

**Table 1 Revenue**

R thousand	2012/13			2011/12		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>23 530 413</b>	<b>52 842 174</b>	<b>426 583 730</b>	<b>20 948 896</b>	<b>41 831 471</b>
Income tax on persons and individuals	285 969 650	21 277 665	42 393 820	250 388 527	18 053 055	36 677 040
Tax on corporate income						
Companies	167 838 600	912 576	832 433	151 563 104	1 005 711	1 211 125
Secondary tax on companies	19 050 000	492 285	8 629 705	21 965 408	1 611 487	3 447 927
Withholding tax on dividends	-	721 371	721 895	-	-	-
Tax on retirement funds	-	-	-	6 666	-	(404)
Other						
Interest on overdue income tax	2 871 005	126 491	264 281	2 659 695	278 678	495 922
Small business tax amnesty	-	25	40	330	(35)	(139)
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>714 785</b>	<b>1 573 453</b>	<b>10 173 133</b>	<b>964 537</b>	<b>1 727 653</b>
Skills development levy	11 131 211	714 785	1 573 453	10 173 133	964 537	1 727 653
<b>Taxes on property</b>	<b>8 627 127</b>	<b>711 829</b>	<b>1 358 869</b>	<b>7 817 499</b>	<b>688 306</b>	<b>1 295 657</b>
Estate, inheritance and gift taxes						
Donations tax	55 105	16 643	18 444	52 657	3 413	4 331
Estate duty	1 220 731	96 493	128 741	1 045 163	63 217	109 748
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	230 679	532 865	2 886 114	224 497	463 674
Transfer duties	4 246 319	368 014	678 819	3 833 565	397 179	717 904
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>22 484 306</b>	<b>39 738 066</b>	<b>263 968 977</b>	<b>16 983 476</b>	<b>35 440 560</b>
Value added tax	209 674 851	16 758 998	27 614 783	191 013 999	11 495 674	24 299 085
Domestic VAT	242 674 851	20 101 884	39 389 837	220 208 932	18 055 593	35 415 400
Import VAT	105 000 000	8 474 937	11 745 747	101 812 632	6 280 062	10 948 165
Refunds	138 000 000	11 817 823	23 520 801	131 007 566	12 839 982	22 064 480
Turnover tax for small businesses	10 000	210	327	5 703	-	20
Specific excise duties						
Beer	8 476 896	605 986	936 263	7 602 586	584 010	881 240
Traditional beer and traditional beer powder	40 896	1 961	4 153	33 744	3 399	6 349
Wine and other fermented beverages	1 926 217	127 546	244 004	1 875 112	113 954	231 869
Spirits	3 708 389	263 883	556 368	3 399 455	272 874	617 917
Cigarettes and cigarette tobacco	11 735 043	771 012	1 754 684	10 172 575	652 134	1 623 955
Pipe tobacco and cigars	796 955	52 679	207 774	628 820	18 033	101 579
Petroleum products	1 096 369	74 323	151 812	924 433	77 691	153 009
Revenue from neighbouring countries	991 665	-	172 221	812 935	136 793	136 793
Ad valorem excise duties	1 999 920	34 211	464 994	1 828 347	40 422	441 885
General fuel levy	42 775 510	3 135 267	6 228 462	36 589 069	2 934 354	5 701 698
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	76 111	152 973	762 417	61 811	120 724
Plastic bag levy	149 725	1 229	8 821	53 832	2 763	77 355
Electricity levy	8 601 470	482 621	993 834	6 429 722	506 239	925 706
Incandescent light bulb levy	110 000	13 142	20 067	143 787	7 967	12 198
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	85 114	226 498	1 617 353	74 856	108 676
Other						
Universal Service Fund	100 000	13	28	75 088	502	502
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>2 508 612</b>	<b>3 824 456</b>	<b>34 103 225</b>	<b>2 068 150</b>	<b>3 341 236</b>
Import duties						
Customs duties	36 160 000	2 496 489	3 745 753	34 173 427	2 049 095	3 297 329
Specific excise duties on imports	-	27 653	88 537	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	(15 530)	(11 546)	(134 432)	18 644	39 958
Diamond export duties	49 673	-	1 712	64 230	411	3 949
<b>Other taxes</b>	<b>-</b>	<b>-</b>	<b>(57)</b>	<b>(2 893)</b>	<b>61</b>	<b>419</b>
Stamp duties and fees	-	-	(57)	(2 893)	61	419
<b>Unallocated tax revenue</b>	<b>-</b>	<b>202 762</b>	<b>202 571</b>	<b>7 402</b>	<b>(16 498)</b>	<b>(5 889)</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>50 152 707</b>	<b>99 539 532</b>	<b>742 651 073</b>	<b>41 636 928</b>	<b>83 631 107</b>
Less: SACU payments	42 151 276	-	10 537 819	21 759 964	-	5 439 991
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>50 152 707</b>	<b>89 001 713</b>	<b>720 891 109</b>	<b>41 636 928</b>	<b>78 191 116</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>490 512</b>	<b>1 072 513</b>	<b>18 912 702</b>	<b>438 966</b>	<b>882 448</b>
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	4 212	7 891	51 254	3 767	7 363
Administrative fees	1 727 650	93 495	232 579	2 234 452	140 053	166 461
Other sales	606 150	41 321	77 163	544 956	38 912	70 599
Selling of scrap or waste and other used current goods	31 063	3 862	4 974	97 662	2 435	3 721
Transfers received	168 561	5	5	390 295	-	-
Fines penalties and forfeits	951 887	6 595	41 379	867 291	50 172	203 458
Interest, dividends and rent on land						
Interest	2 384 178	246 943	568 375	2 797 461	125 057	307 505
Dividends	1 726 400	-	-	1 594 932	-	-
Rent on land	6 563 092	53 549	53 316	5 828 217	45 015	47 901
Of which:						
Mineral and petroleum royalties	6 510 000	220 080	219 221	5 611 854	29	2 567
Sales of capital assets	64 294	1 481	3 088	36 768	348	755
Financial transactions in assets and liabilities	824 495	39 048	83 742	4 469 414	33 208	74 686
<b>Total national government revenue</b>	<b>799 340 750</b>	<b>50 643 219</b>	<b>90 074 226</b>	<b>739 803 811</b>	<b>42 075 894</b>	<b>79 073 564</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>50 643 219</b>	<b>90 074 226</b>	<b>739 803 811</b>	<b>42 075 894</b>	<b>79 073 564</b>
Departmental revenue received but not yet paid to the National Revenue Fund		125 891	(1 721)	567 505	105 931	160 436
Revenue collected on behalf of the Provincial Authorities		30	52	3 290	170	305
Revenue collected on behalf of the Road Accident Fund (RAF)		1 236 014	2 520 261	16 628 018	1 348 670	2 538 709
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		930 787	1 865 841	12 183 956	920 005	1 825 694
<b>Total net revenue</b>		<b>52 935 941</b>	<b>94 458 659</b>	<b>769 186 580</b>	<b>44 450 670</b>	<b>83 598 708</b>
Cash balance National Revenue Fund		119 243	42 410	(137 305)	(520 409)	(514 549)
Provincial revenue collected by SARS and transferred by National Treasury for April		(22)	(51)	(3 484)	(134)	(358)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 284 247)	(2 780 656)	(16 371 406)	(1 190 038)	(2 429 835)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 004 019)	(2 051 076)	(12 130 825)	(962 383)	(1 885 294)
Recovery of criminal assets added as part of cash revenue in statement 5		(29 262)	(28 319)	17 333	641	970
<b>Revenue collected according to table 5</b>		<b>50 737 634</b>	<b>89 640 967</b>	<b>740 560 893</b>	<b>41 778 347</b>	<b>78 769 642</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