

Table 1 Revenue\*

R thousand	Budget estimate	2020/21			Year to date
		April	May	June	
<b>Taxes on income and profits</b>	<b>813 588 183</b>	<b>44 502 248</b>	<b>40 267 541</b>	<b>75 893 153</b>	<b>160 662 942</b>
Personal income tax	546 771 494	41 615 903	36 192 555	33 797 792	111 606 250
Provisional tax, assessment payments and penalties	41 242 038	532 956	631 108	722 291	1 886 354
Employees tax	542 040 047	41 692 107	37 255 110	34 481 179	113 428 395
EIT credit - refunds granted against PAYE payment	(4 627 262)	(50 673)	(635 645)	(542 577)	(1 428 898)
EIT credit - refunds	(746 296)	(28 023)	(172 007)	(287 062)	(687 052)
PIT refunds	(31 137 034)	(530 464)	(686 010)	(576 037)	(1 792 511)
Tax on corporate income					
Corporate income tax	230 225 625	384 843	445 249	39 913 933	40 744 025
Secondary tax on companies	15 024	592	359	(544)	407
Withholding tax on dividends	31 154 064	2 209 080	3 349 193	1 867 408	7 425 681
Withholding tax on interest	638 701	59 183	31 029	32 443	122 655
Other					
Interest on overdue income tax	4 783 092	232 647	249 084	282 121	763 853
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>8 684</b>	<b>2 576 617</b>
Skills development levies	19 412 896	1 448 896	1 119 037	8 684	2 576 617
<b>Taxes on property</b>	<b>17 509 810</b>	<b>930 000</b>	<b>964 346</b>	<b>1 222 430</b>	<b>3 116 776</b>
Estate, inheritance and gift taxes					
Donations tax	702 682	31 560	10 892	46 561	89 013
Estate duty	2 320 507	96 256	129 073	226 719	452 048
Taxes on financial and capital transactions					
Securities transfer tax	6 865 932	724 379	440 553	479 630	1 644 562
Transfer duties	7 620 889	77 805	383 827	469 521	831 153
<b>Taxes on goods and services</b>	<b>514 266 829</b>	<b>28 356 909</b>	<b>20 290 970</b>	<b>20 828 641</b>	<b>69 436 519</b>
Value-added tax	360 554 608	18 776 741	16 236 147	17 497 398	52 510 286
Domestic VAT	421 650 757	30 729 928	23 628 214	26 987 148	81 345 289
Import VAT	192 962 798	3 529 370	11 130 424	11 682 970	26 342 764
Refunds	(254 058 947)	(15 482 538)	(18 522 491)	(21 172 719)	(55 177 768)
Turnover tax for small businesses	26 263	92	357	177	626
Specific excise duties					
Beer	48 836 105	1 591 408	(332 201)	563 078	2 222 285
Sorghum beer and sorghum flour	16 484 000	78 054	392	1 986	80 432
Wine and other fermented beverages	4 939	425	225	0	650
Spirits	5 326 196	59 462	2 032	10 311	71 805
Cigarettes and cigarette tobacco	9 281 460	452 189	22 598	530 527	1 005 715
Pipe tobacco and cigars	14 461 679	813 649	4 202	2 016	819 868
Petroleum products	493 879	122 053	1 676	1 834	125 562
Revenue from neighbouring countries	1 002 759	463 725	(363 727)	16 405	116 402
Ad valorem excise duties	1 781 193	1 850	-	-	1 850
Health promotion levies	4 328 453	822 373	5 066	9 728	837 166
General fuel levy	2 860 369	185 136	113 349	109 092	407 577
Of which:	83 441 153	5 701 916	3 646 380	1 833 330	11 181 626
Carbon fuel levy	1 966 180	121 509	84 552	46 962	253 023
CFL Domestic	1 786 082	111 706	75 853	34 499	222 058
CFL Imported	180 098	9 803	8 698	12 463	30 965
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	1 150 545	44 499	7 340	9 839	61 678
Plastic bag levy	610 782	2 102	4 280	105 062	111 444
Electricity levy	8 100 339	663 678	516 013	630 236	1 809 927
Incandescent light bulb levy	37 477	4 415	4 473	904	9 793
CO <sub>2</sub> tax - motor vehicle emissions	1 394 995	102 172	25 403	44 642	172 218
Tyre levy	951 353	62 376	22 795	25 147	110 317
International Oil Pollution Compensation Fund	3 548	-	-	-	-
Carbon tax	1 750 000	-	-	-	-
Other					
Universal Service Fund	220 839	-	1 568	7	1 576
<b>Taxes on international trade and transactions</b>	<b>60 639 807</b>	<b>1 871 615</b>	<b>2 320 662</b>	<b>2 271 075</b>	<b>6 463 352</b>
Import duties					
Customs duties	51 255 903	1 665 133	2 420 102	2 202 306	6 287 540
Specific excise duties on imports	8 244 316	45 206	17 941	112 788	175 396
Health promotion levy on imports	74 619	2 732	6 057	6 432	15 221
Other					
Miscellaneous customs and excise receipts	963 645	154 705	(123 637)	(50 451)	(19 383)
Diamond export duties	101 324	3 839	199	-	4 038
Other taxes	71	-	6	(6)	-
Stamp duties and fees	-	-	6	(6)	-
<b>State miscellaneous revenue</b>	<b>3)</b>	<b>1 590</b>	<b>1 711</b>	<b>(1 543)</b>	<b>1 757</b>
<b>Total tax revenue (gross)</b>	<b>1 425 417 596</b>	<b>77 111 258</b>	<b>64 924 272</b>	<b>100 222 434</b>	<b>242 257 964</b>
Less: SACU payments	4)	(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>49 075 462</b>	<b>100 222 434</b>	<b>226 409 154</b>
<b>Departmental revenue</b>	<b>35 973 205</b>	<b>1 833 293</b>	<b>3 182 174</b>	<b>8 331 668</b>	<b>13 347 134</b>
Sales of goods and services other than capital assets					
Sales by market establishments	65 451	4 158	4 152	4 395	12 705
Non-tax receipts	5 600	-	-	415	415
Administrative fees	1 473 117	5 135	16 395	18 251	39 781
Other sales	860 207	53 855	60 962	73 813	188 630
Selling of scrap or waste and other used current goods	10 746	159	318	377	854
Transfers received	667 716	-	43 873	-	43 873
Fines penalties and forfeits	874 175	3 631	15 650	11 308	30 589
Interest, dividends and rent on land					
Interest	6 065 515	482 155	202 485	199 409	884 049
Dividends	993 579	-	-	-	-
Rent on land	12 825 508	1 216	6 537	4 667 806	4 675 559
Of which:					
Mineral and petroleum royalties	12 696 862	380	6 087	4 667 662	4 674 129
Sales of capital assets	129 305	2 078	46	917	3 041
Financial transactions in assets and liabilities	12 002 286	1 280 906	2 831 957	3 354 976	7 467 839
Of which:					
NRF receipts	6 005 000	1 236 489	2 807 140	3 319 954	7 363 583
<b>Total national government revenue</b>	<b>1 397 995 560</b>	<b>63 095 740</b>	<b>68 106 446</b>	<b>108 554 101</b>	<b>239 756 288</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>					
Total national government revenue	1 397 995 560	63 095 740	68 106 446	108 554 101	239 756 288
Departmental revenue received but not yet paid to NRF		484 219	576 903	3 176	1 064 297
Departmental revenue collected		(596 423)	(368 947)	(344 052)	(1 309 423)
Departmental revenue received by the NRF		1 080 642	945 850	347 228	2 373 720
<b>Other revenue received by the NRF</b>	<b>6)</b>	<b>1 280</b>	<b>326 479</b>	<b>9 200</b>	<b>336 959</b>
ICASA			326 052	2 563	328 615
Financial Intelligence Centre Act	1 484	387	-	6 637	6 508
SARB Brightrock 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	1 260 802	5 419 045
Revenue collected on behalf of the UIF	19 471 167	1 443 405	1 326 166	1 291 739	4 061 310
<b>Total net revenue</b>		<b>67 582 917</b>	<b>71 935 965</b>	<b>111 119 018</b>	<b>250 637 900</b>
Cash balance NRF		16 415	3 123	(12 025)	7 513
Provincial revenue collected by SARS and transferred by NRF					
Direct transfer from NRF to the RAF		(3 770 745)	(2 558 273)	(1 599 971)	(7 928 989)
Direct transfer from NRF to the UIF		(1 895 789)	(1 443 405)	(1 326 166)	(4 665 360)
CARA added as part of cash revenue in Table 4		(49 650)	32 382	(2 360)	(19 628)
<b>Revenue collected according to Table 4</b>		<b>61 883 148</b>	<b>67 969 792</b>	<b>108 178 496</b>	<b>238 031 436</b>

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.