

Table 1 Revenue\*

R thousand	2017/18			2016/17		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
<b>Taxes on income and profits</b>	<b>710,926,487</b>	<b>44,774,864</b>	<b>550,172,283</b>	<b>664,526,446</b>	<b>39,958,446</b>	<b>509,659,913</b>
Tax on Persons and Individuals 1)	461,262,000	40,731,368	363,244,835	424,545,241	36,679,509	334,665,359
Provisional tax, assessment payments and penalties	46,408,872	2,268,409	23,391,630	41,359,398	1,811,242	19,879,567
Employees tax	445,876,628	40,133,520	367,075,462	410,806,889	36,634,405	338,914,236
ETI credit - Refunds granted against PAYE payment	(4,449,461)	(284,025)	(3,627,534)	(4,595,099)	(490,199)	(3,938,609)
ETI credit - Refunds	(198,499)	(6,216)	(172,214)	(61,110)	(1,380)	(46,990)
PIT Refunds	(26,375,540)	(1,380,320)	(23,422,508)	(22,964,837)	(1,274,560)	(20,142,844)
Tax on corporate income						
Companies	213,905,000	1,350,590	161,249,510	204,431,763	911,844	151,088,840
Secondary tax on companies	-	4,519	159,450	422,871	25,459	367,562
Withholding tax on dividends	31,640,000	2,435,818	22,214,335	30,707,020	2,100,936	20,923,369
Withholding tax on Interest	573,525	77,781	539,008	445,770	48,872	366,655
Other						
Interest on overdue income tax	3,544,675	174,787	2,763,396	3,974,356	192,181	2,248,774
Small business tax amnesty	1,288	3	1,750	(575)	(356)	(646)
<b>Taxes on payroll and workforce</b>	<b>15,770,554</b>	<b>1,505,820</b>	<b>13,089,169</b>	<b>15,314,761</b>	<b>1,461,578</b>	<b>12,468,890</b>
Skills development levy	15,770,554	1,505,820	13,089,169	15,314,761	1,461,578	12,468,890
<b>Taxes on property</b>	<b>16,215,414</b>	<b>1,427,348</b>	<b>13,264,027</b>	<b>15,661,246</b>	<b>1,227,375</b>	<b>12,943,052</b>
Estate, inheritance and gift taxes						
Donations tax	289,699	8,875	265,524	280,264	7,809	180,901
Estate duty	2,301,479	150,451	1,916,851	1,619,492	149,562	1,232,660
Taxes on financial and capital transactions						
Securities transfer tax	5,464,756	646,765	4,734,995	5,553,233	394,389	4,787,858
Transfer duties	8,159,480	621,257	6,346,657	8,208,257	675,615	6,741,633
<b>Taxes on goods and services</b>	<b>424,667,692</b>	<b>35,209,997</b>	<b>340,845,629</b>	<b>402,463,950</b>	<b>29,419,791</b>	<b>322,626,932</b>
Value-added tax	301,320,000	23,036,798	238,400,281	289,166,722	18,853,506	229,520,117
Domestic VAT	340,353,407	31,592,100	281,471,456	321,475,499	30,662,576	268,298,187
Import VAT	151,966,593	12,064,087	120,008,845	149,265,484	10,223,315	116,665,307
Refunds	(191,000,000)	(20,619,388)	(163,080,020)	(181,574,261)	(22,032,385)	(155,443,376)
Turnover tax for small businesses	17,809	142	23,943	23,339	377	11,225
Specific excise duties						
Beer	13,215,462	1,240,990	10,621,625	11,713,340	1,164,171	9,494,283
Sorghum beer and sorghum flour	3,804	387	3,285	4,126	363	2,941
Wine and other fermented beverages	3,781,422	407,394	2,812,949	3,163,411	349,293	2,371,891
Spirits	6,775,267	766,422	4,988,763	5,853,935	592,035	4,411,761
Cigarettes and cigarette tobacco	10,537,353	1,230,312	8,782,651	12,120,468	1,233,012	9,688,714
Pipe tobacco and cigars	488,566	45,717	368,306	518,718	72,303	439,201
Petroleum products	859,991	73,100	698,768	871,084	74,385	733,705
Revenue from neighbouring countries	1,711,135	14,853	1,180,484	1,528,745	54,326	1,117,466
Ad valorem excise duties	3,603,000	1,000,329	3,779,392	3,396,164	861,437	3,384,823
General fuel levy	70,088,000	6,300,820	58,905,995	62,778,834	5,178,618	51,954,773
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,120,911	112,211	911,346	1,003,904	102,743	838,400
Plastic bag levy	251,642	2,640	190,200	231,875	423	181,548
Electricity levy	8,530,425	681,668	7,156,383	8,457,668	680,347	7,118,214
Incandescent light bulb levy	65,783	4,410	45,764	70,206	7,289	56,883
CO <sub>2</sub> tax - motor vehicle emissions	1,561,033	190,100	1,164,267	1,208,521	195,161	1,030,435
Tyre levy	500,000	101,348	616,721	77,242	-	-
International Oil Pollution Compensation Fund	3,019	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	357	191,487	274,842	1	269,749
<b>Taxes on international trade and transactions</b>	<b>47,147,341</b>	<b>4,383,720</b>	<b>39,582,167</b>	<b>46,102,497</b>	<b>3,512,626</b>	<b>36,637,378</b>
Import duties						
Customs duties	41,932,567	3,725,731	34,291,505	40,371,656	2,931,419	32,172,919
Specific excise duties on imports	5,229,433	636,810	4,682,485	5,207,427	529,483	4,114,683
Other						
Miscellaneous customs and excise receipts	(161,342)	17,588	545,008	405,915	47,133	271,152
Diamond export duties	146,683	3,590	63,169	117,500	4,590	78,624
<b>Other taxes</b>	<b>(488)</b>	<b>-</b>	<b>(488)</b>	<b>(125)</b>	<b>265</b>	<b>(122)</b>
Stamp duties and fees	(488)	-	(488)	(125)	265	(122)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>(37)</b>	<b>(20,692)</b>	<b>12,213</b>	<b>(3,734)</b>	<b>4,662</b>
<b>Total tax revenue (gross)</b>	<b>1,214,727,000</b>	<b>87,301,712</b>	<b>956,932,094</b>	<b>1,144,080,988</b>	<b>75,576,347</b>	<b>894,340,704</b>
Less: SACU payments 5)	(55,950,873)	(13,987,838)	(55,950,873)	(39,448,348)	(9,862,087)	(39,448,348)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,158,776,127</b>	<b>73,313,874</b>	<b>900,981,221</b>	<b>1,104,632,640</b>	<b>65,714,260</b>	<b>854,892,356</b>
<b>Departmental revenue</b>	<b>34,680,218</b>	<b>885,444</b>	<b>29,319,568</b>	<b>33,015,820</b>	<b>1,706,118</b>	<b>27,448,319</b>
Non-tax receipts	4,800	362	3,378	4,862	374	3,557
Sales of goods and services other than capital assets						
Sales by market establishments	60,153	4,196	41,404	47,241	3,921	41,759
Administrative fees	1,348,103	16,029	261,202	1,337,114	13,147	219,001
Other sales	880,789	72,075	888,541	1,152,532	267,718	945,088
Selling of scrap or waste and other used current goods	9,501	558	9,830	48,853	8,913	42,352
Transfers received	556,391	58,188	262,665	447,606	97,025	303,416
Fines penalties and forfeits	591,688	26,320	377,427	419,007	23,265	503,654
Interest, dividends and rent on land						
Interest	2,961,119	140,941	2,302,196	3,982,300	165,767	2,298,568
Dividends	1,061,491	-	1,296,436	1,257,720	-	1,237,720
Rent on land	7,641,845	(5,446)	7,342,445	5,948,363	12,502	5,623,639
Of which:						
Mineral and petroleum royalties	7,598,339	(6,169)	7,308,689	5,913,366	11,304	5,596,008
Sales of capital assets	145,999	3,805	154,766	148,237	6,715	127,238
Financial transactions in assets and liabilities	19,418,339	568,415	16,379,279	18,221,985	1,106,772	16,102,327
Of which:						
National Revenue Fund Receipts 6)	16,710,000	485,413	14,820,507	14,240,651	122,990	13,694,210
<b>Total national government revenue</b>	<b>1,193,456,345</b>	<b>74,199,318</b>	<b>930,300,789</b>	<b>1,137,648,460</b>	<b>67,420,378</b>	<b>882,340,675</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1,193,456,345</b>	<b>74,199,318</b>	<b>930,300,789</b>	<b>1,137,648,460</b>	<b>67,420,378</b>	<b>882,340,675</b>
Departmental revenue received but not yet paid to NRF	-	17,902	1,465,188	3,309,018	(1,148,539)	1,614,467
Revenue collected on behalf of the Provincial Authorities	-	5	61	49	2	48
Revenue collected on behalf of the Road Accident Fund (RAF)	36,811,050	3,332,707	30,348,245	33,630,453	2,769,767	28,079,670
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	17,766,640	1,530,175	15,083,687	17,826,762	1,510,059	14,552,091
<b>Total net revenue</b>		<b>79,080,107</b>	<b>977,197,973</b>	<b>1,192,414,738</b>	<b>70,551,665</b>	<b>926,586,950</b>
Cash balance National Revenue Fund		(25,703)	(40,436)	115,847	12,105	95,214
Provincial revenue collected by SARS and transferred by National Treasury		(1)	(57)	(48)	-	(44)
Direct transfer from National Revenue Fund to the RAF		(3,174,851)	(29,700,947)	(33,544,875)	(3,011,266)	(27,909,733)
Direct transfer from National Revenue Fund to the UIF		(1,689,525)	(15,272,182)	(16,257,970)	(1,618,491)	(13,191,910)
Recovery of criminal assets added as part of cash revenue in Table 4		297	53,704	111,594	1,135	84,947
<b>Revenue collected according to Table 4</b>		<b>74,190,324</b>	<b>932,238,055</b>	<b>1,142,839,286</b>	<b>65,935,148</b>	<b>885,665,424</b>

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