Table 1 Revenue*

R thousand		Budget estimate (2025/26)	April (2025/26)	May (2025/26)	June (2025/26)	Year to date (2025/26)
Taxes on income and profits		**1 182 794 475**	**72 181 655**	**70 069 799**	**143 582 176**	**285 833 630**
Personal income tax		792 452 050	67 157 481	60 767 544	59 268 764	187 193 789
Provisional tax, assessment payments and penalties		80 827 904	1 421 444	1 472 297	1 515 061	4 408 802
Employees tax		762 062 135	67 193 804	60 671 240	58 832 225	186 697 269
ETI credit - refunds granted against PAYE payment		(3 737 037)	(276 640)	(332 791)	(348 676)	(958 107)
ETI credit - refunds		(747 502)	(32 077)	(118 864)	(71 453)	(222 394)
PIT refunds		(45 953 450)	(1 149 050)	(924 338)	(658 393)	(2 731 781)
Tax on corporate income						
Corporate income tax		338 823 586	922 841	2 424 935	81 367 503	84 715 279
Secondary tax on companies		34 235	347	385	293	1 025
Withholding tax on dividends		42 077 189	3 531 908	6 402 461	2 344 735	12 279 104
Withholding tax on interest		1 204 657	97 662	55 364	47 608	200 634
Tax on retirement funds		-	-	-	-	-
Other						
Interest on overdue income tax		8 202 758	471 416	419 110	553 273	1 443 799
Small business tax amnesty		-	-	-	-	-
Taxes on payroll and workforce		**26 006 000**	**2 129 295**	**2 087 942**	**2 051 864**	**6 269 101**
Skills development levy		26 006 000	2 129 295	2 087 942	2 051 864	6 269 101
Taxes on property		**23 918 795**	**1 963 095**	**2 377 507**	**1 815 011**	**6 155 613**
Estate, inheritance and gift taxes						
Donations tax		1 216 392	95 914	65 235	73 431	234 580
Estate duty		4 289 382	333 652	557 433	228 986	1 120 071
Taxes on financial and capital transactions						
Securities transfer tax	*1)*	6 332 299	516 161	557 569	459 742	1 533 472
Transfer duties		12 080 722	1 017 368	1 197 270	1 052 852	3 267 490
Taxes on goods and services		**668 706 346**	**41 714 950**	**53 978 498**	**52 770 354**	**148 463 802**
Value-added tax		482 246 150	27 117 104	40 009 898	39 106 958	106 233 960
Domestic VAT		591 078 769	46 576 252	47 790 761	47 924 341	142 291 354
Import VAT		276 487 591	7 086 160	21 376 684	22 109 849	50 572 693
Refunds		(385 320 210)	(26 545 308)	(29 157 547)	(30 927 232)	(86 630 087)
Specific excise duties		64 134 327	3 991 464	4 136 848	4 347 496	12 475 808
Beer		25 749 388	1 057 757	2 095 519	2 119 276	5 272 552
Sorghum beer and sorghum flour		9 474	237	244	321	802
Wine and other fermented beverages		8 262 278	539 637	502 671	592 003	1 634 311
Spirits		15 033 647	1 308 342	1 176 485	1 208 626	3 693 453
Cigarettes and cigarette tobacco		10 750 082	970 311	267 227	360 858	1 598 396
Heated tobacco products		-	-	-	-	-
Vaping tobacco		2 848	17	314	125	456
Pipe tobacco and cigars		493 177	56 181	56 374	29 660	142 215
Petroleum products	*2)*	1 348 859	50 111	38 014	36 627	124 752
Revenue from neighbouring countries	*3)*	2 484 574	8 871	-	-	8 871
Health promotion levy		2 402 855	216 642	167 271	155 329	539 242
Ad valorem excise duties		7 407 578	1 758 126	2 720	544	1 761 390
Fuel levy		96 591 609	7 630 315	8 723 562	7 996 822	24 350 699
Of which:						
Carbon fuel levy		*3 398 320*	*277 602*	*327 122*	*326 397*	*931 121*
CFL Domestic		*2 298 795*	*182 529*	*136 504*	*126 299*	*445 332*
CFL Imported		*1 099 525*	*95 073*	*190 618*	*200 098*	*485 789*
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax		1 062 976	91 880	91 587	81 996	265 463
Plastic bag levy		727 212	861	899	163 713	165 473
Electricity levy		7 646 507	631 808	595 600	644 388	1 871 796
Incandescent light bulb levy		9 978	87	537	766	1 390
CO_2 tax - motor vehicle emissions		3 089 686	200 122	201 514	220 870	622 506
Tyre levy		805 264	65 574	43 395	49 900	158 869
International Oil Pollution Compensation Fund		7 667	7 283	-	-	7 283
Carbon tax		2 317 569	3 520	480	1 414	5 414
Turnover tax for micro businesses		11 559	107	92	39	238
Other						
Universal Service Fund		245 409	57	4 095	119	4 271
Taxes on international trade and transactions		**84 177 053**	**3 346 581**	**5 983 119**	**6 578 887**	**15 908 587**
Import duties						
Customs duties		71 343 263	2 860 230	5 212 048	5 391 581	13 463 859
Specific excise duties on imports		9 633 561	109 612	566 473	749 251	1 425 336
Health promotion levy on imports		148 265	788	14 452	10 087	25 327
Other					-	
Miscellaneous customs and excise receipts		2 490 525	344 025	157 993	400 511	902 529
Diamond export duties		68 854	1 434	202	107	1 743
Export tax - Scrap metal		492 585	30 492	31 951	27 350	89 793
Other taxes		**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**(453)**	**(684)**	**(535)**	**(1 672)**
Total tax revenue (gross)		**1 985 602 669**	**121 335 124**	**134 496 181**	**206 797 757**	**462 629 062**
Less: SACU payments	*5)*	**(73 552 115)**	**(18 388 029)**	**-**	**-**	**(18 388 029)**
Total tax revenue (net of SACU payments)		**1 912 050 555**	**102 947 095**	**134 496 181**	**206 797 757**	**444 241 033**
Departmental revenue		**37 358 131**	**1 525 200**	**2 461 214**	**5 888 906**	**9 875 320**
Sales of goods and services other than capital assets						
Sales by market establishments	*6)*	150 703	10 792	13 120	11 156	35 068
Non-tax receipts		8 110	460	-	159	619
Administrative fees		2 024 878	39 427	79 214	79 674	198 315
Other sales		1 117 748	87 768	129 947	113 081	330 796
Selling of scrap or waste and other used current goods		8 726	1 012	776	893	2 681
Transfers received		**706 125**	**173 322**	**239 763**	1 626	**414 711**
Levy account from SARB	*7)*	**-**	**-**	**-**	**-**	**-**
Fines penalties and forfeits		**471 227**	**18 224**	**68 236**	**37 039**	**123 499**
Of which:						
Competition Commission		*74 400*	**-**	**-**	**-**	**-**
Interest, dividends and rent on land						
Interest		7 196 432	927 056	902 826	1 054 443	2 884 325
Dividends		205 763	-	-	-	-
Rent on land		11 227 389	4 118	(4 445)	4 157 666	4 157 339
Of which:						
Mineral and petroleum royalties	*8)*	*11 200 855*	*2 117*	*(5 827)*	*4 156 258*	*4 152 548*
Sales of capital assets		**144 018**	**1 609**	**1 336**	**14 591**	**17 536**
Financial transactions in assets and liabilities	*9)*	**14 097 012**	**261 412**	**1 030 441**	**418 578**	**1 710 431**
Sale of Vodacom Shares		-	-	-	-	-
Of which:						
NRF receipts	*10)*	*1 478 000*	*181 885*	*102 230*	354 652	*638 767*
Public entity conduit receipts	*11)*	-	*31 183*	*865 791*	*33 332*	*930 306*
Independent Communications Authority of South Africa		*2 228 251*	*31 183*	*865 791*	*33 332*	*930 306*
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**	**104 472 295**	**136 957 395**	**212 686 663**	**454 116 353**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**-**	**-**
Total national government revenue		**1 949 408 686**	**104 472 295**	**136 957 395**	**212 686 663**	**454 116 353**
Reconciliation of total national government and exchequer revenue against Table 4						
Exchequer revenue including GFECRA		**1 949 408 686**	**104 472 295**	**136 957 395**	**212 686 663**	**454 116 353**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**	**-**
Departmental revenue received but not yet paid to NRF			**(284 411)**	**3 631 737**	**(150 117)**	**3 197 209**
Departmental revenue collected			(1 310 015)	(1 499 020)	(1 344 664)	(4 153 699)
Departmental revenue received by the NRF			1 025 604	5 130 757	1 194 547	7 350 908
Other revenue received by the NRF	*12)*		**3 087 491**	**(3 070 564)**	**5 476 365**	**5 493 292**
Financial Intelligence Centre Act			2 940	200	274	3 414
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	27
Gauteng Freeway Improvement Project (SANRAL)			-	-	5 476 082	5 476 082
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	4 194 989	9 601 594
Revenue collected on behalf of the UIF		25 381 994	2 025 594	2 189 824	2 153 043	6 368 461
Total net revenue			**111 626 182**	**142 789 785**	**224 360 944**	**478 776 911**
Cash balance NRF			*(893)*	*1 401*	*(1 074)*	*(566)*
Direct transfer from NRF to the RAF			*(4 176 003)*	*(2 325 213)*	*(3 081 392)*	*(9 582 608)*
Direct transfer from NRF to the UIF			*(2 244 118)*	*(2 025 594)*	*(2 189 824)*	*(6 459 536)*
CARA added as part of cash revenue in Table 4			*23 239*	*(107 914)*	*2 140*	*(82 535)*
Exchequer revenue according to Table 4		**1 949 408 686**	**105 228 407**	**138 332 465**	**219 090 794**	**462 651 666**

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.*