

Table 1 Revenue*

R thousand	2018/19			2017/18		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	772 991 359	40 589 885	430 196 289	711 703 019	37 638 800	401 930 324
Personal income tax	505 844 638	37 453 874	305 218 590	460 952 841	33 811 598	282 345 560
Provisional tax, assessment payments and penalties	49 250 435	1 921 834	23 574 466	45 796 556	1 851 361	19 288 682
Employees tax	488 679 783	39 912 027	308 662 462	446 274 168	35 796 458	286 467 806
ETI credit - Refunds granted against PAYE payment	(4 687 886)	(284 388)	(2 219 080)	(4 096 757)	(433 083)	(3 007 993)
ETI credit - Refunds	(190 515)	(64 568)	(872 916)	(220 788)	(12 122)	(1 163 937)
PIT Refunds	(27 207 178)	(4 031 032)	(23 926 343)	(26 801 337)	(3 391 016)	(20 285 997)
Tax on corporate income						
Corporate income tax	231 218 699	(360 799)	100 644 110	217 412 046	852 343	98 325 576
Secondary tax on companies		5 072	39 594	175 784	81 054	153 103
Withholding tax on dividends	30 828 968	3 100 408	20 910 906	27 718 531	2 573 674	18 528 411
Withholding tax on interest	640 367	121 195	466 407	665 250	58 491	374 539
Other						
Interest on overdue income tax	4 413 842	270 116	2 916 460	4 776 801	261 407	2 201 411
Small business tax amnesty	44 844	20	221	1 766	233	1 723
Taxes on payroll and workforce	16 929 383	1 423 762	11 242 276	16 012 406	1 320 154	10 029 615
Skills development levy	16 929 383	1 423 762	11 242 276	16 012 406	1 320 154	10 029 615
Taxes on property	17 310 665	1 515 165	10 435 432	16 584 607	1 456 986	10 636 257
Estate, inheritance and gift taxes						
Donations tax	415 821	50 730	332 488	732 086	38 949	241 966
Estate duty	2 723 485	205 375	1 245 788	2 292 015	163 490	1 620 641
Taxes on financial and capital transactions						
Securities transfer tax	5 824 644	494 064	3 713 373	5 837 511	507 407	3 446 106
Transfer duties	8 346 714	764 596	5 143 783	7 722 996	747 141	5 327 543
Taxes on goods and services	484 825 979	37 163 961	299 849 513	422 248 282	35 229 307	266 280 191
Value-added tax	348 109 658	26 839 896	212 685 049	297 597 897	24 552 889	185 533 871
Domestic VAT	378 555 743	32 718 421	248 674 060	336 206 554	28 171 184	220 752 730
Import VAT	6) 169 552 642	17 026 060	109 101 258	152 861 677	13 981 864	94 309 735
Refunds	(199 998 727)	(22 904 585)	(145 089 269)	(191 070 644)	(17 560 160)	(128 528 794)
Turnover tax for small businesses	44 844	129	10 330	33 504	107	13 052
Specific excise duties						
Beer	14 576 413	1 221 087	8 138 846	13 172 996	1 181 461	8 122 241
Sorghum beer and sorghum flour	4 356	408	2 694	3 918	295	2 515
Wine and other fermented beverages	4 086 375	348 664	2 404 101	3 771 583	361 117	2 056 909
Spirits	7 038 143	598 582	4 575 322	6 442 619	3 087 697	3 087 697
Cigarettes and cigarette tobacco	11 915 298	781 760	6 997 340	11 067 422	587 925	6 398 900
Pipe tobacco and cigars	494 830	24 344	277 354	429 271	904 225	1 148 668
Petroleum products	872 433	70 796	554 049	829 790	55 447	538 185
Revenue from neighbouring countries	1) 1 664 245	-	886 969	1 638 277	76 003	927 850
Ad valorem excise duties	4 187 786	486	3 160 951	3 780 887	-	2 768 316
Health promotion levy	1 684 758	364 117	1 942 713	-	10 734	10 734
General fuel levy	77 508 550	5 633 298	49 946 942	70 948 576	6 352 490	46 450 932
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 154 290	88 886	708 668	1 086 040	87 490	711 746
Plastic bag levy	363 419	619	141 925	241 295	763	120 236
Electricity levy	8 621 086	714 194	5 728 437	8 500 970	721 205	5 771 073
Incandescent light bulb levy	90 585	2 135	31 124	55 359	3 754	38 552
CO ₂ tax - motor vehicle emissions	1 575 207	70 886	923 540	1 336 818	82 704	914 880
Tyre levy	601 302	38 143	505 856	715 997	41 729	471 943
International Oil Pollution Compensation Fund	3 063	-	5 461	3 019	-	3 019
Other						
Universal Service Fund	229 236	165 330	220 822	192 357	168 970	189 073
Taxes on international trade and transactions	54 050 073	4 971 371	35 281 364	49 939 408	4 679 553	30 918 821
Import duties						
Customs duties	46 281 155	4 279 148	31 070 383	43 315 352	3 989 877	27 017 875
Specific excise duties on imports	6 319 664	636 722	3 647 904	5 836 391	647 595	3 418 587
Imports on health promotion levy	245 242	4 968	32 844	-	-	-
Other						
Miscellaneous customs and excise receipts	1 103 377	49 355	495 178	700 809	41 691	417 609
Diamond export duties	100 634	1 178	35 055	86 856	390	64 750
Other taxes	(443)	10	28	(337)	-	(488)
Stamp duties and fees	(443)	10	28	(337)	-	(488)
State miscellaneous revenue	3) (1 142 473)	(933)	(9 754)	(23 511)	(3 728)	(21 449)
Total tax revenue (gross)	1 344 964 542	85 663 222	786 995 147	1 216 463 874	80 321 074	719 773 272
Less: SACU payments	4) (48 288 636)	-	(36 216 477)	(55 950 873)	-	(41 963 035)
Total tax revenue (net of SACU payments)	1 296 675 906	85 663 222	750 778 670	1 160 513 001	80 321 074	677 810 237
Departmental revenue	24 470 211	1 554 140	15 447 618	35 880 987	1 700 648	20 658 115
Sales of goods and services other than capital assets						
Sales by market establishments	63 834	4 181	32 712	1 181 389	4 082	33 163
Non-tax receipts	5 400	1 079	3 010	4 239	267	2 662
Administrative fees	1 368 370	21 296	169 022	299 834	17 781	215 630
Other sales	850 725	79 520	666 388	1 130 783	107 007	754 845
Selling of scrap or waste and other used current goods	10 418	3 279	12 094	12 477	1 266	8 201
Transfers received	571 161	2 483	262 891	287 497	197 643	204 473
Fines penalties and forfeits	610 725	32 281	308 457	466 046	40 927	330 853
Interest, dividends and rent on land						
Interest	3 490 316	273 802	1 801 998	3 484 462	108 241	1 784 935
Dividends	1 062 695	109 588	600 666	1 406 436	-	888 878
Rent on land	8 225 759	40 323	3 636 159	7 834 302	(96 051)	3 626 980
Of which:						
Mineral and petroleum royalties	8 179 900	39 573	3 618 354	7 617 251	(97 726)	3 597 124
Sales of capital assets	130 682	11 605	84 440	187 031	14 471	121 739
Financial transactions in assets and liabilities	8 080 126	973 893	7 869 781	19 586 491	1 305 014	12 665 756
Of which:						
NRF Receipts	5) 6 185 000	690 687	7 093 839	16 600 255	1 170 923	11 441 601
Total national government revenue	1 321 146 117	87 217 362	766 226 288	1 196 393 988	82 021 723	698 668 353
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 321 146 117	87 217 362	766 226 288	1 196 393 988	82 021 723	698 668 353
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	50 775	1 267 695	(1 497 809)	312 927	(1 023 722)	(4 879 011)
Departmental revenue received by the NRF	(823 879)	(4 735 425)	(11 663 481)	(312 927)	(4 879 011)	(4 879 011)
Other revenue received by the NRF	7) 874 654	6 003 120	10 165 672	-	5 902 733	5 902 733
ICASA	431 154	1 346 111	1 434 088	-	34	134 822
Financial Intelligence Centre Act	-	1 600	56 980	-	482	-
Trifecta Judgement (NT)	-	-	50	-	50	-
Proceeds of organised Crime Act	-	-	3 000	-	-	-
DTI Various entities	-	-	11 680	-	-	40 646
Defence	-	-	-	-	-	93 644
Competition Commission	-	-	2 001	-	-	-
Reparation deposits	-	-	41 964	-	-	-
Asset Forfeiture Unit	-	1 244	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	54	56	63	47	47	55
Revenue collected on behalf of the RAF	3 579 665	28 351 087	36 474 472	3 103 760	23 840 687	23 840 687
Revenue collected on behalf of the UIF	1 606 264	12 461 781	18 271 131	1 560 534	1 560 534	11 863 987
Total net revenue	92 885 273	809 653 019	809 653 019	1 251 075 941	86 999 025	735 531 626
Cash balance NRF	11 961	(530)	(62)	22 388	9 243	39 350
Provincial revenue collected by SARS and transferred by NRF	(4)	(4)	(62)	(62)	(2)	(9)
Direct transfer from NRF to the RAF	(1 540 080)	(25 505 559)	(25 505 559)	(36 048 140)	(3 203 241)	(23 422 336)
Direct transfer from NRF to the UIF	(3 917 686)	(14 800 603)	(14 800 603)	(18 332 321)	(1 446 095)	(12 022 723)
CARA added as part of cash revenue in Table 4	1 946	50 273	120 004	120 004	917	52 791
Revenue collected according to Table 4	87 441 414	769 306 599	1 196 837 811	82 359 847	700 179 299	

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