

Table 1 Revenue\*

R thousand	2018/19			2017/18		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
<b>Taxes on income and profits</b>	<b>772,991,359</b>	<b>93,122,186</b>	<b>177,489,414</b>	<b>711,703,019</b>	<b>87,298,008</b>	<b>166,202,490</b>
Personal income tax	505,844,638	36,934,451	112,169,832	460,952,840	34,233,861	104,101,572
Provisional tax, assessment payments and penalties	49,250,435	997,658	2,878,544	45,796,556	891,458	2,432,037
Employees tax	488,679,783	36,856,870	112,905,754	446,274,168	34,424,704	105,196,842
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(282,474)	(739,899)	(4,095,757)	(488,091)	(1,634,966)
ETI credit - Refunds	(190,515)	(17,123)	(83,357)	(220,789)	(9,841)	(36,767)
PIT Refunds	(27,207,178)	(620,480)	(2,791,209)	(26,801,337)	(584,368)	(1,855,574)
Tax on corporate income						
Companies	231,218,699	53,902,667	55,941,416	217,412,046	51,438,910	53,778,783
Secondary tax on companies		2,017	10,702	175,784	6,154	54,227
Withholding tax on dividends	30,828,968	1,566,161	8,079,144	27,718,531	1,080,584	7,174,058
Withholding tax on Interest	640,367	20,204	146,529	665,250	73,924	158,746
Other						
Interest on overdue income tax	4,413,842	696,773	1,141,733	4,776,802	464,550	934,805
Small business tax amnesty	44,844	(86)	58	1,766	25	298
<b>Taxes on payroll and workforce</b>	<b>16,929,383</b>	<b>1,484,047</b>	<b>4,050,993</b>	<b>16,012,406</b>	<b>1,433,737</b>	<b>3,696,436</b>
Skills development levy	16,929,383	1,484,047	4,050,993	16,012,406	1,433,737	3,696,436
<b>Taxes on property</b>	<b>17,310,665</b>	<b>1,365,189</b>	<b>3,965,581</b>	<b>16,584,607</b>	<b>1,698,676</b>	<b>4,256,852</b>
Estate, inheritance and gift taxes						
Donations tax	415,821	47,827	128,876	732,086	13,203	94,007
Estate duty	2,723,485	175,923	487,689	2,292,015	561,674	848,136
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	504,696	1,407,214	5,837,511	373,851	1,229,494
Transfer duties	8,346,714	636,743	1,941,801	7,722,996	749,948	2,085,215
<b>Taxes on goods and services</b>	<b>484,825,979</b>	<b>37,674,542</b>	<b>106,999,187</b>	<b>422,241,780</b>	<b>31,659,516</b>	<b>91,745,624</b>
Value-added tax						
Domestic VAT	348,109,658	27,920,423	75,634,613	297,991,199	22,631,723	63,222,593
Import VAT	6)	6)	90,015,869	336,206,554	25,613,199	80,627,343
Refunds	(199,998,727)	(15,046,221)	(45,133,516)	(191,070,644)	(15,993,376)	(46,091,615)
Turnover tax for small businesses	44,844	246	772	33,504	5,814	6,211
Specific excise duties						
Beer	14,576,413	1,041,957	2,720,753	13,172,991	990,508	2,653,678
Sorghum beer and sorghum flour	4,356	298	843	3,918	196	520
Wine and other fermented beverages	4,066,375	327,544	908,395	3,771,564	277,832	802,928
Spirits	7,038,143	583,540	1,870,800	6,442,619	661,741	1,800,696
Cigarettes and cigarette tobacco	11,915,298	299,642	3,197,627	11,067,422	312,692	2,811,065
Pipe tobacco and cigars	494,930	18,312	115,912	429,271	13,558	109,944
Petroleum products	872,433	67,504	206,133	829,790	66,740	206,982
Revenue from neighbouring countries	1,664,245	-	36,745	1,638,277	-	1,699
Ad valorem excise duties	4,187,786	(1)	1,041,391	3,780,887	1,128	872,911
Health promotion levy	1,684,758	352,331	546,218	-	-	-
General fuel levy	77,508,550	6,066,068	17,802,217	70,948,576	5,685,117	16,311,952
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,154,290	77,231	266,668	1,086,040	80,260	266,265
Plastic bag levy	363,419	69,816	71,160	241,295	58,693	59,591
Electricity levy	8,621,086	735,605	2,113,068	8,500,970	752,107	2,148,155
Incandescent light bulb levy	90,585	2,786	20,030	55,354	5,084	12,306
CO <sub>2</sub> tax - motor vehicle emissions	1,575,207	63,676	270,515	1,336,817	68,161	287,107
Tyre levy	601,302	47,513	174,537	715,912	48,067	148,558
International Oil Pollution Compensation Fund	3,063	-	-	3,019	-	3,019
Other						
Universal Service Fund	229,236	50	792	192,357	94	19,444
<b>Taxes on international trade and transactions</b>	<b>54,050,073</b>	<b>4,086,855</b>	<b>9,756,917</b>	<b>49,945,877</b>	<b>3,890,931</b>	<b>9,308,611</b>
Import duties						
Customs duties	46,281,155	3,526,302	8,636,277	43,317,388	3,256,510	8,095,672
Specific excise duties on imports	6,319,664	473,237	912,394	5,836,478	446,150	877,745
Imports on health promotion levy	245,242	5,467	11,121	-	-	-
Other						
Miscellaneous customs and excise receipts	1,103,377	81,825	191,480	705,156	188,272	323,808
Diamond export duties	100,634	24	5,644	86,856	-	11,385
<b>Other taxes</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>(337)</b>	<b>-</b>	<b>11</b>
Stamp duties and fees	(443)	-	-	(337)	-	11
<b>State miscellaneous revenue</b>	<b>(1,142,473)</b>	<b>(7,987)</b>	<b>(7,958)</b>	<b>(23,515)</b>	<b>204,764</b>	<b>205,474</b>
<b>Total tax revenue (gross)</b>	<b>1,344,964,542</b>	<b>137,724,832</b>	<b>302,254,133</b>	<b>1,216,463,838</b>	<b>126,185,632</b>	<b>275,415,497</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>1,296,675,906</b>	<b>137,724,832</b>	<b>290,181,974</b>	<b>1,160,512,965</b>	<b>126,185,632</b>	<b>261,417,279</b>
<b>Departmental revenue</b>	<b>24,470,211</b>	<b>4,882,217</b>	<b>7,674,679</b>	<b>34,693,942</b>	<b>5,072,320</b>	<b>10,371,221</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	63,834	4,052	11,940	49,616	4,023	12,172
Non-tax receipts	5,400	12	384	4,144	148	787
Administrative fees	1,368,370	19,418	65,410	298,442	41,103	80,517
Other sales	850,725	69,276	190,109	1,135,750	39,251	117,210
Selling of scrap or waste and other used current goods	10,418	540	1,159	12,797	170	714
<b>Transfers received</b>	<b>571,161</b>	<b>769</b>	<b>1,981</b>	<b>287,002</b>	<b>690</b>	<b>812</b>
<b>Fines penalties and forfeits</b>	<b>610,725</b>	<b>23,285</b>	<b>95,146</b>	<b>458,322</b>	<b>23,673</b>	<b>58,183</b>
<b>Interest, dividends and rent on land</b>						
Interest	3,490,316	185,612	740,908	3,455,769	169,011	1,842,666
Dividends	1,062,695	490,677	490,677	1,406,436	33	20,033
Rent on land	8,225,759	3,348,890	3,386,883	7,833,379	3,215,916	3,228,332
Of which:						
Mineral and petroleum royalties	8,179,900	3,344,429	3,376,426	7,797,028	3,213,915	3,212,130
<b>Sales of capital assets</b>	<b>130,682</b>	<b>1,498</b>	<b>11,563</b>	<b>186,452</b>	<b>509</b>	<b>4,263</b>
<b>Financial transactions in assets and liabilities</b>	<b>8,080,126</b>	<b>738,187</b>	<b>2,678,518</b>	<b>19,565,834</b>	<b>1,577,793</b>	<b>5,005,533</b>
Of which:						
NRF Receipts	6,185,000	696,529	2,418,216	17,916,526	1,470,498	4,851,065
<b>Total national government revenue</b>	<b>1,321,146,117</b>	<b>142,607,048</b>	<b>297,856,654</b>	<b>1,195,206,907</b>	<b>131,257,952</b>	<b>271,788,501</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>142,607,048</b>	<b>297,856,654</b>	<b>1,195,206,907</b>	<b>131,257,952</b>	<b>271,788,501</b>
<b>Departmental revenue received but not yet paid to NRF</b>		<b>(1,001,222)</b>	<b>158,026</b>	<b>2,478,246</b>	<b>273,397</b>	<b>240,003</b>
Departmental revenue collected		(841,259)	(1,880,037)	(8,980,388)	(387,907)	(2,308,026)
Departmental revenue received by the NRF		(159,963)	2,038,063	10,264,314	661,287	2,547,979
Other revenue received by the NRF		611,057	611,057	1,194,323	17	50
Revenue collected on behalf of the Provincial Authorities		1	2	63	1	4
Revenue collected on behalf of the RAF		3,491,135	9,827,183	36,474,472	3,023,938	8,339,803
Revenue collected on behalf of the UIF		1,624,563	4,543,400	18,271,131	1,552,605	4,255,449
<b>Total net revenue</b>		<b>147,332,582</b>	<b>312,996,321</b>	<b>1,252,430,819</b>	<b>136,107,893</b>	<b>284,623,760</b>
Cash balance NRF		60,188	17,211	22,388	(2,419)	8,572
Provincial revenue collected by SARS and transferred by NRF		-	(3)	(62)	(3)	(3)
Direct transfer from NRF to the RAF		(3,380,115)	(9,447,789)	(36,048,140)	(2,958,350)	(8,001,274)
Direct transfer from NRF to the UIF		(1,520,528)	(4,576,317)	(18,332,321)	(1,616,132)	(4,421,515)
CARA added as part of cash revenue in Table 4		(34,897)	17,306	120,004	4,392	9,416
<b>Revenue collected according to Table 4</b>		<b>142,457,230</b>	<b>299,006,729</b>	<b>1,198,192,689</b>	<b>131,535,381</b>	<b>272,218,956</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