

Table 1 Revenue*

R thousand	2017/18			2016/17		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income and profits	739,152,580	41,562,843	364,291,523	664,526,446	37,370,522	340,759,655
Tax on Persons and Individuals	482,085,864	35,498,172	248,533,961	424,545,241	32,791,458	230,254,062
Provisional tax, assessment payments and penalties	47,497,886	1,469,750	17,437,321	41,359,398	1,050,579	15,393,597
Employees tax	462,863,879	37,100,524	250,671,348	410,806,889	34,451,173	231,254,728
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(294,901)	(2,574,911)	(4,595,099)	(501,132)	(2,295,295)
ETI credit - Refunds	(71,085)	(3,099)	(104,815)	(61,110)	(6,532)	(28,617)
PIT Refunds	(22,581,079)	(2,774,102)	(16,894,981)	(22,964,837)	(2,202,629)	(14,070,350)
Tax on corporate income						
Companies	218,691,794	1,949,768	97,473,233	204,431,763	1,327,842	93,667,289
Secondary tax on companies	-	4,164	72,049	422,871	27,121	283,704
Withholding tax on dividends	34,236,915	4,007,982	15,954,737	30,707,020	2,989,425	14,750,631
Withholding tax on interest	479,844	45,981	316,049	445,770	54,827	262,611
Other						
Interest on overdue income tax	3,654,675	56,496	1,940,004	3,974,356	179,445	1,541,567
Small business tax amnesty	3,488	281	1,490	(575)	403	(210)
Taxes on payroll and workforce	16,641,456	1,230,020	8,709,460	15,314,761	1,116,219	8,254,813
Skills development levy	16,641,456	1,230,020	8,709,460	15,314,761	1,116,219	8,254,813
Taxes on property	16,508,742	1,281,848	9,179,271	15,661,246	1,328,177	8,883,538
Estate, inheritance and gift taxes						
Donations tax	189,699	50,645	203,017	280,264	6,847	126,643
Estate duty	2,121,479	155,010	1,457,152	1,619,492	83,046	719,169
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	420,630	2,938,700	5,553,233	538,360	3,188,151
Transfer duties	8,422,808	655,563	4,580,402	8,208,257	699,924	4,849,575
Taxes on goods and services	439,538,710	36,923,849	231,050,885	402,463,950	36,864,846	220,371,920
Value-added tax	312,750,481	25,639,740	161,940,783	289,166,722	26,854,854	157,007,554
Domestic VAT	344,823,321	27,978,562	192,626,254	321,475,499	27,440,327	182,682,649
Import VAT	162,304,155	13,462,910	80,283,163	149,265,484	12,340,951	79,656,406
Refunds	(194,376,995)	(15,801,732)	(110,968,635)	(181,574,261)	(12,926,424)	(105,331,501)
Turnover tax for small businesses	24,809	45	12,945	23,339	27	10,510
Specific excise duties						
Beer	12,731,060	1,080,908	6,940,780	11,713,340	1,007,614	6,211,872
Sorghum beer and sorghum flour	4,164	391	2,220	4,126	175	2,039
Wine and other fermented beverages	3,026,527	330,170	1,695,792	3,163,411	272,188	1,393,029
Spirits	5,942,178	215,050	3,087,697	5,853,935	291,740	2,746,289
Cigarettes and cigarette tobacco	15,038,890	955,076	5,810,976	12,120,468	747,973	6,727,574
Pipe tobacco and cigars	664,319	36,550	244,444	518,718	35,043	293,115
Petroleum products	1,032,882	76,715	482,738	871,084	74,322	507,015
Revenue from neighbouring countries	1,430,744	428,770	851,847	1,528,745	324,113	724,146
Ad valorem excise duties	3,639,601	931,485	2,768,316	3,396,164	931,879	2,519,866
General fuel levy	70,901,795	6,130,154	40,098,442	62,778,834	5,350,329	35,725,331
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	87,523	624,256	1,003,904	81,664	568,004
Plastic bag levy	222,642	455	119,473	231,875	353	110,695
Electricity levy	8,641,675	697,741	5,049,867	8,457,668	692,050	5,029,477
Incandescent light bulb levy	90,783	6,766	34,798	70,206	4,397	33,437
CO ₂ tax - motor vehicle emissions	1,661,033	211,340	832,176	1,208,521	196,125	704,602
Tyre levy	350,000	94,481	430,214	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	490	20,103	274,842	-	56,560
Taxes on international trade and transactions	53,647,268	4,993,848	26,239,269	46,102,497	4,134,099	25,346,989
Import duties						
Customs duties	46,827,676	4,279,559	23,027,998	40,371,656	3,532,413	22,555,854
Specific excise duties on imports	5,779,833	632,111	2,770,992	5,207,427	546,305	2,591,202
Other						
Miscellaneous customs and excise receipts	893,076	76,199	375,918	405,915	30,934	128,316
Diamond export duties	146,683	5,979	64,361	117,500	24,448	71,617
Other taxes	(572)	-	(488)	(125)	8	(232)
Stamp duties and fees	(572)	-	(488)	(125)	8	(232)
Unallocated tax revenue	4)	(18,349)	(17,723)	12,213	6,205	7,847
Total tax revenue (gross)	1,265,488,182	85,974,059	639,452,198	1,144,080,988	80,820,077	603,624,530
Less: SACU payments	(55,950,873)	(13,987,718)	(41,963,035)	(39,448,348)	(9,862,087)	(29,586,261)
Total tax revenue (net of SACU payments)	1,209,537,309	71,986,341	597,489,163	1,104,632,640	70,957,990	574,038,269
Departmental revenue	32,879,960	2,214,003	19,157,467	33,015,820	1,005,283	20,867,815
Non-tax receipts	5,200	661	2,395	4,862	262	2,043
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,293	29,081	47,241	4,252	29,172
Administrative fees	1,287,097	17,833	197,849	1,337,114	17,739	164,913
Other sales	739,097	169,890	647,838	1,152,532	54,090	560,294
Selling of scrap or waste and other used current goods	20,342	2,342	6,935	48,853	1,920	20,867
Transfers received	541,236	66	6,830	447,606	110,777	203,975
Fines penalties and forfeits	1,174,662	26,508	289,926	419,007	31,584	364,294
Interest, dividends and rent on land						
Interest	3,887,779	120,334	1,676,694	3,982,300	171,669	1,702,844
Dividends	966,731	266,854	888,878	1,257,720	255,671	814,728
Rent on land	6,835,335	24,938	3,723,031	5,948,363	(25,747)	2,304,433
Of which:						
Mineral and petroleum royalties	6,808,234	18,956	3,694,851	5,913,366	(32,965)	2,281,486
Sales of capital assets	83,742	14,854	107,268	148,237	7,524	92,194
Financial transactions in assets and liabilities	17,282,724	1,565,428	11,580,742	18,221,985	375,542	14,608,059
Of which:						
National Revenue Fund Receipts	14,578,000	1,479,507	10,270,678	14,240,651	337,232	13,268,932
Total national government revenue	7)	1,242,417,269	74,200,344	616,646,630	1,137,648,460	71,963,272
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	74,200,344	616,646,630	1,137,648,460	71,963,272	594,906,085
Departmental revenue received but not yet paid to NRF		191,617	845,580	3,309,018	444,691	2,159,684
Revenue collected on behalf of the Provincial Authorities		2	8	49	-	2
Revenue collected on behalf of the Road Accident Fund (RAF)		3,203,241	20,736,927	33,630,453	2,899,687	19,400,627
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,446,096	10,303,453	17,826,762	1,344,570	9,884,384
Total net revenue		79,041,301	648,532,601	1,192,414,738	76,652,219	626,350,780
Cash balance National Revenue Fund		2,114,032	30,107	115,847	23,488	211,553
Provincial revenue collected by SARS and transferred by National Treasury		(2)	(7)	(48)	-	(1)
Direct transfer from National Revenue Fund to the RAF		(3,192,271)	(20,219,095)	(33,544,875)	(2,860,772)	(19,100,770)
Direct transfer from National Revenue Fund to the UIF		(1,554,424)	(10,576,028)	(16,257,970)	(1,434,228)	(10,056,881)
Recovery of criminal assets added as part of cash revenue in Table 4		27,183	51,874	111,594	934	80,551
Revenue collected according to Table 4		76,435,819	617,819,452	1,142,839,286	72,381,641	597,485,232

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

*All payments/refunds are reflected as negative values to be in line with the budget review