

Table 1 Revenue\*

R thousand	2020/21			2019/20		
	Revised estimate	October	Year to date	Preliminary outcome	October	Year to date
<b>Taxes on income and profits</b>	<b>640,300,091</b>	<b>41,509,113</b>	<b>349,195,690</b>	<b>772,680,576</b>	<b>46,743,453</b>	<b>412,280,499</b>
Personal income tax	454,156,239	37,860,117	256,543,440	527,623,015	40,946,947	289,456,508
Provisional tax, assessment payments and penalties	37,710,000	1,471,211	14,947,419	45,498,854	1,408,003	18,249,287
Employers tax	453,881,752	40,894,525	267,118,593	518,242,316	43,698,245	295,159,210
EIT credit - refunds granted against PAYE payment	(6,448,217)	(376,226)	(3,985,811)	(4,150,349)	(343,097)	(2,354,387)
EIT credit - refunds	(1,951,753)	(78,021)	(1,464,047)	(603,979)	(31,139)	(452,497)
PIT refunds	(29,035,514)	(4,051,371)	(20,372,715)	(31,363,928)	(3,785,066)	(21,145,114)
Tax on corporate income						
Corporate income tax	159,575,116	1,068,594	76,699,195	211,485,535	1,337,883	102,661,548
Secondary tax on companies	33,412	1,453	19,720	15,961	(2,272)	8,957
Withholding tax on dividends	20,617,763	2,239,556	13,511,651	27,913,927	4,138,770	17,964,689
Withholding tax on interest	530,561	57,329	287,046	596,498	97,490	370,389
Other						
Interest on overdue income tax	5,386,928	282,063	2,134,567	5,045,619	224,632	1,818,322
Small business tax amnesty	72	-	72	21	2	97
<b>Taxes on payroll and workforce</b>	<b>10,174,611</b>	<b>1,462,514</b>	<b>4,373,904</b>	<b>18,486,280</b>	<b>1,535,609</b>	<b>10,289,533</b>
Skills development levies	10,174,611	1,462,514	4,373,904	18,486,280	1,535,609	10,289,533
<b>Taxes on property</b>	<b>14,454,626</b>	<b>1,457,954</b>	<b>8,553,414</b>	<b>15,979,940</b>	<b>1,419,717</b>	<b>8,826,367</b>
Estate, inheritance and gift taxes						
Donations tax	626,955	25,459	273,067	572,261	100,003	322,398
Estate duty	3,000,000	214,142	1,368,228	2,047,843	174,048	1,126,058
Taxes on financial and capital transactions						
Securities transfer tax	5,674,685	355,661	3,244,767	6,240,209	433,222	2,967,131
Transfer duties	5,152,987	892,592	3,667,352	7,119,827	712,444	4,410,781
<b>Taxes on goods and services</b>	<b>406,902,676</b>	<b>47,983,959</b>	<b>230,009,558</b>	<b>492,289,715</b>	<b>40,284,335</b>	<b>268,798,368</b>
Value-added tax	287,697,822	31,852,787	168,284,101	346,747,694	27,125,465	187,554,008
Domestic VAT	365,068,964	34,283,805	216,326,491	399,281,300	32,588,169	227,748,879
Import VAT	138,001,102	15,675,191	80,100,754	179,987,357	16,548,050	99,785,662
Refunds	(215,372,244)	(18,106,210)	(128,143,144)	(232,520,962)	(22,010,753)	(139,980,533)
Turnover tax for small businesses	1,338	362	3,513	8,450	129	15,193
Specific excise duties						
Beer	33,777,911	4,188,024	10,495,215	46,826,574	3,735,828	23,952,554
Sorghum beer and sorghum flour	11,035,410	1,116,955	2,570,547	15,524,759	1,227,824	8,122,289
Wine and other fermented beverages	4,289	414	2,070	4,366	551	2,771
Spirits	4,283,345	504,205	787,137	4,574,469	375,498	2,056,737
Cigarettes and cigarette tobacco	7,271,731	742,831	2,885,596	8,994,734	782,916	4,903,666
Pipe tobacco and cigars	8,452,711	1,392,988	2,975,221	13,969,782	1,076,037	6,781,556
Petroleum products	443,812	88,440	246,660	495,694	39,190	291,124
Revenue from neighbouring countries	810,324	(387,300)	386,207	825,673	66,182	483,824
Ad valorem excise duties	1,476,270	159,494	641,808	2,437,098	168,630	1,331,587
Health promotion levies	3,201,640	895,233	2,148,124	4,124,241	1,162,707	3,242,023
General fuel levy	2,076,037	188,449	1,011,873	2,446,184	188,963	1,453,510
Of which:	68,383,891	9,339,591	41,802,622	80,175,160	6,976,446	45,500,150
Carbon fuel levy	1,241,727	189,100	867,018	1,287,285	283,965	503,022
CFL Domestic	1,025,166	164,836	724,522	1,092,715	256,103	424,439
CFL Imported	216,562	24,264	142,495	194,570	27,862	78,583
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	180,720	2,405	72,006	1,068,258	90,797	626,321
Plastic bag levy	353,341	1,434	256,409	317,887	865	161,858
Electricity levy	7,554,523	658,416	4,538,774	8,290,676	683,983	4,947,221
Incandescent light bulb levy	37,168	1,703	14,920	33,963	5,239	21,174
CO <sub>2</sub> tax - motor vehicle emissions	1,125,614	218,225	657,688	1,327,417	204,086	827,269
Tyre levy	612,246	96,671	314,731	708,018	98,938	454,690
International Oil Pollution Compensation Fund	2,671	-	2,671	3,093	-	3,093
Carbon tax	1,750,000	538,036	538,036	-	-	-
Other						
Universal Service Fund	147,755	2,633	68,874	192,088	11,289	39,305
<b>Taxes on international trade and transactions</b>	<b>40,745,561</b>	<b>3,673,056</b>	<b>22,505,453</b>	<b>56,322,406</b>	<b>5,700,347</b>	<b>31,147,830</b>
Import duties						
Customs duties	36,548,320	4,250,000	20,585,341	47,504,071	4,837,340	26,904,880
Specific excise duties on imports	3,753,836	536,426	1,913,539	7,924,280	783,444	3,673,330
Health promotion levies on imports	49,902	4,845	30,376	66,606	3,948	33,870
Other						
Miscellaneous customs and excise receipts	329,475	(1,119,146)	(49,771)	732,759	62,563	479,722
Diamond export duties	64,029	930	25,966	94,681	13,302	50,027
Other taxes	6	-	6	1,426	(7)	-
Stamp duties and fees	6	-	6	1,426	(7)	-
<b>State miscellaneous revenue</b>	<b>1,615</b>	<b>(1,558)</b>	<b>57</b>	<b>8,611</b>	<b>(558)</b>	<b>8,945</b>
<b>Total tax revenue (gross)</b>	<b>1,112,579,187</b>	<b>96,085,039</b>	<b>614,638,082</b>	<b>1,355,748,955</b>	<b>95,682,896</b>	<b>731,351,541</b>
Less: SACU payments	(63,395,241)	(15,848,810)	(47,546,430)	(60,280,312)	(12,570,078)	(37,710,234)
<b>Total tax revenue (net of SACU payments)</b>	<b>1,049,183,946</b>	<b>80,236,229</b>	<b>567,091,652</b>	<b>1,305,468,643</b>	<b>83,112,818</b>	<b>693,641,307</b>
<b>Departmental revenue</b>	<b>48,747,783</b>	<b>2,994,489</b>	<b>26,276,070</b>	<b>38,099,539</b>	<b>674,427</b>	<b>17,528,655</b>
Sales of goods and services other than capital assets						
Sales by market establishments	59,302	4,270	29,783	50,035	4,172	28,941
Non-tax receipts	4,900	(5)	1,148	5,452	320	2,421
Administrative fees	853,542	29,862	158,911	244,658	20,480	145,432
Other sales	904,818	76,989	507,550	1,401,158	80,850	551,914
Selling of scrap or waste and other used current goods	8,887	398	2,661	8,177	1,306	5,016
Transfers received	631,301	177,884	294,441	394,776	36,439	182,000
Fines penalties and forfeits	553,107	46,387	164,140	569,493	38,106	224,057
Interest, dividends and rent on land						
Interest	4,818,494	2,118	1,567,370	7,609,724	228,970	1,579,992
Dividends	948,547	-	216,758	706,827	-	516,409
Rent on land	9,970,361	80,879	4,186,976	11,829,142	26,370	5,451,956
Of which:						
Mineral and petroleum royalties	9,931,915	78,022	4,180,396	11,805,053	24,177	5,434,284
Sales of capital assets	98,313	9,263	62,859	110,373	23,743	59,309
Financial transactions in assets and liabilities	29,896,211	2,567,242	19,083,471	15,160,724	213,672	8,781,209
Of which:						
NRF receipts	23,829,037	2,281,412	18,598,402	12,801,333	149,579	8,140,157
<b>Total national government revenue</b>	<b>1,097,931,728</b>	<b>83,230,717</b>	<b>593,367,723</b>	<b>1,343,559,183</b>	<b>83,787,245</b>	<b>711,169,962</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
Total national government revenue	1,097,931,728	83,230,717	593,367,723	1,343,559,183	83,787,245	711,169,962
Departmental revenue received but not yet paid to NRF		692,026	1,308,556	(54,159)	100,883	1,087,185
Departmental revenue collected		(335,075)	(3,497,271)	(13,484,153)	(500,671)	(3,954,214)
Departmental revenue received by the NRF		1,027,101	4,805,827	13,429,994	601,554	5,041,399
Other revenue received by the NRF		713	992,842	1,558,893	63,341	1,024,342
ICASA		-	772,896	1,479,589	40,718	994,484
Financial Intelligence Centre Act		713	10,351	78,984	23,731	25,622
SARB Brightrock life penalty		-	-	1,000	-	210
Proceeds of organised Crime Act		-	-	3,166	-	3,166
Asset Forfeiture Unit		-	-	2,331	-	2,331
National Library		-	-	-	-	2,000
Refund Police		-	-	(6,118)	(2,674)	(3,412)
Refund Correctional Services		-	-	(59)	-	(59)
Competition Commission		-	209,625	-	-	-
Revenue collected on behalf of the Provincial Authorities		-	-	57	-	1
Revenue collected on behalf of the RAF	40,607,888	5,216,231	21,798,430	42,755,355	3,796,988	24,695,386
Revenue collected on behalf of the UIF	18,723,708	1,531,309	10,178,509	20,100,561	1,663,487	11,317,387
<b>Total net revenue</b>		<b>90,670,996</b>	<b>627,646,060</b>	<b>1,407,919,889</b>	<b>89,411,944</b>	<b>749,294,264</b>
Cash balances NRF		32,487	42,073	31,525	(55,150)	51,058
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	-	(1)
Direct transfer from NRF to the RAF		(5,159,495)	(20,352,945)	(42,632,836)	(3,566,544)	(24,546,625)
Direct transfer from NRF to the UIF		(1,578,687)	(10,542,989)	(19,901,483)	(1,642,824)	(11,350,611)
CARA added as part of cash revenue in Table 4		(52,933)	(53,034)	12,169	(32,787)	72,881
<b>Revenue collected according to Table 4</b>		<b>83,912,369</b>	<b>596,739,165</b>	<b>1,345,425,607</b>	<b>84,114,639</b>	<b>713,520,966</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.