

Table 1 Revenue*

R thousand	2019/20											
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date	
Taxes on income and profits	783,108,536	47,553,752	47,282,400	96,420,083	38,395,561	70,448,929	65,436,322	46,743,452	44,884,047	103,738,985	560,903,532	
Personal income tax	527,605,900	43,776,460	41,154,239	40,754,502	35,484,724	46,609,600	40,730,038	40,946,946	40,153,627	44,888,641	374,498,807	
Provisional tax, assessment payments and penalties	41,296,631	1,045,401	1,139,200	877,541	781,828	1,748,088	2,249,225	1,908,003	1,559,925	1,395,350	21,205,561	
Employees tax	525,033,259	44,296,732	40,997,230	41,027,938	41,101,467	41,635,415	42,402,184	43,698,245	42,086,556	46,004,117	383,249,884	
ETI credit - refunds granted against PAYE payment	(4,301,620)	(42,029)	(83,297)	(356,825)	(429,039)	(339,904)	(380,196)	(343,097)	(336,545)	(359,237)	(3,050,169)	
ETI credit - refunds	(787,075)	(283,913)	(22,972)	(16,854)	(30,474)	(25,480)	(42,237)	(31,139)	(17,600)	(25,608)	(496,659)	
PIT refunds	(33,635,295)	(869,913)	(875,922)	(777,298)	(5,939,058)	(5,408,519)	(3,498,938)	(3,785,066)	(3,138,679)	(2,126,981)	(26,410,774)	
Tax on corporate income	218,984,119	1,151,770	1,250,332	53,810,143	795,903	21,443,016	22,872,501	1,337,883	2,096,774	57,084,619	161,842,951	
Corporate income tax	25,979	4,086	1,391	1,839	2,009	(507)	2,410	(2,272)	995	962	10,913	
Secondary tax on companies	31,986,450	2,235,724	4,519,590	1,612,105	1,859,617	2,149,460	1,449,432	4,138,770	2,186,873	1,435,551	21,587,152	
Withholding tax on dividends	644,664	79,112	46,548	24,033	46,037	46,017	31,131	97,490	35,097	42,773	448,238	
Other	3,861,140	306,533	310,296	217,457	207,252	201,344	350,809	224,632	410,641	286,409	2,515,375	
Interest on overdue income tax	285	67	4	4	19	(1)	1	2	-	-	96	
Small business tax amnesty	18,574,096	1,486,557	1,412,889	1,388,121	1,443,837	1,524,950	1,497,959	1,535,609	1,485,950	1,683,694	13,459,176	
Taxes on goods and services	16,199,900	1,273,464	1,218,003	1,197,194	1,255,267	1,311,751	1,150,973	1,419,717	2,619,856	951,462	12,397,687	
Skills development levies	18,574,096	1,486,557	1,412,889	1,388,121	1,443,837	1,524,950	1,497,959	1,535,609	1,485,950	1,683,694	13,459,176	
Estate, inheritance and gift taxes	716,793	44,297	35,163	25,841	41,455	26,384	49,255	100,003	26,964	21,675	371,037	
Donations tax	2,548,737	146,392	143,515	156,403	197,905	169,149	138,646	174,048	178,701	168,839	1,473,598	
Estate duty	5,685,122	458,925	346,662	480,310	353,650	504,941	389,421	433,222	1,723,424	427,935	5,118,490	
Securities transfer tax	7,249,248	623,850	692,663	534,640	662,257	611,277	573,651	712,444	690,767	333,013	5,434,562	
Transfer duties	492,289,174	32,777,446	36,952,395	38,221,949	39,714,316	36,378,683	42,869,846	40,284,536	40,722,661	42,252,815	351,773,847	
Taxes on goods and services	348,387,694	19,087,795	25,452,644	27,469,524	27,931,003	28,309,249	31,178,326	27,125,466	28,526,341	30,619,164	246,659,513	
Value-added tax	399,191,436	32,106,002	32,788,533	31,097,090	33,216,205	32,067,614	33,883,266	32,588,169	34,203,685	34,614,002	296,566,566	
Domestic VAT	190,409,306	4,712,215	15,016,548	14,694,803	15,210,416	16,851,360	16,548,050	16,480,050	16,799,895	10,772,295	139,772,295	
Import VAT	(241,253,048)	(17,730,421)	(21,352,437)	(18,322,369)	(20,497,618)	(20,510,636)	(19,556,300)	(22,010,753)	(21,864,081)	(18,794,733)	(180,639,348)	
Refunds	24,149	865	158	77	115	12,442	1,408	129	88	106	15,388	
Turnover tax for small businesses	46,510,643	4,389,537	2,779,837	3,429,317	3,160,961	2,848,098	3,608,975	3,735,828	3,607,625	4,210,493	31,770,671	
Specific excise duties	16,249,527	645,632	1,336,461	1,217,578	1,144,692	1,239,158	1,311,144	1,227,824	1,346,976	1,324,691	10,793,956	
Beer	5,069	411	583	379	353	367	126	551	169	315	3,245	
Sorghum beer and sorghum flour	4,343,196	344,550	311,227	395,585	328,235	19,739	280,802	375,498	357,215	512,122	2,925,073	
Wine and other fermented beverages	9,437,381	968,423	685,639	708,818	864,563	443,238	450,070	782,916	680,603	727,797	6,311,527	
Spirits	13,190,906	1,968,022	341,655	706,865	630,874	891,549	1,147,554	1,075,037	1,107,546	1,127,725	9,005,827	
Cigarettes and cigarette tobacco	483,854	54,109	31,661	34,413	38,793	37,302	55,656	39,190	43,690	54,161	388,975	
Pipe tobacco and cigars	878,207	64,586	72,611	71,399	69,202	67,757	71,546	66,182	62,953	69,292	616,090	
Petroleum products	1,922,703	343,904	-	293,740	84,249	148,988	292,077	168,630	-	394,390	1,725,978	
Revenue from neighbouring countries	4,336,761	1,001,001	478	157	1,056,080	19,830	1,162,730	230	1,103	1,103	3,243,356	
Ad valorem excise duties	2,486,067	266,057	219,162	208,877	168,244	186,100	215,507	188,563	217,178	234,287	1,904,955	
Health promotion levy	78,354,336	6,640,862	6,614,292	6,106,205	6,269,229	6,035,767	6,976,446	6,976,446	7,311,236	6,210,687	59,022,073	
General fuel levy	1,848,515	-	-	3,255	15,660	65,125	135,017	283,965	154,275	152,961	810,258	
Carbon fuel levy	1,667,231	-	-	51,885	116,451	51,885	116,451	256,103	134,265	139,630	698,334	
CFL Domestic	181,284	-	-	3,255	15,660	13,240	18,566	27,862	20,010	13,331	111,924	
CFL Imported	1,009,215	101,134	88,457	79,895	89,969	78,625	97,444	90,797	87,744	74,770	788,635	
Air departure tax	326,371	360	1,533	79,889	6,341	808	72,062	865	757	98,379	260,994	
Plastic bag levy	8,345,461	681,890	685,629	732,384	724,050	739,522	699,764	683,983	707,045	678,337	6,332,604	
Electricity levy	33,359	2,146	2,249	2,644	2,477	3,065	3,354	5,239	2,199	2,199	25,549	
Incandescent light bulb levy	1,354,788	131,657	62,473	71,469	196,099	87,746	73,740	204,066	71,881	79,448	978,599	
CO ₂ tax - motor vehicle emissions	740,583	73,869	42,382	40,729	107,950	45,736	45,086	98,938	38,617	43,862	537,169	
Tyre levy	3,093	-	3,093	-	-	-	-	-	-	-	3,093	
International Oil Pollution Compensation Fund	265,654	232	8	1,182	1,798	11,695	14,101	11,289	151,743	-	191,048	
Universal Service Fund	59,527,530	2,063,347	4,181,883	4,104,791	5,008,014	4,782,368	5,307,082	5,700,346	4,892,079	4,865,056	40,904,966	
Taxes on international trade and transactions	50,198,368	1,848,369	3,618,440	3,567,908	4,364,813	4,176,624	4,491,396	4,837,340	4,016,644	3,810,898	34,732,432	
Imports duties	8,167,083	85,989	475,109	463,420	590,127	557,907	723,575	783,193	759,354	898,142	5,336,816	
Specific excise duties on imports	65,242	3,049	6,115	5,744	6,527	3,407	5,082	3,948	6,684	6,353	46,909	
Health promotion levy on imports	1,003,568	121,451	81,854	67,718	42,594	44,220	59,322	62,563	109,065	149,440	738,227	
Miscellaneous customs and excise receipts	93,269	4,489	365	1	3,953	210	27,707	13,302	332	223	50,582	
Diamond export duties	7	-	-	-	-	-	-	(7)	1	-	1	
Other taxes	-	-	-	-	-	-	-	-	-	-	-	
Siamo duties and fees	-	-	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	-	52,448	(55,991)	8,635	(290,664)	(2,525)	297,600	(558)	431	1,090	10,466	
Total tax revenue (gross)	1,389,678,243	84,807,014	90,991,579	141,340,173	85,526,313	116,443,766	116,559,789	95,682,895	94,605,025	153,493,102	979,449,675	
Less: SACU payments	(50,280,313)	(12,236,078)	-	-	(12,570,078)	-	-	(12,570,078)	-	-	(37,710,234)	
Total tax revenue (net of SACU payments)	1,339,397,930	72,570,936	90,991,579	141,340,173	72,956,235	116,443,766	116,559,789	83,112,817	94,605,025	153,493,102	941,739,441	
Departmental revenue	39,686,519	1,587,406	5,929,312	5,901,306	793,557	1,488,702	1,153,942	674,429	915,686	6,856,523	25,300,863	
Sales of goods and services other than capital assets	92,510	4,039	4,205	4,088	4,196	4,134	4,137	4,172	4,225	4,112	37,278	
Sales by market establishments	4,900	85	250	334	734	299	401	795	51	329	3,269	
Non-tax receipts	1,400,834	16,199	22,206	17,538	24,756	20,569	23,683	20,480	21,979	18,725	186,135	
Administrative fees	933,099	63,985	105,058	70,767	81,030	79,107	71,106	80,850	74,982	421,313	1,048,208	
Other sales	34,513	670	691	288	1,034	509	426	1,306	624	528	6,366	
Selling of scrap or waste and other used current goods	625,094	458	23,005	54,418	5,270	155	62,255	36,439	88,764	377	271,141	
Transfers received	692,392	11,083	19,369	23,717	86,934	21,805	23,043	38,106	18,607	18,700	261,364	
Fines penalties and forfeits	3,890,191	255,781	113,001	161,238	271,417	371,300	178,286	228,970	273,606	368,985	2,222,584	
Interest	934,805	-	-	516,409	-	-	-	-	-	190,418	706,827	
Dividends	11,585,390	(5,658)	4,115	4,767,655	9,507	380,608	232,358	26,370	(2,629)	5,648,693	11,098,019	
Rent on land	11,556,011	(7,335)	36,755	4,765,512	6,054	379,624	229,497	24,177	(4,490)	5,647,203	11,076,997	
Mineral and petroleum royalties	111,446	5,438	6,565	657	12,160	7,939	2,808	23,743	12,790	6,514	78,614	
Sales of capital assets	19,381,345	1,235,326	5,593,837	284,187	296,559	602,187	555,439	213,673	421,743	178,107	9,381,058	
Financial transactions in assets and liabilities	9,886,593	1,791,518	5,522,378	193,328	236,628	536,881	309,645	149,679	389,977	14		