

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Budget estimate	September	Year to date	Audited** outcome	September	Year to date
Taxes on income and profits	820 341 612	65 436 322	365 537 047	738 740 596	61 269 502	346 555 433
Personal income tax	552 876 912	40 730 038	249 509 563	492 082 903	36 800 889	231 258 533
Provisional tax, assessment payments and penalties	53 713 812	2 249 225	16 841 283	49 602 843	2 111 167	19 907 403
Employers tax	535 375 714	42 402 184	251 460 966	477 503 062	39 043 758	228 508 708
ETI credit - refunds granted against PAYE payment	(5 525 202)	(380 196)	(2 011 290)	(3 564 122)	(363 793)	(1 632 946)
ETI credit - refunds	(151 255)	(42 237)	(421 348)	(947 994)	(387 468)	(538 816)
PIT refunds	(30 536 157)	(3 498 938)	(17 360 048)	(30 510 886)	(3 602 783)	(14 985 816)
Tax on corporate income						
Corporate income tax	229 608 192	22 872 501	101 323 665	212 046 052	22 530 903	99 522 188
Secondary tax on companies	40 980	2 410	11 228	53 310	4 026	24 644
Withholding tax on dividends	31 851 535	1 449 432	13 825 928	29 844 725	1 358 504	13 067 654
Withholding tax on interest	702 368	31 131	272 878	625 055	36 212	265 930
Other						
Interest on overdue income tax	5 261 140	350 809	1 593 691	4 088 202	538 952	2 416 346
Small business tax amnesty	485	1	94	349	16	138
Taxes on payroll and workforce	18 758 510	1 497 959	8 753 923	17 438 989	1 422 330	8 272 027
Skills development levy	18 758 510	1 497 959	8 753 923	17 438 989	1 422 330	8 272 027
Taxes on property	17 156 871	1 150 973	7 406 652	15 251 778	1 193 817	7 562 078
Estate, inheritance and gift taxes						
Donations tax	576 793	49 255	222 395	604 447	34 526	227 544
Estate duty	2 028 737	138 646	952 010	2 069 332	105 627	857 375
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	389 421	2 533 909	5 334 752	493 907	2 726 562
Transfer duties	8 366 219	573 951	3 698 338	7 243 247	559 757	3 750 597
Taxes on goods and services	594 648 986	42 869 846	228 514 035	460 544 573	40 619 728	226 316 739
Value-added tax	360 471 283	31 178 326	160 428 542	324 765 977	29 478 943	161 822 275
Domestic VAT	406 210 232	33 883 266	195 160 710	378 732 651	32 148 098	184 859 525
Import VAT	187 421 846	16 851 360	83 237 613	175 184 585	15 160 733	75 363 791
Refunds	(233 160 795)	(19 556 300)	(117 969 781)	(229 151 259)	(17 829 888)	(98 401 041)
Turnover tax for small businesses	19 149	1 408	15 065	12 938	678	9 963
Specific excise duties	42 353 932	3 608 975	20 216 725	40 829 690	2 943 966	17 447 856
Beer	13 981 483	1 311 144	6 894 465	13 781 537	1 060 519	5 831 430
Sorohum beer and sorohum flour	4 507	126	2 219	4 130	393	1 794
Wine and other fermented beverages	3 839 851	280 802	1 680 238	4 452 995	456 103	1 722 816
Spirits	6 882 447	450 070	4 120 751	7 759 815	350 611	3 367 853
Cigarettes and cigarette tobacco	14 201 061	1 147 554	5 686 519	12 090 765	990 592	5 441 274
Pipe tobacco and cigars	594 908	65 656	251 934	412 910	8 731	212 839
Petroleum products	1) 1 028 562	71 546	417 641	838 362	77 017	410 022
Revenue from neighbouring countries	2) 1 821 113	292 077	1 162 958	1 489 176	-	459 826
Ad valorem excise duties	4 454 487	1 730	2 079 316	4 191 871	2 809	2 080 657
Health promotion levy	1 986 067	216 507	1 264 947	3 195 110	273 823	1 284 649
General fuel levy	82 957 583	6 897 349	38 523 704	75 372 226	6 922 822	37 595 644
Of which:						
Carbon fuel levy	1 800 000	135 017	219 057	-	-	-
CFL Domestic	3) 1 646 606	116 451	168 336	-	-	-
CFL Imported	153 394	18 566	50 721	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 159 215	97 444	535 524	1 082 862	91 565	529 638
Plastic bag levy	326 371	72 062	160 993	300 365	67 508	139 442
Electricity levy	8 562 485	699 764	4 263 239	8 403 962	729 178	4 325 570
Incandescent light bulb levy	41 359	3 354	15 935	40 719	2 286	25 371
CO ₂ tax - motor vehicle emissions	1 254 788	73 740	623 184	1 390 472	61 186	633 243
Tyre levy	790 583	45 086	355 752	730 204	41 164	364 702
International Oil Pollution Compensation Fund	6 030	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	265 654	14 101	28 016	222 666	4 241	52 248
Taxes on international trade and transactions	61 300 363	5 307 082	25 447 485	55 722 905	4 814 911	24 059 210
Import duties						
Customs duties	53 663 581	4 491 396	22 067 550	48 418 539	4 192 849	21 297 756
Specific excise duties on imports	6 365 905	723 575	2 896 127	6 549 536	522 987	2 329 014
Health promotion levy on imports	245 242	5 082	29 924	53 052	3 844	23 122
Other						
Miscellaneous customs and excise receipts	932 366	59 322	417 159	623 781	74 809	382 804
Diamond export duties	93 269	27 707	36 725	77 997	20 422	26 514
Other taxes	(344)	7	7	48	-	-
Stamp duties and fees	(344)	7	7	48	-	-
State miscellaneous revenue	4) 297 680	297 680	9 563	(8 551)	(719)	(8 876)
Total tax revenue (gross)	1 422 207 998	116 559 789	635 668 652	1 287 690 238	109 319 569	612 756 611
Less: SACU payments	(50 280 313)	-	(25 140 156)	(48 288 636)	-	(24 144 318)
Total tax revenue (net of SACU payments)	1 371 927 685	116 559 789	610 528 496	1 239 401 602	109 319 569	588 612 293
Departmental revenue	31 536 691	1 153 942	16 854 224	32 829 992	2 057 803	11 983 242
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 137	24 769	48 895	4 089	24 364
Non-tax receipts	6 500	401	2 102	3 774	109	1 565
Administrative fees	1 411 371	23 683	124 951	239 518	23 282	125 751
Other sales	882 933	71 106	471 063	940 461	92 412	504 302
Selling of scrap or waste and other used current goods	10 955	426	3 708	14 307	2 973	5 504
Transfers received	602 202	62 255	145 561	296 700	32 288	132 181
Fines penalties and forfeits	788 825	23 043	185 951	1 238 323	21 523	248 916
Interest, dividends and rent on land						
Interest	3 771 836	178 286	1 351 023	6 831 898	129 150	1 336 886
Dividends	1 119 577	-	516 409	962 880	-	490 677
Rent on land	9 020 231	232 358	5 425 585	9 046 752	291 054	3 917 570
Of which:						
Mineral and petroleum royalties	8 983 722	229 487	5 410 107	9 025 257	289 228	3 902 527
Sales of capital assets	128 597	2 888	35 567	103 195	33 939	62 061
Financial transactions in assets and liabilities	13 727 018	555 439	8 567 535	13 103 289	1 426 984	5 133 465
Of which:						
NRF receipts	6) 4 488 000	309 645	7 990 578	11 999 374	1 374 695	4 697 392
Total national government revenue	1 403 464 376	117 713 731	627 382 720	1 272 231 594	111 377 372	600 595 535
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 403 464 376	117 713 731	627 382 720	1 272 231 594	111 377 372	600 595 535
Departmental revenue received but not yet paid to NRF		207 846	986 305	407 373	46 363	1 064 247
Departmental revenue collected		(614 800)	(3 453 540)	(11 805 362)	(393 880)	(3 383 325)
Departmental revenue received by the NRF		822 646	4 439 845	12 212 735	440 243	4 447 572
Other revenue received by the NRF		22 868	961 001	2 284 201	22 784	882 350
ICASA		23 008	953 766	1 397 633	22 387	880 810
Financial Intelligence Centre Act		541	2 101	15 972	280	1 540
Trifecta Judgement (National Treasury)		-	-	300	-	-
Proceeds of organised Crime Act		-	3 166	2 069	-	-
DTI Various entities		-	-	15 167	-	-
Local Government Surrender		-	-	-	117	-
Competition Commission		-	-	836 635	-	-
Asset Forfeiture Unit		-	765	-	1 244	-
Grindrod penalty		-	-	9 981	-	-
Saficam Insurance Company penalty		-	-	5 000	-	-
National Library		-	2 000	-	-	-
Refund Police		(681)	(738)	-	-	-
Refund Correctional Services		-	(59)	-	-	-
Revenue collected on behalf of the Provincial Authorities		-	1	61	-	2
Revenue collected on behalf of the RAF	40 601 465	3 566 543	20 898 398	42 426 677	3 614 342	20 853 736
Revenue collected on behalf of the UIF	15 818 703	1 642 824	9 653 900	19 116 523	1 606 291	9 315 438
Total net revenue		123 153 812	659 882 325	1 336 466 414	116 667 152	632 711 307
Cash balance NRF		19 911	106 208	(53 345)	(22 755)	(24 572)
Provincial revenue collected by SARS and transferred by NRF		-	(1)	(63)	-	(4)
Direct transfer from NRF to the RAF		(3 201 070)	(20 980 081)	(41 890 186)	(3 858 206)	(20 351 135)
Direct transfer from NRF to the UIF		(1 659 057)	(9 707 787)	(19 077 292)	(1 606 503)	(9 368 627)
CARA added as part of cash revenue in Table 4		(8 507)	105 668	31 106	8 980	17 360
Revenue collected according to Table 4		118 306 079	629 406 332	1 275 476 632	111 188 668	602 986 329

1) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

2) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.

3) Carbon fuel levy domestic represents previous month collection

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements.

6) NRF receipts previously classified as extra ordinary receipts, for more details see Table 5.

7) 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.

** Audited outcome except for departmental revenue