

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Revised estimate	November	Year to date	Audited outcome	November	Year to date
Taxes on income and profits	783 108 535	44 884 045	457 164 546	738 740 597	40 589 885	430 196 289
Personal income tax	527 605 900	40 153 656	329 610 164	492 082 904	37 453 874	305 218 590
Provisional tax, assessment payments and penalties	41 296 631	1 559 925	19 809 211	49 602 843	1 921 834	23 574 466
Employees tax	525 033 259	42 086 556	337 245 766	477 503 062	39 912 027	308 662 462
ETI credit - refunds granted against PAYE payment	(4 301 620)	(336 545)	(2 690 933)	(3 564 122)	(284 388)	(2 219 080)
ETI credit - refunds	(787 075)	(17 600)	(470 088)	(847 594)	(64 568)	(872 916)
PIT refunds	(33 635 295)	(3 138 679)	(24 283 793)	(30 510 886)	(4 031 032)	(23 926 343)
Tax on corporate income						
Corporate income tax	218 984 118	2 096 784	104 758 332	212 046 052	(360 799)	100 644 110
Secondary tax on companies	25 979	995	9 952	53 310	5 072	39 594
Withholding tax on dividends	31 986 450	2 186 873	20 151 571	29 844 725	3 100 408	20 910 906
Withholding tax on interest	644 664	35 097	405 466	625 055	121 195	466 407
Other						
Interest on overdue income tax	3 861 140	410 641	2 228 965	4 088 202	270 116	2 916 460
Small business tax amnesty	285	-	97	349	20	221
Taxes on payroll and workforce	18 574 096	1 485 950	11 775 482	17 438 989	1 423 762	11 242 276
Skills development levy	18 574 096	1 485 950	11 775 482	17 438 989	1 423 762	11 242 276
Taxes on property	16 199 991	2 619 856	11 446 224	15 251 778	1 515 165	10 435 432
Estate, inheritance and gift taxes						
Donations tax	716 793	26 964	349 362	604 447	50 730	332 488
Estate duty	2 548 737	178 701	1 304 759	2 069 332	205 375	1 245 788
Taxes on financial and capital transactions						
Securities transfer tax	5 685 122	1 723 424	4 690 555	5 334 752	494 064	3 713 373
Transfer duties	7 249 248	690 767	5 101 548	7 243 247	764 996	5 143 763
Taxes on goods and services	492 268 174	40 722 661	369 521 029	469 544 575	37 163 961	299 949 513
Value-added tax	348 387 694	28 526 341	216 080 349	324 765 978	26 839 896	212 686 049
Domestic VAT	399 191 436	34 203 685	261 952 564	378 732 651	32 718 421	248 674 060
Import VAT	190 449 306	16 186 737	115 972 399	175 184 585	17 026 060	109 101 258
Refunds	(241 253 048)	(21 864 081)	(161 844 614)	(229 151 259)	(22 904 585)	(145 089 269)
Turnover tax for small businesses	24 149	88	15 281	12 938	129	10 330
Specific excise duties						
Beer	46 510 643	3 607 625	27 560 178	40 829 690	3 045 842	23 836 675
Sorghum beer and sorghum flour	16 249 327	1 346 976	9 469 264	13 781 537	1 221 087	8 138 846
Wine and other fermented beverages	5 069	160	2 930	4 130	408	2 694
Spirits	4 343 196	357 215	2 412 952	4 452 995	348 864	2 404 101
Cigarettes and cigarette tobacco	9 437 381	680 063	5 583 730	7 759 815	589 582	4 575 322
Pipe tobacco and cigars	13 190 506	1 116 546	7 878 102	12 080 765	781 760	6 997 340
Petroleum products	463 854	43 690	34 814	412 910	24 344	277 354
Revenue from neighbouring countries	878 207	62 975	546 799	838 362	70 796	554 049
Ad valorem excise duties	1 922 703	-	1 331 587	1 489 176	-	886 969
Health promotion levy	4 336 761	230	3 242 253	4 191 871	486	3 160 951
General fuel levy	2 486 067	217 178	1 670 687	3 195 110	364 117	1 942 713
Of which:	78 354 336	7 311 236	52 811 386	75 372 226	5 833 298	49 946 942
Carbon fuel levy	1 848 515	154 274	657 297	-	-	-
CFL Domestic	1 667 231	134 265	558 704	-	-	-
CFL Imported	181 284	20 010	98 593	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 099 215	87 744	714 065	1 082 862	88 886	708 668
Plastic bag levy	326 321	757	162 616	300 395	619	141 925
Electricity levy	8 345 461	707 045	5 654 296	8 403 962	714 194	5 728 437
Incandescent light bulb levy	33 359	2 176	23 350	40 719	2 135	31 124
CO ₂ tax - motor vehicle emissions	1 354 788	71 881	899 150	1 390 472	70 886	923 540
Tyre levy	740 583	38 617	493 307	730 204	38 143	505 856
International Oil Pollution Compensation Fund	3 093	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	265 654	151 743	191 048	222 666	165 330	220 822
Taxes on international trade and transactions	59 527 531	4 892 080	36 039 909	55 722 906	4 971 371	35 281 364
Import duties						
Customs duties	50 198 368	4 016 644	30 921 534	48 418 539	4 279 148	31 070 383
Specific excise duties on imports	8 167 083	759 354	4 438 674	6 549 536	636 722	3 647 904
Health promotion levy on imports	65 242	6 684	40 555	53 052	4 968	32 844
Other						
Miscellaneous customs and excise receipts	1 003 568	109 065	588 787	623 781	49 355	495 178
Diamond export duties	93 269	332	50 359	77 997	1 178	35 055
Other taxes	7	1	1	48	10	28
Stamp duties and fees	7	1	1	48	10	28
State miscellaneous revenue	-	431	9 376	(6 551)	(933)	(7 544)
Total tax revenue (gross)	1 369 678 244	94 605 025	825 956 546	1 287 680 241	85 663 222	786 995 147
Less: SACU payments	(50 280 313)	-	(37 710 234)	(48 288 636)	-	(36 216 477)
Total tax revenue (net of SACU payments)	1 319 397 931	94 605 025	788 246 314	1 239 401 605	85 663 222	750 778 670
Departmental revenue	39 686 519	915 686	18 444 341	35 336 323	1 554 140	15 447 515
Sales of goods and services other than capital assets						
Sales by market establishments	92 510	4 225	33 167	46 553	4 181	32 712
Non-tax receipts	4 900	795	3 216	3 773	1 079	3 010
Administrative fees	1 400 834	21 979	167 411	1 350 251	21 296	169 022
Other sales	933 099	74 982	626 896	940 931	79 920	666 382
Selling of scrap or waste and other used current goods	34 513	824	5 839	14 435	3 279	12 093
Transfers received	625 094	88 764	270 764	351 664	2 493	262 891
Fines penalties and forfeits	692 392	18 607	242 664	1 219 542	32 281	308 456
Interest, dividends and rent on land						
Interest	3 890 191	273 606	1 853 598	6 833 550	273 802	1 801 904
Dividends	934 805	-	516 409	962 880	109 988	600 666
Rent on land	11 585 390	(2 629)	5 449 327	9 047 683	40 323	3 636 159
Of which:						
Mineral and petroleum royalties	11 556 011	(4 490)	5 429 794	9 025 257	39 573	3 618 354
Sales of capital assets	111 446	12 790	72 100	111 918	11 865	84 440
Financial transactions in assets and liabilities	19 381 345	421 742	9 202 951	14 453 143	973 893	7 869 780
Of which:						
NRF receipts	9 886 593	389 977	8 530 134	11 999 374	690 687	7 093 839
Total national government revenue	1 359 084 450	95 520 711	806 690 675	1 274 737 929	87 217 362	766 226 185
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 359 084 450	95 520 711	806 690 675	1 274 737 929	87 217 362	766 226 185
Departmental revenue received but not yet paid to NRF		247 821	1 335 006	(2 862 596)	50 775	1 267 798
Departmental revenue collected		(530 199)	(4 484 413)	(14 311 692)	(823 879)	(4 735 322)
Departmental revenue received by the NRF		778 020	5 819 419	11 449 096	874 654	6 003 120
Other revenue received by the NRF		440 899	1 465 241	2 816 474	431 154	1 346 111
ICASA		442 858	1 437 342	1 397 634	431 154	1 343 267
Financial Intelligence Centre Act		41	25 873	15 972	-	1 600
Proceeds of organised Crime Act		-	3 166	-	-	-
Asset Forfeiture Unit		-	2 331	1 244	-	1 244
National Library		(2 000)	-	-	-	-
Refund Police		-	(3 412)	-	-	-
Refund Correctional Services		-	(59)	-	-	-
Trifecta Judgement (National Treasury)		-	-	2 369	-	-
DTI Various entities		-	-	15 035	-	-
Competition Commission		-	-	1 369 239	-	-
Grindrod penalty		-	-	9 981	-	-
Saffran Insurance Company penalty		-	-	5 000	-	-
Revenue collected on behalf of the Provincial Authorities		55	56	61	54	56
Revenue collected on behalf of the RAF		44 425 477	3 458 010	28 153 397	3 579 665	28 351 087
Revenue collected on behalf of the UIF		19 471 167	1 664 710	12 952 097	1 606 294	12 461 781
Total net revenue		101 332 206	859 626 474	1 336 235 668	92 885 273	809 653 020
Cash balance NRF		54 061	105 119	(53 366)	11 961	(530)
Provincial revenue collected by SARS and transferred by NRF		-	(1)	(63)	-	(4)
Direct transfer from NRF to the RAF		(3 796 988)	(28 343 613)	(41 890 188)	(1 540 080)	(25 505 556)
Direct transfer from NRF to the UIF		(1 663 487)	(13 014 098)	(19 077 292)	(3 917 686)	(14 890 603)
CARA added as part of cash revenue in Table 4		1 715	74 596	31 106	1 946	50 273
Revenue collected according to Table 4		95 927 587	809 448 473	1 275 245 265	87 441 414	769 386 599

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

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

3) Carbon fuel levy domestic represents previous month collection

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.