

Table 1 Revenue*

R thousand	2017/18			2016/17		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	710,926,487	103,467,094	505,397,418	664,526,446	93,193,858	469,701,467
Tax on Persons and Individuals 1)	461,262,000	40,167,907	322,513,467	424,545,241	35,809,976	297,985,850
Provisional tax, assessment payments and penalties	46,408,872	1,834,539	21,123,221	41,359,398	1,270,947	18,068,323
Employees tax	445,876,628	40,474,137	326,941,942	410,806,889	36,524,508	302,279,831
ETI credit - Refunds granted against PAYE payment	(4,449,461)	(335,515)	(3,343,509)	(4,595,099)	(428,977)	(3,448,410)
ETI credit - Refunds	(198,499)	(49,062)	(165,999)	(61,110)	(7,923)	(45,610)
PIT Refunds	(26,375,540)	(1,756,191)	(22,042,188)	(22,964,837)	(1,548,582)	(18,868,284)
Tax on corporate income						
Companies	213,905,000	61,573,344	159,898,920	204,431,763	55,474,995	150,176,997
Secondary tax on companies	-	1,827	154,930	422,871	25,173	342,103
Withholding tax on dividends	31,640,000	1,250,106	19,778,517	30,707,020	1,532,923	18,822,433
Withholding tax on Interest	573,525	86,688	461,227	445,770	31,892	317,782
Other						
Interest on overdue income tax	3,544,675	387,198	2,588,609	3,974,356	318,893	2,056,593
Small business tax amnesty	1,288	24	1,747	(575)	6	(291)
Taxes on payroll and workforce	15,770,554	1,553,733	11,583,348	15,314,761	1,428,574	11,007,312
Skills development levy	15,770,554	1,553,733	11,583,348	15,314,761	1,428,574	11,007,312
Taxes on property	16,215,414	1,200,422	11,836,678	15,661,246	1,096,841	11,715,677
Estate, inheritance and gift taxes						
Donations tax	289,699	14,682	256,648	280,264	8,446	173,092
Estate duty	2,301,479	145,759	1,766,400	1,619,492	217,342	1,083,098
Taxes on financial and capital transactions						
Securities transfer tax	5,464,756	642,124	4,088,230	5,553,233	474,516	4,393,469
Transfer duties	8,159,480	397,857	5,725,400	8,208,257	396,536	6,066,018
Taxes on goods and services	424,667,692	39,355,440	305,635,632	402,463,950	39,524,148	293,207,141
Value-added tax	301,320,000	28,829,811	215,363,482	289,166,722	29,888,208	210,666,611
Domestic VAT	340,353,407	29,081,918	249,879,356	321,475,499	27,863,348	237,635,611
Import VAT	151,966,593	13,679,731	107,944,758	149,265,484	13,226,251	106,441,991
Refunds	(191,000,000)	(13,931,837)	(142,460,632)	(181,574,261)	(11,201,391)	(133,410,991)
Turnover tax for small businesses	17,809	10,750	23,802	23,339	170	10,847
Specific excise duties						
Beer	13,215,462	1,258,394	9,380,635	11,713,340	1,073,140	8,330,112
Sorghum beer and sorghum flour	3,804	383	2,898	4,126	297	2,577
Wine and other fermented beverages	3,781,422	348,647	2,405,555	3,163,411	292,488	2,022,597
Spirits	6,775,267	546,719	4,222,341	5,853,935	603,777	3,819,725
Cigarettes and cigarette tobacco	10,537,353	837,139	7,552,340	12,120,468	757,612	8,455,702
Pipe tobacco and cigars	488,566	22,699	322,590	518,718	34,678	366,898
Petroleum products	859,991	66,927	625,668	871,084	78,798	659,320
Revenue from neighbouring countries 2)	1,711,135	313,785	1,165,631	1,528,745	297,011	1,063,141
Ad valorem excise duties 3)	3,603,000	12	2,779,062	3,396,164	475	2,523,386
General fuel levy	70,088,000	6,154,243	52,605,175	62,778,834	5,571,821	46,776,156
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,120,911	87,390	799,135	1,003,904	85,147	735,657
Plastic bag levy	251,642	67,324	187,560	231,875	69,766	181,125
Electricity levy	8,530,425	703,641	6,474,714	8,457,668	693,631	6,437,867
Incandescent light bulb levy	65,783	2,802	41,354	70,206	7,789	49,594
CO ₂ tax - motor vehicle emissions	1,561,033	59,286	974,166	1,208,521	67,092	835,274
Tyre levy	500,000	43,430	515,373	77,242	-	-
International Oil Pollution Compensation Fund	3,019	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	2,058	191,131	274,842	2,246	269,748
Taxes on international trade and transactions	47,147,341	4,279,626	35,198,447	46,102,497	3,687,459	33,124,752
Import duties						
Customs duties	41,932,567	3,547,899	30,565,774	40,371,656	3,130,609	29,241,500
Specific excise duties on imports	5,229,433	627,088	4,045,675	5,207,427	499,896	3,585,201
Other						
Miscellaneous customs and excise receipts 4)	(161,342)	109,811	527,420	405,915	56,954	224,019
Diamond export duties	146,683	(5,172)	59,578	117,500	-	74,033
Other taxes	(488)	-	(488)	(125)	(155)	(387)
Stamp duties and fees	(488)	-	(488)	(125)	(155)	(387)
Unallocated tax revenue	4)	794	(20,655)	12,213	3,290	8,396
Total tax revenue (gross)	1,214,727,000	149,857,109	869,630,382	1,144,080,988	138,934,015	818,764,357
Less: SACU payments 5)	(55,950,873)	-	(41,963,035)	(39,448,348)	-	(29,586,261)
Total tax revenue (net of SACU payments)	1,158,776,127	149,857,109	827,667,347	1,104,632,640	138,934,015	789,178,096
Departmental revenue	34,680,218	7,576,009	28,434,124	33,015,820	4,212,639	25,742,201
Non-tax receipts	4,800	354	3,016	4,862	188	3,183
Sales of goods and services other than capital assets						
Sales by market establishments	60,153	4,044	37,207	47,241	4,263	37,838
Administrative fees	1,348,103	29,543	245,173	1,337,114	24,956	205,854
Other sales	880,789	61,621	816,466	1,152,532	48,419	677,370
Selling of scrap or waste and other used current goods	9,501	1,071	9,273	48,853	12,276	33,438
Transfers received	556,391	4	204,477	447,606	146	206,390
Fines penalties and forfeits	591,688	20,254	351,106	419,007	53,292	480,389
Interest, dividends and rent on land						
Interest	2,961,119	376,319	2,161,255	3,982,300	222,056	2,132,802
Dividends	1,061,491	407,558	1,296,436	1,257,720	422,992	1,237,720
Rent on land	7,641,845	3,720,911	7,347,891	5,948,363	3,294,495	5,611,138
Of which:						
Mineral and petroleum royalties	7,598,339	3,717,733	7,314,858	5,913,366	3,292,159	5,584,704
Sales of capital assets	145,999	29,221	150,960	148,237	20,975	120,524
Financial transactions in assets and liabilities	19,418,339	2,925,109	15,810,864	18,221,985	108,580	14,995,556
Of which:						
National Revenue Fund Receipts 6)	16,710,000	2,893,493	14,335,094	14,240,651	76,246	13,571,220
Total national government revenue	7)	1,193,456,345	157,433,119	856,101,471	1,137,648,460	143,146,653
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,193,456,345	157,433,119	856,101,471	1,137,648,460	143,146,653	814,920,297
Departmental revenue received but not yet paid to NRF	-	288,745	1,447,286	3,309,018	107,341	2,763,007
Revenue collected on behalf of the Provincial Authorities	-	1	56	49	-	46
Revenue collected on behalf of the Road Accident Fund (RAF)	36,811,050	3,174,851	27,015,537	33,630,453	3,011,266	25,309,903
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	17,766,640	1,689,525	13,553,512	17,826,762	1,618,508	13,042,033
Total net revenue		162,586,240	898,117,866	1,192,414,738	147,883,768	856,035,285
Cash balance National Revenue Fund		(54,083)	(14,733)	115,847	(3,444)	83,109
Provincial revenue collected by SARS and transferred by National Treasury		(47)	(56)	(48)	(43)	(44)
Direct transfer from National Revenue Fund to the RAF		(3,103,760)	(26,526,096)	(33,544,875)	(2,898,010)	(24,898,467)
Direct transfer from National Revenue Fund to the UIF		(1,560,534)	(13,582,657)	(16,257,970)	(205,975)	(11,573,419)
Recovery of criminal assets added as part of cash revenue in Table 4		616	53,407	111,594	785	83,812
Revenue collected according to Table 4		157,868,432	858,047,731	1,142,839,286	144,777,081	819,730,276

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