Table 1 Revenue*

R thousand		2025/26 Revised estimate	April	May	June	July	August	September	October	November	December	January	February	Year to date
Taxes on income and profits		**1 188 330 229**	**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**	**148 838 230**	**1 073 582 403**
Personal income tax		786 213 577	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	86 553 216	715 445 452
Provisional tax, assessment payments and penalties		75 205 209	1 421 444	1 472 297	1 515 061	1 769 348	17 310 061	3 811 568	4 178 087	3 401 320	2 185 793	3 466 632	30 403 430	70 935 041
Employees tax		763 053 584	67 193 804	60 671 240	58 832 225	62 099 420	59 086 891	63 078 429	63 230 380	64 906 534	68 577 626	68 493 489	57 976 630	694 146 668
ETI credit - refunds granted against PAYE payment		(4 067 428)	(276 640)	(332 791)	(348 676)	(340 432)	(355 728)	(384 829)	(197 506)	(399 744)	(401 937)	(350 714)	(452 441)	(3 841 438)
ETI credit - refunds		(950 364)	(32 077)	(118 864)	(71 453)	(38 276)	(52 978)	(39 439)	(270 183)	(100 018)	(65 952)	(27 754)	(18 816)	(835 810)
PIT refunds		(47 027 424)	(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)	(1 355 587)	(44 959 009)
Tax on corporate income														
Corporate income tax		346 576 219	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	58 035 618	310 104 190
Secondary tax on companies		7 599	347	385	293	683	1 405	275	1 456	703	743	783	824	7 897
Withholding tax on dividends		46 304 103	3 531 908	6 402 461	2 344 735	4 555 811	2 845 315	2 605 363	5 635 997	3 993 393	2 446 525	3 015 351	3 480 224	40 857 083
Withholding tax on interest		1 118 723	97 662	55 364	47 608	160 324	60 963	102 659	110 088	103 983	71 322	117 721	61 900	989 594
Other														
Interest on overdue income tax		8 110 008	471 416	419 110	553 273	649 519	577 221	578 372	624 383	409 185	590 988	598 270	706 448	6 178 185
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**	**2 036 959**	**23 592 248**
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	2 036 959	23 592 248
Taxes on property		**26 253 226**	**1 963 095**	**2 377 507**	**1 815 011**	**2 411 329**	**2 077 443**	**1 936 239**	**2 352 820**	**2 565 778**	**1 787 394**	**1 956 472**	**2 274 516**	**23 517 604**
Estate, inheritance and gift taxes														
Donations tax		1 153 800	95 914	65 235	73 431	75 214	55 626	46 173	89 447	79 332	99 038	133 669	91 642	904 721
Estate duty		4 845 107	333 652	557 433	228 986	378 790	401 562	335 167	374 400	453 189	428 264	351 371	364 262	4 207 076
Taxes on financial and capital transactions														
Securities transfer tax	1)	7 482 259	516 161	557 569	459 742	811 230	605 604	552 084	746 555	862 213	586 490	537 567	673 466	6 908 681
Transfer duties		12 772 060	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	933 865	1 145 146	11 497 126
Taxes on goods and services		**683 153 909**	**41 714 950**	**53 978 498**	**52 770 354**	**56 460 433**	**53 049 585**	**56 097 690**	**54 560 913**	**58 417 088**	**55 837 877**	**70 165 593**	**54 933 393**	**607 986 374**
Value-added tax		497 593 584	27 117 104	40 009 898	39 106 958	39 737 602	40 560 073	42 477 120	37 958 895	44 265 382	40 398 475	50 613 275	39 215 764	441 460 546
Domestic VAT		600 555 271	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	49 231 777	553 824 492
Import VAT		268 514 274	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	20 072 942	21 628 785	231 676 185
Refunds		(371 475 961)	(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)	(26 618 311)	(31 644 798)	(344 040 131)
Specific excise duties		62 358 254	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	8 072 134	6 217 686	54 736 654
Beer		27 069 824	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	2 544 951	2 551 728	23 904 272
Sorghum beer and sorghum flour		3 580	237	244	321	370	451	380	376	312	228	336	122	3 377
Wine and other fermented beverages		7 753 735	539 637	502 671	592 003	562 265	34 710	591 750	644 781	708 763	767 292	829 430	1 312 208	7 085 510
Spirits		15 086 447	1 308 342	1 176 485	1 208 626	978 719	394 295	939 932	711 995	1 469 082	1 475 937	1 511 557	1 627 710	12 802 680
Cigarettes and cigarette tobacco		8 658 166	970 311	267 227	360 898	372 822	422 798	548 215	658 316	700 337	648 726	2 410 513	647 295	8 007 418
Vaping tobacco		1 855	17	314	125	146	64	197	183	122	97	328	159	1 752
Pipe tobacco and cigars		525 278	56 181	56 374	29 660	36 837	33 270	42 793	36 991	37 451	48 355	53 932	36 293	468 137
Petroleum products	2)	461 732	50 111	38 014	36 627	37 982	37 232	35 251	32 828	34 242	39 661	35 924	42 171	420 043
Revenue from neighbouring countries	3)	2 797 637	8 871	-	-	765 216	-	-	535 988	-	48 227	685 163	-	2 043 465
Health promotion levy		2 345 138	216 642	167 271	155 329	154 571	157 410	174 607	226 810	245 416	226 800	226 257	183 553	2 134 666
Ad valorem excise duties		7 883 743	1 758 126	2 720	544	1 905 312	1 315	966	2 175 898	1 061	16 495	2 018 208	1 076	7 881 721
Fuel levy		97 295 485	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	8 071 904	8 314 502	87 371 397
Of which:														
Carbon fuel levy		*4 011 339*	*277 602*	*327 122*	*326 397*	*278 718*	*325 448*	*310 368*	*318 719*	*296 840*	*332 543*	*318 730*	*345 169*	*3 457 656*
CFL Domestic		*1 566 949*	*182 529*	*136 504*	*126 299*	*136 324*	*128 744*	*121 217*	*109 118*	*118 664*	*143 065*	*130 799*	*148 616*	*1 481 879*
CFL Imported		*2 444 390*	*95 073*	*190 618*	*200 098*	*142 394*	*196 704*	*189 151*	*209 601*	*178 176*	*189 478*	*187 931*	*196 553*	*1 975 777*
Taxes on use of goods and on permission to use goods or perform activities														
Air departure tax		1 095 976	91 880	91 587	81 996	79 968	81 016	96 486	88 006	95 515	96 056	111 795	98 858	1 013 163
Plastic bag levy		670 013	861	899	163 713	1 298	1 210	165 487	1 265	1 375	197 966	812	1 083	535 969
Electricity levy		7 376 796	631 808	595 600	644 388	649 915	669 440	645 857	592 835	600 877	566 025	516 689	546 083	6 659 517
Incandescent light bulb levy		7 363	87	537	766	642	526	584	835	557	728	736	1 032	7 030
CO_2 tax - motor vehicle emissions		3 557 194	200 122	201 514	220 870	379 911	256 372	247 123	483 917	288 301	283 089	445 783	288 643	3 295 645
Tyre levy		769 862	65 574	43 395	49 900	88 451	49 370	44 294	100 250	54 239	66 698	83 214	54 303	699 688
International Oil Pollution Compensation Fund		7 827	7 283	-	-	-	544	-	-	-	-	-	-	*7 827*
Carbon tax		1 909 293	3 520	480	1 414	1 842 448	21 868	13 793	4 039	3 153	2 141	2 299	4 865	1 900 020
Turnover tax for micro businesses		12 665	107	92	39	75	3 840	1 680	141	95	672	413	4 829	11 983
Other														
Universal Service Fund		270 716	57	4 095	119	612	62 471	5 873	31 097	-	163 034	2 074	1 116	270 548
Taxes on international trade and transactions		**83 231 206**	**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**	**6 748 019**	**72 246 954**
Import duties														
Customs duties		71 064 341	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	5 926 388	61 729 374
Specific excise duties on imports		9 455 226	109 612	566 473	749 251	675 239	788 438	831 285	1 079 807	1 038 365	1 007 953	609 055	808 355	8 263 833
Health promotion levy on imports		155 094	788	14 452	10 087	12 548	15 422	17 129	15 246	12 809	14 255	15 047	9 472	137 255
Other					-									
Miscellaneous customs and excise receipts		2 173 623	344 025	157 993	400 511	232 910	111 968	182 470	348 470	(57 790)	124 205	(32 986)	(21 090)	1 790 686
Diamond export duties		73 516	1 434	202	107	2 596	6 736	22 649	1 091	162	-	10 542	1 847	*47 366*
Export tax - Scrap metal		309 406	30 492	31 951	27 350	24 557	23 278	29 100	30 480	23 141	19 897	15 147	23 047	278 440
Other taxes		-	-	-	-	-	**1**	**(1)**	-	-	-	-	-	-
Stamp duties and fees		-	-	-	-	-	1	(1)	-	-	-	-	-	-
State miscellaneous revenue	4)	**291**	**(453)**	**(684)**	**(535)**	**(3 835)**	**(791)**	**(1 113)**	**(19 324)**	**(13 133)**	**(3 232)**	**(479)**	**(1 498)**	**(45 077)**
Total tax revenue (gross)		**2 006 947 420**	**121 335 124**	**134 496 181**	**206 797 757**	**120 967 799**	**175 983 728**	**165 144 219**	**137 082 750**	**141 038 632**	**227 678 816**	**155 525 880**	**214 829 619**	**1 800 880 506**
Less: SACU payments	5)	**(73 552 115)**	**(18 388 029)**	**-**	**-**	**(18 388 029)**	**-**	**-**	**(18 388 029)**	**-**	**-**	**(18 388 028)**	**-**	**(73 552 115)**
Total tax revenue (net of SACU payments)		**1 933 395 306**	**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**	**137 137 852**	**214 829 619**	**1 727 328 391**
Departmental revenue		**69 836 218**	**1 525 200**	**2 461 214**	**5 888 906**	**8 051 725**	**1 374 670**	**1 741 399**	**2 515 784**	**3 120 209**	**36 139 675**	**3 000 103**	**6 994 789**	**72 813 874**
Sales of goods and services other than capital assets														
Sales by market establishments	6)	145 786	10 792	13 120	11 156	10 852	11 022	11 254	10 800	10 935	10 904	10 986	10 892	122 713
Non-tax receipts		8 125	460	-	159	547	582	1 036	992	1 112	-	-	969	5 857
Administrative fees		2 796 348	39 427	79 214	79 674	265 978	156 144	177 824	253 625	260 948	148 143	219 353	130 431	1 810 761
Other sales		1 446 462	87 768	129 947	113 081	104 257	106 533	215 144	(133 123)	364 910	95 638	289 400	63 935	1 437 490
Selling of scrap or waste and other used current goods		9 835	1 012	776	893	668	793	1 618	(3 550)	6 732	1 586	297	1 693	12 518
Transfers and subsidies		**-**							**(880)**	**-**	**-**	**-**	**-**	**(880)**
Transfers received		**724 241**	**173 322**	**239 763**	**1 626**	**156 245**	**-**	**84 955**	**50 972**	**4**	**100 164**	**9**	**983 270**	**1 790 330**
Levy account from SARB	7)	**25 000 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25 000 000**	**-**	**-**	**25 000 000**
Fines penalties and forfeits		**495 688**	**18 224**	**68 236**	**37 039**	**126 012**	**34 952**	**19 311**	**(16 156)**	**76 979**	**17 303**	**17 594**	**50 302**	**449 796**
Of which:														
Competition Commission		*79 564*	-	-	-	*79 564*	-	-	-	-	-	-	-	*79 564*
Interest, dividends and rent on land														
Interest		11 280 576	927 056	902 826	1 054 443	1 044 597	1 116 301	751 761	836 634	850 433	1 003 765	725 610	1 410 493	10 623 919
Dividends		1 173 267	-	-	-	540 096	-	-	281 911	-	-	-	-	822 007
Rent on land		11 825 947	4 118	(4 445)	4 157 666	(361 020)	(739 551)	113 318	(389 619)	8 250	8 636 675	9 656	82 712	11 517 760
Of which:														
Mineral and petroleum royalties	8)	*11 805 475*	*2 117*	*(5 827)*	*4 156 258*	*(362 196)*	*(743 946)*	*110 933*	*(393 745)*	*4 854*	*8 630 809*	*8 109*	*78 348*	*11 485 714*
Sales of capital assets		**156 637**	**1 609**	**1 336**	**14 591**	**11 996**	**27 523**	**14 006**	**(33 835)**	**61 814**	**29 526**	**5 163**	**8 618**	**142 347**
Financial transactions in assets and liabilities	9)	**14 773 306**	**261 412**	**1 030 441**	**418 578**	**6 151 497**	**660 371**	**351 172**	**1 658 013**	**1 478 092**	**1 096 171**	**1 722 035**	**4 251 474**	**19 079 256**
Sale of Vodacom Shares		-	-	-	-	-	-	-	-	-	-	-	-	-
Of which:														
NRF receipts	10)	*6 644 852*	*181 885*	*102 230*	354 652	578 974	398 002	319 365	*1 417 728*	*954 157*	*671 234*	*1 666 625*	*4 071 451*	*10 716 303*
Public entity conduit receipts	11)	*7 240 198*	*31 183*	*865 791*	*33 332*	*5 503 145*	*222 031*	-	*193 363*	-	*354 903*	*36 451*	*77 831*	*7 318 030*
Independent Communications Authority of South Africa		*1 764 116*	*31 183*	*865 791*	*33 332*	*27 063*	*222 031*	-	*193 363*	-	*354 903*	*36 451*	*77 831*	*1 841 948*
South African National Roads Agency Limited		*5 476 082*	-	-	-	*5 476 082*	-	-	-	-	-	-	-	*5 476 082*
Exchequer revenue including GFECRA		**2 003 231 524**	**104 472 295**	**136 957 395**	**212 686 663**	**110 631 495**	**177 358 398**	**166 885 618**	**121 210 505**	**144 158 841**	**263 818 691**	**140 137 955**	**221 824 408**	**1 800 142 265**
Adjustment for GFECRA balance sheet transaction		**(25 000 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(25 000 000)**	**-**	**-**	**(25 000 000)**
Total national government revenue		**1 978 231 524**	**104 472 295**	**136 957 395**	**212 686 663**	**110 631 495**	**177 358 398**	**166 885 618**	**121 210 505**	**144 158 841**	**238 818 691**	**140 137 955**	**221 824 408**	**1 775 142 265**
Reconciliation of total national government and exchequer revenue against Table 4														
Exchequer revenue including GFECRA		**2 003 231 524**	**104 472 295**	**136 957 395**	**212 686 663**	**110 631 495**	**177 358 398**	**166 885 618**	**121 210 505**	**144 158 841**	**263 818 691**	**140 137 955**	**221 824 408**	**1 800 142 265**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(25 000 000)**	**-**	**-**	**(25 000 000)**
Departmental revenue received but not yet paid to NRF			**(284 411)**	**3 631 737**	**(150 117)**	**(79 841)**	**360 074**	**(800 513)**	**1 187 625**	**(320 418)**	**88 600**	**20 668**	**115 181**	**3 768 585**
Departmental revenue collected			(1 310 015)	(1 499 020)	(1 344 664)	(2 252 238)	(1 498 583)	(1 311 101)	(1 298 438)	(2 161 198)	(1 482 929)	(1 288 918)	(2 767 159)	(18 214 263)
Departmental revenue received by the NRF			1 025 604	5 130 757	1 194 547	2 172 397	1 858 657	510 588	2 486 063	1 840 780	1 571 529	1 309 586	2 882 340	21 982 848
Other revenue received by the NRF	12)		**3 087 491**	**(3 070 564)**	**5 476 365**	**(5 462 619)**	**2 393**	**8 633**	**24 323**	**142**	**238**	**247**	**22 796**	**89 445**
Financial Intelligence Centre Act			2 940	200	274	332	230	8 624	450	142	220	247	287	13 946
Financial Sector Conduct Authority			-	-	-	10	-	-	-	-	-	-	-	10
SARB Sanctions			*7 500*	-	-	100	2 163	-	23 864	-	-	-	22 500	56 127
Secret Service Account			*3 074 542*	*(3 070 773)*	-	-	-	-	-	-	-	-	-	3 769
Proceeds of organised Crime Act			9	9	9	9	-	9	9	-	18	-	9	81
DTIC Various entities			-	-	-	17	-	-	-	-	-	-	-	17
Asset Forfeiture Unit			2 500	-	-	12 995	-	-	-	-	-	-	-	15 495
Revenue collected on behalf of the RAF		40 952 449	2 325 213	3 081 392	4 194 989	3 499 251	4 179 324	3 938 288	4 133 699	3 856 713	4 352 242	4 166 987	4 574 727	42 302 825
Revenue collected on behalf of the UIF		25 503 526	2 025 594	2 189 824	2 153 043	2 162 731	2 205 760	2 170 732	2 207 250	2 227 060	2 377 674	2 244 909	2 177 725	24 142 302
Total net revenue			**111 626 182**	**142 789 785**	**224 360 944**	**110 751 016**	**184 105 950**	**172 202 758**	**128 763 403**	**149 922 338**	**245 637 445**	**146 570 767**	**228 714 839**	**1 845 445 425**
Cash balance NRF			*(893)*	*1 401*	*(1 074)*	*472*	*(335)*	*357*	*(85)*	*(1 188)*	*16 938*	*(15 010)*	*(853)*	*(270)*
Direct transfer from NRF to the RAF			*(4 176 003)*	*(2 325 213)*	*(3 081 392)*	*(4 194 989)*	*(3 499 251)*	*(4 179 324)*	*(3 938 288)*	*(4 133 699)*	*(3 856 713)*	*(4 352 242)*	*(4 166 987)*	*(41 904 101)*
Direct transfer from NRF to the UIF			*(2 244 118)*	*(2 025 594)*	*(2 189 824)*	*(2 153 043)*	*(2 162 731)*	*(2 205 760)*	*(2 170 732)*	*(2 207 250)*	*(2 227 060)*	*(2 377 674)*	*(2 244 909)*	*(24 208 695)*
CARA added as part of cash revenue in Table 4			*23 239*	*(107 914)*	*2 140*	*(19 397)*	*14 289*	*(20 940)*	*13 956*	*4 456*	*3 841*	*2 966*	*(88 689)*	*(172 053)*
Exchequer revenue according to Table 4		**2 003 231 524**	**105 228 407**	**138 332 465**	**219 090 794**	**104 384 059**	**178 457 922**	**165 797 091**	**122 668 254**	**143 584 657**	**239 574 451**	**139 828 807**	**222 213 401**	**1 779 160 306**

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.*