Table 1 Revenue*

R thousand		Budget estimate	April	May	June	July	Year to date
		2025/26					
Taxes on income and profits		**1 182 794 476**	**72 181 656**	**70 069 801**	**143 582 176**	**52 938 732**	**338 772 365**
Personal income tax		792 452 051	67 157 482	60 767 545	59 268 764	45 122 583	232 316 374
Provisional tax, assessment payments and penalties		80 827 904	1 421 444	1 472 297	1 515 061	1 769 348	6 178 150
Employees tax		762 062 135	67 193 804	60 671 240	58 832 225	62 099 420	248 796 689
ETI credit - refunds granted against PAYE payment		(3 737 037)	(276 640)	(332 791)	(348 676)	(340 432)	(1 298 539)
ETI credit - refunds		(747 502)	(32 077)	(118 864)	(71 453)	(38 276)	(260 670)
PIT refunds		(45 953 450)	(1 149 050)	(924 338)	(658 393)	(18 367 476)	(21 099 257)
Tax on corporate income							
Corporate income tax		338 823 586	922 841	2 424 935	81 367 503	2 449 812	87 165 090
Secondary tax on companies		34 235	347	385	293	683	1 707
Withholding tax on dividends		42 077 189	3 531 908	6 402 461	2 344 735	4 555 811	16 834 916
Withholding tax on interest		1 204 657	97 662	55 364	47 608	160 324	360 959
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		8 202 758	471 416	419 110	553 273	649 519	2 093 319
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		**26 006 000**	**2 129 295**	**2 087 942**	**2 051 864**	**2 102 991**	**8 372 092**
Skills development levy		26 006 000	2 129 295	2 087 942	2 051 864	2 102 991	8 372 092
Taxes on property		**23 918 793**	**1 963 095**	**2 377 507**	**1 815 010**	**2 411 330**	**8 566 942**
Estate, inheritance and gift taxes							
Donations tax		1 216 392	95 914	65 235	73 431	75 214	309 794
Estate duty		4 289 382	333 652	557 433	228 986	378 790	1 498 861
Taxes on financial and capital transactions							
Securities transfer tax	1)	6 332 299	516 161	557 569	459 742	811 230	2 344 702
Transfer duties		12 080 722	1 017 368	1 197 270	1 052 852	1 146 095	4 413 585
Taxes on goods and services		**668 706 346**	**41 714 950**	**53 978 500**	**52 770 353**	**56 460 432**	**204 924 234**
Value-added tax		482 246 150	27 117 104	40 009 898	39 106 958	39 737 601	145 971 562
Domestic VAT		591 078 769	46 576 252	47 790 761	47 924 341	49 216 258	191 507 612
Import VAT		276 487 591	7 086 160	21 376 684	22 109 849	22 086 840	72 659 533
Refunds		(385 320 210)	(26 545 308)	(29 157 547)	(30 927 232)	(31 565 496)	(118 195 583)
Specific excise duties		64 134 327	3 991 463	4 136 848	4 347 495	4 724 271	17 200 077
Beer		25 749 388	1 057 757	2 095 519	2 119 276	1 969 915	7 242 466
Sorghum beer and sorghum flour		9 474	237	244	321	370	1 172
Wine and other fermented beverages		8 262 278	539 637	502 671	592 003	562 265	2 196 576
Spirits		15 033 647	1 308 342	1 176 485	1 208 626	978 719	4 672 172
Cigarettes and cigarette tobacco		10 750 082	970 311	267 227	360 858	372 822	1 971 218
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		2 848	17	314	125	146	601
Pipe tobacco and cigars		493 177	56 181	56 374	29 660	36 837	179 052
Petroleum products	2)	1 348 859	50 111	38 014	36 627	37 982	162 733
Revenue from neighbouring countries	3)	2 484 574	8 871	-	-	765 216	774 087
Health promotion levy		2 402 855	216 642	167 271	155 329	154 571	693 813
Ad valorem excise duties		7 407 578	1 758 126	2 720	544	1 905 312	3 666 702
Fuel levy		96 591 609	7 630 315	8 723 562	7 996 822	6 895 356	31 246 055
Of which:							
Carbon fuel levy		*3 398 321*	*277 602*	*327 122*	*326 396*	*278 718*	*1 209 839*
CFL Domestic		*2 298 795*	*182 529*	*136 504*	*126 299*	*136 324*	*581 656*
CFL Imported		*1 099 525*	*95 073*	*190 618*	*200 098*	*142 394*	*628 183*
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	79 968	345 432
Plastic bag levy		727 212	861	899	163 713	1 298	166 771
Electricity levy		7 646 507	631 808	595 600	644 388	649 915	2 521 711
Incandescent light bulb levy		9 978	87	537	766	642	2 032
CO_2 tax - motor vehicle emissions		3 089 686	200 122	201 514	220 870	379 911	1 002 418
Tyre levy		805 264	65 574	43 395	49 900	88 451	247 321
International Oil Pollution Compensation Fund		7 667	7 283	-	-	-	7 283
Carbon tax		2 317 569	3 520	480	1 414	1 842 448	1 847 862
Turnover tax for micro businesses		11 559	107	92	39	75	314
Other							
Universal Service Fund		245 409	57	4 095	119	612	4 883
Taxes on international trade and transactions		**84 177 053**	**3 346 580**	**5 983 119**	**6 578 886**	**7 058 148**	**22 966 734**
Import duties							
Customs duties		71 343 263	2 860 230	5 212 048	5 391 581	6 110 298	19 574 158
Specific excise duties on imports		9 633 561	109 612	566 473	749 251	675 239	2 100 574
Health promotion levy on imports		148 265	788	14 452	10 087	12 548	37 875
Other					-		
Miscellaneous customs and excise receipts		2 490 525	344 025	157 993	400 511	232 910	1 135 438
Diamond export duties		68 854	1 434	202	107	2 596	4 339
Export tax - Scrap metal		492 585	30 492	31 951	27 350	24 557	114 350
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	**-**	**(453)**	**(684)**	**(535)**	**(3 835)**	**(5 506)**
Total tax revenue (gross)		**1 985 602 668**	**121 335 125**	**134 496 185**	**206 797 754**	**120 967 798**	**583 596 862**
Less: SACU payments	5)	**(73 552 115)**	**(18 388 029)**	**-**	**-**	**(18 388 029)**	**(36 776 058)**
Total tax revenue (net of SACU payments)		**1 912 050 554**	**102 947 096**	**134 496 185**	**206 797 754**	**102 579 769**	**546 820 804**
Departmental revenue		**37 358 131**	**1 525 200**	**2 461 214**	**5 888 905**	**8 051 726**	**17 927 045**
Sales of goods and services other than capital assets							
Sales by market establishments	6)	150 703	10 792	13 120	11 156	10 852	45 921
Non-tax receipts		8 110	460	-	159	547	1 166
Administrative fees		2 024 878	39 427	79 214	79 674	265 978	464 294
Other sales		1 117 748	87 768	129 947	113 081	104 257	435 053
Selling of scrap or waste and other used current goods		8 726	1 012	776	893	668	3 349
Transfers received		**706 125**	**173 322**	**239 763**	1 626	**156 245**	**570 956**
Levy account from SARB	7)	**-**	**-**	**-**	**-**	**-**	**-**
Fines penalties and forfeits		**471 227**	**18 224**	**68 236**	**37 039**	**126 012**	**249 511**
Of which:							
Competition Commission		*74 400*	-	-	-	*79 564*	*79 564*
Interest, dividends and rent on land							
Interest		7 196 432	927 056	902 826	1 054 443	1 044 597	3 928 924
Dividends		205 763	-	-	-	540 096	540 096
Rent on land		11 227 389	4 118	(4 445)	4 157 666	(361 020)	3 796 319
Of which:							
Mineral and petroleum royalties	8)	*11 200 855*	*2 117*	*(5 827)*	*4 156 258*	*(362 196)*	*3 790 352*
Sales of capital assets		**144 018**	**1 609**	**1 336**	**14 591**	**11 996**	**29 532**
Financial transactions in assets and liabilities	9)	**14 097 012**	**261 412**	**1 030 440**	**418 577**	**6 151 497**	**7 861 926**
Sale of Vodacom Shares		-	-	-	-	-	-
Of which:							
NRF receipts	10)	*1 478 000*	*181 885*	*102 230*	354 652	578 974	*1 217 741*
Public entity conduit receipts	11)	-	*31 183*	*865 791*	*33 332*	*5 503 145*	*6 433 451*
Independent Communications Authority of South Africa		*2 228 251*	*31 183*	*865 791*	*33 332*	*27 063*	*957 369*
South African National Roads Agency Limited		*5 476 082*	-	-	-	*5 476 082*	*5 476 082*
Sale of non-core assets		-	-	-	-	-	-
Central Energy Fund		-	-	-	-	-	-
Exchequer revenue including GFECRA		**1 949 408 686**	**104 472 296**	**136 957 399**	**212 686 659**	**110 631 495**	**564 747 849**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**-**	**-**	**-**
Total national government revenue		**1 949 408 686**	**104 472 296**	**136 957 399**	**212 686 659**	**110 631 495**	**564 747 849**
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		**1 949 408 686**	**104 472 296**	**136 957 399**	**212 686 659**	**110 631 495**	**564 747 849**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**	**-**	**-**
Departmental revenue received but not yet paid to NRF			**(284 411)**	**3 631 737**	**(150 117)**	**(79 841)**	**3 117 368**
Departmental revenue collected			(1 310 015)	(1 499 020)	(1 344 664)	(2 331 802)	(6 485 501)
Departmental revenue received by the NRF			1 025 604	5 130 757	1 194 547	2 251 961	9 602 869
Other revenue received by the NRF	12)		**3 087 491**	**(3 070 564)**	**5 476 365**	**(5 462 619)**	**30 673**
Financial Intelligence Centre Act			2 940	200	274	332	3 746
Financial Sector Conduct Authority			-	-	-	10	10
SARB Sanctions			*7 500*	-	-	100	7 600
Secret Service Account			*3 074 542*	*(3 070 773)*	-	-	3 769
Proceeds of organised Crime Act			9	9	9	9	36
Gauteng Freeway Improvement Project (SANRAL)			-	-	5 476 082	(5 476 082)	-
Government Pensions Administration Agency			-	-	-	-	-
DTIC Various entities			-	-	-	17	17
Asset Forfeiture Unit			2 500	-	-	12 995	15 495
Revenue collected on behalf of the RAF		49 800 511	2 325 213	3 081 392	4 194 989	3 499 251	13 100 845
Revenue collected on behalf of the UIF		25 381 994	2 025 594	2 189 824	2 153 043	2 162 731	8 531 192
Total net revenue			**111 626 183**	**142 789 790**	**224 360 940**	**110 751 016**	**589 527 929**
Cash balance NRF			*(893)*	*1 401*	*(1 074)*	*472*	*(94)*
Direct transfer from NRF to the RAF			*(4 176 003)*	*(2 325 213)*	*(3 081 392)*	*(4 194 989)*	*(13 777 597)*
Direct transfer from NRF to the UIF			*(2 244 118)*	*(2 025 594)*	*(2 189 824)*	*(2 153 043)*	*(8 612 579)*
CARA added as part of cash revenue in Table 4			*23 239*	*(107 914)*	*2 140*	*(19 397)*	*(101 932)*
Exchequer revenue according to Table 4		**1 949 408 686**	**105 228 408**	**138 332 470**	**219 090 790**	**104 384 059**	**567 035 727**

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.*