

**Table 1 Revenue**

R thousand	2012/13			2011/12		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>453,521,615</b>	<b>50,115,744</b>	<b>457,317,482</b>	<b>426,583,730</b>	<b>48,602,984</b>	<b>426,583,730</b>
Income tax on persons and individuals	274,020,092	28,357,628	275,805,010	250,399,638	23,898,899	250,388,527
Tax on corporate income						
Companies	156,350,000	19,716,917	158,947,242	151,626,676	19,380,139	151,563,104
Secondary tax on companies	21,000,000	102,461	9,813,631	21,965,409	4,572,288	21,965,408
Withholding tax on dividends	-	946,607	9,925,078	-	-	-
Tax on retirement funds	-	-	159	6,665	3,664	6,666
Other						
Interest on overdue income tax	2,151,523	992,071	2,825,764	2,585,012	748,051	2,659,695
Small business tax amnesty	-	61	598	330	(58)	330
<b>Taxes on payroll and workforce</b>	<b>11,400,000</b>	<b>607,483</b>	<b>11,378,479</b>	<b>10,173,133</b>	<b>974,846</b>	<b>10,173,133</b>
Skills development levy	11,400,000	607,483	11,378,479	10,173,133	974,846	10,173,133
<b>Taxes on property</b>	<b>8,200,060</b>	<b>954,810</b>	<b>8,645,212</b>	<b>7,817,500</b>	<b>663,228</b>	<b>7,817,500</b>
Estate, inheritance and gift taxes						
Donations tax	79,885	14,408	82,101	52,657	9,789	52,657
Estate duty	820,175	260,610	1,012,978	1,045,163	69,736	1,045,163
Taxes on financial and capital transactions						
Securities transfer tax	3,200,000	276,779	3,271,855	2,886,115	231,016	2,886,114
Transfer duties	4,100,000	403,012	4,278,277	3,833,565	352,686	3,833,565
<b>Taxes on goods and services</b>	<b>298,935,232</b>	<b>35,593,217</b>	<b>297,725,819</b>	<b>263,949,858</b>	<b>28,766,166</b>	<b>263,968,977</b>
Value added tax	217,000,000	27,485,539	215,839,964	191,020,199	22,095,064	191,013,999
Domestic VAT	243,000,000	20,685,957	242,411,305	220,215,116	19,572,426	220,208,932
Import VAT	112,000,000	16,144,236	112,252,674	101,812,696	14,307,067	101,812,632
Refunds	138,000,000	9,344,654	138,824,015	131,007,613	11,784,429	131,007,566
Turnover tax for small businesses	4,686	1,052	11,318	5,703	846	5,703
Specific excise duties						
Beer	8,252,288	939,469	8,444,752	7,602,586	971,885	7,602,586
Traditional beer and traditional beer powder	35,750	2,113	26,363	33,743	2,971	33,744
Wine and other fermented beverages	1,929,290	348,220	2,055,060	1,875,112	193,442	1,875,112
Spirits	3,810,199	874,502	4,257,471	3,399,456	456,853	3,399,455
Cigarettes and cigarette tobacco	11,460,139	1,089,871	11,056,923	10,172,151	877,680	10,172,575
Pipe tobacco and cigars	710,660	381	637,864	628,820	37,500	628,820
Petroleum products	1,042,587	76,039	929,222	924,433	78,176	924,433
Revenue from neighbouring countries	1,119,259	23,490	1,050,967	774,847	253,778	812,935
Ad valorem excise duties	2,189,711	163,119	2,231,940	1,828,347	16,062	1,828,347
General fuel levy	40,500,000	3,580,902	40,320,197	36,602,263	2,997,262	36,589,069
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	920,300	67,347	873,060	762,416	67,190	762,417
Plastic bag levy	160,462	24,674	152,368	53,832	20,849	53,832
Electricity levy	7,900,000	679,851	7,983,940	6,429,721	520,318	6,429,722
Incandescent light bulb levy	129,817	18,035	131,634	143,787	31,777	143,787
CO <sub>2</sub> tax - motor vehicle emissions	1,570,016	217,901	1,567,689	1,617,353	144,292	1,617,353
Other						
Universal Service Fund	200,068	713	155,084	75,089	698	75,088
<b>Taxes on international trade and transactions</b>	<b>38,093,425</b>	<b>4,555,125</b>	<b>38,729,571</b>	<b>34,120,984</b>	<b>4,482,835</b>	<b>34,103,225</b>
Import duties						
Customs duties	34,988,802	4,660,146	35,309,568	34,197,901	4,417,393	34,173,427
Specific excise duties on imports	2,651,413	425,212	2,842,833	-	-	-
Other						
Miscellaneous customs and excise receipts	399,834	(546,570)	521,794	(141,146)	46,737	(134,432)
Diamond export duties	53,376	16,338	55,375	64,229	18,705	64,230
<b>Other taxes</b>	<b>-</b>	<b>(482)</b>	<b>494</b>	<b>(2,894)</b>	<b>134</b>	<b>(2,893)</b>
Stamp duties and fees	-	(452)	494	(2,894)	134	(2,893)
Unallocated tax revenue	-	(3,372)	37,195	6,761	603	7,402
<b>Total tax revenue (gross)</b>	<b>810,150,332</b>	<b>91,822,515</b>	<b>813,834,251</b>	<b>742,651,072</b>	<b>83,490,796</b>	<b>742,651,073</b>
Less: SACU payments	42,151,276	-	42,151,276	21,759,964	-	21,759,964
<b>Total tax revenue (net of SACU payments)</b>	<b>767,999,056</b>	<b>91,822,515</b>	<b>771,682,975</b>	<b>720,891,108</b>	<b>83,490,796</b>	<b>720,891,109</b>
<b>Departmental revenue</b>	<b>14,475,055</b>	<b>1,126,371</b>	<b>15,394,324</b>	<b>19,193,091</b>	<b>6,664,234</b>	<b>18,912,702</b>
Sales of goods and services other than capital assets						
Sales by market establishments	161,647	4,145	48,609	54,656	9,695	51,254
Administrative fees	1,332,472	73,905	1,781,397	2,202,400	509,326	2,234,452
Other sales	595,744	56,334	619,998	619,537	67,097	544,956
Selling of scrap or waste and other used current goods	22,715	(6,071)	18,338	18,280	40,789	97,662
Transfers received	280,407	(387,617)	442,895	360,296	60,175	390,295
Fines penalties and forfeits	864,565	18,966	706,797	934,173	263,744	867,291
Interest, dividends and rent on land						
Interest	3,247,933	916,453	3,182,358	2,959,077	1,186,493	2,797,461
Dividends	1,852,702	206,900	1,873,621	1,594,932	176,656	1,594,932
Rent on land	5,051,854	136,750	5,064,484	5,786,518	337,739	5,828,217
Of which:						
Mineral and petroleum royalties	5,000,000	137,769	5,026,144	5,691,596	160,604	5,611,854
Sales of capital assets	91,076	6,646	91,340	114,897	2,821	36,768
Financial transactions in assets and liabilities	973,940	99,941	1,564,488	4,548,325	4,009,699	4,469,414
<b>Total national government revenue</b>	<b>782,474,111</b>	<b>92,948,886</b>	<b>787,077,298</b>	<b>740,084,199</b>	<b>90,155,030</b>	<b>739,803,811</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>						
<b>Total national government revenue</b>		<b>92,948,886</b>	<b>787,077,298</b>	<b>740,084,199</b>	<b>90,155,030</b>	<b>739,803,811</b>
Departmental revenue received but not yet paid to the National Revenue Fund		419,033	(32,607)	567,505	(279,566)	567,505
Revenue collected on behalf of the Provincial Authorities		24	2,652	3,290	29	3,290
Revenue collected on behalf of the Road Accident Fund (RAF)		1,247,536	17,621,424	16,628,018	1,496,409	16,628,018
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		80,647	13,381,984	12,183,956	1,157,805	12,183,956
<b>Total net revenue</b>		<b>94,696,125</b>	<b>818,050,751</b>	<b>769,466,968</b>	<b>92,529,707</b>	<b>769,186,579</b>
Cash balance National Revenue Fund		653,876	254,793	(137,305)	27,854	(137,307)
Provincial revenue collected by SARS and transferred by National Treasury for February		(1,575)	(2,654)	(3,484)	(131)	(3,484)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,651,496)	(17,918,530)	(16,371,406)	(1,472,847)	(16,371,406)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(52,193)	(13,372,471)	(12,130,825)	(1,072,540)	(12,130,825)
Recovery of criminal assets added as part of cash revenue in statement 5		(43,970)	(122,488)	17,333	6,315	17,333
<b>Revenue collected according to table 5</b>		<b>93,600,767</b>	<b>786,889,401</b>	<b>740,841,281</b>	<b>90,016,358</b>	<b>740,560,890</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