

Table 1 Revenue*

R thousand	2022/23			
	Budget estimate	April	May	Year to date
Taxes on income and profits	894 299 557	56 487 756	53 444 583	109 932 339
Personal income tax	587 907 299	50 614 585	46 430 287	97 044 871
Provisional tax, assessment payments and penalties	52 056 009	879 018	1 058 308	1 937 327
Employees tax	578 654 546	51 441 297	46 664 290	98 105 587
ETI credit - refunds granted against PAYE payment	(5 436 689)	(411 481)	(350 948)	(762 430)
ETI credit - refunds	(1 674 813)	(36 247)	(29 181)	(65 427)
PIT refunds	(35 691 753)	(1 258 002)	(912 183)	(2 170 185)
Tax on corporate income				
Corporate income tax	269 931 285	1 445 214	2 231 462	3 676 676
Secondary tax on companies	124 982	16 963	388	17 051
Withholding tax on dividends	30 324 795	4 089 920	4 426 783	8 516 703
Withholding tax on interest	454 026	76 888	57 952	134 840
Tax on Retirement Funds	-	-	-	-
Other				
Interest on overdue income tax	5 557 169	244 487	297 719	542 206
Small business tax amnesty	-	-	(8)	(8)
Taxes on payroll and workforce	20 619 315	1 660 101	1 616 941	3 277 043
Skills development levy	20 619 315	1 660 101	1 616 941	3 277 043
Taxes on property	20 291 186	1 951 297	1 913 878	3 865 176
Estate, inheritance and gift taxes				
Donations tax	645 290	25 600	74 037	99 637
Estate duty	3 018 363	272 558	309 852	582 411
Taxes on financial and capital transactions				
Securities transfer tax	6 830 492	765 315	455 602	1 220 917
Transfer duties	9 797 041	887 824	1 074 387	1 962 211
Taxes on goods and services	600 732 266	40 643 406	43 436 048	84 079 454
Value-added tax	439 680 646	26 673 889	32 739 181	59 413 071
Domestic VAT	475 948 200	40 421 053	39 302 166	79 723 219
Import VAT	215 534 094	6 114 526	17 958 842	24 073 368
Refunds	(251 801 648)	(19 961 689)	(24 521 827)	(44 383 516)
Turnover tax for small businesses	6 445	185	78	253
Specific excise duties	51 864 317	4 416 482	3 658 556	8 075 037
Beer	17 677 849	905 445	1 687 976	2 593 421
Sorghum beer and sorghum flour	5 281	581	188	769
Wine and other fermented beverages	5 261 769	533 081	467 654	1 000 735
Spirits	10 359 055	1 384 527	1 148 846	2 533 374
Cigarettes and cigarette tobacco	14 280 554	1 448 697	257 757	1 706 454
Vapour Products	-	-	-	-
Pipe tobacco and cigars	614 219	68 901	34 758	103 659
Petroleum products	1 209 450	65 179	61 377	128 536
Revenue from neighbouring countries	2 456 140	10 069	-	10 069
Ad valorem excise duties	4 406 088	1 490 961	(19 669)	1 471 292
Health promotion levy	2 355 163	228 406	152 258	380 664
General fuel levy	89 112 682	6 818 533	6 023 536	12 842 069
Of which:				
Carbon fuel levy	2 263 027	280 399	257 308	531 707
CFL Domestic	1 893 794	247 798	200 302	448 101
CFL Imported	369 234	32 600	51 006	83 606
Taxes on use of goods and on permission to use goods or perform activities				
Air departure tax	210 224	55 980	61 754	117 743
Plastic bag levy	639 033	476	5 481	5 957
Electricity levy	8 158 930	648 440	610 507	1 259 947
Incandescent light bulb levy	25 096	312	4 661	4 974
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	152 731	385 465
Tyre levy	693 332	70 964	46 908	117 872
International Oil Pollution Compensation Fund	2 393	-	-	-
Carbon tax	1 463 027	4 629	22	4 651
Other				
Universal Service Fund	281 989	1 405	45	1 450
Taxes on international trade and transactions	62 905 172	2 677 328	4 767 157	7 444 485
Import duties				
Customs duties	54 005 224	2 392 753	4 071 819	6 454 572
Specific excise duties on imports	7 089 906	111 384	497 383	608 767
Health promotion levy on imports	85 620	3 285	8 588	11 873
Other				
Miscellaneous customs and excise receipts	762 594	99 306	105 192	204 498
Diamond export duties	89 221	7 433	7 813	15 246
Export tax - Scrap metal	472 607	63 167	76 362	139 529
Other taxes	1	-	-	-
Stamp duties and fees	1	-	-	-
State miscellaneous revenue	-	109	(409)	(300)
Total tax revenue (gross)	1 598 447 487	103 419 998	105 178 198	208 598 196
Less: SACU payments	(43 683 418)	(10 920 855)	-	(10 920 855)
Total tax revenue (net of SACU payments)	1 554 764 079	92 499 143	105 178 198	197 677 341
Departmental revenue	33 279 602	784 741	1 333 937	2 118 677
Sales of goods and services other than capital assets				
Sales by market establishments	68 099	4 149	4 114	8 263
Non-tax receipts	5 000	-	156	156
Administrative fees	662 913	21 627	31 196	52 823
Other sales	908 673	188 924	273 878	462 802
Selling of scrap or waste and other used current goods	10 135	326	-	1 062
Transfers received	646 380	72 964	27 635	100 599
Fines penalties and forfeits	349 565	4 944	11 616	16 560
Interest, dividends and rent on land				
Interest	6 394 289	400 375	300 413	700 788
Dividends	363 645	-	-	-
Rent on land	18 585 824	24 270	6 906	31 176
Of which:				
Mineral and petroleum royalties	18 554 237	23 121	6 116	29 236
Sales of capital assets	131 084	648	9 410	10 959
Financial transactions in assets and liabilities	5 153 995	66 512	667 877	734 389
Of which:				
NRF receipts	2 646 000	29 806	601 632	631 438
Total national government revenue	1 588 043 681	93 283 884	106 512 134	199 796 018
Reconciliation to total net revenue and revenue collected on Table 4				
Total national government revenue	1 588 043 681	93 283 884	106 512 134	199 796 018
Departmental revenue received but not yet paid to NRF		(191 165)	(346 370)	(537 535)
Departmental revenue collected		(731 814)	(728 189)	(1 459 003)
Departmental revenue received by the NRF		540 649	379 819	920 468
Other revenue received by the NRF		42 404	613 630	656 034
ICASA		21 702	610 034	631 736
Financial Intelligence Centre Act		663	335	998
SARB Sanctions		20 030	-	20 030
FSCA		-	10	10
SARB Fedgro Sanctions		-	-	-
Secret Service Account		-	3 222	3 222
Proceeds of organised Crime Act		9	29	38
DTI Various Entities		-	-	-
Competition Commission		-	-	-
Revenue collected on behalf of the Provincial Authorities		-	-	-
Revenue collected on behalf of the RAF	45 133 517	3 948 655	3 968 225	7 916 880
Revenue collected on behalf of the UIF	18 865 326	1 808 900	1 836 340	3 645 240
Total net revenue		98 892 679	112 583 959	211 476 637
Cash balance NRF		(2 652)	372	(2 280)
Direct transfer from NRF to the RAF		(4 060 005)	(3 948 655)	(8 008 660)
Direct transfer from NRF to the UIF		(1 981 687)	(1 808 900)	(3 790 587)
CARA added as part of cash revenue in Table 4		(1 064)	24 338	23 274
Revenue collected according to Table 4		92 847 271	106 851 114	199 698 385

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.