

Table 1 Revenue*

R thousand	2018/19			2017/18		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits	751,845,873	90,709,016	667,098,591	711,763,919	86,270,816	636,443,099
Personal income tax	497,451,304	58,951,394	447,397,540	480,952,841	53,889,275	417,134,110
Provisional tax, assessment payments and penalties	55,492,849	21,018,209	47,567,330	45,796,556	19,018,452	42,410,121
Employees tax	477,715,116	39,688,065	433,200,470	446,274,168	36,861,853	403,937,315
ETI credit - Refunds granted against PAYE payment	(3,326,587)	(326,924)	(3,177,300)	(4,095,757)	(265,212)	(3,892,745)
ETI credit - Refunds	(935,723)	(30,031)	(933,346)	(220,788)	(20,948)	(193,162)
PIT Refunds	(31,494,350)	(1,397,926)	(29,259,614)	(26,801,337)	(1,704,910)	(25,127,419)
Tax on corporate income						
Corporate income tax	218,435,812	29,023,135	188,361,465	217,412,046	29,543,288	190,792,797
Secondary tax on companies		7,194	53,707	175,784	9,565	169,015
Withholding tax on dividends	30,340,674	2,300,489	26,751,888	27,718,531	2,395,670	24,610,005
Withholding tax on interest	668,192	45,147	590,910	665,250	59,415	598,422
Other						
Interest on overdue income tax	4,949,236	381,608	3,952,762	4,776,901	373,600	3,136,996
Small business tax amnesty	455	50	319	1,766	5	1,755
Taxes on payroll and workforce	17,312,161	1,417,394	15,889,127	16,012,406	1,333,179	14,422,347
Skills development levy	17,312,161	1,417,394	15,889,127	16,012,406	1,333,179	14,422,347
Taxes on property	16,034,765	1,200,131	13,686,442	16,584,607	1,545,506	14,809,533
Estate, inheritance and gift taxes						
Donations tax	539,007	52,536	441,632	732,086	150,969	416,493
Estate duty	1,895,831	146,725	1,671,300	2,292,015	197,208	2,114,059
Taxes on financial and capital transactions						
Securities transfer tax	6,060,271	393,309	4,935,998	5,837,511	534,312	5,269,307
Transfer duties	7,539,656	607,561	6,637,912	7,722,966	663,017	7,009,674
Taxes on goods and services	460,287,253	35,622,453	414,247,258	422,248,282	36,195,891	377,041,519
Value-added tax	325,917,464	23,695,698	290,779,750	297,997,587	25,419,759	263,820,039
Domestic VAT	325,917,464	23,695,698	290,779,750	297,997,587	25,419,759	263,820,039
Import VAT	6) 379,887,172	29,874,911	347,434,694	336,206,554	27,069,191	308,484,333
Refunds	6) 174,030,292	15,111,590	151,650,559	152,861,677	13,512,932	133,578,090
Turnover tax for small businesses	(228,000,000)	(21,290,803)	(208,305,503)	(191,070,644)	(15,162,364)	(178,242,384)
Specific excise duties	17,980	319	11,399	33,504	8,959	32,903
Beer	13,450,010	1,310,967	12,294,332	13,172,996	1,128,234	11,749,858
Sorghum beer and sorghum flour	4,475	326	4,020	3,918	327	3,611
Wine and other fermented beverages	4,218,846	758,667	4,043,277	3,771,583	688,796	3,501,745
Spirits	7,466,953	832,729	6,819,012	6,442,619	663,811	5,652,574
Cigarettes and cigarette tobacco	11,974,081	1,157,866	10,304,862	11,067,422	1,259,888	10,042,539
Pipe tobacco and cigars	423,477	39,574	395,030	429,271	47,730	416,036
Petroleum products	868,724	77,940	772,994	829,790	65,267	764,035
Revenue from neighbouring countries	1,879,862	-	1,275,107	1,638,277	-	1,180,484
Ad valorem excise duties	4,162,666	8,623	4,189,159	3,780,887	394	3,779,785
Health promotion levy	2,395,758	303,312	2,974,205	-	-	-
General fuel levy	75,373,967	6,555,519	69,173,330	70,948,576	6,008,920	64,914,914
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,102,354	91,970	1,002,337	1,086,040	93,055	1,004,402
Plastic bag levy	310,362	1,076	235,295	241,295	366	190,565
Electricity levy	8,434,478	681,880	7,771,034	8,500,970	699,629	7,856,011
Incandescent light bulb levy	40,740	1,696	36,976	55,359	5,140	50,905
CO ₂ tax - motor vehicle emissions	1,236,029	68,613	1,266,884	1,336,818	61,971	1,226,237
Tyre levy	751,804	35,678	671,177	715,997	43,526	660,247
International Oil Pollution Compensation Fund	5,939	-	5,481	3,019	-	3,019
Other						
Universal Service Fund	261,682	-	221,597	192,357	120	191,608
Taxes on international trade and transactions	56,721,805	4,919,269	49,448,266	49,939,408	4,317,834	43,900,001
Import duties						
Customs duties	49,312,153	4,110,512	42,885,732	43,315,352	3,639,156	37,930,661
Specific excise duties on imports	6,326,126	794,590	5,789,038	5,836,391	617,672	5,300,156
Imports on health promotion levy	78,242	4,115	48,099	-	-	-
Other						
Miscellaneous customs and excise receipts	918,427	10,029	687,244	700,809	60,672	605,681
Diamond export duties	86,856	23	38,153	86,856	335	63,504
Other taxes	(339)	20	48	(337)	-	(488)
Stamp duties and fees	(339)	20	48	(337)	-	(488)
State miscellaneous revenue	3)	(2,711)	(10,830)	(23,511)	1,265	(19,427)
Total tax revenue (gross)	1,302,201,318	133,865,571	1,160,358,802	1,216,463,874	129,664,492	1,086,596,585
Less: SACU payments	4)	(48,288,636)	(48,288,636)	(55,950,873)	-	(55,950,873)
Total tax revenue (net of SACU payments)	1,253,912,682	133,865,571	1,112,070,166	1,160,513,001	129,664,492	1,030,645,712
Departmental revenue	31,473,400	1,510,580	25,721,363	35,886,090	1,573,491	30,893,060
Sales of goods and services other than capital assets						
Sales by market establishments	58,493	4,002	44,852	52,146	4,117	45,521
Non-tax receipts	4,804	153	3,659	4,239	312	3,689
Administrative fees	1,352,668	18,584	219,119	1,439,548	18,760	279,962
Other sales	954,741	71,024	867,901	1,120,839	65,324	953,865
Selling of scrap or waste and other used current goods	10,840	889	13,667	12,025	786	10,616
Transfers received	599,722	432	263,627	287,497	620	263,285
Fines, penalties and forfeits	1,161,555	28,008	370,545	466,045	23,739	401,166
Interest, dividends and rent on land						
Interest	3,575,114	430,688	2,855,280	3,484,812	282,786	2,584,982
Dividends	980,984	-	832,880	1,406,436	60,000	1,366,436
Rent on land	8,809,440	444,980	8,761,866	7,834,302	270,379	7,612,824
Of which:						
Mineral and petroleum royalties	8,780,164	444,111	8,742,055	7,617,251	269,357	7,578,046
Sales of capital assets	119,638	2,208	84,435	187,637	8,541	163,207
Financial transactions in assets and liabilities	13,845,401	509,510	11,393,533	19,590,664	838,129	17,217,408
Of which:						
NRF receipts	5) 11,685,236	471,804	10,375,400	16,600,255	843,092	15,663,599
Total national government revenue	1,285,386,082	135,376,151	1,137,791,529	1,196,399,091	131,237,983	1,061,538,773
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,285,386,082	135,376,151	1,137,791,529	1,196,399,091	131,237,983	1,061,538,773
Departmental revenue received but not yet paid to NRF		24,126	1,467,116	(1,502,912)	90,516	1,420,705
Departmental revenue collected		(594,665)	(6,803,908)	(11,668,354)	(461,043)	(7,651,415)
Departmental revenue received by the NRF		618,791	8,071,024	10,165,442	551,559	9,072,120
Other revenue received by the NRF	7)	13,872	1,407,687	1,434,098	1,003,162	1,138,165
ICASA		8,132	1,388,672	1,318,423	-	-
Financial Intelligence Centre Act		5,440	15,202	56,980	162	825
Trifecta Judgement (National Treasury)		300	300	50	-	50
Proceeds of organised Crime Act		-	2,069	3,000	3,000	3,000
DTI Various entities		-	-	11,680	1,000,000	1,040,646
Defence		-	-	-	-	93,644
Competition Commission		-	-	2,001	-	-
Reparation deposits		-	-	41,964	-	-
Asset Forfeiture Unit		-	1,244	-	-	-
Revenue collected on behalf of the Provincial Authorities		2	61	63	-	61
Revenue collected on behalf of the RAF		41,383,264	3,514,042	38,778,450	36,474,472	33,362,730
Revenue collected on behalf of the UIF		18,618,442	1,601,109	17,419,813	18,271,131	16,613,651
Total net revenue		140,529,302	1,196,064,655	1,251,075,941	136,876,112	1,114,074,086
Cash balance NRF		(318,804)	(310,516)	22,388	(27,589)	(68,025)
Provincial revenue collected by SARS and transferred by NRF		(3)	(61)	(62)	(5)	(62)
Direct transfer from NRF to the RAF		(3,534,563)	(38,376,146)	(36,048,140)	(3,332,707)	(33,033,654)
Direct transfer from NRF to the UIF		(1,615,752)	(17,476,183)	(18,332,321)	(1,530,175)	(16,802,367)
CARA added as part of cash revenue in Table 4		1,001	53,908	120,004	9,709	63,412
Revenue collected according to Table 4		135,061,181	1,140,755,657	1,196,837,811	131,995,345	1,064,233,400

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.