

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	640 300 091	42 477 963	391 673 653	772 684 806	44 884 045	457 164 545
Personal income tax	454 156 239	38 497 473	296 030 913	523 632 509	40 153 656	329 610 194
Provisional tax, assessment payments and penalties	37 710 000	1 768 454	16 715 873	45 507 660	1 559 925	19 809 211
Employees tax	453 881 752	40 881 736	308 000 330	518 243 198	42 086 556	337 245 766
ETI credit - refunds granted against PAYE payment	(6 448 217)	(333 392)	(4 019 203)	(4 150 349)	(336 545)	(2 690 933)
ETI credit - refunds	(1 951 783)	(27 738)	(1 492 786)	(603 879)	(17 600)	(470 088)
PIT refunds	(29 035 514)	(3 800 586)	(24 173 301)	(31 363 928)	(3 138 679)	(24 283 793)
Tax on corporate income						
Corporate income tax	159 575 116	2 142 518	78 841 713	211 522 203	2 096 784	104 758 332
Secondary tax on companies	33 412	788	20 508	15 961	995	9 952
Withholding tax on dividends	20 617 763	1 525 228	15 036 879	27 913 927	2 186 873	20 151 571
Withholding tax on interest	530 561	38 020	325 066	596 498	35 097	405 466
Other						
Interest on overdue income tax	5 386 928	283 936	2 418 503	5 003 687	410 641	2 228 963
Small business tax amnesty	72	-	72	21	-	97
Taxes on payroll and workforce	10 174 611	1 488 220	5 862 124	18 486 280	1 485 950	11 775 482
Skills development levy	10 174 611	1 488 220	5 862 124	18 486 280	1 485 950	11 775 482
Taxes on property	14 454 626	1 638 130	10 191 544	15 979 940	2 619 856	11 446 224
Estate, inheritance and gift taxes						
Donations tax	626 955	64 813	337 880	572 261	26 964	349 362
Estate duty	3 000 000	216 394	1 584 622	2 047 843	178 701	1 304 759
Taxes on financial and capital transactions						
Securities transfer tax	5 674 685	414 653	3 659 420	6 240 209	1 723 424	4 690 555
Transfer duties	5 152 987	942 270	4 609 622	7 119 627	690 767	5 101 548
Taxes on goods and services	406 902 676	47 171 697	277 181 255	492 282 788	40 722 661	309 521 029
Value-added tax	287 697 822	34 287 157	202 571 258	346 780 767	29 526 341	216 080 349
Domestic VAT	365 088 964	35 701 045	252 027 536	389 288 366	34 203 685	261 953 564
Import VAT	138 001 102	16 503 014	96 603 768	179 987 357	16 186 737	115 972 399
Refunds	(215 372 244)	(17 916 902)	(146 060 046)	(232 514 956)	(21 864 081)	(161 844 614)
Turnover tax for small businesses	1 338	214	3 727	8 450	88	15 281
Specific excise duties	33 777 911	4 932 373	15 427 588	46 826 574	3 607 625	27 560 178
Beer	11 035 410	2 683 154	5 253 700	15 524 759	1 346 976	9 469 264
Sorghum beer and sorghum flour	4 289	374	2 443	4 366	160	2 930
Wine and other fermented beverages	4 283 345	463 717	1 250 854	4 574 469	357 215	2 412 952
Spirits	7 271 731	1 143 657	4 029 224	8 994 734	680 063	5 583 730
Cigarettes and cigarette tobacco	8 452 731	526 604	3 501 825	13 969 782	1 116 546	7 878 102
Pipe tobacco and cigars	443 612	54 735	301 395	495 694	43 690	334 814
Petroleum products	810 324	60 131	446 338	825 673	62 975	546 739
Revenue from neighbouring countries	1 476 270	-	641 808	2 437 098	-	1 331 587
Ad valorem excise duties	3 201 640	6 644	2 154 768	4 124 241	230	3 242 253
Health promotion levy	2 076 037	217 916	1 229 790	2 446 184	217 178	1 670 697
General fuel levy	68 383 891	6 652 097	48 254 719	80 175 160	7 311 236	52 811 386
Of which:						
Carbon fuel levy	1 241 727	141 508	1 008 526	1 287 285	154 274	657 297
CFL Domestic	1 025 166	123 043	847 566	1 092 715	134 265	558 704
CFL Imported	216 562	18 465	160 960	194 570	20 010	96 593
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	180 720	6 589	80 595	1 068 258	87 744	714 065
Plastic bag levy	353 341	1 393	257 802	317 897	757	1 662 616
Electricity levy	7 554 923	680 656	5 223 429	8 290 428	707 045	5 654 266
Incandescent light bulb levy	37 168	1 841	16 761	33 963	2 176	23 350
CO ₂ tax - motor vehicle emissions	1 125 614	120 661	778 349	1 327 417	71 881	809 150
Tyre levy	612 246	39 371	354 102	708 018	38 617	493 307
International Oil Pollution Compensation Fund	2 671	-	2 671	3 093	-	3 093
Carbon tax	1 750 000	44 248	582 284	-	-	-
Other						
Universal Service Fund	147 755	174 530	243 404	192 088	151 743	191 048
Taxes on international trade and transactions	40 745 561	4 599 758	27 105 211	56 322 406	4 892 080	36 039 909
Import duties						
Customs duties	36 548 320	4 055 185	24 640 526	47 504 071	4 016 644	30 921 534
Specific excise duties on imports	3 753 836	532 401	2 445 940	7 924 289	759 354	4 438 674
Health promotion levy on imports	49 902	6 471	36 847	66 606	6 684	40 555
Other						
Miscellaneous customs and excise receipts	329 475	5 701	(44 070)	732 759	109 065	588 787
Diamond export duties	64 029	-	25 968	94 681	332	50 359
Other taxes	6	-	6	-	1	1
Stamp duties and fees	6	-	6	-	1	1
State miscellaneous revenue	1 615	1 522	1 579	10 037	431	9 376
Total tax revenue (gross)	1 112 579 187	97 377 290	712 015 373	1 355 766 258	94 605 025	825 956 567
Less: SACU payments	(63 395 241)	-	(47 546 430)	(50 280 312)	-	(37 710 233)
Total tax revenue (net of SACU payments)	1 049 183 946	97 377 290	664 468 943	1 305 485 946	94 605 025	788 246 334
Departmental revenue	48 747 783	1 840 904	28 116 974	40 394 201	915 686	18 444 341
Sales of goods and services other than capital assets						
Sales by market establishments	59 302	4 276	34 059	50 134	4 225	33 167
Non-tax receipts	4 900	171	1 319	5 453	795	3 216
Administrative fees	853 542	29 039	187 950	983 247	21 979	167 411
Other sales	904 818	85 653	593 113	1 357 458	74 982	626 896
Selling of scrap or waste and other used current goods	8 887	314	2 976	8 247	824	5 839
Transfers received	631 301	-	294 441	388 370	88 764	270 764
Fines penalties and forfeits	553 107	17 859	182 000	366 722	18 607	242 664
Interest, dividends and rent on land						
Interest	4 818 494	713 323	2 280 694	8 447 721	273 606	1 853 598
Dividends	948 547	-	216 758	707 447	-	516 409
Rent on land	9 970 361	31 857	4 218 833	11 831 222	(2 629)	5 449 327
Of which:						
Mineral and petroleum royalties	9 931 915	30 484	4 210 880	11 830 241	(4 490)	5 429 794
Sales of capital assets	88 313	5 820	68 779	12 980	-	72 100
Financial transactions in assets and liabilities	29 896 211	952 582	20 036 053	16 129 090	421 742	9 202 951
Of which:						
NRF receipts	23 829 037	900 558	19 498 960	12 801 333	389 977	8 530 134
Total national government revenue	1 097 931 728	99 218 195	692 585 916	1 345 880 147	95 520 711	806 690 674
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 097 931 728	99 218 195	692 585 916	1 345 880 147	95 520 711	806 690 674
Departmental revenue received but not yet paid to NRF		(114 856)	1 193 700	(2 681 844)	247 821	1 335 006
Departmental revenue collected		(909 863)	(4 407 134)	(15 762 627)	(530 199)	(4 484 413)
Departmental revenue received by the NRF		795 007	5 600 834	13 080 783	778 020	5 819 419
Other revenue received by the NRF		558 807	1 551 649	1 640 006	440 889	1 465 241
ICASA		558 257	1 331 123	1 430 597	442 858	1 437 342
Financial Intelligence Centre Act		550	10 901	78 984	41	25 663
SARB Brightrock life penalty		-	-	1 000	-	210
Proceeds of organised Crime Act		-	-	3 166	-	3 166
Asset Forfeiture Unit		-	-	2 331	-	2 331
DTI Various entities		-	-	5 250	-	-
Competition Commission		-	209 625	58 688	-	-
National Library		-	-	-	(2 000)	-
Refund Police		-	-	-	-	(3 412)
Refund Correctional Services		-	-	-	-	(59)
Revenue collected on behalf of the Provincial Authorities		-	-	58	55	56
Revenue collected on behalf of the RAF	40 607 888	3 621 546	25 419 977	42 755 355	3 458 010	28 153 397
Revenue collected on behalf of the UIF	18 723 708	1 599 698	11 769 298	20 100 561	1 664 710	12 982 097
Total net revenue	1 049 183 946	104 873 280	732 516 246	1 407 654 246	101 532 246	850 628 470
Cash balance NRF		1 142	43 215	31 925	54 061	105 119
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	-	(1)
Direct transfer from NRF to the RAF		(5 216 231)	(25 569 176)	(42 632 836)	(3 796 988)	(28 343 613)
Direct transfer from NRF to the UIF		(1 531 309)	(12 074 298)	(19 901 483)	(1 663 487)	(13 014 098)
CARA added as part of cash revenue in Table 4		2 704	(50 330)	12 169	1 715	74 596
Revenue collected according to Table 4		98 129 696	694 868 861	1 345 204 001	95 927 507	809 448 473

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.

7) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.