

Table 1 Revenue*

R thousand	Revised estimate	2020/21								Year to date
		April	May	June	July	August	September	October		
Taxes on income and profits	640,300,091	44,502,248	40,267,541	75,893,153	38,199,166	54,625,199	54,199,269	41,509,113	349,195,690	
Personal income tax	454,156,239	41,615,903	36,192,555	33,797,792	34,826,343	36,297,897	35,952,832	37,860,117	256,543,440	
Provisional tax, assessment payments and penalties	37,110,000	532,996	631,108	722,291	768,742	8,712,597	2,108,515	1,471,211	14,947,419	
Employers tax	453,881,752	41,692,107	37,255,110	34,481,179	36,096,743	37,366,128	39,332,803	40,894,525	267,118,993	
EIT credit - refunds granted against PAYE payment	(6,448,217)	(50,673)	(835,545)	(542,577)	(630,563)	(721,240)	(528,886)	(375,226)	(3,655,811)	
EIT credit - refunds	(1,951,753)	(28,023)	(172,007)	(172,007)	(287,082)	(325,113)	(482,223)	(81,601)	(78,021)	
PIT refunds	(29,035,514)	(530,464)	(686,010)	(576,037)	(1,083,466)	(8,567,369)	(4,877,998)	(4,051,371)	(20,372,715)	
Tax on corporate income										
Corporate income tax	159,575,116	384,843	445,249	39,913,933	1,566,346	16,583,404	16,736,825	1,068,594	76,699,195	
Secondary tax on companies	33,412	592	359	(544)	1,415	14,900	1,546	1,453	19,720	
Withholding tax on dividends	20,617,763	2,209,080	3,349,193	1,867,408	1,470,065	1,308,870	1,067,479	2,239,556	13,511,651	
Withholding tax on interest	530,561	58,183	31,029	32,443	43,083	23,769	40,210	57,329	287,046	
Other										
Interest on overdue income tax	5,386,928	232,647	249,084	282,121	291,915	396,359	400,378	282,063	2,134,567	
Small business tax amnesty	72	-	72	-	-	-	-	-	72	
Taxes on payroll and workforce	10,174,611	1,448,896	1,119,037	8,684	88,986	75,881	169,906	1,462,514	4,373,904	
Skills development levies	10,174,611	1,448,896	1,119,037	8,684	88,986	75,881	169,906	1,462,514	4,373,904	
Taxes on property	14,454,626	930,000	964,346	1,222,430	1,300,105	1,253,114	1,425,464	1,457,954	8,553,414	
Estate, inheritance and gift taxes										
Donations tax	626,955	31,560	10,892	46,561	34,777	55,123	68,695	25,459	273,067	
Estate duty	3,000,000	96,256	129,073	226,719	264,484	157,561	279,992	214,142	1,368,228	
Taxes on financial and capital transactions										
Securities transfer tax	5,674,685	274,379	404,553	479,630	467,319	440,190	337,034	355,661	3,244,767	
Transfer duties	5,152,987	77,835	383,827	493,521	533,524	630,249	739,743	862,652	3,657,352	
Taxes on goods and services	406,902,676	28,356,909	20,250,970	20,828,641	32,016,683	38,058,942	42,513,455	47,983,959	230,009,558	
Value-added tax	287,697,822	18,776,741	16,236,147	17,497,398	24,156,556	28,925,326	30,839,146	31,852,787	168,294,101	
Domestic VAT	365,068,964	30,729,928	23,628,214	26,987,148	33,184,656	32,688,283	34,824,458	34,283,805	216,326,491	
Import VAT	138,001,102	3,529,370	11,330,424	11,682,970	11,388,901	12,281,817	14,412,081	15,675,191	80,100,754	
Refunds	(215,372,244)	(15,482,558)	(18,522,491)	(21,172,719)	(20,417,001)	(16,044,773)	(18,397,392)	(18,106,210)	(128,143,144)	
Turnover tax for small businesses	1,338	92	357	177	69	1,661	794	362	3,513	
Specific excise duties										
Beer	33,777,911	1,991,408	(332,201)	563,078	1,709,728	1,373,222	1,001,956	4,188,024	10,495,215	
Sorghum beer and sorghum flour	11,035,410	78,054	392	1,986	483,524	732,722	156,914	1,116,955	2,570,547	
Wine and other fermented beverages	4,289	425	25	0	509	129	368	414	2,070	
Spirits	4,283,345	59,462	2,032	10,311	139,842	10,884	60,401	504,205	787,137	
Cigarettes and cigarette tobacco	7,271,731	452,169	22,998	530,527	507,927	299,222	329,871	742,831	2,895,566	
Pipe tobacco and cigars	8,452,731	813,649	4,202	2,016	67,154	54,940	70,573	1,962,986	2,975,221	
Petroleum products	443,812	122,053	1,676	1,834	9,588	11,040	12,030	88,440	246,660	
Revenue from neighbouring countries	810,324	463,725	(363,727)	16,405	38,382	264,585	354,139	(387,300)	386,207	
Ad valorem excise duties	1,476,270	1,850	-	-	462,802	-	17,662	159,494	641,808	
Health promotion levies	3,201,640	822,373	5,066	9,728	414,008	166	1,551	895,233	2,148,124	
General fuel levy	2,076,037	185,136	113,349	109,052	124,980	134,742	156,125	188,449	1,011,873	
Carbon tax	68,383,891	5,701,916	3,646,380	1,833,330	4,773,114	6,807,651	9,500,650	9,339,581	41,602,622	
Of which:										
Carbon fuel levy	1,241,727	121,509	84,552	46,962	104,873	151,953	168,070	189,100	867,018	
CFL Domestic	1,025,166	111,706	75,853	34,499	81,015	119,220	137,394	164,836	724,522	
CFL Imported	216,562	9,803	8,698	12,463	23,858	32,732	30,676	24,264	142,495	
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	180,720	44,499	7,340	9,839	2,593	2,419	2,911	2,405	72,006	
Plastic bag levy	353,341	2,102	4,280	105,062	1,331	1,374	140,826	1,434	256,409	
Electricity levy	7,554,523	663,678	516,013	630,236	680,669	707,817	681,946	658,416	4,538,774	
Incandescent light bulb levy	37,168	4,415	4,473	904	1,248	854	1,322	1,703	14,920	
CO ₂ tax - motor vehicle emissions	1,125,614	102,172	25,403	44,642	110,784	67,306	89,156	218,225	657,688	
Tyre levy	612,246	62,376	22,795	25,147	41,292	33,732	32,719	96,671	314,731	
International Oil Pollution Compensation Fund	-	2,671	-	-	-	2,671	-	-	2,671	
Carbon tax	1,750,000	-	-	-	-	-	-	538,036	538,036	
Other										
Universal Service Fund	147,755	-	1,568	7	312	-	64,353	2,633	68,874	
Taxes on international trade and transactions	40,745,561	1,871,615	2,320,662	2,271,075	4,144,629	3,545,311	4,679,105	3,673,056	22,905,453	
Import duties										
Customs duties	36,548,320	1,665,133	2,420,102	2,202,306	3,153,901	3,224,112	3,669,788	4,250,004	20,585,341	
Specific excise duties on imports	3,753,836	45,206	17,941	112,788	2,016	141,351	670,148	536,426	1,913,630	
Health promotion levy on imports	49,902	2,732	6,057	6,432	4,136	3,161	3,012	4,845	30,376	
Other										
Miscellaneous customs and excise receipts	329,475	154,705	(123,637)	(50,451)	596,914	176,686	315,157	(1,119,146)	(49,771)	
Diamond export duties	64,029	3,839	199	-	-	-	21,000	930	25,968	
Other taxes	6	6	6	(6)	6	-	-	-	6	
Stamp duties and fees	6	6	6	6	6	6	6	6	6	
State miscellaneous revenue	1,615	1,590	1,711	(1,543)	427	(405)	(164)	(1,558)	57	
Total tax revenue (gross)	1,112,579,187	77,118,258	64,924,272	100,222,434	75,750,002	97,558,043	102,987,035	96,085,039	614,638,082	
Less: SACU payments	(63,395,241)	(15,848,810)	(15,848,810)	(15,848,810)	(15,848,810)	(15,848,810)	(15,848,810)	(15,848,810)	(47,546,430)	
Total tax revenue (net of SACU payments)	1,049,183,946	61,269,448	49,075,462	84,373,624	59,901,192	81,709,233	87,138,225	80,236,229	567,091,652	
Departmental revenue	48,747,783	1,833,293	3,182,174	8,331,668	2,945,120	4,297,106	2,692,220	2,994,489	26,276,070	
Sales of goods and services other than capital assets	59,302	4,158	4,152	4,395	4,189	4,202	4,417	4,270	29,783	
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Non-tax receipts	4,900	-	-	415	107	574	57	(5)	1,148	
Administrative fees	853,542	5,135	16,395	18,251	13,622	31,909	43,736	29,862	158,911	
Other sales	904,818	53,855	60,962	73,813	69,584	97,712	74,635	76,989	507,550	
Selling of scrap or waste and other used current goods	8,887	159	318	377	614	490	306	398	2,661	
Transfers received	631,301	43,673	-	73,684	-	-	-	177,084	294,441	
Fines penalties and forfeits	553,107	3,631	15,650	11,308	19,244	45,165	22,756	46,387	164,140	
Interest, dividends and rent on land										
Interest	4,818,494	482,155	202,485	199,409	129,831	317,057	234,315	2,118	1,567,370	
Dividends	948,547	-	-	216,758	-	-	-	-	216,758	
Rent on land	9,970,361	1,216	6,537	4,667,806	(1,176,720)	349,787	257,471	80,879	4,186,976	
Of which:										
Mineral and petroleum royalties	9,931,915	380	6,087	4,667,662	(1,177,128)	349,173	256,221	78,022	4,180,306	
Sales of capital assets	98,313	2,078	46	917	23,713	6,222	20,620	9,263	62,859	
Financial transactions in assets and liabilities	29,896,211	1,280,906	2,831,957	3,354,976	3,570,495	3,443,988	2,033,907	2,567,242	19,083,471	
Of which:										
NRF receipts	23,829,037	1,236,489	2,807,140	3,319,954	3,550,323	3,161,507	1,941,577	2,581,412	18,598,402	
Total national government revenue	1,097,931,728	63,095,740	68,106,446	108,554,101	62,846,313	101,855,149	105,679,255	83,230,717	593,367,723	
Reconciliation to total net revenue and revenue collected on Table 4										
Total national government revenue	1,097,931,728	63,095,740	68,106,446	108,554,101	62,846,313	101,855,149	105,679,255	83,230,717	593,367,723	
Departmental revenue received but not yet paid to NRF		484,219	576,903	3,176	(251,746)	(340,255)	144,234	692,026	1,308,556	
Departmental revenue collected		(596,423)	(368,947)	(344,052)	(571,925)	(786,426)	(494,422)	(335,075)	(4,947,271)	
Departmental revenue received by the NRF		1,080,642	945,860	347,228						