

Table 1 Revenue\*

R thousand	2019/20			2018/19		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
<b>Taxes on income and profits</b>	<b>783 108 535</b>	<b>48 109 045</b>	<b>609 012 575</b>	<b>738 740 597</b>	<b>45 110 850</b>	<b>576 389 575</b>
Personal income tax	527 605 900	44 810 442	419 309 248	492 082 904	41 435 109	388 446 146
Provisional tax, assessment payments and penalties	41 296 631	1 814 014	23 019 575	49 602 843	1 574 103	26 549 120
Employees tax	525 033 259	45 298 676	428 546 759	477 503 062	41 782 275	393 512 404
ETI credit - refunds granted against PAYE payment	(4 301 620)	(362 400)	(3 412 570)	(3 564 122)	(265 504)	(2 850 375)
ETI credit - refunds	(787 075)	(17 295)	(152 991)	(947 994)	(20 629)	(903 315)
PIT refunds	(33 635 295)	(1 922 753)	(28 333 526)	(30 510 886)	(1 635 135)	(27 861 688)
Tax on corporate income						
Corporate income tax	218 984 118	990 462	162 833 413	212 046 052	1 211 401	159 338 330
Secondary tax on companies	25 979	455	11 369	53 310	5 842	46 514
Withholding tax on dividends	31 986 450	1 988 054	23 575 207	29 844 725	2 094 144	24 451 399
Withholding tax on interest	644 664	50 321	498 560	625 055	36 602	535 763
Other						
Interest on overdue income tax	3 861 140	269 325	2 784 697	4 088 202	327 715	3 571 154
Small business tax amnesty	285	(15)	82	349	37	269
<b>Taxes on payroll and workforce</b>	<b>18 574 096</b>	<b>1 704 155</b>	<b>15 163 332</b>	<b>17 438 989</b>	<b>1 635 557</b>	<b>14 471 733</b>
Skills development levy	18 574 096	1 704 155	15 163 332	17 438 989	1 635 557	14 471 733
<b>Taxes on property</b>	<b>16 199 901</b>	<b>1 107 402</b>	<b>13 505 087</b>	<b>15 251 778</b>	<b>1 053 127</b>	<b>12 486 311</b>
Estate, inheritance and gift taxes						
Donations tax	716 793	34 256	405 293	604 447	19 024	389 096
Estate duty	2 548 737	173 464	1 647 063	2 069 332	156 080	1 524 575
Taxes on financial and capital transactions						
Securities transfer tax	5 685 122	387 634	5 506 123	5 334 752	324 500	4 542 290
Transfer duties	7 249 248	512 048	5 946 608	7 243 247	553 523	6 030 351
<b>Taxes on goods and services</b>	<b>492 268 174</b>	<b>48 002 585</b>	<b>399 776 428</b>	<b>460 544 575</b>	<b>38 189 456</b>	<b>378 624 805</b>
Value-added tax	348 387 694	33 441 736	280 141 249	324 765 978	25 015 628	267 084 052
Domestic VAT	399 191 436	37 954 857	334 521 422	378 732 651	35 179 110	317 559 782
Import VAT	190 449 306	11 976 843	142 749 137	175 184 585	12 358 378	136 538 969
Refunds	(241 253 048)	(16 489 963)	(197 129 310)	(229 151 259)	(22 521 861)	(187 014 669)
Turnover tax for small businesses	24 149	479	15 866	12 938	319	11 080
Specific excise duties	46 510 643	5 801 217	37 571 887	40 829 690	4 105 588	31 730 566
Beer	16 249 327	1 474 308	12 266 263	13 781 537	1 467 007	10 983 365
Sorghum beer and sorghum flour	5 069	291	5 356	4 130	356	3 694
Wine and other fermented beverages	4 343 196	506 613	3 435 687	4 452 963	445 801	3 284 610
Spirits	9 437 381	674 911	6 985 438	7 579 815	745 055	5 986 284
Cigarettes and cigarette tobacco	13 190 906	2 886 153	11 891 980	12 090 765	1 229 346	9 146 996
Pipe tobacco and cigars	483 854	58 835	445 810	412 910	51 489	355 456
Petroleum products	878 207	75 850	691 942	838 362	77 784	695 054
Revenue from neighbouring countries	1 922 703	124 254	1 850 231	1 489 176	88 750	1 275 107
Ad valorem excise duties	4 336 761	877 230	4 120 587	4 191 871	1 019 551	4 180 536
Health promotion levy	2 486 067	221 763	2 126 717	3 195 110	406 300	2 670 894
General fuel levy	78 354 336	6 678 476	65 700 548	75 372 226	6 584 950	62 617 812
Of which:						
Carbon fuel levy	1 848 515	147 348	957 606	-	-	-
CFL Domestic	1 667 231	133 684	832 018	-	-	-
CFL Imported	181 284	13 664	125 588	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 099 215	93 965	882 800	1 082 862	109 132	910 367
Plastic bag levy	326 371	522	261 516	300 395	539	234 219
Electricity levy	8 345 461	642 920	6 975 523	8 403 962	667 215	7 089 154
Incandescent light bulb levy	33 359	2 081	27 629	40 719	3 050	35 279
CO <sub>2</sub> tax - motor vehicle emissions	1 354 788	158 616	1 137 214	1 390 472	184 476	1 198 271
Tyre levy	740 583	83 415	620 584	730 204	91 994	635 499
International Oil Pollution Compensation Fund	3 093	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	265 654	166	191 214	222 666	712	221 597
<b>Taxes on international trade and transactions</b>	<b>59 527 531</b>	<b>4 157 284</b>	<b>45 062 249</b>	<b>55 722 906</b>	<b>4 547 477</b>	<b>44 528 997</b>
Import duties						
Customs duties	50 198 368	3 325 875	38 058 307	48 418 539	3 786 984	38 775 220
Specific excise duties on imports	8 167 083	784 717	6 121 533	6 549 536	631 919	4 994 449
Health promotion levy on imports	65 242	5 725	52 633	53 052	6 552	43 984
Other						
Miscellaneous customs and excise receipts	1 003 568	35 784	774 011	623 781	118 946	677 215
Diamond export duties	93 269	5 182	55 765	77 997	3 075	38 130
<b>Other taxes</b>	<b>7</b>	<b>-</b>	<b>1</b>	<b>48</b>	<b>-</b>	<b>28</b>
Stamp duties and fees	7	-	1	48	-	28
<b>State miscellaneous revenue</b>	<b>-</b>	<b>296</b>	<b>10 762</b>	<b>(8 651)</b>	<b>(324)</b>	<b>(8 219)</b>
<b>Total tax revenue (gross)</b>	<b>1 369 678 244</b>	<b>103 080 766</b>	<b>1 082 530 434</b>	<b>1 287 690 241</b>	<b>90 536 144</b>	<b>1 026 493 231</b>
Less: SACU payments	(50 280 313)	(12 570 078)	(50 280 312)	(48 288 636)	(12 072 159)	(48 288 636)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 319 397 931</b>	<b>90 510 688</b>	<b>1 032 250 122</b>	<b>1 239 401 605</b>	<b>78 463 985</b>	<b>978 204 595</b>
<b>Departmental revenue</b>	<b>39 686 519</b>	<b>845 840</b>	<b>26 146 703</b>	<b>35 336 323</b>	<b>897 546</b>	<b>24 210 783</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	92 510	4 185	41 464	46 553	4 048	40 849
Non-tax receipts	4 900	707	3 974	3 773	311	3 506
Administrative fees	1 400 834	19 092	205 228	1 350 251	17 122	200 336
Other sales	933 099	80 658	1 128 866	940 931	71 380	796 877
Selling of scrap or waste and other used current goods	34 513	900	7 267	14 435	338	12 778
<b>Transfers received</b>	<b>625 094</b>	<b>121</b>	<b>271 263</b>	<b>351 664</b>	<b>104</b>	<b>263 195</b>
<b>Fines penalties and forfeits</b>	<b>692 392</b>	<b>40 570</b>	<b>301 935</b>	<b>1 219 542</b>	<b>15 371</b>	<b>342 536</b>
<b>Interest, dividends and rent on land</b>						
Interest	3 890 191	314 905	2 537 488	6 833 550	278 427	2 424 591
Dividends	934 805	706 827	706 827	962 880	6 099	832 880
Rent on land	11 585 390	30 086	11 128 106	9 047 683	6 099	8 316 886
Of which:						
Mineral and petroleum royalties	11 556 011	29 195	11 106 192	9 025 257	5 468	8 297 944
<b>Sales of capital assets</b>	<b>111 446</b>	<b>8 707</b>	<b>87 320</b>	<b>111 918</b>	<b>5 116</b>	<b>82 126</b>
<b>Financial transactions in assets and liabilities</b>	<b>19 381 345</b>	<b>345 909</b>	<b>9 726 967</b>	<b>14 453 143</b>	<b>499 230</b>	<b>10 884 023</b>
Of which:						
NRF receipts	9 886 593	307 553	8 980 972	11 999 374	460 653	9 903 596
<b>Total national government revenue</b>	<b>1 359 084 450</b>	<b>91 356 529</b>	<b>1 058 396 825</b>	<b>1 274 737 929</b>	<b>79 361 531</b>	<b>1 002 415 378</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1 359 084 450</b>	<b>91 356 529</b>	<b>1 058 396 825</b>	<b>1 274 737 929</b>	<b>79 361 531</b>	<b>1 002 415 378</b>
<b>Departmental revenue received but not yet paid to NRF</b>	<b>96 584</b>	<b>1 312 382</b>	<b>(2 862 596)</b>	<b>(2 862 596)</b>	<b>(30 173)</b>	<b>1 442 990</b>
Departmental revenue collected	(509 093)	(6 059 540)	(14 311 692)	(14 311 692)	(431 425)	(6 009 243)
Departmental revenue received by the NRF	605 677	7 371 922	11 449 096	11 449 096	401 252	7 452 233
<b>Other revenue received by the NRF</b>	<b>37 078</b>	<b>1 502 045</b>	<b>2 816 474</b>	<b>2 816 474</b>	<b>22 619</b>	<b>1 393 815</b>
ICASA	36 715	1 474 057	1 397 634	1 397 634	22 519	1 380 740
Financial Intelligence Centre Act	363	26 317	15 972	100	100	9 762
Proceeds of organised Crime Act	-	3 166	-	-	-	2 069
Asset Forfeiture Unit	-	2 331	1 244	-	-	1 244
Revenue collected on behalf of the Provincial Authorities	2	57	61	61	3	59
Revenue collected on behalf of the RAF	44 425 477	3 528 324	35 489 052	42 426 677	3 534 563	35 264 408
Revenue collected on behalf of the UIF	19 471 167	1 670 315	16 440 931	16 440 931	1 615 752	15 816 703
<b>Total net revenue</b>	<b>96 688 831</b>	<b>1 113 141 294</b>	<b>1 336 235 068</b>	<b>84 504 295</b>	<b>1 056 335 354</b>	<b>8 288</b>
Cash balance NRF	(58 663)	46 824	(53 366)	(53 366)	(20 423)	(58)
Provincial revenue collected by SARS and transferred by NRF	(56)	(56)	(56)	(56)	(56)	(56)
Direct transfer from NRF to the RAF	(3 807 332)	(35 608 955)	(41 890 188)	(6 958 422)	(34 841 583)	(34 841 583)
Direct transfer from NRF to the UIF	(1 788 519)	(16 467 327)	(19 077 292)	(17 411 700)	(15 860 431)	(15 860 431)
CARA added as part of cash revenue in Table 4	(26 507)	74 538	31 106	7 692	52 907	52 907
<b>Revenue collected according to Table 4</b>		<b>91 007 790</b>	<b>1 061 186 318</b>	<b>1 275 245 265</b>	<b>75 791 972</b>	<b>1 005 694 476</b>

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.