

Table 1 Revenue\*

R thousand	2018/19				
	Budget estimate	April	May	June	Year to date
<b>Taxes on income and profits</b>	<b>772,991,359</b>	<b>41,574,107</b>	<b>42,793,121</b>	<b>93,122,186</b>	<b>177,489,414</b>
Personal income tax	505,844,638	37,778,847	37,456,534	36,934,451	112,169,832
Provisional tax, assessment payments and penalties	49,250,435	855,079	1,025,807	997,658	2,878,544
Employees tax	488,679,783	38,459,214	37,589,670	36,856,870	112,905,754
EIT credit - Refunds granted against PAYE payment	(4,687,886)	(345,860)	(111,565)	(282,474)	(739,899)
EIT credit - Refunds	(190,515)	(6,453)	(6,453)	(57,781)	(63,357)
PIT Refunds	(27,207,178)	(1,161,133)	(969,597)	(620,460)	(2,791,209)
Tax on corporate income					
Companies	231,218,699	1,032,314	1,006,435	53,902,667	55,941,416
Secondary tax on companies		(565)	9,250	2,017	10,702
Withholding tax on dividends	30,828,968	2,463,985	4,048,998	1,566,161	8,079,144
Withholding tax on Interest	640,367	91,262	35,064	20,204	146,529
Other					
Interest on overdue income tax	4,413,842	208,255	236,705	696,773	1,141,733
Small business tax amnesty	44,844	9	135	(86)	58
<b>Taxes on payroll and workforce</b>	<b>16,929,383</b>	<b>1,343,780</b>	<b>1,223,166</b>	<b>1,484,047</b>	<b>4,050,993</b>
Skills development levy	16,929,383	1,343,780	1,223,166	1,484,047	4,050,993
<b>Taxes on property</b>	<b>17,310,665</b>	<b>1,319,111</b>	<b>1,281,281</b>	<b>1,365,189</b>	<b>3,965,581</b>
Estate, inheritance and gift taxes					
Donations tax	415,821	45,939	35,110	47,827	128,876
Estate duty	2,723,485	118,487	193,279	175,923	487,689
Taxes on financial and capital transactions					
Securities transfer tax	5,824,644	546,988	355,530	504,696	1,407,214
Transfer duties	8,346,714	607,697	697,361	636,743	1,941,801
<b>Taxes on goods and services</b>	<b>484,825,979</b>	<b>33,609,795</b>	<b>35,714,850</b>	<b>37,674,542</b>	<b>106,999,187</b>
Value-added tax	348,109,658	21,356,371	26,356,819	27,920,423	75,634,613
Domestic VAT	6) 378,555,743	29,818,094	30,958,221	29,239,554	90,015,869
Import VAT	6) 169,552,642	4,206,155	12,819,015	13,727,090	30,752,260
Refunds	(199,998,727)	(12,665,878)	(17,421,417)	(15,046,221)	(45,133,516)
Turnover tax for small businesses	44,844	59	467	246	772
Specific excise duties					
Beer	14,576,413	582,324	1,096,472	1,041,957	2,720,753
Sorghum beer and sorghum flour	4,356	214	231	298	843
Wine and other fermented beverages	4,086,375	290,891	289,659	327,544	908,365
Spirits	7,038,143	671,545	615,714	583,540	1,870,800
Cigarettes and cigarette tobacco	11,915,298	2,678,687	219,298	299,642	3,197,627
Pipe tobacco and cigars	494,930	72,850	24,750	18,312	115,912
Petroleum products	1) 872,433	63,819	74,810	67,504	206,133
Revenue from neighbouring countries	2) 1,664,245	36,745	-	-	36,745
Ad valorem excise duties	4,187,786	1,033,380	8,012	(1)	1,041,391
Health promotion levy	1,684,758	-	193,887	352,331	546,218
General fuel levy	77,500,550	5,781,181	5,954,968	6,066,068	17,802,217
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	1,154,290	95,720	93,717	77,231	266,668
Plastic bag levy	363,419	624	720	69,816	71,160
Electricity levy	8,621,086	714,972	662,490	735,605	2,113,068
Incandescent light bulb levy	90,585	13,639	3,605	2,786	20,030
CO <sub>2</sub> tax - motor vehicle emissions	1,575,207	139,194	67,645	63,676	270,515
Tyre levy	601,302	75,480	51,544	47,513	174,537
International Oil Pollution Compensation Fund	3,063	-	-	-	-
Other	229,236	-	742	50	792
Universal Service Fund					
<b>Taxes on international trade and transactions</b>	<b>54,050,073</b>	<b>1,679,203</b>	<b>3,990,859</b>	<b>4,086,855</b>	<b>9,756,917</b>
Import duties					
Customs duties	46,281,155	1,514,360	3,595,616	3,526,302	8,636,277
Specific excise duties on imports	6,319,664	95,903	343,254	473,237	912,394
Imports on health promotion levy	245,242	1,742	3,912	5,467	11,121
Other					
Miscellaneous customs and excise receipts	1,103,377	61,891	47,764	81,825	191,480
Diamond export duties	100,634	5,307	313	24	5,644
<b>Other taxes</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Stamp duties and fees	(443)	-	-	-	-
<b>State miscellaneous revenue</b>	<b>(1,142,473)</b>	<b>(234)</b>	<b>263</b>	<b>(7,987)</b>	<b>(7,958)</b>
<b>Total tax revenue (gross)</b>	<b>1,344,964,542</b>	<b>79,525,762</b>	<b>85,003,540</b>	<b>137,724,832</b>	<b>302,254,133</b>
Less: SACU payments	4) (48,288,636)	(12,072,159)	-	-	(12,072,159)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,296,675,906</b>	<b>67,453,603</b>	<b>85,003,540</b>	<b>137,724,832</b>	<b>290,181,974</b>
<b>Departmental revenue</b>	<b>24,470,211</b>	<b>1,772,060</b>	<b>1,020,403</b>	<b>4,882,217</b>	<b>7,674,679</b>
<b>Sales of goods and services other than capital assets</b>					
Sales by market establishments	63,834	4,019	3,869	4,052	11,940
Non-tax receipts	5,400	30	343	12	384
Administrative fees	1,368,370	17,960	28,032	19,418	65,410
Other sales	850,725	60,387	60,446	69,276	190,109
Selling of scrap or waste and other used current goods	10,418	(465)	1,085	540	1,159
<b>Transfers received</b>	<b>571,161</b>	<b>1,197</b>	<b>16</b>	<b>769</b>	<b>1,981</b>
<b>Fines penalties and forfeits</b>	<b>610,725</b>	<b>44,210</b>	<b>27,652</b>	<b>23,285</b>	<b>95,146</b>
<b>Interest, dividends and rent on land</b>					
Interest	3,490,316	321,040	234,256	185,612	740,908
Dividends	1,062,695	-	-	490,677	490,677
Rent on land	8,225,759	24,805	13,189	3,348,890	3,386,883
Of which:					
Mineral and petroleum royalties	8,179,900	23,573	8,424	3,344,429	3,376,426
<b>Sales of capital assets</b>	<b>130,682</b>	<b>2,435</b>	<b>7,630</b>	<b>1,498</b>	<b>11,563</b>
<b>Financial transactions in assets and liabilities</b>	<b>8,080,126</b>	<b>1,296,444</b>	<b>643,886</b>	<b>738,187</b>	<b>2,878,518</b>
Of which:					
NRF Receipts	6,185,000	1,212,267	509,420	696,529	2,418,216
<b>Total national government revenue</b>	<b>1,321,146,117</b>	<b>69,225,663</b>	<b>86,023,942</b>	<b>142,607,048</b>	<b>297,856,654</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>					
Total national government revenue	1,321,146,117	69,225,663	86,023,942	142,607,048	297,856,654
Departmental revenue received but not yet paid to NRF		461,311	697,937	(1,001,222)	158,026
Departmental revenue collected		(536,220)	(502,558)	(841,259)	(1,880,037)
Departmental revenue received by the NRF		997,531	1,200,495	(159,963)	2,038,063
Other revenue received by the NRF		-	-	611,057	611,057
Revenue collected on behalf of the Provincial Authorities		1	-	1	2
Revenue collected on behalf of the RAF		2,955,933	3,380,115	3,491,135	9,827,183
Revenue collected on behalf of the UIF		1,398,309	1,520,528	1,624,563	4,543,400
<b>Total net revenue</b>	<b>74,041,217</b>	<b>74,041,217</b>	<b>91,622,522</b>	<b>147,332,582</b>	<b>312,996,321</b>
Cash balance NRF		(9,218)	(33,759)	60,188	17,211
Provincial revenue collected by SARS and transferred by NRF		(2)	(1)	-	(3)
Direct transfer from NRF to the RAF		(3,111,741)	(2,965,933)	(3,380,115)	(9,447,789)
Direct transfer from NRF to the UIF		(1,657,480)	(1,398,309)	(1,520,528)	(4,576,317)
CARA added as part of cash revenue in Table 4		(4,193)	56,396	(34,897)	17,306
<b>Revenue collected according to Table 4</b>	<b>69,258,583</b>	<b>87,290,916</b>	<b>142,457,230</b>	<b>299,006,729</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 First 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