

Table 1 Revenue

R thousand	2012/13				
	Budget estimate	April	May	June	Year to date
Taxes on income, profits and capital gains	475 729 255	29 311 761	23 530 413	64 093 508	116 935 682
Income tax on persons and individuals	285 969 650	21 116 155	21 277 665	20 310 980	62 704 800
Tax on corporate income					
Companies	167 838 600	(80 143)	912 576	43 098 529	43 930 962
Secondary tax on companies	19 050 000	8 137 420	492 285	152 999	8 782 704
Withholding tax on dividends	-	524	721 371	339 773	1 061 668
Tax on retirement funds	-	-	-	-	-
Other					
Interest on overdue income tax	2 871 005	137 790	126 491	191 192	455 473
Small business tax amnesty	-	15	25	36	76
Taxes on payroll and workforce	11 131 211	858 668	714 785	1 024 446	2 597 899
Skills development levy	11 131 211	858 668	714 785	1 024 446	2 597 899
Taxes on property	8 627 127	647 040	711 829	697 382	2 056 251
Estate, inheritance and gift taxes					
Donations tax	55 105	1 801	16 643	7 714	26 158
Estate duty	1 220 731	32 248	96 493	60 333	189 074
Taxes on financial and capital transactions					
Securities transfer tax	3 104 972	302 186	230 679	280 885	813 750
Transfer duties	4 246 319	310 805	368 014	348 450	1 027 269
Taxes on goods and services	294 554 204	17 253 760	22 484 306	21 615 327	61 353 393
Value added tax	209 674 851	10 855 785	16 758 998	15 467 460	43 082 243
Domestic VAT	242 674 851	19 287 953	20 101 884	18 142 074	57 531 911
Import VAT	105 000 000	3 270 810	8 474 937	8 557 508	20 303 255
Refunds	138 000 000	11 702 978	11 817 823	11 232 122	34 752 923
Turnover tax for small businesses	10 000	117	210	93	420
Specific excise duties					
Beer	8 476 896	330 277	605 986	617 450	1 553 713
Traditional beer and traditional beer powder	40 896	2 192	1 961	2 628	6 781
Wine and other fermented beverages	1 926 217	116 458	127 546	151 496	395 500
Spirits	3 708 389	292 485	263 883	297 600	853 968
Cigarettes and cigarette tobacco	11 735 043	983 672	771 012	749 124	2 503 808
Pipe tobacco and cigars	796 955	155 095	52 679	325	208 099
Petroleum products	1 096 369	77 489	74 323	71 047	222 859
Revenue from neighbouring countries	991 665	172 221	-	207 137	379 358
Ad valorem excise duties	1 999 920	430 783	34 211	1 944	466 938
General fuel levy	42 775 510	3 093 195	3 135 267	3 308 428	9 536 890
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	750 298	76 862	76 111	70 296	223 269
Plastic bag levy	149 725	7 592	1 229	16 453	25 274
Electricity levy	8 601 470	511 213	482 621	557 481	1 551 315
Incandescent light bulb levy	110 000	6 925	13 142	7 679	27 746
CO ₂ tax - motor vehicle emissions	1 610 000	141 384	85 114	88 656	315 154
Other					
Universal Service Fund	100 000	15	13	29	57
Taxes on international trade and transactions	36 359 265	1 315 844	2 508 612	2 702 126	6 526 582
Import duties					
Customs duties	36 160 000	1 249 264	2 496 489	2 410 859	6 156 612
Specific excise duties on imports	-	60 884	27 653	227 998	316 535
Other					
Miscellaneous customs and excise receipts	149 592	3 984	(15 530)	62 908	51 362
Diamond export duties	49 673	1 712	-	360	2 072
Other taxes	-	(57)	-	6	(51)
Stamp duties and fees	-	(57)	-	6	(51)
Unallocated tax revenue	6)	(191)	202 762	(184 432)	18 139
Total tax revenue (gross)	826 401 062	49 386 825	50 152 707	89 948 364	189 487 896
Less: SACU payments	7)	42 151 276	10 537 819	-	10 537 819
Total tax revenue (net of SACU payments)	784 249 786	38 849 006	50 152 707	89 948 364	178 950 077
Departmental revenue	15 090 964	582 001	490 512	3 682 605	4 755 118
Sales of goods and services other than capital assets					
Sales by market establishments	43 194	3 679	4 212	3 721	11 613
Administrative fees	1 727 650	139 084	93 495	92 562	325 142
Other sales	606 150	35 842	41 321	45 444	122 607
Selling of scrap or waste and other used current goods	31 063	1 112	3 862	1 670	6 644
Transfers received	168 561	-	5	133	138
Fines penalties and forfeits	951 887	34 784	6 595	33 074	74 453
Interest, dividends and rent on land					
Interest	2 384 178	321 432	246 943	249 209	817 584
Dividends	1 726 400	-	-	931 707	931 707
Rent on land	6 563 092	(233)	53 549	2 238 680	2 291 996
Of which:					
Mineral and petroleum royalties	6 510 000	(859)	220 080	2 235 410	2 454 631
Sales of capital assets	64 294	1 607	1 481	895	3 982
Financial transactions in assets and liabilities	824 495	44 694	39 048	85 509	169 252
Total national government revenue	8)	799 340 750	39 431 007	50 643 219	93 630 969
Reconciliation to total net revenue and revenue collected on table 5					
Total national government revenue		39 431 007	50 643 219	93 630 969	183 705 195
Departmental revenue received but not yet paid to the National Revenue Fund		(127 612)	125 891	(923 028)	(924 750)
Revenue collected on behalf of the Provincial Authorities		22	30	29	81
Revenue collected on behalf of the Road Accident Fund (RAF)		1 284 247	1 236 014	1 360 083	3 880 344
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		935 054	930 787	1 150 010	3 015 851
Total net revenue		41 522 718	52 935 941	95 218 063	189 676 721
Cash balance National Revenue Fund		(76 834)	119 243	560 445	602 855
Provincial revenue collected by SARS and transferred by National Treasury for May		(29)	(22)	(30)	(81)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 496 409)	(1 284 247)	(1 284 247)	(4 064 903)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 047 057)	(1 004 019)	(994 217)	(3 045 293)
Recovery of criminal assets added as part of cash revenue in statement 5		943	(29 262)	2 288	(26 031)
Revenue collected according to table 5		38 903 332	50 737 634	93 502 302	183 143 268

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