

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	783,106,536	103,738,985	560,903,532	736,740,596	101,062,439	531,278,731
Personal income tax	527,655,500	44,868,641	374,498,807	492,082,903	41,732,448	347,011,038
Provisional tax, assessment payments and penalties	41,236,531	1,396,350	21,205,561	49,602,843	1,400,552	24,975,018
Employees tax	525,033,259	46,004,117	383,249,884	477,503,062	43,067,667	351,730,129
ETI credit - refunds granted against PAYE payment	(4,301,620)	(359,237)	(3,050,169)	(3,564,122)	(365,791)	(2,584,871)
ETI credit - refunds	(787,075)	(25,608)	(495,695)	(947,994)	(9,770)	(882,685)
PIT refunds	(33,635,295)	(2,126,981)	(26,410,774)	(30,510,886)	(2,300,210)	(26,226,553)
Tax on corporate income						
Corporate income tax	218,984,118	57,084,619	161,842,951	212,046,052	57,482,819	158,126,929
Secondary tax on companies	25,979	962	10,913	53,310	1,078	40,673
Withholding tax on dividends	31,986,450	1,435,581	21,587,152	29,844,725	1,446,349	22,357,256
Withholding tax on Interest	644,664	42,773	448,238	625,055	32,754	499,162
Other						
Interest on overdue income tax	3,861,140	286,409	2,515,375	4,088,202	326,979	3,243,439
Small business tax amnesty	265	96	96	99	12	234
Taxes on payroll and workforce	18,574,096	1,683,694	13,459,176	17,438,989	1,593,901	12,836,177
Skills development levy	18,574,096	1,683,694	13,459,176	17,438,989	1,593,901	12,836,177
Taxes on property	16,199,900	951,462	12,397,687	15,251,778	997,752	11,433,183
Estate, inheritance and gift taxes						
Donations tax	716,793	21,675	371,037	604,447	37,584	370,071
Estate duty	2,548,737	168,839	1,473,598	2,069,332	122,707	1,368,495
Taxes on financial and capital transactions						
Securities transfer tax	5,685,122	427,935	5,118,490	5,334,752	504,416	4,217,799
Transfer duties	7,249,248	333,013	5,434,562	7,243,247	333,045	5,476,828
Taxes on goods and services	492,268,174	42,252,815	351,773,847	460,544,573	40,585,835	340,435,345
Value-added tax	348,387,694	30,619,164	246,699,513	324,765,977	29,382,375	242,068,423
Domestic VAT	399,191,436	34,614,002	296,595,596	378,732,651	33,706,612	282,390,672
Import VAT	190,449,306	14,799,895	130,772,295	175,194,585	15,079,333	124,180,590
Refunds	(241,253,048)	(18,794,733)	(180,639,348)	(229,151,259)	(19,403,570)	(164,492,839)
Turnover tax for small businesses	24,149	106	15,388	12,938	431	10,762
Specific excise duties	46,510,643	4,210,493	31,770,671	40,829,690	3,788,303	27,624,975
Beer	16,249,327	1,324,691	10,793,956	13,781,537	1,377,511	9,516,357
Sorghum beer and sorghum flour	5,069	315	3,245	4,130	644	3,339
Wine and other fermented beverages	4,343,196	512,122	2,925,073	4,452,995	434,708	2,838,807
Spirits	9,437,381	727,797	6,311,527	7,759,815	665,907	5,241,228
Cigarettes and cigarette tobacco	13,190,906	1,127,725	9,005,827	12,090,765	920,311	7,917,650
Pipe tobacco and cigars	483,854	54,161	388,975	412,910	26,613	303,967
Petroleum products	878,207	69,292	616,090	838,362	63,221	617,270
Revenue from neighbouring countries	1,922,033	394,390	1,725,979	1,469,176	299,385	1,186,357
Ad valorem excise duties	4,336,761	1,103	3,243,396	4,191,871	34	3,160,996
Health promotion levy	2,486,067	234,267	1,904,955	3,195,110	321,881	2,264,533
General fuel levy	78,354,336	6,210,687	59,022,073	75,372,226	6,085,919	56,032,861
Of which:						
Carbon fuel levy	1,848,515	152,961	810,258	-	-	-
CFL Domestic	1,667,231	139,630	698,334	-	-	-
CFL Imported	181,284	13,331	111,924	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,099,215	74,770	788,835	1,082,862	92,566	801,234
Plastic bag levy	326,371	98,379	260,994	300,395	91,755	233,680
Electricity levy	8,345,461	678,337	6,332,604	8,403,962	693,501	6,421,937
Incandescent light bulb levy	33,359	2,199	25,549	40,719	1,105	32,229
CO ₂ tax - motor vehicle emissions	1,354,788	79,448	978,599	1,380,872	90,254	1,013,736
Tyre levy	740,583	43,862	537,169	730,204	37,648	543,505
International Oil Pollution Compensation Fund	3,093	-	3,093	5,481	-	5,481
Other						
Universal Service Fund	265,654	-	191,048	222,666	63	220,884
Taxes on international trade and transactions	59,527,530	4,865,056	40,904,966	55,722,905	4,700,157	39,981,518
Import duties						
Customs duties	50,198,368	3,810,898	34,732,432	48,418,539	3,917,852	34,988,235
Specific excise duties on imports	8,167,083	898,142	5,336,816	6,549,536	714,626	4,362,529
Health promotion levy on imports	65,242	6,353	46,909	53,052	4,588	37,432
Other						
Miscellaneous customs and excise receipts	1,003,568	149,440	738,227	623,781	63,091	558,268
Diamond export duties	93,269	223	50,582	77,997	-	35,054
Other taxes	7	7	1	1	48	27
Stamp duties and fees	7	-	1	48	-	27
State miscellaneous revenue	-	1,090	10,466	(8,651)	1,859	(7,895)
Total tax revenue (gross)	1,369,678,243	153,493,102	979,449,675	1,287,690,238	148,961,943	935,957,086
Less: SACU payments	(50,280,313)	-	(37,710,234)	(48,288,636)	-	(36,216,477)
Total tax revenue (net of SACU payments)	1,319,397,930	153,493,102	941,739,441	1,239,401,602	148,961,943	899,740,609
Departmental revenue	39,686,519	6,856,523	25,300,863	35,336,323	7,865,618	23,313,241
Sales of goods and services other than capital assets						
Sales by market establishments	92,510	4,112	37,278	46,553	4,089	36,802
Non-tax receipts	4,900	51	3,269	3,773	186	3,198
Administrative fees	1,400,834	18,725	186,135	1,350,251	14,392	183,415
Other sales	933,099	421,313	1,048,208	940,931	59,108	725,495
Selling of scrap or waste and other used current goods	34,513	528	6,366	14,435	346	12,441
Transfers received	625,094	377	271,141	351,664	200	263,092
Fines penalties and forfeits	682,392	18,700	261,364	1,219,542	18,708	327,165
Interest, dividends and rent on land						
Interest	3,890,191	368,985	2,222,584	6,833,550	344,165	2,146,164
Dividends	934,805	190,418	706,827	962,880	232,214	832,879
Rent on land	11,585,390	5,648,693	11,098,019	9,047,683	4,674,628	8,310,787
Of which:						
Mineral and petroleum royalties	11,556,011	5,647,203	11,076,997	9,025,257	4,674,122	8,292,475
Sales of capital assets	111,446	6,514	78,614	111,918	2,571	87,011
Financial transactions in assets and liabilities	19,381,345	178,107	9,381,058	14,453,143	2,515,011	10,384,792
Of which:						
NRF receipts	9,886,593	143,285	8,673,419	11,999,374	2,349,104	9,442,944
Total national government revenue	1,359,084,449	160,349,625	967,040,304	1,274,737,925	156,827,561	923,053,850
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,359,084,449	160,349,625	967,040,304	1,274,737,925	156,827,561	923,053,850
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(119,209)	(1,066,035)	(5,550,447)	(2,862,596)	(842,392)	(5,577,823)
Departmental revenue received by the NRF	946,826	6,766,245	11,449,096	11,449,096	1,047,861	7,050,981
Other revenue received by the NRF	(274)	1,464,967	2,816,474	25,085	1,371,196	1,371,196
ICASA	-	1,437,342	1,397,634	1,397,634	14,954	1,358,221
Financial Intelligence Centre Act	81	25,954	15,972	8,062	9,662	9,662
Proceeds of organised Crime Act	-	3,166	-	-	2,069	2,069
Asset Forfeiture Unit	-	2,331	-	1,244	-	1,244
Revenue collected on behalf of the Provincial Authorities	-	56	56	56	-	57
Revenue collected on behalf of the RAF	44,425,477	3,807,332	31,960,728	42,426,677	3,378,757	31,729,844
Revenue collected on behalf of the UIF	19,471,167	1,788,519	14,770,616	19,116,523	1,741,170	14,202,952
Total net revenue		165,825,993	1,016,452,469	1,336,235,064	162,178,042	971,831,057
Cash balance NRF	388	(55)	105,507	(83,366)	29,241	28,711
Provincial revenue collected by SARS and transferred by NRF	(55)	(55)	(56)	(63)	(54)	(58)
Direct transfer from NRF to the RAF	(3,458,010)	(31,801,623)	(41,890,188)	(2,377,605)	(27,883,161)	(27,883,161)
Direct transfer from NRF to the UIF	(1,664,710)	(14,678,808)	(19,077,292)	(19,077,292)	(771,342)	(14,119,261)
CARA added as part of cash revenue in Table 4	26,449	101,045	101,045	31,106	(5,058)	45,215
Revenue collected according to Table 4		160,730,055	970,178,533	1,275,245,261	160,595,908	929,902,502

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.