

Table 1 Revenue*

R thousand	2021/22					
	Budget estimate	April	May	June	July	Year to date
Taxes on income and profits	761 977 629	50 217 090	45 605 325	139 818 583	40 650 705	276 291 703
Personal income tax	515 957 332	44 724 379	41 449 184	41 843 728	37 022 952	165 040 243
Provisional tax, assessment payments and penalties	44 517 883	894 069	937 569	990 681	1 129 891	3 952 000
Employees tax	506 853 834	45 019 192	41 542 478	42 000 207	45 001 647	173 563 524
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(260 353)	(285 284)	(273 929)	(1 085 009)
ETI credit - refunds	(704 230)	(23 921)	(65 446)	(32 588)	(101 368)	(223 323)
PIT refunds	(30 343 718)	(899 518)	(705 064)	(829 287)	(8 733 079)	(11 166 948)
Tax on corporate income						
Corporate income tax	213 114 219	1 294 045	1 358 734	95 194 157	1 006 205	98 853 141
Secondary tax on companies	82 942	10 407	323	20 702	11 837	43 269
Withholding tax on dividends	26 089 189	3 847 925	2 554 459	1 986 005	2 300 764	10 689 153
Withholding tax on interest	542 524	53 780	32 642	45 673	35 564	167 659
Other						
Interest on overdue income tax	6 191 383	286 554	209 983	728 318	273 383	1 498 238
Small business tax amnesty	40					
Taxes on payroll and workforce	17 812 864	1 480 689	1 400 397	1 585 598	1 641 002	6 107 686
Skills development levy	17 812 864	1 480 689	1 400 397	1 585 598	1 641 002	6 107 686
Taxes on property	16 837 116	1 550 997	1 729 142	1 636 145	1 523 098	6 439 380
Estate, inheritance and gift taxes						
Donations tax	645 722	42 752	44 120	22 873	33 376	143 121
Estate duty	2 559 252	186 538	361 618	194 068	187 402	929 626
Taxes on financial and capital transactions						
Securities transfer tax	6 095 252	532 296	406 420	474 976	397 718	1 811 410
Transfer duties	7 536 890	789 411	916 984	944 228	904 600	3 555 223
Taxes on goods and services	514 529 587	40 074 539	42 227 208	41 216 335	41 829 724	165 347 806
Value-added tax	370 177 371	24 681 001	29 801 361	29 405 889	29 393 862	113 282 113
Domestic VAT	430 061 872	36 233 992	36 639 889	34 766 588	36 862 274	144 502 743
Import VAT	181 332 787	5 280 990	14 941 615	15 553 951	15 162 453	50 939 009
Refunds	(241 217 288)	(16 833 981)	(21 780 143)	(20 914 650)	(22 630 865)	(82 159 639)
Turnover tax for small businesses	2 387	89	20	106	355	570
Specific excise duties	43 733 904	5 662 791	3 347 713	3 109 301	1 495 187	13 614 992
Beer	14 764 311	2 054 344	1 648 650	1 624 228	169 868	5 497 090
Sorghum beer and sorghum flour	4 241	210	304	680	493	1 687
Wine and other fermented beverages	4 718 649	699 480	406 584	395 828	83 078	1 584 970
Spirits	8 314 388	1 327 527	1 124 798	769 139	137 155	3 358 619
Cigarettes and cigarette tobacco	13 089 833	1 363 269	119 008	244 478	405 934	2 132 689
Pipe tobacco and cigars	451 997	111 293	27 150	11 904	15 330	165 677
Petroleum products	861 035	106 668	21 219	63 044	61 846	252 777
Revenue from neighbouring countries	1 529 450	-	-	-	621 483	621 483
Ad valorem excise duties	3 536 499	1 124 208	3 715	(6)	1 402 706	2 530 623
Health promotion levies	2 149 910	217 617	184 318	152 891	126 379	681 205
General fuel levy	83 147 932	7 490 910	8 042 913	7 475 851	7 057 685	30 067 359
Of which:						
Carbon fuel levy	1 768 596	161 341	173 458	170 535	162 156	667 490
CFL Domestic	1 562 972	129 769	136 364	128 012	130 932	525 077
CFL Imported	205 624	31 572	37 094	42 523	31 224	142 413
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	17 400	61 856
Plastic bag levy	559 907	732	386	146 631	10 654	158 403
Electricity levy	8 140 779	665 293	659 509	705 019	703 731	2 733 552
Incandescent light bulb levy	24 735	353	2 790	1 930	2 411	7 484
CO ₂ tax - motor vehicle emissions	1 443 726	142 961	116 488	142 899	110 397	512 745
Tyre levy	537 571	69 270	42 303	42 435	91 079	245 087
International Oil Pollution Compensation Fund	3 027	-	-	-	-	-
Carbon tax	656 206	6 344	9 490	17 189	1 415 772	1 448 795
Other						
Universal Service Fund	275 616	-	912	4	2 106	3 022
Taxes on international trade and transactions	53 967 107	2 123 466	3 809 712	3 989 700	4 090 665	14 013 543
Import duties						
Customs duties	45 544 899	1 646 044	3 435 728	3 376 625	3 510 453	11 968 850
Specific excise duties on imports	7 597 477	76 443	505 720	488 912	469 789	1 540 864
Health promotion levy on imports	65 053	4 035	7 109	7 363	5 437	23 944
Other						
Miscellaneous customs and excise receipts	299 984	383 669	(148 880)	116 800	102 422	454 011
Diamond export duties	59 694	13 275	10 035	-	2 564	25 674
Export tax - Scrap metal	400 000	-	-	-	-	-
Other taxes	3	-	-	-	-	-
Stamp duties and fees	3	-	-	-	-	-
State miscellaneous revenue	-	(8 256)	(14)	277	(1 858)	(9 851)
Total tax revenue (gross)	1 365 124 306	95 438 525	94 771 770	188 246 638	89 733 334	468 190 267
Less: SACU payments	(45 966 211)	(11 491 553)	-	(11 491 553)	(11 491 553)	(22 983 106)
Total tax revenue (net of SACU payments)	1 319 158 095	83 946 972	94 771 770	188 246 638	78 241 781	445 207 161
Departmental revenue	32 514 029	1 574 340	1 190 491	15 810 541	1 534 455	20 109 827
Sales of goods and services other than capital assets						
Sales by market establishments	69 003	4 025	4 341	4 083	4 066	16 515
Non-tax receipts	5 000	335	260	-	-	798
Administrative fees	1 552 495	25 175	33 491	18 602	14 815	92 083
Other sales	911 865	82 576	249 995	130 350	83 331	546 252
Selling of scrap or waste and other used current goods	11 060	409	544	1 047	302	2 302
Transfers received	634 488	88 072	-	48 326	15 972	152 370
Fines penalties and forfeits	462 306	12 979	10 410	7 702	54 291	85 382
Interest, dividends and rent on land						
Interest	5 095 042	643 855	448 002	445 628	454 361	1 991 846
Dividends	358 194	-	-	31	-	31
Rent on land	15 978 344	(9 039)	(633)	14 651 730	188 475	14 830 533
Of which:						
Mineral and petroleum royalties	15 937 248	(9 987)	(774)	14 651 462	187 707	14 828 408
Sales of capital assets	132 422	16 749	2 052	25 016	543	44 360
Financial transactions in assets and liabilities	7 303 810	709 204	442 029	477 823	718 299	2 347 355
Of which:						
NRF receipts	4 856 000	594 230	356 397	451 680	581 432	1 983 739
Total national government revenue	1 351 672 124	85 521 312	95 962 261	204 057 179	79 776 236	465 316 988
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 351 672 124	85 521 312	95 962 261	204 057 179	79 776 236	465 316 988
Departmental revenue received but not yet paid to NRF		144 279	(242 206)	499 472	(7 965)	393 580
Departmental revenue collected		(990 097)	(834 868)	(707 399)	(765 316)	(3 297 680)
Departmental revenue received by the NRF		1 134 376	592 662	1 206 871	757 351	3 691 260
Other revenue received by the NRF		337 565	280 718	75 070	52 223	745 576
ICASA		336 293	279 523	62 733	51 359	729 908
Financial Intelligence Centre Act		1 272	1 195	12 337	864	15 668
Revenue collected on behalf of the RAF	38 987 918	3 525 945	3 637 559	4 247 977	3 901 230	15 312 711
Revenue collected on behalf of the UF	17 915 790	1 555 455	1 611 460	1 679 129	1 805 016	6 651 060
Total net revenue		91 084 557	101 249 790	210 558 827	85 526 739	488 419 914
Cash balance NRF		(764)	1 997	3 994	(10 156)	(4 929)
Direct transfer from NRF to the RAF		(3 653 210)	(3 525 945)	(3 637 559)	(4 247 977)	(15 064 691)
Direct transfer from NRF to the UF		(1 680 699)	(1 555 455)	(1 611 460)	(1 679 129)	(6 526 743)
CARA added as part of cash revenue in Table 4		3 915	3 642	813	962	9 332
Revenue collected according to Table 4		85 753 799	96 174 029	205 314 615	79 590 439	466 832 883

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.