

Table 1 Revenue\*

R thousand	2018/19			2017/18		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
<b>Taxes on income and profits</b>	<b>772,991,359</b>	<b>68,696,355</b>	<b>285,285,928</b>	<b>711,703,019</b>	<b>62,994,979</b>	<b>263,981,984</b>
Personal income tax	505,844,638	47,487,163	194,457,643	460,952,840	41,414,093	177,058,522
Provisional tax, assessment payments and penalties	49,250,435	13,818,566	17,796,236	45,796,556	10,095,566	13,549,298
Employees tax	488,679,783	37,907,753	189,464,949	446,274,168	35,734,610	176,625,748
ETI credit - Refunds granted against PAYE payment	(4,887,886)	(276,483)	(1,269,153)	(4,095,757)	(287,265)	(1,958,695)
ETI credit - Refunds	(190,515)	(39,754)	(151,356)	(220,789)	(21,306)	(84,441)
PIT Refunds	(27,207,178)	(3,922,918)	(11,383,033)	(26,801,337)	(4,107,511)	(11,073,388)
Tax on corporate income						
Corporate income tax	231,218,699	19,291,546	76,991,285	217,412,046	19,840,341	74,896,860
Secondary tax on companies		2,782	20,618	175,784	4,206	61,879
Withholding tax on dividends	30,828,968	1,607,760	11,709,149	27,718,531	1,415,233	10,341,014
Withholding tax on Interest	640,367	39,277	229,717	665,250	24,518	221,963
Other						
Interest on overdue income tax	4,413,842	267,816	1,877,394	4,776,802	296,367	1,400,813
Small business tax amnesty	44,844	12	122	1,766	320	933
<b>Taxes on payroll and workforce</b>	<b>16,929,383</b>	<b>1,428,817</b>	<b>6,849,696</b>	<b>16,012,406</b>	<b>1,420,091</b>	<b>6,083,297</b>
Skills development levy	16,929,383	1,428,817	6,849,696	16,012,406	1,420,091	6,083,297
<b>Taxes on property</b>	<b>17,310,665</b>	<b>1,194,701</b>	<b>6,368,263</b>	<b>16,584,607</b>	<b>1,226,748</b>	<b>6,764,295</b>
Estate, inheritance and gift taxes						
Donations tax	415,821	44,491	193,019	732,086	17,977	138,107
Estate duty	2,723,485	133,474	751,749	2,292,015	132,351	1,162,779
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	378,109	2,232,655	5,837,511	407,072	2,104,888
Transfer duties	8,346,714	638,627	3,190,840	7,722,996	669,348	3,368,522
<b>Taxes on goods and services</b>	<b>484,825,979</b>	<b>38,751,262</b>	<b>185,697,014</b>	<b>422,241,780</b>	<b>32,535,102</b>	<b>158,875,860</b>
Value-added tax	348,109,658	28,616,319	132,343,333	297,991,199	23,509,343	110,703,345
Domestic VAT	6)	31,013,424	152,711,427	336,206,554	26,975,254	136,137,694
Import VAT	6)	169,552,642	15,255,896	60,203,058	152,855,290	12,324,231
Refunds	(199,998,727)	(17,653,002)	(80,571,152)	(191,070,644)	(15,790,142)	(78,792,683)
Turnover tax for small businesses	44,844	8,287	9,286	33,504	5,820	12,073
Specific excise duties						
Beer	14,576,413	1,029,711	4,770,911	13,172,991	1,002,482	4,831,477
Sorghum beer and sorghum flour	4,356	3,916	1,401	3,916	2,949	1,401
Wine and other fermented beverages	4,086,375	18,187	1,266,717	3,771,564	22,158	1,118,414
Spirits	7,038,143	301,425	3,017,242	6,442,619	186,757	2,466,364
Cigarettes and cigarette tobacco	11,915,298	700,556	4,450,682	11,067,422	698,677	4,122,100
Pipe tobacco and cigars	494,930	66,832	204,108	429,271	30,874	174,160
Petroleum products	872,433	66,797	333,004	829,790	67,416	335,533
Revenue from neighbouring countries	1,664,245	-	459,826	1,638,277	-	423,076
Ad valorem excise duties	4,187,786	48,963	2,077,848	3,780,887	418	1,807,909
Health promotion levy	1,684,758	231,498	1,010,826	-	-	-
General fuel levy	77,508,550	6,649,090	30,673,262	70,948,576	6,074,227	27,883,851
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,154,290	85,423	438,072	1,086,040	83,959	449,035
Plastic bag levy	363,419	316	71,934	241,296	491	60,519
Electricity levy	8,621,086	753,802	3,596,393	8,500,970	741,423	3,619,092
Incandescent light bulb levy	90,585	1,531	23,085	55,354	3,583	22,674
CO <sub>2</sub> tax - motor vehicle emissions	1,575,207	75,497	572,057	1,336,817	59,032	526,547
Tyre levy	601,302	48,712	323,538	715,912	48,063	296,656
International Oil Pollution Compensation Fund	3,063	1,027	5,481	-	-	3,019
Other						
Universal Service Fund	229,236	47,112	48,007	192,357	29	19,613
<b>Taxes on international trade and transactions</b>	<b>54,050,073</b>	<b>4,474,428</b>	<b>19,244,300</b>	<b>49,945,877</b>	<b>3,866,754</b>	<b>16,853,724</b>
Import duties						
Customs duties	46,281,155	4,017,776	17,104,907	43,317,388	3,321,300	14,888,405
Specific excise duties on imports	6,319,664	447,706	1,806,027	5,836,478	353,719	1,578,095
Imports on health promotion levy	245,242	4,940	19,278	-	-	-
Other						
Miscellaneous customs and excise receipts	1,103,377	3,973	307,996	705,156	191,422	375,525
Diamond export duties	100,634	33	6,083	86,856	314	11,699
<b>Other taxes</b>	<b>(443)</b>	<b>0</b>	<b>0</b>	<b>(337)</b>	<b>-</b>	<b>12</b>
Stamp duties and fees	(443)	0	0	(337)	-	12
<b>State miscellaneous revenue</b>	<b>(1,142,473)</b>	<b>(165)</b>	<b>(8,157)</b>	<b>(23,515)</b>	<b>(705)</b>	<b>757</b>
<b>Total tax revenue (gross)</b>	<b>1,344,964,542</b>	<b>114,545,398</b>	<b>503,437,044</b>	<b>1,216,463,838</b>	<b>102,042,970</b>	<b>452,559,930</b>
<b>Less: SACU payments</b>	<b>(48,288,636)</b>	<b>-</b>	<b>(24,144,318)</b>	<b>(55,950,873)</b>	<b>-</b>	<b>(27,975,317)</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1,296,675,906</b>	<b>114,545,398</b>	<b>479,292,726</b>	<b>1,160,512,965</b>	<b>102,042,970</b>	<b>424,584,613</b>
<b>Departmental revenue</b>	<b>24,470,211</b>	<b>1,138,743</b>	<b>9,925,436</b>	<b>34,693,942</b>	<b>3,124,587</b>	<b>15,207,928</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	63,834	4,202	20,274	49,616	4,127	20,570
Non-tax receipts	5,400	566	1,456	4,144	410	1,391
Administrative fees	1,388,370	20,087	102,469	298,442	19,360	128,399
Other sales	850,725	63,054	411,891	1,135,750	136,139	415,916
Selling of scrap or waste and other used current goods	10,418	795	2,530	12,797	2,966	19,563
<b>Transfers received</b>	<b>571,161</b>	<b>97,549</b>	<b>99,892</b>	<b>287,002</b>	<b>-</b>	<b>5,855</b>
<b>Fines penalties and forfeits</b>	<b>610,725</b>	<b>17,773</b>	<b>227,392</b>	<b>458,322</b>	<b>24,348</b>	<b>233,476</b>
<b>Interest, dividends and rent on land</b>						
Interest	3,490,316	281,392	1,207,735	3,455,769	287,414	1,473,949
Dividends	1,062,695	-	490,677	1,406,436	601,968	622,023
Rent on land	8,225,759	201,921	3,626,516	7,833,379	192,201	3,491,434
Of which:						
Mineral and petroleum royalties	8,179,900	200,868	3,613,300	7,797,028	189,912	3,470,886
<b>Sales of capital assets</b>	<b>130,682</b>	<b>18,391</b>	<b>28,122</b>	<b>186,452</b>	<b>23,982</b>	<b>59,087</b>
<b>Financial transactions in assets and liabilities</b>	<b>8,080,126</b>	<b>435,015</b>	<b>3,706,482</b>	<b>19,565,834</b>	<b>1,831,872</b>	<b>8,736,265</b>
NRF Receipts	6,185,000	343,237	3,322,697	17,916,526	1,755,695	7,563,261
<b>Total national government revenue</b>	<b>1,321,146,117</b>	<b>115,684,141</b>	<b>489,218,162</b>	<b>1,195,206,907</b>	<b>105,167,557</b>	<b>439,792,541</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>115,684,141</b>	<b>489,218,162</b>	<b>1,195,206,907</b>	<b>105,167,557</b>	<b>439,792,541</b>
<b>Departmental revenue received but not yet paid to NRF</b>	<b>41,398</b>	<b>1,017,889</b>	<b>2,478,246</b>	<b>(472,379)</b>	<b>(472,379)</b>	<b>451,649</b>
Departmental revenue collected		(594,638)	(2,989,440)	(8,980,388)	(1,178,880)	(4,173,681)
Departmental revenue received by the NRF		636,036	4,007,329	10,264,314	706,601	4,625,280
Other revenue received by the NRF		212,915	859,566	1,194,323	-	50
Revenue collected on behalf of the Provincial Authorities		0	2	-	-	4
Revenue collected on behalf of the RAF		3,858,206	17,239,394	36,474,472	3,047,123	14,341,415
Revenue collected on behalf of the UIF		1,606,503	7,709,147	18,271,131	1,564,210	7,302,933
<b>Total net revenue</b>	<b>1,280,148,117</b>	<b>121,403,164</b>	<b>516,044,161</b>	<b>1,252,430,819</b>	<b>109,306,511</b>	<b>461,888,543</b>
Cash balance NRF		36,932	(1,817)	22,388	(21,722)	(30,615)
Provincial revenue collected by SARS and transferred by NRF		0	(4)	(62)	-	(4)
Direct transfer from NRF to the RAF		(3,554,005)	(16,492,929)	(36,048,140)	(2,954,489)	(13,979,701)
Direct transfer from NRF to the UIF		(1,559,244)	(7,760,124)	(18,332,321)	(1,483,274)	(7,457,394)
CARA added as part of cash revenue in Table 4		(6,913)	8,380	120,004	(522)	20,944
<b>Revenue collected according to Table 4</b>		<b>116,319,934</b>	<b>491,797,668</b>	<b>1,198,192,689</b>	<b>104,846,504</b>	<b>440,441,773</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