

Table 1 Revenue

R thousand	2017/18			2016/17		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income and profits	739,152,580	34,784,516	200,987,006	664,526,446	31,523,696	188,007,744
Tax on Persons and Individuals	482,085,864	31,542,857	135,644,429	424,545,241	28,202,468	125,248,007
Provisional tax, assessment payments and penalties	47,497,886	1,021,695	3,453,732	41,359,398	726,556	3,073,007
Employees tax	462,863,879	35,694,296	140,891,138	410,806,889	32,680,887	130,456,943
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(36,464)	(1,671,430)	(4,595,099)	(280,376)	(1,120,665)
ETI credit - Refunds	(71,085)	(26,368)	(63,135)	(61,110)	(2,592)	(12,727)
PIT Refunds	(22,581,079)	(5,110,303)	(6,965,877)	(22,964,837)	(4,922,009)	(7,148,551)
Tax on corporate income						
Companies	218,691,794	1,277,736	55,056,519	204,431,763	1,329,887	52,771,622
Secondary tax on companies	-	3,445	57,672	422,871	50,206	136,516
Withholding tax on dividends	34,236,915	1,751,723	8,925,781	30,707,020	1,715,079	8,818,930
Withholding tax on Interest	479,844	38,699	197,445	445,770	41,209	146,406
Other						
Interest on overdue income tax	3,654,675	169,641	1,104,446	3,974,356	184,808	886,391
Small business tax amnesty	3,488	415	713	(575)	38	(128)
Taxes on payroll and workforce	16,641,456	966,770	4,663,205	15,314,761	1,263,473	4,621,082
Skills development levy	16,641,456	966,770	4,663,205	15,314,761	1,263,473	4,621,082
Taxes on property	16,508,742	1,280,695	5,537,547	15,661,246	1,277,147	5,096,957
Estate, inheritance and gift taxes						
Donations tax	189,699	26,123	120,130	280,264	7,469	101,837
Estate duty	2,121,479	182,291	1,030,428	1,619,492	102,695	414,670
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	468,321	1,697,815	5,553,233	504,069	1,798,775
Transfer duties	8,422,808	603,959	2,689,174	8,208,257	662,914	2,781,674
Taxes on goods and services	439,538,710	34,595,134	126,340,758	402,463,950	33,554,220	117,213,329
Value added tax (VAT)	312,750,481	23,971,408	87,194,002	289,166,722	23,933,407	81,127,355
Domestic VAT	344,823,321	28,540,594	109,188,096	321,475,499	26,741,468	102,439,295
Import VAT	162,304,155	12,341,741	41,008,447	149,265,484	12,262,552	41,670,372
Refunds	(194,376,995)	(16,910,926)	(63,002,542)	(181,574,261)	(15,070,613)	(62,982,312)
Turnover tax for small businesses	24,809	42	6,253	23,339	82	4,317
Specific excise duties						
Beer	12,731,060	1,175,318	3,828,995	11,713,340	931,624	3,347,059
Sorghum beer and sorghum flour	4,164	532	1,052	4,126	415	1,220
Wine and other fermented beverages	3,026,527	293,328	1,096,256	3,163,411	264,853	875,106
Spirits	5,942,178	477,911	2,278,607	5,853,935	404,399	1,909,812
Cigarettes and cigarette tobacco	15,038,890	612,358	3,423,423	12,120,468	609,183	4,116,939
Pipe tobacco and cigars	664,319	33,342	143,286	518,718	24,758	169,679
Petroleum products	1,032,882	61,135	268,117	871,084	75,057	298,745
Revenue from neighbouring countries	1,430,744	421,378	423,076	1,528,745	111,135	357,934
Ad valorem excise duties	3,639,601	934,580	1,807,490	3,396,164	819,210	1,570,952
General fuel levy	70,901,795	5,497,671	21,809,623	62,778,834	5,399,057	19,789,469
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	98,812	365,077	1,003,904	69,378	325,619
Plastic bag levy	222,642	437	60,028	231,875	1,270	53,723
Electricity levy	8,641,675	729,514	2,877,669	8,457,668	733,272	2,850,883
Incandescent light bulb levy	90,783	6,784	19,091	70,206	6,035	12,303
CO ₂ tax - motor vehicle emissions	1,661,033	180,408	467,515	1,208,521	170,471	388,555
Tyre levy	350,000	100,035	248,593	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	139	19,584	274,842	613	12,856
Taxes on international trade and transactions	53,647,268	3,678,359	12,986,970	46,102,497	3,840,001	13,433,984
Import duties						
Customs duties	46,827,676	3,471,433	11,567,105	40,371,656	3,496,970	12,099,555
Specific excise duties on imports	5,779,833	346,631	1,224,377	5,207,427	444,043	1,250,530
Other						
Miscellaneous customs and excise receipts	893,076	(139,705)	184,103	405,915	(101,125)	67,365
Diamond export duties	146,683	-	11,385	117,500	113	16,535
Other taxes	(572)	1	12	(125)	(1,423)	(1,127)
Stamp duties and fees	(572)	1	12	(125)	(1,423)	(1,127)
Unallocated tax revenue	-	(204,012)	1,462	12,213	82	246
Total tax revenue (gross)	1,265,488,182	75,101,463	350,516,960	1,144,080,987	71,457,195	328,372,215
Less: SACU payments	(55,950,873)	(13,977,099)	(27,975,317)	(39,448,348)	(9,862,087)	(19,724,174)
Total tax revenue (net of SACU payments)	1,209,537,309	61,124,364	322,541,643	1,104,632,639	61,595,108	308,648,041
Departmental revenue	32,879,960	1,712,119	12,083,341	30,873,931	1,528,482	17,474,213
Non-tax receipts	5,200	195	982	4,845	420	1,089
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,271	16,443	50,503	4,122	16,554
Administrative fees	1,287,097	28,522	109,039	262,565	16,055	88,971
Other sales	739,097	162,567	279,777	1,155,560	58,291	214,712
Selling of scrap or waste and other used current goods	20,342	15,882	16,597	48,985	(6,700)	5,577
Transfers received	541,236	5,043	5,855	365,210	139	91,013
Fines penalties and forfeits	1,174,662	150,944	209,127	664,719	35,204	179,873
Interest, dividends and rent on land						
Interest	3,887,779	(656,130)	1,186,535	3,976,805	134,587	1,182,631
Dividends	966,731	22	20,055	1,257,720	559,024	559,057
Rent on land	6,835,335	70,900	3,299,233	5,948,022	(2,242)	2,138,916
Of which:						
Mineral and petroleum royalties	6,808,234	68,844	3,280,974	5,913,366	(5,669)	2,126,405
Sales of capital assets	83,742	30,842	35,105	145,067	12,141	35,869
Financial transactions in assets and liabilities	17,282,724	1,899,061	6,904,593	16,993,931	717,440	12,959,952
National Revenue Fund Receipts	14,578,000	956,601	5,807,666	14,240,651	642,326	11,817,278
Total national government revenue	1,242,417,269	62,836,483	334,624,984	1,135,506,570	63,123,590	326,122,254
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	62,836,483	334,624,984	1,135,506,568	63,123,590	326,122,254
Departmental revenue received but not yet paid to the National Revenue Fund		684,026	924,028	3,309,018	368,057	1,238,879
Revenue collected on behalf of the Provincial Authorities		-	4	49	0	2
Revenue collected on behalf of the Road Accident Fund		2,954,489	11,294,292	33,630,453	2,765,446	10,702,702
Revenue collected on behalf of the Unemployment Insurance Fund		1,483,274	5,738,723	17,826,762	1,383,634	5,542,279
Total net revenue		67,958,272	352,582,032	1,190,272,848	67,640,728	343,606,115
Cash balance National Revenue Fund		(17,465)	(8,893)	115,847	(8,627)	121,668
Provincial revenue collected by SARS and transferred by National Treasury		(1)	(4)	(46)	(1)	(1)
Direct transfer from National Revenue Fund to the Road Accident Fund		(3,023,938)	(11,025,212)	(32,235,499)	(2,405,135)	(10,537,086)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,552,605)	(5,974,120)	(17,567,342)	(1,405,205)	(5,629,932)
Recovery of criminal assets added as part of cash revenue in Table 4		12,050	21,466	111,591	2,943	36,441
Revenue collected according to Table 4		63,376,313	335,595,269	1,140,697,399	63,824,703	327,597,205

1) Breakdown on Employee Tax Incentive Claims (ETI)

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 South African Revenue Services (SARS) in respect of taxation that could not be allocated to specific revenue types

5) Payments in terms of Southern African Customs Union (SACU) 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