Table 1 Revenue*

R thousand		2024/25		2023/24	
		Budget estimate	April	Preliminary outcome	April
Taxes on income and profits		**1 084 988 726**	**66 394 748**	**1 008 555 804**	**59 618 737**
Personal income tax		738 749 302	61 061 815	648 911 081	53 111 878
Provisional tax, assessment payments and penalties		63 683 515	1 274 217	57 282 464	941 168
Employees tax		726 211 632	61 160 736	636 560 098	53 729 046
ETI credit - refunds granted against PAYE payment		(5 562 098)	(267 717)	(3 730 098)	(371 729)
ETI credit - refunds		(733 095)	(68 236)	(732 299)	(22 654)
PIT refunds		(44 850 651)	(1 037 185)	(40 469 084)	(1 163 954)
Tax on corporate income					
Corporate income tax		302 702 408	2 003 035	313 097 152	2 670 854
Secondary tax on companies		68 118	1 584	70 597	1 040
Withholding tax on dividends		36 073 613	2 705 270	39 102 230	3 427 633
Withholding tax on interest		1 098 550	104 041	1 136 500	86 087
Tax on retirement funds		-	-	-	-
Other					
Interest on overdue income tax		6 296 736	220 899	6 238 244	321 245
Small business tax amnesty		-	298 102	-	-
Taxes on payroll and workforce		**24 500 270**	**2 014 274**	**22 604 347**	**1 866 426**
Skills development levy		24 500 270	2 014 274	22 604 347	1 866 426
Taxes on property		**20 600 318**	**1 780 678**	**19 399 918**	**1 576 690**
Estate, inheritance and gift taxes					
Donations tax		847 663	85 937	801 097	63 459
Estate duty		3 734 602	256 818	3 532 500	203 616
Taxes on financial and capital transactions					
Securities transfer tax	*1)*	5 709 190	437 751	5 484 988	555 231
Transfer duties		10 308 862	1 000 173	9 581 332	754 385
Taxes on goods and services		**654 290 208**	**35 444 009**	**616 458 866**	**37 202 991**
Value-added tax		476 748 938	21 285 115	447 556 730	23 971 649
Domestic VAT		559 123 076	42 825 081	525 446 325	42 301 401
Import VAT		286 760 809	6 895 667	265 043 201	6 341 069
Refunds		(369 134 947)	(28 435 633)	(342 932 796)	(24 670 821)
Specific excise duties		58 184 462	4 108 916	53 521 957	3 757 621
Beer		23 360 567	1 072 628	21 873 495	958 857
Sorghum beer and sorghum flour		8 595	492	6 635	1 145
Wine and other fermented beverages		7 495 770	637 696	7 376 606	625 212
Spirits		13 638 947	1 214 052	12 448 198	1 197 078
Cigarettes and cigarette tobacco		9 755 360	1 064 734	8 279 221	859 402
Heated tobacco products		-	-	-	-
Vaping tobacco		-	402	1 117	-
Pipe tobacco and cigars		447 424	54 376	382 379	57 076
Petroleum products	*2*	1 223 723	59 311	1 017 328	52 688
Revenue from neighbouring countries	*3*	2 254 075	5 223	2 136 978	6 164
Health promotion levy		2 397 800	229 541	7 347 555	1 835 222
Ad valorem excise duties		6 846 748	1 606 564	2 244 721	218 082
Fuel levy		95 770 723	7 402 128	91 508 106	6 430 029
Of which:					
Carbon fuel levy		*2 698 891*	*247 622*	*2 596 736*	*194 520*
CFL Domestic		*2 012 822*	*195 311*	*1 931 713*	*152 761*
CFL Imported		*686 069*	*52 311*	*665 023*	*41 759*
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax		927 356	90 101	945 694	81 348
Plastic bag levy		686 258	1 052	676 281	1 470
Electricity levy		7 077 742	611 196	7 139 414	599 380
Incandescent light bulb levy		20 211	81	19 098	454
CO_2 tax - motor vehicle emissions		2 551 505	32 598	2 554 284	233 791
Tyre levy		790 416	73 569	763 575	73 247
International Oil Pollution Compensation Fund		2 535	-	4 921	-
Carbon tax		2 177 886	2 060	2 072 191	354
Turnover tax for micro businesses		8 692	142	10 822	193
Other					
Universal Service Fund		98 936	948	93 516	152
Taxes on international trade and transactions		**78 655 310**	**2 990 065**	**73 848 830**	**2 545 304**
Import duties					
Customs duties		67 633 934	2 437 605	62 174 524	2 267 802
Specific excise duties on imports		9 183 636	96 043	8 374 121	110 107
Health promotion levy on imports		113 574	8 708	114 764	5 389
Other					
Miscellaneous customs and excise receipts		1 139 558	388 368	2 637 228	119 301
Diamond export duties		162 752	502	137 086	12 190
Export tax - Scrap metal		421 857	58 839	411 107	30 515
Other taxes		**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-
State miscellaneous revenue	*4)*	**-**	**412**	**2 119**	**2 807**
Total tax revenue (gross)		**1 863 034 832**	**108 624 186**	**1 740 869 883**	**102 812 955**
Less: SACU payments	*5)*	**(89 870 895)**	**(22 468 529)**	**(79 810 980)**	**(19 952 745)**
Total tax revenue (net of SACU payments)		**1 773 163 937**	**86 155 657**	**1 661 058 903**	**82 860 210**
Departmental revenue		**41 856 389**	**4 441 539**	**61 422 742**	**2 490 906**
Sales of goods and services other than capital assets					
Sales by market establishments	*6)*	90 793	11 109	151 334	10 405
Non-tax receipts		7 800	491	7 845	340
Administrative fees		1 446 409	34 137	360 133	17 753
Other sales		1 156 898	91 968	1 352 084	142 932
Selling of scrap or waste and other used current goods		8 636	497	11 009	1 574
Transfers received		**692 271**	**45 801**	**592 021**	**-**
Fines penalties and forfeits		**565 224**	**33 913**	**374 908**	**19 445**
Interest, dividends and rent on land					
Interest		7 204 714	364 109	12 555 649	602 976
Dividends		249 669	-	240 048	-
Rent on land		16 034 678	13 337	16 003 077	280 282
Of which:					
Mineral and petroleum royalties	*7)*	*15 999 941*	*10 859*	*15 979 465*	*278 962*
Sales of capital assets		**146 093**	**11 297**	**184 673**	**5 468**
Financial transactions in assets and liabilities	*8)*	**14 253 204**	**3 834 881**	**29 589 961**	**1 409 731**
Of which:					
NRF receipts	*9)*	*7 243 383*	*3 773 503*	*19 034 942*	*1 067 927*
Public entity conduit receipts	*10)*	*2 142 549*	*14 408*	*8 000 556*	*287 950*
Independent Communications Authority of South Africa		*2 142 549*	*14 408*	*7 763 649*	*287 950*
Competition Commission		-	-	*236 907*	-
Sale of non-core assets		*4 000 000*	-	*2 000 000*	-
Central Energy Fund		*4 000 000*	-	*2 000 000*	-
Total national government revenue		**1 815 020 326**	**90 597 196**	**1 722 481 645**	**85 351 116**
Reconciliation to total net revenue and revenue collected on Table 4					
Total national government revenue		**1 815 020 326**	**90 597 196**	**1 722 481 645**	**85 351 116**
Departmental revenue received but not yet paid to NRF			**10 752**	**2 939 629**	**(46 055)**
Departmental revenue collected			(642 768)	(16 407 779)	(856 068)
Departmental revenue received by the NRF			653 520	19 347 408	810 013
Other revenue received by the NRF	*11)*		**16 418**	**50 635**	**417**
Financial Intelligence Centre Act			188	15 658	408
FSCA			-	10	-
SARB Sanctions			*15 250*	20 597	-
Secret Service Account			*980*	3 685	-
Proceeds of organised Crime Act			-	1 362	9
GPAA			-	9 323	-
Revenue collected on behalf of the RAF		48 782 753	4 738 322	48 545 535	3 798 446
Revenue collected on behalf of the UIF		23 110 170	1 953 770	24 414 477	1 872 312
Total net revenue		**1 886 913 250**	**97 316 457**	**1 798 431 921**	**90 976 236**
Cash balance NRF			*1 292*	*(611)*	*(1 051)*
Direct transfer from NRF to the RAF			*(4 186 501)*	*(48 573 277)*	*(4 214 243)*
Direct transfer from NRF to the UIF			*(2 148 216)*	*(24 320 673)*	*(2 054 411)*
CARA added as part of cash revenue in Table 4			*8 839*	*(30 658)*	*4 500*
Revenue collected according to Table 4		**1 886 913 250**	**90 991 869**	**1 725 506 702**	**84 711 032**

1) The securities transfer tax replaced the uncertificated 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 Duites Act of 1964).
6) New item introduced on the standard chart of accounts from 2008/09.
7) Mineral royalties imposed on the transfer of mineral resources in terms of the Mineral and Petroleum Resources Royalty Act (2008), which came into operation on 1 May 2009.
8) Includes recoveries of loans and advances.
9) Includes National Revenue Funds reciepts previously accounted for seperately.
10) Revenue reallocated from Departmental Revenue to Financial transaction in assets and liabilities to be in line with the Budget Review.
11) 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.*