

Table 1 Revenue*

R thousand	2023/24							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income and profits	1 021 213 252	59 618 737	58 652 123	136 055 502	39 495 633	93 536 445	77 382 916	464 741 357
Personal income tax	640 299 958	53 111 878	51 333 606	51 172 611	35 216 614	58 151 387	59 963 264	299 969 360
Provisional tax, assessment payments and penalties	50 992 114	941 168	1 137 993	1 255 227	1 368 421	13 016 865	2 496 044	20 215 719
Employers tax	633 824 313	53 728 046	51 484 433	51 303 769	59 100 564	59 224 977	52 316 169	305 215 659
ETI credit - refunds granted against PAYE payment	(4 657 731)	(371 729)	(186 713)	(371 440)	(287 781)	(276 113)	(366 573)	(1 860 349)
ETI credit - refunds	(356 130)	(22 654)	(36 859)	(26 111)	(15 150)	(242 439)	(60 781)	(403 994)
PIT refunds	(39 502 609)	(1 163 954)	(1 065 247)	(988 835)	(15 949 440)	(4 571 503)	(3 461 596)	(27 200 575)
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	24 111 251	145 514 627
Secondary tax on companies	88 028	1 040	20 516	20 493	11 345	1 029	8 232	62 655
Withholding tax on dividends	39 730 900	3 427 633	5 053 440	2 068 798	1 673 416	2 252 019	1 772 944	16 248 250
Withholding tax on interest	793 443	86 087	63 192	61 005	137 427	65 938	90 363	504 012
Other								
Interest on overdue income tax	4 182 025	321 245	323 952	442 166	358 447	579 780	416 862	2 442 452
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	1 873 861	10 957 872
Skills development levy	23 026 959	1 866 426	1 790 038	1 839 300	1 797 243	1 791 003	1 873 861	10 957 872
Taxes on property	23 862 925	1 576 690	1 746 359	1 716 451	1 700 733	1 669 924	1 446 006	9 856 002
Estate, inheritance and gift taxes								
Donations tax	699 977	63 459	47 694	78 806	46 615	57 430	44 215	338 218
Estate duty	4 030 428	203 616	338 126	336 998	235 875	381 793	302 045	1 798 453
Taxes on financial and capital transactions								
Securities transfer tax	6 768 577	555 231	414 002	460 478	639 220	405 308	396 602	2 870 841
Transfer duties	12 363 942	754 385	946 537	840 169	778 862	825 393	703 144	4 848 489
Taxes on goods and services	642 765 255	37 202 991	48 267 636	48 141 765	56 556 221	46 280 140	49 366 713	285 815 466
Value-added tax	471 476 773	23 971 649	35 697 781	34 698 889	39 520 154	34 697 242	36 524 709	205 110 424
Domestic VAT	522 881 471	42 301 401	41 246 365	39 754 470	43 249 712	42 736 147	44 881 215	254 169 311
Import VAT	251 184 661	6 341 069	22 859 858	24 756 694	23 173 052	22 732 481	23 225 891	123 089 046
Refunds	(302 589 358)	(24 670 821)	(28 408 442)	(29 812 276)	(26 902 610)	(30 771 386)	(31 582 398)	(172 147 933)
Turnover tax for small businesses	10 573	193	190	444	78	3497	533	4 934
Specific excise duties	58 955 846	3 757 621	4 126 397	3 974 518	4 314 462	2 902 800	3 460 464	22 536 261
Beer	22 456 301	958 857	1 803 012	1 732 965	1 476 513	1 690 168	1 725 819	9 387 333
Sorghum beer and sorghum flour	4 798	1 145	13	1 636	597	482	269	4 143
Wine and other fermented beverages	6 837 455	625 212	611 522	551 521	606 333	41 220	478 646	2 914 453
Spirits	14 364 101	1 197 078	994 033	1 242 599	1 115 739	579 003	654 427	5 782 879
Cigarettes and cigarette tobacco	11 051 855	859 402	346 385	365 641	423 616	477 013	502 959	2 975 016
Pipe tobacco and cigars	460 807	57 076	16 588	17 463	11 359	55 921	37 677	196 084
Petroleum products	781 956	52 688	354 844	62 693	60 804	58 993	60 667	650 689
Revenue from neighbouring countries	2 398 574	6 164	-	6 190	-	-	-	625 665
Ad valorem excise duties	4 698 867	1 835 222	18 496	1 381	1 698 337	4 038	428	3 557 901
Health promotion levy	2 476 274	218 082	190 795	113 085	160 730	154 241	175 953	1 012 885
Fuel levy	90 407 780	6 430 029	7 384 563	8 274 242	7 746 007	7 489 523	8 131 815	45 456 178
Of which:								
Carbon fuel levy	2 613 136	194 520	211 289	219 987	221 048	216 186	226 282	1 289 312
CFL Domestic	1 899 559	152 761	155 367	158 737	165 390	166 350	166 591	966 191
CFL Imported	713 577	41 759	55 922	61 250	55 653	49 836	58 701	323 121
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	67 693	442 754
Plastic bag levy	778 468	1 470	1 098	1 205	1 372	1 372	1 372	331 315
Electricity levy	7 719 455	599 380	565 978	615 454	628 464	635 250	619 928	3 664 455
Incandescent light bulb levy	26 235	454	1 672	1 357	1 283	2 014	1 732	8 511
CO ₂ tax - motor vehicle emissions	2 720 199	233 791	140 269	171 849	340 077	160 241	162 342	1 208 568
Tyre levy	628 002	73 247	56 635	66 975	95 800	46 328	36 788	377 773
International Oil Pollution Compensation Fund	2 500	-	-	-	3 598	-	1 323	4 921
Carbon tax	1 772 370	354	3 832	633	1 971 162	51 651	4 535	2 032 168
Other								
Universal Service Fund	106 694	152	854	733	2 015	57 707	4 956	66 417
Taxes on international trade and transactions	76 588 081	2 545 304	5 436 653	6 341 302	6 414 658	5 998 734	5 922 155	32 658 805
Import duties								
Customs duties	65 384 832	2 267 802	4 980 885	5 524 195	5 645 203	5 209 802	5 103 506	28 731 394
Specific excise duties on imports	8 836 168	110 107	389 608	593 322	543 322	632 179	669 830	2 938 368
Health promotion levy on imports	113 571	5 389	6 852	8 803	8 685	8 831	8 831	46 832
Other								
Miscellaneous customs and excise receipts	1 288 451	119 301	14 407	180 461	189 394	113 816	70 290	687 670
Diamond export duties	150 302	12 190	12 714	2 894	6 065	4 881	45 708	84 453
Export tax - Scrap metal	814 756	30 515	32 186	31 627	21 989	29 784	23 988	170 089
Other taxes								
Stamp duties and fees	-	-	-	-	-	-	-	-
State miscellaneous revenue	-	2 807	(23)	88	(145)	(1 554)	33	1 206
Total tax revenue (gross)	1 787 456 472	102 813 955	115 892 786	194 094 409	105 864 182	149 274 892	135 991 683	804 030 708
Less: SACU payments	(79 810 980)	(19 953 745)	-	-	(19 953 745)	-	-	(39 965 490)
Total tax revenue (net of SACU payments)	1 707 645 491	82 860 210	115 892 786	194 094 409	86 011 437	149 274 892	135 991 683	764 125 218
Departmental revenue	51 583 356	2 202 956	2 996 923	8 643 844	1 518 309	1 439 162	2 629 473	19 030 668
Sales of goods and services other than capital assets								
Sales by market establishments	63 584	10 405	10 172	10 624	12 865	12 965	12 965	78 904
Non-tax receipts	6 500	340	443	550	485	1 022	528	3 368
Administrative fees	1 140 408	17 753	46 048	34 416	25 927	41 003	32 505	197 651
Other sales	1 125 737	142 932	139 770	77 683	118 947	202 733	108 744	790 808
Selling of scrap or waste and other used current goods	9 999	1 574	400	539	337	413	413	3 899
Transfers received	660 393	-	159 204	759	(121)	753	26 322	186 916
Fines penalties and forfeits	462 803	19 445	34 510	26 993	80 207	31 143	32 413	224 710
Interest, dividends and rent on land								
Interest	11 209 889	602 976	1 659 265	486 704	798 739	811 135	382 409	4 741 227
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)	417 418	8 120 521
Of which:								
Mineral and petroleum royalties	22 468 607	278 962	82 620	7 361 042	12 823	(39 549)	416 176	8 112 076
Sales of capital assets	131 285	5 468	21 919	11 780	13 758	15 238	10 107	78 271
Financial transactions in assets and liabilities	14 021 505	1 121 781	441 587	631 067	443 520	261 680	1 605 733	4 505 369
Of which:								
NRF receipts	11 053 000	1 067 927	390 255	595 761	400 873	202 592	1 566 580	4 222 998
Total national government revenue	1 759 228 847	85 063 166	118 489 709	202 738 254	87 529 747	150 713 853	138 621 156	783 155 885
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	138 621 156	783 155 885
Departmental revenue received but not yet paid to NRF	-	(46 055)	385 883	200 745	(38 244)	241 547	232 973	976 849
Departmental revenue collected	-	(856 068)	(2 124 048)	(687 041)	(1 104 613)	(1 276 117)	(646 716)	(6 694 603)
Departmental revenue received by the NRF	-	810 013	2 509 931	887 786	1 066 369	1 517 664	879 689	7 671 452
Other revenue received by the NRF	-	288 367	397 555	34 851	101 827	36 728	1 077 446	-
ICASA	-	287 950	391 699	34 569	95 867	217 454	34 079	1 061 618
Financial Intelligence Centre Act	-	408	199	273	225	649	1 980	3 734
FSCA	-	-	-	-	-	10	-	10
SARB Sanctions	-	-	4 367	-	5 730	-	-	10 097
Secret Service Account	-	-	-	-	-	-	-	661
Proceeds of organised Crime Act	-	9	1 290	9	-	9	9	1 326
DTI Various Entities	-	-	-	-	-	-	-	-
Competition Commission	-	-	-	-	-	-	-	-
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	4 251 730	24 272 099
Revenue collected on behalf of the UIF								