

Table 1 Revenue\*

R thousand	2021/22			
	Budget estimate	April	May	Year to date
<b>Taxes on income and profits</b>	<b>761 977 629</b>	<b>50 217 090</b>	<b>45 605 325</b>	<b>95 822 415</b>
Personal income tax	515 967 332	44 724 379	41 449 184	86 173 563
Provisional tax, assessment payments and penalties	44 517 883	894 069	937 569	1 831 638
Employees tax	506 853 834	45 019 192	41 542 478	86 561 670
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(260 353)	(525 796)
ETI credit - refunds	(704 230)	(23 921)	(65 446)	(89 367)
PIT refunds	(30 343 718)	(899 518)	(705 064)	(1 604 582)
Tax on corporate income				
Corporate income tax	213 114 219	1 294 045	1 358 734	2 652 779
Secondary tax on companies	82 942	10 407	323	10 730
Withholding tax on dividends	26 089 189	3 847 925	2 554 459	6 402 384
Withholding tax on interest	542 524	53 780	32 642	86 422
Other				
Interest on overdue income tax	6 191 383	286 554	209 983	496 537
Small business tax amnesty	40	-	-	-
<b>Taxes on payroll and workforce</b>	<b>17 812 864</b>	<b>1 480 689</b>	<b>1 400 397</b>	<b>2 881 086</b>
Skills development levy	17 812 864	1 480 689	1 400 397	2 881 086
<b>Taxes on property</b>	<b>16 837 116</b>	<b>1 559 997</b>	<b>1 729 142</b>	<b>3 280 139</b>
Estate, inheritance and gift taxes				
Donations tax	645 722	42 752	44 120	86 872
Estate duty	2 569 252	186 538	361 618	548 156
Taxes on financial and capital transactions				
Securities transfer tax	6 095 252	532 296	406 420	938 716
Transfer duties	7 536 890	789 411	916 984	1 706 395
<b>Taxes on goods and services</b>	<b>514 528 987</b>	<b>40 074 539</b>	<b>42 227 208</b>	<b>82 301 747</b>
Value-added tax	370 177 371	24 681 001	29 601 361	54 482 362
Domestic VAT	430 061 872	36 233 992	36 639 899	72 873 881
Import VAT	181 332 787	5 280 990	14 941 615	20 222 605
Refunds	(241 217 288)	(16 833 981)	(21 780 143)	(38 614 124)
Turnover tax for small businesses	2 387	89	20	109
Specific excise duties				
Beer	43 733 904	5 662 791	3 347 713	9 010 504
Sorghum beer and sorghum flour	14 764 311	2 054 344	1 648 650	3 702 994
Wine and other fermented beverages	4 241	210	304	514
Spirits	4 718 649	699 480	406 584	1 106 064
Cigarettes and cigarette tobacco	8 314 388	1 327 527	1 124 798	2 452 325
Pipe tobacco and cigars	13 089 833	1 363 269	119 008	1 482 277
Petroleum products	451 997	111 293	27 150	138 443
Revenue from neighbouring countries	861 035	106 668	21 219	127 887
Ad valorem excise duties	1 529 450	-	-	-
Health promotion levy	3 536 499	1 124 208	3 715	1 127 923
General fuel levy	2 149 910	217 917	184 318	401 535
Of which:				
Carbon fuel levy	83 147 932	7 490 910	8 042 913	15 533 823
CFL Domestic	1 788 596	161 341	173 458	334 799
CFL Imported	1 562 972	129 769	136 364	266 133
Taxes on use of goods and on permission to use goods or perform activities	205 624	31 572	37 094	68 666
Air departure tax	140 017	12 970	15 290	28 260
Plastic bag levy	559 907	732	396	1 118
Electricity levy	8 140 779	665 293	659 509	1 324 802
Incandescent light bulb levy	24 735	353	2 790	3 143
CO <sub>2</sub> tax - motor vehicle emissions	1 443 726	142 961	116 488	259 449
Tyre levy	537 571	69 270	42 303	111 573
International Oil Pollution Compensation Fund	3 027	-	-	-
Carbon tax	656 206	6 344	9 490	15 834
Other				
Universal Service Fund	275 616	-	912	912
<b>Taxes on international trade and transactions</b>	<b>53 967 107</b>	<b>2 123 466</b>	<b>3 809 712</b>	<b>5 933 178</b>
Import duties				
Customs duties	45 544 899	1 646 044	3 435 728	5 081 772
Specific excise duties on imports	7 597 477	76 443	505 720	582 163
Health promotion levy on imports	65 053	4 035	7 109	11 144
Other				
Miscellaneous customs and excise receipts	299 984	383 669	(148 880)	234 789
Diamond export duties	59 664	13 275	10 035	23 310
Export tax - Scrap metal	400 000	-	-	-
Other taxes	3	-	-	-
Stamp duties and fees	3	-	-	-
<b>State miscellaneous revenue</b>	<b>3)</b>	<b>(8 256)</b>	<b>(14)</b>	<b>(8 270)</b>
<b>Total tax revenue (gross)</b>	<b>1 365 124 306</b>	<b>95 438 525</b>	<b>94 771 770</b>	<b>190 210 295</b>
Less: SACU payments	4)	(11 491 553)	-	(11 491 553)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 319 158 095</b>	<b>83 946 972</b>	<b>94 771 770</b>	<b>178 718 742</b>
<b>Departmental revenue</b>	<b>32 514 029</b>	<b>1 574 341</b>	<b>974 770</b>	<b>2 549 111</b>
Sales of goods and services other than capital assets				
Sales by market establishments	69 003	4 025	4 341	8 366
Non-tax receipts	5 000	335	260	595
Administrative fees	1 552 495	25 175	33 491	58 666
Other sales	911 865	82 576	45 076	127 652
Selling of scrap or waste and other used current goods	11 060	409	525	934
Transfers received	634 488	88 072	-	88 072
Fines penalties and forfeits	462 306	12 979	10 279	23 258
Interest, dividends and rent on land				
Interest	5 095 042	643 855	447 789	1 091 644
Dividends	358 194	-	-	-
Rent on land	15 978 344	(9 039)	(633)	(9 672)
Of which:				
Mineral and petroleum royalties	15 937 248	(9 987)	(774)	(10 761)
Sales of capital assets	132 422	16 749	2 053	18 802
Financial transactions in assets and liabilities	7 303 810	709 205	431 589	1 140 794
Of which:				
NRF receipts	4 858 000	594 230	356 397	950 627
<b>Total national government revenue</b>	<b>1 351 672 124</b>	<b>85 521 313</b>	<b>95 746 540</b>	<b>181 267 853</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>				
Total national government revenue	1 351 672 124	85 521 313	95 746 540	181 267 853
Departmental revenue received but not yet paid to NRF		144 278	(26 485)	117 793
Departmental revenue collected		(990 096)	(619 147)	(1 609 245)
Departmental revenue received by the NRF		1 134 376	592 662	1 727 038
<b>Other revenue received by the NRF</b>	<b>6)</b>	<b>337 565</b>	<b>280 718</b>	<b>618 283</b>
ICASA		336 293	279 523	615 816
Financial Intelligence Centre Act		1 272	1 195	2 467
SARB Discovery		-	-	-
SARB Deutsche Bank		-	-	-
Proceeds of organised Crime Act		-	-	-
Competition Commission		-	-	-
Refund Police		-	-	-
Revenue collected on behalf of the RAF	38 987 918	3 525 945	3 637 559	7 163 504
Revenue collected on behalf of the UIF	17 915 790	1 555 455	1 611 460	3 166 915
<b>Total net revenue</b>		<b>91 084 557</b>	<b>101 249 790</b>	<b>192 334 347</b>
Cash balance NRF		(764)	1 997	1 233
Direct transfer from NRF to the RAF		(3 653 210)	(3 525 945)	(7 179 155)
Direct transfer from NRF to the UIF		(1 680 699)	(1 555 455)	(3 236 154)
CARA added as part of cash revenue in Table 4		3 915	3 642	7 557
<b>Revenue collected according to Table 4</b>		<b>85 753 799</b>	<b>96 174 029</b>	<b>181 927 828</b>

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.