

Table 1 Revenue

R thousand	2017/18							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income and profits	739,152,580	39,721,563	39,182,918	87,298,008	34,784,516	62,994,979	58,746,697	322,728,681
Tax on Persons and Individuals	482,085,864	35,251,368	34,616,343	34,233,861	31,542,857	41,414,093	35,977,268	213,035,790
Provisional tax, assessment payments and penalties	47,497,886	685,077	855,502	891,458	1,021,695	10,095,566	2,418,273	15,967,572
Employees tax	462,863,879	35,558,122	35,214,017	34,424,704	35,694,296	35,734,610	36,945,075	213,570,823
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(352,691)	(794,184)	(488,091)	(36,464)	(287,265)	(321,314)	(2,280,009)
ETI credit - Refunds	(71,085)	(10,478)	(16,447)	(9,841)	(26,368)	(21,306)	(17,275)	(101,716)
PIT Refunds	(22,581,079)	(628,662)	(642,544)	(584,368)	(5,110,303)	(4,107,511)	(3,047,491)	(14,120,879)
Tax on corporate income								
Companies	218,691,794	1,300,576	1,039,298	51,438,910	1,277,736	19,840,341	20,626,606	95,523,466
Secondary tax on companies	-	23,126	24,947	6,154	3,445	4,206	6,007	67,886
Withholding tax on dividends	34,236,915	2,865,661	3,227,813	1,080,584	1,751,723	1,415,233	1,605,740	11,946,755
Withholding tax on Interest	479,844	57,049	27,774	73,924	38,699	24,518	48,104	270,068
Other								
Interest on overdue income tax	3,654,675	223,606	246,649	464,550	169,641	296,367	482,695	1,883,508
Small business tax amnesty	3,488	178	95	25	415	220	276	1,209
Taxes on payroll and workforce	16,641,456	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	7,479,441
Skills development levy	16,641,456	999,482	1,263,217	1,433,737	966,770	1,420,091	1,396,144	7,479,441
Taxes on property	16,508,742	1,274,091	1,284,085	1,698,676	1,280,695	1,226,748	1,133,127	7,897,423
Estate, inheritance and gift taxes								
Donations tax	189,699	36,914	43,890	13,203	26,123	17,977	14,265	152,372
Estate duty	2,121,479	156,806	129,656	561,674	182,291	132,351	139,362	1,302,141
Taxes on financial and capital transactions								
Securities transfer tax	5,774,756	488,902	366,741	373,851	468,321	407,072	413,182	2,518,069
Transfer duties	8,422,808	591,469	743,797	749,948	603,959	669,348	566,318	3,924,840
Taxes on goods and services	439,538,710	30,953,203	29,132,905	31,659,516	34,595,134	32,535,103	35,251,175	194,127,036
Value added tax (VAT)	312,750,481	20,106,000	20,484,870	22,631,723	23,971,408	23,509,344	25,597,698	136,301,043
Domestic VAT	344,823,321	27,501,680	27,526,395	25,619,426	28,540,594	26,981,962	28,477,634	164,647,692
Import VAT	162,304,155	3,945,206	11,715,827	13,005,673	12,341,741	12,317,523	13,494,282	66,820,253
Refunds	(194,376,995)	(11,340,887)	(18,757,352)	(15,993,376)	(16,910,926)	(15,790,142)	(16,374,219)	(95,166,902)
Turnover tax for small businesses	24,809	165	232	5,814	42	5,820	826	12,900
Specific excise duties								
Beer	12,731,060	537,426	1,125,744	990,508	1,175,318	1,002,482	1,028,396	5,859,873
Sorghum beer and sorghum flour	4,164	130	194	196	532	349	428	1,829
Wine and other fermented beverages	3,026,527	265,326	259,770	277,832	293,328	22,158	247,207	1,365,621
Spirits	5,942,178	662,815	476,140	661,741	477,911	186,757	407,283	2,872,647
Cigarettes and cigarette tobacco	15,038,890	2,342,198	156,175	312,692	612,358	698,677	733,800	4,855,899
Pipe tobacco and cigars	664,319	85,121	11,265	13,558	33,342	30,874	33,734	207,894
Petroleum products	1,032,882	67,980	72,261	66,740	61,135	67,416	70,490	406,024
Revenue from neighbouring countries	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	28,923	1,836,831
General fuel levy	70,901,795	5,003,049	5,623,786	5,685,117	5,497,671	6,074,227	6,084,438	33,968,288
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	87,698	536,733
Plastic bag levy	222,642	414	484	58,693	437	491	58,499	119,018
Electricity levy	8,641,675	711,886	684,161	752,107	729,514	741,423	733,034	4,352,126
Incandescent light bulb levy	90,783	2,429	4,794	5,084	6,784	3,583	5,358	28,032
CO ₂ tax - motor vehicle emissions	1,661,033	150,253	68,693	68,161	180,408	59,032	94,289	620,837
Tyre levy	350,000	53,687	46,804	48,067	100,035	48,063	39,077	335,733
International Oil Pollution Compensation Fund	1,145	-	3,019	-	-	-	-	3,019
Other								
Universal Service Fund	233,070	-	19,351	94	139	29	-	19,613
Taxes on international trade and transactions	53,647,268	1,547,806	3,869,873	3,890,931	3,678,359	3,866,754	4,391,697	21,245,421
Import duties								
Customs duties	46,827,676	1,425,719	3,413,443	3,256,510	3,471,433	3,321,300	3,860,034	18,748,439
Specific excise duties on imports	5,779,833	46,269	385,326	446,150	346,631	353,719	560,786	2,138,881
Other								
Miscellaneous customs and excise receipts	893,076	64,650	70,886	188,272	(139,705)	191,422	(75,805)	299,719
Diamond export duties	146,683	11,168	218	-	-	314	46,682	58,381
Other taxes	(572)	11	-	-	1	-	(500)	(488)
Stamp duties and fees	(572)	11	-	-	1	-	(500)	(488)
Unallocated tax revenue	-	606	104	204,764	(204,012)	(705)	(131)	626
Total tax revenue (gross)	1,265,488,182	74,496,763	74,733,103	126,185,632	75,101,463	102,042,970	100,918,209	553,478,140
Less: SACU payments	(55,950,873)	(13,998,218)	-	-	(13,977,099)	-	-	(27,975,317)
Total tax revenue (net of SACU payments)	1,209,537,309	60,498,545	74,733,103	126,185,632	61,124,364	102,042,970	100,918,209	525,502,823
Departmental revenue	32,879,960	3,340,339	2,063,724	5,118,000	1,561,275	3,124,587	1,735,536	16,943,464
Non- tax receipts	5,200	61	578	148	195	410	343	1,734
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	4,218	24,788
Administrative fees	1,287,097	19,749	25,290	43,954	20,045	19,360	51,616	180,015
Other sales	739,097	64,768	65,311	62,072	87,626	136,139	62,031	477,947
Selling of scrap or waste and other used current goods	20,342	438	435	370	15,353	2,966	(14,970)	4,593
Transfers received	541,236	-	122	690	5,043	-	909	6,764
Fines penalties and forfeits	1,174,662	15,526	22,887	27,025	143,689	24,348	29,942	263,417
Interest, dividends and rent on land								
Interest	3,887,779	1,453,443	220,491	169,093	(656,492)	287,414	82,412	1,556,361
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	206,660	3,698,093
Of which:								
Mineral and petroleum royalties	6,808,234	1,413	(3,198)	3,213,915	68,844	189,912	205,009	3,675,894
Sales of capital assets	83,742	8,978	9,942	2,771	13,414	23,982	33,326	92,414
Financial transactions in assets and liabilities	17,282,724	1,750,379	1,705,100	1,591,905	1,857,209	1,831,672	1,279,049	10,015,314
National Revenue Fund Receipts	14,578,000	1,712,948	1,667,619	1,470,498	956,601	1,755,695	1,227,810	8,791,171
Total national government revenue	1,242,417,269	63,838,884	76,796,827	131,303,632	62,685,639	105,167,557	102,653,745	542,446,287
Reconciliation to total net revenue and revenue collected on Table 4								
Total national government revenue	1,242,417,269	63,838,884	76,796,827	131,303,632	62,685,639	105,167,557	102,653,745	542,446,287
Departmental revenue received but not yet paid to the National Revenue Fund		29,886	(168,442)	227,717	834,870	(472,379)	202,314	653,964
Revenue collected on behalf of the Provincial Authorities		2	1	1	-	-	3	7
Revenue collected on behalf of the Road Accident Fund		2,357,515	2,958,350	3,023,938	2,954,489	3,047,123	3,192,271	17,533,686
Revenue collected on behalf of the Unemployment Insurance Fund		1,086,712	1,616,132	1,552,605	1,483,274	1,564,210	1,554,424	8,857,357
Total net revenue		67,312,999	81,202,868	136,107,893	67,958,272	109,306,511	107,602,757	569,491,300
Cash balance National Revenue Fund		159,141	(148,150)	(2,419)	(17,465)	(21,722)	(2,053,310)	(2,083,925)
Provincial revenue collected by SARS and transferred by National Treasury		-	-	(3)	(1)	-	(1)	(5)
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)	(3,047,123)	(17,026,824)
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)	(1,564,210)	(9,021,604)
Recovery of criminal assets added as part of cash revenue in Table 4		3,510	1,514	4,392	12,050	(522)	3,747	24,691
Revenue collected according to Table 4		63,071,569	77,612,006	131,535,381	63,376,313	104,846,504	100,941,860	541,383,633

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