

Table 1 Revenue\*

R thousand	2020/21			2019/20		
	Revised estimate	August	Year to date	Preliminary outcome	August	Year to date
<b>Taxes on income and profits</b>	<b>631,412,039</b>	<b>54,625,199</b>	<b>253,487,308</b>	<b>772,680,576</b>	<b>70,448,928</b>	<b>300,100,725</b>
Personal income tax	455,492,530	36,297,897	182,730,491	527,623,015	46,609,600	207,779,524
Provisional tax, assessment payments and penalties	39,286,673	8,712,597	11,367,693	45,498,854	10,748,088	14,592,059
Employees tax	463,419,048	37,366,128	186,891,266	518,242,316	41,635,415	209,058,781
ETI credit - refunds granted against PAYE payment	(18,838,769)	(721,240)	(2,780,698)	(4,150,349)	(339,904)	(1,631,094)
ETI credit - refunds	(433,114)	(492,220)	(1,304,425)	(603,879)	(25,480)	(379,111)
PIT refunds	(27,943,308)	(8,567,369)	(11,443,346)	(31,363,928)	(5,408,519)	(13,861,110)
Tax on corporate income						
Corporate income tax	154,650,573	16,583,404	58,893,775	211,485,635	21,443,016	78,451,164
Secondary tax on companies	11,508	14,900	16,721	15,961	(507)	8,819
Withholding tax on dividends	16,647,873	1,308,870	10,204,616	27,913,927	2,149,460	12,376,496
Withholding tax on interest	540,222	23,768	189,507	596,498	46,017	241,748
Other						
Interest on overdue income tax	4,169,262	396,359	1,452,126	5,045,619	201,344	1,242,881
Small business tax amnesty	72	-	72	21	(1)	93
<b>Taxes on payroll and workforce</b>	<b>11,291,374</b>	<b>75,881</b>	<b>2,741,484</b>	<b>18,486,280</b>	<b>1,524,560</b>	<b>7,255,965</b>
Skills development levy	11,291,374	75,881	2,741,484	18,486,280	1,524,560	7,255,965
<b>Taxes on property</b>	<b>14,192,468</b>	<b>1,233,114</b>	<b>5,669,995</b>	<b>15,979,940</b>	<b>1,311,750</b>	<b>6,255,678</b>
Estate, inheritance and gift taxes						
Donations tax	459,332	55,123	178,913	572,261	26,384	173,140
Estate duty	1,791,924	157,561	874,094	2,047,843	169,149	813,364
Taxes on financial and capital transactions						
Securities transfer tax	6,818,182	440,190	2,552,072	6,240,209	504,941	2,144,488
Transfer duties	5,123,031	600,240	2,064,918	7,119,627	611,277	3,124,686
<b>Taxes on goods and services</b>	<b>417,508,990</b>	<b>38,028,942</b>	<b>139,512,145</b>	<b>492,269,715</b>	<b>38,378,662</b>	<b>185,644,187</b>
Value-added tax	301,322,665	28,935,326	105,592,168	346,747,684	28,392,250	129,250,217
Domestic VAT	360,489,610	32,688,283	147,218,228	399,281,300	32,067,614	161,277,445
Import VAT	149,823,980	12,281,817	50,013,482	179,987,367	16,752,271	66,386,252
Refunds	(208,990,926)	(16,044,773)	(91,639,542)	(232,520,962)	(20,510,636)	(98,413,481)
Turnover tax for small businesses	6,293	1,661	2,356	8,450	12,442	13,656
Specific excise duties						
Beer	36,286,895	1,373,222	5,305,235	46,826,574	2,848,098	16,607,752
Sorghum beer and sorghum flour	12,364,410	732,722	1,296,678	15,524,759	1,239,158	5,583,321
Wine and other fermented beverages	3,992,258	10,884	222,531	4,574,469	19,739	1,399,437
Spirits	7,045,731	299,222	1,812,865	8,994,734	443,238	3,670,681
Cigarettes and cigarette tobacco	10,149,801	54,640	941,661	13,969,782	891,549	4,538,965
Pipe tobacco and cigars	443,812	11,040	146,191	495,694	37,302	196,277
Petroleum products	810,324	264,585	419,369	825,673	67,757	346,096
Revenue from neighbouring countries	1,476,270	-	464,652	2,437,098	148,988	870,881
Ad valorem excise duties	3,252,520	166	1,251,340	4,124,241	19,830	2,077,586
Health promotion levy	2,076,025	134,742	667,299	2,446,184	186,100	1,048,439
General fuel levy	63,187,856	6,807,651	22,762,391	80,175,160	6,035,767	31,666,355
Of which:						
Carbon fuel levy	1,241,727	151,953	509,848	1,287,285	65,125	84,040
CFL Domestic	1,066,688	119,220	422,293	1,092,715	51,885	51,885
CFL Imported	175,040	32,732	87,555	194,570	13,240	32,156
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	206,000	2,419	66,690	1,068,258	78,625	438,080
Plastic bag levy	353,341	1,374	114,149	317,897	808	88,331
Electricity levy	7,139,670	707,817	3,198,419	8,290,676	739,522	3,563,475
Incandescent light bulb levy	39,540	854	11,895	33,963	3,065	12,580
CO <sub>2</sub> tax - motor vehicle emissions	1,125,619	67,306	350,308	1,327,417	87,746	549,444
Tyre levy	612,246	33,732	185,341	708,018	45,736	310,666
International Oil Pollution Compensation Fund	2,965	2,671	2,671	3,093	-	3,093
Carbon tax	1,750,000	-	-	-	-	-
Other						
Universal Service Fund	147,755	-	1,888	192,088	11,695	13,915
<b>Taxes on international trade and transactions</b>	<b>46,918,568</b>	<b>3,545,311</b>	<b>14,153,292</b>	<b>56,322,406</b>	<b>4,782,367</b>	<b>20,140,401</b>
Import duties						
Customs duties	40,732,745	3,224,112	12,665,553	47,504,071	4,176,624	17,576,155
Specific excise duties on imports	5,100,861	141,351	706,965	7,924,289	557,907	2,172,551
Health promotion levy on imports	55,134	3,161	22,518	66,606	3,407	24,841
Other						
Miscellaneous customs and excise receipts	946,013	176,686	754,217	732,759	44,220	357,837
Diamond export duties	83,815	-	4,038	94,681	210	9,018
<b>Other taxes</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>1,428</b>	<b>-</b>	<b>-</b>
Stamp duties and fees	6	-	6	1,428	-	-
<b>State miscellaneous revenue</b>	<b>3,300</b>	<b>(405)</b>	<b>1,779</b>	<b>8,611</b>	<b>(2,525)</b>	<b>(288,097)</b>
<b>Total tax revenue (gross)</b>	<b>1,421,326,745</b>	<b>97,508,043</b>	<b>415,566,009</b>	<b>1,355,748,955</b>	<b>116,443,763</b>	<b>519,108,859</b>
Less: SACU payments	(63,395,241)	-	(31,697,620)	(50,280,312)	-	(25,140,156)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,057,931,504</b>	<b>97,508,043</b>	<b>383,868,389</b>	<b>1,305,468,643</b>	<b>116,443,763</b>	<b>493,968,703</b>
<b>Departmental revenue</b>	<b>41,582,143</b>	<b>4,297,106</b>	<b>20,589,361</b>	<b>38,099,539</b>	<b>1,488,703</b>	<b>15,700,286</b>
Sales of goods and services other than capital assets						
Sales by market establishments	68,487	4,202	21,096	50,035	4,134	20,632
Non-tax receipts	5,600	574	1,096	5,452	299	1,701
Administrative fees	1,466,374	31,909	85,312	244,658	20,569	101,269
Other sales	864,439	97,712	355,926	1,401,158	79,107	399,958
Selling of scrap or waste and other used current goods	10,648	490	1,957	8,177	599	3,283
Transfers received	667,339	-	117,357	394,776	155	83,305
Fines penalties and forfeits	1,477,768	45,165	94,997	569,493	21,805	162,908
Interest, dividends and rent on land						
Interest	4,614,321	317,057	1,330,938	7,609,724	371,300	1,172,736
Dividends	329,101	-	218,758	706,827	-	516,409
Rent on land	8,397,855	349,787	3,848,626	11,829,142	380,608	5,193,228
Of which:						
Mineral and petroleum royalties	8,367,457	349,173	3,846,173	11,805,053	379,624	5,180,610
Sales of capital assets	124,809	6,222	32,976	110,373	7,939	32,759
Financial transactions in assets and liabilities	23,138,000	3,443,988	14,482,321	15,160,724	602,188	8,012,097
Of which:						
NRF receipts	17,167,000	3,161,507	14,075,413	12,801,333	536,881	7,680,933
<b>Total national government revenue</b>	<b>1,099,513,647</b>	<b>101,855,149</b>	<b>404,457,749</b>	<b>1,343,559,183</b>	<b>117,932,466</b>	<b>509,668,989</b>
<b>Recognition to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1,099,513,647</b>	<b>101,855,149</b>	<b>404,457,749</b>	<b>1,343,559,183</b>	<b>117,932,466</b>	<b>509,668,989</b>
<b>Departmental revenue received but not yet paid to NRF</b>		<b>(340,255)</b>	<b>427,295</b>	<b>(54,159)</b>	<b>226,537</b>	<b>778,456</b>
Departmental revenue collected		(786,426)	(2,667,775)	(13,484,153)	(572,198)	(2,838,743)
Departmental revenue received by the NRF		446,171	3,140,070	13,429,994	798,735	3,617,199
<b>Other revenue received by the NRF</b>	<b>209,925</b>	<b>683,598</b>	<b>683,598</b>	<b>1,558,893</b>	<b>198,344</b>	<b>938,133</b>
ICASA	-	-	464,546	1,479,589	196,450	930,758
Financial Intelligence Centre Act	300	-	9,427	1,000	10	1,359
SARB Brightrock life penalty	-	-	-	-	-	210
Proceeds of organised Crime Act	-	-	-	3,166	-	3,166
Asset Forfeiture Unit	-	-	-	2,331	-	765
National Library	-	-	-	-	-	2,000
Refund Police	-	-	-	(6,118)	(57)	(57)
Refund Correctional Services	-	-	-	(59)	(59)	(59)
Competition Commission	209,625	209,625	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	-	-	-	57	0	1
Revenue collected on behalf of the RAF	44,073,265	3,646,053	11,422,704	42,755,355	3,201,070	17,331,855
Revenue collected on behalf of the UIF	19,375,891	1,549,733	7,068,513	20,100,561	1,658,067	8,011,076
<b>Total net revenue</b>	<b>106,920,604</b>	<b>424,104,860</b>	<b>1,407,919,889</b>	<b>123,216,484</b>	<b>536,728,510</b>	
Cash balance NRF	(26,756)	(5,623)	31,925	98,275	86,297	
Provincial revenue collected by SARS and transferred by NRF	-	-	(58)	-	(1)	
Direct transfer from NRF to the RAF	(2,357,606)	(11,547,397)	(42,632,836)	(3,410,771)	(17,779,011)	
Direct transfer from NRF to the UIF	(1,457,470)	(7,414,569)	(19,901,483)	(1,624,246)	(8,049,720)	
CARA added as part of cash revenue in Table 4	1,744	653	12,169	3,409	114,175	
<b>Revenue collected according to Table 4</b>	<b>103,080,516</b>	<b>405,137,924</b>	<b>1,345,429,607</b>	<b>118,283,601</b>	<b>511,100,250</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.