Table 1 Revenue*

R thousand		2025/26 Revised estimate	2025/26 December	2025/26 Year to date	2024/25 Audited outcome	2024/25 December	2024/25 Year to date
Taxes on income and profits		1 190 803 497	160 663 624	850 018 302	1 100 529 907	144 046 102	785 245 417
Personal income tax		791 757 000	68 913 020	559 251 457	729 910 988	63 476 120	521 693 015
Provisional tax, assessment payments and penalties		74 978 530	2 185 793	37 064 979	68 527 944	2 026 276	34 227 670
Employees tax		768 971 271	68 577 626	567 676 549	707 157 374	63 275 632	527 172 921
ETI credit - refunds granted against PAYE payment		(3 797 889)	(401 937)	(3 038 283)	(3 664 349)	(327 820)	(2 744 038)
ETI credit - refunds		(1 029 730)	(65 952)	(789 240)	(826 052)	(44 314)	(673 516)
PIT refunds		(47 365 182)	(1 382 510)	(41 662 548)	(41 283 929)	(1 453 654)	(36 290 022)
Tax on corporate income							
Corporate income tax		343 426 000	88 641 026	250 715 608	318 739 344	77 555 474	230 354 118
Secondary tax on companies		17 119	743	6 290	14 841	637	12 522
Withholding tax on dividends		46 317 119	2 446 525	34 361 508	42 973 231	2 334 832	27 352 720
Withholding tax on interest		1 135 668	71 322	809 973	1 143 916	54 668	807 808
Other							
Interest on overdue income tax		8 150 591	590 988	4 873 467	7 747 587	624 371	5 025 234
Taxes on payroll and workforce		25 979 000	2 376 137	19 181 208	24 447 989	2 147 361	18 076 400
Skills development levy		25 979 000	2 376 137	19 181 208	24 447 989	2 147 361	18 076 400
Taxes on property		24 516 876	1 787 394	19 286 616	22 505 090	1 379 963	16 187 482
Estate, inheritance and gift taxes							
Donations tax		1 029 251	99 038	679 410	1 144 498	44 746	758 464
Estate duty		4 651 286	428 264	3 491 443	4 035 861	328 761	2 879 299
Taxes on financial and capital transactions							
Securities transfer tax	1)	7 254 437	586 490	5 697 648	5 958 032	472 980	4 345 942
Transfer duties		11 581 902	673 602	9 418 115	11 366 699	533 476	8 203 777
Taxes on goods and services		678 486 578	55 837 877	482 887 388	627 973 091	50 167 267	442 528 841
Value-added tax		493 578 000	40 398 475	351 631 507	457 788 791	37 557 940	322 173 325
Domestic VAT		599 711 000	52 109 531	447 434 071	561 407 294	48 892 639	418 020 771
Import VAT		269 776 000	21 534 255	189 974 458	261 878 361	20 615 834	184 649 107
Refunds		(375 909 000)	(33 245 311)	(285 777 022)	(365 496 864)	(31 950 533)	(280 496 553)
Specific excise duties		60 375 255	5 472 959	40 446 834	59 680 116	5 452 049	39 332 358
Beer		26 426 952	2 444 436	18 807 593	24 950 479	2 234 907	17 383 019
Sorghum beer and sorghum flour		3 855	228	2 919	7 745	57	5 872
Wine and other fermented beverages		8 108 953	767 292	4 943 872	7 640 938	747 294	4 856 361
Spirits		13 888 367	1 475 937	9 663 413	14 450 484	1 403 876	9 359 582
Cigarettes and cigarette tobacco		8 125 559	648 726	4 949 610	9 000 466	961 198	5 707 380
Vaping tobacco		1 575	97	1 265	2 995	60	2 449
Pipe tobacco and cigars		510 304	48 355	377 912	423 577	43 034	304 364
Petroleum products	2)	590 400	39 661	341 948	679 811	61 623	492 392
Revenue from neighbouring countries	3)	2 719 290	48 227	1 358 302	2 523 622	-	1 220 939
Health promotion levy		2 364 760	226 800	1 724 856	2 282 234	225 163	1 646 926
Ad valorem excise duties		7 849 753	16 495	5 862 437	6 969 758	9	5 216 160
Fuel levy		98 612 000	8 346 739	70 984 991	85 882 627	5 741 391	62 222 289
Of which:							
Carbon fuel levy		*4 179 030*	*332 543*	*2 793 757*	*3 111 808*	*234 668*	*2 195 007*
CFL Domestic		*1 761 845*	*143 065*	*1 202 464*	*2 193 415*	*172 994*	*1 649 543*
CFL Imported		*2 417 185*	*189 478*	*1 591 293*	*918 393*	*61 674*	*545 464*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 062 599	96 056	802 510	1 021 318	86 191	750 832
Plastic bag levy		673 096	197 966	534 074	698 712	208 197	556 196
Electricity levy		7 396 775	566 025	5 596 745	7 536 175	626 950	5 764 308
Incandescent light bulb levy		7 287	728	5 262	9 835	700	7 464
CO_2 tax - motor vehicle emissions		3 604 477	283 089	2 561 219	3 045 105	210 198	2 031 836
Tyre levy		755 099	66 698	562 171	773 706	52 259	571 582
International Oil Pollution Compensation Fund		10 390	-	7 827	7 557	1 998	7 557
Carbon tax		1 910 519	2 141	1 892 856	2 024 313	4 002	2 008 352
Turnover tax for micro businesses		11 760	672	6 741	10 976	220	5 311
Other							
Universal Service Fund		274 808	163 034	267 358	241 868	-	234 345
Taxes on international trade and transactions		85 532 505	7 017 016	59 194 590	79 825 693	5 721 454	55 514 699
Import duties							
Customs duties		71 801 180	5 850 706	50 115 446	67 338 351	4 872 604	46 798 917
Specific excise duties on imports		9 896 912	1 007 953	6 846 423	9 359 767	965 840	6 735 945
Health promotion levy on imports		151 147	14 255	112 736	140 431	7 571	102 353
Other							
Miscellaneous customs and excise receipts		3 203 689	124 205	1 844 762	2 454 589	(164 065)	1 491 485
Diamond export duties		72 384	-	34 977	65 312	24	30 813
Export tax - Scrap metal		407 193	19 897	240 246	467 243	39 480	355 186
Other taxes		-	-	-	-	-	-
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	(26 564)	(3 232)	(43 100)	(11 636)	(675)	(10 730)
Total tax revenue (gross)		2 005 291 892	227 678 816	1 430 525 004	1 855 270 134	203 461 472	1 317 542 110
Less: SACU payments	5)	(73 552 115)	-	(55 164 087)	(89 874 115)	-	(67 405 587)
Total tax revenue (net of SACU payments)		1 931 739 778	227 678 816	1 375 360 917	1 765 396 019	203 461 472	1 250 136 523
Departmental revenue		36 925 621	36 139 875	62 818 982	244 395 498	6 226 616	229 777 572
Sales of goods and services other than capital assets							
Sales by market establishments	6)	158 531	10 904	100 835	156 509	11 991	114 297
Non-tax receipts		8 125	-	4 888	8 125	658	5 830
Administrative fees		2 800 405	148 143	1 460 977	1 751 317	27 773	314 255
Other sales		1 446 827	95 638	1 084 155	2 006 844	281 018	1 701 817
Selling of scrap or waste and other used current goods		9 917	1 586	10 528	14 353	2 946	10 331
Transfers and subsidies		-	-	(880)	-		-
Transfers received		724 241	100 164	807 051	1 414 463	185 108	1 028 600
Levy account from SARB	7)	-	25 000 000	25 000 000	200 000 000	-	200 000 000
Fines penalties and forfeits		490 468	17 303	381 900	384 530	28 766	252 788
Of which:							
Competition Commission		*74 400*	-	*79 564*	-	-	-
Interest, dividends and rent on land							
Interest		8 557 039	1 003 765	8 487 816	10 306 687	693 267	4 795 847
Dividends		746 468	-	822 007	1 046 555	98 295	901 554
Rent on land		7 415 942	8 636 675	11 425 392	10 636 244	4 598 544	10 424 681
Of which:							
Mineral and petroleum royalties	8)	*7 382 320*	*8 630 809*	*11 399 257*	*10 609 125*	*4 595 277*	*10 403 753*
Sales of capital assets		156 754	29 526	128 566	350 191	13 599	155 950
Financial transactions in assets and liabilities	9)	14 410 904	1 096 171	13 105 747	16 429 680	284 651	10 071 622
Of which:							
NRF receipts	10)	*1 935 109*	*671 234*	*4 978 227*	*8 461 732*	*211 653*	*8 023 126*
Public entity conduit receipts	11)	*7 704 333*	*354 903*	*7 203 748*	*5 654 228*	-	*1 269 863*
Independent Communications Authority of South Africa		*2 228 251*	*354 903*	*1 727 666*	*1 848 504*	-	*1 269 863*
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		1 968 665 399	263 818 691	1 438 179 899	2 009 791 517	209 688 088	1 479 914 094
Adjustment for GFECRA balance sheet transaction		-	(25 000 000)	(25 000 000)	(200 000 000)	-	(200 000 000)
Total national government revenue		1 968 665 399	238 818 691	1 413 179 899	1 809 791 517	209 688 088	1 279 914 094
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		1 968 665 399	263 818 691	1 438 179 899	2 009 791 517	209 688 088	1 479 914 094
GFECRA - SARB Contingency reserve contribution		-	(25 000 000)	(25 000 000)	(100 000 000)	-	(100 000 000)
Departmental revenue received but not yet paid to NRF			88 600	3 632 736	2 416 544	(459 944)	1 054 065
Departmental revenue collected			(1 482 929)	(14 237 750)	(19 670 413)	(1 419 686)	(10 070 242)
Departmental revenue received by the NRF			1 571 529	17 870 486	22 086 957	959 742	11 124 307
Other revenue received by the NRF	12)		238	66 402	194 483	6 377	3 959 246
Financial Intelligence Centre Act			220	13 412	7 580	2 582	5 925
Financial Sector Conduct Authority			-	10	-	-	-
SARB Sanctions			-	33 627	119 610	300	96 610
Secret Service Account			-	3 769	17 917	*3 477*	12 547
Proceeds of organised Crime Act			18	72	118	18	100
DTIC Various entities			-	17	770	-	-
Asset Forfeiture Unit			-	15 495	40 840	-	38 340
Revenue collected on behalf of the RAF		46 953 861	4 352 242	33 561 111	47 347 384	4 128 073	36 273 587
Revenue collected on behalf of the UIF		25 503 526	2 377 674	19 719 668	25 570 180	2 270 380	19 057 117
Total net revenue			245 637 445	1 470 159 820	1 985 320 108	215 632 974	1 440 258 109
Cash balance NRF			*16 938*	*15 593*	*358*	*13 166*	*22 632*
Direct transfer from NRF to the RAF			*(3 856 713)*	*(33 384 872)*	*(47 357 882)*	*(4 415 205)*	*(36 332 016)*
Direct transfer from NRF to the UIF			*(2 227 060)*	*(19 586 112)*	*(25 474 279)*	*(2 141 002)*	*(18 934 953)*
CARA added as part of cash revenue in Table 4			*3 841*	*(86 330)*	*(419 800)*	*1 093 099*	*(295 149)*
Exchequer revenue according to Table 4		1 968 665 399	239 574 451	1 417 118 099	1 912 068 505	210 183 032	1 384 718 622

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.*