

Table 1 Revenue*

R thousand	2023/24												Year to date
	Revised estimate	April	May	June	July	August	September	October	November	December	January	February	
Taxes on income and profits	997 924 092	59 618 737	58 652 123	136 055 502	39 495 633	83 336 445	77 382 916	61 772 309	58 688 990	142 270 607	61 928 787	124 465 731	913 845 782
Personal income tax	649 762 596	53 111 678	51 333 606	51 172 611	35 216 614	58 151 367	50 963 264	50 119 611	54 296 042	56 218 599	56 810 949	74 564 763	592 178 234
Provisional tax, assessment payments and penalties	69 125 217	94 168	1 137 963	1 255 227	1 388 421	2 488 004	2 488 004	2 694 504	3 338 968	1 124 065	2 090 060	2 438 942	54 807 239
Employees tax	638 807 855	53 729 406	51 494 433	51 303 769	50 100 564	50 224 577	52 376 169	52 231 624	54 023 235	56 953 100	56 937 071	51 239 316	580 602 906
ETI credit - refunds granted against PAYE payment	(8 386 954)	(371 729)	(186 713)	(371 440)	(287 781)	(276 113)	(366 573)	(288 757)	(301 619)	(352 923)	(288 052)	(316 491)	(3 409 192)
ETI credit - (refunds)	(698 246)	(22 654)	(38 859)	(26 111)	(15 150)	(242 439)	(60 781)	(73 803)	(76 243)	(43 904)	(27 440)	(65 056)	(680 440)
PIT refunds	(41 302 533)	(1 163 954)	(1 065 247)	(988 835)	(1 949 440)	(4 171 553)	(3 461 596)	(4 434 958)	(2 588 329)	(1 361 769)	(1 869 711)	(1 736 847)	(39 152 189)
Tax on corporate income	301 367 415	2 670 854	1 857 416	2 098 384	2 098 384	32 486 292	24 111 251	22 084 732	214 615	83 513 233	1 955 041	46 799 191	280 081 441
Corporate income tax	301 367 415	2 670 854	1 857 416	2 098 384	2 098 384	32 486 292	24 111 251	22 084 732	214 615	83 513 233	1 955 041	46 799 191	280 081 441
Secondary tax on companies	86 364	1 040	20 516	20 493	20 493	1 029	8 232	6 336	1 302	5 779	218	579	65 909
Withholding tax on dividends	39 618 396	3 427 633	5 053 440	2 089 796	1 673 416	2 252 019	1 772 944	9 023 780	3 383 365	1 773 710	2 320 186	2 675 374	35 424 686
Withholding tax on interest	1 079 188	86 087	63 192	61 005	157 427	65 938	90 363	161 803	84 121	68 968	187 271	76 808	1 082 983
Other	5 990 141	321 245	323 952	442 126	358 447	579 780	416 862	382 747	595 518	653 122	349 015	5 012 378	
Interest on overdue income tax													
Small business tax amnesty													
Taxes on payroll and workforce	22 712 959	1 886 426	1 790 038	1 839 300	1 797 243	1 791 003	1 873 961	1 831 640	1 944 609	2 054 352	1 997 305	1 833 770	20 619 548
Skills development levy	22 712 959	1 886 426	1 790 038	1 839 300	1 797 243	1 791 003	1 873 961	1 831 640	1 944 609	2 054 352	1 997 305	1 833 770	20 619 548
Taxes on property	19 485 595	1 576 690	1 746 359	1 716 451	1 700 573	1 689 924	1 446 006	1 936 273	1 680 999	1 198 667	1 335 252	1 660 712	17 667 616
Estate, inheritance and gift taxes													
Donations tax	801 795	63 459	47 694	78 806	46 615	57 430	44 215	40 227	63 241	26 712	80 843	60 142	611 383
Estate duty	5 332 915	203 616	338 126	338 998	235 675	381 793	302 045	322 456	308 166	332 464	155 478	326 712	3 243 788
Taxes on financial and capital transactions	5 400 255	555 231	414 002	460 478	639 220	405 308	396 602	728 488	366 189	424 628	354 909	371 097	5 116 152
Securities transfer tax	5 400 255	555 231	414 002	460 478	639 220	405 308	396 602	728 488	366 189	424 628	354 909	371 097	5 116 152
Transfer duties	9 751 029	754 385	946 537	840 169	778 862	825 393	703 144	845 101	943 314	412 863	744 022	920 703	8 696 492
Taxes on goods and services	6 166 951 354	37 202 991	40 207 636	48 141 785	36 556 221	46 280 140	49 386 713	52 743 164	50 641 080	51 726 435	50 707 422	49 010 794	540 242 278
Value-added tax	445 340 420	23 971 649	35 607 781	34 688 689	34 688 689	34 687 342	36 674 708	36 819 256	38 112 370	37 952 784	40 241 697	39 617 893	394 617 893
Domestic VAT	525 579 077	42 301 417	41 246 365	39 754 470	43 249 712	42 736 147	44 881 215	43 826 526	45 140 262	46 111 995	50 250 662	41 938 280	481 430 296
Import VAT	270 614 003	6 341 089	22 898 868	24 756 694	23 173 052	23 225 891	22 827 144	22 627 144	21 274 100	21 088 839	19 430 115	21 399 619	229 808 863
Refunds	(350 862 660)	(24 670 621)	(28 408 443)	(29 812 276)	(26 902 610)	(30 771 386)	(31 582 398)	(29 535 415)	(29 201 392)	(29 247 981)	(29 439 079)	(27 100 117)	(316 671 916)
Turnover tax for small businesses	8 959	193	190	44	78	367	350	43	24	307	24	307	4 713
Specific excise duties	53 941 741	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	6 508 370	5 337 681	47 587 745
Beer	21 657 151	1 803 017	1 732 965	1 476 513	1 690 168	1 725 819	1 771 330	1 851 800	1 922 473	2 030 025	2 027 161	1 690 123	15 989 123
Sorghum beer and sorghum flour	7 969	1 145	13	1 636	597	482	269	370	575	698	476	351	6 592
Wines and other fermented beverages	9 949 191	625 212	611 522	551 521	638 333	412 220	479 646	608 993	619 440	695 549	700 518	621 057	6 674 009
Spirits	12 644 416	1 197 078	994 033	1 242 589	1 115 738	579 003	654 427	769 880	847 147	1 236 781	1 267 050	1 308 727	11 212 446
Cigarettes and cigarette tobacco	9 044 015	859 402	346 385	365 641	423 616	477 013	502 569	672 729	605 597	746 332	2 083 619	673 971	7 757 264
Heated tobacco products	-	-	-	-	-	-	-	-	-	-	-	-	-
Vaping tobacco	-	-	-	-	-	-	-	-	-	-	-	-	-
Pipe tobacco and cigars	414 798	57 076	16 588	17 463	11 359	55 621	37 677	22 388	29 240	36 505	37 973	33 581	358 482
Petroleum products	1 134 491	52 688	53 844	62 693	60 804	58 993	60 667	58 828	59 494	63 217	66 363	62 780	951 370
Revenue from neighbouring countries	2 089 712	6 164	-	-	619 501	-	-	521 871	-	286 907	-	202 324	1 636 766
Ad valorem excise duties	7 782 257	1 835 222	18 496	1 381	1 698 337	4 038	428	2 172 844	650 331	1 131 780	1 628 193	655	7 346 463
Health promotion levy	2 253 946	218 062	190 795	113 085	160 730	154 241	175 953	205 979	211 331	203 252	220 331	176 129	2 029 907
Fuel levy	53 371 938	6 430 029	7 384 653	8 274 242	7 746 007	7 489 523	8 131 015	7 837 426	7 538 308	7 585 715	7 892 932	7 131 946	85 452 506
Of which:													
Carbon fuel levy	2 548 832	194 620	211 289	219 987	221 048	216 188	226 282	218 254	221 941	219 059	220 962	199 476	2 369 005
CFL Domestic	1 914 828	152 781	155 367	158 737	165 395	166 350	167 581	162 385	158 689	154 692	168 849	155 948	1 768 794
CFL Imported	633 923	41 759	55 922	61 250	55 653	49 836	58 701	55 870	63 412	64 367	52 114	43 528	602 211
Taxes on use of goods and on permission to use goods or perform activities	885 984	81 348	79 077	69 852	72 848	71 396	67 693	81 125	79 762	77 537	92 057	93 345	866 581
Air departure tax	655 642	1 470	1 098	152 354	1 205	1 672	1 731 516	1 465	1 264	1 393 365	1 277	1 159	529 845
Electricity levy	6 979 052	599 380	569 978	615 454	628 464	635 250	619 928	576 280	627 014	587 152	574 404	563 552	6 562 856
Incandescent light bulb levy	19 929	454	1 672	1 357	2 014	1 722	2 014	1 655	2 225	1 471	1 616	1 261	16 780
CO ₂ tax - motor vehicle emissions	2 775 943	233 791	140 269	171 848	340 077	160 241	162 342	390 697	146 594	161 401	255 875	155 723	2 321 857
Tyre levy	755 153	73 247	56 635	66 875	95 800	48 328	38 788	89 148	40 855	46 116	68 628	50 392	690 912
International Oil Pollution Compensation Fund	2 300	-	-	-	3 598	-	3 323	-	-	-	-	-	4 521
Carbon tax	2 080 723	354	3 832	633	1 971 172	51 651	4 535	17 562	3 880	13 684	2 983	1 688	2 071 965
Universal Service Fund	97 557	152	854	733	2 015	57 707	4 956	19 105	2 611	3 235	3 753	487	92 699
Taxes on international trade and transactions	74 278 667	2 545 304	4 588 633	6 341 302	6 414 658	5 988 734	5 922 155	6 573 099	6 250 913	6 273 500	5 463 307	6 074 903	63 294 527
Import duties													
Customs duties	64 040 581	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	4 718 961	4 841 408	54 039 213
Specific excise duties on imports	8 451 577	110 107	389 608	533 322	543 322	632 179	669 830	826 738	987 241	930 159	615 379	827 409	7 125 202
Health promotion levy on imports	107 179	5 389	6 852	8 803	8 685	8 272	8 831	13 765	7 456	10 093	7 080	8 339	93 555
Other	1 123 675	119 301	14 407	180 461	189 394	113 616	70 280	80 407	86 003	105 894	108 884	336 267	1 589 121
Miscellaneous customs and excise receipts	154 691	12 190	12 714	2 894	6 065	4 981	45 708	8 161	2 567	291 890	5 753	11 016	111 969
Diamond export duties	400 963	30 515	32 186	31 627	21 989	29 784	23 988	36 729					