

**Table 1 Revenue**

R thousand	2012/13			2011/12		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>39 531 865</b>	<b>176 397 715</b>	<b>426 583 730</b>	<b>37 297 893</b>	<b>156 065 422</b>
Income tax on persons and individuals	285 969 650	25 389 543	105 907 662	250 388 527	22 500 701	95 061 842
Tax on corporate income						
Companies	167 838 600	13 197 167	57 853 572	151 563 104	12 380 522	51 793 578
Secondary tax on companies	19 050 000	211 916	9 127 110	21 965 408	2 231 464	8 165 735
Withholding tax on dividends	-	540 508	2 645 641	-	-	-
Tax on retirement funds	-	-	-	6 666	3 097	1 999
Other						
Interest on overdue income tax	2 871 005	192 711	863 576	2 659 695	182 051	1 042 533
Small business tax amnesty	-	20	154	330	59	(265)
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>1 005 031</b>	<b>4 554 689</b>	<b>10 173 133</b>	<b>817 325</b>	<b>4 042 686</b>
Skills development levy	11 131 211	1 005 031	4 554 689	10 173 133	817 325	4 042 686
<b>Taxes on property</b>	<b>8 627 127</b>	<b>666 719</b>	<b>3 407 015</b>	<b>7 817 499</b>	<b>704 128</b>	<b>3 317 927</b>
Estate, inheritance and gift taxes						
Donations tax	55 105	10 109	39 183	52 657	6 904	29 306
Estate duty	1 220 731	52 025	303 074	1 045 163	84 142	411 049
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	248 282	1 316 242	2 886 114	256 736	1 153 981
Transfer duties	4 246 319	356 304	1 748 517	3 833 565	356 345	1 723 591
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>22 449 236</b>	<b>108 796 171</b>	<b>263 968 977</b>	<b>20 016 901</b>	<b>95 936 645</b>
Value added tax	209 674 851	16 000 163	76 885 405	191 013 999	14 462 703	67 444 944
Domestic VAT	242 674 851	19 666 639	97 333 133	220 208 932	17 620 376	87 174 710
Import VAT	105 000 000	9 803 576	38 926 479	101 812 632	7 604 752	33 634 695
Refunds	138 000 000	13 470 052	59 374 207	131 007 566	10 762 424	53 364 461
Turnover tax for small businesses	10 000	2 147	2 598	5 703	421	565
Specific excise duties						
Beer	8 476 896	605 089	2 772 913	7 602 586	515 767	2 524 433
Traditional beer and traditional beer powder	40 896	2 585	11 485	33 744	2 772	15 151
Wine and other fermented beverages	1 926 217	12 056	561 812	1 875 112	10 228	505 590
Spirits	3 708 389	219 123	1 469 393	3 399 455	150 063	1 337 315
Cigarettes and cigarette tobacco	11 735 043	837 138	4 355 910	10 172 575	853 454	3 847 672
Pipe tobacco and cigars	796 955	49 930	335 514	628 820	42 652	200 008
Petroleum products	1 096 369	80 479	380 050	924 433	77 032	381 646
Revenue from neighbouring countries	991 665	-	493 493	812 935	(36 192)	290 967
Ad valorem excise duties	1 999 920	3 671	980 793	1 828 347	31 943	805 956
General fuel levy	42 775 510	3 679 691	16 611 628	36 589 069	3 197 963	14 996 177
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	64 311	357 194	762 417	54 838	284 698
Plastic bag levy	149 725	746	59 870	53 832	1 131	(70 278)
Electricity levy	8 601 470	786 161	2 880 539	6 429 722	555 670	2 700 101
Incandescent light bulb levy	110 000	10 551	44 654	143 787	11 602	39 961
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	94 845	578 255	1 617 353	82 469	584 027
Other						
Universal Service Fund	100 000	551	14 666	75 088	2 384	47 702
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>3 325 401</b>	<b>12 801 816</b>	<b>34 103 225</b>	<b>2 892 340</b>	<b>10 663 270</b>
Import duties						
Customs duties	36 160 000	3 079 795	11 973 539	34 173 427	2 859 540	10 948 653
Specific excise duties on imports	-	239 804	709 244	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	5 677	110 407	(134 432)	32 800	(297 393)
Diamond export duties	49 673	125	8 626	64 230	-	12 010
<b>Other taxes</b>	<b>-</b>	<b>86</b>	<b>327</b>	<b>(2 893)</b>	<b>(3 379)</b>	<b>(1 298)</b>
Stamp duties and fees	-	86	327	(2 893)	(3 379)	(1 298)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>(3 851)</b>	<b>17 909</b>	<b>7 402</b>	<b>24 898</b>	<b>8 538</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>66 974 487</b>	<b>305 975 643</b>	<b>742 651 073</b>	<b>61 750 106</b>	<b>270 033 190</b>
Less: SACU payments	42 151 276	-	21 075 638	21 759 964	-	10 879 982
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>66 974 487</b>	<b>284 900 005</b>	<b>720 891 109</b>	<b>61 750 106</b>	<b>259 153 208</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>663 571</b>	<b>6 388 229</b>	<b>18 912 702</b>	<b>539 294</b>	<b>5 586 171</b>
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	3 859	19 216	51 254	3 621	18 468
Administrative fees	1 727 650	170 088	640 718	2 234 452	204 609	784 554
Other sales	606 150	83 935	245 676	544 956	42 998	217 161
Selling of scrap or waste and other used current goods	31 063	1 514	9 857	97 662	7 899	20 925
Transfers received	168 561	(29 919)	250 585	390 295	84	86 980
Fines penalties and forfeits	951 887	28 403	147 447	867 291	30 049	271 698
Interest, dividends and rent on land						
Interest	2 384 178	307 622	1 304 680	2 797 461	179 399	664 627
Dividends	1 726 400	-	931 707	1 594 932	-	879 952
Rent on land	6 563 092	54 379	2 572 368	5 828 217	25 952	2 381 635
Of which:						
Mineral and petroleum royalties	6 510 000	51 164	2 719 639	5 611 854	59 470	2 360 896
Sales of capital assets	64 294	2 464	9 202	36 768	2 637	4 927
Financial transactions in assets and liabilities	824 495	41 227	256 774	4 469 414	42 047	255 244
<b>Total national government revenue</b>	<b>799 340 750</b>	<b>67 638 058</b>	<b>291 288 234</b>	<b>739 803 811</b>	<b>62 289 400</b>	<b>264 739 379</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>67 638 058</b>	<b>291 288 234</b>	<b>739 803 811</b>	<b>62 289 400</b>	<b>264 739 379</b>
Departmental revenue received but not yet paid to the National Revenue Fund		14 782	(69 814)	567 505	223 484	465 686
Revenue collected on behalf of the Provincial Authorities		35	147	3 290	153	710
Revenue collected on behalf of the Road Accident Fund (RAF)		1 624 605	7 017 360	16 628 018	1 404 518	6 646 037
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 092 436	5 147 962	12 183 956	1 005 281	4 776 867
<b>Total net revenue</b>		<b>70 369 917</b>	<b>303 383 889</b>	<b>769 186 580</b>	<b>64 922 836</b>	<b>276 628 479</b>
Cash balance National Revenue Fund		464 585	129 006	(137 305)	(60 684)	206 862
Provincial revenue collected by SARS and transferred by National Treasury for June		(30)	(140)	(3 484)	(124)	(780)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 512 411)	(6 937 397)	(16 371 406)	(1 362 950)	(6 481 315)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 065 536)	(5 217 482)	(12 130 825)	(989 423)	(4 830 115)
Recovery of criminal assets added as part of cash revenue in statement 5		(3 113)	(51 212)	17 333	424	5 701
<b>Revenue collected according to table 5</b>		<b>68 253 412</b>	<b>291 306 664</b>	<b>740 560 893</b>	<b>62 490 079</b>	<b>265 528 832</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