

Table 1 Revenue

R thousand	2017/18						
	Budget estimate	April	May	June	July	August	Year to date
<b>Taxes on income and profits</b>	<b>739,152,580</b>	<b>39,721,563</b>	<b>39,182,918</b>	<b>87,298,008</b>	<b>34,784,516</b>	<b>62,994,979</b>	<b>263,981,984</b>
Tax on Persons and Individuals 1)	482,085,864	35,251,368	34,616,343	34,233,861	31,542,857	41,414,093	177,058,522
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	891,458	1,021,695	10,095,566	13,549,298
Employees tax	462,863,879	35,558,122	35,214,017	34,424,704	35,694,296	35,734,610	176,625,748
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(488,091)	(36,464)	(287,265)	(1,958,695)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(9,841)	(26,368)	(21,306)	(84,441)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(584,368)	(5,110,303)	(4,107,511)	(11,073,388)
Tax on corporate income							
Companies	218,691,794	1,300,576	1,039,298	51,438,910	1,277,736	19,840,341	74,896,860
Secondary tax on companies	-	23,126	24,947	6,154	3,445	4,206	61,879
Withholding tax on dividends	34,236,915	2,865,661	3,227,813	1,080,584	1,751,723	1,415,233	10,341,014
Withholding tax on Interest	479,844	57,049	27,774	73,924	38,699	24,518	221,963
Other							
Interest on overdue income tax	3,654,675	223,606	246,649	464,550	169,641	296,367	1,400,813
Small business tax amnesty	3,488	178	95	25	415	220	933
<b>Taxes on payroll and workforce</b>	<b>16,641,456</b>	<b>999,482</b>	<b>1,263,217</b>	<b>1,433,737</b>	<b>966,770</b>	<b>1,420,091</b>	<b>6,083,297</b>
Skills development levy	16,641,456	999,482	1,263,217	1,433,737	966,770	1,420,091	6,083,297
<b>Taxes on property</b>	<b>16,508,742</b>	<b>1,274,091</b>	<b>1,284,085</b>	<b>1,698,676</b>	<b>1,280,695</b>	<b>1,226,748</b>	<b>6,764,295</b>
Estate, inheritance and gift taxes							
Donations tax	189,699	36,914	43,890	13,203	26,123	17,977	138,107
Estate duty	2,121,479	156,806	129,656	561,674	182,291	132,351	1,162,779
Taxes on financial and capital transactions							
Securities transfer tax	5,774,756	488,902	366,741	373,851	468,321	407,072	2,104,888
Transfer duties	8,422,808	591,469	743,797	749,948	603,959	669,348	3,358,522
<b>Taxes on goods and services</b>	<b>439,538,710</b>	<b>30,953,203</b>	<b>29,132,905</b>	<b>31,659,516</b>	<b>34,595,134</b>	<b>32,535,103</b>	<b>158,875,860</b>
Value added tax (VAT)	312,750,481	20,106,000	20,484,870	22,631,723	23,971,408	23,509,344	110,703,345
Domestic VAT	344,823,321	27,501,680	27,526,395	25,619,426	28,540,594	26,981,962	136,170,058
Import VAT	162,304,155	3,945,206	11,715,827	13,005,673	12,341,741	12,317,523	53,325,971
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(15,993,376)	(16,910,926)	(15,790,142)	(78,792,683)
Turnover tax for small businesses	24,809	165	232	5,814	42	5,820	12,073
Specific excise duties							
Beer	12,731,060	537,426	1,125,744	990,508	1,175,318	1,002,482	4,831,477
Sorghum beer and sorghum flour	4,164	130	194	196	532	349	1,401
Wine and other fermented beverages	3,026,527	265,326	259,770	277,832	293,328	22,158	1,118,414
Spirits	5,942,178	662,815	476,140	661,741	477,911	186,757	2,465,364
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	312,692	612,358	698,677	4,122,100
Pipe tobacco and cigars	664,319	85,121	11,265	13,558	33,342	30,874	174,160
Petroleum products 2)	1,032,882	67,980	72,261	66,740	61,135	67,416	335,533
Revenue from neighbouring countries 3)	1,430,744	1,699	-	-	421,378	-	423,076
Ad valorem excise duties	3,639,601	870,215	1,568	1,128	934,580	418	1,807,909
General fuel levy	70,901,795	5,003,049	5,623,786	5,685,117	5,497,671	6,074,227	27,883,851
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	98,812	83,959	449,035
Plastic bag levy	222,642	414	484	58,693	437	491	60,519
Electricity levy	8,641,675	711,886	684,161	752,107	729,514	741,423	3,619,092
Incandescent light bulb levy	90,783	2,429	4,794	5,084	6,784	3,583	22,674
CO <sub>2</sub> tax - motor vehicle emissions	1,661,033	150,253	68,693	68,161	180,408	59,032	526,547
Tyre levy	350,000	53,687	46,804	48,067	100,035	48,063	296,656
International Oil Pollution Compensation Fund	1,145	-	3,019	-	-	-	3,019
Other							
Universal Service Fund	233,070	-	19,351	94	139	29	19,613
<b>Taxes on international trade and transactions</b>	<b>53,647,268</b>	<b>1,547,806</b>	<b>3,869,873</b>	<b>3,890,931</b>	<b>3,678,359</b>	<b>3,866,754</b>	<b>16,853,724</b>
Import duties							
Customs duties	46,827,676	1,425,719	3,413,443	3,256,510	3,471,433	3,321,300	14,888,405
Specific excise duties on imports	5,779,833	46,269	385,326	446,150	346,631	353,719	1,578,095
Other							
Miscellaneous customs and excise receipts 4)	893,076	64,650	70,886	188,272	(139,705)	191,422	375,525
Diamond export duties	146,683	11,168	218	-	-	314	11,699
<b>Other taxes</b>	<b>(572)</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>12</b>
Stamp duties and fees	(572)	11	-	-	1	-	12
<b>Unallocated tax revenue</b> 4)	<b>-</b>	<b>606</b>	<b>104</b>	<b>204,764</b>	<b>(204,012)</b>	<b>(705)</b>	<b>757</b>
<b>Total tax revenue (gross)</b>	<b>1,265,488,182</b>	<b>74,496,763</b>	<b>74,733,103</b>	<b>126,185,632</b>	<b>75,101,463</b>	<b>102,042,970</b>	<b>452,559,930</b>
<b>Less: SACU payments</b> 5)	<b>(55,950,873)</b>	<b>(13,998,218)</b>	<b>-</b>	<b>-</b>	<b>(13,977,099)</b>	<b>-</b>	<b>(27,975,317)</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,209,537,309</b>	<b>60,498,545</b>	<b>74,733,103</b>	<b>126,185,632</b>	<b>61,124,364</b>	<b>102,042,970</b>	<b>424,584,613</b>
<b>Departmental revenue</b> 8)	<b>32,879,960</b>	<b>3,340,339</b>	<b>2,063,724</b>	<b>5,118,000</b>	<b>1,561,275</b>	<b>3,124,587</b>	<b>15,207,928</b>
Non-tax receipts	5,200	61	578	148	195	410	1,391
Sales of goods and services other than capital assets							
Sales by market establishments	56,015	4,061	4,088	4,023	4,271	4,127	20,570
Administrative fees	1,287,097	19,749	25,290	43,954	20,045	19,360	128,399
Other sales	739,097	64,768	65,311	62,072	87,626	136,139	415,916
Selling of scrap or waste and other used current goods	20,342	438	435	370	15,353	2,966	19,563
Transfers received	541,236	-	122	690	5,043	-	5,855
Fines penalties and forfeits	1,174,662	15,526	22,887	27,025	143,689	24,348	233,476
Interest, dividends and rent on land							
Interest	3,887,779	1,453,443	220,491	169,093	(656,492)	287,414	1,473,949
Dividends	966,731	20,000	-	33	22	601,968	622,023
Rent on land	6,835,335	2,937	9,480	3,215,916	70,900	192,201	3,491,434
Of which:							
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	3,213,915	68,844	189,912	3,470,886
Sales of capital assets	83,742	8,978	9,942	2,771	13,414	23,982	59,087
Financial transactions in assets and liabilities	17,282,724	1,750,379	1,705,100	1,591,905	1,857,209	1,831,672	8,736,265
National Revenue Fund Receipts 6)	14,578,000	1,712,948	1,667,619	1,470,498	956,601	1,755,695	7,563,361
<b>Total national government revenue</b> 7)	<b>1,242,417,269</b>	<b>63,838,884</b>	<b>76,796,827</b>	<b>131,303,632</b>	<b>62,685,639</b>	<b>105,167,557</b>	<b>439,792,541</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>							
<b>Total national government revenue</b>	<b>1,242,417,269</b>	<b>63,838,884</b>	<b>76,796,827</b>	<b>131,303,632</b>	<b>62,685,639</b>	<b>105,167,557</b>	<b>439,792,541</b>
Departmental revenue received but not yet paid to the National Revenue Fund		29,886	(168,442)	227,717	834,870	(472,379)	451,649
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	2,954,489	3,047,123	14,341,415
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	1,616,132	1,552,605	1,483,274	1,564,210	7,302,933
<b>Total net revenue</b>		<b>67,312,999</b>	<b>81,202,868</b>	<b>136,107,893</b>	<b>67,958,272</b>	<b>109,306,511</b>	<b>461,888,543</b>
Cash balance National Revenue Fund		159,141	(148,150)	(2,419)	(17,465)	(21,722)	(30,615)
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(3)	(1)	-	(4)
Direct transfer from National Revenue Fund to the Road Accident Fund		(2,685,410)	(2,357,514)	(2,958,350)	(3,023,938)	(2,954,489)	(13,979,701)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,718,671)	(1,086,712)	(1,616,132)	(1,552,605)	(1,483,274)	(7,457,394)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	1,514	4,392	12,050	(522)	20,944
<b>Revenue collected according to Table 4</b>		<b>63,071,569</b>	<b>77,612,006</b>	<b>131,535,381</b>	<b>63,376,313</b>	<b>104,846,504</b>	<b>440,441,773</b>

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

8) Departmental Revenue figures have been adjusted for the months of April, May and June to include South African Police Service