

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	668,386,544	35,747,955	376,507,609	606,820,535	33,157,246	348,862,671
Income tax on persons and individuals	441,040,413	31,922,553	262,159,255	388,102,385	29,175,553	239,293,796
Tax on corporate income						
Companies	198,292,812	997,940	94,577,908	191,151,643	1,242,999	90,830,790
Secondary tax on companies	-	33,226	316,930	427,693	40,749	288,606
Withholding tax on dividends	25,031,351	2,538,878	17,289,510	23,506,540	2,253,304	16,340,559
Withholding tax on interest	218,194	23,279	285,890	218,540	15,214	136,978
Other						
Interest on overdue income tax	3,801,339	232,165	1,878,412	3,410,974	429,144	1,969,982
Small business tax amnesty	2,435	(86)	(296)	2,759	284	1,959
Taxes on payroll and workforce	17,639,595	1,323,925	9,578,738	15,220,158	1,304,861	9,761,158
Skills development levy	17,639,595	1,323,925	9,578,738	15,220,158	1,304,861	9,761,158
Taxes on property	15,454,750	1,735,298	10,618,836	15,044,069	1,342,461	10,014,704
Estate, inheritance and gift taxes						
Donations tax	117,737	38,002	164,646	134,818	19,802	74,334
Estate duty	2,032,520	146,586	865,756	1,982,208	166,818	1,372,472
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	730,801	3,918,952	5,530,736	446,199	3,458,181
Transfer duties	8,083,564	819,908	5,669,483	7,396,308	709,641	5,109,717
Taxes on goods and services	418,770,556	33,311,073	253,682,993	385,955,945	33,554,960	240,005,190
Value added tax	301,259,739	23,770,849	180,778,403	281,111,410	24,288,770	173,062,963
Domestic VAT	322,445,451	27,089,614	209,772,263	297,422,423	25,195,992	195,935,701
Import VAT	164,013,171	13,559,333	93,215,740	150,744,533	14,184,782	92,941,231
Refunds	185,198,883	16,878,099	122,209,600	167,055,546	15,092,004	115,813,969
Turnover tax for small businesses	22,032	168	10,677	22,878	309	13,287
Specific excise duties						
Beer	11,998,730	1,045,100	7,256,971	10,883,223	1,029,084	6,499,214
Sorghum beer and sorghum flour	4,000	241	2,280	3,474	288	2,396
Wine and other fermented beverages	3,120,361	337,080	1,730,109	2,897,035	291,536	1,536,755
Spirits	5,699,890	469,660	3,215,948	5,310,332	534,974	3,058,476
Cigarettes and cigarette tobacco	14,193,601	970,516	7,698,090	13,006,690	1,044,464	8,165,752
Pipe tobacco and cigars	637,548	39,104	332,220	566,385	64,312	392,183
Petroleum products	1,006,210	73,507	580,522	922,234	79,708	619,866
Revenue from neighbouring countries	1,339,671	41,983	766,130	1,487,356	159,266	724,180
Ad valorem excise duties	3,276,498	3,045	2,522,911	3,014,051	1,787	2,299,762
General fuel levy	64,495,096	5,479,003	41,204,335	55,607,301	5,194,710	36,319,976
Taxes on specific services						
Levy on financial services	-	-	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	82,505	650,510	941,226	75,827	611,801
Plastic bag levy	225,631	663	111,359	183,328	625	87,071
Electricity levy	8,567,773	714,759	5,744,236	8,471,774	711,897	5,714,091
Incandescent light bulb levy	57,850	8,368	41,805	51,801	5,186	30,189
CO ₂ tax - motor vehicle emissions	1,391,543	63,580	768,182	1,276,835	72,219	864,816
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	210,942	267,502	198,612	-	2,411
Taxes on international trade and transactions	54,536,001	4,090,304	29,437,293	46,942,318	4,347,940	28,174,518
Import duties						
Customs duties	49,459,378	3,555,036	26,110,890	42,312,102	3,874,924	25,503,173
Specific excise duties on imports	4,583,681	494,102	3,085,304	3,938,024	421,042	2,259,195
Other						
Miscellaneous customs and excise receipts	370,788	38,749	167,065	565,358	48,876	345,598
Diamond export duties	122,154	2,416	74,033	126,834	3,098	66,551
Other taxes	324	0	(232)	403	-	(40)
Stamp duties and fees	324	0	(232)	403	-	(40)
Unallocated tax revenue	6)	(2,740)	5,106	(808)	(3,248)	(2,641)
Total tax revenue (gross)	1,174,787,771	76,205,814	679,830,343	1,069,982,618	73,704,219	636,815,560
Less: SACU payments	7)	-	29,586,261	51,021,910	-	38,438,217
Total tax revenue (net of SACU payments)	1,135,339,423	76,205,814	650,244,082	1,018,960,709	73,704,219	598,377,343
Departmental revenue	26,656,775	661,747	21,529,562	56,250,020	1,514,770	28,767,896
Non-tax receipts	-	952	2,994	2,986	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,403	33,575	47,849	4,051	32,403
Administrative fees	2,211,381	15,985	180,898	969,237	16,563	176,919
Other sales	550,325	68,657	628,951	780,157	61,572	442,049
Selling of scrap or waste and other used current goods	12,536	295	21,162	38,519	10,109	45,082
Transfers received	511,262	2,269	206,244	530,678	471	302,256
Fines penalties and forfeits	1,123,044	62,803	427,097	288,623	23,313	695,255
Interest, dividends and rent on land						
Interest	3,036,499	207,902	1,910,746	4,460,391	107,187	1,844,015
Dividends	715,511	-	814,728	1,852,998	-	1,619,761
Rent on land	4,455,439	12,210	2,316,643	3,771,850	7,969	1,628,482
Of which:						
Mineral and petroleum royalties	4,430,000	11,060	2,292,546	3,743,388	1,339	1,607,689
Sales of capital assets	57,970	7,354	99,548	121,341	18,676	57,796
Financial transactions in assets and liabilities	11)	13,916,226	278,917	14,886,976	43,385,391	21,923,880
Recovery of loans	-	-	1,241,251	166	-	-
Accounts receivable	-	-	58,660,341	1,065,540	26,143	13,517,940
Other receipts	-	-	99,384,087	409,599	2,506	140,046
Forex gains	-	-	1,710,896	-	-	-
Arrear wages income	-	-	-	-	-	-
Cash surpluses	-	-	453,619	5,471	11,362	(8,508)
Deposits on accommodation	-	-	21,134	73	5	28
Deposits abroad	-	-	-	-	-	-
Breach of contracts	-	-	32,870,527	-	-	-
Recovery of payments made	-	-	-	-	-	-
Recovery of previous years' expenditure	-	-	34,822,703	260,420	(7,183)	136,538
State cheques	-	-	2,674,410	1,699	97	956
Unallocated credits	-	-	26,838,178	141,845	(887)	9,398
Unclaimed security deposits	-	-	-	-	-	-
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	12,597,734
National Revenue Fund receipts	8)	12,165,000	226,042	13,494,974	1,236,210	8,148,274
Total national government revenue	9)	1,161,996,198	76,867,561	671,773,643	1,075,210,729	627,145,240
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		76,867,561	671,773,643	1,075,210,729	75,218,989	627,145,240
Departmental revenue received but not yet paid to the National Revenue Fund		495,982	2,655,666	1,882,445	34,099	1,667,588
Revenue collected on behalf of the Provincial Authorities		43	46	102	11	75
Revenue collected on behalf of the Road Accident Fund (RAF)		2,898,010	22,298,637	32,027,309	2,842,652	21,008,582
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,539,141	11,423,525	16,751,065	1,414,599	10,818,486
Total net revenue		81,800,737	708,151,518	1,125,871,651	79,510,350	660,639,973
Cash balance National Revenue Fund	10)	(125,000)	86,553	3,724,096	(53,823)	3,829,866
Provincial revenue collected by SARS and transferred by National Treasury		-	(1)	(104)	(49)	(67)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,899,687)	(22,000,457)	(31,441,749)	(2,100,245)	(20,180,224)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,310,563)	(11,367,444)	(16,801,129)	(1,387,191)	(10,915,582)
Recovery of criminal assets added as part of cash revenue in table 4		2,476	83,027	64,432	2,206	48,994
Revenue collected according to table 4		77,467,963	674,953,195	1,081,417,197	75,971,248	633,422,963

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