

Table 1 Revenue*

R thousand	2025/26			2024/25		
	Revised estimate	March	Year to date	Audited outcome	March**	Year to date
Taxes on income and profits	1 188 330 229	1 116 659 085	1 190 241 490	1 100 529 907	1 09 611 923	1 100 529 907
Personal income tax	785 213 577	751 173 759	739 619 213	729 919 987	62 726 545	723 919 987
Provisional tax, assessment payments and penalties	75 205 209	3 788 423	74 723 465	65 827 944	2 733 445	65 827 944
Employment tax	763 053 584	72 971 686	767 118 354	707 157 374	61 950 782	707 157 374
ETI credit - refunds granted against PAYE payment	(4 067 428)	(448 580)	(4 288 017)	(3 654 349)	(314 226)	(3 654 349)
ETI credit - refunds	(600 384)	(1 718 42)	(853 620)	(805 105)	(21 287)	(805 105)
PIT refunds	(47 027 424)	(1 121 959)	(46 080 969)	(41 283 929)	(1 620 168)	(41 283 929)
Tax on corporate income						
Corporate income tax	348 576 219	35 327 864	345 432 054	318 739 344	35 487 378	318 739 344
Secondary tax on companies	7 599	87	7 982	14 841	652	14 841
Withholding tax on dividends	46 304 103	5 019 378	45 876 462	42 973 231	9 736 426	42 973 231
Withholding tax on interest	1 118 723	74 332	1 063 927	1 143 916	69 379	1 143 916
Other						
Interest on overdue income tax	8 110 008	1 063 665	7 241 630	7 747 357	1 389 241	7 747 357
Taxes on payroll and workforce	25 978 559	2 385 444	25 977 693	24 447 989	2 142 587	24 447 989
Skills development levy	25 978 559	2 385 444	25 977 693	24 447 989	2 142 587	24 447 989
Taxes on property	26 253 226	2 827 469	26 345 076	22 505 089	2 625 534	22 505 089
Estate, inheritance and gift taxes						
Donations tax	1 153 800	463 799	1 368 521	1 144 498	197 798	1 144 498
Estate duty	4 845 107	427 469	4 634 545	4 035 861	502 637	4 035 861
Taxes on financial and capital transactions						
Securities transfer tax	7 482 259	642 857	7 551 539	5 958 032	771 606	5 958 032
Transfer duties	12 772 060	1 253 343	12 760 470	11 396 699	1 153 493	11 396 699
Taxes on goods and services	683 153 908	75 580 639	683 567 008	627 973 091	69 382 076	627 973 091
Value-added tax	497 593 584	59 126 062	500 586 607	457 788 790	52 081 335	457 788 790
Domestic VAT	600 555 271	50 133 423	603 957 914	561 407 294	45 950 656	561 407 294
Import VAT	268 514 274	38 251 110	267 722 285	261 878 361	33 618 916	261 878 361
Industries	(371 415 961)	(27 684 871)	(371 098 602)	(365 498 864)	(27 489 238)	(365 498 864)
Specific excise duties	62 368 254	7 000 627	61 737 277	59 680 116	6 985 302	59 680 116
Beer	27 069 824	3 528 048	27 429 320	24 950 479	3 036 251	24 950 479
Sorghum beer and sorghum flour	3 580	289	3 687	7 745	688	7 745
Alcohol	7 753 755	694 904	7 599 412	7 640 939	645 115	7 640 939
Wine and other fermented beverages	15 086 447	1 601 169	14 403 849	14 450 484	1 770 177	14 450 484
Cigars and cigarette tobacco	8 658 166	604 961	8 612 379	9 000 466	677 866	9 000 466
Alcohol tobacco	1 855	91	1 841	2 995	211	2 995
Pipe tobacco and cigars	525 278	38 715	504 396	423 797	38 153	423 797
Petroleum products	461 732	32 594	452 635	679 811	69 992	679 811
Revenue from neighbouring countries	2 797 637	594 797	2 638 262	2 523 622	746 487	2 523 622
Health promotion levy	2 345 138	214 207	2 347 073	2 282 234	200 531	2 282 234
At laborem excise duties	7 833 143	1 187 115	7 998 435	6 969 758	606	6 969 758
Fuel levy	97 295 485	7 834 320	95 205 717	85 882 627	8 843 868	85 882 627
Of which:						
Carbon fuel levy	4 011 339	447 696	3 905 353	3 111 808	336 186	3 111 808
CFI Domestic	1 177 034	158 659	1 508 914	2 193 475	154 153	2 193 475
CFI Imported	2 444 390	330 662	2 306 439	978 303	182 034	978 303
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1 095 976	84 017	1 097 181	1 021 318	77 286	1 021 318
Plastic bag levy	607 013	88 732	634 702	698 712	140 150	698 712
Electricity levy	7 318 796	512 021	7 117 538	7 538 175	560 528	7 538 175
Incandescent light bulb levy	7 363	1 166	8 195	9 835	973	9 835
CO ₂ tax - motor vehicle emissions	3 557 194	484 588	3 780 234	3 045 105	410 342	3 045 105
Tyre levy	789 862	92 489	792 178	773 706	65 688	773 706
International Oil Pollution Compensation Fund	1 909 293	11 826	1 911 845	2 024 313	13 753	2 024 313
Carbon tax	1 2665	675	12 658	10 976	580	10 976
Turnover tax for micro businesses	270 716	4 994	275 541	241 868	1 152	241 868
Other						
Universal Service Fund	83 231 205	12 913 034	84 259 986	78 825 693	10 254 598	78 825 693
Taxes on international trade and transactions						
Import duties						
Customs duties	71 064 341	10 261 619	71 990 993	67 338 351	8 491 343	67 338 351
Specific excise duties on imports	3 455 236	1 805 653	5 94 386	4 393 797	1 190 433	4 393 797
Health promotion levy on imports	155 094	25 570	162 825	140 431	14 715	140 431
Other	2 173 623	397 436	2 188 122	2 454 589	502 071	2 454 589
Diamond export duties	18 045	63 411	65 312	21 180	65 312	21 180
Export tax - Scrap metal	309 406	31 810	310 250	467 243	34 876	467 243
Other taxes	-	-	-	-	-	-
Stamp duties and fees	-	-	-	-	-	-
State miscellaneous revenue	281	(15 189)	(18 848)	(11 630)	(857)	(11 630)
Total tax revenue (gross)	2 086 941 479	209 459 992	2 016 340 407	1 853 270 133	194 015 860	1 853 270 133
Less: SACU payments	(73 552 115)	-	(73 552 115)	(89 874 115)	-	(89 874 115)
Total tax revenue (net of SACU payments)	1 933 389 305	209 459 992	1 936 788 292	1 765 396 018	194 015 860	1 765 396 018
Departmental revenue	68 638 217	9 739 380	62 555 230	244 393 650	7 253 563	244 393 650
Sales of goods and services other than capital assets						
Sales by market establishments	145 786	11 108	133 821	147 151	8 526	147 151
Non-tax receipts	8 125	1 551	7 407	8 125	1 280	8 125
Administrative fees	2 795 348	200 972	2 011 733	1 751 220	1 379 437	1 751 220
Other sales	1 446 462	264 437	1 170 368	2 006 038	109 509	2 006 038
Selling of scrap or waste and other used current goods	9 835	(143)	12 375	14 121	2 381	14 121
Transfers and subsidies	(880)	(1 760)	-	-	-	-
Transfers received	724 241	26 937	1 817 287	1 414 463	179 895	1 414 463
Levy account from SARB	25 000 000	-	20 000 000	20 000 000	-	20 000 000
Fines penalties and forfeits	495 688	92 483	542 278	384 530	59 465	384 530
Of which:						
Public entity conduit receipts	79 564	58 815	138 379	-	-	-
Competition Commission	79 564	58 815	138 379	-	-	-
Interest, dividends and rent on land						
Interest	11 280 576	5 046 865	15 670 785	10 189 525	3 502 658	10 189 525
Dividends	1 173 287	-	822 007	1 064 917	18 363	1 064 917
Rent on land	11 825 947	388 665	11 906 423	10 635 942	349 779	10 635 942
Of which:						
Mineral and petroleum royalties	11 805 475	386 423	11 872 136	10 636 083	373 976	10 636 084
Sales of capital assets	156 637	6 117	148 464	349 405	29 064	349 405
Financial transactions in assets and liabilities	14 773 306	3 780 827	22 780 081	16 428 213	1 616 212	16 428 213
Of which:						
NRF receipts	6 644 852	3 169 998	13 885 301	8 461 732	1 217 719	8 461 732
Public entity conduit receipts	7 240 198	33 451	7 351 481	5 654 228	498 137	5 654 228
Independent Commission on Remuneration Authority of South Africa	1 764 116	33 451	1 875 359	1 945 504	498 137	1 945 504
South African National Roads Agency Limited	5 476 082	5 476 082	8 005 724	8 005 724	-	8 005 724
Exchequer revenue including GFRCRA	2 003 231 522	219 199 282	2 019 341 543	2 009 789 668	201 269 423	2 009 789 668
Adjustment for GFRCRA balance sheet transaction	(25 000 000)	-	(25 000 000)	(200 000 000)	-	(200 000 000)
Total national government revenue	1 978 231 522	219 199 282	1 994 341 543	1 809 789 668	201 269 423	1 809 789 668
Reconciliation of total national government and exchequer revenue against Table 4	2 003 231 522	219 199 282	2 019 341 543	2 009 789 668	201 269 423	2 009 789 668
GFRCRA - 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	(412 231)	(6 091 693)	(3 358 277)	(2 445 309)	1 364 186	(2 445 309)
Departmental revenue collected	(6 091 693)	(24 305 953)	(19 641 607)	(19 641 607)	(6 270 319)	(19 641 607)
Departmental revenue received by the NRF	5 679 382	27 662 230	22 086 957	7 634 505	22 086 957	22 086 957
Other revenue received by the NRF	1 438	90 883	194 483	21 985	194 483	21 985
Financial Intelligence Centre Act	269	14 205	7 580	5 000	407	7 580
Financial Sector Conduct Authority	-	10	-	-	-	-
SARB Sanctions	1 150	57 277	119 610	10 000	119 610	119 610
Secret Service Account	-	3 789	118	118	651	17 917
Proceeds of organised Crime Act	9	90	90	90	9	118
Government Pensions Administration Agency	-	-	-	7 614	7 614	7 614
DTIC Various entities	20	37	770	770	770	770
Asset Forfeiture Unit	-	15 495	40 840	2 500	40 840	40 840
South African Diamond and Precious Metals Regulator	-	-	-	34	34	34
Revenue collected on behalf of the RAF	40 952 449	5 920 150	48 222 976	47 347 394	4 176 003	47 347 394
Revenue collected on behalf of the UIF	25 503 526	2 336 364	26 478 664	25 570 180	2 244 118	25 570 180
Total net revenue	227 044 921	2 072 490 345	1 985 347 065	2 009 775 715	1 985 347 065	2 009 775 715
Cash balance NRF	(1 698)	(1 698)	358	313	358	358
Direct transfer from NRF to the RAF	(4 574 277)	(48 478 829)	(47 357 859)	(47 357 859)	(42 424 279)	(47 357 859)
Direct transfer from NRF to the UIF	(2 177 729)	(26 386 420)	(25 474 279)	(2 118 894)	(25 474 279)	(25 474 279)
CARA added as part of cash revenue in Table 4	1 756	(170 297)	(419 800)	(132 486)	(419 800)	(419 800)
Exchequer revenue according to Table 4	2 003 231 522	220 282 527	1 999 452 832	1 912 095 462	203 400 373	1 912 095 462

1) The securities transfer tax replaced the unclassified 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 Duties Act of 1964).