

Table 1 Revenue*

R thousand	2018/19			2017/18		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income and profits	772,991,359	39,100,159	216,589,573	711,703,019	34,784,516	200,987,006
Personal income tax	505,844,638	34,800,648	146,970,480	460,952,840	31,542,857	135,644,429
Provisional tax, assessment payments and penalties	49,250,435	1,099,126	3,977,670	45,796,556	1,021,695	3,453,732
Employees tax	488,679,783	38,651,443	151,557,197	446,274,168	35,694,296	140,891,138
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(252,771)	(992,670)	(4,095,757)	(36,464)	(1,671,430)
ETI credit - Refunds	(190,515)	(28,245)	(111,602)	(230,789)	(26,368)	(63,135)
PIT Refunds	(27,207,178)	(4,668,905)	(7,460,115)	(26,801,337)	(5,110,303)	(6,965,877)
Tax on corporate income						
Corporate income tax	231,218,699	1,758,323	57,699,740	217,412,046	1,277,736	55,056,519
Secondary tax on companies		7,134	17,836	175,784	3,445	57,672
Withholding tax on dividends	30,828,968	2,022,246	10,101,390	27,718,531	1,751,723	8,925,781
Withholding tax on Interest	640,367	43,911	190,440	665,250	38,699	197,445
Other						
Interest on overdue income tax	4,413,842	467,845	1,609,578	4,776,802	169,641	1,104,446
Small business tax amnesty	44,844	52	110	1,766	415	713
Taxes on payroll and workforce	16,929,383	1,369,887	5,420,880	16,012,406	966,770	4,663,205
Skills development levy	16,929,383	1,369,887	5,420,880	16,012,406	966,770	4,663,205
Taxes on property	17,310,665	1,207,981	5,173,561	16,584,607	1,280,695	5,537,547
Estate, inheritance and gift taxes						
Donations tax	415,821	19,651	148,528	732,086	26,123	120,130
Estate duty	2,723,485	130,585	618,274	2,292,015	182,291	1,030,428
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	447,332	1,854,546	5,837,511	468,321	1,697,815
Transfer duties	8,346,714	610,412	2,552,213	7,722,966	603,959	2,689,174
Taxes on goods and services	484,825,979	39,946,565	146,945,752	422,241,780	34,595,134	126,340,757
Value-added tax	348,109,658	28,092,401	103,727,015	297,991,199	23,971,409	87,194,001
Domestic VAT	378,555,743	31,682,134	121,698,003	336,206,554	28,535,057	109,162,440
Import VAT	169,552,642	14,194,902	44,947,162	152,855,290	12,347,238	41,034,103
Refunds	(199,998,727)	(17,784,635)	(62,918,151)	(191,070,644)	(16,910,926)	(63,002,542)
Turnover tax for small businesses	44,844	228	999	33,504	42	6,253
Specific excise duties						
Beer	14,576,413	1,020,447	3,741,200	13,172,991	1,175,318	3,828,995
Sorghum beer and sorghum flour	4,356	382	1,225	3,918	532	1,032
Wine and other fermented beverages	4,086,375	340,134	1,248,529	3,771,564	293,328	1,099,256
Spirits	7,038,143	845,018	2,715,817	6,442,619	477,911	2,276,607
Cigarettes and cigarette tobacco	11,915,298	552,499	3,750,126	11,067,422	612,358	3,423,423
Pipe tobacco and cigars	494,930	21,364	137,275	429,271	33,342	143,286
Petroleum products	872,433	60,075	266,207	829,790	61,135	268,117
Revenue from neighbouring countries	1,664,245	423,081	459,826	1,638,277	421,378	423,076
Ad valorem excise duties	4,187,786	987,494	2,028,885	3,780,887	934,580	1,807,490
Health promotion levy	1,684,758	233,110	779,328	-	-	-
General fuel levy	77,508,550	6,221,955	24,024,172	70,948,576	5,497,671	21,800,623
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,154,290	85,981	352,649	1,086,040	98,812	365,077
Plastic bag levy	363,419	458	71,617	241,295	437	60,028
Electricity levy	8,621,086	729,523	2,842,591	8,500,970	729,514	2,877,669
Incandescent light bulb levy	90,585	1,524	21,553	55,354	6,784	19,091
CO ₂ tax - motor vehicle emissions	1,575,207	226,045	496,560	1,336,817	180,408	467,515
Tyre levy	601,302	100,289	274,826	715,912	100,035	248,593
International Oil Pollution Compensation Fund	3,063	4,454	4,454	3,019	-	3,019
Other						
Universal Service Fund	229,236	103	895	192,357	139	19,584
Taxes on international trade and transactions	54,050,073	5,012,955	14,769,872	49,945,877	3,678,359	12,986,970
Import duties						
Customs duties	46,281,155	4,450,853	13,087,131	43,317,388	3,471,433	11,567,105
Specific excise duties on imports	6,319,664	445,927	1,358,321	5,836,478	346,631	1,224,377
Imports on health promotion levy	245,242	3,217	14,338	-	-	-
Other						
Miscellaneous customs and excise receipts	1,103,377	112,542	304,023	705,156	(139,705)	184,103
Diamond export duties	100,634	415	6,060	86,856	-	11,385
Other taxes	(443)	0	0	(337)	1	12
Stamp duties and fees	(443)	0	0	(337)	1	12
State miscellaneous revenue	(1,142,473)	(34)	(7,992)	(23,515)	(204,012)	1,462
Total tax revenue (gross)	1,344,964,542	86,637,513	388,891,646	1,216,463,838	75,101,463	350,516,960
Less: SACU payments	(48,288,636)	(12,072,159)	(24,144,318)	(55,950,873)	(13,977,099)	(27,975,317)
Total tax revenue (net of SACU payments)	1,296,675,906	74,565,354	364,747,328	1,160,512,965	61,124,364	322,541,643
Departmental revenue	24,470,211	1,112,014	8,786,694	34,693,942	1,712,119	12,083,341
Sales of goods and services other than capital assets						
Sales by market establishments	63,834	4,133	16,072	49,616	4,271	16,443
Non-tax receipts	5,400	507	890	4,144	195	982
Administrative fees	1,368,370	16,972	82,382	298,442	28,522	109,039
Other sales	850,725	158,272	348,836	1,135,750	162,567	279,777
Selling of scrap or waste and other used current goods	10,418	576	1,736	12,797	15,882	16,597
Transfers received	571,161	362	2,343	287,002	5,043	5,855
Fines penalties and forfeits	610,725	114,473	209,619	458,322	150,944	209,127
Interest, dividends and rent on land						
Interest	3,490,316	185,436	926,343	3,455,769	(656,130)	1,186,535
Dividends	1,062,695	-	490,677	1,406,436	22	20,055
Rent on land	8,225,759	37,711	3,424,595	7,833,379	70,900	3,299,233
Of which:						
Mineral and petroleum royalties	8,179,900	36,005	3,412,432	7,797,028	68,844	3,280,974
Sales of capital assets	130,682	168	11,731	186,452	30,842	35,105
Financial transactions in assets and liabilities	8,080,126	592,949	3,271,468	19,565,834	1,899,061	6,904,593
Of which:						
NRF Receipts	6,185,000	561,244	2,979,460	17,916,526	956,601	5,807,666
Total national government revenue	1,321,146,117	75,677,368	373,534,021	1,195,206,907	62,836,483	334,624,984
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,321,146,117	75,677,368	373,534,021	1,195,206,907	62,836,483	334,624,984
Departmental revenue received but not yet paid to NRF		818,465	976,491	2,478,246	684,026	924,028
Departmental revenue collected		(514,765)	(2,394,802)	(8,980,388)	(686,674)	(2,994,701)
Departmental revenue received by the NRF		1,333,230	3,371,293	10,264,314	1,370,700	3,918,679
Other revenue received by the NRF		35,594	646,651	1,194,323	-	50
Revenue collected on behalf of the Provincial Authorities		0	2	63	-	4
Revenue collected on behalf of the RAF		3,554,005	13,381,188	36,474,472	2,954,489	11,294,292
Revenue collected on behalf of the UIF		1,559,244	6,102,644	18,271,131	1,483,274	5,738,723
Total net revenue		81,644,676	394,640,997	1,252,430,819	67,958,272	352,582,032
Cash balance NRF		(55,960)	(38,749)	22,388	(17,465)	(8,893)
Provincial revenue collected by SARS and transferred by NRF		(1)	(4)	(62)	(1)	(4)
Direct transfer from NRF to the RAF		(3,491,135)	(12,938,924)	(36,048,140)	(3,023,938)	(11,025,212)
Direct transfer from NRF to the UIF		(1,624,563)	(6,200,880)	(18,332,321)	(1,552,650)	(5,974,120)
CARA added as part of cash revenue in Table 4		(2,013)	15,293	120,004	12,050	21,466
Revenue collected according to Table 4		76,471,004	375,477,733	1,198,192,689	63,376,313	335,595,269

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