

Table 1 Revenue*

R thousand	2017/18			2016/17		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	739,152,580	37,638,800	401,930,324	664,526,446	35,747,955	376,507,610
Tax on Persons and Individuals	482,085,864	33,811,598	282,345,560	424,545,241	31,921,813	262,175,875
Provisional tax, assessment payments and penalties	47,497,886	1,851,361	19,288,682	41,359,398	1,403,780	16,797,376
Employees tax	462,863,879	35,796,458	286,467,806	410,806,889	34,500,595	265,755,323
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(433,083)	(3,007,993)	(4,595,099)	(724,139)	(3,019,434)
ETI credit - Refunds	(71,085)	(12,122)	(116,937)	(61,110)	(9,070)	(37,687)
PIT Refunds	(22,581,079)	(3,391,016)	(20,285,997)	(22,964,837)	(3,249,352)	(17,319,702)
Tax on corporate income						
Companies	218,691,794	852,343	98,325,576	204,431,763	1,034,712	94,702,001
Secondary tax on companies	-	81,054	153,103	422,871	33,226	316,930
Withholding tax on dividends	34,236,915	2,573,674	18,528,411	30,707,020	2,538,878	17,289,510
Withholding tax on Interest	479,844	58,491	374,539	445,770	23,279	285,890
Other						
Interest on overdue income tax	3,654,675	261,407	2,201,411	3,974,356	196,133	1,737,699
Small business tax amnesty	3,488	233	1,723	(575)	(86)	(296)
Taxes on payroll and workforce	16,641,456	1,320,154	10,029,615	15,314,761	1,323,925	9,578,738
Skills development levy	16,641,456	1,320,154	10,029,615	15,314,761	1,323,925	9,578,738
Taxes on property	16,508,742	1,456,986	10,636,257	15,661,246	1,735,298	10,618,836
Estate, inheritance and gift taxes						
Donations tax	189,699	38,949	241,966	280,264	38,002	164,646
Estate duty	2,121,479	163,490	1,620,641	1,619,492	146,586	865,756
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	507,407	3,446,106	5,553,233	730,801	3,918,952
Transfer duties	8,422,808	747,141	5,327,543	8,208,257	819,908	5,669,483
Taxes on goods and services	439,538,710	35,229,307	266,280,192	402,463,950	33,311,073	253,682,993
Value-added tax	312,750,481	24,592,889	186,533,671	289,166,722	23,770,849	180,778,403
Domestic VAT	344,823,321	28,171,184	220,797,438	321,475,499	27,089,614	209,772,263
Import VAT	162,304,155	13,981,864	94,265,028	149,265,484	13,559,333	93,215,740
Refunds	(194,376,995)	(17,560,160)	(128,528,794)	(181,574,261)	(16,878,099)	(122,209,600)
Turnover tax for small businesses	24,809	107	13,052	23,339	168	10,677
Specific excise duties						
Beer	12,731,060	1,181,461	8,122,241	11,713,340	1,045,100	7,256,971
Sorghum beer and sorghum flour	4,164	295	2,515	4,126	241	2,280
Wine and other fermented beverages	3,026,527	361,117	2,056,909	3,163,411	337,080	1,730,109
Spirits	5,942,178	587,925	3,675,622	5,853,935	469,660	3,215,948
Cigarettes and cigarette tobacco	15,038,890	904,225	6,715,200	12,120,468	970,516	7,698,090
Pipe tobacco and cigars	664,319	55,447	299,890	518,718	39,104	332,220
Petroleum products	1,032,882	76,003	558,741	871,084	73,507	580,522
Revenue from neighbouring countries	1,430,744	-	851,847	1,528,745	41,983	766,130
Ad valorem excise duties	3,639,601	10,734	2,779,050	3,396,164	3,045	2,522,911
General fuel levy	70,901,795	6,352,490	46,450,932	62,778,834	5,479,003	41,204,335
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	87,490	711,746	1,003,904	82,505	650,510
Plastic bag levy	222,642	763	120,236	231,875	663	111,359
Electricity levy	8,641,675	721,205	5,771,073	8,457,668	714,759	5,744,236
Incandescent light bulb levy	90,783	3,754	38,552	70,206	8,368	41,805
CO ₂ tax - motor vehicle emissions	1,661,033	82,704	914,880	1,208,521	63,580	768,182
Tyre levy	350,000	41,729	471,943	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	168,970	189,073	274,842	210,942	267,502
Taxes on international trade and transactions	53,647,268	4,679,553	30,918,821	46,102,497	4,090,304	29,437,293
Import duties						
Customs duties	46,827,676	3,989,877	27,017,875	40,371,656	3,555,036	26,110,890
Specific excise duties on imports	5,779,833	647,595	3,418,587	5,207,427	494,102	3,085,304
Other						
Miscellaneous customs and excise receipts	893,076	41,691	417,609	405,915	38,749	167,065
Diamond export duties	146,683	390	64,750	117,500	2,416	74,033
Other taxes	(572)	-	(488)	(125)	0	(232)
Stamp duties and fees	(572)	-	(488)	(125)	0	(232)
Unallocated tax revenue	4)	(3,726)	(21,449)	12,213	(2,741)	5,106
Total tax revenue (gross)	1,265,488,182	80,321,074	719,773,272	1,144,080,988	76,205,813	679,830,343
Less: SACU payments	(55,950,873)	-	(41,963,035)	(39,448,348)	-	(29,586,261)
Total tax revenue (net of SACU payments)	1,209,537,309	80,321,074	677,810,237	1,104,632,640	76,205,813	650,244,082
Departmental revenue	32,879,960	1,700,648	20,858,115	33,015,820	661,747	21,529,562
Non-tax receipts	5,200	267	2,662	4,862	952	2,995
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,082	33,163	47,241	4,403	33,575
Administrative fees	1,287,097	17,781	215,630	1,337,114	15,985	180,898
Other sales	739,097	107,007	754,845	1,152,532	68,657	628,951
Selling of scrap or waste and other used current goods	20,342	1,266	8,201	48,853	295	21,162
Transfers received	541,236	197,643	204,473	447,606	2,269	206,244
Fines penalties and forfeits	1,174,662	40,927	330,853	419,007	62,803	427,097
Interest, dividends and rent on land						
Interest	3,887,779	108,241	1,784,935	3,982,300	207,902	1,910,746
Dividends	966,731	-	888,878	1,257,720	-	814,728
Rent on land	6,835,335	(96,051)	3,626,980	5,948,363	12,210	2,316,643
Of which:						
Mineral and petroleum royalties	6,808,234	(97,726)	3,597,124	5,913,366	11,060	2,292,546
Sales of capital assets	83,742	14,471	121,739	148,237	7,354	99,548
Financial transactions in assets and liabilities	17,282,724	1,305,014	12,885,756	18,221,985	278,917	14,886,976
Of which:						
National Revenue Fund Receipts	14,578,000	1,170,923	11,441,601	14,240,651	226,042	13,494,974
Total national government revenue	1,242,417,269	82,021,723	698,668,352	1,137,648,460	76,867,560	671,773,644
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	82,021,723	698,668,352	1,137,648,460	76,867,561	671,773,644
Departmental revenue received but not yet paid to NRF		312,961	1,158,541	3,309,018	495,982	2,655,666
Revenue collected on behalf of the Provincial Authorities		47	55	49	43	46
Revenue collected on behalf of the Road Accident Fund (RAF)		3,103,760	23,840,687	33,630,453	2,898,010	22,298,637
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,560,534	11,863,987	17,826,762	1,539,141	11,423,525
Total net revenue		86,999,025	735,531,626	1,192,414,738	81,800,737	708,151,517
Cash balance National Revenue Fund		9,243	39,350	115,847	(125,000)	86,553
Provincial revenue collected by SARS and transferred by National Treasury		(2)	(9)	(48)	-	(1)
Direct transfer from National Revenue Fund to the RAF		(3,203,241)	(23,422,336)	(33,544,875)	(2,899,687)	(22,000,457)
Direct transfer from National Revenue Fund to the UIF		(1,446,095)	(12,022,123)	(16,257,970)	(1,310,563)	(11,367,444)
Recovery of criminal assets added as part of cash revenue in Table 4		917	52,791	111,594	2,476	83,027
Revenue collected according to Table 4		82,359,847	700,179,299	1,142,839,286	77,467,963	674,953,195

1) Breakdown on Employment 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

*All payments/refunds are reflected as negative values to be in line with the budget review