

Table 1 Revenue

R thousand	2014/15			2013/14		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income, profits and capital gains	556,950,678	24,553,837	159,359,469	507,683,815	21,998,471	145,493,269
Income tax on persons and individuals	335,943,993	22,100,118	99,302,218	309,898,398	19,674,095	90,585,427
Tax on corporate income						
Companies	198,935,012	926,213	51,894,116	177,417,159	1,158,956	48,182,271
Secondary tax on companies	19,249,861	53,340	242,261	910,959	87,382	272,061
Withholding tax on dividends	-	1,296,440	7,196,673	16,397,728	927,047	5,730,967
Other						
Interest on overdue income tax	2,821,812	177,474	722,711	3,058,320	150,944	722,924
Small business tax amnesty	-	252	1,491	1,250	46	(382)
Taxes on payroll and workforce	13,440,000	1,008,754	4,043,498	12,475,597	969,856	3,790,841
Skills development levy	13,440,000	1,008,754	4,043,498	12,475,597	969,856	3,790,841
Taxes on property	11,476,739	939,870	3,878,063	10,487,061	876,152	3,574,894
Estate, inheritance and gift taxes						
Donations tax	122,559	6,411	37,447	112,752	5,771	44,223
Estate duty	1,236,927	77,022	337,781	1,101,505	54,485	363,946
Taxes on financial and capital transactions						
Securities transfer tax	4,065,723	278,458	1,275,855	3,784,262	351,994	1,359,219
Transfer duties	6,051,530	577,978	2,226,980	5,488,542	463,902	1,807,506
Taxes on goods and services	361,319,595	28,696,923	101,351,281	324,371,374	27,033,770	93,726,722
Value added tax	267,160,044	20,838,687	72,695,417	237,780,575	19,106,477	66,216,694
Domestic VAT	290,899,006	24,155,631	93,136,973	263,460,913	22,221,119	83,785,049
Import VAT	151,659,162	11,132,518	35,202,198	131,198,640	10,411,996	34,088,972
Refunds	175,398,124	14,449,462	55,643,754	156,878,978	13,526,637	51,657,327
Turnover tax for small businesses	17,541	165	789	17,461	(7,571)	1,082
Specific excise duties						
Beer	10,032,556	789,944	2,689,166	9,198,621	667,070	2,333,761
Traditional beer and traditional beer powder	8,554	338	1,346	9,159	958	3,613
Wine and other fermented beverages	2,507,571	164,713	637,098	2,259,457	219,508	649,341
Spirits	3,734,063	430,699	1,620,772	4,032,248	320,581	1,026,743
Cigarettes and cigarette tobacco	12,223,953	811,208	4,083,843	10,910,866	764,783	3,380,933
Pipe tobacco and cigars	493,194	50,341	186,615	587,200	43,087	194,851
Petroleum products	941,653	77,281	293,258	960,151	67,469	291,468
Revenue from neighbouring countries	1,138,247	20,559	199,364	1,180,103	-	286,065
Ad valorem excise duties	2,622,603	692,773	1,233,314	1,988,562	673,944	1,052,912
General fuel levy	47,516,564	3,791,914	13,921,180	43,684,620	3,978,811	14,282,745
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	973,491	71,364	298,281	870,257	71,791	292,213
Plastic bag levy	233,258	3,157	42,043	169,136	981	112,938
Electricity levy	9,789,314	738,761	2,915,108	8,811,575	840,840	3,077,679
Incandescent light bulb levy	112,087	5,431	23,501	71,802	-	(3)
CO ₂ tax - motor vehicle emissions	1,684,160	209,566	506,801	1,712,728	283,770	520,090
Other						
Universal Service Fund	130,742	20	3,386	126,852	1,269	3,597
Taxes on international trade and transactions	50,463,020	3,542,485	11,331,813	44,819,902	4,450,498	12,646,053
Import duties						
Customs duties	43,795,686	3,200,330	10,318,634	40,124,744	3,514,383	10,481,159
Specific excise duties on imports	6,504,724	303,878	763,564	3,978,735	921,616	1,933,221
Other						
Miscellaneous customs and excise receipts	81,845	37,278	230,990	626,289	8,839	219,107
Diamond export duties	80,765	999	18,624	90,133	5,660	12,566
Other taxes	-	(508)	(500)	31,659	(2,015)	(2,032)
Stamp duties and fees	-	(508)	(500)	31,659	(2,015)	(2,032)
Unallocated tax revenue	-	(8,741)	(16,704)	(20,528)	(9,227)	22,144
Total tax revenue (gross)	993,650,032	58,732,619	279,946,918	899,848,881	55,317,505	259,251,890
Less: SACU payments	51,737,356	12,934,414	25,868,828	43,374,384	10,843,596	21,687,192
Total tax revenue (net of SACU payments)	941,912,676	45,798,205	254,078,090	856,474,497	44,473,909	237,564,698
Departmental revenue	20,869,382	1,462,532	11,769,324	30,175,251	1,421,916	12,233,515
Sales of goods and services other than capital assets						
Sales by market establishments	52,859	4,022	15,753	48,379	3,934	15,865
Administrative fees	1,981,629	(328,905)	67,477	1,471,171	252,187	686,223
Other sales	655,436	22,996	132,861	555,638	29,027	230,731
Selling of scrap or waste and other used current goods	31,163	1,555	4,037	15,987	2,155	7,015
Transfers received	174,635	(538)	201	240,643	39,399	41,093
Fines penalties and forfeits	1,257,552	207,534	286,028	1,458,519	38,044	189,208
Interest, dividends and rent on land						
Interest	2,594,621	108,077	1,278,756	2,575,391	118,748	906,219
Dividends	2,256,098	890,298	890,298	1,939,350	890,298	890,298
Rent on land	7,227,150	67,555	2,949,899	6,647,789	7,035	2,909,263
Of which:						
Mineral and petroleum royalties	7,166,790	65,715	2,946,060	6,539,028	9,975	2,900,036
Sales of capital assets	66,905	1,646	7,831	36,793	1,498	2,572
Financial transactions in assets and liabilities	4,571,347	488,290	6,136,184	15,185,591	39,591	6,355,028
Of which:						
National Revenue Fund receipts	2,850,000	435,286	5,003,905	12,090,899	507,243	5,754,077
Total national government revenue	962,781,758	47,260,737	265,847,414	886,649,748	45,895,825	249,798,214
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		47,260,737	265,847,414	886,649,748	45,895,825	249,798,214
Departmental revenue received but not yet paid to the National Revenue Fund		335,642	1,253,103	582,400	564,371	748,490
Revenue collected on behalf of the Provincial Authorities		40	124	2,586	27	123
Revenue collected on behalf of the Road Accident Fund (RAF)		1,738,756	6,623,777	19,961,766	1,686,448	6,132,282
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,245,766	4,877,988	14,957,404	1,184,811	4,720,170
Total net revenue		50,580,939	278,602,404	922,153,901	49,331,484	261,399,278
Cash balance National Revenue Fund		(15,713)	32,658	(56,319)	(659,814)	(330,680)
Provincial revenue collected by SARS and transferred by National Treasury for March		(33)	(107)	(2,563)	(55)	(95)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,722,097)	(5,840,742)	(16,834,166)	(1,560,209)	(2,807,744)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,223,978)	(5,603,119)	(17,763,578)	(1,219,296)	(7,726,964)
Recovery of criminal assets added as part of cash revenue in table 4		1,234	132,421	95,138	3,378	49,282
Revenue collected according to table 4		47,620,352	267,323,515	887,592,413	45,895,488	250,583,077

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

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) For more detail see table 5

9) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database

10) Difference to Revenue collected to table 4 equals R75 000. This is presented by National Revenue Fund receipts for liquidation of SASRIA investment