

Table 1 Revenue*

R thousand	Revised estimate	April	May	2022/23											
				June	July	August	September	October	November	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	55 837 367	575 649 670					
Personal income tax	596 092 902	50 614 585	46 430 287	153 596 510	35 492 459	53 009 809	47 499 132	45 441 251	48 677 719	372 198 716					
Provisional tax, assessment payments and penalties	53 964 502	879 018	1 058 308	1 045 517	1 128 193	1 182 262	2 543 334	1 814 862	1 814 748	21 465 573					
Employees tax	585 200 491	51 441 297	46 584 291	145 747 000	45 023 690	45 917 119	48 531 958	47 884 494	50 070 476	384 482 365					
ETI credit - refunds granted against PAYE payment	(5 292 064)	(411 481)	(350 948)	(328 107)	(322 604)	(423 536)	(529 404)	(331 381)	(360 069)	(3 057 530)					
ETI credit - refunds	(848 542)	(36 247)	(29 181)	(18 847)	(17 508)	(39 060)	(14 798)	(37 421)	(33 799)	(226 861)					
PIT refunds	(37 991 455)	(1 258 002)	(912 183)	(1 412 178)	(1 321 282)	(3 626 976)	(3 431 959)	(3 689 333)	(2 813 037)	(30 464 950)					
Tax on corporate income															
Corporate income tax	332 745 798	144 215 244	142 216 462	108 282 632	1 540 207	29 438 567	24 712 328	25 387 561	23 305 387	172 343 537					
Secondary tax on companies	119 166	16 663	388	24 609	569	20 666	10 341	221	565	74 022					
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	4 275 459	28 100 440					
Withholding tax on interest	637 802	76 888	57 952	42 655	58 340	37 206	69 169	84 684	45 356	472 251					
Tax on retirement funds															
Other															
Interest on overdue income tax	4 694 857	244 487	297 719	225 794	300 508	216 115	289 674	353 725	532 880	2 460 893					
Small business tax amnesty			(8)							(8)					
Taxes on payroll and workforce	21 238 137	1 666 101	1 616 941	1 643 657	1 687 752	1 674 875	1 725 159	1 724 532	1 707 064	13 440 081					
Skills development levy	20 133 137	1 660 101	1 609 101	1 636 101	1 677 752	1 667 875	1 715 159	1 724 532	1 707 064	13 440 081					
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	1 803 951	15 058 304					
Estate, inheritance and gift taxes															
Donations tax	658 788	25 600	74 037	37 755	41 266	54 616	26 552	23 945	30 078	313 849					
Estate duty	3 424 329	2 427 558	309 852	2 714 217	2 174 217	379 885	398 722	420 012	270 960	2 570 245					
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	426 569	3 913 218					
Transfer duties	11 812 435	887 824	1 074 387	975 440	1 194 127	1 055 655	998 069	972 226	1 103 264	8 260 991					
Taxes on goods and services	592 856 971	40 643 406	43 436 048	46 427 522	46 427 522	46 427 522	46 427 522	46 427 522	46 427 522	355 740 587					
Value-added tax	434 858 777	26 673 889	32 739 181	34 645 418	33 851 639	31 789 612	36 041 193	35 795 874	28 243 032	289 779 840					
Domestic VAT	488 247 037	40 421 053	39 302 165	38 904 609	38 272 350	40 613 884	40 205 121	41 623 491	41 427 758	319 770 443					
Import VAT	246 611 941	6 114 526	17 958 842	21 046 649	21 046 649	21 450 806	22 633 310	21 654 285	21 336 659	152 643 527					
Refunds	(300 001 000)	(19 861 689)	(24 521 827)	(23 307 840)	(25 851 187)	(30 294 089)	(26 794 238)	(27 481 874)	(34 521 386)	(212 634 130)					
Turnover tax for small businesses	8 131	185	78	46	410	3 685	1 407	387	35	6 233					
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	4 338 151	32 648 055					
Beer	20 133 537	905 445	1 687 976	1 575 208	1 556 758	1 655 374	1 813 958	1 828 532	1 890 034	15 913 285					
Sorghum beer and sorghum flour	5 089	581	188	76	382	294	429	414	414	2 697					
Wine and other fermented beverages	6 413 285	533 081	467 564	511 360	634 366	22 802	487 481	572 068	616 989	3 845 802					
Spirits	12 643 482	1 384 527	1 148 846	1 312 197	1 263 655	488 894	1 002 316	913 562	779 463	8 293 460					
Cigarettes and cigarette tobacco	12 912 556	1 448 697	257 757	404 144	469 732	594 408	588 561	903 591	947 538	5 614 428					
Heated tobacco products	475 201	68 901	34 758	20 970	21 568	22 788	20 932	42 966	301 183						
Pipe tobacco and cigars	945 273	65 179	61 377	55 017	60 042	57 294	56 996	53 103	60 716	469 925					
Petroleum products	2 004 437	10 069			578 050			619 557	15 307	1 207 276					
Revenue from neighbouring countries															
Ad valorem excise duties	4 807 261	1 490 961	(19 669)	385	722 980	1 520	(632)	942 525	298	3 138 376					
Health promotion levy	2 266 591	228 406	152 256	155 510	155 510	125 098	175 700	184 407	232 588	1 341 566					
Fuel levy	80 635 126	6 818 533	6 023 536	4 497 401	4 517 133	5 786 007	6 756 386	7 100 619	7 474 891	48 924 506					
Of which:															
Carbon fuel levy	2 446 914	280 399	251 308	198 875	171 577	188 884	170 661	183 364	193 579	1 638 047					
CFL Domestic	1 990 640	247 798	200 302	146 659	140 213	112 989	116 552	131 685	144 902	1 241 099					
CFL Imported	456 274	32 600	51 006	52 217	46 771	58 389	53 509	51 679	49 677	396 949					
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	59 022	59 221	67 429	65 440	66 547	490 712					
Plastic bag levy	707 497	476	5 481	1 612	1 173	1 173	1 657 727	1 857	1 857	345 564					
Electricity levy	8 027 723	648 440	610 507	667 174	666 717	669 795	675 435	594 472	624 561	5 157 701					
Incandescent light bulb levy	25 671	312	4 661	4 661	1 869	2 437	2 576	3 355	2 257	17 606					
CO ₂ tax - motor vehicle emissions	2 334 516	232 735	152 731	191 261	263 666	200 055	254 268	274 268	179 055	1 691 105					
Tyre levy	789 399	70 964	46 908	48 167	98 959	55 412	56 847	90 912	36 012	504 181					
International Oil Pollution Compensation Fund															
Carbon tax	2 126 626	4 629	22	1 089	1 532 747	19 987	4 403	3 985	4 694	1 571 555					
Other															
Universal Service Fund	274 821	1 405	45	1 092	385	63 606	53 079	5 916	10 768	83 218					
Taxes on international trade and transactions	74 490 447	2 677 328	4 767 157	5 801 275	6 364 509	6 665 937	6 772 836	6 578 268	6 217 064	45 844 374					
Import duties															
Customs duties	63 972 701	2 392 753	4 071 819	4 934 559	5 533 914	5 797 235	5 819 648	5 593 409	5 175 481	39 278 817					
Specific excise duties on imports	6 630 698	111 384	497 363	686 289	621 613	710 613	692 109	608 475	739 240	4 869 573					
Health promotion levy on imports	93 872	3 285	8 588	7 313	10 042	5 723	8 059	10 084	13 742	66 837					
Other															
Miscellaneous customs and excise receipts	1 101 934	99 306	105 192	102 067	130 499	117 985	142 588	85 298	166 365	949 300					
Diamond export duties	166 579	7 433	7 813	1 138	785	3 274	40 692	20 826	8 394	90 355					
Export tax - Scrap metal	524 664	63 167	76 362	99 909	68 188	68 106	69 740	60 176	113 842	589 492					
Other taxes															
Stamp duties and fees															
State miscellaneous revenue		109	(409)	(503)		4 838	(4 648)	4 417	(395)	1 679					
Total tax revenue (gross)	1 881 917 515	103 419 998	105 178 198	209 910 214	209 910 214	209 910 214	136 732 423	133 431 076	114 112 565	1 066 779 650					
Less: SACU payments	(43 693 418)	(10 393 858)													
Total tax revenue (net of SACU payments)	1 838 224 097	92 499 143	105 178 198	209 910 214	209 910 214	209 910 214	136 732 423	133 431 076	114 112 565	1 066 779 650					
Departmental revenue	56 258 025	784 741	1 333 937	14 279 470	885 659	1 904 846	2 419 793	1 931 289	1 473 122	25 012 857					
Sales of goods and services other than capital assets															
Sales by market establishments	187 751	4 149	4 201	4 332	4 112	4									