

Table 1 Revenue*

R thousand	2019/20					
	Budget estimate	April	May	June	July	Year to date
Taxes on income and profits	820 341 612	47 563 752	47 282 400	96 420 083	38 395 661	229 651 796
Personal income tax	562 876 912	43 776 460	41 154 239	40 754 502	35 484 724	161 169 925
Provisional tax, assessment payments and penalties	53 713 812	1 045 401	1 139 200	877 541	781 828	3 843 970
Employees tax	535 375 714	44 296 732	40 997 230	41 027 938	41 101 467	167 423 367
ETI credit - refunds granted against PAYE payment	(5 525 202)	(422 029)	(83 297)	(356 825)	(429 039)	(1 291 190)
ETI credit - refunds	(151 255)	(283 731)	(22 972)	(16 854)	(30 074)	(353 631)
PIT refunds	(30 536 157)	(859 913)	(875 922)	(777 298)	(5 939 458)	(8 452 591)
Tax on corporate income						
Corporate income tax	229 608 192	1 151 770	1 250 332	53 810 143	795 903	57 008 148
Secondary tax on companies	40 980	4 086	1 391	1 839	2 009	9 325
Withholding tax on dividends	31 851 535	2 235 724	4 519 590	1 612 105	1 859 617	10 227 036
Withholding tax on interest	702 368	79 112	46 548	24 033	46 037	195 730
Other						
Interest on overdue income tax	5 261 140	306 533	310 296	217 457	207 252	1 041 538
Small business tax amnesty	485	67	4	4	19	94
Taxes on payroll and workforce	18 758 510	1 486 557	1 412 889	1 388 121	1 443 837	5 731 404
Skills development levy	18 758 510	1 486 557	1 412 889	1 388 121	1 443 837	5 731 404
Taxes on property	17 158 871	1 273 464	1 218 003	1 197 194	1 255 267	4 943 928
Estate, inheritance and gift taxes						
Donations tax	576 793	44 297	35 163	25 841	41 455	146 756
Estate duty	2 028 737	146 392	143 515	156 403	197 905	644 215
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	458 925	346 662	480 310	353 650	1 639 547
Transfer duties	8 068 219	623 850	692 663	534 640	662 257	2 513 410
Taxes on goods and services	504 648 986	32 377 446	36 952 395	38 221 349	39 714 316	147 265 506
Value-added tax	360 471 283	19 087 796	26 452 644	27 469 524	27 931 003	100 940 967
Domestic VAT	406 210 232	32 106 002	32 788 533	31 097 090	33 218 205	129 209 830
Import VAT	187 421 846	4 712 215	15 016 548	14 694 803	15 210 416	49 633 982
Refunds	(233 160 795)	(17 730 421)	(21 352 437)	(18 322 369)	(20 497 618)	(77 902 845)
Turnover tax for small businesses	19 149	865	158	77	115	1 215
Specific excise duties	42 263 932	4 389 537	2 779 837	3 429 317	3 160 961	13 759 652
Beer	13 981 483	645 432	1 336 461	1 217 578	1 144 692	4 344 163
Sorghum beer and sorghum flour	4 507	411	583	379	353	1 726
Wine and other fermented beverages	3 839 851	344 650	311 227	395 585	328 235	1 379 697
Spirits	6 882 447	968 423	685 639	708 818	864 563	3 227 443
Cigarettes and cigarette tobacco	14 201 061	1 968 022	341 655	706 865	630 874	3 647 416
Pipe tobacco and cigars	594 908	54 109	31 661	34 413	38 793	158 976
Petroleum products	1 028 562	64 586	72 611	71 939	69 202	278 338
Revenue from neighbouring countries	2)	1 821 113	343 904	293 740	84 249	721 893
Ad valorem excise duties	4 454 487	1 001 041	478	157	1 056 080	2 057 756
Health promotion levy	1 985 067	286 057	216 162	208 877	169 244	862 340
General fuel levy	82 957 583	6 640 862	6 614 292	6 106 205	6 269 229	25 630 588
Of which:						
Carbon fuel levy	1 800 000	-	-	3 255	15 660	18 915
CFL Domestic	1 646 606	-	-	-	-	-
CFL Imported	153 394	-	-	3 255	15 660	18 915
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	89 969	359 455
Plastic bag levy	326 371	360	1 533	79 889	6 341	88 123
Electricity levy	8 562 485	681 690	685 629	732 384	724 050	2 823 953
Incandescent light bulb levy	41 359	2 146	2 249	2 644	2 477	9 516
CO ₂ tax - motor vehicle emissions	1 254 788	131 657	62 473	71 469	196 099	461 698
Tyre levy	790 583	73 869	42 382	40 729	107 950	264 930
International Oil Pollution Compensation Fund	6 030	-	3 093	-	-	3 093
Other						
Universal Service Fund	265 654	232	8	182	1 798	2 220
Taxes on international trade and transactions	61 300 363	2 063 347	4 181 883	4 104 791	5 008 014	15 358 035
Import duties						
Customs duties	53 663 581	1 848 369	3 618 440	3 567 908	4 364 813	13 399 530
Specific excise duties on imports	6 365 905	85 989	475 109	463 420	590 127	1 614 645
Imports on health promotion levy	245 242	3 049	6 115	5 744	6 527	21 435
Other						
Miscellaneous customs and excise receipts	932 366	121 451	81 854	67 718	42 594	313 617
Diamond export duties	93 269	4 489	365	1	3 953	8 808
Other taxes	(344)	-	-	-	-	-
Stamp duties and fees	(344)	-	-	-	-	-
State miscellaneous revenue	3)	52 448	(55 991)	8 635	(290 664)	(285 572)
Total tax revenue (gross)	1 422 207 998	84 807 014	90 991 579	141 340 173	85 526 331	402 665 097
Less: SACU payments	4)	(50 280 313)	(12 370 078)	-	(12 570 078)	(25 140 156)
Total tax revenue (net of SACU payments)	1 371 927 685	72 236 936	90 991 579	141 340 173	72 956 253	377 524 941
Departmental revenue	31 536 691	1 587 406	5 929 312	5 901 306	793 557	14 211 580
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 039	4 205	4 098	4 156	16 498
Non-tax receipts	5 500	85	250	334	734	1 402
Administrative fees	1 411 371	16 199	22 206	17 538	24 756	80 699
Other sales	882 933	63 985	105 068	70 767	81 030	320 850
Selling of scrap or waste and other used current goods	10 955	670	691	288	1 034	2 683
Transfers received	602 202	458	23 005	54 418	5 270	83 151
Fines penalties and forfeits	788 825	11 083	19 369	23 717	86 934	141 103
Interest, dividends and rent on land						
Interest	3 771 836	255 781	113 001	161 238	271 417	801 437
Dividends	1 119 577	-	-	516 409	-	516 409
Rent on land	9 020 231	(5 658)	41 115	4 767 655	9 507	4 812 619
Of which:						
Mineral and petroleum royalties	8 983 722	(7 335)	36 755	4 765 512	6 054	4 800 986
Sales of capital assets	129 597	5 438	6 565	657	12 160	24 820
Financial transactions in assets and liabilities	13 727 018	1 235 326	5 593 837	284 187	296 559	7 409 909
Of which:						
NRF receipts	5)	4 488 000	1 191 518	5 522 378	193 328	236 628
Total national government revenue	1 403 464 376	73 824 342	96 920 891	147 241 479	73 749 810	391 736 521
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	73 749 810	391 736 521
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected		47 867	69 652	(177 560)	611 962	551 921
Departmental revenue received by the NRF		(403 223)	(370 179)	(942 466)	(550 675)	(2 266 543)
Other revenue received by the NRF		451 090	439 831	764 906	1 162 637	2 818 464
ICASA		41 504	663 270	22 943	12 072	739 789
Financial Intelligence Centre Act		41 304	660 295	19 227	11 482	732 308
Proceeds of organised Crime Act		200	210	550	590	1 550
Asset Forfeiture Unit		-	765	3 166	-	3 166
National Library		-	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	3 410 771	14 130 785
Revenue collected on behalf of the UIF		15 818 703	1 510 984	1 595 692	1 624 246	6 353 009
Total net revenue		79 152 589	102 711 020	152 239 556	79 408 861	413 512 026
Cash balance NRF		(244 488)	7 619	(10 474)	234 915	(12 428)
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)	(3 530 607)	(14 368 240)
Direct transfer from NRF to the UIF		(1 696 711)	(1 510 984)	(1 595 692)	(1 622 087)	(6 425 474)
CARA added as part of cash revenue in Table 4		(1 870)	3 536	4 746	104 384	110 765
Revenue collected according to Table 4		73 581 294	97 483 269	147 176 620	74 595 486	392 816 649

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.

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