

Table 1 Revenue*

R thousand	2020/21										
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date
Taxes on income and profits	640 300 091	44 502 248	40 267 541	75 893 153	38 199 166	54 625 199	54 199 269	41 509 113	42 477 963	113 137 906	504 811 560
Personal income tax	454 156 239	41 615 903	36 192 555	33 797 792	34 826 343	36 297 897	35 952 832	37 860 117	38 487 473	45 457 888	340 488 801
Provisional tax, assessment payments and penalties	37 710 000	532 956	631 108	722 291	768 742	8 712 597	2 108 515	1 471 211	1 768 454	1 446 278	18 162 151
Employees tax	453 891 752	41 603 107	37 265 110	34 481 179	36 086 743	37 366 128	39 332 403	40 861 525	40 861 525	355 007 889	4 051 568
ETI credit - refunds granted against PAYE payment	(6 448 217)	(50 673)	(835 645)	(542 577)	(630 563)	(721 240)	(626 986)	(376 226)	(333 382)	(340 696)	(4 359 899)
ETI credit - refunds	(1 951 783)	(28 023)	(172 007)	(287 062)	(325 113)	(492 220)	(81 601)	(78 021)	(28 738)	(20 169)	(1 512 955)
PIT refunds	(29 035 514)	(530 464)	(686 010)	(576 037)	(1 083 466)	(8 567 369)	(4 877 998)	(4 051 371)	(3 800 586)	(2 635 075)	(26 808 375)
Tax on corporate income											
Corporate income tax	159 575 116	384 843	445 249	39 913 933	1 566 346	16 563 404	16 736 825	1 068 594	2 142 518	65 865 813	144 707 526
Secondary tax on companies	33 412	592	359	(544)	1 415	14 500	1 546	1 453	1 453	11 588	32 095
Withholding tax on dividends	2 017 763	2 209 080	3 349 193	1 867 408	1 470 065	1 308 870	1 067 479	2 239 556	1 525 228	1 430 045	16 466 924
Withholding tax on interest	530 561	59 183	31 029	32 443	43 083	23 768	40 210	57 329	38 020	30 231	355 296
Other											
Interest on overdue income tax	5 386 928	232 647	249 084	282 121	291 915	396 359	400 378	282 063	283 936	342 341	2 760 844
Small business tax amnesty	72										
Taxes on payroll and workforce	10 174 911	1 448 896	1 119 037	8 684	88 986	75 881	169 906	1 462 514	1 488 220	1 667 700	7 529 824
Skills development levy	10 174 911	1 448 896	1 119 037	8 684	88 986	75 881	169 906	1 462 514	1 488 220	1 667 700	7 529 824
Taxes on property	14 454 626	930 000	964 346	1 222 430	1 300 105	1 253 114	1 425 464	1 457 954	1 638 130	1 648 895	11 438 439
Estate, inheritance and gift taxes											
Donations tax	626 955	31 560	10 892	46 561	34 777	55 123	68 695	25 459	64 813	55 056	392 936
Estate duty	3 000 000	96 256	129 073	226 719	264 484	157 561	279 992	214 142	216 394	199 917	1 784 540
Taxes on financial and capital transactions											
Securities transfer tax	5 674 685	724 379	440 553	479 630	467 319	440 190	337 034	355 661	414 653	479 061	4 138 481
Transfer duties	5 152 987	77 805	383 827	469 521	533 524	600 240	739 743	862 692	942 270	512 860	5 122 482
Taxes on goods and services	406 902 676	28 356 909	20 259 970	20 828 641	32 016 683	38 058 942	42 513 455	47 983 959	47 171 697	42 848 327	320 029 582
Value-added tax	287 697 822	18 776 741	16 236 147	17 497 398	24 156 556	28 525 326	30 639 146	31 862 787	34 287 157	30 755 912	233 327 170
Domestic VAT	365 068 964	30 729 928	23 626 214	25 987 148	33 194 656	32 688 283	34 624 458	34 283 805	35 701 045	35 605 228	287 652 764
Import VAT	138 001 102	3 529 370	11 130 424	11 682 970	11 388 901	12 281 817	14 412 081	15 675 191	16 503 014	15 860 667	112 464 435
Refunds	(215 372 244)	(15 482 558)	(18 522 491)	(21 172 171)	(20 417 001)	(16 044 773)	(18 397 392)	(18 106 210)	(17 916 902)	(20 729 963)	(166 790 029)
Turnover tax for small businesses	1 338	92	357	177	69	1 661	794	362	214	49	3 775
Specific excise duties	33 777 911	1 991 408	(332 201)	563 078	1 709 728	1 373 222	1 001 956	4 188 024	4 932 373	4 034 579	19 462 166
Beer		78 054	392	1 966	483 524	732 722	156 914	1 116 955	2 683 154	2 254 547	7 508 247
Sorghum beer and sorghum flour	4 289	425	225	0	509	129	368	414	374	362	2 805
Wine and other fermented beverages	4 283 345	59 462	2 032	10 311	139 842	10 884	60 401	504 205	463 717	605 845	1 856 699
Spirits	7 271 731	452 189	22 998	530 527	507 927	299 222	329 871	742 831	1 143 657	633 891	4 663 115
Cigarettes and cigarette tobacco	8 452 731	813 649	4 202	2 016	67 154	54 640	70 573	1 962 986	526 604	454 370	3 956 195
Pipe tobacco and cigars	1 453 731	122 053	1 676	1 834	9 588	11 040	12 030	54 735	33 719	330 719	330 719
Petroleum products	810 324	463 725	(363 727)	16 405	38 382	264 585	354 139	(387 300)	60 131	56 240	502 578
Revenue from neighbouring countries	1 476 270	1 850	-	-	462 802	-	17 662	159 494	-	-	641 808
Ad valorem excise duties	3 201 640	822 373	5 066	9 728	414 008	166	1 551	895 233	6 644	(256)	2 154 511
Health promotion levy	2 076 037	185 136	113 349	109 092	124 980	134 742	156 125	188 449	217 916	210 652	1 440 442
General fuel levy	68 383 891	5 701 916	3 646 380	1 833 330	4 773 114	6 807 651	9 500 650	9 339 581	6 652 097	6 796 289	55 051 008
Of which:											
Carbon fuel levy	1 241 727	121 509	84 552	46 962	104 873	151 953	168 070	189 100	141 508	140 258	1 148 784
CFL Domestic	1 025 166	111 706	75 853	34 499	81 015	119 220	137 394	164 836	123 043	117 832	965 397
CFL Imported	216 562	9 803	8 698	12 463	23 858	32 732	30 676	24 264	18 465	22 426	183 386
Taxes on use of goods and on permission to use goods or perform activities											
Air departure tax	180 720	44 499	7 340	9 839	2 593	2 419	2 911	2 405	8 589	11 950	92 545
Plastic bag levy	353 341	2 102	4 280	105 062	1 331	1 374	140 826	1 434	1 393	178 558	436 360
Electricity levy	7 554 523	663 678	516 013	630 236	680 669	707 817	681 946	658 416	684 665	651 101	5 874 540
Incandescent light bulb levy	37 168	4 415	4 473	904	1 248	854	1 322	1 703	1 841	1 315	18 076
CO ₂ tax - motor vehicle emissions	1 125 614	102 172	25 403	44 642	110 784	67 306	89 156	218 225	120 661	121 272	899 620
Tyre levy	612 246	62 376	22 795	25 147	41 292	33 732	32 719	96 671	39 371	43 156	397 258
International Oil Pollution Compensation Fund											
Carbon tax	1 750 000	-	-	-	-	2 671	-	538 036	44 248	43 752	626 035
Other											
Universal Service Fund	147 755	-	1 568	7	312	-	64 353	2 633	174 530	-	243 404
Taxes on international trade and transactions	40 745 561	1 871 615	2 320 662	2 271 075	4 144 629	3 945 311	4 679 105	3 673 056	4 999 758	4 782 526	31 887 737
Import duties											
Customs duties	36 548 320	1 665 133	2 420 102	2 202 306	3 153 901	3 224 112	3 669 788	4 250 000	4 055 185	3 722 149	28 362 675
Specific excise duties on imports	3 753 836	45 206	17 941	112 788	389 678	141 351	670 148	536 426	532 401	829 523	3 275 463
Health promotion levy on imports	49 902	2 732	6 057	6 432	4 136	3 161	3 012	4 845	6 471	7 886	44 732
Other											
Miscellaneous customs and excise receipts	329 475	154 705	(123 637)	(50 451)	596 914	176 686	315 157	(1 119 146)	5 701	222 968	178 896
Diamond export duties	64 029	3 839	199	-	-	-	21 000	-	-	-	25 968
Other taxes	6	6	6	(6)	6	-	-	-	-	-	6
Stamp duties and fees	6	-	6	(6)	6	-	-	-	-	-	6
State miscellaneous revenue	1 615	1 590	1 711	(1 543)	427	(405)	(164)	(1 558)	1 522	(23)	1 556
Total tax revenue (gross)	1 112 579 187	77 111 258	64 924 272	100 222 434	75 750 062	97 558 043	102 987 035	96 085 039	97 377 290	163 683 330	875 698 703
Less: SACU payments	(83 395 241)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(15 948 810)	(47 546 470)
Total tax revenue (net of SACU payments)	1 049 183 946	61 262 448	48 975 462	84 273 624	59 801 252	81 506 253	87 038 225	80 136 229	81 428 480	147 734 520	828 152 273
Departmental revenue	48 747 783	1 833 293	3 182 174	8 331 668	2 945 120	4 297 106	2 692 220	2 994 489	1 840 904	12 687 364	40 804 338
Sales of goods and services other than capital assets											
Sales by market establishments	59 302	4 158	4 152	4 395	4 189	4 202	4 417	4 270	4 276	4 337	38 396
Non-tax receipts	4 500	-	-	415	167	574	57	(5)	171	188	1 507
Administrative fees	853 542	5 135	16 395	18 251	13 622	31 909	43 736	29 862	29 039	29 490	217 439
Other sales	904 818	53 855	60 962	73 813	69 584	97 712	74 635	76 989	85 563	80 740	673 853
Selling of scrap or waste and other used current goods	8 887	159	318	377	614	490	306	398	314	1 184	4 160
Transfers received	631 301	-	43 673	-	73 684	-	-	177 084	-	-	294 441
Fines penalties and forfeits	553 107	3 631	15 650	11 308	19 244	45 165	22 756	46 387	17 859	15 678	197 677
Interest, dividends and rent on land											
Interest	4 818 494	482 155	202 485	199 409	129 831	317 057	234 315	2 118	713 323	543 830	2 824 524
Dividends	948 547	-	-	-	216 758	-	-	-	-	102 356	319 114
Rent on land	9 970 361	1 216	6 537	4 667 806	(1 176 720)	349 787	257 471	80 879	31 857	9 145 971	13 364 804
Of which:											
Mineral and petroleum royalties	9 931 915	380	6 087	4 667 662	(1 177 128)	349 173	256 221	78 002	30 484	9 144 974	13 355 853
Sales of capital assets	98 313	2 078	46	917	23 713	6 222	20 620	9 263	5 920	27 393	96 172
Financial transactions in assets and liabilities	29 896 211	1 280 906	2 831 957	3 354 976	3 570 495	3 443 988	2 033 907	2 567 242	952 		