

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income and profits	894 299 557	84 878 583	390 842 276	912 870 032	75 426 496	351 718 199
Personal income tax	587 907 299	53 009 809	230 580 614	553 951 488	47 624 478	212 664 721
Provisional tax, assessment payments and penalties	52 056 009	11 182 262	15 293 299	44 854 970	10 558 963	14 510 962
Employees tax	578 654 546	45 917 119	237 795 456	549 434 192	41 716 961	215 280 486
ETI credit - refunds granted against PAYE payment	(5 436 889)	(423 536)	(1 836 877)	(4 949 296)	(332 321)	(1 411 330)
ETI credit - refunds	(1 574 913)	(59 205)	(140 842)	(1 667 567)	(71 053)	(294 375)
PIT refunds	(35 691 753)	(3 626 976)	(20 530 621)	(33 720 808)	(4 248 072)	(15 415 021)
Tax on corporate income						
Corporate income tax	269 931 265	29 438 567	142 938 081	320 446 871	25 729 802	124 582 943
Secondary tax on companies	124 982	20 666	62 894	121 293	23 840	67 110
Withholding tax on dividends	30 324 795	2 156 220	15 703 041	33 308 179	1 794 106	12 483 258
Withholding tax on interest	454 026	37 206	273 041	468 752	165	167 824
Tax on retirement funds	-	-	-	(213)	-	-
Other						
Interest on overdue income tax	5 557 169	216 115	1 284 613	4 573 663	254 105	1 752 343
Small business tax amnesty	-	-	(8)	-	-	-
Taxes on payroll and workforce	20 619 315	1 674 875	8 283 328	19 335 917	1 525 818	7 633 504
Skills development levy	20 619 315	1 674 875	8 283 328	19 335 917	1 525 818	7 633 504
Taxes on property	20 281 186	1 886 664	9 566 579	22 032 795	1 591 124	8 030 504
Estate, inheritance and gift taxes						
Donations tax	645 290	54 616	233 274	635 423	24 745	167 866
Estate duty	3 018 363	398 722	1 635 234	3 140 787	218 870	1 148 496
Taxes on financial and capital transactions						
Securities transfer tax	1) 6 830 492	377 672	2 510 639	7 680 453	493 782	2 305 171
Transfer duties	9 787 041	1 055 655	5 187 432	10 576 131	853 748	4 408 971
Taxes on goods and services	600 732 266	41 621 527	216 440 709	549 615 894	38 313 479	203 661 285
Value-added tax	439 680 646	31 789 612	159 699 740	390 846 932	29 440 220	142 722 332
Domestic VAT	475 948 200	40 613 894	195 514 072	448 760 190	35 203 040	179 705 782
Import VAT	215 534 094	21 469 806	87 022 299	204 503 641	15 610 561	66 549 570
Refunds	(251 801 648)	(30 294 069)	(123 836 631)	(262 416 859)	(21 375 381)	(103 533 020)
Turnover tax for small businesses	6 445	3 845	4 403	8 793	2 289	2 839
Specific excise duties	51 864 317	2 841 924	19 380 455	49 566 892	1 018 574	14 633 565
Beer	17 677 849	1 655 374	7 380 761	19 821 043	149 897	5 646 987
Sorghum beer and sorghum flour	5 281	363	1 560	4 754	64	1 751
Wine and other fermented beverages	5 261 769	22 802	2 169 263	6 112 310	25 681	1 610 652
Spirits	10 359 055	488 894	5 598 119	11 307 490	50 673	3 409 292
Cigarettes and cigarette tobaccol	14 280 554	594 408	3 174 738	9 958 630	720 130	2 852 619
Vapour Products	-	-	-	-	-	-
Pipe tobacco and cigars	614 219	22 788	168 985	413 154	15 716	181 393
Petroleum products	1 209 450	57 294	298 509	745 552	56 413	309 190
Revenue from neighbouring countries	2 456 140	-	588 119	2 203 959	-	621 483
Ad valorem excise duties	4 406 088	1 520	2 196 186	4 725 140	2 255	2 532 878
Health promotion levy	2 355 163	127 098	789 241	2 182 323	139 251	820 457
Fuel levy	89 112 682	5 786 007	27 642 610	88 864 061	6 709 774	36 777 133
Of which:						
Carbon fuel levy	2 263 027	171 577	1 091 043	2 038 849	159 276	826 767
CFL Domestic	1 893 794	112 989	847 960	1 596 560	128 326	653 404
CFL Imported	369 234	58 589	243 083	442 290	30 950	173 363
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	210 224	59 221	291 296	285 088	16 551	78 407
Plastic bag levy	639 033	1 173	176 268	658 136	703	159 106
Electricity levy	8 158 930	669 795	3 263 233	7 890 565	725 570	3 459 122
Incandescent light bulb levy	25 096	2 437	11 417	23 701	1 459	8 944
CO ₂ tax - motor vehicle emissions	1 832 902	200 051	1 040 443	2 173 411	279 466	792 211
Tyre levy	693 332	55 412	320 410	715 735	46 074	291 161
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	19 987	1 558 474	1 397 618	(129 409)	1 319 386
Other						
Universal Service Fund	281 989	63 606	66 533	257 500	60 722	63 745
Taxes on international trade and transactions	62 505 172	6 665 937	26 276 206	59 912 542	4 416 705	18 430 250
Import duties						
Customs duties	54 005 224	5 757 235	22 690 280	50 066 218	3 777 312	15 746 162
Specific excise duties on imports	7 089 906	713 613	2 629 750	7 946 796	532 323	2 073 188
Health promotion levy on imports	85 620	5 723	34 952	77 510	7 680	31 624
Other						
Miscellaneous customs and excise receipts	762 594	117 985	555 049	1 254 755	91 560	545 571
Diamond export duties	89 221	3 274	20 443	169 992	-	25 875
Export tax - Scrap metal	472 607	88 106	345 733	407 271	7 831	7 831
Other taxes	1	-	-	-	-	-
Stamp duties and fees	1	-	-	-	-	-
State miscellaneous revenue	4)	4 838	2 305	(10 059)	4 415	(5 435)
Total tax revenue (gross)	1 598 447 497	136 732 423	651 411 402	1 563 757 120	121 278 038	589 468 306
Less: SACU payments	5) (43 883 418)	-	(21 841 709)	(45 966 212)	-	(22 983 106)
Total tax revenue (net of SACU payments)	1 554 564 079	136 732 423	629 569 693	1 517 790 908	121 278 038	566 485 200
Departmental revenue	33 279 602	1 904 846	19 188 653	43 483 838	1 845 190	21 955 016
Sales of goods and services other than capital assets						
Sales by market establishments	6) 68 099	4 112	20 908	50 403	3 828	20 343
Non-tax receipts	5 000	385	2 178	6 560	293	1 090
Administrative fees	662 913	35 893	149 454	333 511	33 626	125 709
Other sales	908 673	374 591	1 197 172	1 673 110	64 070	610 322
Selling of scrap or waste and other used current goods	10 135	1 437	3 427	6 564	256	2 556
Transfers received	646 380	(18 804)	199 038	353 847	14 015	166 385
Fines penalties and forfeits	349 565	107 934	183 348	264 073	14 920	100 302
Interest, dividends and rent on land						
Interest	6 394 289	849 642	2 216 811	5 508 243	576 575	2 568 420
Dividends	363 645	-	33	63	-	31
Rent on land	18 585 624	365 969	13 849 971	28 353 171	634 543	15 465 076
Of which:						
Mineral and petroleum royalties	18 554 237	363 395	13 843 048	28 339 336	631 953	15 460 360
Sales of capital assets	131 084	29 685	63 985	113 001	(847)	43 513
Financial transactions in assets and liabilities	5 153 995	154 003	1 302 329	6 821 292	503 875	2 851 230
NRF receipts	7) 2 646 000	105 991	1 052 919	6 870 948	418 995	2 402 734
Total national government revenue	1 588 043 681	138 637 270	648 758 345	1 561 274 747	123 123 228	588 440 215
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 588 043 681	138 637 270	648 758 345	1 561 274 747	123 123 228	588 440 215
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected	(93 728)	77 117	1 605 673	1 692 573	169 210	562 790
Departmental revenue received by the NRF	(1 435 460)	(4 292 686)	(9 273 555)	(794 242)	(4 091 922)	(4 091 922)
Other revenue received by the NRF	8)	1 341 732	4 369 803	10 879 228	963 452	4 654 712
ICASA	217 881	9 367 870	9 367 870	1 945 688	113 147	915 723
Financial Intelligence Centre Act	215 725	9 340 944	1 833 615	1 833 615	171 531	901 439
SARB Sanctions	448	2 460	19 284	19 284	494	16 162
SARB Fedpro Sanctions	-	20 030	-	-	-	-
SARB Service Account	-	10	-	-	-	-
SARB Sanlam Life	862	4 084	-	130	-	-
Proceeds of organised Crime Act	-	-	-	7 335	-	-
DTI Various Entities	46	142	319	122	1 000	1 000
Competition Commission	-	-	121	-	-	-
Revenue collected on behalf of the RAF	45 133 517	4 030 672	20 202 023	47 279 353	3 769 649	19 082 360
Revenue collected on behalf of the UIF	18 665 326	1 917 105	9 349 211	21 432 659	1 751 487	8 402 548
Total net revenue	144 708 401	687 754 366	3 949 211	1 633 338 128	128 988 721	617 496 635
Cash balance NRF	(2 823)	(6 349)	(1 605)	(1 605)	(734)	(6 653)
Direct transfer from NRF to the RAF	(4 160 448)	(20 234 233)	(47 058 717)	(3 901 230)	(18 965 921)	(18 965 921)
Direct transfer from NRF to the UIF	(1 903 577)	(9 413 793)	(21 131 671)	(1 805 016)	(8 331 759)	(8 331 759)
CARA added as part of cash revenue in Table 4	922	27 661	41 162	41 162	1 844	11 176
Revenue collected according to Table 4		138 642 535	658 127 656	1 565 390 507	123 281 595	590 114 478

1) The securities transfer tax replaced the uncapitalised 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.