

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	778 280 105	71 242 094	772 680 576	738 740 597	71 642 006	738 740 597
Personal income tax	527 584 216	47 927 833	527 623 015	492 082 904	44 685 364	492 082 903
Provisional tax, assessment payments and penalties	43 376 073	2 261 856	45 498 854	49 602 843	2 035 513	49 602 842
Employees tax	520 325 999	47 495 467	518 242 316	477 503 062	44 302 593	477 503 062
E-TI credit - refunds granted against PAYE payment	(4 179 942)	(379 879)	(4 150 349)	(3 564 122)	(386 822)	(3 564 122)
E-TI credit - refunds	(564 472)	(39 157)	(603 879)	(647 594)	(14 648)	(947 594)
PIT refunds	(31 373 442)	(1 410 454)	(31 363 928)	(30 510 886)	(1 251 272)	(30 510 886)
Tax on corporate income						
Corporate income tax	216 718 097	19 345 499	211 486 535	212 046 062	23 684 587	212 046 062
Secondary tax on companies	14 048	3 356	15 961	53 310	(397)	53 310
Withholding tax on dividends	29 130 361	2 146 142	27 913 927	29 844 725	3 092 638	29 844 725
Withholding tax on interest	597 334	51 410	596 498	625 055	44 145	625 056
Other						
Interest on overdue income tax	4 235 900	1 767 915	5 045 619	4 088 202	1 354 440	4 088 202
Small business tax amnesty	149	(61)	21	349	30	349
Taxes on payroll and workforce	18 576 305	1 747 169	18 486 280	17 438 989	1 549 862	17 438 989
Skills development levy	18 576 305	1 747 169	18 486 280	17 438 989	1 549 862	17 438 989
Taxes on property	16 037 771	1 271 228	15 979 940	15 251 778	1 565 336	15 251 778
Estate, inheritance and gift taxes						
Donations tax	563 283	112 065	572 261	604 447	162 815	604 447
Estate duty	2 071 076	216 837	2 047 843	2 069 332	398 032	2 069 332
Taxes on financial and capital transactions						
Securities transfer tax	6 162 990	379 646	6 240 209	5 334 752	399 154	5 334 752
Transfer duties	7 240 421	562 590	7 119 627	7 243 347	605 335	7 243 347
Taxes on goods and services	488 710 646	49 734 480	492 269 715	460 544 575	46 297 317	460 544 575
Value-added tax	344 201 915	36 187 028	345 747 694	324 765 978	33 986 227	324 765 978
Domestic VAT	399 432 700	32 759 804	399 281 300	378 732 651	31 297 957	378 732 651
Import VAT	182 666 047	22 800 332	179 987 357	175 184 585	23 534 026	175 184 585
Refunds	(237 896 832)	(19 373 108)	(232 520 962)	(229 151 259)	(20 845 756)	(229 151 259)
Turnover tax for small businesses	19 267	434	8 450	12 938	1 539	12 938
Specific excise duties						
Beer	46 764 566	5 049 449	46 826 574	40 829 690	4 921 056	40 829 690
Sorghum beer and sorghum flour	15 420 222	1 852 832	15 524 759	13 781 537	1 487 206	13 781 537
Wine and other fermented beverages	4 452 108	345 627	4 574 469	4 452 995	409 718	4 452 995
Spirits	8 927 713	1 074 181	8 994 734	7 759 915	940 803	7 759 915
Cigarettes and cigarette tobacco	14 406 843	1 115 616	13 999 782	12 090 765	1 785 903	12 090 765
Pipe tobacco and cigars	475 382	7 232	495 694	412 910	17 879	412 910
Petroleum products	870 038	66 577	825 673	838 362	65 367	838 361
Revenue from neighbouring countries	2 208 036	586 867	2 437 098	1 489 176	214 070	1 489 177
Ad valorem excise duties	4 112 466	619	4 124 241	4 191 871	2 713	4 191 872
Health promotion levy	2 990 033	161 578	2 446 184	3 195 110	220 904	3 195 110
General fuel levy	79 277 491	7 371 526	80 175 160	75 372 226	6 198 896	75 372 226
Of which:						
Carbon fuel levy	1 355 494	170 859	1 287 285	-	-	-
CFL Domestic	1 201 887	130 967	1 092 715	-	-	-
CFL Imported	153 607	39 892	194 570	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 030 853	80 713	1 068 258	1 082 862	80 526	1 082 863
Plastic bag levy	325 986	55 671	317 897	300 395	65 100	300 395
Electricity levy	8 025 000	643 268	8 290 676	8 403 962	632 929	8 403 962
Incandescent light bulb levy	32 529	3 733	33 963	40 719	3 744	40 719
CO ₂ tax - motor vehicle emissions	1 300 225	127 191	1 327 417	1 390 472	123 589	1 390 472
Tyre levy	817 542	52 651	708 018	730 204	59 027	730 204
International Oil Pollution Compensation Fund	3 170	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	209 604	618	192 088	222 666	1 069	222 666
Taxes on international trade and transactions	57 329 668	6 355 808	56 322 406	55 722 906	6 274 639	55 722 906
Import duties						
Customs duties	48 320 820	5 530 851	47 504 071	48 418 539	5 532 807	48 418 539
Specific excise duties on imports	8 004 388	896 598	7 924 289	6 549 536	760 498	6 549 537
Health promotion levy on imports	54 308	8 084	66 606	53 052	4 953	53 052
Other						
Miscellaneous customs and excise receipts	859 741	(118 519)	732 759	623 781	(63 463)	623 781
Diamond export duties	90 412	38 834	94 681	77 997	39 844	77 997
Other taxes	71	1 349	1 426	48	1	48
Stamp duties and fees	71	1 349	1 426	48	1	48
State miscellaneous revenue	-	(1 548)	8 611	(8 651)	2 279	(8 651)
Total tax revenue (gross)	1 358 934 566	130 350 585	1 355 748 955	1 287 690 241	127 331 439	1 287 690 241
Less: SACU payments	(50 280 313)	-	(50 280 312)	(48 288 636)	-	(48 288 636)
Total tax revenue (net of SACU payments)	1 308 654 253	130 350 585	1 305 468 643	1 239 401 605	127 331 439	1 239 401 605
Departmental revenue	36 142 017	10 332 831	38 090 539	35 868 727	10 147 364	35 868 727
Sales of goods and services other than capital assets						
Sales by market establishments	58 778	4 351	50 035	55 391	10 539	55 391
Non-tax receipts	4 900	414	5 452	3 773	114	3 773
Administrative fees	1 399 532	20 060	244 658	1 344 910	1 125 791	1 344 910
Other sales	923 544	197 399	1 401 158	902 116	34 215	902 116
Selling of scrap or waste and other used current goods	10 347	643	8 177	14 506	839	14 506
Transfers received	660 345	87 446	394 776	386 234	122 607	386 234
Fines penalties and forfeits	711 989	240 157	569 493	1 751 945	1 381 400	1 751 945
Interest, dividends and rent on land						
Interest	6 789 432	4 653 864	7 609 724	6 833 549	3 978 269	6 833 549
Dividends	924 805	-	706 827	962 880	130 000	962 880
Rent on land	11 960 989	277 479	11 829 142	9 048 599	286 733	9 048 599
Of which:						
Mineral and petroleum royalties	11 951 926	276 730	11 805 053	8 611 781	(130 274)	8 611 781
Sales of capital assets	413 589	17 790	410 373	411 917	17 482	411 917
Financial transactions in assets and liabilities	12 583 757	4 833 229	15 160 724	14 452 907	3 059 374	14 452 907
Of which:						
NRF receipts	-	3 261 946	12 807 333	11 999 374	1 623 974	11 999 374
Total national government revenue	1 344 796 270	140 683 416	1 343 599 183	1 275 270 333	137 478 803	1 275 270 333
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 344 796 270	140 683 416	1 343 599 183	1 275 270 333	137 478 803	1 275 270 333
Departmental revenue received but not yet paid to NRF	(1 582 439)	(54 159)	(1 636 598)	(3 808 477)	(5 275 594)	(3 808 477)
Departmental revenue collected	(6 794 155)	(13 484 153)	(15 257 573)	(15 257 573)	(8 653 666)	(15 257 573)
Departmental revenue received by the NRF	5 211 716	13 429 994	11 449 096	3 378 072	11 449 096	11 449 096
Other revenue received by the NRF	51 539	1 508 893	1 508 893	2 816 474	1 408 787	2 816 474
ICASA	51 539	1 479 589	1 479 589	1 397 634	8 762	1 397 634
Financial Intelligence Centre Act	-	1 000	1 000	15 972	770	15 972
SARB Brighton life penalty	-	-	-	-	-	-
Processes of organised Crime Act	-	3 166	-	-	(2 069)	-
Asset Forfeiture Unit	-	2 331	-	1 244	-	1 244
Refund Police	(1 291)	(6 118)	-	-	-	-
Refund Correctional Services	-	(59)	-	-	-	-
Trusts Judgement (National Treasury)	-	-	-	2 369	2 069	2 369
DTI Various entities	-	-	-	15 036	15 036	15 036
Competition Commission	-	-	-	1 369 239	1 369 239	1 369 239
Grindrod penalty	-	-	-	9 981	9 981	9 981
Saffran Insurance Company penalty	-	-	-	5 000	5 000	5 000
Revenue collected on behalf of the Provincial Authorities	44 425 477	3 770 745	42 755 355	42 426 677	3 648 227	42 426 677
Revenue collected on behalf of the RAF	(19 471 167)	(1 895 789)	(20 100 561)	(19 116 223)	(1 696 711)	(19 116 223)
Total net revenue	1 441 819 051	1 407 919 889	1 407 919 889	1 335 821 591	138 956 934	1 335 821 591
Cash balance NRF	-	(27 044)	31 925	(53 366)	257 150	(53 366)
Provincial revenue collected by SARS and transferred by NRF	-	-	(58)	(63)	(2)	(63)
Direct transfer from NRF to the RAF	-	(3 495 557)	(42 632 836)	(41 890 188)	(3 514 042)	(41 890 188)
Direct transfer from NRF to the UIF	-	(1 763 841)	(19 901 483)	(19 077 292)	(1 601 109)	(19 077 292)
CARA added as part of cash revenue in Table 4	-	(67 360)	(12 169)	31 106	(22 802)	31 106
Revenue collected according to Table 4	139 465 249	1 345 429 607	1 274 831 789	134 076 132	1 274 831 789	1 274 831 789

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.