

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income and profits	820 341 612	70 448 928	300 100 725	738 740 599	68 696 355	285 285 928
Personal income tax	552 876 912	46 609 600	207 779 524	491 912 006	47 487 163	194 457 643
Provisional tax, assessment payments and penalties	53 713 812	10 748 088	14 592 059	49 432 083	13 818 566	17 796 236
Employees tax	535 375 714	41 635 415	209 058 781	477 503 063	37 907 753	189 464 949
ETI credit - refunds granted against PAYE payment	(5 525 202)	(339 394)	(1 631 094)	(3 564 122)	(276 483)	(1 269 153)
ETI credit - refunds	(151 255)	(25 489)	(379 111)	(947 954)	(39 754)	(151 356)
PIT refunds	(30 536 157)	(5 408 519)	(13 861 110)	(30 511 025)	(3 922 918)	(11 383 033)
Tax on corporate income						
Corporate income tax	229 608 192	21 443 016	78 451 164	211 655 221	19 291 546	76 991 285
Secondary tax on companies	40 980	(507)	8 819	53 311	2 782	20 618
Withholding tax on dividends	31 851 535	2 149 460	12 376 496	29 844 725	1 607 760	11 708 149
Withholding tax on interest	702 368	46 017	241 748	625 056	39 277	229 717
Other						
Interest on overdue income tax	5 261 140	201 344	1 242 881	4 649 931	267 816	1 877 394
Small business tax amnesty	485	(1)	93	350	12	122
Taxes on payroll and workforce	18 758 510	1 524 560	7 255 965	17 438 989	1 428 817	6 849 696
Skills development levy	18 758 510	1 524 560	7 255 965	17 438 989	1 428 817	6 849 696
Taxes on property	17 158 672	1 311 750	6 255 678	15 251 778	1 194 701	6 368 263
Estate, inheritance and gift taxes						
Donations tax	576 793	26 384	173 140	604 447	44 491	193 019
Estate duty	2 028 737	169 149	813 364	2 069 332	133 474	751 749
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	504 941	2 144 488	5 334 752	378 109	2 232 655
Transfer duties	8 068 219	611 277	3 124 686	7 242 247	638 627	3 190 840
Taxes on goods and services	504 648 985	38 378 682	185 644 187	469 544 575	38 751 262	185 687 014
Value-added tax	360 471 283	28 309 250	129 250 217	324 765 961	28 616 319	132 343 333
Domestic VAT	406 210 232	32 067 614	161 277 445	378 732 651	31 013 424	152 711 427
Import VAT	187 421 846	16 752 271	66 386 252	175 184 816	15 255 896	60 203 058
Refunds	(233 160 795)	(20 510 636)	(98 413 481)	(229 151 507)	(17 653 002)	(80 571 152)
Turnover tax for small businesses	19 149	12 442	13 656	12 938	8 287	9 286
Specific excise duties	42 353 932	2 848 098	16 607 752	40 829 690	2 183 685	14 503 892
Beer	13 981 483	1 239 158	5 583 321	13 781 537	1 029 711	4 770 911
Sorohum beer and sorohum flour	4 507	367	2 093	4 130	176	1 401
Wine and other fermented beverages	3 839 851	19 739	1 399 437	4 452 995	18 187	1 266 717
Spirits	6 882 447	443 238	3 670 681	7 759 815	301 425	3 017 242
Cigarettes and cigarette tobacco	14 201 061	891 549	4 539 965	12 090 765	700 558	4 450 682
Pipe tobacco and cigars	594 908	37 302	196 277	412 910	66 832	204 108
Petroleum products	1 028 562	67 757	346 096	838 361	66 797	333 004
Revenue from neighbouring countries	1 821 113	148 988	870 881	1 489 177	-	459 826
Ad valorem excise duties	4 454 487	19 830	2 077 586	4 191 872	48 963	2 077 848
Health promotion levy	1 986 067	186 100	1 048 439	3 195 110	231 498	1 010 826
General fuel levy	82 957 583	6 035 767	31 666 355	75 372 243	6 649 090	30 673 262
Of which:						
Carbon fuel levy	1 800 000	65 125	84 040	-	-	-
CFL Domestic	1 646 606	51 885	51 885	-	-	-
CFL Imported	153 394	13 240	32 156	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 159 215	78 625	438 080	1 082 863	85 423	438 072
Plastic bag levy	326 371	808	88 931	300 395	316	71 934
Electricity levy	8 562 485	739 522	3 563 475	8 403 962	753 802	3 596 393
Incandescent light bulb levy	41 359	3 065	12 580	40 719	1 531	23 085
CO ₂ tax - motor vehicle emissions	1 254 788	87 746	549 444	1 390 472	75 497	572 057
Tyre levy	790 583	45 736	310 666	730 204	48 712	323 538
International Oil Pollution Compensation Fund	6 030	-	3 093	5 481	1 027	5 481
Other						
Universal Service Fund	265 654	11 695	13 915	222 666	47 112	48 007
Taxes on international trade and transactions	61 300 363	4 782 367	20 140 401	55 722 885	4 474 428	19 244 300
Import duties						
Customs duties	53 663 581	4 176 624	17 576 155	48 418 518	4 017 776	17 104 907
Specific excise duties on imports	6 365 905	557 907	2 172 551	6 549 537	447 706	1 806 027
Health promotion levy on imports	245 242	3 407	24 941	53 052	4 940	19 278
Other						
Miscellaneous customs and excise receipts	932 366	44 220	357 837	623 781	3 973	307 996
Diamond export duties	93 269	210	9 018	77 997	33	6 093
Other taxes	(344)	-	-	48	0	0
Stamp duties and fees	(344)	-	-	48	0	0
State miscellaneous revenue						
State miscellaneous revenue	1 422 207 998	116 443 763	519 108 859	1 287 690 222	114 545 398	503 437 044
Less: SACU payments	(50 280 313)	-	(25 140 158)	(48 288 636)	-	(24 144 318)
Total tax revenue (net of SACU payments)	1 371 927 685	116 443 763	493 968 703	1 239 401 586	114 545 398	479 292 726
Departmental revenue	31 536 691	1 488 703	15 700 286	32 829 993	1 138 743	9 925 436
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 134	20 632	48 896	4 202	20 274
Non-tax receipts	5 500	299	1 701	3 774	-	1 456
Administrative fees	1 411 371	20 569	101 269	239 518	20 087	102 469
Other sales	882 933	79 107	399 958	940 461	63 054	411 891
Selling of scrap or waste and other used current goods	10 955	599	3 283	14 307	795	2 530
Transfers received	602 202	155	83 305	296 700	97 549	99 892
Fines penalties and forfeits	788 625	21 805	162 908	1 238 323	17 773	227 392
Interest, dividends and rent on land						
Interest	3 771 836	371 300	1 172 736	6 831 898	281 392	1 207 735
Dividends	1 119 577	-	516 409	962 880	-	490 677
Rent on land	9 020 231	380 608	5 193 228	9 046 752	201 921	3 626 516
Of which:						
Mineral and petroleum royalties	8 983 722	379 624	5 160 610	9 025 257	200 868	3 613 300
Sales of capital assets	1 29 597	7 939	32 759	103 195	16 391	28 122
Financial transactions in assets and liabilities	13 727 018	602 188	8 012 097	13 103 289	435 015	3 706 482
Of which:						
NRF receipts	4 488 000	536 881	7 680 933	11 999 374	243 237	3 322 697
Total national government revenue	1 403 464 376	117 932 466	509 668 989	1 272 231 579	115 684 141	489 218 162
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 403 464 376	117 932 466	509 668 989	1 272 231 579	115 684 141	489 218 162
Departmental revenue received but not yet paid to NRF	226 537	778 456	407 373	41 398	1 017 889	
Departmental revenue collected	(572 198)	(2 838 743)	(11 805 362)	(594 638)	(2 989 440)	
Departmental revenue received by the NRF	798 735	3 617 199	12 212 735	636 036	4 007 329	
Other revenue received by the NRF	198 344	938 133	2 284 201	212 915	859 566	
ICASA	198 450	930 758	1 397 633	212 915	858 423	
Financial Intelligence Centre Act	10	1 560	15 972	-	1 260	
Trifecta Judgement (National Treasury)	-	-	-	300	-	
Proceeds of organised Crime Act	-	3 166	2 069	-	-	
DTI Various entities	-	-	15 167	-	-	
Local Government Surrender	-	-	-	-	-	(117)
Competition Commission	-	-	836 835	-	-	
Asset Forfeiture Unit	-	765	-	-	1 244	
Grindrod penalty	-	-	-	9 981	-	
Saficam Insurance Company penalty	-	-	-	5 000	-	
National Library	-	2 000	-	-	-	
Refund Correctional Services	(57)	(57)	-	-	-	
Revenue collected on behalf of the Provincial Authorities	0	0	1	61	0	2
Revenue collected on behalf of the RAF	40 601 465	3 201 070	17 331 855	42 426 677	3 858 206	17 239 394
Revenue collected on behalf of the UIF	15 818 703	1 658 067	8 011 076	19 116 524	1 606 503	7 709 147
Total net revenue	1 231 216 484	536 728 510	1 336 466 414	1 214 063 164	516 044 160	
Cash balance NRF	98 725	86 297	(53 345)	36 932	(1 817)	
Provincial revenue collected by SARS and transferred by NRF	-	-	(1)	(63)	0	(4)
Direct transfer from NRF to the RAF	(3 410 771)	(17 779 011)	(41 890 160)	(3 564 005)	(16 492 929)	
Direct transfer from NRF to the UIF	(1 624 246)	(8 046 720)	(19 077 250)	(1 559 244)	(7 750 124)	
CARA added as part of cash revenue in Table 4	3 409	114 175	31 106	(6 913)	8 380	
Revenue collected according to Table 4	118 283 601	511 100 250	1 275 476 632	116 319 934	491 797 667	

1) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

2) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.

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) 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.