

Table 1 Revenue

R thousand	2015/16									
	Budget estimate	April	May	June	July	August	September	October	November	Year to date
Taxes on income, profits and capital gains	620,890,257	34,550,422	32,719,079	78,126,725	29,192,030	54,471,930	51,392,911	35,252,329	33,157,246	348,862,671
Income tax on persons and individuals	393,889,606	30,265,137	28,592,693	29,195,263	25,986,192	35,387,615	30,134,274	30,557,070	29,175,553	239,293,796
Tax on corporate income										
Companies	202,032,091	1,216,913	1,213,800	47,448,750	1,349,697	17,367,159	19,330,322	1,661,150	1,242,999	90,830,790
Secondary tax on companies	-	39,357	17,592	25,850	16,197	16,768	100,328	31,765	40,749	288,606
Withholding tax on dividends	22,483,828	2,811,010	2,733,479	1,182,122	1,627,169	1,296,448	1,518,579	2,918,449	2,253,304	16,340,559
Withholding tax on interest	-	31,667	13,689	17,291	8,741	16,221	17,985	16,170	15,214	136,978
Other										
Interest on overdue income tax	2,484,732	185,721	147,616	257,230	203,833	387,231	291,549	67,659	429,144	1,969,982
Small business tax amnesty	-	617	210	218	201	488	(125)	66	284	1,959
Taxes on payroll and workforce	14,690,000	1,116,772	774,280	1,666,925	1,235,452	1,269,232	1,258,529	1,135,107	1,304,861	9,761,158
Skills development levy	14,690,000	1,116,772	774,280	1,666,925	1,235,452	1,269,232	1,258,529	1,135,107	1,304,861	9,761,158
Taxes on property	13,691,679	1,326,431	1,104,314	1,132,933	1,199,200	1,223,639	1,233,831	1,451,896	1,342,461	10,014,704
Estate, inheritance and gift taxes										
Donations tax	186,226	14,907	3,692	6,326	7,967	8,468	8,828	4,344	19,802	74,334
Estate duty	1,545,223	110,225	102,560	88,969	147,688	153,215	240,408	362,589	166,818	1,372,472
Taxes on financial and capital transactions										
Securities transfer tax	4,645,368	653,963	367,468	406,987	355,924	458,219	358,812	410,589	446,199	3,458,181
Transfer duties	7,314,862	547,316	630,594	630,652	687,622	603,737	625,782	674,374	709,641	5,109,717
Taxes on goods and services	389,427,250	25,335,885	27,289,617	29,678,209	31,239,668	28,026,167	31,358,672	33,522,011	33,554,960	240,005,190
Value added tax	283,793,628	15,031,079	20,730,014	21,452,542	22,364,232	21,574,887	23,625,595	23,995,845	24,288,770	173,062,963
Domestic VAT	313,961,475	24,140,637	24,093,640	23,041,078	25,279,933	23,698,879	25,630,918	24,854,623	25,195,992	195,935,701
Import VAT	139,995,862	4,700,099	10,771,045	11,623,387	12,304,015	12,425,186	13,103,904	13,828,815	14,184,782	92,941,231
Refunds	170,163,710	13,809,657	14,134,671	13,211,923	15,219,716	14,549,178	15,109,227	14,687,593	15,092,004	115,813,969
Turnover tax for small businesses	11,791	487	202	5,016	289	5,878	941	164	309	13,287
Specific excise duties										
Beer	11,002,546	423,596	821,158	794,312	824,920	860,416	838,076	907,652	1,029,084	6,499,214
Sorghum beer and sorghum flour	3,800	281	283	372	341	280	276	276	288	2,396
Wine and other fermented beverages	2,678,054	187,967	183,162	190,687	213,148	212,247	216,252	232,755	291,536	1,536,755
Spirits	5,430,493	444,918	346,460	596,247	377,532	295,186	248,896	214,264	534,974	3,058,476
Cigarettes and cigarette tobacco	12,931,042	2,701,016	305,586	600,518	732,587	890,269	898,113	993,200	1,044,464	8,165,752
Pipe tobacco and cigars	626,379	99,833	24,089	19,975	41,749	33,242	51,902	57,082	64,312	392,183
Petroleum products	883,535	73,532	78,767	80,933	84,244	74,642	72,085	75,955	79,708	619,866
Revenue from neighbouring countries	927,405	-	-	18,784	221,492	31,820	51,187	241,630	159,266	724,180
Ad valorem excise duties	3,491,211	770,502	481	93	734,657	630	1,274	790,339	1,787	2,299,762
General fuel levy	55,665,957	4,638,791	3,963,087	5,014,417	4,672,338	3,348,969	4,446,056	5,040,607	5,194,710	36,319,976
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	1,043,923	80,504	79,935	75,008	68,039	74,795	79,966	77,728	75,827	611,801
Plastic bag levy	188,409	380	173	42,911	794	687	41,236	265	625	87,071
Electricity levy	8,774,133	734,200	677,417	715,303	726,297	740,913	712,719	695,346	711,897	5,714,091
Incandescent light bulb levy	114,357	891	2,849	3,862	5,875	3,606	3,430	4,490	5,186	30,189
CO ₂ tax - motor vehicle emissions	1,632,397	146,909	75,953	67,190	171,135	68,699	70,670	192,041	72,219	864,816
Other										
Universal Service Fund	228,191	-	-	39	-	-	-	2,373	-	2,411
Taxes on international trade and transactions	42,575,814	1,661,093	3,051,707	3,338,396	3,589,248	3,670,802	3,965,854	4,529,478	4,347,940	28,174,518
Import duties										
Customs duties	38,239,065	1,507,053	2,812,143	3,003,965	3,274,701	3,321,147	3,638,892	4,070,349	3,874,924	25,503,173
Specific excise duties on imports	340,292	88,590	188,120	272,102	298,064	349,214	394,049	421,042	2,259,195	
Other										
Miscellaneous customs and excise receipts	824,380	56,916	46,892	62,328	12,677	101,641	(38,097)	54,364	48,876	345,598
Diamond export duties	91,417	8,533	4,552	-	3,805	-	35,845	10,717	3,098	66,551
Other taxes	-	-	-	6	-	2	0	(47)	-	(40)
Stamp duties and fees	-	-	-	6	-	2	0	(47)	-	(40)
Unallocated tax revenue	(449)	(3,024)	(1,158)	(500)	(3,210)	(515)	9,463	(3,248)	(2,641)	
Total tax revenue (gross)	1,081,275,000	63,990,153	64,935,973	113,942,035	66,455,097	88,658,563	89,229,282	75,900,236	73,704,219	636,815,560
Less: SACU payments	51,021,909	13,270,831	-	-	12,583,693	-	-	12,583,693	-	38,438,217
Total tax revenue (net of SACU payments)	1,030,253,091	50,719,322	64,935,973	113,942,035	53,871,404	88,658,563	89,229,282	63,316,543	73,704,219	598,377,343
Departmental revenue	42,037,528	3,173,180	30,669	2,140,558	15,885,768	1,215,996	1,809,941	2,997,014	1,514,770	28,767,896
Sales of goods and services other than capital assets										
Sales by market establishments	55,259	3,918	3,993	3,928	4,023	4,100	4,067	4,323	4,051	32,403
Administrative fees	1,932,092	15,156	21,915	19,098	36,288	18,479	28,194	21,225	16,563	176,919
Other sales	538,091	44,359	55,208	51,525	53,570	62,858	62,583	50,373	61,572	442,049
Selling of scrap or waste and other used current goods	33,520	891	766	(1,943)	9,765	6,688	3,844	14,962	10,109	45,082
Transfers received	185,288	311	11	80	94,223	32	4,646	202,481	471	302,256
Fines penalties and forfeits	1,199,002	15,371	25,070	37,525	196,360	26,016	334,347	37,252	23,313	695,255
Interest, dividends and rent on land										
Interest	2,890,613	894,888	176,029	139,050	117,948	155,527	113,437	139,949	107,187	1,844,015
Dividends	1,861,071	-	-	-	1,335,447	204,514	79,800	-	-	1,619,761
Rent on land	6,340,095	4,696	5,415	1,466,785	8,132	26,642	90,768	18,075	7,969	1,628,482
Of which:										
Mineral and petroleum royalties	3,200,000	(369)	4,139	1,467,278	5,669	23,099	89,704	16,829	1,339	1,607,689
Sales of capital assets	80,471	1,931	4,319	3,147	3,719	19,483	4,534	1,987	18,676	57,796
Financial transactions in assets and liabilities	26,922,026	2,191,660	(262,056)	421,363	14,026,293	691,656	1,083,720	2,506,385	1,264,859	21,923,880
Of which:										
Sale of Vodacom shares	23,000,000	-	-	-	12,597,734	-	-	-	-	12,597,734
National Revenue Fund receipts	2,000,000	841,912	186,158	299,736	1,390,331	638,151	1,081,949	2,473,827	1,236,210	8,148,274
Total national government revenue	1,072,290,619	53,892,502	64,966,643	116,082,594	69,757,172	89,874,559	91,039,223	66,313,557	75,218,989	627,145,240
Reconciliation to total net revenue and revenue collected on table 4										
Total national government revenue		53,892,502	64,966,643	116,082,594	69,757,172	89,874,559	91,039,223	66,313,557	75,218,989	627,145,240
Departmental revenue received but not yet paid to the National Revenue Fund		(385,762)	515,646	(44,033)	248,100	607,543	255,905	436,091	34,099	1,667,588
Revenue collected on behalf of the Provincial Authorities		3	3	3	3	4	1	48	11	75
Revenue collected on behalf of the Road Accident Fund (RAF)		2,108,509	2,256,056	3,040,948	2,939,911	3,067,549	2,652,712	2,100,245	2,842,652	21,008,582
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,197,591	1,243,845	1,437,074	1,391,962	1,398,361	1,384,914	1,350,140	1,414,599	10,818,486
Total net revenue		56,812,843	68,982,193	120,516,587	74,337,148	94,948,018	95,332,756	70,200,081	79,510,350	660,639,976
Cash balance National Revenue Fund	10)	3,840,425	64,873	15,095	(58,894)	(55,948)	110,808	(32,670)	(53,823)	3,829,866
Provincial revenue collected by SARS and transferred by National Treasury		(3)	(3)	(3)	(3)	(3)	(3)	-	(49)	(67)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,014,294)	(2,108,509)	(2,256,056)	(3,040,948)	(2,939,911)	(3,067,549)	(2,652,712)	(2,100,245)	(20,180,224)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,344,643)	(1,303,177)	(1,361,658)	(1,378,651)	(1,366,223)	(1,440,003)	(1,334,036)	(1,387,191)	(10,915,582)
Recovery of criminal assets added as part of cash revenue in table 4		17,936	3,919	13,620	4,567	4,440	10,307	(8,001)	2,206	48,994
Revenue collected according to table 4		57,312,264	65,639,296	116,927,585	69,863,219	90,590,373	90,946,316	66,172,662	75,971,248	633,422,963

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