

# SARS YI TIVISA MBUYELO WA MASUNGULO WA MALI YA TIKO WA 2020/21

**Tshwane, Ravumune 01 Dzivamisoko 2021** – Vukorhokeri bya Xibalo bya Afrika-Dzonga (SARS) byi tivisile mibuyelo ya masungulo ya mali ya tiko endzhaku ka lembe ra swinawawa swa Rixaka swa nsivelo wa vukorhokeri swa COVID-19. Swiyimo leswi nga tolovelekangiki swa ntungu swi cincile vundlalelano bya ikhonomi na ndlela leyi SARS yi tirhaka hi yona. Swifambisikulu swa mali ya tiko leyi vikiweke i nkucetelo wa matshalatshala lama pfuxetiweke ma swa vulawuri bya xibalo ku antswisa nandzeleriso wa muhakelaxibalo, mitlhontlho ya laha kaya na ya misava hinkwayo eka migingiriko ya swa ikhonomi na matshalatshala ya vevukiso wa xibalo leswi tirhisiweke ematshan'wini ya miyiriso ya ntungu wa COVID-19.

Tanihi xiphemu xa Xivono xa SARS xa 2024, malulamiselo hi vuntshwa ma nhlango lowu tumbuluxiweke hi vuntshwa na matirhelo swi kotisile ku bobomana ka vufambisis bya tiakhawunti ta vahakelaxibalo ku ya eka nkaye wa swifundha na swiphemu swinharhu lokohiletlhelo ku tumbuluxiwa yuniti ya mabindzu lamakulu na misava hinkwayo hi vuntshwa leyi a simekiweke ku ya emahlweni no endliwa leswaku yi tirha eka swiyimo haswimbirhi leswi yisaka eka nkongomiso lowu antswisiweke eka mali ya tiko na vukorhokeri bya muhakelaxibalo. Vuxokoxoko lebyi yelanaka na rendzo ra kungu ra SARS ku ya eku akeni hi vuntshwa ka SARS yo Tlhariha na Ximodeni na Xindzhuti lexi nga Kanakanisiki, yo Tshembheka no Naveriwa byi nyikiwile eka webusayiti ya hina, mhaka leyi na migingiriko leyi yelanaka na nandzeleriso a swi vulavuriwanga hi ndlela leyi faneleke eka humeso lowu. Sweswi hi ya eka matirhelo ma mali ya tiko eka lembeximali ra 2020/21.

Eka nkarhi lowu helaka hi ti 31 Nyenyankulu 2021, SARS yi hlengeletile ntsengo wa giroso wa R1 541.1 billion lowu hungutiweke hi mivuyiselo ya R290.9 billion, leswi fikiseke eka nete ya mihlengeto ya R 1 250.2 billion, loko ku fananisiwa na Mpimanyiso lowu Pfuxetiweke wa Mpimanyeto wa 2021 wa R1 212.2 billion, naswona lowu kombiseke nkhwanyano wa –R105.6 billion (-7.8%) ehenhla ka lembeximali ra 2019/20.

Mpimanyiso lowu Kandziyisiweke wa Mpimanyeto eka 2020/21 wu vekiwile eka R1 365.1 billion lowu kombisaka nkulo wa 12.6% ehenhla ka Mpimanyiso lowu Pfuqetelweke wa Mpimanyeto (RE) wa 2021 eka 2020/21 wa R1 212.2 billion. Mikumbetelokulu leyi seketelaka mpimanyiso lowu i nkulo wutsongo eka GDP wa 8.8% kun'we na ntsavulo wa mpimanyiso wa xibalo-ka-GDP wa 25.5%. Ehenhla ka mihlengeleto ya masungulo ya 2020/21 ya R1 250.2 billion, mpimanyiso wa 2021/22 wa R1 365.1 billion wu kombisa nkulo wa R114.9 billion (9.2%).

Swi fanerile swi tekeriwa enhlokweni leswaku leswi i mimbuyelo ya masungulo, leyi ku nga ta endliwa ndzinganiso wa swa timali na oditi yo hetelela.

Ku twisisiwa leswaku mimbuyelo ya mali ya tiko yi le ka nseketelokulu wa mfumo wa ikhonomi, matshalatshala ya pholisi ya swa timali, ntshembho wa mani na mani eka vulawuri bya xibalo na mfumo hinkwawo, ku katsa na vuhetiseki bya vulawuri lebyi antswisiweke hi SARS. Nkoka wutsongo wa migingiriko ya ikhonomi yi na swiphemu swimbirhi, ku nga mpimo wa ntiyiso wa nkulo na mpimo wa inifulexini. Eka malembe lama nga hundza, mihlengeleto ya mali ya tiko ya xibalo yi yi le emahlweni yi tirhela ehansi ka leswi a swi languteriwile hakona leyi fambisiweke hi vuswikoti bya le hansi bya nkulo wa ntiyiso wa ikhonomi eka mbangu wa inifulexini ya le hansi, leswi fikiseke eka nxopelo eka nhlengeleto wa mikhetekanyo yin'wana ya mixakakulu ya xibalo.

Xiphemu xa vumbirhi xa mali ya tiko leyi hlengeletweke xi fambisiwa hi swiendlo swa vulawuri bya xibalo leswi fikiseke eka mihlengeleto ya mali yo engetelela na mali ya tiko leyi nga ri ki mali yi sirhelela tshaku ra xibalo. Eka nkarhi lowu ku vulavuriwaka hi wona, R158.5 billion yi kombisile mali ya tiko leyi hlengeletweke hi SARS hi ku fika ka kwalomuya ka R94.1 billion eka mihlengeleto ya mali yo engetelela na R64.3 billion leyi saleke ya mihlengeleto leyi nga ri ki khexe. Swo hetelela swi kombisa migingiriko ya nandzeleriso leyi fikiseke eka nsirhelelo wa mpfuto wa mali ya tiko.

Mihlengeleto ya mali ya tiko yi sirheleriwile hi kungu ra mali ya tiko leri tirhisiweke eka lembeximali hinkwaro, leyi fambisiweke hi ku tirhisana na misomo ya vuyiselo ya tiko ya swifundza na rixaka ku tiyisisa mphakelo lowu humeleleke eka mimbuyelo ya nhlengeleto leyi lavekaka. Ku wa ka nghingiriko wa ikhonomi wa misava hi 2020 ku pimanyetiwele ku va wu nga tikangi tanihileswi a swi hlomutiweke hakona khale,

ngopfungopfu hi mhaka ya mikhwanyano yo ka yi nga entanga eka tiikhonomi leti hluvukeke na mpfuko wa matimba eChina

Mpfuko wa henhla lowu nga languteriwangiki eka migingiriko ya ikhonomi endzhaku ko vevukisiwa ka miyiriso ya nsivelo wa vukorhokeri eka ikhonomi swi fikelerisile eka mihlengeleto ya mali ya tiko ya xibalo yo antswa ku tlula hi laha a swi languteriwile ha kona. Mihlengeleto ya malinghena xa mabindzu yi vuyiseriwile eka kotara yo hetelela ya 2020, hi ku fambisiwa ngopfungopfu hi mixavo ya le henhla ya misava hinkwayo ya timphahla. Mihlengeleto ya Xibalo-Hi-Ku-Ya-Hi-Muholo (PAYE) yi ya emahlweni yi tlhontlhiwa hi nkulo lowu tsaneke wa ntholo na tihakelo, ku katsa na tihakelo ta le hansi ta bonasi. Handle ko vona nkhwanyano eka swikweleti swa VAT ya Laha Kaya enkarhini wa kotara yo sungula ya swa timali, swikoweto swa masungulo swo pfuka swi voniwile ku sukela hi Mawuwani ku ya emahlweni. Hambileswi xitiviso xa ntlhaviketo wa nsivelo wa vukorhokeri levhele 3 enkarhini wa N'wendzambahala 2020 xi vangeke nkhwanyano eka swikweleti swa VAT ya Laha Kaya eka Nyenyenyana, leswi swi vi le swa nkarhi wo koma tanihileswi mihlengeleto ya VAT ya Laha Kaya hi Nyenyankulu yi nga pfuka hi nkulo wa n'hweti na n'hweti wa 8.5%. Nkarhi wo vika hinkwawo wu vonile nkhwanyano eka vundzeni na nkoka wa swikweleti swa VAT ya Laha Kaya swa 7.1% na 2.3% hi ku landzelelana haswimbirhi.

Ikhonomi ya Afrika-Dzonga yi le ndzeni ka nkarhi wa nkhwanyano wo enta. Nkhwanyano wa lembe wa 2020/21 eka nkoka wa xikumiwa xa ntiyiso xa tiko (GDP) wu pimanyetiwiwe eka -8.3%. Mipimo ya nkulo ya kotara na kotara ya lembe yi tala ku va yi cincacinca, ngopfungopfu eka 2020 loko kotara ya vumbirhi yi rhekhoda nkhwanyano wa -51.7% yi landzeriwa hi mpfuko eka kotara ya vunharhu, endzhaku ko vevukisiwa ka miyiriso ya nsivelo wa vukorhokeri, ku vika engetelo wa 67.3%. Vumaki hinkwabyo byi rhekhodile nkulo wa kahle exikarhi ka tikotara timbirhi na tinharhu ta 2020.

Vahoxaxandla va kahle lavakulu eka nkulo wa GDP eka kotara ya vunharhu a ku ri vumaki bya vutumbuluxi, migodi na mabindzu. Vumaki bya vutumbuluxi byi engetelekile eka mpimo wa 212.9% naswona byi hoxile 16.4 phesenteji poyinti eka nkulo wa GDP. Vumaki bya migodi na rikwarha byi engetelekile eka mpimo wa 271.2% no hoxa xandla hi 11.4 phesenteji poyinti. Vumaki bya bindzu, mphamelo na

vutshamo byi engetelekile eka mpimo wa 137.0% no hoxa xandla hi 14.7 phesenteji poyinti.

Swihlovokulu swa mali ya tiko leswi hoxeke xandla eka R1 250.2 billion leyi hlengeleliweke ku vi le Nete ya xibalo xa malinghena xa munhu hi yexe (PIT), leyi hoxeke xandla hi R488.6 billion (39.1%), Nete ya xibalo xa mixavo (VAT) leyi hoxeke xandla hi R330.7 billion ( 26.5%), Nete ya xibalo xa malinghena xa khamphani (CIT,) leyi hoxeke xandla hi R204.7 billion (16.4%) na mindzuvo ya Khasitomo leyi hoxeke xandla hi R47.4 billion (3.8%). Ku hoxa xandla ko fananiseka ka swibalokulu eka mali ya tiko ya xibalo ku tlhukutekile hi ku tiseketela loku engetelekaka eka mali ya tiko ya PIT ngopfungopfu hi mhaka ya micinco ya pholisi ya xibalo. Ku hoxaxandla ka mihlengeleto ya VAT ya Laha Kaya ku ya emahlweni ku chika ngopfungopfu hi mhaka ya mbangu wo tsana wa ikhonomi lowu nga na ntirhiso wa le hansi na ntirhiso wa vuvekisi eka ikhonomi. Ku hoxaxandla ka CIT eka xibalo hinkwaxo ku yi le ehansi eka malembe lama nga hundza, ku chika ku ya ehansi ka 15.9% hi 2019/20, na antswiso wutsongo hi 2020/21 ku ya eka 16.4% hi mhaka ya mitlhontho ya swikoxo eka mixaviso na mibindzulo ya bindzu.

Vahoxaxandla lavakulu eka ntlulompimo ehenhla ka mpimanyiso lowu pfuxetiweke wa Mpimanyeto wa 2021 va vuriwile laha hansi:

- Mihlengeleto ya **nete ya PIT** (ku katsa na Ntswalo eka swibalo leswi kolotiwaka ku hakeriwa) yi vi le ehenhla ka RE, ngopfungopfu hi mhaka ya PAYE ya le henhla na tihakelo ta nkarhinyana ta PIT leti hungutiweke hi mivuyiselo ya le henhla. Tihakelo ta nkarhinyana ta PIT a ku ri R1.7 billion (6.8%) ehenhla ka RE. PAYE a yi ri ehenhla ka RE hi R6.5 billion (1.3%) yi hungutiwile hi mivuyiselo ya le henhla ya PIT leyi a yi nga languteriwangi ya R2.7 billion (8.3%).
- Mihlengeleto ya **nete ya CIT** (ku katsa na Ntswalo eka swibalo leswi kolotiwaka ku hakeriwa) yi vi le ntsengo wa R204.7 billion, leyi tswaleke matirhelo ma kahle ma R12.5 billion (6.5%) ehenhla ka RE. Leswi a swi ri tanihi tihakelo ta xibalo xa nkarhinyana ta CIT enkarhini wa n'hweti ya Nyenyenyana ya nhlengeleto wa le henhla, yi rhekhodile hambano wa kahle wa R6.9 billion (27.0%), ku landzela matirhelo ma xiyimo xa le henhla ma tiSMME. N'hweti ya Nyenyankulu 2021 yi

tlhele yi vona mimbuyelo ya kahle ya R6.8 billion (38.2%) endzhaku ka mihlengeleto ya nkoka ya Ndzimanaya 19(3).

- **Mivuyiselo ya CIT** yi tlhele yi va hansi tanihleswi a swi languteriwile xiswona hi R0.9 billion (4.0%) ehenhla ka RE, tanihi mbuyelo wa mivuyiselo ya le hansi ya CIT leyi hakeriweke eka xiphemu xa bindzu lerikulu, ngopfungopfu sekithara ya Migodi.
- **VAT ya laha kaya** a ku ri R2.5 billion (0.6%) ehenhla ka RE. Mihlengeleto a ndlandlamuxiwile hi mpfuko eka ntirhiso wa ntiyiso wo hetelela wa tirhiselo ra mali ra eka mindyangu (FCE) eka Kotara3-2020 tanihleswi ku vevukisiweke miyiriso ya nsivelo wa vukorhokeri naswona ikhonomi yi sungurile ndlela yo vuyelela. FCE hi mindyangu yi kurile hi 75.3% leyi pfuxetiweke hi kotara hi kotara eka Kotara3-2020 ku landzela nkhwanyano wo tontswa wa 52.0% hi kotara hi kotara eka Kotara2-2020 ku sukela laha a ku kala nkulo eka Kotara1-2020. FCE yi kurile hi 7.5% kotara hi kotara eka Kotara4-2020.
- Mihlengeleto ya **DT/STC** yi vi le eka ntsengo wa R24.7 billion, leswi tswaleke engetelonyana wa 7.6% ehenhla ka RE. Nkanakano wa le henhla eka ikhonomi wu khumbhile miavelo ya tidivhidende ta tikhamphani hi ndlela yo biha. Tikhamphani ti hlayisile vuhlayiselo no hlawula ku yimisa, ku hlwerisa, kumbe ku dlaya tihakelo ta tidivhidende eka vakhomamikavelo va tona ku landzela ntungu wa COVID-19. Ku ya emahlweni, Bangi ya le Xikarhi ya Afrika-Dzonga yi komberile tibangi ta mabindzu ku omisa hakelo ya tidivhidende ta ntolovelo kumbe tibonasi ta swirhokulu lembe leri. Ntungu wa COVID-19 wu sindzisile tikhamphani ku hlela hi vuntshwa mihlomuto ya swa timali exikarhi ka vundlalelano bya ikhonomi ya misava lebyi cincaka hi xihatla.
- **VAT ya Ntundzo** yi hundzile RE hi R11.8 billion (7.7%). Hambiswiritano, mihlengeleto yi vi le R13.9 billion (7.7%) ehansi ka lembe leri nga hundza ngopfungopfu hi mhaka ya mipimo ya nkulo lowu chikaka ku suka eka swifambisi leswikulu swa swixavisiwa swa xibalo; leyi seketeriweke hi nkoka hinkwawo wa lembe wa mitundzo ya timpahla lowu khwanyaneke hi 12.6% eka nkarhi wa Dzivamisoko 2020 ku fikela Nyenyenyana 2021.
- Mindzuvo ya **Khasitomo** yi hundzile RE hi R2.2 billion (4.9%). Hambiswiritano, mihlengeleto yi vi le R8.0 billion (14.4%) ehansi ka lembe leri nga hundza ngopfungopfu hi mhaka ya mipimo ya nkulo lowu chikaka ku suka eka

swifambisi leswikulu swa swixavisiwa swa xibalo; leyi seketeriweke hi nkoka hinkwawo wa lembe wa mitundzo ya timpahla lowu khwanyaneke hi 12.6% eka nkarhi wa Dzivamisoko 2020 ku fikela Nyenyenyana 2021.

- Mihlengaleto **yo karhi** ya ndzuvo wa **Ekisayizi** a yi ri R7.6 billion (30.7%) ehenhla ka RE ngopfungopfu hi mhaka ya mixaviso ya le henhla ya tisigarete na wayeni; na R14.6 billion (-31.1%) ehansi ka lembe leri nga hundza.
- **Tilevhi ta mafurha** a ti ri ehenhlanya (0.03%) ka RE; na R4.9 billion (-6.1%) ehansi ka lembe leri nga hundza ngopfungopfu hi mhaka ya mixaviso ya le hansi ya mafurha hi vatumbuluxi va laha kaya.

Sweswi hi ya eka ku hoxa ka xadnla ka xiphemu xa Mabindzu Lamakulu na Misava Hinkwayo (LB&I). Xiphemu xa LB&I xi hoxile xandla hi R378.4 billion (30.3%) eka mihlengaleto ya SARS, leswi kombiseke nkhwanyano wa R23.0 billion (5.7%) loko ku fananisiwa na lembe leri nga hundza. Ku larisiwa lokukulu ka nkhwanyano ku humelerile loko ku fananisiwa na swiphemu swa le ku sunguleni ka lembe tanihileswi ku vevukisiweke miyiriso ya nsivelo wa vukorhokeri ku pfumelela ngingiriko wa bindzu lowu antswisiweke eka xiphemu xo hetelela xa lembe.

- Mikhwanyanokulu yi voniwile eka swibalo hinkwaswo, laha VAT ya laha kaya yi kombiseke ntiyiselo lowu kombiseke nkhwanyano wa le xikarhi wa 0.5% loko ku fananisiwa na lembe leri nga hundza, ngopfungopfu wu fambisiwa hi mihlengaleto ya nkoka leyi antswisiweke ku suka eka sekithara ya migodi na rikwarha leyi kombiseke nkulo wa R3.5 billion (34.0%) na sekithara ya holiseli na muxavisitsongo leyi engetelekeke hi R1.2 billion (5.7%). Leswi faneleke ku tekeriwa enhlokweni hi leswaku tihakelo ta VAT ya Laha Kaya ti kombisile cincacincinco elembeni hinkwaro, na mihlengaleto ya Nyenyankulu 2021 leyi kombaka nkulo wo sungula wa 7.9%, ku sukela hi Hukuri 2020 (12.8%), leyi longoloxiweke na sekithara ya vutumbuluxi leyi kombeke engetelo lowu funghiweke eka matirhelo ma R0.9 billion (35.6%), hi ndlela yo fana, miantswiso yi voniwile eka tisekitharakulu to fana na mabindzu ma holiseli na muxavisitsongo R0.2 billion (13.7%), gasi ya gezi na mphakelo wa mati R0.1 billion (18.4%).
- Handle ka nkhwanyano lowu voniweke eka xibalo xa nkarhinyana xa CIT xa R6.5 billion (4.6%), tihakelo hi ku angarhela ku suka eka sekithara ya migodi na rikwarha exikarhi ka swibalo hi ku landzelelana swi sirhelerile nhlwelo eka

mihlengeleto leyi fikaka eka R41.6 billion, leswi kombiseke engetelo wa R16.3 billion (64.3%) loko ku fananisiwa na lembe leri nga hundza, hi ku seketeriwa hi mixavo ya swixavisiwa leyi antswisiweke, ngopfungopfu eka tisekithatatsongo ta tisimbhi ta ntlawa wa pulatinamu (PGMs), nsuku na nsimbhi. Ku engetelela, mihlengeleto ya Ndzimana 19(3) yi fikile eka R14.6 billion leswi kombiseke nkulo wa R5.6 billion, (62.4%) ehenhla ka PY, leyi sirheleleke mihlengeleto ya CIT. Loko hi le tlhelo rin'wana, ku vi le na 641 wa tikhamphani leti endleke hakelo hinkwayo ya R7.6bn lembe leri nga hundza leswi nga vuyeleriwangiki eka lembe ra sweswi. To tala ta tikhamphani leti a ti suka eka tisekithara ta Timali (259) na Vutumbuluxi (106), leti hlayiseke matirhelo ma muxaka lowu wa xibalo.

- Matirhelo ma PAYE eka xiphemu xa LB&I ma tshama ma ri xivilelo lexikulu lama rhekhodeke nkhwanyano wa R12.9 billion (6.3%), lama seketeriweke swinene hi matirhelo lama tsaneke hi sekithara ya timali (-6.0%), exikarhi ka engetelo lowu phikelelaka eka mindzahlekelo ya mitirho, min'okiso, hunguto wa miholo na mihunguto ya tihakelo ta tibonasi hi mhaka ya mibindzulo leyi tikeriwaka ehansi ka swiyimi swo tika swa ikhonomi. Kwalomuya ka ku tlula 40% ya mali ya tiko ya PAYE yi tumbuluxiwile ku suka eka sekithara ya timali no nyikiwa cinco wa swa xidijiti, sekithara ya ha languteriwile ku hunguta mitirho yo tala eka nkarhi wo koma ku ya eka wa le xikarhi.

Ku vi le na tiphuphukulu timbirhi leti pfuneteke matirhelo ma mihlengeleto ya mali ya tiko ya LB&I leyi veke a) matshalatshala lama kongomisiweke eku antswiseni ka nandzeleriso, na nhlamulo ya xihatla eka nkanandzeleriso; na b) Mbhurisano lowu ya ka emahlweni kumbe wa ntolovelo na vahakelaxibalokulu (ku aka ku ya eka rimba ra ntirhisano ra nandzeleriso) eka nkongomiso wa bindzu ra vona.

SARS yi tsakela ku khensa vahakelaxibalo eku xiximeni ka timhaka ta vona ta xibalo eka nkarhi lowu ku tirhaniwaka na wona no tlurisa.

# MATAFULA YA MALI YA TIKO:

Table 1: Revenue collections 2020/21 against Revised Budget 2021 Estimate

R'm	Actuals 2020/21	Budget 2021	Var	Var %	SPE 2020	Var	Var %	MTBPS 2020	Var	Var %	Budget 2020	Var	Var %
Personal Income Tax <sup>1</sup>	488 580	484 368	4 212	0.9%	456 771	31 809	7.0%	455 446	33 134	7.3%	548 719	-60 139	-11.0%
Corporate Income Tax <sup>1</sup>	204 681	192 226	12 455	6.5%	157 442	47 239	30.0%	163 672	41 009	25.1%	233 061	-28 380	-12.2%
Dividends Tax / STC	24 736	22 980	1 756	7.6%	16 659	8 077	48.5%	20 651	4 085	19.8%	31 169	-6 433	-20.6%
Value-added Tax	330 713	324 554	6 159	1.9%	301 323	29 390	9.8%	287 698	43 015	15.0%	360 555	-29 842	-8.3%
Domestic VAT	392 951	390 430	2 521	0.6%	360 490	32 462	9.0%	365 069	27 882	7.6%	421 651	-28 699	-6.8%
Import VAT	166 131	154 294	11 837	7.7%	149 824	16 307	10.9%	138 001	28 129	20.4%	192 963	-26 832	-13.9%
VAT Refunds	-228 369	-220 170	-8 199	3.7%	-208 991	-19 378	9.3%	-215 372	-12 997	6.0%	-254 059	25 690	-10.1%
Specific Excise Duties <sup>2</sup>	32 276	24 694	7 581	30.7%	36 287	-4 011	-11.1%	33 778	-1 502	-4.4%	48 836	-16 560	-33.9%
Fuel Levy	75 259	75 236	24	0.0%	63 188	12 071	19.1%	68 384	6 875	10.1%	83 441	-8 182	-9.8%
Customs Duties <sup>3</sup>	47 430	45 218	2 212	4.9%	45 834	1 597	3.5%	40 302	7 128	17.7%	59 500	-12 070	-20.3%
Other taxes	46 541	42 930	3 611	8.4%	43 824	2 717	6.2%	42 648	3 893	9.1%	60 136	-13 595	-22.6%
<b>Total Tax Revenue (Cash)</b>	<b>1 250 216</b>	<b>1 212 206</b>	<b>38 010</b>	<b>3.1%</b>	<b>1 121 327</b>	<b>128 890</b>	<b>11.5%</b>	<b>1 112 579</b>	<b>137 637</b>	<b>12.4%</b>	<b>1 425 418</b>	<b>-175 201</b>	<b>-12.3%</b>

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports and ad

<sup>4</sup> Valorem duties on imports

Table 2: Revenue collections 2018/19 to 2020/21 and Variance in Rand million and Percentage

R'm	YTD 31 Mar 2019 <sup>4</sup>	YTD 31 Mar 2020 <sup>5</sup>	YTD 31 Mar 2021 <sup>6</sup>	Var YTD 31 Mar 2020 → YTD 31 Mar 2021	Var % YTD 31 Mar 2019 <sup>4</sup> → YTD 31 Mar 2021 <sup>6</sup>	Var YTD 31 Mar 2020 <sup>5</sup> → YTD 31 Mar 2021 <sup>6</sup>	Var % YTD 31 Mar 2020 <sup>5</sup> → YTD 31 Mar 2021 <sup>6</sup>
	2018/19 <sup>4</sup>	2019/20 <sup>5</sup>	2020/21 <sup>6</sup>	2018/19 → 2020/21	2018/19 → 2020/21	2019/20 → 2020/21	2019/20 → 2020/21
Personal Income Tax <sup>1</sup>	493 829	529 172	488 580	-5 249	-1.1%	-40 592	-7.7%
Corporate Income Tax <sup>1</sup>	214 388	214 986	204 681	-9 708	-4.5%	-10 305	-4.8%
Dividends Tax / STC	29 898	27 930	24 736	-5 162	-17.3%	-3 193	-11.4%
Value-added Tax	324 766	346 761	330 713	5 947	1.8%	-16 048	-4.6%
Domestic VAT	378 733	399 288	392 951	14 219	3.8%	-6 337	-1.6%
Import VAT	175 185	179 987	166 131	-9 054	-5.2%	-13 857	-7.7%
VAT Refunds	-229 151	-232 515	-228 369	782	-0.3%	4 146	-1.8%
Specific Excise Duties <sup>2</sup>	40 830	46 827	32 276	-8 554	-21.0%	-14 551	-31.1%
Fuel Levy	75 372	80 175	75 259	-113	-0.1%	-4 916	-6.1%
Customs Duties <sup>3</sup>	54 968	55 428	47 430	-7 538	-13.7%	-7 998	-14.4%
Other taxes	53 586	54 502	46 541	-7 045	-13.1%	-7 961	-14.6%
<b>Total Tax Revenue</b>	<b>1 287 637</b>	<b>1 355 781</b>	<b>1 250 216</b>	<b>-37 420</b>	<b>-2.9%</b>	<b>-105 564</b>	<b>-7.8%</b>

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports, and ad valorem duties on imports

<sup>4</sup> Total Tax Revenue on a cash basis

<sup>5</sup> Total Tax Revenue on a cash basis

<sup>6</sup> Total Tax Revenue on a cash basis

## MAKUMU

Ku kuma vuxokoxoko byo tala, tihlanganise na SarsMedia@sars.gov.za