

Table 1 Revenue

R thousand	2017/18				
	Budget estimate	April	May	June	Year to date
Taxes on income and profits	739,152,580	39,721,563	39,182,918	87,298,008	166,202,490
Tax on Persons and Individuals 1)	482,085,864	35,251,368	34,616,343	34,233,861	104,101,572
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	891,458	2,432,037
Employees tax	462,863,879	35,558,122	35,214,017	34,424,704	105,196,842
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(488,091)	(1,634,966)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(9,841)	(36,767)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(584,368)	(1,855,574)
Tax on corporate income					
Companies	218,691,794	1,300,576	1,039,298	51,438,910	53,778,783
Secondary tax on companies	-	23,126	24,947	6,154	54,227
Withholding tax on dividends	34,236,915	2,865,661	3,227,813	1,080,584	7,174,058
Withholding tax on Interest	479,844	57,049	27,774	73,924	158,746
Other					
Interest on overdue income tax	3,654,675	223,606	246,649	464,550	934,805
Small business tax amnesty	3,488	178	95	25	298
Taxes on payroll and workforce	16,641,456	999,482	1,263,217	1,433,737	3,696,436
Skills development levy	16,641,456	999,482	1,263,217	1,433,737	3,696,436
Taxes on property	16,508,742	1,274,091	1,284,085	1,698,676	4,256,852
Estate, inheritance and gift taxes					
Donations tax	189,699	36,914	43,890	13,203	94,007
Estate duty	2,121,479	156,806	129,656	561,674	848,136
Taxes on financial and capital transactions					
Securities transfer tax	5,774,756	488,902	366,741	373,851	1,229,494
Transfer duties	8,422,808	591,469	743,797	749,948	2,085,215
Taxes on goods and services	439,538,710	30,953,203	29,132,905	31,659,516	91,745,624
Value added tax (VAT)	312,750,481	20,106,000	20,484,870	22,631,723	63,222,593
Domestic VAT	344,823,321	27,501,680	27,526,395	25,619,426	80,647,502
Import VAT	162,304,155	3,945,206	11,715,827	13,005,673	28,666,707
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(15,993,376)	(46,091,615)
Turnover tax for small businesses	24,809	165	232	5,814	6,211
Specific excise duties					
Beer	12,731,060	537,426	1,125,744	990,508	2,653,678
Sorghum beer and sorghum flour	4,164	130	194	196	520
Wine and other fermented beverages	3,026,527	265,326	259,770	277,832	802,928
Spirits	5,942,178	662,815	476,140	661,741	1,800,696
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	312,692	2,811,065
Pipe tobacco and cigars	664,319	85,121	11,265	13,558	109,944
Petroleum products 2)	1,032,882	67,980	72,261	66,740	206,982
Revenue from neighbouring countries 3)	1,430,744	1,699	-	-	1,699
Ad valorem excise duties	3,639,601	870,215	1,568	1,128	872,911
General fuel levy	70,901,795	5,003,049	5,623,786	5,685,117	16,311,952
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	1,150,911	92,411	93,594	80,260	266,265
Plastic bag levy	222,642	414	484	58,693	59,591
Electricity levy	8,641,675	711,886	684,161	752,107	2,148,155
Incandescent light bulb levy	90,783	2,429	4,794	5,084	12,306
CO ₂ tax - motor vehicle emissions	1,661,033	150,253	68,693	68,161	287,107
Tyre levy	350,000	53,687	46,804	48,067	148,558
International Oil Pollution Compensation Fund	1,145	-	3,019	-	3,019
Other					
Universal Service Fund	233,070	-	19,351	94	19,444
Taxes on international trade and transactions	53,647,268	1,547,806	3,869,873	3,890,931	9,308,611
Import duties					
Customs duties	46,827,676	1,425,719	3,413,443	3,256,510	8,095,672
Specific excise duties on imports	5,779,833	46,269	385,326	446,150	877,745
Other					
Miscellaneous customs and excise receipts 4)	893,076	64,650	70,886	188,272	323,808
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	204,764	205,474
Total tax revenue (gross)	1,265,488,182	74,496,763	74,733,103	126,185,632	275,415,498
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	126,185,632	261,417,280
Departmental revenue	32,879,960	3,288,612	2,010,289	5,072,320	10,371,221
Non-tax receipts	5,200	61	578	148	787
Sales of goods and services other than capital assets					
Sales by market establishments	56,015	4,061	4,088	4,023	12,172
Administrative fees	1,287,097	17,401	22,013	41,103	80,517
Other sales	739,097	35,805	42,154	39,251	117,210
Selling of scrap or waste and other used current goods	20,342	342	202	170	714
Transfers received	541,236	-	122	690	812
Fines penalties and forfeits	1,174,662	14,412	20,099	23,673	58,183
Interest, dividends and rent on land					
Interest	3,887,779	1,453,299	220,355	169,011	1,842,666
Dividends	966,731	20,000	-	33	20,033
Rent on land	6,835,335	2,937	9,480	3,215,916	3,228,332
Of which:					
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	3,213,915	3,212,130
Sales of capital assets	83,742	2,572	1,182	509	4,263
Financial transactions in assets and liabilities	17,282,724	1,737,723	1,690,016	1,577,793	5,005,533
National Revenue Fund Receipts 6)	14,578,000	1,712,948	1,667,619	1,470,498	4,851,065
Total national government revenue 7)	1,242,417,269	63,787,157	76,743,392	131,257,952	271,788,501
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	131,257,952	271,788,501
Departmental revenue received but not yet paid to the National Revenue Fund		81,613	(115,007)	273,397	240,003
Revenue collected on behalf of the Provincial Authorities		2	1	1	4
Revenue collected on behalf of the Road Accident Fund		2,357,515	2,958,350	3,023,938	8,339,803
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	1,616,132	1,552,605	4,255,449
Total net revenue		67,312,999	81,202,868	136,107,893	284,623,760
Cash balance National Revenue Fund		159,141	(148,150)	(2,419)	8,572
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(3)	(3)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,685,410)	(2,357,514)	(2,958,350)	(8,001,274)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,718,671)	(1,086,712)	(1,616,132)	(4,421,515)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	1,514	4,392	9,416
Revenue collected according to Table 4		63,071,569	77,612,006	131,535,381	272,218,956

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