

Table 1 Revenue

| R thousand | 2016/17 | | | | | | | | | | | | | | Year to date |
|--|----------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|----------------------|--------------|
| | Revised estimate | April | May | June | July | August | September | October | November | December | January | February | March | | |
| Taxes on income, profits and capital gains | 660,585,617 | 36,131,762 | 37,534,831 | 82,817,455 | 31,523,696 | 59,556,965 | 55,824,424 | 37,370,521 | 35,747,955 | 93,193,858 | 39,958,446 | 76,989,277 | 77,877,256 | 664,526,446 | |
| Income tax on persons and individuals | 425,810,000 | 33,319,424 | 31,586,765 | 32,130,508 | 28,200,879 | 38,718,673 | 33,487,973 | 32,792,480 | 31,922,553 | 35,800,627 | 37,286,803 | 45,733,739 | 43,564,817 | 424,545,241 | |
| Tax on corporate income | | | | | | | | | | | | | | | |
| Companies | 205,090,000 | 1,156,224 | 1,274,845 | 48,926,111 | 1,298,659 | 18,976,261 | 20,525,281 | 1,422,587 | 997,940 | 55,491,506 | 1,582,407 | 26,924,362 | 25,855,579 | 204,431,763 | |
| Secondary tax on companies | - | 31,330 | 41,799 | 13,181 | 50,206 | 92,758 | 27,309 | 27,121 | 33,226 | 25,173 | 25,459 | 29,424 | 25,885 | 422,871 | |
| Withholding tax on dividends | 25,710,000 | 1,389,526 | 4,417,494 | 1,296,832 | 1,715,079 | 1,552,943 | 1,389,334 | 2,989,425 | 2,538,878 | 1,532,923 | 2,100,936 | 2,820,673 | 6,962,979 | 30,707,020 | |
| Withholding tax on interest | 450,000 | 34,457 | 41,399 | 29,340 | 41,209 | 31,305 | 30,073 | 54,827 | 23,279 | 31,892 | 48,872 | 32,038 | 47,077 | 445,770 | |
| Other | | | | | | | | | | | | | | | |
| Interest on overdue income tax | 3,522,346 | 200,785 | 172,503 | 421,692 | 217,625 | 185,539 | 364,424 | 83,678 | 232,165 | 311,731 | (1,085,677) | 1,449,032 | 1,420,857 | 3,974,356 | |
| Small business tax amnesty | 3,272 | 17 | 26 | (209) | 38 | (513) | 28 | 403 | (86) | 6 | (356) | 9 | 62 | (575) | |
| Taxes on payroll and workforce | 15,462,170 | 1,137,819 | 984,881 | 1,234,908 | 1,263,473 | 1,270,544 | 1,246,868 | 1,116,219 | 1,323,925 | 1,428,574 | 1,461,578 | 1,273,160 | 1,572,711 | 15,314,761 | |
| Skills development levy | 15,462,170 | 1,137,819 | 984,881 | 1,234,908 | 1,263,473 | 1,270,544 | 1,246,868 | 1,116,219 | 1,323,925 | 1,428,574 | 1,461,578 | 1,273,160 | 1,572,711 | 15,314,761 | |
| Taxes on property | 16,042,632 | 1,227,552 | 1,323,451 | 1,268,808 | 1,277,147 | 1,179,763 | 1,278,642 | 1,328,177 | 1,735,298 | 1,096,841 | 1,227,375 | 1,247,100 | 1,471,094 | 15,661,246 | |
| Estate, inheritance and gift taxes | | | | | | | | | | | | | | | |
| Donations tax | 177,961 | 9,610 | 10,231 | 74,527 | 7,469 | 9,398 | 8,561 | 6,847 | 38,002 | 8,446 | 7,809 | 17,940 | 81,423 | 280,264 | |
| Estate duty | 2,009,617 | 95,055 | 138,945 | 77,975 | 102,695 | 102,891 | 118,563 | 83,046 | 146,586 | 217,342 | 149,562 | 201,219 | 185,613 | 1,619,492 | |
| Taxes on financial and capital transactions | | | | | | | | | | | | | | | |
| Securities transfer tax | 5,605,054 | 488,010 | 414,304 | 392,391 | 504,069 | 395,905 | 455,111 | 538,360 | 730,801 | 474,516 | 394,389 | 370,571 | 394,803 | 5,553,233 | |
| Transfer duties | 8,250,000 | 634,876 | 759,971 | 723,914 | 662,914 | 671,569 | 696,407 | 699,924 | 819,908 | 396,536 | 675,615 | 657,370 | 809,255 | 8,208,257 | |
| Taxes on goods and services | 403,908,772 | 24,972,410 | 28,633,916 | 30,052,783 | 33,554,220 | 32,056,817 | 34,236,927 | 36,864,846 | 33,311,073 | 39,524,148 | 29,419,791 | 34,974,922 | 44,862,096 | 402,463,950 | |
| Value added tax | 290,000,000 | 15,173,076 | 20,837,059 | 21,183,812 | 23,933,407 | 23,696,993 | 25,328,353 | 26,854,854 | 23,770,849 | 29,888,208 | 18,853,506 | 25,157,506 | 34,489,100 | 289,166,722 | |
| Domestic VAT | 319,739,758 | 25,876,158 | 25,285,974 | 24,535,695 | 26,741,468 | 25,161,215 | 27,641,812 | 27,440,327 | 27,089,614 | 27,863,348 | 30,662,576 | 25,811,154 | 27,366,159 | 321,475,499 | |
| Import VAT | 150,497,626 | 5,283,211 | 11,964,950 | 12,159,659 | 12,262,552 | 12,402,583 | 13,242,500 | 12,340,951 | 13,559,333 | 13,226,251 | 10,223,315 | 12,839,345 | 19,760,833 | 149,265,484 | |
| Refunds | 180,237,384 | 15,986,293 | 16,413,865 | 15,511,541 | 15,070,613 | 13,866,806 | 15,555,960 | 12,926,424 | 16,878,099 | 11,201,391 | 22,032,385 | 13,492,993 | 12,637,892 | 181,574,261 | |
| Turnover tax for small businesses | 23,274 | 126 | 207 | 3,903 | 82 | 5,754 | 411 | 27 | 168 | 170 | 377 | 11,236 | 878 | 23,339 | |
| Specific excise duties | | | | | | | | | | | | | | | |
| Beer | 11,156,667 | 511,341 | 964,787 | 939,307 | 931,624 | 912,742 | 944,457 | 1,007,614 | 1,045,100 | 1,073,140 | 1,164,171 | 1,067,491 | 1,151,566 | 11,713,340 | |
| Sorghum beer and sorghum flour | 3,918 | 360 | 139 | 306 | 415 | 289 | 355 | 175 | 241 | 297 | 363 | 274 | 911 | 4,126 | |
| Wine and other fermented beverages | 2,775,870 | 194,344 | 202,187 | 213,722 | 264,853 | 15,668 | 230,666 | 272,188 | 337,080 | 292,488 | 349,293 | 508,844 | 282,677 | 3,163,411 | |
| Spirits | 5,284,096 | 560,353 | 350,580 | 594,480 | 404,399 | 181,107 | 363,629 | 291,740 | 469,660 | 603,777 | 592,035 | 778,377 | 663,797 | 5,853,935 | |
| Cigarettes and cigarette tobacco | 13,575,886 | 2,591,770 | 369,912 | 546,943 | 609,183 | 851,943 | 1,010,719 | 747,973 | 970,516 | 757,612 | 1,233,012 | 1,206,004 | 1,225,750 | 12,120,468 | |
| Pipe tobacco and cigars | 585,061 | 97,300 | 24,108 | 23,012 | 24,758 | 41,582 | 46,811 | 35,043 | 39,104 | 34,678 | 72,303 | 65,605 | 13,912 | 518,718 | |
| Petroleum products | 972,038 | 76,457 | 77,636 | 70,095 | 75,057 | 66,533 | 67,415 | 74,322 | 73,507 | 78,798 | 74,385 | 71,438 | 65,941 | 871,084 | |
| Revenue from neighbouring countries | 1,346,463 | 14,521 | - | 232,278 | 111,135 | 42,099 | - | 324,113 | 41,983 | 297,011 | 54,326 | 55,082 | 356,197 | 1,528,745 | |
| Ad valorem excise duties | 3,385,071 | 738,240 | 13,485 | 18 | 819,210 | 16,341 | 694 | 931,879 | 3,045 | 475 | 861,437 | 2,261 | 9,080 | 3,396,164 | |
| General fuel levy | 62,970,000 | 4,107,943 | 4,951,534 | 5,330,935 | 5,399,057 | 5,288,765 | 5,296,768 | 5,350,329 | 5,479,003 | 5,571,821 | 5,178,618 | 5,185,810 | 5,638,251 | 62,778,834 | |
| Taxes on use of goods and on permission to use goods or perform activities | | | | | | | | | | | | | | | |
| Air departure tax | 1,079,696 | 98,690 | 83,004 | 74,547 | 69,378 | 75,348 | 85,373 | 81,664 | 82,505 | 85,147 | 102,743 | 85,664 | 79,841 | 1,003,904 | |
| Plastic bag levy | 208,866 | 320 | 367 | 51,766 | 1,270 | 259 | 56,361 | 353 | 663 | 69,766 | 423 | 1,043 | 49,284 | 231,875 | |
| Electricity levy | 8,530,000 | 703,312 | 688,018 | 726,280 | 733,272 | 757,141 | 729,403 | 692,050 | 714,759 | 693,631 | 680,347 | 693,378 | 646,076 | 8,457,668 | |
| Incandescent light bulb levy | 85,166 | 1,589 | 1,610 | 3,069 | 6,035 | 8,166 | 8,176 | 4,397 | 8,368 | 7,789 | 7,289 | 5,168 | 8,156 | 70,206 | |
| CO ₂ tax - motor vehicle emissions | 1,623,922 | 102,135 | 56,784 | 59,165 | 170,471 | 52,335 | 67,588 | 196,125 | 63,580 | 67,092 | 195,161 | 62,222 | 115,863 | 1,208,521 | |
| Tyre levy | 83,000 | - | - | - | - | - | - | - | - | - | - | 14,966 | 62,276 | 77,242 | |
| International Oil Pollution Compensation Fund | 1,130 | - | 803 | - | - | - | - | - | - | - | - | - | 803 | - | |
| Other | | | | | | | | | | | | | | | |
| Universal Service Fund | 218,648 | 533 | 11,695 | 15 | 613 | 43,357 | 347 | - | 210,942 | 2,246 | 1 | 2,553 | 2,540 | 274,842 | |
| Taxes on international trade and transactions | 48,383,516 | 1,987,315 | 3,587,901 | 4,018,768 | 3,840,001 | 3,931,644 | 3,847,261 | 4,134,099 | 4,090,304 | 3,687,459 | 3,512,626 | 3,912,218 | 5,552,902 | 46,102,497 | |
| Import duties | | | | | | | | | | | | | | | |
| Customs duties | 42,113,933 | 1,816,116 | 3,286,682 | 3,499,786 | 3,496,970 | 3,515,799 | 3,408,087 | 3,532,413 | 3,555,036 | 3,130,609 | 2,931,419 | 3,378,610 | 4,820,126 | 40,371,656 | |
| Specific excise duties on imports | 5,386,067 | 115,654 | 258,829 | 432,004 | 444,043 | 368,526 | 425,841 | 546,305 | 494,102 | 499,896 | 529,483 | 483,320 | 609,424 | 5,207,427 | |
| Other | | | | | | | | | | | | | | | |
| Miscellaneous customs and excise receipts | 741,218 | 42,770 | 40,024 | 85,696 | (101,125) | 46,081 | (16,064) | 30,934 | 38,749 | 56,954 | 47,133 | 49,997 | 84,766 | 405,915 | |
| Diamond export duties | 142,297 | 12,775 | 2,365 | 1,282 | 113 | 1,238 | 29,396 | 24,448 | 2,416 | 4,590 | 290 | 38,586 | 117,500 | 38,586 | |
| Other taxes | (537) | 6 | 288 | 2 | (1,423) | 405 | 482 | 8 | 0 | (155) | 265 | - | (3) | (125) | |
| Stamp duties and fees | (537) | 6 | 288 | 2 | (1,423) | 405 | 482 | 8 | 0 | (155) | 265 | - | (3) | (125) | |
| Unallocated tax revenue | 76 | 217 | (128) | 82 | 54 | 1,342 | 6,204 | (2,740) | 3,290 | (3,734) | (10,999) | 18,550 | 12,213 | 12,213 | |
| Total tax revenue (gross) | 1,144,382,170 | 65,456,939 | 72,065,485 | 119,392,596 | 71,457,195 | 97,996,193 | 96,436,046 | 80,820,075 | 76,205,814 | 138,934,015 | 75,576,347 | 118,385,678 | 131,354,606 | 1,144,080,988 | |
| Less: SACU payments | 39,448,348 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 9,862,087 | 39,448,348 | |
| Total tax revenue (net of SACU payments) | 1,104,933,822 | 55,594,852 | 62,203,398 | 109,530,509 | 61,595,108 | 88,134,106 | 86,573,959 | 70,957,988 | 66,343,727 | 129,071,928 | 65,714,260 | 108,523,591 | 121,492,519 | 1,104,632,640 | |
| Departmental revenue | 31,957,047 | 10,391,215 | 1,938,892 | 3,615,624 | 1,528,482 | 1,352,702 | 1,035,618 | 1,005,283 | 661,747 | 4,212,639 | 1,706,118 | 1,203,767 | 2,221,845 | 30,873,931 | |
| Non-tax receipts | 900 | 237 | 355 | 77 | 420 | 279 | 414 | 262 | 952 | 188 | 374 | 483 | 806 | 4,845 | |
| Sales of goods and services other than capital assets | | | | | | | | | | | | | | | |
| Sales by market establishments | 56,456 | 4,018 | 4,129 | 4,285 | 4,122 | 4,026 | 4,341 | 4,252 | 4,403 | 4,263 | 3,921 | 4,415 | 4,328 | 50,503 | |
| Administrative fees | 1,311,732 | 18,483 | 18,011 | 36,422 | 16,055 | 23,919 | 34,284 | 17,739 | 15,985 | 24,956 | 13,147 | 15,601 | 27,9 | | |