

Table 1 Revenue*

R thousand	2023/24									
	Revised estimate	April	May	June	July	August	September	October	Year to date	
Taxes on income and profits	990 851 586	59 618 737	58 652 123	136 055 502	39 495 633	93 536 445	77 382 916	61 772 309	526 513 667	
Personal income tax	646 736 997	53 111 878	51 333 606	51 172 611	35 216 614	58 151 387	50 983 264	50 118 611	350 087 912	
Provisional tax, assessment payments and penalties	54 127 644	941 158	1 137 993	1 255 227	1 368 421	13 016 865	2 496 044	2 684 504	22 900 224	
Employers tax	630 016 723	53 728 046	51 484 433	51 303 769	50 224 577	59 100 564	52 376 169	52 231 624	361 450 184	
ETI credit - refunds granted against PAYE payment	(4 077 483)	(371 729)	(186 713)	(371 440)	(287 781)	(276 113)	(366 573)	(288 757)	(2 149 106)	
ETI credit - refunds	(766 960)	(22 654)	(36 859)	(26 111)	(15 150)	(242 439)	(60 781)	(73 803)	(477 797)	
PIT refunds	(41 560 927)	(1 163 954)	(1 065 247)	(988 835)	(15 949 440)	(4 571 503)	(3 461 596)	(4 434 958)	(31 635 533)	
Tax on corporate income										
Corporate income tax	300 328 950	2 670 854	1 857 416	82 290 431	2 098 384	32 486 292	24 111 251	2 084 732	147 599 359	
Secondary tax on companies	96 400	1 040	20 516	20 493	11 345	1 029	8 232	636	63 291	
Withholding tax on dividends	36 103 691	3 427 633	5 053 440	2 068 798	1 673 416	2 252 019	1 772 944	9 023 780	25 272 031	
Withholding tax on interest	905 383	86 087	63 192	61 005	137 427	65 938	90 363	161 803	665 815	
Other										
Interest on overdue income tax	6 678 165	321 245	323 952	442 166	358 447	579 780	416 862	382 747	2 825 200	
Small business tax amnesty	-	-	-	-	-	-	-	-	-	
Taxes on payroll and workforce	22 712 959	1 866 426	1 790 038	1 839 300	1 797 243	1 791 003	1 873 861	1 831 640	12 789 512	
Skills development levy	22 712 959	1 866 426	1 790 038	1 839 300	1 797 243	1 791 003	1 873 861	1 831 640	12 789 512	
Taxes on property	20 532 030	1 576 690	1 746 359	1 716 451	1 700 573	1 669 924	1 446 006	1 936 273	11 792 274	
Estate, inheritance and gift taxes										
Donations tax	759 849	63 459	47 694	78 806	46 615	57 430	44 215	40 227	378 445	
Estate duty	3 994 978	203 616	338 126	336 998	235 875	381 793	302 045	322 456	2 120 909	
Taxes on financial and capital transactions										
Securities transfer tax	5 808 051	555 231	414 002	460 478	639 220	405 308	396 602	728 488	3 599 329	
Transfer duties	9 969 151	754 385	946 537	840 169	778 862	825 393	703 144	845 101	5 693 591	
Taxes on goods and services	616 872 433	37 202 991	48 267 632	48 141 765	56 556 221	46 280 140	49 366 713	52 743 164	338 558 629	
Value-added tax	445 844 496	23 971 649	35 697 781	34 698 889	39 520 154	34 697 242	36 518 709	36 918 256	242 028 680	
Domestic VAT	521 425 533	42 301 401	41 246 365	39 754 470	43 249 712	42 736 147	44 881 215	43 826 526	297 995 837	
Import VAT	277 308 102	6 341 069	22 859 858	24 756 694	23 173 052	22 732 481	23 225 891	22 627 144	145 716 190	
Refunds	(352 889 139)	(24 670 821)	(28 408 442)	(29 812 276)	(26 902 610)	(30 771 386)	(31 582 398)	(29 535 415)	(201 683 347)	
Turnover tax for small businesses	9 218	193	190	444	533	349	530	350	5 284	
Specific excise duties	55 252 436	3 757 621	4 126 397	3 974 518	4 314 462	2 902 800	3 460 464	4 426 273	26 962 534	
Beer	21 916 064	958 857	1 803 012	1 732 955	1 476 513	1 690 168	1 725 819	1 771 330	11 586 664	
Sorghum beer and sorghum flour	6 851	1 145	13	1 636	597	482	269	370	4 513	
Wine and other fermented beverages	7 302 975	625 212	611 522	551 521	606 333	41 220	478 646	608 993	3 523 445	
Spirits	12 547 896	1 197 078	994 033	1 242 599	1 115 739	579 003	654 427	769 880	6 552 759	
Cigarettes and cigarette tobacco	9 586 644	859 402	346 385	365 641	423 616	477 013	502 959	672 729	3 647 745	
Vaping tobacco	-	-	-	-	-	-	-	-	183	
Pipe tobacco and cigars	404 965	57 076	16 588	17 463	11 359	55 921	37 677	22 088	218 172	
Petroleum products	1 009 847	52 688	354 844	62 693	60 804	58 993	60 667	58 828	709 516	
Revenue from neighbouring countries	2 477 194	6 164	-	-	619 501	-	-	521 871	1 147 535	
Ad valorem excise duties	6 620 260	1 835 222	18 496	1 381	1 698 337	4 038	428	2 172 844	5 730 745	
Health promotion levy	2 328 608	218 082	190 795	113 085	160 730	154 241	175 953	205 979	1 218 864	
Fuel levy	92 020 253	6 430 029	7 384 563	8 274 242	7 746 007	7 489 523	8 131 815	7 837 426	53 293 605	
Of which:										
Carbon fuel levy	2 468 484	194 520	211 289	219 987	221 048	216 186	226 282	218 254	1 507 566	
CFL Domestic	1 986 576	152 761	155 367	158 737	165 395	166 350	167 581	162 585	1 128 776	
CFL Imported	481 908	41 759	55 922	61 250	55 653	49 836	58 701	55 670	378 791	
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	925 600	81 348	79 077	69 852	72 848	71 936	67 693	81 125	523 880	
Plastic bag levy	693 751	1 470	1 098	152 354	1 205	1 672	173 516	1 465	332 780	
Electricity levy	7 063 643	599 380	565 978	615 454	628 464	635 250	619 928	578 280	4 242 734	
Incandescent light bulb levy	20 541	454	1 672	1 307	1 283	2 014	1 732	1 655	10 166	
CO ₂ tax - motor vehicle emissions	2 940 048	233 791	140 269	171 848	340 077	160 241	162 342	393 697	1 602 265	
Tyre levy	795 380	73 247	56 635	66 975	95 800	48 328	36 788	89 148	466 921	
International Oil Pollution Compensation Fund	2 500	-	-	-	3 598	-	1 323	-	4 921	
Carbon tax	2 268 041	354	3 832	633	1 971 162	51 651	4 535	17 562	2 049 730	
Other										
Universal Service Fund	87 657	152	854	733	2 015	57 707	4 956	19 105	85 523	
Taxes on international trade and transactions	79 703 625	2 545 304	5 436 653	6 341 302	6 414 658	5 998 734	5 922 155	6 573 099	39 231 905	
Import duties										
Customs duties	68 804 199	2 267 802	4 980 885	5 524 195	5 645 203	5 209 802	5 103 506	5 607 289	34 338 662	
Specific excise duties on imports	8 937 337	110 107	389 608	593 322	543 322	669 830	632 179	826 738	3 765 105	
Health promotion levy on imports	114 102	5 389	6 852	8 803	8 685	8 272	8 831	13 755	60 588	
Other										
Miscellaneous customs and excise receipts	1 061 028	119 301	14 407	180 461	189 394	113 816	70 290	80 407	768 077	
Diamond export duties	187 529	12 190	12 714	2 894	6 065	4 881	45 708	8 181	92 634	
Export tax - Scrap metal	599 429	30 515	32 186	31 627	21 989	29 784	23 988	36 729	206 817	
Other taxes										
Stamp duties and fees	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	-	2 807	(23)	88	(145)	(1 554)	33	97	1 303	
Total tax revenue (gross)	1 730 672 633	102 812 955	115 892 786	194 094 409	105 964 182	149 274 692	135 991 663	124 856 582	928 887 290	
Less: SACU payments	(79 810 980)	(19 952 745)	-	-	(19 952 745)	-	-	-	(59 858 235)	
Total tax revenue (net of SACU payments)	1 650 861 653	82 860 210	115 892 786	194 094 409	86 011 437	149 274 692	135 991 663	104 903 347	869 029 055	
Departmental revenue	63 984 321	2 202 956	2 596 923	8 643 844	1 518 309	1 439 162	2 629 473	5 155 118	24 185 786	
Sales of goods and services other than capital assets										
Sales by market establishments	106 395	10 405	10 172	10 624	21 856	12 965	12 882	12 908	91 811	
Non-tax receipts	7 700	340	443	550	485	1 022	528	1 061	4 428	
Administrative fees	1 375 700	17 753	46 048	34 416	25 927	41 003	32 505	37 220	234 871	
Other sales	1 285 024	142 932	139 770	77 683	118 947	202 733	108 744	94 685	885 493	
Selling of scrap or waste and other used current goods	8 555	1 574	400	539	635	337	413	668	4 566	
Transfers received	661 065	-	159 204	759	(121)	753	26 322	241 431	428 348	
Fines penalties and forfeits	537 971	19 445	34 510	26 993	80 207	31 143	32 413	35 474	260 184	
Interest, dividends and rent on land										
Interest	7 993 240	602 976	1 659 265	486 704	798 739	811 135	382 409	436 358	5 177 585	
Dividends	349 465	-	83 606	25	-	99 000	-	99 025	99 025	
Rent on land	14 321 972	280 282	83 606	7 362 705	14 357	(37 846)	417 418	(233 669)	7 886 852	
Of which:										
Mineral and petroleum royalties	14 303 303	278 962	82 620	7 361 042	12 823	(39 549)	416 176	(235 625)	7 876 451	
Sales of capital assets	162 760	5 468	21 919	11 780	13 758	15 238	10 107	23 795	102 066	
Financial transactions in assets and liabilities	37 174 474	1 121 781	441 587	631 067	443 520	261 680	1 605 733	4 505 188	9 010 557	
Of which:										
NRF receipts	22 375 809	1 067 927	390 255	595 761	400 873	202 592	1 566 580	4 429 083	8 653 071	
Total national government revenue	1 714 845 974	85 063 166	118 489 709	202 738 254	87 529 747	150 713 853	138 621 156	110 058 955		