

Table 1 Revenue

R thousand	2016/17								
	Budget estimate	April	May	June	July	August	September	October	Year to date
Taxes on income, profits and capital gains	668,386,544	36,131,762	37,534,831	82,817,455	31,523,696	59,556,965	55,824,424	37,370,521	340,759,654
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	32,130,508	28,200,879	38,718,673	33,487,973	32,792,480	230,236,702
Tax on corporate income									
Companies	198,292,812	1,156,224	1,274,845	48,926,111	1,298,659	18,976,261	20,525,281	1,422,587	93,579,969
Secondary tax on companies	-	31,330	41,799	13,181	50,206	92,758	27,309	27,121	283,704
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	1,296,832	1,715,079	1,552,943	1,389,334	2,989,425	14,750,631
Withholding tax on interest	218,194	34,457	41,399	29,340	41,209	31,305	30,073	54,827	262,611
Other									
Interest on overdue income tax	3,801,339	200,785	172,503	421,692	217,625	185,539	364,424	83,678	1,646,247
Small business tax amnesty	2,435	17	26	(209)	38	(513)	28	403	(210)
Taxes on payroll and workforce	17,639,595	1,137,819	984,881	1,234,908	1,263,473	1,270,544	1,246,968	1,116,219	8,254,813
Skills development levy	17,639,595	1,137,819	984,881	1,234,908	1,263,473	1,270,544	1,246,968	1,116,219	8,254,813
Taxes on property	15,454,750	1,227,552	1,323,451	1,268,808	1,277,147	1,179,763	1,278,642	1,328,177	8,883,538
Estate, inheritance and gift taxes									
Donations tax	117,737	9,610	10,231	74,527	7,469	9,398	8,561	6,847	126,643
Estate duty	2,032,520	95,055	138,945	77,975	102,695	102,891	118,563	83,046	719,169
Taxes on financial and capital transactions									
Securities transfer tax	5,220,929	488,010	414,304	392,391	504,069	395,905	455,111	538,360	3,188,151
Transfer duties	8,083,564	634,876	759,971	723,914	662,914	671,569	696,407	699,924	4,849,575
Taxes on goods and services	418,770,556	24,972,410	28,633,916	30,052,783	33,554,220	32,056,817	34,236,927	36,864,846	220,371,920
Value added tax	301,259,739	15,173,076	20,837,059	21,183,812	23,933,407	23,696,993	25,328,353	26,854,854	157,007,554
Domestic VAT	322,445,451	25,876,158	25,285,974	24,535,695	26,741,468	25,161,215	27,641,812	27,440,327	182,682,649
Import VAT	164,013,171	5,283,211	11,964,950	12,159,659	12,262,552	12,402,583	13,242,500	12,340,951	79,656,406
Refunds	185,198,883	15,986,293	16,413,865	15,511,541	15,070,613	13,866,806	15,555,960	12,926,424	105,331,501
Turnover tax for small businesses	22,032	126	207	3,903	82	5,754	411	27	10,510
Specific excise duties									
Beer	11,998,730	511,341	964,787	939,307	931,624	912,742	944,457	1,007,614	6,211,872
Sorghum beer and sorghum flour	4,000	360	139	306	415	289	355	175	2,039
Wine and other fermented beverages	3,120,361	194,344	202,187	213,722	264,853	15,668	230,066	272,188	1,393,029
Spirits	5,699,890	560,353	350,580	594,480	404,399	181,107	363,629	291,740	2,746,289
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	546,074	609,183	851,943	1,010,719	747,973	6,727,574
Pipe tobacco and cigars	637,548	97,300	24,608	23,012	24,758	41,582	46,811	35,043	293,115
Petroleum products	1,006,210	76,457	77,136	70,095	75,057	66,533	67,415	74,322	507,015
Revenue from neighbouring countries	1,339,671	14,521	-	232,278	111,135	42,099	-	324,113	724,146
Ad valorem excise duties	3,276,498	738,240	13,485	18	819,210	16,341	694	931,879	2,519,866
General fuel levy	64,495,096	4,107,943	4,951,534	5,330,935	5,399,057	5,288,765	5,296,768	5,350,329	35,725,331
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	85,373	81,664	568,004
Plastic bag levy	225,631	320	367	51,766	1,270	259	56,361	353	110,695
Electricity levy	8,567,773	703,312	688,018	726,280	733,272	757,141	729,403	692,050	5,029,477
Incandescent light bulb levy	57,850	1,589	1,610	3,069	6,035	8,561	8,176	4,397	33,437
CO ₂ tax - motor vehicle emissions	1,391,543	102,135	56,784	59,165	170,471	52,335	67,588	196,125	704,602
Tyre levy	351,000	-	-	-	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-	-	-	803
Other									
Universal Service Fund	192,307	533	11,695	15	613	43,357	347	-	56,560
Taxes on international trade and transactions	54,536,001	1,987,315	3,587,901	4,018,768	3,840,001	3,931,644	3,847,261	4,134,099	25,346,989
Import duties									
Customs duties	49,459,378	1,816,116	3,286,682	3,499,786	3,496,970	3,515,799	3,408,087	3,532,413	22,555,854
Specific excise duties on imports	4,583,681	115,654	258,829	432,004	444,043	368,526	425,841	546,305	2,591,202
Other									
Miscellaneous customs and excise receipts	370,788	42,770	40,024	85,696	(101,125)	46,081	(16,064)	30,934	128,316
Diamond export duties	122,154	12,775	2,365	1,282	113	1,238	29,396	24,448	71,617
Other taxes	324	6	288	2	(1,423)	405	482	8	(232)
Stamp duties and fees	324	6	288	2	(1,423)	405	482	8	(232)
Unallocated tax revenue	-	76	217	(128)	82	54	1,342	6,204	7,846
Total tax revenue (gross)	1,174,787,771	65,456,939	72,065,485	119,392,596	71,457,195	97,996,193	96,436,046	80,820,075	603,624,528
Less: SACU payments	39,448,348	9,862,087	-	-	9,862,087	-	-	9,862,087	29,586,261
Total tax revenue (net of SACU payments)	1,135,339,423	55,594,852	72,065,485	119,392,596	61,595,108	97,996,193	96,436,046	70,957,988	574,038,267
Departmental revenue	26,656,775	10,391,215	1,938,892	3,615,624	1,528,482	1,352,702	1,035,618	1,005,283	20,867,815
Non-tax receipts	-	237	355	77	420	279	414	262	2,043
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	4,341	4,252	29,172
Administrative fees	2,211,381	18,483	18,011	36,422	16,055	23,919	34,284	17,739	164,913
Other sales	550,325	45,683	54,264	56,473	58,291	237,306	54,187	54,090	560,294
Selling of scrap or waste and other used current goods	12,536	693	17,790	(6,206)	(6,700)	333	13,038	1,920	20,867
Transfers received	511,262	218	72	90,584	139	2,185	0	110,777	203,975
Fines penalties and forfeits	1,123,044	23,833	9,973	110,864	35,204	21,623	131,213	31,584	364,294
Interest, dividends and rent on land									
Interest	3,036,499	637,165	261,118	149,762	134,587	228,371	120,173	171,669	1,702,844
Dividends	715,511	-	-	32	559,024	-	-	255,671	814,728
Rent on land	4,455,439	30,009	6,464	2,104,685	(2,242)	66,309	124,954	(25,747)	2,304,433
Of which:									
Mineral and petroleum royalties	4,430,000	28,583	1,323	2,102,168	(5,669)	64,936	123,110	(32,965)	2,281,486
Sales of capital assets	57,970	10,745	7,241	5,742	12,141	41,296	7,506	7,524	92,194
Financial transactions in assets and liabilities	13,916,226	9,620,130	1,559,476	1,062,905	717,440	727,056	545,509	375,542	14,608,059
Of which:									
Sale of Vodacom shares	-	-	-	-	-	-	-	-	-
National Revenue Fund receipts	12,165,000	8,735,782	1,497,617	941,553	642,326	614,418	500,004	337,232	13,268,932
Total national government revenue	1,161,996,198	65,986,067	74,004,376	123,008,221	63,123,590	99,348,895	97,471,663	71,963,270	594,906,083
Reconciliation to total net revenue and revenue collected on table 4									
Total national government revenue		65,986,067	74,004,376	123,008,221	63,123,590	99,348,895	97,471,663	71,963,270	594,906,083
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	(166,265)	368,057	462,828	13,286	444,691	2,159,685
Revenue collected on behalf of the Provincial Authorities		1	0	1	0	0	1	-	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	2,860,772	2,899,687	19,400,627
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	1,427,574	1,344,570	9,884,384
Total net revenue		70,561,842	78,627,456	126,776,089	67,640,728	104,319,150	101,773,296	76,652,219	626,350,781
Cash balance National Revenue Fund	10)	196,281	(108,729)	42,743	(8,627)	(20,935)	87,332	23,488	211,553
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)	(2,937,466)	(2,860,772)	(19,100,770)
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)	(1,431,190)	(1,434,228)	(10,056,881)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	17,522	2,943	40,221	2,955	934	80,551
Revenue collected according to table 4		66,809,698	74,420,755	122,542,049	63,824,703	100,011,459	97,494,927	72,381,641	597,485,233

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