

Table 1 Revenue

R thousand	2013/14			2012/13		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income, profits and capital gains	505,474,658	58,426,105	454,425,351	457,313,835	49,853,058	407,201,738
Income tax on persons and individuals	308,929,567	35,793,956	280,642,001	275,821,599	29,869,222	247,447,382
Tax on corporate income						
Companies	176,965,091	21,278,850	155,462,574	159,259,228	18,877,532	139,230,326
Secondary tax on companies	-	75,602	729,698	9,813,631	120,453	9,711,170
Withholding tax on dividends	17,000,000	1,089,877	14,839,325	9,925,078	789,324	8,978,471
Tax on retirement funds	-	-	-	159	-	159
Other						
Interest on overdue income tax	2,580,000	187,170	2,749,985	2,493,543	196,363	1,833,693
Small business tax amnesty		649	1,768	597	163	536
Taxes on payroll and workforce	12,299,914	1,034,556	11,305,832	11,378,478	1,041,491	10,770,996
Skills development levy	12,299,914	1,034,556	11,305,832	11,378,478	1,041,491	10,770,996
Taxes on property	10,375,309	969,446	9,444,060	8,645,211	784,476	7,690,403
Estate, inheritance and gift taxes						
Donations tax	112,057	9,092	96,566	82,101	5,344	67,693
Estate duty	1,130,930	128,670	1,003,795	1,012,978	72,058	752,368
Taxes on financial and capital transactions						
Securities transfer tax	3,653,314	358,828	3,361,644	3,271,855	312,462	2,995,077
Transfer duties	5,479,008	472,855	4,982,056	4,278,277	394,613	3,875,265
Taxes on goods and services	326,044,162	26,790,566	288,725,259	296,921,469	24,827,986	262,132,602
Value added tax	239,286,226	18,588,959	209,699,389	215,023,035	17,882,547	188,354,426
Domestic VAT	261,763,682	21,012,543	240,608,308	242,416,471	19,781,921	221,725,348
Import VAT	129,530,167	11,417,879	113,568,001	111,426,923	9,540,951	96,108,439
Refunds	152,007,623	13,841,462	144,476,919	138,820,359	11,440,324	129,479,361
Turnover tax for small businesses	16,038	7,695	16,542	11,319	6,285	10,265
Specific excise duties						
Beer	9,272,899	914,419	8,131,865	8,444,749	987,650	7,505,283
Traditional beer and traditional beer powder	10,443	1,366	8,620	26,363	1,424	24,251
Wine and other fermented beverages	2,297,308	394,560	2,040,859	2,053,458	214,659	1,706,841
Spirits	3,406,992	905,241	3,436,344	4,257,562	259,056	3,382,969
Cigarettes and cigarette tobacco	11,460,871	790,909	9,840,646	10,978,223	1,112,415	9,967,052
Pipe tobacco and cigars	488,311	90,866	552,480	637,863	26,104	637,483
Petroleum products	932,330	72,220	859,859	929,222	81,641	853,183
Revenue from neighbouring countries	1,073,521	-	1,114,219	1,050,271	990	1,027,477
Ad valorem excise duties	2,401,519	(349,448)	1,887,010	2,231,941	7,306	2,068,822
General fuel levy	43,300,000	4,505,735	40,315,257	40,410,389	3,365,384	36,739,295
Air departure tax	890,069	73,116	801,873	873,060	76,174	805,713
Plastic bag levy	209,234	38,272	131,611	150,817	138	127,695
Electricity levy	9,125,545	588,879	8,137,801	7,983,940	717,926	7,304,090
Incandescent light bulb levy	108,938	(23,281)	58,863	136,792	7,634	113,599
CO ₂ tax - motor vehicle emissions	1,636,848	190,869	1,565,403	1,567,382	80,596	1,349,788
Other						
Universal Service Fund	127,070	187	126,619	155,084	57	154,371
Taxes on international trade and transactions	44,774,576	3,506,688	39,182,362	39,549,121	4,058,594	34,174,446
Import duties						
Customs duties	32,199,767	1,868,017	33,636,544	36,010,446	3,015,529	30,649,423
Specific excise duties on imports	4,522,350	1,402,132	4,995,844	2,987,488	323,555	2,417,621
Other	7,777,951					
Miscellaneous customs and excise receipts	206,353	239,811	501,175	495,813	717,552	1,068,364
Diamond export duties	68,156	(3,273)	48,799	55,375	1,958	39,037
Other taxes	31,381	1	31,383	494	78	986
Stamp duties and fees	31,381	1	31,383	494	78	986
Unallocated tax revenue	(0)	(1,875)	(11,273)	17,206	(2,225)	40,566
Total tax revenue (gross)	899,000,000	90,725,487	803,102,974	813,825,815	80,563,458	722,011,736
Less: SACU payments	43,374,384	-	43,374,384	42,151,276	-	42,151,276
Total tax revenue (net of SACU payments)	855,625,616	90,725,487	759,728,590	771,674,539	80,563,458	679,860,460
Departmental revenue	18,751,331	1,627,241	16,710,208	16,165,917	1,619,341	14,257,405
Sales of goods and services other than capital assets						
Sales by market establishments	50,505	3,991	44,404	49,878	4,009	44,465
Administrative fees	2,389,336	37,782	1,329,696	1,891,129	91,328	1,707,488
Other sales	652,316	24,265	529,340	663,028	77,455	563,665
Selling of scrap or waste and other used current goods	32,481	1,417	15,381	16,081	1,010	24,409
Transfers received	171,939	(84)	237,262	571,490	145,549	830,511
Fines penalties and forfeits	2,348,314	71,695	1,414,967	992,519	29,510	687,594
Interest, dividends and rent on land						
Interest	2,425,554	207,240	1,816,563	3,225,070	188,236	2,265,900
Dividends	1,966,681	-	1,889,350	1,873,621	-	1,666,721
Rent on land	6,558,659	58,101	6,506,451	5,122,852	216,742	4,927,735
Of which:						
Mineral and petroleum royalties	6,500,000	52,908	6,435,875	5,026,144	214,069	4,887,462
Sales of capital assets	66,765	(35)	32,984	94,102	2,281	84,693
Financial transactions in assets and liabilities	2,088,781	1,222,869	2,893,809	1,666,147	863,221	1,454,225
Total national government revenue	874,376,947	92,352,728	776,438,798	787,840,456	82,182,798	694,117,865
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		92,352,728	776,438,798	787,840,456	82,182,798	694,117,865
Departmental revenue received but not yet paid to the National Revenue Fund		(569,012)	671,840	(32,607)	(11,228)	(441,092)
Revenue collected on behalf of the Provincial Authorities		141	2,550	2,652	227	2,628
Revenue collected on behalf of the Road Accident Fund		1,948,207	18,403,694	17,621,424	1,651,496	16,373,888
Revenue collected on behalf of the Unemployment Insurance Fund		1,250,143	13,594,216	13,381,984	1,474,166	13,301,337
Total net revenue		94,982,208	809,111,094	818,813,909	85,297,460	723,354,626
Cash balance National Revenue Fund		(58,574)	(70,002)	254,793	221,843	(399,083)
Provincial revenue collected by SARS and transferred by National Treasury		(345)	(2,410)	(2,654)	(524)	(1,079)
Direct transfer from National Revenue Fund to the Road Accident Fund		-	(13,108,124)	(17,918,530)	(1,412,823)	(16,267,034)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,252,922)	(16,562,559)	(13,372,471)	(1,470,253)	(13,320,278)
Recovery of criminal assets added as part of cash revenue in statement 5		4,855	93,608	(122,488)	1,313	(78,518)
Revenue collected according to table 5		93,675,222	779,461,607	787,652,559	82,637,016	693,288,634

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 databases