

Table 1 Revenue

R thousand	2016/17			2015/16		
	Revised estimate	March	Year to date	*Audited outcome	March	Year to date
<b>Taxes on income, profits and capital gains</b>	<b>660,585,617</b>	<b>77,877,256</b>	<b>664,526,446</b>	<b>606,820,535</b>	<b>61,292,877</b>	<b>606,820,532</b>
Income tax on persons and individuals	425,810,000	43,564,817	424,545,241	388,102,385	35,696,008	388,102,270
Tax on corporate income						
Companies	205,090,000	25,855,579	204,431,763	191,151,643	23,033,089	191,151,759
Secondary tax on companies	-	25,885	422,871	427,693	56,890	427,693
Withholding tax on dividends	25,710,000	6,962,979	30,707,020	23,506,540	2,278,370	23,506,540
Withholding tax on Interest	450,000	47,077	445,770	218,540	25,245	218,540
Other						
Interest on overdue income tax	3,522,346	1,420,857	3,974,356	3,410,974	202,867	3,410,970
Small business tax amnesty	3,272	62	(575)	2,759	409	2,759
<b>Taxes on payroll and workforce</b>	<b>15,462,170</b>	<b>1,572,711</b>	<b>15,314,761</b>	<b>15,220,158</b>	<b>1,504,588</b>	<b>15,220,158</b>
Skills development levy	15,462,170	1,572,711	15,314,761	15,220,158	1,504,588	15,220,158
<b>Taxes on property</b>	<b>16,042,632</b>	<b>1,471,094</b>	<b>15,661,246</b>	<b>15,044,069</b>	<b>1,518,726</b>	<b>15,044,069</b>
Estate, inheritance and gift taxes						
Donations tax	177,961	81,423	280,264	134,818	12,300	134,818
Estate duty	2,009,617	185,613	1,619,492	1,982,208	141,692	1,982,208
Taxes on financial and capital transactions						
Securities transfer tax	5,605,054	394,803	5,553,233	5,530,736	727,664	5,530,736
Transfer duties	8,250,000	809,255	8,208,257	7,396,308	637,069	7,396,308
<b>Taxes on goods and services</b>	<b>403,908,772</b>	<b>44,862,096</b>	<b>402,463,950</b>	<b>385,955,945</b>	<b>43,360,551</b>	<b>385,888,099</b>
Value added tax	290,000,000	34,489,100	289,166,722	281,111,410	34,198,336	281,100,516
Domestic VAT	319,739,758	27,366,159	321,475,499	297,422,423	25,472,647	297,422,423
Import VAT	150,497,626	19,760,833	149,265,484	150,744,533	20,745,502	150,733,625
Refunds	180,237,384	12,637,892	181,574,261	167,055,546	12,019,813	167,055,533
Turnover tax for small businesses	23,274	878	23,339	22,878	480	22,878
Specific excise duties						
Beer	11,156,667	1,151,566	11,713,340	10,883,223	1,220,548	10,883,221
Sorghum beer and sorghum flour	1) 3,918	911	4,126	3,474	98	3,474
Wine and other fermented beverages	2,775,870	282,677	3,163,411	2,897,035	224,087	2,898,150
Spirits	5,284,096	663,797	5,853,935	5,310,332	601,636	5,252,272
Cigarettes and cigarette tobacco	13,575,886	1,225,750	12,120,468	13,006,690	816,876	13,006,690
Pipe tobacco and cigars	585,061	13,912	518,718	566,385	26,884	566,385
Petroleum products	2) 972,038	65,941	871,084	922,234	73,484	922,234
Revenue from neighbouring countries	3) 1,346,463	356,197	1,528,745	1,487,356	384,987	1,487,356
Ad valorem excise duties	3,385,071	9,080	3,396,164	3,014,051	1,910	3,013,987
General fuel levy	4) 62,970,000	5,638,251	62,778,834	55,607,301	4,704,824	55,607,288
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,079,696	79,841	1,003,904	941,226	74,308	941,226
Plastic bag levy	208,866	49,284	231,875	183,328	39,131	183,358
Electricity levy	8,530,000	646,076	8,457,668	8,471,774	680,787	8,471,774
Incandescent light bulb levy	85,166	8,156	70,206	51,801	9,453	51,801
CO <sub>2</sub> tax - motor vehicle emissions	1,623,922	115,863	1,208,521	1,276,835	111,112	1,276,880
Tyre levy	83,000	62,276	77,242	-	-	-
International Oil Pollution Compensation Fund	1,130	-	803	-	-	-
Other						
Universal Service Fund	218,648	2,540	274,842	198,612	191,609	198,612
<b>Taxes on international trade and transactions</b>	<b>48,383,516</b>	<b>5,552,902</b>	<b>46,102,497</b>	<b>46,942,318</b>	<b>6,122,016</b>	<b>47,010,087</b>
Import duties						
Customs duties	42,113,933	4,820,126	40,371,656	42,312,102	5,414,087	42,320,555
Specific excise duties on imports	5,386,067	609,424	5,207,427	3,938,024	489,821	3,937,959
Other						
Miscellaneous customs and excise receipts	5) 741,218	84,766	405,915	565,358	177,784	624,739
Diamond export duties	142,297	38,586	117,500	126,834	40,324	126,834
<b>Other taxes</b>	<b>(537)</b>	<b>(3)</b>	<b>(125)</b>	<b>403</b>	<b>(13)</b>	<b>403</b>
Stamp duties and fees	(537)	(3)	(125)	403	(13)	403
<b>Unallocated tax revenue</b>	<b>6) -</b>	<b>18,550</b>	<b>12,213</b>	<b>(808)</b>	<b>(917)</b>	<b>(807)</b>
<b>Total tax revenue (gross)</b>	<b>1,144,382,170</b>	<b>131,354,606</b>	<b>1,144,080,988</b>	<b>1,069,982,618</b>	<b>113,797,828</b>	<b>1,069,982,540</b>
<b>Less: SACU payments</b>	<b>7) 39,448,348</b>	<b>-</b>	<b>39,448,348</b>	<b>51,021,910</b>	<b>-</b>	<b>51,021,910</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,104,933,822</b>	<b>131,354,606</b>	<b>1,104,632,640</b>	<b>1,018,960,709</b>	<b>113,797,828</b>	<b>1,018,960,631</b>
<b>Departmental revenue</b>	<b>31,957,047</b>	<b>2,221,845</b>	<b>30,873,931</b>	<b>56,250,020</b>	<b>4,595,152</b>	<b>54,986,249</b>
Non- tax receipts	900	806	4,845	2,986	2,986	2,986
Sales of goods and services other than capital assets						
Sales by market establishments	56,456	4,328	50,503	47,849	3,885	48,651
Administrative fees	1,311,732	27,964	262,565	969,237	61,645	540,221
Other sales	794,394	91,249	1,155,560	780,157	136,239	750,894
Selling of scrap or waste and other used current goods	29,580	5,908	48,985	38,519	4,235	60,991
Transfers received	234,422	1,388	365,210	530,678	(4,726)	408,377
Fines penalties and forfeits	1,128,965	37,209	664,719	288,623	47,692	969,783
Interest, dividends and rent on land						
Interest	4,001,728	1,269,813	3,976,805	4,460,391	2,009,325	4,455,564
Dividends	1,017,199	20,000	1,257,720	1,852,998	50,000	1,852,998
Rent on land	6,403,724	203,169	5,948,022	3,771,850	64,226	3,771,849
Of which:						
Mineral and petroleum royalties	6,384,788	201,846	5,913,366	3,743,388	61,550	3,743,388
Sales of capital assets	171,325	15,645	145,067	121,341	17,175	98,370
Financial transactions in assets and liabilities	11) 16,806,622	544,367	16,993,931	43,385,391	2,202,470	42,025,565
Of which:						
Sale of Vodacom shares	-	-	-	25,467,499	-	25,467,499
National Revenue Fund receipts	8) 14,050,000	246,446	14,240,651	14,377,522	2,114,081	14,377,522
<b>Total national government revenue</b>	<b>9) 1,136,890,869</b>	<b>133,576,451</b>	<b>1,135,506,570</b>	<b>1,075,210,729</b>	<b>118,392,980</b>	<b>1,073,946,881</b>
<b>Reconciliation to total net revenue and revenue collected on table 4</b>						
<b>Total national government revenue</b>		<b>133,576,449</b>	<b>1,135,506,568</b>	<b>1,075,210,729</b>	<b>118,392,980</b>	<b>1,073,946,881</b>
Departmental revenue received but not yet paid to the National Revenue Fund	-	1,458,505	3,309,018	1,882,445	506,044	1,879,459
Revenue collected on behalf of the Provincial Authorities	-	0	49	102	0	102
Revenue collected on behalf of the Road Accident Fund (RAF)	35,198,792	2,685,410	33,630,453	32,027,309	2,599,831	32,027,286
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)	16,682,291	1,718,671	17,826,762	16,751,065	1,580,669	16,751,065
<b>Total net revenue</b>		<b>139,439,034</b>	<b>1,190,272,848</b>	<b>1,125,871,651</b>	<b>123,079,522</b>	<b>1,124,604,793</b>
Cash balance National Revenue Fund	10) 2,826	115,847	115,847	3,724,096	(107,351)	3,724,096
Provincial revenue collected by SARS and transferred by National Treasury	-	(46)	(46)	(104)	(1)	(104)
Direct transfer from National Revenue Fund to the Road Accident Fund	(1,555,999)	(32,235,499)	(31,441,749)	(2,657,785)	(31,441,749)	(31,441,749)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund	(2,865,373)	(17,567,342)	(16,801,129)	(1,528,755)	(16,801,129)	(16,801,129)
Recovery of criminal assets added as part of cash revenue in table 4	13,929	111,591	64,432	3,420	64,432	64,432
<b>Revenue collected according to table 4</b>		<b>135,034,417</b>	<b>1,140,697,399</b>	<b>1,081,417,197</b>	<b>118,789,049</b>	<b>1,080,150,339</b>

1) Previously known as sorghum beer and sorghum powder

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

6) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

7) Payments in terms of Customs Union agreements

8) For more detail see Table 5

9) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database

10) The cash balance for 31 March 2015 includes an amount of R3.8 bn of tax revenue received in the account of the South African Revenue Services but not yet rolled-up into the tax and loan accounts

11) Include R23bn for the Eskom Special Appropriation Act 2015 and the R2bn New Development Bank Special appropriation Act

\*) Audited outcome except for Home Affairs