

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income, profits and capital gains	668,386,544	31,523,696	188,007,744	606,820,535	29,192,030	174,588,255
Income tax on persons and individuals	441,040,413	28,200,879	125,237,576	388,102,271	25,986,192	114,039,285
Tax on corporate income						
Companies	198,292,812	1,298,659	52,655,840	191,151,760	1,349,697	51,229,161
Secondary tax on companies	-	50,206	136,516	427,693	16,197	98,996
Withholding tax on dividends	25,031,351	1,715,079	8,818,930	23,506,540	1,627,169	8,353,780
Withholding tax on Interest	218,194	41,209	146,406	218,540	8,741	71,389
Other						
Interest on overdue income tax	3,801,339	217,625	1,012,605	3,410,971	203,833	794,400
Small business tax amnesty	2,435	38	(128)	2,759	201	1,246
Taxes on payroll and workforce	17,639,595	1,263,473	4,621,082	15,220,158	1,235,452	4,793,430
Skills development levy	17,639,595	1,263,473	4,621,082	15,220,158	1,235,452	4,793,430
Taxes on property	15,454,750	1,277,147	5,096,957	15,044,069	1,199,200	4,762,877
Estate, inheritance and gift taxes						
Donations tax	117,737	7,469	101,837	134,818	7,967	32,891
Estate duty	2,032,520	102,695	414,670	1,982,208	147,688	449,441
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	504,069	1,798,775	5,530,736	355,924	1,784,362
Transfer duties	8,083,564	662,914	2,781,674	7,396,308	687,622	2,496,183
Taxes on goods and services	418,770,556	33,554,220	117,213,329	385,888,099	31,239,668	113,543,380
Value added tax	301,259,739	23,933,407	81,127,355	281,100,516	22,364,232	79,577,867
Domestic VAT	322,445,451	26,741,468	102,439,295	297,422,423	25,279,933	96,555,288
Import VAT	164,013,171	12,262,552	41,670,372	150,733,625	12,304,015	39,398,545
Refunds	185,198,883	15,070,613	62,982,312	167,055,533	15,219,716	56,375,967
Turnover tax for small businesses	22,032	82	4,317	22,878	289	5,995
Specific excise duties						
Beer	11,998,730	931,624	3,347,059	10,883,221	824,920	2,863,986
Sorghum beer and sorghum flour	4,000	415	1,220	3,474	341	1,276
Wine and other fermented beverages	3,120,361	264,853	875,106	2,898,150	213,148	774,965
Spirits	5,699,890	404,399	1,909,812	5,252,272	377,532	1,765,156
Cigarettes and cigarette tobacco	14,193,601	609,183	4,116,939	13,006,690	732,587	4,339,707
Pipe tobacco and cigars	637,548	24,758	169,679	566,385	41,749	185,645
Petroleum products	1,006,210	75,057	298,745	922,234	84,244	317,476
Revenue from neighbouring countries	1,339,671	111,135	357,934	1,487,356	221,492	240,276
Ad valorem excise duties	3,276,498	819,210	1,570,952	3,013,987	734,657	1,505,733
General fuel levy	64,495,096	5,399,057	19,789,469	55,607,288	4,672,338	18,289,634
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	69,378	325,619	941,226	68,039	303,486
Plastic bag levy	225,631	1,270	53,723	183,358	794	44,258
Electricity levy	8,567,773	733,272	2,850,883	8,471,774	726,297	2,853,217
Incandescent light bulb levy	57,850	6,035	12,303	51,801	5,875	13,477
CO ₂ tax - motor vehicle emissions	1,391,543	170,471	388,555	1,276,880	171,135	461,187
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	613	12,856	198,612	-	39
Taxes on international trade and transactions	54,536,001	3,840,001	13,433,984	47,010,087	3,589,248	11,640,443
Import duties						
Customs duties	49,459,378	3,496,970	12,099,555	42,320,555	3,274,701	10,597,862
Specific excise duties on imports	4,583,681	444,043	1,250,530	3,937,959	298,064	846,877
Other						
Miscellaneous customs and excise receipts	370,788	(101,125)	67,365	624,739	12,677	178,814
Diamond export duties	122,154	113	16,535	126,834	3,805	16,890
Other taxes	324	(1,423)	(1,127)	403	-	6
Stamp duties and fees	324	(1,423)	(1,127)	403	-	6
Unallocated tax revenue	-	82	246	(807)	(500)	(5,131)
Total tax revenue (gross)	1,174,787,771	71,457,195	328,372,215	1,069,982,543	66,455,097	309,323,259
Less: SACU payments	39,448,348	9,862,087	19,724,174	51,021,910	12,583,693	25,854,524
Total tax revenue (net of SACU payments)	1,135,339,423	61,595,108	308,648,041	1,018,960,633	53,871,404	283,468,735
Departmental revenue	26,656,775	1,528,482	17,474,213	54,983,263	15,885,768	21,230,175
Non- tax receipts	-	420	1,088	-	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,122	16,554	48,651	4,023	15,862
Administrative fees	2,211,381	16,055	88,971	540,221	36,288	92,457
Other sales	550,325	58,291	214,712	750,894	53,570	204,662
Selling of scrap or waste and other used current goods	12,536	(6,700)	5,577	60,991	9,765	9,478
Transfers received	511,262	139	91,013	408,377	94,223	94,625
Fines penalties and forfeits	1,123,044	35,204	179,873	969,783	196,360	274,326
Interest, dividends and rent on land						
Interest	3,036,499	134,587	1,182,631	4,455,564	117,948	1,327,915
Dividends	715,511	559,024	559,057	1,852,998	1,335,447	1,335,447
Rent on land	4,455,439	(2,242)	2,138,916	3,771,849	8,132	1,485,028
Of which:						
Mineral and petroleum royalties	4,430,000	(5,669)	2,126,405	3,743,388	5,669	1,476,718
Sales of capital assets	57,970	12,141	35,869	98,370	3,719	13,116
Financial transactions in assets and liabilities	13,916,226	717,440	12,959,952	42,025,565	14,026,293	16,377,259
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	12,597,734	12,597,734
National Revenue Fund receipts	12,165,000	642,326	11,817,278	14,377,522	1,390,331	2,718,137
Total national government revenue	1,161,996,198	63,123,590	326,122,254	1,073,943,897	69,757,172	304,698,911
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		63,123,590	326,122,254	1,073,943,897	69,757,172	304,698,911
Departmental revenue received but not yet paid to the National Revenue Fund		368,057	1,238,879	1,882,445	248,100	333,951
Revenue collected on behalf of the Provincial Authorities		0	2	102	3	11
Revenue collected on behalf of the Road Accident Fund (RAF)		2,765,446	10,702,702	32,027,286	2,939,911	10,345,424
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,383,634	5,542,279	16,751,065	1,391,962	5,270,472
Total net revenue		67,640,728	343,606,115	1,124,604,796	74,337,148	320,648,770
Cash balance National Revenue Fund	10)	(8,627)	121,668	3,724,096	(58,894)	3,861,499
Provincial revenue collected by SARS and transferred by National Treasury		(1)	(1)	(104)	(3)	(12)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,405,135)	(10,537,086)	(31,441,749)	(3,040,948)	(9,419,807)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,405,205)	(5,629,932)	(16,801,129)	(1,378,651)	(5,388,129)
Recovery of criminal assets added as part of cash revenue in table 4		2,943	36,441	64,432	4,567	40,042
Revenue collected according to table 4		63,824,703	327,597,205	1,080,150,342	69,863,219	309,742,364

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