

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>668,386,544</b>	<b>37,370,521</b>	<b>340,759,654</b>	<b>606,820,535</b>	<b>35,252,329</b>	<b>315,705,425</b>
Income tax on persons and individuals	441,040,413	32,792,480	230,236,702	388,102,385	30,557,070	210,118,243
Tax on corporate income						
Companies	198,292,812	1,422,587	93,579,969	191,151,643	1,661,150	89,587,792
Secondary tax on companies	-	27,121	283,704	427,693	31,765	247,857
Withholding tax on dividends	25,031,351	2,989,425	14,750,631	23,506,540	2,918,449	14,087,255
Withholding tax on Interest	218,194	54,827	262,611	218,540	16,170	121,764
Other						
Interest on overdue income tax	3,801,339	83,678	1,646,247	3,410,974	67,659	1,540,839
Small business tax amnesty	2,435	403	(210)	2,759	66	1,675
<b>Taxes on payroll and workforce</b>	<b>17,639,595</b>	<b>1,116,219</b>	<b>8,254,813</b>	<b>15,220,158</b>	<b>1,135,107</b>	<b>8,456,297</b>
Skills development levy	17,639,595	1,116,219	8,254,813	15,220,158	1,135,107	8,456,297
<b>Taxes on property</b>	<b>15,454,750</b>	<b>1,328,177</b>	<b>8,883,538</b>	<b>15,044,069</b>	<b>1,451,896</b>	<b>8,672,243</b>
Estate, inheritance and gift taxes						
Donations tax	117,737	6,847	126,643	134,818	4,344	54,531
Estate duty	2,032,520	83,046	719,169	1,982,208	362,589	1,205,654
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	538,360	3,188,151	5,530,736	410,589	3,011,982
Transfer duties	8,083,564	699,924	4,849,575	7,396,308	674,374	4,400,076
<b>Taxes on goods and services</b>	<b>418,770,556</b>	<b>36,864,846</b>	<b>220,371,920</b>	<b>385,955,945</b>	<b>33,522,011</b>	<b>206,450,230</b>
Value added tax	301,259,739	26,854,854	157,007,554	281,111,410	23,995,845	148,774,193
Domestic VAT	322,445,451	27,440,327	182,682,649	297,422,423	24,854,623	170,739,708
Import VAT	164,013,171	12,340,951	79,656,406	150,744,533	13,828,815	78,756,449
Refunds	185,198,883	12,926,424	105,331,501	167,055,546	14,687,593	100,721,964
Turnover tax for small businesses	22,032	27	10,510	22,878	164	12,978
Specific excise duties						
Beer	11,998,730	1,007,614	6,211,872	10,883,223	907,652	5,470,130
Sorghum beer and sorghum flour	1)	4,000	175	2,039	276	2,108
Wine and other fermented beverages						
Spirits	5,699,890	291,740	2,746,289	5,310,332	214,264	2,523,502
Cigarettes and cigarette tobacco	14,193,601	747,973	6,727,574	13,006,690	993,200	7,121,289
Pipe tobacco and cigars						
Petroleum products	2)	1,006,210	74,322	507,015	922,234	540,158
Revenue from neighbouring countries	3)	1,339,671	324,113	724,146	1,487,356	241,630
Ad valorem excise duties						
General fuel levy	4)	3,276,498	931,879	2,519,866	3,014,051	2,297,976
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax						
Plastic bag levy						
Electricity levy						
Incandescent light bulb levy						
CO <sub>2</sub> tax - motor vehicle emissions						
Tyre levy						
International Oil Pollution Compensation Fund			803	-	-	-
Other						
Universal Service Fund	192,307	-	56,560	198,612	2,373	2,411
<b>Taxes on international trade and transactions</b>	<b>54,536,001</b>	<b>4,134,099</b>	<b>25,346,989</b>	<b>46,942,318</b>	<b>4,529,478</b>	<b>23,826,578</b>
Import duties						
Customs duties	49,459,378	3,532,413	22,555,854	42,312,102	4,070,349	21,628,250
Specific excise duties on imports	4,583,681	546,305	2,591,202	3,938,024	394,049	1,838,153
Other						
Miscellaneous customs and excise receipts	5)	370,788	30,934	128,316	54,364	296,722
Diamond export duties		122,154	24,448	71,617	126,834	63,452
<b>Other taxes</b>	<b>324</b>	<b>8</b>	<b>(232)</b>	<b>403</b>	<b>(47)</b>	<b>(40)</b>
Stamp duties and fees	324	8	(232)	403	(47)	(40)
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>-</b>	<b>6,204</b>	<b>(808)</b>	<b>9,463</b>	<b>608</b>
<b>Total tax revenue (gross)</b>	<b>1,174,787,771</b>	<b>80,820,075</b>	<b>603,624,528</b>	<b>1,069,982,618</b>	<b>75,900,236</b>	<b>563,111,341</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>39,448,348</b>	<b>9,862,087</b>	<b>29,586,261</b>	<b>51,021,910</b>	<b>38,438,217</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,135,339,423</b>	<b>70,957,988</b>	<b>574,038,267</b>	<b>1,018,960,709</b>	<b>63,316,543</b>	<b>524,673,124</b>
<b>Departmental revenue</b>	<b>26,656,775</b>	<b>1,005,283</b>	<b>20,867,815</b>	<b>56,250,020</b>	<b>2,997,014</b>	<b>27,253,126</b>
Non-tax receipts	-	262	2,043	2,986	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,252	29,172	47,849	4,323	28,352
Administrative fees	2,211,381	17,739	164,913	969,237	21,225	160,356
Other sales	550,325	54,090	560,294	780,157	50,373	380,477
Selling of scrap or waste and other used current goods	12,536	1,920	20,867	38,519	14,962	34,973
Transfers received	511,262	110,777	203,975	530,678	202,481	301,785
Fines penalties and forfeits	1,123,044	31,584	364,294	288,623	37,252	671,942
Interest, dividends and rent on land						
Interest	3,036,499	171,669	1,702,844	4,460,391	139,949	1,736,828
Dividends	715,511	255,671	814,728	1,852,998	-	1,619,761
Rent on land	4,455,439	(25,747)	2,304,433	3,771,850	18,075	1,620,513
Of which:						
Mineral and petroleum royalties	4,430,000	(32,965)	2,281,486	3,743,388	16,829	1,606,350
Sales of capital assets	57,970	7,524	92,194	121,341	1,987	39,120
Financial transactions in assets and liabilities	11)	13,916,226	375,542	14,608,059	43,385,391	20,659,021
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	12,597,734
National Revenue Fund receipts	8)	12,165,000	337,232	13,268,932	14,377,522	6,912,064
<b>Total national government revenue</b>	<b>9)</b>	<b>1,161,996,198</b>	<b>71,963,270</b>	<b>594,906,083</b>	<b>1,075,210,729</b>	<b>551,926,250</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>71,963,270</b>	<b>594,906,083</b>	<b>1,075,210,729</b>	<b>66,313,557</b>	<b>551,926,250</b>
Departmental revenue received but not yet paid to the National Revenue Fund		444,691	2,159,685	1,882,445	436,091	1,633,490
Revenue collected on behalf of the Provincial Authorities		-	2	102	48	64
Revenue collected on behalf of the Road Accident Fund (RAF)		2,899,687	19,400,627	32,027,309	2,100,245	18,165,930
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,344,570	9,884,384	16,751,065	1,350,140	9,403,886
<b>Total net revenue</b>		<b>76,652,219</b>	<b>626,350,781</b>	<b>1,125,871,651</b>	<b>70,200,081</b>	<b>581,129,623</b>
Cash balance National Revenue Fund	10)	23,488	211,553	3,724,096	(32,670)	3,883,689
Provincial revenue collected by SARS and transferred by National Treasury		-	(1)	(104)	-	(18)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,860,772)	(19,100,770)	(31,441,749)	(2,652,712)	(18,079,979)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,434,228)	(10,056,881)	(16,801,129)	(1,334,036)	(9,528,391)
Recovery of criminal assets added as part of cash revenue in table 4		934	80,551	64,432	(8,001)	46,788
<b>Revenue collected according to table 4</b>		<b>72,381,641</b>	<b>597,485,233</b>	<b>1,081,417,197</b>	<b>66,172,662</b>	<b>557,451,715</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