

Table 1 Revenue*

R thousand	2023/24											
	Revised estimate	April	May	June	July	August	September	October	November	December	Year to date	
Rates on income and profits	990 851 586	59 618 737	58 652 123	136 055 902	39 495 633	93 536 445	77 382 916	61 772 309	58 668 990	142 270 607	727 453 264	
Personal income tax	646 738 997	53 111 878	51 333 606	51 172 611	35 216 614	58 151 387	50 983 264	50 116 611	54 396 042	56 318 599	460 802 617	
Provisional tax, assessment payments and penalties	54 127 644	941 168	1 137 993	1 255 227	1 368 421	1 016 865	2 496 044	2 684 504	3 338 998	1 214 095	27 363 317	
Employers tax	639 016 723	53 729 064	51 484 433	51 303 769	50 100 566	50 224 577	52 376 169	52 231 624	54 023 235	56 953 100	472 426 519	
ETI credit - refunds granted against PAYE payment	(4 077 483)	(371 729)	(186 713)	(371 440)	(287 781)	(267 573)	(266 573)	(301 619)	(301 619)	(352 923)	(2 803 648)	
ETI credit - refunds	(765 960)	(22 654)	(36 859)	(26 111)	(15 150)	(242 439)	(60 781)	(73 803)	(76 243)	(83 944)	(597 944)	
PIT refunds	(41 560 227)	(1 163 954)	(1 065 247)	(988 635)	(15 949 440)	(4 371 503)	(3 461 596)	(4 371 503)	(2 588 329)	(1 381 769)	(36 585 630)	
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	214 615	83 513 233	231 327 208	
Secondary tax on companies	96 400	1 040	20 516	20 493	11 345	1 029	8 232	636	1 302	579	65 172	
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	3 383 385	1 773 710	30 429 126	
Withholding tax on interest	905 383	86 087	63 192	61 005	137 427	65 938	90 363	161 803	84 121	68 968	818 904	
Other												
Interest on overdue income tax	6 678 165	321 245	323 952	442 166	358 447	579 780	416 862	382 747	589 524	595 518	4 010 241	
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	1 944 609	2 054 352	16 788 473	
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	1 944 609	2 054 352	16 788 473	
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	1 680 909	1 198 667	14 671 851	
Estate, inheritance and gift taxes												
Donations tax	759 849	63 459	47 694	78 806	46 615	57 430	44 215	40 227	63 241	28 712	470 389	
Estate duty	3 994 978	203 616	338 126	336 998	236 875	381 793	302 045	322 456	308 166	332 464	2 761 539	
Taxes on financial and capital transactions												
Securities transfer tax	1)	5 808 051	555 231	414 002	460 478	639 220	405 308	396 602	728 488	366 189	4 242 628	
Transfer duties	9 969 151	754 385	946 537	840 169	778 862	825 393	703 144	843 101	943 314	412 863	7 049 768	
Taxes on goods and services	616 872 433	37 202 991	48 267 636	48 141 765	56 556 221	46 280 140	49 366 713	52 743 164	50 641 080	51 725 435	440 925 144	
Value-added tax	445 844 496	23 971 649	35 697 781	34 698 889	39 520 154	34 697 242	36 524 709	38 916 256	38 112 970	37 952 754	318 094 404	
Domestic VAT	521 425 533	42 301 401	41 246 365	39 754 470	43 249 712	42 736 147	44 981 215	43 826 526	45 140 262	46 111 895	389 247 994	
Import VAT	271 308 102	6 341 069	22 859 859	24 756 694	23 173 052	22 732 481	23 223 891	22 627 444	22 174 100	21 088 939	188 979 159	
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)	(29 201 392)	(29 247 511)	(260 132 720)	
Turnover tax for small businesses	9 218	193	190	444	78	3 497	533	350	43	24	5 351	
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	3 873 543	4 905 417	35 741 494	
Beer	21 916 064	958 857	1 803 012	1 732 965	1 476 513	1 690 168	1 725 819	1 771 330	1 851 800	1 922 473	14 932 937	
Sorghum beer and sorghum flour	6 851	1 145	13	1 636	597	482	269	370	555	698	5 766	
Wine and other fermented beverages	7 302 975	625 212	611 522	551 521	606 333	411 220	478 646	606 993	479 549	619 440	4 622 435	
Spirits	12 541 078	218 082	190 795	1 242 589	516 239	1 115 239	579 003	769 860	847 147	1 236 791	6 635 688	
Cigarettes and cigarette tobacco	9 586 644	859 402	346 385	365 641	423 616	477 013	502 959	672 729	605 597	746 332	4 999 674	
Vaping tobacco	-	-	-	-	-	-	-	183	159	66	408	
Pipe tobacco and cigars	404 965	57 076	16 588	17 463	11 359	55 921	37 677	29 240	39 500	286 917	2 065 817	
Petroleum products	1 009 847	52 688	354 844	62 693	60 804	58 993	60 667	58 828	59 494	53 217	822 227	
Revenue from neighbouring countries	2 477 194	6 164	-	-	619 501	-	-	521 871	-	286 907	1 434 442	
Ad valorem excise duties	6 620 260	1 635 222	18 496	1 381	1 698 337	4 038	428	2 172 844	650	(13 780)	5 717 615	
Health promotion levy	21 328 608	218 082	190 795	113 065	160 730	154 241	176 953	205 919	211 331	203 252	1 633 447	
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	7 538 306	7 595 715	68 427 627	
Of which:												
Carbon fuel levy	2 468 484	1 940 520	2 211 289	2 197 987	2 211 048	216 286	226 282	218 254	221 941	219 059	1 948 567	
CFL Domestic	1 986 576	152 761	155 367	158 737	165 395	166 350	167 581	162 585	168 529	154 692	1 441 997	
CFL Imported	481 908	41 759	55 922	61 250	55 653	49 836	58 701	56 670	63 412	64 367	506 569	
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	79 762	77 537	681 179	
Plastic bag levy	839 751	1 470	1 068	152 364	1 205	1 672	1 731 516	1 465	1 264	193 365	527 409	
Electricity levy	7 063 643	599 380	565 978	615 454	628 464	635 250	619 028	578 280	627 014	587 152	5 456 901	
Incandescent light bulb levy	20 541	454	1 672	1 357	1 283	2 014	1 732	1 655	2 255	2 471	14 892	
CO ₂ tax - motor vehicle emissions	2 940 048	233 791	140 269	171 848	340 077	160 241	162 342	393 697	146 594	161 401	1 910 259	
Tyre tax	795 300	73 247	56 635	66 975	95 800	48 328	36 788	89 148	40 855	46 116	553 893	
International Oil Pollution Compensation Fund	2 500	-	-	-	3 598	-	1 323	-	-	-	4 921	
Carbon tax	2 268 041	354	3 832	633	1 977 162	51 651	4 535	17 562	3 880	13 684	2 067 294	
Other												
Universal Service Fund	87 657	152	854	733	2 015	5 707	4 956	19 105	2 611	325	88 459	
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	6 579 099	6 250 913	6 273 590	51 756 317	
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	5 135 541	5 004 620	44 478 844	
Specific excise duties on imports	8 937 337	110 107	389 608	593 322	543 322	632 179	669 830	826 738	987 241	930 159	5 682 505	
Health promotion levy on imports	114 102	5 389	6 852	8 803	8 685	8 272	8 831	13 755	7 456	10 093	78 137	
Other												
Miscellaneous customs and excise receipts	1 061 028	119 301	14 407	180 461	189 394	113 816	70 290	80 407	86 003	291 890	1 145 971	
Diamond export duties	187 529	12 900	12 714	2 894	6 065	4 881	45 708	8 181	2 567	-	95 201	
Export tax - Scrap metal	599 429	30 515	32 186	31 627	21 989	29 784	23 988	36 729	32 105	36 738	275 660	
Other taxes	-	-	-	-	-	-	-	-	-	-	-	
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	4)	2 807	(23)	88	(145)	(1 554)	33	97	(226)	748	6 825	
Total tax revenue (gross)	1 730 672 633	102 812 955	115 892 786	194 094 409	105 964 182	149 274 692	135 991 683	124 856 582	119 186 275	203 523 308	1 251 596 874	
Less: SACU payments	5)	(79 810 980)	(19 852 745)	-	-	(19 852 745)	-	-	-	(19 852 745)	(99 588 235)	
Total tax revenue (net of SACU payments)	1 650 861 652	82 960 210	115 892 786	194 094 409	86 011 437	149 274 692	135 991 683	104 903 837	119 186 275	203 523 308	1 191 738 639	
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	1 122 467	8 515 388	33 823 641	
Sales of goods and services other than capital assets												
Sales by market establishments	6)	106 395	10 405	10 172	10 620	21 856	12 965	12 882	12 423	11 360	115 595	
Non-tax receipts	7 700	340	443	524	485	1 022	528	1 061	1 031	325	5 783	
Administrative fees	1 372 700	17 753	46 043	34 416	26 927	31 203	32 425	37 680	35 833	29 657	256 587	
Other sales	1 265 024	142 932	139 770	77 683	118 947	202 733	108 744	94 685	111 596	63 479	1 060 567	
Selling of scrap or waste and other used current goods	8 555	1 574	400	539								