

Table 1 Revenue*

	2021/22			2020/21		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
R thousand						
Taxes on income and profits	761 977 629	45 605 325	95 622 415	718 180 500	40 267 542	84 769 790
Personal income tax	515 967 332	41 449 184	86 173 633	487 011 072	36 192 556	77 808 459
Provisional tax, assessment payments and penalties	44 517 883	937 569	1 831 638	39 205 286	631 108	1 164 064
Employees tax	506 853 834	41 542 478	86 561 670	489 785 922	37 255 110	78 947 217
ETI credit - refunds granted against PAYE payment	(4 369 437)	(260 353)	(525 796)	(5 391 972)	(835 645)	(886 318)
ETI credit - refunds	(704 230)	(65 446)	(89 367)	(1 772 746)	(172 007)	(200 030)
PIT refunds	(30 343 718)	(705 064)	(1 604 582)	(34 815 478)	(686 010)	(1 216 474)
Tax on corporate income						
Corporate income tax	213 114 219	1 358 734	2 652 779	202 123 447	445 249	830 092
Secondary tax on companies	82 942	323	10 730	63 750	359	951
Withholding tax on dividends	26 089 189	2 554 459	6 402 384	24 781 612	3 349 193	5 558 273
Withholding tax on interest	542 524	32 642	86 422	490 305	31 029	90 212
Other						
Interest on overdue income tax	6 191 383	209 983	496 537	3 710 242	249 084	481 731
Small business tax amnesty	40	-	72	72	72	72
Taxes on payroll and workforce	17 812 864	1 400 397	2 861 086	12 250 229	1 119 037	2 567 933
Skills development levy	17 812 864	1 400 397	2 861 086	12 250 229	1 119 037	2 567 933
Taxes on property	16 837 116	1 729 142	3 280 139	15 946 616	964 345	1 894 345
Estate, inheritance and gift taxes						
Donations tax	645 722	44 120	86 872	602 003	10 892	42 452
Estate duty	2 569 252	361 618	548 156	2 316 293	129 073	225 329
Taxes on financial and capital transactions						
Securities transfer tax	6 095 252	406 420	938 716	5 422 275	440 563	1 164 932
Transfer duties	7 536 890	916 984	1 706 395	7 606 047	383 827	461 632
Taxes on goods and services	514 520 987	42 227 208	82 301 747	455 620 913	20 250 969	48 607 875
Value-added tax	370 177 371	29 801 351	54 482 362	331 183 558	16 236 147	35 012 887
Domestic VAT	430 061 872	36 639 889	72 873 881	392 935 790	23 628 214	54 358 142
Import VAT	181 332 787	14 941 615	20 222 605	166 441 182	11 130 424	14 659 794
Refunds	(241 217 288)	(21 780 143)	(38 614 124)	(228 193 414)	(18 522 491)	(34 005 049)
Turnover tax for small businesses	2 387	20	109	8 513	357	449
Specific excise duties						
Beer	43 733 904	3 347 713	9 010 504	32 565 582	(332 202)	1 659 205
Sorghum beer and sorghum flour	14 764 311	1 648 608	3 702 594	11 019 261	352	78 446
Wine and other fermented beverages	4 241	34	514	3 496	225	650
Spirits	4 718 649	406 594	1 106 064	3 442 345	2 032	61 494
Cigarettes and cigarette tobacco	8 314 388	1 124 798	2 452 325	7 641 483	22 998	475 187
Pipe tobacco and cigars	13 089 833	119 008	1 482 277	7 536 755	4 202	817 851
Petroleum products	451 997	27 150	138 443	438 049	1 676	123 729
Revenue from neighbouring countries	861 035	21 219	127 887	980 641	(363 727)	99 998
Ad valorem excise duties	1 529 450	-	-	1 503 551	-	1 850
Health promotion levy	3 536 499	3 715	1 127 923	3 385 959	5 066	827 439
General fuel levy	2 149 910	189 918	401 935	2 046 177	113 949	296 485
Of which:	83 147 932	8 042 913	15 533 823	75 178 511	3 646 380	9 348 296
Carbon fuel levy	1 788 596	173 458	334 799	1 590 873	84 551	187 559
CFL Domestic	1 562 972	136 364	266 133	1 324 115	75 853	187 559
CFL Imported	205 624	37 094	68 666	266 758	8 698	18 501
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	140 017	15 290	28 260	138 465	7 340	51 839
Plastic bag levy	559 907	386	1 118	579 754	4 280	6 382
Electricity levy	8 140 779	659 509	1 324 802	7 739 340	516 013	1 179 691
Incandescent light bulb levy	24 735	2 790	3 143	24 879	4 473	8 888
CO ₂ tax - motor vehicle emissions	1 443 726	116 488	259 449	1 469 259	25 403	127 575
Tyre levy	537 571	42 303	111 573	601 524	22 795	85 171
International Oil Pollution Compensation Fund	3 027	-	2 671	-	-	-
Carbon tax	656 206	9 490	15 834	650 374	-	-
Other						
Universal Service Fund	275 616	912	912	245 837	-	1 568
Taxes on international trade and transactions	53 967 107	3 809 712	5 933 178	47 687 238	2 320 662	4 192 277
Import duties						
Customs duties	45 544 899	3 435 728	5 081 772	41 837 483	2 420 102	4 085 235
Specific excise duties on imports	7 597 477	505 720	582 163	5 457 187	17 941	63 147
Health promotion levy on imports	65 053	7 109	11 144	67 429	6 057	8 789
Other						
Miscellaneous customs and excise receipts	299 984	(148 880)	234 789	274 130	(123 637)	31 068
Diamond and export duties	59 664	10 035	23 310	51 009	199	4 038
Export tax - Scrap metal	400 000	-	-	-	-	-
Other taxes	3	-	-	-	6	6
Stamp duties and fees	3	-	-	-	6	6
State miscellaneous revenue	-	(14)	(8 270)	11 594	1 711	3 301
Total tax revenue (gross)	1 365 124 306	94 771 770	190 210 295	1 249 896 192	64 924 272	142 035 527
Less: SACU payments	(45 966 211)	-	(11 491 553)	(63 935 240)	-	(15 848 810)
Total tax revenue (net of SACU payments)	1 319 158 095	94 771 770	178 718 742	1 186 500 952	64 924 272	126 186 717
Departmental revenue	32 514 029	974 770	2 549 111	49 634 128	3 182 174	5 015 466
Sales of goods and services other than capital assets						
Sales by market establishments	69 003	4 341	8 366	51 382	4 152	8 310
Non-tax receipts	5 000	260	595	3 230	-	-
Administrative fees	1 552 495	33 491	58 666	291 808	16 395	21 530
Other sales	911 865	45 076	127 652	847 682	60 962	114 817
Selling of scrap or waste and other used current goods	11 060	525	934	6 589	318	477
Transfers received	634 488	-	88 072	421 166	43 673	43 673
Fines penalties and forfeits	462 306	10 279	23 258	288 955	15 650	19 281
Interest, dividends and rent on land						
Interest	5 095 042	447 789	1 091 644	6 668 615	202 485	684 640
Dividends	358 104	-	-	319 114	-	-
Rent on land	15 978 344	(633)	(9 672)	14 132 372	6 537	7 753
Of which:						
Mineral and petroleum royalties	15 937 248	(774)	(10 761)	14 121 858	6 087	6 467
Sales of capital assets	132 422	2 053	18 802	102 975	46	2 124
Financial transactions in assets and liabilities	7 303 810	431 589	1 140 794	26 500 240	2 831 956	4 112 861
Of which:						
NRF receipts	4 858 000	356 397	950 627	25 769 918	2 807 140	4 043 628
Total national government revenue	1 351 672 124	95 746 540	181 267 853	1 236 135 080	68 106 446	131 202 183
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 351 672 124	95 746 540	181 267 853	1 236 135 080	68 106 446	131 202 183
Departmental revenue received but not yet paid to NRF		(26 485)	117 793	1 883 492	576 903	1 061 122
Departmental revenue collected		(619 147)	(1 609 245)	(9 742 352)	(368 947)	(965 370)
Departmental revenue received by the NRF		592 662	1 727 038	11 625 844	945 850	2 026 452
Other revenue received by the NRF	280 718	618 283	618 283	1 791 459	326 479	327 799
ICASA	279 523	1 195	2 467	615 916	326 092	366 092
Financial Intelligence Centre Act	-	-	-	44 743	387	1 871
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	3 637 559	7 163 504	40 442 035	1 599 971	4 158 244
Revenue collected on behalf of the UIF	17 915 790	1 611 450	3 196 915	18 395 499	1 326 166	2 769 571
Total net revenue	1 012 489 790	101 249 790	192 334 347	1 286 647 565	71 935 965	139 518 878
Cash balance NRF	1 997	1 997	1 233	42 833	3 123	19 538
Direct transfer from NRF to the RAF	(3 525 945)	(7 179 155)	(40 559 570)	(2 558 570)	(2 558 570)	(6 329 018)
Direct transfer from NRF to the UIF	(1 555 455)	(3 236 154)	(3 236 154)	(18 610 988)	(1 443 405)	(3 339 194)
CARA added as part of cash revenue in Table 4	3 642	7 557	7 557	(64 864)	32 382	(17 268)
Revenue collected according to Table 4	96 174 029	181 927 828	181 927 828	1 239 455 376	67 969 792	129 852 937

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.

7) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.