

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits	778 280 105	92 425 908	701 438 482	738 740 597	99 789 016	667 698 591
Personal income tax	527 584 215	60 385 936	479 695 182	492 962 904	58 951 334	447 937 540
Provisional tax, assessment payments and penalties	43 376 073	20 217 423	43 236 998	49 602 843	21 018 209	47 567 330
Employees tax	520 325 999	42 198 089	470 746 849	477 503 062	39 688 065	433 200 470
ETI credit - refunds granted against PAYE payment	(4 179 942)	(357 900)	(3 770 470)	(3 564 122)	(326 924)	(3 177 300)
ETI credit - refunds	(564 472)	(51 731)	(564 722)	(947 994)	(30 031)	(933 346)
PIT refunds	(31 373 442)	(1 619 947)	(29 953 474)	(30 510 886)	(1 397 926)	(29 259 614)
Tax on corporate income						
Corporate income tax	216 718 097	29 306 623	192 140 036	212 046 052	29 023 135	188 361 465
Secondary tax on companies	14 048	1 236	12 605	53 310	7 194	53 707
Withholding tax on dividends	29 130 361	2 192 578	25 767 785	29 844 725	2 300 489	26 751 888
Withholding tax on interest	597 334	46 529	545 089	625 055	45 147	580 910
Other						
Interest on overdue income tax	4 235 900	493 007	3 277 704	4 088 202	381 608	3 952 762
Small business tax amnesty						50
Taxes on payroll and workforce	18 576 305	1 575 779	16 739 111	17 438 989	1 417 394	15 889 127
Skills development levy	18 576 305	1 575 779	16 739 111	17 438 989	1 417 394	15 889 127
Taxes on property	16 037 771	1 203 625	14 708 712	15 251 778	1 200 131	13 686 442
Estate, inheritance and gift taxes						
Donations tax	563 283	54 902	460 195	604 447	52 536	441 632
Estate duty	2 071 076	183 943	1 831 006	2 069 332	146 725	1 671 300
Taxes on financial and capital transactions						
Securities transfer tax	6 162 990	354 440	5 860 563	5 334 752	393 300	4 935 598
Transfer duties	7 240 421	610 339	6 556 948	7 243 247	607 561	6 637 912
Taxes on goods and services	488 710 646	42 758 807	442 535 235	460 544 575	35 622 453	414 247 258
Value-added tax	344 201 915	30 419 417	310 560 666	324 765 978	23 695 698	290 779 750
Domestic VAT	399 432 700	32 000 073	366 521 496	378 732 651	29 874 911	347 434 694
Import VAT	182 666 047	14 437 987	157 187 024	175 184 585	15 111 550	151 650 559
Refunds	(237 696 832)	(16 018 544)	(213 147 854)	(229 151 259)	(21 290 809)	(208 305 503)
Turnover tax for small businesses	19 267	(7 850)	8 016	12 938	319	11 399
Specific excise duties						
Beer	46 764 566	4 205 238	41 777 125	40 829 690	4 178 068	35 908 634
Sorghum beer and sorghum flour	15 420 222	1 403 664	13 671 927	13 781 537	1 310 967	12 294 332
Wine and other fermented beverages	4 224	313	3 849	4 130	326	4 020
Spirits	4 452 108	795 155	4 228 842	4 452 995	758 667	4 043 277
Cigarettes and cigarette tobacco	8 927 713	934 115	7 920 553	7 759 815	832 729	6 819 012
Pipe tobacco and cigars	14 406 843	962 185	12 854 166	12 090 765	1 157 866	10 304 862
Petroleum products	475 382	42 652	488 462	412 910	39 574	395 030
Revenue from neighbouring countries	870 038	67 154	759 096	838 362	77 940	772 994
Ad valorem excise duties	2 208 036	2 208 036	1 850 231	1 489 176	-	1 275 107
Health promotion levy	4 112 466	3 036	4 123 623	4 191 671	8 623	4 189 159
General fuel levy	2 500 033	157 890	2 284 606	3 195 110	303 316	2 974 205
Of which:						
Carbon fuel levy	1 355 494	158 820	1 116 426	-	-	-
CFL Domestic	1 201 887	129 731	961 749	-	-	-
CFL Imported	153 607	29 090	154 677	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 030 853	104 745	987 545	1 082 862	91 970	1 002 337
Plastic bag levy	325 986	710	262 226	300 395	1 076	235 295
Electricity levy	8 025 000	671 885	7 647 408	8 403 962	681 880	7 771 034
Incandescent light bulb levy	32 529	2 600	30 230	40 719	1 696	36 976
CO ₂ tax - motor vehicle emissions	1 300 225	63 012	1 200 227	1 380 472	68 613	1 266 894
Tyre levy	817 542	34 783	655 367	730 204	35 678	671 177
International Oil Pollution Compensation Fund	3 170	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	209 604	257	191 470	222 666	-	221 597
Taxes on international trade and transactions	57 329 668	4 904 349	49 966 598	55 722 906	4 919 269	49 448 266
Import duties						
Customs duties	48 320 820	3 914 912	41 973 219	48 418 539	4 110 512	42 885 732
Specific excise duties on imports	8 004 388	906 199	7 027 732	6 549 536	794 590	5 789 038
Health promotion levy on imports	54 308	5 890	58 522	53 052	4 115	48 099
Other						
Miscellaneous customs and excise receipts	859 741	77 266	851 278	623 781	10 029	687 244
Diamond export duties	90 412	62	55 847	77 997	23	38 153
Other taxes	71	76	77	48	28	48
Stamp duties and fees	71	76	77	48	28	48
State miscellaneous revenue	(609)	(609)	10 153	(8 651)	(2 711)	(10 930)
Total tax revenue (gross)	1 358 934 566	142 867 935	1 225 398 369	1 287 690 241	133 865 571	1 160 358 802
Less: SACU payments	(50 280 313)	-	(50 280 312)	(48 288 636)	-	(48 288 636)
Total tax revenue (net of SACU payments)	1 308 654 253	142 867 935	1 175 118 057	1 239 401 605	133 865 571	1 112 070 166
Departmental revenue	36 142 017	1 611 005	27 757 708	35 868 727	1 510 580	25 721 363
Sales of goods and services other than capital assets						
Sales by market establishments	58 778	4 220	45 684	55 391	4 002	44 852
Non-tax receipts	4 900	1 065	5 039	3 773	153	3 659
Administrative fees	1 399 532	19 370	224 598	1 344 910	18 584	219 119
Other sales	923 544	74 893	1 203 759	902 116	71 024	867 901
Selling of scrap or waste and other used current goods	10 347	268	7 534	14 506	889	13 897
Transfers received	660 245	36 668	307 330	386 234	432	263 627
Fines penalties and forfeits	711 989	27 401	329 336	1 751 945	28 008	370 545
Interest, dividends and rent on land						
Interest	6 789 432	418 372	2 955 860	6 833 549	430 688	2 855 280
Dividends	924 805	-	706 827	962 880	-	832 880
Rent on land	11 960 989	423 557	11 551 663	9 048 599	444 980	8 761 866
Of which:						
Mineral and petroleum royalties	11 951 926	422 131	11 528 323	8 611 781	444 111	8 742 055
Sales of capital assets	113 599	5 263	92 583	111 917	2 308	94 435
Financial transactions in assets and liabilities	12 583 577	600 528	10 327 495	14 452 907	509 510	11 393 533
Of which:						
NRF receipts	10 020 079	558 415	9 530 387	11 999 374	471 804	10 375 400
Total national government revenue	1 344 796 270	144 478 940	1 202 875 767	1 275 270 333	135 376 151	1 137 791 529
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 344 796 270	144 478 940	1 202 875 767	1 275 270 333	135 376 151	1 137 791 529
Departmental revenue received but not yet paid to NRF	215 897	1 528 280	(3 808 477)	24 126	1 467 117	(6 603 907)
Departmental revenue collected	(630 459)	(6 689 998)	(15 257 573)	(594 665)	(6 031 024)	(6 031 024)
Departmental revenue received by the NRF	846 356	8 218 278	11 449 096	618 791	8 071 024	8 071 024
Other revenue received by the NRF	5 309	1 507 354	2 816 474	13 872	1 407 687	1 388 672
ICASA	5 532	1 479 589	1 397 634	1 397 634	8 132	1 388 672
Financial Intelligence Centre Act	837	27 154	15 972	5 440	15 202	15 202
Proceeds of organised Crime Act	-	3 166	-	-	-	2 069
Asset Forfeiture Unit	-	2 331	1 244	-	1 244	1 244
Refund Police	(1 060)	(4 927)	-	-	-	-
Refund Correctional Services	-	(59)	-	-	-	-
Trifecta Judgement (National Treasury)	-	-	2 369	300	300	300
DTI Various entities	-	-	15 035	-	-	-
Competition Commission	-	-	1 369 239	-	-	-
Grindrod penalty	-	-	9 981	-	-	-
Safican Insurance Company penalty	-	-	5 000	-	-	-
Revenue collected on behalf of the Provincial Authorities	44 425 477	3 495 557	38 984 609	42 426 677	3 514 042	38 778 450
Revenue collected on behalf of the RAF	19 471 167	1 763 841	18 204 772	19 116 523	1 601 109	17 419 813
Total net revenue	149 959 544	1 263 100 839	1 335 821 591	1 405 529 302	1 196 864 656	(310 516)
Cash balance NRF	12 145	58 969	(53 366)	(318 804)	(318 804)	(310 516)
Provincial revenue collected by SARS and transferred by NRF	(2)	(58)	(63)	(3)	(61)	(61)
Direct transfer from NRF to the RAF	(3 528 324)	(39 137 279)	(41 890 188)	(3 534 553)	(38 376 146)	(38 376 146)
Direct transfer from NRF to the UIF	(1 670 315)	(18 137 643)	(19 077 252)	(1 615 752)	(1 615 752)	(1 615 752)
CARA added as part of cash revenue in Table 4	4 991	79 529	31 106	1 001	53 908	53 908
Revenue collected according to Table 4	144 778 040	1 205 964 358	1 274 631 789	1 350 661 181	1 140 755 657	

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.