

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income, profits and capital gains	501,353,117	21,998,471	145,493,269	457,317,482	19,930,168	136,865,850
Income tax on persons and individuals	306,188,000	19,674,095	90,585,427	275,805,010	17,813,319	80,518,119
Tax on corporate income						
Companies	169,830,004	1,158,956	48,182,271	158,947,242	725,443	44,656,405
Secondary tax on companies	-	87,382	272,061	9,813,631	132,490	8,915,194
Withholding tax on dividends	22,930,000	927,047	5,730,967	9,925,078	1,043,465	2,105,133
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	2,405,113	150,944	722,924	2,825,764	215,392	670,865
Small business tax amnesty	-	46	(382)	598	59	134
Taxes on payroll and workforce	12,403,000	969,856	3,790,841	11,378,479	951,758	3,549,658
Skills development levy	12,403,000	969,856	3,790,841	11,378,479	951,758	3,549,658
Taxes on property	9,070,000	876,152	3,574,894	8,645,211	684,045	2,740,297
Estate, inheritance and gift taxes						
Donations tax	90,000	5,771	44,223	82,101	2,916	29,074
Estate duty	900,000	54,485	363,946	1,012,978	61,975	251,049
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	351,994	1,359,219	3,271,855	254,210	1,067,960
Transfer duties	4,590,000	463,902	1,807,506	4,278,277	364,945	1,392,214
Taxes on goods and services	333,344,041	27,033,770	93,726,722	297,725,818	24,993,541	86,346,934
Value added tax	242,990,000	19,106,477	66,216,694	215,839,966	17,803,000	60,885,242
Domestic VAT	272,104,000	22,221,119	83,785,049	242,411,305	20,134,584	77,666,494
Import VAT	125,414,000	10,411,996	34,088,972	112,252,674	8,819,648	29,122,903
Refunds	154,528,000	13,526,637	51,657,327	138,824,015	11,151,232	45,904,155
Turnover tax for small businesses	10,000	(7,571)	1,082	11,318	31	451
Specific excise duties						
Beer	9,172,709	667,070	2,333,761	8,444,752	614,111	2,167,825
Traditional beer and traditional beer powder	1)	36,809	958	26,363	2,118	8,900
Wine and other fermented beverages	2,150,010	219,508	649,341	2,055,060	154,256	549,756
Spirits	4,333,663	320,581	1,026,743	4,257,471	396,301	1,250,269
Cigarettes and cigarette tobacco	12,538,090	764,783	3,380,933	11,056,923	1,014,963	3,518,771
Pipe tobacco and cigars	807,854	43,087	194,851	637,864	77,485	285,584
Petroleum products	2)	1,073,461	67,469	929,222	76,712	299,571
Revenue from neighbouring countries	3)	1,152,403	-	286,065	114,134	493,493
Ad valorem excise duties	2,400,000	673,944	1,052,912	2,231,940	510,184	977,122
General fuel levy	4)	44,970,000	3,978,811	14,282,745	40,320,197	12,931,936
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	950,000	71,791	292,213	873,060	69,614	292,883
Plastic bag levy	260,000	981	112,938	152,368	33,850	59,124
Electricity levy	8,130,000	840,840	3,077,679	7,983,940	543,064	2,094,379
Incandescent light bulb levy	183,673	-	(3)	131,634	6,357	34,103
CO ₂ tax - motor vehicle emissions	1,975,368	283,770	520,090	1,567,689	168,256	483,410
Other						
Universal Service Fund	210,000	1,269	3,597	155,084	14,059	14,116
Taxes on international trade and transactions	41,833,712	4,450,498	12,646,053	38,729,570	2,949,833	9,476,415
Import duties						
Customs duties	38,427,971	3,514,383	10,481,159	35,309,568	2,737,132	8,893,744
Specific excise duties on imports	2,912,029	921,616	1,933,221	2,842,833	152,905	469,441
Other						
Miscellaneous customs and excise receipts	5)	438,162	8,839	219,107	53,368	104,730
Diamond export duties	55,550	5,660	12,566	55,375	6,429	8,501
Other taxes	-	(2,015)	(2,032)	494	292	241
Stamp duties and fees	-	(2,015)	(2,032)	494	292	241
Unallocated tax revenue	6)	(9,227)	22,144	37,195	3,621	21,761
Total tax revenue (gross)	898,003,870	55,317,505	259,251,890	813,834,249	49,513,260	239,001,156
Less: SACU payments	7)	43,374,338	10,843,596	42,151,276	10,537,819	21,075,638
Total tax revenue (net of SACU payments)	854,629,532	44,473,909	237,564,698	771,682,973	38,975,441	217,925,518
Departmental revenue	18,336,392	1,421,916	6,986,681	15,394,325	969,540	5,724,658
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	3,934	15,865	48,609	3,744	15,357
Administrative fees	1,338,706	252,187	686,223	1,781,397	145,489	470,630
Other sales	657,666	29,027	230,731	619,998	39,134	161,741
Selling of scrap or waste and other used current goods	30,489	2,155	7,015	18,338	1,699	8,343
Transfers received	171,207	39,399	41,093	442,895	280,366	280,504
Fines penalties and forfeits	1,103,517	38,044	189,208	706,797	44,591	119,044
Interest, dividends and rent on land						
Interest	2,459,877	118,748	906,219	3,182,358	179,474	997,058
Dividends	2,190,351	890,298	890,298	1,873,621	-	931,707
Rent on land	5,956,630	7,035	2,909,263	5,064,484	225,993	2,517,989
Of which:						
Mineral and petroleum royalties	5,900,000	9,975	2,900,036	5,026,144	213,844	2,448,615
Sales of capital assets	65,695	1,498	2,572	91,340	2,755	6,738
Financial transactions in assets and liabilities	4,317,487	39,591	1,108,194	1,564,488	46,295	215,547
Total national government revenue	8)	872,965,924	45,895,825	244,551,380	787,077,298	223,650,177
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		45,895,825	244,551,380	787,077,298	39,944,981	223,650,177
Departmental revenue received but not yet paid to the National Revenue Fund		57,128	241,247	(32,607)	840,153	(84,597)
Revenue collected on behalf of the Provincial Authorities		27	123	2,652	30	112
Revenue collected on behalf of the Road Accident Fund (RAF)		1,686,448	6,132,282	17,621,424	1,512,411	5,392,755
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,184,811	4,720,170	13,381,984	1,039,675	4,055,526
Total net revenue		48,824,241	255,645,201	818,050,751	43,337,250	233,013,972
Cash balance National Revenue Fund		(659,814)	(330,680)	254,793	(938,433)	(335,579)
Provincial revenue collected by SARS and transferred by National Treasury		(55)	(95)	(2,654)	(29)	(110)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,560,209)	(2,807,744)	(17,918,530)	(1,360,083)	(5,424,986)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,219,296)	(7,726,964)	(13,372,471)	(1,106,653)	(4,151,946)
Recovery of criminal assets added as part of cash revenue in statement 5		3,378	49,282	(122,488)	(22,068)	(48,099)
Revenue collected according to table 5		45,388,245	244,829,000	786,889,401	39,909,984	223,053,252

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