Table 1 Revenue*

R thousand		2024/25 Budget estimate	2024/25 April	2024/25 May	2024/25 Year to date
Taxes on income and profits		**1 084 988 726**	**66 394 748**	**65 007 643**	**131 402 391**
Personal income tax		738 749 302	61 061 815	56 619 963	117 681 778
Provisional tax, assessment payments and penalties		65 212 912	1 274 217	1 410 515	2 684 732
Employees tax		724 688 391	61 160 736	56 324 265	117 485 001
ETI credit - refunds granted against PAYE payment		(4 246 510)	(267 717)	(267 675)	(535 392)
ETI credit - refunds		(833 682)	(68 236)	(78 952)	(147 188)
PIT refunds		(46 071 809)	(1 037 185)	(768 190)	(1 805 376)
Tax on corporate income					
Corporate income tax		302 702 408	2 003 035	2 423 429	4 426 464
Secondary tax on companies		87 913	1 584	4 478	6 062
Withholding tax on dividends		36 053 818	2 705 270	5 413 904	8 119 174
Withholding tax on interest		1 098 550	104 041	87 161	191 202
Tax on retirement funds		-	-	-	-
Other					
Interest on overdue income tax		6 296 736	220 899	756 810	977 710
Small business tax amnesty		-	298 102	(298 102)	-
Taxes on payroll and workforce		**24 500 270**	**2 014 274**	**1 905 186**	**3 919 461**
Skills development levy		24 500 270	2 014 274	1 905 186	3 919 461
Taxes on property		**20 600 318**	**1 780 678**	**1 809 232**	**3 589 910**
Estate, inheritance and gift taxes					
Donations tax		847 663	85 937	74 626	160 562
Estate duty		3 734 602	256 818	235 803	492 621
Taxes on financial and capital transactions					
Securities transfer tax	*1)*	5 709 190	437 751	499 449	937 200
Transfer duties		10 308 862	1 000 173	999 354	1 999 526
Taxes on goods and services		**654 290 208**	**35 444 009**	**49 270 092**	**84 714 101**
Value-added tax		476 748 938	21 285 115	37 069 871	58 354 986
Domestic VAT		559 123 076	42 825 081	44 452 027	87 277 108
Import VAT		286 760 809	6 895 667	22 450 596	29 346 262
Refunds		(369 134 947)	(28 435 633)	(29 832 752)	(58 268 385)
Specific excise duties		58 184 462	4 108 916	3 942 457	8 051 373
Beer		23 360 567	1 072 628	2 019 318	3 091 946
Sorghum beer and sorghum flour		8 595	492	536	1 029
Wine and other fermented beverages		7 495 770	637 696	527 016	1 164 713
Spirits		13 638 947	1 214 052	1 112 562	2 326 614
Cigarettes and cigarette tobacco		9 754 159	1 064 734	209 239	1 273 973
Heated tobacco products		-	-	-	-
Vaping tobacco		1 202	402	584	986
Pipe tobacco and cigars		447 424	54 376	15 618	69 994
Petroleum products	*2)*	1 223 723	59 311	57 583	116 894
Revenue from neighbouring countries	*3)*	2 254 075	5 223	-	5 223
Health promotion levy		2 397 800	229 541	155 734	385 275
Ad valorem excise duties		6 846 748	1 606 564	1 235	1 607 800
Fuel levy		95 770 723	7 402 128	7 196 394	14 598 522
Of which:					
Carbon fuel levy		*2 891 457*	*247 622*	*244 443*	*492 064*
CFL Domestic		*2 150 956*	*195 311*	*183 707*	*379 017*
CFL Imported		*740 501*	*52 311*	*60 736*	*113 047*
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax		927 356	90 101	83 006	173 106
Plastic bag levy		686 258	1 052	1 145	2 197
Electricity levy		7 077 742	611 196	597 094	1 208 289
Incandescent light bulb levy		20 211	81	1 895	1 976
CO_2 tax - motor vehicle emissions		2 551 505	32 598	166 489	199 087
Tyre levy		790 416	73 569	51 927	125 496
International Oil Pollution Compensation Fund		2 535	-	-	-
Carbon tax		2 177 886	2 060	2 735	4 795
Turnover tax for micro businesses		8 692	142	68	210
Other					
Universal Service Fund		98 936	948	41	989
Taxes on international trade and transactions		**78 655 310**	**2 990 065**	**5 948 010**	**8 938 075**
Import duties					
Customs duties		67 056 215	2 437 605	4 905 519	7 343 124
Specific excise duties on imports		9 761 355	96 043	581 161	677 204
Health promotion levy on imports		113 574	8 708	15 345	24 053
Other					
Miscellaneous customs and excise receipts		1 139 558	388 368	399 542	787 910
Diamond export duties		162 752	502	1 821	2 324
Export tax - Scrap metal		421 857	58 839	44 622	103 460
Other taxes		**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-
State miscellaneous revenue	*4)*	**-**	**412**	**(64)**	**348**
Total tax revenue (gross)		**1 863 034 832**	**108 624 186**	**123 940 098**	**232 564 285**
Less: SACU payments	*5)*	**(89 870 895)**	**(22 468 529)**	**-**	**(22 468 529)**
Total tax revenue (net of SACU payments)		**1 773 163 937**	**86 155 657**	**123 940 098**	**210 095 756**
Departmental revenue		**41 856 389**	**4 441 539**	**2 641 162**	**7 082 700**
Sales of goods and services other than capital assets					
Sales by market establishments	*6)*	90 793	11 109	11 275	22 384
Non-tax receipts		7 800	491	453	944
Administrative fees		1 446 409	34 137	36 859	70 996
Other sales		1 156 898	91 968	87 129	179 096
Selling of scrap or waste and other used current goods		8 636	497	1 151	1 647
Transfers received		**692 271**	**45 801**	**27 129**	**72 930**
Fines penalties and forfeits		**565 224**	**33 913**	**16 053**	**49 966**
Interest, dividends and rent on land					
Interest		7 204 714	364 109	1 133 726	1 497 835
Dividends		249 669	-	-	-
Rent on land		16 034 678	13 337	(8 806)	4 530
Of which:					
Mineral and petroleum royalties	*7)*	*15 999 941*	*10 859*	*(11 251)*	*(391)*
Sales of capital assets		**146 093**	**11 297**	**14 218**	**25 515**
Financial transactions in assets and liabilities	*8)*	**14 253 204**	**3 834 881**	**1 321 975**	**5 156 856**
Of which:					
NRF receipts	*9)*	*7 243 383*	*3 773 503*	*576 252*	*4 349 755*
Public entity conduit receipts	*10)*	*2 142 549*	*14 408*	*662 901*	*677 309*
Independent Communications Authority of South Africa		*2 142 549*	*14 408*	*662 901*	*677 309*
Competition Commission		-	-	-	-
Sale of non-core assets		*4 000 000*	-	-	-
Central Energy Fund		*4 000 000*	-	-	-
Total national government revenue		**1 815 020 326**	**90 597 196**	**126 581 260**	**217 178 456**
Reconciliation to total net revenue and revenue collected on Table 4					
Total national government revenue		**1 815 020 326**	**90 597 196**	**126 581 260**	**217 178 456**
Departmental revenue received but not yet paid to NRF			**10 752**	**191 637**	**202 388**
Departmental revenue collected			(642 768)	(1 413 259)	(2 056 028)
Departmental revenue received by the NRF			653 520	1 604 896	2 258 416
Other revenue received by the NRF	*11)*		**16 418**	**5 709**	**22 127**
Financial Intelligence Centre Act			188	191	379
FSCA			-	-	-
SARB Sanctions			*15 250*	5 500	20 750
Secret Service Account			980	-	980
Proceeds of organised Crime Act			-	18	18
DTI Various Entities			-	-	-
GPAA			-	-	-
Revenue collected on behalf of the RAF		49 256 707	4 738 322	3 862 010	8 600 332
Revenue collected on behalf of the UIF		24 219 460	1 953 770	2 057 659	4 011 429
Total net revenue			**97 316 457**	**132 698 274**	**230 014 731**
Cash balance NRF			*1 292*	*(825)*	*467*
Direct transfer from NRF to the RAF			*(4 186 501)*	*(4 738 322)*	*(8 924 823)*
Direct transfer from NRF to the UIF			*(2 148 216)*	*(1 953 770)*	*(4 101 986)*
CARA added as part of cash revenue in Table 4			*8 839*	*(16 149)*	*(7 310)*
Revenue collected according to Table 4			**90 991 869**	**125 989 209**	**216 981 078**

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.*