

Table 1 Revenue*

R thousand	2025/26						
	Budget estimate	April	May	June	July	August	Year to date
Taxes on income and profits	1 182 794 475	72 181 655	70 069 799	143 382 176	52 938 733	112 281 916	451 054 279
Personal income tax	792 452 050	67 157 481	69 767 844	139 288 354	45 127 584	69 981 051	301 371 424
Provisional tax, assessment payments and penalties	80 827 904	1 421 444	1 472 297	1 515 061	1 769 348	17 310 061	23 488 211
Employees tax	762 062 135	67 193 804	60 671 240	58 832 225	62 099 420	59 086 891	307 883 580
ETI credit - refunds granted against PAYE payment	(3 737 037)	(276 640)	(332 791)	(348 676)	(340 432)	(355 728)	(1 654 267)
ETI credit - refunds	(134 502)	(232 077)	(118 864)	(71 453)	(28 278)	(52 978)	(313 648)
PIT refunds	(45 953 450)	(1 149 550)	(624 338)	(658 303)	(18 387 476)	(6 927 156)	(28 026 452)
Tax on corporate income							
Corporate income tax	338 823 586	922 841	2 424 935	81 367 503	2 448 812	39 735 961	126 901 052
Secondary tax on companies	34 235	347	385	293	663	1 405	3 113
Withholding tax on dividends	42 077 189	3 531 908	6 402 461	2 344 735	4 555 811	2 845 315	19 690 230
Withholding tax on interest	1 204 657	97 662	55 364	47 608	160 324	60 963	421 921
Tax on retirement funds	-	-	-	-	-	-	-
Other							
Interest on overdue income tax	8 202 758	471 416	419 110	553 273	649 519	577 221	2 670 539
Small business tax amnesty	-	-	-	-	-	-	-
Taxes on payroll and workforce	26 006 000	2 129 295	2 087 942	2 051 864	2 102 991	2 056 929	10 429 021
Skills development levy	26 006 000	2 129 295	2 087 942	2 051 864	2 102 991	2 056 929	10 429 021
Taxes on property	23 918 795	1 963 095	2 377 907	1 815 911	2 411 329	2 077 443	10 644 385
Estate, inheritance and gift taxes							
Donations tax	1 216 392	95 914	65 235	73 431	75 214	55 626	365 420
Estate duty	4 289 382	333 652	557 433	228 986	378 790	401 562	1 900 423
Taxes on financial and capital transactions							
Securities transfer tax	1) 6 332 299	516 161	557 569	459 742	811 230	605 604	2 950 306
Transfer duties	12 080 722	1 017 368	1 197 270	1 052 852	1 146 095	1 014 651	5 428 236
Taxes on goods and services	668 706 348	41 714 800	53 978 488	92 770 354	56 460 433	53 049 585	257 973 820
Value-added tax	482 246 150	27 117 104	40 029 696	39 108 686	46 737 602	46 560 073	186 531 635
Domestic VAT	591 078 769	46 576 262	47 790 751	47 524 341	48 216 258	50 509 556	242 017 208
Import VAT	267 487 591	7 086 160	21 376 684	22 109 849	22 086 840	23 065 805	95 725 338
Refunds	(385 320 210)	(26 545 308)	(29 157 547)	(30 927 232)	(31 565 406)	(33 015 328)	(151 210 911)
Specific excise duties	64 134 327	3 991 464	4 136 848	4 347 496	4 724 272	3 071 581	20 271 661
Beer	25 749 388	1 057 757	2 085 519	2 119 276	1 969 916	2 148 761	9 391 228
Sorghum beer and sorghum flour	9 474	237	244	321	370	451	1 623
Wine and other fermented beverages	8 262 278	539 637	502 671	592 003	562 265	34 710	2 231 286
Spirits	15 033 647	1 308 342	1 176 485	1 208 626	978 719	394 295	5 066 467
Cigarettes and cigarette tobacco	10 750 082	970 311	287 322	360 858	372 822	422 788	2 394 016
Heated tobacco products	-	-	-	-	-	-	-
Vaping tobacco	2 848	17	314	125	146	64	666
Pipe tobacco and cigars	493 177	95 181	56 374	29 680	38 837	33 270	212 322
Petroleum products	1 348 659	50 111	38 014	36 627	37 982	199 966	199 966
Revenue from neighbouring countries	2 484 574	8 871	-	-	765 216	-	774 087
Health promotion levy	2 402 855	216 642	167 271	155 329	154 571	157 410	851 223
Ad valorem excise duties	7 407 578	1 758 126	2 720	544	1 905 312	1 315	3 668 017
Fuel levy	991 609	7 630 315	8 723 562	7 986 822	6 895 356	8 112 549	39 358 604
Of which:							
Carbon fuel levy	3 988 320	277 602	327 122	326 397	278 718	325 448	1 535 287
CFL Domestic	2 298 795	182 529	136 504	126 299	136 324	128 744	710 400
CFL Imported	1 099 525	95 073	190 618	200 098	142 394	196 704	824 887
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	81 016	426 447
Plastic bag levy	727 212	861	899	163 713	1 298	1 210	167 981
Electricity levy	7 646 507	631 808	595 600	644 388	649 915	689 440	3 191 151
Incandescent light bulb levy	9 978	87	637	766	642	526	2 558
CO ₂ tax - motor vehicle emissions	3 089 686	200 122	201 514	220 870	379 911	256 372	1 258 789
Tyre levy	805 264	65 574	43 395	49 900	88 451	49 370	296 690
International Oil Pollution Compensation Fund	7 667	7 283	-	-	-	544	7 827
Carbon tax	2 317 569	3 520	480	1 414	1 842 448	21 868	1 869 730
Turnover tax for micro businesses	11 559	107	92	39	75	3 840	4 153
Other							
Universal Service Fund	245 409	57	4 095	119	612	62 471	67 354
Taxes on international trade and transactions	84 177 653	3 346 581	5 983 119	6 578 887	7 058 148	6 518 645	29 485 380
Import duties							
Customs duties	71 343 263	2 860 230	5 212 048	5 391 581	6 110 298	5 572 803	25 146 960
Specific excise duties on imports	9 633 561	109 612	566 473	749 251	675 239	788 438	2 889 013
Health promotion levy on imports	148 265	788	14 452	10 087	12 548	15 422	53 297
Other							
Miscellaneous customs and excise receipts	2 490 525	344 025	157 993	400 511	232 910	111 968	1 247 407
Diamond export duties	68 854	1 434	202	107	2 596	6 736	11 075
Export tax - Scrap metal	492 585	30 492	31 951	27 350	24 557	23 278	137 628
Other taxes	-	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-	-
State miscellaneous revenue	4) -	(453)	(684)	(535)	(3 835)	(791)	(6 286)
Total tax revenue (gross)	1 985 692 669	121 335 124	134 496 151	206 797 737	120 967 799	175 983 728	759 580 588
Less: SACU payments	5) (73 552 115)	(18 388 029)	-	-	(18 388 029)	-	(36 776 058)
Total tax revenue (net of SACU payments)	1 912 050 555	102 947 095	134 496 151	206 797 737	102 579 770	175 983 728	722 804 531
Departmental revenue	37 358 131	1 525 200	2 461 214	5 888 906	8 051 725	1 339 718	19 266 763
Sales of goods and services other than capital assets							
Sales by market establishments	150 703	10 792	13 120	11 156	10 852	11 022	56 842
Non-tax receipts	8 110	460	-	159	547	582	1 748
Administrative fees	2 024 878	39 427	79 214	79 674	265 978	156 144	620 437
Other sales	1 117 748	87 768	129 947	113 081	104 257	106 533	541 586
Selling of scrap or waste and other used current goods	8 726	1 012	776	893	668	793	4 142
Transfers received	706 125	173 322	239 763	1 626	156 245	-	570 956
Levy account from SARS	-	-	-	-	-	-	-
Fines penalties and forfeits	471 227	18 224	68 236	37 639	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	1 116 301	5 045 223
Dividends	205 763	-	-	-	540 096	-	540 096
Rent on land	11 227 389	4 118	(4 445)	4 157 666	(361 020)	(739 551)	3 056 768
Of which:							
Mineral and petroleum royalties	11 200 855	2 117	(5 827)	4 156 258	(362 196)	(743 948)	3 046 406
Sales of capital assets	1 444 018	1 608	1 338	1 196	1 196	27 523	57 955
Financial transactions in assets and liabilities	9) 14 097 012	261 412	1 030 441	418 578	6 151 497	660 371	8 522 299
Sale of Vodacom Shares	-	-	-	-	-	-	-
Of which:							
NRF receipts	10) 1 478 000	181 885	102 230	354 652	578 974	398 002	1 615 743
Public entity conduit receipts	11) -	31 183	865 791	33 332	5 503 145	222 031	6 655 482
Independent Communications Authority of South Africa	2 228 251	31 183	865 791	33 332	27 063	222 031	1 179 400
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 GFE CRA	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 323 446	742 071 294
Adjustment for GFE CRA balance sheet transaction	-	-	-	-	-	-	-
Total national government revenue	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 323 446	742 071 294
Reconciliation of total national government and exchequer revenue against Table 4	-	-	-	-	-	-	-
Exchequer revenue including GFE CRA	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 323 446	742 071 294
GFE CRA - SARS Contingency reserve contribution	-	-	-	-	-	-	-
Departmental revenue received but not yet paid to NRF	(284 411)	3 631 737	(150 117)	(79 841)	395 026	3 512 394	
Departmental revenue collected	(1 310 015)	(1 499 020)	(1 344 664)	(2 331 802)	(1 463 631)	(7 949 132)	
Departmental revenue received by the NRF	1 025 604	5 130 757	1 194 547	2 251 961	1 858 657	11 461 526	
Other revenue received by the NRF	3 087 491	(3 070 564)	5 476 365	(9 462 619)	2 393	33 066	
Financial Intelligence Centre Act	2 940	200	274	10	10	230	3 976
Financial Sector Conduct Authority	-	-	-	-	-	-	10
SARB Sanctions	7 500	-	-	-	100	2 163	9 763
Secret Service Account	3 074 542	(3 070 773)	-	-	-	-	3 769
Proceeds of organised Crime Act	9	9	9	9	9	-	36
OTIC 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	4 179 324	17 280 169
Revenue collected on behalf of the UIF	25 381 994	2 163 043	2 025 694	2 162 731	2 205 760	10 736 952	
Total net revenue	111 626 182	142 789 785	224 360 944	110 751 016	184 105 950	773 633 877	
Cash balance NRF	(893)	1 401	(1 074)	472	(339)	(429)	
Direct transfer from NRF to the RAF	(4 176 003)	(2 325 213)	(3 081 392)	(4 194 989)	(3 499 251)	(17 276 848)	
Direct transfer from NRF to the UIF	(2 244 116)	(2 025 594)	(2 189 824)	(2 153 043)	(2 162 731)	(10 735 610)	
CRA added as part of cash revenue in Table 4	23 239	21 440	71 440	(19 387)	14 289	(87 643)	
Exchequer revenue according to Table 4	1 949 408 686	105 228 407	138 332 465	219 090 794	104 384 059	178 457 922	745 483 617

1) The securities transfer tax replaced the uncapitalised securities tax from 1 July 2008.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.