

Table 1 Revenue*

R thousand	Budget estimate	2019/20					Year to date
		April	May	June	July	August	
Taxes on income and profits	820 341 612	47 553 752	47 282 400	96 420 083	38 395 561	70 448 929	300 100 725
Personal income tax	552 876 912	43 776 460	41 154 239	40 754 502	35 484 724	46 609 600	207 779 525
Provisional tax, assessment payments and penalties	53 713 812	1 045 401	1 139 200	877 541	781 828	10 748 088	14 592 058
Employees tax	535 375 714	44 296 732	40 997 230	41 027 938	41 101 467	41 635 415	209 058 782
ETI credit - refunds granted against PAYE payment	(5 525 202)	(422 029)	(83 297)	(356 825)	(429 039)	(339 904)	(1 631 094)
ETI credit - refunds	(151 255)	(283 731)	(22 972)	(16 854)	(30 074)	(25 480)	(379 111)
PIT refunds	(30 536 157)	(659 913)	(875 922)	(777 298)	(5 939 458)	(5 408 519)	(13 861 110)
Tax on corporate income							
Corporate income tax	229 608 192	1 151 770	1 250 332	53 810 143	795 903	21 443 016	78 451 164
Secondary tax on companies	40 980	4 086	1 391	1 839	2 009	(507)	8 818
Withholding tax on dividends	31 851 535	2 235 724	4 519 590	1 612 105	1 859 617	2 149 460	12 376 496
Withholding tax on interest	702 368	79 112	46 548	24 033	46 037	46 017	241 747
Other							
Interest on overdue income tax	5 261 140	306 533	310 296	217 457	207 252	201 344	1 242 882
Small business tax amnesty	485	67	4	19	19	(1)	93
Taxes on payroll and workforce	18 758 510	1 486 557	1 412 889	1 388 121	1 443 837	1 524 560	7 255 964
Skills development levy	18 758 510	1 486 557	1 412 889	1 388 121	1 443 837	1 524 560	7 255 964
Taxes on property	17 158 871	1 273 464	1 218 003	1 197 194	1 255 267	1 311 751	6 255 679
Estate, inheritance and gift taxes							
Donations tax	576 793	44 297	35 163	25 841	41 455	26 384	173 140
Estate duty	2 028 737	146 392	143 515	156 403	197 905	169 149	813 364
Taxes on financial and capital transactions							
Securities transfer tax	6 485 122	458 925	346 662	480 310	353 650	504 941	2 144 488
Transfer duties	8 068 219	623 850	692 663	534 640	662 257	611 277	3 124 687
Taxes on goods and services	504 648 986	32 377 446	36 952 395	38 221 349	39 714 316	38 378 683	185 644 189
Value-added tax	360 471 283	19 087 796	26 452 644	27 469 524	27 931 003	28 309 249	129 250 216
Domestic VAT	406 210 232	32 106 002	32 788 533	31 097 090	33 218 205	32 067 614	161 277 444
Import VAT	187 421 846	4 712 215	15 016 548	16 694 803	15 210 416	16 752 271	66 388 253
Refunds	(233 160 795)	(17 730 421)	(21 352 437)	(18 322 369)	(20 497 818)	(20 510 636)	(98 413 481)
Turnover tax for small businesses	19 149	865	158	77	115	12 442	13 657
Specific excise duties	42 353 932	4 389 537	2 779 837	3 429 317	3 160 961	2 848 098	16 607 750
Beer	13 981 483	645 432	1 336 461	1 217 578	1 144 692	1 239 158	5 583 321
Sorghum beer and sorghum flour	4 507	411	583	379	353	367	2 093
Wine and other fermented beverages	3 839 851	344 650	311 227	395 595	328 235	19 739	1 399 436
Spirits	6 882 447	985 423	885 638	708 918	864 363	443 238	3 670 881
Cigarettes and cigarette tobacco	14 201 061	1 968 022	341 655	706 865	630 874	891 549	4 538 965
Pipe tobacco and cigars	594 908	54 109	31 661	34 413	38 793	37 302	196 278
Petroleum products	1 028 562	64 586	72 611	71 939	69 202	67 757	346 095
Revenue from neighbouring countries	1 821 113	343 904	-	293 740	84 249	148 988	870 881
Ad valorem excise duties	4 454 487	1 001 041	478	157	1 056 080	19 830	2 077 586
Health promotion levy	1 986 067	266 057	219 162	208 877	168 244	186 100	1 048 440
General fuel levy	82 957 583	6 640 862	6 614 292	6 106 205	6 289 229	6 035 787	31 666 355
Of which:							
Carbon fuel levy	1 800 000	-	-	3 255	15 660	65 125	84 040
CFL Domestic	1 646 606	-	-	-	-	51 885	51 885
CFL Imported	153 394	-	-	3 255	15 660	13 240	32 155
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	78 625	438 080
Plastic bag levy	328 371	360	1 533	79 869	6 341	808	88 531
Electricity levy	8 562 485	681 890	685 629	732 384	724 050	739 522	3 563 475
Incandescent light bulb levy	41 359	2 146	2 249	2 644	2 477	3 065	12 581
CO ₂ tax - motor vehicle emissions	1 254 788	131 657	62 473	71 469	196 099	87 746	549 444
Tyre levy	790 583	73 869	42 382	40 729	107 950	45 736	310 666
International Oil Pollution Compensation Fund	6 030	-	3 093	-	-	-	3 093
Other							
Universal Service Fund	265 654	232	8	182	1 798	11 695	13 915
Taxes on international trade and transactions	61 300 363	2 063 347	4 181 883	4 104 791	5 008 014	4 782 368	20 140 403
Import duties							
Customs duties	53 663 581	1 848 369	3 618 440	3 567 908	4 364 813	4 176 624	17 576 154
Specific excise duties on imports	6 365 905	85 989	475 109	463 420	590 127	557 907	2 172 552
Health promotion levy on imports	245 242	3 049	6 115	5 744	6 527	3 407	24 842
Other							
Miscellaneous customs and excise receipts	932 366	121 451	81 654	67 718	42 594	44 220	357 837
Diamond export duties	83 269	4 489	365	1	3 953	210	9 018
Other taxes	(344)	-	-	-	-	-	-
Stamp duties and fees	(344)	-	-	-	-	-	-
State miscellaneous revenue	(344)	52 448	(55 991)	8 635	(290 664)	(2 525)	(288 097)
Total tax revenue (gross)	1 422 207 998	84 807 014	90 991 579	141 340 173	85 526 331	116 443 766	519 108 863
Less: SACU payments	(50 280 313)	(12 570 078)	(9 991 579)	(12 570 078)	(12 570 078)	-	(25 140 156)
Total tax revenue (net of SACU payments)	1 371 927 685	72 236 936	80 999 999	141 340 173	72 956 253	116 443 766	493 968 707
Departmental revenue	31 536 691	1 587 406	5 929 312	5 901 306	793 557	1 488 702	15 700 282
Sales of goods and services other than capital assets							
Sales by market establishments	66 646	4 039	4 205	4 098	4 156	4 134	20 632
Non-tax receipts	5 500	85	250	334	734	299	1 701
Administrative fees	1 411 371	16 199	22 206	17 538	24 756	20 569	101 268
Other sales	882 933	63 985	105 068	70 767	81 030	79 107	399 957
Selling of scrap or waste and other used current goods	10 955	670	691	286	1 034	599	3 202
Transfers received	602 202	458	23 005	54 418	5 270	155	83 306
Fines penalties and forfeits	788 825	11 083	19 369	23 717	86 934	21 805	162 908
Interest, dividends and rent on land							
Interest	3 771 836	255 781	113 001	161 238	271 417	371 300	1 172 737
Dividends	1 119 577	-	-	516 409	-	-	516 409
Rent on land	9 020 231	(5 658)	41 115	4 767 655	9 507	380 608	5 193 227
Of which:							
Mineral and petroleum royalties	8 883 722	(7 335)	36 755	4 765 512	6 054	379 624	5 180 610
Sales of capital assets	129 597	5 438	6 565	657	12 160	7 939	32 759
Financial transactions in assets and liabilities	13 727 018	1 235 326	5 593 837	284 187	296 559	602 187	8 012 096
Of which:							
NRF receipts	4 488 000	1 191 518	5 522 378	793 328	236 828	536 881	7 680 933
Total national government revenue	1 403 464 376	73 824 342	80 920 891	147 241 479	73 749 810	117 932 468	509 668 989
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue	1 403 464 376	73 824 342	80 920 891	147 241 479	73 749 810	117 932 468	509 668 989
Departmental revenue received but not yet paid to NRF	47 867	69 652	69 652	(177 560)	611 962	226 538	778 459
Departmental revenue collected	(403 223)	(370 179)	(942 466)	(550 675)	(572 197)	(2 838 740)	(2 838 740)
Departmental revenue received by the NRF	451 090	439 831	764 906	1 162 637	798 735	3 617 199	3 617 199
Other revenue received by the NRF	41 504	663 270	22 943	12 072	198 344	938 133	938 133
ICASA	41 304	660 295	19 227	11 482	198 450	930 758	930 758
Financial Intelligence Centre Act	-	-	-	-	-	-	-
Tribunals Judgement (National Treasury)	200	210	550	590	10	1 560	1 560
Proceeds of organised Crime Act	-	-	3 166	-	-	-	3 166
DTI Various entities	-	-	-	-	-	-	-
Local Government Surrender	-	-	-	-	-	-	-
Competition Commission	-	-	-	-	-	-	-
Asset Forfeiture Unit	-	765	-	-	-	-	765
Grindrod penalty	-	-	-	-	-	-	-
Saficam Insurance Company penalty	-	-	-	-	-	-	-
National Library	-	2 000	-	-	-	-	2 000
Refund Police	-	-	-	-	-	(57)	(57)
Refund Correctional Services	-	-	-	-	-	(59)	(59)
Revenue collected on behalf of the Provincial Authorities	-	-	1	0	-	0	1
Revenue collected on behalf of the RAF	40 601 465	3 727 892	3 461 515	3 530 607	3 410 771	3 201 070	17 331 855
Revenue collected on behalf of the UIF	15 818 703	1 510 984	1 595 662	1 622 267	1 624 246	1 658 067	8 011 076
Total net revenue	79 152 589	102 711 020	152 239 556	79 408 861	123 216 487	536 728 513	536 728 513
Cash balance NRF	(244 488)	7 619	(10 474)	234 915	98 725	98 725	86 297
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)	(3 410 771)	(3 201 070)	(17 779 011)
Direct transfer from NRF to the UIF	(1 696 711)	(1 510 984)	(1 595 662)	(1 622 267)	(1 624 246)	(1 624 246)	(8 049 720)
CARA added as part of cash revenue in Table 4	(1 870)	3 506	4 746	104 384	3 409	114 175	114 175
Revenue collected according to Table 4		73 561 294	97 483 				