

Table 1 Revenue

R thousand	2015/16		2014/15	
	Budget estimate	April	Preliminary outcome	April
Taxes on income, profits and capital gains	620 890 257	34 550 422	561 788 153	30 177 861
Income tax on persons and individuals	393 889 606	30 265 137	352 950 003	26 861 214
Tax on corporate income				
Companies	202 032 091	1 216 913	184 924 212	437 142
Secondary tax on companies	-	-	547 492	40 093
Withholding tax on dividends	22 483 828	2 850 367	20 699 774	2 653 360
Withholding tax on Interest	-	31 667	-	-
Other				
Interest on overdue income tax	2 484 732	185 721	2 663 844	185 290
Small business tax amnesty	-	617	2 827	761
Taxes on payroll and workforce	14 690 000	1 116 772	14 032 119	1 040 287
Skills development levy	14 690 000	1 116 772	14 032 119	1 040 287
Taxes on property	13 691 679	1 326 431	12 470 426	952 758
Estate, inheritance and gift taxes				
Donations tax	186 226	14 907	166 962	13 442
Estate duty	1 545 223	110 225	1 487 521	73 985
Taxes on financial and capital transactions				
Securities transfer tax	4 645 368	653 983	4 150 123	343 081
Transfer duties	7 314 862	547 316	6 665 819	522 250
Taxes on goods and services	389 427 250	25 335 885	356 516 336	21 115 591
Value added tax	283 793 628	15 031 079	261 259 682	13 002 832
Domestic VAT	313 961 475	24 140 637	286 880 133	23 308 165
Import VAT	139 995 862	4 700 099	136 517 712	3 563 791
Refunds	170 163 710	13 809 657	162 138 163	13 869 124
Turnover tax for small businesses	11 791	487	17 309	219
Specific excise duties				
Beer	11 002 546	423 596	10 177 141	366 247
Sorghum beer and sorghum flour	3 800	281	3 895	352
Wine and other fermented beverages	2 678 054	187 967	2 355 737	131 542
Spirits	5 430 493	444 918	4 675 664	338 904
Cigarettes and cigarette tobacco	12 931 042	2 701 016	12 601 925	2 468 256
Pipe tobacco and cigars	626 379	99 833	537 692	69 661
Petroleum products	883 535	73 532	910 644	73 406
Revenue from neighbouring countries	927 405	-	1 067 953	14 253
Ad valorem excise duties	3 491 211	770 502	2 962 250	539 523
General fuel levy	55 665 957	4 639 791	48 466 517	3 153 281
Taxes on specific services	-	-	-	-
Levy on financial services	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1 043 923	80 504	906 575	80 702
Plastic bag levy	188 409	380	174 287	220
Electricity levy	8 774 133	734 200	8 648 170	725 974
Incandescent light bulb levy	114 357	891	90 877	5 827
CO ₂ tax - motor vehicle emissions	1 632 397	146 909	1 483 337	144 394
Other				
Universal Service Fund	228 191	-	176 681	-
Taxes on international trade and transactions	42 575 814	1 661 093	41 491 727	1 713 704
Import duties				
Customs duties	38 239 065	1 507 053	37 150 871	1 581 251
Specific excise duties on imports	3 420 952	88 590	3 323 600	34 786
Other				
Miscellaneous customs and excise receipts	824 380	56 916	900 179	82 043
Diamond export duties	91 417	8 533	117 077	15 624
Other taxes	-	-	(94)	43
Stamp duties and fees	-	-	(94)	43
Unallocated tax revenue	-	(449)	(15 756)	(1 059)
Total tax revenue (gross)	1 081 275 000	63 990 153	986 282 911	54 999 185
Less: SACU payments	51 021 909	13 270 831	51 737 656	12 934 414
Total tax revenue (net of SACU payments)	1 030 253 091	50 719 322	934 545 254	42 064 771
Departmental revenue	19 037 528	3 173 180	28 387 994	2 413 389
Sales of goods and services other than capital assets				
Sales by market establishments	55 259	3 918	48 161	3 890
Administrative fees	1 932 092	15 156	239 891	120 204
Other sales	538 091	44 359	443 089	80 588
Selling of scrap or waste and other used current goods	33 520	891	35 935	883
Transfers received	185 288	311	63 056	(276)
Fines penalties and forfeits	1 199 002	15 371	1 162 138	20 297
Interest, dividends and rent on land				
Interest	2 890 613	894 888	4 455 803	917 693
Dividends	1 861 071	-	2 146 296	-
Rent on land	6 340 095	4 696	5 496 542	6 972
Of which:				
Mineral and petroleum royalties	6 220 717	(369)	5 455 016	4 604
Sales of capital assets	80 471	1 931	32 161	1 371
Financial transactions in assets and liabilities	3 922 026	2 191 660	14 264 922	1 261 767
Recovery of loans	-	-	166	-
Accounts receivable	-	855 560	1 065 540	855 793
Other receipts	-	494 187	409 599	70 087
Forex gains	-	-	-	-
Arrear wages income	-	-	-	-
Cash surpluses	-	(10 907)	5 471	3 804
Deposits on accommodation	-	9	73	6
Deposits abroad	-	-	-	-
Breach of contracts	-	-	-	-
Recovery of payments made	-	-	-	-
Recovery of previous years' expenditure	-	25 126	260 420	27 884
State cheques	-	111	1 699	36
Unallocated credits	-	479 848	141 845	38 357
Unclaimed security deposits	-	-	-	-
Of which:				
National Revenue Fund receipts	2 000 000	841 912	12 646 971	335 887
Total national government revenue	1 049 290 619	53 892 502	962 933 249	44 478 161
Reconciliation to total net revenue and revenue collected on table 4				
Total national government revenue		53 892 502	962 933 249	44 478 161
Departmental revenue received but not yet paid to the National Revenue Fund		(385 762)	3 404 318	587 773
Revenue collected on behalf of the Provincial Authorities		3	413	36
Revenue collected on behalf of the Road Accident Fund (RAF)		2 108 509	22 038 712	1 687 960
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1 197 591	15 807 980	1 141 272
Total net revenue		56 812 844	1 004 184 669	47 895 201
Cash balance National Revenue Fund	10)	3 840 425	(3 753 563)	96 560
Provincial revenue collected by SARS and transferred by National Treasury		(4)	(333)	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2 014 294)	(20 543 015)	(1 558 072)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1 344 643)	(16 817 451)	(1 216 218)
Recovery of criminal assets added as part of cash revenue in table 4		17 936	176 821	91 193
Revenue collected according to table 4		57 312 264	963 247 128	45 308 664

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) The cash balance for 31 March 2015 includes an amount of R3.8 billion of tax revenue received in the account of the South African Revenue Services but not yet rolled-up into the tax and loan accounts.