

Table 1 Revenue*

	2024/25									
R thousand	Budget estimate	April	May	June	July	August	September	Year to date		
Taxes on income and profits	1 084 988 726	66 394 748	65 007 643	135 798 692	45 980 414	101 622 878	88 537 683	503 342 099		
Personal income tax	738 749 302	61 061 815	56 619 963	56 242 436	40 931 527	83 189 434	57 475 156	335 520 333		
Provisional tax, assessment payments and penalties	65 212 912	1 274 217	1 410 515	1 953 433	1 942 792	1 942 792	3 768 070	25 436 917		
Employees tax	724 688 391	61 160 736	56 324 265	55 129 138	55 823 291	54 264 095	57 338 376	340 039 901		
ETI credit - refunds granted against PAYE payment	(4 246 510)	(267 717)	(267 675)	(267 946)	(539 040)	(271 663)	(272 833)	(1 886 874)		
ETI credit - refunds	(833 682)	(88 236)	(79 952)	(41 760)	(68 876)	(85 151)	(55 853)	(398 827)		
PII refunds	(46 071 809)	(1 037 185)	(768 190)	(530 480)	(16 226 640)	(5 785 685)	(3 322 604)	(27 670 784)		
Tax on corporate income										
Corporate income tax	302 702 408	2 003 035	2 423 429	76 642 901	1 786 740	35 843 081	28 531 853	147 231 040		
Secondary tax on companies	87 913	1 584	4 478	402	2 215	653	618	9 951		
Withholding tax on dividends	36 053 818	2 705 270	5 413 904	2 220 263	2 366 979	2 309 264	1 988 622	17 004 302		
Withholding tax on interest	1 098 550	104 041	87 161	49 421	176 582	76 947	68 002	562 154		
Tax on retirement funds	-	-	-	-	-	-	-			
Other										
Interest on overdue income tax	6 296 736	220 899	756 810	643 268	716 371	203 499	473 432	3 014 281		
Small business tax amnesty	-	298 102	(298 102)	-	-	-	-			
Taxes on payroll and workforce	24 500 270	2 014 274	2 046 819	2 046 819	1 897 433	1 846 652	2 042 357	11 852 721		
Skills development levy	24 500 270	2 014 274	1 905 186	2 046 819	1 897 433	1 846 652	2 042 357	11 852 721		
Taxes on property	20 600 318	1 780 678	1 809 232	1 700 934	2 062 787	1 627 516	1 738 512	10 719 610		
Estate, inheritance and gift taxes										
Donations tax	847 663	85 937	74 626	44 866	89 506	75 066	167 679	537 680		
Estate duty	3 734 602	256 818	235 803	328 200	482 745	232 520	306 107	1 842 193		
Taxes on financial and capital transactions										
Securities transfer tax	5 709 190	437 751	409 449	446 596	565 616	418 477	441 384	2 809 272		
Transfer duties	1 508 862	1 000 173	999 354	801 272	504 921	301 453	823 342	5 530 514		
Taxes on goods and services	654 200 298	34 444 000	49 270 092	49 833 394	53 230 638	48 178 488	50 904 055	286 060 076		
Value-added tax	476 748 938	21 285 115	37 089 871	36 365 578	35 460 621	37 191 406	38 009 201	205 381 791		
Domestic VAT	559 123 076	42 825 081	44 452 027	43 059 127	47 916 670	46 279 402	47 069 049	271 601 306		
Import VAT	296 760 809	6 895 667	22 450 596	21 811 628	22 638 005	22 294 033	22 432 605	117 522 532		
Refunds	(369 134 947)	(28 435 633)	(29 832 752)	(28 505 177)	(34 084 054)	(31 382 029)	(31 402 433)	(183 742 098)		
Specific excise duties	58 184 462	4 108 916	3 942 457	4 410 641	4 705 829	2 952 777	4 141 037	24 261 657		
Beer	23 360 567	1 072 628	2 019 318	1 953 636	1 973 205	1 770 482	2 107 274	10 896 542		
Sorghum beer and sorghum flour	8 595	492	536	219	227	360	1 099	2 933		
Wine and other fermented beverages	7 495 770	637 696	512 516	564 693	559 572	20 906	569 139	2 879 022		
Spirits	13 638 947	1 214 952	1 112 562	1 456 806	981 688	543 377	972 074	5 979 539		
Cigarettes and cigarette tobacco	9 754 159	1 064 734	209 239	355 259	503 572	551 711	694 789	3 379 305		
Heated tobacco products	-	-	-	-	-	-	-			
Vaping tobacco	1 202	402	584	315	309	202	242	2 055		
Pipe tobacco and cigars	44 424	54 376	15 618	29 405	33 383	26 443	44 095	203 320		
Petroleum products	1 223 723	59 311	57 583	51 308	53 098	39 297	52 526	312 922		
Revenue from neighbouring countries	2 254 075	5 223	-	-	600 795	-	-	606 018		
Health promotion levy on imports	2 397 800	229 541	155 734	171 131	143 116	152 749	162 429	1 014 701		
Ad valorem excise duties	6 846 748	1 606 564	1 235	207	1 747 380	917	69	3 356 373		
Fuel levy	95 770 723	7 402 128	7 196 394	7 020 804	7 836 726	6 844 382	7 401 669	43 702 103		
Of which:										
Carbon fuel levy	2 891 457	247 622	244 443	238 769	245 006	231 878	246 465	1 454 181		
CFL Domestic	2 150 956	195 311	183 707	177 153	179 900	181 751	179 207	1 096 029		
CFL Imported	740 501	52 311	60 736	61 615	66 105	50 127	67 258	358 153		
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	75 813	87 139	494 148		
Plastic bag levy	686 258	1 052	1 145	158 328	(2 831)	2 060	182 664	342 418		
Electricity levy	7 077 742	611 196	597 094	638 246	668 794	689 019	660 421	3 864 769		
Incandescent light bulb levy	20 211	1 865	1 189	1 189	1 189	1 189	1 189	5 466		
CO ₂ tax - motor vehicle emissions	2 551 505	32 598	166 489	144 441	482 946	158 124	198 690	1 193 298		
Tyre levy	790 416	73 569	51 927	46 712	99 060	45 175	46 641	363 085		
International Oil Pollution Compensation Fund	2 535	-	-	-	2 820	2 820	2 639	5 559		
Carbon tax	2 177 886	2 060	2 735	36	1 992 809	5 462	2 000 636	2 000 636		
Turnover tax for micro businesses	8 692	142	68	67	215	3 229	766	4 487		
Other										
Universal Service Fund	98 936	948	41	799	1 932	62 285	3 512	69 518		
Taxes on international trade and transactions	78 635 310	2 990 065	5 948 010	5 581 221	6 714 733	6 592 116	6 363 484	34 189 649		
Import duties										
Customs duties	67 056 215	2 437 605	4 905 519	4 632 775	5 947 261	5 422 823	5 530 362	28 877 344		
Specific excise duties on imports	9 761 355	96 043	581 161	704 514	777 096	666 642	765 750	3 591 205		
Health promotion levy on imports	113 574	8 708	15 345	8 382	8 254	13 134	13 328	67 152		
Other										
Miscellaneous customs and excise receipts	1 139 558	388 368	399 542	207 813	(50 131)	458 082	14 969	1 418 643		
Diamond export duties	162 752	502	1 821	923	2 783	9 143	11 187	26 360		
Export tax - Scrap metal	421 857	58 839	44 622	25 816	29 450	22 291	27 889	208 946		
Other taxes	-	-	-	-	-	-	-			
Stamp duties and fees	-	-	-	-	-	-	-			
State miscellaneous revenue	-	412	(64)	45	(1 513)	5 139	(4 800)	(781)		
Total tax revenue (gross)	1 863 034 832	108 624 186	123 940 098	194 161 105	109 883 912	159 972 789	149 581 291	846 163 383		
Less: SACU payments	(89 870 895)	(22 468 529)	-	-	(22 468 529)	-	-	(44 937 008)		
Total tax revenue (net of SACU payments)	1 773 163 937	86 155 657	123 940 098	194 161 105	87 415 383	159 972 789	149 581 291	801 226 375		
Departmental revenue	241 536 389	4 441 539	2 641 162	6 741 504	182 481 183	21 396 346	2 593 782	229 215 435		
Sales of goods and services other than capital assets										
Sales by market establishments	90 793	11 109	11 275	13 130	17 203	12 236	78 197	229 215 435		
Non-tax receipts	7 800	491	453	591	154	700	335	2 723		
Administrative fees	1 446 409	34 137	38 689	30 715	36 755	36 128	36 566	211 160		
Other sales	1 156 898	91 968	87 129	432 348	92 191	120 077	310 446	1 134 159		
Selling of scrap or waste and other used current goods	8 636	497	1 151	954	742	1 707	887	5 938		
Transfers received	692 271	45 801	27 129	-	144 825	3	286 206	503 864		
Levy account from SARS	200 000 000				189 000 000	20 000 000		200 000 000		
Fines penalties and forfeits	565 224	33 913	16 053	13 067	69 854	11 411	44 528	188 826		
Interest, dividends and rent on land										
Interest	7 204 714	364 109	1 133 726	178 326	271 915	566 959	337 412	2 852 446		
Dividends	249 669	-	-	-	-	-	803 259	803 259		
Rent on land	16 034 678	13 337	(8 806)	5 488 574	(13 052)	119 551	271 115	5 870 718		
Of which:										
Mineral and petroleum royalties	15 999 947	10 859	(11 251)	5 486 590	(14 585)	118 417	268 810	5 858 840		
Sales of capital assets	146 093	11 297	14 218	13 820	11 950	28 753	17 952	87 991		
Financial transactions in assets and liabilities	14 253 204	3 634 881	1 321 975	569 989	1 768 647	497 814	472 759	8 466 655		
Of which:										
NRF receipts	7 243 383	3 773 503	576 252	499 728	1 679 156	150 307	388 758	7 067 704		
Public entity conduit receipts	2 142 549	14 408	662 901	27 897	47 342	271 842	36 353	1 060 744		
Independent Communications Authority of South Africa	2 142 549	14 408	662 901	27 897	47 342	271 842	36 353	1 060 744		
Competition Commission	-	-	-	-	-	-	-			
Sale of non-core assets	4 000 000	-	-	-	-	-	-			
Central Energy Fund	4 000 000	-	-	-	-	-	-			
Exchequer revenue including GFEORA	2 015 020 326	90 597 196	126 581 260	200 902 609	269 816 566	161 389 135	152 174 993	1 021 441 760		
Adjustment for GFEORA balance sheet transaction	(200 000 000)	-	-	-	(180 000 000)	(20 000 000)	-	(200 000 000)		
Total national government revenue	1 815 020 326	90 597 196	126 581 260	200 902 609	89 816 566	161 389 135	152 174 993	821 441 760		
Reconciliation of national government and exchequer revenue against Table 4										
Exchequer revenue including GFEORA	2 015 020 326	90 597 196	126 581 260	200 902 609	269 816 566	161 389 135	152 174 993	1 021 441 760		
GFEORA - SARS Contingency reserve contribution	(100 000 000)	-	-	-	(80 000 000)	(20 000 000)	-	(100 000 000)		
Departmental revenue received but not yet paid to NRF	-	18 752	1 911 637	(304 369)	(135 860)	497 999	(83 148)			