

Table 1 Revenue\*

R thousand	2018/19			2017/18		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income and profits</b>	<b>772,991,359</b>	<b>42,793,121</b>	<b>84,367,228</b>	<b>711,703,019</b>	<b>39,182,918</b>	<b>78,904,482</b>
Personal income tax	505,844,638	37,456,534	75,235,381	460,952,840	34,616,343	69,867,711
Provisional tax, assessment payments and penalties	49,250,435	1,025,807	1,880,886	45,796,556	855,502	1,540,579
Employees tax	488,679,783	37,589,670	76,048,884	446,274,168	35,214,017	70,772,138
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(111,565)	(457,425)	(4,095,757)	(794,184)	(1,146,875)
ETI credit - Refunds	(190,515)	(57,781)	(66,234)	(220,789)	(16,447)	(26,926)
PIT Refunds	(27,207,178)	(989,597)	(2,170,730)	(26,801,337)	(642,544)	(1,271,206)
Tax on corporate income						
Companies	231,218,699	1,006,435	2,038,749	217,412,046	1,039,298	2,339,873
Secondary tax on companies		9,250	6,685	175,784	24,947	48,073
Withholding tax on dividends	30,828,968	4,048,998	6,512,983	27,718,531	3,227,813	6,093,474
Withholding tax on interest	640,367	35,064	126,326	665,250	27,774	84,823
Other						
Interest on overdue income tax	4,413,842	236,705	444,960	4,776,802	246,649	470,255
Small business tax amnesty	44,844	135	144	1,766	95	273
<b>Taxes on payroll and workforce</b>	<b>16,929,383</b>	<b>1,223,166</b>	<b>2,566,946</b>	<b>16,012,406</b>	<b>1,263,217</b>	<b>2,262,699</b>
Skills development levy	16,929,383	1,223,166	2,566,946	16,012,406	1,263,217	2,262,699
<b>Taxes on property</b>	<b>17,310,665</b>	<b>1,281,281</b>	<b>2,600,392</b>	<b>16,584,607</b>	<b>1,284,085</b>	<b>2,558,176</b>
Estate, inheritance and gift taxes						
Donations tax	415,821	35,110	81,049	732,086	43,890	80,805
Estate duty	2,723,485	193,279	311,766	2,292,015	129,656	286,462
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	355,530	902,518	5,837,511	366,741	855,643
Transfer duties	8,346,714	697,361	1,305,058	7,722,996	743,797	1,335,266
<b>Taxes on goods and services</b>	<b>484,825,979</b>	<b>35,714,850</b>	<b>69,324,645</b>	<b>422,241,780</b>	<b>29,132,905</b>	<b>60,086,108</b>
Value-added tax	348,109,658	26,355,819	47,714,190	297,991,199	20,484,870	40,590,870
Domestic VAT	378,555,743	30,988,221	60,776,315	336,206,554	27,521,085	55,014,144
Import VAT	69,552,642	12,819,015	17,025,170	152,855,290	11,721,137	15,674,965
Refunds	(199,998,727)	(17,421,417)	(30,087,295)	(191,070,844)	(18,757,352)	(30,098,239)
Turnover tax for small businesses	44,844	467	526	33,504	232	397
Specific excise duties						
Beer	14,576,413	1,096,472	1,678,796	13,172,991	1,125,744	1,663,169
Sorghum beer and sorghum flour	4,358	231	545	3,918	194	324
Wine and other fermented beverages	4,086,375	289,959	580,850	3,771,564	259,770	525,066
Spirits	7,038,143	615,714	1,287,259	6,442,619	476,140	1,138,955
Cigarettes and cigarette tobacco	11,915,298	219,298	2,897,985	11,067,422	158,175	2,498,373
Pipe tobacco and cigars	494,930	24,750	97,600	429,271	11,265	96,385
Petroleum products	872,433	74,810	138,629	829,790	72,261	140,242
Revenue from neighbouring countries	1,664,245	-	36,745	1,638,277	-	1,699
Ad valorem excise duties	4,187,786	8,012	1,041,392	3,780,887	1,568	871,783
Health promotion levy	1,684,758	193,887	193,887	-	-	-
General fuel levy	77,508,550	5,954,968	11,736,149	70,948,576	5,623,786	10,626,835
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,154,290	93,717	189,437	1,086,040	93,594	186,005
Plastic bag levy	363,419	720	1,344	241,295	484	898
Electricity levy	8,621,086	662,490	1,377,462	8,500,970	684,161	1,396,048
Incandescent light bulb levy	90,585	3,605	17,244	55,354	4,794	7,223
CO <sub>2</sub> tax - motor vehicle emissions	1,575,207	67,645	206,839	1,336,817	68,693	218,946
Tyre levy	601,302	51,544	127,024	715,912	46,804	100,491
International Oil Pollution Compensation Fund	3,063	-	-	3,019	3,019	3,019
Other						
Universal Service Fund	229,236	742	742	192,357	19,351	19,351
<b>Taxes on international trade and transactions</b>	<b>54,050,073</b>	<b>3,990,859</b>	<b>5,670,062</b>	<b>49,945,877</b>	<b>3,869,873</b>	<b>5,417,679</b>
Import duties						
Customs duties	46,281,155	3,595,616	5,109,976	43,317,388	3,413,443	4,839,163
Specific excise duties on imports	6,319,664	343,254	439,157	5,836,478	385,326	431,595
Imports on Health promotion levy	245,242	3,912	5,654	-	-	-
Other						
Miscellaneous customs and excise receipts	1,103,377	47,764	109,655	705,156	70,886	135,536
Diamond export duties	100,634	313	5,620	86,856	218	11,385
Other taxes	(443)	-	-	(337)	-	11
Stamp duties and fees	(443)	-	-	(337)	-	11
<b>State miscellaneous revenue</b>	<b>(1,142,473)</b>	<b>263</b>	<b>29</b>	<b>(23,515)</b>	<b>104</b>	<b>710</b>
<b>Total tax revenue (gross)</b>	<b>1,344,564,542</b>	<b>85,003,540</b>	<b>164,529,302</b>	<b>1,216,463,838</b>	<b>74,733,102</b>	<b>149,229,685</b>
Less: SACU payments	(48,288,636)	-	(12,072,159)	(55,950,873)	-	(13,998,218)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,296,275,906</b>	<b>85,003,540</b>	<b>152,457,143</b>	<b>1,160,512,965</b>	<b>74,733,102</b>	<b>135,231,467</b>
<b>Departmental revenue</b>	<b>24,470,211</b>	<b>1,020,403</b>	<b>2,792,463</b>	<b>34,683,942</b>	<b>2,010,289</b>	<b>5,298,902</b>
Non-tax receipts	5,400	343	372	4,144	578	639
<b>Sales of goods and services other than capital assets</b>	<b>63,834</b>	<b>3,869</b>	<b>7,887</b>	<b>49,616</b>	<b>4,088</b>	<b>8,149</b>
Sales by market establishments	1,368,370	28,032	45,991	298,442	22,013	39,414
Administrative fees	850,725	60,446	120,833	1,135,750	42,154	77,959
Other sales	10,418	1,085	619	12,797	202	544
Selling of scrap or waste and other used current goods	571,161	16	1,213	287,002	122	122
<b>Transfers received</b>	<b>610,725</b>	<b>27,652</b>	<b>71,862</b>	<b>458,322</b>	<b>20,099</b>	<b>34,511</b>
<b>Fines penalties and forfeits</b>	<b>3,490,316</b>	<b>234,256</b>	<b>555,296</b>	<b>3,455,769</b>	<b>220,355</b>	<b>1,673,654</b>
Interest	1,062,695	-	-	1,406,436	-	20,000
Dividends	8,225,759	13,189	37,994	7,833,379	9,480	12,417
Rent on land						
Of which:						
Mineral and petroleum royalties	8,179,900	8,424	31,997	7,797,028	(3,198)	(1,785)
<b>Sales of capital assets</b>	<b>130,682</b>	<b>7,630</b>	<b>10,065</b>	<b>186,452</b>	<b>1,182</b>	<b>3,754</b>
<b>Financial transactions in assets and liabilities</b>	<b>8,080,126</b>	<b>643,886</b>	<b>1,940,331</b>	<b>19,565,834</b>	<b>1,690,016</b>	<b>3,427,739</b>
Of which:						
NRF Receipts	6,185,000	509,420	1,721,687	17,916,526	1,667,619	3,380,567
<b>Total national government revenue</b>	<b>1,321,146,117</b>	<b>86,023,942</b>	<b>155,249,605</b>	<b>1,195,206,907</b>	<b>76,743,392</b>	<b>140,530,549</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1,321,146,117</b>	<b>86,023,942</b>	<b>155,249,605</b>	<b>1,195,206,907</b>	<b>76,743,392</b>	<b>140,530,549</b>
Departmental revenue received but not yet paid to NRF	697,937	1,159,247	2,478,246	(115,007)	(33,394)	
Departmental revenue collected	(502,558)	(1,038,779)	(8,980,388)	(345,868)	(1,920,119)	
Departmental revenue received by the NRF	1,200,495	2,198,026	10,264,314	230,828	1,886,692	
Revenue collected on behalf of the Provincial Authorities	-	1	63	1	3	
Revenue collected on behalf of the RAF	3,380,115	6,336,048	36,474,472	2,958,350	5,315,865	
Revenue collected on behalf of the UIF	1,520,528	2,918,837	18,271,131	1,616,132	2,702,844	
<b>Total net revenue</b>	<b>91,622,522</b>	<b>165,663,739</b>	<b>1,252,430,819</b>	<b>81,202,868</b>	<b>148,515,867</b>	
Cash balance NRF	(33,759)	(42,977)	22,388	(148,150)	10,991	
Provincial revenue collected by SARS and transferred by NRF	(1)	(3)	(62)	-	-	
Direct transfer from NRF to the RAF	(2,955,933)	(6,067,674)	(36,048,140)	(2,357,514)	(5,042,924)	
Direct transfer from NRF to the UIF	(1,398,309)	(3,055,789)	(18,332,321)	(1,086,712)	(2,805,383)	
CARA added as part of cash revenue in Table 4	56,396	52,203	120,004	1,514	5,024	
<b>Revenue collected according to Table 4</b>	<b>87,290,916</b>	<b>156,549,499</b>	<b>1,198,192,689</b>	<b>77,612,006</b>	<b>140,683,575</b>	

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

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