Table 1 Revenue*

		2025/26		2024/25	
R thousand		**Budget estimate**	**April**	**Preliminary outcome**	**April**
Taxes on income and profits		**1 182 794 476**	**72 181 656**	**1 100 529 907**	**66 394 748**
Personal income tax		792 452 051	67 157 482	729 910 987	61 061 815
Provisional tax, assessment payments and penalties		80 827 904	1 421 444	68 527 944	1 274 217
Employees tax		762 062 135	67 193 804	707 157 374	61 160 736
ETI credit - refunds granted against PAYE payment		(3 737 037)	(276 640)	(3 664 349)	(267 717)
ETI credit - refunds		(747 502)	(32 077)	(826 052)	(68 236)
PIT refunds		(45 953 450)	(1 149 050)	(41 283 929)	(1 037 185)
Tax on corporate income					
Corporate income tax		338 823 586	922 841	318 739 344	2 003 035
Secondary tax on companies		34 235	347	14 841	1 584
Withholding tax on dividends		42 077 189	3 531 908	42 973 231	2 705 270
Withholding tax on interest		1 204 657	97 662	1 143 916	104 041
Tax on retirement funds		-	-	-	-
Other					
Interest on overdue income tax		8 202 758	471 416	7 747 587	220 899
Small business tax amnesty		-	-	-	298 102
Taxes on payroll and workforce		**26 006 000**	**2 129 295**	**24 447 989**	**2 014 274**
Skills development levy		26 006 000	2 129 295	24 447 989	2 014 274
Taxes on property		**23 918 793**	**1 963 095**	**22 505 089**	**1 780 678**
Estate, inheritance and gift taxes					
Donations tax		1 216 392	95 914	1 144 498	85 937
Estate duty		4 289 382	333 652	4 035 861	256 818
Taxes on financial and capital transactions					
Securities transfer tax	*1)*	6 332 299	516 161	5 958 032	437 751
Transfer duties		12 080 722	1 017 368	11 366 699	1 000 173
Taxes on goods and services		**668 706 346**	**41 714 950**	**627 973 091**	**35 444 009**
Value-added tax		482 246 150	27 117 104	457 788 790	21 285 115
Domestic VAT		591 078 769	46 576 252	561 407 294	42 825 081
Import VAT		276 487 591	7 086 160	261 878 361	6 895 667
Refunds		(385 320 210)	(26 545 308)	(365 496 864)	(28 435 633)
Specific excise duties		64 134 327	3 991 463	59 680 116	4 108 916
Beer		25 749 388	1 057 757	24 950 479	1 072 628
Sorghum beer and sorghum flour		9 474	237	7 745	492
Wine and other fermented beverages		8 262 278	539 637	7 640 938	637 696
Spirits		15 033 647	1 308 342	14 450 484	1 214 052
Cigarettes and cigarette tobacco		10 750 082	970 311	9 000 466	1 064 734
Heated tobacco products		-	-	-	-
Vaping tobacco		2 848	17	2 995	402
Pipe tobacco and cigars		493 177	56 181	423 577	54 376
Petroleum products	*2)*	1 348 859	50 111	679 811	59 311
Revenue from neighbouring countries	*3)*	2 484 574	8 871	2 523 622	5 223
Health promotion levy		2 402 855	216 642	2 282 234	229 541
Ad valorem excise duties		7 407 578	1 758 126	6 969 758	1 606 564
Fuel levy		96 591 609	7 630 315	85 882 627	7 402 128
Of which:					
Carbon fuel levy		*3 398 321*	*277 602*	*3 111 808*	*247 622*
CFL Domestic		*2 298 795*	*182 529*	*2 193 415*	*195 311*
CFL Imported		*1 099 525*	*95 073*	*918 393*	*52 311*
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax		1 062 976	91 880	1 021 318	90 101
Plastic bag levy		727 212	861	698 712	1 052
Electricity levy		7 646 507	631 808	7 536 175	611 196
Incandescent light bulb levy		9 978	87	9 835	81
CO_2 tax - motor vehicle emissions		3 089 686	200 122	3 045 105	32 598
Tyre levy		805 264	65 574	773 706	73 569
International Oil Pollution Compensation Fund		7 667	7 283	7 557	-
Carbon tax		2 317 569	3 520	2 024 313	2 060
Turnover tax for micro businesses		11 559	107	10 976	142
Other					
Universal Service Fund		245 409	57	241 868	948
Taxes on international trade and transactions		**84 177 053**	**3 346 580**	**79 825 693**	**2 990 065**
Import duties					
Customs duties		71 343 263	2 860 230	67 338 351	2 437 605
Specific excise duties on imports		9 633 561	109 612	9 359 767	96 043
Health promotion levy on imports		148 265	788	140 431	8 708
Other					
Miscellaneous customs and excise receipts		2 490 525	344 025	2 454 589	388 368
Diamond export duties		68 854	1 434	65 312	502
Export tax - Scrap metal		492 585	30 492	467 243	58 839
Other taxes		**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-
State miscellaneous revenue	*4)*	**-**	**(453)**	**(11 636)**	**412**
Total tax revenue (gross)		**1 985 602 668**	**121 335 125**	**1 855 270 133**	**108 624 186**
Less: SACU payments	*5)*	**(73 552 115)**	**(18 388 029)**	**(89 874 116)**	**(22 468 529)**
Total tax revenue (net of SACU payments)		**1 912 050 554**	**102 947 096**	**1 765 396 017**	**86 155 657**
Departmental revenue		**37 358 131**	**1 525 132**	**241 964 068**	**4 441 539**
Sales of goods and services other than capital assets					
Sales by market establishments	*6)*	150 703	10 788	151 744	11 109
Non-tax receipts		8 110	460	8 124	491
Administrative fees		2 024 878	39 425	404 444	34 137
Other sales		1 117 748	87 761	2 001 713	91 968
Selling of scrap or waste and other used current goods		8 726	1 011	13 150	497
Transfers received		**706 125**	**173 322**	**1 276 589**	**45 801**
Levy account from SARB	7)	**-**	**-**	**200 000 000**	**-**
Fines penalties and forfeits		**471 227**	**18 183**	**392 129**	**33 913**
Interest, dividends and rent on land					
Interest		7 196 432	927 056	10 196 245	364 109
Dividends		205 763	-	1 046 554	-
Rent on land		11 227 389	4 118	10 636 012	13 337
Of which:					
Mineral and petroleum royalties	*8)*	*11 200 855*	*2 117*	*10 609 125*	*10 859*
Sales of capital assets		**144 018**	**1 609**	**337 560**	**11 297**
Financial transactions in assets and liabilities	*9)*	**14 097 012**	**261 398**	**15 499 804**	**3 834 881**
Of which:					
NRF receipts	*10)*	*1 478 000*	*181 885*	*8 461 732*	*3 773 503*
Public entity conduit receipts	*11)*	-	*31 183*	*5 654 228*	*14 408*
Independent Communications Authority of South Africa		*2 228 251*	*31 183*	*1 848 504*	*14 408*
Competition Commission		*74 400*	-	-	-
South African National Roads Agency Limited		*5 476 082*	-	*3 805 724*	-
Sale of non-core assets		-	-	-	-
Central Energy Fund		-	-	-	-
Exchequer revenue including GFECRA		**1 949 408 686**	**104 472 229**	**2 007 360 085**	**90 597 196**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**(200 000 000)**	**-**
Total national government revenue		**1 949 408 686**	**104 472 229**	**1 807 360 085**	**90 597 196**
Reconciliation of total national government and exchequer revenue against Table 4					
Exchequer revenue including GFECRA		**1 949 408 686**	**104 472 229**	**2 007 360 085**	**90 597 196**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**(100 000 000)**	**-**
Departmental revenue received but not yet paid to NRF			**(284 344)**	**(796 013)**	**10 752**
Departmental revenue collected			(1 309 948)	(17 228 395)	(642 768)
Departmental revenue received by the NRF			1 025 604	16 432 382	653 520
Other revenue received by the NRF	*12)*		**3 087 491**	**185 548**	**16 418**
Financial Intelligence Centre Act			2 940	7 580	188
Financial Sector Conduct Authority			-	-	-
SARB Sanctions			*7 500*	119 610	*15 250*
Secret Service Account			*3 074 542*	17 400	*980*
Proceeds of organised Crime Act			9	118	-
Gauteng Freeway Improvement Project (SANRAL)			-	-	-
Government Pensions Administration Agency			-	-	-
DTIC Various ennitities			-	-	-
Asset Forfeiture Unit			2 500	40 840	-
Revenue collected on behalf of the RAF		49 800 511	2 325 213	47 347 384	4 738 322
Revenue collected on behalf of the UIF		25 381 994	2 025 594	25 570 180	1 953 770
Total net revenue			**111 626 183**	**1 979 667 184**	**97 316 457**
Cash balance NRF			*(893)*	*358*	*1 292*
Direct transfer from NRF to the RAF			*(4 176 003)*	*(47 357 882)*	*(4 186 501)*
Direct transfer from NRF to the UIF			*(2 244 118)*	*(25 474 279)*	*(2 148 216)*
CARA added as part of cash revenue in Table 4			*23 239*	*(419 800)*	*8 839*
Exchequer revenue according to Table 4		**1 949 408 686**	**105 228 408**	**1 906 415 581**	**90 991 869**

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. R200 billion was received into the National Revenue Fund.
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 receipts 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.*