

Table 1 Revenue*

R thousand		2024/25												Year to date
		Revised estimate	April	May	June	July	August	September	October	November	December	January		
Taxes on income and profits		1 091 077 784	66 394 748	65 007 643	135 798 692	45 980 414	101 622 878	88 537 683	67 308 903	70 548 358	144 046 103	69 317 867	854 963 286	
Personal income tax		720 001 785	61 061 815	56 619 963	56 242 436	40 631 527	63 189 434	57 475 156	52 879 262	63 476 119	63 551 988	585 245 003		
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	2 026 276	2 493 329	36 720 998	
Employee tax		61 710 319 833	61 160 736	56 324 265	55 129 138	55 823 291	54 264 095	57 338 376	61 273 325	62 584 063	63 275 632	63 066 577	980 239 498	
ETI credit - refunds granted against PAYE payment		(4 297 676)	(267 717)	(267 717)	(267 646)	(539 040)	(271 663)	(272 833)	(231 077)	(231 077)	(232 870)	(267 679)	(3 011 716)	
ETI credit - refunds		(634 307)	(68 236)	(68 262)	(41 760)	(68 876)	(85 151)	(155 853)	(144 305)	(186 069)	(44 314)	(35 094)	(708 009)	
PTI refunds		(40 546 517)	(1 037 185)	(788 190)	(530 480)	(16 226 640)	(5 785 685)	(3 322 604)	(4 482 459)	(2 683 125)	(1 453 654)	(1 705 143)	(37 095 165)	
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	1 969 631	3 597 974	77 555 474	2 151 526	232 505 645	
Secondary tax on companies		45 591	1 584	4 478	402	2 215	653	618	1 340	595	637	456	12 979	
Withholding tax on dividends		39 472 325	2 705 270	5 413 904	2 220 263	2 366 979	2 309 254	1 988 622	4 590 090	3 423 496	2 334 832	2 874 004	30 226 765	
Withholding tax on interest		1 252 907	104 041	87 161	49 421	176 882	76 947	68 002	96 482	94 504	54 668	171 922	979 730	
Tax on retirement funds		-	-	-	-	-	-	-	-	-	-	-	-	
Other		6 898 293	220 899	756 810	643 268	716 371	203 499	473 432	834 058	552 626	624 371	567 929	5 593 165	
Interest on overdue income tax		-	-	-	-	-	-	-	-	-	-	-	-	
Small business tax amnesty		-	298 102	(298 102)	-	-	-	-	-	-	-	-	-	
Taxes on payroll and workforce		24 493 282	2 014 274	1 905 186	2 046 819	1 897 433	1 946 652	2 042 357	2 011 017	2 065 301	2 147 361	2 239 341	20 515 741	
Sales development levy		24 493 282	2 014 274	1 905 186	2 046 819	1 897 433	1 946 652	2 042 357	2 011 017	2 065 301	2 147 361	2 239 341	20 515 741	
Taxes on property		21 035 214	1 780 678	1 909 232	1 700 934	2 062 787	1 627 516	1 738 512	1 999 901	2 087 957	1 379 963	1 685 508	17 873 038	
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	44 746	62 429	820 894	
Estate duty		3 666 805	256 818	235 803	328 200	482 745	232 520	306 107	365 588	342 757	328 761	254 595	3 133 893	
Taxes on financial and capital transactions														
Securities transfer tax	1)	5 566 899	437 751	499 449	446 595	565 616	418 477	441 384	499 152	564 537	472 980	420 974	4 766 915	
Transfer duties		10 777 398	1 000 173	999 354	881 272	904 621	901 453	823 342	1 076 602	1 064 184	532 476	947 568	9 151 336	
Taxes on goods and services		627 607 899	35 444 009	49 020 092	49 033 384	53 230 038	40 173 488	50 904 055	52 911 740	53 389 753	50 167 268	62 395 447	504 624 281	
Value-added tax		465 755 392	21 285 151	37 069 811	36 365 578	35 460 621	37 191 406	38 009 201	38 005 962	41 227 631	37 557 940	44 607 120	366 780 444	
Domestic VAT		562 769 718	42 825 081	44 452 027	43 059 127	47 916 870	46 279 402	47 069 049	47 112 122	50 414 656	48 882 639	52 580 728	470 601 499	
Import VAT		266 808 254	2 463 147	2 463 147	21 811 628	21 538 065	22 294 033	22 432 055	22 946 884	23 584 065	20 615 834	20 873 586	205 322 611	
Refunds		(365 822 579)	(28 435 633)	(29 832 752)	(28 505 177)	(34 094 054)	(31 382 029)	(31 492 453)	(32 052 844)	(32 751 078)	(31 590 953)	(28 647 114)	(309 143 667)	
Specific excise duties		4 108 916	3 942 457	4 410 641	4 410 641	4 705 829	2 952 777	4 141 037	4 749 842	4 888 808	5 452 049	7 180 705	46 513 061	
Beer		23 696 447	1 076 628	2 019 318	1 953 636	1 973 205	1 770 462	2 107 274	2 086 123	2 234 907	2 297 610	2 297 610	19 680 627	
Sorghum beer and sorghum flour		5 693	492	536	219	227	360	1 099	1 907	875	1 097	1 098	6 870	
Wine and other fermented beverages		57 016	637 696	527 016	564 693	559 572	20 906	569 139	570 217	629 616	747 294	830 537	5 686 808	
Spirits		12 874 780	1 214 052	1 112 862	1 435 806	1 881 668	543 377	672 074	800 832	1 175 338	1 403 876	1 458 332	10 817 915	
Cigarettes and cigarette tobacco		10 117 258	1 064 734	209 239	355 259	503 572	551 711	694 789	675 545	690 933	961 198	1 143 725	7 651 105	
Heated tobacco products		-	-	-	-	-	-	-	-	-	-	-	-	
Vaping tobacco		3 002	402	584	315	309	202	242	223	233	60	67	2 517	
Pipe tobacco and cigars		416 221	54 376	15 618	29 405	33 383	26 443	44 095	26 173	31 837	43 034	29 342	333 706	
Petroleum products	2)	678 994	59 311	57 983	51 308	53 098	39 297	52 326	53 608	61 623	63 718	65 619	556 198	
Revenue from neighbouring countries	3)	2 493 190	5 223	-	-	600 795	-	-	534 725	80 196	-	-	566 196	
Health promotion levy		2 352 284	229 541	155 734	171 131	143 116	152 749	162 429	191 844	215 219	225 163	250 692	1 897 620	
Automobile excise duties		6 626 641	1 606 564	1 235	207	1 747 380	917	69	1 658 766	1 013	9	1 750 829	6 966 900	
Fuel levy		82 367 694	7 402 128	7 196 934	7 020 804	7 636 726	6 944 967	7 401 669	6 886 762	5 912 033	5 741 391	7 313 346	69 536 860	
Of which:														
Carbon fuel levy		2 412 733	247 622	244 443	238 769	245 006	231 878	246 465	240 181	265 977	234 668	297 357	2 492 364	
CFL Domestic		1 848 779	195 311	187 107	177 153	178 900	181 751	179 207	184 239	196 281	172 994	215 506	1 865 048	
CFL Imported		563 994	62 311	60 736	61 615	66 105	50 127	67 258	55 942	69 686	61 674	87 851	667 316	
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	87 139	89 317	81 175	86 191	101 620	852 651	
Packaging bag levy		718 362	1 052	1 145	158 328	(2 831)	2 060	182 664	4 209	1 372	208 191	1 412	357 608	
Electricity levy		611 196	611 196	607 094	639 246	668 704	680 019	660 621	632 364	640 224	640 960	600 979	6 365 397	
Incandescent light bulb levy		17 053	81	1 895	1 199	466	1 686	633	886	700	828	700	8 293	
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	210 198	396 336	2 428 711	
Tyre levy		792 354	73 569	51 927	46 712	99 060	45 175	46 641	102 355	53 884	52 259	92 952	664 524	
International Oil Pollution Compensation Fund		6 484	-	-	-	2 620	2 620	2 620	2 620	2 620	2 620	2 620	7 557	
Carbon tax		2 127 592	2 060	2 735	36	1 992 899	(2 588)	5 492	1 951	1 763	4 002	1 824	20 010 75	
Turnover tax for micro businesses		9 415	142	68	67	215	329	766	469	135	220	364	5 675	
Other														
Universal Service Fund		105 317	948	41	759	1 932	62 285	3 512	2 317	16 511	-	6 238	240 584	
Taxes on international trade and transactions		76 549 432	2 990 065	5 948 010	5 581 221	6 714 733	6 592 116	6 363 484	8 520 933	7 082 662	5 721 455	7 194 075	62 708 774	
Import duties		64 873 540	2 437 605	4 905 519	4 633 775	5 947 261	5 422 823	5 530 362	7 156 168	5 892 800	4 872 604	6 534 319	53 333 325	
Specific excise duties on imports		9 879 899	96 043	581 161	704 514	777 096	666 642	765 750	1 111 189	1 067 710	964 690	678 048	7 413 992	
Health promotion levy on imports		133 816	8 708	15 345	8 382	8 254	13 328	14 264	13 368	13 367	7 571	12 637	115 191	
Other		2 017 548	388 368	399 542	207 813	(50 131)	458 082	14 969	180 990	55 917	(164 065)	(81 535)	1 409 651	
Import duties on exports		108 276	502	123	923	2 783	9 143	11 187	3 237	1 193	34	14 629	45 443	
Export tax - Scrap metal		436 053	58 839	44 622	25 816	29 490	22 291	27 889	55 084	51 675	39 480	36 078	391 263	
Other taxes		-	-	-	-	-	-	-	-	-	-	-	-	
Stamp duties and fees		-	-	-	-	-	-	-	-	-	-	-	-	
State miscellaneous revenue	4)	-	412	(64)	45	(1 513)	5 139	(4 600)	166	(9 440)	(679)	(201)	(10 932)</	