Table 1 Revenue*

R thousand		2025/26 Budget estimate	2025/26 July	2025/26 Year to date	2024/25 Preliminary outcome	2024/25 July	2024/25 Year to date
Taxes on income and profits		**1 182 794 476**	**52 938 732**	**338 772 365**	**1 100 529 907**	**45 980 414**	**313 181 496**
Personal income tax		792 452 051	45 122 583	232 316 374	729 910 987	40 931 527	214 855 742
Provisional tax, assessment payments and penalties		80 827 904	1 769 348	6 178 150	68 527 944	1 942 792	6 581 007
Employees tax		762 062 135	62 099 420	248 796 689	707 157 374	55 823 291	228 437 430
ETI credit - refunds granted against PAYE payment		(3 737 037)	(340 432)	(1 298 539)	(3 664 349)	(539 040)	(1 342 378)
ETI credit - refunds		(747 502)	(38 276)	(260 670)	(826 052)	(68 876)	(257 823)
PIT refunds		(45 953 450)	(18 367 476)	(21 099 257)	(41 283 929)	(16 226 640)	(18 562 495)
Tax on corporate income							
Corporate income tax		338 823 586	2 449 812	87 165 090	318 739 344	1 786 740	82 856 105
Secondary tax on companies		34 235	683	1 707	14 841	2 215	8 679
Withholding tax on dividends		42 077 189	4 555 811	16 834 916	42 973 231	2 366 979	12 706 416
Withholding tax on interest		1 204 657	160 324	360 959	1 143 916	176 582	417 205
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		8 202 758	649 519	2 093 319	7 747 587	716 371	2 337 349
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		**26 006 000**	**2 102 991**	**8 372 092**	**24 447 989**	**1 897 433**	**7 863 712**
Skills development levy		26 006 000	2 102 991	8 372 092	24 447 989	1 897 433	7 863 712
Taxes on property		**23 918 793**	**2 411 330**	**8 566 942**	**22 505 089**	**2 062 787**	**7 353 631**
Estate, inheritance and gift taxes							
Donations tax		1 216 392	75 214	309 794	1 144 498	89 506	294 935
Estate duty		4 289 382	378 790	1 498 861	4 035 861	482 745	1 303 566
Taxes on financial and capital transactions							
Securities transfer tax	*1)*	6 332 299	811 230	2 344 702	5 958 032	565 616	1 949 412
Transfer duties		12 080 722	1 146 095	4 413 585	11 366 699	924 921	3 805 719
Taxes on goods and services		**668 706 346**	**56 460 432**	**204 924 234**	**627 973 091**	**53 230 038**	**186 977 533**
Value-added tax		482 246 150	39 737 601	145 971 562	457 788 790	35 460 621	130 181 185
Domestic VAT		591 078 769	49 216 258	191 507 612	561 407 294	47 916 670	178 252 906
Import VAT		276 487 591	22 086 840	72 659 533	261 878 361	21 638 005	72 795 895
Refunds		(385 320 210)	(31 565 496)	(118 195 583)	(365 496 864)	(34 094 054)	(120 867 616)
Specific excise duties		64 134 327	4 724 271	17 200 077	59 680 116	4 705 829	17 167 842
Beer		25 749 388	1 969 915	7 242 466	24 950 479	1 973 205	7 018 787
Sorghum beer and sorghum flour		9 474	370	1 172	7 745	227	1 474
Wine and other fermented beverages		8 262 278	562 265	2 196 576	7 640 938	559 572	2 288 978
Spirits		15 033 647	978 719	4 672 172	14 450 484	981 668	4 764 088
Cigarettes and cigarette tobacco		10 750 082	372 822	1 971 218	9 000 466	503 572	2 132 805
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		2 848	146	601	2 995	309	1 611
Pipe tobacco and cigars		493 177	36 837	179 052	423 577	33 383	132 782
Petroleum products	*2)*	1 348 859	37 982	162 733	679 811	53 098	221 300
Revenue from neighbouring countries	*3)*	2 484 574	765 216	774 087	2 523 622	600 795	606 018
Health promotion levy		2 402 855	154 571	693 813	2 282 234	143 116	699 523
Ad valorem excise duties		7 407 578	1 905 312	3 666 702	6 969 758	1 747 380	3 355 386
Fuel levy		96 591 609	6 895 356	31 246 055	85 882 627	7 836 726	29 456 052
Of which:							
Carbon fuel levy		*3 398 321*	*278 718*	*1 209 839*	*3 111 808*	*245 006*	*975 839*
CFL Domestic		*2 298 795*	*136 324*	*581 656*	*2 193 415*	*178 900*	*735 071*
CFL Imported		*1 099 525*	*142 394*	*628 183*	*918 393*	*66 105*	*240 768*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 062 976	79 968	345 432	1 021 318	82 885	331 196
Plastic bag levy		727 212	1 298	166 771	698 712	(2 831)	157 694
Electricity levy		7 646 507	649 915	2 521 711	7 536 175	668 794	2 515 330
Incandescent light bulb levy		9 978	642	2 032	9 835	466	3 641
CO_2 tax - motor vehicle emissions		3 089 686	379 911	1 002 418	3 045 105	492 946	836 473
Tyre levy		805 264	88 451	247 321	773 706	99 060	271 268
International Oil Pollution Compensation Fund		7 667	-	7 283	7 557	-	-
Carbon tax		2 317 569	1 842 448	1 847 862	2 024 313	1 992 899	1 997 730
Turnover tax for micro businesses		11 559	75	314	10 976	215	492
Other							
Universal Service Fund		245 409	612	4 883	241 868	1 932	3 720
Taxes on international trade and transactions		**84 177 053**	**7 058 148**	**22 966 734**	**79 825 693**	**6 714 753**	**21 234 049**
Import duties							
Customs duties		71 343 263	6 110 298	19 574 158	67 338 351	5 947 261	17 924 159
Specific excise duties on imports		9 633 561	675 239	2 100 574	9 359 767	777 096	2 158 813
Health promotion levy on imports		148 265	12 548	37 875	140 431	8 254	40 689
Other							
Miscellaneous customs and excise receipts		2 490 525	232 910	1 135 438	2 454 589	(50 131)	945 592
Diamond export duties		68 854	2 596	4 339	65 312	2 783	6 030
Export tax - Scrap metal		492 585	24 557	114 350	467 243	29 490	158 766
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**(3 835)**	**(5 506)**	**(11 636)**	**(1 513)**	**(1 120)**
Total tax revenue (gross)		**1 985 602 668**	**120 967 798**	**583 596 862**	**1 855 270 133**	**109 883 912**	**536 609 303**
Less: SACU payments	*5)*	**(73 552 115)**	**(18 388 029)**	**(36 776 058)**	**(89 874 116)**	**(22 468 529)**	**(44 937 058)**
Total tax revenue (net of SACU payments)		**1 912 050 554**	**102 579 769**	**546 820 804**	**1 765 396 017**	**87 415 383**	**491 672 245**
Departmental revenue		**37 358 131**	**8 051 726**	**17 927 045**	**241 964 068**	**182 401 183**	**196 225 388**
Sales of goods and services other than capital assets							
Sales by market establishments	*6)*	150 703	10 852	45 921	151 744	17 203	52 716
Non-tax receipts		8 110	547	1 166	8 124	154	1 688
Administrative fees		2 024 878	265 978	464 294	404 444	36 755	138 466
Other sales		1 117 748	104 257	435 053	2 001 713	92 191	703 636
Selling of scrap or waste and other used current goods		8 726	668	3 349	13 150	742	3 344
Transfers received		**706 125**	**156 245**	**570 956**	**1 276 589**	**144 825**	**217 755**
Levy account from SARB	*7)*	**-**	**-**	**-**	**200 000 000**	**180 000 000**	**180 000 000**
Fines penalties and forfeits		**471 227**	**126 012**	**249 511**	**392 129**	**69 854**	**132 887**
Of which:							
Competition Commission		*74 400*	*79 564*	*79 564*	-	-	-
Interest, dividends and rent on land							
Interest		7 196 432	1 044 597	3 928 924	10 196 245	271 915	1 948 075
Dividends		205 763	540 096	540 096	1 046 554	-	-
Rent on land		11 227 389	(361 020)	3 796 319	10 636 012	(13 052)	5 480 052
Of which:							
Mineral and petroleum royalties	*8)*	*11 200 855*	*(362 196)*	*3 790 352*	*10 609 125*	*(14 585)*	*5 471 613*
Sales of capital assets		**144 018**	**11 996**	**29 532**	**337 560**	**11 950**	**51 285**
Financial transactions in assets and liabilities	*9)*	**14 097 012**	**6 151 497**	**7 861 926**	**15 499 804**	**1 768 647**	**7 495 483**
Sale of Vodacom Shares		-	-	-	*10 588*	-	10 588
Of which:							
NRF receipts	*10)*	*1 478 000*	578 974	*1 217 741*	*8 461 732*	*1 679 156*	*6 528 639*
Public entity conduit receipts	*11)*	-	*5 503 145*	*6 433 451*	*5 654 228*	*47 342*	*752 548*
Independent Communications Authority of South Africa		*2 228 251*	*27 063*	*957 369*	*1 848 504*	*47 342*	*752 548*
South African National Roads Agency Limited		*5 476 082*	*5 476 082*	*5 476 082*	*3 805 724*	-	-
Sale of non-core assets		-	-	-	-	-	-
Central Energy Fund		-	-	-	-	-	-
Exchequer revenue including GFECRA		**1 949 408 686**	**110 631 495**	**564 747 849**	**2 007 360 085**	**269 816 566**	**687 897 632**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**(200 000 000)**	**(180 000 000)**	**(180 000 000)**
Total national government revenue		**1 949 408 686**	**110 631 495**	**564 747 849**	**1 807 360 085**	**89 816 566**	**507 897 632**
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		**1 949 408 686**	**110 631 495**	**564 747 849**	**2 007 360 085**	**269 816 566**	**687 897 632**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**(100 000 000)**	**(80 000 000)**	**(80 000 000)**
Departmental revenue received but not yet paid to NRF			**(79 841)**	**3 117 368**	**(796 013)**	**(135 860)**	**(237 841)**
Departmental revenue collected			(2 331 802)	(6 485 501)	(17 228 395)	(689 270)	(3 462 000)
Departmental revenue received by the NRF			2 251 961	9 602 869	16 432 382	553 410	3 224 159
Other revenue received by the NRF	*12)*		**(5 462 619)**	**30 673**	**185 548**	**2 477**	**44 662**
Financial Intelligence Centre Act			332	3 746	7 580	249	777
Financial Sector Conduct Authority			10	10	-	-	-
SARB Sanctions			100	7 600	119 610	-	38 050
Secret Service Account			-	3 769	17 400	2 219	5 808
Proceeds of organised Crime Act			9	36	118	9	27
Gautenq Freeway Improvement Project (SANRAL)			(5 476 082)	-	-	-	-
Government Pensions Administration Agency			-	-	-	-	-
DTIC Various entities			17	17	-	-	-
Asset Forfeiture Unit			12 995	15 495	40 840	-	-
Revenue collected on behalf of the RAF		49 800 511	3 499 251	13 100 845	47 347 384	3 806 450	16 274 565
Revenue collected on behalf of the UIF		25 381 994	2 162 731	8 531 192	25 570 180	2 073 568	8 248 898
Total net revenue			**110 751 016**	**589 527 929**	**1 979 667 184**	**195 563 202**	**632 227 916**
Cash balance NRF			*472*	*(94)*	*358*	*(2 122)*	*623*
Direct transfer from NRF to the RAF			*(4 194 989)*	*(13 777 597)*	*(47 357 882)*	*(3 867 783)*	*(16 654 616)*
Direct transfer from NRF to the UIF			*(2 153 043)*	*(8 612 579)*	*(25 474 279)*	*(2 163 901)*	*(8 323 546)*
CARA added as part of cash revenue in Table 4			*(19 397)*	*(101 932)*	*(419 800)*	*20 731*	*(839 227)*
Exchequer revenue according to Table 4		**1 949 408 686**	**104 384 059**	**567 035 727**	**1 906 415 581**	**189 550 127**	**606 411 149**

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.*