

Table 1 Revenue*

R thousand	Budget estimate	2022/23					September	Year to date
		April	May	June	July	August		
Taxes on income and profits	894 239 557	56 487 756	53 444 583	156 382 867	39 648 489	84 878 583	74 952 422	465 794 700
Personal income tax	587 907 299	50 614 585	46 430 287	45 033 475	35 492 458	53 009 809	47 499 132	278 079 746
Provisional tax, assessment payments and penalties	52 056 009	879 018	1 059 308	1 045 517	1 128 193	1 182 262	1 543 334	17 836 633
Employees tax	578 654 546	51 441 297	46 664 290	45 747 090	48 025 660	45 917 119	48 931 958	286 727 414
ETI credit - refunds granted against PAYE payment	(5 436 689)	(411 481)	(350 948)	(328 107)	(322 604)	(423 536)	(236 601)	(2 366 084)
ETI credit - refunds	(1 674 813)	(36 247)	(29 181)	(18 847)	(17 508)	(39 060)	(14 799)	(155 640)
PIT refunds	(35 691 753)	(1 258 000)	(912 183)	(1 412 178)	(1 321 282)	(3 626 976)	(3 431 958)	(23 962 580)
Tax on corporate income								
Corporate income tax	269 931 285	1 445 214	2 231 462	108 282 632	1 540 207	29 438 567	24 712 328	167 650 409
Secondary tax on companies	124 962	16 663	388	24 609	569	20 666	10 341	73 235
Withholding tax on dividends	30 324 795	4 089 920	4 426 283	2 773 712	2 256 406	2 156 220	2 371 776	18 074 819
Withholding tax on interest	454 026	76 888	57 952	42 655	58 340	37 206	69 169	342 210
Tax on retirement funds	-	-	-	-	-	-	-	-
Other								
Interest on overdue income tax	5 557 169	244 487	297 719	225 784	300 508	216 115	289 674	1 574 287
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	1 725 159	10 008 485
Skills development levy	20 619 315	1 660 101	1 616 941	1 643 657	1 687 752	1 674 875	1 725 159	10 008 485
Taxes on property	20 291 186	1 951 877	1 913 878	1 770 713	2 044 027	1 886 664	1 860 959	11 427 538
Estate, inheritance and gift taxes								
Donations tax	645 290	25 600	74 037	37 755	41 266	54 616	26 552	259 826
Estate duty	3 018 363	272 558	309 852	274 217	379 885	398 722	420 012	2 055 246
Taxes on financial and capital transactions								
Securities transfer tax	6 830 492	765 315	455 602	483 302	428 749	377 672	416 326	2 926 966
Transfer duties	9 797 041	887 824	1 074 387	975 440	1 194 127	1 055 655	998 029	6 185 501
Taxes on goods and services	600 732 266	60 430 046	43 436 048	44 312 206	46 427 522	41 621 527	48 124 348	264 565 957
Value-added tax	439 680 646	26 673 889	32 739 181	34 645 418	33 851 639	31 789 612	36 041 193	195 740 933
Domestic VAT	475 948 200	40 421 053	39 302 166	36 904 609	39 272 350	40 613 894	40 205 121	236 719 193
Import VAT	215 534 094	6 114 526	17 958 842	21 048 649	20 430 476	21 469 806	22 630 310	109 652 610
Refunds	(251 801 648)	(19 861 689)	(24 521 827)	(23 307 640)	(25 851 187)	(30 294 089)	(26 794 238)	(150 630 870)
Turnover tax for small businesses	5 445	185	46	46	3 685	3 685	4 410	9 810
Specific excise duties	51 864 317	4 416 482	6 355 556	3 878 972	4 584 522	2 841 924	3 980 538	23 360 993
Beer	17 677 849	905 445	1 687 976	1 575 208	1 556 758	1 655 374	1 813 958	9 194 719
Sorghum beer and sorghum flour	5 281	581	188	76	352	363	294	1 854
Wine and other fermented beverages	5 261 769	533 081	467 654	511 360	634 366	22 802	487 481	2 656 745
Spirits	10 359 055	1 384 527	1 148 846	1 312 197	1 263 655	488 894	1 002 316	6 600 435
Cigarettes and cigarette tobacco	14 280 554	1 448 697	257 757	404 144	469 732	594 408	588 561	3 763 299
Vapour Products	-	-	-	-	-	-	-	-
Pipe tobacco and cigars	614 219	68 901	34 758	20 970	21 568	22 788	30 932	199 917
Petroleum products	1 209 450	65 179	61 377	55 017	60 042	57 294	56 996	355 395
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	1 520	(632)	2 195 554
Health promotion levy	2 355 163	228 406	152 258	155 510	125 970	127 098	175 700	964 941
Fuel levy	89 112 682	6 818 533	6 023 536	4 497 401	4 517 133	5 786 007	6 756 386	34 398 996
Of which:								
Carbon fuel levy	2 263 027	280 399	251 308	198 875	188 884	171 577	170 061	1 261 104
CFL Domestic	1 893 794	247 798	200 302	146 659	140 213	112 989	116 552	964 512
CFL Imported	369 234	32 600	51 006	52 217	48 671	58 589	53 509	296 952
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	67 429	358 725
Plastic tax levy	639 033	476	5 481	167 912	1 226	1 173	165 727	341 996
Electricity levy	8 158 930	648 440	610 507	667 774	666 717	669 795	675 435	3 938 668
Incandescent light bulb levy	25 096	312	4 661	1 869	2 138	2 437	2 576	13 994
CO ₂ tax - motor vehicle emissions	1 832 902	232 735	152 731	191 261	263 666	200 051	197 339	1 237 783
Tyre levy	693 332	70 964	46 908	48 167	98 959	55 412	56 847	377 257
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-	-	-
Carbon tax	1 463 027	4 629	22	1 089	1 532 747	19 987	4 403	1 562 876
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	6 772 836	33 049 042
Import duties								
Customs duties	54 005 224	2 392 753	4 071 819	4 934 559	5 533 914	5 757 235	5 819 648	28 509 928
Specific excise duties on imports	7 089 906	111 384	497 383	686 289	621 101	713 613	692 109	3 321 858
Health promotion levy on imports	85 620	3 285	8 588	7 313	10 042	5 723	8 059	43 011
Other								
Miscellaneous customs and excise receipts	762 594	99 306	105 192	102 067	130 499	117 985	142 588	697 637
Diamond export duties	89 221	7 433	7 813	1 138	785	3 274	40 692	61 135
Export tax - Scrap metal	472 607	63 167	76 362	69 909	68 188	68 106	69 740	415 473
Other taxes	1	-	-	-	-	-	-	-
Stamp duties and fees	1	-	-	-	-	-	-	-
State miscellaneous revenue	4)	109	(409)	(503)	(1 730)	4 838	(4 648)	(2 343)
Total tax revenue (gross)	1 598 447 497	103 419 998	105 178 198	209 910 214	96 170 578	136 732 423	133 431 076	784 842 479
Less: SACU payments	(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	85 249 714	136 732 423	133 431 076	763 000 770
Departmental revenue	33 279 602	784 741	1 333 937	14 279 470	885 659	1 904 846	2 419 793	21 608 446
Sales of goods and services other than capital assets								
Sales by market establishments	68 099	4 149	4 114	4 201	4 332	4 112	4 225	25 132
Non-tax receipts	5 000	156	156	726	913	815	639	2 817
Administrative fees	662 913	21 627	31 196	27 746	32 991	35 893	38 989	188 443
Other sales	908 673	183 024	273 678	183 023	176 756	374 591	200 389	1 397 558
Selling of scrap or waste and other used current goods	10 135	326	736	492	436	1 437	906	4 333
Transfers received	646 380	72 964	27 635	49 320	67 923	(18 804)	22 472	221 510
Fines penalties and forfeits	349 565	4 944	11 616	8 390	50 465	107 934	25 131	208 480
Interest, dividends and rent on land								
Interest	6 394 289	400 375	300 413	359 595	306 785	849 642	556 834	2 773 645
Dividends	363 645	-	-	33	-	-	-	33
Rent on land	18 585 824	24 270	6 906	13 489 248	(36 422)	365 969	372 756	14 222 727
Of which:								
Mineral and petroleum royalties	18 554 237	23 121	6 116	13 488 410	(37 994)	363 395	371 595	14 214 633
Sales of capital assets	131 084	648	9 410	4 466	19 775	29 685	13 430	77 416
Financial transactions in assets and liabilities	5 153 995	66 512	667 877	152 230	261 706	154 003	1 184 024	2 486 353
Of which:								
NRF receipts	2 646 000	29 806	601 632	97 661	217 829	105 991	950 856	2 003 775
Total national government revenue	1 588 043 681	93 283 884	106 512 134	224 189 684	86 135 375	138 637 270	135 850 869	784 609 216
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	135 850 869	784 609 216
Departmental revenue received but not yet paid to NRF	(191 165)	(348 370)	554 766	153 614	153 614	(93 728)	341 060	418 176
Departmental revenue collected	(731 814)	(726 189)	(693 359)	(705 824)	(705 824)	(1 435 460)	(1 097 352)	(5 390 039)
Departmental revenue received by the NRF	540 649	379 819	1 248 165	859 438	859 438	1 341 732	1 438 412	5 808 215
Other revenue received by the NRF	8)	42 404	613 630	8 391 180	103 375	217 081	448	9 368 118
ICASA	21 702	610 034	8 390 577	102 906	215 725	-	-	9 340 944
Financial Intelligence Centre Act	663	335	565	449	448	260	2 720	2 720
SARB Bidvest	20 030	-	-	-	-	-	-	20 030
FSCA	-	10	-	-	-	-	-	10
Secret Service Account	-	3 222	-	-	-	862	179	4 263
SARB Sanlam Life	-	-	-	-	-	-	-	9
Proceeds of organised Crime Act	-	9	29	38	20	46	9	151
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		