

Table 1 Revenue\*

R thousand	2018/19					
	Budget estimate	April	May	June	July	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>39,100,159</b>	<b>216,589,573</b>
Personal income tax	505,844,638	37,778,847	37,456,534	36,934,451	34,800,648	146,970,480
Provisional tax, assessment payments and penalties	49,250,435	855,079	1,025,807	997,658	1,099,126	3,977,670
Employees tax	488,679,783	38,459,214	37,589,670	36,856,870	38,651,443	151,557,197
ETI credit - Refunds granted against PAYE payment	(4,887,886)	(345,860)	(111,565)	(282,474)	(252,771)	(992,670)
ETI credit - Refunds	(190,515)	(8,453)	(57,781)	(17,123)	(28,245)	(111,602)
PIT Refunds	(27,207,178)	(1,181,133)	(989,597)	(620,480)	(4,668,905)	(7,460,115)
Tax on corporate income						
Corporate income tax	231,218,699	1,032,314	1,006,435	53,902,667	1,758,323	57,699,740
Secondary tax on companies	-	(565)	9,250	2,017	7,134	17,836
Withholding tax on dividends	30,828,968	2,463,985	4,048,998	1,566,161	2,022,246	10,101,390
Withholding tax on interest	640,367	91,262	35,064	20,204	43,911	190,440
Other						
Interest on overdue income tax	4,413,842	208,255	236,705	696,773	467,845	1,609,578
Small business tax amnesty	44,844	9	135	(86)	52	110
<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>1,369,887</b>	<b>5,420,880</b>
Skills development levy	16,929,383	1,343,780	1,223,166	1,484,047	1,369,887	5,420,880
<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>1,207,981</b>	<b>5,173,561</b>
Estate, inheritance and gift taxes						
Donations tax	415,821	45,939	35,110	47,827	19,651	148,528
Estate duty	2,723,485	118,487	193,279	175,923	130,585	618,274
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	546,988	355,530	504,696	447,322	1,854,546
Transfer duties	8,346,714	607,697	697,361	636,743	610,412	2,552,213
<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>39,946,565</b>	<b>146,945,752</b>
Value-added tax	348,109,658	21,358,371	26,355,819	27,920,423	28,092,401	103,727,015
Domestic VAT	378,555,743	29,818,094	30,968,221	29,239,554	31,682,134	121,698,003
Import VAT	169,552,642	4,206,155	12,819,015	13,727,090	14,194,902	44,947,162
Refunds	(199,998,727)	(12,665,878)	(17,421,417)	(15,046,221)	(17,784,635)	(62,918,151)
Turnover tax for small businesses	44,844	59	467	246	228	999
Specific excise duties						
Beer	14,576,413	582,324	1,096,472	1,041,957	1,020,447	3,741,200
Sorghum beer and sorghum flour	4,366	314	231	298	382	1,225
Wine and other fermented beverages	4,086,375	290,891	289,959	327,544	340,134	1,248,529
Spirits	7,038,143	671,545	615,714	583,540	845,018	2,715,817
Cigarettes and cigarette tobacco	11,915,298	2,678,687	219,298	299,642	552,499	3,750,126
Pipe tobacco and cigars	494,930	72,850	24,750	18,312	21,364	137,275
Petroleum products	872,433	63,819	74,810	67,504	60,075	266,207
Revenue from neighbouring countries	1,664,245	36,745	-	-	423,081	459,826
Ad valorem excise duties	4,187,768	1,033,380	8,012	(1)	987,494	2,028,885
Health promotion levy	1,684,758	-	193,887	352,331	233,110	779,328
General fuel levy	77,508,550	5,781,181	5,954,968	6,066,068	6,221,955	24,024,172
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	85,981	352,649
Plastic bag levy	363,419	624	720	69,816	458	71,617
Electricity levy	8,621,086	714,972	662,490	735,605	729,523	2,842,591
Incandescent light bulb levy	90,585	13,639	3,605	2,786	1,524	21,553
CO <sub>2</sub> tax - motor vehicle emissions	1,575,207	139,194	67,645	63,676	226,045	496,560
Tyre levy	601,302	75,480	51,544	47,513	100,289	274,826
International Oil Pollution Compensation Fund	3,063	-	-	-	4,454	4,454
Other						
Universal Service Fund	229,236	-	742	50	103	895
<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>5,012,955</b>	<b>14,769,872</b>
Import duties						
Customs duties	46,281,155	1,514,380	3,595,616	3,526,302	4,450,853	13,087,131
Specific excise duties on imports	6,319,664	95,903	343,254	473,237	445,927	1,358,321
Imports on health promotion levy	245,242	1,742	3,912	5,467	3,217	14,338
Other						
Miscellaneous customs and excise receipts	1,103,377	61,891	47,764	81,825	112,542	304,023
Diamond export duties	100,634	5,307	313	24	415	6,060
<b>Other taxes</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
Stamp duties and fees	(443)	-	-	-	0	0
<b>State miscellaneous revenue</b>	<b>(1,142,473)</b>	<b>(234)</b>	<b>263</b>	<b>(7,987)</b>	<b>(34)</b>	<b>(7,992)</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>86,637,513</b>	<b>388,891,646</b>
Less: SACU payments	(48,288,636)	(12,072,159)	-	-	(12,072,159)	(24,144,318)
<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>74,565,354</b>	<b>364,747,328</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>1,112,014</b>	<b>8,786,694</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	63,834	4,019	3,869	4,052	4,133	16,072
Non-tax receipts	5,400	30	943	12	507	890
Administrative fees	1,368,370	17,960	28,032	19,418	16,972	82,382
Other sales	850,725	60,387	60,446	69,276	158,727	348,836
Selling of scrap or waste and other used current goods	10,418	(465)	1,085	540	576	1,736
Transfers received	571,161	1,197	16	769	362	2,343
Fines penalties and forfeits	610,725	44,210	27,652	23,265	114,473	209,619
<b>Interest, dividends and rent on land</b>						
Interest	3,490,316	321,040	234,256	185,612	185,436	926,343
Dividends	1,062,695	-	-	490,677	-	490,677
Rent on land	8,225,759	24,805	13,189	3,348,890	37,711	3,424,595
Of which:						
Mineral and petroleum royalties	8,179,900	23,573	8,424	3,344,429	36,005	3,412,432
<b>Sales of capital assets</b>	<b>130,682</b>	<b>2,435</b>	<b>7,630</b>	<b>1,498</b>	<b>168</b>	<b>11,731</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>592,949</b>	<b>3,271,468</b>
Of which:						
NRF Receipts	6,185,000	1,212,267	509,420	696,529	561,244	2,979,460
<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>75,677,368</b>	<b>373,534,021</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>69,225,663</b>	<b>86,023,942</b>	<b>142,607,048</b>	<b>75,677,368</b>	<b>373,534,021</b>
<b>Departmental revenue received but not yet paid to NRF</b>		<b>461,311</b>	<b>697,937</b>	<b>(1,001,222)</b>	<b>818,465</b>	<b>976,491</b>
Departmental revenue collected		(536,220)	(502,558)	(841,259)	(514,765)	(2,394,802)
Departmental revenue received by the NRF		997,531	1,200,495	(159,963)	1,333,230	3,371,293
Other revenue received by the NRF		-	-	611,057	35,594	646,651
Revenue collected on behalf of the Provincial Authorities		1	-	1	0	2
Revenue collected on behalf of the RAF		2,955,933	3,380,115	3,491,135	3,554,005	13,381,188
Revenue collected on behalf of the UIF		1,398,309	1,520,528	1,624,563	1,559,244	6,102,644
<b>Total net revenue</b>		<b>74,041,217</b>	<b>91,622,522</b>	<b>147,332,582</b>	<b>81,644,676</b>	<b>394,640,997</b>
Cash balance NRF		(9,218)	(33,759)	60,188	(55,960)	(38,749)
Provincial revenue collected by SARS and transferred by NRF		(2)	(1)	-	(1)	(4)
Direct transfer from NRF to the RAF		(3,111,741)	(2,955,933)	(3,380,115)	(3,491,135)	(12,938,924)
Direct transfer from NRF to the UIF		(1,657,480)	(1,398,309)	(1,520,528)	(1,624,563)	(6,200,880)
CARA added as part of cash revenue in Table 4		(4,193)	56,396	(34,897)	(2,013)	15,293
<b>Revenue collected according to Table 4</b>		<b>69,258,583</b>	<b>87,290,916</b>	<b>142,457,230</b>	<b>76,471,004</b>	<b>375,477,733</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

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