

Table 1 Revenue*

R thousand	2025/26							
	Budget estimate	April	May	June	July	August	September	Year to date
Taxes on income and profits	1 182 794 475	72 181 655	70 069 799	143 582 176	52 938 733	112 281 916	98 029 770	549 084 049
Personal income tax	792 452 050	67 157 481	60 767 544	59 268 764	45 122 584	69 061 051	62 335 234	363 712 658
Provisional tax, assessment payments and penalties	80 827 904	1 421 444	1 472 297	1 515 061	1 789 348	17 310 061	3 811 588	27 299 779
Employees tax	782 062 135	67 193 804	60 671 240	58 322 225	42 099 420	59 086 891	63 078 429	370 962 009
ETI credit - refunds granted against PAYE payment	(3 737 037)	(276 640)	(332 791)	(348 676)	(340 432)	(355 728)	(384 829)	(2 039 096)
ETI credit - refunds	(747 502)	(32 077)	(118 864)	(71 453)	(38 276)	(52 978)	(39 439)	(353 087)
PIT refunds	(45 953 450)	(1 149 050)	(924 338)	(658 393)	(18 367 476)	(6 927 195)	(4 130 495)	(32 156 947)
Tax on corporate income								
Corporate income tax	338 823 586	922 841	2 424 935	81 367 503	2 449 812	39 735 961	32 407 687	159 308 919
Secondary tax on companies	34 235	347	385	293	863	1 405	275	3 388
Withholding tax on dividends	42 077 189	3 531 908	6 402 461	2 344 735	4 555 811	2 845 315	2 605 363	22 285 593
Withholding tax on interest	1 204 657	97 662	55 364	47 608	160 324	60 963	102 659	524 580
Other								
Interest on overdue income tax	8 202 758	471 416	419 110	553 273	649 519	577 221	578 372	3 248 911
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	2 049 458	12 478 479
Skills development levy	26 006 000	2 129 295	2 087 942	2 051 864	2 102 991	2 056 929	2 049 458	12 478 479
Taxes on property	23 918 795	1 963 095	2 377 507	1 815 011	2 411 329	2 077 443	1 936 239	12 580 624
Estate, inheritance and gift taxes								
Donations tax	1 216 392	95 914	65 235	73 431	75 214	55 626	46 173	411 593
Estate duty	4 289 382	333 652	557 433	228 986	378 790	401 582	335 167	2 235 590
Taxes on financial and capital transactions								
Securities transfer tax	1) 6 332 299	516 161	557 569	459 742	811 230	605 604	552 084	3 502 390
Transfer duties	12 080 722	1 017 368	1 197 270	1 052 852	1 146 095	1 014 651	1 002 815	6 431 051
Taxes on goods and services	668 706 346	41 714 950	53 978 498	52 770 354	56 460 433	53 049 585	56 097 690	314 071 510
Value-added tax	482 246 150	27 117 104	40 009 898	39 106 988	39 137 002	40 560 073	42 477 120	229 008 705
Domestic VAT	591 078 769	46 576 252	47 750 751	47 924 341	49 216 258	50 509 595	50 708 334	292 725 542
Import VAT	276 487 591	7 086 160	21 376 684	22 109 849	22 086 840	23 065 805	24 483 367	120 208 705
Refunds	(385 320 210)	(26 545 308)	(29 157 547)	(30 927 232)	(31 565 496)	(33 015 328)	(32 714 581)	(183 925 492)
Specific excise duties								
Beer	64 134 327	3 991 464	4 136 848	4 347 496	4 724 272	3 071 581	4 339 358	24 611 019
Sorghum beer and sorghum flour	25 749 388	1 057 757	2 095 519	2 119 276	1 969 915	2 148 761	2 180 840	11 572 068
Wine and other fermented beverages	9 474	237	244	321	370	451	380	2 003
Spirits	8 262 278	539 637	502 671	592 003	562 265	34 710	591 750	2 823 036
Cigarettes and cigarette tobacco	15 033 647	1 308 342	1 176 485	1 208 626	978 719	394 295	939 932	6 006 399
Heated tobacco products	10 750 082	970 311	267 227	360 858	372 822	422 798	548 215	2 942 231
Vaping tobacco	-	-	-	-	-	-	-	-
Pipe tobacco and cigars	2 848	17	314	125	146	64	197	863
Petroleum products	453 177	56 181	56 374	29 680	36 837	33 270	42 793	255 115
Revenue from neighbouring countries	1 348 859	50 111	38 014	36 627	37 982	37 232	35 251	235 217
Health promotion levy	2 484 574	8 871	-	-	765 216	-	-	774 087
Ad valorem excise duties	2 402 855	216 642	167 271	155 329	154 571	157 410	174 607	1 025 830
Fuel levy	7 407 578	1 758 126	2 720	544	1 905 312	1 315	966	3 668 963
Of which:	96 591 609	7 630 315	8 723 562	7 996 822	6 895 356	8 112 549	7 884 462	47 243 066
Carbon fuel levy	3 398 320	277 602	327 122	326 397	278 718	325 448	310 368	1 845 655
CFL Domestic	2 298 795	182 529	136 504	126 299	136 324	128 744	121 217	831 617
CFL Imported	1 099 525	95 073	190 618	200 098	142 394	196 704	189 151	1 014 038
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	96 486	522 933
Plastic bag levy	727 212	861	899	163 713	1 298	1 210	165 487	333 468
Electricity levy	7 646 507	631 808	595 600	644 388	649 915	669 440	645 857	3 837 008
Incandescent light bulb levy	9 978	87	537	766	642	526	584	3 142
CO ₂ tax - motor vehicle emissions	3 089 686	200 122	201 514	220 870	379 911	256 372	247 123	1 505 912
Tyre levy	805 264	65 374	43 395	49 900	88 451	49 370	44 294	340 864
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	13 793	1 883 523
Turnover tax for micro businesses	11 559	107	92	39	75	3 840	1 680	5 833
Other	245 409	57	4 095	119	612	62 471	5 873	73 227
Taxes on international trade and transactions	84 177 053	3 346 581	5 983 119	6 578 887	7 058 146	6 518 645	7 032 176	36 517 556
Import duties								
Customs duties	71 343 263	2 860 230	5 212 048	5 391 581	6 110 298	5 572 803	5 949 543	31 096 503
Specific excise duties on imports	9 633 561	109 612	566 473	749 251	675 239	788 438	831 285	3 720 298
Health promotion levy on imports	148 265	788	14 452	10 087	12 548	15 422	17 129	70 426
Other								
Miscellaneous customs and excise receipts	2 490 525	344 025	157 993	400 511	232 910	111 968	182 470	1 429 877
Diamond export duties	68 854	1 434	202	107	2 596	6 736	22 649	33 724
Export tax - Scrap metal	492 585	30 492	31 951	27 350	24 557	23 278	29 100	166 728
Other taxes	-	-	-	-	-	1	(1)	-
Stamp duties and fees	-	-	-	-	-	-	(1)	-
State miscellaneous revenue	4) -	(453)	(684)	(539)	(3 835)	(791)	(1 131)	(7 411)
Total tax revenue (gross)	1 985 662 669	121 335 124	134 496 181	206 797 757	120 967 799	175 983 728	165 144 219	924 724 808
Less: SACU payments	5) (77 552 115)	(18 388 029)	-	-	(18 388 029)	-	-	(36 776 058)
Total tax revenue (net of SACU payments)	1 912 059 555	102 947 095	134 496 181	206 797 757	102 579 770	175 983 728	165 144 219	887 948 750
Departmental revenue	37 358 131	1 525 200	2 461 214	5 888 906	8 051 725	1 374 670	1 741 399	21 043 114
Sales of goods and services other than capital assets	6) 150 703	10 792	13 120	11 156	10 852	11 022	11 254	68 196
Sales by market establishments	8 110	460	-	159	547	582	1 036	2 784
Non-tax receipts	2 024 878	39 427	79 214	79 674	265 978	156 144	177 824	798 261
Administrative fees	1 117 748	87 768	129 947	113 081	104 257	106 533	215 144	756 730
Other sales	8 726	1 012	776	893	568	793	1 618	5 760
Selling of scrap or waste and other used current goods	706 125	173 322	239 763	1 626	156 245	-	84 955	655 911
Transfers received	7) 471 227	18 224	68 236	37 039	126 012	34 952	19 311	303 774
Levy account from SARS								
Fines penalties and forfeits								
Of which:								
Competition Commission	74 400	-	-	-	79 564	-	-	79 564
Interest, dividends and rent on land	8) 7 196 432	927 056	902 826	1 054 443	1 044 597	1 116 301	751 761	5 796 984
Interest	205 763	-	-	-	540 096	-	-	540 096
Dividends	11 227 389	4 118	(4 445)	4 157 666	(361 020)	(739 551)	113 318	3 170 086
Rent on land								
Of which:								
Mineral and petroleum royalties	11 200 855	2 117	(5 827)	4 156 258	(362 196)	(743 946)	110 933	3 157 339
Sales of capital assets	144 018	1 609	1 336	14 591	11 996	27 523	14 006	71 061
Financial transactions in assets and liabilities	9) 14 097 012	261 412	1 030 441	418 578	6 151 497	660 371	351 172	8 873 471
Sale of Vodacom Shares	-	-	-	-	-	-	-	-
Of which:								
NRF receipts	1 478 000	181 885	102 230	354 652	578 974	398 002	319 365	1 935 108
Public entity conduit receipts	-	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 GFCERA	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 358 398	166 885 618	908 991 864
Adjustment for GFCERA balance sheet transaction	-	-	-	-	-	-	-	-
Total national government revenue	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 358 398	166 885 618	908 991 864
Reconciliation of total national government and exchequer revenue against Table 4	-	-	-	-	-	-	-	-
Exchequer revenue including GFCERA	1 949 408 686	104 472 295	136 957 395	212 686 663	110 631 495	177 358 398	166 885 618	908 991 864
GFCERA - SARS Contingency reserve contribution	-	(284 411)	3 631 737	(150 117)	(79 841)	380 074	(800 513)	2 676 929
Departmental revenue received but not yet paid to NRF	(1 310 015)	(1 499 020)	(1 344 664)	(2 331 802)	(1 498 583)	(1 311 101)	(9 295 185)	(11 972 114)
Departmental revenue received by the NRF	1 025 604	5 130 757	1 194 547	2 251 961	1 858 657	510 588	11 972 114	41 699
Other revenue received by the NRF	12) 3 087 491	(3 070 564)	5 476 365	(5 462 619)	2 393	8 633	12 600	12 600
Financial Intelligence Centre Act	2 940	200	214	332	230	8 624	-	10
Financial Sector Conduct Authority	-	-	-	-	-	-	-	-
SARS Sanctions	7 500	-	-	-	100	2 163	-	9 763