

Table 1 Revenue\*

R thousands	2022/23			2021/22		
	Revised estimate	February	Year to date	Audited outcome	February	Year to date
<b>Taxes on income and profits</b>	<b>989 876 665</b>	<b>112 428 582</b>	<b>898 879 486</b>	<b>912 870 032</b>	<b>102 853 769</b>	<b>828 293 605</b>
Personal income tax	601 649 444	66 920 696	545 562 403	563 951 488	61 138 710	502 171 238
Provisional tax, assessment payments and penalties	50 601 091	21 591 816	46 561 986	44 854 970	19 900 256	42 873 834
Employees tax	593 327 737	47 357 254	538 684 648	549 434 192	43 418 801	497 838 896
ETI credit - refunds granted against PAYE payment	(4 230 270)	(333 001)	(4 117 573)	(4 949 298)	(311 715)	(4 682 760)
ETI credit - refunds	(329 127)	(24 734)	(317 704)	(1 667 567)	(68 250)	(1 628 662)
PIT refunds	(37 719 988)	(1 670 639)	(35 248 966)	(33 720 808)	(1 800 381)	(32 230 069)
Tax on corporate income						
Corporate income tax	344 944 415	42 447 472	314 486 989	320 446 871	38 788 986	291 461 378
Secondary tax on companies	91 088	10 203	94 983	121 293	(782)	120 649
Withholding tax on dividends	38 423 439	2 666 224	34 645 326	33 308 179	2 545 517	30 105 674
Withholding tax on interest	767 451	59 553	678 816	468 752	44 621	427 883
Tax on retirement funds	-	-	-	(213)	-	(213)
Other						
Interest on overdue income tax	4 000 829	324 435	3 411 376	4 573 663	336 718	4 006 995
Small business tax amnesty	-	(9)	-	-	-	-
<b>Taxes on payroll and workforce</b>	<b>21 238 137</b>	<b>1 697 659</b>	<b>18 981 179</b>	<b>19 335 917</b>	<b>1 557 919</b>	<b>17 436 606</b>
Skills development levy	21 238 137	1 697 659	18 981 179	19 335 917	1 557 919	17 436 606
<b>Taxes on property</b>	<b>22 655 536</b>	<b>1 592 045</b>	<b>19 366 943</b>	<b>22 032 795</b>	<b>1 622 752</b>	<b>19 634 562</b>
Estate, inheritance and gift taxes						
Donations tax	664 560	85 467	518 825	635 423	48 138	461 368
Estate duty	3 826 501	249 051	3 301 517	3 140 787	269 941	2 885 293
Taxes on financial and capital transactions						
Securities transfer tax	6 426 109	362 309	5 046 831	7 680 453	365 440	6 765 499
Transfer duties	11 738 366	895 218	10 459 770	10 578 131	939 233	9 522 402
<b>Taxes on goods and services</b>	<b>581 870 917</b>	<b>50 524 007</b>	<b>516 035 237</b>	<b>549 806 294</b>	<b>40 375 431</b>	<b>487 910 678</b>
Value-added tax	426 283 051	34 935 266	374 556 091	390 895 100	27 593 429	343 566 319
Domestic VAT	489 819 505	39 675 716	446 006 861	448 760 190	36 288 463	409 781 736
Import VAT	251 031 602	21 790 968	216 925 052	204 551 808	18 613 131	173 421 001
Refunds	(314 568 056)	(26 531 418)	(288 375 822)	(262 416 899)	(27 308 164)	(239 636 419)
Turnover tax for small businesses	10 226	4 226	11 020	8 793	3 436	8 030
Specific excise duties	55 228 049	5 634 390	49 500 557	49 705 130	4 668 366	44 197 375
Beer	21 036 362	2 112 193	18 760 011	19 597 814	1 779 122	17 492 312
Sorghum beer and sorghum flour	4 494	817	4 397	4 808	338	4 456
Wine and other fermented beverages	6 405 120	1 314 949	6 413 141	6 112 700	1 096 872	5 590 931
Spirits	13 455 854	1 241 287	11 961 330	11 308 512	1 137 553	10 010 425
Cigarettes and cigarette tobacco	10 915 105	863 883	9 568 971	8 958 630	554 783	8 379 697
Heated tobacco products	-	-	-	-	-	-
Pipe tobacco and cigars	431 670	32 085	376 016	413 154	37 288	392 550
Petroleum products	732 512	69 178	652 708	745 552	62 411	692 365
Revenue from neighbouring countries	2 246 911	-	1 773 963	2 203 359	-	1 644 640
Ad valorem excise duties	4 461 119	464 973	4 804 341	4 725 140	27 487	4 703 859
Health promotion levy	2 319 698	185 385	1 996 892	2 182 323	170 378	2 008 944
Fuel levy	79 131 044	8 416 527	72 304 115	88 889 070	7 045 537	81 170 191
Of which:						
Carbon fuel levy	2 365 653	216 714	2 231 804	2 038 849	164 025	1 858 524
CFL Domestic	1 789 084	159 941	1 667 997	1 596 560	135 300	1 466 895
CFL Imported	576 569	56 773	563 807	442 290	28 725	391 629
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	748 302	75 562	719 633	285 088	33 884	246 777
Plastic bag levy	741 868	1 256	551 957	658 216	663	496 965
Electricity levy	7 644 149	559 624	6 850 819	7 890 565	622 309	7 292 865
Incandescent light bulb levy	25 979	1 275	21 527	23 345	1 666	20 293
CO <sub>2</sub> tax - motor vehicle emissions	2 693 663	206 584	2 376 794	2 173 481	159 562	1 897 240
Tyre levy	789 073	37 170	670 669	714 927	40 823	654 034
International Oil Pollution Compensation Fund	-	-	-	-	-	-
Carbon tax	1 689 042	1 381	1 585 248	1 397 618	7 892	1 391 295
Other						
Universal Service Fund	105 653	387	85 576	257 500	-	256 462
<b>Taxes on international trade and transactions</b>	<b>76 535 408</b>	<b>6 483 152</b>	<b>66 137 712</b>	<b>59 719 265</b>	<b>5 642 046</b>	<b>50 965 423</b>
Import duties						
Customs duties	65 360 604	5 470 292	56 193 859	50 047 188	4 779 289	42 430 381
Specific excise duties on imports	8 815 170	931 466	7 684 503	7 946 571	719 610	6 842 855
Health promotion levy on imports	113 502	4 720	91 684	77 510	7 646	67 943
Other						
Miscellaneous customs and excise receipts	1 275 882	7 451	1 264 374	1 070 568	41 457	1 216 634
Diamond export duties	151 110	13 410	112 345	169 992	13 788	96 736
Export tax - Scrap metal	819 139	56 234	790 946	407 437	80 255	310 872
Other taxes						
Stamp duties and fees	-	-	-	-	-	-
<b>State miscellaneous revenue</b>	<b>4</b>	<b>3 421</b>	<b>4 564</b>	<b>(10 057)</b>	<b>(235)</b>	<b>(10 190)</b>
<b>Total tax revenue (gross)</b>	<b>1 692 176 663</b>	<b>172 728 865</b>	<b>1 519 405 121</b>	<b>1 563 754 245</b>	<b>152 051 681</b>	<b>1 404 230 683</b>
Less: SACU payments	(43 883 418)	-	(43 883 417)	(45 996 212)	-	(45 996 212)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 648 293 245</b>	<b>172 728 865</b>	<b>1 475 721 704</b>	<b>1 517 758 033</b>	<b>152 051 681</b>	<b>1 358 234 471</b>
<b>Departmental revenue</b>	<b>55 077 844</b>	<b>2 204 008</b>	<b>38 887 666</b>	<b>46 601 804</b>	<b>1 797 205</b>	<b>41 726 579</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	65 758	11 673	70 666	50 234	4 481	46 079
Non-tax receipts	6 500	276	6 045	6 907	692	6 150
Administrative fees	1 073 586	27 281	342 543	1 033 462	40 379	314 765
Other sales	2 718 113	138 191	2 150 275	1 723 903	260 103	1 414 087
Selling of scrap or waste and other used current goods	10 579	555	11 352	7 416	700	6 210
Transfers received	846 229	99 205	535 703	363 953	9 545	353 847
Fines penalties and forfeits	476 607	29 926	332 322	428 113	24 793	227 819
<b>Interest, dividends and rent on land</b>						
Interest	8 342 837	1 095 969	6 502 293	5 524 230	617 315	5 145 722
Dividends	198 282	362 785	362 843	916	-	63
Rent on land	25 514 160	212 840	24 795 717	28 355 264	452 886	27 896 264
Of which:						
Mineral and petroleum royalties	25 482 573	211 909	24 779 680	28 456 419	451 531	27 882 923
Sales of capital assets	127 217	5 331	141 989	136 303	7 885	111 034
<b>Financial transactions in assets and liabilities</b>	<b>15 897 977</b>	<b>221 776</b>	<b>4 635 915</b>	<b>8 971 104</b>	<b>378 425</b>	<b>6 204 539</b>
Of which:						
NRF receipts	4 573 527	183 806	3 857 789	6 068 425	238 940	5 308 447
<b>Total national government revenue</b>	<b>1 703 571 089</b>	<b>174 932 873</b>	<b>1 515 609 370</b>	<b>1 564 389 837</b>	<b>153 848 886</b>	<b>1 399 991 050</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1 703 571 089</b>	<b>174 932 873</b>	<b>1 515 609 370</b>	<b>1 564 389 837</b>	<b>153 848 886</b>	<b>1 399 991 050</b>
<b>Departmental revenue received but not yet paid to NRF</b>						
Departmental revenue collected	(118 723)	1 695 898	(1 670 670)	(1 805 443)	(1 805 443)	1 208 272
Departmental revenue received by the NRF	(1 308 292)	(11 208 292)	(11 250 197)	(12 078 360)	(1 106 734)	(8 535 210)
Other revenue received by the NRF	1 927 015	12 946 095	10 406 290	(698 709)	9 743 482	9 743 482
<b>Other revenue received by the NRF</b>	<b>3 674</b>	<b>10 237 041</b>	<b>2 094 593</b>	<b>511</b>	<b>1 636 941</b>	<b>1 636 941</b>
ICASA	3 098	10 171 609	1 833 615	-	-	1 635 364
Financial Intelligence Centre Act	250	4 036	19 284	491	-	18 824
SARB Bidvest	-	20 030	100	-	-	-
FSCA	-	10 733	-	-	-	-
SARB Fedgro Sanctions	-	-	66 969	-	-	130
Secret Service Account	317	8 889	7 336	-	-	1 356
SARB Sanlam Life	-	-	1 000	-	-	1 000
Proceeds of organised Crime Act	9	21 744	432	20	267	267
DTI Various Entities	-	-	8 893	-	-	-
Competition Commission	-	-	156 964	-	-	-
Revenue collected on behalf of the RAF	47 907 540	4 706 006	44 406 479	47 282 230	3 904 400	43 219 348
Revenue collected on behalf of the UIF	21 634 475	1 931 292	21 107 750	21 432 659	1 823 652	19 450 973
<b>Total net revenue</b>	<b>1 816 922 567</b>	<b>1 593 056 537</b>	<b>1 633 528 649</b>	<b>1 577 772 005</b>	<b>1 465 526 582</b>	<b>1 465 526 582</b>
Cash balance NRF	4 811	(545)	6 005	1 252	2 360	2 360
Direct transfer from NRF to the RAF	(3 740 209)	(43 763 350)	(47 058 717)	(4 019 992)	(4 154 317)	(43 154 317)
Direct transfer from NRF to the UIF	(1 938 885)	(21 158 145)	(21 131 671)	(1 839 685)	(1 908 019)	(1 908 019)
CARA added as part of cash revenue in Table 4	7 340	2 646 171	41 162	(23 449)	22 858	22 858
<b>Revenue collected according to Table 4</b>	<b>176 018 632</b>	<b>1 530 780 664</b>	<b>1 565 381 025</b>	<b>151 890 431</b>	<b>1 403 089 643</b>	<b>1 403 089 643</b>

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.