

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income and profits	894 299 557	53 444 583	109 932 339	912 870 032	45 605 323	95 822 414
Personal income tax	587 907 299	46 430 287	97 044 871	553 951 488	41 449 183	86 173 562
Provisional tax, assessment payments and penalties	52 056 009	1 058 308	1 937 327	44 854 970	937 569	1 831 638
Employees tax	578 654 546	46 664 290	98 105 587	549 434 192	41 542 478	86 561 670
ETI credit - refunds granted against PAYE payment	(5 436 689)	(350 948)	(762 430)	(4 949 298)	(260 353)	(525 796)
ETI credit - refunds	(1 674 813)	(29 181)	(65 427)	(1 667 567)	(65 446)	(89 367)
PIT refunds	(35 691 753)	(912 183)	(2 170 185)	(33 720 808)	(705 064)	(1 604 582)
Tax on corporate income						
Corporate income tax	269 931 285	2 231 462	3 676 676	320 446 871	1 358 734	2 652 779
Secondary tax on companies	124 962	588	17 051	121 293	523	10 730
Withholding tax on dividends	30 324 795	4 426 783	8 516 703	33 308 179	2 554 459	6 402 383
Withholding tax on interest	454 026	57 952	134 840	468 752	32 642	86 422
Tax on Retirement Funds	-	-	-	(213)	-	-
Other						
Interest on overdue income tax	5 557 169	297 719	542 206	4 573 663	209 983	496 537
Small business tax amnesty	-	(8)	(8)	-	-	-
Taxes on payroll and workforce	20 619 315	1 616 941	3 277 043	19 335 917	1 400 397	2 881 086
Skills development levy	20 619 315	1 616 941	3 277 043	19 335 917	1 400 397	2 881 086
Taxes on property	20 291 186	1 913 878	3 865 176	22 032 795	1 729 142	3 280 139
Estate, inheritance and gift taxes						
Donations tax	645 290	74 037	99 637	635 423	44 120	86 872
Estate duty	3 018 363	309 852	582 411	3 140 787	361 618	548 156
Taxes on financial and capital transactions						
Securities transfer tax	6 830 492	455 602	1 220 917	7 680 453	406 420	938 716
Transfer duties	9 797 041	1 074 387	1 962 211	10 576 131	916 984	1 706 395
Taxes on goods and services	600 732 266	43 436 048	84 079 454	549 615 894	42 227 205	82 301 746
Value-added tax	439 680 646	32 739 181	59 413 071	390 846 932	29 801 360	54 482 361
Domestic VAT	475 948 200	39 302 166	79 723 219	448 760 190	36 639 889	72 873 880
Import VAT	215 534 094	17 958 842	24 073 368	204 503 641	14 941 615	20 222 605
Refunds	(251 801 648)	(24 521 827)	(44 383 516)	(262 416 659)	(21 780 143)	(38 614 124)
Turnover tax for small businesses	6 445	78	283	8 793	20	109
Specific excise duties	51 864 317	3 658 556	8 075 037	49 566 892	3 347 712	9 010 503
Beer	17 677 849	1 687 976	2 593 421	19 821 043	1 648 650	3 702 994
Sorghum beer and sorghum flour	5 281	188	769	4 754	304	513
Wine and other fermented beverages	5 261 769	467 654	1 000 735	6 112 310	406 584	1 106 064
Spirits	10 359 055	1 148 846	2 533 374	11 307 490	1 124 798	2 452 325
Cigarettes and cigarette tobacco	14 280 554	257 757	1 706 454	8 958 630	119 008	1 482 277
Vapour Products		-	-	-	-	-
Pipe tobacco and cigars	614 219	34 758	103 659	413 154	27 150	138 443
Petroleum products	1 209 450	61 377	126 556	745 552	21 219	127 887
Revenue from neighbouring countries	2 456 140	-	10 089	2 203 659	-	-
Ad valorem excise duties	4 406 088	(19 669)	1 471 292	4 725 140	3 715	1 127 922
Health promotion levy	2 355 163	152 258	380 664	2 182 323	184 318	401 936
General fuel levy	89 112 682	6 023 536	12 842 069	88 884 061	8 042 913	15 533 823
Of which:						
Carbon fuel levy	2 263 027	251 308	531 707	2 038 849	173 458	334 799
CFL Domestic	1 893 794	200 302	448 101	1 596 560	136 364	266 133
CFL Imported	369 234	51 006	83 606	442 290	37 094	68 666
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	210 224	61 754	117 743	285 088	15 290	28 259
Plastic bag levy	639 033	5 481	5 587	658 136	386	1 118
Electricity levy	8 158 930	610 507	1 258 947	7 890 565	659 509	1 324 802
Incandescent light bulb levy	25 096	4 661	4 974	23 701	2 790	3 143
CO ₂ tax - motor vehicle emissions	1 832 902	152 731	385 465	2 173 411	116 488	259 449
Tyre levy	693 332	46 908	117 872	715 735	42 303	111 573
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	22	4 651	1 397 618	9 490	15 834
Other						
Universal Service Fund	281 989	45	1 430	257 500	912	912
Taxes on international trade and transactions	62 505 172	4 767 157	7 444 485	59 912 542	3 809 712	5 933 177
Import duties						
Customs duties	54 005 224	4 071 819	6 464 572	50 056 218	3 435 728	5 081 772
Specific excise duties on imports	7 089 906	497 383	608 767	7 946 796	505 720	582 163
Health promotion levy on imports	85 620	8 588	11 873	77 510	7 109	11 144
Other						
Miscellaneous customs and excise receipts	762 594	105 192	204 498	1 254 755	(148 880)	234 789
Diamond export duties	89 221	7 813	15 246	169 992	10 035	23 310
Export tax - Scrap metal	472 607	76 362	139 529	407 271	-	-
Other taxes	1	-	-	-	-	-
Stamp duties and fees	1	-	-	-	-	-
State miscellaneous revenue	1	(409)	(300)	(10 059)	(14)	(8 270)
Total tax revenue (gross)	1 598 447 497	105 178 198	208 598 196	1 563 757 120	94 771 765	190 210 291
Less: SACU payments	(43 683 418)	-	(10 920 855)	(45 966 212)	-	(11 491 553)
Total tax revenue (net of SACU payments)	1 554 764 079	105 178 198	197 677 341	1 517 790 908	94 771 765	178 718 738
Departmental revenue	33 279 602	1 333 937	2 118 677	43 483 839	974 770	2 549 110
Sales of goods and services other than capital assets						
Sales by market establishments	68 099	4 114	8 263	50 403	4 341	8 366
Non-tax receipts	5 000	156	156	6 560	260	595
Administrative fees	662 913	31 196	52 823	333 511	33 491	58 666
Other sales	908 673	273 878	462 802	1 673 110	45 076	127 651
Selling of scrap or waste and other used current goods	10 135	736	1 062	6 564	525	934
Transfers received	646 380	27 635	100 599	353 847	-	88 072
Fines penalties and forfeits	349 585	11 616	16 560	264 073	10 279	23 258
Interest, dividends and rent on land						
Interest	6 394 289	300 413	700 788	5 508 243	447 789	1 091 644
Dividends	363 645	-	-	63	-	-
Rent on land	18 585 624	6 906	31 176	28 353 171	(633)	(9 672)
Of which:						
Mineral and petroleum royalties	18 554 237	6 116	29 236	28 339 336	(774)	(10 762)
Sales of capital assets	131 884	9 410	10 059	113 001	2 053	18 803
Financial transactions in assets and liabilities	5 153 995	667 877	734 389	6 821 292	431 590	1 140 794
Of which:						
NRF receipts	2 646 000	601 632	631 438	5 870 948	356 397	950 627
Total national government revenue	1 588 043 681	106 512 134	199 796 018	1 561 274 747	95 746 535	181 267 848
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 588 043 681	106 512 134	199 796 018	1 561 274 747	95 746 535	181 267 848
Departmental revenue received but not yet paid to NRF		(346 370)	(537 535)	1 605 873	(26 485)	117 794
Departmental revenue collected		(726 189)	(1 458 003)	(9 273 555)	(619 147)	(1 608 244)
Departmental revenue received by the NRF		379 819	920 468	10 879 228	592 662	1 727 038
Other revenue received by the NRF		613 630	656 034	1 945 698	280 718	618 283
ICASA		610 034	631 736	1 833 615	279 523	615 816
Financial Intelligence Centre Act		335	998	19 284	1 195	2 467
SARB Sanctions		-	20 030	-	-	-
FSCA		10	10	-	-	-
SARB Fedgro Sanctions		-	-	130	-	-
Secret Service Account		3 222	3 222	7 336	-	-
Proceeds of organised Crime Act		29	38	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	3 968 225	7 916 890	47 279 353	3 637 559	7 163 504
Revenue collected on behalf of the UIF	18 865 326	1 836 340	3 645 240	21 432 659	1 611 460	3 166 915
Total net revenue	112 583 959	211 476 637	1 633 538 129	101 249 785	192 334 343	
Cash balance NRF	372	(2 280)	1 605	1 997	1 233	
Direct transfer from NRF to the RAF	(3 948 655)	(8 008 660)	(47 058 717)	(3 525 945)	(7 179 155)	
Direct transfer from NRF to the UIF	(1 808 900)	(3 790 587)	(21 131 671)	(1 555 455)	(3 236 154)	
CARA added as part of cash revenue in Table 4	24 338	23 274	41 162	3 642	7 557	
Revenue collected according to Table 4	106 851 114	199 698 385	1 565 390 507	96 174 024	181 927 824	

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.