

Table 1 Revenue*

R thousand	2022/23					
	Budget estimate	April	May	June	July	Year to date
Taxes on income and profits	894 299 557	56 487 756	53 444 583	156 382 867	39 648 489	305 963 695
Personal income tax	587 907 299	50 614 585	46 430 287	45 033 475	35 492 459	177 570 806
Provisional tax, assessment payments and penalties	52 056 009	879 018	1 058 308	1 045 517	1 128 193	4 111 037
Employees tax	578 654 546	51 441 297	46 664 290	45 747 090	48 025 660	191 878 337
ETI credit - refunds granted against PAYE payment	(5 436 689)	(411 481)	(350 948)	(328 107)	(322 604)	(1 413 141)
ETI credit - refunds	(1 674 813)	(36 247)	(29 181)	(18 847)	(17 508)	(101 782)
PIT refunds	(35 691 753)	(1 258 002)	(912 183)	(1 412 178)	(13 321 282)	(16 903 645)
Tax on corporate income						
Corporate income tax	269 931 285	1 445 214	2 231 462	108 282 632	1 540 207	113 499 515
Secondary tax on companies	124 982	16 663	388	24 609	569	42 228
Withholding tax on dividends	30 324 795	4 089 920	4 426 783	2 773 712	2 256 406	13 546 821
Withholding tax on interest	454 026	76 888	57 952	42 655	58 340	235 835
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	5 557 169	244 487	297 719	225 784	300 508	1 068 499
Small business tax amnesty	-	-	(8)	-	-	(8)
Taxes on payroll and workforce	20 619 315	1 660 101	1 616 941	1 643 657	1 687 752	6 608 452
Skills development levy	20 619 315	1 660 101	1 616 941	1 643 657	1 687 752	6 608 452
Taxes on property	20 291 186	1 951 297	1 913 878	1 770 713	2 044 027	7 679 915
Estate, inheritance and gift taxes						
Donations tax	645 290	25 600	74 037	37 755	41 266	178 658
Estate duty	3 018 363	272 558	309 852	274 217	379 885	1 236 512
Taxes on financial and capital transactions						
Securities transfer tax	6 830 492	765 315	455 602	483 302	428 749	2 132 968
Transfer duties	9 797 041	887 824	1 074 387	975 440	1 194 127	4 131 777
Taxes on goods and services	609 732 266	40 643 406	43 436 048	44 312 206	46 427 522	174 919 182
Value-added tax	439 680 646	26 673 889	32 739 181	34 645 418	33 851 539	127 910 128
Domestic VAT	475 948 200	40 421 053	39 302 166	36 904 609	39 272 350	155 900 178
Import VAT	215 534 094	6 114 526	17 958 842	21 048 649	20 430 476	65 552 493
Refunds	(251 801 648)	(19 861 689)	(24 521 827)	(23 307 840)	(25 851 187)	(93 542 543)
Turnover tax for small businesses	6 445	185	78	46	410	719
Specific excise duties	51 864 317	4 416 482	3 658 556	3 878 972	4 584 522	16 538 531
Beer	17 677 849	905 445	1 687 976	1 575 208	1 556 758	5 725 386
Sorghum beer and sorghum flour	5 281	581	188	76	352	1 197
Wine and other fermented beverages	5 261 769	533 081	467 654	511 360	634 366	2 146 461
Spirits	10 399 055	1 384 527	1 148 846	1 312 197	1 263 655	5 109 226
Cigarettes and cigarette tobacco	14 280 554	1 448 697	257 757	404 144	469 732	2 580 330
Vapour Products						
Pipe tobacco and cigars	614 219	68 901	34 758	20 970	21 568	146 197
Petroleum products	1 209 450	65 179	61 377	55 017	60 042	241 615
Revenue from neighbouring countries	2 456 140	10 069	-	-	578 050	588 119
Ad valorem excise duties	4 406 088	1 490 961	(19 669)	385	722 990	2 194 666
Health promotion levy	2 355 163	228 406	152 258	155 510	125 970	662 143
Fuel levy	89 112 682	6 818 533	6 023 536	4 497 401	4 517 133	21 856 603
Of which:						
Carbon fuel levy	2 263 027	280 399	251 308	198 875	188 884	919 466
CFL Domestic	1 893 794	247 798	200 302	146 659	140 213	734 972
CFL Imported	369 234	32 600	51 006	52 217	48 671	184 494
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	59 022	232 075
Plastic bag levy	630 033	476	5 481	167 912	1 225	1 75 095
Electricity levy	8 158 930	648 440	610 507	667 774	666 717	2 593 438
Incandescent light bulb levy	25 096	312	4 661	1 869	2 138	8 980
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	152 731	191 261	263 666	840 392
Tyre levy	693 332	70 964	46 908	48 167	98 959	264 997
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	4 629	22	1 089	1 532 747	1 538 487
Other						
Universal Service Fund	281 989	1 405	45	1 092	385	2 927
Taxes on international trade and transactions	62 505 172	2 677 328	4 767 157	5 801 275	6 364 509	19 610 269
Import duties						
Customs duties	54 005 224	2 392 753	4 071 819	4 934 559	5 533 914	16 933 045
Specific excise duties on imports	7 089 906	111 384	497 363	686 289	621 081	1 916 137
Health promotion levy on imports	65 620	3 285	6 588	7 313	10 042	29 229
Other						
Miscellaneous customs and excise receipts	762 594	98 306	105 192	102 067	130 499	437 064
Diamond export duties	89 221	7 433	7 813	1 138	785	17 169
Export tax - Scrap metal	472 607	63 167	76 362	69 909	68 188	277 626
Other taxes						
Stamp duties and fees	1	-	-	-	-	-
State miscellaneous revenue	4)	109	(409)	(503)	(1 730)	(2 533)
Total tax revenue (gross)	1 598 447 497	103 419 998	105 178 198	209 910 214	96 170 570	514 678 980
Less: SACU payments	5)	(43 683 418)	(10 920 855)	-	(10 920 854)	(21 841 709)
Total tax revenue (net of SACU payments)	1 554 764 079	92 499 143	105 178 198	209 910 214	85 249 716	492 837 271
Departmental revenue	33 279 602	784 741	1 333 937	14 279 470	885 639	17 283 807
Sales of goods and services other than capital assets						
Sales by market establishments	6)	68 099	4 149	4 114	4 332	16 795
Non-tax receipts	5 000	-	156	726	913	1 794
Administrative fees	662 913	21 627	31 196	27 746	32 991	113 561
Other sales	908 673	188 924	273 878	183 023	176 756	822 581
Selling of scrap or waste and other used current goods	10 135	326	736	492	436	1 990
Transfers received	646 380	72 964	27 635	49 320	67 923	217 842
Fines penalties and forfeits	349 565	4 944	11 616	8 390	50 465	75 415
Interest, dividends and rent on land						
Interest	6 394 289	400 375	300 413	359 595	306 785	1 367 168
Dividends	363 645	-	-	33	-	33
Rent on land	18 585 824	24 270	6 906	13 489 248	(36 422)	13 484 002
Of which:						
Mineral and petroleum royalties	18 554 237	23 121	6 116	13 488 410	(37 994)	13 479 653
Sales of capital assets	131 084	648	9 410	4 466	19 775	34 300
Financial transactions in assets and liabilities	5 153 995	66 512	667 877	152 230	261 706	1 148 326
NRF receipts	7)	2 646 000	29 806	601 632	97 661	217 829
Total national government revenue	1 588 043 681	93 283 884	106 512 134	224 189 684	86 135 375	510 121 077
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	86 135 375	510 121 077
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(191 165)	(346 370)	(554 766)	(153 614)	(170 845)	(170 845)
Departmental revenue received by the NRF	(731 814)	(726 189)	(693 359)	(705 624)	(2 857 226)	(2 857 226)
Other revenue received by the NRF	8)	540 649	379 819	1 248 165	859 438	3 028 071
ICASA	21 702	610 034	8 390 577	102 906	9 125 219	9 125 219
Financial Intelligence Centre Act	663	335	565	449	2 012	2 012
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	20	96	96
DTI Various Entities	-	-	-	-	-	-
Competition Commission	-	-	-	-	-	-
Revenue collected on behalf of the RAF	45 133 517	3 948 655	3 968 225	4 096 900	4 157 570	16 171 351
Revenue collected on behalf of the UIF	18 865 326	1 808 900	1 836 340	1 883 349	1 903 517	7 532 106
Total net revenue	98 692 679	112 583 959	112 583 959	239 115 878	92 453 453	543 045 967
Cash balance NRF	(2 652)	372	1 137	(2 383)	(3 529)	(3 529)
Direct transfer from NRF to the RAF	(4 060 009)	(3 948 655)	(3 968 225)	(4 096 900)	(4 157 570)	(16 073 785)
Direct transfer from NRF to the UIF	(1 981 687)	(1 808 900)	(1 836 340)	(1 883 349)	(1 883 349)	(7 510 276)
CARA added as part of cash revenue in Table 4	(1 064)	24 338	3 213	252	26 739	26 739
Revenue collected according to Table 4	92 847 271	106 851 114	106 851 114	233 315 663	86 471 073	519 485 121

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 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.

9) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.