

Table 1 Revenue

| R thousand | Budget estimate | 2012/13 | | | | | | Year to date |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | April | May | June | July | August | | |
| Taxes on income, profits and capital gains | 475 729 255 | 29 311 761 | 23 530 413 | 64 093 508 | 19 930 168 | 39 531 865 | 176 397 715 | |
| Income tax on persons and individuals | 285 969 650 | 21 116 155 | 21 277 665 | 20 310 980 | 17 813 319 | 25 389 543 | 105 507 662 | |
| Tax on corporate income | | | | | | | | |
| Companies | 167 838 600 | (80 143) | 912 576 | 43 098 529 | 725 443 | 13 197 167 | 57 853 572 | |
| Secondary tax on companies | 19 050 000 | 8 137 420 | 492 285 | 152 999 | 132 490 | 211 916 | 9 127 110 | |
| Withholding tax on dividends | - | 524 | 721 371 | 339 773 | 1 043 465 | 540 508 | 2 645 641 | |
| Tax on retirement funds | - | - | - | - | - | - | - | |
| Other | | | | | | | | |
| Interest on overdue income tax | 2 871 005 | 137 790 | 126 491 | 191 192 | 215 392 | 192 711 | 863 576 | |
| Small business tax amnesty | - | 15 | 25 | 36 | 59 | 20 | 154 | |
| Taxes on payroll and workforce | 11 131 211 | 858 668 | 714 785 | 1 024 446 | 951 758 | 1 005 031 | 4 554 689 | |
| Skills development levy | 11 131 211 | 858 668 | 714 785 | 1 024 446 | 951 758 | 1 005 031 | 4 554 689 | |
| Taxes on property | 8 627 127 | 647 040 | 711 829 | 697 382 | 684 045 | 666 719 | 3 407 015 | |
| Estate, inheritance and gift taxes | | | | | | | | |
| Donations tax | 55 105 | 1 801 | 16 643 | 7 714 | 2 916 | 10 109 | 39 183 | |
| Estate duty | 1 220 731 | 32 248 | 96 493 | 60 333 | 61 975 | 52 025 | 303 074 | |
| Taxes on financial and capital transactions | | | | | | | | |
| Securities transfer tax | 3 104 972 | 302 186 | 230 679 | 280 885 | 254 210 | 248 282 | 1 316 242 | |
| Transfer duties | 4 246 319 | 310 805 | 368 014 | 348 504 | 364 945 | 356 304 | 1 748 517 | |
| Taxes on goods and services | 294 554 204 | 17 253 760 | 22 484 306 | 21 615 327 | 24 993 541 | 22 449 236 | 108 796 171 | |
| Value added tax | 209 674 851 | 10 855 785 | 16 758 998 | 15 467 460 | 17 803 000 | 16 000 163 | 76 885 405 | |
| Domestic VAT | 242 674 851 | 19 287 953 | 20 101 884 | 18 142 074 | 20 134 584 | 19 666 639 | 97 333 133 | |
| Import VAT | 105 000 000 | 3 270 810 | 8 474 937 | 8 557 508 | 8 819 648 | 9 803 576 | 38 926 479 | |
| Refunds | 138 000 000 | 11 702 978 | 11 817 823 | 11 232 122 | 11 151 232 | 13 470 052 | 59 374 207 | |
| Turnover tax for small businesses | 10 000 | 117 | 210 | 93 | 31 | 2 147 | 2 598 | |
| Specific excise duties | | | | | | | | |
| Beer | 8 476 896 | 330 277 | 605 986 | 617 450 | 614 111 | 605 089 | 2 772 913 | |
| Traditional beer and traditional beer powder | 40 896 | 2 192 | 1 961 | 2 628 | 2 118 | 2 585 | 11 485 | |
| Wine and other fermented beverages | 1 926 217 | 116 458 | 127 546 | 151 496 | 154 256 | 12 056 | 561 812 | |
| Spirits | 3 708 389 | 292 485 | 263 883 | 297 600 | 396 301 | 219 123 | 1 469 393 | |
| Cigarettes and cigarette tobacco | 11 735 043 | 983 672 | 771 012 | 748 124 | 1 014 963 | 837 138 | 4 355 910 | |
| Pipe tobacco and cigars | 796 955 | 155 095 | 52 679 | 325 | 77 485 | 49 930 | 335 514 | |
| Petroleum products | 1 096 369 | 77 489 | 74 323 | 71 047 | 76 712 | 80 479 | 380 050 | |
| Revenue from neighbouring countries | 991 665 | 172 221 | 207 137 | 114 134 | 114 134 | 114 134 | 493 493 | |
| Ad valorem excise duties | 1 999 920 | 430 783 | 34 211 | 1 944 | 150 184 | 3 671 | 980 793 | |
| General fuel levy | 4 277 510 | 3 093 195 | 3 135 267 | 3 308 428 | 3 395 046 | 3 679 691 | 16 611 628 | |
| 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 | 64 311 | 357 194 | |
| Plastic bag levy | 149 725 | 7 592 | 1 229 | 16 453 | 33 850 | 746 | 59 870 | |
| Electricity levy | 8 601 470 | 511 213 | 482 621 | 557 481 | 543 064 | 786 161 | 2 880 539 | |
| Incandescent light bulb levy | 110 000 | 8 925 | 13 142 | 7 679 | 6 357 | 10 551 | 44 654 | |
| CO ₂ tax - motor vehicle emissions | 1 610 000 | 141 384 | 85 114 | 86 656 | 168 256 | 94 845 | 578 255 | |
| Other | | | | | | | | |
| Universal Service Fund | 100 000 | 15 | 13 | 29 | 14 059 | 551 | 14 666 | |
| Taxes on international trade and transactions | 36 359 265 | 1 315 844 | 2 508 612 | 2 702 126 | 2 949 833 | 3 325 401 | 12 801 816 | |
| Import duties | | | | | | | | |
| Customs duties | 36 160 000 | 1 249 264 | 2 496 489 | 2 410 859 | 2 737 132 | 3 079 795 | 11 973 539 | |
| Specific excise duties on imports | - | 60 884 | 27 653 | 227 998 | 152 905 | 239 804 | 709 244 | |
| Other | | | | | | | | |
| Miscellaneous customs and excise receipts | 149 692 | 3 984 | (15 530) | 62 308 | 53 368 | 5 677 | 110 407 | |
| Diamond export duties | 49 673 | 1 712 | - | 360 | 6 429 | 125 | 8 626 | |
| Other taxes | - | (57) | - | 6 | 292 | 86 | 327 | |
| Stamp duties and fees | - | (57) | - | 6 | 292 | 86 | 327 | |
| Unallocated tax revenue | - | (191) | 202 762 | (184 432) | 3 621 | (3 851) | 17 909 | |
| Total tax revenue (gross) | 826 401 062 | 49 386 825 | 50 152 707 | 89 948 364 | 49 513 260 | 66 974 487 | 308 975 643 | |
| Less: SACU payments | 42 151 276 | 10 537 819 | 10 537 819 | - | 10 537 819 | - | 21 075 638 | |
| Total tax revenue (net of SACU payments) | 784 249 786 | 38 849 006 | 39 614 888 | 89 948 364 | 38 975 441 | 66 974 487 | 284 900 005 | |
| Departmental revenue | 15 090 964 | 582 001 | 490 512 | 3 682 605 | 969 540 | 863 571 | 6 388 229 | |
| Sales of goods and services other than capital assets | | | | | | | | |
| Sales by market establishments | 43 194 | 3 679 | 4 212 | 3 721 | 3 744 | 3 859 | 19 216 | |
| Administrative fees | 1 727 650 | 139 084 | 93 495 | 92 562 | 145 489 | 170 088 | 640 718 | |
| Other sales | 606 150 | 35 842 | 41 321 | 45 444 | 39 134 | 83 935 | 245 676 | |
| Selling of scrap or waste and other used current goods | 31 063 | 1 112 | 3 862 | 1 670 | 1 699 | 1 514 | 9 857 | |
| Transfers received | 168 561 | - | 5 | 133 | 280 366 | (29 919) | 250 585 | |
| Fines penalties and forfeits | 951 887 | 34 784 | 6 595 | 33 074 | 44 591 | 28 403 | 147 447 | |
| Interest, dividends and rent on land | | | | | | | | |
| Interest | 2 384 178 | 321 432 | 246 943 | 249 209 | 179 474 | 307 622 | 1 304 680 | |
| Dividends | 1 726 400 | - | - | 931 707 | - | - | 931 707 | |
| Rent on land | 6 563 092 | (233) | 53 549 | 2 238 680 | 225 993 | 54 379 | 2 572 368 | |
| Of which: | | | | | | | | |
| Mineral and petroleum royalties | 6 510 000 | (859) | 220 080 | 2 235 410 | 213 844 | 51 164 | 2 719 639 | |
| Sales of capital assets | 64 294 | 1 607 | 1 481 | 895 | 2 755 | 2 464 | 9 202 | |
| Financial transactions in assets and liabilities | 824 495 | 44 694 | 39 048 | 85 509 | 46 295 | 41 227 | 256 774 | |
| Total national government revenue | 799 340 750 | 39 431 007 | 50 643 219 | 93 630 969 | 39 944 981 | 67 638 058 | 291 288 234 | |
| 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 | 67 638 058 | 291 288 234 | |
| Departmental revenue received but not yet paid to the National Revenue Fund | | (127 612) | 125 891 | (923 028) | 840 153 | 14 782 | (69 814) | |
| Revenue collected on behalf of the Provincial Authorities | | 22 | 30 | 29 | 30 | 35 | 147 | |
| Revenue collected on behalf of the Road Accident Fund (RAF) | | 1 284 247 | 1 236 014 | 1 360 083 | 1 512 411 | 1 624 605 | 7 017 360 | |
| Revenue collected on behalf of the Unemployment Insurance Fund (UIF) | | 935 054 | 930 787 | 1 150 010 | 1 039 675 | 1 092 436 | 5 147 962 | |
| Total net revenue | 41 522 718 | 52 935 941 | 52 935 941 | 95 218 063 | 43 337 250 | 70 369 917 | 303 383 889 | |
| Cash balance National Revenue Fund | (76 834) | 119 243 | 560 445 | (936 435) | 464 585 | 129 006 | 129 006 | |
| Provincial revenue collected by SARS and transferred by National Treasury for June | (29) | (22) | (30) | (29) | (30) | (30) | (140) | |
| Direct transfer from National Revenue Fund to the Road Accident Fund | (1 496 409) | (1 284 247) | (1 284 247) | (1 284 247) | (1 360 083) | (1 512 411) | (6 937 397) | |
| Direct transfer from National Revenue Fund to the Unemployment Insurance Fund | (1 047 057) | (1 004 019) | (994 217) | (994 217) | (1 106 653) | (1 065 536) | (5 217 482) | |
| Recovery of criminal assets added as part of cash revenue in statement 5 | 943 | (29 262) | 2 288 | (22 068) | (3 113) | (3 113) | (51 212) | |
| Revenue collected according to table 5 | | 38 903 332 | 50 737 634 | 93 502 302 | 39 909 984 | 68 253 412 | 291 306 664 | |

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