

Table 1 Revenue\*

R thousand	2020/21		2019/20	
	Budget estimate	April	Preliminary outcome	April
<b>Taxes on Income and profits</b>	<b>813 588 183</b>	<b>44 502 248</b>	<b>772 650 376</b>	<b>47 553 753</b>
Personal income tax	546 771 484	41 615 903	527 623 015	43 776 460
Provisional tax, assessment payments and penalties	41 242 038	532 956	45 498 854	1 045 401
Employees tax	542 040 047	41 692 107	518 242 316	44 296 732
ETI credit - refunds granted against PAYE payment	(4 627 262)	(50 673)	(4 150 349)	(422 029)
ETI credit - refunds	(746 296)	(28 023)	(603 879)	(283 731)
PIT refunds	(31 137 034)	(530 464)	(31 363 926)	(859 913)
Tax on corporate income				
Corporate income tax	230 225 625	384 843	211 485 535	1 151 770
Secondary tax on companies	15 024	592	15 961	4 086
Withholding tax on dividends	31 154 064	2 209 080	27 913 927	2 235 724
Withholding tax on interest	638 701	59 183	596 498	79 112
Other				
Interest on overdue income tax	4 783 092	232 647	5 045 619	306 533
Small business tax amnesty	182	-	21	67
<b>Taxes on payroll and workforce</b>	<b>19 412 896</b>	<b>1 448 896</b>	<b>18 486 280</b>	<b>1 486 557</b>
Skills development levy	19 412 896	1 448 896	18 486 280	1 486 557
<b>Taxes on property</b>	<b>17 509 810</b>	<b>930 000</b>	<b>15 979 940</b>	<b>1 273 463</b>
Estate, inheritance and gift taxes				
Donations tax	702 682	31 560	572 261	44 297
Estate duty	2 320 507	96 256	2 047 843	146 392
Taxes on financial and capital transactions				
Securities transfer tax	6 865 932	724 379	6 240 209	458 925
Transfer duties	7 620 689	77 805	7 119 627	623 850
<b>Taxes on goods and services</b>	<b>514 266 829</b>	<b>28 356 909</b>	<b>492 269 715</b>	<b>32 377 447</b>
Value-added tax	380 554 608	18 776 741	346 747 694	19 087 796
Domestic VAT	421 650 757	30 729 928	399 281 300	32 106 002
Import VAT	192 962 798	3 529 370	179 987 357	4 712 215
Refunds	(254 058 947)	(15 482 558)	(232 520 962)	(17 730 421)
Turnover tax for small businesses	26 263	92	8 450	865
Specific excise duties				
Beer	48 836 105	1 991 408	46 826 574	4 389 538
Sorghum beer and sorghum flour	16 484 000	78 054	15 524 759	645 432
Wine and other fermented beverages	4 939	425	4 366	411
Spirits	5 326 196	59 462	4 574 469	344 650
Cigarettes and cigarette tobacco	9 281 460	452 189	8 994 734	968 423
Pipe tobacco and cigars	14 461 679	813 649	13 969 782	1 968 022
Petroleum products	493 879	122 053	495 694	54 109
Revenue from neighbouring countries	1 002 759	463 725	825 673	64 586
Ad valorem excise duties	1 781 193	1 850	2 437 998	343 904
Health promotion levy	4 328 453	822 373	4 124 241	1 001 041
General fuel levy	2 860 369	185 136	2 446 184	266 057
Of which:				
Carbon fuel levy	1 966 180	121 509	1 287 285	-
CFL Domestic	1 786 082	111 706	1 092 715	-
CFL Imported	180 098	9 803	194 570	-
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1 150 545	44 499	1 068 258	101 134
Plastic bag levy	610 782	2 102	317 897	360
Electricity levy	8 100 339	663 678	8 290 676	681 890
Incandescent light bulb levy	37 477	4 415	33 863	2 146
CO <sub>2</sub> tax - motor vehicle emissions	1 394 966	102 172	1 327 417	131 657
Tyre levy	951 353	62 376	708 018	73 869
International Oil Pollution Compensation Fund	3 548	-	-	3 093
Carbon tax	1 750 000	-	-	-
Other				
Universal Service Fund	220 839	-	192 088	232
<b>Taxes on international trade and transactions</b>	<b>60 639 807</b>	<b>1 871 615</b>	<b>56 322 406</b>	<b>2 063 346</b>
Import duties				
Customs duties	51 255 903	1 665 133	47 504 071	1 848 369
Specific excise duties on imports	8 244 316	45 206	7 924 289	85 989
Health promotion levy on imports	74 619	2 732	66 606	3 049
Other				
Miscellaneous customs and excise receipts	963 645	154 705	732 759	121 451
Diamond export duties	101 324	3 839	94 681	4 489
Other taxes	71	-	1 426	-
Stamp duties and fees	71	-	1 426	-
<b>State miscellaneous revenue</b>	<b>-</b>	<b>1 590</b>	<b>8 611</b>	<b>52 448</b>
<b>Total tax revenue (gross)</b>	<b>1 425 417 596</b>	<b>77 111 258</b>	<b>1 355 748 955</b>	<b>84 807 014</b>
Less: SACU payments	(63 395 241)	(15 848 810)	(50 280 312)	(12 570 078)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 362 022 355</b>	<b>61 262 448</b>	<b>1 305 468 643</b>	<b>72 236 936</b>
<b>Departmental revenue</b>	<b>35 973 205</b>	<b>1 833 293</b>	<b>38 090 539</b>	<b>1 587 407</b>
<b>Sales of goods and services other than capital assets</b>				
Sales by market establishments	65 451	4 158	50 035	4 039
Non-tax receipts	5 600	-	5 452	85
Administrative fees	1 473 117	5 135	244 658	16 199
Other sales	860 207	53 855	1 401 158	63 985
Selling of scrap or waste and other used current goods	10 746	159	8 177	670
<b>Transfers received</b>	<b>667 716</b>	<b>-</b>	<b>394 776</b>	<b>458</b>
<b>Fines penalties and forfeits</b>	<b>874 175</b>	<b>3 631</b>	<b>569 493</b>	<b>11 083</b>
<b>Interest, dividends and rent on land</b>				
Interest	6 065 515	482 155	7 609 724	255 781
Dividends	993 579	-	706 827	-
Rent on land	12 825 508	1 216	11 829 142	(5 658)
Of which:				
Mineral and petroleum royalties	12 696 862	380	11 805 053	(7 335)
<b>Sales of capital assets</b>	<b>129 305</b>	<b>2 078</b>	<b>110 373</b>	<b>5 438</b>
<b>Financial transactions in assets and liabilities</b>	<b>12 002 286</b>	<b>1 280 906</b>	<b>15 160 724</b>	<b>1 235 326</b>
Of which:				
NRF receipts	6 005 000	1 236 489	12 801 333	1 919 518
<b>Total national government revenue</b>	<b>1 397 995 560</b>	<b>63 095 740</b>	<b>1 343 559 183</b>	<b>73 824 343</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>				
<b>Total national government revenue</b>	<b>1 397 995 560</b>	<b>63 095 740</b>	<b>1 343 559 183</b>	<b>73 824 343</b>
<b>Departmental revenue received but not yet paid to NRF</b>		<b>484 219</b>	<b>(54 159)</b>	<b>47 866</b>
Departmental revenue collected		(596 423)	(13 484 153)	(403 224)
Departmental revenue received by the NRF		1 080 642	13 429 994	451 090
<b>Other revenue received by the NRF</b>	<b>6</b>	<b>1 280</b>	<b>1 558 893</b>	<b>41 304</b>
ICASA			1 479 569	41 304
Financial Intelligence Centre Act		1 484	78 964	200
SARB Brightstock life penalty		-	1 000	-
Proceeds of organised Crime Act		-	3 166	-
Asset Forfeiture Unit		-	2 331	-
Refund Police		(204)	(6 118)	-
Refund Correctional Services		-	(59)	-
Revenue collected on behalf of the Provincial Authorities		-	57	-
Revenue collected on behalf of the RAF	46 972 562	2 558 273	42 755 355	3 727 892
Revenue collected on behalf of the UIF	19 471 167	1 443 405	20 100 561	1 510 984
<b>Total net revenue</b>		<b>67 582 917</b>	<b>1 407 919 889</b>	<b>79 152 590</b>
Cash balance NRF		16 415	31 925	(244 488)
Provincial revenue collected by SARS and transferred by NRF		-	(58)	-
Direct transfer from NRF to the RAF		(3 770 745)	(42 632 836)	(3 648 226)
Direct transfer from NRF to the UIF		(1 896 789)	(19 901 403)	(1 696 711)
CARA added as part of cash revenue in Table 4		(49 650)	(12 169)	(1 070)
<b>Revenue collected according to Table 4</b>		<b>61 883 148</b>	<b>1 345 429 607</b>	<b>73 561 295</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.