

Table 1 Revenue*

R thousand	2022/23									
	Revised estimate	April	May	June	July	August	September	October	Year to date	
Taxes on income and profits	970 367 029	56 487 756	53 444 583	156 382 867	39 648 489	84 878 583	74 952 422	54 017 604	519 124 304	519 124 304
Personal income tax	596 092 902	50 614 585	46 430 287	45 033 475	35 492 459	53 009 809	47 499 132	45 411 251	323 520 997	323 520 997
Provisional tax, assessment payments and penalties	53 964 502	879 018	1 068 308	1 045 517	1 128 193	1 182 262	2 543 334	1 814 892	19 651 525	19 651 525
Employees tax	586 260 461	51 441 297	46 664 290	45 747 090	48 025 660	45 917 119	48 931 958	47 684 494	334 411 908	334 411 908
ETI credit - refunds granted against PAYE payment	(5 292 064)	(41 481)	(350 948)	(328 107)	(322 804)	(423 536)	(529 404)	(331 381)	(2 697 481)	(2 697 481)
ETI credit - refunds	(846 542)	(36 247)	(29 181)	(18 847)	(17 508)	(39 060)	(14 788)	(37 421)	(193 061)	(193 061)
PIT refunds	(37 991 455)	(1 298 002)	(912 185)	(1 412 178)	(1 321 282)	(3 626 976)	(3 451 959)	(3 689 333)	(27 651 913)	(27 651 913)
Tax on corporate income										
Corporate income tax	332 745 788	1 445 214	2 231 462	108 282 632	1 540 207	29 438 567	24 712 328	2 387 561	170 037 970	170 037 970
Secondary tax on companies	119 166	16 663	388	24 609	569	20 666	10 341	221	73 457	73 457
Withholding tax on dividends	36 076 514	4 089 920	4 426 783	2 773 712	2 256 406	2 156 220	2 371 778	5 750 162	23 824 981	23 824 981
Withholding tax on interest	637 802	76 888	57 952	42 655	58 340	37 206	69 169	84 684	426 895	426 895
Tax on retirement funds	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Interest on overdue income tax	4 694 857	244 487	297 719	225 784	300 508	216 115	289 674	353 725	1 928 012	1 928 012
Small business tax amnesty	-	-	(8)	-	-	-	-	-	(8)	(8)
Taxes on payroll and workforce	21 238 137	1 660 101	1 616 941	1 643 657	1 687 752	1 674 875	1 725 159	1 724 532	11 733 017	11 733 017
Skills development levies	21 238 137	1 660 101	1 616 941	1 643 657	1 687 752	1 674 875	1 725 159	1 724 532	11 733 017	11 733 017
Taxes on property	22 964 931	1 951 297	1 913 878	1 770 713	2 044 027	1 886 664	1 860 959	1 826 814	13 254 352	13 254 352
Estate, inheritance and gift taxes										
Donations tax	658 788	25 600	74 037	37 755	41 266	54 616	26 552	23 945	283 771	283 771
Estate duty	3 424 329	272 558	309 852	274 217	379 885	398 722	420 012	270 960	2 326 205	2 326 205
Taxes on financial and capital transactions										
Securities transfer tax	7 069 379	765 315	455 602	483 302	428 749	377 672	416 326	559 684	3 486 649	3 486 649
Transfer duties	11 812 435	887 824	1 074 387	975 440	1 194 127	1 055 655	998 069	972 226	7 157 727	7 157 727
Taxes on goods and services	592 856 971	40 643 046	43 436 048	44 312 206	46 427 522	41 621 527	48 920 348	49 969 929	314 525 986	314 525 986
Value-added tax	434 858 777	26 673 689	32 739 181	34 645 418	33 851 639	31 789 612	36 041 193	35 795 674	231 536 807	231 536 807
Domestic VAT	488 247 937	40 421 053	39 302 166	36 904 609	39 272 350	40 813 894	40 205 121	41 823 491	278 342 683	278 342 683
Import VAT	246 611 841	6 114 526	17 958 842	21 048 849	20 430 476	21 469 806	22 630 310	21 654 258	131 306 858	131 306 858
Refunds	(300 001 000)	(19 861 689)	(24 521 827)	(23 307 840)	(25 851 187)	(30 294 089)	(28 794 238)	(27 481 874)	(178 112 744)	(178 112 744)
Turnover tax for small businesses	8 131	185	78	46	410	3 685	1 407	387	6 198	6 198
Specific excise duties	55 532 839	4 416 482	3 658 556	3 878 972	4 584 522	2 841 924	3 980 538	4 948 911	28 309 904	28 309 904
Beer	20 133 537	905 445	1 687 976	1 575 208	1 556 758	1 655 374	1 113 958	1 025 232	11 023 251	11 023 251
Sorghum beer and sorghum flour	15 089	581	1 888	1 760	352	363	294	429	2 283	2 283
Wine and other fermented beverages	6 843 265	153 261	467 654	511 366	634 365	497 461	572 668	612 962	3 328 613	3 328 613
Spirits	12 643 482	1 384 527	1 148 846	1 312 197	1 263 656	488 894	1 002 316	913 562	7 513 927	7 513 927
Cigarettes and cigarette tobacco	12 912 556	1 448 697	257 757	404 144	469 732	594 408	588 561	903 591	4 666 890	4 666 890
Heated tobacco products	-	-	-	-	-	-	-	-	-	-
Pipe tobacco and cigars	475 201	68 901	34 758	20 970	21 568	22 788	30 932	58 270	258 187	258 187
Petroleum products	945 273	65 179	61 377	55 017	60 042	57 294	56 996	53 303	409 208	409 208
Revenue from neighbouring countries	2 004 437	10 069	-	-	578 050	-	-	619 157	1 207 276	1 207 276
Ad valorem excise duties	4 807 261	153 261	(19 669)	385	322 365	1 520	(632)	942 625	3 328 613	3 328 613
Health promotion levies	2 266 591	228 486	152 258	155 510	125 970	127 098	175 700	184 407	1 149 348	1 149 348
Fuel levy	80 635 126	6 818 533	6 023 536	4 497 401	4 517 133	5 786 007	6 756 386	7 050 619	41 449 615	41 449 615
Of which:										
Carbon fuel levy	2 446 914	280 399	251 308	198 875	188 884	171 577	170 061	183 364	1 444 469	1 444 469
CFL Domestic	1 990 640	247 798	200 302	146 659	140 213	112 989	116 552	131 685	1 096 197	1 096 197
CFL Imported	456 274	32 600	51 006	52 217	48 671	58 589	53 309	51 679	348 272	348 272
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	461 992	55 990	61 754	55 310	50 022	59 221	67 429	65 440	424 165	424 165
Plastic bag levy	707 497	476	5 481	167 912	1 226	1 173	165 727	1 857	343 853	343 853
Electricity levies	8 027 723	648 440	610 507	667 774	666 717	669 795	675 435	594 472	4 533 140	4 533 140
Incandescent light bulb levy	25 671	312	4 661	1 869	2 138	2 437	2 576	1 355	15 349	15 349
CO ₂ tax - motor vehicle emissions	2 334 516	232 735	152 731	191 261	263 666	200 051	197 339	274 268	1 512 050	1 512 050
Tyre levy	789 399	70 964	46 908	48 167	98 959	55 412	56 847	90 912	488 169	488 169
International Oil Pollution Compensation Fund	-	-	-	-	-	-	-	-	-	-
Carbon tax	2 126 626	4 629	22	1 089	1 532 747	19 987	4 403	3 985	1 566 861	1 566 861
Other										
Universal Service Fund	274 821	1 405	45	1 092	385	63 606	-	5 916	72 449	72 449
Taxes on international trade and transactions	74 490 447	2 677 328	4 787 157	5 801 275	6 364 509	6 665 937	6 772 836	6 578 268	39 627 310	39 627 310
Import duties										
Customs duties	63 972 701	2 392 753	4 071 819	4 934 559	5 533 914	5 757 235	5 819 648	5 593 409	34 103 337	34 103 337
Specific excise duties on imports	111 384	113 384	497 383	686 289	621 081	713 613	692 109	808 475	4 140 333	4 140 333
Health promotion levies on imports	93 872	3 285	6 598	7 313	10 042	5 723	8 059	10 084	53 095	53 095
Other										
Miscellaneous customs and excise receipts	1 101 934	99 306	105 192	102 067	130 499	117 985	142 588	85 298	782 935	782 935
Diamond export duties	166 579	7 433	7 813	1 138	785	3 274	40 692	20 826	81 961	81 961
Export tax - Scrap metal	524 664	63 167	76 362	69 909	68 186	68 106	69 740	60 176	475 649	475 649
Other taxes	-	-	-	-	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-
State miscellaneous revenue	4)	109	(409)	(503)	(1 730)	4 838	(4 648)	4 417	2 074	2 074
Total tax revenue (gross)	1 681 917 515	103 419 998	105 178 198	209 910 214	96 170 570	136 732 423	133 431 076	114 112 965	898 955 044	898 955 044
Less: SACU payments	5)	(43 683 418)	-	-	(10 920 854)	-	-	(10 920 854)	(32 762 563)	(32 762 563)
Total tax revenue (net of SACU payments)	1 638 234 097	92 498 143	105 178 198	209 910 214	85 249 716	136 732 423	133 431 076	103 191 711	866 192 481	866 192 481
Departmental revenue	1 638 234 097	92 498 143	105 178 198	209 910 214	85 249 716	136 732 423	133 431 076	103 191 711	866 192 481	866 192 481
Sales of goods and services other than capital assets										
Sales by market establishments	6)	187 751	4 149	4 114	4 201	4 332	4 112	4 225	4 196	29 328
Non-tax receipts	6 500	-	216	726	385	385	385	385	3 269	3 269
Administrative fees	950 241	21 627	31 196	27 746	32 991	35 893	39 899	39 237	227 679	227 679
Other sales	4 311 112	188 924	273 878	183 023	176 756	374 591	200 386	147 748	1 545 306	1 545 306
Selling of scrap or waste and other used current goods	10 410	326	736	492	436	1 437	906	948	5 281	5 281
Transfers received	646 229	73 964	27 635	49 320	67 923	(18 804)	22 472	124 046	345 556	345 556
Fines penalties and forfeits	458 384	4 944	11 616	8 390	50 465	107 934	25 131	23 600	232 080	232 080
Interest, dividends and rent on land										
Interest	7 353 082	400 375	300 413	359 595	306 785	849 642	556 634	614 580	3 388 225	3 388 225
Dividends	674 208	-	-	-	-	-	-	-	33	33
Rent on land	25 935 729	24 270	6 906	13 489 248	(36 422)	365 969	372 756	65 459	14 288 187	14 288 187
Of which:										