

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Budget estimates	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income and profits	761 977 629	40 650 705	276 291 703	718 180 500	38 199 167	198 862 112
Personal income tax	515 957 332	37 022 952	165 040 243	487 011 072	34 826 343	146 432 596
Provisional tax, assessment payments and penalties	44 517 883	1 129 681	3 952 000	39 205 286	768 742	2 655 097
Employees tax	506 853 834	45 001 647	173 563 524	489 785 922	36 096 743	149 525 139
ETI credit - refunds granted against PAYE payment	(4 366 437)	(273 929)	(1 085 009)	(5 391 972)	(630 563)	(2 059 458)
ETI credit - refunds	(704 230)	(101 368)	(223 323)	(1 772 746)	(325 113)	(812 205)
PIT refunds	(30 343 718)	(8 733 079)	(11 166 948)	(34 815 418)	(1 083 466)	(2 875 977)
Tax on corporate income						
Corporate income tax	213 114 219	1 006 205	98 853 141	202 123 447	1 566 346	42 310 371
Secondary tax on companies	82 942	11 837	43 269	63 750	1 415	1 822
Withholding tax on dividends	26 089 189	2 300 764	10 689 153	24 781 612	1 470 065	8 895 746
Withholding tax on interest	542 524	35 564	167 659	490 305	43 083	165 738
Other						
Interest on overdue income tax	6 191 383	273 383	1 498 238	3 710 242	291 915	1 055 767
Small business tax amnesty	40	-	-	72	-	72
Taxes on payroll and workforce	17 812 864	1 641 002	6 107 686	12 250 229	88 908	2 665 603
Skills development levy	17 812 864	1 641 002	6 107 686	12 250 229	88 908	2 665 603
Taxes on property	16 837 116	1 523 096	6 439 380	15 946 618	1 300 104	4 416 880
Estate, inheritance and gift taxes						
Donations tax	645 722	33 376	143 121	602 003	34 777	123 790
Estate duty	2 558 252	187 402	929 626	2 316 293	264 484	716 532
Taxes on financial and capital transactions						
Securities transfer tax	6 095 252	397 718	1 811 410	5 422 275	467 319	2 111 881
Transfer duties	7 536 890	904 600	3 555 223	7 606 047	533 524	464 677
Taxes on goods and services	514 528 587	41 829 724	165 347 806	456 820 013	32 016 804	101 453 201
Value-added tax	370 177 371	29 393 862	113 282 113	331 183 558	24 156 556	76 666 642
Domestic VAT	430 061 872	36 862 274	144 502 743	392 395 790	33 184 656	114 529 946
Import VAT	181 332 787	15 162 453	50 939 009	166 441 182	11 388 901	37 731 665
Refunds	(241 217 288)	(22 630 865)	(82 159 639)	(228 193 414)	(20 417 001)	(75 594 769)
Turnover tax for small businesses	2 387	355	570	8 513	69	695
Specific excise duties	43 733 904	1 495 187	13 614 992	32 565 582	1 709 728	3 932 012
Beer	14 764 311	169 868	5 497 090	11 019 261	483 524	563 956
Sorghum beer and sorghum flour	4 241	453	1 687	3 456	509	1 159
Wine and other fermented beverages	4 718 649	83 078	1 584 970	3 442 345	139 842	211 647
Spirits	8 314 388	137 155	3 358 619	7 641 483	507 927	1 513 641
Cigarettes and cigarette tobacco	13 089 833	405 934	2 132 689	7 536 755	67 154	887 021
Pipe tobacco and cigars	451 997	15 330	165 677	438 049	9 588	135 151
Petroleum products	861 035	61 846	252 777	980 641	38 382	154 785
Revenue from neighbouring countries	1 529 450	621 483	621 483	1 503 551	462 802	464 652
Ad valorem excise duties	3 536 499	1 402 706	2 530 623	3 385 569	414 008	1 251 175
Health promotion levy	2 149 910	126 379	681 205	2 046 177	124 980	532 557
General fuel levy	83 147 932	7 057 685	30 067 359	75 178 511	4 773 114	15 954 740
Of which:						
Carbon fuel levy	1 768 596	162 156	667 490	1 590 873	104 873	303 073
CFL Domestic	1 562 972	130 932	525 077	1 324 115	81 015	303 073
CFL Imported	205 624	31 224	142 413	266 738	23 858	54 822
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	140 017	17 400	61 856	138 465	2 593	64 271
Plastic bag levy	558 907	10 654	158 403	579 754	1 331	112 775
Electricity levy	8 140 779	703 731	2 733 552	7 739 340	680 669	2 490 586
Incandescent light bulb levy	24 735	2 411	7 484	24 879	1 248	11 040
CO ₂ tax - motor vehicle emissions	1443 726	110 397	512 745	1 469 259	110 784	283 001
Tyre levy	537 571	91 079	245 087	601 524	41 292	151 610
International Oil Pollution Compensation Fund	3 027	-	-	2 671	-	-
Carbon tax	656 206	1 415 772	1 448 795	650 374	-	-
Other						
Universal Service Fund	275 616	2 105	3 022	245 837	312	1 887
Taxes on international trade and transactions	53 967 107	4 090 665	14 013 543	47 687 238	4 144 629	10 607 981
Import duties						
Customs duties	45 544 899	3 510 453	11 968 850	41 837 483	3 153 901	9 441 442
Specific excise duties on imports	7 597 477	469 789	1 540 894	5 457 187	389 678	565 613
Health promotion levy on imports	65 053	5 437	23 944	67 429	4 136	19 357
Other						
Miscellaneous customs and excise receipts	299 984	102 422	454 011	274 130	596 914	577 531
Diamond export duties	59 694	2 564	25 874	51 009	-	4 038
Export tax - Scrap metal	400 000	-	-	-	-	-
Other taxes	3	-	-	-	6	6
Stamp duties and fees	-	-	-	-	6	6
State miscellaneous revenue	-	(1 858)	(9 651)	11 594	427	2 185
Total tax revenue (gross)	1 365 124 306	89 733 334	468 190 267	1 249 896 192	75 750 003	318 007 968
Less: SACU payments	(45 966 211)	(11 491 553)	(22 983 106)	(63 395 240)	(15 848 810)	(31 697 620)
Total tax revenue (net of SACU payments)	1 319 158 095	78 241 781	445 207 161	1 186 500 952	59 901 193	286 310 348
Departmental revenue	32 514 029	1 534 848	20 109 830	49 634 128	2 945 120	16 292 253
Sales of goods and services other than capital assets						
Sales by market establishments	69 003	4 152	16 515	51 382	4 189	16 894
Non-tax receipts	5 000	-	798	3 230	107	522
Administrative fees	1 552 495	14 815	92 084	291 808	13 622	53 403
Other sales	911 865	83 415	546 253	847 682	69 584	258 214
Selling of scrap or waste and other used current goods	11 060	302	2 302	6 589	614	1 468
Transfers received	634 488	15 972	152 370	421 166	73 684	117 357
Fines penalties and forfeits	462 306	54 291	85 382	288 955	19 244	49 833
Interest, dividends and rent on land	5 095 042	454 367	1 991 846	6 668 615	129 831	1 013 880
Interest	5 095 042	454 367	1 991 846	6 668 615	129 831	1 013 880
Dividends	368 194	-	31	319 114	216 759	216 759
Rent on land	15 978 344	188 475	14 830 533	14 132 372	(1 176 720)	3 498 839
Of which:						
Mineral and petroleum royalties	15 937 248	187 707	14 828 408	14 121 858	(1 177 128)	3 497 001
Sales of capital assets	132 422	543	44 360	102 975	23 713	26 754
Financial transactions in assets and liabilities	7 303 810	718 516	2 347 356	26 500 240	3 570 494	11 038 331
Of which:						
NRF receipts	4 856 000	581 432	1 983 739	25 769 918	3 550 323	10 913 906
Total national government revenue	1 351 672 124	79 776 629	465 316 991	1 236 135 080	62 846 313	302 602 601
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 351 672 124	79 776 629	465 316 991	1 236 135 080	62 846 313	302 602 601
Departmental revenue received but not yet paid to NRF		(8 358)	393 577	1 883 492	(251 746)	812 553
Departmental revenue collected		(765 709)	(3 297 683)	(9 742 352)	(571 925)	(1 881 346)
Departmental revenue received by the NRF		757 351	3 691 260	11 625 844	320 179	2 693 899
Other revenue received by the NRF	52 223	745 576	1 791 459	1 791 459	136 714	473 673
ICASA	51 359	729 908	1 504 974	1 504 974	135 891	464 546
Financial Intelligence Centre Act	864	15 668	-	44 743	619	9 127
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	3 901 230	15 312 711	40 442 035	2 357 606	7 776 652
Revenue collected on behalf of the UIF	17 915 790	1 805 016	6 651 060	18 395 499	1 457 470	5 518 780
Total net revenue	85 526 739	488 419 914	1 298 647 565	66 546 357	317 184 259	
Cash balance NRF	(10 156)	(14 929)	(42 833)	13 620	21 133	
Direct transfer from NRF to the RAF	(4 247 977)	(15 064 691)	(40 559 570)	(1 260 802)	(9 189 791)	
Direct transfer from NRF to the UIF	(1 679 129)	(6 526 743)	(18 610 588)	(1 291 739)	(5 957 059)	
CARA added as part of cash revenue in Table 4	962	9 332	(64 864)	18 537	(1 091)	
Revenue collected according to Table 4	79 590 439	466 832 883	1 239 455 376	64 025 973	302 057 411	

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) Departmental revenue amendments for the months of April, May and June are made in July 2021.

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