

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income and profits	820 341 612	96 420 082	191 256 236	738 740 599	93 122 186	177 489 414
Personal income tax	552 876 912	40 754 502	125 685 201	491 912 006	36 934 451	112 169 832
Provisional tax, assessment payments and penalties	53 713 812	877 541	3 062 143	49 432 083	997 658	2 878 544
Employees tax	535 375 714	41 027 938	126 321 899	477 503 063	36 856 870	112 905 754
ETI credit - refunds granted against PAYE payment	(5 525 202)	(356 825)	(862 151)	(3 564 122)	(282 474)	(739 899)
ETI credit - refunds	(151 255)	(16 854)	(323 557)	(947 994)	(17 123)	(83 357)
PIT refunds	(30 536 157)	(777 298)	(2 513 133)	(30 511 025)	(620 480)	(2 791 209)
Tax on corporate income						
Corporate income tax	229 608 192	53 810 143	56 212 245	211 655 221	53 902 667	55 941 416
Secondary tax on companies	40 980	1 839	7 316	53 311	2 017	10 702
Withholding tax on dividends	31 851 535	1 612 105	8 367 419	29 844 725	1 566 161	8 079 144
Withholding tax on Interest	702 368	24 033	149 694	625 056	20 204	146 529
Other						
Interest on overdue income tax	5 261 140	217 457	834 286	4 649 931	696 773	1 141 733
Small business tax amnesty	485	4	75	350	(86)	58
Taxes on payroll and workforce	18 758 510	1 388 121	4 287 567	17 438 989	1 484 047	4 050 993
Skills development levy	18 758 510	1 388 121	4 287 567	17 438 989	1 484 047	4 050 993
Taxes on property	17 158 872	1 197 194	3 688 660	15 251 778	1 365 189	3 965 581
Estate, inheritance and gift taxes						
Donations tax	576 793	25 841	105 301	604 447	47 827	128 876
Estate duty	2 028 737	156 403	446 310	2 069 332	175 923	487 689
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	480 310	1 285 897	5 334 752	504 696	1 407 214
Transfer duties	6 068 219	534 640	1 851 152	7 243 247	636 743	1 941 801
Taxes on goods and services	504 646 985	38 221 349	107 551 190	460 544 575	37 674 542	106 899 187
Value-added tax	360 471 283	27 460 523	73 009 964	324 765 961	27 520 423	75 534 613
Domestic VAT	406 210 232	31 097 090	95 991 625	378 732 651	29 239 554	90 015 869
Import VAT	187 421 846	14 694 803	34 423 565	175 184 816	13 727 090	30 752 260
Refunds	(233 160 795)	(18 322 369)	(57 405 227)	(229 151 507)	(15 046 221)	(45 133 516)
Turnover tax for small businesses	19 149	77	1 099	12 938	246	772
Specific excise duties						
Beer	13 981 483	1 217 578	3 199 471	13 781 537	1 041 957	2 720 753
Sorghum beer and sorghum flour	4 507	379	1 373	4 130	299	843
Wine and other fermented beverages	3 830 851	305 585	1 051 463	4 452 995	327 544	908 395
Spirits	6 882 447	708 818	2 362 881	7 759 815	583 540	1 870 800
Cigarettes and cigarette tobacco	14 201 061	706 865	3 016 542	12 090 765	299 642	3 197 627
Pipe tobacco and cigars	594 908	34 413	120 182	412 910	18 312	115 912
Petroleum products	1 028 562	71 939	209 136	838 361	67 504	206 133
Revenue from neighbouring countries	1 821 113	293 740	637 644	1 489 177	-	36 745
Ad valorem excise duties	4 454 487	157	1 001 676	4 191 872	(1)	1 041 391
Health promotion levy	1 988 067	208 877	694 095	3 195 110	352 331	546 218
General fuel levy	81 157 583	6 102 950	19 358 104	75 372 243	6 066 068	17 802 217
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	79 895	269 486	1 082 863	77 231	266 668
Plastic bag levy	326 371	79 889	81 782	300 395	69 816	71 160
Electricity levy	8 562 485	732 384	2 099 903	8 403 962	735 605	2 113 068
Incandescent light bulb levy	41 359	2 644	7 038	40 719	2 786	20 030
CO ₂ tax - motor vehicle emissions	1 254 788	71 469	265 599	1 390 472	63 676	270 515
Tyre levy	790 583	40 729	156 980	730 204	47 513	174 537
International Oil Pollution Compensation Fund	6 030	-	3 083	5 481	-	-
Other						
Universal Service Fund	265 654	182	422	222 666	50	792
Taxes on international trade and transactions	61 300 363	4 104 791	10 350 020	55 722 885	4 086 855	9 756 917
Import duties						
Customs duties	53 663 581	3 567 908	9 034 718	48 418 518	3 526 302	8 636 277
Specific excise duties on imports	6 365 905	463 420	1 024 518	6 549 537	473 237	912 394
Imports on health promotion levy	245 242	5 744	14 907	53 052	5 467	11 121
Other						
Miscellaneous customs and excise receipts	932 366	67 718	271 023	623 781	81 825	191 480
Diamond export duties	93 269	1	4 854	77 997	24	5 644
Other taxes	(344)	-	0	48	-	-
Stamp duties and fees	(344)	-	-	48	-	-
State miscellaneous revenue	-	8 635	5 092	(8 652)	(7 987)	(7 958)
Total tax revenue (gross)	1 422 207 998	141 340 173	317 138 166	1 287 696 222	137 724 832	302 254 133
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	141 340 173	304 568 088	1 239 407 586	137 724 832	290 181 974
Departmental revenue	31 536 691	5 901 305	13 418 027	32 829 993	4 882 217	7 674 679
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 098	12 343	48 856	4 052	11 940
Non-tax receipts	5 500	334	668	3 774	12	384
Administrative fees	1 411 371	17 538	55 944	239 514	19 418	65 410
Other sales	882 933	70 767	239 820	940 461	69 276	190 109
Selling of scrap or waste and other used current goods	10 955	1 025	1 650	14 307	540	1 159
Transfers received	602 202	54 418	77 881	296 700	769	1 981
Fines penalties and forfeits	788 825	23 717	54 169	1 238 323	23 285	95 146
Interest, dividends and rent on land						
Interest	3 771 836	161 238	530 020	6 831 898	185 612	740 908
Dividends	1 119 577	516 409	516 409	962 880	490 677	490 677
Rent on land	9 020 231	4 767 655	4 803 113	9 046 752	3 348 890	3 386 883
Of which:						
Mineral and petroleum royalties	8 983 722	4 765 512	4 794 932	9 025 257	3 344 429	3 376 426
Sales of capital assets	129 597	657	12 660	103 195	1 498	11 563
Financial transactions in assets and liabilities	13 727 018	284 187	7 113 350	13 103 289	738 187	2 678 518
Of which:						
NRF receipts	4 468 000	193 328	6 907 224	11 999 374	696 529	2 418 216
Total national government revenue	1 403 464 376	147 241 478	317 986 714	1 272 231 579	142 607 048	297 856 654
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 403 464 376	147 241 478	317 986 714	1 272 231 579	142 607 048	297 856 654
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(942 465)	(1 715 870)	(11 805 362)	(841 259)	(1 880 037)	(1 880 037)
Departmental revenue received by the NRF	764 906	1 655 827	12 212 735	(159 963)	2 038 063	2 038 063
Other revenue received by the NRF	22 943	727 717	2 284 201	611 057	611 057	611 057
ICASA	19 227	720 826	1 397 633	610 653	610 653	610 653
Financial Intelligence Centre Act	-	550	960	15 972	404	404
Triecta Judgement (National Treasury)	-	-	-	300	-	-
Proceeds of organised Crime Act	3 166	3 166	-	2 069	-	-
DTI various entities	-	-	-	15 167	-	-
Competition Commission	-	-	-	836 835	-	-
Asset Forfeiture Unit	-	765	1 244	-	-	-
Grindrod penalty	-	-	-	9 981	-	-
Safican Insurance Company penalty	-	-	-	5 000	-	-
National Library	-	2 000	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	-	0	1	61	1	2
Revenue collected on behalf of the RAF	40 601 465	3 530 607	10 720 014	42 426 677	3 491 135	9 827 183
Revenue collected on behalf of the UIF	15 818 703	1 622 087	4 735 553	19 116 524	1 624 663	4 543 400
Total net revenue	152 239 556	334 103 166	1 336 466 414	147 332 582	312 996 321	17 211
Cash balance NRF	(10 474)	(247 343)	(53 345)	60 188	17 211	17 211
Provincial revenue collected by SARS and transferred by NRF	(1)	(1)	(63)	-	(3)	(3)
Direct transfer from NRF to the RAF	(3 461 515)	(10 837 633)	(41 890 188)	(3 380 115)	(9 447 789)	(9 447 789)
Direct transfer from NRF to the UIF	(1 995 692)	(4 803 387)	(19 077 292)	(1 520 528)	(4 576 317)	(4 576 317)
CARA added as part of cash revenue in Table 4	4 746	6 382	31 106	(34 897)	17 306	17 306
Revenue collected according to Table 4	147 176 620	318 221 184	1 275 476 632	142 457 230	299 006 729	

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.