**Table 1 Revenue***

| R thousand | | 2026/27 Budget estimate | 2026/27 July | 2026/27 Year to date | 2025/26 Preliminary outcome | 2025/26 July | 2025/26 Year to date |
|---|---|---|---|---|---|---|---|
| **Taxes on income and profits** | | **1 264 312 809** | **51 986 499** | **381 610 716** | **1 190 241 490** | **52 938 732** | **338 772 365** |
| Personal income tax | | 844 820 363 | 44 894 739 | 251 118 938 | 790 619 213 | 45 122 583 | 232 316 374 |
| Provisional tax, assessment payments and penalties | | 81 265 659 | 2 257 812 | 7 282 765 | 74 723 465 | 1 769 348 | 6 178 150 |
| Employees tax | | 818 928 398 | 66 305 284 | 270 917 659 | 767 118 354 | 62 099 420 | 248 796 689 |
| ETI credit - refunds granted against PAYE payment | | (4 581 984) | (363 041) | (1 389 912) | (4 288 017) | (340 432) | (1 298 539) |
| ETI credit - refunds | | (912 140) | (54 044) | (376 570) | (853 620) | (38 276) | (260 670) |
| PIT refunds | | (49 879 570) | (23 251 272) | (25 315 004) | (46 080 969) | (18 367 476) | (21 099 257) |
| Tax on corporate income | | | | | | | |
| Corporate income tax | | 364 261 555 | 2 952 897 | 108 730 768 | 345 432 054 | 2 449 812 | 87 165 090 |
| Secondary tax on companies | | 7 982 | 290 | 3 588 | 7 982 | 683 | 1 707 |
| Withholding tax on dividends | | 45 579 663 | 3 154 966 | 18 647 324 | 45 876 462 | 4 555 811 | 16 834 916 |
| Withholding tax on interest | | 1 150 904 | 86 741 | 302 892 | 1 063 927 | 160 324 | 360 959 |
| Global Minimum Tax | | - | 104 680 | 104 680 | - | - | - |
| Other | | | | | | | |
| Interest on overdue income tax | | 8 492 342 | 792 185 | 2 702 527 | 7 241 850 | 649 519 | 2 093 319 |
| Small business tax amnesty | | - | - | - | - | - | - |
| **Taxes on payroll and workforce** | | **27 657 285** | **2 208 077** | **8 812 976** | **25 977 693** | **2 102 991** | **8 372 092** |
| Skills development levy | | 27 657 285 | 2 208 077 | 8 812 976 | 25 977 693 | 2 102 991 | 8 372 092 |
| **Taxes on property** | | **27 395 529** | **2 354 209** | **9 316 952** | **26 345 076** | **2 411 330** | **8 566 942** |
| Estate, inheritance and gift taxes | | | | | | | |
| Donations tax | | 1 214 458 | 49 457 | 398 451 | 1 368 521 | 75 214 | 309 794 |
| Estate duty | | 5 023 459 | 360 120 | 1 367 239 | 4 634 545 | 378 790 | 1 498 861 |
| Taxes on financial and capital transactions | | | | | | | |
| Securities transfer tax | 1) | 7 675 312 | 630 166 | 2 640 687 | 7 551 539 | 811 230 | 2 344 702 |
| Transfer duties | | 13 482 300 | 1 314 466 | 4 910 575 | 12 790 470 | 1 146 095 | 4 413 585 |
| **Taxes on goods and services** | | **718 632 877** | **56 104 910** | **202 122 855** | **683 567 008** | **56 460 432** | **204 924 234** |
| Value-added tax | | 521 363 288 | 42 142 991 | 158 926 177 | 500 586 607 | 39 737 601 | 145 971 562 |
| Domestic VAT | | 631 175 916 | 51 402 009 | 207 940 513 | 603 957 914 | 49 216 258 | 191 507 612 |
| Import VAT | | 285 976 465 | 24 392 768 | 76 004 325 | 267 727 295 | 22 086 840 | 72 659 533 |
| Refunds | | (395 789 093) | (33 651 786) | (125 018 661) | (371 098 602) | (31 565 496) | (118 195 583) |
| Specific excise duties | | 65 537 729 | 5 414 938 | 18 421 562 | 61 737 277 | 4 724 271 | 17 200 077 |
| Beer | | 27 399 373 | 2 294 128 | 7 931 947 | 27 429 320 | 1 969 915 | 7 242 466 |
| Sorghum beer and sorghum flour | | 8 505 | 178 | 998 | 3 667 | 370 | 1 172 |
| Wine and other fermented beverages | | 8 390 898 | 649 316 | 2 388 393 | 7 690 412 | 562 265 | 2 196 576 |
| Spirits | | 15 868 801 | 1 263 150 | 5 215 731 | 14 403 849 | 978 719 | 4 672 172 |
| Cigarettes and cigarette tobacco | | 9 887 152 | 383 558 | 1 849 785 | 8 612 379 | 372 822 | 1 971 218 |
| Vaping tobacco | | - | 142 | 292 | 1 841 | 146 | 601 |
| Pipe tobacco and cigars | | 465 151 | 32 918 | 128 051 | 504 911 | 36 837 | 179 052 |
| Petroleum products | 2) | 746 534 | 30 829 | 133 749 | 452 635 | 37 982 | 162 733 |
| Revenue from neighbouring countries | 3) | 2 771 315 | 760 718 | 772 616 | 2 638 262 | 765 216 | 774 087 |
| Health promotion levy | | 2 476 154 | 144 374 | 707 319 | 2 347 073 | 154 571 | 693 813 |
| Ad valorem excise duties | | 8 097 335 | 1 887 026 | 3 973 577 | 7 998 435 | 1 905 312 | 3 666 702 |
| Fuel levy | | 104 871 805 | 3 750 067 | 14 303 964 | 95 205 717 | 6 895 356 | 31 246 055 |
| *Of which:* | | | | | | | |
| *Carbon fuel levy* | | *4 234 732* | *201 600* | *1 178 606* | *3 905 353* | *278 718* | *1 209 839* |
| *CFL Domestic* | | *1 600 000* | *67 826* | *628 940* | *1 598 914* | *136 324* | *581 656* |
| *CFL Imported* | | *2 634 732* | *133 774* | *549 666* | *2 306 439* | *142 394* | *628 183* |
| Taxes on use of goods and on permission to use goods or perform activities | | | | | | | |
| Air departure tax | | 1 143 701 | 84 655 | 366 604 | 1 097 181 | 79 968 | 345 432 |
| Plastic bag levy | | 707 475 | 5 323 | 172 012 | 634 702 | 1 298 | 166 771 |
| Electricity levy | | 7 489 172 | 590 888 | 2 238 457 | 7 171 538 | 649 915 | 2 521 711 |
| Incandescent light bulb levy | | 7 843 | 647 | 1 932 | 8 195 | 642 | 2 032 |
| $CO_2$ tax - motor vehicle emissions | | 3 621 140 | 479 711 | 1 200 502 | 3 780 234 | 379 911 | 1 002 418 |
| Tyre levy | | 792 106 | 102 781 | 286 959 | 792 178 | 88 451 | 247 321 |
| International Oil Pollution Compensation Fund | | 7 946 | 2 435 | 2 435 | 7 827 | - | 7 283 |
| Carbon tax | | 2 233 676 | 1 498 002 | 1 509 061 | 1 911 845 | 1 842 448 | 1 847 862 |
| Turnover tax for micro businesses | | 12 872 | 64 | 509 | 12 658 | 75 | 314 |
| Other | | | | | | | |
| Universal Service Fund | | 270 634 | 1 009 | 11 784 | 275 541 | 612 | 4 883 |
| **Taxes on international trade and transactions** | | **88 963 102** | **8 168 219** | **24 325 065** | **84 259 986** | **7 058 148** | **22 966 734** |
| Import duties | | | | | | | |
| Customs duties | | 75 719 762 | 7 332 306 | 21 458 117 | 71 990 993 | 6 110 298 | 19 574 158 |
| Specific excise duties on imports | | 10 036 204 | 713 519 | 2 255 042 | 9 544 386 | 675 239 | 2 100 574 |
| Health promotion levy on imports | | 163 253 | 21 066 | 61 508 | 162 825 | 12 548 | 37 875 |
| Other | | | | | | | |
| Miscellaneous customs and excise receipts | | 2 576 390 | 76 539 | 450 659 | 2 188 122 | 232 910 | 1 135 438 |
| Diamond export duties | | 69 726 | 4 095 | 9 789 | 63 411 | 2 596 | 4 339 |
| Export tax - Scrap metal | | 397 767 | 20 694 | 89 951 | 310 250 | 24 557 | 114 350 |
| **Other taxes** | | **-** | **-** | **-** | **-** | **-** | **-** |
| Stamp duties and fees | | - | - | - | - | - | - |
| **State miscellaneous revenue** | 4) | **-** | **(647)** | **(4 153)** | **(50 846)** | **(3 835)** | **(5 506)** |
| **Total tax revenue (gross)** | | **2 126 961 603** | **120 821 267** | **626 184 412** | **2 010 340 407** | **120 967 798** | **583 596 862** |
| **Less: SACU payments** | 5) | **(78 407 695)** | **(19 601 924)** | **(39 203 848)** | **(73 552 115)** | **(18 388 029)** | **(36 776 058)** |
| **Total tax revenue (net of SACU payments)** | | **2 048 553 908** | **101 219 343** | **586 980 564** | **1 936 788 292** | **102 579 769** | **546 820 804** |
| **Departmental revenue** | | **33 449 192** | **8 140 693** | **27 967 572** | **82 553 250** | **8 051 726** | **17 926 977** |
| **Sales of goods and services other than capital assets** | | | | | | | |
| Sales by market establishments | 6) | 158 721 | 11 075 | 43 902 | 133 821 | 10 852 | 45 917 |
| Non-tax receipts | | 8 150 | 584 | 1 559 | 7 407 | 547 | 1 166 |
| Administrative fees | | 2 438 690 | 167 380 | 531 189 | 2 011 733 | 265 978 | 464 292 |
| Other sales | | 1 212 429 | 117 690 | 438 044 | 1 702 368 | 104 257 | 435 045 |
| Selling of scrap or waste and other used current goods | | 9 226 | 270 | 2 400 | 12 375 | 668 | 3 348 |
| **Transfers and subsidies** | | **-** | **-** | **-** | **(1 760)** | **-** | **-** |
| **Transfers received** | | **720 320** | **49 154** | **85 243** | **1 817 267** | **156 245** | **570 956** |
| **Levy account from SARB** | 7) | **-** | **-** | **-** | **25 000 000** | **-** | **-** |
| **Fines penalties and forfeits** | | **438 230** | **59 154** | **183 662** | **542 278** | **126 012** | **249 470** |
| *Of which:* | | | | | | | |
| *Public entity conduit receipts* | | *85 396* | - | - | *138 379* | *79 564* | *79 564* |
| *Competition Commission* | | *85 396* | - | - | *138 379* | *79 564* | *79 564* |
| **Interest, dividends and rent on land** | | | | | | | |
| Interest | | 4 024 186 | 964 884 | 3 702 487 | 15 670 785 | 1 044 597 | 3 928 924 |
| Dividends | | 212 070 | 559 214 | 559 214 | 822 007 | 540 096 | 540 096 |
| Rent on land | | 12 166 277 | (81 136) | 9 595 587 | 11 906 423 | (361 020) | 3 796 319 |
| *Of which:* | | | | | | | |
| *Mineral and petroleum royalties* | 8) | *12 145 070* | *(83 295)* | *9 588 919* | *11 872 136* | *(362 196)* | *3 790 352* |
| **Sales of capital assets** | | **131 840** | **31 918** | **50 813** | **148 464** | **11 996** | **29 532** |
| **Financial transactions in assets and liabilities** | 9) | **11 929 053** | **6 260 507** | **12 773 471** | **22 780 081** | **6 151 497** | **7 861 913** |
| *Of which:* | | | | | | | |
| *NRF receipts* | 10) | - | *1 505 407* | *6 889 215* | *13 885 301* | *578 974* | *1 217 741* |
| *Public entity conduit receipts* | | *6 892 320* | *4 710 861* | *5 660 721* | *7 351 481* | *5 503 145* | *6 433 451* |
| *Independent Communications Authority of South Africa* | | *2 253 064* | *71 605* | *1 021 466* | *1 875 399* | *27 063* | *957 369* |
| *South African National Roads Agency Limited* | | *4 639 256* | *4 639 256* | *4 639 256* | *5 476 082* | *5 476 082* | *5 476 082* |
| **Exchequer revenue including GFECRA** | | **2 082 003 100** | **109 360 036** | **614 948 136** | **2 019 341 543** | **110 631 495** | **564 747 782** |
| **Adjustment for GFECRA balance sheet transaction** | | **-** | **-** | **-** | **(25 000 000)** | **-** | **-** |
| **Total national government revenue** | | **2 082 003 100** | **109 360 036** | **614 948 136** | **1 994 341 543** | **110 631 495** | **564 747 782** |
| **Reconciliation of total national government and exchequer revenue against Table 4** | | | | | | | |
| **Exchequer revenue including GFECRA** | | **2 082 003 100** | **109 360 036** | **614 948 136** | **2 019 341 543** | **110 631 495** | **564 747 782** |
| **GFECRA - SARB Contingency reserve contribution** | | **-** | **-** | **-** | **(25 000 000)** | **-** | **-** |
| **Departmental revenue received but not yet paid to NRF** | | | **20 409** | **75 808** | **3 356 277** | **(79 841)** | **3 117 436** |
| Departmental revenue collected | | | (2 007 720) | (5 828 717) | (24 305 953) | (2 252 238) | (6 405 869) |
| Departmental revenue received by the NRF | | | 2 028 129 | 5 904 525 | 27 662 230 | 2 172 397 | 9 523 305 |
| **Other revenue received by the NRF** | 11) | | **(4 578 532)** | **536 280** | **90 883** | **(5 462 619)** | **30 673** |
| Marine Living Resource Fund | | | - | 447 887 | - | - | - |
| Financial Intelligence Centre Act | | | 324 | 3 496 | 14 205 | 332 | 3 746 |
| Financial Sector Conduct Authority | | | - | - | 10 | 10 | 10 |
| SARB Sanctions | | | 60 000 | 84 000 | 57 277 | 100 | 7 600 |
| Secret Service Account | | | 400 | 870 | 3 769 | - | 3 769 |
| Proceeds of organised Crime Act | | | - | 27 | 90 | 9 | 36 |
| Gauteng Freeway Improvement Project (SANRAL) | | | (4 639 256) | - | - | (5 476 082) | - |
| DTIC Various entities | | | - | - | 37 | 17 | 17 |
| Asset Forfeiture Unit | | | - | - | 15 495 | 12 995 | 15 495 |
| Revenue collected on behalf of the RAF | | 49 789 950 | 3 521 529 | 13 819 949 | 48 222 976 | 3 499 251 | 13 100 845 |
| Revenue collected on behalf of the UIF | | 26 640 524 | 2 242 572 | 8 783 069 | 26 478 664 | 2 162 731 | 8 531 192 |
| **Total net revenue** | | | **110 566 014** | **638 163 241** | **2 072 490 345** | **110 751 016** | **589 527 929** |
| *Cash balance NRF* | | | *756* | *3 871* | *(1 968)* | *472* | *(94)* |
| *Direct transfer from NRF to the RAF* | | | *(4 855 549)* | *(16 218 570)* | *(46 478 828)* | *(4 194 989)* | *(13 777 597)* |
| *Direct transfer from NRF to the UIF* | | | *(2 242 765)* | *(8 876 860)* | *(26 386 420)* | *(2 153 043)* | *(8 612 579)* |
| *CARA added as part of cash revenue in Table 4* | | | *61 766* | *(1 277 315)* | *(170 297)* | *(19 397)* | *(101 932)* |
| **Exchequer revenue according to Table 4** | | **2 082 003 100** | **103 530 222** | **611 794 368** | **1 999 452 832** | **104 384 059** | **567 035 727** |

*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.*