

USARS UMEMEZELE UMPHUMELA WESIKHASHANA WEMALI ENGENILE NGONYAKA WEZI-2020/21

Tshwane, ngoLwesine 01 kuMbaso 2021 – UPhiko lweziMali eziNgenayo eNingizimu Afrika (SARS) lumemezele imiphumela yesikhashana yemali engenayo emva kwesikhathi esingunyaka semigomo yokuvalwa kwezwe ngenxa yobhubhane i-COVID-19. Izimo ezingavamile zobhubhane ziguqule isimo sezimali nendlela uSARS osebenza ngayo uma uqoqa intela. Okuyizona zizathungqangi zemali engenile ebikiwe wumthelela wemizamo eyenziwe kabusha yokusingathwa kwentela ukuze kuthuthukiswe ukuthobela kwabakhokhintela, ukungenzi kahle komnotho ngenxa yengcindezi kuleli nasemhlabeni wonke kanye nezindlela zokuzama ukwehlisa umthwalo wentela eqale ukusebenza ngenxa yemithetho ebekwe ngenxa yobhubhane lwe-COVID-19.

Njengengxenywe yoMbono wakwaSARS wango-2024, ukuhlelwa kabusha kwezindlela zokusebenza kwesikhungo kwenze ukuba kunyuke ukusingathwa kwama-akhawunti abakhokhintela kwaya ezifundeni eziyisishiyagalolunye kanye nezigamu ezintathu kanti ukusungulwa kabusha kophiko wamabhizinisi amakhulu nawamazwe omhlaba nakho kugcizeleliwe kwaqala nokusebenza kuzo zombili izinhlaka okuholele ekuthuthukeni kokugxila emisebenzini yokuqoqa intela nasekusizeni abakhokhintela. Imininingwane mayelana namasu ohambo lukaSARS lokwakha kabusha uSARS Wesimanje Ohloniphekile ngokungangabazeki, Othenjwayo futhi oyisibonelo esihle iyatholakala kusizindalwazi sethu, ngakho-ke le nkulumo ayikufakile lokhu kanye nalokhu okwenziwayo ukuze kufezeke lokhu. Manje sesizokhuluma ngokuthi kuhambe kanjani ukuqoqwa kwezimali kunyakamali wezi-2020/21.

Ngesikhathi esiphela mhla zingama-31 kuNdasa 2021, uSARS uqoqe isamba esiphelele esingu-R1 541.1 billion esancishiswa izimali ezibuyiswayo ezingu-R290.9 billion, okuholele ekusaleni kwemali eqoqiwe engu-R 1 250.2 billion, uma kuqhathaniswa neSilinganiso seSabiwomali esiBukeziwe esingu-R1 212.2 billion, okuveza ukuncipha kuka -R105.6 billion (-7.8%) uma kuqhathaniswa nonyakamali wezi-2019/20.

Isilinganiso seSabiwomali sangowezi-2021 sonyakamali wezi-2020/21 sibekwe ku-R1 365.1 billion esiveza ukukhula kuka-12.6% uma kuqhathaniswa neSilinganiso seSabiwomali esiBuyekeziwe sangowezi-2021 (RE) sonyakamali wezi-2020/21 sika-R1 212.2 billion. Ukucabangela okukhulu lapha okusekela lesi silinganiso izinganani elingalungisiwe lokukhula kwe-GDP ngo-8.8% ngezinganani lentela uma liqhathaniswa ne-GDP lika-25.5%. Uma kuqhathaniswa nemali **yesikhashana** eqoqwe kunyakamali wezi-2020/21 engu-R1 250.2 billion, isilinganiso sangowezi-2021/22 esingu-R1 365.1 billion siveza ukukhula ngo-R114.9 billion (9.2%).

Kumele kuqashelwe ukuthi lena **imiphumela yesikhashana**, okusamele kwenziwe ukuhlanganiswa kwamabhuku ezimali kanjalo nokucwaningwa kwamabhuku ezimali okokugcina.

Siyakuqondisisa ukuthi imiphumela yezimali ezingenile kusekelwe isimo somnotho, izinqubomgomo zezimali esizikhethayo, ukuthenjwa umphakathi ekusingathweni kwentela kanye nombuso wonke, kanjalo nentuthuko ekusebenzeni kukaSARS. Izinga eliphansi lezinto ezithinta umnotho linezinhlaka ezimbili, okuyizinga okuyilona lokukhula kanjalo nezinga lokunyuka nokwehla kwamandla emali. Kule minyaka eyedlule, imali eqoqiwe isalokhu iqhubeka nokungenzi kahle kunalokhu okulindelekile okwenziwa ukuntengantenga komnotho, nosekuholele ekuqoqeni okungekukhulu kwezinye izinhlelo ezinkulu zentela.

Ingxenye yesibili emalini eqoqiwe yenziwe izenzo zokusingathwa kwentela eziholele ekuqoqweni kwemali eyengeziwe kanye nakintela okuyiyo eyenze isisekelo sentela. Kulesi sikhathi sokubuyekewa, R158.5 billion owemali eqoqwe uSARS okuyimali engaphezulu cishe ngo-R94.1 billion phezu kwemali eqoqiwe kwathi u-R64.3 billion osele wona kwaba owentela engewona ukheshi. Eyokugcina ikhombisa imisebenzi yokthobela eholele ekuvikelekeni kokuphunza kwentela.

Imali engenayo eqoqiwe itholakale ngenxa yesu lokuqoqa imali elisetshenziswe ngesikhathi sonyakamali, elalisingathwe ngeso lokhozi ngokubambisana nezinhlaka zesifunda nezikazwelonke zokuqinisekisa ukuthi siyafinyelela kulo mphumela olindelekile. Ukuwa komnotho emhlabeni wonke ngonyaka wezi-2020 kulinganiselwa ekubeni nomthelela ongaphansi kwalokhu obekulindelekile, ngenxa yokuncipha

kancane kweminotho esezingeni elithuthukile kanye nokufukuleka okukhulu komnotho waseChina.

Ukubuyela kwemisebenzi yezomnotho okungaphezulu kwalokhu obekulindelekile emva kokuxegiswa kwemigomo yokivalwa kwezwe kwenze ukuthi ukuqoqwa kwentela kube kuhle kunalokhu obekulindelekile. Intelangeniso yeziNkampani eqoqiwe yenze kahle kakhulu esigamwini sokugcina sonyaka wezi-2020, okwenziwe amanani aphezulu empahla yamazwe omhlaba. Ukuqoqwa kwe-*Pay-as-you-earn* (PAYE) nakho kuphonselwa inselelo ukungakhuli kwamathuba emisebenzi nemiholo kanjalo nokuncipha kokukhokhwa kwamabhonasi. Ngale kokuncipha kwezikwelwtusibopho zentelantengo yakuleli ngesikhathi sesigamu sokuqala sonyakamali, izimpawu zokufukuleka komnotho zisheshe zabonakala kusukela kuJulayi kuya phambili.. Yize ukumenyenzelwa kokuvalwa kwezwe okuxegisiwe kwehlela ezingeni lesi-3 kwenziwa ngoZibandlela 2020 kwanciphisa isikweletusibopho sentelantengo yakuleli yangoNhlolanja, lokhu akubanga okwesikhathi eside ngoba intelantengo yakuleli eyaqoqwa kuNdasa yabuyela ekukhuleni kwanyanga nenyanga kuka-8.5%. Isikhathi esigcwele sokubika siveze ukuncipha emthamweni nasenanini lesikweletusibopho sentelantengo yakuleli ngamaphesenti angu-7.1% no-2.3% ngokulandelana.

Umnotho waseNingizimu Afrika usesigabeni sokuncipha okukhulu. Ukuncipha konyaka ngo-2020/21 enanini lomkhiqizo ngqo wakuleli (GDP) kulinganiselwa ku -8.3%. Izilinganisonani zokukhula ezib alwa ngonyaka isigamu ngasigamu ngasinye ziyaguquguquka, ikakhulukazi ngonyaka wezi-2020 lapho isigamu sesibili siveze ukuncipha kuka- -51.7% okuandelwe ukubuyela endaweni yakho kusigamu sesithathu emva kokuxegiswa kwemigomo yokuvalwa kwezwe, kwanyuka ngo-67.3%. Zonke izimboni ziveze ukukhula phakathi kwesigamu sesibili nesesithathu sonyaka wezi-2020.

Okube nesandla kakhulu ekukhuleni kwe-GDP esigamwini sesithathu kwaba izimboni yokukhiqiza, izimayini kanye nohwebo. Imboni yokukhiqiza inyuke ngezanga elingu-212.9% okube negalelo elingu-16.4 wamaphuzu amaphesenti ekukhuleni kwke-GDP. Imboni yezimayini nenkwali inyukengezinga elingu-271.2% yaba negalelo elingu-11.4 waphuzu amaphesenti. Imboni yohwebo, ukupheka nezindawo zokuhlala inyuke ngezanga elingu-137.0% yaba negalelo elingu-14.7 wamaphuzu amaphesenti.

Imithombo emikhulu yemali engenayo ebe nesandla ku-R1 250.2 billion oqoqiwe kube yiNtelangeniso lomuntu-siqu (i-PIT), ebe negalelo lika-R488.6 billion (39.1%), iNtelantengo (i-VAT) yona ebe negalelo lika-R330.7 billion (26.5%), iNtelangeniso yeziNkampani (i-CIT), ebe negalelo lika-R204.7 billion (16.4%) kanye nezintela zempahla engenayo nephumayo eMnyangweni wokuThelisa zona ezibe negalelo lika-R47.4 billion (3.8%). Igalelo lezintelongqangi enanini eliphelele lemali engenile linyakazile njengoba liqhubeka nokuncika emalini engena ngentelo eqoqwa ku-PIT ngenxa yezinguquko kumthethonqubo wentela. Igalelo lokuqoqwa kwe-VAT yakuleli liyaqhubeka nokwehla ngenxa yokuntengantenga komnotho njengoba isincane imali echithwa abathengi nabatshalimali emnothweni. Igalelo lama-CIT kusamba esiphelele sentela belilokhu lehla eminyakeni eyedlule, lancipha laya ku-15.9% kunyakamali wezi-2019/20, nokunyuka kancane kowezi-2020/21 yaya ku-16.4% ngenxa yenzuzo ephansi eyenziwa amabhizinisi kanjalo nokuntengantenga kokukhula komnotho.

Okube negalelo elikhulu ekuboneni inala esilinganisweni esibukeziwe seSabiwomali sowezi-2020 kuhlinzekwe ngezansi:

- Ukuqoqwa kwe-**Net PIT** (kubandakanya Inzuzo ezinteleni ezidlulelwe yisikhathi) kube ngu-R4.2 billion (0.9%) okungaphezulu kunesilinganiso esibukeziwe seSabiwomali, ngenxa yokukhula kwe-PAYE ne-PIT ezinkokhelweni zesikhashana okwenziwe izimali ezibuyayo eziningi. Izinkokhelo zesikhashana ze-PIT zaba ngu-R1.7 billion (6.8%) ngaphezulu kwesilinganiso esibukeziwe seSabiwomali. I-PAYE ibingaphezulu kwesilinganiso esibukeziwe seSabiwomali ngo-R6.5 billion (1.3%) okwehliswe izimali ezibuyayo ze-PIT ezingu-R2.7 billion (8.3%) kunalokhu obekulindelekile.
- Ukuqoqwa kwe-**Net CIT** (kubandakanya Inzalo ezinteleni ezidlulelwe yisikhathi) zokufinyelele ku-R204.7 billion, okukhombise ukusebenza kahle kuka-R12.5 billion (6.5%) uma kuqhathaniswa nesilinganiso esibukeziwe seSabiwomali. Lokhu kungenxa yezinkokhelo zentela zesikhashana ze-CIT ngesikhathi senyanga okwaqoqwa ngayo imali eningi kuNhlolanja 2021 okukhombise umehluko omuhle ka-R6.9 billion (27.0%), kulandela ukwenza kahle kakhulu kwamabhizinisi amancane nasafufusa ama-SMME. Inyanga kaNdasa nayo ikhombise inzuzo enhle ka-R6.8 billion (38.2%) ekuqoqweni okwenziwe ngokwesigaba-19(3) esibalulekile.

- **Izimali ze-CIT** ezibuyiswayo nazo bezingaphansi kunalokhu obekulindelekile ngo-R0.9 billion (4.0%) uma kuqhathaniswa nesilinganiso esibukeziwe seSabiwomali ngenxa yezimali ezibuyiswayo ezikhokhiwe ze-CIT eziya engxenyeni enkulu yamabhizinisi, ikakhulukazi embonini yezimayini.
- **I-VAT yakuleli yaba** ngu-R2.5 billion (0.6%) okungaphezulu kwesilinganiso esibukeziwe seSabiwomali. Ukuqoqwa kwayo kwafukulwa ukubuyela encithweni yokugcina yamakhaya (FCE) kusigamu sesi-3 kunyaka wezi-2020 ngenxa yokuxegiswa kwemigomo yokuvalwa kwezwe nokwenza ukuthi umnotho uqale ukubuyela esimweni. I-FCE yamakhaya inyuke ngo-75.3% obukeziwe q/q esigamwini sesi-3 kunyaka wezi-2020 kulandela ukuncipha okukhulu ngo-52.0% q/q esigamwini sesi-2 kunyaka wezi-2020 kulandela ukungabikho kokukhula okwaba khona ngesigamu soku-1 kunyaka wezi-2020. I-FCE ikhule ngo-7.5% q/q kusigamu sesi-4 kunyaka wezi-2020.
- Ukuqoqwa kwe-**DT/STC** kufinyelele ku-R24.7 billion, okukhombise ukunyuka kuka-7.6% uma kuqhathaniswa nesilinganiso esibukeziwe seSabiwomali. Ukunyuka kwezinga lokungaqiniseki ngomnotho kube nomthelela omubi ekukhishweni kwezezabelo zezinkampani. Izinkampani zigcina izinqolobane zazo zase ziqoma ukumisa, ukuhlehlisa noma ukukhasnela ukukhokhelwa kwezabelo kubaninimasheya ngenxa yobhubhane lwe-COVID-19. Phezu kwalokho, iBhangengodla laseNingizimu Afrika linxusa amabhangane ukuba angazikhiphi izinkokhelo zezabelo noma amabhonasi kulo nyaka. Ubhubhane lwe-COVID-19 luphoqe izinkampani ukuba zihlale kabusha ezikulindele kwezezimali ngenxa yokushintsha kwesimo somnotho ehlabeni wonke.
- **I-VAT yempahla engenayo** idlule isilinganiso esibukeziwe seSabiwomali ngo-R11.8 billion (7.7%). Kodwa-ke, ukuqoqwa kwayo kube ngaphansi ngo-R13.9 billion (7.7%) kunangonyaka owedlule ngenxa yokwehla kwezinga lokukhula kulokhu okuyikho okukhiqiza intela eningi; okubangelwe ukwehla kwempahla engenayo ngonyaka kuka-12.6% ngesikhathi esisukela kuMbasa 2020 kuya kuNhlolanja 2021.
- **Izintelo zoMnyango wokuThelisa** zibe ngaphezulu kwesilinganiso esibukeziwe seSabiwomali ngo-R2.2 billion (4.9%). Kodwa-ke, ukuqoqwa kwayo kube ngaphansi ngo-R8.0 billion (14.4%) kunangonyaka owedlule ngenxa yokwehla kwezinga lokukhula kulokhu okuyikho okukhiqiza intela

eningi; okubangelwe ukwehla kwempahla engenayo ngonyaka kuka-12.6% ngesikhathi esisukela kuMbaso 2020 kuya kuNhlolanja 2021.

- Ukuqoqwa **kwentela ethile engaqondile** kube ngube ngaphezulu kwesilinganiso esibukeziwe seSabiwomali ngo-R7.6 billion (30.7%) ngenxa yokunyuka kokuthengiswa kukagwayi namawayini; okungaphansi ngo-R14.6 billion (-31.1%) kunangonyaka owedlule.
- **Amalevi okusaphethilomu** abengaphezudlwana (0.03%) kwesilinganiso esibukeziwe sesabiwomali; okungaphansi ngo-R4.9 billion (-6.1%) kunangonyaka owedlule ngenxa yokuncipha kokuthengiswa kokusaphethilomu ngabakhiqizi bakuleli.

Manje sesikhuluma ngegalelo lengxenywe yamaBhizinisi amaKhulu nawamazwe omhlaba (LB&I). ingxenywe ye-LB&I ibe negalelo elingu-R378.4 billion (30.3%) ekuqoqweni okwenziwe nguSARS, okukhombisa ukuncipha kuka-R23.0 billion (5.7%) uma kuqhathaniswa nonyaka owedlule. Ukuncipha kokwehla kuyabonakala uma kuqhathaniswa nezigamu zokuqala konyaka njengoba sekuxegiswe imigomo yokuvalwa kwezwe ukuze kwandiswe ukusebenza kwamabhizinisi esigamwini sokugcina sonyaka.

- Ukwehla kubonakale kuzo zonke izinhlobo zezintelo, kanti i-VAT yakuleli ikhombise ukuqiniseka yabonisa ukuncipha kuka-0.5% uma kuqhathaniswa nonyaka owedlule, okubangelwe ukwenza kangcono ekuqoqweni okwenziwe embonini yezimayini nenkwali ekhombise u-R3.5 billion (34.0%) kanye nokunyuka embonini yokuthengisa nezitolo ngo-R1.2 billion (5.7%). Kubalulekile ukuqaphela ukuthi izinkokhelo ze-VAT yakuleli zilokhu ziguquguquka unyaka wonke, ukuqoqwa okwenziwe kuNdasa 2021 kuveze ukukhula kokuqala kuka-7.9%, kusukela kuLwezi 2020 (12.8%), okuhambisana nemboni yemikhiqizo ekhombisa ukunyuka kokusebenza ngo-R0.9 billion (35.6%), kanjalo intuthuko ibonakele ezimbonini ezisemqoka ezifana nohwebo ezitolo ngo-R0.2 billion (13.7%), kanti ukuhanjiswa kwegesi namanzi kona ngo-R0.1 billion (18.4%).
- Yize kubonakale ukuncipha kuntela yesikhashana ye-CIT ngo-R6.5 billion (4.6%), igalelo selilonke elivela embonini yezimayini nenkwali kuzo zonke izintelo kunyuse izinga lentela eqoqiwe efinyelela ku-R41.6 billion, okukhombisa ukunyuka kuka-R16.3 billion (64.3%) uma kuqhathaniswa

nonyaka owedlule, okwesekwe ukuthuthuka kwamanani empahla, ikakhulukazi kokusansimbi (PGMs), igolide kanye nensimbi. Phezu kwalokho, okuqoqwe ngokweSigaba 19(3) kufinyelela ku-R14.6 billion okuveza ukukhula ngo-R5.6 billion, (62.4%) uma kuqhathaniswa nonyaka owedlule, okuthuthukise ukuqoqwa kwe-CIT. Yize kolunye uhlangothi kunezinkampani ezingama-641 izakhokha imali engu-R7.6bn ngonyaka owedlule ezingakaphindi kulo nyaka ophezulu. Iningi lalezi zinkampani izinkampani zezimali (259) nezinkampani ezikhiqizayo (106), anokusebenza kwalolu hlobo lwentela.

- Ukusebenza kwe-PAYE engxenyeni ye-LB&I kuyakhathaza ngona kunciphe ngo-R12.9 billion (6.3%), ngenxa yokungenzi kahle kwemboni yezimali (-6.0%), ngenxa yokukhulakokulahleka kwemisebenzi, ukucwila ezikweletini kwezinkampani, ukuncishiswa kwemiholo kanjalo nokuyekwa kokukhokhwa kwamabhonasi ngenxa yesimo eisngagculisi sezomnotho. Ingaphezulu kancane kuka-40% i-PAYE engene ngemboni yezimali kanti futhi uma sibheka ukuguqukela kudigithali, imboni le kusalindeleke ukuthi iqede eminye imisebenzi esikhathini esifishane nesiphakathi nendawo esizayo.

Zimbili izinsikangqangi ezilekelele ekusebenzeni kwe-LB&I kube yilokhu a) imizamo egxile ekuthuthukiseni ukuthobela, nokuphendula ngokushesha uma kukhona ukungathobeli; kanye b) nezingxoxo eziqhubekayo nabakhokhintela (igxathu eliya ekwakhweni kohlaka lokuthobela) ngasemabhizinisi abo.

USARS ufisa ukubonga bonke abakhokhintela ngokugcina izibophezelo zabo zentela ngalesi sikhathi sokubuyekeza nangale kwaso.

AMATHEBULI EMALI ENGENILE:

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 ¹	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 ¹	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 ²	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 ³	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%
Total Tax Revenue (Cash)	1 250 216	1 212 206	38 010	3.1%	1 121 327	128 890	11.5%	1 112 579	137 637	12.4%	1 425 418	-175 201	-12.3%

¹ Includes interest on overdue tax

² Specific Excise Duties comprises excise on domestic goods only

³ Customs Duties comprises duties on imports, specific excise on imports and ad

⁴ 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 ⁴	YTD 31 Mar 2020 ⁵	YTD 31 Mar 2021 ⁶	Var YTD 31 Mar 2020 → YTD 31 Mar 2021	Var % YTD 31 Mar 2019 ⁴ → YTD 31 Mar 2021 ⁶	Var YTD 31 Mar 2020 ⁵ → YTD 31 Mar 2021 ⁶	Var % YTD 31 Mar 2020 ⁵ → YTD 31 Mar 2021 ⁶
	2018/19 ⁴	2019/20 ⁵	2020/21 ⁶	2018/19 → 2020/21	2018/19 → 2020/21	2019/20 → 2020/21	2019/20 → 2020/21
Personal Income Tax ¹	493 829	529 172	488 580	-5 249	-1.1%	-40 592	-7.7%
Corporate Income Tax ¹	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 ²	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 ³	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%
Total Tax Revenue	1 287 637	1 355 781	1 250 216	-37 420	-2.9%	-105 564	-7.8%

¹ Includes interest on overdue tax

² Specific Excise Duties comprises excise on domestic goods only

³ Customs Duties comprises duties on imports, specific excise on imports, and ad valorem duties on imports

⁴ Total Tax Revenue on a cash basis

⁵ Total Tax Revenue on a cash basis

⁶ Total Tax Revenue on a cash basis

IYAPHELA

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