

Table 1 Revenue*

R thousand	2023/24				
	Budget estimate	April	May	June	Year to date
Taxes on income and profits	1 021 213 252	59 618 737	58 652 123	196 055 502	254 326 363
Personal income tax	640 299 958	53 111 878	51 333 606	51 172 611	155 618 095
Provisional tax, assessment payments and penalties	50 992 114	941 168	1 137 993	1 255 227	3 334 388
Employees tax	633 824 313	53 729 046	51 484 433	51 933 769	156 617 246
ETI credit - refunds granted against PAYE payment	(4 657 731)	(371 729)	(186 713)	(371 440)	(829 882)
ETI credit - refunds	(356 130)	(22 654)	(36 859)	(26 111)	(85 624)
PIT refunds	(39 502 609)	(1 163 954)	(1 065 247)	(988 835)	(3 218 035)
Tax on corporate income					
Corporate income tax	336 118 898	2 670 654	1 857 416	62 290 431	86 810 701
Secondary tax on companies	88 028	1 040	20 516	20 493	42 049
Withholding tax on dividends	39 730 900	3 427 633	5 053 440	2 068 798	10 549 872
Withholding tax on interest	793 443	86 087	63 192	61 005	210 284
Tax on retirement funds	-	-	-	-	-
Other					
Interest on overdue income tax	4 182 025	321 245	323 952	442 166	1 087 363
Small business tax amnesty	-	-	-	-	-
Taxes on payroll and workforce	23 026 959	1 866 426	1 790 038	1 839 300	5 495 765
Skills development levy	23 026 959	1 866 426	1 790 038	1 839 300	5 495 765
Taxes on property	23 862 925	1 576 690	1 746 359	1 716 451	5 039 500
Estate, inheritance and gift taxes					
Donations tax	699 977	63 459	47 694	78 806	189 958
Estate duty	4 030 428	203 616	338 126	336 998	876 740
Taxes on financial and capital transactions					
Securities transfer tax	1) 6 768 577	555 231	414 002	460 478	1 429 711
Transfer duties	12 363 942	754 385	946 537	840 169	2 541 091
Taxes on goods and services	642 765 235	37 202 891	48 267 636	48 141 765	133 612 392
Value added tax	471 476 773	23 971 648	35 697 781	34 698 689	94 368 316
Domestic VAT	522 881 471	42 301 401	41 246 365	39 754 470	123 302 236
Import VAT	251 184 661	6 341 069	22 859 858	24 756 694	53 957 621
Refunds	(302 589 358)	(24 670 821)	(28 408 442)	(29 812 276)	(82 891 539)
Turnover tax for small businesses	10 573	193	190	444	927
Specific excise duties	58 955 846	3 757 621	4 126 397	3 974 518	11 859 536
Beer	22 456 301	958 857	1 803 012	1 732 965	4 494 834
Sorghum beer and sorghum flour	4 798	1 145	13	1 636	2 794
Wine and other fermented beverages	6 837 455	625 212	611 522	551 521	1 788 255
Spirits	14 364 101	1 197 078	994 033	1 242 599	3 433 710
Cigarettes and cigarette tobacco	11 651 855	859 402	346 385	365 641	1 571 428
Heated tobacco products	-	-	-	-	-
Vaping tobacco	-	-	-	-	-
Pipe tobacco and cigars	460 807	57 076	16 588	17 463	91 127
Petroleum products	2) 781 956	52 688	354 844	62 693	470 225
Revenue from neighbouring countries	3) 2 398 574	6 164	18 496	6 164	6 164
Ad valorem excise duties	4 698 867	1 835 222	18 496	1 381	1 855 098
Health promotion levy	2 476 274	218 082	190 795	113 085	521 961
Fuel levy	90 407 780	6 430 029	7 384 563	8 274 242	22 088 833
Of which:					
Carbon fuel levy	2 613 136	194 520	211 289	219 987	625 796
CFL Domestic	1 899 559	152 761	155 367	158 737	466 805
CFL Imported	713 577	47 799	55 922	61 250	158 931
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax	785 219	81 348	79 077	69 852	230 277
Plastic bag levy	778 468	1 470	1 098	152 354	154 922
Electricity levy	7 719 455	599 380	565 978	615 454	1 780 813
Incandescent light bulb levy	26 235	454	1 672	1 357	3 483
CO ₂ tax - motor vehicle emissions	2 720 199	233 791	140 269	171 846	545 908
Tyre levy	828 002	73 247	56 635	66 975	196 858
International Oil Pollution Compensation Fund	2 500	-	-	-	-
Carbon tax	1 772 370	354	3 832	633	4 820
Other					
Universal Service Fund	106 694	152	854	733	1 739
Taxes on international trade and transactions	76 588 081	2 545 304	5 436 653	6 341 302	14 323 258
Import duties					
Customs duties	65 384 832	2 267 802	4 980 885	5 524 195	12 772 883
Specific excise duties on imports	8 836 168	110 107	389 608	593 322	1 093 036
Health promotion levy on imports	113 571	5 389	6 662	8 803	21 044
Other					
Miscellaneous customs and excise receipts	1 288 451	119 301	14 407	180 461	314 170
Diamond export duties	150 302	12 190	12 714	2 894	27 798
Export tax - Scrap metal	814 756	30 515	32 186	31 627	94 327
Other taxes	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-
State miscellaneous revenue	2 807	(23)	88	88	2 872
Total tax revenue (gross)	1 787 456 472	102 812 955	115 892 786	194 094 409	412 800 150
Less: SACU payments	(79 810 980)	(19 952 745)	-	-	(19 952 745)
Total tax revenue (net of SACU payments)	1 707 645 491	82 860 210	115 892 786	194 094 409	392 847 405
Departmental revenue	51 583 356	2 160 227	2 520 531	8 577 496	13 258 254
Sales of goods and services other than capital assets					
Sales by market establishments	6) 63 584	10 385	10 152	10 604	31 141
Non-tax receipts	6 500	340	443	550	1 333
Administrative fees	1 140 408	15 414	40 569	30 003	85 986
Other sales	1 125 737	119 158	106 334	47 567	273 058
Selling of scrap or waste and other used current goods	9 959	1 461	135	159	1 766
Transfers received	660 393	18 414	159 204	759	159 963
Fines penalties and forfeits	462 803	18 414	27 738	18 828	64 980
Interest, dividends and rent on land					
Interest	11 209 889	602 840	1 659 125	486 581	2 748 545
Dividends	249 472	-	-	25	25
Rent on land	22 501 781	280 282	83 606	7 362 705	7 726 593
Of which:					
Mineral and petroleum royalties	22 468 607	278 962	82 620	7 361 042	7 722 624
Sales of capital assets	131 285	1 700	1 516	1 500	4 717
Financial transactions in assets and liabilities	14 021 505	1 110 234	431 709	618 215	2 160 158
Recoveries of accrued revenue	-	-	-	-	-
Recovery of loans	-	-	-	147	147
Accounts receivable	7 632	9 624	8 333	8 333	25 589
Other receipts	34 675	31 830	13 974	13 974	80 478
Forex gains	385	17	106	106	509
Arsenal wages income	-	-	-	1	1
Cash surpluses	15	2	2 163	2 163	2 181
Deposits on accommodation	608	5	7	7	619
Deposits abroad	-	-	-	-	-
Breach of contracts	-	-	-	33	33
Recovery of payments made	-	-	-	-	-
Recovery of previous years' expenditure	29 656	17 288	10 650	57 593	57 593
State cheques	2	15 846	3	3	15 851
Unallocated credits	4 008	(1 328)	1 010	1 010	3 691
Unclaimed security deposits	0	0	0	0	0
Of which:					
NRF receipts	7) 11 053 000	1 067 927	390 255	595 761	2 053 943
Total national government revenue	1 759 228 847	85 020 437	118 413 317	202 671 906	406 105 659
Reconciliation to total net revenue and revenue collected on Table 4					
Total national government revenue	1 759 228 847	85 020 437	118 413 317	202 671 906	406 105 659
Departmental revenue received but not yet paid to NRF					
Departmental revenue collected	-	(3 325)	462 276	267 093	726 943
Departmental revenue received by the NRF	8) 810 013	(813 338)	(2 047 655)	(620 639)	(3 481 681)
Departmental revenue received by the NRF	-	810 013	2 509 931	887 786	4 207 730
Other revenue received by the NRF					
ICASA	287 950	391 699	34 569	34 569	714 218
Financial Intelligence Centre Act	408	199	273	273	880
SARB Bidvest	-	-	-	-	-
FSCA	-	-	-	-	-
SARB Sanctions	-	-	4 367	-	4 367
Secret Service Account	-	-	-	-	-
Proceeds of organised Crime Act	9	1 290	9	9	1 308
GPAA	-	-	-	-	-
Revenue collected on behalf of the RAF	48 290 800	3 798 446	3 985 400	3 879 601	11 863 446
Revenue collected on behalf of the UIF	22 590 719	1 872 312	1 961 807	2 038 099	5 872 218
Total net revenue	1 830 110 365	90 976 237	125 220 353	208 891 547	425 088 140
Cash balance NRF	(1 051)	(1 051)	2 374	2 371	3 694
Direct transfer from NRF to the RAF	(4 214 243)	(2 798 446)	(3 985 400)	(3 985 400)	(11 998 089)
Direct transfer from NRF to the UIF	(2 054 471)	(1 872 312)	(1 872 312)	(1 961 807)	(5 888 530)
CARA added as part of cash revenue in Table 4	4 500	4 500	7 863	7 863	24 851
Revenue collected according to Table 4	1 830 110 365	84 711 032	119 564 451	202 954 574	407 230 066

1) The securities transfer tax replaced the unauthorised 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.