

Table 1 Revenue

R thousand	2016/17							
	Budget estimate	April	May	June	July	August	September	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	59,556,965	55,824,424	303,389,134
Income tax on persons and individuals	441,040,413	33,319,424	31,586,765	32,130,508	28,200,879	38,718,673	33,487,973	197,444,222
Tax on corporate income								
Companies	198,292,812	1,156,224	1,274,845	48,926,111	1,298,659	18,976,261	20,525,281	92,157,382
Secondary tax on companies	-	31,330	41,799	13,181	50,206	92,758	27,309	256,582
Withholding tax on dividends	25,031,351	1,389,526	4,417,494	1,296,832	1,715,079	1,552,943	1,389,334	11,761,207
Withholding tax on Interest	218,194	34,457	41,399	29,340	41,209	31,305	30,073	207,784
Other								
Interest on overdue income tax	3,801,339	200,785	172,503	421,692	217,625	185,539	364,424	1,562,569
Small business tax amnesty	2,435	17	26	(209)	38	(513)	28	(613)
Taxes on payroll and workforce	17,639,595	1,137,819	984,881	1,234,908	1,263,473	1,270,544	1,246,968	7,138,594
Skills development levy	17,639,595	1,137,819	984,881	1,234,908	1,263,473	1,270,544	1,246,968	7,138,594
Taxes on property	15,454,750	1,227,552	1,323,451	1,268,808	1,277,147	1,179,763	1,278,642	7,555,361
Estate, inheritance and gift taxes								
Donations tax	117,737	9,610	10,231	74,527	7,469	9,398	8,561	119,796
Estate duty	2,032,520	95,055	138,945	77,975	102,695	102,891	118,563	636,123
Taxes on financial and capital transactions								
Securities transfer tax	5,220,929	488,010	414,304	392,391	504,069	395,905	455,111	2,649,791
Transfer duties	8,083,564	634,876	759,971	723,914	662,914	671,569	696,407	4,149,651
Taxes on goods and services	418,770,556	24,972,410	28,633,916	30,052,783	33,554,220	32,056,817	34,236,927	183,507,073
Value added tax	301,259,739	15,173,076	20,837,059	21,183,812	23,933,407	23,696,993	25,328,353	130,152,700
Domestic VAT	322,445,451	25,876,158	25,285,974	24,535,695	26,741,468	25,161,215	27,641,812	155,242,322
Import VAT	164,013,171	5,283,211	11,964,950	12,159,659	12,262,552	12,402,583	13,242,500	67,315,456
Refunds	185,198,883	15,986,293	16,413,865	15,511,541	15,070,613	13,866,806	15,555,960	92,405,078
Turnover tax for small businesses	22,032	126	207	3,903	82	5,754	411	10,482
Specific excise duties								
Beer	11,998,730	511,341	964,787	939,307	931,624	912,742	944,457	5,204,258
Sorghum beer and sorghum flour	4,000	360	139	306	415	289	355	1,864
Wine and other fermented beverages	3,120,361	194,344	202,187	213,722	264,853	15,668	230,066	1,120,841
Spirits	5,699,890	560,353	350,580	594,480	404,399	181,107	363,629	2,454,548
Cigarettes and cigarette tobacco	14,193,601	2,591,770	369,912	546,074	609,183	851,943	1,010,719	5,979,601
Pipe tobacco and cigars	637,548	97,300	24,608	23,012	24,758	41,582	46,811	258,072
Petroleum products	1,006,210	76,457	77,136	70,095	75,057	66,533	67,415	432,693
Revenue from neighbouring countries	1,339,671	14,521	-	232,278	111,135	42,099	-	400,034
Ad valorem excise duties	3,276,498	738,240	13,485	18	819,210	16,341	694	1,587,988
General fuel levy	64,495,096	4,107,943	4,951,534	5,330,935	5,399,057	5,288,765	5,296,768	30,375,002
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	75,348	85,373	486,341
Plastic bag levy	225,631	320	367	51,766	1,270	259	56,361	110,343
Electricity levy	8,567,773	703,312	688,018	726,280	733,272	757,141	729,403	4,337,427
Incandescent light bulb levy	57,850	1,589	1,610	3,069	6,035	8,561	8,176	29,040
CO ₂ tax - motor vehicle emissions	1,391,543	102,135	56,784	59,165	170,471	52,335	67,588	508,478
Tyre levy	351,000	-	-	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-	-	803
Other								
Universal Service Fund	192,307	533	11,695	15	613	43,357	347	56,560
Taxes on international trade and transactions	54,536,001	1,987,315	3,587,901	4,018,768	3,840,001	3,931,644	3,847,261	21,212,889
Import duties								
Customs duties	49,459,378	1,816,116	3,286,682	3,499,786	3,496,970	3,515,799	3,408,087	19,023,442
Specific excise duties on imports	4,583,681	115,654	258,829	432,004	444,043	368,526	425,841	2,044,897
Other								
Miscellaneous customs and excise receipts	370,788	42,770	40,024	85,696	(101,125)	46,081	(16,064)	97,382
Diamond export duties	122,154	12,775	2,365	1,282	113	1,238	29,396	47,169
Other taxes	324	6	288	2	(1,423)	405	482	(240)
Stamp duties and fees	324	6	288	2	(1,423)	405	482	(240)
Unallocated tax revenue	6)	76	217	(128)	82	54	1,342	1,643
Total tax revenue (gross)	1,174,787,771	65,456,939	72,065,485	119,392,596	71,457,195	97,996,193	96,436,046	522,804,454
Less: SACU payments	7)	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	97,996,193	96,436,046	503,080,280
Departmental revenue	*	26,656,775	10,391,215	1,938,892	3,615,624	1,528,482	1,352,702	19,862,533
Non- tax receipts		-	237	355	77	420	279	1,781
Sales of goods and services other than capital assets								
Sales by market establishments	66,582	4,018	4,129	4,285	4,122	4,026	4,341	24,920
Administrative fees	2,211,381	18,483	18,011	36,422	16,055	23,919	34,284	147,174
Other sales	550,325	45,683	54,264	56,473	58,291	237,306	54,187	506,204
Selling of scrap or waste and other used current goods	12,536	693	17,790	(6,206)	(6,700)	333	13,038	18,947
Transfers received	511,262	218	72	90,584	139	2,185	0	93,198
Fines penalties and forfeits	1,123,044	23,833	9,973	110,864	35,204	21,623	131,213	332,710
Interest, dividends and rent on land								
Interest	3,036,499	637,165	261,118	149,762	134,587	228,371	120,173	1,531,175
Dividends	715,511	-	-	32	559,024	-	-	559,057
Rent on land	4,455,439	30,009	6,464	2,104,685	(2,242)	66,309	124,954	2,330,180
Of which:								
Mineral and petroleum royalties	4,430,000	28,583	1,323	2,102,168	(5,669)	64,936	123,110	2,314,451
Sales of capital assets	57,970	10,745	7,241	5,742	12,141	41,296	7,506	84,670
Financial transactions in assets and liabilities	11)	13,916,226	9,620,130	1,559,476	1,062,905	717,440	545,509	14,232,517
Of which:								
Sale of Vodacom shares	-	-	-	-	-	-	-	-
National Revenue Fund receipts	8)	12,165,000	8,735,782	1,497,617	941,553	642,326	500,004	12,931,700
Total national government revenue	9)	1,161,996,198	65,986,067	74,004,376	123,008,221	63,123,590	99,348,895	522,942,812
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	99,348,895	97,471,663	522,942,812
Departmental revenue received but not yet paid to the National Revenue Fund		581,388	455,698	(166,265)	368,057	462,828	13,286	1,714,993
Revenue collected on behalf of the Provincial Authorities		1	0	1	0	0	1	2
Revenue collected on behalf of the Road Accident Fund (RAF)		2,697,696	2,834,424	2,405,135	2,765,446	2,937,466	2,860,772	16,500,940
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,296,691	1,332,957	1,528,998	1,383,634	1,569,961	1,427,574	8,539,814
Total net revenue		70,561,842	78,627,456	126,776,089	67,640,728	104,319,150	101,773,296	549,698,562
Cash balance National Revenue Fund	10)	196,281	(108,729)	42,743	(8,627)	(20,935)	87,332	188,065
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)	(2,765,446)	(2,937,466)	(16,239,998)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,357,310)	(1,407,536)	(1,459,881)	(1,405,205)	(1,561,531)	(1,431,190)	(8,622,653)
Recovery of criminal assets added as part of cash revenue in table 4		8,716	7,260	17,522	2,943	40,221	2,955	79,617
Revenue collected according to table 4		66,809,698	74,420,755	122,542,049	63,824,703	100,011,459	97,494,927	525,103,592

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
*) Audited outcome except for Departmental Revenue