

Table 1 Revenue*

R thousand	2018/19			2017/18		
	Budget estimate	September	Year to date	Audited outcome	September	Year to date
Taxes on income and profits	772,991,359	61,269,501	346,555,429	711,703,019	58,746,697	322,728,681
Personal income tax	505,844,638	36,800,889	231,258,532	460,952,841	35,977,268	213,035,790
Provisional tax, assessment payments and penalties	49,250,435	2,111,167	19,907,403	45,796,556	2,418,273	15,967,572
Employees tax	488,679,783	39,043,758	228,508,707	446,274,168	36,945,075	213,570,823
EIT credit - Refunds granted against PAYE payment	(4,687,886)	(363,793)	(1,632,946)	(4,095,757)	(321,314)	(2,280,009)
EIT credit - Refunds	(190,515)	(387,480)	(538,817)	(220,788)	(17,275)	(101,716)
PIT Refunds	(27,207,178)	(3,602,783)	(14,985,816)	(26,801,337)	(3,047,491)	(14,120,879)
Tax on corporate income						
Corporate income tax	231,218,699	22,530,903	99,522,188	217,412,046	20,626,606	95,523,466
Secondary tax on companies	-	4,026	24,643	175,784	6,007	67,886
Withholding tax on dividends	30,828,968	1,358,504	13,067,653	27,718,531	1,605,740	11,946,755
Withholding tax on interest	640,367	36,212	265,930	665,250	48,104	270,068
Other						
Interest on overdue income tax	4,413,842	538,952	2,416,346	4,776,801	482,695	1,883,508
Small business tax amnesty	44,844	16	137	1,766	276	1,209
Taxes on payroll and workforce	16,929,383	1,422,330	8,272,027	16,012,406	1,396,144	7,479,441
Skills development levy	16,929,383	1,422,330	8,272,027	16,012,406	1,396,144	7,479,441
Taxes on property	17,310,665	1,193,817	7,562,080	16,584,607	1,133,127	7,897,423
Estate, inheritance and gift taxes						
Donations tax	415,621	34,526	227,545	732,086	14,265	152,372
Estate duty	2,723,485	105,627	857,376	2,292,015	139,362	1,302,141
Taxes on financial and capital transactions						
Securities transfer tax	5,824,644	493,907	2,726,562	5,837,511	413,182	2,518,069
Transfer duties	8,346,714	559,757	3,750,597	7,722,996	566,318	3,924,840
Taxes on goods and services	484,825,979	40,619,726	226,316,740	422,248,282	35,251,176	194,127,036
Value-added tax	348,109,658	29,478,943	161,822,276	297,997,587	25,597,698	136,301,043
Domestic VAT	6)	378,555,743	32,148,098	184,859,525	336,206,554	28,471,171
Import VAT	6)	169,552,642	15,160,733	75,363,752	152,861,037	13,500,746
Refunds	(159,998,727)	(17,829,889)	(98,401,040)	(191,070,644)	(16,374,219)	(86,166,902)
Turnover tax for small businesses	44,844	676	9,962	33,504	826	12,900
Specific excise duties						
Beer	14,576,413	1,060,519	5,831,431	13,172,996	1,028,396	5,859,873
Sorghum beer and sorghum flour	4,356	393	1,794	3,918	428	1,829
Wine and other fermented beverages	4,086,375	456,103	1,722,819	3,771,583	247,207	1,365,621
Spirits	7,038,143	350,511	3,367,854	6,442,619	407,263	2,872,647
Cigarettes and cigarette tobacco	11,915,298	990,592	5,441,274	11,067,422	733,800	4,855,889
Pipe tobacco and cigars	494,930	8,731	212,839	429,271	33,734	207,894
Petroleum products	872,433	77,017	410,021	829,790	70,490	406,024
Revenue from neighbouring countries	1,664,245	-	459,826	1,638,277	-	423,076
Ad valorem excise duties	4,187,786	2,809	2,080,657	3,780,887	28,923	1,836,831
Health promotion levy	1,684,758	273,823	1,284,649	-	-	-
General fuel levy	77,508,550	6,922,382	37,595,644	70,948,576	6,084,438	33,968,288
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,154,290	91,566	529,638	1,086,040	87,698	536,733
Plastic bag levy	363,419	67,508	139,441	241,295	58,499	119,018
Electricity levy	8,621,086	728,178	4,325,571	8,500,970	733,034	4,352,126
Incandescent light bulb levy	90,585	2,286	25,371	55,359	5,358	28,032
CO ₂ tax - motor vehicle emissions	1,575,207	61,186	633,242	1,336,818	94,289	620,837
Tyre levy	601,302	41,164	364,701	715,997	39,077	335,733
International Oil Pollution Compensation Fund	3,053	-	5,481	3,019	-	3,019
Other						
Universal Service Fund	229,236	4,241	52,248	192,357	-	19,613
Taxes on international trade and transactions	54,050,073	4,814,912	24,059,212	49,939,408	4,391,697	21,245,421
Import duties						
Customs duties	46,281,155	4,192,849	21,297,756	43,315,352	3,860,034	18,748,439
Specific excise duties on imports	6,219,664	522,997	2,329,014	5,836,391	560,786	2,138,881
Imports on health promotion levy	245,242	3,844	23,122	-	-	-
Other						
Miscellaneous customs and excise receipts	1,103,377	74,809	382,805	700,809	(75,805)	299,719
Diamond export duties	100,634	20,422	26,515	86,856	46,682	58,381
Other taxes	(443)	-	0	(337)	(500)	(488)
Stamp duties and fees	(443)	-	0	(337)	(500)	(488)
State miscellaneous revenue	3)	(1,142,473)	(8,676)	(23,511)	(131)	626
Total tax revenue (gross)	1,344,964,542	109,319,568	612,756,612	1,216,483,374	100,918,209	553,478,139
Less: SACU payments	4)	(48,288,636)	(24,144,318)	(65,959,873)	-	(27,975,317)
Total tax revenue (net of SACU payments)	1,296,675,906	109,319,568	588,612,294	1,160,513,001	100,918,209	525,502,822
Departmental revenue	24,470,211	2,057,803	11,983,239	35,880,987	1,735,536	16,943,464
Sales of goods and services other than capital assets						
Sales by market establishments	63,834	4,089	24,363	1,181,389	4,218	24,788
Non-tax receipts	5,400	109	1,565	4,239	343	1,734
Administrative fees	1,368,370	23,282	125,551	259,334	51,916	180,015
Other sales	850,725	92,412	504,303	1,130,783	62,031	477,947
Selling of scrap or waste and other used current goods	10,418	2,973	5,503	12,477	(14,970)	4,593
Transfers received	571,161	32,288	132,180	287,497	909	6,764
Fines penalties and forfeits	610,725	21,523	248,914	466,046	29,942	263,417
Interest, dividends and rent on land						
Interest	3,490,316	129,150	1,336,886	3,484,462	82,412	1,556,361
Dividends	1,062,695	-	480,677	1,406,436	-	622,023
Rent on land	8,225,759	291,054	3,917,569	7,834,302	206,660	3,698,093
Of which:						
Mineral and petroleum royalties	8,179,900	289,228	3,902,527	7,617,251	205,009	3,675,894
Sales of capital assets	130,682	33,939	62,061	187,031	33,326	92,414
Financial transactions in assets and liabilities	8,080,126	1,426,984	5,133,466	19,586,491	1,279,049	10,015,314
NRF Receipts	5)	6,185,000	4,697,392	16,600,255	1,227,910	8,791,171
Total national government revenue	1,321,146,117	111,377,371	600,595,533	1,196,393,988	102,653,745	542,446,286
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,321,146,117	111,377,371	600,595,533	1,196,393,988	102,653,745	542,446,286
Departmental revenue received but not yet paid to NRF		46,363	1,064,252	(1,497,812)	108,625	560,225
Departmental revenue collected		(393,880)	(3,383,320)	(11,663,481)	(302,718)	(4,476,398)
Departmental revenue received by the NRF		440,243	4,447,572	10,165,672	411,343	5,036,623
Other revenue received by the NRF	7)	22,784	862,350	1,434,098	93,689	93,739
ICASA		22,397	880,810	1,318,423	-	-
Financial Intelligence Centre Act		280	1,540	56,960	45	45
Tripecta Judgement (NT)		-	-	50	-	50
Proceeds of organised Crime Act		-	-	3,000	-	-
DTI Various entities		-	-	11,680	-	-
Defence		-	-	-	93,644	93,644
Local Government Surrender		117	-	-	-	-
Competition Commission		-	-	2,001	-	-
Repatriation deposits		-	-	41,964	-	-
Revenue collected on behalf of the Provincial Authorities		-	2	63	3	7
Revenue collected on behalf of the RAF		3,614,342	20,853,736	36,474,472	3,192,271	17,533,686
Revenue collected on behalf of the UIF		1,606,291	9,315,438	18,271,131	1,554,424	8,857,357
Total net revenue		116,667,150	632,711,311	1,251,075,941	107,602,757	569,491,300
Cash balance NRF		(22,755)	(24,572)	22,388	(2,053,310)	(2,083,925)
Provincial revenue collected by SARS and transferred by NRF		-	(1)	(62)	(1)	(5)
Direct transfer from NRF to the RAF		(3,858,206)	(20,351,115)	(36,048,140)	(3,047,123)	(17,026,824)
Direct transfer from NRF to the UIF		(1,606,503)	(9,366,627)	(18,332,321)	(1,564,210)	(9,021,604)
CARA added as part of cash revenue in Table 4		8,980	17,360	120,004	3,747	24,691
Revenue collected according to Table 4		111,188,666	602,986,334	1,196,837,811	100,941,860	541,383,633

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) Other Revenue received by the NRF that is not classified as Departmental Revenue

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