

Table 1 Revenue*				
R thousand	2021/22		Preliminary outcome	April
	Budget estimate	April		
Taxes on income and profits	761 977 629	50 217 091	715 189 499	44 502 248
Personal income tax	515 957 332	44 724 379	487 011 072	41 615 903
Provisional tax, assessment payments and penalties	44 517 883	894 069	39 205 286	532 956
Employees tax	506 853 834	45 019 192	489 785 922	41 692 107
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(5 391 972)	(50 673)
ETI credit - refunds	(704 230)	(23 921)	(1 772 746)	(28 023)
PTI refunds	(30 343 718)	(899 518)	(34 815 418)	(530 464)
Tax on corporate income				
Corporate income tax	213 114 219	1 294 045	202 123 447	384 843
Secondary tax on companies	82 942	10 407	63 750	592
Withholding tax on dividends	26 089 189	3 847 925	24 781 612	2 209 080
Withholding tax on Interest	542 524	53 780	490 305	59 183
Other				
Interest on overdue income tax	6 191 383	286 554	3 710 242	232 647
Small business tax amnesty	40	-	72	-
Taxes on payroll and workforce	17 812 864	1 480 689	12 250 229	1 448 696
Skills development levy	17 812 864	1 480 689	12 250 229	1 448 696
Taxes on property	16 837 117	1 550 997	15 946 618	930 000
Estate, inheritance and gift taxes				
Donations tax	645 722	42 752	602 003	31 560
Estate duty	2 559 252	186 538	2 316 293	96 256
Taxes on financial and capital transactions				
Securities transfer tax	6 095 252	532 296	5 422 275	724 379
Transfer duties	7 536 890	789 411	7 606 047	77 805
Taxes on goods and services	514 529 587	40 074 540	455 820 012	28 356 969
Value-added tax	370 177 371	24 681 001	331 183 558	18 776 741
Domestic VAT	430 061 872	36 233 992	392 935 790	30 729 928
Import VAT	181 332 787	5 280 990	166 441 182	3 529 370
Refunds	(241 217 288)	(16 833 981)	(228 193 414)	(15 482 558)
Turnover tax for small businesses	2 387	89	8 513	92
Specific excise duties	43 733 905	5 662 791	32 565 582	1 991 408
Beer	14 764 311	2 054 344	11 019 261	78 054
Sorghum beer and sorghum flour	4 241	210	3 496	425
Wine and other fermented beverages	4 718 649	699 480	3 442 345	59 462
Spirits	8 314 388	1 327 527	7 641 483	452 189
Cigarettes and cigarette tobacco	13 089 833	1 363 269	7 536 755	813 649
Pipe tobacco and cigars	451 997	111 293	438 049	122 053
Petroleum products	861 035	106 668	980 641	463 725
Revenue from neighbouring countries	1 529 450	-	1 503 551	1 850
Ad valorem excise duties	3 536 499	1 124 208	3 388 569	822 373
Health promotion levy	2 149 910	217 617	2 046 177	185 138
General fuel levy	83 147 932	7 490 910	75 178 511	5 701 916
Of which:				
Carbon fuel levy	1 768 597	161 342	1 590 873	121 509
CFL Domestic	1 562 972	129 769	1 324 115	111 706
CFL Imported	205 624	31 572	266 758	9 803
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	140 017	12 970	138 465	44 499
Plastic bag levy	559 907	732	579 754	2 102
Electricity levy	8 140 779	665 293	7 739 340	663 676
Incandescent light bulb levy	24 735	353	24 879	4 415
CO ₂ tax - motor vehicle emissions	1 443 726	142 961	1 469 259	102 172
Tyre levy	537 571	69 270	601 524	62 376
International Oil Pollution Compensation Fund	3 027	-	2 671	-
Carbon tax	656 206	6 344	650 374	-
Other				
Universal Service Fund	275 616	-	245 837	-
Taxes on international trade and transactions	53 967 108	2 123 466	47 687 239	1 871 615
Import duties				
Customs duties	45 544 899	1 646 044	41 837 483	1 665 133
Specific excise duties on imports	7 597 477	76 443	5 457 187	45 206
Health promotion levy on imports	65 053	4 035	67 429	2 732
Other				
Miscellaneous customs and excise receipts	299 984	383 669	274 130	154 705
Diamond export duties	59 694	13 275	51 009	3 639
Export tax - Scrap metal	400 000	-	-	-
Other taxes	3	-	-	-
Stamp duties and fees	3	-	-	-
State miscellaneous revenue	-	(8 256)	11 594	1 590
Total tax revenue (gross)	1 365 124 307	95 438 526	1 249 896 191	77 111 258
Less: SACU payments	(45 966 211)	(11 491 553)	(63 395 240)	(15 848 810)
Total tax revenue (net of SACU payments)	1 319 158 096	83 946 973	1 186 500 951	61 262 448
Departmental revenue	32 514 029	1 574 340	49 634 128	1 833 293
Sales of goods and services other than capital assets				
Sales by market establishments	69 003	4 025	51 382	4 158
Non-tax receipts	5 000	335	3 230	-
Administrative fees	1 552 495	25 175	291 808	5 135
Other sales	911 865	82 576	847 682	53 855
Selling of scrap or waste and other used current goods	11 060	409	6 589	159
Transfers received	634 488	88 072	421 166	-
Fines penalties and forfeits	462 306	12 979	288 955	3 631
Interest, dividends and rent on land				
Interest	5 095 042	643 855	6 668 615	482 155
Dividends	358 194	-	319 114	-
Rent on land	15 978 344	(9 039)	14 132 372	1 216
Of which:				
Mineral and petroleum royalties	15 937 248	(9 987)	14 121 858	380
Sales of capital assets	132 422	16 749	102 975	2 078
Financial transactions in assets and liabilities	7 303 810	709 204	26 500 240	1 280 906
Of which:				
NRF receipts	4 856 000	594 230	25 769 918	1 236 489
Total national government revenue	1 351 672 125	85 521 313	1 236 135 079	63 095 740
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1 351 672 125	85 521 313	1 236 135 079	63 095 740
Departmental revenue received but not yet paid to NRF		144 279	1 883 492	484 219
Departmental revenue collected		(990 097)	(9 742 352)	(596 423)
Departmental revenue received by the NRF		1 134 376	11 625 844	1 080 642
Other revenue received by the NRF		337 565	1 791 459	1 280
ICASA		336 293	1 504 974	-
Financial Intelligence Centre Act		1 272	44 743	1 484
SARB Discovery		-	1 500	-
SARB Deutsche Bank		-	28 000	-
Proceeds of organised Crime Act		-	2 617	-
Competition Commission		-	209 625	-
Refund Police		-	-	(204)
Revenue collected on behalf of the RAF	38 987 918	3 525 945	40 442 035	2 558 273
Revenue collected on behalf of the UIF	17 915 790	1 555 455	19 395 499	1 443 405
Total net revenue		91 084 556	1 298 647 564	67 582 917
Cash balance NRF		(764)	42 833	16 415
Direct transfer from NRF to the RAF		(3 653 210)	(40 559 570)	(3 770 745)
Direct transfer from NRF to the UIF		(1 680 699)	(18 610 588)	(1 855 789)
CARA added as part of cash revenue in Table 4		3 915	(64 864)	(49 650)
Revenue collected according to Table 4		85 753 800	1 239 455 375	61 883 146

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.