

Table 1 Revenue

R thousand	2013/14			2012/13		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	496,828,526	26,021,872	286,741,683	457,313,835	21,640,144	262,875,852
Income tax on persons and individuals	307,700,000	22,949,001	189,669,575	275,821,599	19,328,458	168,560,346
Tax on corporate income						
Companies	170,200,000	1,225,062	83,373,149	159,259,228	664,938	76,903,679
Secondary tax on companies	-	45,088	570,409	9,813,631	95,738	9,428,278
Withholding tax on dividends	17,000,000	1,596,816	11,520,889	9,925,078	1,542,309	6,720,420
Tax on retirement funds	-	-	-	159	-	-
Other						
Interest on overdue income tax	1,928,526	205,225	1,607,062	2,493,543	8,695	1,262,939
Small business tax amnesty	-	681	600	597	7	189
Taxes on payroll and workforce	12,300,000	1,078,599	7,941,266	11,378,478	1,034,758	7,463,039
Skills development levy	12,300,000	1,078,599	7,941,266	11,378,478	1,034,758	7,463,039
Taxes on property	10,409,427	893,410	6,990,566	8,645,211	829,442	5,676,157
Estate, inheritance and gift taxes						
Donations tax	90,000	4,113	70,801	82,101	2,334	51,450
Estate duty	1,019,427	74,074	720,625	1,012,978	87,545	547,764
Taxes on financial and capital transactions						
Securities transfer tax	4,000,000	302,485	2,468,416	3,271,855	277,168	2,127,086
Transfer duties	5,300,000	512,738	3,730,724	4,278,277	462,395	2,949,857
Taxes on goods and services	329,740,116	28,578,271	203,432,450	296,921,469	24,685,996	184,838,197
Value added tax	242,500,000	22,123,006	148,396,120	215,023,035	18,437,662	132,236,711
Domestic VAT	262,071,885	22,686,806	171,494,856	242,416,471	20,333,536	157,528,319
Import VAT	134,465,336	11,813,082	80,992,392	111,426,923	11,090,017	68,978,947
Refunds	154,037,221	12,376,882	104,091,128	138,820,359	12,985,891	94,270,555
Turnover tax for small businesses	15,550	590	8,482	11,319	93	3,694
Specific excise duties						
Beer	9,275,890	643,389	5,070,764	8,444,749	822,394	4,932,075
Traditional beer and traditional beer powder	14,392	385	6,556	26,363	3,109	18,787
Wine and other fermented beverages	2,098,314	161,725	1,176,601	2,053,458	164,681	1,051,762
Spirits	3,416,143	335,671	1,878,872	4,257,562	288,107	2,388,484
Cigarettes and cigarette tobacco	11,091,276	751,053	7,034,741	10,978,223	913,110	6,970,664
Pipe tobacco and cigars	630,615	40,114	331,369	637,863	44,830	479,427
Petroleum products	1,122,997	79,460	611,741	929,222	75,076	615,121
Revenue from neighbouring countries	1,550,373	43,571	828,524	1,050,271	60,204	795,447
Ad valorem excise duties	2,257,958	7,002	1,550,523	2,231,941	295	1,585,033
General fuel levy	43,500,000	3,310,178	28,425,668	40,410,389	2,818,440	26,722,234
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	864,657	71,376	573,798	873,060	71,625	573,800
Plastic bag levy	345,620	505	109,511	150,817	1,851	93,637
Electricity levy	9,490,000	731,787	6,136,016	7,983,940	768,086	5,153,694
Incandescent light bulb levy	160,000	6,586	63,251	136,792	12,047	84,282
CO ₂ tax - motor vehicle emissions	1,400,000	158,053	1,108,777	1,567,382	101,566	979,446
Other						
Universal Service Fund	6,330	113,822	121,133	155,084	102,822	153,929
Taxes on international trade and transactions	45,725,931	4,139,915	27,172,308	39,549,121	3,725,519	23,508,931
Import duties						
Customs duties	32,390,914	3,830,146	24,184,323	36,010,446	3,497,368	21,745,525
Specific excise duties on imports	12,709,086	325,729	2,638,553	2,987,488	306,493	1,612,256
Other						
Miscellaneous customs and excise receipts	521,991	(18,416)	299,285	495,813	(79,664)	117,476
Diamond export duties	103,940	2,456	50,148	55,375	1,323	33,674
Other taxes	-	1	31,104	494	513	828
Stamp duties and fees	-	1	31,104	494	513	828
Unallocated tax revenue	-	(24,699)	584,060	17,206	2,164	24,721
Total tax revenue (gross)	895,004,000	60,687,369	532,893,438	813,825,815	51,918,536	484,387,725
Less: SACU payments	43,270,118	-	32,530,788	42,151,276	-	31,613,457
Total tax revenue (net of SACU payments)	851,733,882	60,687,369	500,362,650	771,674,539	51,918,536	452,774,268
Departmental revenue	17,949,586	716,418	10,308,209	16,165,917	741,394	9,092,025
Sales of goods and services other than capital assets						
Sales by market establishments	59,382	4,085	32,376	49,878	4,143	32,397
Administrative fees	2,124,828	436,816	1,237,383	1,891,129	435,934	1,344,751
Other sales	862,048	35,835	463,527	663,028	40,577	382,391
Selling of scrap or waste and other used current goods	51,486	1,397	12,500	16,081	650	13,768
Transfers received	172,366	631	236,956	571,490	223	638,514
Fines penalties and forfeits	2,320,852	69,678	1,235,441	992,519	24,914	394,903
Interest, dividends and rent on land						
Interest	2,093,245	102,909	1,394,264	3,225,070	165,725	1,801,714
Dividends	1,933,297	-	964,231	1,873,621	(7)	931,707
Rent on land	6,272,035	5,908	3,116,847	5,122,852	(43,039)	2,978,052
Of which:						
Mineral and petroleum royalties	6,188,634	55,170	3,112,134	5,026,144	6,178	2,947,193
Sales of capital assets	64,037	810	31,516	94,102	1,500	75,589
Financial transactions in assets and liabilities	1,996,011	58,348	1,583,167	1,666,147	110,773	498,239
Total national government revenue	869,683,468	61,403,787	510,670,859	787,840,456	52,659,930	461,866,293
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		61,403,787	510,670,859	787,840,456	52,659,930	461,866,293
Departmental revenue received but not yet paid to the National Revenue Fund		370,561	527,412	(32,607)	655	(502,995)
Revenue collected on behalf of the Provincial Authorities		434	783	2,652	259	526
Revenue collected on behalf of the Road Accident Fund		1,635,987	13,018,190	17,621,424	1,521,551	11,757,159
Revenue collected on behalf of the Unemployment Insurance Fund		1,248,642	9,709,987	13,381,984	1,663,072	9,182,676
Total net revenue		64,659,411	533,927,231	818,813,909	55,845,467	482,303,659
Cash balance National Revenue Fund		807,125	1,819,340	254,793	(4,224,637)	(4,089,038)
Provincial revenue collected by SARS and transferred by National Treasury		(137)	(350)	(2,654)	(84)	(296)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,599,364)	(9,744,112)	(17,918,530)	(1,625,273)	(11,780,250)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,208,031)	(12,673,160)	(13,372,471)	(1,312,122)	(8,951,673)
Recovery of criminal assets added as part of cash revenue in statement 5		2,045	100,565	(122,488)	(45,241)	(86,010)
Revenue collected according to table 5		62,661,049	513,429,514	787,652,559	48,638,110	457,396,392

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