Table 1 Revenue*

R thousand		2026/27 Budget estimate	April	May	June	July	Year to date
Taxes on income and profits		**1 264 312 809**	**82 884 430**	**76 435 200**	**170 304 587**	**51 986 499**	**381 610 716**
Personal income tax		844 820 363	73 940 592	67 072 778	65 210 829	44 894 739	251 118 938
Provisional tax, assessment payments and penalties		81 265 659	1 801 951	1 636 559	1 586 443	2 257 812	7 282 765
Employees tax		818 928 398	73 167 764	66 757 617	64 686 994	66 305 284	270 917 659
ETI credit - refunds granted against PAYE payment		(4 581 984)	(213 103)	(477 524)	(336 244)	(363 041)	(1 389 912)
ETI credit - refunds		(912 140)	(59 058)	(156 907)	(106 561)	(54 044)	(376 570)
PIT refunds		(49 879 570)	(756 962)	(686 967)	(619 803)	(23 251 272)	(25 315 004)
Tax on corporate income							
Corporate income tax		364 261 555	1 947 401	2 046 737	101 783 732	2 952 897	108 730 768
Secondary tax on companies		7 982	1 518	1 111	668	290	3 588
Withholding tax on dividends		45 579 663	6 281 020	6 626 023	2 585 314	3 154 966	18 647 324
Withholding tax on interest		1 150 904	91 032	49 071	76 048	86 741	302 892
Global Minimum Tax		-	-	-	-	104 680	104 680
Other							
Interest on overdue income tax		8 492 342	622 866	639 479	647 996	792 185	2 702 527
Small business tax amnesty		-	-	-	-	-	-
Taxes on payroll and workforce		**27 657 285**	**2 253 787**	**2 175 039**	**2 176 073**	**2 208 077**	**8 812 976**
Skills development levy		27 657 285	2 253 787	2 175 039	2 176 073	2 208 077	8 812 976
Taxes on property		**27 395 529**	**2 615 464**	**2 074 213**	**2 273 065**	**2 354 209**	**9 316 952**
Estate, inheritance and gift taxes							
Donations tax		1 214 458	167 331	75 489	106 174	49 457	398 451
Estate duty		5 023 459	378 472	309 929	318 717	360 120	1 367 239
Taxes on financial and capital transactions							
Securities transfer tax	*1)*	7 675 312	862 175	579 163	569 182	630 166	2 640 687
Transfer duties		13 482 300	1 207 486	1 109 631	1 278 992	1 314 466	4 910 575
Taxes on goods and services		**718 632 877**	**43 203 788**	**55 609 862**	**47 204 296**	**56 104 910**	**202 122 855**
Value-added tax		521 363 288	32 371 649	45 636 716	38 774 821	42 142 991	158 926 177
Domestic VAT		631 175 916	54 219 618	53 432 472	48 886 415	51 402 009	207 940 513
Import VAT		285 976 465	6 871 190	21 731 671	23 008 695	24 392 768	76 004 325
Refunds		(395 789 093)	(28 719 159)	(29 527 427)	(33 120 289)	(33 651 786)	(125 018 661)
Specific excise duties		65 537 729	4 075 370	4 021 212	4 910 042	5 414 938	18 421 562
Beer		27 399 373	1 201 384	2 170 291	2 266 143	2 294 128	7 931 947
Sorghum beer and sorghum flour		8 505	351	219	250	178	998
Wine and other fermented beverages		8 390 898	618 570	541 264	579 243	649 316	2 388 393
Spirits		15 868 801	1 193 593	1 071 278	1 687 710	1 263 150	5 215 731
Cigarettes and cigarette tobacco		9 887 152	956 521	190 622	319 084	383 558	1 849 785
Vaping tobacco		-	50	-	100	142	292
Pipe tobacco and cigars		465 151	64 038	65	31 030	32 918	128 051
Petroleum products	*2)*	746 534	40 846	35 593	26 482	30 829	133 749
Revenue from neighbouring countries	*3)*	2 771 315	18	11 880	-	760 718	772 616
Health promotion levy		2 476 154	244 224	175 945	142 776	144 374	707 319
Ad valorem excise duties		8 097 335	2 063 913	802	21 836	1 887 026	3 973 577
Fuel levy		104 871 805	3 525 862	4 827 621	2 200 413	3 750 067	14 303 964
Of which:							
Carbon fuel levy		*4 234 732*	*593 012*	*164 786*	*219 208*	*201 600*	*1 178 606*
CFL Domestic		*1 600 000*	*430 816*	*76 790*	*53 508*	*67 826*	*628 940*
CFL Imported		*2 634 732*	*162 196*	*87 996*	*165 700*	*133 774*	*549 666*
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	84 655	366 604
Plastic bag levy		707 475	3 904	4 439	158 346	5 323	172 012
Electricity levy		7 489 172	551 328	514 167	582 073	590 888	2 238 457
Incandescent light bulb levy		7 843	92	581	612	647	1 932
CO_2 tax - motor vehicle emissions		3 621 140	202 139	259 477	259 175	479 711	1 200 502
Tyre levy		792 106	64 657	58 271	61 251	102 781	286 959
International Oil Pollution Compensation Fund		7 946	-	-	-	2 435	2 435
Carbon tax		2 233 676	200	3 460	7 399	1 498 002	1 509 061
Turnover tax for micro businesses		12 872	176	169	101	64	509
Other							
Universal Service Fund		270 634	-	10 518	257	1 009	11 784
Taxes on international trade and transactions		**88 963 102**	**2 601 719**	**6 687 125**	**6 868 002**	**8 168 219**	**24 325 065**
Import duties							
Customs duties		75 719 762	2 081 856	5 981 540	6 062 415	7 332 306	21 458 117
Specific excise duties on imports		10 036 204	114 707	757 849	668 967	713 519	2 255 042
Health promotion levy on imports		163 253	3 425	19 559	17 458	21 066	61 508
Other							
Miscellaneous customs and excise receipts		2 576 390	368 927	(94 687)	99 881	76 539	450 659
Diamond export duties		69 726	2 878	700	2 115	4 095	9 789
Export tax - Scrap metal		397 767	29 926	22 165	17 166	20 694	89 951
Other taxes		**-**	**-**	**-**	**-**	**-**	**-**
Stamp duties and fees		-	-	-	-	-	-
State miscellaneous revenue	*4)*	**-**	**95**	**(1 137)**	**(2 464)**	**(647)**	**(4 153)**
Total tax revenue (gross)		**2 126 961 603**	**133 559 283**	**142 980 303**	**228 823 559**	**120 821 267**	**626 184 412**
Less: SACU payments	*5)*	**(78 407 695)**	**(19 601 924)**	**-**	**-**	**(19 601 924)**	**(39 203 848)**
Total tax revenue (net of SACU payments)		**2 048 553 908**	**113 957 359**	**142 980 303**	**228 823 559**	**101 219 343**	**586 980 564**
Departmental revenue		**33 449 192**	**3 589 734**	**3 552 167**	**12 684 979**	**8 140 693**	**27 967 572**
Sales of goods and services other than capital assets							
Sales by market establishments	*6)*	158 721	10 950	10 990	10 887	11 075	43 902
Non-tax receipts		8 150	177	454	346	584	1 559
Administrative fees		2 438 690	92 130	132 304	139 375	167 380	531 189
Other sales		1 212 429	93 420	117 779	109 156	117 690	438 044
Selling of scrap or waste and other used current goods		9 226	870	313	947	270	2 400
Transfers and subsidies		**-**	**-**	**-**	**-**	**-**	**-**
Transfers received		**720 320**	**31**	**4 353**	**31 705**	**49 154**	**85 243**
Levy account from SARB	7)	**-**	**-**	**-**	**-**	**-**	**-**
Fines penalties and forfeits		**438 230**	**32 790**	**49 589**	**42 129**	**59 154**	**183 662**
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	964 884	3 702 487
Dividends		212 070	-	-	-	559 214	559 214
Rent on land		12 166 277	8 279	(61 150)	9 729 594	(81 136)	9 595 587
Of which:							
Mineral and petroleum royalties	*8)*	*12 145 070*	*6 493*	*(62 837)*	*9 728 558*	*(83 295)*	*9 588 919*
Sales of capital assets		**131 840**	**1 632**	**9 405**	**7 859**	**31 918**	**50 813**
Financial transactions in assets and liabilities	*9)*	**11 929 053**	**2 312 725**	**2 469 022**	**1 731 217**	**6 260 507**	**12 773 471**
Of which:							
NRF receipts	*10)*	-	*2 225 758*	*1 518 038*	*1 640 012*	*1 505 407*	*6 889 215*
Public entity conduit receipts		*6 892 320*	*5 909*	*897 948*	*46 003*	*4 710 861*	*5 660 721*
Independent Communications Authority of South Africa		*2 253 064*	*5 909*	*897 948*	*46 003*	*71 605*	*1 021 466*
South African National Roads Agency Limited		*4 639 256*	-	-	-	*4 639 256*	*4 639 256*
Exchequer revenue including GFECRA		**2 082 003 100**	**117 547 093**	**146 532 469**	**241 508 538**	**109 360 036**	**614 948 136**
Adjustment for GFECRA balance sheet transaction		**-**	**-**	**-**	**-**	**-**	**-**
Total national government revenue		**2 082 003 100**	**117 547 093**	**146 532 469**	**241 508 538**	**109 360 036**	**614 948 136**
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**	**109 360 036**	**614 948 136**
GFECRA - SARB Contingency reserve contribution		**-**	**-**	**-**	**-**	**-**	**-**
Departmental revenue received but not yet paid to NRF			**(134 725)**	**182 812**	**7 312**	**20 409**	**75 808**
Departmental revenue collected			(1 351 574)	(1 199 018)	(1 270 405)	(2 007 720)	(5 828 717)
Departmental revenue received by the NRF			1 216 849	1 381 830	1 277 717	2 028 129	5 904 525
Other revenue received by the NRF	*11)*		**2 892**	**721**	**5 111 199**	**(4 578 532)**	**536 280**
Marine Living Resource Fund					447 887	-	447 887
Financial Intelligence Centre Act			2 413	712	47	324	3 496
Financial Sector Conduct Authority			-	-	-	-	-
SARB Sanctions			-	-	24 000	60 000	84 000
Secret Service Account			470	-	-	400	870
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	3 521 529	13 819 949
Revenue collected on behalf of the UIF		26 640 524	2 086 375	2 211 356	2 242 765	2 242 572	8 783 069
Total net revenue			**121 884 992**	**151 986 873**	**253 725 362**	**110 566 014**	**638 163 241**
Cash balance NRF			*(27 893)*	*30 079*	*929*	*756*	*3 871*
Direct transfer from NRF to the RAF			*(5 920 150)*	*(2 383 357)*	*(3 059 514)*	*(4 855 549)*	*(16 218 570)*
Direct transfer from NRF to the UIF			*(2 336 364)*	*(2 086 375)*	*(2 211 356)*	*(2 242 765)*	*(8 876 860)*
CARA added as part of cash revenue in Table 4			*4 943*	*(1 349 752)*	*5 728*	*61 766*	*(1 277 315)*
Exchequer revenue according to Table 4		**2 082 003 100**	**113 605 528**	**146 197 468**	**248 461 149**	**103 530 222**	**611 794 368**

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.*