

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>501,353,117</b>	<b>42,948,990</b>	<b>188,442,259</b>	<b>457,317,482</b>	<b>39,531,865</b>	<b>176,397,715</b>
Income tax on persons and individuals	306,188,000	27,828,894	118,414,321	275,805,010	25,389,543	105,907,662
Tax on corporate income	-	-	-	-	-	-
Companies	169,830,004	13,937,628	62,119,899	158,947,242	13,197,167	57,853,572
Secondary tax on companies	-	47,578	319,639	9,813,631	211,916	9,127,110
Withholding tax on dividends	22,930,000	980,975	6,711,942	9,925,078	540,508	2,645,641
Tax on retirement funds	-	-	-	159	-	-
Other	-	-	-	-	-	-
Interest on overdue income tax	2,405,113	153,882	876,807	2,825,764	192,711	863,576
Small business tax amnesty	-	33	(349)	598	20	154
<b>Taxes on payroll and workforce</b>	<b>12,403,000</b>	<b>1,097,343</b>	<b>4,888,184</b>	<b>11,378,479</b>	<b>1,005,031</b>	<b>4,554,689</b>
Skills development levy	12,403,000	1,097,343	4,888,184	11,378,479	1,005,031	4,554,689
<b>Taxes on property</b>	<b>9,070,000</b>	<b>775,334</b>	<b>4,350,229</b>	<b>8,645,211</b>	<b>666,719</b>	<b>3,407,015</b>
Estate, inheritance and gift taxes	-	-	-	-	-	-
Donations tax	90,000	2,461	46,684	82,101	10,109	39,183
Estate duty	900,000	59,114	423,060	1,012,978	52,025	303,074
Taxes on financial and capital transactions	-	-	-	-	-	-
Securities transfer tax	3,490,000	259,727	1,618,945	3,271,855	248,282	1,316,242
Transfer duties	4,590,000	454,033	2,261,539	4,278,277	356,304	1,748,517
<b>Taxes on goods and services</b>	<b>333,344,041</b>	<b>27,216,781</b>	<b>120,943,504</b>	<b>297,725,818</b>	<b>22,449,236</b>	<b>108,796,171</b>
Value added tax	242,990,000	20,860,217	87,076,911	215,839,966	16,000,163	76,885,405
Domestic VAT	272,104,000	21,446,100	105,231,149	242,411,305	19,666,639	97,333,133
Import VAT	125,414,000	12,711,709	46,800,681	112,252,674	9,803,576	38,926,479
Refunds	154,528,000	13,297,592	64,954,919	138,824,015	13,470,052	59,374,207
Turnover tax for small businesses	10,000	5,988	7,070	11,318	2,147	2,598
Specific excise duties	-	-	-	-	-	-
Beer	9,172,709	698,369	3,032,130	8,444,752	605,089	2,772,913
Traditional beer and traditional beer powder	36,809	346	3,959	26,363	2,585	11,485
Wine and other fermented beverages	2,150,010	13,682	663,024	2,055,060	12,056	561,812
Spirits	4,333,663	136,588	1,163,330	4,257,471	219,123	1,469,393
Cigarettes and cigarette tobacco	12,538,090	1,015,975	4,396,908	11,056,923	837,138	4,355,910
Pipe tobacco and cigars	807,854	43,777	238,628	637,864	49,930	335,514
Petroleum products	1,073,461	79,176	370,644	929,222	80,479	380,050
Revenue from neighbouring countries	1,152,403	152,923	438,989	1,050,967	67,493	493,493
Ad valorem excise duties	2,400,000	(26,338)	1,026,574	2,231,940	3,671	980,793
General fuel levy	44,970,000	3,228,046	17,510,791	40,320,197	3,679,691	16,611,628
Taxes on use of goods and on permission to use goods or perform activities	-	-	-	-	-	-
Air departure tax	950,000	65,242	357,455	873,060	64,311	357,194
Plastic bag levy	260,000	93	113,031	152,368	746	59,870
Electricity levy	8,130,000	826,794	3,904,473	7,983,940	786,161	2,880,539
Incandescent light bulb levy	183,673	73	70	131,634	10,551	44,654
CO <sub>2</sub> tax - motor vehicle emissions	1,975,368	114,840	634,929	1,567,689	94,845	578,255
Other	-	-	-	-	-	-
Universal Service Fund	210,000	989	4,586	155,084	551	14,666
<b>Taxes on international trade and transactions</b>	<b>41,833,712</b>	<b>3,034,473</b>	<b>15,680,525</b>	<b>38,729,570</b>	<b>3,325,401</b>	<b>12,801,816</b>
Import duties	-	-	-	-	-	-
Customs duties	38,427,971	2,985,014	13,466,173	35,309,568	3,079,795	11,973,539
Specific excise duties on imports	2,912,029	823	1,934,044	2,842,833	239,804	709,244
Other	-	-	-	-	-	-
Miscellaneous customs and excise receipts	438,162	52,270	271,376	521,794	5,677	110,407
Diamond export duties	55,550	(3,634)	8,932	55,375	125	8,626
<b>Other taxes</b>	<b>-</b>	<b>14</b>	<b>(2,018)</b>	<b>494</b>	<b>86</b>	<b>322</b>
Stamp duties and fees	-	14	(2,018)	494	86	322
Unallocated tax revenue	-	(3,757)	18,386	37,195	(3,851)	17,909
<b>Total tax revenue (gross)</b>	<b>898,003,870</b>	<b>75,069,177</b>	<b>334,321,068</b>	<b>813,834,249</b>	<b>66,974,487</b>	<b>305,975,643</b>
Less: SACU payments	43,374,338	-	21,687,192	42,151,276	-	21,075,638
<b>Total tax revenue (net of SACU payments)</b>	<b>854,629,532</b>	<b>75,069,177</b>	<b>312,633,876</b>	<b>771,682,973</b>	<b>66,974,487</b>	<b>284,900,005</b>
<b>Departmental revenue</b>	<b>18,336,392</b>	<b>965,920</b>	<b>7,952,602</b>	<b>15,394,325</b>	<b>663,571</b>	<b>6,388,230</b>
Sales of goods and services other than capital assets	-	-	-	-	-	-
Sales by market establishments	44,767	4,037	19,901	48,609	3,859	19,216
Administrative fees	1,338,706	60,965	747,188	1,781,397	170,088	640,717
Other sales	657,666	124,612	355,343	619,998	83,935	245,676
Selling of scrap or waste and other used current goods	30,489	1,103	8,118	18,338	1,514	9,858
Transfers received	171,207	194,124	235,217	442,895	(29,919)	250,585
Fines penalties and forfeits	1,103,517	57,834	247,042	706,797	28,403	147,447
Interest, dividends and rent on land	-	-	-	-	-	-
Interest	2,459,877	169,538	1,075,757	3,182,358	307,622	1,304,680
Dividends	2,190,351	-	890,298	1,873,621	-	931,707
Rent on land	5,956,630	52,225	2,961,489	5,064,484	54,379	2,572,368
Of which:	-	-	-	-	-	-
Mineral and petroleum royalties	5,900,000	42,994	2,943,030	5,026,144	51,164	2,499,280
Sales of capital assets	65,695	1,067	3,639	91,340	2,464	9,202
Financial transactions in assets and liabilities	4,317,487	300,416	1,408,610	1,564,488	41,227	256,774
<b>Total national government revenue</b>	<b>872,965,924</b>	<b>76,035,098</b>	<b>320,586,477</b>	<b>787,077,298</b>	<b>67,638,058</b>	<b>291,288,234</b>
Reconciliation to total net revenue and revenue collected on table 5	-	-	-	-	-	-
<b>Total national government revenue</b>	<b>872,965,924</b>	<b>76,035,098</b>	<b>320,586,477</b>	<b>787,077,298</b>	<b>67,638,058</b>	<b>291,288,234</b>
Departmental revenue received but not yet paid to the National Revenue Fund	-	(46,318)	194,928	(32,607)	14,782	(69,815)
Revenue collected on behalf of the Provincial Authorities	-	26	149	2,652	35	147
Revenue collected on behalf of the Road Accident Fund	-	1,732,407	7,864,689	17,621,424	1,624,605	7,017,360
Revenue collected on behalf of the Unemployment Insurance Fund	-	1,279,659	5,999,829	13,381,984	1,092,436	5,147,962
<b>Total net revenue</b>	<b>872,965,924</b>	<b>79,000,872</b>	<b>334,646,073</b>	<b>818,050,751</b>	<b>70,369,917</b>	<b>303,383,889</b>
Cash balance National Revenue Fund	-	666,731	336,051	254,793	464,585	129,006
Provincial revenue collected by SARS and transferred by National Treasury	-	(27)	(122)	(2,654)	(30)	(140)
Direct transfer from National Revenue Fund to the Road Accident Fund	-	(1,686,448)	(4,494,192)	(17,918,530)	(1,512,411)	(6,937,397)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	-	(1,234,172)	(8,961,136)	(13,372,471)	(1,065,536)	(5,217,482)
Recovery of criminal assets added as part of cash revenue in statement 5	-	4,785	(54,067)	(122,488)	(3,113)	(51,212)
Revenue collected according to table 5	-	76,751,741	321,580,741	786,889,401	68,253,412	291,306,664

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 BLS 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