Table 1 Revenue*

R thousand		2021/22 Budget estimate	2021/22 August	2021/22 Year to date	2020/21 Preliminary outcome	2020/21 August	2020/21 Year to date
Taxes on income and profits		**761 977 629**	**75 426 496**	**351 718 200**	**718 180 500**	**54 625 197**	**253 487 309**
Personal income tax		515 957 332	47 624 478	212 664 722	487 011 072	36 297 896	182 730 492
Provisional tax, assessment payments and penalties		44 517 883	10 558 963	14 510 963	39 205 286	8 712 597	11 367 694
Employees tax		506 853 834	41 716 961	215 280 485	489 785 922	37 366 128	186 891 267
ETI credit - refunds granted against PAYE payment		(4 366 437)	(332 321)	(1 417 330)	(5 391 972)	(721 240)	(2 780 698)
ETI credit - refunds		(704 230)	(71 053)	(294 376)	(1 772 746)	(492 220)	(1 304 425)
PIT refunds		(30 343 718)	(4 248 072)	(15 415 020)	(34 815 418)	(8 567 369)	(11 443 346)
Tax on corporate income							
Corporate income tax		213 114 219	25 729 802	124 582 943	202 123 447	16 583 404	58 893 775
Secondary tax on companies		82 942	23 840	67 109	63 750	14 900	16 722
Withholding tax on dividends		26 089 189	1 794 106	12 483 259	24 781 612	1 308 870	10 204 616
Withholding tax on Interest		542 524	165	167 824	490 305	23 768	189 506
Other							
Interest on overdue income tax		6 191 383	254 105	1 752 343	3 710 242	396 359	1 452 126
Small business tax amnesty		40	-	-	72	-	72
Taxes on payroll and workforce		**17 812 864**	**1 525 818**	**7 633 504**	**12 250 229**	**75 881**	**2 741 484**
Skills development levy		17 812 864	1 525 818	7 633 504	12 250 229	75 881	2 741 484
Taxes on property		**16 837 116**	**1 591 125**	**8 030 505**	**15 946 618**	**1 253 114**	**5 669 994**
Estate, inheritance and gift taxes							
Donations tax		645 722	24 745	167 866	602 003	55 123	178 913
Estate duty		2 559 252	218 870	1 148 496	2 316 293	157 561	874 093
Taxes on financial and capital transactions							
Securities transfer tax		6 095 252	493 762	2 305 172	5 422 275	440 190	2 552 071
Transfer duties		7 536 890	853 748	4 408 971	7 606 047	600 240	2 064 917
Taxes on goods and services		**514 529 587**	**38 313 479**	**203 661 285**	**455 820 013**	**38 058 942**	**139 512 143**
Value-added tax		370 177 371	29 440 220	142 722 333	331 183 558	28 925 327	105 592 169
Domestic VAT		430 061 872	35 203 040	179 705 783	392 935 790	32 688 283	147 218 229
Import VAT		181 332 787	15 610 561	66 549 570	166 441 182	12 281 817	50 013 482
Refunds		(241 217 288)	(21 373 381)	(103 533 020)	(228 193 414)	(16 044 773)	(91 639 542)
Turnover tax for small businesses		2 387	2 269	2 839	8 513	1 661	2 356
Specific excise duties		43 733 904	1 018 574	14 633 566	32 565 582	1 373 222	5 305 234
Beer		14 764 311	149 897	5 646 987	11 019 261	732 722	1 296 678
Sorghum beer and sorghum flour		4 241	64	1 751	3 496	129	1 288
Wine and other fermented beverages		4 718 649	25 681	1 610 651	3 442 345	10 884	222 531
Spirits		8 314 388	50 673	3 409 292	7 641 483	299 222	1 812 863
Cigarettes and cigarette tobacco		13 089 833	720 130	2 852 819	7 536 755	54 640	941 661
Pipe tobacco and cigars		451 997	15 716	181 393	438 049	11 040	146 191
Petroleum products	1)	861 035	56 413	309 190	980 641	264 585	419 370
Revenue from neighbouring countries	2)	1 529 450	-	621 483	1 503 551	-	464 652
Ad valorem excise duties		3 536 499	2 255	2 532 878	3 385 569	166	1 251 341
Health promotion levy		2 149 910	139 251	820 456	2 046 177	134 742	667 299
General fuel levy		83 147 932	6 709 774	36 777 133	75 178 511	6 807 651	22 762 391
Of which:							
Carbon fuel levy		*1 768 596*	*159 276*	*826 766*	*1 590 873*	*151 952*	*509 847*
CFL Domestic		*1 562 972*	*128 326*	*653 403*	*1 324 115*	*119 220*	*422 293*
CFL Imported		*205 624*	*30 950*	*173 363*	*266 758*	*32 732*	*87 554*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		140 017	16 551	78 407	138 465	2 419	66 690
Plastic bag levy		559 907	703	159 106	579 754	1 374	114 149
Electricity levy		8 140 779	725 570	3 459 122	7 739 340	707 817	3 198 413
Incandescent light bulb levy		24 735	1 459	8 943	24 879	854	11 894
CO_2 tax - motor vehicle emissions		1 443 726	279 466	792 211	1 469 259	67 306	350 307
Tyre levy		537 571	46 074	291 161	601 524	33 732	185 342
International Oil Pollution Compensation Fund		3 027	-	-	2 671	2 671	2 671
Carbon tax		656 206	(129 409)	1 319 386	650 374	-	-
Other							
Universal Service Fund		275 616	60 722	63 744	245 837	-	1 887
Taxes on international trade and transactions		**53 967 107**	**4 416 706**	**18 430 249**	**47 687 238**	**3 545 310**	**14 153 291**
Import duties							
Customs duties		45 544 899	3 777 312	15 746 162	41 837 483	3 224 112	12 665 554
Specific excise duties on imports		7 597 477	532 323	2 073 187	5 457 187	141 351	706 964
Health promotion levy on imports		65 053	7 680	31 624	67 429	3 161	22 518
Other							
Miscellaneous customs and excise receipts		299 984	91 560	545 571	274 130	176 686	754 217
Diamond export duties		59 694	-	25 874	51 009	-	4 038
Export tax - Scrap metal		400 000	7 831	7 831	-	-	-
Other taxes		**3**	**-**	**-**	**-**	**-**	**6**
Stamp duties and fees		3	-	-	-	-	6
State miscellaneous revenue	3)	**-**	**4 415**	**(5 436)**	**11 594**	**(405)**	**1 780**
Total tax revenue (gross)		**1 365 124 306**	**121 278 039**	**589 468 307**	**1 249 896 192**	**97 558 039**	**415 566 007**
Less: SACU payments	4)	**(45 966 211)**	**-**	**(22 983 106)**	**(63 395 240)**	**-**	**(31 697 620)**
Total tax revenue (net of SACU payments)		**1 319 158 095**	**121 278 039**	**566 485 201**	**1 186 500 952**	**97 558 039**	**383 868 387**
Departmental revenue	7)	**32 514 029**	**1 845 191**	**21 955 021**	**49 634 128**	**4 297 106**	**20 589 359**
Sales of goods and services other than capital assets							
Sales by market establishments		69 003	3 828	20 343	51 382	4 202	21 096
Non-tax receipts		5 000	293	1 091	3 230	574	1 096
Administrative fees		1 552 495	33 626	125 710	291 808	31 909	85 312
Other sales		911 865	64 070	610 323	847 682	97 712	355 926
Selling of scrap or waste and other used current goods		11 060	293	2 595	6 589	490	1 958
Transfers received		**634 488**	**14 015**	**166 385**	**421 166**	**-**	**117 357**
Fines penalties and forfeits		**462 306**	**14 920**	**100 302**	**288 955**	**45 165**	**94 998**
Interest, dividends and rent on land							
Interest		5 095 042	576 575	2 568 421	6 668 615	317 057	1 330 937
Dividends		358 194	-	31	319 114	-	216 758
Rent on land		15 978 344	634 543	15 465 076	14 132 372	349 787	3 848 626
Of which:							
Mineral and petroleum royalties		*15 937 248*	*631 953*	*15 460 361*	*14 121 858*	*349 173*	*3 846 174*
Sales of capital assets		**132 422**	**(847)**	**43 513**	**102 975**	**6 222**	**32 976**
Financial transactions in assets and liabilities		**7 303 810**	**503 875**	**2 851 231**	**26 500 240**	**3 443 988**	**14 482 319**
Of which:							
NRF receipts	5)	*4 856 000*	*418 995*	*2 402 734*	*25 769 918*	*3 161 507*	*14 075 413*
Total national government revenue		**1 351 672 124**	**123 123 230**	**588 440 222**	**1 236 135 080**	**101 855 145**	**404 457 746**
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue		**1 351 672 124**	**123 123 230**	**588 440 222**	**1 236 135 080**	**101 855 145**	**404 457 746**
Departmental revenue received but not yet paid to NRF			**169 209**	**562 786**	**1 883 492**	**(340 255)**	**472 298**
Departmental revenue collected			*(794 243)*	(4 091 926)	*(9 742 352)*	*(786 426)*	(2 667 772)
Departmental revenue received by the NRF			*963 452*	4 654 712	*11 625 844*	*446 171*	3 140 070
Other revenue received by the NRF	6)		**173 147**	**918 723**	**1 791 459**	**209 925**	**683 598**
ICASA			171 531	901 439	1 504 974	-	464 546
Financial Intelligence Centre Act			494	16 162	44 743	300	9 427
SARB Discovery			-	-	1 500	-	-
SARB Deutsche Bank			-	-	28 000	-	-
SARB Sanlam Life			1 000	1 000	-	-	-
Proceeds of organised Crime Act			122	122	2 617	-	-
Competition Commission			-	-	209 625	209 625	209 625
Revenue collected on behalf of the RAF		38 987 918	3 769 649	19 082 360	40 442 035	3 646 053	11 422 705
Revenue collected on behalf of the UIF		17 915 790	1 751 487	8 402 547	18 395 499	1 549 733	7 068 513
Total net revenue			**128 986 722**	**617 406 637**	**1 298 647 565**	**106 920 601**	**424 104 860**
Cash balance NRF			*(724)*	*(5 653)*	*42 833*	*(26 756)*	*(5 623)*
Direct transfer from NRF to the RAF			*(3 901 230)*	*(18 965 921)*	*(40 559 570)*	*(2 357 606)*	*(11 547 397)*
Direct transfer from NRF to the UIF			*(1 805 016)*	*(8 331 759)*	*(18 610 588)*	*(1 457 470)*	*(7 414 569)*
CARA added as part of cash revenue in Table 4			*1 844*	*11 176*	*(64 864)*	*1 744*	*653*
Revenue collected according to Table 4			**123 281 596**	**590 114 479**	**1 239 455 376**	**103 080 513**	**405 137 924**

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.
7) Departmental revenue amendments for the months of April, May and June are made in July 2021.
**) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.*