

Table 1 Revenue

R thousand	2016/17			2015/16		
	Revised estimate	February	Year to date	*Audited outcome	February	Year to date
Taxes on income, profits and capital gains	660,585,617	76,989,277	586,649,190	606,820,535	74,836,109	545,527,654
Income tax on persons and individuals	425,810,000	45,733,739	380,980,424	388,102,385	45,463,740	352,406,262
Tax on corporate income						
Companies	205,090,000	26,924,362	178,576,184	191,151,643	26,924,715	168,118,670
Secondary tax on companies	-	29,424	396,986	427,693	35,525	370,803
Withholding tax on dividends	25,710,000	2,820,673	23,744,042	23,506,540	1,675,250	21,228,170
Withholding tax on interest	450,000	32,038	398,693	218,540	22,283	193,296
Other						
Interest on overdue income tax	3,522,346	1,449,032	2,553,498	3,410,974	714,450	3,208,103
Small business tax amnesty	3,272	9	(637)	2,759	147	2,350
Taxes on payroll and workforce	15,462,170	1,273,160	13,742,050	15,220,158	1,176,845	13,715,570
Skills development levy	15,462,170	1,273,160	13,742,050	15,220,158	1,176,845	13,715,570
Taxes on property	16,042,632	1,247,100	14,190,152	15,044,069	1,496,095	13,525,343
Estate, inheritance and gift taxes						
Donations tax	177,961	17,940	198,841	134,818	26,643	122,518
Estate duty	2,009,617	201,219	1,433,879	1,982,208	266,738	1,840,516
Taxes on financial and capital transactions						
Securities transfer tax	5,605,054	370,571	5,158,430	5,530,736	479,777	4,803,071
Transfer duties	8,250,000	657,370	7,399,002	7,396,308	722,936	6,759,238
Taxes on goods and services	403,908,772	34,974,922	357,601,854	385,955,945	34,157,265	342,527,548
Value added tax	290,000,000	25,157,506	254,677,623	281,111,410	24,413,956	246,902,179
Domestic VAT	319,739,758	25,811,154	294,109,340	297,422,423	22,964,349	271,949,776
Import VAT	150,497,626	12,839,345	129,504,652	150,744,533	13,647,092	129,988,123
Refunds	180,237,384	13,492,993	168,936,369	167,055,546	12,197,485	155,035,720
Turnover tax for small businesses	23,274	11,236	22,460	22,878	8,860	22,398
Specific excise duties						
Beer	11,156,667	1,067,491	10,561,774	10,883,223	1,092,244	9,662,673
Sorghum beer and sorghum flour	3,918	274	3,214	3,474	220	3,377
Wine and other fermented beverages	2,775,870	508,844	2,880,735	2,897,035	568,213	2,674,062
Spirits	5,284,096	778,377	5,190,138	5,310,332	590,914	4,650,637
Cigarettes and cigarette tobacco	13,575,886	1,206,004	10,894,718	13,006,690	1,520,349	12,189,814
Pipe tobacco and cigars	585,061	65,605	504,806	566,385	44,733	539,501
Petroleum products	972,038	71,438	805,143	922,234	69,704	848,750
Revenue from neighbouring countries	1,346,463	55,082	1,172,548	1,487,356	206,528	1,102,368
Ad valorem excise duties	3,385,071	2,261	3,387,084	3,014,051	5,223	3,012,076
General fuel levy	62,970,000	5,185,810	57,140,583	55,607,301	4,779,256	50,902,464
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,079,696	85,664	924,063	941,226	82,937	866,918
Plastic bag levy	208,866	1,043	182,591	183,328	276	144,226
Electricity levy	8,530,000	693,378	7,811,592	8,471,774	703,185	7,790,987
Incandescent light bulb levy	85,166	5,168	62,051	51,801	4,424	42,347
CO ₂ tax - motor vehicle emissions	1,623,922	62,222	1,092,658	1,276,835	65,299	1,165,767
Tyre levy	83,000	14,966	14,966	-	-	-
International Oil Pollution Compensation Fund	1,130	-	803	-	-	-
Other						
Universal Service Fund	218,648	2,553	272,302	198,612	943	7,002
Taxes on international trade and transactions	48,383,516	3,912,218	40,549,595	46,942,318	4,812,615	40,888,071
Import duties						
Customs duties	42,113,933	3,378,610	35,551,529	42,312,102	4,391,055	36,906,468
Specific excise duties on imports	5,386,067	483,320	4,598,003	3,938,024	447,161	3,448,138
Other						
Miscellaneous customs and excise receipts	741,218	49,997	321,149	565,358	(25,882)	446,955
Diamond export duties	142,297	290	78,913	126,834	282	86,510
Other taxes	(537)	-	(122)	403	1	416
Stamp duties and fees	(537)	-	(122)	403	1	416
Unallocated tax revenue	-	(10,999)	(6,337)	(808)	1,791	110
Total tax revenue (gross)	1,144,382,170	118,385,678	1,012,726,382	1,069,982,618	116,480,720	956,184,712
Less: SACU payments	39,448,348	-	39,448,348	51,021,910	-	51,021,910
Total tax revenue (net of SACU payments)	1,104,933,822	118,385,678	973,278,034	1,018,960,709	116,480,720	905,162,802
Departmental revenue	31,957,047	1,203,767	28,652,085	56,250,020	2,372,875	50,391,098
Non-tax receipts	900	483	4,039	2,986	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	56,456	4,415	46,174	47,849	4,323	44,766
Administrative fees	1,311,732	15,601	234,601	969,237	261,242	478,576
Other sales	794,394	119,224	1,064,312	780,157	74,847	614,655
Selling of scrap or waste and other used current goods	29,580	725	43,077	38,519	1,706	56,756
Transfers received	234,422	60,407	363,822	530,678	22	413,103
Fines penalties and forfeits	1,128,965	123,856	627,510	288,623	26,307	922,091
Interest, dividends and rent on land						
Interest	4,001,728	408,423	2,706,991	4,460,391	305,772	2,446,239
Dividends	1,017,199	-	1,237,720	1,852,998	-	1,802,998
Rent on land	6,403,724	121,213	5,744,853	3,771,850	323,033	3,707,623
Of which:						
Mineral and petroleum royalties	6,384,788	115,512	5,711,521	3,743,388	321,096	3,681,837
Sales of capital assets	171,325	2,183	129,422	121,341	9,658	81,195
Financial transactions in assets and liabilities	16,806,622	347,236	16,449,564	43,385,391	1,365,966	39,823,095
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	25,467,499
National Revenue Fund receipts	14,050,000	299,995	13,994,205	14,377,522	535,631	12,263,441
Total national government revenue	1,136,890,869	119,589,444	1,001,930,119	1,075,210,729	118,853,595	955,553,899
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		119,589,444	1,001,930,119	1,075,210,729	118,853,595	955,553,899
Departmental revenue received but not yet paid to the National Revenue Fund	-	236,046	1,850,513	1,882,445	(817,793)	1,373,416
Revenue collected on behalf of the Provincial Authorities	-	-	48	102	1	101
Revenue collected on behalf of the Road Accident Fund (RAF)	35,198,792	2,865,373	30,945,044	32,027,309	2,657,785	29,427,454
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	16,682,291	1,556,000	16,108,091	16,751,065	1,398,730	15,170,396
Total net revenue		124,246,864	1,050,833,814	1,125,871,651	122,092,318	1,001,525,269
Cash balance National Revenue Fund	10)	17,807	113,021	3,724,096	(10,189)	3,831,447
Provincial revenue collected by SARS and transferred by National Treasury		(2)	(46)	(104)	(2)	(103)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,769,767)	(30,679,500)	(31,441,749)	(2,782,712)	(28,783,964)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,510,059)	(14,701,969)	(16,801,129)	(1,404,199)	(15,272,374)
Recovery of criminal assets added as part of cash revenue in table 4		12,715	97,662	64,432	8,821	61,012
Revenue collected according to table 4		119,997,558	1,005,662,982	1,081,417,197	117,904,037	961,361,290

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 Home Affairs