

Table 1 Revenue*

R thousand	2017/18			2016/17		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	712,853,093	75,259,920	711,703,019	664,526,446	77,877,256	664,526,446
Tax on Persons and Individuals 1)	460,968,306	43,818,730	460,952,840	424,545,241	43,557,261	424,545,241
Provisional tax, assessment payments and penalties	47,546,604	3,386,434	45,796,556	41,359,398	3,025,249	41,359,398
Employees tax	444,795,382	42,336,853	446,274,168	410,806,889	42,213,682	410,806,889
ETI credit - Refunds granted against PAYE payment	(4,477,117)	(203,012)	(4,095,757)	(4,595,099)	(427,319)	(4,595,099)
ETI credit - Refunds	(186,360)	(27,627)	(220,789)	(61,110)	(10,790)	(61,110)
PIT Refunds	(26,710,204)	(1,673,918)	(26,801,337)	(22,964,837)	(1,243,562)	(22,964,837)
Tax on corporate income						
Companies	218,108,686	26,619,249	217,412,046	204,431,763	25,810,887	204,431,763
Secondary tax on companies	-	6,770	175,784	422,871	25,885	422,871
Withholding tax on dividends	29,037,024	3,108,526	27,718,531	30,707,020	6,962,979	30,707,020
Withholding tax on Interest	603,146	66,827	665,250	445,770	47,077	445,770
Other						
Interest on overdue income tax	4,133,965	1,639,807	4,776,802	3,974,356	1,473,105	3,974,356
Small business tax amnesty	1,966	11	1,766	(575)	62	(575)
Taxes on payroll and workforce	15,770,554	1,590,058	16,012,406	15,314,761	1,572,711	15,314,761
Skills development levy	15,770,554	1,590,058	16,012,406	15,314,761	1,572,711	15,314,761
Taxes on property	16,047,449	1,775,074	16,584,607	15,661,246	1,471,094	15,661,246
Estate, inheritance and gift taxes						
Donations tax	388,847	315,593	732,086	280,264	81,423	280,264
Estate duty	2,406,543	177,956	2,292,015	1,619,492	185,613	1,619,492
Taxes on financial and capital transactions						
Securities transfer tax	5,446,798	568,204	5,837,511	5,553,233	394,803	5,553,233
Transfer duties	7,805,261	713,322	7,722,996	8,208,257	809,255	8,208,257
Taxes on goods and services	423,615,680	45,200,260	422,241,780	402,463,950	44,862,096	402,463,950
Value-added tax	299,058,321	34,171,160	297,991,199	289,166,722	34,489,100	289,166,722
Domestic VAT	337,320,987	27,733,888	336,279,470	321,475,499	27,366,159	321,475,499
Import VAT	153,758,235	19,265,531	152,782,373	149,265,484	19,760,833	149,265,484
Refunds	(192,020,901)	(12,828,260)	(191,070,644)	(181,574,261)	(12,637,892)	(181,574,261)
Turnover tax for small businesses	42,264	601	33,504	23,339	878	23,339
Specific excise duties						
Beer	13,258,317	1,423,133	13,172,991	11,713,340	1,151,566	11,713,340
Sorghum beer and sorghum flour	4,129	306	3,918	4,126	911	4,126
Wine and other fermented beverages	3,769,376	269,819	3,771,564	3,163,411	282,677	3,163,411
Spirits	6,472,688	790,045	6,442,619	5,853,935	663,797	5,853,935
Cigarettes and cigarette tobacco	10,906,363	1,024,883	11,067,422	12,120,468	1,225,750	12,120,468
Pipe tobacco and cigars	459,686	13,234	429,271	518,718	13,912	518,718
Petroleum products 2)	827,017	65,755	829,790	871,084	65,941	871,084
Revenue from neighbouring countries 3)	1,577,609	457,792	1,638,277	1,528,745	356,197	1,528,745
Ad valorem excise duties	3,796,427	1,102	3,780,887	3,396,164	9,080	3,396,164
General fuel levy	71,339,699	6,033,661	70,948,576	62,778,834	5,638,251	62,778,834
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,094,201	81,638	1,086,040	1,003,904	79,841	1,003,904
Plastic bag levy	240,226	50,730	241,295	231,875	49,284	231,875
Electricity levy	8,496,282	644,958	8,500,970	8,457,668	646,076	8,457,668
Incandescent light bulb levy	59,708	4,449	55,354	70,206	8,156	70,206
CO ₂ tax - motor vehicle emissions	1,414,430	110,579	1,336,817	1,208,521	115,863	1,208,521
Tyre levy	570,000	55,665	715,912	77,242	62,276	77,242
International Oil Pollution Compensation Fund	3,019	-	3,019	803	-	803
Other						
Universal Service Fund	225,918	749	192,357	274,842	2,540	274,842
Taxes on international trade and transactions	50,193,335	6,045,876	49,945,877	46,102,497	5,552,902	46,102,497
Import duties						
Customs duties	42,922,333	5,386,727	43,317,388	40,371,656	4,820,126	40,371,656
Specific excise duties on imports	6,088,329	536,321	5,836,478	5,207,427	609,424	5,207,427
Other						
Miscellaneous customs and excise receipts 4)	1,087,404	99,475	705,156	405,915	84,766	405,915
Diamond export duties	95,269	23,352	86,856	117,500	38,586	117,500
Other taxes	(437)	151	(337)	(125)	(3)	(125)
Stamp duties and fees	(437)	151	(337)	(125)	(3)	(125)
Unallocated tax revenue 4)	(1,172,924)	(4,087)	(23,515)	12,213	18,550	12,213
Total tax revenue (gross)	1,217,306,750	129,867,252	1,216,463,838	1,144,080,988	131,354,606	1,144,080,988
Less: SACU payments 5)	(55,950,873)	-	(55,950,873)	(39,448,348)	-	(39,448,348)
Total tax revenue (net of SACU payments)	1,161,355,877	129,867,252	1,160,512,965	1,104,632,640	131,354,606	1,104,632,640
Departmental revenue	33,229,106	3,800,882	34,693,942	33,263,802	4,611,717	33,263,802
Non- tax receipts	1,800	455	4,144	4,862	822	4,862
Sales of goods and services other than capital assets						
Sales by market establishments	59,261	4,095	49,616	52,271	6,097	52,271
Administrative fees	1,229,011	18,480	298,442	1,342,431	1,107,830	1,342,431
Other sales	883,568	181,885	1,135,750	1,142,592	78,280	1,142,592
Selling of scrap or waste and other used current goods	10,702	2,181	12,797	49,002	5,925	49,002
Transfers received	549,583	23,717	287,002	447,576	83,754	447,576
Fines penalties and forfeits	606,086	57,156	458,322	666,989	39,479	666,989
Interest, dividends and rent on land						
Interest	2,560,382	870,787	3,455,769	3,981,132	1,274,141	3,981,132
Dividends	1,062,253	50,000	1,406,436	1,258,902	21,182	1,258,902
Rent on land	7,734,459	220,555	7,833,379	5,948,363	203,511	5,948,363
Of which:						
Mineral and petroleum royalties	7,704,441	218,982	7,797,028	5,913,366	201,846	5,913,366
Sales of capital assets	146,343	23,146	186,452	147,924	18,502	147,924
Financial transactions in assets and liabilities	18,385,658	2,348,426	19,565,834	18,221,758	1,772,194	18,221,758
Of which:						
National Revenue Fund Receipts 6)	15,719,600	2,252,927	17,916,526	14,240,651	246,446	14,240,651
Total national government revenue 7)	1,194,584,983	133,668,134	1,195,206,907	1,137,896,442	135,966,323	1,137,896,442
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,194,584,983	133,668,134	1,195,206,907	1,137,896,442	135,966,323	1,137,896,442
Departmental revenue received but not yet paid to NRF	-	(80,621)	2,478,246	3,309,018	1,458,505	3,309,018
Revenue collected on behalf of the Provincial Authorities	-	2	63	49	1	49
Revenue collected on behalf of the Road Accident Fund (RAF)	35,608,600	3,111,742	36,474,472	33,630,453	2,685,410	33,630,453
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	18,611,292	1,657,480	18,271,131	17,826,762	1,718,671	17,826,762
Total net revenue		138,356,735	1,252,430,820	1,192,662,724	141,828,910	1,192,662,724
Cash balance National Revenue Fund		90,413	22,388	115,847	2,826	115,847
Provincial revenue collected by SARS and transferred by National Treasury		-	(62)	(48)	(2)	(48)
Direct transfer from National Revenue Fund to the RAF		(3,014,486)	(36,048,140)	(33,544,875)	(2,865,375)	(33,544,875)
Direct transfer from National Revenue Fund to the UIF		(1,529,964)	(18,332,321)	(16,257,970)	(1,556,001)	(16,257,970)
Recovery of criminal assets added as part of cash revenue in Table 4		56,591	120,004	111,594	13,932	111,594
Revenue collected according to Table 4		133,959,289	1,198,192,689	1,143,087,272	137,424,290	1,143,087,272

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