

Table 1 Revenue\*

R thousand	Budget estimate	2021/22			Year to date
		April	May	June	
<b>Taxes on income and profits</b>	<b>761 977 629</b>	<b>50 217 090</b>	<b>45 605 325</b>	<b>139 818 583</b>	<b>235 640 998</b>
Personal income tax	515 957 332	44 724 379	41 449 184	41 843 728	128 017 291
Provisional tax, assessment payments and penalties	44 517 883	894 069	937 569	990 681	2 822 319
Employees tax	506 853 834	45 019 192	41 542 478	42 000 207	128 561 877
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(260 353)	(285 284)	(811 080)
ETI credit - refunds	(704 230)	(23 921)	(65 446)	(32 588)	(121 955)
PIT refunds	(30 343 718)	(899 518)	(705 064)	(829 287)	(2 433 869)
Tax on corporate income					
Corporate income tax	213 114 219	1 294 045	1 358 734	95 194 157	97 846 936
Secondary tax on companies	82 942	10 407	323	20 702	31 432
Withholding tax on dividends	26 089 189	3 847 925	2 554 459	1 986 005	8 388 389
Withholding tax on interest	542 524	53 780	32 642	45 673	132 056
Other					
Interest on overdue income tax	6 191 383	286 554	209 983	728 318	1 224 855
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>1 585 598</b>	<b>4 466 684</b>
Skills development levy	17 812 864	1 480 689	1 400 397	1 585 598	4 466 684
<b>Taxes on property</b>	<b>16 837 116</b>	<b>1 550 997</b>	<b>1 729 142</b>	<b>1 636 145</b>	<b>4 916 284</b>
Estate, inheritance and gift taxes					
Donations tax	645 722	42 752	44 120	22 873	109 745
Estate duty	2 569 252	186 538	361 618	194 068	742 224
Taxes on financial and capital transactions					
Securities transfer tax	6 095 252	532 296	406 420	474 976	1 413 692
Transfer duties	7 536 890	789 411	916 984	944 228	2 650 623
<b>Taxes on goods and services</b>	<b>514 529 987</b>	<b>40 074 539</b>	<b>42 227 288</b>	<b>41 216 335</b>	<b>123 518 062</b>
Value-added tax	370 177 371	24 681 001	29 801 361	29 405 889	83 988 251
Domestic VAT	430 061 872	36 233 992	36 639 889	34 766 588	107 640 469
Import VAT	181 332 787	5 280 990	14 941 615	15 553 951	35 776 556
Refunds	(241 217 288)	(16 833 981)	(21 780 143)	(20 914 650)	(59 528 774)
Turnover tax for small businesses	2 387	89	20	106	215
Specific excise duties					
Beer	43 733 904	5 662 791	3 347 713	3 109 301	12 119 805
Sorghum beer and sorghum flour	14 764 311	2 054 344	1 648 650	1 624 228	5 327 222
Wine and other fermented beverages	4 241	210	304	680	1 194
Spirits	4 718 649	699 480	406 584	395 828	1 501 892
Cigarettes and cigarette tobacco	8 314 388	1 327 527	1 124 798	769 139	3 221 464
Pipe tobacco and cigars	13 089 833	1 363 269	1 19 008	244 478	1 726 755
Petroleum products	451 997	111 293	27 150	11 904	150 347
Revenue from neighbouring countries	861 035	106 668	21 219	63 044	190 931
Ad valorem excise duties	1 529 450	1 124 208	3 715	(6)	1 127 917
Health promotion levy	3 536 499	2 149 910	184 318	152 891	554 626
General fuel levy	83 147 932	7 490 910	8 042 913	7 475 851	23 009 674
Of which:					
Carbon fuel levy	1 768 696	161 341	173 458	170 535	505 334
CFL Domestic	1 562 972	129 769	136 364	128 012	394 145
CFL Imported	205 624	31 572	37 094	42 823	111 189
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	140 017	12 970	15 290	16 196	44 456
Plastic bag levy	559 907	386	386	146 831	147 749
Electricity levy	8 140 779	665 293	659 509	705 019	2 029 821
Incandescent light bulb levy	24 735	353	2 790	1 930	5 073
CO <sub>2</sub> tax - motor vehicle emissions	1 443 726	142 961	116 488	142 899	402 348
Tyre levy	537 571	69 270	42 303	42 435	154 008
International Oil Pollution Compensation Fund	3 027	-	-	-	-
Carbon tax	666 206	6 344	9 490	17 189	33 023
Other					
Universal Service Fund	275 616	-	912	4	916
<b>Taxes on international trade and transactions</b>	<b>53 967 107</b>	<b>2 123 466</b>	<b>3 809 712</b>	<b>3 989 700</b>	<b>9 922 878</b>
Import duties					
Customs duties	45 544 899	1 646 044	3 435 728	3 376 625	8 458 397
Specific excise duties on imports	7 597 477	76 443	505 720	488 912	1 071 075
Health promotion levy on imports	65 053	4 035	7 109	7 363	18 507
Other					
Miscellaneous customs and excise receipts	299 984	383 669	(148 880)	116 800	351 589
Diamond and export duties	59 694	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>277</b>	<b>(7 993)</b>
<b>Total tax revenue (gross)</b>	<b>1 365 124 306</b>	<b>95 438 525</b>	<b>94 771 770</b>	<b>188 246 638</b>	<b>378 456 933</b>
Less: SACU payments	4)	(45 966 211)	(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>83 280 217</b>	<b>188 246 638</b>	<b>366 965 380</b>
<b>Departmental revenue</b>	<b>32 514 029</b>	<b>1 574 341</b>	<b>974 770</b>	<b>16 025 871</b>	<b>18 574 982</b>
Sales of goods and services other than capital assets					
Sales by market establishments	69 003	4 025	4 341	3 997	12 363
Non-tax receipts	5 000	335	260	203	798
Administrative fees	1 552 495	25 175	33 491	18 603	77 269
Other sales	911 865	82 576	45 076	335 186	462 838
Selling of scrap or waste and other used current goods	11 060	409	525	1 066	2 000
Transfers received	634 488	88 072	-	48 326	136 398
Fines penalties and forfeits	462 306	12 979	10 279	7 833	31 091
Interest, dividends and rent on land					
Interest	5 085 042	643 855	447 789	445 835	1 537 479
Dividends	358 194	-	-	31	-
Rent on land	15 978 344	(9 039)	(633)	14 651 730	14 642 058
Of which:					
Mineral and petroleum royalties	15 937 248	(9 987)	(774)	14 651 462	14 640 701
Sales of capital assets	132 422	16 749	2 053	25 015	43 817
Financial transactions in assets and liabilities	7 303 810	709 205	431 589	488 046	1 628 840
Of which:					
NRF receipts	4 856 000	594 230	356 397	451 680	1 402 207
<b>Total national government revenue</b>	<b>1 351 672 124</b>	<b>85 521 313</b>	<b>95 746 540</b>	<b>204 272 509</b>	<b>385 540 362</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>					
<b>Total national government revenue</b>	<b>1 351 672 124</b>	<b>85 521 313</b>	<b>95 746 540</b>	<b>204 272 509</b>	<b>385 540 362</b>
Departmental revenue received but not yet paid to NRF					
Departmental revenue collected		144 278	(26 485)	284 142	401 935
Departmental revenue received by the NRF		(990 098)	(619 147)	(922 729)	(2 531 974)
Other revenue received by the NRF		1 134 376	592 662	1 206 871	2 933 909
ICASA		337 565	280 718	75 070	693 353
Financial Intelligence Centre Act		336 293	279 523	62 733	678 549
Revenue collected on behalf of the RAF		1 272	1 195	12 337	14 804
Revenue collected on behalf of the UIF	38 987 918	3 525 945	3 637 559	4 247 977	11 411 481
	17 915 790	1 555 455	1 611 460	1 679 129	4 846 044
<b>Total net revenue</b>		<b>91 084 557</b>	<b>101 249 790</b>	<b>210 558 827</b>	<b>402 893 174</b>
Cash balance NRF		(764)	1 997	3 994	5 227
Direct transfer from NRF to the RAF		(3 633 210)	(3 525 945)	(3 637 559)	(10 816 714)
Direct transfer from NRF to the UIF		(1 680 699)	(1 555 459)	(1 611 460)	(4 847 614)
CARA added as part of cash revenue in Table 4		3 915	3 649	813	8 370
<b>Revenue collected according to Table 4</b>		<b>85 753 799</b>	<b>96 174 029</b>	<b>205 314 615</b>	<b>387 242 443</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.

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