

Table 1 Revenue*

R thousand		2025/26									
		Revised estimate	April	May	June	July	August	September	October	November	Year to date
Taxes on income and profits		1 190 803 497	72 181 655	70 069 799	143 582 176	52 938 733	112 281 916	98 029 770	69 368 751	70 901 879	689 354 679
Personal income tax		791 757 000	61 157 481	60 767 544	59 268 764	45 122 584	69 061 051	62 335 234	61 521 276	65 104 503	490 338 437
Provisional tax, assessment payments and penalties		74 978 530	12 471 444	14 272 297	1 515 061	1 769 348	17 310 061	3 811 568	4 178 087	3 401 320	34 879 186
Employees tax		768 971 271	67 193 804	60 871 240	58 832 225	62 099 420	59 086 891	63 078 429	63 230 380	64 906 534	499 098 923
ETI credit - refunds granted against PAYE payment		(3 797 889)	(276 640)	(332 791)	(346 878)	(340 432)	(355 728)	(384 826)	(397 744)	(399 744)	(2 636 346)
ETI credit - refunds		(1 029 730)	(32 077)	(118 864)	(71 453)	(38 276)	(52 978)	(139 459)	(270 183)	(100 018)	(723 288)
PIT refunds		(47 365 182)	(1 149 050)	(924 338)	(658 393)	(18 367 476)	(6 927 195)	(4 130 495)	(5 419 502)	(2 703 589)	(40 280 038)
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	1 290 112	162 074 582
Secondary tax on companies		17 119	347	385	293	683	1 405	275	1 458	703	5 547
Withholding tax on dividends		46 317 119	3 531 908	6 402 461	2 344 736	4 555 811	2 845 315	2 605 363	5 635 997	3 993 383	31 914 963
Withholding tax on interest		1 135 668	97 662	55 364	47 608	160 324	60 963	102 659	110 088	103 983	738 651
Other											
Interest on overdue income tax		8 150 591	471 416	419 110	553 273	649 519	577 221	578 372	624 383	409 185	4 282 479
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	2 176 932	16 805 071
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	2 176 932	16 805 071
Taxes on property		24 516 876	1 963 095	2 377 307	1 615 011	2 411 329	2 077 443	1 936 239	2 352 820	2 565 778	17 499 222
Estate, inheritance and gift taxes											
Donations tax		1 029 251	95 914	65 235	73 431	75 214	55 626	46 173	89 447	79 332	580 372
Estate duty		4 651 286	333 652	557 433	228 986	378 790	401 562	335 167	374 400	453 189	3 063 179
Taxes on financial and capital transactions											
Securities transfer tax	1)	7 254 437	516 161	557 569	459 742	811 230	605 604	552 084	746 555	862 213	5 111 158
Transfer duties		11 581 902	1 017 368	1 197 270	1 052 852	1 146 095	1 014 651	1 002 815	1 142 418	1 171 044	8 744 513
Taxes on goods and services		678 486 578	41 714 950	53 978 498	52 770 354	55 460 433	53 049 585	56 087 690	54 560 913	58 417 088	58 417 088
Value-added tax		493 578 000	27 117 104	40 009 988	39 106 958	39 737 602	40 560 073	42 477 120	37 958 895	44 265 382	311 233 032
Domestic VAT		599 711 000	46 576 252	47 790 761	47 924 341	49 216 258	50 509 596	50 708 334	49 879 799	52 719 199	395 324 540
Import VAT		299 766 000	7 086 160	21 376 644	22 109 849	22 086 840	23 065 805	24 483 367	25 096 353	23 135 145	168 440 203
Refunds		(375 909 000)	(26 545 308)	(29 157 547)	(30 927 232)	(31 565 496)	(33 015 328)	(32 714 581)	(37 017 257)	(31 588 962)	(252 531 711)
Specific excise duties		60 375 255	3 991 464	4 136 848	4 347 496	4 724 272	3 071 581	4 339 358	4 978 500	5 384 356	34 973 875
Beer		26 426 352	1 057 757	2 095 519	2 119 276	1 969 915	2 148 761	2 188 840	2 357 042	2 434 047	16 363 157
Sorghum beer and sorghum flour		3 855	237	324	321	370	451	380	376	312	2 691
Wine and other fermented beverages		8 108 953	538 637	502 671	592 003	562 265	34 710	591 750	644 781	708 763	4 176 580
Spirits		13 888 367	1 308 342	1 176 485	1 208 626	978 719	394 295	939 932	711 995	1 469 082	8 187 476
Cigarettes and cigarette tobacco		8 125 559	970 311	267 227	360 858	372 822	422 798	548 215	658 316	700 337	4 300 884
Vaping tobacco		1 575	17	314	125	146	64	197	183	122	1 168
Pipe tobacco and cigars		510 304	56 181	56 374	29 680	36 837	33 270	42 783	36 991	37 451	329 557
Petroleum products	2)	599 400	50 111	38 014	36 627	37 982	37 232	35 251	32 628	34 242	302 287
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	245 416	1 498 056
Ad valorem excise duties		7 849 753	1 758 126	2 720	544	1 905 312	1 315	966	2 175 898	1 061	5 845 942
Fuel levy		98 612 000	7 630 315	8 723 562	7 996 822	6 895 356	8 112 549	7 884 462	7 918 425	7 476 761	62 638 252
Of which:											
Carbon fuel levy		4 179 030	277 802	327 122	326 397	278 718	325 448	310 368	319 719	296 840	2 461 214
CFL Domestic		1 761 845	182 529	136 504	126 299	136 324	128 744	121 217	109 118	118 664	1 059 399
CFL Imported		2 417 185	95 073	190 618	200 098	142 394	196 704	189 151	209 601	178 176	1 401 815
Taxes on use of goods and on permission to use goods or perform activities											
Air departure tax		1 062 599	91 880	91 587	81 996	79 968	81 016	96 486	88 006	95 515	706 545
Plastic bag levy		673 996	861	699	163 713	1 296	210	165 487	1 265	1 375	336 108
Electricity levy		7 396 775	631 806	595 600	644 398	649 915	645 857	645 857	592 835	600 897	5 030 720
Incandescent light bulb levy		7 287	87	537	766	642	526	584	835	557	4 534
CO ₂ tax - motor vehicle emissions		3 604 477	200 122	201 514	220 870	379 911	256 372	247 123	483 917	268 301	2 278 130
Tyre levy		755 099	65 574	43 395	49 900	88 451	49 370	44 294	100 250	54 239	495 473
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	3 153	1 890 715
Turnover tax for micro businesses		11 760	107	92	39	75	3 840	1 680	141	95	6 069
Other											
Universal Service Fund		274 808	57	4 095	119	612	62 471	5 873	31 097	-	104 324
Taxes on international trade and transactions		85 532 505	3 346 581	5 983 119	6 578 887	7 058 148	6 518 645	7 032 176	8 669 930	6 990 088	52 177 574
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	5 973 401	44 264 740
Specific excise duties on imports		9 896 912	109 612	566 473	749 251	675 239	788 438	831 285	1 079 807	1 038 365	5 838 470
Health promotion levy on imports		151 147	788	14 452	10 087	12 548	15 422	17 129	15 246	12 809	98 481
Other											
Miscellaneous customs and excise receipts		3 203 689	344 025	157 993	400 511	232 910	111 968	182 470	348 470	(57 790)	1 720 557
Diamond export duties		72 384	1 434	202	107	2 596	6 736	22 649	1 091	162	34 977
Export tax - Scrap metal		407 193	30 492	31 951	27 350	24 557	23 278	29 100	30 480	23 141	220 349
Other taxes		-	-	-	-	-	-	1	(1)	-	-
Stamp duties and fees		-	-	-	-	-	-	-	-	-	-
State miscellaneous revenue	4)	(26 564)	(453)	(684)	(535)	(3 835)	(791)	(1 113)	(19 324)	(13 133)	(39 868)
Total tax revenue (gross)		2 005 291 892	121 333 124	134 496 181	206 797 757	120 967 799	175 983 728	165 144 219	137 082 750	141 038 632	1 202 846 190
Less: SACU payments	5)	(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	102 947 095	134 496 181	206 797 757	102 579 770	175 983 728	165 144 219	118 694 721	141 038 632	1 147 682 103
Departmental revenue		36 925 621	1 525 200	2 461 214	5 888 906	8 051 725	1 374 670	1 741 399	2 515 784	3 120 209	26 679 017
Sales of goods and services other than capital assets											
Sales by market establishments	6)	158 531	10 792	13 120	11 156	10 852	11 022	11 254	10 800	10 935	89 931
Non-tax receipts		8 125	460	-	159	547	582	1 036	992	1 112	4 888
Administrative fees		2 800 405	39 427	79 214	79 674	265 978	156 144	177 824	253 625	260 948	1 312 834
Other sales		1 446 827	87 768	129 947	113 081	104 257	106 533	215 144	(133 123)	364 910	988 517
Selling of scrap or waste and other used current goods		9 917	1 012	776	893	668	793	1 618	(3 550)	6 732	8 942
Transfers and subsidies		-	-	-	-	-	-	-	(880)	-	(880)
Transfers received		724 241	173 322	239 763	1 626	156 245	-	84 955	50 972	4	706 887
Levy account from SARB	7)	-	-	-	-	-	-	-	-	-	-
Fines penalties and forfeits		490 468	18 224	68 236	37 039	126 012	34 952	19 311	(16 156)	76 979	364 597
Of which:											
Competition Commission		74 400	-	-	-	79 564	-	-	-	-	79 564
Interest, dividends and rent on land											
Interest		8 557 039	927 056	902 826	1 054 443	1 044 597	1 116 301	751 761	836 634	850 433	7 484 051
Dividends		746 468	-	-	-	540 096	-	-	281 911	-	822 007
Rent on land		7 415 942	4 118	(4 445)	4 157 666	(361 020)	(739 551)	113 318	(389 619)	8 250	2 788 717
Of which:											
Mineral and petroleum royalties	8)	7 382 320	2 117	(5 827)	4 156 258	(362 196)	(743 949)	119 933	(263 745)	4 854	2 769 448
Sales of capital asset		156 754	1 609	1 336	14 591	11 996	27 523	14 006	(33 835)	61 814	99 040
Financial transactions in assets and liabilities	9)</										