

Table 1 Revenue*

R thousand	2020/21									
	Revised estimate	April	May	June	July	August	September	October	November	
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	42 477 963	
Personal income tax	454 156 239	41 615 903	36 192 355	33 797 792	34 626 343	36 297 897	35 952 332	37 950 117	38 497 473	
Provisional tax, assessment payments and penalties	37 710 000	630 956	631 108	722 291	769 742	8 172 597	2 108 515	1 471 211	1 768 454	
Employment 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	40 881 736	
ETI credit - refunds granted against PAYE payment	(6 448 217)	(50 673)	(835 645)	(542 577)	(630 563)	(721 240)	(528 886)	(376 226)	(333 392)	
ETI credit - refunds	(1 951 783)	(28 023)	(172 007)	(287 062)	(325 113)	(492 220)	(81 601)	(78 021)	(28 738)	
PIT refunds	(29 035 514)	(630 464)	(686 010)	(576 037)	(1 083 466)	(8 567 369)	(4 877 969)	(4 051 371)	(3 800 586)	
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	2 142 518	
Secondary tax on companies	33 412	592	359	(544)	1 415	14 900	1 546	1 453	788	
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	1 525 228	
Withholding tax on interest	530 561	59 183	31 029	32 443	43 083	23 768	40 210	57 329	38 020	
Other	5 386 928	232 647	249 084	282 121	291 915	396 599	400 378	282 063	283 936	
Interest on overdue income tax		72	72							
Small business tax amnesty										
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	1 488 220	
Skills development levy	10 174 611	1 448 896	1 119 037	8 684	88 986	75 881	169 906	1 462 514	1 488 220	
Taxes on property	14 454 626	930 000	964 346	1 222 430	1 300 105	1 253 114	1 425 646	1 457 954	1 638 130	
Estate, inheritance and gift taxes										
Donations tax	626 955	31 560	10 892	46 561	34 777	55 123	68 695	25 459	64 813	
Estate duty	3 000 000	96 256	129 073	226 719	264 484	157 961	279 992	214 142	216 394	
Taxes on financial and capital transactions										
Securities transfer tax	5 674 685	724 379	440 553	479 530	467 319	440 190	337 034	355 661	414 653	
Transfer duties	5 152 987	77 805	383 827	469 521	533 524	600 240	739 743	862 692	942 270	
Taxes on goods and services	406 902 676	28 356 909	20 250 970	20 628 641	32 016 683	38 058 942	42 513 455	47 983 959	47 171 697	
Value-added tax	287 697 822	18 776 741	16 236 147	17 497 398	24 156 556	28 925 326	30 839 746	31 852 787	34 287 157	
Domestic VAT	365 088 964	30 729 928	23 628 214	26 987 148	33 184 656	32 688 263	34 824 458	34 283 805	35 701 045	
Import VAT	138 001 102	3 629 370	11 130 424	11 682 970	11 388 901	12 281 817	14 412 801	15 675 191	16 503 014	
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)	(17 916 902)	
Turnover tax for small businesses	1 338	92	357	177	69	1 661	794	362	214	
Specific excise duties	33 777 911	1 991 408	(332 201)	563 078	1 709 728	1 373 222	1 101 956	4 188 024	4 932 373	
Beer	11 035 410	78 054	392	1 986	483 524	732 722	1 066 914	1 116 955	2 683 154	
Sorghum beer and sorghum flour	4 289	425	225	0	509	129	368	414	374	
Wine and other fermented beverages	4 283 345	59 462	2 032	10 311	139 842	10 884	60 401	504 205	463 717	
Spirits	7 271 731	452 189	22 998	530 527	507 927	299 222	329 871	742 831	1 143 657	
Cigarettes and cigarette tobacco	8 452 731	813 649	4 202	2 016	67 154	54 640	70 573	1 962 986	526 604	
Pipe tobacco and cigars	443 612	122 053	1 676	1 834	9 588	11 040	12 030	88 440	54 735	
Petroleum products	810 324	463 725	(363 727)	16 405	38 382	264 585	354 139	(387 300)	60 131	
Revenue from neighbouring countries	1 476 270	1 850	-	-	462 802	-	17 662	159 494	-	
Ad valorem excise duties	3 201 640	822 373	5 066	9 728	414 008	166	1 551	895 233	6 644	
Health promotion levy	2 076 037	185 136	113 349	109 092	124 980	134 742	156 125	188 449	217 916	
General fuel levy	68 383 891	5 701 916	3 646 380	1 833 330	4 773 114	6 807 651	9 500 650	9 339 581	6 652 097	
Of which:										
Carbon fuel levy	1 241 727	121 509	84 552	46 962	104 873	151 953	168 070	189 100	141 508	
CFL Domestic	1 025 166	111 706	75 853	34 499	81 015	119 220	137 394	164 836	123 043	
CFL Imported	216 562	9 803	8 698	12 463	23 858	32 732	30 676	24 264	18 465	
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	8 589	
Plastic bag levy	353 341	2 102	4 280	10 062	1 331	1 374	140 626	1 434	1 393	
Electricity levy	7 554 923	663 678	516 013	630 236	680 669	707 871	681 946	684 416	684 685	
Incandescent light bulb levy	37 168	4 415	4 473	904	1 248	854	1 322	1 703	1 841	
CO ₂ tax - motor vehicle emissions	1 125 614	10 172	25 403	44 642	110 784	67 306	89 156	218 225	120 625	
Tyre levy	612 246	62 376	22 795	25 147	41 292	33 732	32 719	96 671	39 371	
International Oil Pollution Compensation Fund	2 671	-	-	-	-	-	-	-	-	
Carbon tax	1 750 000	-	-	-	-	-	-	-	-	
Other	147 755	-	1 568	7	312	64 353	2 633	174 530	-	
Universal Service Fund	40 745 561	1 871 615	2 320 662	2 271 075	4 144 629	3 545 311	4 679 105	3 673 056	4 599 758	
Taxes on international trade and transactions										
Import duties	36 548 320	1 665 133	2 420 102	2 202 306	3 153 901	3 224 112	3 669 788	4 250 000	4 055 185	
Specific excise duties on imports	3 753 836	45 206	17 941	112 788	389 678	141 351	670 148	536 426	532 401	
Health promotion levy on imports	49 902	2 732	6 057	6 432	4 136	3 161	3 012	4 845	6 471	
Other	329 475	154 705	(123 637)	(50 451)	596 914	176 686	315 157	(1 119 146)	5 701	
Miscellaneous customs and excise receipts	64 029	3 839	199	-	-	-	21 000	930	-	
Diamond export duties	6	-	6	(6)	6	-	-	-	-	
Stamp duties and fees	6	-	6	(6)	6	-	-	-	-	
State miscellaneous revenue	1 615	1 590	1 711	(1 543)	427	(405)	(164)	(1 558)	1 522	
Total tax revenue (gross)	1 112 579 187	77 111 258	64 924 272	100 222 434	75 750 022	97 558 043	102 987 035	96 085 039	97 377 290	
Less: SACU payments	(63 395 241)	(15 848 810)	-	-	(15 848 810)	-	-	(15 848 810)	-	
Total tax revenue (net of SACU payments)	1 049 183 946	61 262 448	64 924 272	100 222 434	59 901 192	97 558 043	102 987 035	80 236 229	97 377 290	
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	1 840 904	
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	4 276	
Sales by market establishments	4 900	5 135	16 395	18 251	13 622	31 909	43 736	29 862	29 039	
Non-tax receipts	853 542	53 855	60 962	73 813	69 584	97 712	74 635	76 989	85 563	
Administrative fees	904 818	159	318	377	614	490	306	398	314	
Other sales	8 887	-	43 673	-	73 684	-	-	177 084	-	
Selling of scrap or waste and other used current goods	631 301	3 631	15 650	11 308	19 244	45 165	22 756	46 387	17 859	
Transfers received	553 107	-	-	-	-	-	-	-	-	
Fines penalties and forfeits	4 818 494	482 155	202 485	199 409	129 831	317 057	234 315	2 118	713 323	
Interest, dividends and rent on land	948 547	-	-	-	216 758	-	-	-	-	
Interest	9 970 361	1 216	6 537	4 667 806	(1 176 720)	349 787	257 471	80 879	31 857	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	9 970 361	1 216	6 537	4 667 806	(1 176 720)	349 787	257 471	80 879	31 857	
Of which:										
Mineral and petroleum royalties	9 931 915	380	6 087	4 667 662	(1 177 128)	349 173	256 221	78 002	30 484	
Sales of capital assets	88 313	2 078	917	23 713	6 283	1 744	24 620	9 263	5 820	
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	952 582	
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	900 558	
Total national government revenue	1 097 931 728	63 995 740	68 106 446	108 554 101	62 846 313	101 855 149	105 679 255	83 230 717	99 218 195	
Reconciliation to total net revenue and revenue collected on Table 4										
Total national government revenue	1 097 931 728	63 995 740	68 106 446	108 554 101	62 846 313	101 855 149	105 679 255	83 230 717	99 218 195	
Departmental revenue received but not yet paid to NRF	484 219	576 903	3 176	(251 746)	(340 255)	144 234	692 026	(114 856)	(114 856)	
Departmental revenue collected	(596 423)	(368 947)	(344 052)	(571 925)	(786 426)	(494 422)	(335 075)	(909 863)	(909	