

Table 1 Revenue*

R thousand	2023/24												Year to date
	Revised estimate	April	May	June	July	August	September	October	November	December	January		
Taxes on income and profits	990 851 386	59 618 737	58 652 123	136 055 502	39 495 633	83 536 445	77 382 916	61 772 309	58 668 890	142 270 607	61 926 787	789 380 051	
Personal income tax	645 738 937	53 111 878	51 333 005	51 172 611	35 216 614	58 151 387	59 983 354	50 116 611	54 336 042	58 318 599	58 810 949	517 613 562	
Provisional tax, assessment payments and penalties	54 127 644	941 168	1 137 993	1 255 227	1 369 421	1 016 865	2 496 044	2 684 504	3 338 998	1 124 095	2 060 080	29 423 397	
Employees tax	639 016 723	53 729 046	51 484 433	51 303 769	50 100 564	50 224 577	52 376 169	52 231 624	54 023 235	56 930 100	56 937 010	529 363 591	
ETI credit - refunds granted against PAYE payment	(4 077 483)	(371 729)	(184 414)	(371 440)	(287 713)	(366 573)	(288 573)	(301 619)	(325 923)	(363 903)	(289 052)	(3 092 700)	
ETI credit - refunds	(766 960)	(22 654)	(36 859)	(26 111)	(15 150)	(242 439)	(60 781)	(73 803)	(76 243)	(43 904)	(2 740 410)	(625 384)	
PIT refunds	(41 560 927)	(1 163 954)	(1 065 247)	(988 835)	(1 549 440)	(4 571 503)	(3 461 596)	(4 434 958)	(2 588 329)	(1 361 769)	(1 266 740)	(37 455 342)	
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	2 141 615	83 513 233	1 955 041	233 282 250	
Secondary tax on companies	96 400	1 040	20 516	20 493	11 345	1 029	8 232	636	1 302	579	218	65 390	
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	2 320 186	32 749 312	
Withholding tax on interest	905 383	86 087	63 192	61 005	137 427	65 938	90 363	161 803	84 121	68 968	187 271	1 006 175	
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	653 122	4 663 363	
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	1 997 305	18 785 778	
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	1 997 305	18 785 778	
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	1 186 667	1 335 252	10 007 103	
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	80 843	551 242	
Estate duty	3 994 978	203 616	338 126	336 998	236 875	381 793	302 045	322 456	308 166	332 464	155 478	2 917 016	
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	424 628	354 909	4 745 055	
Transfer duties	9 969 151	754 385	946 537	840 169	778 862	825 393	703 144	845 101	943 314	412 863	744 022	7 793 790	
Taxes on goods and services	616 872 433	37 202 991	48 267 636	48 141 765	56 555 221	46 280 140	49 366 713	52 743 164	50 641 080	51 725 435	57 507 422	498 432 566	
Value-added tax	445 844 496	23 971 649	35 697 781	34 698 989	39 520 154	34 697 242	36 524 709	36 918 256	38 112 970	37 652 754	40 241 697	358 336 101	
Domestic VAT	521 425 533	42 301 401	41 246 565	39 754 470	43 249 712	42 736 147	44 881 215	43 826 626	45 140 262	46 111 895	50 250 662	439 498 656	
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	22 174 100	21 088 839	19 430 115	208 409 243	
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)	(29 247 141)	(29 439 079)	(289 571 799)	
Turnover tax for small businesses	9 218	193	190	444	78	3 497	533	350	43	204	307	5 658	
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	4 945 347	4 205 410	42 249 864	
Beer	21 916 064	958 857	1 803 012	1 732 965	1 476 513	1 690 160	1 725 819	1 771 330	1 851 800	1 922 473	2 030 025	16 962 961	
Sorghum beer and sorghum flour	6 851	1 145	13	1 636	597	482	269	370	555	698	476	6 241	
Wine and other fermented beverages	7 302 975	625 212	611 522	551 521	606 333	411 220	478 646	608 993	479 549	619 440	820 518	5 442 933	
Spirits	12 547 896	1 197 078	994 033	1 242 599	1 115 739	579 003	654 427	769 880	847 147	1 236 781	1 267 050	9 903 738	
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	2 083 619	7 083 293	
Vaping tobacco													
Pipe tobacco and cigars	404 965	57 076	16 588	17 463	11 359	55 921	37 677	22 088	29 240	39 505	37 973	324 891	
Petroleum products	2) 1 009 847	52 688	354 544	62 693	60 804	58 993	60 067	59 828	59 494	53 217	65 383	888 590	
Revenue from neighbouring countries	2 477 194	6 164			619 501		521 871			286 507	202 324	1 636 756	
Ad valorem excise duties	6 620 260	1 835 222	18 496	1 381	1 698 337	4 038	428	2 172 844	650	(13 780)	1 628 193	7 345 808	
Health promotion levy	2 328 608	218 082	190 795	113 085	160 730	154 241	175 953	205 979	211 331	203 252	220 331	1 853 778	
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	7 538 308	7 595 715	7 892 932	76 320 560	
Of which:													
Carbon fuel levy	2 468 484	194 520	211 289	219 987	221 048	216 186	226 282	218 254	221 947	219 059	220 962	2 169 529	
CFL Domestic	1 986 576	152 761	155 367	158 737	165 395	166 350	167 581	162 585	158 529	154 692	168 849	1 610 846	
CFL Imported	481 908	41 759	59 922	61 250	55 653	49 836	58 701	56 670	63 412	64 367	52 114	558 683	
Taxes on use of goods and on permission to use goods or perform activities													
Air departure tax	925 600	81 348	79 077	89 652	72 848	71 936	67 893	81 125	79 762	77 537	92 057	773 235	
Plastic bag levy	693 751	1 470	1 098	132 354	1 205	1 672	173 516	1 465	17 264	193 365	1 277	528 686	
Electricity levy	7 063 043	599 280	665 978	615 454	629 464	619 939	619 939	619 939	619 939	537 217	565 365	6 029 304	
Incandescent light bulb levy	20 541	454	1 672	1 357	1 283	2 014	1 732	1 655	2 255	2 471	616	15 508	
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	255 875	2 166 134	
Tyre levy	795 380	73 247	56 635	66 975	95 800	48 328	36 788	89 148	40 855	46 116	86 628	640 520	
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	3 880	13 684	2 983	2 070 277	
Other													
Universal Service Fund	87 657	152	854	733	2 015	57 707	4 966	19 105	2 611	325	3 753	92 212	
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	6 250 913	6 273 500	5 463 307	57 219 620	
Import duties													
Customs duties	68 804 199	2 267 802	4 980 885	5 524 195	5 645 203	5 209 802	5 103 906	5 607 289	5 135 541	5 004 620	4 718 961	49 197 805	
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	615 379	6 297 884	
Health promotion levy on imports	114 102	5 389	6 852	8 803	9 685	8 272	8 831	13 755	7 456	10 093	7 080	85 217	
Other													
Miscellaneous customs and excise receipts	1 061 028	119 301	14 407	180 641	189 394	113 816	70 290	80 407	86 003	291 890	105 884	1 251 855	
Diamond export duties	187 529	12 190	12 714	2 894	6 065	4 881	45 708	8 181	2 567	5 753	10 954	100 954	
Export tax - Scrap metal	599 429	30 515	32 186	31 627	21 989	29 784	23 988	36 729	32 105	36 738	10 251	285 910	
Other taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	4) -	2 807	(23)	88	(145)	(1 554)	-	33	97	(228)	748	41	
Total tax revenue (gross)	1 730 672 833	102 812 955	115 892 786	194 094 409	105 964 182	149 274 692	135 991 683	124 856 582	119 186 275	203 323 308	128 230 114	1 379 826 988	
Less: SACU payments	5) (79 810 980)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(19 952 745)	(79 810 980)	
Total tax revenue (net of SACU payments)	1 650 861 852	82 860 210	115 892 786	194 094 409	86 011 437	149 274 692	135 991 683	104 903 837	119 186 275	203 323 308	108 277 369	1 300 016 008	
Departmental revenue													