

Table 1 Revenue\*

R thousand	2017/18			2016/17		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
<b>Taxes on income and profits</b>	<b>712,853,093</b>	<b>86,270,816</b>	<b>636,443,099</b>	<b>664,526,446</b>	<b>76,989,277</b>	<b>586,649,190</b>
Tax on Persons and Individuals 1)	460,968,306	53,889,275	417,134,110	424,545,241	46,322,621	380,987,980
Provisional tax, assessment payments and penalties	47,546,604	19,018,492	42,410,121	41,359,398	18,454,582	38,334,149
Employees tax	444,795,382	36,861,853	403,937,315	410,806,889	29,678,971	368,593,207
ETI credit - Refunds granted against PAYE payment	(4,477,117)	(265,212)	(3,892,745)	(4,595,099)	(229,171)	(4,167,780)
ETI credit - Refunds	(186,360)	(20,948)	(193,162)	(61,110)	(3,330)	(50,320)
PIT Refunds	(26,710,204)	(1,704,910)	(25,127,419)	(22,964,837)	(1,578,430)	(21,721,275)
Tax on corporate income						
Companies	218,108,686	29,543,288	190,792,797	204,431,763	27,532,035	178,620,876
Secondary tax on companies	-	9,565	169,015	422,871	29,424	396,986
Withholding tax on dividends	29,037,024	2,395,670	24,610,005	30,707,020	2,820,673	23,744,042
Withholding tax on Interest	603,146	59,415	598,422	445,770	32,038	398,693
Other						
Interest on overdue income tax	4,133,965	373,600	3,136,996	3,974,356	252,477	2,501,250
Small business tax amnesty	1,966	5	1,755	(575)	9	(637)
<b>Taxes on payroll and workforce</b>	<b>15,770,554</b>	<b>1,333,179</b>	<b>14,422,347</b>	<b>15,314,761</b>	<b>1,273,160</b>	<b>13,742,050</b>
Skills development levy	15,770,554	1,333,179	14,422,347	15,314,761	1,273,160	13,742,050
<b>Taxes on property</b>	<b>16,047,449</b>	<b>1,545,506</b>	<b>14,809,533</b>	<b>15,661,246</b>	<b>1,247,100</b>	<b>14,190,152</b>
Estate, inheritance and gift taxes						
Donations tax	388,847	150,969	416,493	280,264	17,940	198,841
Estate duty	2,406,543	197,208	2,114,059	1,619,492	201,219	1,433,879
Taxes on financial and capital transactions						
Securities transfer tax	5,446,798	534,312	5,269,307	5,553,233	370,571	5,158,430
Transfer duties	7,805,261	663,017	7,009,674	8,208,257	657,370	7,399,002
<b>Taxes on goods and services</b>	<b>423,615,680</b>	<b>36,195,892</b>	<b>377,041,520</b>	<b>402,463,950</b>	<b>34,974,922</b>	<b>357,601,854</b>
Value-added tax	299,058,321	25,419,759	263,820,040	289,166,722	25,157,506	254,677,623
Domestic VAT	337,320,987	27,074,126	308,545,582	321,475,499	25,811,154	294,109,340
Import VAT	153,758,235	13,507,997	133,516,842	149,265,484	12,839,345	129,504,652
Refunds	(192,020,901)	(15,162,364)	(178,242,384)	(181,574,261)	(13,492,993)	(168,936,369)
Turnover tax for small businesses	42,264	8,959	32,903	23,339	11,236	22,460
Specific excise duties						
Beer	13,258,317	1,128,234	11,749,858	11,713,340	1,067,491	10,561,774
Sorghum beer and sorghum flour	4,129	327	3,611	4,126	274	3,214
Wine and other fermented beverages	3,769,376	688,796	3,501,745	3,163,411	508,844	2,880,735
Spirits	6,472,688	663,811	5,652,574	5,853,935	778,377	5,190,138
Cigarettes and cigarette tobacco	10,906,363	1,259,888	10,042,539	12,120,468	1,206,004	10,894,718
Pipe tobacco and cigars	459,686	47,730	416,036	518,718	65,605	504,806
Petroleum products	827,017	65,267	764,035	871,084	71,438	805,143
Revenue from neighbouring countries 2) 3)	1,577,609	-	1,180,484	1,528,745	55,082	1,172,548
Ad valorem excise duties	3,796,427	394	3,779,785	3,396,164	2,261	3,387,084
General fuel levy	71,339,699	6,008,920	64,914,914	62,778,834	5,185,810	57,140,583
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,094,201	93,055	1,004,402	1,003,904	85,664	924,063
Plastic bag levy	240,226	366	190,565	231,875	1,043	182,591
Electricity levy	8,496,282	699,629	7,856,011	8,457,668	693,378	7,811,592
Incandescent light bulb levy	59,708	5,140	50,905	70,206	5,168	62,051
CO <sub>2</sub> tax - motor vehicle emissions	1,414,430	61,971	1,226,237	1,208,521	62,222	1,092,658
Tyre levy	570,000	43,526	660,247	77,242	14,966	14,966
International Oil Pollution Compensation Fund	3,019	-	3,019	803	-	803
Other						
Universal Service Fund	225,918	120	191,608	274,842	2,553	272,302
<b>Taxes on international trade and transactions</b>	<b>50,193,335</b>	<b>4,317,834</b>	<b>43,900,001</b>	<b>46,102,497</b>	<b>3,912,218</b>	<b>40,549,595</b>
Import duties						
Customs duties	42,922,333	3,639,156	37,930,661	40,371,656	3,378,610	35,551,529
Specific excise duties on imports	6,088,329	617,672	5,300,156	5,207,427	483,320	4,598,003
Other						
Miscellaneous customs and excise receipts 4)	1,087,404	60,672	605,681	405,915	49,997	321,149
Diamond export duties	95,269	335	63,504	117,500	290	78,913
<b>Other taxes</b>	<b>(437)</b>	<b>-</b>	<b>(488)</b>	<b>(125)</b>	<b>-</b>	<b>(122)</b>
Stamp duties and fees	(437)	-	(488)	(125)	-	(122)
<b>Unallocated tax revenue</b>	<b>(1,172,924)</b>	<b>1,265</b>	<b>(19,427)</b>	<b>12,213</b>	<b>(10,999)</b>	<b>(6,337)</b>
<b>Total tax revenue (gross)</b>	<b>1,217,306,750</b>	<b>129,664,492</b>	<b>1,086,596,586</b>	<b>1,144,080,988</b>	<b>118,385,678</b>	<b>1,012,726,381</b>
Less: SACU payments 5)	(55,950,873)	-	(55,950,873)	(39,448,348)	-	(39,448,348)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,161,355,877</b>	<b>129,664,492</b>	<b>1,030,645,713</b>	<b>1,104,632,640</b>	<b>118,385,678</b>	<b>973,278,033</b>
<b>Departmental revenue</b>	<b>33,229,106</b>	<b>1,573,491</b>	<b>30,893,060</b>	<b>33,263,802</b>	<b>1,203,767</b>	<b>28,652,086</b>
Non-tax receipts	1,800	312	3,689	4,862	483	4,040
Sales of goods and services other than capital assets						
Sales by market establishments	59,261	4,117	45,521	52,271	4,415	46,174
Administrative fees	1,229,011	18,760	279,962	1,342,431	15,601	234,601
Other sales	883,568	65,324	953,865	1,142,592	119,224	1,064,312
Selling of scrap or waste and other used current goods	10,702	786	10,616	49,002	725	43,077
Transfers received	549,583	620	263,285	447,576	60,407	363,822
Fines penalties and forfeits	606,086	23,739	401,166	666,989	123,856	627,510
Interest, dividends and rent on land						
Interest	2,560,382	282,786	2,584,982	3,981,132	408,423	2,706,991
Dividends	1,062,253	60,000	1,356,436	1,258,902	-	1,237,720
Rent on land	7,734,459	270,379	7,612,824	5,948,363	121,213	5,744,853
Of which:						
Mineral and petroleum royalties	7,704,441	269,357	7,578,046	5,913,366	115,512	5,711,521
Sales of capital assets	146,343	8,541	163,307	147,924	2,183	129,422
Financial transactions in assets and liabilities	18,385,658	838,129	17,217,408	18,221,758	347,236	16,449,564
Of which:						
National Revenue Fund Receipts 6)	15,719,600	843,092	15,663,599	14,240,651	299,995	13,994,205
<b>Total national government revenue</b>	<b>1,194,584,983</b>	<b>131,237,984</b>	<b>1,061,538,773</b>	<b>1,137,896,442</b>	<b>119,589,444</b>	<b>1,001,930,119</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1,194,584,983</b>	<b>131,237,984</b>	<b>1,061,538,773</b>	<b>1,137,896,442</b>	<b>119,589,444</b>	<b>1,001,930,119</b>
Departmental revenue received but not yet paid to NRF	-	1,093,678	2,558,867	3,309,018	236,046	1,850,513
Revenue collected on behalf of the Provincial Authorities	-	-	61	49	-	48
Revenue collected on behalf of the Road Accident Fund (RAF)	35,608,600	3,014,486	33,362,730	33,630,453	2,865,373	30,945,044
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	18,611,292	1,529,964	16,613,651	17,826,762	1,556,000	16,108,091
<b>Total net revenue</b>		<b>136,876,112</b>	<b>1,114,074,085</b>	<b>1,192,662,720</b>	<b>124,246,864</b>	<b>1,050,833,814</b>
Cash balance National Revenue Fund		(27,589)	(68,025)	115,847	17,807	113,021
Provincial revenue collected by SARS and transferred by National Treasury		(5)	(62)	(48)	(2)	(46)
Direct transfer from National Revenue Fund to the RAF		(3,332,707)	(33,033,654)	(33,544,875)	(2,769,767)	(30,679,500)
Direct transfer from National Revenue Fund to the UIF		(1,530,175)	(16,802,357)	(16,257,970)	(1,510,059)	(14,701,969)
Recovery of criminal assets added as part of cash revenue in Table 4		9,709	63,413	111,594	12,715	97,662
<b>Revenue collected according to Table 4</b>		<b>131,995,345</b>	<b>1,064,233,400</b>	<b>1,143,087,268</b>	<b>119,997,558</b>	<b>1,005,662,982</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