

Table 1 Revenue*

	2020/21			2019/20		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
R thousand						
Taxes on income and profits	813,588,183	75,893,153	160,662,942	772,680,576	96,420,082	191,256,236
Personal income tax	546,771,494	33,797,792	111,606,250	527,623,015	40,754,502	125,685,201
Provisional tax, assessment payments and penalties	41,242,038	722,291	1,886,354	45,498,854	877,541	3,062,143
Employees tax	542,040,047	34,481,179	113,428,395	518,242,316	41,027,938	126,321,899
ETI credit - refunds granted against PAYE payment	(4,627,262)	(542,577)	(1,428,896)	(4,150,349)	(356,825)	(862,151)
ETI credit - refunds	(746,296)	(287,062)	(487,092)	(603,879)	(16,854)	(323,557)
PIT refunds	(31,137,034)	(576,037)	(1,792,511)	(31,363,928)	(777,298)	(2,513,133)
Tax on corporate income						
Corporate income tax	230,225,625	39,913,933	40,744,025	211,485,535	53,810,143	56,212,245
Secondary tax on companies	15,024	(544)	407	15,961	1,839	7,316
Withholding tax on dividends	31,154,064	1,867,408	7,425,681	27,913,927	1,612,105	8,367,419
Withholding tax on Interest	638,701	32,443	122,655	596,498	24,033	149,694
Other						
Interest on overdue income tax	4,783,092	282,121	763,853	5,045,619	217,457	834,286
Small business tax amnesty	182	-	72	21	4	75
Taxes on payroll and workforce	19,412,896	8,684	2,576,617	18,486,280	1,388,121	4,287,567
Skills development levy	19,412,896	8,684	2,576,617	18,486,280	1,388,121	4,287,567
Taxes on property	17,509,810	1,222,430	3,116,776	15,979,940	1,197,194	3,688,660
Estate, inheritance and gift taxes						
Donations tax	702,682	46,561	89,013	572,261	25,841	105,301
Estate duty	2,320,507	226,719	452,048	2,047,843	156,403	446,310
Taxes on financial and capital transactions						
Securities transfer tax	6,865,932	479,630	1,644,562	6,240,209	480,310	1,285,897
Transfer duties	7,620,689	469,521	931,153	7,119,627	534,640	1,851,152
Taxes on goods and services	514,266,829	20,828,641	69,436,519	492,269,715	38,221,349	107,551,190
Value-added tax	360,554,608	17,497,398	52,510,286	346,747,694	27,469,523	73,009,964
Domestic VAT	421,650,757	26,987,148	81,345,289	399,281,300	31,097,090	95,991,625
Import VAT	192,962,798	11,682,970	26,342,764	179,987,357	14,694,803	34,423,565
Refunds	(254,058,947)	(21,172,719)	(55,177,768)	(232,520,962)	(18,322,369)	(57,405,227)
Turnover tax for small businesses	26,263	177	626	6,450	77	1,099
Specific excise duties	48,836,105	563,078	2,222,285	46,826,574	3,429,318	10,598,692
Beer	16,484,000	1,986	80,432	15,524,759	1,217,578	3,199,471
Sorghum beer and sorghum flour	4,939	0	650	4,366	379	1,373
Wine and other fermented beverages	5,326,196	10,311	71,805	4,574,469	395,585	1,051,463
Spirits	9,281,460	530,527	1,005,715	8,994,734	708,818	2,362,881
Cigarettes and cigarette tobacco	14,461,679	2,016	819,868	13,969,782	706,865	3,016,542
Pipe tobacco and cigars	493,879	1,834	125,562	495,694	34,413	120,182
Petroleum products	1,002,759	16,405	116,402	825,673	71,939	209,136
Revenue from neighbouring countries	1,781,193	-	1,850	2,437,098	293,740	637,644
Ad valorem excise duties	4,328,453	9,728	837,166	4,124,241	157	1,001,676
Health promotion levy	2,860,369	109,092	407,577	2,446,184	208,877	694,095
General fuel levy	83,441,153	1,833,330	11,181,626	80,175,160	6,106,205	19,361,359
Of which:						
Carbon fuel levy	1,966,180	46,962	253,023	1,287,285	3,255	3,255
CFL Domestic	1,786,082	34,499	222,058	1,092,715	-	-
CFL Imported	180,098	12,463	30,965	194,570	3,255	3,255
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,150,545	9,839	61,678	1,068,258	79,895	269,486
Plastic bag levy	610,782	105,062	111,444	317,897	79,889	81,782
Electricity levy	8,100,339	630,236	1,809,927	8,290,676	732,384	2,099,903
Incandescent light bulb levy	37,477	904	9,793	33,963	2,644	7,038
CO ₂ tax - motor vehicle emissions	1,394,995	44,642	172,218	1,327,417	71,469	265,599
Tyre levy	951,353	25,147	110,317	708,018	40,729	156,980
International Oil Pollution Compensation Fund	3,548	-	-	3,093	-	3,093
Carbon tax	1,750,000	-	-	-	-	-
Other						
Universal Service Fund	220,839	7	1,576	192,088	182	422
Taxes on international trade and transactions	60,639,807	2,271,075	6,463,352	56,322,406	4,104,791	10,350,020
Import duties						
Customs duties	51,255,903	2,202,306	6,287,540	47,504,071	3,567,908	9,034,718
Specific excise duties on imports	8,244,316	112,788	175,936	7,924,289	463,420	1,024,518
Health promotion levy on imports	74,619	6,432	15,221	66,606	5,744	14,907
Other						
Miscellaneous customs and excise receipts	963,645	(50,451)	(19,383)	732,759	67,718	271,023
Diamond export duties	101,324	-	4,038	94,681	1	4,854
Other taxes	71	(6)	-	1,426	-	-
Stamp duties and fees	71	(6)	-	1,426	-	-
State miscellaneous revenue	-	(1,543)	1,757	8,611	8,635	5,092
Total tax revenue (gross)	1,425,417,596	100,222,434	242,257,964	1,355,748,955	141,340,173	317,138,766
Less: SACU payments	(63,395,241)	-	(15,848,810)	(50,280,312)	-	(12,570,078)
Total tax revenue (net of SACU payments)	1,362,022,355	100,222,434	226,409,154	1,305,468,643	141,340,173	304,568,688
Departmental revenue	35,973,205	8,331,668	13,347,134	38,090,539	5,901,305	13,418,027
Sales of goods and services other than capital assets						
Sales by market establishments	65,451	4,395	12,705	50,035	4,098	12,343
Non-tax receipts	5,600	415	415	5,452	334	668
Administrative fees	1,473,117	18,251	39,781	244,658	17,538	55,944
Other sales	860,207	73,813	188,630	1,401,158	70,767	239,820
Selling of scrap or waste and other used current goods	10,746	377	854	8,177	288	1,650
Transfers received	667,716	-	43,673	394,776	54,418	77,881
Fines penalties and forfeits	874,175	11,308	30,589	569,493	23,717	54,169
Interest, dividends and rent on land						
Interest	6,065,515	199,409	884,049	7,609,724	161,238	530,020
Dividends	993,579	-	706,827	516,827	516,409	516,409
Rent on land	12,825,508	4,667,806	4,675,559	11,829,142	4,767,655	4,803,113
Of which:						
Mineral and petroleum royalties	12,696,862	4,667,662	4,674,129	11,805,053	4,765,512	4,794,932
Sales of capital assets	129,305	917	3,041	110,373	657	12,660
Financial transactions in assets and liabilities	12,002,286	3,354,976	7,467,839	15,160,724	284,187	7,113,350
Of which:						
NRF receipts	6,005,000	3,319,954	7,363,583	12,801,333	193,328	6,907,224
Total national government revenue	1,397,995,560	108,554,101	239,756,288	1,343,559,183	147,241,478	317,986,714

Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,397,995,560	108,554,101	239,756,288	1,343,559,183	147,241,478	317,986,714
Departmental revenue received but not yet paid to NRF		3,176	1,064,297	(54,159)	(177,559)	(60,043)
Departmental revenue collected		(344,052)	(1,309,423)	(13,484,153)	(942,465)	(1,715,870)
Departmental revenue received by the NRF		347,228	2,373,720	13,429,994	764,906	1,655,827
Other revenue received by the NRF	6)	9,200	336,959	1,558,893	22,943	727,717
ICASA		2,563	328,655	1,479,589	19,227	720,826
Financial Intelligence Centre Act		6,637	8,508	78,984	550	750
SARB Brightrock life penalty		-	-	1,000	-	210
Proceeds of organised Crime Act		-	-	3,166	3,166	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		-	-	57	0	1
Revenue collected on behalf of the RAF	46,972,562	1,260,802	5,419,045	42,755,355	3,530,607	10,720,014
Revenue collected on behalf of the UIF	19,471,167	1,291,739	4,061,310	20,100,561	1,622,087	4,728,763
Total net revenue		111,119,018	250,637,900	1,407,919,889	152,239,556	334,103,166
Cash balance NRF		(12,025)	7,513	31,925	(10,474)	(247,343)
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	(1)	(1)
Direct transfer from NRF to the RAF		(1,599,971)	(7,928,989)	(42,632,836)	(3,461,515)	(10,837,633)
Direct transfer from NRF to the UIF		(1,326,166)	(4,665,360)	(19,901,483)	(1,595,692)	(4,803,387)
CARA added as part of cash revenue in Table 4		(2,360)	(19,628)	12,169	4,746	6,382
Revenue collected according to Table 4		108,178,496	238,031,436	1,345,429,607	147,176,620	318,221,184

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.

	1,397,995,560	108,178,496	238,031,436	1,345,429,607	147,176,620	318,221,184
Funds Intransit	1,397,995,560	108,178,496	238,031,436	1,345,429,607	147,176,620	318,221,184
Intransit/(Overremitted)	-	0	(0)	(0)		