

Table 1 Revenue

R thousand	2012/13			2011/12		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>38 685 446</b>	<b>215 083 161</b>	<b>426 583 730</b>	<b>36 422 984</b>	<b>192 488 406</b>
Income tax on persons and individuals	285 969 650	21 604 396	127 512 058	250 399 638	20 490 756	115 552 597
Tax on corporate income						
Companies	167 838 600	16 077 177	73 930 749	151 626 676	14 533 349	66 326 927
Secondary tax on companies	19 050 000	104 156	9 231 267	21 965 409	1 192 673	9 358 408
Withholding tax on dividends	-	636 518	3 282 159	-	-	-
Tax on retirement funds	-	-	-	6 665	923	2 922
Other						
Interest on overdue income tax	2 871 005	263 175	1 126 751	2 585 012	205 238	1 247 771
Small business tax amnesty	-	23	177	330	45	(220)
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>919 460</b>	<b>5 474 149</b>	<b>10 173 133</b>	<b>929 807</b>	<b>4 972 493</b>
Skills development levy	11 131 211	919 460	5 474 149	10 173 133	929 807	4 972 493
<b>Taxes on property</b>	<b>8 627 127</b>	<b>656 401</b>	<b>4 063 416</b>	<b>7 817 500</b>	<b>623 321</b>	<b>3 941 248</b>
Estate, inheritance and gift taxes						
Donations tax	55 105	7 152	46 334	52 657	2 643	31 949
Estate duty	1 220 731	86 426	389 500	1 045 163	69 477	480 526
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	237 086	1 563 328	2 886 115	235 378	1 389 359
Transfer duties	4 246 319	325 737	2 074 254	3 833 565	315 824	2 039 414
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>26 162 909</b>	<b>134 959 080</b>	<b>263 968 976</b>	<b>19 751 940</b>	<b>115 688 585</b>
Value added tax	209 674 851	19 309 383	96 194 788	191 013 999	14 102 139	81 547 083
Domestic VAT	242 674 851	20 484 646	117 817 780	220 208 933	18 658 841	105 833 551
Import VAT	105 000 000	9 287 776	48 214 255	101 812 633	8 767 194	42 401 888
Refunds	138 000 000	10 463 040	69 837 247	131 007 566	13 323 896	66 688 357
Turnover tax for small businesses	10 000	816	3 415	5 703	-	565
Specific excise duties						
Beer	8 476 896	631 451	3 404 364	7 602 586	515 337	3 039 769
Traditional beer and traditional beer powder	40 896	2 225	13 709	33 743	3 009	18 460
Wine and other fermented beverages	1 926 217	160 135	721 947	1 875 112	126 225	631 816
Spirits	3 708 389	178 569	1 647 962	3 399 456	155 371	1 492 686
Cigarettes and cigarette tobacco	11 735 043	768 487	5 124 397	10 172 574	767 315	4 614 986
Pipe tobacco and cigars	796 955	49 790	385 303	628 820	125 443	325 451
Petroleum products	1 096 369	81 295	461 345	924 433	77 660	459 306
Revenue from neighbouring countries	991 665	252 080	745 573	812 936	-	290 967
Ad valorem excise duties	1 999 920	105	980 898	1 828 347	312	806 278
General fuel levy	42 775 510	3 732 422	20 344 049	36 589 069	3 148 439	18 144 616
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	73 386	430 580	762 416	57 913	342 611
Plastic bag levy	149 725	21 248	81 117	53 832	18 898	(51 380)
Electricity levy	8 601 470	768 436	3 648 975	6 429 721	588 804	3 258 904
Incandescent light bulb levy	110 000	10 983	55 637	143 787	8 303	48 264
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	86 666	663 921	1 617 353	85 755	669 782
Other						
Universal Service Fund	100 000	36 433	51 099	75 089	718	48 421
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>3 053 256</b>	<b>15 855 072</b>	<b>34 103 224</b>	<b>2 774 760</b>	<b>13 438 030</b>
Import duties						
Customs duties	36 160 000	2 806 870	14 780 410	34 173 427	2 739 654	13 688 308
Specific excise duties on imports	-	224 541	933 785	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	18 876	129 283	(134 432)	16 428	(280 966)
Diamond export duties	49 673	2 969	11 594	64 229	18 678	30 689
<b>Other taxes</b>	<b>-</b>	<b>0</b>	<b>327</b>	<b>(2 894)</b>	<b>424</b>	<b>(874)</b>
Stamp duties and fees	-	0	327	(2 894)	424	(874)
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>7 585</b>	<b>25 495</b>	<b>7 403</b>	<b>(68 386)</b>	<b>(59 848)</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>69 485 057</b>	<b>375 460 700</b>	<b>742 651 072</b>	<b>60 434 851</b>	<b>330 468 040</b>
<b>Less: SACU payments</b>	<b>7)</b>	<b>42 151 276</b>	<b>21 075 638</b>	<b>21 759 964</b>	<b>-</b>	<b>10 879 982</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>69 485 057</b>	<b>354 385 062</b>	<b>720 891 108</b>	<b>60 434 851</b>	<b>319 588 058</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>1 046 885</b>	<b>7 435 114</b>	<b>19 193 091</b>	<b>364 743</b>	<b>5 950 913</b>
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	4 904	24 120	54 656	3 734	22 202
Administrative fees	1 727 650	169 623	810 341	2 202 400	79 939	864 493
Other sales	606 150	39 986	285 662	619 537	282 474	282 474
Selling of scrap or waste and other used current goods	31 063	1 913	11 770	18 280	1 990	22 915
Transfers received	168 561	11	250 595	360 296	-	86 980
Fines penalties and forfeits	951 887	64 556	212 003	934 173	12 218	283 916
Interest, dividends and rent on land						
Interest	2 384 178	173 856	1 478 536	2 959 077	133 581	798 208
Dividends	1 726 400	-	931 707	1 594 932	-	879 952
Rent on land	6 563 092	436 504	3 008 872	5 786 518	32 387	2 414 022
Of which:						
Mineral and petroleum royalties	6 510 000	432 127	3 151 767	5 691 586	23 897	2 384 792
Sales of capital assets	64 294	62 032	71 234	114 897	4 026	8 953
Financial transactions in assets and liabilities	824 495	93 501	350 275	4 548 325	31 556	286 800
<b>Total national government revenue</b>	<b>8)</b>	<b>799 340 750</b>	<b>70 531 942</b>	<b>361 820 176</b>	<b>740 084 199</b>	<b>60 799 593</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>70 531 942</b>	<b>361 820 176</b>	<b>740 084 199</b>	<b>60 799 593</b>	<b>325 538 972</b>
Departmental revenue received but not yet paid to the National Revenue Fund		(57 654)	(127 468)	567 505	117 721	583 408
Revenue collected on behalf of the Provincial Authorities		37	184	3 290	142	852
Revenue collected on behalf of the Road Accident Fund (RAF)		1 592 975	8 610 335	16 628 018	1 385 123	8 031 160
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 137 988	6 285 931	12 183 956	1 029 287	5 805 954
<b>Total net revenue</b>		<b>73 205 268</b>	<b>376 589 157</b>	<b>769 466 968</b>	<b>63 331 866</b>	<b>339 960 345</b>
Cash balance National Revenue Fund		427 409	556 415	(137 305)	74 291	281 153
Provincial revenue collected by SARS and transferred by National Treasury for August		-	(140)	(3 484)	(153)	(933)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 624 605)	(8 562 002)	(16 371 406)	(1 404 518)	(7 885 833)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 158 506)	(6 375 988)	(12 130 825)	(984 990)	(5 815 105)
Recovery of criminal assets added as part of cash revenue in statement 5		7 161	(44 051)	17 333	17 457	23 158
<b>Revenue collected according to table 5</b>		<b>70 856 727</b>	<b>362 163 391</b>	<b>740 841 281</b>	<b>61 033 953</b>	<b>326 562 758</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