

National government finance¹

R millions

Revenue						Expenditure						Cash book balance before borrowing ¹⁶	End of
Tax revenue			Total gross ¹²	Less: SACU payments ¹³	Total net	Non-tax revenue ¹⁴	Total ¹	Voted amounts	Interest	Other ¹⁵	Total		
Taxes on international trade and transactions													
Import duties ^{5, 10}	Other ¹¹	Total											
(4590M)	(4591M)	(4592M)	(4614M)	(4594M)	(4595M)	(4596M)	(4597M)	(4598M)	(4599M)	(4600M)	(4601M)	(4602M)	
													Budget
													2024/25
													2025/26
													31 March
													2020
													2021
													2022
													2023
													2024
													2025
													31 December
													2020
													2021
													2022
													2023
													2024
													2025
													2024: May
													Jun
													Jul
													Aug
													Sep
													Oct
													Nov
													Dec
													2025: Jan
													Feb
													Mar
													Apr
													May
													Jun
													Jul
													Aug
													Sep
													Oct
													Nov
													Dec
													2026: Jan

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- The information in this table provides an analysis of the National Revenue Fund. Before April 2000, the basis of reporting revenue and expenditure was derived from bank statement transactions, whereas the current reporting relies on cash book transactions as reported in the *Statement of National Government's Revenue, Expenditure and Borrowing*. Current data is therefore not strictly comparable with data prior to April 2000. Total revenue includes amounts in transit before April 2000.
- Secondary tax on companies/withholding tax on dividends from 1 April 2012.
- Including tax on retirement funds until March 2007, interest on overdue income tax, and other taxes on income and profits.
- Taxes on property are taxes payable on the use, ownership or transfer of wealth. From 1 April 2019, this series was revised to exclude taxes on financial and capital transactions (security transfer tax, demutualisation levy and transfer duties), which are now included as part of taxes on goods and services.
- Sales duty was included before 1983 and general sales tax before October 1991.
- From April 2014, levies on imported fuel were consolidated into the fuel levy. From June 2019, the carbon fuel levy was added with the fuel levy.
- Including specific excise duties (domestic), ad valorem taxes (domestic), revenue from neighbouring countries and the health promotion levy.
- As from 1 April 2019, transfer duties previously classified under taxes on property were classified under taxes on goods and services.
- Including the levy on financial services, Universal Service Fund, and taxes on the use of goods and permission to use goods or to perform activities. From 1 April 2019, this included security transfer tax and the demutualisation levy.
- As from April 2012, import duties included customs duties and specific excise duties on imports.
- Including ordinary levies and other taxes on international trade and transactions.
- This is the sum of all the tax revenue categories as well as 'other' tax revenue, such as stamp duties and fees, and unallocated amounts.
- Southern African Customs Union.
- Including departmental revenue and other miscellaneous revenue, but excluding premiums on debt portfolio restructuring and loan transactions.
- Including statutory payments to provinces, fuel levy sharing with metropolitan municipalities, and other expenditure such as the provisional allocation and contingency reserve.
- Deficit (-)/surplus (+)