

Table 1 Revenue

| R thousand | 2017/18 | | | | | | | |
|-------------------------------------------------------------------------------|----------------------|----------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | Budget estimate | April | May | June | July | August | September | Year to date |
| Taxes on income and profits | 739,152,580 | 39,721,563 | 39,182,918 | 87,298,008 | 34,784,516 | 62,994,979 | 58,746,697 | 322,728,681 |
| Tax on Persons and Individuals 1) | 482,085,864 | 35,251,368 | 34,616,343 | 34,233,861 | 31,542,857 | 41,414,093 | 35,977,268 | 213,035,790 |
| Provisional tax, assessment payments and penalties | 47,497,886 | 685,077 | 855,502 | 891,458 | 1,021,695 | 10,095,566 | 2,418,273 | 15,967,572 |
| Employees tax | 462,863,879 | 35,558,122 | 35,214,017 | 34,424,704 | 35,694,296 | 35,734,610 | 36,945,075 | 213,570,823 |
| ETI credit - Refunds granted against PAYE payment | (5,623,736) | (352,691) | (794,184) | (488,091) | (36,464) | (287,265) | (321,314) | (2,280,009) |
| ETI credit - Refunds | (71,085) | (10,478) | (16,447) | (9,841) | (26,368) | (21,306) | (17,275) | (101,716) |
| PIT Refunds | (22,581,079) | (628,662) | (642,544) | (584,368) | (5,110,303) | (4,107,511) | (3,047,491) | (14,120,879) |
| Tax on corporate income | | | | | | | | |
| Companies | 218,691,794 | 1,300,576 | 1,039,298 | 51,438,910 | 1,277,736 | 19,840,341 | 20,626,606 | 95,523,466 |
| Secondary tax on companies | - | 23,126 | 24,947 | 6,154 | 3,445 | 4,206 | 6,007 | 67,886 |
| Withholding tax on dividends | 34,236,915 | 2,865,661 | 3,227,813 | 1,080,584 | 1,751,723 | 1,415,233 | 1,605,740 | 11,946,755 |
| Withholding tax on Interest | 479,844 | 57,049 | 27,774 | 73,924 | 38,699 | 24,518 | 48,104 | 270,068 |
| Other | | | | | | | | |
| Interest on overdue income tax | 3,654,675 | 223,606 | 246,649 | 464,550 | 169,641 | 296,367 | 482,695 | 1,883,508 |
| Small business tax amnesty | 3,488 | 178 | 95 | 25 | 415 | 220 | 276 | 1,209 |
| Taxes on payroll and workforce | 16,641,456 | 999,482 | 1,263,217 | 1,433,737 | 966,770 | 1,420,091 | 1,396,144 | 7,479,441 |
| Skills development levy | 16,641,456 | 999,482 | 1,263,217 | 1,433,737 | 966,770 | 1,420,091 | 1,396,144 | 7,479,441 |
| Taxes on property | 16,508,742 | 1,274,091 | 1,284,085 | 1,698,676 | 1,280,695 | 1,226,748 | 1,133,127 | 7,897,423 |
| Estate, inheritance and gift taxes | | | | | | | | |
| Donations tax | 189,699 | 36,914 | 43,890 | 13,203 | 26,123 | 17,977 | 14,265 | 152,372 |
| Estate duty | 2,121,479 | 156,806 | 129,656 | 561,674 | 182,291 | 132,351 | 139,362 | 1,302,141 |
| Taxes on financial and capital transactions | | | | | | | | |
| Securities transfer tax | 5,774,756 | 488,902 | 366,741 | 373,851 | 468,321 | 407,072 | 413,182 | 2,518,069 |
| Transfer duties | 8,422,808 | 591,469 | 743,797 | 749,948 | 603,959 | 669,348 | 566,318 | 3,924,840 |
| Taxes on goods and services | 439,538,710 | 30,953,203 | 29,132,905 | 31,659,516 | 34,595,134 | 32,535,103 | 35,251,175 | 194,127,036 |
| Value added tax (VAT) | 312,750,481 | 20,106,000 | 20,484,870 | 22,631,723 | 23,971,408 | 23,509,344 | 25,597,698 | 136,301,043 |
| Domestic VAT | 344,823,321 | 27,501,680 | 27,526,395 | 25,619,426 | 28,540,594 | 26,981,962 | 28,477,634 | 164,647,692 |
| Import VAT | 162,304,155 | 3,945,206 | 11,715,827 | 13,005,673 | 12,341,741 | 12,317,523 | 13,494,282 | 66,820,253 |
| Refunds | (194,376,995) | (11,340,887) | (18,757,352) | (15,993,376) | (16,910,926) | (15,790,142) | (16,374,219) | (95,166,902) |
| Turnover tax for small businesses | 24,809 | 165 | 232 | 5,814 | 42 | 5,820 | 826 | 12,900 |
| Specific excise duties | | | | | | | | |
| Beer | 12,731,060 | 537,426 | 1,125,744 | 990,508 | 1,175,318 | 1,002,482 | 1,028,396 | 5,859,873 |
| Sorghum beer and sorghum flour | 4,164 | 130 | 194 | 196 | 532 | 349 | 428 | 1,829 |
| Wine and other fermented beverages | 3,026,527 | 265,326 | 259,770 | 277,832 | 293,328 | 22,158 | 247,207 | 1,365,621 |
| Spirits | 5,942,178 | 662,815 | 476,140 | 661,741 | 477,911 | 186,757 | 407,283 | 2,872,647 |
| Cigarettes and cigarette tobacco | 15,038,890 | 2,342,198 | 156,175 | 312,692 | 612,358 | 698,677 | 733,800 | 4,855,899 |
| Pipe tobacco and cigars | 664,319 | 85,121 | 11,265 | 13,558 | 33,342 | 30,874 | 33,734 | 207,894 |
| Petroleum products | 1,032,882 | 67,980 | 72,261 | 66,740 | 61,135 | 67,416 | 70,490 | 406,024 |
| Revenue from neighbouring countries | 1,430,744 | 1,699 | - | - | 421,378 | - | - | 423,076 |
| Ad valorem excise duties | 3,639,601 | 870,215 | 1,568 | 1,128 | 934,580 | 418 | 28,923 | 1,836,831 |
| General fuel levy | 70,901,795 | 5,003,049 | 5,623,786 | 5,685,117 | 5,497,671 | 6,074,227 | 6,084,438 | 33,968,288 |
| 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 | 83,959 | 87,698 | 536,733 |
| Plastic bag levy | 222,642 | 414 | 484 | 58,693 | 437 | 491 | 58,499 | 119,018 |
| Electricity levy | 8,641,675 | 711,886 | 684,161 | 752,107 | 729,514 | 741,423 | 733,034 | 4,352,126 |
| Incandescent light bulb levy | 90,783 | 2,429 | 4,794 | 5,084 | 6,784 | 5,583 | 5,358 | 28,032 |
| CO ₂ tax - motor vehicle emissions | 1,661,033 | 150,253 | 68,693 | 68,161 | 180,408 | 59,032 | 94,289 | 620,837 |
| Tyre levy | 350,000 | 53,687 | 46,804 | 48,067 | 100,035 | 48,063 | 39,077 | 335,733 |
| International Oil Pollution Compensation Fund | 1,145 | - | 3,019 | - | - | - | - | 3,019 |
| Other | | | | | | | | |
| Universal Service Fund | 233,070 | - | 19,351 | 94 | 139 | 29 | - | 19,613 |
| Taxes on international trade and transactions | 53,647,268 | 1,547,806 | 3,869,873 | 3,890,931 | 3,678,359 | 3,866,754 | 4,391,697 | 21,245,421 |
| Import duties | | | | | | | | |
| Customs duties | 46,827,676 | 1,425,719 | 3,413,443 | 3,256,510 | 3,471,433 | 3,321,300 | 3,860,034 | 18,748,439 |
| Specific excise duties on imports | 5,779,833 | 46,269 | 385,326 | 446,150 | 346,631 | 353,719 | 560,786 | 2,138,881 |
| Other | | | | | | | | |
| Miscellaneous customs and excise receipts | 893,076 | 64,650 | 70,886 | 188,272 | (139,705) | 191,422 | (75,805) | 299,719 |
| Diamond export duties | 146,683 | 11,168 | 218 | - | - | 314 | 46,682 | 58,381 |
| Other taxes | (572) | 11 | - | - | 1 | - | (500) | (488) |
| Stamp duties and fees | (572) | 11 | - | - | 1 | - | (500) | (488) |
| Unallocated tax revenue | 4) | 606 | 104 | 204,764 | (204,012) | (705) | (131) | 626 |
| Total tax revenue (gross) | 1,265,488,182 | 74,496,763 | 74,733,103 | 126,185,632 | 75,101,463 | 102,042,970 | 100,918,209 | 553,478,140 |
| Less: SACU payments | (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 | 102,042,970 | 100,918,209 | 525,502,823 |
| Departmental revenue | 8) | 32,879,960 | 3,340,339 | 2,063,724 | 5,118,000 | 1,561,275 | 3,124,587 | 16,943,464 |
| Non-tax receipts | 5,200 | 61 | 578 | 148 | 195 | 410 | 343 | 1,734 |
| Sales of goods and services other than capital assets | | | | | | | | |
| Sales by market establishments | 56,015 | 4,061 | 4,088 | 4,023 | 4,271 | 4,127 | 4,218 | 24,788 |
| Administrative fees | 1,287,097 | 19,749 | 25,290 | 43,954 | 20,045 | 19,360 | 51,616 | 180,015 |
| Other sales | 739,097 | 64,768 | 65,311 | 62,072 | 87,626 | 136,139 | 62,031 | 477,947 |
| Selling of scrap or waste and other used current goods | 20,342 | 438 | 435 | 370 | 15,353 | 2,966 | (14,970) | 4,593 |
| Transfers received | 541,236 | - | 122 | 690 | 5,043 | - | 909 | 6,764 |
| Fines penalties and forfeits | 1,174,662 | 15,526 | 22,887 | 27,025 | 143,689 | 24,348 | 29,942 | 263,417 |
| Interest, dividends and rent on land | | | | | | | | |
| Interest | 3,887,779 | 1,453,443 | 220,491 | 169,093 | (656,492) | 287,414 | 82,412 | 1,556,361 |
| Dividends | 966,731 | 20,000 | - | 33 | 22 | 601,968 | - | 622,023 |
| Rent on land | 6,835,335 | 2,937 | 9,480 | 3,215,916 | 70,900 | 192,201 | 206,660 | 3,698,093 |
| Of which: | | | | | | | | |
| Mineral and petroleum royalties | 6,808,234 | 1,413 | (3,198) | 3,213,915 | 68,844 | 189,912 | 205,009 | 3,675,894 |
| Sales of capital assets | 83,742 | 8,978 | 9,942 | 2,771 | 13,414 | 23,982 | 33,326 | 92,414 |
| Financial transactions in assets and liabilities | 17,282,724 | 1,750,379 | 1,705,100 | 1,591,905 | 1,857,209 | 1,831,672 | 1,279,049 | 10,015,314 |
| National Revenue Fund Receipts | 14,578,000 | 1,712,948 | 1,667,619 | 1,470,498 | 956,601 | 1,755,695 | 1,227,810 | 8,791,171 |
| Total national government revenue | 7) | 1,242,417,269 | 63,838,884 | 76,796,827 | 131,303,632 | 62,685,639 | 105,167,557 | 542,446,287 |
| 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 | 105,167,557 | 102,653,745 | 542,446,287 |
| Departmental revenue received but not yet paid to the National Revenue Fund | | 29,886 | (168,442) | 227,717 | 834,870 | (472,379) | 202,314 | 653,964 |
| Revenue collected on behalf of the Provincial Authorities | | 2 | 1 | 1 | - | - | 3 | 7 |
| Revenue collected on behalf of the Road Accident Fund | | 2,357,515 | 2,958,350 | 3,023,938 | 2,954,489 | 3,047,123 | 3,192,271 | 17,533,686 |
| Revenue collected on behalf of the Unemployment Insurance Fund | | 1,086,712 | 1,616,132 | 1,552,605 | 1,483,274 | 1,564,210 | 1,554,424 | 8,857,357 |
| Total net revenue | 67,312,999 | 81,202,868 | 136,107,893 | 67,958,272 | 109,306,511 | 107,602,757 | 569,491,300 | |
| Cash balance National Revenue Fund | 159,141 | (148,150) | (2,419) | (17,465) | (21,722) | (2,053,310) | (2,083,925) | |
| Provincial revenue collected by SARS and transferred by National Treasury | - | - | (3) | (1) | - | (1) | (5) | |
| Direct transfer from National Revenue Fund to the Road Accident Fund | (2,685,410) | (2,357,514) | (2,958,350) | (3,023,938) | (2,954,489) | (3,047,123) | (17,026,824) | |
| Direct transfer from National Revenue Fund to the Unemployment Insurance Fund | (1,718,671) | (1,086,712) | (1,616,132) | (1,552,605) | (1,483,274) | (1,564,210) | (9,021,604) | |
| Recovery of criminal assets added as part of cash revenue in Table 4 | 3,510 | 1,514 | 4,392 | 12,050 | (522) | 3,747 | 24,691 | |
| Revenue collected according to Table 4 | | 63,071,569 | 77,612,006 | 131,535,381 | 63,376,313 | 104,846,504 | 100,941,860 | 541,383,633 |

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