

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	700 049 553	74 378 421	718 180 499	772 884 806	71 246 324	772 884 806
Personal income tax	462 143 081	46 660 498	487 011 072	527 632 509	47 937 327	527 632 509
Provisional tax, assessment payments and penalties	38 066 026	2 034 036	39 205 285	45 270 468	45 607 466	45 270 468
Employees tax	483 358 524	47 486 980	489 785 922	518 243 198	47 496 349	518 243 198
ETI credit - refunds granted against PAYE payment	(5 463 980)	(369 316)	(5 391 972)	(4 150 349)	(379 879)	(4 150 349)
ETI credit - refunds	(1 671 154)	(52 810)	(1 772 746)	(603 879)	(39 157)	(603 879)
PIT refunds	(32 146 336)	(2 448 402)	(34 815 418)	(31 363 928)	(1 410 454)	(31 363 928)
Tax on corporate income						
Corporate income tax	188 800 786	23 997 789	202 123 447	211 522 203	19 382 167	211 522 203
Secondary tax on companies	51 077	20 923	63 750	15 961	3 356	15 961
Withholding tax on dividends	22 929 037	3 095 437	24 781 612	27 913 927	2 146 142	27 913 927
Withholding tax on interest	476 356	71 117	490 305	596 498	51 410	596 498
Other						
Interest on overdue income tax	5 649 180	542 668	3 710 242	5 003 687	1 725 983	5 003 687
Small business tax amnesty	35	6	72	21	(61)	21
Taxes on payroll and workforce	10 174 611	1 618 947	12 250 229	18 486 280	1 747 169	18 486 280
Skills development levy	10 174 611	1 618 947	12 250 229	18 486 280	1 747 169	18 486 280
Taxes on property	15 480 407	1 774 479	15 946 618	15 979 940	1 271 228	15 979 940
Estate, inheritance and gift taxes						
Donations tax	593 691	131 889	602 003	572 261	112 065	572 261
Estate duty	2 353 031	269 212	2 316 293	2 047 843	216 837	2 047 843
Taxes on financial and capital transactions						
Securities transfer tax	5 604 106	423 609	5 422 275	6 240 209	379 646	6 240 209
Transfer duties	6 929 579	949 770	7 606 047	7 119 627	562 680	7 119 627
Taxes on goods and services	440 888 045	56 813 271	455 820 012	492 282 788	49 747 553	492 282 788
Value-added tax	324 554 196	41 956 474	331 163 558	346 760 767	36 200 101	346 760 767
Domestic VAT	390 430 459	35 521 938	392 935 790	399 288 366	32 765 870	399 288 366
Import VAT	154 293 574	26 564 624	166 441 182	179 987 357	22 800 332	179 987 357
Refunds	(220 169 837)	(20 128 089)	(228 193 414)	(232 514 965)	(19 367 101)	(232 514 965)
Turnover tax for small businesses	2 096	259	8 513	8 450	434	8 450
Specific excise duties	24 694 429	7 634 614	32 665 582	46 826 574	5 049 449	46 826 574
Beer	8 352 403	3 259 798	11 019 261	15 524 759	1 852 832	15 524 759
Sorghum beer and sorghum flour	3 230	219	3 496	4 366	517	3 496
Wine and other fermented beverages	2 635 704	463 556	3 442 345	4 574 469	345 627	4 574 469
Spirits	5 924 483	1 813 840	7 641 483	8 994 734	1 074 181	8 994 734
Cigarettes and cigarette tobacco	5 779 528	1 182 779	7 536 755	13 969 782	1 115 616	13 969 782
Pipe tobacco and cigars	384 753	31 358	438 049	495 694	7 232	495 694
Petroleum products	595 613	340 960	690 641	825 673	66 577	825 673
Revenue from neighbouring countries	1 018 716	533 104	1 503 551	2 437 098	586 867	2 437 098
Ad valorem excise duties	3 251 533	29 273	3 385 569	4 124 241	619	4 124 241
Health promotion levy	1 951 790	182 444	2 046 177	2 446 184	161 578	2 446 184
General fuel levy	75 235 524	5 963 354	75 178 511	80 175 160	7 371 526	80 175 160
Of which:						
Carbon fuel levy	1 567 104	139 172	1 590 873	1 287 285	170 859	1 287 285
CFL Domestic	1 328 216	109 508	1 324 115	1 092 715	130 967	1 092 715
CFL Imported	238 889	29 664	266 758	194 570	39 892	194 570
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	134 432	9 658	138 465	1 068 258	80 713	1 068 258
Plastic bag levy	537 577	197 360	579 754	317 897	55 671	317 897
Electricity levy	7 722 863	591 263	7 739 349	8 250 676	643 268	8 250 676
Incandescent light bulb levy	23 465	3 840	24 879	33 963	3 733	33 963
CO ₂ tax - motor vehicle emissions	1 369 614	209 953	1 469 259	1 327 417	127 191	1 327 417
Tyre levy	516 132	76 418	601 524	708 018	52 651	708 018
International Oil Pollution Compensation Fund	2 872	-	2 671	3 093	-	3 093
Carbon tax	630 035	15 516	650 374	-	-	-
Other						
Universal Service Fund	261 468	866	245 837	192 088	618	192 088
Taxes on international trade and transactions	45 813 301	7 370 483	47 687 239	56 322 406	6 355 808	56 322 406
Import duties						
Customs duties	40 352 721	6 364 646	41 837 483	47 504 071	5 530 851	47 504 071
Specific excise duties on imports	4 865 396	976 015	5 457 187	7 924 289	896 558	7 924 289
Health promotion levy on imports	56 114	11 310	67 429	66 606	8 084	66 606
Other						
Miscellaneous customs and excise receipts	284 585	(3 930)	274 130	732 759	(118 519)	732 759
Diamond export duties	54 486	22 442	51 009	94 681	38 834	94 681
Other taxes	3	(6)	-	-	(77)	0
Stamp duties and fees	3	(6)	-	-	(77)	0
State miscellaneous revenue	3)	10 121	11 594	10 037	(116)	10 037
Total tax revenue (gross)	1 212 205 919	141 965 716	1 249 896 191	1 355 766 258	130 367 888	1 355 766 258
Less: SACU payments	(63 395 241)	-	(63 395 240)	(50 280 312)	-	(50 280 312)
Total tax revenue (net of SACU payments)	1 148 810 678	141 965 716	1 186 500 951	1 305 485 946	130 367 888	1 305 485 946
Departmental revenue	51 974 983	4 990 853	49 634 128	40 394 201	12 636 493	40 394 201
Sales of goods and services other than capital assets						
Sales by market establishments	58 376	4 141	51 382	50 134	4 450	50 134
Non-tax receipts	4 800	1 376	3 220	5 453	415	5 453
Administrative fees	848 275	26 639	291 808	983 247	758 649	983 247
Other sales	897 859	25 680	847 682	1 357 458	153 699	1 357 458
Selling of scrap or waste and other used current goods	8 897	175	6 589	8 247	713	8 247
Transfers received	629 811	-	421 166	388 370	81 040	388 370
Fines penalties and forfeits	622 404	16 330	288 955	366 722	37 386	366 722
Interest, dividends and rent on land						
Interest	5 659 047	2 657 526	6 668 615	8 447 721	5 491 861	8 447 721
Dividends	347 829	-	319 114	707 447	620	707 447
Rent on land	14 370 514	525 602	14 132 372	11 831 222	279 559	11 831 222
Of which:						
Mineral and petroleum royalties	14 343 373	525 372	14 121 858	11 830 241	301 918	11 830 241
Sales of capital assets	1 430 497	-	1 402 975	25 507	-	25 507
Financial transactions in assets and liabilities	28 398 880	1 731 898	26 500 240	16 129 090	5 801 595	16 129 090
Of which:						
NRF receipts	25 590 572	1 637 061	25 769 918	12 801 333	3 261 946	12 801 333
Total national government revenue	1 200 785 661	146 956 569	1 236 135 078	1 345 880 147	143 004 381	1 345 880 147
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 200 785 661	146 956 569	1 236 135 078	1 345 880 147	143 004 381	1 345 880 147
Departmental revenue received but not yet paid to NRF		138 867	1 883 492	(2 681 844)	(4 210 124)	(2 681 844)
Departmental revenue collected		(2 828 420)	(9 742 352)	(15 762 627)	(9 072 629)	(15 762 627)
Departmental revenue received by the NRF		2 967 287	11 625 944	13 080 783	4 862 505	13 080 783
Other revenue received by the NRF	6)	148 722	1 791 459	1 640 006	132 652	1 640 006
ICASA		119 088	1 504 974	1 450 587	10 998	1 450 587
Financial Intelligence Centre Act		1 134	44 743	78 984	52 040	78 984
SARB Discovery		1 500	1 500	-	-	-
SARB Deutsche Bank		28 000	28 000	-	-	-
SARB Brightrock life penalty		-	-	1 000	790	1 000
Proceeds of organised Crime Act		-	2 617	3 166	-	3 166
Asset Forfeiture Unit		-	-	2 331	-	2 331
DTI Various entities		-	-	5 250	5 250	5 250
Competition Commission		-	209 625	58 688	58 688	58 688
Refund Police		-	-	-	4 827	-
Refund Correctional Services		-	-	-	59	-
Revenue collected on behalf of the Provincial Authorities		-	-	58	-	58
Revenue collected on behalf of the RAF		3 653 210	40 442 035	42 755 355	3 770 745	42 755 355
Revenue collected on behalf of the UIF		1 980 956	18 395 499	18 395 499	1 895 789	20 100 661
Total net revenue	1 148 810 678	152 579 067	1 298 647 563	1 407 694 283	144 593 445	1 407 694 283
Cash balance NRF		19 964	42 833	31 925	(27 044)	31 925
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	-	(58)
Direct transfer from NRF to the RAF		(3 989 449)	(40 559 570)	(42 632 836)	(3 495 557)	(42 632 836)
Direct transfer from NRF to the UIF		(1 595 976)	(18 610 588)	(19 901 483)	(1 763 841)	(19 901 483)
CARA added as part of cash revenue in Table 4		(37 091)	(64 864)	(12 169)	(67 360)	(12 169)
Revenue collected according to Table 4		146 976 515	1 239 455 376	1 345 204 001	139 239 643	1 345 204 001

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.