

Table 1 Revenue*

R thousand	2021/22			2020/21		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
Taxes on income and profits	910 106 872	102 853 771	828 293 609	718 180 509	90 564 483	643 802 081
Personal income tax	553 529 185	61 138 711	502 171 241	487 011 072	55 833 861	440 360 586
Provisional tax, assessment payments and penalties	48 317 750	19 900 256	42 873 835	39 205 287	17 458 402	37 171 250
Employees tax	547 507 996	43 418 801	497 838 894	489 785 921	42 294 854	442 298 943
ETI credit - refunds granted against PAYE payment	(5 134 400)	(311 715)	(4 682 759)	(5 391 972)	(339 871)	(5 022 656)
ETI credit - refunds	(1 655 512)	(68 250)	(1 628 662)	(1 772 746)	(151 856)	(1 719 935)
PIT refunds	(35 506 649)	(1 800 381)	(32 230 067)	(34 815 418)	(3 427 668)	(32 367 016)
Tax on corporate income						
Corporate income tax	318 380 351	38 788 986	291 461 379	202 123 447	31 937 626	178 125 657
Secondary tax on companies	132 093	(782)	120 649	63 750	578	42 828
Withholding tax on dividends	32 050 144	2 545 517	30 105 675	24 781 612	2 500 498	21 686 176
Withholding tax on interest	479 858	44 621	427 883	490 305	34 950	419 187
Tax on Retirement Funds	-	-	(213)	-	-	-
Other						
Interest on overdue income tax	5 535 041	336 718	4 006 995	3 710 242	256 970	3 167 574
Small business tax amnesty	-	-	-	72	-	72
Taxes on payroll and workforce	18 932 767	1 557 919	17 436 606	12 250 229	1 463 554	10 631 283
Skills development levy	18 932 767	1 557 919	17 436 606	12 250 229	1 463 554	10 631 283
Taxes on property	19 693 303	1 622 752	19 634 563	15 946 618	1 471 051	14 172 136
Estate, inheritance and gift taxes						
Donations tax	626 277	48 138	461 367	602 003	44 204	470 113
Estate duty	2 929 427	269 941	2 885 294	2 316 293	158 665	2 047 080
Taxes on financial and capital transactions						
Securities transfer tax	6 629 230	365 440	6 765 500	5 422 275	444 579	4 998 666
Transfer duties	9 508 369	939 233	9 522 402	7 906 047	823 804	6 556 277
Taxes on goods and services	541 296 113	40 375 434	487 910 883	455 866 617	32 940 483	399 006 748
Value-added tax	383 723 878	27 593 430	343 566 320	331 196 849	22 894 051	289 225 085
Domestic VAT	446 738 030	36 288 643	409 781 737	392 935 790	31 059 621	357 413 853
Import VAT	196 927 831	18 613 131	173 421 001	166 454 473	14 870 118	139 876 558
Refunds	(259 941 983)	(27 308 164)	(239 636 418)	(228 193 414)	(23 035 689)	(208 065 326)
Turnover tax for small businesses	6 811	3 436	8 029	8 513	4 135	8 253
Specific excise duties	48 211 956	4 668 367	44 197 379	32 273 030	2 288 214	24 930 970
Beer	18 313 546	1 779 122	17 492 312	11 020 597	37 993	7 759 463
Sorghum beer and sorghum flour	5 176	338	4 456	3 496	146	3 278
Wine and other fermented beverages	5 946 246	1 096 872	5 590 931	3 442 572	606 534	2 978 790
Spirits	11 462 890	1 137 553	10 010 425	7 642 522	303 057	5 827 642
Cigarettes and cigarette tobacco	9 157 845	554 783	8 379 696	7 536 755	1 238 211	6 353 975
Pipe tobacco and cigars	498 513	37 288	392 551	438 049	34 892	406 692
Petroleum products	951 797	62 411	682 365	886 488	67 361	630 683
Revenue from neighbouring countries	1 875 943	-	1 644 641	1 503 551	-	970 447
Ad valorem excise duties	4 276 262	27 487	4 703 858	3 385 507	28 504	3 396 298
Health promotion levy	2 210 621	170 378	2 008 944	2 046 177	188 848	1 863 733
General fuel levy	89 883 837	7 045 537	81 170 191	75 502 814	6 735 731	69 215 157
Of which:						
Carbon fuel levy	2 033 399	164 025	1 868 524	1 590 873	150 297	1 451 701
CFL Domestic	1 597 914	135 300	1 466 895	1 324 115	125 540	1 214 608
CFL Imported	435 485	28 725	391 629	266 758	24 758	237 093
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	201 118	33 884	246 778	138 465	16 910	128 808
Plastic bag levy	611 353	663	496 994	581 434	857	442 396
Electricity levy	8 005 287	622 308	7 292 865	7 730 340	635 522	7 148 097
Incandescent light bulb levy	24 623	1 666	20 293	24 881	1 593	21 038
CO ₂ tax - motor vehicle emissions	1 798 386	159 562	1 897 241	1 469 582	104 746	1 259 307
Tyre levy	663 300	40 823	654 035	601 143	40 405	525 106
International Oil Pollution Compensation Fund	2 347	-	-	2 671	-	2 671
Carbon tax	1 399 655	7 892	1 391 295	650 374	592	634 859
Other						
Universal Service Fund	276 679	-	256 461	245 837	375	244 970
Taxes on international trade and transactions	57 041 646	5 642 045	50 965 419	47 455 395	4 403 835	40 316 754
Import duties						
Customs duties	48 388 666	4 779 289	42 430 382	41 832 938	3 653 536	35 472 838
Specific excise duties on imports	7 432 346	719 610	6 842 854	5 457 437	735 461	4 481 171
Health promotion levy on imports	78 229	7 646	67 943	67 429	6 648	56 118
Other						
Miscellaneous customs and excise receipts	748 234	41 457	1 216 633	46 582	8 187	278 060
Diamond export duties	92 105	13 788	96 735	51 009	4	28 567
Export tax - Scrap metal	302 066	80 255	310 872	-	-	-
Other taxes	1	-	-	-	-	6
Stamp duties and fees	1	-	-	-	-	6
State miscellaneous revenue	4)	(235)	(10 190)	11 880	(110)	1 475
Total tax revenue (gross)	1 547 070 502	152 051 686	1 404 230 689	1 249 711 239	130 843 297	1 107 930 482
Less: SACU payments	(45 966 211)	-	(45 966 212)	(63 395 240)	-	(63 395 240)
Total tax revenue (net of SACU payments)	1 501 104 291	152 051 686	1 358 264 477	1 186 315 999	130 843 297	1 044 535 242
Departmental revenue	47 963 911	1 797 204	41 726 587	52 053 464	1 902 061	44 643 273
Sales of goods and services other than capital assets						
Sales by market establishments	5 790	4 481	46 080	68 901	4 264	47 241
Non-tax receipts	4 900	692	6 153	3 376	201	1 855
Administrative fees	839 930	40 379	314 767	391 301	37 539	265 168
Other sales	2 202 512	260 103	1 414 089	1 136 702	101 695	822 003
Selling of scrap or waste and other used current goods	9 414	700	6 209	5 905	668	6 415
Transfers received	536 520	9 545	353 847	422 588	29 871	421 166
Fines penalties and forfeits	301 210	24 793	227 820	563 495	66 572	272 625
Interest, dividends and rent on land						
Interest	7 144 373	617 315	5 145 723	6 678 995	823 868	4 011 088
Dividends	249 084	-	63	319 611	-	319 114
Rent on land	28 009 505	452 886	27 896 263	14 132 389	216 371	13 806 770
Of which:						
Mineral and petroleum royalties	27 978 513	451 531	27 882 924	14 227 647	215 507	13 596 487
Sales of capital assets	131 660	7 885	111 034	124 108	5 223	101 487
Financial transactions in assets and liabilities	8 477 013	378 425	6 204 539	28 206 093	615 788	24 768 341
Of which:						
NRF receipts	5 339 507	238 940	5 308 447	25 769 918	574 224	24 132 857
Total national government revenue	1 549 068 202	153 848 890	1 399 991 064	1 238 369 463	132 745 358	1 089 178 515
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 549 068 202	153 848 890	1 399 991 064	1 238 369 463	132 745 358	1 089 178 515
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(1 805 442)	1 208 266	1 883 492	357 737	-	1 744 628
Departmental revenue received by the NRF	(1 106 733)	(8 535 216)	(9 742 352)	(9 742 352)	(1 112 330)	(6 913 929)
Other revenue received by the NRF	(698 709)	-	9 743 482	11 825 844	1 470 067	8 658 557
Other revenue received by the NRF	7)	511	1 656 941	1 791 459	5 627	1 641 737
ICASA	-	1 635 364	1 504 974	4 600	-	1 385 886
Financial Intelligence Centre Act	491	18 824	44 743	1 027	-	43 609
SARB Discovery	-	-	1 500	-	-	-
SARB Deutsche Bank	-	-	28 000	-	-	-
SARB Sanlam Life	-	1 000	-	-	-	-
SARB Fedgro Sanctions	-	130	-	-	-	-
Secret Service Account	-	1 356	-	-	-	-
Proceeds of organised Crime Act	-	20	267	2 617	-	2 617
Competition Commission	-	-	-	209 625	-	209 625
Revenue collected on behalf of the RAF	44 084 776	3 904 400	43 219 348	40 628 194	3 989 450	36 788 826
Revenue collected on behalf of the UIF	17 915 790	1 823 652	19 450 972	18 395 499	1 595 977	16 714 800
Total net revenue	157 772 014	1 252	1 465 526 596	1 301 068 107	138 694 149	1 146 068 507
Cash balance NRF	1 252	2 360	42 833	-	(4 053)	22 869
Direct transfer from NRF to the RAF	(4 019 902)	(43 154 317)	(40 559 570)	(3 837 503)	(36 570 121)	(36 570 121)
Direct transfer from NRF to the UIF	(1 839 685)	(19 308 019)	(18 610 588)	(1 629 109)	(17 014 612)	(17 014 612)
CARA added as part of cash revenue in Table 4	(23 149)	22 858	(64 864)	17 776	(27 773)	(27 773)
Revenue collected according to Table 4		151 890 437	1 403 089 471	1 241 875 918	133 241 261	1 092 478 869

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.