

Table 1 Revenue

R thousand	2013/14									
	Budget estimate	April	May	June	July	August	September	October	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	42,948,990	44,646,897	27,630,656	260,719,811	
Income tax on persons and individuals	306,188,000	23,867,082	23,306,307	23,737,942	19,674,095	27,828,894	24,610,287	23,695,967	166,720,575	
Tax on corporate income										
Companies	169,830,004	642,476	340,013	46,040,826	1,158,956	13,937,628	18,855,607	1,172,580	82,148,087	
Secondary tax on companies	-	58,323	69,971	56,564	87,382	47,578	72,605	133,078	525,322	
Withholding tax on dividends	22,930,000	1,319,806	2,620,074	864,041	927,047	980,975	723,930	2,488,201	9,924,072	
Tax on retirement funds	-	-	-	-	-	-	-	-	-	
Other										
Interest on overdue income tax	2,405,113	160,470	169,414	242,097	150,944	153,882	384,295	140,735	1,401,836	
Small business tax amnesty	-	126	(512)	(42)	46	33	173	95	(81)	
Taxes on payroll and workforce	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	1,022,246	952,237	6,862,667	
Skills development levy	12,403,000	965,167	849,408	1,006,410	969,856	1,097,343	1,022,246	952,237	6,862,667	
Taxes on property	9,070,000	807,519	877,221	1,014,002	876,152	775,334	796,307	950,620	6,097,156	
Estate, inheritance and gift taxes										
Donations tax	90,000	22,358	13,049	3,045	5,771	2,461	7,746	12,257	66,688	
Estate duty	900,000	39,531	64,740	205,189	54,485	59,114	63,575	159,917	646,551	
Taxes on financial and capital transactions										
Securities transfer tax	3,490,000	325,625	320,018	361,582	351,994	259,727	283,115	263,870	2,165,931	
Transfer duties	4,590,000	420,005	479,413	444,186	463,902	454,033	441,871	514,576	3,217,986	
Taxes on goods and services	333,344,041	19,579,189	23,747,869	23,365,895	27,033,770	27,216,781	27,017,657	26,893,018	174,854,179	
Value added tax	242,990,000	11,484,792	18,936,868	16,688,556	19,106,477	20,860,217	20,789,698	18,406,505	126,273,114	
Domestic VAT	272,104,000	20,850,218	21,199,904	19,513,809	22,221,119	21,446,100	22,214,815	21,362,087	148,808,050	
Import VAT	125,414,000	3,455,939	10,183,983	10,037,054	10,411,996	12,711,709	11,376,287	11,002,341	69,179,310	
Refunds	154,528,000	12,821,365	12,447,018	12,862,307	13,526,637	13,297,592	12,801,403	13,957,924	91,714,246	
Turnover tax for small businesses	10,000	174	242	8,236	(7,571)	5,988	823	-	7,893	
Specific excise duties										
Beer	9,172,709	461,603	264,296	940,791	667,070	698,369	712,196	683,049	4,427,375	
Traditional beer and traditional beer powder	36,809	779	1,233	643	958	346	1,850	361	6,171	
Wine and other fermented beverages	2,150,010	131,810	37,267	260,756	219,508	13,682	183,986	167,866	1,014,876	
Spirits	4,333,663	340,168	180,330	185,664	320,581	136,588	215,637	164,233	1,543,201	
Cigarettes and cigarette tobacco	12,538,090	1,976,666	270,746	368,738	764,783	1,015,975	80,220	1,806,560	6,283,688	
Pipe tobacco and cigars	807,854	60,581	39,571	51,612	43,087	43,777	15,927	36,700	291,256	
Petroleum products	1,073,461	76,414	102,626	44,959	67,469	79,176	82,668	78,971	532,282	
Revenue from neighbouring countries	1,152,403	79,798	-	206,268	-	152,923	186,838	159,126	784,953	
Ad valorem excise duties	2,400,000	375,890	599	2,479	673,944	(26,338)	9	516,939	1,543,521	
General fuel levy	44,970,000	3,696,909	3,003,757	3,603,268	3,978,811	3,228,046	3,748,469	3,856,230	25,115,490	
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	72,895	72,072	502,422	
Plastic bag levy	260,000	314	56,699	54,944	981	93	37,851	(41,876)	109,006	
Electricity levy	8,130,000	739,725	732,781	764,333	840,840	826,794	764,940	734,816	5,404,230	
Incandescent light bulb levy	183,673	-	(3)	-	-	73	9,911	46,684	56,665	
CO ₂ tax - motor vehicle emissions	1,975,368	71,001	60,305	105,013	283,770	114,840	113,118	202,677	950,725	
Other										
Universal Service Fund	210,000	1,681	646	-	1,269	989	621	2,104	7,312	
Taxes on international trade and transactions	41,833,712	1,468,305	3,764,434	2,962,817	4,450,498	3,034,473	3,383,757	3,968,111	23,032,394	
Import duties										
Customs duties	38,427,971	1,283,974	3,205,069	2,477,733	3,514,383	2,985,014	3,251,576	3,636,428	20,354,176	
Specific excise duties on imports	2,912,029	-	521,919	489,686	921,616	823	83,804	294,977	2,312,824	
Other										
Miscellaneous customs and excise receipts	438,162	181,057	33,813	(4,602)	8,839	52,270	10,053	36,271	317,701	
Diamond export duties	55,550	3,273	3,634	9	(2,015)	(3,634)	38,324	436	47,692	
Other taxes	-	3	(29)	9	14	43	43	33,078	31,103	
Stamp duties and fees	-	3	(29)	9	(2,015)	14	43	33,078	31,103	
Unallocated tax revenue	61	982	22,887	7,501	(9,227)	(3,757)	(14,266)	604,639	608,759	
Total tax revenue (gross)	898,003,870	48,869,446	55,766,875	99,298,062	55,317,505	75,069,177	76,852,642	61,032,359	472,206,069	
Less: SACU payments	43,374,338	10,843,596	-	-	10,843,596	-	-	-	32,530,788	
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	76,852,642	50,188,763	439,675,281	
Departmental revenue	18,336,392	1,647,201	634,886	3,282,678	1,421,916	965,920	1,058,489	580,700	9,591,791	
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	4,176	4,214	28,291	
Administrative fees	1,338,706	18,162	225,574	190,300	252,187	60,965	26,269	27,110	800,567	
Other sales	657,666	48,645	59,101	93,958	29,027	124,612	43,367	28,962	427,692	
Selling of scrap or waste and other used current goods	30,489	2,053	1,622	1,186	2,155	1,103	1,798	1,186	11,103	
Transfers received	171,207	7	349	1,339	39,399	194,124	2,228	(1,119)	236,325	
Fines penalties and forfeits	1,103,517	69,453	55,892	25,819	38,044	57,834	615,569	303,152	1,165,763	
Interest, dividends and rent on land										
Interest	2,459,877	243,183	432,925	111,363	118,748	169,538	110,643	105,136	1,291,356	
Dividends	2,190,351	-	-	-	890,298	-	73,933	-	964,231	
Rent on land	5,956,630	64,230	16,766	2,821,232	7,035	52,225	95,858	53,592	3,110,938	
Of which:										
Mineral and petroleum royalties	5,900,000	28,154	43,037	2,818,876	9,975	42,994	92,876	21,057	3,056,963	
Sales of capital assets	65,695	488	189	397	1,498	1,067	26,960	107	30,706	
Financial transactions in assets and liabilities	4,317,487	1,197,099	(161,493)	32,996	39,591	300,416	57,868	58,340	1,524,818	
Total national government revenue	872,965,924	39,673,051	56,401,762	102,580,740	45,895,825	76,035,098	77,911,132	50,769,463	449,267,072	
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	77,911,132	50,769,463	449,267,072		
Departmental revenue received but not yet paid to the National Revenue Fund	17,880	101,196	65,042	57,128	(46,318)	123,457	(161,533)	156,851		
Revenue collected on behalf of the Provincial Authorities	40	23	27	26	26	65	137	350		
Revenue collected on behalf of the Road Accident Fund	1,371,115	1,514,510	1,560,208	1,686,448	1,732,407	1,918,149	1,599,364	11,382,203		
Revenue collected on behalf of the Unemployment Insurance Fund	1,115,202	1,168,447	1,251,709	1,184,811	1,279,659	1,220,272	1,241,244	8,461,345		
Total net revenue	42,177,288	59,185,939	105,457,733	48,824,241	79,000,872	81,173,075	53,448,673	469,267,821		
Cash balance National Revenue Fund	(326,223)	386,546	268,811	(659,814)	666,731	318,189	357,975	1,012,215		
Provincial revenue collected by SARS and transferred by National Treasury	-	(40)	-	(55)	(27)	(26)	(65)	(213)		
Direct transfer from National Revenue Fund to the Road Accident Fund	(1,247,535)	-	-	(1,560,209)	(1,686,448)	(1,732,407)	(1,918,149)	(8,144,748)		
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)	(1,252,917)	(1,251,076)	(11,465,129)		
Recovery of criminal assets added as part of cash revenue in statement 5	6,274	3,371	4,785	37,575	12,289	32,164	32,164	98,520		
Revenue collected according to table 5	39,415,655	56,997,621	103,027,419	45,388,245	76,751,741	78,518,203	50,669,522	450,768,466		

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