

Table 1 Revenue

R thousand	2013/14			2012/13		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income, profits and capital gains	496,828,526	79,166,277	365,907,959	457,313,835	66,725,354	329,601,206
Income tax on persons and individuals	307,700,000	27,856,024	217,525,599	275,821,599	24,213,707	192,774,054
Tax on corporate income						
Companies	170,200,000	49,731,263	133,104,412	159,259,228	41,743,330	118,647,009
Secondary tax on companies	-	45,351	615,760	9,813,631	97,132	9,525,411
Withholding tax on dividends	17,000,000	870,395	12,391,283	9,925,078	493,071	7,213,490
Tax on retirement funds	-	-	-	159	159	159
Other						
Interest on overdue income tax	1,928,526	662,965	2,270,027	2,493,543	177,793	1,440,732
Small business tax amnesty	-	279	879	597	162	351
Taxes on payroll and workforce	12,300,000	1,170,498	9,111,764	11,378,478	1,127,660	8,590,698
Skills development levy	12,300,000	1,170,498	9,111,764	11,378,478	1,127,660	8,590,698
Taxes on property	10,409,427	661,794	7,652,360	8,645,211	589,375	6,265,531
Estate, inheritance and gift taxes						
Donations tax	90,000	4,852	75,653	82,101	2,896	54,347
Estate duty	1,019,427	60,948	781,573	1,012,978	83,792	631,556
Taxes on financial and capital transactions						
Securities transfer tax	4,000,000	294,929	2,763,345	3,271,855	291,356	2,418,442
Transfer duties	5,300,000	301,065	4,031,788	4,278,277	211,330	3,161,187
Taxes on goods and services	329,740,116	28,826,243	232,258,693	296,921,469	27,693,518	212,531,715
Value added tax	242,500,000	21,107,609	169,503,729	215,023,035	20,761,773	152,998,484
Domestic VAT	262,071,885	22,582,805	194,077,661	242,416,471	20,752,331	178,280,650
Import VAT	134,465,336	10,950,390	91,942,782	111,426,923	9,484,260	78,463,207
Refunds	154,037,221	12,425,586	116,516,714	138,820,359	9,474,818	103,745,374
Turnover tax for small businesses	15,550	218	8,700	11,319	9	3,703
Specific excise duties						
Beer	9,275,890	1,048,277	6,119,041	8,444,749	810,030	5,742,104
Traditional beer and traditional beer powder	1) 14,392	141	6,697	26,363	1,788	20,575
Wine and other fermented beverages	2,098,314	235,569	1,412,170	2,053,458	205,914	1,257,676
Spirits	3,416,143	324,185	2,203,057	4,257,562	322,271	2,710,756
Cigarettes and cigarette tobacco	11,091,276	863,538	7,898,279	10,978,223	921,309	7,891,973
Pipe tobacco and cigars	630,615	59,116	390,485	637,863	61,360	540,787
Petroleum products	2) 1,122,997	82,166	693,907	929,222	77,332	692,453
Revenue from neighbouring countries	3) 1,550,373	214,873	1,043,397	1,050,271	203,052	998,499
Ad valorem excise duties	2,257,958	1,027	1,551,550	2,231,941	75	1,585,078
General fuel levy	4) 43,500,000	3,946,865	32,372,532	40,410,389	3,404,512	30,126,745
Air departure tax	864,657	77,996	651,794	873,060	71,685	645,485
Plastic bag levy	345,620	52,439	161,949	150,817	18,972	112,609
Electricity levy	9,490,000	727,901	6,863,917	7,983,940	725,814	5,879,508
Incandescent light bulb levy	160,000	9,361	72,613	136,792	9,515	93,797
CO ₂ tax - motor vehicle emissions	1,400,000	70,434	1,179,212	1,567,382	97,857	1,077,303
Other						
Universal Service Fund	6,330	4,529	125,663	155,084	250	154,179
Taxes on international trade and transactions	45,725,931	5,256,515	32,428,823	39,549,121	3,326,573	26,835,505
Import duties						
Customs duties	32,390,914	3,205,564	27,389,887	36,010,446	2,936,128	24,681,652
Specific excise duties on imports	12,709,086	311,461	2,950,014	2,987,488	249,644	1,861,900
Other						
Miscellaneous customs and excise receipts	5) 521,991	1,739,253	2,038,537	495,813	140,802	258,278
Diamond export duties	103,940	237	50,385	55,375	-	33,674
Other taxes	-	71	31,175	494	31	859
Stamp duties and fees	-	71	31,175	494	31	859
Unallocated tax revenue	6) -	(591,725)	(7,665)	17,206	10,554	35,274
Total tax revenue (gross)	895,004,000	114,489,672	647,383,110	813,825,815	99,473,064	583,860,788
Less: SACU payments	7) 43,270,118	-	32,530,788	42,151,276	-	31,613,457
Total tax revenue (net of SACU payments)	851,733,882	114,489,672	614,852,322	771,674,539	99,473,064	552,247,331
Departmental revenue	17,949,586	4,508,834	14,817,044	16,165,917	3,030,300	12,122,325
Sales of goods and services other than capital assets						
Sales by market establishments	59,382	3,961	36,337	49,878	3,915	36,311
Administrative fees	2,124,828	36,308	1,273,691	1,891,129	91,893	1,436,644
Other sales	862,048	18,568	482,095	663,028	37,273	419,663
Selling of scrap or waste and other used current goods	51,486	13,874	26,373	16,081	1,207	14,975
Transfers received	172,366	(191)	236,766	571,490	46,439	684,953
Fines penalties and forfeits	2,320,852	25,595	1,261,036	992,519	223,796	618,699
Interest, dividends and rent on land						
Interest	2,093,245	105,250	1,499,514	3,225,070	120,437	1,922,151
Dividends	1,933,297	925,119	1,889,350	1,873,621	735,014	1,666,721
Rent on land	6,272,035	3,336,056	6,452,902	5,122,852	1,706,809	4,684,861
Of which:						
Mineral and petroleum royalties	6,188,634	3,276,601	6,388,734	5,026,144	1,701,806	4,648,999
Sales of capital assets	64,037	659	32,175	94,102	3,481	79,070
Financial transactions in assets and liabilities	1,996,011	43,636	7,626,803	1,666,147	60,037	558,276
Total national government revenue	8) 869,683,468	118,998,507	629,669,365	787,840,456	102,503,364	564,369,656
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		118,998,507	629,669,365	787,840,456	102,503,364	564,369,656
Departmental revenue received but not yet paid to the National Revenue Fund		556,418	1,083,830	(32,607)	9,237	(493,758)
Revenue collected on behalf of the Provincial Authorities		1,281	2,064	2,652	1,350	1,877
Revenue collected on behalf of the Road Accident Fund		1,728,025	14,746,215	17,621,424	1,552,410	13,309,569
Revenue collected on behalf of the Unemployment Insurance Fund		1,335,480	11,045,467	13,381,984	1,335,429	10,518,105
Total net revenue		122,619,710	656,546,941	818,813,909	105,401,790	587,705,448
Cash balance National Revenue Fund		(1,770,448)	48,892	254,793	4,245,412	156,374
Provincial revenue collected by SARS and transferred by National Treasury		(434)	(784)	(2,654)	-	(296)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,635,987)	(11,380,099)	(17,918,530)	(1,521,551)	(13,301,801)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,349,781)	(14,022,941)	(13,372,471)	(1,610,030)	(10,561,703)
Recovery of criminal assets added as part of cash revenue in statement 5		(21,688)	78,877	(122,488)	5,295	(80,715)
Revenue collected according to table 5		117,841,372	631,270,886	787,652,559	106,520,916	563,917,307

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