

Table 1 Revenue

R thousand	2016/17				
	Budget estimate	April	May	June	Year to date
Taxes on income, profits and capital gains	668,386,544	36,131,762	37,534,831	82,817,455	156,484,048
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	32,130,508	97,036,697
Tax on corporate income					
Companies	198,292,812	1,156,224	1,274,845	48,926,111	51,357,181
Secondary tax on companies	-	31,330	41,799	13,181	86,310
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	1,296,832	7,103,852
Withholding tax on Interest	218,194	34,457	41,399	29,340	105,196
Other					
Interest on overdue income tax	3,801,339	200,785	172,503	421,692	794,979
Small business tax amnesty	2,435	17	26	(209)	(166)
Taxes on payroll and workforce	17,639,595	1,137,819	984,881	1,234,908	3,357,609
Skills development levy	17,639,595	1,137,819	984,881	1,234,908	3,357,609
Taxes on property	15,454,750	1,227,552	1,323,451	1,268,808	3,819,810
Estate, inheritance and gift taxes					
Donations tax	117,737	9,610	10,231	74,527	94,369
Estate duty	2,032,520	95,055	138,945	77,975	311,975
Taxes on financial and capital transactions					
Securities transfer tax	5,220,929	488,010	414,304	392,391	1,294,706
Transfer duties	8,083,564	634,876	759,971	723,914	2,118,760
Taxes on goods and services	418,770,556	24,972,410	28,633,916	30,052,783	83,659,109
Value added tax	301,259,739	15,173,076	20,837,059	21,183,812	57,193,947
Domestic VAT	322,445,451	25,876,158	25,285,974	24,535,695	75,697,827
Import VAT	164,013,171	5,283,211	11,964,950	12,159,659	29,407,820
Refunds	185,198,883	15,986,293	16,413,865	15,511,541	47,911,699
Turnover tax for small businesses	22,032	126	207	3,903	4,235
Specific excise duties					
Beer	11,998,730	511,341	964,787	939,307	2,415,435
Sorghum beer and sorghum flour	1) 4,000	360	139	306	805
Wine and other fermented beverages	3,120,361	194,344	202,187	213,722	610,253
Spirits	5,699,890	560,353	350,580	594,480	1,505,413
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	546,074	3,507,756
Pipe tobacco and cigars	637,548	97,300	24,608	23,012	144,921
Petroleum products	2) 1,006,210	76,457	77,136	70,095	223,688
Revenue from neighbouring countries	3) 1,339,671	14,521	-	232,278	246,799
Ad valorem excise duties	3,276,498	738,240	13,485	18	751,742
General fuel levy	4) 64,495,096	4,107,943	4,951,534	5,330,935	14,390,412
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	931,075	98,690	83,004	74,547	256,241
Plastic bag levy	225,631	320	367	51,766	52,453
Electricity levy	8,567,773	703,312	688,018	726,280	2,117,611
Incandescent light bulb levy	57,850	1,589	1,610	3,069	6,268
CO ₂ tax - motor vehicle emissions	1,391,543	102,135	56,784	59,165	218,084
Tyre levy	351,000	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	803
Other					
Universal Service Fund	192,307	533	11,695	15	12,243
Taxes on international trade and transactions	54,536,001	1,987,315	3,587,901	4,018,768	9,593,984
Import duties					
Customs duties	49,459,378	1,816,116	3,286,682	3,499,786	8,602,585
Specific excise duties on imports	4,583,681	115,654	258,829	432,004	806,487
Other					
Miscellaneous customs and excise receipts	5) 370,788	42,770	40,024	85,696	168,490
Diamond export duties	122,154	12,775	2,365	1,282	16,422
Other taxes	324	6	288	2	296
Stamp duties and fees	324	6	288	2	296
Unallocated tax revenue	6) -	76	217	(128)	164
Total tax revenue (gross)	1,174,787,771	65,456,939	72,065,485	119,392,596	256,915,020
Less: SACU payments	7) 39,448,348	9,862,087	-	-	9,862,087
Total tax revenue (net of SACU payments)	1,135,339,423	55,594,852	72,065,485	119,392,596	247,052,933
Departmental revenue	12) 26,656,775	10,391,215	1,938,892	3,615,624	15,945,730
Non- tax receipts	-	237	355	77	668
Sales of goods and services other than capital assets					
Sales by market establishments	66,582	4,018	4,129	4,285	12,432
Administrative fees	2,211,381	18,483	18,011	36,422	72,916
Other sales	550,325	45,683	54,264	56,473	156,421
Selling of scrap or waste and other used current goods	12,536	693	17,790	(6,206)	12,277
Transfers received	511,262	218	72	90,584	90,874
Fines penalties and forfeits	1,123,044	23,833	9,973	110,864	144,670
Interest, dividends and rent on land					
Interest	3,036,499	637,165	261,118	149,762	1,048,044
Dividends	715,511	-	-	32	32
Rent on land	4,455,439	30,009	6,464	2,104,685	2,141,158
Of which:					
Mineral and petroleum royalties	4,430,000	28,583	1,323	2,102,168	2,132,073
Sales of capital assets	57,970	10,745	7,241	5,742	23,728
Financial transactions in assets and liabilities	11) 13,916,226	9,620,130	1,559,476	1,062,905	12,242,511
Of which:					
National Revenue Fund receipts	8) 12,165,000	8,735,782	1,497,617	941,553	11,174,952
Total national government revenue	9) 1,161,996,198	65,986,067	74,004,376	123,008,221	262,998,664
Reconciliation to total net revenue and revenue collected on table 4					
Total national government revenue		65,986,067	74,004,376	123,008,221	262,998,664
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	(166,265)	870,822
Revenue collected on behalf of the Provincial Authorities		1	0	1	1
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	2,834,424	2,405,135	7,937,255
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	1,332,957	1,528,998	4,158,646
Total net revenue		70,561,842	78,627,456	126,776,089	275,965,388
Cash balance National Revenue Fund	10) 196,281	196,281	(108,729)	42,743	130,295
Provincial revenue collected by SARS and transferred by National Treasury		-	-	-	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,599,831)	(2,697,696)	(2,834,424)	(8,131,951)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(1,407,536)	(1,459,881)	(4,224,727)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	17,522	33,498
Revenue collected according to table 4		66,809,698	74,420,755	122,542,049	263,772,502

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 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