

Table 1 Revenue*

R thousand	2018/19										
	Budget estimate	April	May	June	July	August	September	October	November	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	43,050,974	40,589,885	430,196,289	
Personal income tax	505,844,638	37,778,847	37,456,534	36,934,451	34,800,648	47,487,163	36,800,889	36,506,184	37,453,874	371,452,810	
Provisional tax, assessment payments and penalties	49,250,435	855,079	1,025,807	997,658	1,099,126	1,381,566	2,111,167	1,745,229	1,921,834	2,574,466	
Employees tax	488,679,783	38,459,094	37,589,670	36,856,870	35,051,443	37,097,753	39,043,727	39,043,727	39,043,727	308,662,462	
ETI credit - Refunds granted against PAYE payment	(4,087,686)	(111,965)	(111,965)	(282,474)	(252,771)	(276,483)	(363,793)	(301,746)	(284,719)	(2,219,080)	
ETI credit - Refunds	(190,515)	(8,453)	(57,781)	(17,123)	(28,245)	(39,754)	(387,460)	(269,531)	(64,568)	(872,916)	
PIT Refunds	(27,207,178)	(1,181,133)	(989,597)	(620,480)	(4,668,905)	(3,922,918)	(3,602,783)	(4,909,495)	(4,031,032)	(23,926,343)	
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	1,482,721	(360,759)	100,644,110	
Secondary tax on companies										39,594	
Withholding tax on dividends	30,828,968	2,463,965	4,048,598	1,566,161	2,022,246	1,607,760	1,358,504	4,742,845	3,100,408	20,910,906	
Withholding tax on interest	640,367	91,262	35,064	20,204	43,911	39,277	36,212	79,283	121,195	466,407	
Other											
Interest on overdue income tax	4,413,842	208,255	236,705	696,773	467,845	267,816	538,952	229,998	270,116	2,916,460	
Small business tax amnesty	44,844	9	135	(86)	52	12	16	64	20	221	
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	1,546,487	1,423,762	11,242,276	
Skills development levy	16,929,383	1,343,780	1,223,166	1,484,047	1,369,887	1,428,817	1,422,330	1,546,487	1,423,762	11,242,276	
Taxes on property	17,310,665	1,319,111	1,281,281	1,365,189	1,207,981	1,194,701	1,193,817	1,358,187	1,515,165	10,435,432	
Estate, inheritance and gift taxes											
Donations tax	415,821	45,939	35,110	47,827	19,651	44,491	34,526	54,213	50,730	332,488	
Estate duty	2,723,485	118,487	193,279	175,923	130,585	133,474	105,627	183,038	205,375	1,245,788	
Taxes on financial and capital transactions											
Securities transfer tax	5,824,644	546,988	355,530	504,696	447,332	378,109	493,907	492,747	494,064	3,713,737	
Transfer duties	8,346,714	607,697	697,361	636,743	610,412	638,627	559,757	628,190	764,996	5,143,783	
Taxes on goods and services	484,825,979	33,609,795	35,714,850	37,674,542	39,946,565	38,791,262	40,619,726	36,368,182	37,163,961	299,849,513	
Value-added tax	348,109,658	21,358,371	26,355,619	27,920,423	28,092,401	28,616,319	29,478,943	24,023,877	26,838,896	212,696,049	
Domestic VAT	378,555,743	29,818,094	30,958,221	29,239,554	31,682,134	31,015,424	32,148,098	31,096,114	32,718,421	248,674,060	
Import VAT	169,552,642	4,206,155	12,819,015	13,727,090	14,194,902	15,265,896	15,160,733	16,111,406	17,026,000	109,101,258	
Refunds	(199,998,727)	(12,665,878)	(17,421,417)	(15,046,221)	(17,784,635)	(17,653,002)	(17,829,888)	(23,783,643)	(22,904,585)	(145,089,269)	
Turnover tax for small businesses	44,844	59	467	246	228	8,287	676	239	129	10,330	
Specific excise duties											
Beer	14,576,413	582,324	1,096,472	1,041,957	1,020,447	1,029,711	1,060,519	1,086,329	1,221,087	8,138,846	
Sorghum beer and sorghum flour	4,356	314	231	298	382	176	493	408	408	2,694	
Wine and other fermented beverages	4,086,375	290,891	289,959	327,544	340,134	18,187	456,103	332,417	348,864	2,404,101	
Spirits	7,038,143	671,545	615,714	583,540	845,018	301,425	350,611	688,886	598,582	4,575,322	
Cigarettes and cigarette tobacco	11,915,298	2,678,687	219,298	299,642	552,499	700,556	990,592	774,305	781,760	6,997,340	
Pipe tobacco and cigars	494,630	72,850	24,750	18,312	21,364	66,832	8,731	40,171	24,544	277,354	
Petroleum products	872,433	63,819	74,810	67,504	69,075	66,797	77,017	73,231	70,796	584,049	
Revenue from neighbouring countries	1,664,245	36,745	-	-	423,081	-	-	427,143	-	886,965	
Ad valorem excise duties	4,187,786	1,033,380	8,012	(1)	987,494	48,963	2,809	1,079,809	486	3,160,951	
Health promotion levy	1,684,758	-	193,887	352,331	233,110	231,498	273,823	293,946	364,117	1,942,713	
General fuel levy	77,508,550	5,781,181	5,954,968	6,066,068	6,221,955	6,649,090	6,922,382	6,518,000	5,833,298	49,946,942	
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	90,144	88,886	708,668	
Plastic bag levy	363,419	624	720	69,816	458	316	67,508	1,864	619	141,925	
Electricity levy	8,621,086	714,972	662,490	735,605	729,523	753,802	729,178	688,672	714,194	5,728,437	
Incandescent light bulb levy	90,585	13,639	3,605	2,786	1,524	1,531	2,286	2,135	3,124	31,124	
CO ₂ tax - motor vehicle emissions	1,575,207	139,194	67,645	63,676	226,045	75,497	61,186	219,412	70,886	923,540	
Tyre levy	601,302	75,480	51,544	47,513	100,289	48,712	41,164	103,012	38,143	305,856	
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	3,243	165,330	220,822	
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	6,250,781	4,971,371	35,281,364	
Import duties											
Customs duties	46,281,155	1,514,360	3,595,616	3,526,302	4,450,853	4,017,776	4,192,849	5,493,479	4,192,148	31,070,383	
Specific excise duties on imports	6,319,664	95,903	343,254	473,237	445,927	447,706	522,987	682,167	636,722	3,647,904	
Imports on health promotion levy	245,242	1,742	3,912	5,467	3,217	4,940	3,844	4,754	4,968	32,844	
Other											
Miscellaneous customs and excise receipts	1,103,377	61,891	47,764	81,825	112,542	3,973	74,809	63,018	49,355	495,178	
Diamond export duties	100,634	5,307	313	24	415	33	20,422	7,362	1,178	35,055	
Other taxes	(443)	-	-	-	0	0	0	17	10	28	
Stamp duties and fees	(443)	-	-	-	0	0	0	17	10	28	
State miscellaneous revenue	(1,142,473)	(234)	263	(7,987)	(34)	(165)	(719)	55	(933)	(9,754)	
Total tax revenue (gross)	1,344,964,542	79,525,762	85,503,460	137,724,832	86,637,513	114,545,398	109,319,568	88,575,313	85,663,222	786,995,147	
Less: SACU payments	(48,288,639)	(12,072,159)	-	(12,072,159)	(12,072,159)	(12,072,159)	(12,072,159)	(12,072,159)	(12,072,159)	(36,216,477)	
Total tax revenue (net of SACU payments)	1,296,675,903	67,453,603	85,503,460	125,652,673	74,565,354	102,473,239	97,247,409	76,503,154	73,591,063	750,778,670	
Departmental revenue	24,470,211	1,772,060	1,020,403	4,882,217	1,175,896	1,138,743	1,594,025	1,910,136	1,554,140	15,447,610	
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	4,168	4,181	32,712	
Non-tax receipts	5,400	30	343	12	507	596	109	366	1,079	3,010	
Administrative fees	1,368,370	17,960	28,032	19,418	20,223	21,976	20,031	21,976	21,296	169,022	
Other sales	850,725	60,387	60,446	69,276	184,119	63,054	67,026	82,159	79,920	666,388	
Selling of scrap or waste and other used current goods	10,418	(465)	1,085	540	1,654	795	1,896	3,311	3,279	12,094	
Transfers received	571,161	1,197	16	769	362	97,549	32,288	128,218	2,493	262,891	
Fines penalties and forfeits	610,725	44,210	27,652	23,285	117,197	17,773	18,799	27,260	32,281	308,457	
Interest, dividends and rent on land											
Interest	3,490,916	321,040	234,256	185,612	185,530	281,392	129,150	191,217	273,802	1,801,998	
Dividends	1,062,695	-	-	490,677	-	-	-	-	109,988	600,666	
Rent on land	8,225,759	24,805	13,189	3,348,890	37,711	201,921	291,054	(321,734)	40,323	3,636,159	
Of which:											
Mineral and petroleum royalties	8,179,900	23,573	8,424	3,444,429	36,005	200,868	289,228	(323,747)	39,573	3,618,354	
Sales of capital assets	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	1,299,309	
Financial transactions in assets and liabilities	8,080,126	1,296,444	643,886	738,187	608,015	435,015	1,411,920	1,762,421	973,893	7,869,781	
Of which:											
NRF Receipts	6,185,000	1,212,267	509,420	696,529	561,244	343,237	1,374,695	1,705,760	690,687	7,093,839	
Total national government revenue	1,321,146,117	69,225,663	86,023,942	142,607,048	75,741,249	115,684,141	111,313,593	78,413,290	87,217,362	766,226,288	
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	75,741,249	115,684,141	111,313,593	78,413,290	87,217,362	766,226,288	
Departmental revenue received but not yet paid to NRF	461,311	697,937	(1,001,222)	754,584	41,398	110,141	110,141	152,772	50,775	267,289	
Departmental revenue collected	(536,220)	(502,558)	(584,638)	(578,646)	(594,638)	(330,102)	(628,122)	(874,879)	(4,735,425)	(4,735,425)	
Departmental revenue received by the NRF	997,531	1,200,495	(159,963)	1,333,230	636,036	440,243	680,894	6,003,120	6,003,120	6,003,120	
Other revenue received by the NRF	-	-	-	611,057	35,594	212,915</					