

Table 1 Revenue*

R thousand	2020/21			2019/20		
	Revised estimate	September	Year to date	Preliminary outcome	September	Year to date
Taxes on income and profits	631,412,039	54,199,269	307,686,577	772,680,576	65,436,322	365,537,047
Personal income tax	455,492,530	35,952,832	218,683,322	527,623,015	40,730,037	249,509,561
Provisional tax, assessment payments and penalties	39,288,673	2,108,515	13,476,208	45,498,854	2,249,225	16,841,283
Employees tax	463,419,048	39,332,803	226,224,068	518,242,316	42,402,184	251,460,964
ETI credit - refunds granted against PAYE payment	(18,838,769)	(528,886)	(3,309,585)	(4,150,349)	(380,196)	(2,011,230)
ETI credit - refunds	(433,114)	(81,601)	(1,386,026)	(603,879)	(42,237)	(421,348)
PIT refunds	(27,943,308)	(4,877,998)	(16,321,344)	(31,363,928)	(3,498,938)	(17,360,048)
Tax on corporate income						
Corporate income tax	154,550,573	16,736,825	75,630,601	211,486,535	22,872,501	101,323,665
Secondary tax on companies	11,508	1,546	18,287	15,961	2,410	11,229
Withholding tax on dividends	16,647,873	1,067,479	11,272,095	27,913,927	1,449,432	13,825,928
Withholding tax on interest	540,222	40,210	229,717	596,498	31,131	272,879
Other						
Interest on overdue income tax	4,169,262	400,378	1,852,504	5,045,619	350,809	1,593,690
Small business tax amnesty	72	-	72	21	1	94
Taxes on payroll and workforce	11,291,374	169,906	2,911,390	18,486,280	1,497,959	8,753,924
Skills development levy	11,291,374	169,906	2,911,390	18,486,280	1,497,959	8,753,924
Taxes on property	14,192,468	1,425,464	7,095,460	15,979,940	1,150,972	7,406,651
Estate, inheritance and gift taxes						
Donations tax	459,332	68,695	247,608	572,261	49,255	222,395
Estate duty	1,791,924	279,992	1,154,085	2,047,843	138,646	952,010
Taxes on financial and capital transactions						
Securities transfer tax	6,818,182	337,034	2,889,106	6,240,209	389,421	2,533,909
Transfer duties	5,123,031	739,743	2,804,661	7,119,627	573,651	3,698,337
Taxes on goods and services	417,508,990	42,515,455	182,025,600	492,289,715	42,869,845	228,514,033
Value-added tax	307,322,665	30,833,146	136,431,314	346,747,694	31,178,326	160,428,543
Domestic VAT	360,489,610	34,824,458	182,042,686	399,281,300	33,883,266	195,160,711
Import VAT	149,823,980	14,412,081	64,425,563	179,987,357	16,851,360	83,237,612
Refunds	(208,990,926)	(18,397,392)	(110,036,934)	(232,520,962)	(19,556,300)	(117,969,780)
Turnover tax for small businesses	6,293	794	3,150	8,450	1,408	15,064
Specific excise duties						
Beer	36,286,895	1,001,956	6,307,191	46,826,574	3,608,974	20,216,726
Sorghum beer and sorghum flour	12,364,410	156,914	1,453,592	15,524,759	1,311,144	6,894,464
Wine and other fermented beverages	3,992,258	60,401	282,932	4,574,469	280,802	1,680,239
Spirits	7,045,731	329,871	2,142,735	8,994,734	450,070	4,120,751
Cigarettes and cigarette tobacco	10,149,801	70,573	1,012,234	13,969,782	1,147,554	5,686,519
Pipe tobacco and cigars	443,812	12,030	158,220	495,694	56,656	251,933
Petroleum products	810,324	354,139	773,508	825,673	71,546	417,642
Revenue from neighbouring countries	1,476,270	17,662	482,314	2,437,098	292,077	1,162,968
Ad valorem excise duties	3,252,520	1,551	1,252,891	4,124,241	1,730	2,079,316
Health promotion levy	2,076,025	156,125	823,424	2,446,164	216,907	1,284,946
General fuel levy	63,187,856	9,500,650	32,263,041	80,175,160	6,887,349	38,523,704
Of which:						
Carbon fuel levy	1,241,727	168,070	677,918	1,287,285	135,017	219,057
CFL Domestic	1,066,688	137,394	559,686	1,092,715	116,451	168,336
CFL Imported	175,040	30,676	118,231	194,570	18,566	50,722
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	206,000	2,911	69,601	1,068,258	97,444	535,524
Plastic bag levy	353,341	147,626	254,975	317,897	172,062	160,983
Electricity levy	7,139,670	681,946	3,880,359	8,290,676	699,754	4,263,239
Incandescent light bulb levy	39,540	1,322	13,217	33,963	3,354	15,934
CO ₂ tax - motor vehicle emissions	1,125,619	89,156	439,464	1,327,417	73,740	623,183
Tyre levy	612,246	32,719	218,061	708,018	45,086	355,751
International Oil Pollution Compensation Fund	2,565	-	2,671	3,093	-	3,093
Carbon tax	1,750,000	-	-	-	-	-
Other						
Universal Service Fund	147,755	64,353	66,241	192,088	14,101	28,017
Taxes on international trade and transactions	46,916,568	4,679,105	18,832,397	56,322,406	5,307,081	25,447,483
Import duties						
Customs duties	40,732,745	3,669,788	16,335,341	47,504,071	4,491,396	22,067,550
Specific excise duties on imports	5,100,861	670,148	1,377,113	7,924,289	723,575	2,896,127
Health promotion levy on imports	55,134	3,012	25,530	66,606	5,082	29,922
Other						
Miscellaneous customs and excise receipts	946,013	315,157	1,069,374	732,759	59,322	417,159
Diamond export duties	83,815	21,000	25,038	94,681	27,707	36,725
Other taxes	6	-	6	1,426	7	7
Stamp duties and fees	6	-	6	1,426	7	7
State miscellaneous revenue	3,300	(164)	1,615	8,611	297,600	9,502
Total tax revenue (gross)	1,121,326,745	102,987,035	518,553,044	1,355,748,955	116,559,787	635,668,646
Less: SACU payments	(63,395,241)	-	(31,697,620)	(50,280,312)	-	(25,140,156)
Total tax revenue (net of SACU payments)	1,057,931,504	102,987,035	486,855,424	1,305,468,643	116,559,787	610,528,490
Departmental revenue	41,582,143	2,692,220	23,281,581	38,090,539	1,153,942	16,854,228
Sales of goods and services other than capital assets						
Sales by market establishments	68,487	4,417	25,513	50,035	4,137	24,769
Non-tax receipts	6,600	57	1,153	5,452	401	2,102
Administrative fees	1,466,374	43,736	129,049	244,658	23,683	124,952
Other sales	864,439	74,635	430,561	1,401,158	71,106	471,064
Selling of scrap or waste and other used current goods	10,648	306	2,263	8,177	426	3,709
Transfers received	667,339	-	117,357	394,776	62,255	145,561
Fines penalties and forfeits	1,477,768	22,756	117,753	569,493	23,043	185,951
Interest, dividends and rent on land						
Interest	4,614,321	234,315	1,565,252	7,609,724	178,286	1,351,022
Dividends	322,101	-	216,738	706,827	-	516,409
Rent on land	8,397,855	257,471	4,106,097	11,829,142	232,358	5,425,586
Of which:						
Mineral and petroleum royalties	8,367,457	256,221	4,102,394	11,805,053	229,497	5,410,107
Sales of capital assets	124,809	20,620	53,596	110,373	2,808	35,567
Financial transactions in assets and liabilities	23,138,000	2,033,907	16,516,229	15,160,724	555,440	8,567,537
Of which:						
NRF receipts	17,167,000	1,941,577	16,016,990	12,801,333	309,645	7,990,578
Total national government revenue	1,099,513,647	105,679,235	510,137,005	1,343,559,183	117,713,729	627,382,719
Recognition to total net revenue and revenue collected on Table 4						
Total national government revenue	1,099,513,647	105,679,235	510,137,005	1,343,559,183	117,713,729	627,382,719
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	14,234	14,234	616,529	(54,159)	207,846	986,302
Departmental revenue received by the NRF	(494,422)	(494,422)	(3,162,197)	(13,484,153)	(614,800)	(3,453,543)
Departmental revenue received by the NRF	638,656	3,778,726	13,429,994	822,646	4,439,845	961,001
Other revenue received by the NRF	308,531	992,129	1,558,893	1,479,589	23,008	953,766
ICASA	308,320	772,866	1,479,589	1,479,589	23,008	953,766
Financial Intelligence Centre Act	211	9,638	78,984	1,000	541	1,881
SARB Brightstock life penalty	-	-	-	3,166	-	3,166
Proceeds of organised Crime Act	-	-	-	2,331	-	765
Asset Forfeiture Unit	-	-	-	(6,118)	(681)	(738)
National Library	-	-	-	(59)	-	(59)
Refund Police	-	-	-	(59)	-	(59)
Refund Correctional Services	-	-	-	-	-	-
Competition Commission	-	209,625	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	-	-	-	57	-	1
Revenue collected on behalf of the RAF	44,073,265	5,159,495	16,592,200	42,755,355	3,586,543	20,898,398
Revenue collected on behalf of the UIF	19,375,891	1,578,698	8,647,200	20,100,561	1,642,824	9,653,900
Total net revenue	1,121,326,745	112,870,203	536,975,063	1,407,919,889	123,153,810	659,882,320
Cash balance NRF	15,209	15,209	9,586	31,525	19,911	106,208
Provincial revenue collected by SARS and transferred by NRF	-	-	-	(58)	-	(1)
Direct transfer from NRF to the RAF	(3,646,053)	(3,646,053)	(15,193,450)	(42,632,836)	(3,201,070)	(20,980,081)
Direct transfer from NRF to the UIF	(1,549,733)	(1,549,733)	(8,964,302)	(19,901,483)	(1,658,067)	(9,707,787)
CARA added as part of cash revenue in Table 4	(754)	(754)	(101)	12,169	(8,507)	105,668
Revenue collected according to Table 4		107,688,872	512,826,796	1,345,429,607	118,306,077	629,406,227

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.