</b>	<b>32,056,817</b>	<b>149,270,146</b>
Value added tax	301,259,739	15,173,076	20,837,059	21,183,812	23,933,407	23,696,993	104,824,347
Domestic VAT	322,445,451	25,876,158	25,285,974	24,535,695	26,741,468	25,161,215	127,600,510
Import VAT	164,013,171	5,283,211	11,964,950	12,159,659	12,262,552	12,402,583	54,072,956
Refunds	185,198,883	15,986,293	16,413,865	15,511,541	15,070,613	13,866,806	76,849,118
Turnover tax for small businesses	22,032	126	207	3,903	82	5,754	10,071
Specific excise duties							
Beer	11,998,730	511,341	964,787	939,307	931,624	912,742	4,259,801
Sorghum beer and sorghum flour	1)	4,000	360	139	306	415	289
Wine and other fermented beverages	3,120,361	194,344	202,187	213,722	264,853	15,668	890,774
Spirits	5,699,890	560,353	350,580	594,480	404,399	181,107	2,090,919
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	546,074	609,183	851,943	4,968,882
Pipe tobacco and cigars	637,548	97,300	24,608	23,012	24,758	41,582	211,261
Petroleum products	1,006,210	76,457	77,136	70,095	75,057	66,533	365,278
Revenue from neighbouring countries	3)	1,339,671	14,521	-	232,278	111,135	42,099
Ad valorem excise duties	3,276,498	738,240	13,485	18	819,210	16,341	1,587,294
General fuel levy	4)	64,495,096	4,107,943	4,951,534	5,330,935	5,399,057	25,078,234
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax	931,075	98,690	83,004	74,547	69,378	75,348	400,967
Plastic bag levy	225,631	320	367	51,766	1,270	259	53,982
Electricity levy	8,567,773	703,312	688,018	726,280	733,272	757,141	3,608,024
Incandescent light bulb levy	57,850	1,589	1,610	3,069	6,035	8,561	20,864
CO <sub>2</sub> tax - motor vehicle emissions	1,391,543	102,135	56,784	59,165	170,471	52,335	440,890
Tyre levy	351,000	-	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-	803
Other							
Universal Service Fund	192,307	533	11,695	15	613	43,357	56,213
<b>Taxes on international trade and transactions</b>	<b>54,536,001</b>	<b>1,987,315</b>	<b>3,587,901</b>	<b>4,018,768</b>	<b>3,840,001</b>	<b>3,931,644</b>	<b>17,365,629</b>
Import duties							
Customs duties	49,459,378	1,816,116	3,286,682	3,499,786	3,496,970	3,515,799	15,615,354
Specific excise duties on imports	4,583,681	115,654	258,829	432,004	444,043	368,526	1,619,056
Other							
Miscellaneous customs and excise receipts	5)	370,788	42,770	40,024	85,696	(101,125)	46,081
Diamond export duties	122,154	12,775	2,365	1,282	113	1,238	17,772
<b>Other taxes</b>	<b>324</b>	<b>6</b>	<b>288</b>	<b>2</b>	<b>(1,423)</b>	<b>405</b>	<b>(722)</b>
Stamp duties and fees	324	6	288	2	(1,423)	405	(722)
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>-</b>	<b>76</b>	<b>217</b>	<b>(128)</b>	<b>82</b>	<b>301</b>
<b>Total tax revenue (gross)</b>	<b>1,174,787,771</b>	<b>65,456,939</b>	<b>72,065,485</b>	<b>119,392,596</b>	<b>71,457,195</b>	<b>97,996,193</b>	<b>426,368,408</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>39,448,348</b>	<b>9,862,087</b>	<b>-</b>	<b>9,862,087</b>	<b>-</b>	<b>19,724,174</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>119,392,596</b>	<b>61,595,108</b>	<b>97,996,193</b>	<b>406,644,234</b>
<b>Departmental revenue</b>	<b>26,656,775</b>	<b>10,391,215</b>	<b>1,938,892</b>	<b>3,615,624</b>	<b>1,528,482</b>	<b>1,352,702</b>	<b>18,826,915</b>
Non-tax receipts	-	237	355	77	420	279	1,367
Sales of goods and services other than capital assets							
Sales by market establishments	66,582	4,018	4,129	4,285	4,122	4,026	20,580
Administrative fees	2,211,381	18,483	18,011	36,422	16,055	23,919	112,890
Other sales	550,325	45,683	54,264	56,473	58,291	237,306	452,018
Selling of scrap or waste and other used current goods	12,536	693	17,790	(6,206)	(6,700)	333	5,910
Transfers received	511,262	218	72	90,584	139	2,185	93,198
Fines penalties and forfeits	1,123,044	23,833	9,973	110,864	35,204	21,623	201,496
Interest, dividends and rent on land							
Interest	3,036,499	637,165	261,118	149,762	134,587	228,371	1,411,002
Dividends	715,511	-	-	32	559,024	-	559,057
Rent on land	4,455,439	30,009	6,464	2,104,685	(2,242)	66,309	2,205,225
Of which:							
Mineral and petroleum royalties	4,430,000	28,583	1,323	2,102,168	(5,669)	64,936	2,191,340
Sales of capital assets	57,970	10,745	7,241	5,742	12,141	41,296	77,165
Financial transactions in assets and liabilities	11)	13,916,226	9,620,130	1,559,476	1,062,905	717,440	13,687,008
Of which:							
National Revenue Fund receipts	8)	12,165,000	8,735,782	1,497,617	941,553	642,326	12,431,696
<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>123,008,221</b>	<b>63,123,590</b>	<b>425,471,149</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>123,008,221</b>	<b>63,123,590</b>	<b>99,348,895</b>	<b>425,471,149</b>
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	(166,265)	368,057	462,828	1,701,707
Revenue collected on behalf of the Provincial Authorities		1	0	1	0	0	2
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	2,834,424	2,405,135	2,765,446	2,937,466	13,640,168
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	1,332,957	1,528,998	1,383,634	1,569,961	7,112,240
<b>Total net revenue</b>		<b>70,561,842</b>	<b>78,627,456</b>	<b>126,776,089</b>	<b>67,640,728</b>	<b>104,319,150</b>	<b>447,925,266</b>
Cash balance National Revenue Fund	10)	196,281	(108,729)	42,743	(8,627)	(20,935)	100,733
Provincial revenue collected by SARS and transferred by National Treasury		-	-	-	(1)	-	(1)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,599,831)	(2,697,696)	(2,834,424)	(2,405,135)	(2,765,446)	(13,302,532)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(1,407,536)	(1,459,881)	(1,405,205)	(1,561,531)	(7,191,463)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	17,522	2,943	40,221	76,662
<b>Revenue collected according to table 4</b>		<b>66,809,698</b>	<b>74,420,755</b>	<b>122,542,049</b>	<b>63,824,703</b>	<b>100,011,459</b>	<b>427,608,664</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 bn 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) Include R23bn for the Eskom Special Appropriation Act 2015 and the R2bn New Development Bank Special appropriation Act