

Table 1 Revenue*

R thousand	2017/18								
	Budget estimate	April	May	June	July	August	September	October	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	41,562,843	364,291,523
Tax on Persons and Individuals	482,085,864	35,251,368	34,616,343	34,233,861	31,542,857	41,414,093	35,977,268	35,498,172	248,533,961
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	891,458	1,021,695	10,095,566	2,418,273	1,469,750	17,437,321
Employees tax	462,863,879	35,558,122	35,214,017	34,424,704	35,694,296	35,734,610	36,945,075	37,100,524	250,671,348
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(488,091)	(36,464)	(287,265)	(321,314)	(294,901)	(2,574,911)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(9,841)	(26,368)	(21,306)	(17,275)	(3,099)	(104,815)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(584,368)	(5,110,303)	(4,107,511)	(3,047,491)	(2,774,102)	(16,894,981)
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	1,949,768	97,473,233
Secondary tax on companies	-	23,126	24,947	6,154	3,445	4,206	6,007	4,164	72,049
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	4,007,982	15,954,727
Withholding tax on Interest	479,844	57,049	27,774	73,924	38,699	24,518	48,104	45,981	316,049
Other									
Interest on overdue income tax	3,654,675	223,606	246,649	464,550	169,641	296,367	482,695	56,496	1,940,004
Small business tax amnesty	3,488	178	95	25	415	220	276	281	1,490
Taxes on payroll and workforce	16,641,456	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	1,230,020	8,709,460
Skills development levy	16,641,456	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	1,230,020	8,709,460
Taxes on property	16,508,742	1,274,091	1,284,085	1,698,676	1,280,695	1,226,748	1,133,127	1,281,848	9,179,271
Estate, inheritance and gift taxes									
Donations tax	189,699	36,914	43,890	13,203	26,123	17,977	14,265	50,645	203,017
Estate duty	2,121,479	156,806	129,656	561,674	182,291	132,351	139,362	155,010	1,457,152
Taxes on financial and capital transactions									
Securities transfer tax	5,774,756	488,902	366,741	373,851	468,321	407,072	413,182	420,630	2,938,700
Transfer duties	8,422,808	591,469	743,797	749,948	603,959	669,348	566,318	655,563	4,580,402
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	36,923,849	231,050,885
Value-added tax	312,750,481	20,106,000	20,484,870	22,631,723	23,971,408	23,509,344	25,597,698	25,639,740	161,940,783
Domestic VAT	344,823,321	27,501,680	27,526,395	25,619,426	28,540,594	26,981,962	28,477,634	27,978,562	192,626,254
Import VAT	162,304,155	3,945,206	11,715,827	13,005,673	12,341,741	12,317,523	13,494,282	13,462,910	80,283,163
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(15,993,376)	(16,910,926)	(15,790,142)	(16,374,219)	(15,801,732)	(110,968,635)
Turnover tax for small businesses	24,809	165	232	5,814	42	5,820	826	45	12,945
Specific excise duties									
Beer	12,731,060	537,426	1,125,744	990,508	1,175,318	1,002,482	1,028,396	1,080,908	6,940,780
Sorghum beer and sorghum flour	4,164	130	194	196	532	349	428	391	2,220
Wine and other fermented beverages	3,026,527	265,326	259,770	277,832	293,328	22,158	247,207	330,170	1,695,792
Spirits	5,942,178	662,815	476,140	661,741	477,911	186,757	407,283	215,050	3,087,697
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	312,692	612,358	698,677	733,800	955,076	5,810,976
Pipe tobacco and cigars	664,319	85,121	11,265	13,558	33,342	30,874	33,734	36,550	244,444
Petroleum products	1,032,882	67,980	72,261	66,740	61,135	67,416	70,490	76,715	482,738
Revenue from neighbouring countries	1,430,744	1,699	-	-	421,378	-	-	428,770	851,847
Ad valorem excise duties	3,639,601	870,215	1,568	1,128	934,580	418	28,923	931,485	2,768,316
General fuel levy	70,901,795	5,003,049	5,623,786	5,685,117	5,497,671	6,074,227	6,084,438	6,130,154	40,098,442
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	87,523	624,256
Plastic bag levy	222,642	414	484	58,693	437	491	58,499	455	119,473
Electricity levy	8,641,675	711,886	684,161	752,107	729,514	741,423	733,034	697,741	5,049,867
Incandescent light bulb levy	90,783	2,429	4,794	5,084	6,784	3,583	6,766	5,358	34,798
CO ₂ tax - motor vehicle emissions	1,661,033	150,253	68,693	68,161	180,408	59,032	94,289	211,340	832,176
Tyre levy	350,000	53,687	46,804	48,067	100,035	48,063	39,077	94,481	430,214
International Oil Pollution Compensation Fund	1,145	-	3,019	-	-	-	-	-	3,019
Other									
Universal Service Fund	233,070	-	19,351	94	139	29	-	490	20,103
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	4,993,848	26,239,269
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	4,279,559	23,027,998
Specific excise duties on imports	5,779,833	46,269	385,326	446,150	346,631	353,719	560,786	632,111	2,770,992
Other									
Miscellaneous customs and excise receipts	893,076	64,650	70,886	188,272	(139,705)	191,422	(75,805)	76,199	375,918
Diamond export duties	146,683	11,168	218	-	-	314	46,682	5,979	64,361
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)	(18,349)	(17,723)
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	85,974,059	639,452,198
Less: SACU payments	(55,950,873)	(13,998,218)	-	-	(13,977,099)	-	-	(13,987,718)	(41,963,035)
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	71,986,341	597,489,163
Departmental revenue	32,879,960	3,288,612	2,010,289	5,072,320	1,712,119	3,124,587	1,735,536	2,214,003	19,157,167
Non-tax receipts	5,200	61	578	148	195	410	343	661	2,395
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	4,293	29,081
Administrative fees	1,287,097	17,401	22,013	41,103	28,522	19,360	51,616	17,833	197,849
Other sales	739,097	35,805	42,154	39,251	162,567	136,139	62,031	169,890	647,838
Selling of scrap or waste and other used current goods	20,342	342	202	170	15,882	2,966	(14,970)	2,342	6,935
Transfers received	541,236	-	122	690	5,043	-	909	66	6,830
Fines penalties and forfeits	1,174,662	14,412	20,099	23,673	150,944	24,348	29,942	26,508	289,926
Interest, dividends and rent on land									
Interest	3,887,779	1,453,299	220,355	169,011	(656,130)	287,414	82,412	120,334	1,676,694
Dividends	966,731	20,000	-	33	22	601,968	-	266,854	888,878
Rent on land	6,835,335	2,937	9,480	3,215,916	70,900	192,201	206,660	24,938	3,723,031
Of which:									
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	3,213,915	68,844	189,912	205,009	18,956	3,694,851
Sales of capital assets	83,742	2,572	1,182	509	30,842	23,982	33,326	14,854	107,268
Financial transactions in assets and liabilities	17,282,724	1,737,723	1,690,016	1,577,793	1,899,061	1,831,672	1,279,049	1,565,428	11,580,742
Of which:									
National Revenue Fund Receipts	14,578,000	1,712,948	1,667,619	1,470,498	956,601	1,755,695	1,227,810	1,479,507	10,270,678
Total national government revenue	1,242,417,269	63,787,157	76,743,392	131,257,952	62,836,483	105,167,557	102,653,745	74,200,344	616,646,630
Reconciliation to total net revenue and revenue collected on Table 4									
Total national government revenue	1,242,417,269	63,787,157	76,743,392	131,257,952	62,836,483	105,167,557	102,653,745	74,200,344	616,646,630
Departmental revenue received but not yet paid to NRF		81,613	(115,007)	273,397	684,026	(472,379)	202,314	191,617	845,580
Revenue collected on behalf of the Provincial Authorities		2	1	1	-	-	3	2	8
Revenue collected on behalf of the Road Accident Fund (RAF)		2,357,515	2,958,350	3,023,938	2,954,489	3,047,123	3,192,271	3,203,241	20,736,927
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,086,712	1,616,132	1,552,605	1,483,274	1,564,210	1,554,424	1,446,096	10,303,453
Total net revenue	67,312,999	81,202,868	136,107,893	136,107,893	67,958,272	109,306,511	107,602,757	79,041,301	648,532,601
Cash balance National Revenue Fund	159,141	(148,150)	(2,419)	(17,465)	(21,722)	(2,053,310)	2,114,032	2,114,032	30,107
Provincial revenue collected by SARS and transferred by National Treasury	-	-	(3)	(1)	(1)	-	(1)	(2)	(7)
Direct transfer from National Revenue Fund to the RAF	(2,685,410)	(2,357,514)	(2,958,350)	(3,023,938)	(2,954,489)	(3,047,123)	(3,192,271)	(3,192,271)	(20,219,095)
Direct transfer from National Revenue Fund to the UIF	(1,718,671)	(1,086,712)							