Table 1 Revenue*

R thousand	2021/22 Budget estimate	2021/22 October	2021/22 Year to date	2020/21 Audited outcome	2020/21 October	2020/21 Year to date
Taxes on income and profits	**761 977 629**	**53 274 355**	**481 110 436**	**718 180 500**	**41 509 113**	**349 195 693**
Personal income tax	515 957 332	43 356 081	301 660 308	487 011 072	37 860 118	256 543 443
Provisional tax, assessment payments and penalties	44 517 883	1 305 859	18 226 242	39 205 287	1 471 211	14 947 420
Employees tax	506 853 834	46 332 655	308 927 234	489 785 921	40 894 525	267 118 595
ETI credit - refunds granted against PAYE payment	(4 366 437)	(667 938)	(2 706 416)	(5 391 972)	(376 226)	(3 685 810)
ETI credit - refunds	(704 230)	(308 709)	(1 013 665)	(1 772 746)	(78 021)	(1 464 047)
PIT refunds	(30 343 718)	(3 305 786)	(21 773 087)	(34 815 418)	(4 051 371)	(20 372 715)
Tax on corporate income						
Corporate income tax	213 114 219	3 935 244	156 183 489	202 123 447	1 068 594	76 699 194
Secondary tax on companies	82 942	571	68 100	63 750	1 453	19 721
Withholding tax on dividends	26 089 189	5 359 946	20 345 474	24 781 612	2 239 556	13 511 651
Withholding tax on Interest 1)	542 524	78 404	273 181	490 305	57 329	287 045
Tax on Retirement Funds	-	-	(213)	-	-	-
Other						
Interest on overdue income tax	6 191 383	544 109	2 580 097	3 710 242	282 063	2 134 567
Small business tax amnesty	40	-	-	72	-	72
Taxes on payroll and workforce	**17 812 864**	**1 560 205**	**10 763 333**	**12 250 229**	**1 462 514**	**4 373 904**
Skills development levy	17 812 864	1 560 205	10 763 333	12 250 229	1 462 514	4 373 904
Taxes on property	**16 837 116**	**1 913 215**	**13 243 391**	**15 946 618**	**1 457 954**	**8 553 412**
Estate, inheritance and gift taxes						
Donations tax	645 722	80 865	272 478	602 003	25 459	273 067
Estate duty	2 559 252	254 152	1 748 066	2 316 293	214 142	1 368 227
Taxes on financial and capital transactions						
Securities transfer tax	6 095 252	640 619	5 055 911	5 422 275	355 661	3 244 766
Transfer duties	7 536 890	937 579	6 166 936	7 606 047	862 692	3 667 352
Taxes on goods and services	**514 529 587**	**47 264 643**	**295 606 281**	**455 866 617**	**47 983 959**	**230 009 560**
Value-added tax	370 177 371	32 211 116	207 941 532	331 196 849	31 852 786	168 284 102
Domestic VAT	430 061 872	37 995 117	254 561 739	392 935 790	34 283 805	216 326 492
Import VAT	181 332 787	18 217 796	101 810 386	166 454 473	15 675 191	80 100 754
Refunds	(241 217 288)	(24 001 797)	(148 430 593)	(228 193 414)	(18 106 210)	(128 143 144)
Turnover tax for small businesses	2 387	111	3 971	8 513	362	3 512
Specific excise duties	43 733 904	5 943 557	24 056 710	32 273 030	4 188 025	10 495 217
Beer	14 764 311	2 695 763	9 525 543	11 020 597	1 116 955	2 570 547
Sorghum beer and sorghum flour	4 241	473	2 846	3 496	414	2 070
Wine and other fermented beverages	4 718 649	868 263	2 839 380	3 442 572	504 205	787 137
Spirits	8 314 388	1 097 686	5 693 560	7 642 522	742 831	2 885 565
Cigarettes and cigarette tobacco	13 089 833	675 693	4 192 356	7 536 755	1 962 986	2 975 220
Pipe tobacco and cigars	451 997	40 182	247 958	438 049	88 440	246 661
Petroleum products 2)	861 035	61 447	429 534	685 488	(387 300)	386 209
Revenue from neighbouring countries 3)	1 529 450	504 050	1 125 533	1 503 551	159 494	641 808
Ad valorem excise duties	3 536 499	1 005 647	3 539 010	3 385 507	895 233	2 148 125
Health promotion levy	2 149 910	204 775	1 192 480	2 046 177	188 449	1 011 873
General fuel levy	83 147 932	6 844 379	50 578 903	75 502 814	9 339 581	41 602 622
Of which:						
Carbon fuel levy	*1 768 596*	*163 254*	*1 158 491*	*1 590 873*	*189 100*	*867 017*
CFL Domestic	*1 562 972*	*134 447*	*918 028*	*1 324 115*	*164 836*	*724 523*
CFL Imported	*205 624*	*28 807*	*240 463*	*266 758*	*24 264*	*142 494*
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	140 017	22 780	120 709	138 465	2 405	72 006
Plastic bag levy	559 907	3 970	308 429	581 434	1 434	256 409
Electricity levy	8 140 779	644 550	4 797 692	7 739 340	658 416	4 538 775
Incandescent light bulb levy	24 735	2 229	13 145	24 881	1 703	14 919
CO_2 tax - motor vehicle emissions	1 443 726	266 119	1 193 406	1 469 582	218 225	657 688
Tyre levy	537 571	92 304	427 997	601 143	96 671	314 732
International Oil Pollution Compensation Fund	3 027	-	-	2 671	-	2 671
Carbon tax	656 206	23 106	1 362 832	650 374	538 036	538 036
Other						
Universal Service Fund	275 616	-	69 465	245 837	2 633	68 873
Taxes on international trade and transactions	**53 967 107**	**5 618 609**	**29 012 210**	**47 455 395**	**3 673 055**	**22 505 451**
Import duties						
Customs duties	45 544 899	4 680 875	24 269 075	41 832 938	4 250 000	20 585 342
Specific excise duties on imports	7 597 477	861 181	3 743 124	5 457 437	536 426	1 913 538
Health promotion levy on imports	65 053	4 572	41 727	67 429	4 845	30 375
Other						
Miscellaneous customs and excise receipts	299 984	26 772	829 638	46 582	(1 119 146)	(49 772)
Diamond export duties	59 694	13 963	68 165	51 009	930	25 968
Export tax - Scrap metal	400 000	31 246	60 481	-	-	-
Other taxes	**3**	**-**	**-**	**-**	**-**	**6**
Stamp duties and fees	3	-	-	-	-	6
State miscellaneous revenue 4)	**-**	**(5 386)**	**(11 285)**	**11 880**	**(1 558)**	**58**
Total tax revenue (gross)	**1 365 124 306**	**109 625 641**	**829 724 366**	**1 249 711 239**	**96 085 037**	**614 638 084**
Less: SACU payments 5)	**(45 966 211)**	**(11 491 553)**	**(34 474 659)**	**(63 395 240)**	**(15 848 810)**	**(47 546 430)**
Total tax revenue (net of SACU payments)	**1 319 158 095**	**98 134 088**	**795 249 707**	**1 186 315 999**	**80 236 227**	**567 091 654**
Departmental revenue	**32 514 029**	**1 058 134**	**25 461 689**	**52 053 464**	**2 994 487**	**26 276 067**
Sales of goods and services other than capital assets						
Sales by market establishments	69 003	4 203	29 207	68 901	4 270	29 783
Non-tax receipts	5 000	213	1 304	3 376	(5)	1 148
Administrative fees	1 552 495	27 731	199 320	391 301	29 862	158 910
Other sales	911 865	82 434	756 679	1 136 702	76 989	507 550
Selling of scrap or waste and other used current goods	11 060	829	4 020	5 905	398	2 662
Transfers received	**634 488**	**-**	**166 385**	**422 588**	**177 084**	**294 441**
Fines penalties and forfeits	**462 306**	**16 956**	**126 932**	**563 495**	**46 387**	**164 141**
Interest, dividends and rent on land						
Interest	5 095 042	399 292	3 361 660	6 678 995	2 118	1 567 370
Dividends	358 194	-	31	319 611	-	216 758
Rent on land	15 978 344	55 942	15 992 679	14 132 389	80 879	4 186 976
Of which:						
Mineral and petroleum royalties	*15 937 248*	*54 702*	*15 985 775*	*14 227 647*	*78 002*	*4 180 397*
Sales of capital assets	**132 422**	**2 779**	**52 460**	**124 108**	**9 263**	**62 859**
Financial transactions in assets and liabilities	**7 303 810**	**467 755**	**4 771 012**	**28 206 093**	**2 567 242**	**19 083 469**
Of which:						
NRF receipts 6)	*4 856 000*	*426 850*	*4 195 934*	*25 769 918*	*2 581 412*	*18 598 402*
Total national government revenue	**1 351 672 124**	**99 192 222**	**820 711 396**	**1 238 369 463**	**83 230 714**	**593 367 721**
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	**1 351 672 124**	**99 192 222**	**820 711 396**	**1 238 369 463**	**83 230 714**	**593 367 721**
Departmental revenue received but not yet paid to NRF		**(383 704)**	**1 685 631**	**1 883 492**	**692 028**	**1 308 559**
Departmental revenue collected		*(576 582)*	*(5 279 980)*	*(9 742 352)*	*(335 073)*	*(3 497 268)*
Departmental revenue received by the NRF		192 878	6 965 611	11 625 844	1 027 101	4 805 827
Other revenue received by the NRF 7)		**37 094**	**991 400**	**1 791 459**	**713**	**992 842**
ICASA		36 644	972 906	1 504 974	-	772 866
Financial Intelligence Centre Act		421	17 213	44 743	713	10 351
SARB Discovery		-	-	1 500	-	-
SARB Deutsche Bank		-	-	28 000	-	-
SARB Sanlam Life		-	1 000	-	-	-
SARB Fedgro Sanctions		-	130	-	-	-
Proceeds of organised Crime Act		29	151	2 617	-	-
Competition Commission		-	-	209 625	-	209 625
Revenue collected on behalf of the RAF	38 987 918	3 823 160	26 815 440	40 628 194	5 216 231	21 798 431
Revenue collected on behalf of the UIF	17 915 790	1 801 988	11 999 313	18 395 499	1 531 309	10 178 510
Total net revenue		**104 470 760**	**862 203 179**	**1 301 068 107**	**90 670 995**	**627 646 064**
Cash balance NRF		*(17 812)*	*(18 501)*	*42 833*	*32 487*	*42 073*
Direct transfer from NRF to the RAF		*(3 909 920)*	*(26 831 649)*	*(40 559 570)*	*(5 159 495)*	*(20 352 945)*
Direct transfer from NRF to the UIF		*(1 794 778)*	*(11 878 024)*	*(18 610 588)*	*(1 578 687)*	*(10 542 989)*
CARA added as part of cash revenue in Table 4		*(495)*	*15 187*	*(64 864)*	*(52 933)*	*(53 034)*
Revenue collected according to Table 4		**98 747 755**	**823 490 191**	**1 241 875 918**	**83 912 368**	**596 739 169**

1) The decrease in payments in August 2021 was due to the payment of refunds.
2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.
3) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.
4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.
5) Payments in terms of SACU agreements.
6) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.