

Table 1 Revenue

R thousand	2017/18					
	Budget estimate	April	May	June	July	Year to date
Taxes on income and profits	739,152,580	39,721,563	39,182,918	87,298,008	34,784,516	200,987,006
Tax on Persons and Individuals 1)	482,085,864	35,251,368	34,616,343	34,233,861	31,542,857	135,644,429
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	891,458	1,021,695	3,453,732
Employees tax	462,863,879	35,558,122	35,214,017	34,424,704	35,694,296	140,891,138
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(488,091)	(36,464)	(1,671,430)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(9,841)	(26,368)	(63,135)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(584,368)	(5,110,303)	(6,965,877)
Tax on corporate income						
Companies	218,691,794	1,300,576	1,039,298	51,438,910	1,277,736	55,056,519
Secondary tax on companies	-	23,126	24,947	6,154	3,445	57,672
Withholding tax on dividends	34,236,915	2,865,661	3,227,813	1,080,584	1,751,723	8,925,781
Withholding tax on Interest	479,844	57,049	27,774	73,924	38,699	197,445
Other						
Interest on overdue income tax	3,654,675	223,606	246,649	464,550	169,641	1,104,446
Small business tax amnesty	3,488	178	95	25	415	713
Taxes on payroll and workforce	16,641,456	999,482	1,263,217	1,433,737	966,770	4,663,205
Skills development levy	16,641,456	999,482	1,263,217	1,433,737	966,770	4,663,205
Taxes on property	16,508,742	1,274,091	1,284,085	1,698,676	1,280,695	5,537,547
Estate, inheritance and gift taxes						
Donations tax	189,699	36,914	43,890	13,203	26,123	120,130
Estate duty	2,121,479	156,806	129,656	561,674	182,291	1,030,428
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	488,902	366,741	373,851	468,321	1,697,815
Transfer duties	8,422,808	591,469	743,797	749,948	603,959	2,689,174
Taxes on goods and services	439,538,710	30,953,203	29,132,905	31,659,516	34,595,134	126,340,758
Value added tax (VAT)	312,750,481	20,106,000	20,484,870	22,631,723	23,971,408	87,194,002
Domestic VAT	344,823,321	27,501,680	27,526,395	25,619,426	28,540,594	109,188,096
Import VAT	162,304,155	3,945,206	11,715,827	13,005,673	12,341,741	41,008,447
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(15,993,376)	(16,910,926)	(63,002,542)
Turnover tax for small businesses	24,809	165	232	5,814	42	6,253
Specific excise duties						
Beer	12,731,060	537,426	1,125,744	990,508	1,175,318	3,828,995
Sorghum beer and sorghum flour	4,164	130	194	196	532	1,052
Wine and other fermented beverages	3,026,527	265,326	259,770	277,832	293,328	1,096,256
Spirits	5,942,178	662,815	476,140	661,741	477,911	2,278,607
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	312,692	612,358	3,423,423
Pipe tobacco and cigars	664,319	85,121	11,265	13,558	33,342	143,286
Petroleum products 2)	1,032,882	67,980	72,261	66,740	61,135	268,117
Revenue from neighbouring countries 3)	1,430,744	1,699	-	-	421,378	423,076
Ad valorem excise duties	3,639,601	870,215	1,568	1,128	934,580	1,807,490
General fuel levy	70,901,795	5,003,049	5,623,786	5,685,117	5,497,671	21,809,623
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	92,411	93,594	80,260	98,812	365,077
Plastic bag levy	222,642	414	484	58,693	437	60,028
Electricity levy	8,641,675	711,886	684,161	752,107	729,514	2,877,669
Incandescent light bulb levy	90,783	2,429	4,794	5,084	6,784	19,091
CO ₂ tax - motor vehicle emissions	1,661,033	150,253	68,693	68,161	180,408	467,515
Tyre levy	350,000	53,687	46,804	48,067	100,035	248,593
International Oil Pollution Compensation Fund	1,145	-	3,019	-	-	3,019
Other						
Universal Service Fund	233,070	-	19,351	94	139	19,584
Taxes on international trade and transactions	53,647,268	1,547,806	3,869,873	3,890,931	3,678,359	12,986,970
Import duties						
Customs duties	46,827,676	1,425,719	3,413,443	3,256,510	3,471,433	11,567,105
Specific excise duties on imports	5,779,833	46,269	385,326	446,150	346,631	1,224,377
Other						
Miscellaneous customs and excise receipts 4)	893,076	64,650	70,886	188,272	(139,705)	184,103
Diamond export duties	146,683	11,168	218	-	-	11,385
Other taxes	(572)	11	-	-	1	12
Stamp duties and fees	(572)	11	-	-	1	12
Unallocated tax revenue 4)	-	606	104	204,764	(204,012)	1,462
Total tax revenue (gross)	1,265,488,182	74,496,763	74,733,103	126,185,632	75,101,463	350,516,960
Less: SACU payments 5)	(55,950,873)	(13,998,218)	-	-	(13,977,099)	(27,975,317)
Total tax revenue (net of SACU payments)	1,209,537,309	60,498,545	74,733,103	126,185,632	61,124,364	322,541,643
Departmental revenue 8)	32,879,960	3,340,339	2,063,724	5,118,000	1,561,275	12,083,339
Non-tax receipts	5,200	61	578	148	195	982
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,061	4,088	4,023	4,271	16,443
Administrative fees	1,287,097	19,749	25,290	43,954	20,045	109,038
Other sales	739,097	64,768	65,311	62,072	87,626	279,777
Selling of scrap or waste and other used current goods	20,342	438	435	370	15,353	16,597
Transfers received	541,236	-	122	690	5,043	5,855
Fines penalties and forfeits	1,174,662	15,526	22,887	27,025	143,689	209,126
Interest, dividends and rent on land						
Interest	3,887,779	1,453,443	220,491	169,093	(656,492)	1,186,535
Dividends	966,731	20,000	-	33	22	20,055
Rent on land	6,835,335	2,937	9,480	3,215,916	70,900	3,299,233
Of which:						
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	3,213,915	68,844	3,280,974
Sales of capital assets	83,742	8,978	9,942	2,771	13,414	35,105
Financial transactions in assets and liabilities	17,282,724	1,750,379	1,705,100	1,591,905	1,857,209	6,904,593
National Revenue Fund Receipts 6)	14,578,000	1,712,948	1,667,619	1,470,498	956,601	5,807,666
Total national government revenue 7)	1,242,417,269	63,838,884	76,796,827	131,303,632	62,685,639	334,624,982
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	63,838,884	76,796,827	131,303,632	62,685,639	334,624,982
Departmental revenue received but not yet paid to the National Revenue Fund		29,886	(168,442)	227,717	834,870	924,030
Revenue collected on behalf of the Provincial Authorities		2	1	1	-	4
Revenue collected on behalf of the Road Accident Fund		2,357,515	2,958,350	3,023,938	2,954,489	11,294,292
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	1,616,132	1,552,605	1,483,274	5,738,723
Total net revenue		67,312,999	81,202,868	136,107,893	67,958,272	352,582,032
Cash balance National Revenue Fund		159,141	(148,150)	(2,419)	(17,465)	(8,893)
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(3)	(1)	(4)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,685,410)	(2,357,514)	(2,958,350)	(3,023,938)	(11,025,212)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,718,671)	(1,086,712)	(1,616,132)	(1,552,605)	(5,974,120)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	1,514	4,392	12,050	21,466
Revenue collected according to Table 4		63,071,569	77,612,006	131,535,381	63,376,313	335,595,269

1) Breakdown on Employee Tax Incentive Claims (ETI)

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 South African Revenue Services (SARS) in respect of taxation that could not be allocated to specific revenue types

5) Payments in terms of Southern African Customs Union (SACU) 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

8) Departmental Revenue figures have been adjusted for the months of April, May and June to include South African Police Service