

Table 1 Revenue*

R thousands	2022/23		2021/22	
	Budget estimate	April	Preliminary outcome	April
Taxes on income and profits	894 299 557	56 487 756	912 870 032	50 217 091
Personal income tax	587 907 299	50 614 585	553 951 488	44 724 379
Provisional tax, assessment payments and penalties	52 056 009	879 018	44 854 970	894 069
Employees tax	578 654 546	51 441 297	549 434 192	45 019 192
ETI credit - refunds granted against PAYE payment	(5 436 869)	(411 481)	(4 949 298)	(265 443)
ETI credit - refunds	(1 674 813)	(36 247)	(1 667 567)	(23 921)
PIT refunds	(35 691 753)	(1 258 002)	(33 720 808)	(899 518)
Tax on corporate income				
Corporate income tax	269 931 285	1 445 214	320 446 871	1 294 045
Secondary tax on companies	124 982	16 663	121 293	10 407
Withholding tax on dividends	30 324 795	4 089 920	33 308 179	3 847 925
Withholding tax on interest	454 026	78 868	468 752	53 780
Tax on Retirement Funds			(213)	
Other				
Interest on overdue income tax	5 557 169	244 487	4 573 663	286 554
Small business tax amnesty				
Taxes on payroll and workforce	20 619 315	1 660 101	19 335 917	1 480 689
Skills development levy	20 619 315	1 660 101	19 335 917	1 480 689
Taxes on property	20 291 186	1 951 297	22 032 795	1 550 997
Estate, inheritance and gift taxes				
Donations tax	645 290	25 600	635 423	42 752
Estate duty	3 018 363	272 558	3 140 787	186 538
Taxes on financial and capital transactions				
Securities transfer tax	1) 6 830 492	765 315	7 680 453	532 296
Transfer duties	9 797 041	887 824	10 576 131	789 411
Taxes on goods and services	600 732 266	40 643 406	549 615 894	40 074 540
Value-added tax	439 680 646	26 673 889	390 846 932	24 681 001
Domestic VAT	475 948 200	40 421 053	448 760 190	36 233 992
Import VAT	215 534 094	6 114 526	204 503 641	5 280 990
Refunds	(251 801 648)	(19 861 689)	(262 416 899)	(16 833 991)
Turnover tax for small businesses	6 445	185	8 733	89
Specific excise duties				
Beer	51 864 317	4 416 482	49 566 892	5 662 791
Sorghum beer and sorghum flour	17 677 849	905 445	19 821 043	2 054 344
Wine and other fermented beverages	5 281	581	4 754	210
Spirits	5 261 769	533 081	6 112 310	699 480
Cigarettes and cigarette tobacco	10 359 055	1 384 527	11 307 490	1 327 527
Vapour Products	14 280 954	1 448 697	8 958 530	1 363 269
Pipe tobacco and cigars	614 219	68 901	413 154	111 293
Petroleum products	2) 1 209 450	65 179	745 552	106 668
Revenue from neighbouring countries	3) 2 456 140	10 069	2 203 959	-
Ad valorem excise duties	4 406 088	1 490 961	4 725 140	1 124 208
Health promotion levy	2 335 163	228 406	2 182 323	217 617
General fuel levy	89 112 682	6 818 533	88 884 061	7 490 910
Of which:				
Carbon fuel levy	2 263 027	280 399	2 038 849	161 342
CFL Domestic	1 893 794	247 798	1 596 560	129 769
CFL Imported	369 234	32 600	442 290	31 572
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	210 224	55 990	285 088	12 970
Plastic bag levy	639 033	476	658 136	732
Electricity levy	8 158 930	648 440	7 890 565	665 293
Incandescent light bulb levy	25 096	312	23 701	353
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	2 173 411	142 961
Tyre levy	693 332	70 964	715 735	69 270
International Oil Pollution Compensation Fund	2 393	-	-	-
Carbon tax	1 463 027	4 629	1 397 618	6 344
Other				
Universal Service Fund	281 989	1 405	257 500	-
Taxes on international trade and transactions	62 505 172	2 677 328	59 912 542	2 123 466
Import duties				
Customs duties	54 005 224	2 392 753	50 056 218	1 646 044
Specific excise duties on imports	7 089 906	111 384	7 945 796	76 443
Health promotion levy on imports	85 620	3 285	77 510	4 035
Other				
Miscellaneous customs and excise receipts	762 594	99 306	1 254 755	383 669
Diamond export duties	89 221	7 433	169 992	13 275
Export tax - Scrap metal	472 607	63 167	407 271	-
Other taxes	1	-	-	-
Stamp duties and fees	-	-	-	-
State miscellaneous revenue	4) -	109	(10 059)	(8 256)
Total tax revenue (gross)	1 598 447 497	103 419 998	1 563 757 120	95 438 526
Less: SACU payments	5) (43 683 418)	(10 920 855)	(45 966 212)	(11 491 533)
Total tax revenue (net of SACU payments)	1 554 764 079	92 499 143	1 517 790 908	83 946 973
Departmental revenue	33 279 692	784 741	43 483 838	1 574 340
Sales of goods and services other than capital assets				
Sales by market establishments	6) 68 099	4 149	50 403	4 025
Non-tax receipts	5 000	-	6 560	335
Administrative fees	662 913	21 627	333 511	25 175
Other sales	908 673	188 924	1 073 110	82 576
Selling of scrap or waste and other used current goods	10 135	326	6 564	409
Transfers received	646 380	72 964	353 847	88 072
Fines penalties and forfeits	349 565	4 944	264 073	12 979
Interest, dividends and rent on land				
Interest	6 394 289	400 375	5 508 243	643 855
Dividends	363 645	-	63	-
Rent on land	18 585 824	24 270	28 353 171	(9 039)
Of which:				
Mineral and petroleum royalties	18 554 237	23 121	28 339 336	(9 987)
Sales of capital assets	131 084	648	113 001	16 749
Financial transactions in assets and liabilities	5 153 995	66 512	6 821 292	709 204
Of which:				
NRF receipts	7) 2 646 000	29 806	5 870 948	594 230
Total national government revenue	1 588 043 681	93 283 884	1 561 274 747	85 521 313
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1 588 043 681	93 283 884	1 561 274 747	85 521 313
Departmental revenue received but not yet paid to NRF				
Departmental revenue collected		(191 165)	1 605 673	144 279
Departmental revenue received by the NRF		(731 814)	(9 273 559)	(990 097)
Departmental revenue received by the NRF		540 649	10 979 228	1 134 376
Other revenue received by the NRF	8) 42 404	1 945 698	337 565	337 565
ICASA	21 702	1 833 615	336 293	336 293
Financial Intelligence Centre Act	663	19 284	1 272	1 272
SARB Sanctions	20 030	-	-	-
SARB Fedoro Sanctions	-	-	130	-
Secret Service Account	-	-	7 336	-
Proceeds of organised Crime Act	9	-	319	-
DTI Various Entities	-	-	121	-
Competition Commission	-	-	83 893	-
Revenue collected on behalf of the Provincial Authorities				
Revenue collected on behalf of the RAF	45 133 517	3 948 655	47 279 353	3 525 945
Revenue collected on behalf of the UIF	18 865 326	808 900	21 432 659	1 555 455
Total net revenue	98 893 679	5 767 210	1 633 538 129	91 084 558
Cash balance NRF	(2 652)	-	1 605	(764)
Direct transfer from NRF to the RAF	(4 060 005)	(47 058 717)	(3 653 210)	(1 680 699)
Direct transfer from NRF to the UIF	(1 981 687)	(21 131 671)	(1 680 699)	(1 680 699)
CARA added as part of cash revenue in Table 4	(1 064)	-	41 162	3 915
Revenue collected according to Table 4		92 847 271	1 565 390 507	85 753 800

1) The securities transfer tax replaced the uncertificated securities tax from 1 July 2008.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

3) Excise duties collected by Botswana, Lesotho, Namibia and eSwatini.

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 (SECTION 51(2) of the Customs and Excise Duties Act of 1964).

6) New item introduced on the standard chart of accounts form 2008/09.

7) NRF receipts previously classified as extra ordinary receipts, for more details see Table 5.

8) 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.