

Table 1 Revenue*

R thousand	2019/20		2018/19	
	Budget estimate	April	Preliminary outcome	April
Taxes on income and profits	820 341 612	47 553 753	738 740 599	41 574 107
Personal income tax	552 762 912	43 776 460	491 912 006	37 778 847
Provisional tax, assessment payments and penalties	53 713 812	1 045 401	49 432 083	855 079
Employees tax	535 375 714	44 296 732	477 503 063	38 459 214
ETI credit - Refunds granted against PAYE payment	(5 525 202)	(422 029)	(3 564 122)	(345 860)
ETI credit - Refunds	(151 255)	(283 731)	(947 994)	(8 453)
PIT Refunds	(30 536 157)	(859 913)	(30 511 025)	(1 181 133)
Tax on corporate income				
Corporate income tax	229 608 192	1 151 770	211 655 221	1 032 314
Secondary tax on companies	40 980	4 086	53 311	(565)
Withholding tax on dividends	31 851 535	2 235 724	29 844 725	2 463 985
Withholding tax on Interest	702 368	79 112	625 056	91 262
Other				
Interest on overdue income tax	5 261 140	306 533	4 649 931	208 255
Small business tax amnesty	485	67	350	9
Taxes on payroll and workforce	18 758 510	1 486 557	17 438 989	1 343 780
Skills development levy	18 758 510	1 486 557	17 438 989	1 343 780
Taxes on property	17 158 872	1 273 463	15 251 778	1 319 111
Estate, inheritance and gift taxes				
Donations tax	576 793	44 297	604 447	45 939
Estate duty	2 029 737	146 392	2 069 332	118 487
Taxes on financial and capital transactions				
Securities transfer tax	6 485 122	458 925	5 334 752	546 988
Transfer duties	8 068 219	623 850	7 243 247	607 697
Taxes on goods and services	504 648 985	32 377 447	460 544 575	33 609 795
Value-added tax	360 471 283	19 087 796	324 765 961	21 358 371
Domestic VAT	406 210 232	32 106 002	378 732 651	29 818 094
Import VAT	18 742 184	4 712 215	175 184 816	4 206 155
Refunds	(233 160 795)	(17 730 421)	(229 151 507)	(12 665 878)
Turnover tax for small businesses	19 149	865	12 938	59
Specific excise duties				
Beer	13 981 483	645 432	13 781 537	582 324
Sorghum beer and sorghum flour	4 507	411	4 130	314
Wine and other fermented beverages	3 839 851	344 650	4 452 995	290 891
Spirits	6 882 447	968 423	7 759 815	671 545
Cigarettes and cigarette tobacco	14 201 061	1 968 022	12 050 765	2 678 687
Pipe tobacco and cigars	594 908	54 106	412 910	72 850
Petroleum products	1 028 562	64 586	838 361	63 819
Revenue from neighbouring countries	1 821 113	343 904	1 489 177	36 745
Ad valorem excise duties	4 454 487	1 001 041	4 191 872	1 033 380
Health promotion levy	1 986 067	266 057	3 195 110	-
General fuel levy	81 157 583	6 640 862	75 372 243	5 781 181
Carbon Fuel Levy	1 800 000	-	-	-
CFL Domestic	1 646 606	-	-	-
CFL Imported	153 394	-	-	-
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1 159 215	101 134	1 082 863	95 720
Plastic bag levy	326 371	360	300 395	624
Electricity levy	8 562 485	681 890	8 403 962	714 972
Incandescent light bulb levy	41 359	2 146	40 719	13 639
CO ₂ tax - motor vehicle emissions	1 254 788	151 657	1 390 972	139 184
Tyre levy	790 583	73 669	730 204	75 480
International Oil Pollution Compensation Fund	6 030	-	5 481	-
Other				
Universal Service Fund	265 654	232	222 666	-
Taxes on international trade and transactions	61 300 363	2 063 346	55 722 885	1 679 203
Import duties				
Customs duties	53 663 581	1 848 369	48 418 518	1 514 360
Specific excise duties on imports	6 365 905	85 989	6 549 537	95 903
Imports on health promotion levy	245 242	3 049	53 052	1 742
Other				
Miscellaneous customs and excise receipts	932 366	121 451	623 781	61 891
Diamond export duties	93 269	4 489	77 997	5 307
Other taxes	(344)	-	48	-
Stamp duties and fees	(344)	-	48	-
State miscellaneous revenue	3)	52 448	(8 592)	(234)
Total tax revenue (gross)	1 422 207 998	84 807 014	1 287 690 222	79 525 762
Less: SACU payments	(50 280 313)	(12 570 078)	(48 288 636)	(12 072 159)
Total tax revenue (net of SACU payments)	1 371 927 685	72 236 936	1 239 401 586	67 453 603
Departmental revenue	31 536 691	1 587 407	32 829 993	1 772 060
Sales of goods and services other than capital assets				
Sales by market establishments	66 646	4 039	48 895	4 019
Non-tax receipts	5 500	85	3 774	30
Administrative fees	1 411 371	16 199	239 518	17 960
Other sales	882 933	63 985	940 461	60 387
Selling of scrap or waste and other used current goods	10 955	670	14 307	(465)
Transfers received	602 202	458	296 700	1 197
Fines penalties and forfeits	788 825	11 083	1 238 323	44 210
Interest, dividends and rent on land				
Interest	3 771 836	255 781	6 831 898	321 040
Dividends	1 119 577	-	962 880	-
Rent on land	9 020 231	(5 658)	9 046 752	24 805
Of which:				
Mineral and petroleum royalties	8 983 722	(7 335)	9 025 257	23 573
Sales of capital assets	129 597	5 438	103 195	2 435
Financial transactions in assets and liabilities	13 727 918	1 235 326	13 103 289	1 286 444
Of which:				
NRF Receipts	4 488 000	1 191 518	11 999 374	1 212 267
Total national government revenue	1 403 464 376	73 824 343	1 272 231 579	69 225 663
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1 403 464 376	73 824 343	1 272 231 579	69 225 663
Departmental revenue received but not yet paid to NRF				
Departmental revenue collected	47 866	407 373	461 311	
Departmental revenue received by the NRF	(403 224)	(11 805 362)	(538 220)	
Departmental revenue received by the NRF	451 090	12 212 735	987 531	
Other revenue received by the NRF	6)	41 504	2 284 201	-
ICASA	41 304	1 397 633	-	-
Financial Intelligence Centre Act	200	15 972	-	-
Revenue collected on behalf of the Provincial Authorities	-	61	-	1
Revenue collected on behalf of the RAF	40 601 465	3 727 892	42 426 877	2 955 933
Revenue collected on behalf of the UIF	15 818 703	1 510 994	19 165 324	1 398 398
Total net revenue		79 152 590	1 336 466 414	74 041 217
Cash balance NRF		(244 488)	(63 345)	(9 218)
Provincial revenue collected by SARS and transferred by NRF		-	(63)	(2)
Direct transfer from NRF to the RAF		(3 648 226)	(41 890 188)	(3 111 741)
Direct transfer from NRF to the UIF		(1 696 711)	(19 077 292)	(1 657 480)
CARA added as part of cash revenue in Table 4		(1 870)	31 106	(4 193)
Revenue collected according to Table 4		73 561 295	1 275 476 632	69 258 583

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

2) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.

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) 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.