Table 1 Revenue*

R thousand		2025/26 Revised estimate	2025/26 October	2025/26 Year to date	2024/25 Audited outcome	2024/25 October	2024/25 Year to date
Taxes on income and profits		**1 190 803 497**	**69 368 751**	**618 452 802**	**1 100 529 907**	**67 308 903**	**570 650 961**
Personal income tax		791 757 000	61 521 276	425 233 936	729 910 987	59 817 302	395 337 633
Provisional tax, assessment payments and penalties		74 978 530	4 178 087	31 477 866	68 527 944	3 401 818	28 838 734
Employees tax		768 971 271	63 230 380	434 192 389	707 157 374	61 273 325	401 313 226
ETI credit - refunds granted against PAYE payment		(3 797 889)	(197 506)	(2 236 602)	(3 664 349)	(231 077)	(2 117 951)
ETI credit - refunds		(1 029 730)	(270 183)	(623 269)	(826 052)	(144 305)	(543 132)
PIT refunds		(47 365 182)	(5 419 502)	(37 576 449)	(41 283 929)	(4 482 459)	(32 153 243)
Tax on corporate income							
Corporate income tax		343 426 000	1 475 551	160 784 469	318 739 344	1 969 631	149 200 670
Secondary tax on companies		17 119	1 456	4 843	14 841	1 340	11 290
Withholding tax on dividends		46 317 119	5 635 997	27 921 591	42 973 231	4 590 090	21 594 392
Withholding tax on interest		1 135 668	110 088	634 669	1 143 916	96 482	658 636
Other							
Interest on overdue income tax		8 150 591	624 383	3 873 294	7 747 587	834 058	3 848 339
Taxes on payroll and workforce		**25 979 000**	**2 149 660**	**14 628 139**	**24 447 989**	**2 011 017**	**13 863 738**
Skills development levy		25 979 000	2 149 660	14 628 139	24 447 989	2 011 017	13 863 738
Taxes on property		**24 516 876**	**2 352 820**	**14 933 446**	**22 505 089**	**1 999 901**	**12 719 560**
Estate, inheritance and gift taxes							
Donations tax		1 029 251	89 447	501 040	1 144 498	59 559	597 240
Estate duty		4 651 286	374 400	2 609 990	4 035 861	365 588	2 207 780
Taxes on financial and capital transactions							
Securities transfer tax	1)	7 254 437	746 555	4 248 946	5 958 032	499 152	3 308 424
Transfer duties		11 581 902	1 142 418	7 573 469	11 366 699	1 075 602	6 606 116
Taxes on goods and services		**678 486 578**	**54 560 911**	**368 632 416**	**627 973 091**	**52 911 740**	**338 971 816**
Value-added tax		493 578 000	37 958 894	266 967 649	457 788 790	38 005 962	243 387 753
Domestic VAT		599 711 000	49 879 799	342 605 340	561 407 294	47 112 122	318 713 478
Import VAT		269 776 000	25 096 353	145 305 058	261 878 361	22 946 684	140 469 216
Refunds		(375 909 000)	(37 017 257)	(220 942 749)	(365 496 864)	(32 052 844)	(215 794 942)
Specific excise duties		60 375 255	4 978 498	29 589 514	59 680 116	4 749 842	29 011 499
Beer		26 426 952	2 357 042	13 929 109	24 950 479	2 086 123	12 982 665
Sorghum beer and sorghum flour		3 855	376	2 379	7 745	1 907	4 840
Wine and other fermented beverages		8 108 953	644 781	3 467 817	7 640 938	570 217	3 449 239
Spirits		13 888 367	711 995	6 718 394	14 450 484	800 832	6 780 371
Cigarettes and cigarette tobacco		8 125 559	658 316	3 600 547	9 000 466	675 945	4 055 249
Vaping tobacco		1 575	183	1 044	2 995	102	2 157
Pipe tobacco and cigars		510 304	36 991	292 106	423 577	26 173	229 493
Petroleum products	2)	590 400	32 828	268 043	679 811	53 820	366 742
Revenue from neighbouring countries	3)	2 719 290	535 988	1 310 075	2 523 622	534 725	1 140 743
Health promotion levy		2 364 760	226 810	1 252 639	2 282 234	191 844	1 206 545
Ad valorem excise duties		7 849 753	2 175 898	5 844 880	6 969 758	1 858 766	5 215 138
Fuel levy		98 612 000	7 918 425	55 161 491	85 882 627	6 866 762	50 568 865
Of which:							
Carbon fuel levy		*4 179 030*	*318 719*	*2 164 375*	*3 111 808*	*240 181*	*1 694 362*
CFL Domestic		*1 761 845*	*109 118*	*940 736*	*2 193 415*	*184 239*	*1 280 268*
CFL Imported		*2 417 185*	*209 601*	*1 223 639*	*918 393*	*55 942*	*414 094*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 062 599	88 006	610 939	1 021 318	89 317	583 465
Plastic bag levy		673 096	1 265	334 733	698 712	4 209	346 627
Electricity levy		7 396 775	592 835	4 429 843	7 536 175	632 364	4 497 133
Incandescent light bulb levy		7 287	835	3 976	9 835	633	6 178
CO_2 tax - motor vehicle emissions		3 604 477	483 917	1 989 830	3 045 105	404 950	1 598 237
Tyre levy		755 099	100 250	441 235	773 706	102 355	465 440
International Oil Pollution Compensation Fund		10 390	-	7 827	7 557	-	5 559
Carbon tax		1 910 519	4 039	1 887 562	2 024 313	1 951	2 002 587
Turnover tax for micro businesses		11 760	141	5 975	10 976	469	4 956
Other							
Universal Service Fund		274 808	31 097	104 323	241 868	2 317	71 834
Taxes on international trade and transactions		**85 532 505**	**8 669 931**	**45 187 485**	**79 825 693**	**8 520 933**	**42 710 582**
Import duties							
Customs duties		71 801 180	7 194 836	38 291 339	67 338 351	7 156 168	36 033 512
Specific excise duties on imports		9 896 912	1 079 807	4 800 105	9 359 767	1 111 189	4 702 395
Health promotion levy on imports		151 147	15 246	85 672	140 431	14 264	81 416
Other							
Miscellaneous customs and excise receipts		3 203 689	348 470	1 778 346	2 454 589	180 990	1 599 633
Diamond export duties		72 384	1 091	34 815	65 312	3 237	29 597
Export tax - Scrap metal		407 193	30 480	197 208	467 243	55 084	264 030
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	**(26 564)**	**(19 324)**	**(26 734)**	**(11 636)**	**166**	**(615)**
Total tax revenue (gross)		**2 005 291 893**	**137 082 749**	**1 061 807 555**	**1 855 270 133**	**132 752 660**	**978 916 042**
Less: SACU payments	5)	**(73 552 115)**	**(18 388 029)**	**(55 164 087)**	**(89 874 115)**	**(22 468 529)**	**(67 405 587)**
Total tax revenue (net of SACU payments)		**1 931 739 779**	**118 694 720**	**1 006 643 468**	**1 765 396 018**	**110 284 131**	**911 510 455**
Departmental revenue		**36 925 621**	**2 515 783**	**23 558 894**	**244 395 498**	**2 168 252**	**222 383 688**
Sales of goods and services other than capital assets							
Sales by market establishments	6)	158 531	10 800	78 996	156 509	12 108	90 305
Non-tax receipts		8 125	992	3 775	8 125	1 554	4 277
Administrative fees		2 800 405	253 625	1 051 887	1 751 317	46 379	257 539
Other sales		1 446 827	(133 123)	623 606	2 006 844	102 660	1 236 819
Selling of scrap or waste and other used current goods		9 917	(3 550)	2 210	14 353	1 169	7 107
Transfers and subsidies		**-**	**(880)**	**(880)**	**-**	**-**	**-**
Transfers received		**724 241**	**50 972**	**706 883**	**1 414 463**	**187 267**	**691 231**
Levy account from SARB	7)	**-**	**-**	**-**	**200 000 000**	**-**	**200 000 000**
Fines penalties and forfeits		**490 468**	**(16 156)**	**287 618**	**384 530**	**20 996**	**209 822**
Of which:							
Competition Commission		*74 400*	-	*79 564*	-	-	-
Interest, dividends and rent on land							
Interest		8 557 039	836 634	6 633 619	10 306 687	664 060	3 516 506
Dividends		746 468	281 911	822 007	1 046 555	-	803 259
Rent on land		7 415 942	(389 619)	2 780 466	10 636 244	33 598	5 904 316
Of which:							
Mineral and petroleum royalties	8)	*7 382 320*	*(393 745)*	*2 763 593*	*10 609 125*	*30 119*	*5 888 959*
Sales of capital assets		**156 754**	**(33 835)**	**37 226**	**350 191**	**24 073**	**122 064**
Financial transactions in assets and liabilities	9)	**14 523 904**	**1 658 012**	**10 531 481**	**16 429 680**	**1 074 388**	**9 540 443**
Of which:							
NRF receipts	10)	*1 935 109*	*1 417 728*	*3 352 836*	*8 461 732*	*702 324*	*7 770 028*
Public entity conduit receipts	11)	*7 704 333*	*193 363*	*6 848 844*	*5 654 228*	*97 758*	*1 158 502*
Independent Communications Authority of South Africa		*2 228 251*	*193 363*	*1 372 762*	*1 848 504*	*97 758*	*1 158 502*
South African National Roads Agency Limited		*5 476 082*	-	*5 476 082*	*3 805 724*	-	-
Sale of non-core assets		*4 000 000*	-	-	-	-	-
Central Energy Fund		*4 000 000*	-	-	-	-	-
Exchequer revenue including GFECRA		**1 968 665 400**	**121 210 503**	**1 030 202 361**	**2 009 791 516**	**112 452 383**	**1 133 894 142**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**(200 000 000)**	**-**	**(200 000 000)**
Total national government revenue		**1 968 665 400**	**121 210 503**	**1 030 202 361**	**1 809 791 516**	**112 452 383**	**933 894 142**
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		**1 968 665 400**	**121 210 503**	**1 030 202 361**	**2 009 791 516**	**112 452 383**	**1 133 894 142**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**(100 000 000)**	**-**	**(100 000 000)**
Departmental revenue received but not yet paid to NRF			**1 187 625**	**3 864 557**	**2 416 544**	**124 291**	**301 309**
Departmental revenue collected			(1 298 438)	(10 593 620)	(19 670 413)	(1 338 051)	(7 555 611)
Departmental revenue received by the NRF			2 486 063	14 458 177	22 086 957	1 462 342	7 856 920
Other revenue received by the NRF	12)		**24 323**	**66 022**	**194 483**	**84 718**	**3 948 797**
Financial Intelligence Centre Act			450	13 050	7 580	619	2 004
Financial Sector Conduct Authority			-	10	-	-	-
SARB Sanctions			23 864	33 627	119 610	45 750	96 310
Secret Service Account			-	3 769	17 917	-	6 346
Proceeds of organised Crime Act			9	54	118	9	73
DTIC Various entities			-	17	770	-	-
Asset Forfeiture Unit			-	15 495	40 840	38 340	38 340
Revenue collected on behalf of the RAF		46 953 861	4 133 699	25 352 156	47 347 384	3 934 094	27 730 309
Revenue collected on behalf of the UIF		25 503 526	2 207 250	15 114 934	25 570 180	2 120 000	14 645 734
Total net revenue			**128 763 401**	**1 074 600 033**	**1 985 320 106**	**118 715 485**	**1 080 520 292**
Cash balance NRF			*(85)*	*(157)*	*358*	*11 567*	*17 421*
Direct transfer from NRF to the RAF			*(3 938 288)*	*(25 394 460)*	*(47 357 882)*	*(3 886 991)*	*(27 982 717)*
Direct transfer from NRF to the UIF			*(2 170 732)*	*(15 151 802)*	*(25 474 279)*	*(2 149 740)*	*(14 673 951)*
CARA added as part of cash revenue in Table 4			*13 956*	*(94 627)*	*(419 800)*	*(62 788)*	*(926 647)*
Exchequer revenue according to Table 4		**1 968 665 400**	**122 668 252**	**1 033 958 987**	**1 912 068 503**	**112 627 533**	**1 036 954 396**

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.*