

Table 1 Revenue\*

R thousand	2020/21								
	Revised estimate	April	May	June	July	August	September	Year to date	
<b>Taxes on income and profits</b>	<b>631,412,039</b>	<b>44,502,248</b>	<b>40,267,541</b>	<b>75,893,153</b>	<b>38,199,166</b>	<b>54,625,199</b>	<b>54,199,269</b>	<b>307,686,577</b>	
Personal income tax	455,492,530	41,615,903	36,192,555	33,797,792	34,626,343	36,297,897	35,952,832	218,683,322	
Provisional tax, assessment payments and penalties	39,288,873	532,956	631,108	722,291	768,742	8,712,597	2,108,515	13,416,206	
Employers tax	463,419,048	41,692,107	37,255,110	34,481,179	36,096,743	37,366,128	39,332,803	228,234,068	
ETI credit - refunds granted against PAYE payment	(18,838,769)	(50,673)	(835,645)	(542,577)	(542,577)	(630,563)	(628,886)	(3,309,585)	
ETI credit - refunds	(433,114)	(28,023)	(172,007)	(287,062)	(325,113)	(492,220)	(81,601)	(1,386,026)	
PIT refunds	(27,943,308)	(530,464)	(686,010)	(576,307)	(1,083,466)	(8,567,369)	(4,877,998)	(16,321,344)	
Tax on corporate income									
Corporate income tax	154,550,573	384,843	445,249	39,913,933	1,566,346	16,583,404	16,736,825	75,630,601	
Secondary tax on companies	11,508	592	359	(544)	1,415	14,900	1,546	18,267	
Withholding tax on dividends	16,647,873	2,209,080	3,349,193	1,867,408	1,470,065	1,308,870	1,067,479	11,272,095	
Withholding tax on interest	540,222	59,183	31,029	32,443	43,083	23,768	40,210	229,717	
Other									
Interest on overdue income tax	4,169,262	232,647	249,084	282,121	291,915	396,359	400,378	1,852,504	
Small business tax amnesty	72	72	72	72	72	72	72	72	
<b>Taxes on payroll and workforce</b>	<b>11,291,374</b>	<b>1,448,896</b>	<b>1,119,037</b>	<b>8,684</b>	<b>88,986</b>	<b>75,881</b>	<b>69,906</b>	<b>2,911,390</b>	
Skills development levy	11,291,374	1,448,896	1,119,037	8,684	88,986	75,881	69,906	2,911,390	
<b>Taxes on property</b>	<b>14,192,468</b>	<b>930,000</b>	<b>964,346</b>	<b>1,222,430</b>	<b>1,300,105</b>	<b>1,253,114</b>	<b>1,425,464</b>	<b>7,095,460</b>	
Estate, inheritance and gift taxes									
Donations tax	459,332	31,560	10,892	46,561	34,777	55,123	68,695	247,608	
Estate duty	1,791,924	96,256	129,073	226,719	264,484	157,561	279,992	1,154,085	
Taxes on financial and capital transactions									
Securities transfer tax	6,818,182	724,379	440,553	479,630	467,319	440,190	337,034	2,889,106	
Transfer duties	5,123,031	77,805	383,827	469,521	533,524	609,240	739,743	2,804,661	
<b>Taxes on goods and services</b>	<b>417,508,990</b>	<b>28,356,909</b>	<b>20,250,970</b>	<b>20,828,641</b>	<b>32,016,683</b>	<b>38,058,942</b>	<b>42,513,455</b>	<b>182,025,600</b>	
Value-added tax	301,322,665	18,776,741	16,236,147	17,497,398	24,156,556	28,925,326	30,839,146	136,431,314	
Domestic VAT	390,495,610	30,729,928	23,628,214	26,987,148	33,184,056	32,698,263	34,824,458	182,042,686	
Import VAT	149,823,380	3,529,370	11,300,424	11,682,970	11,388,301	12,231,817	14,412,081	64,425,563	
Refunds	(208,990,926)	(15,482,558)	(18,522,491)	(21,172,719)	(20,417,001)	(16,044,773)	(18,397,352)	(110,036,534)	
Turnover tax for small businesses	6,293	92	357	177	69	1,661	794	3,150	
Specific excise duties	36,286,895	1,991,408	(332,201)	563,078	1,709,728	1,373,222	1,001,956	6,307,191	
Beer	12,364,410	78,054	392	1,986	483,524	732,722	1,001,956	1,453,592	
Sorghum beer and sorghum flour	4,289	425	225	0	509	129	368	1,656	
Wine and other fermented beverages	3,992,258	59,462	2,032	10,311	139,842	10,884	60,401	282,932	
Spirits	7,045,731	452,189	22,998	530,527	507,927	299,222	329,871	2,142,735	
Cigarettes and cigarette tobacco	10,149,801	813,649	4,202	2,016	67,154	54,640	70,573	1,012,234	
Pipe tobacco and cigars	443,812	122,053	1,676	1,834	9,588	11,030	158,220	158,220	
Petroleum products	810,324	463,725	(363,727)	16,405	38,382	264,585	354,139	773,508	
Revenue from neighbouring countries	1,476,270	1,850	1,850	1,850	462,802	-	17,662	482,414	
Ad valorem excise duties	3,252,520	822,373	5,066	9,728	414,008	166	1,551	1,252,891	
Health promotion levy	2,076,025	185,136	113,349	109,092	124,980	134,742	156,125	823,424	
General fuel levy	63,187,856	5,701,916	3,646,380	1,833,330	4,773,114	6,807,651	9,500,650	32,263,041	
Of which:									
Carbon fuel levy	1,241,727	121,509	84,552	46,962	104,873	151,953	168,070	677,918	
CFL Domestic	1,066,688	111,706	75,853	34,499	81,015	119,220	137,394	559,686	
CFL Imported	175,040	9,803	8,698	12,463	23,858	32,732	30,676	118,231	
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	2,911	69,601	
Plastic bag levy	353,341	2,102	4,280	105,062	1,331	1,374	140,826	254,975	
Electricity levy	7,139,670	663,678	516,013	630,236	680,669	707,817	681,946	3,880,359	
Incandescent light bulb levy	39,540	4,415	4,473	904	1,248	654	1,322	13,217	
CO <sub>2</sub> tax - motor vehicle emissions	1,125,619	102,172	25,403	44,842	110,784	67,306	89,156	439,464	
Tyre levy	612,246	62,376	22,795	25,147	41,292	33,732	32,719	218,061	
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	-	64,353	66,241	
<b>Taxes on international trade and transactions</b>	<b>46,918,568</b>	<b>1,871,615</b>	<b>2,320,662</b>	<b>2,271,075</b>	<b>4,144,629</b>	<b>3,545,311</b>	<b>4,679,105</b>	<b>18,832,397</b>	
Import duties									
Customs duties	40,732,745	1,665,133	2,420,102	2,202,306	3,153,901	3,224,112	3,669,788	16,335,341	
Specific excise duties on imports	5,100,861	45,206	17,941	112,788	389,678	141,351	670,148	1,377,113	
Health promotion levy on imports	55,134	2,732	6,057	6,432	4,136	3,161	3,012	25,530	
Other									
Miscellaneous customs and excise receipts	946,013	154,705	(123,637)	(50,451)	596,914	176,686	315,157	1,069,374	
Diamond export duties	83,815	3,839	199	-	-	-	21,000	25,038	
Other taxes	6	6	6	(6)	6	-	-	6	
Stamp duties and fees	6	-	-	(6)	6	-	-	6	
<b>State miscellaneous revenue</b>	<b>3,300</b>	<b>1,590</b>	<b>1,711</b>	<b>(1,543)</b>	<b>427</b>	<b>(405)</b>	<b>(164)</b>	<b>1,615</b>	
<b>Total tax revenue (gross)</b>	<b>1,121,326,745</b>	<b>77,111,258</b>	<b>64,924,272</b>	<b>100,222,434</b>	<b>75,750,002</b>	<b>97,558,043</b>	<b>102,987,035</b>	<b>516,553,044</b>	
Less: SACU payments	(63,395,241)	(15,848,810)	-	-	(15,848,810)	-	-	(31,697,620)	
<b>Total tax revenue (net of SACU payments)</b>	<b>1,057,931,504</b>	<b>61,262,448</b>	<b>64,924,272</b>	<b>100,222,434</b>	<b>59,901,192</b>	<b>97,558,043</b>	<b>102,987,035</b>	<b>484,855,424</b>	
<b>Departmental revenue</b>	<b>41,582,143</b>	<b>1,833,293</b>	<b>3,182,174</b>	<b>8,331,668</b>	<b>2,945,120</b>	<b>4,297,106</b>	<b>2,692,220</b>	<b>23,281,581</b>	
<b>Sales of goods and services other than capital assets</b>									
Sales by market establishments	68,487	4,158	4,152	4,395	4,189	4,202	4,417	25,513	
Non-tax receipts	5,600	-	-	415	107	574	57	1,153	
Administrative fees	1,466,374	5,135	16,395	18,251	13,622	31,909	43,736	129,049	
Other sales	864,439	53,855	60,962	73,813	69,584	97,712	74,635	430,561	
Selling of scrap or waste and other used current goods	10,648	159	318	377	614	490	306	2,263	
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	22,756	117,753	
<b>Interest, dividends and rent on land</b>									
Interest	4,614,321	482,155	202,485	199,409	129,831	317,057	234,315	1,565,252	
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	257,471	4,106,097	
Of which:									
Mineral and petroleum royalties	8,367,457	380	6,087	4,667,662	(1,177,128)	349,173	256,221	4,102,394	
<b>Sales of capital assets</b>	<b>124,809</b>	<b>2,078</b>	<b>46</b>	<b>917</b>	<b>23,713</b>	<b>6,222</b>	<b>20,620</b>	<b>53,596</b>	
<b>Financial transactions in assets and liabilities</b>	<b>23,138,000</b>	<b>1,280,906</b>	<b>2,831,957</b>	<b>3,354,976</b>	<b>3,570,495</b>	<b>3,443,988</b>	<b>2,033,907</b>	<b>16,516,229</b>	
Of which:									
NRF receipts	17,167,000	1,236,489	2,807,140	3,191,954	3,550,323	3,161,507	1,941,577	16,016,990	
<b>Total national government revenue</b>	<b>1,099,513,647</b>	<b>63,095,740</b>	<b>68,106,446</b>	<b>108,554,101</b>	<b>62,846,313</b>	<b>101,855,149</b>	<b>105,679,255</b>	<b>510,137,005</b>	
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>									
<b>Total national government revenue</b>	<b>1,099,513,647</b>	<b>63,095,740</b>	<b>68,106,446</b>	<b>108,554,101</b>	<b>62,846,313</b>	<b>101,855,149</b>	<b>105,679,255</b>	<b>510,137,005</b>	
<b>Departmental revenue received but not yet paid to NRF</b>									
Departmental revenue collected	(596,423)	(576,903)	(368,947)	(344,052)	(786,942)	(786,942)	(786,942)	(3,162,197)	
Departmental revenue received by the NRF	1,080,642	945,850	347,228	320,179	446,171	446,171	638,656	3,778,726	
<b>Other revenue received by the NRF</b>	<b>1,280</b>	<b>9,200</b>	<b>136,714</b>	<b>209,931</b>	<b>136,714</b>	<b>209,931</b>	<b>308,320</b>	<b>992,129</b>	
ICASA	-	326,092	2,563	135,891	-	-	308,320	772,860	
Financial Intelligence Centre Act	1,484	387	6,637	619	300	300	211	9,638	
Refund Police	(204)	-	-	-	204	-	-	-	
Competition Commission	-	-	-	-	-	209,625	-	209,625	
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	5,159,495	16,582,200	