

Table 1 Revenue*

R thousand		2020/21				2021/22		
		Budget estimate	August	Year to date		Preliminary outcome	August	Year to date
Taxes on income and profits								
		1 264 312 809	126 021 855	507 632 571		1 190 241 489	112 281 916	451 054 281
	Personal income tax	844 820 363	75 555 868	326 674 807		790 619 213	69 051 061	301 377 425
	Provisional tax, assessment payments and penalties	81 265 659	18 330 638	25 613 402		74 723 465	17 310 061	23 488 211
	Employees tax	818 928 398	62 823 969	333 741 627		767 118 354	59 086 891	307 883 580
	ETI credit - refunds granted against PAYE payment	(4 581 984)	(364 658)	(1 754 569)		(4 288 017)	(355 728)	(1 654 267)
	ETI credit - refunds	(912 140)	(31 763)	(408 332)		(853 620)	(52 978)	(313 647)
	PII refunds	(49 879 570)	(5 202 317)	(30 517 321)		(46 080 969)	(6 927 195)	(28 026 452)
Tax on corporate income								
	Corporate income tax	364 261 555	47 093 026	155 823 794		345 432 054	39 735 961	126 901 051
	Secondary tax on companies	7 982	496	4 084		7 982	1 405	3 112
	Withholding tax on dividends	45 579 663	2 810 677	21 458 001		45 876 462	2 845 315	19 680 231
	Withholding tax on interest	1 150 904	26 796	329 687		1 063 927	60 963	421 922
	Global Minimum Tax	-	34 108	138 788		-	-	-
Other								
	Interest on overdue income tax	8 492 342	500 883	3 203 410		7 241 850	577 221	2 670 540
	Small business tax amnesty	-	-	-		-	-	-
Taxes on payroll and workforce								
		27 657 285	2 135 982	10 948 958		25 977 693	2 056 929	10 429 022
Skills development levy								
		27 657 285	2 135 982	10 948 958		25 977 693	2 056 929	10 429 022
Taxes on property								
		27 385 529	2 127 077	11 444 029		26 345 076	2 077 444	10 644 385
Estate, inheritance and gift taxes								
	Donations tax	1 214 458	66 105	464 556		1 368 521	55 626	365 420
	Estate duty	5 023 459	461 900	1 829 139		4 634 545	401 562	1 900 423
Taxes on financial and capital transactions								
	Securities transfer tax	7 675 312	536 563	3 177 249		7 551 539	605 604	2 950 306
	Transfer duties	13 482 300	1 062 510	5 973 085		12 780 470	1 014 651	5 428 236
Taxes on goods and services								
		718 632 877	56 068 469	256 191 325		683 567 908	50 540 953	257 973 918
	Value-added tax	521 363 288	44 501 110	203 427 287		500 586 607	40 560 073	186 531 635
	Domestic VAT	631 175 916	53 822 739	261 763 252		603 957 914	50 509 596	242 017 208
	Import VAT	285 976 465	24 039 065	100 043 390		267 727 295	23 065 805	95 725 338
	Refunds	(395 789 093)	(33 380 694)	(158 379 355)		(371 086 602)	(33 015 328)	(151 210 911)
	Specific excise duties	65 537 729	3 409 188	21 830 750		61 737 277	3 071 581	20 271 657
	Beer	27 399 373	2 299 750	10 231 697		27 429 320	2 148 761	9 391 227
	Sorghum beer and sorghum flour	8 505	294	1 292		3 667	451	1 623
	Wine and other fermented beverages	8 390 698	32 086	2 420 449		7 600 472	34 710	2 231 286
	Spirits	15 868 881	667 549	5 883 279		14 403 949	394 295	5 086 467
	Cigarettes and cigarette tobacco	9 887 152	345 368	2 195 153		8 612 379	422 798	2 394 016
	Vaping tobacco	-	37	329		1 841	64	664
	Pipe tobacco and cigars	465 151	29 548	157 598		504 911	33 270	212 322
	Petroleum products	745 534	34 587	168 337		452 635	37 232	199 965
	Refunds from neighbouring countries	2 771 315	-	772 616		2 638 262	-	774 087
	Health promotion levy	2 476 154	179 242	886 562		2 347 073	157 410	851 222
	Ad valorem excise duties	8 097 335	5 483	3 979 060		7 998 435	1 315	3 668 016
	Fuel levy	104 871 805	6 908 211	21 212 175		95 205 717	8 112 549	39 358 604
	Of which:							
	Carbon fuel levy	4 234 732	375 362	1 553 968		3 905 353	325 448	1 535 288
	CFL Domestic	1 600 000	136 109	765 049		1 588 914	128 744	710 401
	CFL Imported	2 634 732	239 253	788 919		2 306 439	196 704	824 887
Taxes on use of goods and on permission to use goods or perform activities								
	Air departure tax	1 143 701	87 513	454 117		1 097 181	81 016	426 447
	Plastic bag levy	707 475	952	172 964		634 702	1 210	167 981
	Electricity levy	7 489 172	613 377	2 851 834		7 171 538	689 440	3 191 151
	Incandescent light bulb levy	7 943	435	2 369		8 195	526	2 257
	CO ₂ tax - motor vehicle emissions	3 621 140	281 411	1 481 914		3 780 234	256 372	1 258 790
	Tyre levy	792 106	48 757	335 716		792 178	49 370	296 691
	International Oil Pollution Compensation Fund	7 946	-	2 435		7 827	544	7 827
	Carbon tax	2 233 676	17 074	1 526 135		1 911 845	21 868	1 869 730
	Turnover tax for micro businesses	12 872	510	1 019		12 658	3 840	4 154
Other								
	Universal Service Fund	270 634	5 206	16 990		275 541	62 471	67 353
Taxes on international trade and transactions								
		88 963 192	7 241 288	31 566 353		84 259 986	6 918 645	29 485 378
Import duties								
	Customs duties	75 719 762	6 364 498	27 822 615		71 990 993	5 572 803	25 146 960
	Specific excise duties on imports	10 036 204	809 929	3 064 971		9 544 386	788 438	2 889 012
	Health promotion levy on imports	163 253	11 918	73 425		162 825	15 422	53 297
Other								
	Miscellaneous customs and excise receipts	2 576 390	38 236	488 895		2 189 122	111 968	1 247 406
	Diamond export duties	69 726	3 424	13 213		63 411	6 736	11 075
	Export tax - Scrap metal	397 767	13 283	103 234		310 250	23 278	137 628
	Other taxes	-	-	-		-	1	1
	Stamp duties and fees	-	-	-		-	1	1
State miscellaneous revenue								
	Total tax revenue (gross)	2 126 961 603	183 593 841	819 778 253		2 010 340 407	175 983 726	739 580 598
Less: SACU payments								
		(78 407 695)	-	(39 203 848)		(73 552 115)	-	(36 776 058)
Total tax revenue (net of SACU payments)								
		2 048 553 908	183 593 841	780 574 405		1 936 788 292	175 983 726	722 804 530
Departmental revenue								
		112 449 192	51 714 855	79 682 427		82 553 250	1 374 670	19 301 647
Sales of goods and services other than capital assets								
	Sales by market establishments	158 721	11 013	54 915		133 821	11 022	56 939
	Non-tax receipts	8 150	321	1 880		7 407	582	1 748
	Administrative fees	2 438 690	236 653	767 842		2 011 733	156 144	620 436
	Other sales	1 212 429	159 881	997 325		1 702 368	106 533	541 579
	Selling of scrap or waste and other used current goods	9 226	560	2 960		12 375	793	4 141
Transfers and subsidies								
		-	-	-		(1 760)	-	-
Transfers received								
		720 320	(50 284)	34 959		1 817 267	-	570 956
Fines account from SARS								
		79 000 000	48 000 000	48 000 000		25 000 000	-	-
Levy penalties and forfeits								
		438 230	31 698	215 361		542 278	34 952	284 423
Of which:								
	Public entity conduit receipts	85 396	-	-		138 379	-	79 564
	Competition Commission	85 396	-	-		138 379	-	79 564
Interest, dividends and rent on land								
Interest								
		4 024 186	1 269 682	4 972 169		15 670 785	1 116 301	5 045 224
	Dividends	212 070	-	559 214		822 007	-	540 096
	Rent on land	12 166 277	101 962	9 097 549		11 906 423	(739 551)	3 056 768
Of which:								
	Mineral and petroleum royalties	12 145 070	100 534	9 689 453		11 872 136	(743 946)	3 046 405
Sales of capital assets								
		131 840	1 435	52 248		148 464	27 523	57 055
Financial transactions in assets and liabilities								
		11 929 053	1 952 533	14 726 004		22 780 081	660 371	8 522 284
Of which:								
	NRF receipts	-	1 568 806	8 456 021		13 885 301	388 002	1 615 744
	Public entity conduit receipts	6 892 320	337 764	5 998 465		7 351 481	222 031	6 655 481
	Independent Communications Authority of South Africa	2 253 064	337 764	1 359 230		1 675 399	222 031	1 179 399
	South African National Roads Agency Limited	4 639 256	-	4 639 256		5 476 082	-	5 476 082
Exchequer revenue including GFECRA								
		2 161 003 100	245 308 696	860 256 832		2 019 341 543	177 358 396	742 106 178
Adjustment for GFECRA balance sheet transaction								
		(79 000 000)	(49 000 000)	(48 000 000)		(25 000 000)	-	-
Total national government revenue								
		2 082 003 100	197 308 696	812 256 832		1 994 341 543	177 358 396	742 106 178
Reconciliation of total national government and exchequer revenue against Table 4								
Exchequer revenue including GFECRA								
		2 161 003 100	245 308 696	860 256 832		2 019 341 543	177 358 396	742 106 178
GFECRA - SARS Contingency reserve contribution								
		(56 000 000)	(25 000 000)	(25 000 000)		-	-	-
Departmental revenue received but not yet paid to NRF								
		52 104	127 912	3 156 277		360 074	3 477 509	(7 904 453)
Departmental revenue collected								
		(1 769 751)	(7 538 468)	(24 305 953)		(1 488 583)	(1 381 962)	(17 775 310)
Departmental revenue received by the NRF								
		1 761 655	7 666 380	27 662 230		1 658 657	11 381 962	(33 066)
Other revenue received by the NRF								
		17 907	554 187	90 883		2 393	-	-
Marine Living Resource Fund								
		-	447 887	-		-	-	-
Financial Intelligence Centre Act								
		837	4 333	14 205		230	3 976	-
Financial Sector Conduct Authority								
		-	-	10		-	-	-
SARB Sanctions								
		14 000	98 000	57 277		2 163	9 763	-
Secret Service Account								
		3 061	3 931	3 769		-	3 769	-
Proceeds of Organised Crime Act								
		9	36	90		-	36	-
DTIC Various entities								
		-	-	37		-	17	-
Asset Forfeiture								

1) The securities transfer tax replaced the unclassified securities tax from 1 July 2008.

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