

Table 1 Revenue

R thousand	2012/13			2011/12		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	475 729 255	26 152 547	241 235 708	426 583 730	23 466 866	215 955 272
Income tax on persons and individuals	285 969 650	21 719 831	149 231 889	250 399 638	19 426 126	134 978 723
Tax on corporate income						
Companies	167 838 600	2 307 993	76 238 742	151 626 676	1 124 072	67 450 999
Secondary tax on companies	19 050 000	101 274	9 332 541	21 965 409	2 725 772	12 084 180
Withholding tax on dividends	-	1 895 952	5 178 110	-	-	-
Tax on retirement funds	-	-	-	6 665	-	2 922
Other						
Interest on overdue income tax	2 871 005	127 492	1 254 244	2 585 012	190 896	1 438 667
Small business tax amnesty	-	5	183	330	-	(220)
Taxes on payroll and workforce	11 131 211	954 131	6 428 280	10 173 133	769 717	5 742 210
Skills development levy	11 131 211	954 131	6 428 280	10 173 133	769 717	5 742 210
Taxes on property	8 627 127	783 299	4 846 715	7 817 500	774 605	4 715 853
Estate, inheritance and gift taxes						
Donations tax	55 105	2 782	49 117	52 657	3 434	35 383
Estate duty	1 220 731	70 720	460 219	1 045 163	144 725	625 251
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	296 589	1 849 917	2 886 115	329 979	1 719 338
Transfer duties	4 246 319	413 208	2 487 462	3 833 565	296 467	2 335 881
Taxes on goods and services	294 554 204	25 193 122	160 152 201	263 968 976	24 811 129	140 499 714
Value added tax	209 674 851	17 604 261	113 799 049	191 013 999	18 064 851	99 611 934
Domestic VAT	242 674 851	19 377 003	137 194 782	220 208 933	17 693 136	123 526 687
Import VAT	105 000 000	9 674 676	57 888 931	101 812 633	9 257 913	51 659 801
Refunds	138 000 000	11 447 418	81 284 664	131 007 566	8 886 199	75 574 556
Turnover tax for small businesses	10 000	187	3 601	5 703	151	716
Specific excise duties						
Beer	8 476 896	705 317	4 109 681	7 602 586	645 899	3 685 668
Traditional beer and traditional beer powder	40 896	1 970	15 679	33 743	3 203	21 663
Wine and other fermented beverages	1 926 217	165 134	887 081	1 875 112	167 556	799 372
Spirits	3 708 389	452 416	2 100 378	3 399 456	151 537	1 644 223
Cigarettes and cigarette tobacco	11 735 043	933 158	6 057 554	10 172 574	883 850	5 498 836
Pipe tobacco and cigars	796 955	49 294	434 597	628 820	47 784	373 235
Petroleum products	1 096 369	78 700	540 045	924 433	76 838	536 144
Revenue from neighbouring countries	991 665	(10 329)	735 244	812 936	242 958	533 925
Ad valorem excise duties	1 999 920	603 809	1 584 707	1 828 347	507 215	1 313 493
General fuel levy	42 775 510	3 559 744	23 903 793	36 589 069	3 112 721	21 257 337
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	71 596	502 176	762 416	56 144	398 755
Plastic bag levy	149 725	10 669	91 787	53 832	6 121	(45 259)
Electricity levy	8 601 470	736 633	4 385 608	6 429 721	534 545	3 793 449
Incandescent light bulb levy	110 000	16 597	72 234	143 787	14 860	63 124
CO ₂ tax - motor vehicle emissions	1 610 000	213 959	877 880	1 617 353	270 226	940 008
Other						
Universal Service Fund	100 000	8	51 107	75 089	24 670	73 091
Taxes on international trade and transactions	36 359 265	3 928 340	19 783 412	34 103 224	3 074 127	16 512 157
Import duties						
Customs duties	36 160 000	3 467 747	18 248 157	34 173 427	3 033 087	16 721 395
Specific excise duties on imports	-	371 978	1 305 764	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	67 857	197 140	(134 432)	33 500	(247 466)
Diamond export duties	49 673	20 575	32 352	64 229	7 540	38 229
Other taxes	-	(12)	315	(2 894)	24	(850)
Stamp duties and fees	-	(12)	315	(2 894)	24	(850)
Unallocated tax revenue	6)	(2 938)	22 557	7 403	66 966	7 118
Total tax revenue (gross)	826 401 062	57 008 489	432 469 188	742 651 072	52 963 434	383 431 474
Less: SACU payments	7)	42 151 276	10 537 819	31 613 457	21 759 964	5 439 991
Total tax revenue (net of SACU payments)	784 249 786	46 470 670	400 855 731	720 891 108	47 523 443	367 111 501
Departmental revenue	15 090 964	915 516	8 350 631	19 193 091	874 483	6 825 397
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	4 134	28 254	54 656	3 840	26 042
Administrative fees	1 727 650	98 477	908 818	2 202 400	432 774	1 297 267
Other sales	606 150	56 157	341 819	619 537	37 331	319 805
Selling of scrap or waste and other used current goods	31 063	1 347	13 117	18 280	1 583	24 498
Transfers received	168 561	387 696	638 291	360 296	27 305	114 285
Fines penalties and forfeits	951 887	157 986	369 989	934 173	17 763	301 679
Interest, dividends and rent on land						
Interest	2 384 178	157 454	1 635 989	2 959 077	98 722	896 930
Dividends	1 726 400	1	931 709	1 594 932	-	879 952
Rent on land	6 563 092	12 219	3 021 091	5 786 518	203 280	2 617 302
Of which:						
Mineral and petroleum royalties	6 510 000	9 108	2 941 015	5 691 586	209 052	2 593 844
Sales of capital assets	64 294	2 855	74 089	114 897	1 933	10 885
Financial transactions in assets and liabilities	824 495	37 191	387 465	4 548 325	49 952	336 752
Total national government revenue	8)	799 340 750	47 386 186	409 206 362	740 084 199	48 397 926
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		47 386 186	409 206 362	740 084 199	48 397 926	373 936 898
Departmental revenue received but not yet paid to the National Revenue Fund		(376 181)	(503 650)	567 505	311 843	895 250
Revenue collected on behalf of the Provincial Authorities		84	267	3 290	180	1 032
Revenue collected on behalf of the Road Accident Fund (RAF)		1 625 273	10 235 608	16 628 018	1 410 159	9 441 319
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 233 673	7 519 603	12 183 956	973 817	6 779 771
Total net revenue		49 869 034	426 458 191	769 466 968	51 093 925	391 054 270
Cash balance National Revenue Fund		(420 816)	135 599	(137 305)	(543 144)	(261 991)
Provincial revenue collected by SARS and transferred by National Treasury for September		(72)	(212)	(3 484)	(142)	(1 075)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 592 975)	(10 154 977)	(16 371 406)	(1 385 123)	(9 270 956)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 263 563)	(7 639 551)	(12 130 825)	(1 026 524)	(6 841 629)
Recovery of criminal assets added as part of cash revenue in statement 5		3 282	(40 769)	17 333	1 310	24 468
Revenue collected according to table 5		46 594 890	408 758 281	740 841 281	48 140 302	374 703 807

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