

Table 1 Revenue

R thousand	2015/16			2014/15		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income, profits and capital gains	608,653,573	61,292,877	606,820,535	561,789,780	60,010,904	561,789,780
Income tax on persons and individuals	392,000,000	35,696,008	388,102,271	352,950,431	34,911,614	352,950,431
Tax on corporate income						
Companies	189,000,000	23,033,089	191,151,760	184,925,392	22,346,372	184,925,392
Secondary tax on companies	-	56,890	427,693	547,492	26,664	547,492
Withholding tax on dividends	23,650,000	2,278,370	23,506,540	20,699,797	2,007,209	20,699,797
Withholding tax on interest	216,217	25,245	218,540	-	-	-
Other						
Interest on overdue income tax	3,784,921	202,867	3,410,971	2,663,840	718,728	2,663,840
Small business tax amnesty	2,435	409	2,759	2,827	317	2,827
Taxes on payroll and workforce	15,800,000	1,504,588	15,220,158	14,032,119	1,437,267	14,032,119
Skills development levy	15,800,000	1,504,588	15,220,158	14,032,119	1,437,267	14,032,119
Taxes on property	14,761,795	1,518,726	15,044,069	12,471,534	1,262,060	12,471,534
Estate, inheritance and gift taxes						
Donations tax	116,435	12,300	134,818	166,962	21,867	166,962
Estate duty	2,029,399	141,692	1,982,208	1,488,629	213,388	1,488,629
Taxes on financial and capital transactions						
Securities transfer tax	5,215,961	727,664	5,530,736	4,150,123	354,887	4,150,123
Transfer duties	7,400,000	637,069	7,396,308	6,665,819	671,918	6,665,819
Taxes on goods and services	383,994,610	43,360,551	385,888,099	356,554,423	39,065,704	356,554,423
Value added tax	278,060,000	34,198,336	281,100,516	261,294,788	30,226,945	261,294,788
Domestic VAT	297,009,531	25,472,647	297,422,423	286,888,567	23,919,020	286,888,567
Import VAT	152,118,286	20,745,502	150,733,625	136,544,384	19,111,943	136,544,384
Refunds	171,067,817	12,019,813	167,055,533	162,138,163	12,804,018	162,138,163
Turnover tax for small businesses	20,000	480	22,878	17,309	662	17,309
Specific excise duties						
Beer	10,874,278	1,220,548	10,883,221	10,177,141	1,196,101	10,177,141
Sorghum beer and sorghum flour	1)	3,733	98	3,474	305	3,895
Wine and other fermented beverages	2,902,792	224,087	2,898,150	2,357,752	221,710	2,357,752
Spirits	5,344,183	601,636	5,252,272	4,676,599	607,526	4,676,599
Cigarettes and cigarette tobacco	13,147,774	816,876	13,006,690	12,601,925	1,077,608	12,601,925
Pipe tobacco and cigars	583,861	26,884	566,385	537,692	19,293	537,692
Petroleum products	2)	944,025	73,484	922,234	910,644	910,644
Revenue from neighbouring countries	3)	1,299,355	384,987	1,067,953	211,423	1,067,953
Ad valorem excise duties	3,037,000	1,910	3,013,987	2,962,255	50,704	2,962,255
General fuel levy	4)	56,700,000	4,704,824	55,607,288	4,471,711	48,466,532
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	930,129	74,308	941,226	906,575	67,018	906,575
Plastic bag levy	189,477	39,131	183,358	174,298	36,642	174,298
Electricity levy	8,420,000	680,787	8,471,774	8,648,170	658,773	8,648,170
Incandescent light bulb levy	47,617	9,453	51,801	90,877	8,909	90,877
CO ₂ tax - motor vehicle emissions	1,298,376	111,112	1,276,880	1,483,337	138,649	1,483,337
Other						
Universal Service Fund	192,011	191,609	198,612	176,681	317	176,681
Taxes on international trade and transactions	46,489,698	6,122,016	47,010,087	41,462,935	5,985,827	41,462,935
Import duties						
Customs duties	42,142,655	5,414,087	42,320,555	37,355,055	5,457,852	37,355,055
Specific excise duties on imports	3,857,345	489,821	3,937,959	3,323,740	355,463	3,323,740
Other						
Miscellaneous customs and excise receipts	5)	369,462	177,784	624,739	137,679	667,064
Diamond export duties	120,236	40,324	126,834	117,077	34,834	117,077
Other taxes	324	(13)	403	(1,202)	(1,048)	(1,202)
Stamp duties and fees	324	(13)	403	(1,202)	(1,048)	(1,202)
Unallocated tax revenue	6)	-	(917)	(14,570)	933	(14,570)
Total tax revenue (gross)	1,069,700,000	113,797,828	1,069,982,543	986,295,019	107,761,647	986,295,019
Less: SACU payments	7)	51,021,909	-	51,737,656	-	51,737,656
Total tax revenue (net of SACU payments)	1,018,678,091	113,797,828	1,018,960,633	934,557,363	107,761,647	934,557,363
Departmental revenue	12)	55,840,760	4,592,166	54,983,263	30,899,585	30,899,585
Sales of goods and services other than capital assets						
Sales by market establishments	52,162	3,885	48,651	51,270	7,183	51,270
Administrative fees	2,129,751	61,645	540,221	1,921,526	1,705,509	1,921,526
Other sales	659,134	136,239	750,894	625,564	203,717	625,564
Selling of scrap or waste and other used current goods	39,028	4,235	60,991	39,306	9,523	39,306
Transfers received	187,717	(4,726)	408,377	549,922	484,288	549,922
Fines penalties and forfeits	890,615	47,692	969,783	1,173,935	51,655	1,173,935
Interest, dividends and rent on land						
Interest	4,296,180	2,009,325	4,455,564	4,466,457	1,894,035	4,466,457
Dividends	2,649,241	50,000	1,852,998	2,146,296	50,000	2,146,296
Rent on land	3,491,126	64,226	3,771,849	5,489,366	67,306	5,489,366
Of which:						
Mineral and petroleum royalties	3,460,493	61,550	3,743,388	5,455,046	71,778	5,455,046
Sales of capital assets	91,747	17,175	98,370	77,422	53,496	77,422
Financial transactions in assets and liabilities	1)	41,354,059	2,202,470	42,025,565	14,358,521	14,358,521
Of which:						
Sale of Vodacom shares	25,019,000	-	25,467,499	-	-	-
National Revenue Fund receipts	8)	14,159,903	2,114,081	14,377,522	2,540,233	12,646,971
Total national government revenue	9)	1,074,518,851	118,389,994	1,073,943,897	965,456,947	965,456,947
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		118,389,994	1,073,943,897	965,456,947	114,996,045	965,456,947
Departmental revenue received but not yet paid to the National Revenue Fund		509,030	1,882,445	3,404,318	122,517	3,404,318
Revenue collected on behalf of the Provincial Authorities		0	102	413	4	413
Revenue collected on behalf of the Road Accident Fund (RAF)		2,599,831	32,027,286	22,038,712	2,014,294	22,038,712
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,580,669	16,751,065	15,807,982	1,489,990	15,807,982
Total net revenue		123,079,524	1,124,604,796	1,006,708,371	118,622,850	1,006,708,371
Cash balance National Revenue Fund	10)	(107,351)	3,724,096	(3,753,563)	(3,941,191)	(3,753,563)
Provincial revenue collected by SARS and transferred by National Treasury		(1)	(104)	(333)	(3)	(333)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,657,785)	(31,441,749)	(20,543,015)	(2,114,399)	(20,543,015)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,528,755)	(16,801,129)	(16,817,451)	(1,387,264)	(16,817,451)
Recovery of criminal assets added as part of cash revenue in table 4		3,420	64,432	176,821	13,533	176,821
Revenue collected according to table 4		118,789,052	1,080,150,342	965,770,830	111,193,526	965,770,830

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) Includes 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 and the R2bn New Development Bank Special appropriation Act

12) 2014/15 outcome is based on the Audited Annual Financial Statements figures of the National departments