

Table 1 Revenue*

R thousand	Budget estimates	2021/22							
		April	May	June	July	August	September	October	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	76 117 881	53 274 355	481 110 435
Personal income tax	515 957 332	44 724 379	41 449 184	41 843 728	37 022 952	47 624 478	45 639 505	43 356 081	301 660 307
Provisional tax, assessment payments and penalties	44 517 883	894 069	937 569	990 681	1 129 681	10 568 963	2 409 420	1 305 859	18 226 242
Employees tax	506 853 834	45 019 192	41 542 478	42 000 207	45 001 647	41 716 961	47 314 094	46 332 655	308 927 234
ETI credit - refunds granted against PAYE payment	(4 366 437)	(265 443)	(260 353)	(285 284)	(273 929)	(332 321)	(621 148)	(667 938)	(2 706 416)
ETI credit - refunds	(704 230)	(23 921)	(65 446)	(32 588)	(101 368)	(171 053)	(410 580)	(308 709)	(1 013 665)
PIT refunds	(30 343 718)	(899 518)	(705 064)	(829 287)	(8 733 079)	(4 248 072)	(3 062 281)	(3 305 786)	(21 773 087)
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	27 665 302	3 935 244	156 183 489
Secondary tax on companies	82 942	10 407	323	20 702	11 837	23 840	420	571	68 100
Withholding tax on dividends	26 089 189	3 847 925	2 554 459	1 986 005	2 300 764	1 794 106	2 502 269	5 359 946	20 345 474
Withholding tax on interest	542 524	53 780	32 642	45 673	35 564	165	26 953	78 404	273 181
Tax on Retirement Funds	-	-	-	-	-	-	(213)	-	(213)
Other									
Interest on overdue income tax	6 191 383	286 554	209 983	728 318	273 383	254 105	283 645	544 109	2 580 097
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	1 569 624	1 560 205	10 763 333
Skills development levy	17 812 864	1 480 689	1 400 397	1 585 598	1 641 002	1 525 818	1 569 624	1 560 205	10 763 333
Taxes on property	16 837 116	1 559 997	1 729 142	1 636 145	1 523 096	1 591 125	3 299 671	1 913 215	13 243 391
Estate, inheritance and gift taxes									
Donations tax	645 722	42 752	44 120	22 873	33 376	24 745	23 747	80 865	272 478
Estate duty	2 559 252	186 538	361 618	194 068	187 402	218 870	345 418	254 152	1 748 066
Taxes on financial and capital transactions									
Securities transfer tax	6 095 252	532 296	406 420	474 976	397 718	483 762	2 110 120	640 619	5 055 911
Transfer duties	7 536 890	789 411	916 964	944 228	904 600	853 748	820 386	937 579	6 166 598
Taxes on goods and services	514 529 587	40 074 539	42 227 208	41 216 335	41 829 724	38 313 479	44 680 353	47 264 643	295 606 281
Value-added tax	370 177 371	24 681 001	29 801 361	29 405 899	29 393 862	29 440 220	33 008 083	32 211 116	207 941 532
Domestic VAT	430 061 872	36 233 992	36 639 889	34 766 588	36 862 274	35 203 400	36 860 839	37 995 117	254 561 739
Import VAT	181 332 787	5 280 990	14 941 615	15 553 951	15 162 453	15 610 561	17 043 020	18 217 796	101 810 386
Refunds	(241 217 288)	(16 833 981)	(21 780 143)	(20 914 650)	(22 630 865)	(21 373 381)	(20 895 776)	(24 001 797)	(148 430 593)
Turnover tax for small businesses	2 387	89	20	106	355	2 269	1 021	111	3 971
Specific excise duties	43 733 904	5 662 791	3 347 713	3 109 301	1 495 187	1 018 574	3 479 587	5 943 557	24 056 710
Beer	14 764 311	2 054 344	1 648 650	1 624 228	169 868	149 887	1 182 793	2 695 763	9 525 543
Sorghum beer and sorghum flour	4 241	210	304	680	493	64	622	473	2 846
Wine and other fermented beverages	4 718 649	699 480	406 584	395 828	83 078	25 681	360 466	868 263	2 839 380
Spirits	8 314 388	1 327 527	1 124 798	769 139	137 155	50 673	1 186 582	1 097 686	5 693 560
Cigarettes and cigarette tobacco	13 089 833	1 363 269	1 199 008	244 478	405 934	720 130	663 844	675 693	4 192 356
Pipe tobacco and cigars	451 997	111 293	27 150	11 904	15 330	15 716	26 383	40 182	247 958
Petroleum products	861 035	106 668	21 219	63 044	61 846	56 413	58 897	61 447	429 534
Revenue from neighbouring countries	1 529 450	-	-	-	621 483	-	-	504 050	1 125 533
Ad valorem excise duties	3 538 499	1 124 208	3 715	(8)	1 402 706	2 255	485	1 005 947	3 539 010
Health promotion levy	2 149 910	217 617	184 318	152 891	126 379	139 251	167 249	204 775	1 192 480
General fuel levy	83 147 932	7 490 910	8 042 913	7 475 851	7 057 685	6 709 774	6 957 391	6 844 379	50 578 903
Of which:									
Carbon fuel levy	1 768 596	161 341	173 458	170 535	162 156	159 276	168 471	163 254	1 158 491
CFL Domestic	1 562 972	129 769	136 364	128 012	130 932	128 326	130 178	134 447	1 918 028
CFL Imported	205 624	31 572	37 094	42 523	31 224	30 950	38 293	28 807	240 463
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	19 522	22 780	120 709
Plastic bag levy	559 907	732	386	146 531	10 654	145 353	3 970	308 429	308 429
Electricity levy	8 140 779	665 293	659 509	705 019	703 731	725 570	694 020	644 550	4 797 692
Incandescent light bulb levy	24 735	353	2 790	1 930	2 411	1 459	1 973	2 229	13 145
CO ₂ tax - motor vehicle emissions	1 443 726	142 961	116 488	142 899	110 397	279 466	135 076	266 119	1 193 406
Tyre levy	537 571	69 270	42 303	42 435	91 079	46 074	44 532	92 304	427 997
International Oil Pollution Compensation Fund	3 027	-	-	-	-	-	-	-	-
Carbon tax	656 206	6 344	9 490	17 189	1 415 772	(129 409)	20 340	23 106	1 362 832
Other									
Universal Service Fund	275 616	-	912	4	2 106	60 722	5 721	-	69 465
Taxes on international trade and transactions	53 967 107	2 123 466	3 809 712	3 989 700	4 090 665	4 416 706	4 963 352	5 618 609	29 012 210
Import duties									
Customs duties	45 544 899	1 646 044	3 435 728	3 376 625	3 510 453	3 777 312	3 842 038	4 680 875	24 269 075
Specific excise duties on imports	7 597 477	76 443	505 720	488 912	469 789	532 323	808 756	861 181	3 743 124
Health promotion levy on imports	65 053	4 035	7 109	7 363	5 437	7 680	5 531	4 572	41 727
Other									
Miscellaneous customs and excise receipts	299 984	383 669	(148 880)	116 800	102 422	91 560	257 295	26 772	829 638
Diamond export duties	59 694	13 275	10 035	-	2 564	-	28 328	13 963	68 165
Export tax - Scrap metal	400 000	-	-	-	-	7 831	21 404	31 246	60 481
Other taxes	3	-	-	-	-	-	-	-	-
Stamp duties and fees	3	-	-	-	-	-	-	-	-
State miscellaneous revenue	3)	(8 256)	(14)	277	(1 858)	4 415	(463)	(5 386)	(11 285)
Total tax revenue (gross)	1 365 124 306	95 438 525	94 771 770	188 246 638	89 733 334	121 278 039	130 630 418	109 625 641	829 724 361
Less: SACU payments	4)	(11 491 553)	-	-	(11 491 553)	-	-	(11 491 553)	(34 474 656)
Total tax revenue (net of SACU payments)	1 353 632 753	83 946 972	94 771 770	188 246 638	78 241 781	121 278 039	130 630 418	98 134 088	795 249 705
Departmental revenue	32 514 029	1 574 340	1 190 491	15 810 541	1 534 455	1 856 928	2 436 797	1 058 134	25 461 686
Sales of goods and services other than capital assets									
Sales by market establishments	69 003	4 025	4 341	4 083	4 066	4 250	4 239	4 203	29 207
Non-tax receipts	5 000	335	260	203	-	293	-	213	1 304
Administrative fees	1 552 495	25 175	33 491	18 602	14 815	33 626	45 879	27 731	199 319
Other sales	911 865	82 576	249 995	130 350	83 331	64 259	63 733	82 434	756 678
Selling of scrap or waste and other used current goods	11 060	409	544	1 047	302	293	596	829	4 020
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	9 674	16 956	128 932
Interest, dividends and rent on land									
Interest	5 095 042	643 855	448 002	445 628	454 361	576 613	393 909	399 292	3 361 660
Dividends	358 194	-	-	31	-	-	-	-	31
Rent on land	15 978 344	(9 039)	(633)	14 651 730	188 475	634 543	471 661	55 942	15 992 679
Of which:									
Mineral and petroleum royalties	15 937 248	(9 987)	(774)	14 651 462	187 707	631 953	470 712	54 702	15 985 775
Sales of capital assets	132 422	16 749	2 052	25 016	543	4 959	2 779	52 460	52 460
Financial transactions in assets and liabilities	7 303 810	709 204	442 029	477 823	718 299	513 754	1 442 147	467 755	4 771 011
Of which:									
NRF receipts	4 856 000	594 230	356 397	451 680	581 432	418 995	1 366 350	426 850	4 195 934
Total national government revenue	1 351 672 124	85 521 312	95 962 261	204 057 179	79 776 236	123 134 967	133 067 215	99 192 222	820 711 392
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	123 134 967	133 067 215	99 192 222	820 711 392
Departmental revenue received but not yet paid to NRF									
Departmental revenue collected	144 279	242 206	499 472	1 079 129	(7 965)	157 472	1 518 286	(383 704)	1 685 634
Departmental revenue received by the NRF	(990 097)	(834 868)	(707 399)	(765 316)	(805 980)	(599 735)	(576 582)	(5 279 977)	(5 279 977)
Other revenue received by the NRF	1 134 376	592 662	1 206 871	757 351	963 452	2 118 021	192 878	6 965 611	6 965 611
ICASA	337 565	280 718	79 070	52 223	173 147	35 583	37 694	991 400	991 400
Financial Intelligence Centre Act	279 523	279 523	62 733	51 359	171 531	34 823	36 644	872 906	872 906
SARB Discovery	1 272	1 195	12 337	864	494	630	421	17 213	17 213
SARB Deutsche Bank	-	-	-	-	-	-	-	-	-
SARB Brightrock life penalty	-	-	-	-	-	1 000	-	-	1 000
SARB Fedgro									