

**Table 1 Revenue**

R thousand	2012/13			2011/12		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>475 729 255</b>	<b>21 640 144</b>	<b>262 875 852</b>	<b>426 583 730</b>	<b>20 793 961</b>	<b>236 749 232</b>
Income tax on persons and individuals	285 969 650	19 328 458	168 560 346	250 399 638	18 757 052	153 735 776
Tax on corporate income						
Companies	167 838 600	664 938	76 903 679	151 626 676	405 924	67 856 923
Secondary tax on companies	19 050 000	95 738	9 428 278	21 965 409	1 681 775	13 765 955
Withholding tax on dividends	-	1 542 309	6 720 420	-	-	-
Tax on retirement funds	-	-	-	6 665	18	2 940
Other						
Interest on overdue income tax	2 871 005	8 695	1 262 939	2 585 012	(50 851)	1 387 816
Small business tax amnesty	-	7	189	330	42	(177)
<b>Taxes on payroll and workforce</b>	<b>11 131 211</b>	<b>1 034 758</b>	<b>7 463 039</b>	<b>10 173 133</b>	<b>748 779</b>	<b>6 490 989</b>
Skills development levy	11 131 211	1 034 758	7 463 039	10 173 133	748 779	6 490 989
<b>Taxes on property</b>	<b>8 627 127</b>	<b>829 442</b>	<b>5 676 157</b>	<b>7 817 500</b>	<b>751 304</b>	<b>5 467 157</b>
Estate, inheritance and gift taxes						
Donations tax	55 105	2 334	51 450	52 657	3 940	39 323
Estate duty	1 220 731	87 545	547 764	1 045 163	155 096	780 348
Taxes on financial and capital transactions						
Securities transfer tax	3 104 972	277 168	2 127 086	2 886 115	239 099	1 958 437
Transfer duties	4 246 319	462 395	2 949 857	3 833 565	353 169	2 689 050
<b>Taxes on goods and services</b>	<b>294 554 204</b>	<b>24 685 996</b>	<b>184 838 197</b>	<b>263 968 976</b>	<b>24 639 105</b>	<b>165 138 819</b>
Value added tax	209 674 851	18 437 662	132 236 711	191 013 999	16 702 053	118 314 026
Domestic VAT	242 674 851	20 333 536	157 528 319	220 208 933	19 223 403	142 750 090
Import VAT	105 000 000	11 090 017	69 978 947	101 812 633	9 384 092	61 043 894
Refunds	138 000 000	12 985 891	94 270 555	131 007 566	9 905 403	85 479 959
Turnover tax for small businesses	10 000	93	3 694	5 703	61	777
Specific excise duties						
Beer	8 476 896	822 394	4 932 075	7 602 586	696 065	4 381 733
Traditional beer and traditional beer powder	40 896	3 109	18 787	33 743	3 134	24 798
Wine and other fermented beverages	1 926 217	164 681	1 051 762	1 875 112	161 424	960 796
Spirits	3 708 389	288 107	2 388 484	3 399 456	318 157	1 962 380
Cigarettes and cigarette tobacco	11 735 043	913 110	6 970 664	10 172 574	856 199	6 355 036
Pipe tobacco and cigars	796 955	44 830	479 427	628 820	64 427	437 662
Petroleum products	1 096 369	75 076	615 121	924 433	76 164	612 308
Revenue from neighbouring countries	991 665	60 204	795 447	812 936	(101 776)	432 149
Ad valorem excise duties	1 999 920	295	1 585 003	1 828 347	4 170	1 317 663
General fuel levy	42 775 510	2 818 440	26 722 234	36 589 069	3 131 505	24 388 843
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	750 298	71 625	573 800	762 416	68 550	467 305
Plastic bag levy	149 725	1 851	93 637	53 832	3 344	(41 915)
Electricity levy	8 601 470	768 086	5 153 694	6 429 721	547 238	4 340 687
Incandescent light bulb levy	110 000	12 047	84 282	143 787	14 335	77 459
CO <sub>2</sub> tax - motor vehicle emissions	1 610 000	101 566	979 446	1 617 353	94 013	1 034 021
Other						
Universal Service Fund	100 000	102 822	153 929	75 089	-	73 091
<b>Taxes on international trade and transactions</b>	<b>36 359 265</b>	<b>3 725 519</b>	<b>23 508 931</b>	<b>34 103 224</b>	<b>3 480 058</b>	<b>19 992 215</b>
Import duties						
Customs duties	36 160 000	3 497 368	21 745 525	34 173 427	3 435 319	20 156 713
Specific excise duties on imports	-	306 493	1 612 256	-	-	-
Other						
Miscellaneous customs and excise receipts	149 592	(79 664)	117 476	(134 432)	44 739	(202 727)
Diamond export duties	49 673	-	33 674	64 229	-	38 229
<b>Other taxes</b>	<b>-</b>	<b>513</b>	<b>828</b>	<b>(2 894)</b>	<b>(4)</b>	<b>(854)</b>
Stamp duties and fees	-	513	828	(2 894)	(4)	(854)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>2 164</b>	<b>24 721</b>	<b>7 403</b>	<b>(1 546)</b>	<b>5 572</b>
<b>Total tax revenue (gross)</b>	<b>826 401 062</b>	<b>51 918 536</b>	<b>484 387 725</b>	<b>742 651 072</b>	<b>50 411 655</b>	<b>433 843 130</b>
Less: SACU payments	7)	42 151 276	-	21 759 964	-	16 319 973
<b>Total tax revenue (net of SACU payments)</b>	<b>784 249 786</b>	<b>51 918 536</b>	<b>452 774 268</b>	<b>720 891 108</b>	<b>50 411 655</b>	<b>417 523 157</b>
<b>Departmental revenue</b>	<b>15 090 964</b>	<b>741 394</b>	<b>9 092 025</b>	<b>19 193 091</b>	<b>413 042</b>	<b>7 238 438</b>
Sales of goods and services other than capital assets						
Sales by market establishments	43 194	4 143	32 397	54 656	3 929	29 970
Administrative fees	1 727 650	435 934	1 344 752	2 202 400	158 713	1 455 980
Other sales	606 150	40 571	382 391	619 537	48 193	367 998
Selling of scrap or waste and other used current goods	31 063	650	13 767	18 280	12 375	36 873
Transfers received	168 561	223	638 514	360 296	2	114 287
Fines penalties and forfeits	951 887	24 914	394 903	934 173	8 511	310 190
Interest, dividends and rent on land						
Interest	2 384 178	165 725	1 801 714	2 959 077	135 190	1 032 119
Dividends	1 726 400	(1)	931 707	1 594 932	-	879 952
Rent on land	6 563 092	(43 039)	2 978 052	5 786 518	10 771	2 628 073
Of which:						
Mineral and petroleum royalties	6 510 000	6 178	2 947 193	5 691 586	919	2 594 763
Sales of capital assets	64 294	1 500	75 589	114 897	705	11 590
Financial transactions in assets and liabilities	824 495	110 773	498 239	4 548 325	34 653	371 406
<b>Total national government revenue</b>	<b>799 340 750</b>	<b>52 659 930</b>	<b>461 866 292</b>	<b>740 084 199</b>	<b>50 824 697</b>	<b>424 761 595</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>52 659 930</b>	<b>461 866 292</b>	<b>740 084 199</b>	<b>50 824 697</b>	<b>424 761 595</b>
Departmental revenue received but not yet paid to the National Revenue Fund		655	(502 995)	567 505	(116 729)	778 522
Revenue collected on behalf of the Provincial Authorities		269	526	3 290	650	1 683
Revenue collected on behalf of the Road Accident Fund (RAF)		1 521 551	11 757 159	16 628 018	1 372 939	10 814 257
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 663 072	9 182 676	12 183 956	1 014 582	7 794 353
<b>Total net revenue</b>		<b>55 845 467</b>	<b>482 303 659</b>	<b>769 466 968</b>	<b>53 096 140</b>	<b>444 150 410</b>
Cash balance National Revenue Fund		(4 224 637)	(4 089 038)	(137 305)	(56 036)	(318 027)
Provincial revenue collected by SARS and transferred by National Treasury for October		(84)	(296)	(3 484)	(180)	(1 255)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1 625 273)	(11 780 250)	(16 371 406)	(1 410 159)	(10 681 115)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 312 122)	(8 951 673)	(12 130 825)	(946 139)	(7 787 768)
Recovery of criminal assets added as part of cash revenue in statement 5		(45 241)	(86 010)	17 333	3 142	27 610
<b>Revenue collected according to table 5</b>		<b>48 638 110</b>	<b>457 396 392</b>	<b>740 841 281</b>	<b>50 686 768</b>	<b>425 388 855</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