Table 1 Revenue*

R thousand		2024/25 Budget estimate	April	May	June	July	Year to date
Taxes on income and profits		**1 084 988 726**	**66 394 748**	**65 007 643**	**135 798 692**	**45 980 414**	**313 181 496**
Personal income tax		738 749 302	61 061 815	56 619 963	56 242 436	40 931 527	214 855 742
Provisional tax, assessment payments and penalties		65 212 912	1 274 217	1 410 515	1 953 483	1 942 792	6 581 007
Employees tax		724 688 391	61 160 736	56 324 265	55 129 138	55 823 291	228 437 430
ETI credit - refunds granted against PAYE payment		(4 246 510)	(267 717)	(267 675)	(267 946)	(539 040)	(1 342 378)
ETI credit - refunds		(833 682)	(68 236)	(78 952)	(41 760)	(68 876)	(257 823)
PIT refunds		(46 071 809)	(1 037 185)	(768 190)	(530 480)	(16 226 640)	(18 562 495)
Tax on corporate income							
Corporate income tax		302 702 408	2 003 035	2 423 429	76 642 901	1 786 740	82 856 105
Secondary tax on companies		87 913	1 584	4 478	402	2 215	8 679
Withholding tax on dividends		36 053 818	2 705 270	5 413 904	2 220 263	2 366 979	12 706 416
Withholding tax on interest		1 098 550	104 041	87 161	49 421	176 582	417 205
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		6 296 736	220 899	756 810	643 268	716 371	2 337 349
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**	**1 897 433**	**7 863 712**
Skills development levy		24 500 270	2 014 274	1 905 186	2 046 819	1 897 433	7 863 712
Taxes on property		**20 600 318**	**1 780 678**	**1 809 232**	**1 700 934**	**2 062 787**	**7 353 631**
Estate, inheritance and gift taxes							
Donations tax		847 663	85 937	74 626	44 866	89 506	294 935
Estate duty		3 734 602	256 818	235 803	328 200	482 745	1 303 566
Taxes on financial and capital transactions							
Securities transfer tax	1)	5 709 190	437 751	499 449	446 596	565 616	1 949 412
Transfer duties		10 308 862	1 000 173	999 354	881 272	924 921	3 805 719
Taxes on goods and services		**654 290 208**	**35 444 009**	**49 270 092**	**49 033 394**	**53 230 038**	**186 977 533**
Value-added tax		476 748 938	21 285 115	37 069 871	36 365 578	35 460 621	130 181 185
Domestic VAT		559 123 076	42 825 081	44 452 027	43 059 127	47 916 670	178 252 906
Import VAT		286 760 809	6 895 667	22 450 596	21 811 628	21 638 005	72 795 895
Refunds		(369 134 947)	(28 435 633)	(29 832 752)	(28 505 177)	(34 094 054)	(120 867 616)
Specific excise duties		58 184 462	4 108 916	3 942 457	4 410 641	4 705 829	17 167 842
Beer		23 360 567	1 072 628	2 019 318	1 953 636	1 973 205	7 018 787
Sorghum beer and sorghum flour		8 595	492	536	219	227	1 474
Wine and other fermented beverages		7 495 770	637 696	527 016	564 693	559 572	2 288 978
Spirits		13 638 947	1 214 052	1 112 562	1 455 806	981 668	4 764 088
Cigarettes and cigarette tobacco		9 754 159	1 064 734	209 239	355 259	503 572	2 132 805
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		1 202	402	584	315	309	1 611
Pipe tobacco and cigars		447 424	54 376	15 618	29 405	33 383	132 782
Petroleum products	2)	1 223 723	59 311	57 583	51 308	53 098	221 300
Revenue from neighbouring countries	3)	2 254 075	5 223	-	-	600 795	606 018
Health promotion levy		2 397 800	229 541	155 734	171 131	143 116	699 523
Ad valorem excise duties		6 846 748	1 606 564	1 235	207	1 747 380	3 355 386
Fuel levy		95 770 723	7 402 128	7 196 394	7 020 804	7 836 726	29 456 052
Of which:							
Carbon fuel levy		*2 891 457*	*247 622*	*244 443*	*238 769*	*245 006*	*975 839*
CFL Domestic		*2 150 956*	*195 311*	*183 707*	*177 153*	*178 900*	*735 071*
CFL Imported		*740 501*	*52 311*	*60 736*	*61 615*	*66 105*	*240 768*
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	82 885	331 196
Plastic bag levy		686 258	1 052	1 145	158 328	(2 831)	157 694
Electricity levy		7 077 742	611 196	597 094	638 246	668 794	2 515 330
Incandescent light bulb levy		20 211	81	1 895	1 199	466	3 641
CO_2 tax - motor vehicle emissions		2 551 505	32 598	166 489	144 441	492 946	836 473
Tyre levy		790 416	73 569	51 927	46 712	99 060	271 268
International Oil Pollution Compensation Fund		2 535	-	-	-	-	-
Carbon tax		2 177 886	2 060	2 735	36	1 992 899	1 997 730
Turnover tax for micro businesses		8 692	142	68	67	215	492
Other							
Universal Service Fund		98 936	948	41	799	1 932	3 720
Taxes on international trade and transactions		**78 655 310**	**2 990 065**	**5 948 010**	**5 581 221**	**6 714 753**	**21 234 049**
Import duties							
Customs duties		67 056 215	2 437 605	4 905 519	4 633 775	5 947 261	17 924 159
Specific excise duties on imports		9 761 355	96 043	581 161	704 514	777 096	2 158 813
Health promotion levy on imports		113 574	8 708	15 345	8 382	8 254	40 689
Other							
Miscellaneous customs and excise receipts		1 139 558	388 368	399 542	207 813	(50 131)	945 592
Diamond export duties		162 752	502	1 821	923	2 783	6 030
Export tax - Scrap metal		421 857	58 839	44 622	25 816	29 490	158 766
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	**-**	**412**	**(64)**	**45**	**(1 513)**	**(1 120)**
Total tax revenue (gross)		**1 863 034 832**	**108 624 186**	**123 940 098**	**194 161 105**	**109 883 912**	**536 609 302**
Less: SACU payments	5)	**(89 870 895)**	**(22 468 529)**	**-**	**-**	**(22 468 529)**	**(44 937 058)**
Total tax revenue (net of SACU payments)		**1 773 163 937**	**86 155 657**	**123 940 098**	**194 161 105**	**87 415 383**	**491 672 244**
Departmental revenue		**241 856 389**	**4 441 539**	**2 641 162**	**6 741 504**	**182 401 183**	**196 225 388**
Sales of goods and services other than capital assets							
Sales by market establishments	6)	90 793	11 109	11 275	13 130	17 203	52 716
Non-tax receipts		7 800	491	453	591	154	1 688
Administrative fees		1 446 409	34 137	36 859	30 715	36 755	138 466
Other sales		1 156 898	91 968	87 129	432 348	92 191	703 636
Selling of scrap or waste and other used current goods		8 636	497	1 151	954	742	3 344
Transfers received		**692 271**	**45 801**	**27 129**	**-**	**144 825**	**217 755**
Levy account from SARB	7)	**200 000 000**	**-**	**-**	**-**	**180 000 000**	**180 000 000**
Fines penalties and forfeits		**565 224**	**33 913**	**16 053**	**13 067**	**69 854**	**132 887**
Interest, dividends and rent on land							
Interest		7 204 714	364 109	1 133 726	178 326	271 915	1 948 075
Dividends		249 669	-	-	-	-	-
Rent on land		16 034 678	13 337	(8 806)	5 488 574	(13 052)	5 480 052
Of which:							
Mineral and petroleum royalties	8)	*15 999 941*	*10 859*	*(11 251)*	*5 486 590*	*(14 585)*	*5 471 613*
Sales of capital assets		**146 093**	**11 297**	**14 218**	**13 820**	**11 950**	**51 285**
Financial transactions in assets and liabilities	9)	**14 253 204**	**3 834 881**	**1 321 975**	**569 980**	**1 768 647**	**7 495 483**
Of which:							
NRF receipts	10)	*7 243 383*	*3 773 503*	*576 252*	*499 728*	*1 679 156*	*6 528 639*
Public entity conduit receipts	11)	*2 142 549*	*14 408*	*662 901*	*27 897*	*47 342*	*752 548*
Independent Communications Authority of South Africa		*2 142 549*	*14 408*	*662 901*	*27 897*	*47 342*	*752 548*
Competition Commission		-	-	-	-	-	-
Sale of non-core assets		*4 000 000*	-	-	-	-	-
Central Energy Fund		*4 000 000*	-	-	-	-	-
Total national government revenue		**2 015 020 326**	**90 597 196**	**126 581 260**	**200 902 609**	**269 816 566**	**687 897 632**
Reconciliation to total net revenue and revenue collected on Table 4							
Total national government revenue		**2 015 020 326**	**90 597 196**	**126 581 260**	**200 902 609**	**269 816 566**	**687 897 632**
GFECRA (net movement)			**-**	**-**	**-**	**(80 000 000)**	**(80 000 000)**
Departmental revenue received but not yet paid to NRF			**10 752**	**191 637**	**(304 369)**	**(135 860)**	**(237 842)**
Departmental revenue collected			(642 768)	(1 413 259)	(716 702)	(689 270)	(3 462 000)
Departmental revenue received by the NRF			653 520	1 604 896	412 333	553 410	3 224 158
Other revenue received by the NRF	12)		**16 418**	**5 709**	**20 058**	**2 477**	**44 662**
Financial Intelligence Centre Act			188	191	149	249	777
Financial Sector Conduct Authority			-	-	-	-	-
SARB Sanctions			*15 250*	5 500	17 300	-	38 050
Secret Service Account			*980*	-	2 609	*2 219*	5 808
Proceeds of organised Crime Act			-	18	-	9	27
Government Pensions Administration Agency			-	-	-	-	-
Revenue collected on behalf of the RAF			4 738 322	3 862 010	3 867 783	3 806 450	16 274 565
Revenue collected on behalf of the UIF			1 953 770	2 057 659	2 163 901	2 073 568	8 248 898
Total net revenue			**97 316 457**	**132 698 274**	**206 649 983**	**195 563 202**	**712 227 915**
Cash balance NRF			*1 292*	*(825)*	*2 278*	*(2 122)*	*623*
Direct transfer from NRF to the RAF			*(4 186 501)*	*(4 738 322)*	*(3 862 010)*	*(3 867 783)*	*(16 654 616)*
Direct transfer from NRF to the UIF			*(2 148 216)*	*(1 953 770)*	*(2 057 659)*	*(2 163 901)*	*(8 323 546)*
CARA added as part of cash revenue in Table 4			*8 839*	*(16 149)*	*(852 648)*	*20 731*	*(839 227)*
Revenue collected according to Table 4			**90 991 869**	**125 989 209**	**199 879 944**	**189 550 127**	**686 411 149**

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) The Gold and Foreign Exchange Contingency Reserve Account Defrayal Amendment Act, Act No 27 of 2024 refers. In 2024/25, the Reserve Bank will pay R200 billion to government in partial settlement of the GFECRA balances. Of this amount R180 billion was received by government.
8) 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.
9) Includes recoveries of loans and advances.
10) Includes National Revenue Funds reciepts previously accounted for seperately.
11) Revenue reallocated from Departmental Revenue to Financial transaction in assets and liabilities to be in line with the Budget Review.
12) 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.*