

Table 1 Revenue*

R thousand	2017/18			2016/17		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income and profits	739,152,580	58,746,697	322,728,681	664,526,446	55,824,424	303,389,133
Tax on Persons and Individuals	482,085,864	35,977,268	213,035,790	424,545,241	33,493,088	197,462,603
Provisional tax, assessment payments and penalties	47,497,886	2,418,273	15,967,572	41,359,398	2,270,744	14,343,018
Employees tax	462,863,879	36,945,075	213,570,823	410,806,889	34,001,419	196,803,555
ETI credit - Refunds granted against PAYE payment	(5,623,736)	(321,314)	(2,280,009)	(4,595,099)	(351,600)	(1,794,163)
ETI credit - Refunds	(71,085)	(17,275)	(101,716)	(61,110)	(5,606)	(22,085)
PIT Refunds	(22,581,079)	(3,047,491)	(14,120,879)	(22,964,837)	(2,421,869)	(11,867,722)
Tax on corporate income						
Companies	218,691,794	20,626,606	95,523,466	204,431,763	20,586,556	92,339,447
Secondary tax on companies	-	6,007	67,886	422,871	27,309	256,582
Withholding tax on dividends	34,236,915	1,605,740	11,946,755	30,707,020	1,389,334	11,761,207
Withholding tax on Interest	479,844	48,104	270,068	445,770	30,073	207,784
Other						
Interest on overdue income tax	3,654,675	482,695	1,883,508	3,974,356	298,035	1,362,122
Small business tax amnesty	3,488	276	1,209	(575)	28	(613)
Taxes on payroll and workforce	16,641,456	1,396,144	7,479,441	15,314,761	1,246,968	7,138,594
Skills development levy	16,641,456	1,396,144	7,479,441	15,314,761	1,246,968	7,138,594
Taxes on property	16,508,742	1,133,127	7,897,423	15,661,246	1,278,642	7,555,361
Estate, inheritance and gift taxes						
Donations tax	189,699	14,265	152,372	280,264	8,561	119,796
Estate duty	2,121,479	139,362	1,302,141	1,619,492	118,563	636,123
Taxes on financial and capital transactions						
Securities transfer tax	5,774,756	413,182	2,518,069	5,553,233	455,111	2,649,791
Transfer duties	8,422,808	566,318	3,924,840	8,208,257	696,407	4,149,651
Taxes on goods and services	439,538,710	35,251,175	194,127,036	402,463,950	34,236,927	183,507,073
Value-added tax	312,750,481	25,597,698	136,301,043	289,166,722	25,328,353	130,152,700
Domestic VAT	344,823,321	28,477,634	164,647,692	321,475,499	27,641,812	155,242,322
Import VAT	162,304,155	13,494,282	66,820,253	149,265,484	13,242,500	67,315,456
Refunds	(194,376,995)	(16,374,219)	(95,166,902)	(181,574,261)	(15,555,960)	(92,405,078)
Turnover tax for small businesses	24,809	826	12,900	23,339	411	10,482
Specific excise duties						
Beer	12,731,060	1,028,396	5,859,873	11,713,340	944,457	5,204,258
Sorghum beer and sorghum flour	4,164	428	1,829	4,126	355	1,864
Wine and other fermented beverages	3,026,527	247,207	1,365,621	3,163,411	230,066	1,120,841
Spirits	5,942,178	407,283	2,872,647	5,853,935	363,629	2,454,548
Cigarettes and cigarette tobacco	15,038,890	733,800	4,855,899	12,120,468	1,010,719	5,979,601
Pipe tobacco and cigars	664,319	33,734	207,894	518,718	46,811	258,072
Petroleum products	1,032,882	70,490	406,024	871,084	67,415	432,693
Revenue from neighbouring countries	1,430,744	-	423,076	1,528,745	-	400,034
Ad valorem excise duties	3,639,601	28,923	1,836,831	3,396,164	694	1,587,988
General fuel levy	70,901,795	6,084,438	33,968,288	62,778,834	5,296,768	30,375,002
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,911	87,698	536,733	1,003,904	85,373	486,341
Plastic bag levy	222,642	58,499	119,018	231,875	56,361	110,343
Electricity levy	8,641,675	733,034	4,352,126	8,457,668	729,403	4,337,427
Incandescent light bulb levy	90,783	5,358	28,032	70,206	8,176	29,040
CO ₂ tax - motor vehicle emissions	1,661,033	94,289	620,837	1,208,521	67,588	508,478
Tyre levy	350,000	39,077	335,733	77,242	-	-
International Oil Pollution Compensation Fund	1,145	-	3,019	803	-	803
Other						
Universal Service Fund	233,070	-	19,613	274,842	347	56,560
Taxes on international trade and transactions	53,647,268	4,391,697	21,245,421	46,102,497	3,847,261	21,212,889
Import duties						
Customs duties	46,827,676	3,860,034	18,748,439	40,371,656	3,408,087	19,023,442
Specific excise duties on imports	5,779,833	560,786	2,138,881	5,207,427	425,841	2,044,897
Other						
Miscellaneous customs and excise receipts	893,076	(75,805)	299,719	405,915	(16,064)	97,382
Diamond export duties	146,683	46,682	58,381	117,500	29,396	47,169
Other taxes	(572)	(500)	(488)	(125)	482	(240)
Stamp duties and fees	(572)	(500)	(488)	(125)	482	(240)
Unallocated tax revenue	-	(131)	626	12,213	1,342	1,643
Total tax revenue (gross)	1,265,488,182	100,918,209	553,478,140	1,144,080,988	96,436,046	522,804,454
Less: SACU payments	(55,950,873)	-	(27,975,317)	(39,448,348)	-	(19,724,174)
Total tax revenue (net of SACU payments)	1,209,537,309	100,918,209	525,502,823	1,104,632,640	96,436,046	503,080,280
Departmental revenue	32,879,960	1,735,536	16,943,464	33,015,820	1,035,618	19,862,533
Non- tax receipts	5,200	343	1,734	4,862	414	1,782
Sales of goods and services other than capital assets						
Sales by market establishments	56,015	4,218	24,788	47,241	4,341	24,920
Administrative fees	1,287,097	51,616	180,015	1,337,114	34,284	147,174
Other sales	739,097	62,031	477,947	1,152,532	54,187	506,204
Selling of scrap or waste and other used current goods	20,342	(14,970)	4,593	48,853	13,038	18,947
Transfers received	541,236	909	6,764	447,606	0	93,198
Fines penalties and forfeits	1,174,662	29,942	263,417	419,007	131,213	332,710
Interest, dividends and rent on land						
Interest	3,887,779	82,412	1,556,361	3,982,300	120,173	1,531,175
Dividends	966,731	-	622,023	1,257,720	-	559,057
Rent on land	6,835,335	206,660	3,698,093	5,948,363	124,954	2,330,180
Of which:						
Mineral and petroleum royalties	6,808,234	205,009	3,675,894	5,913,366	123,110	2,314,451
Sales of capital assets	83,742	33,326	92,414	148,237	7,506	84,670
Financial transactions in assets and liabilities	17,282,724	1,279,049	10,015,314	18,221,985	545,509	14,232,517
Of which:						
National Revenue Fund Receipts	14,578,000	1,227,810	8,791,171	14,240,651	500,004	12,931,700
Total national government revenue	1,242,417,269	102,653,745	542,446,287	1,137,648,460	97,471,663	522,942,813
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,242,417,269	102,653,745	542,446,287	1,137,648,458	97,471,663	522,942,813
Departmental revenue received but not yet paid to NRF		202,314	653,964	3,309,018	13,286	1,714,993
Revenue collected on behalf of the Provincial Authorities		3	7	49	1	2
Revenue collected on behalf of the Road Accident Fund (RAF)		3,192,271	17,533,686	33,630,453	2,860,772	16,500,940
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		1,554,424	8,857,357	17,826,762	1,427,574	8,539,814
Total net revenue		107,602,757	569,491,300	1,192,414,738	101,773,296	549,698,561
Cash balance National Revenue Fund		(2,053,310)	(2,083,925)	115,847	87,332	188,065
Provincial revenue collected by SARS and transferred by National Treasury		(1)	(5)	(48)	-	(1)
Direct transfer from National Revenue Fund to the RAF		(3,047,123)	(17,026,824)	(33,544,875)	(2,937,466)	(16,239,998)
Direct transfer from National Revenue Fund to the UIF		(1,564,210)	(9,021,604)	(16,257,970)	(1,431,190)	(8,622,653)
Recovery of criminal assets added as part of cash revenue in Table 4		3,747	24,691	111,594	2,955	79,617
Revenue collected according to Table 4		100,941,860	541,383,633	1,142,839,286	97,494,927	525,103,591

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