

Table 1 Revenue\*

R thousand	2020/21			2019/20		
	Revised estimate	January	Year to date	Audited outcome	January	Year to date
<b>Taxes on income and profits</b>	<b>640 300 091</b>	<b>48 426 034</b>	<b>553 237 594</b>	<b>772 684 806</b>	<b>48 109 045</b>	<b>609 012 575</b>
Personal income tax	454 156 239	44 037 921	384 526 722	527 632 509	44 810 442	419 309 248
Provisional tax, assessment payments and penalties	37 710 000	1 550 696	19 712 847	45 507 466	1 814 014	23 019 575
Employers tax	453 891 752	44 996 208	400 004 088	516 243 098	45 298 876	428 548 759
ETI credit - refunds granted against PAYE payment	(6 448 217)	(322 887)	(4 882 785)	(4 150 349)	(362 400)	(3 412 570)
ETI credit - refunds	(1 951 783)	(65 125)	(1 568 079)	(603 879)	(17 295)	(512 991)
PIT refunds	(29 035 514)	(2 130 972)	(28 939 348)	(31 363 928)	(1 922 753)	(28 333 526)
Tax on corporate income						
Corporate income tax	159 575 116	1 480 506	146 188 032	211 522 203	990 462	162 833 413
Secondary tax on companies	33 412	10 153	42 248	15 961	455	11 369
Withholding tax on dividends	20 617 763	2 718 754	19 185 678	27 913 927	1 988 054	23 575 207
Withholding tax on interest	530 561	28 941	384 238	596 498	50 321	498 560
Other						
Interest on overdue income tax	5 386 928	149 760	2 910 604	5 003 687	269 325	2 784 697
Small business tax amnesty	72	-	72	21	(15)	82
<b>Taxes on payroll and workforce</b>	<b>10 174 611</b>	<b>1 637 905</b>	<b>9 167 728</b>	<b>18 486 280</b>	<b>1 704 155</b>	<b>15 163 332</b>
Skills development levy	10 174 611	1 637 905	9 167 728	18 486 280	1 704 155	15 163 332
<b>Taxes on property</b>	<b>14 454 626</b>	<b>1 262 648</b>	<b>12 701 087</b>	<b>15 979 940</b>	<b>1 107 402</b>	<b>13 505 087</b>
Estate, inheritance and gift taxes						
Donations tax	626 955	32 973	425 910	572 261	34 256	405 293
Estate duty	3 000 000	103 877	1 888 416	2 047 843	173 464	1 647 063
Taxes on financial and capital transactions						
Securities transfer tax	5 674 685	415 607	4 554 088	6 240 209	387 634	5 506 123
Transfer duties	5 152 987	710 191	5 832 673	7 119 627	512 048	5 946 608
<b>Taxes on goods and services</b>	<b>406 902 876</b>	<b>46 036 677</b>	<b>366 066 259</b>	<b>492 282 788</b>	<b>48 002 585</b>	<b>399 776 428</b>
Value-added tax	287 697 822	33 003 864	266 331 034	346 760 767	33 441 736	280 141 249
Domestic VAT	365 068 964	38 701 467	326 354 230	399 288 366	37 954 857	334 521 422
Import VAT	138 001 102	12 542 005	125 006 440	179 987 357	11 976 843	142 749 137
Refunds	(215 372 244)	(18 239 608)	(185 029 637)	(232 514 956)	(16 489 963)	(197 129 310)
Turnover tax for small businesses	1 338	343	4 119	8 450	479	15 866
Specific excise duties	33 777 911	3 180 587	22 642 754	46 826 574	5 801 217	37 571 887
Beer	11 035 410	213 222	7 721 469	15 524 759	1 474 308	12 268 263
Sorghum beer and sorghum flour	4 289	326	3 131	4 366	291	3 536
Wine and other fermented beverages	4 283 345	515 557	2 372 256	4 574 469	508 613	3 433 687
Spirits	7 271 731	861 472	5 524 587	8 984 734	674 911	6 395 438
Cigarettes and cigarette tobacco	8 452 731	1 159 570	5 115 765	13 959 782	2 886 153	11 891 980
Pipe tobacco and cigars	443 812	41 080	371 799	495 694	56 835	445 810
Petroleum products	810 324	60 722	563 300	825 673	75 850	691 942
Revenue from neighbouring countries	1 476 270	328 639	970 447	2 437 098	124 254	1 850 231
Ad valorem excise duties	3 201 640	1 173 281	3 327 792	4 124 241	877 230	4 120 587
Health promotion levy	2 076 037	234 444	1 674 886	2 446 184	221 763	2 126 717
General fuel levy	68 383 891	7 428 418	62 479 426	80 175 160	6 678 476	65 700 548
Of which:						
Carbon fuel levy	1 241 727	152 620	1 301 403	1 287 285	147 348	957 606
CFL Domestic	1 025 166	123 670	1 089 068	1 092 715	133 684	832 018
CFL Imported	216 562	28 950	212 336	194 570	13 664	125 588
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	180 720	19 353	111 897	1 068 258	93 965	882 800
Plastic bag levy	353 341	5 179	441 538	317 897	522	261 516
Electricity levy	7 554 523	638 034	6 512 575	8 290 676	642 920	6 975 523
Incandescent light bulb levy	37 168	1 370	19 446	33 363	2 081	27 629
CO <sub>2</sub> tax - motor vehicle emissions	1 125 614	254 940	1 154 560	1 327 417	158 616	1 137 214
Tyre levy	612 246	87 442	484 701	708 018	63 415	620 584
International Oil Pollution Compensation Fund	2 671	-	2 671	3 093	-	3 093
Carbon tax	1 750 000	8 231	634 266	-	-	-
Other						
Universal Service Fund	147 755	1 192	244 596	192 088	166	191 214
<b>Taxes on international trade and transactions</b>	<b>40 745 561</b>	<b>4 025 183</b>	<b>35 912 920</b>	<b>56 322 406</b>	<b>4 157 284</b>	<b>45 062 249</b>
Import duties						
Customs duties	36 548 320	3 456 626	31 819 302	47 504 071	3 325 875	38 058 307
Specific excise duties on imports	3 753 836	470 248	3 745 712	7 924 289	784 717	6 121 533
Health promotion levy on imports	49 902	4 738	49 470	66 606	5 725	52 633
Other						
Miscellaneous customs and excise receipts	329 475	90 976	269 873	732 759	35 784	774 011
Diamond export duties	64 029	2 595	28 563	94 681	5 182	55 765
Other taxes	6	-	6	-	-	1
Stamp duties and fees	1 615	-	5	-	-	1
State miscellaneous revenue	6	28	1 584	10 037	296	10 762
Total tax revenue (gross)	1 112 579 187	101 388 476	977 087 178	1 355 766 258	103 080 766	1 082 530 434
Less: SACU payments	(63 395 241)	(15 848 810)	(63 395 240)	(50 280 312)	(12 570 078)	(50 280 312)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 049 183 946</b>	<b>85 539 666</b>	<b>913 691 938</b>	<b>1 305 485 946</b>	<b>90 510 688</b>	<b>1 032 250 122</b>
<b>Departmental revenue</b>	<b>48 747 783</b>	<b>1 936 876</b>	<b>42 741 214</b>	<b>40 394 201</b>	<b>845 840</b>	<b>28 146 703</b>
Sales of goods and services other than capital assets						
Sales by market establishments	59 302	4 581	42 977	50 134	4 185	41 464
Non-tax receipts	4 900	147	1 653	5 453	707	3 974
Administrative fees	853 542	10 190	227 630	983 247	19 092	205 228
Other sales	904 818	46 455	720 307	1 357 458	80 658	1 128 866
Selling of scrap or waste and other used current goods	8 887	1 587	5 746	8 247	900	7 267
Transfers received	631 301	96 854	391 295	388 370	121	271 263
Fines penalties and forfeits	553 107	8 375	206 053	366 722	40 570	301 935
Interest, dividends and rent on land						
Interest	4 818 494	362 697	3 187 221	8 447 721	314 905	2 537 488
Dividends	948 547	-	319 114	707 447	-	706 827
Rent on land	9 970 361	25 595	13 390 399	11 831 222	30 086	11 128 106
Of which:						
Mineral and petroleum royalties	9 931 915	25 125	13 380 979	11 830 241	29 195	11 106 192
Sales of capital assets	98 313	92	96 264	119 090	8 707	87 320
Financial transactions in assets and liabilities	29 896 211	1 380 304	24 152 554	16 129 090	345 909	9 726 967
Of which:						
NRF receipts	23 829 037	1 360 720	23 558 633	12 801 333	307 553	8 980 972
<b>Total national government revenue</b>	<b>1 097 931 728</b>	<b>87 476 541</b>	<b>956 433 151</b>	<b>1 345 880 147</b>	<b>91 356 529</b>	<b>1 058 396 825</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1 097 931 728</b>	<b>87 476 541</b>	<b>956 433 151</b>	<b>1 345 880 147</b>	<b>91 356 529</b>	<b>1 058 396 825</b>
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	202 417	1 386 888	(2 681 844)	96 584	1 312 382	(6 059 540)
Departmental revenue received by the NRF	(551 031)	(5 801 602)	(15 762 627)	(509 093)	(6 059 093)	(7 371 922)
Other revenue received by the NRF	753 448	7 188 490	13 080 783	605 677	7 371 922	1 502 045
ICASA	51 269	1 636 110	1 640 006	37 078	37 078	1 474 057
Financial Intelligence Centre Act	50 163	1 381 286	1 450 587	36 715	363	25 107
SARB Brightrock life penalty	1 106	42 582	78 994	-	-	210
Proceeds of organised Crime Act	-	-	3 166	-	-	3 166
Asset Forfeiture Unit	-	2 617	2 331	-	-	2 331
DTI Various entities	-	-	5 290	-	-	-
Competition Commission	-	209 625	58 688	-	-	-
Refund Police	-	-	-	-	-	(3 767)
Refund Correctional Services	-	-	-	-	-	(59)
Revenue collected on behalf of the Provincial Authorities	-	-	58	2	2	57
Revenue collected on behalf of the RAF	40 607 888	3 837 503	32 799 375	42 755 355	3 528 324	35 489 052
Revenue collected on behalf of the UIF	18 723 708	1 629 108	15 118 824	20 100 561	1 670 315	16 440 931
<b>Total net revenue</b>	<b>93 196 839</b>	<b>1 007 374 348</b>	<b>1 407 694 283</b>	<b>96 688 831</b>	<b>1 113 141 294</b>	<b>1 113 141 294</b>
Cash balance NRF	(29 488)	-	26 922	31 925	(58 683)	46 624
Provincial revenue collected by SARS and transferred by NRF	-	-	-	(58)	-	(56)
Direct transfer from NRF to the RAF	(7 163 442)	-	(32 732 618)	(42 632 836)	(3 807 332)	(35 608 955)
Direct transfer from NRF to the UIF	(1 721 508)	-	(15 385 504)	(19 901 483)	(1 788 519)	(16 467 327)
CARA added as part of cash revenue in Table 4	2 262	-	(45 949)	12 169	(20 507)	74 538
<b>Revenue collected according to Table 4</b>	<b>84 284 663</b>	<b>959 237 600</b>	<b>1 345 204 001</b>	<b>91 007 790</b>	<b>1 061 186 318</b>	<b>1 061 186 318</b>

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

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

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

4) Payments in terms of SACU agreements.

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

6) 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.