

Table 1 Revenue*

R thousand	2025/26									
	Revised estimate	April	May	June	July	August	September	October	Year to date	
Taxes on income and profits	1 190 803 497	72 181 656	70 969 801	143 582 176	52 938 732	112 281 916	98 029 778	69 368 751	618 452 802	
Personal income tax	791 757 000	67 157 493	60 767 545	127 568 363	45 122 563	60 061 051	62 335 234	61 521 276	425 233 336	
Provisional tax, assessment payments and penalties	74 976 530	1 421 444	1 472 297	1 515 051	1 769 348	17 310 061	3 811 568	4 178 087	31 477 866	
Employment tax	768 971 271	67 193 804	60 671 240	58 832 225	62 099 420	59 086 891	63 078 429	63 230 380	434 192 389	
ETI credit - refunds granted against PAYE payment	(3 797 889)	(276 640)	(332 791)	(348 676)	(340 432)	(355 728)	(384 829)	(197 506)	(2 236 602)	
ETI credit - refunds	(1 029 730)	(32 077)	(118 864)	(171 453)	(38 279)	(52 978)	(39 439)	(270 183)	(623 269)	
ETI refunds	(47 365 182)	(1 149 050)	(924 338)	(868 383)	(18 367 476)	(6 927 195)	(4 130 495)	(5 419 952)	(37 678 448)	
Tax on corporate income										
Corporate income tax	343 426 000	922 841	2 424 935	81 367 503	2 449 812	39 735 961	32 407 867	1 475 551	160 784 469	
Secondary tax on companies	17 119	347	385	293	683	1 405	275	1 406	4 843	
Withholding tax on dividends	46 517 119	3 531 008	6 402 461	2 344 735	4 555 811	2 845 515	2 605 363	5 635 907	27 921 591	
Withholding tax on interest	1 135 668	97 662	55 364	47 608	160 324	60 963	102 659	110 088	634 669	
Other										
Interest on overdue income tax	8 150 591	471 416	419 110	553 273	649 519	577 221	578 372	624 383	3 873 294	
Taxes on payroll and workforce	25 979 000	2 129 295	2 087 942	2 051 864	2 102 991	2 056 929	2 049 458	2 149 660	14 628 139	
Skills development levy	25 979 000	2 129 295	2 087 942	2 051 864	2 102 991	2 056 929	2 049 458	2 149 660	14 628 139	
Taxes on property	24 516 876	1 963 095	2 377 507	1 815 010	2 411 330	2 077 444	1 936 240	2 352 820	14 933 446	
Estate, inheritance and gift taxes										
Donations tax	1 029 251	95 914	65 236	73 431	75 214	55 626	46 173	89 447	501 040	
Estate duty	4 651 286	333 652	557 433	228 996	378 790	401 562	335 167	374 400	2 609 990	
Taxes on financial and capital transactions										
Securities transfer tax										
Transfer duties	1) 7 254 437	516 161	557 569	459 742	811 230	605 604	552 084	746 555	4 248 946	
Transfer duties	1) 1 581 902	1 017 308	1 197 270	1 052 852	1 146 086	1 014 651	1 002 815	1 142 418	7 573 409	
Taxes on goods and services	678 486 578	41 714 950	53 978 500	52 770 333	56 480 432	53 049 583	56 087 688	54 560 911	368 632 416	
Value-added tax	493 578 000	27 117 104	40 009 898	39 105 958	39 737 601	40 560 073	42 477 119	37 958 894	266 967 649	
Domestic VAT	599 711 000	46 576 252	47 790 761	47 904 341	49 216 258	50 509 596	50 708 334	49 879 799	342 605 340	
Import VAT	269 776 000	7 085 100	21 376 684	22 109 849	22 086 840	23 055 805	24 483 367	25 096 553	145 305 058	
Refunds	(375 900 000)	(26 545 300)	(26 545 300)	(29 157 847)	(31 545 466)	(33 015 328)	(32 714 581)	(37 017 257)	(220 942 740)	
Specific excise duties										
Beer	60 375 255	3 991 463	4 136 848	4 347 495	4 724 271	3 071 581	4 339 358	4 978 498	29 589 514	
Sorghum beer and sorghum flour	26 426 952	1 057 757	2 095 519	2 119 276	1 969 915	2 148 761	2 180 840	2 357 042	13 929 109	
Wine and other fermented beverages	3 855	237	344	321	370	451	380	376	2 379	
Spirits	13 888 367	1 308 342	1 176 485	1 208 626	978 719	394 296	939 932	711 995	6 718 394	
Cigarettes and cigarette tobacco	8 125 559	970 311	267 227	360 898	372 822	422 798	548 215	658 316	3 600 547	
Vaping tobacco	575	17	114	125	146	64	197	183	1 044	
Pipe tobacco and cigars	110 304	56 181	29 660	36 314	36 897	32 270	36 991	292 165	7 827	
Petroleum products	2) 590 400	50 111	38 014	36 627	37 982	37 322	35 251	32 828	268 043	
Revenue from neighbouring countries	3) 2 719 290	8 871	-	-	765 216	-	-	535 988	1 310 075	
Health promotion levy	2 364 760	216 642	167 271	155 329	154 571	157 410	174 607	226 810	1 262 639	
Ad valorem excise duties	1 840 753	1 758 544	1 758 544	1 985 316	1 985 316	2 175 898	2 175 898	5 844 880	5 844 880	
Fuel levy	96 612 000	7 630 315	8 723 562	7 996 822	6 895 356	8 112 549	7 884 462	7 918 425	55 161 491	
Of which:										
Carbon fuel levy	4 179 030	277 602	307 122	326 396	279 718	325 448	310 369	318 719	2 164 375	
CFL Domestic	1 761 845	102 629	102 629	126 289	126 289	128 744	127 217	109 118	1 460 716	
CFL Imported	2 417 185	95 073	190 618	200 098	142 354	196 704	189 151	209 601	1 223 639	
Taxes on use of goods and on permission to use goods or perform activities										
Air departure tax	1 052 599	91 880	91 987	81 996	79 968	81 016	96 498	88 006	610 939	
Plastic bag levy	613 096	867 113	1 208	1 210	1 208	1 210	1 208	1 208	1 208	
Electricity levy	7 366 775	631 808	595 600	644 398	649 915	669 440	645 857	592 835	4 429 643	
Incandescent light bulb levy	7 287	87	537	766	642	526	584	835	3 976	
CO ₂ tax - motor vehicle emissions	3 604 477	200 122	201 514	220 870	379 911	256 372	247 123	483 917	1 989 830	
Type levy	755 099	65 574	43 395	49 900	85 451	49 370	44 294	100 250	441 235	
International Oil Pollution Compensation Fund	10 390	7 283	-	-	544	-	-	-	7 827	
Carbon tax	1 910 519	3 520	480	1 414	1 842 448	21 868	13 793	4 039	1 887 562	
Turnover tax for micro businesses	11 760	107	92	39	75	3 840	1 680	141	5 975	
Other										
Universal Service Fund	274 808	57	4 095	119	612	62 471	5 873	31 097	104 323	
Taxes on international trade and transactions	85 532 595	3 346 580	5 983 119	6 578 886	7 058 148	6 518 645	7 032 176	8 669 931	45 187 485	
Import duties										
Customs duties	71 801 180	2 860 230	5 212 048	5 391 581	6 110 298	5 572 803	5 949 543	7 194 836	38 291 339	
Specific excise duties on imports	9 896 912	109 612	866 473	749 251	675 259	788 438	831 285	1 079 807	4 800 105	
Health promotion levy on imports	151 147	788	14 452	10 087	12 548	15 422	17 129	15 246	85 672	
Other										
Miscellaneous customs and excise receipts	3 203 689	344 025	157 993	400 511	232 910	111 968	182 470	348 470	1 778 346	
Diamond export duties	72 394	1 434	2 596	678	678	22 540	1 091	3 416	3 416	
Export tax - Scrap metal	407 193	30 492	31 951	27 350	24 557	23 278	29 100	30 480	197 208	
Other taxes	-	-	-	-	-	1	(1)	-	-	
Stamp duties and fees	-	-	-	-	-	1	(1)	-	-	
State miscellaneous revenue	4) (26 564)	(453)	(554)	(523)	(3 835)	(791)	(1 123)	(19 324)	(26 734)	
Total tax revenue (gross)	2 005 291 893	121 335 125	134 496 185	206 797 754	120 987 788	175 983 726	165 144 217	137 082 749	1 061 987 555	
Less: SACU payments	(73 552 115)	(18 388 029)	-	-	(18 388 029)	-	-	(18 388 029)	(55 164 087)	
Total tax revenue (net of SACU payments)	1 931 739 778	102 947 096	134 496 185	206 797 754	102 579 769	175 983 726	165 144 217	118 694 720	1 006 843 468	
Departmental revenue	36 925 621	1 525 200	2 461 214	5 888 905	8 051 726	1 374 679	1 741 396	2 515 783	23 558 694	
Sales of goods and services other than capital assets										
Sales by market establishments	158 531	10 792	13 120	11 156	10 852	11 022	11 254	10 800	79 996	
Non-tax receipts	8 125	460	-	199	547	582	1 036	992	3 775	
Administrative fees	2 800 405	39 427	79 214	79 674	265 978	156 144	177 524	253 625	1 051 867	
Other sales	1 446 827	87 768	129 947	113 081	194 297	198 530	215 144	133 130	623 686	
Selling of scrap or waste and other used current goods	9 917	1 012	776	893	668	793	1 618	(3 550)	2 210	
Transfers and subsidies	-	-	-	-	-	-	-	(880)	(880)	
Transfers received	724 241	173 322	239 763	1 626	156 245	-	84 955	50 972	706 883	
Levy account from SARS	-	-	-	-	-	-	-	-	-	
Fines penalties and forfeits	490 468	18 224	68 236	37 039	126 012	34 952	19 311	(16 156)	287 618	
Of which:										
Competition Commission	74 400	-	-	-	79 564	-	-	-	79 564	
Interest, dividends and rent on land										
Interest	8 557 039	927 056	902 626	1 054 443	1 044 597	1 116 301	751 761	836 634	6 633 619	
Dividends	746 468	-	-	-	540 096	-	-	281 911	822 007	
Rent on land	7 415 942	4 118	(4 445)	4 157 686	(361 020)	(739 551)	113 318	(389 619)	2 780 486	
Of which:										
Mineral and petroleum royalties	7 382 320	2 117	(5 627)	4 156 258	(362 196)	(743 946)	110 933	(393 745)	2 763 593	
Sales of capital assets	156 754	1 609	1 336	14 591	11 996	27 523	14 006	(33 835)	37 226	
Financial transactions in assets and liabilities	14 523 904	261 412	1 630 440	418 577	6 151 497	660 371	351 172	1 658 012	10 531 481	
Of which:										
NRF receipts	1 935 109	181 885	102 230	354 652	578 974	398 002	319 365	1 417 728	3 352 836	
Public entity conduit receipts	7 704 333	31 183	865 791	33 332	5 503 145	222 031	-	193 363	6 848 844	
Independent Communications Authority of South Africa	2 228 251	31 183	865 791	33 332	27 063	222 031	-	193 363	1 372 762	
South African National Roads Agency Limited	5 476 082	-	-	-	5 476 082	-	-	-	5 476 082	
Sale of non-core assets	4 000 000	-	-	-	-	-	-	-	-	
Central Energy Fund	4 000 000	-	-	-	-	-	-	-	-	
Exchequer revenue including GPECRA	1 968 665 400	104 472 296	136 957 399	212 686 639	110 631 495	177 358 396	166 885 613	121 210 503	1 030 202 361	
Adjustment for GPECRA balance sheet transaction										
Total national government revenue	1 968 665 400	104 472 296	136 957 399	212 686 639	110 631 495	177 358 396	166 885 613	121 210 503	1 030 202 361	
Reconciliation of total national government and exchequer revenue against Table 4	1 968 665 400	104 472 296	136 957 399	212 686 639	110 631 495	177 358 396	166 885 613	121 210 503	1 030 202 36	