

Table 1 Revenue*

| R thousand | 2018/19 | | | 2017/18 | | |
|---|----------------------|--------------------|----------------------|----------------------|--------------------|---------------------|
| | Budget estimate | December | Year to date | Audited outcome | December | Year to date |
| Taxes on income and profits | 772,991,359 | 101,082,437 | 531,278,726 | 711,703,019 | 103,467,094 | 505,397,418 |
| Personal income tax | 505,844,638 | 41,792,447 | 347,011,037 | 460,952,841 | 40,167,907 | 322,513,467 |
| Provisional tax, assessment payments and penalties | 49,250,435 | 1,400,552 | 24,975,018 | 45,796,556 | 1,834,539 | 21,123,221 |
| Employees tax | 488,679,783 | 43,067,667 | 351,730,129 | 446,274,168 | 40,474,137 | 326,941,942 |
| ETI credit - Refunds granted against PAYE payment | (4,687,886) | (365,791) | (2,584,871) | (4,095,757) | (335,515) | (3,343,509) |
| ETI credit - Refunds | (190,515) | (9,770) | (882,686) | (220,788) | (49,062) | (165,999) |
| PIT Refunds | (27,207,178) | (2,300,210) | (26,226,553) | (26,801,337) | (1,756,191) | (22,042,188) |
| Tax on corporate income | | | | | | |
| Corporate income tax | 231,218,699 | 57,482,819 | 158,126,929 | 217,412,046 | 61,573,344 | 159,898,920 |
| Secondary tax on companies | | 1,078 | 40,672 | 175,784 | 1,827 | 154,930 |
| Withholding tax on dividends | 30,828,968 | 1,446,349 | 22,357,255 | 27,718,531 | 1,250,106 | 19,778,517 |
| Withholding tax on interest | 640,367 | 32,754 | 499,161 | 665,250 | 86,688 | 461,227 |
| Other | | | | | | |
| Interest on overdue income tax | 4,413,842 | 326,979 | 3,243,439 | 4,776,801 | 387,198 | 2,588,609 |
| Small business tax amnesty | 44,844 | 12 | 232 | 1,766 | 24 | 1,747 |
| Taxes on payroll and workforce | 16,929,383 | 1,593,901 | 12,836,176 | 16,012,406 | 1,553,733 | 11,583,348 |
| Skills development levy | 16,929,383 | 1,593,901 | 12,836,176 | 16,012,406 | 1,553,733 | 11,583,348 |
| Taxes on property | 17,310,665 | 997,752 | 11,433,184 | 16,584,607 | 1,200,422 | 11,836,678 |
| Estate, inheritance and gift taxes | | | | | | |
| Donations tax | 415,821 | 37,584 | 370,072 | 732,086 | 14,682 | 256,648 |
| Estate duty | 2,723,485 | 122,707 | 1,368,495 | 2,292,015 | 145,759 | 1,766,400 |
| Taxes on financial and capital transactions | | | | | | |
| Securities transfer tax | 5,824,644 | 504,416 | 4,217,790 | 5,837,511 | 642,124 | 4,088,230 |
| Transfer duties | 8,346,714 | 333,045 | 5,476,828 | 7,722,996 | 397,857 | 5,725,400 |
| Taxes on goods and services | 484,825,979 | 40,585,836 | 340,435,349 | 422,248,282 | 39,355,440 | 305,635,632 |
| Value-added tax | 348,109,658 | 29,382,376 | 242,068,424 | 297,997,587 | 28,829,812 | 215,363,482 |
| Domestic VAT | 378,555,743 | 33,706,612 | 282,380,672 | 336,206,554 | 29,075,234 | 249,827,964 |
| Import VAT | 169,552,642 | 15,079,333 | 124,180,591 | 152,861,677 | 13,686,415 | 107,996,150 |
| Refunds | (199,998,727) | (19,403,570) | (164,492,839) | (191,070,644) | (13,931,837) | (142,460,632) |
| Turnover tax for small businesses | 44,844 | 431 | 10,760 | 33,504 | 10,790 | 23,802 |
| Specific excise duties | | | | | | |
| Beer | 14,576,413 | 1,377,511 | 9,516,358 | 13,172,996 | 1,258,394 | 9,380,635 |
| Sorghum beer and sorghum flour | 4,356 | 644 | 3,338 | 3,918 | 383 | 2,898 |
| Wine and other fermented beverages | 4,086,375 | 434,708 | 2,838,809 | 3,771,583 | 348,647 | 2,405,555 |
| Spirits | 7,038,143 | 665,907 | 5,241,229 | 6,442,619 | 546,719 | 4,222,341 |
| Cigarettes and cigarette tobacco | 11,915,298 | 920,311 | 7,917,650 | 11,067,422 | 837,139 | 7,552,340 |
| Pipe tobacco and cigars | 494,930 | 26,613 | 303,968 | 429,271 | 22,699 | 322,590 |
| Petroleum products | 872,433 | 63,221 | 617,270 | 829,790 | 66,927 | 625,668 |
| Revenue from neighbouring countries | 1,664,245 | 299,388 | 1,186,357 | 1,638,277 | 313,785 | 1,165,631 |
| Ad valorem excise duties | 4,187,786 | 34 | 3,160,985 | 3,780,887 | 12 | 2,779,062 |
| Health promotion levy | 1,684,758 | 321,881 | 2,264,593 | - | - | - |
| General fuel levy | 77,508,550 | 6,085,919 | 56,032,861 | 70,948,576 | 6,154,243 | 52,605,175 |
| Taxes on use of goods and on permission to use goods or perform activities | | | | | | |
| Air departure tax | 1,154,290 | 92,566 | 801,234 | 1,086,040 | 87,390 | 799,135 |
| Plastic bag levy | 363,419 | 91,755 | 233,680 | 241,295 | 67,324 | 187,560 |
| Electricity levy | 8,621,086 | 693,501 | 6,421,938 | 8,500,970 | 703,641 | 6,474,714 |
| Incandescent light bulb levy | 90,585 | 1,105 | 32,229 | 55,359 | 2,802 | 41,354 |
| CO ₂ tax - motor vehicle emissions | 1,575,207 | 90,254 | 1,013,794 | 1,336,818 | 59,286 | 974,166 |
| Tyre levy | 601,302 | 37,648 | 543,505 | 715,997 | 43,430 | 515,373 |
| International Oil Pollution Compensation Fund | 3,063 | - | 5,481 | 3,019 | - | 3,019 |
| Other | | | | | | |
| Universal Service Fund | 229,236 | 63 | 220,885 | 192,357 | 2,058 | 191,131 |
| Taxes on international trade and transactions | 54,050,073 | 4,700,156 | 39,981,520 | 49,939,408 | 4,279,626 | 35,198,447 |
| Import duties | | | | | | |
| Customs duties | 46,281,155 | 3,917,852 | 34,988,235 | 43,315,352 | 3,547,899 | 30,565,774 |
| Specific excise duties on imports | 6,319,664 | 714,626 | 4,362,529 | 5,836,391 | 627,088 | 4,045,675 |
| Imports on health promotion levy | 245,242 | 4,588 | 37,432 | - | - | - |
| Other | | | | | | |
| Miscellaneous customs and excise receipts | 1,103,377 | 63,091 | 558,269 | 700,809 | 109,811 | 527,420 |
| Diamond export duties | 100,834 | - | 35,055 | 86,856 | (5,172) | 59,578 |
| Other taxes | (443) | - | 28 | (337) | - | (488) |
| Stamp duties and fees | (443) | - | 28 | (337) | - | (488) |
| State miscellaneous revenue | (1,142,473) | 1,859 | (7,895) | (23,511) | 794 | (20,655) |
| Total tax revenue (gross) | 1,344,964,542 | 148,961,940 | 935,957,087 | 1,216,463,374 | 149,857,110 | 869,630,381 |
| Less: SACU payments | (48,288,636) | - | (36,216,477) | (55,950,873) | - | (41,963,035) |
| Total tax revenue (net of SACU payments) | 1,296,675,906 | 148,961,940 | 899,740,610 | 1,160,512,501 | 149,857,110 | 827,667,346 |
| Departmental revenue | 24,470,211 | 7,865,619 | 23,313,237 | 35,880,987 | 7,576,009 | 28,434,124 |
| Sales of goods and services other than capital assets | | | | | | |
| Sales by market establishments | 63,834 | 4,089 | 36,801 | 1,181,389 | 4,044 | 37,207 |
| Non-tax receipts | 5,400 | 186 | 3,196 | 4,239 | 354 | 3,016 |
| Administrative fees | 1,366,370 | 14,392 | 183,414 | 299,834 | 29,543 | 245,173 |
| Other sales | 850,725 | 59,108 | 725,497 | 1,130,783 | 61,621 | 816,466 |
| Selling of scrap or waste and other used current goods | 10,418 | 346 | 12,439 | 12,477 | 1,071 | 9,273 |
| Transfers received | 571,161 | 200 | 263,092 | 287,497 | 4 | 204,477 |
| Fines penalties and forfeits | 610,725 | 18,708 | 327,165 | 466,046 | 20,254 | 351,106 |
| Interest, dividends and rent on land | | | | | | |
| Interest | 3,490,316 | 344,165 | 2,146,164 | 3,484,462 | 376,319 | 2,161,255 |
| Dividends | 1,062,695 | 232,214 | 832,880 | 1,406,436 | 407,558 | 1,296,436 |
| Rent on land | 8,225,759 | 4,674,628 | 8,310,787 | 7,834,302 | 3,720,911 | 7,347,891 |
| Of which: | | | | | | |
| Mineral and petroleum royalties | 8,179,900 | 4,674,122 | 8,292,476 | 7,617,251 | 3,717,733 | 7,314,858 |
| Sales of capital assets | 130,682 | 2,571 | 87,011 | 187,031 | 29,221 | 150,960 |
| Financial transactions in assets and liabilities | 8,080,126 | 2,515,011 | 10,384,793 | 19,586,491 | 2,925,109 | 15,810,864 |
| Of which: | | | | | | |
| NRF Receipts | 6,185,000 | 2,349,104 | 9,442,943 | 16,600,255 | 2,893,493 | 14,335,094 |
| Total national government revenue | 1,321,146,117 | 156,827,560 | 923,053,847 | 1,196,393,988 | 157,433,119 | 856,101,472 |
| Reconciliation to total net revenue and revenue collected on Table 4 | | | | | | |
| Total national government revenue | 1,321,146,117 | 156,827,560 | 923,053,847 | 1,196,393,988 | 157,433,119 | 856,101,472 |
| Departmental revenue received but not yet paid to NRF | | 205,468 | 1,473,163 | (1,497,809) | 233,735 | 1,257,457 |
| Departmental revenue collected | | (842,393) | (5,577,818) | (11,663,481) | 233,735 | (4,645,276) |
| Departmental revenue received by the NRF | | 1,047,861 | 7,050,981 | 10,165,672 | - | 5,902,733 |
| Other revenue received by the NRF | | 25,085 | 1,371,196 | 1,434,098 | 55,010 | 189,832 |
| ICASA | | 14,954 | 1,358,221 | 1,318,423 | - | - |
| Financial Intelligence Centre Act | | 8,062 | 9,662 | 56,980 | 55,010 | 55,492 |
| Trifecta Judgement (NT) | | - | - | 50 | - | 50 |
| Proceeds of organised Crime Act | | 2,069 | 2,069 | 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 | | 0 | 57 | 63 | 1 | 56 |
| Revenue collected on behalf of the RAF | | 3,378,757 | 31,729,845 | 36,474,472 | 3,174,851 | 27,015,537 |
| Revenue collected on behalf of the UIF | | 1,171,170 | 14,202,951 | 18,271,131 | 1,689,525 | 13,553,512 |
| Total net revenue | 162,178,039 | 971,831,058 | 1,251,075,941 | 1,62,586,240 | 898,117,866 | |
| Cash balance NRF | | 29,241 | 28,711 | 22,388 | (54,083) | (14,733) |
| Provincial revenue collected by SARS and transferred by NRF | | (54) | (58) | (62) | (47) | (56) |
| Direct transfer from NRF to the RAF | | (2,377,605) | (27,883,161) | (36,048,140) | (3,103,760) | (26,526,096) |
| Direct transfer from NRF to the UIF | | 771,342 | (14,119,261) | (18,332,321) | (1,560,534) | (13,582,657) |
| CARA added as part of cash revenue in Table 4 | | (5,058) | 45,215 | 120,004 | 616 | 53,407 |
| Revenue collected according to Table 4 | | 160,595,905 | 929,902,504 | 1,196,837,811 | 157,868,432 | 858,047,731 |

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 details 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