

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	866 796 015	143 728 053	672 244 437	718 180 500	113 137 906	504 811 561
Personal income tax	541 999 941	47 752 446	391 166 651	487 011 072	45 457 888	340 488 802
Provisional tax, assessment payments and penalties	49 746 710	1 601 406	21 343 138	39 205 287	1 446 278	18 162 152
Employees tax	536 950 531	50 149 587	404 054 103	489 785 921	47 007 550	355 007 881
ETI credit - refunds granted against PAYE payment	(6 647 070)	(613 742)	(3 391 287)	(5 391 972)	(340 696)	(4 359 898)
ETI credit - refunds	(1 680 229)	(223 174)	(1 516 160)	(1 772 746)	(20 169)	(1 515 954)
PIT refunds	(36 370 000)	(3 161 631)	(28 723 141)	(34 815 418)	(2 635 075)	(26 808 376)
Tax on corporate income						
Corporate income tax	288 730 891	93 712 998	251 800 178	202 123 447	65 865 813	144 707 525
Secondary tax on companies	91 622	619	99 024	63 750	11 588	32 097
Withholding tax on dividends	29 853 059	1 624 277	25 369 620	24 781 612	1 430 045	16 466 924
Withholding tax on interest	504 978	18 777	338 289	490 305	30 231	355 296
Tax on Retirement Funds		(213)	(213)			
Other						
Interest on overdue income tax	5 615 686	618 936	3 470 688	3 710 242	342 341	2 760 844
Small business tax amnesty	52	-	-	72	-	72
Taxes on payroll and workforce	18 932 767	1 784 332	14 121 464	12 250 229	1 687 700	7 529 824
Skills development levy	18 932 767	1 784 332	14 121 464	12 250 229	1 687 700	7 529 824
Taxes on property	19 337 493	1 409 103	16 460 163	15 946 618	1 246 895	11 438 439
Estate, inheritance and gift taxes						
Donations tax	559 270	50 317	363 565	602 003	55 056	392 936
Estate duty	2 894 352	420 921	2 409 895	2 316 293	199 917	1 784 538
Taxes on financial and capital transactions						
Securities transfer tax	6 244 308	455 338	5 990 686	5 422 275	479 061	4 138 480
Transfer duties	9 639 564	482 527	7 726 017	7 606 047	512 860	5 122 482
Taxes on goods and services	525 012 211	46 771 824	392 168 333	455 866 617	42 848 327	320 029 582
Value-added tax	373 630 452	32 909 280	276 827 593	331 196 849	30 755 912	233 327 171
Domestic VAT	439 969 738	39 304 371	331 696 514	392 935 790	35 625 228	287 652 765
Import VAT	193 274 056	18 240 493	138 397 255	166 454 473	15 860 667	112 464 435
Refunds	(259 613 342)	(24 635 594)	(193 266 176)	(228 193 414)	(20 729 963)	(166 790 029)
Turnover tax for small businesses	6 217	327	4 486	8 513	49	3 775
Specific excise duties	42 294 840	4 163 901	33 110 601	32 273 030	4 034 579	19 462 169
Beer	15 051 847	1 589 263	13 702 009	11 020 597	2 254 547	7 508 248
Sorghum beer and sorghum flour	4 789	444	3 673	3 496	362	2 806
Wine and other fermented beverages	4 794 688	542 073	3 893 638	3 442 572	605 845	1 856 699
Spirit	9 139 678	1 100 780	7 806 733	7 642 522	633 891	4 663 113
Cigarettes and cigarette tobacco	10 393 673	800 886	5 707 818	7 536 755	454 370	3 956 194
Pipe tobacco and cigars	414 690	34 498	310 535	438 049	29 324	330 720
Petroleum products	811 079	65 957	558 862	685 488	56 240	502 580
Revenue from neighbouring countries	1 686 046	-	1 125 533	1 503 551	-	641 808
Ad valorem excise duties	4 414 563	510	3 541 156	3 385 507	(256)	2 154 513
Health promotion levy	2 095 876	231 748	1 629 743	2 046 177	210 652	1 440 441
General fuel levy	89 647 015	8 422 619	66 659 370	75 502 814	6 796 289	55 051 008
<i>Of which:</i>						
Carbon fuel levy	2 162 390	186 585	1 521 488	1 590 873	140 258	1 148 783
CFL Domestic	1 793 565	138 734	1 195 159	1 324 115	117 832	965 398
CFL Imported	368 825	47 851	326 329	266 758	22 426	183 385
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	170 889	35 686	186 359	138 465	11 950	92 545
Plastic bag levy	611 085	186 482	495 689	581 434	178 558	436 360
Electricity levy	8 127 547	621 474	6 066 747	7 739 340	651 101	5 874 541
Incandescent light bulb levy	25 074	1 921	17 896	24 881	1 315	18 075
CO ₂ tax - motor vehicle emissions	1 752 991	146 369	1 467 393	1 469 582	121 272	899 621
Tyre levy	614 353	50 287	523 023	601 143	43 156	397 259
International Oil Pollution Compensation Fund	2 373	-	-	2 671	-	2 671
Carbon tax	1 375 238	1 220	1 383 373	650 374	43 752	626 036
Other						
Universal Service Fund	243 698	-	255 904	245 837	-	243 403
Taxes on international trade and transactions	55 739 689	5 609 980	39 903 034	47 455 395	4 782 526	31 887 735
Import duties	47 634 773	4 446 133	32 941 071	41 832 938	3 722 149	28 362 676
Customs duties	47 634 773	4 446 133	32 941 071	41 832 938	3 722 149	28 362 676
Specific excise duties on imports	7 080 565	823 667	5 373 788	5 457 437	629 523	3 275 462
Health promotion levy on imports	80 303	7 113	54 975	67 429	7 886	44 732
Other						
Miscellaneous customs and excise receipts	722 795	239 934	1 269 045	46 582	222 968	178 897
Diamond export duties	92 047	14 782	82 947	51 009	-	25 968
Export tax - Scrap metal	129 207	78 551	181 208	-	-	-
Other taxes	1	-	-	-	-	6
Stamp duties and fees	1	-	-	-	-	6
State miscellaneous revenue	(403 609)	345	(10 822)	11 880	(23)	1 557
Total tax revenue (gross)	1 485 414 566	199 303 637	1 134 886 609	1 249 711 239	163 683 330	875 698 704
Less: SACU payments	(45 966 211)	-	(34 474 659)	(63 295 240)	-	(47 546 430)
Total tax revenue (net of SACU payments)	1 439 448 355	199 303 635	1 100 411 947	1 186 415 999	163 683 330	828 152 274
Departmental revenue	43 752 954	12 636 625	38 675 945	52 653 464	12 687 364	40 804 338
Sales of goods and services other than capital assets						
Sales by market establishments	106 848	4 254	37 462	68 901	4 337	38 396
Non-tax receipts	4 900	3 825	3 827	3 376	188	1 507
Administrative fees	540 777	24 442	257 719	391 301	29 490	217 439
Other sales	2 453 429	157 407	983 418	1 136 702	80 740	673 853
Selling of scrap or waste and other used current goods	3 380	634	5 100	5 905	1 184	4 169
Transfers received	536 520	93 198	262 509	422 568	-	294 441
Fines penalties and forfeits	298 286	58 718	155 378	563 495	15 678	197 677
Interest, dividends and rent on land						
Interest	5 446 632	285 172	4 044 610	6 678 995	543 830	2 824 524
Dividends	801 946	32	63	319 611	102 356	319 114
Rent on land	25 556 178	11 453 106	27 437 778	14 132 369	9 145 971	13 364 804
<i>Of which:</i>						
Mineral and petroleum royalties	25 537 440	11 452 411	27 428 518	14 227 647	9 144 974	13 355 853
Sales of capital assets	130 589	9 704	95 073	124 108	27 393	96 172
Financial transactions in assets and liabilities	7 867 468	546 133	5 393 015	28 206 093	2 736 198	22 772 251
<i>Of which:</i>						
NRF receipts	4 612 644	399 294	4 659 236	25 769 918	2 698 953	22 197 913
Total national government revenue	1 483 201 308	211 940 260	1 139 087 892	1 238 369 463	176 370 694	868 956 611
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 483 201 308	211 940 260	1 139 087 892	1 238 369 463	176 370 694	868 956 611
Departmental revenue received but not yet paid to NRF	(30 065)	2 612 746	1 883 492	1 883 492	(9 229)	1 184 474
Departmental revenue collected	(30 065)	2 612 746	1 883 492	1 883 492	(9 229)	1 184 474
Departmental revenue received by the NRF	(784 920)	(6 588 171)	(9 742 352)	(9 742 352)	(843 437)	(5 250 572)
Other revenue received by the NRF	754 855	9 200 917	11 625 644	11 625 644	834 208	6 435 042
ICASA	391	1 591 805	1 791 459	1 791 459	33 192	1 584 841
Financial Intelligence Centre Act	-	1 571 079	1 504 574	1 504 574	-	1 331 123
SARB Discovery	353	18 022	44 743	30 575	41 476	-
SARB Deutsche Bank	-	-	1 500	-	-	-
SARB Sanlam Life	-	-	28 000	-	-	-
SARB Fedor Sandons	-	-	1 000	-	-	-
SARB Fedor Sandons	-	-	130	-	-	-
Secret Service Account	-	-	1 356	-	-	-
Proceeds of organised Crime Act	38	218	2 617	2 617	2 617	2 617
Competition Commission	-	-	209 625	-	209 625	-
Revenue collected on behalf of the RAF	39 787 918	4 500 009	35 294 956	40 628 194	3 541 896	28 961 873
Revenue collected on behalf of the UIF	17 915 790	1 989 339	15 787 635	18 395 499	1 721 507	13 489 715
Total net revenue	218 399 934	1 194 375 032	1 301 068 103	1 301 068 103	181 658 060	914 177 511
Cash balances NRF	(2 607)	(2 607)	(4 311)	(4 311)	13 195	56 410
Direct transfer from NRF to the RAF	(3 979 507)	(34 634 316)	(40 559 570)	(40 559 570)	-	(25 569 176)
Direct transfer from NRF to the UIF	(1 798 983)	(13 677 007)	(18 610 588)	(18 610 588)	(1 589 696)	(13 663 996)
CARA added as part of cash revenue in Table 4	203	43 914	(64 864)	(64 864)	2 519	(47 811)
Revenue collected according to Table 4	212 619 640	1 146 103 311	1 241 875 914	1 241 875 914	180 084 076	874 952 937

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.