

Table 1 Revenue*

R thousand	2017/18													Year to date
	Revised estimate	April	May	June	July	August	September	October	November	December	January	February	March	
Taxes on income and profits	712,853,093	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	44,774,864	86,270,816	75,259,920	711,703,019
Tax on Persons and Individuals	460,968,306	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	40,731,368	53,889,275	43,818,730	460,952,840
Provisional tax, assessment payments and penalties	47,546,604	685,077	855,502	891,458	1,021,695	10,095,566	2,418,273	1,469,750	1,851,361	1,834,539	2,268,409	19,018,492	3,386,434	45,796,556
Employees tax	444,795,382	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	40,133,520	36,861,853	42,336,853	446,274,168
ETI credit - Refunds granted against PAYE payment	(4,477,117)	(352,691)	(794,184)	(488,091)	(36,464)	(287,265)	(321,314)	(294,901)	(433,083)	(335,515)	(284,025)	(265,212)	(203,012)	(4,095,757)
ETI credit - Refunds	(186,360)	(10,478)	(16,447)	(9,841)	(26,368)	(21,306)	(17,275)	(3,099)	(12,122)	(49,062)	(6,216)	(20,948)	(27,627)	(220,789)
PIT Refunds	(26,710,204)	(628,662)	(642,544)	(584,368)	(5,110,303)	(4,107,511)	(3,047,491)	(2,774,102)	(3,391,016)	(1,756,191)	(1,380,320)	(1,704,910)	(1,673,918)	(26,801,337)
Tax on corporate income														
Companies	218,108,686	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	1,350,590	29,543,288	26,619,249	217,412,046
Secondary tax on companies	-	23,126	24,947	6,154	3,445	4,206	6,007	4,164	81,054	1,827	4,519	9,565	6,770	175,784
Withholding tax on dividends	29,037,024	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	2,435,818	2,395,670	3,108,526	27,718,531
Withholding tax on interest	603,146	57,049	27,774	73,924	38,699	24,518	48,104	45,981	58,491	86,688	77,781	59,415	66,827	665,250
Other														
Interest on overdue income tax	4,133,965	223,606	246,649	464,550	169,641	296,367	482,695	56,496	261,407	387,198	174,787	373,600	1,639,807	4,776,802
Small business tax amnesty	1,966	178	95	25	415	220	276	281	233	3	3	5	11	1,766
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	1,505,820	1,333,179	1,590,058	16,012,406
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	1,505,820	1,333,179	1,590,058	16,012,406
Taxes on property	16,047,449	1,274,091	1,284,085	1,698,676	1,280,695	1,226,744	1,133,127	1,281,848	1,456,966	1,200,422	1,427,348	1,545,506	1,775,074	16,584,607
Estate, inheritance and gift taxes														
Donations tax	388,847	36,914	43,890	13,203	26,123	17,977	14,265	50,645	38,949	14,682	8,875	150,969	315,593	732,086
Estate duty	2,406,543	156,806	129,656	561,674	182,291	132,351	139,362	155,010	163,490	145,759	150,451	197,208	177,956	2,292,015
Taxes on financial and capital transactions														
Securities transfer tax	5,446,798	488,902	366,741	373,851	468,321	407,072	413,182	420,630	507,407	642,124	646,765	534,312	568,204	5,837,511
Transfer duties	7,805,261	591,469	743,797	749,948	603,959	669,348	566,318	555,563	747,141	397,857	621,257	663,017	713,322	7,722,996
Taxes on goods and services	423,615,680	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	35,209,997	36,195,992	45,200,260	422,241,780
Value-added tax	299,058,321	20,106,000	20,484,870	22,631,723	23,971,408	23,509,344	25,597,698	25,639,740	24,592,899	28,829,811	23,036,798	25,419,759	34,171,160	297,991,199
Domestic VAT	337,320,987	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	31,592,100	27,074,126	27,733,888	336,279,470
Import VAT	153,758,235	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	12,064,087	13,507,997	19,265,531	152,782,373
Refunds	(192,020,901)	(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)	(20,619,388)	(15,162,364)	(12,828,260)	(191,070,644)
Turnover tax for small businesses	42,264	165	232	5,814	42	5,820	826	45	107	142	8,959	601	33,504	33,504
Specific excise duties														
Beer	13,258,317	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	1,240,990	1,128,234	1,423,133	13,172,991
Sorghum beer and sorghum flour	4,129	130	194	196	532	349	428	391	295	383	387	327	306	3,918
Wine and other fermented beverages	3,769,376	265,326	259,770	277,832	293,328	22,158	247,207	330,170	361,117	348,647	407,394	688,796	269,819	3,771,564
Spirits	6,472,688	662,815	476,140	661,741	477,911	186,757	407,283	215,500	597,925	546,719	766,422	663,811	790,405	6,442,619
Cigarettes and cigarette tobacco	10,906,363	2,342,198	156,175	312,692	612,358	698,677	733,800	955,076	904,225	837,139	1,230,312	1,259,888	1,024,883	11,067,422
Pipe tobacco and cigars	459,686	85,121	11,265	13,558	33,342	30,874	33,734	36,550	55,447	22,699	45,717	47,730	13,234	429,271
Petroleum products	827,017	67,980	72,261	66,740	61,135	67,416	70,490	76,715	76,003	66,927	73,100	65,267	65,755	829,790
Revenue from neighbouring countries	1,577,609	1,699	-	-	421,378	-	-	428,770	-	313,785	14,853	-	457,972	1,638,277
Ad valorem excise duties	3,796,427	870,215	1,568	1,128	934,580	418	28,923	931,485	10,734	12	1,000,329	394	1,102	3,780,887
General fuel levy	71,339,699	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	6,300,820	6,008,920	6,033,661	70,948,576
Taxes on use of goods and on permission to use goods or perform activities														
Air departure tax	1,094,201	92,411	93,594	80,260	98,812	83,959	87,698	87,523	87,490	87,390	112,211	93,055	81,638	1,086,404
Plastic bag levy	240,226	414	484	58,693	437	491	58,499	455	763	67,324	2,640	366	50,730	241,295
Electricity levy	8,496,282	711,886	684,161	752,107	729,514	741,423	733,034	697,741	721,205	703,641	681,668	699,629	644,958	8,500,970
Incandescent light bulb levy	59,708	2,429	5,084	6,794	5,358	6,794	5,358	6,794	5,358	6,794	5,358	6,794	5,358	55,354
CO ₂ tax - motor vehicle emissions	1,414,430	150,253	68,693	68,161	180,408	59,032	94,289	211,340	82,704	59,286	190,100	61,971	110,579	1,336,817
Tyre levy	570,000	53,687	46,804	48,067	100,035	48,063	39,077	94,481	41,729	43,430	101,348	43,526	55,665	715,912
International Oil Pollution Compensation Fund	3,019	-	3,019	-	-	-	-	-	-	-	-	-	-	3,019
Other														
Universal Service Fund	225,918	-	19,351	94	139	29	29	490	168,970	2,058	357	120	749	192,357
Taxes on international trade and transactions	50,193,335	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	4,383,720	4,317,834	6,045,876	49,945,877
Import duties														
Customs duties	42,922,333	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	3,725,731	3,639,156	5,386,727	43,317,388
Specific excise duties on imports	6,088,329	46,269	385,326	446,150	346,631	353,719	560,786	632,111	647,595	627,088	636,810	617,672	536,321	5,836,478
Other														
Miscellaneous customs and excise receipts	1,087,404	64,650	70,886	188,272	(139,705)	191,422	(75,805)	76,199	41,691	109,811	17,588	60,672	99,475	705,156
Diamond export duties	95,269	11,168	218	-	1	314	46,682	5,979	390	(5,172)	3,590	335	23,352	86,856
Other taxes	(437)	11	-	-	1	-	(500)	-	-	-	-	-	151	(337)
Stamp duties and fees	(437)	11	-	-	1	-	(500)	-	-	-	-	-	151	(337)
Unallocated tax revenue	(1,172,924)	606	104	204,764	(204,012)	(705)	(131)	(18,349)	(3,726)	794	(37)	1,265	(4,087)	(23,515)
Total tax revenue (gross)	1,217,306,750	74,496,750	74,733,103	126,185,632	75,101,463	102,042,970	100,918,209	85,974,059	80,321,074	149,857,109	87,301,712	129,864,492	129,867,252	1,216,463,838
Less: SACU payments	(55,950,873)	(13,998,218)	(13,998,218)	(13,998,218)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(13,977,099)	(55,950,873)
Total tax revenue (net of SACU payments)	1,161,355,877	60,498,532												