

Table 1 Revenue*

R thousand	2019/20				
	Budget estimate	April	May	June	Year to date
Taxes on income and profits	820 341 612	47 553 752	47 282 400	96 420 083	191 256 235
Personal income tax	552 876 912	43 776 450	41 154 239	40 754 502	125 685 201
Provisional tax, assessment payments and penalties	53 713 812	1 045 401	1 139 200	877 541	3 062 142
Employees tax	535 375 714	44 296 732	40 997 230	41 027 938	126 321 900
ETI credit - refunds granted against PAYE payment	(5 525 202)	(422 029)	(83 297)	(356 825)	(862 151)
ETI credit - refunds	(151 255)	(283 731)	(22 972)	(16 854)	(323 557)
PIT refunds	(30 536 157)	(859 913)	(875 922)	(777 298)	(2 513 133)
Tax on corporate income					
Corporate income tax	229 608 192	1 151 770	1 250 332	53 810 143	56 212 245
Secondary tax on companies	40 980	4 086	1 391	1 839	7 316
Withholding tax on dividends	31 851 535	2 235 724	4 519 590	1 612 105	8 367 419
Withholding tax on Interest	702 368	79 112	46 548	24 033	149 693
Other					
Interest on overdue income tax	5 261 140	306 533	310 296	217 457	834 286
Small business tax amnesty	485	67	4	4	75
Taxes on payroll and workforce	18 758 510	1 486 557	1 412 889	1 388 121	4 287 567
Skills development levy	18 758 510	1 486 557	1 412 889	1 388 121	4 287 567
Taxes on property	17 158 871	1 273 464	1 218 003	1 197 194	3 688 661
Estate, inheritance and gift taxes					
Donations tax	576 793	44 297	35 163	25 841	105 301
Estate duty	2 028 737	146 392	143 515	156 403	446 310
Taxes on financial and capital transactions					
Securities transfer tax	6 485 122	458 925	346 662	480 310	1 285 897
Transfer duties	8 068 219	623 850	692 663	534 640	1 851 153
Taxes on goods and services	504 648 986	32 377 446	36 992 395	38 243 349	107 551 196
Value-added tax	350 471 253	19 087 795	25 452 644	27 469 524	73 009 964
Domestic VAT	406 210 232	32 106 002	32 788 533	31 097 090	95 991 625
Import VAT	187 421 846	4 712 215	15 016 548	14 694 803	34 423 566
Refunds	(233 160 795)	(17 730 421)	(21 352 437)	(18 322 369)	(57 405 227)
Turnover tax for small businesses	19 149	865	158	77	1 100
Specific excise duties					
Beer	13 981 483	645 432	1 336 461	1 217 578	3 199 471
Sorghum beer and sorghum flour	4 507	411	583	379	1 373
Wine and other fermented beverages	3 839 851	244 550	311 227	305 585	1 051 462
Spirits	6 882 447	968 423	685 639	708 818	2 362 880
Cigarettes and cigarette tobacco	14 201 061	1 968 022	341 655	706 865	3 016 542
Pipe tobacco and cigars	594 908	54 109	31 661	34 413	120 183
Petroleum products	1 028 562	64 586	72 611	71 939	209 136
Revenue from neighbouring countries	1 821 113	343 904	-	293 740	637 644
Ad valorem excise duties	4 454 487	1 001 041	478	157	1 001 676
Health promotion levy	1 986 067	286 057	219 162	208 877	694 096
General fuel levy	81 157 583	6 640 862	6 614 292	6 102 950	19 358 104
Carbon fuel levy	1 800 000	-	-	-	3 255
CFL Domestic	1 646 606	-	-	-	-
CFL Imported	153 394	-	-	3 255	3 255
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	1 159 215	101 134	88 457	79 895	269 486
Plastic bag levy	326 371	360	1 533	79 889	81 782
Electricity levy	8 562 485	681 890	685 629	732 384	2 099 903
Incandescent light bulb levy	411 359	2 146	2 249	2 644	7 039
CO ₂ tax - motor vehicle emissions	1 254 786	131 657	62 473	71 469	265 599
Tyre levy	790 583	73 869	42 382	40 729	156 980
International Oil Pollution Compensation Fund	6 030	-	3 093	-	3 093
Other					
Universal Service Fund	265 654	232	8	182	422
Taxes on international trade and transactions	61 300 363	2 063 347	4 181 883	4 104 791	10 350 021
Import duties					
Customs duties	53 663 561	1 848 369	3 618 440	3 567 908	9 034 717
Specific excise duties on imports	6 365 905	86 989	475 108	463 420	1 024 516
Imports on health promotion levy	245 242	3 049	6 115	5 744	14 908
Other					
Miscellaneous customs and excise receipts	932 366	121 451	81 854	67 718	271 023
Diamond export duties	93 269	4 489	365	1	4 855
Other taxes	(344)	-	-	-	-
Stamp duties and fees	(344)	-	-	-	-
State miscellaneous revenue	3)	52 448	(55 991)	8 635	3 092
Total tax revenue (gross)	1 422 207 998	84 807 044	90 991 579	141 340 173	317 138 766
Less: SACU payments	4)	(68 280 313)	(12 570 078)	-	(12 570 078)
Total tax revenue (net of SACU payments)	1 371 927 685	72 236 936	90 991 579	141 340 173	304 568 688
Departmental revenue	31 536 691	1 587 406	5 929 312	5 901 306	13 418 023
Sales of goods and services other than capital assets					
Sales by market establishments	66 646	4 039	4 205	4 098	12 342
Non-tax receipts	5 500	85	250	334	668
Administrative fees	1 411 371	16 199	22 206	17 538	55 943
Other sales	862 933	63 985	105 068	70 767	239 620
Selling of scrap or waste and other used current goods	10 955	670	681	285	1 648
Transfers received	602 202	458	23 005	54 418	77 881
Fines penalties and forfeits	788 825	11 083	19 369	23 717	54 169
Interest, dividends and rent on land					
Interest	3 771 836	255 781	113 001	161 238	530 020
Dividends	1 119 577	-	-	516 409	516 409
Rent on land	9 020 231	(5 658)	41 115	4 767 655	4 803 112
Of which:					
Mineral and petroleum royalties	8 983 722	(7 335)	36 755	4 765 512	4 794 932
Sales of capital assets	129 597	5 438	6 565	6 567	12 660
Financial transactions in assets and liabilities	13 727 018	1 235 326	5 593 837	284 187	7 113 350
Of which:					
NRF receipts	5)	4 488 000	1 191 518	5 522 378	193 328
Total national government revenue	1 403 464 376	73 824 342	96 920 891	147 241 479	317 986 711
Reconciliation to total net revenue and revenue collected on Table 4					
Total national government revenue	1 403 464 376	73 824 342	96 920 891	147 241 479	317 986 711
Departmental revenue received but not yet paid to NRF	47 867	69 652	(177 560)	(69 041)	(69 041)
Departmental revenue collected	(403 223)	(370 179)	(942 466)	(1 715 868)	(1 715 868)
Departmental revenue received by the NRF	451 090	439 831	764 906	1 655 827	1 655 827
Other revenue received by the NRF	41 504	663 270	22 943	727 717	727 717
ICASA	41 304	660 295	19 227	720 826	720 826
Financial Intelligence Centre Act	200	210	550	960	960
Trieste Judgement (National Treasury)	-	-	-	-	-
Proceeds of organised Crime Act	-	-	3 166	3 166	3 166
DTI Various entities	-	-	-	-	-
Competition Commission	-	-	-	-	-
Asset Forfeiture Unit	-	-	765	-	765
Grindrod penalty	-	-	-	-	-
Safican Insurance Company penalty	-	-	-	-	-
National Library	-	2 000	-	2 000	2 000
Revenue collected on behalf of the Provincial Authorities	-	-	1	0	1
Revenue collected on behalf of the RAF	40 601 465	3 727 892	3 461 515	3 530 607	10 720 014
Revenue collected on behalf of the UIF	15 818 703	1 510 994	1 956 662	1 622 067	4 728 753
Total net revenue	79 152 589	102 711 020	152 239 556	334 103 165	334 103 165
Cash balance NRF	(244 488)	7 619	(10 474)	(247 343)	(247 343)
Provincial revenue collected by SARS and transferred by NRF	-	-	-	(1)	(1)
Direct transfer from NRF to the RAF	(3 648 226)	(3 727 892)	(3 461 515)	(10 837 633)	(10 837 633)
Direct transfer from NRF to the UIF	(1 696 711)	(1 510 984)	(1 956 662)	(4 803 387)	(4 803 387)
CARA added as part of cash revenue in Table 4	(1 870)	3 506	4 746	6 382	6 382
Revenue collected according to Table 4		73 561 294	97 483 269	147 176 620	318 221 183

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.