

Table 1 Revenue

R thousand	2012/13					
	Budget estimate	April	May	June	July	Year to date
Taxes on income, profits and capital gains	475 729 255	29 311 761	23 530 413	64 093 508	19 930 168	136 865 850
Income tax on persons and individuals	265 969 650	21 116 155	21 277 665	20 310 980	17 813 319	80 518 119
Tax on corporate income						
Companies	167 838 600	(80 143)	912 576	43 098 529	725 443	44 656 405
Secondary tax on companies	19 050 000	8 137 420	492 285	152 999	132 490	8 915 194
Withholding tax on dividends	-	524	721 371	339 773	1 043 465	2 105 133
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2 871 005	137 790	126 491	191 192	215 392	670 865
Small business tax amnesty	-	15	25	36	59	134
Taxes on payroll and workforce	11 131 211	858 668	714 785	1 024 446	951 758	3 549 658
Skills development levy	11 131 211	858 668	714 785	1 024 446	951 758	3 549 658
Taxes on property	8 627 127	647 040	711 829	697 382	684 045	2 740 297
Estate, inheritance and gift taxes						
Donations tax	55 105	1 801	16 643	7 714	2 916	29 074
Estate duty	1 220 731	32 248	96 493	60 333	61 975	251 049
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	302 186	230 679	280 885	254 210	1 067 960
Transfer duties	4 246 319	310 805	368 014	348 450	364 945	1 392 214
Taxes on goods and services	294 554 204	17 253 760	22 484 306	21 615 327	24 993 541	86 346 934
Value added tax	209 674 851	10 855 785	16 758 998	16 467 460	17 803 000	60 885 242
Domestic VAT	242 674 851	19 287 953	20 101 884	18 142 074	20 134 584	77 666 494
Import VAT	105 000 000	3 270 810	8 474 937	8 557 508	8 819 648	29 122 903
Refunds	138 000 000	11 702 978	11 817 823	11 232 122	11 151 232	45 904 155
Turnover tax for small businesses	10 000	117	210	93	31	451
Specific excise duties						
Beer	8 476 896	330 277	605 986	617 450	614 111	2 167 825
Traditional beer and traditional beer powder	40 896	2 192	1 961	2 628	2 118	8 900
Wine and other fermented beverages	1 926 217	116 458	127 546	151 496	154 256	549 756
Spirits	3 708 389	292 485	263 883	297 600	396 301	1 250 269
Cigarettes and cigarette tobacco	11 735 043	983 672	771 012	749 124	1 014 963	3 518 771
Pipe tobacco and cigars	796 955	155 095	52 679	325	77 485	265 584
Petroleum products	1 096 369	77 489	74 323	71 047	76 712	299 571
Revenue from neighbouring countries	991 665	172 221	-	207 137	114 134	493 493
Ad valorem excise duties	1 999 920	430 783	34 211	1 944	510 184	977 122
General fuel levy	42 775 510	3 093 195	3 135 267	3 308 428	3 395 046	12 931 936
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	69 614	292 883
Plastic bag levy	149 725	7 592	1 229	16 453	33 850	59 124
Electricity levy	8 601 470	511 213	482 621	557 481	543 064	2 094 379
Incandescent light bulb levy	110 000	6 925	13 142	7 679	6 357	34 103
CO ₂ tax - motor vehicle emissions	1 610 000	141 384	85 114	88 656	168 256	483 410
Other						
Universal Service Fund	100 000	15	13	29	14 059	14 116
Taxes on international trade and transactions	36 359 265	1 315 844	2 508 612	2 702 126	2 949 833	9 476 415
Import duties						
Customs duties	36 160 000	1 249 264	2 496 489	2 410 859	2 737 132	8 893 744
Specific excise duties on imports	-	60 884	27 653	227 998	152 905	469 441
Other						
Miscellaneous customs and excise receipts	149 592	3 984	(15 530)	62 908	53 368	104 730
Diamond export duties	49 673	1 712	-	360	6 429	8 501
Other taxes	-	(57)	-	6	292	241
Stamp duties and fees	-	(57)	-	6	292	241
Unallocated tax revenue	6)	(191)	202 782	(184 432)	3 621	21 761
Total tax revenue (gross)	826 401 062	49 386 825	50 152 707	89 948 364	49 513 260	239 001 156
Less: SACU payments	7)	42 151 276	10 537 819	-	10 537 819	21 075 638
Total tax revenue (net of SACU payments)	784 249 786	38 845 006	50 152 707	89 948 364	38 975 441	217 925 518
Departmental revenue	15 090 964	582 001	490 512	3 682 605	969 540	5 724 658
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	3 679	4 212	3 721	3 744	15 357
Administrative fees	1 727 650	139 084	93 495	92 562	145 489	470 631
Other sales	606 150	35 842	41 321	45 444	39 134	161 740
Selling of scrap or waste and other used current goods	31 063	1 112	3 862	1 670	1 699	8 343
Transfers received	168 561	-	5	133	280 366	280 504
Fines penalties and forfeits	951 887	34 784	6 595	33 074	44 591	119 044
Interest, dividends and rent on land						
Interest	2 384 178	321 432	246 943	249 209	179 474	997 058
Dividends	1 726 400	-	-	931 707	-	931 707
Rent on land	6 563 092	(233)	53 549	2 238 680	225 993	2 517 989
Of which:						
Mineral and petroleum royalties	6 510 000	(859)	220 080	2 235 410	213 844	2 668 475
Sales of capital assets	64 294	1 607	1 481	895	2 755	6 738
Financial transactions in assets and liabilities	824 495	44 694	39 048	85 509	46 295	215 547
Total national government revenue	799 340 750	39 431 007	50 643 219	93 630 969	39 944 981	223 650 176
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		39 431 007	50 643 219	93 630 969	39 944 981	223 650 176
Departmental revenue received but not yet paid to the National Revenue Fund		(127 612)	125 891	(923 028)	840 153	(84 597)
Revenue collected on behalf of the Provincial Authorities		22	30	29	30	112
Revenue collected on behalf of the Road Accident Fund (RAF)		1 284 247	1 236 014	1 360 083	1 512 411	5 392 755
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		935 054	930 787	1 150 010	1 039 675	4 055 626
Total net revenue		41 522 718	52 935 941	95 218 063	43 337 250	233 013 972
Cash balance National Revenue Fund		(76 834)	119 243	560 445	(938 433)	(335 579)
Provincial revenue collected by SARS and transferred by National Treasury for June		(29)	(22)	(30)	(29)	(110)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 496 409)	(1 284 247)	(1 284 247)	(1 360 083)	(5 424 986)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 047 057)	(1 004 019)	(994 217)	(1 106 653)	(4 151 946)
Recovery of criminal assets added as part of cash revenue in statement 5		943	(29 262)	2 285	(22 069)	(48 059)
Revenue collected according to table 5		38 903 332	50 737 634	93 502 302	39 909 984	223 053 252

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