

Table 1 Revenue

R thousand	2015/16			2014/15		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income, profits and capital gains	620,890,257	33,157,246	348,862,671	561,789,780	34,261,041	321,592,198
Income tax on persons and individuals	393,889,606	29,175,553	239,293,796	352,950,431	30,681,101	215,716,044
Tax on corporate income						
Companies	202,032,091	1,242,999	90,830,790	184,925,392	1,089,906	89,740,326
Secondary tax on companies	-	40,749	288,606	547,492	39,683	417,397
Withholding tax on dividends	22,483,828	2,253,304	16,340,559	20,699,797	2,259,399	14,275,929
Withholding tax on interest	-	15,214	136,978	-	-	-
Other						
Interest on overdue income tax	2,484,732	429,144	1,969,982	2,663,840	190,160	1,439,615
Small business tax amnesty	-	284	1,959	2,827	792	2,886
Taxes on payroll and workforce	14,690,000	1,304,861	9,761,158	14,032,119	1,247,565	8,459,437
Skills development levy	14,690,000	1,304,861	9,761,158	14,032,119	1,247,565	8,459,437
Taxes on property	13,691,679	1,342,461	10,014,704	12,471,534	1,075,989	8,275,892
Estate, inheritance and gift taxes						
Donations tax	186,226	19,802	74,334	166,962	2,732	125,007
Estate duty	1,545,223	166,818	1,372,472	1,488,629	101,887	852,781
Taxes on financial and capital transactions						
Securities transfer tax	4,645,368	446,199	3,458,181	4,150,123	401,722	2,720,027
Transfer duties	7,314,862	709,641	5,109,717	6,665,819	569,648	4,578,078
Taxes on goods and services	389,427,250	33,554,960	240,005,190	356,554,423	31,787,184	224,103,889
Value added tax	283,793,628	24,288,770	173,062,963	261,294,788	23,939,882	164,050,243
Domestic VAT	313,961,475	25,195,922	195,935,701	286,888,567	24,568,487	188,649,300
Import VAT	139,995,862	14,184,782	92,941,231	136,544,384	12,237,649	83,352,249
Refunds	170,163,710	15,092,004	115,813,969	162,138,163	12,866,254	107,951,305
Turnover tax for small businesses	11,791	309	13,287	17,309	127	8,229
Specific excise duties						
Beer	11,002,546	1,029,084	6,499,214	10,177,141	925,812	6,059,460
Sorghum beer and sorghum flour	3,800	288	2,396	3,895	306	2,656
Wine and other fermented beverages	2,678,054	291,536	1,536,755	2,357,752	201,690	1,221,169
Spirits	5,430,493	534,974	3,058,476	4,676,599	362,006	2,513,702
Cigarettes and cigarette tobacco	12,931,042	1,044,464	8,165,752	12,601,925	920,353	7,870,144
Pipe tobacco and cigars	626,379	64,312	392,183	537,692	44,105	355,835
Petroleum products	883,535	79,708	619,866	910,644	78,919	608,828
Revenue from neighbouring countries	927,405	159,266	724,180	1,067,953	(35,588)	512,129
Ad valorem excise duties	3,491,211	1,787	2,299,762	2,962,255	781	2,036,177
General fuel levy	55,665,957	5,194,710	36,319,976	48,466,532	4,333,377	31,087,175
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,043,923	75,827	611,801	906,575	74,109	596,931
Plastic bag levy	188,409	625	87,071	174,298	231	82,604
Electricity levy	8,774,133	711,897	5,714,091	8,648,170	735,054	5,891,145
Incandescent light bulb levy	114,357	5,186	30,189	90,877	6,877	61,011
CO ₂ tax - motor vehicle emissions	1,632,397	72,219	864,816	1,483,337	73,221	972,998
Other						
Universal Service Fund	228,191	-	2,411	176,681	125,923	173,454
Taxes on international trade and transactions	42,575,814	4,347,940	28,174,518	41,462,935	3,615,257	25,063,259
Import duties						
Customs duties	38,239,065	3,874,924	25,503,173	37,355,055	3,195,187	22,577,244
Specific excise duties on imports	3,420,952	421,024	2,259,195	3,323,740	333,027	1,985,784
Other						
Miscellaneous customs and excise receipts	824,380	48,876	345,598	667,064	84,812	425,430
Diamond export duties	91,417	3,098	66,551	117,077	2,231	74,801
Other taxes	-	-	(40)	(1,202)	36	(354)
Stamp duties and fees	-	-	(40)	(1,202)	36	(354)
Unallocated tax revenue	6)	(3,248)	(2,641)	(14,570)	(24)	(13,635)
Total tax revenue (gross)	1,081,275,000	73,704,219	636,815,560	986,295,019	71,987,048	587,480,688
Less: SACU payments	7)	51,021,909	-	51,737,656	-	38,803,242
Total tax revenue (net of SACU payments)	1,030,253,091	73,704,219	598,377,343	934,557,363	71,987,048	548,677,445
Departmental revenue	42,037,528	1,514,770	28,767,896	23,636,382	860,895	16,014,597
Sales of goods and services other than capital assets						
Sales by market establishments	55,259	4,051	32,403	65,068	3,967	32,048
Administrative fees	1,932,092	16,563	176,919	950,679	13,026	164,605
Other sales	538,091	61,572	442,049	629,075	29,849	335,264
Selling of scrap or waste and other used current goods	33,520	10,109	45,082	39,300	8,629	25,058
Transfers received	185,288	471	302,256	549,781	3,167	65,612
Fines penalties and forfeits	1,199,002	23,313	695,255	293,574	29,023	993,322
Interest, dividends and rent on land						
Interest	2,890,613	107,187	1,844,015	4,497,801	148,383	1,957,470
Dividends	1,861,071	-	1,619,761	2,146,296	-	1,114,095
Rent on land	6,340,095	7,969	1,628,482	34,320	5,773	3,156,113
Of which:						
Mineral and petroleum royalties	3,200,000	1,339	1,607,689	5,455,046	713	3,123,362
Sales of capital assets	80,471	18,676	57,796	78,068	2,375	17,925
Financial transactions in assets and liabilities	26,922,026	1,264,859	21,923,880	14,352,420	616,703	8,153,086
Of which:						
Sale of Vodacom shares	23,000,000	-	12,597,734	-	-	-
National Revenue Fund receipts	8)	2,000,000	8,148,274	12,646,971	497,810	6,737,839
Total national government revenue	9)	1,072,290,619	75,218,989	627,145,240	72,847,943	564,692,042
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		75,218,989	627,145,240	958,193,745	72,847,943	564,692,042
Departmental revenue received but not yet paid to the National Revenue Fund		34,099	1,667,588	3,404,318	406,552	2,624,753
Revenue collected on behalf of the Provincial Authorities		11	75	413	69	377
Revenue collected on behalf of the Road Accident Fund (RAF)		2,842,652	21,008,582	22,038,712	1,742,177	13,867,422
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,414,599	10,818,486	15,807,982	1,334,524	9,970,179
Total net revenue		79,510,350	660,639,976	999,445,168	76,331,266	591,154,770
Cash balance National Revenue Fund	10)	(53,823)	3,829,866	(3,753,563)	68,500	126,612
Provincial revenue collected by SARS and transferred by National Treasury		(49)	(67)	(333)	(56)	(231)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,100,245)	(20,180,224)	(20,543,015)	(1,903,475)	(12,643,840)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,387,191)	(10,915,582)	(16,817,451)	(1,136,617)	(11,091,630)
Recovery of criminal assets added as part of cash revenue in table 4		2,206	48,994	176,821	5,302	146,039
Revenue collected according to table 4		75,971,248	633,422,963	958,507,627	73,364,920	567,691,720

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

11) Includes R23bn for the Eskom Special Appropriation Act 2015