

Table 1 Revenue

R thousand	2017/18			2016/17		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income and profits</b>	<b>739,152,580</b>	<b>39,182,918</b>	<b>78,904,482</b>	<b>664,526,446</b>	<b>37,534,831</b>	<b>73,666,593</b>
Tax on Persons and Individuals 1)	482,085,864	34,616,343	69,867,711	424,545,241	31,590,955	64,910,379
Provisional tax, assessment payments and penalties	47,497,886	855,502	1,540,579	41,359,398	823,848	1,555,674
Employees tax	462,863,879	35,214,017	70,772,138	410,806,889	31,888,652	65,592,710
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(794,184)	(1,146,875)	(4,595,099)	(286,164)	(559,048)
ETI credit - Refunds	(71,085)	(16,447)	(26,926)	(61,110)	(2,656)	(4,426)
PIT Refunds	(22,581,079)	(642,544)	(1,271,206)	(22,964,837)	(832,724)	(1,674,529)
Tax on corporate income						
Companies	218,691,794	1,039,298	2,339,873	204,431,763	1,287,839	2,444,063
Secondary tax on companies	-	24,947	48,073	422,871	41,799	73,129
Withholding tax on dividends	34,236,915	3,227,813	6,093,474	30,707,020	4,417,494	5,807,019
Withholding tax on Interest	479,844	27,774	84,823	445,770	41,399	75,856
Other						
Interest on overdue income tax	3,654,675	246,649	470,255	3,974,356	155,319	356,104
Small business tax amnesty	3,488	95	273	(575)	26	43
<b>Taxes on payroll and workforce</b>	<b>16,641,456</b>	<b>1,263,217</b>	<b>2,262,699</b>	<b>15,314,761</b>	<b>984,881</b>	<b>2,122,701</b>
Skills development levy	16,641,456	1,263,217	2,262,699	15,314,761	984,881	2,122,701
<b>Taxes on property</b>	<b>16,508,742</b>	<b>1,284,085</b>	<b>2,558,176</b>	<b>15,661,246</b>	<b>1,323,451</b>	<b>2,551,003</b>
Estate, inheritance and gift taxes						
Donations tax	189,699	43,890	80,805	280,264	10,231	19,841
Estate duty	2,121,479	129,656	286,462	1,619,492	138,945	234,001
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	366,741	855,643	5,553,233	414,304	902,314
Transfer duties	8,422,808	743,797	1,335,266	8,208,257	759,971	1,394,846
<b>Taxes on goods and services</b>	<b>439,538,710</b>	<b>29,132,905</b>	<b>60,086,108</b>	<b>402,463,950</b>	<b>28,633,916</b>	<b>53,606,326</b>
Value added tax (VAT)	312,750,481	20,484,870	40,590,870	289,166,722	20,837,059	36,010,135
Domestic VAT	344,823,321	27,526,395	55,028,075	321,475,499	25,285,974	51,162,132
Import VAT	162,304,155	11,715,827	15,661,034	149,265,484	11,964,950	17,248,161
Refunds	(194,376,995)	(18,757,352)	(30,098,239)	(181,574,261)	(16,413,865)	(32,400,158)
Turnover tax for small businesses	24,809	232	397	23,339	207	333
Specific excise duties						
Beer	12,731,060	1,125,744	1,663,169	11,713,340	964,787	1,476,129
Sorghum beer and sorghum flour	4,164	194	324	4,126	139	499
Wine and other fermented beverages	3,026,527	259,770	525,096	3,163,411	202,187	396,531
Spirits	5,942,178	476,140	1,138,955	5,853,935	350,580	910,933
Cigarettes and cigarette tobacco	15,038,890	156,175	2,498,373	12,120,468	369,912	2,961,682
Pipe tobacco and cigars	664,319	11,265	96,385	518,718	24,608	121,909
Petroleum products 2)	1,032,882	72,261	140,242	871,084	77,136	153,593
Revenue from neighbouring countries 3)	1,430,744	-	1,699	1,528,745	-	14,521
Ad valorem excise duties	3,639,601	1,568	871,783	3,396,164	13,485	751,725
General fuel levy	70,901,795	5,623,786	10,626,835	62,778,834	4,951,534	9,059,477
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	93,594	186,005	1,003,904	83,004	181,694
Plastic bag levy	222,642	484	898	231,875	367	687
Electricity levy	8,641,675	684,161	1,396,048	8,457,668	688,018	1,391,330
Incandescent light bulb levy	90,783	4,794	7,223	70,206	1,610	3,199
CO <sub>2</sub> tax - motor vehicle emissions	1,661,033	68,693	218,946	1,208,521	56,784	158,919
Tyre levy	350,000	46,804	100,491	77,242	-	-
International Oil Pollution Compensation Fund	1,145	3,019	3,019	803	803	803
Other						
Universal Service Fund	233,070	19,351	19,351	274,842	11,695	12,228
<b>Taxes on international trade and transactions</b>	<b>53,647,268</b>	<b>3,869,873</b>	<b>5,417,679</b>	<b>46,102,497</b>	<b>3,587,901</b>	<b>5,575,216</b>
Import duties						
Customs duties	46,827,676	3,413,443	4,839,163	40,371,656	3,286,682	5,102,799
Specific excise duties on imports	5,779,833	385,326	431,595	5,207,427	258,829	374,483
Other						
Miscellaneous customs and excise receipts 4)	893,076	70,886	135,536	405,915	40,024	82,794
Diamond export duties	146,683	218	11,385	117,500	2,365	15,140
<b>Other taxes</b>	<b>(572)</b>	<b>-</b>	<b>11</b>	<b>(125)</b>	<b>288</b>	<b>294</b>
Stamp duties and fees	(572)	-	11	(125)	288	294
<b>Unallocated tax revenue</b>	<b>-</b>	<b>104</b>	<b>710</b>	<b>12,213</b>	<b>217</b>	<b>292</b>
<b>Total tax revenue (gross)</b>	<b>1,265,488,182</b>	<b>74,733,103</b>	<b>149,229,865</b>	<b>1,144,080,987</b>	<b>72,065,485</b>	<b>137,522,424</b>
<b>Less: SACU payments</b>	<b>(55,950,873)</b>	<b>-</b>	<b>(13,998,218)</b>	<b>(39,448,348)</b>	<b>-</b>	<b>(9,862,087)</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,209,537,309</b>	<b>74,733,103</b>	<b>135,231,647</b>	<b>1,104,632,639</b>	<b>72,065,485</b>	<b>127,660,337</b>
<b>Departmental revenue</b>	<b>32,879,960</b>	<b>2,010,289</b>	<b>5,298,902</b>	<b>30,873,931</b>	<b>1,938,892</b>	<b>12,330,107</b>
Non-tax receipts	5,200	578	639	4,845	355	592
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,088	8,149	50,503	4,129	8,147
Administrative fees	1,287,097	22,013	39,414	262,565	18,011	36,494
Other sales	739,097	42,154	77,959	1,155,560	54,264	99,948
Selling of scrap or waste and other used current goods	20,342	202	544	48,985	17,790	18,483
Transfers received	541,236	122	122	365,210	72	290
Fines penalties and forfeits	1,174,662	20,099	34,511	664,719	9,973	33,806
Interest, dividends and rent on land						
Interest	3,887,779	220,355	1,673,654	3,976,805	261,118	898,282
Dividends	966,731	-	20,000	1,257,720	-	-
Rent on land	6,835,335	9,480	12,417	5,948,022	6,464	36,473
Of which:						
Mineral and petroleum royalties	6,808,234	(3,198)	(1,785)	5,913,366	1,323	29,906
Sales of capital assets	83,742	1,182	3,754	145,067	7,241	17,986
Financial transactions in assets and liabilities	17,282,724	1,690,016	3,427,739	16,993,931	1,559,476	11,179,606
National Revenue Fund Receipts 6)	14,578,000	1,667,619	3,380,567	14,240,651	1,497,617	10,233,399
<b>Total national government revenue</b>	<b>1,242,417,269</b>	<b>76,743,392</b>	<b>140,530,549</b>	<b>1,135,506,570</b>	<b>74,004,376</b>	<b>139,990,443</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>76,743,392</b>	<b>140,530,549</b>	<b>1,135,506,568</b>	<b>74,004,376</b>	<b>139,990,443</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(115,007)	(33,394)	3,309,018	455,698	1,037,086
Revenue collected on behalf of the Provincial Authorities		1	3	49	-	1
Revenue collected on behalf of the Road Accident Fund		2,958,350	5,315,865	33,630,453	2,834,424	5,532,120
Revenue collected on behalf of the Unemployment Insurance Fund		1,616,132	2,702,844	17,826,762	1,332,957	2,629,648
<b>Total net revenue</b>		<b>81,202,868</b>	<b>148,515,867</b>	<b>1,190,272,848</b>	<b>78,627,456</b>	<b>149,189,298</b>
Cash balance National Revenue Fund		(148,150)	10,991	115,847	(108,729)	87,552
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(46)	-	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,357,514)	(5,042,924)	(32,235,499)	(2,697,696)	(5,297,527)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,086,712)	(2,805,383)	(17,567,342)	(1,407,536)	(2,764,846)
Recovery of criminal assets added as part of cash revenue in Table 4		1,514	5,024	111,591	7,260	15,976
<b>Revenue collected according to Table 4</b>		<b>77,612,006</b>	<b>140,683,575</b>	<b>1,140,697,399</b>	<b>74,420,755</b>	<b>141,230,453</b>

1) Breakdown on Employee Tax Incentive Claims

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

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

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

5) Payments in terms of Customs Union agreements

6) For more detail see Table 5

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