

**Table 1 Revenue**

R thousand	2013/14		2012/13	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on income, profits and capital gains</b>	<b>501,353,117</b>	<b>26,048,282</b>	<b>457,317,482</b>	<b>29,311,761</b>
Income tax on persons and individuals	306,188,000	23,867,082	275,805,010	21,116,155
Tax on corporate income				
Companies	169,830,004	642,476	158,947,242	(80,143)
Secondary tax on companies	-	58,323	9,813,631	8,137,420
Withholding tax on dividends	22,930,000	1,319,806	9,925,078	524
Tax on retirement funds	-	-	159	-
Other				
Interest on overdue income tax	2,405,113	160,470	2,825,764	137,790
Small business tax amnesty	-	126	598	15
<b>Taxes on payroll and workforce</b>	<b>12,403,000</b>	<b>965,167</b>	<b>11,378,479</b>	<b>858,668</b>
Skills development levy	12,403,000	965,167	11,378,479	858,668
<b>Taxes on property</b>	<b>9,070,000</b>	<b>807,519</b>	<b>8,645,211</b>	<b>647,040</b>
Estate, inheritance and gift taxes				
Donations tax	90,000	22,358	82,101	1,801
Estate duty	900,000	39,531	1,012,978	32,248
Taxes on financial and capital transactions				
Securities transfer tax	3,490,000	325,625	3,271,855	302,186
Transfer duties	4,590,000	420,005	4,278,277	310,805
<b>Taxes on goods and services</b>	<b>333,344,041</b>	<b>19,579,189</b>	<b>297,725,818</b>	<b>17,253,760</b>
Value added tax	242,990,000	11,484,792	215,839,966	10,855,785
Domestic VAT	272,104,000	20,850,218	242,411,305	19,287,953
Import VAT	125,414,000	3,455,939	112,252,674	3,270,810
Refunds	154,528,000	12,821,365	138,824,015	11,702,978
Turnover tax for small businesses	10,000	174	11,318	117
Specific excise duties				
Beer	9,172,709	461,603	8,444,752	330,277
Traditional beer and traditional beer powder	36,809	779	26,363	2,192
Wine and other fermented beverages	2,150,010	131,810	2,055,060	116,458
Spirits	4,333,663	340,168	4,257,471	292,485
Cigarettes and cigarette tobacco	12,538,090	1,976,666	11,056,923	983,672
Pipe tobacco and cigars	807,854	60,581	637,864	155,095
Petroleum products	1,073,461	76,414	929,222	77,489
Revenue from neighbouring countries	1,152,403	79,798	1,050,967	172,221
Ad valorem excise duties	2,400,000	375,890	2,231,940	430,783
General fuel levy	44,970,000	3,696,909	40,320,197	3,093,195
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	950,000	80,882	873,060	76,862
Plastic bag levy	260,000	314	152,368	7,592
Electricity levy	8,130,000	739,725	7,983,940	511,213
Incandescent light bulb levy	183,673	-	131,634	6,925
CO <sub>2</sub> tax - motor vehicle emissions	1,975,368	71,001	1,567,689	141,384
Other				
Universal Service Fund	210,000	1,681	155,084	15
<b>Taxes on international trade and transactions</b>	<b>41,833,712</b>	<b>1,468,305</b>	<b>38,729,570</b>	<b>1,315,844</b>
Import duties				
Customs duties	38,427,971	1,283,974	35,309,568	1,249,264
Specific excise duties on imports	2,912,029	-	2,842,833	60,884
Other				
Miscellaneous customs and excise receipts	438,162	181,057	521,794	3,984
Diamond export duties	55,550	3,273	55,375	1,712
<b>Other taxes</b>	<b>-</b>	<b>3</b>	<b>494</b>	<b>(57)</b>
Stamp duties and fees	-	3	494	(57)
<b>Unallocated tax revenue</b>	<b>-</b>	<b>982</b>	<b>37,195</b>	<b>(191)</b>
<b>Total tax revenue (gross)</b>	<b>898,003,870</b>	<b>48,869,446</b>	<b>813,834,249</b>	<b>49,386,825</b>
<b>Less: SACU payments</b>	<b>43,374,338</b>	<b>10,843,596</b>	<b>42,151,276</b>	<b>10,537,819</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>854,629,532</b>	<b>38,025,850</b>	<b>771,682,973</b>	<b>38,849,006</b>
<b>Departmental revenue</b>	<b>18,336,392</b>	<b>1,647,201</b>	<b>15,394,325</b>	<b>582,001</b>
Sales of goods and services other than capital assets				
Sales by market establishments	44,767	3,880	48,609	3,679
Administrative fees	1,338,706	18,162	1,781,397	139,083
Other sales	657,666	48,645	619,998	35,842
Selling of scrap or waste and other used current goods	30,489	2,053	18,338	1,112
Transfers received	171,207	7	442,895	-
Fines penalties and forfeits	1,103,517	69,453	706,797	34,784
Interest, dividends and rent on land				
Interest	2,459,877	243,183	3,182,358	321,432
Dividends	2,190,351	-	1,873,621	-
Rent on land	5,956,630	64,230	5,064,484	(233)
Of which:				
Mineral and petroleum royalties	5,900,000	28,154	5,026,144	(859)
Sales of capital assets	65,695	488	91,340	1,607
Financial transactions in assets and liabilities	4,317,487	1,197,099	1,564,488	44,694
<b>Total national government revenue</b>	<b>872,965,924</b>	<b>39,673,051</b>	<b>787,077,298</b>	<b>39,431,007</b>
<b>Reconciliation to total net revenue and revenue collected on table 5</b>				
<b>Total national government revenue</b>		<b>39,673,051</b>	<b>787,077,298</b>	<b>39,431,007</b>
Departmental revenue received but not yet paid to the National Revenue Fund		17,879	(32,607)	(127,612)
Revenue collected on behalf of the Provincial Authorities		40	2,652	22
Revenue collected on behalf of the Road Accident Fund (RAF)		1,371,115	17,621,424	1,284,247
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,115,202	13,381,984	935,054
<b>Total net revenue</b>		<b>42,177,288</b>	<b>818,050,751</b>	<b>41,522,718</b>
Cash balance National Revenue Fund		(326,223)	254,793	(76,834)
Provincial revenue collected by SARS and transferred by National Treasury for March		-	(2,654)	(29)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,247,535)	(17,918,530)	(1,496,409)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,194,149)	(13,372,471)	(1,047,057)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	(122,488)	943
<b>Revenue collected according to table 5</b>		<b>39,415,655</b>	<b>786,889,401</b>	<b>38,903,332</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