

Table 1 Revenue

R thousand	2012/13			2011/12		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>19 930 168</b>	<b>136 865 850</b>	<b>426 583 730</b>	<b>19 692 482</b>	<b>118 767 529</b>
Income tax on persons and individuals	285 969 650	17 813 319	80 518 119	250 388 527	17 639 173	72 561 141
Tax on corporate income						
Companies	167 838 600	725 443	44 656 405	151 563 104	267 762	39 413 056
Secondary tax on companies	19 050 000	132 490	8 915 194	21 965 408	1 630 799	5 934 271
Withholding tax on dividends	-	1 043 465	2 105 133	-	-	-
Tax on retirement funds	-	-	-	6 666	19	(1 098)
Other						
Interest on overdue income tax	2 871 005	215 392	670 865	2 659 695	154 597	860 482
Small business tax amnesty	-	59	134	330	131	(324)
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>951 758</b>	<b>3 549 658</b>	<b>10 173 133</b>	<b>790 926</b>	<b>3 225 361</b>
Skills development levy	11 131 211	951 758	3 549 658	10 173 133	790 926	3 225 361
<b>Taxes on property</b>	<b>8 627 127</b>	<b>684 045</b>	<b>2 740 297</b>	<b>7 817 499</b>	<b>609 979</b>	<b>2 613 799</b>
Estate, inheritance and gift taxes						
Donations tax	55 105	2 916	29 074	52 657	3 576	22 402
Estate duty	1 220 731	61 975	251 049	1 045 163	69 464	326 908
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	254 210	1 067 960	2 886 114	244 300	897 244
Transfer duties	4 246 319	364 945	1 392 214	3 833 565	292 640	1 367 246
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>24 993 541</b>	<b>86 346 934</b>	<b>263 968 977</b>	<b>21 535 268</b>	<b>75 919 743</b>
Value added tax	209 674 851	17 803 000	60 885 242	191 013 999	15 245 653	52 982 240
Domestic VAT	242 674 851	20 134 584	77 666 494	220 208 932	17 928 154	69 554 335
Import VAT	105 000 000	8 819 648	29 122 903	101 812 632	8 152 892	26 029 943
Refunds	138 000 000	11 151 232	45 904 155	131 007 566	10 835 394	42 602 037
Turnover tax for small businesses	10 000	31	451	5 703	91	144
Specific excise duties						
Beer	8 476 896	614 111	2 167 825	7 602 586	558 841	2 008 666
Traditional beer and traditional beer powder	40 896	2 118	8 900	33 744	3 017	12 380
Wine and other fermented beverages	1 926 217	154 256	549 756	1 875 112	135 436	495 363
Spirits	3 708 389	396 301	1 250 269	3 399 455	275 741	1 187 252
Cigarettes and cigarette tobacco	11 735 043	1 014 963	3 518 771	10 172 575	719 008	2 994 217
Pipe tobacco and cigars	796 955	77 485	285 584	628 820	55 494	157 356
Petroleum products	1 096 369	76 712	299 571	924 433	75 339	304 614
Revenue from neighbouring countries	991 665	114 134	493 493	812 935	190 367	327 160
Ad valorem excise duties	1 999 920	510 184	977 122	1 828 347	332 344	774 022
General fuel levy	42 775 510	3 395 046	12 931 936	36 589 069	3 047 483	11 798 214
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	69 614	292 883	762 417	55 357	229 860
Plastic bag levy	149 725	33 850	59 124	53 832	(187 843)	(71 409)
Electricity levy	8 601 470	543 064	2 094 379	6 429 722	676 495	2 144 431
Incandescent light bulb levy	110 000	6 357	34 103	143 787	6 223	28 359
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	168 256	483 410	1 617 353	303 349	501 558
Other						
Universal Service Fund	100 000	14 059	14 116	75 088	42 875	45 318
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>2 949 833</b>	<b>9 476 415</b>	<b>34 103 225</b>	<b>2 441 032</b>	<b>7 770 931</b>
Import duties						
Customs duties	36 160 000	2 737 132	8 893 744	34 173 427	2 480 727	8 089 113
Specific excise duties on imports	-	152 905	469 441	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	53 368	104 730	(134 432)	(44 031)	(330 193)
Diamond export duties	49 673	6 429	8 501	64 230	4 335	12 010
<b>Other taxes</b>	<b>292</b>	<b>241</b>	<b>241</b>	<b>(2 893)</b>	<b>204</b>	<b>2 081</b>
Stamp duties and fees	-	292	241	(2 893)	204	2 081
<b>Unallocated tax revenue</b>	<b>6</b>	<b>3 621</b>	<b>21 761</b>	<b>7 402</b>	<b>(7 571)</b>	<b>(16 360)</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>49 513 260</b>	<b>239 001 156</b>	<b>742 651 073</b>	<b>45 062 320</b>	<b>208 283 084</b>
Less: SACU payments	42 151 276	10 537 819	21 075 638	21 759 964	5 439 991	10 879 982
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>38 975 441</b>	<b>217 925 518</b>	<b>720 891 109</b>	<b>39 622 329</b>	<b>197 403 102</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>969 540</b>	<b>5 724 658</b>	<b>18 912 702</b>	<b>1 553 625</b>	<b>5 046 876</b>
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	3 744	15 357	51 254	3 933	14 846
Administrative fees	1 727 650	145 489	470 631	2 234 452	327 753	579 945
Other sales	606 150	39 134	161 740	544 956	37 092	174 163
Selling of scrap or waste and other used current goods	31 063	1 699	8 343	97 662	5 229	13 026
Transfers received	168 561	280 366	280 504	390 295	86 896	86 896
Fines penalties and forfeits	951 887	44 591	119 044	867 291	10 892	241 650
Interest, dividends and rent on land						
Interest	2 384 178	179 474	997 058	2 797 461	80 377	485 228
Dividends	1 726 400	-	931 707	1 594 932	879 952	879 952
Rent on land	6 563 092	225 993	2 517 989	5 828 217	31 088	2 355 683
Of which:						
Mineral and petroleum royalties	6 510 000	213 844	2 668 475	5 611 854	27 906	2 301 426
Sales of capital assets	64 294	2 755	6 738	36 768	1 106	2 290
Financial transactions in assets and liabilities	824 495	46 295	215 547	4 469 414	89 307	213 197
<b>Total national government revenue</b>	<b>799 340 750</b>	<b>39 944 981</b>	<b>223 650 176</b>	<b>739 803 811</b>	<b>41 175 954</b>	<b>202 449 978</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>39 944 981</b>	<b>223 650 176</b>	<b>739 803 811</b>	<b>41 175 954</b>	<b>202 449 978</b>
Departmental revenue received but not yet paid to the National Revenue Fund		840 153	(84 597)	567 505	(130 577)	242 203
Revenue collected on behalf of the Provincial Authorities		30	112	3 290	125	557
Revenue collected on behalf of the Road Accident Fund (RAF)		1 512 411	5 392 755	16 628 018	1 362 950	5 241 519
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 039 675	4 055 526	12 183 956	973 135	3 771 386
<b>Total net revenue</b>		<b>43 337 250</b>	<b>233 013 972</b>	<b>769 186 580</b>	<b>43 381 587</b>	<b>211 705 643</b>
Cash balance National Revenue Fund		(938 433)	(335 579)	(137 305)	581 588	287 546
Provincial revenue collected by SARS and transferred by National Treasury for June		(29)	(110)	(3 484)	(128)	(656)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 360 083)	(5 424 986)	(16 371 406)	(1 339 860)	(5 118 365)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 106 653)	(4 151 946)	(12 130 825)	(985 440)	(3 840 692)
Recovery of criminal assets added as part of cash revenue in statement 5		(22 068)	(48 099)	17 333	3 435	5 277
<b>Revenue collected according to table 5</b>		<b>39 909 984</b>	<b>223 053 252</b>	<b>740 560 893</b>	<b>41 641 182</b>	<b>203 038 753</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 BLINS 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