

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Budget estimates	September	Year to date	Audited** outcome	September	Year to date
Taxes on income and profits	761 977 629	76 117 881	427 836 081	718 189 500	54 199 271	307 686 580
Personal income tax	515 957 332	45 639 505	258 304 227	487 011 072	35 952 833	218 683 325
Provisional tax, assessment payments and penalties	44 517 883	2 409 420	16 920 383	39 205 287	2 108 515	13 476 209
Employees tax	506 853 834	47 314 094	262 594 579	489 785 921	39 332 803	226 224 070
ETI credit - refunds granted against PAYE payment	(4 366 437)	(621 148)	(2 038 478)	(5 391 972)	(628 886)	(3 309 584)
ETI credit - refunds	(704 230)	(410 580)	(704 956)	(1 772 746)	(81 601)	(1 386 026)
PIT refunds	(30 343 718)	(3 052 281)	(18 467 301)	(34 815 418)	(4 877 998)	(16 321 344)
Tax on corporate income	213 114 219	27 665 302	152 248 245	202 123 447	16 736 825	75 630 600
Corporate income tax	82 942	420	67 529	63 750	1 546	18 268
Secondary tax on companies	26 089 189	2 502 269	14 985 528	24 781 612	1 067 479	11 272 095
Withholding tax on dividends	542 524	26 953	194 777	490 305	40 210	229 716
Tax on Retirement Funds	-	(213)	(213)	-	-	-
Other	6 191 383	283 645	2 035 988	3 710 242	400 378	1 852 504
Interest on overdue income tax	40	-	-	72	-	72
Small business tax amnesty	17 812 864	1 569 624	9 203 128	12 250 229	169 906	2 911 390
Taxes on payroll and workforce	17 812 864	1 569 624	9 203 128	12 250 229	169 906	2 911 390
Skills development levy	16 837 116	3 299 671	11 330 176	15 946 618	1 425 464	7 095 458
Estate, inheritance and gift taxes	645 722	23 747	191 613	602 003	68 695	247 608
Donations tax	2 559 252	345 418	1 493 914	2 316 293	279 992	1 154 085
Estate duty	6 095 252	2 110 120	4 415 292	5 422 275	337 034	2 889 105
Taxes on financial and capital transactions	7 536 890	820 386	5 229 357	7 036 047	739 743	2 804 660
Securities transfer tax	514 529 587	44 880 353	248 341 638	455 966 617	42 513 458	182 025 601
Transfer duties	370 177 371	33 008 083	175 730 416	331 196 849	30 839 147	136 431 316
Taxes on goods and services	430 061 872	36 860 839	216 566 622	392 935 790	34 824 458	182 042 687
Value-added tax	181 332 787	17 043 020	83 592 590	166 454 473	14 412 081	64 425 563
Domestic VAT	(241 217 288)	(20 895 776)	(124 428 796)	(228 193 414)	(18 397 392)	(110 036 934)
Import VAT	2 387	1 021	3 860	8 513	794	3 150
Refunds	43 733 904	3 479 587	18 113 153	32 273 030	1 001 958	6 307 192
Turnover tax for small businesses	14 764 311	1 182 753	6 629 780	11 020 597	156 914	1 453 592
Specific excise duties	4 241	622	2 373	3 486	368	1 656
Beer	4 718 649	360 466	1 971 117	3 442 572	60 401	282 932
Sorghum beer and sorghum flour	8 314 388	1 186 582	4 595 874	7 642 522	329 871	2 142 734
Wine and other fermented beverages	13 089 833	663 844	3 516 663	7 536 755	70 573	1 012 234
Spirits	451 997	26 383	207 776	438 049	12 030	158 221
Cigarettes and cigarette tobacco	861 035	58 897	368 087	685 488	354 139	773 509
Pipe tobacco and cigars	1 529 450	-	621 483	1 503 551	17 662	482 314
Petroleum products	3 536 499	485	2 533 363	3 385 507	1 551	1 252 892
Revenue from neighbouring countries	2 149 910	167 249	987 705	2 046 177	156 125	823 424
Ad valorem excise duties	83 147 932	6 957 391	43 734 524	75 502 814	9 500 650	32 263 041
Health promotion levy	1 768 596	168 471	995 237	1 590 873	168 070	677 917
General fuel levy	1 562 972	130 178	783 581	1 324 115	137 394	559 687
Of which:	205 624	38 293	211 656	266 758	30 676	118 230
Carbon fuel levy	140 017	19 522	97 929	138 465	2 911	69 801
CFL Domestic	559 907	145 353	304 459	581 434	140 826	254 975
CFL Imported	8 140 779	694 020	4 153 142	7 739 340	681 946	3 880 359
Taxes on use of goods and on permission to use goods or perform activities	24 735	1 973	10 916	24 881	1 322	13 216
Air departure tax	1 443 726	135 076	927 287	1 469 582	89 156	439 463
Plastic bag levy	537 571	44 532	335 693	601 143	32 719	218 061
Electricity levy	3 027	-	-	2 671	-	2 671
Incandescent light bulb levy	656 206	20 340	1 339 726	650 374	-	-
CO ₂ tax - motor vehicle emissions	275 616	5 721	69 465	245 837	64 353	66 240
Tyre levy	53 967 107	4 963 352	23 393 601	47 455 395	4 679 105	18 832 396
International Oil Pollution Compensation Fund	45 544 899	3 842 038	19 588 200	41 832 938	3 669 788	16 335 342
Carbon tax	7 597 477	808 756	2 881 943	5 457 437	670 148	1 377 112
Other	65 053	5 531	37 155	67 429	3 012	25 530
Miscellaneous customs and excise receipts	299 984	257 295	802 866	46 582	315 157	1 069 374
Diamond export duties	59 694	28 328	54 202	51 009	21 000	25 038
Export tax - Scrap metal	400 000	21 404	29 235	-	-	-
Other taxes	3	-	-	-	-	6
Stamp duties and fees	3	-	-	-	-	6
State miscellaneous revenue	3	(463)	(5 899)	11 880	(164)	1 616
Total tax revenue (gross)	1 365 124 306	130 630 418	720 098 725	1 249 711 239	102 987 040	518 553 047
Less: SACU payments	(45 966 211)	-	(22 983 106)	(63 395 240)	-	(31 697 620)
Total tax revenue (net of SACU payments)	1 319 158 095	130 630 418	697 115 619	1 186 315 999	102 987 040	486 855 427
Departmental revenue	32 514 029	2 448 534	24 403 555	49 634 128	2 692 221	23 281 580
Sales of goods and services other than capital assets	69 003	4 661	25 004	51 382	4 417	25 513
Sales by market establishments	5 000	-	1 091	3 230	57	1 153
Non-tax receipts	1 552 495	45 879	171 589	291 808	43 736	129 048
Administrative fees	911 865	63 922	674 245	847 682	74 635	430 561
Other sales	11 060	596	3 191	6 589	306	2 284
Selling of scrap or waste and other used current goods	634 488	-	166 385	421 166	-	117 357
Transfers received	462 306	9 674	109 976	288 955	22 796	117 754
Fines penalties and forfeits	5 095 042	393 947	2 962 368	6 668 615	234 315	1 565 252
Interest, dividends and rent on land	358 194	-	31	319 114	-	216 758
Interest	15 978 344	471 661	15 936 737	14 132 372	257 471	4 106 097
Dividends	15 937 248	470 712	15 931 073	14 121 858	256 221	4 102 395
Rent on land	132 422	6 168	49 681	102 975	20 620	53 596
Of which:	7 303 810	1 452 026	4 303 257	26 500 240	2 033 908	16 516 227
Mineral and petroleum royalties	4 856 000	1 368 350	3 769 084	25 769 918	1 941 577	16 016 990
Sales of capital assets	1 365 124 306	130 630 418	720 098 725	1 249 711 239	102 987 040	518 553 047
Financial transactions in assets and liabilities	(45 966 211)	-	(22 983 106)	(63 395 240)	-	(31 697 620)
Of which:	4 856 000	1 368 350	3 769 084	25 769 918	1 941 577	16 016 990
NRF receipts	1 319 158 095	130 630 418	697 115 619	1 186 315 999	102 987 040	486 855 427
Total national government revenue	1 351 672 124	133 078 952	721 519 174	1 235 950 127	105 679 261	510 137 007
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 351 672 124	133 078 952	721 519 174	1 235 950 127	105 679 261	510 137 007
Departmental revenue received but not yet paid to NRF	1 506 549	2 069 335	2 069 335	1 883 492	144 233	616 531
Departmental revenue collected	(611 472)	(4 703 398)	(9 742 352)	(494 423)	(3 162 195)	(3 162 195)
Departmental revenue received by the NRF	2 118 021	6 772 733	11 625 844	638 666	3 778 726	3 778 726
Other revenue received by the NRF	35 583	954 306	1 791 459	308 531	992 129	992 129
ICASA	34 863	262	626	1 504 974	308 320	772 866
Financial Intelligence Centre Act	630	16 752	44 743	211	9 638	9 638
SARB Discovery	-	-	1 500	-	-	-
SARB Deutsche Bank	-	-	28 000	-	-	-
SARB Sanlam Life	-	1 000	-	-	-	-
SARB Fedgro Sanctions	130	130	-	-	-	-
Proceeds of organised Crime Act	-	122	-	2 617	-	-
Competition Commission	-	-	-	209 625	-	209 625
Revenue collected on behalf of the RAF	38 987 918	3 909 920	22 892 280	40 626 194	5 159 495	16 582 200
Revenue collected on behalf of the UIF	17 915 790	1 794 778	10 197 325	19 395 499	1 578 688	8 647 201
Total net revenue	140 325 782	757 732 419	757 732 419	1 298 648 771	112 870 208	536 975 068
Cash balance NRF	4 964	(689)	(689)	42 833	15 209	9 586
Direct transfer from NRF to the RAF	(3 955 808)	(22 921 729)	(40 659 570)	(3 646 053)	(15 193 450)	(15 193 450)
Direct transfer from NRF to the UIF	(1 751 487)	(10 083 246)	(18 610 588)	(1 549 733)	(8 964 302)	(8 964 302)
CARA added as part of cash revenue in Table 4	4 506	15 682	(64 864)	(754)	(101)	(101)
Revenue collected according to Table 4	134 627 957	724 742 436	724 742 436	1 239 456 582	107 688 877	512 826 801

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.