

Table 1 Revenue*

R thousand		2025/26			
		Budget estimate	April	May	Year to date
Taxes on income and profits		1 182 794 476	72 181 656	70 069 801	142 251 458
Personal income tax		792 452 051	67 157 482	60 767 545	127 925 027
Provisional tax, assessment payments and penalties		80 827 904	1 421 444	1 472 297	2 893 741
Employers tax		762 062 135	67 193 804	60 671 240	127 865 044
ETI credit - refunds granted against PAYE payment		(3 737 037)	(276 640)	(332 791)	(609 430)
ETI credit - refunds		(747 502)	(32 077)	(118 864)	(150 940)
PIT refunds		(45 953 450)	(1 149 050)	(924 338)	(2 073 388)
Tax on corporate income					
Corporate income tax		338 823 586	922 841	2 424 935	3 347 776
Secondary tax on companies		34 235	347	385	732
Withholding tax on dividends		42 077 189	3 531 908	6 402 461	9 934 370
Withholding tax on interest		1 204 657	97 662	55 364	153 026
Tax on retirement funds		-	-	-	-
Other					
Interest on overdue income tax		8 202 758	471 416	419 110	890 527
Small business tax amnesty		-	-	-	-
Taxes on payroll and workforce		26 006 000	2 129 295	2 087 942	4 217 237
Skills development levy		26 006 000	2 129 295	2 087 942	4 217 237
Taxes on property		23 918 793	1 963 095	2 377 507	4 340 602
Estate, inheritance and gift taxes					
Donations tax		1 216 392	95 914	65 235	161 149
Estate duty		4 289 382	333 652	557 433	891 085
Taxes on financial and capital transactions					
Securities transfer tax	1)	6 332 299	516 161	557 569	1 073 730
Transfer duties		12 080 722	1 017 368	1 197 270	2 214 638
Taxes on goods and services		666 706 346	41 714 950	53 978 500	95 693 450
Value-added tax		482 246 150	27 117 104	40 009 898	67 127 002
Domestic VAT		591 078 769	46 576 252	47 790 761	94 367 013
Import VAT		276 487 591	7 086 160	21 376 684	28 462 844
Refunds		(385 320 210)	(26 545 308)	(29 157 547)	(55 702 855)
Specific excise duties		64 134 327	3 991 463	4 136 848	8 128 311
Beer		25 749 388	1 095 757	2 095 519	3 153 276
Sorghum beer and sorghum flour		9 474	237	244	482
Wine and other fermented beverages		8 262 278	539 637	502 671	1 042 308
Spirits		15 033 647	1 308 342	1 176 485	2 484 827
Cigarettes and cigarette tobacco		10 750 082	970 311	267 227	1 237 538
Heated tobacco products		-	-	-	-
Vaping tobacco		2 848	17	314	330
Pipe tobacco and cigars		493 177	56 181	56 374	112 555
Petroleum products	2)	1 348 859	50 111	38 014	88 125
Revenue from neighbouring countries	3)	2 484 574	8 871	-	8 871
Health promotion levy		2 402 855	216 642	167 271	383 913
Ad valorem excise duties		7 407 578	1 758 126	2 720	1 760 846
Fuel levy		96 591 609	7 630 315	8 723 562	16 353 878
Of which:					
Carbon fuel levy		3 398 321	277 002	327 122	604 724
CFL Domestic		2 298 795	182 529	136 504	319 034
CFL Imported		1 099 525	95 073	190 618	285 691
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax		1 062 976	91 880	91 587	183 468
Plastic bag levy		727 212	861	899	1 760
Electricity levy		7 646 507	631 808	595 600	1 227 408
Incandescent light bulb levy		9 978	87	537	624
CO ₂ tax - motor vehicle emissions		3 089 686	200 122	201 514	401 636
Tyre levy		805 264	65 574	43 395	108 969
International Oil Pollution Compensation Fund		7 667	7 283	-	7 283
Carbon tax		2 317 569	3 520	480	4 001
Turnover tax for micro businesses		11 559	107	92	199
Other					
Universal Service Fund		245 409	57	4 095	4 152
Taxes on international trade and transactions		84 177 053	3 346 580	5 983 119	9 329 699
Import duties					
Customs duties		71 343 263	2 860 230	5 212 048	8 072 278
Specific excise duties on imports		9 633 561	109 612	566 473	676 084
Health promotion levy on imports		148 265	788	14 452	15 240
Other					
Miscellaneous customs and excise receipts		2 490 525	344 025	157 993	502 018
Diamond export duties		68 854	1 434	202	1 636
Export tax - Scrap metal		492 585	30 492	31 951	62 443
Other taxes		-	-	-	-
Stamp duties and fees		-	-	-	-
State miscellaneous revenue	4)	-	(453)	(684)	(1 137)
Total tax revenue (gross)		1 985 602 668	121 335 125	134 496 185	255 831 310
Less: SACU payments	5)	(73 552 115)	(18 388 029)	-	(18 388 029)
Total tax revenue (net of SACU payments)		1 912 050 554	102 947 096	134 496 185	237 443 281
Departmental revenue		37 358 131	1 525 132	2 460 969	3 966 102
Sales of goods and services other than capital assets					
Sales by market establishments	6)	150 703	10 788	13 119	23 907
Non-tax receipts		8 110	460	-	460
Administrative fees		2 024 878	39 425	79 198	118 623
Other sales		1 117 748	87 761	129 914	217 675
Selling of scrap or waste and other used current goods		8 726	1 011	769	1 760
Transfers received		706 125	173 322	239 763	413 085
Levy account from SARB	7)	-	-	-	-
Fines penalties and forfeits		471 227	18 183	68 167	86 350
Interest, dividends and rent on land					
Interest		7 196 432	927 056	902 826	1 829 862
Dividends		205 763	-	-	-
Rent on land		11 227 389	4 118	(4 445)	(327)
Of which:					
Mineral and petroleum royalties	8)	11 200 855	2 117	(5 827)	(3 710)
Sales of capital assets		144 018	1 609	1 336	2 945
Financial transactions in assets and liabilities	9)	14 097 012	261 398	1 030 322	1 291 721
Of which:					
NRF receipts	10)	1 478 000	181 885	102 230	284 116
Public entity conduit receipts	11)	-	31 183	865 791	896 974
Independent Communications Authority of South Africa		2 229 251	31 183	865 791	896 974
Competition Commission		-	-	-	-
South African National Roads Agency Limited		5 476 082	-	-	-
Sale of non-core assets		-	-	-	-
Central Energy Fund		-	-	-	-
Exchequer revenue including GFECRA		1 949 408 686	104 472 229	136 957 154	241 429 383
Adjustment for GFECRA balance sheet transaction		-	-	-	-
Total national government revenue		1 949 408 686	104 472 229	136 957 154	241 429 383
Reconciliation of total national government and exchequer revenue against Table 4		1 949 408 686	104 472 229	136 957 154	241 429 383
Exchequer revenue including GFECRA		1 949 408 686	104 472 229	136 957 154	241 429 383
GFECRA - SARB Contingency reserve contribution		-	-	-	-
Departmental revenue received but not yet paid to NRF		-	(284 344)	3 631 982	3 347 638
Departmental revenue collected		-	(1 309 945)	(1 408 775)	(2 808 720)
Departmental revenue received by the NRF		-	1 025 604	5 130 757	6 156 361
Other revenue received by the NRF	12)	3 087 491	(3 070 564)	(3 070 564)	16 927
Financial Intelligence Centre Act		2 940	-	200	3 140
Financial Sector Conduct Authority		-	-	-	-
SARB Sanctions		7 500	-	-	7 500
Secret Service Account		3 074 542	(3 070 773)	-	3 769
Proceeds of organised Crime Act		9	9	9	18
Gauteng Freeway Improvement Project (SANRAL)		-	-	-	-
Government Pensions Administration Agency		-	-	-	-
DTIC Various entities		-	-	-	-
Asset Forfeiture Unit		2 500	-	-	2 500
Revenue collected on behalf of the RAF		49 800 511	2 325 213	3 081 392	5 406 605
Revenue collected on behalf of the UIF		25 381 994	2 025 594	2 189 824	4 215 418
Total net revenue		111 626 183	142 789 790	142 789 790	254 415 972
Cash balance NRF		-	(893)	1 401	508
Direct transfer from NRF to the RAF		-	(4 176 003)	(2 325 213)	(6 501 216)
Direct transfer from NRF to the UIF		-	(2 241 119)	(2 025 594)	(4 266 712)
CARA added as part of cash revenue in Table 4		-	23 239	(107 914)	(84 675)
Exchequer revenue according to Table 4		1 949 408 686	105 228 408	138 332 470	243 560 878

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 Duties 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 Deferral 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 separately.

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.