

Table 1 Revenue\*

R thousands	2022/23			2021/22		
	Budget estimate	July	Year to date	Preliminary outcome	July	Year to date
<b>Taxes on income and profits</b>	<b>894 299 557</b>	<b>39 648 489</b>	<b>305 963 695</b>	<b>912 870 032</b>	<b>40 650 706</b>	<b>276 291 703</b>
Personal income tax	587 907 299	35 492 459	177 570 806	553 951 488	37 022 952	165 040 243
Provisional tax, assessment payments and penalties	52 056 009	1 128 193	4 111 037	44 854 970	1 129 881	3 951 999
Employers tax	578 654 546	48 025 600	191 878 337	549 434 192	45 001 847	173 863 524
ETI credit - refunds granted against PAYE payment	(5 436 689)	(322 804)	(1 413 141)	(4 949 298)	(273 929)	(1 085 010)
ETI credit - refunds	(1 674 813)	(17 508)	(101 782)	(1 667 567)	(101 368)	(223 322)
PIT refunds	(35 691 753)	(13 321 282)	(16 903 645)	(33 720 808)	(8 733 079)	(11 166 949)
Tax on corporate income						
Corporate income tax	269 931 285	1 540 207	113 499 515	320 446 871	1 006 205	98 853 141
Secondary tax on companies	124 982	569	42 228	121 293	11 837	43 269
Withholding tax on dividends	30 324 795	2 256 406	13 546 821	33 308 179	2 300 764	10 689 153
Withholding tax on interest	454 026	58 340	235 835	468 752	35 564	167 660
Tax on retirement funds	-	-	-	(213)	-	-
Other						
Interest on overdue income tax	5 557 169	300 508	1 068 499	4 573 663	273 383	1 498 238
Small business tax amnesty	-	-	(8)	-	-	-
<b>Taxes on payroll and workforce</b>	<b>20 619 315</b>	<b>1 687 752</b>	<b>6 608 452</b>	<b>19 335 917</b>	<b>1 641 002</b>	<b>6 107 686</b>
Skills development levy	20 619 315	1 687 752	6 608 452	19 335 917	1 641 002	6 107 686
<b>Taxes on property</b>	<b>20 291 186</b>	<b>2 044 027</b>	<b>7 679 915</b>	<b>22 032 795</b>	<b>1 523 096</b>	<b>6 439 379</b>
Estate, inheritance and gift taxes						
Donations tax	645 290	41 266	178 658	635 423	33 376	143 121
Estate duty	3 018 363	379 865	1 236 512	3 140 787	187 402	929 626
Taxes on financial and capital transactions						
Securities transfer tax	6 830 492	428 749	2 132 968	7 680 453	397 718	1 811 410
Transfer duties	9 797 041	1 194 127	4 131 777	10 576 131	904 600	3 555 223
<b>Taxes on goods and services</b>	<b>600 732 266</b>	<b>46 427 522</b>	<b>174 819 182</b>	<b>549 615 894</b>	<b>41 829 725</b>	<b>165 347 806</b>
Value-added tax	439 680 646	33 851 639	127 910 128	390 846 932	29 393 861	113 282 112
Domestic VAT	475 948 200	39 272 350	155 900 178	448 760 190	36 862 274	144 502 742
Import VAT	215 534 094	20 430 476	65 552 493	204 503 641	15 162 453	50 939 009
Refunds	(251 801 648)	(25 851 187)	(93 542 543)	(262 416 899)	(22 630 865)	(82 159 639)
Turnover tax for small businesses	6 445	410	719	8 793	355	570
Specific excise duties	51 864 317	4 584 522	16 538 531	49 566 892	1 495 187	13 614 991
Beer	17 677 849	1 556 758	5 725 386	19 821 043	169 868	5 497 090
Sorghum beer and sorghum flour	5 281	352	1 197	4 754	493	1 687
Wine and other fermented beverages	5 261 769	634 366	2 146 461	6 112 310	83 078	1 584 970
Spirits	10 359 055	1 263 655	5 109 226	11 307 490	137 155	3 358 619
Vapour products	14 280 554	469 372	2 580 330	8 958 630	405 934	2 132 688
Pipe tobacco and cigars	614 219	21 568	146 197	413 154	15 330	165 677
Petroleum products	1 209 450	60 042	241 615	745 552	61 846	252 777
Revenue from neighbouring countries	2 456 140	578 050	588 119	2 203 959	621 483	621 483
Ad valorem excise duties	4 406 088	722 990	2 194 666	4 725 140	1 402 706	2 530 623
Health promotion levy	2 355 163	125 970	662 143	2 182 323	126 379	681 206
Fuel levy	89 112 682	4 517 133	21 856 603	88 884 061	7 057 685	30 067 359
Of which:						
Carbon fuel levy	2 263 027	188 884	919 466	2 038 849	162 156	667 490
CFL Domestic	1 893 794	140 213	734 972	1 596 560	130 932	525 077
CFL Imported	369 234	48 671	184 494	442 290	31 224	142 413
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	210 224	59 022	232 075	285 088	17 400	61 855
Plastic bag levy	639 033	1 226	175 095	658 136	10 654	158 403
Electricity levy	8 158 930	666 717	2 593 438	7 890 565	703 731	2 733 552
Incandescent light bulb levy	25 096	2 138	8 900	23 701	2 411	7 485
CO <sub>2</sub> tax - motor vehicle emissions	1 832 902	263 666	840 392	2 173 411	110 397	512 745
Tyre levy	693 332	98 959	264 997	715 735	91 079	245 087
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	1 532 747	1 538 487	1 397 618	1 415 772	1 448 795
Other						
Universal Service Fund	281 989	385	2 927	257 500	2 106	3 023
<b>Taxes on international trade and transactions</b>	<b>62 505 172</b>	<b>6 364 509</b>	<b>19 610 269</b>	<b>59 912 542</b>	<b>4 090 666</b>	<b>14 013 544</b>
Import duties						
Customs duties	54 005 224	5 533 914	16 933 045	50 056 218	3 510 453	11 968 850
Specific excise duties on imports	7 089 906	621 081	1 916 137	7 946 796	469 789	1 540 865
Health promotion levy on imports	85 620	10 042	29 229	77 510	5 437	23 944
Other						
Miscellaneous customs and excise receipts	762 594	130 499	437 064	1 254 755	102 422	454 011
Diamond export duties	89 221	785	17 169	169 992	2 564	25 875
Export tax - Scrap metal	472 607	68 188	277 626	407 271	-	-
<b>Other taxes</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Stamp duties and fees	1	1	-	-	-	-
<b>State miscellaneous revenue</b>	<b>4)</b>	<b>(1 730)</b>	<b>(2 533)</b>	<b>(10 059)</b>	<b>(1 858)</b>	<b>(9 851)</b>
<b>Total tax revenue (gross)</b>	<b>1 598 447 497</b>	<b>96 170 570</b>	<b>514 678 980</b>	<b>1 563 757 120</b>	<b>89 733 339</b>	<b>468 190 268</b>
Less: SACU payments	5)	(43 683 418)	(10 920 854)	(21 841 709)	(45 966 212)	(11 491 553)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 554 764 079</b>	<b>85 249 716</b>	<b>492 837 271</b>	<b>1 517 790 908</b>	<b>78 241 786</b>	<b>445 207 162</b>
<b>Departmental revenue</b>	<b>33 279 602</b>	<b>885 659</b>	<b>17 283 807</b>	<b>43 483 839</b>	<b>1 534 848</b>	<b>20 109 826</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	6)	68 099	4 332	16 795	4 152	16 515
Non-tax receipts	5 000	913	1 794	6 560	-	797
Administrative fees	662 913	32 991	113 561	333 511	14 815	92 083
Other sales	908 673	176 756	822 581	1 673 110	83 415	546 252
Selling of scrap or waste and other used current goods	10 135	436	1 990	6 564	302	2 302
<b>Transfers received</b>	<b>646 380</b>	<b>67 923</b>	<b>217 842</b>	<b>353 847</b>	<b>15 972</b>	<b>152 370</b>
<b>Fines penalties and forfeits</b>	<b>349 565</b>	<b>50 465</b>	<b>75 415</b>	<b>264 073</b>	<b>54 291</b>	<b>85 382</b>
<b>Interest, dividends and rent on land</b>						
Interest	6 394 289	306 785	1 367 168	5 508 243	454 367	1 991 846
Dividends	363 646	-	33	63	-	31
Rent on land	18 585 824	(36 422)	13 484 002	28 353 171	188 475	14 830 533
Of which:						
Mineral and petroleum royalties	18 554 237	(37 994)	13 479 653	28 339 336	187 707	14 828 407
<b>Sales of capital assets</b>	<b>131 084</b>	<b>19 775</b>	<b>34 300</b>	<b>113 001</b>	<b>543</b>	<b>44 360</b>
<b>Financial transactions in assets and liabilities</b>	<b>5 153 995</b>	<b>261 176</b>	<b>1 148 326</b>	<b>6 821 292</b>	<b>718 515</b>	<b>2 347 355</b>
NRF receipts	7)	2 646 000	217 829	946 928	5 870 948	1 983 739
<b>Total national government revenue</b>	<b>1 588 043 681</b>	<b>86 135 375</b>	<b>510 121 077</b>	<b>1 561 274 747</b>	<b>79 776 634</b>	<b>465 316 988</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1 588 043 681</b>	<b>86 135 375</b>	<b>510 121 077</b>	<b>1 561 274 747</b>	<b>79 776 634</b>	<b>465 316 988</b>
<b>Departmental revenue received but not yet paid to NRF</b>						
Departmental revenue collected		153 614	170 845	1 605 673	(8 358)	393 580
Departmental revenue received by the NRF		(705 824)	(2 857 226)	(9 273 555)	(765 709)	(3 297 680)
Departmental revenue received by the NRF		859 438	3 028 071	10 879 228	757 351	3 691 260
<b>Other revenue received by the NRF</b>	<b>8)</b>	<b>103 375</b>	<b>9 150 589</b>	<b>1 845 698</b>	<b>52 223</b>	<b>745 576</b>
ICASA		102 906	9 125 219	1 833 615	51 359	729 908
Financial Intelligence Centre Act		449	2 012	19 284	864	15 668
SARB Sanctions		-	20 030	-	-	-
FSCA		-	10	-	-	-
SARB Fedgro Sanctions		-	-	130	-	-
Secret Service Account		-	3 222	7 336	-	-
Proceeds of organised Crime Act		20	96	319	-	-
DTI Various Entities		-	-	121	-	-
Competition Commission		-	-	83 893	-	-
Revenue collected on behalf of the NRF		45 133 517	16 171 351	47 279 353	3 901 230	15 312 711
Revenue collected on behalf of the UIF		18 865 326	1 903 517	7 432 106	21 432 659	1 805 016
<b>Total net revenue</b>		<b>92 453 453</b>	<b>543 045 967</b>	<b>1 633 538 129</b>	<b>85 526 744</b>	<b>488 419 914</b>
Cash balance NRF		(2 383)	(3 526)	1 605	(10 156)	(4 929)
Direct transfer from NRF to the RAF		(4 096 900)	(16 073 785)	(47 058 717)	(4 247 977)	(15 064 691)
Direct transfer from NRF to the UIF		(1 883 349)	(7 510 276)	(21 131 671)	(1 679 129)	(6 526 743)
CARA added as part of cash revenue in Table 4		252	26 739	41 162	962	9 332
<b>Revenue collected according to Table 4</b>		<b>86 471 073</b>	<b>519 485 121</b>	<b>1 565 390 507</b>	<b>79 590 444</b>	<b>466 832 883</b>

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 2009/09.

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.