

Table 1 Revenue

R thousand	2013/14			2012/13		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income, profits and capital gains	501,353,117	27,630,656	260,719,811	457,313,835	26,152,547	241,235,708
Income tax on persons and individuals	306,188,000	23,695,967	166,720,575	275,821,599	21,719,831	149,231,889
Tax on corporate income						
Companies	169,830,004	1,172,580	82,148,087	159,259,228	2,307,993	76,238,742
Secondary tax on companies	-	133,078	525,322	9,813,631	101,274	9,332,541
Withholding tax on dividends	22,930,000	2,488,201	9,924,072	9,925,078	1,895,952	5,178,110
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	2,405,113	140,735	1,401,836	2,493,543	127,492	1,254,244
Small business tax amnesty	-	95	(81)	597	5	183
Taxes on payroll and workforce	12,403,000	952,237	6,862,667	11,378,478	954,131	6,428,280
Skills development levy	12,403,000	952,237	6,862,667	11,378,478	954,131	6,428,280
Taxes on property	9,070,000	950,620	6,097,156	8,645,211	783,299	4,846,715
Estate, inheritance and gift taxes						
Donations tax	90,000	12,257	66,688	82,101	2,782	49,117
Estate duty	900,000	159,917	646,551	1,012,978	70,720	460,219
Taxes on financial and capital transactions						
Securities transfer tax	3,490,000	263,870	2,165,931	3,271,855	296,589	1,849,917
Transfer duties	4,590,000	514,576	3,217,986	4,278,277	413,208	2,487,462
Taxes on goods and services	333,344,041	26,893,018	174,854,179	296,921,469	25,193,122	160,152,201
Value added tax	242,990,000	18,406,505	126,273,114	215,023,035	17,604,261	113,799,049
Domestic VAT	272,104,000	21,362,087	148,808,050	242,416,471	19,377,003	137,194,782
Import VAT	125,414,000	11,002,341	69,179,310	111,426,923	9,674,676	57,888,931
Refunds	154,528,000	13,957,924	91,714,246	138,820,359	11,447,418	81,284,664
Turnover tax for small businesses	10,000	-	7,893	11,319	187	3,601
Specific excise duties						
Beer	9,172,709	683,049	4,427,375	8,444,749	705,317	4,109,681
Traditional beer and traditional beer powder	7) 36,809	361	6,171	26,363	1,970	15,679
Wine and other fermented beverages	2,150,010	167,866	1,014,876	2,053,458	165,134	887,081
Spirits	4,333,663	164,233	1,543,201	4,257,562	452,416	2,100,378
Cigarettes and cigarette tobacco	12,538,090	1,806,560	6,283,688	10,978,223	933,158	6,057,554
Pipe tobacco and cigars	807,854	36,700	291,256	637,863	49,294	434,597
Petroleum products	2) 1,073,461	78,971	532,282	929,222	78,700	540,045
Revenue from neighbouring countries	3) 1,152,403	159,126	784,953	1,050,271	(10,329)	735,244
Ad valorem excise duties	2,400,000	516,939	1,543,521	2,231,941	603,809	1,584,707
General fuel levy	4) 44,970,000	3,856,230	25,115,490	40,410,389	3,559,744	23,903,793
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	950,000	72,072	502,422	873,060	71,596	502,176
Plastic bag levy	260,000	(41,876)	109,006	150,817	10,669	91,787
Electricity levy	8,130,000	734,816	5,404,230	7,983,940	736,633	4,385,608
Incandescent light bulb levy	183,673	46,684	56,665	136,792	16,597	72,234
CO ₂ tax - motor vehicle emissions	1,975,368	202,677	950,725	1,567,382	213,959	877,880
Other						
Universal Service Fund	210,000	2,104	7,312	155,084	8	51,107
Taxes on international trade and transactions	41,833,712	3,968,111	23,032,394	39,549,121	3,928,340	19,783,412
Import duties						
Customs duties	38,427,971	3,636,428	20,354,176	36,010,446	3,467,747	18,248,157
Specific excise duties on imports	2,912,029	294,977	2,312,824	2,987,488	371,978	1,305,764
Other						
Miscellaneous customs and excise receipts	5) 438,162	36,271	317,701	495,813	67,857	197,140
Diamond export duties	55,550	436	47,692	55,375	20,757	32,352
Other taxes	-	33,078	31,103	494	(12)	315
Stamp duties and fees	-	33,078	31,103	494	(12)	315
Unallocated tax revenue	6) -	604,639	608,759	17,206	(2,938)	22,557
Total tax revenue (gross)	898,003,870	61,032,359	472,206,069	813,825,815	57,008,489	432,469,188
Less: SACU payments	7) 43,374,338	10,843,596	32,530,788	42,151,276	10,537,819	31,613,457
Total tax revenue (net of SACU payments)	854,629,532	50,188,763	439,675,281	771,674,539	46,470,670	400,855,731
Departmental revenue	18,336,392	580,700	9,591,791	16,165,917	915,516	8,350,631
Sales of goods and services other than capital assets						
Sales by market establishments	44,767	4,214	28,291	49,878	4,134	28,254
Administrative fees	1,338,706	27,110	800,567	1,891,129	98,477	908,817
Other sales	657,666	28,982	427,692	663,028	56,157	341,819
Selling of scrap or waste and other used current goods	30,489	1,186	11,103	16,081	1,347	13,118
Transfers received	171,207	(1,119)	236,325	571,490	387,696	638,291
Fines penalties and forfeits	1,103,517	303,152	1,165,763	992,519	157,986	369,989
Interest, dividends and rent on land						
Interest	2,459,877	105,136	1,291,356	3,225,070	157,454	1,635,989
Dividends	2,190,351	-	964,231	1,873,621	1	931,709
Rent on land	5,956,630	53,592	3,110,938	5,122,852	12,219	3,021,091
Of which:						
Mineral and petroleum royalties	5,900,000	21,057	3,056,963	5,026,144	9,108	2,941,015
Sales of capital assets	65,695	107	30,706	94,102	2,855	74,089
Financial transactions in assets and liabilities	4,317,487	58,340	1,524,818	1,666,147	37,191	387,466
Total national government revenue	8) 872,965,924	50,769,463	449,267,072	787,840,456	47,386,186	409,206,362
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		50,769,463	449,267,072	787,840,456	47,386,186	409,206,362
Departmental revenue received but not yet paid to the National Revenue Fund		(161,535)	156,851	(32,607)	(376,181)	(503,650)
Revenue collected on behalf of the Provincial Authorities		137	350	2,652	84	267
Revenue collected on behalf of the Road Accident Fund		1,599,364	11,382,203	17,621,424	1,625,273	10,235,608
Revenue collected on behalf of the Unemployment Insurance Fund		1,241,244	8,461,345	13,381,984	1,233,673	7,519,603
Total net revenue		53,448,673	469,267,821	818,813,909	49,869,034	426,458,191
Cash balance National Revenue Fund		357,975	1,012,215	254,793	(420,816)	135,599
Provincial revenue collected by SARS and transferred by National Treasury		(65)	(213)	(2,654)	(72)	(212)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,918,149)	(8,144,748)	(17,918,530)	(1,592,975)	(10,154,977)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,251,076)	(11,465,129)	(13,372,471)	(1,263,563)	(7,639,551)
Recovery of criminal assets added as part of cash revenue in statement 5		32,164	98,520	(122,488)	3,282	(40,769)
Revenue collected according to table 5		50,669,522	450,768,466	787,652,559	46,594,890	408,758,281

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