

Table 1 Revenue*

R thousand	2022/23							
	Budget estimate	April	May	June	July	August	Year to date	
Taxes on income and profits	894 299 557	56 487 756	53 444 583	156 382 867	39 648 489	84 878 583	390 842 276	
Personal income tax	587 907 299	50 614 585	46 430 287	45 033 475	35 492 459	53 009 809	230 580 614	
Provisional tax, assessment payments and penalties	52 056 009	8 719 018	1 058 308	1 045 517	1 128 193	1 182 262	15 293 299	
Employees tax	578 654 546	51 441 297	46 664 290	45 747 090	48 025 660	45 917 119	237 795 456	
ETI credit - refunds granted against PAYE payment	(5 436 889)	(411 481)	(350 948)	(328 107)	(322 694)	(423 536)	(1 836 577)	
ETI credit - refunds	(1 574 913)	(26 247)	(28 181)	(18 847)	(17 509)	(39 068)	(140 842)	
PIT refunds	(35 691 753)	(1 258 002)	(912 183)	(1 412 178)	(13 321 282)	(3 626 976)	(20 530 621)	
Tax on corporate income								
Corporate income tax	269 931 265	1 445 214	2 231 462	108 282 632	1 540 207	29 438 567	142 938 081	
Secondary tax on companies	124 982	16 663	388	24 609	569	20 666	62 894	
Withholding tax on dividends	30 324 795	4 089 920	4 426 763	2 773 712	2 256 406	2 156 220	15 703 041	
Withholding tax on interest	454 026	76 888	57 952	42 655	58 340	37 206	273 041	
Tax on retirement funds								
Other								
Interest on overdue income tax	5 557 169	244 487	297 719	225 784	300 508	216 115	1 284 613	
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	1 674 875	8 283 326	
Skills development levy	20 619 315	1 660 101	1 616 941	1 643 657	1 687 752	1 674 875	8 283 326	
Taxes on property	20 281 186	1 951 297	1 913 878	1 770 713	2 044 027	1 886 664	9 566 579	
Estate, inheritance and gift taxes								
Donations tax	645 290	25 600	74 037	37 755	41 266	54 616	233 274	
Estate duty	3 018 363	2 670 588	3 098 852	2 742 217	3 799 885	3 988 722	1 635 234	
Taxes on financial and capital transactions								
Securities transfer tax	1) 6 830 492	765 315	455 602	483 302	428 749	377 672	2 510 639	
Transfer duties	9 787 041	887 824	1 074 387	975 440	1 194 127	1 056 656	5 187 432	
Taxes on goods and services	600 732 266	40 643 406	43 436 048	44 312 206	46 427 522	41 621 527	216 440 709	
Value-added tax	439 680 646	26 673 889	32 739 181	34 645 418	33 851 639	31 789 612	159 699 740	
Domestic VAT	475 948 200	40 421 053	39 302 166	36 904 609	39 272 350	40 613 894	196 514 072	
Import VAT	215 534 094	6 114 526	17 958 842	21 048 649	20 430 476	21 489 806	87 022 299	
Refunds	(251 801 648)	(19 861 689)	(24 521 827)	(23 307 840)	(25 851 187)	(30 294 089)	(123 836 531)	
Turnover tax for small businesses	6 445	6 445	410	410	410	4 403	4 403	
Specific excise duties	51 864 317	4 416 482	3 658 556	3 878 972	4 584 522	2 841 924	19 380 455	
Beer	17 677 849	905 445	1 687 976	1 575 208	1 556 758	1 655 374	7 380 761	
Sorghum beer and sorghum flour	5 281	581	188	76	352	363	1 560	
Wine and other fermented beverages	5 261 769	533 081	467 654	511 300	634 366	22 802	2 169 263	
Spirits	10 359 055	1 384 527	1 148 846	1 312 197	1 263 655	488 894	5 598 119	
Cigarettes and cigarette tobacco	14 280 554	1 448 697	257 757	404 144	469 732	594 408	3 174 378	
Vapour Products	-	-	-	-	-	-	-	
Pipe tobacco and cigars	614 219	68 901	34 758	20 970	21 568	22 788	168 985	
Petroleum products	2) 1 209 450	65 179	61 377	55 017	60 042	57 294	298 909	
Revenue from neighbouring countries	2) 2 456 140	10 069	-	-	578 050	-	588 119	
Ad valorem excise duties	4 406 088	1 490 961	(19 669)	385	722 990	1 520	2 196 186	
Health promotion levy	2 355 163	228 406	152 258	155 910	125 970	789 241	789 241	
Fuel levy	89 112 882	6 818 533	6 023 536	4 487 401	4 517 133	5 786 007	27 642 610	
Of which:								
Carbon fuel levy	2 263 027	208 399	251 308	198 875	188 884	177 577	1 091 043	
CFL Domestic	1 893 794	247 798	200 302	146 659	140 213	112 989	847 960	
CFL Imported	369 234	32 600	51 006	52 217	48 671	58 589	243 083	
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	59 221	291 296	
Plastic bag levy	639 033	476	5 481	167 912	1 226	1 173	176 268	
Electricity levy	8 158 930	648 440	610 507	667 774	666 717	669 795	3 263 233	
Incandescent light bulb levy	25 096	312	4 661	1 869	2 138	2 437	11 417	
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	152 731	191 261	263 666	200 051	1 040 443	
Tyre levy	693 332	70 964	46 908	48 167	98 959	55 412	320 410	
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-	-	
Carbon tax	1 463 027	4 629	22	1 089	1 532 747	19 987	1 558 474	
Other								
Universal Service Fund	281 989	1 405	45	1 092	385	63 606	66 533	
Taxes on international trade and transactions	62 505 172	2 677 328	4 767 157	5 801 275	6 364 509	6 665 937	26 276 208	
Import duties								
Customs duties	54 005 224	2 392 753	4 071 819	4 934 559	5 533 914	5 757 235	22 690 280	
Specific excise duties on imports	7 089 906	1 111 384	497 363	686 289	621 081	713 613	2 629 570	
Health promotion levy on imports	85 620	3 285	8 588	7 313	10 042	5 723	34 952	
Other								
Miscellaneous customs and excise receipts	762 594	99 306	105 192	102 067	130 499	117 985	555 049	
Diamond export duties	89 221	7 433	7 813	1 138	785	3 274	20 443	
Export tax - Scrap metal	472 607	63 167	76 362	69 909	68 188	68 106	345 733	
Other taxes	1	-	-	-	-	-	-	
Stamp duties and fees	-	-	-	-	-	-	-	
State miscellaneous revenue	4)	-	109	(409)	(503)	4 838	2 305	
Total tax revenue (gross)	1 598 447 497	103 419 998	105 178 198	209 910 214	96 170 570	136 732 423	651 411 402	
Less: SACU payments	5) (43 883 418)	(10 920 855)	-	-	(10 920 854)	-	(21 841 709)	
Total tax revenue (net of SACU payments)	1 554 564 079	92 499 143	105 178 198	209 910 214	85 249 716	136 732 423	629 569 693	
Departmental revenue	33 279 602	1 784 741	1 333 937	14 279 470	885 659	1 904 664	19 188 653	
Sales of goods and services other than capital assets								
Sales by market establishments	6) 68 099	4 149	4 114	4 201	4 332	4 112	20 908	
Non-tax receipts	5 000	-	156	726	913	385	2 178	
Administrative fees	662 913	21 627	31 196	27 746	32 991	35 893	149 454	
Other sales	908 673	188 924	273 878	183 023	176 756	374 591	1 197 172	
Selling of scrap or waste and other used current goods	10 135	326	436	462	436	1 437	3 427	
Transfers received	646 380	72 964	27 635	49 320	67 923	(18 804)	199 038	
Fines penalties and forfeits	349 565	4 944	11 616	8 390	50 465	107 934	183 348	
Interest, dividends and rent on land								
Interest	6 394 289	400 375	300 413	359 595	306 785	849 642	2 216 811	
Dividends	363 645	-	-	33	-	-	33	
Rent on land	18 555 824	24 270	6 906	13 489 248	(36 422)	365 969	13 849 971	
Of which:								
Mineral and petroleum royalties	18 554 237	23 121	6 116	13 488 410	(37 994)	363 395	13 843 048	
Sales of capital assets	131 084	648	9 410	4 466	19 775	28 685	63 985	
Financial transactions in assets and liabilities	5 153 995	66 512	667 877	152 230	281 706	154 003	1 302 329	
NRF receipts	7) 2 646 000	29 806	601 632	97 661	217 629	105 997	7 052 979	
Total national government revenue	1 588 043 681	93 283 884	106 512 134	224 189 684	86 135 375	138 637 270	648 758 345	
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	138 637 270	648 758 345	
Departmental revenue received but not yet paid to NRF	(191 165)	(346 370)	554 766	153 614	(93 728)	77 117	77 117	
Departmental revenue collected	(731 814)	(726 189)	(693 399)	(705 824)	(1 435 460)	(4 292 686)	(4 292 686)	
Departmental revenue received by the NRF	540 649	379 819	1 248 165	859 438	1 341 732	4 369 803	4 369 803	
Other revenue received by the NRF	8) 42 404	613 830	8 391 580	103 375	217 081	9 367 870	9 367 870	
ICASA	21 702	610 034	8 390 577	102 908	215 725	9 340 944	9 340 944	
Financial Intelligence Centre Act	663	335	565	-	448	2 460	2 460	
SARB Sanctions	20 030	-	-	-	-	20 030	20 030	
FSCA	-	10	-	-	-	10	10	
SARB Fedpro Sanctions	-	-	-	-	-	-	-	
Secret Service Account	-	3 222	-	-	-	862	4 084	
SARB Santam Life	-	-	-	-	-	-	-	
Proceeds of organised Crime Act	-	9	29	38	20	46	142	
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	4 030 672	20 202 023	
Revenue collected on behalf of the UIF	18 665 326	1 808 900	1 836 340	1 883 349	1 903 517	1 917 105	9 349 211	
Total net revenue	98 892 979	112 583 979	112 583 979	239 115 879	92 453 453	144 708 491	687 754 366	
Cash balance NRF	(2 652)	372	1 137	1 137	(2 383)	(2 823)	(6 349)	
Direct transfer from NRF to the RAF	(4 060 005)	(3 948 655)	(3 968 225)	(4 096 900)	(4 096 900)	(4 160 448)	(20 234 232)	
Direct transfer from NRF to the UIF	(1 981 687)	(1 808 900)	(1 836 340)	(1 883 349)	(1 883 349)	(1 903 517)	(9 413 793)	
CARA added as part of cash revenue in Table 4	(1 064)	24 338	3 213	27 661	27 661	922</		