

Table 1 Revenue*

R thousand	2022/23				
	Budget estimate	April	May	June	Year to date
Taxes on income and profits	894 299 557	56 487 756	53 444 583	156 382 867	266 315 206
Personal income tax	587 907 298	50 614 585	46 430 287	45 033 475	142 078 347
Provisional tax, assessment payments and penalties	52 066 008	875 018	1 088 308	1 045 517	2 982 844
Employees tax	578 654 546	51 441 297	46 664 290	45 747 090	143 852 677
ETI credit - refunds granted against PAYE payment	(5 436 689)	(411 481)	(350 948)	(328 107)	(1 090 537)
ETI credit - refunds	(1 674 813)	(36 247)	(29 181)	(18 847)	(84 274)
PIT refunds	(35 691 753)	(1 258 002)	(912 183)	(1 412 178)	(3 582 363)
Tax on corporate income					
Corporate income tax	269 931 285	1 445 214	2 231 462	108 282 632	111 959 308
Secondary tax on companies	124 982	16 663	388	24 609	41 659
Withholding tax on dividends	30 324 795	4 089 920	4 426 783	2 773 712	11 290 415
Withholding tax on interest	454 026	76 888	57 952	42 655	177 495
Tax on Retirement Funds	-	-	-	-	-
Other					
Interest on overdue income tax	5 557 169	244 487	297 719	225 784	767 991
Small business tax amnesty	-	-	(8)	-	(8)
Taxes on payroll and workforce	20 619 315	1 660 101	1 616 941	1 643 657	4 920 699
Skills development levy	20 619 315	1 660 101	1 616 941	1 643 657	4 920 699
Taxes on property	20 291 186	1 951 297	1 913 878	1 770 713	5 635 888
Estate, inheritance and gift taxes					
Donations tax	645 290	25 600	74 037	37 755	137 392
Estate duty	3 018 363	272 558	309 852	274 217	866 628
Taxes on financial and capital transactions					
Securities transfer tax	6 830 492	765 315	455 602	483 302	1 704 219
Transfer duties	9 797 041	887 824	1 074 387	975 440	2 937 650
Taxes on goods and services	690 732 266	40 643 406	43 436 948	44 312 206	128 391 660
Value-added tax	439 680 646	26 673 889	32 739 181	34 845 416	94 058 489
Domestic VAT	475 948 200	40 421 053	39 302 166	36 904 609	116 627 827
Import VAT	215 534 094	6 114 526	17 958 842	21 048 649	45 122 017
Refunds	(251 801 648)	(19 861 689)	(24 521 827)	(23 307 840)	(67 691 356)
Turnover tax for small businesses	6 445	185	78	46	309
Specific excise duties	51 864 317	4 416 482	3 658 556	3 878 972	11 954 009
Beer	17 677 849	905 445	1 687 976	1 575 208	4 168 629
Sorghum beer and sorghum flour	5 281	581	188	76	845
Wine and other fermented beverages	5 261 769	533 081	467 654	511 360	1 512 095
Spirits	10 359 055	1 384 527	1 148 846	1 312 197	3 845 571
Cigarettes and cigarette tobacco	14 280 554	1 448 697	257 757	404 144	2 110 598
Vapour Products	-	-	-	-	-
Pipe tobacco and cigars	614 219	68 901	34 758	20 970	124 629
Petroleum products	1 209 450	65 179	61 377	55 017	181 573
Revenue from neighbouring countries	2 456 140	10 069	-	-	10 069
Ad valorem excise duties	4 406 088	1 490 961	(19 669)	385	1 471 676
Health promotion levy	2 355 163	228 406	152 258	155 510	536 173
Fuel levy	89 112 682	6 818 533	6 023 536	4 497 401	17 339 471
Of which:					
Carbon fuel levy	2 263 027	280 399	251 308	198 875	730 582
CFL Domestic	1 893 794	247 798	200 302	146 659	594 759
CFL Imported	369 234	32 600	51 006	52 217	135 823
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	210 224	55 990	61 754	55 310	173 053
Plastic bag levy	639 033	476	5 481	167 912	173 869
Electricity levy	6 158 930	648 440	610 507	667 774	1 926 721
Incandescent light bulb levy	25 096	312	4 661	1 869	6 842
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	152 731	191 261	576 726
Tyre levy	693 332	70 964	46 908	48 167	166 039
International Oil Pollution Compensation Fund	2 393	-	-	-	-
Carbon tax	1 463 027	4 629	22	1 089	5 740
Other					
Universal Service Fund	281 989	1 405	45	1 092	2 542
Taxes on international trade and transactions	62 505 172	2 677 328	4 767 157	5 801 275	13 245 760
Import duties					
Customs duties	54 005 224	2 392 753	4 071 819	4 934 559	11 399 131
Specific excise duties on imports	7 089 906	111 384	497 383	686 289	1 295 056
Health promotion levy on imports	85 620	3 285	8 588	7 313	19 186
Other					
Miscellaneous customs and excise receipts	762 594	99 306	105 192	102 067	306 565
Diamond export duties	89 221	7 433	7 813	1 138	16 384
Export tax - Scrap metal	472 607	63 167	76 362	69 909	209 438
Other taxes	1	-	-	-	-
Stamp duties and fees	1	-	-	-	-
State miscellaneous revenue	4)	-	109	(503)	(803)
Total tax revenue (gross)	1 596 447 497	103 419 998	105 178 198	209 910 214	418 508 410
Less: SACU payments	5)	(43 683 418)	(10 920 855)	-	(10 920 855)
Total tax revenue (net of SACU payments)	1 554 764 079	92 496 583	105 178 198	209 910 214	407 587 555
Departmental revenue	33 279 602	784 741	1 333 937	14 279 470	16 398 147
Sales of goods and services other than capital assets					
Sales by market establishments	6)	68 009	4 149	4 201	12 464
Non-tax receipts	5 000	-	156	726	881
Administrative fees	662 913	21 627	31 196	27 746	80 570
Other sales	908 673	188 924	273 878	183 023	645 825
Selling of scrap or waste and other used current goods	10 135	326	736	492	1 554
Transfers received	646 380	72 964	27 635	49 320	149 919
Fines penalties and forfeits	349 565	4 944	11 616	8 390	24 949
Interest, dividends and rent on land					
Interest	6 394 289	400 375	300 413	359 595	1 060 384
Dividends	363 845	-	-	33	33
Rent on land	18 585 824	24 270	6 906	13 489 248	13 520 424
Of which:					
Mineral and petroleum royalties	18 554 237	23 121	6 116	13 488 410	13 517 647
Sales of capital assets	131 084	648	9 410	4 466	14 525
Financial transactions in assets and liabilities	5 153 995	66 512	667 877	152 230	886 620
NRF receipts	7)	2 646 000	29 806	601 632	729 099
Total national government revenue	1 588 043 681	93 283 884	106 512 134	224 189 684	423 985 702
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	224 189 684	423 985 702
Departmental revenue received but not yet paid to NRF		(191 165)	(346 370)	554 766	17 231
Departmental revenue collected		(731 814)	(726 189)	(693 399)	(2 151 402)
Departmental revenue received by the NRF		540 549	379 819	1 248 165	2 168 533
Other revenue received by the NRF	8)	42 404	613 830	8 391 180	9 047 214
ICASA		21 702	610 034	8 390 577	9 022 313
Financial Intelligence Centre Act		663	335	565	1 563
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	76
DTI Various Entities		-	-	-	-
Competition Commission		-	-	-	-
Revenue collected on behalf of the RAF		3 948 655	3 968 225	4 096 900	12 013 780
Revenue collected on behalf of the UIF		1 808 900	1 836 340	1 883 349	5 528 589
Total net revenue		98 892 679	112 583 959	239 115 678	450 582 517
Cash balances NRF		(2 652)	372	1 137	(1 149)
Direct transfer from NRF to the RAF		(4 060 005)	(3 948 655)	(3 968 225)	(11 976 885)
Direct transfer from NRF to the UIF		(1 981 697)	(1 808 900)	(1 836 340)	(5 626 927)
CARA added as part of cash revenue in Table 4		(1 064)	24 338	3 213	26 487
Revenue collected according to Table 4		92 847 271	106 851 114	233 315 663	433 014 048

1) The securities transfer tax replaced the unclassified 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 from 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.