

Table 1 Revenue

R thousand	2017/18		2016/17	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on income and profits</b>	<b>739,152,580</b>	<b>39,721,563</b>	<b>664,526,446</b>	<b>36,131,762</b>
Tax on Persons and Individuals 1)	482,085,864	35,251,368	424,545,241	33,319,424
Provisional tax, assessment payments and penalties	47,497,886	685,077	41,359,398	731,826
Employees tax	462,863,879	35,558,122	410,806,889	33,704,058
ETI credit - Refunds granted against PAYE payment	5,623,736	352,691	4,595,099	272,884
ETI credit - Refunds	71,085	10,478	61,110	1,770
PIT Refunds	22,581,079	628,662	22,964,837	841,805
Tax on corporate income				
Companies	218,691,794	1,300,576	204,431,763	1,156,224
Secondary tax on companies	-	23,126	422,871	31,330
Withholding tax on dividends	34,236,915	2,865,661	30,707,020	1,389,526
Withholding tax on Interest	479,844	57,049	445,770	34,457
Other				
Interest on overdue income tax	3,654,675	223,606	3,974,356	200,785
Small business tax amnesty	3,488	178	(575)	17
<b>Taxes on payroll and workforce</b>	<b>16,641,456</b>	<b>999,482</b>	<b>15,314,761</b>	<b>1,137,819</b>
Skills development levy	16,641,456	999,482	15,314,761	1,137,819
<b>Taxes on property</b>	<b>16,508,742</b>	<b>1,274,091</b>	<b>15,661,246</b>	<b>1,227,552</b>
Estate, inheritance and gift taxes				
Donations tax	189,699	36,914	280,264	9,610
Estate duty	2,121,479	156,806	1,619,492	95,055
Taxes on financial and capital transactions				
Securities transfer tax	5,774,756	488,902	5,553,233	488,010
Transfer duties	8,422,808	591,469	8,208,257	634,876
<b>Taxes on goods and services</b>	<b>439,538,710</b>	<b>30,953,203</b>	<b>402,463,950</b>	<b>24,972,410</b>
Value added tax	312,750,481	20,106,000	289,166,722	15,173,076
Domestic VAT	344,823,321	27,501,680	321,475,499	25,876,158
Import VAT	162,304,155	3,945,206	149,265,484	5,283,211
Refunds	194,376,995	11,340,887	181,574,261	15,986,293
Turnover tax for small businesses	24,809	165	23,339	126
Specific excise duties				
Beer	12,731,060	537,426	11,713,340	511,341
Sorghum beer and sorghum flour	4,164	130	4,126	360
Wine and other fermented beverages	3,026,527	265,326	3,163,411	194,344
Spirits	5,942,178	662,815	5,853,935	560,353
Cigarettes and cigarette tobacco	15,038,890	2,342,198	12,120,468	2,591,770
Pipe tobacco and cigars	664,319	85,121	518,718	97,300
Petroleum products 2)	1,032,882	67,980	871,084	76,457
Revenue from neighbouring countries 3)	1,430,744	1,699	1,528,745	14,521
Ad valorem excise duties	3,639,601	870,215	3,396,164	738,240
General fuel levy	70,901,795	5,003,049	62,778,834	4,107,943
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1,150,911	92,411	1,003,904	98,690
Plastic bag levy	222,642	414	231,875	320
Electricity levy	8,641,675	711,886	8,457,668	703,312
Incandescent light bulb levy	90,783	2,429	70,206	1,589
CO <sub>2</sub> tax - motor vehicle emissions	1,661,033	150,253	1,208,521	102,135
Tyre levy	350,000	53,687	77,242	-
International Oil Pollution Compensation Fund	1,145	-	803	-
Other				
Universal Service Fund	233,070	-	274,842	533
<b>Taxes on international trade and transactions</b>	<b>53,647,268</b>	<b>1,547,806</b>	<b>46,102,497</b>	<b>1,987,315</b>
Import duties				
Customs duties	46,827,676	1,425,719	40,371,656	1,816,116
Specific excise duties on imports	5,779,833	46,269	5,207,427	115,654
Other				
Miscellaneous customs and excise receipts 4)	893,076	64,650	405,915	42,770
Diamond export duties	146,683	11,168	117,500	12,775
<b>Other taxes</b>	<b>(572)</b>	<b>11</b>	<b>(125)</b>	<b>6</b>
Stamp duties and fees	(572)	11	(125)	6
<b>Unallocated tax revenue</b>	<b>-</b>	<b>606</b>	<b>12,213</b>	<b>76</b>
<b>Total tax revenue (gross)</b>	<b>1,265,488,182</b>	<b>74,496,763</b>	<b>1,144,080,987</b>	<b>65,456,939</b>
Less: SACU payments 6)	55,950,873	13,998,218	39,448,348	9,862,087
<b>Total tax revenue (net of SACU payments)</b>	<b>1,209,537,309</b>	<b>60,498,545</b>	<b>1,104,632,639</b>	<b>55,594,852</b>
<b>Departmental revenue</b>	<b>32,879,960</b>	<b>3,288,612</b>	<b>30,873,931</b>	<b>10,391,215</b>
Non-tax receipts	5,200	61	4,845	237
Sales of goods and services other than capital assets				
Sales by market establishments	56,015	4,061	50,503	4,018
Administrative fees	1,287,097	17,401	262,565	18,483
Other sales	739,097	35,805	1,155,560	45,683
Selling of scrap or waste and other used current goods	20,342	342	48,985	693
Transfers received	541,236	-	365,210	218
Fines penalties and forfeits	1,174,662	14,412	664,719	23,833
Interest, dividends and rent on land				
Interest	3,887,779	1,453,299	3,976,805	637,165
Dividends	966,731	20,000	1,257,720	-
Rent on land	6,835,335	2,937	5,948,022	30,009
Of which:				
Mineral and petroleum royalties	6,808,234	1,413	5,913,366	28,583
Sales of capital assets	83,742	2,572	145,067	10,745
Financial transactions in assets and liabilities	17,282,724	1,737,723	16,993,931	9,620,130
Of which:				
National Revenue Fund receipts 7)	14,578,000	1,712,948	14,240,651	8,735,782
<b>Total national government revenue</b>	<b>1,242,417,269</b>	<b>63,787,157</b>	<b>1,135,506,570</b>	<b>65,986,067</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>				
<b>Total national government revenue</b>	<b>1,242,417,269</b>	<b>63,787,157</b>	<b>1,135,506,568</b>	<b>65,986,067</b>
Departmental revenue received but not yet paid to the National Revenue Fund		81,613	3,309,018	581,388
Revenue collected on behalf of the Provincial Authorities		2	49	1
Revenue collected on behalf of the Road Accident Fund		2,357,515	33,630,453	2,697,696
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	17,826,762	1,296,691
<b>Total net revenue</b>		<b>67,312,999</b>	<b>1,190,272,848</b>	<b>70,561,842</b>
Cash balance National Revenue Fund		159,141	115,847	196,281
Provincial revenue collected by SARS and transferred by National Treasury		-	(46)	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,685,410)	(32,235,499)	(2,599,831)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,718,671)	(17,567,342)	(1,357,310)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	111,591	8,716
<b>Revenue collected according to Table 4</b>		<b>63,071,569</b>	<b>1,140,697,399</b>	<b>66,809,698</b>

1) Employee Tax Incentive Claims for more details see Data Report

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the Botswana, Lesotho, Namibia, Swaziland

4,5) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types

6) Payments in terms of Customs Union agreements

7) For more detail see Table 5

8) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database