

Table 1 Revenue

R thousand	2013/14					
	Budget estimate	April	May	June	July	Year to date
Taxes on income, profits and capital gains	501,353,117	26,048,282	26,505,087	70,941,428	21,998,471	145,493,269
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	23,737,942	19,674,095	90,585,427
Tax on corporate income						
Companies	169,830,004	642,476	340,013	46,040,826	1,158,956	48,182,271
Secondary tax on companies	-	58,323	69,791	56,564	87,382	272,061
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	864,041	927,047	5,730,967
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	2,405,113	160,470	169,414	242,097	150,944	722,924
Small business tax amnesty	-	126	(512)	(42)	46	(382)
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,006,410	969,856	3,790,841
Skills development levy	12,403,000	965,167	849,408	1,006,410	969,856	3,790,841
Taxes on property	9,070,000	807,519	877,221	1,014,002	876,152	3,574,894
Estate, inheritance and gift taxes						
Donations tax	90,000	22,358	13,049	3,045	5,771	44,223
Estate duty	900,000	39,531	64,740	205,189	54,485	363,946
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	325,625	320,018	361,582	351,994	1,359,219
Transfer duties	4,590,000	420,005	479,413	444,186	463,902	1,807,506
Taxes on goods and services	333,344,041	19,579,189	23,747,869	23,365,895	27,033,770	93,726,722
Value added tax	242,990,000	11,484,792	18,936,868	16,688,556	19,106,477	66,216,694
Domestic VAT	272,104,000	20,850,218	21,199,904	19,513,809	22,221,119	83,785,049
Import VAT	125,414,000	3,455,939	10,183,983	10,037,054	10,411,996	34,088,972
Refunds	154,528,000	12,821,365	12,447,018	12,862,307	13,526,637	51,657,327
Turnover tax for small businesses	10,000	174	242	8,236	(7,571)	1,082
Specific excise duties						
Beer	9,172,709	461,603	264,296	940,791	667,070	2,333,761
Traditional beer and traditional beer powder	36,809	779	1,233	643	958	3,613
Wine and other fermented beverages	2,150,010	131,810	37,267	260,756	219,508	649,341
Spirits	4,333,663	340,168	180,330	185,664	320,581	1,026,743
Cigarettes and cigarette tobacco	12,538,090	1,976,666	270,746	368,738	764,783	3,380,933
Pipe tobacco and cigars	807,854	60,581	39,571	51,612	43,087	194,851
Petroleum products	1,073,461	76,414	102,626	44,959	67,469	291,468
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	673,944	1,052,912
General fuel levy	44,970,000	3,696,909	3,003,757	3,603,268	3,978,811	14,282,745
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	71,791	292,213
Plastic bag levy	260,000	314	56,699	54,944	981	112,938
Electricity levy	8,130,000	739,725	732,781	764,333	840,840	3,077,679
Incandescent light bulb levy	183,673	-	(3)	-	-	(3)
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	105,013	283,770	520,090
Other						
Universal Service Fund	210,000	1,681	646	-	1,269	3,597
Taxes on international trade and transactions	41,833,712	1,468,305	3,764,434	2,962,817	4,450,498	12,646,053
Import duties						
Customs duties	38,427,971	1,283,974	3,205,069	2,477,733	3,514,383	10,481,159
Specific excise duties on imports	2,912,029	-	521,919	489,686	921,616	1,933,221
Other						
Miscellaneous customs and excise receipts	438,162	181,057	33,813	(4,602)	8,839	219,107
Diamond export duties	55,550	3,273	3,634	-	5,660	12,566
Other taxes	-	3	(29)	9	(2,015)	(2,032)
Stamp duties and fees	-	3	(29)	9	(2,015)	(2,032)
Unallocated tax revenue	-	982	22,887	7,501	(9,227)	22,144
Total tax revenue (gross)	898,003,870	48,869,446	55,766,875	99,298,062	55,317,505	259,251,890
Less: SACU payments	43,374,338	10,843,596	-	-	10,843,596	21,687,192
Total tax revenue (net of SACU payments)	854,629,532	38,025,850	55,766,875	99,298,062	44,473,909	237,564,698
Departmental revenue	18,336,392	1,647,201	634,886	3,282,678	1,421,916	6,986,681
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	3,880	3,961	4,089	3,934	15,865
Administrative fees	1,338,706	18,162	225,574	190,300	252,187	686,223
Other sales	657,666	48,645	59,101	93,958	29,027	230,731
Selling of scrap or waste and other used current goods	30,489	2,053	1,622	1,186	2,155	7,015
Transfers received	171,207	7	349	1,339	39,399	41,093
Fines penalties and forfeits	1,103,517	69,453	55,892	25,819	38,044	189,208
Interest, dividends and rent on land						
Interest	2,459,877	243,183	432,925	111,363	118,748	906,219
Dividends	2,190,351	-	-	-	890,298	890,298
Rent on land	5,956,630	64,230	16,766	2,821,232	7,035	2,909,263
Of which:						
Mineral and petroleum royalties	5,900,000	28,154	43,031	2,818,876	9,975	2,900,036
Sales of capital assets	65,695	488	189	397	1,498	2,572
Financial transactions in assets and liabilities	4,317,487	1,197,099	(161,493)	32,996	39,591	1,108,194
Total national government revenue	872,965,924	39,673,051	56,401,762	102,580,740	45,895,825	244,551,380
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		39,673,051	56,401,762	102,580,740	45,895,825	244,551,380
Departmental revenue received but not yet paid to the National Revenue Fund		17,880	101,196	65,042	57,128	241,247
Revenue collected on behalf of the Provincial Authorities		40	23	32	27	123
Revenue collected on behalf of the Road Accident Fund (RAF)		1,371,115	1,514,510	1,560,208	1,686,448	6,132,282
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,115,202	1,168,447	1,251,709	1,184,811	4,720,170
Total net revenue		42,177,288	59,185,939	105,457,733	48,824,241	255,645,201
Cash balance National Revenue Fund		(326,223)	386,546	268,811	(659,814)	(330,680)
Provincial revenue collected by SARS and transferred by National Treasury		-	(40)	-	(55)	(95)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,247,535)	-	-	(1,560,209)	(2,807,744)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,194,149)	(2,576,881)	(2,736,638)	(1,219,296)	(7,726,964)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	2,057	37,573	3,378	49,282
Revenue collected according to table 5		39,415,655	56,997,621	103,027,479	45,388,245	244,829,000

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