

Table 1 Revenue

R thousand	2016/17			2015/16		
	Budget estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income, profits and capital gains	668,386,544	93,193,858	469,701,467	606,820,535	84,384,990	433,247,661
Income tax on persons and individuals	441,040,413	35,800,627	297,959,882	388,102,385	33,140,447	272,434,243
Tax on corporate income						
Companies	198,292,812	55,491,506	150,069,415	191,151,643	49,332,096	140,162,886
Secondary tax on companies	-	25,173	342,103	427,693	16,871	305,477
Withholding tax on dividends	25,031,351	1,532,923	18,822,433	23,506,540	1,506,820	17,847,379
Withholding tax on interest	218,194	31,892	317,782	218,540	18,144	155,123
Other						
Interest on overdue income tax	3,801,339	311,731	2,190,143	3,410,974	370,507	2,340,489
Small business tax amnesty	2,435	6	(291)	2,759	105	2,064
Taxes on payroll and workforce	17,639,595	1,428,574	11,007,312	15,220,158	1,374,606	11,135,764
Skills development levy	17,639,595	1,428,574	11,007,312	15,220,158	1,374,606	11,135,764
Taxes on property	15,454,750	1,096,841	11,715,677	15,044,069	858,867	10,873,571
Estate, inheritance and gift taxes						
Donations tax	117,737	8,446	173,092	134,818	13,939	88,273
Estate duty	2,032,520	217,342	1,083,098	1,982,208	80,548	1,453,020
Taxes on financial and capital transactions						
Securities transfer tax	5,220,929	474,516	4,393,469	5,530,736	385,339	3,843,520
Transfer duties	8,083,564	396,536	6,066,018	7,396,308	379,041	5,488,758
Taxes on goods and services	418,770,556	39,524,148	293,207,141	385,955,945	32,959,566	272,964,756
Value added tax	301,259,739	29,888,208	210,666,611	281,111,410	24,030,316	197,093,279
Domestic VAT	322,445,451	27,863,348	237,635,611	297,422,423	24,388,275	220,323,976
Import VAT	164,013,171	13,226,251	106,441,991	150,744,533	13,248,226	106,189,458
Refunds	185,198,883	11,201,391	133,410,991	167,055,546	13,606,186	129,420,155
Turnover tax for small businesses	22,032	170	10,847	22,878	22	13,310
Specific excise duties						
Beer	11,998,730	1,073,140	8,330,112	10,883,223	1,012,748	7,511,961
Sorghum beer and sorghum flour	1)	4,000	297	3,474	372	2,768
Wine and other fermented beverages	3,120,361	292,488	2,022,597	2,897,035	199,407	1,736,162
Spirits	5,699,890	603,777	3,819,725	5,310,332	439,024	3,497,501
Cigarettes and cigarette tobacco	14,193,601	757,612	8,455,702	13,006,690	929,997	9,095,749
Pipe tobacco and cigars	637,548	34,678	366,898	566,385	31,867	424,051
Petroleum products	2)	1,006,210	78,798	659,320	922,234	700,140
Revenue from neighbouring countries	3)	1,339,671	297,011	1,063,141	1,487,356	333,126
Ad valorem excise duties	3,276,498	475	2,523,386	3,014,051	70	2,299,832
General fuel levy	4)	64,495,096	5,571,821	46,776,156	55,607,301	41,319,804
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	931,075	85,147	735,657	941,226	78,620	690,421
Plastic bag levy	225,631	69,766	181,125	183,328	56,279	143,350
Electricity levy	8,567,773	693,631	6,437,867	8,471,774	688,956	6,403,047
Incandescent light bulb levy	57,850	7,789	49,594	51,801	5,014	35,203
CO ₂ tax - motor vehicle emissions	1,391,543	67,092	835,274	1,276,835	69,999	934,815
Tyre levy	351,000	-	-	-	-	-
International Oil Pollution Compensation Fund	-	-	803	-	-	-
Other						
Universal Service Fund	192,307	2,246	269,748	198,612	3,648	6,059
Taxes on international trade and transactions	54,536,001	3,687,459	33,124,752	46,942,318	4,051,320	32,225,838
Import duties						
Customs duties	49,459,378	3,130,609	29,241,500	42,312,102	3,502,603	29,005,776
Specific excise duties on imports	4,583,681	499,896	3,585,201	3,938,024	382,431	2,641,626
Other						
Miscellaneous customs and excise receipts	5)	370,788	56,954	224,019	565,358	493,720
Diamond export duties	122,154	-	74,033	126,834	18,165	84,716
Other taxes	324	(155)	(387)	403	455	415
Stamp duties and fees	324	(155)	(387)	403	455	415
Unallocated tax revenue	6)	-	3,290	(808)	1,168	(1,472)
Total tax revenue (gross)	1,174,787,771	138,934,015	818,764,357	1,069,982,618	123,630,973	760,446,533
Less: SACU payments	7)	39,448,348	-	51,021,910	-	38,438,217
Total tax revenue (net of SACU payments)	1,135,339,423	138,934,015	789,178,096	1,018,960,709	123,630,973	722,008,316
Departmental revenue	26,656,775	4,212,639	25,742,200	56,250,020	17,454,932	46,222,828
Non-tax receipts	-	188	3,182	2,986	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	66,582	4,263	37,838	47,849	3,982	36,385
Administrative fees	2,211,381	24,956	205,854	969,237	20,718	197,637
Other sales	550,325	48,419	677,370	780,157	51,685	493,734
Selling of scrap or waste and other used current goods	12,536	12,276	33,438	38,519	2,947	48,028
Transfers received	511,262	146	206,390	530,678	431	302,686
Fines penalties and forfeits	1,123,044	53,292	480,389	288,623	126,709	821,964
Interest, dividends and rent on land						
Interest	3,036,499	222,056	2,132,802	4,460,391	176,135	2,020,150
Dividends	715,511	422,992	1,237,720	1,852,998	183,237	1,802,998
Rent on land	4,455,439	3,294,495	5,611,138	3,771,850	1,741,972	3,370,454
Of which:						
Mineral and petroleum royalties	4,430,000	3,292,159	5,584,704	3,743,388	1,740,827	3,348,516
Sales of capital assets	57,970	20,975	120,524	121,341	8,039	65,835
Financial transactions in assets and liabilities	11)	13,916,226	108,580	14,995,556	43,385,391	15,139,078
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	12,869,765	25,467,499
National Revenue Fund receipts	8)	12,165,000	76,246	13,571,220	14,377,522	10,365,755
Total national government revenue	9)	1,161,996,198	143,146,653	814,920,297	1,075,210,729	768,231,145
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		143,146,653	814,920,297	1,075,210,729	141,085,905	768,231,145
Departmental revenue received but not yet paid to the National Revenue Fund		107,341	2,763,007	1,882,445	554,111	2,221,700
Revenue collected on behalf of the Provincial Authorities		-	46	102	23	99
Revenue collected on behalf of the Road Accident Fund (RAF)		3,011,266	25,309,903	32,027,309	2,978,376	23,986,958
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,618,508	13,042,033	16,751,065	1,501,373	12,319,859
Total net revenue		147,883,768	856,035,285	1,125,871,651	146,119,789	806,759,762
Cash balance National Revenue Fund	10)	(3,444)	83,109	3,724,096	16,655	3,846,521
Provincial revenue collected by SARS and transferred by National Treasury		(43)	(44)	(104)	(11)	(78)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,898,010)	(24,898,467)	(31,441,749)	(2,842,652)	(23,022,876)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(205,975)	(11,573,419)	(16,801,129)	(1,491,241)	(12,406,823)
Recovery of criminal assets added as part of cash revenue in table 4		785	83,812	64,432	2,331	51,325
Revenue collected according to table 4		144,777,081	819,730,276	1,081,417,197	141,804,871	775,227,834

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