

Table 1 Revenue

R thousand	2013/14				
	Budget estimate	April	May	June	Year to date
Taxes on income, profits and capital gains	501,353,117	26,048,282	26,505,087	70,941,428	123,494,798
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	23,737,942	70,911,332
Tax on corporate income					
Companies	169,830,004	642,476	340,013	46,040,826	47,023,315
Secondary tax on companies	-	58,323	69,791	56,564	184,679
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	864,041	4,803,920
Tax on retirement funds	-	-	-	-	-
Other					
Interest on overdue income tax	2,405,113	160,470	169,414	242,097	571,980
Small business tax amnesty	-	126	(512)	(42)	(428)
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,006,410	2,820,984
Skills development levy	12,403,000	965,167	849,408	1,006,410	2,820,984
Taxes on property	9,070,000	807,519	877,221	1,014,002	2,698,742
Estate, inheritance and gift taxes					
Donations tax	90,000	22,358	13,049	3,045	38,452
Estate duty	900,000	39,531	64,740	205,189	309,461
Taxes on financial and capital transactions					
Securities transfer tax	3,490,000	325,625	320,018	361,582	1,007,225
Transfer duties	4,590,000	420,005	479,413	444,186	1,343,604
Taxes on goods and services	333,344,041	19,579,189	23,747,869	23,365,895	66,692,952
Value added tax	242,990,000	11,484,792	18,936,868	16,688,556	47,110,217
Domestic VAT	272,104,000	20,850,218	21,199,904	19,513,809	61,563,930
Import VAT	125,414,000	3,455,939	10,183,983	10,037,054	23,676,976
Refunds	154,528,000	12,821,365	12,447,018	12,862,307	38,130,690
Turnover tax for small businesses	10,000	174	242	8,236	8,652
Specific excise duties					
Beer	9,172,709	461,603	264,296	940,791	1,666,690
Traditional beer and traditional beer powder	36,809	779	1,233	643	2,655
Wine and other fermented beverages	2,150,010	131,810	37,267	260,756	429,834
Spirits	4,333,663	340,168	180,330	185,664	706,162
Cigarettes and cigarette tobacco	12,538,090	1,976,666	270,746	368,738	2,616,150
Pipe tobacco and cigars	807,854	60,581	39,571	51,612	151,764
Petroleum products	1,073,461	76,414	102,626	44,959	223,999
Revenue from neighbouring countries	1,152,403	79,798	-	206,268	286,065
Ad valorem excise duties	2,400,000	375,890	599	2,479	378,968
General fuel levy	44,970,000	3,696,909	3,003,757	3,603,268	10,303,934
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	950,000	80,882	59,905	79,635	220,422
Plastic bag levy	260,000	314	56,699	54,944	111,957
Electricity levy	8,130,000	739,725	732,781	764,333	2,236,838
Incandescent light bulb levy	183,673	-	(3)	-	(3)
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	105,013	236,320
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	2,962,817	8,195,555
Import duties					
Customs duties	38,427,971	1,283,974	3,205,069	2,477,733	6,966,776
Specific excise duties on imports	2,912,029	-	521,919	489,686	1,011,604
Other					
Miscellaneous customs and excise receipts	438,162	181,057	33,813	(4,602)	210,268
Diamond export duties	55,550	3,273	3,634	-	6,906
Other taxes	-	3	(29)	9	(17)
Stamp duties and fees	-	3	(29)	9	(17)
Unallocated tax revenue	6)	982	22,887	7,501	31,371
Total tax revenue (gross)	898,003,870	48,869,446	55,766,875	99,298,062	203,934,385
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	99,298,062	193,090,789
Departmental revenue	18,336,392	1,647,201	634,886	3,282,678	5,564,765
Sales of goods and services other than capital assets					
Sales by market establishments	44,767	3,880	3,961	4,089	11,930
Administrative fees	1,338,706	18,162	225,574	190,300	434,036
Other sales	657,666	48,645	59,101	93,958	201,704
Selling of scrap or waste and other used current goods	30,489	2,053	1,622	1,186	4,860
Transfers received	171,207	7	349	1,339	1,694
Fines penalties and forfeits	1,103,517	69,453	55,892	25,819	151,164
Interest, dividends and rent on land					
Interest	2,459,877	243,183	432,925	111,363	787,471
Dividends	2,190,351	-	-	-	-
Rent on land	5,956,630	64,230	16,766	2,821,232	2,902,228
Of which:					
Mineral and petroleum royalties	5,900,000	28,154	43,031	2,818,876	2,890,062
Sales of capital assets	65,695	488	189	397	1,075
Financial transactions in assets and liabilities	4,317,487	1,197,099	(161,493)	32,996	1,068,603
Total national government revenue	872,965,924	39,673,051	56,401,762	102,580,740	198,655,554
Reconciliation to total net revenue and revenue collected on table 5					
Total national government revenue		39,673,051	56,401,762	102,580,740	198,655,554
Departmental revenue received but not yet paid to the National Revenue Fund		17,879	101,196	65,042	184,118
Revenue collected on behalf of the Provincial Authorities		40	23	32	95
Revenue collected on behalf of the Road Accident Fund (RAF)		1,371,115	1,514,510	1,560,208	4,445,834
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,115,202	1,168,447	1,251,709	3,535,359
Total net revenue		42,177,288	59,185,939	105,457,733	206,820,960
Cash balance National Revenue Fund		(326,223)	386,546	268,811	329,134
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)	(2,736,638)	(6,507,668)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	2,057	37,573	45,904
Revenue collected according to table 5		39,415,655	56,997,621	103,027,479	199,440,755

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