

Table 1 Revenue*

R thousands	2025/26											
	Revised estimate	April	May	June	July	August	September	October	November	December	January	Year to date
Taxes on income and profits	1 191 166 141	72 181 655	70 069 799	143 582 176	52 938 733	112 281 916	98 029 770	69 368 751	70 901 879	160 663 624	74 725 868	924 744 170
Personal income tax	791 756 791	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	69 640 779	628 892 236
Provisional tax, assessment payments and penalties	1 421 444	1 421 444	1 421 297	1 515 061	1 759 348	1 731 061	3 811 568	4 178 087	3 401 320	2 185 793	3 466 632	40 531 611
Employees tax	786 209 185	67 193 804	60 671 240	58 832 225	62 099 420	59 086 891	63 078 429	63 230 360	64 906 534	68 577 626	68 493 489	636 170 038
ETI credit - refunds granted against PAYE payment	(3 966 820)	(276 640)	(332 791)	(346 876)	(350 432)	(355 728)	(357 529)	(359 144)	(361 537)	(363 744)	(365 951)	(3 388 997)
ETI credit - refunds	(816 424)	(32 077)	(118 864)	(71 453)	(38 276)	(52 978)	(39 439)	(270 183)	(100 018)	(65 952)	(27 754)	(816 994)
PIT refunds	(46 603 304)	(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)	(1 940 874)	(43 603 422)
Tax on corporate income												
Corporate income tax	343 426 500	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	1 352 964	252 068 572
Secondary tax on companies	10 065	347	385	293	883	405	475	456	703	743	782	3 073
Withholding tax on dividends	46 317 119	3 531 908	6 402 461	2 344 735	4 555 811	2 845 315	2 605 363	5 635 997	3 993 333	2 446 525	3 015 351	37 376 858
Withholding tax on interest	1 147 148	97 662	55 364	47 608	160 324	60 963	102 659	110 088	103 983	71 322	117 721	927 694
Other												
Interest on overvalue income	8 508 518	471 416	419 110	553 273	649 519	577 221	578 372	624 383	409 185	590 988	598 270	5 471 737
Taxes on payroll and workforce	25 978 559	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	2 374 081	21 555 289
Skills development levy	25 978 559	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	2 374 081	21 555 289
Taxes on property	25 001 718	1 963 095	2 377 507	1 815 011	2 102 991	2 077 443	1 936 239	2 352 820	2 165 578	1 877 394	1 956 472	21 243 088
Estate, inheritance and gift taxes												
Donations tax	988 447	95 914	65 235	73 431	75 214	55 626	46 173	89 447	79 332	99 038	133 669	813 079
Estate duty	333 622	333 622	557 433	228 986	378 790	401 562	335 167	374 400	453 189	351 371	351 371	3 842 814
Taxes on financial and capital transactions												
Securities transfer tax	6 836 542	516 161	557 969	459 742	811 230	605 604	552 084	746 555	862 213	586 490	537 567	6 235 215
Transfer duties	12 908 527	1 017 368	1 017 368	1 017 368	1 197 270	1 052 852	1 146 956	1 014 651	1 142 418	1 171 044	673 632	933 865
Taxes on goods and services	679 459 785	41 714 950	53 978 468	52 770 354	56 600 433	53 040 585	56 097 690	54 569 913	54 817 688	55 837 877	50 165 593	533 022 981
Value-added tax	453 578 628	27 117 104	40 009 898	39 106 958	39 737 602	40 460 073	42 477 120	37 958 895	40 398 475	50 613 275	40 224 782	402 244 782
Domestic VAT	599 711 475	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	57 158 644	504 592 715
Import VAT	2 086 106	21 376 684	22 109 849	22 109 849	22 086 840	23 065 805	24 483 367	25 096 353	23 135 145	21 534 255	20 072 942	21 047 400
Refunds	(375 908 839)	(26 540 308)	(29 157 547)	(30 927 232)	(31 565 496)	(33 015 328)	(32 714 581)	(37 017 257)	(31 588 962)	(33 245 211)	(26 618 311)	(312 995 333)
Specific excise duties	61 849 987	4 136 948	4 136 948	4 136 948	4 347 496	4 374 272	3 071 581	4 339 358	4 378 500	5 384 356	5 472 959	8 072 134
Beer	27 778 083	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	2 444 851	21 352 544
Sorghum beer and sorghum flour	4 998	237	244	321	370	451	380	376	312	228	336	3 255
Wine and other fermented beverages	5 852 704	539 637	502 671	592 003	562 265	34 710	591 750	708 763	674 372	829 430	673 302	6 443 700
Spirits	14 016 857	1 308 342	1 176 485	1 206 626	978 719	394 295	939 932	711 995	1 469 082	1 475 937	1 511 557	11 174 970
Cigarettes and cigarette tobacco	970 311	267 227	360 858	372 822	422 798	548 215	658 316	700 337	648 726	2 410 513	7 360 123	7 360 123
Vaping tobacco	1 575	17	314	125	146	64	187	183	122	97	328	1 593
Pipe tobacco and cigars	56 181	56 181	56 374	29 660	36 837	33 270	42 793	36 591	37 451	45 355	53 532	431 844
Petroleum products	675 847	50 111	38 014	36 627	37 982	37 322	35 251	32 828	34 242	39 661	35 924	377 872
Revenue from neighbouring countries	2 588 827	8 871	-	-	765 216	-	-	535 988	-	48 227	685 163	2 043 465
Health promotion levy	2 328 841	216 642	167 271	155 329	154 571	157 410	174 607	226 810	245 416	226 810	226 257	1 951 113
Ad valorem excise duties	7 449 481	1 758 126	2 720	544	1 905 312	1 315	966	2 175 898	1 061	16 495	2 018 208	7 880 645
Fuel levy	98 611 891	7 630 315	8 723 562	7 996 822	6 895 356	8 112 549	7 884 462	7 918 425	7 476 761	8 346 730	8 071 904	79 056 895
Of which:												
Carbon fuel levy	3 582 411	277 602	327 122	326 397	278 718	325 448	310 368	318 719	296 840	332 543	318 730	3 112 487
CFL Domestic	1 761 845	182 529	136 504	126 299	136 324	128 744	121 217	109 118	118 664	143 065	130 799	1 333 263
CFL Imported	1 820 566	95 073	190 618	200 098	142 394	196 704	189 151	209 601	178 176	189 478	187 931	1 779 274
Taxes on use of goods and on permission to use goods or perform activities												
Air departure tax	1 070 011	91 880	91 887	81 996	79 968	81 016	96 486	88 006	95 515	96 056	111 795	914 305
Plastic bag levy	706 437	861	1 698	163 713	1 296	1 210	165 467	265	1 375	197 966	812	534 886
Electricity levy	633 808	633 808	595 600	644 288	690 915	669 440	645 857	600 817	592 835	600 817	516 869	6 516 869
Incandescent light bulb levy	8 730	87	537	766	642	526	584	835	557	728	736	5 998
CO ₂ tax - motor vehicle emissions	3 270 655	200 122	201 154	220 870	319 911	256 372	247 123	483 917	288 301	283 089	445 783	3 007 002
Tyre levy	771 238	65 574	43 395	49 900	88 451	49 370	44 294	100 250	54 239	66 698	83 214	645 385
International Oil Pollution Compensation Fund	8 350	7 283	-	-	-	544	-	-	-	-	-	7 827
Carbon tax	1 942 659	3 520	480	1 414	1 842 448	21 868	13 793	4 039	3 153	2 141	2 299	1 895 155
Turnover tax for micro businesses	12 431	107	92	39	75	3 640	1 680	141	95	672	413	7 154
Other												
Universal Service Fund	227 873	57	4 095	119	612	62 471	5 873	31 097	-	163 034	2 074	269 432
Taxes on international trade and transactions	83 684 364	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	6 304 345	65 498 935
Import duties												
Customs duties	70 761 225	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	5 687 540	55 802 986
Specific excise duties on imports	9 713 146	109 612	566 473	749 251	675 239	786 438	831 285	1 079 807	1 038 365	1 007 953	609 055	7 455 478
Health promotion levy on imports	147 755	788	14 452	10 087	12 548	15 422	17 129	15 246	12 809	14 255	15 947	127 783
Other												
Miscellaneous customs and excise receipts	2 511 732	344 025	157 993	400 511	232 910	111 968	182 470	348 470	(57 790)	124 205	(32 986)	1 811 776
Diamond export duties	70 010	1 434	202	107	2 596	6 736	22 649	1 091	162	10 542	45 519	5 451 919
Export tax - Scrap metal	420 496	30 482	31 951	27 350	24 557	23 278	29 100	30 480	23 141	19 897	15 147	255 393
Stamp duties and fees	-	-	-	-	-	-	1	(1)	-	-	-	-
State miscellaneous revenue	-	(453)	(684)	(535)	(3 835)	(791)	(1 113)	(19 324)	(13 133)	(3 232)	(479)	(43 579)
Total tax revenue (gross)	2 005 290 567	121 333 124	134 496 181	206 797 757	120 967 799	175 963 728	165 144 219	137 082 750	141 038 632	227 678 816	155 525 880	1 586 500 884
Less: SACU payments	(73 552 115)	(18 388 029)	-	-	(18 388 029)	-	-	(18 388 029)	-	(18 388 029)	-	(73 552 115)
Total tax revenue (net of SACU payments)	1 931 738 453	102 947 095	134 496 181	206 797 757	102 579 770	175 963 728	165 144 219	118 694 721	141 038 632	227 678 816	137 137 852	1 512 948 769
Departmental revenue	36 925 621	1 525 200	2 461 214	3 888 906	8 051 725	1 374 670	1 741 399	2 515 784	3 120 209			