

Table 1 Revenue\*

R thousand	2022/23											
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date	
<b>Taxes on income and profits</b>	<b>970 367 029</b>	<b>56 487 756</b>	<b>53 444 583</b>	<b>156 382 867</b>	<b>39 648 489</b>	<b>84 878 583</b>	<b>74 952 422</b>	<b>54 017 604</b>	<b>55 837 367</b>	<b>152 427 305</b>	<b>728 076 976</b>	
Personal income tax	596 092 902	50 614 585	46 430 287	45 033 475	35 492 459	53 009 809	47 499 132	45 441 251	48 677 719	53 123 970	425 322 686	
Provisional tax, assessment payments and penalties	53 964 502	879 016	1 058 308	1 045 517	1 128 193	1 182 262	2 543 334	1 814 892	1 814 148	1 561 548	23 027 221	
Employment tax	586 260 461	51 441 297	46 664 290	45 747 090	48 025 660	45 917 119	48 931 958	47 684 944	50 070 476	53 509 266	437 991 671	
EIT 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)	(388 962)	(3 446 452)	
EIT credit - refunds	(848 542)	(36 247)	(29 181)	(18 847)	(17 506)	(39 050)	(14 796)	(33 799)	(33 799)	(31 294)	(258 155)	
PTI refunds	(37 991 455)	(1 258 002)	(912 183)	(1 412 178)	(1 321 282)	(3 628 976)	(3 431 959)	(3 689 323)	(2 813 037)	(1 526 609)	(31 991 559)	
<b>Tax on corporate income</b>	<b>332 745 788</b>	<b>1 445 214</b>	<b>2 231 462</b>	<b>108 282 632</b>	<b>1 540 207</b>	<b>29 438 567</b>	<b>24 712 328</b>	<b>2 387 561</b>	<b>2 305 387</b>	<b>97 389 584</b>	<b>269 732 941</b>	
Corporate income tax	119 166	16 663	388	24 609	569	10 341	221	565	259	74 281		
Secondary tax on companies	36 076 514	4 089 920	4 426 783	2 773 714	2 256 406	2 156 220	2 371 778	5 750 162	4 275 459	1 493 963	29 594 423	
Withholding tax on interest	637 802	76 888	57 962	42 655	58 340	37 206	69 169	84 684	45 356	52 895	525 146	
Tax on retirement funds	-	-	-	-	-	-	-	-	-	-	-	
Other	4 694 857	244 487	297 719	225 784	300 508	216 115	289 674	353 725	532 880	366 614	2 827 506	
Small business tax amnesty	-	-	(8)	-	-	-	-	-	-	-	(8)	
<b>Taxes on payroll and workforce</b>	<b>21 238 137</b>	<b>1 660 101</b>	<b>1 616 941</b>	<b>1 643 657</b>	<b>1 687 752</b>	<b>1 674 875</b>	<b>1 725 159</b>	<b>1 724 532</b>	<b>1 707 064</b>	<b>1 941 925</b>	<b>15 382 006</b>	
Skills development levy	21 238 137	1 660 101	1 616 941	1 643 657	1 687 752	1 674 875	1 725 159	1 724 532	1 707 064	1 941 925	15 382 006	
<b>Taxes on property</b>	<b>22 964 931</b>	<b>1 951 297</b>	<b>1 913 878</b>	<b>1 770 713</b>	<b>1 684 072</b>	<b>1 886 664</b>	<b>1 860 959</b>	<b>1 860 959</b>	<b>1 860 959</b>	<b>1 860 959</b>	<b>16 370 721</b>	
Estate, inheritance and gift taxes	658 788	25 600	74 037	37 755	41 266	54 616	26 562	23 945	30 078	24 470	338 319	
Donations tax	3 424 329	272 558	309 852	274 217	379 885	398 722	420 012	270 960	244 040	212 676	2 882 921	
Taxes on financial and capital transactions	7 069 379	765 315	455 602	483 302	428 749	377 672	416 326	559 684	426 569	437 074	4 300 292	
Securities transfer tax	11 812 435	887 824	1 074 387	975 440	1 194 127	1 056 655	998 069	972 226	1 103 264	538 198	8 799 189	
Transfer duties	592 856 971	40 643 466	43 436 408	44 312 206	46 427 522	41 621 527	48 124 348	49 960 929	41 214 600	54 333 833	410 470 420	
Value-added tax	434 858 777	26 873 889	32 739 181	34 645 418	33 851 639	31 789 612	36 041 193	35 795 874	28 243 032	40 095 331	299 875 170	
Domestic VAT	489 247 587	40 421 053	39 302 166	36 904 939	39 272 350	40 613 884	40 205 121	41 623 491	41 427 759	42 384 143	362 154 586	
Import VAT	246 611 841	6 114 526	17 958 842	21 046 649	21 469 806	22 630 310	21 654 258	21 336 659	22 283 228	17 526 755	1 431 447	
Refunds	(300 001 000)	(19 861 889)	(24 521 827)	(23 307 840)	(25 851 187)	(30 294 089)	(26 794 238)	(27 481 874)	(34 521 386)	(24 572 041)	(237 206 170)	
Turnover tax for small businesses	8 131	185	78	46	410	3 685	1 407	387	35	329	6 562	
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	4 625 407	37 273 463	
Beer	20 133 537	905 445	1 687 976	1 575 208	1 556 758	1 813 958	1 828 532	1 890 034	1 890 034	1 890 034	14 810 261	
Sorghum beer and sorghum flour	5 069	581	186	76	352	363	294	429	414	258	2 955	
Wine and other fermented beverages	6 417 285	533 081	467 654	511 369	634 366	22 802	487 481	572 068	616 989	585 645	4 314 447	
Spirits	12 643 482	1 384 527	1 148 846	1 312 157	1 263 655	488 894	1 002 316	1 012 962	779 463	1 103 177	9 386 637	
Cigarettes and cigarette tobacco	12 912 556	1 448 697	257 757	404 144	469 732	594 408	588 561	903 591	947 538	586 045	6 200 472	
Heated tobacco products	-	-	-	-	-	-	-	-	-	-	-	
Pipe tobacco and cigars	475 201	68 901	34 758	20 970	21 568	22 788	30 932	58 270	42 996	26 741	327 924	
Petroleum products	945 273	65 179	61 377	55 017	60 042	57 294	56 996	53 303	60 716	56 575	526 500	
Revenue from neighbouring countries	2 042 437	10 069	19 669	385	576 050	722 990	1 520	619 157	298	369 991	1 577 267	
Air departure tax	4 807 261	1 460 861	(15 669)	385	722 990	1 520	(632)	542 525	238	3 140 766		
Health promotion levy	2 266 591	228 406	192 568	155 510	125 970	127 098	175 700	184 407	208 198	159 134	1 591 134	
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	7 474 891	8 281 546	57 206 052	
Of which:												
Carbon fuel levy	2 446 914	280 399	251 308	198 875	188 884	171 577	170 061	183 364	193 579	201 852	1 839 899	
CFL Domestic	1 990 640	247 798	200 302	146 659	140 213	112 989	116 552	131 665	144 902	132 524	1 373 622	
CFL Imported	456 274	32 600	51 006	52 217	49 671	58 589	53 509	51 679	49 677	69 328	466 277	
Taxes on use of goods and on permission to use goods or perform activities	461 992	55 990	61 754	55 310	59 022	67 429	65 440	66 547	66 020	556 732		
Air departure tax	707 497	476	5 481	16 912	1 226	1 173	1 657	1 857	1 711	202 926	548 490	
Electricity levy	8 027 723	648 440	610 507	667 774	666 711	669 795	675 435	594 472	624 561	594 831	5 752 532	
Incandescent light bulb levy	25 671	312	4 661	1 869	2 138	2 437	2 576	1 355	2 257	1 724	19 329	
CO <sub>2</sub> tax - motor vehicle emissions	2 334 516	232 735	152 731	191 261	263 666	200 051	197 339	274 268	179 055	199 517	1 890 622	
Tyre levy	789 399	70 964	46 908	48 167	98 959	55 412	56 847	90 912	36 012	43 129	541 310	
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	10 928	1 582 483	
Other	274 821	1 405	45	1 092	385	63 606	-	5 916	10 768	557	83 775	
Universal Service Fund	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	6 796 935	52 641 309	
Taxes on international trade and transactions	63 972 701	2 392 753	4 071 819	4 934 559	5 533 914	5 757 235	5 819 648	5 593 409	5 175 481	5 454 012	44 732 829	
Specific excise duties on imports	8 630 688	111 384	497 383	886 289	621 091	713 613	692 109	808 475	739 240	1 137 969	6 007 531	
Health promotion levy on imports	93 672	3 285	8 588	7 313	10 042	5 723	8 059	10 994	13 742	10 163	77 000	
Other	1 101 934	99 306	105 192	102 067	130 499	117 985	142 588	85 298	166 365	100 215	1 049 515	
Miscellaneous customs and excise receipts	166 579	7 433	7 813	1 138	785	3 274	40 692	20 826	8 394	8 391	98 746	
Diamond export duties	524 664	63 167	76 362	69 909	68 188	68 105	69 740	60 176	113 842	86 195	675 667	
Export tax - Scrap metal	-	-	-	-	-	-	-	-	-	-	-	
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	(43 683 418)	109	(409)	(503)	(1 730)	4 838	(4 648)	4 417	(395)	(603)	1 076	
<b>Total tax revenue (gross)</b>	<b>1 681 917 515</b>	<b>103 419 998</b>	<b>105 178 198</b>	<b>209 910 214</b>	<b>96 170 570</b>	<b>136 732 423</b>	<b>133 431 076</b>	<b>114 112 565</b>	<b>106 779 650</b>	<b>216 811 812</b>	<b>1 222 546 507</b>	
Less: SACU payments	(43 683 418)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(10 920 855)	(32 762 563)	
<b>Total tax revenue (net of SACU payments)</b>	<b>1 638 234 097</b>	<b>92 499 143</b>	<b>94 257 343</b>	<b>198 989 359</b>	<b>85 249 715</b>	<b>125 811 568</b>	<b>122 510 221</b>	<b>103 191 710</b>	<b>95 858 795</b>	<b>205 890 957</b>	<b>1 189 783 944</b>	
<b>Departmental revenue</b>	<b>56 258 025</b>	<b>784 741</b>	<b>1 333 937</b>	<b>14 279 470</b>	<b>885 659</b>	<b>1 904 846</b>	<b>2 419 793</b>	<b>1 931 289</b>	<b>1 473 122</b>	<b>11 413 678</b>	<b>36 426 536</b>	
<b>Sales of goods and services other than capital assets</b>	<b>187 751</b>	<b>4 149</b>	<b>4 114</b>	<b>4 201</b>	<b>4 332</b>	<b>4 112</b>	<b>4 225</b>	<b>4 196</b>	<b>6 457</b>	<b>13 653</b>	<b>49 439</b>	
Sales by market establishments	6 500	-	156	726	913	385	639	552	719	4 088		
Non-tax receipts	950 241	21 627	31 196	27 746	32 991	35 893	38 989	39 237	35 714	26 321	289 714	
Administrative fees	4 311 112	188 924	273 878	183 023	176 756	374 591	200 386	147 748	161 226	117 583	1 824 116	
Other sales	10 410	326	736	492	436	1 437	906	948	1 151	3 965	10 396	
Selling of scrap or waste and other used current goods	646 229	72 964	27 635	49 320	67 923	(18 804)	22 472	124 046	16	45 882	391 453	
Transfers received	458 384	4 944	11 616	8 390	50 465	107 934	25 131	23 600	27 957	21 867	281 904	
Fines penalties and forfeits	7 353 082	400 375	300 413	359 595	308 785	849 642	556 634	614 580	683 178	653 461	4 724 864	
Interest, dividends and rent on land	614 208											