

Table 1 Revenue\*

R thousand	2018/19			2017/18		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
<b>Taxes on income and profits</b>	<b>764,069,990</b>	<b>45,110,850</b>	<b>576,389,575</b>	<b>711,763,919</b>	<b>44,774,864</b>	<b>550,172,283</b>
Personal income tax	504,233,080	41,435,109	389,446,146	460,952,841	40,731,368	363,244,835
Provisional tax, assessment payments and penalties	56,141,665	1,574,103	26,549,120	45,796,556	2,268,409	23,916,630
Employees tax	481,843,201	41,782,275	393,512,404	446,274,168	40,133,520	367,075,462
ETI credit - Refunds granted against PAYE payment (4,175,586)	(265,504)	(265,504)	(2,850,375)	(4,095,757)	(284,025)	(3,627,534)
ETI credit - Refunds (820,185)	(20,629)	(20,629)	(903,315)	(220,788)	(6,216)	(172,214)
PIT Refunds (28,756,015)	(1,635,135)	(1,635,135)	(27,861,688)	(26,801,337)	(1,380,320)	(23,422,508)
Tax on corporate income						
Corporate income tax	225,331,323	1,211,401	159,338,330	217,412,046	1,350,590	161,249,510
Secondary tax on companies		5,942	46,514	175,784	4,519	159,450
Withholding tax on dividends	29,258,000	2,094,144	24,451,399	27,718,531	2,435,818	22,214,335
Withholding tax on interest	700,565	36,602	535,763	665,250	77,781	539,008
Other						
Interest on overdue income tax	4,546,722	327,715	3,571,154	4,776,901	174,787	2,763,396
Small business tax amnesty	300	37	269	1,766	3	1,750
<b>Taxes on payroll and workforce</b>	<b>17,312,161</b>	<b>1,635,557</b>	<b>14,471,733</b>	<b>16,012,406</b>	<b>1,505,820</b>	<b>13,089,169</b>
Skills development levy	17,312,161	1,635,557	14,471,733	16,012,406	1,505,820	13,089,169
<b>Taxes on property</b>	<b>16,364,703</b>	<b>1,053,127</b>	<b>12,486,311</b>	<b>16,584,607</b>	<b>1,427,348</b>	<b>13,264,027</b>
Estate, inheritance and gift taxes						
Donations tax	700,000	19,024	389,096	732,086	8,875	265,524
Estate duty	2,018,851	156,080	1,524,575	2,292,015	150,451	1,916,851
Taxes on financial and capital transactions						
Securities transfer tax	6,000,000	324,500	4,542,290	5,837,511	646,765	4,734,995
Transfer duties	7,645,852	553,523	6,030,351	7,722,966	621,257	6,346,657
<b>Taxes on goods and services</b>	<b>464,918,683</b>	<b>38,189,456</b>	<b>378,624,805</b>	<b>422,248,282</b>	<b>35,209,997</b>	<b>340,845,628</b>
Value-added tax	328,087,924	25,015,628	267,084,052	297,997,587	23,036,798	238,400,280
Domestic VAT	377,375,426	35,179,110	317,559,782	336,206,554	31,587,178	281,415,142
Import VAT	170,712,498	12,358,378	136,538,969	152,861,677	12,069,008	120,065,158
Refunds (220,000,000)	(22,521,861)	(22,521,861)	(187,014,699)	(191,070,644)	(20,619,388)	(163,080,020)
Turnover tax for small businesses	25,000	319	11,080	33,504	142	23,943
Specific excise duties						
Beer	13,181,711	1,467,007	10,983,365	13,172,996	1,240,990	10,621,625
Sorghum beer and sorghum flour	3,839	356	3,694	3,918	387	3,285
Wine and other fermented beverages	4,594,023	445,801	3,284,610	3,771,583	407,394	2,812,949
Spirits	7,439,169	745,055	5,986,284	6,442,619	766,422	4,988,763
Cigarettes and cigarette tobacco	11,748,708	1,229,346	9,146,996	11,067,422	1,230,312	8,782,651
Pipe tobacco and cigars	439,498	51,489	355,456	429,271	45,717	368,306
Petroleum products	839,717	77,784	695,054	829,790	73,100	698,768
Revenue from neighbouring countries	1,776,801	88,750	1,275,107	1,638,277	14,853	1,180,484
Ad valorem excise duties	4,300,000	1,019,551	4,180,536	3,780,887	1,000,329	3,779,392
Health promotion levy	2,780,000	406,300	2,670,894	-	-	-
General fuel levy	77,385,926	6,584,950	62,617,812	70,948,576	6,300,820	58,905,995
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,080,000	109,132	910,367	1,086,040	112,211	911,346
Plastic bag levy	270,000	539	234,219	241,295	2,640	190,200
Electricity levy	8,506,650	667,215	7,089,154	8,500,970	681,668	7,156,383
Incandescent light bulb levy	50,000	3,050	35,279	55,359	4,410	45,764
CO <sub>2</sub> tax - motor vehicle emissions	1,400,000	184,476	1,198,271	1,336,818	190,100	1,164,267
Tyre levy	775,000	91,994	635,499	715,997	101,348	616,721
International Oil Pollution Compensation Fund	5,481	-	5,481	3,019	-	3,019
Other						
Universal Service Fund	229,236	712	221,597	192,357	357	191,487
<b>Taxes on international trade and transactions</b>	<b>54,934,912</b>	<b>4,547,477</b>	<b>44,528,997</b>	<b>49,939,408</b>	<b>4,383,720</b>	<b>39,582,167</b>
Import duties						
Customs duties	48,053,562	3,786,984	38,775,220	43,315,352	3,725,731	34,291,505
Specific excise duties on imports	5,971,228	631,919	4,994,449	5,836,391	636,810	4,682,485
Imports on health promotion levy	50,122	6,552	43,984	-	-	-
Other						
Miscellaneous customs and excise receipts	800,000	118,946	677,215	700,809	17,588	545,008
Diamond export duties	60,000	3,075	38,130	86,856	3,590	63,169
Other taxes	18	-	28	(337)	-	(488)
Stamp duties and fees	18	-	28	(337)	-	(488)
<b>State miscellaneous revenue</b>	<b>-</b>	<b>(324)</b>	<b>(8,219)</b>	<b>(23,511)</b>	<b>(37)</b>	<b>(20,692)</b>
<b>Total tax revenue (gross)</b>	<b>1,317,600,468</b>	<b>90,536,144</b>	<b>1,026,493,231</b>	<b>1,216,463,874</b>	<b>87,301,712</b>	<b>956,932,093</b>
Less: SACU payments	(48,288,636)	(12,072,159)	(48,288,636)	(55,950,873)	(13,987,838)	(55,950,873)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,269,311,832</b>	<b>78,463,985</b>	<b>978,204,595</b>	<b>1,160,513,001</b>	<b>73,313,874</b>	<b>900,981,220</b>
<b>Departmental revenue</b>	<b>28,955,619</b>	<b>897,546</b>	<b>24,210,783</b>	<b>35,880,987</b>	<b>885,444</b>	<b>29,319,568</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	58,371	4,048	40,849	1,181,389	4,196	41,404
Non-tax receipts	1,118,081	311	3,506	4,239	362	3,378
Administrative fees	247,201	17,122	200,536	299,834	16,029	261,202
Other sales	954,678	71,300	796,677	1,130,783	72,075	888,541
Selling of scrap or waste and other used current goods	10,840	338	12,778	12,477	558	9,830
<b>Transfers received</b>	<b>599,722</b>	<b>104</b>	<b>263,195</b>	<b>287,497</b>	<b>58,188</b>	<b>262,665</b>
<b>Fines penalties and forfeits</b>	<b>1,154,197</b>	<b>15,371</b>	<b>342,536</b>	<b>466,046</b>	<b>26,320</b>	<b>377,427</b>
<b>Interest, dividends and rent on land</b>						
Interest	3,190,449	278,427	2,424,591	3,484,462	140,941	2,302,196
Dividends	980,938	-	832,880	1,406,436	-	1,296,436
Rent on land	8,021,969	6,099	8,316,886	7,834,302	(5,446)	7,342,445
Of which:						
Mineral and petroleum royalties	7,990,061	5,468	8,297,944	7,617,251	(6,169)	7,308,689
<b>Sales of capital assets</b>	<b>119,178</b>	<b>5,116</b>	<b>92,126</b>	<b>187,031</b>	<b>3,805</b>	<b>154,766</b>
<b>Financial transactions in assets and liabilities</b>	<b>12,499,995</b>	<b>499,230</b>	<b>10,884,023</b>	<b>19,586,491</b>	<b>568,415</b>	<b>16,379,279</b>
Of which:						
NRF Receipts	10,367,392	460,653	9,903,596	16,600,255	485,413	14,820,507
<b>Total national government revenue</b>	<b>1,298,267,451</b>	<b>79,361,531</b>	<b>1,002,415,378</b>	<b>1,196,393,988</b>	<b>74,199,318</b>	<b>930,300,790</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1,298,267,451</b>	<b>79,361,531</b>	<b>1,002,415,378</b>	<b>1,196,393,988</b>	<b>74,199,318</b>	<b>930,300,790</b>
<b>Departmental revenue received but not yet paid to NRF</b>						
Departmental revenue collected	(30,173)	1,442,990	(1,442,990)	(1,497,809)	72,731	1,330,188
Departmental revenue received by the NRF	(431,425)	(6,009,243)	(11,663,481)	72,731	(4,572,945)	5,902,733
<b>Other revenue received by the NRF</b>	<b>22,619</b>	<b>1,393,815</b>	<b>1,393,815</b>	<b>1,434,998</b>	<b>(54,829)</b>	<b>135,003</b>
ICASA	22,619	1,380,740	1,318,423	1,318,423	(54,829)	663
Financial Intelligence Centre Act	100	9,762	56,980	56,980	-	-
Trifecta Judgement (National Treasury)	-	-	50	50	-	-
Proceeds of organised Crime Act	-	2,069	3,000	3,000	-	-
DTI Various entities	-	-	11,680	-	-	40,646
Defence	-	-	-	-	-	93,644
Competition Commission	-	-	2,001	-	-	-
Repatriation deposits	-	-	41,964	-	-	-
Asset Forfeiture Unit	-	1,244	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	3	59	63	63	5	61
Revenue collected on behalf of the RAF	3,534,563	35,264,408	36,474,472	3,332,707	30,348,245	30,348,245
Revenue collected on behalf of the UIF	1,615,752	15,818,703	18,271,131	1,530,175	15,083,687	15,083,687
<b>Total net revenue</b>	<b>84,504,295</b>	<b>1,056,335,353</b>	<b>1,251,075,941</b>	<b>79,080,108</b>	<b>977,197,974</b>	<b>977,197,974</b>
Cash balance NRF	(20,423)	8,288	22,388	(25,703)	(40,436)	(40,436)
Provincial revenue collected by SARS and transferred by NRF	-	(58)	(62)	(1)	(57)	(57)
Direct transfer from NRF to the RAF	(6,958,422)	(34,841,583)	(36,048,140)	(3,174,851)	(29,700,947)	(29,700,947)
Direct transfer from NRF to the UIF	(1,741,170)	(15,860,431)	(18,332,321)	(1,689,525)	(15,272,182)	(15,272,182)
CARA added as part of cash revenue in Table 4	7,692	52,907	120,004	296	53,703	53,703
<b>Revenue collected according to Table 4</b>	<b>75,791,972</b>	<b>1,005,694,476</b>	<b>1,196,837,811</b>	<b>74,199,324</b>	<b>932,238,055</b>	<b>932,238,055</b>

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 details 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

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