

Table 1 Revenue*

R thousand	2017/18										
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date
Taxes on income and profits	710,926,487	39,721,563	39,182,918	87,298,008	34,784,516	62,994,979	58,746,697	41,562,843	37,638,800	103,467,094	505,397,418
Tax on Persons and Individuals	461,262,000	35,251,368	34,616,343	34,233,861	31,542,857	41,414,093	35,977,268	35,498,172	33,811,598	40,167,907	322,513,467
Provisional tax, assessment payments and penalties	46,408,872	685,077	855,502	891,458	1,021,695	10,095,566	2,418,273	1,469,750	1,851,361	1,834,539	21,123,221
Employees tax	445,876,628	35,558,122	35,214,017	34,424,704	35,694,296	35,734,610	36,945,075	37,100,524	35,796,458	40,474,137	326,941,942
ETI credit - Refunds granted against PAYE payment	(4,449,461)	(352,691)	(794,184)	(488,091)	(36,464)	(287,265)	(321,314)	(294,901)	(433,083)	(335,515)	(3,343,509)
ETI credit - Refunds	(198,499)	(10,478)	(16,447)	(9,841)	(26,368)	(21,306)	(17,275)	(3,099)	(12,122)	(49,062)	(165,999)
PIT Refunds	(26,375,540)	(628,662)	(642,544)	(584,368)	(5,110,303)	(4,107,511)	(3,047,491)	(2,774,102)	(3,391,016)	(1,756,191)	(22,042,188)
Tax on corporate income											
Companies	213,905,000	1,300,576	1,039,298	51,438,910	1,277,736	19,840,341	20,626,606	1,949,768	852,343	61,573,344	159,898,920
Secondary tax on companies	-	23,126	24,947	6,154	3,445	4,206	6,007	4,164	81,054	1,827	154,930
Withholding tax on dividends	31,640,000	2,865,661	3,227,813	1,080,584	1,751,723	1,415,233	1,605,740	4,007,982	2,573,674	1,250,106	19,778,517
Withholding tax on Interest	573,525	57,049	27,774	73,924	38,699	24,518	48,104	45,981	58,491	86,688	461,227
Other											
Interest on overdue income tax	3,544,675	223,606	246,649	464,550	169,641	296,367	482,695	56,496	261,407	387,198	2,588,609
Small business tax amnesty	1,288	178	95	25	415	220	276	281	233	24	1,747
Taxes on payroll and workforce	15,770,554	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	1,230,020	1,320,154	1,553,733	11,583,348
Skills development levy	15,770,554	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	1,230,020	1,320,154	1,553,733	11,583,348
Taxes on property	16,215,414	1,274,091	1,284,085	1,698,676	1,280,695	1,226,748	1,133,127	1,281,848	1,456,986	1,200,422	11,836,678
Estate, inheritance and gift taxes											
Donations tax	289,699	36,914	43,890	13,203	26,123	17,977	14,265	50,645	38,949	14,682	256,648
Estate duty	2,301,479	156,806	129,656	561,674	182,291	132,351	139,362	155,010	163,490	145,759	1,766,400
Taxes on financial and capital transactions											
Securities transfer tax	5,464,756	488,902	366,741	373,851	468,321	407,072	413,182	420,630	507,407	642,124	4,088,230
Transfer duties	8,159,480	591,469	743,797	749,948	603,959	669,348	566,318	655,563	747,141	397,857	5,725,400
Taxes on goods and services	424,667,692	30,953,203	29,132,905	31,659,516	34,595,134	32,535,103	35,251,175	36,923,849	35,229,307	39,355,440	305,635,632
Value-added tax	301,320,000	20,106,000	20,484,870	22,631,723	23,971,408	23,509,344	25,597,698	25,639,740	24,592,889	28,829,811	215,363,482
Domestic VAT	340,353,407	27,501,680	27,526,395	25,619,426	28,540,594	26,981,962	28,477,634	27,978,562	28,171,184	29,081,918	249,879,356
Import VAT	151,966,593	3,945,206	11,715,827	13,005,673	12,341,741	12,317,523	13,494,282	13,462,910	13,981,864	13,679,731	107,944,758
Refunds	(191,000,000)	(11,340,887)	(18,757,352)	(15,993,376)	(16,910,926)	(15,790,142)	(16,374,219)	(15,801,732)	(17,560,160)	(13,931,837)	(142,460,632)
Turnover tax for small businesses	17,809	165	232	5,814	42	5,820	826	45	107	10,750	23,802
Specific excise duties											
Beer	13,215,462	537,426	1,125,744	990,508	1,175,318	1,002,482	1,028,396	1,080,908	1,181,461	1,258,394	9,380,635
Sorghum beer and sorghum flour	3,804	130	194	196	532	349	428	391	295	383	2,898
Wine and other fermented beverages	3,781,422	265,326	259,770	277,832	293,328	22,158	247,207	330,170	361,117	348,647	2,405,555
Spirits	6,775,267	662,615	476,140	661,741	477,911	186,757	407,283	215,050	587,925	546,719	4,222,341
Cigarettes and cigarette tobacco	10,537,353	2,342,198	156,175	312,692	612,358	698,677	733,800	955,076	904,225	837,139	7,552,340
Pipe tobacco and cigars	488,566	85,121	11,265	13,558	33,342	30,874	33,734	36,550	55,447	22,699	322,590
Petroleum products	859,991	67,980	72,261	66,740	61,135	67,416	70,490	76,715	76,003	66,927	625,668
Revenue from neighbouring countries	1,711,135	1,699	-	-	421,378	-	428,770	-	-	-	1,165,631
Ad valorem excise duties	3,603,000	870,215	1,568	1,128	934,580	418	28,923	931,485	10,734	12	2,779,062
General fuel levy	70,088,000	5,003,049	5,623,786	5,685,117	5,497,671	6,074,227	6,084,438	6,130,154	6,352,490	6,154,243	52,605,175
Taxes on use of goods and on permission to use goods or perform activities											
Air departure tax	1,120,911	92,411	93,594	80,260	98,812	83,959	87,698	87,523	87,490	87,390	799,135
Plastic bag levy	251,642	414	484	58,693	437	491	58,499	455	763	67,324	187,560
Electricity levy	8,530,425	711,886	684,161	752,107	729,514	741,423	733,034	697,741	721,205	703,641	6,474,714
Incandescent light bulb levy	65,783	2,429	4,794	5,084	6,784	3,583	5,358	6,766	3,754	2,802	41,354
CO ₂ tax - motor vehicle emissions	1,561,033	150,253	68,693	68,161	180,408	59,032	94,289	211,340	82,704	59,286	974,166
Tyre levy	500,000	53,687	46,804	48,067	100,035	48,063	39,077	94,481	41,729	43,430	315,373
International Oil Pollution Compensation Fund	3,019	-	3,019	-	-	-	-	-	-	-	3,019
Other											
Universal Service Fund	233,070	-	19,351	94	139	29	-	490	168,970	2,058	191,131
Taxes on international trade and transactions	47,147,341	1,547,806	3,869,873	3,890,931	3,678,359	3,866,754	4,391,697	4,993,848	4,679,553	4,279,626	35,198,447
Import duties											
Customs duties	41,932,567	1,425,719	3,413,443	3,256,510	3,471,433	3,321,300	3,860,034	4,279,559	3,989,877	3,547,899	30,565,774
Specific excise duties on imports	5,229,433	46,269	385,326	446,150	346,631	353,719	560,786	632,111	647,595	627,088	4,045,675
Other											
Miscellaneous customs and excise receipts	(161,342)	64,650	70,886	188,272	(139,705)	191,422	(75,805)	76,199	41,691	109,811	527,420
Diamond export duties	146,683	11,168	218	-	-	314	46,682	5,979	390	(5,172)	59,578
Other taxes	(488)	11	-	-	1	-	(500)	-	-	-	(488)
Stamp duties and fees	(488)	11	-	-	1	-	(500)	-	-	-	(488)
Unallocated tax revenue	4)	606	104	204,764	(204,012)	(705)	(131)	(18,349)	(3,726)	794	(20,655)
Total tax revenue (gross)	1,214,727,000	74,496,763	74,733,103	126,185,632	75,101,463	102,042,970	100,918,209	85,974,059	80,321,074	149,857,109	869,630,382
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)	1,158,776,127	60,498,545	74,733,103	126,185,632	61,124,364	102,042,970	100,918,209	71,986,341	80,321,074	149,857,109	827,667,347
Departmental revenue	34,680,218	3,288,612	2,010,289	5,072,320	1,712,119	3,124,587	1,735,536	2,214,003	1,700,648	7,576,009	28,434,124
Non-tax receipts	4,800	61	578	148	195	410	343	661	267	354	3,016
Sales of goods and services other than capital assets											
Sales by market establishments	60,153	4,061	4,088	4,023	4,271	4,127	4,218	4,293	4,082	4,044	37,207
Administrative fees	1,348,103	17,401	22,013	41,103	28,522	19,360	51,616	17,833	17,781	29,543	245,173
Other sales	880,789	35,805	42,154	39,251	162,567	136,139	62,031	169,890	107,007	61,621	816,466
Selling of scrap or waste and other used current goods	9,501	342	202	170	15,882	2,966	(14,970)	2,342	1,266	1,071	9,273
Transfers received	556,391	-	122	690	5,043	-	909	66	197,643	4	204,477
Fines penalties and forfeits	591,688	14,412	20,099	23,673	150,944	24,348	29,942	26,508	40,927	20,254	351,106
Interest, dividends and rent on land											
Interest	2,961,119	1,453,299	220,355	169,011	(656,130)	287,414	82,412	120,334	108,241	376,319	2,161,255
Dividends	1,061,491	20,000	-	33	22	601,968	-	266,854	-	407,558	1,296,436
Rent on land	7,641,845	2,937	9,480	3,215,916	70,900	192,201	206,660	24,938	(96,051)	3,720,911	7,347,891
Of which:											
Mineral and petroleum royalties	7,598,339	1,413	(3,198)	3,213,915	68,844	189,912	205,009	18,956	(97,726)	3,717,733	7,314,858
Sales of capital assets	145,999	2,572	1,182	509	30,842	23,982	33,326	14,854	14,471	29,221	150,960
Financial transactions in assets and liabilities	19,418,339	1,737,723	1,690,016	1,577,7							