

Table 1 Revenue

R thousand	2017/18			
	Budget estimate	April	May	Year to date
Taxes on income and profits	739,152,580	39,721,563	39,182,918	78,904,482
Tax on Persons and Individuals 1)	482,085,864	35,251,368	34,616,343	69,867,711
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	1,540,579
Employees tax	462,863,879	35,558,122	35,214,017	70,772,138
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(1,146,875)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(26,926)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(1,271,206)
Tax on corporate income				
Companies	218,691,794	1,300,576	1,039,298	2,339,873
Secondary tax on companies	-	23,126	24,947	48,073
Withholding tax on dividends	34,236,915	2,865,661	3,227,813	6,093,474
Withholding tax on Interest	479,844	57,049	27,774	84,823
Other				
Interest on overdue income tax	3,654,675	223,606	246,649	470,255
Small business tax amnesty	3,488	178	95	273
Taxes on payroll and workforce	16,641,456	999,482	1,263,217	2,262,699
Skills development levy	16,641,456	999,482	1,263,217	2,262,699
Taxes on property	16,508,742	1,274,091	1,284,085	2,558,176
Estate, inheritance and gift taxes				
Donations tax	189,699	36,914	43,890	80,805
Estate duty	2,121,479	156,806	129,656	286,462
Taxes on financial and capital transactions				
Securities transfer tax	5,774,756	488,902	366,741	855,643
Transfer duties	8,422,808	591,469	743,797	1,335,266
Taxes on goods and services	439,538,710	30,953,203	29,132,905	60,086,108
Value added tax (VAT)	312,750,481	20,106,000	20,484,870	40,590,870
Domestic VAT	344,823,321	27,501,680	27,526,395	55,028,075
Import VAT	162,304,155	3,945,206	11,715,827	15,661,034
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(30,098,239)
Turnover tax for small businesses	24,809	165	232	397
Specific excise duties				
Beer	12,731,060	537,426	1,125,744	1,663,169
Sorghum beer and sorghum flour	4,164	130	194	324
Wine and other fermented beverages	3,026,527	265,326	259,770	525,096
Spirits	5,942,178	662,815	476,140	1,138,955
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	2,498,373
Pipe tobacco and cigars	664,319	85,121	11,265	96,385
Petroleum products 2)	1,032,882	67,980	72,261	140,242
Revenue from neighbouring countries 3)	1,430,744	1,699	-	1,699
Ad valorem excise duties	3,639,601	870,215	1,568	871,783
General fuel levy	70,901,795	5,003,049	5,623,786	10,626,835
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1,150,911	92,411	93,594	186,005
Plastic bag levy	222,642	414	484	898
Electricity levy	8,641,675	711,886	684,161	1,396,048
Incandescent light bulb levy	90,783	2,429	4,794	7,223
CO ₂ tax - motor vehicle emissions	1,661,033	150,253	68,693	218,946
Tyre levy	350,000	53,687	46,804	100,491
International Oil Pollution Compensation Fund	1,145	-	3,019	3,019
Other				
Universal Service Fund	233,070	-	19,351	19,351
Taxes on international trade and transactions	53,647,268	1,547,806	3,869,873	5,417,679
Import duties				
Customs duties	46,827,676	1,425,719	3,413,443	4,839,163
Specific excise duties on imports	5,779,833	46,269	385,326	431,595
Other				
Miscellaneous customs and excise receipts 4)	893,076	64,650	70,886	135,536
Diamond export duties	146,683	11,168	218	11,385
Other taxes	(572)	11	-	11
Stamp duties and fees	(572)	11	-	11
Unallocated tax revenue 4)	-	606	104	710
Total tax revenue (gross)	1,265,488,182	74,496,763	74,733,103	149,229,865
Less: SACU payments 5)	(55,950,873)	(13,998,218)	-	(13,998,218)
Total tax revenue (net of SACU payments)	1,209,537,309	60,498,545	74,733,103	135,231,647
Departmental revenue	32,879,960	3,288,612	2,010,289	5,298,902
Non-tax receipts	5,200	61	578	639
Sales of goods and services other than capital assets				
Sales by market establishments	56,015	4,061	4,088	8,149
Administrative fees	1,287,097	17,401	22,013	39,414
Other sales	739,097	35,805	42,154	77,959
Selling of scrap or waste and other used current goods	20,342	342	202	544
Transfers received	541,236	-	122	122
Fines penalties and forfeits	1,174,662	14,412	20,099	34,511
Interest, dividends and rent on land				
Interest	3,887,779	1,453,299	220,355	1,673,654
Dividends	966,731	20,000	-	20,000
Rent on land	6,835,335	2,937	9,480	12,417
Of which:				
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	(1,785)
Sales of capital assets	83,742	2,572	1,182	3,754
Financial transactions in assets and liabilities	17,282,724	1,737,723	1,690,016	3,427,739
National Revenue Fund Receipts 6)	14,578,000	1,712,948	1,667,619	3,380,567
Total national government revenue 7)	1,242,417,269	63,787,157	76,743,392	140,530,549
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1,242,417,269	63,787,157	76,743,392	140,530,549
Departmental revenue received but not yet paid to the National Revenue Fund		81,613	(115,007)	(33,394)
Revenue collected on behalf of the Provincial Authorities		2	1	3
Revenue collected on behalf of the Road Accident Fund		2,357,515	2,958,350	5,315,865
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	1,616,132	2,702,844
Total net revenue		67,312,999	81,202,868	148,515,867
Cash balance National Revenue Fund		159,141	(148,150)	10,991
Provincial revenue collected by SARS and transferred by National Treasury		-	-	-
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,685,410)	(2,357,514)	(5,042,924)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,718,671)	(1,086,712)	(2,805,383)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	1,514	5,024
Revenue collected according to Table 4		63,071,569	77,612,006	140,683,575

1) Breakdown on Employee Tax Incentive Claims

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the Botswana, Lesotho, Namibia and Swaziland

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types

5) Payments in terms of Customs Union agreements

6) For more detail see Table 5

7) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database