

Table 1 Revenue

R thousand	2017/18			2016/17		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
<b>Taxes on income and profits</b>	<b>739,152,580</b>	<b>87,298,008</b>	<b>166,202,490</b>	<b>664,526,446</b>	<b>82,817,455</b>	<b>156,484,048</b>
Tax on Persons and Individuals	482,085,864	34,233,861	104,101,572	424,545,241	32,135,160	97,045,539
Provisional tax, assessment payments and penalties	47,497,886	891,458	2,432,037	41,359,398	790,777	2,346,451
Employees tax	462,863,879	34,424,704	105,196,842	410,806,889	32,183,346	97,776,056
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(488,091)	(1,634,966)	(4,595,099)	(281,241)	(840,289)
ETI credit - Refunds	(71,085)	(9,841)	(36,767)	(61,110)	(5,710)	(10,136)
PIT Refunds	(22,581,079)	(584,368)	(1,855,574)	(22,964,837)	(552,013)	(2,226,542)
Tax on corporate income						
Companies	218,691,794	51,438,910	53,778,783	204,431,763	48,997,672	51,441,735
Secondary tax on companies	-	6,154	54,227	422,871	13,181	86,310
Withholding tax on dividends	34,236,915	1,080,584	7,174,058	30,707,020	1,296,832	7,103,852
Withholding tax on Interest	479,844	73,924	158,746	445,770	29,340	105,196
Other						
Interest on overdue income tax	3,654,675	464,550	934,805	3,974,356	345,479	701,583
Small business tax amnesty	3,488	25	298	(575)	(209)	(166)
<b>Taxes on payroll and workforce</b>	<b>16,641,456</b>	<b>1,433,737</b>	<b>3,696,436</b>	<b>15,314,761</b>	<b>1,234,908</b>	<b>3,357,609</b>
Skills development levy	16,641,456	1,433,737	3,696,436	15,314,761	1,234,908	3,357,609
<b>Taxes on property</b>	<b>16,508,742</b>	<b>1,698,676</b>	<b>4,256,852</b>	<b>15,661,246</b>	<b>1,268,808</b>	<b>3,819,810</b>
Estate, inheritance and gift taxes						
Donations tax	189,699	13,203	94,007	280,264	74,527	94,369
Estate duty	2,121,479	561,674	848,136	1,619,492	77,975	311,975
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	373,851	1,229,494	5,553,233	392,391	1,294,706
Transfer duties	8,422,808	749,948	2,085,215	8,208,257	723,914	2,118,760
<b>Taxes on goods and services</b>	<b>439,538,710</b>	<b>31,659,516</b>	<b>91,745,624</b>	<b>402,463,950</b>	<b>30,052,783</b>	<b>83,659,109</b>
Value added tax (VAT)	312,750,481	22,631,723	63,222,593	289,166,722	21,183,812	57,193,947
Domestic VAT	344,823,321	25,619,426	80,647,502	321,475,499	24,535,695	75,697,827
Import VAT	162,304,155	13,005,673	28,666,707	149,265,484	12,159,659	29,407,820
Refunds	(194,376,995)	(15,993,376)	(46,091,615)	(181,574,261)	(15,511,541)	(47,911,699)
Turnover tax for small businesses	24,809	5,814	6,211	23,339	3,903	4,235
Specific excise duties						
Beer	12,731,060	990,508	2,653,678	11,713,340	939,307	2,415,435
Sorghum beer and sorghum flour	4,164	196	520	4,126	306	805
Wine and other fermented beverages	3,026,527	277,832	802,928	3,163,411	213,722	610,253
Spirits	5,942,178	661,741	1,800,696	5,853,935	594,480	1,505,413
Cigarettes and cigarette tobacco	15,038,890	312,692	2,811,065	12,120,468	546,074	3,507,756
Pipe tobacco and cigars	664,319	13,558	109,944	518,718	23,012	144,921
Petroleum products	1,032,882	66,740	206,982	871,084	70,095	223,688
Revenue from neighbouring countries	1,430,744	-	1,699	1,528,745	232,278	246,799
Ad valorem excise duties	3,639,601	1,128	872,911	3,396,164	18	751,742
General fuel levy	70,901,795	5,685,117	16,311,952	62,778,834	5,330,935	14,390,412
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	80,260	266,265	1,003,904	74,547	256,241
Plastic bag levy	222,642	58,693	59,591	231,875	51,766	52,453
Electricity levy	8,641,675	752,107	2,148,155	8,457,668	726,280	2,117,611
Incandescent light bulb levy	90,783	5,084	12,306	70,206	3,069	6,268
CO <sub>2</sub> tax - motor vehicle emissions	1,661,033	68,161	287,107	1,208,521	59,165	218,084
Tyre levy	350,000	48,067	148,558	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	94	19,444	274,842	15	12,243
<b>Taxes on international trade and transactions</b>	<b>53,647,268</b>	<b>3,890,931</b>	<b>9,308,611</b>	<b>46,102,497</b>	<b>4,018,768</b>	<b>9,593,984</b>
Import duties						
Customs duties	46,827,676	3,256,510	8,095,672	40,371,656	3,499,786	8,602,585
Specific excise duties on imports	5,779,833	446,150	877,745	5,207,427	432,004	806,487
Other						
Miscellaneous customs and excise receipts	893,076	188,272	323,808	405,915	85,696	168,490
Diamond export duties	146,683	-	11,385	117,500	1,282	16,422
<b>Other taxes</b>	<b>(572)</b>	<b>-</b>	<b>11</b>	<b>(125)</b>	<b>2</b>	<b>296</b>
Stamp duties and fees	(572)	-	11	(125)	2	296
<b>Unallocated tax revenue</b>	<b>-</b>	<b>204,764</b>	<b>205,474</b>	<b>12,213</b>	<b>(128)</b>	<b>164</b>
<b>Total tax revenue (gross)</b>	<b>1,265,488,182</b>	<b>126,185,632</b>	<b>275,415,498</b>	<b>1,144,080,987</b>	<b>119,392,596</b>	<b>256,915,020</b>
Less: SACU payments	(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>126,185,632</b>	<b>261,417,280</b>	<b>1,104,632,639</b>	<b>119,392,596</b>	<b>247,052,933</b>
<b>Departmental revenue</b>	<b>32,879,960</b>	<b>5,072,320</b>	<b>10,371,221</b>	<b>30,873,931</b>	<b>3,615,624</b>	<b>15,945,731</b>
Non-tax receipts	5,200	148	787	4,845	77	669
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,023	12,172	50,503	4,285	12,432
Administrative fees	1,287,097	41,103	80,517	262,565	36,422	72,916
Other sales	739,097	39,251	117,210	1,155,560	56,473	156,421
Selling of scrap or waste and other used current goods	20,342	170	714	48,985	(6,206)	12,277
Transfers received	541,236	690	812	365,210	90,584	90,874
Fines penalties and forfeits	1,174,662	23,673	58,183	664,719	110,864	144,670
Interest, dividends and rent on land						
Interest	3,887,779	169,011	1,842,666	3,976,805	149,762	1,048,044
Dividends	966,731	33	20,033	1,257,720	32	32
Rent on land	6,835,335	3,215,916	3,228,332	5,948,022	2,104,685	2,141,158
Of which:						
Mineral and petroleum royalties	6,808,234	3,213,915	3,212,130	5,913,366	2,102,168	2,132,073
Sales of capital assets	83,742	509	4,263	145,067	5,742	23,728
Financial transactions in assets and liabilities	17,282,724	1,577,793	5,005,533	16,993,931	1,062,905	12,242,511
National Revenue Fund Receipts	14,578,000	1,470,498	4,851,065	14,240,651	941,553	11,174,952
<b>Total national government revenue</b>	<b>1,242,417,269</b>	<b>131,257,952</b>	<b>271,788,501</b>	<b>1,135,506,570</b>	<b>123,008,221</b>	<b>262,998,664</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>131,257,952</b>	<b>271,788,501</b>	<b>1,135,506,568</b>	<b>123,008,221</b>	<b>262,998,664</b>
Departmental revenue received but not yet paid to the National Revenue Fund		273,397	240,003	3,309,018	(166,265)	870,821
Revenue collected on behalf of the Provincial Authorities		1	4	49	1	1
Revenue collected on behalf of the Road Accident Fund		3,023,938	8,339,803	33,630,453	2,405,135	7,937,255
Revenue collected on behalf of the Unemployment Insurance Fund		1,552,605	4,255,449	17,826,762	1,528,998	4,158,646
<b>Total net revenue</b>		<b>136,107,893</b>	<b>284,623,760</b>	<b>1,190,272,848</b>	<b>126,776,089</b>	<b>275,965,387</b>
Cash balance National Revenue Fund		(2,419)	8,572	115,847	42,743	130,295
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(3)	(46)	-	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,958,350)	(8,001,274)	(32,235,499)	(2,834,424)	(8,131,951)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,616,132)	(4,421,515)	(17,567,342)	(1,459,881)	(4,224,727)
Recovery of criminal assets added as part of cash revenue in Table 4		4,392	9,416	111,591	17,522	33,498
<b>Revenue collected according to Table 4</b>		<b>131,535,381</b>	<b>272,218,956</b>	<b>1,140,697,399</b>	<b>122,542,049</b>	<b>263,772,502</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