

Table 1 Revenue\*

| R thousand  | 2020/21              |                   |                   |                    |
|---|----------------------|-------------------|-------------------|--------------------|
|   | Budget estimate      | April             | May               | Year to date       |
| <b>Taxes on income and profits</b>  | <b>813 588 183</b>   | <b>44 502 248</b> | <b>40 267 541</b> | <b>84 769 789</b>  |
| Personal income tax   | 546 771 494          | 41 615 903        | 36 192 555        | 77 808 458         |
| Provisional tax, assessment payments and penalties                          | 41 242 038           | 532 956           | 631 108           | 1 164 063          |
| Employees tax   | 542 040 047          | 41 692 107        | 37 255 110        | 78 947 217         |
| ETI credit - refunds granted against PAYE payment                           | (4 627 262)          | (50 673)          | (835 645)         | (886 318)          |
| ETI credit - refunds  | (746 296)            | (28 023)          | (172 007)         | (200 030)          |
| PIT refunds   | (31 137 034)         | (530 464)         | (686 010)         | (1 216 474)        |
| Tax on corporate income   |                      |                   |                   |                    |
| Corporate income tax  | 230 225 625          | 384 843           | 445 249           | 830 092            |
| Secondary tax on companies  | 15 024               | 592               | 359               | 950                |
| Withholding tax on dividends  | 31 154 064           | 2 209 080         | 3 349 193         | 5 558 273          |
| Withholding tax on interest   | 638 701              | 59 183            | 31 029            | 90 212             |
| Other   |                      |                   |                   |                    |
| Interest on overdue income tax  | 4 783 092            | 232 647           | 249 084           | 481 731            |
| Small business tax amnesty  | 182                  | -                 | 72                | 72                 |
| <b>Taxes on payroll and workforce</b>                                       | <b>19 412 896</b>    | <b>1 448 896</b>  | <b>1 119 037</b>  | <b>2 567 933</b>   |
| Skills development levy   | 19 412 896           | 1 448 896         | 1 119 037         | 2 567 933          |
| <b>Taxes on property</b>  | <b>17 509 810</b>    | <b>930 000</b>    | <b>964 346</b>    | <b>1 894 346</b>   |
| Estate, inheritance and gift taxes  |                      |                   |                   |                    |
| Donations tax   | 702 682              | 31 560            | 10 892            | 42 452             |
| Estate duty   | 2 320 507            | 96 256            | 129 073           | 225 329            |
| Taxes on financial and capital transactions                                 |                      |                   |                   |                    |
| Securities transfer tax   | 6 865 932            | 724 379           | 440 553           | 1 164 933          |
| Transfer duties   | 7 620 689            | 77 805            | 383 827           | 461 632            |
| <b>Taxes on goods and services</b>  | <b>514 266 829</b>   | <b>28 358 969</b> | <b>20 259 970</b> | <b>48 807 879</b>  |
| Value-added tax   | 360 554 608          | 18 776 741        | 16 236 147        | 35 012 887         |
| Domestic VAT  | 421 650 757          | 30 729 928        | 23 628 214        | 54 358 142         |
| Import VAT  | 192 962 798          | 3 529 370         | 11 130 424        | 14 659 794         |
| Refunds   | (254 058 947)        | (15 482 558)      | (18 522 491)      | (34 005 048)       |
| Turnover tax for small businesses   | 26 263               | 92                | 357               | 449                |
| Specific excise duties  |                      |                   |                   |                    |
| Beer  | 48 836 105           | 1 991 408         | (332 201)         | 1 659 207          |
| Sorghum beer and sorghum flour  | 16 484 000           | 78 054            | 352               | 78 447             |
| Wine and other fermented beverages  | 4 939                | 425               | 225               | 650                |
| Spirits   | 5 326 196            | 59 462            | 2 032             | 61 494             |
| Cigarettes and cigarette tobacco  | 9 281 460            | 452 189           | 22 998            | 475 188            |
| Pipe tobacco and cigars   | 14 461 679           | 813 649           | 4 202             | 817 852            |
| Petroleum products  | 493 879              | 122 053           | 1 676             | 123 729            |
| Revenue from neighbouring countries   | 1 002 759            | 463 725           | (363 727)         | 99 998             |
| Ad valorem excise duties  | 1 781 193            | 1 850             | -                 | 1 850              |
| Health promotion levies   | 4 328 453            | 822 373           | 5 066             | 827 438            |
| General fuel levy   | 2 993 369            | 185 136           | 113 349           | 298 485            |
| Of which:   |                      |                   |                   |                    |
| Carbon fuel levy  | 1 966 180            | 121 509           | 84 552            | 206 060            |
| CFL Domestic  | 1 786 082            | 111 706           | 75 853            | 187 559            |
| CFL Imported  | 180 098              | 9 803             | 8 698             | 18 501             |
| Taxes on use of goods and on permission to use goods or perform activities  |                      |                   |                   |                    |
| Air departure tax   | 1 150 545            | 44 499            | 7 340             | 51 839             |
| Plastic bag levy  | 610 782              | 2 102             | 4 280             | 6 382              |
| Electricity levy  | 8 100 339            | 663 678           | 516 013           | 1 179 691          |
| Incandescent light bulb levy  | 37 477               | 4 415             | 4 473             | 8 889              |
| CO <sub>2</sub> tax - motor vehicle emissions                               | 1 394 995            | 102 172           | 25 403            | 127 576            |
| Tyre levy   | 951 353              | 62 376            | 22 795            | 85 171             |
| International Oil Pollution Compensation Fund                               | 3 548                | -                 | -                 | -                  |
| Carbon tax  | 1 750 000            | -                 | -                 | -                  |
| Other   |                      |                   |                   |                    |
| Universal Service Fund  | 220 839              | -                 | 1 568             | 1 568              |
| <b>Taxes on international trade and transactions</b>                        | <b>60 639 807</b>    | <b>1 871 615</b>  | <b>2 320 662</b>  | <b>4 192 277</b>   |
| Import duties   |                      |                   |                   |                    |
| Customs duties  | 51 255 903           | 1 665 133         | 2 420 102         | 4 085 234          |
| Specific excise duties on imports   | 8 244 316            | 45 206            | 17 941            | 63 148             |
| Health promotion levy on imports  | 74 619               | 2 732             | 6 057             | 8 789              |
| Other   |                      |                   |                   |                    |
| Miscellaneous customs and excise receipts                                   | 963 645              | 154 705           | (123 637)         | 31 068             |
| Diamond export duties   | 101 324              | 3 839             | 199               | 4 038              |
| Other taxes   | 71                   | -                 | 6                 | 6                  |
| Stamp duties and fees   | 71                   | -                 | 6                 | 6                  |
| <b>State miscellaneous revenue</b>  | <b>-</b>             | <b>1 590</b>      | <b>1 711</b>      | <b>3 300</b>       |
| <b>Total tax revenue (gross)</b>  | <b>1 425 417 596</b> | <b>77 111 258</b> | <b>64 924 272</b> | <b>142 035 530</b> |
| Less: SACU payments   | (63 395 241)         | (15 848 810)      | -                 | (15 848 810)       |
| <b>Total tax revenue (net of SACU payments)</b>                             | <b>1 362 022 355</b> | <b>61 262 448</b> | <b>64 924 272</b> | <b>126 186 720</b> |
| <b>Departmental revenue</b>   | <b>35 973 205</b>    | <b>1 833 293</b>  | <b>3 182 174</b>  | <b>5 015 467</b>   |
| <b>Sales of goods and services other than capital assets</b>                |                      |                   |                   |                    |
| Sales by market establishments  | 65 451               | 4 158             | 4 152             | 8 310              |
| Non-tax receipts  | 5 600                | -                 | -                 | -                  |
| Administrative fees   | 1 473 117            | 5 135             | 16 395            | 21 530             |
| Other sales   | 860 207              | 53 855            | 60 962            | 114 817            |
| Selling of scrap or waste and other used current goods                      | 10 746               | 159               | 318               | 477                |
| <b>Transfers received</b>   | <b>667 716</b>       | <b>-</b>          | <b>43 673</b>     | <b>43 673</b>      |
| <b>Fines penalties and forfeits</b>   | <b>874 175</b>       | <b>3 631</b>      | <b>15 650</b>     | <b>19 281</b>      |
| <b>Interest, dividends and rent on land</b>                                 |                      |                   |                   |                    |
| Interest  | 6 065 515            | 482 155           | 202 485           | 684 640            |
| Dividends   | 933 579              | -                 | -                 | -                  |
| Rent on land  | 12 825 508           | 1 216             | 6 537             | 7 753              |
| Of which:   |                      |                   |                   |                    |
| Mineral and petroleum royalties   | 12 696 862           | 380               | 6 087             | 6 467              |
| <b>Sales of capital assets</b>  | <b>129 305</b>       | <b>2 078</b>      | <b>46</b>         | <b>2 124</b>       |
| <b>Financial transactions in assets and liabilities</b>                     | <b>12 002 286</b>    | <b>1 280 906</b>  | <b>2 831 957</b>  | <b>4 112 863</b>   |
| Of which:   |                      |                   |                   |                    |
| NRF receipts  | 6 005 000            | 1 236 489         | 2 807 140         | 4 043 629          |
| <b>Total national government revenue</b>                                    | <b>1 397 995 560</b> | <b>63 995 740</b> | <b>68 106 446</b> | <b>131 202 186</b> |
| <b>Reconciliation to total net revenue and revenue collected on Table 4</b> |                      |                   |                   |                    |
| <b>Total national government revenue</b>                                    | <b>1 397 995 560</b> | <b>63 095 740</b> | <b>68 106 446</b> | <b>131 202 186</b> |
| <b>Departmental revenue received but not yet paid to NRF</b>                |                      | <b>484 219</b>    | <b>576 903</b>    | <b>1 061 121</b>   |
| Departmental revenue collected  |                      | (596 423)         | (368 947)         | (965 371)          |
| Departmental revenue received by the NRF                                    |                      | 1 080 642         | 945 850           | 2 026 492          |
| <b>Other revenue received by the NRF</b>                                    |                      | <b>1 280</b>      | <b>326 479</b>    | <b>327 799</b>     |
| ICASA   |                      | -                 | 326 092           | 326 092            |
| Financial Intelligence Centre Act   |                      | 1 484             | 387               | 1 871              |
| SARB Brightspot life penalty  |                      | -                 | -                 | -                  |
| Proceeds of organised Crime Act   |                      | -                 | -                 | -                  |
| Asset Forfeiture Unit   |                      | -                 | -                 | -                  |
| Refund Police   |                      | (204)             | -                 | (204)              |
| Refund Correctional Services  |                      | -                 | -                 | -                  |
| Revenue collected on behalf of the Provincial Authorities                   |                      | -                 | -                 | -                  |
| Revenue collected on behalf of the RAF                                      | 46 972 562           | 2 558 273         | 1 599 971         | 4 158 244          |
| Revenue collected on behalf of the UIF                                      | 19 471 167           | 1 443 405         | 1 326 166         | 2 769 571          |
| <b>Total net revenue</b>  |                      | <b>67 582 917</b> | <b>71 935 965</b> | <b>159 518 882</b> |
| Cash balance NRF  |                      | 16 415            | 3 123             | 19 538             |
| Provincial revenue collected by SARS and transferred by NRF                 |                      | -                 | -                 | -                  |
| Direct transfer from NRF to the RAF   |                      | (3 770 745)       | (2 568 273)       | (6 329 018)        |
| Direct transfer from NRF to the UIF   |                      | (1 859 789)       | (1 443 405)       | (3 339 194)        |
| CARA added as part of cash revenue in Table 4                               |                      | (49 650)          | 32 382            | (17 268)           |
| <b>Revenue collected according to Table 4</b>                               |                      | <b>61 883 148</b> | <b>67 969 792</b> | <b>129 852 940</b> |

1) Specific excise duties on petrol, diesel 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.