

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Revised estimate	December	Year to date	Audited outcome	December	Year to date
Taxes on income and profits	970 367 029	152 427 305	728 676 976	912 870 032	143 728 053	672 244 435
Personal income tax	596 092 002	53 123 970	425 322 686	563 951 488	47 752 446	391 166 650
Provisional tax, assessment payments and penalties	53 964 502	1 561 548	23 027 221	44 854 970	1 601 406	21 343 138
Employees tax	586 260 461	53 509 286	437 991 671	549 434 192	50 149 587	404 054 104
ETI credit - refunds granted against PAYE payment	(5 292 064)	(388 962)	(3 446 492)	(4 949 298)	(613 742)	(3 991 287)
ETI credit - refunds	(848 542)	(31 294)	(258 155)	(1 667 567)	(223 174)	(1 516 162)
PIT refunds	(37 991 455)	(1 526 609)	(31 991 559)	(33 720 808)	(3 161 631)	(28 723 142)
Tax on corporate income						
Corporate income tax	332 745 788	97 389 584	269 732 941	320 446 871	93 712 998	251 800 177
Secondary tax on companies	119 106	259	74 281	121 293	619	99 024
Withholding tax on dividends	36 076 514	1 493 983	29 594 423	33 308 179	1 624 277	25 369 820
Withholding tax on interest	637 802	52 895	525 146	468 752	18 777	338 289
Tax on retirement funds	-	-	-	(213)	-	(213)
Other						
Interest on overdue income tax	4 694 857	366 614	2 827 506	4 573 663	618 936	3 470 688
Small business tax amnesty	-	-	(8)	-	-	-
Taxes on payroll and workforce	21 238 137	1 941 925	15 382 006	19 335 917	1 784 332	14 121 465
Skills development levy	21 238 137	1 941 925	15 382 006	19 335 917	1 784 332	14 121 465
Taxes on property	22 964 931	1 312 417	16 370 721	22 032 795	1 409 103	16 460 162
Estate, inheritance and gift taxes						
Donations tax	658 788	24 470	338 319	635 423	50 317	363 566
Estate duty	3 424 329	312 676	2 882 921	3 140 787	420 921	2 409 694
Taxes on financial and capital transactions						
Securities transfer tax	7 069 379	437 074	4 350 292	7 680 453	455 338	5 960 685
Transfer duties	11 812 435	538 198	8 799 189	10 576 131	482 527	7 726 017
Taxes on goods and services	592 856 971	54 333 833	410 074 420	549 806 294	46 771 823	392 168 329
Value-added tax	434 858 777	40 095 331	299 875 170	390 895 100	32 909 280	276 627 592
Domestic VAT	488 247 937	42 384 143	362 154 586	448 760 190	39 304 371	331 696 513
Import VAT	246 811 841	22 283 228	174 526 755	204 551 808	18 240 493	136 391 255
Refunds	(300 001 000)	(24 572 041)	(237 206 170)	(262 416 399)	(24 635 584)	(193 266 176)
Turnover tax for small businesses	8 131	329	6 562	8 793	327	4 487
Specific excise duties	55 532 839	4 625 407	37 273 463	49 705 130	4 163 901	33 110 597
Beer	20 133 537	1 896 976	14 810 261	19 957 814	1 589 263	13 702 009
Sorghum beer and sorghum flour	5 069	258	2 955	4 808	444	3 673
Wine and other fermented beverages	6 413 285	585 645	4 431 447	6 112 700	542 073	3 893 638
Spirits	12 643 482	1 103 177	9 396 637	11 308 512	1 130 780	7 808 733
Cigarettes and cigarette tobacco	12 912 556	586 045	6 200 472	8 958 630	800 886	5 707 617
Heated tobacco products	-	-	-	-	-	-
Pipe tobacco and cigars	475 201	26 741	327 924	413 154	34 498	310 534
Petroleum products	945 273	56 575	526 500	745 552	65 957	538 861
Revenue from neighbouring countries	2 004 437	369 991	1 577 267	2 203 959	-	1 125 532
Ad valorem excise duties	4 807 261	2 390	3 140 766	4 725 140	510	3 541 156
Health promotion levy	2 266 591	209 198	1 591 134	2 182 323	231 748	1 628 744
Fuel levy	80 635 126	8 281 546	57 206 052	88 889 070	8 422 619	66 659 370
Of which:						
Carbon fuel levy	2 446 914	201 852	1 839 899	2 038 849	186 584	1 521 488
CFL Domestic	1 990 640	132 524	1 373 622	1 596 560	138 734	1 195 159
CFL Imported	456 274	69 328	466 277	442 290	47 851	326 328
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	461 992	66 020	556 732	285 088	35 696	186 358
Plastic bag levy	707 497	202 926	548 490	658 216	186 482	496 690
Electricity levy	8 027 723	594 831	5 752 532	7 890 565	621 474	6 066 747
Incandescent light bulb levy	25 671	1 724	19 329	23 345	1 921	17 896
CO ₂ tax - motor vehicle emissions	2 334 516	199 517	1 890 622	2 173 481	146 369	1 467 392
Tyre levy	789 399	43 129	547 310	714 927	50 287	523 022
International Oil Pollution Compensation Fund	-	-	-	-	-	-
Carbon tax	2 126 626	10 928	1 582 483	1 397 618	1 220	1 383 373
Other						
Universal Service Fund	274 821	557	83 775	257 500	-	255 905
Taxes on international trade and transactions	74 490 447	6 796 935	52 641 309	59 719 265	5 609 980	39 903 036
Import duties						
Customs duties	63 972 701	5 454 012	44 732 829	50 047 188	4 446 133	32 941 071
Specific excise duties on imports	8 630 698	1 137 959	6 007 531	7 946 571	823 667	5 373 789
Health promotion levy on imports	93 872	10 163	77 000	77 510	7 113	54 975
Other						
Miscellaneous customs and excise receipts	1 101 934	100 215	1 049 515	1 070 568	239 934	1 269 045
Diamond export duties	166 579	8 391	98 746	169 992	14 782	82 948
Export tax - Scrap metal	524 664	86 195	675 687	407 437	78 351	181 208
Other taxes	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-
State miscellaneous revenue	4	(603)	1 076	(10 057)	345	(10 822)
Total tax revenue (gross)	1 681 917 515	216 811 812	1 222 546 507	1 563 754 245	199 303 635	1 134 886 606
Less: SACU payments	(43 683 418)	-	(32 762 563)	(45 966 212)	-	(34 474 659)
Total tax revenue (net of SACU payments)	1 638 234 097	216 811 812	1 189 783 944	1 517 788 033	199 303 635	1 100 411 947
Departmental revenue	56 258 025	11 413 678	36 426 536	46 528 732	12 636 625	38 675 945
Sales of goods and services other than capital assets						
Sales by market establishments	187 751	13 653	49 439	47 922	4 254	37 461
Non-tax receipts	6 500	39 299	4 088	6 907	3 825	3 825
Administrative fees	950 241	26 321	289 714	1 035 585	24 442	257 717
Other sales	4 311 112	117 583	1 624 116	1 724 094	157 407	983 417
Selling of scrap or waste and other used current goods	10 410	3 965	10 396	7 414	634	5 101
Transfers received	646 229	45 882	391 453	363 953	93 198	262 509
Fines penalties and forfeits	458 384	21 867	281 904	355 042	58 718	155 377
Interest, dividends and rent on land						
Interest	7 353 082	653 461	4 724 864	5 525 082	285 172	4 044 609
Dividends	674 208	26	58	63	32	63
Rent on land	25 935 729	10 238 685	24 568 490	28 355 265	11 453 106	27 437 778
Of which:						
Mineral and petroleum royalties	25 916 151	10 238 990	24 554 793	28 456 419	11 452 411	27 428 517
Sales of capital assets	127 168	11 597	125 643	136 301	9 704	85 073
Financial transactions in assets and liabilities	15 597 210	280 638	4 156 371	8 971 105	546 133	5 383 016
Of which:						
NRF receipts	3 921 105	242 053	3 476 527	6 068 425	399 294	4 659 256
Total national government revenue	1 694 492 122	228 225 490	1 226 210 480	1 564 316 765	211 940 260	1 139 087 892
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 694 492 122	228 225 490	1 226 210 480	1 564 316 765	211 940 260	1 139 087 892
Departmental revenue received but not yet paid to NRF		880 826	1 467 308	(1 597 598)	(30 065)	2 612 745
Departmental revenue collected		(802 646)	(8 395 216)	(12 003 388)	(784 920)	(6 588 172)
Departmental revenue received by the NRF		1 813 472	9 852 916	10 405 290	754 855	9 209 917
Other revenue received by the NRF		21 738	10 203 819	2 094 593	391	1 591 805
ICASA		7 261	10 139 232	1 833 615	-	1 571 079
Financial Intelligence Centre Act		222	3 526	19 284	353	18 022
SARB Bidvest		-	20 030	100	-	-
FSCA		10 723	10 733	-	-	-
SARB Fedgro Sanctions		-	-	66 969	-	130
Secret Service Account		3 523	8 572	7 336	-	1 356
SARB Sanlam Life		-	-	1 000	-	1 000
Proceeds of organised Crime Act		9	21 726	432	38	218
DTI Various Entities		-	-	8 893	-	-
Competition Commission		-	-	156 964	-	-
Revenue collected on behalf of the RAF		47 907 540	4 120 287	35 951 272	4 500 009	35 294 956
Revenue collected on behalf of the UIF		21 634 475	2 103 566	17 239 573	1 989 339	15 787 636
Total net revenue		235 351 907	1 291 072 444	1 633 528 649	218 399 934	1 194 375 033
Cash balance NRF		1 508	(4 018)	1 605	(2 607)	(4 311)
Direct transfer from NRF to the RAF		(3 983 445)	(35 893 867)	(47 058 717)	(3 979 507)	(34 634 316)
Direct transfer from NRF to the UIF		(1 942 424)	(17 117 694)	(21 131 671)	(1 798 983)	(13 677 007)
CARA added as part of cash revenue in Table 4		(2 578 671)	2 616 881	41 162	203	43 914
Revenue collected according to Table 4		232 006 219	1 240 673 728	1 565 381 025	212 619 040	1 146 103 311

1) The securities transfer tax replaced the unconfiscated securities tax from 1 July 2008.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

3) Excise duties collected by Botswana, Lesotho, Namibia and eSwatini.

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements (SECTION 51(2) of the Customs and Excise Duties Act of 1964).

6) New item introduced on the standard chart of accounts from 2008/09.

7) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.

8) Other revenue received by the NRF that is not classified as Departmental Revenue.

*) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.