

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>501,353,117</b>	<b>44,646,897</b>	<b>233,089,155</b>	<b>457,313,835</b>	<b>38,685,446</b>	<b>215,083,161</b>
Income tax on persons and individuals	306,188,000	24,610,287	143,024,608	275,821,599	21,604,396	127,512,058
Tax on corporate income						
Companies	169,830,004	18,855,607	80,975,506	159,259,228	16,077,177	73,930,749
Secondary tax on companies	-	72,605	392,244	9,813,631	104,156	9,231,267
Withholding tax on dividends	22,930,000	723,930	7,435,872	9,925,078	636,518	3,282,159
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	2,405,113	384,295	1,261,102	2,493,543	263,175	1,126,751
Small business tax amnesty	-	173	(176)	597	23	177
<b>Taxes on payroll and workforce</b>	<b>12,403,000</b>	<b>1,022,246</b>	<b>5,910,430</b>	<b>11,378,478</b>	<b>919,460</b>	<b>5,474,149</b>
Skills development levy	12,403,000	1,022,246	5,910,430	11,378,478	919,460	5,474,149
<b>Taxes on property</b>	<b>9,070,000</b>	<b>796,307</b>	<b>5,146,536</b>	<b>8,645,211</b>	<b>656,401</b>	<b>4,063,416</b>
Estate, inheritance and gift taxes						
Donations tax	90,000	7,746	54,430	82,101	7,152	46,334
Estate duty	900,000	63,575	486,635	1,012,978	86,426	389,500
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	283,115	1,902,061	3,271,855	237,086	1,553,328
Transfer duties	4,590,000	441,871	2,703,410	4,278,277	325,737	2,074,254
<b>Taxes on goods and services</b>	<b>333,344,041</b>	<b>27,017,657</b>	<b>147,961,161</b>	<b>296,921,469</b>	<b>26,162,909</b>	<b>134,959,080</b>
Value added tax	242,990,000	20,789,698	107,866,609	215,023,035	19,309,383	96,194,788
Domestic VAT	272,104,000	22,214,815	127,445,963	242,416,471	20,484,646	117,817,780
Import VAT	125,414,000	11,376,287	58,176,969	111,426,923	9,287,776	48,214,255
Refunds	154,528,000	12,801,403	77,756,322	138,820,359	10,463,040	69,837,247
Turnover tax for small businesses	10,000	823	7,893	11,319	816	3,415
Specific excise duties						
Beer	9,172,709	712,196	3,744,326	8,444,749	631,451	3,404,364
Traditional beer and traditional beer powder	36,809	1,850	5,810	26,363	2,225	13,709
Wine and other fermented beverages	2,150,010	183,986	847,010	2,053,458	160,135	721,947
Spirits	4,333,663	215,337	1,378,967	4,257,562	178,569	1,647,962
Cigarettes and cigarette tobacco	12,538,090	80,220	4,477,128	10,978,223	768,487	5,124,397
Pipe tobacco and cigars	807,854	15,927	254,555	637,863	49,790	385,303
Petroleum products	1,073,461	82,668	453,311	929,222	81,295	461,345
Revenue from neighbouring countries	1,152,403	186,838	625,827	1,050,271	252,080	745,573
Ad valorem excise duties	2,400,000	9	1,026,583	2,231,941	105	980,898
General fuel levy	44,970,000	3,748,469	21,259,260	40,410,389	3,732,422	20,344,049
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	950,000	72,895	430,350	873,060	73,386	430,580
Plastic bag levy	260,000	37,851	150,882	150,817	21,248	81,117
Electricity levy	8,130,000	764,940	4,669,413	7,983,940	768,436	3,648,975
Incandescent light bulb levy	183,673	9,911	136,792	136,792	10,983	55,637
CO <sub>2</sub> tax - motor vehicle emissions	1,975,368	113,118	748,047	1,567,382	85,666	663,921
Other						
Universal Service Fund	210,000	621	5,207	155,084	36,433	51,099
<b>Taxes on international trade and transactions</b>	<b>41,833,712</b>	<b>3,383,757</b>	<b>19,064,283</b>	<b>39,549,121</b>	<b>3,053,256</b>	<b>15,855,072</b>
Import duties						
Customs duties	38,427,971	3,251,576	16,717,749	36,010,446	2,806,870	14,780,410
Specific excise duties on imports	2,912,029	83,804	2,017,848	2,987,488	224,541	933,785
Other						
Miscellaneous customs and excise receipts	438,162	10,053	281,430	495,813	18,876	129,283
Diamond export duties	55,550	38,324	47,257	55,375	2,969	11,594
<b>Other taxes</b>	<b>-</b>	<b>43</b>	<b>(1,975)</b>	<b>494</b>	<b>0</b>	<b>327</b>
Stamp duties and fees	-	43	(1,975)	494	0	327
<b>Unallocated tax revenue</b>	<b>6)</b>	<b>(14,266)</b>	<b>4,121</b>	<b>17,206</b>	<b>7,585</b>	<b>25,495</b>
<b>Total tax revenue (gross)</b>	<b>898,003,870</b>	<b>76,852,642</b>	<b>411,173,710</b>	<b>813,825,815</b>	<b>69,485,057</b>	<b>375,460,700</b>
Less: SACU payments	7)	43,374,338	2,687,192	42,151,276	-	21,075,638
<b>Total tax revenue (net of SACU payments)</b>	<b>854,629,532</b>	<b>76,852,642</b>	<b>389,486,518</b>	<b>771,674,539</b>	<b>69,485,057</b>	<b>354,385,062</b>
<b>Departmental revenue</b>	<b>18,336,392</b>	<b>1,058,489</b>	<b>9,011,091</b>	<b>16,165,917</b>	<b>1,046,885</b>	<b>7,435,115</b>
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	4,176	24,078	49,878	4,904	24,120
Administrative fees	1,338,706	26,269	773,457	1,891,129	169,623	810,340
Other sales	657,666	43,367	398,710	663,028	39,986	285,662
Selling of scrap or waste and other used current goods	30,489	1,798	9,916	16,081	1,913	11,770
Transfers received	171,207	2,228	237,445	571,490	11	250,595
Fines penalties and forfeits	1,103,517	615,569	862,611	992,519	64,556	212,003
Interest, dividends and rent on land						
Interest	2,459,877	110,463	1,186,219	3,225,070	173,856	1,478,536
Dividends	2,190,351	73,933	964,231	1,873,621	-	931,707
Rent on land	5,956,630	95,858	3,057,347	5,122,852	436,504	3,008,872
Of which:						
Mineral and petroleum royalties	5,900,000	92,876	3,035,906	5,026,144	432,127	2,931,907
Sales of capital assets	65,695	26,960	30,599	94,102	62,032	71,233
Financial transactions in assets and liabilities	4,317,487	57,868	1,466,478	1,666,147	93,501	350,275
<b>Total national government revenue</b>	<b>8)</b>	<b>872,965,924</b>	<b>77,911,132</b>	<b>398,497,609</b>	<b>787,840,456</b>	<b>70,531,942</b>
Reconciliation to total net revenue and revenue collected on table 5						
<b>Total national government revenue</b>			<b>77,911,132</b>	<b>398,497,609</b>	<b>787,840,456</b>	<b>361,820,176</b>
Departmental revenue received but not yet paid to the National Revenue Fund			123,457	318,386	(32,607)	(127,469)
Revenue collected on behalf of the Provincial Authorities			65	213	2,652	184
Revenue collected on behalf of the Road Accident Fund			1,918,149	9,782,839	17,621,424	8,610,335
Revenue collected on behalf of the Unemployment Insurance Fund			1,220,272	7,220,100	13,381,984	6,285,931
<b>Total net revenue</b>		<b>81,173,075</b>	<b>415,819,147</b>	<b>818,813,909</b>	<b>73,205,268</b>	<b>376,589,157</b>
Cash balance National Revenue Fund			318,189	654,240	254,793	556,415
Provincial revenue collected by SARS and transferred by National Treasury			(26)	(148)	(2,654)	(140)
Direct transfer from National Revenue Fund to the Road Accident Fund			(1,732,407)	(6,226,599)	(17,918,530)	(8,562,002)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(1,252,917)	(10,214,053)	(13,372,471)	(6,375,988)
Recovery of criminal assets added as part of cash revenue in statement 5			12,289	66,356	(122,488)	(44,051)
Revenue collected according to table 5			<b>78,518,203</b>	<b>400,098,943</b>	<b>787,652,559</b>	<b>362,163,391</b>

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