

Table 1 Revenue*

R thousand	2019/20			
	Budget estimate	April	May	Year to date
Taxes on income and profits	820 341 612	47 553 752	47 282 399	94 836 151
Personal income tax	52 876 912	43 776 460	41 154 238	84 930 698
Provisional tax, assessment payments and penalties	53 131 912	1 045 401	1 139 199	2 184 600
Employees tax	535 375 714	44 296 732	40 997 230	85 293 962
ETI credit - refunds granted against PAYE payment	(5 525 202)	(422 029)	(83 297)	(505 326)
ETI credit - refunds	(151 255)	(283 731)	(22 972)	(336 753)
PIT refunds	(30 536 197)	(869 913)	(675 922)	(1 735 835)
Tax on corporate income				
Corporate income tax	229 608 192	1 151 770	1 250 324	2 402 102
Secondary tax on companies	40 990	4 096	1 391	5 477
Withholding tax on dividends	31 851 535	2 235 724	4 519 590	6 756 314
Withholding tax on interest	702 368	79 112	46 548	125 660
Other				
Interest on overdue income tax	5 261 140	306 533	310 296	616 829
Small business tax amnesty	485	67	4	71
Taxes on payroll and workforce	18 758 510	1 486 557	1 412 889	2 899 446
Skills development lev	18 758 510	1 486 557	1 412 889	2 899 446
Taxes on property	17 158 871	1 273 464	1 218 003	2 491 467
Estate, inheritance and gift taxes				
Donations tax	576 703	44 297	35 163	79 460
Estate duty	2 028 737	146 392	143 515	289 907
Taxes on financial and capital transactions				
Securities transfer tax	6 485 122	458 925	345 662	805 587
Transfer duties	8 068 219	623 850	692 663	1 316 513
Taxes on goods and services	504 648 986	32 377 446	36 952 395	69 329 841
Value-added tax	360 471 283	19 087 796	26 452 644	45 540 440
Domestic VAT	405 210 232	32 106 002	32 788 533	64 894 535
Import VAT	187 421 646	4 712 215	15 016 548	19 289 763
Refunds	(233 160 795)	(17 730 421)	(21 352 437)	(39 082 858)
Turnover tax for small businesses	19 149	865	158	1 023
Specific excise duties				
Beer	13 981 483	645 432	1 336 461	1 981 893
Sorghum beer and sorghum flour	4 507	411	583	994
Wine and other fermented beverages	3 839 851	344 650	311 227	655 877
Spirits	6 882 447	968 423	685 639	1 654 062
Cigarettes and cigarette tobacco	14 201 061	1 968 022	341 655	2 309 677
Pipe tobacco and cigars	594 908	54 109	31 661	85 770
Petroleum products	1 028 562	64 586	72 611	137 197
Revenue from neighbouring countries	1 821 113	343 904	-	343 904
Ad valorem excise duties	4 454 487	1 001 041	478	1 001 519
Health promotion lev	1 986 067	266 057	219 162	485 219
General fuel lev	81 157 583	6 640 862	6 614 292	13 255 154
Carbon Fuel Lev	1 800 000	-	-	-
CFL Domestic	1 646 636	-	-	-
CFL Imported	153 364	-	-	-
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	1 159 215	101 134	88 457	189 591
Plastic bag lev	325 371	369	1 533	1 868
Electricity lev	8 562 485	681 850	685 629	1 367 519
Incandescent light bulb lev	41 359	2 146	2 249	4 395
CO ₂ tax - motor vehicle emissions	1 254 788	131 657	62 473	194 130
Tyre lev	790 583	73 869	42 362	116 251
International Oil Pollution Compensation Fund	6 030	-	3 093	3 093
Other				
Universal Service Fund	265 654	232	8	240
Taxes on international trade and transactions	61 300 363	2 063 347	4 181 883	6 245 230
Import duties				
Customs duties	53 663 581	1 848 369	3 618 440	5 486 809
Specific excise duties on imports	6 365 905	85 989	475 109	561 098
Imports on health promotion lev	245 242	3 049	6 115	9 164
Other				
Miscellaneous customs and excise receipts	932 366	121 451	81 854	203 305
Diamond export duties	93 269	4 489	365	4 854
Other taxes	(344)	-	-	-
Stamp duties and fees	(344)	-	-	-
State miscellaneous revenue	3)	52 448	(55 991)	(3 543)
Total tax revenue (gross)	1 422 207 998	84 807 014	90 991 578	175 786 592
Less: SACU payments	4)	(50 280 373)	(12 570 078)	-
Total tax revenue (net of SACU payments)	1 371 927 625	72 236 636	78 421 500	162 228 514
Departmental revenue	31 536 691	4 587 406	5 929 312	7 516 718
Sales of goods and services other than capital assets				
Sales by market establishments	66 646	4 039	4 205	8 244
Non-tax receipts	5 500	85	250	385
Administrative fees	1 411 371	16 199	22 206	38 405
Other sales	882 933	63 985	105 068	169 053
Selling of scrap or waste and other used current goods	10 955	670	691	1 361
Transfers received	682 292	458	23 905	23 463
Fines penalties and forfeits	788 825	11 083	19 369	31 482
Interest, dividends and rent on land				
Interest	3 771 836	255 781	113 001	368 782
Dividends	1 119 577	-	-	-
Rent on land	9 020 231	(5 658)	41 115	35 457
Of which:				
Mineral and petroleum royalties	8 983 722	(7 335)	36 755	29 420
Sales of capital assets	129 597	5 438	6 365	12 083
Financial transactions in assets and liabilities	13 727 018	1 235 326	5 593 837	6 829 163
Of which:				
NRF receipts	5)	4 488 000	1 197 518	5 222 278
Total national government revenue	1 403 464 376	73 824 342	96 920 890	170 745 232
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1 403 464 376	73 824 342	96 920 890	170 745 232
Departmental revenue received but not yet paid to NRF				
Departmental revenue collected		47 867	69 652	117 519
Departmental revenue received by the NRF		(403 229)	(370 179)	(773 402)
Departmental revenue received by the NRF		451 030	439 531	890 561
Other revenue received by the NRF	6)	41 504	663 270	704 774
ICASA		41 304	660 295	701 599
Financial Intelligence Centre Act		200	210	410
Asset Forfeiture Unit		-	765	765
National Library		-	2 000	2 000
Revenue collected on behalf of the Provincial Authorities		-	1	1
Revenue collected on behalf of the RAF	40 601 465	3 727 892	3 461 515	7 189 407
Revenue collected on behalf of the UIF	15 818 703	1 510 394	1 695 692	3 126 676
Total net revenue		79 152 589	102 711 020	181 863 609
Cash balance NRF		(244 488)	7 619	(236 869)
Provincial revenue collected by SARS and transferred by NRF		-	-	-
Direct transfer from NRF to the RAF		(3 648 226)	(3 727 892)	(7 376 118)
Direct transfer from NRF to the UIF		(1 696 711)	(1 510 984)	(3 207 695)
CARA added as part of cash revenue in Table 4		(1 870)	3 506	1 636
Revenue collected according to Table 4		73 561 294	97 483 269	171 044 563

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.