

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Revised estimate	October	Year to date	Audited outcome	October	Year to date
Taxes on income and profits	970 367 029	54 017 604	519 812 304	912 870 032	53 274 356	481 110 435
Personal income tax	598 032 922	45 441 251	323 520 997	553 951 488	43 355 081	301 660 307
Provisional tax, assessment payments and penalties	53 964 502	1 814 892	19 551 525	48 884 970	1 305 859	18 226 241
Employers tax	586 260 461	47 684 494	334 411 908	549 434 192	46 332 655	308 927 235
ETI credit - refunds granted against PAYE payment	(5 292 064)	(331 381)	(2 697 461)	(4 949 298)	(667 938)	(2 706 416)
ETI credit - refunds	(848 542)	(37 421)	(193 061)	(1 667 567)	(308 709)	(1 013 665)
PIT refunds	(37 991 455)	(3 689 333)	(27 651 913)	(33 720 808)	(3 305 786)	(21 773 088)
Tax on corporate income						
Corporate income tax	332 745 788	2 387 561	170 037 970	320 446 871	3 935 244	156 183 489
Secondary tax on companies	119 166	221	73 457	121 293	571	68 100
Withholding tax on dividends	36 076 514	5 750 162	23 824 981	33 308 179	5 359 946	20 345 474
Withholding tax on interest	637 802	84 684	426 895	468 752	78 404	273 181
Tax on retirement funds	-	-	-	(213)	-	(213)
Other						
Interest on overdue income tax	4 694 857	353 725	1 928 012	4 573 663	544 109	2 580 097
Small business tax amnesty	-	-	(8)	-	-	-
Taxes on payroll and workforce	21 238 137	1 724 532	11 733 017	19 335 917	1 560 205	10 763 334
Skills development levy	21 238 137	1 724 532	11 733 017	19 335 917	1 560 205	10 763 334
Taxes on property	22 964 931	1 826 814	13 254 352	22 032 795	1 913 216	13 243 390
Estate, inheritance and gift taxes						
Donations tax	658 788	23 945	283 771	635 423	80 865	272 478
Estate duty	3 424 329	270 960	2 326 205	3 140 787	254 152	1 748 066
Taxes on financial and capital transactions						
Securities transfer tax	7 069 379	559 684	3 486 649	7 680 453	640 619	5 055 911
Transfer duties	11 814 435	972 226	7 157 727	10 576 131	937 579	6 166 936
Taxes on goods and services	592 856 971	49 968 929	314 528 866	549 806 294	47 264 641	295 606 279
Value-added tax	434 858 777	35 795 874	231 536 807	390 895 100	32 211 116	207 941 531
Domestic VAT	488 247 937	41 623 491	278 342 683	448 760 190	37 995 117	254 561 738
Import VAT	246 611 841	21 654 258	131 306 868	204 551 808	18 217 796	101 810 386
Refunds	(300 001 000)	(27 481 874)	(178 112 744)	(262 416 899)	(24 001 797)	(148 430 593)
Turnover tax for small businesses	8 131	387	6 198	8 793	111	3 972
Specific excise duties	55 532 839	4 948 911	28 309 904	49 705 130	5 943 556	24 056 707
Beer	20 133 537	1 828 532	11 023 251	19 957 814	2 695 763	9 525 542
Sorghum beer and sorghum flour	5 069	429	2 283	4 808	473	2 846
Wine and other fermented beverages	6 413 285	572 068	3 228 813	6 112 700	868 263	2 839 380
Spirits	12 643 482	913 562	7 513 997	11 308 512	1 097 686	5 693 560
Cigarettes and cigarette tobacco	12 912 556	903 591	4 666 890	8 958 630	675 693	4 192 355
Heated tobacco products	475 201	58 270	258 187	413 154	40 182	247 958
Pipe tobacco and cigars	945 273	53 303	409 208	745 562	61 447	429 534
Petroleum products	2 004 437	619 157	1 207 276	2 203 969	50 050	1 125 532
Revenue from neighbouring countries	4 807 261	942 525	3 138 079	4 725 140	1 005 647	3 539 010
Ad valorem excise duties	2 266 591	184 407	1 149 348	2 182 323	204 775	1 192 481
Health promotion levy	80 635 126	7 050 619	41 449 615	88 889 070	6 844 379	50 578 903
Fuel levy						
Of which:						
Carbon fuel levy	2 446 914	183 364	1 444 469	2 038 849	163 254	1 158 491
CFL Domestic	1 990 640	131 685	1 096 197	1 596 560	134 447	918 028
CFL Imported	456 274	51 679	348 272	442 290	28 807	240 463
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	461 992	65 440	424 165	285 088	22 780	120 708
Plastic bag levy	707 497	1 857	343 853	658 216	3 970	308 429
Electricity levy	8 027 723	594 472	4 533 140	7 890 565	644 550	4 797 692
Incandescent light bulb levy	25 671	1 355	15 349	23 345	2 229	13 146
CO ₂ tax - motor vehicle emissions	2 334 516	274 268	1 512 050	2 173 481	266 119	1 193 405
Tyre levy	789 399	90 912	468 169	714 927	92 304	427 996
International Oil Pollution Compensation Fund	-	-	-	-	-	-
Carbon tax	2 126 626	3 985	1 566 861	1 397 618	23 106	1 362 832
Other						
Universal Service Fund	274 821	5 916	72 449	257 500	-	69 466
Taxes on international trade and transactions	74 490 447	6 578 268	39 627 310	59 719 265	5 618 609	29 012 212
Import duties						
Customs duties	63 972 701	5 593 409	34 103 337	50 047 188	4 680 875	24 269 075
Specific excise duties on imports	8 630 698	808 475	4 130 333	7 946 571	861 181	3 743 125
Health promotion levy on imports	93 872	10 084	53 095	77 510	4 572	41 727
Other						
Miscellaneous customs and excise receipts	1 101 934	85 298	782 935	1 070 568	26 772	829 638
Diamond export duties	166 579	20 826	81 961	169 992	13 963	68 166
Export tax - Scrap metal	524 664	60 176	475 649	407 437	31 246	60 480
Other taxes	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-
State miscellaneous revenue	4)	4 417	2 074	(10 057)	(5 386)	(11 285)
Total tax revenue (gross)	1 681 917 515	114 112 565	898 955 044	1 563 754 245	109 625 641	829 724 365
Less: SACU payments	5)	(43 683 418)	(10 920 854)	(45 966 212)	(11 491 553)	(34 474 659)
Total tax revenue (net of SACU payments)	1 638 234 097	103 191 711	886 192 481	1 517 788 033	98 134 088	795 249 706
Departmental revenue	56 238 025	1 931 289	23 539 735	46 528 732	1 058 133	25 461 683
Sales of goods and services other than capital assets						
Sales by market establishments	6)	187 751	4 196	29 328	47 922	29 206
Non-tax receipts	6 500	552	3 369	6 907	213	1 302
Administrative fees	950 241	39 237	227 679	1 035 585	27 731	199 318
Other sales	4 311 112	147 748	1 545 306	1 724 094	82 434	756 678
Selling of scrap or waste and other used current goods	10 410	948	5 281	7 414	829	4 021
Transfers received	646 229	124 046	345 556	363 953	-	166 385
Fines penalties and forfeits	458 384	23 600	232 080	355 422	16 956	126 932
Interest, dividends and rent on land						
Interest	7 353 082	614 580	3 388 225	5 525 082	399 292	3 361 660
Dividends	674 208	-	33	63	-	31
Rent on land	25 935 729	65 459	14 288 187	28 355 265	55 942	15 992 679
Of which:						
Mineral and petroleum royalties	25 916 151	62 788	14 277 421	28 456 419	54 702	15 985 774
Sales of capital assets	127 168	9 954	87 369	136 301	2 779	52 460
Financial transactions in assets and liabilities	15 597 210	900 969	3 387 322	8 971 105	467 756	4 771 012
Of which:						
NRF receipts	7)	3 921 105	824 100	2 827 875	6 068 425	426 850
Total national government revenue	1 694 492 122	105 123 000	889 732 217	1 564 316 765	99 192 221	820 711 388
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 694 492 122	105 123 000	889 732 217	1 564 316 765	99 192 221	820 711 388
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected		194 215	612 391	(1 987 598)	(383 703)	1 685 635
Departmental revenue received by the NRF		(1 044 401)	(6 534 440)	(12 003 886)	(575 581)	(5 279 976)
Other revenue received by the NRF	8)	1 238 616	7 046 831	10 406 290	192 878	6 965 611
ICASA		93 580	9 461 698	2 094 593	37 094	991 400
Financial Intelligence Centre Act		90 551	9 431 495	1 833 615	36 644	972 906
SARB Bidvest		244	2 964	19 284	421	17 213
FSCA		-	20 030	100	-	-
SARB Fedgro Sanctions		-	10	66 969	-	130
Secret Service Account		430	4 693	7 336	-	-
SARB Sanlam Life		-	-	1 000	-	1 000
Proceeds of organised Crime Act		2 355	2 506	432	29	151
DTI Various Entities		-	-	8 993	-	-
Competition Commission		-	-	158 964	-	-
Revenue collected on behalf of the RAF		47 907 540	4 013 222	27 847 540	3 823 160	26 815 441
Revenue collected on behalf of the UIF		21 634 475	1 904 871	13 193 583	21 432 669	11 999 313
Total net revenue		111 328 888	940 847 429	1 633 528 649	104 470 760	862 203 176
Cash balance NRF		(4 161)	(4 871)	1 605	(17 812)	(18 501)
Direct transfer from NRF to the RAF		(3 632 295)	(27 897 200)	(47 068 717)	(3 909 920)	(26 831 649)
Direct transfer from NRF to the UIF		(1 939 501)	(13 270 399)	(21 131 671)	(1 794 778)	(11 878 024)
CARA added as part of cash revenue in Table 4		1 828	35 655	41 162	(495)	15 187
Revenue collected according to Table 4		105 754 758	899 710 615	1 565 381 025	98 747 755	823 490 189

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 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.

