

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income and profits	820 341 612	47 282 400	84 836 153	738 740 589	42 793 121	84 367 228
Personal income tax	552 376 912	41 154 238	84 830 698	491 912 006	37 456 534	75 235 381
Provisional tax, assessment payments and penalties	53 713 812	1 139 199	2 184 601	49 432 083	1 025 807	1 880 886
Employees tax	535 375 714	40 997 230	85 293 961	477 503 063	37 589 670	76 048 884
ETI credit - refunds granted against PAYE payment	(5 625 202)	(83 297)	(505 326)	(3 564 122)	(111 565)	(457 425)
ETI credit - refunds	(151 255)	(22 972)	(306 703)	(947 994)	(57 781)	(66 234)
PIT refunds	(30 536 157)	(875 922)	(1 735 836)	(30 511 025)	(989 597)	(2 170 730)
Tax on corporate income						
Corporate income tax	229 608 192	1 250 332	2 402 102	211 655 221	1 006 435	2 038 749
Secondary tax on companies	40 980	1 391	5 477	53 311	9 250	8 885
Withholding tax on dividends	31 851 535	4 519 590	6 755 314	29 844 725	4 048 998	6 512 983
Withholding tax on interest	702 368	46 548	125 661	625 056	35 064	126 326
Other						
Interest on overdue income tax	5 261 140	310 296	616 829	4 649 931	236 705	444 960
Small business tax amnesty	485	4	71	350	135	144
Taxes on payroll and workforce	18 758 510	1 412 889	2 899 447	17 438 989	1 223 166	2 566 946
Skills development levy	18 758 510	1 412 889	2 899 447	17 438 989	1 223 166	2 566 946
Taxes on property	17 158 872	1 218 003	2 491 466	15 251 778	1 281 281	2 600 392
Estate, inheritance and gift taxes						
Donations tax	576 793	35 163	79 460	604 447	35 110	81 049
Estate duty	2 028 737	143 515	289 907	2 069 332	193 279	311 766
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	346 662	805 587	5 334 752	355 530	902 518
Transfer duties	8 068 219	692 663	1 316 512	7 243 247	697 361	1 305 058
Taxes on goods and services	504 648 985	36 952 394	69 329 841	460 544 575	35 714 850	69 324 645
Value-added tax	360 471 283	26 452 644	45 540 440	324 765 961	26 355 819	47 714 190
Domestic VAT	406 210 232	32 788 533	64 894 536	378 732 651	30 958 221	60 776 315
Import VAT	187 421 846	15 016 548	19 728 762	175 184 816	12 819 015	17 025 170
Refunds	(233 160 795)	(21 352 437)	(39 082 857)	(229 151 507)	(17 421 417)	(30 087 295)
Turnover tax for small businesses	19 149	158	1 023	12 938	467	526
Specific excise duties						
Beer	13 981 483	1 336 461	1 981 893	13 781 537	1 096 472	1 678 796
Sorghum beer and sorghum flour	4 507	583	994	4 130	231	545
Wine and other fermented beverages	3 839 851	311 227	655 877	4 452 995	289 959	580 850
Spirits	6 882 447	685 639	1 654 063	7 759 815	615 714	1 287 259
Cigarettes and cigarette tobacco	14 201 061	341 655	2 309 677	12 090 765	219 298	2 897 985
Pipe tobacco and cigars	594 908	31 661	85 769	412 910	24 750	97 600
Petroleum products	1 028 562	72 611	137 197	838 361	74 810	138 629
Revenue from neighbouring countries	1 821 113	-	343 904	1 489 177	-	36 745
Ad valorem excise duties	4 454 487	478	1 001 519	4 191 872	8 012	1 041 392
Health promotion levy	1 986 067	219 162	485 218	3 195 110	193 887	193 887
General fuel levy	81 157 583	6 614 292	13 255 154	75 372 243	5 954 968	11 736 149
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	88 457	189 591	1 082 863	93 717	189 437
Plastic bag levy	326 371	1 533	1 893	300 395	720	1 344
Electricity levy	8 562 485	685 629	1 367 519	8 403 962	662 490	1 377 462
Incandescent light bulb levy	41 359	2 249	4 394	40 719	3 605	17 244
CO ₂ tax - motor vehicle emissions	1 254 788	62 473	194 130	1 390 472	67 545	206 639
Tire levy	790 583	42 382	116 252	730 204	51 544	127 024
International Oil Pollution Compensation Fund	6 030	3 093	3 093	5 481	-	-
Other						
Universal Service Fund	265 654	8	240	222 666	742	742
Taxes on international trade and transactions	61 300 363	4 181 883	6 245 229	55 722 885	3 990 859	5 670 062
Import duties						
Customs duties	53 663 581	3 616 440	5 466 809	48 418 518	3 595 616	5 109 976
Specific excise duties on imports	6 365 905	475 109	561 098	6 549 537	343 254	439 157
Imports on health promotion levy	245 242	6 115	9 163	53 052	3 912	5 654
Other						
Miscellaneous customs and excise receipts	932 366	81 854	203 305	623 781	47 764	109 655
Diamond export duties	93 269	365	4 853	77 997	313	5 620
Other taxes	(344)	-	0	48	-	-
Stamp duties and fees	(344)	-	0	48	-	-
State miscellaneous revenue	-	(55 991)	(3 543)	(8 652)	263	29
Total tax revenue (gross)	1 422 207 998	90 991 577	175 798 592	1 287 690 222	85 003 540	164 529 302
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	90 991 577	163 228 514	1 239 401 586	85 003 540	152 457 143
Departmental revenue	31 536 691	5 929 315	7 516 721	32 829 993	1 020 403	2 792 463
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 205	8 245	48 895	3 869	7 887
Non-tax receipts	5 500	250	335	3 774	343	372
Administrative fees	1 411 371	22 206	38 406	239 518	28 032	45 991
Other sales	882 933	105 068	169 053	940 461	60 446	120 833
Selling of scrap or waste and other used current goods	10 955	691	1 362	14 307	1 085	619
Transfers received	602 202	23 005	23 463	296 700	16	1 213
Fines penalties and forfeits	788 825	19 369	30 452	1 238 323	27 652	71 862
Interest, dividends and rent on land						
Interest	3 771 836	113 001	368 782	6 831 898	234 256	555 296
Dividends	1 119 577	-	-	982 860	-	-
Rent on land	9 020 231	41 115	35 458	9 046 752	13 189	37 994
Of which:						
Mineral and petroleum royalties	8 983 722	36 755	29 420	9 025 257	8 424	31 997
Sales of capital assets	129 597	6 565	12 003	103 195	7 630	10 065
Financial transactions in assets and liabilities	13 727 018	5 593 837	6 829 163	13 103 289	643 886	1 940 331
Of which:						
NRF receipts	4 488 000	5 522 378	6 713 896	11 999 374	509 420	1 721 687
Total national government revenue	1 403 464 376	96 920 892	170 745 235	1 272 231 579	86 023 942	155 249 605
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 403 464 376	96 920 892	170 745 235	1 272 231 579	86 023 942	155 249 605
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	69 650	117 516	407 373	407 373	697 937	1 159 247
Departmental revenue received by the NRF	(370 181)	(773 405)	(11 805 362)	(502 558)	(1 038 779)	(1 038 779)
Other revenue received by the NRF	663 270	704 774	2 284 201	2 284 201	-	-
ICASA	660 295	701 599	1 397 633	1 397 633	-	-
Financial Intelligence Centre Act	210	410	15 972	-	-	-
Asset Forfeiture Unit	765	765	1 244	-	-	-
National Library	2 000	2 000	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	-	-	1	1	-	1
Revenue collected on behalf of the RAF	40 601 465	3 461 515	7 189 407	42 426 677	3 380 115	6 336 048
Revenue collected on behalf of the UIF	15 818 703	1 595 692	3 106 676	19 116 524	1 520 528	2 918 837
Total net revenue	1 021 711 020	181 863 610	181 863 610	1 336 466 414	91 622 522	165 663 739
Cash balance NRF	-	7 619	(236 869)	(53 345)	(33 759)	(42 977)
Provincial revenue collected by SARS and transferred by NRF	-	-	-	(63)	(1)	(3)
Direct transfer from NRF to the RAF	(3 727 892)	(7 376 118)	(41 890 188)	(2 955 933)	(6 067 674)	(6 067 674)
Direct transfer from NRF to the UIF	(1 510 984)	(3 207 695)	(19 077 292)	(1 398 309)	(3 055 789)	(3 055 789)
CARA added as part of cash revenue in Table 4	3 506	1 636	3 106	56 396	52 203	52 203
Revenue collected according to Table 4	97 483 269	171 044 564	1 275 476 632	87 290 916	156 349 499	

1) Specific excise duties on petrol, disillate 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.

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