Table 1 Revenue*

R thousand		2026/27			2025/26		
		Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income and profits		1 264 312 809	170 304 587	329 624 217	1 190 241 490	143 582 176	285 833 633
Personal income tax		844 820 363	65 210 829	206 224 199	790 619 213	59 268 764	187 193 791
Provisional tax, assessment payments and penalties		81 265 659	1 586 443	5 024 952	74 723 465	1 515 061	4 408 803
Employees tax		818 928 398	64 686 994	204 612 375	767 118 354	58 832 225	186 697 269
ETI credit - refunds granted against PAYE payment		(4 581 984)	(336 244)	(1 026 871)	(4 288 017)	(348 676)	(958 106)
ETI credit - refunds		(912 140)	(106 561)	(322 526)	(853 620)	(71 453)	(222 393)
PIT refunds		(49 879 570)	(619 803)	(2 063 732)	(46 080 969)	(658 393)	(2 731 781)
Tax on corporate income							
Corporate income tax		364 261 555	101 783 732	105 777 871	345 432 054	81 367 503	84 715 278
Secondary tax on companies		7 982	668	3 298	7 982	293	1 024
Withholding tax on dividends		45 579 663	2 585 314	15 492 357	45 876 462	2 344 735	12 279 105
Withholding tax on interest		1 150 904	76 048	216 151	1 063 927	47 608	200 635
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		8 492 342	647 996	1 910 342	7 241 850	553 273	1 443 800
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		27 657 285	2 176 073	6 604 899	25 977 693	2 051 864	6 269 101
Skills development levy		27 657 285	2 176 073	6 604 899	25 977 693	2 051 864	6 269 101
Taxes on property		27 395 529	2 273 065	6 962 742	26 345 076	1 815 010	6 155 612
Estate, inheritance and gift taxes							
Donations tax		1 214 458	106 174	348 994	1 368 521	73 431	234 580
Estate duty		5 023 459	318 717	1 007 118	4 634 545	228 986	1 120 071
Taxes on financial and capital transactions							
Securities transfer tax	1)	7 675 312	569 182	2 010 521	7 551 539	459 742	1 533 472
Transfer duties		13 482 300	1 278 992	3 596 109	12 790 470	1 052 852	3 267 489
Taxes on goods and services		718 632 877	47 204 296	146 017 946	683 567 008	52 770 353	148 463 803
Value-added tax		521 363 288	38 774 821	116 783 186	500 586 607	39 106 958	106 233 961
Domestic VAT		631 175 916	48 886 415	156 538 504	603 957 914	47 924 341	142 291 354
Import VAT		285 976 465	23 008 695	51 611 556	267 727 295	22 109 849	50 572 693
Refunds		(395 789 093)	(33 120 289)	(91 366 875)	(371 098 602)	(30 927 232)	(86 630 086)
Specific excise duties		65 537 729	4 910 042	13 006 625	61 737 277	4 347 495	12 475 806
Beer		27 399 373	2 266 143	5 637 819	27 429 320	2 119 276	5 272 551
Sorghum beer and sorghum flour		8 505	250	820	3 667	321	802
Wine and other fermented beverages		8 390 898	579 243	1 739 077	7 690 412	592 003	1 634 311
Spirits		15 868 801	1 687 710	3 952 581	14 403 849	1 208 626	3 693 453
Cigarettes and cigarette tobacco		9 887 152	319 084	1 466 227	8 612 379	360 858	1 598 396
Vaping tobacco		-	100	149	1 841	125	455
Pipe tobacco and cigars		465 151	31 030	95 133	504 911	29 660	142 215
Petroleum products	2)	746 534	26 482	102 921	452 635	36 627	124 751
Revenue from neighbouring countries	3)	2 771 315	-	11 898	2 638 262	-	8 871
Health promotion levy		2 476 154	142 776	562 945	2 347 073	155 329	539 242
Ad valorem excise duties		8 097 335	21 836	2 086 551	7 998 435	544	1 761 390
Fuel levy		104 871 805	2 200 413	10 553 897	95 205 717	7 996 822	24 350 699
Of which:							
Carbon fuel levy		*4 234 732*	*219 208*	*977 006*	*3 905 353*	*326 396*	*931 121*
CFL Domestic		*1 600 000*	*53 508*	*561 114*	*1 598 914*	*126 299*	*445 332*
CFL Imported		*2 634 732*	*165 700*	*415 892*	*2 306 439*	*200 098*	*485 789*
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		1 143 701	85 194	281 949	1 097 181	81 996	265 464
Plastic bag levy		707 475	158 346	166 689	634 702	163 713	165 473
Electricity levy		7 489 172	582 073	1 647 569	7 171 538	644 388	1 871 796
Incandescent light bulb levy		7 843	612	1 286	8 195	766	1 390
CO_2 tax - motor vehicle emissions		3 621 140	259 175	720 792	3 780 234	220 870	622 506
Tyre levy		792 106	61 251	184 178	792 178	49 900	158 870
International Oil Pollution Compensation Fund		7 946	-	-	7 827	-	7 283
Carbon tax		2 233 676	7 399	11 059	1 911 845	1 414	5 414
Turnover tax for micro businesses		12 872	101	445	12 658	39	239
Other							
Universal Service Fund		270 634	257	10 775	275 541	119	4 271
Taxes on international trade and transactions		88 963 102	6 868 002	16 156 846	84 259 986	6 578 886	15 908 586
Import duties							
Customs duties		75 719 762	6 062 415	14 125 811	71 990 993	5 391 581	13 463 859
Specific excise duties on imports		10 036 204	668 967	1 541 523	9 544 386	749 251	1 425 335
Health promotion levy on imports		163 253	17 458	40 442	162 825	10 087	25 327
Other							
Miscellaneous customs and excise receipts		2 576 390	99 881	374 120	2 188 122	400 511	902 528
Diamond export duties		69 726	2 115	5 693	63 411	107	1 743
Export tax - Scrap metal		397 767	17 166	69 257	310 250	27 350	89 793
Other taxes		-	-	-	-	-	-
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	4)	-	(2 464)	(3 506)	(50 846)	(535)	(1 672)
Total tax revenue (gross)		2 126 961 603	228 823 559	505 363 145	2 010 340 407	206 797 754	462 629 064
Less: SACU payments	5)	(78 407 695)	-	(19 601 924)	(73 552 115)	-	(18 388 029)
Total tax revenue (net of SACU payments)		2 048 553 908	228 823 559	485 761 221	1 936 788 292	206 797 754	444 241 035
Departmental revenue		33 449 192	12 684 979	19 826 879	82 553 250	5 888 905	9 875 251
Sales of goods and services other than capital assets							
Sales by market establishments	6)	158 721	10 887	32 827	133 821	11 156	35 065
Non-tax receipts		8 150	346	976	7 407	159	619
Administrative fees		2 438 690	139 375	363 810	2 011 733	79 674	198 313
Other sales		1 212 429	109 156	320 355	1 702 368	113 081	330 789
Selling of scrap or waste and other used current goods		9 226	947	2 129	12 375	893	2 680
Transfers and subsidies		-	-	-	(1 760)	-	-
Transfers received		720 320	31 705	36 089	1 817 267	1 626	414 711
Levy account from SARB	7)	-	-	-	25 000 000	-	-
Fines penalties and forfeits		438 230	42 129	124 508	542 278	37 039	123 459
Of which:							
Public entity conduit receipts		*85 396*	-	-	*138 379*	-	-
Competition Commission		*85 396*	-	-	*138 379*	-	-
Interest, dividends and rent on land							
Interest		4 024 186	881 764	2 737 603	15 670 785	1 054 443	2 884 326
Dividends		212 070	-	-	822 007	-	-
Rent on land		12 166 277	9 729 594	9 676 723	11 906 423	4 157 666	4 157 338
Of which:							
Mineral and petroleum royalties	8)	*12 145 070*	*9 728 558*	*9 672 214*	*11 872 136*	*4 156 258*	*4 152 548*
Sales of capital assets		131 840	7 859	18 895	148 464	14 591	17 536
Financial transactions in assets and liabilities	9)	11 929 053	1 731 217	6 512 964	22 780 081	418 577	1 710 416
Of which:							
NRF receipts	10)	-	*1 640 012*	*5 383 808*	*13 885 301*	*354 652*	*638 767*
Public entity conduit receipts		*6 892 320*	*46 003*	*949 860*	*7 351 481*	*33 332*	*930 306*
Independent Communications Authority of South Africa		*2 253 064*	*46 003*	*949 860*	*1 875 399*	*33 332*	*930 306*
South African National Roads Agency Limited		*4 639 256*	-	-	*5 476 082*	-	-
Exchequer revenue including GFECRA		2 082 003 100	241 508 538	505 588 101	2 019 341 543	212 686 659	454 116 287
Adjustment for GFECRA balance sheet transaction		-	-	-	(25 000 000)	-	-
Total national government revenue		2 082 003 100	241 508 538	505 588 101	1 994 341 543	212 686 659	454 116 287
Reconciliation of total national government and exchequer revenue against Table 4							
Exchequer revenue including GFECRA		2 082 003 100	241 508 538	505 588 101	2 019 341 543	212 686 659	454 116 287
GFECRA - SARB Contingency reserve contribution		-	-	-	(25 000 000)	-	-
Departmental revenue received but not yet paid to NRF			7 312	55 399	3 356 277	(150 117)	3 197 277
Departmental revenue collected			(1 270 405)	(3 820 997)	(24 305 953)	(1 344 664)	(4 153 631)
Departmental revenue received by the NRF			1 277 717	3 876 396	27 662 230	1 194 547	7 350 908
Other revenue received by the NRF	11)		5 111 199	5 114 812	90 883	5 476 365	5 493 292
Marine Living Resource Fund			447 887	447 887	-	-	-
Financial Intelligence Centre Act			47	3 172	14 205	274	3 414
Financial Sector Conduct Authority			-	-	10	-	-
SARB Sanctions			24 000	24 000	57 277	-	7 500
Secret Service Account			-	470	3 769	-	3 769
Proceeds of organised Crime Act			9	27	90	9	27
Gauteng Freeway Improvement Project (SANRAL)			4 639 256	4 639 256	-	5 476 082	5 476 082
DTIC Various entities			-	-	37	-	-
Asset Forfeiture Unit			-	-	15 495	-	2 500
Revenue collected on behalf of the RAF		49 789 950	4 855 549	10 298 420	48 222 976	4 194 989	9 601 595
Revenue collected on behalf of the UIF		26 640 524	2 242 765	6 540 496	26 478 664	2 153 043	6 368 461
Total net revenue			253 725 362	527 597 229	2 072 490 345	224 360 940	478 776 912
Cash balance NRF			*929*	*3 115*	*(1 968)*	*(1 074)*	*(566)*
Direct transfer from NRF to the RAF			*(3 059 514)*	*(11 363 021)*	*(46 478 828)*	*(3 081 392)*	*(9 582 608)*
Direct transfer from NRF to the UIF			*(2 211 356)*	*(6 634 095)*	*(26 386 420)*	*(2 189 824)*	*(6 459 536)*
CARA added as part of cash revenue in Table 4			*5 728*	*(1 339 081)*	*(170 297)*	*2 140*	*(82 535)*
Exchequer revenue according to Table 4		2 082 003 100	248 461 149	508 264 146	1 999 452 832	219 090 790	462 651 669

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.*