

Table 1 Revenue*

R thousand	2020/21						
	Revised estimate	April	May	June	July	August	Year to date
Taxes on income and profits	631,412,039	44,502,248	40,267,541	75,893,153	38,199,166	54,625,199	253,487,308
Personal income tax	455,492,530	41,615,903	36,192,555	33,797,792	34,826,343	36,297,897	182,730,491
Provisional tax, assessment payments and penalties	39,288,873	532,956	631,108	722,291	768,742	8,712,597	11,367,893
Employees tax	463,419,048	41,692,107	37,255,110	34,481,179	36,096,743	37,366,128	186,891,266
ETI credit - refunds granted against PAYE payment	(18,838,769)	(50,673)	(835,645)	(542,577)	(542,577)	(721,240)	(2,780,698)
ETI credit - refunds	(433,114)	(28,023)	(172,007)	(287,062)	(325,113)	(492,220)	(1,304,425)
PII refunds	(27,943,308)	(530,464)	(686,010)	(576,037)	(1,083,466)	(8,567,369)	(11,443,346)
Tax on corporate income							
Corporate income tax	154,550,573	384,843	445,249	39,913,933	1,566,346	16,583,404	58,893,775
Secondary tax on companies	11,508	592	359	(544)	1,415	14,900	16,721
Withholding tax on dividends	16,647,873	2,209,080	3,349,193	1,867,408	1,470,065	1,308,870	10,204,616
Withholding tax on interest	540,222	59,183	31,029	32,443	43,083	23,768	189,507
Other							
Interest on overdue income tax	4,169,262	232,647	249,084	282,121	291,915	396,359	1,452,126
Small business tax amnesty	72	72	72	72	72	72	72
Taxes on payroll and workforce	11,291,374	1,448,896	1,119,037	8,684	88,986	75,881	2,741,484
Skills development levy	11,291,374	1,448,896	1,119,037	8,684	88,986	75,881	2,741,484
Taxes on property	14,192,468	930,000	964,346	1,222,430	1,300,105	1,253,114	5,669,995
Estate, inheritance and gift taxes							
Donations tax	459,332	31,560	10,892	46,561	34,777	55,123	178,913
Estate duty	1,791,924	96,256	129,073	226,719	264,484	157,561	874,094
Taxes on financial and capital transactions							
Securities transfer tax	6,818,182	724,379	440,553	479,630	467,319	440,190	2,552,072
Transfer duties	5,123,031	77,805	383,827	469,521	533,524	600,240	2,064,918
Taxes on goods and services	417,508,990	28,356,909	20,250,970	20,828,641	32,016,683	38,058,942	139,512,145
Value-added tax	301,322,665	18,776,741	16,236,147	17,497,398	24,156,556	28,925,326	105,592,168
Domestic VAT	360,489,610	30,729,928	23,628,214	26,987,148	33,184,656	32,688,283	147,218,228
Import VAT	149,823,380	3,529,370	11,130,424	11,682,970	11,388,901	12,281,817	50,013,482
Refunds	(208,990,926)	(15,482,558)	(18,522,491)	(21,172,719)	(20,417,001)	(16,044,773)	(91,639,542)
Turnover tax for small businesses	6,293	92	357	177	69	1,661	2,356
Specific excise duties	36,286,895	1,991,408	(332,201)	563,078	1,709,728	1,373,222	5,305,235
Beer	12,364,410	78,054	392	1,986	483,524	732,722	1,296,678
Sorghum beer and sorghum flour	4,289	425	225	0	509	129	1,288
Wine and other fermented beverages	3,992,258	59,462	2,032	10,311	139,842	10,884	222,531
Spirits	7,045,731	452,189	22,998	530,527	507,927	299,222	1,812,865
Cigarettes and cigarette tobacco	10,149,801	813,649	4,202	2,016	67,154	54,640	941,661
Pipe tobacco and cigars	443,812	122,053	1,676	1,834	9,588	11,040	146,191
Petroleum products	810,324	463,725	(363,727)	16,405	38,382	264,585	419,369
Revenue from neighbouring countries	1,476,270	1,850	1,850	-	462,802	464,652	464,652
Ad valorem excise duties	3,252,520	822,373	5,066	9,728	414,008	166	1,251,340
Health promotion levy	2,076,025	185,136	113,349	109,092	124,980	134,742	667,299
General fuel levy	63,187,856	5,701,916	3,646,380	1,833,330	4,773,114	6,807,651	22,762,391
Of which:							
Carbon fuel levy	1,241,727	121,509	84,552	46,962	104,873	151,953	509,848
CFL Domestic	1,066,688	111,706	75,853	34,499	81,015	119,220	422,293
CFL Imported	175,040	9,803	8,698	12,463	23,858	32,732	87,555
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax	206,000	44,499	7,340	9,839	2,593	2,419	66,690
Plastic bag levy	353,341	2,102	4,280	105,062	1,331	1,374	114,149
Electricity levy	7,139,670	663,678	516,013	630,236	680,669	707,817	3,198,413
Incandescent light bulb levy	39,540	4,415	4,473	904	1,248	854	11,895
CO ₂ tax - motor vehicle emissions	1,125,619	102,172	25,403	44,642	110,784	67,306	350,308
Tyre tax	612,246	62,376	22,795	25,147	41,292	33,732	185,341
International Oil Pollution Compensation Fund	2,565	-	-	-	-	2,671	2,671
Carbon tax	1,750,000	-	-	-	-	-	-
Other							
Universal Service Fund	147,755	-	1,568	7	312	-	1,888
Taxes on international trade and transactions	46,918,568	1,871,615	2,320,662	2,271,075	4,144,629	3,545,311	14,153,292
Import duties							
Customs duties	40,732,745	1,665,133	2,420,102	2,202,306	3,153,901	3,224,112	12,665,553
Specific excise duties on imports	5,100,861	45,206	17,941	112,788	389,678	141,351	706,965
Health promotion levy on imports	55,134	2,732	6,057	6,432	4,136	3,161	22,518
Other							
Miscellaneous customs and excise receipts	946,013	154,705	(123,637)	(50,451)	596,914	176,686	754,217
Diamond export duties	83,815	3,839	199	-	-	-	4,038
Other taxes	6	6	6	(6)	6	-	6
Stamp duties and fees	6	6	6	(6)	6	-	6
State miscellaneous revenue	3,300	1,590	1,711	(1,543)	427	(405)	1,779
Total tax revenue (gross)	1,121,326,745	77,111,258	64,924,272	100,222,434	75,750,022	97,558,043	415,566,043
Less: SACU payments	(63,395,241)	(15,848,810)	-	-	(15,848,810)	-	(31,697,620)
Total tax revenue (net of SACU payments)	1,057,931,504	61,262,448	64,924,272	100,222,434	59,901,192	97,558,043	383,868,389
Departmental revenue	41,582,143	1,833,293	3,182,174	8,331,668	2,945,120	4,297,106	20,589,361
Sales of goods and services other than capital assets							
Sales by market establishments	68,487	4,158	4,152	4,395	4,189	4,202	21,096
Non-tax receipts	5,600	-	-	415	107	574	1,096
Administrative fees	1,466,374	5,135	16,395	18,251	13,622	31,909	85,312
Other sales	864,439	53,855	60,962	73,813	69,594	97,712	355,926
Selling of scrap or waste and other used current goods	10,648	159	318	377	614	490	1,957
Transfers received	667,339	-	43,673	-	73,684	-	117,357
Fines penalties and forfeits	1,477,768	3,631	15,650	11,308	19,244	45,165	94,997
Interest, dividends and rent on land							
Interest	4,614,321	482,155	202,485	199,409	129,831	317,057	1,330,938
Dividends	329,101	-	-	-	216,758	-	216,758
Rent on land	8,397,855	1,216	6,537	4,667,806	(1,176,720)	349,787	3,848,626
Of which:							
Mineral and petroleum royalties	8,367,457	380	6,087	4,667,662	(1,177,128)	349,173	3,846,173
Sales of capital assets	124,809	2,078	46	917	23,713	6,222	32,976
Financial transactions in assets and liabilities	23,138,000	1,280,906	2,831,957	3,354,976	3,570,495	3,443,988	14,462,311
Of which:							
NRF receipts	17,167,000	1,236,489	2,807,140	3,319,954	3,550,323	3,161,507	14,075,413
Total national government revenue	1,099,513,647	63,095,740	68,106,446	108,554,101	62,846,313	101,855,149	404,457,749
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue	1,099,513,647	63,095,740	68,106,446	108,554,101	62,846,313	101,855,149	404,457,749
Departmental revenue received but not yet paid to NRF		484,219	576,903	3,176	(251,746)	(340,255)	472,295
Departmental revenue collected		(596,423)	(368,947)	(344,052)	(571,925)	(786,426)	(2,667,775)
Departmental revenue received by the NRF		1,080,642	945,850	347,228	320,179	446,171	3,140,070
Other revenue received by the NRF		1,280	326,479	9,200	136,714	209,925	683,598
ICASA		-	326,092	2,563	135,891	-	464,546
Financial Intelligence Centre Act		1,484	387	6,637	619	300	9,427
Refund Police		(204)	-	-	204	-	-
Competition Commission		-	-	-	-	209,625	209,625
Revenue collected on behalf of the Provincial Authorities		-	-	-	-	-	-
Revenue collected on behalf of the RAF	44,073,265	2,558,273	1,599,971	1,260,802	2,357,606	3,646,053	11,422,704
Revenue collected on behalf of the UIF	19,375,891	1,443,405	1,326,166	1,291,739	1,457,470	1,549,733	7,068,513
Total net revenue		67,582,917	71,935,965	111,119,018	66,546,356	106,920,604	424,104,860
Cash balance NRF		16,415	3,123	(12,025)	(5,620)	(26,756)	(6,233)
Direct transfer from NRF to the RAF		(3,770,745)	(2,558,273)	(1,599,971)	(1,260,802)	(2,357,606)	(11,547,397)
Direct transfer from NRF to the UIF		(1,895,789)	(1,443,405)	(1,326,166)	(1,291,739)	(1,457,470)	(7,141,569)
CARA added as part of cash revenue in Table 4		(49,650)	32,382	(2,360)	18,537	1,744	653
Revenue collected according to Table 4		61,883,148	67,969,792	108,178,496	64,025,924	103,800,516	405,137,924

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.