

Table 1 Revenue

R thousand	2017/18			2016/17		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income and profits	739,152,580	62,994,979	263,981,984	664,526,446	59,556,965	247,564,709
Tax on Persons and Individuals	482,085,864	41,414,093	177,058,522	424,545,241	38,721,508	163,969,516
Provisional tax, assessment payments and penalties	47,497,886	10,095,566	13,549,298	41,359,398	8,999,267	12,072,274
Employees tax	462,863,879	35,734,610	176,625,748	410,806,889	32,345,193	162,802,137
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(287,265)	(1,958,695)	(4,595,099)	(321,897)	(1,442,562)
ETI credit - Refunds	(71,085)	(21,306)	(84,441)	(61,110)	(3,752)	(16,479)
PIT Refunds	(22,581,079)	(4,107,511)	(11,073,388)	(22,964,837)	(2,297,302)	(9,445,853)
Tax on corporate income						
Companies	218,691,794	19,840,341	74,896,860	204,431,763	18,981,269	71,752,891
Secondary tax on companies	-	4,206	61,879	422,871	92,758	229,273
Withholding tax on dividends	34,236,915	1,415,233	10,341,014	30,707,020	1,552,943	10,371,873
Withholding tax on Interest	479,844	24,518	221,963	445,770	31,305	177,711
Other						
Interest on overdue income tax	3,654,675	296,367	1,400,813	3,974,356	177,695	1,064,086
Small business tax amnesty	3,488	220	933	(575)	(513)	(641)
Taxes on payroll and workforce	16,641,456	1,420,091	6,083,297	15,314,761	1,270,544	5,891,626
Skills development levy	16,641,456	1,420,091	6,083,297	15,314,761	1,270,544	5,891,626
Taxes on property	16,508,742	1,226,748	6,764,295	15,661,246	1,179,763	6,276,720
Estate, inheritance and gift taxes						
Donations tax	189,699	17,977	138,107	280,264	9,398	111,235
Estate duty	2,121,479	132,351	1,162,779	1,619,492	102,891	517,561
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	407,072	2,104,888	5,553,233	395,905	2,194,680
Transfer duties	8,422,808	669,348	3,358,522	8,208,257	671,569	3,453,244
Taxes on goods and services	439,538,710	32,535,103	158,875,860	402,463,950	32,056,817	149,270,146
Value added tax (VAT)	312,750,481	23,509,344	110,703,345	289,166,722	23,696,993	104,824,347
Domestic VAT	344,823,321	26,981,962	136,170,058	321,475,499	25,161,215	127,600,510
Import VAT	162,304,155	12,317,523	53,325,971	149,265,484	12,402,583	54,072,956
Refunds	(194,376,995)	(15,790,142)	(78,792,683)	(181,574,261)	(13,866,806)	(76,849,118)
Turnover tax for small businesses	24,809	5,820	12,073	23,339	5,754	10,071
Specific excise duties						
Beer	12,731,060	1,002,482	4,831,477	11,713,340	912,742	4,259,801
Sorghum beer and sorghum flour	4,164	349	1,401	4,126	289	1,509
Wine and other fermented beverages	3,026,527	22,158	1,118,414	3,163,411	15,668	890,774
Spirits	5,942,178	186,757	2,465,364	5,853,935	181,107	2,090,919
Cigarettes and cigarette tobacco	15,038,890	698,677	4,122,100	12,120,468	851,943	4,968,882
Pipe tobacco and cigars	664,319	30,874	174,160	518,718	41,582	211,261
Petroleum products	1,032,882	67,416	335,533	871,084	66,533	365,278
Revenue from neighbouring countries	1,430,744	-	423,076	1,528,745	42,099	400,034
Ad valorem excise duties	3,639,601	418	1,807,909	3,396,164	16,341	1,587,294
General fuel levy	70,901,795	6,074,227	27,883,851	62,778,834	5,288,765	25,078,234
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	83,959	449,035	1,003,904	75,348	400,967
Plastic bag levy	222,642	491	60,519	231,875	259	53,982
Electricity levy	8,641,675	741,423	3,619,092	8,457,668	757,141	3,608,024
Incandescent light bulb levy	90,783	3,583	22,674	70,206	8,561	20,864
CO ₂ tax - motor vehicle emissions	1,661,033	59,032	526,547	1,208,521	52,335	440,890
Tyre levy	350,000	48,063	296,656	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	29	19,613	274,842	43,357	56,213
Taxes on international trade and transactions	53,647,268	3,866,754	16,853,724	46,102,497	3,931,644	17,365,629
Import duties						
Customs duties	46,827,676	3,321,300	14,888,405	40,371,656	3,515,799	15,615,354
Specific excise duties on imports	5,779,833	353,719	1,578,095	5,207,427	368,526	1,619,056
Other						
Miscellaneous customs and excise receipts	893,076	191,422	375,525	405,915	46,081	113,446
Diamond export duties	146,683	314	11,699	117,500	1,238	17,772
Other taxes	(572)	-	12	(125)	405	(722)
Stamp duties and fees	(572)	-	12	(125)	405	(722)
Unallocated tax revenue	4)	(705)	757	12,213	54	301
Total tax revenue (gross)	1,265,488,182	102,042,970	452,559,930	1,144,080,987	97,996,193	426,368,408
Less: SACU payments	(55,950,873)	-	(27,975,317)	(39,448,348)	-	(19,724,174)
Total tax revenue (net of SACU payments)	1,209,537,309	102,042,970	424,584,613	1,104,632,639	97,996,193	406,644,234
Departmental revenue	32,879,960	3,124,587	15,207,928	30,873,931	1,352,702	18,826,915
Non-tax receipts	5,200	410	1,391	4,845	279	1,368
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,127	20,570	50,503	4,026	20,580
Administrative fees	1,287,097	19,360	128,399	262,565	23,919	112,890
Other sales	739,097	136,139	415,916	1,155,560	237,306	452,018
Selling of scrap or waste and other used current goods	20,342	2,966	19,563	48,985	333	5,910
Transfers received	541,236	-	5,855	365,210	2,185	93,198
Fines penalties and forfeits	1,174,662	24,348	233,476	664,719	21,623	201,496
Interest, dividends and rent on land						
Interest	3,887,779	287,414	1,473,949	3,976,805	228,371	1,411,002
Dividends	966,731	601,968	622,023	1,257,720	-	559,057
Rent on land	6,835,335	192,201	3,491,434	5,948,022	66,309	2,205,225
Of which:						
Mineral and petroleum royalties	6,808,234	189,912	3,470,886	5,913,366	64,936	2,191,340
Sales of capital assets	83,742	23,982	59,087	145,067	41,296	77,165
Financial transactions in assets and liabilities	17,282,724	1,831,672	8,736,265	16,993,931	727,056	13,687,008
Of which:						
National Revenue Fund (NRF) Receipts	14,578,000	1,755,695	7,563,361	14,240,651	614,418	12,431,696
Total national government revenue	1,242,417,269	105,167,557	439,792,541	1,135,506,570	99,348,895	425,471,149
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	105,167,557	439,792,541	1,135,506,568	99,348,895	425,471,149
Departmental revenue received but not yet paid to NRF		(472,379)	451,649	3,309,018	462,828	1,701,707
Revenue collected on behalf of the Provincial Authorities		-	4	49	-	2
Revenue collected on behalf of the Road Accident Fund (RAF)		3,047,123	14,341,415	33,630,453	2,937,466	13,640,168
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,564,210	7,302,933	17,826,762	1,569,961	7,112,240
Total net revenue		109,306,511	461,888,543	1,190,272,848	104,319,150	447,925,265
Cash balance National Revenue Fund		(21,722)	(30,615)	115,847	(20,935)	100,733
Provincial revenue collected by SARS and transferred by National Treasury		-	(4)	(46)	-	(1)
Direct transfer from National Revenue Fund to the RAF		(2,954,489)	(13,979,701)	(32,235,499)	(2,765,446)	(13,302,532)
Direct transfer from National Revenue Fund to the UIF		(1,483,274)	(7,457,394)	(17,567,342)	(1,561,531)	(7,191,463)
Recovery of criminal assets added as part of cash revenue in Table 4		(522)	20,944	111,591	40,221	76,662
Revenue collected according to Table 4		104,846,504	440,441,773	1,140,697,399	100,011,459	427,608,664

1) Breakdown on Employment 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