

Table 1 Revenue*

R thousand	2021/22						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income and profits	761 977 629	50 217 090	45 605 325	139 818 583	40 650 705	75 426 496	351 718 199
Personal income tax	515 957 332	44 724 379	41 449 184	41 843 728	37 022 952	47 624 478	212 664 721
Provisional tax, assessment payments and penalties	44 517 883	894 069	937 569	990 681	1 129 681	10 558 963	14 510 963
Employees tax	506 853 834	45 019 192	41 542 478	42 000 207	45 001 647	41 716 961	215 280 485
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(260 353)	(285 284)	(273 929)	(332 321)	(1 417 330)
ETI credit - refunds	(704 230)	(23 921)	(65 446)	(32 588)	(101 368)	(71 053)	(294 376)
PIT refunds	(30 343 718)	(899 518)	(705 064)	(829 287)	(8 733 079)	(4 248 072)	(15 415 020)
Tax on corporate income							
Corporate income tax	213 114 219	1 294 045	1 358 734	95 194 157	1 006 205	25 729 802	124 582 943
Secondary tax on companies	82 942	10 407	323	20 702	11 837	23 840	67 109
Withholding tax on dividends	26 089 189	3 847 925	2 554 459	1 986 005	2 300 764	1 794 106	12 483 259
Withholding tax on interest	542 524	53 780	32 642	45 673	35 564	165	167 824
Other							
Interest on overdue income tax	6 191 383	286 554	209 983	728 318	273 383	254 105	1 752 343
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	1 525 818	7 633 504
Skills development levy	17 812 864	1 480 689	1 400 397	1 585 598	1 641 002	1 525 818	7 633 504
Taxes on property	16 837 116	1 550 997	1 729 142	1 636 145	1 523 096	1 591 125	8 030 505
Estate, inheritance and gift taxes							
Donations tax	645 722	42 752	44 120	22 873	33 376	24 745	167 866
Estate duty	2 559 252	186 538	361 618	194 068	187 402	218 870	1 148 496
Taxes on financial and capital transactions							
Securities transfer tax	6 095 252	532 296	406 420	474 976	397 718	493 762	2 305 172
Transfer duties	7 536 890	789 411	916 984	944 228	904 600	853 748	4 408 971
Taxes on goods and services	514 529 587	40 074 539	42 227 208	41 216 335	41 829 724	38 313 479	203 661 285
Value-added tax	370 177 371	24 681 001	29 801 361	29 405 889	29 393 862	29 440 220	142 722 333
Domestic VAT	430 061 872	36 233 992	36 639 889	34 768 586	36 862 274	35 203 040	179 705 783
Import VAT	181 332 787	5 280 990	14 941 615	15 553 951	15 162 453	15 610 561	66 549 570
Refunds	(241 217 288)	(16 833 981)	(21 780 143)	(20 914 650)	(22 630 865)	(21 373 381)	(103 533 020)
Turnover tax for small businesses	2 387	89	20	106	355	2 269	2 839
Specific excise duties	43 733 904	5 662 791	3 347 713	3 109 301	1 495 187	1 018 574	14 633 566
Beer	14 764 311	2 054 344	1 648 650	1 624 228	169 868	149 897	5 646 987
Sorghum beer and sorghum flour	4 241	210	304	680	493	64	1 751
Wine and other fermented beverages	4 718 649	699 480	406 584	395 828	83 078	25 681	1 610 651
Spirits	8 314 388	1 327 527	1 124 798	769 139	137 155	50 673	3 409 292
Cigarettes and cigarette tobacco	13 089 833	1 363 269	119 008	244 478	405 934	720 130	2 852 819
Pipe tobacco and cigars	451 997	111 293	27 150	11 904	15 330	15 716	181 393
Petroleum products	861 035	106 668	21 219	63 044	61 846	56 413	309 190
Revenue from neighbouring countries	1 529 450				621 483		621 483
Ad valorem excise duties	3 536 498	1 124 208	3 715	(6)	1 402 706	2 255	2 532 878
Health promotion levy	2 149 910	217 617	184 318	152 891	126 379	139 251	820 456
General fuel levy	83 147 932	7 490 910	8 042 913	7 475 851	7 057 685	6 709 774	36 777 133
Of which:							
Carbon fuel levy	1 768 596	161 341	173 458	170 535	162 156	159 276	866 766
CFL Domestic	1 562 972	129 769	136 364	128 012	130 932	128 326	653 403
CFL Imported	205 624	31 572	37 094	42 523	31 224	30 950	173 363
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	16 551	78 407
Plastic bag levy	559 907	732	386	146 631	10 654	703	159 106
Electricity levy	8 140 779	665 293	659 509	705 019	703 731	725 570	3 459 122
Incandescent light bulb levy	24 735	353	2 790	1 930	2 411	459	8 943
CO ₂ tax - motor vehicle emissions	1 443 726	143 961	116 488	142 896	110 397	279 466	792 211
Tyre levy	537 571	69 270	42 303	42 435	91 079	46 074	291 161
International Oil Pollution Compensation Fund	3 027						
Carbon tax	656 206	6 344	9 490	17 189	1 415 772	(129 409)	1 319 386
Other							
Universal Service Fund	275 616	-	912	4	2 106	60 722	63 744
Taxes on international trade and transactions	53 967 107	2 123 466	3 809 712	3 989 700	4 090 665	4 416 706	18 430 249
Import duties							
Customs duties	45 544 899	1 646 044	3 435 728	3 376 625	3 510 453	3 777 312	15 746 162
Specific excise duties on imports	7 597 477	76 443	505 720	488 912	469 789	532 323	2 073 187
Health promotion levy on imports	65 053	4 035	7 109	7 363	5 437	7 680	31 624
Other							
Miscellaneous customs and excise receipts	299 984	383 669	(148 880)	116 800	102 422	91 560	545 571
Diamond export duties	59 594	13 275	10 035	-	2 564	-	25 874
Export tax - Scrap metal	400 000	-	-	-	-	7 831	7 831
Other taxes	3	-	-	-	-	-	-
Stamp duties and fees	3	-	-	-	-	-	-
State miscellaneous revenue	3)	(8 256)	(14)	277	(1 858)	4 415	(5 436)
Total tax revenue (gross)	1 365 124 306	95 438 525	94 771 770	188 246 638	89 733 334	121 278 039	589 486 306
Less: SACU payments	4)	(45 966 211)	(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	121 278 039	566 485 200
Departmental revenue	32 514 029	1 574 340	1 190 491	15 810 541	1 534 455	1 845 191	21 955 018
Sales of goods and services other than capital assets							
Sales by market establishments	69 003	4 025	4 341	4 083	4 066	3 828	20 343
Non-tax receipts	5 000	335	260	203	-	293	1 091
Administrative fees	1 552 496	25 175	33 491	18 602	14 815	135 626	125 709
Other sales	911 865	82 576	249 995	130 350	83 331	64 070	610 322
Selling of scrap or waste and other used current goods	11 060	409	544	1 047	302	293	2 595
Transfers received	634 488	88 072	-	48 326	15 972	14 015	166 385
Fines penalties and forfeits	462 306	12 979	10 410	7 702	54 291	14 920	100 302
Interest, dividends and rent on land							
Interest	5 095 042	643 855	448 002	445 628	454 361	576 575	2 568 421
Dividends	358 194	-	-	31	-	-	31
Rent on land	15 978 344	(9 039)	(633)	14 651 730	188 475	634 543	15 465 076
Of which:							
Mineral and petroleum royalties	15 937 248	(9 987)	(774)	14 651 462	187 707	631 953	15 460 361
Sales of capital assets	132 422	16 749	2 052	25 016	543	(847)	43 513
Financial transactions in assets and liabilities	7 303 810	709 204	442 029	477 823	718 299	503 875	2 851 230
Of which:							
NRF receipts	4 856 000	594 230	356 397	451 680	581 432	418 995	2 402 734
Total national government revenue	1 351 672 124	85 521 312	95 962 261	204 057 179	79 776 236	123 123 230	588 440 218
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	123 123 230	588 440 218
Departmental revenue received but not yet paid to NRF	144 279	(242 206)	499 472	(7 965)	169 209	169 209	562 789
Departmental revenue collected	(990 097)	(834 868)	(707 399)	(765 316)	(794 243)	(4 091 923)	(4 091 923)
Departmental revenue received by the NRF	1 134 376	592 662	1 206 871	757 351	963 452	4 654 712	4 654 712
Other revenue received by the NRF	337 565	280 718	75 070	52 223	73 147	918 723	918 723
ICASA	336 293	279 523	62 733	51 359	171 531	901 439	901 439
Financial Intelligence Centre Act	1 272	1 195	12 337	864	16 162	16 162	16 162
Revenue collected on behalf of the RAF	38 987 918	3 525 945	3 637 559	4 247 977	3 901 230	3 769 649	19 082 360
Revenue collected on behalf of the UF	17 915 790	1 555 455	1 611 460	1 805 016	1 751 487	1 802 547	8 402 547
Total net revenue	91 084 557	101 249 790	210 558 827	85 526 739	128 986 722	617 406 636	617 406 636
Cash balance NRF	(764)	1 997	3 994	(10 156)	(724)	(5 653)	(5 653)
Direct transfer from NRF to the RAF	(3 653 210)	(3 525 945)	(3 525 945)	(3 637 559)	(3 901 230)	(4 247 977)	(19 082 360)
Direct transfer from NRF to the UF	(1 680 699)	(1 555 455)	(1 611 460)	(1 805 016)	(1 751 487)	(1 802 547)	(8 402 547)
CARA added as part of cash revenue in Table 4	3 915	3 642	813	962	1 844	11 176	11 176
Revenue collected according to Table 4		85 753 799	96 174 029	205 314 615	79 590 439	123 281 596	590 114 479

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.