Table 1 Revenue*

R thousand		2026/27				
		Budget estimate	April	May	June	Year to date
Taxes on income and profits		**1 264 312 809**	**82 884 430**	**76 435 200**	**170 304 587**	**329 624 217**
Personal income tax		844 820 363	73 940 592	67 072 778	65 210 829	206 224 199
Provisional tax, assessment payments and penalties		81 265 659	1 801 951	1 636 559	1 586 443	5 024 952
Employees tax		818 928 398	73 167 764	66 757 617	64 686 994	204 612 375
ETI credit - refunds granted against PAYE payment		(4 581 984)	(213 103)	(477 524)	(336 244)	(1 026 871)
ETI credit - refunds		(912 140)	(59 058)	(156 907)	(106 561)	(322 526)
PIT refunds		(49 879 570)	(756 962)	(686 967)	(619 803)	(2 063 732)
Tax on corporate income						
Corporate income tax		364 261 555	1 947 401	2 046 737	101 783 732	105 777 871
Secondary tax on companies		7 982	1 518	1 111	668	3 298
Withholding tax on dividends		45 579 663	6 281 020	6 626 023	2 585 314	15 492 357
Withholding tax on interest		1 150 904	91 032	49 071	76 048	216 151
Tax on retirement funds		-	-	-	-	-
Other						
Interest on overdue income tax		8 492 342	622 866	639 479	647 996	1 910 342
Small business tax amnesty		-	-	-	-	-
Taxes on payroll and workforce		**27 657 285**	**2 253 787**	**2 175 039**	**2 176 073**	**6 604 899**
Skills development levy		27 657 285	2 253 787	2 175 039	2 176 073	6 604 899
Taxes on property		**27 395 529**	**2 615 464**	**2 074 213**	**2 273 065**	**6 962 742**
Estate, inheritance and gift taxes						
Donations tax		1 214 458	167 331	75 489	106 174	348 994
Estate duty		5 023 459	378 472	309 929	318 717	1 007 118
Taxes on financial and capital transactions						
Securities transfer tax	*1)*	7 675 312	862 175	579 163	569 182	2 010 521
Transfer duties		13 482 300	1 207 486	1 109 631	1 278 992	3 596 109
Taxes on goods and services		**718 632 877**	**43 203 788**	**55 609 862**	**47 204 296**	**146 017 946**
Value-added tax		521 363 288	32 371 649	45 636 716	38 774 821	116 783 186
Domestic VAT		631 175 916	54 219 618	53 432 472	48 886 415	156 538 504
Import VAT		285 976 465	6 871 190	21 731 671	23 008 695	51 611 556
Refunds		(395 789 093)	(28 719 159)	(29 527 427)	(33 120 289)	(91 366 875)
Specific excise duties		65 537 729	4 075 370	4 021 212	4 910 042	13 006 625
Beer		27 399 373	1 201 384	2 170 291	2 266 143	5 637 819
Sorghum beer and sorghum flour		8 505	351	219	250	820
Wine and other fermented beverages		8 390 898	618 570	541 264	579 243	1 739 077
Spirits		15 868 801	1 193 593	1 071 278	1 687 710	3 952 581
Cigarettes and cigarette tobacco		9 887 152	956 521	190 622	319 084	1 466 227
Vaping tobacco		-	50	-	100	149
Pipe tobacco and cigars		465 151	64 038	65	31 030	95 133
Petroleum products	*2)*	746 534	40 846	35 593	26 482	102 921
Revenue from neighbouring countries	*3)*	2 771 315	18	11 880	-	11 898
Health promotion levy		2 476 154	244 224	175 945	142 776	562 945
Ad valorem excise duties		8 097 335	2 063 913	802	21 836	2 086 551
Fuel levy		104 871 805	3 525 862	4 827 621	2 200 413	10 553 897
Of which:						
Carbon fuel levy		*4 234 732*	*593 012*	*164 786*	*219 208*	*977 006*
CFL Domestic		*1 600 000*	*430 816*	*76 790*	*53 508*	*561 114*
CFL Imported		*2 634 732*	*162 196*	*87 996*	*165 700*	*415 892*
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax		1 143 701	100 273	96 482	85 194	281 949
Plastic bag levy		707 475	3 904	4 439	158 346	166 689
Electricity levy		7 489 172	551 328	514 167	582 073	1 647 569
Incandescent light bulb levy		7 843	92	581	612	1 286
CO_2 tax - motor vehicle emissions		3 621 140	202 139	259 477	259 175	720 792
Tyre levy		792 106	64 657	58 271	61 251	184 178
International Oil Pollution Compensation Fund		7 946	-	-	-	-
Carbon tax		2 233 676	200	3 460	7 399	11 059
Turnover tax for micro businesses		12 872	176	169	101	445
Other						
Universal Service Fund		270 634	-	10 518	257	10 775
Taxes on international trade and transactions		**88 963 102**	**2 601 719**	**6 687 125**	**6 868 002**	**16 156 846**
Import duties						
Customs duties		75 719 762	2 081 856	5 981 540	6 062 415	14 125 811
Specific excise duties on imports		10 036 204	114 707	757 849	668 967	1 541 523
Health promotion levy on imports		163 253	3 425	19 559	17 458	40 442
Other						
Miscellaneous customs and excise receipts		2 576 390	368 927	(94 687)	99 881	374 120
Diamond export duties		69 726	2 878	700	2 115	5 693
Export tax - Scrap metal		397 767	29 926	22 165	17 166	69 257
Other taxes		**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**95**	**(1 137)**	**(2 464)**	**(3 506)**
Total tax revenue (gross)		**2 126 961 603**	**133 559 283**	**142 980 303**	**228 823 559**	**505 363 145**
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**	**228 823 559**	**485 761 221**
Departmental revenue		**33 449 192**	**3 589 734**	**3 552 167**	**12 684 979**	**19 826 879**
Sales of goods and services other than capital assets						
Sales by market establishments	*6)*	158 721	10 950	10 990	10 887	32 827
Non-tax receipts		8 150	177	454	346	976
Administrative fees		2 438 690	92 130	132 304	139 375	363 810
Other sales		1 212 429	93 420	117 779	109 156	320 355
Selling of scrap or waste and other used current goods		9 226	870	313	947	2 129
Transfers and subsidies		**-**	**-**	**-**	**-**	**-**
Transfers received		**720 320**	**31**	**4 353**	**31 705**	**36 089**
Levy account from SARB	*7)*	**-**	**-**	**-**	**-**	**-**
Fines penalties and forfeits		**438 230**	**32 790**	**49 589**	**42 129**	**124 508**
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	881 764	2 737 603
Dividends		212 070	-	-	-	-
Rent on land		12 166 277	8 279	(61 150)	9 729 594	9 676 723
Of which:						
Mineral and petroleum royalties	*8)*	*12 145 070*	*6 493*	*(62 837)*	*9 728 558*	*9 672 214*
Sales of capital assets		**131 840**	**1 632**	**9 405**	**7 859**	**18 895**
Financial transactions in assets and liabilities	*9)*	**11 929 053**	**2 312 725**	**2 469 022**	**1 731 217**	**6 512 964**
Of which:						
NRF receipts	*10)*	-	*2 225 758*	*1 518 038*	*1 640 012*	*5 383 808*
Public entity conduit receipts		*6 892 320*	*5 909*	*897 948*	*46 003*	*949 860*
Independent Communications Authority of South Africa		*2 253 064*	*5 909*	*897 948*	*46 003*	*949 860*
South African National Roads Agency Limited		*4 639 256*	-	-	-	-
Exchequer revenue including GFECRA		**2 082 003 100**	**117 547 093**	**146 532 469**	**241 508 538**	**505 588 101**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**-**	**-**
Total national government revenue		**2 082 003 100**	**117 547 093**	**146 532 469**	**241 508 538**	**505 588 101**
Reconciliation of total national government and exchequer revenue against Table 4						
Exchequer revenue including GFECRA		**2 082 003 100**	**117 547 093**	**146 532 469**	**241 508 538**	**505 588 101**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**	**-**
Departmental revenue received but not yet paid to NRF			**(134 725)**	**182 812**	**7 312**	**55 399**
Departmental revenue collected			(1 351 574)	(1 199 018)	(1 270 405)	(3 820 997)
Departmental revenue received by the NRF			1 216 849	1 381 830	1 277 717	3 876 396
Other revenue received by the NRF	*11)*		**2 892**	**721**	**5 111 199**	**5 114 812**
Marine Living Resource Fund					447 887	447 887
Financial Intelligence Centre Act			2 413	712	47	3 172
Financial Sector Conduct Authority			-	-	-	-
SARB Sanctions			-	-	24 000	24 000
Secret Service Account			470	-	-	470
Proceeds of organised Crime Act			9	9	9	27
Gauteng Freeway Improvement Project (SANRAL)			-	-	4 639 256	4 639 256
DTIC Various entities			-	-	-	-
Asset Forfeiture Unit			-	-	-	-
Revenue collected on behalf of the RAF		49 789 950	2 383 357	3 059 514	4 855 549	10 298 420
Revenue collected on behalf of the UIF		26 640 524	2 086 375	2 211 356	2 242 765	6 540 496
Total net revenue			**121 884 992**	**151 986 873**	**253 725 362**	**527 597 229**
Cash balance NRF			*(27 893)*	*30 079*	*929*	*3 115*
Direct transfer from NRF to the RAF			*(5 920 150)*	*(2 383 357)*	*(3 059 514)*	*(11 363 021)*
Direct transfer from NRF to the UIF			*(2 336 364)*	*(2 086 375)*	*(2 211 356)*	*(6 634 095)*
CARA added as part of cash revenue in Table 4			*4 943*	*(1 349 752)*	*5 728*	*(1 339 081)*
Exchequer revenue according to Table 4		**2 082 003 100**	**113 605 528**	**146 197 468**	**248 461 149**	**508 264 146**

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.*