

Table 1 Revenue*

R thousand	2024/25											
	Revised estimate	April	May	June	July	August	September	October	November	Year to date		
Taxes on income and profits	1 091 077 764	66 394 748	65 007 643	135 798 692	45 980 414	101 622 878	86 537 683	67 368 903	70 548 358	641 199 318		
Personal income tax	723 001 785	61 061 815	57 089 993	56 242 436	40 801 657	63 180 434	57 075 156	39 017 352	45 217 262	456 216 956		
Provisional tax, assessment payments and penalties	64 360 451	1 274 217	1 410 515	1 953 483	1 942 792	15 067 839	3 788 070	3 401 818	3 362 660	32 201 394		
Employees tax	710 319 833	61 160 736	56 324 265	55 120 138	55 823 291	54 264 095	57 338 376	61 273 325	62 584 063	463 897 289		
ETI credit - refunds granted against PAYE payment	(4 297 679)	(287 717)	(267 679)	(267 946)	(539 040)	(271 663)	(272 633)	(231 077)	(238 267)	(2 416 218)		
ETI credit - refunds	(834 307)	(108 236)	(102 457)	(141 901)	(158 675)	(66 771)	(66 653)	(149 842)	(86 089)	(820 207)		
PII refunds	(405 545 517)	(1 037 185)	(708 190)	(530 480)	(16 226 640)	(5 785 685)	(3 322 604)	(4 482 499)	(2 683 125)	(34 835 365)		
Tax on corporate income												
Corporate income tax	314 406 863	2 003 035	2 423 429	76 642 901	1 786 740	35 843 081	28 531 853	1 959 631	3 597 974	152 788 644		
Secondary tax on companies	45 591	1 584	4 478	402	2 215	653	402	1 340	585	11 886		
Withholding tax on dividends	39 473 325	2 705 270	5 413 904	2 220 263	2 366 978	2 306 264	1 988 622	4 590 390	3 423 496	25 017 888		
Withholding tax on interest	1 252 907	104 041	87 161	49 421	76 582	76 947	68 002	96 482	94 504	753 140		
Tax on retirement funds	-	-	-	-	-	-	-	-	-	-		
Other												
Interest on overdue income tax	6 898 293	220 899	756 810	643 268	716 371	203 499	473 432	834 058	552 526	4 400 865		
Small business tax amnesty	-	298 102	(298 102)	-	-	-	-	-	-	-		
Taxes on payroll and workforce	24 493 292	2 014 274	1 905 186	2 046 819	1 897 433	1 946 652	2 042 357	2 011 017	2 065 301	15 929 038		
Skills development levy	24 493 292	2 014 274	1 905 186	2 046 819	1 897 433	1 946 652	2 042 357	2 011 017	2 065 301	15 929 038		
Taxes on property	1 809 232	1 700 934	1 809 232	1 700 934	2 062 787	1 627 516	1 738 512	1 999 961	2 067 937	14 807 517		
Estate, inheritance and gift taxes												
Donations tax	1 024 152	85 937	74 626	44 866	89 506	75 066	167 679	59 559	116 479	713 719		
Estate duty	3 666 805	256 818	235 803	328 200	482 745	232 520	306 107	365 598	342 757	2 550 537		
Taxes on financial and capital transactions												
Securities transfer tax	5 566 859	437 751	499 449	446 596	565 616	418 477	441 384	499 152	564 537	3 872 961		
Transfer duties	10 777 398	1 000 173	999 354	881 272	924 921	901 453	832 342	1 075 602	1 064 184	7 670 300		
Taxes on goods and services	627 607 899	35 444 009	49 270 092	49 033 394	53 230 038	49 178 488	50 904 055	52 911 740	53 389 753	392 361 569		
Value-added tax	453 755 292	21 285 115	21 285 115	21 285 115	21 285 115	21 285 115	21 285 115	21 285 115	21 285 115	21 285 115		
Domestic VAT	562 769 718	42 825 081	44 452 027	43 059 127	47 916 670	46 279 402	47 069 049	47 112 122	50 414 454	369 128 132		
Import VAT	266 808 254	6 895 667	22 450 596	21 811 628	21 638 055	22 294 033	22 432 605	22 946 684	23 564 055	164 033 272		
Refunds	(365 822 579)	(28 435 633)	(29 832 752)	(28 505 177)	(31 382 029)	(31 382 029)	(31 492 844)	(32 052 844)	(32 751 078)	(248 546 020)		
Specific excise duties	57 607 609	4 108 916	4 108 916	4 410 641	4 715 829	2 952 779	4 141 037	4 149 842	4 868 008	33 880 207		
Beer	23 666 447	1 072 628	2 019 318	1 953 636	1 973 205	1 770 452	2 107 274	2 086 123	2 165 446	15 148 110		
Sorghum beer and sorghum flour	5 693	492	536	219	227	360	1 099	1 907	975	5 815		
Wine and other fermented beverages	7 352 022	367 696	527 016	564 693	569 572	20 906	569 139	570 217	659 828	4 109 067		
Spirits	12 874 780	1 214 552	1 112 562	1 455 806	981 666	543 377	672 074	800 832	1 175 335	7 855 707		
Cigarettes and cigarette tobacco	10 117 258	1 064 734	209 239	355 259	833 932	501 711	594 769	675 945	699 933	4 746 182		
Heated tobacco products	-	-	-	-	-	-	-	-	-	-		
Vaping tobacco	3 002	402	584	315	309	202	242	102	233	2 390		
Pipe tobacco and cigars	415 221	54 376	15 618	29 405	33 383	28 443	44 095	26 173	31 837	261 229		
Petroleum products	678 984	59 311	57 583	51 308	53 098	36 420	53 098	64 026	64 026	430 768		
Revenue from neighbouring countries	2 493 190	5 223	-	-	600 795	-	-	534 725	80 196	1 220 939		
Health promotion levy	2 352 284	229 541	155 734	171 131	143 116	152 749	152 429	191 844	215 219	1 421 764		
Ad valorem excise duties	6 826 941	1 606 564	1 225	207	1 747 380	917	69	1 658 766	1 013	5 216 151		
Fuel levy	82 367 694	7 402 128	7 196 394	7 020 894	7 636 726	6 844 382	7 401 669	6 866 762	5 912 033	56 480 698		
Of which:												
Carbon fuel levy	2 412 773	247 622	244 443	238 769	245 005	231 878	246 465	240 181	265 977	1 960 339		
CFL Domestic	1 848 779	195 311	183 707	177 153	178 900	181 751	179 207	184 239	196 281	1 476 548		
CFL Imported	563 994	52 311	60 736	61 615	66 105	50 127	67 258	55 942	69 696	493 791		
Taxes on use of goods and on permission to use goods or perform activities												
Air departure tax	974 485	90 101	83 006	75 205	82 885	75 813	82 139	89 317	81 175	664 640		
Plastic bag levy	718 362	1 052	1 145	1 588 328	1 588 328	2 080	182 664	4 209	1 372	347 968		
Electricity levy	7 512 415	611 196	597 094	630 246	660 421	660 421	660 421	660 421	640 234	5 137 366		
Incandescent light bulb levy	17 053	81	1 895	1 199	466	218	1 686	633	586	6 764		
CO ₂ tax - motor vehicle emissions	2 434 793	32 598	166 489	144 441	492 946	158 124	198 690	404 950	223 400	1 821 638		
Tyre levy	792 354	73 569	51 927	46 712	99 060	45 175	46 641	102 355	53 884	519 323		
International Oil Pollution Compensation Fund	4 694	-	-	-	-	2 639	-	-	-	5 559		
Carbon tax	2 127 552	2 060	2 735	36	1 992 699	5 402	1 951	1 951	1 763	2 004 349		
Turnover tax for micro businesses	9 415	142	68	67	215	3 229	766	469	135	5 091		
Other												
Universal Service Fund	105 317	848	41	799	1 932	62 285	3 512	2 317	162 511	234 345		
Taxes on international trade and transactions	76 549 432	2 980 965	5 948 919	5 581 221	6 714 733	6 592 116	6 363 484	8 520 933	7 082 662	49 793 244		
Import duties												
Customs duties	64 873 854	2 437 605	4 905 519	4 633 775	5 947 261	5 422 823	5 530 362	7 156 168	5 892 800	41 926 312		
Specific excise duties on imports	8 979 899	96 043	581 161	704 514	777 096	666 642	765 750	1 111 189	1 067 710	5 176 505		
Health promotion levy on imports	133 816	8 708	15 345	8 382	8 254	13 134	13 328	14 264	15 387	94 782		
Other												
Miscellaneous customs and excise receipts	2 017 848	388 368	399 542	207 813	(50 131)	458 082	14 969	180 990	55 917	1 655 550		
Diamond export duties	108 276	502	1 821	2 783	2 783	9 143	11 187	3 237	1 193	30 790		
Export tax - Scrap metal	436 053	58 639	44 622	25 016	29 490	22 291	27 689	55 084	51 675	315 704		
Other taxes	-	-	-	-	-	-	-	-	-	-		
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-		
State miscellaneous revenue	4	412	(84)	45	(1 513)	5 139	(4 800)	586	(9 440)	(10 055)		
Total tax revenue (gross)	1 840 763 602	108 624 156	123 940 098	194 161 105	109 983 912	159 972 789	149 581 291	132 762 650	135 164 590	1 114 060 451		
Less: SACU payments	(89 874 115)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)	(22 468 529)		
Total tax revenue (net of SACU payments)	1 750 889 487	86 155 627	123 940 098	194 161 105	87 415 383	159 972 789	149 581 291	110 294 121	135 164 590	1 046 675 944		
Departmental revenue	246 478 872	4 441 539	2 641 162	6 741 504	182 401 183	21 396 346	2 593 702	2 168 252	1 167 268	223 550 955		
Sales of goods and services other than capital assets												
Sales by market establishments	6 477 885	11 109	11 275	13 130	12 203	13 245	12 236	12 000	102 305	102 305		
Non-tax receipts	8 000	491	453	591	154	700	335	1 554	894	5 170		
Administrative fees	1 928 387	34 137	36 859	30 715	36 755	36 128	36 566	46 379	28 943	286 482		
Other sales	1 655 124	91 868	87 129	432 348	92 191	120 077	310 446	102 660	183 980	1 420 796		
Selling of scrap or waste and other used current goods	1 151	467	1 151	864	742	1 168	1 168	778	278	7 385		
Transfers received	4 489 051	45 801	27 129	-	144 825	3	286 206	187 267	152 261	843 492		
Levy account from SARS	200 000 000	-	-	-	180 000 000	20 000 000	-	-	-	200 000 000		
Fines penalties and forfeits	496 121	33 913	16 053	13 067	69 854	11 411	44 528	20 996	14 200	224 023		
Interest, dividends and rent on land												
Interest	6 349 083	364 109	1 133 726	178 326	271 915	566 959	337 412	664 000	586 073	4 102 579		
Dividends	853 975	-	-	-	-	-	803 259	-	-	803 259		
Rent on land	12 752 108	13 337	(8 806)	5 488 574	(13 052)	119 551	271 115	33 598	(78 180)	5 826 137		
Of which:												
Mineral and petroleum royalties	12 730 102	10 859	(11 251)	5 486 590	(14 585)	118 417	268 810	30 119	(60 483)	5 808 476		
Sales of capital assets	168 977	11 297	14 218	13 								