

Table 1 Revenue*

R thousand	2019/20			2018/19		
	Budget estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income and profits	820 341 612	46 743 453	412 280 501	738 740 597	43 050 974	389 606 403
Personal income tax	552 876 912	40 946 947	289 456 508	492 082 904	36 506 184	267 764 716
Provisional tax, assessment payments and penalties	53 713 812	1 408 003	18 249 287	49 602 843	1 745 229	21 652 632
Employees tax	535 375 714	43 696 245	295 159 210	477 503 062	40 241 727	268 750 435
ETI credit - refunds granted against PAYE payment	(5 525 202)	(343 097)	(2 354 387)	(3 564 122)	(301 746)	(1 934 892)
ETI credit - refunds	(151 255)	(31 139)	(452 487)	(947 994)	(269 531)	(808 348)
PIT refunds	(30 536 157)	(3 785 066)	(21 145 114)	(30 510 886)	(4 909 495)	(19 895 311)
Tax on corporate income						
Corporate income tax	229 608 192	1 337 883	102 661 548	212 046 052	1 482 721	101 004 909
Secondary tax on companies	40 980	(2 272)	8 957	53 310	9 879	34 522
Withholding tax on dividends	31 051 535	4 138 770	17 964 699	29 844 725	4 742 845	17 810 498
Withholding tax on interest	702 368	97 490	370 369	625 055	79 283	345 212
Other						
Interest on overdue income tax	5 261 140	224 632	1 818 324	4 088 202	229 998	2 646 344
Small business tax amnesty	485	2	97	349	64	201
Taxes on payroll and workforce	18 758 510	1 535 609	10 289 533	17 438 989	1 546 487	9 818 513
Skills development levy	18 758 510	1 535 609	10 289 533	17 438 989	1 546 487	9 818 513
Taxes on property	17 158 872	1 419 717	8 826 367	15 251 778	1 358 187	8 920 267
Estate, inheritance and gift taxes						
Donations tax	576 793	100 003	322 398	604 447	54 213	281 757
Estate duty	2 028 737	174 048	1 126 058	2 069 332	183 038	1 040 414
Taxes on financial and capital transactions						
Securities transfer tax	6 485 122	433 222	2 967 131	5 334 732	492 747	3 219 309
Transfer duties	8 068 219	712 444	4 410 781	7 243 247	628 190	4 378 787
Taxes on goods and services	594 648 905	40 284 335	288 798 368	460 544 575	36 368 812	262 685 552
Value-added tax	360 471 283	27 125 465	187 554 008	324 765 978	24 023 877	185 846 153
Domestic VAT	406 210 232	32 588 169	227 748 879	378 732 651	31 096 114	215 955 639
Import VAT	187 421 846	16 548 050	99 785 662	175 184 585	16 711 406	92 075 197
Refunds	(233 160 795)	(22 010 753)	(139 980 533)	(229 151 259)	(23 783 643)	(122 184 683)
Turnover tax for small businesses	19 149	129	15 193	12 938	239	10 201
Specific excise duties	42 353 932	3 735 828	23 952 554	40 829 690	3 342 975	20 790 833
Beer	13 981 483	1 227 824	8 122 289	13 781 537	1 086 329	6 917 760
Sorghum beer and sorghum flour	4 507	551	2 771	4 130	493	2 286
Wine and other fermented beverages	3 839 851	375 498	2 055 737	4 452 995	332 417	2 055 237
Spirits	6 882 447	782 916	4 903 666	7 759 815	608 886	3 976 740
Cigarettes and cigarette tobacco	14 201 061	1 075 057	6 761 556	12 090 765	774 305	6 215 579
Pipe tobacco and cigars	594 908	39 190	291 124	412 910	40 171	253 010
Petroleum products	1 028 562	66 182	483 824	838 362	73 231	483 253
Revenue from neighbouring countries	1 821 113	168 630	1 331 587	1 489 176	427 143	886 969
Ad valorem excise duties	4 454 487	1 162 707	3 242 023	4 191 871	1 079 809	3 160 466
Health promotion levy	1 986 067	188 563	1 453 510	3 195 110	293 946	1 578 595
General fuel levy	82 957 583	6 976 446	45 500 150	75 372 226	6 518 000	44 113 844
Of which:						
Carbon fuel levy	1 800 000	283 965	503 022	-	-	-
CFL Domestic	1 646 606	256 103	424 439	-	-	-
CFL Imported	153 394	27 862	78 583	-	-	-
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 159 215	90 797	626 321	1 082 862	90 144	619 782
Plastic bag levy	325 371	865	161 650	300 395	1 864	141 306
Electricity levy	8 562 485	683 983	4 947 221	8 403 962	688 672	5 014 243
Incandescent light bulb levy	41 359	5 239	21 174	40 719	3 618	28 989
CO ₂ tax - motor vehicle emissions	1 254 788	204 086	827 269	1 390 472	219 412	852 654
Tyre levy	790 583	98 938	454 690	730 204	103 012	467 713
International Oil Pollution Compensation Fund	6 030	-	3 093	5 481	-	5 481
Other						
Universal Service Fund	265 654	11 289	39 305	222 666	3 243	55 492
Taxes on international trade and transactions	61 300 363	5 700 347	31 147 830	55 722 906	6 250 781	30 309 993
Import duties						
Customs duties	53 663 581	4 837 340	26 904 890	48 418 539	5 493 479	26 791 235
Specific excise duties on imports	6 365 905	783 193	3 679 320	6 549 536	682 167	3 011 181
Health promotion levy on imports	245 242	3 948	33 870	53 052	4 754	27 876
Other						
Miscellaneous customs and excise receipts	932 366	62 563	479 722	623 781	63 018	445 823
Diamond export duties	93 269	13 302	50 027	77 997	7 362	33 877
Other taxes	(344)	(7)	-	48	17	18
Stamp duties and fees	(344)	(7)	-	48	17	18
State miscellaneous revenue	4)	(558)	8 945	(8 651)	85	(8 521)
Total tax revenue (gross)	1 422 207 998	95 682 896	731 351 543	1 287 690 241	88 575 313	701 331 922
Less: SACU payments	5)	(50 280 313)	(12 570 078)	(48 288 638)	(12 072 159)	(36 216 477)
Total tax revenue (net of SACU payments)	1 371 927 685	83 112 818	693 641 309	1 239 401 605	76 503 154	665 115 448
Departmental revenue	31 536 691	674 427	17 528 655	35 336 323	1 910 136	13 893 375
Sales of goods and services other than capital assets						
Sales by market establishments	66 646	4 172	28 941	46 553	4 188	28 531
Non-tax receipts	6 500	3 620	2 421	3 773	386	1 531
Administrative fees	1 411 371	20 480	145 432	1 350 251	21 976	147 726
Other sales	882 933	80 850	551 914	940 931	82 159	586 462
Selling of scrap or waste and other used current goods	10 955	1 306	5 016	14 435	3 311	8 814
Transfers received	602 202	36 439	182 000	351 664	128 218	260 398
Fines penalties and forfeits	788 825	38 106	224 057	1 219 542	27 260	276 175
Interest, dividends and rent on land						
Interest	3 771 836	228 970	1 579 992	6 833 550	191 217	1 528 102
Dividends	1 119 577	-	516 409	962 880	-	490 677
Rent on land	9 020 231	26 370	5 451 956	9 047 683	(321 734)	3 595 836
Of which:						
Mineral and petroleum royalties	8 983 722	24 177	5 434 284	9 025 257	(323 747)	3 578 781
Sales of capital assets	129 597	23 743	99 309	111 918	10 774	72 835
Financial transactions in assets and liabilities	13 727 018	213 672	8 781 209	14 453 143	1 762 421	6 895 987
Of which:						
NRF receipts	4 488 000	149 579	8 140 157	11 999 374	1 705 760	6 403 152
Total national government revenue	1 403 464 376	83 787 245	711 169 964	1 274 737 929	78 413 290	679 008 823
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 403 464 376	83 787 245	711 169 964	1 274 737 929	78 413 290	679 008 823
Departmental revenue received but not yet paid to NRF		100 883	1 087 185	(2 862 596)	152 772	1 217 024
Departmental revenue collected		(500 671)	(3 954 214)	(14 311 692)	(528 122)	(3 911 442)
Departmental revenue received by the NRF		601 554	5 041 399	11 449 096	680 894	5 128 466
Other revenue received by the NRF	7)	63 341	1 024 342	2 816 474	32 607	914 957
ICASA		40 718	994 484	1 397 634	31 303	912 113
Financial Intelligence Centre Act		23 731	25 832	15 972	60	1 600
Proceeds of organised Crime Act		-	3 166	-	-	-
Asset Forfeiture Unit		1 566	2 331	-	1 244	1 244
National Library		-	2 000	-	-	-
Refund Police		(2 674)	(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	-	-
Safrican Insurance Company penalty		-	-	5 000	-	-
Revenue collected on behalf of the Provincial Authorities		-	1	61	1	3
Revenue collected on behalf of the RAF	40 601 465	3 796 988	24 695 386	42 426 677	3 917 686	24 771 423
Revenue collected on behalf of the UIF	15 816 703	1 663 487	11 317 387	19 116 523	1 540 080	10 855 518
Total net revenue	89 411 944	749 294 266	1 336 235 068	1 336 235 068	84 056 435	716 767 747
Cash balance NRF	(55 150)	51 058	(53 366)	(53 366)	12 081	(12 491)
Provincial revenue collected by SARS and transferred by NRF	-	(1)	(63)	(63)	-	(4)
Direct transfer from NRF to the RAF	(3 566 544)	(24 546 625)	(41 890 188)	(3 614 341)	(23 965 476)	(23 965 476)
Direct transfer from NRF to the UIF	(1 642 824)	(11 350 611)	(19 077 292)	(1 606 290)	(10 972 917)	(10 972 917)
CARA added as part of cash revenue in Table 4	(32 787)	72 881	31 106	30 967	48 327	48 327
Revenue collected according to Table 4	84 114 639	713 520 966	1 275 245 265	1 275 245 265	78 878 892	681 865 185

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.