

Table 1 Revenue*

R thousand	2025/26										
	Revised estimate	April	May	June	July	August	September	October	November	December	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	160 665 624	850 018 302
Personal income tax	791 757 000	67 157 481	60 767 544	59 268 764	45 122 584	69 061 051	62 335 234	61 521 276	65 104 503	68 913 020	559 251 457
Provisional tax, assessment payments and penalties	74 978 530	1 211 444	1 472 297	1 515 061	1 769 348	1 731 061	3 811 568	4 178 087	3 401 320	2 185 793	37 064 979
Employees tax	768 971 271	67 193 804	60 871 240	58 832 225	42 099 420	59 086 991	63 078 429	63 230 380	64 906 534	68 577 626	567 676 549
ETI credit - refunds granted against PAYE payment	(3 797 889)	(276 640)	(332 791)	(346 879)	(342 432)	(397 508)	(384 826)	(397 744)	(399 744)	(401 937)	(3 038 253)
ETI credit - refunds	(1 029 730)	(32 077)	(118 864)	(71 453)	(38 276)	(52 978)	(39 439)	(270 183)	(100 018)	(65 952)	(789 240)
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)	(1 382 510)	(41 662 548)
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	88 641 026	250 715 608
Secondary tax on companies	17 119	347	385	293	683	1 405	275	1 458	703	743	6 290
Withholding tax on dividends	46 317 119	3 331 908	6 402 461	2 344 736	4 555 811	2 845 315	2 605 363	5 635 997	3 993 383	2 446 525	34 361 568
Withholding tax on interest	1 135 668	97 662	55 364	47 608	160 324	80 963	102 659	110 088	103 983	71 322	809 973
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	590 988	4 873 467
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	2 376 137	19 181 208
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	2 376 137	19 181 208
Taxes on property	24 516 876	1 965 095	2 377 307	1 615 011	2 411 329	2 077 443	1 936 239	2 352 820	2 565 778	1 187 394	19 286 616
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	99 038	679 410
Estate duty	4 651 286	333 652	557 433	228 986	378 790	401 562	335 167	374 400	453 189	428 264	3 491 443
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	586 490	5 697 648
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	673 602	9 418 115
Taxes on goods and services	678 468 578	41 714 950	53 978 498	52 770 354	55 460 433	53 049 585	56 007 690	54 560 913	55 417 088	55 837 877	482 887 388
Value-added tax	493 578 000	27 117 104	40 009 989	39 106 958	39 737 602	40 560 073	42 477 120	37 958 895	44 265 382	40 398 475	351 632 507
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	52 109 531	447 434 071
Import VAT	299 766 000	7 086 160	21 376 684	22 109 849	22 086 840	23 065 805	24 483 367	25 096 353	23 135 145	21 534 255	189 974 458
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)	(33 245 311)	(285 777 022)
Specific excise duties											
Beer	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	5 472 959	40 446 834
Sorghum beer and sorghum flour	26 426 352	1 057 757	2 095 519	2 119 276	1 969 915	2 148 761	2 180 840	2 357 042	2 434 047	2 444 436	18 807 583
Wine and other fermented beverages	3 855	237	344	321	370	451	380	376	312	229	2 919
Spirits	8 108 953	538 637	502 671	550 003	562 265	34 710	591 750	644 781	708 763	767 292	4 943 872
Cigarettes and cigarette tobacco	13 888 367	1 308 342	1 176 485	1 208 626	978 719	394 295	939 932	711 995	1 469 082	1 475 937	9 663 413
Vaping tobacco	1 575	17	314	125	146	64	197	183	122	97	1 265
Pipe tobacco and cigars	510 304	56 181	56 374	29 680	36 837	33 270	42 793	36 991	37 451	48 355	377 912
Petroleum products	2) 590 400	50 111	38 014	36 627	37 582	37 322	35 251	32 628	34 242	39 661	341 948
Revenue from neighbouring countries	3) 2 719 290	8 871	-	-	765 216	-	-	535 988	-	48 227	1 358 302
Health promotion levy	2 364 760	216 642	167 271	155 329	154 571	157 410	174 607	226 810	245 416	226 800	1 724 856
Ad valorem excise duties	7 849 753	1 758 126	2 720	544	1 905 312	1 315	966	2 175 898	1 061	16 495	5 862 437
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	8 346 739	70 984 991
Of which:											
Carbon fuel levy	4 179 030	277 802	327 122	326 397	278 718	325 448	310 368	319 719	296 840	332 542	2 703 757
CFL Domestic	1 761 845	182 529	136 504	126 299	136 324	128 744	121 217	109 118	118 664	143 065	1 202 464
CFL Imported	2 417 185	95 073	190 618	200 098	142 394	196 704	189 151	209 601	178 176	189 478	1 591 293
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	96 056	802 510
Plastic bag levy	673 996	861	869	163 713	1 298	210	165 487	1 265	1 375	197 966	534 074
Electricity levy	7 396 775	631 806	595 600	644 398	649 915	669 400	646 887	632 835	600 877	566 029	5 586 745
Incandescent light bulb levy	7 287	87	537	766	642	526	584	532	557	728	5 262
CO ₂ tax - motor vehicle emissions	3 604 477	200 122	201 514	220 870	379 911	256 372	247 123	483 917	288 301	283 089	2 561 219
Tyre levy	755 099	65 574	43 395	49 900	88 451	49 370	44 294	100 250	54 239	66 698	562 171
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	2 141	1 892 856
Turnover tax for micro businesses	11 760	107	92	39	75	3 840	1 680	141	95	672	6 741
Other											
Universal Service Fund	274 808	57	4 095	119	612	62 471	5 873	31 097	-	163 034	267 358
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	7 017 016	59 194 590
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	5 850 706	50 115 446
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	1 007 953	6 846 423
Health promotion levy on imports	151 147	788	14 452	10 087	12 548	15 422	17 129	15 246	12 809	14 295	112 736
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)	124 205	1 844 762
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	19 897	240 246
Other taxes	-	-	-	-	-	-	1	(1)	-	-	-
Stamp duties and fees	-	-	-	-	-	-	-	-	-	-	(1)
State miscellaneous revenue	4) (26 564)	(453)	(684)	(535)	(3 835)	(791)	(1 113)	(19 324)	(13 133)	(3 232)	(43 100)
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	227 678 816	1 430 525 004
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	227 678 816	1 375 360 917
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	36 139 875	62 818 982
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	10 935	10 904	100 835
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	148 143	1 460 977
Other sales	1 446 827	87 768	129 947	113 081	104 257	106 533	215 144	(133 123)	364 910	95 638	1 084 155
Selling of scrap or waste and other used current goods	9 917	1 012	776	893	668	793	1 618	(3 550)	6 732	1 586	10 528
Transfers and subsidies											
Transfers received	724 241	173 322	239 763	1 626	156 245	-	84 955	50 972	4	100 164	807 051
Levy account from SARB										25 000 000	25 000 000
Fines penalties and forfeits	490 468	18 224	68 236	37 039	126 012	34 952	19 311	(16 156)	76 979	17 303	381 900
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	1 003 765	8 487 816
Dividends	746 468	-	-	-	540 096	-	-	281 911	-	-	822 007
Rent on land	7 415 942	4 118</									