Table 1 Revenue*

R thousand		2026/27			
		Budget estimate	April	May	Year to date
Taxes on income and profits		**1 264 312 809**	**82 884 430**	**76 435 200**	**159 319 630**
Personal income tax		844 820 363	73 940 592	67 072 778	141 013 370
Provisional tax, assessment payments and penalties		81 265 659	1 801 951	1 636 559	3 438 509
Employees tax		818 928 398	73 167 764	66 757 617	139 925 381
ETI credit - refunds granted against PAYE payment		(4 581 984)	(213 103)	(477 524)	(690 627)
ETI credit - refunds		(912 140)	(59 058)	(156 907)	(215 965)
PIT refunds		(49 879 570)	(756 962)	(686 967)	(1 443 929)
Tax on corporate income					
Corporate income tax		364 261 555	1 947 401	2 046 737	3 994 138
Secondary tax on companies		7 982	1 518	1 111	2 630
Withholding tax on dividends		45 579 663	6 281 020	6 626 023	12 907 044
Withholding tax on interest		1 150 904	91 032	49 071	140 103
Other					
Interest on overdue income tax		8 492 342	622 866	639 479	1 262 346
Taxes on payroll and workforce		**27 657 285**	**2 253 787**	**2 175 039**	**4 428 826**
Skills development levy		27 657 285	2 253 787	2 175 039	4 428 826
Taxes on property		**27 395 529**	**2 615 464**	**2 074 213**	**4 689 677**
Estate, inheritance and gift taxes					
Donations tax		1 214 458	167 331	75 489	242 820
Estate duty		5 023 459	378 472	309 929	688 401
Taxes on financial and capital transactions					
Securities transfer tax	*1)*	7 675 312	862 175	579 163	1 441 339
Transfer duties		13 482 300	1 207 486	1 109 631	2 317 117
Taxes on goods and services		**718 632 877**	**43 203 788**	**55 609 862**	**98 813 650**
Value-added tax		521 363 288	32 371 649	45 636 716	78 008 365
Domestic VAT		631 175 916	54 219 618	53 432 472	107 652 089
Import VAT		285 976 465	6 871 190	21 731 671	28 602 861
Refunds		(395 789 093)	(28 719 159)	(29 527 427)	(58 246 586)
Specific excise duties		65 537 729	4 075 370	4 021 212	8 096 583
Beer		27 399 373	1 201 384	2 170 291	3 371 675
Sorghum beer and sorghum flour		8 505	351	219	570
Wine and other fermented beverages		8 390 898	618 570	541 264	1 159 834
Spirits		15 868 801	1 193 593	1 071 278	2 264 871
Cigarettes and cigarette tobacco		9 887 152	956 521	190 622	1 147 143
Vaping tobacco		-	50	-	50
Pipe tobacco and cigars		465 151	64 038	65	64 103
Petroleum products	*2)*	746 534	40 846	35 593	76 439
Revenue from neighbouring countries	*3)*	2 771 315	18	11 880	11 898
Health promotion levy		2 476 154	244 224	175 945	420 169
Ad valorem excise duties		8 097 335	2 063 913	802	2 064 715
Fuel levy		104 871 805	3 525 862	4 827 621	8 353 484
Of which:					
Carbon fuel levy		*4 234 732*	*593 012*	*164 786*	*757 798*
CFL Domestic		*1 600 000*	*430 816*	*76 790*	*507 606*
CFL Imported		*2 634 732*	*162 196*	*87 996*	*250 192*
Taxes on use of goods and on permission to use goods or perform activities					
Air departure tax		1 143 701	100 273	96 482	196 755
Plastic bag levy		707 475	3 904	4 439	8 343
Electricity levy		7 489 172	551 328	514 167	1 065 496
Incandescent light bulb levy		7 843	92	581	673
CO_2 tax - motor vehicle emissions		3 621 140	202 139	259 477	461 617
Tyre levy		792 106	64 657	58 271	122 928
International Oil Pollution Compensation Fund		7 946	-	-	-
Carbon tax		2 233 676	200	3 460	3 660
Turnover tax for micro businesses		12 872	176	169	345
Other					
Universal Service Fund		270 634	-	10 518	10 518
Taxes on international trade and transactions		**88 963 102**	**2 601 719**	**6 687 125**	**9 288 844**
Import duties					
Customs duties		75 719 762	2 081 856	5 981 540	8 063 396
Specific excise duties on imports		10 036 204	114 707	757 849	872 556
Health promotion levy on imports		163 253	3 425	19 559	22 984
Other					
Miscellaneous customs and excise receipts		2 576 390	368 927	(94 687)	274 239
Diamond export duties		69 726	2 878	700	3 578
Export tax - Scrap metal		397 767	29 926	22 165	52 091
Other taxes		**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-
State miscellaneous revenue	*4)*	**-**	**95**	**(1 137)**	**(1 042)**
Total tax revenue (gross)		**2 126 961 603**	**133 559 283**	**142 980 303**	**276 539 586**
Less: SACU payments	*5)*	**(78 407 695)**	**(19 601 924)**	**-**	**(19 601 924)**
Total tax revenue (net of SACU payments)		**2 048 553 908**	**113 957 359**	**142 980 303**	**256 937 662**
Departmental revenue		**33 449 192**	**3 589 734**	**3 552 167**	**7 141 901**
Sales of goods and services other than capital assets					
Sales by market establishments	*6)*	158 721	10 950	10 990	21 940
Non-tax receipts		8 150	177	454	630
Administrative fees		2 438 690	92 130	132 304	224 435
Other sales		1 212 429	93 420	117 779	211 199
Selling of scrap or waste and other used current goods		9 226	870	313	1 183
Transfers and subsidies		**-**	**-**	**-**	**-**
Transfers received		**720 320**	**31**	**4 353**	**4 384**
Levy account from SARB	*7)*	**-**	**-**	**-**	**-**
Fines penalties and forfeits		**438 230**	**32 790**	**49 589**	**82 379**
Of which:					
Public entity conduit receipts		*85 396*	-	-	-
Competition Commission		*85 396*	-	-	-
Interest, dividends and rent on land					
Interest		4 024 186	1 036 731	819 108	1 855 839
Dividends		212 070	-	-	-
Rent on land		12 166 277	8 279	(61 150)	(52 871)
Of which:					
Mineral and petroleum royalties	*8)*	*12 145 070*	*6 493*	*(62 837)*	*(56 344)*
Sales of capital assets		**131 840**	**1 632**	**9 405**	**11 037**
Financial transactions in assets and liabilities	*9)*	**11 929 053**	**2 312 725**	**2 469 022**	**4 781 747**
Of which:					
NRF receipts	*10)*	-	*2 225 758*	*1 518 038*	*3 743 796*
Public entity conduit receipts		*6 892 320*	*5 909*	*897 948*	*903 858*
Independent Communications Authority of South Africa		*2 253 064*	*5 909*	*897 948*	*903 858*
South African National Roads Agency Limited		*4 639 256*	-	-	-
Exchequer revenue including GFECRA		**2 082 003 100**	**117 547 093**	**146 532 470**	**264 079 563**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**-**
Total national government revenue		**2 082 003 100**	**117 547 093**	**146 532 470**	**264 079 563**
Reconciliation of total national government and exchequer revenue against Table 4					
Exchequer revenue including GFECRA		**2 082 003 100**	**117 547 093**	**146 532 470**	**264 079 563**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**
Departmental revenue received but not yet paid to NRF			**(134 725)**	**182 812**	**48 087**
Departmental revenue collected			(1 351 574)	(1 199 018)	(2 550 592)
Departmental revenue received by the NRF			1 216 849	1 381 830	2 598 679
Other revenue received by the NRF	*11)*		**2 892**	**721**	**3 613**
Financial Intelligence Centre Act			2 413	712	3 125
Secret Service Account			470	-	470
Proceeds of organised Crime Act			9	9	18
Revenue collected on behalf of the RAF		49 789 950	2 383 357	3 059 514	5 442 871
Revenue collected on behalf of the UIF		26 640 524	2 086 375	2 211 356	4 297 732
Total net revenue			**121 884 992**	**151 986 873**	**273 871 866**
Cash balance NRF			*(27 893)*	*30 079*	*2 186*
Direct transfer from NRF to the RAF			*(5 920 150)*	*(2 383 357)*	*(8 303 507)*
Direct transfer from NRF to the UIF			*(2 336 364)*	*(2 086 375)*	*(4 422 739)*
CARA added as part of cash revenue in Table 4			*4 943*	*(1 349 752)*	*(1 344 809)*
Exchequer revenue according to Table 4		**2 082 003 100**	**113 605 528**	**146 197 468**	**259 802 997**

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 and conduit receipts related to ICASA for licence fees and SANRAL for the debt repayment by the
Gauteng provincial governement for the Gauteng Freeway Improvement Project.
10) This includes National Revenue Fund receipts previously accounted for separately, which are not reflected in the Departmental Revenue Budget estimate.
11) 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.*