

Table 1 Revenue\*

R thousand	2018/19			2017/18		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
<b>Taxes on income and profits</b>	<b>772 981 359</b>	<b>43 050 974</b>	<b>389 606 403</b>	<b>711 783 019</b>	<b>41 562 843</b>	<b>364 291 524</b>
Personal income tax	505 844 638	36 506 184	267 764 716	460 952 841	35 498 172	248 533 962
Provisional tax, assessment payments and penalties	49 250 435	1 745 229	21 652 632	45 796 556	1 469 750	17 437 321
Employees tax	488 679 783	40 241 727	268 750 435	446 274 168	37 100 524	250 671 348
ETI credit - Refunds granted against PAYE payment	(4 687 886)	(301 746)	(1 934 692)	(4 095 577)	(294 901)	(2 574 911)
ETI credit - Refunds	(190 515)	(269 531)	(808 348)	(220 788)	(3 099)	(104 815)
PIT Refunds	(27 207 178)	(4 909 495)	(19 895 311)	(26 801 337)	(2 774 102)	(16 894 981)
Tax on corporate income						
Corporate income tax	231 218 699	1 482 721	101 004 909	217 412 046	1 949 768	97 473 233
Secondary tax on companies		9 879	34 522	175 794	4 164	72 049
Withholding tax on dividends	30 828 968	4 742 845	17 810 498	27 718 531	4 007 982	15 954 737
Withholding tax on Interest	640 367	79 283	345 212	665 250	45 981	316 049
Other						
Interest on overdue income tax	4 413 842	229 998	2 646 344	4 776 801	56 496	1 940 004
Small business tax amnesty	44 844	64	201	1 766	281	1 490
<b>Taxes on payroll and workforce</b>	<b>16 929 383</b>	<b>1 546 487</b>	<b>9 816 513</b>	<b>16 012 406</b>	<b>1 230 020</b>	<b>8 709 469</b>
Skills development levy	16 929 383	1 546 487	9 816 513	16 012 406	1 230 020	8 709 469
<b>Taxes on property</b>	<b>17 310 665</b>	<b>1 358 187</b>	<b>8 920 267</b>	<b>16 584 607</b>	<b>1 281 848</b>	<b>9 179 271</b>
Estate, inheritance and gift taxes						
Donations tax	415 821	54 213	281 757	732 086	50 645	203 017
Estate duty	2 723 485	183 038	1 040 414	2 292 015	155 010	1 457 152
Taxes on financial and capital transactions						
Securities transfer tax	5 824 644	492 747	3 219 309	5 837 511	420 630	2 938 700
Transfer duties	6 346 714	628 190	4 378 787	7 722 596	655 563	4 580 402
<b>Taxes on goods and services</b>	<b>484 825 979</b>	<b>36 368 812</b>	<b>282 685 522</b>	<b>422 246 282</b>	<b>36 922 849</b>	<b>231 050 885</b>
Value-added tax	348 109 658	24 023 877	185 846 153	297 597 587	25 639 740	161 940 782
Domestic VAT	6)	378 555 743	31 096 114	215 955 639	336 206 554	27 972 681
Import VAT	6)	169 552 642	16 711 406	92 075 197	152 861 677	13 468 791
Refunds	(199 998 727)	(23 783 643)	(12 184 683)	(191 070 644)	(15 801 732)	(10 968 635)
Turnover tax for small businesses	44 844	239	10 201	33 504	45	12 945
Specific excise duties						
Beer	14 576 413	1 086 329	6 917 760	13 172 996	1 080 908	6 940 780
Sorghum beer and sorghum flour	4 356	493	2 286	3 918	391	2 220
Wine and other fermented beverages	4 086 375	332 417	2 055 237	3 771 583	330 170	1 895 792
Spirits	7 038 143	608 886	3 976 740	6 442 619	215 050	3 087 697
Cigarettes and cigarette tobacco	11 915 298	774 305	6 215 579	11 067 422	955 076	5 810 976
Pipe tobacco and cigars	494 930	40 171	253 010	429 271	36 550	244 444
Petroleum products	872 433	73 231	483 253	829 790	76 715	482 738
Revenue from neighbouring countries	1 664 245	427 143	886 969	1 638 277	428 770	851 847
Ad valorem excise duties	4 187 786	1 079 809	3 160 466	3 780 887	931 485	2 768 316
Health promotion levy	1 684 758	293 946	1 578 595	-	-	-
General fuel levy	77 508 550	6 518 000	44 113 644	70 948 576	6 130 154	40 098 442
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 154 290	90 144	619 782	1 086 040	87 523	624 256
Plastic bag levy	363 419	1 864	141 306	241 295	455	119 473
Electricity levy	8 621 086	688 672	5 014 243	8 500 570	697 741	5 049 867
Incandescent light bulb levy	90 585	3 618	28 989	53 359	6 766	34 798
CO <sub>2</sub> tax - motor vehicle emissions	1 575 207	219 412	852 654	1 336 816	211 340	832 176
Tyre levy	601 302	103 012	467 713	715 997	94 481	430 214
International Oil Pollution Compensation Fund	3 063	-	5 481	3 019	-	3 019
Other						
Universal Service Fund	229 236	3 243	55 492	192 357	490	20 103
<b>Taxes on international trade and transactions</b>	<b>54 050 073</b>	<b>6 250 781</b>	<b>30 309 993</b>	<b>49 939 408</b>	<b>4 993 848</b>	<b>26 239 269</b>
Import duties						
Customs duties	46 281 155	5 493 479	26 791 235	43 315 352	4 279 559	23 027 998
Specific excise duties on imports	6 319 664	682 167	3 011 181	5 836 391	632 111	2 770 992
Imports on health promotion levy	245 242	4 754	27 876	-	-	-
Other						
Miscellaneous customs and excise receipts	1 103 377	63 018	445 823	700 809	76 199	375 918
Diamond export duties	100 634	7 362	33 877	86 856	5 979	64 361
<b>Other taxes</b>	<b>(443)</b>	<b>17</b>	<b>18</b>	<b>(337)</b>	<b>-</b>	<b>(488)</b>
Stamp duties and fees	(443)	17	18	(337)	-	(488)
<b>State miscellaneous revenue</b>	<b>(1 142 473)</b>	<b>55</b>	<b>(8 821)</b>	<b>(23 511)</b>	<b>(18 349)</b>	<b>(17 723)</b>
<b>Total tax revenue (gross)</b>	<b>1 344 964 542</b>	<b>88 575 313</b>	<b>701 331 925</b>	<b>1 216 463 874</b>	<b>85 974 059</b>	<b>639 452 198</b>
Less: SACU payments	4)	(48 288 636)	(12 072 159)	(36 216 477)	(55 950 873)	(13 987 718)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 296 675 906</b>	<b>76 503 154</b>	<b>685 115 448</b>	<b>1 160 513 001</b>	<b>71 986 341</b>	<b>597 469 163</b>
<b>Departmental revenue</b>	<b>24 470 211</b>	<b>1 910 136</b>	<b>13 893 375</b>	<b>35 880 987</b>	<b>2 214 003</b>	<b>19 157 467</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	63 834	4 168	28 531	1 181 389	4 293	29 081
Non-tax receipts	5 400	366	1 931	4 239	661	2 395
Administrative fees	1 368 370	21 976	147 726	299 834	17 833	197 849
Other sales	850 725	82 159	586 462	1 130 783	169 890	647 838
Selling of scrap or waste and other used current goods	10 418	3 311	8 814	12 477	2 342	6 335
<b>Transfers received</b>	<b>571 161</b>	<b>128 218</b>	<b>260 398</b>	<b>287 497</b>	<b>66</b>	<b>6 830</b>
Fines penalties and forfeits	610 725	27 260	276 175	466 046	26 508	289 926
<b>Interest, dividends and rent on land</b>						
Interest	3 490 316	191 217	1 528 102	3 484 462	120 334	1 676 694
Dividends	1 062 695	-	490 677	1 406 436	266 854	888 878
Rent on land	8 225 759	(321 734)	3 995 836	7 834 302	24 938	3 723 031
Of which:						
Mineral and petroleum royalties	8 179 900	(322 747)	3 578 781	7 617 251	18 956	3 694 851
<b>Sales of capital assets</b>	<b>130 682</b>	<b>10 774</b>	<b>72 835</b>	<b>187 031</b>	<b>14 854</b>	<b>107 268</b>
<b>Financial transactions in assets and liabilities</b>	<b>8 080 126</b>	<b>1 762 421</b>	<b>6 895 887</b>	<b>19 586 491</b>	<b>1 565 428</b>	<b>11 580 742</b>
Of which:						
Sale of Vodacom shares	-	-	-	-	-	-
NRF Receipts	5)	6 185 000	1 705 760	6 403 152	1 479 507	10 270 678
<b>Total national government revenue</b>	<b>1 321 146 117</b>	<b>78 413 290</b>	<b>679 008 823</b>	<b>1 196 393 988</b>	<b>74 200 344</b>	<b>616 646 630</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>78 413 290</b>	<b>679 008 823</b>	<b>1 196 393 988</b>	<b>74 200 344</b>	<b>616 646 630</b>
<b>Departmental revenue received but not yet paid to NRF</b>		<b>152 172</b>	<b>1 217 024</b>	<b>(1 497 812)</b>	<b>191 620</b>	<b>710 795</b>
Departmental revenue collected		(525 122)	(3 911 442)	(1 165 431)	(715 539)	(5 191 338)
Departmental revenue received by the NRF		680 894	5 128 466	10 165 672	866 110	5 902 733
<b>Other revenue received by the NRF</b>	<b>7)</b>	<b>32 607</b>	<b>914 957</b>	<b>1 434 098</b>	<b>41 049</b>	<b>134 788</b>
ICASA		31 303	912 113	1 318 423	-	-
Financial Intelligence Centre Act		60	1 600	56 980	403	448
Trifecta Judgement (NT)		-	-	50	-	50
Proceeds of organised Crime Act		-	-	3 000	-	-
DTI Various entities		-	-	11 880	40 646	40 646
Defence		-	-	-	-	93 644
Competition Commission		-	-	2 001	-	-
Repatriation deposits		-	-	41 964	-	-
Asset Forfeiture Unit		1 244	1 244	-	-	-
Revenue collected on behalf of the Provincial Authorities		1	3	63	2	8
Revenue collected on behalf of the RAF		3 917 686	24 771 423	36 474 472	3 203 241	20 736 927
Revenue collected on behalf of the UIF		1 540 080	10 855 518	18 271 131	1 446 096	10 303 453
<b>Total net revenue</b>		<b>84 056 435</b>	<b>716 767 747</b>	<b>1 251 075 941</b>	<b>79 041 302</b>	<b>648 532 601</b>
Cash balance NRF		12 081	(12 491)	22 388	2 114 032	30 107
Provincial revenue collected by SARS and transferred by NRF		-	(4)	(6)	(2)	(7)
Direct transfer from NRF to the RAF		(3 614 341)	(23 965 476)	(36 048 140)	(3 192 271)	(20 219 095)
Direct transfer from NRF to the UIF		(1 606 290)	(10 972 917)	(18 332 321)	(1 554 424)	(10 576 028)
CARA added as part of cash revenue in Table 4		30 967	48 327	120 004	27 183	51 874
<b>Revenue collected according to Table 4</b>		<b>78 878 852</b>	<b>681 865 186</b>	<b>1 196 837 811</b>	<b>76 435 819</b>	<b>617 819 452</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) Other Revenue received by the NRF that is not classified as Departmental Revenue

8) Departmental Revenue figures were adjusted for the month of July

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