

Table 1 Revenue*

R thousand	2018/19		2017/18	
	Budget estimate	April	Preliminary outcome	April
Taxes on income and profits	772,991,359	41,574,107	711,703,019	39,721,563
Personal income tax	505,844,638	37,778,847	460,952,840	35,251,368
Provisional tax, assessment payments and penalties	49,250,435	855,079	45,796,556	685,077
Employees tax	488,679,783	38,459,214	446,274,168	35,558,122
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(345,860)	(4,095,757)	(352,691)
ETI credit - Refunds	(190,515)	(8,453)	(220,789)	(10,478)
PIT Refunds	(27,207,178)	(1,181,133)	(26,801,337)	(628,662)
Tax on corporate income				
Companies	231,218,699	1,032,314	217,412,046	1,300,576
Secondary tax on companies		(665)	175,784	23,126
Withholding tax on dividends	30,828,968	2,463,985	27,718,531	2,865,661
Withholding tax on interest	640,367	91,262	665,250	57,049
Other				
Interest on overdue income tax	4,413,842	208,255	4,776,802	223,606
Small business tax amnesty	44,844	9	1,766	178
Taxes on payroll and workforce	16,929,383	1,343,780	16,012,406	999,482
Skills development levy	16,929,383	1,343,780	16,012,406	999,482
Taxes on property	17,310,665	1,319,111	16,584,607	1,274,091
Estate, inheritance and gift taxes				
Donations tax	415,821	45,939	732,086	36,914
Estate duty	2,723,485	118,487	2,292,015	156,806
Taxes on financial and capital transactions				
Securities transfer tax	5,824,644	546,988	5,837,511	488,902
Transfer duties	8,346,714	607,697	7,722,996	591,469
Taxes on goods and services	484,825,979	33,609,795	422,241,780	30,953,203
Value-added tax	348,109,658	21,358,371	297,991,199	20,106,000
Domestic VAT	378,555,743	29,818,094	336,279,470	27,501,680
Import VAT	169,552,642	4,206,155	152,782,373	3,945,206
Refunds	(199,998,727)	(12,665,878)	(191,070,644)	(11,340,887)
Turnover tax for small businesses	44,844	59	33,504	165
Specific excise duties				
Beer	14,576,413	582,324	13,172,991	537,426
Sorghum beer and sorghum flour	4,356	314	3,918	130
Wine and other fermented beverages	4,086,375	290,891	3,771,564	265,326
Spirits	7,038,143	671,545	6,442,619	662,815
Cigarettes and cigarette tobacco	11,915,298	2,678,687	11,067,422	2,342,198
Pipe tobacco and cigars	494,930	72,850	429,271	85,121
Petroleum products	872,433	63,819	829,790	67,980
Revenue from neighbouring countries	1,664,245	36,745	1,638,277	1,699
Ad valorem excise duties	4,187,786	1,033,380	3,780,887	870,215
Health Promotion Levy	1,684,758	-	-	-
General fuel levy	77,508,550	5,781,181	70,948,576	5,003,049
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1,154,290	95,720	1,086,040	92,411
Plastic bag levy	363,419	624	241,295	414
Electricity levy	8,621,086	714,972	8,500,970	711,886
Incandescent light bulb levy	90,585	13,639	55,354	2,429
CO ₂ tax - motor vehicle emissions	1,575,207	139,194	1,336,817	150,253
Tyre levy	601,302	75,480	715,912	53,687
International Oil Pollution Compensation Fund	3,063	-	3,019	-
Other				
Universal Service Fund	229,236	-	192,357	-
Taxes on international trade and transactions	54,050,073	1,679,203	49,945,877	1,547,806
Import duties				
Customs duties	46,281,155	1,514,360	43,317,388	1,425,719
Specific excise duties on imports	6,319,664	95,903	5,836,478	46,269
Imports on Health Promotion Levy	245,242	1,742	-	-
Other				
Miscellaneous customs and excise receipts	1,103,377	61,891	705,156	64,650
Diamond export duties	100,634	5,307	86,856	11,168
Other taxes	(443)	-	(837)	11
Stamp duties and fees	(443)	-	(337)	11
State miscellaneous revenue	(1,142,473)	(234)	(23,515)	606
Total tax revenue (gross)	1,344,964,542	79,525,762	1,216,463,838	74,496,763
Less: SACU payments	(48,288,636)	(12,072,159)	(55,950,873)	(13,998,218)
Total tax revenue (net of SACU payments)	1,296,675,906	67,453,603	1,160,512,965	60,498,545
Departmental revenue	24,470,211	1,772,060	34,693,942	3,288,612
Non-tax receipts	5,400	30	4,144	61
Sales of goods and services other than capital assets				
Sales by market establishments	63,834	4,019	49,616	4,061
Administrative fees	1,368,370	17,960	298,442	17,401
Other sales	850,725	60,387	1,135,750	35,805
Selling of scrap or waste and other used current goods	10,418	(465)	12,797	342
Transfers received	571,161	1,197	287,002	-
Fines penalties and forfeits	610,725	44,210	458,322	14,412
Interest, dividends and rent on land				
Interest	3,490,316	321,040	3,455,769	1,453,299
Dividends	1,062,695	-	1,406,436	20,000
Rent on land	8,225,759	24,805	7,833,379	2,937
Of which:				
Mineral and petroleum royalties	8,179,900	23,573	7,797,028	1,413
Sales of capital assets	130,682	2,435	186,452	2,572
Financial transactions in assets and liabilities	8,080,126	1,296,444	19,565,834	1,737,723
Of which:				
NRF Receipts	6,185,000	1,212,267	17,916,526	1,712,948
Total national government revenue	1,321,146,117	69,225,663	1,195,206,907	63,787,157
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1,321,146,117	69,225,663	1,195,206,907	63,787,157
Departmental revenue received but not yet paid to NRF		461,311	2,478,246	81,613
Departmental revenue collected		(536,220)	(8,980,388)	(1,574,251)
Departmental revenue received by the NRF		997,531	10,264,314	1,655,864
Other revenue received by the NRF		-	1,194,323	-
Revenue collected on behalf of the Provincial Authorities		1	63	2
Revenue collected on behalf of the RAF		2,955,933	36,474,472	2,357,515
Revenue collected on behalf of the UIF		1,398,309	18,271,131	1,086,712
Total net revenue		74,041,217	1,252,430,819	67,312,999
Cash balance NRF		(9,218)	22,388	159,141
Provincial revenue collected by SARS and transferred by NRF		(2)	(62)	-
Direct transfer from NRF to the RAF		(3,111,741)	(36,048,140)	(2,685,410)
Direct transfer from NRF to the UIF		(1,657,480)	(18,332,321)	(1,718,671)
CARA added as part of cash revenue in Table 4		(4,193)	120,004	3,510
Revenue collected according to Table 4		69,258,583	1,198,192,689	63,071,569

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

2) Excise duties collected by Botswana, Lesotho, Namibia and Swaziland

3) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types

4) Payments in terms of SACU agreements

5) NRF Receipts (previously classified as extra ordinary receipts), for more detail see Table 5

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