

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income, profits and capital gains	501,353,117	70,941,428	123,494,798	457,317,482	64,093,508	116,935,682
Income tax on persons and individuals	306,188,000	23,737,942	70,911,332	275,805,010	20,310,980	62,704,800
Tax on corporate income						
Companies	169,830,004	46,040,826	47,023,315	158,947,242	43,098,529	43,930,962
Secondary tax on companies	-	56,564	184,679	9,813,631	152,999	8,782,704
Withholding tax on dividends	22,930,000	864,041	4,803,920	9,925,078	339,773	1,061,668
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	2,405,113	242,097	571,980	2,825,764	191,192	455,473
Small business tax amnesty	-	(42)	(428)	598	36	76
Taxes on payroll and workforce	12,403,000	1,006,410	2,820,984	11,378,479	1,024,446	2,597,899
Skills development levy	12,403,000	1,006,410	2,820,984	11,378,479	1,024,446	2,597,899
Taxes on property	9,070,000	1,014,002	2,698,742	8,645,211	697,382	2,056,251
Estate, inheritance and gift taxes						
Donations tax	90,000	3,045	38,452	82,101	7,714	26,158
Estate duty	900,000	205,189	309,461	1,012,978	60,333	189,074
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	361,582	1,007,225	3,271,855	280,885	813,750
Transfer duties	4,590,000	444,186	1,343,604	4,278,277	346,450	1,027,269
Taxes on goods and services	333,344,041	23,365,895	66,692,952	297,725,818	21,615,327	61,353,393
Value added tax	242,990,000	16,688,556	47,110,217	215,839,966	15,467,460	43,082,243
Domestic VAT	272,104,000	19,513,809	61,963,930	242,411,305	18,142,074	57,531,911
Import VAT	125,414,000	10,037,054	23,676,976	112,252,674	8,557,508	20,303,255
Refunds	154,528,000	12,862,307	38,130,690	138,824,015	11,232,122	34,752,923
Turnover tax for small businesses	10,000	8,236	8,652	11,318	93	420
Specific excise duties						
Beer	9,172,709	940,791	1,666,690	8,444,752	617,450	1,553,713
Traditional beer and traditional beer powder	36,809	643	2,655	26,363	2,628	6,781
Wine and other fermented beverages	2,150,010	280,756	429,834	2,055,060	151,496	395,500
Spirits	4,333,663	185,664	706,162	4,257,471	297,600	853,968
Cigarettes and cigarette tobacco	12,538,090	368,738	2,616,150	11,056,923	749,124	2,503,808
Pipe tobacco and cigars	807,854	51,612	151,764	637,864	325	208,099
Petroleum products	1,073,461	44,959	223,999	929,222	71,047	222,859
Revenue from neighbouring countries	1,152,403	206,268	286,065	1,050,967	207,137	379,358
Ad valorem excise duties	2,400,000	2,479	378,968	2,231,940	1,944	466,938
General fuel levy	44,970,000	3,603,268	10,303,934	40,320,197	3,308,428	9,536,890
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	950,000	79,635	220,422	873,060	70,296	223,269
Plastic bag levy	260,000	54,944	111,957	152,368	16,453	25,274
Electricity levy	8,130,000	764,333	2,236,838	7,983,940	557,481	1,551,315
Incandescent light bulb levy	183,673	-	(3)	131,634	7,679	27,746
CO ₂ tax - motor vehicle emissions	1,975,368	105,013	236,320	1,567,689	88,656	315,154
Other						
Universal Service Fund	210,000	-	2,328	155,084	29	57
Taxes on international trade and transactions	41,833,712	2,962,817	8,195,555	38,729,570	2,702,126	6,526,582
Import duties						
Customs duties	38,427,971	2,477,733	6,966,776	35,309,568	2,410,859	6,156,612
Specific excise duties on imports	2,912,029	489,686	1,011,604	2,842,833	227,998	316,535
Other						
Miscellaneous customs and excise receipts	438,162	(4,602)	210,268	521,794	62,908	51,362
Diamond export duties	55,550	-	6,906	55,375	360	2,072
Other taxes	-	9	(17)	494	6	(51)
Stamp duties and fees	-	9	(17)	494	6	(51)
Unallocated tax revenue	-	7,501	31,371	37,195	(184,432)	18,139
Total tax revenue (gross)	898,003,870	99,298,062	203,934,385	813,834,249	89,948,364	189,487,896
Less: SACU payments	43,374,338	-	10,843,596	42,151,276	-	10,537,819
Total tax revenue (net of SACU payments)	854,629,532	99,298,062	193,090,789	771,682,973	89,948,364	178,950,077
Departmental revenue	18,336,392	3,282,678	5,564,765	15,394,325	3,682,606	4,755,118
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	4,089	11,930	48,609	3,721	11,613
Administrative fees	1,338,706	190,300	434,036	1,781,397	92,562	325,141
Other sales	657,666	93,958	201,704	619,998	45,444	122,607
Selling of scrap or waste and other used current goods	30,489	1,186	4,860	18,338	1,670	6,645
Transfers received	171,207	1,339	1,694	442,895	133	138
Fines penalties and forfeits	1,103,517	25,819	151,164	706,797	33,074	74,453
Interest, dividends and rent on land						
Interest	2,459,877	111,363	787,471	3,182,358	249,209	817,584
Dividends	2,190,351	-	-	1,873,621	931,707	931,707
Rent on land	5,956,630	2,821,232	2,902,228	5,064,484	2,238,680	2,291,996
Of which:						
Mineral and petroleum royalties	5,900,000	2,818,876	2,890,062	5,026,144	2,235,410	2,234,771
Sales of capital assets	65,695	397	1,075	91,340	895	3,982
Financial transactions in assets and liabilities	4,317,487	32,996	1,088,603	1,564,488	85,510	189,252
Total national government revenue	872,965,924	102,580,740	198,655,554	787,077,298	93,630,970	183,705,195
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		102,580,740	198,655,554	787,077,298	93,630,970	183,705,195
Departmental revenue received but not yet paid to the National Revenue Fund		65,042	184,118	(32,607)	(923,029)	(924,749)
Revenue collected on behalf of the Provincial Authorities		32	95	2,652	29	81
Revenue collected on behalf of the Road Accident Fund (RAF)		1,560,208	4,445,834	17,621,424	1,360,083	3,880,344
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,251,709	3,535,359	13,381,984	1,150,010	3,015,851
Total net revenue		105,457,733	206,820,960	818,050,751	95,218,063	189,676,722
Cash balance National Revenue Fund		268,811	329,134	254,793	560,445	602,854
Provincial revenue collected by SARS and transferred by National Treasury for April		-	(40)	(2,654)	(30)	(81)
Direct transfer from National Revenue Fund to the Road Accident Fund		-	(1,247,535)	(17,918,530)	(1,284,247)	(4,064,903)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(2,736,638)	(6,507,668)	(13,372,471)	(994,217)	(3,045,293)
Recovery of criminal assets added as part of cash revenue in statement 5		37,573	45,904	(122,488)	2,288	(26,031)
Revenue collected according to table 5		103,027,479	199,440,755	786,889,401	93,502,302	183,143,268

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