

Table 1 Revenue

R thousand	2016/17			2015/16		
	Revised estimate	January	Year to date	*Audited outcome	January	Year to date
Taxes on income, profits and capital gains	659,152,291	39,958,446	509,659,913	606,820,535	37,443,885	470,691,545
Income tax on persons and individuals	428,500,000	37,286,803	335,246,685	388,102,385	34,508,278	306,942,522
Tax on corporate income						
Companies	200,780,000	1,582,407	151,651,822	191,151,643	1,031,069	141,193,955
Secondary tax on companies	-	25,459	367,562	427,693	29,801	335,278
Withholding tax on dividends	25,688,616	2,100,936	20,923,369	23,506,540	1,705,542	19,552,920
Withholding tax on Interest	379,901	48,872	366,655	218,540	15,890	171,013
Other						
Interest on overdue income tax	3,801,339	(1,085,677)	1,104,466	3,410,974	153,165	2,493,654
Small business tax amnesty	2,435	(356)	(646)	2,759	140	2,204
Taxes on payroll and workforce	15,462,170	1,461,578	12,468,890	15,220,158	1,402,961	12,538,725
Skills development levy	15,462,170	1,461,578	12,468,890	15,220,158	1,402,961	12,538,725
Taxes on property	15,622,593	1,227,375	12,943,052	15,044,069	1,155,677	12,029,248
Estate, inheritance and gift taxes						
Donations tax	147,737	7,809	180,901	134,818	7,602	95,875
Estate duty	1,932,520	149,562	1,232,660	1,982,208	120,757	1,573,778
Taxes on financial and capital transactions						
Securities transfer tax	5,320,929	394,389	4,787,858	5,530,736	479,774	4,323,294
Transfer duties	8,221,407	675,615	6,741,633	7,396,308	547,544	6,036,302
Taxes on goods and services	408,943,449	29,419,791	322,626,932	385,955,945	35,405,527	308,370,283
Value added tax	293,340,000	18,853,506	229,520,117	281,111,410	25,394,944	222,488,223
Domestic VAT	316,907,977	30,662,576	268,298,187	297,422,423	28,661,452	248,985,428
Import VAT	158,257,446	10,223,315	116,665,307	150,744,533	10,151,573	116,341,031
Refunds	181,825,423	22,032,385	155,443,376	167,055,546	13,418,081	142,838,235
Turnover tax for small businesses	22,032	377	11,225	22,878	228	13,538
Specific excise duties						
Beer	12,398,709	1,164,171	9,494,283	10,883,223	1,058,468	8,570,429
Sorghum beer and sorghum flour	1)	3,350	363	2,941	389	3,156
Wine and other fermented beverages	3,182,421	349,293	2,371,891	2,897,035	369,688	2,105,849
Spirits	5,697,722	592,035	4,411,761	5,310,332	562,222	4,059,723
Cigarettes and cigarette tobacco	12,334,504	1,233,012	9,688,714	13,006,690	1,573,715	10,669,465
Pipe tobacco and cigars	574,436	72,303	439,201	566,385	70,718	494,768
Petroleum products	2)	882,196	74,385	733,705	922,234	779,046
Revenue from neighbouring countries	3)	1,673,421	54,326	1,117,466	(161,466)	895,840
Ad valorem excise duties	3,186,498	861,437	3,384,823	3,014,051	707,021	3,006,853
General fuel levy	4)	64,160,720	5,178,618	51,954,773	55,607,301	46,123,208
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	991,075	102,743	838,400	941,226	93,560	783,981
Plastic bag levy	225,631	423	181,548	183,328	600	143,951
Electricity levy	8,577,904	680,347	7,118,214	8,471,774	684,756	7,087,802
Incandescent light bulb levy	57,850	7,289	56,883	51,801	2,720	37,923
CO ₂ tax - motor vehicle emissions	1,391,543	195,161	1,030,435	1,276,835	165,653	1,100,468
Tyre levy	50,000	-	-	-	-	-
International Oil Pollution Compensation Fund	1,130	-	803	-	-	-
Other						
Universal Service Fund	192,307	1	269,749	198,612	-	6,059
Taxes on international trade and transactions	52,845,088	3,512,626	36,637,378	46,942,318	3,849,617	36,075,455
Import duties						
Customs duties	47,115,925	2,931,419	32,172,919	42,312,102	3,509,637	32,515,413
Specific excise duties on imports	4,793,110	529,483	4,114,683	3,938,024	359,352	3,000,978
Other						
Miscellaneous customs and excise receipts	5)	813,899	47,133	271,152	(20,883)	472,837
Diamond export duties	122,154	4,590	78,624	126,834	1,512	86,228
Other taxes	324	265	(122)	403	-	415
Stamp duties and fees	324	265	(122)	403	-	415
Unallocated tax revenue	6)	-	(3,734)	(808)	(209)	(1,681)
Total tax revenue (gross)	1,152,025,915	75,576,347	894,340,704	1,069,982,618	79,257,458	839,703,991
Less: SACU payments	7)	39,448,348	9,862,087	51,021,910	12,583,693	51,021,910
Total tax revenue (net of SACU payments)	1,112,577,567	65,714,260	854,892,356	1,018,960,709	66,673,765	788,682,081
Departmental revenue	31,123,483	1,706,118	27,448,319	56,250,020	1,795,394	48,018,223
Non-tax receipts	4,000	374	3,556	2,986	-	-
Sales of goods and services other than capital assets						
Sales by market establishments	57,528	3,921	41,759	47,849	4,058	40,443
Administrative fees	1,232,705	13,147	219,001	969,237	19,697	217,334
Other sales	794,724	267,718	945,088	780,157	46,073	539,808
Selling of scrap or waste and other used current goods	29,642	8,913	42,352	38,519	7,021	55,050
Transfers received	235,398	97,025	303,416	530,678	110,395	413,081
Fines penalties and forfeits	1,217,764	23,265	503,654	288,623	73,820	895,783
Interest, dividends and rent on land						
Interest	3,993,330	165,767	2,298,568	4,460,391	120,318	2,140,468
Dividends	1,010,272	-	1,237,720	1,852,998	-	1,802,998
Rent on land	4,900,776	12,502	5,623,639	3,771,850	14,136	3,384,590
Of which:						
Mineral and petroleum royalties	4,877,635	11,304	5,596,008	3,743,388	12,225	3,360,741
Sales of capital assets	171,304	6,715	127,238	121,341	5,703	71,538
Financial transactions in assets and liabilities	11)	17,476,040	1,106,772	16,102,327	43,385,391	1,394,172
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	25,467,499
National Revenue Fund receipts	8)	14,665,000	122,990	13,694,210	14,377,522	11,727,810
Total national government revenue	9)	1,143,701,050	67,420,378	882,340,675	1,075,210,729	836,700,304
Reconciliation to total net revenue and revenue collected on table 4						
Total national government revenue		67,420,378	882,340,675	1,075,210,729	68,469,159	836,700,304
Departmental revenue received but not yet paid to the National Revenue Fund	-	(1,148,539)	1,614,467	1,882,445	(30,491)	2,191,209
Revenue collected on behalf of the Provincial Authorities	-	2	48	102	2	100
Revenue collected on behalf of the Road Accident Fund (RAF)	35,198,792	2,769,767	28,079,670	32,027,309	2,782,712	26,769,670
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	16,682,291	1,510,059	14,552,091	16,751,065	1,451,807	13,771,666
Total net revenue		70,551,665	926,586,950	1,125,871,651	72,673,189	879,432,951
Cash balance National Revenue Fund	10)	12,105	95,214	3,724,096	(4,885)	3,841,636
Provincial revenue collected by SARS and transferred by National Treasury	-	-	(44)	(104)	(23)	(101)
Direct transfer from National Revenue Fund to the Road Accident Fund	(3,011,266)	(27,909,733)	(31,441,749)	(31,441,749)	(2,978,376)	(26,001,252)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(1,618,491)	(13,191,910)	(16,801,129)	(16,801,129)	(1,461,352)	(13,868,175)
Recovery of criminal assets added as part of cash revenue in table 4	1,135	84,947	84,947	64,432	866	52,191
Revenue collected according to table 4		65,935,148	885,665,424	1,081,417,197	68,229,419	843,457,253

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 Home Affairs