

Table 1 Revenue\*

R thousand	2020/21			2019/20		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
<b>Taxes on income and profits</b>	<b>813 588 183</b>	<b>40 267 541</b>	<b>84 769 789</b>	<b>772 680 576</b>	<b>47 282 401</b>	<b>94 836 154</b>
Personal income tax	546 771 494	36 192 555	77 808 458	527 623 015	41 154 239	84 930 699
Provisional tax, assessment payments and penalties	41 242 038	631 108	1 164 063	45 498 854	1 139 200	2 184 602
Employees tax	542 040 047	37 255 110	78 947 217	518 242 316	40 997 230	85 293 961
ETI credit - refunds granted against PAYE payment	(4 627 262)	(835 645)	(886 318)	(4 150 349)	(83 297)	(505 326)
ETI credit - refunds	(746 296)	(172 007)	(200 030)	(603 879)	(22 972)	(306 703)
PIT refunds	(31 137 034)	(686 010)	(1 216 474)	(31 363 928)	(875 922)	(1 735 835)
Tax on corporate income						
Corporate income tax	230 225 625	445 249	830 092	211 485 535	1 250 332	2 402 102
Secondary tax on companies	15 024	359	950	15 961	1 391	5 477
Withholding tax on dividends	31 154 064	3 349 193	5 568 273	27 913 927	4 519 690	6 755 314
Withholding tax on interest	638 701	31 029	90 212	596 498	46 548	125 661
Other						
Interest on overdue income tax	4 783 092	249 084	481 731	5 045 619	310 296	616 829
Small business tax amnesty	182	72	72	21	4	71
<b>Taxes on payroll and workforce</b>	<b>19 412 896</b>	<b>1 119 037</b>	<b>2 567 933</b>	<b>18 486 280</b>	<b>1 412 889</b>	<b>2 899 447</b>
Skills development levy	19 412 896	1 119 037	2 567 933	18 486 280	1 412 889	2 899 447
<b>Taxes on property</b>	<b>17 509 810</b>	<b>964 346</b>	<b>1 894 346</b>	<b>15 979 940</b>	<b>1 218 003</b>	<b>2 491 466</b>
Estate, inheritance and gift taxes						
Donations tax	702 682	10 892	42 452	572 261	35 163	79 460
Estate duty	2 320 507	129 073	225 329	2 047 843	143 515	289 907
Taxes on financial and capital transactions						
Securities transfer tax	6 865 932	440 553	1 164 933	6 240 209	346 662	805 587
Transfer duties	7 620 689	383 827	461 832	7 119 627	692 963	1 316 512
<b>Taxes on goods and services</b>	<b>514 286 828</b>	<b>20 250 979</b>	<b>46 607 879</b>	<b>492 269 715</b>	<b>36 852 394</b>	<b>69 329 841</b>
Value-added tax	360 554 608	16 236 147	35 012 887	346 747 694	26 452 644	45 540 440
Domestic VAT	421 650 757	23 628 214	54 358 142	399 281 300	32 788 533	64 894 535
Import VAT	192 962 798	11 130 424	14 659 794	179 987 357	15 016 648	19 728 762
Refunds	(254 058 947)	(18 522 491)	(34 005 048)	(232 520 962)	(21 352 437)	(38 082 857)
Turnover tax for small businesses	26 263	357	449	8 450	158	1 023
Specific excise duties						
Beer	48 836 105	(332 201)	1 659 207	46 826 574	2 779 837	7 169 374
Sorghum beer and sorghum flour	16 484 000	392	78 447	15 524 759	1 336 461	1 981 893
Wine and other fermented beverages	4 939	225	650	4 366	583	994
Spirits	5 326 196	2 032	61 494	4 574 469	311 227	655 877
Cigarettes and cigarette tobacco	9 281 460	22 998	475 188	8 994 734	685 639	1 654 063
Pipe tobacco and cigars	14 461 679	4 202	817 852	13 969 782	341 655	2 309 677
Petroleum products	493 879	1 676	123 729	495 694	31 661	85 769
Revenue from neighbouring countries	1 002 759	(363 727)	99 998	825 673	72 611	137 197
Ad valorem excise duties	1 781 193	-	1 850	2 437 098	-	343 904
Health promotion levies	4 328 453	5 066	827 438	4 124 241	478	1 001 519
General fuel levy	2 993 399	113 349	288 465	2 446 184	219 162	485 218
<i>Of which:</i>						
Carbon fuel levy	1 966 180	84 552	206 060	1 287 285	-	-
CFL Domestic	1 786 082	75 853	187 559	1 092 715	-	-
CFL Imported	180 098	8 698	18 501	194 570	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 150 545	7 340	51 839	1 068 258	88 457	189 591
Plastic bag levy	610 782	4 289	6 362	317 897	1 533	1 853
Electricity levy	8 100 339	516 013	1 179 691	8 290 676	685 629	1 367 519
Incandescent light bulb levy	37 477	4 473	8 889	33 963	2 249	4 394
CO <sub>2</sub> tax - motor vehicle emissions	1 394 995	25 403	127 576	1 327 417	62 473	194 130
Tyre levy	951 353	22 795	85 171	708 018	42 382	116 252
International Oil Pollution Compensation Fund	3 548	-	-	3 093	3 093	3 093
Carbon tax	1 750 000	-	-	-	-	-
Other						
Universal Service Fund	220 839	1 568	1 568	192 088	8	240
<b>Taxes on international trade and transactions</b>	<b>60 639 807</b>	<b>2 320 662</b>	<b>4 192 277</b>	<b>56 322 406</b>	<b>4 181 883</b>	<b>6 245 229</b>
Import duties						
Customs duties	51 255 903	2 420 102	4 085 234	47 504 071	3 618 440	5 466 809
Specific excise duties on imports	8 244 316	17 941	63 148	7 924 289	475 109	561 098
Health promotion levy on imports	74 619	6 057	8 789	66 606	6 115	9 163
Other						
Miscellaneous customs and excise receipts	963 645	(123 637)	31 068	732 759	81 854	203 305
Diamond export duties	101 324	199	4 038	94 681	365	4 853
Other taxes	71	6	6	4 426	-	-
Stamp duties and fees	71	6	6	4 426	-	-
<b>State miscellaneous revenue</b>	<b>-</b>	<b>1 711</b>	<b>3 300</b>	<b>8 611</b>	<b>(55 991)</b>	<b>(3 543)</b>
<b>Total tax revenue (gross)</b>	<b>1 425 417 596</b>	<b>64 924 272</b>	<b>142 035 530</b>	<b>1 355 748 955</b>	<b>90 991 578</b>	<b>175 798 593</b>
Less: SACU payments	(63 395 241)	-	(15 848 810)	(50 280 312)	-	(12 570 078)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 362 022 355</b>	<b>64 924 272</b>	<b>126 186 720</b>	<b>1 305 468 643</b>	<b>90 991 578</b>	<b>163 228 515</b>
<b>Departmental revenue</b>	<b>35 973 205</b>	<b>3 182 174</b>	<b>5 015 467</b>	<b>38 090 539</b>	<b>5 929 315</b>	<b>7 516 721</b>
Sales of goods and services other than capital assets						
Sales by market establishments	65 451	4 152	8 310	50 035	4 205	8 245
Non-tax receipts	5 600	-	-	5 452	250	335
Administrative fees	1 473 117	16 395	21 530	244 658	22 206	38 406
Other sales	860 207	60 962	114 817	1 401 158	105 068	169 053
Selling of scrap or waste and other used current goods	10 746	318	477	8 177	691	1 362
<b>Transfers received</b>	<b>667 716</b>	<b>43 673</b>	<b>43 673</b>	<b>394 776</b>	<b>23 005</b>	<b>23 463</b>
Fines penalties and forfeits	874 175	15 650	19 281	569 493	19 369	30 452
Interest, dividends and rent on land						
Interest	6 065 515	202 485	684 640	7 609 724	113 001	368 782
Dividends	933 579	-	-	706 827	-	-
Rent on land	12 825 508	6 537	7 753	11 829 142	41 115	35 458
<i>Of which:</i>						
Mineral and petroleum royalties	12 696 862	6 087	6 467	11 805 053	36 755	29 420
Sales of capital assets	129 305	46	2 124	10 373	6 565	12 003
Financial transactions in assets and liabilities	12 002 286	2 831 957	4 112 863	15 160 724	5 593 837	6 829 163
<i>Of which:</i>						
NRF receipts	6 005 000	2 807 140	4 043 629	12 801 333	5 522 378	6 713 896
<b>Total national government revenue</b>	<b>1 397 995 560</b>	<b>68 106 446</b>	<b>131 202 186</b>	<b>1 343 559 183</b>	<b>96 920 893</b>	<b>170 745 236</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>68 106 446</b>	<b>131 202 186</b>	<b>1 343 559 183</b>	<b>96 920 893</b>	<b>170 745 236</b>
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	576 903	1 061 121	(54 159)	69 650	117 516	
Departmental revenue received by the NRF	(368 947)	(965 371)	(13 484 153)	(370 181)	(773 405)	
Other revenue received by the NRF	945 850	2 026 492	13 429 994	439 831	890 921	
ICASA	326 479	327 759	1 558 893	663 270	704 774	
Financial Intelligence Centre Act	367	1 871	1 479 589	660 295	701 599	
SARB Brightline life penalty	-	-	78 394	-	200	
Proceeds of Organised Crime Act	-	-	3 166	-	-	
Asset Forfeiture Unit	-	-	2 331	-	765	
Refund Police	-	(204)	(6 118)	-	-	
Refund Correctional Services	-	-	(59)	-	-	
Revenue collected on behalf of the Provincial Authorities						
Revenue collected on behalf of the RAF	46 972 562	1 599 971	4 158 244	42 755 355	3 461 515	7 189 407
Revenue collected on behalf of the UIF	19 471 167	1 326 106	2 769 571	20 100 361	1 595 892	3 105 678
<b>Total net revenue</b>	<b>71 935 965</b>	<b>139 519 862</b>	<b>1 407 919 889</b>	<b>1 407 919 889</b>	<b>102 711 021</b>	<b>181 963 610</b>
Cash balance NRF	3 123	19 538	19 538	31 925	7 619	(236 869)
Provincial revenue collected by SARS and transferred by NRF						
Direct transfer from NRF to the RAF	(2 558 273)	(6 329 018)	(42 632 836)	(3 727 892)	(7 376 118)	
Direct transfer from NRF to the UIF	(1 443 405)	(3 339 194)	(19 901 483)	(1 510 984)	(3 207 695)	
CARA added as part of cash revenue in Table 4	32 382	(17 268)	12 169	3 506	1 636	
<b>Revenue collected according to Table 4</b>		<b>67 969 792</b>	<b>129 852 940</b>	<b>1 345 429 607</b>	<b>97 483 270</b>	<b>171 044 564</b>

1) Specific excise duties on petrol, disillate 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.

7) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.