

Table 1 Revenue*

R thousand	2018/19							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income and profits	772,991,359	41,574,107	42,793,121	93,122,186	39,100,159	68,696,355	61,269,501	346,555,429
Personal income tax	505,844,638	37,778,847	37,456,534	36,934,451	34,800,648	47,487,163	36,800,889	231,258,532
Provisional tax, assessment payments and penalties	49,250,435	855,079	1,025,807	997,658	1,099,126	13,818,566	2,111,167	19,907,403
Employees tax	488,679,783	38,459,214	37,589,670	36,856,870	38,651,443	37,907,753	39,043,768	228,508,707
ETI credit - Refunds granted against PAYE payment	(4,687,886)	(345,860)	(111,565)	(262,474)	(252,771)	(276,483)	(363,793)	(1,632,946)
ETI credit - Refunds	(190,515)	(8,453)	(57,781)	(17,123)	(28,245)	(39,754)	(387,460)	(538,817)
ETI Refunds	(27,207,178)	(1,181,133)	(969,597)	(620,480)	(4,668,905)	(3,922,918)	(3,602,763)	(14,985,816)
Tax on corporate income								
Corporate income tax	231,218,699	1,032,314	1,006,435	53,902,667	1,758,323	19,291,546	22,530,903	99,522,188
Secondary tax on companies	-	(565)	9,250	2,017	7,134	2,782	4,026	24,643
Withholding tax on dividends	30,828,968	2,463,985	4,048,998	1,566,161	2,022,246	1,607,760	1,358,504	13,067,653
Withholding tax on interest	640,367	91,262	35,064	20,204	43,911	39,277	36,212	265,930
Other								
Interest on overdue income tax	4,413,842	208,255	236,705	696,773	467,845	267,816	538,952	2,416,346
Small business tax amnesty	44,844	9	135	(86)	52	12	16	137
Taxes on payroll and workforce	16,929,383	1,343,780	1,223,166	1,484,047	1,369,887	1,428,817	1,422,330	8,272,027
Skills development levy	16,929,383	1,343,780	1,223,166	1,484,047	1,369,887	1,428,817	1,422,330	8,272,027
Taxes on property	17,310,665	1,319,111	1,281,281	1,365,189	1,207,981	1,194,701	1,193,817	7,562,080
Estate, inheritance and gift taxes								
Donations tax	415,821	45,939	35,110	47,827	19,651	44,491	34,526	227,545
Estate duty	2,723,485	118,487	193,279	175,923	130,585	133,474	105,627	857,376
Taxes on financial and capital transactions								
Securities transfer tax	5,824,644	546,988	355,530	504,696	447,332	378,109	493,907	2,726,562
Transfer duties	8,346,714	607,697	697,361	636,743	610,412	638,627	559,757	3,750,597
Taxes on goods and services	484,825,979	33,609,795	35,714,850	37,674,542	39,946,565	38,751,262	40,619,726	226,316,740
Value-added tax	348,109,658	21,358,371	26,355,819	27,920,423	28,092,401	28,616,319	29,478,943	161,822,276
Domestic VAT	348,109,658	21,358,371	26,355,819	27,920,423	28,092,401	28,616,319	29,478,943	161,822,276
Import VAT	169,552,642	4,206,155	12,819,015	13,727,090	14,194,902	15,255,896	15,160,733	75,363,792
Refunds	(199,998,727)	(12,665,878)	(17,421,417)	(15,046,221)	(17,784,635)	(17,653,002)	(17,829,888)	(96,401,040)
Turnover tax for small businesses	44,844	59	467	246	228	8,287	676	9,962
Specific excise duties								
Beer	14,576,413	582,324	1,096,472	1,041,957	1,020,447	1,029,711	1,060,519	5,831,431
Sorghum beer and sorghum flour	4,356	314	231	298	382	176	393	1,794
Wine and other fermented beverages	4,086,375	290,891	289,959	327,544	340,134	456,103	456,103	1,722,851
Spirits	7,038,143	671,545	615,714	563,540	845,018	301,425	350,611	3,367,854
Cigarettes and cigarette tobacco	11,915,298	2,678,687	219,298	299,642	552,499	700,556	990,592	5,441,274
Pipe tobacco and cigars	494,930	72,850	24,750	18,312	21,364	66,832	8,731	212,839
Petroleum products	872,433	63,819	74,810	67,504	60,075	66,797	77,017	410,021
Revenue from neighbouring countries	1,664,245	36,745	-	-	423,081	-	-	459,826
Ad valorem excise duties	4,187,786	1,033,380	8,012	(1)	987,494	48,963	2,809	2,080,657
Health promotion levy	1,684,758	-	193,887	352,331	233,110	231,498	273,823	1,284,649
General fuel levy	77,508,550	5,781,181	5,954,968	6,066,068	6,221,855	6,649,550	6,922,382	37,595,644
Taxes on use of goods and on permission to use goods or perform activities								
Air departure tax	1,154,290	95,720	93,717	77,231	85,981	85,423	91,566	529,638
Plastic bag levy	363,419	624	720	69,816	458	316	67,508	139,441
Electricity levy	8,621,086	714,972	662,490	735,605	729,523	753,802	729,178	4,325,571
Incandescent light bulb levy	90,585	13,639	3,605	2,786	1,524	1,531	2,286	25,371
CO ₂ tax - motor vehicle emissions	1,575,207	139,194	67,645	63,676	226,045	75,497	61,186	633,242
Tyre levy	601,302	75,480	51,544	47,513	100,289	48,712	41,164	364,701
International Oil Pollution Compensation Fund	3,063	-	-	-	4,454	1,027	-	5,481
Other								
Universal Service Fund	229,236	-	742	50	103	47,112	4,241	52,248
Taxes on international trade and transactions	54,050,073	1,679,203	3,990,859	4,086,855	5,012,955	4,474,428	4,814,912	24,059,212
Import duties								
Customs duties	46,281,155	1,514,360	3,995,616	3,526,302	4,450,853	4,017,776	4,192,849	21,297,756
Specific excise duties on imports	6,319,664	95,903	343,254	473,237	445,927	447,706	522,987	2,329,014
Imports on health promotion levy	245,242	1,742	3,912	5,467	3,217	4,940	3,844	23,122
Other								
Miscellaneous customs and excise receipts	1,103,377	61,891	47,764	81,825	112,542	3,973	74,809	382,805
Diamond export duties	100,634	5,307	313	24	415	33	20,422	26,515
Other taxes	(443)	-	-	-	0	0	0	0
Stamp duties and fees	(443)	-	-	-	0	0	0	0
State miscellaneous revenue	(1,142,473)	(234)	263	(7,987)	(34)	(165)	(719)	(8,876)
Total tax revenue (gross)	1,344,964,542	79,525,762	85,003,540	137,724,832	86,637,513	114,545,398	109,319,568	612,756,612
Less: SACU payments	(48,288,636)	(12,072,159)	-	-	(12,072,159)	-	-	(24,144,318)
Total tax revenue (net of SACU payments)	1,296,675,906	67,453,603	85,003,540	137,724,832	74,565,354	114,545,398	109,319,568	588,612,294
Departmental revenue	24,470,211	1,772,060	1,020,403	4,882,217	1,175,799	1,138,743	1,994,018	11,983,239
Sales of goods and services other than capital assets								
Sales by market establishments	63,834	4,019	3,869	4,052	4,133	4,202	4,089	24,363
Non-tax receipts	5,400	30	343	12	507	566	109	1,565
Administrative fees	1,368,370	17,960	28,032	19,418	20,223	20,087	20,031	125,751
Other sales	850,725	60,387	60,446	69,276	184,119	63,054	67,020	504,303
Selling of scrap or waste and other used current goods	10,418	(465)	1,085	540	1,653	795	1,896	5,503
Transfers received	571,161	1,197	16	769	362	97,549	32,288	132,180
Fines penalties and forfeits	610,725	44,210	27,652	23,285	117,197	17,773	18,799	248,914
Interest, dividends and rent on land								
Interest	3,490,316	321,040	234,256	185,612	185,436	281,392	129,150	1,336,886
Dividends	1,062,695	-	-	490,677	-	-	-	490,677
Rent on land	8,225,759	24,805	13,189	3,348,890	37,711	201,921	291,054	3,917,569
Of which:								
Mineral and petroleum royalties	8,179,900	23,573	8,424	3,344,429	36,005	200,868	289,228	3,902,527
Sales of capital assets	130,682	2,435	7,630	1,498	16,444	16,391	17,663	62,061
Financial transactions in assets and liabilities	8,080,126	1,296,444	643,886	738,187	608,014	435,915	1,411,919	5,133,466
NRF Receipts	6,185,000	1,212,267	509,420	696,529	561,244	343,237	1,374,695	4,697,392
Total national government revenue	1,321,146,117	69,225,663	86,023,942	142,607,048	75,741,153	115,684,141	111,313,586	600,595,533
Reconciliation to total net revenue and revenue collected on Table 4								
Total national government revenue	1,321,146,117	69,225,663	86,023,942	142,607,048	75,741,153	115,684,141	111,313,586	600,595,533
Departmental revenue received but not yet paid to NRF		461,311	697,937	(1,001,222)	754,680	41,398	110,148	1,064,252
Departmental revenue collected	(536,220)	(502,558)	(841,259)	(578,550)	(594,638)	(330,095)	(430,203)	(3,383,320)
Departmental revenue received by the NRF	997,531	1,200,495	(159,963)	1,333,230	636,036	440,272	4,447,572	4,447,572
Other revenue received by the NRF				611,057	35,594	212,915	22,784	882,550
ICASA	-	-	-	610,653	34,855	212,915	22,387	880,810
Financial Intelligence Centre Act	-	-	404	856	-	-	280	1,540
Local Government Surrender	-	-	-	(117)	-	-	117	-
Revenue collected on behalf of the Provincial Authorities	1	-	1	0	0	0	-	2
Revenue collected on behalf of the RAF	2,955,933	3,380,115	3,491,135	3,554,005	3,858,206	3,614,342	20,853,736	20,853,736
Revenue collected on behalf of the UIF	1,398,309	1,520,528	1,624,563	1,559,244	1,606,503	1,606,291	9,315,438	9,315,438
Total net revenue	74,041,217	91,622,522	147,332,582	81,644,676	121,403,164	116,667,150	632,711,311	632,711,311
Cash balance NRF	(9,218)	(33,759)	60,188	(55,960)	36,932	(22,755)	(24,572)	(24,572)
Provincial revenue collected by SARS and transferred by NRF	(2)	(1)	-	(1)	0	0	(4)	(4)
Direct transfer from NRF to the RAF	(3,111,741)	(2,955,933)	(3,380,115)	(3,491,135)	(3,491,135)	(3,554,005)	(3,858,206)	(20,351,135)
Direct transfer from NRF to the UIF	(1,567,480)	(1,398,309)	(1,520,528)	(1,624,563)	(1,606,503)	(1,606,291)	(9,366,627)	(9,366,627)
CARA added as part of cash revenue in Table 4	(4,193)	56,396	(34,897)	(2,013)	(6,913)	8,980	17,360	17,360
Revenue collected according to Table 4	69,258,583	87,290,916	142,457,230	76,471,004	116,319,934	111,188,666	602,986,334	

1) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

2) Excise duties collected by Botswana, Lesotho, Namibia and Swaziland

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 detail see Table 5

6) VAT collected by the Post Office is reported as Import VAT and not Domestic VAT. The 2017/18 financial year figures have been updated

7) Other Revenue received by the NRF that is not classified as Departmental Revenue

8) Departmental Revenue figures were adjusted for the month of July

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