

Table 1 Revenue

R thousand	Budget estimate	April	May	2013/14			Year to date
				June	July	August	
Taxes on income, profits and capital gains	501,353,117	26,048,282	26,505,087	70,941,428	21,998,471	42,948,990	188,442,259
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	23,737,942	19,674,095	27,828,894	118,414,321
Tax on corporate income							
Companies	169,830,004	642,476	340,013	46,040,826	1,158,956	13,937,628	62,119,899
Secondary tax on companies		58,233	69,791	56,554	87,382	47,578	319,639
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	864,041	927,047	980,975	6,711,942
Tax on retirement funds	-	-	-	-	-	-	-
Other							
Interest on overdue income tax	2,405,113	160,470	169,414	242,097	150,944	153,882	876,807
Small business tax amnesty		126	(512)	(42)	46	33	(349)
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	4,888,184
Skills development levy	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	4,888,184
Taxes on property	9,070,000	807,519	877,221	1,014,002	876,152	775,334	4,350,229
Estate, inheritance and gift taxes							
Donations tax	90,000	22,358	13,049	3,045	5,771	2,461	46,684
Estate duty	900,000	39,531	64,740	205,189	54,485	59,114	423,060
Taxes on financial and capital transactions							
Securities transfer tax	3,490,000	325,625	320,018	361,582	351,994	259,727	1,618,945
Transfer duties	4,590,000	420,005	479,413	444,186	463,902	454,033	2,261,539
Taxes on goods and services	333,344,041	19,579,189	23,747,869	23,365,895	27,033,770	27,216,781	120,943,504
Value added tax	242,990,000	11,484,792	18,936,868	16,688,556	19,106,477	20,860,217	87,076,911
Domestic VAT	272,104,000	20,850,218	21,199,904	19,513,809	22,221,119	21,446,100	105,231,149
Import VAT	125,414,000	3,455,939	10,183,963	10,037,954	10,411,996	12,711,709	46,800,661
Refunds	154,528,000	12,821,365	12,447,018	12,862,307	13,526,637	13,297,592	64,954,919
Turnover tax for small businesses	10,000	174	242	8,236	(7,571)	5,988	7,070
Specific excise duties							
Beer	9,172,709	461,603	264,296	940,791	667,070	698,369	3,032,130
Traditional beer and traditional beer powder	36,809	779	1,233	643	958	346	3,959
Wine and other fermented beverages	2,150,010	131,810	37,287	260,756	219,508	13,682	663,024
Spirits	4,333,663	340,168	180,330	185,664	320,581	136,588	1,163,330
Cigarettes and cigarette tobacco	12,538,090	1,976,660	270,746	368,738	764,783	1,015,975	4,396,908
Pipe tobacco and cigars	807,854	60,581	39,571	51,612	43,087	43,777	238,628
Petroleum products	1,073,461	76,414	102,626	44,959	67,469	79,176	370,444
Revenue from neighbouring countries	1,152,403	79,798	-	206,268	-	152,923	438,989
Air valorem excise duties	2,400,000	375,690	599	2,479	673,944	(26,338)	1,026,574
General fuel levy	44,970,000	3,696,909	3,003,757	3,603,268	3,978,811	3,228,046	17,510,791
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	65,242	357,455
Plastic bag levy	260,000	314	56,699	54,944	981	93	113,031
Electricity levy	8,130,000	739,725	732,781	764,333	840,840	826,794	3,904,473
Incandescent light bulb levy	183,673	-	(3)	9	-	73	70
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	105,013	283,770	114,840	634,929
Other							
Universal Service Fund	210,000	1,681	646	-	1,269	989	4,586
Taxes on international trade and transactions	41,833,712	1,468,305	3,764,434	2,962,817	4,450,498	3,034,473	15,680,525
Import duties							
Customs duties	38,427,971	1,283,974	3,205,069	2,477,733	3,514,383	2,985,014	13,466,173
Specific excise duties on imports	2,912,029	-	521,919	489,686	921,616	823	1,934,044
Other							
Miscellaneous customs and excise receipts	438,162	181,057	33,813	(4,602)	8,839	52,270	271,376
Diamond export duties	55,550	3,273	3,634	-	5,660	(3,634)	8,932
Other taxes	-	3	(29)	9	(2,015)	14	(2,018)
Stamp duties and fees	-	3	(29)	9	(2,015)	14	(2,018)
Unallocated tax revenue	962	22,887	7,501	(9,227)	(3,757)	-	18,386
Total tax revenue (gross)	898,003,870	48,869,446	55,766,875	99,298,062	55,317,505	75,069,177	334,321,068
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	75,069,177	312,633,876
Departmental revenue	18,336,392	1,647,201	634,886	3,282,678	1,421,916	965,920	7,952,602
Sales of goods and services other than capital assets							
Sales by market establishments	44,767	3,880	3,961	4,089	3,934	4,037	19,901
Administrative fees	1,338,706	18,162	225,574	190,300	252,187	60,965	477,188
Other sales	657,666	48,645	59,101	93,958	29,027	124,612	355,343
Selling of scrap or waste and other used current goods	30,489	2,053	1,622	1,186	2,155	1,103	8,118
Transfers received	171,207	7	349	1,339	39,399	194,124	235,217
Fines penalties and forfeits	1,103,517	69,453	55,892	25,819	38,044	57,834	247,042
Interest, dividends and rent on land							
Interest	2,459,877	243,183	432,925	111,363	118,748	169,538	1,075,757
Dividends	2,190,351	-	-	-	890,298	-	890,298
Rent on land	5,956,630	64,230	16,766	2,821,232	7,035	52,225	2,961,489
Of which:							
Mineral and petroleum royalties	5,900,000	28,154	43,031	2,818,876	9,975	42,994	2,943,030
Sales of capital assets	65,695	488	189	897	1,498	1,067	3,639
Financial transactions in assets and liabilities	4,317,487	1,197,099	(161,493)	32,996	39,591	300,416	1,408,610
Total national government revenue	872,965,924	39,673,051	56,401,762	102,580,740	45,895,825	76,035,098	320,586,477
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	76,035,098	320,586,477
Departmental revenue received but not yet paid to the National Revenue Fund		17,880	101,196	65,042	57,128	(46,318)	194,928
Revenue collected on behalf of the Provincial Authorities		40	23	52	27	26	149
Revenue collected on behalf of the Road Accident Fund		1,371,115	1,514,510	1,560,208	1,686,448	1,732,407	7,864,689
Revenue collected on behalf of the Unemployment Insurance Fund		1,115,202	1,168,447	1,251,709	1,184,811	1,279,659	5,999,829
Total net revenue		42,177,288	59,185,939	105,457,733	48,824,241	79,000,871	334,646,073
Cash balance National Revenue Fund		(326,223)	386,546	268,811	(659,814)	666,731	336,051
Provincial revenue collected by SARS and transferred by National Treasury		-	(40)	-	(55)	(27)	(122)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,247,535)	-	-	(1,560,209)	(1,686,448)	(4,494,192)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,194,149)	(2,576,881)	(2,736,638)	(1,219,296)	(1,234,172)	(8,961,136)
Recovery of criminal assets added as part of cash revenue in statement 5		6,274	2,057	37,573	3,378	4,785	54,067
Revenue collected according to table 5		39,415,655	56,997,621	103,027,479	45,388,245	76,751,741	321,580,741

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 (Botswana, Lesotho, Namibia and Swaziland)

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