

Table 1 Revenue\*

	2022/23			2021/22		
	Revised estimate	March	Year to date	Audited outcome	March**	Year to date
<b>R thousand</b>						
<b>Taxes on income and profits</b>	<b>989 876 665</b>	<b>89 625 767</b>	<b>988 505 254</b>	<b>912 870 032</b>	<b>84 576 427</b>	<b>912 870 033</b>
Personal income tax	601 649 444	54 804 405	600 366 808	553 951 488	51 780 250	553 951 488
Provisional tax, assessment payments and penalties	50 601 091	2 263 807	48 814 605	44 854 590	1 981 136	44 854 590
Employees tax	593 327 737	54 356 489	593 041 137	549 434 102	51 595 297	549 434 102
ETI credit - refunds granted against PAYE payment	(4 230 270)	(325 057)	(4 442 630)	(4 949 298)	(266 538)	(4 949 298)
ETI credit - refunds	(329 127)	(30 225)	(347 528)	(1 667 567)	(38 905)	(1 667 567)
FTI refunds	(37 719 988)	(1 449 610)	(36 698 576)	(33 720 808)	(1 490 739)	(33 720 808)
Tax on corporate income						
Corporate income tax	344 944 415	30 172 924	344 659 912	320 446 871	28 985 493	320 446 871
Secondary tax on companies	91 088	11 527	106 510	121 293	644	121 293
Withholding tax on dividends	38 423 439	3 366 874	38 012 199	33 308 179	3 202 505	33 308 179
Withholding tax on interest	767 451	47 506	725 925	468 782	40 869	468 782
Tax on retirement funds	-	-	-	(213)	-	(213)
Other						
Interest on overdue income tax	4 000 829	1 222 532	4 633 907	4 573 663	566 668	4 573 663
Small business tax amnesty	-	-	(8)	-	-	-
<b>Taxes on payroll and workforce</b>	<b>21 238 137</b>	<b>1 911 310</b>	<b>20 892 489</b>	<b>19 335 917</b>	<b>1 899 310</b>	<b>19 335 917</b>
Skills development levy	21 238 137	1 911 310	20 892 489	19 335 917	1 899 310	19 335 917
<b>Taxes on property</b>	<b>22 655 536</b>	<b>1 870 770</b>	<b>21 237 713</b>	<b>22 032 795</b>	<b>2 398 233</b>	<b>22 032 795</b>
Estate, inheritance and gift taxes						
Donations tax	664 560	163 961	682 787	635 423	174 055	635 423
Estate duty	3 826 501	400 710	3 702 226	3 140 787	255 495	3 140 787
Taxes on financial and capital transactions						
Securities transfer tax	1) 6 426 109	353 768	5 400 599	7 680 453	914 955	7 680 453
Transfer duties	11 736 366	962 331	11 452 101	10 576 151	1 053 729	10 576 151
<b>Taxes on goods and services</b>	<b>581 870 917</b>	<b>63 954 823</b>	<b>578 990 869</b>	<b>549 896 294</b>	<b>61 885 616</b>	<b>549 896 294</b>
Value-added tax	426 283 051	47 860 308	422 416 399	390 895 100	47 328 792	390 895 100
Domestic VAT	489 819 505	40 430 364	486 437 225	448 760 190	38 978 454	448 760 190
Import VAT	251 031 602	38 058 866	254 984 018	204 551 908	31 130 808	204 551 908
Refunds	(314 588 056)	(30 629 021)	(319 024 844)	(262 416 869)	(22 780 480)	(262 416 869)
Turnover tax for small businesses	10 226	1 119	12 139	8 793	793	8 793
Specific excise duties	55 228 049	5 654 142	55 154 699	49 705 130	5 507 756	49 705 130
Beer	21 306 382	2 610 177	21 370 188	19 957 814	2 465 503	19 957 814
Sorghum beer and sorghum flour	4 494	89	4 486	4 808	352	4 808
Wine and other fermented beverages	6 405 120	508 386	6 921 528	6 112 703	521 769	6 112 700
Spirits	13 455 854	1 213 374	13 174 704	11 308 512	1 298 088	11 308 513
Cigarettes and cigarette tobacco	10 915 105	629 534	10 188 505	8 958 630	578 933	8 958 630
Heated tobacco products	-	-	-	-	-	-
Pipe tobacco and cigars	431 670	26 892	402 908	413 154	20 604	413 154
Petroleum products	2) 732 512	52 229	704 937	745 552	63 187	745 552
Revenue from neighbouring countries	3) 2 246 911	613 460	2 387 443	2 203 959	559 319	2 203 959
Ad valorem excise duties	4 461 119	716 154	5 520 495	4 725 140	21 281	4 725 140
Health promotion levy	2 319 698	197 808	2 194 700	2 182 323	173 378	2 182 323
Fuel levy	79 131 044	8 168 730	80 472 844	88 888 070	7 718 678	88 888 070
Of which:						
Carbon fuel levy	2 365 653	209 444	2 441 248	2 038 849	180 325	2 038 849
CFL Domestic	1 789 084	135 296	1 803 293	1 596 569	129 664	1 596 569
CFL Imported	576 569	74 448	637 955	442 290	50 660	442 290
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	748 302	68 949	788 582	285 088	38 311	285 088
Plastic bag levy	741 868	127 861	679 818	658 216	161 221	658 216
Electricity levy	7 644 149	523 617	7 374 436	7 890 565	599 699	7 890 565
Incandescent light bulb levy	25 979	2 665	24 162	23 345	3 052	23 345
CO <sub>2</sub> tax - motor vehicle emissions	2 693 663	562 785	2 920 579	2 173 481	276 240	2 173 481
Tyre levy	789 073	74 604	745 273	714 927	60 893	714 926
International Oil Pollution Compensation Fund	-	-	-	-	-	-
Carbon tax	1 689 042	5 146	1 590 394	1 397 618	6 323	1 397 618
Other						
Universal Service Fund	105 653	945	86 521	257 500	1 038	257 500
<b>Taxes on international trade and transactions</b>	<b>76 535 408</b>	<b>9 929 814</b>	<b>76 067 525</b>	<b>59 719 265</b>	<b>8 753 843</b>	<b>59 719 265</b>
Import duties						
Customs duties	65 360 604	8 911 273	65 105 132	50 047 188	7 616 806	50 047 187
Specific excise duties on imports	8 815 170	1 155 761	8 940 284	7 946 571	1 103 716	7 946 571
Health promotion levy on imports	113 502	18 509	110 194	77 510	9 566	77 510
Other						
Miscellaneous customs and excise receipts	1 275 882	(247 434)	1 016 940	1 070 588	(146 006)	1 070 588
Diamond export duties	151 110	-	151 301	169 892	79 256	169 892
Export tax - Scrap metal	819 139	52 749	843 695	407 437	96 565	407 437
Other taxes	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-
State miscellaneous revenue	4) -	(471)	4 093	(10 657)	132	(10 658)
<b>Total tax revenue (gross)</b>	<b>1 692 176 663</b>	<b>167 292 013</b>	<b>1 696 697 134</b>	<b>1 563 754 245</b>	<b>159 523 562</b>	<b>1 563 754 246</b>
Less: SACU payments	(43 683 418)	-	(43 683 417)	(45 966 212)	-	(45 966 212)
<b>Total tax revenue (net of SACU payments)</b>	<b>1 648 493 245</b>	<b>167 292 013</b>	<b>1 643 013 717</b>	<b>1 517 788 033</b>	<b>159 523 562</b>	<b>1 517 788 034</b>
<b>Departmental revenue</b>	<b>55 077 844</b>	<b>14 069 329</b>	<b>54 496 995</b>	<b>46 601 804</b>	<b>4 875 228</b>	<b>46 601 804</b>
Sales of goods and services other than capital assets						
Sales by market establishments	6) 65 758	10 214	80 880	50 234	4 155	50 234
Non-tax receipts	6 500	1 468	7 513	6 907	757	6 907
Administrative fees	1 073 586	29 756	3 72 299	1 033 462	718 697	1 033 462
Other sales	2 718 113	95 816	2 246 092	1 723 963	309 615	1 723 963
Selling of scrap or waste and other used current goods	10 576	2 920	14 172	7 416	1 206	7 416
Transfers received	646 229	33 816	569 519	363 963	10 106	363 963
Fines penalties and forfeits	476 607	37 074	398 396	428 113	200 294	428 113
Interest, dividends and rent on land						
Interest	8 342 837	2 084 766	8 587 060	5 524 230	378 508	5 524 230
Dividends	198 282	-	382 843	916	853	916
Rent on land	25 514 160	588 829	25 354 546	28 355 264	459 001	28 355 264
Of which:						
Mining and petroleum royalties	25 492 573	557 955	25 347 636	28 456 419	573 496	28 456 419
Sales of capital assets	127 217	26 300	188 339	138 363	25 270	138 363
Financial transactions in assets and liabilities	15 897 977	11 728 420	16 364 336	8 971 104	2 766 564	8 971 104
Of which:						
NRF receipts	7) 4 573 527	1 363 460	5 221 249	6 068 425	759 978	6 068 425
<b>Total national government revenue</b>	<b>1 703 571 089</b>	<b>181 901 342</b>	<b>1 697 510 712</b>	<b>1 564 389 837</b>	<b>164 398 788</b>	<b>1 564 389 837</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>181 901 342</b>	<b>1 697 510 712</b>	<b>1 564 389 837</b>	<b>164 398 788</b>	<b>1 564 389 837</b>
Departmental revenue received but not yet paid to NRF	(9 813 847)	(8 117 949)	(8 117 949)	(1 670 670)	(2 878 944)	(1 670 670)
Departmental revenue collected	(12 887 819)	(12 887 819)	(12 887 819)	(12 076 960)	(5 541 752)	(12 076 960)
Departmental revenue received by the NRF	2 874 066	15 820 161	15 820 161	10 408 290	662 808	10 408 290
<b>Other revenue received by the NRF</b>	<b>8) 15 241</b>	<b>10 252 282</b>	<b>2 094 593</b>	<b>437 652</b>	<b>2 094 593</b>	<b>2 094 593</b>
ICASA	7 900	10 179 509	1 833 615	198 251	1 833 615	1 833 615
Financial Intelligence Centre Act	191	4 227	19 284	460	19 284	19 284
SARB Bidvest	-	-	20 030	100	100	100
FSCA	-	10 733	-	-	-	-
SARB Fedro Sanctions	-	-	66 969	66 839	66 969	66 969
Secret Service Account	293	9 182	7 336	5 980	7 336	7 336
SARB Sanlam Life	-	-	1 000	-	1 000	1 000
Proceeds of organised Crime Act	4	21 748	-	432	165	432
DTI Various Entities	-	-	8 893	8 893	8 893	8 893
Competition Commission	-	-	156 964	156 964	156 964	156 964
GPAA	6 853	6 853	-	-	-	-
Revenue collected on behalf of the Provincial Authorities	-	-	-	-	-	-
Revenue collected on behalf of the RAF	47 907 540	4 214 243	48 620 722	47 282 230	4 062 882	47 282 231
Revenue collected on behalf of the UIF	21 634 475	2 054 411	23 162 161	21 432 659	1 981 687	21 432 659
<b>Total net revenue</b>	<b>1 787 371 391</b>	<b>1 771 427 928</b>	<b>1 633 528 649</b>	<b>1 68 002 066</b>	<b>1 633 528 649</b>	<b>1 633 528 649</b>
Cash balance NRF	(5 462)	(6 007)	1 605	(750)	1 605	1 605
Direct transfer from NRF to the RAF	(4 706 006)	(48 469 851)	(47 089 317)	(3 904 406)	(47 089 317)	(3 904 406)
Direct transfer from NRF to the UIF	(1 831 292)	(23 089 437)	(21 131 671)	(1 823 652)	(21 131 671)	(1 823 652)
CARA added as part of cash revenue in Table 4	5 410	2 651 581	41 162	18 304	41 162	41 162
<b>Revenue collected according to Table 4</b>	<b>1 771 734 041</b>	<b>1 702 514 705</b>	<b>1 565 381 025</b>	<b>1 62 291 562</b>	<b>1 565 381 025</b>	<b>1 565 381 025</b>

1) The securities transfer tax replaced the unclassified 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 5(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.

\*\*) Figures for the month of March, prior year have been adjusted to be in line with Audited Outcome.