

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits	700 049 553	90 584 483	643 802 078	772 684 806	92 425 908	701 438 482
Personal income tax	482 143 081	55 833 861	440 360 583	527 632 509	60 385 335	479 695 182
Provisional tax, assessment payments and penalties	38 066 026	17 458 402	37 171 249	45 507 466	20 217 423	43 236 998
Employees tax	483 358 524	42 294 854	442 298 942	518 243 198	42 198 089	470 746 849
ETI credit - refunds granted against PAYE payment	(5 463 980)	(339 871)	(5 022 656)	(4 150 349)	(357 900)	(3 770 470)
ETI credit - refunds	(1 671 154)	(151 856)	(1 719 936)	(603 879)	(51 731)	(564 722)
PIT refunds	(32 146 336)	(3 427 668)	(32 367 016)	(31 363 928)	(1 619 947)	(28 953 474)
Tax on corporate income						
Corporate income tax	188 800 786	31 937 626	178 125 658	211 522 203	29 306 623	192 140 036
Secondary tax on companies	51 077	578	42 826	15 961	1 236	12 605
Withholding tax on dividends	22 929 037	2 500 498	21 686 176	27 913 927	2 192 578	25 767 785
Withholding tax on interest	476 356	34 950	419 188	596 498	46 529	545 089
Other						
Interest on overdue income tax	5 649 180	256 970	3 167 575	5 003 687	493 007	3 277 704
Small business tax amnesty	35	-	72	21	-	82
Taxes on payroll and workforce	10 174 611	1 463 554	10 631 283	18 486 280	1 575 779	16 739 111
Skills development levy	10 174 611	1 463 554	10 631 283	18 486 280	1 575 779	16 739 111
Taxes on property	15 480 407	1 471 051	14 172 138	15 979 940	1 203 625	14 708 712
Estate, inheritance and gift taxes						
Donations tax	593 691	44 204	470 113	572 261	54 902	460 195
Estate duty	2 353 031	158 665	2 047 081	2 047 843	183 943	1 831 006
Taxes on financial and capital transactions						
Securities transfer tax	5 604 106	444 579	4 998 666	6 240 209	354 440	5 860 563
Transfer duties	6 929 579	823 604	6 656 277	7 119 627	610 339	6 556 948
Taxes on goods and services	440 888 045	32 940 483	399 008 742	492 282 788	42 758 807	442 535 235
Value-added tax	324 554 196	22 894 051	289 225 084	346 760 767	30 419 417	310 560 666
Domestic VAT	390 430 459	31 089 621	357 413 851	399 288 365	32 000 073	366 521 486
Import VAT	154 293 574	14 870 118	139 876 558	179 987 357	14 437 887	157 187 024
Refunds	(220 169 837)	(23 035 689)	(208 065 326)	(232 514 956)	(16 018 544)	(213 147 854)
Turnover tax for small businesses	2 096	4 135	8 254	8 450	(7 850)	8 016
Specific excise duties	24 694 429	2 288 214	24 930 968	46 826 574	4 205 238	41 777 125
Beer	8 352 403	37 993	7 759 463	15 524 759	1 403 664	13 671 927
Sorghum beer and sorghum flour	3 230	146	3 277	4 366	313	3 849
Wine and other fermented beverages	2 635 704	606 534	2 978 790	4 574 469	795 155	4 228 842
Spirits	5 924 483	303 057	5 827 643	8 994 734	934 115	7 920 553
Cigarettes and cigarette tobacco	5 779 528	1 238 211	6 353 976	13 969 782	962 185	12 854 166
Pipe tobacco and cigars	384 753	34 892	408 691	456 694	42 652	488 462
Petroleum products	695 613	67 381	630 681	825 673	67 154	759 096
Revenue from neighbouring countries	1 018 716	-	970 447	2 437 098	-	1 850 231
Ad valorem excise duties	3 251 533	28 504	3 356 296	4 124 241	3 036	4 123 623
Health promotion levy	1 951 790	188 848	1 863 733	2 446 184	157 889	2 284 006
General fuel levy	75 235 524	6 735 731	69 215 157	80 175 160	7 103 086	72 803 634
Of which:						
Carbon fuel levy	1 567 104	150 297	1 451 701	1 287 285	158 820	1 116 426
CFL Domestic	1 328 216	125 540	1 214 607	1 092 715	129 731	961 749
CFL Imported	238 889	24 758	237 094	194 570	29 090	154 677
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	134 432	16 910	128 807	1 068 258	104 745	987 545
Elastic bag levy	537 577	857	442 395	317 897	710	262 226
Electricity levy	7 722 883	635 622	7 148 096	8 230 676	671 885	7 647 488
Incandescent light bulb levy	23 465	1 593	21 039	33 963	2 600	30 230
CO ₂ tax - motor vehicle emissions	1 369 614	104 746	1 259 306	1 327 417	63 012	1 200 227
Tyre levy	516 132	40 405	525 106	708 018	34 783	655 367
International Oil Pollution Compensation Fund	2 872	-	2 671	3 093	-	3 093
Carbon tax	630 035	592	634 858	-	-	-
Other						
Universal Service Fund	261 468	375	244 971	192 088	257	191 470
Taxes on international trade and transactions	45 613 301	4 403 835	40 316 755	56 322 406	4 904 349	49 966 598
Import duties						
Customs duties	40 352 721	3 653 536	35 472 838	47 504 071	3 914 912	41 973 219
Specific excise duties on imports	4 865 396	735 461	4 481 172	7 924 289	906 199	7 027 732
Health promotion levy on imports	56 114	6 648	56 118	66 606	5 890	58 522
Other						
Miscellaneous customs and excise receipts	284 585	8 187	278 060	732 759	77 266	851 278
Diamond export duties	54 486	4	28 566	94 681	82	55 847
Other taxes	3	-	6	-	76	77
Stamp duties and fees	3	-	6	-	76	77
State miscellaneous revenue	3)	(110)	1 474	10 037	(609)	10 153
Total tax revenue (gross)	1 212 205 919	130 843 297	1 107 930 475	1 355 766 258	142 867 935	1 225 398 369
Less: SACU payments	4)	(63 395 241)	(63 395 240)	(50 280 312)	-	(50 280 312)
Total tax revenue (net of SACU payments)	1 148 810 678	130 843 297	1 044 535 235	1 305 485 946	142 867 935	1 175 118 057
Departmental revenue	51 974 983	1 902 061	44 643 275	40 394 201	1 611 005	27 757 708
Sales of goods and services other than capital assets						
Sales by market establishments	58 376	4 264	47 241	50 134	4 220	45 684
Non-tax receipts	4 900	201	1 854	5 453	1 065	5 039
Administrative fees	848 275	37 539	265 168	983 247	19 370	224 598
Other sales	897 859	101 695	822 002	1 357 458	74 893	1 203 759
Selling of scrap or waste and other used current goods	8 897	668	6 414	8 247	268	7 534
Transfers received	629 811	29 871	421 166	388 370	36 068	307 330
Fines penalties and forfeits	622 404	66 572	272 625	366 722	27 401	329 336
Interest, dividends and rent on land						
Interest	5 659 047	823 868	4 011 089	8 447 721	418 372	2 955 860
Dividends	347 829	-	319 114	707 447	-	706 827
Rent on land	14 370 514	216 371	13 606 770	11 831 222	423 557	11 551 663
Of which:						
Mineral and petroleum royalties	14 343 373	215 507	13 596 496	11 830 241	422 131	11 528 323
Sales of capital assets	128 391	5 223	101 488	119 090	5 263	92 583
Financial transactions in assets and liabilities	28 398 680	615 788	24 768 343	16 129 090	600 528	10 327 495
Of which:						
NRF receipts	5)	25 590 572	574 224	24 132 857	12 801 333	9 539 387
Total national government revenue	1 200 785 661	132 745 358	1 089 178 509	1 345 880 147	144 478 940	1 202 875 767
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 200 785 661	132 745 358	1 089 178 509	1 345 880 147	144 478 940	1 202 875 767
Departmental revenue received but not yet paid to NRF		357 737	1 744 625	(2 681 844)	215 897	1 528 280
Departmental revenue collected		(1 112 330)	(6 913 932)	(15 762 627)	(630 459)	(6 689 998)
Departmental revenue received by the NRF		1 470 067	8 658 557	13 080 783	846 356	8 218 278
Other revenue received by the NRF	6)	5 627	1 641 737	1 640 006	5 309	1 507 354
ICASA		4 600	1 385 886	1 490 587	5 532	1 479 589
Financial Intelligence Centre Act		1 027	43 609	78 984	837	26 944
SARB Brightrock life penalty		-	-	1 000	-	210
Proceeds of organised Crime Act		-	2 617	3 166	-	3 166
Asset Forfeiture Unit		-	-	2 331	-	2 331
DTI Various entities		-	-	5 250	-	-
Competition Commission		-	209 625	58 688	-	-
Refund Police		-	-	-	(1 060)	(4 827)
Refund Correctional Services		-	-	-	-	(59)
Revenue collected on behalf of the Provincial Authorities		-	-	58	-	57
Revenue collected on behalf of the RAF		3 989 450	36 788 825	42 755 355	3 495 557	38 984 609
Revenue collected on behalf of the UIF		17 177 171	16 714 800	20 100 561	1 763 841	18 204 772
Total net revenue	138 694 149	138 694 149	1 146 068 497	1 407 694 283	149 959 544	1 263 100 898
Cash balance NRF		(4 053)	22 869	31 925	12 145	58 969
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	(2)	(58)
Direct transfer from NRF to the RAF		(3 837 503)	(36 570 121)	(42 632 833)	(3 528 304)	(38 137 279)
Direct transfer from NRF to the UIF		(1 629 108)	(17 014 612)	(19 901 483)	(1 670 315)	(18 137 642)
CARA added as part of cash revenue in Table 4		17 776	(27 773)	12 699	4 991	79 529
Revenue collected according to Table 4		133 241 261	1 092 478 861	1 345 204 001	144 778 940	1 205 964 358

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.