

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	640 300 091	113 137 906	504 811 560	772 684 806	103 738 986	560 903 531
Personal income tax	454 156 239	45 457 888	340 488 801	527 632 509	44 888 641	374 498 805
Provisional tax, assessment payments and penalties	37 710 000	1 446 278	18 162 151	45 507 466	1 396 350	21 205 561
Employees tax	453 881 752	47 007 550	355 007 880	518 243 198	46 004 117	383 249 883
ETI credit - refunds granted against PAYE payment	(6 448 217)	(340 696)	(4 359 899)	(4 150 349)	(359 237)	(3 050 169)
ETI credit - refunds	(1 951 783)	(20 169)	(1 512 955)	(603 879)	(25 608)	(495 695)
PIT refunds	(29 035 514)	(2 635 075)	(26 806 375)	(31 363 928)	(2 128 981)	(26 410 774)
Tax on corporate income						
Corporate income tax	159 575 116	65 865 813	144 707 526	211 522 203	57 084 619	161 842 951
Secondary tax on companies	33 412	11 588	32 095	15 961	962	10 914
Withholding tax on dividends	20 617 763	1 430 045	16 466 924	27 913 927	1 435 581	21 587 152
Withholding tax on interest	530 561	30 231	355 296	596 498	42 773	448 239
Other						
Interest on overdue income tax	5 386 928	342 341	2 760 844	5 003 687	286 409	2 515 372
Small business tax amnesty	72	-	72	21	-	97
Taxes on payroll and workforce	10 174 611	1 667 700	7 529 824	18 486 280	1 683 694	13 459 176
Skills development levy	10 174 611	1 667 700	7 529 824	18 486 280	1 683 694	13 459 176
Taxes on property	14 454 626	1 246 895	11 438 439	15 979 940	951 462	12 397 685
Estate, inheritance and gift taxes						
Donations tax	626 955	55 056	392 936	572 261	21 675	371 037
Estate duty	3 000 000	199 917	1 784 540	2 047 643	168 839	1 473 598
Taxes on financial and capital transactions						
Securities transfer tax	5 674 685	479 061	4 138 481	6 240 209	427 935	5 118 490
Transfer duties	5 152 987	512 860	5 122 482	7 119 627	333 013	5 434 561
Taxes on goods and services	406 902 676	42 848 327	320 029 582	492 282 788	42 252 814	351 773 843
Value-added tax	287 697 822	30 755 912	233 327 170	346 760 767	30 619 164	246 699 513
Domestic VAT	365 068 964	35 625 228	287 652 764	399 288 366	34 614 002	296 566 566
Import VAT	138 001 102	15 860 667	112 464 435	179 987 357	14 799 895	130 772 294
Refunds	(215 372 244)	(20 729 963)	(166 750 029)	(232 514 956)	(18 794 733)	(180 639 347)
Turnover tax for small businesses	1 338	49	3 775	8 450	106	15 387
Specific excise duties	33 777 911	4 034 579	19 462 166	46 826 574	4 210 492	31 770 670
Beer	11 035 410	2 254 547	7 508 247	15 524 759	1 324 691	10 793 955
Sorghum beer and sorghum flour	4 289	362	1 2805	4 366	315	3 245
Wine and other fermented beverages	4 283 345	605 645	1 955 459	4 574 469	512 122	2 925 074
Spirits	7 271 731	633 891	4 663 115	8 994 734	727 797	6 311 527
Cigarettes and cigarette tobacco	8 452 731	454 370	3 956 195	13 969 782	1 127 725	9 005 827
Pipe tobacco and cigars	443 812	29 324	330 719	495 694	54 161	388 975
Petroleum products	810 324	56 240	502 578	825 673	69 292	616 091
Revenue from neighbouring countries	1 476 270	-	641 808	2 437 098	394 390	1 725 977
Ad valorem excise duties	3 201 640	(256)	2 154 511	4 124 241	1 103	3 243 357
Health promotion levy	2 076 037	210 652	1 446 442	2 446 184	234 267	1 904 954
General fuel levy	68 383 891	6 796 289	55 051 008	80 175 160	6 210 687	59 022 073
Of which:						
Carbon fuel levy	1 241 727	140 258	1 148 784	1 287 285	152 961	810 257
CFL Domestic	1 025 166	117 832	965 397	1 092 715	139 630	698 334
CFL Imported	216 562	22 426	183 386	194 570	13 331	111 923
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	180 720	11 950	92 545	1 068 258	74 770	788 835
Plastic bag levy	353 341	178 558	436 360	317 807	98 370	260 994
Electricity levy	7 554 523	651 101	5 874 540	8 290 676	678 337	6 332 603
Incandescent light bulb levy	37 168	1 315	18 076	33 963	2 199	25 549
CO ₂ tax - motor vehicle emissions	1 125 614	121 272	899 620	1 327 417	79 448	978 598
Tyre levy	612 246	43 156	397 258	708 018	43 862	537 169
International Oil Pollution Compensation Fund	2 671	-	2 671	3 093	-	3 093
Carbon tax	1 750 000	43 752	626 035	-	-	-
Other						
Universal Service Fund	147 755	-	243 404	192 088	-	191 048
Taxes on international trade and transactions	40 745 561	4 782 526	31 887 737	56 322 406	4 865 056	40 904 965
Import duties						
Customs duties	36 548 320	3 722 149	28 362 675	47 504 071	3 810 898	34 732 432
Specific excise duties on imports	3 753 836	829 523	3 275 463	7 924 289	898 142	5 336 816
Health promotion levy on imports	49 902	7 886	44 732	66 606	6 353	46 907
Other						
Miscellaneous customs and excise receipts	329 475	222 968	178 898	732 759	149 440	738 228
Diamond export duties	64 029	-	25 968	94 681	223	50 582
Other taxes	6	-	6	-	-	1
Stamp duties and fees	6	-	6	-	-	1
State miscellaneous revenue	1 615	(23)	1 556	10 037	1 090	10 466
Total tax revenue (gross)	1 112 579 187	163 683 330	875 698 703	1 355 786 258	153 493 102	979 449 669
Less: SACU payments	(83 395 241)	(138 001 102)	(112 464 439)	(179 987 357)	(14 799 895)	(130 772 294)
Total tax revenue (net of SACU payments)	1 049 183 946	163 683 330	828 152 273	1 305 485 946	153 493 102	941 739 435
Departmental revenue	48 747 783	12 687 364	40 804 338	40 394 201	6 856 521	25 300 863
Sales of goods and services other than capital assets						
Sales by market establishments	59 302	4 337	38 396	50 134	4 112	37 279
Non-tax receipts	4 900	188	1 507	5 453	51	3 267
Administrative fees	853 542	29 490	217 439	983 247	18 725	186 136
Other sales	904 918	80 740	673 853	1 357 458	421 313	1 048 208
Selling of scrap or waste and other used current goods	8 887	1 184	4 160	8 247	528	6 367
Transfers received	631 301	-	294 441	388 370	377	271 141
Fines penalties and forfeits	553 107	15 678	197 677	366 722	18 700	261 364
Interest, dividends and rent on land						
Interest	4 818 494	543 830	2 824 524	8 447 721	368 985	2 222 583
Dividends	948 547	102 356	319 114	707 447	190 418	706 827
Rent on land	9 970 361	9 145 971	13 364 804	11 631 222	5 648 693	11 098 019
Of which:						
Mineral and petroleum royalties	9 931 915	9 144 974	13 355 853	11 830 241	5 647 203	11 076 997
Sales of capital assets	98 313	27 393	96 172	119 090	6 514	78 614
Financial transactions in assets and liabilities	29 896 211	2 736 198	22 772 251	16 129 090	178 107	9 381 058
Of which:						
NRF receipts	23 829 037	2 698 953	22 197 913	12 801 333	143 285	8 673 419
Total national government revenue	1 097 931 728	176 370 694	868 956 609	1 345 880 147	160 349 623	967 040 298
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 097 931 728	176 370 694	868 956 609	1 345 880 147	160 349 623	967 040 298
Departmental revenue received but not yet paid to NRF		(9 229)	1 184 471	(2 681 844)	(119 208)	1 215 798
Departmental revenue collected		(843 437)	(5 250 571)	(15 762 627)	(1 066 034)	(5 550 447)
Departmental revenue received by the NRF		834 208	6 435 042	13 080 783	946 826	6 786 245
Other revenue received by the NRF		33 192	1 584 841	1 640 006	(274)	1 464 967
ICASA		1 331 123	1 331 123	1 490 587	-	1 437 342
Financial Intelligence Centre Act		30 575	41 476	78 904	81	25 744
SARB Brightrock life penalty		-	-	1 000	-	210
Proceeds of organised Crime Act		2 617	2 617	3 166	-	3 166
Asset Forfeiture Unit		-	-	2 331	-	2 331
DTI Various entities		-	-	5 250	-	-
Competition Commission		-	209 625	58 688	-	-
Refund Police		-	-	-	(355)	(3 767)
Refund Correctional Services		-	-	-	-	(59)
Revenue collected on behalf of the Provincial Authorities		-	-	58	-	56
Revenue collected on behalf of the RAF	40 607 888	3 541 896	28 961 873	42 755 355	3 807 332	31 960 729
Revenue collected on behalf of the UIF	18 723 708	1 721 507	13 489 715	20 100 561	1 788 519	14 770 616
Total net revenue		181 658 060	914 177 509	1 407 694 283	165 825 993	1 016 452 463
Cash balance NRF		13 195	56 410	31 925	388	105 507
Provincial revenue collected by SARS and transferred by NRF		-	-	(58)	(56)	(56)
Direct transfer from NRF to the RAF		-	(25 569 176)	(42 632 832)	(3 458 010)	(31 801 623)
Direct transfer from NRF to the UIF		(1 589 698)	(13 663 996)	(19 901 483)	(1 664 710)	(14 678 808)
CARA added as part of cash revenue in Table 4		2 519	(47 811)	12 169	26 449	101 045
Revenue collected according to Table 4		180 084 076	874 952 937	1 345 204 001	160 730 055	970 178 528

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.