

Table 1 Revenue*

R thousand	2023/24						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income and profits	1 021 213 252	59 618 737	58 652 123	136 055 502	39 485 633	93 536 445	387 358 441
Personal income tax	640 259 958	53 111 878	51 333 508	51 172 811	35 216 614	58 151 387	248 986 098
Provisional tax, assessment payments and penalties	50 992 114	941 168	1 137 993	1 265 227	1 368 421	13 016 865	17 719 675
Employees tax	633 824 313	53 729 046	51 484 433	51 303 769	50 100 564	50 224 577	256 842 390
ETI credit - refunds granted against PAYE payment	(4 657 731)	(371 729)	(186 713)	(371 440)	(287 781)	(276 113)	(1 493 776)
ETI credit - refunds	(356 130)	(22 654)	(36 859)	(26 111)	(15 150)	(242 439)	(343 213)
PIT refunds	(39 502 609)	(1 163 954)	(1 065 247)	(988 835)	(15 949 440)	(4 571 503)	(23 738 979)
Tax on corporate income							
Corporate income tax	336 118 898	2 670 854	1 857 416	82 290 431	2 098 384	32 486 292	121 403 376
Secondary tax on companies	88 028	1 040	20 516	20 493	11 345	1 029	54 423
Withholding tax on dividends	39 730 900	3 427 633	5 063 440	2 068 798	1 673 416	2 252 019	14 475 307
Withholding tax on interest	793 443	86 087	63 192	61 005	137 427	65 938	413 648
Tax on retirement funds	-	-	-	-	-	-	-
Other							
Interest on overdue income tax	4 182 025	321 245	323 952	442 166	358 447	579 780	2 025 590
Small business tax amnesty	-	-	-	-	-	-	-
Taxes on payroll and workforce	23 026 959	1 866 426	1 790 038	1 839 300	1 797 243	1 791 003	9 084 011
Skills development levy	23 026 959	1 866 426	1 790 038	1 839 300	1 797 243	1 791 003	9 084 011
Taxes on property	23 862 925	1 576 690	1 746 359	1 716 451	1 700 573	1 669 924	8 409 996
Estate, inheritance and gift taxes							
Donations tax	699 977	63 459	47 694	78 806	46 615	57 430	294 003
Estate duty	4 030 428	203 616	338 126	336 998	235 875	381 793	1 496 408
Taxes on financial and capital transactions							
Securities transfer tax	1) 6 768 577	555 231	414 002	460 478	639 220	405 308	2 474 239
Transfer duties	12 363 942	754 385	946 537	840 169	778 862	825 393	4 145 346
Taxes on goods and services	642 765 255	37 202 991	48 287 636	48 141 765	56 556 221	46 280 140	236 448 752
Value-added tax	471 476 773	23 971 649	35 697 781	34 698 889	39 520 154	34 697 242	168 585 715
Domestic VAT	522 881 471	42 301 401	41 246 365	39 754 470	43 249 712	42 736 147	209 288 096
Import VAT	251 184 661	6 341 069	22 859 858	24 756 694	23 173 052	22 732 481	99 863 154
Refunds	(302 589 358)	(24 670 821)	(28 408 442)	(29 812 276)	(26 902 610)	(30 771 386)	(140 565 535)
Turnover tax for small businesses	10 573	193	190	444	78	3 497	4 402
Specific excise duties	59 955 846	3 757 621	4 126 397	3 974 518	4 314 462	2 902 800	19 075 798
Beer	22 456 301	958 857	1 803 012	1 732 965	1 476 513	1 690 168	7 661 514
Sorghum beer and sorghum flour	4 798	1 145	13	1 636	597	482	3 874
Wine and other fermented beverages	6 837 455	625 212	611 522	551 521	606 333	41 220	2 436 807
Spirits	14 364 101	1 197 078	994 033	1 242 599	1 115 739	579 003	5 128 452
Cigarettes and cigarette tobacco	11 651 855	899 402	346 385	365 641	423 616	477 013	2 472 057
Heated tobacco products	-	-	-	-	-	-	-
Vaping tobacco	-	-	-	-	-	-	-
Pipe tobacco and cigars	460 807	57 076	16 588	17 463	11 359	55 921	158 407
Petroleum products	2) 781 966	52 688	354 844	62 693	60 804	58 993	590 021
Revenue from neighbouring countries	3) 2 398 574	6 164	-	-	619 501	-	625 665
Ad valorem excise duties	4 698 867	1 835 222	18 496	1 381	1 698 337	4 038	3 557 473
Health promotion levy	2 476 274	218 082	190 795	113 085	160 730	154 241	836 932
Fuel levy	90 407 780	6 430 029	7 384 563	8 274 242	7 746 007	7 489 523	37 324 363
Of which:							
Carbon fuel levy	2 613 136	194 520	211 289	219 987	221 048	216 186	1 063 030
CFL Domestic	1 899 559	152 761	155 367	158 737	165 395	166 350	799 611
CFL Imported	713 577	471 759	55 922	61 250	55 663	49 836	264 419
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	72 848	71 936	375 061
Plastic bag levy	778 468	1 470	1 098	152 354	1 205	1 672	157 798
Electricity levy	7 719 455	599 380	565 978	615 454	628 464	635 250	3 044 527
Incandescent light bulb levy	26 235	454	1 672	1 357	1 283	2 014	6 779
CO ₂ tax - motor vehicle emissions	2 720 199	233 791	140 269	171 848	340 077	160 241	1 046 226
Tyre levy	828 002	73 247	56 635	66 975	95 800	48 328	340 985
International Oil Pollution Compensation Fund	2 500	-	-	-	3 598	-	3 598
Carbon tax	1 772 370	354	3 832	633	1 971 162	51 651	2 027 633
Other							
Universal Service Fund	106 694	152	854	733	2 015	57 707	61 461
Taxes on international trade and transactions	76 588 081	2 545 304	5 436 653	6 341 302	6 414 658	5 998 734	26 736 651
Import duties							
Customs duties	65 384 832	2 267 602	4 980 885	5 524 195	5 645 203	5 209 802	23 627 887
Specific excise duties on imports	8 836 168	110 107	389 608	543 322	543 322	632 179	2 268 537
Health promotion levy on imports	113 571	5 389	6 852	8 803	8 695	8 272	38 001
Other							
Miscellaneous customs and excise receipts	1 288 451	119 301	14 407	180 461	189 394	113 816	617 380
Diamond export duties	150 302	12 190	12 714	2 894	6 065	4 881	38 745
Export tax - Scrap metal	814 756	30 515	32 186	31 627	21 989	29 784	146 100
Other taxes	-	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-	-
State miscellaneous revenue	4) -	2 807	(23)	88	(145)	(1 554)	1 173
Total tax revenue (gross)	1 787 456 472	102 812 955	115 892 786	194 094 409	105 964 182	149 274 692	668 039 024
Less: SACU payments	5) (79 810 980)	(19 952 745)	-	-	(19 952 745)	-	(39 905 490)
Total tax revenue (net of SACU payments)	1 707 645 491	82 860 210	115 892 786	194 094 409	86 011 437	149 274 692	628 133 534
Departmental revenue	51 583 356	2 202 956	2 596 923	8 643 844	1 518 309	1 439 162	16 401 195
Sales of goods and services other than capital assets							
Sales by market establishments	6) 63 584	10 405	10 172	10 624	21 856	12 965	66 022
Non-tax receipts	6 500	340	443	550	485	1 022	2 840
Administrative fees	1 140 408	17 753	46 048	34 416	25 927	41 003	165 147
Other sales	1 125 737	142 932	139 770	77 683	118 947	202 733	682 064
Selling of scrap or waste and other used current goods	9 999	1 574	400	539	635	337	3 485
Transfers received	660 393	-	159 204	759	(121)	753	160 595
Fines penalties and forfeits	462 803	19 445	34 510	26 993	80 207	31 143	192 297
Interest, dividends and rent on land							
Interest	11 209 889	602 976	1 659 265	486 704	798 739	811 135	4 368 818
Dividends	249 472	-	-	25	-	99 000	99 025
Rent on land	22 501 781	280 282	83 606	7 362 705	14 357	(37 846)	7 703 103
Of which:							
Mineral and petroleum royalties	22 468 607	278 962	82 620	7 361 042	12 823	(39 548)	7 695 900
Sales of capital assets	131 285	5 468	21 919	11 780	13 758	15 238	68 164
Financial transactions in assets and liabilities	14 021 505	1 121 781	441 587	631 067	443 520	261 680	2 899 636
Of which:							
NRF receipts	7) 11 053 000	1 067 927	390 255	595 761	400 873	202 592	2 657 408
Total national government revenue	1 759 228 847	85 063 166	118 489 709	202 738 254	87 529 747	150 713 853	644 534 729
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue	1 759 228 847	85 063 166	118 489 709	202 738 254	87 529 747	150 713 853	644 534 729
Departmental revenue received but not yet paid to NRF	-	(46 059)	385 883	200 745	(38 244)	281 547	743 876
Departmental revenue collected	-	(85 068)	(2 124 048)	(687 041)	(1 104 613)	(1 276 117)	(6 047 867)
Departmental revenue received by the NRF	-	810 013	2 509 931	887 786	1 066 369	1 517 664	6 791 763
Other revenue received by the NRF	8) -	288 367	397 555	34 851	101 822	218 122	1 040 717
ICASA	-	287 950	391 699	34 569	95 867	217 454	1 027 539
Financial Intelligence Centre Act	-	408	199	273	225	649	1 754
SARB Bidvest	-	-	-	-	-	-	-
FSCA	-	-	-	-	-	-	10
SARB Sanctions	-	-	4 367	-	5 730	-	10 097
Secret Service Account	-	-	-	-	-	-	-
Proceeds of organised Crime Act	-	9	1 290	9	-	9	1 317
GPAA	-	-	-	-	-	-	-
Revenue collected on behalf of the RAF	48 290 800	3 798 446	3 985 400	3 879 601	4 017 267	4 339 656	20 200 369
Revenue collected on behalf of the UIF	22 590 719	1 872 312	1 961 807	2 036 099	2 009 805	2 027 619	9 909 642
Total net revenue	1 830 110 365	90 976 237	125 220 353	208 891 547	93 620 399	157 540 794	676 249 333
Cash balance NRF	-	(1 051)	2 374	2 371	(2 706)	(1 222)	866
Direct transfer from NRF to the RAF	(4 214 243)	(3 798 446)	(3 985 400)	(3 879 601)	(3 879 601)	(4 017 267)	(19 894 957)
Direct transfer from NRF to the UIF	(2 054 411)	(1 872 312)	(1 961 807)	(2 036 099)	(2 009 805)	(2 009 809)	(9 936 434)
CARA added as part of cash revenue in Table 4	4 500	12 488	7 863	1 535	3 541	29 927	29 927
Revenue collected according to Table 4	1 830 110 365	84 711 032	119 564 457	202 954 574	87 701 528	151 517 141	646 448 735

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.