

Table 1 Revenue*

R thousand	2018/19			
	Budget estimate	April	May	Year to date
Taxes on income and profits	772,991,359	41,574,107	42,793,121	84,367,228
Personal income tax	505,844,638	37,778,847	37,456,534	75,235,381
Provisional tax, assessment payments and penalties	49,250,435	855,079	1,025,807	1,880,886
Employees tax	488,679,783	38,459,214	37,589,670	76,048,884
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(345,860)	(111,565)	(457,425)
ETI credit - Refunds	(190,515)	(8,453)	(57,781)	(66,234)
PIT Refunds	(27,207,178)	(1,181,133)	(989,597)	(2,170,730)
Tax on corporate income				
Companies	231,218,699	1,032,314	1,006,435	2,038,749
Secondary tax on companies	-	(565)	9,250	8,685
Withholding tax on dividends	30,828,968	2,463,985	4,048,998	6,512,983
Withholding tax on interest	640,367	91,262	35,064	126,326
Other				
Interest on overdue income tax	4,413,842	208,255	236,705	444,960
Small business tax amnesty	44,844	9	135	144
Taxes on payroll and workforce	16,929,383	1,343,780	1,223,166	2,566,946
Skills development levy	16,929,383	1,343,780	1,223,166	2,566,946
Taxes on property	17,310,665	1,319,111	1,281,281	2,600,392
Estate, inheritance and gift taxes				
Donations tax	415,821	45,939	35,110	81,049
Estate duty	2,723,485	118,487	193,279	311,766
Taxes on financial and capital transactions				
Securities transfer tax	5,824,644	546,988	355,530	902,518
Transfer duties	8,346,714	607,697	697,361	1,305,068
Taxes on goods and services	484,825,979	33,609,795	35,714,850	69,324,645
Value-added tax	348,109,658	21,358,371	26,355,819	47,714,190
Domestic VAT	378,555,743	29,818,094	30,958,221	60,776,315
Import VAT	169,552,642	4,206,155	12,819,015	17,025,170
Refunds	(199,998,727)	(12,665,878)	(17,421,417)	(30,087,295)
Turnover tax for small businesses	44,844	59	467	526
Specific excise duties				
Beer	14,576,413	582,324	1,096,472	1,678,796
Sorghum beer and sorghum flour	4,356	314	231	545
Wine and other fermented beverages	4,086,375	290,891	289,959	580,850
Spirits	7,038,143	671,545	615,714	1,287,259
Cigarettes and cigarette tobacco	11,915,298	2,678,687	219,298	2,897,985
Pipe tobacco and cigars	494,930	72,850	24,750	97,600
Petroleum products	872,433	63,819	74,810	138,629
Revenue from neighbouring countries	1,664,245	36,745	-	36,745
Ad valorem excise duties	4,187,786	1,033,380	8,012	1,041,392
Health promotion levy	1,684,758	-	193,887	193,887
General fuel levy	77,508,550	5,781,181	5,954,968	11,736,149
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1,154,290	95,720	93,717	189,437
Plastic bag levy	363,419	624	720	1,344
Electricity levy	8,621,086	714,972	662,490	1,377,462
Incandescent light bulb levy	90,585	13,639	3,605	17,244
CO ₂ tax - motor vehicle emissions	1,575,207	139,194	67,645	206,839
Tyre levy	601,302	75,480	51,544	127,024
International Oil Pollution Compensation Fund	3,063	-	-	-
Other				
Universal Service Fund	229,236	-	742	742
Taxes on international trade and transactions	54,050,073	1,679,203	3,990,859	5,670,062
Import duties				
Customs duties	46,281,155	1,514,360	3,595,616	5,109,976
Specific excise duties on imports	6,319,664	95,903	343,254	439,157
Imports on Health promotion levy	245,242	1,742	3,912	5,654
Other				
Miscellaneous customs and excise receipts	1,103,377	61,891	47,764	109,655
Diamond export duties	100,634	5,307	313	5,620
Other taxes	(443)	-	-	-
Stamp duties and fees	(443)	-	-	-
State miscellaneous revenue	(1,142,473)	(234)	263	29
Total tax revenue (gross)	1,344,964,542	79,525,762	85,003,540	164,529,302
Less: SACU payments	(48,288,636)	(12,072,159)	-	(12,072,159)
Total tax revenue (net of SACU payments)	1,296,675,906	67,453,603	85,003,540	152,457,143
Departmental revenue	24,470,211	1,772,060	1,020,403	2,792,463
Non-tax receipts	5,400	30	343	372
Sales of goods and services other than capital assets				
Sales by market establishments	63,834	4,019	3,869	7,887
Administrative fees	1,368,370	17,960	28,032	45,991
Other sales	850,725	60,387	60,446	120,833
Selling of scrap or waste and other used current goods	10,418	(465)	1,085	619
Transfers received	571,161	1,197	16	1,213
Fines penalties and forfeits	610,725	44,210	27,652	71,862
Interest, dividends and rent on land				
Interest	3,490,316	321,040	234,256	555,296
Dividends	1,062,695	-	-	-
Rent on land	8,225,759	24,805	13,189	37,994
Of which:				
Mineral and petroleum royalties	8,179,900	23,573	8,424	31,997
Sales of capital assets	130,682	2,435	7,630	10,065
Financial transactions in assets and liabilities	8,080,126	1,296,444	643,886	1,940,331
Of which:				
NRF Receipts	6,185,000	1,212,267	509,420	1,721,687
Total national government revenue	1,321,146,117	69,225,663	86,023,942	155,249,605
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1,321,146,117	69,225,663	86,023,942	155,249,605
Departmental revenue received but not yet paid to NRF		461,311	697,937	1,159,247
Departmental revenue collected		(536,220)	(502,558)	(1,038,779)
Departmental revenue received by the NRF		997,531	1,200,495	2,198,026
Revenue collected on behalf of the Provincial Authorities		1	-	1
Revenue collected on behalf of the RAF		2,955,933	3,380,115	6,336,048
Revenue collected on behalf of the UIF		1,398,309	1,520,528	2,918,837
Total net revenue		74,041,217	91,622,522	165,663,739
Cash balance NRF		(9,218)	(33,759)	(42,977)
Provincial revenue collected by SARS and transferred by NRF		(2)	(1)	(3)
Direct transfer from NRF to the RAF		(3,111,741)	(2,955,933)	(6,067,674)
Direct transfer from NRF to the UIF		(1,657,480)	(1,398,309)	(3,055,789)
CARA added as part of cash revenue in Table 4		(4,193)	56,396	52,203
Revenue collected according to Table 4		69,258,583	87,290,916	156,549,499

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

6) VAT collected by the Post Office is reported as Import VAT and not Domestic VAT. The 2017/18 financial year figures have been updated

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