

Table 1 Revenue

R thousand	2013/14			
	Budget estimate	April	May	Year to date
Taxes on income, profits and capital gains	501,353,117	26,048,282	26,505,087	52,553,370
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	47,173,390
Tax on corporate income				
Companies	169,830,004	642,476	340,013	982,489
Secondary tax on companies	-	58,323	69,791	128,114
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	3,939,880
Tax on retirement funds	-	-	-	-
Other				
Interest on overdue income tax	2,405,113	160,470	169,414	329,884
Small business tax amnesty	-	126	(512)	(386)
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,814,574
Skills development levy	12,403,000	965,167	849,408	1,814,574
Taxes on property	9,070,000	807,519	877,221	1,684,740
Estate, inheritance and gift taxes				
Donations tax	90,000	22,358	13,049	35,407
Estate duty	900,000	39,531	64,740	104,271
Taxes on financial and capital transactions				
Securities transfer tax	3,490,000	325,625	320,018	645,643
Transfer duties	4,590,000	420,005	479,413	899,418
Taxes on goods and services	333,344,041	19,579,189	23,747,869	43,327,058
Value added tax	242,990,000	11,484,792	18,936,868	30,421,661
Domestic VAT	272,104,000	20,850,218	21,199,904	42,050,122
Import VAT	125,414,000	3,455,939	10,183,983	13,639,922
Refunds	154,528,000	12,821,365	12,447,018	25,268,383
Turnover tax for small businesses	10,000	174	242	416
Specific excise duties				
Beer	9,172,709	461,603	264,296	725,899
Traditional beer and traditional beer powder	36,809	779	1,233	2,012
Wine and other fermented beverages	2,150,010	131,810	37,267	169,077
Spirits	4,333,663	340,168	180,330	520,498
Cigarettes and cigarette tobacco	12,538,090	1,976,666	270,746	2,247,412
Pipe tobacco and cigars	807,854	60,581	39,571	100,152
Petroleum products	1,073,461	76,414	102,626	179,040
Revenue from neighbouring countries	1,152,403	79,798	-	79,798
Ad valorem excise duties	2,400,000	375,890	599	376,489
General fuel levy	44,970,000	3,696,909	3,003,757	6,700,666
Taxes on specific services	-	-	-	-
Levy on financial services	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	950,000	80,882	59,905	140,787
Plastic bag levy	260,000	314	56,699	57,013
Electricity levy	8,130,000	739,725	732,781	1,472,506
Incandescent light bulb levy	183,673	-	(3)	(3)
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	131,307
Other				
Universal Service Fund	210,000	1,681	646	2,328
Taxes on international trade and transactions	41,833,712	1,468,305	3,764,434	5,232,738
Import duties				
Customs duties	38,427,971	1,283,974	3,205,069	4,489,043
Specific excise duties on imports	2,912,029	-	521,919	521,919
Other				
Miscellaneous customs and excise receipts	438,162	181,057	33,813	214,870
Diamond export duties	55,550	3,273	3,634	6,906
Other taxes	-	3	(29)	(26)
Stamp duties and fees	-	3	(29)	(26)
Unallocated tax revenue	-	982	22,887	23,869
Total tax revenue (gross)	898,003,870	48,869,446	55,766,875	104,636,323
Less: SACU payments	43,374,338	10,843,596	-	10,843,596
Total tax revenue (net of SACU payments)	854,629,532	38,025,850	55,766,875	93,792,727
Departmental revenue	18,336,392	1,647,201	598,086	2,245,287
Sales of goods and services other than capital assets				
Sales by market establishments	44,767	3,880	3,961	7,841
Administrative fees	1,338,706	18,162	225,574	243,735
Other sales	657,666	48,645	23,944	72,590
Selling of scrap or waste and other used current goods	30,489	2,053	1,467	3,519
Transfers received	171,207	7	349	356
Fines penalties and forfeits	1,103,517	69,453	55,822	125,275
Interest, dividends and rent on land				
Interest	2,459,877	243,183	432,749	675,933
Dividends	2,190,351	-	-	-
Rent on land	5,956,630	64,230	16,766	80,996
Of which:				
Mineral and petroleum royalties	5,900,000	28,154	43,031	71,185
Sales of capital assets	65,695	488	189	678
Financial transactions in assets and liabilities	4,317,487	1,197,099	(162,736)	1,034,363
Total national government revenue	872,965,924	39,673,051	56,364,961	96,038,013
Reconciliation to total net revenue and revenue collected on table 5				
Total national government revenue		39,673,051	56,364,961	96,038,013
Departmental revenue received but not yet paid to the National Revenue Fund		17,879	137,997	155,876
Revenue collected on behalf of the Provincial Authorities		40	23	63
Revenue collected on behalf of the Road Accident Fund (RAF)		1,371,115	1,514,510	2,885,625
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,115,202	1,168,447	2,283,649
Total net revenue		42,177,288	59,185,939	101,363,227
Cash balance National Revenue Fund		(326,223)	386,546	60,323
Provincial revenue collected by SARS and transferred by National Treasury for April		-	(40)	(40)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,247,535)	-	(1,247,535)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,194,149)	(2,576,881)	(3,771,030)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	2,057	8,331
Revenue collected according to table 5		39,415,655	56,997,621	96,413,276

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