

Table 1 Revenue

R thousand	2016/17					
	Budget estimate	April	May	June	July	Year to date
Taxes on income, profits and capital gains	668,386,544	36,131,762	37,534,831	82,817,455	31,523,696	188,007,744
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	32,130,508	28,200,879	125,237,576
Tax on corporate income						
Companies	198,292,812	1,156,224	1,274,845	48,926,111	1,298,659	52,655,840
Secondary tax on companies	-	31,330	41,799	13,181	50,206	136,516
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	1,296,832	1,715,079	8,818,930
Withholding tax on Interest	218,194	34,457	41,399	29,340	41,209	146,406
Other						
Interest on overdue income tax	3,801,339	200,785	172,503	421,692	217,625	1,012,605
Small business tax amnesty	2,435	17	26	(209)	38	(128)
Taxes on payroll and workforce	17,639,595	1,137,819	984,881	1,234,908	1,263,473	4,621,082
Skills development levy	17,639,595	1,137,819	984,881	1,234,908	1,263,473	4,621,082
Taxes on property	15,454,750	1,227,552	1,323,451	1,268,808	1,277,147	5,096,957
Estate, inheritance and gift taxes						
Donations tax	117,737	9,610	10,231	74,527	7,469	101,837
Estate duty	2,032,520	95,055	138,945	77,975	102,695	414,670
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	488,010	414,304	392,391	504,069	1,798,775
Transfer duties	8,083,564	634,876	759,971	723,914	662,914	2,781,674
Taxes on goods and services	418,770,556	24,972,410	28,633,916	30,052,783	33,554,220	117,213,329
Value added tax	301,259,739	15,173,076	20,837,059	21,183,812	23,933,407	81,127,355
Domestic VAT	322,445,451	25,876,158	25,285,974	24,535,695	26,741,468	102,439,295
Import VAT	164,013,171	5,283,211	11,964,950	12,159,659	12,262,552	41,670,372
Refunds	185,198,883	15,986,293	16,413,865	15,511,541	15,070,613	62,982,312
Turnover tax for small businesses	22,032	126	207	3,903	82	4,317
Specific excise duties						
Beer	11,998,730	511,341	964,787	939,307	931,624	3,347,059
Sorghum beer and sorghum flour	4,000	360	139	306	415	1,220
Wine and other fermented beverages	3,120,361	194,344	202,187	213,722	264,853	875,106
Spirits	5,699,890	560,353	350,580	594,480	404,399	1,909,812
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	546,074	609,183	4,116,939
Pipe tobacco and cigars	637,548	97,300	24,608	23,012	24,758	169,679
Petroleum products	1,006,210	76,457	77,136	70,095	75,057	298,745
Revenue from neighbouring countries	1,339,671	14,521	-	232,278	111,135	357,934
Ad valorem excise duties	3,276,498	738,240	13,485	18	819,210	1,570,952
General fuel levy	64,495,096	4,107,943	4,951,534	5,330,935	5,399,057	19,789,469
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	69,378	325,619
Plastic bag levy	225,631	320	367	51,766	1,270	53,723
Electricity levy	8,567,773	703,312	688,018	726,280	733,272	2,850,883
Incandescent light bulb levy	57,850	1,589	1,610	3,069	6,035	12,303
CO ₂ tax - motor vehicle emissions	1,391,543	102,135	56,784	59,165	170,471	388,555
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	803
Other						
Universal Service Fund	192,307	533	11,695	15	613	12,856
Taxes on international trade and transactions	54,536,001	1,987,315	3,587,901	4,018,768	3,840,001	13,433,984
Import duties						
Customs duties	49,459,378	1,816,116	3,286,682	3,499,786	3,496,970	12,099,555
Specific excise duties on imports	4,583,681	115,654	258,829	432,004	444,043	1,250,530
Other						
Miscellaneous customs and excise receipts	370,788	42,770	40,024	85,696	(101,125)	67,365
Diamond export duties	122,154	12,775	2,365	1,282	113	16,535
Other taxes	324	6	288	2	(1,423)	(1,127)
Stamp duties and fees	324	6	288	2	(1,423)	(1,127)
Unallocated tax revenue	-	76	217	(128)	82	246
Total tax revenue (gross)	1,174,787,771	65,456,939	72,065,485	119,392,596	71,457,195	328,372,215
Less: SACU payments	39,448,348	9,862,087	-	-	9,862,087	19,724,174
Total tax revenue (net of SACU payments)	1,135,339,423	55,594,852	72,065,485	119,392,596	61,595,108	308,648,041
Departmental revenue	26,656,775	10,391,215	1,938,892	3,615,624	1,528,482	17,474,213
Non-tax receipts	-	237	355	77	420	1,088
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,018	4,129	4,285	4,122	16,554
Administrative fees	2,211,381	18,483	18,011	36,422	16,055	88,971
Other sales	550,325	45,683	54,264	56,473	58,291	214,712
Selling of scrap or waste and other used current goods	12,536	693	17,790	(6,206)	(6,700)	5,577
Transfers received	511,262	218	72	90,584	139	91,013
Fines penalties and forfeits	1,123,044	23,833	9,973	110,864	35,204	179,873
Interest, dividends and rent on land						
Interest	3,036,499	637,165	261,118	149,762	134,587	1,182,631
Dividends	715,511	-	-	32	559,024	559,057
Rent on land	4,455,439	30,009	6,464	2,104,685	(2,242)	2,138,916
Of which:						
Mineral and petroleum royalties	4,430,000	28,583	1,323	2,102,168	(5,669)	2,126,405
Sales of capital assets	57,970	10,745	7,241	5,742	12,141	35,869
Financial transactions in assets and liabilities	13,916,226	9,620,130	1,559,476	1,062,905	717,440	12,959,952
Of which:						
National Revenue Fund receipts	12,165,000	8,735,782	1,497,617	941,553	642,326	11,817,278
Total national government revenue	1,161,996,198	65,986,067	74,004,376	123,008,221	63,123,590	326,122,254
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		65,986,067	74,004,376	123,008,221	63,123,590	326,122,254
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	(166,265)	368,057	1,238,879
Revenue collected on behalf of the Provincial Authorities		1	0	1	0	2
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	2,834,424	2,405,135	2,765,446	10,702,702
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	1,332,957	1,528,998	1,383,634	5,542,279
Total net revenue		70,561,842	78,627,456	126,776,089	67,640,728	343,606,115
Cash balance National Revenue Fund	10)	196,281	(108,729)	42,743	(8,627)	121,668
Provincial revenue collected by SARS and transferred by National Treasury		-	-	-	(1)	(1)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,599,831)	(2,697,696)	(2,834,424)	(2,405,135)	(10,537,086)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(1,407,536)	(1,459,881)	(1,405,205)	(5,629,932)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	17,522	2,943	36,441
Revenue collected according to table 4		66,809,698	74,420,755	122,542,049	63,824,703	327,597,205

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 bn 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) Include R23bn for the Eskom Special Appropriation Act 2015 and the R2bn New Development Bank Special appropriation Act