

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	July	Year to date	Preliminary outcome	July	Year to date
Taxes on income and profits	631,412,039	38,199,166	198,862,109	772,680,576	38,395,560	220,651,797
Personal income tax	455,492,530	34,826,343	146,432,593	527,623,015	35,484,723	161,169,924
Provisional tax, assessment payments and penalties	39,288,673	768,742	2,655,096	45,498,854	781,828	3,843,971
Employees tax	463,419,048	36,096,743	149,525,138	518,242,316	41,101,467	167,423,366
ETI credit - refunds granted against PAYE payment	(18,838,769)	(630,563)	(2,059,459)	(4,150,349)	(429,039)	(1,291,190)
ETI credit - refunds	(433,114)	(325,113)	(812,205)	(603,879)	(30,074)	(353,631)
PIT refunds	(27,943,308)	(1,083,466)	(2,875,977)	(31,363,928)	(5,939,458)	(8,452,591)
Tax on corporate income						
Corporate income tax	154,550,573	1,566,346	42,310,371	211,485,535	795,903	57,008,148
Secondary tax on companies	11,508	1,415	1,821	1,821	2,009	9,325
Withholding tax on dividends	16,647,873	1,470,065	8,896,746	27,913,927	1,859,617	10,227,036
Withholding tax on interest	540,222	43,083	165,739	596,498	46,037	195,731
Other						
Interest on overdue income tax	4,169,262	291,915	1,055,767	5,045,619	207,252	1,041,537
Small business tax amnesty	72	-	72	21	19	95
Taxes on payroll and workforce	11,291,374	88,986	2,665,603	18,486,280	1,443,837	5,731,405
Skills development levy	11,291,374	88,986	2,665,603	18,486,280	1,443,837	5,731,405
Taxes on property	14,192,468	1,300,105	4,416,881	15,979,940	1,255,268	4,943,928
Estate, inheritance and gift taxes						
Donations tax	459,332	34,777	123,790	572,261	41,455	146,756
Estate duty	1,791,924	264,484	716,532	2,047,843	197,905	644,216
Taxes on financial and capital transactions						
Securities transfer tax	6,818,182	467,319	2,111,882	6,240,209	353,650	1,639,547
Transfer duties	5,123,031	533,524	1,484,677	7,119,627	662,257	2,513,409
Taxes on goods and services	417,508,990	32,016,883	101,453,202	492,289,715	38,714,315	147,265,506
Value-added tax	301,322,865	24,156,556	76,686,841	346,747,694	27,931,003	100,940,967
Domestic VAT	360,489,610	33,184,656	114,529,945	399,281,300	33,218,205	129,209,831
Import VAT	149,823,980	11,388,901	37,731,665	179,987,357	15,210,416	49,633,981
Refunds	(208,990,926)	(20,417,001)	(75,594,769)	(232,520,962)	(20,497,618)	(77,902,845)
Turnover tax for small businesses	6,293	69	695	8,450	115	1,214
Specific excise duties						
Beer	36,286,895	1,709,728	3,932,013	46,826,574	3,160,961	13,759,654
Sorghum beer and sorghum flour	12,364,410	483,524	563,956	15,524,759	1,144,692	4,344,163
Wine and other fermented beverages	4,289	509	1,159	4,366	353	1,726
Spirits	3,992,258	139,842	211,647	4,574,469	328,235	1,379,698
Cigarettes and cigarette tobacco	7,045,731	507,927	1,513,642	8,994,734	864,563	3,227,443
Pipe tobacco and cigars	10,149,801	67,154	887,022	13,969,782	630,874	3,647,416
Petroleum products	443,812	9,588	135,150	495,694	38,793	158,976
Revenue from neighbouring countries	810,324	38,382	154,784	825,673	69,202	278,339
Ad valorem excise duties	1,476,270	462,802	464,652	2,437,098	84,249	721,893
Health promotion levy	3,252,520	414,008	1,251,174	4,124,241	1,056,080	2,057,756
General fuel levy	2,076,025	124,990	532,558	2,445,184	168,244	862,339
Of which:	63,187,856	4,773,114	15,954,740	80,175,160	6,269,229	25,630,588
Carbon fuel levy	1,241,727	104,873	357,895	1,287,285	15,660	18,916
CFL Domestic	1,066,688	81,015	303,072	1,092,715	-	-
CFL Imported	175,040	23,858	54,823	194,570	15,660	18,916
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	206,000	2,593	64,271	1,068,258	89,969	359,455
Plastic bag levy	353,341	1,331	112,775	317,897	6,341	38,123
Electricity levy	7,139,670	680,669	2,490,596	8,290,676	724,050	2,823,963
Incandescent light bulb levy	39,540	1,248	11,041	33,963	2,477	9,515
CO ₂ tax - motor vehicle emissions	1,125,619	110,784	283,002	1,327,417	196,099	461,698
Tyre levy	612,246	41,292	151,609	708,018	107,950	264,930
International Oil Pollution Compensation Fund	2,565	-	-	3,093	-	3,093
Carbon tax	1,750,000	-	-	-	-	-
Other						
Universal Service Fund	147,755	312	1,888	192,088	1,798	2,220
Taxes on international trade and transactions	46,918,568	4,144,629	10,607,981	56,322,406	5,008,014	15,358,034
Import duties						
Customs duties	40,732,745	3,153,901	9,441,441	47,504,071	4,364,813	13,399,531
Specific excise duties on imports	5,100,861	389,678	565,614	7,924,289	590,127	1,614,644
Health promotion levy on imports	55,134	4,136	19,357	66,606	6,527	21,434
Other						
Miscellaneous customs and excise receipts	946,013	596,914	577,531	732,759	42,594	313,617
Diamond export duties	83,815	-	4,038	94,681	3,953	8,807
Other taxes	6	6	6	1,426	-	-
Stamp duties and fees	6	6	6	1,426	-	-
State miscellaneous revenue	3,300	427	2,184	8,611	(290,664)	(285,572)
Total tax revenue (gross)	1,121,326,745	75,790,002	318,007,966	1,355,748,955	85,526,331	402,665,096
Less: SACU payments	(63,395,241)	(15,848,810)	(31,697,620)	(50,280,312)	(12,570,078)	(25,140,156)
Total tax revenue (net of SACU payments)	1,057,931,504	59,941,192	286,310,346	1,305,468,643	72,956,253	377,524,940
Departmental revenue	41,582,143	2,945,120	16,292,255	38,090,539	793,557	14,211,584
Sales of goods and services other than capital assets						
Sales by market establishments	68,487	4,189	16,894	50,035	4,156	16,499
Non-bx receipts	5,600	107	5,422	5,422	734	1,402
Administrative fees	1,466,374	13,622	53,403	244,658	24,756	80,700
Other sales	864,439	69,584	258,214	1,401,158	81,030	320,851
Selling of scrap or waste and other used current goods	10,648	614	1,467	8,177	1,034	2,684
Transfers received	667,339	73,684	117,357	394,776	5,270	83,151
Fines penalties and forfeits	1,477,768	19,244	49,833	569,493	86,934	141,103
Interest, dividends and rent on land						
Interest	4,614,321	129,831	1,013,680	7,609,724	271,417	801,437
Dividends	329,101	216,758	216,758	705,027	6,341	516,409
Rent on land	8,397,855	(1,176,720)	3,498,639	11,829,142	9,507	4,812,620
Of which:						
Mineral and petroleum royalties	8,367,457	(1,177,128)	3,497,001	11,805,053	6,054	4,800,987
Sales of capital assets	124,809	23,713	26,754	110,373	12,160	24,820
Financial transactions in assets and liabilities	23,138,000	3,570,495	11,038,334	15,160,724	296,559	7,409,909
Of which:						
NRF receipts	17,167,000	3,550,323	10,913,906	12,801,333	236,828	7,144,052
Total national government revenue	1,099,513,647	62,846,313	302,602,601	1,343,559,183	73,749,810	391,736,524
Recognition to total net revenue and revenue collected on Table 4						
Total national government revenue	1,099,513,647	62,846,313	302,602,601	1,343,559,183	73,749,810	391,736,524
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(251,746)	(251,746)	812,551	(54,159)	611,962	551,919
Departmental revenue received by the NRF	(571,925)	(571,925)	(1,881,348)	(13,484,153)	(550,675)	(2,266,545)
Other revenue received by the NRF	136,714	473,673	1,558,893	1,558,893	12,072	739,789
ICASA	135,891	464,546	1,479,589	1,479,589	11,482	732,308
Financial Intelligence Centre Act	619	9,127	78,994	78,994	590	1,340
SARB Brightrock life penalty	-	-	-	1,000	-	210
Proceeds of organised Crime Act	-	-	-	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	-	1
Revenue collected on behalf of the RAF	44,073,265	2,357,606	7,776,651	42,756,355	3,410,771	14,130,785
Revenue collected on behalf of the UIF	19,375,891	1,457,470	5,518,780	20,100,561	1,624,246	6,353,039
Total net revenue	66,546,356	317,184,256	1,407,918,889	79,408,860	413,512,026	413,512,026
Cash balance NRF	13,620	21,133	31,925	31,925	234,915	(12,428)
Provincial revenue collected by SARS and transferred by NRF	-	-	-	(58)	-	(1)
Direct transfer from NRF to the RAF	(1,260,802)	(9,189,791)	(42,632,836)	(3,530,607)	(14,368,240)	(14,368,240)
Direct transfer from NRF to the UIF	(1,291,739)	(5,957,099)	(19,901,483)	(1,622,087)	(6,425,474)	(6,425,474)
CARA added as part of cash revenue in Table 4	18,537	(1,091)	12,169	104,384	110,766	110,766
Revenue collected according to Table 4	64,025,972	302,057,406	1,345,429,607	74,595,465	392,816,649	392,816,649

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.