

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Budget estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	761 977 629	47 405 948	528 516 382	718 180 499	42 477 963	391 673 653
Personal income tax	515 957 332	41 753 897	343 414 204	487 011 071	38 487 473	295 030 913
Provisional tax, assessment payments and penalties	44 517 883	1 515 490	19 741 732	39 205 287	1 768 454	16 715 873
Employees tax	506 853 834	44 977 282	353 904 517	489 785 921	40 881 736	308 000 330
ETI credit - refunds granted against PAYE payment	(4 366 437)	(671 129)	(3 377 545)	(5 391 972)	(333 392)	(4 019 203)
ETI credit - refunds	(704 230)	(279 323)	(1 292 987)	(1 772 746)	(28 738)	(1 492 786)
PIT refunds	(30 343 718)	(3 788 423)	(25 561 511)	(34 815 418)	(3 800 586)	(24 173 301)
Tax on corporate income						
Corporate income tax	213 114 219	1 903 691	158 087 179	202 123 447	2 142 518	78 841 713
Secondary tax on companies	82 942	30 305	96 405	63 750	788	20 508
Withholding tax on dividends	26 089 189	3 400 069	23 745 543	24 781 612	1 525 228	15 036 879
Withholding tax on interest	542 524	46 331	319 512	490 305	38 020	325 066
Tax on Retirement Funds	-	-	(213)	-	-	-
Other						
Interest on overdue income tax	6 191 383	271 655	2 851 752	3 710 242	283 936	2 418 503
Small business tax amnesty	40	-	-	72	-	72
Taxes on payroll and workforce	17 812 864	1 573 799	12 337 132	12 250 229	1 488 220	5 862 124
Skills development levy	17 812 864	1 573 799	12 337 132	12 250 229	1 488 220	5 862 124
Taxes on property	16 837 116	1 807 669	15 051 059	15 946 618	1 638 130	10 191 544
Estate, inheritance and gift taxes						
Donations tax	645 722	40 770	313 248	602 003	64 813	337 880
Estate duty	2 559 252	240 908	1 988 974	2 316 293	216 394	1 584 622
Taxes on financial and capital transactions						
Securities transfer tax	6 095 252	449 437	5 505 348	5 422 275	414 653	3 659 420
Transfer duties	7 536 890	1 076 554	7 243 493	7 608 947	942 270	4 639 522
Taxes on goods and services	514 529 587	49 790 228	345 396 507	455 866 615	47 171 697	277 181 255
Value-added tax	370 177 371	35 976 781	243 918 312	331 196 849	34 287 157	202 571 258
Domestic VAT	430 061 872	37 830 404	292 392 142	392 935 790	35 701 045	252 027 531
Import VAT	181 332 787	18 346 376	120 556 762	166 454 473	16 503 014	96 603 768
Refunds	(241 217 288)	(20 199 959)	(168 630 592)	(228 193 414)	(17 916 902)	(146 060 046)
Turnover tax for small businesses	2 387	188	4 160	8 513	214	3 727
Specific excise duties	43 733 904	4 889 990	28 946 696	32 273 030	4 932 372	15 427 588
Beer	14 784 311	2 587 203	12 112 745	11 020 597	2 683 154	5 253 700
Sorghum beer and sorghum flour	4 241	383	3 229	3 496	374	2 443
Wine and other fermented beverages	4 718 649	512 185	3 351 565	3 442 572	463 717	1 250 854
Spirits	8 314 388	984 393	6 677 953	7 642 522	1 143 657	4 029 224
Cigarettes and cigarette tobacco	13 089 833	714 376	4 906 731	7 536 755	526 604	3 501 825
Pipe tobacco and cigars	451 997	28 079	276 036	438 049	54 735	301 395
Petroleum products	861 035	63 371	492 905	685 488	60 131	446 338
Revenue from neighbouring countries	1 529 450	-	1 125 532	1 503 551	-	641 808
Ad valorem excise duties	3 536 499	1 536	3 540 646	3 385 507	6 644	2 154 768
Health promotion levy	2 149 910	204 515	1 396 986	2 046 177	217 916	1 229 790
General fuel levy	83 147 932	7 657 848	58 236 751	75 502 814	6 652 097	48 254 719
Of which:						
Carbon fuel levy	1 768 596	176 412	1 334 903	1 590 873	141 508	1 008 526
CFL Domestic	1 562 972	138 397	1 056 426	1 324 115	123 043	847 566
CFL Imported	205 624	38 015	278 478	266 758	18 465	160 960
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	140 017	29 964	150 672	138 465	8 589	80 595
Plastic bag levy	559 807	778	309 207	581 434	1 383	257 802
Electricity levy	8 140 779	647 581	5 445 273	7 739 340	684 665	5 223 439
Incandescent light bulb levy	24 735	2 830	15 975	24 881	1 841	16 759
CO ₂ tax - motor vehicle emissions	1 443 726	127 618	1 321 023	1 469 582	120 661	778 349
Tyre levy	537 571	44 739	472 735	601 143	39 371	354 103
International Oil Pollution Compensation Fund	3 027	-	-	2 671	-	2 671
Carbon tax	656 206	19 321	1 382 153	650 374	44 248	582 284
Other						
Universal Service Fund	275 616	186 439	255 905	245 837	174 530	243 403
Taxes on international trade and transactions	53 967 108	5 280 844	34 293 057	47 455 394	4 599 758	27 105 211
Import duties						
Customs duties	45 544 899	4 225 863	28 494 938	41 832 938	4 055 185	24 640 526
Specific excise duties on imports	7 597 477	806 997	4 550 122	5 457 437	532 401	2 445 940
Health promotion levy on imports	65 053	6 135	47 862	67 429	6 471	36 848
Other						
Miscellaneous customs and excise receipts	299 984	199 473	1 029 112	46 582	5 701	(44 071)
Diamond export duties	59 664	-	68 166	51 009	-	25 968
Export tax - Scrap metal	400 000	42 376	102 857	-	-	-
Other taxes	3	-	-	-	-	6
Stamp duties and fees	3	-	-	-	-	6
State miscellaneous revenue	4)	118	(11 167)	11 880	1 522	1 580
Total tax revenue (gross)	1 365 124 307	105 858 606	935 582 970	1 249 711 235	97 377 290	712 015 373
Less: SACU payments	5)	(45 966 211)	(34 474 659)	(63 395 240)	-	(47 546 430)
Total tax revenue (net of SACU payments)	1 319 158 096	105 858 606	901 108 311	1 186 315 995	97 377 290	664 468 943
Departmental revenue	32 514 029	577 637	26 039 321	52 053 464	1 840 904	28 116 973
Sales of goods and services other than capital assets						
Sales by market establishments	69 003	4 001	33 207	68 901	4 276	34 059
Non-tax receipts	5 000	(1 302)	-	3 376	171	1 319
Administrative fees	1 552 495	33 957	233 275	391 301	29 039	187 950
Other sales	911 865	69 332	826 010	1 136 702	85 563	593 113
Selling of scrap or waste and other used current goods	11 060	446	4 467	5 905	314	2 976
Transfers received	634 488	2 926	169 311	422 588	-	294 441
Fines penalties and forfeits	462 306	(30 272)	96 659	563 495	17 859	182 000
Interest, dividends and rent on land						
Interest	5 095 042	397 778	3 759 437	6 678 995	713 323	2 280 693
Dividends	358 194	-	31	319 611	-	216 758
Rent on land	15 978 344	(8 007)	15 984 672	14 132 389	31 857	4 218 833
Of which:						
Mineral and petroleum royalties	15 937 248	(9 668)	15 976 106	14 227 647	30 484	4 210 880
Sales of capital assets	132 422	32 909	85 369	124 108	5 920	68 779
Financial transactions in assets and liabilities	7 303 810	75 870	4 846 882	28 206 093	952 582	20 036 052
Of which:						
NRF receipts	4 856 000	64 028	4 259 952	25 769 919	900 558	19 498 960
Total national government revenue	1 351 672 125	106 436 243	927 147 632	1 238 369 459	99 218 194	692 585 916
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 351 672 125	106 436 243	927 147 632	1 238 369 459	99 218 194	692 585 916
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	957 174	2 642 810	1 883 492	(114 855)	(114 855)	1 193 701
Departmental revenue received by the NRF	(523 277)	(5 803 252)	(9 742 352)	(909 862)	(909 862)	(4 407 133)
Other revenue received by the NRF	7)	1 480 451	8 446 062	11 625 944	795 007	5 600 834
ICASA	600 014	1 591 414	1 781 459	558 807	1 551 649	1 331 123
Financial Intelligence Centre Act	588 173	1 571 079	1 594 974	588 257	588 257	1 331 123
SARB Discovery	456	17 669	44 743	550	550	10 901
SARB Deutsche Bank	-	-	-	1 500	-	-
SARB Sanlam Life	-	-	1 000	-	-	-
SARB Fedgro Sanctions	-	-	130	-	-	-
Secret Service Account	1 356	1 356	-	-	-	-
Proceeds of organised Crime Act	29	180	-	2 617	-	-
Competition Commission	-	-	-	289 625	-	209 625
Revenue collected on behalf of the RAF	38 987 918	3 979 507	30 794 948	40 628 194	3 621 546	25 419 977
Revenue collected on behalf of the UIF	17 915 790	1 798 983	13 798 296	18 395 499	1 589 698	11 768 208
Total net revenue	1 113 771 921	975 975 098	1 301 068 103	1 048 773 390	732 519 450	43 215
Cash balance NRF	16 797	(1 704)	42 833	1 142	43 215	43 215
Direct transfer from NRF to the RAF	(3 823 160)	(30 654 809)	(40 559 570)	(5 216 231)	(25 569 176)	(25 569 176)
Direct transfer from NRF to the UIF	-	(11 878 024)	(18 610 588)	(1 531 309)	(12 074 298)	(12 074 298)
CARA added as part of cash revenue in Table 4	28 524	43 711	(64 864)	2 704	(50 330)	(50 330)
Revenue collected according to Table 4	109 994 082	933 484 271	1 241 875 914	98 129 696	694 888 861	

1) The decrease in payments in August 2021 was due to the payment of refunds.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

3) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements.

6) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.

7) 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.