

2017 Tax Statistics

A joint publication between **National Treasury** and the **South African Revenue Service**

ISBN: 978-0-621-45970-8



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



South African Revenue Service

The 2017 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of the data may be incomplete and subject to revision in later editions.

Published by National Treasury and SARS

December 2017

To obtain copies please contact:

ECONOMIC TAX ANALYSIS CHIEF DIRECTORATE

National Treasury

Private Bag X115

Pretoria

0001

South Africa

Tel: +27 12 315 5111

Fax: +27 12 315 5516

email: media@treasury.gov.za

<http://www.treasury.gov.za/publications/tax%20statistics/default.aspx>

TAX, CUSTOMS AND EXCISE INSTITUTE

South African Revenue Service

Private Bag X923

Pretoria

0001

South Africa

Tel: +27 12 422 6127

email: TaxStatistics@sars.gov.za

www.sars.gov.za/about/sataxsystem/pages/tax-statistics.aspx

F OREWORD

The South African Revenue Service will mark two milestones this year. In October 2017 the South African Revenue Service celebrates its second decade as a unitary revenue and customs authority, melded in 1997 from the then Inland Revenue, the 10 homeland revenue entities and Customs and Excise. Later this year SARS and National Treasury will be jointly publishing the 10th edition of the *Tax Statistics* publication.

Without doubt, the key story of the past 10 years has been about how robust revenue collections have safeguarded South Africa's fiscal sovereignty. Tax revenue more than doubled over the past decade, growing from R572.8 billion in 2007/08 to R 1 144.1 billion in 2016/17.

Strong and sustainable revenue collection, even in instances where economic growth was poor, has enabled the South African government to weather the aftershocks of the global recession of 2008/09. It has managed to keep state expenditure on track and extend the payments of government grants to the millions of vulnerable citizens whilst containing the country's sovereign debt burden.

In the past few years that compound annual growth rate in revenue collections has slowed down from the high of 17.8% recorded in 2007/08, prior to the financial crisis, to a low of 7.3% in 2012/13. For 2016/17 this has improved modestly to 8.9%. South Africa now faces the challenge of funding government programmes in an environment where revenue growth is constrained and public borrowing is already relatively high.

During challenging times the importance of collecting and analysing data becomes even more crucial in order to craft appropriate responses. Tax administrations collect an enormous amount of data submitted by individual and corporate taxpayers, vendors and traders. Actively mining and analysing this data is imperative to provide tax administrations and policy makers with information and valuable insights that are grounded in empirical data.

From tax administration data we can, for example:

- Track employment and social mobility.
- Track the employment trajectories of small businesses and the employment patterns and earnings of young workers from PAYE.
- See whether the performance of companies that are investing in research and development is enhanced from CIT.
- Determine whether international trading behaviour appears to impact the employment levels of companies, by using our customs records in combination with employment.
- Carry out geospatial studies.

The policy relevance to government as a whole of these examples is self-evident. Each of these insights also assists SARS in fulfilling its mandate to collect all tax revenues due to the state. Distilling the patterns in our administrative data helps us forecast revenue flows, detect areas of under-collection of revenue, and engage with taxpayers where we see areas of non-compliance. Not only is this essential to collecting revenue currently due to the State, but this also enables us to assure our compliant taxpayers that our treatment of taxpayers is fair and even-handed, which in turn will promote their sustained tax compliance.

The information provided to SARS by taxpayers on their economic circumstances and activities provides an extremely rich data environment that can be used to monitor our country's evolution towards greater equality of opportunity and outcomes, and guide the direction of policy initiatives to address our historical inequities. It forms an important input in providing the much needed evidence-base for policymaking and planning.

The recognition of the potential use of data generated through tax and trade administrative activities has led to increased interest by international bodies such as the African Tax Administration Forum (ATAF), the International Centre for Tax and Development (ICTD), the International Monetary Fund (IMF), the OECD and the United Nations University's World Institute for Development Economics Research (UNU-WIDER). The intelligence gleaned served to encourage the publishing of country level tax statistics, and even the provision of access to anonymised tax records for research purposes. SARS is proud, along with National Treasury, to have been part of some of these exercises.

Since its inaugural edition in 2008, the *Tax Statistics* publication has been enhanced every year to make it both more data rich and user friendly. These improvements would not have been possible without the feedback and inputs from our *Tax Statistics* users and engagements with tax administrations in Africa and beyond.

SARS and National Treasury are committed to improving both the scope and quality of the *Tax Statistics* publication and are always open to feedback from our users so we positively encourage all users of this publication to engage with us.



Tom Moyane
Commissioner: SARS



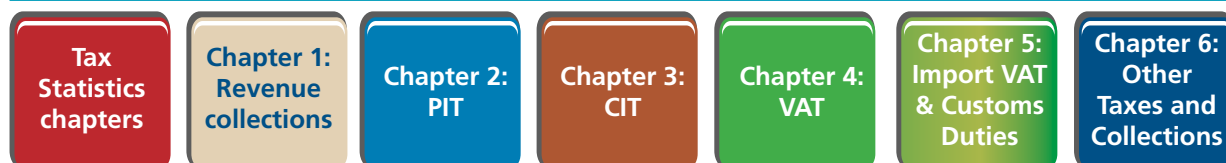
Dondo Mogajane
Director-General: National Treasury

C ONTENTS

About this Publication.....	v
Chapter 1 Revenue Collections	1
Chapter 2 Personal Income Tax.....	31
Chapter 3 Company Income Tax	133
Chapter 4 Value-Added Tax	193
Chapter 5 Import VAT and Customs Duties.....	237
Chapter 6 Other Taxes and Collections	253
Glossary	268
Index	278

ABOUT THIS PUBLICATION

2017 TAX STATISTICS AT A GLANCE



1. For the 2016 tax year
2. For the 2015 tax year
3. For the 2016/17 fiscal year

A BOUT THIS PUBLICATION

The 2017 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2013 to 2016 tax years as well as the 2012/13 to 2016/17 fiscal years. This 10th edition also provides a snapshot of the key trends of the past decade and is accompanied by a companion volume of detailed tables on revenue collection and data pertaining to all the major tax types for the years 2007/08 to 2016/17.

The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. It contains more detailed and varied tax revenue data that complements publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The aim is to improve and expand on the data made available in the Tax Statistics and to that end the 2017 edition includes the following new additions:

- Data on the concentration curves which track the share of taxable income against the cumulative share for personal income taxpayers for the tax periods 2013 to 2016.
- Data on Employment Tax Incentive (ETI) claims by employers and sectors they belong to.
- The inclusion of a 10-year cohort analysis for VAT which looks at the population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2007/08 to 2016/17.

The publication follows the same format as previous years and is set out as follows:

- *Chapter 1: Revenue Collections* provides a summary of aggregate tax revenue collection trends from 2012/13 to 2016/17.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.

ABOUT THIS PUBLICATION

- *Chapter 5: Import VAT and Customs duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, as well as Import VAT, Customs duty and *Ad valorem* excise duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* provide information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Mineral and Petroleum Resources Royalty (MPRR), Southern African Customs Union (SACU) payments and Diesel refunds.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of June 2017. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns that have been filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.
- Information about the sector (industry) in which taxpayers operate is drawn from taxpayer returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System.
- Figures have been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables represents zero while a zero symbol ("0") indicates the rounding of a numerical value that is greater than 0 and less than 0.5.
- The tax year for individuals starts on 1 March and finishes at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2016) while the latter is displayed with a forward slash (e.g. 2016/17).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

ABOUT THIS PUBLICATION

A full electronic version of this publication (including the Excel tables used in this publication) is available for download at the websites of the South African Revenue Service (SARS) (www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx) and that of National Treasury (www.treasury.gov.za/publications/tax%20statistics).

We welcome comments and suggestions that would enhance the value of the publication for policy evaluation and provide further insights into South Africa's social and economic contexts. Please email such comments and suggestions to taxstatistics@sars.gov.za.

REVENUE COLLECTIONS

For the 2016/17 fiscal year

Revenue collected during 2016/17 fiscal year

R1 144.1 BILLION



6.9%

Higher by R74.1bn against 2015/16



8.9%

Compound annual growth rate (CAGR) achieved for 2012/13 to 2016/17

Composition of main sources of tax revenue

2012/13

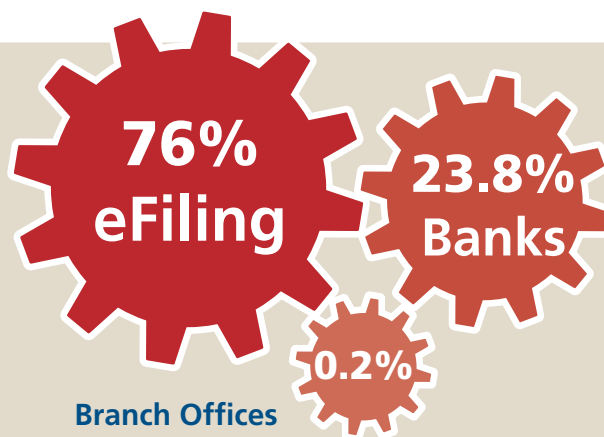


2016/17



Payment Channels

The value of payments at banks reduced from 32.9% in 2012/13 to 23.8% in 2016/17



TAX RELIEF

provided directly to individual taxpayers between 2012/13 and 2016/17



R32.1 BILLION

COST OF REVENUE COLLECTIONS

1.07%
2012/13



0.93%
2016/17

1 REVENUE COLLECTIONS

KEY FACTS

In the 2016/17 fiscal year:

- Tax revenue collected amounted to R1 144.1 billion, growing year-on-year by R74.1 billion (6.9%) mainly supported by Personal Income Tax (PIT) which grew by R36.6 billion (9.4%);
- Despite tough economic conditions in which GDP increased from 0.5% to 0.7%, the Tax-to-GDP ratio increased from 25.5% in 2014/15 to 26.0% in 2015/16 and stabilised at this level in 2016/17, slightly below the peak of 26.4% achieved in 2007/08;
- The cost of revenue collections ratio decreased further from 0.96% in 2015/16 to 0.93% well within the international benchmark of 1%;
- The number of individuals registered for Income Tax increased to 20.0 million on 31 March 2017 from 19.1 million in the previous year. This increase is as a result of SARS' requirement that employers register all employees as taxpayers, regardless of their tax liability; and
- On 31 March 2017 there were 3.7 million registered companies (of which about 885 000 submit income tax returns) and 742 388 registered Value-Added Tax (VAT) vendors of which 432 072 (58.2%) were active.

INTRODUCTION

The South African Revenue Service Act (No. 34 of 1997) mandates SARS to:

- Collect all revenue due to the fiscus;
- Ensure compliance with tax and customs legislation; and
- Provide a customs service that maximises revenue collections, protects our borders and facilitates trade.

PIT, CIT and VAT in aggregate remain the largest sources of tax revenue and comprise about 80% of total tax revenue collections, with PIT in 2016/17 accounting for more than 37% of total revenue. In the mid 2000s, the Tax-to-GDP ratio rose to 26.4% as a result of the commodity boom and reforms in the financial sector. Post the financial crisis the Tax-to-GDP ratio reduced to 23.5% in 2009/10 and recovered to 26.0% in 2015/16 and stabilised at that level in 2016/17.

This robust revenue performance is the result of responsive tax policy systems as well as improvements in SARS' administrative efficiency achieved by its continual improvements to its systems and processes. This enabled the government to maintain a sustainable debt profile during the global economic recovery following the recession.

This chapter gives an overview of:

- South Africa's tax system;
- Tax register;
- Tax policy;
- Budget and consolidated revenue;
- Main indicators of revenue performance;
- Tax revenue by main category;
- Cost of revenue collection; and
- Distribution by payment channels and monthly tax revenue.

SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based tax system. Residents, subject to certain exclusions, are taxed on their worldwide income irrespective of where it was earned. Non-residents are taxed only on their income from a South African source, subject to relief under Double Taxation Agreements (DTAs). Foreign taxes are credited against South African tax payable on foreign income.

TAX REGISTER

SARS has endeavoured to increase the number of registered taxpayers through the three pillars of its compliance model, namely education, service and enforcement programmes. The growth of the tax register is influenced by socio-economic conditions, tax policy, legislative amendments and levels of compliance. SARS has increased registration compliance by introducing bulk registration at places of employment and providing an online facility that enables employers to register staff when submitting their monthly Pay-As-You-Earn (PAYE) returns.

The number of individuals, companies, trusts, employers and Value-Added Tax (VAT) vendors as well as importers and exporters registered with SARS is shown in *Table 1.1*. Of significance are the following observed trends:

- The number of individuals registered for PIT increased by 4.7% from 19.1 million in 2015/16 to 20.0 million in 2016/17. Growth during the past few years was mainly driven by the revised employer filing and employee registration process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for Income Tax increased by 13.8% from 3.3 million in 2015/16 to more than 3.7 million in 2016/17;
- The number of registered trusts has increased by 1.5% in 2016/17 from 340 000 to 345 048;
- The number of employers registered for PAYE grew by 6.9% to 489 445 in 2016/17;
- The number of vendors registered for VAT increased in the period under review by 5.0% to 742 388; and

REVENUE COLLECTIONS

- Year-on-year growth of registered importers and exporters was up by 4.1% to 301 746 and 272 951 respectively.

Table 1.1: Tax register, 31 March 2013 - 31 March 2017

Number as at	Individuals ^{1,2}	Companies (CIT) ^{1,3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
31 Mar 2013	15 418 920	2 195 883	312 066	391 254	650 540	265 497	240 709
31 Mar 2014	16 779 711	2 685 405	322 188	407 066	662 194	272 544	246 500
31 Mar 2015	18 185 538	2 935 385	331 584	429 691	679 274	280 953	254 108
31 Mar 2016	19 075 270	3 278 708	340 000	458 048	706 874	289 922	262 162
31 Mar 2017	19 980 110	3 732 416	345 048	489 445	742 388	301 746	272 951
Percentage year-on-year growth							
31 Mar 2014	8.8%	22.3%	3.2%	4.0%	1.8%	2.7%	2.4%
31 Mar 2015	8.4%	9.3%	2.9%	5.6%	2.6%	3.1%	3.1%
31 Mar 2016	4.9%	11.7%	2.5%	6.6%	4.1%	3.2%	3.2%
31 Mar 2017	4.7%	13.8%	1.5%	6.9%	5.0%	4.1%	4.1%

1. Excludes cases where status is in suspense, estate and address unknown.

2. The tax year for individuals starts on 1 March and ends at the end of February the following year.

3. The tax year for companies is normally the financial year of the company for financial reporting purposes.

TAX POLICY

Tax relief

Tax policy implemented during the past five years assisted reduced taxpayers' direct tax obligations in nominal terms whilst increasing indirect taxes (Table 1.2). Tax relief of R32.1 billion accrued directly to individual taxpayers between 2012/13 and 2016/17. At the same time indirect taxes grew by R36.3 billion, with a net increase in tax after proposals of close to R3 billion over this period. Specific indirect taxes are levied at a rate per unit as opposed to a rate per value (*Ad valorem*), and are adjusted each year for inflation to maintain the indirect tax burden in real terms. In 2015/16 the partial PIT relief for fiscal drag increased the real tax burden of middle and high income earners and, coupled with increases in the top marginal tax rates of 41% with effect from 1 March 2015, enhanced the progressive character of the tax system.

Table 1.2 shows the effect of tax proposals over this period, with negative values indicating tax relief.

Table 1.2: Summary effects of tax proposals, 2012/13 - 2016/17

R million	Direct taxes				Indirect taxes				Other	Total relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2012/13	-9 800	1 100	-1 950	-10 650	1 840	4 517	1 985	8 342		-2 308
2013/14	-7 382	-860	-	-8 242	2 065	3 270	495	5 830		-2 412
2014/15	-9 250	-1 000	-	-10 250	2 110	2 565	-	4 675		-5 575
2015/16	-	-150	100	-50	1 835	6 490	-	8 325		8 275
2016/17	-5 650	1 000	100	-4 550	2 284	6 800	-	9 084	456	4 990
Total	-32 082	90	-1 750	-33 742	10 134	23 642	2 480	36 257	456	2 971

More details on the Budget tax proposals for each fiscal year can be found in the Budget Review documents available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/default.aspx>.

REVENUE COLLECTIONS

Tax rates

As shown in Table 1.3, maximum marginal tax rates remained unchanged across most tax types. The exception was Personal Income Tax (PIT) and Secondary Tax on Companies (STC). The marginal tax rate for PIT has increased from 41% to 45% effective from 1 March 2017. Legislative changes to replace the Secondary Tax on Companies (STC) with Dividends Tax (DT) came into effect on 1 April 2012. STC at a rate of 10% was replaced with Dividends Tax (DT), imposed at a rate of 15%, from 1 April 2012. As at 22 February 2017, the DT rate further increased to 20%. The maximum tax rate for Transfer Duty increased from 11% for property transactions above R2.25 million to 13% for the acquisition of property above R10 million effective from 1 March 2016.

Table 1.3: Maximum marginal tax rates, 2012/13 - 2016/17

Percentage	PIT ¹	CIT	DT ²	VAT	Transfer duty ³
01 Apr 2012 – 31 Mar 2013	40%	28%	15%	14%	8%
01 Apr 2013 – 31 Mar 2014	40%	28%	15%	14%	8%
01 Apr 2014 – 28 Feb 2015	40%	28%	15%	14%	8%
01 Mar 2015 – 31 Mar 2015	41%	28%	15%	14%	11%
01 Apr 2015 – 29 Feb 2016	41%	28%	15%	14%	11%
01 Mar 2016 – 21 Feb 2017	41%	28%	15%	14%	13%
22 Feb 2017 – 28 Feb 2017	41%	28%	20%	14%	13%
01 Mar 2017 – 31 Mar 2017	45%	28%	20%	14%	13%

1. An individual's tax year starts on 1 March and ends at the end of February the following year.

The marginal rate for Individuals increased from 40% to 41% with effect from 1 March 2015 and from 41% to 45% on 01 March 2017.

2. Dividends Tax (DT) was introduced from 1 April 2012 and replaced the Secondary Tax on Companies (STC).

The rate of DT has increased on 22 February 2017 to 20%.

3. Transfer Duty highest rate increased from 8% to 11% with effect from 1 March 2015 and from 11% to 13% with effect from 1 March 2016.

BUDGET AND CONSOLIDATED REVENUE

National budget revenue includes all revenue streams into the fiscus, both tax revenue and non-tax revenue, and is reduced by payments made to Botswana, Lesotho, Namibia and Swaziland (BLNS) in terms of the Southern African Customs Union (SACU) agreement. SACU disbursements are determined according to a revenue sharing formula described in Chapter 6.

Consolidated revenue also includes revenue collected by the provinces and selected public entities as well as social security contributions. This is illustrated in *Figure 1.1*.

REVENUE COLLECTIONS

Figure 1.1: Illustration of budget revenue and consolidated revenue

<u>REVENUE</u>	<u>COLLECTED BY SARS</u>
Tax revenue	All tax revenue
+ Non-tax revenue	- Mineral and Petroleum Resources Royalty (MPRR) - Mining leases and ownership
- SACU payments	
= Budget revenue	
+ Other revenue (provinces, social security, selected public entities)	Revenue collected on behalf of: - Unemployment Insurance Fund (UIF) - Road Accident Fund (RAF)
= Consolidated revenue	

Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2012/13 - 2016/17

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue ¹	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other ²	Consolidated revenue
2012/13	813 826	103.4%	91.0%	15 394	829 220	-42 151	787 069	107 424	894 492
2013/14	900 015	101.4%	89.3%	30 626	930 641	-43 374	887 266	120 822	1 008 089
2014/15	986 295	102.3%	89.8%	29 225	1 015 520	-51 738	963 782	134 498	1 098 280
2015/16	1 069 983	99.6%	87.7%	55 055	1 125 037	-51 022	1 074 016	145 731	1 219 746
2016/17	1 144 081	100.6%	88.1%	33 016	1 177 097	-39 448	1 137 648	160 404	1 298 053

1. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities, MPRR as well as extraordinary receipts.

2. Includes provinces, social security and selected public entities.

In addition to tax revenue, SARS collects Mineral and Petroleum Resources Royalties (MPRR) as well as Mining Leases and Ownership which are included in non-tax revenue. SARS also collects revenue on behalf of the Road Accident Fund (RAF) and the Unemployment Insurance Fund (UIF).

MAIN INDICATORS OF REVENUE PERFORMANCE

Compounded Annual Growth Rate (CAGR)

Total tax revenue collected by SARS increased from R813.8 billion in 2012/13 to R1 144.1 billion in 2016/17, maintaining a CAGR of 8.9%. This is below the CAGR of 17.8% achieved between 2002/03 and 2007/08.

REVENUE COLLECTIONS

Table 1.5: Nominal Tax collections, 1997/98 - 2016/17

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value - added Tax	CAGR ¹	Tax Revenue	CAGR ¹
1997/98	68 342		21 378		40 096		165 327	
2002/03	94 337	6.7%	55 745	21.1%	70 150	11.8%	252 295	8.8%
2007/08	168 774	12.3%	140 120	20.2%	150 443	16.5%	572 815	17.8%
2012/13	275 822	10.3%	159 259	2.6%	215 023	7.4%	813 826	7.3%
2016/17	424 545	11.4%	204 432	6.4%	289 167	7.7%	1 144 081	8.9%

1. Compound annual growth rate (percentage)

2. Excludes interest on overdue income tax as in Table A1.4.1.

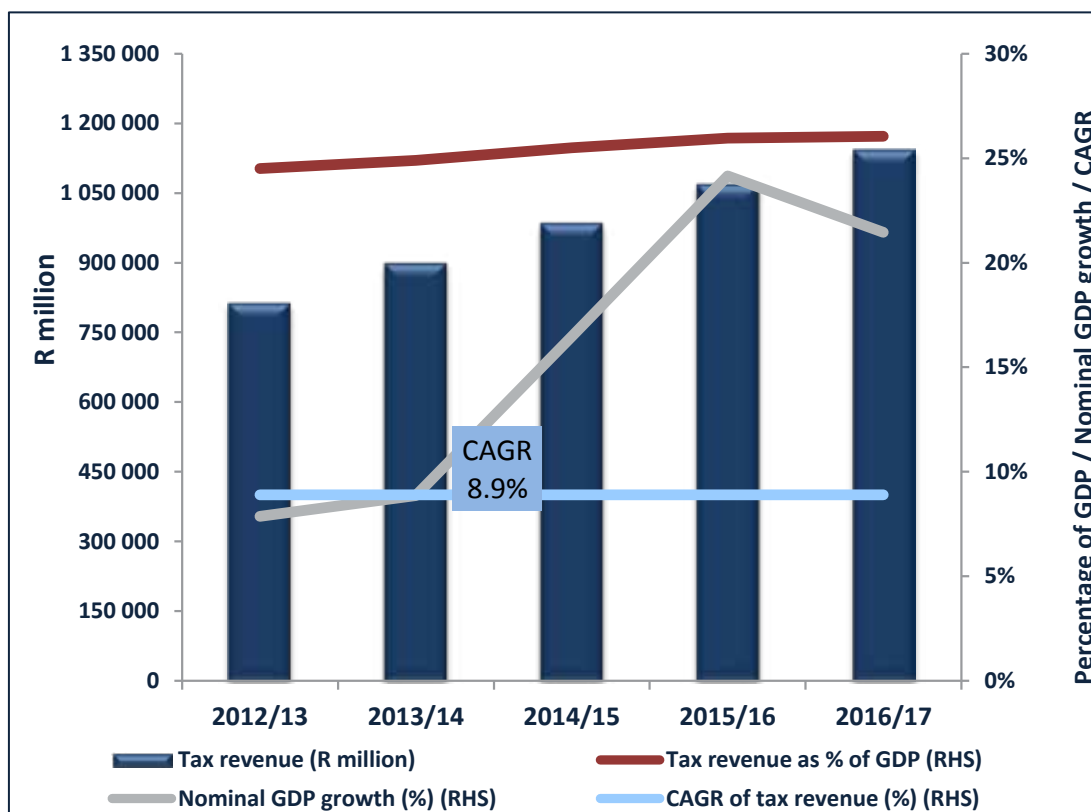
Tax-to-GDP ratio

The part of a country's output that is collected by the Government through taxes, the Tax-to-GDP ratio, is an important indicator to measure the tax effort of government. It is used internationally, by among others the International Monetary Fund (IMF), the World Bank and the Organisation for Economic Co-operation and Development (OECD) and the African Tax Administration Forum (ATAF), in the comparative analysis of the tax systems and economic performance of different countries.

The South African Tax-to-GDP ratio showed a general upward trend during the past 20 years from a low of 21.9% in 1995/96 to 26.0% in 2016/17.

Table 1.6 shows tax revenue as a percentage of GDP since 1996/97. Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2012/13.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2012/13 - 2016/17



REVENUE COLLECTIONS

Table 1.6: Tax revenue as a percentage of GDP, 1996/97 - 2016/17

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
1996/97	147 332	652 065	22.6%
1997/98	165 327	717 535	23.0%
1998/99	184 786	776 801	23.8%
1999/00	201 266	858 945	23.4%
2000/01	220 119	976 573	22.5%
2001/02	252 295	1 079 625	23.4%
2002/03	281 939	1 251 137	22.5%
2003/04	302 443	1 357 971	22.3%
2004/05	354 979	1 510 452	23.5%
2005/06	417 196	1 682 271	24.8%
2006/07	495 549	1 911 151	25.9%
2007/08	572 815	2 171 014	26.4%
2008/09	625 100	2 408 661	26.0%
2009/10	598 705	2 551 316	23.5%
2010/11	674 183	2 825 042	23.9%
2011/12	742 650	3 078 417	24.1%
2012/13	813 826	3 320 780	24.5%
2013/14	900 015	3 614 884	24.9%
2014/15	986 295	3 867 896	25.5%
2015/16	1 069 983	4 122 618	26.0%
2016/17	1 144 081	4 404 536	26.0%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2017.

Most of the increases in nominal tax revenue during the past few years were due to a combination of growth in the tax base, above-inflation wage settlements and an increase in the value of imports, as well as improvements in tax administration and compliance.

Tax buoyancy

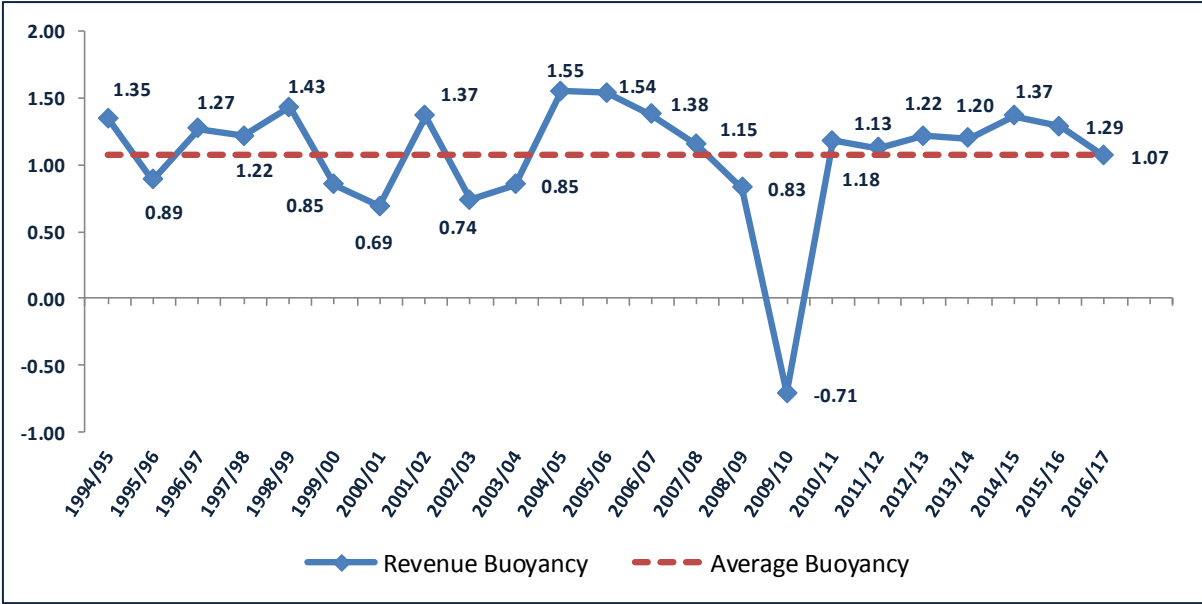
An important indicator of tax revenue performance is the tax buoyancy ratio. This indicator measures the sensitivity of tax revenues to changes in economic growth. Buoyancy of tax revenue reflects both the effect of automatic stabilizers and of discretionary fiscal policy changes. A buoyancy ratio greater than unity over the long-term supports the sustainability of fiscal policy. Short-term buoyancy ratios fluctuate more and are the outcome of economic structural factors, tax policy changes and tax administration.

South African tax revenue collections have remained buoyant despite tough economic conditions. Short-term buoyancy ratios are volatile and fluctuated above the long-term buoyancy ratio for most of the period under review, except for the financial crisis in 2009/10, when tax revenue declined in nominal terms. As shown in Figure 1.3, year-on-year total tax revenue buoyancy has recovered from a low of -0.71 in 2009/10, at the height of the global financial crisis, to 1.37 in 2014/15 before subsiding to 1.07 in 2016/17, just below the long-term average of 1.08. The other two periods where tax buoyancy ratios fell below 1 are after the Asian crisis in 1999 and the 9/11 crisis in 2001.

REVENUE COLLECTIONS

Buoyancy ratios of the various tax types differ depending on the structure of the tax; for example PIT, a progressive tax, has a buoyancy ratio greater than unity, while CIT being a proportional tax is more volatile with higher/lower buoyancy ratios in an expanding/contracting economy. VAT, a proportional tax, tends to have a buoyancy ratio close to unity when the system is broad-based. Specific excise duties need to be adjusted for inflation annually to ensure buoyancy ratios close to unity.

Figure 1.3: Revenue Buoyancy, 1994/95 - 2016/17



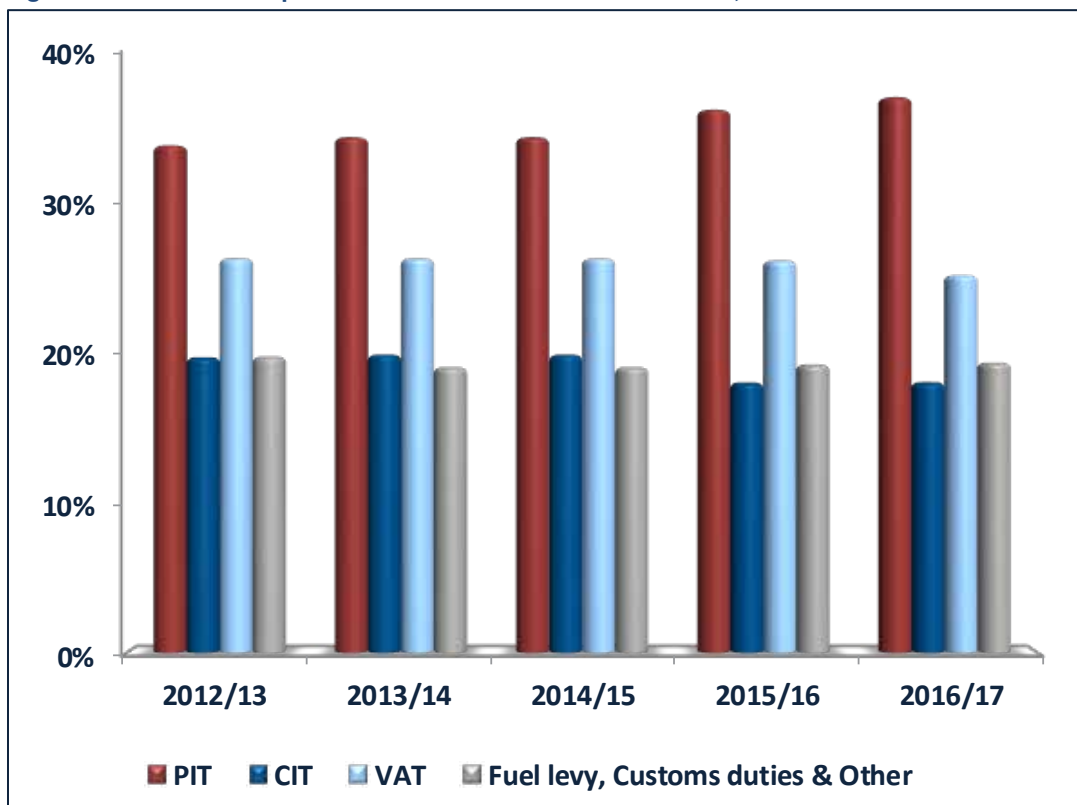
Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT account for about 80% of total tax revenue. The fuel levy, together with specific excise and customs duties, account for around 12% and other taxes make up the remainder.

The relative PIT contribution has increased, while the relative VAT contribution has declined and CIT remaining relatively constant, over the last five years (Figure 1.4 and Table A1.2.1).

REVENUE COLLECTIONS

Figure 1.4: Relative composition of main sources of tax revenue, 2012/13 - 2016/17



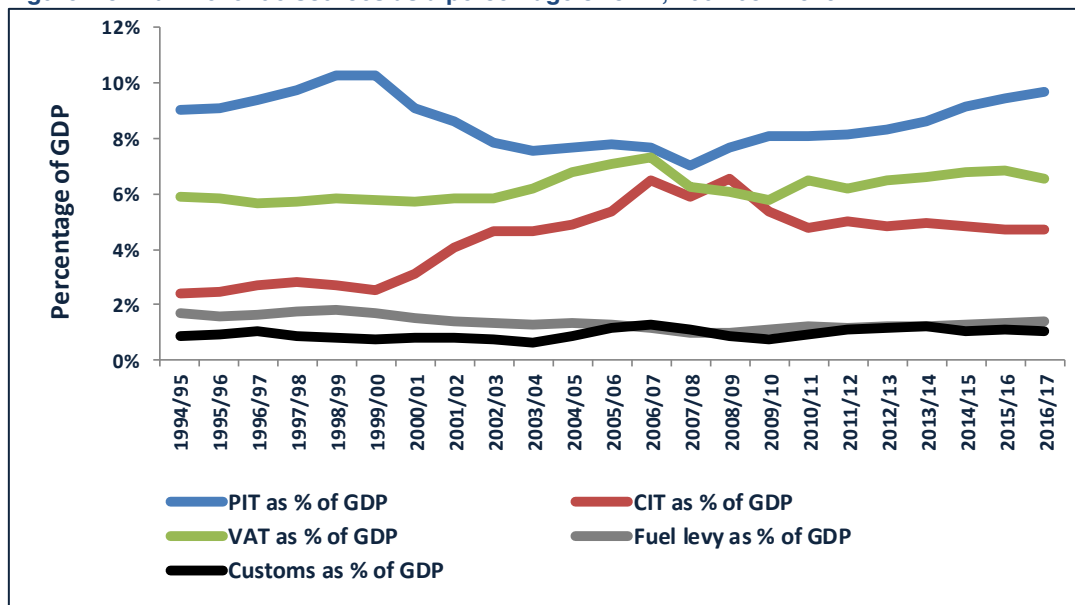
The global financial crisis of 2008/09 had a significant impact on all tax types, but its main impact was felt in the slow recovery of CIT as companies struggled to return profitability, with many carrying large assessed losses. Post the financial crisis, the relative contribution of CIT to total tax revenue declined to 18.1% in 2016/17 from the 22.9% in 2009/10.

The reduced CIT collections contributed to the higher relative contribution by PIT. The contribution of PIT to total tax revenue increased from 34.0% in 2012/13 to 37.2% in 2016/17. The extent of the shift is shown by the fact that while PIT contributed R115.8 billion more to tax revenue than CIT in 2012/13, it nearly doubled to provide R218.9 billion more than CIT in 2016/17.

Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. CIT collections as a percentage of GDP declined slightly from 4.8% in 2012/13 to 4.7% in 2016/17. The impact of the global financial crisis, the volatility in the commodity prices, the instability of the exchange rate and the lag-effects of the recession are evident in the contributions made by CIT.

REVENUE COLLECTIONS

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2016/17



TAX REVENUE BY MAIN CATEGORY

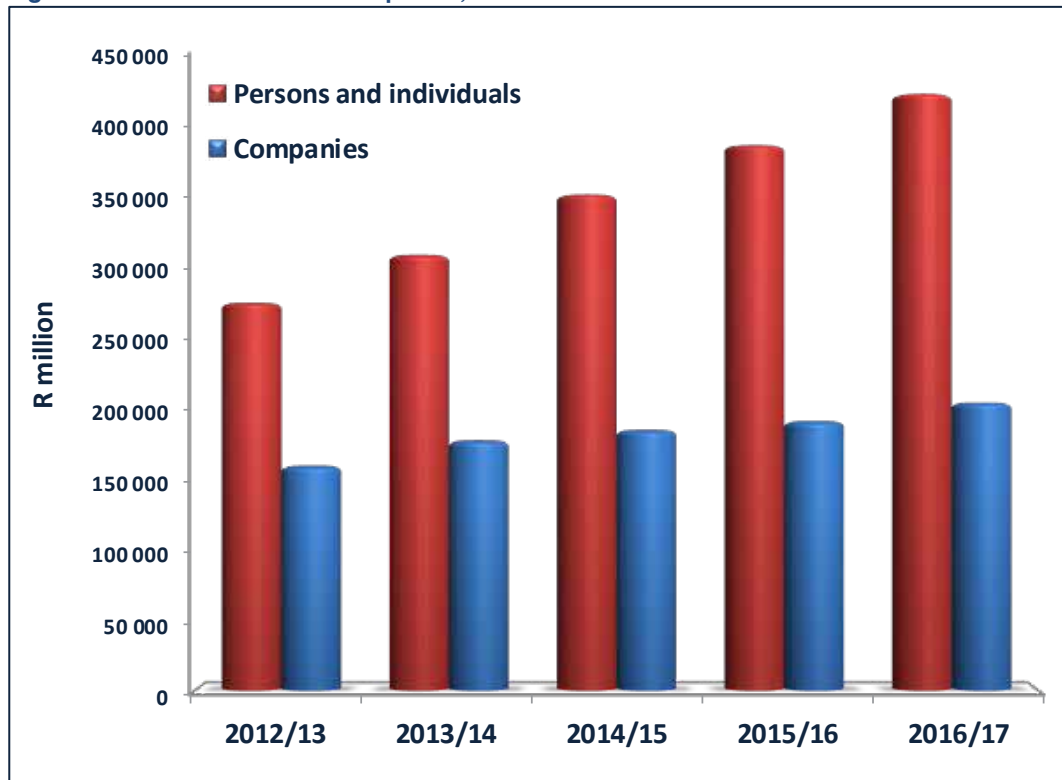
South Africa subscribes to the Government Finance Statistics (GFS) classification of revenue as prescribed by the International Monetary Fund (IMF).

According to the GFS classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international trade and transactions as well as revenue allocated to the state miscellaneous revenue category. *Table A1.3.1* shows the main categories of tax revenue.

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 58.1% of total tax revenue in 2016/17. This category comprises taxes on persons and individuals; taxes on companies (both inclusive of CGT and withholding tax on royalties); Interest on overdue income tax; DT/STC; small business tax amnesty proceeds and withholding tax on interest which was introduced in March 2015. *Figure 1.6* shows the main taxes in this category.

Table A1.4.1 contains a summary of the taxes on income and profits, while *Tables A1.4.2* and *A1.4.3* provide further details of taxes on persons and individuals and taxes on companies. Chapters 2 and 3 contain more detailed information on PIT and CIT.

Figure 1.6: Taxes on income and profits, 2012/13 - 2016/17



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.
- *Taxes on property*, as shown in Table A1.5.1, comprise of *Donations tax*, *Estate Duty*, *Securities Transfer Tax (STT)* and *Transfer Duties*.
 - *Donations tax* is levied at a rate of 20% on the value of the donation. An annual exemption of R100 000 is available to natural persons.
 - *Estate Duty* is levied at a rate of 20% on the dutiable amount of the deceased estate. Specific deductions and abatement are allowed from the total value of the estate.
 - *STT* is levied at a rate of 0.25% on every transfer of a security.
 - *Transfer Duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined; at a progressive rate for all persons including companies, close corporations and trusts. From 1 March 2016, a marginal rate of 13% applies to the portion of the value of property exceeding R10.0 million.
- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes including the fuel levy. Table A1.6.1 provides a summary of the collections of domestic taxes on goods and services.
 - VAT is the largest source of revenue in this category with a share at 71.8% in 2016/17 (Figure 1.7). VAT is levied at a rate of 14% on goods and services, with some exemptions

and zero-ratings, and is also levied on the importation of goods and services into South Africa.

Figure 1.7: Value-Added Tax (VAT), 2012/13 - 2016/17

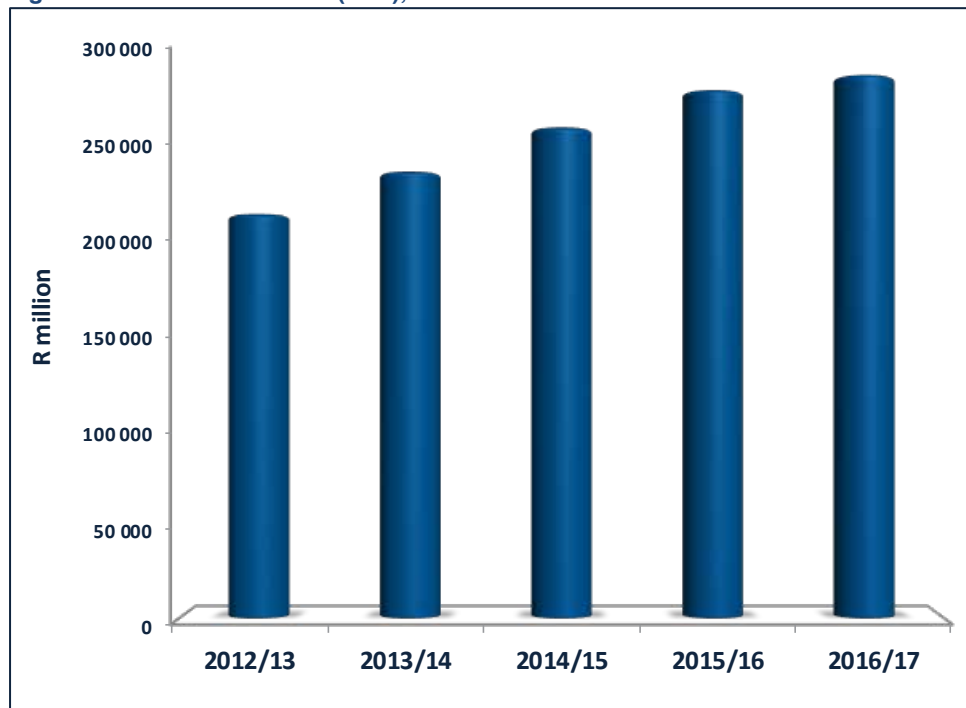


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

Environmental taxes as shown in Table 1.7 comprise of the International air passenger departure tax, Plastic bag levy, Electricity levy, Incandescent light bulb levy and CO₂ tax on motor vehicle emissions. The South African Government has responded to the serious global challenge of climate change by introducing several environmental taxes that are intended to modify the behaviour of the country's citizens for sustainable development of the economy.

- *International air passenger departure tax* is a tax imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to the BLNS countries and R100 per passenger flying to other international destinations. From 1 October 2011, the tax was increased and passengers departing on flights to BLNS countries have been paying a departure tax of R100 per passenger while passengers on other international flights have been paying R190 per passenger.
- *The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 April 2009 and further increased to 6 cents a bag from 1 April 2013 and to 8 cents a bag from 1 April 2016.
- *The Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It is applied to electricity generated from non-renewable sources. The levy was increased to 2.5 cents per kWh from 1 April 2011 and some of the revenue was set aside to fund the rehabilitation of roads damaged by the haulage of coal for electricity generation. From

REVENUE COLLECTIONS

1 July 2012, the levy was increased to 3.5 cents per kWh and additional revenue is now used to fund energy-efficiency initiatives such as the solar-water heater programme.

- *The Incandescent light bulb levy* was introduced from 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce “greenhouse gas” emissions. The levy increased to R4 a bulb from 1 April 2013 and further to R6 a bulb from 1 April 2016.
- *CO₂ tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 on 1 April 2013 and increased again to R100 per gCO₂/km for each gram of emissions above 120 gCO₂/km on 1 April 2016. For double-cab vehicles the rate of R100 increased to R125 and R140 per gCO₂/km for each gram of emissions above 175 gCO₂/km.

Table 1.7 shows the environmental tax collections for the past five years.

Table 1.7: Environmental taxes, 2012/13 - 2016/17

R million	International air departure tax	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Total
2012/13	873	151	7 984	137	1 567	10 712
2013/14	879	169	8 819	72	1 711	11 650
2014/15	907	174	8 648	91	1 483	11 303
2015/16	941	183	8 472	52	1 277	10 925
2016/17	1 004	232	8 458	70	1 209	10 972

- *Taxes on international trade and transactions* comprise of import related taxes and export duties. Import duties are levies imposed on goods imported into South Africa and are intended to protect local producers. This category also includes miscellaneous customs and excise receipts that have not yet been allocated to the appropriate import tax types as well as revenue income from smaller categories under this section. Also included in this category is the Diamond Export Levy which was imposed to stimulate the local diamond polishing industry. Revenue collections of Import VAT and Customs Duties deteriorated in 2016/17, driven by a broad-based decline in imports of main contributors such as vehicles, machinery and electronics, clothing and footwear. Further details are contained in Chapter 5.

Table A1.7.1 provides a summary of taxes on international trade and transactions.

- *State miscellaneous revenue* comprises of revenue received by SARS that cannot be allocated to specific revenue types.

COST OF REVENUE COLLECTION

The cost of tax revenue collection is an important indicator of the efficiency of revenue and may be used for comparative analysis when benchmarking against administrations in other countries. This ratio is determined by dividing the cost of the internal operations of a revenue authority by total tax revenue collected. This ratio does not include the non-tax revenue and social security contributions collected by SARS such as MPRR, UIF contributions and RAF levies. SARS is therefore more efficient than suggested by this ratio.

SARS' cost-to-tax-revenue ratio remains in line with the international benchmark of 1%. In the past five years the ratio has ranged around the 1% mark and moved from 1.07% in 2012/13 to a low of 0.93% in 2016/17. This indicates that SARS has contained operational costs while also increasing the amount of revenue it has collected (*Table 1.8*).

Table 1.8: Cost of revenue collections, 2012/13 - 2016/17

R million	Tax revenue collected	Operating cost ¹	Cost of collection ²
2012/13	813 826	8 696	1.07%
2013/14	900 015	8 702	0.97%
2014/15	986 295	9 523	0.97%
2015/16	1 069 983	10 245	0.96%
2016/17	1 144 081	10 696	0.93%

1. Operating cost as disclosed in the Statement of Financial Performance for the controlling entity in the SARS: Own Accounts Annual Financial Statements.

2. Operating cost as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS collections

The SARS Modernisation Programme facilitated the migration of the majority of taxpayers to electronic payment platforms and in the process significantly improved turnaround times. Cash collections at branch offices have been significantly reduced as has the risks associated with it. Payment methods other than branch payments are:

- *eFiling*: This requires a taxpayer to register as an eFiling client in order to make electronic payments using this channel; and
- *Payments at banks*: Taxpayers can make either an internet banking transfer or an over-the-counter deposit.

The eFiling payments channel constitutes the majority of payments received by SARS and accounted for 76.0% of the total value of all taxpayer payments in 2016/17. This is significant improvement from 2012/13 when this channel accounted for 65.4% of the total value of payments processed.

The composition of the main channels of payment are shown in *Figures 1.8* and *1.9*.

REVENUE COLLECTIONS

Figure 1.8: Composition of main channels of payment (value), 2012/13 - 2016/17

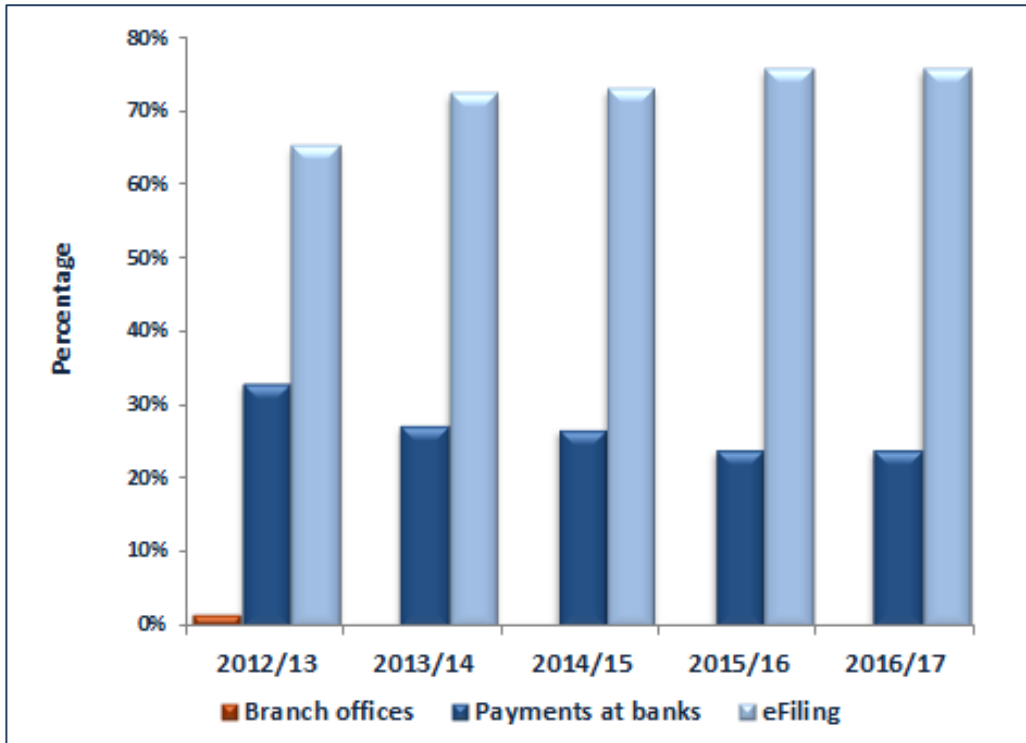
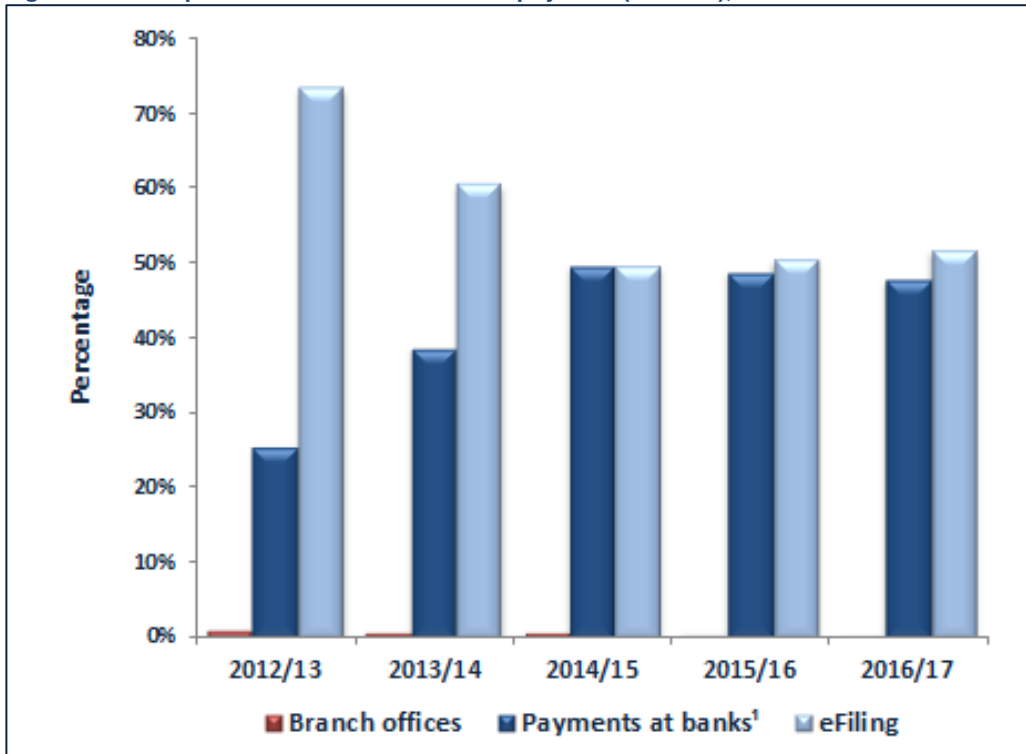


Figure 1.9: Composition of main channels of payment (number), 2012/13 - 2016/17



1. The increase in the number of payments at banks from 2013/14 is due to the discontinuation of the debit pull payment mechanism at the end of October 2013

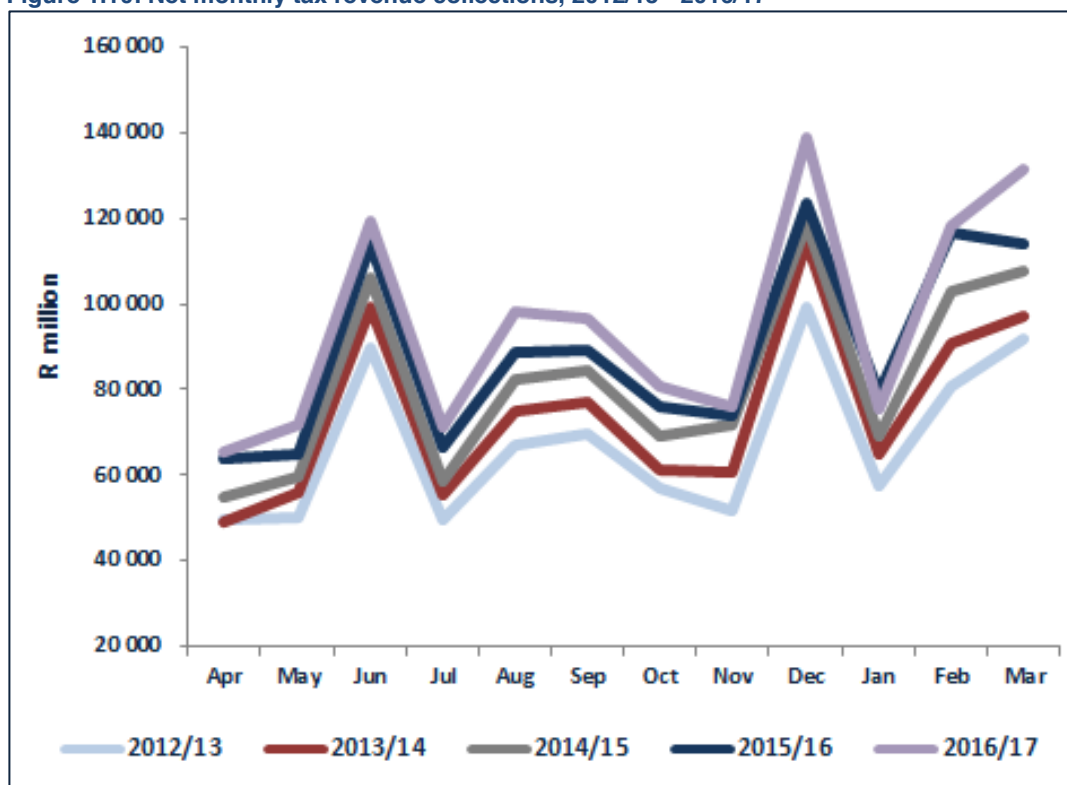
REVENUE COLLECTIONS

Changes to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at SARS branch offices. This was later reduced to R50 000 in August 2014 and extended to all tax products. The revised payment rules further drove growth in the use of electronic payment channels and resulted in the rapid decline in payments made at branch offices. The value of payments at branch offices fell from 1.7% of all taxpayer payments in 2012/13 to only 0.2% in 2016/17.

Prior to October 2013, taxpayers were allowed to settle their obligations to SARS using the “debit pull” facility for payments on the eFiling channel. SARS deemed the financial risk associated with debit pulls to be unacceptable and discontinued this payment mechanism. This decreased the number of payments through the eFiling debit pull facility in 2013/14.

Figure 1.10 and Table A1.1.1 show the net monthly and quarterly trends in the collection of tax revenues. The peaks in June, December, February and March are mainly due to CIT provisional payments from companies with year-ends that coincide with these months.

Figure 1.10: Net monthly tax revenue collections, 2012/13 - 2016/17



REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2012/13 – 2016/17

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2012/13	49 387	50 153	89 948	49 513	66 974	69 485	57 008	51 919	99 473	57 587	80 563	91 814	813 826
2013/14	48 869	55 767	99 298	55 318	75 069	76 853	61 032	60 687	114 490	64 994	90 725	96 912	900 015
2014/15	54 999	59 903	106 312	58 733	82 191	84 359	68 997	71 987	118 989	68 977	103 087	107 762	986 295
2015/16	63 990	64 936	113 942	66 455	88 659	89 229	75 900	73 704	123 631	79 257	116 481	113 798	1 069 983
2016/17	65 457	72 065	119 393	71 457	97 996	96 436	80 820	76 206	138 934	75 576	118 386	131 355	1 144 081
Percentage of total													
2012/13	6.1%	6.2%	11.1%	6.1%	8.2%	8.5%	7.0%	6.4%	12.2%	7.1%	9.9%	11.3%	100.0%
2013/14	5.4%	6.2%	11.0%	6.1%	8.3%	8.5%	6.8%	6.7%	12.7%	7.2%	10.1%	10.8%	100.0%
2014/15	5.6%	6.1%	10.8%	6.0%	8.3%	8.6%	7.0%	7.3%	12.1%	7.0%	10.5%	10.9%	100.0%
2015/16	6.0%	6.1%	10.6%	6.2%	8.3%	8.3%	7.1%	6.9%	11.6%	7.4%	10.9%	10.6%	100.0%
2016/17	5.7%	6.3%	10.4%	6.2%	8.6%	8.4%	7.1%	6.7%	12.1%	6.6%	10.3%	11.5%	100.0%
Quarter													
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			
2012/13	189 488	185 973	208 400	185 973	207 239	236 209	229 965	813 826					
2013/14	203 934	207 239	236 209	207 239	225 282	259 973	252 632	900 015					
2014/15	221 214	225 282	259 973	225 282	244 343	273 235	279 825	986 295					
2015/16	242 868	244 343	273 235	244 343	265 889	295 960	309 536	1 069 983					
2016/17	256 915	265 889	295 960	265 889			325 317	1 144 081					
Percentage of total													
2012/13	23.3%	22.9%	25.6%	22.9%	23.0%	26.2%	28.3%	100.0%					
2013/14	22.7%	23.0%	26.2%	23.0%	22.8%	26.4%	28.1%	100.0%					
2014/15	22.4%	22.8%	26.4%	22.8%	22.8%	25.5%	28.4%	100.0%					
2015/16	22.7%	22.8%	25.5%	22.8%			28.9%	100.0%					
2016/17	22.5%	23.2%	25.9%	23.2%			28.4%	100.0%					

Table A1.2.1: Tax revenue by main revenue source, 2012/13 – 2016/17

R million	Direct				Indirect				Total tax revenue	
	Personal Income Tax (PIT) ¹	Company Income Tax (CIT) ¹	Dividends Tax (DT) / Secondary Tax on Companies (STC) ²	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties ³	Specific excise duties		Other
2012/13	276 679	160 896	19 739	12 474	215 023	40 410	38 988	28 378	21 229	813 826
2013/14	310 929	179 520	17 309	13 691	237 667	43 685	44 179	29 039	23 996	900 015
2014/15	353 918	186 622	21 247	15 691	261 295	48 467	40 679	32 334	26 044	986 295
2015/16	389 280	193 385	23 934	17 558	281 111	55 607	46 250	35 077	27 779	1 069 983
2016/17	425 924	207 027	31 130	17 660	289 167	62 779	45 579	35 774	29 042	1 144 081
Percentage of total										
2012/13	34.0%	19.8%	2.4%	1.5%	26.4%	5.0%	4.8%	3.5%	2.6%	100.0%
2013/14	34.5%	19.9%	1.9%	1.5%	26.4%	4.9%	4.9%	3.2%	2.7%	100.0%
2014/15	35.9%	18.9%	2.2%	1.6%	26.5%	4.9%	4.1%	3.3%	2.6%	100.0%
2015/16	36.4%	18.1%	2.2%	1.6%	26.3%	5.2%	4.3%	3.3%	2.6%	100.0%
2016/17	37.2%	18.1%	2.7%	1.5%	25.3%	5.5%	4.0%	3.1%	2.5%	100.0%
Nominal percentage increase from 2012/13 to 2016/17										
Cumulative	53.9%	28.7%	57.7%	41.6%	34.5%	55.4%	16.9%	26.1%	36.8%	40.6%
Per year	11.4%	6.5%	12.1%	9.1%	7.7%	11.6%	4.0%	6.0%	8.1%	8.9%
Percentage of GDP										
2012/13	8.3%	4.8%	0.6%	0.4%	6.5%	1.2%	1.2%	0.9%	0.6%	24.5%
2013/14	8.6%	5.0%	0.5%	0.4%	6.6%	1.2%	1.2%	0.8%	0.7%	24.9%
2014/15	9.2%	4.8%	0.5%	0.4%	6.8%	1.3%	1.1%	0.8%	0.7%	25.5%
2015/16	9.4%	4.7%	0.6%	0.4%	6.8%	1.3%	1.1%	0.9%	0.7%	26.0%
2016/17	9.7%	4.7%	0.7%	0.4%	6.6%	1.4%	1.0%	0.8%	0.7%	26.0%

1. Includes Interest on overdue income tax.

2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) from 1 April 2012.

3. Excludes Miscellaneous customs and excise receipts.

Table A1.3.1: Tax revenue by main category, 2012/13 – 2016/17

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property ¹	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2012/13	457 314	11 378	8 645	296 921	39 549	18	813 826
2013/14	507 759	12 476	10 487	324 548	44 732	13	900 015
2014/15	561 790	14 032	12 472	356 554	41 463	-16	986 295
2015/16	606 821	15 220	15 044	385 956	46 942	-0	1 069 983
2016/17	664 526	15 315	15 661	402 464	46 102	12	1 144 081
Percentage of total							
2012/13	56.2%	1.4%	1.1%	36.5%	4.9%	0.0%	100.0%
2013/14	56.4%	1.4%	1.2%	36.1%	5.0%	0.0%	100.0%
2014/15	57.0%	1.4%	1.3%	36.2%	4.2%	0.0%	100.0%
2015/16	56.7%	1.4%	1.4%	36.1%	4.4%	0.0%	100.0%
2016/17	58.1%	1.3%	1.4%	35.2%	4.0%	0.0%	100.0%
Percentage change year-on-year							
2013/14	11.0%	9.6%	21.3%	9.3%	13.1%	-29.0%	10.6%
2014/15	10.6%	12.5%	18.9%	9.9%	-7.3%	-225.6%	9.6%
2015/16	8.0%	8.5%	20.6%	8.2%	13.2%	-97.4%	8.5%
2016/17	9.5%	0.6%	4.1%	4.3%	-1.8%	-3 084.4%	6.9%

1. Includes Transfer duty, Securities Transfer Tax (STT), Donations tax and Estate duty.

Table A1.4.1: Taxes on income and profits, 2012/13 – 2016/17

R million	Persons and individuals ¹	Companies ¹	Secondary Tax on Companies (STC)	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
2012/13	275 822	159 259	9 814	9 825	2 494	1	457 314
2013/14	309 931	177 460	911	16 398	3 058	1	507 759
2014/15	352 950	184 925	547	20 700	2 664	3	561 790
2015/16	388 102	191 152	428	23 507	3 411	221	606 821
2016/17	424 545	204 432	423	30 707	3 974	445	664 526
Percentage of total							
2012/13	60.3%	34.8%	2.1%	2.2%	0.5%		100.0%
2013/14	61.0%	34.9%	0.2%	3.2%	0.6%		100.0%
2014/15	62.8%	32.9%	0.1%	3.7%	0.5%		100.0%
2015/16	64.0%	31.5%	0.1%	3.9%	0.6%		100.0%
2016/17	63.9%	30.8%	0.1%	4.6%	0.6%		100.0%
Percentage year-on-year growth							
2013/14	12.4%	11.4%	-90.7%	65.2%	22.6%		11.0%
2014/15	13.9%	4.2%	-39.9%	26.2%	-12.9%		10.6%
2015/16	10.0%	3.4%	-21.9%	13.6%	28.0%		8.0%
2016/17	9.4%	6.9%	-1.1%	30.6%	16.5%		9.5%

1. Excludes interest on overdue income tax.

2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) from 1 April 2012.

3. Includes Tax on retirement funds, Small business tax amnesty proceeds and Withholding tax on interest.

REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2012/13 – 2016/17

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) ¹	Refunds	Subtotal	Interest on overdue income tax	Total
2012/13	270 913	16 935	7 747		-19 773	275 822	857	276 679
2013/14	302 895	19 192	8 883	-143	-20 896	309 931	998	310 929
2014/15	344 523	21 956	9 396	-2 420	-20 504	352 960	968	353 918
2015/16	376 164	26 101	10 647	-4 063	-20 747	388 102	1 177	389 280
2016/17	410 807	28 641	12 719	-4 656	-22 965	424 545	1 379	425 924
Percentage of total								
2012/13	97.9%	6.1%	2.8%		-7.1%	99.7%	0.3%	100.0%
2013/14	97.4%	6.2%	2.9%		-6.7%	99.7%	0.3%	100.0%
2014/15	97.3%	6.2%	2.7%		-5.8%	99.7%	0.3%	100.0%
2015/16	96.6%	6.7%	2.7%		-5.3%	99.7%	0.3%	100.0%
2016/17	96.5%	6.7%	3.0%		-5.4%	99.7%	0.3%	100.0%
Percentage year-on-year growth								
2013/14	11.8%	13.3%	14.7%		5.7%	12.4%	16.4%	12.4%
2014/15	13.7%	14.4%	5.8%		-1.9%	13.9%	-3.0%	13.8%
2015/16	9.2%	18.9%	13.3%		1.2%	10.0%	21.7%	10.0%
2016/17	9.2%	9.7%	19.5%		10.7%	9.4%	17.1%	9.4%

1. The Employment Tax Incentive (ETI), which was introduced with effect from 1 January 2014, to help reduce youth unemployment.

Table A1.4.3: Taxes on companies, 2012/13 – 2016/17

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2012/13	165 102	8 641	255	-14 738	159 259	1 637	160 896
2013/14	179 161	11 376	329	-13 406	177 460	2 061	179 520
2014/15	184 963	10 404	308	-10 750	184 925	1 696	186 622
2015/16	190 587	10 869	455	-10 759	191 152	2 234	193 385
2016/17	204 762	12 200	464	-12 994	204 432	2 596	207 027
Percentage of total							
2012/13	102.6%	5.4%	0.2%	-9.2%	99.0%	1.0%	100.0%
2013/14	99.8%	6.3%	0.2%	-7.5%	98.9%	1.1%	100.0%
2014/15	99.1%	5.6%	0.2%	-5.8%	99.1%	0.9%	100.0%
2015/16	98.6%	5.6%	0.2%	-5.6%	98.8%	1.2%	100.0%
2016/17	98.9%	5.9%	0.2%	-6.3%	98.7%	1.3%	100.0%
Percentage year-on-year growth							
2013/14	8.5%	31.7%	28.7%	-9.0%	11.4%	25.9%	11.6%
2014/15	3.2%	-8.5%	-6.4%	-19.8%	4.2%	-17.7%	4.0%
2015/16	3.0%	4.5%	47.9%	0.1%	3.4%	31.7%	3.6%
2016/17	7.4%	12.2%	1.9%	20.8%	6.9%	16.2%	7.1%

Table A1.5.1: Taxes on property, 2012/13 – 2016/17

R million	Donations tax	Estate duty	Securities Tax (STT)	Transfer duties	Total
2012/13	82	1 013	3 272	4 278	8 645
2013/14	113	1 102	3 784	5 489	10 487
2014/15	167	1 489	4 150	6 666	12 472
2015/16	135	1 982	5 531	7 396	15 044
2016/17	280	1 619	5 553	8 208	15 661
Percentage of total					
2012/13	0.9%	11.7%	37.8%	49.5%	100.0%
2013/14	1.1%	10.5%	36.1%	52.3%	100.0%
2014/15	1.3%	11.9%	33.3%	53.4%	100.0%
2015/16	0.9%	13.2%	36.8%	49.2%	100.0%
2016/17	1.8%	10.3%	35.5%	52.4%	100.0%
Percentage year-on-year growth					
2013/14	37.3%	8.7%	15.7%	28.3%	21.3%
2014/15	48.1%	35.1%	9.7%	21.4%	18.9%
2015/16	-19.3%	33.2%	33.3%	11.0%	20.6%
2016/17	107.9%	-18.3%	0.4%	11.0%	4.1%

Table A1.6.1: Domestic taxes on goods and services, 2012/13 – 2016/17

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
2012/13	215 023	28 378	2 232	40 410	10 712	166	296 921
2013/14	237 667	29 039	2 363	43 685	11 650	144	324 548
2014/15	261 295	32 334	2 962	48 467	11 303	194	356 554
2015/16	281 111	35 077	3 014	55 607	10 925	221	385 956
2016/17	289 167	35 774	3 396	62 779	10 972	376	402 464
Percentage of total							
2012/13	72.4%	9.6%	0.8%	13.6%	3.6%	0.1%	100.0%
2013/14	73.2%	8.9%	0.7%	13.5%	3.6%	0.0%	100.0%
2014/15	73.3%	9.1%	0.8%	13.6%	3.2%	0.1%	100.0%
2015/16	72.8%	9.1%	0.8%	14.4%	2.8%	0.1%	100.0%
2016/17	71.8%	8.9%	0.8%	15.6%	2.7%	0.1%	100.0%
Percentage year-on-year growth							
2013/14	10.5%	2.3%	5.9%	8.1%	8.8%	-13.3%	9.3%
2014/15	9.9%	11.3%	25.3%	10.9%	-3.0%	34.4%	9.9%
2015/16	7.6%	8.5%	1.7%	14.7%	-3.3%	14.2%	8.2%
2016/17	2.9%	2.0%	12.7%	12.9%	0.4%	69.9%	4.3%

1. Includes Universal Service Fund and Turnover tax for micro businesses.

Table A1.6.2: Value-Added Tax (VAT), 2012/13 – 2016/17

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2012/13	242 416	111 427	353 843	-138 820	215 023
2013/14	263 461	131 085	394 546	-156 879	237 667
2014/15	286 889	136 544	423 433	-162 138	261 295
2015/16	297 422	150 745	448 167	-167 056	281 111
2016/17	321 475	149 265	470 741	-181 574	289 167
Percentage of total					
2012/13	68.5%	31.5%	100.0%	-39.2%	60.8%
2013/14	66.8%	33.2%	100.0%	-39.8%	60.2%
2014/15	67.8%	32.2%	100.0%	-38.3%	61.7%
2015/16	66.4%	33.6%	100.0%	-37.3%	62.7%
2016/17	68.3%	31.7%	100.0%	-38.6%	61.4%
Percentage year-on-year growth					
2013/14	8.7%	17.6%	11.5%	13.0%	10.5%
2014/15	8.9%	4.2%	7.3%	3.4%	9.9%
2015/16	3.7%	10.4%	5.8%	3.0%	7.6%
2016/17	8.1%	-1.0%	5.0%	8.7%	2.9%

Table A1.7.1: Taxes on international trade and transactions, 2012/13 – 2016/17

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Total
2012/13	38 998	496	55	39 549
2013/14	44 179	460	93	44 732
2014/15	40 679	667	117	41 463
2015/16	46 250	565	127	46 942
2016/17	45 579	406	117	46 102
Percentage of total				
2012/13	98.6%	1.3%	0.1%	100.0%
2013/14	98.8%	1.0%	0.2%	100.0%
2014/15	98.1%	1.6%	0.3%	100.0%
2015/16	98.5%	1.2%	0.3%	100.0%
2016/17	98.9%	0.9%	0.3%	100.0%
Percentage year-on-year growth				
2013/14	13.3%		68.7%	13.1%
2014/15	-7.9%		25.3%	-7.3%
2015/16	13.7%		8.3%	13.2%
2016/17	-1.5%		-7.4%	-1.8%

REVENUE COLLECTIONS

Table A1.7.2: Fuel Levy, 2012/13 – 2016/17

R million	Fuel levy	Diesel Refunds	RAF	Pipeline levy ¹	Total
2012/13	39 994	-3 276	1 955	1 737	40 410
2013/14	46 893	-6 129	2 661	259	43 685
2014/15	52 398	-6 900	2 969	-	48 467
2015/16	60 300	-9 283	4 591	-	55 607
2016/17	65 007	-5 037	2 808	-	62 779
Percentage of total					
2012/13	99.0%	-8.1%	4.8%	4.3%	100.0%
2013/14	107.3%	-14.0%	6.1%	0.6%	100.0%
2014/15	108.1%	-14.2%	6.1%	-	100.0%
2015/16	108.4%	-16.7%	8.3%	-	100.0%
2016/17	103.5%	-8.0%	4.5%	-	100.0%
Percentage year-on-year growth					
2013/14	17.3%	87.1%	36.1%	-85.1%	8.1%
2014/15	11.7%	12.6%	11.5%	-100.0%	10.9%
2015/16	15.1%	34.5%	54.6%	-	14.7%
2016/17	7.8%	-45.7%	-38.8%	-	12.9%

1. The Pipeline levy was introduced from April 2010

REVENUE COLLECTIONS

Table A1.8.1: Composition of main channels of payment (Value, 2012/13 – 2016/17)

R million	Branch offices	Payments at	eFiling	Total ¹
2012/13	17 757	337 738	671 315	1 026 811
2013/14	4 297	307 968	824 097	1 136 362
2014/15	2 207	327 337	899 799	1 229 343
2015/16	3 927	315 902	1 007 007	1 326 837
2016/17	3 228	338 728	1 080 113	1 422 069
Percentage of total				
2012/13	1.7%	32.9%	65.4%	100.0%
2013/14	0.4%	27.1%	72.5%	100.0%
2014/15	0.2%	26.6%	73.2%	100.0%
2015/16	0.3%	23.8%	75.9%	100.0%
2016/17	0.2%	23.8%	76.0%	100.0%
Percentage year-on-year growth				
2013/14	-75.8%	-8.8%	22.8%	10.7%
2014/15	-48.6%	6.3%	9.2%	8.2%
2015/16	77.9%	-3.5%	11.9%	7.9%
2016/17	-17.8%	7.2%	7.3%	7.2%

1. Includes Tax Revenue, UIF, RAF, MPRR and excludes refunds

REVENUE COLLECTIONS

Table A1.8.2: Composition of main channels of payment (Count, 2012/13 – 2016/17)

	Branch offices	Payments at	eFiling	Total ¹
2012/13	73 456	1 911 998	5 499 137	7 484 591
2013/14	52 947	3 055 943	4 772 393	7 881 283
2014/15	47 266	4 003 000	3 981 774	8 032 040
2015/16	43 940	4 058 235	4 185 891	8 288 066
2016/17	26 221	4 094 001	4 440 248	8 560 470
Percentage of total				
2012/13	1.0%	25.5%	73.5%	100.0%
2013/14	0.7%	38.8%	60.6%	100.0%
2014/15	0.6%	49.8%	49.6%	100.0%
2015/16	0.5%	49.0%	50.5%	100.0%
2016/17	0.3%	47.8%	51.9%	100.0%
Percentage year-on-year growth				
2013/14	-27.9%	59.8%	-13.2%	5.3%
2014/15	-10.7%	31.0%	-16.6%	1.9%
2015/16	-7.0%	1.4%	5.1%	3.2%
2016/17	-40.3%	0.9%	6.1%	3.3%

1. Includes Tax Revenue, UIF, RAF, MPRR and excludes refunds

PERSONAL INCOME TAX

For the 2016 tax year

Registered individual taxpayers **19.1 million**



Expected to submit returns
6.4 million
Assessed taxpayers
4.8 million

75.4%
Assessed

Females assessed
44.9%

Males assessed
55.1%

Aggregated taxable income of assessed individual taxpayers

R1.4 trillion

Tax liability of assessed individual taxpayers

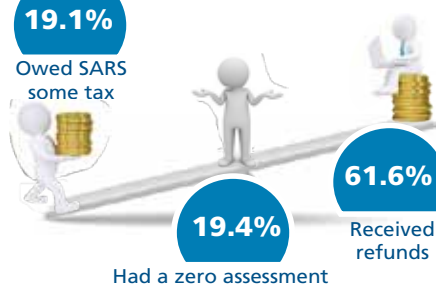
R297.0 billion

45.5%
PAYE payments received from the financial intermediation, insurance sector

Of those assessed

19.1%

Owed SARS some tax



61.6%

Received refunds

19.4%

Had a zero assessment



40.2%
Were registered in Gauteng



26.9%
Were in the 35 - 44 age group

Allowances and deductions



Travel was the largest allowance at **R27.4bn** (25.7% of total allowances assessed)



Contributions to pension and retirement annuity funds was the largest deduction at **R55.8bn** (64.7% of all deductions granted)



Medical aid paid on behalf of employees was the largest fringe benefit at **R48.0bn** (74.1% of total fringe benefits assessed)

Cohort across 10 consecutive years

4 006 466 Taxpayers assessed for 2006 tax year

5 370 717 assessed for 2015 tax year

2 372 294 Taxpayers assessed for all tax years 2006 – 2015

Municipalities

Statistics available on assessed tax for individual taxpayers in 213 municipalities, reduced from 234 reported in the 2016 publication as a result of merging of municipalities during the past year.

2 PERSONAL INCOME TAX

KEY FACTS

- For the 2016 tax year:
The Budget presented in February 2015 included:
 - An increase in the maximum threshold for the top PIT bracket to R701 300;
 - Increases of 15.9% each in the primary, secondary and tertiary rebates to R13 257, R7 407 and R2 466 respectively. This increased the tax thresholds for taxpayers below the age of 65 to R73 650; for those 65-74 years to R114 800 and 75 years and older to R128 500.
- SARS received more than 18.2 million employees' tax certificates (IRP5s) that could be linked to just over 12.9 million individuals.

Assessed data for individual taxpayers for the 2016 tax year shows:

- Of the 6 367 627 taxpayers expected to submit returns for the 2015/16 tax year, 4 800 344 (75.4%) have been assessed hitherto. A demographic and geographic analysis of the assessments at the time of the data extracted for release of this publication shows:
 - 1 928 707 (40.2%) of assessed taxpayers were registered in Gauteng;
 - 623 715 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R424 083;
 - 1 293 364 (26.9%) of assessed taxpayers were aged 35 to 44 years; and
 - 2 645 855 (55.1%) of assessed taxpayers were male taxpayers; 2 154 489 (44.9%) were female.
- The assessed taxpayers had aggregate taxable income of R1.4 trillion and a tax liability of R297.0 billion. Their average tax rate was 20.6%, increasing from 19.0% in the 2013 tax year;
- Income from salaries, wages and remuneration as well as pension, overtime and annuities accounted for 73.5% of total taxable income;
- The travel allowance of R27.4 billion at 25.7% was the largest of the allowances assessed;
- Medical scheme contributions paid on behalf of employees was the largest fringe benefit at R48.0 billion. This was 74.1% of the total fringe benefits assessed; and
- Contributions to retirement funding (pension and retirement annuity funds) were the largest deduction at R55.8 billion (64.7%).

By 31 March 2016, the PIT register had grown year-on-year by 4.9% to 19.1 million individuals.

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 37.2% of total tax revenue collections in 2016/17, reflecting a marginal increase in the contribution from 36.4% in 2015/16.

PIT is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of individuals and trusts. It is determined for a specific year of assessment. Taxable capital gains form part of taxable income.

PIT collections comprise of three different streams:

- Employees' Tax (PAYE) collected by employers on behalf of employees;
- Provisional tax (payable by any person who derives income other than remuneration, an allowance or advance); and
- Assessed tax which is paid on final assessment.

Most individuals receive their income as salaries or wages (69.6%), pension or annuity payments and investment income (interest, taxable dividends or capital gains). Some individuals may also have business income collected as provisional tax.

This chapter provides an overview of:

- IRP5 data for 2016;
- Personal income tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

IRP5 DATA FOR 2016

In relation to the 2016 tax year, SARS received more than 18.2 million IRP5 certificates recording PAYE of R354.0 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to an individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates. SARS identified more than 12.9 million unique individuals.

These 12.9 million unique individuals should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with IRP5 certificates. These include individuals who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific individuals as some certificates were incorrectly completed by employers or contained inaccurate information.

PERSONAL INCOME TAX

An analysis of the IRP5 certificates linked to the 12.9 million unique individuals identified by SARS reveals that 5.7 million were female taxpayers and 6.9 million were males. The gender of 0.3 million individuals could not be determined due to incomplete information.

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

The top marginal income tax rate of 40% for individuals remained unchanged for the past decade until the increase to 41% in the 2016 tax year. Income tax brackets on the other hand have been increased in each of the past three years, in part to compensate for the effect of inflation (fiscal drag). To assist low income earners, the tax brackets for lower income earners have been increased proportionally more than the higher income brackets.

Table 2.1 shows the widening of the PIT brackets between the 2013 and the 2016 tax years. The threshold of the top PIT bracket increased from R617 000 in 2013 to R701 300 in 2016, a CAGR of 4.4% over the past three years. During this period the ceiling of the lowest PIT bracket rose from R160 000 in 2013 to R181 900 in 2016, a CAGR of 4.4% over the past three years.

The primary rebate increased by 15.9% from the 2013 to the 2016 tax years. This resulted in a corresponding increase in the minimum income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R63 556 to R73 650. The secondary rebate increased by 15.9% from R6 390 to R7 407. Therefore, for individuals aged 65 to 74 years, the income tax threshold increased from R99 056 to R114 800. The tertiary rebate for taxpayers 75 years and older, increased by 15.8% from R2 130 to R2 466 and the income tax threshold for these individuals increased from R110 889 to R128 500.

Table 2.1: Personal Income Tax (PIT) brackets, 2013 and 2016

Tax year	2013		2016		Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Rand							
Taxable income brackets	0	– 160 000	0	– 181 900	18%	13.7%	
	160 001	– 250 000	181 901	– 284 100	26%	13.6%	
	250 001	– 346 000	284 101	– 393 200	31%	13.6%	
	346 001	– 484 000	393 201	– 550 100	36%	13.7%	
	484 001	– 617 000	550 101	– 701 300	39%	13.7%	
	617 001	and over	701 301	and over	41% ¹		
Rebates²							
Primary		11 440		13 257			15.9%
Secondary		6 390		7 407			15.9%
Tertiary		2 130		2 466			15.8%
Tax thresholds							
Below age 65		63 556		73 650			15.9%
Age 65 to below 75		99 056		114 800			15.9%
Age 75 and over		110 889		128 500			15.9%

1. Top marginal income tax rate of 40% remained unchanged for the past decade until the increase to 41% in 2016 tax year.

2. Rebates are merely in existence to reduce the income tax due, but cannot result in a refund or credit.

PERSONAL INCOME TAX

Tax relief

The tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, remained fairly stable at around 20% for the period under review. This indicates the effectiveness of using tax relief to combat fiscal drag. The extent of tax relief, including “fiscal drag relief”¹, is illustrated in the following example.

Figure 2.1: Example of tax relief granted to an individual with taxable income of R100 000 in 1995

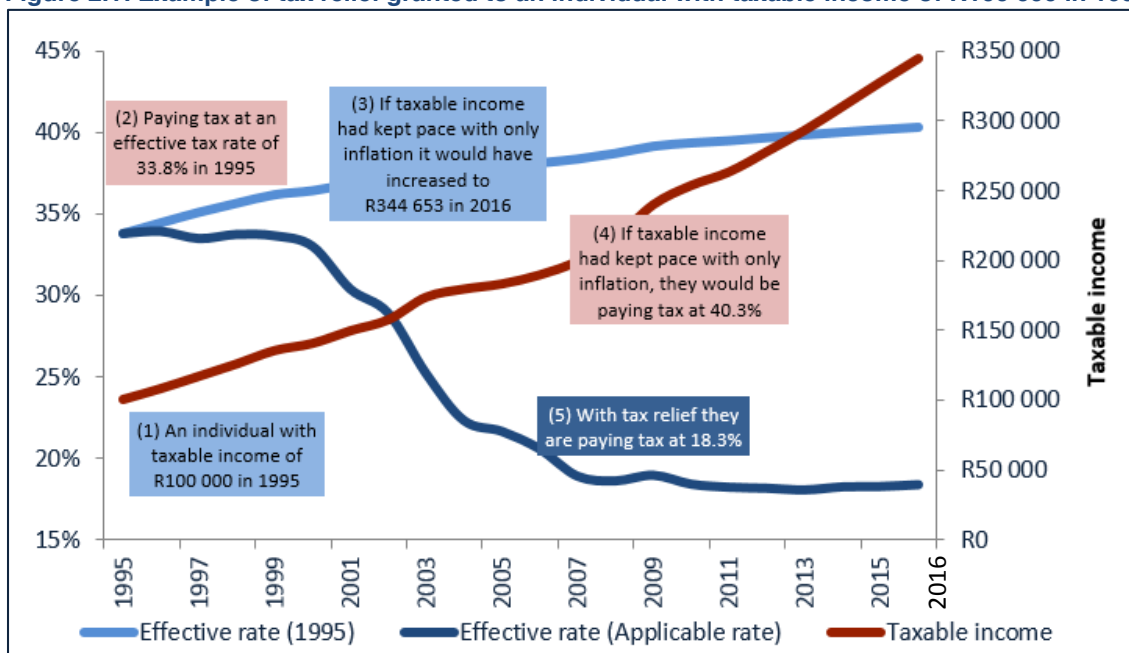


Figure 2.1 illustrates the impact of tax relief over a period of 21 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If their taxable income had only kept pace with inflation (4) the effective tax rate would have increased to 40.3% in 2016 if there had been no adjustments to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same example (5) lowers the effective tax rate to only 18.3%. Note that real tax relief occurred in the period 2000 to 2010 after the broadening of the taxable income base.

Table 2.2 shows the tax relief granted to individuals since 1995 across a range of income levels. Tax relief is much more prominent in the lower income groups. Lower income groups receive proportionately greater tax relief when the tax thresholds are raised.

Table 2.2: Tax relief granted to individuals, 1995 and 2016

Taxable income		Tax at 1995 rates		Tax at 2016 rates	Effective rates		
Rand		1995 ¹	2016 ²	2016	Tax at 1995 rates	Tax at 2016 rates	
1995 ¹	2016 ²	1995 ¹	2016 ³	2016	1995 ¹	2016 ³	2016
22 000	75 824	2 385	23 369	391	10.8%	30.8%	0.5%
25 000	86 163	3 225	27 815	2 252	12.9%	32.3%	2.6%
30 000	103 396	4 625	35 225	5 354	15.4%	34.1%	5.2%
40 000	137 861	8 225	50 045	11 558	20.6%	36.3%	8.4%
50 000	172 326	12 325	64 865	17 762	24.7%	37.6%	10.3%
100 000	344 653	33 765	138 966	63 201	33.8%	40.3%	18.3%
200 000	689 305	76 765	287 166	185 578	38.4%	41.7%	26.9%
300 000	1 033 958	119 765	435 367	323 199	39.9%	42.1%	31.3%
400 000	1 378 611	162 765	583 568	461 060	40.7%	42.3%	33.4%
500 000	1 723 264	205 765	731 768	598 921	41.2%	42.5%	34.8%
600 000	2 067 916	248 765	879 969	736 783	41.5%	42.6%	35.6%
700 000	2 412 569	291 765	1 028 170	874 644	41.7%	42.6%	36.3%
800 000	2 757 222	334 765	1 176 370	1 012 505	41.8%	42.7%	36.7%
900 000	3 101 875	377 765	1 324 571	1 150 366	42.0%	42.7%	37.1%
1 000 000	3 446 527	420 765	1 472 772	1 288 227	42.1%	42.7%	37.4%

1. Excludes the Transitional Levy.

2. 2016 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2016 (i.e., the tax rates are kept at 1995 rates).

Source for Consumer Price Index (CPI) data: Statistics SA.

PROVISIONAL TAX PAYMENTS

Any person who derives income other than remuneration, an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. Provisional tax is not a separate tax. It is a method of paying tax due to ensure the taxpayer does not have to pay large amounts on assessment, as the tax liability is spread over the relevant year of assessment. It requires provisional taxpayers to pay at least two amounts in advance during the year of assessment. The amounts are based on estimated taxable income after deducting employees' tax. A third payment is optional after the end of the tax year, but before the issuing of the assessment. Final liability, however, is determined on assessment. The employees' tax and provisional tax payments already made reduces the liability for normal tax for the applicable year of assessment.

In 2016/17, provisional tax payments by individuals contributed 9.7% to net PIT collections. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment. This requirement increased the combined first and second provisional tax payments and substantially reduced third provisional tax payments to levels well below the 20% limit allowed for third provisional tax payments.

The impact of this rule on provisional tax payment trends is shown in *Table 2.3*. Whilst it is clear from this table that taxpayers adhere to the abovementioned rules, SARS follows processes to make sure that it is maintained.

Table 2.3: Provisional tax payments by provisional period, 2013 - 2016

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2013	5 755	5.4%	8 843	11.8%	1 009	5.0%	17 181
2014	5 977	3.8%	10 507	18.8%	1 102	9.2%	17 586
2015	6 719	16.7%	12 651	43.1%	1 225	21.4%	20 596
2016	7 377	23.4%	15 182	44.5%	1 385	25.6%	23 944
Percentage of total							
2013	33.5%		51.5%		5.9%		100.0%
2014	34.0%		59.7%		6.3%		100.0%
2015	32.6%		61.4%		5.9%		100.0%
2016	30.8%		63.4%		5.8%		100.0%

1. Provisional tax payments above include only payments from individuals.

TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

Tax register

During 2010 SARS changed its registration policy and stipulated that everyone formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. As a result, the tax register grew from 5.9 million at 31 March 2010 (not reflected here) to 15.4 million as at 31 March 2013 and increased further to 19.1 million as at 31 March 2016 (*Table 2.4*).

Table 2.4: Number of individuals, 2013 - 2016

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-13	15 418 920	12.5%	2013	6 846 511	6 103 488	89.1%
31-Mar-14	16 779 711	8.8%	2014	6 823 881	5 806 204	85.1%
31-Mar-15	18 185 538	8.4%	2015	6 554 174	5 370 717	81.9%
31-Mar-16	19 075 270	4.9%	2016	6 367 627	4 800 344	75.4%

1. Number of individuals registered at 31 March of each year (active cases excluding cases where status is in suspense, dormant, estate, insolvent, inactive or address unknown).

2. The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.

Expected submissions and assessed individual taxpayers

The proportion of returns that have been received by SARS is more accurately measured against the number of returns expected to be submitted than against the number of taxpayers on the register. Some taxpayers are not required to submit a return because their earnings are below the tax threshold or they are unemployed.

In February 2014 the International Monetary Fund (IMF) launched the Tax Administration Diagnostic Assessment Tool (TADAT) that defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this edition of the *Tax Statistics*. There are many individual taxpayers currently submitting returns who are below the compulsory submission threshold. These taxpayers are therefore not liable to submit

a return but still elect to submit a return, possibly to recover tax deducted as they may qualify for refunds that the employer was not aware of.

The submission taxable income threshold introduced in 2008 was R120 000. This was increased to R250 000 for the 2013 tax year and to R350 000 for the 2015 tax year. This change in the submission threshold may impact on the accuracy of the expected submissions for 2013, 2014 and 2015.

Expected submission counts for each tax year include all taxpayers who have been assessed for a tax year as well as taxpayers with an “active” status who were assessed in any of the two previous years. The number of individuals expected to submit income tax returns was 6.8 million in 2013. This decreased to 6.5 million in 2015, due to the increase in the threshold for submission of returns mentioned earlier. Based on data available at the end of June 2017, 89.1% of expected return submissions for 2013 had been assessed while 85.1% had been assessed for 2014, 81.9% for 2015 and 75.4% for 2016. In ensuing years, the level of assessment for any given tax year increases as more outstanding returns are submitted and processed.

The statistics in the remainder of this chapter are based on assessments issued by SARS.

TAXABLE INCOME AND TAX ASSESSED

Table 2.5 shows a summary of the number of individual taxpayers assessed, as well as their taxable income and the tax assessed.

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2013 - 2016

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as % of taxable income
2013	6 103 488	1 296 851	212 477	246 335	40 360	19.0%
2014	5 806 204	1 374 910	236 800	269 481	46 413	19.6%
2015	5 370 717	1 456 411	271 176	288 873	53 787	19.8%
2016	4 800 344	1 441 535	300 298	296 959	61 862	20.6%

Tax assessed as a percentage of taxable income remains at around 20%. This shows the impact of fiscal drag relief in countering inflation without significantly changing the after-tax income distribution. The lower effective income tax rate in 2013 was mainly due to the replacement of the medical scheme contribution deduction with a medical scheme contribution tax credit (effective 1 March 2012). This rate increased from 19.6% in the 2014 tax year to 19.8% and 20.6% in the 2015 and 2016 tax years respectively. The increase in the 2016 tax year is a result of a partial fiscal drag relief to individuals as well as the increase of the top marginal tax rate from 40% to 41% in the 2016 tax year, as announced in the Budget presented in February 2015.

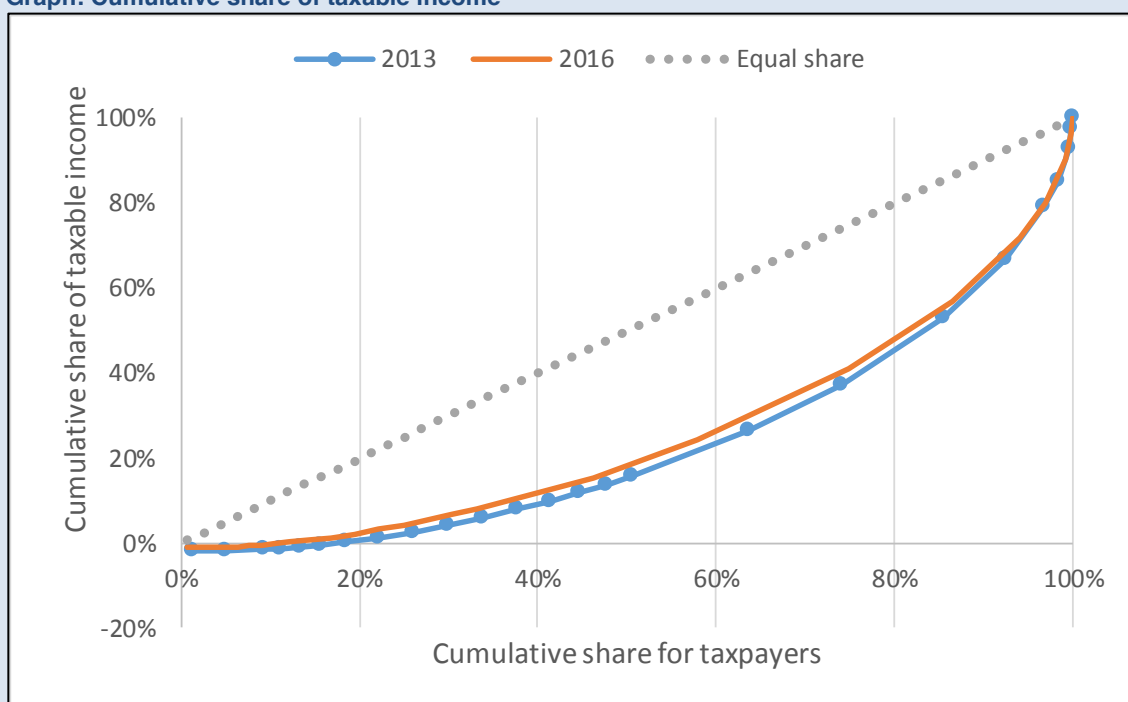
Average taxable income increased by 14.5% in the 2015 year compared to the 10.7% increase in 2016 which is reflective of a slowdown in the economy, lower wage settlements, containment of bonus payments, job shedding and increasing unemployment as well as lower inflation.

Personal income tax concentration curves

Concentration curves are graphical representations of data that measure the degree of inequality and are also able to measure differences of inequality over time.

The key two variables in the concentration curves below are the share of taxable income against the cumulative share for personal income taxpayers. The concentration curves for taxable income for the tax periods 2013 and 2016 based on assessed taxpayers, depicts an improvement in the distribution of taxable income. Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system include the changes to the deduction of medical expenses to tax credits, the increase in the effective capital gains tax rates, changes to company car fringe benefits on imported vehicles, as well as the partial adjustment for fiscal drag in 2013.

Graph: Cumulative share of taxable income



The cumulative share of tax liability against the cumulative share for personal income taxpayers is more unequal than the cumulative share of taxable income and mirrors the progressive nature of the personal income tax whereby taxpayers at higher taxable income levels are taxed at higher tax rates.



Distribution of tax liability across taxable income and income groups

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups. The table shows that for 2016, 75.0% of the assessed individual taxpayers had a taxable income below R350 000, i.e. most of the taxpayers fell below the return submission threshold. These taxpayers earned 41.0% of the total taxable income and contributed 21.0% of the tax assessed. A further 11.6% of the taxpayers earned between R350 001 to R500 000 in 2016 and were liable for 15.1% of the tax assessed.

Although taxpayers' contributions to the fiscus continue to reflect the income inequalities in the South African society, cohort structures based on tax administration data confirm that some upward social-economic mobility is taking place.

The number of taxpayers assessed in the brackets higher than R350 000 continues to grow. This is mainly due to above inflation adjustments to salaries as well as greater compliance. The R350 001 to R500 000 income tax bracket increased by 128 663 taxpayers (29.9%) between the 2013 and 2016 tax years while the upper bracket grew by 187 576 taxpayers (41.2%) during this period.

From the 2015 to the 2016 tax year, average taxable income for taxpayers within the income tax bracket of R70 001 to R350 000 increased by 3.8% while the group between R350 001 to R500 000 remained almost constant. Average taxable income for taxpayers in the group with taxable income higher than R500 000 decreased by 1.0%.

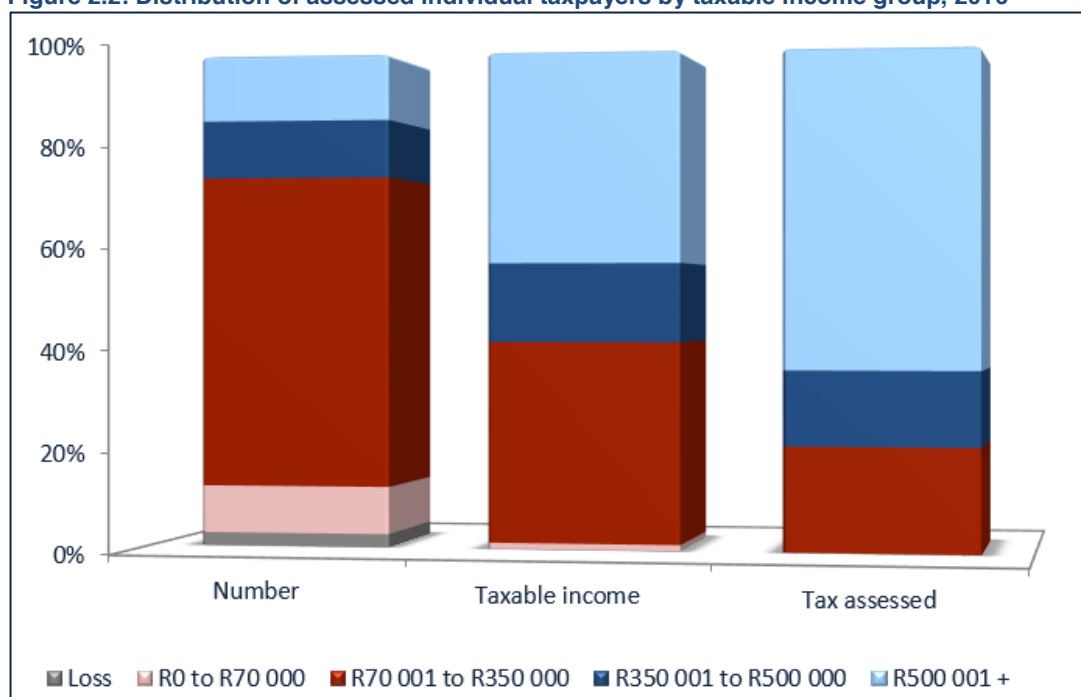
PERSONAL INCOME TAX

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2013 - 2016

Percentage	Taxable income group	2013	2014	2015	2016
Number of taxpayers	<= 0	5.0%	4.5%	3.4%	2.6%
	1 – 70 000	17.2%	14.8%	11.6%	9.6%
	70 001 – 350 000	63.4%	63.5%	64.0%	62.8%
	350 001 – 500 000	7.0%	8.2%	9.7%	11.6%
	500 000 +	7.5%	9.0%	11.3%	13.4%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-1.8%	-1.7%	-1.4%	-1.1%
	1 – 70 000	3.1%	2.4%	1.6%	1.2%
	70 001 – 350 000	51.8%	48.4%	44.4%	40.9%
	350 001 – 500 000	13.7%	14.3%	14.9%	16.0%
	500 000 +	33.1%	36.5%	40.5%	43.0%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	30.5%	27.5%	23.5%	21.0%
	350 001 – 500 000	15.3%	15.1%	14.6%	15.1%
	500 000 +	54.1%	57.4%	61.9%	63.9%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.2 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed according to taxable income group for 2016. Greater detail is provided in Table A2.1.1.

Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2016



Assessed losses for individuals do not only reflect the loss for that tax year, but include accumulated assessed losses brought forward from previous tax years. If an individual had a taxable profit for the current year, it is possible that they could still have an assessed loss brought forward from previous years.

Table A2.1.2 shows “income” included in the final taxable income calculation as recorded on the assessment. Note that interest exemptions and Capital Gains Tax (CGT) exclusions have not been taken into account. The income shown in the table is, therefore, based on taxable income plus deductions. However, the income shown is still not an indication of the gross income of taxpayers.

Deductions granted as a percentage of income was 5.6% in 2016. This percentage decreased from a high of 7.7% in 2013 mainly due to the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted for by employers for income tax purposes. From the 2015 tax year no medical expenses deductions appear on assessments as the additional medical expenses tax credit is treated as a rebate against tax payable and not as a deduction in determining taxable income.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (rather than taxable income groups). The largest portion of the R86.3 billion allowed as deductions in 2016 was granted to taxpayers in the R500 000 + income bracket. Of their income, 6.5% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2016

Tax year	2016			
	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	121 836	-15 539	53	-15 592
1 – 70 000	450 686	16 694	231	16 463
70 001 – 350 000	2 893 638	571 491	24 696	546 794
350 001 – 500 000	605 612	250 243	15 335	234 908
500 000 +	728 572	704 912	45 951	658 962
Total	4 800 344	1 527 801	86 266	1 441 535
Income group	Average income per assessed taxpayer (Rand)	Average deduction allowed (Rand)	Average taxable income per assessed taxpayer (Rand)	Percentage of income granted as a deduction
<= 0	-127 543	436	-127 979	0.3%
1 – 70 000	37 041	512	36 529	1.4%
70 001 – 350 000	197 499	8 535	188 964	4.3%
350 001 – 500 000	413 207	25 322	387 886	6.1%
500 000 +	967 526	63 069	904 456	6.5%
Total	318 269	17 971	300 298	5.6%

Tracking of taxable income and tax liability of a cohort across 10 consecutive years, 2006 - 2015

To track changes in the taxable income of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2006. There were 4 006 466 taxpayers assessed in 2006. Of these, 2 372 294 taxpayers (59.2%) had been assessed for each of the subsequent nine years (2007 to 2015).

The retention rate across the 10-year period was 74.8% mainly due to the following reasons:

- The submission threshold introduced in 2008 was at R120 000, and remained at this level until the 2013 tax year when it was increased to R250 000. In the 2015 tax year it was increased again, to R350 000. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria.
- Some taxpayers assessed in 2006 may not have submitted returns for tax years 2008 and after for one or several reasons:
 - Death of taxpayer;
 - Emigration of taxpayer;
 - Leaving the formal active workforce due to retrenchment, resignation, retirement;
 - Insolvency of taxpayer; or
 - Failure to submit returns.

In 2006 there were 2 573 386 taxpayers (64.2% of those assessed) with taxable income below R120 000. By 2008 this number had increased slightly to 2 605 234 (56.1% of assessed) and then increased in 2012 to 3 139 065 taxpayers (49.4%). The total number of assessed taxpayers has, however, increased significantly from 4 006 466 in 2006 to 5 370 717 in 2015, an increase of 34.1% despite the increases in the minimum submission taxable income thresholds. The growth in the number of assessed taxpayers was much higher than the 13.9% increase in the South African population (from 47.3 million in 2005 to 54.0 million in 2014).

Table 2.8 shows the increase in taxable income and tax assessed, for the taxpayers assessed throughout the 10-year tax period.

PERSONAL INCOME TAX

Table 2.8: Distribution of taxable income and tax liability across 10 consecutive years, 2006 - 2015

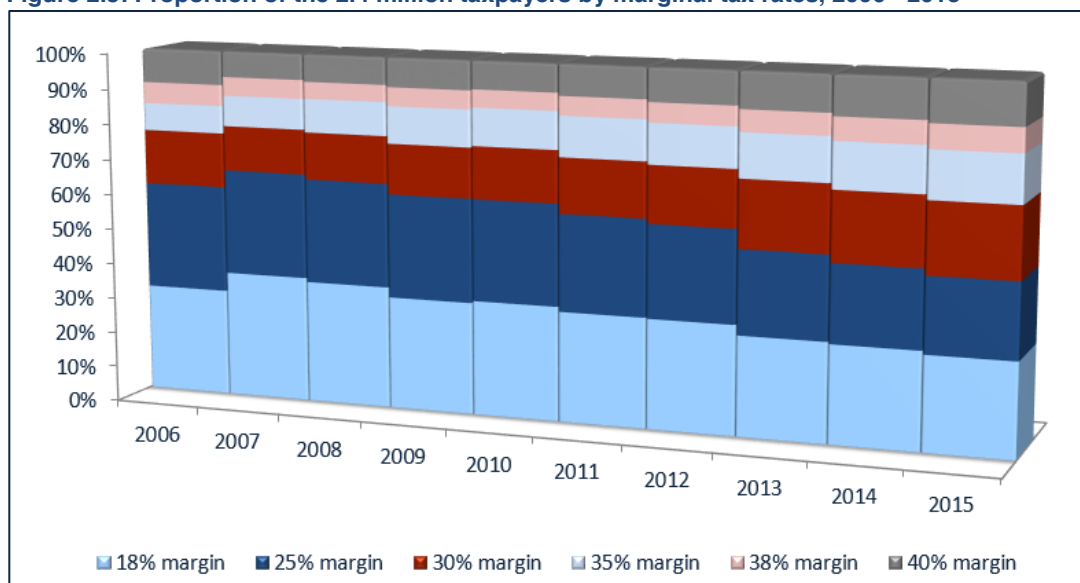
Tax year		2006			2015			Increase	
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
A: < 0	40 346	-8 870	1	0.0%	-2 937	1 875	-63.8%	5 933	1 874
B: = 0	80 068	–	2	0.0%	19 433	4 113	21.2%	19 433	4 111
C: 1 – 20 000	69 147	728	3	0.4%	12 119	2 280	18.8%	11 391	2 277
D: 20 001 – 30 000	48 048	1 227	4	0.3%	8 674	1 547	17.8%	7 447	1 543
E: 30 001 – 40 000	74 687	2 626	19	0.7%	12 833	1 991	15.5%	10 207	1 972
F: 40 001 – 50 000	71 021	3 206	117	3.7%	13 259	1 904	14.4%	10 053	1 787
G: 50 001 – 60 000	82 619	4 570	268	5.9%	16 749	2 397	14.3%	12 179	2 129
H: 60 001 – 70 000	109 448	7 136	556	7.8%	23 802	3 380	14.2%	16 666	2 823
I: 70 001 – 80 000	143 346	10 785	1 003	9.3%	34 015	4 906	14.4%	23 230	3 903
J: 80 001 – 90 000	143 630	12 194	1 308	10.7%	36 292	5 495	15.1%	24 098	4 187
K: 90 001 – 100 000	161 568	15 401	1 899	12.3%	43 816	6 864	15.7%	28 415	4 964
L: 100 001 – 110 000	150 830	15 799	2 129	13.5%	43 397	7 106	16.4%	27 598	4 977
M: 110 001 – 120 000	132 892	15 292	2 218	14.5%	40 485	6 936	17.1%	25 193	4 718
N: 120 001 – 130 000	130 820	16 326	2 504	15.3%	42 130	7 492	17.8%	25 804	4 988
O: 130 001 – 140 000	102 192	13 781	2 234	16.2%	35 031	6 613	18.9%	21 250	4 379
P: 140 001 – 150 000	87 458	12 670	2 172	17.1%	32 077	6 379	19.9%	19 407	4 206
Q: 150 001 – 200 000	267 052	46 033	8 843	19.2%	111 819	24 659	22.1%	65 786	15 816
R: 200 001 – 250 000	150 495	33 545	7 537	22.5%	77 977	19 176	24.6%	44 432	11 639
S: 250 001 – 350 000	152 968	44 846	11 641	26.0%	99 161	27 092	27.3%	54 315	15 451
T: 350 001 – 500 000	91 140	37 548	11 132	29.6%	77 842	23 535	30.2%	40 294	12 403
U: 500 001 – 750 000	46 883	28 044	9 108	32.5%	54 959	17 968	32.7%	26 915	8 859
V: 750 001 – 1 000 000	15 802	13 527	4 649	34.4%	24 760	8 539	34.5%	11 233	3 890
W: 1 000 001 – 2 000 000	14 826	19 841	7 167	36.1%	33 731	12 233	36.3%	13 890	5 066
X: 2 000 001 – 5 000 000	4 288	12 134	4 621	38.1%	17 756	6 748	38.0%	5 622	2 127
Y: 5 000 001 +	720	6 687	2 608	39.0%	21 693	8 626	39.8%	15 006	6 017
Total	2 372 294	365 076	83 746	22.9%	930 873	219 853	23.6%	565 797	136 107
<= 0	120 414	-8 870	3	0.0%	16 496	5 988	36.3%	25 366	5 985
1 – 70 000	454 970	19 493	968	5.0%	87 436	13 499	15.4%	67 943	12 531
70 001 – 350 000	1 623 251	236 672	43 489	18.4%	596 200	122 717	20.6%	359 528	79 228
350 001 – 500 000	91 140	37 548	11 132	29.6%	77 842	23 535	30.2%	40 294	12 403
500 000 +	82 519	80 233	28 154	35.1%	152 899	54 114	35.4%	72 666	25 960
Total	2 372 294	365 076	83 746	22.9%	930 873	219 853	23.6%	565 797	136 107

Over this period, the average taxable income of all assessed taxpayers increased by a CAGR of 12.3%. Changes to tax legislation also contributed to the growth in assessed tax. These changes included the tax changes to medical deductions, fringe benefits and travel expenses.

The average taxable income for the 2 372 294 taxpayers increased at a rate of 11.0% during the 10-year period. This indicates that these taxpayers recorded lower increases in taxable income than the average of all individuals assessed (the latter includes new entrants).

Figure 2.3 shows how the 2.4 million taxpayers' taxable income shifted across the tax brackets due to increases in taxable income.

Figure 2.3: Proportion of the 2.4 million taxpayers by marginal tax rates, 2006 - 2015



Personal income tax concentration curves

Panel data, also known as longitudinal data or cross-sectional time series data in some special cases, is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.

Panel tax data whereby the distribution of these taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2006 to 2015 is depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal over this time period. The more equal distribution may be attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups.

PERSONAL INCOME TAX

Graph: Panel data cumulative share of taxable income

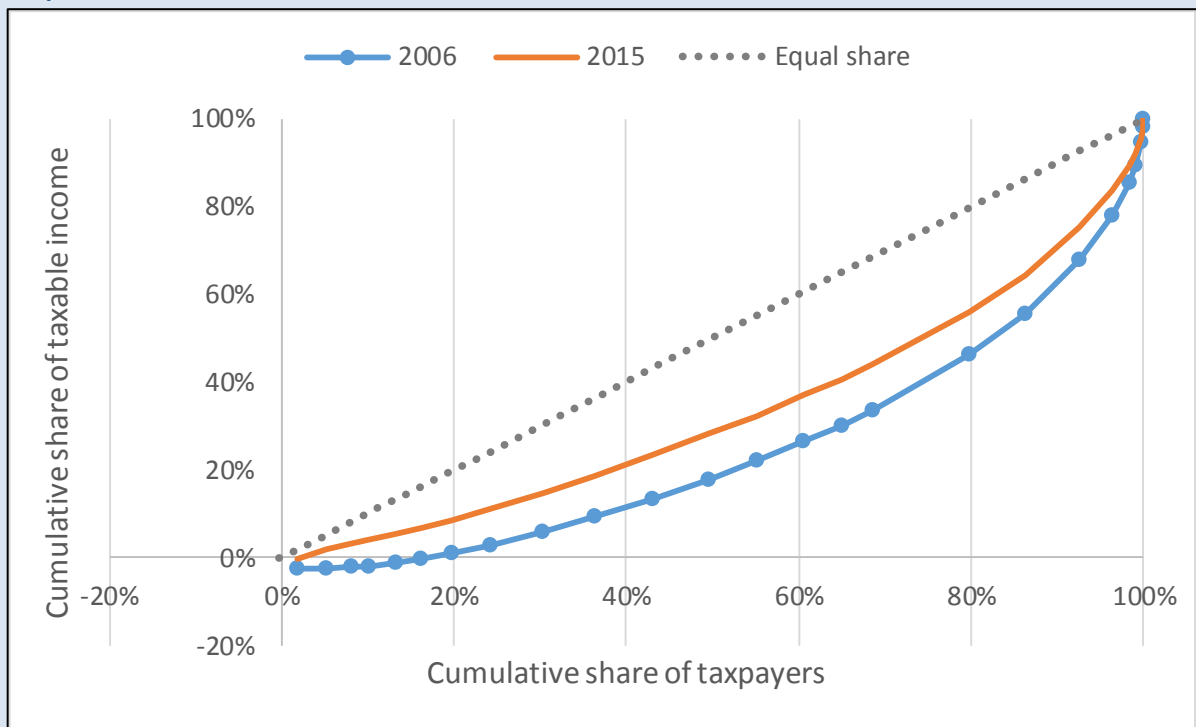


Table 2.9 shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets for the 2006 tax assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2006 and 2015

Tax year		2006			2015			Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	1 699	99	11	11.1%	232	35	15.1%	133	24
6 - 10	3 149	175	24	13.7%	461	83	18.0%	286	59
11 - 15	4 408	234	31	13.2%	697	119	17.1%	463	88
16 - 20	9 398	409	53	13.0%	2 515	499	19.8%	2 106	446
21 - 25	99 769	7 593	1 043	13.7%	39 674	9 014	22.7%	32 081	7 971
26 - 30	257 370	30 664	5 569	18.2%	112 137	26 680	23.8%	81 473	21 111
31 - 35	365 445	53 409	11 272	21.1%	160 707	38 763	24.1%	107 298	27 491
36 - 40	383 366	61 580	13 868	22.5%	163 498	39 312	24.0%	101 918	25 444
41 - 45	359 647	60 904	14 289	23.5%	150 658	36 025	23.9%	89 754	21 736
46 - 50	311 666	54 731	13 361	24.4%	124 640	29 971	24.0%	69 909	16 610
51 - 55	222 118	40 582	10 393	25.6%	92 845	24 426	26.3%	52 263	14 033
56 - 60	149 205	28 175	7 626	27.1%	40 555	8 311	20.5%	12 380	685
61 - 65	90 851	14 360	3 804	26.5%	19 458	3 312	17.0%	5 098	-492
66 - 70	57 215	6 633	1 396	21.0%	11 078	1 565	14.1%	4 445	169
71 - 75	32 193	3 185	580	18.2%	6 151	789	12.8%	2 966	209
75 +	24 795	2 348	423	18.0%	5 571	947	17.0%	3 223	524
Total	2 372 294	365 081	83 743	22.9%	930 877	219 851	23.6%	565 796	136 108
0 - 55	2 018 035	310 380	69 914	22.5%	848 064	204 927	24.2%	537 684	135 013
56 +	354 259	54 701	13 829	25.3%	82 813	14 924	18.0%	28 112	1 095
Total	2 372 294	365 081	83 743	22.9%	930 877	219 851	23.6%	565 796	136 108

The national average tax assessed per individual increased from R27 788 per individual in 2006 to R53 787 in 2015, an increase of 93.6%. The 2.3 million taxpayers, however, increased their average tax assessed per taxpayer from R35 301 in 2006 to R92 674 in 2015, an increase of 162.5%.

The average taxable income of assessed taxpayers younger than 56 years in 2015 (2.0 million), increased by a compound annual growth rate of 11.8%. It, however, only increased by 4.7% for taxpayers 56 and older. The lower growth for the 56 and older group can be attributed to:

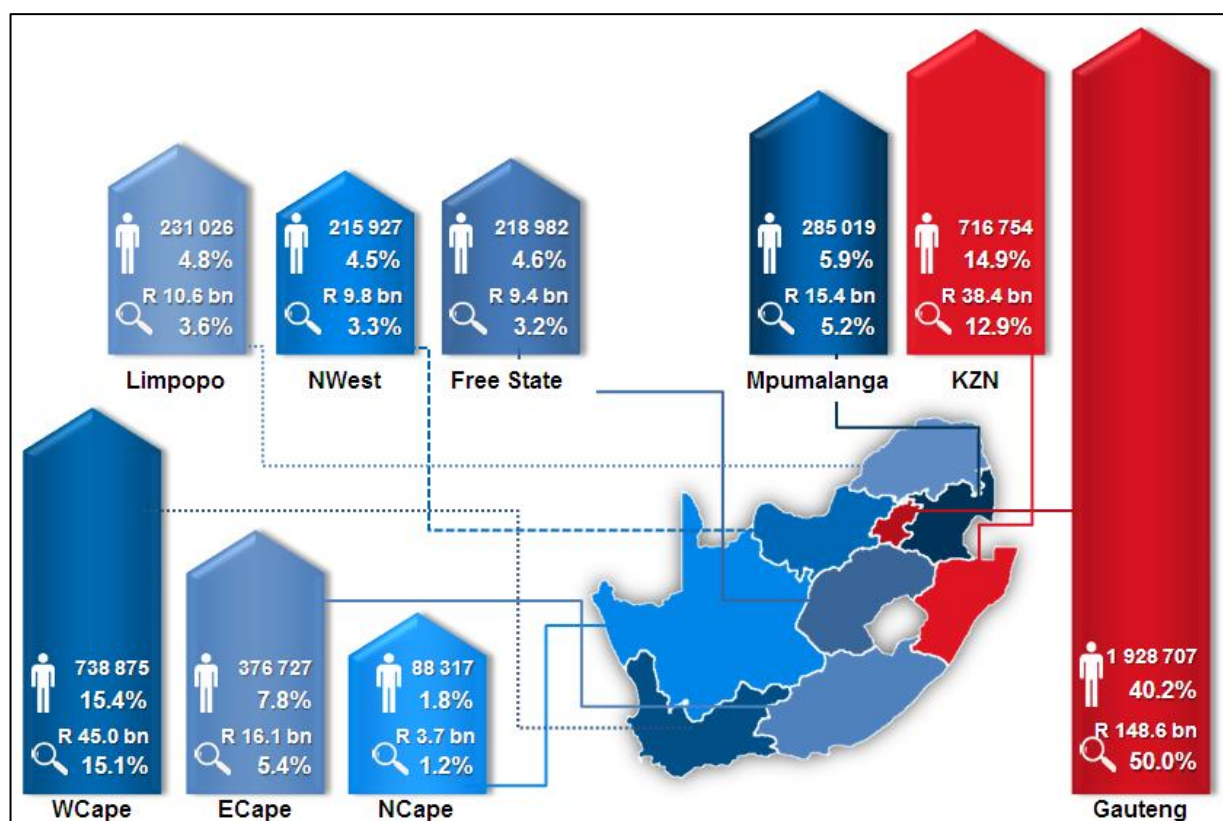
- Taxpayers that retired during this period and experienced a significant reduction in taxable income as salaries, their main source of income, were replaced with pension and investment income;
- Annual increases in pensions usually only compensate for inflation and are often lower than increases received by people earning salaries with no annual bonus payments;
- Taxpayers 65 and older can deduct all medical costs against taxable income.

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2016, determined according to the location of the SARS office at which the taxpayer is registered, reveals almost unchanged proportions between provinces compared to the previous year (*Figure 2.4* and *Table A2.1.3*).

PERSONAL INCOME TAX

Figure 2.4: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2016



This distribution does not indicate residence, economic activity or employment in provinces. Taxpayers may reside or be employed in a different province to the province where their office of registration is located. For example, a taxpayer may work and reside in Brits (North West), but may be registered in Pretoria (Gauteng). This taxpayer's taxable income and assessed tax would, therefore, be reflected in the figures for Gauteng and not in the North West province.

Distribution by province based on taxpayer residential information as submitted on income tax returns

The distribution of taxpayers, taxable income and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. The "unknown" province contained in the table indicates taxpayers who provided insufficient information to determine the province in which they reside. A study of taxpayers according to their place of residence provides a more accurate indication of the geographic distribution of taxpayers, as well as their taxable income and assessed tax, than an analysis that uses their office of registration. It also enables the distribution of taxpayers to be examined according to the municipality in which they reside.

PERSONAL INCOME TAX

Table 2.10: Assessed individual taxpayers by province, 2015 - 2016

Tax year	2015				2016			
	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Province ¹								
Eastern Cape	455 690	102 359	16 761	224 624	409 852	101 156	17 348	246 811
Free State	273 639	55 682	9 409	203 487	245 030	55 564	9 697	226 764
Gauteng	1 903 054	619 699	136 252	325 634	1 718 955	615 537	140 234	358 088
KwaZulu-Natal	757 800	185 730	32 961	245 091	677 114	182 925	33 859	270 154
Limpopo	288 529	67 155	10 885	232 750	262 634	67 719	11 525	257 846
Mpumalanga	319 522	79 537	14 766	248 925	280 949	77 158	14 812	274 633
North West	272 321	59 096	10 138	217 009	237 195	58 219	10 482	245 448
Northern Cape	118 643	26 548	4 546	223 764	104 009	25 688	4 539	246 979
Western Cape	858 013	232 163	47 293	270 582	760 812	231 895	49 216	304 799
Unknown province	123 506	28 442	5 862	230 288	103 794	25 674	5 247	247 355
Total	5 370 717	1 456 411	288 873	271 176	4 800 344	1 441 535	296 959	300 298
Percentage of total								
Eastern Cape	8.5%	7.0%	5.8%		8.5%	7.0%	5.8%	
Free State	5.1%	3.8%	3.3%		5.1%	3.9%	3.3%	
Gauteng	35.4%	42.5%	47.2%		35.8%	42.7%	47.2%	
KwaZulu-Natal	14.1%	12.8%	11.4%		14.1%	12.7%	11.4%	
Limpopo	5.4%	4.6%	3.8%		5.5%	4.7%	3.9%	
Mpumalanga	5.9%	5.5%	5.1%		5.9%	5.4%	5.0%	
North West	5.1%	4.1%	3.5%		4.9%	4.0%	3.5%	
Northern Cape	2.2%	1.8%	1.6%		2.2%	1.8%	1.5%	
Western Cape	16.0%	15.9%	16.4%		15.8%	16.1%	16.6%	
Unknown province	2.3%	2.0%	2.0%		2.2%	1.8%	1.8%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

1. Based on the province where the taxpayer resides.

Table 2.10 shows that most assessed taxpayers are based in Gauteng and they have the highest average taxable income at R358 088 followed by Western Cape at R304 799, Mpumalanga at R274 633, KwaZulu-Natal at R270 154 and Limpopo at R257 846 (Figure 2.5). The Free State has the lowest average taxable income at R226 764. The North West Province, Eastern Cape and Northern Cape have the next lowest average taxable income at R245 448, R246 811 and R246 979 respectively.

PERSONAL INCOME TAX

Figure 2.5: Average taxable income per assessed taxpayer by province (based on residential address), 2016

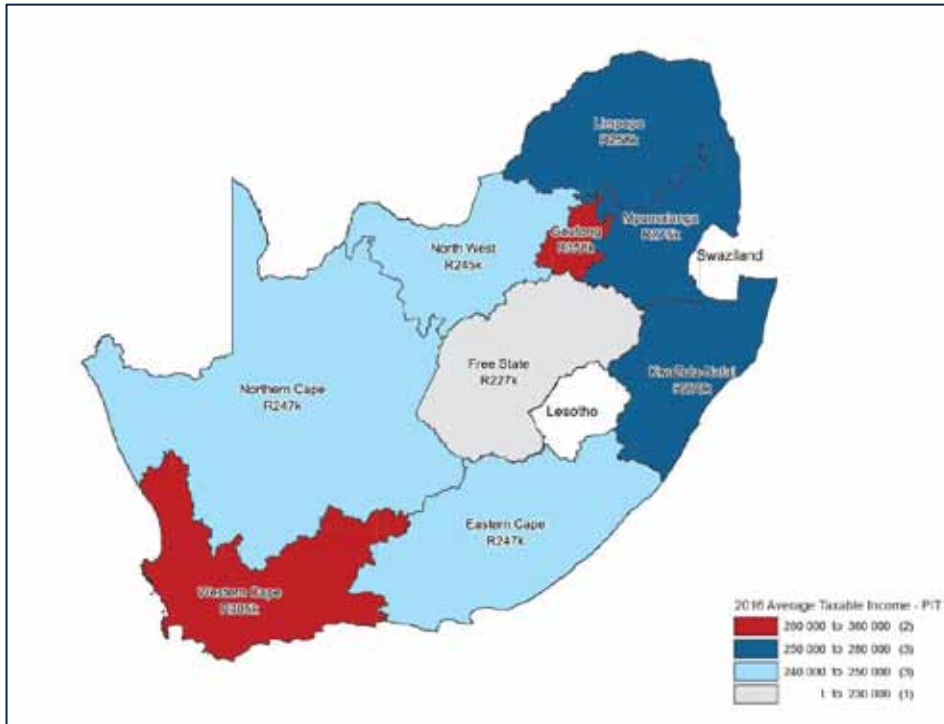
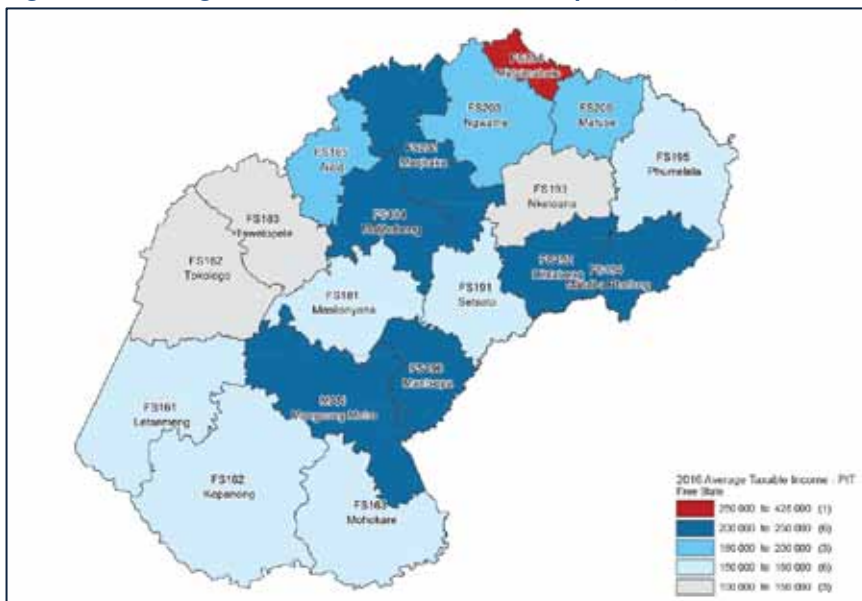


Figure 2.6 and Table 2.11 show the distribution of average taxable income by municipality for the Free State. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 213 local and metropolitan municipalities, using demarcation borders as available in June 2017. The number of municipalities reduced from 234 reported in the 2016 Publication as a result of merging of municipalities during the past year. This publication now reflects only the new names.

Figure 2.6: Average taxable income for Free State province, 2016



PERSONAL INCOME TAX

Table 2.11: Assessed individual taxpayers by municipality for Free State province, 2015 - 2016

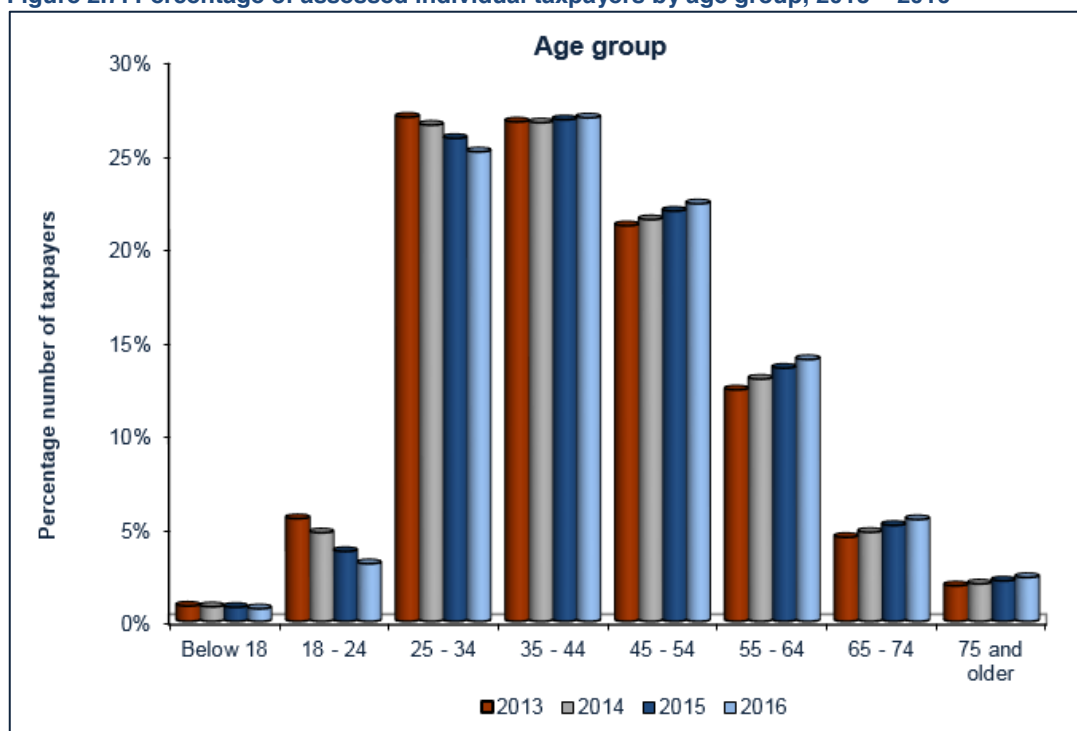
Tax year	2015				2016			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality								
Dihlabeng Local Municipality	13 718	2 567	448	187 126	12 315	2 611	475	212 018
Kopanong Local Municipality	3 459	569	88	164 498	3 110	558	94	179 421
Letsemeng Local Municipality	2 840	418	86	147 183	2 470	441	93	178 543
Mafube Local Municipality	3 695	558	101	151 015	3 269	600	108	183 542
Maluti a Phofung Local Municipality	20 929	3 830	530	183 000	18 929	3 879	570	204 924
Mangaung Metropolitan Municipality	101 019	22 998	3 885	227 660	92 105	22 966	4 001	249 346
Mantsopa Local Municipality	3 001	543	87	180 940	2 611	527	84	201 838
Masilonyana Local Municipality	4 564	621	91	136 065	4 192	707	119	168 655
Matjhabeng Local Municipality	44 501	9 470	1 487	212 804	39 608	9 396	1 562	237 225
Metsimaholo Local Municipality	25 680	6 195	1 171	241 238	22 435	5 886	1 142	262 358
Mohokare Local Municipality	1 967	269	40	136 756	1 720	271	39	157 558
Moqhaka Local Municipality	15 655	2 986	473	190 738	13 972	2 913	481	208 488
Nala Local Municipality	5 430	859	166	158 195	4 674	844	153	180 573
Ngwathe Local Municipality	10 117	1 722	304	170 209	8 838	1 667	310	188 617
Nketoana Local Municipality	3 293	396	85	120 255	2 947	413	90	140 143
Phumelela Local Municipality	2 736	324	80	118 421	2 378	376	76	158 116
Setsoto Local Municipality	6 005	982	156	163 530	5 152	917	159	177 989
Tokologo Local Municipality	1 618	106	28	65 513	1 268	151	30	119 085
Tswelopele Local Municipality	3 412	269	103	78 839	3 037	441	111	145 209
Total	273 639	55 682	9 409	203 487	245 030	55 564	9 697	226 764
Percentage of total								
Dihlabeng Local Municipality	5.0%	4.6%	4.8%		5.0%	4.7%	4.9%	
Kopanong Local Municipality	1.3%	1.0%	0.9%		1.3%	1.0%	1.0%	
Letsemeng Local Municipality	1.0%	0.8%	0.9%		1.0%	0.8%	1.0%	
Mafube Local Municipality	1.4%	1.0%	1.1%		1.3%	1.1%	1.1%	
Maluti a Phofung Local Municipality	7.6%	6.9%	5.6%		7.7%	7.0%	5.9%	
Mangaung Metropolitan Municipality	36.9%	41.3%	41.3%		37.6%	41.3%	41.3%	
Mantsopa Local Municipality	1.1%	1.0%	0.9%		1.1%	0.9%	0.9%	
Masilonyana Local Municipality	1.7%	1.1%	1.0%		1.7%	1.3%	1.2%	
Matjhabeng Local Municipality	16.3%	17.0%	15.8%		16.2%	16.9%	16.1%	
Metsimaholo Local Municipality	9.4%	11.1%	12.4%		9.2%	10.6%	11.8%	
Mohokare Local Municipality	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Moqhaka Local Municipality	5.7%	5.4%	5.0%		5.7%	5.2%	5.0%	
Nala Local Municipality	2.0%	1.5%	1.8%		1.9%	1.5%	1.6%	
Ngwathe Local Municipality	3.7%	3.1%	3.2%		3.6%	3.0%	3.2%	
Nketoana Local Municipality	1.2%	0.7%	0.9%		1.2%	0.7%	0.9%	
Phumelela Local Municipality	1.0%	0.6%	0.9%		1.0%	0.7%	0.8%	
Setsoto Local Municipality	2.2%	1.8%	1.7%		2.1%	1.7%	1.6%	
Tokologo Local Municipality	0.6%	0.2%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	1.2%	0.5%	1.1%		1.2%	0.8%	1.1%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Distribution by age group

Figure 2.7 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in the four age groups older than 35-44 grew in 2016, while the representation of taxpayers in other age groups declined. This is likely to be due to the increase in the submission threshold. This would have resulted in fewer younger taxpayers, who usually earn

taxpayers, submitting returns. Almost 27% of assessed taxpayers are in the 35-44 age group. This group earns nearly a third of the total taxable income and contributes nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2013 – 2016



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2016, as shown in *Figure 2.8* and *Table A2.1.5*, females accounted for 44.9% of assessed individual taxpayers, earned 38.0% of the taxable income and contributed 32.1% of the tax assessed.

Females had an average taxable income of R254 123 in 2016 and were liable for tax of R44 206 at an effective rate of 17.4%. This contrasts with males who had an average taxable income of R337 898 and were liable for tax of R76 239 at an effective rate of 22.6%. Females on average earned 24.8% less than males, as measured by taxable income, and were liable for 42.0% less tax than males. A percentage of 1.3% of total taxpayers couldn't be identified and are included under the male gender numbers.

Figure 2.8: Male and female assessed individual taxpayers by main taxable income group, 2016

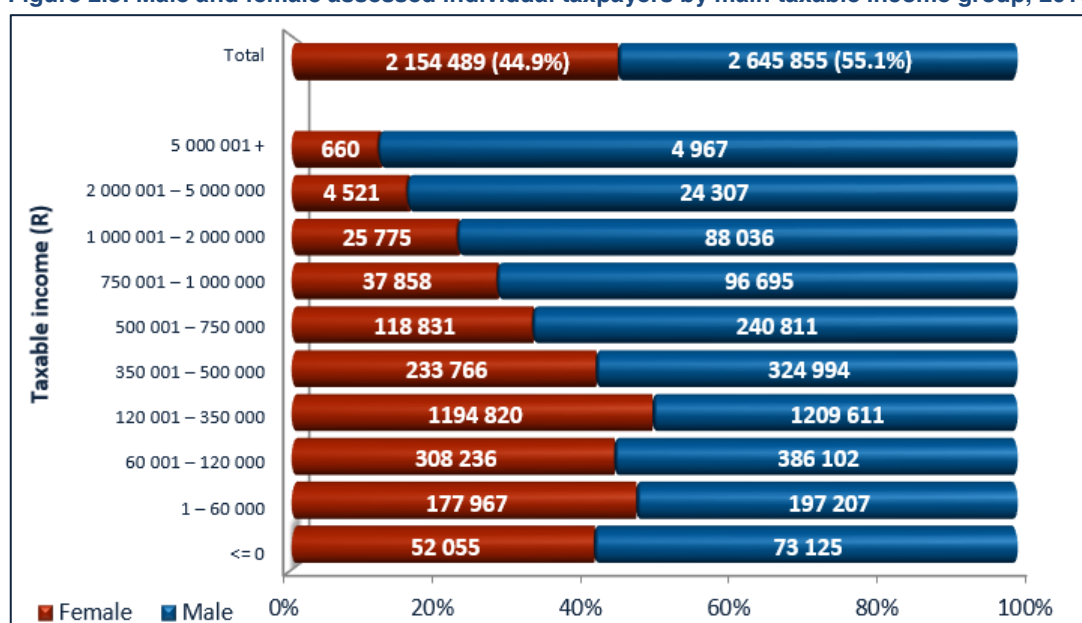


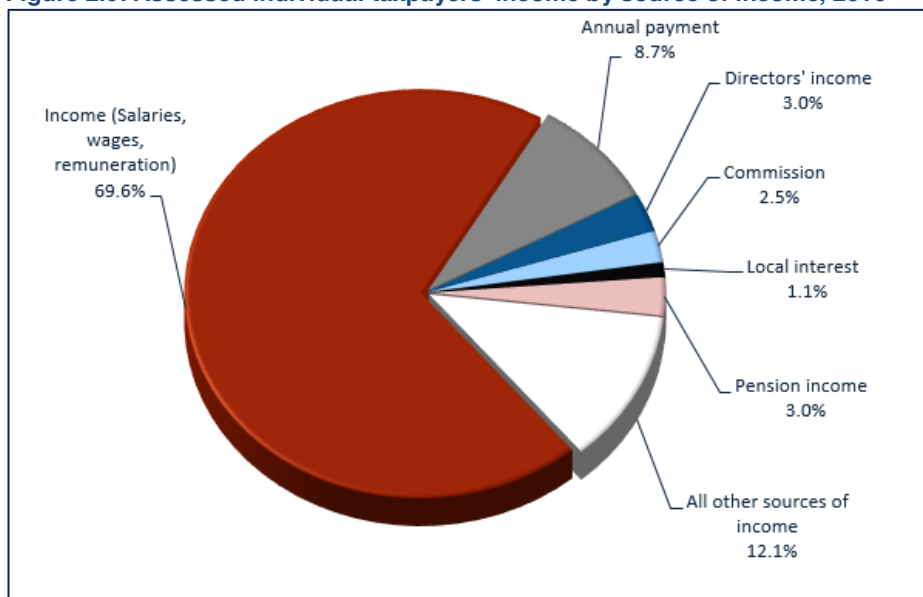
Table A2.1.6 shows that the number of individuals with taxable income between zero and R350 000 was divided almost evenly between females and males. However, as taxable income increased the proportion of females declined significantly. Only 28.1% of taxpayers with taxable income between R750 000 and R1 million in 2016 were female. This proportion declines further to only 11.7% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed increased from 42.2% in 2013 to 44.9% in 2016. This was mainly due to more females than males becoming liable for submitting tax returns as their earnings increased so as to exceed the assessment threshold.

Distribution by source of income

Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. More than 4.7 million individual taxpayers received income in 2016 from remuneration, pensions or annuities. Almost 3.3 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2016 more than 233 000 individual taxpayers earned interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural person under 65 years of age, up to R23 800 per annum, and persons 65 years and older, up to R34 500 per annum, is exempt from taxation. The taxable portion of local interest increased from R11.8 billion in 2013 to R16.2 billion in 2016. The number of taxpayers with foreign interest increased from 103 650 in 2013 to more than 198 000 in 2016. This was mainly the result of the removal of the tax exemption on foreign interest.

Figure 2.9: Assessed individual taxpayers' income by source of income, 2016

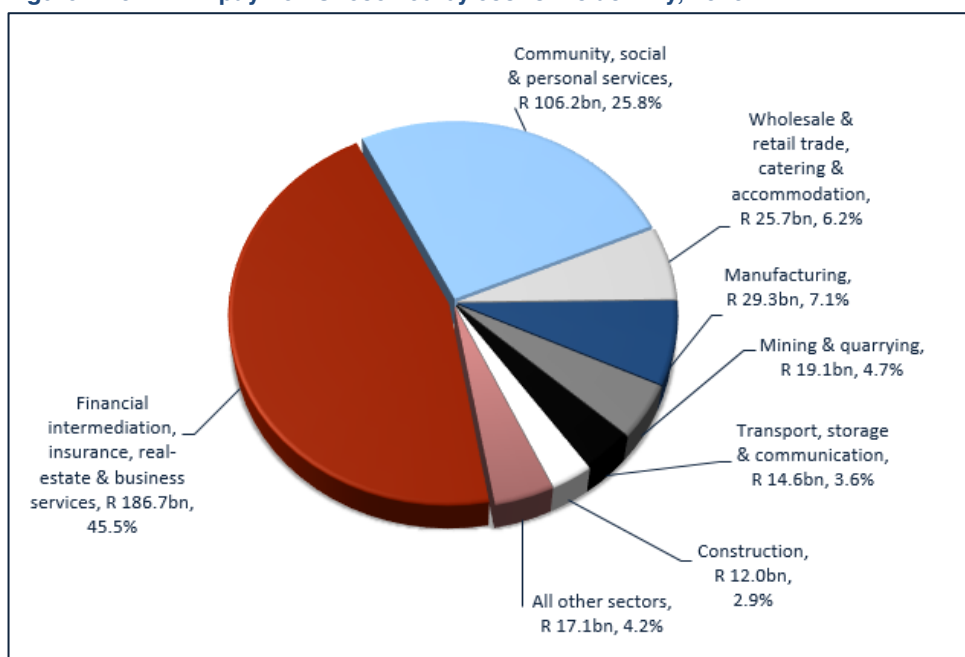


Distribution by economic activity

Table A2.3.1 shows PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. It should be noted that the source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The *Financial intermediation, insurance, real-estate & business services* sector employed the largest number of assessed individual taxpayers in 2016/17 (45.5%) followed by the *Community, social and personal services* sector (25.8%). Employers in the *Financial intermediation, insurance, real-estate & business services* sector contributed almost half of the PAYE.

Figure 2.10: PAYE payments received by economic activity, 2016/17

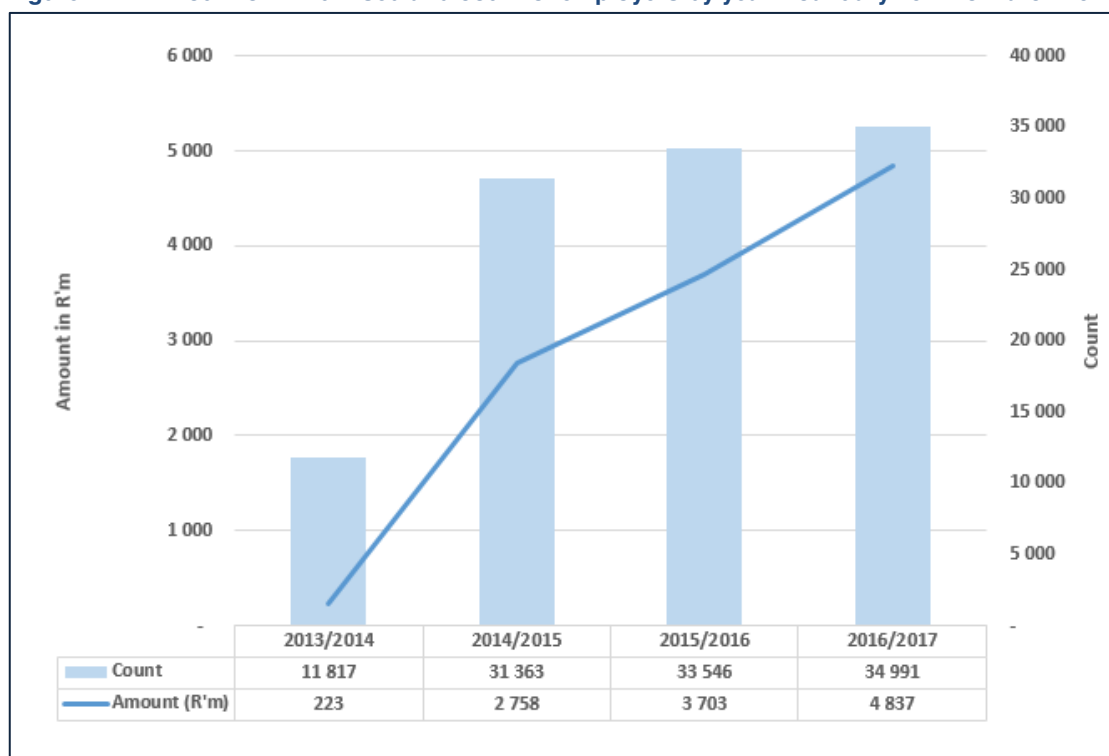


EMPLOYMENT TAX INCENTIVE (ETI)

Government introduced the employment tax incentive on 1 January 2014 to contribute to reducing youth unemployment. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the salary the employee receives unaffected. The employer can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees.

Total claims for the Employment Tax Incentive amounted to R11.2 billion for the period 1 January 2014 to 31 March 2017. The incentive was claimed by 50 977 unique employers.

Figure 2.11: Amount of ETI utilised and count of employers by year – January 2014 to March 2017



Employers in sectors represented by the Wholesale & Retail SETA claimed the highest amount of ETI followed by the Services SETA.

Table 2.12: ETI by SETA, January 2014 to March 2017

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017	
	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers
SETA								
Agriculture	32.2	894	269.1	1 900	356.8	2 028	532.0	2 109
Banking	1.3	52	17.7	127	28.5	113	27.9	122
Chemical	1.1	147	13.1	404	18.3	415	20.1	444
Construction	11.1	780	124.8	2 026	154.7	2 115	171.3	2 187
Culture, Arts, Tourism, Hospitality & Sports	14.0	877	192.9	2 025	295.2	2 121	342.7	2 213
Education	2.3	331	36.1	808	36.9	770	52.3	822
Energy	0.3	25	4.1	75	8.4	82	9.3	94
Fibre Processing	5.3	440	74.5	1 040	119.8	1 132	136.0	1 168
Financial	2.5	426	44.4	1 006	64.6	1 024	59.1	1 042
Food & Beverage	4.8	298	93.4	742	121.3	873	151.3	960
Health & Welfare	2.6	351	50.3	1 014	77.7	1 024	85.4	1 053
Information systems, electronics	4.7	326	44.3	839	56.7	865	92.7	928
Insurance	2.2	100	15.3	260	15.9	234	21.3	231
Manufacturing	10.7	1 053	106.6	2 695	150.7	2 666	261.9	2 624
Mining	0.9	119	18.3	296	16.4	301	20.9	311
Safety & Security	10.6	285	123.1	621	153.3	633	188.4	630
Services	51.1	2 190	540.7	5 721	841.9	5 692	1 151.4	5 570
Transport	2.4	257	39.4	692	62.9	667	70.2	683
Wholesale & Retail	58.7	1 602	892.1	4 074	1 031.8	4 374	1 314.1	4 616
Other	4.3	1 264	58	4 998	91	6 417	129	7 184
Total	223	13 066	2 815	36 310	3 792	39 913	4 963	42 123

The data in these summaries are based on monthly employer declarations received (EMP201).

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated in. Assessed individual taxpayers with business income comprised 4.4% of the total number of assessed individual taxpayers in 2016 compared to 6.2% in 2013, 6.9% in 2014 and 5.8% in 2015. This is indicative of the moderation in real economic growth since then. It is however expected for the number of cases for the 2016 tax year to increase as assessments are finalised as not all cases have been finalised on the date data has been extracted for this publication.

The *Financing, insurance, real-estate & business services* sector contributed 37.6% of the total taxable income of assessed individual taxpayers with business income. This sector contributed 33.2% of the total number of assessed individual taxpayers with business income, followed by *Medical, dental and other health and veterinary services* (5.8%), *Agencies and services* (5.7%) and *Agriculture, forestry and fishing* (5.7%) sectors.

ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals. However, this allowance has steadily decreased in relative terms from 28.8% in 2013 to 25.7% in 2016 (Figure 2.12). This decline

is mainly the result of changes in tax policy introduced in 2010 intended to curb the abuse of claiming for deemed travelling expenses.

Figure 2.12: Assessed individual taxpayers' allowances, 2016

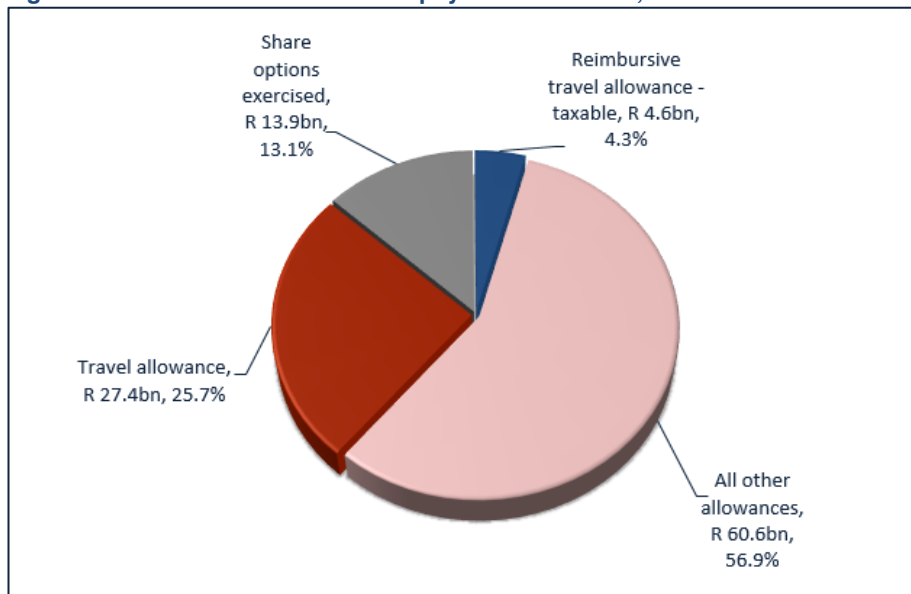


Table A2.5.1 shows the consolidation for all tax years 2013 to 2016 to enable a comparison. The most significant allowances are shown according to taxable income group in Tables A2.5.2 to A2.5.4.

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R58.6 billion in 2013 to R64.7 billion in 2016.

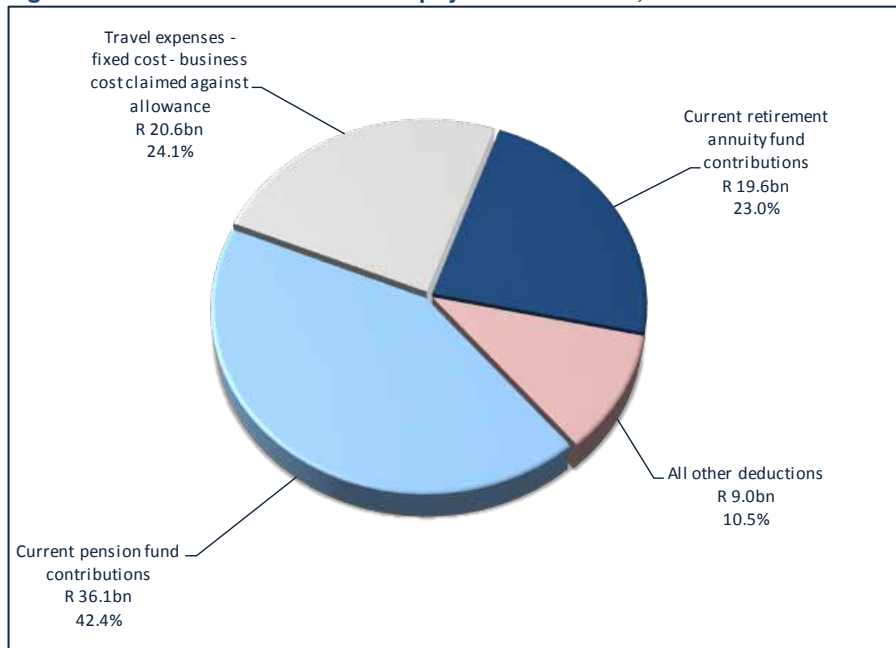
Medical scheme contributions paid on behalf of employees remained the largest fringe benefit. In 2013 it amounted to R43.9 billion and by 2016 it had increased to R48.0 billion. The most significant fringe benefits are shown by taxable income group in Tables A2.6.2 to A2.6.4.

Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of individual taxpayers' deductions allowed on assessment. The deductions for pension fund and retirement annuity fund contributions as a proportion of total deductions, increased to 64.7% in 2016 (Figure 2.13). The proportion of deductions allowed for medical expenses, excluding allowable deductions associated with disability, reduced from 16.3% in 2013 to zero in the 2015 tax year. This decrease was due to the introduction of the medical scheme fees tax credit since 2012. From the 2015 tax year no deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against tax payable and not a deduction in determining taxable income.

The most significant deductions are shown, by taxable income group, in Tables A2.7.2 to A2.7.8.

Figure 2.13: Assessed individual taxpayers' deductions, 2016



Tables A2.7.9 to A2.7.12 show the significant deductions allowed by value of the deduction. For the 2016 year:

- 22.6% of assessed taxpayers had current pension fund contributions of between R10 000 and R15 000;
- 45.3% had current retirement annuity fund contributions of up to R5 000; and
- 9.1% had travel expenses between R50 000 and R60 000.

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	80 056	-23 659	1	73 850	-22 977	1	48 591	-20 318	1	34 348	-15 635	0
B: = 0	223 259	-	3	186 265	-	2	133 528	-	0	90 832	-	0
C: 1 – 20 000	257 552	2 497	3	216 005	2 100	3	161 446	1 522	2	117 732	1 139	1
D: 20 001 – 30 000	120 889	3 041	3	102 660	2 576	3	76 884	1 926	2	59 415	1 488	1
E: 30 001 – 40 000	128 489	4 509	4	109 278	3 838	4	81 356	2 857	2	61 069	2 142	1
F: 40 001 – 50 000	143 819	6 497	5	118 107	5 330	5	86 380	3 896	3	65 698	2 963	2
G: 50 001 – 60 000	176 505	9 793	8	138 367	7 659	6	96 826	5 354	3	71 260	3 937	3
H: 60 001 – 70 000	220 851	14 366	65	176 185	11 501	18	120 650	7 891	5	84 244	5 499	3
I: 70 001 – 80 000	230 244	17 279	330	185 719	13 941	190	145 501	10 899	83	106 043	7 951	29
J: 80 001 – 90 000	238 554	20 304	638	194 075	16 504	433	154 672	13 157	280	114 967	9 798	169
K: 90 000 – 100 000	245 018	23 276	923	202 748	19 281	710	160 473	15 262	489	124 037	11 785	331
L: 100 001 – 110 000	236 006	24 769	1 165	202 981	21 312	941	170 417	17 898	714	129 803	13 636	503
M: 110 001 – 120 000	220 439	25 354	1 393	197 569	22 728	1 183	169 570	19 514	899	135 244	15 563	679
N: 120 001 – 130 000	202 414	25 281	1 605	186 758	23 344	1 410	162 478	20 305	1 052	130 764	16 345	803
O: 130 001 – 140 000	184 812	24 939	1 778	178 004	24 024	1 620	160 025	21 602	1 282	130 327	17 593	964
P: 140 001 – 150 000	176 844	25 635	2 008	173 691	25 182	1 835	153 530	22 262	1 454	135 175	19 609	1 224
Q: 150 001 – 200 000	799 746	138 965	13 713	768 883	134 034	12 553	726 577	126 981	10 335	626 441	109 412	8 467
R: 200 001 – 250 000	631 853	141 329	18 209	624 174	140 088	17 582	608 444	136 692	15 656	563 190	126 109	13 937
S: 250 001 – 350 000	701 156	204 861	33 419	769 777	225 662	35 726	825 239	242 703	35 674	818 534	241 765	35 348
T: 350 001 – 500 000	430 097	178 230	37 676	476 248	197 287	40 661	523 072	216 664	42 175	558 760	231 054	44 840
U: 500 001 – 750 000	262 245	157 871	41 111	299 674	180 503	46 151	340 452	205 313	50 503	359 642	217 058	53 724
V: 750 001 – 1 000 000	90 841	77 789	23 359	106 136	90 886	26 946	123 409	105 641	30 488	134 553	115 081	33 566
W: 1 000 001 – 2 000 000	78 170	103 725	34 829	91 046	120 835	40 279	106 824	141 695	46 461	113 811	150 647	50 191
X: 2 000 001 – 5 000 000	20 041	56 981	21 086	23 546	67 294	24 855	28 621	81 895	30 019	28 828	82 190	30 660
Y: 5 000 001 +	3 588	33 219	13 002	4 458	41 979	16 365	5 752	54 800	21 292	5 627	54 406	21 514
Total	6 103 488	1 296 851	246 335	5 806 204	1 374 910	269 481	5 370 717	1 456 411	288 873	4 800 344	1 441 535	296 959
<= 0	303 315	-23 659	4	260 115	-22 977	3	182 119	-20 318	2	125 180	-15 635	0
1 – 70 000	1 048 105	40 703	87	860 602	33 004	38	623 542	23 446	17	459 418	17 167	11
70 001 – 350 000	3 867 086	671 991	75 181	3 684 379	666 098	74 182	3 436 926	647 275	67 918	3 014 525	589 566	62 454
350 001 – 500 000	430 097	178 230	37 676	476 248	197 287	40 661	523 072	216 664	42 175	558 760	231 054	44 840
500 000 +	454 885	429 586	133 386	524 860	501 498	154 596	605 058	589 344	178 763	642 461	619 383	189 654
Total	6 103 488	1 296 851	246 335	5 806 204	1 374 910	269 481	5 370 717	1 456 411	288 873	4 800 344	1 441 535	296 959

PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	1.3%	-1.8%	0.0%	1.3%	-1.7%	0.0%	0.9%	-1.4%	0.0%	0.7%	-1.1%	0.0%
B: = 0	3.7%	-	0.0%	3.2%	-	0.0%	2.5%	-	0.0%	1.9%	-	0.0%
C: 1 – 20 000	4.2%	0.2%	0.0%	3.7%	0.2%	0.0%	3.0%	0.1%	0.0%	2.5%	0.1%	0.0%
D: 20 001 – 30 000	2.0%	0.2%	0.0%	1.8%	0.2%	0.0%	1.4%	0.1%	0.0%	1.2%	0.1%	0.0%
E: 30 001 – 40 000	2.1%	0.3%	0.0%	1.9%	0.3%	0.0%	1.5%	0.2%	0.0%	1.3%	0.1%	0.0%
F: 40 001 – 50 000	2.4%	0.5%	0.0%	2.0%	0.4%	0.0%	1.6%	0.3%	0.0%	1.4%	0.2%	0.0%
G: 50 001 – 60 000	2.9%	0.8%	0.0%	2.4%	0.6%	0.0%	1.8%	0.4%	0.0%	1.5%	0.3%	0.0%
H: 60 001 – 70 000	3.6%	1.1%	0.0%	3.0%	0.8%	0.0%	2.2%	0.5%	0.0%	1.8%	0.4%	0.0%
I: 70 001 – 80 000	3.8%	1.3%	0.1%	3.2%	1.0%	0.1%	2.7%	0.7%	0.0%	2.2%	0.6%	0.0%
J: 80 001 – 90 000	3.9%	1.6%	0.3%	3.3%	1.2%	0.2%	2.9%	0.9%	0.1%	2.4%	0.7%	0.1%
K: 90 000 – 100 000	4.0%	1.8%	0.4%	3.5%	1.4%	0.3%	3.0%	1.0%	0.2%	2.6%	0.8%	0.1%
L: 100 001 – 110 000	3.9%	1.9%	0.5%	3.5%	1.6%	0.3%	3.2%	1.2%	0.2%	2.7%	0.9%	0.2%
M: 110 001 – 120 000	3.6%	2.0%	0.6%	3.4%	1.7%	0.4%	3.2%	1.3%	0.3%	2.8%	1.1%	0.2%
N: 120 001 – 130 000	3.3%	1.9%	0.7%	3.2%	1.7%	0.5%	3.0%	1.4%	0.4%	2.7%	1.1%	0.3%
O: 130 001 – 140 000	3.0%	1.9%	0.7%	3.1%	1.7%	0.6%	3.0%	1.5%	0.4%	2.7%	1.2%	0.3%
P: 140 001 – 150 000	2.9%	2.0%	0.8%	3.0%	1.8%	0.7%	2.9%	1.5%	0.5%	2.8%	1.4%	0.4%
Q: 150 001 – 200 000	13.1%	10.7%	5.6%	13.2%	9.7%	4.7%	13.5%	8.7%	3.6%	13.0%	7.6%	2.9%
R: 200 001 – 250 000	10.4%	10.9%	7.4%	10.8%	10.2%	6.5%	11.3%	9.4%	5.4%	11.7%	8.7%	4.7%
S: 250 001 – 350 000	11.5%	15.8%	13.6%	13.3%	16.4%	13.3%	15.4%	16.7%	12.3%	17.1%	16.8%	11.9%
T: 350 001 – 500 000	7.0%	13.7%	15.3%	8.2%	14.3%	15.1%	9.7%	14.9%	14.6%	11.6%	16.0%	15.1%
U: 500 001 – 750 000	4.3%	12.2%	16.7%	5.2%	13.1%	17.1%	6.3%	14.1%	17.5%	7.5%	15.1%	18.1%
V: 750 001 – 1 000 000	1.5%	6.0%	9.5%	1.8%	6.6%	10.0%	2.3%	7.3%	10.6%	2.8%	8.0%	11.3%
W: 1 000 001 – 2 000 000	1.3%	8.0%	14.1%	1.6%	8.8%	14.9%	2.0%	9.7%	16.1%	2.4%	10.5%	16.9%
X: 2 000 001 – 5 000 000	0.3%	4.4%	8.6%	0.4%	4.9%	9.2%	0.5%	5.6%	10.4%	0.6%	5.7%	10.3%
Y: 5 000 001 +	0.1%	2.6%	5.3%	0.1%	3.1%	6.1%	0.1%	3.8%	7.4%	0.1%	3.8%	7.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	5.0%	-1.8%	0.0%	4.5%	-1.7%	0.0%	3.4%	-1.4%	0.0%	2.6%	-1.1%	0.0%
1 – 70 000	17.2%	3.1%	0.0%	14.8%	2.4%	0.0%	11.6%	1.6%	0.0%	9.6%	1.2%	0.0%
70 001 – 350 000	63.4%	51.8%	30.5%	63.5%	48.4%	27.5%	64.0%	44.4%	23.5%	62.8%	40.9%	21.0%
350 001 – 500 000	7.0%	13.7%	15.3%	8.2%	14.3%	15.1%	9.7%	14.9%	14.6%	11.6%	16.0%	15.1%
500 000 +	7.5%	33.1%	54.1%	9.0%	36.5%	57.4%	11.3%	40.5%	61.9%	13.4%	43.0%	63.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0	60 524	-23 206	-22 509	53 477	-22 499	-21 766	46 719	-20 257	-20 205	32 268	-15 576	-15 539
B: = 0	226 332	-70	-	189 562	-78	-	132 146	-5	-	89 568	-16	-
C: 1 – 20 000	249 577	2 138	2 410	209 260	1 752	2 019	161 246	1 480	1 513	118 099	1 105	1 134
D: 20 001 – 30 000	114 334	2 695	2 877	96 347	2 245	2 417	75 716	1 874	1 896	58 460	1 445	1 465
E: 30 001 – 40 000	121 090	4 019	4 247	103 090	3 402	3 618	79 872	2 771	2 806	59 915	2 074	2 102
F: 40 001 – 50 000	132 395	5 688	5 979	109 871	4 690	4 960	84 617	3 770	3 817	64 291	2 862	2 899
G: 50 001 – 60 000	158 582	8 423	8 805	126 855	6 679	7 028	93 461	5 105	5 169	69 487	3 790	3 840
H: 60 001 – 70 000	201 132	12 524	13 092	159 661	9 985	10 425	114 120	7 374	7 464	80 434	5 188	5 253
I: 70 001 – 80 000	216 270	15 454	16 233	171 511	12 267	12 878	137 580	10 154	10 304	101 023	7 474	7 571
J: 80 001 – 90 000	218 840	17 718	18 620	178 848	14 457	15 213	145 275	12 131	12 366	106 602	8 930	9 077
K: 90 000 – 100 000	230 644	20 835	21 933	182 544	16 468	17 363	149 203	13 862	14 181	117 577	10 954	11 182
L: 100 001 – 110 000	225 135	22 414	23 641	192 468	19 137	20 214	157 496	16 128	16 543	117 592	12 075	12 353
M: 110 001 – 120 000	218 879	23 816	25 182	190 571	20 726	21 937	163 051	18 239	18 769	127 267	14 257	14 652
N: 120 001 – 130 000	198 743	23 460	24 835	178 998	21 092	22 371	156 453	18 963	19 553	125 701	15 259	15 713
O: 130 001 – 140 000	182 863	23 241	24 668	170 240	21 624	22 978	150 649	19 686	20 333	124 817	16 339	16 846
P: 140 001 – 150 000	171 011	23 356	24 802	164 391	22 390	23 839	146 965	20 582	21 313	125 266	17 611	18 174
Q: 150 001 – 200 000	774 088	126 543	134 818	753 694	123 387	131 688	672 067	112 515	117 201	594 686	99 995	103 789
R: 200 001 – 250 000	626 157	131 265	140 594	597 120	125 180	134 085	593 625	126 557	132 933	537 841	115 229	120 656
S: 250 001 – 350 000	763 837	207 879	223 922	836 281	228 409	245 912	851 642	237 098	251 217	815 266	228 671	241 478
T: 350 001 – 500 000	475 699	181 690	197 289	525 014	200 642	217 572	567 296	219 554	234 744	605 612	234 908	250 243
U: 500 001 – 750 000	304 571	167 954	183 705	343 556	189 557	207 321	377 073	210 657	227 738	396 147	222 524	239 463
V: 750 001 – 1 000 000	111 467	87 269	95 521	129 982	101 648	111 281	148 069	116 791	126 791	158 481	125 663	135 884
W: 1 000 001 – 2 000 000	94 528	115 768	124 971	111 058	135 552	146 697	127 660	156 705	168 685	135 027	165 981	178 102
X: 2 000 001 – 5 000 000	22 930	61 506	64 917	26 977	72 496	76 624	32 516	87 798	92 509	32 866	88 469	93 211
Y: 5 000 001 +	3 860	34 474	35 633	4 828	43 704	45 084	6 200	56 880	58 691	6 051	56 326	58 253
Total	6 103 488	1 296 851	1 396 187	5 806 204	1 374 910	1 481 758	5 370 717	1 456 411	1 546 330	4 800 344	1 441 535	1 527 801
<= 0	286 856	-23 276	-22 509	243 039	-22 577	-21 766	178 865	-20 282	-20 205	121 836	-15 592	-15 539
1 – 70 000	977 110	35 487	37 411	805 084	28 753	30 467	609 032	22 374	22 665	450 686	16 463	16 694
70 001 – 350 000	3 826 467	635 980	679 249	3 616 666	625 137	668 478	3 324 006	605 914	634 712	2 893 638	546 794	571 491
350 001 – 500 000	475 699	181 690	197 289	525 014	200 642	217 572	567 296	219 554	234 744	605 612	234 908	250 243
500 000 +	537 356	466 970	504 747	616 401	542 956	587 007	691 518	628 831	674 414	728 572	658 962	704 912
Total	6 103 488	1 296 851	1 396 187	5 806 204	1 374 910	1 481 758	5 370 717	1 456 411	1 546 330	4 800 344	1 441 535	1 527 801

PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	1.0%	-1.8%	-1.6%	0.9%	-1.6%	-1.5%	0.9%	-1.4%	-1.3%	0.7%	-1.1%	-1.0%
B: = 0	3.7%	-0.0%	-	3.3%	-0.0%	-	2.5%	-0.0%	-	1.9%	-0.0%	-
C: 1 – 20 000	4.1%	0.2%	0.2%	3.6%	0.1%	0.1%	3.0%	0.1%	0.1%	2.5%	0.1%	0.1%
D: 20 001 – 30 000	1.9%	0.2%	0.2%	1.7%	0.2%	0.2%	1.4%	0.1%	0.1%	1.2%	0.1%	0.1%
E: 30 001 – 40 000	2.0%	0.3%	0.3%	1.8%	0.2%	0.2%	1.5%	0.2%	0.2%	1.2%	0.1%	0.1%
F: 40 001 – 50 000	2.2%	0.4%	0.4%	1.9%	0.3%	0.3%	1.6%	0.3%	0.2%	1.3%	0.2%	0.2%
G: 50 001 – 60 000	2.6%	0.6%	0.6%	2.2%	0.5%	0.5%	1.7%	0.4%	0.3%	1.4%	0.3%	0.3%
H: 60 001 – 70 000	3.3%	1.0%	0.9%	2.7%	0.7%	0.7%	2.1%	0.5%	0.5%	1.7%	0.4%	0.3%
I: 70 001 – 80 000	3.5%	1.2%	1.2%	3.0%	0.9%	0.9%	2.6%	0.7%	0.7%	2.1%	0.5%	0.5%
J: 80 001 – 90 000	3.6%	1.4%	1.3%	3.1%	1.1%	1.0%	2.7%	0.8%	0.8%	2.2%	0.6%	0.6%
K: 90 000 – 100 000	3.8%	1.6%	1.6%	3.1%	1.2%	1.2%	2.8%	1.0%	0.9%	2.4%	0.8%	0.7%
L: 100 001 – 110 000	3.7%	1.7%	1.7%	3.3%	1.4%	1.4%	2.9%	1.1%	1.1%	2.4%	0.8%	0.8%
M: 110 001 – 120 000	3.6%	1.8%	1.8%	3.3%	1.5%	1.5%	3.0%	1.3%	1.2%	2.7%	1.0%	1.0%
N: 120 001 – 130 000	3.3%	1.8%	1.8%	3.1%	1.5%	1.5%	2.9%	1.3%	1.3%	2.6%	1.1%	1.0%
O: 130 001 – 140 000	3.0%	1.8%	1.8%	2.9%	1.6%	1.6%	2.8%	1.4%	1.3%	2.6%	1.1%	1.1%
P: 140 001 – 150 000	2.8%	1.8%	1.8%	2.8%	1.6%	1.6%	2.7%	1.4%	1.4%	2.6%	1.1%	1.1%
Q: 150 001 – 200 000	12.7%	9.8%	9.7%	13.0%	9.0%	8.9%	12.5%	7.7%	7.6%	12.4%	6.9%	6.8%
R: 200 001 – 300 000	10.3%	10.1%	10.1%	10.3%	9.1%	9.0%	11.1%	8.7%	8.6%	11.2%	8.0%	7.9%
S: 300 001 – 400 000	12.5%	16.0%	16.0%	14.4%	16.6%	16.6%	15.9%	16.3%	16.2%	17.0%	15.9%	15.8%
T: 400 001 – 500 000	7.8%	14.0%	14.1%	9.0%	14.6%	14.7%	10.6%	15.1%	15.2%	12.6%	16.3%	16.4%
U: 500 001 – 750 000	5.0%	13.0%	13.2%	5.9%	13.8%	14.0%	7.0%	14.5%	14.7%	8.3%	15.4%	15.7%
V: 750 001 – 1 000 000	1.8%	6.7%	6.8%	2.2%	7.4%	7.5%	2.8%	8.0%	8.2%	3.3%	8.7%	8.9%
W: 1 000 001 – 2 000 000	1.5%	8.9%	9.0%	1.9%	9.9%	9.9%	2.4%	10.8%	10.9%	2.8%	11.5%	11.7%
X: 2 000 001 – 5 000 000	0.4%	4.7%	4.6%	0.5%	5.3%	5.2%	0.6%	6.0%	6.0%	0.7%	6.1%	6.1%
Y: 5 000 001 +	0.1%	2.7%	2.6%	0.1%	3.2%	3.0%	0.1%	3.9%	3.8%	0.1%	3.9%	3.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	4.7%	-1.8%	-1.6%	4.2%	-1.6%	-1.5%	3.3%	-1.4%	-1.3%	2.5%	-1.1%	-1.0%
1 – 70 000	16.0%	2.7%	2.7%	13.9%	2.1%	2.1%	11.3%	1.5%	1.5%	9.4%	1.1%	1.1%
70 001 – 350 000	62.7%	49.0%	48.7%	62.3%	45.5%	45.1%	61.9%	41.6%	41.0%	60.3%	37.9%	37.4%
350 001 – 500 000	7.8%	14.0%	14.1%	9.0%	14.6%	14.7%	10.6%	15.1%	15.2%	12.6%	16.3%	16.4%
500 000 +	8.8%	36.0%	36.2%	10.6%	39.5%	39.6%	12.9%	43.2%	43.6%	15.2%	45.7%	46.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [91.9% assessed]			2016 [75.4% assessed]		
Province ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	459 294	83 530	13 007	444 775	89 203	14 414	416 052	93 997	15 394	376 727	93 584	16 100
Free State	274 826	46 461	7 898	266 287	48 999	8 560	244 832	51 820	8 991	218 982	52 027	9 388
Gauteng	2 457 292	596 401	124 286	2 326 401	631 344	135 459	2 148 327	670 045	145 478	1 928 707	662 088	148 606
KwaZulu-Natal	923 460	183 694	32 140	870 966	193 278	34 983	801 591	203 625	37 364	716 764	200 652	38 389
Limpopo	272 806	53 285	8 414	265 307	57 229	9 308	251 529	60 815	10 020	231 026	61 542	10 599
Mpumalanga	363 261	73 639	13 392	350 770	78 510	14 710	323 284	81 937	15 426	285 019	79 363	15 410
North West	299 332	52 890	8 662	276 128	53 866	9 184	248 300	55 404	9 516	215 927	54 431	9 821
Northern Cape	108 367	18 144	2 956	105 263	19 756	3 307	100 211	21 567	3 698	88 317	20 884	3 663
Western Cape	944 850	188 807	35 579	900 307	202 724	39 555	836 591	217 201	42 988	738 875	216 963	44 983
Total	6 103 488	1 296 851	246 334	5 806 204	1 374 910	269 481	5 370 717	1 456 411	288 873	4 800 344	1 441 535	296 959
Percentage of total												
Eastern Cape	7.5%	6.4%	5.3%	7.7%	6.5%	5.3%	7.7%	6.5%	5.3%	7.8%	6.5%	5.4%
Free State	4.5%	3.6%	3.2%	4.6%	3.6%	3.2%	4.6%	3.6%	3.1%	4.6%	3.6%	3.2%
Gauteng	40.3%	46.0%	50.5%	40.1%	45.9%	50.3%	40.0%	46.0%	50.4%	40.2%	45.9%	50.0%
KwaZulu-Natal	15.1%	14.2%	13.0%	15.0%	14.1%	13.0%	14.9%	14.0%	12.9%	14.9%	13.9%	12.9%
Limpopo	4.5%	4.1%	3.4%	4.6%	4.2%	3.5%	4.7%	4.2%	3.5%	4.8%	4.3%	3.6%
Mpumalanga	6.0%	5.7%	5.4%	6.0%	5.7%	5.5%	6.0%	5.6%	5.3%	5.9%	5.5%	5.2%
North West	4.9%	4.1%	3.5%	4.8%	3.9%	3.4%	4.6%	3.8%	3.3%	4.5%	3.8%	3.3%
Northern Cape	1.8%	1.4%	1.2%	1.8%	1.4%	1.2%	1.9%	1.5%	1.3%	1.8%	1.4%	1.2%
Western Cape	15.5%	14.6%	14.4%	15.5%	14.7%	14.7%	15.6%	14.9%	14.9%	15.4%	15.1%	15.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	50 310	3 896	447	45 668	4 136	545	40 673	4 441	541	32 644	4 128	537
18 - 24	335 634	27 629	2 369	275 359	25 032	2 309	201 135	21 634	2 124	148 262	18 234	1 931
25 - 34	1 646 633	285 301	42 977	1 541 746	295 228	46 022	1 388 071	298 502	47 395	1 206 077	286 853	47 817
35 - 44	1 631 326	398 476	78 630	1 548 939	418 204	84 764	1 441 470	435 488	89 593	1 293 364	426 573	90 662
45 - 54	1 292 380	342 341	71 947	1 248 189	366 001	78 893	1 178 985	389 473	85 196	1 072 655	390 528	88 652
55 - 64	756 274	183 817	39 983	752 798	203 716	45 178	727 891	225 661	50 457	672 849	229 588	52 817
65 - 74	274 744	41 201	7 927	276 857	46 455	9 224	276 079	59 640	10 671	261 681	62 708	11 404
75 and older	116 187	14 191	2 054	116 648	16 139	2 547	116 413	21 573	2 897	112 812	22 923	3 140
Total	6 103 488	1 296 851	246 335	5 806 204	1 374 910	269 481	5 370 717	1 456 411	288 873	4 800 344	1 441 535	296 959
Percentage of total												
Below 18	0.8%	0.3%	0.2%	0.8%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24	5.5%	2.1%	1.0%	4.7%	1.8%	0.9%	3.7%	1.5%	0.7%	3.1%	1.3%	0.7%
25 - 34	27.0%	22.0%	17.4%	26.6%	21.5%	17.1%	25.8%	20.5%	16.4%	25.1%	19.9%	16.1%
35 - 44	26.7%	30.7%	31.9%	26.7%	30.4%	31.5%	26.8%	29.9%	31.0%	26.9%	29.6%	30.5%
45 - 54	21.2%	26.4%	29.2%	21.5%	26.6%	29.3%	22.0%	26.7%	29.5%	22.3%	27.1%	29.9%
55 - 64	12.4%	14.2%	16.2%	13.0%	14.8%	16.8%	13.6%	15.5%	17.5%	14.0%	15.9%	17.8%
65 - 74	4.5%	3.2%	3.2%	4.8%	3.4%	3.4%	5.1%	4.1%	3.7%	5.5%	4.4%	3.8%
75 and older	1.9%	1.1%	0.8%	2.0%	1.2%	0.9%	2.2%	1.5%	1.0%	2.4%	1.6%	1.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 581 906	471 453	73 843	2 498 370	505 291	82 080	2 355 778	541 171	89 613	2 154 489	547 505	95 242
Male	3 521 582	825 398	172 491	3 307 834	869 619	187 400	3 014 939	915 240	199 260	2 645 855	894 030	201 718
Total	6 103 488	1 296 851	246 334	5 806 204	1 374 910	269 481	5 370 717	1 456 411	288 873	4 800 344	1 441 535	296 959
Percentage of total												
Female	42.3%	36.4%	30.0%	43.0%	36.8%	30.5%	43.9%	37.2%	31.0%	44.9%	38.0%	32.1%
Male	57.7%	63.6%	70.0%	57.0%	63.2%	69.5%	56.1%	62.8%	69.0%	55.1%	62.0%	67.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2013 – 2016

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	34.2%	65.8%	100.0%	34.7%	65.3%	100.0%	33.1%	66.9%	100.0%	33.4%	66.6%	100.0%
B: = 0	41.3%	58.7%	100.0%	41.7%	58.3%	100.0%	42.4%	57.6%	100.0%	44.7%	55.3%	100.0%
C: 1 – 20 000	45.9%	54.1%	100.0%	47.4%	52.6%	100.0%	48.1%	51.9%	100.0%	49.4%	50.6%	100.0%
D: 20 001 – 30 000	44.0%	56.0%	100.0%	44.4%	55.6%	100.0%	46.7%	53.3%	100.0%	47.9%	52.1%	100.0%
E: 30 001 – 40 000	43.2%	56.8%	100.0%	43.4%	56.6%	100.0%	46.0%	54.0%	100.0%	46.6%	53.4%	100.0%
F: 40 001 – 50 000	41.5%	58.5%	100.0%	41.7%	58.3%	100.0%	44.4%	55.6%	100.0%	46.1%	53.9%	100.0%
G: 50 001 – 60 000	41.6%	58.4%	100.0%	41.9%	58.1%	100.0%	44.0%	56.0%	100.0%	45.6%	54.4%	100.0%
H: 60 001 – 70 000	40.4%	59.6%	100.0%	42.3%	57.7%	100.0%	44.7%	55.3%	100.0%	46.1%	53.9%	100.0%
I: 70 001 – 80 000	39.5%	60.5%	100.0%	40.1%	59.9%	100.0%	42.1%	57.9%	100.0%	44.5%	55.5%	100.0%
J: 80 001 – 90 000	40.3%	59.7%	100.0%	41.0%	59.0%	100.0%	42.0%	58.0%	100.0%	43.0%	57.0%	100.0%
K: 90 000 – 100 000	41.6%	58.4%	100.0%	42.0%	58.0%	100.0%	41.9%	58.1%	100.0%	43.5%	56.5%	100.0%
L: 100 001 – 110 000	43.8%	56.2%	100.0%	43.8%	56.2%	100.0%	43.1%	56.9%	100.0%	43.9%	56.1%	100.0%
M: 110 001 – 120 000	44.9%	55.1%	100.0%	44.8%	55.2%	100.0%	44.8%	55.2%	100.0%	45.7%	54.3%	100.0%
N: 120 001 – 130 000	46.6%	53.4%	100.0%	45.9%	54.1%	100.0%	45.7%	54.3%	100.0%	47.4%	52.6%	100.0%
O: 130 001 – 140 000	47.2%	52.8%	100.0%	47.9%	52.1%	100.0%	47.5%	52.5%	100.0%	47.6%	52.4%	100.0%
P: 140 001 – 150 000	47.6%	52.4%	100.0%	50.0%	50.0%	100.0%	48.5%	51.5%	100.0%	48.7%	51.3%	100.0%
Q: 150 001 – 200 000	47.0%	53.0%	100.0%	47.4%	52.6%	100.0%	48.9%	51.1%	100.0%	49.9%	50.1%	100.0%
R: 200 001 – 250 000	50.8%	49.2%	100.0%	51.8%	48.2%	100.0%	51.3%	48.7%	100.0%	49.5%	50.5%	100.0%
S: 250 001 – 350 000	43.0%	57.0%	100.0%	44.8%	55.2%	100.0%	47.4%	52.6%	100.0%	50.5%	49.5%	100.0%
T: 350 001 – 500 000	34.4%	65.6%	100.0%	36.8%	63.2%	100.0%	39.3%	60.7%	100.0%	41.8%	58.2%	100.0%
U: 500 001 – 750 000	27.5%	72.5%	100.0%	29.0%	71.0%	100.0%	30.7%	69.3%	100.0%	33.0%	67.0%	100.0%
V: 750 001 – 1 000 000	23.2%	76.8%	100.0%	24.8%	75.2%	100.0%	26.7%	73.3%	100.0%	28.1%	71.9%	100.0%
W: 1 000 001 – 2 000 000	18.1%	81.9%	100.0%	19.4%	80.6%	100.0%	21.5%	78.5%	100.0%	22.6%	77.4%	100.0%
X: 2 000 001 – 5 000 000	12.2%	87.8%	100.0%	13.3%	86.7%	100.0%	15.2%	84.8%	100.0%	15.7%	84.3%	100.0%
Y: 5 000 001 +	9.2%	90.8%	100.0%	10.5%	89.5%	100.0%	12.7%	87.3%	100.0%	11.7%	88.3%	100.0%
Total	42.3%	57.7%	100.0%	43.0%	57.0%	100.0%	43.9%	56.1%	100.0%	44.9%	55.1%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross								
3601 Income (Salaries and wages, remuneration)	5 125 033	940 569	4 847 613	987 699	4 507 059	1 017 143	4 033 445	1 003 539
3603 Pension income (only taxable portion)	373 842	31 511	394 241	36 412	391 967	39 907	383 672	43 338
3605 Annual payment (bonus, leave pay etc.)	4 029 673	112 736	3 849 346	119 801	3 613 475	127 328	3 268 102	125 102
3606 Commission	323 819	34 197	298 593	36 132	274 255	37 099	243 232	35 619
3607 Overtime	2 744	33	1 312	20	854	11	656	14
3610 Annuity from a retirement annuity fund	274 063	7 124	293 522	9 844	282 488	10 451	282 137	12 675
3615 Director's income	126 347	48 131	118 601	49 549	100 679	47 323	83 704	43 384
3616 Independent contractors	75 741	7 949	81 889	8 509	79 326	8 537	67 633	7 593
Taxable portion only								
4201 Local interest	191 365	11 812	197 661	12 386	218 343	14 177	233 284	16 217
4210 Profit - Local rental	84 679	3 939	86 730	4 273	85 801	4 578	127 014	6 781
4211 Loss - Local rental	33 763	788	32 303	774	30 131	683	46 327	1 040
4218 Foreign interest ¹	103 650	657	138 848	754	161 213	752	198 452	836
4250 Capital gain - Local	61 487	10 038	78 580	14 041	89 442	17 886	92 062	19 103
4252 Capital gain - Foreign	3 204	444	4 325	588	5 057	934	4 580	893
Total		1 209 926		1 280 780		1 326 811		1 316 136

1. From the 2013 tax year, foreign dividends and foreign interest are no longer exempt.

PERSONAL INCOME TAX

Table A2.3.1: PAYE payments received by economic activity, 2012/13 - 2016/17

Tax year	PAYE payments received				
Economic activity ¹	2012/2013 (R million)	2013/2014 (R million)	2014/2015 (R million)	2015/2016 (R million)	2016/2017 (R million)
Primary sector	20 411	22 338	23 805	25 940	27 849
Agriculture, forestry and fishing	6 342	7 229	7 841	8 225	8 706
Mining and quarrying	14 069	15 109	15 964	17 715	19 143
Secondary sector	32 103	35 021	39 523	45 366	49 205
Manufacturing ²	18 743	20 428	23 466	26 700	29 347
Electricity, gas and water	4 681	4 752	5 470	7 277	7 848
Construction	8 679	9 841	10 587	11 388	12 010
Tertiary sector	218 386	245 524	281 152	304 065	333 197
Wholesale and retail trade, catering and accommodation ³	17 829	19 621	20 431	23 174	25 661
Transport, storage and communication	9 761	10 557	12 436	13 196	14 629
Financial intermediation, insurance, real-estate and business services ⁴	128 054	143 572	163 955	172 355	186 740
Community, social and personal services ⁵	62 743	71 773	84 329	95 339	106 167
Other⁶	13	12	43	794	557
Total	270 913	302 895	344 523	376 164	410 807
Percentage of total					
Primary sector	7.5%	7.4%	6.9%	6.9%	6.8%
Agriculture, forestry and fishing	2.3%	2.4%	2.3%	2.2%	2.1%
Mining and quarrying	5.2%	5.0%	4.6%	4.7%	4.7%
Secondary sector	11.8%	11.6%	11.5%	12.1%	12.0%
Manufacturing	6.9%	6.7%	6.8%	7.1%	7.1%
Electricity, gas and water	1.7%	1.6%	1.6%	1.9%	1.9%
Construction	3.2%	3.2%	3.1%	3.0%	2.9%
Tertiary sector	80.6%	81.1%	81.6%	80.8%	81.1%
Wholesale and retail trade, catering and accommodation	6.6%	6.5%	5.9%	6.2%	6.2%
Transport, storage and communication	3.6%	3.5%	3.6%	3.5%	3.6%
Financial intermediation, insurance, real-estate and business services	47.3%	47.4%	47.6%	45.8%	45.5%
Community, social and personal services	23.2%	23.7%	24.5%	25.3%	25.8%
Other	0.0%	0.0%	0.0%	0.2%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2013 – 2016

Tax year	2013 [89,1% assessed]		2014 [85,1% assessed]		2015 [81,9% assessed]		2016 [75,4% assessed]	
Sector	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Agencies and other services ¹	21 818	5 810	23 013	6 397	1 529	6 410	1 599	4 119
Agriculture, forestry and fishing ²	18 972	-939	18 557	-297	1 116	771	1 270	1 49
Bricks, ceramic, glass, cement and similar products	991	271	1 254	267	69	259	72	455
Catering and accommodation	6 185	538	6 073	758	234	778	254	3 066
Chemicals and chemical, rubber and plastic products	2 394	924	3 541	1 142	293	974	268	1 171
Clothing and footwear	1 541	301	1 300	273	66	229	50	774
Coal and petroleum products	1 452	959	1 990	1 330	397	1 206	390	541
Construction	12 413	2 959	14 624	3 514	878	3 198	857	5 873
Educational services	12 655	3 601	12 580	3 836	890	4 016	939	8 504
Electricity, gas and water	2 161	866	2 687	1 048	233	844	387	769
Financing, insurance, real estate and business services	111 220	29 198	111 976	33 337	10 062	37 632	11 062	70 068
Food, drink and tobacco	5 309	1 412	6 544	1 632	425	1 494	432	2 491
Leather, leather goods and fur (excl. footwear & clothing)	271	59	211	61	17	58	17	98
Long term insurance	11	10	20	3	0	-0	0	6
Machinery and related items	3 165	1 117	4 067	1 331	353	1 232	340	1 437
Medical, dental and other health and veterinary services	16 597	7 899	16 416	8 607	2 492	9 012	2 627	12 155
Metal	4 866	1 277	8 206	1 792	399	1 251	330	1 512
Mining and quarrying	7 185	3 336	15 812	4 382	1 064	2 985	927	2 014
Other manufacturing industries	3 992	1 397	5 116	1 394	343	1 286	353	1 828
Paper, printing and publishing	3 685	912	3 532	913	206	916	222	1 761
Personal and household services	8 340	624	7 837	634	74	674	83	5 798
Public administration	26 728	8 789	30 284	9 675	2 153	7 278	1 948	7 627
Recreation and cultural services	5 429	1 221	5 407	1 266	315	1 342	315	4 318
Research and scientific institutes	1 368	500	1 578	605	161	579	154	791
Retail trade	18 194	2 282	15 682	2 243	561	2 116	523	8 338
Scientific, optical and similar equipment	439	159	408	170	44	171	49	220
Social and related community services	3 017	790	3 003	857	193	888	198	1 803
Specialised repair services	3 262	426	3 199	512	109	438	91	1 723
Textiles	763	161	830	195	47	190	48	418
Transport equipment	1 670	220	1 697	303	76	234	65	561
Transport, storage and communications	21 138	3 191	23 883	3 881	907	2 852	765	9 539
Vehicles, parts and accessories	5 214	1 348	5 617	1 498	377	1 284	338	2 438
Wholesale trade	7 162	2 712	7 676	2 833	774	3 000	847	3 506
Wood, wood products and furniture	1 678	233	1 694	238	56	223	51	965
Other ³	35 302	1 562	33 887	1 956	1 671	3 026	1 831	24 346
Total	376 097	86 126	400 201	98 588	28 617	98 845	29 545	211 046
Total <= 0 taxable income	36 435	-19 852	32 062	-19 121	0	-17 184	0	16 632
Total > 0 taxable income	339 662	105 978	368 139	117 709	28 617	116 029	29 545	194 414
Total	376 097	86 126	400 201	98 588	28 617	98 845	29 545	211 046
Percentage								
Total <= 0 taxable income	9.7%		8.0%			8.0%		7.9%
Total > 0 taxable income	90.3%		92.0%			92.0%		92.1%
Total	100.0%		100.0%			100.0%		100.0%

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.
 2. Includes assessed losses of farmers.
 3. Includes where the sector was indicated as Other (as per SARS source code) or where the sector was left blank on the return.

PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]			2014 [85.1% assessed]			2015 [81.9% assessed]			2016 [75.4% assessed]		
Sector	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
Agencies and other services	5.8%	6.7%	5.4%	5.8%	6.5%	5.3%	5.8%	6.5%	5.4%	5.7%	6.0%	4.8%
Agriculture, forestry and fishing	5.0%	-1.1%	3.8%	4.6%	-0.3%	3.9%	5.3%	0.8%	4.3%	5.7%	0.2%	4.4%
Bricks, ceramic, glass, cement and similar products	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Catering and accommodation	1.6%	0.6%	0.7%	1.5%	0.8%	0.8%	1.6%	0.8%	0.9%	1.5%	0.5%	0.6%
Chemicals and chemical, rubber and plastic products	0.6%	1.1%	1.0%	0.9%	1.2%	1.0%	0.6%	1.0%	0.9%	0.6%	0.9%	0.9%
Clothing and footwear	0.4%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.4%	0.2%	0.1%
Coal and petroleum products	0.4%	1.1%	1.1%	0.5%	1.3%	1.4%	0.4%	1.2%	1.3%	0.3%	0.7%	0.7%
Construction	3.3%	3.4%	3.0%	3.7%	3.6%	3.1%	3.1%	3.2%	2.9%	2.8%	2.6%	2.1%
Educational services	3.4%	4.2%	3.2%	3.1%	3.9%	3.1%	3.8%	4.1%	3.2%	4.0%	4.3%	3.4%
Electricity, gas and water	0.6%	1.0%	0.9%	0.7%	1.1%	0.9%	0.5%	0.9%	0.8%	0.4%	0.6%	0.5%
Financing, insurance, real estate and business services	29.6%	33.9%	34.3%	28.0%	33.8%	35.2%	32.9%	38.1%	37.4%	33.2%	38.8%	37.6%
Food, drink and tobacco	1.4%	1.6%	1.5%	1.6%	1.7%	1.5%	1.3%	1.5%	1.5%	1.2%	1.2%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.8%	1.3%	1.2%	1.0%	1.3%	1.2%	0.8%	1.2%	1.2%	0.7%	1.1%	1.0%
Medical, dental and other health and veterinary services	4.4%	9.2%	8.7%	4.1%	8.7%	8.7%	4.9%	9.1%	8.9%	5.8%	11.0%	10.7%
Metal	1.2%	1.5%	1.3%	2.1%	1.8%	1.4%	1.0%	1.3%	1.1%	0.7%	0.9%	0.8%
Mining and quarrying	1.9%	3.9%	3.7%	4.0%	4.4%	3.7%	1.4%	3.0%	3.1%	1.0%	2.1%	2.1%
Other manufacturing industries	1.1%	1.6%	1.5%	1.3%	1.4%	1.2%	0.9%	1.3%	1.2%	0.9%	1.1%	1.0%
Paper, printing and publishing	1.0%	1.1%	0.8%	0.9%	0.9%	0.7%	0.9%	0.9%	0.8%	0.8%	0.8%	0.6%
Personal and household services	2.2%	0.7%	0.3%	2.0%	0.6%	0.3%	2.4%	0.7%	0.3%	2.7%	0.9%	0.4%
Public administration	7.1%	10.2%	7.7%	7.6%	9.8%	7.5%	4.2%	7.4%	6.6%	3.6%	7.3%	6.8%
Recreation and cultural services	1.4%	1.4%	1.1%	1.4%	1.3%	1.1%	1.6%	1.4%	1.1%	2.0%	1.8%	1.3%
Research and scientific institutes	0.4%	0.6%	0.5%	0.4%	0.6%	0.6%	0.4%	0.6%	0.5%	0.4%	0.5%	0.5%
Retail trade	4.8%	2.7%	2.2%	3.9%	2.3%	2.0%	4.2%	2.1%	1.8%	4.0%	2.0%	1.6%
Scientific, optical and similar equipment	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Social and related community services	0.8%	0.9%	0.7%	0.8%	0.9%	0.7%	0.9%	0.9%	0.7%	0.9%	0.9%	0.6%
Specialised repair services	0.9%	0.5%	0.3%	0.8%	0.5%	0.4%	0.8%	0.4%	0.3%	0.8%	0.4%	0.2%
Textiles	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
Transport equipment	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%
Transport, storage and communications	5.6%	3.7%	3.1%	6.0%	3.9%	3.2%	5.0%	2.9%	2.6%	4.5%	2.4%	2.1%
Vehicles, parts and accessories	1.4%	1.6%	1.3%	1.4%	1.5%	1.3%	1.2%	1.3%	1.1%	1.2%	1.0%	0.8%
Wholesale trade	1.9%	3.1%	3.0%	1.9%	2.9%	2.7%	1.9%	3.0%	2.9%	1.7%	2.4%	2.3%
Wood, wood products and furniture	0.4%	0.3%	0.2%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.5%	0.3%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes assessed losses of farmers.

3. Includes where the sector was indicated as Other (as per SARS source code) or where the sector was left blank on the return.

Table A2.5.1: Assessed individual taxpayers: Allowances, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Allowance ¹	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	459 736	28 520	442 471	28 880	423 074	28 996	386 741	27 391
3702 Reimbursive travel allowance - taxable	199 698	4 952	200 242	5 329	202 423	5 176	187 222	4 631
3704 Subsistence allowance (local) - taxable	53 669	350	49 109	318	42 179	289	32 758	232
3707 Share options exercised	36 463	11 853	43 080	13 929	36 167	13 642	42 618	13 949
3708 Public office allowance	4 297	393	3 901	350	6 388	421	5 780	310
3713 Other allowances - taxable	2 392 414	48 037	2 327 752	50 477	2 213 343	51 864	2 052 213	51 745
Other ²	25 972	4 839	68 963	5 816	70 363	14 062	51 318	8 155
Foreign allowances ³	1 525	233	1 278	224	1 277	238	1 165	200
Total		99 177		105 322		114 689		106 612
Percentage of total								
3701 Travel allowance		28.8%		27.4%		25.3%		25.7%
3702 Reimbursive travel allowance - taxable		5.0%		5.1%		4.5%		4.3%
3704 Subsistence allowance (local) - taxable		0.4%		0.3%		0.3%		0.2%
3707 Share options exercised		12.0%		13.2%		11.9%		13.1%
3708 Public office allowance		0.4%		0.3%		0.4%		0.3%
3713 Other allowances - taxable		48.4%		47.9%		45.2%		48.5%
Other		4.9%		5.5%		12.3%		7.6%
Foreign allowances		0.2%		0.2%		0.2%		0.2%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes only taxable allowances.

2. Includes subsistence allowance (foreign travel), employees broad-based share plan and vesting of equity instruments.

3. Foreign taxable allowances (codes 3751 to 3768).

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	619	32	531	28	293	19	229	16
B: = 0	16	0	17	1	27	2	18	1
C: 1 – 20 000	2 384	10	1 975	10	1 352	5	889	4
D: 20 001 – 30 000	1 591	9	1 230	7	867	4	524	3
E: 30 001 – 40 000	2 123	15	1 573	12	1 106	7	729	5
F: 40 001 – 50 000	2 675	22	2 091	19	1 530	12	872	7
G: 50 001 – 60 000	3 252	35	2 601	28	1 776	18	1 181	14
H: 60 001 – 70 000	4 134	56	3 171	44	2 265	28	1 399	18
I: 70 001 – 80 000	4 462	69	3 572	55	2 609	40	1 916	30
J: 80 001 – 90 000	4 954	88	4 066	72	3 257	54	2 122	37
K: 90 000 – 100 000	5 272	105	4 476	88	3 530	67	2 515	47
L: 100 001 – 110 000	5 456	122	4 419	101	3 766	83	2 801	62
M: 110 001 – 120 000	5 574	142	4 777	122	3 900	98	3 090	75
N: 120 001 – 130 000	5 655	156	4 758	132	3 950	104	3 138	81
O: 130 001 – 140 000	5 838	177	4 993	153	4 142	121	3 245	94
P: 140 001 – 150 000	6 131	197	5 302	177	4 379	140	3 455	106
Q: 150 001 – 200 000	34 066	1 262	29 180	1 102	24 531	929	19 780	746
R: 200 001 – 300 000	72 991	3 429	65 719	3 124	57 182	2 765	48 464	2 362
S: 300 001 – 400 000	69 148	4 085	63 794	3 875	59 039	3 603	52 192	3 214
T: 400 001 – 500 000	58 189	3 784	56 503	3 824	53 896	3 770	49 599	3 495
U: 500 001 – 750 000	86 585	6 754	90 723	7 019	93 282	7 244	90 265	7 015
V: 750 001 – 1 000 000	35 887	3 293	39 509	3 657	42 842	3 955	43 970	3 989
W: 1 000 001 – 2 000 000	32 928	3 461	36 535	3 865	40 473	4 311	41 593	4 381
X: 2 000 001 – 5 000 000	8 327	1 014	9 284	1 140	11 010	1 349	10 812	1 331
Y: 5 000 001 +	1 479	201	1 672	225	2 070	268	1 943	257
Total	459 736	28 520	442 471	28 880	423 074	28 996	386 741	27 391

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.5%	0.1%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.7%	0.1%	0.6%	0.1%	0.4%	0.1%	0.3%	0.0%
H: 60 001 – 70 000	0.9%	0.2%	0.7%	0.2%	0.5%	0.1%	0.4%	0.1%
I: 70 001 – 80 000	1.0%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
J: 80 001 – 90 000	1.1%	0.3%	0.9%	0.3%	0.8%	0.2%	0.5%	0.1%
K: 90 000 – 100 000	1.1%	0.4%	1.0%	0.3%	0.8%	0.2%	0.7%	0.2%
L: 100 001 – 110 000	1.2%	0.4%	1.0%	0.3%	0.9%	0.3%	0.7%	0.2%
M: 110 001 – 120 000	1.2%	0.5%	1.1%	0.4%	0.9%	0.3%	0.8%	0.3%
N: 120 001 – 130 000	1.2%	0.5%	1.1%	0.5%	0.9%	0.4%	0.8%	0.3%
O: 130 001 – 140 000	1.3%	0.6%	1.1%	0.5%	1.0%	0.4%	0.8%	0.3%
P: 140 001 – 150 000	1.3%	0.7%	1.2%	0.6%	1.0%	0.5%	0.9%	0.4%
Q: 150 001 – 200 000	7.4%	4.4%	6.6%	3.8%	5.8%	3.2%	5.1%	2.7%
R: 200 001 – 300 000	15.9%	12.0%	14.9%	10.8%	13.5%	9.5%	12.5%	8.6%
S: 300 001 – 400 000	15.0%	14.3%	14.4%	13.4%	14.0%	12.4%	13.5%	11.7%
T: 400 001 – 500 000	12.7%	13.3%	12.8%	13.2%	12.7%	13.0%	12.8%	12.8%
U: 500 001 – 750 000	18.8%	23.7%	20.5%	24.3%	22.0%	25.0%	23.3%	25.6%
V: 750 001 – 1 000 000	7.8%	11.5%	8.9%	12.7%	10.1%	13.6%	11.4%	14.6%
W: 1 000 001 – 2 000 000	7.2%	12.1%	8.3%	13.4%	9.6%	14.9%	10.8%	16.0%
X: 2 000 001 – 5 000 000	1.8%	3.6%	2.1%	3.9%	2.6%	4.7%	2.8%	4.9%
Y: 5 000 001 +	0.3%	0.7%	0.4%	0.8%	0.5%	0.9%	0.5%	0.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	75	3	38	3	11	0	15	2
B: = 0	3	0	1	0	3	0	2	0
C: 1 – 20 000	252	2	168	1	207	1	119	1
D: 20 001 – 30 000	113	2	105	1	58	1	78	1
E: 30 001 – 40 000	138	3	182	2	74	2	75	1
F: 40 001 – 50 000	107	2	214	1	97	1	163	2
G: 50 001 – 60 000	205	3	265	2	121	1	140	2
H: 60 001 – 70 000	328	5	400	2	117	1	129	2
I: 70 001 – 80 000	557	8	646	3	150	2	150	2
J: 80 001 – 90 000	730	11	990	3	302	1	221	4
K: 90 000 – 100 000	715	11	1 558	4	554	2	289	5
L: 100 001 – 110 000	748	14	1 907	5	927	2	415	3
M: 110 001 – 120 000	693	13	1 850	5	1 211	2	703	15
N: 120 001 – 130 000	717	13	1 617	5	1 175	2	764	6
O: 130 001 – 140 000	607	12	1 339	5	1 149	3	832	7
P: 140 001 – 150 000	617	13	1 143	5	1 060	3	903	7
Q: 150 001 – 200 000	2 573	56	3 290	18	3 375	19	3 894	47
R: 200 001 – 300 000	3 889	101	3 563	42	3 216	37	4 171	105
S: 300 001 – 400 000	2 752	108	2 728	66	2 462	50	5 055	611
T: 400 001 – 500 000	2 255	106	2 330	81	1 934	59	2 864	252
U: 500 001 – 750 000	4 383	332	4 145	267	3 904	213	5 674	496
V: 750 001 – 1 000 000	3 233	421	2 872	398	2 609	352	3 653	492
W: 1 000 001 – 2 000 000	6 567	2 084	6 751	2 173	5 849	1 932	7 106	2 194
X: 2 000 001 – 5 000 000	3 166	3 069	3 727	3 645	4 242	4 217	3 959	3 511
Y: 5 000 001 +	1 040	5 462	1 251	7 192	1 360	6 737	1 244	6 183
Total	36 463	11 853	43 080	13 929	36 167	13 642	42 618	13 949

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.7%	0.0%	0.4%	0.0%	0.6%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.4%	0.0%	0.4%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.5%	0.0%	0.3%	0.0%	0.4%	0.0%
G: 50 001 – 60 000	0.6%	0.0%	0.6%	0.0%	0.3%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	0.9%	0.0%	0.9%	0.0%	0.3%	0.0%	0.3%	0.0%
I: 70 001 – 80 000	1.5%	0.1%	1.5%	0.0%	0.4%	0.0%	0.4%	0.0%
J: 80 001 – 90 000	2.0%	0.1%	2.3%	0.0%	0.8%	0.0%	0.5%	0.0%
K: 90 000 – 100 000	2.0%	0.1%	3.6%	0.0%	1.5%	0.0%	0.7%	0.0%
L: 100 001 – 110 000	2.1%	0.1%	4.4%	0.0%	2.6%	0.0%	1.0%	0.0%
M: 110 001 – 120 000	1.9%	0.1%	4.3%	0.0%	3.3%	0.0%	1.6%	0.1%
N: 120 001 – 130 000	2.0%	0.1%	3.8%	0.0%	3.2%	0.0%	1.8%	0.0%
O: 130 001 – 140 000	1.7%	0.1%	3.1%	0.0%	3.2%	0.0%	2.0%	0.0%
P: 140 001 – 150 000	1.7%	0.1%	2.7%	0.0%	2.9%	0.0%	2.1%	0.1%
Q: 150 001 – 200 000	7.1%	0.5%	7.6%	0.1%	9.3%	0.1%	9.1%	0.3%
R: 200 001 – 300 000	10.7%	0.9%	8.3%	0.3%	8.9%	0.3%	9.8%	0.8%
S: 300 001 – 400 000	7.5%	0.9%	6.3%	0.5%	6.8%	0.4%	11.9%	4.4%
T: 400 001 – 500 000	6.2%	0.9%	5.4%	0.6%	5.3%	0.4%	6.7%	1.8%
U: 500 001 – 750 000	12.0%	2.8%	9.6%	1.9%	10.8%	1.6%	13.3%	3.6%
V: 750 001 – 1 000 000	8.9%	3.6%	6.7%	2.9%	7.2%	2.6%	8.6%	3.5%
W: 1 000 001 – 2 000 000	18.0%	17.6%	15.7%	15.6%	16.2%	14.2%	16.7%	15.7%
X: 2 000 001 – 5 000 000	8.7%	25.9%	8.7%	26.2%	11.7%	30.9%	9.3%	25.2%
Y: 5 000 001 +	2.9%	46.1%	2.9%	51.6%	3.8%	49.4%	2.9%	44.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2013 – 2016

Tax year	2013 [89.1% a sse sse d]		2014 [85.1% a sse sse d]		2015 [81.9% a sse sse d]		2016 [75.4% a sse sse d]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 339	30	1 373	27	670	18	482	16
B: = 0	95	4	106	3	128	6	152	8
C: 1 – 20 000	27 191	101	27 186	91	18 525	74	12 816	62
D: 20 001 – 30 000	16 727	53	15 695	80	11 507	59	9 813	76
E: 30 001 – 40 000	22 181	83	18 885	89	13 678	57	9 664	39
F: 40 001 – 50 000	27 847	148	21 873	97	15 762	65	12 958	73
G: 50 001 – 60 000	31 235	184	26 419	190	18 420	102	13 313	78
H: 60 001 – 70 000	43 037	245	33 009	228	21 947	163	16 741	136
I: 70 001 – 80 000	62 701	486	45 610	361	29 523	180	19 461	116
J: 80 001 – 90 000	80 682	737	55 635	491	40 313	365	30 623	287
K: 90 000 – 100 000	94 786	1 012	70 818	733	48 856	476	37 181	322
L: 100 001 – 110 000	99 957	1 118	75 993	817	61 289	618	44 221	404
M: 110 001 – 120 000	93 464	1 066	78 477	918	63 964	697	49 675	517
N: 120 001 – 130 000	88 483	1 122	79 322	958	64 544	766	49 987	563
O: 130 001 – 140 000	79 800	1 000	78 555	997	68 540	898	50 829	606
P: 140 001 – 150 000	78 972	1 008	80 679	1 048	66 334	882	58 143	748
Q: 150 001 – 200 000	408 088	6 138	385 937	5 913	358 036	5 371	293 809	4 331
R: 200 001 – 300 000	608 978	11 129	616 919	11 759	604 229	11 562	569 272	10 896
S: 300 001 – 400 000	230 433	5 774	270 405	6 524	311 269	7 404	336 825	8 124
T: 400 001 – 500 000	118 609	4 616	133 257	4 849	146 496	4 985	158 969	5 017
U: 500 001 – 750 000	115 123	6 606	136 058	7 560	158 916	8 620	173 065	9 148
V: 750 001 – 1 000 000	33 376	2 315	40 525	2 935	48 598	3 689	56 559	4 602
W: 1 000 001 – 2 000 000	23 654	2 117	28 330	2 599	33 704	3 136	38 820	3 651
X: 2 000 001 – 5 000 000	4 905	760	5 734	962	6 811	1 214	7 471	1 316
Y: 5 000 001 +	751	185	952	248	1 284	459	1 364	610
Total	2 392 414	48 037	2 327 752	50 477	2 213 343	51 864	2 052 213	51 745

1. From the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713.

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.1%	0.2%	1.2%	0.2%	0.8%	0.1%	0.6%	0.1%
D: 20 001 – 30 000	0.7%	0.1%	0.7%	0.2%	0.5%	0.1%	0.5%	0.1%
E: 30 001 – 40 000	0.9%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	1.2%	0.3%	0.9%	0.2%	0.7%	0.1%	0.6%	0.1%
G: 50 001 – 60 000	1.3%	0.4%	1.1%	0.4%	0.8%	0.2%	0.6%	0.1%
H: 60 001 – 70 000	1.8%	0.5%	1.4%	0.5%	1.0%	0.3%	0.8%	0.3%
I: 70 001 – 80 000	2.6%	1.0%	2.0%	0.7%	1.3%	0.3%	0.9%	0.2%
J: 80 001 – 90 000	3.4%	1.5%	2.4%	1.0%	1.8%	0.7%	1.5%	0.6%
K: 90 000 – 100 000	4.0%	2.1%	3.0%	1.5%	2.2%	0.9%	1.8%	0.6%
L: 100 001 – 110 000	4.2%	2.3%	3.3%	1.6%	2.8%	1.2%	2.2%	0.8%
M: 110 001 – 120 000	3.9%	2.2%	3.4%	1.8%	2.9%	1.3%	2.4%	1.0%
N: 120 001 – 130 000	3.7%	2.3%	3.4%	1.9%	2.9%	1.5%	2.4%	1.1%
O: 130 001 – 140 000	3.3%	2.1%	3.4%	2.0%	3.1%	1.7%	2.5%	1.2%
P: 140 001 – 150 000	3.3%	2.1%	3.5%	2.1%	3.0%	1.7%	2.8%	1.4%
Q: 150 001 – 200 000	17.1%	12.8%	16.6%	11.7%	16.2%	10.4%	14.3%	8.4%
R: 200 001 – 300 000	25.5%	23.2%	26.5%	23.3%	27.3%	22.3%	27.7%	21.1%
S: 300 001 – 400 000	9.6%	12.0%	11.6%	12.9%	14.1%	14.3%	16.4%	15.7%
T: 400 001 – 500 000	5.0%	9.6%	5.7%	9.6%	6.6%	9.6%	7.7%	9.7%
U: 500 001 – 750 000	4.8%	13.8%	5.8%	15.0%	7.2%	16.6%	8.4%	17.7%
V: 750 001 – 1 000 000	1.4%	4.8%	1.7%	5.8%	2.2%	7.1%	2.8%	8.9%
W: 1 000 001 – 2 000 000	1.0%	4.4%	1.2%	5.1%	1.5%	6.0%	1.9%	7.1%
X: 2 000 001 – 5 000 000	0.2%	1.6%	0.2%	1.9%	0.3%	2.3%	0.4%	2.5%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.5%	0.1%	0.9%	0.1%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. From the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713.

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2013 – 2016

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Fringe benefit	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	904 424 3 645	980 077 3 877	985 423 4 023	1 049 041 4 462
3802 Right of use of motor vehicle	96 207 6 605	91 460 6 538	86 113 6 378	77 494 6 054
3803 Right of use of asset	42 0	32 0	23 0	31 0
3804 Meals and refreshments vouchers	52 0	40 0	37 0	29 0
3805 Free or cheap residential / holiday accommodation	91 861 1 589	95 789 1 949	89 871 1 981	81 650 1 914
3806 Free or cheap services	135 432 294	137 611 322	124 675 317	121 447 322
3807 Low or interest-free loans: house	96 5	141 3	76 1	59 0
3808 Payment of employees' debt	458 727 2 376	415 875 2 980	451 151 3 558	451 549 3 802
3809 Bursaries and scholarships	7 236 90	7 239 101	7 253 107	6 615 87
3810 Medical aid paid on behalf of employee	2 183 421 43 904	2 129 240 46 095	2 019 382 46 243	1 855 666 47 951
Other ¹	2 143 16	1 954 16	2 231 25	3 323 51
Foreign fringe benefits ²	1 342 34	1 449 57	1 660 37	1 526 26
Total	58 560	61 940	62 670	64 673
Percentage of total				
3801 Acquisition of asset at less than the actual value ¹	6.2%	6.3%	6.4%	6.9%
3802 Right of use of motor vehicle	11.3%	10.6%	10.2%	9.4%
3803 Right of use of asset	0.0%	0.0%	0.0%	0.0%
3804 Meals and refreshments vouchers	0.0%	0.0%	0.0%	0.0%
3805 Free or cheap residential / holiday accommodation	2.7%	3.1%	3.2%	3.0%
3806 Free or cheap services	0.5%	0.5%	0.5%	0.5%
3807 Low or interest-free loans: house	0.0%	0.0%	0.0%	0.0%
3808 Payment of employees' debt	4.1%	4.8%	5.7%	5.9%
3809 Bursaries and scholarships	0.2%	0.2%	0.2%	0.1%
3810 Medical aid paid on behalf of employee	75.0%	74.4%	73.8%	74.1%
Other ²	0.0%	0.0%	0.0%	0.1%
Foreign fringe benefits ³	0.1%	0.1%	0.1%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

1. Includes insurance policies ceded to individual and any other benefit or asset received.

2. Foreign fringe benefits (codes 3851 to 3863).

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	698	4	757	6	478	2	443	2
B: = 0	43	0	45	0	67	0	114	0
C: 1 – 20 000	6 659	2	7 006	2	5 889	2	4 573	2
D: 20 001 – 30 000	5 578	2	5 952	2	4 791	1	4 169	2
E: 30 001 – 40 000	7 321	3	7 664	3	6 136	2	5 250	2
F: 40 001 – 50 000	10 614	6	9 844	5	7 875	4	6 377	3
G: 50 001 – 60 000	14 602	9	12 907	8	9 622	5	7 683	5
H: 60 001 – 70 000	20 358	16	17 778	12	12 759	8	10 822	8
I: 70 001 – 80 000	25 448	21	22 753	18	17 367	12	13 436	11
J: 80 001 – 90 000	28 818	26	25 938	23	20 503	17	17 243	15
K: 90 000 – 100 000	32 219	32	28 974	29	22 374	21	19 842	19
L: 100 001 – 110 000	32 730	34	31 470	34	25 178	27	21 443	23
M: 110 001 – 120 000	31 876	38	31 762	36	27 154	30	23 008	27
N: 120 001 – 130 000	31 338	40	30 932	38	28 074	34	24 872	31
O: 130 001 – 140 000	29 032	42	30 245	40	27 075	34	26 049	34
P: 140 001 – 150 000	27 073	42	28 895	42	26 656	37	26 931	37
Q: 150 001 – 200 000	120 245	221	128 650	224	124 410	208	134 548	215
R: 200 001 – 300 000	174 287	458	193 612	460	203 015	473	216 542	499
S: 300 001 – 400 000	98 396	409	113 525	406	125 372	423	148 006	467
T: 400 001 – 500 000	66 327	348	75 935	355	82 420	377	93 964	418
U: 500 001 – 750 000	77 975	519	96 508	576	110 844	654	130 248	767
V: 750 001 – 1 000 000	27 726	251	35 505	300	42 479	333	51 510	420
W: 1 000 001 – 2 000 000	26 024	409	31 915	459	39 496	513	46 330	585
X: 2 000 001 – 5 000 000	7 578	456	9 492	530	12 479	526	12 856	509
Y: 5 000 001 +	1 459	257	2 013	270	2 910	279	2 782	362
Total	904 424	3 645	980 077	3 877	985 423	4 023	1 049 041	4 462

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.7%	0.0%	0.7%	0.0%	0.6%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	0.6%	0.1%	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	0.8%	0.1%	0.8%	0.1%	0.6%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	1.2%	0.2%	1.0%	0.1%	0.8%	0.1%	0.6%	0.1%
G: 50 001 – 60 000	1.6%	0.3%	1.3%	0.2%	1.0%	0.1%	0.7%	0.1%
H: 60 001 – 70 000	2.3%	0.4%	1.8%	0.3%	1.3%	0.2%	1.0%	0.2%
I: 70 001 – 80 000	2.8%	0.6%	2.3%	0.5%	1.8%	0.3%	1.3%	0.2%
J: 80 001 – 90 000	3.2%	0.7%	2.6%	0.6%	2.1%	0.4%	1.6%	0.3%
K: 90 000 – 100 000	3.6%	0.9%	3.0%	0.7%	2.3%	0.5%	1.9%	0.4%
L: 100 001 – 110 000	3.6%	0.9%	3.2%	0.9%	2.6%	0.7%	2.0%	0.5%
M: 110 001 – 120 000	3.5%	1.0%	3.2%	0.9%	2.8%	0.8%	2.2%	0.6%
N: 120 001 – 130 000	3.5%	1.1%	3.2%	1.0%	2.8%	0.8%	2.4%	0.7%
O: 130 001 – 140 000	3.2%	1.2%	3.1%	1.0%	2.7%	0.9%	2.5%	0.8%
P: 140 001 – 150 000	3.0%	1.1%	2.9%	1.1%	2.7%	0.9%	2.6%	0.8%
Q: 150 001 – 200 000	13.3%	6.1%	13.1%	5.8%	12.6%	5.2%	12.8%	4.8%
R: 200 001 – 300 000	19.3%	12.6%	19.8%	11.9%	20.6%	11.8%	20.6%	11.2%
S: 300 001 – 400 000	10.9%	11.2%	11.6%	10.5%	12.7%	10.5%	14.1%	10.5%
T: 400 001 – 500 000	7.3%	9.5%	7.7%	9.2%	8.4%	9.4%	9.0%	9.4%
U: 500 001 – 750 000	8.6%	14.2%	9.8%	14.8%	11.2%	16.2%	12.4%	17.2%
V: 750 001 – 1 000 000	3.1%	6.9%	3.6%	7.7%	4.3%	8.3%	4.9%	9.4%
W: 1 000 001 – 2 000 000	2.9%	11.2%	3.3%	11.8%	4.0%	12.7%	4.4%	13.1%
X: 2 000 001 – 5 000 000	0.8%	12.5%	1.0%	13.7%	1.3%	13.1%	1.2%	11.4%
Y: 5 000 001 +	0.2%	7.1%	0.2%	7.0%	0.3%	6.9%	0.3%	8.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. From the 2010 tax year, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801.

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	82	7	77	6	55	4	30	2
B: = 0	1	0	-	-	1	0	-	-
C: 1 – 20 000	177	2	143	1	84	1	52	1
D: 20 001 – 30 000	192	2	132	1	112	1	76	1
E: 30 001 – 40 000	224	3	192	3	130	1	86	1
F: 40 001 – 50 000	248	4	207	4	146	2	115	2
G: 50 001 – 60 000	352	6	248	5	202	4	130	2
H: 60 001 – 70 000	376	8	339	8	217	5	161	3
I: 70 001 – 80 000	496	11	381	9	292	7	235	7
J: 80 001 – 90 000	614	15	458	11	379	9	286	7
K: 90 000 – 100 000	686	19	553	15	397	11	314	9
L: 100 001 – 110 000	756	22	632	18	492	16	365	12
M: 110 001 – 120 000	835	25	776	25	576	19	361	11
N: 120 001 – 130 000	966	31	833	29	733	26	495	18
O: 130 001 – 140 000	1 078	37	935	33	813	29	580	23
P: 140 001 – 150 000	1 151	42	1 039	39	842	33	609	25
Q: 150 001 – 200 000	8 048	324	7 141	301	5 386	239	4 220	196
R: 200 001 – 300 000	20 842	1 076	18 701	965	16 392	871	13 451	737
S: 300 001 – 400 000	17 480	1 064	16 446	999	15 012	926	13 229	844
T: 400 001 – 500 000	11 961	834	11 632	813	11 566	796	10 559	757
U: 500 001 – 750 000	14 614	1 199	15 337	1 285	15 947	1 294	16 142	1 323
V: 750 001 – 1 000 000	5 859	592	5 851	599	6 349	633	6 299	637
W: 1 000 001 – 2 000 000	6 416	814	6 501	839	6 825	870	6 661	867
X: 2 000 001 – 5 000 000	2 376	387	2 467	432	2 690	460	2 566	458
Y: 5 000 001 +	377	82	439	97	475	123	472	111
Total	96 207	6 605	91 460	6 538	86 113	6 378	77 494	6 054

PERSONAL INCOME TAX

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	–	–	0.0%	0.0%	–	–
C: 1 – 20 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%
I: 70 001 – 80 000	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.4%	0.1%
K: 90 000 – 100 000	0.7%	0.3%	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	0.8%	0.3%	0.7%	0.3%	0.6%	0.2%	0.5%	0.2%
M: 110 001 – 120 000	0.9%	0.4%	0.8%	0.4%	0.7%	0.3%	0.5%	0.2%
N: 120 001 – 130 000	1.0%	0.5%	0.9%	0.4%	0.9%	0.4%	0.6%	0.3%
O: 130 001 – 140 000	1.1%	0.6%	1.0%	0.5%	0.9%	0.5%	0.7%	0.4%
P: 140 001 – 150 000	1.2%	0.6%	1.1%	0.6%	1.0%	0.5%	0.8%	0.4%
Q: 150 001 – 200 000	8.4%	4.9%	7.8%	4.6%	6.3%	3.7%	5.4%	3.2%
R: 200 001 – 300 000	21.7%	16.3%	20.4%	14.8%	19.0%	13.7%	17.4%	12.2%
S: 300 001 – 400 000	18.2%	16.1%	18.0%	15.3%	17.4%	14.5%	17.1%	13.9%
T: 400 001 – 500 000	12.4%	12.6%	12.7%	12.4%	13.4%	12.5%	13.6%	12.5%
U: 500 001 – 750 000	15.2%	18.2%	16.8%	19.7%	18.5%	20.3%	20.8%	21.9%
V: 750 001 – 1 000 000	6.1%	9.0%	6.4%	9.2%	7.4%	9.9%	8.1%	10.5%
W: 1 000 001 – 2 000 000	6.7%	12.3%	7.1%	12.8%	7.9%	13.6%	8.6%	14.3%
X: 2 000 001 – 5 000 000	2.5%	5.9%	2.7%	6.6%	3.1%	7.2%	3.3%	7.6%
Y: 5 000 001 +	0.4%	1.2%	0.5%	1.5%	0.6%	1.9%	0.6%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 301	31	1 304	32	581	16	399	11
B: = 0	20	0	21	0	70	2	54	2
C: 1 – 20 000	5 064	21	3 721	18	2 415	7	1 890	8
D: 20 001 – 30 000	4 713	18	3 973	17	2 864	10	2 240	10
E: 30 001 – 40 000	5 833	25	4 895	22	3 537	14	2 712	14
F: 40 001 – 50 000	8 649	42	6 777	36	4 509	21	3 373	19
G: 50 001 – 60 000	13 280	100	9 316	65	5 780	30	4 184	26
H: 60 001 – 70 000	19 920	158	12 846	88	7 630	46	6 898	55
I: 70 001 – 80 000	28 663	221	19 829	151	11 208	77	7 177	52
J: 80 001 – 90 000	40 752	367	28 873	257	17 128	132	9 919	76
K: 90 000 – 100 000	59 578	644	41 027	441	25 563	239	15 446	136
L: 100 001 – 110 000	74 650	967	54 659	680	36 007	414	22 618	247
M: 110 001 – 120 000	78 829	1 149	61 964	885	46 135	602	30 235	397
N: 120 001 – 130 000	77 470	1 202	64 717	997	51 703	757	36 408	543
O: 130 001 – 140 000	74 710	1 207	69 681	1 125	52 602	817	40 656	678
P: 140 001 – 150 000	72 017	1 214	75 759	1 313	56 047	882	42 151	744
Q: 150 001 – 200 000	384 648	7 220	363 301	7 275	331 598	6 650	258 959	5 347
R: 200 001 – 300 000	615 175	12 420	606 418	12 610	575 421	12 155	529 988	12 755
S: 300 001 – 400 000	250 554	5 624	287 164	6 727	324 269	7 731	342 634	9 182
T: 400 001 – 500 000	133 698	3 355	144 999	3 788	157 380	4 244	169 903	4 933
U: 500 001 – 750 000	137 714	4 032	158 428	4 856	180 284	5 710	192 457	6 378
V: 750 001 – 1 000 000	44 802	1 585	51 597	1 917	59 644	2 305	65 404	2 623
W: 1 000 001 – 2 000 000	39 200	1 660	44 459	2 016	50 970	2 407	53 959	2 671
X: 2 000 001 – 5 000 000	10 226	530	11 264	635	13 298	786	13 359	847
Y: 5 000 001 +	1 955	113	2 248	142	2 739	189	2 643	198
Total	2 183 421	43 904	2 129 240	46 095	2 019 382	46 243	1 855 666	47 951

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.2%	0.0%
F: 40 001 – 50 000	0.4%	0.1%	0.2%	0.0%
G: 50 001 – 60 000	0.6%	0.2%	0.3%	0.1%
H: 60 001 – 70 000	0.9%	0.4%	0.4%	0.1%
I: 70 001 – 80 000	1.3%	0.5%	0.6%	0.1%
J: 80 001 – 90 000	1.9%	0.8%	0.8%	0.2%
K: 90 000 – 100 000	2.7%	1.5%	1.3%	0.3%
L: 100 001 – 110 000	3.4%	2.2%	1.8%	0.5%
M: 110 001 – 120 000	3.6%	2.6%	2.3%	0.8%
N: 120 001 – 130 000	3.5%	2.7%	2.6%	1.1%
O: 130 001 – 140 000	3.4%	2.7%	2.6%	1.4%
P: 140 001 – 150 000	3.3%	2.8%	2.8%	1.6%
Q: 150 001 – 200 000	17.6%	16.4%	16.4%	11.2%
R: 200 001 – 300 000	28.2%	28.3%	28.5%	26.6%
S: 300 001 – 400 000	11.5%	12.8%	16.1%	19.1%
T: 400 001 – 500 000	6.1%	7.6%	7.8%	10.3%
U: 500 001 – 750 000	6.3%	9.2%	8.9%	13.3%
V: 750 001 – 1 000 000	2.1%	3.6%	3.0%	5.5%
W: 1 000 001 – 2 000 000	1.8%	3.8%	2.5%	5.6%
X: 2 000 001 – 5 000 000	0.5%	1.2%	0.7%	1.8%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%

Table A2.7.1: Assessed individual taxpayers: Deductions, 2013 – 2016

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	2 349 670	32 730	2 298 334	34 803
4002 Arrears pension fund contributions	61 924	89	57 457	87
4006 Current retirement annuity fund contributions	1 542 887	16 650	1 556 809	18 049
4007 Arrears retirement annuity fund contributions	32 059	47	30 064	44
4008 Medical expenses (total) ²	880 364	16 233	916 288	17 956
4009 Medical expenses (disabled) ²	45 731	1 797	52 420	2 250
4011 Donations	76 179	620	88 387	826
4014 Travel expenses - fixed cost - business cost claimed against allowance	384 227	20 301	382 090	21 315
4015 Travel expenses - actual business cost	37 346	1 343	36 808	1 420
4016 Other	37 960	2 626	34 847	2 615
4017 Subsistence allowance - local	9 921	119	10 728	119
4018 Income protection contributions ³	360 546	2 181	438 918	2 316
4027 Depreciation	10 457	124	8 937	120
4028 Home office expense	17 847	420	16 502	404
Other ¹	68 445	4 057	70 478	4 524
Total	99 336	106 848	89 919	86 266
Percentage of total				
4001 Current pension fund contributions	32.9%	32.6%	40.1%	41.9%
4002 Arrears pension fund contributions	0.1%	0.1%	0.1%	0.1%
4006 Current retirement annuity fund contributions	16.8%	16.9%	21.5%	22.7%
4007 Arrears retirement annuity fund contributions	0.0%	0.0%	0.0%	0.0%
4008 Medical expenses (total) ²	16.3%	16.8%	—	—
4009 Medical expenses (disabled) ²	1.8%	2.1%	—	—
4011 Donations	0.6%	0.8%	1.1%	0.7%
4014 Travel expenses - fixed cost - business cost claimed against allowance	20.4%	19.9%	24.3%	23.9%
4015 Travel expenses - actual business cost	1.4%	1.3%	1.5%	1.2%
4016 Other	2.6%	2.4%	2.9%	2.7%
4017 Subsistence allowance - local	0.1%	0.1%	0.1%	0.1%
4018 Income protection contributions ³	2.2%	2.2%	2.4%	—
4027 Depreciation	0.1%	0.1%	0.1%	0.1%
4028 Home office expense	0.4%	0.4%	0.4%	0.4%
Other ¹	4.1%	4.2%	5.5%	6.1%
Total	100.0%	100.0%	100.0%	100.0%

1. Includes provident fund contributions as well as tool, entertainment and foreign subsistence allowances and other deductions.
 2. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.
 3. Deductions for Income Insurance Protection Contributions can no longer be claimed from the 2016 year of assessment.

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 332	18	1 283	17	828	14	1 644	25
B: = 0	10	0	8	0	15	0	22	0
C: 1 – 20 000	9 000	9	7 573	8	6 047	6	4 869	6
D: 20 001 – 30 000	8 429	13	7 163	12	5 077	8	4 288	7
E: 30 001 – 40 000	10 356	20	8 871	18	7 245	14	5 747	12
F: 40 001 – 50 000	13 634	33	11 183	28	8 688	20	6 578	16
G: 50 001 – 60 000	17 790	53	14 142	43	9 993	28	7 129	20
H: 60 001 – 70 000	31 261	113	20 990	78	13 031	44	9 820	31
I: 70 001 – 80 000	47 117	203	32 905	143	20 544	85	12 765	51
J: 80 001 – 90 000	64 831	321	44 619	221	31 544	152	20 969	101
K: 90 000 – 100 000	78 508	424	61 026	337	40 940	222	28 854	156
L: 100 001 – 110 000	85 108	492	66 277	392	51 830	309	37 953	228
M: 110 001 – 120 000	83 640	524	69 343	441	55 651	350	44 431	288
N: 120 001 – 130 000	82 748	571	74 077	519	57 678	391	46 051	315
O: 130 001 – 140 000	79 546	598	76 821	585	63 010	472	48 249	355
P: 140 001 – 150 000	80 359	658	81 387	669	64 243	519	54 976	445
Q: 150 001 – 200 000	428 715	4 270	402 143	4 014	363 465	3 579	285 660	2 792
R: 200 001 – 300 000	650 376	9 318	654 895	9 517	636 517	9 186	597 342	8 540
S: 300 001 – 400 000	249 615	4 731	289 046	5 581	330 633	6 440	357 884	6 997
T: 400 001 – 500 000	124 153	2 845	138 511	3 252	154 137	3 655	169 253	4 059
U: 500 001 – 750 000	125 502	3 603	144 983	4 260	167 321	4 969	180 208	5 440
V: 750 001 – 1 000 000	39 201	1 527	46 699	1 848	54 995	2 171	62 550	2 494
W: 1 000 001 – 2 000 000	30 370	1 638	35 188	1 951	42 600	2 342	46 061	2 595
X: 2 000 001 – 5 000 000	6 804	577	7 778	675	10 022	849	9 569	885
Y: 5 000 001 +	1 265	171	1 423	195	1 809	256	1 614	259
Total	2 349 670	32 730	2 298 334	34 803	2 197 963	36 084	2 044 486	36 116

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.4%	0.1%	0.4%	0.1%	0.3%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
G: 50 001 – 60 000	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%	0.3%	0.1%
H: 60 001 – 70 000	1.3%	0.3%	0.9%	0.2%	0.6%	0.1%	0.5%	0.1%
I: 70 001 – 80 000	2.0%	0.6%	1.4%	0.4%	0.9%	0.2%	0.6%	0.1%
J: 80 001 – 90 000	2.8%	1.0%	1.9%	0.6%	1.4%	0.4%	1.0%	0.3%
K: 90 000 – 100 000	3.3%	1.3%	2.7%	1.0%	1.9%	0.6%	1.4%	0.4%
L: 100 001 – 110 000	3.6%	1.5%	2.9%	1.1%	2.4%	0.9%	1.9%	0.6%
M: 110 001 – 120 000	3.6%	1.6%	3.0%	1.3%	2.5%	1.0%	2.2%	0.8%
N: 120 001 – 130 000	3.5%	1.7%	3.2%	1.5%	2.6%	1.1%	2.3%	0.9%
O: 130 001 – 140 000	3.4%	1.8%	3.3%	1.7%	2.9%	1.3%	2.4%	1.0%
P: 140 001 – 150 000	3.4%	2.0%	3.5%	1.9%	2.9%	1.4%	2.7%	1.2%
Q: 150 001 – 200 000	18.2%	13.0%	17.5%	11.5%	16.5%	9.9%	14.0%	7.7%
R: 200 001 – 300 000	27.7%	28.5%	28.5%	27.3%	29.0%	25.5%	29.2%	23.6%
S: 300 001 – 400 000	10.6%	14.5%	12.6%	16.0%	15.0%	17.8%	17.5%	19.4%
T: 400 001 – 500 000	5.3%	8.7%	6.0%	9.3%	7.0%	10.1%	8.3%	11.2%
U: 500 001 – 750 000	5.3%	11.0%	6.3%	12.2%	7.6%	13.8%	8.8%	15.1%
V: 750 001 – 1 000 000	1.7%	4.7%	2.0%	5.3%	2.5%	6.0%	3.1%	6.9%
W: 1 000 001 – 2 000 000	1.3%	5.0%	1.5%	5.6%	1.9%	6.5%	2.3%	7.2%
X: 2 000 001 – 5 000 000	0.3%	1.8%	0.3%	1.9%	0.5%	2.4%	0.5%	2.4%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.6%	0.1%	0.7%	0.1%	0.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 508	11	2 697	22	38	11	47	1
B: = 0	1 294	2	1 335	2	1 760	3	1 973	3
C: 1 – 20 000	10 005	35	9 425	34	7 322	23	7 064	22
D: 20 001 – 30 000	6 285	26	6 082	25	4 327	16	4 031	15
E: 30 001 – 40 000	7 373	37	7 223	36	4 805	22	4 167	19
F: 40 001 – 50 000	9 761	55	8 813	49	5 492	29	4 672	26
G: 50 001 – 60 000	14 599	90	12 597	76	7 458	47	5 734	36
H: 60 001 – 70 000	21 754	126	17 368	106	10 523	69	7 646	54
I: 70 001 – 80 000	26 186	143	20 458	115	13 798	84	9 727	68
J: 80 001 – 90 000	32 792	171	25 154	137	17 724	98	12 441	78
K: 90 000 – 100 000	36 732	193	31 032	163	21 878	116	14 984	89
L: 100 001 – 110 000	38 401	204	32 487	178	27 450	149	19 713	116
M: 110 001 – 120 000	37 358	201	33 315	183	28 308	158	22 221	128
N: 120 001 – 130 000	37 248	203	34 458	189	29 006	164	22 717	137
O: 130 001 – 140 000	36 613	206	36 121	199	31 063	175	24 151	146
P: 140 001 – 150 000	38 434	213	38 401	211	32 237	184	27 137	159
Q: 150 001 – 200 000	222 854	1 250	210 012	1 197	192 907	1 123	154 615	973
R: 200 001 – 300 000	433 734	2 834	432 061	2 869	411 654	2 797	372 605	2 598
S: 300 001 – 400 000	190 320	1 891	216 326	2 085	244 520	2 298	258 185	2 398
T: 400 001 – 500 000	106 541	1 433	117 146	1 574	126 510	1 689	135 860	1 774
U: 500 001 – 750 000	126 189	2 431	141 938	2 755	157 745	3 036	166 416	3 180
V: 750 001 – 1 000 000	48 827	1 387	56 260	1 629	64 575	1 886	70 508	2 037
W: 1 000 001 – 2 000 000	44 240	1 994	51 107	2 388	59 459	2 851	63 821	3 098
X: 2 000 001 – 5 000 000	10 961	992	12 702	1 215	15 505	1 515	15 816	1 622
Y: 5 000 001 +	1 878	522	2 291	610	2 868	775	2 759	803
Total	1 542 887	16 650	1 556 809	18 049	1 518 932	19 319	1 429 010	19 582

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.1%	0.0%	0.0%
B: = 0	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	0.6%	0.2%	0.5%	0.1%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	0.1%
E: 30 001 – 40 000	0.5%	0.2%	0.3%	0.1%
F: 40 001 – 50 000	0.6%	0.3%	0.4%	0.1%
G: 50 001 – 60 000	0.9%	0.5%	0.5%	0.2%
H: 60 001 – 70 000	1.4%	0.8%	0.7%	0.3%
I: 70 001 – 80 000	1.7%	0.9%	0.9%	0.3%
J: 80 001 – 90 000	2.1%	1.0%	1.2%	0.4%
K: 90 000 – 100 000	2.4%	1.2%	1.4%	0.5%
L: 100 001 – 110 000	2.5%	1.2%	1.8%	0.6%
M: 110 001 – 120 000	2.4%	1.2%	1.9%	0.7%
N: 120 001 – 130 000	2.4%	1.2%	1.9%	0.7%
O: 130 001 – 140 000	2.4%	1.2%	2.0%	0.7%
P: 140 001 – 150 000	2.5%	1.3%	2.1%	0.8%
Q: 150 001 – 200 000	14.4%	7.5%	12.7%	5.8%
R: 200 001 – 300 000	28.1%	17.0%	27.1%	13.3%
S: 300 001 – 400 000	12.3%	11.4%	16.1%	12.2%
T: 400 001 – 500 000	6.9%	8.6%	8.3%	9.1%
U: 500 001 – 750 000	8.2%	14.6%	10.4%	16.2%
V: 750 001 – 1 000 000	3.2%	8.3%	4.3%	10.4%
W: 1 000 001 – 2 000 000	2.9%	12.0%	3.9%	15.8%
X: 2 000 001 – 5 000 000	0.7%	6.0%	1.0%	8.3%
Y: 5 000 001 +	0.1%	3.1%	0.2%	4.1%
Total	100.0%	100.0%	100.0%	100.0%

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008¹) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	40 453	1 347	40 025	1 434	-	-	-	-
B: = 0	18	0	24	1	-	-	-	-
C: 1 – 20 000	19 107	441	17 707	452	-	-	-	-
D: 20 001 – 30 000	12 325	281	11 556	277	-	-	-	-
E: 30 001 – 40 000	14 621	328	13 768	315	-	-	-	-
F: 40 001 – 50 000	17 127	371	15 905	361	-	-	-	-
G: 50 001 – 60 000	21 871	432	19 027	407	-	-	-	-
H: 60 001 – 70 000	25 555	481	22 420	452	-	-	-	-
I: 70 001 – 80 000	26 211	496	25 219	490	-	-	-	-
J: 80 001 – 90 000	28 772	528	27 895	522	-	-	-	-
K: 90 000 – 100 000	33 474	580	30 398	556	-	-	-	-
L: 100 001 – 110 000	33 642	547	32 877	586	-	-	-	-
M: 110 001 – 120 000	33 379	534	32 404	564	-	-	-	-
N: 120 001 – 130 000	31 922	501	31 149	531	-	-	-	-
O: 130 001 – 140 000	32 542	485	31 834	528	-	-	-	-
P: 140 001 – 150 000	31 344	472	32 028	508	-	-	-	-
Q: 150 001 – 200 000	145 665	2 101	150 814	2 294	-	-	-	-
R: 200 001 – 300 000	176 670	2 731	195 762	3 175	-	-	-	-
S: 300 001 – 400 000	71 531	1 360	83 968	1 647	-	-	-	-
T: 400 001 – 500 000	36 219	761	41 248	932	-	-	-	-
U: 500 001 – 750 000	33 712	807	41 714	1 068	-	-	-	-
V: 750 001 – 1 000 000	7 915	288	10 371	372	-	-	-	-
W: 1 000 001 – 2 000 000	5 040	265	6 580	353	-	-	-	-
X: 2 000 001 – 5 000 000	1 065	82	1 343	109	-	-	-	-
Y: 5 000 001 +	184	16	252	24	-	-	-	-
Total	880 364	16 233	916 288	17 956	-	-	-	-

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008¹) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	4.6%	8.3%	4.4%	8.0%	-	-	-	-
B: = 0	0.0%	0.0%	0.0%	0.0%	-	-	-	-
C: 1 – 20 000	2.2%	2.7%	1.9%	2.5%	-	-	-	-
D: 20 001 – 30 000	1.4%	1.7%	1.3%	1.5%	-	-	-	-
E: 30 001 – 40 000	1.7%	2.0%	1.5%	1.8%	-	-	-	-
F: 40 001 – 50 000	1.9%	2.3%	1.7%	2.0%	-	-	-	-
G: 50 001 – 60 000	2.5%	2.7%	2.1%	2.3%	-	-	-	-
H: 60 001 – 70 000	2.9%	3.0%	2.4%	2.5%	-	-	-	-
I: 70 001 – 80 000	3.0%	3.1%	2.8%	2.7%	-	-	-	-
J: 80 001 – 90 000	3.3%	3.3%	3.0%	2.9%	-	-	-	-
K: 90 000 – 100 000	3.8%	3.6%	3.3%	3.1%	-	-	-	-
L: 100 001 – 110 000	3.8%	3.4%	3.6%	3.3%	-	-	-	-
M: 110 001 – 120 000	3.8%	3.3%	3.5%	3.1%	-	-	-	-
N: 120 001 – 130 000	3.6%	3.1%	3.4%	3.0%	-	-	-	-
O: 130 001 – 140 000	3.7%	3.0%	3.5%	2.9%	-	-	-	-
P: 140 001 – 150 000	3.6%	2.9%	3.5%	2.8%	-	-	-	-
Q: 150 001 – 200 000	16.5%	12.9%	16.5%	12.8%	-	-	-	-
R: 200 001 – 300 000	20.1%	16.8%	21.4%	17.7%	-	-	-	-
S: 300 001 – 400 000	8.1%	8.4%	9.2%	9.2%	-	-	-	-
T: 400 001 – 500 000	4.1%	4.7%	4.5%	5.2%	-	-	-	-
U: 500 001 – 750 000	3.8%	5.0%	4.6%	5.9%	-	-	-	-
V: 750 001 – 1 000 000	0.9%	1.8%	1.1%	2.1%	-	-	-	-
W: 1 000 001 – 2 000 000	0.6%	1.6%	0.7%	2.0%	-	-	-	-
X: 2 000 001 – 5 000 000	0.1%	0.5%	0.1%	0.6%	-	-	-	-
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	-	-	-	-
Total	100.0%	100.0%	100.0%	100.0%	-	-	-	-

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009¹) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	830	80	912	82
B: = 0	–	–	1	0
C: 1 – 20 000	416	18	451	22
D: 20 001 – 30 000	324	15	347	16
E: 30 001 – 40 000	415	13	465	17
F: 40 001 – 50 000	695	22	795	27
G: 50 001 – 60 000	995	27	1 092	37
H: 60 001 – 70 000	1 256	34	1 461	44
I: 70 001 – 80 000	1 214	31	1 678	51
J: 80 001 – 90 000	1 395	37	1 719	51
K: 90 000 – 100 000	1 400	34	1 714	50
L: 100 001 – 110 000	1 450	40	1 825	53
M: 110 001 – 120 000	1 431	39	1 716	55
N: 120 001 – 130 000	1 418	38	1 758	56
O: 130 001 – 140 000	1 415	41	1 614	52
P: 140 001 – 150 000	1 433	44	1 521	51
Q: 150 001 – 200 000	6 581	212	7 088	260
R: 200 001 – 300 000	9 069	302	10 244	381
S: 300 001 – 400 000	4 650	194	5 279	231
T: 400 001 – 500 000	2 750	126	3 108	155
U: 500 001 – 750 000	3 445	189	3 965	236
V: 750 001 – 1 000 000	1 445	99	1 639	120
W: 1 000 001 – 2 000 000	1 297	111	1 525	142
X: 2 000 001 – 5 000 000	328	39	426	51
Y: 5 000 001 +	79	10	77	11
Total	45 731	1 797	52 420	2 250

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009¹) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]	2014 [85.1% assessed]	2015 [81.9% assessed]	2016 [75.4% assessed]
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.8%	4.5%	1.7%	3.6%
B: = 0	–	–	0.0%	0.0%
C: 1 – 20 000	0.9%	1.0%	0.9%	1.0%
D: 20 001 – 30 000	0.7%	0.8%	0.7%	0.7%
E: 30 001 – 40 000	0.9%	0.7%	0.9%	0.8%
F: 40 001 – 50 000	1.5%	1.2%	1.5%	1.2%
G: 50 001 – 60 000	2.2%	1.5%	2.1%	1.6%
H: 60 001 – 70 000	2.7%	1.9%	2.8%	1.9%
I: 70 001 – 80 000	2.7%	1.7%	3.2%	2.3%
J: 80 001 – 90 000	3.1%	2.0%	3.3%	2.2%
K: 90 000 – 100 000	3.1%	1.9%	3.3%	2.2%
L: 100 001 – 110 000	3.2%	2.2%	3.5%	2.4%
M: 110 001 – 120 000	3.1%	2.2%	3.3%	2.4%
N: 120 001 – 130 000	3.1%	2.1%	3.4%	2.5%
O: 130 001 – 140 000	3.1%	2.3%	3.1%	2.3%
P: 140 001 – 150 000	3.1%	2.4%	2.9%	2.3%
Q: 150 001 – 200 000	14.4%	11.8%	13.5%	11.6%
R: 200 001 – 300 000	19.8%	16.8%	19.5%	16.9%
S: 300 001 – 400 000	10.2%	10.8%	10.1%	10.2%
T: 400 001 – 500 000	6.0%	7.0%	5.9%	6.9%
U: 500 001 – 750 000	7.5%	10.5%	7.6%	10.5%
V: 750 001 – 1 000 000	3.2%	5.5%	3.1%	5.3%
W: 1 000 001 – 2 000 000	2.8%	6.2%	2.9%	6.3%
X: 2 000 001 – 5 000 000	0.7%	2.2%	0.8%	2.3%
Y: 5 000 001 +	0.2%	0.6%	0.1%	0.5%
Total	100.0%	100.0%	100.0%	100.0%

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	279	15	216	12	132	9	100	7
B: =0	2	0	9	0	12	1	3	0
C: 1 – 20 000	302	5	291	5	166	2	129	2
D: 20 001 – 30 000	314	5	239	4	164	2	124	2
E: 30 001 – 40 000	456	8	350	7	230	4	186	3
F: 40 001 – 50 000	632	13	505	12	346	7	239	4
G: 50 001 – 60 000	952	23	772	18	475	11	355	8
H: 60 001 – 70 000	1 543	42	1 141	32	747	19	486	12
I: 70 001 – 80 000	1 945	52	1 463	41	1 028	29	806	21
J: 80 001 – 90 000	2 444	67	1 953	56	1 455	42	980	28
K: 90 000 – 100 000	2 844	83	2 316	67	1 808	53	1 358	37
L: 100 001 – 110 000	3 257	99	2 612	81	2 125	67	1 625	51
M: 110 001 – 120 000	3 482	113	3 033	101	2 401	82	1 929	61
N: 120 001 – 130 000	3 879	126	3 248	112	2 559	88	2 014	66
O: 130 001 – 140 000	4 204	147	3 646	129	2 818	101	2 277	79
P: 140 001 – 150 000	4 594	165	4 109	154	3 347	124	2 484	88
Q: 150 001 – 200 000	26 547	1 021	23 877	941	20 568	822	16 832	654
R: 200 001 – 300 000	62 979	2 878	57 728	2 712	51 336	2 443	44 074	2 033
S: 300 001 – 400 000	63 830	3 357	60 703	3 325	56 808	3 149	51 176	2 797
T: 400 001 – 500 000	53 783	3 019	53 757	3 185	52 356	3 214	49 118	2 979
U: 500 001 – 750 000	78 988	4 760	84 756	5 305	88 393	5 730	86 770	5 629
V: 750 001 – 1 000 000	31 808	1 968	35 805	2 319	39 273	2 620	41 177	2 751
W: 1 000 001 – 2 000 000	28 015	1 831	31 474	2 116	35 428	2 467	36 939	2 536
X: 2 000 001 – 5 000 000	6 231	437	7 040	506	8 468	635	8 505	639
Y: 5 000 001 +	917	66	1 047	76	1 273	97	1 237	95
Total	384 227	20 301	382 090	21 315	373 716	21 820	350 923	20 584

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
H: 60 001 – 70 000	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	0.5%	0.3%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%	0.3%	0.1%
K: 90 000 – 100 000	0.7%	0.4%	0.6%	0.3%	0.5%	0.2%	0.4%	0.2%
L: 100 001 – 110 000	0.8%	0.5%	0.7%	0.4%	0.6%	0.3%	0.5%	0.2%
M: 110 001 – 120 000	0.9%	0.6%	0.8%	0.5%	0.6%	0.4%	0.5%	0.3%
N: 120 001 – 130 000	1.0%	0.6%	0.9%	0.5%	0.7%	0.4%	0.6%	0.3%
O: 130 001 – 140 000	1.1%	0.7%	1.0%	0.6%	0.8%	0.5%	0.6%	0.4%
P: 140 001 – 150 000	1.2%	0.8%	1.1%	0.7%	0.9%	0.6%	0.7%	0.4%
Q: 150 001 – 200 000	6.9%	5.0%	6.2%	4.4%	5.5%	3.8%	4.8%	3.2%
R: 200 001 – 300 000	16.4%	14.2%	15.1%	12.7%	13.7%	11.2%	12.6%	9.9%
S: 300 001 – 400 000	16.6%	16.5%	15.9%	15.6%	15.2%	14.4%	14.6%	13.6%
T: 400 001 – 500 000	14.0%	14.9%	14.1%	14.9%	14.0%	14.7%	14.0%	14.5%
U: 500 001 – 750 000	20.6%	23.4%	22.2%	24.9%	23.7%	26.3%	24.7%	27.3%
V: 750 001 – 1 000 000	8.3%	9.7%	9.4%	10.9%	10.5%	12.0%	11.7%	13.4%
W: 1 000 001 – 2 000 000	7.3%	9.0%	8.2%	9.9%	9.5%	11.3%	10.5%	12.3%
X: 2 000 001 – 5 000 000	1.6%	2.2%	1.8%	2.4%	2.3%	2.9%	2.4%	3.1%
Y: 5 000 001 +	0.2%	0.3%	0.3%	0.4%	0.3%	0.4%	0.4%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	231	12	224	10	121	7	98	6
B: = 0	3	0	2	0	2	0	2	0
C: 1 – 20 000	291	9	205	5	109	4	77	3
D: 20 001 – 30 000	225	6	182	5	101	3	58	2
E: 30 001 – 40 000	340	9	234	7	120	3	77	3
F: 40 001 – 50 000	479	14	355	11	165	5	126	4
G: 50 001 – 60 000	902	21	520	15	302	9	166	6
H: 60 001 – 70 000	1 584	32	992	23	435	12	290	9
I: 70 001 – 80 000	1 436	31	1 089	27	727	18	342	10
J: 80 001 – 90 000	1 415	33	1 198	30	803	21	408	14
K: 90 000 – 100 000	1 332	32	1 203	30	831	22	455	16
L: 100 001 – 110 000	1 292	33	1 324	35	962	25	404	14
M: 110 001 – 120 000	1 304	33	1 246	34	994	26	459	17
N: 120 001 – 130 000	1 277	33	1 168	31	1 005	28	486	18
O: 130 001 – 140 000	1 197	32	1 143	30	1 045	27	437	17
P: 140 001 – 150 000	1 112	29	1 164	31	1 076	30	447	17
Q: 150 001 – 200 000	4 786	138	5 039	148	4 997	141	2 169	84
R: 200 001 – 300 000	6 368	210	6 922	225	6 871	219	3 611	154
S: 300 001 – 400 000	3 576	137	3 837	158	3 807	155	2 499	119
T: 400 001 – 500 000	2 351	109	2 443	119	2 339	114	1 799	95
U: 500 001 – 750 000	3 126	172	3 214	190	3 089	189	2 513	165
V: 750 001 – 1 000 000	1 324	92	1 390	95	1 243	93	1 127	86
W: 1 000 001 – 2 000 000	1 150	99	1 406	121	1 284	120	1 168	111
X: 2 000 001 – 5 000 000	217	25	272	30	308	37	297	34
Y: 5 000 001 +	28	3	36	7	40	5	33	5
Total	37 346	1 343	36 808	1 420	32 776	1 313	19 548	1 009

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.6%	0.9%	0.6%	0.7%	0.4%	0.6%	0.5%	0.6%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.6%	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%
D: 20 001 – 30 000	0.6%	0.4%	0.5%	0.4%	0.3%	0.2%	0.3%	0.2%
E: 30 001 – 40 000	0.9%	0.7%	0.6%	0.5%	0.4%	0.3%	0.4%	0.3%
F: 40 001 – 50 000	1.3%	1.0%	1.0%	0.8%	0.5%	0.4%	0.6%	0.4%
G: 50 001 – 60 000	2.4%	1.5%	1.4%	1.1%	0.9%	0.7%	0.8%	0.6%
H: 60 001 – 70 000	4.2%	2.4%	2.7%	1.6%	1.3%	0.9%	1.5%	0.9%
I: 70 001 – 80 000	3.8%	2.3%	3.0%	1.9%	2.2%	1.4%	1.7%	1.0%
J: 80 001 – 90 000	3.8%	2.5%	3.3%	2.1%	2.4%	1.6%	2.1%	1.4%
K: 90 000 – 100 000	3.6%	2.4%	3.3%	2.1%	2.5%	1.7%	2.3%	1.6%
L: 100 001 – 110 000	3.5%	2.5%	3.6%	2.4%	2.9%	1.9%	2.1%	1.4%
M: 110 001 – 120 000	3.5%	2.4%	3.4%	2.4%	3.0%	2.0%	2.3%	1.7%
N: 120 001 – 130 000	3.4%	2.5%	3.2%	2.2%	3.1%	2.1%	2.5%	1.8%
O: 130 001 – 140 000	3.2%	2.4%	3.1%	2.1%	3.2%	2.1%	2.2%	1.7%
P: 140 001 – 150 000	3.0%	2.1%	3.2%	2.2%	3.3%	2.3%	2.3%	1.7%
Q: 150 001 – 200 000	12.8%	10.3%	13.7%	10.4%	15.2%	10.7%	11.1%	8.3%
R: 200 001 – 300 000	17.1%	15.7%	18.8%	15.9%	21.0%	16.7%	18.5%	15.3%
S: 300 001 – 400 000	9.6%	10.2%	10.4%	11.1%	11.6%	11.8%	12.8%	11.8%
T: 400 001 – 500 000	6.3%	8.1%	6.6%	8.4%	7.1%	8.7%	9.2%	9.4%
U: 500 001 – 750 000	8.4%	12.8%	8.7%	13.4%	9.4%	14.4%	12.9%	16.4%
V: 750 001 – 1 000 000	3.5%	6.8%	3.8%	6.7%	3.8%	7.1%	5.8%	8.5%
W: 1 000 001 – 2 000 000	3.1%	7.4%	3.8%	8.5%	3.9%	9.1%	6.0%	11.0%
X: 2 000 001 – 5 000 000	0.6%	1.8%	0.7%	2.1%	0.9%	2.8%	1.5%	3.4%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.5%	0.1%	0.4%	0.2%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2013 – 2016

Tax year	2013 [89.1% a sse sse d]		2014 [85.1% a sse sse d]		2015 [81.9% a sse sse d]		2016 [75.4% a sse sse d]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	275	37	197	28	132	17	123	20
B: = 0	12	5	12	2	7	1	7	1
C: 1 – 20 000	239	10	154	8	109	8	101	5
D: 20 001 – 30 000	188	7	148	6	118	5	68	3
E: 30 001 – 40 000	233	7	186	7	103	5	97	5
F: 40 001 – 50 000	342	11	250	10	149	5	145	5
G: 50 001 – 60 000	511	16	369	15	234	8	171	7
H: 60 001 – 70 000	834	25	574	19	336	12	309	11
I: 70 001 – 80 000	914	27	611	20	500	17	373	15
J: 80 001 – 90 000	936	30	692	22	466	14	399	16
K: 90 000 – 100 000	939	29	716	24	546	20	444	17
L: 100 001 – 110 000	992	32	786	26	560	21	449	17
M: 110 001 – 120 000	971	35	763	29	558	21	518	21
N: 120 001 – 130 000	968	38	778	28	611	22	500	18
O: 130 001 – 140 000	930	35	755	29	615	25	480	18
P: 140 001 – 150 000	871	31	769	29	630	23	521	20
Q: 150 001 – 200 000	4 304	165	3 680	145	3 172	129	2 627	107
R: 200 001 – 300 000	6 863	322	6 264	293	5 618	254	5 003	242
S: 300 001 – 400 000	4 789	265	4 657	261	4 480	252	4 065	218
T: 400 001 – 500 000	3 271	227	3 234	219	3 282	224	3 061	204
U: 500 001 – 750 000	4 473	434	4 613	424	4 722	430	4 454	399
V: 750 001 – 1 000 000	1 885	256	1 993	285	2 116	280	2 065	275
W: 1 000 001 – 2 000 000	1 766	391	2 087	448	2 240	478	2 153	447
X: 2 000 001 – 5 000 000	409	159	494	203	573	229	560	222
Y: 5 000 001 +	45	30	65	37	83	68	80	57
Total	37 960	2 626	34 847	2 615	31 960	2 567	28 773	2 367

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2013 – 2016 (continued)

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.7%	1.4%	0.6%	1.1%	0.4%	0.7%	0.4%	0.8%
B: = 0	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.4%	0.4%	0.3%	0.3%	0.3%	0.4%	0.2%
D: 20 001 – 30 000	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	0.6%	0.3%	0.5%	0.3%	0.3%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	0.9%	0.4%	0.7%	0.4%	0.5%	0.2%	0.5%	0.2%
G: 50 001 – 60 000	1.3%	0.6%	1.1%	0.6%	0.7%	0.3%	0.6%	0.3%
H: 60 001 – 70 000	2.2%	1.0%	1.6%	0.7%	1.1%	0.5%	1.1%	0.5%
I: 70 001 – 80 000	2.4%	1.0%	1.8%	0.8%	1.6%	0.6%	1.3%	0.6%
J: 80 001 – 90 000	2.5%	1.1%	2.0%	0.8%	1.5%	0.6%	1.4%	0.7%
K: 90 000 – 100 000	2.5%	1.1%	2.1%	0.9%	1.7%	0.8%	1.5%	0.7%
L: 100 001 – 110 000	2.6%	1.2%	2.3%	1.0%	1.8%	0.8%	1.6%	0.7%
M: 110 001 – 120 000	2.6%	1.3%	2.2%	1.1%	1.7%	0.8%	1.8%	0.9%
N: 120 001 – 130 000	2.6%	1.5%	2.2%	1.1%	1.9%	0.8%	1.7%	0.8%
O: 130 001 – 140 000	2.4%	1.3%	2.2%	1.1%	1.9%	1.0%	1.7%	0.8%
P: 140 001 – 150 000	2.3%	1.2%	2.2%	1.1%	2.0%	0.9%	1.8%	0.8%
Q: 150 001 – 200 000	11.3%	6.3%	10.6%	5.5%	9.9%	5.0%	9.1%	4.5%
R: 200 001 – 300 000	18.1%	12.3%	18.0%	11.2%	17.6%	9.9%	17.4%	10.2%
S: 300 001 – 400 000	12.6%	10.1%	13.4%	10.0%	14.0%	9.8%	14.1%	9.2%
T: 400 001 – 500 000	8.6%	8.7%	9.3%	8.4%	10.3%	8.7%	10.6%	8.6%
U: 500 001 – 750 000	11.8%	16.5%	13.2%	16.2%	14.8%	16.8%	15.5%	16.8%
V: 750 001 – 1 000 000	5.0%	9.7%	5.7%	10.9%	6.6%	10.9%	7.2%	11.6%
W: 1 000 001 – 2 000 000	4.7%	14.9%	6.0%	17.1%	7.0%	18.6%	7.5%	18.9%
X: 2 000 001 – 5 000 000	1.1%	6.1%	1.4%	7.7%	1.8%	8.9%	1.9%	9.4%
Y: 5 000 001 +	0.1%	1.2%	0.2%	1.4%	0.3%	2.6%	0.3%	2.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.9: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	256 641	778	200 129	578	164 488	461	135 741	382
B: 5 001 – 10 000	717 382	5 314	660 698	5 035	539 623	4 158	414 023	3 178
C: 10 001 – 15 000	570 704	7 163	507 647	6 349	493 875	6 117	462 545	5 647
D: 15 001 – 20 000	412 788	7 087	444 291	7 625	441 744	7 627	419 650	7 307
E: 20 001 – 25 000	163 906	3 647	213 866	4 721	235 495	5 216	262 462	5 857
F: 25 001 – 30 000	86 760	2 364	102 273	2 796	118 017	3 207	124 081	3 396
G: 30 001 – 35 000	50 424	1 624	58 738	1 903	69 966	2 253	74 181	2 400
H: 35 001 – 40 000	29 563	1 104	34 772	1 297	42 428	1 582	47 279	1 764
I: 40 001 – 45 000	17 853	755	22 923	969	29 035	1 229	31 030	1 314
J: 45 001 – 50 000	11 390	539	13 875	656	16 684	790	21 224	1 001
K: 50 001 – 60 000	13 479	734	15 924	866	18 941	1 031	21 738	1 183
L: 60 001 – 70 000	6 808	439	8 656	558	9 963	643	10 901	703
M: 70 001 – 80 000	4 314	321	4 995	373	5 946	443	6 536	487
N: 80 001 – 90 000	2 466	209	3 030	256	3 653	309	4 093	346
O: 90 000 – 100 000	1 520	144	1 960	186	2 388	226	2 627	249
P: 100 001 – 120 000	1 725	187	2 111	230	2 631	287	2 897	315
Q: 120 001 – 140 000	875	113	1 044	135	1 229	159	1 423	184
R: 140 001 – 160 000	434	65	586	87	701	104	808	120
S: 160 001 – 180 000	212	36	287	49	367	62	467	79
T: 180 001 – 250 000	271	56	344	71	442	92	518	108
U: 250 001 +	155	52	185	64	247	87	262	96
Total	2 349 670	32 730	2 298 334	34 803	2 197 863	36 084	2 044 486	36 116

Table A2.7.10: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	820 778	2 351	795 711	2 303	730 138	2 135	647 092	1 916
B: 5 001 – 10 000	367 240	2 560	384 661	2 676	391 665	2 731	372 414	2 620
C: 10 001 – 15 000	120 727	1 476	125 948	1 538	130 329	1 591	134 162	1 640
D: 15 001 – 20 000	63 574	1 102	63 748	1 105	65 139	1 130	67 435	1 169
E: 20 001 – 25 000	38 863	872	40 425	906	42 028	943	42 720	958
F: 25 001 – 30 000	26 788	734	28 636	785	29 968	822	30 355	833
G: 30 001 – 35 000	18 091	586	19 561	633	21 055	682	21 535	697
H: 35 001 – 40 000	14 796	553	16 088	602	17 237	645	17 925	670
I: 40 001 – 45 000	10 955	465	11 857	504	12 822	545	13 168	559
J: 45 001 – 50 000	8 941	425	9 847	468	10 638	506	11 042	525
K: 50 001 – 60 000	12 948	711	14 465	794	15 538	854	16 196	890
L: 60 001 – 70 000	8 818	571	9 805	635	10 772	698	11 230	727
M: 70 001 – 80 000	6 274	469	7 342	549	7 980	597	8 321	622
N: 80 001 – 90 000	4 587	390	5 214	442	6 022	511	6 233	530
O: 90 000 – 100 000	3 625	345	4 213	401	4 749	452	4 925	469
P: 100 001 – 120 000	4 804	526	5 628	617	6 525	715	6 972	765
Q: 120 001 – 140 000	2 919	377	3 597	466	4 223	547	4 367	565
R: 140 001 – 160 000	2 042	305	2 508	375	2 897	433	3 067	458
S: 160 001 – 180 000	1 312	223	1 648	280	1 938	330	2 107	358
T: 180 001 – 250 000	2 469	518	3 051	642	3 597	754	3 793	797
U: 250 001 +	2 336	1 090	2 856	1 327	3 672	1 697	3 951	1 814
Total	1 542 887	16 650	1 556 809	18 049	1 518 932	19 319	1 429 010	19 582

Table A2.7.11: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	258 257	603	257 825	589	-	-	-	-
B: 5 001 – 10 000	163 588	1 193	167 945	1 225	-	-	-	-
C: 10 001 – 15 000	102 412	1 263	103 370	1 275	-	-	-	-
D: 15 001 – 20 000	74 008	1 286	77 303	1 345	-	-	-	-
E: 20 001 – 25 000	58 853	1 317	61 483	1 379	-	-	-	-
F: 25 001 – 30 000	45 499	1 248	48 406	1 324	-	-	-	-
G: 30 001 – 35 000	36 521	1 186	38 428	1 245	-	-	-	-
H: 35 001 – 40 000	30 315	1 133	32 070	1 203	-	-	-	-
I: 40 001 – 45 000	24 196	1 025	25 762	1 091	-	-	-	-
J: 45 001 – 50 000	17 230	815	21 395	1 013	-	-	-	-
K: 50 001 – 60 000	23 188	1 265	26 513	1 448	-	-	-	-
L: 60 001 – 70 000	16 679	1 086	16 153	1 043	-	-	-	-
M: 70 001 – 80 000	12 012	896	14 558	1 091	-	-	-	-
N: 80 001 – 90 000	6 718	569	9 426	796	-	-	-	-
O: 90 000 – 100 000	3 914	370	5 565	527	-	-	-	-
P: 100 001 – 120 000	3 678	398	5 555	601	-	-	-	-
Q: 120 001 – 140 000	1 383	178	2 065	265	-	-	-	-
R: 140 001 – 160 000	728	108	999	149	-	-	-	-
S: 160 001 – 180 000	380	64	516	87	-	-	-	-
T: 180 001 – 250 000	506	104	623	128	-	-	-	-
U: 250 001 +	299	124	328	131	-	-	-	-
Total	880 364	16 233	916 288	17 956	-	-	-	-

Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2013 – 2016

Tax year	2013 [89.1% assessed]		2014 [85.1% assessed]		2015 [81.9% assessed]		2016 [75.4% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	17 825	47	16 945	44	17 046	45	17 066	44
B: 5 001 – 10 000	19 500	147	18 429	138	17 745	134	17 266	129
C: 10 001 – 15 000	20 998	262	19 759	247	18 665	233	18 358	228
D: 15 001 – 20 000	20 670	364	19 400	341	17 935	316	16 837	296
E: 20 001 – 25 000	22 200	505	20 827	473	19 408	441	18 054	410
F: 25 001 – 30 000	22 419	622	21 515	597	19 488	541	17 943	498
G: 30 001 – 35 000	19 897	647	18 799	612	17 226	560	15 188	494
H: 35 001 – 40 000	22 540	842	21 406	800	19 835	741	17 975	671
I: 40 001 – 45 000	19 788	841	18 629	792	17 310	736	15 450	657
J: 45 001 – 50 000	21 101	1 004	19 952	950	18 099	862	16 600	790
K: 50 001 – 60 000	38 192	2 115	37 313	2 066	35 942	1 993	32 059	1 779
L: 60 001 – 70 000	31 036	2 017	29 992	1 948	28 244	1 835	25 746	1 673
M: 70 001 – 80 000	27 953	2 090	27 891	2 086	26 948	2 016	25 253	1 890
N: 80 001 – 90 000	21 477	1 823	22 811	1 938	23 262	1 978	22 596	1 921
O: 90 000 – 100 000	16 475	1 563	17 924	1 701	18 861	1 791	18 332	1 741
P: 100 001 – 120 000	21 457	2 946	24 168	2 644	26 664	2 920	26 465	2 898
Q: 120 001 – 140 000	10 748	1 384	13 041	1 682	14 721	1 901	14 259	1 840
R: 140 001 – 160 000	5 141	765	6 786	1 010	8 045	1 198	7 819	1 164
S: 160 001 – 180 000	2 468	417	3 246	548	4 135	700	3 852	652
T: 180 001 – 250 000	2 049	415	2 861	581	3 653	739	3 356	678
U: 250 001 +	293	86	396	116	484	140	449	132
Total	384 227	20 301	382 090	21 315	373 716	21 820	350 923	20 584

Table A2.8.1: Assessed individual taxpayers: Taxable income by taxable income group, 2006 – 2015

Taxable income group	Tax year	Taxable income by taxable income group, 2006 – 2015										
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
	Number of taxpayers	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	40 346	-8 870	-7 482	-6 656	-6 129	-6 282	-6 520	-6 294	-5 496	-4 899	-2 937	
B: = 0	80 068	-	3 572	6 429	8 341	9 468	11 054	12 777	15 270	17 235	19 433	
C: 1 – 20 000	69 147	728	2 978	4 221	5 336	5 963	6 825	7 762	9 184	10 399	12 119	
D: 20 001 – 30 000	48 048	1 227	2 504	3 410	4 143	4 609	5 072	5 744	6 751	7 473	8 674	
E: 30 001 – 40 000	74 687	2 626	3 974	5 138	6 190	6 818	7 656	8 602	10 120	11 174	12 833	
F: 40 001 – 50 000	71 021	3 206	4 459	5 635	6 720	7 278	8 105	9 038	10 643	11 740	13 259	
G: 50 001 – 60 000	82 619	4 570	5 980	7 428	8 725	9 379	10 483	11 640	13 644	15 011	16 749	
H: 60 001 – 70 000	109 448	7 136	8 867	10 819	12 468	13 484	15 074	16 637	19 546	21 342	23 802	
I: 70 001 – 80 000	143 346	10 785	12 932	15 471	17 956	19 609	21 879	24 182	28 328	30 730	34 015	
J: 80 001 – 90 000	143 630	12 194	14 318	17 056	19 824	21 387	23 761	26 164	30 410	32 986	36 292	
K: 90 000 – 100 000	161 568	15 401	17 678	20 659	23 869	26 025	28 945	31 931	37 103	40 002	43 816	
L: 100 001 – 110 000	150 830	15 799	17 992	20 874	24 086	26 152	29 078	31 890	36 799	39 717	43 397	
M: 110 001 – 120 000	132 892	15 292	17 438	20 086	22 938	24 739	27 391	30 003	34 506	37 169	40 485	
N: 120 001 – 130 000	130 820	16 326	18 430	21 085	24 160	25 940	28 751	31 402	35 969	38 665	42 130	
O: 130 001 – 140 000	102 192	13 781	15 613	17 968	20 491	21 803	24 071	26 224	29 841	32 072	35 031	
P: 140 001 – 150 000	87 458	12 670	14 467	16 701	18 962	20 169	22 276	24 226	27 461	29 455	32 077	
Q: 150 001 – 200 000	267 052	46 033	52 916	60 783	68 260	71 199	78 536	85 332	95 733	102 551	111 819	
R: 200 001 – 250 000	150 495	33 545	38 235	44 041	48 936	50 349	55 310	59 876	66 723	71 375	77 977	
S: 250 001 – 350 000	152 968	44 846	50 766	57 680	63 793	65 697	71 423	76 882	85 288	90 802	99 161	
T: 350 001 – 500 000	91 140	37 548	41 644	47 155	51 480	52 653	57 186	61 017	67 081	71 285	77 842	
U: 500 001 – 750 000	46 883	28 044	30 635	34 956	37 389	37 451	40 443	43 039	47 448	50 298	54 959	
V: 750 001 – 1 000 000	15 802	13 527	14 638	16 594	17 456	17 250	18 354	19 844	21 710	22 829	24 760	
W: 1 000 001 – 2 000 000	14 826	19 841	21 278	24 357	24 269	22 958	24 515	25 666	28 560	30 549	33 731	
X: 2 000 001 – 5 000 000	4 288	12 134	13 066	15 728	13 666	12 574	12 983	14 101	15 414	16 429	17 756	
Y: 5 000 001 +	720	6 687	5 298	6 351	5 384	5 088	4 198	4 831	5 977	6 143	21 693	
Total	2 372 294	365 076	422 196	493 969	548 713	571 760	626 849	682 516	774 013	832 532	930 873	
<= 0	120 414	-8 870	-3 910	-227	2 212	3 186	4 534	6 483	9 774	12 336	16 496	
1 – 70 000	454 970	19 493	28 762	36 651	43 582	47 531	53 215	59 423	69 888	77 139	87 436	
70 001 – 350 000	1 623 251	236 672	270 785	312 404	353 275	373 069	411 421	448 112	508 161	545 524	596 200	
350 001 – 500 000	91 140	37 548	41 644	47 155	51 480	52 653	57 186	61 017	67 081	71 285	77 842	
500 000 +	82 519	80 233	84 915	97 986	98 164	95 321	100 493	107 481	119 109	126 248	152 899	
Total	2 372 294	365 076	422 196	493 969	548 713	571 760	626 849	682 516	774 013	832 532	930 873	

Table A2.8.1: Assessed individual taxpayers: composition of taxable income by taxable income group, 2006 – 2015 (continued)

Taxable income group Percentage of total	Number of taxpayers	Tax year									
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
A: < 0	1.7%	-2.4%	-1.8%	-1.3%	-1.1%	-1.1%	-1.0%	-0.9%	-0.7%	-0.6%	-0.3%
B: = 0	3.4%	0.0%	0.8%	1.3%	1.5%	1.7%	1.8%	1.9%	2.0%	2.1%	2.1%
C: 1 – 20 000	2.9%	0.2%	0.7%	0.9%	1.0%	1.0%	1.1%	1.1%	1.2%	1.2%	1.3%
D: 20 001 – 30 000	2.0%	0.3%	0.6%	0.7%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%
E: 30 001 – 40 000	3.1%	0.7%	0.9%	1.0%	1.1%	1.2%	1.2%	1.3%	1.3%	1.3%	1.4%
F: 40 001 – 50 000	3.0%	0.9%	1.1%	1.1%	1.2%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%
G: 50 001 – 60 000	3.5%	1.3%	1.4%	1.5%	1.6%	1.6%	1.7%	1.7%	1.8%	1.8%	1.8%
H: 60 001 – 70 000	4.6%	2.0%	2.1%	2.2%	2.3%	2.4%	2.4%	2.4%	2.5%	2.6%	2.6%
I: 70 001 – 80 000	6.0%	3.0%	3.1%	3.1%	3.3%	3.4%	3.5%	3.5%	3.7%	3.7%	3.7%
J: 80 001 – 90 000	6.1%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.8%	3.9%	4.0%	3.9%
K: 90 000 – 100 000	6.8%	4.2%	4.2%	4.2%	4.3%	4.6%	4.6%	4.7%	4.8%	4.8%	4.7%
L: 100 001 – 110 000	6.4%	4.3%	4.3%	4.2%	4.4%	4.6%	4.6%	4.7%	4.8%	4.8%	4.7%
M: 110 001 – 120 000	5.6%	4.2%	4.1%	4.1%	4.2%	4.3%	4.4%	4.4%	4.5%	4.5%	4.5%
N: 120 001 – 130 000	5.5%	4.5%	4.4%	4.3%	4.4%	4.5%	4.6%	4.6%	4.6%	4.6%	4.5%
O: 130 001 – 140 000	4.3%	3.8%	3.7%	3.6%	3.7%	3.8%	3.8%	3.8%	3.9%	3.9%	3.8%
P: 140 001 – 150 000	3.7%	3.5%	3.4%	3.4%	3.5%	3.6%	3.6%	3.5%	3.5%	3.5%	3.4%
Q: 150 001 – 200 000	11.3%	12.6%	12.5%	12.3%	12.4%	12.5%	12.5%	12.5%	12.4%	12.3%	12.0%
R: 200 001 – 250 000	6.3%	9.2%	8.9%	8.9%	8.9%	8.8%	8.8%	8.8%	8.6%	8.6%	8.4%
S: 250 001 – 350 000	6.4%	12.3%	12.0%	11.7%	11.6%	11.5%	11.4%	11.3%	11.0%	10.9%	10.7%
T: 350 001 – 500 000	3.8%	10.3%	9.9%	9.5%	9.4%	9.2%	9.1%	8.9%	8.7%	8.6%	8.4%
U: 500 001 – 750 000	2.0%	7.7%	7.3%	7.1%	6.8%	6.6%	6.5%	6.3%	6.1%	6.0%	5.9%
V: 750 001 – 1 000 000	0.7%	3.7%	3.5%	3.4%	3.2%	3.0%	2.9%	2.9%	2.8%	2.7%	2.7%
W: 1 000 001 – 2 000 000	0.6%	5.4%	5.0%	4.9%	4.4%	4.0%	3.9%	3.8%	3.7%	3.7%	3.6%
X: 2 000 001 – 5 000 000	0.2%	3.3%	3.1%	3.2%	2.5%	2.2%	2.1%	2.1%	2.0%	2.0%	1.9%
Y: 5 000 001 +	0.0%	1.8%	1.3%	1.3%	1.0%	0.9%	0.7%	0.7%	0.8%	0.7%	2.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	5.1%	-2.4%	-0.9%	0.0%	0.4%	0.6%	0.7%	0.9%	1.3%	1.5%	1.8%
1 – 70 000	19.2%	5.3%	6.8%	7.4%	7.9%	8.3%	8.5%	8.7%	9.0%	9.3%	9.4%
70 001 – 350 000	68.4%	64.8%	64.1%	63.2%	64.4%	65.2%	65.6%	65.7%	65.7%	65.5%	64.0%
350 001 – 500 000	3.8%	10.3%	9.9%	9.5%	9.4%	9.2%	9.1%	8.9%	8.7%	8.6%	8.4%
500 000 +	3.5%	22.0%	20.1%	19.8%	17.9%	16.7%	16.0%	15.7%	15.4%	15.2%	16.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.8.2: Assessed individual taxpayers: Tax assessed by taxable income group, 2006 – 2015

Taxable income group	Number of taxpayers	Tax year										
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
		(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	40 346	1	305	588	828	776	853	1 033	1 223	1 503	1 875	
B: = 0	80 068	2	570	1 186	1 592	1 787	2 192	2 603	3 072	3 596	4 113	
C: 1 – 20 000	69 147	3	331	584	840	966	1 180	1 409	1 645	1 964	2 280	
D: 20 001 – 30 000	48 048	4	251	452	620	712	818	986	1 139	1 322	1 547	
E: 30 001 – 40 000	74 687	19	325	574	791	874	1 054	1 266	1 467	1 720	1 991	
F: 40 001 – 50 000	71 021	117	384	624	851	904	1 081	1 278	1 444	1 696	1 904	
G: 50 001 – 60 000	82 619	268	557	843	1 105	1 166	1 401	1 645	1 851	2 181	2 397	
H: 60 001 – 70 000	109 448	556	882	1 264	1 633	1 701	2 020	2 331	2 604	3 003	3 380	
I: 70 001 – 80 000	143 346	1 003	1 387	1 867	2 370	2 563	3 022	3 490	3 846	4 385	4 906	
J: 80 001 – 90 000	143 630	1 308	1 659	2 198	2 780	2 955	3 452	3 956	4 349	4 954	5 495	
K: 90 000 – 100 000	161 568	1 899	2 200	2 778	3 457	3 750	4 378	5 024	5 524	6 193	6 864	
L: 100 001 – 110 000	150 830	2 129	2 406	2 974	3 676	3 966	4 618	5 232	5 744	6 445	7 106	
M: 110 001 – 120 000	132 892	2 218	2 523	3 063	3 702	3 958	4 571	5 161	5 673	6 335	6 936	
N: 120 001 – 130 000	130 820	2 504	2 799	3 340	4 062	4 318	4 966	5 595	6 118	6 810	7 492	
O: 130 001 – 140 000	102 192	2 234	2 510	3 019	3 642	3 847	4 416	4 939	5 421	6 009	6 613	
P: 140 001 – 150 000	87 458	2 172	2 461	2 964	3 536	3 749	4 294	4 788	5 272	5 824	6 379	
Q: 150 001 – 200 000	267 052	8 843	10 136	12 041	14 104	14 610	16 677	18 515	20 302	22 321	24 659	
R: 200 001 – 250 000	150 495	7 537	8 518	10 012	11 488	11 755	13 284	14 647	16 040	17 517	19 176	
S: 250 001 – 350 000	152 968	11 641	12 962	14 925	16 887	17 343	19 219	20 958	22 983	24 817	27 092	
T: 350 001 – 500 000	91 140	11 132	12 172	13 869	15 327	15 618	17 199	18 509	20 126	21 606	23 535	
U: 500 001 – 750 000	46 883	9 108	9 959	11 410	12 252	12 165	13 243	14 169	15 500	16 538	17 968	
V: 750 001 – 1 000 000	15 802	4 649	5 088	5 790	6 074	5 970	6 373	6 931	7 538	7 928	8 539	
W: 1 000 001 – 2 000 000	14 826	7 167	7 790	8 930	8 886	8 329	8 918	9 345	10 348	11 105	12 233	
X: 2 000 001 – 5 000 000	4 288	4 621	5 021	6 084	5 267	4 818	4 968	5 407	5 887	6 271	6 748	
Y: 5 000 001 +	720	2 608	2 083	2 498	2 136	2 009	1 666	1 918	2 358	2 408	8 626	
Total	2 372 294	83 746	95 282	113 877	127 908	130 606	145 883	161 134	177 474	194 452	219 853	
<= 0	120 414	3	875	1 775	2 421	2 563	3 046	3 636	4 295	5 099	5 988	
1 – 70 000	454 970	968	2 730	4 340	5 841	6 322	7 554	8 915	10 151	11 887	13 499	
70 001 – 350 000	1 714 391	54 621	61 734	73 050	85 031	88 431	100 116	110 813	121 397	133 217	146 252	
350 001 – 500 000	46 883	9 108	9 959	11 410	12 252	12 165	13 243	14 169	15 500	16 538	17 968	
500 000 +	35 636	19 046	19 984	23 302	22 364	21 125	21 925	23 601	26 131	27 712	36 146	
Total	2 372 294	83 746	95 282	113 877	127 908	130 606	145 883	161 134	177 474	194 452	219 853	

PERSONAL INCOME TAX

Table A2.8.2: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2006 – 2015 (continued)

Taxable income group Percentage of total	Number of taxpayers	Tax year													
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015				
A: < 0	1.7%	0.0%	0.3%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%	0.8%	0.9%
B: = 0	3.4%	0.0%	0.6%	1.0%	1.2%	1.4%	1.4%	1.5%	1.5%	1.5%	1.5%	1.6%	1.7%	1.8%	1.9%
C: 1 – 20 000	2.9%	0.0%	0.3%	0.5%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	1.0%	1.0%
D: 20 001 – 30 000	2.0%	0.0%	0.3%	0.4%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%
E: 30 001 – 40 000	3.1%	0.0%	0.3%	0.5%	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.9%	0.9%
F: 40 001 – 50 000	3.0%	0.1%	0.4%	0.5%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.9%	0.9%
G: 50 001 – 60 000	3.5%	0.3%	0.6%	0.7%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%
H: 60 001 – 70 000	4.6%	0.7%	0.9%	1.1%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%	1.5%	1.5%	1.5%
I: 70 001 – 80 000	6.0%	1.2%	1.5%	1.6%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	2.2%	2.2%	2.2%	2.3%	2.2%
J: 80 001 – 90 000	6.1%	1.6%	1.7%	1.9%	2.2%	2.3%	2.3%	2.4%	2.4%	2.4%	2.5%	2.5%	2.5%	2.5%	2.5%
K: 90 000 – 100 000	6.8%	2.3%	2.3%	2.4%	2.7%	2.9%	2.9%	3.0%	3.0%	3.0%	3.1%	3.1%	3.1%	3.2%	3.1%
L: 100 001 – 110 000	6.4%	2.5%	2.5%	2.6%	2.9%	3.0%	3.0%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.3%	3.2%
M: 110 001 – 120 000	5.6%	2.6%	2.6%	2.7%	2.9%	3.0%	3.0%	3.1%	3.1%	3.1%	3.2%	3.2%	3.2%	3.3%	3.2%
N: 120 001 – 130 000	5.5%	3.0%	2.9%	2.9%	3.2%	3.3%	3.3%	3.4%	3.4%	3.4%	3.5%	3.5%	3.4%	3.5%	3.4%
O: 130 001 – 140 000	4.3%	2.7%	2.6%	2.7%	2.8%	2.9%	2.9%	3.0%	3.0%	3.0%	3.1%	3.1%	3.1%	3.1%	3.0%
P: 140 001 – 150 000	3.7%	2.6%	2.6%	2.6%	2.8%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%	3.0%	3.0%	2.9%
Q: 150 001 – 200 000	11.3%	10.6%	10.6%	10.6%	11.0%	11.2%	11.2%	11.4%	11.4%	11.4%	11.5%	11.5%	11.4%	11.5%	11.2%
R: 200 001 – 250 000	6.3%	9.0%	8.9%	8.8%	9.0%	9.0%	9.0%	9.1%	9.1%	9.1%	9.1%	9.1%	9.0%	9.0%	8.7%
S: 250 001 – 350 000	6.4%	13.9%	13.6%	13.1%	13.2%	13.3%	13.3%	13.2%	13.2%	13.2%	13.0%	13.0%	13.0%	12.8%	12.3%
T: 350 001 – 500 000	3.8%	13.3%	12.8%	12.2%	12.0%	12.0%	12.0%	11.8%	11.8%	11.8%	11.5%	11.5%	11.3%	11.1%	10.7%
U: 500 001 – 750 000	2.0%	10.9%	10.5%	10.0%	9.6%	9.3%	9.3%	9.1%	9.1%	9.1%	8.8%	8.8%	8.7%	8.5%	8.2%
V: 750 001 – 1 000 000	0.7%	5.6%	5.3%	5.1%	4.7%	4.6%	4.6%	4.4%	4.4%	4.4%	4.3%	4.2%	4.1%	3.9%	3.9%
W: 1 000 001 – 2 000 000	0.6%	8.6%	8.2%	7.8%	6.9%	6.4%	6.4%	6.1%	6.1%	6.1%	5.8%	5.8%	5.7%	5.6%	5.6%
X: 2 000 001 – 5 000 000	0.2%	5.5%	5.3%	5.3%	4.1%	3.7%	3.7%	3.4%	3.4%	3.4%	3.4%	3.4%	3.3%	3.2%	3.1%
Y: 5 000 001 +	0.0%	3.1%	2.2%	2.2%	1.7%	1.5%	1.5%	1.1%	1.1%	1.1%	1.2%	1.2%	1.3%	1.2%	3.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	5.1%	0.0%	0.9%	1.6%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	2.3%	2.3%	2.4%	2.6%	2.7%
1 – 70 000	19.2%	1.2%	2.9%	3.8%	4.6%	4.8%	4.8%	5.2%	5.2%	5.2%	5.5%	5.5%	5.7%	6.1%	6.1%
70 001 – 350 000	72.3%	65.2%	64.8%	64.1%	66.5%	67.7%	67.7%	68.6%	68.6%	68.6%	68.8%	68.8%	68.4%	68.5%	66.5%
350 001 – 500 000	2.0%	10.9%	10.5%	10.0%	9.6%	9.3%	9.3%	9.1%	9.1%	9.1%	8.8%	8.8%	8.7%	8.5%	8.2%
500 000 +	1.5%	22.7%	21.0%	20.5%	17.5%	16.2%	16.2%	15.0%	15.0%	14.6%	14.6%	14.7%	14.3%	16.4%	16.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.8.3: Assessed individual taxpayers: effective tax rate by taxable income group, 2006 – 2015

Taxable income group	Number of taxpayers	Tax year										
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
A: < 0	40 346	0.0%	-4.1%	-8.8%	-13.5%	-12.3%	-13.1%	-16.4%	-22.3%	-30.7%	-63.8%	
B: = 0	80 068	0.0%	16.0%	18.5%	19.1%	18.9%	19.8%	20.4%	20.1%	20.9%	21.2%	
C: 1 – 20 000	69 147	0.4%	11.1%	13.8%	15.7%	16.2%	17.3%	18.2%	17.9%	18.9%	18.8%	
D: 20 001 – 30 000	48 048	0.3%	10.0%	13.2%	15.0%	15.4%	16.1%	17.2%	16.9%	17.7%	17.8%	
E: 30 001 – 40 000	74 687	0.7%	8.2%	11.2%	12.8%	12.8%	13.8%	14.7%	14.5%	15.4%	15.5%	
F: 40 001 – 50 000	71 021	3.7%	8.6%	11.1%	12.7%	12.4%	13.3%	14.1%	13.6%	14.5%	14.4%	
G: 50 001 – 60 000	82 619	5.9%	9.3%	11.4%	12.7%	12.4%	13.4%	14.1%	13.6%	14.5%	14.3%	
H: 60 001 – 70 000	109 448	7.8%	9.9%	11.7%	13.1%	12.6%	13.4%	14.0%	13.3%	14.1%	14.2%	
I: 70 001 – 80 000	143 346	9.3%	10.7%	12.1%	13.2%	13.1%	13.8%	14.4%	13.6%	14.3%	14.4%	
J: 80 001 – 90 000	143 630	10.7%	11.6%	12.9%	14.0%	13.8%	14.5%	15.1%	14.3%	15.0%	15.1%	
K: 90 000 – 100 000	161 568	12.3%	12.4%	13.4%	14.5%	14.4%	15.1%	15.7%	14.9%	15.5%	15.7%	
L: 100 001 – 110 000	150 830	13.5%	13.4%	14.2%	15.3%	15.2%	15.9%	16.4%	15.6%	16.2%	16.4%	
M: 110 001 – 120 000	132 892	14.5%	14.5%	15.2%	16.1%	16.0%	16.7%	17.2%	16.4%	17.0%	17.1%	
N: 120 001 – 130 000	130 820	15.3%	15.2%	15.8%	16.8%	16.6%	17.3%	17.8%	17.0%	17.6%	17.8%	
O: 130 001 – 140 000	102 192	16.2%	16.1%	16.8%	17.8%	17.6%	18.3%	18.8%	18.2%	18.7%	18.9%	
P: 140 001 – 150 000	87 458	17.1%	17.0%	17.7%	18.6%	18.6%	19.3%	19.8%	19.2%	19.8%	19.9%	
Q: 150 001 – 200 000	267 052	19.2%	19.2%	19.8%	20.7%	20.5%	21.2%	21.7%	21.2%	21.8%	22.1%	
R: 200 001 – 250 000	150 495	22.5%	22.3%	22.7%	23.5%	23.3%	24.0%	24.5%	24.0%	24.5%	24.6%	
S: 250 001 – 350 000	152 968	26.0%	25.5%	25.9%	26.5%	26.4%	26.9%	27.3%	26.9%	27.3%	27.3%	
T: 350 001 – 500 000	91 140	29.6%	29.2%	29.4%	29.8%	29.7%	30.1%	30.3%	30.0%	30.3%	30.2%	
U: 500 001 – 750 000	46 883	32.5%	32.5%	32.6%	32.8%	32.5%	32.7%	32.9%	32.7%	32.9%	32.7%	
V: 750 001 – 1 000 000	15 802	34.4%	34.8%	34.9%	34.8%	34.6%	34.7%	34.9%	34.7%	34.7%	34.5%	
W: 1 000 001 – 2 000 000	14 826	36.1%	36.6%	36.7%	36.6%	36.3%	36.4%	36.4%	36.2%	36.4%	36.3%	
X: 2 000 001 – 5 000 000	4 288	38.1%	38.4%	38.7%	38.5%	38.3%	38.3%	38.3%	38.2%	38.2%	38.0%	
Y: 5 000 001 +	720	39.0%	39.3%	39.3%	39.7%	39.5%	39.7%	39.7%	39.4%	39.2%	39.8%	
Total	2 372 294	22.9%	22.6%	23.1%	23.3%	22.8%	23.3%	23.6%	22.9%	23.4%	23.6%	
<= 0	120 414	0.0%	-22.4%	-781.9%	109.4%	80.4%	67.2%	56.1%	43.9%	41.3%	36.3%	
1 – 70 000	454 970	5.0%	9.5%	11.8%	13.4%	13.3%	14.2%	15.0%	14.5%	15.4%	15.4%	
70 001 – 350 000	1 714 391	23.1%	22.8%	23.4%	24.1%	23.7%	24.3%	24.7%	23.9%	24.4%	24.5%	
350 001 – 500 000	46 883	24.3%	23.9%	24.2%	23.8%	23.1%	23.2%	23.2%	23.1%	23.2%	23.1%	
500 000 +	35 636	23.7%	23.5%	23.8%	22.8%	22.2%	21.8%	22.0%	21.9%	22.0%	23.6%	
Total	2 372 294	22.9%	22.6%	23.1%	23.3%	22.8%	23.3%	23.6%	22.9%	23.4%	23.6%	

Table A2.8.4: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2006 – 2015

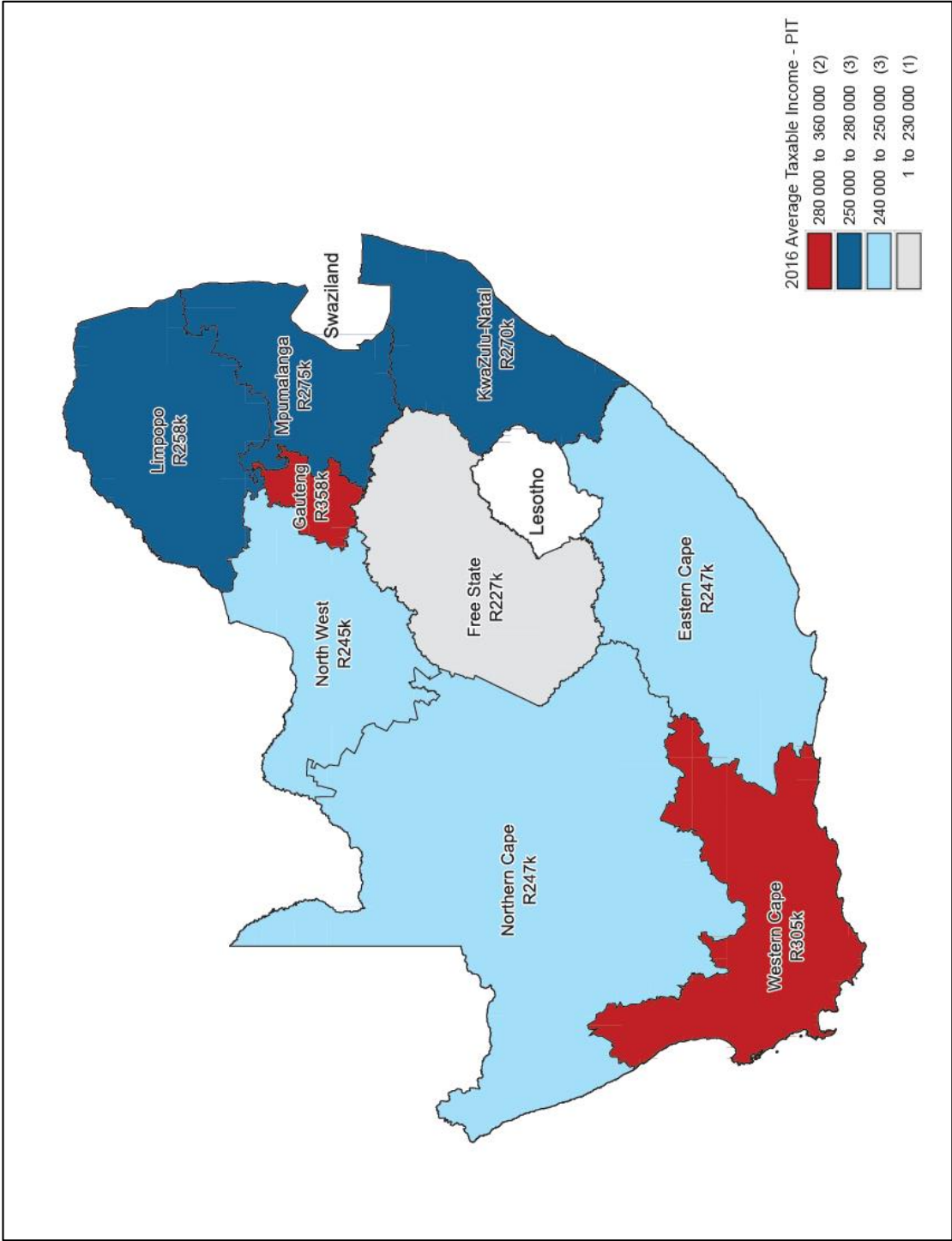
Taxable income group	Number of taxpayers	Tax year									
		2007	2008	2009	2010	2011	2012	2013	2014	2015	
A: < 0	40 346	-15.6%	-13.4%	-11.6%	-8.3%	-6.0%	-5.6%	-6.6%	-7.2%	-11.6%	
B: = 0	80 068	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	69 147	309.1%	140.8%	94.3%	69.2%	56.5%	48.4%	43.6%	39.4%	36.7%	
D: 20 001 – 30 000	48 048	104.1%	66.7%	50.0%	39.2%	32.8%	29.3%	27.6%	25.3%	24.3%	
E: 30 001 – 40 000	74 687	51.3%	39.9%	33.1%	26.9%	23.9%	21.9%	21.3%	19.8%	19.3%	
F: 40 001 – 50 000	71 021	39.1%	32.6%	28.0%	22.7%	20.4%	18.9%	18.7%	17.6%	17.1%	
G: 50 001 – 60 000	82 619	30.9%	27.5%	24.1%	19.7%	18.1%	16.9%	16.9%	16.0%	15.5%	
H: 60 001 – 70 000	109 448	24.3%	23.1%	20.4%	17.2%	16.1%	15.2%	15.5%	14.7%	14.3%	
I: 70 001 – 80 000	143 346	19.9%	19.8%	18.5%	16.1%	15.2%	14.4%	14.8%	14.0%	13.6%	
J: 80 001 – 90 000	143 630	17.4%	18.3%	17.6%	15.1%	14.3%	13.6%	13.9%	13.2%	12.9%	
K: 90 000 – 100 000	161 568	14.8%	15.8%	15.7%	14.0%	13.5%	12.9%	13.4%	12.7%	12.3%	
L: 100 001 – 110 000	150 830	13.9%	14.9%	15.1%	13.4%	13.0%	12.4%	12.8%	12.2%	11.9%	
M: 110 001 – 120 000	132 892	14.0%	14.6%	14.5%	12.8%	12.4%	11.9%	12.3%	11.7%	11.4%	
N: 120 001 – 130 000	130 820	12.9%	13.6%	14.0%	12.3%	12.0%	11.5%	11.9%	11.4%	11.1%	
O: 130 001 – 140 000	102 192	13.3%	14.2%	14.1%	12.2%	11.8%	11.3%	11.7%	11.1%	10.9%	
P: 140 001 – 150 000	87 458	14.2%	14.8%	14.4%	12.3%	11.9%	11.4%	11.7%	11.1%	10.9%	
Q: 150 001 – 200 000	267 052	15.0%	14.9%	14.0%	11.5%	11.3%	10.8%	11.0%	10.5%	10.4%	
R: 200 001 – 250 000	150 495	14.0%	14.6%	13.4%	10.7%	10.5%	10.1%	10.3%	9.9%	9.8%	
S: 250 001 – 350 000	152 968	13.2%	13.4%	12.5%	10.0%	9.8%	9.4%	9.6%	9.2%	9.2%	
T: 350 001 – 500 000	91 140	10.9%	12.1%	11.1%	8.8%	8.8%	8.4%	8.6%	8.3%	8.4%	
U: 500 001 – 750 000	46 883	9.2%	11.6%	10.1%	7.5%	7.6%	7.4%	7.8%	7.6%	7.8%	
V: 750 001 – 1 000 000	15 802	8.2%	10.8%	8.9%	6.3%	6.3%	6.6%	7.0%	6.8%	6.9%	
W: 1 000 001 – 2 000 000	14 826	7.2%	10.8%	6.9%	3.7%	4.3%	4.4%	5.3%	5.5%	6.1%	
X: 2 000 001 – 5 000 000	4 288	7.7%	13.9%	4.0%	0.9%	1.4%	2.5%	3.5%	3.9%	4.3%	
Y: 5 000 001 +	720	-20.8%	-2.5%	-7.0%	-6.6%	-8.9%	-5.3%	-1.6%	-1.1%	14.0%	
Total	2 372 294	15.6%	16.3%	14.5%	11.9%	11.4%	11.0%	11.3%	10.9%	11.0%	
<= 0	120 414	-55.9%	-84.0%	-162.9%	0.0%	-187.4%	0.0%	-201.4%	0.0%	-207.1%	
1 – 70 000	454 970	47.6%	37.1%	30.8%	25.0%	22.2%	20.4%	20.0%	18.8%	18.1%	
70 001 – 350 000	1 714 391	14.4%	14.9%	14.3%	12.0%	11.7%	11.2%	11.5%	11.0%	10.8%	
350 001 – 500 000	46 883	10.9%	12.1%	11.1%	8.8%	8.8%	8.4%	8.6%	8.3%	8.4%	
500 000 +	35 636	5.8%	10.5%	7.0%	4.4%	4.6%	5.0%	5.8%	5.8%	7.4%	
Total	2 372 294	15.6%	16.3%	14.5%	11.9%	11.4%	11.0%	11.3%	10.9%	11.0%	

PERSONAL INCOME TAX

Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2006 - 2015

Tax year		2006			2015			CAGR of taxable income
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	
0 - 5	1 699	99	11	11.1%	232	35	15.1%	8.9%
6 - 10	3 149	175	24	13.7%	461	83	18.0%	10.2%
11 - 15	4 408	234	31	13.2%	697	119	17.1%	11.5%
16 - 20	9 398	409	53	13.0%	2 515	499	19.8%	19.9%
21 - 25	99 769	7 593	1 043	13.7%	39 674	9 014	22.7%	18.0%
26 - 30	257 370	30 664	5 569	18.2%	112 137	26 680	23.8%	13.8%
31 - 35	365 445	53 409	11 272	21.1%	160 707	38 763	24.1%	11.6%
36 - 40	383 366	61 580	13 868	22.5%	163 498	39 312	24.0%	10.3%
41 - 45	359 647	60 904	14 289	23.5%	150 658	36 025	23.9%	9.5%
46 - 50	311 666	54 731	13 361	24.4%	124 640	29 971	24.0%	8.6%
51 - 55	222 118	40 582	10 393	25.6%	92 845	24 426	26.3%	8.6%
56 - 60	149 205	28 175	7 626	27.1%	40 555	8 311	20.5%	3.7%
61 - 65	90 851	14 360	3 804	26.5%	19 458	3 312	17.0%	3.4%
66 - 70	57 215	6 633	1 396	21.0%	11 078	1 565	14.1%	5.9%
71 - 75	32 193	3 185	580	18.2%	6 151	789	12.8%	7.6%
75 +	24 795	2 348	423	18.0%	5 571	947	17.0%	10.1%
Total	2 372 294	365 081	83 743		930 877	219 851		11.0%
0 - 55	2 018 035	310 380	69 914	22.5%	848 064	204 927	24.2%	11.8%
56 +	354 259	54 701	13 829	25.3%	82 813	14 924	18.0%	4.7%
Total	2 372 294	365 081	83 743	22.9%	930 877	219 851	23.6%	11.0%
Percentage of total								
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%		
6 - 10	0.1%	0.0%	0.0%		0.0%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.1%		
16 - 20	0.4%	0.1%	0.1%		0.3%	0.2%		
21 - 25	4.2%	2.1%	1.2%		4.3%	4.1%		
26 - 30	10.8%	8.4%	6.7%		12.0%	12.1%		
31 - 35	15.4%	14.6%	13.5%		17.3%	17.6%		
36 - 40	16.2%	16.9%	16.6%		17.6%	17.9%		
41 - 45	15.2%	16.7%	17.1%		16.2%	16.4%		
46 - 50	13.1%	15.0%	16.0%		13.4%	13.6%		
51 - 55	9.4%	11.1%	12.4%		10.0%	11.1%		
56 - 60	6.3%	7.7%	9.1%		4.4%	3.8%		
61 - 65	3.8%	3.9%	4.5%		2.1%	1.5%		
66 - 70	2.4%	1.8%	1.7%		1.2%	0.7%		
71 - 75	1.4%	0.9%	0.7%		0.7%	0.4%		
75 +	1.0%	0.6%	0.5%		0.6%	0.4%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%		
0 - 55	85.1%	85.0%	83.5%		91.1%	93.2%		
56 +	14.9%	15.0%	16.5%		8.9%	6.8%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%		

Map A2.10: Assessed individual taxpayers by province, 2016



PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2015 - 2016

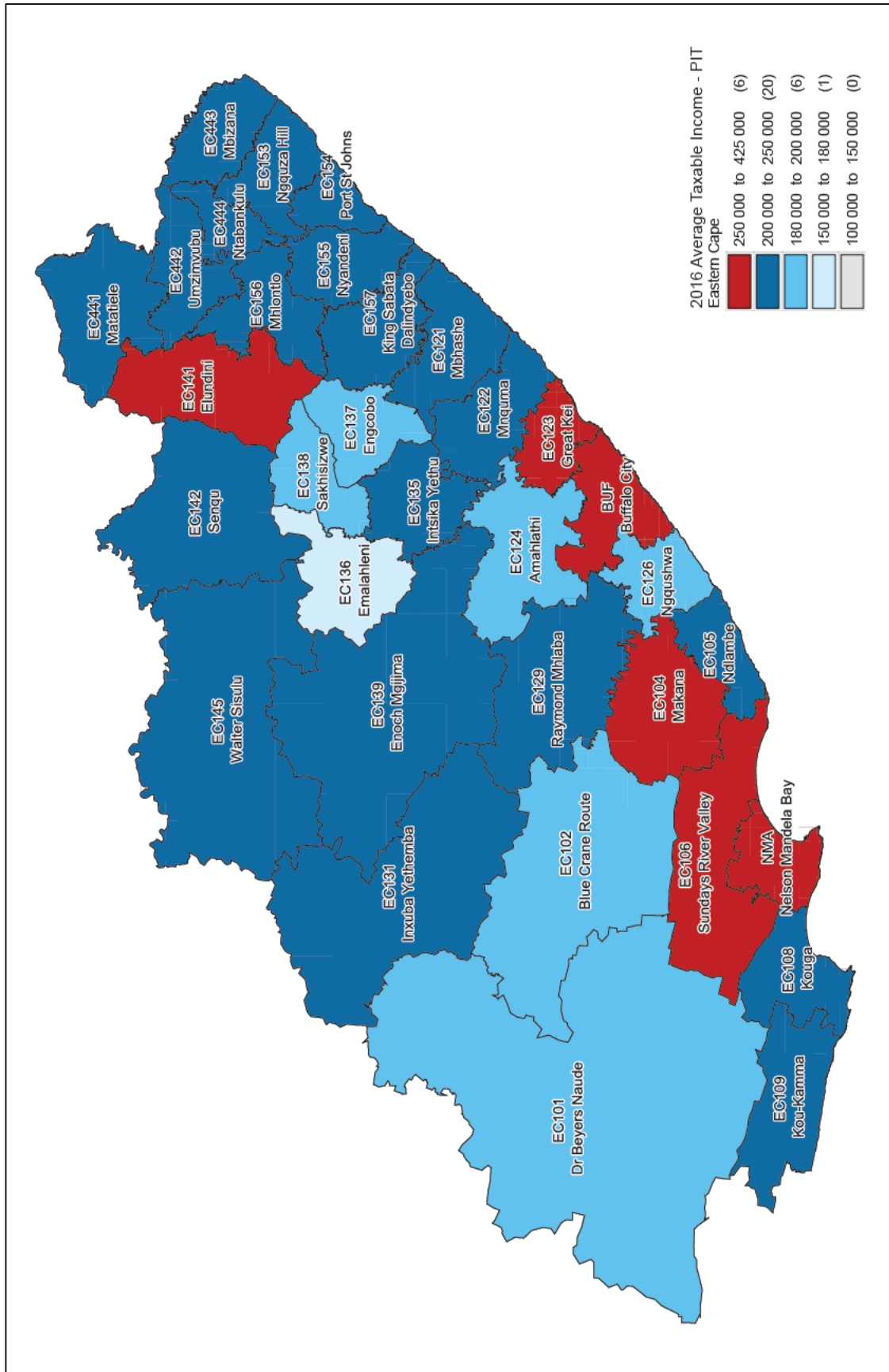
Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	5 903	1 063	142	180 078	5 366	1 069	151	199 217
Blue Crane Route Local Municipality	EC102	1 979	343	56	173 320	1 806	354	60	196 013
Buffalo City Metropolitan Municipality	BUF	91 917	22 261	3 860	242 186	83 325	21 996	3 984	263 978
Dr. Beyers Naude Local Municipality	EC101	5 030	828	129	164 612	4 492	834	132	185 663
Elundini Local Municipality	EC141	16 440	4 634	905	281 873	13 893	4 479	928	322 393
Emalahleni Local Municipality	EC136	5 410	839	106	155 083	4 872	842	110	172 824
Engcobo Local Municipality	EC137	6 464	1 135	138	175 588	5 559	1 084	140	194 999
Enoch Mgijima Local Municipality	EC139	17 043	3 599	537	211 172	15 022	3 506	552	233 391
Great Kei Local Municipality	EC123	954	209	39	219 078	893	225	45	251 960
Intsika Yethu Local Municipality	EC135	3 562	680	86	190 904	3 156	660	90	209 125
Inxuba Yethemba Local Municipality	EC131	7 307	1 509	290	206 514	6 533	1 482	292	226 848
King Sabata Dalindyebo Local Municipality	EC157	27 663	6 177	966	223 295	24 938	6 113	998	245 128
Kouga Local Municipality	EC108	10 885	2 363	409	217 088	9 664	2 223	391	230 029
Kou-Kamma Local Municipality	EC109	1 560	312	51	200 000	1 374	301	52	210 068
Makana Local Municipality	EC104	7 224	1 724	294	238 649	6 343	1 683	303	265 332
Matatiele Local Municipality	EC441	8 220	1 684	242	204 866	7 457	1 694	256	227 169
Mbhashe Local Municipality	EC121	5 841	1 171	159	200 479	5 237	1 155	164	220 546
Mbizana Local Municipality	EC443	6 117	1 229	163	200 915	5 658	1 237	173	218 628
Mhlonito Local Municipality	EC156	5 699	1 114	155	195 473	5 190	1 118	167	215 414
Mnquma Local Municipality	EC122	9 506	2 018	276	212 287	8 571	1 955	279	228 095
Ndlambe Local Municipality	EC105	6 136	1 292	220	210 561	5 408	1 273	227	235 392
Nelson Mandela Bay Metropolitan Municipality	NMA	153 148	36 068	6 081	235 511	138 872	35 902	6 341	258 526
Ngqushwa Local Municipality	EC126	2 855	504	75	176 532	2 373	460	70	193 847
Ngqiza Hill Local Municipality	EC153	8 079	1 687	232	208 813	7 495	1 673	237	223 215
Ntabankulu Local Municipality	EC444	1 747	362	50	207 212	1 676	376	53	224 344
Nyandeni Local Municipality	EC155	6 709	1 270	163	189 298	5 935	1 258	171	211 963
Port St Johns Local Municipality	EC154	2 054	414	54	201 558	1 880	418	59	222 340
Raymond Mhlaba Local Municipality	EC129	7 122	1 400	216	196 574	6 270	1 373	226	218 979
Sakhisizwe Local Municipality	EC138	4 958	829	117	167 205	4 141	759	117	183 289
Senqu Local Municipality	EC142	4 800	915	125	190 625	4 306	897	131	208 314
Sundays River Valley Local Municipality	EC106	1 956	444	83	226 994	1 818	463	92	254 675
Umzimvubu Local Municipality	EC442	6 899	1 478	220	214 234	6 327	1 472	228	232 654
Walter Sisulu Local Municipality	EC145	4 503	804	122	178 548	4 002	822	129	205 397
Total		455 690	102 359	16 761	224 624	409 852	101 156	17 348	246 811

PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2015 - 2016
(continued)

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Percentage of total									
Amahlathi Local Municipality	EC124	1.3%	1.0%	0.8%		1.3%	1.1%	0.9%	
Blue Crane Route Local Municipality	EC102	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Buffalo City Metropolitan Municipality	BUF	20.2%	21.7%	23.0%		20.3%	21.7%	23.0%	
Dr. Beyers Naude Local Municipality	EC101	1.1%	0.8%	0.8%		1.1%	0.8%	0.8%	
Elundini Local Municipality	EC141	3.6%	4.5%	5.4%		3.4%	4.4%	5.3%	
Ermalaheni Local Municipality	EC136	1.2%	0.8%	0.6%		1.2%	0.8%	0.6%	
Engcobo Local Municipality	EC137	1.4%	1.1%	0.8%		1.4%	1.1%	0.8%	
Enoch Mgijima Local Municipality	EC139	3.7%	3.5%	3.2%		3.7%	3.5%	3.2%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.3%	
Intsika Yethu Local Municipality	EC135	0.8%	0.7%	0.5%		0.8%	0.7%	0.5%	
Inxuba Yethemba Local Municipality	EC131	1.6%	1.5%	1.7%		1.6%	1.5%	1.7%	
King Sabata Dalindyebo Local Municipality	EC157	6.1%	6.0%	5.8%		6.1%	6.0%	5.8%	
Kouga Local Municipality	EC108	2.4%	2.3%	2.4%		2.4%	2.2%	2.3%	
Kou-Kamma Local Municipality	EC109	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Makana Local Municipality	EC104	1.6%	1.7%	1.8%		1.5%	1.7%	1.7%	
Matatiele Local Municipality	EC441	1.8%	1.6%	1.4%		1.8%	1.7%	1.5%	
Mbhashe Local Municipality	EC121	1.3%	1.1%	0.9%		1.3%	1.1%	0.9%	
Mbizana Local Municipality	EC443	1.3%	1.2%	1.0%		1.4%	1.2%	1.0%	
Mhlonlto Local Municipality	EC156	1.3%	1.1%	0.9%		1.3%	1.1%	1.0%	
Mnquma Local Municipality	EC122	2.1%	2.0%	1.6%		2.1%	1.9%	1.6%	
Ndlambe Local Municipality	EC105	1.3%	1.3%	1.3%		1.3%	1.3%	1.3%	
Nelson Mandela Bay Metropolitan Municipality	NMA	33.6%	35.2%	36.3%		33.9%	35.5%	36.6%	
Ngqushwa Local Municipality	EC126	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Ngquzu Hill Local Municipality	EC153	1.8%	1.6%	1.4%		1.8%	1.7%	1.4%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Nyandeni Local Municipality	EC155	1.5%	1.2%	1.0%		1.4%	1.2%	1.0%	
Port St Johns Local Municipality	EC154	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Raymond Mhlaba Local Municipality	EC129	1.6%	1.4%	1.3%		1.5%	1.4%	1.3%	
Sakhisizwe Local Municipality	EC138	1.1%	0.8%	0.7%		1.0%	0.8%	0.7%	
Senqu Local Municipality	EC142	1.1%	0.9%	0.7%		1.1%	0.9%	0.8%	
Sundays River Valley Local Municipality	EC106	0.4%	0.4%	0.5%		0.4%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.5%	1.4%	1.3%		1.5%	1.5%	1.3%	
Walter Sisulu Local Municipality	EC145	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2016

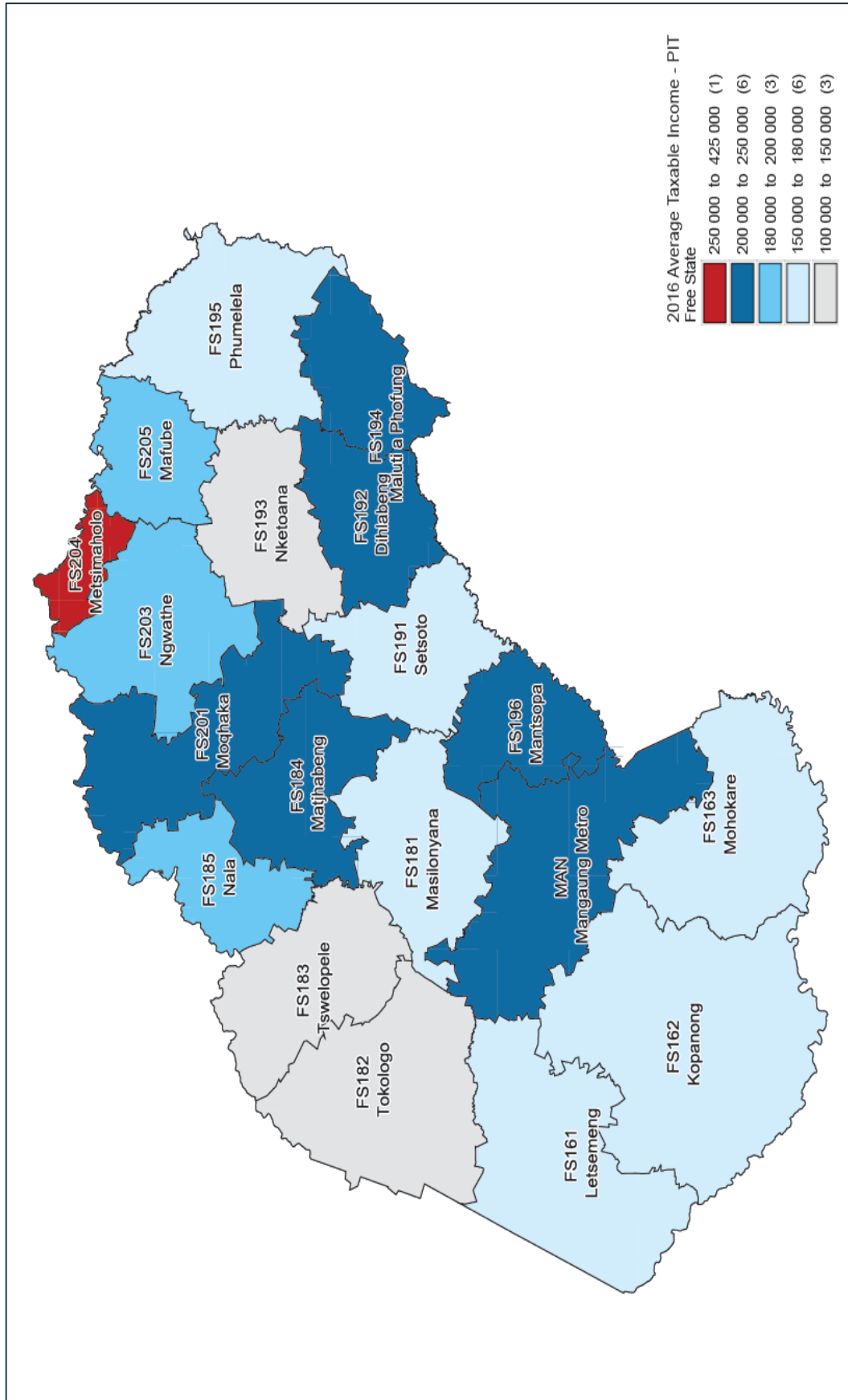


PERSONAL INCOME TAX

Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2015 - 2016

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Dihlabeng Local Municipality	FS192	13 718	2 567	448	187 126	12 315	2 611	475	212 018
Kopanong Local Municipality	FS162	3 459	569	88	164 498	3 110	558	94	179 421
Letsemeng Local Municipality	FS161	2 840	418	86	147 183	2 470	441	93	178 543
Mafube Local Municipality	FS205	3 695	558	101	151 015	3 269	600	108	183 542
Maluti a Phofung Local Municipality	FS194	20 929	3 830	530	183 000	18 929	3 879	570	204 924
Mangaung Metropolitan Municipality	MAN	101 019	22 998	3 885	227 660	92 105	22 966	4 001	249 346
Mantsopa Local Municipality	FS196	3 001	543	87	180 940	2 611	527	84	201 838
Masilonyana Local Municipality	FS181	4 564	621	91	136 065	4 192	707	119	168 655
Matjhabeng Local Municipality	FS184	44 501	9 470	1 487	212 804	39 608	9 396	1 562	237 225
Metsimaholo Local Municipality	FS204	25 680	6 195	1 171	241 238	22 435	5 886	1 142	262 358
Mohokare Local Municipality	FS163	1 967	269	40	136 756	1 720	271	39	157 558
Moqhaka Local Municipality	FS201	15 655	2 986	473	190 738	13 972	2 913	481	208 488
Nala Local Municipality	FS185	5 430	859	166	158 195	4 674	844	153	180 573
Ngwathe Local Municipality	FS203	10 117	1 722	304	170 209	8 838	1 667	310	188 617
Nketoana Local Municipality	FS193	3 293	396	85	120 255	2 947	413	90	140 143
Phumelela Local Municipality	FS195	2 736	324	80	118 421	2 378	376	76	158 116
Setsoto Local Municipality	FS191	6 005	982	156	163 530	5 152	917	159	177 989
Tokologo Local Municipality	FS182	1 618	106	28	65 513	1 268	151	30	119 085
Tswelopele Local Municipality	FS183	3 412	269	103	78 839	3 037	441	111	145 209
Total		273 639	55 682	9 409	203 487	245 030	55 564	9 697	226 764
Percentage of total									
Dihlabeng Local Municipality	FS192	5.0%	4.6%	4.8%		5.0%	4.7%	4.9%	
Kopanong Local Municipality	FS162	1.3%	1.0%	0.9%		1.3%	1.0%	1.0%	
Letsemeng Local Municipality	FS161	1.0%	0.8%	0.9%		1.0%	0.8%	1.0%	
Mafube Local Municipality	FS205	1.4%	1.0%	1.1%		1.3%	1.1%	1.1%	
Maluti a Phofung Local Municipality	FS194	7.6%	6.9%	5.6%		7.7%	7.0%	5.9%	
Mangaung Metropolitan Municipality	MAN	36.9%	41.3%	41.3%		37.6%	41.3%	41.3%	
Mantsopa Local Municipality	FS196	1.1%	1.0%	0.9%		1.1%	0.9%	0.9%	
Masilonyana Local Municipality	FS181	1.7%	1.1%	1.0%		1.7%	1.3%	1.2%	
Matjhabeng Local Municipality	FS184	16.3%	17.0%	15.8%		16.2%	16.9%	16.1%	
Metsimaholo Local Municipality	FS204	9.4%	11.1%	12.4%		9.2%	10.6%	11.8%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Moqhaka Local Municipality	FS201	5.7%	5.4%	5.0%		5.7%	5.2%	5.0%	
Nala Local Municipality	FS185	2.0%	1.5%	1.8%		1.9%	1.5%	1.6%	
Ngwathe Local Municipality	FS203	3.7%	3.1%	3.2%		3.6%	3.0%	3.2%	
Nketoana Local Municipality	FS193	1.2%	0.7%	0.9%		1.2%	0.7%	0.9%	
Phumelela Local Municipality	FS195	1.0%	0.6%	0.9%		1.0%	0.7%	0.8%	
Setsoto Local Municipality	FS191	2.2%	1.8%	1.7%		2.1%	1.7%	1.6%	
Tokologo Local Municipality	FS182	0.6%	0.2%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.5%	1.1%		1.2%	0.8%	1.1%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2016

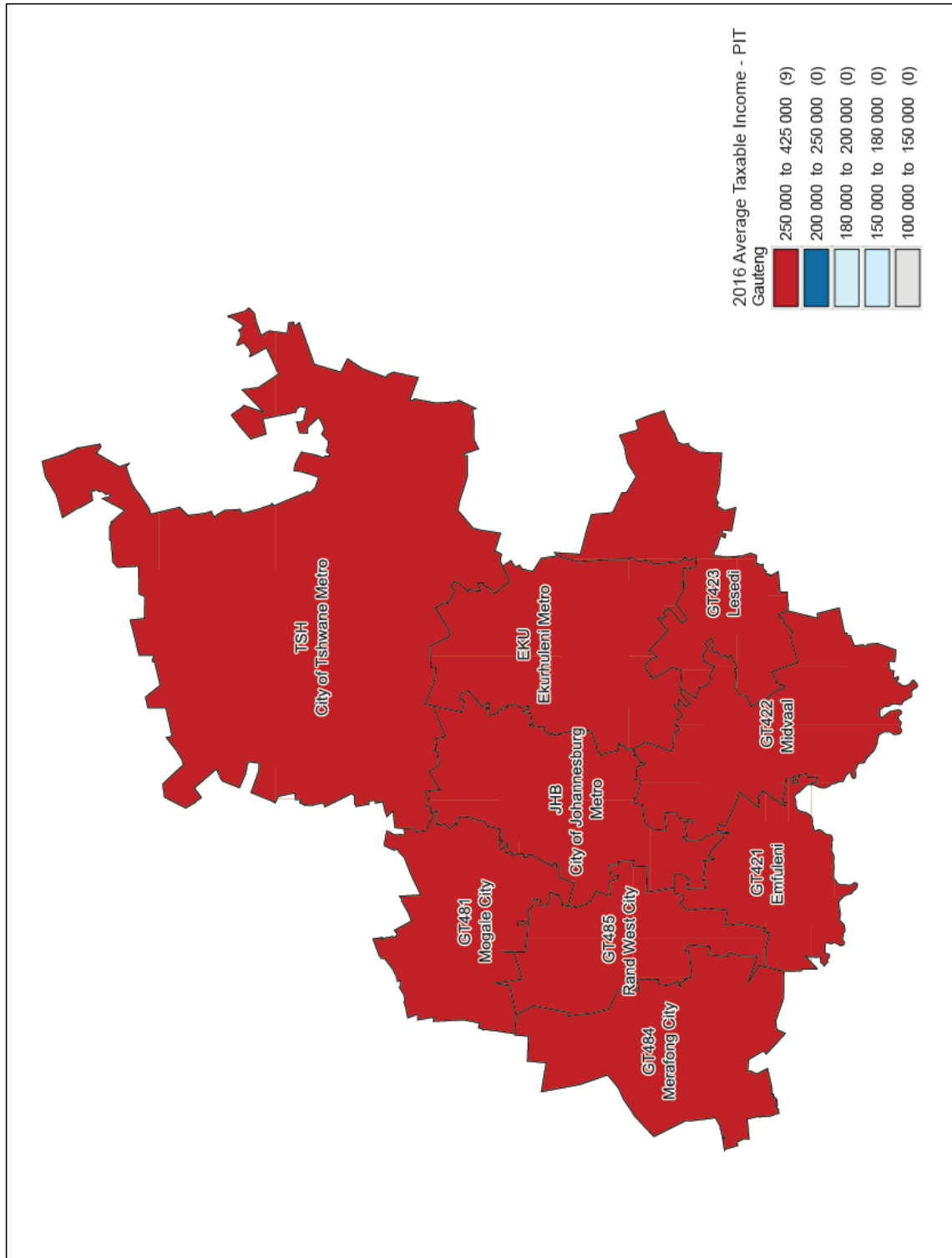


PERSONAL INCOME TAX

Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2015 - 2016

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	691 972	268 110	65 756	387 458	623 715	264 507	66 821	424 083
City of Tshwane Metropolitan Municipality	TSH	498 155	160 796	34 011	322 783	456 739	162 085	35 728	354 874
Ekurhuleni Metropolitan Municipality	EKU	493 276	135 348	26 283	274 386	443 810	134 389	27 224	302 808
Ermfuleni Local Municipality	GT421	92 759	22 105	3 906	238 306	80 421	21 354	3 919	265 528
Lesedi Local Municipality	GT423	10 394	2 404	466	231 287	9 607	2 460	488	256 063
Merafong City Local Municipality	GT484	20 625	5 055	885	245 091	18 651	5 049	929	270 709
Midvaal Local Municipality	GT422	15 022	4 344	879	289 176	13 344	4 221	879	316 322
Mogale City Local Municipality	GT481	47 947	13 742	2 735	286 608	43 430	13 782	2 868	317 338
Randfontein/Westonaria Municipality	GT485	32 904	7 795	1 331	236 901	29 238	7 690	1 378	263 014
Total		1 903 054	619 699	136 252	325 634	1 718 955	615 537	140 234	358 088
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.4%	43.3%	48.3%		36.3%	43.0%	47.6%	
City of Tshwane Metropolitan Municipality	TSH	26.2%	25.9%	25.0%		26.6%	26.3%	25.5%	
Ekurhuleni Metropolitan Municipality	EKU	25.9%	21.8%	19.3%		25.8%	21.8%	19.4%	
Ermfuleni Local Municipality	GT421	4.9%	3.6%	2.9%		4.7%	3.5%	2.8%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.3%		0.6%	0.4%	0.3%	
Merafong City Local Municipality	GT484	1.1%	0.8%	0.6%		1.1%	0.8%	0.7%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.5%	2.2%	2.0%		2.5%	2.2%	2.0%	
Randfontein/Westonaria Municipality	GT485	1.7%	1.3%	1.0%		1.7%	1.2%	1.0%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2016



PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2015 - 2016

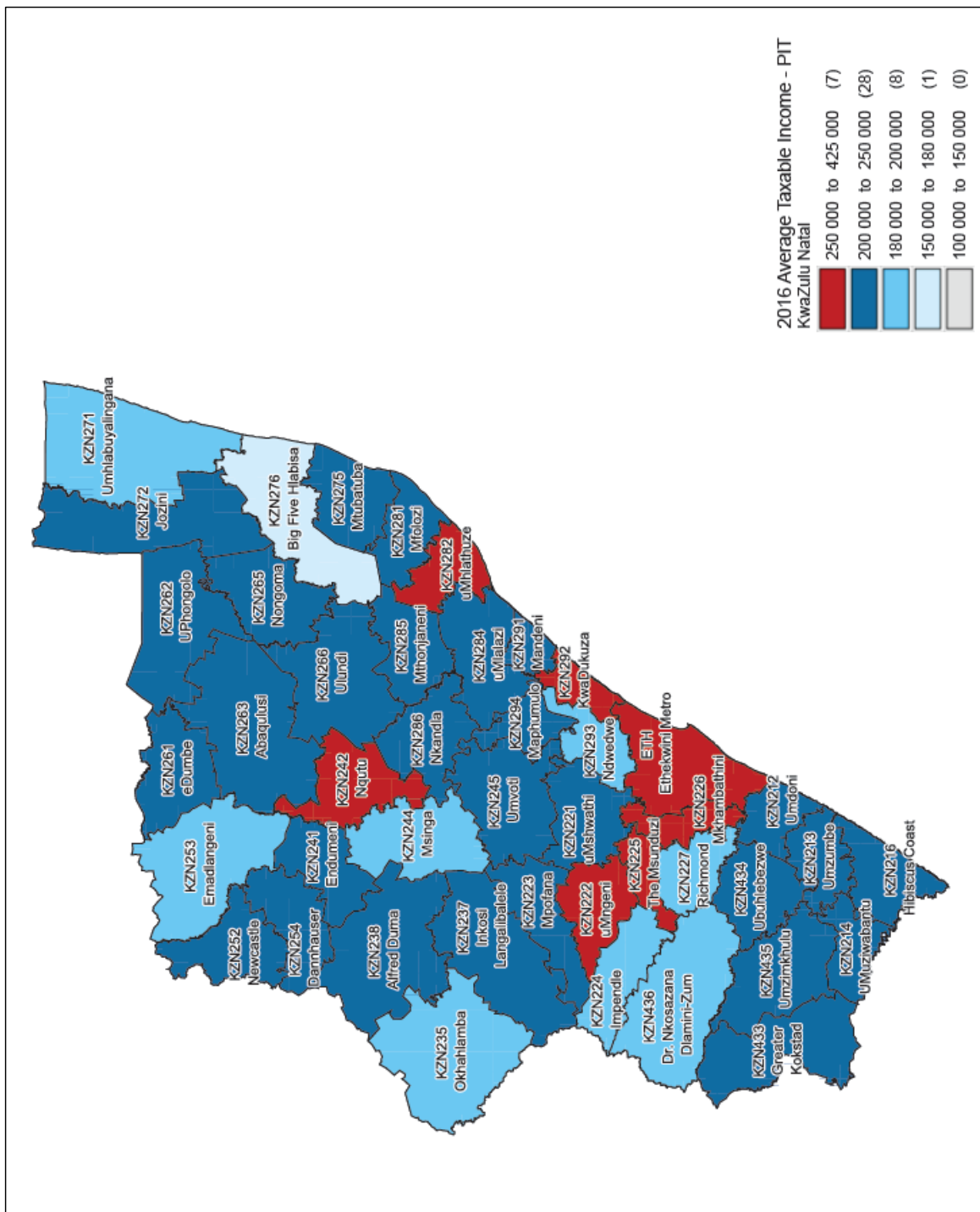
Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Abaqulusi Local Municipality	KZN263	9 566	2 061	323	215 451	8 095	1 955	321	241 507
Alfred Duma Local Municipality	KZN238	17 005	3 770	610	221 700	14 876	3 647	613	245 160
Big Five Hlabisa Local Municipality	KZN276	2 962	459	65	154 963	2 486	439	65	176 589
Dannhauser Local Municipality	KZN254	3 306	616	100	186 328	2 878	576	97	200 139
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	2 999	507	78	169 056	2 678	510	82	190 441
eDumbe Local Municipality	KZN261	1 884	349	51	185 244	1 610	337	50	209 317
Emadlangeni Local Municipality	KZN253	1 074	191	31	177 840	1 010	183	33	181 188
Endumeni Local Municipality	KZN241	7 721	1 660	269	214 998	6 579	1 549	267	235 446
Ethekwini Metropolitan Municipality	ETH	405 837	106 537	19 991	262 512	363 365	104 908	20 519	288 712
Greater Kokstad Local Municipality	KZN433	4 943	1 062	168	214 849	4 503	1 043	174	231 623
Impendle Local Municipality	KZN224	632	104	15	164 557	541	98	13	181 146
Inkosi Langalibalele Local Municipality	KZN237	6 495	1 254	183	193 072	5 833	1 254	195	214 984
Jozini Local Municipality	KZN272	5 746	1 089	135	189 523	5 380	1 118	146	207 807
KwaDukuza Local Municipality	KZN292	16 317	4 758	989	291 598	14 690	4 674	1 010	318 176
Mandeni Local Municipality	KZN291	4 834	943	121	195 077	4 180	906	124	216 746
Maphumulo Local Municipality	KZN294	1 074	209	26	194 600	1 007	209	28	207 547
Mfолоzi Local Municipality	KZN281	2 176	426	58	195 772	1 767	387	55	219 015
Mkhambathini Local Municipality	KZN226	683	156	29	228 404	597	152	29	254 606
Mpofana Local Municipality	KZN223	1 369	256	54	186 998	1 144	263	56	229 895
Msinga Local Municipality	KZN244	3 410	618	74	181 232	3 133	618	78	197 255
Mthonjaneni Local Municipality	KZN285	1 556	315	44	202 442	1 389	310	46	223 182
Mtubatuba Local Municipality	KZN275	6 661	1 332	176	199 970	5 966	1 320	184	221 254
Ndwedwe Local Municipality	KZN293	2 144	362	41	168 843	1 900	360	43	189 474
Newcastle Local Municipality	KZN252	29 799	6 460	1 019	216 786	26 555	6 459	1 047	243 231
Nkandla Local Municipality	KZN286	2 765	509	63	184 087	2 472	501	66	202 670
Nongoma Local Municipality	KZN265	5 661	1 087	134	192 016	5 446	1 132	145	207 859
Nqutu Local Municipality	KZN242	2 073	487	85	234 925	1 907	505	92	264 814
Okhahlamba Local Municipality	KZN235	3 055	475	86	155 483	2 675	487	94	182 056
Ray Nkonyeni Local Municipality	KZN216	27 628	6 127	987	221 768	24 679	5 941	992	240 731
Richmond Local Municipality	KZN227	1 075	178	28	165 581	924	185	31	200 216
The Msunduzi Local Municipality	KZN225	69 812	16 950	2 882	242 795	61 769	16 767	3 004	271 447
Ubuhlebezwe Local Municipality	KZN434	1 771	351	49	198 193	1 486	325	47	218 708
Ulundi Local Municipality	KZN266	8 907	1 708	211	191 759	8 031	1 701	222	211 804
Umdoni Local Municipality	KZN212	8 531	1 860	286	218 028	7 656	1 834	296	239 551
Umhlabuyalingana Local Municipality	KZN271	4 519	812	96	179 686	4 277	849	109	198 504
uMhlatuze Local Municipality	KZN282	42 368	11 181	2 004	263 902	37 863	10 912	2 038	288 197
uMlalazi Local Municipality	KZN284	6 991	1 608	250	230 010	6 267	1 560	251	248 923
uMngeni Local Municipality	KZN222	11 739	2 759	538	235 029	10 443	2 707	550	259 217
uMshwathi Local Municipality	KZN221	2 894	591	98	204 216	2 549	600	104	235 386
UMuziwabantu Local Municipality	KZN214	2 587	551	82	212 988	2 358	541	82	229 432
Umvoti Local Municipality	KZN245	4 456	926	148	207 810	4 195	956	153	227 890
Umzimkhulu Local Municipality	KZN435	4 660	938	128	201 288	4 397	968	139	220 150
Umzumbe Local Municipality	KZN213	2 536	465	57	183 360	2 231	461	59	206 634
UPhongolo Local Municipality	KZN262	3 579	673	99	188 041	3 327	718	110	215 810
Total		757 800	185 730	32 961	245 091	677 114	182 925	33 859	270 154

PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2015 – 2016
(continued)

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Percentage of total									
Abaqulusi Local Municipality	KZN263	1.3%	1.1%	1.0%		1.2%	1.1%	0.9%	
Alfred Duma Local Municipality	KZN238	2.2%	2.0%	1.9%		2.2%	2.0%	1.8%	
Big Five Hlabisa Local Municipality	KZN276	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
eDumbe Local Municipality	KZN261	0.2%	0.2%	0.2%		0.2%	0.2%	0.1%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	1.0%	0.9%	0.8%		1.0%	0.8%	0.8%	
Ethekwini Metropolitan Municipality	ETH	53.6%	57.4%	60.7%		53.7%	57.4%	60.6%	
Greater Kokstad Local Municipality	KZN433	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Inkosi Langaibalele Local Municipality	KZN237	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Jozini Local Municipality	KZN272	0.8%	0.6%	0.4%		0.8%	0.6%	0.4%	
KwaDukuza Local Municipality	KZN292	2.2%	2.6%	3.0%		2.2%	2.6%	3.0%	
Mandeni Local Municipality	KZN291	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Mkhambathini Local Municipality	KZN226	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.2%		0.2%	0.1%	0.2%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.5%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Mtubatuba Local Municipality	KZN275	0.9%	0.7%	0.5%		0.9%	0.7%	0.5%	
Ndwedwe Local Municipality	KZN293	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.9%	3.5%	3.1%		3.9%	3.5%	3.1%	
Nkandla Local Municipality	KZN286	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Nongoma Local Municipality	KZN265	0.7%	0.6%	0.4%		0.8%	0.6%	0.4%	
Nqutu Local Municipality	KZN242	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Okhahlamba Local Municipality	KZN235	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Ray Nkonyeni Local Municipality	KZN216	3.6%	3.3%	3.0%		3.6%	3.2%	2.9%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	9.2%	9.1%	8.7%		9.1%	9.2%	8.9%	
Ubuhlebezwe Local Municipality	KZN434	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Ulundi Local Municipality	KZN266	1.2%	0.9%	0.6%		1.2%	0.9%	0.7%	
Umdoni Local Municipality	KZN212	1.1%	1.0%	0.9%		1.1%	1.0%	0.9%	
Umlabuyalingana Local Municipality	KZN271	0.6%	0.4%	0.3%		0.6%	0.5%	0.3%	
uMhlatuze Local Municipality	KZN282	5.6%	6.0%	6.1%		5.6%	6.0%	6.0%	
uMalalazi Local Municipality	KZN284	0.9%	0.9%	0.8%		0.9%	0.9%	0.7%	
uMngeni Local Municipality	KZN222	1.5%	1.5%	1.6%		1.5%	1.5%	1.6%	
uMshwathi Local Municipality	KZN221	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.4%		0.6%	0.5%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Umzumbe Local Municipality	KZN213	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2016

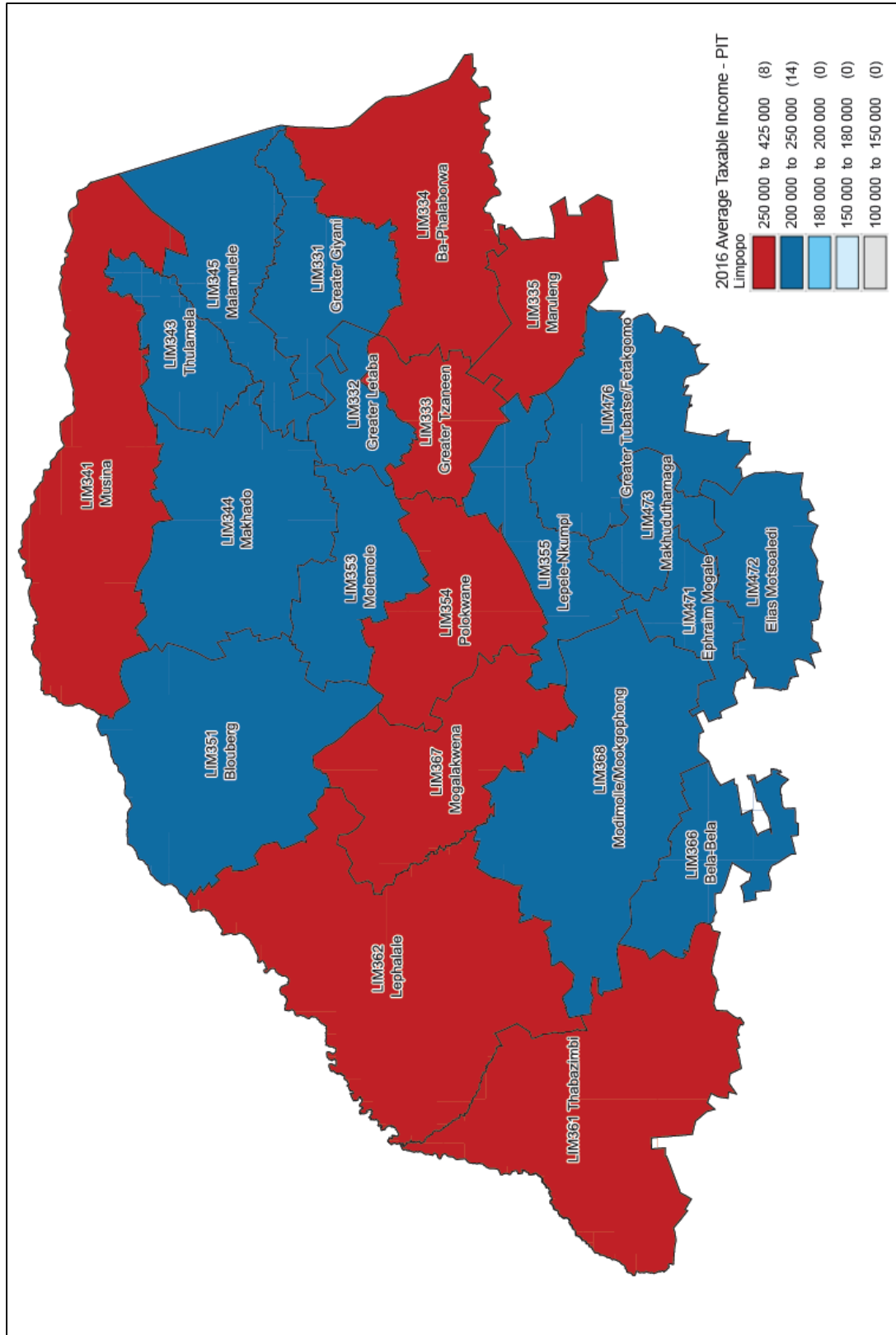


PERSONAL INCOME TAX

Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2015 - 2016

Tax year	2015				2016			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality								
Ba-Phalaborwa Local Municipality LIM334	11 813	3 215	567	272 158	10 547	3 128	585	296 577
Bela-Bela Local Municipality LIM366	4 669	1 018	175	218 034	3 990	978	176	245 113
Blouberg Local Municipality LIM351	5 237	1 032	141	197 059	4 829	1 073	160	222 199
Elias Motsoaledi Local Municipality LIM472	9 599	2 001	321	208 459	8 587	1 996	334	232 444
Ephraim Mogale Local Municipality LIM471	4 311	844	130	195 778	3 947	862	140	218 394
Greater Giyani Local Municipality LIM331	10 342	2 159	288	208 760	9 733	2 241	321	230 248
Greater Letaba Local Municipality LIM332	4 977	1 119	164	224 834	4 648	1 145	175	246 343
Greater Tubatse/Fetakgomo Local Mu LIM476	22 553	4 941	755	219 084	19 194	4 743	764	247 108
Greater Tzaneen Local Municipality LIM333	16 803	3 945	642	234 780	15 505	4 048	685	261 077
Lepele-Nkumpi Local Municipality LIM355	12 905	2 813	414	217 978	12 227	2 905	451	237 589
Lephalale Local Municipality LIM362	10 721	2 673	503	249 324	9 250	2 695	545	291 351
Makhado Local Municipality LIM344	24 714	5 606	855	226 835	22 993	5 741	925	249 685
Makhuduthamaga Local Municipality LIM473	7 969	1 709	250	214 456	7 392	1 718	261	232 413
Malamulele Local Municipality LIM345	52	13	3	250 000	54	12	2	222 222
Maruleng Local Municipality LIM335	4 592	1 199	234	261 106	4 220	1 308	281	309 953
Modimolle/Mookgophong Local Munic LIM368	6 330	1 051	184	166 035	5 605	1 127	193	201 070
Mogalakwena Local Municipality LIM367	17 692	4 173	686	235 869	16 083	4 193	718	260 710
Molemole Local Municipality LIM353	2 675	541	81	202 243	2 302	531	81	230 669
Musina Local Municipality LIM341	6 798	1 628	281	239 482	6 273	1 615	284	257 453
Polokwane Local Municipality LIM354	62 556	15 972	2 724	255 323	57 657	16 104	2 872	279 307
Thabazimbi Local Municipality LIM361	8 859	2 443	493	275 765	7 156	2 225	470	310 928
Thulamela Local Municipality LIM343	32 362	7 060	994	218 157	30 442	7 331	1 102	240 819
Total	288 529	67 155	10 885	232 749.57	262 634	67 719	11 525	257 846
Percentage of total								
Ba-Phalaborwa Local Municipality LIM334	4.1%	4.8%	5.2%		4.0%	4.6%	5.1%	
Bela-Bela Local Municipality LIM366	1.6%	1.5%	1.6%		1.5%	1.4%	1.5%	
Blouberg Local Municipality LIM351	1.8%	1.5%	1.3%		1.8%	1.6%	1.4%	
Elias Motsoaledi Local Municipality LIM472	3.3%	3.0%	2.9%		3.3%	2.9%	2.9%	
Ephraim Mogale Local Municipality LIM471	1.5%	1.3%	1.2%		1.5%	1.3%	1.2%	
Greater Giyani Local Municipality LIM331	3.6%	3.2%	2.6%		3.7%	3.3%	2.8%	
Greater Letaba Local Municipality LIM332	1.7%	1.7%	1.5%		1.8%	1.7%	1.5%	
Greater Tubatse/Fetakgomo Local Mu LIM476	7.8%	7.4%	6.9%		7.3%	7.0%	6.6%	
Greater Tzaneen Local Municipality LIM333	5.8%	5.9%	5.9%		5.9%	6.0%	5.9%	
Lepele-Nkumpi Local Municipality LIM355	4.5%	4.2%	3.8%		4.7%	4.3%	3.9%	
Lephalale Local Municipality LIM362	3.7%	4.0%	4.6%		3.5%	4.0%	4.7%	
Makhado Local Municipality LIM344	8.6%	8.3%	7.9%		8.8%	8.5%	8.0%	
Makhuduthamaga Local Municipality LIM473	2.8%	2.5%	2.3%		2.8%	2.5%	2.3%	
Malamulele Local Municipality LIM345	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Maruleng Local Municipality LIM335	1.6%	1.8%	2.1%		1.6%	1.9%	2.4%	
Modimolle/Mookgophong Local Munic LIM368	2.2%	1.6%	1.7%		2.1%	1.7%	1.7%	
Mogalakwena Local Municipality LIM367	6.1%	6.2%	6.3%		6.1%	6.2%	6.2%	
Molemole Local Municipality LIM353	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Musina Local Municipality LIM341	2.4%	2.4%	2.6%		2.4%	2.4%	2.5%	
Polokwane Local Municipality LIM354	21.7%	23.8%	25.0%		22.0%	23.8%	24.9%	
Thabazimbi Local Municipality LIM361	3.1%	3.6%	4.5%		2.7%	3.3%	4.1%	
Thulamela Local Municipality LIM343	11.2%	10.5%	9.1%		11.6%	10.8%	9.6%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2016

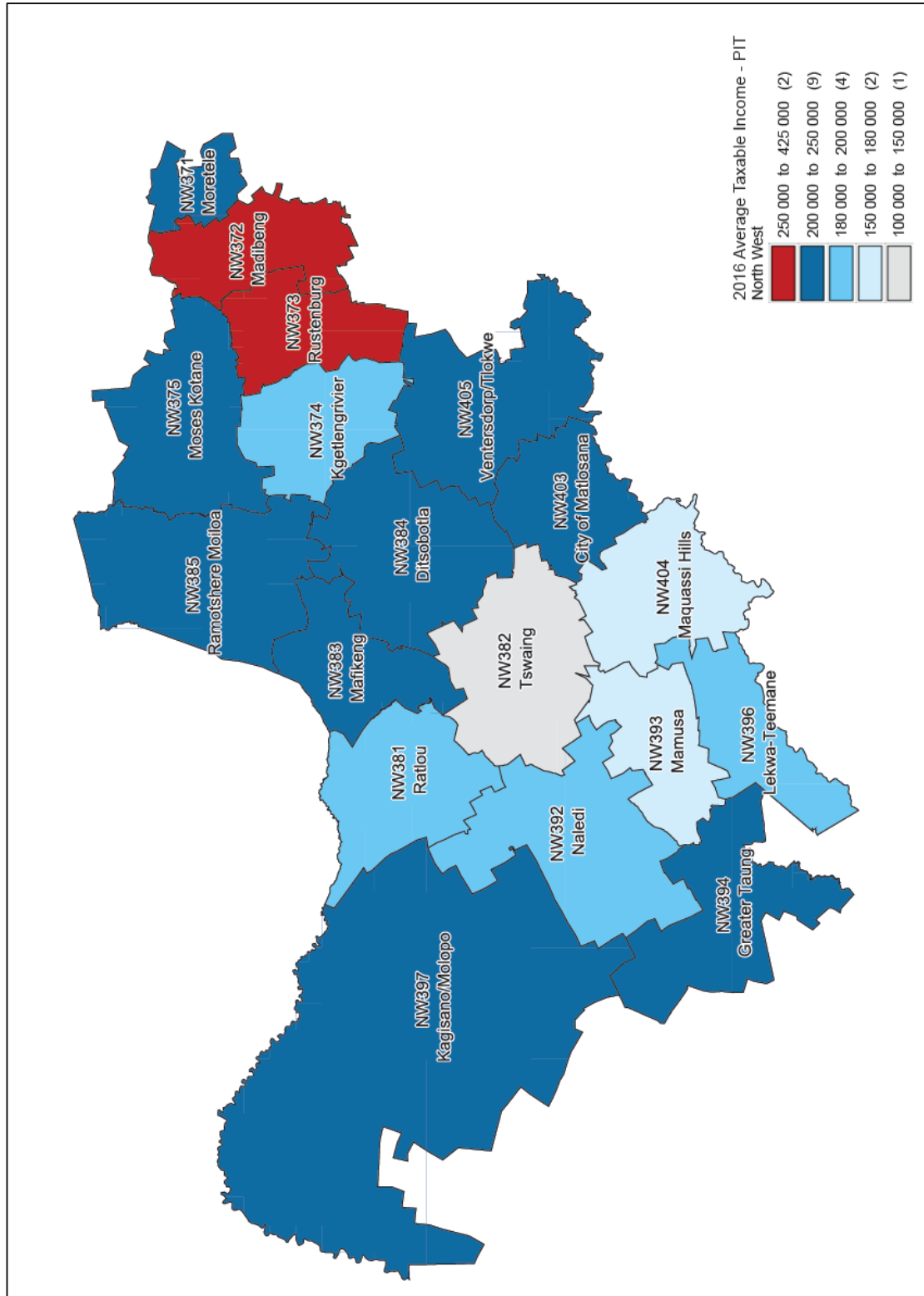


PERSONAL INCOME TAX

Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2015 - 2016

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Matlosana Local Municipality	NW403	44 059	9 504	1 591	215 711	38 981	9 281	1 630	238 090
Ditsobotla Local Municipality	NW384	10 030	1 849	343	184 347	8 759	1 869	361	213 381
Greater Taung Local Municipality	NW394	6 078	1 090	148	179 335	5 209	1 051	145	201 766
Kagisano/Molopo Local Municipality	NW397	4 757	896	130	188 354	4 112	879	137	213 765
Kgetlengrivier Local Municipality	NW374	2 641	429	87	162 438	2 293	424	85	184 911
Lekwa-Teemane Local Municipality	NW396	2 717	455	72	167 464	2 398	464	75	193 495
Madibeng Local Municipality	NW372	27 484	7 529	1 507	273 941	23 972	7 317	1 531	305 231
Mafikeng Local Municipality	NW383	24 220	5 435	831	224 401	21 338	5 304	856	248 571
Mamusa Local Municipality	NW393	2 716	387	70	142 489	2 333	370	67	158 594
Maquassi Hills Local Municipality	NW404	3 536	483	85	136 595	2 961	476	83	160 757
Moretele Local Municipality	NW371	5 195	1 068	147	205 582	4 729	1 058	152	223 726
Moses Kotane Local Municipality	NW375	10 683	2 057	272	192 549	8 976	1 924	272	214 349
Naledi Local Municipality	NW392	5 743	965	192	168 031	4 739	890	187	187 803
Ramotshere Moiloa Local Municipality	NW385	6 401	1 113	159	173 879	5 478	1 114	162	203 359
Ratlou Local Municipality	NW381	1 282	206	24	160 686	1 185	224	28	189 030
Rustenburg Local Municipality	NW373	81 536	19 061	3 294	233 774	70 492	19 045	3 489	270 173
Tswaing Local Municipality	NW382	5 006	541	114	108 070	4 336	548	119	126 384
Ventersdorp/Tlokwe Local Municipality	NW405	28 237	6 028	1 072	213 479	24 904	5 981	1 103	240 162
Total		272 321	59 096	10 138	217 009	237 195	58 219	10 482	245 448
Percentage of total									
City of Matlosana Local Municipality	NW403	16.2%	16.1%	15.7%		16.4%	15.9%	15.6%	
Ditsobotla Local Municipality	NW384	3.7%	3.1%	3.4%		3.7%	3.2%	3.4%	
Greater Taung Local Municipality	NW394	2.2%	1.8%	1.5%		2.2%	1.8%	1.4%	
Kagisano/Molopo Local Municipality	NW397	1.7%	1.5%	1.3%		1.7%	1.5%	1.3%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.7%	0.9%		1.0%	0.7%	0.8%	
Lekwa-Teemane Local Municipality	NW396	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Madibeng Local Municipality	NW372	10.1%	12.7%	14.9%		10.1%	12.6%	14.6%	
Mafikeng Local Municipality	NW383	8.9%	9.2%	8.2%		9.0%	9.1%	8.2%	
Mamusa Local Municipality	NW393	1.0%	0.7%	0.7%		1.0%	0.6%	0.6%	
Maquassi Hills Local Municipality	NW404	1.3%	0.8%	0.8%		1.2%	0.8%	0.8%	
Moretele Local Municipality	NW371	1.9%	1.8%	1.4%		2.0%	1.8%	1.5%	
Moses Kotane Local Municipality	NW375	3.9%	3.5%	2.7%		3.8%	3.3%	2.6%	
Naledi Local Municipality	NW392	2.1%	1.6%	1.9%		2.0%	1.5%	1.8%	
Ramotshere Moiloa Local Municipality	NW385	2.4%	1.9%	1.6%		2.3%	1.9%	1.5%	
Ratlou Local Municipality	NW381	0.5%	0.3%	0.2%		0.5%	0.4%	0.3%	
Rustenburg Local Municipality	NW373	29.9%	32.3%	32.5%		29.7%	32.7%	33.3%	
Tswaing Local Municipality	NW382	1.8%	0.9%	1.1%		1.8%	0.9%	1.1%	
Ventersdorp/Tlokwe Local Municipality	NW405	10.4%	10.2%	10.6%		10.5%	10.3%	10.5%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2016

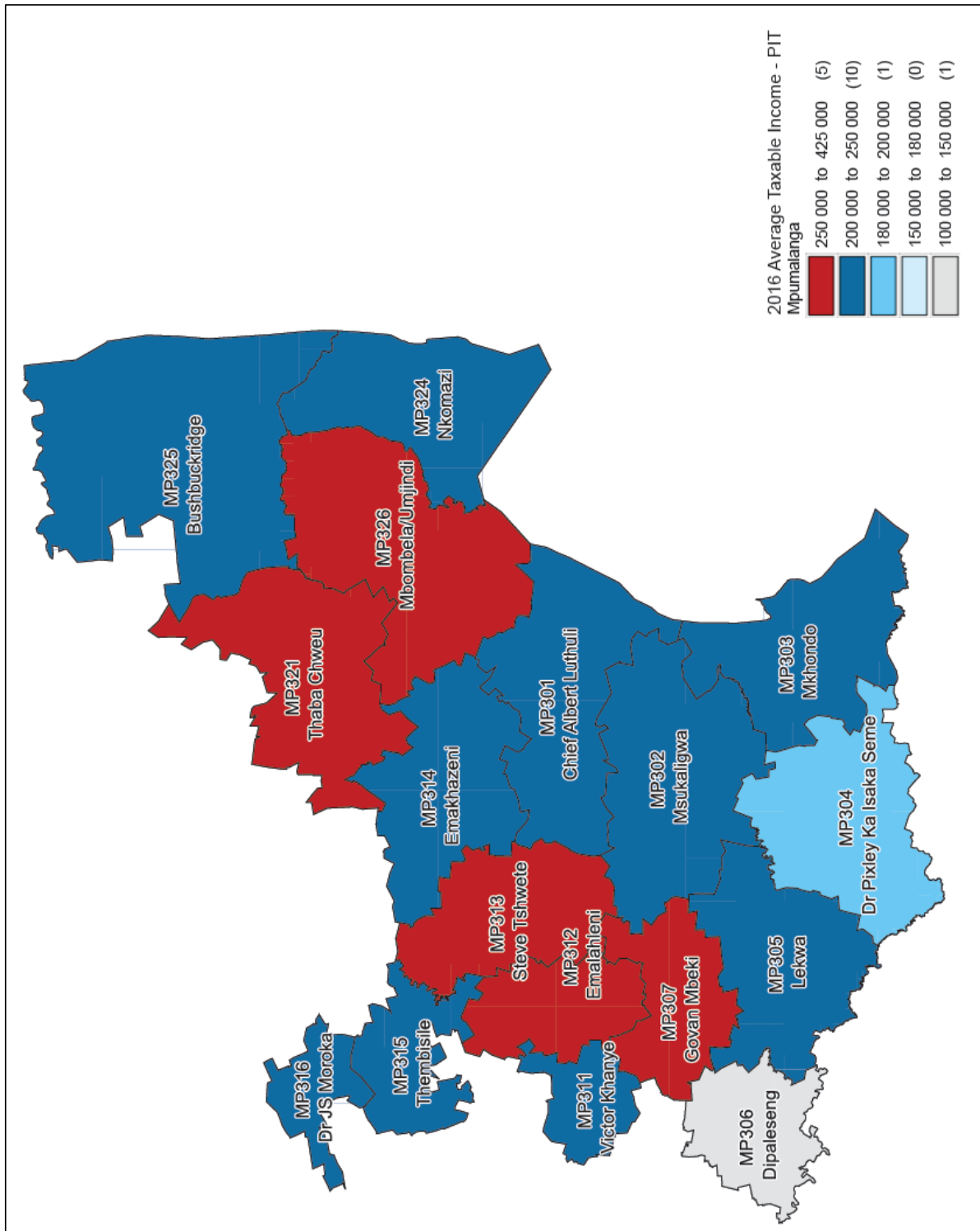


PERSONAL INCOME TAX

Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2015 - 2016

Tax year		2015				2016			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Albert Luthuli Local Municipality	MP301	5 973	1 145	169	191 696	5 062	1 129	181	223 034
Bushbuckridge Local Municipality	MP325	18 331	3 835	555	209 208	16 612	3 836	569	230 917
Dipaleseng Local Municipality	MP306	3 412	453	74	132 767	3 052	453	80	148 427
Dr JS Moroka Local Municipality	MP316	7 110	1 387	179	195 077	6 468	1 399	194	216 296
Emakhazeni Local Municipality	MP314	3 059	693	123	226 545	2 605	614	109	235 701
Emalahleni Local Municipality	MP312	60 260	17 511	3 453	290 591	53 079	16 704	3 397	314 701
Govan Mbeki Local Municipality	MP307	58 133	15 001	3 038	258 046	49 912	14 251	2 971	285 523
Lekwa Local Municipality	MP305	14 132	2 738	511	193 745	11 904	2 742	544	230 343
Mbombela/Umjindi Local Municipality	MP326	55 680	13 956	2 446	250 647	49 263	13 822	2 566	280 576
Mkhondo Local Municipality	MP303	6 574	1 476	246	224 521	5 950	1 460	250	245 378
Msukaligwa Local Municipality	MP302	14 531	3 188	567	219 393	12 281	3 037	557	247 293
Nkomazi Local Municipality	MP324	11 368	2 465	382	216 837	10 452	2 486	401	237 849
Pixley Ka Seme Local Municipality	MP304	5 267	794	150	150 750	4 402	828	153	188 096
Steve Tshwete Local Municipality	MP313	31 539	9 087	1 829	288 119	27 935	8 679	1 796	310 686
Thaba Chweu Local Municipality	MP321	8 888	2 722	583	306 256	8 064	2 649	573	328 497
Thembisile Local Municipality	MP315	8 431	1 549	188	183 727	7 783	1 576	204	202 493
Victor Khanye Local Municipality	MP311	6 834	1 537	273	224 905	6 125	1 493	267	243 755
Total		319 522	79 537	14 766	248 925	280 949	77 158	14 812	274 633
Percentage of total									
Albert Luthuli Local Municipality	MP301	1.9%	1.4%	1.1%		1.8%	1.5%	1.2%	
Bushbuckridge Local Municipality	MP325	5.7%	4.8%	3.8%		5.9%	5.0%	3.8%	
Dipaleseng Local Municipality	MP306	1.1%	0.6%	0.5%		1.1%	0.6%	0.5%	
Dr JS Moroka Local Municipality	MP316	2.2%	1.7%	1.2%		2.3%	1.8%	1.3%	
Emakhazeni Local Municipality	MP314	1.0%	0.9%	0.8%		0.9%	0.8%	0.7%	
Emalahleni Local Municipality	MP312	18.9%	22.0%	23.4%		18.9%	21.6%	22.9%	
Govan Mbeki Local Municipality	MP307	18.2%	18.9%	20.6%		17.8%	18.5%	20.1%	
Lekwa Local Municipality	MP305	4.4%	3.4%	3.5%		4.2%	3.6%	3.7%	
Mbombela/Umjindi Local Municipality	MP326	17.4%	17.5%	16.6%		17.5%	17.9%	17.3%	
Mkhondo Local Municipality	MP303	2.1%	1.9%	1.7%		2.1%	1.9%	1.7%	
Msukaligwa Local Municipality	MP302	4.5%	4.0%	3.8%		4.4%	3.9%	3.8%	
Nkomazi Local Municipality	MP324	3.6%	3.1%	2.6%		3.7%	3.2%	2.7%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.0%	1.0%		1.6%	1.1%	1.0%	
Steve Tshwete Local Municipality	MP313	9.9%	11.4%	12.4%		9.9%	11.2%	12.1%	
Thaba Chweu Local Municipality	MP321	2.8%	3.4%	3.9%		2.9%	3.4%	3.9%	
Thembisile Local Municipality	MP315	2.6%	1.9%	1.3%		2.8%	2.0%	1.4%	
Victor Khanye Local Municipality	MP311	2.1%	1.9%	1.8%		2.2%	1.9%	1.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2016

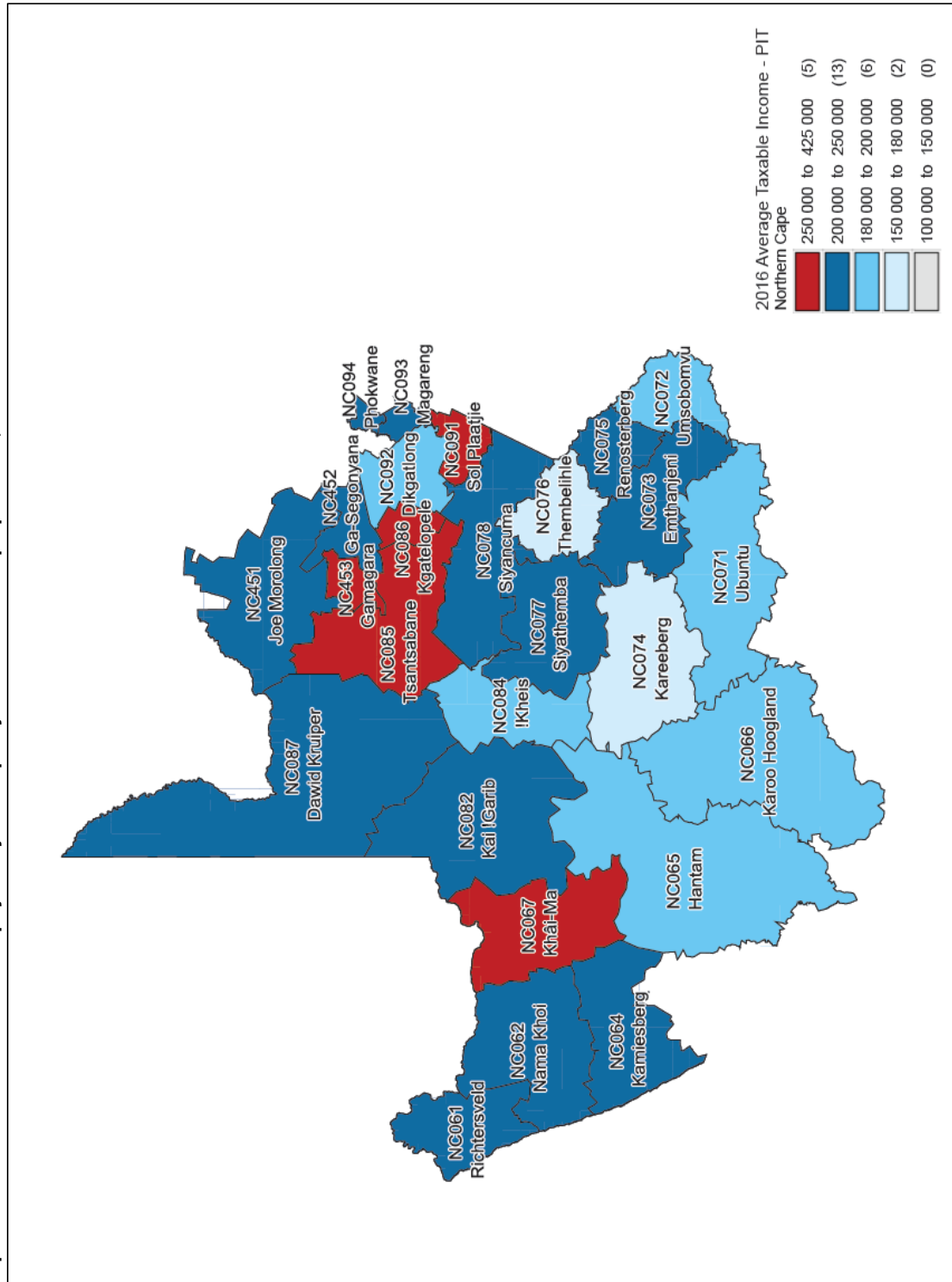


PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2015 - 2016

Tax year		2015				2016			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
IKheis Local Municipality	NC084	898	138	22	153 675	700	131	22	187 143
Dawid Kruiper Local Municipality	NC087	14 375	2 905	463	202 087	12 638	2 805	461	221 950
Dikgatlong Local Municipality	NC092	2 308	402	55	174 177	2 086	398	54	190 796
Emthanjeni Local Municipality	NC073	3 924	796	122	202 854	3 393	784	132	231 064
Gamagara Local Municipality	NC453	6 001	2 128	460	354 608	5 163	2 000	450	387 372
Ga-Segonyana Local Municipality	NC452	12 110	2 741	443	226 342	10 280	2 536	425	246 693
Hantam Local Municipality	NC065	1 714	293	47	170 945	1 432	277	45	193 436
Joe Morolong Local Municipality	NC451	2 662	675	148	253 569	2 198	543	111	247 043
Kai !Garib Local Municipality	NC082	3 853	656	106	170 257	3 436	690	118	200 815
Kamiesberg Local Municipality	NC064	543	101	16	186 004	475	100	17	210 526
Kareeberg Local Municipality	NC074	871	125	17	143 513	712	114	16	160 112
Karoo Hoogland Local Municipality	NC066	1 324	218	38	164 653	1 110	217	39	195 495
Kgatelopele Local Municipality	NC086	2 458	648	122	263 629	2 240	655	128	292 411
Khâi-Ma Local Municipality	NC067	3 834	920	161	239 958	3 252	858	157	263 838
Magareng Local Municipality	NC093	1 363	264	38	193 690	1 212	260	38	214 521
Nama Khoi Local Municipality	NC062	4 335	969	153	223 529	3 847	941	156	244 606
Phokwane Local Municipality	NC094	4 461	888	137	199 059	3 762	826	130	219 564
Renosterberg Local Municipality	NC075	610	116	18	190 164	477	104	17	218 029
Richtersveld Local Municipality	NC061	1 006	197	28	195 825	810	188	31	232 099
Siyancuma Local Municipality	NC078	2 245	447	93	199 109	1 985	445	90	224 181
Siyathemba Local Municipality	NC077	1 448	276	47	190 608	1 204	259	46	215 116
Sol Plaatjie Local Municipality	NC091	37 777	8 765	1 470	232 019	34 358	8 740	1 517	254 380
Thembelihle Local Municipality	NC076	1 192	161	38	135 067	1 055	172	39	163 033
Tsantsabane Local Municipality	NC085	4 561	1 254	237	274 940	3 770	1 166	229	309 284
Ubuntu Local Municipality	NC071	1 238	193	28	155 897	1 013	200	28	197 433
Umsobomvu Local Municipality	NC072	1 532	272	39	177 546	1 401	279	43	199 143
Total		118 643	26 548	4 546	223 764	104 009	25 688	4 539	246 979
Percentage of total									
IKheis Local Municipality	NC084	0.8%	0.5%	0.5%		0.7%	0.5%	0.5%	
Dawid Kruiper Local Municipality	NC087	12.1%	10.9%	10.2%		12.2%	10.9%	10.2%	
Dikgatlong Local Municipality	NC092	1.9%	1.5%	1.2%		2.0%	1.5%	1.2%	
Emthanjeni Local Municipality	NC073	3.3%	3.0%	2.7%		3.3%	3.1%	2.9%	
Gamagara Local Municipality	NC453	5.1%	8.0%	10.1%		5.0%	7.8%	9.9%	
Ga-Segonyana Local Municipality	NC452	10.2%	10.3%	9.7%		9.9%	9.9%	9.4%	
Hantam Local Municipality	NC065	1.4%	1.1%	1.0%		1.4%	1.1%	1.0%	
Joe Morolong Local Municipality	NC451	2.2%	2.5%	3.3%		2.1%	2.1%	2.4%	
Kai !Garib Local Municipality	NC082	3.2%	2.5%	2.3%		3.3%	2.7%	2.6%	
Kamiesberg Local Municipality	NC064	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Kareeberg Local Municipality	NC074	0.7%	0.5%	0.4%		0.7%	0.4%	0.4%	
Karoo Hoogland Local Municipality	NC066	1.1%	0.8%	0.8%		1.1%	0.8%	0.9%	
Kgatelopele Local Municipality	NC086	2.1%	2.4%	2.7%		2.2%	2.5%	2.8%	
Khâi-Ma Local Municipality	NC067	3.2%	3.5%	3.5%		3.1%	3.3%	3.5%	
Magareng Local Municipality	NC093	1.1%	1.0%	0.8%		1.2%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	3.7%	3.6%	3.4%		3.7%	3.7%	3.4%	
Phokwane Local Municipality	NC094	3.8%	3.3%	3.0%		3.6%	3.2%	2.9%	
Renosterberg Local Municipality	NC075	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Richtersveld Local Municipality	NC061	0.8%	0.7%	0.6%		0.8%	0.7%	0.7%	
Siyancuma Local Municipality	NC078	1.9%	1.7%	2.0%		1.9%	1.7%	2.0%	
Siyathemba Local Municipality	NC077	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Sol Plaatjie Local Municipality	NC091	31.8%	33.0%	32.3%		33.0%	34.0%	33.4%	
Thembelihle Local Municipality	NC076	1.0%	0.6%	0.8%		1.0%	0.7%	0.9%	
Tsantsabane Local Municipality	NC085	3.8%	4.7%	5.2%		3.6%	4.5%	5.0%	
Ubuntu Local Municipality	NC071	1.0%	0.7%	0.6%		1.0%	0.8%	0.6%	
Umsobomvu Local Municipality	NC072	1.3%	1.0%	0.9%		1.3%	1.1%	0.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2016

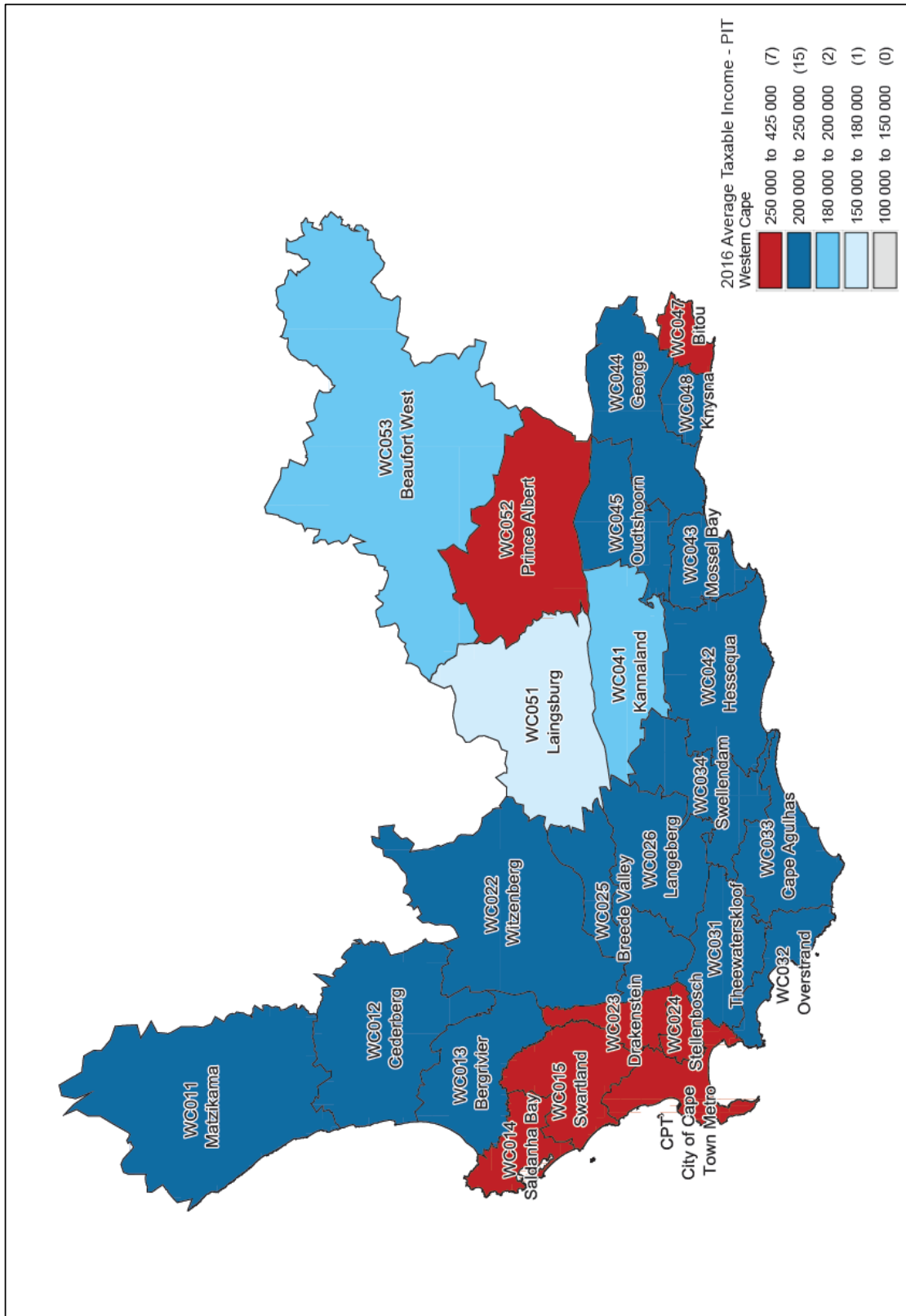


PERSONAL INCOME TAX

Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2015 - 2016

Tax year		2015				2016			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Beaufort West Local Municipality	WC053	3 584	624	97	174 107	3 057	598	93	195 617
Bergervier Local Municipality	WC013	5 286	1 160	217	219 448	4 707	1 120	224	237 943
Bitou Local Municipality	WC047	4 503	1 043	207	231 623	3 921	1 022	203	260 648
Breede Valley Local Municipality	WC025	18 498	3 674	580	198 616	16 731	3 745	625	223 836
Cape Agulhas Local Municipality	WC033	3 973	769	148	193 557	3 553	761	150	214 185
Cederberg Local Municipality	WC012	3 076	596	104	193 758	2 598	599	111	230 562
City of Cape Town Metropolitan Municipality	CPT	622 512	177 616	36 941	285 321	552 394	178 110	38 710	322 433
Drakenstein Local Municipality	WC023	32 120	8 417	1 660	262 049	29 031	8 412	1 714	289 759
George Local Municipality	WC044	26 159	5 389	905	206 009	23 224	5 349	930	230 322
Hessequa Local Municipality	WC042	6 523	1 227	223	188 104	5 755	1 190	215	206 777
Kannaland Local Municipality	WC041	1 323	224	38	169 312	1 184	227	39	191 723
Knysna Local Municipality	WC048	9 581	2 205	429	230 143	8 499	2 114	407	248 735
Laingsburg Local Municipality	WC051	514	82	13	159 533	457	81	13	177 243
Langeberg Local Municipality	WC026	7 590	1 562	266	205 797	6 665	1 537	270	230 608
Matzikama Local Municipality	WC011	5 778	1 228	205	212 530	4 984	1 147	193	230 136
Mossel Bay Local Municipality	WC043	16 877	3 653	664	216 448	15 110	3 467	624	229 451
Oudtshoorn Local Municipality	WC045	9 104	1 761	261	193 431	8 179	1 754	271	214 452
Overstrand Local Municipality	WC032	14 359	3 106	559	216 310	12 439	3 089	582	248 332
Prince Albert Local Municipality	WC052	851	215	51	252 644	741	198	45	267 206
Saldanha Bay Local Municipality	WC014	16 398	3 883	729	236 797	13 726	3 686	719	268 541
Stellenbosch Local Municipality	WC024	19 958	7 323	1 868	366 921	17 978	7 435	1 941	413 561
Swartland Local Municipality	WC015	10 463	2 364	436	225 939	9 033	2 280	431	252 408
Swellendam Local Municipality	WC034	3 457	675	115	195 256	3 078	669	116	217 349
Theewaterskloof Local Municipality	WC031	8 399	1 798	309	214 073	7 390	1 746	313	236 265
Witzenberg Local Municipality	WC022	7 127	1 569	268	220 149	6 378	1 559	277	244 434
Total		858 013	232 163	47 293	270 582	760 812	231 895	49 216	304 799
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Bergervier Local Municipality	WC013	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Bitou Local Municipality	WC047	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Breede Valley Local Municipality	WC025	2.2%	1.6%	1.2%		2.2%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.3%	0.2%		0.3%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	72.6%	76.5%	78.1%		72.6%	76.8%	78.7%	
Drakenstein Local Municipality	WC023	3.7%	3.6%	3.5%		3.8%	3.6%	3.5%	
George Local Municipality	WC044	3.0%	2.3%	1.9%		3.1%	2.3%	1.9%	
Hessequa Local Municipality	WC042	0.8%	0.5%	0.5%		0.8%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.1%	0.9%	0.9%		1.1%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.5%	
Matzikama Local Municipality	WC011	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.0%	1.6%	1.4%		2.0%	1.5%	1.3%	
Oudtshoorn Local Municipality	WC045	1.1%	0.8%	0.6%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.7%	1.3%	1.2%		1.6%	1.3%	1.2%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.9%	1.7%	1.5%		1.8%	1.6%	1.5%	
Stellenbosch Local Municipality	WC024	2.3%	3.2%	3.9%		2.4%	3.2%	3.9%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	1.0%	0.8%	0.7%		1.0%	0.8%	0.6%	
Witzenberg Local Municipality	WC022	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2016

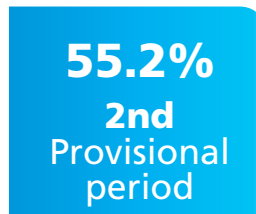
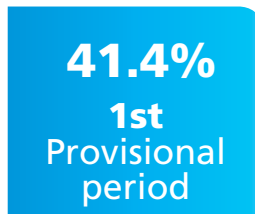
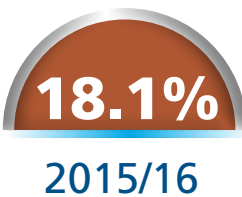


This page is left blank intentionally

COMPANY INCOME TAX

For the 2015 tax year and 2016/17 fiscal year

CIT
third largest contributor
to tax revenue



Nearly 3.3 million companies on register as at March 2016

As at June 2017

714 422

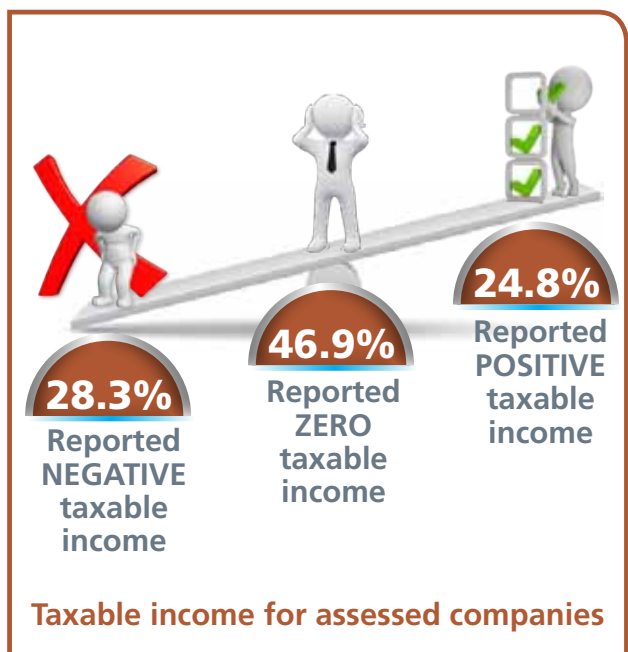
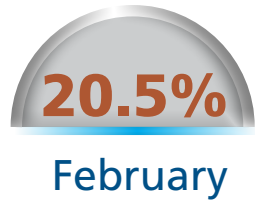
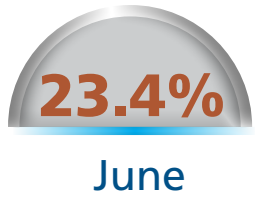
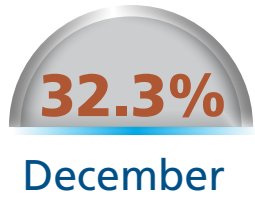
Were assessed
(majority of remainder
inactive or dormant)



129 867

Assessed as Small Business
Corporations (using graduated tax
rates as opposed to a fixed rate)

Contributions by financial year-end



3 COMPANY INCOME TAX

KEY FACTS

Analysis of Company Income Tax (CIT) returns assessed for the 2015 tax-year and CIT collections in the 2016/17 fiscal year shows:

- At 18.1%, CIT was the third largest contributor to total tax revenue collected in 2016/17, compared with a highest peak of 26.7% achieved prior to the global financial crisis in 2008/09.
- Close to 25% of the 714 422 companies assessed had positive taxable incomes. A further 47% had taxable income equal to zero and the remaining 28% reported an assessed loss.
- The concentrated nature of the South African economy is evident as only 340 large companies (0.2% of companies with positive taxable income) had taxable income of more than R200 million and were liable for 56.8% of the CIT assessed.
- The *Financial intermediation, insurance, real-estate & business services* sector consisted of 184 103 (25.8%) of the assessed companies and was liable for 40.5% of the CIT assessed.
- There were over 3.3 million companies registered for CIT as at 31 March 2016 of which 932 118 were expected to submit income tax returns for the 2015 tax-year.
- As at June 2017, 714 422 companies were assessed, and 129 867 were assessed as Small Business Corporations (SBCs) being taxed at the applicable graduated income tax rates instead of the fixed company tax rate of 28% for the 2015 tax-year.
- With the introduction of the rule that provisional tax of 80% of a company's tax liability for the applicable year of assessment is payable by the end of that year, CIT collections improved substantially. The application of the 80% rule further resulted in substantially reducing third provisional tax payments from 13% of total provisional tax collections in 2009/10 to 3% in 2016/17. During 2015/16, 50.8% of the tax paid related to the 2015 tax year and 48.2% related to the 2016 tax year.

INTRODUCTION

Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. After PIT and VAT, CIT has been the third largest contributor to total tax revenue for the past decade. It briefly surpassed VAT in 2008/09, but slipped back after the global financial crisis, which had a negative impact on many companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution has declined from the pre-recession peak of 26.7% in 2008/09 to 18.1% in 2016/17. This is further demonstrated by the reduction in the CIT-to-GDP ratio, which decreased from 6.9% to 4.7% during this period. The decline can largely be attributed to reduced company profits in the face of weak global demand following the global financial crisis. CIT from the mining

sector was severely impacted, particularly by the deterioration in the prices of commodities of iron ore and platinum. The other sector that was adversely impacted was the manufacturing sector, largely due to oil price fluctuations.

Although the current headline CIT rate is 28%, some sectors of the economy have different effective tax rates due to sector-specific tax dispensations and allowable deductions. These include:

- The gold mining formula,
- Farming deductions and valuations, and
- Accelerated depreciation of capital assets for qualifying sectors, e.g.
 - Section 12B of the Income Tax Act, 1962 relating the manufacture of renewable energy infrastructure.
 - Section 13quat of the Income Tax Act, 1962 concerning qualifying buildings and improvements in urban development zones.
 - Section 11D of the Income Tax Act No. 58 of 1962 with respect to Research & Development (R&D) expenditure incurred.

Small business corporations (SBCs) with a gross income of not more than R20 million for a particular year of assessment qualify for a special tax dispensation in the form of graduated income tax rates instead of a fixed rate.

Micro businesses may elect to pay only turnover tax, provided they have an annual turnover of R1 million or less in a year of assessment and meet certain criteria. Turnover tax for the 2015 tax-year had a graduated tax rate structure with a maximum marginal rate of 6%. This marginal rate was reduced to 3% with effect from 1 March 2015.

Capital Gains Tax (CGT) is not raised separately from CIT. The taxable portion of capital gains is included in CIT taxable income at an inclusion rate of 80% from 1 March 2016. For years of assessment, commencing on or after 1 March 2012 the inclusion rate was 66.6% and prior to that, it was 50%. More information pertaining to the CGT levied on companies can be found in Chapter 6 of this publication.

Prior to 1 April 2012, South African companies were also liable for Secondary Tax on Companies (STC). This tax was raised at a rate of 10% on dividends declared by companies. On 1 April 2012, Dividends Tax (DT) replaced STC. This tax is levied on certain categories of shareholders (beneficial owners of dividends) when they receive dividend distributions from companies. DT was implemented at a rate of 15% and has subsequently increased to 20%, effective from 22 February 2017.

This chapter gives an overview of:

- Provisional tax payments;
- Number of companies on the tax register;
- Taxable income and tax assessed;
- Companies with assessed losses or profits; and
- Small Business Corporations.

PROVISIONAL TAX PAYMENTS

All companies are provisional taxpayers and must comply with the requirements of the provisional tax payments system. This system requires taxpayers to provide for their final tax liability by paying two provisional tax payments accounting for at least 80% of the final tax liability, during the applicable year of assessment (or the lesser of 90% of actual taxable income and the basic amount if taxable income does not exceed R1 million). A third voluntary “top-up” payment may be made after the end of the tax-year. Failure to adhere to this payment system attracts penalties and interest.

The first provisional tax payment is required within six months of the commencement of the year of assessment. The second provisional tax payment must be made no later than the last business day of the year of assessment. The 80% rule for all years of assessment beginning on or after 1 March 2009 requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability for the year by the time they make their second provisional tax payment. Companies that fail to comply with this requirement can incur a penalty of 20% on the underpayment of provisional tax. The third payment is a voluntary top up payment in order to avoid the payment of interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

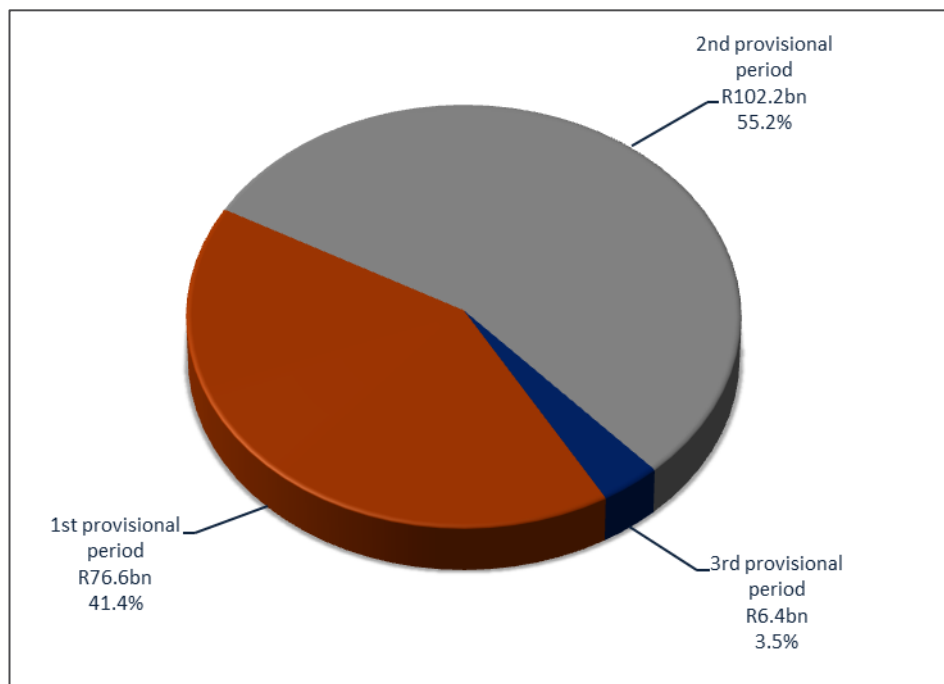
If SARS is of the opinion that the taxable income estimate for a company’s first or second provisional tax return has been understated, the company may be required, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to pay provisional tax on an increased taxable income. The additional payment resulting from the paragraph 19(3) provision is captured as either a first or second provisional tax payment even though paid after the due date.

As a result of a more rigorous application by SARS of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), third provisional tax payments have declined significantly. The third provisional tax payments amounted to R7.4 billion (4.2%) for 2013 and only R4.3 billion (2.1%) for 2016. This is well below the 20% allowed for third provisional tax payments (*Table 3.1 and Figure 3.1*).

Table 3.1: Provisional tax payments by provisional period by tax year, 2013 - 2016

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2013	72 114	9.7%	95 101	11.7%	7 393	46.0%	174 608
2014	77 075	6.9%	97 580	2.6%	5 996	-18.9%	180 651
2015	76 585	-0.6%	102 153	4.7%	6 392	6.6%	185 131
2016	82 092	7.2%	112 779	10.4%	4 267	-33.2%	199 138
Percentage of total							
2013	41.3%		54.5%		4.2%		100.0%
2014	42.7%		54.0%		3.3%		100.0%
2015	41.4%		55.2%		3.5%		100.0%
2016	41.2%		56.6%		2.1%		100.0%

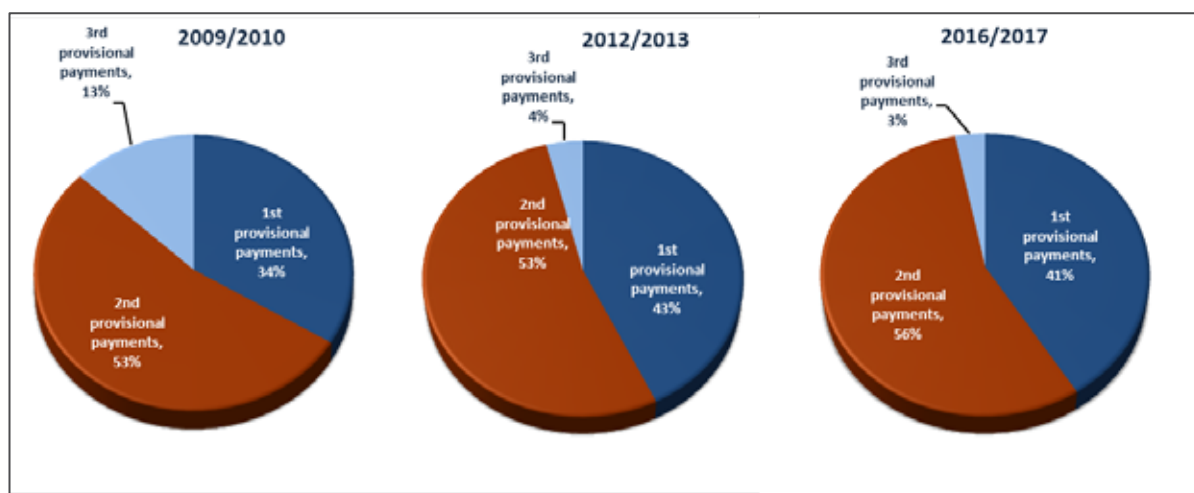
Figure 3.1: Provisional tax payments by provisional period 2015



The introduction of the 80% rule improved CIT compliance and brought most of the CIT collections into the applicable year of assessment. The 80% rule also substantially reduced third provisional payments to levels well below the allowable 20%.

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2016/17.

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2009/10 - 2016/17



COMPANY INCOME TAX

Company tax-year

Companies are allowed to select their own financial year-ends and these need not coincide with the fiscal year i.e. from 1 April to 31 March or the tax-year 1 March to the end of February. The year of assessment, or tax-year, of a company corresponds with its financial year. Companies may choose financial years beginning at any month of the year.

For this reason, provisional tax payments for a specific tax-year are made over several fiscal years as is illustrated further below.

Table 3.2 illustrates the provisional tax payment timeline as determined by the companies' financial year-end.

Table 3.2: Example of timeline for provisional tax payments

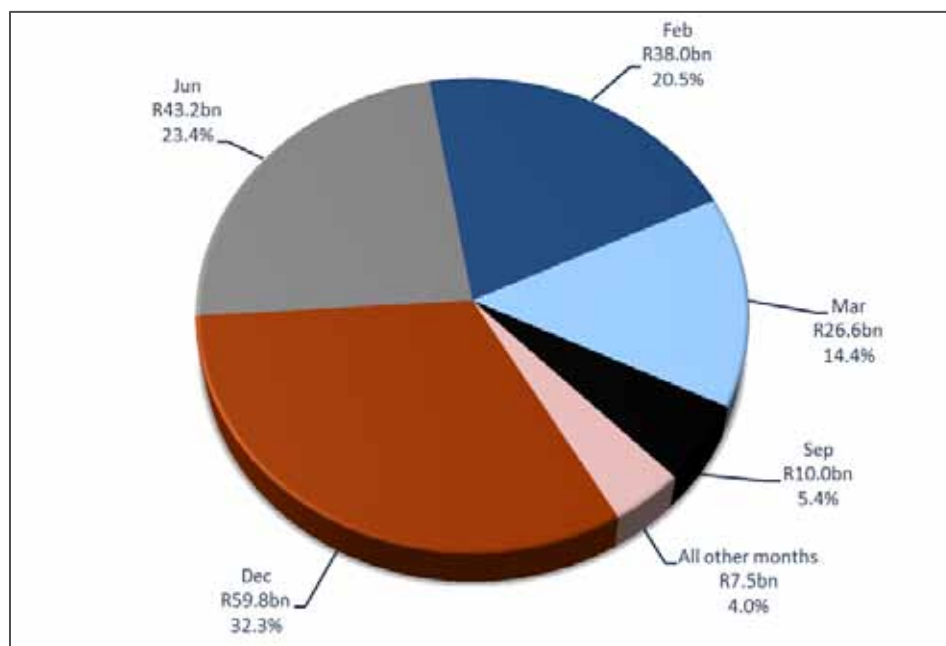
Fiscal year Date due	Company financial year-end 2016											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015/16	Number of payments - 12											
31-Jul-15	2016 1st											
31-Aug-15	2016 1st											
30-Sep-15	2016 1st											
31-Oct-15	2016 1st											
30-Nov-15	2016 1st											
31-Dec-15	2016 1st											
31-Jan-16	2016 2nd											
28-Feb-16	2016 2nd											
31-Mar-16	2016 2nd											
2016/17	Number of payments - 21											
30-Apr-16	2016 2nd											
31-May-16	2016 2nd											
30-Jun-16	2016 2nd											
31-Jul-16	2016 3rd											
31-Aug-16	2016 3rd ¹											
30-Sep-16	2016 3rd											
31-Oct-16	2016 3rd											
30-Nov-16	2016 3rd											
31-Dec-16	2016 3rd											
31-Jan-17	2016 3rd											
28-Feb-17	2016 3rd											
31-Mar-17	2016 3rd											
2017/18	Number of payments - 3											
30-Apr-17	2016 3rd											
31-May-17	2016 3rd											
30-Jun-17	2016 3rd											

1. If the tax year of a company ends at the end of February, the third payment is then due seven months after the end of the tax year. In this case the third payment for 2016 would be due on 30 September 2016.

The largest groups of CIT provisional taxpayers have financial years ending in February, March, June, September and December. Companies with June and December year-ends contribute approximately 60% of the total provisional tax payments for any fiscal year. Figure 3.3 shows a breakdown of provisional tax payments according to the different financial year-ends.

COMPANY INCOME TAX

Figure 3.3: Provisional tax payments by companies' financial year-end, 2015



The assessments for a tax-year are lagging as a result of the provision that tax returns may be filed not later than a year after the respective company's year-end. However, the provisional tax payments system ensures earlier payments of the final CIT liability. Provisional tax payments for a specific tax-year are made over several fiscal years, as illustrated in *Table 3.3*. During 2015/16, about 50.8% of the tax paid related to the 2015 tax-year and close to 48.2% to the 2016 tax-year.

Table 3.3: Provisional tax payments by tax year and fiscal year, 2012/13 - 2016/17

R million	2012/13	2013/14	2014/15	2015/16	2016/17	Total
Tax year (down)						
Prior to 2011	339	285	38	34	8	704
2011	2 133	67	16	6	2	2 224
2012	86 168	1 992	60	42	78	88 339
2013	75 542	95 867	1 797	108	18	173 332
2014	921	80 938	97 186	1 507	99	180 651
2015	–	13	85 849	96 878	2 392	185 131
2016	–	0	16	91 902	107 219	199 138
post 2016	–	–	–	110	94 947	95 057
Total	165 102	179 161	184 963	190 587	204 762	
prior to y-1	339	352	114	190	205	
y-1	2 133	1 992	1 797	1 507	2 392	
y	86 168	95 867	97 186	96 878	107 219	
y+1	75 542	80 938	85 849	91 902	94 947	
post y+1	921	13	16	110	–	
Total	165 102	179 161	184 963	190 587	204 762	
prior to y-1	0.2%	0.2%	0.1%	0.1%	0.1%	
y-1	1.3%	1.1%	1.0%	0.8%	1.2%	
y	52.2%	53.5%	52.5%	50.8%	52.4%	
y+1	45.8%	45.2%	46.4%	48.2%	46.4%	
post y+1	0.6%	0.0%	0.0%	0.1%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

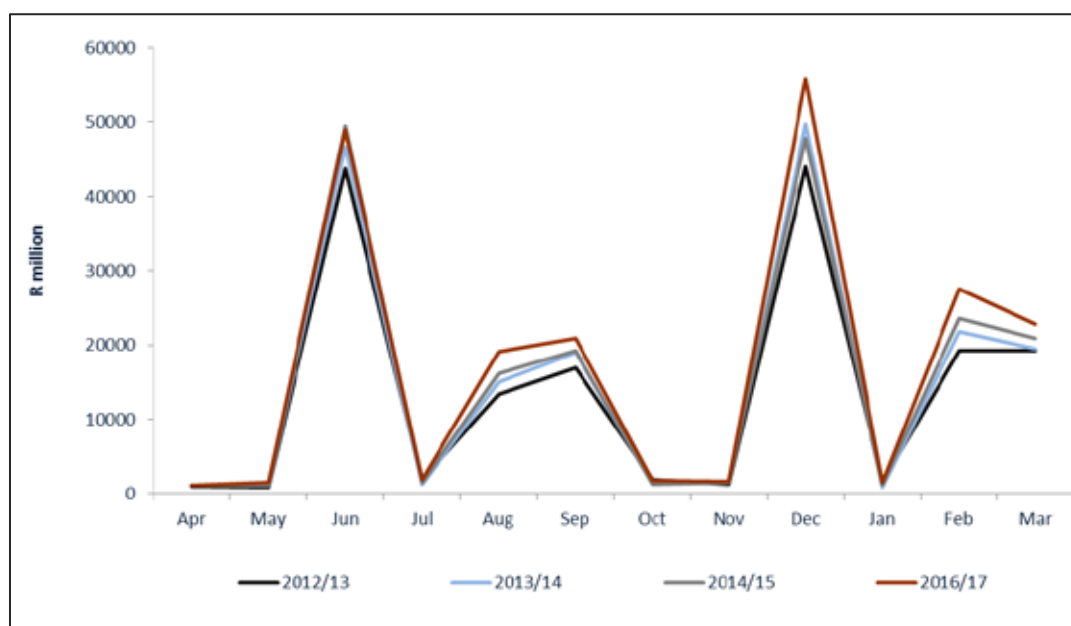
COMPANY INCOME TAX

The collection of provisional tax has recovered since it dropped to its lowest level of R135.1 billion in 2009/10 due to the global financial crisis. It has grown by a compound annual growth rate (CAGR) of 4.9% in the past seven years, from R137.1 billion in 2010/11 to R204.8 billion in 2016/17. Total CIT collections amounted to R207.0 billion in 2016/17. Although this was higher in nominal terms than the R167.2 billion collected in 2008/09 before the global financial crisis, it still represented a decline in real terms. In 2013, 29.0% of assessed companies had assessed losses (mostly incurred during the global financial crisis). This ratio has improved only marginally as 28.3% of assessed companies had assessed losses in 2015.

Table A3.1.1 shows provisional tax payments by company financial year-end, provisional period and fiscal year. Table A3.1.2 shows the same information by tax-year. Table A3.2.1 provides a breakdown of provisional tax payments by sector and by fiscal year.

Figure 3.4 gives a further breakdown of the fiscal year collections recorded in Table 3.3 by disaggregating it by monthly collections where the significant contributions of the June and December financial year-end companies are evident.

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2012/13 - 2016/17



NUMBER OF COMPANIES ON THE TAX REGISTER

On 31 March 2017, SARS had nearly 3.7 million companies on register. The broadening of the tax base, through education, outreach and enforcement initiatives, further contributed to the increase in the number of companies. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax as and when they are registered with the CIPC also facilitated this significant growth. However, most of the companies on register were inactive or dormant, and only 884 459 were expected to submit returns for the 2016 tax-year.

In February 2014, the International Monetary Fund (IMF) launched the Tax Administration and Diagnostic Tool that defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation was subsequently adopted in the *Tax*

Statistics publications. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

Expected cases per tax-year are defined as all companies that have been assessed for a tax-year, plus companies with an “active” status that were assessed in either of the two years prior to the relevant tax-year, but do not yet have an assessment for the year in question.

The number of companies expected to submit returns was at its highest at 932 719 in 2014 with a lower expectation of 884 459 in 2016. For 2014, 82.6% of the companies expected to submit returns had been assessed by June 2017 while only 57.4% of the companies expected to submit returns in 2016 were assessed (*Table 3.4*). At the time of extraction, the number of assessments recorded for 2016, the most recent tax-year, is relatively low because taxpayers have until 12 months after the end of their financial year to submit their returns.

Table 3.4: Number of companies, 2013 – 2016

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-14	2 685 405	22.3%	2013	911 117	772 474	84.8%
31-Mar-15	2 935 385	9.3%	2014	932 719	770 628	82.6%
31-Mar-16	3 278 708	11.7%	2015	932 118	714 422	76.6%
31-Mar-17	3 732 416	13.8%	2016	884 459	507 958	57.4%

1. Excludes cases where status is in suspense or estate or address unknown. The tax year for companies is normally the financial year of the company for financial reporting purposes.

2. These are companies that are active and not dormant.

Provisional tax as an indicator of the completeness of assessments

Provisional tax collections for previous tax years have been close to 100% of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax-year are therefore, known well before assessments for a specific tax-year are raised and this enables extrapolations of tax collections and analysis that are more reliable. Tax assessed as a percentage of provisional tax payments received for a relevant tax-year is, therefore, a good gauge of the completeness of the issued assessments.

Table 3.5 shows the tax assessed for a specific tax-year compared with the provisional tax payments received. For tax-years 2014 to 2016 more provisional tax payments were made than actual tax assessed to date. Of all the years under review, the assessment process for the 2013 tax-year is closest to completion; hence, the tax assessed is more than the provisional tax payments.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2013 - 2016

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2013	174 608	176 520	101.1%
2014	180 651	180 102	99.7%
2015	185 131	176 612	95.4%
2016	199 138	83 878	42.1%

The tables in the remainder of this chapter show tax assessed as a percentage of provisional tax payment collections, rather than the number of companies assessed as a percentage of companies expected to submit.

TAXABLE INCOME AND TAX ASSESSED

Distribution by taxable income group

Table 3.6 shows the effective tax rates for different taxable income groups of companies assessed in 2015. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to sector and segment-specific dispensations and deductions. These include personal service providers (until 31 March 2012), non-resident companies (until 31 March 2012), long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which can mainly be seen in the R1 to R1 million taxable income grouping). The taxable income total in the table below is based on taxable income in excess of zero rands while the number of taxpayers and tax assessed totals are the totals for all categories. The effective tax rate for some categories exceeded 28% as a result of penalties and tax rate variations as described above.

Table 3.6: Number of companies, taxable income and tax assessed, 2015

Number	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate
Loss	202 135	-684 577	1 375	N/A
R nil	335 187	–	9	N/A
R1 to R1 million	145 123	29 404	6 193	21.1%
R1 million to R100 million	31 342	206 864	58 091	28.1%
R100 million +	635	396 244	110 944	28.0%
Total	714 422	632 512	176 612	27.9%

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2015.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2015

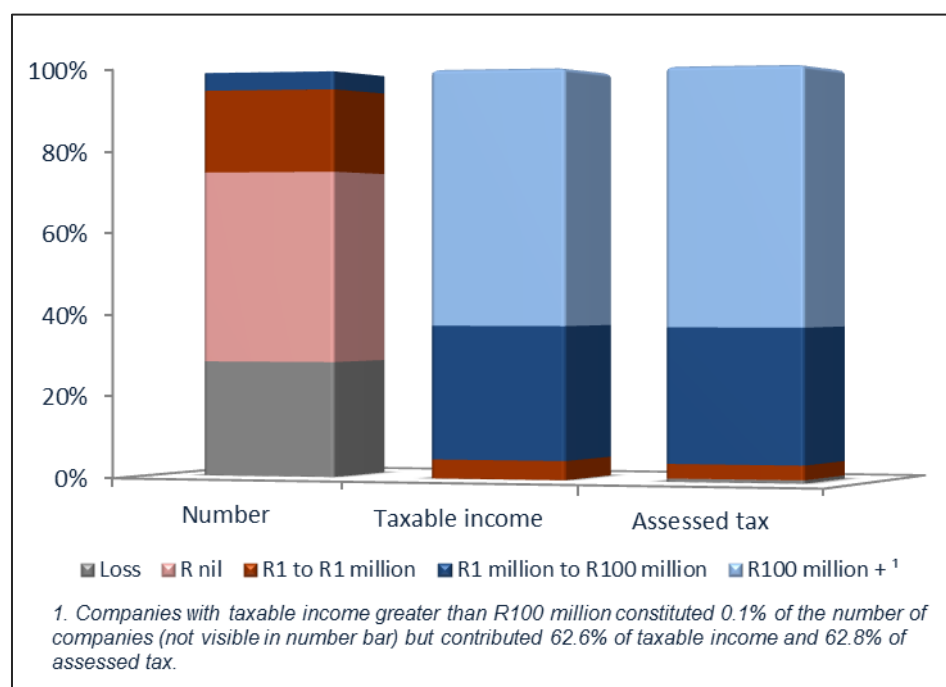


Table A3.3.1 shows taxable income and tax assessed by taxable income group for all assessed companies. For the 2015 tax-year, 24.8% of all assessed companies reported positive taxable income, a further 28.3% reported assessed losses and the remaining 46.9% reported zero taxable income.

Table A3.3.2 shows that 56.8% of the tax assessed in 2015 was paid by large companies with taxable income in excess of R200 million. These companies comprised only 0.2% of the total number of companies assessed that had positive taxable income.

Distribution by sector

The *Financial intermediation, insurance, real-estate & business services* was the largest sector, with 25.8% of the total number of companies assessed, in 2015. This sector accounted for 40.5% of the tax assessed in 2015. (See Table A3.4.2) (Figure 3.6).

Figure 3.6: Companies' tax assessed by economic activity, 2015

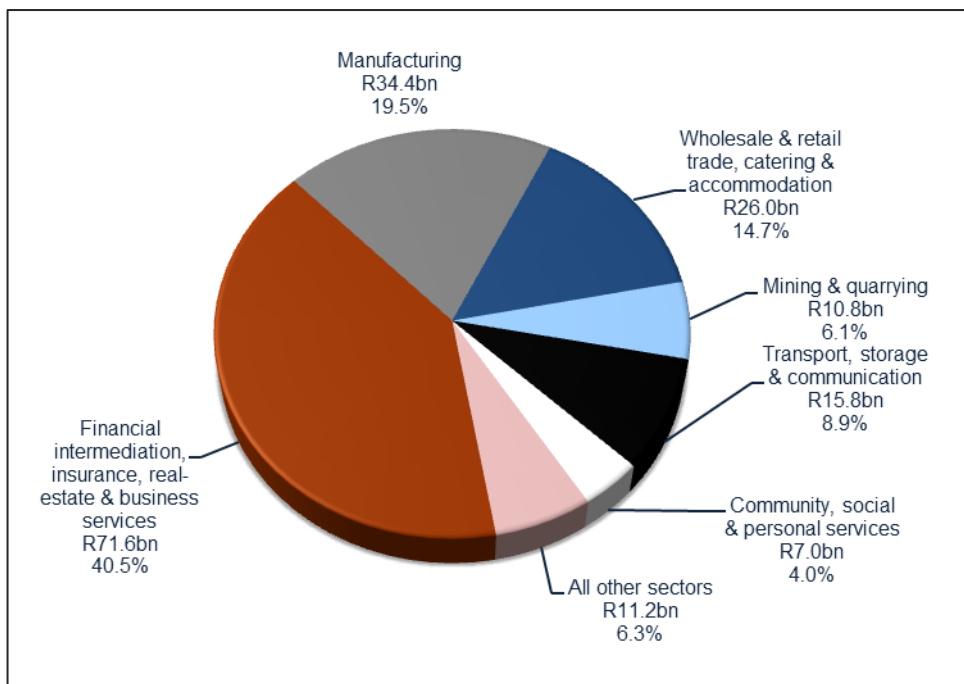


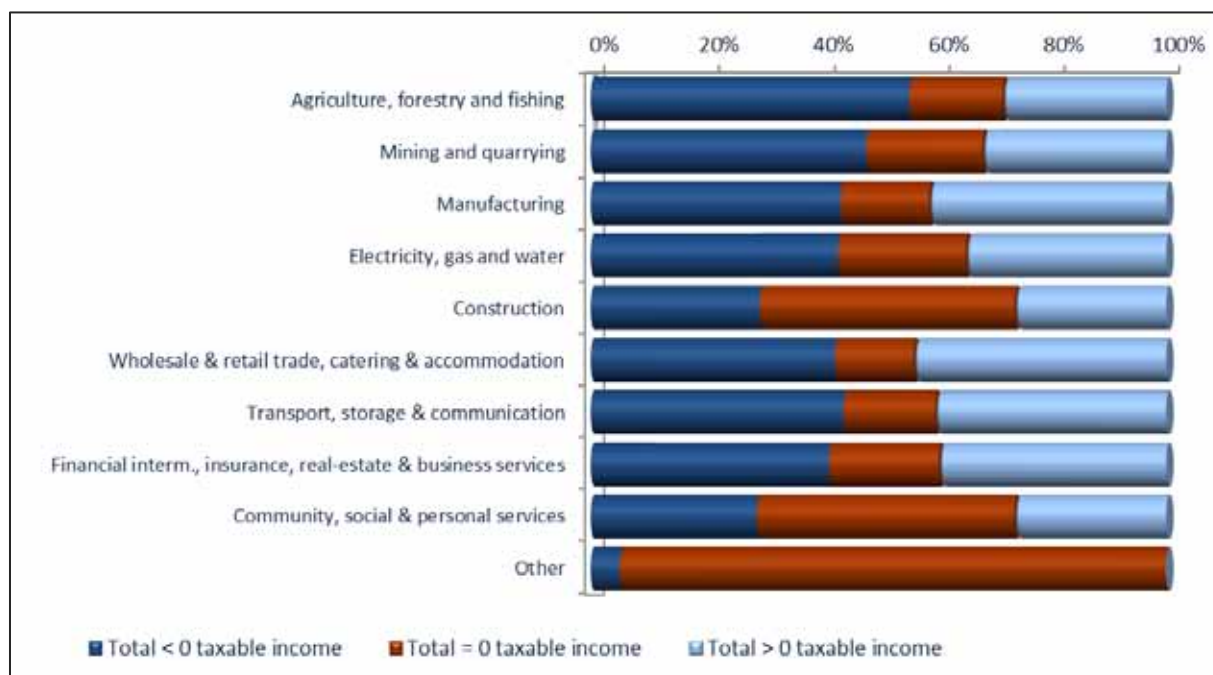
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. Table A3.4.2 uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system used by Statistics South Africa.

Tables A3.4.3 to A3.4.5 show the number of companies reporting positive, negative (assessed loss) and zero taxable income.

Tables A3.5.1 to A3.5.8 show the number of taxpayers and the tax assessed by economic activity, as displayed in Table A3.4.2, as well as the taxable income groups for each of the tax years.

Figure 3.7 shows the distribution of taxpayers by economic activity, and taxable income groups, for 2015. It also shows that across most sectors companies reported negative or zero taxable income.

Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2015



Tracking of taxable income and tax liability of a cohort across 10 consecutive years, 2006 - 2015

To track the variances in taxable income of company taxpayers over a 10-year tax period, all company taxpayers that were assessed every year from 2006 to 2015, were identified and their taxable income and assessed tax analysed. There were 267 473 company taxpayers that were common to the 10-year tax period.

The cumulative taxable income of these company taxpayers decreased by a CAGR of 15.6% from R174.6 billion in 2006 to R64.6 billion in 2015.

The average taxable income level across the 10-year period has deteriorated for companies with taxable income in 2006 of less than R250 000 due to the companies moving from either a positive taxable income position to an assessed loss or zero taxable income position.

Table 3.7 illustrates the taxable income and tax assessed, in the 2006 taxable income groups, for the common companies assessed for the 2006 - 2015 period.

COMPANY INCOME TAX

Table 3.7: Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2006 and 2015

Tax year Taxable Income Group	2006				2015			
	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate
A: < -10 000 000	1 607	-125 470	345	-0.3%	3 985	-438 834	1 178	-0.3%
B: -5 000 001 to -10 000 000	1 158	-8 127	-	0.0%	3 163	-22 106	7	0.0%
C: -1 000 001 to -5 000 000	6 666	-14 204	59	-0.4%	18 070	-39 009	11	0.0%
D: -500 001 to -1 000 000	6 271	-4 402	-	0.0%	13 955	-9 950	-	0.0%
E: -250 001 to -500 000	9 309	-3 298	-	0.0%	15 307	-5 509	-	0.0%
F: -100 001 to -250 000	15 446	-2 507	-	0.0%	18 076	-3 009	-	0.0%
G: -1 to -100 000	52 444	-1 489	-	0.0%	39 545	-1 265	-	0.0%
H: =0	69 397	-	6	0.0%	53 564	-	3	0.0%
I: 1 to 100 000	54 932	1 591	363	22.8%	33 131	1 289	235	18.3%
J: 100 001 to 250 000	17 360	2 839	683	24.1%	17 047	2 828	581	20.6%
K: 250 001 to 500 000	11 119	3 933	1 046	26.6%	14 632	5 274	1 103	20.9%
L: 500 001 to 750 000	4 985	3 044	857	28.2%	7 774	4 764	1 129	23.7%
M: 750 001 to 1 000 000	2 908	2 517	720	28.6%	5 082	4 443	1 133	25.5%
N: 1 000 001 to 2 500 000	6 838	10 720	3 098	28.9%	10 965	17 324	4 709	27.2%
O: 2 500 001 to 5 000 000	3 065	10 732	3 113	29.0%	5 407	19 025	5 295	27.8%
P: 5 000 001 to 7 500 000	1 133	6 927	2 004	28.9%	2 166	13 220	3 690	27.9%
Q: 7 500 001 to 10 000 000	594	5 149	1 496	29.1%	1 213	10 498	2 931	27.9%
R: 10 000 001 to 25 000 000	1 174	18 048	5 243	29.1%	2 465	38 324	10 702	27.9%
S: 25 000 001 to 50 000 000	457	15 984	4 649	29.1%	902	30 973	8 607	27.8%
T: 50 000 001 to 75 000 000	186	11 331	3 303	29.2%	305	18 442	5 124	27.8%
U: 75 000 001 to 100 000 000	85	7 236	2 106	29.1%	163	13 966	3 880	27.8%
V: 100 000 001 to 200 000 000	141	20 228	5 941	29.4%	253	34 908	9 808	28.1%
W: >200 000 001	198	213 847	62 074	29.0%	303	342 223	95 760	28.0%
Total	267 473	174 629	97 106		267 473	37 819	155 886	
Total < 0 taxable income	92 901	-159 497	404	-0.3%	112 101	-519 682	1 196	-0.2%
Total = 0 taxable income	69 397	-	6	0.0%	53 564	-	3	0.0%
Total > 0 taxable income	105 175	334 126	96 696	28.9%	101 808	557 501	154 687	27.7%
Total	267 473	174 629	97 106		267 473	37 819	155 886	

During this 10-year period, the average taxable income of all company taxpayers that were assessed every year since 2006 decreased by a CAGR of 15.6% from R174.6bn in 2006 to R37.8bn in 2015. During the first part of the 10-year tax period, the exchange rates appreciated since 2001. Higher demand for commodities and higher commodity prices contributed to the growth in taxable income prior to the global financial crisis, but taxable income subsequently declined due to less demand and lower prices that had a negative effect on company profitability.

Nonetheless, the value of tax assessed for the 267 473 corporate taxpayers common to the 10-year period increased by a CAGR of 5.4% from R97.1bn in 2006 to R155.9bn in 2015.

COMPANY INCOME TAX

Table 3.8 shows assessed company taxpayers and taxable income, according to the age brackets defined in the 2006 tax-year.

Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2006 and 2015

Tax year	2006				2015			
Age Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate
Total < 0 taxable income								
0 - 4	28 648	-16 967	3	0.0%	40 485	-131 685	22	0.0%
5 - 9	30 755	-60 983	109	-0.2%	34 064	-149 731	273	-0.2%
10 - 14	15 543	-23 330	166	-0.7%	17 137	-50 070	45	-0.1%
15 - 19	8 520	-11 340	-	0.0%	9 628	-36 519	4	0.0%
20 - 24	2 664	-3 551	-	0.0%	3 202	-11 267	-	0.0%
25 - 29	1 500	-8 246	-	0.0%	1 724	-11 612	-	0.0%
30 - 34	5 218	-32 495	81	-0.2%	5 817	-115 858	518	-0.4%
> 35	53	-2 585	44	-1.7%	44	-12 939	335	-2.6%
Total	92 901	-159 497	404		112 101	-519 682	1 196	
Total = 0 taxable income								
0 - 4	48 039	-	-	0.0%	29 629	-	-	0.0%
5 - 9	12 148	-	4	0.0%	11 044	-	-	0.0%
10 - 14	3 966	-	2	0.0%	5 072	-	3	0.0%
15 - 19	2 116	-	-	0.0%	2 976	-	-	0.0%
20 - 24	938	-	-	0.0%	1 919	-	-	0.0%
25 - 29	490	-	-	0.0%	938	-	-	0.0%
30 - 34	1 658	-	-	0.0%	1 945	-	-	0.0%
> 35	42	-	-	0.0%	41	-	-	0.0%
Total	69 397	-	6		53 564	-	3	
Total > 0 taxable income								
0 - 4	24 398	19 445	5 560	28.6%	30 971	64 874	17 484	27.0%
5 - 9	33 022	58 846	16 933	28.8%	30 817	125 670	34 601	27.5%
10 - 14	19 276	56 346	16 320	29.0%	16 576	96 005	27 006	28.1%
15 - 19	12 211	32 052	9 272	28.9%	10 243	37 408	10 361	27.7%
20 - 24	5 258	17 127	4 968	29.0%	3 739	31 956	8 907	27.9%
25 - 29	2 698	32 732	9 523	29.1%	2 026	29 313	8 060	27.5%
30 - 34	8 267	117 319	34 048	29.0%	7 381	171 629	48 091	28.0%
> 35	45	257	73	28.4%	55	645	179	27.8%
Total	105 175	334 126	96 696		101 808	557 501	154 687	

Total tax assessed for CIT increased from R110.1 billion for the 2006 tax-year to R176.6 billion for 2015, an increase in the CAGR rate of 5.4%. The group of 267 473 common company taxpayers, however, had their proportional contribution to total tax assessed increasing slightly from 88.2% (R97.1 billion of the 2006 CIT tax assessed) to 88.3% (R155.9 billion of the 2015 CIT total tax assessed). This segment had an increase of a CAGR rate of 5.4% in total tax assessed compared to a similar overall increase. This is an indication that this segment is the determining factor in the growth of tax revenue over the period post 2006. This is due to more established companies showing an improvement and resilience despite the prevailing economic challenges.

Table A3.8.1 to Table A3.8.4 shows number of taxpayers, cumulative taxable income, cumulative tax assessed and effective tax rates by taxable income group from 2006 – 2015.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

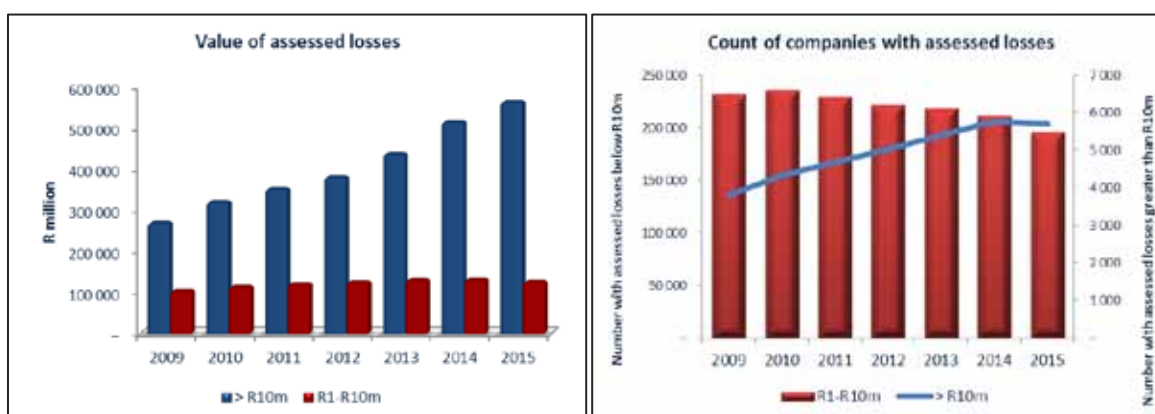
Assessed tax losses for companies may include losses incurred during a specific tax-year as well as assessed losses brought forward from previous tax years. If a company, therefore, had a taxable profit for the year, it is possible that it could still be in an assessed loss position if the taxable profit for the year was insufficient to clear the assessed loss brought forward.

The *Financing, insurance, real-estate & business services* sector contained the highest proportion of companies with assessed losses in 2015 (14.5%), followed by the *Construction* sector (8.3%) and the *Agencies and other services* sector (6.1%).

Table A3.6.1 shows the total number of companies with assessed losses or profits by sector.

Figure 3.8 shows the number of taxpayers with assessed losses by tax year, 2009-2015.

Figure 3.8: Value of assessed losses and number of taxpayers with assessed losses by tax year, 2009 - 2015



The number of companies reporting assessed losses, as well as the value of assessed losses, increased sharply after the global financial crisis. The value of assessed losses for companies with losses greater than R10 million continues to grow, albeit at a slower rate of 9.4% in 2015 compared to 17.9% in 2014. The value of assessed losses for companies in the R1 to R10 million range, however, declined by 3.5% in 2015 from a growth rate of 0.7% in 2014. The number of assessed losses incurred by companies with losses greater than R10 million decreased from 2014 to 2015, while the number of assessed losses for the companies in the R1 to R10 million range decreased from 2011 to 2015.

SMALL BUSINESS CORPORATIONS

Companies are taxed as SBCs if they meet specific criteria. These criteria include:

- Gross income of not more than R20 million. Prior to the 2013 tax-year this threshold was R14 million;
- Limitations on shareholding in the company; and
- The taxpayer must indicate on the annual tax return that it qualifies to be taxed as an SBC.

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed tax rate of 28%. Table 3.9 shows the increase in the SBC taxable income brackets from the 2013 to the 2016 tax

years. The threshold of the first SBC bracket increased by 15.9% from R63 556 in 2013 to R73 650 in 2016.

SBCs can also immediately write-off all plant or machinery used in a process of manufacture and are eligible for an accelerated write-off of certain other depreciable assets (at a rate of 50%, 30% and then 20%).

Table 3.9: Small Business Corporation tax rates, 2013 and 2016

Tax year	2013		SBC rate for 2013	2016		SBC rate for 2016	Percentage increase in top bracket
Rand							
	0	– 63 556	0%	0	– 73 650	0%	15.9%
Taxable income brackets	63 557	– 350 000	10%	73 651	– 365 000	7%	4.3%
	350 001	and over	28%	365 001	– 550 000	21%	–
				550 001	– and over	28%	–

In any calendar year, SBCs could be taxed by applying two different tax-year rates. They could be taxed, for example, on 2015 tax rates or 2016 tax rates. This would occur because:

- 2015 tax rates (rates in effect from 1 April 2014 to 31 March 2015) are applicable to SBCs with years of assessment ending between 1 January 2015 and 31 March 2015; and
- 2016 tax rates (rates in effect from 1 April 2015 to 31 March 2016) are applicable to SBCs with years of assessment ending between 1 April 2015 and 31 December 2015.

Table A3.7.1 shows the number of SBC taxpayers and the tax assessed by taxable income group. *Table A3.7.2* shows the number of SBC taxpayers and the tax assessed by sector. *Table A3.7.3* shows the number of SBC taxpayers and the tax assessed by economic activity. *Tables A3.7.4 to A3.7.6* shows SBCs reporting positive, negative (assessed loss) and zero taxable income. *Table A3.7.7* shows the tax assessed for SBCs by turnover group.

COMPANY INCOME TAX

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2012/13 – 2016/17

R million	Company financial year-end												Total	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Fiscal year														
2012/13	284	33 168	22 495	869	888	39 852	774	3 233	9 064	657	463	53 355	165 102	
2013/14	282	34 933	23 595	862	927	42 995	832	3 373	9 322	601	678	60 761	179 161	
2014/15	254	37 790	25 850	884	992	44 796	1 056	2 787	9 413	593	661	59 889	184 963	
2015/16	222	42 636	25 515	1 774	1 102	44 479	1 051	2 719	10 389	655	830	59 213	190 587	
2016/17	228	45 409	26 091	1 596	1 306	43 679	1 123	2 844	10 897	649	918	70 021	204 762	
Percentage of total														
2012/13	0.2%	20.1%	13.6%	0.5%	0.5%	24.1%	0.5%	2.0%	5.5%	0.4%	0.3%	32.3%	100.0%	
2013/14	0.2%	19.5%	13.2%	0.5%	0.5%	24.0%	0.5%	1.9%	5.2%	0.3%	0.4%	33.9%	100.0%	
2014/15	0.1%	20.4%	14.0%	0.5%	0.5%	24.2%	0.6%	1.5%	5.1%	0.3%	0.4%	32.4%	100.0%	
2015/16	0.1%	22.4%	13.4%	0.9%	0.6%	23.3%	0.6%	1.4%	5.5%	0.3%	0.4%	31.1%	100.0%	
2016/17	0.1%	22.2%	12.7%	0.8%	0.6%	21.3%	0.5%	1.4%	5.3%	0.3%	0.4%	34.2%	100.0%	
Period														
	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total							
2012/13	70 789	10.7%	87 848	0.4%	6 465	3.7%	165 102							
2013/14	76 023	7.4%	96 596	10.0%	6 543	1.2%	179 161							
2014/15	77 610	2.1%	101 125	4.7%	6 228	-4.8%	184 963							
2015/16	79 440	2.4%	105 327	4.2%	5 820	-6.5%	190 587							
2016/17	84 088	5.9%	114 281	8.5%	6 393	9.8%	204 762							
Percentage of total														
2012/13	42.9%		53.2%		3.9%		100.0%							
2013/14	42.4%		53.9%		3.7%		100.0%							
2014/15	42.0%		54.7%		3.4%		100.0%							
2015/16	41.7%		55.3%		3.1%		100.0%							
2016/17	41.1%		55.8%		3.1%		100.0%							

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2013 – 2016

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2013	267	32 228	22 708	931	936	40 504	778	3 853	9 371	540	625	61 867	174 608
2014	296	35 218	23 728	818	960	45 679	985	2 854	9 158	630	699	59 627	180 651
2015	241	38 009	26 588	941	1 063	43 229	1 005	2 673	10 024	627	916	59 814	185 131
2016	249	42 786	24 821	1 813	1 206	44 161	1 109	2 787	10 845	609	772	67 979	199 138
Percentage of total													
2013	0.2%	18.5%	13.0%	0.5%	0.5%	23.2%	0.4%	2.2%	5.4%	0.3%	0.4%	35.4%	100.0%
2014	0.2%	19.5%	13.1%	0.5%	0.5%	25.3%	0.5%	1.6%	5.1%	0.3%	0.4%	33.0%	100.0%
2015	0.1%	20.5%	14.4%	0.5%	0.6%	23.4%	0.5%	1.4%	5.4%	0.3%	0.5%	32.3%	100.0%
2016	0.1%	21.5%	12.5%	0.9%	0.6%	22.2%	0.6%	1.4%	5.4%	0.3%	0.4%	34.1%	100.0%
Period	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total						
2013	72 114	9.7%	95 101	11.7%	7 393	46.0%	174 608						
2014	77 075	6.9%	97 580	2.6%	5 996	-18.9%	180 651						
2015	76 585	-0.6%	102 153	4.7%	6 392	6.6%	185 131						
2016	82 092	7.2%	112 779	10.4%	4 267	-33.2%	199 138						
Percentage of total													
2013	41.3%		54.5%		4.2%		100.0%						
2014	42.7%		54.0%		3.3%		100.0%						
2015	41.4%		55.2%		3.5%		100.0%						
2016	41.2%		56.6%		2.1%		100.0%						

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2012/13 – 2016/17

Fiscal year Sector (R million)	2012/13	2013/14	2014/15	2015/16	2016/17
Agencies and other services ¹	3 585	4 551	4 926	5 461	6 139
Agriculture, forestry and fishing	2 661	3 023	3 727	4 518	4 837
Bricks, ceramic, glass, cement and similar products	628	351	1 011	1 180	985
Catering and accommodation	918	1 448	1 779	1 513	1 700
Chemicals and chemical, rubber and plastic products	4 104	3 431	5 019	7 177	4 236
Clothing and footwear	444	550	1 447	1 584	1 449
Coal and petroleum products	7 846	8 563	6 315	1 847	3 482
Construction	3 230	3 790	4 820	5 007	10 787
Educational services	326	416	462	509	570
Electricity, gas and water	1 318	1 731	1 324	1 884	2 716
Financing, insurance, real estate and business services	49 249	52 014	58 920	63 558	61 365
Food, drink and tobacco	6 985	9 846	11 181	11 418	9 996
Leather, leather goods and fur (excl. footwear & clothing)	56	88	75	50	113
Long term insurance	7 997	8 188	10 444	7 675	11 491
Machinery and related items	4 201	4 668	4 140	4 140	4 250
Medical, dental and other health and veterinary services	3 257	3 383	3 876	4 314	4 613
Metal (including metal products)	3 219	3 588	3 851	3 029	4 056
Mining and quarrying	13 141	17 075	12 239	8 425	16 020
Other manufacturing industries	3 102	3 080	3 028	3 279	3 260
Paper, printing and publishing	1 595	2 075	2 297	2 611	2 667
Personal and household services	104	142	328	341	321
Recreation and cultural services	1 875	3 760	1 745	1 868	1 460
Research and scientific institutes	200	212	221	266	339
Retail trade	11 205	11 293	10 437	13 698	12 508
Scientific, optical and similar equipment	335	461	598	640	529
Social and related community services	13	22	29	28	28
Specialised repair services	228	282	277	362	402
Textiles	154	239	250	311	331
Transport equipment	387	362	603	563	449
Transport, storage and communications	13 677	13 221	14 402	16 623	15 391
Vehicles, parts and accessories	6 727	7 559	6 209	6 118	6 835
Wholesale trade	10 509	6 210	6 673	7 463	7 924
Wood, wood products and furniture	317	352	375	471	452
Other ²	1 511	3 184	1 936	2 656	3 059
Total	165 102	179 161	184 963	190 587	204 762

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2012/13 – 2016/17 (continued)

Fiscal year Sector (percentage of total)	2012/13	2013/14	2014/15	2015/16	2016/17
Agencies and other services	2.2%	2.5%	2.7%	2.9%	3.0%
Agriculture, forestry and fishing	1.6%	1.7%	2.0%	2.4%	2.4%
Bricks, ceramic, glass, cement and similar products	0.4%	0.2%	0.5%	0.6%	0.5%
Catering and accommodation	0.6%	0.8%	1.0%	0.8%	0.8%
Chemicals and chemical, rubber and plastic products	2.5%	1.9%	2.7%	3.8%	2.1%
Clothing and footwear	0.3%	0.3%	0.8%	0.8%	0.7%
Coal and petroleum products	4.8%	4.8%	3.4%	1.0%	1.7%
Construction	2.0%	2.1%	2.6%	2.6%	5.3%
Educational services	0.2%	0.2%	0.2%	0.3%	0.3%
Electricity, gas and water	0.8%	1.0%	0.7%	1.0%	1.3%
Financing, insurance, real estate and business services	29.8%	29.0%	31.9%	33.3%	30.0%
Food, drink and tobacco	4.2%	5.5%	6.0%	6.0%	4.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.1%
Long term insurance	4.8%	4.6%	5.6%	4.0%	5.6%
Machinery and related items	2.5%	2.6%	2.2%	2.2%	2.1%
Medical, dental and other health and veterinary services	2.0%	1.9%	2.1%	2.3%	2.3%
Metal (including metal products)	1.9%	2.0%	2.1%	1.6%	2.0%
Mining and quarrying	8.0%	9.5%	6.6%	4.4%	7.8%
Other manufacturing industries	1.9%	1.7%	1.6%	1.7%	1.6%
Paper, printing and publishing	1.0%	1.2%	1.2%	1.4%	1.3%
Personal and household services	0.1%	0.1%	0.2%	0.2%	0.2%
Recreation and cultural services	1.1%	2.1%	0.9%	1.0%	0.7%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.2%
Retail trade	6.8%	6.3%	5.6%	7.2%	6.1%
Scientific, optical and similar equipment	0.2%	0.3%	0.3%	0.3%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.2%	0.1%	0.2%	0.2%
Textiles	0.1%	0.1%	0.1%	0.2%	0.2%
Transport equipment	0.2%	0.2%	0.3%	0.3%	0.2%
Transport, storage and communications	8.3%	7.4%	7.8%	8.7%	7.5%
Vehicles, parts and accessories	4.1%	4.2%	3.4%	3.2%	3.3%
Wholesale trade	6.4%	3.5%	3.6%	3.9%	3.9%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	0.9%	1.8%	1.0%	1.4%	1.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2013/14– 2016/17 (continued)

Fiscal year	2013/14	2014/15	2015/16	2016/17
Sector (percentage change year-on-year)				
Agencies and other services	26.9%	8.2%	10.9%	12.4%
Agriculture, forestry and fishing	13.6%	23.3%	21.2%	7.0%
Bricks, ceramic, glass, cement and similar products	-44.1%	188.0%	16.6%	-16.5%
Catering and accommodation	57.8%	22.8%	-15.0%	12.4%
Chemicals and chemical, rubber and plastic products	-16.4%	46.3%	43.0%	-41.0%
Clothing and footw ear	24.0%	163.0%	9.5%	-8.5%
Coal and petroleum products	9.1%	-26.3%	-70.8%	88.5%
Construction	17.3%	27.2%	3.9%	115.4%
Educational services	27.7%	10.9%	10.2%	12.0%
Electricity, gas and w ater	31.4%	-23.5%	42.3%	44.2%
Financing, insurance, real estate and business services	5.6%	13.3%	7.9%	-3.5%
Food, drink and tobacco	41.0%	13.6%	2.1%	-12.5%
Leather, leather goods and fur (excl. footw ear & clothing)	59.2%	-14.8%	-33.7%	126.4%
Long term insurance	2.4%	27.6%	-26.5%	49.7%
Machinery and related items	11.1%	-11.3%	0.0%	2.7%
Medical, dental and other health and veterinary services	3.9%	14.6%	11.3%	6.9%
Metal (including metal products)	11.5%	7.3%	-21.3%	33.9%
Mining and quarrying	29.9%	-28.3%	-31.2%	90.1%
Other manufacturing industries	-0.7%	-1.7%	8.3%	-0.6%
Paper, printing and publishing	30.1%	10.7%	13.7%	2.2%
Personal and household services	35.6%	131.7%	3.9%	-5.7%
Recreation and cultural services	100.6%	-53.6%	7.0%	-21.8%
Research and scientific institutes	6.2%	3.9%	20.5%	27.4%
Retail trade	0.8%	-7.6%	31.2%	-8.7%
Scientific, optical and similar equipment	37.4%	29.8%	7.0%	-17.3%
Social and related community services	61.6%	31.1%	-2.0%	0.7%
Specialised repair services	24.0%	-1.9%	30.8%	10.9%
Textiles	55.1%	4.3%	24.6%	6.6%
Transport equipment	-6.5%	66.4%	-6.7%	-20.2%
Transport, storage and communications	-3.3%	8.9%	15.4%	-7.4%
Vehicles, parts and accessories	12.4%	-17.9%	-1.5%	11.7%
Wholesale trade	-40.9%	7.5%	11.8%	6.2%
Wood, w ood products and furniture	10.9%	6.5%	25.5%	-4.0%
Other	110.7%	-39.2%	37.2%	15.2%
Total	8.5%	3.2%	3.0%	7.4%

COMPANY INCOME TAX

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2013 – 2016

Tax year	2013 [101,1% assessed tax as % of provisional tax]			2014 [99,7% assessed tax as % of provisional tax]			2015 [95,4% assessed tax as % of provisional tax]			2016 [42,1% assessed tax as % of provisional tax]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: <-10 000 000	5 403	-433 857	647	5 762	-5 117 671	768	5 711	-560 020	1 350	3 228	-282 518	13
B: -5 000 001 to -10 000 000	4 555	-31 781	1	4 720	-32 826	1	4 737	-33 111	8	3 208	-22 367	-
C: -1 000 001 to -5 000 000	28 285	-59 938	3	28 509	-60 836	7	27 301	-58 560	11	20 270	-43 248	0
D: -500 001 to 1 000 000	23 915	-16 953	1	23 618	-16 776	3	22 089	-15 698	0	16 471	-11 750	0
E: -250 001 to -500 000	28 847	-10 366	0	27 609	-9 910	1	25 780	-9 251	6	18 996	-6 842	0
F: -100 001 to -250 000	37 760	-6 236	0	36 126	-5 962	0	32 699	-5 402	0	24 039	-3 974	0
G: -1 to -100 000	95 523	-2 925	10	91 293	-2 761	16	83 818	-2 535	1	60 696	-1 844	0
H: = 0	367 185	-	17	370 975	-	16	335 187	-	9	221 235	-	4
I: 1 to 100 000	79 774	2 835	421	78 031	2 823	404	73 697	2 714	383	55 673	2 108	298
J: 100 001 to 250 000	30 560	5 014	963	30 313	4 971	936	29 285	4 808	894	23 622	3 879	706
K: 250 001 to 500 000	23 395	8 321	1 688	23 712	8 498	1 681	23 149	8 317	1 629	19 214	6 902	1 316
L: 500 001 to 750 000	10 631	6 505	1 610	11 470	7 017	1 646	11 554	7 070	1 641	9 749	5 944	1 349
M: 750 001 to 1 000 000	6 958	6 077	1 588	7 437	6 480	1 656	7 438	6 494	1 646	6 221	5 429	1 341
N: 1 000 001 to 2 500 000	14 169	22 339	6 240	14 806	23 425	6 498	15 047	23 738	6 561	12 624	19 938	5 455
O: 2 500 001 to 5 000 000	6 657	23 353	6 613	6 842	24 003	6 804	7 157	25 152	7 112	5 869	20 556	5 766
P: 5 000 001 to 7 500 000	2 500	15 159	4 301	2 688	16 402	4 653	2 819	17 159	4 856	2 226	13 550	3 815
Q: 7 500 001 to 10 000 000	1 397	12 060	3 406	1 531	13 247	3 758	1 522	13 172	3 721	1 183	10 209	2 871
R: 10 000 001 to 25 000 000	2 785	42 829	12 079	2 869	44 396	12 526	3 073	47 654	13 423	2 154	32 944	9 234
S: 25 000 001 to 50 000 000	1 010	35 200	9 910	1 107	38 493	10 839	1 128	38 634	10 810	714	24 530	6 891
T: 50 000 001 to 75 000 000	334	20 369	5 730	375	22 969	6 567	390	23 662	6 591	228	13 840	3 836
U: 75 000 001 to 100 000 000	210	18 162	5 113	192	16 352	4 567	206	17 682	5 017	104	9 058	2 535
V: 100 000 001 to 200 000 000	289	40 698	11 489	306	42 984	12 173	295	40 627	11 407	128	17 719	4 965
W: 200 000 001 +	332	367 542	104 689	337	364 351	104 597	340	355 618	99 537	106	122 474	33 480
Total	772 474	176 520	176 520	770 628	180 102	180 102	714 422	176 612	176 612	507 958	122 474	83 878
Total < 0 taxable income	224 288	-562 057	663	217 637	-640 744	781	202 135	-684 577	1 375	146 908	-372 542	14
Total = 0 taxable income	367 185	-	17	370 975	-	16	335 187	-	9	221 235	-	4
Total > 0 taxable income	181 001	626 462	175 840	182 016	636 411	179 306	177 100	632 512	175 228	139 815	309 083	83 860
Total	772 474	176 520	176 520	770 628	180 102	180 102	714 422	176 612	176 612	507 958	122 474	83 878
Percentage												
Total < 0 taxable income	29,0%			28,2%			28,3%			28,9%		
Total = 0 taxable income	47,5%			48,1%			46,9%			43,6%		
Total > 0 taxable income	23,4%			23,6%			24,8%			27,5%		
Total	100,0%			100,0%			100,0%			100,0%		

COMPANY INCOME TAX

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000	44.1%	0.5%	0.2%	42.9%	0.4%	0.2%	41.6%	0.4%	0.2%	39.8%	0.7%	0.4%
J: 100 001 to 250 000	16.9%	0.8%	0.5%	16.7%	0.8%	0.5%	16.5%	0.8%	0.5%	16.9%	1.3%	0.8%
K: 250 001 to 500 000	12.9%	1.3%	1.0%	13.0%	1.3%	0.9%	13.1%	1.3%	0.9%	13.7%	2.2%	1.6%
L: 500 001 to 750 000	5.9%	1.0%	0.9%	6.3%	1.1%	0.9%	6.5%	1.1%	0.9%	7.0%	1.9%	1.6%
M: 750 001 to 1 000 000	3.8%	1.0%	0.9%	4.1%	1.0%	0.9%	4.2%	1.0%	0.9%	4.4%	1.8%	1.6%
N: 1 000 001 to 2 500 000	7.8%	3.6%	3.5%	8.1%	3.7%	3.6%	8.5%	3.8%	3.7%	9.0%	6.5%	6.5%
O: 2 500 001 to 5 000 000	3.7%	3.7%	3.8%	3.8%	3.8%	3.8%	4.0%	4.0%	4.1%	4.2%	6.7%	6.9%
P: 5 000 001 to 7 500 000	1.4%	2.4%	2.4%	1.5%	2.6%	2.6%	1.6%	2.7%	2.8%	1.6%	4.4%	4.5%
Q: 7 500 001 to 10 000 000	0.8%	1.9%	1.9%	0.8%	2.1%	2.1%	0.9%	2.1%	2.1%	0.8%	3.3%	3.4%
R: 10 000 001 to 25 000 000	1.5%	6.8%	6.9%	1.6%	7.0%	7.0%	1.7%	7.5%	7.7%	1.5%	10.7%	11.0%
S: 25 000 001 to 50 000 000	0.6%	5.6%	5.6%	0.6%	6.0%	6.0%	0.6%	6.1%	6.2%	0.5%	7.9%	8.2%
T: 50 000 001 to 75 000 000	0.2%	3.3%	3.3%	0.2%	3.6%	3.7%	0.2%	3.7%	3.8%	0.2%	4.5%	4.6%
U: 75 000 001 to 100 000 000	0.1%	2.9%	2.9%	0.1%	2.6%	2.5%	0.1%	2.8%	2.9%	0.1%	2.9%	3.0%
V: 100 000 001 to 200 000 000	0.2%	6.5%	6.5%	0.2%	6.8%	6.8%	0.2%	6.4%	6.5%	0.1%	5.7%	5.9%
W: 200 000 001 +	0.2%	58.7%	59.5%	0.2%	57.3%	58.3%	0.2%	56.2%	56.8%	0.1%	39.6%	39.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	51 375	-2 500	4 769	50 589	-3 067	4 832	46 021	-3 692	5 284	31 210	766	3 360
Agriculture, forestry and fishing	21 315	-27 189	2 945	20 955	-27 223	3 497	20 312	-27 085	4 140	14 745	-19 827	2 381
Bricks, ceramic, glass, cement and similar products	3 080	-1 541	906	2 828	-2 780	1 027	2 644	-2 401	1 016	1 822	863	537
Catering and accommodation	24 840	-12 187	1 362	23 291	-13 511	1 833	21 349	-14 134	1 291	14 900	-5 906	988
Chemicals and chemical, rubber and plastic products	4 739	-535	2 964	4 674	-2 921	3 007	4 459	-1 660	3 045	3 210	1 524	1 409
Clothing and footwear	5 036	1 970	1 293	4 679	2 114	1 381	4 350	2 330	1 489	3 007	1 978	1 150
Coal and petroleum products	1 364	38 574	12 670	1 317	38 423	13 663	1 231	10 781	4 531	887	3 352	573
Construction	65 827	-12 224	4 562	64 026	-16 177	5 942	60 592	-15 351	5 215	40 664	-5 454	3 508
Educational services	6 948	-260	461	6 827	-131	561	6 520	-314	550	4 438	-236	220
Electricity, gas and water	3 491	-7 937	1 860	3 375	-27 015	1 800	3 305	-42 044	1 756	2 326	-38 753	1 345
Financing, insurance, real estate and business services	154 249	42 932	47 201	147 479	53 710	51 901	136 880	64 330	55 048	104 156	9 513	29 295
Food, drink and tobacco	9 014	15 987	9 964	8 498	10 353	9 189	7 865	13 479	9 870	5 600	12 626	5 362
Leather, leather goods and fur (excl. footwear & cloth)	493	-8	81	529	80	72	477	23	41	349	-89	39
Long term insurance	74	6 605	10 100	70	-45	9 021	72	5 576	10 936	23	-711	911
Machinery and related items	8 728	7 979	4 258	8 153	6 448	4 160	7 629	3 766	3 963	5 654	822	1 705
Medical, dental and other health and veterinary services	7 910	8 812	3 307	8 056	10 040	3 744	7 903	11 179	4 118	6 365	6 467	2 404
Metal (including metal products)	7 238	-7 845	3 955	6 942	-11 411	3 215	6 362	-12 454	3 571	4 627	-983	1 903
Mining and quarrying	2 456	10 020	16 107	2 365	-15 118	11 779	2 171	-30 203	10 768	1 301	-23 972	1 150
Other manufacturing industries	8 518	-12 278	3 282	8 171	-14 475	2 986	7 401	-14 022	2 624	4 878	-8 596	1 348
Paper, printing and publishing	6 117	846	2 050	5 814	1 945	2 206	5 419	1 096	2 175	3 864	-1 364	973
Personal and household services	11 029	-461	279	10 765	-948	311	9 922	-728	354	6 934	-1 084	139
Recreation and cultural services	6 629	-3 461	1 931	6 521	413	2 027	6 115	-292	1 866	4 276	-1 692	1 172
Research and scientific institutes	1 186	-1 165	233	1 161	-1 071	232	1 130	-1 037	290	842	-365	128
Retail trade	39 088	17 403	10 101	36 795	20 640	12 634	33 797	12 764	10 728	24 901	6 325	4 276
Scientific, optical and similar equipment	1 484	571	472	1 464	326	447	1 395	1 522	791	1 001	40	185
Social and related community services	21 197	-618	60	20 523	-306	76	19 202	-219	91	11 659	-188	54
Specialised repair services	6 500	-1 953	298	6 127	-1 548	314	5 653	-1 185	423	4 034	-1 367	205
Textiles	2 122	-3 713	377	2 053	-3 952	391	1 816	-3 972	289	1 273	-1 256	165
Transport equipment	2 432	20	383	2 326	249	531	2 069	371	509	1 315	49	209
Transport, storage and communications	19 357	-3 730	15 116	18 704	-13 936	14 741	17 588	-19 682	15 791	12 378	242	10 619
Vehicles, parts and accessories	9 573	9 988	7 175	9 316	5 903	6 336	8 720	8 904	6 813	6 622	3 682	2 126
Wholesale trade	16 749	9 622	6 172	16 429	8 360	6 389	15 338	9 647	6 715	11 286	6 588	3 766
Wood, wood products and furniture	3 671	-2 487	363	3 493	-2 932	337	3 229	-2 101	436	1 266	-375	245
Other ²	238 665	-4 831	63	256 373	-4 766	120	235 486	-5 260	84	165 042	-6 049	27
Total	772 474		176 520	770 628		180 102	714 422		176 612	507 958		83 878

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2013 – 2016 (continued)

Tax year	2013 [101.1% assessed tax as % of provisional tax]		2014 [99.7% assessed tax as % of provisional tax]		2015 [95.4% assessed tax as % of provisional tax]		2016 [42.1% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers
Agencies and other services		6.7%	2.7%	6.6%	2.7%	6.4%	3.0%	6.1%
Agriculture, forestry and fishing		2.8%	1.7%	2.7%	1.9%	2.8%	2.3%	2.9%
Bricks, ceramic, glass, cement and similar products		0.4%	0.5%	0.4%	0.6%	0.4%	0.6%	0.4%
Catering and accommodation		3.2%	0.8%	3.0%	1.0%	3.0%	0.7%	2.9%
Chemicals and chemical, rubber and plastic products		0.6%	1.7%	0.6%	1.7%	0.6%	1.7%	0.6%
Clothing and footwear		0.7%	0.7%	0.6%	0.8%	0.6%	0.8%	0.6%
Coal and petroleum products		0.2%	7.2%	0.2%	7.6%	0.2%	2.6%	0.2%
Construction		8.5%	2.6%	8.3%	3.0%	8.5%	3.0%	8.0%
Educational services		0.9%	0.3%	0.9%	0.3%	0.9%	0.3%	0.9%
Electricity, gas and water		0.5%	1.1%	0.4%	1.0%	0.5%	1.0%	0.5%
Financing, insurance, real estate and business services		20.0%	26.7%	19.1%	28.8%	19.2%	31.2%	20.5%
Food, drink and tobacco		1.2%	5.6%	1.1%	5.1%	1.1%	5.6%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Long term insurance		0.0%	5.7%	0.0%	5.0%	0.0%	6.2%	0.0%
Machinery and related items		1.1%	2.4%	1.1%	2.3%	1.1%	2.2%	1.1%
Medical, dental and other health and veterinary services		1.0%	1.9%	1.0%	2.1%	1.1%	2.3%	1.3%
Metal (including metal products)		0.9%	1.9%	0.9%	1.8%	0.9%	2.0%	0.9%
Mining and quarrying		0.3%	9.1%	0.3%	6.5%	0.3%	6.1%	0.3%
Other manufacturing industries		1.1%	1.9%	1.1%	1.7%	1.0%	1.5%	1.0%
Paper, printing and publishing		0.8%	1.2%	0.8%	1.2%	0.8%	1.2%	0.8%
Personal and household services		1.4%	0.2%	1.4%	0.2%	1.4%	0.2%	1.4%
Recreation and cultural services		0.9%	1.1%	0.8%	1.1%	0.9%	1.1%	0.8%
Research and scientific institutes		0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%
Retail trade		5.1%	5.7%	4.8%	7.0%	4.7%	6.1%	4.9%
Scientific, optical and similar equipment		0.2%	0.3%	0.2%	0.2%	0.2%	0.4%	0.2%
Social and related community services		2.7%	0.0%	2.7%	0.0%	2.7%	0.1%	2.3%
Specialised repair services		0.8%	0.2%	0.8%	0.2%	0.8%	0.2%	0.8%
Textiles		0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%
Transport equipment		0.3%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport, storage and communications		2.5%	8.6%	2.4%	8.2%	2.5%	8.9%	2.4%
Vehicles, parts and accessories		1.2%	4.1%	1.2%	3.5%	1.2%	3.9%	1.3%
Wholesale trade		2.2%	3.5%	2.1%	3.5%	2.1%	3.8%	2.2%
Wood, wood products and furniture		0.5%	0.2%	0.5%	0.2%	0.5%	0.2%	0.5%
Other		30.9%	0.0%	33.3%	0.1%	33.0%	0.0%	32.5%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
Economic activity ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	23 771	-17 169	19 052	23 320	-42 341	15 276	22 483	-57 287	14 908	16 046	-43 799	3 532
Agriculture, forestry and fishing	21 315	-27 189	2 945	20 955	-27 223	3 497	20 312	-27 085	4 140	14 745	-19 827	2 381
Mining and quarrying	2 456	10 020	16 107	2 365	-15 118	11 779	2 171	-30 203	10 768	1 301	-23 972	1 150
Secondary sector	133 334	17 379	48 841	128 342	-21 727	49 754	120 243	-60 634	41 322	82 846	-35 614	20 656
Manufacturing ²	64 016	37 539	42 419	60 941	21 466	42 612	56 346	-3 239	34 351	39 856	8 593	15 804
Electricity, gas and water	3 491	-7 937	1 880	3 375	-27 015	1 800	3 305	-42 044	1 756	2 326	-38 753	1 345
Construction	65 827	-12 224	4 562	64 026	-16 177	5 342	60 592	-15 351	5 215	40 664	-5 454	3 508
Tertiary sector	376 704	69 027	108 565	362 593	64 500	114 953	336 210	71 116	120 298	244 024	22 003	59 663
Wholesale and retail trade, catering and accommodation ³	96 750	22 873	25 108	91 898	19 843	27 507	84 857	15 995	25 970	61 743	9 291	11 361
Transport, storage and communication	19 357	-3 730	15 116	18 704	-13 936	14 741	17 588	-19 682	15 791	12 378	242	10 619
Financial intermediation, insurance, real-estate and business services ⁴	206 884	45 872	62 303	199 299	49 526	65 987	184 103	65 177	71 559	136 231	9 203	33 694
Community, social and personal services ⁵	53 713	4 011	6 037	52 692	9 067	6 718	49 662	9 626	6 978	33 672	3 266	3 990
Other ⁶	238 665	-4 831	63	256 373	-4 766	120	235 486	-5 260	84	165 042	-6 049	27
Total	772 474		176 520	770 628		180 102	714 422		176 612	507 958		83 878
Percentage of total												
Primary sector	3.1%		10.8%	3.0%		8.5%	3.1%		8.4%	3.2%		4.2%
Agriculture, forestry and fishing	2.8%		1.7%	2.7%		1.9%	2.8%		2.5%	2.9%		2.8%
Mining and quarrying	0.3%		9.1%	0.3%		6.5%	0.3%		6.1%	0.3%		1.4%
Secondary sector	17.3%		27.7%	16.7%		27.6%	16.8%		23.4%	16.3%		24.6%
Manufacturing	8.3%		24.0%	7.9%		23.7%	7.9%		19.5%	7.8%		18.8%
Electricity, gas and water	0.5%		1.1%	0.4%		1.0%	0.5%		1.0%	0.5%		1.6%
Construction	8.5%		2.6%	8.3%		3.0%	8.5%		3.0%	8.0%		4.2%
Tertiary sector	48.8%		61.5%	47.1%		63.8%	47.1%		68.1%	48.0%		71.1%
Wholesale and retail trade, catering and accommodation	12.5%		14.2%	11.9%		15.3%	11.9%		14.7%	12.2%		13.5%
Transport, storage and communication	2.5%		8.6%	2.4%		8.2%	2.5%		8.9%	2.4%		12.7%
Financial intermediation, insurance, real-estate and business services	26.8%		35.3%	25.9%		36.6%	25.8%		40.5%	26.8%		40.2%
Community, social and personal services	7.0%		3.4%	6.8%		3.7%	7.0%		4.0%	6.6%		4.8%
Other	30.9%		0.0%	33.3%		0.1%	33.0%		0.0%	32.5%		0.0%
Total	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%

1. SARS source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.

6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	12 826	17 478	4 759	13 349	17 882	4 827	13 042	19 487	5 274	10 029	12 530	3 359
Agriculture, forestry and fishing	5 299	10 643	2 945	5 487	12 600	3 473	5 776	15 081	4 140	4 596	8 830	2 381
Bricks, ceramic, glass, cement and similar products	935	3 268	906	938	3 708	1 027	921	3 663	1 016	694	1 944	537
Catering and accommodation	6 594	5 080	1 362	6 683	6 791	1 833	6 562	4 866	1 291	5 058	3 764	985
Chemicals and chemical, rubber and plastic products	2 196	10 623	2 964	2 199	10 857	3 007	2 137	10 943	3 045	1 648	5 145	1 409
Clothing and footwear	2 111	4 709	1 293	2 043	5 021	1 381	1 953	5 420	1 489	1 443	4 221	1 150
Coal and petroleum products	744	39 449	12 670	720	41 646	13 663	621	16 210	4 531	503	3 867	573
Construction	15 074	16 755	4 560	15 778	19 516	5 342	15 959	19 312	5 215	12 435	13 471	3 508
Educational services	2 413	1 758	461	2 497	2 126	561	2 396	2 095	550	1 711	906	220
Electricity, gas and water	1 118	6 691	1 860	1 105	6 474	1 800	1 151	6 332	1 756	882	4 858	1 345
Financing, insurance, real estate and business services	61 419	170 250	47 201	61 280	186 247	51 894	59 204	198 246	55 048	48 342	106 662	29 295
Food, drink and tobacco	3 099	35 651	9 964	3 001	32 898	9 189	2 845	35 328	9 870	2 077	19 290	5 362
Leather, leather goods and fur (excl. footwear & clothing)	179	298	81	186	272	72	166	161	41	121	149	39
Long term insurance	43	30 880	9 453	36	25 929	8 279	34	31 841	9 569	12	2 965	899
Machinery and related items	4 294	15 395	4 258	4 001	15 069	4 158	3 805	14 339	3 963	2 905	6 331	1 705
Medical, dental and other health and veterinary services	4 484	12 099	3 307	4 642	13 715	3 744	4 668	15 079	4 118	3 969	8 958	2 404
Metal (including metal products)	3 313	12 221	3 355	3 166	11 635	3 215	2 856	12 912	3 571	2 150	6 929	1 903
Mining and quarrying	740	58 436	16 107	748	43 323	11 779	693	39 382	10 768	471	4 147	1 150
Other manufacturing industries	2 931	11 794	3 281	2 813	10 745	2 986	2 679	9 524	2 623	2 025	4 914	1 348
Paper, printing and publishing	2 190	7 440	2 050	2 089	7 992	2 066	1 988	7 891	2 175	1 535	3 576	972
Personal and household services	3 043	1 136	279	3 233	1 266	310	3 059	1 424	353	2 344	643	139
Recreation and cultural services	1 864	6 993	1 930	2 000	7 360	2 027	1 904	6 784	1 866	1 525	4 294	1 172
Research and scientific institutes	458	842	233	440	850	232	460	1 056	290	355	485	128
Retail trade	17 957	36 898	10 101	17 822	45 940	12 634	17 205	39 324	10 728	13 623	16 211	4 276
Scientific, optical and similar equipment	652	1 708	472	635	1 626	447	608	2 853	791	484	698	185
Social and related community services	856	214	60	999	269	76	1 081	323	91	813	193	54
Specialised repair services	2 417	1 218	298	2 335	1 289	314	2 275	1 678	423	1 695	869	205
Textiles	765	1 381	377	775	1 435	391	720	1 069	289	537	614	165
Transport equipment	759	1 394	383	764	1 916	531	715	1 837	509	474	776	209
Transport, storage and communications	7 222	54 235	15 116	7 278	52 930	14 741	7 064	57 572	15 791	5 404	38 295	10 619
Vehicles, parts and accessories	4 423	25 797	7 174	4 300	22 838	6 336	4 059	24 564	6 813	3 295	7 818	2 126
Wholesale trade	7 235	22 218	6 172	7 334	22 578	6 389	7 104	24 000	6 715	5 610	13 690	3 766
Wood, wood products and furniture	1 259	1 350	363	1 253	1 280	337	1 210	1 636	436	945	944	245
Other ²	89	162	45	87	388	105	140	278	78	105	98	27
Total	181 001	175 840	179 306	182 016	179 306	179 306	177 100	175 228	175 228	139 815	83 860	83 860

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	15 555	-19 978	1	15 703	-20 950	1	14 924	-23 179	6	10 674	-11 764	1
Agriculture, forestry and fishing	12 588	-37 832	0	12 059	-39 823	23	11 253	-42 165	-	8 263	-28 657	0
Bricks, ceramic, glass, cement and similar products	1 216	-4 809	0	1 124	-6 488	-	982	-6 065	-	721	-1 081	-
Catering and accommodation	11 575	-17 287	-	11 036	-20 302	0	10 002	-19 000	-	7 034	-9 671	-
Chemicals and chemical, rubber and plastic products	2 081	-11 157	-	2 069	-13 778	-	1 927	-12 602	-	1 350	-3 621	-
Clothing and footwear	1 924	-2 738	0	1 804	-2 907	-	1 634	-3 090	-	1 163	-2 243	-
Coal and petroleum products	448	-874	-	448	-3 223	-	472	-5 429	-	321	-514	-
Construction	19 224	-28 979	0	18 817	-35 693	0	17 784	-34 663	0	12 857	-18 925	0
Educational services	3 074	-2 018	-	3 037	-2 257	0	2 935	-2 409	-	2 074	-1 142	-
Electricity, gas and water	1 458	-14 628	-	1 472	-33 490	-	1 421	-48 376	-	1 012	-43 611	-
Financing, insurance, real estate and business services	70 638	-127 319	0	66 751	-132 538	7	60 730	-133 916	1	44 877	-97 149	0
Food, drink and tobacco	3 947	-19 665	-	3 763	-22 545	0	3 435	-21 849	-	2 521	-6 664	-
Leather, leather goods and fur (excl. footwear & clothing)	198	-307	-	209	-192	-	176	-138	-	136	-238	-
Long term insurance	30	-24 275	647	32	-25 974	742	37	-26 265	1 367	10	-3 676	12
Machinery and related items	3 793	-7 416	-	3 629	-8 621	2	3 369	-10 573	0	2 494	-5 510	-
Medical, dental and other health and veterinary services	2 637	-3 287	-	2 717	-3 675	-	2 581	-3 899	-	2 011	-2 491	-
Metal (including metal products)	3 272	-20 066	0	3 238	-23 046	0	3 048	-25 366	-	2 250	-7 912	0
Mining and quarrying	1 146	-48 416	-	1 128	-58 440	-	1 040	-69 585	-	626	-28 119	-
Other manufacturing industries	3 587	-24 072	1	3 461	-25 221	0	3 035	-23 547	0	1 991	-13 510	-
Paper, printing and publishing	2 747	-6 594	-	2 690	-6 047	-	2 513	-6 795	-	1 732	-4 939	0
Personal and household services	4 973	-1 596	0	4 794	-2 214	0	4 386	-2 152	0	3 241	-1 727	-
Recreation and cultural services	3 458	-10 454	0	3 348	-6 947	-	3 252	-7 076	-	2 206	-5 986	-
Research and scientific institutes	516	-2 007	-	529	-1 920	-	497	-2 093	-	378	-850	-
Retail trade	16 269	-19 495	-	15 128	-25 300	-	13 623	-26 560	0	9 794	-9 886	0
Scientific, optical and similar equipment	636	-1 137	-	660	-1 301	0	623	-1 331	-	429	-658	-
Social and related community services	1 232	-833	-	1 289	-576	-	1 185	-542	-	758	-381	-
Specialised repair services	3 010	-3 171	-	2 821	-2 838	-	2 548	-2 863	-	1 887	-2 237	0
Textiles	942	-5 094	-	885	-5 388	-	809	-5 040	-	540	-1 870	0
Transport equipment	918	-1 375	0	922	-1 666	0	812	-1 466	-	538	-727	-
Transport, storage and communications	8 361	-57 965	0	8 218	-66 866	0	7 731	-77 254	-	5 557	-38 053	-
Vehicles, parts and accessories	4 242	-15 809	2	4 160	-16 935	-	3 933	-15 660	0	2 928	-4 136	-
Wholesale trade	6 491	-12 596	0	6 351	-14 218	0	5 951	-14 354	0	4 249	-7 132	-
Wood, wood products and furniture	1 966	-3 838	0	1 805	-4 212	-	1 630	-3 737	-	1 154	-1 318	-
Other ²	10 136	-4 993	12	11 540	-5 154	5	11 657	-5 538	0	9 132	-6 147	0
Total	224 288	663	663	217 637	781	781	202 135	1 375	1 375	146 908	14	14

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	22 994	-	9	21 537	-	4	18 055	-	3	10 507	-	1
Agriculture, forestry and fishing	3 428	-	0	3 409	-	0	3 283	-	0	1 886	-	0
Bricks, ceramic, glass, cement and similar products	909	-	0	766	-	-	741	-	0	407	-	0
Catering and accommodation	6 671	-	-	5 572	-	-0	4 785	-	-	2 808	-	3
Chemicals and chemical, rubber and plastic products	462	-	-	406	-	-	395	-	-	212	-	-
Clothing and footwear	1 001	-	-0	832	-	-	763	-	-	401	-	-
Coal and petroleum products	172	0	-	149	-	-	138	-	-	63	-	-
Construction	31 529	-	1	29 431	-	0	26 849	-	0	15 372	-	0
Educational services	1 461	-	-	1 293	-	-0	1 189	-	-	653	-	-
Electricity, gas and water	915	-	-	798	-	-	733	-	-	432	-	-
Finance, insurance, real estate and business services	22 192	-	1	19 448	-	0	16 946	-	0	10 937	-	0
Food, drink and tobacco	1 988	-	-	1 734	-	-0	1 585	-	-	1 002	-	-
Leather, leather goods and fur (excl. footwear & clothing)	116	-	-	134	-	-	135	-	-	92	-	-
Long term insurance	1	-	-	2	-	-	1	-	-	1	-	-
Machinery and related items	641	-	-	523	-	0	455	-	0	255	-	-
Medical, dental and other health and veterinary services	789	-	-	697	-	-	654	-	-	385	-	-
Metal (including metal products)	653	-	0	538	-	0	458	-	0	227	-	-0
Mining and quarrying	570	-	-	489	-	-	438	-	-	204	-	-
Other manufacturing industries	2 000	-	0	1 897	-	1	1 687	-	0	862	-	0
Paper, printing and publishing	1 180	-	-	1 035	-	-	918	-	-	597	-	-0
Personal and household services	3 013	-	0	2 738	-	1	2 477	-	0	1 349	-	-
Recreation and cultural services	1 307	-	-0	1 173	-	-	959	-	-	545	-	0
Research and scientific institutes	212	-	-	192	-	-	173	-	-	109	-	-
Retail trade	4 862	-	0	3 785	-	0	2 969	-	0	1 484	-	0
Scientific, optical and similar equipment	196	-	-	169	-	-0	164	-	-	88	-	-
Social and related community services	19 109	-	-	18 235	-	0	16 936	-	-	10 088	-	-
Specialised repair services	1 073	-	-	971	-	0	830	-	-	452	-	-0
Textiles	415	-	-	393	-	0	287	-	-	196	-	-0
Transport equipment	755	-	-0	640	-	0	542	-	-	303	-	-
Transport, storage and communications	3 774	-	-0	3 208	-	-0	2 793	-	-	1 417	-	-
Vehicles, parts and accessories	908	-	-0	856	-	0	688	-	0	399	-	-
Wholesale trade	3 023	-	0	2 744	-	0	2 283	-	0	1 427	-	0
Wood, wood products and furniture	446	-	-0	435	-	0	389	-	-	270	-	-
Other ²	228 440	-	5	244 746	-	9	223 489	-	6	155 805	-	0
Total	367 185	17	370 975	335 187	16	335 187	9	221 235	4			

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2013

Tax year		2013 [101.1% assessed tax as % of provisional tax]										
Sector	Taxable income group (Number of taxpayers)	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, and catering and accommoda- tion	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0		12 588	1 146	27 675	1 458	19 224	41 587	8 361	86 739	15 374	10 136	224 288
B: = 0		3 428	570	10 914	915	31 529	16 537	3 774	45 399	25 679	228 440	367 185
C: 1 to 100 000		1 799	176	9 584	475	7 762	17 932	3 006	32 858	6 138	44	79 774
D: 100 001 to 250 000		831	94	3 870	197	2 376	6 457	1 259	13 443	2 025	8	30 560
E: 250 001 to 500 000		870	76	3 276	142	1 740	4 911	861	9 931	1 579	9	23 395
F: 500 001 to 750 000		395	44	1 590	55	717	2 086	386	4 603	746	9	10 631
G: 750 001 to 1 000 000		286	33	1 092	42	497	1 364	290	2 879	470	5	6 958
H: 1 000 001 to 2 500 000		547	85	2 494	95	981	2 903	577	5 532	948	7	14 169
I: 2 500 001 to 5 000 000		285	57	1 351	42	489	1 387	320	2 365	359	2	6 657
J: 5 000 001 to 7 500 000		93	28	525	22	164	511	133	911	113	-	2 500
K: 7 500 001 to 10 000 000		57	19	328	10	90	258	89	483	62	1	1 397
L: 10 000 001 to 25 000 000		77	39	753	19	170	479	167	956	123	2	2 785
M: 25 000 001 to 50 000 000		30	19	277	6	49	167	56	364	40	2	1 010
N: 50 000 001 to 75 000 000		10	9	95	5	18	44	21	118	14	-	334
O: 75 000 001 to 100 000 000		7	8	54	1	5	32	15	77	11	-	210
P: 100 000 001 to 200 000 000		6	18	65	1	11	43	19	106	20	-	289
Q: 200 000 001 +		6	35	73	6	5	52	23	120	12	-	332
Total		21 315	2 456	64 016	3 491	65 827	96 750	19 357	206 884	53 713	238 665	772 474
Total < 0 taxable income		12 588	1 146	27 675	1 458	19 224	41 587	8 361	86 739	15 374	10 136	224 288
Total = 0 taxable income		3 428	570	10 914	915	31 529	16 537	3 774	45 399	25 679	228 440	367 185
Total > 0 taxable income		5 299	740	25 427	1 118	15 074	38 626	7 222	74 746	12 660	89	181 001
Total		21 315	2 456	64 016	3 491	65 827	96 750	19 357	206 884	53 713	238 665	772 474
Percentage												
Total < 0 taxable income		59.1%	46.7%	43.2%	41.8%	29.2%	43.0%	43.2%	41.9%	28.6%	4.2%	29.0%
Total = 0 taxable income		16.1%	23.2%	17.0%	26.2%	47.9%	17.1%	19.5%	21.9%	47.8%	95.7%	47.5%
Total > 0 taxable income		24.9%	30.1%	39.7%	32.0%	22.9%	39.9%	37.3%	36.1%	23.6%	0.0%	23.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2013 (continued)

Tax year	2013 [101.1% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accom- m- o- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Comm unity, social and personal services	Other	Total number of taxpayers
Percentage by taxable income group											
A: < 0	5.6%	0.5%	12.3%	0.7%	8.6%	18.5%	3.7%	38.7%	6.9%	4.5%	100.0%
B: = 0	0.9%	0.2%	3.0%	0.2%	8.6%	4.5%	1.0%	12.4%	7.0%	62.2%	100.0%
C: 1 to 100 000	2.3%	0.2%	12.0%	0.6%	9.7%	22.5%	3.8%	41.2%	7.7%	0.1%	100.0%
D: 100 001 to 250 000	2.7%	0.3%	12.7%	0.6%	7.8%	21.1%	4.1%	44.0%	6.6%	0.0%	100.0%
E: 250 001 to 500 000	3.7%	0.3%	14.0%	0.6%	7.4%	19.6%	3.7%	42.4%	6.7%	0.0%	100.0%
F: 500 001 to 750 000	3.7%	0.4%	15.0%	0.5%	6.7%	19.6%	3.6%	43.3%	7.0%	0.1%	100.0%
G: 750 001 to 1 000 000	4.1%	0.5%	15.7%	0.6%	7.1%	19.6%	4.2%	41.4%	6.8%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.9%	0.6%	17.6%	0.7%	6.9%	20.5%	4.1%	39.0%	6.7%	0.0%	100.0%
I: 2 500 001 to 5 000 000	4.3%	0.9%	20.3%	0.6%	7.3%	20.8%	4.8%	35.5%	5.4%	0.0%	100.0%
J: 5 000 001 to 7 500 000	3.7%	1.1%	21.0%	0.9%	6.6%	20.4%	5.3%	36.4%	4.5%	-	100.0%
K: 7 500 001 to 10 000 000	4.1%	1.4%	23.5%	0.7%	6.4%	18.5%	6.4%	34.6%	4.4%	0.1%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.4%	27.0%	0.7%	6.1%	17.2%	6.0%	34.3%	4.4%	0.1%	100.0%
M: 25 000 001 to 50 000 000	3.0%	1.9%	27.4%	0.6%	4.9%	16.5%	5.5%	36.0%	4.0%	0.2%	100.0%
N: 50 000 001 to 75 000 000	3.0%	2.7%	28.4%	1.5%	5.4%	13.2%	6.3%	35.3%	4.2%	-	100.0%
O: 75 000 001 to 100 000 000	3.3%	3.8%	25.7%	0.5%	2.4%	15.2%	7.1%	36.7%	5.2%	-	100.0%
P: 100 000 001 to 200 000 000	2.1%	6.2%	22.5%	0.3%	3.8%	14.9%	6.6%	36.7%	6.9%	-	100.0%
Q: 200 000 001 +	1.8%	10.5%	22.0%	1.8%	1.5%	15.7%	6.9%	36.1%	3.6%	-	100.0%
Total	2.8%	0.3%	8.3%	0.5%	8.5%	12.5%	2.5%	26.8%	7.0%	30.9%	100.0%
A: < 0	59.1%	46.7%	43.2%	41.8%	29.2%	43.0%	43.2%	41.9%	28.6%	4.2%	29.0%
B: = 0	16.1%	23.2%	17.0%	26.2%	47.9%	17.1%	19.5%	21.9%	47.8%	95.7%	47.5%
C: 1 to 100 000	8.4%	7.2%	15.0%	13.6%	11.8%	18.5%	15.5%	15.9%	11.4%	0.0%	10.3%
D: 100 001 to 250 000	3.9%	3.8%	6.0%	5.6%	3.6%	6.7%	6.5%	6.5%	3.8%	0.0%	4.0%
E: 250 001 to 500 000	4.1%	3.1%	5.1%	4.1%	2.6%	5.1%	4.4%	4.8%	2.9%	0.0%	3.0%
F: 500 001 to 750 000	1.9%	1.8%	2.5%	1.6%	1.1%	2.2%	2.0%	2.2%	1.4%	0.0%	1.4%
G: 750 001 to 1 000 000	1.3%	1.3%	1.7%	1.2%	0.8%	1.4%	1.5%	1.4%	0.9%	0.0%	0.9%
H: 1 000 001 to 2 500 000	2.6%	3.5%	3.9%	2.7%	1.5%	3.0%	3.0%	2.7%	1.8%	0.0%	1.8%
I: 2 500 001 to 5 000 000	1.3%	2.3%	2.1%	1.2%	0.7%	1.4%	1.7%	1.1%	0.7%	0.0%	0.9%
J: 5 000 001 to 7 500 000	0.4%	1.1%	0.8%	0.6%	0.2%	0.5%	0.7%	0.4%	0.2%	-	0.3%
K: 7 500 001 to 10 000 000	0.3%	0.8%	0.5%	0.3%	0.1%	0.3%	0.5%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.4%	1.6%	1.2%	0.5%	0.3%	0.5%	0.9%	0.5%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.7%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%
Q: 200 000 001 +	0.0%	1.4%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	-	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2013

Tax year	2013 [101.1% assessed tax as % of provisional tax]											
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
A: <0	0	-	1	-	0	2	0	648	0	12	663	
B: =0	0	-	0	-	1	0	-0	10	0	5	17	
C: 1 to 100 000	10	1	38	2	24	68	11	241	27	0	421	
D: 100 001 to 250 000	23	3	101	4	55	176	30	516	53	0	963	
E: 250 001 to 500 000	50	6	212	8	102	328	53	829	101	1	1 688	
F: 500 001 to 750 000	55	6	231	8	103	312	58	730	105	1	1 610	
G: 750 001 to 1 000 000	64	7	247	9	110	314	67	668	101	1	1 588	
H: 1 000 001 to 2 500 000	243	37	1 108	41	445	1 280	258	2 425	400	3	6 240	
I: 2 500 001 to 5 000 000	284	58	1 338	40	500	1 374	322	2 345	350	3	6 613	
J: 5 000 001 to 7 500 000	159	43	905	38	298	872	229	1 560	196	-	4 301	
K: 7 500 001 to 10 000 000	137	46	798	25	224	627	218	1 179	150	2	3 406	
L: 10 000 001 to 25 000 000	336	189	3 246	90	752	2 038	713	4 181	522	13	12 079	
M: 25 000 001 to 50 000 000	303	183	2 734	57	496	1 590	548	3 593	388	20	9 910	
N: 50 000 001 to 75 000 000	172	161	1 634	92	314	744	353	2 014	247	-	5 730	
O: 75 000 001 to 100 000 000	169	190	1 293	22	119	792	362	1 899	266	-	5 113	
P: 100 000 001 to 200 000 000	251	654	2 550	55	458	1 741	728	4 271	782	-	11 489	
Q: 200 000 001 +	689	14 522	25 984	1 370	561	12 850	11 168	35 195	2 349	-	104 689	
Total	2 945	16 107	42 419	1 860	4 562	25 108	15 116	62 303	6 037	63	176 520	

COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2013 (continued)

Tax year	2013 [101.1% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accom- mo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	
C: 1 to 100 000	2.3%	0.3%	9.0%	0.4%	5.6%	16.1%	2.6%	57.3%	6.4%	100.0%
D: 100 001 to 250 000	2.4%	0.3%	10.5%	0.5%	5.8%	18.3%	3.1%	53.6%	5.5%	100.0%
E: 250 001 to 500 000	2.9%	0.3%	12.5%	0.5%	6.0%	19.4%	3.1%	49.1%	6.0%	100.0%
F: 500 001 to 750 000	3.4%	0.4%	14.3%	0.5%	6.4%	19.4%	3.6%	45.3%	6.5%	100.0%
G: 750 001 to 1 000 000	4.0%	0.4%	15.5%	0.6%	6.9%	19.8%	4.2%	42.1%	6.4%	100.0%
H: 1 000 001 to 2 500 000	3.9%	0.6%	17.8%	0.7%	7.1%	20.5%	4.1%	38.9%	6.4%	100.0%
I: 2 500 001 to 5 000 000	4.3%	0.9%	20.2%	0.6%	7.6%	20.8%	4.9%	35.5%	5.3%	100.0%
J: 5 000 001 to 7 500 000	3.7%	1.0%	21.0%	0.9%	6.9%	20.3%	5.3%	36.3%	4.6%	100.0%
K: 7 500 001 to 10 000 000	4.0%	1.4%	23.4%	0.7%	6.6%	18.4%	6.4%	34.6%	4.4%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.6%	26.9%	0.7%	6.2%	16.9%	5.9%	34.6%	4.3%	100.0%
M: 25 000 001 to 50 000 000	3.1%	1.8%	27.6%	0.6%	5.0%	16.0%	5.5%	36.3%	3.9%	100.0%
N: 50 000 001 to 75 000 000	3.0%	2.8%	28.5%	1.6%	5.5%	13.0%	6.2%	35.2%	4.3%	100.0%
O: 75 000 001 to 100 000 000	3.3%	3.7%	25.3%	0.4%	2.3%	15.5%	7.1%	37.1%	5.2%	100.0%
P: 100 000 001 to 200 000 000	2.2%	5.7%	22.2%	0.5%	4.0%	15.2%	6.3%	37.2%	6.8%	100.0%
Q: 200 000 001 +	0.7%	13.9%	24.8%	1.3%	0.5%	12.3%	10.7%	33.6%	2.2%	100.0%
Total	1.7%	9.1%	24.0%	1.1%	2.6%	14.2%	8.6%	35.3%	3.4%	100.0%
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.5%	0.3%	0.1%	0.4%	0.4%	0.2%
D: 100 001 to 250 000	0.8%	0.0%	0.2%	0.2%	1.2%	0.7%	0.2%	0.8%	0.9%	0.5%
E: 250 001 to 500 000	1.7%	0.0%	0.5%	0.4%	2.2%	1.3%	0.3%	1.3%	1.7%	1.0%
F: 500 001 to 750 000	1.9%	0.0%	0.5%	0.4%	2.3%	1.2%	0.4%	1.2%	1.7%	0.9%
G: 750 001 to 1 000 000	2.2%	0.0%	0.6%	0.5%	2.4%	1.3%	0.4%	1.1%	1.7%	0.9%
H: 1 000 001 to 2 500 000	8.2%	0.2%	2.6%	2.2%	9.8%	5.1%	1.7%	3.9%	6.6%	3.5%
I: 2 500 001 to 5 000 000	9.7%	0.4%	3.2%	2.2%	11.0%	5.5%	2.1%	3.8%	5.8%	3.7%
J: 5 000 001 to 7 500 000	5.4%	0.3%	2.1%	2.1%	6.5%	3.5%	1.5%	2.5%	3.2%	2.4%
K: 7 500 001 to 10 000 000	4.6%	0.3%	1.9%	1.3%	4.9%	2.5%	1.4%	1.9%	2.5%	1.9%
L: 10 000 001 to 25 000 000	11.4%	1.2%	7.7%	4.8%	16.5%	8.1%	4.7%	6.7%	8.7%	6.8%
M: 25 000 001 to 50 000 000	10.3%	1.1%	6.4%	3.1%	10.9%	6.3%	3.6%	5.8%	6.4%	5.6%
N: 50 000 001 to 75 000 000	5.8%	1.0%	3.9%	4.9%	6.9%	3.0%	2.3%	3.2%	4.1%	3.2%
O: 75 000 001 to 100 000 000	5.7%	1.2%	3.0%	1.2%	2.6%	3.2%	2.4%	3.0%	4.4%	2.9%
P: 100 000 001 to 200 000 000	8.5%	4.1%	6.0%	2.9%	10.0%	6.9%	4.8%	6.9%	13.0%	6.5%
Q: 200 000 001 +	23.4%	90.2%	61.3%	73.6%	12.3%	51.2%	73.9%	56.5%	38.9%	59.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2014

Tax year		2014 [99.7% assessed tax as % of provisional tax]											
Sector	Taxable income group (Number of taxpayers)	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying		Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommoda- tion	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0		12 059	1 128		26 707	1 472	18 817	39 496	8 218	83 015	15 185	11 540	217 637
B: = 0		3 409	489		9 651	798	29 431	13 928	3 208	41 179	24 136	244 746	370 975
C: 1 to 100 000		1 763	169		8 815	462	8 073	17 518	2 960	31 866	6 367	38	78 031
D: 100 001 to 250 000		832	101		3 751	181	2 424	6 313	1 214	13 271	2 212	14	30 313
E: 250 001 to 500 000		862	86		3 226	151	1 800	4 953	875	10 117	1 633	9	23 712
F: 500 001 to 750 000		441	56		1 647	59	834	2 273	433	4 912	806	9	11 470
G: 750 001 to 1 000 000		320	37		1 106	44	592	1 386	273	3 124	550	5	7 437
H: 1 000 001 to 2 500 000		592	82		2 564	92	1 019	2 990	626	5 842	990	9	14 806
I: 2 500 001 to 5 000 000		317	48		1 305	52	453	1 379	335	2 564	389	-	6 842
J: 5 000 001 to 7 500 000		119	26		565	14	191	548	150	960	115	-	2 688
K: 7 500 001 to 10 000 000		65	20		325	7	105	274	106	544	85	-	1 531
L: 10 000 001 to 25 000 000		104	42		707	24	169	495	165	1 047	115	1	2 869
M: 25 000 001 to 50 000 000		38	22		295	6	59	165	64	411	47	-	1 107
N: 50 000 001 to 75 000 000		12	15		95	2	20	57	25	132	16	1	375
O: 75 000 001 to 100 000 000		6	6		47	2	12	24	15	68	12	-	192
P: 100 000 001 to 200 000 000		11	12		63	2	21	42	18	118	19	-	306
Q: 200 000 001 +		5	26		72	7	6	57	19	129	15	1	337
Total		20 955	2 365		60 941	3 375	64 026	91 898	18 704	199 299	52 692	256 373	770 628
Total < 0 taxable income		12 059	1 128		26 707	1 472	18 817	39 496	8 218	83 015	15 185	11 540	217 637
Total = 0 taxable income		3 409	489		9 651	798	29 431	13 928	3 208	41 179	24 136	244 746	370 975
Total > 0 taxable income		5 487	748		24 583	1 105	15 778	38 474	7 278	75 105	13 371	87	182 016
Total		20 955	2 365		60 941	3 375	64 026	91 898	18 704	199 299	52 692	256 373	770 628
Percentage													
Total < 0 taxable income		57.5%	47.7%		43.8%	43.6%	29.4%	43.0%	43.9%	41.7%	28.8%	4.5%	28.2%
Total = 0 taxable income		16.3%	20.7%		15.8%	23.6%	46.0%	15.2%	17.2%	20.7%	45.8%	95.5%	48.1%
Total > 0 taxable income		26.2%	31.6%		40.3%	32.7%	24.6%	41.9%	38.9%	37.7%	25.4%	0.0%	23.6%
Total		100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2014 (continued)

Tax year	2014 [99.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
Percentage by taxable income group											
A: <0	5.5%	0.5%	12.3%	0.7%	8.6%	18.1%	3.8%	38.1%	7.0%	5.3%	100.0%
B: = 0	0.9%	0.1%	2.6%	0.2%	7.9%	3.8%	0.9%	11.1%	6.5%	66.0%	100.0%
C: 1 to 100 000	2.3%	0.2%	11.3%	0.6%	10.3%	22.5%	3.8%	40.8%	8.2%	0.0%	100.0%
D: 100 001 to 250 000	2.7%	0.3%	12.4%	0.6%	8.0%	20.8%	4.0%	43.8%	7.3%	0.0%	100.0%
E: 250 001 to 500 000	3.6%	0.4%	13.6%	0.6%	7.6%	20.9%	3.7%	42.7%	6.9%	0.0%	100.0%
F: 500 001 to 750 000	3.8%	0.5%	14.4%	0.5%	7.3%	19.8%	3.8%	42.8%	7.0%	0.1%	100.0%
G: 750 001 to 1 000 000	4.3%	0.5%	14.9%	0.6%	8.0%	18.6%	3.7%	42.0%	7.4%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.0%	0.6%	17.3%	0.6%	6.9%	20.2%	4.2%	39.5%	6.7%	0.1%	100.0%
I: 2 500 001 to 5 000 000	4.6%	0.7%	19.1%	0.8%	6.6%	20.2%	4.9%	37.5%	5.7%	-	100.0%
J: 5 000 001 to 7 500 000	4.4%	1.0%	21.0%	0.5%	7.1%	20.4%	5.6%	35.7%	4.3%	-	100.0%
K: 7 500 001 to 10 000 000	4.2%	1.3%	21.2%	0.5%	6.9%	17.9%	6.9%	35.5%	5.6%	-	100.0%
L: 10 000 001 to 25 000 000	3.6%	1.5%	24.6%	0.8%	5.9%	17.3%	5.8%	36.5%	4.0%	0.0%	100.0%
M: 25 000 001 to 50 000 000	3.4%	2.0%	26.6%	0.5%	5.3%	14.9%	5.8%	37.1%	4.2%	-	100.0%
N: 50 000 001 to 75 000 000	3.2%	4.0%	25.3%	0.5%	5.3%	15.2%	6.7%	35.2%	4.3%	0.3%	100.0%
O: 75 000 001 to 100 000 000	3.1%	3.1%	24.5%	1.0%	6.3%	12.5%	7.8%	35.4%	6.3%	-	100.0%
P: 100 000 001 to 200 000 000	3.6%	3.9%	20.6%	0.7%	6.9%	13.7%	5.9%	38.6%	6.2%	-	100.0%
Q: 200 000 001 +	1.5%	7.7%	21.4%	2.1%	1.8%	16.9%	5.6%	38.3%	4.5%	0.3%	100.0%
Total	2.7%	0.3%	7.9%	0.4%	8.3%	11.9%	2.4%	25.9%	6.8%	33.3%	100.0%
A: <0	57.5%	47.7%	43.8%	43.6%	29.4%	43.0%	43.9%	41.7%	28.8%	4.5%	28.2%
B: = 0	16.3%	20.7%	15.8%	23.6%	46.0%	15.2%	17.2%	20.7%	45.8%	95.5%	48.1%
C: 1 to 100 000	8.4%	7.1%	14.5%	13.7%	12.6%	19.1%	15.8%	16.0%	12.1%	0.0%	10.1%
D: 100 001 to 250 000	4.0%	4.3%	6.2%	5.4%	3.8%	6.9%	6.5%	6.7%	4.2%	0.0%	3.9%
E: 250 001 to 500 000	4.1%	3.6%	5.3%	4.5%	2.8%	5.4%	4.7%	5.1%	3.1%	0.0%	3.1%
F: 500 001 to 750 000	2.1%	2.4%	2.7%	1.7%	1.3%	2.5%	2.3%	2.5%	1.5%	0.0%	1.5%
G: 750 001 to 1 000 000	1.5%	1.6%	1.8%	1.3%	0.9%	1.5%	1.5%	1.6%	1.0%	0.0%	1.0%
H: 1 000 001 to 2 500 000	2.8%	3.5%	4.2%	2.7%	1.6%	3.3%	3.3%	2.9%	1.9%	0.0%	1.9%
I: 2 500 001 to 5 000 000	1.5%	2.0%	2.1%	1.5%	0.7%	1.5%	1.8%	1.3%	0.7%	-	0.9%
J: 5 000 001 to 7 500 000	0.6%	1.1%	0.9%	0.4%	0.3%	0.6%	0.8%	0.5%	0.2%	-	0.3%
K: 7 500 001 to 10 000 000	0.3%	0.8%	0.5%	0.2%	0.2%	0.3%	0.6%	0.3%	0.2%	-	0.2%
L: 10 000 001 to 25 000 000	0.5%	1.8%	1.2%	0.7%	0.3%	0.5%	0.9%	0.5%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.2%	0.9%	0.5%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	-	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.6%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.1%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%
Q: 200 000 001 +	0.0%	1.1%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2014

Sector	2014 [99.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services		
A: <0	23	-	2	-	0	0	0	750	0	5	781
B: =0	0	-	1	-	0	0	-0	5	1	9	16
C: 1 to 100 000	9	1	34	1	23	64	11	232	28	0	404
D: 100 001 to 250 000	24	3	95	4	56	166	29	502	56	1	936
E: 250 001 to 500 000	50	6	202	9	104	317	51	840	100	1	1 681
F: 500 001 to 750 000	57	9	224	8	109	320	58	758	104	1	1 646
G: 750 001 to 1 000 000	69	9	240	9	128	308	59	716	118	1	1 656
H: 1 000 001 to 2 500 000	256	35	1 125	43	462	1 306	279	2 573	416	4	6 498
I: 2 500 001 to 5 000 000	317	48	1 296	52	469	1 368	334	2 538	381	-	6 804
J: 5 000 001 to 7 500 000	204	45	981	24	341	930	262	1 667	199	-	4 653
K: 7 500 001 to 10 000 000	155	49	795	20	263	673	265	1 330	205	-	3 758
L: 10 000 001 to 25 000 000	469	163	3 107	104	719	2 139	728	4 573	501	3	12 526
M: 25 000 001 to 50 000 000	373	211	2 914	64	568	1 574	631	4 037	468	-	10 839
N: 50 000 001 to 75 000 000	200	241	1 640	29	347	997	428	2 380	290	14	6 567
O: 75 000 001 to 100 000 000	144	121	1 142	48	290	561	369	1 613	280	-	4 567
P: 100 000 001 to 200 000 000	433	465	2 502	59	842	1 728	691	4 679	775	-	12 173
Q: 200 000 001 +	715	10 354	26 311	1 324	621	15 056	10 546	36 794	2 796	80	104 597
Total	3 497	11 779	42 612	1 800	5 342	27 507	14 741	65 987	6 718	120	180 102

COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2014 (continued)

Sector	2014 [99.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services
C: 1 to 100 000	2.3%	0.3%	8.5%	0.3%	5.8%	15.8%	2.6%	57.4%	6.9%	0.1%	100.0%
D: 100 001 to 250 000	2.5%	0.4%	10.2%	0.4%	6.0%	17.7%	3.1%	53.6%	6.0%	0.1%	100.0%
E: 250 001 to 500 000	3.0%	0.3%	12.0%	0.6%	6.2%	18.9%	3.1%	50.0%	5.9%	0.0%	100.0%
F: 500 001 to 750 000	3.4%	0.5%	13.6%	0.5%	6.6%	19.4%	3.5%	46.0%	6.3%	0.1%	100.0%
G: 750 001 to 1 000 000	4.1%	0.6%	14.5%	0.5%	7.7%	18.6%	3.5%	43.2%	7.1%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.9%	0.5%	17.3%	0.7%	7.1%	20.1%	4.3%	39.6%	6.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	4.7%	0.7%	19.0%	0.8%	6.9%	20.1%	4.9%	37.3%	5.6%	—	100.0%
J: 5 000 001 to 7 500 000	4.4%	1.0%	21.1%	0.5%	7.3%	20.0%	5.6%	35.8%	4.3%	—	100.0%
K: 7 500 001 to 10 000 000	4.1%	1.3%	21.2%	0.5%	7.0%	17.9%	7.1%	35.4%	5.5%	—	100.0%
L: 10 000 001 to 25 000 000	3.7%	1.5%	24.8%	0.8%	5.7%	17.1%	5.8%	36.5%	4.0%	0.0%	100.0%
M: 25 000 001 to 50 000 000	3.4%	1.9%	26.9%	0.6%	5.2%	14.5%	5.8%	37.2%	4.3%	—	100.0%
N: 50 000 001 to 75 000 000	3.0%	3.7%	25.0%	0.4%	5.3%	15.2%	6.5%	36.2%	4.4%	0.2%	100.0%
O: 75 000 001 to 100 000 000	3.1%	2.6%	25.0%	1.1%	6.4%	12.3%	8.1%	35.3%	6.1%	—	100.0%
P: 100 000 001 to 200 000 000	3.6%	3.8%	20.6%	0.5%	6.9%	14.2%	5.7%	38.4%	6.4%	—	100.0%
Q: 200 000 001 +	0.7%	9.9%	25.2%	1.3%	0.6%	14.4%	10.1%	35.2%	2.7%	0.1%	100.0%
Total	1.9%	6.5%	23.7%	1.0%	3.0%	15.3%	8.2%	36.6%	3.7%	0.1%	100.0%
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.4%	0.4%	0.3%	0.2%
D: 100 001 to 250 000	0.7%	0.0%	0.2%	0.2%	1.0%	0.6%	0.2%	0.8%	0.8%	0.6%	0.5%
E: 250 001 to 500 000	1.4%	0.0%	0.5%	0.5%	2.0%	1.2%	0.3%	1.3%	1.5%	0.6%	0.9%
F: 500 001 to 750 000	1.6%	0.1%	0.5%	0.4%	2.0%	1.2%	0.4%	1.1%	1.5%	1.2%	0.9%
G: 750 001 to 1 000 000	2.0%	0.1%	0.6%	0.5%	2.4%	1.1%	0.4%	1.1%	1.8%	1.1%	0.9%
H: 1 000 001 to 2 500 000	7.3%	0.3%	2.6%	2.4%	8.6%	4.7%	1.9%	3.9%	6.2%	3.0%	3.6%
I: 2 500 001 to 5 000 000	9.1%	0.4%	3.0%	2.9%	8.8%	5.0%	2.3%	3.8%	5.7%	—	3.8%
J: 5 000 001 to 7 500 000	5.8%	0.4%	2.3%	1.4%	6.4%	3.4%	1.8%	2.5%	3.0%	—	2.6%
K: 7 500 001 to 10 000 000	4.4%	0.4%	1.9%	1.1%	4.9%	2.4%	1.8%	2.0%	3.1%	—	2.1%
L: 10 000 001 to 25 000 000	13.4%	1.6%	7.3%	5.8%	13.5%	7.8%	4.9%	6.9%	7.5%	2.4%	7.0%
M: 25 000 001 to 50 000 000	10.7%	1.8%	6.8%	3.5%	10.6%	5.7%	4.3%	6.1%	7.0%	—	6.0%
N: 50 000 001 to 75 000 000	5.7%	2.0%	3.8%	1.6%	6.5%	3.6%	2.9%	3.6%	4.3%	11.7%	3.6%
O: 75 000 001 to 100 000 000	4.1%	1.0%	2.7%	2.7%	5.4%	2.0%	2.5%	2.4%	4.2%	—	2.5%
P: 100 000 001 to 200 000 000	12.4%	3.9%	5.9%	3.3%	15.8%	6.3%	4.7%	7.1%	11.5%	—	6.8%
Q: 200 000 001 +	20.4%	87.9%	61.7%	73.6%	11.6%	54.7%	71.5%	55.8%	41.6%	66.8%	58.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2015

Tax year	2015 [95.4% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accom- odation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services			Community, social and personal services
Taxable income group (Number of taxpayers)											
A: < 0	11 253	1 040	24 465	1 421	17 784	36 057	7 731	76 188	14 339	11 857	202 135
B: = 0	3 283	438	8 657	733	26 849	11 555	2 793	35 175	22 215	223 489	335 187
C: 1 to 100 000	1 778	172	8 005	450	7 905	16 534	2 753	30 085	5 968	47	73 697
D: 100 001 to 250 000	857	68	3 552	190	2 528	6 076	1 147	12 649	2 187	31	29 285
E: 250 001 to 500 000	897	88	3 045	157	1 873	4 813	890	9 711	1 654	21	23 149
F: 500 001 to 750 000	467	47	1 631	74	907	2 235	460	4 906	817	10	11 554
G: 750 001 to 1 000 000	346	31	1 050	53	586	1 403	3 144	3 144	550	5	7 438
H: 1 000 001 to 2 500 000	654	74	2 420	102	1 029	3 016	629	6 051	1 055	17	15 047
I: 2 500 001 to 5 000 000	367	53	1 345	50	505	1 424	359	2 651	397	6	7 157
J: 5 000 001 to 7 500 000	127	23	566	18	214	564	138	1 028	141	-	2 819
K: 7 500 001 to 10 000 000	70	17	320	10	102	287	96	539	81	-	1 522
L: 10 000 001 to 25 000 000	130	43	715	27	200	536	176	1 101	143	2	3 073
M: 25 000 001 to 50 000 000	49	22	283	6	58	184	66	406	54	-	1 128
N: 50 000 001 to 75 000 000	11	16	110	4	24	43	24	142	16	-	390
O: 75 000 001 to 100 000 000	6	2	55	2	9	29	16	76	11	-	206
P: 100 000 001 to 200 000 000	7	12	59	2	12	45	22	120	15	1	295
Q: 200 000 001 +	10	25	68	6	7	56	18	131	19	-	340
Total	20 312	2 171	56 346	3 305	60 592	84 857	17 588	184 103	49 662	235 486	714 422
Total < 0 taxable income	11 253	1 040	24 465	1 421	17 784	36 057	7 731	76 188	14 339	11 857	202 135
Total = 0 taxable income	3 283	438	8 657	733	26 849	11 555	2 793	35 175	22 215	223 489	335 187
Total > 0 taxable income	5 776	693	23 224	1 151	15 959	37 245	7 064	72 740	13 108	140	177 100
Total	20 312	2 171	56 346	3 305	60 592	84 857	17 588	184 103	49 662	235 486	714 422
Percentage											
Total < 0 taxable income	55.4%	47.9%	43.4%	43.0%	29.4%	42.5%	44.0%	41.4%	28.9%	5.0%	28.3%
Total = 0 taxable income	16.2%	20.2%	15.4%	22.2%	44.3%	13.6%	15.9%	19.1%	44.7%	94.9%	46.9%
Total > 0 taxable income	28.4%	31.9%	41.2%	34.8%	26.3%	43.9%	40.2%	39.5%	26.4%	0.1%	24.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2015 (continued)
2015 [95.4% assessed tax as % of provisional tax]

Tax year	2015 [95.4% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total number of taxpayers	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	5.6%	0.5%	12.1%	0.7%	8.8%	17.8%	3.8%	37.7%	7.1%	100.0%
B: = 0	1.0%	0.1%	2.6%	0.2%	8.0%	3.4%	0.8%	10.5%	6.6%	100.0%
C: 1 to 100 000	2.4%	0.2%	10.9%	0.6%	10.7%	22.4%	3.7%	40.8%	8.1%	100.0%
D: 100 001 to 250 000	2.9%	0.2%	12.1%	0.6%	8.6%	20.7%	3.9%	43.2%	7.5%	100.0%
E: 250 001 to 500 000	3.9%	0.4%	13.2%	0.7%	8.1%	20.8%	3.8%	41.9%	7.1%	100.0%
F: 500 001 to 750 000	4.0%	0.4%	14.1%	0.6%	7.9%	19.3%	4.0%	42.5%	7.1%	100.0%
G: 750 001 to 1 000 000	4.7%	0.4%	14.1%	0.7%	7.9%	18.9%	3.6%	42.3%	7.4%	100.0%
H: 1 000 001 to 2 500 000	4.3%	0.5%	16.1%	0.7%	6.8%	20.0%	4.2%	40.2%	7.0%	100.0%
I: 2 500 001 to 5 000 000	5.1%	0.7%	18.8%	0.7%	7.1%	19.9%	5.0%	37.0%	5.5%	100.0%
J: 5 000 001 to 7 500 000	4.5%	0.8%	20.1%	0.6%	7.6%	20.0%	4.9%	36.5%	5.0%	100.0%
K: 7 500 001 to 10 000 000	4.6%	1.1%	21.0%	0.7%	6.7%	18.9%	6.3%	35.4%	5.3%	100.0%
L: 10 000 001 to 25 000 000	4.2%	1.4%	23.3%	0.9%	6.5%	17.4%	5.7%	35.8%	4.7%	100.0%
M: 25 000 001 to 50 000 000	4.3%	2.0%	25.1%	0.5%	5.1%	16.3%	5.9%	36.0%	4.8%	100.0%
N: 50 000 001 to 75 000 000	2.8%	4.1%	28.2%	1.0%	6.2%	11.0%	6.2%	36.4%	4.1%	100.0%
O: 75 000 001 to 100 000 000	2.9%	1.0%	26.7%	1.0%	4.4%	14.1%	7.8%	36.9%	5.3%	100.0%
P: 100 000 001 to 200 000 000	2.4%	4.1%	20.0%	0.7%	4.1%	15.3%	7.5%	40.7%	5.1%	100.0%
Q: 200 000 001 +	2.9%	7.4%	20.0%	1.8%	2.1%	16.5%	5.3%	38.5%	5.6%	100.0%
Total	2.8%	0.3%	7.9%	0.5%	8.5%	11.9%	2.5%	25.8%	7.0%	100.0%
A: < 0	55.4%	47.9%	43.4%	43.0%	29.4%	42.5%	44.0%	41.4%	28.9%	28.3%
B: = 0	16.2%	20.2%	15.4%	22.2%	44.3%	13.6%	15.9%	19.1%	44.7%	46.9%
C: 1 to 100 000	8.8%	7.9%	14.2%	13.6%	13.0%	19.5%	15.7%	16.3%	12.0%	10.3%
D: 100 001 to 250 000	4.2%	3.1%	6.3%	5.7%	4.2%	7.2%	6.5%	6.9%	4.4%	4.1%
E: 250 001 to 500 000	4.4%	4.1%	5.4%	4.8%	3.1%	5.7%	5.1%	5.3%	3.3%	3.2%
F: 500 001 to 750 000	2.3%	2.2%	2.9%	2.2%	1.5%	2.6%	2.6%	2.7%	1.6%	1.6%
G: 750 001 to 1 000 000	1.7%	1.4%	1.9%	1.6%	1.0%	1.7%	1.5%	1.7%	1.1%	1.0%
H: 1 000 001 to 2 500 000	3.2%	3.4%	4.3%	3.1%	1.7%	3.6%	3.6%	3.3%	2.1%	2.1%
I: 2 500 001 to 5 000 000	1.8%	2.4%	2.4%	1.5%	0.8%	1.7%	2.0%	1.4%	0.8%	1.0%
J: 5 000 001 to 7 500 000	0.6%	1.1%	1.0%	0.5%	0.4%	0.7%	0.8%	0.6%	0.3%	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.8%	0.6%	0.3%	0.2%	0.3%	0.5%	0.3%	0.2%	0.2%
L: 10 000 001 to 25 000 000	0.6%	2.0%	1.3%	0.8%	0.3%	0.6%	1.0%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000	0.2%	1.0%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	0.2%
N: 50 000 001 to 75 000 000	0.1%	0.7%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.6%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.2%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2015

Tax year		2015 [95.4% assessed tax as % of provisional tax]												
Sector	Taxable income group (R million)	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed	
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services				
A:	< 0	-	-	1	-	0	0	-	1 374	0	0	0	0	1 375
B:	= 0	0	-	0	-	0	0	-	3	0	0	0	6	9
C:	1 to 100 000	10	1	31	2	23	59	10	221	26	26	0	0	383
D:	100 001 to 250 000	24	2	89	4	57	157	27	477	57	57	1	1	894
E:	250 001 to 500 000	51	7	185	10	108	304	53	810	99	99	2	2	1 629
F:	500 001 to 750 000	60	6	218	10	118	306	60	755	106	106	2	2	1 641
G:	750 001 to 1 000 000	74	7	229	12	122	309	58	723	113	113	1	1	1 646
H:	1 000 001 to 2 500 000	290	33	1 051	43	457	1 316	272	2 649	442	442	8	8	6 561
I:	2 500 001 to 5 000 000	366	54	1 347	50	513	1 399	366	2 632	378	378	7	7	7 112
J:	5 000 001 to 7 500 000	217	41	979	31	375	968	238	1 766	241	241	-	-	4 856
K:	7 500 001 to 10 000 000	172	40	783	24	251	700	238	1 316	197	197	-	-	3 721
L:	10 000 001 to 25 000 000	547	187	3 117	109	861	2 327	795	4 831	641	641	7	7	13 423
M:	25 000 001 to 50 000 000	461	199	2 679	63	567	1 760	660	3 901	518	518	-	-	10 810
N:	50 000 001 to 75 000 000	194	249	1 850	71	387	721	408	2 427	284	284	-	-	6 591
O:	75 000 001 to 100 000 000	138	45	1 340	49	221	762	363	1 831	268	268	-	-	5 017
P:	100 000 001 to 200 000 000	269	477	2 226	73	461	1 648	849	4 769	586	586	50	50	11 407
Q:	200 000 001 +	1 267	9 419	18 227	1 206	695	13 233	11 393	41 074	3 023	3 023	-	-	99 537
Total		4 140	10 768	34 351	1 756	5 215	25 970	15 791	71 559	6 978	6 978	84	84	176 612

COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2015 (continued)

Tax year		2015 [95.4% assessed tax as % of provisional tax]										
Sector	Percentage by taxable income group	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
		Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Comm unity, social and personal services		
C: 1 to 100 000		2.6%	0.3%	8.0%	0.5%	6.1%	15.5%	2.6%	57.7%	6.7%	0.1%	100.0%
D: 100 001 to 250 000		2.6%	0.3%	10.0%	0.5%	6.3%	17.5%	3.0%	53.4%	6.3%	0.1%	100.0%
E: 250 001 to 500 000		3.2%	0.4%	11.4%	0.6%	6.6%	18.7%	3.3%	49.7%	6.1%	0.1%	100.0%
F: 500 001 to 750 000		3.7%	0.4%	13.3%	0.6%	7.2%	18.6%	3.7%	46.0%	6.5%	0.1%	100.0%
G: 750 001 to 1 000 000		4.5%	0.4%	13.9%	0.7%	7.4%	18.8%	3.5%	43.9%	6.9%	0.1%	100.0%
H: 1 000 001 to 2 500 000		4.4%	0.5%	16.0%	0.7%	7.0%	20.1%	4.1%	40.4%	6.7%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.1%	0.8%	18.9%	0.7%	7.2%	19.7%	5.2%	37.0%	5.3%	0.1%	100.0%
J: 5 000 001 to 7 500 000		4.5%	0.8%	20.2%	0.6%	7.7%	19.9%	4.9%	36.4%	5.0%	—	100.0%
K: 7 500 001 to 10 000 000		4.6%	1.1%	21.0%	0.6%	6.7%	18.8%	6.4%	35.4%	5.3%	—	100.0%
L: 10 000 001 to 25 000 000		4.1%	1.4%	23.2%	0.8%	6.4%	17.3%	5.9%	36.0%	4.8%	0.1%	100.0%
M: 25 000 001 to 50 000 000		4.3%	1.8%	24.8%	0.6%	5.2%	16.3%	6.1%	36.1%	4.8%	—	100.0%
N: 50 000 001 to 75 000 000		2.9%	3.8%	28.1%	1.1%	5.9%	10.9%	6.2%	36.8%	4.3%	—	100.0%
O: 75 000 001 to 100 000 000		2.7%	0.9%	26.7%	1.0%	4.4%	15.2%	7.2%	36.5%	5.3%	—	100.0%
P: 100 000 001 to 200 000 000		2.4%	4.2%	19.5%	0.6%	4.0%	14.5%	7.4%	41.8%	5.1%	0.4%	100.0%
Q: 200 000 001 +		1.3%	9.5%	18.3%	1.2%	0.7%	13.3%	11.4%	41.3%	3.0%	—	100.0%
Total		2.3%	6.1%	19.5%	1.0%	3.0%	14.7%	8.9%	40.5%	4.0%	0.0%	100.0%
C: 1 to 100 000		0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	0.5%	0.2%
D: 100 001 to 250 000		0.6%	0.0%	0.3%	0.2%	1.1%	0.6%	0.2%	0.7%	0.8%	1.5%	0.5%
E: 250 001 to 500 000		1.2%	0.1%	0.5%	0.6%	2.1%	1.2%	0.3%	1.1%	1.4%	2.2%	0.9%
F: 500 001 to 750 000		1.5%	0.1%	0.6%	0.6%	2.3%	1.2%	0.4%	1.1%	1.5%	2.1%	0.9%
G: 750 001 to 1 000 000		1.8%	0.1%	0.7%	0.7%	2.3%	1.2%	0.4%	1.0%	1.6%	1.5%	0.9%
H: 1 000 001 to 2 500 000		7.0%	0.3%	3.1%	2.5%	8.8%	5.1%	1.7%	3.7%	6.3%	9.0%	3.7%
I: 2 500 001 to 5 000 000		8.8%	0.5%	3.9%	2.8%	9.8%	5.4%	2.3%	3.7%	5.4%	8.0%	4.0%
J: 5 000 001 to 7 500 000		5.3%	0.4%	2.8%	1.8%	7.2%	3.7%	1.5%	2.5%	3.4%	—	2.7%
K: 7 500 001 to 10 000 000		4.2%	0.4%	2.3%	1.4%	4.8%	2.7%	1.5%	1.8%	2.8%	—	2.1%
L: 10 000 001 to 25 000 000		13.2%	1.7%	9.1%	6.2%	16.5%	9.0%	5.0%	6.8%	9.2%	8.2%	7.6%
M: 25 000 001 to 50 000 000		11.1%	1.9%	7.8%	3.6%	10.9%	6.8%	4.2%	5.5%	7.4%	—	6.1%
N: 50 000 001 to 75 000 000		4.7%	2.3%	5.4%	4.0%	7.4%	2.8%	2.6%	3.4%	4.1%	—	3.7%
O: 75 000 001 to 100 000 000		3.3%	0.4%	3.9%	2.8%	4.2%	2.9%	2.3%	2.6%	3.8%	—	2.8%
P: 100 000 001 to 200 000 000		6.5%	4.4%	6.5%	4.1%	8.8%	6.3%	5.4%	6.7%	8.4%	60.2%	6.5%
Q: 200 000 001 +		30.6%	87.5%	53.1%	68.7%	13.3%	51.0%	72.1%	57.4%	43.3%	—	56.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2016

Tax year	2016 [42.1% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0	8 263	626	17 340	1 012	12 857	25 892	5 557	55 939	10 290	9 132	146 908
B: = 0	1 886	204	4 975	432	15 372	6 570	1 417	21 554	13 020	155 805	221 235
C: 1 to 100 000	1 351	113	5 708	340	5 880	11 990	2 089	23 549	4 621	32	55 673
D: 100 001 to 250 000	647	61	2 650	144	2 081	5 007	873	10 380	1 751	28	23 622
E: 250 001 to 500 000	769	61	2 542	124	1 567	3 904	710	8 124	1 398	15	19 214
F: 500 001 to 750 000	413	39	1 276	66	718	1 950	358	4 262	661	6	9 749
G: 750 001 to 1 000 000	268	28	888	36	484	1 267	209	2 602	434	5	6 221
H: 1 000 001 to 2 500 000	533	67	2 027	78	862	2 564	514	5 133	840	6	12 624
I: 2 500 001 to 5 000 000	272	31	1 061	46	398	1 229	263	2 230	329	10	5 869
J: 5 000 001 to 7 500 000	126	17	430	15	154	467	116	797	103	1	2 226
K: 7 500 001 to 10 000 000	61	6	242	9	82	253	63	408	58	1	1 183
L: 10 000 001 to 25 000 000	103	20	453	13	133	425	127	778	101	1	2 154
M: 25 000 001 to 50 000 000	33	12	154	3	45	135	47	253	32	-	714
N: 50 000 001 to 75 000 000	9	9	45	2	16	38	16	82	11	-	228
O: 75 000 001 to 100 000 000	3	3	23	2	6	17	7	35	8	-	104
P: 100 000 001 to 200 000 000	8	3	19	3	5	22	5	60	3	-	128
Q: 200 000 001 +	-	1	23	1	4	13	7	45	12	-	106
Total	14 745	1 301	39 856	2 326	40 664	61 743	12 378	136 231	33 672	165 042	507 958
Total < 0 taxable income	8 263	626	17 340	1 012	12 857	25 892	5 557	55 939	10 290	9 132	146 908
Total = 0 taxable income	1 886	204	4 975	432	15 372	6 570	1 417	21 554	13 020	155 805	221 235
Total > 0 taxable income	4 596	471	17 541	882	12 435	29 281	5 404	58 738	10 362	105	139 815
Total	14 745	1 301	39 856	2 326	40 664	61 743	12 378	136 231	33 672	165 042	507 958
Percentage											
Total < 0 taxable income	56.0%	48.1%	43.5%	43.5%	31.6%	41.9%	44.9%	41.1%	30.6%	5.5%	28.9%
Total = 0 taxable income	12.8%	15.7%	12.5%	18.6%	37.8%	10.6%	11.4%	15.8%	38.7%	94.4%	43.6%
Total > 0 taxable income	31.2%	36.2%	44.0%	37.9%	30.6%	47.4%	43.7%	43.1%	30.8%	0.1%	27.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2016 (continued)
2016 [42.1% assessed tax as % of provisional tax]

Tax year	2016 [42.1% assessed tax as % of provisional tax]							Total number of taxpayers		
	Sector	Primary sector	Secondary sector		Tertiary sector				Other	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	
A: <0	5.6%	0.4%	11.8%	0.7%	8.8%	17.6%	3.8%	38.1%	7.0%	100.0%
B: =0	0.9%	0.1%	2.2%	0.2%	6.9%	3.0%	0.6%	9.7%	5.9%	100.0%
C: 1 to 100 000	2.4%	0.2%	10.3%	0.6%	10.6%	21.5%	3.8%	42.3%	8.3%	100.0%
D: 100 001 to 250 000	2.7%	0.3%	11.2%	0.6%	8.8%	21.2%	3.7%	43.9%	7.4%	100.0%
E: 250 001 to 500 000	4.0%	0.3%	13.2%	0.6%	8.2%	20.3%	3.7%	42.3%	7.3%	100.0%
F: 500 001 to 750 000	4.2%	0.4%	13.1%	0.7%	7.4%	20.0%	3.7%	43.7%	6.8%	100.0%
G: 750 001 to 1 000 000	4.3%	0.5%	14.3%	0.6%	7.8%	20.4%	3.4%	41.8%	7.0%	100.0%
H: 1 000 001 to 2 500 000	4.2%	0.5%	16.1%	0.6%	6.8%	20.3%	4.1%	40.7%	6.7%	100.0%
I: 2 500 001 to 5 000 000	4.6%	0.5%	18.1%	0.8%	6.8%	20.9%	4.5%	38.0%	5.6%	100.0%
J: 5 000 001 to 7 500 000	5.7%	0.8%	19.3%	0.7%	6.9%	21.0%	5.2%	35.8%	4.6%	100.0%
K: 7 500 001 to 10 000 000	5.2%	0.5%	20.5%	0.8%	6.9%	21.4%	5.3%	34.5%	4.9%	100.0%
L: 10 000 001 to 25 000 000	4.8%	0.9%	21.0%	0.6%	6.2%	19.7%	5.9%	36.1%	4.7%	100.0%
M: 25 000 001 to 50 000 000	4.6%	1.7%	21.6%	0.4%	6.3%	18.9%	6.6%	35.4%	4.5%	100.0%
N: 50 000 001 to 75 000 000	3.9%	3.9%	19.7%	0.9%	7.0%	16.7%	7.0%	36.0%	4.8%	100.0%
O: 75 000 001 to 100 000 000	2.9%	2.9%	22.1%	1.9%	5.8%	16.3%	6.7%	33.7%	7.7%	100.0%
P: 100 000 001 to 200 000 000	6.3%	2.3%	14.8%	2.3%	3.9%	17.2%	3.9%	46.9%	2.3%	100.0%
Q: 200 000 001 +	—	0.9%	21.7%	0.9%	3.8%	12.3%	6.6%	42.5%	11.3%	100.0%
Total	2.9%	0.3%	7.8%	0.5%	8.0%	12.2%	2.4%	26.6%	6.6%	100.0%
A: <0	56.0%	48.1%	43.5%	43.5%	31.6%	41.9%	44.9%	41.1%	30.6%	28.9%
B: =0	12.8%	15.7%	12.5%	18.6%	37.8%	10.6%	11.4%	15.8%	38.7%	43.6%
C: 1 to 100 000	9.2%	8.7%	14.3%	14.6%	14.5%	19.4%	16.9%	17.3%	13.7%	11.0%
D: 100 001 to 250 000	4.4%	4.7%	6.6%	6.2%	5.1%	8.1%	7.1%	7.6%	5.2%	4.7%
E: 250 001 to 500 000	5.2%	4.7%	6.4%	5.3%	3.9%	6.3%	5.7%	6.0%	4.2%	3.8%
F: 500 001 to 750 000	2.8%	3.0%	3.2%	2.8%	1.8%	3.2%	2.9%	3.1%	2.0%	1.9%
G: 750 001 to 1 000 000	1.8%	2.2%	2.2%	1.5%	1.2%	2.1%	1.7%	1.9%	1.3%	1.2%
H: 1 000 001 to 2 500 000	3.6%	5.1%	5.1%	3.4%	2.1%	4.2%	4.2%	3.8%	2.5%	2.5%
I: 2 500 001 to 5 000 000	1.8%	2.4%	2.7%	2.0%	1.0%	2.0%	2.1%	1.6%	1.0%	1.2%
J: 5 000 001 to 7 500 000	0.9%	1.3%	1.1%	0.6%	0.4%	0.8%	0.9%	0.6%	0.3%	0.4%
K: 7 500 001 to 10 000 000	0.4%	0.5%	0.6%	0.4%	0.2%	0.4%	0.5%	0.3%	0.2%	0.2%
L: 10 000 001 to 25 000 000	0.7%	1.5%	1.1%	0.6%	0.3%	0.7%	1.0%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000	0.2%	0.9%	0.4%	0.1%	0.1%	0.2%	0.4%	0.2%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.7%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.1%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	—	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2016

Tax year	2016 [42.1% assessed tax as % of provisional tax]										
Sector	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: <0	0	-	0	0	0	0	0	14	-	0	14
B: =0	0	-	0	0	0	3	-	1	0	0	4
C: 1 to 100 000	7	1	22	1	17	44	8	177	20	0	298
D: 100 001 to 250 000	17	1	64	3	43	122	19	390	44	1	706
E: 250 001 to 500 000	44	4	152	7	85	239	39	663	80	1	1 316
F: 500 001 to 750 000	51	6	166	9	89	261	46	641	81	1	1 349
G: 750 001 to 1 000 000	57	6	189	6	91	272	45	585	89	1	1 341
H: 1 000 001 to 2 500 000	232	31	878	33	371	1 111	221	2 230	346	2	5 455
I: 2 500 001 to 5 000 000	268	30	1 044	47	395	1 203	263	2 194	311	11	5 766
J: 5 000 001 to 7 500 000	216	30	749	27	263	805	198	1 358	167	2	3 815
K: 7 500 001 to 10 000 000	151	14	591	22	197	618	151	982	143	3	2 871
L: 10 000 001 to 25 000 000	452	97	1 971	55	559	1 830	560	3 278	428	5	9 234
M: 25 000 001 to 50 000 000	332	121	1 487	31	419	1 317	442	2 433	307	-	6 891
N: 50 000 001 to 75 000 000	152	148	761	32	274	642	251	1 388	188	-	3 836
O: 75 000 001 to 100 000 000	72	69	561	49	145	402	175	861	201	-	2 535
P: 100 000 001 to 200 000 000	328	102	737	101	167	827	213	2 386	104	-	4 965
Q: 200 000 001 +	-	488	6 431	922	393	1 665	7 987	14 114	1 479	-	33 480
Total	2 381	1 150	15 804	1 345	3 508	11 361	10 619	33 694	3 990	27	83 878

COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2016 (continued)

Tax year		2016 [42.1% assessed tax as % of provisional tax]											
Sector	Percentage by taxable income group	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
	C: 1 to 100 000	2.4%	0.2%	7.5%	0.5%	5.8%	14.7%	2.6%	59.3%	6.9%	0.1%	100.0%	
	D: 100 001 to 250 000	2.5%	0.2%	9.1%	0.5%	6.1%	17.2%	2.7%	55.3%	6.2%	0.2%	100.0%	
	E: 250 001 to 500 000	3.4%	0.3%	11.6%	0.5%	6.4%	18.2%	3.0%	50.4%	6.1%	0.1%	100.0%	
	F: 500 001 to 750 000	3.8%	0.4%	12.3%	0.6%	6.6%	19.4%	3.4%	47.5%	6.0%	0.1%	100.0%	
	G: 750 001 to 1 000 000	4.3%	0.5%	14.1%	0.4%	6.8%	20.3%	3.3%	43.6%	6.6%	0.1%	100.0%	
	H: 1 000 001 to 2 500 000	4.3%	0.6%	16.1%	0.6%	6.8%	20.4%	4.1%	40.9%	6.3%	0.0%	100.0%	
	I: 2 500 001 to 5 000 000	4.7%	0.5%	18.1%	0.8%	6.8%	20.9%	4.6%	38.0%	5.4%	0.2%	100.0%	
	J: 5 000 001 to 7 500 000	5.7%	0.8%	19.6%	0.7%	6.9%	21.1%	5.2%	35.6%	4.4%	0.0%	100.0%	
	K: 7 500 001 to 10 000 000	5.3%	0.5%	20.6%	0.8%	6.9%	21.5%	5.3%	34.2%	5.0%	0.1%	100.0%	
	L: 10 000 001 to 25 000 000	4.9%	1.1%	21.3%	0.6%	6.0%	19.8%	6.1%	35.5%	4.6%	0.1%	100.0%	
	M: 25 000 001 to 50 000 000	4.8%	1.8%	21.6%	0.5%	6.1%	19.1%	6.4%	35.3%	4.5%	—	100.0%	
	N: 50 000 001 to 75 000 000	4.0%	3.8%	19.8%	0.8%	7.1%	16.7%	6.5%	36.2%	4.9%	—	100.0%	
	O: 75 000 001 to 100 000 000	2.8%	2.7%	22.1%	1.9%	5.7%	15.9%	6.9%	34.0%	7.9%	—	100.0%	
	P: 100 000 001 to 200 000 000	6.6%	2.1%	14.8%	2.0%	3.4%	16.7%	4.3%	48.0%	2.1%	—	100.0%	
	Q: 200 000 001 +	—	1.5%	19.2%	2.8%	1.2%	5.0%	23.9%	42.2%	4.4%	—	100.0%	
	Total	2.8%	1.4%	18.8%	1.6%	4.2%	13.5%	12.7%	40.2%	4.8%	0.0%	100.0%	
	C: 1 to 100 000	0.3%	0.1%	0.1%	0.1%	0.5%	0.4%	0.1%	0.5%	0.5%	0.9%	0.4%	
	D: 100 001 to 250 000	0.7%	0.1%	0.4%	0.2%	1.2%	1.1%	0.2%	1.2%	1.1%	4.2%	0.8%	
	E: 250 001 to 500 000	1.9%	0.4%	1.0%	0.5%	2.4%	2.1%	0.4%	2.0%	2.0%	4.7%	1.6%	
	F: 500 001 to 750 000	2.1%	0.5%	1.1%	0.6%	2.5%	2.3%	0.4%	1.9%	2.0%	3.6%	1.6%	
	G: 750 001 to 1 000 000	2.4%	0.5%	1.2%	0.4%	2.6%	2.4%	0.4%	1.7%	2.2%	3.5%	1.6%	
	H: 1 000 001 to 2 500 000	9.8%	2.7%	5.6%	2.4%	10.6%	9.8%	2.1%	6.8%	8.7%	7.7%	6.5%	
	I: 2 500 001 to 5 000 000	11.3%	2.6%	6.6%	3.5%	11.3%	10.6%	2.5%	6.5%	7.8%	39.4%	6.9%	
	J: 5 000 001 to 7 500 000	9.1%	2.6%	4.7%	2.0%	7.5%	7.1%	1.9%	4.0%	4.2%	5.7%	4.5%	
	K: 7 500 001 to 10 000 000	6.3%	1.3%	3.7%	1.6%	5.6%	5.4%	1.4%	2.9%	3.6%	9.9%	3.4%	
	L: 10 000 001 to 25 000 000	19.0%	8.5%	12.5%	4.1%	15.9%	16.1%	5.3%	9.7%	10.7%	19.0%	11.0%	
	M: 25 000 001 to 50 000 000	14.0%	10.5%	9.4%	2.3%	11.9%	11.6%	4.2%	7.2%	7.7%	—	8.2%	
	N: 50 000 001 to 75 000 000	6.4%	12.8%	4.8%	2.4%	7.8%	5.7%	2.4%	4.1%	4.7%	—	4.6%	
	O: 75 000 001 to 100 000 000	3.0%	6.0%	3.5%	3.6%	4.1%	3.5%	1.6%	2.6%	5.0%	—	3.0%	
	P: 100 000 001 to 200 000 000	13.8%	8.9%	4.7%	7.5%	4.8%	7.3%	2.0%	7.1%	2.6%	—	5.9%	
	Q: 200 000 001 +	—	42.5%	40.7%	68.6%	11.2%	14.7%	75.2%	41.9%	37.1%	—	39.9%	
	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2013 – 2016

Tax year	2013 [101.1% assessed tax as % of provisional tax]			2014 [99.7% assessed tax as % of provisional tax]			2015 [95.4% assessed tax as % of provisional tax]			2016 [42.1% assessed tax as % of provisional tax]		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services ¹	38 549	12 826	51 375	37 240	13 349	50 589	32 979	13 042	46 021	21 181	10 029	31 210
Agriculture, forestry and fishing	16 016	5 299	21 315	15 468	5 487	20 955	14 536	5 776	20 312	10 149	4 596	14 745
Bricks, ceramic, glass, cement and similar products	2 125	935	3 060	1 890	938	2 828	1 723	921	2 644	1 128	694	1 822
Catering and accommodation	18 246	6 594	24 840	16 608	6 683	23 291	14 787	6 562	21 349	9 842	5 058	14 900
Chemicals and chemical, rubber and plastic products	2 543	2 196	4 739	2 475	2 199	4 674	2 322	2 137	4 459	1 562	1 648	3 210
Clothing and footwear	2 925	2 111	5 036	2 636	2 043	4 679	2 397	1 953	4 350	1 564	1 443	3 007
Coal and petroleum products	620	744	1 364	597	720	1 317	610	621	1 231	384	503	887
Construction	50 753	15 074	65 827	48 248	15 778	64 026	44 633	15 959	60 592	28 229	12 435	40 664
Educational services	4 535	2 413	6 948	4 330	2 497	6 827	4 124	2 396	6 520	2 727	1 711	4 438
Electricity, gas and water	2 373	1 118	3 491	2 270	1 105	3 375	2 154	1 151	3 305	1 444	882	2 326
Financing, insurance, real estate and business services	92 830	61 419	154 249	86 199	61 280	147 479	77 676	59 204	136 880	55 814	48 342	104 156
Food, drink and tobacco	5 915	3 099	9 014	5 497	3 001	8 498	5 020	2 845	7 865	3 523	2 077	5 600
Leather, leather goods and fur (excl. footwear & clothing)	314	179	493	343	186	529	311	166	477	228	121	349
Long term insurance	31	43	74	34	36	70	38	34	72	11	12	23
Machinery and related items	4 434	4 294	8 728	4 152	4 001	8 153	3 824	3 805	7 629	2 749	2 905	5 654
Medical, dental and other health and veterinary services	3 426	4 484	7 910	3 414	4 642	8 056	3 235	4 668	7 903	2 396	3 969	6 365
Metal (including metal products)	3 925	3 313	7 238	3 776	3 166	6 942	3 506	2 856	6 362	2 477	2 150	4 627
Mining and quarrying	1 716	740	2 456	1 617	748	2 365	1 478	693	2 171	830	471	1 301
Other manufacturing industries	5 587	2 931	8 518	5 358	2 813	8 171	4 722	2 679	7 401	2 853	2 025	4 878
Paper, printing and publishing	3 927	2 190	6 117	3 725	2 089	5 814	3 431	1 988	5 419	2 329	1 535	3 864
Personal and household services	7 986	3 043	11 029	7 532	3 233	10 765	6 863	3 059	9 922	4 590	2 344	6 934
Recreation and cultural services	4 765	1 864	6 629	4 521	2 000	6 521	4 211	1 904	6 115	2 751	1 525	4 276
Research and scientific institutes	728	458	1 186	721	440	1 161	670	460	1 130	487	355	842
Retail trade	21 131	17 957	39 088	18 913	17 822	36 735	16 592	17 205	33 797	11 278	13 623	24 901
Scientific, optical and similar equipment	832	652	1 484	829	635	1 464	787	608	1 395	517	484	1 001
Social and related community services	20 341	856	21 197	19 524	999	20 523	18 121	1 081	19 202	10 846	813	11 659
Specialised repair services	4 083	2 417	6 500	3 792	2 335	6 127	3 378	2 275	5 653	2 339	1 695	4 034
Textiles	1 357	765	2 122	1 278	775	2 053	1 096	720	1 816	736	537	1 273
Transport equipment	1 673	759	2 432	1 562	764	2 326	1 354	715	2 069	841	474	1 315
Transport, storage and communications	12 135	7 222	19 357	11 426	7 278	18 704	10 524	7 064	17 588	6 974	5 404	12 378
Vehicles, parts and accessories	5 150	4 423	9 573	5 016	4 300	9 316	4 621	4 099	8 720	3 327	3 295	6 622
Wholesale trade	9 514	7 235	16 749	9 095	7 334	16 429	8 234	7 104	15 338	5 676	5 610	11 286
Wood, wood products and furniture	2 412	1 259	3 671	2 240	1 253	3 493	2 019	1 210	3 229	1 424	945	2 369
Other ²	238 576	89	238 665	256 286	87	256 373	235 346	140	235 486	164 937	105	165 042
Total	591 473	181 001	772 474	588 612	182 016	770 628	537 322	177 100	714 422	368 143	139 815	507 958

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2013 – 2016 (continued)

Tax year	2013 [101.1% assessed tax as % of provisional tax]	2014 [99.7% assessed tax as % of provisional tax]	2015 [95.4% assessed tax as % of provisional tax]	2016 [42.1% assessed tax as % of provisional tax]
Sector	Assessed losses Total	Assessed profits Total	Assessed losses Total	Assessed profits Total
Agencies and other services	6.5%	7.1%	6.3%	7.3%
Agriculture, forestry and fishing	2.7%	2.9%	2.6%	3.0%
Bricks, ceramic, glass, cement and similar products	0.4%	0.5%	0.3%	0.5%
Catering and accommodation	3.1%	3.6%	2.8%	3.7%
Chemicals and chemical, rubber and plastic products	0.4%	1.2%	0.4%	1.2%
Clothing and footwear	0.5%	1.2%	0.4%	1.1%
Coal and petroleum products	0.1%	0.4%	0.1%	0.4%
Construction	8.6%	8.3%	8.2%	8.7%
Educational services	0.8%	1.3%	0.7%	1.4%
Electricity, gas and water	0.4%	0.6%	0.4%	0.6%
Financing, insurance, real estate and business services	15.7%	33.9%	14.6%	33.7%
Food, drink and tobacco	1.0%	1.7%	0.9%	1.6%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.7%	2.4%	0.7%	2.2%
Medical, dental and other health and veterinary services	0.6%	2.5%	0.6%	2.6%
Metal (including metal products)	0.7%	1.8%	0.6%	1.7%
Mining and quarrying	0.3%	0.4%	0.3%	0.4%
Other manufacturing industries	0.9%	1.6%	0.9%	1.5%
Paper, printing and publishing	0.7%	1.2%	0.6%	1.1%
Personal and household services	1.4%	1.7%	1.3%	1.8%
Recreation and cultural services	0.8%	1.0%	0.8%	1.1%
Research and scientific institutes	0.1%	0.3%	0.1%	0.2%
Retail trade	3.6%	9.9%	3.2%	9.8%
Scientific, optical and similar equipment	0.1%	0.4%	0.1%	0.3%
Social and related community services	3.4%	0.5%	3.3%	0.5%
Specialised repair services	0.7%	1.3%	0.6%	1.3%
Textiles	0.2%	0.4%	0.2%	0.4%
Transport equipment	0.3%	0.4%	0.3%	0.4%
Transport, storage and communications	2.1%	4.0%	1.9%	4.0%
Vehicles, parts and accessories	0.9%	2.4%	0.9%	2.4%
Wholesale trade	1.6%	4.0%	1.5%	4.0%
Wood, wood products and furniture	0.4%	0.7%	0.4%	0.7%
Other	40.3%	0.0%	43.5%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2013 – 2016

Tax year	2013			2014			2015			2016		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -25 000 000	3	-1 812	-	7	-1 898	-	7	-1 913	-	12	-505	-
B: -10 000 001 to -25 000 000	38	-564	-	57	-799	-	61	-874	-	39	-566	-
C: -5 000 001 to -10 000 000	152	-1 007	-	199	-1 358	-	202	-1 323	-	179	-1 202	-
D: -1 000 001 to -5 000 000	3 202	-5 692	3	3 517	-6 447	2	3 640	-6 752	0	3 058	-5 691	-
E: -100 001 to -1 000 000	21 163	-7 234	6	21 559	-7 483	2	20 587	-7 311	3	15 614	-5 609	0
F: -1 to -100 000	20 949	-743	1	20 012	-704	1	18 610	-658	1	13 380	-483	0
G: = 0	25 454	-	18	24 382	-	7	22 340	-	2	12 878	-	1
H: 1 to 100 000	35 548	1 394	15	36 001	1 445	20	34 545	1 408	8	25 253	1 076	5
I: 100 001 to 250 000	11 778	1 921	93	12 140	1 981	90	12 041	1 964	91	9 813	1 604	65
J: 250 001 to 500 000	8 980	3 147	240	9 417	3 359	235	9 398	3 364	231	8 076	2 895	196
K: 500 001 to 750 000	2 716	1 641	247	3 561	2 143	274	3 768	2 275	289	3 350	2 010	250
L: 750 001 to 1 000 000	1 404	1 227	235	1 696	1 474	257	1 798	1 567	273	1 607	1 400	242
M: 1 000 001 to 2 500 000	1 687	2 486	578	2 131	3 209	719	2 359	3 559	794	2 104	3 163	700
N: 2 500 001 to 5 000 000	269	876	232	416	1 359	355	440	1 481	384	412	1 361	345
O: 5 000 001 +	34	212	58	78	550	151	71	466	127	85	549	147
Total	133 377	1 726	1 726	135 173	2 114	2 114	129 867	2 203	2 203	95 860	1 949	1 949
Total < 0 taxable income	45 507	-17 051	10	45 351	-18 688	5	43 107	-18 831	4	32 282	-14 055	0
Total = 0 taxable income	25 454	-	18	24 382	-	7	22 340	-	2	12 878	-	1
Total > 0 taxable income	62 416	12 904	1 698	65 440	15 520	2 101	64 420	16 083	2 196	50 700	14 059	1 948
Total	133 377	1 726	1 726	135 173	2 114	2 114	129 867	2 203	2 203	95 860	1 949	1 949
Percentage												
Total < 0 taxable income	34.1%			33.6%			33.2%			33.7%		
Total = 0 taxable income	19.1%			18.0%			17.2%			13.4%		
Total > 0 taxable income	46.8%			48.4%			49.6%			52.9%		
Total	100.0%			100.0%			100.0%			100.0%		

COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2013 – 2016

Sector	2013			2014			2015			2016		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	13 624	-121	124	14 436	-169	138	14 084	-344	135	9 835	-84	130
Agriculture, forestry and fishing	4 941	-1 141	97	5 149	-1 188	137	5 032	-1 120	145	3 881	-969	149
Bricks, ceramic, glass, cement and similar products	996	-27	11	907	-34	13	816	-12	14	613	-3	10
Catering and accommodation	7 274	-654	38	7 237	-682	48	6 944	-532	57	4 967	-381	45
Chemicals and chemical, rubber and plastic products	1 309	47	36	1 386	51	42	1 342	46	41	1 008	95	35
Clothing and footwear	2 124	-44	14	2 028	-48	16	1 896	-45	22	1 422	-70	17
Coal and petroleum products	180	-9	2	183	-17	2	193	-18	3	127	-1	3
Construction	22 310	-721	203	23 088	-525	256	22 553	-508	248	16 021	-526	187
Educational services	2 641	13	33	2 689	1	36	2 603	-7	45	1 917	-1	25
Electricity, gas and water	1 124	-0	14	1 153	14	23	1 150	-16	20	854	-32	14
Financing, insurance, real estate and business services	16 263	646	325	16 090	1 030	397	15 400	1 133	416	12 078	1 248	384
Food, drink and tobacco	2 640	-1 869	17	2 586	-1 889	20	2 500	-1 820	25	1 822	-76	22
Leather, leather goods and fur (excl. footwear & clothing)	192	-6	4	193	11	4	178	9	3	126	12	4
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	3 058	100	70	2 886	84	82	2 732	119	79	2 061	58	74
Medical, dental and other health and veterinary services	2 480	791	167	2 659	943	199	2 704	1 054	223	2 314	934	202
Metal (including metal products)	2 463	-74	50	2 485	-44	58	2 269	-40	58	1 756	-57	50
Mining and quarrying	345	-9	9	391	-5	11	409	-21	8	385	-20	8
Other manufacturing industries	2 415	-51	42	2 367	-46	48	2 273	-43	48	1 603	8	49
Paper, printing and publishing	2 311	-26	29	2 280	-38	30	2 190	-1	34	1 628	-14	28
Personal and household services	4 538	-124	21	4 668	-140	22	4 324	-121	26	3 176	-72	20
Recreation and cultural services	2 069	-43	27	2 169	-43	25	2 115	-82	24	1 534	-13	28
Research and scientific institutes	294	17	5	313	20	8	301	40	12	243	30	8
Retail trade	15 433	-105	141	15 463	19	172	14 710	51	184	10 842	122	154
Scientific, optical and similar equipment	432	28	12	455	20	13	443	10	13	351	36	12
Social and related community services	162	-12	0	121	-8	1	76	-5	-	43	0	0
Specialised repair services	3 303	-78	27	3 233	-65	35	3 001	-57	31	2 173	-36	27
Textiles	789	-15	9	770	-49	11	670	-63	11	510	-24	10
Transport equipment	817	-60	8	802	-58	8	723	-33	11	470	-33	12
Transport, storage and communications	6 989	-289	80	7 017	-219	110	6 768	-207	105	4 890	-81	95
Vehicles, parts and accessories	3 425	-138	35	3 460	-95	43	3 343	-153	45	2 595	-75	42
Wholesale trade	5 010	1	62	5 128	132	87	4 833	124	96	3 645	95	82
Wood, wood products and furniture	1 402	-174	12	1 355	-131	18	1 260	-83	23	949	-70	22
Other ²	24	0	0	26	-1	0	32	1	0	21	4	1
Total	133 377		1 726	135 173		2 114	129 867		2 203	95 860		1 949

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2013 – 2016 (continued)

Tax year		2013		2014		2015		2016	
Sector	Percentage of total	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services		10.2%	7.2%	10.7%	6.5%	10.8%	6.1%	10.3%	6.7%
Agriculture, forestry and fishing		3.7%	5.6%	3.8%	6.5%	3.9%	6.6%	4.0%	7.6%
Bricks, ceramic, glass, cement and similar products		0.7%	0.6%	0.7%	0.6%	0.6%	0.6%	0.6%	0.5%
Catering and accommodation		5.5%	2.2%	5.4%	2.3%	5.3%	2.6%	5.2%	2.3%
Chemicals and chemical, rubber and plastic products		1.0%	2.1%	1.0%	2.0%	1.0%	1.9%	1.1%	1.8%
Clothing and footwear		1.6%	0.8%	1.5%	0.8%	1.5%	1.0%	1.5%	0.9%
Coal and petroleum products		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
Construction		16.7%	11.8%	17.1%	12.1%	17.4%	11.2%	16.7%	9.6%
Educational services		2.0%	1.9%	2.0%	1.7%	2.0%	2.0%	2.0%	1.3%
Electricity, gas and water		0.8%	0.8%	0.9%	1.1%	0.9%	0.9%	0.9%	0.7%
Financing, insurance, real estate and business services		12.2%	18.9%	11.9%	18.8%	11.9%	18.9%	12.6%	19.7%
Food, drink and tobacco		2.0%	1.0%	1.9%	1.0%	1.9%	1.1%	1.9%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%
Long term insurance		—	—	—	—	—	—	—	—
Machinery and related items		2.3%	4.0%	2.1%	3.9%	2.1%	3.6%	2.2%	3.8%
Medical, dental and other health and veterinary services		1.9%	9.7%	2.0%	9.4%	2.1%	10.1%	2.4%	10.3%
Metal (including metal products)		1.8%	2.9%	1.8%	2.8%	1.7%	2.6%	1.8%	2.6%
Mining and quarrying		0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.4%	0.4%
Other manufacturing industries		1.8%	2.4%	1.8%	2.2%	1.8%	2.2%	1.7%	2.5%
Paper, printing and publishing		1.7%	1.7%	1.7%	1.4%	1.7%	1.6%	1.7%	1.4%
Personal and household services		3.4%	1.2%	3.5%	1.1%	3.3%	1.2%	3.3%	1.0%
Recreation and cultural services		1.6%	1.6%	1.6%	1.2%	1.6%	1.1%	1.6%	1.4%
Research and scientific institutes		0.2%	0.3%	0.2%	0.4%	0.2%	0.5%	0.3%	0.4%
Retail trade		11.6%	8.2%	11.4%	8.1%	11.3%	8.3%	11.3%	7.9%
Scientific, optical and similar equipment		0.3%	0.7%	0.3%	0.6%	0.3%	0.6%	0.4%	0.6%
Social and related community services		0.1%	0.0%	0.1%	0.1%	0.1%	—	0.0%	0.0%
Specialised repair services		2.5%	1.5%	2.4%	1.7%	2.3%	1.4%	2.3%	1.4%
Textiles		0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%
Transport equipment		0.6%	0.5%	0.6%	0.4%	0.6%	0.5%	0.5%	0.6%
Transport, storage and communications		5.2%	4.6%	5.2%	5.2%	5.2%	4.7%	5.1%	4.9%
Vehicles, parts and accessories		2.6%	2.1%	2.6%	2.0%	2.6%	2.0%	2.7%	2.2%
Wholesale trade		3.8%	3.6%	3.8%	4.1%	3.7%	4.4%	3.8%	4.2%
Wood, wood products and furniture		1.1%	0.7%	1.0%	0.8%	1.0%	1.0%	1.0%	1.1%
Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2013 – 2016

Tax year	2013			2014			2015			2016		
Economic activity ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	5 286	-1 150	106	5 540	-1 193	149	5 441	-1 141	153	4 266	-989	156
Agriculture, forestry and fishing	4 941	-1 141	97	5 149	-1 188	137	5 032	-1 120	145	3 881	-969	149
Mining and quarrying	345	-9	9	391	-5	11	409	-21	8	385	-20	8
Secondary sector	21 128	-2 181	533	20 683	-2 698	645	19 485	-2 499	652	31 321	-697	550
Manufacturing ²	1 124	-0	316	1 153	-2 187	366	1 948	-1 975	385	14 446	-139	349
Electricity, gas and water	22 310	-721	203	23 088	-525	256	22 553	-508	248	16 021	-526	187
Construction	83 505	-95	1 087	84 683	724	1 320	81 206	891	1 397	60 252	1 686	1 242
Tertiary sector	34 445	-975	304	34 521	-691	385	32 831	-568	412	24 222	-276	351
Wholesale and retail trade, catering and accommodation ³	6 989	-289	80	7 017	-219	110	6 768	-207	105	4 890	-81	95
Transport, storage and communication	30 181	543	455	30 839	881	543	29 785	828	562	22 156	1 194	521
Financial intermediation, insurance, real-estate and business services ⁴	11 890	625	249	12 306	753	283	11 822	839	318	8 984	848	275
Community, social and personal services ⁵	24	0	0	26	-1	0	32	1	0	21	4	1
Other⁶	133 377	1 726	1 726	135 173	-1	2 114	129 867	1	2 203	95 860	4	1 949
Total												
Percentage of total												
Primary sector	4.0%	-1.1%	6.1%	4.1%	-1.2%	7.0%	4.2%	-1.1%	7.0%	4.5%	-0.9%	8.0%
Agriculture, forestry and fishing	3.7%	-1.1%	5.6%	3.8%	-1.2%	6.5%	3.9%	-1.1%	6.6%	4.0%	-1.0%	7.6%
Mining and quarrying	0.3%	-0.0%	0.5%	0.3%	-0.0%	0.5%	0.3%	-0.0%	0.4%	0.4%	-0.0%	0.4%
Secondary sector	33.4%	-2.2%	30.9%	33.2%	-2.7%	30.5%	33.3%	-2.5%	29.6%	32.7%	-1.9%	28.2%
Manufacturing	15.8%	-0.0%	18.3%	15.3%	-2.2%	17.3%	15.0%	-2.0%	17.5%	15.1%	-1.9%	17.9%
Electricity, gas and water	0.8%	-0.0%	0.8%	0.9%	-0.0%	1.1%	0.9%	-0.0%	0.9%	0.9%	-0.0%	0.7%
Construction	16.7%	-0.7%	11.8%	17.1%	-0.8%	12.1%	17.4%	-0.7%	11.2%	16.7%	-0.6%	9.6%
Tertiary sector	62.6%	1.1%	63.0%	62.6%	1.5%	62.5%	62.5%	1.5%	63.4%	62.9%	1.5%	63.7%
Wholesale and retail trade, catering and accommodation	25.8%	0.3%	17.6%	25.5%	0.3%	18.2%	25.3%	0.3%	18.7%	25.3%	0.3%	18.0%
Transport, storage and communication	5.2%	0.3%	4.6%	5.2%	0.3%	5.2%	5.2%	0.3%	4.7%	5.1%	0.3%	4.9%
Financial intermediation, insurance, real-estate and business services	22.6%	0.3%	26.4%	22.8%	0.3%	25.7%	22.9%	0.3%	25.5%	23.1%	0.3%	26.8%
Community, social and personal services	8.9%	0.3%	14.4%	9.1%	0.3%	13.4%	9.1%	0.3%	14.4%	9.4%	0.3%	14.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%

1. SARS source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.

6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2013–2016

Sector	2013			2014			2015			2016		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	5 214	905	117	5 837	1 090	136	5 889	1 083	134	4 659	1 000	130
Agriculture, forestry and fishing	2 037	656	97	2 185	861	137	2 240	928	145	1 911	893	149
Bricks, ceramic, glass, cement and similar products	386	85	11	381	96	13	357	97	14	276	83	10
Catering and accommodation	2 944	384	38	3 072	457	48	3 125	507	57	2 369	421	45
Chemicals and chemical, rubber and plastic products	717	237	36	770	279	42	753	276	41	598	232	35
Clothing and footwear	1 167	152	14	1 145	169	16	1 083	192	22	813	149	17
Coal and petroleum products	90	17	2	88	17	2	88	25	3	60	23	3
Construction	8 095	1 475	197	8 855	1 802	249	8 907	1 853	244	6 932	1 502	187
Educational services	1 307	225	27	1 369	281	36	1 349	305	45	1 002	208	25
Electricity, gas and water	535	110	14	554	145	22	555	147	20	416	110	14
Financing, insurance, real estate and business services	8 866	2 245	323	9 063	2 728	397	8 824	2 801	415	7 319	2 563	384
Food, drink and tobacco	1 231	175	17	1 201	205	20	1 173	227	25	878	197	22
Leather, leather goods and fur (excl. footwear & clothing)	99	26	4	104	30	4	95	24	3	74	24	4
Long term insurance	—	—	—	—	—	—	—	—	—	—	—	—
Machinery and related items	1 749	504	70	1 624	561	82	1 574	547	79	1 168	478	74
Medical, dental and other health and veterinary services	1 764	920	167	1 909	1 098	199	1 945	1 204	223	1 723	1 089	202
Metal (including metal products)	1 265	353	50	1 302	414	58	1 184	402	58	894	332	50
Mining and quarrying	152	54	9	181	73	11	164	58	8	133	50	8
Other manufacturing industries	1 111	297	42	1 080	332	48	1 055	329	47	813	308	49
Paper, printing and publishing	1 090	232	29	1 056	245	30	1 057	261	34	809	212	28
Personal and household services	1 959	221	21	2 145	247	22	2 063	272	26	1 571	221	20
Recreation and cultural services	912	183	26	1 003	202	25	987	207	24	795	206	28
Research and scientific institutes	146	39	5	158	54	8	150	66	12	132	51	8
Retail trade	8 679	1 362	140	9 065	1 598	171	8 985	1 686	184	6 863	1 412	154
Scientific, optical and similar equipment	250	80	12	257	88	13	226	83	13	217	79	12
Social and related community services	14	1	0	6	1	0	3	0	—	9	2	0
Specialised repair services	1 598	257	26	1 585	308	35	1 542	289	31	1 144	241	27
Textiles	363	70	9	408	86	11	354	82	11	271	74	10
Transport equipment	362	64	8	338	67	8	343	79	11	225	74	12
Transport, storage and communications	3 343	634	77	3 468	781	110	3 338	808	104	2 622	704	95
Vehicles, parts and accessories	1 836	331	35	1 843	384	43	1 787	391	45	1 441	357	42
Wholesale trade	2 525	506	62	2 744	671	87	2 576	682	96	2 068	605	82
Wood, wood products and furniture	604	105	12	639	148	18	633	171	23	482	153	22
Other ²	6	0	0	5	0	0	16	3	0	13	4	1
Total	62 416	1 698	1 698	65 440	2 101	2 101	64 420	2 196	2 196	50 700	1 948	1 948

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

COMPANY INCOME TAX

Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2013 – 2016

Sector	2013			2014			2015			2016		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	3 611	-1 026	0	3 866	-1 259	2	3 970	-1 428	0	2 858	-1 085	0
Agriculture, forestry and fishing	2 208	-1 797	0	2 213	-2 049	-	2 104	-2 048	-	1 601	-1 862	-
Bricks, ceramic, glass, cement and similar products	352	-112	-	330	-131	-	269	-109	-	210	-85	-
Catering and accommodation	2 675	-1 038	0	2 638	-1 139	0	2 436	-1 039	-	1 859	-801	-
Chemicals and chemical, rubber and plastic products	494	-190	-	501	-228	-	470	-229	-	345	-138	-
Clothing and footwear	652	-196	-	641	-216	0	589	-237	-	481	-220	-
Coal and petroleum products	59	-26	-	59	-33	-	70	-43	-	42	-24	0
Construction	6 330	-2 196	1	6 334	-2 327	1	6 120	-2 361	2	4 624	-2 028	0
Educational services	914	-212	0	941	-280	-	887	-312	0	696	-209	-
Electricity, gas and water	380	-110	-	401	-131	1	393	-163	-	323	-142	-
Financing, insurance, real estate and business services	5 885	-1 598	2	5 691	-1 698	0	5 334	-1 668	1	4 016	-1 315	0
Food, drink and tobacco	962	-2 044	0	950	-2 094	-	890	-2 047	-	679	-273	-
Leather, leather goods and fur (excl. footwear & clothing)	69	-32	-	72	-19	-	64	-15	-	45	-12	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	1 139	-404	-	1 100	-477	-	1 021	-427	0	807	-421	-
Medical, dental and other health and veterinary services	561	-129	-	589	-156	-	591	-150	0	491	-155	-
Metal (including metal products)	1 030	-427	-	1 030	-458	-	971	-442	0	810	-389	-
Mining and quarrying	110	-63	-	111	-78	-	125	-78	-	89	-70	-
Other manufacturing industries	911	-348	-	927	-378	0	843	-372	0	577	-300	-
Paper, printing and publishing	878	-258	-	899	-283	-	845	-262	-	636	-226	-
Personal and household services	1 823	-345	-	1 822	-387	-	1 642	-394	-	1 242	-292	-
Recreation and cultural services	867	-225	1	888	-245	-	873	-289	-	591	-219	-
Research and scientific institutes	87	-22	-	97	-35	-	96	-27	-	83	-21	-
Retail trade	5 274	-1 467	1	5 061	-1 579	-	4 652	-1 635	0	3 412	-1 290	-
Scientific, optical and similar equipment	135	-52	-	146	-67	-	159	-73	-	98	-43	-
Social and related community services	43	-13	-	36	-8	-	20	-5	-	11	-2	-
Specialised repair services	1 325	-336	-	1 289	-373	0	1 162	-346	-	852	-277	0
Textiles	283	-85	-	273	-135	-	261	-146	-	196	-98	-
Transport equipment	291	-124	0	301	-125	-	240	-112	-	167	-107	-
Transport, storage and communications	2 495	-922	3	2 542	-1 000	-	2 494	-1 015	0	1 808	-785	0
Vehicles, parts and accessories	1 353	-469	0	1 360	-479	-	1 354	-544	-	1 041	-432	-
Wholesale trade	1 619	-505	0	1 622	-539	1	1 613	-559	-	1 178	-511	-
Wood, wood products and furniture	687	-279	-	615	-279	-	542	-254	-	413	-223	-
Other ²	5	-0	-	6	-2	-	7	-2	-	1	-0	-
Total	45 507		10	45 351		5	43 107		4	32 282		0

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2013 – 2016

Sector	2013			2014			2015			2016		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	4 799	-	7	4 733	-	0	4 225	-	0	2 318	-	-
Agriculture, forestry and fishing	696	-	-	751	-	-	688	-	-	369	-	-
Bricks, ceramic, glass, cement and similar products	258	-	-	196	-	0	190	-	-	127	-	-
Catering and accommodation	1 655	-	0	1 527	-	0	1 383	-	0	739	-	-
Chemicals and chemical, rubber and plastic products	98	-	-	115	-	-	119	-	-	65	-	-
Clothing and footwear	305	-	-	242	-	-	224	-	-	128	-	-
Coal and petroleum products	31	-	-	36	-	-	35	-	0	25	-	-
Construction	7 885	-	5	7 899	-	6	7 526	-	1	4 465	-	1
Educational services	420	-	6	379	-	-	367	-	-	219	-	-
Electricity, gas and water	209	-	-	198	-	-	202	-	-	115	-	-
Financing, insurance, real estate and business services	1 512	-	-	1 336	-	0	1 242	-	0	743	-	-
Food, drink and tobacco	447	-	-	435	-	-	437	-	-	265	-	-
Leather, leather goods and fur (excl. footwear & clothing)	24	-	-	17	-	-	19	-	-	7	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	170	-	-	162	-	-	137	-	-	86	-	-
Medical, dental and other health and veterinary services	155	-	-	161	-	-	168	-	-	100	-	-
Metal (including metal products)	168	-	0	153	-	-	114	-	-	52	-	-
Mining and quarrying	83	-	0	99	-	0	120	-	0	163	-	-
Other manufacturing industries	393	-	-	360	-	0	375	-	0	213	-	-
Paper, printing and publishing	343	-	-	325	-	-	288	-	-	183	-	0
Personal and household services	756	-	0	701	-	-	619	-	-	363	-	0
Recreation and cultural services	290	-	-	278	-	-	255	-	0	148	-	-
Research and scientific institutes	61	-	-	58	-	-	55	-	-	28	-	-
Retail trade	1 480	-	-	1 337	-	0	1 073	-	-	567	-	0
Scientific, optical and similar equipment	47	-	-	52	-	-	58	-	-	36	-	-
Social and related community services	105	-	-	79	-	1	53	-	-	23	-	-
Specialised repair services	380	-	0	359	-	-	297	-	0	177	-	-
Textiles	143	-	-	89	-	-	55	-	-	43	-	-
Transport equipment	164	-	-	163	-	-	140	-	-	78	-	-
Transport, storage and communications	1 151	-	0	1 007	-	-	936	-	0	460	-	-
Vehicles, parts and accessories	236	-	0	257	-	-	202	-	-	113	-	-
Wholesale trade	866	-	-	762	-	-	644	-	0	399	-	-
Wood, wood products and furniture	111	-	-	101	-	-	85	-	-	54	-	-
Other ²	13	-	-	15	-	-	9	-	-	7	-	-
Total	25 454	18	18	24 382	7	7	22 340	2	2	12 878	1	1

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A3.7.7: Small business corporations: Tax assessed by turnover group, 2013 – 2016

Tax year	2013		2014		2015		2016	
Turnover group	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	38 846	114	36 848	92	33 246	67	20 435	43
B: 100 001 to 250 000	9 424	4	8 940	3	8 540	4	6 119	4
C: 250 001 to 500 000	13 252	13	12 773	13	11 918	13	8 491	8
D: 500 001 to 750 000	10 513	18	10 487	22	9 735	19	7 359	14
E: 750 001 to 1 000 000	9 706	27	10 353	29	10 270	31	7 926	21
F: 1 000 001 to 2 500 000	23 748	187	24 102	188	23 332	183	18 022	153
G: 2 500 001 to 5 000 000	15 059	375	15 739	381	15 833	393	12 792	334
H: 5 000 001 to 7 500 000	6 338	341	6 969	365	7 153	386	6 003	342
I: 7 500 001 to 10 000 000	3 418	272	3 840	310	3 926	303	3 509	303
J: 10 000 001 to 14 000 000	2 960	346	3 163	370	3 531	406	2 973	343
K: 14 000 000 to 20 000 000	113	26	1 959	342	2 380	397	2 231	384
L: 20 000 000 to +	–	–	–	–	3	0	–	–
Total	133 377	1 726	135 173	2 114	129 867	2 203	95 860	1 949

COMPANY INCOME TAX

Table A3.8.1: Assessed companies : number of taxpayers by taxable income group, 2006 and 2015

Taxable Income Group	Number of taxpayers - per Tax Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
A: <-10 000 000	1 607	1 726	1 950	2 427	2 734	2 971	3 146	3 440	3 684	3 985
B: -5 000 001 to -10 000 000	1 158	1 332	1 541	1 847	2 089	2 269	2 501	2 652	2 903	3 163
C: -1 000 001 to -5 000 000	6 666	7 740	9 163	11 033	12 620	14 132	15 150	16 397	17 215	18 070
D: -500 001 to -1 000 000	6 271	7 350	8 531	10 177	11 502	12 234	12 904	13 366	13 685	13 955
E: -250 001 to -500 000	9 309	10 790	11 965	13 415	14 362	14 730	14 859	15 110	15 203	15 307
F: -100 001 to -250 000	15 446	16 978	17 776	18 734	19 570	19 108	18 689	18 510	18 486	18 076
G: -1 to -100 000	52 444	51 171	48 169	46 611	45 240	43 042	41 637	40 844	40 065	39 545
H: =0	69 397	59 657	55 813	58 228	57 187	56 791	55 846	54 714	53 993	53 564
I: 1 to 100 000	54 932	52 977	50 124	42 246	40 103	38 147	36 910	35 383	34 168	33 131
J: 100 001 to 250 000	17 360	18 191	18 606	18 183	17 963	18 182	18 099	17 832	17 316	17 047
K: 250 001 to 500 000	11 119	13 001	13 810	13 914	13 870	14 147	14 473	14 754	14 864	14 632
L: 500 001 to 750 000	4 985	5 739	6 247	6 465	6 467	6 894	7 024	7 230	7 573	7 774
M: 750 001 to 1 000 000	2 908	3 590	3 907	4 070	4 367	4 546	4 637	4 806	5 092	5 082
N: 1 000 001 to 2 500 000	6 838	8 239	9 356	9 507	9 053	9 484	9 968	10 365	10 660	10 965
O: 2 500 001 to 5 000 000	3 065	3 778	4 389	4 390	4 399	4 545	4 905	5 051	5 162	5 407
P: 5 000 001 to 7 500 000	1 133	1 455	1 767	1 837	1 763	1 792	1 908	1 927	2 059	2 166
Q: 7 500 001 to 10 000 000	594	833	949	961	929	980	1 055	1 104	1 187	1 213
R: 10 000 001 to 25 000 000	1 174	1 591	1 842	1 954	1 820	1 972	2 081	2 199	2 282	2 465
S: 25 000 001 to 50 000 000	457	580	721	672	644	665	745	824	893	902
T: 50 000 001 to 75 000 000	186	222	253	246	254	254	275	258	279	305
U: 75 000 001 to 100 000 000	85	102	112	110	109	127	132	172	160	163
V: 100 000 001 to 200 000 000	141	185	223	224	213	201	245	247	255	253
W: >200 000 001	198	246	259	222	215	260	284	288	289	303
Total	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473
Total < 0 taxable income	92 901	97 087	99 095	104 244	108 117	108 486	108 886	110 319	111 241	112 101
Total = 0 taxable income	69 397	59 657	55 813	58 228	57 187	56 791	55 846	54 714	53 993	53 564
Total > 0 taxable income	105 175	110 729	112 565	105 001	102 169	102 196	102 741	102 440	102 239	101 808
Total	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473	267 473
Percentage										
Total < 0 taxable income	34.7%	36.3%	37.0%	39.0%	40.4%	40.6%	40.7%	41.2%	41.6%	41.9%
Total = 0 taxable income	25.9%	22.3%	20.9%	21.8%	21.4%	21.2%	20.9%	20.5%	20.2%	20.0%
Total > 0 taxable income	39.3%	41.4%	42.1%	39.3%	38.2%	38.2%	38.4%	38.3%	38.2%	38.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.8.2: Assessed companies : cumulative taxable income by taxable income group, 2006 and 2015

Taxable Income Group	(R million) per Tax Year										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
A: <-10 000 000	-125 470	-128 941	-159 116	-207 955	-241 884	-258 482	-276 344	-312 956	-371 367	-438 834	
B: -5 000 001 to -10 000 000	-8 127	-9 292	-10 763	-12 976	-14 558	-15 793	-17 453	-18 592	-20 236	-22 106	
C: -1 000 001 to -5 000 000	-14 204	-16 381	-19 406	-23 349	-26 577	-29 787	-32 179	-34 988	-36 966	-39 009	
D: -500 001 to -1 000 000	-4 402	-5 159	-6 017	-7 175	-8 147	-8 655	-9 166	-9 499	-9 774	-9 950	
E: -250 001 to -500 000	-3 298	-3 824	-4 258	-4 782	-5 143	-5 270	-5 333	-5 446	-5 476	-5 509	
F: -100 001 to -250 000	-2 507	-2 761	-2 915	-3 088	-3 231	-3 170	-3 100	-3 072	-3 070	-3 009	
G: -1 to -100 000	-1 489	-1 521	-1 475	-1 457	-1 433	-1 373	-1 343	-1 306	-1 280	-1 265	
H: =0	-	-	-	-	-	-	-	-	-	-	
I: 1 to 100 000	1 591	1 608	1 572	1 482	1 437	1 402	1 381	1 344	1 310	1 289	
J: 100 001 to 250 000	2 839	2 969	3 058	2 989	2 963	2 995	2 999	2 953	2 873	2 828	
K: 250 001 to 500 000	3 933	4 582	4 892	4 922	4 917	5 017	5 147	5 270	5 344	5 274	
L: 500 001 to 750 000	3 044	3 515	3 832	3 965	3 975	4 223	4 315	4 431	4 645	4 764	
M: 750 001 to 1 000 000	2 517	3 112	3 383	3 527	3 810	3 967	4 059	4 200	4 440	4 443	
N: 1 000 001 to 2 500 000	10 720	12 955	14 707	14 977	14 353	14 894	15 693	16 397	16 908	17 324	
O: 2 500 001 to 5 000 000	10 732	13 301	15 440	15 474	15 439	15 981	17 217	17 737	18 152	19 025	
P: 5 000 001 to 7 500 000	6 927	8 882	10 787	11 211	10 758	10 921	11 643	11 693	12 582	13 220	
Q: 7 500 001 to 10 000 000	5 149	7 146	8 224	8 281	8 051	8 463	9 104	9 526	10 283	10 498	
R: 10 000 001 to 25 000 000	18 048	24 736	28 558	30 470	28 076	30 458	32 364	34 027	35 369	38 324	
S: 25 000 001 to 50 000 000	15 984	20 315	24 911	23 252	22 234	23 076	25 490	28 666	30 932	30 973	
T: 50 000 001 to 75 000 000	11 331	13 430	15 514	15 156	15 579	15 560	16 955	15 763	17 201	18 442	
U: 75 000 001 to 100 000 000	7 236	8 736	9 853	9 412	9 352	10 864	11 418	14 859	13 586	13 966	
V: 100 000 001 to 200 000 000	20 228	25 853	31 220	32 127	30 104	28 193	33 505	34 630	35 788	34 908	
W: >200 000 001	213 847	272 146	326 528	226 448	238 756	303 294	311 429	342 885	343 258	342 223	
Total	174 629	255 407	298 529	142 911	108 831	156 778	157 801	158 522	104 502	37 819	
Total < 0 taxable income	-159 497	-167 879	-203 950	-260 782	-300 973	-322 530	-344 918	-385 859	-448 169	-519 682	
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-	
Total > 0 taxable income	334 126	423 286	502 479	403 693	409 804	479 308	502 719	544 381	552 671	557 501	
Total	174 629	255 407	298 529	142 911	108 831	156 778	157 801	158 522	104 502	37 819	

COMPANY INCOME TAX

Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2006 and 2015

Taxable Income Group	(R million) per Tax Year										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
A: <-10 000 000	345	324	515	579	546	608	540	604	658	1 178	
B: -5 000 001 to -10 000 000	-	8	-	-	1	-	24	-	-	7	
C: -1 000 001 to -5 000 000	59	3	2	31	-	1	87	1	2	11	
D: -500 001 to -1 000 000	-	-	-	-	1	-	-	-	-	-	
E: -250 001 to -500 000	-	-	-	-	-	-	-	-	-	-	
F: -100 001 to -250 000	-	-	1	-	-	-	-	-	-	-	
G: -1 to -100 000	-	-	-	-	-	-	-	-	1	-	
H: =0	6	1	3	50	-	-	-	2	1	3	
I: 1 to 100 000	363	344	328	288	272	262	255	251	241	235	
J: 100 001 to 250 000	683	684	695	651	641	645	640	613	591	581	
K: 250 001 to 500 000	1 046	1 121	1 167	1 132	1 137	1 136	1 162	1 121	1 120	1 103	
L: 500 001 to 750 000	857	962	1 035	1 034	1 032	1 093	1 111	1 104	1 107	1 129	
M: 750 001 to 1 000 000	720	873	937	948	1 021	1 063	1 082	1 100	1 138	1 133	
N: 1 000 001 to 2 500 000	3 098	3 721	4 176	4 136	3 961	4 110	4 327	4 503	4 607	4 709	
O: 2 500 001 to 5 000 000	3 113	3 857	4 420	4 326	4 316	4 466	4 810	4 952	5 061	5 295	
P: 5 000 001 to 7 500 000	2 004	2 578	3 093	3 137	3 013	3 074	3 259	3 272	3 526	3 690	
Q: 7 500 001 to 10 000 000	1 496	2 074	2 357	2 320	2 256	2 370	2 549	2 666	2 874	2 931	
R: 10 000 001 to 25 000 000	5 243	7 218	8 180	8 556	7 872	8 545	9 062	9 523	9 900	10 702	
S: 25 000 001 to 50 000 000	4 649	5 985	7 068	6 523	6 235	6 473	7 128	8 018	8 645	8 607	
T: 50 000 001 to 75 000 000	3 303	3 900	4 397	4 234	4 379	4 381	4 754	4 413	4 912	5 124	
U: 75 000 001 to 100 000 000	2 106	2 538	2 790	2 657	2 626	3 040	3 206	4 170	3 797	3 880	
V: 100 000 001 to 200 000 000	5 941	7 551	8 854	9 108	8 473	7 895	9 310	9 680	10 032	9 808	
W: >200 000 001	62 074	79 000	92 403	63 700	66 925	84 997	87 046	96 089	96 137	95 760	
Total	97 106	122 742	142 421	113 410	114 707	134 159	140 352	152 082	154 350	155 886	
Total < 0 taxable income	404	335	518	610	548	609	651	605	661	1 196	
Total = 0 taxable income	6	1	3	50	-	-	-	2	1	3	
Total > 0 taxable income	96 696	122 406	141 900	112 750	114 159	133 550	139 701	151 475	153 688	154 687	
Total	97 106	122 742	142 421	113 410	114 707	134 159	140 352	152 082	154 350	155 886	

COMPANY INCOME TAX

Table A3.8.4: Assessed companies: effective tax rate by taxable income group, 2006 and 2015

Taxable Income Group	Effective tax rate (%) - per Tax Year										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
A: <-10 000 000	-0.3%	-0.3%	-0.3%	-0.3%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.3%	
B: -5 000 001 to -10 000 000	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: -1 000 001 to -5 000 000	-0.4%	0.0%	0.0%	-0.1%	0.0%	0.0%	-0.3%	0.0%	0.0%	0.0%	
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: -250 001 to -500 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
F: -100 001 to -250 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
GI: -1 to -100 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	
HI: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
I: 1 to 100 000	22.8%	21.4%	20.9%	19.4%	18.9%	18.7%	18.5%	18.7%	18.4%	18.2%	
J: 100 001 to 250 000	24.1%	23.0%	22.7%	21.8%	21.6%	21.5%	21.3%	20.8%	20.6%	20.5%	
K: 250 001 to 500 000	26.6%	24.5%	23.9%	23.0%	23.1%	22.6%	22.6%	21.3%	21.0%	20.9%	
L: 500 001 to 750 000	28.2%	27.4%	27.0%	26.1%	26.0%	25.9%	25.7%	24.9%	23.8%	23.7%	
M: 750 001 to 1 000 000	28.6%	28.1%	27.7%	26.9%	26.8%	26.8%	26.7%	26.2%	25.6%	25.5%	
N: 1 000 001 to 2 500 000	28.9%	28.7%	28.4%	27.6%	27.6%	27.6%	27.6%	27.5%	27.2%	27.2%	
O: 2 500 001 to 5 000 000	29.0%	29.0%	28.6%	28.0%	28.0%	28.0%	27.9%	27.9%	27.9%	27.8%	
P: 5 000 001 to 7 500 000	28.9%	29.0%	28.7%	28.0%	28.0%	28.1%	28.0%	28.0%	28.0%	27.9%	
Q: 7 500 001 to 10 000 000	29.1%	29.0%	28.7%	28.0%	28.0%	28.0%	28.0%	28.0%	27.9%	27.9%	
R: 10 000 001 to 25 000 000	29.1%	29.2%	28.6%	28.1%	28.0%	28.1%	28.0%	28.0%	28.0%	27.9%	
S: 25 000 001 to 50 000 000	29.1%	29.5%	28.4%	28.1%	28.0%	28.1%	28.0%	28.0%	27.9%	27.8%	
T: 50 000 001 to 75 000 000	29.2%	29.0%	28.3%	27.9%	28.1%	28.2%	28.0%	28.0%	28.6%	27.8%	
U: 75 000 001 to 100 000 000	29.1%	29.1%	28.3%	28.2%	28.1%	28.0%	28.1%	28.1%	27.9%	27.8%	
V: 100 000 001 to 200 000 000	29.4%	29.2%	28.4%	28.3%	28.1%	28.0%	27.8%	28.0%	28.0%	28.1%	
W: >200 000 001	29.0%	29.0%	28.3%	28.1%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	

VALUE-ADDED TAX

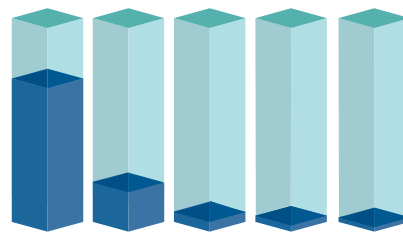
For the 2016/17 fiscal year

Registered VAT vendors



742 388 registered VAT vendors
432 072 were active

**58.2%
active**



74.8% | Companies & close corporations

19.6% | Individuals

2.6% | Trusts

1.9% | Partnerships

1.1% | Other



84.8%

Vendors making payments and receiving refunds in the bi-monthly category



37.0%

Vendors with a turnover of R1 million or less

12.5%

Vendors making payments and receiving refunds in the monthly category

Account for **78.7%** of VAT payments



Account for **90.1%** of VAT refunds



Ratio of payments and refunds



4 VALUE-ADDED TAX

KEY FACTS

In the 2016/17 fiscal year:

- Net VAT collections totalled R289.2 billion and grew by 2.9% compared to the previous year. Domestic VAT, which amounted to R321.5 billion and grew by 8.1%, was the key driver for the aggregate growth in net VAT. This was moderated by the collection of R149.3 billion in Import VAT which was a 1.0% contraction compared to the prior year and VAT refunds totalled R181.6 billion and grew by 8.7%;
- The subdued consumption expenditure by households curtailed the growth in Domestic VAT payments. Consumption was constrained by low consumer confidence and high debt levels, high costs of servicing debt as well as slow growth in employment. The main sectors that contributed to nominal Domestic VAT growth were *Financial intermediation, insurance, real estate & business services; Wholesale and retail trade, catering and accommodation;* as well as *Manufacturing;*
- VAT refunds increased the most in the *Wholesale & retail trade, catering & accommodation; Financial intermediation, insurance, real-estate & business services;* as well as in the manufacturing sectors; and
- There were 742 388 registered vendors as at 31 March 2017, of which 432 072 (58.2%) were active. A vendor is regarded as active if at least one VAT payment was received from or a VAT refund was made to the vendor during the fiscal year. Key statistics include the following:
 - The 12.5% of VAT vendors that submitted returns monthly contributed 78.7% to Domestic VAT payments and received 90.1% of VAT refunds;
 - The 84.8% of VAT vendors that submitted returns bi-monthly (every two months), accounted for 21.2% of Domestic VAT payments and received 9.9% of VAT refunds;
 - Companies and close corporations comprised 74.8% of VAT vendors, individuals 19.6%, trusts 2.6%, partnerships 1.9% and the remaining enterprises 1.1%;
 - The *Financial intermediation, insurance, real estate & business services* sector is the largest sector, constituting 41.3% of the total number of active vendors;
 - VAT vendors with a turnover of R1 million or less, i.e. below the mandatory registration threshold, constituted 30.1% of the total number of active vendors;
 - On average, for each R1 in Domestic VAT declared, R2.89 in output tax was declared and R1.89 in input tax was claimed; and
 - On average, for each R1 in VAT refund claimed, R1.10 in output tax was declared while R2.10 in input tax was claimed.

INTRODUCTION

This chapter reports on the Domestic VAT payments and VAT refunds of registered vendors as well as some information about Import VAT. More information on the latter is contained in Chapter 5.

The South African VAT system is destination-based where only the domestic consumption of goods and services is subjected to VAT. VAT is therefore payable on the supply of goods and services within South Africa as well as goods and services imported into the country. It is a broad-based tax on consumption rather than a selective tax on specific products.

South African tax legislation requires qualifying businesses (referred to as VAT vendors) to register and to charge and collect VAT on their supply of goods and services. The mechanism for charging, collecting and paying the VAT to Government is a self-assessment system that allows businesses to determine their VAT liability or refund. VAT continues to be a significant source of revenue for Government and contributes on average around 26% of all tax revenue.

The standard rate of VAT in South Africa has remained at 14% since 1993. It is applicable to most goods and services supplied in the economy and it is intended to tax all consumption of goods and services except those that are exempt or zero-rated. VAT is levied at each stage of the production and distribution chain as value is added. There are a small number of goods and services that are supplied at either zero-rate or are exempt from VAT. These consumption concessions are intended to provide relief to consumers. Some basic food items, for example, are zero-rated to assist low-income groups.

The zero rate is also applied to goods or services that are exported in line with the destination basis of VAT and is intended to free these goods and services from the burden of VAT.

Certain goods and services are exempt supplies. These are supplies of goods and services on which VAT is not charged either at the standard or zero-rate. If a business produces only exempt supplies, it cannot register as a VAT vendor and therefore it cannot charge VAT on those supplies. Furthermore, any VAT the business incurs to produce exempt supplies cannot be deducted as input tax; for example, the rental of residential property and some financial services are exempt from VAT.

Consumers may benefit more from the zero-rating of goods and services than from exempt supplies. This is because input VAT on zero-rated supplies is claimed as an input cost by the VAT vendor and VAT is levied at zero per cent (effectively no VAT) on the sales made by the VAT vendor. In contrast, neither input VAT on exempt supplies may be claimed, nor output VAT levied on exempt sales. The cost to the vendor of procuring goods and services in exempt supplies is therefore higher than the cost of supplies in zero-rated sales.

A VAT refund occurs when a vendor's input tax exceeds its output tax. Examples of circumstances under which this situation may occur include:

- Zero-rated supplies, such as goods for export, are produced. Input tax can be claimed for the production of such supplies but there will be no output tax against which to set off the input tax;
- Capital investments, Input tax on capital items results in large once-off input tax claims; and
- Restocking by vendors or the selling of merchandise below cost.

This chapter gives an overview of the following:

- The VAT register;
- Domestic VAT payments and VAT refunds;
- Input tax and output tax;
- The distribution of vendors by turnover group;
- The VAT efficiency factors; and
- The 10-year cohort analysis

THE VAT REGISTER

According to the VAT Act, it is mandatory for a business that produces taxable supplies valued at more than R1 million in any consecutive 12-month period to register for VAT. A business may also voluntarily register if the value of its taxable supplies in the previous 12 months exceeded R50 000 or if it can reasonably be expected to exceed that amount within 12 months from the date of registration.

The number of vendors registered for VAT has been steadily increasing since 2013/14. Despite the overall register increasing, the number of active vendors decreased until 2014/15. Slight increases were recorded since 2015/16. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status. In 2016/17, there were 742 388 registered VAT vendors of which 432 072 were active (see *Table 4.1*).

Table 4.1: Number of registered VAT vendors, 2013/14 - 2016/17

Fiscal year	Registered ¹	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2013/14	662 194	1.8%	424 562	-1.6%	64.1%
2014/15	679 274	2.6%	420 940	-0.9%	62.0%
2015/16	706 874	4.1%	425 225	1.0%	60.2%
2016/17	742 388	5.0%	432 072	1.6%	58.2%

1. As per register at 31 March of each year. Excludes coded cases where status is in suspense or estate or address unknown.

DOMESTIC VAT PAYMENTS AND VAT REFUNDS

The information about Domestic VAT payments and VAT refunds, shown in *Table A4.1.1*, is drawn from the Domestic payments and VAT refunds database. The values shown in the table do not match the actual collections, as published in Chapter 1, for a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds included in the published collection figures which are yet to be allocated to specific vendors;
- Debt equalisation within SARS where, for example, a VAT refund is set off against a CIT-related debt; or
- Journals passed to allocate Domestic VAT payments between different tax periods within the VAT system.

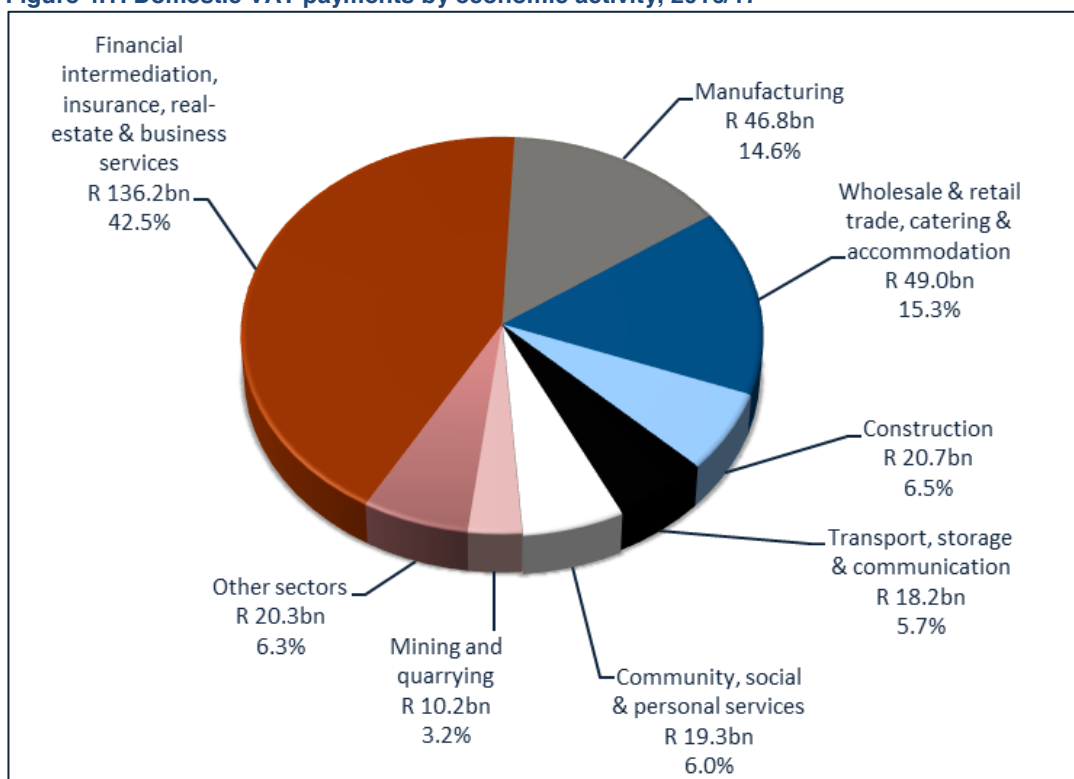
By sector

The SARS sector codes are not yet aligned with the SIC 5 system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1 & 4.2*, reclassifies the SARS sector codes according to the SIC system (SIC 5). The largest number of active VAT vendors in 2016/17, as shown in *Table A4.1.2*, were in the *Financial intermediation, insurance, real estate & business services* sector (41.3%) followed by *Wholesale & retail trade, catering & accommodation* (19.3%) and *Agriculture, forestry & fishing* (12.9%) sectors.

The *Financial intermediation, insurance, real estate & business services* sector contributed R136.2 (42.5%) billion to Domestic VAT in 2016/17, the largest contribution among all sectors. This sector also received the largest proportion of VAT refunds for the year amounting to R36.7 billion (20.3%).

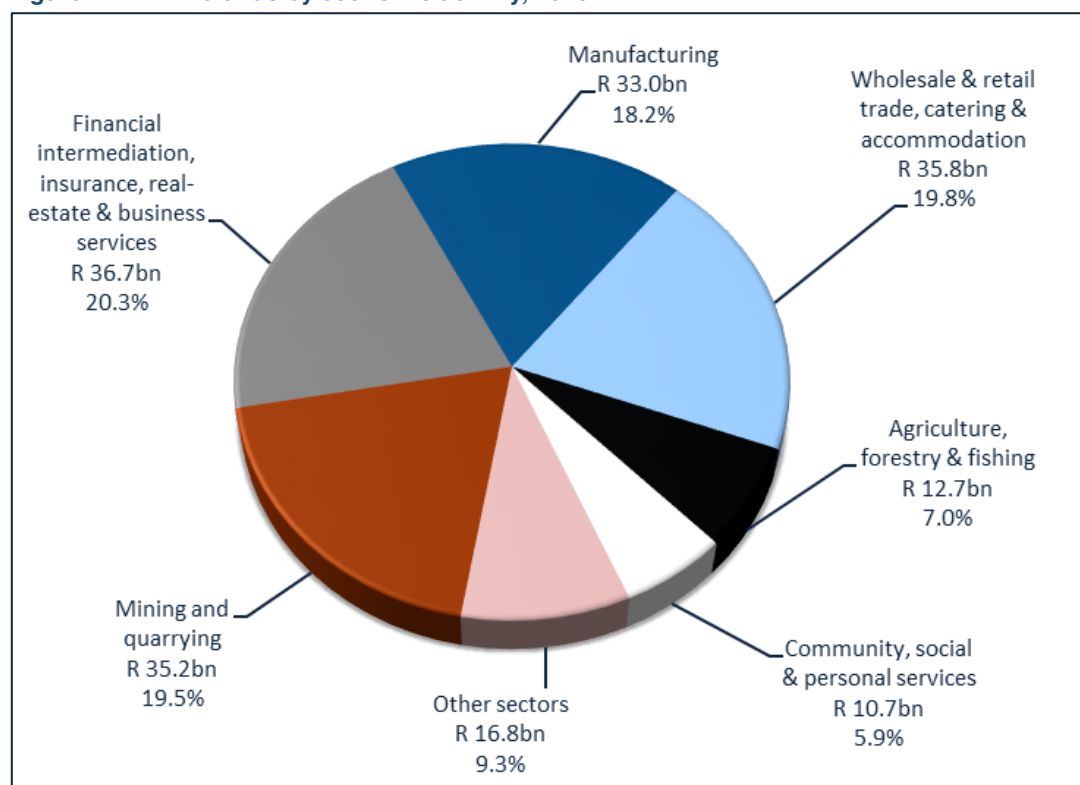
The *Mining & quarrying* sector had the second lowest number of active vendors at only 0.6% in 2016/17 and contributed R10.2 billion (3.2%) of the total Domestic VAT payments during the period. However, these vendors received the second largest proportion of R35.2 billion (19.5%) of VAT refunds. The large volume of zero-rated mineral exports makes the *Mining & quarrying* sector a negative contributor to net VAT. *Figure 4.1* shows the Domestic VAT payments by economic activity.

Figure 4.1: Domestic VAT payments by economic activity, 2016/17



The largest VAT refunds as seen in *Figure 4.2* were paid to the *Financial intermediation, insurance, real estate & business services sector*, followed by *Wholesale & retail trade, catering & accommodation*; as well as the *Mining & quarrying sector*. The *Financial intermediation, insurance, real estate & business services sector* received substantial VAT refunds mainly due to holding companies claiming high input tax on capital investments while the *Wholesale & retail trade, catering & accommodation sector*, because of vehicle manufacturers, as well as the *Mining & quarrying sector* benefited from zero-rated exports.

Figure 4.2: VAT refunds by economic activity, 2016/17



By sector - including Import VAT

Table A4.2.6 provides a fully aligned overview of declared Import VAT flows by SARS sector. Note that declarations do not always translate exactly into collections. The declared Import VAT recorded in each sector is based on bill of entry declarations and is then classified using the sector indicated by the importer's associated VAT reference number.

Although, as indicated below, the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), there is a close relationship between the two. In 2013/14, Import VAT amounts captured on bills of entry matched 99.5% of actual Import VAT collections; this ratio rose to 99.6% in 2014/15 and decreased to 99.3% in 2016/17; see *Table 4.2*.

Table 4.2: Import VAT per bills of entry vs. actual Import VAT collected, 2013/14 – 2016/17

Fiscal year	Import VAT per bills of entry (R million)	Actual Import VAT collected (R million)	Bills of entry as a percentage of actual collected
2013/14	130 439.3	131 084.6	99.5%
2014/15	136 051.8	136 544.4	99.6%
2015/16	149 187.6	150 744.5	99.0%
2016/17	148 228.0	149 265.5	99.3%

After the inclusion of Import VAT for 2016/17, as shown in *Table A4.2.7*, the *Financial intermediation, insurance, real estate & business services* sector remained the largest contributing sector with net VAT payments of R127.5 billion. The inclusion of Import VAT in an overall view of vendors reflects a more accurate picture. The contribution of the *Wholesale & retail trade, catering & accommodation* sector increased five-fold from R13.2 billion to R69.6 billion. The view of the *Mining and quarrying* sector, which is the only sector that showed a net outflow in 2016/17 before the inclusion of Import VAT, also benefited from the adjustment; the sector's net outflow decreased from R25.0 billion to R22.2 billion.

By payment category

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). When the value of a vendor's taxable supplies (turnover) in a 12-month period exceeds R30 million, the vendor is required to account for and pay VAT every month. Some farming enterprises are allowed to pay VAT six-monthly (twice a year) and small businesses with taxable supplies of less than R1.5 million in any consecutive 12-month period were permitted to pay their VAT every four months. However, the four monthly category was discontinued with effect from 1 July 2015 and vendors registered under this category were absorbed into Category B (bi-monthly February).

In 2016/17, close to 85.0% of vendors submitted returns bi-monthly as is shown in *Figure 4.3*. However, the 12.5% of vendors that submitted returns monthly contributed 78.7% to Domestic VAT payments and accounted for 90.1% of the VAT refunds as shown in *Table A4.2.1*.

Figure 4.3: Distribution of VAT vendors by payment category, 2016/17

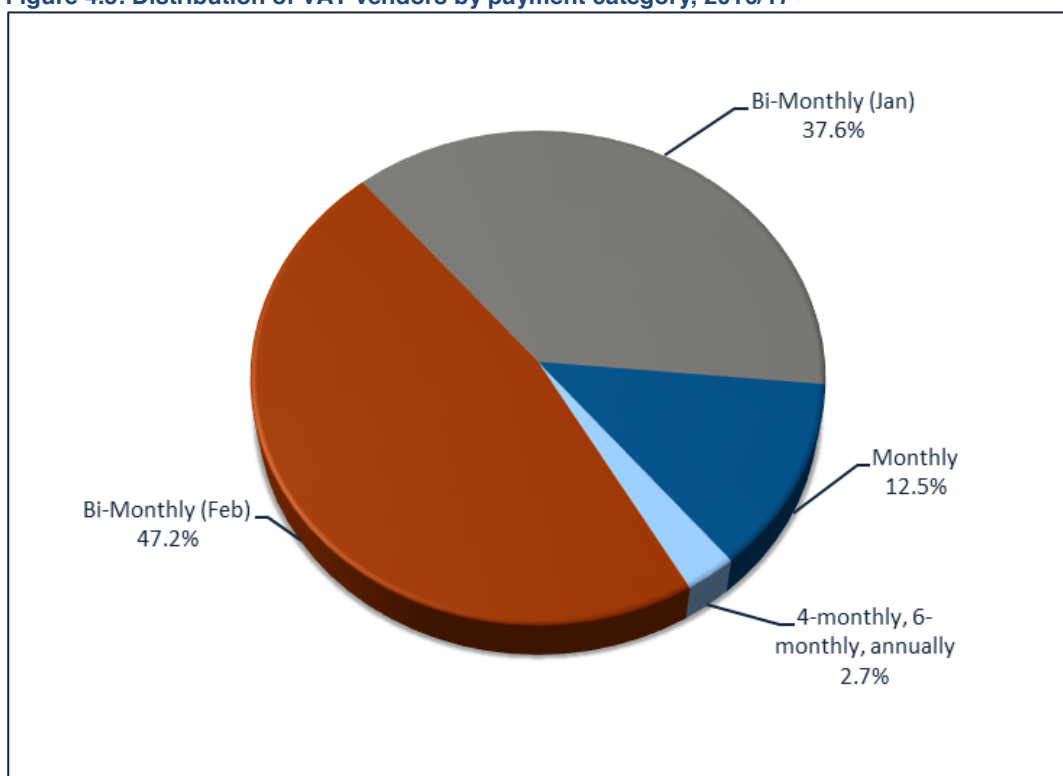


Table A4.2.1 provides a summary of the Domestic VAT payments and VAT refunds for each of the payment categories. Tables A4.2.2 to A4.2.5 provide a breakdown of the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of 53 912 vendors that submitted monthly returns in 2016/17 were in the *Financing, insurance, real estate & business services* sector (25.2%) followed by the *Retail trade* sector (13.6%).

By type of enterprise

Nearly 75% of active VAT vendors in 2016/17 were companies or close corporations. They contributed 91.5% to Domestic VAT payments and accounted for 89.8% of VAT refunds. Although individuals (sole proprietors) comprised 19.6% of VAT vendors, they only contributed 3.3% of Domestic VAT payments and accounted for 1.6% of VAT refunds.

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or “credit input” method that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed input tax) from the VAT collected on the supplies they produce (VAT collected on supplies of goods and services is termed output tax). A VAT vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. The burden of VAT, therefore, rests on the final consumer while maintaining neutrality in the business chain. However, input tax may not be claimed for some expenses. These include the cost of acquisition of motor cars as well as entertainment expenses.

VAT returns submitted to SARS reflect amounts payable to SARS, amounts refundable by SARS or reflect a zero liability (such a return is called a nil return). The input and output tax tables

(Tables A4.4.1 to A4.4.3) show the values recorded in the VAT return submissions (the relevant form is the VAT201 form).

The values for Domestic VAT payments and VAT refunds, shown in *Table A4.1.1* do not match the VAT liability shown on the VAT returns. Possible reasons for this discrepancy include:

- Adjustments may have been made during the audit process;
- Declared VAT payable amounts may not have been paid or partially paid; in this case, the difference between actual payments and the applicable liability may be part of tax debt; or
- Refunds may have been delayed due to additional verification procedures.

The total values for output tax and input tax declared are the sum of all returns (given in *Table A4.4.1*), and hence include returns related to the intermediate transactions between VAT vendors. There is no output tax payable on the supply of zero-rated goods and services; however, the input tax claimed on the acquisition of these goods and services is included in the input tax totals.

As mentioned earlier, no VAT is charged on the supply of exempt goods and services and hence no input tax (or deemed input tax) can be claimed on the acquisition of such goods and services. The value of changes in the use of goods and services, amounts related to changes in accounting practices as well as amounts written off or bad debts recovered are added to or subtracted from the total output tax declared and input tax claimed. *Table 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2013/14 - 2016/17

Fiscal year	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and/or services)	Supply of accommodation	Adjustments ¹	Total output tax
R million					
2013/14	1 035 445	32 082	2 219	10 145	1 079 891
2014/15	1 111 283	29 042	2 338	11 987	1 154 650
2015/16	1 173 226	32 020	2 540	11 363	1 219 150
2016/17	1 263 976	36 909	2 836	12 034	1 315 756
Percentage of total					
2013/14	95.9%	3.0%	0.2%	0.9%	100.0%
2014/15	96.2%	2.5%	0.2%	1.0%	100.0%
2015/16	96.2%	2.6%	0.2%	0.9%	100.0%
2016/17	96.1%	2.8%	0.2%	0.9%	100.0%

1. Comprises VAT of Change in use and export of second-hand goods, as well as VAT of Other and imported services.

From 2014/15, the supply of standard-rated goods and services contributed more than 96.0% to total output tax. Over the same period, the contribution of the supply of capital goods decreased to below 3.0%; this is in line with subdued business confidence levels that have led to low capital investments.

Table 4.4: Input tax by class of supply, 2013/14 - 2016/17

Fiscal year	Claimed on capital goods and/or services	Claimed on capital goods imported	Claimed on other goods and/or services	Claimed on other goods imported	Claimed on adjustments ¹	Total input tax
R million						
2013/14	103 996	8 734	760 137	92 470	9 131	974 467
2014/15	108 936	7 860	803 441	100 317	10 246	1 030 799
2015/16	108 896	6 586	847 472	119 698	9 546	1 092 197
2016/17	110 852	7 251	912 590	119 361	11 314	1 161 368
Percentage of total						
2013/14	10.7%	0.9%	78.0%	9.5%	0.9%	100.0%
2014/15	10.6%	0.8%	77.9%	9.7%	1.0%	100.0%
2015/16	10.0%	0.6%	77.6%	11.0%	0.9%	100.0%
2016/17	9.5%	0.6%	78.6%	10.3%	1.0%	100.0%

1. Comprises Change in use; Bad debts and Other.

As was the case in previous years, the largest portion of input tax declared relates to the purchase of other goods and services; in 2016/17, the proportion was 78.6% as seen in Table 4.4. Claims related to domestic capital purchases accounted for 9.5% of input tax. Imports were responsible for a further 10.9% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2016/17 amounted to R126.6 billion only, while the total value of import VAT on bill of entry declarations totalled R148.2 billion as shown in Table 4.2.

The relationship between output tax and input tax is best illustrated by calculating how much output tax is declared per R1 of Domestic VAT payable and how much input tax is claimed per R1 of VAT refundable.

Table 4.5 illustrates that, irrespective of whether the economy is expanding or contracting, the ratios move in a narrow range. The quantum of declarations varies according to the level of economic activity.

Table 4.5: Output/input tax declared for each R1 Domestic VAT payable and VAT refundable, 2013/14 - 2016/17

Fiscal year	For each R1 of					
	Domestic VAT payments, there is input tax claimed of	Domestic VAT payments, there is output tax declared of	Net Domestic VAT payments	VAT refunded, there is input tax claimed of	VAT refunded, there is output tax declared of	Net VAT refunded
2013/14	-1.85	2.85	1.00	-2.09	1.09	-1.00
2014/15	-1.83	2.83	1.00	-2.03	1.03	-1.00
2015/16	-1.93	2.93	1.00	-2.10	1.10	-1.00
2016/17	-1.89	2.89	1.00	-2.10	1.10	-1.00

For each R1 in Domestic VAT declared in 2016/17:

- R2.89 in output tax was declared (R1 076.8 billion ÷ R372.5 billion) (see table A4.4.2); and
- R1.89 in input tax was claimed (R704.3 billion ÷ R372.5 billion).

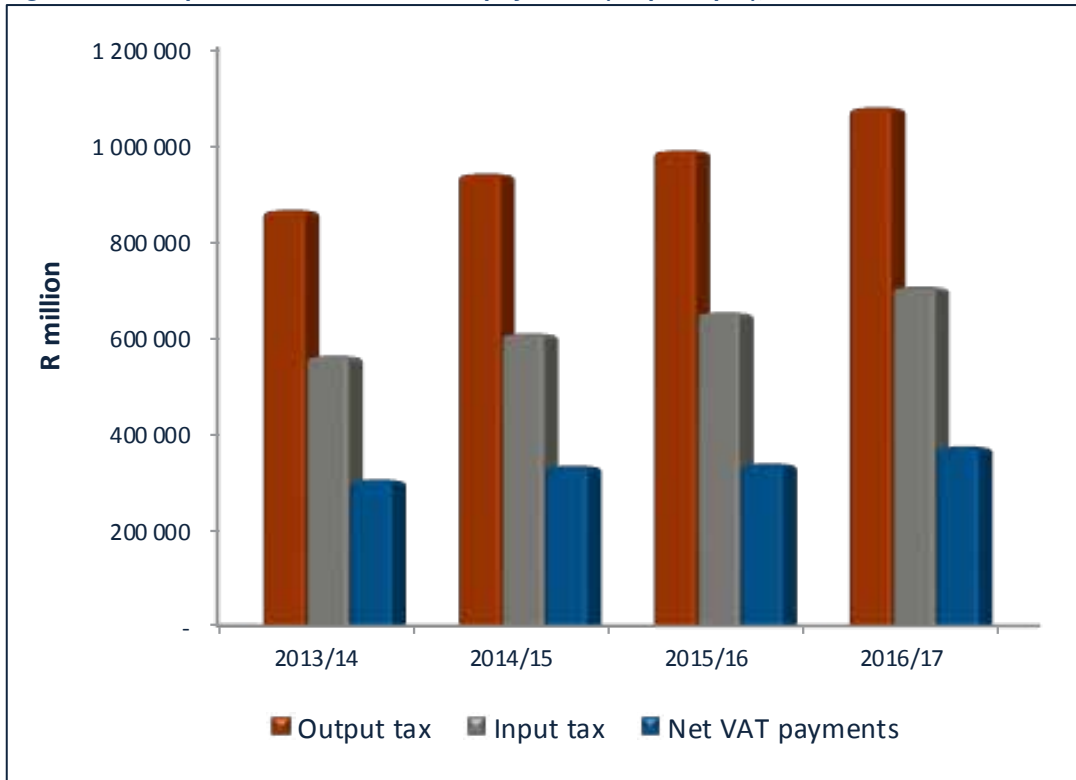
For each R1 in VAT refund claimed in 2016/17:

- R1.10 in output tax was declared (R239.0 billion ÷ R218.1 billion); and
- R2.10 in input tax was claimed (R457.1 billion ÷ R218.1 billion).

Some sectors differ significantly from these aggregated ratios. The *Mining & quarrying* sector, for example, which claimed refunds of R35.2 billion in 2016/17, declared only R0.42 in output tax and claimed R1.42 in input tax for each R1 in VAT refunds claimed.

The input tax and output tax relationship is shown further in *Figure 4.4*. *Tables A4.5.1* and *A4.5.2* show these ratios for each sector.

Figure 4.4: Composition of Domestic VAT payments (output/input), 2013/14 - 2016/17



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

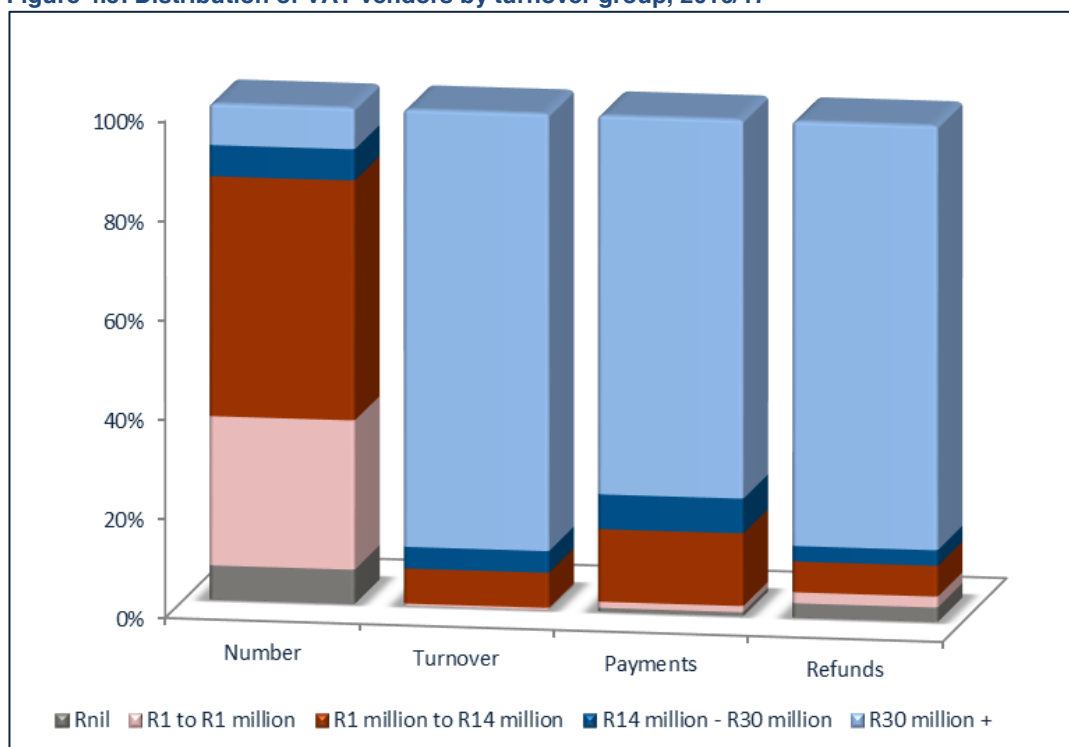
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

The calculation is performed as follows:

- If a vendor, that is registered to pay VAT monthly, submitted all 12 returns for a one-year period on time, the turnover would be calculated as the sum of the turnover declared on the 12 returns;
- If the vendor, however, submitted fewer than the 12 required returns, the projected turnover would be calculated by dividing the turnover for the specific tax periods under review by the number of returns submitted and multiplying by 12 to obtain an annualised turnover. If the vendor, for example, submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

In 2016/17, 37.0% of vendors had a turnover of R1 million or less i.e. below the mandatory VAT registration threshold. However, these vendors accounted for only 2.0% of Domestic VAT payments and 5.1% of VAT refunds. In contrast, 3.0% of VAT vendors who had an annual turnover greater than R100 million accounted for 63.3% of Domestic VAT payments and 78.3% of VAT refunds, as shown in *Table A4.6.1*.

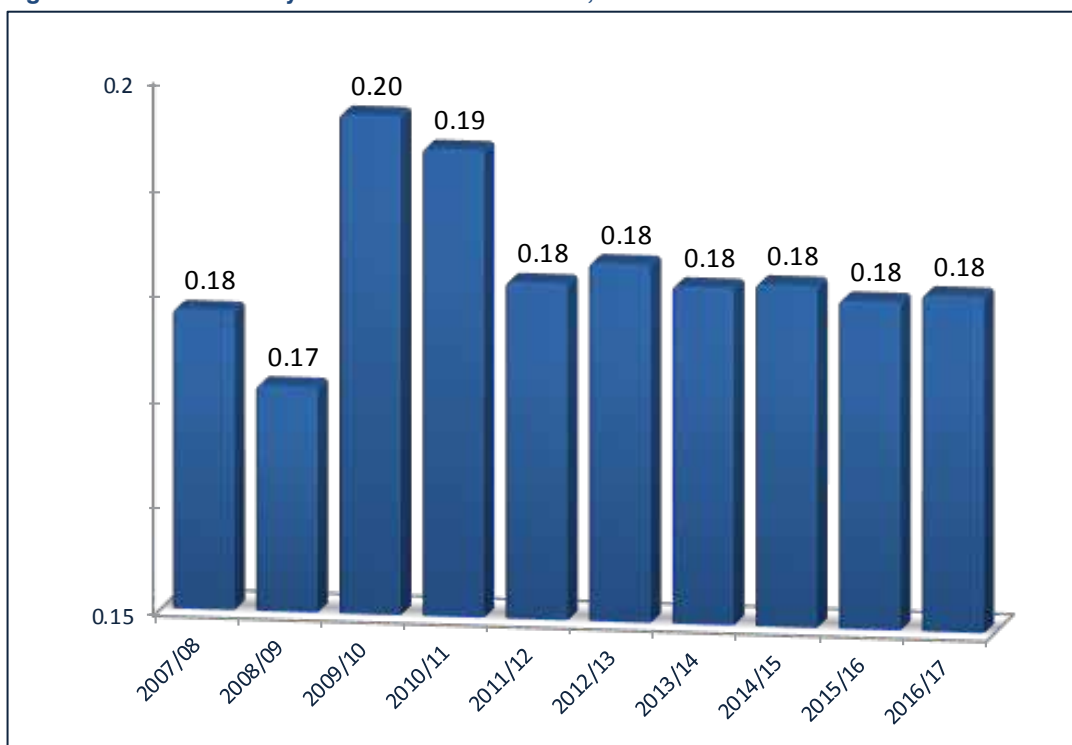
Figure 4.5: Distribution of VAT vendors by turnover group, 2016/17



THE VAT EFFICIENCY FACTORS BASED ON THE TURNOVER BY VENDORS

The efficiency factor measures the VAT payments made relative to the turnover per percentage point of the VAT rate. A higher rate is an indication of improved tax administration. However, economic and policy outcomes affecting payments relative to turnover are also determined by factors such as the level of VAT refunds that are a function of the level of investment in the economy, the level of zero-rated sales and the change in export earnings. The VAT efficiency factors based on turnover calculated for the period 2007/08 to 2016/17 show that relatively high efficiency ratios of 2.0 and 0.19 were attained in 2009/10 and 2010/11 respectively, but have remained almost constant at around 0.18 from 2011/12, as shown in *Figure 4.6*.

Figure 4.6: VAT efficiency factor based on turnover, 2007/08 - 2016/17



TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2007/08 TO 2016/17

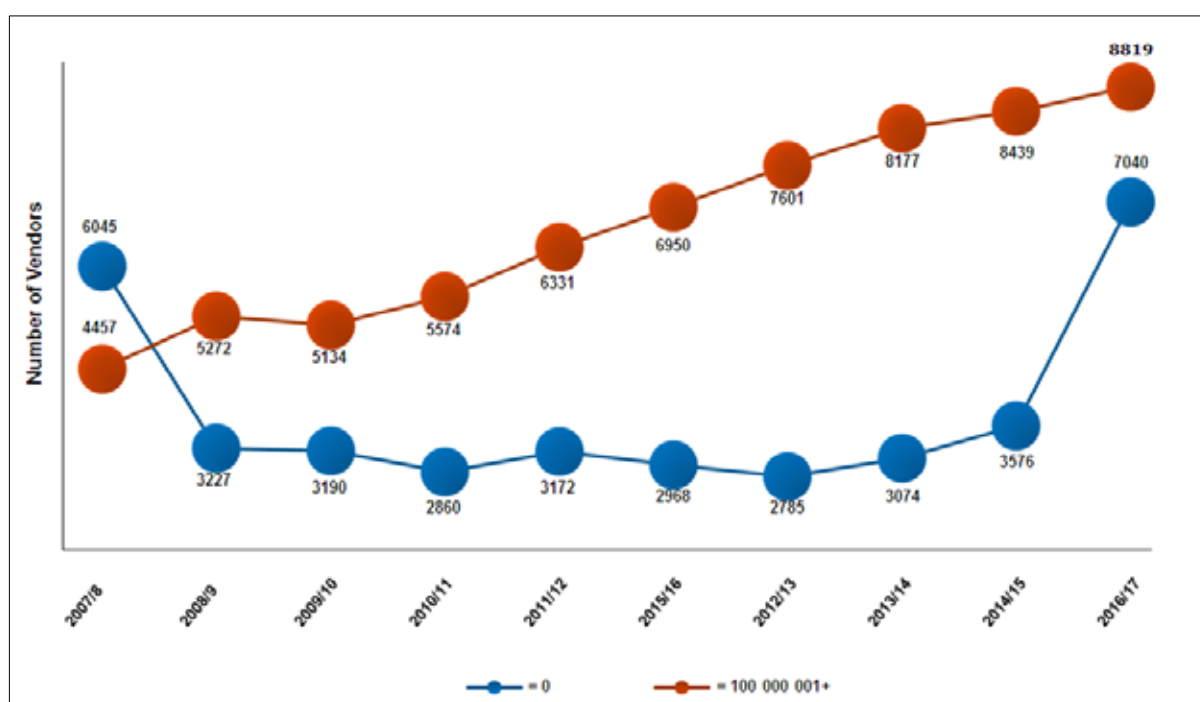
A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2007/08 to 2016/17 were grouped by turnover intervals per fiscal year. There were 224 219 vendors that met the criteria set for the population. Their number, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2007/08 to 2016/17.

The number of vendors per turnover grouping as per the base year changed each year. This was as a result of some vendors migrating between the turnover groups owing to the level of turnover the vendors achieved. The 10-year series on the vendor count can be found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year 2007/08 and the most recent year 2016/17 is negative for most of the lower base turnover segments ranging from

R1 to R50 000 turnover bracket to the R5 000 001 to R10 000 000 turnover bracket, as shown in *Table 4.7.2*. The R10 million+ grouping increased in numbers, with the two largest turnover groupings growing by a CAGR close to 8%. The largest turnover group almost doubled by the end of the decade.

The number growth of the nil turnover group had a CAGR of 1.7% between the base year 2007/08 and the most recent year 2016/17. However, that growth was not distributed evenly throughout the decade as shown in *Figure 4.7* below. The number decreased compared to the previous year in four of the 10 years. There was a marked decrease in 2008/09 compared to 2007/08 where the number of vendors with nil returns almost halved. This group then increased again from 2014/15 and almost doubled in 2016/17 compared to 2015/16. At a macroeconomic level, the decrease after 2007/08 can be explained by the impact of the economic recovery after the great financial crisis driven partly by the expansion in infrastructure for the World Cup in 2010. In 2016/17, the South African economy recorded a technical recession that contributed to the increase in nil returns.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2007/08 - 2016/17



The turnover levels during the 10-year period increased for the groups of vendors with turnovers above R2 million in the base year 2007/08 and in the most recent year 2016/17. Most groups of vendors with a turnover of less than R2 million in 2007/08 and in 2016/17 reflected decreased turnover levels. The cumulative turnover of the 10-year cohort increased by a CAGR of 7.4% from R5.0 trillion in 2007/08 to R9.6 trillion in 2016/17, as shown in *Table 4.7.2*. The total Domestic VAT payments for the 224 219 vendors of interest increased by a CAGR of 7.6%, from R121.8 billion to R234.7 billion in the same period. VAT refunds paid to these vendors grew by a CAGR of 7.0% from R71.8 billion to R132.1 billion. This is close to the overall CAGR of 7.2% and 7.0% in Domestic VAT payments and VAT refunds respectively for the period under review. This confirms that the economy has remained subdued over the decade as the growth rates slightly exceed the higher end of the

inflation target band. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds can be found in *Table A4.7.3 – A4.7.8*.

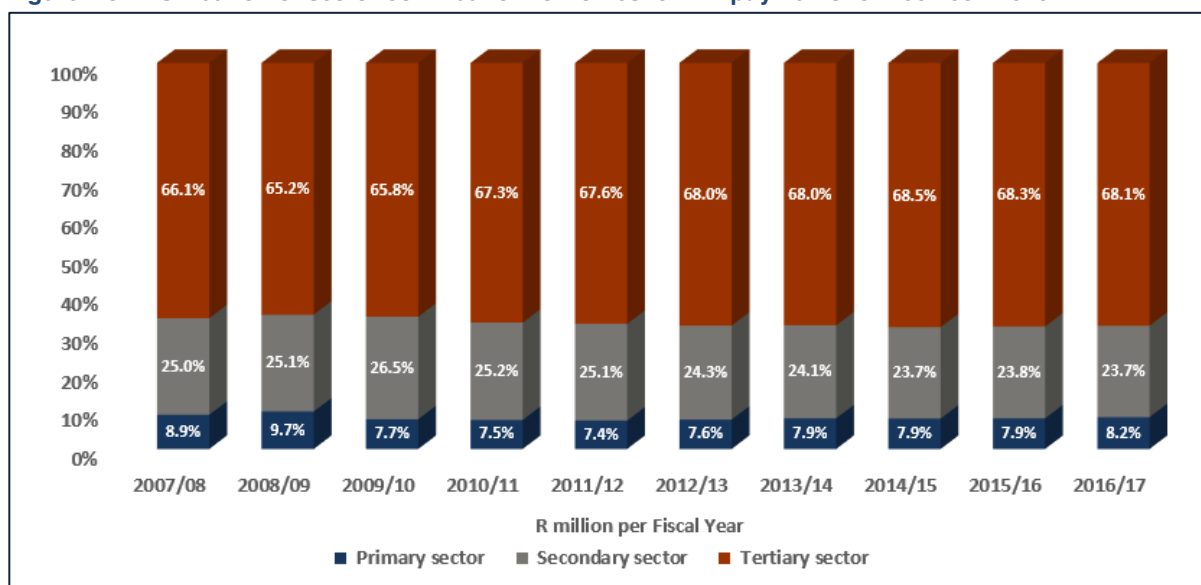
Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2007/08 – 2016/17

Turnover group	2007/08			2016/17			% Change in No. of Vendors	% Change in Average Turnover	Average Turnover CAGR
	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)			
A: = 0	6 045	–	–	7 040	–	–	16.5%		0.0%
B: 1 to 50 000	7 285	203	27 921	4 506	121	26 921	-38.1%	-3.6%	-0.4%
C: 50 001 to 100 000	7 891	591	74 945	5 743	424	73 879	-27.2%	-1.4%	-0.2%
D: 100 001 to 200 000	13 529	2 008	148 416	9 732	1 455	149 480	-28.1%	0.7%	0.1%
E: 200 001 to 300 000	11 423	2 845	249 094	8 549	2 132	249 334	-25.2%	0.1%	0.0%
F: 300 001 to 500 000	18 534	7 350	396 549	13 836	5 489	396 744	-25.3%	0.0%	0.0%
G: 500 001 to 700 000	15 065	8 992	596 862	11 441	6 833	597 225	-24.1%	0.1%	0.0%
H: 700 001 to 1 000 000	17 748	14 952	842 465	14 126	11 937	845 056	-20.4%	0.3%	0.0%
I: 1 000 001 to 2 000 000	35 636	51 311	1 439 876	31 875	46 357	1 454 347	-10.6%	1.0%	0.1%
J: 2 000 001 to 3 000 000	18 544	45 539	2 455 708	19 120	47 135	2 465 210	3.1%	0.4%	0.0%
K: 3 000 001 to 5 000 000	19 843	76 860	3 873 406	22 870	89 028	3 892 770	15.3%	0.5%	0.1%
L: 5 000 001 to 10 000 000	20 282	142 874	7 044 350	25 446	180 535	7 094 823	25.5%	0.7%	0.1%
M: 10 000 001 to 14 000 000	7 242	85 528	11 809 948	9 767	115 556	11 831 259	34.9%	0.2%	0.0%
N: 14 000 001 to 20 000 000	6 344	105 834	16 682 507	8 545	142 856	16 718 068	34.7%	0.2%	0.0%
O: 20 000 001 to 30 000 000	5 433	132 697	24 424 292	7 545	184 700	24 479 828	38.9%	0.2%	0.0%
P: 30 000 001 to 50 000 000	4 906	188 528	38 428 103	7 382	290 245	39 317 918	50.5%	2.3%	0.3%
Q: 50 000 001 to 100 000 000	4 012	277 724	69 223 445	7 877	549 352	69 741 295	96.3%	0.7%	0.1%
R: 100 000 001 +	4 457	3 885 831	871 848 923	8 819	7 894 654	895 186 972	97.9%	2.7%	0.3%
Total	224 219	5 029 667	22 431 940	224 219	9 568 809	42 676 174	0.0%	90.2%	7.4%

The percentage change in vendor count by turnover for 2016/17 compared to 2007/08 was a decline of 38.1% for those vendors with a base turnover of less than R50 000 per annum compared to an almost doubling for the number of vendors with a base turnover in excess of R50 million per annum. For all 10 years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping; a 10.6% decline in these numbers was recorded for 2016/17 compared to 2007/08. The percentage change in the number per turnover category confirms the trends per the compound annual growth rates in *Table 4.7.2*.

In respect of the average turnover per vendor (as seen in *Table 4.6*), a comparison of 2016/17 to 2007/08 shows that the highest increase of 2.7% was recorded by those vendors with a base turnover in excess of R100 million per annum. Negative growth was recorded for vendors with average base turnovers of less than R100 000 per annum. Effectively, there was minimal growth of average turnover per turnover grouping ranging from -3.6% to 2.7%. As might be expected, the average turnover CAGR narrowly ranged from -0.4% to 0.3%. The almost doubling of the average total turnover of 90.2% is mainly due to inflationary growth of turnover over the decade for the same number of vendors.

Figure 4.8: Distribution of sector contribution to Domestic VAT payments for 2007/08 - 2016/17



At an economic activity level, the primary sector contribution to Domestic VAT has declined from 8.9% in 2007/08 to 8.2% in 2016/17, mainly due to the lower contribution made by the Mining & quarrying sector, which fell from 4.4% to 2.9% in the same period. The secondary sector has shown strain, with the Manufacturing sector contributing 15.8% to Domestic VAT in 2016/17 compared to 17.8% in 2007/08. On the other hand, the contribution of the tertiary sector has remained relatively steady, contributing on average 67.3% over the past decade. This has been driven by the *Financial intermediation, insurance, real estate & business services* sector, which is the largest contributor and continues to do well. This detail is available in *Table 4.7.7*.

On the other hand, the sectors receiving the highest VAT refunds were Mining & quarrying; *Wholesale & Retail trade, Catering & Accommodation* as well as *Manufacturing*, respectively as a result of large volumes of zero-rated exports in these sectors. This trend is observed in *Table 4.7.9*.

Table A4.1.1: VAT: Payments and refunds by sector, 2013/14 – 2016/17

Sector	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	29 276	21 829	-9 425	30 501	23 997	-11 122	33 532	25 172	-10 757	36 916	28 154	-10 971
Agriculture, forestry and fishing ²	57 033	7 578	-10 302	56 320	11 119	-11 466	55 756	12 159	-11 260	55 679	13 371	-12 740
Bricks, ceramic, glass, cement and similar products	1 616	807	-158	1 584	924	-181	1 620	947	-227	1 659	1 058	-262
Catering and accommodation	12 919	4 018	-540	12 739	4 593	-580	12 915	4 651	-596	13 203	5 307	-604
Chemicals and chemical, rubber and plastic products	3 682	4 967	-4 328	3 708	7 969	-4 414	3 775	6 972	-4 402	3 864	5 921	-4 336
Clothing and footwear	1 410	808	-217	1 421	947	-191	1 463	964	-238	1 518	1 036	-288
Coal and petroleum products	748	5 956	-7 337	751	3 384	-6 389	793	1 265	-6 009	840	1 441	-5 730
Construction	28 095	17 159	-4 840	28 114	17 873	-4 790	29 201	19 495	-5 010	30 510	20 728	-5 664
Educational services	1 673	650	-204	1 717	788	-239	1 784	737	-145	1 883	747	-159
Electricity, gas and water ²	1 133	6 748	-4 773	1 212	6 060	-3 473	1 336	6 409	-2 658	1 523	6 953	-3 347
Financing, insurance, real estate and business services ²	147 080	87 774	-22 995	144 303	95 806	-24 437	142 558	100 649	-23 363	140 976	107 375	-25 479
Food, drink and tobacco	3 367	10 427	-3 992	3 485	11 182	-4 090	3 707	11 965	-4 541	3 975	12 401	-4 962
Leather, leather goods and fur (excl. footwear & clothing)	273	107	-163	271	124	-192	273	127	-182	273	165	-197
Machinery and related items	7 604	7 484	-3 717	7 628	8 193	-3 644	7 787	8 114	-3 187	7 966	9 505	-3 355
Medical, dental and other health and veterinary services	14 601	7 526	-363	14 746	8 293	-499	15 224	9 204	-511	15 674	10 016	-554
Metal (including metal products)	6 417	4 995	-7 726	6 355	4 986	-7 849	6 358	4 978	-7 123	6 457	5 406	-7 809
Mining and quarrying	2 473	10 349	-35 231	2 519	9 363	-33 262	2 676	9 887	-33 871	2 800	10 186	-35 197
Other manufacturing industries	2 902	1 573	-1 921	3 075	1 646	-2 187	3 358	2 044	-2 921	3 622	2 425	-3 149
Paper, printing and publishing	3 471	3 032	-619	3 403	3 042	-634	3 461	2 865	-496	3 512	3 189	-551
Personal and household services	3 009	787	-50	2 942	805	-50	3 096	890	-50	3 255	942	-72
Public administration	580	1 173	-5108	592	1 204	-6 328	714	3 309	-8 606	693	3 413	-8 549
Recreation and cultural services	3 221	2 909	-513	3 284	3 091	-473	3 386	3 295	-477	3 527	3 558	-837
Research and scientific institutes	586	751	-579	600	838	-245	629	585	-192	680	696	-204
Retail trade	39 291	16 319	-5 419	38 003	17 553	-5 674	37 500	18 323	-6 422	37 162	19 779	-6 627
Scientific, optical and similar equipment	716	512	-156	712	576	-191	716	680	-196	726	914	-276
Social and related community services	2 522	569	-446	2 511	636	-510	2 429	618	-490	2 471	630	-521
Specialised repair services	7 345	2 201	-482	7 106	2 312	-497	7 130	2 305	-687	7 231	2 416	-436
Textiles	1 151	881	-362	1 139	938	-424	1 139	1 027	-459	1 255	1 098	-553
Transport equipment	949	813	-505	1 012	1 579	-557	1 138	1 127	-729	1 266	1 257	-1 123
Transport, storage and communications	12 377	14 844	-5 742	12 474	16 155	-7 078	12 626	16 172	-6 489	12 827	18 176	-7 824
Vehicles, parts and accessories	4 299	3 596	-10 946	4 364	4 518	-11 179	4 600	4 091	-15 329	4 919	5 039	-18 736
Wholesale trade	20 346	12 574	-8 634	20 023	14 067	-8 889	20 181	14 360	-8 837	20 814	16 453	-9 387
Wood, wood products and furniture	2 369	843	-187	2 323	924	-287	2 364	963	-301	2 396	1 004	-413
Other ³	28	19	-4	3	-	-1	-	-	-	-	-	-
Total	424 562	262 575	-157 983	420 940	285 485	-162 021	425 225	296 348	-166 760	432 072	320 759	-180 913

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

3. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A4.1.1: VAT: Payments and refunds by sector, 2013/14 – 2016/17 (continued)

Sector	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Percentage of total												
Agencies and other services	6.9%	8.3%	6.0%	7.2%	8.4%	6.9%	7.9%	8.5%	6.5%	8.5%	8.8%	6.1%
Agriculture, forestry and fishing	13.4%	2.9%	6.5%	13.4%	3.9%	7.1%	13.1%	4.1%	6.8%	12.9%	4.2%	7.0%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%
Catering and accommodation	3.0%	1.5%	0.3%	3.0%	1.6%	0.4%	3.0%	1.6%	0.4%	3.1%	1.7%	0.3%
Chemicals and chemical, rubber and plastic products	0.9%	1.9%	2.7%	0.9%	2.8%	2.7%	0.9%	2.4%	2.8%	0.9%	1.8%	2.4%
Clothing and footwear	0.3%	0.3%	0.1%	0.3%	0.3%	0.1%	0.3%	0.3%	0.1%	0.4%	0.3%	0.2%
Coal and petroleum products	0.2%	2.3%	4.6%	0.2%	1.2%	3.9%	0.2%	0.4%	3.6%	0.2%	0.4%	3.2%
Construction	6.6%	6.5%	3.1%	6.7%	6.3%	3.0%	6.9%	6.6%	3.0%	7.1%	6.5%	3.1%
Educational services	0.4%	0.2%	0.1%	0.4%	0.3%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
Electricity, gas and water	0.3%	2.6%	3.0%	0.3%	2.1%	2.1%	0.3%	2.2%	1.6%	0.4%	2.2%	1.9%
Financing, insurance, real estate and business services	34.6%	33.4%	14.6%	34.3%	33.6%	15.1%	33.5%	34.0%	14.0%	32.6%	33.5%	14.1%
Food, drink and tobacco	0.8%	4.0%	2.5%	0.8%	3.9%	2.5%	0.9%	4.0%	2.7%	0.9%	3.9%	2.7%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
Machinery and related items	1.8%	2.9%	2.4%	1.8%	2.9%	2.2%	1.8%	2.7%	1.9%	1.8%	3.0%	1.9%
Medical, dental and other health and veterinary services	3.4%	2.9%	0.2%	3.5%	2.9%	0.3%	3.6%	3.1%	0.3%	3.6%	3.1%	0.3%
Metal (including metal products)	1.5%	1.9%	4.9%	1.5%	1.7%	4.8%	1.5%	1.7%	4.3%	1.5%	1.7%	4.3%
Mining and quarrying	0.6%	3.9%	22.3%	0.6%	3.3%	20.5%	0.6%	3.3%	20.3%	0.6%	3.2%	19.5%
Other manufacturing industries	0.7%	0.6%	1.2%	0.7%	0.6%	1.3%	0.8%	0.7%	1.8%	0.8%	0.8%	1.7%
Paper, printing and publishing	0.8%	1.2%	0.4%	0.8%	1.1%	0.4%	0.8%	1.0%	0.3%	0.8%	1.0%	0.3%
Personal and household services	0.7%	0.3%	0.0%	0.7%	0.3%	0.0%	0.7%	0.3%	0.0%	0.8%	0.3%	0.0%
Public administration	0.8%	0.4%	3.2%	0.8%	0.4%	3.9%	0.8%	1.1%	5.2%	0.8%	1.1%	4.7%
Recreation and cultural services	0.1%	1.1%	0.3%	0.1%	1.1%	0.3%	0.1%	1.1%	0.3%	0.1%	1.1%	0.5%
Research and scientific institutes	0.1%	0.3%	0.4%	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%
Retail trade	9.3%	6.2%	3.4%	9.0%	6.1%	3.5%	8.8%	6.2%	3.9%	8.6%	6.2%	3.7%
Scientific, optical and similar equipment	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%	0.2%
Social and related community services	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services	1.7%	0.8%	0.3%	1.7%	0.8%	0.3%	1.7%	0.8%	0.4%	1.7%	0.8%	0.2%
Textiles	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport equipment	0.2%	0.3%	0.3%	0.2%	0.6%	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.6%
Transport, storage and communications	2.9%	5.7%	3.6%	3.0%	5.7%	4.4%	3.0%	5.5%	3.9%	3.0%	5.7%	4.3%
Vehicles, parts and accessories	1.0%	1.4%	6.9%	1.0%	1.6%	6.9%	1.1%	1.4%	9.2%	1.1%	1.6%	10.4%
Wholesale trade	4.8%	4.8%	5.5%	4.8%	4.9%	5.5%	4.7%	4.8%	5.3%	4.8%	5.1%	5.2%
Wood, wood products and furniture	0.6%	0.3%	0.1%	0.6%	0.3%	0.2%	0.6%	0.3%	0.2%	0.6%	0.3%	0.2%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.1.2: VAT: Payments and refunds by economic activity, 2013/14 – 2016/17

Economic activity ¹	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Primary sector	59 506	17 927	-45 533	58 839	20 482	-44 728	58 432	22 046	-45 130	58 479	23 557	-47 937
Agriculture, forestry and fishing	57 033	7 578	-10 302	56 320	11 119	-11 466	55 756	12 159	-11 260	55 679	13 371	-12 740
Mining and quarrying	2 473	10 349	-35 231	2 519	9 363	-33 262	2 676	9 887	-33 871	2 800	10 186	-35 197
Secondary sector	65 903	67 111	-41 000	66 193	70 347	-39 492	68 489	69 943	-38 680	71 362	74 501	-42 016
Manufacturing ²	36 675	43 204	-31 387	36 867	46 414	-31 229	37 952	44 039	-31 012	39 329	46 820	-33 005
Electricity, gas and water	1 133	6 748	-4 773	1 212	6 060	-3 473	1 336	6 409	-2 658	1 523	6 953	-3 347
Construction	28 095	17 159	-4 840	28 114	17 873	-4 790	29 201	19 495	-5 010	30 510	20 728	-5 664
Tertiary sector	299 125	177 518	-71 446	295 905	194 656	-77 801	298 304	204 360	-82 951	302 231	222 701	-90 960
Wholesale and retail trade, catering and accommodation ³	84 200	38 708	-26 020	82 235	43 043	-26 819	82 326	43 730	-31 870	83 329	48 994	-35 790
Transport, storage and communication	12 377	14 844	-5 742	12 474	16 155	-7 078	12 626	16 172	-6 489	12 827	18 176	-7 824
Financial intermediation, insurance, real-estate and business services ⁴	176 942	110 353	-32 999	175 404	120 641	-35 805	176 719	126 406	-34 312	178 572	136 224	-36 654
Community, social and personal services ⁵	25 606	13 613	-6 685	25 792	14 818	-8 099	26 633	18 052	-10 279	27 503	19 306	-10 692
Other⁶	28	19	-4	3	-	-1	-	-	-	-	-	-
Total	424 562	262 575	-157 983	420 940	265 485	-162 021	425 225	296 348	-166 760	432 072	320 759	-180 913
Percentage of total												
Primary sector	14.0%	6.8%	28.8%	14.0%	7.2%	27.6%	13.7%	7.4%	27.1%	13.5%	7.3%	26.5%
Agriculture, forestry and fishing	13.4%	2.9%	6.5%	13.4%	3.9%	7.1%	13.1%	4.1%	6.8%	12.9%	4.2%	7.0%
Mining and quarrying	0.6%	3.9%	22.3%	0.6%	3.3%	20.5%	0.6%	3.3%	20.3%	0.6%	3.2%	19.5%
Secondary sector	15.5%	25.6%	26.0%	15.7%	24.6%	24.4%	16.1%	23.6%	23.2%	16.5%	23.2%	23.2%
Manufacturing	8.6%	16.5%	19.9%	8.8%	16.3%	19.3%	8.9%	14.9%	18.6%	9.1%	14.6%	18.2%
Electricity, gas and water	0.3%	2.6%	3.0%	0.3%	2.1%	2.1%	0.3%	2.2%	1.6%	0.4%	2.2%	1.9%
Construction	6.6%	6.5%	3.1%	6.7%	6.3%	3.0%	6.9%	6.6%	3.0%	7.1%	6.5%	3.1%
Tertiary sector	70.5%	67.6%	45.2%	70.3%	68.2%	48.0%	70.2%	69.0%	49.7%	69.9%	69.4%	50.3%
Wholesale and retail trade, catering and accommodation	19.8%	14.7%	16.5%	19.5%	15.1%	16.6%	19.4%	14.8%	19.1%	19.3%	15.3%	19.8%
Transport, storage and communication	2.9%	5.7%	3.6%	3.0%	5.7%	4.4%	3.0%	5.5%	3.9%	3.0%	5.7%	4.3%
Financial intermediation, insurance, real-estate and business services	41.7%	42.0%	20.9%	41.7%	42.3%	22.1%	41.6%	42.7%	20.6%	41.3%	42.5%	20.3%
Community, social and personal services	6.0%	5.2%	4.2%	6.1%	5.2%	5.0%	6.3%	6.1%	6.2%	6.4%	6.0%	5.9%
Other	0.0%	0.0%	0.0%	0.0%	-	0.0%	-	-	-	-	-	-
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

Table A4.2.1: VAT: Payments and refunds by payment category, 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
Payment category ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	153 326	24 293	-5 472	157 307	27 120	-7 402	160 718	30 089	-7 592	162 339	30 051	-7 904
B: Bi-monthly (Feb)	208 301	32 630	-9 096	202 160	35 720	-10 351	203 350	38 325	-10 038	203 969	37 903	-9 931
C: Monthly	47 916	205 280	-143 255	47 133	222 235	-144 116	48 316	227 530	-148 983	53 912	252 447	-162 914
D: 6-monthly	13 097	278	-132	12 494	337	-136	11 836	352	-137	10 808	304	-145
E: Annually	1 089	65	-22	1 024	42	-7	1 005	52	-10	1 044	54	-17
F: 4-monthly ²	833	30	-7	822	31	-11	—	—	—	—	—	—
Total	424 562	262 575	-157 983	420 940	285 485	-162 021	425 225	296 348	-166 760	432 072	320 759	-180 912
Percentage of total												
A: Bi-monthly (Jan)	36.1%	9.3%	3.5%	37.4%	9.5%	4.6%	37.8%	10.2%	4.6%	37.6%	9.4%	4.4%
B: Bi-monthly (Feb)	49.1%	12.4%	5.8%	48.0%	12.5%	6.4%	47.8%	12.9%	6.0%	47.2%	11.8%	5.5%
C: Monthly	11.3%	78.2%	90.7%	11.2%	77.8%	88.9%	11.4%	76.8%	89.3%	12.5%	78.7%	90.1%
D: 6-monthly	3.1%	0.1%	0.1%	3.0%	0.1%	0.1%	2.8%	0.1%	0.1%	2.5%	0.1%	0.1%
E: Annually	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
F: 4-monthly	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Payment categories as per section 27(1) of the Value-Added Tax Act.

2. 4-monthly category discontinued with effect from 1 July 2015

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	3 847	17 390	-8 597	3 880	19 054	-9 952	4 053	19 193	-9 456	4 837	22 027	-9 307
Agriculture, forestry and fishing ²	2 941	3 055	-6 448	2 908	6 028	-6 954	3 079	6 806	-6 841	3 678	10 121	-8 320
Bricks, ceramic, glass, cement and similar products	276	579	-133	271	672	-153	275	678	-182	301	802	-226
Catering and accommodation	812	2 203	-248	813	2 549	-264	842	2 433	-269	956	2 980	-247
Chemicals and chemical, rubber and plastic products	920	4 436	-4 226	923	7 382	-4 278	936	6 357	-4 265	1 008	5 326	-4 214
Clothing and footwear	228	620	-198	224	738	-167	221	749	-216	250	836	-284
Coal and petroleum products	364	5 912	-7 318	354	3 330	-6 363	380	1 211	-5 979	413	1 387	-5 705
Construction	3 325	13 067	-4 153	3 276	13 266	-3 910	3 371	14 414	-4 039	3 825	15 773	-4 531
Educational services	124	363	-141	131	479	-175	121	392	-98	150	378	-102
Electricity, gas and water ²	219	6 610	-4 725	223	5 885	-3 402	218	6 172	-2 141	242	6 749	-2 736
Financing, insurance, real estate and business services ²	12 409	65 271	-17 976	12 040	70 983	-18 138	12 254	73 949	-17 458	13 612	78 985	-19 929
Food, drink and tobacco	816	10 092	-3 868	812	10 790	-3 918	848	11 519	-4 375	942	11 964	-4 791
Leather, leather goods and fur (excl. footwear & clothing)	42	73	-156	40	85	-182	38	78	-174	41	122	-188
Machinery and related items	1 228	6 225	-3 525	1 228	6 819	-3 395	1 266	6 626	-2 987	1 407	8 086	-3 110
Medical, dental and other health and veterinary services	544	4 236	-243	539	4 683	-308	576	5 225	-313	655	5 735	-400
Metal (including metal products)	1 259	3 854	-7 638	1 211	3 801	-7 745	1 217	3 754	-7 012	1 328	4 187	-7 713
Mining and quarrying	948	9 947	-34 406	935	8 869	-32 591	983	9 204	-33 325	1 064	9 732	-34 722
Other manufacturing industries	432	1 161	-1 847	434	1 193	-2 103	474	1 523	-2 790	559	1 875	-3 019
Paper, printing and publishing	447	2 488	-567	421	2 482	-581	425	2 246	-439	460	2 576	-508
Personal and household services	117	378	-29	112	363	-23	111	394	-17	141	438	-29
Public administration	462	1 148	-5 018	470	1 177	-6 227	558	3 227	-8 491	552	3 357	-8 475
Recreation and cultural services	372	2 400	-402	362	2 533	-325	361	2 656	-295	427	2 907	-670
Research and scientific institutes	76	634	-557	76	707	-220	74	443	-157	94	543	-172
Retail trade	6 910	12 954	-4 798	6 799	13 917	-4 930	6 841	14 516	-5 765	7 308	16 005	-5 941
Scientific, optical and similar equipment	112	394	-131	109	433	-160	117	531	-166	133	775	-250
Social and related community services	302	300	-198	302	354	-245	298	324	-223	325	326	-246
Specialised repair services	454	1 146	-428	449	1 185	-429	473	1 157	-632	517	1 265	-368
Textiles	235	738	-335	232	778	-391	234	869	-435	236	920	-527
Transport equipment	166	678	-461	163	1 433	-479	173	966	-648	188	1 087	-1 058
Transport, storage and communications	2 078	12 998	-5 294	2 054	14 106	-6 479	2 096	14 085	-5 931	2 296	16 134	-7 340
Vehicles, parts and accessories	829	3 109	-10 895	838	3 982	-11 111	874	3 496	-15 263	952	4 431	-18 646
Wholesale trade	4 351	10 308	-8 140	4 243	11 634	-8 268	4 282	11 779	-8 278	4 724	13 994	-8 783
Wood, wood products and furniture	271	511	-154	261	544	-251	247	558	-266	291	626	-379
Total	47 916	205 280	-143 255	47 133	222 235	-144 116	48 316	227 530	-148 983	53 912	252 447	-162 914

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

Table A4.2.3: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	11 118	1 897	-360	12 594	2 184	-598	14 151	2 770	-659	15 391	2 783	-783
Agriculture, forestry and fishing	11 928	1 156	-1 082	12 401	1 344	-1 310	12 617	1 458	-1 397	12 812	1 532	-1 414
Bricks, ceramic, glass, cement and similar products	596	94	-11	597	111	-13	616	119	-25	613	107	-14
Catering and accommodation	5 256	792	-128	5 372	907	-160	5 468	981	-141	5 546	1 056	-185
Chemicals and chemical, rubber and plastic products	1 216	223	-47	1 267	246	-62	1 300	263	-59	1 324	265	-52
Clothing and footwear	527	87	-8	575	98	-17	609	107	-10	608	93	-12
Coal and petroleum products	157	21	-9	168	24	-15	187	27	-18	201	26	-17
Construction	10 915	1 759	-277	11 408	2 006	-443	12 123	2 237	-429	12 559	2 294	-629
Educational services	685	122	-21	743	132	-26	793	153	-19	815	158	-22
Electricity, gas and water	421	67	-23	489	82	-31	561	100	-429	641	96	-482
Financing, insurance, real estate and business services	58 305	9 893	-2 118	58 103	10 921	-2 779	57 583	11 960	-2 657	56 515	11 761	-2 569
Food, drink and tobacco	1 133	144	-51	1 282	172	-80	1 384	207	-69	1 465	202	-77
Leather, leather goods and fur (excl. footwear & clothing)	109	17	-3	109	18	-3	108	20	-3	113	20	-5
Machinery and related items	2 856	561	-78	2 948	618	-146	3 020	668	-90	3 061	639	-95
Medical, dental and other health and veterinary services	6 351	1 485	-37	6 584	1 644	-67	6 821	1 835	-91	7 048	2 000	-66
Metal (including metal products)	2 316	506	-40	2 411	527	-48	2 420	556	-56	2 389	544	-47
Mining and quarrying	608	181	-128	677	242	-170	754	371	-82	786	204	-90
Other manufacturing industries	1 118	185	-30	1 288	212	-51	1 434	252	-68	1 518	269	-71
Paper, printing and publishing	1 421	253	-19	1 441	264	-26	1 488	293	-25	1 482	295	-17
Personal and household services	1 284	174	-9	1 311	194	-13	1 399	229	-15	1 453	231	-21
Public administration	61	12	-31	67	14	-29	77	23	-33	71	27	-32
Recreation and cultural services	1 322	234	-51	1 389	264	-72	1 448	300	-86	1 504	304	-82
Research and scientific institutes	239	60	-12	255	66	-14	269	70	-16	284	87	-15
Retail trade	14 258	1 464	-274	14 017	1 608	-349	13 851	1 685	-311	13 577	1 665	-310
Scientific, optical and similar equipment	267	59	-11	279	69	-12	288	72	-14	290	67	-13
Social and related community services	1 134	129	-135	1 144	132	-133	1 113	144	-143	1 131	161	-133
Specialised repair services	3 037	466	-24	3 017	513	-30	3 045	508	-23	3 112	531	-28
Textiles	407	63	-12	423	70	-21	420	71	-13	487	84	-16
Transport equipment	328	63	-21	404	71	-48	472	83	-41	525	88	-35
Transport, storage and communications	4 403	768	-191	4 736	869	-291	4 857	893	-265	4 831	895	-219
Vehicles, parts and accessories	1 575	228	-22	1 673	254	-35	1 802	299	-32	1 928	296	-50
Wholesale trade	7 082	985	-194	7 226	1 071	-294	7 307	1 148	-256	7 324	1 103	-286
Wood, wood products and furniture	893	145	-13	909	174	-17	933	187	-14	935	171	-17
Total	153 326	24 293	-5 472	157 307	27 120	-7 402	160 718	30 089	-7 592	162 339	30 051	-7 904

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

Table A4.2.4: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	14 240	2 539	-467	13 960	2 756	-572	15 318	3 207	-642	16 677	3 342	-881
Agriculture, forestry and fishing	28 806	3 079	-2 637	28 269	3 404	-3 066	28 058	3 536	-2 880	28 211	3 685	-2 860
Bricks, ceramic, glass, cement and similar products	743	134	-14	715	141	-16	729	150	-20	745	149	-22
Catering and accommodation	6 827	1 020	-163	6 535	1 133	-156	6 604	1 237	-185	6 700	1 271	-173
Chemicals and chemical, rubber and plastic products	1 539	308	-56	1 511	340	-74	1 537	351	-78	1 530	330	-71
Clothing and footwear	654	101	-11	622	111	-7	633	108	-11	660	107	-12
Coal and petroleum products	226	22	-10	228	30	-10	226	26	-12	226	28	-9
Construction	13 832	2 332	-410	13 406	2 600	-437	13 705	2 844	-481	14 124	2 661	-503
Educational services	857	164	-42	837	177	-38	870	191	-28	918	211	-35
Electricity, gas and water	490	71	-25	496	93	-40	557	138	-87	640	109	-129
Financing, insurance, real estate and business services	75 054	12 557	-2 880	72 884	13 850	-3 508	71 918	14 698	-3 242	70 008	14 307	-2 963
Food, drink and tobacco	1 415	190	-73	1 385	219	-92	1 473	239	-96	1 567	235	-94
Leather, leather goods and fur (excl. footwear & clothing)	122	17	-4	122	22	-6	127	28	-5	119	23	-4
Machinery and related items	3 514	698	-114	3 446	756	-103	3 501	821	-109	3 498	780	-150
Medical, dental and other health and veterinary services	7 680	1 804	-84	7 598	1 965	-124	7 825	2 144	-108	7 969	2 282	-88
Metal (including metal products)	2 840	635	-49	2 730	658	-56	2 721	668	-55	2 740	676	-49
Mining and quarrying	917	221	-697	905	251	-501	938	312	-464	950	250	-385
Other manufacturing industries	1 347	228	-43	1 349	241	-33	1 449	270	-64	1 544	281	-59
Paper, printing and publishing	1 600	291	-33	1 536	297	-27	1 548	326	-32	1 570	318	-26
Personal and household services	1 601	234	-12	1 515	248	-15	1 586	267	-18	1 661	273	-22
Public administration	57	13	-58	55	12	-72	79	58	-83	70	29	-41
Recreation and cultural services	1 519	275	-60	1 523	294	-77	1 576	339	-96	1 595	347	-85
Research and scientific institutes	266	56	-10	264	66	-11	286	73	-18	302	67	-18
Retail trade	18 075	1 900	-347	17 147	2 027	-395	16 806	2 122	-345	16 274	2 109	-376
Scientific, optical and similar equipment	336	58	-15	322	74	-19	311	77	-16	303	71	-13
Social and related community services	1 082	139	-113	1 059	150	-131	1 017	150	-124	1 014	143	-142
Specialised repair services	3 844	588	-29	3 630	614	-38	3 611	640	-32	3 601	620	-41
Textiles	509	80	-14	484	90	-12	485	87	-12	532	94	-10
Transport equipment	452	71	-23	442	76	-30	491	78	-40	553	82	-30
Transport, storage and communications	5 877	1 078	-257	5 660	1 179	-307	5 668	1 194	-294	5 695	1 147	-265
Vehicles, parts and accessories	1 894	258	-29	1 852	282	-33	1 924	297	-34	2 039	312	-40
Wholesale trade	8 886	1 281	-299	8 526	1 362	-327	8 590	1 432	-303	8 765	1 356	-319
Wood, wood products and furniture	1 200	186	-20	1 147	206	-18	1 183	218	-22	1 169	207	-17
Total	208 301	32 630	-9 096	202 160	35 720	-10 351	203 550	38 325	-10 038	203 969	37 903	-9 931

¹ The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE-ADDED TAX

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	71	3	-0	67	3	-1	10	2	-0	11	2	-0
Agriculture, forestry and fishing	13 358	288	-135	12 742	344	-137	12 002	359	-142	10 978	-1 968	-146
Bricks, ceramic, glass, cement and similar products	1	0	-	1	0	-	-	-	-	-	-	-
Catering and accommodation	24	4	-0	19	4	-0	1	0	-	1	0	-
Chemicals and chemical, rubber and plastic products	7	0	-0	7	1	-0	2	1	-	2	0	-
Clothing and footwear	1	0	-	-	-	-	-	-	-	-	-	-
Coal and petroleum products	1	0	-	1	0	-	-	-	-	-	-	-
Construction	23	1	-0	24	1	-1	2	0	-	2	0	-
Educational services	7	0	-0	6	0	-0	-	-	-	-	-	-
Electricity, gas and water	3	0	-0	4	0	-0	-	-	-	-	-	-
Financing, insurance, real estate and business services	1 312	52	-20	1 276	52	-13	803	42	-6	841	2 322	-18
Food, drink and tobacco	3	0	-0	6	0	-0	2	0	-0	1	-	-0
Food, leather goods and fur (excl. footwear & clothing)	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	6	0	-0	6	0	-0	-	-	-	-	-	-
Medical, dental and other health and veterinary services	26	1	-0	25	1	-0	2	0	-0	2	0	-0
Metal (including metal products)	2	0	-0	3	0	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	2	0	-0	1	0	-	-	-	-
Other manufacturing industries	5	0	-0	4	0	-0	1	0	-	1	0	-
Paper, printing and publishing	3	0	-0	5	0	-	-	-	-	-	-	-
Personal and household services	7	0	-0	4	0	-	-	-	-	-	-	-
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	8	0	-0	10	0	-0	1	0	-	1	0	-
Research and scientific institutes	5	0	-0	5	0	-0	-	-	-	-	-	-
Retail trade	48	1	-0	40	1	-0	2	0	-	3	0	-0
Scientific, optical and similar equipment	1	0	-	2	0	-	-	-	-	-	-	-
Social and related community services	4	0	-0	6	0	-0	1	-	-0	1	-	-0
Specialised repair services	10	0	-	10	0	-0	1	0	-	1	0	-
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	3	0	-0	3	0	-	2	0	-	-	-	-
Transport, storage and communications	19	0	-0	24	1	-0	5	0	-0	5	0	-0
Vehicles, parts and accessories	1	0	-	1	0	-	-	-	-	-	-	-
Wholesale trade	27	0	-0	28	0	-0	2	1	-0	1	-	-0
Wood, wood products and furniture	5	0	-0	6	0	-0	1	0	-	1	0	-
Other ²	28	19	-4	3	-	-1	-	-	-	-	-	-
Total	15 019	373	-161	14 340	410	-153	12 841	404	-147	11 852	357	-164

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Includes where the sector was indicated as Other (as per SARS source code) or where the sector was left blank on the return.

VALUE-ADDED TAX

Table A4.2.6. Import VAT, Domestic VAT payments and VAT refunds by sector, 2014/15 – 2016/17

Sector, R million	2014/15			2015/16			2016/17		
	Import VAT	VAT Payments	Net VAT Refunds	Import VAT	VAT Payments	Net VAT Refunds	Import VAT	VAT Payments	Net VAT Refunds
Agencies and other services ¹	8 538	23 997	-11 122	10 570	25 172	-10 757	9 868	28 154	-10 971
Agriculture, forestry and fishing ²	2 546	11 119	-11 466	1 465	12 159	-11 260	1 485	13 371	-12 740
Bricks, ceramic, glass, cement and similar products	553	924	-181	772	947	-227	600	1 058	-262
Catering and accommodation	86	4 593	-580	95	4 651	-476	83	5 307	-604
Chemicals and chemical, rubber and plastic products	9 585	7 969	-4 414	10 349	6 972	-4 402	10 920	5 921	-4 336
Clothing and footwear	1 376	947	-191	1 487	964	-238	1 365	1 036	-288
Coal and petroleum products	2 490	3 384	-6 389	1 705	1 265	-6 009	1 370	1 441	-5 730
Construction	1 892	17 873	-4 790	2 118	19 495	-5 010	2 087	20 728	-5 664
Educational services	66	788	-239	47	737	-145	45	747	-159
Electricity, gas and water ²	1 489	6 060	-3 473	2 223	6 409	-2 658	2 784	6 953	-3 347
Financing, insurance, real estate and business services ²	19 487	95 806	-24 437	20 488	100 649	-23 363	17 952	107 375	-25 479
Food, drink and tobacco	4 238	11 182	-4 090	4 634	11 965	-4 541	4 908	12 401	-4 962
Leather, leather goods and fur (excl. footwear & clothing)	185	124	-192	222	127	-182	229	165	-197
Machinery and related items	9 482	8 193	-3 644	10 023	8 114	-3 187	10 287	9 505	-3 355
Medical, dental and other health and veterinary services	362	8 293	-499	433	9 204	-511	387	10 016	-554
Metal (including metal products)	4 755	4 986	-7 849	4 823	4 978	-9 801	4 960	5 406	-7 809
Mining and quarrying	2 524	9 363	-33 262	2 525	9 887	-33 871	2 773	10 186	-35 197
Other manufacturing industries	1 867	1 646	-2 187	2 274	2 044	-2 921	2 466	2 425	-3 149
Paper, printing and publishing	1 951	3 042	-634	2 101	2 865	-496	2 114	3 189	-551
Personal and household services	41	805	-50	47	890	-50	64	942	-72
Public administration	1	1 204	-6 328	2	3 309	-8 606	3	3 413	-8 549
Recreation and cultural services	242	3 091	-473	261	3 295	-477	254	3 558	-837
Research and scientific institutes	74	838	-245	86	585	-192	71	696	-204
Retail trade	8 663	17 553	-5 674	10 763	18 323	-6 422	9 620	19 779	-6 627
Scientific, optical and similar equipment	919	576	-191	1 125	680	-196	1 219	914	-276
Social and related community services	33	636	-510	28	618	-490	26	630	-521
Specialised repair services	1 122	2 312	-497	1 362	2 305	-687	979	2 416	-436
Textiles	1 556	938	-424	1 844	1 027	-459	1 684	1 098	-553
Transport equipment	738	1 579	-557	945	1 127	-729	1 064	1 257	-1 123
Transport, storage and communications	4 143	16 155	-7 078	5 320	16 172	-6 489	5 734	18 176	-7 824
Vehicles, parts and accessories	22 567	4 518	-11 179	24 906	4 091	-15 329	25 297	5 039	-18 736
Wholesale trade	18 996	14 067	-8 889	20 686	14 360	-8 837	20 369	16 453	-9 387
Wood, wood products and furniture	304	924	-287	329	963	-301	290	1 004	-413
Other ³	3 182	-	-1	3 132	-	-	4 871	-	-
Total	136 052	285 485	-421 537	149 188	296 348	-166 760	148 228	320 759	-180 913
									288 073

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

3. Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2014/15 – 2016/17 (continued)

Fiscal year	2014/15				2015/16				2016/17			
	Import VAT	VAT Payments	Gross VAT	Net Refunds	Import VAT	VAT Payments	Gross VAT	Net Refunds	Import VAT	VAT Payments	Gross VAT	Net Refunds
Agenies and other services	6.3%	8.4%	7.7%	6.9%	7.1%	8.5%	8.0%	6.5%	6.7%	8.6%	8.1%	6.1%
Agriculture, forestry and fishing	1.9%	3.9%	3.2%	7.1%	1.0%	4.1%	3.1%	6.8%	1.0%	4.2%	3.2%	7.0%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.4%	0.1%	0.5%	0.3%	0.4%	0.1%	0.4%	0.3%	0.4%	0.1%
Catering and accommodation	0.1%	1.6%	1.1%	0.4%	0.1%	1.6%	1.1%	0.4%	0.1%	1.7%	1.1%	0.3%
Chemicals and chemical, rubber and plastic products	7.0%	2.8%	4.2%	2.7%	6.9%	2.4%	3.9%	2.6%	7.4%	1.8%	3.6%	2.4%
Clothing and footwear	1.0%	0.3%	0.6%	0.1%	1.0%	0.3%	0.6%	0.1%	0.8%	0.3%	0.5%	0.2%
Coal and petroleum products	1.8%	1.2%	1.4%	3.9%	1.1%	0.4%	0.7%	3.6%	0.9%	0.4%	0.6%	3.2%
Construction	1.4%	6.3%	4.7%	3.0%	1.4%	6.6%	4.9%	3.0%	1.4%	6.5%	4.9%	3.1%
Educational services	0.0%	0.3%	0.2%	0.1%	0.0%	0.2%	0.2%	0.1%	0.0%	0.2%	0.2%	0.1%
Electricity, gas and water	1.1%	2.1%	1.8%	2.1%	1.5%	2.2%	1.9%	1.6%	1.9%	2.2%	2.1%	1.9%
Financing, insurance, real estate and business services	14.3%	33.6%	27.4%	15.1%	13.7%	34.0%	27.2%	14.0%	12.1%	33.5%	26.7%	14.1%
Food, drink and tobacco	3.1%	3.9%	3.7%	2.5%	3.1%	4.0%	3.7%	2.7%	3.3%	3.9%	3.7%	2.7%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
Machinery and related items	7.0%	2.9%	4.2%	2.2%	6.7%	2.7%	4.1%	1.9%	6.9%	3.0%	4.2%	1.9%
Medical, dental and other health and veterinary services	0.3%	2.9%	2.1%	0.3%	0.3%	3.1%	2.2%	0.3%	0.3%	3.1%	2.2%	0.3%
Metal (including metal products)	3.5%	1.7%	2.3%	4.8%	3.2%	1.7%	2.2%	4.3%	3.3%	1.7%	2.2%	4.3%
Mining and quarrying	1.9%	3.3%	2.8%	20.5%	1.7%	3.3%	2.8%	20.3%	1.9%	3.2%	2.8%	19.5%
Other manufacturing industries	1.4%	0.6%	0.8%	1.3%	1.5%	0.7%	1.0%	1.8%	1.7%	0.8%	1.0%	1.7%
Paper, printing and publishing	1.4%	1.1%	1.2%	0.4%	1.4%	1.0%	1.1%	0.3%	1.4%	1.0%	1.1%	0.3%
Personal and household services	0.0%	0.3%	0.2%	0.0%	0.0%	0.3%	0.2%	0.0%	0.0%	0.3%	0.2%	0.0%
Public administration	0.0%	0.4%	0.3%	3.9%	0.0%	1.1%	0.7%	5.2%	0.0%	1.1%	0.7%	4.7%
Recreation and cultural services	0.2%	1.1%	0.8%	0.3%	0.2%	1.1%	0.8%	0.3%	0.2%	1.1%	0.8%	0.5%
Research and scientific institutes	0.1%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%
Retail trade	6.4%	6.1%	6.2%	3.5%	7.2%	6.2%	6.5%	3.9%	6.5%	6.2%	6.3%	3.7%
Scientific, optical and similar equipment	0.7%	0.2%	0.4%	0.1%	0.8%	0.2%	0.4%	0.1%	0.8%	0.3%	0.5%	0.2%
Social and related community services	0.0%	0.2%	0.2%	0.3%	0.0%	0.2%	0.1%	0.3%	0.0%	0.2%	0.1%	0.3%
Specialised repair services	0.8%	0.8%	0.8%	0.3%	0.9%	0.8%	0.8%	0.4%	0.7%	0.8%	0.7%	0.2%
Textiles	1.1%	0.3%	0.6%	0.3%	1.2%	0.3%	0.6%	0.3%	1.1%	0.3%	0.6%	0.3%
Transport equipment	0.5%	0.6%	0.5%	0.3%	0.6%	0.4%	0.5%	0.4%	0.7%	0.4%	0.5%	0.6%
Transport, storage and communications	3.0%	5.7%	4.8%	4.4%	3.6%	5.5%	4.8%	3.9%	3.9%	5.7%	5.1%	4.3%
Vehicles, parts and accessories	16.6%	1.6%	6.4%	6.9%	16.7%	1.4%	6.5%	9.2%	17.1%	1.6%	6.5%	10.4%
Wholesale trade	14.0%	4.9%	7.8%	5.5%	13.9%	4.8%	7.9%	5.3%	13.7%	5.1%	7.9%	5.2%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%
Other	2.3%	0.0%	0.8%	0.0%	2.1%	0.0%	0.7%	0.0%	3.3%	0.0%	1.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2014/15 – 2016/17

Economic activity ¹	2014/15			2015/16			2016/17			Net
	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds	
Primary sector	5 070	20 482	-44 728	-19 176	3 990	22 046	26 035	4 258	23 557	-19 095
Agriculture, forestry and fishing	2 546	11 119	-11 466	2 199	1 465	12 159	13 623	1 485	13 371	2 364
Mining and quarrying	2 524	9 363	-33 262	-21 376	2 525	9 887	12 412	2 773	10 186	-21 459
Secondary sector	43 380	70 347	-39 492	74 235	46 972	69 943	116 915	48 346	74 501	76 236
Manufacturing ²	39 999	46 414	-31 229	55 184	42 632	44 039	86 671	43 475	46 820	55 659
Electricity, gas and water	1 489	6 060	-3 473	4 076	2 223	6 409	8 632	2 784	6 953	5 974
Construction	1 892	17 873	-4 790	14 976	2 118	19 495	21 612	2 087	20 728	-16 602
Tertiary sector	84 420	194 656	-77 801	201 275	95 094	204 360	299 453	90 753	222 701	216 503
Wholesale and retail trade, catering and accommodation ³	51 434	43 043	-26 819	67 658	57 811	43 730	101 541	56 349	48 994	69 671
Transport, storage and communication	4 143	16 155	-7 078	13 220	5 320	16 172	21 492	5 734	18 176	15 002
Financial intermediation, insurance, real-estate and business services ⁴	28 098	120 641	-48 739	112 934	31 144	126 406	157 550	27 890	136 224	123 238
Community, social and personal services ⁵	745	14 818	-8 099	7 463	819	18 052	18 871	779	19 306	8 592
Other⁶	3 182	-	-1	3 181	3 132	-	3 132	4 871	-	3 132
Total	136 052	285 485	-162 021	259 515	149 188	296 348	445 536	148 228	320 759	278 775
Percentage of total										
Primary sector	3.7%	7.2%	-27.6%	-7.4%	2.7%	7.4%	5.8%	2.9%	7.3%	-6.8%
Agriculture, forestry and fishing	1.9%	3.9%	-7.1%	0.8%	1.0%	4.1%	3.1%	1.0%	4.2%	0.8%
Mining and quarrying	1.9%	3.3%	-20.5%	-8.2%	1.7%	3.3%	2.8%	1.9%	3.2%	-7.7%
Secondary sector	31.9%	24.6%	24.4%	28.6%	31.5%	23.6%	26.2%	32.6%	23.2%	28.1%
Manufacturing	29.4%	16.3%	19.3%	21.3%	28.6%	14.9%	19.5%	29.3%	14.6%	20.0%
Electricity, gas and water	1.1%	2.1%	2.1%	1.6%	1.5%	2.2%	1.9%	1.9%	2.2%	2.1%
Construction	1.4%	6.3%	3.0%	5.8%	1.4%	6.6%	4.9%	1.4%	6.5%	6.0%
Tertiary sector	62.0%	68.2%	48.0%	77.6%	63.7%	69.0%	67.2%	61.2%	69.4%	77.7%
Wholesale and retail trade, catering and accommodation	37.8%	15.1%	16.6%	26.1%	38.8%	14.8%	22.8%	36.0%	15.3%	25.0%
Transport, storage and communication	3.0%	5.7%	4.4%	5.1%	3.6%	5.5%	4.8%	3.9%	5.7%	5.4%
Financial intermediation, insurance, real-estate and business services	20.7%	42.3%	22.1%	43.5%	20.9%	42.7%	35.4%	18.8%	42.5%	44.2%
Community, social and personal services	0.5%	5.2%	5.0%	2.9%	0.5%	6.1%	4.2%	0.5%	6.0%	3.1%
Other	2.3%	0.0%	0.0%	1.2%	2.1%	0.0%	0.7%	3.3%	0.0%	1.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17			
	Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual	95 058	10 058	-3 131	90 974	10 516	-3 456	87 922	10 644	-2 995	84 617	10 707	-2 983	
B : Partnership	9 638	4 570	-3 663	9 081	4 584	-3 917	8 588	5 341	-3 568	8 208	5 486	-1 843	
C : Company/Close corporation	306 391	239 940	-142 040	306 741	261 645	-143 390	313 774	271 128	-147 994	323 142	293 520	-162 396	
D : Government/Local/Public authority	765	3 468	-6 441	775	3 637	-8 444	854	5 296	-9 637	819	5 903	-10 539	
E : Association not for gain	2 662	2 017	-942	2 605	2 172	-918	2 412	1 836	-975	2 321	1 650	-912	
F : Estate/Trust	8 205	1 328	-965	8 901	1 547	-1 139	10 069	1 736	-1 353	11 354	2 216	-1 580	
G : Club	639	239	-56	634	281	-29	631	253	-37	607	273	-26	
H : Welfare organisation	1 018	58	-198	996	56	-217	926	56	-193	855	57	-156	
I : Other	186	899	-548	233	1 048	-522	49	58	-7	149	946	-477	
Total	424 562	262 575	-157 983	420 940	285 485	-162 021	425 225	296 348	-166 760	432 072	320 759	-180 912	
Percentage of total													
A : Individual	22.4%	3.8%	2.0%	21.6%	3.7%	2.1%	20.7%	3.6%	1.8%	19.6%	3.3%	1.6%	
B : Partnership	2.3%	1.7%	2.3%	2.2%	1.6%	2.4%	2.0%	1.8%	2.1%	1.9%	1.7%	1.0%	
C : Company/Close corporation	72.2%	91.4%	89.9%	72.9%	91.6%	88.5%	73.8%	91.5%	88.7%	74.8%	91.5%	89.8%	
D : Government/Local/Public authority	0.2%	1.3%	4.1%	0.2%	1.3%	5.2%	0.2%	1.8%	5.8%	0.2%	1.8%	5.8%	
E : Association not for gain	0.6%	0.8%	0.6%	0.6%	0.8%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	
F : Estate/Trust	1.9%	0.5%	0.6%	2.1%	0.5%	0.7%	2.4%	0.6%	0.8%	2.6%	0.7%	0.9%	
G : Club	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	
H : Welfare organisation	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	
I : Other	0.0%	0.3%	0.3%	0.1%	0.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A4.4.1: VAT: Total output/input tax by sector, 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17			
	Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
	Agencies and other services ¹	65 617	-53 515	12 102	69 907	-56 658	13 249	77 131	-62 486	14 645	86 940	-68 798	18 142
	Agriculture, forestry and fishing ²	32 528	-32 434	94	36 847	-36 730	117	38 798	-37 864	933	42 274	-41 060	1 214
	Bricks, ceramic, glass, cement and similar products	3 664	-3 021	643	3 921	-3 160	761	4 259	-3 549	710	4 628	-3 835	793
	Catering and accommodation	12 583	-9 113	3 470	13 787	-9 688	4 099	14 600	-10 575	4 025	16 240	-11 701	4 539
	Chemicals and chemical, rubber and plastic products	30 823	-30 307	516	40 158	-36 734	3 424	41 088	-38 541	2 547	41 591	-39 412	2 179
	Clothing and footwear	4 042	-3 437	605	4 379	-3 640	739	4 856	-4 132	723	5 522	-4 038	1 485
	Coal and petroleum products	19 162	-20 083	-921	13 714	-17 321	-3 607	9 081	-14 003	-4 923	8 223	-12 534	-4 310
	Construction	53 624	-41 301	12 323	56 470	-43 388	13 082	60 280	-45 546	14 734	64 869	-48 725	16 144
	Educational services	1 429	-1 005	424	1 628	-1 078	550	1 499	-927	572	1 574	-981	593
	Electricity, gas and water ²	29 838	-28 975	863	32 149	-30 001	2 148	33 041	-29 449	3 592	37 122	-33 548	3 574
	Financing, insurance, real estate and business services ²	295 198	-231 061	64 137	313 015	-240 267	72 747	334 947	-258 090	76 857	359 820	-273 218	86 602
	Food, drink and tobacco	35 674	-29 205	6 468	39 046	-32 093	6 952	41 582	-34 350	7 233	46 184	-38 021	8 163
	Leather, leather goods and fur (excl. footwear & clothing)	572	-639	-67	653	-712	-59	737	-792	-55	774	-816	-42
	Machinery and related items	32 234	-28 691	3 543	32 579	-28 085	4 494	33 207	-28 394	4 813	36 014	-29 438	6 575
	Medical, dental and other health and veterinary services	15 071	-7 981	7 090	16 719	-8 895	7 825	18 601	-9 923	8 678	20 198	-10 626	9 571
	Metal (including metal products)	26 642	-29 513	-2 871	28 291	-31 034	-2 743	28 361	-30 739	-2 378	30 912	-33 367	-2 455
	Mining and quarrying	46 777	-70 557	-23 781	47 398	-71 935	-24 538	46 459	-71 021	-24 562	48 404	-74 220	-25 816
	Other manufacturing industries	6 959	-7 470	-510	7 793	-8 232	-440	9 475	-10 461	-986	10 405	-10 988	-583
	Paper, printing and publishing	11 429	-9 028	2 401	11 847	-9 395	2 452	11 544	-9 237	2 307	12 240	-9 494	2 747
	Personal and household services	1 729	-989	739	1 798	-1 041	757	2 028	-1 187	842	2 191	-1 301	890
	Public administration	14 131	-18 576	-4 445	14 818	-20 163	-5 345	21 080	-26 225	-5 144	25 870	-30 280	-4 410
	Recreation and cultural services	7 224	-4 809	2 415	7 901	-5 236	2 665	8 790	-5 999	2 790	9 694	-6 956	2 739
	Research and scientific institutes	1 332	-1 188	144	1 504	-885	619	1 030	-635	396	1 191	-713	478
	Retail trade	135 381	-124 651	10 730	148 938	-137 107	11 831	155 729	-143 980	11 749	168 745	-154 700	14 045
	Scientific, optical and similar equipment	1 722	-1 388	333	2 102	-1 700	402	2 393	-2 003	390	2 784	-2 128	656
	Social and related community services	1 487	-1 386	101	1 807	-1 711	96	1 824	-1 670	154	1 916	-1 839	77
	Specialised repair services	7 372	-5 648	1 724	7 736	-5 927	1 810	8 134	-6 498	1 636	8 203	-6 194	2 009
	Textiles	4 416	-3 898	518	4 835	-4 325	510	5 628	-5 086	542	5 593	-4 964	629
	Transport equipment	2 632	-2 328	304	3 636	-2 632	1 004	3 423	-3 066	357	3 850	-3 666	184
	Transport, storage and communications	46 674	-37 229	9 445	49 765	-40 426	9 339	50 773	-41 187	9 586	53 700	-41 919	11 781
	Vehicles, parts and accessories	39 533	-46 772	-7 239	42 779	-50 039	-7 260	43 991	-55 727	-11 736	45 335	-57 906	-12 572
	Wholesale trade	88 600	-85 086	3 514	92 696	-87 181	5 516	100 549	-95 247	5 302	108 400	-100 246	8 155
	Wood, wood products and furniture	3 795	-3 185	610	4 034	-3 379	655	4 230	-3 607	623	4 349	-3 736	612
	Total	1 079 891	-974 467	105 424	1 154 650	-1 030 799	123 851	1 219 150	-1 092 197	126 952	1 315 756	-1 161 368	154 388

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

Table A4.4.2: VAT: Payments output/input tax by sector, 2013/14 – 2016/17

Fiscal year Sector	2013/14		2014/15		2015/16		2016/17	
	Output (R million)	Input (R million)	Output (R million)	Input (R million)	Output (R million)	Input (R million)	Output (R million)	Input (R million)
Agencies and other services ¹	56 469	-32 754	60 556	-34 480	73 242	-38 589	76 391	-43 666
Agriculture, forestry and fishing ²	24 877	-3 969	27 612	-14 708	29 619	14 258	49 131	-30 776
Bricks, ceramic, glass, cement and similar products	3 317	-2 398	3 612	-2 621	3 824	1 000	4 213	-3 037
Catering and accommodation	12 002	-7 628	13 390	-4 060	13 758	-8 708	15 484	-9 746
Chemicals and chemical, rubber and plastic products	20 069	-14 712	28 146	-19 760	27 989	7 340	26 295	-19 484
Clothing and footwear	3 481	-2 445	3 732	-2 705	4 132	-3 085	4 764	-2 948
Coal and petroleum products	15 044	-8 989	9 561	-5 972	4 311	1 434	4 054	-2 310
Construction	49 332	-30 302	53 702	-31 381	55 839	-28 501	59 754	-35 990
Educational services	1 306	-582	1 544	-675	1 408	-596	1 496	-614
Electricity, gas and water ²	17 851	-12 154	22 344	-16 165	22 574	-15 972	28 405	-20 676
Financing, insurance, real estate and business services ²	255 605	-161 339	275 979	-165 038	293 515	-184 123	297 809	-179 546
Food, drink and tobacco	28 617	-17 794	31 755	-20 233	33 371	-21 170	38 012	-24 411
Leather, leather goods and fur (excl. footwear & clothing)	392	-278	466	-324	553	-412	586	-405
Machinery and related items	26 209	-17 162	26 845	-17 617	26 719	-18 136	30 226	-19 697
Medical, dental and other health and veterinary services	14 656	-6 894	16 117	-7 498	18 084	-8 467	19 472	-8 893
Metal (including metal products)	18 184	-12 659	19 445	-13 883	19 656	-14 354	21 692	-15 577
Mining and quarrying	28 053	-16 390	27 672	-16 477	28 918	-17 104	31 962	-18 530
Other manufacturing industries	5 417	-3 701	6 197	-4 235	7 638	-5 406	8 386	-5 538
Paper, printing and publishing	10 069	-6 833	10 455	-7 251	10 119	-6 904	10 778	-7 362
Personal and household services	1 703	-835	1 741	-855	1 946	-991	2 119	-1 000
Public administration	2 637	464	5 603	-3 544	11 447	-6 167	13 371	-5 811
Recreation and cultural services	6 794	-3 710	7 511	588	8 301	-4 892	9 331	-5 546
Research and scientific institutes	1 230	-435	1 317	-447	930	-327	1 105	-347
Retail trade	114 953	-96 759	127 979	-108 734	130 021	-109 720	143 639	-119 928
Scientific, optical and similar equipment	1 440	-863	1 719	-1 093	1 902	-1 139	2 210	-1 178
Social and related community services	1 098	-389	1 359	-603	1 368	-546	1 539	-700
Specialised repair services	6 667	-935	7 104	-4 641	7 237	-4 787	7 529	-4 808
Textiles	3 588	-2 655	4 085	-3 100	4 728	-3 630	4 779	-3 536
Transport equipment	2 169	-1 299	3 149	-239	2 700	-1 425	3 196	-1 725
Transport, storage and communications	40 798	-24 529	42 390	-24 907	42 320	-24 627	47 356	-26 318
Vehicles, parts and accessories	18 110	-14 319	21 172	-16 427	20 134	-15 796	22 803	-16 991
Wholesale trade	68 269	-52 694	71 311	-55 214	76 645	-60 700	84 975	-64 366
Wood, wood products and furniture	3 482	-2 524	3 656	-2 658	3 762	-2 717	3 893	-2 802
Total	863 889	-560 461	939 226	-606 956	987 708	-650 700	1 076 754	-704 264
								372 490

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

Table A4.4.3: VAT: Refunds output/input tax by sector, 2013/14 – 2016/17

Fiscal year	2013/14			2014/15			2015/16			2016/17		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	9 149	-20 761	-11 612	9 951	-22 178	-12 827	4 889	-23 897	-19 009	10 549	-25 132	-14 583
Agriculture, forestry and fishing ²	7 651	-28 465	-20 814	9 235	-22 022	-12 787	9 178	-22 504	-13 325	9 803	-24 664	-14 862
Bricks, ceramic, glass, cement and similar products	347	-623	-276	309	-539	-230	435	-725	-290	415	-798	-383
Catering and accommodation	580	-1 485	-905	398	-5 628	-5 231	843	-1 867	-1 025	756	-1 955	-1 199
Chemicals and chemical, rubber and plastic products	10 754	-15 595	-4 841	12 013	-16 974	-4 962	13 099	-17 893	-4 793	15 297	-19 928	-4 631
Clothing and footwear	561	-992	-431	648	-935	-288	724	-1 047	-323	758	-1 089	-331
Coal and petroleum products	4 119	-11 094	-6 975	4 153	-11 348	-7 195	4 769	-11 127	-6 357	4 170	-10 224	-6 054
Construction	4 292	-10 999	-6 707	2 768	-12 007	-9 239	4 441	-17 045	-12 605	5 115	-12 734	-7 619
Educational services	123	-423	-300	84	-403	-319	92	-331	-239	78	-367	-289
Electricity, gas and water ²	11 987	-16 821	-4 834	9 805	-13 837	-4 032	10 467	-13 477	-3 010	8 717	-12 872	-4 156
Financing, insurance, real estate and business services ²	39 593	-69 723	-30 130	37 036	-75 230	-38 194	41 433	-73 967	-32 535	45 350	-79 290	-33 941
Food, drink and tobacco	7 057	-11 412	-4 355	7 290	-11 861	-4 570	8 211	-13 180	-4 969	8 172	-13 609	-5 437
Leather, leather goods and fur (excl. footwear & clothing)	180	-361	-182	187	-388	-201	184	-379	-195	188	-411	-223
Machinery and related items	6 025	-11 530	-5 505	5 734	-10 468	-4 734	6 488	-10 258	-3 770	5 788	-9 742	-3 954
Medical, dental and other health and veterinary services	415	-1 087	-673	603	-1 397	-794	517	-1 456	-939	726	-1 733	-1 008
Meta (including metal products)	8 457	-16 854	-8 397	8 846	-17 152	-8 306	8 705	-16 385	-7 679	9 220	-17 790	-8 571
Mining and quarrying	18 724	-54 168	-35 444	19 725	-55 459	-35 734	17 541	-53 917	-36 376	16 442	-55 689	-39 247
Other manufacturing industries	1 543	-3 769	-2 226	1 596	-3 997	-2 402	1 837	-5 055	-3 218	2 019	-5 450	-3 430
Paper, printing and publishing	1 360	-2 195	-835	1 392	-2 144	-752	1 425	-2 332	-907	1 463	-2 132	-669
Personal and household services	26	-154	-128	57	-186	-129	82	-196	-114	72	-301	-229
Public administration	11 493	-19 040	-7 547	9 215	-16 619	-7 403	9 633	-20 058	-10 424	12 499	-24 469	-11 970
Recreation and cultural services	429	-1 098	-669	390	-5 824	-5 434	489	-1 107	-618	364	-1 409	-1 046
Research and scientific institutes	102	-752	-650	187	-439	-252	101	-308	-207	86	-366	-280
Retail trade	20 428	-27 891	-7 463	20 959	-28 372	-7 414	25 707	-34 260	-8 552	25 105	-34 772	-9 666
Scientific, optical and similar equipment	282	-526	-244	383	-607	-224	491	-864	-373	574	-950	-376
Social and related community services	389	-997	-607	448	-1 108	-660	457	-1 124	-667	378	-1 139	-761
Specialised repair services	705	-4 713	-4 008	632	-1 286	-653	897	-1 712	-815	674	-1 386	-712
Textiles	827	-1 243	-416	750	-1 225	-476	900	-1 457	-556	814	-1 428	-614
Transport equipment	463	-1 029	-566	487	-2 393	-1 906	723	-1 642	-919	655	-1 942	-1 287
Transport, storage and communications	5 876	-12 700	-6 824	7 375	-15 519	-8 144	8 453	-16 560	-8 107	6 344	-15 601	-9 257
Vehicles, parts and accessories	21 423	-32 453	-11 030	21 607	-33 612	-12 005	23 858	-39 931	-16 074	22 532	-40 915	-18 383
Wholesale trade	20 330	-32 392	-12 061	21 985	-31 966	-10 581	23 904	-34 547	-10 643	23 425	-35 880	-12 455
Wood, wood products and furniture	313	-661	-348	378	-721	-343	468	-890	-422	456	-934	-478
Total	216 003	-414 007	-198 004	215 424	-423 843	-208 419	231 442	-441 497	-210 055	239 001	-457 103	-218 102

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1 VAT declared, 2013/14 – 2016/17

Sector	2013/14			2014/15			2015/16			2016/17		
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments
Agencies and other services ¹	-1.38	2.38	1.00	-1.32	2.32	1.00	-1.15	2.15	1.00	-1.33	2.33	1.00
Agriculture, forestry and fishing	-0.19	1.19	1.00	-1.14	2.14	1.00	-1.08	2.08	1.00	-1.68	2.68	1.00
Bricks, ceramic, glass, cement and similar products	-2.61	3.61	1.00	-2.65	3.65	1.00	-2.83	3.83	1.00	-2.58	3.58	1.00
Catering and accommodation	-1.74	2.74	1.00	-0.44	1.44	1.00	-1.72	2.72	1.00	-1.70	2.70	1.00
Chemicals and chemical, rubber and plastic products	-2.75	3.75	1.00	-2.36	3.36	1.00	-2.81	3.81	1.00	-2.86	3.86	1.00
Clothing and footwear	-2.36	3.36	1.00	-2.63	3.63	1.00	-2.95	3.95	1.00	-1.62	2.62	1.00
Coal and petroleum products	-1.48	2.48	1.00	-1.66	2.66	1.00	-2.01	3.01	1.00	-1.32	2.32	1.00
Construction	-1.59	2.59	1.00	-1.41	2.41	1.00	-1.04	2.04	1.00	-1.51	2.51	1.00
Educational services	-0.80	1.80	1.00	-0.78	1.78	1.00	-0.73	1.73	1.00	-0.70	1.70	1.00
Electricity, gas and water	-2.13	3.13	1.00	-2.62	3.62	1.00	-2.42	3.42	1.00	-2.68	3.68	1.00
Financing, insurance, real estate and business services	-1.71	2.71	1.00	-1.49	2.49	1.00	-1.68	2.68	1.00	-1.52	2.52	1.00
Food, drink and tobacco	-1.64	2.64	1.00	-1.76	2.76	1.00	-1.74	2.74	1.00	-1.79	2.79	1.00
Furniture, leather goods and fur (excl. footwear & clothing)	-2.43	3.43	1.00	-2.28	3.28	1.00	-2.93	3.93	1.00	-2.23	3.23	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.90	2.90	1.00	-1.91	2.91	1.00	-2.11	3.11	1.00	-1.87	2.87	1.00
Machinery and related items	-0.89	1.89	1.00	-0.87	1.87	1.00	-0.88	1.88	1.00	-0.84	1.84	1.00
Medical, dental and other health and veterinary services	-2.29	3.29	1.00	-2.50	3.50	1.00	-2.71	3.71	1.00	-2.55	3.55	1.00
Metal (including metal products)	-1.41	2.41	1.00	-1.47	2.47	1.00	-1.45	2.45	1.00	-1.38	2.38	1.00
Mining and quarrying	-2.16	3.16	1.00	-2.16	3.16	1.00	-2.42	3.42	1.00	-1.95	2.95	1.00
Other manufacturing industries	-2.11	3.11	1.00	-2.26	3.26	1.00	-2.15	3.15	1.00	-2.15	3.15	1.00
Paper, printing and publishing	-0.96	1.96	1.00	-0.97	1.97	1.00	-1.04	2.04	1.00	-0.89	1.89	1.00
Personal and household services	0.15	0.85	1.00	-1.72	2.72	1.00	-1.17	2.17	1.00	-0.77	1.77	1.00
Public administration	-1.20	2.20	1.00	0.07	0.93	1.00	-1.44	2.44	1.00	-1.47	2.47	1.00
Recreation and cultural services	-0.55	1.55	1.00	-0.51	1.51	1.00	-0.54	1.54	1.00	-0.46	1.46	1.00
Research and scientific institutes	-5.32	6.32	1.00	-5.65	6.65	1.00	-5.40	6.40	1.00	-5.06	6.06	1.00
Retail trade	-1.49	2.49	1.00	-1.75	2.75	1.00	-1.49	2.49	1.00	-1.14	2.14	1.00
Scientific, optical and similar equipment	-0.55	1.55	1.00	-0.80	1.80	1.00	-0.66	1.66	1.00	-0.84	1.84	1.00
Social and related community services	-0.16	1.16	1.00	-1.88	2.88	1.00	-1.95	2.95	1.00	-1.77	2.77	1.00
Specialised repair services	-2.84	3.84	1.00	-3.14	4.14	1.00	-3.31	4.31	1.00	-2.85	3.85	1.00
Textiles	-1.49	2.49	1.00	-0.08	1.08	1.00	-1.12	2.12	1.00	-1.17	2.17	1.00
Transport equipment	-1.51	2.51	1.00	-1.42	2.42	1.00	-1.39	2.39	1.00	-1.25	2.25	1.00
Transport, storage and communications	-3.78	4.78	1.00	-3.46	4.46	1.00	-3.64	4.64	1.00	-2.92	3.92	1.00
Vehicles, parts and accessories	-3.38	4.38	1.00	-3.43	4.43	1.00	-3.81	4.81	1.00	-3.12	4.12	1.00
Wholesale trade	-2.63	3.63	1.00	-2.66	3.66	1.00	-2.60	3.60	1.00	-2.57	3.57	1.00
Wood, wood products and furniture	-1.85	2.85	1.00	-1.83	2.83	1.00	-1.93	2.93	1.00	-1.89	2.89	1.00
Total												

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

Table A4.5.2: VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2013/14 – 2016/17

Sector	2013/14			2014/15			2015/16			2016/17		
	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
Agencies and other services ¹	-1.79	0.79	-1.00	-1.73	0.73	-1.00	-1.26	0.26	-1.00	-1.72	0.72	-1.00
Agriculture, forestry and fishing	-1.37	0.37	-1.00	-1.72	0.72	-1.00	-1.69	0.69	-1.00	-1.66	0.66	-1.00
Bricks, ceramic, glass, cement and similar products	-2.26	1.26	-1.00	-2.34	1.34	-1.00	-2.50	1.50	-1.00	-2.08	1.08	-1.00
Catering and accommodation	-1.64	0.64	-1.00	-1.08	0.08	-1.00	-1.82	0.82	-1.00	-1.63	0.63	-1.00
Chemicals and chemical, rubber and plastic products	-3.22	2.22	-1.00	-3.42	2.42	-1.00	-3.73	2.73	-1.00	-4.30	3.30	-1.00
Clothing and footwear	-2.30	1.30	-1.00	-3.25	2.25	-1.00	-3.24	2.24	-1.00	-3.29	2.29	-1.00
Coal and petroleum products	-1.59	0.59	-1.00	-1.58	0.58	-1.00	-1.75	0.75	-1.00	-1.69	0.69	-1.00
Construction	-1.64	0.64	-1.00	-1.30	0.30	-1.00	-1.35	0.35	-1.00	-1.67	0.67	-1.00
Educational services	-1.41	0.41	-1.00	-1.26	0.26	-1.00	-1.38	0.38	-1.00	-1.27	0.27	-1.00
Electricity, gas and water	-3.48	2.48	-1.00	-3.43	2.43	-1.00	-4.48	3.48	-1.00	-3.10	2.10	-1.00
Financing, insurance, real estate and business services	-2.31	1.31	-1.00	-1.97	0.97	-1.00	-2.27	1.27	-1.00	-2.34	1.34	-1.00
Food, drink and tobacco	-2.62	1.62	-1.00	-2.60	1.60	-1.00	-2.65	1.65	-1.00	-2.50	1.50	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.99	0.99	-1.00	-1.93	0.93	-1.00	-1.94	0.94	-1.00	-1.84	0.84	-1.00
Machinery and related items	-2.09	1.09	-1.00	-2.21	1.21	-1.00	-2.72	1.72	-1.00	-2.46	1.46	-1.00
Medical, dental and other health and veterinary services	-1.62	0.62	-1.00	-1.76	0.76	-1.00	-1.55	0.55	-1.00	-1.72	0.72	-1.00
Metal (including metal products)	-2.01	1.01	-1.00	-2.06	1.06	-1.00	-2.13	1.13	-1.00	-2.08	1.08	-1.00
Mining and quarrying	-1.53	0.53	-1.00	-1.55	0.55	-1.00	-1.48	0.48	-1.00	-1.42	0.42	-1.00
Other manufacturing industries	-1.69	0.69	-1.00	-1.66	0.66	-1.00	-1.57	0.57	-1.00	-1.59	0.59	-1.00
Paper, printing and publishing	-2.63	1.63	-1.00	-2.85	1.85	-1.00	-2.57	1.57	-1.00	-3.19	2.19	-1.00
Personal and household services	-1.20	0.20	-1.00	-1.44	0.44	-1.00	-1.72	0.72	-1.00	-1.31	0.31	-1.00
Public administration	-2.52	1.52	-1.00	-2.24	1.24	-1.00	-1.92	0.92	-1.00	-2.04	1.04	-1.00
Recreation and cultural services	-1.64	0.64	-1.00	-1.07	0.07	-1.00	-1.79	0.79	-1.00	-1.35	0.35	-1.00
Research and scientific institutes	-1.16	0.16	-1.00	-1.74	0.74	-1.00	-1.49	0.49	-1.00	-1.31	0.31	-1.00
Retail trade	-3.74	2.74	-1.00	-3.83	2.83	-1.00	-4.01	3.01	-1.00	-3.60	2.60	-1.00
Scientific, optical and similar equipment	-2.15	1.15	-1.00	-2.71	1.71	-1.00	-2.32	1.32	-1.00	-2.53	1.53	-1.00
Social and related community services	-1.64	0.64	-1.00	-1.68	0.68	-1.00	-1.68	0.68	-1.00	-1.50	0.50	-1.00
Specialised repair services	-1.18	0.18	-1.00	-1.97	0.97	-1.00	-2.10	1.10	-1.00	-1.95	0.95	-1.00
Textiles	-2.99	1.99	-1.00	-2.58	1.58	-1.00	-2.62	1.62	-1.00	-2.33	1.33	-1.00
Transport equipment	-1.82	0.82	-1.00	-1.26	0.26	-1.00	-1.79	0.79	-1.00	-1.51	0.51	-1.00
Transport, storage and communications	-1.86	0.86	-1.00	-1.91	0.91	-1.00	-2.04	1.04	-1.00	-1.69	0.69	-1.00
Vehicles, parts and accessories	-2.94	1.94	-1.00	-2.80	1.80	-1.00	-3.25	2.25	-1.00	-2.23	1.23	-1.00
Wholesale trade	-2.69	1.69	-1.00	-3.02	2.02	-1.00	-3.25	2.25	-1.00	-2.88	1.88	-1.00
Wood, wood products and furniture	-1.90	0.90	-1.00	-2.10	1.10	-1.00	-2.11	1.11	-1.00	-1.95	0.95	-1.00
Total	-2.09	1.09	-1.00	-2.03	1.03	-1.00	-2.10	1.10	-1.00	-2.10	1.10	-1.00

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2013/14 – 2016/17

Fiscal year Turnover group	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)
A: = 0	30 892	–	-5 142	27 924	–	-4 289	27 151	–	-5 364	29 837	–	-5 242
B: 1 to 50 000	12 098	322	-800	11 163	297	-358	11 160	283	-821	10 227	263	71
C: 50 001 to 100 000	13 703	1 009	-796	12 877	951	-396	12 141	894	-324	11 647	859	102
D: 100 001 to 200 000	21 847	3 246	-773	20 512	3 047	-573	19 900	2 952	-576	18 641	2 778	259
E: 200 001 to 300 000	18 178	4 524	-548	17 071	4 259	-462	16 759	4 180	-412	15 952	3 981	329
F: 300 001 to 500 000	28 978	11 475	-606	27 706	10 993	-814	27 039	10 709	-499	25 787	10 227	792
G: 500 001 to 700 000	23 357	13 945	-961	22 186	13 253	-510	21 725	12 974	-609	21 159	12 639	885
H: 700 001 to 1 000 000	28 331	23 939	-633	27 177	22 974	-613	26 986	22 801	-732	26 425	22 333	1 511
I: 1 000 001 to 2 000 000	62 410	90 341	-1 692	61 842	89 701	-1 961	61 907	90 004	-1 658	62 655	91 222	5 866
J: 2 000 001 to 3 000 000	36 039	88 637	-1 307	36 115	88 919	-1 326	37 111	91 413	-1 221	37 874	93 243	5 605
K: 3 000 001 to 5 000 000	39 994	155 548	-2 128	40 888	158 875	-2 013	41 967	163 119	-2 006	43 856	170 581	9 641
L: 5 000 001 to 10 000 000	40 682	287 301	-3 574	42 797	302 583	-3 683	44 870	317 454	-3 412	47 064	332 906	16 771
M: 10 000 001 to 14 000 000	14 679	173 383	-2 104	15 724	185 710	-2 019	16 509	195 260	-1 933	17 236	203 710	9 020
N: 14 000 001 to 20 000 000	12 649	211 279	-2 364	13 299	221 943	-2 653	13 899	232 238	-2 437	14 704	245 683	10 358
O: 20 000 001 to 30 000 000	11 047	270 067	-3 356	11 560	281 934	-3 063	12 274	299 784	-3 005	12 444	303 701	12 101
P: 30 000 001 to 50 000 000	10 183	394 215	-4 311	10 751	416 536	-5 095	11 610	449 643	-5 234	11 489	450 066	15 916
Q: 50 000 001 to 100 000 000	9 297	649 603	-7 342	10 218	716 507	-9 073	10 522	735 786	-7 154	12 238	852 454	26 041
R: 100 000 001 +	10 198	7 939 504	-119 548	11 130	8 674 362	-123 140	11 695	9 071 493	-129 364	12 837	9 816 887	203 045
Total	424 562	10 318 338	-157 983	420 940	11 192 846	-162 021	425 225	11 700 998	-166 760	432 072	12 613 531	-180 912

1. VAT exclusive.

VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover (payments and refunds), 2013/14 – 2016/17 (continued)

Fiscal year Turnover group Percentage of total	2013/14			2014/15			2015/16			2016/17		
	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds
A: = 0	7.3%	0.0%	0.8%	6.6%	0.0%	0.6%	6.4%	0.0%	0.8%	6.9%	0.0%	0.8%
B: 1 to 50 000	2.8%	0.0%	0.0%	2.7%	0.0%	0.0%	2.6%	0.0%	0.0%	2.4%	0.0%	0.0%
C: 50 001 to 100 000	3.2%	0.0%	0.0%	3.1%	0.0%	0.0%	2.9%	0.0%	0.0%	2.7%	0.0%	0.0%
D: 100 001 to 200 000	5.1%	0.0%	0.1%	4.9%	0.0%	0.1%	4.7%	0.0%	0.1%	4.3%	0.0%	0.1%
E: 200 001 to 300 000	4.3%	0.0%	0.1%	4.1%	0.0%	0.1%	3.9%	0.0%	0.1%	3.7%	0.0%	0.1%
F: 300 001 to 500 000	6.8%	0.1%	0.3%	6.6%	0.1%	0.3%	6.4%	0.1%	0.3%	6.0%	0.1%	0.2%
G: 500 001 to 700 000	5.5%	0.1%	0.4%	5.3%	0.1%	0.3%	5.1%	0.1%	0.3%	4.9%	0.1%	0.3%
H: 700 001 to 1 000 000	6.7%	0.2%	0.6%	6.5%	0.2%	0.5%	6.3%	0.2%	0.5%	6.1%	0.2%	0.5%
I: 1 000 001 to 2 000 000	14.7%	0.9%	2.2%	14.7%	0.8%	2.0%	14.6%	0.8%	2.1%	14.5%	0.7%	1.8%
J: 2 000 001 to 3 000 000	8.5%	0.9%	2.0%	8.6%	0.8%	1.9%	8.7%	0.8%	1.9%	8.8%	0.7%	1.7%
K: 3 000 001 to 5 000 000	9.4%	1.5%	3.2%	9.7%	1.4%	3.1%	9.9%	1.4%	3.1%	10.2%	1.4%	3.0%
L: 5 000 001 to 10 000 000	9.6%	2.8%	5.2%	10.2%	2.7%	5.2%	10.6%	2.7%	5.3%	10.9%	2.6%	5.2%
M: 10 000 001 to 14 000 000	3.5%	1.7%	2.9%	3.7%	1.7%	2.9%	3.9%	1.7%	3.0%	4.0%	1.6%	2.8%
N: 14 000 001 to 20 000 000	3.0%	2.0%	3.3%	3.2%	2.0%	3.3%	3.3%	2.0%	3.3%	3.4%	1.9%	3.2%
O: 20 000 001 to 30 000 000	2.6%	2.6%	4.1%	2.7%	2.5%	3.8%	2.9%	2.6%	3.9%	2.9%	2.4%	3.8%
P: 30 000 001 to 50 000 000	2.4%	3.8%	5.2%	2.6%	3.7%	5.2%	2.7%	3.8%	5.5%	2.7%	3.6%	5.0%
Q: 50 000 001 to 100 000 000	2.2%	6.3%	7.4%	2.4%	6.4%	7.5%	2.5%	6.3%	7.7%	2.8%	6.8%	8.1%
R: 100 000 001 +	2.4%	76.9%	62.0%	2.6%	77.5%	63.0%	2.8%	77.5%	62.1%	3.0%	77.8%	63.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2007/08 – 2016/17

Turnover group	Number of Vendors per Fiscal Year									
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
A: = 0	6 045	3 227	3 190	2 860	3 172	2 968	2 785	3 074	3 576	7 040
B: 1 to 50 000	7 285	5 523	4 976	4 643	4 107	3 989	3 944	3 883	4 128	4 506
C: 50 001 to 100 000	7 891	6 571	6 427	6 501	6 238	6 050	5 957	5 770	5 575	5 743
D: 100 001 to 200 000	13 529	11 827	11 589	11 263	10 832	10 458	10 192	9 950	9 780	9 732
E: 200 001 to 300 000	11 423	10 123	10 219	9 818	9 471	9 169	8 960	8 616	8 612	8 549
F: 300 001 to 500 000	18 534	17 368	17 259	16 449	16 057	15 256	14 785	14 426	14 251	13 836
G: 500 001 to 700 000	15 065	14 209	14 196	13 654	13 266	12 765	12 338	11 929	11 731	11 441
H: 700 001 to 1 000 000	17 748	17 738	17 407	17 110	16 410	15 882	15 284	14 891	14 731	14 126
I: 1 000 001 to 2 000 000	35 636	36 557	36 825	36 546	35 936	35 443	34 636	34 144	33 174	31 875
J: 2 000 001 to 3 000 000	18 544	20 123	20 395	20 806	20 627	20 502	20 473	20 121	19 962	19 120
K: 3 000 001 to 5 000 000	19 843	21 692	22 074	22 572	22 955	23 345	23 485	23 372	23 268	22 870
L: 5 000 001 to 10 000 000	20 282	22 271	22 549	23 071	23 813	24 358	24 988	25 481	25 857	25 446
M: 10 000 001 to 14 000 000	7 242	8 122	8 170	8 568	8 771	9 317	9 362	9 809	9 875	9 767
N: 14 000 001 to 20 000 000	6 344	6 924	7 040	7 206	7 574	7 816	8 334	8 549	8 557	8 545
O: 20 000 001 to 30 000 000	5 433	6 143	6 230	6 420	6 733	7 051	7 441	7 677	7 866	7 545
P: 30 000 001 to 50 000 000	4 906	5 673	5 740	6 033	6 262	6 687	7 113	7 267	7 664	7 382
Q: 50 000 001 to 100 000 000	4 012	4 856	4 799	5 125	5 664	6 213	6 541	7 083	7 173	7 877
R: 100 000 001 +	4 457	5 272	5 134	5 574	6 331	6 950	7 601	8 177	8 439	8 819
Total	224 219	224 219	224 219	224 219	224 219	224 219	224 219	224 219	224 219	224 219

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2007/08 - 2016/17

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2007/08	2016/17	CAGR	2007/08	2016/17	CAGR	2007/08	2016/17	CAGR	2007/08	2016/17	CAGR
A: = 0	6 045	7 040	1.7%	–	–	0.0%	485	1 012	8.5%	-1 582	-579	-10.6%
B: 1 to 50 000	7 285	4 506	-5.2%	203	121	-5.6%	49	26	-7.0%	-373	-115	-12.3%
C: 50 001 to 100 000	7 891	5 743	-3.5%	591	424	-3.6%	71	52	-3.4%	-201	-76	-10.2%
D: 100 001 to 200 000	13 529	9 732	-3.6%	2 008	1 455	-3.5%	218	128	-5.7%	-366	-134	-10.6%
E: 200 001 to 300 000	11 423	8 549	-3.2%	2 845	2 132	-3.2%	389	189	-7.7%	-329	-113	-11.2%
F: 300 001 to 500 000	18 534	13 836	-3.2%	7 350	5 489	-3.2%	586	443	-3.1%	-523	-168	-11.9%
G: 500 001 to 700 000	15 065	11 441	-3.0%	8 992	6 833	-3.0%	659	516	-2.7%	-437	-167	-10.1%
H: 700 001 to 1 000 000	17 748	14 126	-2.5%	14 952	11 937	-2.5%	1 038	863	-2.0%	-470	-197	-9.2%
I: 1 000 001 to 2 000 000	35 636	31 875	-1.2%	51 311	46 357	-1.1%	3 190	3 205	0.1%	-967	-684	-3.8%
J: 2 000 001 to 3 000 000	18 544	19 120	0.3%	45 539	47 135	0.4%	2 567	3 007	1.8%	-786	-487	-5.2%
K: 3 000 001 to 5 000 000	19 843	22 870	1.6%	76 860	89 028	1.6%	3 901	5 354	3.6%	-1 169	-799	-4.1%
L: 5 000 001 to 10 000 000	20 282	25 446	2.6%	142 874	180 535	2.6%	6 508	9 679	4.5%	-1 733	-1 791	0.4%
M: 10 000 001 to 14 000 000	7 242	9 767	3.4%	85 528	115 556	3.4%	3 529	5 392	4.8%	-918	-993	0.9%
N: 14 000 001 to 20 000 000	6 344	8 545	3.4%	105 834	142 856	3.4%	3 989	6 349	5.3%	-1 140	-1 235	0.9%
O: 20 000 001 to 30 000 000	5 433	7 545	3.7%	132 697	184 700	3.7%	4 655	7 615	5.6%	-1 636	-1 576	-0.4%
P: 30 000 001 to 50 000 000	4 906	7 382	4.6%	188 528	290 245	4.9%	6 215	10 722	6.2%	-2 388	-2 701	1.4%
Q: 50 000 001 to 100 000 000	4 012	7 877	7.8%	277 724	549 352	7.9%	8 855	17 913	8.1%	-3 041	-5 001	5.7%
R: 100 000 001 +	4 457	8 819	7.9%	3 885 831	7 894 654	8.2%	74 857	162 224	9.0%	-53 762	-115 327	8.8%
Total	224 219	224 219	0.0%	5 029 667	9 568 809	7.4%	121 763	234 688	7.6%	-71 818	-132 143	7.0%

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2007/08 – 2016/17

Turnover group	R millions per Fiscal Year									
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
A: = 0	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	203	162	143	141	121	119	117	113	118	121
C: 50 001 to 100 000	591	495	481	486	459	449	441	428	412	424
D: 100 001 to 200 000	2 008	1 762	1 723	1 670	1 607	1 555	1 519	1 481	1 455	1 455
E: 200 001 to 300 000	2 845	2 525	2 552	2 450	2 357	2 288	2 235	2 151	2 147	2 132
F: 300 001 to 500 000	7 350	6 898	6 859	6 532	6 365	6 058	5 873	5 733	5 650	5 489
G: 500 001 to 700 000	8 992	8 485	8 483	8 156	7 931	7 631	7 374	7 128	7 009	6 833
H: 700 001 to 1 000 000	14 952	14 986	14 698	14 439	13 875	13 424	12 921	12 587	12 448	11 937
I: 1 000 001 to 2 000 000	51 311	52 745	53 149	52 817	51 970	51 320	50 221	49 543	48 103	46 357
J: 2 000 001 to 3 000 000	45 539	49 448	50 067	51 100	50 698	50 435	50 409	49 609	49 158	47 135
K: 3 000 001 to 5 000 000	76 860	84 248	85 702	87 866	89 283	90 937	91 432	90 978	90 541	89 028
L: 5 000 001 to 10 000 000	142 874	157 461	159 186	163 495	168 556	172 402	176 860	180 464	183 532	180 535
M: 10 000 001 to 14 000 000	85 528	96 357	96 517	101 308	103 729	110 251	110 714	115 951	116 778	115 556
N: 14 000 001 to 20 000 000	105 834	115 636	117 586	120 537	126 476	130 577	139 432	142 793	143 147	142 856
O: 20 000 001 to 30 000 000	132 697	150 016	151 961	156 761	164 705	172 648	181 902	187 246	192 374	184 700
P: 30 000 001 to 50 000 000	188 528	220 492	221 736	232 983	242 367	258 027	275 864	282 381	297 320	290 245
Q: 50 000 001 to 100 000 000	277 724	338 184	334 545	358 009	394 862	433 468	459 393	498 248	503 069	549 352
R: 100 000 001 +	3 885 831	4 479 584	4 110 791	4 543 855	5 447 665	5 889 512	6 556 077	7 102 235	7 427 675	7 894 654
Total	5 029 667	5 779 485	5 416 180	5 902 605	6 873 026	7 391 101	8 122 783	8 729 067	9 080 937	9 568 809

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2007/08 – 2016/17

Turnover group	R millions per Fiscal Year									
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
A: = 0	485	298	253	193	206	161	193	208	625	1 012
B: 1 to 50 000	49	38	31	30	19	19	20	14	35	26
C: 50 001 to 100 000	71	63	49	71	51	50	53	43	44	52
D: 100 001 to 200 000	218	177	159	156	146	138	140	133	131	128
E: 200 001 to 300 000	389	219	211	203	198	191	189	184	176	189
F: 300 001 to 500 000	586	540	534	506	496	486	473	457	448	443
G: 500 001 to 700 000	659	630	613	593	581	583	550	550	528	516
H: 700 001 to 1 000 000	1 038	1 037	1 000	994	981	955	925	924	900	863
I: 1 000 001 to 2 000 000	3 190	3 314	3 340	3 390	3 422	3 440	3 409	3 442	3 334	3 205
J: 2 000 001 to 3 000 000	2 567	2 830	2 899	3 040	3 064	3 179	3 173	3 210	3 137	3 007
K: 3 000 001 to 5 000 000	3 901	4 323	4 439	4 708	4 920	5 154	5 344	5 427	5 402	5 354
L: 5 000 001 to 10 000 000	6 508	7 073	7 234	7 709	8 116	8 506	8 953	9 403	9 660	9 679
M: 10 000 001 to 14 000 000	3 529	3 932	4 069	4 333	4 531	5 005	5 080	5 352	5 430	5 392
N: 14 000 001 to 20 000 000	3 989	4 413	4 669	4 958	5 221	5 575	6 066	6 292	6 206	6 349
O: 20 000 001 to 30 000 000	4 655	5 398	5 691	6 053	6 368	6 799	7 303	7 569	7 843	7 615
P: 30 000 001 to 50 000 000	6 215	7 342	7 600	8 059	8 422	9 374	10 161	10 695	11 391	10 722
Q: 50 000 001 to 100 000 000	8 855	10 362	10 966	11 522	12 539	13 489	14 066	15 645	16 258	17 913
R: 100 000 001 +	74 857	81 721	94 908	100 004	109 157	122 101	131 474	144 217	149 367	162 224
Total	121 763	133 713	148 664	156 522	168 440	185 204	197 571	213 767	220 916	234 688

Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2007/08 – 2016/17

Turnover group	R millions per Fiscal Year									
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
A: = 0	-1 582	-962	-651	-400	-413	-324	-362	-382	-351	-579
B: 1 to 50 000	-373	-262	-148	-80	-90	-88	-113	-99	-68	-115
C: 50 001 to 100 000	-201	-271	-101	-131	-52	-163	-63	-116	-67	-76
D: 100 001 to 200 000	-366	-237	-222	-147	-149	-186	-130	-108	-112	-134
E: 200 001 to 300 000	-329	-209	-152	-109	-135	-101	-246	-158	-108	-113
F: 300 001 to 500 000	-523	-331	-281	-213	-251	-186	-189	-262	-160	-168
G: 500 001 to 700 000	-437	-349	-224	-193	-188	-219	-163	-180	-209	-167
H: 700 001 to 1 000 000	-470	-448	-384	-272	-322	-380	-250	-206	-252	-197
I: 1 000 001 to 2 000 000	-967	-1 060	-874	-687	-838	-677	-616	-716	-619	-684
J: 2 000 001 to 3 000 000	-786	-789	-673	-651	-668	-519	-494	-468	-475	-487
K: 3 000 001 to 5 000 000	-1 169	-1 184	-1 013	-1 060	-888	-963	-829	-876	-988	-799
L: 5 000 001 to 10 000 000	-1 733	-2 169	-1 627	-1 439	-1 593	-1 604	-1 512	-1 638	-1 576	-1 791
M: 10 000 001 to 14 000 000	-918	-1 111	-996	-830	-957	-1 031	-947	-997	-961	-993
N: 14 000 001 to 20 000 000	-1 140	-1 571	-1 364	-1 188	-1 248	-1 225	-1 251	-1 325	-1 237	-1 235
O: 20 000 001 to 30 000 000	-1 636	-1 741	-1 728	-1 319	-1 622	-1 600	-1 769	-1 651	-1 585	-1 576
P: 30 000 001 to 50 000 000	-2 388	-2 713	-2 656	-2 214	-2 517	-2 780	-2 715	-2 975	-2 833	-2 701
Q: 50 000 001 to 100 000 000	-3 041	-4 218	-3 952	-3 493	-4 036	-4 173	-4 467	-5 555	-4 448	-5 001
R: 100 000 001 +	-53 762	-74 873	-69 579	-63 185	-83 543	-87 347	-97 939	-97 863	-106 021	-115 327
Total	-71 818	-94 498	-86 627	-77 610	-99 512	-103 567	-114 054	-115 573	-122 069	-132 143

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2007/08 – 2016/17

Sector	R million per Fiscal Year									
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Agencies and other services	9 001	10 681	11 186	12 211	13 251	14 820	15 945	17 349	16 949	17 841
Agriculture, forestry and fishing	5 473	6 158	6 377	6 614	7 219	8 393	9 170	10 199	11 102	12 433
Bricks, ceramic, glass, cement and similar products	415	452	485	492	537	588	625	727	732	774
Catering and accommodation	1 578	1 726	1 803	2 148	2 152	2 495	2 669	2 880	3 066	3 372
Chemicals and chemical, rubber and plastic products	2 772	2 670	3 439	3 686	3 644	3 947	4 090	4 508	4 846	4 980
Clothing and footwear	426	441	523	564	602	643	629	762	751	786
Coal and petroleum products	882	1 187	686	629	654	725	1 044	753	1 040	1 275
Construction	7 066	8 773	9 019	8 847	9 074	10 276	11 725	12 046	12 958	13 324
Educational services	195	237	243	259	276	328	380	436	490	449
Electricity, gas and water	1 724	1 084	4 053	2 997	4 645	3 730	3 833	4 586	4 893	5 102
Financing, insurance, real estate and business services	37 346	41 613	45 409	49 393	53 419	58 996	63 008	68 260	71 702	74 968
Food, drink and tobacco	6 343	6 459	7 408	7 885	8 435	9 448	9 780	10 441	10 770	10 876
Leather, leather goods and fur (excl. footwear & clothing)	59	59	82	85	82	97	93	96	106	145
Machinery and related items	3 794	4 529	5 635	5 619	5 691	6 125	5 685	6 349	6 084	7 136
Medical, dental and other health and veterinary services	3 154	3 484	4 084	4 494	4 934	5 326	5 875	6 449	6 967	7 222
Metal (including metal products)	2 952	3 569	3 265	3 260	3 387	3 750	4 147	4 149	4 067	4 328
Mining and quarrying	5 314	6 809	5 072	5 173	5 170	5 730	6 505	6 636	6 388	6 900
Other manufacturing industries	743	872	990	1 070	1 091	1 117	1 201	1 207	1 346	1 362
Paper, printing and publishing	1 636	1 650	1 847	2 018	2 060	2 181	2 287	2 309	2 174	2 392
Personal and household services	316	367	413	473	514	549	593	611	627	633
Public administration	3 434	1 351	1 695	2 148	2 205	2 745	2 655	2 857	3 098	3 299
Recreation and cultural services	1 369	1 540	1 609	1 825	1 934	2 086	2 215	2 271	2 371	2 389
Research and scientific institutes	135	180	152	164	200	255	272	292	337	372
Retail trade	7 425	8 406	9 377	10 249	11 366	12 729	13 393	14 454	15 094	15 522
Scientific, optical and similar equipment	247	289	323	368	350	369	442	479	558	762
Social and related community services	277	301	305	339	378	406	452	501	510	498
Specialised repair services	1 082	1 284	1 244	1 348	1 529	1 720	1 752	1 820	1 819	1 814
Textiles	533	533	685	851	777	788	732	758	830	862
Transport equipment	315	393	384	418	520	624	650	716	666	735
Transport, storage and communications	7 419	7 574	9 040	9 731	10 916	11 726	12 431	13 322	13 468	14 846
Vehicles, parts and accessories	1 990	1 714	3 697	2 732	2 408	2 336	2 582	3 353	2 833	3 387
Wholesale trade	5 790	6 743	7 494	7 768	8 354	9 475	10 056	11 479	11 527	13 139
Wood, wood products and furniture	557	585	639	662	666	682	656	713	746	765
Total	121 763	133 713	148 664	156 522	168 440	185 204	197 571	213 767	220 916	234 688

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2007/08 – 2016/17

Fiscal year	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Economic activity¹										
Primary sector	10 787	12 967	11 449	11 786	12 389	14 122	15 674	16 835	17 481	19 333
Agriculture, forestry and fishing	5 473	6 158	6 377	6 614	7 219	8 393	9 170	10 199	11 102	12 433
Mining and quarrying	5 314	6 809	5 072	5 173	5 170	5 730	6 505	6 636	6 388	6 900
Secondary sector	30 463	33 544	39 464	39 451	42 215	45 089	47 620	50 599	52 566	55 604
Manufacturing ²	21 673	23 687	26 392	27 607	28 496	31 084	32 062	33 967	34 715	37 178
Electricity, gas and water	1 724	1 084	4 053	2 997	4 645	3 730	3 833	4 586	4 893	5 102
Construction	7 066	8 773	9 019	8 847	9 074	11 276	11 725	12 046	12 958	13 324
Tertiary sector	80 512	87 201	97 751	105 284	113 836	125 993	134 277	146 332	150 859	159 751
Wholesale and retail trade, catering and accommodation ³	17 866	19 874	23 615	24 246	25 809	28 755	30 453	33 986	34 339	37 234
Transport, storage and communication	7 419	7 574	9 040	9 731	10 916	11 726	12 431	13 322	13 468	14 846
Financial intermediation, insurance, real-estate and business services ⁴	46 482	52 474	56 747	61 768	66 871	74 071	79 225	85 900	88 988	93 181
Community, social and personal services ⁵	8 745	7 280	8 349	9 538	10 240	11 441	12 168	13 124	14 063	14 490
Total	121 763	133 713	148 664	156 522	168 440	185 204	197 571	213 767	220 916	234 688
Percentage of total										
Primary sector	8.9%	9.7%	7.7%	7.5%	7.4%	7.6%	7.9%	7.9%	7.9%	8.2%
Agriculture, forestry and fishing	4.5%	4.6%	4.3%	4.2%	4.3%	4.5%	4.6%	4.8%	5.0%	5.3%
Mining and quarrying	4.4%	5.1%	3.4%	3.3%	3.1%	3.1%	3.3%	3.1%	2.9%	2.9%
Secondary sector	25.0%	25.1%	26.5%	25.2%	25.1%	24.3%	24.1%	23.7%	23.8%	23.7%
Manufacturing	17.8%	17.7%	17.8%	17.6%	16.9%	16.8%	16.2%	15.9%	15.7%	15.8%
Electricity, gas and water	1.4%	0.8%	2.7%	1.9%	2.8%	2.0%	1.9%	2.1%	2.2%	2.2%
Construction	5.8%	6.6%	6.1%	5.7%	5.4%	5.5%	5.9%	5.6%	5.9%	5.7%
Tertiary sector	66.1%	65.2%	65.8%	67.3%	67.6%	68.0%	68.0%	68.5%	68.3%	68.1%
Wholesale and retail trade, catering and accommodation	14.7%	14.9%	15.9%	15.5%	15.3%	15.5%	15.4%	15.9%	15.5%	15.9%
Transport, storage and communication	6.1%	5.7%	6.1%	6.2%	6.5%	6.3%	6.3%	6.2%	6.1%	6.3%
Financial intermediation, insurance, real-estate and business services	38.2%	39.2%	38.2%	39.5%	39.7%	40.0%	40.1%	40.2%	40.3%	39.7%
Community, social and personal services	7.2%	5.4%	5.6%	6.1%	6.1%	6.2%	6.2%	6.1%	6.4%	6.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

Table A4.7.8: VAT: Refunds by sector, 10-year cohort 2007/08 – 2016/17

Sector	R million per Fiscal Year										
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	
Agencies and other services	-3 795	-4 702	-4 048	-3 892	-4 738	-5 092	-5 095	-5 502	-5 324	-6 344	
Agriculture, forestry and fishing	-4 379	-5 676	-5 496	-5 018	-6 028	-6 167	-6 764	-7 680	-7 631	-8 721	
Bricks, ceramic, glass, cement and similar products	-256	-363	-258	-245	-214	-139	-118	-140	-168	-182	
Catering and accommodation	-312	-269	-293	-237	-246	-209	-262	-251	-280	-228	
Chemicals and chemical, rubber and plastic products	-1 494	-2 365	-1 875	-1 769	-2 977	-3 357	-3 780	-3 718	-3 296	-3 645	
Clothing and footwear	-62	-91	-63	-56	-81	-112	-158	-137	-147	-207	
Coal and petroleum products	-3 538	-4 222	-3 261	-3 542	-5 034	-5 287	-6 484	-5 451	-4 957	-4 859	
Construction	-1 831	-2 194	-2 159	-1 480	-1 584	-1 614	-1 824	-1 614	-1 946	-1 632	
Educational services	-72	-62	-121	-82	-144	-87	-123	-120	-56	-67	
Electricity, gas and water	-944	-3 566	-4 064	-1 812	-2 328	-1 604	-2 150	-1 095	-580	-1 260	
Financing, insurance, real estate and business services	-10 645	-12 463	-10 299	-8 436	-9 220	-10 661	-10 980	-11 338	-11 941	-13 390	
Food, drink and tobacco	-1 746	-2 210	-2 394	-2 305	-2 954	-3 112	-3 584	-3 649	-4 073	-4 298	
Leather, leather goods and fur (excl. footwear & clothing)	-70	-72	-33	-59	-87	-80	-143	-175	-178	-193	
Machinery and related items	-1 050	-1 701	-1 139	-1 253	-1 828	-2 341	-2 655	-2 523	-2 345	-2 454	
Medical, dental and other health and veterinary services	-195	-264	-260	-200	-206	-199	-239	-252	-224	-341	
Metal (including metal products)	-4 881	-5 315	-4 397	-4 104	-5 637	-5 446	-6 615	-6 392	-5 796	-6 046	
Mining and quarrying	-16 028	-20 765	-22 273	-20 219	-28 649	-28 097	-29 467	-28 334	-29 187	-29 888	
Other manufacturing industries	-1 390	-1 553	-1 070	-1 122	-1 603	-1 495	-1 659	-1 840	-1 977	-2 100	
Paper, printing and publishing	-229	-329	-206	-240	-305	-409	-429	-405	-363	-399	
Personal and household services	-29	-22	-22	-12	-40	-21	-27	-21	-19	-19	
Public administration	-3 171	-4 699	-6 228	-4 290	-4 804	-4 718	-5 011	-6 226	-7 747	-7 542	
Recreation and cultural services	-169	-178	-177	-146	-146	-268	-289	-187	-148	-148	
Research and scientific institutes	-50	-70	-115	-71	-119	-113	-98	-140	-152	-141	
Retail trade	-2 411	-2 970	-2 757	-2 886	-3 361	-3 782	-4 037	-4 053	-4 776	-4 402	
Scientific, optical and similar equipment	-85	-87	-93	-78	-91	-98	-103	-138	-131	-137	
Social and related community services	-179	-214	-245	-229	-254	-259	-243	-277	-254	-284	
Specialised repair services	-95	-170	-361	-316	-376	-315	-381	-393	-559	-356	
Textiles	-205	-216	-171	-129	-205	-231	-256	-342	-386	-479	
Transport equipment	-376	-432	-414	-207	-348	-363	-416	-419	-538	-611	
Transport, storage and communications	-2 388	-2 948	-3 475	-2 661	-3 623	-3 796	-4 200	-5 370	-4 870	-6 193	
Vehicles, parts and accessories	-6 358	-10 332	-5 167	-7 205	-7 859	-8 649	-10 164	-10 674	-14 723	-18 170	
Wholesale trade	-3 213	-3 807	-3 540	-3 200	-4 261	-5 275	-6 146	-6 483	-7 043	-7 053	
Wood, wood products and furniture	-172	-170	-152	-108	-166	-171	-153	-235	-253	-354	
Total	-71 818	-94 498	-86 627	-77 610	-99 512	-103 567	-114 054	-115 573	-122 069	-132 143	

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2007/08 – 2016/17

Fiscal year	R million per Fiscal Year									
Economic activity ¹	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Primary sector	-20 407	-26 442	-27 769	-25 237	-34 678	-34 264	-36 231	-36 015	-36 818	-38 610
Agriculture, forestry and fishing	-4 379	-5 676	-5 496	-5 018	-6 028	-6 167	-6 764	-7 680	-7 631	-8 721
Mining and quarrying	-16 028	-20 765	-22 273	-20 219	-28 649	-28 097	-29 467	-28 334	-29 187	-29 888
Secondary sector	-18 329	-24 886	-21 748	-18 510	-25 439	-25 859	-30 528	-28 272	-27 133	-28 855
Manufacturing ²	-15 554	-19 126	-15 526	-15 219	-21 527	-22 640	-26 554	-25 563	-24 607	-25 963
Electricity, gas and water	-944	-3 566	-4 064	-1 812	-2 328	-1 604	-2 150	-1 095	-580	-1 260
Construction	-1 831	-2 194	-2 159	-1 480	-1 584	-1 614	-1 824	-1 614	-1 946	-1 632
Tertiary sector	-33 082	-43 171	-37 109	-33 863	-39 395	-43 443	-47 295	-51 286	-58 117	-64 678
Wholesale and retail trade, catering and accommodation ³	-12 388	-17 548	-12 119	-13 844	-16 102	-18 229	-20 990	-21 854	-27 381	-30 209
Transport, storage and communication business services ⁴	-2 388	-2 948	-3 475	-2 661	-3 623	-3 796	-4 200	-5 370	-4 870	-6 193
Community, social and personal services ⁵	-14 490	-17 234	-14 461	-12 398	-14 078	-15 866	-16 173	-16 979	-17 418	-19 875
Total	-71 818	-94 498	-86 627	-77 610	-99 512	-103 567	-114 054	-115 573	-122 069	-132 143
Percentage of total	29.2%	28.4%	28.0%	32.1%	32.5%	34.8%	33.1%	31.8%	31.2%	30.2%
Primary sector	6.6%	6.1%	6.0%	6.3%	6.5%	6.1%	6.0%	5.9%	6.6%	6.3%
Agriculture, forestry and fishing	22.6%	22.3%	22.0%	25.7%	26.1%	28.8%	27.1%	25.8%	24.5%	23.9%
Mining and quarrying	21.8%	25.5%	26.3%	25.1%	23.9%	25.6%	25.0%	26.8%	24.5%	22.2%
Secondary sector	19.6%	21.7%	20.2%	17.9%	19.6%	21.6%	21.9%	23.3%	22.1%	20.2%
Manufacturing	1.0%	1.3%	3.8%	4.7%	2.3%	2.3%	1.5%	1.9%	0.9%	0.5%
Electricity, gas and water	1.2%	2.5%	2.3%	2.5%	1.9%	1.6%	1.6%	1.6%	1.4%	1.6%
Construction	48.9%	46.1%	45.7%	42.8%	43.6%	39.6%	41.9%	41.5%	44.4%	47.6%
Tertiary sector	22.9%	17.2%	18.6%	14.0%	17.8%	16.2%	17.6%	18.4%	18.9%	22.4%
Wholesale and retail trade, catering and accommodation	4.7%	3.3%	3.1%	4.0%	3.4%	3.6%	3.7%	3.7%	4.6%	4.0%
Transport, storage and communication business services	15.0%	20.2%	18.2%	16.7%	16.0%	14.1%	15.3%	14.2%	14.7%	14.3%
Community, social and personal services	6.4%	5.3%	5.8%	8.1%	6.4%	5.6%	5.4%	5.2%	6.1%	6.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

- Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.
- Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.
- Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.
- Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

Table A4.7.10: VAT: Payments by payment category, 10-year cohort 2007/08 – 2016/17

Fiscal year	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	10 Year
Payment category ¹	Number of vendors	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	CAGR
A: Bi-monthly (Jan)	75 245	9 327	10 496	10 625	11 405	12 168	14 214	15 025	15 556	16 035	5.6%
B: Bi-monthly (Feb)	107 698	12 891	14 470	14 675	15 737	16 913	19 618	21 008	21 583	22 373	5.7%
C: Monthly	34 227	99 421	108 608	123 221	129 240	139 200	163 572	177 548	183 592	196 068	7.0%
D: 6-monthly	6 660	115	128	130	127	147	156	171	170	246	7.9%
E: Annually	389	9	10	12	12	12	12	16	16	16	6.8%
Total	224 219	121 763	133 713	148 664	156 522	168 440	197 571	213 767	220 916	234 738	6.8%
Percentage of total											
A: Bi-monthly (Jan)	33.6%	7.7%	7.8%	7.1%	7.3%	7.2%	7.2%	7.0%	7.0%	6.8%	
B: Bi-monthly (Feb)	48.0%	10.6%	10.8%	9.9%	10.1%	10.0%	9.9%	9.8%	9.8%	9.5%	
C: Monthly	15.3%	81.7%	81.2%	82.9%	82.6%	82.6%	82.8%	83.1%	83.1%	83.5%	
D: 6-monthly	3.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

1. Payment categories as per section 27(1) of the Value-Added Tax Act.

Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2007/08 – 2016/17

Fiscal year	2007/08	2008/09	2009/10	2011/12	2011/12	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	10 Year
Payment category ¹	Number of vendors	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	CAGR
A: Bi-monthly (Jan)	75 245	2 467	2 314	1 877	1 594	1 711	1 868	1 825	1 967	1 929	2 154	-1.4%
B: Bi-monthly (Feb)	107 698	3 797	3 832	3 201	2 804	3 202	3 262	3 424	3 785	3 607	3 894	0.3%
C: Monthly	34 227	65 498	88 299	81 495	73 151	94 540	98 382	108 755	109 769	116 482	126 031	6.8%
D: 6-monthly	6 660	54	51	51	60	57	55	49	52	50	255	16.8%
E: Annually	389	2	2	2	1	2	1	0	0	1	5	8.2%
Total	224 219	71 818	94 498	86 627	77 610	99 512	103 567	114 054	115 573	122 069	132 339	6.3%
Percentage of total												
A: Bi-monthly (Jan)	33.6%	3.4%	2.4%	2.2%	2.1%	1.7%	1.8%	1.6%	1.7%	1.6%	1.6%	
B: Bi-monthly (Feb)	48.0%	5.3%	4.1%	3.7%	3.6%	3.2%	3.1%	3.0%	3.3%	3.0%	2.9%	
C: Monthly	15.3%	91.2%	93.4%	94.1%	94.3%	95.0%	95.0%	95.4%	95.0%	95.4%	95.2%	
D: 6-monthly	3.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

1. Payment categories as per section 27(1) of the Value-Added Tax Act.

This page is left blank intentionally

IMPORT VAT AND CUSTOMS DUTIES

For the 2016/17 fiscal year



Number of registered importers

301 746

Import VAT

13.0%

%
of Revenue

Customs Duties

4.0%

3.4%

%
of GDP

1.0%

-1%

%
Change Y/Y

-1.5%

Biggest contributors

Import VAT

26.9%

Machinery and electronics

Customs Duties

24.8%

Vehicles, aircrafts & vessels

11.9%

Chemical products

18.4%

Textile and clothing

11.9%

Vehicles, aircrafts & vessels

13.2%

Food, beverages
and tobacco

The main contributors by world zone to Total Import Tax

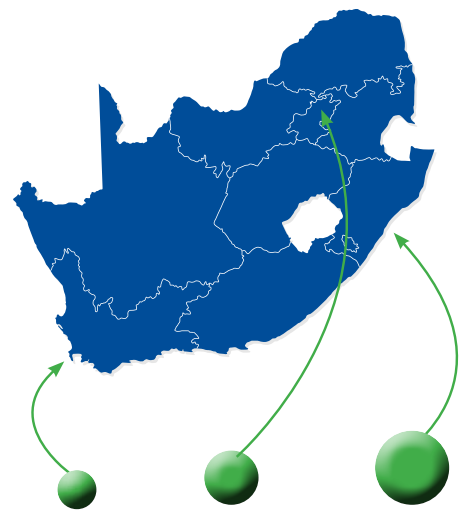


Americas
12%

Europe
35.3%

Asia
46.7%

Main contributors by Customs Port of Entry to Total Import Tax



Cape Town
Harbour
10.9%

OR Tambo
Int. Airport
16.6%

Durban
Harbour
41.7%

5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2016/17 fiscal year:

- Import VAT accounted for 13.0% of the year's Total Tax Revenue, with Customs Duties constituting 4.0%. This resulted in an aggregate 17.0% contribution to Total Tax Revenue, which is a drop from the 18.5% average over the preceding five years. These taxes also contributed to 4.4% of the year's GDP, with Import VAT at 3.4% and Customs Duties at 1.0%.
- Import VAT collections declined by 1.0% against prior year, which is a sharp turnaround from the 10.4% growth recorded in 2015/16.
- Similarly, collections of Customs Duties (including Specific Excise Duties on Imports and *Ad valorem* Import Duties) experienced a contraction of 1.5%, following the previous year's 13.7% expansion.
- The sharp decline in the performance of both import taxes in 2016/17 can be attributed to the subdued growth levels of merchandise imports. This resulted from currency-driven high import costs and muted domestic activity which diminished the overall demand for consumption and capital goods, most of which are key contributors to import taxes. Gains from currency weakening over the previous fiscal years eventually lost momentum and gradually pushed up import costs completing the cyclical effect and taking its toll on the fragile domestic demand, underpinned by restrained consumer and business confidence, further restricting import growth.
- Imports of *Machinery and Electronics* were the largest contributors to the year's Import VAT at 26.9%, down from 28.4% in 2015/16;
- *Vehicles, Aircraft and Vessels* accounted for 24.8% of Customs Duties, continuing on a downward trajectory from 27.6% in 2015/16 and 31.9% in 2014/15;
- Imports from the world zones of Asia and Europe accounted for 82.1% of the combined Total Import Tax contribution, a similar contribution rate to 2015/16; and
- On a country basis, China at 25.2% and Germany at 12.6% remain the principal suppliers of taxable goods to the Total Import Tax contribution for 2016/17.

INTRODUCTION

Import VAT is levied at a rate of 14% on the importation of goods and services into South Africa. Some imported goods, including specific mineral oils and several basic food items, are exempt or zero-rated in terms of the VAT Act of 1991.

The value placed on imported goods is deemed to be the value of the goods as would be applicable for the determination of Customs Duties together with any additional duty the Customs and Excise Act levies on the importation of such goods. For the purposes of Import VAT calculations, this value is 'uplifted' by a further 10% to cover costs such as insurance and freight. However, when goods are traded within the SACU the value is not increased by 10% for Import VAT calculations and the imports are further exempt from duties.

Customs Duties, including Specific Excise Duties on imports (Duty 1-2A), are imposed on designated imported goods. Additional *Ad valorem* Import Duties (Duty 1-2B) are levied on a wide range of luxury, or non-essential items, such as specific motor vehicles, perfumes, firearms, cellular phones and television games.

It is important to note that the term "Customs Duties" when used in this chapter includes Specific Excise Duties (Duty 1-2A) on imports and *Ad valorem* Import Duties (Duty 1-2B) unless stated otherwise. Total Import Tax is the sum of Import VAT and Customs Duties.

This chapter gives an overview of:

- Methodology;
- Declarations and Payment process
- Harmonised System section;
- World zone and selected trade blocs;
- Country of origin; and
- Customs port of entry.

METHODOLOGY

Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code. This code has six methods of valuation. Most goods are valued using Method One which is the actual price paid or payable by the buyer of the goods. The "Free-on-board¹" price forms the basis for the value but allows for certain deductions, such as interest charged on extended payment terms as well as additions such as some royalties.

DECLARATIONS AND PAYMENT PROCESS

Customs values are declared to Customs on a Bill of Entry (BOE) at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and may therefore differ from the actual collections. This difference is usually a result of the delay between the date of the declaration and the date the amount payable (as reflected on the declaration) was settled.

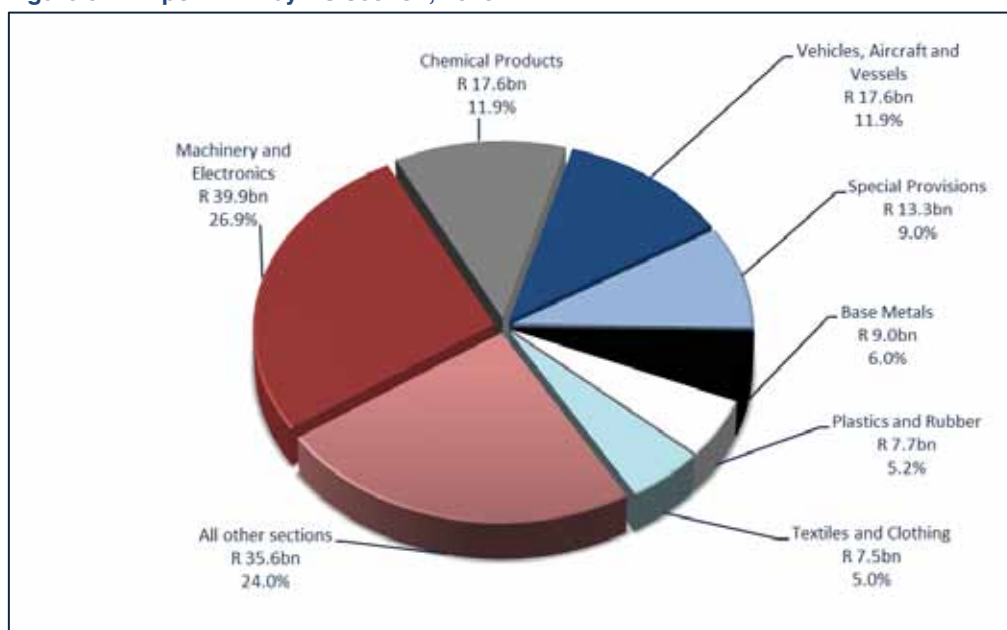
It is important to note that the settlement dates differ depending on whether or not the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owing has to be settled within seven days of billing. Importers not registered for the Customs deferment scheme are required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

¹ Free-on-board refers to the value for customs duty purposes and includes the transactional value (the price actually paid or payable) plus all costs, charges and expenses up to the point where the goods are loaded onto a ship (or other vehicle) at the port of export.

BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the Harmonised System (HS) section. The table shows that *Machinery and Electronics* accounts for the largest Customs value of goods imported in 2016/17 (19.0%), followed by *Mineral Products* (11.4%) and *Vehicles, Aircraft and Vessels* (11.0%).

Figure 5.1: Import VAT by HS section, 2016/17



Import VAT for 2016/17, as shown in Figure 5.1, was mostly collected from the importation of *Machinery and Electronics* (26.9%), *Vehicles, Aircraft and Vessels* (11.9%), *Chemical Products* (11.9%), *Special Provisions* (9.0%), *Base Metals* (6.0%), *Plastics and Rubber* (5.2%) and *Textiles and Clothing* (5.0%). The *All Other sections* grouping (24.0%) comprises the remaining 15 HS sections.

As discussed in Chapter 4, Table A4.2.6 provides a fully aligned overview of Import VAT flows by SARS sectors. The Import VAT recorded in each sector is based on bill of entry declarations and is then classified using the VAT sector indicated by the importer's VAT reference number.

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 61.2% of the year's Import VAT total in 2016/17, with *Secondary* activities at 32.6% and *Primary* activities at 2.9%.

Import VAT from the top 3 contributing economic sectors made up 86.2% of the total, namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 38.0%, followed by *Manufacturing (Secondary)* at 29.3% and *Financial Intermediation, Insurance, Real-Estate and Business Services (Tertiary)* at 18.8%.

The largest contributing HS sections to Customs Duties in 2016/17, as shown in Figure 5.2, were *Vehicles, Aircraft and Vessels* (24.8%); *Textiles and Clothing* (18.4%); *Food, Beverages and Tobacco* (13.2%); and *Machinery and Electronics* (11.4%).

The drop in Customs Duties collected during 2014/15 was a result of a severe decline in vehicle imports. Another major factor that reduced income from Customs Duties was the re-allocation of imported fuel levy in 2014/15. Collections of fuel levy on imported fuels were historically accounted

IMPORT VAT AND CUSTOMS DUTIES

for and reported as Customs Duties; however, as from 01 April 2014, these have been allocated to the Fuel levy. The rectification of the misallocation is not applied before the 2014/15 fiscal year.

The overall effective Customs Duty rate in 2016/17 was 3.0% compared to previous year's 3.1%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 21.7%; *Textiles and Clothing* at 16.4%; *Food, Beverages and Tobacco* at 9.9%; *Vehicles, Aircraft and Vessels* at 6.8% and *Machinery and Electronics* at 1.8%.

Figure 5.2: Customs Duties by HS section, 2016/17

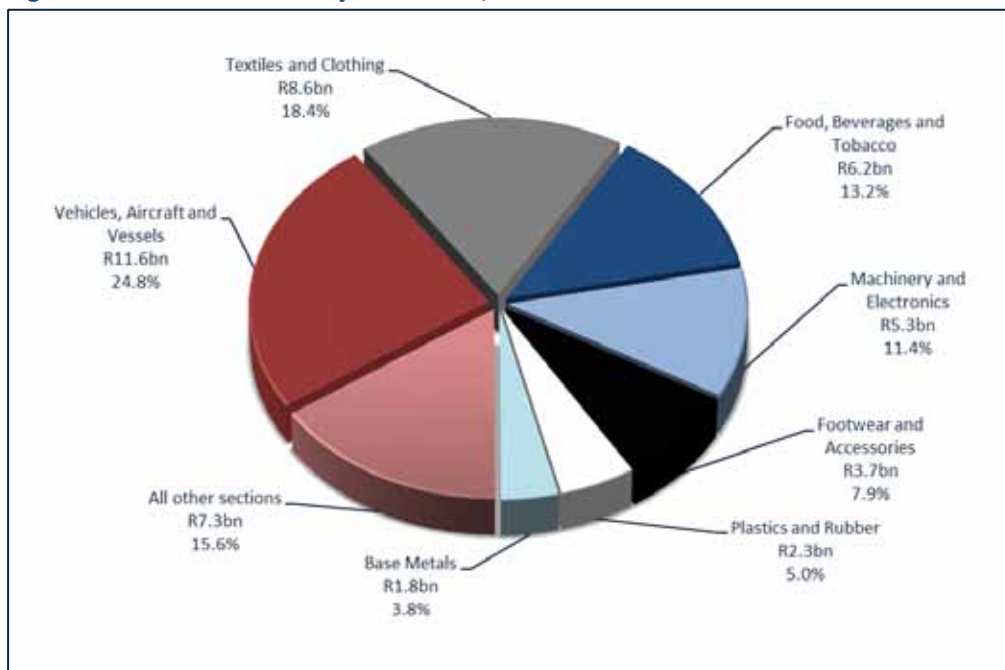
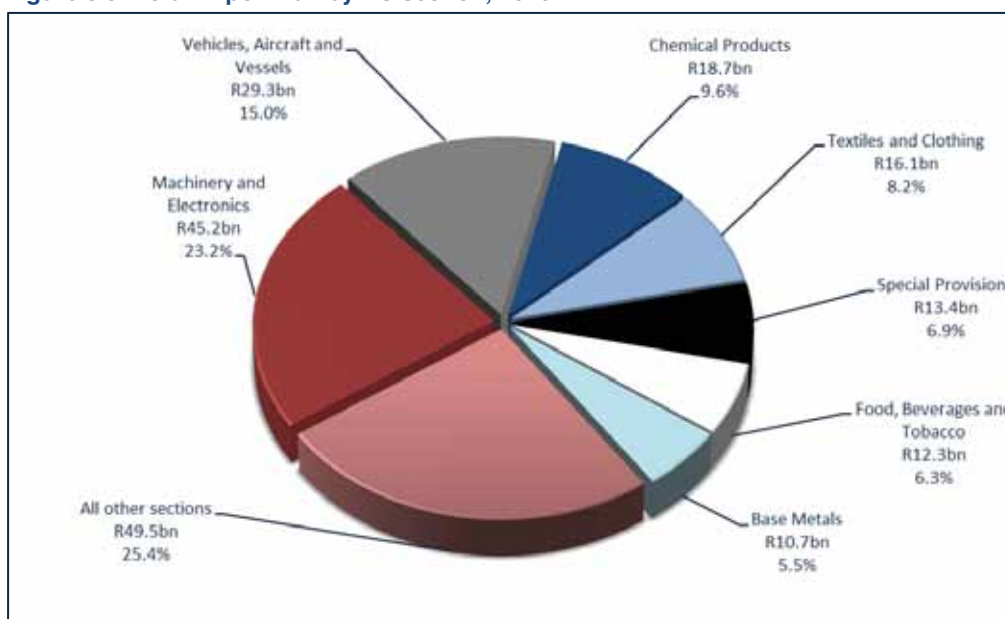


Figure 5.3 shows the top contributing sections – *Machinery and Electronics*, *Vehicles, Aircraft and Vessels* and *Chemical Products* – combined make up almost half of the Total Import Tax for 2016/17.

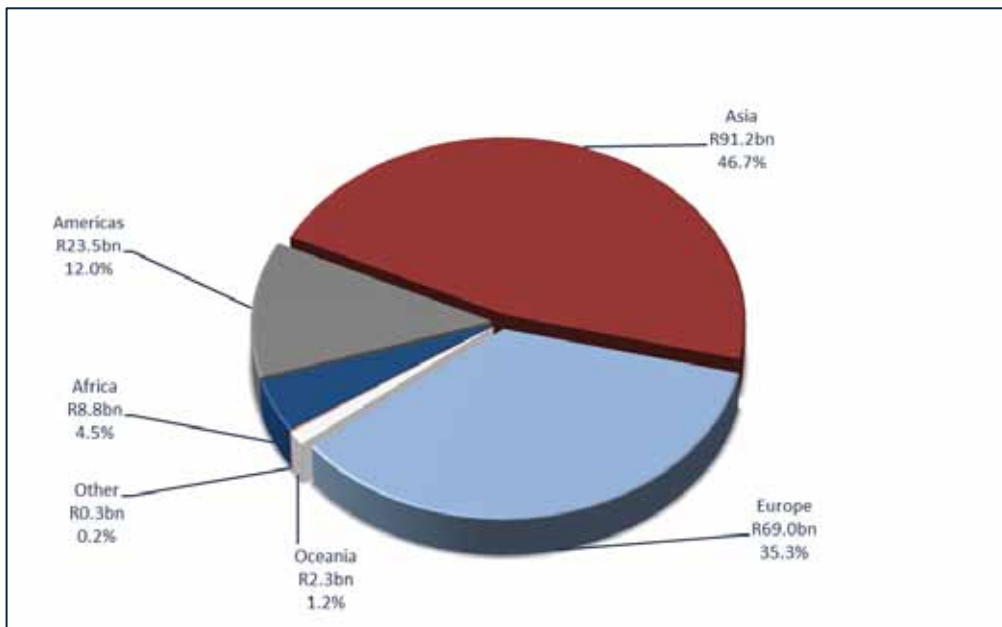
Figure 5.3: Total Import Tax by HS section, 2016/17



BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 46.7% of the Total Import Tax, followed by Europe at 35.3% and the Americas at 12.0%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

Figure 5.4: Total Import Tax by world zone, 2016/17



Asia was South Africa's largest import supplier in 2016/17 at 36.2% of total Customs value, 43.0% of Import VAT and 58.4% of Customs Duties; with goods imported from China, Japan, India and Thailand accounting for 76.1% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest supplier, contributed to 26.5% of total Customs value, 36.9% of Import VAT and 30.4% of Customs Duties; with imports from Germany, United Kingdom, France, Italy and Switzerland constituting 67.7% of Europe's contribution to South Africa's Total Import Tax.

The Africa world zone, which comprises the rest of Africa including Botswana, Lesotho, Namibia and Swaziland (BLNS), is becoming an increasingly important strategic trade partner for South Africa. In 2016, Africa was the only world zone with which South Africa had recorded a positive trade balance, with a 26.0% contribution to the Customs value in 2016/17 and 4.5% to the Total Import Tax.

The majority of the 2016/17 collections from African imports emanates from Import VAT at 95.9%, with Swaziland being the continent's biggest contributor to Import VAT at 25.7%.

Of the selected trade blocs, the European Union (EU) remained South Africa's main supplier in 2016/17 recording 25.2% of the total Customs value and 32.4% of Total Import Tax; with imports from Germany, United Kingdom (UK), France, Italy and Switzerland being the major contributors.

This is followed by BRICS making up 19.5% of the year's Customs value and 31.6% of the Total Import Tax; with China, India and Brazil among SA's top 11 suppliers in terms of revenue.

BY COUNTRY OF ORIGIN

The top six countries of origin – China, Germany, the United States of America (USA), the United Kingdom (UK), Japan and India – accounted for 56.9% of the Total Import Tax for 2016/17 (Figure 5.5).

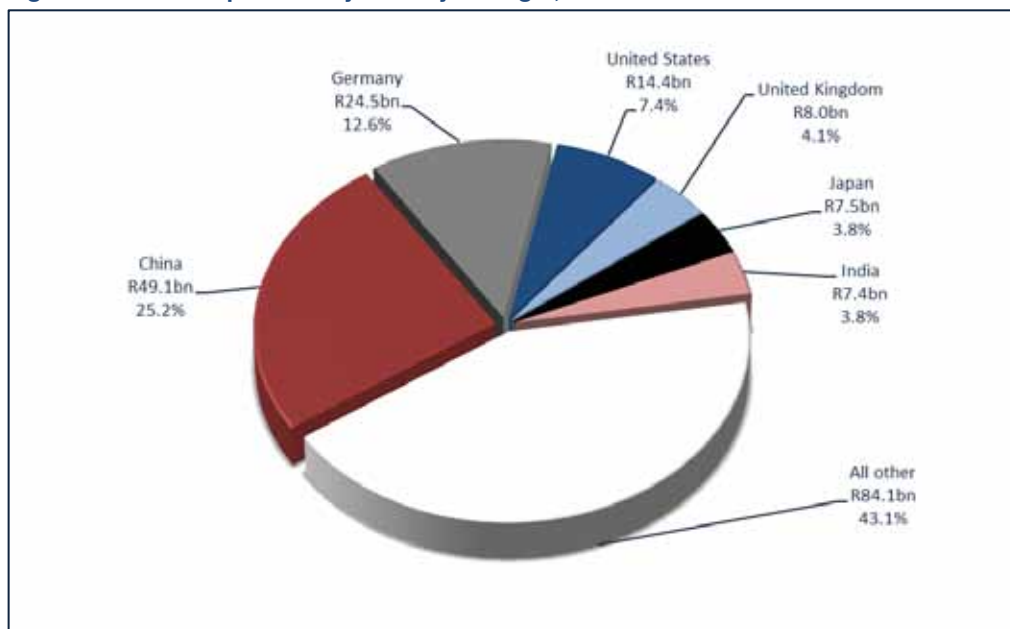
During 2016/17, goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (46.1%) and Import VAT (44.0%) in 2016/17. The imports from China which accounted largely to Customs Duties were the *Textile & Clothing* (35.4%), *Machinery and Electronics* (18.3%) and *Footwear and Accessories* (13.7%) respectively.

Merchandise imported from Germany under the *Special Provisions* section (automotive parts for purposes of the Motor Industry Development Programme/ Automotive Production and Development Programme) recorded the highest Customs value (27.9%) and Import VAT (30.8%) contributions, while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (82.3%).

Swaziland is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2016/17, accounting for Customs value at 1.4% and Import VAT at 1.5%; with the latter supported by goods imported under the sections of *Chemical Products* (42.9%), *Food, Beverages and Tobacco* (25.3%) and *Textiles and Clothing* (18.1%).

Table A5.3.1 shows the 20 countries that were the leading suppliers of goods contributing to Total Import Tax.

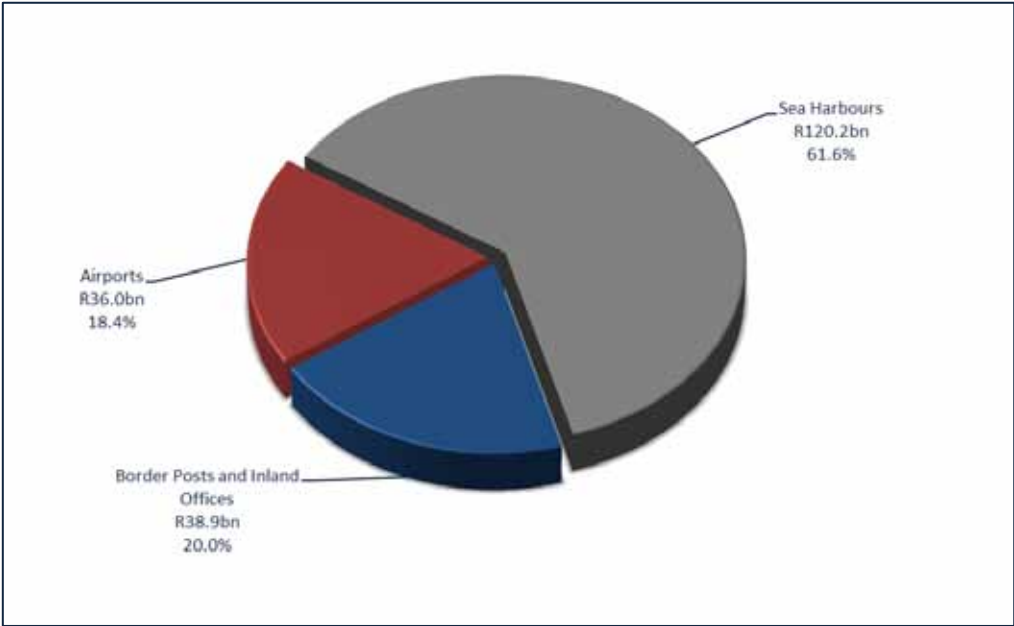
Figure 5.5: Total Import Tax by country of origin, 2016/17



BY CUSTOMS PORT OF ENTRY

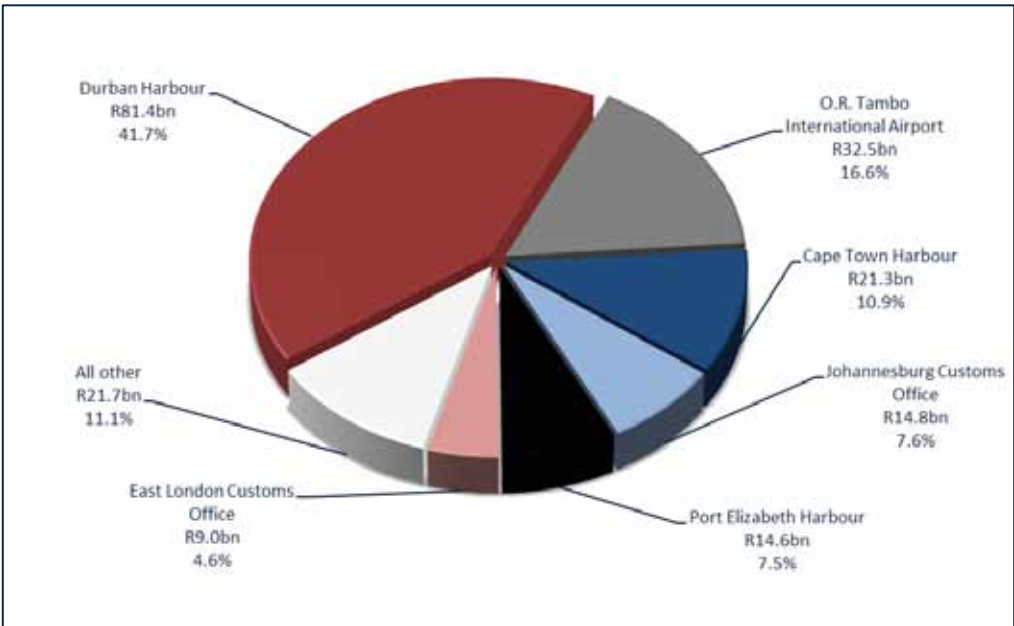
South Africa’s customs ports of entry comprise airports, sea harbours, border posts and inland offices. *Figure 5.6* shows the contribution of each of these three categories to the Total Import Tax in 2016/17.

Figure 5.6: Total Import Tax by customs port of entry group, 2016/17



The top 6 customs ports of entry – Durban Harbour, OR Tambo International Airport, Cape Town Harbour, Johannesburg Customs Office, Port Elizabeth Harbour and East London Customs – account for almost 89.0% of the Total Import Tax for 2016/17 (See *Figure 5.7*).

Figure 5.7: Total Import Tax by customs port of entry, 2016/17



Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence contributes significantly to South Africa’s economy. In 2016/17, goods imported through Durban

Harbour constituted 37.5% of the national Customs value total, 40.4% of the Import VAT total and 45.9% of Customs Duties revenue; largely driven by imports of *Mineral Products* at 18.9% of the port's Customs value; *Machinery and Electronics* contributing the most to the port's Import VAT at 23.6%; and *Vehicles, Aircraft and Vessels* being the largest contributor to Customs Duties collected at 22.4%.

O.R. Tambo International Airport is Africa's biggest and busiest airport. In 2016/17, the cargo imported through this airport constituted 21.6% of the Customs value into the country, while contributing 19.1% to the Import VAT total and 8.9% to Customs Duties total. More than half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2013/14 – 2016/17

HS section R million	Section	Chapter	2013/14			2014/15			2015/16			2016/17		
			Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Animals and Animal Products	1	1 - 5	13 618	1 770	324	2 094	15 100	1 984	350	2 333	17 614	2 271	520	2 791
Vegetable Products	2	6 - 14	20 305	1 704	207	1 911	22 223	2 138	359	2 498	29 816	3 063	1 577	4 640
Fats and Oils	3	15	13 425	1 183	256	1 439	13 470	1 143	207	1 350	15 174	1 157	182	1 339
Food, Beverages and Tobacco	4	16 - 24	49 122	4 794	4 291	9 084	52 977	4 727	4 398	9 125	57 569	5 185	5 092	10 278
Mineral Products	5	25 - 27	258 376	3 959	2 593	6 551	262 327	4 303	30	4 333	178 208	4 164	31	4 195
Chemical Products	6	28 - 38	114 734	14 677	817	15 494	133 222	15 950	871	16 821	149 062	17 494	1 037	18 531
Plastics and Rubber	7	39 - 40	45 035	6 338	2 029	8 367	48 733	6 807	2 033	8 840	51 834	7 183	2 161	9 345
Hides, Skins and Leather	8	41 - 43	4 560	696	767	1 463	4 996	763	821	1 584	5 524	829	935	1 764
Wood and articles thereof	9	44 - 46	4 301	658	167	825	4 895	730	184	914	5 520	814	194	1 008
Pulp and Paper Products	10	47 - 49	17 346	2 265	144	2 409	16 886	2 369	173	2 542	19 497	2 667	182	2 848
Textiles and Clothing	11	50 - 63	41 924	6 025	7 392	13 417	44 749	6 461	7 721	14 183	52 564	7 649	9 193	16 842
Footwear and Accessories	12	64 - 67	12 842	2 151	3 079	5 230	13 961	2 288	3 273	5 561	17 843	2 634	3 762	6 396
Ceramic Products etc.	13	68 - 70	11 268	1 692	664	2 356	12 893	1 897	706	2 603	14 053	2 095	796	2 890
Precious Stones	14	71	108 776	1 419	157	1 576	106 393	1 557	169	1 726	98 166	1 237	190	1 427
Base Metals	15	72 - 83	121 878	7 892	1 194	9 085	118 803	8 257	1 270	9 526	136 807	9 437	1 514	10 952
Machinery and Electronics	16	84 - 85	294 452	39 374	4 859	44 233	291 296	38 397	4 769	43 167	321 565	42 429	5 353	47 782
Vehicles, Aircraft and Vessels	17	86 - 89	167 575	17 326	15 948	33 274	192 993	17 777	13 529	31 306	189 513	18 221	13 135	31 355
Photographic and instruments	18	90 - 92	30 259	4 012	26	4 038	29 960	4 058	26	4 085	33 604	4 573	33	4 607
Misc Manufactured Articles	20	94 - 96	17 747	2 665	1 325	3 990	19 460	2 890	1 416	4 306	22 178	3 292	1 603	4 896
Works of Art/Antiques	21	97	788	36	0	36	631	45	0	45	609	26	0	26
Special Provisions ⁴	22	98	60 699	9 303	32	9 334	74 356	11 346	43	11 390	84 111	12 578	38	12 616
Other Unclassified ⁵	99	99	25 367	104	50	154	19 816	166	67	233	16 303	189	82	271
Total			1 434 399	130 041	46 320	176 361	1 500 140	136 052	42 418	178 470	1 517 132	149 188	47 611	196 798
											1 561 735	148 228	46 896	195 124

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Excise Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Special Provisions : Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP), or the current Automotive Production and Development Programme (APDP).
5. Other Unclassified : Military equipment and other unclassified goods.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2013/14 – 2016/17 (continued)

HS section	R million	Section	Chapter	2013/14			2014/15			2015/16			2016/17					
				Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax			
Animals and Animal Products		1	1 - 5	0.9%	1.4%	0.7%	1.2%	1.0%	1.5%	1.2%	1.5%	1.1%	1.4%	1.2%	1.7%	1.6%	1.7%	
Vegetable Products		2	6 - 14	1.4%	1.3%	0.4%	1.1%	1.5%	1.6%	1.5%	2.0%	3.3%	2.4%	2.2%	1.8%	3.1%	2.1%	
Fats and Oils		3	15	0.9%	0.9%	0.6%	0.8%	0.9%	0.8%	1.0%	0.8%	0.4%	0.7%	1.2%	1.0%	0.4%	0.9%	
Food, Beverages and Tobacco		4	16 - 24	3.4%	3.7%	9.3%	5.2%	3.7%	3.5%	10.4%	3.8%	3.5%	10.7%	5.2%	4.0%	4.1%	13.2%	6.3%
Mineral Products		5	25 - 27	18.0%	3.0%	5.6%	3.7%	17.5%	3.2%	0.1%	2.4%	0.1%	2.1%	11.4%	11.4%	2.8%	0.1%	2.2%
Chemical Products		6	28 - 38	8.0%	11.3%	1.8%	8.8%	8.9%	11.7%	2.1%	9.4%	9.8%	2.2%	9.4%	9.6%	11.9%	2.2%	2.3%
Rubbers and Rubber		7	39 - 40	3.1%	4.9%	4.4%	4.7%	3.2%	5.0%	4.8%	5.0%	4.5%	4.7%	3.6%	5.2%	5.0%	5.1%	
Hides, Skins and Leather		8	41 - 43	0.3%	0.5%	1.7%	0.8%	0.3%	0.6%	1.9%	0.9%	2.0%	0.9%	0.8%	0.3%	0.5%	1.9%	0.8%
Wood and articles thereof		9	44 - 46	0.3%	0.5%	0.4%	0.5%	0.3%	0.5%	0.4%	0.5%	0.4%	0.5%	0.3%	0.5%	0.4%	0.5%	
Rup and Paper Products		10	47 - 49	1.2%	1.7%	0.3%	1.4%	1.1%	1.7%	0.4%	1.4%	0.4%	1.4%	1.3%	1.8%	0.4%	1.4%	
Textiles and Clothing		11	50 - 63	2.9%	4.6%	16.0%	7.6%	3.0%	4.7%	18.2%	7.9%	19.3%	8.6%	3.4%	5.0%	18.4%	8.2%	
Footwear and Accessories		12	64 - 67	0.9%	1.7%	6.6%	3.0%	0.9%	1.7%	7.7%	3.1%	7.9%	3.2%	1.1%	1.8%	7.9%	3.2%	
Ceramic Products etc.		13	68 - 70	0.8%	1.3%	1.4%	1.3%	0.9%	1.4%	1.7%	1.5%	1.7%	1.5%	0.9%	1.4%	1.7%	1.5%	
Precious Stones		14	71	7.6%	1.1%	0.3%	0.9%	7.1%	1.1%	0.4%	1.0%	0.4%	0.7%	7.7%	1.0%	0.4%	0.9%	
Base Metals		15	72 - 83	8.5%	6.1%	2.6%	5.2%	7.9%	6.1%	3.0%	5.3%	3.2%	5.6%	10.8%	6.0%	3.8%	5.5%	
Machinery and Electronics		16	84 - 85	20.5%	30.3%	10.5%	25.1%	19.4%	28.2%	11.2%	24.2%	11.2%	24.3%	19.0%	26.9%	11.4%	23.2%	
Vehicles, Aircraft and Vessels		17	86 - 89	11.7%	13.3%	34.4%	18.9%	12.9%	13.1%	31.9%	17.5%	27.6%	15.9%	11.0%	11.9%	24.8%	15.0%	
Photographic and instruments		18	90 - 92	2.1%	3.1%	0.1%	2.3%	2.0%	3.0%	0.1%	2.3%	0.1%	2.3%	2.2%	2.3%	0.1%	2.5%	
Misc Manufactured Articles		20	94 - 96	1.2%	2.0%	2.9%	2.3%	1.3%	2.1%	3.3%	2.4%	2.5%	2.5%	1.4%	2.1%	3.1%	2.4%	
Works of Art/Antiques		21	97	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	
Special Provisions		22	98	4.2%	7.2%	0.1%	5.3%	5.0%	8.3%	0.1%	6.4%	0.1%	6.4%	5.7%	9.0%	0.1%	6.9%	
Other Unclassified			99	1.8%	0.1%	0.1%	0.1%	1.3%	0.1%	0.2%	0.1%	0.1%	0.1%	1.4%	0.1%	0.1%	0.1%	
Total				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2013/14 – 2016/17

World zone / trade bloc	2013/14				2014/15				2015/16				2016/17			
	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Africa	322 501	6 674	460	7 134	376 450	7 577	196	7 773	353 934	8 796	217	9 013	406 285	8 479	362	8 842
Americas	142 275	16 265	4 014	20 279	148 187	17 015	4 038	21 053	161 405	18 773	4 715	23 488	157 461	18 762	4 720	23 483
Asia	555 873	56 835	28 595	85 430	579 374	59 678	26 202	85 880	557 412	65 003	28 345	93 348	564 887	63 807	27 383	91 190
Europe	367 297	47 526	13 057	60 583	376 030	49 248	11 772	61 020	425 821	54 250	14 108	68 358	414 458	54 733	14 236	68 969
Oceania	17 098	2 311	180	2 491	16 969	2 257	197	2 455	15 462	2 077	211	2 287	15 817	2 150	182	2 332
Other	29 355	431	13	444	3 129	276	13	289	3 098	290	14	304	2 828	296	13	309
Total	1 434 399	130 041	46 320	176 361	1 500 140	136 052	42 418	178 470	1 517 132	149 188	47 611	196 798	1 561 735	148 228	46 896	195 124
Percentage of total																
Africa	22.5%	5.1%	1.0%	4.0%	25.1%	5.6%	0.5%	4.4%	23.3%	5.9%	0.5%	4.6%	26.0%	5.7%	0.8%	4.5%
Americas	9.9%	12.5%	8.7%	11.5%	9.9%	12.5%	9.5%	11.8%	10.6%	12.6%	9.9%	11.9%	10.1%	12.7%	10.1%	12.0%
Asia	38.8%	43.7%	61.7%	48.4%	38.6%	43.9%	61.8%	48.1%	36.7%	43.6%	59.5%	47.4%	36.2%	43.0%	58.4%	46.7%
Europe	25.6%	36.5%	28.2%	34.4%	25.1%	36.2%	27.8%	34.2%	28.1%	36.4%	29.6%	34.7%	26.5%	36.9%	30.4%	35.3%
Oceania	1.2%	1.8%	0.4%	1.4%	1.1%	1.7%	0.5%	1.4%	1.0%	1.4%	0.4%	1.2%	1.0%	1.5%	0.4%	1.2%
Other	2.0%	0.3%	0.0%	0.3%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.0%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Selected trade blocs																
African Union	295 731	6 391	424	6 815	351 346	7 134	153	7 287	328 609	8 238	163	8 402	374 945	7 837	295	8 132
BRICS ⁴	285 941	34 968	19 766	54 733	288 639	36 898	18 828	55 726	315 943	42 127	20 998	63 125	304 221	41 549	20 205	61 754
European Union	343 269	45 173	12 056	57 229	357 623	46 660	10 953	57 613	402 509	51 182	12 260	63 442	393 100	51 765	11 368	63 133
SADC ⁵	196 325	6 041	311	6 353	236 769	6 704	43	6 748	258 047	7 776	42	7 817	297 742	7 366	148	7 514
Percentage of total																
African Union	20.6%	4.9%	0.9%	3.9%	23.4%	5.2%	0.4%	4.1%	21.7%	5.5%	0.3%	4.3%	24.0%	5.3%	0.6%	4.2%
BRICS ⁴	18.5%	26.9%	42.7%	31.0%	19.2%	27.1%	44.4%	31.2%	20.8%	28.2%	44.1%	32.1%	19.5%	28.0%	43.1%	31.6%
European Union	23.9%	34.7%	26.0%	32.4%	23.8%	34.3%	25.8%	32.3%	26.5%	34.3%	25.8%	32.2%	25.2%	34.9%	24.2%	32.4%
SADC ⁵	13.7%	4.6%	0.7%	3.6%	15.8%	4.9%	0.1%	3.8%	17.0%	5.2%	0.1%	4.0%	19.1%	5.0%	0.3%	3.9%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B);
2. Proceeds from imported Fuel Levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel Levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Brazil, Russia, India, China, South Africa (BRICS)
5. Southern African Development Community (SADC).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2013/14 – 2016/17

Country of origin ⁴	2013/14				2014/15				2015/16				2016/17			
	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
China	179 057	26 337	14 981	41 318	204 393	28 764	15 732	44 496	222 032	32 535	17 514	50 049	217 853	32 158	16 973	49 130
Germany	115 480	16 398	4 978	21 376	129 325	17 719	4 751	22 470	149 513	19 832	4 776	24 608	145 017	20 227	4 309	24 536
United States	82 702	10 469	2 484	12 952	92 788	11 449	2 477	13 927	93 462	11 710	2 773	14 483	89 369	11 389	3 022	14 411
United Kingdom	44 486	5 187	3 238	8 425	51 414	5 341	3 152	8 493	49 941	5 393	3 496	8 889	43 684	4 795	3 207	8 002
Japan	47 654	6 254	1 543	7 797	50 536	6 402	1 559	7 961	47 049	6 028	1 582	7 609	46 153	5 847	1 621	7 468
India	63 660	5 594	3 994	9 588	62 739	5 120	2 487	7 607	64 904	5 746	2 219	7 965	56 194	5 427	2 020	7 447
France	29 499	3 561	417	3 978	30 249	3 647	391	4 038	33 071	3 914	423	4 337	40 327	4 976	442	5 417
Thailand	30 333	3 642	1 155	4 797	29 320	3 543	893	4 436	30 753	3 797	951	4 748	34 980	4 375	979	5 355
Italy	30 453	3 912	946	4 859	30 857	4 226	492	4 718	32 701	4 340	792	5 132	31 163	4 047	765	4 812
Switzerland	10 656	1 217	594	1 810	10 348	1 471	702	2 173	13 414	1 711	1 145	2 855	11 141	1 802	2 110	3 912
Brazil	19 543	2 446	436	2 882	16 705	2 301	567	2 868	22 569	2 862	667	3 529	25 081	3 278	563	3 841
Vietnam	11 340	1 670	980	2 650	14 159	2 033	1 228	3 261	20 831	2 630	1 591	4 221	17 002	2 216	1 444	3 659
Spain	21 529	2 943	886	3 829	20 990	2 864	593	3 457	21 880	2 919	715	3 633	21 983	2 918	600	3 518
Korea, Republic Of	25 727	2 895	1 999	4 894	29 966	2 600	1 179	3 779	22 620	2 562	916	3 478	23 130	2 299	832	3 130
Netherlands	17 881	2 466	102	2 568	16 583	2 266	124	2 391	20 022	2 634	146	2 781	19 181	2 637	171	2 808
Indonesia	21 155	1 397	670	2 066	17 410	1 432	566	1 998	13 333	1 503	585	2 088	15 167	1 585	629	2 213
Malaysia	12 966	1 479	347	1 826	11 513	1 426	343	1 769	12 564	1 581	411	1 992	14 540	1 744	451	2 194
Swaziland	16 901	1 565	0	1 565	18 323	1 805	0	1 805	20 143	2 003	0	2 003	21 588	2 183	1	2 184
Taiwan	11 956	1 672	470	2 143	11 210	1 691	419	2 110	12 327	1 812	435	2 247	11 342	1 638	416	2 054
Belgium	15 941	1 747	151	1 898	14 171	1 840	183	2 023	16 240	1 902	187	2 089	15 649	1 835	217	2 052
Other countries	625 502	27 192	5 947	33 140	637 140	28 111	4 579	32 690	597 762	31 775	6 287	38 061	661 191	30 854	6 127	36 981
Total	1 434 399	130 041	46 320	176 361	1 500 140	136 052	42 418	178 470	1 517 132	149 188	47 611	196 798	1 561 735	148 228	46 896	195 124

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Top-20 countries as determined by their contribution to Total Import Tax for 2016/17

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1 : Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2013/14 – 2016/17 (continued)

Country of origin R million	2013/14				2014/15				2015/16				2016/17			
	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax
China	12.5%	20.3%	32.3%	23.4%	13.6%	21.1%	37.1%	24.9%	14.6%	21.8%	36.8%	25.4%	13.9%	21.7%	36.2%	25.2%
Germany	8.0%	12.6%	10.7%	12.1%	8.6%	13.0%	11.2%	12.6%	9.9%	13.3%	10.0%	12.5%	9.3%	13.6%	9.2%	12.6%
United States	5.8%	8.1%	5.4%	7.3%	6.2%	8.4%	5.8%	7.8%	6.2%	7.8%	5.8%	7.4%	5.7%	7.7%	6.4%	7.4%
United Kingdom	3.1%	4.0%	7.0%	4.8%	3.4%	3.9%	7.4%	4.8%	3.3%	3.6%	7.3%	4.5%	2.8%	3.2%	6.8%	4.1%
Japan	3.3%	4.8%	3.3%	4.4%	3.4%	4.7%	3.7%	4.5%	3.1%	4.0%	3.3%	3.9%	3.0%	3.9%	3.5%	3.8%
India	4.4%	4.3%	8.6%	5.4%	4.2%	3.8%	5.9%	4.3%	4.3%	3.9%	4.7%	4.0%	3.6%	3.7%	4.3%	3.8%
France	2.1%	2.7%	0.9%	2.3%	2.0%	2.7%	0.9%	2.3%	2.2%	2.6%	0.9%	2.2%	2.6%	3.4%	0.9%	2.8%
Thailand	2.1%	2.8%	2.5%	2.7%	2.0%	2.6%	2.1%	2.5%	2.0%	2.5%	2.0%	2.4%	2.2%	3.0%	2.1%	2.7%
Italy	2.1%	3.0%	2.0%	2.8%	2.1%	3.1%	1.2%	2.6%	2.2%	2.9%	1.7%	2.6%	2.0%	2.7%	1.6%	2.5%
Switzerland	0.7%	0.9%	1.3%	1.0%	0.7%	1.1%	1.7%	1.2%	0.9%	1.1%	2.4%	1.5%	0.7%	1.2%	4.5%	2.0%
Brazil	1.4%	1.9%	0.9%	1.6%	1.1%	1.7%	1.3%	1.6%	1.5%	1.9%	1.4%	1.8%	1.6%	2.2%	1.2%	2.0%
Vietnam	0.8%	1.3%	2.1%	1.5%	0.9%	1.5%	2.9%	1.8%	1.4%	1.8%	3.3%	2.1%	1.1%	1.5%	3.1%	1.9%
Spain	1.5%	2.3%	1.9%	2.2%	1.4%	2.1%	1.4%	1.9%	1.4%	2.0%	1.5%	1.8%	1.4%	2.0%	1.3%	1.8%
Korea, Republic Of	1.8%	2.2%	4.3%	2.8%	2.0%	1.9%	2.8%	2.1%	1.5%	1.7%	1.9%	1.8%	1.5%	1.6%	1.8%	1.6%
Netherlands	1.2%	1.9%	0.2%	1.5%	1.1%	1.7%	0.3%	1.3%	1.3%	1.8%	0.3%	1.4%	1.2%	1.8%	0.4%	1.4%
Indonesia	1.5%	1.1%	1.4%	1.2%	1.2%	1.1%	1.3%	1.1%	0.9%	1.0%	1.2%	1.1%	1.0%	1.1%	1.3%	1.1%
Malaysia	0.9%	1.1%	0.7%	1.0%	0.8%	1.0%	0.8%	1.0%	0.8%	1.1%	0.9%	1.0%	0.9%	1.2%	1.0%	1.1%
Swaziland	1.2%	1.2%	0.0%	0.9%	1.2%	1.3%	0.0%	1.0%	1.3%	1.3%	0.0%	1.0%	1.4%	1.5%	0.0%	1.1%
Taiwan	0.8%	1.3%	1.0%	1.2%	0.7%	1.2%	1.0%	1.2%	0.8%	1.2%	0.9%	1.1%	0.7%	1.1%	0.9%	1.1%
Belgium	1.1%	1.3%	0.3%	1.1%	0.9%	1.4%	0.4%	1.1%	1.1%	1.3%	0.4%	1.1%	1.0%	1.2%	0.5%	1.1%
Other countries	43.6%	20.9%	12.8%	18.8%	42.5%	20.7%	10.8%	18.3%	39.4%	21.3%	13.2%	19.3%	42.3%	20.8%	13.1%	19.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry group, 2013/14 – 2016/17

Customs port of entry	2013/14			2014/15			2015/16			2016/17		
	Customs value	Import VAT	Total Customs Duties ^{1,2}	Customs value	Import VAT	Total Customs Duties ^{1,2}	Customs value	Import VAT	Total Customs Duties ^{1,2}	Customs value	Import VAT	Total Customs Duties ^{1,2}
Airports												
O.R. Tambo International Airport	290 453	24 169	3 693	305 796	25 657	3 460	329 492	28 488	4 288	336 652	28 311	4 157
Cape Town International Airport	13 339	1 600	410	14 684	1 845	405	14 593	1 943	500	17 385	2 346	518
King Shaka International Airport	3 047	403	127	2 971	393	110	3 459	447	104	3 209	423	114
Port Elizabeth International Airport	1 593	237	8	1 185	167	8	984	142	9	692	102	9
Total Airports	308 433	26 409	4 238	324 636	28 062	3 983	348 528	31 020	4 901	357 937	31 182	4 798
Sea Harbours												
Durban Harbour	585 008	52 847	19 445	580 482	56 141	18 459	575 853	61 009	21 628	585 756	59 828	21 537
Cape Town Harbour	136 582	12 824	6 781	162 763	13 033	6 003	131 904	14 499	6 995	125 387	14 524	6 784
Port Elizabeth Harbour	75 967	11 061	4 592	81 407	10 415	3 663	87 411	11 275	3 225	85 686	11 296	3 272
Richards Bay Harbour	17 070	2 293	29	18 073	2 464	30	15 120	2 118	29	20 509	2 960	10
Total Sea Harbours	814 627	79 025	30 847	842 725	82 053	28 155	810 287	88 900	31 877	817 339	88 609	31 603
Border Posts and Inland Offices												
Johannesburg Customs Office	83 971	10 713	3 989	85 858	11 176	3 746	84 304	11 298	4 165	84 545	10 552	4 215
East London Customs Office	23 148	3 347	2 295	35 755	5 036	2 269	45 298	6 280	2 916	46 600	6 511	2 467
Pretoria Customs Office	26 619	4 194	2 472	27 298	4 190	2 042	28 055	4 349	1 586	29 174	4 475	1 377
Germiston/Alberton Customs Office	13 424	1 659	2 198	13 798	1 513	1 973	14 310	1 493	2 114	11 877	1 381	2 375
Other	164 177	4 695	281	170 252	4 023	250	186 349	5 848	52	214 264	5 518	60
Total Border Posts and Inland Offices	311 339	24 608	11 235	332 961	25 937	10 280	358 317	29 268	10 833	386 459	28 437	10 495
Total	1 434 399	130 041	46 320	1 500 322	136 052	42 418	1 517 132	149 188	47 611	1 561 735	148 228	46 896
Airports	21.5%	20.3%	9.1%	21.6%	20.6%	9.4%	23.0%	20.8%	10.3%	22.9%	21.0%	10.2%
Sea Harbours	56.8%	60.8%	66.6%	56.2%	60.3%	66.4%	53.4%	59.6%	67.0%	52.3%	59.8%	67.4%
Border Posts and Inland Offices	21.7%	18.9%	24.3%	22.2%	19.1%	24.2%	23.6%	19.6%	22.8%	24.7%	19.2%	22.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Excise Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2013/14 – 2016/17

Customs port of entry	2013/14				2014/15				2015/16				2016/17			
	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Durban Harbour	585 008	52 847	19 445	72 292	580 482	56 141	18 459	74 600	575 853	61 009	21 628	82 637	585 756	59 828	21 537	81 365
O.R. Tambo International Airport	290 453	24 169	3 693	27 862	305 796	25 657	3 460	29 117	329 492	28 488	4 288	32 776	336 652	28 311	4 157	32 468
Cape Town Harbour	136 582	12 824	6 781	19 605	162 763	13 033	6 003	19 035	131 904	14 499	6 995	21 494	125 387	14 524	6 784	21 308
Johannesburg Customs Office	83 971	10 713	3 989	14 702	85 858	11 176	3 746	14 921	84 304	11 298	4 165	15 463	84 545	10 552	4 215	14 767
Port Elizabeth Harbour	75 967	11 061	4 592	15 653	81 407	10 415	3 663	14 079	87 411	11 275	3 225	14 500	85 686	11 296	3 272	14 568
East London Customs Office	23 148	3 347	2 295	5 643	35 755	5 036	2 269	7 304	45 298	6 280	2 916	9 196	46 600	6 511	2 467	8 978
Pretoria Customs Office	26 619	4 194	2 472	6 666	27 298	4 190	2 042	6 232	28 055	4 349	1 586	5 934	29 174	4 475	1 377	5 852
Germiston/Alberton Customs Office	13 424	1 659	2 198	3 857	13 798	1 513	1 973	3 485	14 310	1 493	2 114	3 607	11 877	1 381	2 375	3 757
Richards Bay Harbour	17 070	2 293	29	2 322	18 073	2 464	30	2 494	15 120	2 118	29	2 147	20 509	2 960	10	2 971
Cape Town International Airport	13 339	1 600	410	2 010	14 684	1 845	405	2 249	14 593	1 943	500	2 443	17 385	2 346	518	2 864
Oshoek	10 479	1 169	0	1 169	12 102	1 336	0	1 336	13 466	1 463	0	1 463	13 931	1 531	1	1 532
Beit Bridge	70 052	866	7	874	77 566	765	6	771	80 755	1 383	7	1 390	100 199	766	4	770
King Shaka International Airport	3 047	403	127	530	2 971	393	110	503	3 459	447	104	551	3 209	423	114	537
Port Elizabeth International Airport	1 593	237	8	245	1 185	167	8	175	984	142	9	150	692	102	9	111
Other	83 646	2 659	273	2 932	80 584	1 922	244	2 166	92 129	3 002	45	3 047	100 134	3 221	55	3 276
Total	1 434 399	130 041	46 320	176 361	1 500 322	136 052	42 418	178 470	1 517 132	149 188	47 611	196 798	1 561 735	148 228	46 896	195 124
Durban Harbour	40.8%	40.6%	42.0%	41.0%	38.7%	41.3%	43.5%	41.8%	38.0%	40.9%	45.4%	42.0%	37.5%	40.4%	45.9%	41.7%
O.R. Tambo International Airport	20.2%	18.6%	8.0%	15.8%	20.4%	18.9%	8.2%	16.3%	21.7%	19.1%	9.0%	16.7%	21.6%	19.1%	8.9%	16.6%
Cape Town Harbour	9.5%	9.9%	14.6%	11.1%	10.8%	9.6%	14.2%	10.7%	8.7%	9.7%	14.7%	10.9%	8.0%	9.8%	14.5%	10.9%
Johannesburg Customs Office	5.9%	8.2%	8.6%	8.3%	5.7%	8.2%	8.8%	8.4%	5.6%	7.6%	8.7%	7.9%	5.4%	7.1%	9.0%	7.6%
Port Elizabeth Harbour	5.3%	8.5%	9.9%	8.9%	5.4%	7.7%	8.6%	7.9%	5.8%	7.6%	6.8%	7.4%	5.5%	7.6%	7.0%	7.5%
East London Customs Office	1.6%	2.6%	5.0%	3.2%	2.4%	3.7%	5.3%	4.1%	3.0%	4.2%	6.1%	4.7%	3.0%	4.4%	5.3%	4.6%
Pretoria Customs Office	1.9%	3.2%	5.3%	3.8%	1.8%	3.1%	4.8%	3.5%	1.8%	2.9%	3.3%	3.0%	1.9%	3.0%	2.9%	3.0%
Germiston/Alberton Customs Office	0.9%	1.3%	4.7%	2.2%	0.9%	1.1%	4.7%	2.0%	0.9%	1.0%	4.4%	1.8%	0.8%	0.9%	5.1%	1.9%
Richards Bay Harbour	0.9%	1.2%	0.9%	1.1%	1.0%	1.4%	1.0%	1.3%	1.0%	1.3%	1.1%	1.2%	1.1%	1.6%	1.1%	1.5%
Cape Town International Airport	1.2%	1.8%	0.1%	1.3%	1.2%	1.8%	0.1%	1.4%	1.0%	1.4%	0.1%	1.1%	1.3%	2.0%	0.0%	1.5%
Oshoek	0.7%	0.9%	0.0%	0.7%	0.8%	1.0%	0.0%	0.7%	0.9%	1.0%	0.0%	0.7%	0.9%	1.0%	0.0%	0.8%
Beit Bridge	4.9%	0.7%	0.0%	0.5%	5.2%	0.6%	0.0%	0.4%	5.3%	0.9%	0.0%	0.7%	6.4%	0.5%	0.0%	0.4%
King Shaka International Airport	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%
Port Elizabeth International Airport	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Other	5.8%	2.0%	0.6%	1.7%	5.4%	1.4%	0.6%	1.2%	6.1%	2.0%	0.1%	1.5%	6.4%	2.2%	0.1%	1.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note: All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Excise Fuel Levy.
3. Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2016/17 fiscal year

Capital Gains Tax

Individual
CGT =
**R9.6
billion**



Company
CGT =
**R7.4
billion**



Raised Capital
Gains Tax of
**R17.1
billion**

Narrow increase of R0.4 billion (2.3%)
on the R16.7 billion raised in 2015/16



An aggregate of
R107.1 billion has been
raised since the introduction
of CGT in October 2001

Transfer duties amounted to R8.8 billion up from R7.4 billion in 2015/16



Property transfers that were
subject to transfer duty



R203.9bn

Average transfer duty paid



R82 670

Mineral and Petroleum Resources
Royalty payments amounted to
R5.8 billion



The increase is attributed to
a significant improvement in
commodity prices such as the
iron ore and coal

56.5% increase
from 2015/16

Contributions to the SACU
pool during 2016/17
R84.7 billion



Diesel refunds decreased by 45.7% to
R5.0 billion in 2016/17

This decrease was driven by the
decline in the use of diesel generators
for electricity production in the
energy sector



6 OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2016/17 fiscal year:

- CGT of R17.1 billion was raised of which R9.6 billion was attributable to individuals and R7.4 billion to companies. This shows a narrow increase of R0.4 billion (2.3%) on the R16.7 billion raised in 2015/16. An aggregate of R107.1 billion has been raised since the introduction of CGT in October 2001;
- Collections of Transfer Duty amounted to R8.8 billion, up from R7.4 billion in 2015/16, a growth of 19% year-on-year.
- Diesel refunds decreased by R4.3 billion (45.7%) to R5.0 billion in 2016/17 from R9.3 billion in 2015/16. This decrease was driven by the decline in the use of diesel generators for electricity production in the energy sector. The inclusion of diesel set offs in Diesel refunds added R1.2 billion to Diesel refunds in 2013/14, R1.0 billion in 2014/15, R1.1 billion in 2015/16 and R1.2 billion in 2016/17;
- Mineral and Petroleum Resources Royalty (MPRR) payments increased from the previous year by R2.1 billion (56.5%) to R5.8 billion due to a significant improvement in commodity prices such as the iron ore and coal.
- Total contributions to the SACU pool amounted to R84.7 billion, up by a marginal 0.5% on the contributions from the previous year.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2016/17. It gives an overview of:

- Capital Gains Tax;
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalty; and
- Southern African Customs Union.

OTHER TAXES AND COLLECTIONS

CAPITAL GAINS TAX

CGT is a tax on the disposal proceeds of assets. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

As shown in *Table 6.1*, the cumulative liability for CGT raised, since its inception on 1 October 2001 to the end of March 2017, totalled R107.1 billion.

It is generally difficult to determine the tax base of CGT as gains are only taxed on the realisation of capital gains and the inclusive portion are taxed at the various marginal tax rates. After the global financial crisis, taxpayers who were able to postpone the realisation of their assets did so to prevent losses, while other taxpayers that experienced distress selling of assets made capital losses. Most notably, the selling of secondary holiday homes and equities had an impact on the lower CGT raised.

The aggregate raised CGT declined from R9.1 billion in 2010/11 to R6.8 billion in 2011/12, before recovering strongly to R11.6 billion in 2013/14 and notching up marginally to R11.7 billion in 2014/15. The strong increase in 2013/14 CGT collections was partly the result of the increase in inclusion rates. From March 2012, the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.3% for natural persons and from 14.0% to 18.6% for companies. From March 2016, these inclusion rates were hiked again to 40.0% for natural persons and special trusts and to 80.0% for companies and trusts.

Table 6.1: Capital Gains Tax (CGT) raised, 2010/11 - 2016/17

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2010/11	11 181	15 894	27 074
2010/11	2 012	7 049	9 061
2011/12	1 550	5 263	6 813
2012/13	2 166	5 008	7 174
2013/14	6 970	4 633	11 603
2014/15	5 538	6 135	11 672
2015/16	7 526	9 155	16 681
2016/17	9 638	7 422	17 061
Cumulative	46 581	60 559	107 140

TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act, No. 40 of 1949 as amended, at a progressive rate on the value of any property that is acquired by any individual or juristic entity, subject to fair market value and the exemptions provided for in Section 9 of the Act. It is the largest source of revenue in the "taxes on property" category as defined in the Government Finance Statistics (GFS).

OTHER TAXES AND COLLECTIONS

Transfer Duty is levied on a wide range of assets that are defined as property. They include land and fixtures as well as real rights in land; rights to minerals; a share or interest in a residential property company; as well as shares in a share-block company.

When property is acquired, Transfer Duty becomes the liability of the person acquiring the property. When rights associated with property are renounced, responsibility for the payment of Transfer Duty lies with the person in whose favour, or for whose benefit, any interest in or restriction upon the use or disposal of property has been renounced. Transfer Duty is payable within six months from the date of acquisition.

The sale of a property directly or through a shareholding is subject to either VAT or Transfer Duty, with VAT taking precedence. If the seller is a registered VAT vendor, and the property forms part of the seller's enterprise, then VAT is payable on the transaction. Where shares are sold, the property is included as part of fair-valuation of the shares and the transaction is subject to anti-avoidance measures.

Table 6.2 shows the Transfer Duty rates applicable to various values of property transfers from 23 February 2011 to 28 February 2015. Table 6.3 shows the revised rates effective from 01 March 2015 to 29 February 2016 and Table 6.4 shows the revised rates effective from 01 March 2016 to 28 February 2017 whilst Table 6.5 reflects the rate of Transfer Duty payable from 01 March 2017 to date.

Table 6.2: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	600 000	0% of the amount
600 001	-	1 000 000	3% of the amount above R600 000
1 000 000	-	1 500 000	R12 000 + 5% of the amount above R1 million
1 500 001	+		R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011 to 28 February 2015

Table 6.3: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	+		R85 000 + 11% of the amount above R2.25 million

1. Effective from 01 March 2015 to 29 February 2016

Table 6.4: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	-	10 000 000	R85 000 + 11% of the amount above R2.25 million
10 000 001	+		R937 500 + 13% of the amount above R10.0 million

1. Effective from 01 March 2016 to 28 February 2017

OTHER TAXES AND COLLECTIONS

Table 6.5: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration		Rate of Transfer Duty ¹
0	- 900 000	0% of the amount
900 001	- 1 250 000	3% of the amount above R900 000
1 250 001	- 1 750 000	R10 500 + 6% of the amount above R1.25 million
1 750 001	- 2 250 000	R40 500 + 8% of the amount above R1.75 million
2 250 001	- 10 000 000	R80 500 + 11% of the amount above R2.25 million
10 000 001	+	R933 000 + 13% of the amount above R10.0 million

1. Effective from 01 March 2017 to date

The migration of Transfer Duty payments onto SARS' electronic eFiling platform in 2013 has improved the accuracy of information about property transactions and associated duties.

From 1 March 2015, the threshold of property values liable for transfer duties was increased to R750 000 and this was raised to R900 000 as from 1 March 2017. In total, 105 977 properties were transferred at a combined value of R203.9 billion in 2016/17. This is an increase from the 101 094 properties transferred in 2015/16 at a combined value of R186.3 billion. This resulted in R 8.8 billion (2015/16 - R7.4 billion) of transfer duties collected for the year, a growth of 19% year-on-year.

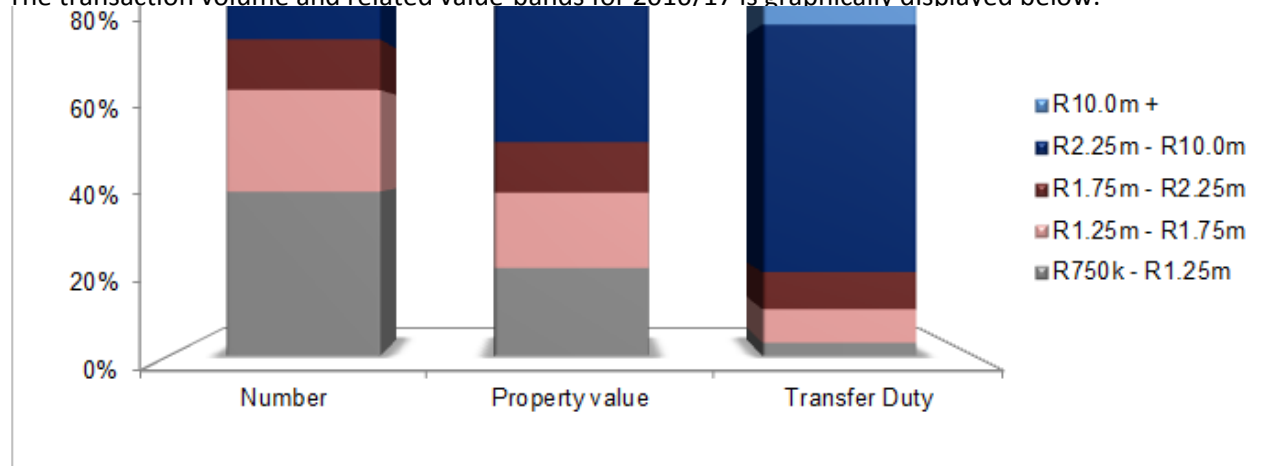
Due to the incremental shift of the property value thresholds in the tax rates shown in tables 6.2, 6.3, 6.4 and 6.5, a direct and detailed comparison between 2016/17 and prior years is not meaningful in terms of property value brackets. However, the overall results show that the volume of transactions qualifying for Transfer Duty in 2016/17 increased by 5% compared to the previous year, translating into an increase transfer duty yield of 10%.

The property market experienced a housing boom period from 2000 to 2006 with average annual house price increases of 20%. However, since 2008 the full implementation of the National Credit Act, interest rate hikes and the financial global crisis has resulted in a significant slowdown in house prices. In 2008, house prices fell by -0.5% (-9% in real terms). From 2009 to 2011, house prices rose in nominal terms on average by 1.2%, but declined in real terms on average by -3.8%. In 2012 and 2014 house prices rose in real terms by 3.3% and 2.6% respectively. In 2015, the average house price increase of 0.94% resulted in a real decline of -4.2% after adjusting for inflation. The increased transaction volume in 2016/17 is surprising considering the tough economic conditions.

The increased dutiable transfers are noted in the lower value bands by volume, but the bulk of the transfer duties by value are collected in the band R2.25m to R10m.

OTHER TAXES AND COLLECTIONS

The transaction volume and related value-bands for 2016/17 is graphically displayed below.



The average value of transferred properties was R1.9 million (2016 - R1.8 million) and the average Transfer Duty paid on these transfers was R82 670 (2016 - R73 163). *Table A6.1.1* shows the Transfer Duty raised in each value category in 2013/14 and 2014/15 whilst *Table A6.1.2* and *Table A6.1.3* shows the Transfer Duty raised in 2015/16 and 2016/17 respectively, including the percentage and cumulative percentage contribution per category.

The *Pareto* analysis in the two comparative years reveals that by volume 80% of transfers contributed 19% of the transfer duty in 2017 underpinned by 50% of property value.

In 2016, by volume 80% of transfers contributed 24% of duty collected underpinned by 54% of property value.

The Transfer Duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person’s primary residence is the dwelling where they usually live, typically a house or an apartment. A person can only have one primary residence at any given time;
- Other residential property – Property which is used for residential purposes, other than the primary residence, e.g. holiday home;
- Small holding – A piece of land under 50 acres that is used for cultivation;
- Farm – An area of land and its buildings used for growing crops and rearing animals;
- Commercial building – A building that is used for commercial purposes, such as office buildings, warehouses, or retail;
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop;
- Mining property/rights – Ownership of mineral rights to mine in a specific area; and
- Other – If the nature of the property is not defined above, then it will be classified here.

OTHER TAXES AND COLLECTIONS

Table A6.1.4 and Table 6.1.5 shows the breakdown of Transfer Duty raised by the nature of property. In 2016/17, primary residences made up 81% (2015/16-83%) of the total number of transactions, accounting for 59% (2015/16 - 80%) of the total property value and 74% (2015/16 - 77%) of Transfer Duties raised for the year. There was a 3% increase in volume of primary residence transactions (2 264) with a 13% (R737 million) attributable increase in duty underpinned by a 7% (R10.3 billion) increase in property value.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel in respect of fuel levies collected at source. The refund is intended to promote the international competitiveness of primary production in fishing, farming, forestry and mining. With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants with a capacity exceeding 200 Megawatts that use distillate fuel solely for generating electricity.

Diesel refund rates differ according to the purpose for which the fuel is used. The refund rate is based on the Road Accident Fund (RAF) levy and a fraction of the general Fuel levy (the fraction included depends on the application for which the fuel is used). Only 80% of the total eligible on-land diesel purchases (used in farming, forestry and mining related to primary production) qualify for a refund, whereas 100% of the other eligible diesel purchases qualify for a refund. The rates are revised each year to align the concession in line with the latest Fuel levy and RAF rates. The applicable rates for the past five years are shown in Table 6.6:

Table 6.6: Diesel refund rates, 2012/13 - 2016/17

Effective Date	Onland c/l ¹	Offshore and peak power plants c/l ¹	Rail and harbour c/l ¹
04/04/2012	158.0	263.0	88.0
03/04/2013	175.0	293.5	96.0
02/04/2014	187.8	313.5	104.0
01/04/2015	250.0	394.0	154.0
06/04/2016	262.0	424.0	154.0

1. Cents per litre

The diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims will be refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2013/14 to 2016/17 are shown in Table 6.7.

OTHER TAXES AND COLLECTIONS

Table 6.7: Diesel refunds 2013/14 - 2016/17

Diesel Refunds (In R million)	2013/14		2014/15		2015/16		2016/17	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	1 451.5	2 491.5	1 581.4	2 907.2	1 515.2	3 467.8	1 467.0	3 742.8
Agriculture, forestry and fishing	572.6	991.7	597.7	1 095.2	553.6	1 271.7	538.9	1 372.0
Mining and quarrying	858.9	1 465.1	963.2	1 773.9	945.0	2 157.1	891.3	2 274.3
Other	19.9	34.7	20.5	38.1	16.6	39.0	36.7	96.4
Rail (100% of eligible litres qualify)	161.3	149.3	246.7	245.5	157.0	214.3	160.4	247.1
Offshore (100% of eligible litres qualify)	82.4	239.2	86.4	267.2	67.1	251.3	81.3	334.7
Electricity (100% of eligible litres qualify)	1 144.9	3 264.5	1 113.7	3 436.5	1 407.6	5 328.7	111.4	438.7
Peak power							12.2	35.2
Other¹		-15.8		43.4		20.9		238.2
Grand Total	2 840.1	6 128.7	3 028.2	6 899.6	3 146.9	9 283.0	1 820.1	5 036.7

1. Amount reflected cannot be categorised in the groupings above

Diesel refund claims that reduced VAT liability used to be accounted for as a part of Domestic VAT collections. However, since 2013/14 these claims have been reclassified and are now included in Diesel refunds. This added R1.2 billion to Diesel refunds in 2013/14, R1.0 billion in 2014/15, R1.1 billion in 2015/16 and R1.2 billion in 2016/17. Note that no such adjustments were made to Diesel refunds in prior years.

The litres used in 2016/17 decreased significantly compared to prior years, largely driven by lower usage for electricity. This led to a decrease in Diesel refunds amount despite the increase in diesel refund rates.

MINERAL AND PETROLEUM RESOURCES ROYALTY

Mineral and petroleum resources royalties (MPRR) compensate the State for the permanent loss of non-renewable resources. It is therefore not classified as a tax. The MPRR Act, 2008 became effective on 1 March 2010 and collections by resource are shown in Table 6.6

The rates for the MPRR are determined according to a formula contained in section 4(1) and (2) of the MPRR Act, which differentiate between the refined and unrefined conditions of resources and the profitability of operations. They are:

- For refined mineral resources, the rate varies between a minimum of 0.5% and maximum of 5%; and
- For unrefined mineral resources, it varies between a minimum of 0.5% and maximum of 7%

Consecutive declines in revenue from MPRR of 15.8% and 31.6% in 2014/15 and 2015/16 respectively, can be attributed to overall economic climate in the mining industry globally in the last two years. The depressed markets (resulting in lower demand for output) as well as the oversupply of commodities in some sub-sectors, left the mining industry in a dire straits and had a negative impact on the MPRR payments. In 2016/17, however, MPRR payments surged by R2.1bn (56.5 %) on the back of an improvement in prices for commodities such as iron ore and coal.

OTHER TAXES AND COLLECTIONS

Table 6.8: MPRR payments by commodity, 2014/15 - 2016/17

R million	2014/15	% of Total	2015/16	% of Total	2016/17	% of Total	Year-on-year growth
Coal	713	13.2%	702	18.9%	1 097	18.9%	56.4%
Copper	-	0.0%	-	0.0%	-	0.0%	0.0%
Diamond	185	3.4%	93	2.5%	250	4.3%	169.0%
Gold and uranium	787	14.5%	608	16.4%	930	16.0%	53.0%
Industrial Minerals ¹	324	6.0%	155	4.2%	70	1.2%	-54.6%
Iron Ore	2 102	38.8%	643	17.3%	1 629	28.1%	153.2%
Manganese	115	2.1%	185	5.0%	105	1.8%	-43.4%
Platinum	548	10.1%	720	19.4%	804	13.9%	11.6%
Zinc	13	0.2%	5	0.1%	8	0.1%	52.2%
Other ²	634	11.7%	597	16.1%	909	15.7%	52.2%
Total	5 422	100.0%	3 708	100.0%	5 802	100.0%	56.5%

1. Industrial minerals are geological materials which are mined for their commercial value, which are not mineral fuels and are not sources of metallic minerals. They are used in their natural state or after beneficiation either as raw materials or as additives in a wide range of applications (i.e. industrial minerals are all those minerals other than gold, PGMs, coal, iron ore, chrome, manganese, diamonds, etc.).

2. The commodities grouped under Other are: Chrome, Fluorspar, Nickel, Oil and Gas, Phosphates, Vanadium and Unspecified.

SOUTHERN AFRICAN CUSTOMS UNION

The Southern African Customs Union (SACU) comprises of the following five participating countries: Botswana, Lesotho, Namibia, Swaziland (BLNS) and South Africa. It was formed in 1910 and is the oldest customs union in the world. South Africa, Lesotho, Namibia and Swaziland also form part of the Common Monetary Area (CMA) and their currency is equal to the South African Rand. The BLNS depend greatly on the Revenue Shares from the Common Revenue Pool (CRP).

SACU countries apply a common external tariff and have similar customs and excise legislation. They impose the same excise duties on imported and locally manufactured goods. The Customs and Excise revenue is remitted into the Common Revenue Pool and distributed among the SACU members according to a revenue sharing formula.

A revenue sharing formula used to distribute payments amongst the SACU members is derived from two sources of the Common Revenue Pool:

Customs revenue:

- Customs component – revenue is distributed based on each member states share of intra-SACU imports;

Excise revenue is further divided into two components:

Excise component – 85% of the excise revenue is based on each member's Gross Domestic Product (GDP) as a percentage of total SACU GDP; and

The development component – the remaining 15% of the excise revenue is distributed to member states equally, with a small adjustment for each members GDP per capita

South Africa administers the SACU revenue pool and on a quarterly basis disburses amounts to the BLNS countries. Adjustments to estimates of GDP, population and intra-SACU trade also contribute to overall SACU payments.

OTHER TAXES AND COLLECTIONS

The global financial crisis of 2008/09 led to a decrease in imports and customs revenue which resulted in SACU member states receiving reduced transfer payments. The member states contributions contracted by 4.5% year-on-year in 2008/09 and the trend persisted in 2009/10.

In 2010/11, customs and excise revenue collections increased as import and consumption in the region improved. Contribution into the Common Revenue Pool grew by 21.5% year-on-year during 2010/11. Member states' contributions to the pool continued to improve in 2011/12, growing by 20% year-on-year.

The economic recovery resulted in the increase in imports and customs revenue in the region. As a result, the contributions in the pool increased substantially since 2010/11 to 2012/13.

The BLNS Customs duties collected during 2015/16 was R2.3 billion, a 31.8% year-on-year increase from R1.8 billion collected during 2014/15. The increase in collection was due to the increase in imports of alcoholic beverages by Botswana, which was reflected in Botswana's excise collections.

Total revenue contributions for 2015/16 into Common Revenue pool amounted to R84.34 billion, of which 55% was customs and 45% was excise revenue. On a year-on-year basis the Common Revenue Pool grew by 0.5% from R84.3 billion in 2015/16 year to R84.7 billion in 2016/17.

The levy collection on imported component of the fuel levy were historically accounted and reported as customs duties, which resulted in an over-allocation of revenue to the other SACU member states in previous years. However, as from 01 April 2014, these collections have been allocated to the Fuel levy tax category. The rectification of the misclassification is not applied prior to the 2014/15.

The Common Revenue pool grew by an average of 10.8% between 2010/11 and 2016/17. South Africa has been contributing, on average, 97.5% within the same period. However, South Africa's share of the Common Revenue Pool has declined from 65% in 2010/11 to an average of 43.6% between 2011/12 to 2015/16. In contrast, revenue share increased by an average 27.1% (Botswana); 25.8% (Lesotho); 27.4% (Namibia); and 30.3% (Swaziland) during the period 2011/12 to 2015/16.

OTHER TAXES AND COLLECTIONS

Table 6.9: Contributions to the SACU pool, 2012/13 – 2016/17

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS countries	South Africa	Total contribution
2012/13	459	162	847	133	1 600	68 007	69 608
2013/14	477	233	961	163	1 833	73 749	75 582
2014/15	394	225	963	193	1 775	74 200	75 975
2015/16	745	211	1 174	210	2 340	82 001	84 341
2016/17	556	246	1 198	214	2 214	82 535	84 749
Percentage of total							
2012/13	0.7%	0.2%	1.2%	0.2%	2.3%	97.7%	100.0%
2013/14	0.6%	0.3%	1.3%	0.2%	2.4%	97.6%	100.0%
2014/15	0.5%	0.3%	1.3%	0.3%	2.3%	97.7%	100.0%
2015/16	0.9%	0.3%	1.4%	0.2%	2.8%	97.2%	100.0%
2016/17	0.7%	0.3%	1.4%	0.3%	2.6%	97.4%	100.0%
Percentage year-on-year growth							
2012/13	7.5%	2.4%	48.3%	-9.6%	22.8%	13.1%	13.3%
2013/14	3.8%	44.1%	13.4%	22.6%	14.5%	8.4%	8.6%
2014/15	-17.4%	-3.4%	0.2%	19.0%	-3.2%	0.6%	0.5%
2015/16	89.4%	-6.2%	21.9%	8.4%	31.8%	10.5%	11.0%
2016/17	-25.5%	16.6%	2.1%	2.3%	-5.4%	0.7%	0.5%

Table 6.10: Share received from the SACU pool, 2012/13 – 2016/17

R million	Botswana	Lesotho	Namibia	Swaziland	Secretariat	Total BLNS countries	South Africa ¹	Total contribution
2012/13	15 283	5 966	13 796	7 063	44	42 151	27 456	69 608
2013/14	15 335	6 055	14 727	7 154	104	43 374	32 207	75 582
2014/15	19 023	7 034	18 117	7 487	77	51 738	24 237	75 975
2015/16	20 039	6 308	17 127	6 815	733	51 022	33 319	84 341
2016/17	15 547	4 519	14 071	5 252	60	39 448	45 301	84 749
Percentage of total								
2012/13	22.0%	8.6%	19.8%	10.1%	0.1%	60.6%	39.4%	100.0%
2013/14	20.3%	8.0%	19.5%	9.5%	0.1%	57.4%	42.6%	100.0%
2014/15	25.0%	9.3%	23.8%	9.9%	0.1%	68.1%	31.9%	100.0%
2015/16	23.8%	7.5%	20.3%	8.1%	0.9%	60.5%	39.5%	100.0%
2016/17	18.3%	5.3%	16.6%	6.2%	0.1%	46.5%	53.5%	100.0%
Percentage year-on-year growth								
2013/14	0.3%	1.5%	6.7%	1.3%	139.6%	2.9%	17.3%	8.6%
2014/15	24.1%	16.2%	23.0%	4.6%	-26.2%	19.3%	-24.7%	0.5%
2015/16	5.3%	-10.3%	-5.5%	-9.0%	852.5%	-1.4%	37.5%	11.0%
2016/17	-22.4%	-28.4%	-17.8%	-22.9%	-91.8%	-22.7%	36.0%	0.5%

1. Includes amounts allocated to South Africa and the balance of the "surplus/deficit" for that fiscal year.

OTHER TAXES AND COLLECTIONS

Table A6.1.1: Transfer Duty collected by property value, 2013/14 - 2014/15

Fiscal Year		2013/14			2014/15			Variance			% Variance		
Property Value	R thousand	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty
600 -	700	12 636	8 245	20	12 521	8 170	20	-115	-75	0	-0.9%	-0.9%	0.4%
700 -	800	13 080	9 725	57	13 551	10 070	58	471	345	2	3.6%	3.5%	2.8%
800 -	900	12 653	10 660	92	12 656	10 664	91	3	4	-1	0.0%	0.0%	-0.8%
900 -	1 000	9 579	9 021	98	10 022	9 439	103	443	418	5	4.6%	4.6%	4.8%
1 000 -	1 100	5 932	6 141	81	6 421	6 651	88	489	510	6	8.2%	8.3%	7.9%
1 100 -	1 200	5 866	6 655	109	6 105	6 924	113	239	269	4	4.1%	4.0%	3.8%
1 200 -	1 300	6 727	8 305	159	6 956	8 588	164	229	283	5	3.4%	3.4%	3.0%
1 300 -	1 400	5 395	7 199	155	5 803	7 748	166	408	549	11	7.6%	7.6%	7.2%
1 400 -	1 500	4 249	6 093	143	4 598	6 595	154	349	502	11	8.2%	8.2%	7.8%
1 500 -	1 600	3 983	6 094	156	4 637	7 096	182	654	1 003	26	16.4%	16.5%	16.5%
1 600 -	1 700	3 307	5 398	157	3 812	6 223	181	505	825	24	15.3%	15.3%	15.2%
1 700 -	1 800	2 675	4 632	148	3 007	5 210	166	332	578	18	12.4%	12.5%	12.3%
1 800 -	1 900	2 497	4 569	157	2 909	5 326	183	412	757	26	16.5%	16.6%	16.5%
1 900 -	2 000	1 875	3 615	133	2 087	4 031	148	212	416	15	11.3%	11.5%	11.2%
2 000 -	2 500	6 549	14 430	608	7 728	17 042	717	1 179	2 612	110	18.0%	18.1%	18.1%
2 500 -	3 000	4 234	11 393	557	4 952	13 345	653	718	1 952	96	17.0%	17.1%	17.2%
3 000 -	3 500	2 501	7 978	428	2 979	9 498	510	478	1 520	82	19.1%	19.1%	19.1%
3 500 -	4 000	1 620	5 983	344	2 007	7 406	424	387	1 423	80	23.9%	23.8%	23.1%
4 000 -	4 500	1 061	4 435	266	1 297	5 415	325	236	980	59	22.2%	22.1%	22.3%
4 500 -	5 000	721	3 376	208	896	4 192	260	175	816	52	24.3%	24.2%	24.8%
5 000 -	7 500	1 599	9 435	615	2 195	13 032	848	596	3 597	233	37.3%	38.1%	38.0%
7 500 -	10 000	451	3 843	270	690	5 885	412	239	2 042	142	53.0%	53.1%	52.8%
10 000 +		437	7 838	586	615	10 599	796	178	2 760	211	40.7%	35.2%	36.0%
Other ¹				-58			-96			-38			66.0%
Total		109 627	165 065	5 489	118 444	189 150	6 666	8 817	24 085	1 177	8.0%	14.6%	21.4%

1. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.1: Transfer Duty collected by property value, 2013/14 - 2014/15 (continued)

Fiscal Year	2013/14 (Cumulative Percentage of total)			2013/14 (Percentage of total)			2014/15 (Cumulative Percentage of total)			2014/15 (Percentage of total)			
	Property Value R thousand	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
	600 - 700	11.5%	5.0%	0.4%	11.5%	5.0%	0.4%	10.6%	4.3%	0.3%	10.6%	4.3%	0.3%
	700 - 800	23.5%	10.9%	1.4%	11.9%	5.9%	1.0%	22.0%	9.6%	1.2%	11.4%	5.3%	0.9%
	800 - 900	35.0%	17.3%	3.1%	11.5%	6.5%	1.7%	32.7%	15.3%	2.5%	10.7%	5.6%	1.4%
	900 - 1 000	43.7%	22.8%	4.9%	8.7%	5.5%	1.8%	41.2%	20.3%	4.1%	8.5%	5.0%	1.5%
	1 000 - 1 100	49.1%	26.5%	6.3%	5.4%	3.7%	1.5%	46.6%	23.8%	5.4%	5.4%	3.5%	1.3%
	1 100 - 1 200	54.5%	30.6%	8.3%	5.4%	4.0%	2.0%	51.7%	27.4%	7.1%	5.2%	3.7%	1.7%
	1 200 - 1 300	60.6%	35.6%	11.2%	6.1%	5.0%	2.9%	57.6%	32.0%	9.6%	5.9%	4.5%	2.5%
	1 300 - 1 400	65.6%	40.0%	14.0%	4.9%	4.4%	2.8%	62.5%	36.1%	12.0%	4.9%	4.1%	2.5%
	1 400 - 1 500	69.4%	43.6%	16.6%	3.9%	3.7%	2.6%	66.4%	39.6%	14.4%	3.9%	3.5%	2.3%
	1 500 - 1 600	73.1%	47.3%	19.5%	3.6%	3.7%	2.8%	70.3%	43.3%	17.1%	3.9%	3.8%	2.7%
	1 600 - 1 700	76.1%	50.6%	22.3%	3.0%	3.3%	2.9%	73.5%	46.6%	19.8%	3.2%	3.3%	2.7%
	1 700 - 1 800	78.5%	53.4%	25.0%	2.4%	2.8%	2.7%	76.1%	49.4%	22.3%	2.5%	2.8%	2.5%
	1 800 - 1 900	80.8%	56.2%	27.9%	2.3%	2.8%	2.9%	78.5%	52.2%	25.0%	2.5%	2.8%	2.7%
	1 900 - 2 000	82.5%	58.4%	30.3%	1.7%	2.2%	2.4%	80.3%	54.3%	27.2%	1.8%	2.1%	2.2%
	2 000 - 2 500	88.5%	67.1%	41.4%	6.0%	8.7%	11.1%	86.8%	63.3%	38.0%	6.5%	9.0%	10.8%
	2 500 - 3 000	92.3%	74.0%	51.6%	3.9%	6.9%	10.2%	91.0%	70.4%	47.8%	4.2%	7.1%	9.8%
	3 000 - 3 500	94.6%	78.9%	59.4%	2.3%	4.8%	7.8%	93.5%	75.4%	55.5%	2.5%	5.0%	7.6%
	3 500 - 4 000	96.1%	82.5%	65.6%	1.5%	3.6%	6.3%	95.2%	79.3%	61.8%	1.7%	3.9%	6.4%
	4 000 - 4 500	97.1%	85.2%	70.5%	1.0%	2.7%	4.8%	96.3%	82.2%	66.7%	1.1%	2.9%	4.9%
	4 500 - 5 000	97.7%	87.2%	74.3%	0.7%	2.0%	3.8%	97.0%	84.4%	70.6%	0.8%	2.2%	3.9%
	5 000 - 7 500	99.2%	92.9%	85.5%	1.5%	5.7%	11.2%	98.9%	91.3%	83.3%	1.9%	6.9%	12.7%
	7 500 - 10 000	99.6%	95.3%	90.4%	0.4%	2.3%	4.9%	99.5%	94.4%	89.5%	0.6%	3.1%	6.2%
	10 000 +	100.0%	100.0%	101.1%	0.4%	4.7%	10.7%	100.0%	100.0%	101.4%	0.5%	5.6%	11.9%
	Other ¹						-1.1%						-1.4%
	Total				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.2: Transfer Duty collected by property value, 2015/16

Fiscal Year	2015/16			2015/16 (Percentage of total)			2015/16 (Cumulative Percentage of total)			
	Property Value R thousand	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
750 - 850	850	10 604	8 457	24	10.5%	4.5%	0.3%	10.5%	4.5%	0.3%
850 - 950	950	11 420	10 105	53	11.3%	5.4%	0.7%	21.8%	10.0%	1.0%
950 - 1 050	1 050	8 447	8 294	64	8.4%	4.5%	0.9%	30.1%	14.4%	1.9%
1 050 - 1 150	1 150	6 347	6 888	68	6.3%	3.7%	0.9%	36.4%	18.1%	2.8%
1 150 - 1 250	1 250	6 624	7 860	93	6.6%	4.2%	1.3%	43.0%	22.3%	4.1%
1 250 - 1 350	1 350	6 561	8 422	117	6.5%	4.5%	1.6%	49.5%	26.9%	5.7%
1 350 - 1 450	1 450	5 565	7 701	133	5.5%	4.1%	1.8%	55.0%	31.0%	7.5%
1 450 - 1 550	1 550	4 958	7 373	149	4.9%	4.0%	2.0%	59.9%	34.9%	9.5%
1 550 - 1 650	1 650	4 365	6 922	156	4.3%	3.7%	2.1%	64.2%	38.7%	11.6%
1 650 - 1 750	1 750	3 674	6 189	155	3.6%	3.3%	2.1%	67.8%	42.0%	13.7%
1 750 - 1 850	1 850	3 322	5 928	162	3.3%	3.2%	2.2%	71.1%	45.2%	15.9%
1 850 - 1 950	1 950	2 641	4 972	149	2.6%	2.7%	2.0%	73.7%	47.8%	17.9%
1 950 - 2 050	2 050	2 366	4 699	152	2.3%	2.5%	2.1%	76.1%	50.4%	19.9%
2 050 - 2 150	2 150	1 669	3 486	122	1.7%	1.9%	1.6%	77.7%	52.2%	21.6%
2 150 - 2 250	2 250	1 797	3 929	145	1.8%	2.1%	2.0%	79.5%	54.3%	23.6%
2 250 - 2 500	2 500	3 581	8 413	345	3.5%	4.5%	4.7%	83.0%	58.9%	28.2%
2 500 - 2 750	2 750	3 255	8 437	397	3.2%	4.5%	5.4%	86.3%	63.4%	33.6%
2 750 - 3 000	3 000	2 288	6 521	339	2.3%	3.5%	4.6%	88.5%	66.9%	38.2%
3 000 - 3 500	3 500	3 269	10 425	604	3.2%	5.6%	8.2%	91.7%	72.5%	46.3%
3 500 - 4 000	4 000	2 153	7 944	511	2.1%	4.3%	6.9%	93.9%	76.7%	53.3%
4 000 - 4 500	4 500	1 375	5 744	396	1.4%	3.1%	5.4%	95.2%	79.8%	58.6%
4 500 - 5 000	5 000	997	4 665	339	1.0%	2.5%	4.6%	96.2%	82.3%	63.2%
5 000 - 5 500	5 500	733	3 786	286	0.7%	2.0%	3.9%	97.0%	84.4%	67.1%
5 500 - 6 000	6 000	568	3 220	252	0.6%	1.7%	3.4%	97.5%	86.1%	70.5%
6 000 - 6 500	6 500	434	2 676	216	0.4%	1.4%	2.9%	97.9%	87.5%	73.4%
6 500 - 7 000	7 000	322	2 142	177	0.3%	1.1%	2.4%	98.3%	88.7%	75.8%
7 000 - 7 500	7 500	286	2 047	170	0.3%	1.1%	2.3%	98.5%	89.8%	78.1%
7 500 - 8 000	8 000	199	1 527	127	0.2%	0.8%	1.7%	98.7%	90.6%	79.8%
8 000 - 8 500	8 500	176	1 433	122	0.2%	0.8%	1.6%	98.9%	91.4%	81.5%
8 500 - 9 000	9 000	124	1 073	94	0.1%	0.6%	1.3%	99.0%	91.9%	82.7%
9 000 - 9 500	9 500	110	1 006	88	0.1%	0.5%	1.2%	99.1%	92.5%	83.9%
9 500 - 10 000	10 000	143	1 400	122	0.1%	0.8%	1.7%	99.3%	93.2%	85.6%
10 000 +		721	12 600	1 195	0.7%	6.8%	16.2%	100.0%	100.0%	101.7%
Other ¹				-128			-1.7%			-1.7%
Total		101 094	186 285	7 396	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.3: Transfer Duty collected by property value, 2016/17

Fiscal Year	2016/17			2016/17 (Percentage of total)			2016/17 (Cumulative Percentage of total)			
	Property Value	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
R thousand										
750 - 850	850	9 199	7 350	15	8.7%	3.6%	0.2%	8.7%	3.6%	0.2%
850 - 950	950	10 740	9 508	44	10.1%	4.7%	0.5%	18.8%	8.3%	0.7%
950 - 1 050	1 050	8 987	8 833	62	8.5%	4.3%	0.7%	27.3%	12.6%	1.4%
1 050 - 1 150	1 150	6 821	7 405	68	6.4%	3.6%	0.8%	33.7%	16.2%	2.2%
1 150 - 1 250	1 250	7 100	8 431	93	6.7%	4.1%	1.1%	40.4%	20.4%	3.2%
1 250 - 1 350	1 350	6 886	8 837	116	6.5%	4.3%	1.3%	46.9%	24.7%	4.5%
1 350 - 1 450	1 450	5 733	7 937	131	5.4%	3.9%	1.5%	52.3%	28.6%	6.0%
1 450 - 1 550	1 550	5 407	8 038	156	5.1%	3.9%	1.8%	57.4%	32.5%	7.8%
1 550 - 1 650	1 650	4 530	7 187	158	4.3%	3.5%	1.8%	61.7%	36.1%	9.6%
1 650 - 1 750	1 750	3 924	6 608	160	3.7%	3.2%	1.8%	65.4%	39.3%	11.4%
1 750 - 1 850	1 850	3 542	6 322	167	3.3%	3.1%	1.9%	68.8%	42.4%	13.3%
1 850 - 1 950	1 950	2 906	5 472	160	2.7%	2.7%	1.8%	71.5%	45.1%	15.2%
1 950 - 2 050	2 050	2 708	5 379	171	2.6%	2.6%	2.0%	74.1%	47.7%	17.1%
2 050 - 2 150	2 150	1 986	4 146	142	1.9%	2.0%	1.6%	75.9%	49.8%	18.7%
2 150 - 2 250	2 250	2 067	5 711	164	2.0%	2.8%	1.9%	77.9%	52.6%	20.6%
2 250 - 2 500	2 500	3 918	9 218	371	3.7%	4.5%	4.2%	81.6%	57.1%	24.8%
2 500 - 2 750	2 750	3 578	9 279	434	3.4%	4.6%	5.0%	85.0%	61.6%	29.8%
2 750 - 3 000	3 000	3 258	9 389	494	3.1%	4.6%	5.6%	88.0%	66.2%	35.4%
3 000 - 3 500	3 500	3 698	11 815	691	3.5%	5.8%	7.9%	91.5%	72.0%	43.3%
3 500 - 4 000	4 000	2 572	9 500	620	2.4%	4.7%	7.1%	93.9%	76.7%	50.4%
4 000 - 4 500	4 500	1 564	6 540	459	1.5%	3.2%	5.2%	95.4%	79.9%	55.6%
4 500 - 5 000	5 000	1 101	5 149	381	1.0%	2.5%	4.3%	96.5%	82.4%	60.0%
5 000 - 5 500	5 500	858	4 439	344	0.8%	2.2%	3.9%	97.3%	84.6%	63.9%
5 500 - 6 000	6 000	663	3 760	302	0.6%	1.8%	3.4%	97.9%	86.4%	67.4%
6 000 - 6 500	6 500	507	3 127	258	0.5%	1.5%	2.9%	98.4%	88.0%	70.3%
6 500 - 7 000	7 000	363	2 415	205	0.3%	1.2%	2.3%	98.7%	89.2%	72.6%
7 000 - 7 500	7 500	289	2 068	179	0.3%	1.0%	2.0%	99.0%	90.2%	74.7%
7 500 - 8 000	8 000	229	1 751	154	0.2%	0.9%	1.8%	99.2%	91.0%	76.4%
8 000 - 8 500	8 500	215	1 753	157	0.2%	0.9%	1.8%	99.4%	91.9%	78.2%
8 500 - 9 000	9 000	161	1 393	126	0.2%	0.7%	1.4%	99.6%	92.6%	79.7%
9 000 - 9 500	9 500	144	1 317	120	0.1%	0.6%	1.4%	99.7%	93.2%	81.0%
9 500 - 10 000	10 000	174	1 706	159	0.2%	0.8%	1.8%	99.9%	94.1%	82.9%
10 000 +		860	15 434	1 618	0.8%	7.6%	18.5%	100.7%	101.6%	101.3%
Other ¹		-711	-3 325	-116	-0.7%	-1.6%	-1.3%	100.0%	100.0%	100.0%
Total		105 977	203 891	8 761	100.0%	100.0%	100.0%			

1. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.4: Transfer Duty collected by Nature of Property, 2014/15 - 2015/16

Fiscal Year	2014/15			2015/16			Variance			% Variance			% Contribution to 2015/16 Total		
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	904	2 435	129	803	2 434	144	-101	-1	15	-11.2%	-0.1%	11.5%	0.8%	1.3%	1.9%
Farm	1 645	4 779	256	1 557	4 838	303	-88	58	47	-5.3%	1.2%	18.4%	1.5%	2.6%	4.1%
Industrial Building	250	525	23	214	511	28	-36	-14	5	-14.4%	-2.6%	19.8%	0.2%	0.3%	0.4%
Mining Property/Rights	53	143	8	27	333	35	-26	191	27	-49.1%	133.9%	353.2%	0.0%	0.2%	0.5%
Other Residential Property	6 234	11 198	453	4 697	9 943	470	-1 537	-1 255	17	-24.7%	-11.2%	3.8%	4.6%	5.3%	6.4%
Primary Residence	97 803	150 140	5 124	83 922	148 736	5 692	-13 881	-1 403	568	-14.2%	-0.9%	11.1%	83.0%	79.8%	77.0%
Small Holding	308	624	28	295	588	26	-13	-36	-3	-4.2%	-5.8%	-9.3%	0.3%	0.3%	0.3%
Other ¹	11 247	19 307	645	9 579	18 901	699	-1 668	-405	55	-14.8%	-2.1%	8.5%	9.5%	10.1%	9.5%
Total	118 444	189 150	6 666	101 094	186 285	7 396	-17 350	-2 865	730	-14.6%	-1.5%	11.0%	100.0%	100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above

Table A6.1.5: Transfer Duty collected by Nature of Property, 2015/16-2016/17

Fiscal Year	2015/16			2016/17			Variance			% Variance			% Contribution to 2016/17 Total		
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	803	2 434	144	905	2 676	155	102	243	11	12.7%	10.0%	7.8%	0.9%	1.4%	1.8%
Farm	1 557	4 838	303	1 475	4 837	326	-82	-1	23	-5.3%	0.0%	7.7%	1.4%	0.0%	3.7%
Industrial Building	214	511	28	206	506	20	-8	-5	-7	-3.7%	-0.9%	-25.8%	0.2%	0.0%	0.2%
Mining Property/Rights	27	333	35	22	58	3	-5	-276	-32	-18.5%	-82.7%	-91.1%	0.0%	-1.6%	0.0%
Other Residential Property	4 697	9 943	470	5 959	23 007	661	1 262	13 064	191	26.9%	131.4%	40.7%	5.6%	74.2%	7.5%
Primary Residence	83 922	148 736	5 692	86 186	159 081	6 429	2 264	10 945	797	2.7%	7.0%	12.9%	81.3%	58.8%	73.4%
Small Holding	295	588	26	278	620	31	-17	32	5	-5.8%	5.5%	19.3%	0.3%	0.2%	0.3%
Other ¹	9 579	18 901	699	10 946	13 106	1 135	1 367	-5 796	436	14.3%	-30.7%	62.4%	10.3%	-32.9%	13.0%
Total	101 094	186 285	7 396	105 977	203 891	8 761	4 883	17 607	1 365	4.8%	9.5%	18.5%	100.0%	100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above



<i>Ad valorem</i> import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also <i>Motor Industry Development Programme (MIDP)</i> .
BLNS countries	South Africa is one of the five signatories to the Southern African Customs Union (SACU) agreement with Botswana, Lesotho, Namibia and Swaziland (so called BLNS countries). See also <i>Southern African Customs Union (SACU)</i> .
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
CO ₂ tax on motor vehicle emissions	CO ₂ tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company Income Tax (CIT)	Income tax on taxable profits of companies
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue.
Customs duties / import duties	These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and <i>Ad valorem</i> import duty. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.

Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Duty 1-2B	Refers to the <i>Ad valorem</i> import duties.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a tax that employers must deduct from the employment income of employees such as salaries, wages and bonuses and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-As-You-Earn (PAYE)</i> .
Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI

	<p>calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.</p>
Environmental levy	<p>This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy</i>, <i>Incandescent light bulb levy</i>, <i>Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i>.</p>
Estate duty	<p>Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.</p>
Excise duties	<p>Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.</p>
Fiscal drag	<p>When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into an income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though the taxpayer's income in real terms may not be increasing.</p>
Fiscal year	<p>It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.</p>
Fuel levy	<p>Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.</p>
Gross Domestic Product (GDP)	<p>A measure of the total national output, income and expenditure in the economy.</p>
Harmonised System (HS)	<p>It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.</p>

Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.
International air passenger departure tax	International air passenger departure tax is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.

Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Panel data	Also known as longitudinal data or cross-sectional time series data in some special cases, panel data is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also <i>Employees' tax</i> .
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.

Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 st due six months into the company's tax year; the 2 nd at the end of the tax year; and the 3 rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.

Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The SACU agreement is an agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.

Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.

Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities Transfer Tax (STT)</i> .
Value-Added Tax (VAT)	VAT is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.



LIST OF TABLES AND MAPS

Table 1.1	Tax register, 31 March 2013 - 31 March 2017.....	3
Table 1.2	Summary effects of tax proposals, 2012/13 – 2016/17	3
Table 1.3	Maximum marginal tax rates, 2012/13– 2016/17.....	4
Table 1.4	Total budget revenue and consolidated revenue, 2012/13– 2016/17	5
Table 1.5	Nominal tax collections, 1997/98 - 2016/17	6
Table 1.6	Tax revenue as a percentage of GDP, 1996/97 - 2016/17.....	7
Table 1.7	Environmental taxes, 2012/13 – 2016/17	13
Table 1.8	Cost of revenue collections, 2012/13 – 2016/17	14
Table A1.1.1	Net monthly and quarterly tax revenue collections, 2012/13 – 2016/17.....	17
Table A1.2.1	Tax revenue by main revenue source, 2012/13 – 2016/17.....	18
Table A1.3.1	Tax revenue by main category, 2012/13 – 2016/17.....	19
Table A1.4.1	Taxes on income and profits, 2012/13 – 2016/17.....	20
Table A1.4.2	Taxes on persons and individuals, 2012/13 – 2016/17	21
Table A1.4.3	Taxes on companies, 2012/13 – 2016/17.....	22
Table A1.5.1	Taxes on property, 2012/13 – 2016/17	23
Table A1.6.1	Domestic taxes on goods and services, 2012/13 – 2016/17	24
Table A1.6.2	Value-Added Tax (VAT), 2012/13 – 2016/17	25
Table A1.7.1	Taxes on international trade and transactions, 2012/13 – 2016/17.....	26
Table A1.7.2	Fuel levy, 2012/13 – 2016/17	27
Table A1.8.1	Composition of main channels of payment (Value, 2012/13 – 2016/17).....	28
Table A1.8.2	Composition of main channels of payment (Count, 2012/13 – 2016/17).....	29
Table 2.1	Personal Income Tax (PIT) brackets, 2013 and 2016.....	33
Table 2.2	Tax relief granted to individuals, 1995 and 2016	35
Table 2.3	Provisional tax payments by provisional period, 2013 – 2016.....	36
Table 2.4	Number of individuals, 2013 – 2016.....	36
Table 2.5	Summary of assessed individual taxpayers, taxable income and tax assessed, 2013 – 2016	37
Table 2.6	Distribution of assessed individual taxpayers over major taxable income groups, 2013 – 2016	40
Table 2.7	Assessed individual taxpayers by income group, deductions granted and taxable income, 2016	41

Table 2.8	Distribution of taxable income and tax liability across 10 consecutive years, 2006 – 2015	43
Table 2.9	Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2006 and 2015.....	45
Table 2.10	Assessed individual taxpayers by province, 2015 – 2016.....	48
Table 2.11:	Assessed individual taxpayers by municipality for Free State province, 2015 – 2016	50
Table 2.12:	ETI by SETA, January 2014 to March 2017	55
Table A2.1.1	Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2013 – 2016.....	58, 59
Table A2.1.2	Assessed individual taxpayers: Taxable income and income before deductions by income group, 2013 – 2016	60, 61
Table A2.1.3	Assessed individual taxpayers: Taxable income and tax assessed by province, 2013 – 2016	62
Table A2.1.4	Assessed individual taxpayers: Taxable income and tax assessed by age group, 2013 – 2016.....	63
Table A2.1.5	Assessed individual taxpayers: Taxable income and tax assessed by gender, 2013 – 2016	64
Table A2.1.6	Percentage of assessed individual taxpayers by taxable income group and gender, 2013 – 2016.....	64
Table A2.2.1	Assessed individual taxpayers: Selected sources of income, 2013 – 2016	66
Table A2.3.1	PAYE payments received by economic activity, 2012/13 – 2016/17	67
Table A2.4.1	Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2013 – 2016.....	68, 69
Table A2.5.1	Assessed individual taxpayers: Allowances, 2013 – 2016	70
Table A2.5.2	Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2013 – 2016	71, 72
Table A2.5.3	Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2013 – 2016	73, 74
Table A2.5.4	Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2013 – 2016	75, 76
Table A2.6.1:	Assessed individual taxpayers: Fringe benefits, 2013 – 2016	77
Table A2.6.2	Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2013 – 2016	78, 79
Table A2.6.3	Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2013 – 2016	80, 81
Table A2.6.4	Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2013 – 2016.....	82, 83
Table A2.7.1	Assessed individual taxpayers: Deductions, 2013 – 2016	84
Table A2.7.2	Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2013 – 2016.....	85, 86
Table A2.7.3	Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2013 – 2016	87, 88
Table A2.7.4	Assessed individual taxpayers: Deductions - Medical expenses (total) (code 40081) by taxable income group, 2013 – 2016	89, 90

Table A2.7.5	Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 40091) by taxable income group, 2013 – 2016	91, 92
Table A2.7.6	Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2013 – 2016	93, 94
Table A2.7.7	Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2013 – 2016.....	95, 96
Table A2.7.8	Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2013 – 2016.....	97, 98
Table A2.7.9	Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2013 – 2016.....	99
Table A2.7.10	Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2013 – 2016	100
Table A2.7.11	Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2013 – 2016	101
Table A2.7.12:	Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2013 – 2016.....	102
Table A2.8.1	Assessed individual taxpayers: Taxable income by taxable income group, 2006 – 2015	103, 104
Table A2.8.2:	Assessed individual taxpayers: Tax assessed by taxable income group, 2006 – 2015	105, 106
Table A2.8.3	Assessed individual taxpayers: effective tax rate by taxable income group, 2006 – 2015	107
Table A2.8.4	Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2006 – 2015.....	108
Table A2.9.1	Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2006 – 2015	109
Map A2.10	Assessed individual taxpayers by province, 2016.....	110
Table A2.10.1	Assessed individual taxpayers by municipality for Eastern Cape province, 2015 – 2016	111, 112
Map A2.10.1	Assessed individual taxpayers by municipality for Eastern Cape province, 2016	113
Table A2.10.2	Assessed individual taxpayers by municipality for Free State province, 2015 – 2016	114
Map A2.10.2	Assessed individual taxpayers by municipality for Free State province, 2016 ...	115
Table A2.10.3	Assessed individual taxpayers by municipality for Gauteng province, 2015 – 2016	116
Map A2.10.3	Assessed individual taxpayers by municipality for Gauteng province, 2016.....	117
Table A2.10.4	Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2015 – 2016	118, 119
Map A2.10.4	Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2016	120
Table A2.10.5	Assessed individual taxpayers by municipality for Limpopo province, 2015 – 2016	121
Map A2.10.5	Assessed individual taxpayers by municipality for Limpopo province, 2016	122

Table A2.10.6	Assessed individual taxpayers by municipality for North West province, 2015 – 2016	123
Map A2.10.6	Assessed individual taxpayers by municipality for North West province, 2016	124
Table A2.10.7	Assessed individual taxpayers by municipality for Mpumalanga province, 2015 – 2016	125
Map A2.10.7	Assessed individual taxpayers by municipality for Mpumalanga province, 2016	126
Table A2.10.8	Assessed individual taxpayers by municipality for Northern Cape province, 2015 – 2016	127
Map A2.10.8	Assessed individual taxpayers by municipality for Northern Cape province, 2016	128
Table A2.10.9	Assessed individual taxpayers by municipality for Western Cape province, 2015 – 2016	129
Map A2.10.9	Assessed individual taxpayers by municipality for Western Cape province, 2016	130
Table 3.1	Provisional tax payments by provisional period by tax year, 2013 – 2016	135
Table 3.2	Example of timeline for provisional tax payments	137
Table 3.3	Provisional tax payments by tax year and fiscal year, 2012/13 – 2016/17	138
Table 3.4	Number of companies, 2013 – 2016	140
Table 3.5	Provisional tax payments and tax assessed by tax year, 2013 – 2016	140
Table 3.6	Number of companies, taxable income and tax assessed, 2015	141
Table 3.7	Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2006 and 2015	145
Table 3.8	Assessed Companies: taxable income and tax assessed by age group, 2006 and 2015	146
Table 3.9	Small business corporations tax rates, 2013 and 2016	148
Table A3.1.1	Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2012/13 – 2016/17	149
Table A3.1.2	Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2013 – 2016	150
Table A3.2.1	Companies: Provisional tax payments by sector, 2012/13 – 2016/17	151-153
Table A3.3.1	Companies: Taxable income and tax assessed by taxable income group, 2013 – 2016	154
Table A3.3.2	Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2013 – 2016	155
Table A3.4.1	Companies: Taxable income and tax assessed by sector, 2013 – 2016	156, 157
Table A3.4.2	Companies: Taxable income and tax assessed by economic activity, 2013 – 2016	158
Table A3.4.3	Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2013 – 2016	159

Table A3.4.4	Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2013– 2016	160
Table A3.4.5	Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2013 – 2016	161
Table A3.5.1	Companies: Assessed taxpayers by economic activity and taxable income group, 2013.....	162, 163
Table A3.5.2	Companies: Tax assessed by economic activity and taxable income group, 2013	164, 165
Table A3.5.3	Companies: Assessed taxpayers by economic activity and taxable income group, 2014.....	166, 167
Table A3.5.4	Companies: Tax assessed by economic activity and taxable income group, 2014	168, 169
Table A3.5.5	Companies: Assessed taxpayers by economic activity and taxable income group, 2015.....	170, 171
Table A3.5.6	Companies: Tax assessed by economic activity and taxable income group, 2015	172, 173
Table A3.5.7	Companies: Assessed taxpayers by economic activity and taxable income group, 2016.....	174, 175
Table A3.5.8	Companies: Tax assessed by economic activity and taxable income group, 2016	176, 177
Table A3.6.1	Companies: Taxpayers with assessed losses and profits by sector, 2013 – 2016	178, 179
Table A3.7.1	Small business corporations: Taxable income and tax assessed by taxable income group, 2013 – 2016.....	180
Table A3.7.2	Small business corporations: Taxable income and tax assessed by sector, 2013 – 2016	181,182
Table A3.7.3	Small business corporations: Taxable income and tax assessed by economic activity, 2013 – 2016.....	183
Table A3.7.4	Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2013 – 2016.....	184
Table A3.7.5	Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2013 – 2016	185
Table A3.7.6	Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2013 – 2016.....	186
Table A3.7.7	Small business corporations: Tax assessed by turnover group, 2013 – 2016	187
Table A3.8.1	Assessed companies: Number of taxpayers by taxable income group, 2006 and 2015	188
Table A3.8.2	Assessed companies: Cumulative taxable income by taxable income group, 2006 and 2015	189
Table A3.8.3	Assessed companies: Cumulative tax assessed by taxable income group, 2006 and 2015	190
Table A3.8.4	Assessed companies: Effective tax rate by taxable income group, 2006 and 2015	191

Table 4.1	Number of registered VAT vendors, 2013/14 – 2016/17	195
Table 4.2	Import VAT per bills of entry vs. actual Import VAT collected, 2013/14 – 2016/17.....	198
Table 4.3	Output tax by class of supply, 2013/14 – 2016/17.....	200
Table 4.4	Input tax by class of supply, 2013/14 – 2016/17.....	201
Table 4.5	Output/input tax declared for each R1 Domestic VAT payable and VAT refundable, 2013/14 – 2016/17	201
Table 4.6	Average Annual Turnover Analysis per turnover bracket, 2007/08 – 2016/17 .	206
Table A4.1.1	VAT: Payments and refunds by sector, 2013/14 – 2016/17.....	208, 209
Table A4.1.2	VAT: Payments and refunds by economic activity, 2013/14 – 2016/17	210
Table A4.2.1	VAT: Payments and refunds by payment category, 2013/14 – 2016/17	211
Table A4.2.2	VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2013/14 – 2016/17	212
Table A4.2.3	VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January, March, May, July, September and November), 2013/14 – 2016/17	213
Table A4.2.4	VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February, April, June, August, October and December), 2013/14 – 2016/17	214
Table A4.2.5	VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annual tax periods), 2013/14 – 2016/17	215
Table A4.2.6	Import VAT, Domestic VAT payments and VAT refunds by sector, 2014/15 – 2016/17	216, 217
Table A4.2.7	Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2013/14 – 2016/17	218
Table A4.3.1	VAT: Payments and refunds by type of enterprise, 2013/14 – 2016/17.....	219
Table A4.4.1	VAT: Total output/input tax by sector, 2013/14 – 2016/17.....	220
Table A4.4.2	VAT: Payments output/input tax by sector, 2013/14 – 2016/17	221
Table A4.4.3	VAT: Refunds output/input tax by sector, 2013/14 – 2016/17.....	222
Table A4.5.1	VAT: Output/input tax declared and claimed for each R1 VAT declared, 2013/14 – 2016/17	223
Table A4.5.2	VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2013/14 – 2016/17.....	224
Table A4.6.1	VAT: Vendors per annualised turnover (payments and refunds), 2013/14 – 2016/17	225, 226
Table A4.7.1	VAT: Number of Vendors per turnover bracket, 10-year cohort 2007/08 – 2016/17.....	227
Table A4.7.2	VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2007/08 - 2016/17.....	227
Table A4.7.3	VAT: Turnover per turnover bracket, 10-year cohort 2007/08 – 2016/17	228
Table A4.7.4	VAT: Payments per Turnover Bracket, 10-year cohort 2007/08 – 2016/17.....	228
Table A4.7.5	VAT: Refunds per Turnover Bracket, 10-year cohort 2007/08 – 2016/17	229

Table A4.7.6	VAT: Payments by sector, 10-year cohort 2007/08 – 2016/17	229
Table A4.7.7	VAT: Payments by economic activity, 10-year cohort 2007/08 – 2016/17	230
Table A4.7.8	VAT: Refunds by sector, 10-year cohort 2007/08 – 2016/17	231
Table A4.7.9	VAT: Refunds by economic activity, 10-year cohort 2007/08 – 2016/17	232
Table A4.7.10	VAT: Payments by payment category, 10-year cohort 2007/08 – 2016/17	233
Table A4.7.11	VAT: Refunds by payment category, 10-year cohort 2007/08 – 2016/17	234
Table A5.1.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2013/14 – 2016/17	245, 246
Table A5.2.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2013/14 – 2016/17	247
Table A5.3.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2013/14 – 2016/17	248, 249
Table A5.4.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry group, 2013/14 – 2016/17	250
Table A5.4.2	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2013/14 – 2016/17	251
Table 6.1	Capital gains tax (CGT) raised, 2010/11 – 2016/17	254
Table 6.2	All persons (including Companies, Close Corporations and Trusts)	255
	Effective from 23 February 2011 to 28 February 2015	
Table 6.3	All persons (including Companies, Close Corporations and Trusts)	255
	Effective from 1 March 2015 to 28 February 2016	
Table 6.4	All persons (including Companies, Close Corporations and Trusts)	255
	Effective from 1 March 2016 to 28 February 2017	
Table 6.5	All persons (including Companies, Close Corporations and Trusts)	256
	Effective from 1 March 2017 to date	
Table 6.6	Diesel refund rates, 2012/13 – 2016/17	258
Table 6.7	Diesel refunds, 2013/14– 2016/17	259
Table 6.8	MRRR payments by commodity, 2014/15 – 2016/17	260
Table 6.9:	Contributions to the SACU pool, 2012/13 – 2016/17	262
Table 6.10:	Share received from the SACU pool, 2012/13 – 2016/17	262
Table A6.1.1	Transfer Duty collected by property value 2013/14 – 2014/15	263, 264
Table A6.1.2	Transfer Duty collected by property value 2015/16	265
Table A6.1.3	Transfer Duty collected by property value 2016/17	266
Table A6.1.4	Transfer Duty collected by nature of property 2014/15 – 2015/16	267
Table A6.1.5	Transfer Duty collected by nature of property 2015/16 – 2016/17	267

LIST OF FIGURES

Figure 1.1	Illustration of budget revenue and consolidated revenue.....	5
Figure 1.2	Tax revenue collections, GDP and CAGR, 2012/13 – 2016/17	6
Figure 1.3	Revenue Buoyancy, 1994/95 – 2016/17	8
Figure 1.4	Relative composition of main sources of tax revenue, 2012/13– 2016/17	9
Figure 1.5	Main revenue sources as a percentage of GDP, 1994/95 – 2016/17.....	10
Figure 1.6	Taxes on income and profits, 2012/13 – 2016/17.....	11
Figure 1.7	Value-Added Tax (VAT), 2012/13 – 2016/17.....	12
Figure 1.8	Composition of main channels of payment (value), 2012/13 – 2016/17.....	15
Figure 1.9	Composition of main channels of payment (number), 2012/13 – 2016/17.....	15
Figure 1.10	Net monthly tax revenue collections, 2012/13 – 2016/17.....	16
Figure 2.1	Example of tax relief granted to an individual with taxable income of R100 000 in 1995	34
Figure 2.2	Distribution of assessed individual taxpayers by taxable income group, 2016....	40
Figure 2.3	Proportion of the 2.4 million 10-year taxpayers by marginal tax rates	44
Figure 2.4	Assessed individual taxpayers and tax assessed by province (based on office of registration), 2016.....	47
Figure 2.5	Average taxable income per assessed taxpayer by province (based on residential address), 2016	49
Figure 2.6	Average taxable income for Free State province, 2016	49
Figure 2.7	Percentage of assessed individual taxpayers by age group, 2013 – 2016.....	51
Figure 2.8	Number of male and female assessed individual taxpayers by main taxable income group, 2016.....	52
Figure 2.9	Assessed individual taxpayers' taxable income by source of income, 2016	53
Figure 2.10	PAYE payments received by economic activity, 2016/17.....	53
Figure 2.11	Amount of ETI utilised and count of employers by year – January 2014 to March 2017.....	54
Figure 2.12	Assessed individual taxpayers' allowances, 2016.....	56
Figure 2.13	Assessed individual taxpayers' deductions, 2016.....	57
Figure 3.1	Provisional tax payments by provisional period, 2015.....	136
Figure 3.2	Provisional tax payments by provisional period and fiscal year, 2009/10 – 2016/17	136
Figure 3.3	Provisional tax payments by companies' financial year-end, 2015.....	138
Figure 3.4	Monthly provisional tax payments by companies for fiscal years, 2012/13 – 2016/17	139
Figure 3.5	Assessed companies, taxable income and tax assessed by taxable income group, 2015.....	142
Figure 3.6	Companies' tax assessed by economic activity, 2015	143
Figure 3.7	Number of taxpayers by economic activity and taxable income group, 2015 ...	144

Figure 3.8	Number of taxpayers with assessed losses by tax year, 2009 – 2015.....	147
Figure 4.1	Domestic VAT payments by economic activity, 2016/17	196
Figure 4.2	VAT refunds by economic activity, 2016/17	197
Figure 4.3	Distribution of VAT vendors by payment category, 2016/17	199
Figure 4.4	Composition of domestic VAT payments (output/input), 2013/14 – 2016/17 ..	202
Figure 4.5	Distribution of VAT vendors by turnover group, 2016/17.....	203
Figure 4.6	VAT efficiency factor based on the turnover by vendors, 2007/08 - 2016/17 ...	204
Figure 4.7	Distribution of Vendors in the first (Nil) and last (1000 000 000 +) turnover group for 2007/08 – 2016/17	205
Figure 4.8	Distribution of sector contribution to Domestic VAT payments for 2007/08 - 2016/17.....	207
Figure 5.1	Import VAT by HS section, 2016/17	239
Figure 5.2	Customs Duties by HS section, 2016/17	240
Figure 5.3	Total Import Tax by HS section, 2016/17	240
Figure 5.4	Total Import Tax by world zone, 2016/17	241
Figure 5.5	Total Import Tax by country of origin, 2016/17	242
Figure 5.6	Total Import Tax by customs port of entry group, 2016/17	243
Figure 5.7	Total Import Tax by customs port of entry, 2016/17	243
Figure 6.1	Distribution of Transfer Duty collected by property value 2015/16.....	256

