

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	September	Year to date	*Audited outcome	September	Year to date
Taxes on income, profits and capital gains	668,386,544	55,824,424	303,389,134	606,820,535	51,392,911	280,453,096
Income tax on persons and individuals	441,040,413	33,487,973	197,444,222	388,102,385	30,134,274	179,561,173
Tax on corporate income						
Companies	198,292,812	20,525,281	92,157,382	191,151,643	19,330,322	87,926,642
Secondary tax on companies	-	27,309	256,582	427,693	100,328	216,092
Withholding tax on dividends	25,031,351	1,389,334	11,761,207	23,506,540	1,518,579	11,168,807
Withholding tax on Interest	218,194	30,073	207,784	218,540	17,985	105,594
Other						
Interest on overdue income tax	3,801,339	364,424	1,562,569	3,410,974	291,549	1,473,180
Small business tax amnesty	2,435	28	(613)	2,759	(125)	1,609
Taxes on payroll and workforce	17,639,595	1,246,968	7,138,594	15,220,158	1,258,529	7,321,190
Skills development levy	17,639,595	1,246,968	7,138,594	15,220,158	1,258,529	7,321,190
Taxes on property	15,454,750	1,278,642	7,555,361	15,044,069	1,233,831	7,220,348
Estate, inheritance and gift taxes						
Donations tax	117,737	8,561	119,796	134,818	8,828	50,187
Estate duty	2,032,520	118,563	636,123	1,982,208	240,408	843,065
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	455,111	2,649,791	5,530,736	358,812	2,601,394
Transfer duties	8,083,564	696,407	4,149,651	7,396,308	625,782	3,725,702
Taxes on goods and services	418,770,556	34,236,927	183,507,073	385,955,945	31,358,672	172,928,219
Value added tax	301,259,739	25,328,353	130,152,700	281,111,410	23,625,595	124,778,348
Domestic VAT	322,445,451	27,641,812	155,242,322	297,422,423	25,630,918	145,885,086
Import VAT	164,013,171	13,242,500	67,315,456	150,744,533	13,103,904	64,927,635
Refunds	185,198,883	15,555,960	92,405,078	167,055,546	15,109,227	86,034,372
Turnover tax for small businesses	22,032	411	10,482	22,878	941	12,814
Specific excise duties						
Beer	11,998,730	944,457	5,204,258	10,883,223	838,076	4,562,478
Sorghum beer and sorghum flour	1) 4,000	355	1,864	3,474	276	1,832
Wine and other fermented beverages	3,120,361	230,066	1,120,841	2,897,035	216,252	1,012,464
Spirits	5,699,890	363,629	2,454,548	5,310,332	248,896	2,309,238
Cigarettes and cigarette tobacco	14,193,601	1,010,719	5,979,601	13,006,690	898,113	6,128,088
Pipe tobacco and cigars	637,548	46,811	258,072	566,385	51,902	270,790
Petroleum products	2) 1,006,210	67,415	432,693	922,234	72,085	464,203
Revenue from neighbouring countries	3) 1,339,671	-	400,034	1,487,356	51,187	323,283
Ad valorem excise duties	3,276,498	694	1,587,988	3,014,051	1,274	1,507,637
General fuel levy	4) 64,495,096	5,296,768	30,375,002	55,607,301	4,446,056	26,084,659
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	85,373	486,341	941,226	79,966	458,246
Plastic bag levy	225,631	56,361	110,343	183,328	41,236	86,181
Electricity levy	8,567,773	729,403	4,337,427	8,471,774	712,719	4,306,848
Incandescent light bulb levy	57,850	8,176	29,040	51,801	3,430	20,513
CO ₂ tax - motor vehicle emissions	1,391,543	67,588	508,478	1,276,835	70,670	600,556
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	347	56,560	198,612	-	39
Taxes on international trade and transactions	54,536,001	3,847,261	21,212,889	46,942,318	3,985,854	19,297,100
Import duties						
Customs duties	49,459,378	3,408,087	19,023,442	42,312,102	3,638,892	17,557,901
Specific excise duties on imports	4,583,681	425,841	2,044,897	3,938,024	349,214	1,444,105
Other						
Miscellaneous customs and excise receipts	5) 370,788	(16,064)	97,382	565,358	(38,097)	242,358
Diamond export duties	122,154	29,396	47,169	126,834	35,845	52,736
Other taxes	324	482	(240)	403	0	8
Stamp duties and fees	324	482	(240)	403	0	8
Unallocated tax revenue	6) -	1,342	1,643	(808)	(515)	(8,855)
Total tax revenue (gross)	1,174,787,771	96,436,046	522,804,454	1,069,982,618	89,229,282	487,211,105
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	96,436,046	503,080,280	1,018,960,709	89,229,282	461,356,581
Departmental revenue	26,656,775	1,035,618	19,862,533	54,983,263	1,809,941	24,256,112
Non-tax receipts	-	414	1,781	-	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,341	24,920	48,651	4,067	24,029
Administrative fees	2,211,381	34,284	147,174	540,221	28,194	139,130
Other sales	550,325	54,187	506,204	750,894	62,583	330,103
Selling of scrap or waste and other used current goods	12,536	13,038	18,947	60,991	3,844	20,011
Transfers received	511,262	0	93,198	408,377	4,646	99,303
Fines penalties and forfeits	1,123,044	131,213	332,710	969,783	334,347	634,689
Interest, dividends and rent on land						
Interest	3,036,499	120,173	1,531,175	4,455,564	113,437	1,596,879
Dividends	715,511	-	559,057	1,852,998	79,800	1,619,761
Rent on land	4,455,439	124,954	2,330,180	3,771,849	90,768	1,602,438
Of which:						
Mineral and petroleum royalties	4,430,000	123,110	2,314,451	3,743,388	89,704	1,589,521
Sales of capital assets	57,970	7,506	84,670	98,370	4,534	37,132
Financial transactions in assets and liabilities	11) 13,916,226	545,509	14,232,517	42,025,565	1,083,720	18,152,635
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	12,597,734
National Revenue Fund receipts	8) 12,165,000	500,004	12,931,700	14,377,522	1,081,949	4,438,237
Total national government revenue	9) 1,161,996,198	97,471,663	522,942,812	1,073,943,972	91,039,223	485,612,693
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		97,471,663	522,942,812	1,073,943,972	91,039,223	485,612,693
Departmental revenue received but not yet paid to the National Revenue Fund		13,286	1,714,993	1,882,445	255,905	1,197,399
Revenue collected on behalf of the Provincial Authorities		1	2	102	1	16
Revenue collected on behalf of the Road Accident Fund (RAF)		2,860,772	16,500,940	32,027,309	2,652,712	16,065,685
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,427,574	8,539,814	16,751,065	1,384,914	8,053,747
Total net revenue		101,773,296	549,698,562	1,124,604,895	95,332,756	510,929,542
Cash balance National Revenue Fund	10) 87,332	188,065	3,724,096	3,724,096	110,808	3,916,359
Provincial revenue collected by SARS and transferred by National Treasury		-	(1)	(104)	(3)	(18)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,937,466)	(16,239,998)	(31,441,749)	(3,067,549)	(15,427,267)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,431,190)	(8,622,653)	(16,801,129)	(1,440,003)	(8,194,355)
Recovery of criminal assets added as part of cash revenue in table 4		2,955	79,617	64,432	10,307	54,789
Revenue collected according to table 4		97,494,927	525,103,592	1,080,150,441	90,946,316	491,279,053

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

*) Audited outcome except for Departmental Revenue