Table 1 Revenue*

R thousand		2024/25			2023/24		
		Budget estimate	May	Year to date	Preliminary outcome	May	Year to date
Taxes on income and profits		**1 084 988 726**	**65 007 643**	**131 402 391**	**1 008 555 804**	**58 652 123**	**118 270 861**
Personal income tax		738 749 302	56 619 963	117 681 778	648 911 081	51 333 606	104 445 484
Provisional tax, assessment payments and penalties		65 212 912	1 410 515	2 684 732	57 282 464	1 137 993	2 079 161
Employees tax		724 688 391	56 324 265	117 485 001	636 560 098	51 484 433	105 213 479
ETI credit - refunds granted against PAYE payment		(4 246 510)	(267 675)	(535 392)	(3 730 098)	(186 713)	(558 442)
ETI credit - refunds		(833 682)	(78 952)	(147 188)	(732 299)	(36 859)	(59 513)
PIT refunds		(46 071 809)	(768 190)	(1 805 376)	(40 469 084)	(1 065 247)	(2 229 201)
Tax on corporate income							
Corporate income tax		302 702 408	2 423 429	4 426 464	313 097 152	1 857 416	4 528 270
Secondary tax on companies		87 913	4 478	6 062	70 597	20 516	21 557
Withholding tax on dividends		36 053 818	5 413 904	8 119 174	39 102 230	5 053 440	8 481 074
Withholding tax on interest		1 098 550	87 161	191 202	1 136 500	63 192	149 279
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		6 296 736	756 810	977 710	6 238 244	323 952	645 197
Small business tax amnesty		-	(298 102)	-	-	-	-
Taxes on payroll and workforce		**24 500 270**	**1 905 186**	**3 919 461**	**22 604 347**	**1 790 038**	**3 656 464**
Skills development levy		24 500 270	1 905 186	3 919 461	22 604 347	1 790 038	3 656 464
Taxes on property		**20 600 318**	**1 809 232**	**3 589 910**	**19 399 918**	**1 746 359**	**3 323 049**
Estate, inheritance and gift taxes							
Donations tax		847 663	74 626	160 562	801 097	47 694	111 152
Estate duty		3 734 602	235 803	492 621	3 532 500	338 126	541 742
Taxes on financial and capital transactions							
Securities transfer tax	1)	5 709 190	499 449	937 200	5 484 988	414 002	969 233
Transfer duties		10 308 862	999 354	1 999 526	9 581 332	946 537	1 700 922
Taxes on goods and services		**654 290 208**	**49 270 092**	**84 714 101**	**616 458 866**	**48 267 636**	**85 470 627**
Value-added tax		476 748 938	37 069 871	58 354 986	447 556 730	35 697 781	59 669 430
Domestic VAT		559 123 076	44 452 027	87 277 108	525 446 325	41 246 365	83 547 766
Import VAT		286 760 809	22 450 596	29 346 262	265 043 201	22 859 858	29 200 927
Refunds		(369 134 947)	(29 832 752)	(58 268 385)	(342 932 796)	(28 408 442)	(53 079 263)
Specific excise duties		58 184 462	3 942 457	8 051 373	53 521 957	4 126 397	7 884 018
Beer		23 360 567	2 019 318	3 091 946	21 873 495	1 803 012	2 761 869
Sorghum beer and sorghum flour		8 595	536	1 029	6 635	13	1 158
Wine and other fermented beverages		7 495 770	527 016	1 164 713	7 376 606	611 522	1 236 734
Spirits		13 638 947	1 112 562	2 326 614	12 448 198	994 033	2 191 111
Cigarettes and cigarette tobacco		9 754 159	209 239	1 273 973	8 279 221	346 385	1 205 787
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		1 202	584	986	1 117	-	-
Pipe tobacco and cigars		447 424	15 618	69 994	382 379	16 588	73 664
Petroleum products	2)	1 223 723	57 583	116 894	1 017 328	354 844	407 532
Revenue from neighbouring countries	3)	2 254 075	-	5 223	2 136 978	-	6 164
Health promotion levy		2 397 800	155 734	385 275	7 347 555	190 795	2 026 016
Ad valorem excise duties		6 846 748	1 235	1 607 800	2 244 721	18 496	236 577
Fuel levy		95 770 723	7 196 394	14 598 522	91 508 106	7 384 563	13 814 592
Of which:							
Carbon fuel levy		*2 891 457*	*244 443*	*492 064*	*2 596 736*	*211 289*	*405 809*
CFL Domestic		*2 150 956*	*183 707*	*379 017*	*1 931 713*	*155 367*	*308 128*
CFL Imported		*740 501*	*60 736*	*113 047*	*665 023*	*55 922*	*97 681*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		927 356	83 006	173 106	945 694	79 077	160 425
Plastic bag levy		686 258	1 145	2 197	676 281	1 098	2 568
Electricity levy		7 077 742	597 094	1 208 289	7 139 414	565 978	1 165 358
Incandescent light bulb levy		20 211	1 895	1 976	19 098	1 672	2 126
CO_2 tax - motor vehicle emissions		2 551 505	166 489	199 087	2 554 284	140 269	374 060
Tyre levy		790 416	51 927	125 496	763 575	56 635	129 883
International Oil Pollution Compensation Fund		2 535	-	-	4 921	-	-
Carbon tax		2 177 886	2 735	4 795	2 072 191	3 832	4 186
Turnover tax for micro businesses		8 692	68	210	10 822	190	383
Other							
Universal Service Fund		98 936	41	989	93 516	854	1 006
Taxes on international trade and transactions		**78 655 310**	**5 948 010**	**8 938 075**	**73 848 830**	**5 436 653**	**7 981 956**
Import duties							
Customs duties		67 056 215	4 905 519	7 343 124	62 174 524	4 980 885	7 248 687
Specific excise duties on imports		9 761 355	581 161	677 204	8 374 121	389 608	499 714
Health promotion levy on imports		113 574	15 345	24 053	114 764	6 852	12 241
Other							
Miscellaneous customs and excise receipts		1 139 558	399 542	787 910	2 637 228	14 407	133 709
Diamond export duties		162 752	1 821	2 324	137 086	12 714	24 904
Export tax - Scrap metal		421 857	44 622	103 460	411 107	32 186	62 700
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	**-**	**(64)**	**348**	**2 119**	**(23)**	**2 784**
Total tax revenue (gross)		**1 863 034 832**	**123 940 098**	**232 564 285**	**1 740 869 883**	**115 892 786**	**218 705 741**
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**	**123 940 098**	**210 095 756**	**1 661 058 903**	**115 892 786**	**198 752 996**
Departmental revenue		**41 856 389**	**2 641 162**	**7 082 700**	**61 422 742**	**2 988 623**	**5 479 529**
Sales of goods and services other than capital assets							
Sales by market establishments	6)	90 793	11 275	22 384	151 334	10 172	20 577
Non-tax receipts		7 800	453	944	7 845	443	783
Administrative fees		1 446 409	36 859	70 996	360 133	46 048	63 801
Other sales		1 156 898	87 129	179 096	1 352 084	139 770	282 701
Selling of scrap or waste and other used current goods		8 636	1 151	1 647	11 009	400	1 974
Transfers received		**692 271**	**27 129**	**72 930**	**592 021**	**159 204**	**159 204**
Fines penalties and forfeits		**565 224**	**16 053**	**49 966**	**374 908**	**34 510**	**53 955**
Interest, dividends and rent on land							
Interest		7 204 714	1 133 726	1 497 835	12 555 649	1 659 265	2 262 241
Dividends		249 669	-	-	240 048	-	-
Rent on land		16 034 678	(8 806)	4 530	16 003 077	83 606	363 888
Of which:							
Mineral and petroleum royalties	7)	*15 999 941*	*(11 251)*	*(391)*	*15 979 465*	*82 620*	*361 582*
Sales of capital assets		**146 093**	**14 218**	**25 515**	**184 673**	**21 919**	**27 388**
Financial transactions in assets and liabilities	8)	**14 253 204**	**1 321 975**	**5 156 856**	**29 589 961**	**833 287**	**2 243 019**
Of which:							
NRF receipts	9)	*7 243 383*	*576 252*	*4 349 755*	*19 034 942*	*390 256*	*1 458 183*
Public entity conduit receipts	10)	*2 142 549*	*662 901*	*677 309*	*8 000 556*	*391 699*	*679 649*
Independent Communications Authority of South Africa		*2 142 549*	*662 901*	*677 309*	*7 763 649*	391 699	*679 649*
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**	**126 581 260**	**217 178 456**	**1 722 481 645**	**118 881 409**	**204 232 525**
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue		**1 815 020 326**	**126 581 260**	**217 178 456**	**1 722 481 645**	**118 881 409**	**204 232 525**
Departmental revenue received but not yet paid to NRF			**191 637**	**202 388**	**2 939 629**	**385 883**	**339 828**
Departmental revenue collected			(1 413 259)	(2 056 028)	(16 407 779)	(2 124 048)	(2 980 116)
Departmental revenue received by the NRF			1 604 896	2 258 416	19 347 408	2 509 931	3 319 944
Other revenue received by the NRF	11)		**5 709**	**22 127**	**50 635**	**5 856**	**6 273**
Financial Intelligence Centre Act			191	379	15 658	199	607
FSCA			-	-	10	-	-
SARB Sanctions			5 500	20 750	20 597	4 367	4 367
Secret Service Account			-	980	3 685	-	-
Proceeds of organised Crime Act			18	18	1 362	1 290	1 299
DTI Various Entities			-	-	-	-	-
GPAA			-	-	9 323	-	-
Revenue collected on behalf of the RAF		49 256 707	3 862 010	8 600 332	48 545 535	3 985 400	7 783 845
Revenue collected on behalf of the UIF		24 219 460	2 057 659	4 011 429	24 414 477	1 961 807	3 834 119
Total net revenue			**132 698 274**	**230 014 731**	**1 798 431 921**	**125 220 355**	**216 196 593**
Cash balance NRF			*(825)*	*467*	*(611)*	*2 374*	*1 323*
Direct transfer from NRF to the RAF			*(4 738 322)*	*(8 924 823)*	*(48 573 277)*	*(3 798 446)*	*(8 012 689)*
Direct transfer from NRF to the UIF			*(1 953 770)*	*(4 101 986)*	*(24 320 673)*	*(1 872 312)*	*(3 926 723)*
CARA added as part of cash revenue in Table 4			*(16 149)*	*(7 310)*	*(30 658)*	*12 488*	*16 988*
Revenue collected according to Table 4			**125 989 209**	**216 981 078**	**1 725 506 702**	**119 564 460**	**204 275 492**

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.*