Table 1 Revenue*

R thousand		2025/26 Budget estimate	2025/26 September	2025/26 Year to date	2024/25 Audited** outcome	2024/25 September	2024/25 Year to date
Taxes on income and profits		1 182 794 475	98 029 770	549 084 049	1 100 529 907	88 537 683	503 342 055
Personal income tax		792 452 050	62 335 234	363 712 658	729 910 988	57 475 156	335 520 331
Provisional tax, assessment payments and penalties		80 827 904	3 811 568	27 299 779	68 527 944	3 788 070	25 436 916
Employees tax		762 062 135	63 078 429	370 962 009	707 157 374	57 338 376	340 039 901
ETI credit - refunds granted against PAYE payment		(3 737 037)	(384 829)	(2 039 096)	(3 664 349)	(272 833)	(1 886 874)
ETI credit - refunds		(747 502)	(39 439)	(353 087)	(826 052)	(55 853)	(398 828)
PIT refunds		(45 953 450)	(4 130 495)	(32 156 947)	(41 283 929)	(3 322 604)	(27 670 784)
Tax on corporate income							
Corporate income tax		338 823 586	32 407 867	159 308 919	318 739 344	28 531 853	147 231 039
Secondary tax on companies		34 235	275	3 388	14 841	618	9 950
Withholding tax on dividends		42 077 189	2 605 363	22 285 593	42 973 231	1 988 622	17 004 302
Withholding tax on interest		1 204 657	102 659	524 580	1 143 916	68 002	562 154
Other							
Interest on overdue income tax		8 202 758	578 372	3 248 911	7 747 587	473 432	3 014 279
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		26 006 000	2 049 458	12 478 479	24 447 989	2 042 357	11 852 721
Skills development levy		26 006 000	2 049 458	12 478 479	24 447 989	2 042 357	11 852 721
Taxes on property		23 918 795	1 936 239	12 580 624	22 505 090	1 738 512	10 719 661
Estate, inheritance and gift taxes							
Donations tax		1 216 392	46 173	411 593	1 144 498	167 679	537 680
Estate duty		4 289 382	335 167	2 235 590	4 035 861	306 107	1 842 193
Taxes on financial and capital transactions							
Securities transfer tax	1)	6 332 299	552 084	3 502 390	5 958 032	441 384	2 809 273
Transfer duties		12 080 722	1 002 815	6 431 051	11 366 699	823 342	5 530 515
Taxes on goods and services		668 706 346	56 097 690	314 071 510	627 973 091	50 904 056	286 060 076
Value-added tax		482 246 150	42 477 120	229 008 755	457 788 791	38 009 201	205 381 792
Domestic VAT		591 078 769	50 708 334	292 725 542	561 407 294	47 069 049	271 601 356
Import VAT		276 487 591	24 483 367	120 208 705	261 878 361	22 432 605	117 522 534
Refunds		(385 320 210)	(32 714 581)	(183 925 492)	(365 496 864)	(31 492 453)	(183 742 098)
Specific excise duties		64 134 327	4 339 358	24 611 019	59 680 116	4 141 038	24 261 656
Beer		25 749 388	2 180 840	11 572 068	24 950 479	2 107 274	10 896 543
Sorghum beer and sorghum flour		9 474	380	2 003	7 745	1 099	2 933
Wine and other fermented beverages		8 262 278	591 750	2 823 036	7 640 938	569 139	2 879 022
Spirits		15 033 647	939 932	6 006 399	14 450 484	672 074	5 979 539
Cigarettes and cigarette tobacco		10 750 082	548 215	2 942 231	9 000 466	694 789	3 379 304
Vaping tobacco		2 848	197	863	2 995	242	2 054
Pipe tobacco and cigars		493 177	42 793	255 115	423 577	44 095	203 320
Petroleum products	2)	1 348 859	35 251	235 217	679 811	52 326	312 923
Revenue from neighbouring countries	3)	2 484 574	-	774 087	2 523 622	-	606 018
Health promotion levy		2 402 855	174 607	1 025 830	2 282 234	162 429	1 014 700
Ad valorem excise duties		7 407 578	966	3 668 983	6 969 758	69	3 356 372
Fuel levy		96 591 609	7 884 462	47 243 066	85 882 627	7 401 669	43 702 103
Of which:							
Carbon fuel levy		*3 398 320*	*310 368*	*1 845 655*	*3 111 808*	*246 465*	*1 454 181*
CFL Domestic		*2 298 795*	*121 217*	*831 617*	*2 193 415*	*179 207*	*1 096 029*
CFL Imported		*1 099 525*	*189 151*	*1 014 038*	*918 393*	*67 258*	*358 152*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 062 976	96 486	522 933	1 021 318	87 139	494 149
Plastic bag levy		727 212	165 487	333 468	698 712	182 664	342 418
Electricity levy		7 646 507	645 857	3 837 008	7 536 175	660 421	3 864 770
Incandescent light bulb levy		9 978	584	3 142	9 835	1 686	5 545
CO_2 tax - motor vehicle emissions		3 089 686	247 123	1 505 912	3 045 105	198 690	1 193 288
Tyre levy		805 264	44 294	340 984	773 706	46 641	363 084
International Oil Pollution Compensation Fund		7 667	-	7 827	7 557	2 639	5 559
Carbon tax		2 317 569	13 793	1 883 523	2 024 313	5 492	2 000 636
Turnover tax for micro businesses		11 559	1 680	5 833	10 976	766	4 487
Other							
Universal Service Fund		245 409	5 873	73 227	241 868	3 512	69 517
Taxes on international trade and transactions		84 177 053	7 032 176	36 517 556	79 825 693	6 363 485	34 189 651
Import duties							
Customs duties		71 343 263	5 949 543	31 096 503	67 338 351	5 530 362	28 877 345
Specific excise duties on imports		9 633 561	831 285	3 720 298	9 359 767	765 750	3 591 206
Health promotion levy on imports		148 265	17 129	70 426	140 431	13 328	67 151
Other							
Miscellaneous customs and excise receipts		2 490 525	182 470	1 429 877	2 454 589	14 969	1 418 643
Diamond export duties		68 854	22 649	33 724	65 312	11 187	26 359
Export tax - Scrap metal		492 585	29 100	166 728	467 243	27 889	208 947
Other taxes		-	(1)	-	-	-	-
Stamp duties and fees		-	(1)	-	-	-	-
State miscellaneous revenue	4)	-	(1 113)	(7 411)	(11 636)	(4 800)	(781)
Total tax revenue (gross)		1 985 602 669	165 144 219	924 724 808	1 855 270 134	149 581 293	846 163 384
Less: SACU payments	5)	(73 552 115)	-	(36 776 058)	(89 874 115)	-	(44 937 058)
Total tax revenue (net of SACU payments)		1 912 050 555	165 144 219	887 948 750	1 765 396 019	149 581 293	801 226 326
Departmental revenue		37 358 131	1 776 351	21 043 114	241 964 067	2 593 701	220 215 437
Sales of goods and services other than capital assets							
Sales by market establishments	6)	150 703	11 254	68 196	151 744	12 236	78 198
Non-tax receipts		8 110	1 036	2 784	8 124	335	2 724
Administrative fees		2 024 878	177 824	798 261	404 444	36 566	211 160
Other sales		1 117 748	215 144	756 730	2 001 713	310 446	1 134 159
Selling of scrap or waste and other used current goods		8 726	1 618	5 760	13 150	887	5 938
Transfers received		706 125	84 955	655 911	1 276 589	286 206	503 964
Levy account from SARB	7)	-	-	-	200 000 000	-	200 000 000
Fines penalties and forfeits		471 227	54 263	303 774	392 129	44 528	188 826
Of which:							
Competition Commission		*74 400*	-	*79 564*	-	-	-
Interest, dividends and rent on land							
Interest		7 196 432	751 761	5 796 984	10 196 245	337 412	2 852 447
Dividends		205 763	-	540 096	1 046 554	803 259	803 259
Rent on land		11 227 389	113 318	3 170 086	10 636 012	271 115	5 870 719
Of which:							
Mineral and petroleum royalties	8)	*11 200 855*	*110 933*	*3 157 339*	*10 609 125*	*268 810*	*5 858 840*
Sales of capital assets		144 018	14 006	71 061	337 560	17 952	97 990
Financial transactions in assets and liabilities	9)	14 097 012	351 172	8 873 471	15 499 803	472 759	8 466 053
Sale of Vodacom Shares		-	-	-	*10 588*	-	*10 588*
Of which:							
NRF receipts	10)	*1 478 000*	*319 365*	*1 935 108*	*8 461 732*	*388 758*	*7 067 704*
Public entity conduit receipts	11)	-	-	*6 655 482*	*5 654 228*	*36 353*	*1 060 743*
Independent Communications Authority of South Africa		*2 228 251*	-	*1 179 400*	*1 848 504*	*36 353*	*1 060 743*
South African National Roads Agency Limited		*5 476 082*	-	*5 476 082*	*3 805 724*	-	-
Exchequer revenue including GFECRA		1 949 408 686	166 920 570	908 991 864	2 007 360 086	152 174 994	1 021 441 762
Adjustment for GFECRA balance sheet transaction		-	-	-	(200 000 000)	-	(200 000 000)
Total national government revenue		1 949 408 686	166 920 570	908 991 864	1 807 360 086	152 174 994	821 441 762
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		1 949 408 686	166 920 570	908 991 864	2 007 360 086	152 174 994	1 021 441 762
GFECRA - SARB Contingency reserve contribution		-	-	-	(100 000 000)	-	(100 000 000)
Departmental revenue received but not yet paid to NRF			(835 465)	2 676 929	4 858 563	(83 140)	177 016
Departmental revenue collected			(1 346 053)	(9 295 185)	(17 228 394)	(1 899 780)	(6 217 562)
Departmental revenue received by the NRF			510 588	11 972 114	22 086 957	1 816 640	6 394 578
Other revenue received by the NRF	12)		8 633	41 699	194 483	3 806 580	3 864 079
Financial Intelligence Centre Act			8 624	12 600	7 580	272	1 385
Financial Sector Conduct Authority			-	10	-	-	-
SARB Sanctions			-	9 763	119 610	10	50 560
Secret Service Account			-	3 769	17 917	547	6 346
Proceeds of organised Crime Act			9	45	118	27	64
Gauteng Freeway Improvement Project (SANRAL)			-	-	-	3 805 724	3 805 724
Government Pensions Administration Agency			-	-	7 614	-	-
DTIC Various entities			-	17	770	-	-
Asset Forfeiture Unit			-	15 495	40 840	-	-
South African Diamond & Precious Metals Regulator			-	-	34	-	-
Revenue collected on behalf of the RAF		49 800 511	3 938 288	21 218 457	47 347 384	3 886 991	23 796 215
Revenue collected on behalf of the UIF		25 381 994	2 170 732	12 907 684	25 570 180	2 149 740	12 525 735
Total net revenue			172 202 758	945 836 634	1 985 330 696	161 935 165	961 804 807
Cash balance NRF			*357*	*(72)*	*358*	*472 415*	*5 854*
Direct transfer from NRF to the RAF			*(4 179 324)*	*(21 456 172)*	*(47 357 882)*	*(3 634 660)*	*(24 095 726)*
Direct transfer from NRF to the UIF			*(2 205 760)*	*(12 981 070)*	*(25 474 279)*	*(2 127 097)*	*(12 524 211)*
CARA added as part of cash revenue in Table 4			*(20 940)*	*(108 583)*	*(419 800)*	*1 526*	*(863 859)*
Exchequer revenue according to Table 4		1 949 408 686	165 797 091	911 290 737	1 912 079 093	156 647 349	924 326 864

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 South African Reserve Bank will pay R200 billion to governme 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.*
***) Audited Outcome except for Departmental Revenue.*