

Table 1 Revenue*

R thousands		2026/27						Year to date
		Budget estimate	April	May	June	July	August	
Taxes on income and profits		1 254 312 809	82 884 430	76 435 200	170 304 587	51 986 499	126 021 855	507 632 571
Personal income tax		844 620 363	52 940 582	45 636 176	107 210 821	44 494 729	75 555 858	283 614 807
Provisional tax, assessment payments and penalties		81 265 659	1 801 951	1 636 559	1 586 443	2 257 812	18 330 638	29 613 402
Employees tax		818 928 398	73 167 764	66 757 617	64 686 994	66 305 284	62 823 969	333 741 627
ETI credit - refunds granted against PAYE payment		(4 481 984)	(213 103)	(477 524)	(336 244)	(363 041)	(364 658)	(1 754 569)
ETI credit - refunds		(912 140)	(49 058)	(106 807)	(106 561)	(84 048)	(31 763)	(468 338)
PTI refunds		(49 879 570)	(756 962)	(686 967)	(619 803)	(23 251 272)	(5 202 317)	(30 517 321)
Tax on corporate income								
Corporate income tax		364 261 555	1 947 401	2 046 737	101 763 732	2 952 897	47 093 026	155 823 794
Secondary tax on companies		7 982	1 518	1 058	280	496	-	4 084
Withholding tax on dividends		45 579 663	6 281 020	6 626 023	2 585 314	3 154 966	2 810 677	21 458 001
Withholding tax on interest		1 150 904	91 032	49 071	76 048	86 741	26 796	329 687
Global Minimum Tax		-	-	-	-	104 680	34 108	138 788
Other								
Interest on overdue income tax		8 492 342	622 866	639 479	647 596	792 185	500 883	3 203 410
Small business tax amnesty		-	-	-	-	-	-	-
Taxes on payroll and workforce		27 657 285	2 253 787	2 175 039	2 176 073	2 208 077	2 135 982	10 948 958
Skills development levy		27 657 285	2 253 787	2 175 039	2 176 073	2 208 077	2 135 982	10 948 958
Taxes on property		27 395 529	2 615 484	2 074 213	2 273 965	2 354 209	2 127 077	11 444 929
Estate, inheritance and gift taxes								
Estate tax		1 214 458	167 331	75 489	106 174	49 457	66 105	464 556
Estate duty		5 023 459	378 472	309 529	318 717	360 120	461 900	1 829 139
Taxes on financial and capital transactions								
Securities transfer tax	1)	7 675 312	862 175	579 163	569 182	630 166	536 563	3 177 249
Transfer duties		13 482 300	1 207 486	1 109 631	1 278 992	1 314 466	1 062 510	5 973 085
Taxes on goods and services		716 632 877	42 283 788	55 609 862	47 204 296	56 104 910	56 068 469	238 191 325
Value-added tax		521 363 292	32 341 582	45 636 176	42 142 991	44 501 511	43 242 787	203 427 261
Domestic VAT		631 175 915	54 219 618	53 432 472	48 686 415	51 402 009	53 822 739	261 763 252
Import VAT		285 976 465	6 871 190	21 731 671	23 008 695	24 392 768	24 039 065	100 043 390
Refunds		(395 789 093)	(28 719 159)	(29 527 427)	(33 120 289)	(33 651 786)	(33 380 694)	(158 379 365)
Specific excise duties		65 537 729	4 075 370	4 021 212	4 910 042	5 414 938	3 409 186	21 830 756
Beer		27 399 373	1 201 384	2 170 201	2 266 143	2 294 128	2 299 750	10 231 697
Sorghum beer and sorghum flour		8 505	351	219	250	178	294	1 292
Wine and other fermented beverages		8 390 898	618 570	541 264	579 243	640 316	32 056	2 420 449
Spirits		15 868 801	1 193 593	1 071 278	1 887 710	1 263 150	667 549	5 883 279
Cigarettes and cigarette tobacco		9 887 152	986 521	100 622	319 084	383 558	345 368	2 185 153
Vaping tobacco		-	50	-	100	142	37	329
Pipe tobacco and cigars		465 151	64 038	65	31 030	32 918	29 548	157 598
Petroleum products		746 534	40 846	35 593	26 482	30 829	34 587	168 337
Revenue from neighbouring countries	2)	2 771 315	18	11 880	769 718	567 512	772 616	2 721 616
Health promotion levy	3)	2 476 154	244 224	175 945	142 776	144 374	179 242	886 562
Ad valorem excise duties		8 097 335	2 063 913	802	21 836	1 887 026	5 483	3 979 060
Fuel levy		104 871 805	3 525 862	4 827 621	2 200 413	3 750 067	6 908 211	21 212 175
Of which:								
Carbon fuel levy		4 234 732	593 012	164 786	219 208	201 600	375 362	1 553 968
CFL Domestic		1 600 000	430 816	76 790	53 508	67 826	136 109	765 049
CFL Imported		2 634 732	162 196	87 996	165 700	133 774	239 253	788 919
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	87 513	454 117
Plastic bag levy		707 475	3 904	4 439	158 346	5 323	952	172 964
Electricity levy		7 489 172	551 328	514 167	582 073	599 888	613 377	2 851 834
Incandescent light bulb levy		7 843	92	612	647	435	236	2 368
CO ₂ tax - motor vehicle emissions		3 621 140	202 139	259 477	259 175	479 711	291 411	1 491 914
Tyre levy		792 106	64 657	58 271	61 251	102 781	48 757	335 716
International Oil Pollution Compensation Fund		7 946	-	-	-	2 435	-	2 435
Carbon tax		2 233 676	200	3 460	7 389	1 496 002	17 074	1 525 135
Turnover tax for micro businesses		12 872	176	169	101	64	510	1 019
Other								
Universal Service Fund		270 634	-	10 518	257	1 009	5 206	16 990
Taxes on international trade and transactions		88 963 102	2 601 719	6 687 125	6 868 002	8 166 219	7 241 288	31 566 353
Import duties								
Customs duties		75 719 762	2 081 856	5 981 540	6 062 415	7 332 306	6 364 498	27 822 615
Specific excise duties on imports		10 036 204	114 707	757 849	668 967	713 519	809 929	3 064 971
Health promotion levy on imports		163 253	3 425	19 559	17 458	21 066	11 918	73 425
Other								
Miscellaneous customs and excise receipts		2 576 390	368 927	(94 687)	99 881	76 539	38 236	488 895
Diamond export duties		69 726	2 878	700	2 115	4 095	3 424	13 213
Export tax - Scrap metal		397 767	29 926	22 165	17 166	20 694	13 283	103 234
Other taxes		-	-	-	-	-	-	-
Stamp duties and fees		-	-	-	-	-	-	-
State miscellaneous revenue	4)	-	95	(1 137)	(2 464)	(647)	(830)	(4 983)
Total tax revenue (gross)		2 126 961 603	133 559 283	142 880 303	228 823 559	120 821 267	193 593 841	819 778 253
Less: SACU payments	5)	(78 407 695)	(18 691 924)	(19 691 924)	(19 691 924)	(19 691 924)	(19 691 924)	(78 407 695)
Total tax revenue (net of SACU payments)		2 048 553 908	113 957 359	142 880 303	228 823 559	101 219 343	193 593 841	780 574 405
Departmental revenue		112 449 192	3 589 734	3 552 167	12 684 979	8 140 693	51 714 855	79 682 427
Sales of goods and services other than capital assets								
Sales by market establishments	6)	158 721	10 960	10 990	10 887	11 075	11 013	54 915
Non-tax receipts		8 150	177	454	346	584	321	1 880
Administrative fees		2 438 690	92 130	132 304	139 375	167 380	236 653	767 842
Other sales		1 212 429	93 420	117 779	109 156	117 690	159 281	597 325
Selling of scrap or waste and other used current goods		9 226	870	313	947	270	560	2 960
Transfers and subsidies		-	-	-	-	-	-	-
Transfers received		720 320	31	4 353	31 705	49 154	(50 284)	34 959
Levy account from SARB	7)	79 000 000	-	-	-	-	48 000 000	48 000 000
Fines penalties and forfeits		438 230	32 790	49 589	42 129	59 154	31 698	215 361
Of which:								
Public entity conduct 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	1 269 682	4 972 169
Dividends		212 070	-	-	559 214	-	-	559 214
Rent on land		12 166 277	8 279	(61 150)	9 729 594	(81 136)	101 962	9 697 549
Of which:								
Mineral and petroleum royalties	8)	12 145 070	6 493	(62 837)	9 728 558	(63 295)	100 534	9 689 453
Sales of capital assets		131 840	1 632	9 405	7 859	31 918	1 435	52 249
Financial transactions in assets and liabilities	9)	11 929 053	2 312 725	2 469 022	1 731 217	6 260 507	1 952 533	14 726 004
Of which:								
NRF receipts	10)	-	2 225 758	1 518 038	1 640 012	1 505 407	1 566 806	8 456 021
Public entity conduct receipts		6 892 320	5 909	897 948	46 003	4 710 861	337 764	5 998 485
Independent Communications Authority of South Africa		2 253 064	5 909	897 948	46 003	71 605	337 764	1 359 230
South African National Roads Agency Limited		4 539 295	-	-	4 629 256	-	-	4 629 256
Eschequer revenue including OFECRA		2 161 003 100	117 547 093	146 532 469	241 508 538	109 360 036	245 308 696	860 256 832
Adjustment for OFECRA balance sheet transaction		(78 000 000)	-	-	-	-	(48 000 000)	(48 000 000)
Total national government revenue		2 083 003 100	117 547 093	146 532 469	241 508 538	109 360 036	197 308 696	812 256 832
Reconciliation of total national government and eschequer revenue against Table 4								
Eschequer revenue including OFECRA		2 161 003 100	117 547 093	146 532 469	241 508 538	109 360 036	245 308 696	860 256 832
OFECRA - SARB Contingency reserve contribution		(500 000)	-	-	-	-	(25 000 000)	(25 000 000)
Departmental revenue received but not yet paid to NRF		(114 725)	182 812	7 312	26 409	52 164	-	127 912
Departmental revenue collected		(1 351 574)	(1 199 018)	(1 270 405)	(2 007 720)	(1 709 751)	-	(7 538 468)
Departmental revenue received by the NRF		1 216 849	1 381 830	1 277 717	2 028 129	1 761 855	-	7 666 380
Other revenue received by the NRF	11)	2 882	721	5 111 199	(4 578 532)	17 907	-	554 187
Marine Living Resource Fund		447 887	-	-	-	-	-	447 887
Financial Intelligence Centre Act		2 413	712	47	324	837	-	4 333
Financial Sector Conduct Authority		-	-	-	-	-	-	-
SARB Sanctions		-	-	-	24 000	60 000	14 000	98 000
Secret Service Account		470	-	-	-	400	3 061	3 931
Proceeds of organised Crime Act		9	9	9	9	9	9	36
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	3 882 318	17 702 267
Revenue collected on behalf of the UIF		26 640 524	2 086 375	2 211 356	2 242 972	2 227 891	-	11 011 050
Total net revenue		121 684 992	151 986 873	253 725 362	110 566 014	226 480 006	864 652 248	2 282
Cash balance NRF		(27 893)	30 079	929	756	(1 589)	-	2 282