Table 1 Revenue*

R thousand		2025/26			2024/25		
		Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income and profits		1 182 794 475	112 281 916	451 054 279	1 100 529 907	101 622 879	414 804 372
Personal income tax		792 452 050	69 061 051	301 377 424	729 910 988	63 189 435	278 045 175
Provisional tax, assessment payments and penalties		80 827 904	17 310 061	23 488 211	68 527 944	15 067 839	21 648 846
Employees tax		762 062 135	59 086 891	307 883 580	707 157 374	54 264 095	282 701 525
ETI credit - refunds granted against PAYE payment		(3 737 037)	(355 728)	(1 654 267)	(3 664 349)	(271 663)	(1 614 041)
ETI credit - refunds		(747 502)	(52 978)	(313 648)	(826 052)	(85 151)	(342 975)
PIT refunds		(45 953 450)	(6 927 195)	(28 026 452)	(41 283 929)	(5 785 685)	(24 348 180)
Tax on corporate income							
Corporate income tax		338 823 586	39 735 961	126 901 052	318 739 344	35 843 081	118 699 186
Secondary tax on companies		34 235	1 405	3 113	14 841	653	9 332
Withholding tax on dividends		42 077 189	2 845 315	19 680 230	42 973 231	2 309 264	15 015 680
Withholding tax on interest		1 204 657	60 963	421 921	1 143 916	76 947	494 152
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		8 202 758	577 221	2 670 539	7 747 587	203 499	2 540 847
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		26 006 000	2 056 929	10 429 021	24 447 989	1 946 652	9 810 364
Skills development levy		26 006 000	2 056 929	10 429 021	24 447 989	1 946 652	9 810 364
Taxes on property		23 918 795	2 077 443	10 644 385	22 505 090	1 627 516	8 981 149
Estate, inheritance and gift taxes							
Donations tax		1 216 392	55 626	365 420	1 144 498	75 066	370 001
Estate duty		4 289 382	401 562	1 900 423	4 035 861	232 520	1 536 086
Taxes on financial and capital transactions							
Securities transfer tax	1)	6 332 299	605 604	2 950 306	5 958 032	418 477	2 367 889
Transfer duties		12 080 722	1 014 651	5 428 236	11 366 699	901 453	4 707 173
Taxes on goods and services		668 706 346	53 049 585	257 973 820	627 973 091	48 178 489	235 156 020
Value-added tax		482 246 150	40 560 073	186 531 635	457 788 791	37 191 406	167 372 591
Domestic VAT		591 078 769	50 509 596	242 017 208	561 407 294	46 279 402	224 532 307
Import VAT		276 487 591	23 065 805	95 725 338	261 878 361	22 294 033	95 089 929
Refunds		(385 320 210)	(33 015 328)	(151 210 911)	(365 496 864)	(31 382 029)	(152 249 645)
Specific excise duties		64 134 327	3 071 581	20 271 661	59 680 116	2 952 778	20 120 618
Beer		25 749 388	2 148 761	9 391 228	24 950 479	1 770 482	8 789 269
Sorghum beer and sorghum flour		9 474	451	1 623	7 745	360	1 834
Wine and other fermented beverages		8 262 278	34 710	2 231 286	7 640 938	20 906	2 309 883
Spirits		15 033 647	394 295	5 066 467	14 450 484	543 377	5 307 465
Cigarettes and cigarette tobacco		10 750 082	422 798	2 394 016	9 000 466	551 711	2 684 515
Heated tobacco products		-	-	-	-	-	-
Vaping tobacco		2 848	64	666	2 995	202	1 812
Pipe tobacco and cigars		493 177	33 270	212 322	423 577	26 443	159 225
Petroleum products	2)	1 348 859	37 232	199 966	679 811	39 297	260 597
Revenue from neighbouring countries	3)	2 484 574	-	774 087	2 523 622	-	606 018
Health promotion levy		2 402 855	157 410	851 223	2 282 234	152 749	852 271
Ad valorem excise duties		7 407 578	1 315	3 668 017	6 969 758	917	3 356 303
Fuel levy		96 591 609	8 112 549	39 358 604	85 882 627	6 844 382	36 300 434
Of which:							
Carbon fuel levy		*3 398 320*	*325 448*	*1 535 287*	*3 111 808*	*231 878*	*1 207 716*
CFL Domestic		*2 298 795*	*128 744*	*710 400*	*2 193 415*	*181 751*	*916 822*
CFL Imported		*1 099 525*	*196 704*	*824 887*	*918 393*	*50 127*	*290 894*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 062 976	81 016	426 447	1 021 318	75 813	407 010
Plastic bag levy		727 212	1 210	167 981	698 712	2 060	159 754
Electricity levy		7 646 507	669 440	3 191 151	7 536 175	689 019	3 204 349
Incandescent light bulb levy		9 978	526	2 558	9 835	218	3 859
CO_2 tax - motor vehicle emissions		3 089 686	256 372	1 258 789	3 045 105	158 124	994 598
Tyre levy		805 264	49 370	296 690	773 706	45 175	316 443
International Oil Pollution Compensation Fund		7 667	544	7 827	7 557	2 920	2 920
Carbon tax		2 317 569	21 868	1 869 730	2 024 313	(2 586)	1 995 144
Turnover tax for micro businesses		11 559	3 840	4 153	10 976	3 229	3 721
Other							
Universal Service Fund		245 409	62 471	67 354	241 868	62 285	66 005
Taxes on international trade and transactions		84 177 053	6 518 645	29 485 380	79 825 693	6 592 115	27 826 166
Import duties							
Customs duties		71 343 263	5 572 803	25 146 960	67 338 351	5 422 823	23 346 983
Specific excise duties on imports		9 633 561	788 438	2 889 013	9 359 767	666 642	2 825 456
Health promotion levy on imports		148 265	15 422	53 297	140 431	13 134	53 823
Other							
Miscellaneous customs and excise receipts		2 490 525	111 968	1 247 407	2 454 589	458 082	1 403 674
Diamond export duties		68 854	6 736	11 075	65 312	9 143	15 172
Export tax - Scrap metal		492 585	23 278	137 628	467 243	22 291	181 058
Other taxes		-	1	1	-	-	-
Stamp duties and fees		-	1	1	-	-	-
State miscellaneous revenue	4)	-	(791)	(6 298)	(11 636)	5 139	4 019
Total tax revenue (gross)		1 985 602 669	175 983 728	759 580 589	1 855 270 134	159 972 790	696 582 091
Less: SACU payments	5)	(73 552 115)	-	(36 776 058)	(89 874 116)	-	(44 937 058)
Total tax revenue (net of SACU payments)		1 912 050 555	175 983 728	722 804 531	1 765 396 018	159 972 790	651 645 033
Departmental revenue		37 358 131	1 339 718	19 266 763	241 964 067	21 396 347	217 621 736
Sales of goods and services other than capital assets							
Sales by market establishments	6)	150 703	11 022	56 942	151 744	13 245	65 962
Non-tax receipts		8 110	582	1 748	8 124	700	2 389
Administrative fees		2 024 878	156 144	620 437	404 444	36 128	174 594
Other sales		1 117 748	106 533	541 586	2 001 713	120 077	823 713
Selling of scrap or waste and other used current goods		8 726	793	4 142	13 150	1 707	5 051
Transfers received		706 125	-	570 956	1 276 589	3	217 758
Levy account from SARB	7)	-	-	-	200 000 000	20 000 000	200 000 000
Fines penalties and forfeits		471 227	-	249 511	392 129	11 411	144 298
Of which:							
Competition Commission		*74 400*	-	*79 564*	-	-	-
Interest, dividends and rent on land							
Interest		7 196 432	1 116 301	5 045 223	10 196 245	566 959	2 515 035
Dividends		205 763	-	540 096	1 046 554	-	-
Rent on land		11 227 389	(739 551)	3 056 768	10 636 012	119 551	5 599 604
Of which:							
Mineral and petroleum royalties	8)	*11 200 855*	*(743 946)*	*3 046 406*	*10 609 125*	*118 417*	*5 590 030*
Sales of capital assets		144 018	27 523	57 055	337 560	28 753	80 038
Financial transactions in assets and liabilities	9)	14 097 012	660 371	8 522 299	15 499 803	497 813	7 993 294
Sale of Vodacom Shares		-	-	-	*10 588*	-	*10 588*
Of which:							
NRF receipts	10)	*1 478 000*	*398 002*	*1 615 743*	*8 461 732*	*150 307*	*6 678 946*
Public entity conduit receipts	11)	-	*222 031*	*6 655 482*	*5 654 228*	*271 842*	*1 024 390*
Independent Communications Authority of South Africa		*2 228 251*	*222 031*	*1 179 400*	*1 848 504*	*271 842*	*1 024 390*
South African National Roads Agency Limited		*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	177 323 446	742 071 294	2 007 360 085	181 369 137	869 266 768
Adjustment for GFECRA balance sheet transaction		-	-	-	(200 000 000)	(20 000 000)	(200 000 000)
Total national government revenue		1 949 408 686	177 323 446	742 071 294	1 807 360 085	161 369 137	669 266 768
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		1 949 408 686	177 323 446	742 071 294	2 007 360 085	181 369 137	869 266 768
GFECRA - SARB Contingency reserve contribution		-	-	-	(100 000 000)	(20 000 000)	(100 000 000)
Departmental revenue received but not yet paid to NRF			395 026	3 512 394	(796 012)	497 998	260 156
Departmental revenue collected			(1 463 631)	(7 949 132)	(17 228 394)	(855 781)	(4 317 782)
Departmental revenue received by the NRF			1 858 657	11 461 526	16 432 382	1 353 779	4 577 938
Other revenue received by the NRF	12)		2 393	33 066	185 548	12 837	57 499
Financial Intelligence Centre Act			230	3 976	7 580	336	1 113
Financial Sector Conduct Authority			-	10	-	-	-
SARB Sanctions			2 163	9 763	119 610	12 500	50 550
Secret Service Account			-	3 769	17 400	(9)	5 799
Proceeds of organised Crime Act			-	36	118	10	37
DTIC Various entities			-	17	-	-	-
Asset Forfeiture Unit			-	15 495	40 840	-	-
Revenue collected on behalf of the RAF		49 800 511	4 179 324	17 280 169	47 347 384	3 634 659	19 909 224
Revenue collected on behalf of the UIF		25 381 994	2 205 760	10 736 952	25 570 180	2 127 097	10 375 995
Total net revenue			184 105 950	773 633 877	1 979 667 185	167 641 728	799 869 642
Cash balance NRF			*(335)*	*(429)*	*358*	*(467 184)*	*(466 561)*
Direct transfer from NRF to the RAF			*(3 499 251)*	*(17 276 848)*	*(47 357 882)*	*(3 806 450)*	*(20 461 066)*
Direct transfer from NRF to the UIF			*(2 162 731)*	*(10 775 310)*	*(25 474 279)*	*(2 073 568)*	*(10 397 114)*
CARA added as part of cash revenue in Table 4			*14 289*	*(87 643)*	*(419 800)*	*(26 158)*	*(865 385)*
Exchequer revenue according to Table 4		1 949 408 686	178 457 922	745 493 647	1 906 415 582	161 268 368	767 679 515

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.*