Table 1 Revenue*

R thousand		2024/25 Budget estimate	April	May	June	Year to date
Taxes on income and profits		**1 084 988 726**	**66 394 748**	**65 007 643**	**135 798 692**	**267 201 082**
Personal income tax		738 749 302	61 061 815	56 619 963	56 242 436	173 924 214
Provisional tax, assessment payments and penalties		65 212 912	1 274 217	1 410 515	1 953 483	4 638 215
Employees tax		724 688 391	61 160 736	56 324 265	55 129 138	172 614 140
ETI credit - refunds granted against PAYE payment		(4 246 510)	(267 717)	(267 675)	(267 946)	(803 338)
ETI credit - refunds		(833 682)	(68 236)	(78 952)	(41 760)	(188 948)
PIT refunds		(46 071 809)	(1 037 185)	(768 190)	(530 480)	(2 335 855)
Tax on corporate income						
Corporate income tax		302 702 408	2 003 035	2 423 429	76 642 901	81 069 366
Secondary tax on companies		87 913	1 584	4 478	402	6 464
Withholding tax on dividends		36 053 818	2 705 270	5 413 904	2 220 263	10 339 437
Withholding tax on interest		1 098 550	104 041	87 161	49 421	240 623
Other						
Interest on overdue income tax		6 296 736	220 899	756 810	643 268	1 620 978
Small business tax amnesty		-	298 102	(298 102)	-	-
Taxes on payroll and workforce		**24 500 270**	**2 014 274**	**1 905 186**	**2 046 819**	**5 966 280**
Skills development levy		24 500 270	2 014 274	1 905 186	2 046 819	5 966 280
Taxes on property		**20 600 318**	**1 780 678**	**1 809 232**	**1 700 934**	**5 290 844**
Estate, inheritance and gift taxes						
Donations tax		847 663	85 937	74 626	44 866	205 429
Estate duty		3 734 602	256 818	235 803	328 200	820 821
Taxes on financial and capital transactions						
Securities transfer tax	*1)*	5 709 190	437 751	499 449	446 596	1 383 796
Transfer duties		10 308 862	1 000 173	999 354	881 272	2 880 798
Taxes on goods and services		**654 290 208**	**35 444 009**	**49 270 092**	**49 033 394**	**133 747 495**
Value-added tax		476 748 938	21 285 115	37 069 871	36 365 578	94 720 564
Domestic VAT		559 123 076	42 825 081	44 452 027	43 059 127	130 336 236
Import VAT		286 760 809	6 895 667	22 450 596	21 811 628	51 157 890
Refunds		(369 134 947)	(28 435 633)	(29 832 752)	(28 505 177)	(86 773 562)
Specific excise duties		58 184 462	4 108 916	3 942 457	4 410 641	12 462 014
Beer		23 360 567	1 072 628	2 019 318	1 953 636	5 045 582
Sorghum beer and sorghum flour		8 595	492	536	219	1 248
Wine and other fermented beverages		7 495 770	637 696	527 016	564 693	1 729 406
Spirits		13 638 947	1 214 052	1 112 562	1 455 806	3 782 421
Cigarettes and cigarette tobacco		9 754 159	1 064 734	209 239	355 259	1 629 232
Vaping tobacco		1 202	402	584	315	1 302
Pipe tobacco and cigars		447 424	54 376	15 618	29 405	99 399
Petroleum products	*2)*	1 223 723	59 311	57 583	51 308	168 202
Revenue from neighbouring countries	*3)*	2 254 075	5 223	-	-	5 223
Health promotion levy		2 397 800	229 541	155 734	171 131	556 406
Ad valorem excise duties		6 846 748	1 606 564	1 235	207	1 608 006
Fuel levy		95 770 723	7 402 128	7 196 394	7 020 804	21 619 326
Of which:						
Carbon fuel levy		*2 891 457*	*247 622*	*244 443*	*238 769*	*730 833*
CFL Domestic		*2 150 956*	*195 311*	*183 707*	*177 153*	*556 170*
CFL Imported		*740 501*	*52 311*	*60 736*	*61 615*	*174 662*
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax		927 356	90 101	83 006	75 205	248 311
Plastic bag levy		686 258	1 052	1 145	158 328	160 525
Electricity levy		7 077 742	611 196	597 094	638 246	1 846 536
Incandescent light bulb levy		20 211	81	1 895	1 199	3 175
CO_2 tax - motor vehicle emissions		2 551 505	32 598	166 489	144 441	343 528
Tyre levy		790 416	73 569	51 927	46 712	172 208
International Oil Pollution Compensation Fund		2 535	-	-	-	-
Carbon tax		2 177 886	2 060	2 735	36	4 831
Turnover tax for micro businesses		8 692	142	68	67	277
Other						
Universal Service Fund		98 936	948	41	799	1 788
Taxes on international trade and transactions		**78 655 310**	**2 990 065**	**5 948 010**	**5 581 221**	**14 519 296**
Import duties						
Customs duties		67 056 215	2 437 605	4 905 519	4 633 775	11 976 899
Specific excise duties on imports		9 761 355	96 043	581 161	704 514	1 381 718
Health promotion levy on imports		113 574	8 708	15 345	8 382	32 435
Other						
Miscellaneous customs and excise receipts		1 139 558	388 368	399 542	207 813	995 722
Diamond export duties		162 752	502	1 821	923	3 246
Export tax - Scrap metal		421 857	58 839	44 622	25 816	129 276
Other taxes		**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**412**	**(64)**	**45**	**393**
Total tax revenue (gross)		**1 863 034 832**	**108 624 186**	**123 940 098**	**194 161 105**	**426 725 390**
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**	**194 161 105**	**404 256 861**
Departmental revenue		**41 856 389**	**4 441 539**	**2 641 162**	**6 741 504**	**13 824 205**
Sales of goods and services other than capital assets						
Sales by market establishments	*6)*	90 793	11 109	11 275	13 130	35 514
Non-tax receipts		7 800	491	453	591	1 535
Administrative fees		1 446 409	34 137	36 859	30 715	101 711
Other sales		1 156 898	91 968	87 129	432 348	611 445
Selling of scrap or waste and other used current goods		8 636	497	1 151	954	2 601
Transfers received		**692 271**	**45 801**	**27 129**	**-**	**72 930**
Fines penalties and forfeits		**565 224**	**33 913**	**16 053**	**13 067**	**63 033**
Interest, dividends and rent on land						
Interest		7 204 714	364 109	1 133 726	178 326	1 676 161
Dividends		249 669	-	-	-	-
Rent on land		16 034 678	13 337	(8 806)	5 488 574	5 493 104
Of which:						
Mineral and petroleum royalties	*7)*	*15 999 941*	*10 859*	*(11 251)*	*5 486 590*	*5 486 198*
Sales of capital assets		**146 093**	**11 297**	**14 218**	**13 820**	**39 335**
Financial transactions in assets and liabilities	*8)*	**14 253 204**	**3 834 881**	**1 321 975**	**569 980**	**5 726 836**
Recoveries of accrued revenue		-	-	286	-	286
Recovery of loans		-	-	(4)	(1)	(5)
Accounts receivable		-	25 839	29 990	25 591	81 420
Of which:						
NRF receipts	*9)*	*7 243 383*	*3 773 503*	*576 252*	*499 728*	*4 849 483*
Public entity conduit receipts	*10)*	*2 142 549*	*14 408*	*662 901*	*27 897*	*705 206*
Independent Communications Authority of South Africa		*2 142 549*	*14 408*	*662 901*	*27 897*	*705 206*
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**	**200 902 609**	**418 081 065**
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**	**200 902 609**	**418 081 065**
Departmental revenue received but not yet paid to NRF			**10 752**	**191 637**	**(304 369)**	**(101 982)**
Departmental revenue collected			(642 768)	(1 413 259)	(716 702)	(2 772 730)
Departmental revenue received by the NRF			653 520	1 604 896	412 333	2 670 748
Other revenue received by the NRF	*11)*		**16 418**	**5 709**	**20 058**	**42 185**
Financial Intelligence Centre Act			188	191	149	528
SARB Sanctions			15 250	5 500	17 300	38 050
Secret Service Account			980	-	2 609	3 589
Proceeds of organised Crime Act			-	18	-	18
Revenue collected on behalf of the RAF			4 738 322	3 862 010	3 867 783	12 468 115
Revenue collected on behalf of the UIF			1 953 770	2 057 659	2 163 901	6 175 330
Total net revenue			**97 316 457**	**132 698 274**	**206 649 983**	**436 664 713**
Cash balance NRF			*1 292*	*(825)*	*2 278*	*2 745*
Direct transfer from NRF to the RAF			*(4 186 501)*	*(4 738 322)*	*(3 862 010)*	*(12 786 833)*
Direct transfer from NRF to the UIF			*(2 148 216)*	*(1 953 770)*	*(2 057 659)*	*(6 159 645)*
CARA added as part of cash revenue in Table 4			*8 839*	*(16 149)*	*(852 648)*	*(859 958)*
Revenue collected according to Table 4			**90 991 869**	**125 989 209**	**199 879 944**	**416 861 022**

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.*