Table 1 Revenue*

R thousand		2024/25 Budget estimate	2024/25 June	2024/25 Year to date	2023/24 Preliminary outcome	2023/24 June	2023/24 Year to date
Taxes on income and profits		**1 084 988 726**	**135 798 692**	**267 201 082**	**1 008 555 804**	**136 055 502**	**254 326 363**
Personal income tax		738 749 302	56 242 436	173 924 214	648 911 081	51 172 611	155 618 095
Provisional tax, assessment payments and penalties		65 212 912	1 953 483	4 638 215	57 282 464	1 255 227	3 334 388
Employees tax		724 688 391	55 129 138	172 614 140	636 560 098	51 303 769	156 517 248
ETI credit - refunds granted against PAYE payment		(4 246 510)	(267 946)	(803 338)	(3 730 098)	(371 440)	(929 882)
ETI credit - refunds		(833 682)	(41 760)	(188 948)	(732 299)	(26 111)	(85 624)
PIT refunds		(46 071 809)	(530 480)	(2 335 855)	(40 469 084)	(988 835)	(3 218 035)
Tax on corporate income							
Corporate income tax		302 702 408	76 642 901	81 069 366	313 097 152	82 290 431	86 818 701
Secondary tax on companies		87 913	402	6 464	70 597	20 493	42 049
Withholding tax on dividends		36 053 818	2 220 263	10 339 437	39 102 230	2 068 798	10 549 872
Withholding tax on interest		1 098 550	49 421	240 623	1 136 500	61 005	210 284
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		6 296 736	643 268	1 620 978	6 238 244	442 166	1 087 363
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		**24 500 270**	**2 046 819**	**5 966 280**	**22 604 347**	**1 839 300**	**5 495 765**
Skills development levy		24 500 270	2 046 819	5 966 280	22 604 347	1 839 300	5 495 765
Taxes on property		**20 600 318**	**1 700 934**	**5 290 844**	**19 399 918**	**1 716 451**	**5 039 500**
Estate, inheritance and gift taxes							
Donations tax		847 663	44 866	205 429	801 097	78 806	189 958
Estate duty		3 734 602	328 200	820 821	3 532 500	336 998	878 740
Taxes on financial and capital transactions							
Securities transfer tax	*1)*	5 709 190	446 596	1 383 796	5 484 988	460 478	1 429 711
Transfer duties		10 308 862	881 272	2 880 798	9 581 332	840 169	2 541 091
Taxes on goods and services		**654 290 208**	**49 033 394**	**133 747 495**	**616 458 866**	**48 141 765**	**133 612 392**
Value-added tax		476 748 938	36 365 578	94 720 564	447 556 730	34 698 889	94 368 318
Domestic VAT		559 123 076	43 059 127	130 336 236	525 446 325	39 754 470	123 302 236
Import VAT		286 760 809	21 811 628	51 157 890	265 043 201	24 756 694	53 957 621
Refunds		(369 134 947)	(28 505 177)	(86 773 562)	(342 932 796)	(29 812 276)	(82 891 539)
Specific excise duties		58 184 462	4 410 641	12 462 014	53 521 957	3 974 518	11 858 536
Beer		23 360 567	1 953 636	5 045 582	21 873 495	1 732 965	4 494 834
Sorghum beer and sorghum flour		8 595	219	1 248	6 635	1 636	2 794
Wine and other fermented beverages		7 495 770	564 693	1 729 406	7 376 606	551 521	1 788 255
Spirits		13 638 947	1 455 806	3 782 421	12 448 198	1 242 599	3 433 710
Cigarettes and cigarette tobacco		9 754 159	355 259	1 629 232	8 279 221	365 641	1 571 428
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		1 202	315	1 302	1 117	-	-
Pipe tobacco and cigars		447 424	29 405	99 399	382 379	17 463	91 127
Petroleum products	*2)*	1 223 723	51 308	168 202	1 017 328	62 693	470 225
Revenue from neighbouring countries	*3)*	2 254 075	-	5 223	2 136 978	-	6 164
Health promotion levy		2 397 800	171 131	556 406	2 244 721	113 085	521 961
Ad valorem excise duties		6 846 748	207	1 608 006	7 347 555	1 381	1 855 098
Fuel levy		95 770 723	7 020 804	21 619 326	91 508 106	8 274 242	22 088 833
Of which:							
Carbon fuel levy		*2 891 457*	*238 769*	*730 833*	*2 596 736*	*219 987*	*625 796*
CFL Domestic		*2 150 956*	*177 153*	*556 170*	*1 931 713*	*158 737*	*466 865*
CFL Imported		*740 501*	*61 615*	*174 662*	*665 023*	*61 250*	*158 931*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		927 356	75 205	248 311	945 694	69 852	230 277
Plastic bag levy		686 258	158 328	160 525	676 281	152 354	154 922
Electricity levy		7 077 742	638 246	1 846 536	7 139 414	615 454	1 780 813
Incandescent light bulb levy		20 211	1 199	3 175	19 098	1 357	3 483
CO_2 tax - motor vehicle emissions		2 551 505	144 441	343 528	2 554 284	171 848	545 908
Tyre levy		790 416	46 712	172 208	763 575	66 975	196 858
International Oil Pollution Compensation Fund		2 535	-	-	4 921	-	-
Carbon tax		2 177 886	36	4 831	2 072 191	633	4 819
Turnover tax for micro businesses		8 692	67	277	10 822	444	827
Other							
Universal Service Fund		98 936	799	1 788	93 516	733	1 739
Taxes on international trade and transactions		**78 655 310**	**5 581 221**	**14 519 296**	**73 848 830**	**6 341 302**	**14 323 258**
Import duties							
Customs duties		67 056 215	4 633 775	11 976 899	62 174 524	5 524 195	12 772 883
Specific excise duties on imports		9 761 355	704 514	1 381 718	8 374 121	593 322	1 093 036
Health promotion levy on imports		113 574	8 382	32 435	114 764	8 803	21 044
Other							
Miscellaneous customs and excise receipts		1 139 558	207 813	995 722	2 637 228	180 461	314 170
Diamond export duties		162 752	923	3 246	137 086	2 894	27 798
Export tax - Scrap metal		421 857	25 816	129 276	411 107	31 627	94 327
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**45**	**393**	**2 119**	**88**	**2 872**
Total tax revenue (gross)		**1 863 034 832**	**194 161 105**	**426 725 390**	**1 740 869 883**	**194 094 409**	**412 800 150**
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**	**194 161 105**	**404 256 861**	**1 661 058 903**	**194 094 409**	**392 847 405**
Departmental revenue		**41 856 389**	**6 741 504**	**13 824 205**	**61 422 742**	**8 678 413**	**14 157 942**
Sales of goods and services other than capital assets							
Sales by market establishments	*6)*	90 793	13 130	35 514	151 334	10 624	31 201
Non-tax receipts		7 800	591	1 535	7 845	550	1 333
Administrative fees		1 446 409	30 715	101 711	360 133	34 416	98 217
Other sales		1 156 898	432 348	611 445	1 352 084	77 683	360 384
Selling of scrap or waste and other used current goods		8 636	954	2 601	11 009	539	2 513
Transfers received		**692 271**	**-**	**72 930**	**592 021**	**759**	**159 963**
Fines penalties and forfeits		**565 224**	**13 067**	**63 033**	**374 908**	**26 993**	**80 947**
Interest, dividends and rent on land							
Interest		7 204 714	178 326	1 676 161	12 555 649	486 704	2 748 945
Dividends		249 669	-	-	240 048	25	25
Rent on land		16 034 678	5 488 574	5 493 104	16 003 077	7 362 705	7 726 593
Of which:							
Mineral and petroleum royalties	*7)*	*15 999 941*	*5 486 590*	*5 486 198*	*15 979 465*	*7 361 042*	*7 722 624*
Sales of capital assets		**146 093**	**13 820**	**39 335**	**184 673**	**11 780**	**39 168**
Financial transactions in assets and liabilities	*8)*	**14 253 204**	**569 980**	**5 726 836**	**29 589 961**	**665 635**	**2 908 654**
Recoveries of accrued revenue		-	-	286	-	-	-
Recovery of loans		-	(1)	(5)	9 871	147	147
Accounts receivable		-	25 591	81 420	281 154	19 850	58 404
Of which:							
NRF receipts	*9)*	*7 243 383*	*499 728*	*4 849 483*	*19 034 942*	*595 760*	*2 053 943*
Public entity conduit receipts	*10)*	*2 142 549*	*27 897*	*705 206*	*8 000 556*	*34 569*	*714 218*
Independent Communications Authority of South Africa		*2 142 549*	*27 897*	*705 206*	*7 763 649*	*34 569*	*714 218*
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**	**200 902 609**	**418 081 065**	**1 722 481 645**	**202 772 822**	**407 005 347**
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue		**1 815 020 326**	**200 902 609**	**418 081 065**	**1 722 481 645**	**202 772 822**	**407 005 347**
Departmental revenue received but not yet paid to NRF			**(304 369)**	**(101 982)**	**2 939 629**	**200 745**	**540 573**
Departmental revenue collected			(716 702)	(2 772 730)	(16 407 779)	(687 041)	(3 667 157)
Departmental revenue received by the NRF			412 333	2 670 748	19 347 408	887 786	4 207 730
Other revenue received by the NRF	*11)*		**20 058**	**42 185**	**50 635**	**282**	**6 555**
Financial Intelligence Centre Act			149	528	15 658	273	880
FSCA			-	-	10	-	-
SARB Sanctions			17 300	38 050	20 597	-	4 367
Secret Service Account			2 609	3 589	3 685	-	-
Proceeds of organised Crime Act			-	18	1 362	9	1 308
DTI Various Entities			-	-	-	-	-
GPAA			-	-	9 323	-	-
Revenue collected on behalf of the RAF			3 867 783	12 468 115	48 545 535	3 879 601	11 663 446
Revenue collected on behalf of the UIF			2 163 901	6 175 330	24 414 477	2 038 099	5 872 218
Total net revenue			**206 649 983**	**436 664 713**	**1 798 431 921**	**208 891 548**	**425 088 142**
Cash balance NRF			*2 278*	*2 745*	*(611)*	*2 371*	*3 694*
Direct transfer from NRF to the RAF			*(3 862 010)*	*(12 786 833)*	*(48 573 277)*	*(3 985 400)*	*(11 998 089)*
Direct transfer from NRF to the UIF			*(2 057 659)*	*(6 159 645)*	*(24 320 673)*	*(1 961 807)*	*(5 888 530)*
CARA added as part of cash revenue in Table 4			*(852 648)*	*(859 958)*	*(30 658)*	*7 863*	*24 851*
Revenue collected according to Table 4			**199 879 944**	**416 861 022**	**1 725 506 702**	**202 954 574**	**407 230 067**

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.*