

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
Taxes on income and profits	866 796 017	53 195 401	725 439 838	718 180 500	48 426 034	553 237 598
Personal income tax	541 999 942	49 865 879	441 032 530	487 011 072	44 037 921	384 526 725
Provisional tax, assessment payments and penalties	49 746 710	1 630 441	22 973 579	39 205 287	1 550 696	19 712 848
Employees tax	536 950 531	50 365 990	454 420 093	489 785 921	44 996 208	400 004 089
ETI credit - refunds granted against PAYE payment	(6 647 070)	(379 757)	(4 371 044)	(5 391 972)	(322 887)	(4 662 795)
ETI credit - refunds	(1 680 229)	(44 530)	(1 560 412)	(1 172 748)	(55 128)	(1 568 079)
PIT refunds	(36 370 000)	(1 706 545)	(30 429 686)	(34 815 418)	(2 130 972)	(28 939 348)
Tax on corporate income						
Corporate income tax	288 730 891	872 215	252 672 393	202 123 447	1 480 506	146 188 031
Secondary tax on companies	91 622	22 407	121 431	63 750	10 153	42 250
Withholding tax on dividends	29 853 059	2 190 338	27 560 158	24 781 612	2 718 754	19 165 678
Withholding tax on interest	504 978	44 973	383 282	490 305	28 941	384 237
Tax on Retirement Funds	(213)	-	(213)	-	-	-
Other						
Interest on overdue income tax	5 615 686	199 589	3 670 277	3 710 242	149 760	2 910 604
Small business tax amnesty	52	-	-	72	-	72
Taxes on payroll and workforce	18 932 767	1 757 223	15 878 687	12 250 229	1 637 905	9 167 729
Skills development levy	18 932 767	1 757 223	15 878 687	12 250 229	1 637 905	9 167 729
Taxes on property	19 337 494	1 551 648	18 011 811	15 946 618	1 262 648	12 701 084
Estate, inheritance and gift taxes						
Donations tax	559 270	49 664	413 229	602 003	32 973	425 909
Estate duty	2 894 352	205 458	2 615 353	2 316 293	103 877	1 888 415
Taxes on financial and capital transactions						
Securities transfer tax	6 244 308	439 374	6 400 080	5 422 275	415 607	4 554 087
Transfer duties	9 639 564	857 152	8 583 169	7 606 047	710 191	5 832 673
Taxes on goods and services	525 012 211	55 366 916	447 535 249	455 866 617	46 036 677	366 066 266
Value-added tax	373 630 452	39 145 297	315 972 890	331 196 849	33 003 864	266 331 035
Domestic VAT	439 969 738	41 796 760	373 493 274	392 935 790	38 701 467	326 354 232
Import VAT	193 274 056	16 410 615	154 807 870	166 454 473	12 542 005	125 006 440
Refunds	(259 613 342)	(19 062 078)	(212 326 254)	(228 193 414)	(18 239 808)	(185 029 637)
Turnover tax for small businesses	6 217	107	4 595	8 513	343	4 118
Specific excise duties	42 294 840	6 418 411	39 529 012	32 273 030	3 180 587	22 642 756
Beer	15 051 847	2 011 181	15 713 190	11 020 597	213 222	7 721 470
Sorghum beer and sorghum flour	4 789	445	4 118	3 496	326	3 132
Wine and other fermented beverages	4 794 688	600 421	4 494 059	3 442 572	515 557	2 372 256
Spirits	9 130 078	1 054 139	8 072 872	7 942 322	861 472	5 524 565
Cigarettes and cigarette tobacco	10 393 623	2 117 297	7 824 915	7 536 755	1 159 570	5 115 764
Pipe tobacco and cigars	414 690	44 728	355 263	438 049	41 080	371 800
Petroleum products	811 079	61 092	619 954	685 488	60 722	563 302
Revenue from neighbouring countries	1 686 046	519 108	1 644 641	1 503 551	328 639	970 447
Ad valorem excise duties	4 414 563	1 135 215	4 676 371	3 385 507	1 173 281	3 327 794
Health promotion levy	2 095 876	209 523	1 838 566	2 046 177	234 444	1 674 885
General fuel levy	89 647 015	7 465 284	74 124 654	75 502 814	7 428 418	62 479 426
Of which:						
Carbon fuel levy	2 162 390	173 011	1 694 499	1 590 873	152 620	1 301 403
CFL Domestic	1 793 565	136 436	1 331 595	1 324 115	123 670	1 089 068
CFL Imported	368 825	36 755	362 904	266 758	28 950	212 335
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	170 889	26 535	212 894	138 465	19 353	111 898
Plastic bag levy	611 085	642	496 331	581 434	5 179	441 539
Electricity levy	8 127 547	603 809	6 670 556	7 739 340	638 034	6 512 575
Incandescent light bulb levy	25 074	731	18 627	24 881	1 370	19 445
CO ₂ tax - motor vehicle emissions	1 752 991	270 286	1 737 679	1 469 582	254 940	1 154 561
Tyre levy	614 353	90 189	613 212	601 143	87 442	484 701
International Oil Pollution Compensation Fund	2 373	-	-	2 671	-	2 671
Carbon tax	1 375 238	30	1 383 403	650 374	8 231	634 267
Other						
Universal Service Fund	243 698	557	256 461	245 837	1 192	244 595
Taxes on international trade and transactions	55 739 690	5 420 340	45 323 374	47 455 395	4 025 183	35 912 918
Import duties	47 634 773	4 710 022	37 651 093	41 832 938	3 456 626	31 819 302
Customs duties	7 080 565	749 456	6 123 244	5 457 437	470 248	3 745 710
Specific excise duties on imports	80 303	5 322	60 297	67 429	4 738	49 470
Health promotion levy on imports						
Other	722 795	(93 869)	1 175 176	46 582	90 976	269 873
Miscellaneous customs and excise receipts	92 047	-	82 947	51 009	2 595	28 563
Diamond export duties	129 207	49 409	230 617	-	-	-
Export tax - Scrap metal	1	-	-	-	-	6
Other taxes	1	-	-	-	-	6
Stamp duties and fees	1	-	-	-	-	6
State miscellaneous revenue	(403 609)	867	(9 955)	11 880	28	1 585
Total tax revenue (gross)	1 485 414 571	117 292 395	1 252 179 003	1 249 711 239	101 388 476	977 087 185
Less: SACU payments	(45 966 211)	(11 491 553)	(45 966 212)	(63 395 240)	(15 848 810)	(63 395 240)
Total tax revenue (net of SACU payments)	1 439 448 360	105 800 842	1 206 212 791	1 186 315 999	85 539 666	913 691 945
Departmental revenue	43 752 953	1 253 431	39 929 383	52 053 464	1 936 876	42 741 213
Sales of goods and services other than capital assets						
Sales by market establishments	106 848	4 137	41 599	68 901	4 581	42 977
Non-tax receipts	4 900	1 634	5 461	3 376	147	1 654
Administrative fees	540 777	16 669	274 388	391 301	10 190	227 629
Other sales	2 453 429	170 568	1 153 986	1 136 702	46 455	720 308
Selling of scrap or waste and other used current goods	3 360	409	5 599	5 905	1 587	5 747
Transfers received	536 520	81 793	344 302	422 588	96 854	391 295
Fines penalties and forfeits	298 286	47 649	203 027	563 495	8 375	206 053
Interest, dividends and rent on land						
Interest	5 446 632	483 798	4 528 408	6 678 995	362 697	3 187 220
Dividends	801 946	-	63	319 611	-	319 114
Rent on land	25 556 178	5 599	27 443 377	14 132 389	25 595	13 390 399
Of which:						
Mineral and petroleum royalties	25 537 440	2 875	27 431 393	14 227 647	25 125	13 380 980
Sales of capital assets	130 589	8 076	103 149	124 108	92	96 264
Financial transactions in assets and liabilities	7 867 468	433 099	5 826 114	28 206 093	1 380 304	24 152 553
Of which:						
NRF receipts	4 612 644	410 251	5 069 507	25 769 818	1 380 720	23 558 633
Total national government revenue	1 483 201 313	107 054 273	1 246 142 174	1 238 369 463	87 476 541	956 433 158
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 483 201 313	107 054 273	1 246 142 174	1 238 369 463	87 476 541	956 433 158
Departmental revenue received but not yet paid to NRF	400 969	3 013 708	1 883 492	202 417	1 386 891	1 386 891
Departmental revenue collected	(840 305)	(7 428 483)	(9 742 352)	(551 031)	(5 801 600)	(5 801 600)
Departmental revenue received by the NRF	1 241 274	10 442 191	11 625 844	753 448	7 188 490	7 188 490
Other revenue received by the NRF	64 626	1 656 430	1 791 459	51 269	1 636 110	1 636 110
ICASA	64 285	1 635 364	1 504 974	50 163	1 381 286	1 381 286
Financial Intelligence Centre Act	311	18 333	44 743	1 106	42 582	42 582
SARB Discovery	-	-	1 500	-	-	-
SARB Deutsche Bank	-	-	28 000	-	-	-
SARB Sanlam Life	-	-	1 000	-	-	-
SARB Federo Sandons	-	-	130	-	-	-
Secret Service Account	-	-	1 356	-	-	-
Proceeds of organised Crime Act	29	247	2 617	-	-	2 617
Competition Commission	-	-	209 625	-	-	209 625
Revenue collected on behalf of the NRF	39 787 918	4 019 992	39 314 948	40 628 194	3 837 503	32 799 376
Revenue collected on behalf of the Uf	17 915 790	1 839 685	17 627 320	18 395 499	1 629 108	15 118 823
Total net revenue	113 379 544	1 307 754 579	1 301 068 107	93 196 839	1 007 374 359	1 007 374 359
Cash balance NRF	-	5 419	4 419	42 833	(29 488)	26 922
Direct transfer from NRF to the RAF	(4 500 009)	(39 134 329)	(40 559 570)	(7 163 442)	(32 732 618)	(32 732 618)
Direct transfer from NRF to the Uf	(3 791 327)	(17 468 334)	(18 610 588)	(1 721 508)	(15 385 504)	(15 385 504)
CARA added as part of cash revenue in Table 4	2 093	46 007	(64 864)	2 262	(45 549)	(45 549)
Revenue collected according to Table 4	105 095 720	1 251 199 034	1 241 875 918	84 284 663	959 237 609	959 237 609

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

2) Specific excise duties on petrol, diesel 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.