

Table 1 Revenue

R thousand	2012/13		2011/12	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on income, profits and capital gains</b>	<b>475,729,255</b>	<b>29,311,761</b>	<b>426,583,730</b>	<b>20,882,575</b>
Income tax on persons and individuals	285,969,650	21,116,155	250,388,527	18,623,985
Tax on corporate income				
Companies	167,838,600	(80,143)	151,563,104	205,414
Secondary tax on companies	19,050,000	8,137,420	21,965,408	1,836,440
Withholding tax on dividends	-	524	-	-
Tax on retirement funds	-	-	6,666	(404)
Other				
Interest on overdue income tax	2,871,005	137,790	2,659,695	217,244
Small business tax amnesty	-	15	330	(104)
<b>Taxes on payroll and workforce</b>	<b>11,131,211</b>	<b>858,668</b>	<b>10,173,133</b>	<b>763,116</b>
Skills development levy	11,131,211	858,668	10,173,133	763,116
<b>Taxes on property</b>	<b>8,627,127</b>	<b>647,040</b>	<b>7,817,499</b>	<b>607,351</b>
Estate, inheritance and gift taxes				
Donations tax	55,105	1,801	52,657	918
Estate duty	1,220,731	32,248	1,045,163	46,531
Taxes on financial and capital transactions				
Securities transfer tax	3,104,972	302,186	2,886,114	239,177
Transfer duties	4,246,319	310,805	3,833,565	320,725
<b>Taxes on goods and services</b>	<b>294,554,204</b>	<b>17,253,760</b>	<b>263,968,977</b>	<b>18,457,084</b>
Value added tax	209,674,851	10,855,785	191,013,999	12,803,411
Domestic VAT	242,674,851	19,287,953	220,208,932	17,359,807
Import VAT	105,000,000	3,270,810	101,812,632	4,668,103
Refunds	138,000,000	11,702,978	131,007,566	9,224,498
Turnover tax for small businesses	10,000	117	5,703	20
Specific excise duties				
Beer	8,476,896	330,277	7,602,586	297,230
Traditional beer and traditional beer powder	40,896	2,192	33,744	2,950
Wine and other fermented beverages	1,926,217	116,458	1,875,112	117,915
Spirits	3,708,389	292,485	3,399,455	345,043
Cigarettes and cigarette tobacco	11,735,043	983,672	10,172,575	971,821
Pipe tobacco and cigars	796,955	155,095	628,820	83,546
Petroleum products	1,096,369	77,489	924,433	75,318
Revenue from neighbouring countries	991,665	172,221	812,935	-
Ad valorem excise duties	1,999,920	430,783	1,828,347	401,463
General fuel levy	42,775,510	3,093,195	36,589,069	2,767,344
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	750,298	76,862	762,417	58,913
Plastic bag levy	149,725	7,592	53,832	74,592
Electricity levy	8,601,470	511,213	6,429,722	419,467
Incandescent light bulb levy	110,000	6,925	143,787	4,231
CO <sub>2</sub> tax - motor vehicle emissions	1,610,000	141,384	1,617,353	33,820
Other				
Universal Service Fund	100,000	15	75,088	-
<b>Taxes on international trade and transactions</b>	<b>36,359,265</b>	<b>1,315,844</b>	<b>34,103,225</b>	<b>1,273,086</b>
Import duties				
Customs duties	36,160,000	1,249,264	34,173,427	1,248,234
Specific excise duties on imports	-	60,884	-	-
Other				
Miscellaneous customs and excise receipts	149,592	3,984	(134,432)	21,314
Diamond export duties	49,673	1,712	64,230	3,538
<b>Other taxes</b>	<b>-</b>	<b>(57)</b>	<b>(2,893)</b>	<b>358</b>
Stamp duties and fees	-	(57)	(2,893)	358
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>(191)</b>	<b>7,402</b>	<b>10,609</b>
<b>Total tax revenue (gross)</b>	<b>826,401,062</b>	<b>49,386,825</b>	<b>742,651,073</b>	<b>41,994,179</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>42,151,276</b>	<b>10,537,819</b>	<b>21,759,964</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>784,249,786</b>	<b>38,844,006</b>	<b>720,891,109</b>	<b>36,554,188</b>
<b>Departmental revenue</b>	<b>15,090,964</b>	<b>582,001</b>	<b>18,912,702</b>	<b>443,482</b>
Sales of goods and services other than capital assets				
Sales by market establishments	43,194	3,679	51,254	3,596
Administrative fees	1,727,650	139,084	2,234,452	26,408
Other sales	606,150	35,842	544,956	31,687
Selling of scrap or waste and other used current goods	31,063	1,112	97,662	1,286
Transfers received	168,561	-	390,295	-
Fines penalties and forfeits	951,887	34,784	867,291	153,286
Interest, dividends and rent on land				
Interest	2,384,178	321,432	2,797,461	182,448
Dividends	1,726,400	-	1,594,932	-
Rent on land	6,563,092	(233)	5,828,217	2,886
Of which:				
Mineral and petroleum royalties	6,510,000	(859)	5,611,854	2,538
Sales of capital assets	64,294	1,607	36,768	407
Financial transactions in assets and liabilities	824,495	44,694	4,469,414	41,478
<b>Total national government revenue</b>	<b>8)</b>	<b>799,340,750</b>	<b>39,431,007</b>	<b>739,803,811</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>				
<b>Total national government revenue</b>		<b>39,431,007</b>	<b>739,803,811</b>	<b>36,997,670</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(127,612)	567,505	54,505
Revenue collected on behalf of the Provincial Authorities		22	3,290	135
Revenue collected on behalf of the Road Accident Fund (RAF)		1,284,247	16,628,018	1,190,039
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		935,054	12,183,956	905,689
<b>Total net revenue</b>		<b>41,522,718</b>	<b>769,186,580</b>	<b>39,148,038</b>
Cash balance National Revenue Fund		(76,834)	(137,305)	5,860
Provincial revenue collected by SARS and transferred by National Treasury for March		(29)	(3,484)	(224)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,496,409)	(16,371,406)	(1,239,797)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,047,057)	(12,130,825)	(922,911)
Recovery of criminal assets added as part of cash revenue in statement 5		943	17,333	329
<b>Revenue collected according to table 5</b>		<b>38,903,332</b>	<b>740,560,893</b>	<b>36,991,295</b>

1) Previously known as sorghum beer and sorghum powder

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

6) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

7) Payments in terms of Customs Union agreements

8) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database