

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income, profits and capital gains	668,386,544	59,556,965	247,564,709	606,820,535	54,471,930	229,060,185
Income tax on persons and individuals	441,040,413	38,718,673	163,956,249	388,102,271	35,387,615	149,426,899
Tax on corporate income						
Companies	198,292,812	18,976,261	71,632,101	191,151,760	17,367,159	68,596,320
Secondary tax on companies	-	92,758	229,273	427,693	16,768	115,764
Withholding tax on dividends	25,031,351	1,552,943	10,371,873	23,506,540	1,296,448	9,650,228
Withholding tax on interest	218,194	31,305	177,711	218,540	16,221	87,609
Other						
Interest on overdue income tax	3,801,339	185,539	1,198,144	3,410,971	387,231	1,181,631
Small business tax amnesty	2,435	(513)	(641)	2,759	488	1,734
Taxes on payroll and workforce	17,639,595	1,270,544	5,891,626	15,220,158	1,269,232	6,062,662
Skills development levy	17,639,595	1,270,544	5,891,626	15,220,158	1,269,232	6,062,662
Taxes on property	15,454,750	1,179,763	6,276,720	15,044,069	1,223,639	5,986,516
Estate, inheritance and gift taxes						
Donations tax	117,737	9,398	111,235	134,818	8,468	41,359
Estate duty	2,032,520	102,891	517,561	1,982,208	153,215	602,656
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	395,905	2,194,680	5,530,736	458,219	2,242,581
Transfer duties	8,083,564	671,569	3,453,244	7,396,308	603,737	3,099,920
Taxes on goods and services	418,770,556	32,056,817	149,270,146	385,888,099	28,026,167	141,569,547
Value added tax	301,259,739	23,696,993	104,824,347	281,100,516	21,574,887	101,152,754
Domestic VAT	322,445,451	25,161,215	127,600,510	297,422,423	23,698,879	120,254,168
Import VAT	164,013,171	12,402,583	54,072,956	150,733,625	12,425,186	51,823,731
Refunds	185,198,883	13,866,806	76,849,118	167,055,533	14,549,178	70,925,145
Turnover tax for small businesses	22,032	5,754	10,071	22,878	5,878	11,874
Specific excise duties						
Beer	11,998,730	912,742	4,259,801	10,883,221	860,416	3,724,402
Sorghum beer and sorghum flour	1) 4,000	289	1,509	3,474	280	1,556
Wine and other fermented beverages	3,120,361	15,668	890,774	2,898,150	21,247	796,212
Spirits	5,699,890	181,107	2,090,919	5,252,272	295,186	2,060,342
Cigarettes and cigarette tobacco	14,193,601	851,943	4,968,882	13,006,690	890,269	5,229,975
Pipe tobacco and cigars	637,548	41,582	211,261	566,385	33,242	218,888
Petroleum products	2) 1,006,210	66,533	365,278	922,234	74,642	392,118
Revenue from neighbouring countries	3) 1,339,671	42,099	400,034	1,487,356	31,820	272,097
Ad valorem excise duties	3,276,498	16,341	1,587,294	3,013,987	630	1,506,363
General fuel levy	4) 64,495,096	5,288,765	25,078,234	55,607,288	3,348,969	21,638,603
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	75,348	400,967	941,226	74,795	378,280
Plastic bag levy	225,631	259	53,982	183,358	687	44,945
Electricity levy	8,567,773	757,141	3,608,024	8,471,774	740,913	3,594,129
Incandescent light bulb levy	57,850	8,561	20,864	51,801	3,606	17,083
CO ₂ tax - motor vehicle emissions	1,391,543	52,335	440,890	1,276,880	68,699	529,887
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	43,357	56,213	198,612	-	39
Taxes on international trade and transactions	54,536,001	3,931,644	17,365,629	47,010,087	3,670,802	15,311,246
Import duties						
Customs duties	49,459,378	3,515,799	15,615,354	42,320,555	3,321,147	13,919,009
Specific excise duties on imports	4,583,681	368,526	1,619,056	3,937,959	248,014	1,094,891
Other						
Miscellaneous customs and excise receipts	5) 370,788	46,081	113,446	624,739	101,641	280,455
Diamond export duties	122,154	1,238	17,772	126,834	-	16,890
Other taxes	324	405	(722)	403	2	8
Stamp duties and fees	324	405	(722)	403	2	8
Unallocated tax revenue	6) -	54	301	(807)	(3,210)	(8,341)
Total tax revenue (gross)	1,174,787,771	97,996,193	426,368,408	1,069,982,543	88,658,563	397,981,823
Less: SACU payments	7) 39,448,348	-	19,724,174	51,021,910	-	25,854,524
Total tax revenue (net of SACU payments)	1,135,339,423	97,996,193	406,644,234	1,018,960,633	88,658,563	372,127,299
Departmental revenue	26,656,775	1,352,702	18,826,915	54,983,263	1,215,996	22,446,171
Non-tax receipts	-	279	1,367	-	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,026	20,580	48,651	4,100	19,962
Administrative fees	2,211,381	23,919	112,890	540,221	18,479	110,936
Other sales	550,325	237,306	452,018	750,894	62,858	267,520
Selling of scrap or waste and other used current goods	12,536	333	5,910	60,991	6,688	16,166
Transfers received	511,262	2,185	93,198	408,377	32	94,657
Fines penalties and forfeits	1,123,044	21,623	201,496	969,783	26,016	300,342
Interest, dividends and rent on land						
Interest	3,036,499	228,371	1,411,002	4,455,564	155,527	1,483,442
Dividends	715,511	-	559,057	1,852,998	204,514	1,539,961
Rent on land	4,455,439	66,309	2,205,225	3,771,849	26,642	1,511,670
Of which:						
Mineral and petroleum royalties	4,430,000	64,936	2,191,340	3,743,388	23,099	1,499,817
Sales of capital assets	57,970	41,296	77,165	98,370	19,483	32,598
Financial transactions in assets and liabilities	11) 13,916,226	727,056	13,687,008	42,025,565	691,656	17,068,916
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	12,597,734
National Revenue Fund receipts	8) 12,165,000	614,418	12,431,696	14,377,522	638,151	3,356,288
Total national government revenue	9) 1,161,996,198	99,348,895	425,471,149	1,073,943,897	89,874,559	394,573,470
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		99,348,895	425,471,149	1,073,943,897	89,874,559	394,573,470
Departmental revenue received but not yet paid to the National Revenue Fund		462,828	1,701,707	1,882,445	607,543	941,494
Revenue collected on behalf of the Provincial Authorities		0	2	102	4	15
Revenue collected on behalf of the Road Accident Fund (RAF)		2,937,466	13,640,168	32,027,286	3,067,549	13,412,974
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,569,961	7,112,240	16,751,065	1,398,361	6,668,833
Total net revenue		104,319,150	447,925,266	1,124,604,796	94,948,018	415,596,787
Cash balance National Revenue Fund	10) (20,935)	100,733	3,724,096	(55,948)	(3,805,551)	(15)
Provincial revenue collected by SARS and transferred by National Treasury		-	(1)	(104)	(3)	(15)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,765,446)	(13,302,532)	(31,441,749)	(2,939,911)	(12,359,718)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,561,531)	(7,191,463)	(16,801,129)	(1,366,223)	(6,754,352)
Recovery of criminal assets added as part of cash revenue in table 4		40,221	76,662	64,432	4,440	44,482
Revenue collected according to table 4		100,011,459	427,608,664	1,080,150,342	90,590,373	400,332,737

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