

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Budget estimate	September	Year to date	Audited outcome ⁶	September	Year to date
Taxes on income and profits	894 299 557	74 952 422	465 794 700	912 870 032	76 117 880	427 836 079
Personal income tax	587 907 299	47 499 132	278 079 746	553 951 488	45 639 505	258 304 226
Provisional tax, assessment payments and penalties	52 056 009	2 543 334	17 836 633	44 854 970	2 409 420	16 920 820
Employees tax	578 654 546	48 931 958	286 727 414	549 434 192	47 314 094	262 594 579
ETI credit - refunds granted against PAYE payment	(5 436 689)	(529 404)	(2 366 081)	(4 949 298)	(621 148)	(2 038 478)
ETI credit - refunds	(1 674 813)	(14 798)	(155 640)	(1 667 567)	(410 580)	(704 956)
PIT refunds	(35 691 753)	(3 431 959)	(23 962 580)	(33 720 808)	(3 052 281)	(18 467 302)
Tax on corporate income						
Corporate income tax	269 931 285	24 712 328	167 650 409	320 446 871	27 865 302	152 248 245
Secondary tax on companies	124 982	10 341	73 235	121 259	420	67 529
Withholding tax on dividends	30 324 795	2 371 778	18 074 919	33 308 179	2 502 269	14 905 527
Withholding tax on interest	454 026	69 169	342 210	468 752	26 953	194 777
Tax on retirement funds	-	-	-	(213)	(213)	(213)
Other						
Interest on overdue income tax	5 557 169	289 674	1 574 287	4 573 663	283 645	2 035 988
Small business tax amnesty	-	-	(8)	-	-	-
Taxes on payroll and workforce	20 619 315	1 725 159	10 008 485	19 335 917	1 569 624	9 203 128
Skills development levy	20 619 315	1 725 159	10 008 485	19 335 917	1 569 624	9 203 128
Taxes on property	20 291 186	1 860 959	11 427 538	22 032 795	3 299 671	11 330 175
Estate, inheritance and gift taxes						
Donations tax	645 290	26 552	259 826	635 423	23 747	191 613
Estate duty	3 018 363	420 012	2 055 246	3 140 787	345 418	1 493 913
Taxes on financial and capital transactions						
Securities transfer tax	6 830 492	416 326	2 926 966	7 680 453	2 110 120	4 415 292
Transfer duties	9 797 041	998 069	6 185 501	10 576 131	820 386	5 229 357
Taxes on goods and services	600 732 266	48 124 348	264 565 057	549 806 294	44 680 353	248 341 638
Value-added tax	439 680 646	36 041 193	195 740 933	390 895 100	33 008 083	175 730 415
Domestic VAT	475 948 200	40 205 121	236 719 193	448 760 190	36 860 839	216 566 621
Import VAT	215 534 094	22 630 310	109 652 610	204 551 808	17 043 020	83 592 590
Refunds	(251 801 648)	(26 794 238)	(150 630 870)	(262 416 899)	(20 895 776)	(124 428 796)
Turnover tax for small businesses	6 445	1 407	5 810	8 793	1 021	3 861
Specific excise duties	51 864 317	3 980 538	23 360 993	49 705 130	3 479 586	18 113 151
Beer	17 677 849	1 813 958	9 194 719	19 957 814	1 182 793	6 829 779
Sorghum beer and sorghum flour	5 281	294	1 854	4 808	622	2 373
Wine and other fermented beverages	5 261 769	487 481	2 656 745	6 112 700	360 466	1 971 717
Spirits	10 359 055	1 002 316	6 600 435	11 308 512	1 186 582	4 595 874
Cigarettes and cigarette tobacco	14 280 554	588 561	3 763 299	8 958 630	663 844	3 516 663
Vapour Products	-	-	-	-	-	-
Pipe tobacco and cigars	6 14 219	30 932	199 917	413 154	26 383	207 775
Petroleum products	1 209 450	56 996	355 905	745 552	58 897	358 006
Revenue from neighbouring countries	2 456 140	-	588 119	2 203 959	-	621 483
Ad valorem excise duties	4 406 088	(632)	2 195 554	4 725 140	485	2 533 363
Health promotion levy	2 355 163	175 700	964 941	2 182 323	167 249	987 706
Fuel levy	89 112 682	6 756 386	34 398 996	88 889 070	6 957 391	43 734 524
Of which:						
Carbon fuel levy	2 263 027	170 061	1 261 104	2 038 849	168 470	995 237
CFL Domestic	1 893 794	116 552	964 512	1 596 560	130 178	783 582
CFL Imported	369 234	53 509	296 592	442 290	38 293	211 655
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	2 10 224	67 429	358 725	285 088	19 522	92 529
Plastic bag levy	639 033	165 727	341 995	658 216	145 353	304 459
Electricity levy	8 158 930	675 435	3 938 668	7 890 565	694 020	4 153 142
Incandescent light bulb levy	25 096	2 576	13 994	23 345	1 973	10 917
CO ₂ tax - motor vehicle emissions	1 832 902	197 339	1 237 783	2 173 481	135 076	927 287
Tyre levy	693 332	56 847	377 257	714 927	44 532	335 692
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	4 403	1 562 876	1 397 618	20 340	1 339 726
Other						
Universal Service Fund	281 989	-	66 533	257 500	5 721	69 466
Taxes on international trade and transactions	62 905 172	6 772 836	33 049 042	59 719 265	4 963 352	23 393 602
Import duties						
Customs duties	54 005 224	5 819 648	28 509 928	50 407 188	3 842 038	19 588 200
Specific excise duties on imports	7 089 906	692 109	3 321 858	7 946 571	808 756	2 881 944
Health promotion levy on imports	85 620	8 059	43 011	77 510	5 531	37 154
Other						
Miscellaneous customs and excise receipts	762 594	142 588	697 637	1 070 568	257 295	802 866
Diamond export duties	89 221	40 692	61 135	169 992	28 328	54 203
Export tax - Scrap metal	472 607	69 740	415 473	407 437	21 404	29 234
Other taxes	1	-	-	-	-	-
Stamp duties and fees	1	-	-	-	-	-
State miscellaneous revenue	4)	(4 648)	(2 343)	(10 057)	(463)	(5 899)
Total tax revenue (gross)	1 598 447 487	133 431 076	784 842 478	1 563 754 245	130 630 418	720 098 724
Less: SACU payments	5)	(43 683 418)	(21 841 709)	(45 966 212)	-	(22 983 106)
Total tax revenue (net of SACU payments)	1 554 764 079	133 431 076	763 000 770	1 517 788 033	130 630 418	697 115 618
Departmental revenue	33 279 602	2 419 793	21 608 446	43 483 839	2 448 534	24 403 550
Sales of goods and services other than capital assets						
Sales by market establishments	6)	68 099	4 225	25 132	50 403	4 661
Non-tax receipts	5 000	639	2 817	6 560	-	1 090
Administrative fees	662 913	38 989	188 443	333 511	45 879	171 598
Other sales	908 673	200 386	1 397 568	1 673 110	63 922	674 244
Selling of scrap or waste and other used current goods	10 135	906	4 333	6 564	596	3 191
Transfers received	646 380	22 472	221 510	353 847	-	166 385
Fines penalties and forfeits	349 565	25 131	208 480	264 073	9 674	109 976
Interest, dividends and rent on land						
Interest	6 394 289	556 834	2 773 645	5 508 243	393 947	2 962 368
Dividends	363 645	-	33	63	-	31
Rent on land	18 585 824	372 756	14 222 727	28 353 171	471 661	15 936 737
Of which:						
Mineral and petroleum royalties	18 554 237	371 585	14 214 633	28 339 336	470 712	15 931 072
Sales of capital assets	131 084	13 430	77 415	6 168	49 801	-
Financial transactions in assets and liabilities	5 153 995	1 184 024	2 486 353	6 821 292	1 452 026	4 303 256
Of which:						
NRF receipts	7)	2 646 000	950 856	2 003 775	5 870 948	1 366 350
Total national government revenue	1 588 043 681	135 850 869	784 609 216	1 561 271 871	133 078 952	721 519 167
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 588 043 681	135 850 869	784 609 216	1 561 271 871	133 078 952	721 519 167
Departmental revenue received but not yet paid to NRF		341 060	418 176	1 132 735	1 506 549	2 069 338
Departmental revenue collected		(1 097 353)	(5 390 039)	(9 273 559)	(611 472)	(4 703 395)
Departmental revenue received by the NRF		1 438 412	5 808 215	10 406 290	2 118 021	6 772 733
Other revenue received by the NRF	8)	448	9 368 118	2 094 593	35 583	954 306
ICASA	-	-	9 340 944	1 833 615	34 823	936 262
Financial Intelligence Centre Act	260	2 720	19 284	630	16 792	-
SARB Bidvest	-	20 030	-	100	-	-
FSCA	-	10	-	-	-	-
SARB Fedgro Sanctions	-	-	-	66 969	130	130
Secret Service Account	179	4 263	7 336	-	-	-
SARB Sanlam Life	-	-	-	1 000	-	1 000
Proceeds of organised Crime Act	9	151	432	-	-	122
D11 Various Entities	-	-	-	8 893	-	-
Competition Commission	-	-	-	156 964	-	-
Revenue collected on behalf of the RAF	45 133 517	3 632 295	23 834 318	47 282 230	3 909 920	22 992 280
Revenue collected on behalf of the UIF	18 865 326	1 939 501	11 288 712	21 432 659	1 794 778	10 197 325
Total net revenue		141 764 173	829 518 541	1 633 214 089	140 325 781	757 732 416
Cash balance NRF		5 639	(710)	1 605	4 964	(689)
Direct transfer from NRF to the RAF		(4 030 672)	(24 264 905)	(47 058 717)	(3 955 808)	(22 921 729)
Direct transfer from NRF to the UIF		(1 917 105)	(11 330 898)	(21 131 671)	(1 751 487)	(10 083 246)
CARA added as part of cash revenue in Table 4		6 166	33 827	41 162	4 505	15 682
Revenue collected according to Table 4		135 828 201	793 955 857	1 565 066 465	134 627 956	724 742 434

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.
**) Audited outcome except for Departmental Revenue.

