Table 1 Revenue*

R thousand	2025/26			2024/25		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income and profits	**1 182 794 476**	**143 582 176**	**285 833 633**	**1 100 529 907**	**135 798 692**	**267 201 082**
Personal income tax	792 452 051	59 268 764	187 193 791	729 910 987	56 242 436	173 924 214
Provisional tax, assessment payments and penalties	80 827 904	1 515 061	4 408 803	68 527 944	1 953 483	4 638 215
Employees tax	762 062 135	58 832 225	186 697 269	707 157 374	55 129 138	172 614 140
ETI credit - refunds granted against PAYE payment	(3 737 037)	(348 676)	(958 106)	(3 664 349)	(267 946)	(803 338)
ETI credit - refunds	(747 502)	(71 453)	(222 393)	(826 052)	(41 760)	(188 948)
PIT refunds	(45 953 450)	(658 393)	(2 731 781)	(41 283 929)	(530 480)	(2 335 855)
Tax on corporate income						
Corporate income tax	338 823 586	81 367 503	84 715 278	318 739 344	76 642 901	81 069 366
Secondary tax on companies	34 235	293	1 024	14 841	402	6 464
Withholding tax on dividends	42 077 189	2 344 735	12 279 105	42 973 231	2 220 263	10 339 437
Withholding tax on interest	1 204 657	47 608	200 635	1 143 916	49 421	240 623
Tax on retirement funds	-	-	-	-	-	-
Other						
Interest on overdue income tax	8 202 758	553 273	1 443 800	7 747 587	643 268	1 620 978
Small business tax amnesty	-	-	-	-	-	-
Taxes on payroll and workforce	**26 006 000**	**2 051 864**	**6 269 101**	**24 447 989**	**2 046 819**	**5 966 280**
Skills development levy	26 006 000	2 051 864	6 269 101	24 447 989	2 046 819	5 966 280
Taxes on property	**23 918 793**	**1 815 010**	**6 155 612**	**22 505 089**	**1 700 934**	**5 290 844**
Estate, inheritance and gift taxes						
Donations tax	1 216 392	73 431	234 580	1 144 498	44 866	205 429
Estate duty	4 289 382	228 986	1 120 071	4 035 861	328 200	820 821
Taxes on financial and capital transactions						
Securities transfer tax *1)*	6 332 299	459 742	1 533 472	5 958 032	446 596	1 383 796
Transfer duties	12 080 722	1 052 852	3 267 489	11 366 699	881 272	2 880 798
Taxes on goods and services	**668 706 346**	**52 770 353**	**148 463 803**	**627 973 091**	**49 033 394**	**133 747 495**
Value-added tax	482 246 150	39 106 958	106 233 961	457 788 790	36 365 578	94 720 564
Domestic VAT	591 078 769	47 924 341	142 291 354	561 407 294	43 059 127	130 336 236
Import VAT	276 487 591	22 109 849	50 572 693	261 878 361	21 811 628	51 157 890
Refunds	(385 320 210)	(30 927 232)	(86 630 086)	(365 496 864)	(28 505 177)	(86 773 562)
Specific excise duties	64 134 327	4 347 495	12 475 806	59 680 116	4 410 641	12 462 014
Beer	25 749 388	2 119 276	5 272 551	24 950 479	1 953 636	5 045 582
Sorghum beer and sorghum flour	9 474	321	802	7 745	219	1 248
Wine and other fermented beverages	8 262 278	592 003	1 634 311	7 640 938	564 693	1 729 406
Spirits	15 033 647	1 208 626	3 693 453	14 450 484	1 455 806	3 782 421
Cigarettes and cigarette tobacco	10 750 082	360 858	1 598 396	9 000 466	355 259	1 629 232
Heated tobacco products	-	-	-	-	-	-
Vaping tobacco	2 848	125	455	2 995	315	1 302
Pipe tobacco and cigars	493 177	29 660	142 215	423 577	29 405	99 399
Petroleum products *2)*	1 348 859	36 627	124 751	679 811	51 308	168 202
Revenue from neighbouring countries *3)*	2 484 574	-	8 871	2 523 622	-	5 223
Health promotion levy	2 402 855	155 329	539 242	2 282 234	171 131	556 406
Ad valorem excise duties	7 407 578	544	1 761 390	6 969 758	207	1 608 006
Fuel levy	96 591 609	7 996 822	24 350 699	85 882 627	7 020 804	21 619 326
Of which:						
Carbon fuel levy	*3 398 321*	*326 396*	*931 121*	*3 111 808*	*238 769*	*730 833*
CFL Domestic	*2 298 795*	*126 299*	*445 332*	*2 193 415*	*177 153*	*556 170*
CFL Imported	*1 099 525*	*200 098*	*485 789*	*918 393*	*61 615*	*174 662*
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 062 976	81 996	265 464	1 021 318	75 205	248 311
Plastic bag levy	727 212	163 713	165 473	698 712	158 328	160 525
Electricity levy	7 646 507	644 388	1 871 796	7 536 175	638 246	1 846 536
Incandescent light bulb levy	9 978	766	1 390	9 835	1 199	3 175
CO_2 tax - motor vehicle emissions	3 089 686	220 870	622 506	3 045 105	144 441	343 528
Tyre levy	805 264	49 900	158 870	773 706	46 712	172 208
International Oil Pollution Compensation Fund	7 667	-	7 283	7 557	-	-
Carbon tax	2 317 569	1 414	5 414	2 024 313	36	4 831
Turnover tax for micro businesses	11 559	39	239	10 976	67	277
Other						
Universal Service Fund	245 409	119	4 271	241 868	799	1 788
Taxes on international trade and transactions	**84 177 053**	**6 578 886**	**15 908 586**	**79 825 693**	**5 581 221**	**14 519 296**
Import duties						
Customs duties	71 343 263	5 391 581	13 463 859	67 338 351	4 633 775	11 976 899
Specific excise duties on imports	9 633 561	749 251	1 425 335	9 359 767	704 514	1 381 718
Health promotion levy on imports	148 265	10 087	25 327	140 431	8 382	32 435
Other		-				
Miscellaneous customs and excise receipts	2 490 525	400 511	902 528	2 454 589	207 813	995 722
Diamond export duties	68 854	107	1 743	65 312	923	3 246
Export tax - Scrap metal	492 585	27 350	89 793	467 243	25 816	129 276
Other taxes	**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees	-	-	-	-	-	-
State miscellaneous revenue *4)*	**-**	**(535)**	**(1 672)**	**(11 636)**	**45**	**393**
Total tax revenue (gross)	**1 985 602 668**	**206 797 754**	**462 629 064**	**1 855 270 133**	**194 161 105**	**426 725 391**
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**	**206 797 754**	**444 241 035**	**1 765 396 017**	**194 161 105**	**404 256 862**
Departmental revenue	**37 358 131**	**5 889 218**	**9 875 319**	**241 964 068**	**6 741 504**	**13 824 205**
Sales of goods and services other than capital assets						
Sales by market establishments *6)*	150 703	11 161	35 069	151 744	13 130	35 514
Non-tax receipts	8 110	159	619	8 124	591	1 535
Administrative fees	2 024 878	79 693	198 316	404 444	30 715	101 711
Other sales	1 117 748	113 120	330 795	2 001 713	432 348	611 445
Selling of scrap or waste and other used current goods	8 726	901	2 681	13 150	954	2 601
Transfers received	**706 125**	1 626	**414 711**	**1 276 589**	**-**	**72 930**
Levy account from SARB *7)*	**-**	**-**	**-**	**200 000 000**	**-**	**-**
Fines penalties and forfeits	**471 227**	**37 149**	**123 499**	**392 129**	**13 067**	**63 033**
Of which:						
Competition Commission	*74 400*	-	-	-	-	-
Interest, dividends and rent on land						-
Interest	7 196 432	1 054 443	2 884 326	10 196 245	178 326	1 676 161
Dividends	205 763	-	-	1 046 554	-	-
Rent on land	11 227 389	4 157 666	4 157 339	10 636 012	5 488 574	5 493 104
Of which:						-
Mineral and petroleum royalties *8)*	*11 200 855*	*4 156 258*	*4 152 548*	*10 609 125*	*5 486 590*	*5 486 198*
Sales of capital assets	**144 018**	**14 591**	**17 536**	**337 560**	**13 820**	**39 335**
Financial transactions in assets and liabilities *9)*	**14 097 012**	**418 708**	**1 710 429**	**15 499 804**	**569 980**	**5 726 836**
Sale of Vodacom Shares	-	-	-	*10 588*	*10 588*	10 588
Of which:						
NRF receipts *10)*	*1 478 000*	354 652	*638 767*	*8 461 732*	*499 728*	*4 849 483*
Public entity conduit receipts *11)*	-	*33 332*	*930 306*	*5 654 228*	*27 897*	*705 206*
Independent Communications Authority of South Africa	*2 228 251*	*33 332*	*930 306*	*1 848 504*	*27 897*	*705 206*
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**	**212 686 971**	**454 116 354**	**2 007 360 085**	**200 902 609**	**418 081 065**
Adjustment for GFECRA balance sheet transaction	**-**	**-**	**-**	**(200 000 000)**	**-**	**-**
Total national government revenue	**1 949 408 686**	**212 686 971**	**454 116 354**	**1 807 360 085**	**200 902 609**	**418 081 065**
Reconciliation of total national government and exchequer revenue against Table 4						
Exchequer revenue including GFECRA	**1 949 408 686**	**212 686 971**	**454 116 354**	**2 007 360 085**	**200 902 609**	**418 081 065**
GFECRA - SARB Contingency reserve contribution	**-**	**-**	**-**	**(100 000 000)**	**-**	**-**
Departmental revenue received but not yet paid to NRF		**(150 429)**	**3 197 209**	**(796 013)**	**(304 369)**	**(101 981)**
Departmental revenue collected		(1 344 976)	(4 153 699)	(17 228 395)	(716 702)	(2 772 730)
Departmental revenue received by the NRF		1 194 547	7 350 908	16 432 382	412 333	2 670 749
Other revenue received by the NRF *12)*		**5 476 365**	**5 493 292**	**185 548**	**20 058**	**42 185**
Financial Intelligence Centre Act		274	3 414	7 580	149	528
Financial Sector Conduct Authority		-	-	-	-	-
SARB Sanctions		-	7 500	119 610	17 300	38 050
Secret Service Account		-	3 769	17 400	2 609	3 589
Proceeds of organised Crime Act		9	27	118	-	18
Gauteng Freeway Improvement Project (SANRAL)		5 476 082	5 476 082	-	-	-
Government Pensions Administration Agency		-	-	-	-	-
DTIC Various entities		-	-	-	-	-
Asset Forfeiture Unit		-	2 500	40 840	-	-
Revenue collected on behalf of the RAF	49 800 511	4 194 989	9 601 595	47 347 384	3 867 783	12 468 115
Revenue collected on behalf of the UIF	25 381 994	2 153 043	6 368 461	25 570 180	2 163 901	6 175 330
Total net revenue		**224 360 940**	**478 776 913**	**1 979 667 184**	**206 649 983**	**436 664 714**
Cash balance NRF		*(1 074)*	*(566)*	*358*	*2 278*	*2 745*
Direct transfer from NRF to the RAF		*(3 081 392)*	*(9 582 608)*	*(47 357 882)*	*(3 862 010)*	*(12 786 833)*
Direct transfer from NRF to the UIF		*(2 189 824)*	*(6 459 536)*	*(25 474 279)*	*(2 057 659)*	*(6 159 645)*
CARA added as part of cash revenue in Table 4		*2 140*	*(82 535)*	*(419 800)*	*(852 648)*	*(859 958)*
Exchequer revenue according to Table 4	**1 949 408 686**	**219 090 790**	**462 651 668**	**1 906 415 581**	**199 879 944**	**416 861 020**

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.*