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ABOUT THIS PUBLICATION

We have great pleasure in releasing the *2011 Tax Statistics* publication. This 4th edition provides an overview of tax revenue collections and tax return information for the period 2006/07 to 2010/11 and the 2007 to 2010 tax years respectively.

An electronic version of this publication (as well as Excel tables used in this publication) is available for download on both the websites of the South African Revenue Service (SARS) (www.sars.gov.za) and that of the National Treasury (www.treasury.gov.za).

This *2011 Tax Statistics* provides tax revenue data at a more disaggregated level than statistics contained in other publications such as the National Treasury's Budget Review and SARS's Annual Reports. The publication is set out as follows:

- *Chapter 1: Revenue collections* provides a summary of aggregate tax revenue collection trends for the period 2006/07 to 2010/11.
- *Chapter 2: Personal income tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information on taxable income by income categories, age, gender and source of income, as well as on fringe benefits, allowances and deductions.
- *Chapter 3: Company income tax (CIT)* is an overview of company income tax revenues. Information on taxable income by income category, sector and type of business entity is provided.
- *Chapter 4: Value-added tax (VAT)* gives an overview of value-added tax. It gives a breakdown of VAT receipts and refunds by sector and payment category and for the first time data on input and output VAT.
- *Chapter 5: VAT on imports and customs duties* provides information on the customs value of imported goods by product type in terms of the Harmonised System¹, to chapter level, as well as VAT on imports, customs/import duty and *ad valorem* excise duty revenues on imported goods.
- The *Glossary* contains definitions of terms and abbreviations contained in the tax statistics.

¹ The Harmonised System Nomenclature, also known as the International Convention on the Harmonised Commodity Description and Coding System (or Harmonised System), is essentially the system according to which all internationally traded products, components or commodities are classified. This international system is currently used by over 200 countries and customs or economic unions, which account for about 98% of world trade.

WHAT'S NEW

In response to user requests, the data series and available information have been extended and reformatted as follows:

- A new table showing the provisional tax by period has been introduced in both the PIT and CIT chapters, with a further breakdown of CIT provisional payments by the financial-year end of companies.
- A new age-group of 75 years and older has been brought in due to the introduction of a third (tertiary) rebate for persons in this age group.
- Input/output VAT tables and ratios have been introduced.
- VAT turnover table has been expanded.
- Streamlining of tables after each chapter as opposed to an annexure at the back of the publication.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items reported by taxpayers and traders in tax returns.
- Data has been evaluated for reasonability and any outliers identified 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's systems at the end of November 2011. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, the later years' statistics may be less complete than that of earlier years.
- Information on the sector (industry) classification is based on the classification as declared by taxpayers and is based on their main source of income. Trade classification data is based on the classification as declared by the trader, based on the Harmonised System.
- Figures have not been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables indicates a zero value whilst a zero ("0") indicates that there is an amount that has been rounded-off to zero.
- The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The prior is shown as a single year (e.g. 2008) whilst the later with a forward slash (e.g. 2009/10) refers to a fiscal year.
- Tables numbered in italics (e.g. *Table A1.1.1*) are contained at the end of the relevant chapter.

Comments or queries are welcome and may be addressed to the dedicated email address: taxstatistics@sars.gov.za.

1 REVENUE COLLECTIONS

KEY HIGHLIGHTS

For the 2010/11 fiscal year:

- The improvement in revenue collections for the 2010/11 fiscal year serves as an important indicator of South Africa's economic recovery from the recession. The R674.2 billion tax revenue collected was R2 billion higher than the revised estimate set in the February 2011 budget and R75.5 billion (12.6%) higher than 2009/10;
- The tax to GDP ratio has remained at 24.5%;
- The cost of revenue collection (an important indicator of the efficiency of a revenue administration) has decreased from 1.2% to 1.1% and is trending back towards the 1% benchmark;
- Personal income tax (PIT), Company income tax (CIT) and Value-added tax (VAT) remain the largest sources of tax revenue, collectively comprising 80.6% of the total tax revenue;
- The tax register continues to grow with the number of individuals registered for income tax increasing significantly to 10.3 million taxpayers (primarily due to the new employer filing process where all individuals with an IRP5 are registered regardless of income level), there are close to 2.1 million companies and 664 267 VAT vendors registered; and
- Capital gains tax of R9.1 billion was raised.

INTRODUCTION

As part of its mandate, SARS is required to collect all tax revenue due to the fiscus. South Africa has had the benefit of a revenue and customs administration with an exceptional record of growing revenue yield during periods of either economic growth or contraction. Given the current economic climate it has never been more important than now that SARS provides sustainable and reliable tax revenue.

SARS is responsible for the collection of 98% of the total budget revenue of government or 88.9% of consolidated revenue of government (which includes non-tax revenue, revenue from provinces, social security and selected public entities as well as the SACU payments) in 2010/11.

This chapter gives an overview of:

- South Africa's tax system;
- Tax register;
- Tax relief and rates;
- Revenue performance;
- Tax revenue
- Tax revenue by main category; and
- Environmental taxes.

SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based system, which means residents are subject to certain exclusions, taxed on their worldwide income, irrespective of where their income was earned. Non-residents are, however, taxed on their income from a South African source. Foreign taxes are credited against South African tax payable on foreign income and may be subject to the provisions in tax treaties that South Africa may have in place with other countries.

TAX REGISTER

A primary objective of SARS is to grow the tax register and so reduce the tax gap. The level of growth is influenced by economic conditions, tax policy, legislative amendments, tax-base broadening activities (ensuring that those entities not registered for tax are registered) and the overall compliance climate. SARS has pursued increased registrations in a variety of ways including education, outreach and enforcement initiatives.

The tax register (Table 1.1) comprises individuals, companies, PAYE, VAT as well as importers and exporters. The number of individuals registered for income tax has increased significantly from 5.9 million in 2009/10 to over 10.3 million in 2010/11 – 74.7% year-on-year growth. This is primarily due to the new employer filing process where SARS seeks to register all individuals issued with an IRP5 regardless of income level.

Table 1.1: Tax register, 2006/07 – 2010/11

Number	Individuals ¹	Companies (CIT) ¹	Trusts ¹	PAYE ¹	VAT ¹	Importers	Exporters
2006/07	4 764 105	1 218 905	374 411	349 077	677 153	197 503	185 774
2007/08	5 204 805	1 584 002	384 747	379 675	745 487	207 906	192 791
2008/09	5 540 646	1 834 009	392 260	393 974	737 885	228 350	194 286
2009/10	5 920 612	1 878 856	331 954	395 575	685 523	229 442	209 623
2010/11	10 346 175	2 078 182	326 649	386 428	664 267	238 779	217 359
Percentage year-on-year growth							
2006/07	6.4%	15.5%	8.6%	5.7%	6.9%	5.7%	3.8%
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%	5.3%	3.8%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%	9.8%	0.8%
2009/10	6.9%	2.4%	-15.4%	0.4%	-7.1%	0.5%	7.9%
2010/11	74.7%	10.6%	-1.6%	-2.3%	-3.1%	4.1%	3.7%

1. Excludes cases where status is in suspense, estate and address unknown. The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes. The number of individuals registered for income tax in 2010/11 has increased due to the new employer filing process.

TAX RELIEF AND RATES

Tax relief

Buoyant revenue collections over the last decade, with the exception of the post-financial crisis period, allowed Government to grant substantial relief to taxpayers. The benefits of various tax reforms over the last few years manifested in R47.1 billion in net tax relief granted across various tax products between 2006/07 and 2010/11 with most accruing directly to individuals.

Table 1.2 sets out the tax relief over this period with negative values indicating relief to the taxpayer and positive values showing an increase in the tax obligation.

Table 1.2: Summary effects of tax proposals, 2006/07 – 2010/11

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT ¹	Other	Total	Excise	Fuel levy	Other ²	Total	
2006/07	-12 125	-2 400	-440	-14 965	1 370	–	-5 532	-4 162	-19 127
2007/08	-8 870	-2 785	-3 000	-14 655	1 480	950	-175	2 255	-12 400
2008/09	-7 700	-7 400	–	-15 100	1 350	1 250	2 000	4 600	-10 500
2009/10	-13 550	-1 000	–	-14 550	2 100	4 890	2 985	9 975	-4 575
2010/11	-5 400	-1 350	–	-6 750	2 250	3 600	450	6 300	-450

1. Relief for business taxes in 2008/09 and 2009/10 of R2 billion for industrial policy was only implemented in October 2010.

2. The 2006/07 number includes R4.5 billion for transfer duty relief. The electricity levy was postponed and introduced in July 2009 as a result, the R2 billion was rolled over from 2008/09 to 2009/10.

Tax rates

The maximum marginal rates have remained mostly unchanged over all categories (Table 1.3). There was a 1% reduction in the CIT headline rate from 1 April 2008 whilst the Secondary tax on companies (STC) rate was reduced to 10% from 1 October 2007. Growth in tax revenue has been achieved by growth in taxable economic activities as well as an increase in compliance.

Table 1.3: Maximum marginal tax rates, 2006/07 – 2010/11

Percentage	PIT ¹	CIT	STC	VAT	Transfer duty	
					Natural person	Non-natural person
01 Apr 2006 – 28 Feb 2007	40%	29%	12.5%	14%	8%	8%
01 Mar 2007 – 30 Sep 2007	40%	29%	12.5%	14%	8%	8%
01 Oct 2007 – 31 Mar 2008	40%	29%	10.0%	14%	8%	8%
01 Apr 2008 – 31 Mar 2009	40%	28%	10.0%	14%	8%	8%
01 Apr 2009 – 31 Mar 2010	40%	28%	10.0%	14%	8%	8%
01 Apr 2010 – 31 Mar 2011	40%	28%	10.0%	14%	8%	8%

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

REVENUE PERFORMANCE

Budget and consolidated revenue

Budget revenue comprises tax revenue plus receipts from other national departments (non-tax revenue) excluding payments to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) in terms of the Southern African Customs Union (SACU) agreement. Consolidated revenue goes one step further by including the provinces, social security and selected public entities (Figure 1.1).

About 98% of budget revenue and 89% of consolidated revenue is accounted for by tax revenue which is collected by SARS. In addition to tax revenue, SARS also collects Mineral and Petroleum Resource Royalties (included in non-tax revenue) as well as revenue on behalf of the Unemployment Insurance Fund (UIF) and Road Accident Fund (RAF). The revenue for the UIF and RAF is not included in budget revenue but forms part of the social security funds included in the consolidated revenue numbers. The portion collected by SARS can be found in the Statement of financial performance published in the Annual Report.

2011 Tax Statistics

Figure 1.1 Illustration of budget revenue and consolidated revenue

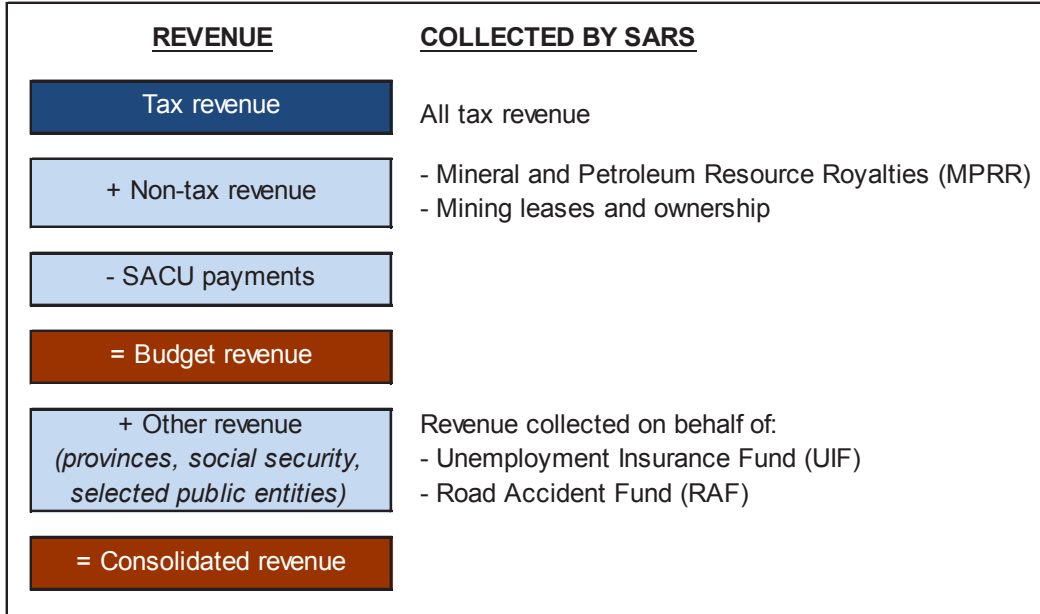


Table 1.4 shows the total budget revenue and consolidated revenue.

Table 1.4: Total budget revenue and consolidated revenue, 2006/07 – 2010/11

R million	Tax revenue ¹	% of budget revenue	% of consolidated	Non-tax revenue ²	Total tax and non-tax	Less: SACU payments	Budget revenue	Other ³	Consolidated revenue
2006/07	495 549	97.9%	91.6%	10 843	506 392	-25 195	481 197	60 027	541 224
2007/08	572 815	97.8%	91.4%	12 693	585 507	-24 713	560 795	65 911	626 705
2008/09	625 100	98.0%	91.5%	12 616	637 716	-28 921	608 796	74 202	682 997
2009/10	598 705	98.5%	90.1%	8 889	607 594	-27 915	579 679	84 662	664 340
2010/11	674 183	98.0%	88.9%	13 460	687 643	-17 906	669 738	88 661	758 398

1. Mining leases and ownership has been reclassified as non-tax revenue. Adjustments have been made to previous years for comparative purposes.
2. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities and mineral royalties.
3. Includes provinces, social security and selected public entities.

Southern African Customs Union (SACU)

South Africa, along with Botswana, Lesotho, Namibia and Swaziland, is a signatory to the SACU agreement. The SACU countries apply a common external tariff and have similar customs and excise legislation, the same excise duties on imported and locally manufactured goods and the same import duties on imported goods. Excise and customs (import duty) revenues are pooled and distributed among the SACU members based on a revenue sharing formula.

The revenue sharing formula has the following three components:

- The *customs component* is calculated from the Cost Insurance Freight (CIF) value at border posts of goods imported from all other member states into the area of each as a percentage of the total CIF value of intra-SACU imports.
- The *excise component* is calculated from the value of each member state's GDP in a specific calendar year as a percentage of total SACU GDP in such a year.
- The *development component* is set as 15% of excise duties.

The share accruing to each member country is calculated based on the country's GDP per capita compared to the average of SACU's GDP per capita. The development component ensures member countries whose GDP per capita falls below the SACU's per capita average, are compensated by the other relatively better off member states.

South Africa administers this revenue pool and makes quarterly payments to the BLNS countries. Table 1.5 shows a summary of contributions to the SACU pool by the countries whilst Table 1.6 shows how the revenues are allocated based on the revenue sharing formula.

It should be noted that South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries and this is reflected under South Africa.

Table 1.5: Contributions to the SACU pool, 2006/07 – 2010/11

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total contribution
2006/07	174	87	364	162	786	40 563	41 349
2007/08	150	100	361	135	746	45 423	46 169
2008/09	312	110	446	64	932	43 173	44 105
2009/10	421	81	615	77	1 194	40 949	42 142
2010/11	433	185	601	55	1 274	49 917	51 192
Percentage year-on-year growth							
2006/07	-9.6%	-1.0%	85.8%	428.5%	55.3%	21.1%	21.6%
2007/08	-13.8%	15.9%	-0.8%	-16.5%	-5.1%	12.0%	11.7%
2008/09	108.3%	9.9%	23.5%	-52.4%	25.0%	-5.0%	-4.5%
2009/10	35.0%	-26.5%	38.0%	19.1%	28.0%	-5.2%	-4.5%
2010/11	3.0%	127.7%	-2.3%	-28.3%	6.7%	21.9%	21.5%

1. Contribution by South Africa includes collections on behalf of BLNS countries.

Table 1.6: Share received from the SACU pool, 2006/07 – 2010/11

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total
2006/07	7 756	3 945	8 161	5 321	25 184	16 165	41 349
2007/08	9 001	4 098	6 622	4 989	24 710	21 459	46 169
2008/09	9 473	4 901	8 502	6 009	28 885	15 220	44 105
2009/10	9 167	4 918	8 585	5 189	27 859	14 283	42 142
2010/11	6 618	2 628	5 976	2 630	17 852	33 340	51 192
Percentage of total							
2006/07	18.8%	9.5%	19.7%	12.9%	60.9%	39.1%	100.0%
2007/08	19.5%	8.9%	14.3%	10.8%	53.5%	46.5%	100.0%
2008/09	21.5%	11.1%	19.3%	13.6%	65.5%	34.5%	100.0%
2009/10	21.8%	11.7%	20.4%	12.3%	66.1%	33.9%	100.0%
2010/11	12.9%	5.1%	11.7%	5.1%	34.9%	65.1%	100.0%
Percentage year-on-year growth							
2006/07	62.5%	71.1%	109.7%	69.7%	78.5%	-18.8%	21.6%
2007/08	16.1%	3.9%	-18.9%	-6.2%	-1.9%	32.7%	11.7%
2008/09	5.2%	19.6%	28.4%	20.4%	16.9%	-29.1%	-4.5%
2009/10	-3.2%	0.4%	1.0%	-13.6%	-3.6%	-6.2%	-4.5%
2010/11	-27.8%	-46.6%	-30.4%	-49.3%	-35.9%	133.4%	21.5%

1. Includes amounts allocated to South Africa, the balance of the "surplus/deficit" for that fiscal year and allocations to the SACU Secretariat.

Customs duties are paid to South Africa on goods imported by BLNS countries from abroad and transported via South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on excisable goods exported from South Africa to BLNS countries.

SACU has initiated a review of the revenue sharing arrangement, this follows the global financial and economic crisis that highlighted some of the limitations of the current revenue sharing arrangement. This resulted in the Common Revenue Pool experiencing a deficit for two consecutive years in 2009/10 and 2010/11. The fiscal impact of this was felt across SACU economies, specifically by Member States where SACU revenues contribute significantly to finance national expenditures. The Heads of state and government directed that a review of the revenue sharing arrangement should take place.

Mineral and petroleum resource royalties

The Mineral and Petroleum Resources Royalty Act gives effect to section 3(2)(b) of the Mineral and Petroleum Resources Development Act (MPRDA). The relevant section of the MPRDA reads: *“As the custodian of the nation’s mineral and petroleum resources, the State, acting through the Minister may: in consultation with the Minister of Finance, determine and levy, any fee or consideration payable in terms of any relevant Act of Parliament”*. Resource royalties are not a tax; they instead represent compensation for the permanent loss of non-renewable commodities.

The exploration for and extraction of mineral and petroleum resources in South Africa have been subject to various pieces of legislation over the years. These various pieces of legislation dealt with a myriad of issues, such as the ownership of mineral resources, the right to undertake exploration and mining operations, environmental and safety concerns relating to mining operations and State mining lease payments (where applicable).

The MPRDA brings South Africa’s mining legislation in-line with prevailing international norms. All mineral rights will henceforth vest with the State as custodian of minerals resources on behalf of South African citizens. The Minerals and Petroleum Resources Royalty Act (MPRRA) which complements the MPRDA provides for the compensation to the State (as custodian) for the country’s permanent loss of non-renewable resources. Whereas consideration for the extraction of mineral and petroleum resources was previously payable to the State only in certain cases (i.e. where mining was conducted on State land), the exploitation of all minerals and petroleum resources in South Africa will henceforth require consideration in the form of mineral and petroleum royalties payable to the State.

As the MPRRA only became effective on 1 March 2010 further details on the collection trends will be provided in the next edition of the tax statistics.

TAX REVENUE

Tax to GDP ratio

Total tax revenue as a percentage of GDP is an important economic indicator as it indicates the share of a country’s output that is collected by the government through taxes. It is used internationally by institutions such as the International Monetary Fund (IMF) and World Bank for comparative purposes.

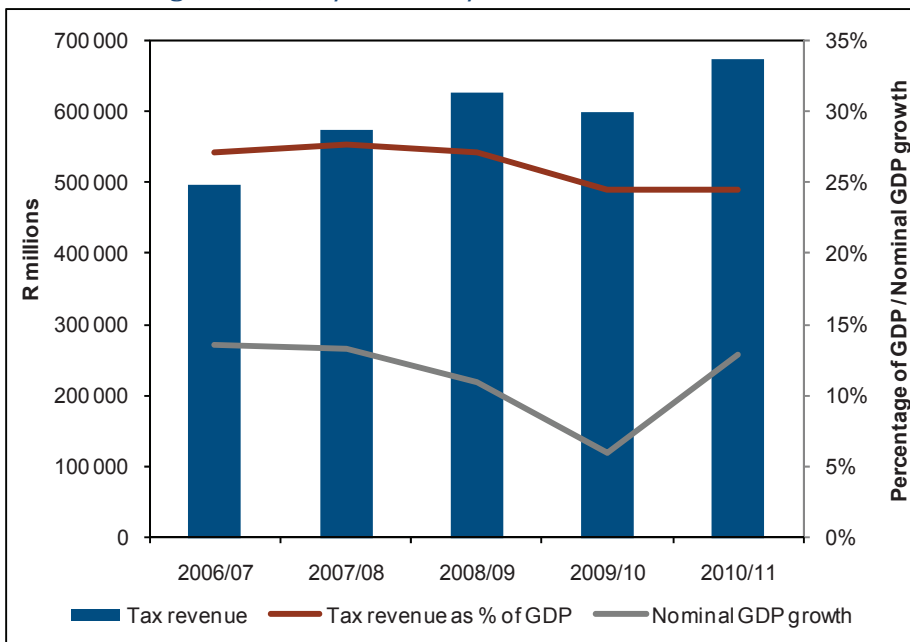
The tax to GDP ratio has remained unchanged at 24.5% from 2009/10 to 2010/11. The ratio has been decreasing over the last several years from a 27.6% high in 2007/08 to the current 24.5% as a result of the global financial crisis when revenue contracted. The reduction is mainly due to the decline in the contribution of CIT as a percentage of GDP which declined from 7.2% in 2008/09 to 5.5% in 2009/10 and further to 4.8% in 2010/11. Table 1.7 and Figure 1.2 illustrate the change in tax revenue and tax revenue as a percentage of GDP since 2006/07.

Table 1.7: Tax revenue as a percentage of GDP, 2006/07 – 2010/11

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
2006/07	495 549	1 832 762	27.0%
2007/08	572 815	2 075 695	27.6%
2008/09	625 100	2 303 553	27.1%
2009/10	598 705	2 440 164	24.5%
2010/11	674 183	2 754 276	24.5%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), 3rd Quarter 2011.

Figure 1.2 Tax revenue collections, tax revenue as a percentage of GDP and nominal GDP growth, 2006/07 – 2010/11



Cost of revenue collections

The cost of revenue collection is an important indicator of the efficiency of the collecting authorities and is generally used as a benchmark internationally. This ratio is calculated by expressing the cost of internal operations as a percentage of total tax revenue. This ratio improves when the non-tax revenue collected by SARS such as the MPRR, UIF and RAF are included, as these are collected from the same cost structure. Over the past years, the cost to revenue collection ratio varied between a low of 0.9% to a high of 1.2% (see Table 1.8). The reason the rate increased to 1.2% in 2009/10 was due to the global economic crisis which depressed revenue collections with no downward adjustment in cost structures possible. For the 2010/11 fiscal year this rate was 1.1% indicating a trend back towards the 1% benchmark due to internal cost control and higher revenue.

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Table 1.8: Cost of revenue collections, 2006/07 – 2010/11

R million	Tax revenue collected	Operating cost ¹	Operating cost as a % of tax revenue
2006/07	495 549	5 156	1.0%
2007/08	572 815	5 615	1.0%
2008/09	625 100	6 511	1.0%
2009/10	598 705	7 032	1.2%
2010/11	674 183	7 426	1.1%

1. SARS's operating cost includes budget transferred from National Treasury as well as other operating revenue.

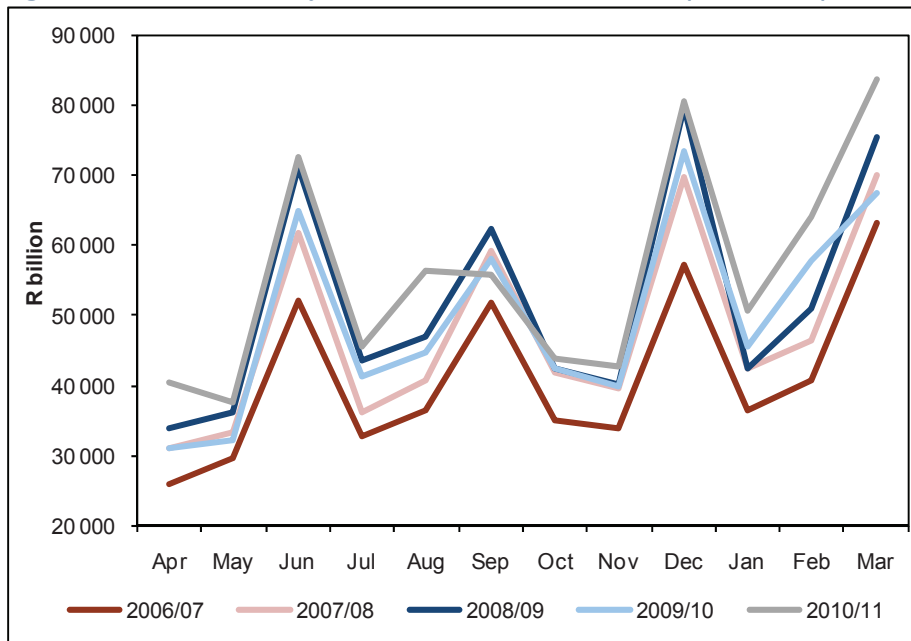
Main sources of tax revenue

South Africa classifies revenue according to the Government Financial Statistics (GFS) classification developed by the International Monetary Fund (IMF) and the Standard Chart of Accounts (SCOA) as developed by National Treasury.

PIT, CIT and VAT combined account for around 80% of total tax revenue, with the fuel levy, excise and customs duties accounting for around 12% and other taxes accounting for the remainder. Most of the increase in nominal tax revenue has been due to a combination of inflation, high commodity prices, high wage settlements, increases in the value of imports, private consumption in the economy as well as improvements in tax administration and tax compliance.

Figure 1.3 and *Table A1.1.1* show the monthly and quarterly trends in the collection of tax revenues. The peaks in June, September, December and March, are mainly due to provisional CIT payments from companies whose year-end coincide with these months. However, this is moderated by economic conditions.

Figure 1.3 Net monthly tax revenue collections, 2006/07 – 2010/11



The composition of total tax revenue collections by tax type has changed over the years (See Figure 1.4 and *Table A1.2.1*). The effects of the global financial crisis can be clearly seen as PIT has increased from 28.4% of total tax revenue in 2006/07 to 33.7% in 2010/11. The CIT percentage has decreased from 24% in 2006/07 to 19.7% in 2010/11, whilst the VAT percentage has remained at around 27% after declining to 24.7% from 2008/09 to 2009/10.

Figure 1.4 Composition of main sources of tax revenue, 2006/07 – 2010/11

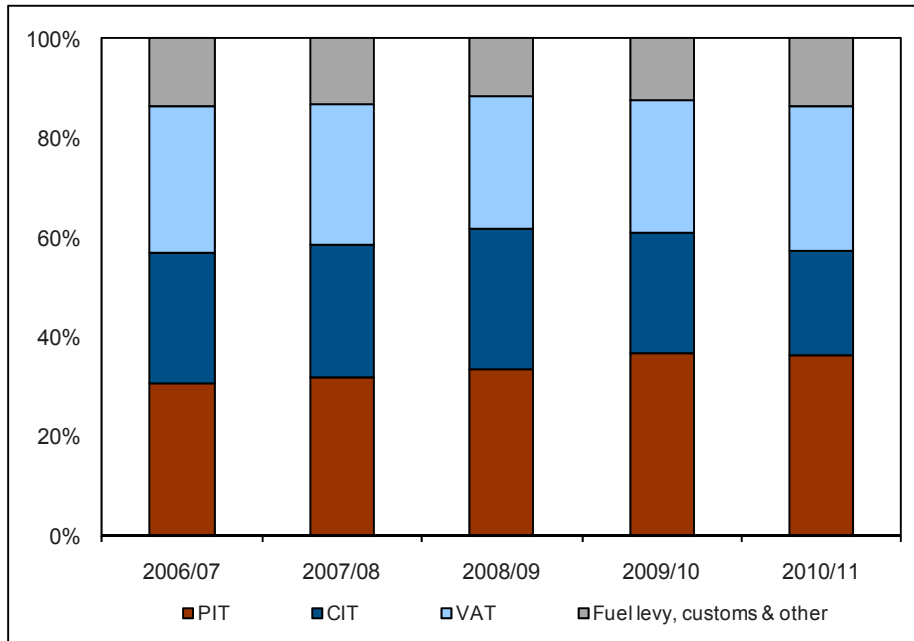
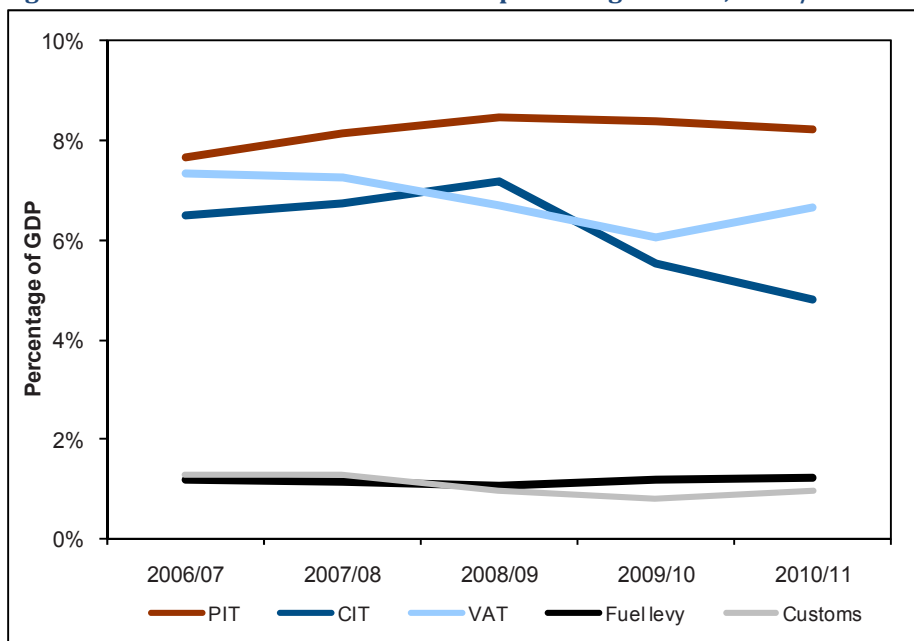


Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. From the figure, the effects of the global financial crisis and the lag effects of the recession can be clearly seen especially in the CIT percentages where the CIT as percentage of GDP has declined from a high of 7.2% in 2008/09 to 4.8% in 2010/11. PIT as a percentage of GDP has been fluctuating around 8%, whilst VAT as a percentage of GDP has decreased from 7.3% in 2006/07 to 6.7% in 2010/11.

Figure 1.5 Main revenue sources as a percentage of GDP, 2006/07 – 2010/11



TAX REVENUE BY MAIN CATEGORY

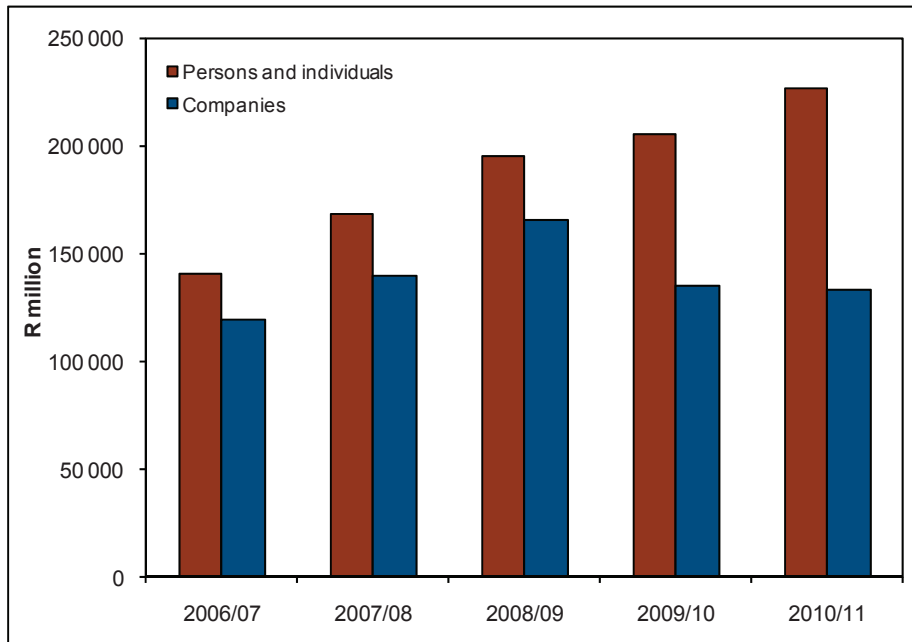
Tax revenue is divided into taxes on income and profits, taxes on payroll and workforce, taxes on property, domestic taxes on goods and services, taxes on international trade and transactions as well as a state miscellaneous revenue category. *Table A1.3.1* shows tax revenue by main category.

Taxes on income and profits

Taxes on income and profits is the largest category of tax revenue for government accounting for close to 60% of total tax revenue. This category includes taxes on persons and individuals, companies, secondary tax on companies, interest on overdue income tax as well as tax on retirement funds (which was abolished in 2007) and small business tax amnesty proceeds.

Figure 1.6 and *Table A1.4.1* contain a summary of the taxes on income and profits, whilst *Tables A1.4.2* and *A1.4.3* provide further detail on taxes on persons and individuals and taxes on companies respectively.

Figure 1.6 Taxes on income and profits, 2006/07 – 2010/11



Chapters 2 and 3 of this publication contain further detail on Personal income tax (PIT) and Company income tax (CIT) respectively.

Capital gains tax (CGT) is raised on assessment and forms part of normal income tax liability. The revenue collected from CGT is reflected under either taxes on persons and individuals or taxes on companies and is based on the disposal of assets.

The cumulative liability raised for CGT since its inception on 1 October 2001 to the end of March 2011 was R36.1 billion and progress since it was first introduced is shown in Table 1.9.

Table 1.9: Capital gains tax raised, prior to 2007/08 – 2010/11

R million	Capital gains tax raised		
	Individuals	Companies	Total
Prior to 2007/08	1 850	3 241	5 091
2007/08	1 167	2 494	3 661
2008/09	3 807	4 136	7 943
2009/10	4 357	6 023	10 380
2010/11	2 012	7 049	9 061
Cumulative	13 193	22 943	36 136

Taxes on payroll and workforce

Taxes on payroll and workforce consists of the Skills development levy (SDL) and is a compulsory levy aimed at funding training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.

Taxes on property

Taxes on property consists of donations tax, estate duty, securities transfer tax (STT) and transfer duty.

- *Donations tax* is levied a flat rate of 20% on the value of the donation (R100 000 exemption available to natural persons).
- *Estate duty* is levied at a rate of 20% on the dutiable amount of the estate (there are certain admissible deductions allowed on the total value of the estate).
- *STT* is a tax levied at a rate of 0.25% on every transfer of a security.
- *Transfer duty* is the largest source of revenue in this category and is levied on the acquisition of property at a progressive rate for all persons including companies, close corporations and trusts (maximum of 8% on the value exceeding R1.5 million) as from 23 February 2011.

Domestic taxes on goods and services

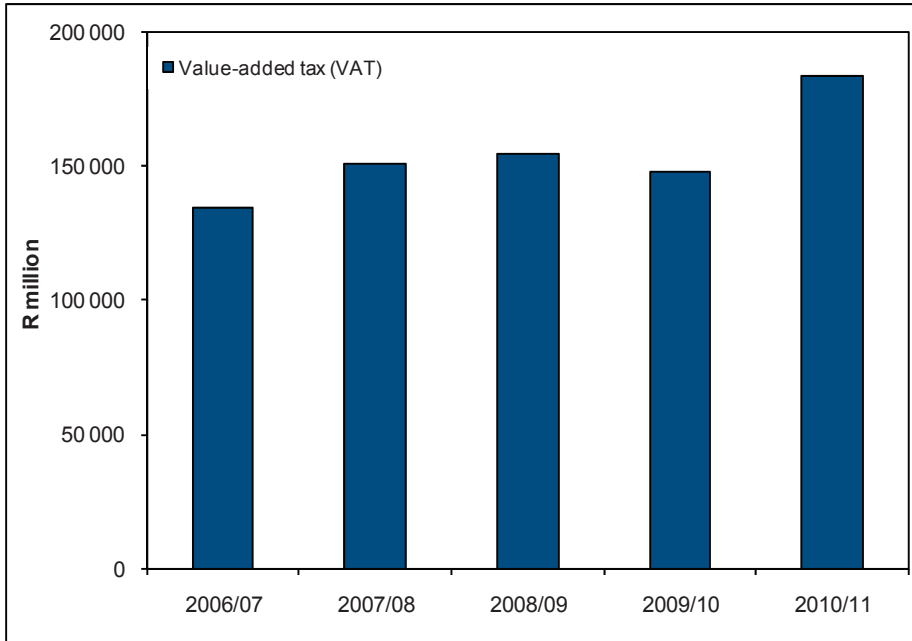
This category consists of Value-added tax (VAT) as well as turnover tax on micro businesses, specific excise duties, *ad valorem* excise duties, fuel levy collections, international air passenger departure tax, electricity levy and environmental taxes such as the plastic bags levy, incandescent light bulb levy and the recently introduced CO₂ tax on motor vehicle emissions. *Table A1.6.1* provides a summary of the domestic taxes on goods and services collections.

VAT is the largest source of revenue in this category (accounting for around 75% of revenue in this category (see Figure 1.7)). VAT is levied a rate of 14% on goods and services, with certain exemptions and zero-ratings and is also levied on the importation of goods and services into South Africa. *Table A1.6.1* gives a breakdown of VAT collections between Domestic VAT payments, VAT on imports and VAT refunds. Further detail is also provided in Chapters 4 and 5 of this publication.

Taxes on international trade and transactions

Taxes on international trade and transactions mainly comprise of customs duties. Customs or import duties are levies imposed on goods imported into South Africa and are imposed as a means to protect certain local producers. This category also includes miscellaneous customs and excise receipts that have not yet been allocated to the appropriate duty types as well as the diamond export levy which was imposed to stimulate the local diamond polishing industry.

Figure 1.7 Value-added tax (VAT), 2006/07 – 2010/11



State miscellaneous revenue

This is revenue received by SARS in respect of taxes that cannot be allocated to specific revenue types.

ENVIRONMENTAL TAXES

Climate change is a serious global problem that requires both a concerted international response and national efforts to reduce greenhouse gas emissions. As part of its response to climate change government has introduced several environmental taxes. Environmental taxes are based on the “polluter pays” principle and they seek to influence and change behaviour.

The following environmental taxes have been introduced over the last few years:

- **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.
- **Plastic bags levy:** is a levy on certain types of plastic shopping bags. The levy aims to encourage the reuse of these bags.
- **Electricity levy:** is a levy applied to electricity generated from non-renewable and nuclear energy sources at 2.5c/kWh from 1 April 2011. 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.
- **Incandescent light bulb levy:** was introduced to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer and require five times less electricity and result in lower greenhouse gas emissions.
- **CO₂ tax on motor vehicle emissions:** 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.

Table 1.10 shows the environmental tax collections over the last few years.

Table 1.10: Environmental taxes, 2006/07 – 2010/11

R million	International air departure tax	Plastic bags levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Total
2006/07	485	75	-	-	-	560
2007/08	541	86	-	-	-	627
2008/09	549	79	-	-	-	628
2009/10	580	111	3 342	64	-	4 096
2010/11	648	258	4 996	151	626	6 679

2011 Tax Statistics

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2006/07 – 2010/11

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2006/07	25 908	29 630	52 239	32 775	36 386	51 921	35 123	33 960	57 114	36 637	40 758	63 096	495 549
2007/08	31 226	33 481	61 664	36 128	40 841	59 283	41 922	39 679	69 717	42 341	46 452	70 081	572 815
2008/09	33 810	36 233	71 110	43 485	46 881	62 270	42 370	40 281	79 692	42 508	50 944	75 516	625 100
2009/10	31 083	32 136	64 793	41 300	44 768	58 024	42 360	39 864	73 520	45 634	57 839	67 384	598 705
2010/11	40 407	37 749	72 529	45 544	56 485	55 915	43 979	42 855	80 516	50 636	64 026	83 541	674 183
Percentage of total													
2006/07	5.2%	6.0%	10.5%	6.6%	7.3%	10.5%	7.1%	6.9%	11.5%	7.4%	8.2%	12.7%	100.0%
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0%
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0%
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0%
2010/11	6.0%	5.6%	10.8%	6.8%	8.4%	8.3%	6.5%	6.4%	11.9%	7.5%	9.5%	12.4%	100.0%
Percentage of total													
2006/07			Quarter 1			Quarter 2			Quarter 3			Quarter 4	
2007/08			21.7%			24.4%			25.5%			28.4%	
2008/09			22.1%			23.8%			26.4%			27.7%	
2009/10			22.6%			24.4%			26.0%			27.0%	
2010/11			21.4%			24.1%			26.0%			28.5%	
			22.4%			23.4%			24.8%			29.4%	

Table A1.2.1: Tax revenue by main revenue source, 2006/07 – 2010/11

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs duties ¹	Specific excise duties	Other ²	Total tax revenue
2006/07	140 578	118 999	15 291	134 463	21 845	23 697	16 369	24 307	495 549
2007/08	168 774	140 120	20 585	150 443	23 741	26 470	18 218	24 463	572 815
2008/09	195 115	165 378	20 018	154 343	24 884	22 751	20 185	22 427	625 100
2009/10	205 145	134 883	15 468	147 941	28 833	19 577	21 289	25 569	598 705
2010/11	226 925	132 902	17 178	183 571	34 418	26 637	22 968	29 584	674 183
Percentage of total									
2006/07	28.4%	24.0%	3.1%	27.1%	4.4%	4.8%	3.3%	4.9%	100.0%
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.6%	3.2%	4.3%	100.0%
2008/09	31.2%	26.5%	3.2%	24.7%	4.0%	3.6%	3.2%	3.6%	100.0%
2009/10	34.3%	22.5%	2.6%	24.7%	4.8%	3.3%	3.6%	4.3%	100.0%
2010/11	33.7%	19.7%	2.5%	27.2%	5.1%	4.0%	3.4%	4.4%	100.0%
Nominal percentage increase from 2006/07 to 2010/11									
Cumulative	61.4%	11.7%	12.3%	36.5%	57.6%	12.4%	40.3%	21.7%	36.0%
Per year	12.7%	2.8%	3.0%	8.1%	12.0%	3.0%	8.8%	5.0%	8.0%
Percentage of GDP									
2006/07	7.7%	6.5%	0.8%	7.3%	1.2%	1.3%	0.9%	1.3%	27.0%
2007/08	8.1%	6.8%	1.0%	7.2%	1.1%	1.3%	0.9%	1.2%	27.6%
2008/09	8.5%	7.2%	0.9%	6.7%	1.1%	1.0%	0.9%	1.0%	27.1%
2009/10	8.4%	5.5%	0.6%	6.1%	1.2%	0.8%	0.9%	1.0%	24.5%
2010/11	8.2%	4.8%	0.6%	6.7%	1.2%	1.0%	0.8%	1.1%	24.5%

1. Excludes miscellaneous customs and excise receipts.

2. Includes transfer duties and securities transfer tax. The electricity levy is also included as from July 2009.

2011 Tax Statistics

Table A1.3.1: Tax revenue by main category, 2006/07 – 2010/11

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	Stamp duties and fees & state miscellaneous revenue ²	Total tax revenue
2006/07	279 991	5 597	10 332	174 671	24 002	955	495 549
2007/08	332 058	6 331	11 884	194 690	27 082	769	572 815
2008/09	383 483	7 327	9 477	201 416	22 852	544	625 100
2009/10	359 045	7 805	8 826	203 667	19 319	44	598 705
2010/11	379 941	8 652	9 102	249 490	26 977	20	674 183
Percentage of total							
2006/07	56.5%	1.1%	2.1%	35.2%	4.8%	0.2%	100.0%
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0%
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0%
2010/11	56.4%	1.3%	1.4%	37.0%	4.0%	0.0%	100.0%
Percentage change year-on-year							
2006/07	23.9%	14.9%	-7.2%	15.5%	31.9%	-0.2%	20.2%
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1%
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2%
2010/11	5.8%	10.9%	3.1%	22.5%	39.6%	-54.8%	12.6%

1. Includes transfer duties, securities transfer tax, donations tax and estate duty.

2. Stamp duty was abolished with effect from 1 April 2009. State miscellaneous revenue received by SARS which could not be allocated to specific revenue types.

Table A1.4.1: Taxes on income and profits, 2006/07 – 2010/11

R million	Persons and individuals	Companies	Secondary tax on companies	Interest on overdue income tax	Other ¹	Total
2006/07	140 578	118 999	15 291	1 931	3 191	279 991
2007/08	168 774	140 120	20 585	2 281	298	332 058
2008/09	195 115	165 378	20 018	2 777	195	383 483
2009/10	205 145	134 883	15 468	3 433	116	359 045
2010/11	226 925	132 902	17 178	2 904	32	379 941
Percentage of total						
2006/07	50.2%	42.5%	5.5%	0.7%		100.0%
2007/08	50.8%	42.2%	6.2%	0.7%		100.0%
2008/09	50.9%	43.1%	5.2%	0.7%		100.0%
2009/10	57.1%	37.6%	4.3%	1.0%		100.0%
2010/11	59.7%	35.0%	4.5%	0.8%		100.0%
Percentage year-on-year growth						
2006/07	11.9%	38.1%	24.5%	-0.3%		23.9%
2007/08	20.1%	17.7%	34.6%	18.1%		18.6%
2008/09	15.6%	18.0%	-2.8%	21.8%		15.5%
2009/10	5.1%	-18.4%	-22.7%	23.6%		-6.4%
2010/11	10.6%	-1.5%	11.1%	-15.4%		5.8%

1. Includes tax on retirement funds and small business tax amnesty proceeds.

Table A1.4.2: Taxes on persons and individuals, 2006/07 – 2010/11

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax	Total
2006/07	133 760	10 371	4 987	-8 540	140 578	819	141 397
2007/08	158 106	12 320	4 796	-6 448	168 774	765	169 539
2008/09	183 695	16 327	6 292	-11 199	195 115	953	196 068
2009/10	192 646	17 200	10 065	-14 767	205 145	1 339	206 484
2010/11	220 308	15 264	6 829	-15 477	226 925	1 171	228 096
Percentage of total							
2006/07	95.2%	7.4%	3.5%	-6.1%	99.4%	0.6%	100.0%
2007/08	93.7%	7.3%	2.8%	-3.8%	99.5%	0.5%	100.0%
2008/09	94.1%	8.4%	3.2%	-5.7%	99.5%	0.5%	100.0%
2009/10	93.9%	8.4%	4.9%	-7.2%	99.4%	0.6%	100.0%
2010/11	97.1%	6.7%	3.0%	-6.8%	99.5%	0.5%	100.0%
Percentage year-on-year growth							
2006/07	10.5%	18.9%	22.7%	4.6%	11.9%	6.2%	11.9%
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1%	-6.6%	19.9%
2008/09	16.2%	32.5%	31.2%	73.7%	15.6%	24.6%	15.6%
2009/10	4.9%	5.4%	60.0%	31.9%	5.1%	40.5%	5.3%
2010/11	14.4%	-11.3%	-32.1%	4.8%	10.6%	-12.5%	10.5%

Table A1.4.3: Taxes on companies, 2006/07 – 2010/11

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2006/07	118 205	7 084	513	-6 804	118 999	1 112	120 111
2007/08	139 281	7 596	204	-6 961	140 120	1 516	141 635
2008/09	163 295	9 831	386	-8 134	165 378	1 824	167 202
2009/10	135 092	10 515	183	-10 906	134 883	2 095	136 978
2010/11	137 068	9 552	169	-13 886	132 902	1 733	134 635
Percentage of total							
2006/07	99.3%	6.0%	0.4%	-5.7%	99.1%	0.9%	100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%	98.9%	1.1%	100.0%
2008/09	98.7%	5.9%	0.2%	-4.9%	98.9%	1.1%	100.0%
2009/10	100.2%	7.8%	0.1%	-8.1%	98.5%	1.5%	100.0%
2010/11	103.1%	7.2%	0.1%	-10.4%	98.7%	1.3%	100.0%
Percentage year-on-year growth							
2006/07	34.4%	57.9%	315.2%	6.3%	38.1%	-4.6%	37.5%
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7%	36.3%	17.9%
2008/09	17.2%	29.4%	89.4%	16.9%	18.0%	20.3%	18.1%
2009/10	-17.3%	7.0%	-52.6%	34.1%	-18.4%	14.8%	-18.1%
2010/11	1.5%	-9.2%	-7.6%	27.3%	-1.5%	-17.2%	-1.7%

Table A1.5.1: Taxes on property, 2006/07 – 2010/11

R million	Donations tax	Estate duty	Securities transfer tax ¹	Transfer duties	Total
2006/07	47	747	2 764	6 774	10 332
2007/08	28	691	3 757	7 408	11 884
2008/09	125	757	3 664	4 931	9 477
2009/10	60	759	3 324	4 683	8 826
2010/11	65	782	2 933	5 322	9 102
Percentage of total					
2006/07	0.5%	7.2%	26.7%	65.6%	100.0%
2007/08	0.2%	5.8%	31.6%	62.3%	100.0%
2008/09	1.3%	8.0%	38.7%	52.0%	100.0%
2009/10	0.7%	8.6%	37.7%	53.1%	100.0%
2010/11	0.7%	8.6%	32.2%	58.5%	100.0%
Percentage year-on-year growth					
2006/07	59.6%	19.7%	40.1%	-20.4%	-7.2%
2007/08	-41.4%	-7.5%	35.9%	9.4%	15.0%
2008/09	353.7%	9.5%	-2.5%	-33.4%	-20.3%
2009/10	-51.9%	0.3%	-9.3%	-5.0%	-6.9%
2010/11	7.5%	3.0%	-11.8%	13.7%	3.1%

1. Uncertificated securities tax (UST) prior to 1 July 2008.

Table A1.6.1: Domestic taxes on goods and services, 2006/07 – 2010/11

R million	Value-added tax	Specific excise duties	Ad valorem excise duties	Fuel levy	Air passenger departure tax	Levy on plastic bags	Electricity levy	Other ¹	Total
2006/07	134 463	16 369	1 283	21 845	485	75	–	152	174 671
2007/08	150 443	18 218	1 480	23 741	541	86	–	181	194 690
2008/09	154 343	20 185	1 170	24 884	549	79	–	207	201 416
2009/10	147 941	21 289	1 276	28 833	580	111	3 342	295	203 667
2010/11	183 571	22 968	1 596	34 418	648	258	4 996	1 035	249 490
Percentage of total									
2006/07	77.0%	9.4%	0.7%	12.5%	0.3%	0.0%	–	0.1%	100.0%
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.0%	–	0.1%	100.0%
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.0%	–	0.1%	100.0%
2009/10	72.6%	10.5%	0.6%	14.2%	0.3%	0.1%	1.6%	0.1%	100.0%
2010/11	73.6%	9.2%	0.6%	13.8%	0.3%	0.1%	2.0%	0.4%	100.0%
Percentage year-on-year growth									
2006/07	17.6%	12.5%	10.8%	6.5%	5.8%	22.4%			15.5%
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	14.9%			11.5%
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	-9.0%			3.5%
2009/10	-4.1%	5.5%	9.1%	15.9%	5.6%	40.7%			1.1%
2010/11	24.1%	7.9%	25.1%	19.4%	11.6%	133.7%			22.5%

1. Includes Universal Service Fund and Incandescent light bulb levy. Turnover tax for micro businesses is also included as from 2009/10 and CO₂ tax on motor vehicle emissions.

2011 Tax Statistics

Table A1.6.2: Value-added tax (VAT), 2006/07 – 2010/11

R million	Domestic VAT	VAT on imports	Gross	VAT Refunds	Total (Net)
2006/07	144 884	66 917	211 801	-77 338	134 463
2007/08	171 619	77 929	249 548	-99 105	150 443
2008/09	187 171	92 010	279 181	-124 838	154 343
2009/10	195 050	70 320	265 370	-117 428	147 941
2010/11	205 029	82 189	287 217	-103 646	183 571
Percentage of total					
2006/07	68.4%	31.6%	100.0%	-36.5%	63.5%
2007/08	68.8%	31.2%	100.0%	-39.7%	60.3%
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%
2009/10	73.5%	26.5%	100.0%	-44.3%	55.7%
2010/11	71.4%	28.6%	100.0%	-36.1%	63.9%
Percentage year-on-year growth					
2006/07	15.2%	33.1%	20.3%	25.4%	17.6%
2007/08	18.5%	16.5%	17.8%	28.1%	11.9%
2008/09	9.1%	18.1%	11.9%	26.0%	2.6%
2009/10	4.2%	-23.6%	-4.9%	-5.9%	-4.1%
2010/11	5.1%	16.9%	8.2%	-11.7%	24.1%

2 PERSONAL INCOME TAX

KEY HIGHLIGHTS

For the 2010 tax year:

- The top personal income tax bracket increased to R525 000;
- The primary and secondary rebates increased to R9 756 and R5 400 respectively;
- The tax thresholds increased to R54 200 (below age 65) and R84 200 (age 65 and above);
- The PIT register grew by 6.9% to over 5.9 million individual taxpayers.

Individual taxpayers' assessed data for the 2009 tax year show:

- Of the 4 523 474 taxpayers liable to submit returns, 4 223 017 (93.4%) have been assessed;
- The assessed taxpayers had an aggregate taxable income of R779.9 billion and a tax liability of R168.1 billion, of which:
 - 40.5% were registered in Gauteng;
 - 28.5% were in the 35-44 age group;
 - 56.6% were male;
 - 16% were employed in the Financing, insurance, real estate and business services sector;
 - 144 217 (3.4%) have business income;
- 55.5% of taxable income derives from salaries, wages and remuneration;
- The largest allowance claimed is the travel allowance;
- Medical aid paid on behalf of employees is the largest fringe benefit;
- Contributions to retirement funding (pension and retirement annuity contributions) constitute the largest deductions.

INTRODUCTION

Income tax is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of a person for a specific year of assessment.

Personal income tax (PIT) is government's largest source of revenue contributing 33.7% of total tax revenue collections for 2010/11. Taxable capital gains also form part of taxable income.

Individuals generally receive most of their income as salary/wages, pension/retirement payments and investment income (interest and dividends). Some individuals, such as sole proprietors and partners, may also have business income which is taxable as personal income.

This chapter gives an overview of:

- Provisional tax payments
- Personal income tax rates;
- Tax returns and individual taxpayers;
- Taxable income and tax assessed;
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

PROVISIONAL TAX PAYMENTS

The introduction of the 80% rule (as set out in the Fourth schedule to the Income Tax Act) requires taxpayers with taxable income in excess of R1 million, to settle at least 80% of their tax liability by the time they make their second provisional payment. This increased the combined first and second payments and substantially reduced third payments. The change to the payment trends is reflected in Table 2.1 below.

Table 2.1: Provisional tax payments by provisional period, 2007/08 – 2010/11

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2007/08	3 433		4 551		4 608		12 592
2008/09	4 037	17.6%	6 381	40.2%	6 150	33.5%	16 568
2009/10	4 539	12.4%	8 357	31.0%	4 746	-22.8%	17 643
2010/11	5 814	28.1%	7 848	-6.1%	1 560	-67.1%	15 221
Percentage of total							
2007/08	27.3%		36.1%		36.6%		100.0%
2008/09	24.4%		38.5%		37.1%		100.0%
2009/10	25.7%		47.4%		26.9%		100.0%
2010/11	38.2%		51.6%		10.2%		100.0%

PERSONAL INCOME TAX RATES

The 40% top marginal income tax rate for individuals has remained in place over the last decade, though the personal income tax brackets have increased substantially to compensate taxpayers for the effect of inflation (fiscal drag).

Table 2.2 illustrates the increase in the personal income tax brackets between the 2007 and the 2010 tax years. The top personal income tax bracket increased from R400 000 in 2007 to R525 000 in 2010, a cumulative increase of 31.3%. During this period, the bottom income tax bracket increased from R100 000 in 2007 to R132 000 in 2010, a cumulative increase of 32%.

Table 2.2: Personal Income Tax (PIT) brackets, 2007 and 2010

Tax year	2007		2010		Marginal PIT rates	Cumulative percentage increase
Rand						
Brackets	0	– 100 000	0	– 132 000	18%	32.0%
	100 001	– 160 000	132 001	– 210 000	25%	31.3%
	160 001	– 220 000	210 001	– 290 000	30%	31.8%
	220 001	– 300 000	290 001	– 410 000	35%	36.7%
	300 001	– 400 000	410 001	– 525 000	38%	31.3%
	400 001	and over	525 001	and over	40%	
Rebates						
Primary		7 200		9 756		35.5%
Secondary		4 500		5 400		20.0%
Tax thresholds						
Below age 65		40 000		54 200		35.5%
Age 65 and over		65 000		84 200		29.5%

The primary rebate increased by 35.5%, which resulted in a corresponding increase in the income tax threshold (the level of annual income below which no income tax is payable) for individuals younger than 65 years from R40 000 to R54 200 per year. For individuals aged 65 and above, the income tax threshold increased by 29.5% from R65 000 to R84 200 per year.

Fiscal drag relief

The tax burden (as indicated by the tax assessed as percentage of taxable income) over the period of review has remained relatively stable around 21%. This is indicative of the effectiveness of combating fiscal drag through tax relief. The extent of fiscal drag relief that has been granted over the years is better illustrated by means of an example.

An individual with taxable income of R100 000 in 1994/95 was paying tax at an effective tax rate of 33.8%, this would have increased to 39.5% in 2010/11 if their income had only kept pace with inflation and if no adjustments to the income tax brackets were made. The impact of the actual tax rate adjustments from 1994/95 for the same scenario results in a significant lowering of the effective rate to only 18.2% (see Figure 2.1).

Table 2.3 shows the tax relief granted to individuals since 1994/95. Fiscal drag relief is much more prominent in the lower income groups due to the effect of bracket creeping.

Table 2.3: Tax relief granted to individuals since 1994/95

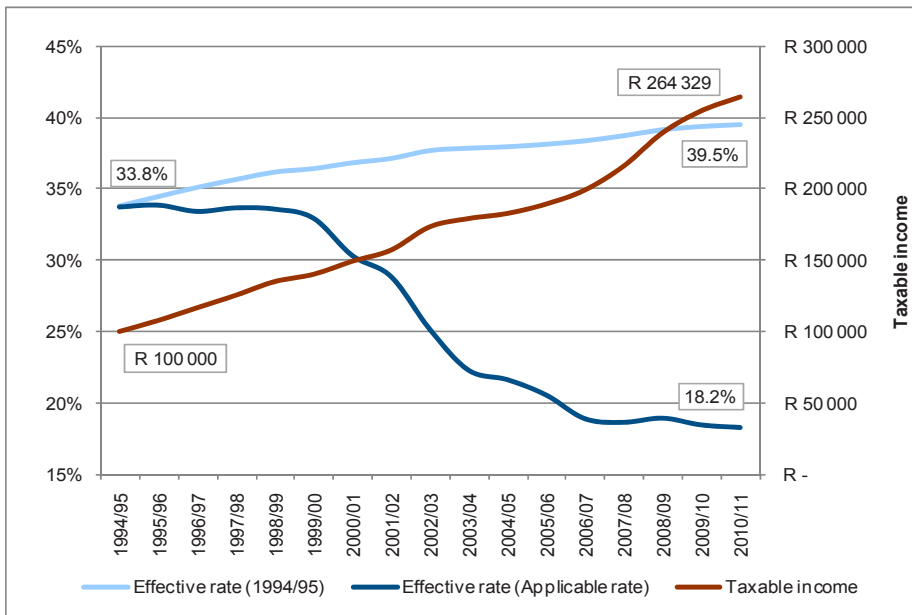
Taxable income		Tax at 1994/95 rates		Tax at 2010/11 rates	Effective rates		
1994/95	2010/11 ¹	1994/95	2010/11	2010/11	Tax at 1994/95 rates	Tax at 2010/11 ²	Tax at 2010/11
22 000	58 152	2 385	15 770	207	10.8%	27.1%	0.4%
25 000	66 082	3 225	19 180	1 635	12.9%	29.0%	2.5%
30 000	79 299	4 625	24 863	4 014	15.4%	31.4%	5.1%
35 000	92 515	6 425	30 546	6 393	18.4%	33.0%	6.9%
40 000	105 732	8 225	36 229	8 772	20.6%	34.3%	8.3%
45 000	118 948	10 275	41 912	11 151	22.8%	35.2%	9.4%
50 000	132 164	12 325	47 595	13 530	24.6%	36.0%	10.2%
75 000	198 247	23 015	76 011	29 502	30.7%	38.3%	14.9%
100 000	264 329	33 765	104 426	48 189	33.8%	39.5%	18.2%
125 000	330 411	44 515	132 841	69 284	35.6%	40.2%	21.0%
150 000	396 493	55 265	161 257	92 413	36.8%	40.7%	23.3%
175 000	462 576	66 015	189 672	116 489	37.7%	41.0%	25.2%
200 000	528 658	76 765	218 087	141 600	38.4%	41.3%	26.8%
250 000	660 822	98 265	274 918	193 999	39.3%	41.6%	29.4%
300 000	792 987	119 765	331 749	246 865	39.9%	41.8%	31.1%
350 000	925 151	141 265	388 580	299 731	40.4%	42.0%	32.4%
400 000	1 057 316	162 765	445 410	352 596	40.7%	42.1%	33.3%
450 000	1 189 480	184 265	502 241	405 462	40.9%	42.2%	34.1%
500 000	1 321 645	205 765	559 072	458 328	41.2%	42.3%	34.7%
600 000	1 585 974	248 765	672 733	564 060	41.5%	42.4%	35.6%
700 000	1 850 303	291 765	786 395	669 791	41.7%	42.5%	36.2%
800 000	2 114 632	334 765	900 056	775 523	41.8%	42.6%	36.7%
900 000	2 378 961	377 765	1 013 718	881 254	42.0%	42.6%	37.0%
1 000 000	2 643 290	420 765	1 127 379	986 986	42.1%	42.7%	37.3%

1. 2010/11 based on 1994/95 adjusted by inflation.

2. This scenario assumes no fiscal drag relief with tax rates being kept at 1994/95 rates.

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Figure 2.1 Example of tax relief granted to an individual with taxable income of R100 000 in 1994/95



TAX RETURNS AND INDIVIDUAL TAXPAYERS

Improved turnaround times and filing compliance

The SARS modernisation programme offered significant improvements in processing turnaround times, improvements in service levels and increased efficiencies and has released SARS resources to focus on higher value-adding activities.

During the 2009 tax season, 2.3 million returns were assessed within 24 hours. This volume increased by 18% in 2010 tax season to 2.7 million returns. This rapid turnaround allowed SARS to refund eligible taxpayers in record time. During Tax Season 2011, SARS paid R11.9 billion in refunds to individual taxpayers compared to the R10.5 billion in Tax Season 2010 – a 13% increase. Of these refunds, 79% were paid within 48 hours of assessment. This means that the vast majority of taxpayers who were due a refund received it in their bank accounts less than three days after submitting their returns.

The improvement in filing compliance from 2008/09 to 2010/11 has been dramatic. On-time filing increased from 58% in 2008/09 to the level of 80.7% in 2010/11 during the filing season. This was further supported by the introduction of the new administrative penalty system with a proportionate penalty system for outstanding returns which has meant greater consequences for taxpayers who do not comply with filing requirements.

Tax register

As a result of the new employer filing process, where SARS seeks to register all individuals with an IRP5 certificate regardless of income level, the tax register increased substantially. It is intended that SARS track individuals who may not be eligible to pay tax at the present moment, but will become eligible in future. Salaried individuals with simple tax affairs and an annual remuneration below R120 000 and with exempt investment income are not required to complete and submit tax returns.

The number of individuals registered for income tax has grown from over 4.7 million in 2007 to over 5.9 million in 2010 (See Table 2.4). Subsequent to growing at a rate of 9.3% in 2008, the annual growth rate in registered individuals slowed to 6.9% in 2010.

Table 2.4: Number of individual taxpayers, 2007 – 2010

Tax year	Registered ¹	Percentage growth in register	Liable to submit returns ²	Assessed	Percentage assessed
2007	4 764 105	6.4%	4 191 757	4 068 691	97.1%
2008	5 204 805	9.3%	4 214 598	3 960 792	94.0%
2009	5 540 646	6.5%	4 523 474	4 223 017	93.4%
2010	5 920 612	6.9%	4 667 562	4 275 480	91.6%

1. Number of individuals registered as at 31 March of each year.

2. Liable taxpayers are those who are liable to submit a return for a specific tax year. Cases can be on register and active for other years, but may not be active for the specific tax year.

Liabe and assessed individual taxpayers

The number of individuals liable to submit income tax returns increased from close to 4.2 million in 2007 to over 4.6 million in 2010. At the end of November 2011, the percentage of individual taxpayers assessed was 97.1%, 94%, 93.4% and 91.6% for 2007 to 2010 respectively. As the years progress the percentage assessed moves closer to 100%, due to the returns outstanding, for various reasons, being finalised. The statistics in the rest of this chapter are based on assessed returns.

TAXABLE INCOME AND TAX ASSESSED

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

Table 2.5: Assessed individual taxpayers: Summary of taxable income and tax assessed, 2007 – 2010

Tax year	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2007	4 068 691	590 738	125 342	21.2%
2008	3 960 792	680 218	147 860	21.7%
2009	4 223 017	779 947	168 084	21.6%
2010	4 275 480	801 654	166 310	20.7%

The decrease in the number of taxpayers is noticeable in the 2008 tax year due to the submission threshold having been increased to R120 000 taxable income. Assessed tax has also decreased as a result. Tax assessed as a percentage of taxable income is relatively stable and points to the ability of tax policy to effectively counter fiscal drag. The decline of nearly 1% in the effective rate in 2010 is mainly due to a slowing in the growth of average taxable income in 2010 to just 1.5% and a reduction of 2.3% in average tax, the former largely as a result of the impact of the financial crisis on employment and remuneration levels and the latter due to the adjustment of the tax rates for 2010.

2011 Tax Statistics

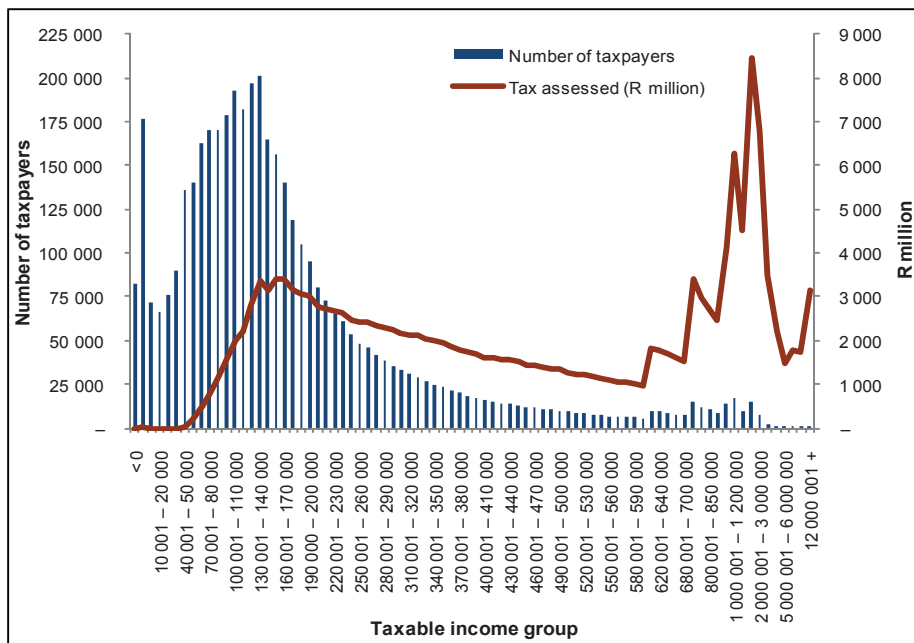
In Table 2.6 the distribution of taxpayers, taxable income and tax assessed over major taxable income groups is shown. The table shows that for the 2009 tax year nearly half of the assessed individual taxpayers have taxable income below the R120 000. These taxpayers earned 12.3% of taxable income and contributed only 4.9% of the tax assessed. Over 45% of the taxpayers earned between R120 000 and R400 000 and were liable for over 41% of the tax assessed.

Table 2.6: Distribution of assessed individual taxpayers over selected taxable income groups, 2007 – 2010

Percentage	Taxable income group	2007	2008	2009	2010
Taxpayers	<= 0	8.3%	6.8%	6.1%	5.7%
	1 – 60 000	17.6%	15.1%	13.7%	13.1%
	60 001 – 120 000	32.9%	28.2%	25.0%	24.5%
	120 001 – 400 000	35.7%	42.4%	46.6%	47.9%
	400 001 – 5 000 001 +	5.5%	7.4%	8.6%	8.8%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-2.8%	-2.7%	-2.6%	-2.9%
	1 – 60 000	4.2%	3.1%	2.6%	2.4%
	60 001 – 120 000	20.4%	15.1%	12.3%	11.8%
	120 001 – 400 000	48.4%	49.4%	51.1%	52.6%
	400 001 – 5 000 001 +	29.9%	35.1%	36.6%	36.0%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 60 000	0.4%	0.2%	0.1%	0.0%
	60 001 – 120 000	9.6%	6.4%	4.8%	3.9%
	120 001 – 400 000	43.9%	41.3%	41.5%	41.9%
	400 001 – 5 000 001 +	46.1%	52.0%	53.5%	54.2%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.2 provides a graphical representation of the number of taxpayers and the tax assessed for the 2009 tax year by taxable income group. Further detail by taxable income group is provided in Table A2.1.1.

Figure 2.2 Number of assessed individual taxpayers and tax assessed, 2009



By province

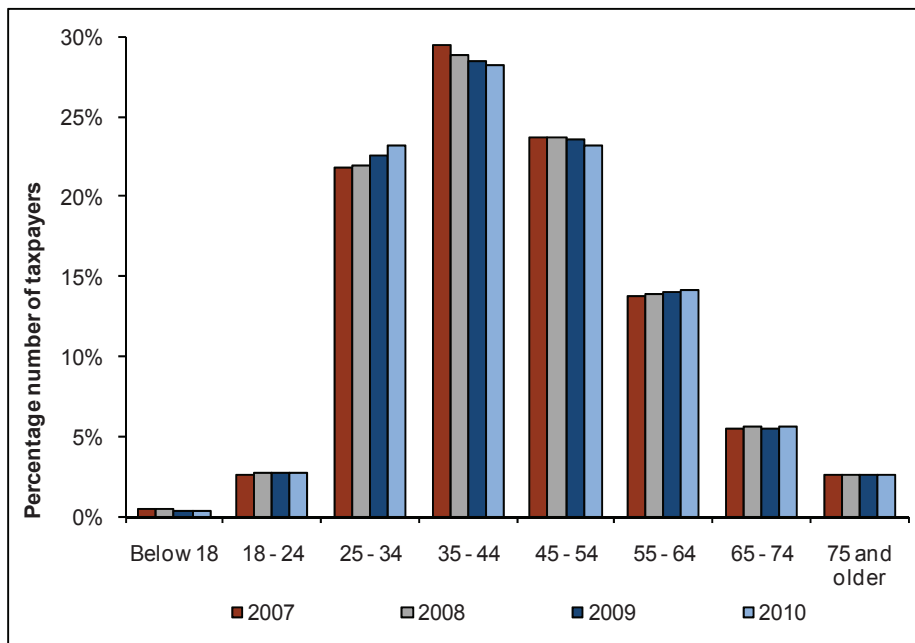
The distribution of taxpayers, taxable income and tax assessed between provinces/offices of registration has been stable over the period under review. Over 70% of individual taxpayers were registered in three provinces (Gauteng, Western Cape and KwaZulu-Natal) and are responsible for close to 80% of the total tax assessed (see *Table A2.1.2*).

Please note that this is not necessarily representative of employment in provinces, as taxpayers may be employed in a different province as opposed to the province of the office where the taxpayer is registered for tax. For example, a taxpayer may work and reside in Brits (North West), but is registered at the Pretoria office (Gauteng). This taxpayer’s taxable income and tax assessed would therefore be reflected in Gauteng and not in the North West province.

By age group

Table A2.1.3 and *Figure 2.3* show a breakdown of assessed individual taxpayers by age group. The relative contributions of the different age groups of taxpayers show little change over the period. Close to 30% of the assessed taxpayers fall in the 35 to 44 age group. Together this group earns close to a third of the total taxable income and is also responsible for close to a third of the total tax assessed.

Figure 2.3 Percentage of assessed individual taxpayers by age group, 2007 – 2010



By gender

The percentage number of female taxpayers has been steadily increasing over the last few years. For the 2009 tax year, as indicated in *Table A2.1.4* and *Figure 2.4*, females account for 43.4% of the assessed individual taxpayers, earn 34.4% of the taxable income and contribute 27.8% of tax assessed. This indicates that females still occupy the lower income levels whilst males the higher levels of income.

2011 Tax Statistics

Figure 2.4 Percentage of male and female assessed individual taxpayers by taxable income group, 2009

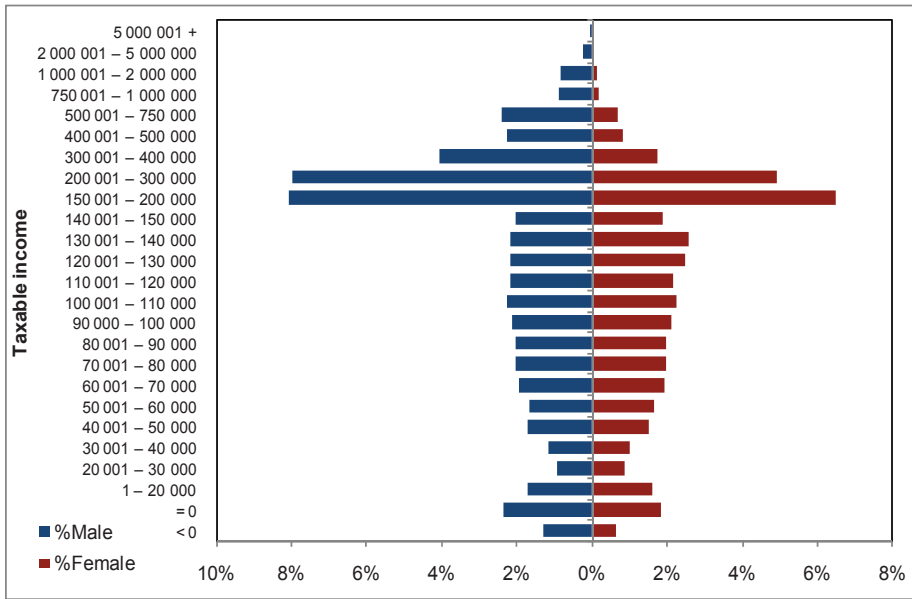
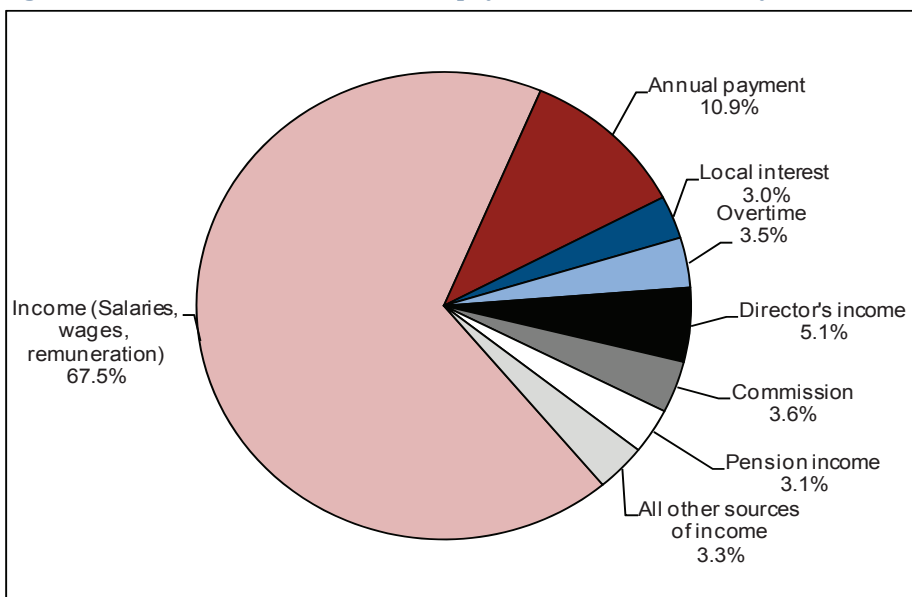


Table A2.1.5 shows that individuals with a taxable income between zero and R120 000 are nearly evenly split between females and males, but as the taxable income increases the proportion of females to males declines significantly. Only 17.5% with a taxable income of between R750 000 and R1 million in 2009 are female, this proportion declines further to only 7.3% females for those with a taxable income of over R5 million. The number of females as a percentage of the total assessed has increased from 42.4% in 2007 to 44.1% in 2010 as relatively more females than males enter the labour market and became liable for tax.

By source of income

Figure 2.5 and Table A2.2.1 show selected sources of income. Over 3.2 million individual taxpayers in 2009 received income from salaries and wages or remuneration whilst close to 2.7 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

Figure 2.5 Assessed individual taxpayers' taxable income by source of income, 2009



It must be noted that during 2010 income source codes 3603, 3607 and 3610 were consolidated into source code 3601. *Table A2.2.1* shows this consolidation of all the previous years for comparative purposes.

There were over 280 000 individual taxpayers' with interest income in excess of the exemption limit applicable in 2009. The taxable portion of local interest income appears to be growing as a proportion of taxable income, with taxable foreign interest declining.

By sector

In 2009, assessed individual taxpayers employed in the Financing, insurance, real estate and business services sector account for the largest number of taxpayers and also make the largest contribution to tax assessed, at 16% and 21.6% respectively. See *Table A2.3.1* and Figure 2.6.

Figure 2.6 Assessed individual taxpayers' tax assessed by sector, 2009

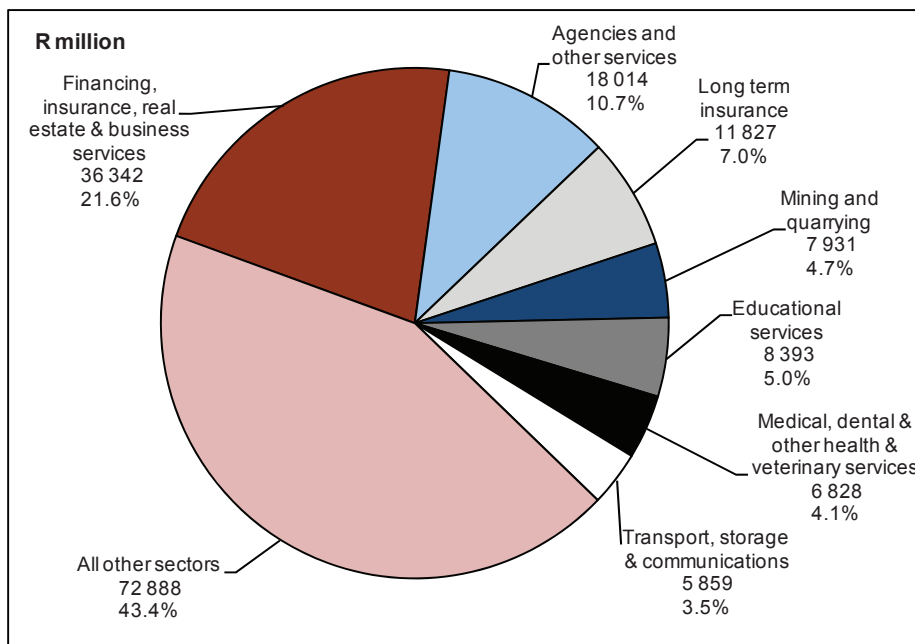


Table A2.3.2 uses SARS's sector codes, as in *Table A2.3.1*, and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes used by SARS are not fully aligned with the SIC system used by Statistics South Africa.

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 gives a breakdown of the sectors in which assessed individual taxpayers with business income are active. Assessed individual taxpayers with business income amounted to 3.4% of total individual taxpayers in 2009 (4% of the total in 2007).

Individual taxpayers in the Financing, insurance, real estate and business services sector with business income contribute almost a third of the total assessed taxable income (30% in 2009). This equates to 19.7% of the total assessed individual taxpayers having business income and is closely followed by the Retail trade sector with 15.1% of the total assessed individual taxpayers.

ASSESSED INDIVIDUAL TAXPAYER ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

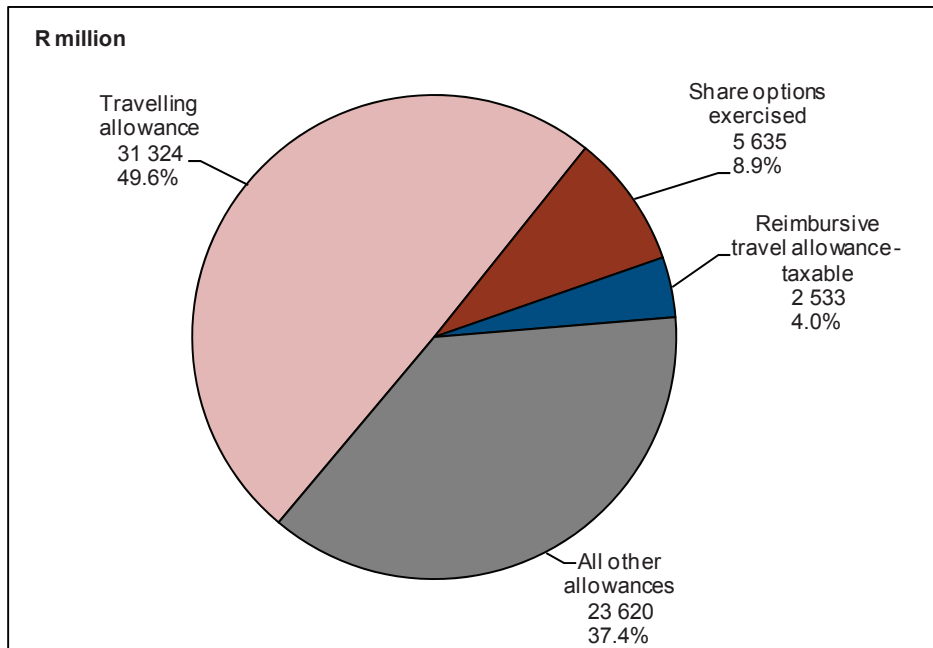
Assessed individual taxpayers' allowances

The travelling allowance despite continuing to be the largest of all the allowances for individuals has been steadily decreasing in relative contribution from 54.8% in 2007 to 45.6% in 2010. This decline can be partly explained by the policy changes applicable to the travel allowance to curb the rise in the granting of this allowance.

It must be noted that during 2010 income source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713. *Table A2.5.1* shows this consolidation of all the previous years for comparative purposes.

The more significant allowances are shown per taxable income group in *Tables A2.5.2 to A2.5.4* and *Figure 2.7*.

Figure 2.7 Assessed individual taxpayers' allowances, 2009



Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of fringe benefits. As from the 2010 tax year, fringe benefit source codes (3803 to 3809) have been consolidated into source code 3801. For comparative purposes this new consolidated source code is shown at the bottom of the table. Total fringe benefits amounted to R12.7 billion in 2007, increasing to R15.7 billion in 2010.

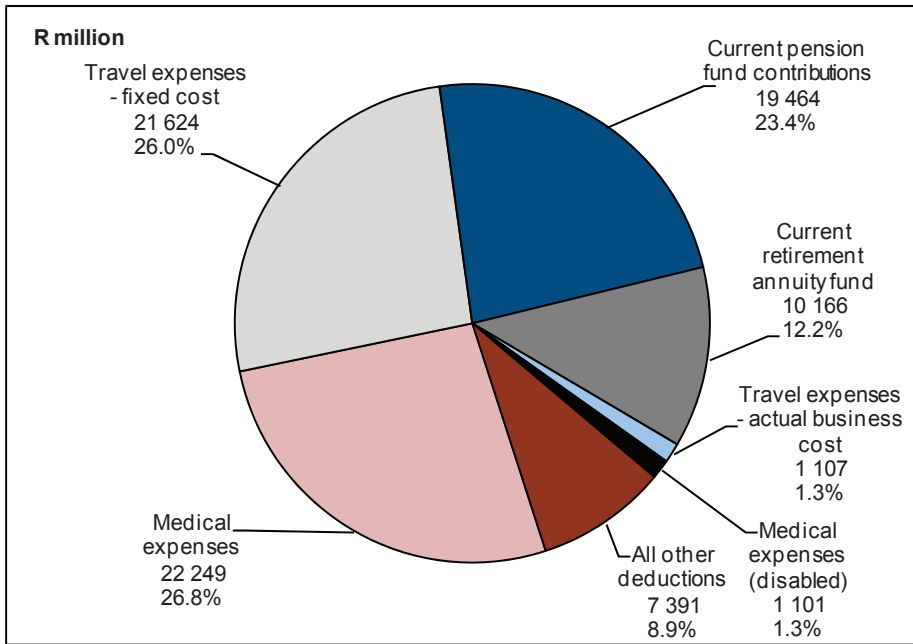
Medical scheme contributions paid on behalf of employees remains the largest fringe benefit claimed amounting to R6.9 billion in 2009. The more significant fringe benefits are shown by taxable income group in *Tables A2.6.2 to A2.6.4*.

Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of assessed individual taxpayers' deductions. The deduction in respect of pension fund and retirement annuity contributions collectively has remained fairly constant at 35.7% in 2009. The proportion of amounts allowed as deductions for medical expenses (excluding deductions allowed associated with disability) have increased marginally from 2007 to 2009.

The more significant deductions are shown by taxable income group in Tables A2.7.2 to A2.7.8 and Figure 2.8.

Figure 2.8 Assessed individual taxpayers' deductions, 2009



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Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% 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	90 360	-16 702	-	83 857	-18 245	-	82 497	-19 897	-	78 710	-23 179	-
B: = 0	246 940	-	-	187 227	-	-	176 022	-	-	163 143	-	-
C: 1 – 20 000	165 910	1 678	1 384	139 725	1 384	1 363	138 635	1 363	1 426	146 135	1 426	2
D: 20 001 – 30 000	95 936	2 427	1 949	77 231	1 949	1 902	75 594	1 902	1 914	76 017	1 914	2
E: 30 001 – 40 000	143 946	5 168	3 588	101 111	3 588	3 193	90 427	3 193	2 993	85 186	2 993	3
F: 40 001 – 50 000	149 637	6 744	4 842	141 448	6 347	4 571	135 707	6 138	4 686	103 343	4 686	5
G: 50 001 – 60 000	161 626	8 942	6 399	140 300	7 744	5 621	139 624	7 730	8 233	149 239	8 233	45
H: 60 001 – 70 000	203 127	13 231	8 399	159 387	10 379	5 621	162 559	10 576	11 264	172 730	11 264	313
I: 70 001 – 80 000	227 256	17 072	1 372	168 467	12 640	901	169 646	12 727	13 132	175 040	13 132	594
J: 80 001 – 90 000	245 973	20 888	1 935	182 300	15 517	1 322	170 583	14 503	14 595	171 671	14 595	861
K: 90 000 – 100 000	230 372	21 915	2 241	190 123	18 064	1 727	178 960	17 030	16 217	170 749	16 217	1 178
L: 100 001 – 110 000	240 255	25 191	2 847	198 266	20 847	2 173	192 109	20 158	18 134	172 558	18 134	1 514
M: 110 001 – 120 000	191 568	22 019	2 748	219 102	25 194	2 843	181 506	20 887	21 381	185 826	21 381	1 976
N: 120 001 – 130 000	189 192	23 666	3 195	183 603	22 926	2 825	196 820	24 629	21 043	168 397	21 043	2 091
O: 130 001 – 140 000	165 819	22 350	3 201	175 062	23 637	3 140	200 987	27 105	21 998	158 542	21 998	2 293
P: 140 001 – 150 000	136 242	19 741	2 971	163 157	23 635	3 328	164 490	23 840	24 481	168 672	24 481	2 874
Q: 150 001 – 200 000	419 549	72 149	12 220	507 284	87 173	13 799	614 904	105 972	117 738	681 053	117 738	16 348
R: 200 001 – 300 000	381 011	92 274	19 387	450 859	109 346	21 590	544 186	131 999	146 368	605 726	146 368	25 920
S: 300 001 – 400 000	161 696	55 625	13 996	200 648	69 032	16 420	245 912	84 629	90 902	264 436	90 902	20 087
T: 400 001 – 500 000	81 834	36 383	10 169	103 978	46 264	12 313	129 157	57 535	59 735	134 108	59 735	15 078
U: 500 001 – 750 000	79 266	47 463	14 513	104 829	62 912	18 556	131 874	79 093	86 153	143 887	86 153	24 737
V: 750 001 – 1 000 000	26 465	22 667	7 456	35 916	30 782	9 875	44 970	38 545	39 847	46 547	39 847	12 766
W: 1 000 001 – 2 000 000	25 608	34 274	12 008	34 380	45 920	15 769	41 972	55 916	54 401	40 944	54 401	18 976
X: 2 000 001 – 5 000 000	7 644	21 936	8 254	10 283	29 513	10 974	11 687	33 555	31 357	10 972	31 357	11 794
Y: 5 000 001 +	1 459	13 638	5 442	2 249	23 672	9 385	2 189	20 818	17 436	1 849	17 436	6 850
Total	4 068 691	590 738	125 342	3 960 792	680 218	147 860	4 223 017	779 947	168 084	4 275 480	801 654	166 310
<= 0	337 300	-16 702	-	271 084	-18 245	-	258 519	-19 897	-	241 853	-23 179	-
1 – 60 000	717 055	24 959	536	599 815	21 012	344	579 987	20 326	244	559 920	19 252	57
60 001 – 120 000	1 338 551	120 316	11 982	1 117 645	102 640	9 528	1 055 363	95 881	8 140	1 048 574	94 721	6 436
120 001 – 400 000	1 453 509	285 805	54 970	1 680 613	335 749	61 103	1 967 299	398 174	69 718	2 046 826	421 930	69 614
400 001 – 5 000 001 +	222 276	176 360	57 841	291 635	239 062	76 872	361 849	285 463	89 976	378 307	288 929	90 201
Total	4 068 691	590 738	125 342	3 960 792	680 218	147 860	4 223 017	779 947	168 084	4 275 480	801 654	166 310

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% assessed]		
Taxable income group	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												
A: < 0	2.2%	-2.8%	0.0%	2.1%	-2.7%	0.0%	2.0%	-2.6%	0.0%	1.8%	-2.9%	0.0%
B: = 0	6.1%	0.0%	0.0%	4.7%	0.0%	0.0%	4.2%	0.0%	0.0%	3.8%	0.0%	0.0%
C: 1 – 20 000	4.1%	0.3%	0.0%	3.5%	0.2%	0.0%	3.3%	0.2%	0.0%	3.4%	0.2%	0.0%
D: 20 001 – 30 000	2.4%	0.4%	0.0%	1.9%	0.3%	0.0%	1.8%	0.2%	0.0%	1.8%	0.2%	0.0%
E: 30 001 – 40 000	3.5%	0.9%	0.0%	2.6%	0.5%	0.0%	2.1%	0.4%	0.0%	2.0%	0.4%	0.0%
F: 40 001 – 50 000	3.7%	1.1%	0.1%	3.6%	0.9%	0.0%	3.2%	0.8%	0.0%	2.4%	0.6%	0.0%
G: 50 001 – 60 000	4.0%	1.5%	0.3%	3.5%	1.1%	0.2%	3.3%	1.0%	0.1%	3.5%	1.0%	0.0%
H: 60 001 – 70 000	5.0%	2.2%	0.7%	4.0%	1.5%	0.4%	3.8%	1.4%	0.3%	4.0%	1.4%	0.2%
I: 70 001 – 80 000	5.6%	2.9%	1.1%	4.3%	1.9%	0.6%	4.0%	1.6%	0.5%	4.1%	1.6%	0.4%
J: 80 001 – 90 000	6.0%	3.5%	1.5%	4.6%	2.3%	0.9%	4.0%	1.9%	0.7%	4.0%	1.8%	0.5%
K: 90 000 – 100 000	5.7%	3.7%	1.8%	4.8%	2.7%	1.2%	4.2%	2.2%	0.9%	4.0%	2.0%	0.7%
L: 100 001 – 110 000	5.9%	4.3%	2.3%	5.0%	3.1%	1.5%	4.5%	2.6%	1.2%	4.0%	2.3%	0.9%
M: 110 001 – 120 000	4.7%	3.7%	2.2%	5.5%	3.7%	1.9%	4.3%	2.7%	1.3%	4.3%	2.7%	1.2%
N: 120 001 – 130 000	4.6%	4.0%	2.5%	4.6%	3.4%	1.9%	4.7%	3.2%	1.7%	3.9%	2.6%	1.3%
O: 130 001 – 140 000	4.1%	3.8%	2.6%	4.4%	3.5%	2.1%	4.8%	3.5%	2.0%	3.7%	2.7%	1.4%
P: 140 001 – 150 000	3.3%	3.3%	2.4%	4.1%	3.5%	2.3%	3.9%	3.1%	1.9%	3.9%	3.1%	1.7%
Q: 150 001 – 200 000	10.3%	12.2%	9.7%	12.8%	12.8%	9.3%	14.6%	13.6%	9.5%	15.9%	14.7%	9.8%
R: 200 001 – 300 000	9.4%	15.6%	15.5%	11.4%	16.1%	14.6%	12.9%	16.9%	14.8%	14.2%	18.3%	15.6%
S: 300 001 – 400 000	4.0%	9.4%	11.2%	5.1%	10.1%	11.1%	5.8%	10.9%	11.6%	6.2%	11.3%	12.1%
T: 400 001 – 500 000	2.0%	6.2%	8.1%	2.6%	6.8%	8.3%	3.1%	7.4%	8.9%	3.1%	7.5%	9.1%
U: 500 001 – 750 000	1.9%	8.0%	11.6%	2.6%	9.2%	12.5%	3.1%	10.1%	13.7%	3.4%	10.7%	14.9%
V: 750 001 – 1 000 000	0.7%	3.8%	5.9%	0.9%	4.5%	6.7%	1.1%	4.9%	7.3%	1.1%	5.0%	7.7%
W: 1 000 001 – 2 000 000	0.6%	5.8%	9.6%	0.9%	6.8%	10.7%	1.0%	7.2%	11.4%	1.0%	6.8%	11.4%
X: 2 000 001 – 5 000 000	0.2%	3.7%	6.6%	0.3%	4.3%	7.4%	0.3%	4.3%	7.4%	0.3%	3.9%	7.1%
Y: 5 000 001 +	0.0%	2.3%	4.3%	0.1%	3.5%	6.3%	0.1%	2.7%	4.8%	0.0%	2.2%	4.1%
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%

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Table A2.1.2: Assessed individual taxpayers: Taxable income and tax assessed by province, 2007 – 2010

Tax year	2007 [97.1% assessed]				2008 [94.0% assessed]				2009 [93.4% assessed]				2010 [91.6% 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	333 229	37 710	6 549		317 377	42 017	7 474		342 072	49 456	8 807		349 462	52 888	9 016	
Free State	187 494	18 917	3 627		176 375	21 143	4 188		190 651	25 924	5 118		190 446	27 309	5 120	
Gauteng	1 634 777	287 397	66 247		1 610 352	334 821	78 786		1 709 548	376 977	87 716		1 723 634	382 610	85 841	
KwaZulu-Natal	614 325	81 170	15 846		599 888	92 890	18 550		634 319	106 759	21 236		640 825	108 130	21 133	
Limpopo	174 650	19 445	3 326		160 815	21 543	3 823		175 024	26 644	4 836		187 429	30 267	5 278	
Mpumalanga	190 762	26 211	5 377		192 376	30 707	6 435		213 507	38 274	8 095		224 426	41 180	8 306	
North West	164 999	19 684	3 795		162 128	23 040	4 628		178 315	27 640	5 502		187 205	29 263	5 484	
Northern Cape	62 114	6 222	1 195		59 521	7 225	1 431		66 127	8 917	1 754		69 266	9 550	1 745	
Western Cape	706 341	93 982	19 378		681 960	106 833	22 545		713 454	119 355	25 020		702 787	120 456	24 388	
Total	4 068 691	590 738	125 342		3 960 792	680 218	147 860		4 223 017	779 947	168 084		4 275 480	801 654	166 310	
Percentage of total																
Eastern Cape	8.2%	6.4%	5.2%		8.0%	6.2%	5.1%		8.1%	6.3%	5.2%		8.2%	6.6%	5.4%	
Free State	4.6%	3.2%	2.9%		4.5%	3.1%	2.8%		4.5%	3.3%	3.0%		4.5%	3.4%	3.1%	
Gauteng	40.2%	48.7%	52.9%		40.7%	49.2%	53.3%		40.5%	48.3%	52.2%		40.3%	47.7%	51.6%	
KwaZulu-Natal	15.1%	13.7%	12.6%		15.1%	13.7%	12.5%		15.0%	13.7%	12.6%		15.0%	13.5%	12.7%	
Limpopo	4.3%	3.3%	2.7%		4.1%	3.2%	2.6%		4.1%	3.4%	2.9%		4.4%	3.8%	3.2%	
Mpumalanga	4.7%	4.4%	4.3%		4.9%	4.5%	4.4%		5.1%	4.9%	4.8%		5.2%	5.1%	5.0%	
North West	4.1%	3.3%	3.0%		4.1%	3.4%	3.1%		4.2%	3.5%	3.3%		4.4%	3.7%	3.3%	
Northern Cape	1.5%	1.1%	1.0%		1.5%	1.1%	1.0%		1.6%	1.1%	1.0%		1.6%	1.2%	1.0%	
Western Cape	17.4%	15.9%	15.5%		17.2%	15.7%	15.2%		16.9%	15.3%	14.9%		16.4%	15.0%	14.7%	
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%	

1. Based on the office where the taxpayer is registered and not necessarily the province where the taxpayer resides or works. The provincial allocation is thus a reflection of the province in which the taxpayer's office is located.

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2007 – 2010

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% 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	18 284	942	133	17 978	1 190	191	18 128	1 248	188	17 446	1 255	179
18 - 24	107 913	7 031	806	109 054	8 396	1 002	117 560	9 927	1 167	115 611	9 989	1 052
25 - 34	889 117	113 809	20 420	870 588	128 891	23 511	952 011	150 653	27 315	989 829	158 173	26 990
35 - 44	1 195 970	191 481	41 132	1 140 055	215 852	47 613	1 203 923	245 995	54 098	1 203 786	251 657	53 250
45 - 54	964 739	161 391	36 825	939 819	187 043	43 622	993 391	213 604	49 353	993 271	218 551	48 895
55 - 64	560 426	86 056	20 528	553 514	101 290	24 584	590 901	115 233	27 628	603 075	121 103	28 074
65 - 74	225 494	21 606	4 177	222 889	27 028	5 569	235 608	30 858	6 277	239 015	28 386	6 007
75 and older	106 748	8 423	1 321	106 895	10 529	1 768	111 495	12 430	2 056	113 447	12 539	1 863
Total	4 068 691	590 738	125 342	3 960 792	680 218	147 860	4 223 017	779 947	168 084	4 275 480	801 654	166 310
Percentage of total												
Below 18	0.4%	0.2%	0.1%	0.5%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
18 - 24	2.7%	1.2%	0.6%	2.8%	1.2%	0.7%	2.8%	1.3%	0.7%	2.7%	1.2%	0.6%
25 - 34	21.9%	19.3%	16.3%	22.0%	18.9%	15.9%	22.5%	19.3%	16.3%	23.2%	19.7%	16.2%
35 - 44	29.4%	32.4%	32.8%	28.8%	31.7%	32.2%	28.5%	31.5%	32.2%	28.2%	31.4%	32.0%
45 - 54	23.7%	27.3%	29.4%	23.7%	27.5%	29.5%	23.5%	27.4%	29.4%	23.2%	27.3%	29.4%
55 - 64	13.8%	14.6%	16.4%	14.0%	14.9%	16.6%	14.0%	14.8%	16.4%	14.1%	15.1%	16.9%
65 - 74	5.5%	3.7%	3.3%	5.6%	4.0%	3.8%	5.6%	4.0%	3.7%	5.6%	3.5%	3.6%
75 and older	2.6%	1.4%	1.1%	2.7%	1.5%	1.2%	2.6%	1.6%	1.2%	2.7%	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%

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Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2007 – 2010

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% 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	1 723 341	195 793	32 892	1 695 243	226 375	39 310	1 831 784	267 999	46 758	1 886 291	286 507	47 863
Male	2 345 350	394 945	92 449	2 265 549	453 844	108 550	2 391 233	511 948	121 326	2 389 189	515 147	118 447
Total	4 068 691	590 738	125 342	3 960 792	680 218	147 860	4 223 017	779 947	168 084	4 275 480	801 654	166 310
Percentage of total												
Female	42.4%	33.1%	26.2%	42.8%	33.3%	26.6%	43.4%	34.4%	27.8%	44.1%	35.7%	28.8%
Male	57.6%	66.9%	73.8%	57.2%	66.7%	73.4%	56.6%	65.6%	72.2%	55.9%	64.3%	71.2%
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%

Table A2.1.5: Percentage of assessed individual taxpayers by taxable income group and gender, 2007 – 2010

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% assessed]		
	Females	Males	Total	Females	Males	Total	Females	Males	Total	Females	Males	Total
A: < 0	32.0%	68.0%	100.0%	32.0%	68.0%	100.0%	33.1%	66.9%	100.0%	34.0%	66.0%	100.0%
B: = 0	42.4%	57.6%	100.0%	43.2%	56.8%	100.0%	43.8%	56.2%	100.0%	45.1%	54.9%	100.0%
C: 1 – 20 000	48.5%	51.5%	100.0%	48.8%	51.2%	100.0%	48.2%	51.8%	100.0%	48.1%	51.9%	100.0%
D: 20 001 – 30 000	47.2%	52.8%	100.0%	47.1%	52.9%	100.0%	47.5%	52.5%	100.0%	47.4%	52.6%	100.0%
E: 30 001 – 40 000	47.0%	53.0%	100.0%	47.0%	53.0%	100.0%	46.7%	53.3%	100.0%	46.1%	53.9%	100.0%
F: 40 001 – 50 000	48.5%	51.5%	100.0%	47.4%	52.6%	100.0%	46.6%	53.4%	100.0%	46.5%	53.5%	100.0%
G: 50 001 – 60 000	48.8%	51.2%	100.0%	50.2%	49.8%	100.0%	49.7%	50.3%	100.0%	47.6%	52.4%	100.0%
H: 60 001 – 70 000	47.8%	52.2%	100.0%	48.6%	51.4%	100.0%	49.6%	50.4%	100.0%	50.7%	49.3%	100.0%
I: 70 001 – 80 000	49.2%	50.8%	100.0%	49.2%	50.8%	100.0%	48.8%	51.2%	100.0%	50.2%	49.8%	100.0%
J: 80 001 – 90 000	49.9%	50.1%	100.0%	51.1%	48.9%	100.0%	49.3%	50.7%	100.0%	49.0%	51.0%	100.0%
K: 90 000 – 100 000	51.2%	48.8%	100.0%	50.2%	49.8%	100.0%	49.7%	50.3%	100.0%	50.0%	50.0%	100.0%
L: 100 001 – 110 000	53.3%	46.7%	100.0%	53.4%	46.6%	100.0%	49.9%	50.1%	100.0%	48.9%	51.1%	100.0%
M: 110 001 – 120 000	47.3%	52.7%	100.0%	54.3%	45.7%	100.0%	49.7%	50.3%	100.0%	48.7%	51.3%	100.0%
N: 120 001 – 130 000	46.2%	53.8%	100.0%	48.7%	51.3%	100.0%	49.7%	50.3%	100.0%	49.0%	51.0%	100.0%
O: 130 001 – 140 000	42.7%	57.3%	100.0%	46.5%	53.5%	100.0%	54.4%	45.6%	100.0%	50.0%	50.0%	100.0%
P: 140 001 – 150 000	42.6%	57.4%	100.0%	44.2%	55.8%	100.0%	47.8%	52.2%	100.0%	53.8%	46.2%	100.0%
Q: 150 001 – 200 000	38.6%	61.4%	100.0%	42.2%	57.8%	100.0%	44.6%	55.4%	100.0%	48.8%	51.2%	100.0%
R: 200 001 – 300 000	29.9%	70.1%	100.0%	33.6%	66.4%	100.0%	38.2%	61.8%	100.0%	41.2%	58.8%	100.0%
S: 300 001 – 400 000	26.2%	73.8%	100.0%	27.6%	72.4%	100.0%	30.1%	69.9%	100.0%	31.3%	68.7%	100.0%
T: 400 001 – 500 000	23.1%	76.9%	100.0%	25.4%	74.6%	100.0%	26.5%	73.5%	100.0%	26.8%	73.2%	100.0%
U: 500 001 – 750 000	19.4%	80.6%	100.0%	21.1%	78.9%	100.0%	22.4%	77.6%	100.0%	23.5%	76.5%	100.0%
V: 750 001 – 1 000 000	15.6%	84.4%	100.0%	16.8%	83.2%	100.0%	17.5%	82.5%	100.0%	17.8%	82.2%	100.0%
W: 1 000 001 – 2 000 000	11.9%	88.1%	100.0%	13.9%	86.1%	100.0%	14.1%	85.9%	100.0%	13.7%	86.3%	100.0%
X: 2 000 001 – 5 000 000	7.7%	92.3%	100.0%	9.7%	90.3%	100.0%	9.7%	90.3%	100.0%	9.5%	90.5%	100.0%
Y: 5 000 001 +	5.3%	94.7%	100.0%	8.0%	92.0%	100.0%	7.3%	92.7%	100.0%	7.3%	92.7%	100.0%
Total	42.4%	57.6%	100.0%	42.8%	57.2%	100.0%	43.4%	56.6%	100.0%	44.1%	55.9%	100.0%

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Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2007 – 2010

Tax year	2007 [97.1% assessed]	2008 [94.0% assessed]	2009 [93.4% assessed]	2010 [91.6% assessed]
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross				
3601 Income (Salaries and wages, remuneration)	3 067 839	351 435	3 010 875	358 572
3603 Pension income (only taxable portion)	244 132	16 874	260 456	18 286
3605 Annual payment (bonus, leave pay etc.)	2 439 865	53 751	2 489 971	60 276
3606 Commission	235 968	21 721	255 607	22 496
3607 Overtime	1 007 216	16 640	1 072 179	18 380
3610 Annuity from a retirement annuity fund	225 360	5 805	294 257	6 121
3615 Director's income	115 235	23 662	142 986	30 293
3616 Independent contractors	32 185	3 346	50 631	4 075
3601 New consolidated code 3601 ¹	4 544 547	390 754	4 637 767	401 360
Taxable portion only				
4201 Local interest	179 209	7 597	214 877	11 557
4210 Profit - Local rental	61 439	1 631	52 858	1 606
4211 Loss - Local rental	32 838	-613	35 483	-876
4218 Foreign interest	24 214	803	24 447	918
4250 Capital gain - Local	90 594	7 018	89 851	11 424
4252 Capital gain - Foreign	3 938	311	3 763	346
Total		509 981		543 475
				641 012
				703 943

1. As from the 2010 tax year, income source codes 3603, 3607, 3610 have been consolidated into source code 3601.

Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2007 – 2010

Tax year	2007 [97,1% assessed]		2008 [94,0% assessed]		2009 [93,4% assessed]		2010 [91,6% assessed]	
Sector	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	481 870	14 498	412 549	16 269	402 968	18 014	367 539	17 205
Agriculture, forestry and fishing	82 885	2 517	72 105	3 029	70 158	3 224	64 518	3 048
Bricks, ceramic, glass, cement and similar products	9 453	406	8 438	449	8 328	475	7 747	436
Catering and accommodation	20 198	505	17 322	538	17 059	587	15 389	532
Chemicals and chemical, rubber and plastic products	29 040	1 400	27 088	1 593	27 033	1 802	25 712	1 768
Clothing and footwear	14 765	464	11 746	503	11 267	483	10 185	462
Coal and petroleum products	25 707	1 643	23 482	1 897	23 377	2 260	22 065	2 142
Construction	61 666	2 382	57 759	2 992	55 991	3 550	51 096	3 467
Educational services	353 834	6 515	318 110	6 771	327 785	8 393	316 791	9 198
Electricity, gas and water	52 916	2 007	47 179	2 170	47 341	2 683	45 289	2 780
Financing, insurance, real estate and business services	785 477	29 761	692 348	34 927	674 030	36 342	625 769	33 937
Food, drink and tobacco	45 931	1 885	39 707	2 112	39 608	2 194	36 909	2 154
Leather, leather goods and fur (excl. footwear and clothing)	1 810	59	1 566	60	1 542	69	1 449	66
Long term insurance	456 923	9 174	392 436	9 650	404 642	11 827	394 316	12 491
Machinery and related items	23 557	951	21 246	1 051	20 997	1 224	19 728	1 115
Medical, dental and other health and veterinary services	171 682	5 445	152 793	5 917	153 947	6 828	148 489	7 339
Metal (including metal products)	55 700	2 174	48 911	2 565	48 540	2 891	45 502	2 536
Mining and quarrying	103 374	6 022	94 212	7 133	91 812	7 931	85 855	7 130
Other manufacturing industries	113 312	3 898	97 661	4 281	97 371	4 792	91 034	4 569
Paper, printing and publishing	35 519	1 304	31 293	1 442	30 978	1 469	29 150	1 354
Personal and household services	27 891	368	23 810	406	22 711	463	19 856	438
Recreation and cultural services	19 371	633	18 467	734	16 916	740	15 740	707
Research and scientific institutes	13 796	572	12 798	657	12 862	759	12 250	801
Retail trade	246 286	3 084	267 740	4 644	227 018	5 772	206 399	5 733
Scientific, optical and similar equipment	4 329	224	4 067	260	4 067	308	3 865	302
Social and related community services	68 494	1 342	59 190	1 415	60 495	1 665	58 569	1 722
Specialised repair services	17 147	447	15 487	483	15 211	567	14 087	555
Textiles	7 708	225	6 217	234	6 060	239	5 416	206
Transport equipment	10 767	361	9 175	391	9 151	431	8 462	396
Transport, storage and communications	146 451	4 867	129 708	5 523	127 901	5 859	116 915	5 608
Vehicles, parts and accessories	61 422	2 368	54 578	2 511	54 495	2 610	50 323	2 347
Wholesale trade	24 311	1 057	22 618	1 205	22 444	1 312	20 920	1 308
Wood, wood products and furniture	10 718	324	9 101	359	8 869	344	8 002	301
Other ¹	484 380	16 458	759 884	23 687	1 080 045	29 974	1 330 143	32 157
Total	4 068 691	125 342	3 960 792	147 860	4 223 017	168 084	4 275 480	166 310

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

2011 Tax Statistics

Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]	2008 [94.0% assessed]	2009 [93.4% assessed]	2010 [91.6% assessed]
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Percentage of total				
Agencies and other services	11.8%	11.6%	10.4%	11.0%
Agriculture, forestry and fishing	2.0%	2.0%	1.8%	2.0%
Bricks, ceramic, glass, cement and similar products	0.2%	0.3%	0.2%	0.3%
Catering and accommodation	0.5%	0.4%	0.4%	0.4%
Chemicals and chemical, rubber and plastic products	0.7%	1.1%	0.7%	1.1%
Clothing and footwear	0.4%	0.4%	0.3%	0.3%
Coal and petroleum products	0.6%	1.3%	0.6%	1.3%
Construction	1.5%	1.9%	1.5%	2.0%
Educational services	8.7%	5.2%	8.0%	4.6%
Electricity, gas and water	1.3%	1.6%	1.2%	1.5%
Financing, insurance, real estate and business services	19.3%	23.7%	17.5%	23.6%
Food, drink and tobacco	1.1%	1.5%	1.0%	1.4%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%
Long term insurance	11.2%	7.3%	9.9%	6.5%
Machinery and related items	0.6%	0.8%	0.5%	0.7%
Medical, dental and other health and veterinary services	4.2%	4.3%	3.9%	4.0%
Metal (including metal products)	1.4%	1.7%	1.2%	1.7%
Mining and quarrying	2.5%	4.8%	2.4%	4.8%
Other manufacturing industries	2.8%	3.1%	2.5%	2.9%
Paper, printing and publishing	0.9%	1.0%	0.8%	1.0%
Personal and household services	0.7%	0.3%	0.6%	0.3%
Recreation and cultural services	0.5%	0.5%	0.5%	0.5%
Research and scientific institutes	6.1%	2.5%	6.8%	3.1%
Retail trade	0.1%	0.2%	0.1%	0.2%
Scientific, optical and similar equipment	1.7%	1.1%	1.5%	1.0%
Social and related community services	0.4%	0.4%	0.4%	0.3%
Specialised repair services	0.2%	0.2%	0.2%	0.2%
Textiles	0.3%	0.3%	0.2%	0.3%
Transport equipment	3.6%	3.9%	3.3%	3.7%
Transport, storage and communications	1.5%	1.9%	1.4%	1.7%
Vehicles, parts and accessories	0.6%	0.8%	0.6%	0.8%
Wholesale trade	0.3%	0.3%	0.2%	0.2%
Wood, wood products and furniture	11.9%	13.1%	19.2%	16.0%
Total	100.0%	100.0%	100.0%	100.0%

Table A2.3.2: Assessed individual taxpayers: Tax assessed by economic activity, 2007 – 2010

Tax year	2007 (97,1% assessed)	2008 (94,0% assessed)	2009 (93,4% assessed)	2010 (91,6% assessed)
Economic activity ¹	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Primary sector				
Agriculture, forestry and fishing	82 885	2 517	72 105	3 029
Mining and quarrying	103 374	6 022	94 212	7 133
Secondary sector				
Construction	61 666	2 382	57 759	2 992
Electricity, gas and water	52 916	2 007	47 179	2 170
Manufacturing	388 315	15 317	339 698	17 197
Bricks, ceramic, glass, cement and similar products	9 453	406	8 438	449
Chemicals and chemical, rubber and plastic products	29 040	1 400	27 088	1 593
Clothing and footwear	14 765	464	11 746	503
Coal and petroleum products	25 707	1 643	23 482	1 897
Food, drink and tobacco	45 931	1 885	39 707	2 112
Leather, leather goods and fur (excl. footwear and clothing)	1 810	59	1 566	60
Machinery and related items	23 557	951	21 246	1 051
Metal (including metal products)	55 700	2 174	48 911	2 565
Other manufacturing industries	113 312	3 898	97 661	4 281
Paper, printing and publishing	35 519	1 304	31 293	1 442
Scientific, optical and similar equipment	4 329	224	4 067	260
Textiles	7 708	225	6 217	234
Transport equipment	10 767	361	9 175	391
Wood, wood products and furniture	10 718	324	9 101	359
Tertiary sector				
Community, social and personal services	641 272	14 304	572 369	15 244
Educational services	353 834	6 515	318 110	6 771
Medical, dental and other health and veterinary services	171 682	5 445	152 793	5 917
Personal and household services	27 891	368	23 810	406
Recreation and cultural services	19 371	633	18 467	734
Social and related community services	68 494	1 342	59 190	1 415
Financial intermediation, insurance, real-estate and business services	1 738 067	54 005	1 510 132	61 504
Agencies and other services	481 870	14 498	412 549	16 269
Financing, insurance, real estate and business services	785 477	29 761	692 348	34 927
Long term insurance	456 923	9 174	392 436	9 650
Research and scientific institutes	13 796	572	12 798	657
Transport, storage and communications	146 451	4 867	129 708	5 523
Wholesale and retail trade, catering and accommodation	369 365	7 462	377 745	9 381
Catering and accommodation	20 198	505	17 322	538
Retail trade	246 286	3 084	267 740	4 644
Specialised repair services	17 147	483	15 487	483
Vehicles, parts and accessories	61 422	2 368	54 578	2 511
Wholesale trade	24 311	1 057	22 444	1 312
Other²	484 380	16 458	759 884	23 687
Total	4 068 691	125 342	3 960 792	147 860
			4 275 480	166 310

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

2. 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.

2011 Tax Statistics

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2007 – 2010

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% assessed]		
Sector	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	15 024	1 059	262	12 331	1 108	279	11 525	1 170	299	9 382	1 082	282
Agriculture, forestry and fishing ¹	30 439	-2 840	759	25 844	-1 543	989	24 454	-1 592	950	21 833	-1 508	790
Bricks, ceramic, glass, cement and similar products	328	24	6	325	23	7	303	4	10	260	15	5
Catering and accommodation	4 746	142	42	4 519	134	41	4 234	167	50	3 546	137	41
Chemicals and chemical, rubber and plastic products	280	24	6	319	28	8	303	31	9	255	25	7
Clothing and footwear	757	42	9	737	41	9	664	44	9	564	45	8
Coal and petroleum products	53	4	1	66	4	1	63	6	1	49	7	2
Construction	8 106	453	113	8 319	462	130	7 626	465	129	6 346	432	109
Educational services	2 335	137	24	2 460	161	27	2 384	184	33	2 141	187	34
Electricity, gas and water	452	31	6	410	25	6	385	27	6	316	28	5
Financing, insurance, real estate and business services	30 563	4 202	1 189	30 142	4 741	1 322	28 479	4 418	1 230	24 623	4 222	1 144
Food, drink and tobacco	1 049	52	14	1 167	58	14	1 078	61	16	902	53	13
Leather, leather goods and fur (excl. footwear and clothing)	58	4	1	74	4	1	70	5	1	62	5	1
Long term insurance	11	1	-	17	1	-	13	1	-	12	1	-
Machinery and related items	851	73	20	942	82	22	885	90	24	764	73	19
Medical, dental and other health and veterinary services	8 886	2 241	646	8 501	2 251	634	8 138	2 341	666	7 320	2 403	680
Metal	862	66	17	938	76	20	877	81	21	752	63	15
Mining and quarrying	179	36	17	200	24	15	179	16	11	136	-3	5
Other manufacturing industries	1 165	56	18	1 120	80	21	1 047	81	22	893	74	16
Paper, printing and publishing	712	55	12	735	60	13	679	68	15	598	64	13
Personal and household services	5 385	213	27	5 317	238	29	5 064	263	34	4 409	260	33
Recreation and cultural services	2 320	130	42	2 290	174	57	2 184	153	50	1 942	153	46
Research and scientific institutes	143	20	5	222	29	7	206	34	8	187	37	9
Retail trade	25 337	1 385	292	23 677	1 352	287	21 847	1 398	312	18 023	668	276
Scientific, optical and similar equipment	73	8	2	79	10	2	71	11	3	62	9	2
Social and related community services	7	-	-	8	1	-	7	1	-	6	1	-
Specialised repair services	2 475	104	21	2 453	117	24	2 331	119	28	1 969	154	34
Textiles	272	14	3	257	14	4	235	11	3	184	9	2
Transport equipment	153	-2	1	326	-	1	277	3	2	218	4	1
Transport, storage and communications	16 952	536	108	15 466	616	162	14 515	319	100	10 735	251	94
Vehicles, parts and accessories	1 411	78	20	1 575	71	18	1 474	63	17	1 251	75	16
Wholesale trade	1 652	138	36	2 082	213	54	1 890	156	38	1 554	148	34
Wood, wood products and furniture	732	27	6	806	41	10	730	24	7	621	25	5
Total	163 768	8 513	3 725	153 725	10 699	4 214	144 217	10 223	4 105	121 917	9 198	3 724

1. Includes assessed losses of farmers.

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]			2008 [94.0% assessed]			2009 [93.4% assessed]			2010 [91.6% 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
Percentages of total	9.2%	12.4%	7.0%	8.0%	10.4%	6.6%	8.0%	11.4%	7.3%	7.7%	11.8%	7.0%
Agencies and other services	18.6%	-33.4%	20.4%	16.8%	-14.4%	23.5%	17.0%	-15.6%	23.1%	17.9%	-16.4%	21.2%
Agriculture, forestry and fishing	0.2%	0.3%	0.1%	0.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.1%
Bricks, ceramic, glass, cement and similar products	2.9%	1.7%	1.1%	2.9%	1.3%	1.0%	2.9%	1.6%	1.2%	2.9%	1.5%	1.1%
Catering and accommodation	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Chemicals and chemical, rubber and plastic products	0.5%	0.5%	0.2%	0.5%	0.4%	0.2%	0.5%	0.4%	0.2%	0.5%	0.5%	0.2%
Clothing and footwear	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%
Coal and petroleum products	4.9%	5.3%	3.0%	5.4%	4.3%	3.1%	5.3%	4.5%	3.1%	5.2%	4.7%	2.9%
Construction	1.4%	1.6%	0.8%	1.6%	1.5%	0.6%	1.7%	1.8%	0.8%	1.8%	2.0%	0.9%
Educational services	0.3%	0.4%	0.2%	0.3%	0.2%	0.1%	0.3%	0.3%	0.1%	0.3%	0.3%	0.1%
Electricity, gas and water	18.7%	49.4%	31.9%	19.6%	44.3%	31.4%	19.7%	43.2%	30.0%	20.2%	45.9%	30.7%
Financing, insurance, real estate and business services	0.6%	0.6%	0.4%	0.8%	0.5%	0.3%	0.7%	0.6%	0.4%	0.7%	0.6%	0.4%
Food, drink and tobacco	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Leather, leather goods and fur (excl. footwear and clothing)	0.5%	0.9%	0.5%	0.6%	0.8%	0.5%	0.6%	0.9%	0.6%	0.6%	0.8%	0.5%
Long term insurance	5.4%	26.3%	17.4%	5.5%	21.0%	15.1%	5.6%	22.9%	16.2%	6.0%	26.1%	18.3%
Machinery and related items	0.5%	0.8%	0.4%	0.6%	0.7%	0.5%	0.6%	0.8%	0.5%	0.6%	0.7%	0.4%
Medical, dental and other health and veterinary services	0.1%	0.4%	0.4%	0.1%	0.2%	0.4%	0.1%	0.2%	0.3%	0.1%	-0.0%	0.1%
Metal	0.7%	0.7%	0.5%	0.7%	0.8%	0.5%	0.7%	0.8%	0.5%	0.7%	0.8%	0.4%
Mining and quarrying	0.4%	0.6%	0.3%	0.5%	0.6%	0.3%	0.5%	0.7%	0.3%	0.5%	0.7%	0.4%
Other manufacturing industries	3.3%	2.5%	0.7%	3.5%	2.2%	0.7%	3.5%	2.6%	0.8%	3.6%	2.8%	0.9%
Paper, printing and publishing	1.4%	1.5%	1.1%	1.5%	1.6%	1.3%	1.5%	1.5%	1.2%	1.6%	1.7%	1.2%
Personal and household services	0.1%	0.2%	0.1%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.2%	0.4%	0.2%
Recreation and cultural services	15.5%	16.3%	7.8%	15.4%	12.6%	6.8%	15.1%	13.7%	7.6%	14.8%	7.3%	7.4%
Research and scientific institutes	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Scientific, optical and similar equipment	1.5%	1.2%	0.6%	1.6%	1.1%	0.6%	1.6%	1.2%	0.7%	1.6%	1.7%	0.9%
Social and related community services	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Specialised repair services	0.1%	-0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Textiles	10.4%	6.3%	2.9%	10.1%	5.8%	3.8%	10.1%	3.1%	2.4%	8.8%	2.7%	2.5%
Transport equipment	0.9%	0.9%	0.5%	1.0%	0.7%	0.4%	1.0%	0.6%	0.4%	1.0%	0.8%	0.4%
Transport, storage and communications	1.0%	1.6%	1.0%	1.4%	2.0%	1.3%	1.3%	1.5%	0.9%	1.3%	1.6%	0.9%
Vehicles, parts and accessories	0.4%	0.3%	0.2%	0.5%	0.4%	0.2%	0.5%	0.2%	0.2%	0.5%	0.3%	0.1%
Wholesale trade	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wood, wood products and furniture	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
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%

2011 Tax Statistics

Table A2.5.1: Assessed individual taxpayers: Allowances, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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 Travelling allowance	618 308	29 493	614 384	29 202	614 135	31 324	553 707	30 619
3702 Reimbursive travel allowance - taxable	118 189	1 648	131 844	1 908	149 208	2 533	147 890	2 608
3704 Subsistence allowance (local) - taxable	42 119	207	45 618	218	49 379	236	42 958	225
3706 Entertainment allowance	3 501	14	2 370	8	1 911	6	—	—
3707 Share options exercised	42 437	7 827	59 733	10 547	33 650	5 635	36 308	5 534
3708 Public office allowance	6 722	240	4 958	255	4 891	334	4 558	281
3710 Tool allowance	5 852	16	5 401	13	5 450	14	—	—
3711 Computer allowance	15 096	80	14 852	77	15 180	81	—	—
3712 Telephone/Cell phone allowance	118 655	490	129 173	546	160 213	665	—	—
3713 Other allowances - taxable ²	1 222 296	13 526	1 279 890	16 465	1 435 405	21 577	1 646 112	26 916
Other ³	4 648	280	5 209	479	12 715	575	11 754	809
Foreign allowances ⁴	707	38	790	74	1 067	130	1 396	225
Total	53 860	14 127	59 792	17 109	63 112	22 345	1 646 112	26 916
3713 New consolidated code 3713 ²	1 365 400	14 127	1 431 686	17 109	1 618 159	22 345	1 646 112	26 916
Percentage of total								
3701 Travelling allowance	54.8%	48.8%	48.8%	48.8%	49.6%	45.6%	45.6%	45.6%
3702 Reimbursive travel allowance - taxable	3.1%	3.2%	3.2%	3.2%	4.0%	3.9%	3.9%	3.9%
3704 Subsistence allowance (local) - taxable	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%
3706 Entertainment allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3707 Share options exercised	14.5%	17.6%	17.6%	17.6%	8.9%	8.2%	8.2%	8.2%
3708 Public office allowance	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%
3710 Tool allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3711 Computer allowance	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
3712 Telephone/Cell phone allowance	0.9%	0.9%	0.9%	0.9%	1.1%	1.1%	1.1%	1.1%
3713 Other allowances - taxable	25.1%	27.5%	27.5%	27.5%	34.2%	40.0%	40.0%	40.0%
Other	0.5%	0.8%	0.8%	0.8%	0.9%	1.2%	1.2%	1.2%
Foreign allowances	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3713 New consolidated code 3713	22.3%	23.1%	23.1%	23.1%	26.3%	26.0%	26.0%	26.0%

- Includes only taxable allowances.
- As from the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 have been consolidated into source code 3713.
- Includes subsistence allowance (foreign travelling), employees broad-based share plan and vesting of equity instruments.
- Foreign taxable allowances (codes 3751 to 3766).

Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	1 553	52	1 515	57	1 602	64	1 275	52
B: = 0	29	1	36	1	60	2	67	3
C: 1 – 20 000	3 685	32	2 726	27	2 509	28	2 076	21
D: 20 001 – 30 000	3 047	40	2 343	28	2 058	26	1 746	22
E: 30 001 – 40 000	5 253	86	3 529	54	3 080	48	2 390	33
F: 40 001 – 50 000	7 076	125	5 564	95	4 873	89	3 253	55
G: 50 001 – 60 000	9 109	168	6 555	120	5 696	106	5 054	97
H: 60 001 – 70 000	11 379	219	8 474	162	7 067	136	5 648	114
I: 70 001 – 80 000	13 503	279	10 072	203	8 494	173	6 549	137
J: 80 001 – 90 000	14 972	335	11 241	245	9 680	214	7 202	166
K: 90 000 – 100 000	16 340	392	12 598	296	10 456	245	8 203	206
L: 100 001 – 110 000	17 224	434	13 699	337	11 279	280	8 963	238
M: 110 001 – 120 000	17 894	477	14 991	389	12 486	337	9 536	267
N: 120 001 – 130 000	18 155	504	15 631	425	13 305	371	10 312	301
O: 130 001 – 140 000	18 252	542	15 978	458	13 509	397	10 883	338
P: 140 001 – 150 000	18 409	570	16 045	482	13 863	427	11 184	356
Q: 150 001 – 200 000	87 311	3 125	79 874	2 706	71 607	2 502	59 029	2 142
R: 200 001 – 300 000	139 716	6 421	137 744	5 921	131 185	5 759	112 745	5 188
S: 300 001 – 400 000	84 038	5 066	91 122	5 005	95 271	5 178	91 195	5 069
T: 400 001 – 500 000	48 056	3 360	56 764	3 670	64 557	4 224	60 773	4 051
U: 500 001 – 750 000	47 666	3 742	60 543	4 335	74 114	5 479	78 477	6 080
V: 750 001 – 1 000 000	15 604	1 411	20 770	1 673	26 091	2 167	27 073	2 432
W: 1 000 001 – 2 000 000	14 757	1 458	19 495	1 740	23 756	2 224	23 331	2 418
X: 2 000 001 – 5 000 000	4 460	535	5 786	608	6 381	699	5 800	702
Y: 5 000 001 +	820	119	1 289	164	1 156	149	943	130
Total	618 308	29 493	614 384	29 202	614 135	31 324	553 707	30 619

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Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	0.8%	0.3%	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%
F: 40 001 – 50 000	1.1%	0.4%	0.9%	0.3%	0.8%	0.3%	0.6%	0.2%
G: 50 001 – 60 000	1.5%	0.6%	1.1%	0.4%	0.9%	0.3%	0.9%	0.3%
H: 60 001 – 70 000	1.8%	0.7%	1.4%	0.6%	1.2%	0.4%	1.0%	0.4%
I: 70 001 – 80 000	2.2%	0.9%	1.6%	0.7%	1.4%	0.6%	1.2%	0.4%
J: 80 001 – 90 000	2.4%	1.1%	1.8%	0.8%	1.6%	0.7%	1.3%	0.5%
K: 90 000 – 100 000	2.6%	1.3%	2.1%	1.0%	1.7%	0.8%	1.5%	0.7%
L: 100 001 – 110 000	2.8%	1.5%	2.2%	1.2%	1.8%	0.9%	1.6%	0.8%
M: 110 001 – 120 000	2.9%	1.6%	2.4%	1.3%	2.0%	1.1%	1.7%	0.9%
N: 120 001 – 130 000	2.9%	1.7%	2.5%	1.5%	2.2%	1.2%	1.9%	1.0%
O: 130 001 – 140 000	3.0%	1.8%	2.6%	1.6%	2.2%	1.3%	2.0%	1.1%
P: 140 001 – 150 000	3.0%	1.9%	2.6%	1.7%	2.3%	1.4%	2.0%	1.2%
Q: 150 001 – 200 000	14.1%	10.6%	13.0%	9.3%	11.7%	8.0%	10.7%	7.0%
R: 200 001 – 300 000	22.6%	21.8%	22.4%	20.3%	21.4%	18.4%	20.4%	16.9%
S: 300 001 – 400 000	13.6%	17.2%	14.8%	17.1%	15.5%	16.5%	16.5%	16.6%
T: 400 001 – 500 000	7.8%	11.4%	9.2%	12.6%	10.5%	13.5%	11.0%	13.2%
U: 500 001 – 750 000	7.7%	12.7%	9.9%	14.8%	12.1%	17.5%	14.2%	19.9%
V: 750 001 – 1 000 000	2.5%	4.8%	3.4%	5.7%	4.2%	6.9%	4.9%	7.9%
W: 1 000 001 – 2 000 000	2.4%	4.9%	3.2%	6.0%	3.9%	7.1%	4.2%	7.9%
X: 2 000 001 – 5 000 000	0.7%	1.8%	0.9%	2.1%	1.0%	2.2%	1.0%	2.3%
Y: 5 000 001 +	0.1%	0.4%	0.2%	0.6%	0.2%	0.5%	0.2%	0.4%
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, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	29	3	54	12	49	5	42	3
B: = 0	3	0	2	0	2	0	6	0
C: 1 – 20 000	55	0	45	0	59	0	97	1
D: 20 001 – 30 000	40	0	45	1	44	0	50	1
E: 30 001 – 40 000	55	0	72	1	53	1	60	1
F: 40 001 – 50 000	128	1	115	1	99	1	116	1
G: 50 001 – 60 000	204	1	196	2	145	1	136	2
H: 60 001 – 70 000	345	2	329	2	255	1	217	2
I: 70 001 – 80 000	462	2	542	5	354	3	227	2
J: 80 001 – 90 000	627	4	929	8	375	3	247	2
K: 90 000 – 100 000	1 003	4	1 274	11	416	5	264	2
L: 100 001 – 110 000	1 545	6	1 787	15	437	3	281	3
M: 110 001 – 120 000	2 175	8	2 361	20	542	3	308	3
N: 120 001 – 130 000	2 395	9	3 024	25	735	4	420	5
O: 130 001 – 140 000	2 394	8	3 237	26	1 137	6	612	7
P: 140 001 – 150 000	1 985	8	2 786	24	1 248	6	847	10
Q: 150 001 – 200 000	6 814	37	9 834	96	4 934	29	7 896	106
R: 200 001 – 300 000	6 084	83	9 958	151	6 020	61	6 540	114
S: 300 001 – 400 000	2 613	88	3 985	112	2 675	56	2 984	80
T: 400 001 – 500 000	1 747	99	3 316	170	2 363	77	1 673	74
U: 500 001 – 750 000	3 299	319	4 883	398	3 345	212	4 462	400
V: 750 001 – 1 000 000	2 229	379	2 797	438	2 201	236	2 631	301
W: 1 000 001 – 2 000 000	3 717	1 475	4 782	1 702	3 661	888	3 974	878
X: 2 000 001 – 5 000 000	1 881	2 253	2 516	2 757	1 851	1 452	1 715	1 197
Y: 5 000 001 +	608	3 036	864	4 569	650	2 583	503	2 339
Total	42 437	7 827	59 733	10 547	33 650	5 635	36 308	5 534

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Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	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%	0.2%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.5%	0.0%	0.3%	0.0%	0.4%	0.0%	0.4%	0.0%
H: 60 001 – 70 000	0.8%	0.0%	0.6%	0.0%	0.8%	0.0%	0.6%	0.0%
I: 70 001 – 80 000	1.1%	0.0%	0.9%	0.0%	1.1%	0.0%	0.6%	0.0%
J: 80 001 – 90 000	1.5%	0.0%	1.6%	0.1%	1.1%	0.1%	0.7%	0.0%
K: 90 000 – 100 000	2.4%	0.1%	2.1%	0.1%	1.2%	0.1%	0.7%	0.0%
L: 100 001 – 110 000	3.6%	0.1%	3.0%	0.1%	1.3%	0.1%	0.8%	0.1%
M: 110 001 – 120 000	5.1%	0.1%	4.0%	0.2%	1.6%	0.1%	0.8%	0.1%
N: 120 001 – 130 000	5.6%	0.1%	5.1%	0.2%	2.2%	0.1%	1.2%	0.1%
O: 130 001 – 140 000	5.6%	0.1%	5.4%	0.2%	3.4%	0.1%	1.7%	0.1%
P: 140 001 – 150 000	4.7%	0.1%	4.7%	0.2%	3.7%	0.1%	2.3%	0.2%
Q: 150 001 – 200 000	16.1%	0.5%	16.5%	0.9%	14.7%	0.5%	21.7%	1.9%
R: 200 001 – 300 000	14.3%	1.1%	16.7%	1.4%	17.9%	1.1%	18.0%	2.1%
S: 300 001 – 400 000	6.2%	1.1%	6.7%	1.1%	7.9%	1.0%	8.2%	1.4%
T: 400 001 – 500 000	4.1%	1.3%	5.6%	1.6%	7.0%	1.4%	4.6%	1.3%
U: 500 001 – 750 000	7.8%	4.1%	8.2%	3.8%	9.9%	3.8%	12.3%	7.2%
V: 750 001 – 1 000 000	5.3%	4.8%	4.7%	4.1%	6.5%	4.2%	7.2%	5.4%
W: 1 000 001 – 2 000 000	8.8%	18.8%	8.0%	16.1%	10.9%	15.8%	10.9%	15.9%
X: 2 000 001 – 5 000 000	4.4%	28.8%	4.2%	26.1%	5.5%	25.8%	4.7%	21.6%
Y: 5 000 001 +	1.4%	38.8%	1.4%	43.3%	1.9%	45.8%	1.4%	42.3%
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 allowance (code 3713)¹ by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	1 193	12	1 334	13	1 400	21	1 388	19
B: = 0	37	0	61	1	102	2	122	3
C: 1 – 20 000	9 043	22	8 203	21	9 287	23	11 519	28
D: 20 001 – 30 000	6 448	20	7 365	27	7 553	28	9 780	36
E: 30 001 – 40 000	10 909	40	10 182	44	9 998	44	11 349	45
F: 40 001 – 50 000	30 227	97	22 074	100	16 222	81	14 357	64
G: 50 001 – 60 000	38 132	145	37 895	185	37 980	205	29 934	159
H: 60 001 – 70 000	59 019	295	45 543	237	53 355	324	67 873	413
I: 70 001 – 80 000	72 516	409	52 134	316	54 007	354	66 007	441
J: 80 001 – 90 000	97 733	558	64 694	423	59 515	443	62 502	498
K: 90 000 – 100 000	89 357	566	79 361	593	68 364	558	67 064	558
L: 100 001 – 110 000	111 562	679	84 458	613	87 946	772	71 309	650
M: 110 001 – 120 000	86 121	651	109 746	820	77 052	706	86 304	863
N: 120 001 – 130 000	92 810	743	88 735	805	92 034	818	76 154	827
O: 130 001 – 140 000	88 247	776	88 457	830	111 009	1 006	71 293	808
P: 140 001 – 150 000	66 646	622	88 443	875	85 036	922	82 853	902
Q: 150 001 – 200 000	191 221	2 073	245 916	2 750	325 197	3 831	373 032	4 779
R: 200 001 – 300 000	168 358	2 593	205 003	3 144	263 504	4 095	292 505	5 177
S: 300 001 – 400 000	66 732	1 449	85 931	1 931	114 443	2 748	117 228	3 484
T: 400 001 – 500 000	32 540	856	42 904	1 192	58 282	1 852	52 441	2 136
U: 500 001 – 750 000	27 742	769	38 329	1 163	53 383	1 867	53 483	2 798
V: 750 001 – 1 000 000	8 469	240	11 441	355	15 352	548	13 990	806
W: 1 000 001 – 2 000 000	7 746	311	10 302	397	13 497	670	10 743	910
X: 2 000 001 – 5 000 000	2 213	155	2 667	202	3 174	316	2 530	421
Y: 5 000 001 +	379	44	508	71	467	110	352	91
Total	1 365 400	14 127	1 431 686	17 109	1 618 159	22 345	1 646 112	26 916

1. As from the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 have been consolidated into source code 3713.

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Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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%	0.1%	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	0.7%	0.2%	0.6%	0.1%	0.6%	0.1%	0.7%	0.1%
D: 20 001 – 30 000	0.5%	0.1%	0.5%	0.2%	0.5%	0.1%	0.6%	0.1%
E: 30 001 – 40 000	0.8%	0.3%	0.7%	0.3%	0.6%	0.2%	0.7%	0.2%
F: 40 001 – 50 000	2.2%	0.7%	1.5%	0.6%	1.0%	0.4%	0.9%	0.2%
G: 50 001 – 60 000	2.8%	1.0%	2.6%	1.1%	2.3%	0.9%	1.8%	0.6%
H: 60 001 – 70 000	4.3%	2.1%	3.2%	1.4%	3.3%	1.5%	4.1%	1.5%
I: 70 001 – 80 000	5.3%	2.9%	3.6%	1.8%	3.3%	1.6%	4.0%	1.6%
J: 80 001 – 90 000	7.2%	3.9%	4.5%	2.5%	3.7%	2.0%	3.8%	1.8%
K: 90 000 – 100 000	6.5%	4.0%	5.5%	3.5%	4.2%	2.5%	4.1%	2.1%
L: 100 001 – 110 000	8.2%	4.8%	5.9%	3.6%	5.4%	3.5%	4.3%	2.4%
M: 110 001 – 120 000	6.3%	4.6%	7.7%	4.8%	4.8%	3.2%	5.2%	3.2%
N: 120 001 – 130 000	6.8%	5.3%	6.2%	4.7%	5.7%	3.7%	4.6%	3.1%
O: 130 001 – 140 000	6.5%	5.5%	6.2%	4.9%	6.9%	4.5%	4.3%	3.0%
P: 140 001 – 150 000	4.9%	4.4%	6.2%	5.1%	5.3%	4.1%	5.0%	3.4%
Q: 150 001 – 200 000	14.0%	14.7%	17.2%	16.1%	20.1%	17.1%	22.7%	17.8%
R: 200 001 – 300 000	12.3%	18.4%	14.3%	18.4%	16.3%	18.3%	17.8%	19.2%
S: 300 001 – 400 000	4.9%	10.3%	6.0%	11.3%	7.1%	12.3%	7.1%	12.9%
T: 400 001 – 500 000	2.4%	6.1%	3.0%	7.0%	3.6%	8.3%	3.2%	7.9%
U: 500 001 – 750 000	2.0%	5.4%	2.7%	6.8%	3.3%	8.4%	3.2%	10.4%
V: 750 001 – 1 000 000	0.6%	1.7%	0.8%	2.1%	0.9%	2.5%	0.8%	3.0%
W: 1 000 001 – 2 000 000	0.6%	2.2%	0.7%	2.3%	0.8%	3.0%	0.7%	3.4%
X: 2 000 001 – 5 000 000	0.2%	1.1%	0.2%	1.2%	0.2%	1.4%	0.2%	1.6%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.4%	0.0%	0.5%	0.0%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	63 564	3 31	54 504	307	62 253	232	625 462	4 078
3802 Right of use of motor vehicle	107 976	3 888	106 141	3 935	104 444	4 080	95 986	4 047
3803 Right of use of asset	10 411	29	16 338	28	15 634	33	-	-
3804 Meals and refreshments vouchers	21 888	22	23 800	25	26 491	30	-	-
3805 Free or cheap residential / holiday accommodation	101 126	960	92 085	931	92 352	1 132	-	-
3806 Free or cheap services	127 276	262	133 796	281	137 362	338	-	-
3807 Low or interest-free loans: house	81 736	170	80 981	237	99 364	294	-	-
3808 Payment of employees' debt	215 797	985	259 389	1 178	305 007	1 802	-	-
3809 Bursaries and scholarships	10 713	68	9 567	75	9 480	75	-	-
3810 Medical aid paid on behalf of employee	956 517	5 940	944 590	6 208	989 482	6 894	934 153	7 457
Other ²	2 890	25	1 425	11	1 374	8	1 962	19
Foreign fringe benefits ³	410	19	686	52	872	50	1 202	74
Total	632 511	12 699	670 460	13 269	747 943	14 967	625 462	15 675
3801 New consolidated code 3801¹		2 827		3 063		3 935		4 078
Percentage of total								
3801 Acquisition of asset at less than the actual value ¹	2.6%		2.3%		1.5%		26.0%	
3802 Right of use of motor vehicle	30.6%		29.7%		27.3%		25.8%	
3803 Right of use of asset	0.2%		0.2%		0.2%		0.0%	
3804 Meals and refreshments vouchers	0.2%		0.2%		0.2%		0.0%	
3805 Free or cheap residential / holiday accommodation	7.6%		7.0%		7.6%		0.0%	
3806 Free or cheap services	2.1%		2.1%		2.3%		0.0%	
3807 Low or interest-free loans: house	1.3%		1.8%		2.0%		0.0%	
3808 Payment of employees' debt	7.8%		8.9%		12.0%		0.0%	
3809 Bursaries and scholarships	0.5%		0.6%		0.5%		0.0%	
3810 Medical aid paid on behalf of employee	46.8%		46.8%		46.1%		47.6%	
Other ²	0.2%		0.1%		0.1%		0.1%	
Foreign fringe benefits ³	0.1%		0.4%		0.3%		0.5%	
Total	100.0%		100.0%		100.0%		100.0%	
3801 New consolidated code 3801¹	22.3%		23.1%		26.3%		26.0%	

1. As from the 2010 tax year, fringe benefit source codes 3803 to 3809 have been consolidated into source code 3801.
 2. Includes insurance policies ceded to individual and any other benefit or asset received.
 3. Foreign fringe benefits (codes 3851 to 3863).

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Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset at less than the actual value (code 3801)¹ by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	636	5	735	3	877	5	851	3
B: = 0	20	0	25	0	61	0	44	0
C: 1 – 20 000	3 424	2	3 030	2	2 863	2	3 036	2
D: 20 001 – 30 000	2 585	2	2 672	2	2 656	2	2 548	3
E: 30 001 – 40 000	3 692	4	3 638	3	3 705	3	3 297	3
F: 40 001 – 50 000	7 259	6	5 998	5	5 667	5	4 323	4
G: 50 001 – 60 000	12 979	13	9 934	7	9 008	7	7 189	6
H: 60 001 – 70 000	22 082	24	16 398	14	14 297	13	10 902	10
I: 70 001 – 80 000	28 704	34	21 403	21	19 136	18	14 570	16
J: 80 001 – 90 000	34 324	57	24 691	29	23 637	24	18 034	22
K: 90 000 – 100 000	34 892	65	29 014	44	27 286	33	21 426	28
L: 100 001 – 110 000	34 521	71	30 606	49	29 968	44	23 227	39
M: 110 001 – 120 000	32 897	74	33 462	64	31 318	54	25 494	54
N: 120 001 – 130 000	31 776	78	34 343	75	32 099	63	26 024	61
O: 130 001 – 140 000	30 839	97	31 745	74	32 189	70	25 701	68
P: 140 001 – 150 000	28 546	98	30 819	88	31 387	80	24 405	65
Q: 150 001 – 200 000	99 706	311	114 938	355	129 835	388	108 156	375
R: 200 001 – 300 000	102 336	419	120 751	437	148 166	514	128 386	577
S: 300 001 – 400 000	46 163	207	58 145	254	75 872	344	67 171	424
T: 400 001 – 500 000	25 390	131	32 126	163	42 323	223	36 438	262
U: 500 001 – 750 000	26 047	196	34 545	234	45 859	313	41 767	369
V: 750 001 – 1 000 000	9 406	132	12 569	144	16 364	191	14 254	196
W: 1 000 001 – 2 000 000	10 274	372	13 385	391	16 863	543	13 346	507
X: 2 000 001 – 5 000 000	3 311	282	4 423	364	5 442	690	4 174	756
Y: 5 000 001 +	702	147	1 065	243	1 065	309	699	229
Total	632 511	2 827	670 460	3 063	747 943	3 935	625 462	4 078

1. As from the 2010 tax year, fringe benefit source codes 3803 to 3809 have been consolidated into source code 3801.

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset at less than the actual value (code 3801) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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%	0.2%	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%	0.1%	0.5%	0.1%	0.4%	0.0%	0.5%	0.1%
D: 20 001 – 30 000	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.1%	0.5%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	1.1%	0.2%	0.9%	0.2%	0.8%	0.1%	0.7%	0.1%
G: 50 001 – 60 000	2.1%	0.4%	1.5%	0.2%	1.2%	0.2%	1.1%	0.1%
H: 60 001 – 70 000	3.5%	0.8%	2.4%	0.5%	1.9%	0.3%	1.7%	0.3%
I: 70 001 – 80 000	4.5%	1.2%	3.2%	0.7%	2.6%	0.5%	2.3%	0.4%
J: 80 001 – 90 000	5.4%	2.0%	3.7%	0.9%	3.2%	0.6%	2.9%	0.5%
K: 90 000 – 100 000	5.5%	2.3%	4.3%	1.4%	3.6%	0.8%	3.4%	0.7%
L: 100 001 – 110 000	5.5%	2.5%	4.6%	1.6%	4.0%	1.1%	3.7%	0.9%
M: 110 001 – 120 000	5.2%	2.6%	5.0%	2.1%	4.2%	1.4%	4.1%	1.3%
N: 120 001 – 130 000	5.0%	2.8%	5.1%	2.4%	4.3%	1.6%	4.2%	1.5%
O: 130 001 – 140 000	4.9%	3.4%	4.7%	2.4%	4.3%	1.8%	4.1%	1.7%
P: 140 001 – 150 000	4.5%	3.5%	4.6%	2.9%	4.2%	2.0%	3.9%	1.6%
Q: 150 001 – 200 000	15.8%	11.0%	17.1%	11.6%	17.4%	9.9%	17.3%	9.2%
R: 200 001 – 300 000	16.2%	14.8%	18.0%	14.3%	19.8%	13.1%	20.5%	14.1%
S: 300 001 – 400 000	7.3%	7.3%	8.7%	8.3%	10.1%	8.7%	10.7%	10.4%
T: 400 001 – 500 000	4.0%	4.6%	4.8%	5.3%	5.7%	5.7%	5.8%	6.4%
U: 500 001 – 750 000	4.1%	6.9%	5.2%	7.6%	6.1%	7.9%	6.7%	9.0%
V: 750 001 – 1 000 000	1.5%	4.7%	1.9%	4.7%	2.2%	4.9%	2.3%	4.8%
W: 1 000 001 – 2 000 000	1.6%	13.2%	2.0%	12.8%	2.3%	13.8%	2.1%	12.4%
X: 2 000 001 – 5 000 000	0.5%	10.0%	0.7%	11.9%	0.7%	17.5%	0.7%	18.5%
Y: 5 000 001 +	0.1%	5.2%	0.2%	7.9%	0.1%	7.9%	0.1%	5.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Table A2.5.1: Assessed individual taxpayers: Allowances, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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 Travelling allowance	618 308	29 493	614 384	29 202	614 135	31 324	553 707	30 619
3702 Reimbursive travel allowance - taxable	118 189	1 648	131 844	1 908	149 208	2 533	147 890	2 608
3704 Subsistence allowance (local) - taxable	42 119	207	45 618	218	49 379	236	42 958	225
3706 Entertainment allowance	3 501	14	2 370	8	1 911	6	—	—
3707 Share options exercised	42 437	7 827	59 733	10 547	33 650	5 635	36 308	5 534
3708 Public office allowance	6 722	240	4 958	255	4 891	334	4 558	281
3710 Tool allowance	5 852	16	5 401	13	5 450	14	—	—
3711 Computer allowance	15 096	80	14 852	77	15 180	81	—	—
3712 Telephone/Cell phone allowance	118 655	490	129 173	546	160 213	665	—	—
3713 Other allowances - taxable ²	1 222 296	13 526	1 279 890	16 465	1 435 405	21 577	1 646 112	26 916
Other ³	4 648	280	5 209	479	12 715	575	11 754	809
Foreign allowances ⁴	707	38	790	74	1 067	130	1 396	225
Total	53 860	14 127	59 792	17 109	63 112	22 345	1 646 112	26 916
3713 New consolidated code 3713 ²	1 365 400	14 127	1 431 686	17 109	1 618 159	22 345	1 646 112	26 916
Percentage of total								
3701 Travelling allowance	54.8%	48.8%	48.8%	48.8%	49.6%	45.6%	45.6%	45.6%
3702 Reimbursive travel allowance - taxable	3.1%	3.2%	3.2%	3.2%	4.0%	3.9%	3.9%	3.9%
3704 Subsistence allowance (local) - taxable	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%
3706 Entertainment allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3707 Share options exercised	14.5%	17.6%	17.6%	17.6%	8.9%	8.2%	8.2%	8.2%
3708 Public office allowance	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%
3710 Tool allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3711 Computer allowance	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
3712 Telephone/Cell phone allowance	0.9%	0.9%	0.9%	0.9%	1.1%	1.1%	1.1%	1.1%
3713 Other allowances - taxable	25.1%	27.5%	27.5%	27.5%	34.2%	40.0%	40.0%	40.0%
Other	0.5%	0.8%	0.8%	0.8%	0.9%	1.2%	1.2%	1.2%
Foreign allowances	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3713 New consolidated code 3713	22.3%	23.1%	23.1%	23.1%	26.3%	26.0%	26.0%	26.0%

- Includes only taxable allowances.
- As from the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 have been consolidated into source code 3713.
- Includes subsistence allowance (foreign travelling), employees broad-based share plan and vesting of equity instruments.
- Foreign taxable allowances (codes 3751 to 3766).

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%
F: 40 001 – 50 000	0.5%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.1%
G: 50 001 – 60 000	0.6%	0.3%	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%
H: 60 001 – 70 000	0.9%	0.4%	0.7%	0.3%	0.6%	0.3%	0.6%	0.2%
I: 70 001 – 80 000	1.0%	0.5%	0.7%	0.3%	0.7%	0.3%	0.7%	0.3%
J: 80 001 – 90 000	1.2%	0.6%	1.0%	0.4%	0.9%	0.4%	0.9%	0.4%
K: 90 000 – 100 000	1.7%	0.8%	1.3%	0.6%	1.1%	0.5%	1.0%	0.4%
L: 100 001 – 110 000	1.9%	0.9%	1.5%	0.7%	1.5%	0.7%	1.2%	0.6%
M: 110 001 – 120 000	2.3%	1.2%	1.9%	1.0%	1.7%	0.8%	1.5%	0.7%
N: 120 001 – 130 000	2.5%	1.4%	2.2%	1.2%	1.9%	1.0%	1.7%	0.8%
O: 130 001 – 140 000	2.7%	1.7%	2.4%	1.4%	2.1%	1.2%	2.0%	1.1%
P: 140 001 – 150 000	3.0%	1.9%	2.6%	1.6%	2.4%	1.4%	2.1%	1.2%
Q: 150 001 – 200 000	15.7%	11.5%	14.6%	10.2%	13.4%	9.0%	12.3%	8.0%
R: 200 001 – 300 000	25.4%	22.7%	25.5%	21.5%	24.6%	20.0%	24.5%	19.5%
S: 300 001 – 400 000	14.2%	15.6%	15.3%	16.1%	16.0%	16.1%	16.8%	16.4%
T: 400 001 – 500 000	8.1%	10.3%	8.8%	10.6%	9.3%	10.8%	10.1%	11.4%
U: 500 001 – 750 000	8.6%	12.6%	9.9%	13.9%	10.9%	14.8%	11.4%	15.2%
V: 750 001 – 1 000 000	3.4%	6.2%	3.9%	6.8%	4.3%	7.2%	4.6%	7.7%
W: 1 000 001 – 2 000 000	3.6%	7.2%	4.1%	8.2%	4.8%	9.8%	5.0%	10.2%
X: 2 000 001 – 5 000 000	1.1%	2.8%	1.4%	3.5%	1.6%	3.9%	1.7%	4.3%
Y: 5 000 001 +	0.2%	0.7%	0.3%	0.9%	0.3%	1.0%	0.3%	1.0%
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, 2007 – 2010

Taxable income group	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
	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	1 510	14	1 128	10	1 202	12	1 291	13
B: = 0	19	0	25	0	65	0	51	0
C: 1 – 20 000	4 429	11	2 926	8	2 724	8	3 528	10
D: 20 001 – 30 000	3 978	13	2 822	8	2 599	8	3 472	16
E: 30 001 – 40 000	6 402	21	4 068	15	3 991	16	4 371	21
F: 40 001 – 50 000	14 998	51	8 878	31	5 626	19	4 641	15
G: 50 001 – 60 000	20 006	73	15 506	49	12 476	45	8 577	32
H: 60 001 – 70 000	30 154	116	20 691	72	18 903	71	19 112	85
I: 70 001 – 80 000	38 943	148	26 606	100	23 077	90	21 355	94
J: 80 001 – 90 000	52 270	218	34 096	142	29 125	123	25 930	127
K: 90 000 – 100 000	47 453	194	45 743	219	37 414	174	30 321	152
L: 100 001 – 110 000	53 065	204	42 724	193	49 850	275	36 488	187
M: 110 001 – 120 000	47 302	204	48 141	206	41 634	206	47 546	296
N: 120 001 – 130 000	47 325	207	44 777	202	40 905	193	37 241	208
O: 130 001 – 140 000	50 615	239	41 862	198	45 302	214	34 290	185
P: 140 001 – 150 000	42 145	212	45 399	225	40 074	201	33 914	186
Q: 150 001 – 200 000	144 773	827	156 482	883	174 069	987	167 778	1 017
R: 200 001 – 300 000	159 205	1 135	172 446	1 201	188 608	1 313	190 363	1 446
S: 300 001 – 400 000	76 115	659	87 866	745	102 423	860	101 385	969
T: 400 001 – 500 000	41 066	412	48 475	473	57 193	550	55 570	631
U: 500 001 – 750 000	41 143	484	51 024	584	61 741	711	60 323	834
V: 750 001 – 1 000 000	14 344	194	18 132	246	21 905	309	20 923	365
W: 1 000 001 – 2 000 000	14 236	213	18 104	278	21 419	367	19 397	407
X: 2 000 001 – 5 000 000	4 183	71	5 427	96	5 997	120	5 371	138
Y: 5 000 001 +	838	18	1 242	25	1 160	24	915	24
Total	956 517	5 940	944 590	6 208	989 482	6 894	934 153	7 457

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% 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	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	0.1%	0.3%	0.1%	0.4%	0.2%
E: 30 001 – 40 000	0.7%	0.4%	0.4%	0.2%	0.4%	0.2%	0.5%	0.3%
F: 40 001 – 50 000	1.6%	0.9%	0.9%	0.5%	0.6%	0.3%	0.5%	0.2%
G: 50 001 – 60 000	2.1%	1.2%	1.6%	0.8%	1.3%	0.7%	0.9%	0.4%
H: 60 001 – 70 000	3.2%	2.0%	2.2%	1.2%	1.9%	1.0%	2.0%	1.1%
I: 70 001 – 80 000	4.1%	2.5%	2.8%	1.6%	2.3%	1.3%	2.3%	1.3%
J: 80 001 – 90 000	5.5%	3.7%	3.6%	2.3%	2.9%	1.8%	2.8%	1.7%
K: 90 000 – 100 000	5.0%	3.3%	4.8%	3.5%	3.8%	2.5%	3.2%	2.0%
L: 100 001 – 110 000	5.5%	3.4%	4.5%	3.1%	5.0%	4.0%	3.9%	2.5%
M: 110 001 – 120 000	4.9%	3.4%	5.1%	3.3%	4.2%	3.0%	5.1%	4.0%
N: 120 001 – 130 000	4.9%	3.5%	4.7%	3.3%	4.1%	2.8%	4.0%	2.8%
O: 130 001 – 140 000	5.3%	4.0%	4.4%	3.2%	4.6%	3.1%	3.7%	2.5%
P: 140 001 – 150 000	4.4%	3.6%	4.8%	3.6%	4.0%	2.9%	3.6%	2.5%
Q: 150 001 – 200 000	15.1%	13.9%	16.6%	14.2%	17.6%	14.3%	18.0%	13.6%
R: 200 001 – 300 000	16.6%	19.1%	18.3%	19.3%	19.1%	19.0%	20.4%	19.4%
S: 300 001 – 400 000	8.0%	11.1%	9.3%	12.0%	10.4%	12.5%	10.9%	13.0%
T: 400 001 – 500 000	4.3%	6.9%	5.1%	7.6%	5.8%	8.0%	5.9%	8.5%
U: 500 001 – 750 000	4.3%	8.1%	5.4%	9.4%	6.2%	10.3%	6.5%	11.2%
V: 750 001 – 1 000 000	1.5%	3.3%	1.9%	4.0%	2.2%	4.5%	2.2%	4.9%
W: 1 000 001 – 2 000 000	1.5%	3.6%	1.9%	4.5%	2.2%	5.3%	2.1%	5.5%
X: 2 000 001 – 5 000 000	0.4%	1.2%	0.6%	1.5%	0.6%	1.7%	0.6%	1.8%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Table A2.7.1: Assessed individual taxpayers: Deductions, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	1 673 770	15 089	1 645 175	16 460	1 773 554	19 464	1 828 927	21 926
4003 Provident fund contributions	161	1	531	3	120	1	77	1
4006 Current retirement annuity fund	1 257 770	8 374	1 181 053	9 223	1 228 494	10 166	1 220 337	10 654
4007 Arrears retirement annuity fund	13 191	16	15 207	43	19 239	31	23 009	32
4008 Medical expenses (total)	1 901 474	17 357	1 907 976	19 084	2 068 933	22 249	2 096 831	28 620
4009 Medical expenses (disabled)	16 975	584	27 163	1 128	29 809	1 101	26 997	1 119
4011 Donations	52 668	159	41 857	232	49 493	308	48 942	310
4014 Travel expenses - fixed cost - business cost claimed against allowance	503 933	17 866	504 967	18 909	518 416	21 624	471 224	20 606
4015 Travel expenses - actual business cost	21 012	648	33 661	1 024	36 351	1 107	34 071	1 027
4016 Other	124 629	4 605	123 579	4 973	130 731	5 133	113 707	4 493
4017 Subsistence allowance - local	7 148	60	6 753	64	7 183	69	5 974	57
4018 Income protection contributions	57 969	266	66 679	328	81 673	408	97 481	520
4027 Depreciation	25 424	174	23 601	213	27 127	256	23 853	231
4028 Home office expense	21 190	280	23 149	382	27 747	451	26 634	428
Other ¹	41 772	97	56 857	254	67 710	736	72 953	934
Total		65 575		72 319		83 102		90 959
Percentage of total								
4001 Current pension fund contributions		23.0%		22.8%		23.4%		24.1%
4003 Provident fund contributions		0.0%		0.0%		0.0%		0.0%
4006 Current retirement annuity fund		12.8%		12.8%		12.2%		11.7%
4007 Arrears retirement annuity fund		0.0%		0.1%		0.0%		0.0%
4008 Medical expenses (total)		26.5%		26.4%		26.8%		31.5%
4009 Medical expenses (disabled)		0.9%		1.6%		1.3%		1.2%
4011 Donations		0.2%		0.3%		0.4%		0.3%
4014 Travel expenses - fixed cost - business cost claimed against allowance		27.2%		26.1%		26.0%		22.7%
4015 Travel expenses - actual business cost		1.0%		1.4%		1.3%		1.1%
4016 Other		7.0%		6.9%		6.2%		4.9%
4017 Subsistence allowance - local		0.1%		0.1%		0.1%		0.1%
4018 Income protection contributions		0.4%		0.5%		0.5%		0.6%
4027 Depreciation		0.3%		0.3%		0.3%		0.3%
4028 Home office expense		0.4%		0.5%		0.5%		0.5%
Other ¹		0.1%		0.4%		0.9%		1.0%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes arrear pension and provident fund contributions, tool, entertainment and foreign subsistence allowances and other deductions.

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2 478	18	1 552	13	1 592	16	1 708	17
B: = 0	49	0	38	0	69	1	82	1
C: 1 – 20 000	9 097	15	5 929	9	4 945	7	6 298	8
D: 20 001 – 30 000	7 819	16	5 919	11	5 919	11	6 745	12
E: 30 001 – 40 000	14 010	37	9 186	23	8 459	20	8 640	20
F: 40 001 – 50 000	38 157	121	25 088	78	16 219	50	12 599	38
G: 50 001 – 60 000	50 968	190	44 063	160	41 516	154	30 082	113
H: 60 001 – 70 000	75 112	322	52 823	220	57 852	240	70 281	301
I: 70 001 – 80 000	98 563	488	61 345	292	59 904	283	68 015	328
J: 80 001 – 90 000	125 380	695	80 891	445	66 649	354	66 063	357
K: 90 000 – 100 000	121 214	763	94 152	570	80 688	487	72 795	437
L: 100 001 – 110 000	144 610	1 008	108 293	748	99 113	654	80 275	535
M: 110 001 – 120 000	105 344	768	130 911	986	89 390	646	96 419	702
N: 120 001 – 130 000	115 184	935	101 548	797	110 035	898	84 701	667
O: 130 001 – 140 000	101 976	862	103 129	889	123 746	1 083	80 969	694
P: 140 001 – 150 000	79 738	710	99 195	902	93 384	846	97 985	936
Q: 150 001 – 200 000	223 751	2 188	279 012	2 802	357 591	3 755	418 555	4 642
R: 200 001 – 300 000	188 401	2 311	222 868	2 795	278 853	3 684	332 935	4 729
S: 300 001 – 400 000	76 924	1 246	94 912	1 537	119 395	2 001	130 450	2 396
T: 400 001 – 500 000	38 170	750	48 340	961	61 527	1 261	61 750	1 378
U: 500 001 – 750 000	33 230	787	44 468	1 060	58 608	1 491	65 373	1 870
V: 750 001 – 1 000 000	10 315	301	13 969	409	17 685	562	18 107	694
W: 1 000 001 – 2 000 000	9 887	358	13 153	478	15 694	630	14 117	723
X: 2 000 001 – 5 000 000	2 837	150	3 620	200	3 965	249	3 420	258
Y: 5 000 001 +	556	51	771	74	756	83	563	68
Total	1 673 770	15 089	1 645 175	16 460	1 773 554	19 464	1 828 927	21 926

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Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
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%	0.1%	0.4%	0.1%	0.3%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	2.3%	0.8%	1.5%	0.5%	0.9%	0.3%	0.7%	0.2%
G: 50 001 – 60 000	3.0%	1.3%	2.7%	1.0%	2.3%	0.8%	1.6%	0.5%
H: 60 001 – 70 000	4.5%	2.1%	3.2%	1.3%	3.3%	1.2%	3.8%	1.4%
I: 70 001 – 80 000	5.9%	3.2%	3.7%	1.8%	3.4%	1.5%	3.7%	1.5%
J: 80 001 – 90 000	7.5%	4.6%	4.9%	2.7%	3.8%	1.8%	3.6%	1.6%
K: 90 000 – 100 000	7.2%	5.1%	5.7%	3.5%	4.5%	2.5%	4.0%	2.0%
L: 100 001 – 110 000	8.6%	6.7%	6.6%	4.5%	5.6%	3.4%	4.4%	2.4%
M: 110 001 – 120 000	6.3%	5.1%	8.0%	6.0%	5.0%	3.3%	5.3%	3.2%
N: 120 001 – 130 000	6.9%	6.2%	6.2%	4.8%	6.2%	4.6%	4.6%	3.0%
O: 130 001 – 140 000	6.1%	5.7%	6.3%	5.4%	7.0%	5.6%	4.4%	3.2%
P: 140 001 – 150 000	4.8%	4.7%	6.0%	5.5%	5.3%	4.3%	5.4%	4.3%
Q: 150 001 – 200 000	13.4%	14.5%	17.0%	17.0%	20.2%	19.3%	22.9%	21.2%
R: 200 001 – 300 000	11.3%	15.3%	13.5%	17.0%	15.7%	18.9%	18.2%	21.6%
S: 300 001 – 400 000	4.6%	8.3%	5.8%	9.3%	6.7%	10.3%	7.1%	10.9%
T: 400 001 – 500 000	2.3%	5.0%	2.9%	5.8%	3.5%	6.5%	3.4%	6.3%
U: 500 001 – 750 000	2.0%	5.2%	2.7%	6.4%	3.3%	7.7%	3.6%	8.5%
V: 750 001 – 1 000 000	0.6%	2.0%	0.8%	2.5%	1.0%	2.9%	1.0%	3.2%
W: 1 000 001 – 2 000 000	0.6%	2.4%	0.8%	2.9%	0.9%	3.2%	0.8%	3.3%
X: 2 000 001 – 5 000 000	0.2%	1.0%	0.2%	1.2%	0.2%	1.3%	0.2%	1.2%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.4%	0.0%	0.4%	0.0%	0.3%
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, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	4 848	19	4 712	20	4 884	23	4 501	20
B: = 0	1 366	2	1 214	3	1 106	2	1 021	2
C: 1 – 20 000	18 140	58	14 325	51	13 191	49	12 060	46
D: 20 001 – 30 000	13 276	51	9 919	42	9 131	41	7 992	36
E: 30 001 – 40 000	21 865	93	15 382	73	12 611	65	9 818	52
F: 40 001 – 50 000	27 494	107	22 420	101	19 727	101	13 824	78
G: 50 001 – 60 000	30 723	123	25 138	108	24 987	108	21 481	111
H: 60 001 – 70 000	38 949	149	27 816	123	26 813	119	28 244	118
I: 70 001 – 80 000	51 719	180	32 092	138	28 744	132	27 478	125
J: 80 001 – 90 000	67 277	217	41 793	166	32 051	146	29 016	138
K: 90 000 – 100 000	72 582	237	48 328	184	38 682	167	31 546	150
L: 100 001 – 110 000	91 943	281	60 815	221	46 565	192	36 147	171
M: 110 001 – 120 000	68 261	252	77 323	344	45 820	197	42 935	186
N: 120 001 – 130 000	77 998	277	59 327	246	62 846	241	42 464	195
O: 130 001 – 140 000	67 481	267	63 990	256	71 565	269	42 182	201
P: 140 001 – 150 000	55 030	236	60 719	253	54 415	240	57 285	240
Q: 150 001 – 200 000	169 809	928	186 765	1 005	228 403	1 145	259 727	1 223
R: 200 001 – 300 000	169 668	1 318	179 702	1 404	210 168	1 573	241 164	1 720
S: 300 001 – 400 000	83 313	899	92 667	1 009	107 142	1 136	113 929	1 194
T: 400 001 – 500 000	45 736	628	53 650	749	63 160	862	64 090	901
U: 500 001 – 750 000	45 338	822	57 151	1 050	70 411	1 287	76 730	1 430
V: 750 001 – 1 000 000	15 170	368	20 011	510	25 283	645	26 615	733
W: 1 000 001 – 2 000 000	14 620	480	18 986	641	23 307	833	23 363	946
X: 2 000 001 – 5 000 000	4 396	276	5 652	340	6 372	427	5 778	447
Y: 5 000 001 +	768	106	1 156	186	1 110	166	947	191
Total	1 257 770	8 374	1 181 053	9 223	1 228 494	10 166	1 220 337	10 654

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Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.4%	0.7%	1.2%	0.6%	1.1%	0.5%	1.0%	0.4%
D: 20 001 – 30 000	1.1%	0.6%	0.8%	0.5%	0.7%	0.4%	0.7%	0.3%
E: 30 001 – 40 000	1.7%	1.1%	1.3%	0.8%	1.0%	0.6%	0.8%	0.5%
F: 40 001 – 50 000	2.2%	1.3%	1.9%	1.1%	1.6%	1.0%	1.1%	0.7%
G: 50 001 – 60 000	2.4%	1.5%	2.1%	1.2%	2.0%	1.1%	1.8%	1.0%
H: 60 001 – 70 000	3.1%	1.8%	2.4%	1.3%	2.2%	1.2%	2.3%	1.1%
I: 70 001 – 80 000	4.1%	2.1%	2.7%	1.5%	2.3%	1.3%	2.3%	1.2%
J: 80 001 – 90 000	5.3%	2.6%	3.5%	1.8%	2.6%	1.4%	2.4%	1.3%
K: 90 000 – 100 000	5.8%	2.8%	4.1%	2.0%	3.1%	1.6%	2.6%	1.4%
L: 100 001 – 110 000	7.3%	3.4%	5.1%	2.4%	3.8%	1.9%	3.0%	1.6%
M: 110 001 – 120 000	5.4%	3.0%	6.5%	3.7%	3.7%	1.9%	3.5%	1.8%
N: 120 001 – 130 000	6.2%	3.3%	5.0%	2.7%	5.1%	2.4%	3.5%	1.8%
O: 130 001 – 140 000	5.4%	3.2%	5.4%	2.8%	5.8%	2.6%	3.5%	1.9%
P: 140 001 – 150 000	4.4%	2.8%	5.1%	2.7%	4.4%	2.4%	4.7%	2.3%
Q: 150 001 – 200 000	13.5%	11.1%	15.8%	10.9%	18.6%	11.3%	21.3%	11.5%
R: 200 001 – 300 000	13.5%	15.7%	15.2%	15.2%	17.1%	15.5%	19.8%	16.1%
S: 300 001 – 400 000	6.6%	10.7%	7.8%	10.9%	8.7%	11.2%	9.3%	11.2%
T: 400 001 – 500 000	3.6%	7.5%	4.5%	8.1%	5.1%	8.5%	5.3%	8.5%
U: 500 001 – 750 000	3.6%	9.8%	4.8%	11.4%	5.7%	12.7%	6.3%	13.4%
V: 750 001 – 1 000 000	1.2%	4.4%	1.7%	5.5%	2.1%	6.3%	2.2%	6.9%
W: 1 000 001 – 2 000 000	1.2%	5.7%	1.6%	6.9%	1.9%	8.2%	1.9%	8.9%
X: 2 000 001 – 5 000 000	0.3%	3.3%	0.5%	3.7%	0.5%	4.2%	0.5%	4.2%
Y: 5 000 001 +	0.1%	1.3%	0.1%	2.0%	0.1%	1.6%	0.1%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	46 373	1 258	42 795	1 250	43 385	1 361	42 779	4 628
B: = 0	39	1	65	2	179	5	180	6
C: 1 – 20 000	36 655	554	28 129	491	26 697	519	28 365	539
D: 20 001 – 30 000	27 798	398	21 602	343	20 764	367	21 917	371
E: 30 001 – 40 000	40 982	537	30 282	461	28 169	462	27 258	464
F: 40 001 – 50 000	64 468	669	48 892	603	41 439	616	34 341	569
G: 50 001 – 60 000	77 851	749	64 274	678	62 333	721	54 389	756
H: 60 001 – 70 000	98 888	863	75 826	772	76 514	794	80 843	860
I: 70 001 – 80 000	114 784	919	83 447	803	83 332	864	85 556	914
J: 80 001 – 90 000	129 399	958	96 134	867	87 600	863	88 836	971
K: 90 000 – 100 000	128 181	994	105 811	918	97 661	921	91 949	953
L: 100 001 – 110 000	134 251	937	116 444	979	108 269	955	96 047	959
M: 110 001 – 120 000	105 230	829	124 441	945	99 994	942	104 006	999
N: 120 001 – 130 000	111 644	822	101 262	843	112 721	991	93 684	942
O: 130 001 – 140 000	94 840	692	101 783	822	109 853	894	86 991	933
P: 140 001 – 150 000	76 944	591	93 329	730	92 081	832	95 541	972
Q: 150 001 – 200 000	230 726	1 933	282 082	2 468	350 136	3 165	383 751	3 954
R: 200 001 – 300 000	206 788	1 868	249 253	2 428	302 902	3 132	335 886	3 984
S: 300 001 – 400 000	80 569	765	107 054	1 102	139 232	1 516	149 384	1 916
T: 400 001 – 500 000	36 895	370	50 955	550	70 968	808	74 153	1 021
U: 500 001 – 750 000	33 800	360	48 418	571	67 560	844	74 871	1 103
V: 750 001 – 1 000 000	10 833	123	15 969	199	21 850	299	22 471	376
W: 1 000 001 – 2 000 000	10 086	121	14 750	189	19 448	290	18 352	325
X: 2 000 001 – 5 000 000	2 921	37	4 152	57	4 942	75	4 511	92
Y: 5 000 001 +	529	7	827	12	904	15	770	15
Total	1 901 474	17 357	1 907 976	19 084	2 068 933	22 249	2 096 831	28 620

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Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	2.4%	7.2%	2.2%	6.6%	2.1%	6.1%	2.0%	16.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.9%	3.2%	1.5%	2.6%	1.3%	2.3%	1.4%	1.9%
D: 20 001 – 30 000	1.5%	2.3%	1.1%	1.8%	1.0%	1.7%	1.0%	1.3%
E: 30 001 – 40 000	2.2%	3.1%	1.6%	2.4%	1.4%	2.1%	1.3%	1.6%
F: 40 001 – 50 000	3.4%	3.9%	2.6%	3.2%	2.0%	2.8%	1.6%	2.0%
G: 50 001 – 60 000	4.1%	4.3%	3.4%	3.6%	3.0%	3.2%	2.6%	2.6%
H: 60 001 – 70 000	5.2%	5.0%	4.0%	4.0%	3.7%	3.6%	3.9%	3.0%
I: 70 001 – 80 000	6.0%	5.3%	4.4%	4.2%	4.0%	3.9%	4.1%	3.2%
J: 80 001 – 90 000	6.8%	5.5%	5.0%	4.5%	4.2%	3.9%	4.2%	3.4%
K: 90 000 – 100 000	6.7%	5.7%	5.5%	4.8%	4.7%	4.1%	4.4%	3.3%
L: 100 001 – 110 000	7.1%	5.4%	6.1%	5.1%	5.2%	4.3%	4.6%	3.3%
M: 110 001 – 120 000	5.5%	4.8%	6.5%	5.0%	4.8%	4.2%	5.0%	3.5%
N: 120 001 – 130 000	5.9%	4.7%	5.3%	4.4%	5.4%	4.5%	4.5%	3.3%
O: 130 001 – 140 000	5.0%	4.0%	5.3%	4.3%	5.3%	4.0%	4.1%	3.3%
P: 140 001 – 150 000	4.0%	3.4%	4.9%	3.8%	4.5%	3.7%	4.6%	3.4%
Q: 150 001 – 200 000	12.1%	11.1%	14.8%	12.9%	16.9%	14.2%	18.3%	13.8%
R: 200 001 – 300 000	10.9%	10.8%	13.1%	12.7%	14.6%	14.1%	16.0%	13.9%
S: 300 001 – 400 000	4.2%	4.4%	5.6%	5.8%	6.7%	6.8%	7.1%	6.7%
T: 400 001 – 500 000	1.9%	2.1%	2.7%	2.9%	3.4%	3.6%	3.5%	3.6%
U: 500 001 – 750 000	1.8%	2.1%	2.5%	3.0%	3.3%	3.8%	3.6%	3.9%
V: 750 001 – 1 000 000	0.6%	0.7%	0.8%	1.0%	1.1%	1.3%	1.1%	1.3%
W: 1 000 001 – 2 000 000	0.5%	0.7%	0.8%	1.0%	0.9%	1.3%	0.9%	1.1%
X: 2 000 001 – 5 000 000	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	752	49	1 064	270	1 063	75	733	62
B: = 0	2	0	4	0	6	0	3	0
C: 1 – 20 000	442	14	541	22	547	25	385	19
D: 20 001 – 30 000	363	13	430	16	401	16	290	13
E: 30 001 – 40 000	531	15	611	20	569	20	397	16
F: 40 001 – 50 000	552	15	785	23	815	27	557	20
G: 50 001 – 60 000	721	20	920	25	915	27	771	25
H: 60 001 – 70 000	857	23	1 063	28	1 064	31	850	27
I: 70 001 – 80 000	811	20	1 156	31	1 122	31	915	26
J: 80 001 – 90 000	841	20	1 193	30	1 162	31	1 004	31
K: 90 000 – 100 000	793	21	1 258	31	1 196	35	1 011	31
L: 100 001 – 110 000	774	20	1 325	32	1 276	34	1 069	35
M: 110 001 – 120 000	757	19	1 199	31	1 193	32	1 040	33
N: 120 001 – 130 000	685	18	1 225	30	1 227	34	1 042	33
O: 130 001 – 140 000	545	15	1 142	28	1 234	34	1 035	32
P: 140 001 – 150 000	537	15	1 089	29	1 152	32	1 002	31
Q: 150 001 – 200 000	1 924	60	3 444	100	3 992	120	4 152	136
R: 200 001 – 300 000	2 169	79	3 635	123	4 339	154	4 434	173
S: 300 001 – 400 000	1 062	45	1 877	77	2 319	94	2 251	103
T: 400 001 – 500 000	597	27	1 024	47	1 377	66	1 366	76
U: 500 001 – 750 000	673	36	1 136	59	1 512	85	1 487	91
V: 750 001 – 1 000 000	234	14	411	25	554	34	544	40
W: 1 000 001 – 2 000 000	255	17	436	32	559	44	495	48
X: 2 000 001 – 5 000 000	81	8	161	13	179	16	149	17
Y: 5 000 001 +	17	1	34	4	36	5	15	2
Total	16 975	584	27 163	1 128	29 809	1 101	26 997	1 119

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Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	4.4%	8.5%	3.9%	23.9%	3.6%	6.8%	2.7%	5.5%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.6%	2.4%	2.0%	1.9%	1.8%	2.3%	1.4%	1.7%
D: 20 001 – 30 000	2.1%	2.2%	1.6%	1.4%	1.3%	1.4%	1.1%	1.2%
E: 30 001 – 40 000	3.1%	2.5%	2.2%	1.8%	1.9%	1.8%	1.5%	1.4%
F: 40 001 – 50 000	3.3%	2.6%	2.9%	2.0%	2.7%	2.4%	2.1%	1.8%
G: 50 001 – 60 000	4.2%	3.4%	3.4%	2.2%	3.1%	2.5%	2.9%	2.2%
H: 60 001 – 70 000	5.0%	4.0%	3.9%	2.5%	3.6%	2.8%	3.1%	2.4%
I: 70 001 – 80 000	4.8%	3.4%	4.3%	2.7%	3.8%	2.8%	3.4%	2.3%
J: 80 001 – 90 000	5.0%	3.4%	4.4%	2.7%	3.9%	2.8%	3.7%	2.7%
K: 90 000 – 100 000	4.7%	3.6%	4.6%	2.7%	4.0%	3.1%	3.7%	2.8%
L: 100 001 – 110 000	4.6%	3.4%	4.9%	2.9%	4.3%	3.1%	4.0%	3.2%
M: 110 001 – 120 000	4.5%	3.2%	4.4%	2.7%	4.0%	2.9%	3.9%	2.9%
N: 120 001 – 130 000	4.0%	3.0%	4.5%	2.7%	4.1%	3.0%	3.9%	3.0%
O: 130 001 – 140 000	3.2%	2.6%	4.2%	2.5%	4.1%	3.1%	3.8%	2.9%
P: 140 001 – 150 000	3.2%	2.6%	4.0%	2.6%	3.9%	2.9%	3.7%	2.8%
Q: 150 001 – 200 000	11.3%	10.4%	12.7%	8.9%	13.4%	10.9%	15.4%	12.1%
R: 200 001 – 300 000	12.8%	13.5%	13.4%	10.9%	14.6%	14.0%	16.4%	15.5%
S: 300 001 – 400 000	6.3%	7.7%	6.9%	6.8%	7.8%	8.5%	8.3%	9.2%
T: 400 001 – 500 000	3.5%	4.7%	3.8%	4.2%	4.6%	6.0%	5.1%	6.8%
U: 500 001 – 750 000	4.0%	6.1%	4.2%	5.3%	5.1%	7.8%	5.5%	8.2%
V: 750 001 – 1 000 000	1.4%	2.4%	1.5%	2.2%	1.9%	3.0%	2.0%	3.5%
W: 1 000 001 – 2 000 000	1.5%	3.0%	1.6%	2.8%	1.9%	4.0%	1.8%	4.2%
X: 2 000 001 – 5 000 000	0.5%	1.3%	0.6%	1.2%	0.6%	1.5%	0.6%	1.5%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.4%	0.1%	0.4%	0.1%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	861	27	895	32	904	36	699	29
B: = 0	16	1	7	0	10	0	10	0
C: 1 – 20 000	1 582	22	1 201	19	1 228	19	859	15
D: 20 001 – 30 000	1 633	28	1 088	19	1 063	19	793	16
E: 30 001 – 40 000	3 416	67	2 029	41	1 713	36	1 170	24
F: 40 001 – 50 000	4 840	95	3 586	75	3 149	73	1 858	42
G: 50 001 – 60 000	6 176	126	4 385	93	3 749	85	3 262	78
H: 60 001 – 70 000	7 686	162	5 727	127	4 665	108	3 780	92
I: 70 001 – 80 000	9 500	207	6 980	157	5 843	141	4 425	109
J: 80 001 – 90 000	10 715	246	8 032	191	6 871	173	5 135	133
K: 90 000 – 100 000	11 856	286	9 382	234	7 701	200	6 139	167
L: 100 001 – 110 000	12 716	319	10 136	261	8 426	228	6 803	193
M: 110 001 – 120 000	13 190	342	11 093	293	9 536	273	7 397	215
N: 120 001 – 130 000	13 529	363	11 615	318	10 141	295	8 154	242
O: 130 001 – 140 000	14 060	393	11 946	343	10 441	317	8 682	270
P: 140 001 – 150 000	14 509	421	12 405	370	10 817	337	8 884	280
Q: 150 001 – 200 000	71 541	2 241	64 457	2 057	58 929	2 024	48 688	1 701
R: 200 001 – 300 000	118 612	4 225	116 839	4 217	113 813	4 415	98 546	3 979
S: 300 001 – 400 000	73 408	3 006	79 062	3 255	84 519	3 702	81 393	3 654
T: 400 001 – 500 000	42 158	1 827	50 196	2 222	58 252	2 805	54 754	2 708
U: 500 001 – 750 000	41 745	1 928	53 401	2 490	66 582	3 421	70 306	3 710
V: 750 001 – 1 000 000	13 522	671	18 165	912	23 314	1 296	24 064	1 376
W: 1 000 001 – 2 000 000	12 472	638	16 657	870	20 727	1 236	20 206	1 238
X: 2 000 001 – 5 000 000	3 609	194	4 739	258	5 200	331	4 568	295
Y: 5 000 001 +	581	30	944	53	823	53	649	44
Total	503 933	17 866	504 967	18 909	518 416	21 624	471 224	20 606

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Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	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	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.7%	0.4%	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%
F: 40 001 – 50 000	1.0%	0.5%	0.7%	0.4%	0.6%	0.3%	0.4%	0.2%
G: 50 001 – 60 000	1.2%	0.7%	0.9%	0.5%	0.7%	0.4%	0.7%	0.4%
H: 60 001 – 70 000	1.5%	0.9%	1.1%	0.7%	0.9%	0.5%	0.8%	0.4%
I: 70 001 – 80 000	1.9%	1.2%	1.4%	0.8%	1.1%	0.7%	0.9%	0.5%
J: 80 001 – 90 000	2.1%	1.4%	1.6%	1.0%	1.3%	0.8%	1.1%	0.6%
K: 90 000 – 100 000	2.4%	1.6%	1.9%	1.2%	1.5%	0.9%	1.3%	0.8%
L: 100 001 – 110 000	2.5%	1.8%	2.0%	1.4%	1.6%	1.1%	1.4%	0.9%
M: 110 001 – 120 000	2.6%	1.9%	2.2%	1.6%	1.8%	1.3%	1.6%	1.0%
N: 120 001 – 130 000	2.7%	2.0%	2.3%	1.7%	2.0%	1.4%	1.7%	1.2%
O: 130 001 – 140 000	2.8%	2.2%	2.4%	1.8%	2.0%	1.5%	1.8%	1.3%
P: 140 001 – 150 000	2.9%	2.4%	2.5%	2.0%	2.1%	1.6%	1.9%	1.4%
Q: 150 001 – 200 000	14.2%	12.5%	12.8%	10.9%	11.4%	9.4%	10.3%	8.3%
R: 200 001 – 300 000	23.5%	23.7%	23.1%	22.3%	22.0%	20.4%	20.9%	19.3%
S: 300 001 – 400 000	14.6%	16.8%	15.7%	17.2%	16.3%	17.1%	17.3%	17.7%
T: 400 001 – 500 000	8.4%	10.2%	9.9%	11.8%	11.2%	13.0%	11.6%	13.1%
U: 500 001 – 750 000	8.3%	10.8%	10.6%	13.2%	12.8%	15.8%	14.9%	18.0%
V: 750 001 – 1 000 000	2.7%	3.8%	3.6%	4.8%	4.5%	6.0%	5.1%	6.7%
W: 1 000 001 – 2 000 000	2.5%	3.6%	3.3%	4.6%	4.0%	5.7%	4.3%	6.0%
X: 2 000 001 – 5 000 000	0.7%	1.1%	0.9%	1.4%	1.0%	1.5%	1.0%	1.4%
Y: 5 000 001 +	0.1%	0.2%	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%
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, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	599	19	910	30	1 038	38	832	28
B: = 0	5	0	20	1	23	1	16	0
C: 1 – 20 000	773	17	892	20	993	20	867	20
D: 20 001 – 30 000	608	14	740	17	771	17	647	15
E: 30 001 – 40 000	882	20	1 010	21	1 018	22	846	19
F: 40 001 – 50 000	941	20	1 420	30	1 544	32	1 226	27
G: 50 001 – 60 000	997	22	1 333	29	1 601	34	1 610	35
H: 60 001 – 70 000	950	22	1 453	31	1 512	32	1 517	33
I: 70 001 – 80 000	882	21	1 410	29	1 530	34	1 448	34
J: 80 001 – 90 000	860	20	1 301	28	1 357	32	1 298	29
K: 90 000 – 100 000	839	20	1 270	29	1 374	32	1 299	29
L: 100 001 – 110 000	759	18	1 205	29	1 326	32	1 201	28
M: 110 001 – 120 000	764	19	1 105	25	1 170	28	1 143	28
N: 120 001 – 130 000	673	18	1 113	27	1 191	29	1 100	27
O: 130 001 – 140 000	648	17	1 085	28	1 120	28	1 013	25
P: 140 001 – 150 000	601	17	1 021	27	1 033	27	1 020	25
Q: 150 001 – 200 000	2 440	71	4 038	111	4 279	114	4 180	110
R: 200 001 – 300 000	2 938	103	5 020	163	5 279	165	5 058	153
S: 300 001 – 400 000	1 482	62	2 674	105	2 910	112	2 739	104
T: 400 001 – 500 000	873	41	1 605	68	1 761	75	1 702	74
U: 500 001 – 750 000	920	50	1 775	93	2 006	102	1 968	95
V: 750 001 – 1 000 000	291	17	573	33	717	42	662	39
W: 1 000 001 – 2 000 000	219	14	536	39	650	47	561	41
X: 2 000 001 – 5 000 000	57	4	132	10	123	10	98	7
Y: 5 000 001 +	11	2	20	2	25	2	20	2
Total	21 012	648	33 661	1 024	36 351	1 107	34 071	1 027

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Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	2.9%	3.0%	2.7%	2.9%	2.9%	3.4%	2.4%	2.7%
B: = 0	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
C: 1 – 20 000	3.7%	2.6%	2.6%	1.9%	2.7%	1.8%	2.5%	1.9%
D: 20 001 – 30 000	2.9%	2.1%	2.2%	1.6%	2.1%	1.5%	1.9%	1.4%
E: 30 001 – 40 000	4.2%	3.1%	3.0%	2.0%	2.8%	2.0%	2.5%	1.9%
F: 40 001 – 50 000	4.5%	3.1%	4.2%	2.9%	4.2%	2.9%	3.6%	2.6%
G: 50 001 – 60 000	4.7%	3.4%	4.0%	2.8%	4.4%	3.1%	4.7%	3.4%
H: 60 001 – 70 000	4.5%	3.4%	4.3%	3.0%	4.2%	2.9%	4.5%	3.2%
I: 70 001 – 80 000	4.2%	3.3%	4.2%	2.8%	4.2%	3.1%	4.2%	3.3%
J: 80 001 – 90 000	4.1%	3.0%	3.9%	2.7%	3.7%	2.9%	3.8%	2.8%
K: 90 000 – 100 000	4.0%	3.2%	3.8%	2.8%	3.8%	2.9%	3.8%	2.8%
L: 100 001 – 110 000	3.6%	2.8%	3.6%	2.8%	3.6%	2.9%	3.5%	2.7%
M: 110 001 – 120 000	3.6%	2.9%	3.3%	2.5%	3.2%	2.5%	3.4%	2.8%
N: 120 001 – 130 000	3.2%	2.8%	3.3%	2.6%	3.3%	2.6%	3.2%	2.6%
O: 130 001 – 140 000	3.1%	2.6%	3.2%	2.7%	3.1%	2.5%	3.0%	2.5%
P: 140 001 – 150 000	2.9%	2.7%	3.0%	2.6%	2.8%	2.5%	3.0%	2.4%
Q: 150 001 – 200 000	11.6%	10.9%	12.0%	10.8%	11.8%	10.3%	12.3%	10.7%
R: 200 001 – 300 000	14.0%	15.8%	14.9%	15.9%	14.5%	14.9%	14.8%	14.9%
S: 300 001 – 400 000	7.1%	9.5%	7.9%	10.3%	8.0%	10.1%	8.0%	10.1%
T: 400 001 – 500 000	4.2%	6.3%	4.8%	6.7%	4.8%	6.8%	5.0%	7.2%
U: 500 001 – 750 000	4.4%	7.7%	5.3%	9.1%	5.5%	9.2%	5.8%	9.3%
V: 750 001 – 1 000 000	1.4%	2.6%	1.7%	3.2%	2.0%	3.8%	1.9%	3.8%
W: 1 000 001 – 2 000 000	1.0%	2.2%	1.6%	3.8%	1.8%	4.2%	1.6%	4.0%
X: 2 000 001 – 5 000 000	0.3%	0.7%	0.4%	1.0%	0.3%	0.9%	0.3%	0.7%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
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, 2007 – 2010

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2 296	139	2 392	190	2 265	232	1 771	144
B: = 0	128	10	300	27	68	13	69	17
C: 1 – 20 000	2 846	70	2 312	61	2 013	58	1 712	50
D: 20 001 – 30 000	2 350	61	1 833	50	1 720	49	1 297	35
E: 30 001 – 40 000	3 416	84	2 899	74	2 411	61	1 723	49
F: 40 001 – 50 000	3 814	97	4 198	106	3 910	97	2 635	67
G: 50 001 – 60 000	3 961	96	4 007	94	4 138	92	3 938	101
H: 60 001 – 70 000	4 260	104	4 260	102	4 159	98	3 737	87
I: 70 001 – 80 000	4 324	102	4 468	112	4 435	113	3 635	87
J: 80 001 – 90 000	4 437	106	4 798	120	4 502	107	3 648	85
K: 90 000 – 100 000	4 428	105	4 670	113	4 651	113	3 606	86
L: 100 001 – 110 000	4 274	104	4 412	105	4 739	123	3 623	89
M: 110 001 – 120 000	4 180	100	4 251	109	4 296	106	3 493	85
N: 120 001 – 130 000	4 215	100	4 087	106	4 611	113	3 511	86
O: 130 001 – 140 000	3 992	105	3 949	97	4 342	102	3 529	87
P: 140 001 – 150 000	3 713	96	3 646	99	4 038	97	3 563	84
Q: 150 001 – 200 000	15 960	464	14 764	434	16 568	436	15 229	400
R: 200 001 – 300 000	21 162	735	19 163	676	20 941	678	19 330	613
S: 300 001 – 400 000	11 592	531	11 335	510	12 233	478	11 071	444
T: 400 001 – 500 000	6 632	358	6 912	368	7 721	393	7 131	345
U: 500 001 – 750 000	6 991	489	7 830	570	8 987	582	8 420	530
V: 750 001 – 1 000 000	2 448	212	2 942	278	3 465	315	3 058	263
W: 1 000 001 – 2 000 000	2 321	237	2 943	355	3 337	394	2 988	346
X: 2 000 001 – 5 000 000	711	78	955	163	967	178	831	188
Y: 5 000 001 +	178	23	253	51	214	105	159	125
Total	124 629	4 605	123 579	4 973	130 731	5 133	113 707	4 493

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Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2007 – 2010 (continued)

Tax year	2007 [97.1% assessed]		2008 [94.0% assessed]		2009 [93.4% assessed]		2010 [91.6% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	1.8%	3.0%	1.9%	3.8%	1.7%	4.5%	1.6%	3.2%
B: = 0	0.1%	0.2%	0.2%	0.6%	0.1%	0.3%	0.1%	0.4%
C: 1 – 20 000	2.3%	1.5%	1.9%	1.2%	1.5%	1.1%	1.5%	1.1%
D: 20 001 – 30 000	1.9%	1.3%	1.5%	1.0%	1.3%	1.0%	1.1%	0.8%
E: 30 001 – 40 000	2.7%	1.8%	2.3%	1.5%	1.8%	1.2%	1.5%	1.1%
F: 40 001 – 50 000	3.1%	2.1%	3.4%	2.1%	3.0%	1.9%	2.3%	1.5%
G: 50 001 – 60 000	3.2%	2.1%	3.2%	1.9%	3.2%	1.8%	3.5%	2.2%
H: 60 001 – 70 000	3.4%	2.2%	3.4%	2.1%	3.2%	1.9%	3.3%	1.9%
I: 70 001 – 80 000	3.5%	2.2%	3.6%	2.3%	3.4%	2.2%	3.2%	1.9%
J: 80 001 – 90 000	3.6%	2.3%	3.9%	2.4%	3.4%	2.1%	3.2%	1.9%
K: 90 000 – 100 000	3.6%	2.3%	3.8%	2.3%	3.6%	2.2%	3.2%	1.9%
L: 100 001 – 110 000	3.4%	2.3%	3.6%	2.1%	3.6%	2.4%	3.2%	2.0%
M: 110 001 – 120 000	3.4%	2.2%	3.4%	2.2%	3.3%	2.1%	3.1%	1.9%
N: 120 001 – 130 000	3.4%	2.2%	3.3%	2.1%	3.5%	2.2%	3.1%	1.9%
O: 130 001 – 140 000	3.2%	2.3%	3.2%	2.0%	3.3%	2.0%	3.1%	1.9%
P: 140 001 – 150 000	3.0%	2.1%	3.0%	2.0%	3.1%	1.9%	3.1%	1.9%
Q: 150 001 – 200 000	12.8%	10.1%	11.9%	8.7%	12.7%	8.5%	13.4%	8.9%
R: 200 001 – 300 000	17.0%	16.0%	15.5%	13.6%	16.0%	13.2%	17.0%	13.6%
S: 300 001 – 400 000	9.3%	11.5%	9.2%	10.3%	9.4%	9.3%	9.7%	9.9%
T: 400 001 – 500 000	5.3%	7.8%	5.6%	7.4%	5.9%	7.6%	6.3%	7.7%
U: 500 001 – 750 000	5.6%	10.6%	6.3%	11.5%	6.9%	11.3%	7.4%	11.8%
V: 750 001 – 1 000 000	2.0%	4.6%	2.4%	5.6%	2.7%	6.1%	2.7%	5.9%
W: 1 000 001 – 2 000 000	1.9%	5.2%	2.4%	7.1%	2.6%	7.7%	2.6%	7.7%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.8%	3.3%	0.7%	3.5%	0.7%	4.2%
Y: 5 000 001 +	0.1%	0.5%	0.2%	1.0%	0.2%	2.0%	0.1%	2.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

3 COMPANY INCOME TAX

KEY HIGHLIGHTS

Companies' assessed data for the 2009 tax year shows:

- Roughly a third of all companies assessed had positive taxable income, a third had taxable income equal to zero and the remaining third had negative taxable income;
- 52.5% of income tax assessed is paid by 243 large companies with taxable income in excess of R200 million; and
- The finance, wholesale trade and retail trade sectors collectively make up 53.6% of the assessed companies and are responsible for close to 40% of tax assessed.

Change in provisional tax pattern:

- Third provisional payments declined from 22.5% in 2008/09 to 6.9% in 2010/11 as a result of the introduction of a new provisional tax rule (80% rule for second provisional tax payments).

INTRODUCTION

After Personal income tax (PIT) and Value-added tax (VAT), Company income tax (CIT) is the third largest contributor to tax revenue. All companies and close corporations (CC) are required to register as a taxpayer.

The current headline CIT rate is 28%, with certain sectors of the economy having different effective tax rates due to specific tax dispensations and deductions. Examples are the gold mining formula, farming deductions and valuation, and accelerated depreciation of capital for qualifying sectors. Small business corporations with a turnover of not more than R14 million can apply for a special tax dispensation in the form of a graduated income tax rate table as opposed to having a fixed rate. Micro businesses with an annual turnover of less than R1 million may also elect to only pay turnover tax.

As part of CIT, companies may also have to pay capital gains tax (CGT) on disposal of assets. Secondary tax on companies (STC) is payable at a rate of 10% on dividends when declared. STC will be replaced by a Dividends withholding tax as from 1 April 2012.

This chapter gives an overview of:

- Provisional tax payments;
- Number of companies;
- Taxable income and tax assessed by taxable income group and by sector;
- Companies with assessed losses or profits; and
- Tax assessed by main sector.

PROVISIONAL TAX PAYMENTS

Companies automatically fall into the provisional tax system – which is a system that requires taxpayers to provide for their final tax liability by paying two amounts during the course of the year of assessment. The aim is to assist taxpayers to meet their liabilities in the form of two payments made from income received during the tax year, instead of a single, large sum after the end of the tax year bringing tax revenue in line with actual economic activity. Final liability, however, is determined upon assessment. A third payment (topping-up) after the end of the tax year is optional.

The first provisional tax payment must be made within six months of the year of assessment. The second payment must be made no later than the last working day of the year of assessment. The third payment is voluntary and may be made within seven months of the year of assessment, where the year of assessment is February, and within six months of the year of assessment, for any other year of assessment. Table 3.1 provides an illustration of the provisional payment timeline by companies' financial year-end whilst Figure 3.1 shows the provisional tax payments by period for 2009.

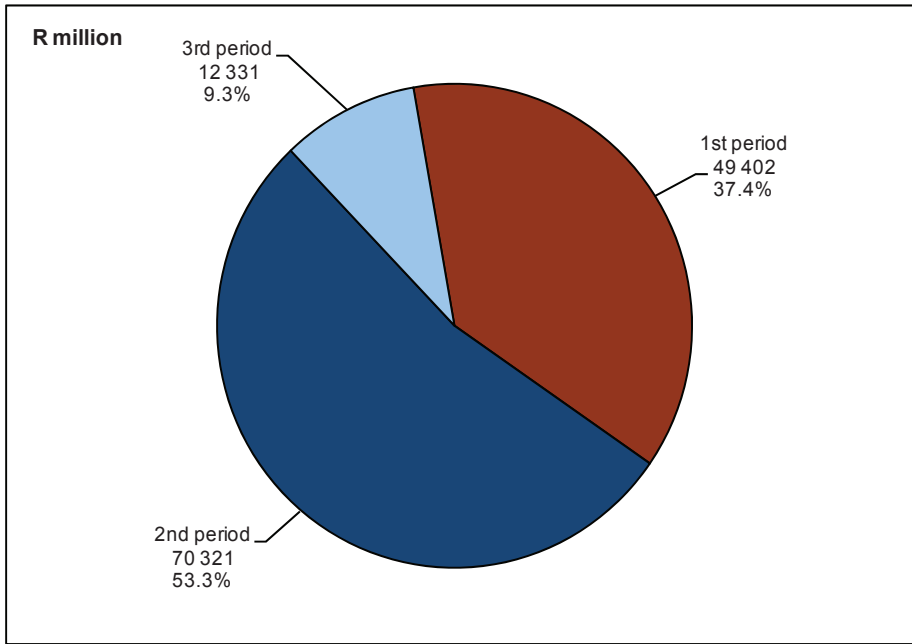
Table 3.1: Example of timeline for provisional tax payments

Date due	Company financial year-end 2010												Fiscal year	Number of payments
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
31-Jul-09	2010 1 st												2009/10	12
31-Aug-09	2010 1 st													
30-Sep-09	2010 1 st													
31-Oct-09	2010 1 st													
30-Nov-09	2010 1 st													
31-Dec-09	2010 1 st													
31-Jan-10	2010 2 nd													
28-Feb-10	2010 2 nd													
31-Mar-10	2010 2 nd													
30-Apr-10	2010 2 nd													
31-May-10	2010 2 nd													
30-Jun-10	2010 2 nd													
31-Jul-10	2010 3 rd												2010/11	21
31-Aug-10	2010 3 rd													
30-Sep-10	2010 3 rd													
31-Oct-10	2010 3 rd													
30-Nov-10	2010 3 rd													
31-Dec-10	2010 3 rd													
31-Jan-11	2010 3 rd													
28-Feb-11	2010 3 rd													
31-Mar-11	2010 3 rd													
30-Apr-11	2010 3 rd													
31-May-11	2010 3 rd													
30-Jun-11	2010 3 rd													
30-Jun-11	2011/12												2011/12	3
31-May-11	2010 3 rd													
30-Jun-11	2010 3 rd													

1. If the tax year of a company ends at the end of February, the third is then due seven months after the end of the tax year.

If the Commissioner for SARS is of the opinion that the taxable income estimate on the first or second provisional tax return has been understated, he may in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act request a taxpayer to revise their estimate in line with their likely taxable income and require an additional payment to be made. This additional payment will then be captured as a first or second provisional payment (even though after the due date) and for reporting purposes it will be regarded as part of the first or second payment.

Figure 3.1 Provisional tax payments by provisional period, 2009



Taxes for a specific tax year are paid over a number of fiscal years as illustrated in Table 3.2. Approximately 55% of the tax liability is paid in the current tax year and around 40% in the subsequent year.

Table 3.2: Provisional tax payments by tax year and fiscal year, 2006/07 – 2010/11

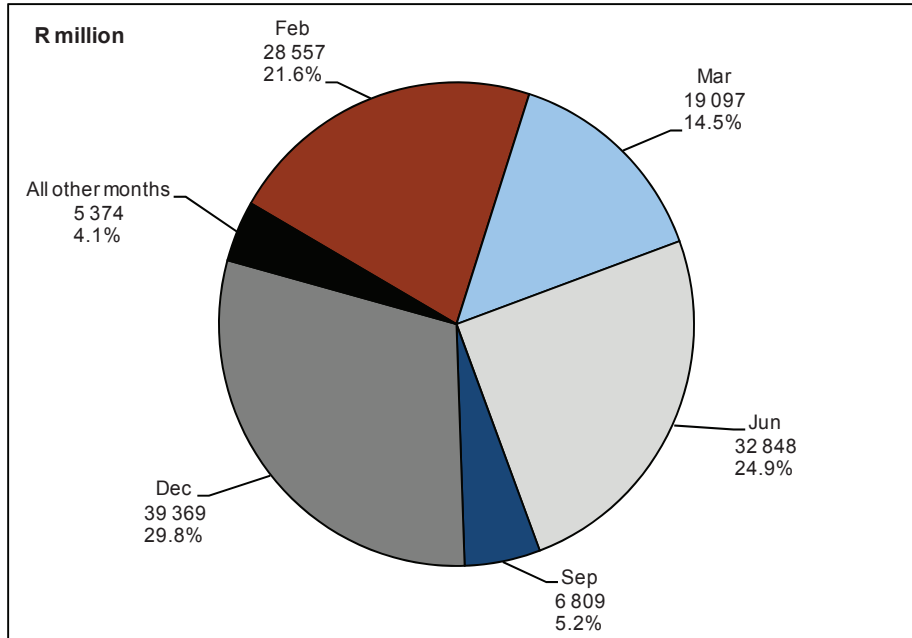
R million						
Tax year (down)	2006/07	2007/08	2008/09	2009/10	2010/11	Total
2004	432	151	57	38	1	678
2005	7 855	331	170	141	5	8 502
2006	66 954	8 182	475	119	43	75 773
2007	42 471	80 123	9 311	467	121	132 493
2008	481	50 220	96 128	7 435	275	154 538
2009	7	248	56 821	72 332	2 645	132 054
2010	5	25	334	54 551	74 149	129 064
2011	–	1	0	8	59 829	59 838
Total	118 205	139 281	163 295	135 092	137 068	
prior to y-1	432	482	701	765	445	
y-1	7 855	8 182	9 311	7 435	2 645	
y	66 954	80 123	96 128	72 332	74 149	
y+1	42 471	50 220	56 821	54 551	59 829	
post y+1	493	274	334	8	–	
Total	118 205	139 281	163 295	135 092	137 068	
prior to y-1	0.4%	0.3%	0.4%	0.6%	0.3%	
y-1	6.6%	5.9%	5.7%	5.5%	1.9%	
y	56.6%	57.5%	58.9%	53.5%	54.1%	
y+1	35.9%	36.1%	34.8%	40.4%	43.6%	
post y+1	0.4%	0.2%	0.2%	0.0%	0.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

Companies are allowed to choose the period for their financial year ends. The year of assessment (tax year) of a company corresponds with its financial year. A significant number of companies have elected a February year-end to coincide with the individual taxpayers' tax year.

2011 Tax Statistics

Companies with February, March, June, September and December year-ends, are significant provisional taxpayers (see Figure 3.2). The June and December year-end companies have contributed over 50% to the total provisional tax for a specific fiscal year. The provisional tax collected increased over the years from R118.2 billion in 2006/07 to R137.1 billion in 2010/11, 16% overall growth.

Figure 3.2 Provisional tax payments by company financial year-end, 2009



The introduction of the 80% rule, which was implemented for companies with year-ends after 1 March 2009, requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment or incur significant penalties. As a result, the 2009/10 fiscal year saw a significant decline in third payments (by R27.3 billion from 2008/09 to R9.5 billion in 2010/11) while first and second provisional payments increased relative to the total provisional tax for each year (see Table 3.3).

Table 3.3: Provisional tax payments by provisional period by fiscal year, 2006/07 – 2010/11

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2006/07	39 812		48 703		29 690		118 205
2007/08	49 132	23.4%	59 650	22.5%	30 499	2.7%	139 281
2008/09	56 399	14.8%	70 147	17.6%	36 749	20.5%	163 295
2009/10	45 819	-18.8%	71 776	2.3%	17 497	-52.4%	135 092
2010/11	53 993	17.8%	73 620	2.6%	9 455	-46.0%	137 068
Percentage of total							
2006/07	33.7%		41.2%		25.1%		100.0%
2007/08	35.3%		42.8%		21.9%		100.0%
2008/09	34.5%		43.0%		22.5%		100.0%
2009/10	33.9%		53.1%		13.0%		100.0%
2010/11	39.4%		53.7%		6.9%		100.0%

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

NUMBER OF COMPANIES

SARS has nearly 2.1 million companies on register for the 2010 tax year, however, some of these companies are inactive or dormant. Tax base broadening through education, outreach and enforcement initiatives have resulted in a 10.6% increase in the number of companies registered since 2009.

The number of companies liable to submit returns grew from just over 1 million to over 1.6 million between the 2007 and 2010 tax years. For 2007, 54.6% of the liable companies had been assessed whilst only 28% had been assessed for 2010 (see Table 3.4).

Table 3.4: Number of companies, 2007 – 2010

Tax year	Registered ¹	Percentage growth in register	Liable to submit returns ²	Assessed	Percentage assessed
2007	1 584 002	30.0%	1 042 162	569 425	54.6%
2008	1 834 009	15.8%	1 321 190	587 740	44.5%
2009	1 878 856	2.4%	1 496 587	561 967	37.5%
2010	2 078 182	10.6%	1 678 883	470 153	28.0%

1. Excludes cases where status is in suspense, estate and 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 indicator of completeness of assessments

Even though a large number of companies are inactive or dormant they are still liable to submit returns. The tax assessed as a percentage of the provisional tax payments received for the relevant tax year is therefore a better proxy to determine the completeness of the issued assessments. Provisional tax collections for a specific tax year has been close to 100% of the final liability as per assessments issued and provisional tax collections for a tax year are known long before assessments for a tax year are known, which allows for fairly reliable extrapolations.

Table 3.5 shows the tax assessed for the specific tax year against the provisional tax payments received. From the table, for the 2007 to 2009 tax years, over 95% of the provisional tax payments have already been received. The tax assessed is more than the provisional tax collections as additional taxable income may be identified in cases where the taxpayer failed to take such income into account at the time of making their provisional tax payments. The difference is reconciled by collecting assessment payments or by releasing refunds.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2007 – 2010

Tax year	R million Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax
2007	132 493	138 161	104.3%
2008	154 538	158 917	102.8%
2009	132 054	125 749	95.2%
2010	129 064	82 107	63.6%

The tables in the rest of this chapter (*Tables A3.2.1 to A3.9.2*), therefore reflect tax assessed as a percentage of provisional tax payment collections rather than the percentage assessed.

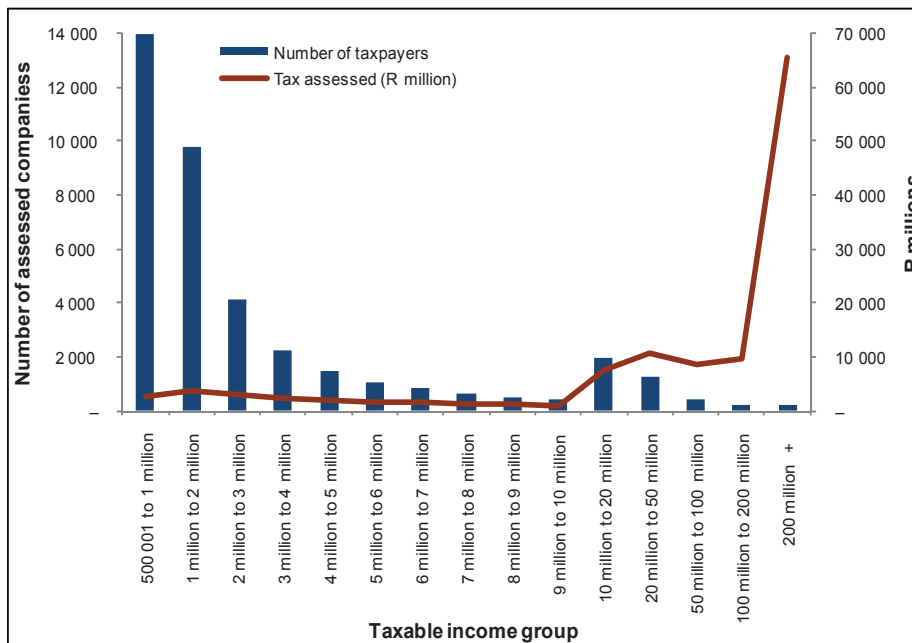
TAXABLE INCOME AND TAX ASSESSED BY TAXABLE INCOME GROUP

Table A3.3.1 shows taxable income and tax assessed by taxable income group for all companies. Around a third of companies reported positive taxable income, a third reported negative taxable income and the remaining third reported zero taxable income.

Table A3.3.2 shows that 52.5% of the company income tax assessed in 2009 was paid by large companies with taxable income exceeding R200 million. These companies represent only 0.1% of the total number of companies assessed for income tax purposes.

Figure 3.3 provides a distribution of the number of companies assessed and the tax assessed for the 2009 tax year.

Figure 3.3 Number of assessed companies and tax assessed, 2009 (taxable income in excess of R500 000)



1. Figure 3.3 excludes 132 303 companies in the taxable income group R1 to R500 000 with tax assessed of R3.1 billion.

TAXABLE INCOME AND TAX ASSESSED BY SECTOR

The Financing, insurance, real estate and business services sector is the largest sector, with over 35% of the total number of assessed companies, paying over 25% of the all tax assessed from a base which constitutes over 30% of taxable income. The anomalous contribution can be explained by the fact that this sector has the largest number of companies in an assessed loss position.

There are, however, substantial differences in the contribution of companies in the various sectors and the tax assessed. While the Mining and quarrying sector constitutes only 0.4% of the assessed taxpayers in 2009, the tax assessed is 10.2% of the total. In contrast, the Agencies and other services sector constitutes 8% of taxpayers with an assessed tax of 2.3% of the total.

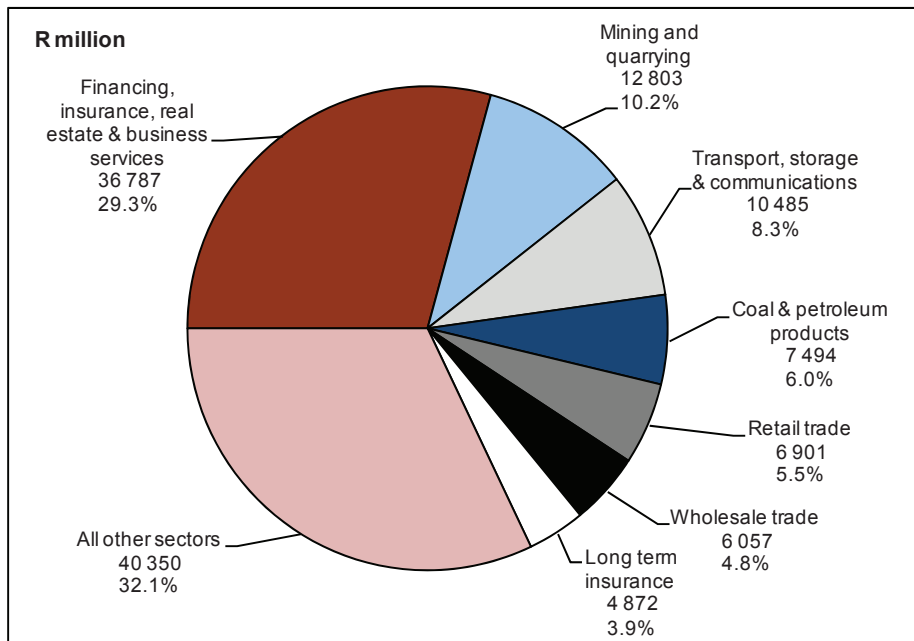
Figure 3.4 shows tax assessed for the top sectors for the 2009 tax year.

Table A3.4.1 shows the taxable income and tax assessed by sector for all companies.

Table A3.4.2 uses SARS's source of income codes as shown in Table A3.4.1 and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that SARS's source of income codes are not fully aligned with the SIC system used by Statistics South Africa.

Tables A3.4.3 to A3.4.5 show the companies reporting positive, negative and zero taxable income respectively.

Figure 3.4 Companies tax assessed by sector, 2009



COMPANIES WITH ASSESSED LOSSES OR PROFITS

The Financing, insurance, real estate and business services sector is the sector which has the most number of companies with assessed losses followed by the retail trade sector. For the 2009 tax year, 36% of the total assessed taxpayers in this sector had assessed losses.

Table A3.5.1 shows the total number of companies with assessed losses or profits by sector.

TAX ASSESSED BY MAIN SECTOR

Tables A3.6.1 to A3.9.2 show the number of taxpayers and tax assessed by main sector and taxable income group for each of the tax years.

Table A3.1.2: Companies: Provisional tax payments by company financial year end and provisional period by tax year, 2007 – 2010

R million Tax year	Company financial year end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2007	143	20 317	20 845	705	582	31 694	466	2 027	8 150	438	427	46 697	132 493
2008	200	27 370	22 174	654	724	40 203	499	2 248	8 265	465	439	51 298	154 538
2009	196	28 557	19 097	829	834	32 848	452	2 097	6 809	517	449	39 369	132 054
2010	184	25 463	19 499	725	720	27 317	556	2 082	6 535	375	586	45 019	129 064
Percentage of total													
2007	0.1%	15.3%	15.7%	0.5%	0.4%	23.9%	0.4%	1.5%	6.2%	0.3%	0.3%	35.2%	100.0%
2008	0.1%	17.7%	14.3%	0.4%	0.5%	26.0%	0.3%	1.5%	5.3%	0.3%	0.3%	33.2%	100.0%
2009	0.1%	21.6%	14.5%	0.6%	0.6%	24.9%	0.3%	1.6%	5.2%	0.4%	0.3%	29.8%	100.0%
2010	0.1%	19.7%	15.1%	0.6%	0.6%	21.2%	0.4%	1.6%	5.1%	0.3%	0.5%	34.9%	100.0%
Period													
	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total						
2007	43 177		58 362		30 955		132 493						
2008	53 359	23.6%	66 444	13.8%	34 735	12.2%	154 538						
2009	49 402	-7.4%	70 321	5.8%	12 331	-64.5%	132 054						
2010	50 024	1.3%	72 197	2.7%	6 843	-44.5%	129 064						
Percentage of total													
2007	32.6%		44.0%		23.4%		100.0%						
2008	34.5%		43.0%		22.5%		100.0%						
2009	37.4%		53.3%		9.3%		100.0%						
2010	38.8%		55.9%		5.3%		100.0%						

2011 Tax Statistics

Table A3.2.1: Companies. Provisional tax payments by sector, 2006/07 – 2010/11

Fiscal year Sector (R million)	2006/07	2007/08	2008/09	2009/10	2010/11
Agencies and other services	2 016	2 488	3 182	3 307	2 813
Agriculture, forestry and fishing	1 272	1 681	2 055	2 187	1 868
Bricks, ceramic, glass, cement and similar products	1 637	1 603	1 127	919	787
Catering and accommodation	632	969	986	936	898
Chemicals and chemical, rubber and plastic products	2 667	3 433	4 278	3 682	4 182
Clothing and footwear	391	362	337	301	385
Coal and petroleum products	7 284	8 105	10 583	6 773	4 104
Construction	1 875	2 695	4 280	4 658	3 172
Educational services	131	209	253	249	259
Electricity, gas and water	2 141	1 262	1 095	1 318	1 302
Financing, insurance, real estate and business services	30 831	39 189	47 268	39 640	38 493
Food, drink and tobacco	4 115	4 393	3 698	4 552	5 280
Leather, leather goods and fur (excl. footwear and clothing)	33	54	35	40	50
Long term insurance	5 982	11 110	8 685	7 460	6 510
Machinery and related items	2 214	3 149	4 321	3 982	3 284
Medical, dental and other health and veterinary services	1 686	2 044	2 295	2 830	3 101
Metal (including metal products)	5 278	6 546	10 054	4 101	3 569
Mining and quarrying	12 176	15 068	22 522	9 873	14 996
Other manufacturing industries	1 741	2 244	2 624	2 633	2 722
Paper, printing and publishing	1 309	1 691	2 024	1 652	1 366
Personal and household services	52	58	70	73	79
Recreation and cultural services	1 975	2 020	2 014	2 320	2 440
Research and scientific institutes	63	65	93	120	119
Retail trade	7 138	7 420	7 727	7 151	8 209
Scientific, optical and similar equipment	197	226	273	373	319
Social and related community services	6	7	14	9	10
Specialised repair services	250	377	431	398	332
Textiles	124	141	129	133	162
Transport equipment	212	194	231	214	197
Transport, storage and communications	13 150	12 916	11 946	13 277	12 789
Vehicles, parts and accessories	5 673	4 677	4 715	3 731	5 136
Wholesale trade	4 945	5 913	6 266	6 326	6 680
Wood, wood products and furniture	357	425	384	317	253
Other	-1 346	-3 451	-2 700	-442	1 302
Total	118 205	139 281	163 295	135 092	137 068

Table A3.2.1: Companies: Provisional tax payments by sector, 2006/07 – 2010/11 (continued)

Fiscal year	2006/07	2007/08	2008/09	2009/10	2010/11
Sector (percentage of total)					
Agencies and other services	1.7%	1.8%	1.9%	2.4%	2.1%
Agriculture, forestry and fishing	1.1%	1.2%	1.3%	1.6%	1.4%
Bricks, ceramic, glass, cement and similar products	1.4%	1.2%	0.7%	0.7%	0.6%
Catering and accommodation	0.5%	0.7%	0.6%	0.7%	0.7%
Chemicals and chemical, rubber and plastic products	2.3%	2.5%	2.6%	2.7%	3.1%
Clothing and footwear	0.3%	0.3%	0.2%	0.2%	0.3%
Coal and petroleum products	6.2%	5.8%	6.5%	5.0%	3.0%
Construction	1.6%	1.9%	2.6%	3.4%	2.3%
Educational services	0.1%	0.1%	0.2%	0.2%	0.2%
Electricity, gas and water	1.8%	0.9%	0.7%	1.0%	1.0%
Financing, insurance, real estate and business services	26.1%	28.1%	28.9%	29.3%	28.1%
Food, drink and tobacco	3.5%	3.2%	2.3%	3.4%	3.9%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	5.1%	8.0%	5.3%	5.5%	4.7%
Machinery and related items	1.9%	2.3%	2.6%	2.9%	2.4%
Medical, dental and other health and veterinary services	1.4%	1.5%	1.4%	2.1%	2.3%
Metal (including metal products)	4.5%	4.7%	6.2%	3.0%	2.6%
Mining and quarrying	10.3%	10.8%	13.8%	7.3%	10.9%
Other manufacturing industries	1.5%	1.6%	1.6%	1.9%	2.0%
Paper, printing and publishing	1.1%	1.2%	1.2%	1.2%	1.0%
Personal and household services	0.0%	0.0%	0.0%	0.1%	0.1%
Recreation and cultural services	1.7%	1.5%	1.2%	1.7%	1.8%
Research and scientific institutes	0.1%	0.0%	0.1%	0.1%	0.1%
Retail trade	6.0%	5.3%	4.7%	5.3%	6.0%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.3%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.3%	0.3%	0.3%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.1%	0.1%	0.2%	0.1%
Transport, storage and communications	11.1%	9.3%	7.3%	9.8%	9.3%
Vehicles, parts and accessories	4.8%	3.4%	2.9%	2.8%	3.7%
Wholesale trade	4.2%	4.2%	3.8%	4.7%	4.8%
Wood, wood products and furniture	0.3%	0.3%	0.2%	0.2%	0.2%
Other	-1.1%	-2.5%	-1.7%	-0.3%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

2011 Tax Statistics

Table A3.2.1: Companies. Provisional tax payments by sector, 2006/07 – 2010/11 (continued)

Fiscal year	2007/08	2008/09	2009/10	2010/11
Sector (percentage change year-on-year)				
Agencies and other services	23.4%	27.9%	3.9%	-14.9%
Agriculture, forestry and fishing	32.2%	22.3%	6.4%	-14.6%
Bricks, ceramic, glass, cement and similar products	-2.1%	-29.7%	-18.5%	-14.3%
Catering and accommodation	53.5%	1.7%	-5.0%	-4.1%
Chemicals and chemical, rubber and plastic products	28.8%	24.6%	-13.9%	13.6%
Clothing and footwear	-7.4%	-6.8%	-10.8%	28.1%
Coal and petroleum products	11.3%	30.6%	-36.0%	-39.4%
Construction	43.7%	58.8%	8.8%	-31.9%
Educational services	59.1%	21.3%	-1.6%	3.9%
Electricity, gas and water	-41.0%	-13.2%	20.4%	-1.2%
Financing, insurance, real estate and business services	27.1%	20.6%	-16.1%	-2.9%
Food, drink and tobacco	6.7%	-15.8%	23.1%	16.0%
Leather, leather goods and fur (excl. footwear and clothing)	66.3%	-34.5%	11.7%	25.2%
Long term insurance	85.7%	-21.8%	-14.1%	-12.7%
Machinery and related items	42.2%	37.2%	-7.8%	-17.5%
Medical, dental and other health and veterinary services	21.2%	12.3%	23.3%	9.6%
Metal (including metal products)	24.0%	53.6%	-59.2%	-13.0%
Mining and quarrying	23.7%	49.5%	-56.2%	51.9%
Other manufacturing industries	28.9%	16.9%	0.4%	3.4%
Paper, printing and publishing	29.2%	19.7%	-18.4%	-17.3%
Personal and household services	11.7%	20.7%	4.1%	8.2%
Recreation and cultural services	2.3%	-0.3%	15.2%	5.2%
Research and scientific institutes	2.8%	44.1%	29.0%	-0.9%
Retail trade	4.0%	4.1%	-7.4%	14.8%
Scientific, optical and similar equipment	14.3%	21.0%	36.8%	-14.6%
Social and related community services	20.5%	95.1%	-35.5%	8.2%
Specialised repair services	50.9%	14.4%	-7.7%	-16.5%
Textiles	13.3%	-8.7%	3.3%	21.6%
Transport equipment	-8.5%	19.3%	-7.4%	-8.2%
Transport, storage and communications	-1.8%	-7.5%	11.1%	-3.7%
Vehicles, parts and accessories	-17.6%	0.8%	-20.9%	37.7%
Wholesale trade	19.6%	6.0%	1.0%	4.0%
Wood, wood products and furniture	18.9%	-9.7%	-17.3%	-20.3%
Other	156.3%	-21.8%	-83.6%	-394.4%
Total	17.8%	17.2%	-17.3%	1.5%

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% 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)
A: < -10 000 000	2 450	-156 639	446	2 772	-192 473	675	3 216	-242 667	936	2 717	-187 800	183
B: -5 000 001 to -10 000 000	2 108	-14 672	16	2 384	-16 596	3	2 790	-19 503	28	2 529	-17 577	3
C: -1 000 001 to -5 000 000	13 235	-27 579	5	15 680	-32 483	3	18 171	-37 870	5	17 434	-36 265	1
D: -500 001 to -1 000 000	13 552	-9 484	1	15 570	-10 939	3	17 730	-12 465	1	16 752	-11 800	0
E: -250 001 to -500 000	20 748	-7 329	0	22 738	-8 062	0	24 733	-8 790	0	22 730	-8 111	0
F: -100 001 to -250 000	34 356	-5 570	1	35 727	-5 840	2	36 226	-5 949	0	32 567	-5 352	0
G: -1 to -100 000	108 080	-3 173	2	104 202	-3 122	6	99 462	-3 014	0	83 634	-2 547	0
H: = 0	188 721	—	42	208 346	—	43	188 210	—	26	141 222	—	34
I: 1 to 100 000	95 125	2 718	585	92 885	2 741	557	84 546	2 613	486	70 941	2 357	403
J: 100 001 to 250 000	27 825	4 518	1 070	28 638	4 682	1 079	27 969	4 564	994	26 019	4 266	888
K: 250 001 to 500 000	18 408	6 477	1 630	19 737	6 970	1 703	19 788	6 968	1 622	18 540	6 534	1 473
L: 500 001 to 750 000	7 904	4 836	1 352	8 579	5 257	1 448	8 718	5 344	1 419	8 150	5 002	1 302
M: 750 001 to 1 000 000	4 819	4 180	1 193	5 217	4 516	1 269	5 324	4 612	1 260	5 341	4 652	1 250
N: 1 000 001 to 2 500 000	10 862	17 052	4 956	12 324	19 331	5 554	12 218	19 207	5 367	10 682	16 850	4 721
O: 2 500 001 to 5 000 000	4 774	16 816	4 919	5 451	19 125	5 524	5 406	19 020	5 364	4 927	17 270	4 918
P: 5 000 001 to 7 500 000	1 811	11 051	3 234	2 207	13 454	3 889	2 199	13 423	3 788	1 903	11 616	3 292
Q: 7 500 001 to 10 000 000	1 058	9 109	2 655	1 193	10 327	2 979	1 192	10 288	2 911	970	8 408	2 375
R: 10 000 001 to 25 000 000	2 023	31 369	9 208	2 350	36 277	10 447	2 351	36 404	10 272	1 865	28 878	8 145
S: 25 000 001 to 50 000 000	716	25 035	7 364	884	30 653	8 725	810	27 905	7 859	628	21 619	6 106
T: 50 000 001 to 75 000 000	251	15 250	4 478	289	17 799	5 131	293	17 943	5 084	216	13 106	3 693
U: 75 000 001 to 100 000 000	123	10 604	3 125	137	11 953	3 385	139	11 822	3 369	90	7 752	2 169
V: 100 000 001 to 200 000 000	211	29 330	8 575	247	34 873	10 031	233	33 443	9 466	160	22 404	6 290
W: 200 000 001 +	265	285 339	83 305	283	340 495	96 460	243	232 044	65 490	136	123 593	34 860
Total	569 425	138 161	138 161	587 740	158 917	158 917	561 967	125 749	125 749	470 153	82 107	82 107
Total < 0 taxable income	194 529	-224 447	470	198 973	-269 515	692	202 328	-330 248	971	178 363	-269 453	188
Total = 0 taxable income	198 721	—	42	208 346	—	43	188 210	—	26	141 222	—	34
Total > 0 taxable income	176 175	473 684	137 648	180 421	558 453	158 181	171 429	445 602	124 752	150 568	294 306	81 886
Total	569 425	138 161	138 161	587 740	158 917	158 917	561 967	125 749	125 749	470 153	82 107	82 107
Percentage												
Total < 0 taxable income	34.2%			33.9%			36.0%			37.9%		
Total = 0 taxable income	34.9%			35.4%			33.5%			30.0%		
Total > 0 taxable income	30.9%			30.7%			30.5%			32.0%		
Total	100.0%			100.0%			100.0%			100.0%		

2011 Tax Statistics

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% assessed tax as % of provisional tax]		
	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	54.0%	0.6%	0.4%	51.5%	0.5%	0.4%	49.3%	0.6%	0.4%	47.1%	0.8%	0.5%
J: 100 001 to 250 000	15.8%	1.0%	0.8%	15.9%	0.8%	0.7%	16.3%	1.0%	0.8%	17.3%	1.4%	1.1%
K: 250 001 to 500 000	10.4%	1.4%	1.2%	10.9%	1.2%	1.1%	11.5%	1.6%	1.3%	12.3%	2.2%	1.8%
L: 500 001 to 750 000	4.5%	1.0%	1.0%	4.8%	0.9%	0.9%	5.1%	1.2%	1.1%	5.4%	1.7%	1.6%
M: 750 001 to 1 000 000	2.7%	0.9%	0.9%	2.9%	0.8%	0.8%	3.1%	1.0%	1.0%	3.5%	1.6%	1.5%
N: 1 000 001 to 2 500 000	6.2%	3.6%	3.6%	6.8%	3.5%	3.5%	7.1%	4.3%	4.3%	7.1%	5.7%	5.8%
O: 2 500 001 to 5 000 000	2.7%	3.6%	3.6%	3.0%	3.4%	3.5%	3.2%	4.3%	4.3%	3.3%	5.9%	6.0%
P: 5 000 001 to 7 500 000	1.0%	2.3%	2.3%	1.2%	2.4%	2.5%	1.3%	3.0%	3.0%	1.3%	3.9%	4.0%
Q: 7 500 001 to 10 000 000	0.6%	1.9%	1.9%	0.7%	1.8%	1.9%	0.7%	2.3%	2.3%	0.6%	2.9%	2.9%
R: 10 000 001 to 25 000 000	1.1%	6.6%	6.7%	1.3%	6.5%	6.6%	1.4%	8.2%	8.2%	1.2%	9.8%	9.9%
S: 25 000 001 to 50 000 000	0.4%	5.3%	5.3%	0.5%	5.5%	5.5%	0.5%	6.3%	6.3%	0.4%	7.3%	7.5%
T: 50 000 001 to 75 000 000	0.1%	3.2%	3.3%	0.2%	3.2%	3.2%	0.2%	4.0%	4.1%	0.1%	4.5%	4.5%
U: 75 000 001 to 100 000 000	0.1%	2.2%	2.3%	0.1%	2.1%	2.1%	0.1%	2.7%	2.7%	0.1%	2.6%	2.6%
V: 100 000 001 to 200 000 000	0.1%	6.2%	6.2%	0.1%	6.2%	6.3%	0.1%	7.5%	7.6%	0.1%	7.6%	7.7%
W: 200 000 001 +	0.2%	60.2%	60.5%	0.2%	61.0%	61.0%	0.1%	52.1%	52.5%	0.1%	42.0%	42.6%
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 (all companies), 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]				2008 [102.8% assessed tax as % of provisional tax]				2009 [95.2% assessed tax as % of provisional tax]				2010 [63.6% 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	53 843	4 139	2 609		49 626	5 094	3 001		45 205	3 819	2 871		31 454	1 045	1 986	
Agriculture, forestry and fishing	16 659	-10 053	1 644		18 191	-10 903	2 144		18 794	-12 541	1 890		16 897	-13 013	1 663	
Bricks, ceramic, glass, cement and similar products	2 241	4 526	1 670		2 391	-112	719		2 347	-2 619	436		1 945	-1 762	461	
Catering and accommodation	16 412	-2 579	851		18 290	-3 180	1 124		18 608	-5 348	869		15 889	-3 985	762	
Chemicals and chemical, rubber and plastic products	4 370	3 054	2 860		4 627	4 873	3 741		4 593	2 015	3 243		3 957	1 575	2 542	
Chemicals and chemical, rubber and plastic products	3 028	368	358		2 986	148	329		2 849	-430	235		2 441	-128	271	
Clothing and footwear	1 030	21 185	7 300		1 118	19 248	8 972		1 092	13 756	7 494		992	935	3 762	
Coal and petroleum products	41 488	4 616	3 047		46 967	7 491	3 965		47 449	7 898	4 627		39 875	3 356	3 347	
Construction	4 644	-118	175		5 169	-125	229		5 349	-232	231		4 670	-295	177	
Educational services	1 838	3 188	1 802		2 001	-4 397	733		2 007	-9 729	1 132		1 821	-13 719	1 139	
Electricity, gas and water	205 352	65 095	37 971		210 222	78 113	41 023		206 830	48 868	36 787		180 238	8 363	22 126	
Financing, insurance, real estate and business services	4 932	8 375	4 309		5 183	3 688	3 502		5 023	5 877	4 123		4 387	5 913	3 621	
Food, drink and tobacco	340	-459	42		331	-481	32		327	-688	43		264	-121	40	
Leather, leather goods and fur (excl. footwear and clothing)	290	20 316	8 831		334	15 717	8 046		307	-475	4 872		250	-6 363	1 269	
Long term insurance	9 383	7 071	2 937		9 990	10 871	3 947		9 996	9 170	3 718		8 291	4 604	2 248	
Machinery and related items	6 419	4 418	1 609		6 799	5 535	1 978		6 778	7 058	2 399		5 460	6 223	2 196	
Medical, dental and other health and veterinary services	6 584	18 947	7 074		7 096	30 694	10 200		6 952	5 233	3 959		5 843	3 015	2 095	
Metal (including metal products)	2 087	31 599	14 146		2 329	72 149	25 436		2 174	23 731	12 803		1 726	2 800	3 546	
Mining and quarrying	6 598	-1 992	1 807		6 852	-2 333	2 321		6 436	-3 936	2 330		5 497	-5 444	1 877	
Other manufacturing industries	5 075	484	1 363		5 475	1 112	1 609		5 448	-1 207	1 450		4 743	-351	951	
Paper, printing and publishing	5 893	-225	79		6 797	-236	86		6 963	-328	73		6 100	-255	78	
Personal and household services	4 944	2 446	1 367		5 343	4 162	1 881		5 193	4 371	1 960		4 446	4 766	1 931	
Recreation and cultural services	1 195	-318	89		1 353	-278	104		1 359	-534	123		1 179	-244	90	
Research and scientific institutes	73 584	17 854	8 292		86 370	15 544	7 828		73 701	9 599	6 901		59 847	11 368	7 476	
Retail trade	977	129	200		1 003	106	236		1 046	445	321		924	355	255	
Scientific, optical and similar equipment	12 777	-130	16		10 680	-38	28		10 136	-80	18		7 716	-29	11	
Social and related community services	5 343	-754	257		5 573	-833	333		5 562	-203	432		4 759	-1 259	201	
Specialised repair services	1 537	-2 475	132		1 485	-2 561	137		1 411	-3 512	114		1 167	-2 480	127	
Textiles	1 317	-125	158		1 575	-325	234		1 519	-1 325	180		1 317	-1 632	132	
Transport equipment	19 593	18 394	11 407		22 046	15 134	12 743		21 412	5 549	10 485		17 743	18 651	9 967	
Transport, storage and communications	7 674	15 487	5 828		8 125	10 547	5 056		7 992	706	3 063		6 894	1 277	1 823	
Vehicles, parts and accessories	20 608	14 154	5 847		22 001	13 500	6 188		20 447	11 340	6 057		16 634	3 031	3 715	
Wholesale trade	3 316	-447	394		3 460	-291	392		3 279	-954	293		2 796	-1 064	175	
Wood, wood products and furniture	18 054	3 069	1 690		5 952	1 306	621		3 363	58	218		1 991	-280	48	
Other ¹																
Total	569 425	138 161	158 917		587 740	158 917	158 917		561 967	125 749	125 749		470 153	82 107	82 107	

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

2011 Tax Statistics

Table A3.4.1: Companies: Taxable income and tax assessed by sector (all companies), 2007 – 2010 (continued)

Tax year	2007 [104.3% assessed tax as % of provisional tax]				2008 [102.8% assessed tax as % of provisional tax]				2009 [95.2% assessed tax as % of provisional tax]				2010 [63.6% assessed tax as % of provisional tax]			
	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	%
Sector																
Percentage of total																
Agencies and other services	9.5%	1.7%	1.9%	1.9%	8.4%	1.8%	1.9%	1.9%	8.0%	3.3%	2.3%	2.3%	6.7%	4.2%	2.4%	2.4%
Agriculture, forestry and fishing	2.9%	-4.0%	1.2%	1.3%	3.1%	-3.8%	1.3%	1.5%	3.3%	-10.9%	1.5%	1.5%	3.6%	-52.4%	2.0%	2.0%
Bricks, ceramic, glass, cement and similar products	0.4%	1.8%	1.2%	0.5%	0.4%	-0.0%	0.5%	0.3%	0.4%	-2.3%	0.3%	0.3%	0.4%	0.0%	0.6%	0.6%
Catering and accommodation	2.9%	-1.0%	0.6%	0.7%	3.1%	-1.1%	0.7%	0.7%	3.3%	-4.6%	0.7%	0.7%	3.4%	-16.0%	0.9%	0.9%
Chemicals and chemical, rubber and plastic products	0.8%	1.2%	2.1%	2.4%	0.8%	1.7%	2.4%	2.4%	0.5%	1.7%	2.6%	2.6%	0.8%	6.3%	3.1%	3.1%
Clothing and footwear	0.5%	0.1%	0.3%	0.2%	0.5%	0.1%	0.2%	0.2%	0.5%	-0.4%	0.2%	0.2%	0.5%	-0.5%	0.3%	0.3%
Coal and petroleum products	0.2%	8.5%	5.3%	5.6%	0.2%	6.7%	5.6%	6.0%	0.2%	11.9%	6.0%	6.0%	0.2%	3.8%	4.6%	4.6%
Construction	7.3%	1.9%	2.2%	2.5%	8.0%	2.6%	2.5%	2.5%	8.4%	6.8%	3.7%	3.7%	8.5%	13.5%	4.1%	4.1%
Educational services	0.8%	-0.0%	0.1%	0.1%	0.9%	-0.0%	0.1%	0.1%	1.0%	-0.2%	0.2%	0.2%	1.0%	-1.2%	0.2%	0.2%
Electricity, gas and water	0.3%	1.3%	1.3%	0.5%	0.3%	-1.5%	0.5%	0.5%	0.4%	-8.4%	0.9%	0.9%	0.4%	-55.2%	1.4%	1.4%
Financing, insurance, real estate and business services	36.1%	26.1%	27.5%	25.8%	35.8%	27.0%	25.8%	29.3%	36.8%	42.4%	29.3%	29.3%	38.3%	33.6%	26.9%	26.9%
Food, drink and tobacco	0.9%	3.4%	3.1%	2.2%	0.9%	1.3%	2.2%	2.2%	0.9%	5.1%	3.3%	3.3%	0.9%	23.8%	4.4%	4.4%
Food, leather goods and fur (excl. footwear and clothing)	0.1%	-0.2%	0.0%	0.0%	0.1%	-0.2%	0.0%	0.0%	0.1%	-0.6%	0.0%	0.0%	0.1%	-0.5%	0.0%	0.0%
Long term insurance	0.1%	8.2%	6.4%	5.1%	0.1%	5.4%	5.1%	5.1%	0.1%	-0.4%	3.9%	3.9%	0.1%	-25.6%	1.5%	1.5%
Machinery and related items	1.6%	2.8%	2.1%	2.5%	1.7%	3.8%	2.5%	2.5%	1.8%	7.9%	3.0%	3.0%	1.8%	18.5%	2.7%	2.7%
Medical, dental and other health and veterinary services	1.1%	1.8%	1.2%	1.2%	1.2%	1.9%	1.2%	1.2%	1.2%	6.1%	1.9%	1.9%	1.2%	25.0%	2.7%	2.7%
Metal (including metal products)	1.2%	7.6%	5.1%	6.4%	1.2%	10.6%	6.4%	6.4%	1.2%	4.5%	3.1%	3.1%	1.2%	12.1%	2.6%	2.6%
Mining and quarrying	0.4%	12.7%	10.2%	16.0%	0.4%	25.0%	16.0%	16.0%	0.4%	20.6%	10.2%	10.2%	0.4%	11.3%	4.3%	4.3%
Other manufacturing industries	1.2%	-0.8%	1.3%	1.5%	1.2%	-0.8%	1.5%	1.5%	1.1%	-3.4%	1.9%	1.9%	1.2%	-21.9%	2.3%	2.3%
Paper, printing and publishing	0.9%	0.2%	1.0%	1.0%	0.9%	0.4%	1.0%	1.0%	1.0%	-1.0%	1.2%	1.2%	1.0%	-1.4%	1.2%	1.2%
Personal and household services	1.0%	-0.1%	0.1%	0.1%	1.2%	-0.1%	0.1%	0.1%	1.2%	-0.3%	0.1%	0.1%	1.3%	-1.0%	0.1%	0.1%
Recreation and cultural services	0.9%	1.0%	1.0%	1.2%	0.9%	1.4%	1.2%	1.2%	0.9%	3.8%	1.6%	1.6%	0.9%	19.2%	2.4%	2.4%
Research and scientific institutes	0.2%	-0.1%	0.1%	0.1%	0.2%	-0.1%	0.1%	0.1%	0.2%	-0.5%	0.1%	0.1%	0.3%	-1.0%	0.1%	0.1%
Research and scientific institutes	12.9%	7.2%	6.0%	4.9%	14.7%	5.4%	4.9%	4.9%	13.1%	8.3%	5.5%	5.5%	12.7%	45.7%	9.1%	9.1%
Retail trade	0.2%	0.1%	0.1%	0.1%	0.2%	0.0%	0.1%	0.1%	0.2%	0.4%	0.3%	0.3%	0.2%	1.4%	0.3%	0.3%
Scientific, optical and similar equipment	2.2%	-0.1%	0.0%	0.0%	1.8%	-0.0%	0.0%	0.0%	1.8%	-0.1%	0.0%	0.0%	1.6%	-0.1%	0.0%	0.0%
Social and related community services	0.9%	-0.3%	0.2%	0.2%	0.9%	-0.3%	0.2%	0.2%	1.0%	-0.2%	0.3%	0.3%	1.0%	-5.1%	0.2%	0.2%
Specialised repair services	0.3%	-1.0%	0.1%	0.1%	0.3%	-0.9%	0.1%	0.1%	0.3%	-3.0%	0.1%	0.1%	0.2%	-10.0%	0.2%	0.2%
Textiles	0.2%	-0.1%	0.1%	0.1%	0.3%	-0.1%	0.1%	0.1%	0.3%	-1.1%	0.1%	0.1%	0.3%	-6.6%	0.2%	0.2%
Transport equipment	3.4%	7.4%	8.3%	8.0%	3.8%	5.2%	8.0%	8.0%	3.8%	4.8%	8.3%	8.3%	3.8%	75.0%	12.1%	12.1%
Transport, storage and communications	1.3%	6.2%	4.2%	3.2%	1.4%	3.7%	3.2%	3.2%	1.4%	0.6%	2.4%	2.4%	1.5%	5.1%	2.2%	2.2%
Vehicles, parts and accessories	3.6%	5.7%	4.2%	3.9%	3.7%	4.7%	3.9%	3.9%	3.6%	9.8%	4.8%	4.8%	3.5%	12.2%	4.5%	4.5%
Wholesale trade	0.6%	-0.2%	0.3%	0.2%	0.6%	-0.1%	0.2%	0.2%	0.6%	-0.8%	0.2%	0.2%	0.6%	-4.3%	0.2%	0.2%
Wood, wood products and furniture	3.2%	1.2%	1.2%	0.4%	1.0%	0.5%	0.4%	0.4%	1.0%	0.1%	0.1%	0.1%	0.4%	-1.1%	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%	100.0%	100.0%

Table A3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]				2008 [102.8% assessed tax as % of provisional tax]				2009 [95.2% assessed tax as % of provisional tax]				2010 [63.6% 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)	
Economic activity¹																
Primary sector																
Agriculture, forestry and fishing																
Mining and quarrying	16 659	-10 053	1 644	2 144	18 191	-10 903	2 144	2 144	18 794	-12 541	1 890	1 890	16 897	-13 013	1 663	1 663
Secondary sector	2 087	31 599	14 146	25 436	2 329	72 149	25 436	25 436	2 174	23 731	12 803	12 803	1 726	2 800	3 546	3 546
Manufacturing	50 728	58 641	30 603	36 369	53 572	64 637	36 369	36 369	52 318	21 826	27 938	27 938	44 564	3 414	18 556	18 556
Bricks, ceramic, glass, cement and similar products	2 241	4 526	1 670	719	2 391	-112	719	719	2 347	-2 619	436	436	1 945	-1 762	461	461
Chemicals and chemical, rubber and plastic products	4 370	3 054	2 860	3 741	4 627	4 873	3 741	3 741	4 593	2 015	3 243	3 243	3 957	1 575	2 542	2 542
Clothing and footwear	3 028	368	358	329	2 986	148	329	329	2 849	-430	235	235	2 441	-128	271	271
Coal and petroleum products	1 030	21 185	7 300	8 972	1 118	19 248	8 972	8 972	1 092	13 756	7 494	7 494	992	935	3 762	3 762
Food, drink and tobacco	4 932	8 375	4 309	3 502	5 183	3 688	3 502	3 502	5 023	5 877	4 123	4 123	4 387	5 913	3 621	3 621
Leather, leather goods and fur (excl. footwear and clothing)	340	-459	42	32	331	-481	32	32	327	-688	43	43	264	-121	40	40
Machinery and related items	9 383	7 071	2 937	3 947	9 990	10 871	3 947	3 947	9 996	9 170	3 718	3 718	8 291	4 604	2 248	2 248
Metal (including metal products)	6 584	18 947	7 074	10 200	7 096	30 694	10 200	10 200	6 952	5 233	3 959	3 959	5 843	3 015	2 095	2 095
Other manufacturing industries	6 598	-1 992	1 807	2 321	6 852	-2 333	2 321	2 321	6 436	-3 936	2 330	2 330	5 497	-5 444	1 877	1 877
Paper, printing and publishing	5 075	484	1 363	1 609	5 475	1 112	1 609	1 609	5 448	-1 207	1 450	1 450	4 743	-351	951	951
Scientific, optical and similar equipment	977	129	200	236	1 003	106	236	236	1 046	445	321	321	924	355	255	255
Textiles	1 537	-2 475	132	137	1 485	-2 561	137	137	1 411	-3 512	114	114	1 167	-2 480	127	127
Transport equipment	1 317	-125	158	234	1 575	-325	234	234	1 519	-1 325	180	180	1 317	-1 632	132	132
Wood, wood products and furniture	3 316	-447	394	392	3 460	-291	392	392	3 279	-954	293	293	2 796	-1 064	175	175
Electricity, gas and water	1 838	3 188	1 802	733	2 001	-4 397	733	733	2 007	-9 729	1 132	1 132	1 821	-13 719	1 139	1 139
Construction	41 488	4 616	3 047	3 965	46 967	7 491	3 965	3 965	47 449	7 898	4 627	4 627	39 875	3 356	3 347	3 347
Tertiary sector																
Wholesale and retail trade, catering and accommodation	123 621	44 161	21 076	20 530	140 359	35 579	20 530	20 530	126 330	16 094	17 322	17 322	104 023	10 433	13 977	13 977
Catering and accommodation	16 412	-2 579	851	1 124	18 290	-3 180	1 124	1 124	18 608	-5 348	869	869	15 889	-3 985	762	762
Retail trade	73 584	17 854	8 292	7 828	86 370	15 544	7 828	7 828	73 701	9 599	6 901	6 901	59 847	11 368	7 476	7 476
Specialised repair services	5 343	-754	257	333	5 573	-833	333	333	5 582	-203	432	432	4 759	-1 259	201	201
Vehicles, parts and accessories	7 674	15 487	5 828	5 056	8 125	10 547	5 056	5 056	7 992	706	3 063	3 063	6 894	1 277	1 823	1 823
Wholesale trade	20 608	14 154	5 847	6 188	22 001	13 500	6 188	6 188	20 447	11 340	6 057	6 057	16 634	3 031	3 715	3 715
Transport, storage and communications	19 593	18 394	11 407	12 743	22 046	15 134	12 743	12 743	21 412	5 549	10 485	10 485	17 743	18 651	9 967	9 967

2011 Tax Statistics

Table A3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2007 – 2010 (continued)

Tax year	2007 [104.3% assessed tax as % of provisional tax]				2008 [102.8% assessed tax as % of provisional tax]				2009 [95.2% assessed tax as % of provisional tax]				2010 [63.6% assessed tax as % of provisional tax]			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed as % of taxable income	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed as % of taxable income	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed as % of taxable income	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed as % of taxable income
Economic activity¹																
Financial intermediation, insurance, real-estate and business services	260 680	89 231	49 499		261 535	98 646	52 174		253 701	51 678	44 653		213 121	2 801	25 472	
Agencies and other services	53 843	4 139	2 609		49 626	5 094	3 001		45 205	3 819	2 871		31 454	1 045	1 986	
Financing, insurance, real estate and business services	205 352	65 095	37 971		210 222	78 113	41 023		206 830	48 868	36 787		180 238	8 363	22 126	
Long term insurance	290	20 316	8 831		334	15 717	8 046		307	-475	4 872		250	-6 363	1 269	
Research and scientific institutes	1 195	-318	89		1 353	-278	104		1 359	-534	123		1 179	-244	90	
Community, social and personal services	34 677	6 390	3 246		34 788	9 298	4 202		34 419	10 790	4 681		28 392	10 410	4 392	
Educational services	4 644	-118	175		5 169	-125	229		5 349	-232	231		4 670	-295	177	
Medical, dental and other health and veterinary services	6 419	4 418	1 609		6 799	5 535	1 978		6 778	7 058	2 399		5 460	6 223	2 196	
Personal and household services	5 893	-225	79		6 797	-236	86		6 963	-328	73		6 100	-255	78	
Recreation and cultural services	4 944	2 446	1 367		5 343	4 162	1 881		5 193	4 371	1 960		4 446	4 766	1 931	
Social and related community services	12 777	-130	16		10 680	-38	28		10 136	-80	18		7 716	-29	11	
Other ²	18 054	3 069	1 690		5 952	1 306	621		3 363	58	218		1 991	-280	48	
Total	569 425	138 161	138 161		587 740	158 917	158 917		561 967	125 749	125 749		470 153	82 107	82 107	

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 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), 2007 – 2010

Tax year	2007				2008				2009				2010			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax
Agencies and other services	8 995	9 110	2 607	[104.3% assessed tax as % of provisional tax]	9 224	10 652	3 001	[102.8% assessed tax as % of provisional tax]	9 513	10 411	2 871	[93.2% assessed tax as % of provisional tax]	7 377	7 255	1 986	[63.6% assessed tax as % of provisional tax]
Agriculture, forestry and fishing	3 717	5 560	1 586		4 059	7 371	2 059		4 548	6 895	1 888		4 198	6 094	1 661	
Bricks, ceramic, glass, cement and similar products	894	5 775	1 670		900	2 549	719		821	1 577	436		684	1 661	461	
Catering and accommodation	4 364	2 998	850		4 591	4 015	1 122		4 528	3 190	869		4 022	2 818	762	
Chemicals and chemical, rubber and plastic products	1 980	9 882	2 860		2 009	13 266	3 729		2 052	11 569	3 243		1 830	9 120	2 542	
Clothing and footwear	1 004	1 223	358		962	1 173	329		976	858	235		914	992	271	
Coal and petroleum products	493	25 074	7 300		507	31 878	8 972		500	26 766	7 494		417	13 434	3 762	
Construction	10 988	10 739	3 047		11 947	14 095	3 964		12 439	16 536	4 627		10 708	12 237	3 347	
Educational services	1 409	630	175		1 555	843	229		1 669	876	231		1 527	684	177	
Electricity, gas and water	669	6 235	1 802		697	2 617	733		713	4 064	1 132		638	4 097	1 139	
Financing, insurance, real estate and business services	68 303	129 020	37 928		69 907	143 515	41 003		65 519	130 068	36 676		59 823	79 347	22 123	
Food, drink and tobacco	1 624	14 857	4 304		1 653	12 182	3 475		1 679	14 747	4 123		1 567	12 935	3 621	
Leather, leather goods and fur (excl. footwear and clothing)	131	143	42		132	115	32		124	156	43		103	145	40	
Long term insurance	91	28 741	8 517		113	26 039	7 532		115	13 827	4 015		73	3 721	1 080	
Machinery and related items	4 174	10 205	2 937		4 406	13 997	3 947		4 576	13 410	3 718		3 846	8 132	2 248	
Medical, dental and other health and veterinary services	3 107	5 628	1 609		3 190	7 070	1 978		3 448	8 675	2 398		3 017	7 965	2 196	
Metal (including metal products)	3 196	24 463	7 074		3 500	36 569	10 199		3 430	14 254	3 959		2 673	7 554	2 095	
Mining and quarrying	525	48 580	14 146		553	90 107	25 436		502	45 311	12 803		402	11 927	3 527	
Other manufacturing industries	2 531	6 268	1 807		2 547	8 259	2 316		2 445	8 377	2 330		2 134	6 755	1 877	
Paper, printing and publishing	1 792	4 742	1 363		1 856	5 706	1 609		1 938	5 239	1 450		1 659	3 459	951	
Personal and household services	1 527	307	79		1 757	344	86		1 903	320	73		1 714	340	78	
Recreation and cultural services	1 307	4 734	1 367		1 352	6 564	1 881		1 382	7 033	1 960		1 198	6 932	1 931	
Research and scientific institutes	327	309	89		353	371	104		359	446	123		313	326	90	
Retail trade	24 633	28 944	8 276		27 386	28 037	7 824		22 813	25 141	6 899		19 439	27 185	7 476	
Scientific, optical and similar equipment	418	697	200		424	835	236		455	1 161	321		424	918	255	
Social and related community services	1 588	55	16		1 311	96	28		369	64	18		189	39	11	
Specialised repair services	2 035	964	257		2 087	1 254	333		2 158	1 642	432		1 910	813	200	
Textiles	502	487	132		503	527	137		508	417	114		417	468	127	
Transport equipment	373	539	158		464	823	234		445	648	180		395	484	132	
Transport, storage and communications	5 204	39 297	11 373		5 660	44 279	12 726		6 192	37 554	10 485		5 611	35 726	9 967	
Vehicles, parts and accessories	3 379	20 130	5 828		3 303	17 983	5 056		3 199	11 022	3 062		2 937	6 594	1 823	
Wholesale trade	7 052	20 162	5 839		7 481	21 754	6 153		7 520	21 579	6 048		6 750	13 330	3 712	
Wood, wood products and furniture	1 208	1 393	394		1 211	1 409	392		1 130	1 077	293		894	660	175	
Other ¹	6 655	5 792	1 660		2 821	2 161	609		1 461	694	202		765	160	45	
Total	176 175	473 684	137 648		180 421	558 453	158 181		171 429	445 602	124 752		150 568	294 306	81 886	

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

2011 Tax Statistics

Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% assessed tax as % of provisional tax]		
Sector	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	9 803	-4 972	0	9 369	-5 558	0	9 665	-6 591	0	8 548	-6 210	0
Agriculture, forestry and fishing	10 103	-15 612	59	10 474	-18 274	85	10 755	-19 436	-	9 605	-19 108	0
Bricks, ceramic, glass, cement and similar products	959	-1 249	-	1 020	-2 661	-	1 109	-4 196	-	949	-3 424	-
Catering and accommodation	7 720	-5 577	1	8 492	-7 195	3	9 263	-8 538	0	8 007	-6 802	-
Chemicals and chemical, rubber and plastic products	1 757	-8 828	-	1 840	-8 393	-	1 868	-9 554	-	1 589	-7 545	-
Clothing and footwear	1 244	-855	-	1 291	-1 024	0	1 328	-1 288	-	1 097	-1 120	-
Coal and petroleum products	315	-3 888	-	333	-12 629	-	330	-13 010	-	322	-12 499	-
Construction	12 609	-6 123	0	13 914	-6 605	-	15 063	-8 638	0	13 512	-8 881	-
Educational services	2 022	-748	-	2 118	-968	-	2 269	-1 108	-	2 014	-979	-
Electricity, gas and water	705	-3 047	-	736	-7 014	-	775	-13 793	-	733	-17 816	-
Financing, insurance, real estate and business services	74 080	-63 925	42	76 039	-65 402	11	80 349	-81 200	110	71 118	-70 985	2
Food, drink and tobacco	2 262	-6 482	5	2 282	-8 495	27	2 284	-8 870	-	1 921	-7 022	-
Leather, leather goods and fur (excl. footwear and clothing)	157	-602	-	141	-595	-	154	-844	-	122	-266	-
Long term insurance	108	-8 425	314	112	-10 322	514	108	-14 303	857	83	-10 084	184
Machinery and related items	3 758	-3 134	0	3 768	-3 126	0	3 967	-4 240	-	3 369	-3 527	-
Medical, dental and other health and veterinary services	1 940	-1 211	0	2 080	-1 534	0	2 130	-1 617	-	1 623	-1 742	-
Metal (including metal products)	2 539	-5 515	0	2 554	-5 875	0	2 728	-9 021	0	2 549	-4 539	-
Mining and quarrying	724	-16 981	-	744	-17 958	0	779	-21 579	-	645	-9 127	1
Other manufacturing industries	2 759	-8 261	-	2 824	-10 591	5	2 868	-12 313	-	2 504	-12 198	0
Paper, printing and publishing	2 156	-4 258	-	2 255	-4 595	-	2 324	-6 446	-	2 047	-3 810	-
Personal and household services	2 840	-533	0	3 145	-580	0	3 339	-648	-	2 957	-595	-
Recreation and cultural services	2 498	-2 288	-	2 620	-2 401	0	2 634	-2 662	-	2 263	-2 166	-
Research and scientific institutes	390	-628	-	392	-649	-	458	-980	-	402	-570	-
Retail trade	22 599	-11 090	15	26 349	-12 493	4	21 121	-15 542	0	19 092	-15 816	-
Scientific, optical and similar equipment	400	-568	-	405	-730	-	432	-716	-	372	-563	-
Social and related community services	391	-186	-	315	-134	-	289	-143	-	151	-68	-
Specialised repair services	2 475	-1 718	-	2 448	-2 087	-	2 581	-1 844	0	2 229	-2 071	0
Textiles	757	-2 962	0	725	-3 087	-	687	-3 929	-	589	-2 948	-
Transport equipment	544	-664	-	605	-1 148	-	637	-1 972	-	576	-2 116	-
Transport, storage and communications	6 690	-20 903	33	7 098	-29 145	17	7 655	-32 005	0	6 756	-17 076	0
Vehicles, parts and accessories	3 121	-4 643	0	3 435	-7 436	0	3 695	-10 316	1	3 124	-5 317	0
Wholesale trade	6 324	-6 008	1	6 419	-8 254	24	6 560	-10 239	2	5 635	-10 299	0
Wood, wood products and furniture	1 570	-1 839	-	1 670	-1 700	-	1 659	-2 030	-	1 512	-1 724	-
Other ¹	6 210	-2 723	1	961	-655	1	465	-635	-	348	-439	1
Total	194 529	-224 447	470	198 973	-269 515	692	202 328	-330 248	971	178 363	-269 453	188

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

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]	2008 [102.8% assessed tax as % of provisional tax]	2009 [95.2% assessed tax as % of provisional tax]	2010 [63.6% assessed tax as % of provisional tax]
Sector	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	35 045	1	26 027	0
Agriculture, forestry and fishing	2 839	0	3 491	1
Bricks, ceramic, glass, cement and similar products	388	-	417	-
Catering and accommodation	4 328	0	4 817	-0
Chemicals and chemical, rubber and plastic products	653	-	673	-
Clothing and footwear	780	-	545	-
Coal and petroleum products	222	-	262	-
Construction	17 891	0	19 947	0
Educational services	1 213	-	1 411	-
Electricity, gas and water	464	-	519	-
Financing, insurance, real estate and business services	62 969	1	60 962	0
Food, drink and tobacco	1 046	0	1 060	-
Leather, leather goods and fur (excl. footwear and clothing)	52	-	49	-
Long term insurance	91	0	84	-
Machinery and related items	1 451	0	1 453	-
Medical, dental and other health and veterinary services	1 372	0	1 200	0
Metal (including metal products)	849	0	794	0
Mining and quarrying	838	0	893	-
Other manufacturing industries	1 308	-	1 123	-
Paper, printing and publishing	1 127	0	1 186	-
Personal and household services	1 526	0	1 721	-
Recreation and cultural services	1 139	-	1 177	-
Research and scientific institutes	478	-	542	-
Retail trade	26 352	1	29 767	2
Scientific, optical and similar equipment	159	-	159	-
Social and related community services	10 798	-	9 478	-
Specialised repair services	833	-	843	-0
Textiles	278	-0	216	-
Transport equipment	400	-	437	-
Transport, storage and communications	7 699	1	7 565	0
Vehicles, parts and accessories	1 174	-0	1 098	0
Wholesale trade	7 232	8	6 367	7
Wood, wood products and furniture	538	-	490	-
Other ¹	5 189	29	1 437	14
Total	198 721	42	188 210	26
		208 346		141 222
		43		34

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

2011 Tax Statistics

Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2007 – 2010

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% 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	44 848	8 995	53 843	40 402	9 224	49 626	35 692	9 513	45 205	24 077	7 377	31 454
Agriculture, forestry and fishing	12 942	3 717	16 659	14 132	4 059	18 191	14 246	4 548	18 794	12 689	4 198	16 887
Bricks, ceramic, glass, cement and similar products	1 347	894	2 241	1 491	900	2 391	1 526	821	2 347	1 261	684	1 945
Catering and accommodation	12 048	4 364	16 412	13 689	4 591	18 280	14 080	4 528	18 608	11 867	4 022	15 889
Chemicals and chemical, rubber and plastic products	2 410	1 960	4 370	2 618	2 009	4 627	2 541	2 052	4 593	2 127	1 830	3 957
Clothing and footwear	2 024	1 004	3 028	2 024	962	2 986	1 873	976	2 849	1 527	914	2 441
Coal and petroleum products	537	493	1 030	611	507	1 118	592	500	1 092	575	417	992
Construction	30 500	10 988	41 488	35 020	11 947	46 967	35 010	12 439	47 449	29 167	10 708	39 875
Educational services	3 235	1 409	4 644	3 614	1 555	5 169	3 680	1 669	5 349	3 143	1 527	4 670
Electricity, gas and water	1 169	669	1 838	1 304	697	2 001	1 294	713	2 007	1 183	638	1 821
Financing, insurance, real estate and business services	137 049	68 303	205 352	140 315	69 907	210 222	141 311	65 519	206 830	120 415	59 823	180 238
Food, drink and tobacco	3 308	1 624	4 932	3 530	1 653	5 183	3 344	1 679	5 023	2 820	1 567	4 387
Food, leather goods and fur (excl. footwear and clothing)	209	131	340	199	132	331	203	124	327	161	103	264
Long term insurance	199	91	290	221	113	334	192	115	307	177	73	250
Machinery and related items	5 209	4 174	9 383	5 584	4 406	9 990	5 420	4 576	9 996	4 445	3 846	8 291
Medical, dental and other health and veterinary services	3 312	3 107	6 419	3 609	3 190	6 799	3 330	3 448	6 778	2 443	3 017	5 460
Metal (including metal products)	3 388	3 196	6 584	3 596	3 500	7 096	3 522	3 430	6 952	3 170	2 673	5 843
Mining and quarrying	1 562	525	2 087	1 776	553	2 329	1 672	502	2 174	1 324	402	1 726
Other manufacturing industries	4 067	2 531	6 598	4 305	2 547	6 852	3 991	2 445	6 436	3 363	2 134	5 497
Paper, printing and publishing	3 283	1 792	5 075	3 619	1 856	5 475	3 510	1 938	5 448	3 084	1 659	4 743
Personal and household services	4 366	1 527	5 893	5 040	1 757	6 797	5 060	1 903	6 963	4 386	1 714	6 100
Recreation and cultural services	3 637	1 307	4 944	3 991	1 352	5 343	3 811	1 382	5 193	3 248	1 198	4 446
Research and scientific institutes	868	327	1 195	1 000	353	1 353	1 000	359	1 359	866	313	1 179
Retail trade	48 951	24 633	73 584	58 984	27 386	86 370	50 888	22 813	73 701	40 408	19 439	59 847
Scientific, optical and similar equipment	559	418	977	579	424	1 003	591	455	1 046	500	424	924
Social and related community services	11 189	1 588	12 777	9 369	1 311	10 680	9 767	369	10 136	7 527	189	7 716
Specialised repair services	3 308	2 035	5 343	3 486	2 087	5 573	3 424	2 158	5 582	2 849	1 910	4 759
Textiles	1 035	502	1 537	982	503	1 485	903	508	1 411	750	417	1 167
Transport equipment	944	373	1 317	1 111	464	1 575	1 074	445	1 519	922	395	1 317
Transport, storage and communications	14 389	5 204	19 593	16 386	5 660	22 046	15 220	6 192	21 412	12 132	5 611	17 743
Vehicles, parts and accessories	4 295	3 379	7 674	4 822	3 303	8 125	4 793	3 199	7 992	3 957	2 937	6 894
Wholesale trade	13 556	7 052	20 608	14 520	7 481	22 001	12 927	7 520	20 447	9 884	6 750	16 634
Wood, wood products and furniture	2 108	1 208	3 316	2 249	1 211	3 460	2 149	1 130	3 279	1 902	894	2 796
Other ¹	11 399	6 655	18 054	3 131	2 821	5 952	1 902	1 461	3 363	1 226	765	1 991
Total	393 250	176 175	569 425	407 319	180 421	587 740	390 538	171 429	561 967	319 585	150 568	470 153

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

Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2007 – 2010 (continued)

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% 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
Percentage of total												
Agencies and other services	11.4%	5.1%	16.5%	9.9%	5.1%	15.0%	9.1%	5.5%	14.7%	7.5%	4.9%	12.4%
Agriculture, forestry and fishing	3.3%	2.1%	5.4%	3.5%	2.2%	5.7%	3.6%	2.7%	6.3%	4.0%	2.8%	6.8%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.8%	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.4%	0.5%	0.8%
Catering and accommodation	3.1%	2.5%	5.5%	3.4%	2.5%	5.9%	3.6%	2.6%	6.2%	3.7%	2.7%	6.4%
Chemicals and chemical, rubber and plastic products	0.6%	1.1%	1.7%	0.6%	1.1%	1.8%	0.7%	1.2%	1.8%	0.7%	1.2%	1.9%
Clothing and footwear	0.5%	0.6%	1.1%	0.5%	0.5%	1.0%	0.5%	0.6%	1.0%	0.5%	0.6%	1.1%
Coal and petroleum products	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%
Construction	7.8%	6.2%	14.0%	8.6%	6.6%	15.2%	9.0%	7.3%	16.2%	9.1%	7.1%	16.2%
Educational services	0.8%	0.8%	1.6%	0.9%	0.9%	1.7%	0.9%	1.0%	1.9%	1.0%	1.0%	2.0%
Electricity, gas and water	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.4%	0.4%	0.8%
Financing, insurance, real estate and business services	34.9%	38.8%	73.6%	34.4%	38.7%	73.2%	36.2%	38.2%	74.4%	37.7%	39.7%	77.4%
Food, drink and tobacco	0.8%	0.9%	1.8%	0.9%	0.9%	1.8%	0.9%	1.0%	1.8%	0.9%	1.0%	1.9%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Machinery and related items	1.3%	2.4%	3.7%	1.4%	2.4%	3.8%	1.4%	2.7%	4.1%	1.4%	2.6%	3.9%
Medical, dental and other health and veterinary services	0.8%	1.8%	2.6%	0.9%	1.8%	2.7%	0.9%	2.0%	2.9%	0.8%	2.0%	2.8%
Metal (including metal products)	0.9%	1.8%	2.7%	0.9%	1.9%	2.8%	0.9%	2.0%	2.9%	1.0%	1.8%	2.8%
Mining and quarrying	0.4%	0.3%	0.7%	0.4%	0.3%	0.7%	0.4%	0.3%	0.7%	0.4%	0.3%	0.7%
Other manufacturing industries	1.0%	1.4%	2.5%	1.1%	1.4%	2.5%	1.0%	1.4%	2.4%	1.1%	1.4%	2.5%
Paper, printing and publishing	0.8%	1.0%	1.9%	0.9%	1.0%	1.9%	0.9%	1.1%	2.0%	1.0%	1.1%	2.1%
Personal and household services	1.1%	0.9%	2.0%	1.2%	1.0%	2.2%	1.3%	1.1%	2.4%	1.4%	1.1%	2.5%
Recreation and cultural services	0.9%	0.7%	1.7%	1.0%	0.7%	1.7%	1.0%	0.8%	1.8%	1.0%	0.8%	1.8%
Research and scientific institutes	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%
Retail trade	12.4%	14.0%	26.4%	14.5%	15.2%	29.7%	13.0%	13.3%	26.3%	12.6%	12.9%	25.6%
Scientific, optical and similar equipment	0.1%	0.2%	0.4%	0.1%	0.2%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%
Social and related community services	2.8%	0.9%	3.7%	2.3%	0.7%	3.0%	2.5%	0.2%	2.7%	2.4%	0.1%	2.5%
Specialised repair services	0.8%	1.2%	2.0%	0.9%	1.2%	2.0%	0.9%	1.3%	2.1%	0.9%	1.3%	2.2%
Textiles	0.3%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Transport equipment	0.2%	0.2%	0.5%	0.3%	0.3%	0.5%	0.3%	0.3%	0.5%	0.3%	0.3%	0.6%
Transport, storage and communications	3.7%	3.0%	6.6%	4.0%	3.1%	7.2%	3.9%	3.6%	7.5%	3.8%	3.7%	7.5%
Vehicles, parts and accessories	1.1%	1.9%	3.0%	1.2%	1.8%	3.0%	1.2%	1.9%	3.1%	1.2%	2.0%	3.2%
Wholesale trade	3.4%	4.0%	7.5%	3.6%	4.1%	7.7%	3.3%	4.4%	7.7%	3.1%	4.5%	7.6%
Wood, wood products and furniture	0.5%	0.7%	1.2%	0.6%	0.7%	1.2%	0.6%	0.7%	1.2%	0.6%	0.6%	1.2%
Other	2.9%	3.8%	6.7%	0.8%	1.6%	2.3%	0.5%	0.9%	1.3%	0.4%	0.5%	0.9%
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%

2011 Tax Statistics

Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2007 – 2010 (continued)

Tax year	2007 [104.3% assessed tax as % of provisional tax]			2008 [102.8% assessed tax as % of provisional tax]			2009 [95.2% assessed tax as % of provisional tax]			2010 [63.6% 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
Percentage of sector total												
Agencies and other services	83.3%	16.7%	100.0%	81.4%	18.6%	100.0%	79.0%	21.0%	100.0%	76.5%	23.5%	100.0%
Agriculture, forestry and fishing	77.7%	22.3%	100.0%	77.4%	22.3%	100.0%	75.8%	24.2%	100.0%	75.2%	24.8%	100.0%
Bricks, ceramic, glass, cement and similar products	60.1%	39.9%	100.0%	62.7%	37.6%	100.0%	65.0%	35.0%	100.0%	64.8%	35.2%	100.0%
Catering and accommodation	73.4%	26.6%	100.0%	74.9%	25.1%	100.0%	75.7%	24.3%	100.0%	74.7%	25.3%	100.0%
Chemicals and chemical, rubber and plastic products	55.1%	44.9%	100.0%	56.6%	43.4%	100.0%	55.3%	44.7%	100.0%	53.8%	46.2%	100.0%
Clothing and footwear	66.8%	33.2%	100.0%	67.8%	32.2%	100.0%	65.7%	34.3%	100.0%	62.6%	37.4%	100.0%
Coal and petroleum products	52.1%	47.9%	100.0%	54.7%	45.3%	100.0%	54.2%	45.8%	100.0%	58.0%	42.0%	100.0%
Construction	73.5%	26.5%	100.0%	74.6%	25.4%	100.0%	73.8%	26.2%	100.0%	73.1%	26.9%	100.0%
Educational services	69.7%	30.3%	100.0%	69.9%	30.1%	100.0%	68.8%	31.2%	100.0%	67.3%	32.7%	100.0%
Electricity, gas and water	63.6%	36.4%	100.0%	65.2%	34.8%	100.0%	64.5%	35.5%	100.0%	65.0%	35.0%	100.0%
Financing, insurance, real estate and business services	66.7%	33.3%	100.0%	66.7%	33.3%	100.0%	68.3%	31.7%	100.0%	66.8%	33.2%	100.0%
Food, drink and tobacco	67.1%	32.9%	100.0%	68.1%	31.9%	100.0%	66.6%	33.4%	100.0%	64.3%	35.7%	100.0%
Leather, leather goods and fur (excl. footwear and clothing)	61.5%	38.5%	100.0%	60.1%	39.9%	100.0%	62.1%	37.9%	100.0%	61.0%	39.0%	100.0%
Long term insurance	68.6%	31.4%	100.0%	66.2%	33.8%	100.0%	62.5%	37.5%	100.0%	70.8%	29.2%	100.0%
Machinery and related items	55.5%	44.5%	100.0%	55.9%	44.1%	100.0%	54.2%	45.8%	100.0%	53.6%	46.4%	100.0%
Medical, dental and other health and veterinary services	51.6%	48.4%	100.0%	53.1%	46.9%	100.0%	49.1%	50.9%	100.0%	44.7%	55.3%	100.0%
Metal (including metal products)	51.5%	48.5%	100.0%	50.7%	49.3%	100.0%	50.7%	49.3%	100.0%	54.3%	45.7%	100.0%
Mining and quarrying	74.8%	25.2%	100.0%	76.3%	23.7%	100.0%	76.9%	23.1%	100.0%	76.7%	23.3%	100.0%
Other manufacturing industries	61.6%	38.4%	100.0%	62.8%	37.2%	100.0%	62.0%	38.0%	100.0%	61.2%	38.8%	100.0%
Paper, printing and publishing	64.7%	35.3%	100.0%	66.1%	33.9%	100.0%	64.4%	35.6%	100.0%	65.0%	35.0%	100.0%
Personal and household services	74.1%	25.9%	100.0%	74.2%	25.8%	100.0%	72.7%	27.3%	100.0%	71.9%	28.1%	100.0%
Recreation and cultural services	73.6%	26.4%	100.0%	74.7%	25.3%	100.0%	73.4%	26.6%	100.0%	73.1%	26.9%	100.0%
Research and scientific institutes	72.6%	27.4%	100.0%	73.9%	26.1%	100.0%	73.6%	26.4%	100.0%	73.5%	26.5%	100.0%
Retail trade	66.5%	33.5%	100.0%	68.3%	31.7%	100.0%	69.0%	31.0%	100.0%	67.5%	32.5%	100.0%
Scientific, optical and similar equipment	57.2%	42.8%	100.0%	57.7%	42.3%	100.0%	56.5%	43.5%	100.0%	54.1%	45.9%	100.0%
Social and related community services	87.6%	12.4%	100.0%	87.7%	12.3%	100.0%	96.4%	3.6%	100.0%	97.6%	2.4%	100.0%
Specialised repair services	61.9%	38.1%	100.0%	62.6%	37.4%	100.0%	61.3%	38.7%	100.0%	59.9%	40.1%	100.0%
Textiles	67.3%	32.7%	100.0%	66.1%	33.9%	100.0%	64.0%	36.0%	100.0%	64.3%	35.7%	100.0%
Transport equipment	71.7%	28.3%	100.0%	70.5%	29.5%	100.0%	70.7%	29.3%	100.0%	70.0%	30.0%	100.0%
Transport, storage and communications	73.4%	26.6%	100.0%	74.3%	25.7%	100.0%	71.1%	28.9%	100.0%	68.4%	31.6%	100.0%
Vehicles, parts and accessories	56.0%	44.0%	100.0%	59.3%	40.7%	100.0%	60.0%	40.0%	100.0%	57.4%	42.6%	100.0%
Wholesale trade	65.8%	34.2%	100.0%	66.0%	34.0%	100.0%	63.2%	36.8%	100.0%	59.4%	40.6%	100.0%
Wood, wood products and furniture	63.6%	36.4%	100.0%	65.0%	35.0%	100.0%	65.5%	34.5%	100.0%	68.0%	32.0%	100.0%
Other	63.1%	36.9%	100.0%	52.6%	47.4%	100.0%	56.6%	43.4%	100.0%	61.6%	38.4%	100.0%
Total	69.1%	30.9%	100.0%	69.3%	30.7%	100.0%	69.5%	30.5%	100.0%	68.0%	32.0%	100.0%

Table A3.6.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2007

Sector	2007 [104.3% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services	Other	
A: < 0	10 103	724	21 177	705	12 609	42 239	6 690	84 381	9 691	6 210	194 529
B: = 0	2 839	838	9 251	464	17 891	39 919	7 699	98 583	16 048	5 189	198 721
C: 1 to 100 000	1 608	132	7 810	307	5 610	23 109	2 556	42 602	5 266	6 125	95 125
D: 100 001 to 250 000	632	65	3 318	118	1 758	6 530	839	13 112	1 236	217	27 825
E: 250 001 to 500 000	505	65	2 575	85	1 215	4 247	527	8 121	942	126	18 408
F: 500 001 to 750 000	204	39	1 174	34	544	1 714	255	3 497	396	47	7 904
G: 750 001 to 1 000 000	136	19	792	25	314	1 103	171	1 962	271	26	4 819
H: 1 000 001 to 2 500 000	343	47	2 015	50	817	2 420	392	4 246	462	70	10 862
I: 2 500 001 to 5 000 000	143	31	1 043	22	349	1 030	170	1 805	167	14	4 774
J: 5 000 001 to 7 500 000	40	18	449	8	126	416	77	620	49	8	1 811
K: 7 500 001 to 10 000 000	30	17	236	3	66	222	38	402	39	5	1 058
L: 10 000 001 to 25 000 000	41	32	494	5	140	396	101	748	58	8	2 023
M: 25 000 001 to 50 000 000	17	10	182	4	32	135	36	275	21	4	716
N: 50 000 001 to 75 000 000	8	5	79	1	5	40	8	95	9	1	251
O: 75 000 001 to 100 000 000	5	5	28	-	5	16	6	48	10	-	123
P: 100 000 001 to 200 000 000	2	11	45	4	4	45	15	80	4	1	211
Q: 200 000 001 +	3	29	60	3	3	40	13	103	8	3	265
Total	16 659	2 087	50 728	1 838	41 488	123 621	19 593	260 680	34 677	18 054	569 425
Total < 0 taxable income	10 103	724	21 177	705	12 609	42 239	6 690	84 381	9 691	6 210	194 529
Total = 0 taxable income	2 839	838	9 251	464	17 891	39 919	7 699	98 583	16 048	5 189	198 721
Total > 0 taxable income	3 717	525	20 300	669	10 988	41 463	5 204	77 716	8 938	6 655	176 175
Total	16 659	2 087	50 728	1 838	41 488	123 621	19 593	260 680	34 677	18 054	569 425
Percentage											
Total < 0 taxable income	60.6%	34.7%	41.7%	38.4%	30.4%	34.2%	34.1%	32.4%	27.9%	34.4%	34.2%
Total = 0 taxable income	17.0%	40.2%	18.2%	25.2%	43.1%	32.3%	39.3%	37.8%	46.3%	28.7%	34.9%
Total > 0 taxable income	22.3%	25.2%	40.0%	36.4%	26.5%	33.5%	26.6%	29.8%	25.8%	36.9%	30.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.6.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2007 (continued)

Tax year	2007 [104.3% 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 and business services	Community, social and personal services	Other	
Percentage by taxable income group											
A: < 0	5.2%	0.4%	10.9%	0.4%	6.5%	21.7%	3.4%	43.4%	5.0%	3.2%	100.0%
B: = 0	1.4%	0.4%	4.7%	0.2%	9.0%	20.1%	3.9%	49.6%	8.1%	2.6%	100.0%
C: 1 to 100 000	1.7%	0.1%	8.2%	0.3%	5.9%	24.3%	2.7%	44.8%	5.5%	6.4%	100.0%
D: 100 001 to 250 000	2.3%	0.2%	11.9%	0.4%	6.3%	23.5%	3.0%	47.1%	4.4%	0.8%	100.0%
E: 250 001 to 500 000	2.7%	0.4%	14.0%	0.5%	6.6%	23.1%	2.9%	44.1%	5.1%	0.7%	100.0%
F: 500 001 to 750 000	2.6%	0.5%	14.9%	0.4%	6.9%	21.7%	3.2%	44.2%	5.0%	0.6%	100.0%
G: 750 001 to 1 000 000	2.8%	0.4%	16.4%	0.5%	6.5%	22.9%	3.5%	40.7%	5.6%	0.5%	100.0%
H: 1 000 001 to 2 500 000	3.2%	0.4%	18.6%	0.5%	7.5%	22.3%	3.6%	39.1%	4.3%	0.6%	100.0%
I: 2 500 001 to 5 000 000	3.0%	0.6%	21.8%	0.5%	7.3%	21.6%	3.6%	37.8%	3.5%	0.3%	100.0%
J: 5 000 001 to 7 500 000	2.2%	1.0%	24.8%	0.4%	7.0%	23.0%	4.3%	34.2%	2.7%	0.4%	100.0%
K: 7 500 001 to 10 000 000	2.8%	1.6%	22.3%	0.3%	6.2%	21.0%	3.6%	38.0%	3.7%	0.5%	100.0%
L: 10 000 001 to 25 000 000	2.0%	1.6%	24.4%	0.2%	6.9%	19.6%	5.0%	37.0%	2.9%	0.4%	100.0%
M: 25 000 001 to 50 000 000	2.4%	1.4%	25.4%	0.6%	4.5%	18.9%	5.0%	38.4%	2.9%	0.6%	100.0%
N: 50 000 001 to 75 000 000	3.2%	2.0%	31.5%	0.4%	2.0%	15.9%	3.2%	37.8%	3.6%	0.4%	100.0%
O: 75 000 001 to 100 000 000	4.1%	4.1%	22.8%	0.0%	4.1%	13.0%	4.9%	39.0%	8.1%	0.0%	100.0%
P: 100 000 001 to 200 000 000	0.9%	5.2%	21.3%	1.9%	1.9%	21.3%	7.1%	37.9%	1.9%	0.5%	100.0%
Q: 200 000 001 +	1.1%	10.9%	22.6%	1.1%	1.1%	15.1%	4.9%	38.9%	3.0%	1.1%	100.0%
Total	2.9%	0.4%	8.9%	0.3%	7.3%	21.7%	3.4%	45.8%	6.1%	3.2%	100.0%
Percentage by sector											
A: < 0	60.6%	34.7%	41.7%	38.4%	30.4%	34.2%	34.1%	32.4%	27.9%	34.4%	34.2%
B: = 0	17.0%	40.2%	18.2%	25.2%	43.1%	32.3%	39.3%	37.8%	46.3%	28.7%	34.9%
C: 1 to 100 000	9.7%	6.3%	15.4%	16.7%	13.5%	18.7%	13.0%	16.3%	15.2%	33.9%	16.7%
D: 100 001 to 250 000	3.8%	3.1%	6.5%	6.4%	4.2%	5.3%	4.3%	5.0%	3.6%	1.2%	4.9%
E: 250 001 to 500 000	3.0%	3.1%	5.1%	4.6%	2.9%	3.4%	2.7%	3.1%	2.7%	0.7%	3.2%
F: 500 001 to 750 000	1.2%	1.9%	2.3%	1.8%	1.3%	1.4%	1.3%	1.3%	1.1%	0.3%	1.4%
G: 750 001 to 1 000 000	0.8%	0.9%	1.6%	1.4%	0.8%	0.9%	0.9%	0.8%	0.8%	0.1%	0.8%
H: 1 000 001 to 2 500 000	2.1%	2.3%	4.0%	2.7%	2.0%	2.0%	2.0%	1.6%	1.3%	0.4%	1.9%
I: 2 500 001 to 5 000 000	0.9%	1.5%	2.1%	1.2%	0.8%	0.8%	0.9%	0.7%	0.5%	0.1%	0.8%
J: 5 000 001 to 7 500 000	0.2%	0.9%	0.9%	0.4%	0.3%	0.3%	0.4%	0.2%	0.1%	0.0%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.8%	0.5%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.2%	1.5%	1.0%	0.3%	0.3%	0.3%	0.5%	0.3%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.5%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.4%	0.1%	0.2%	0.0%	0.0%	0.1%	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%

Table A3.6.2: Companies: Tax assessed by main industrial sector and taxable income group, 2007 [104.3% assessed tax as % of provisional tax]

Tax year	2007 [104.3% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services		
Taxable income group (R million)										
A: < 0	59	0	5	-	0	17	33	356	0	470
B: = 0	0	0	0	-	0	9	1	3	0	42
C: 1 to 100 000	10	1	49	2	29	121	15	323	24	585
D: 100 001 to 250 000	22	2	113	4	57	227	28	563	44	1 070
E: 250 001 to 500 000	40	6	212	6	96	357	46	774	80	1 630
F: 500 001 to 750 000	35	7	197	6	90	291	43	611	64	1 352
G: 750 001 to 1 000 000	33	5	193	6	78	272	42	491	66	1 193
H: 1 000 001 to 2 500 000	153	23	932	23	378	1 109	181	1 921	202	4 956
I: 2 500 001 to 5 000 000	145	31	1 080	23	365	1 056	177	1 856	168	4 919
J: 5 000 001 to 7 500 000	70	33	808	15	228	746	138	1 096	86	3 234
K: 7 500 001 to 10 000 000	76	43	591	8	167	556	97	1 008	99	2 655
L: 10 000 001 to 25 000 000	188	141	2 217	26	594	1 748	446	3 483	269	9 208
M: 25 000 001 to 50 000 000	159	97	1 890	47	313	1 326	377	2 887	227	7 364
N: 50 000 001 to 75 000 000	140	87	1 400	16	85	706	140	1 721	161	4 478
O: 75 000 001 to 100 000 000	124	119	705	-	131	399	155	1 237	256	3 125
P: 100 000 001 to 200 000 000	92	492	1 788	145	158	1 830	553	3 323	157	8 575
Q: 200 000 001 +	298	13 060	18 422	1 476	278	10 306	8 936	27 848	1 343	83 305
Total	1 644	14 146	30 603	1 802	3 047	21 076	11 407	49 499	3 246	138 161

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

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Table A3.6.2: Companies: Tax assessed by main industrial sector and taxable income group, 2007 (continued)

Tax year	2007 [104.3% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
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 and business services		
Percentage by taxable income group										
C: 1 to 100 000	1.8%	0.2%	8.4%	0.3%	5.0%	20.7%	2.5%	55.3%	4.0%	1.8%
D: 100 001 to 250 000	2.1%	0.2%	10.6%	0.3%	5.3%	21.2%	2.7%	52.6%	4.1%	0.9%
E: 250 001 to 500 000	2.5%	0.4%	13.0%	0.4%	5.9%	21.9%	2.8%	47.5%	4.9%	0.8%
F: 500 001 to 750 000	2.8%	0.5%	14.6%	0.4%	6.7%	21.5%	3.2%	45.2%	4.8%	0.6%
G: 750 001 to 1 000 000	2.8%	0.4%	16.2%	0.5%	6.5%	22.8%	3.5%	41.2%	5.5%	0.6%
H: 1 000 001 to 2 500 000	3.1%	0.5%	18.8%	0.5%	7.6%	22.4%	3.6%	38.8%	4.1%	0.7%
I: 2 500 001 to 5 000 000	2.9%	0.6%	22.0%	0.5%	7.4%	21.5%	3.6%	37.7%	3.4%	0.3%
J: 5 000 001 to 7 500 000	2.2%	1.0%	25.0%	0.5%	7.0%	23.1%	4.3%	33.9%	2.7%	0.4%
K: 7 500 001 to 10 000 000	2.9%	1.6%	22.3%	0.3%	6.3%	20.9%	3.6%	37.9%	3.7%	0.4%
L: 10 000 001 to 25 000 000	2.0%	1.5%	24.1%	0.3%	6.4%	19.0%	4.8%	37.8%	2.9%	1.1%
M: 25 000 001 to 50 000 000	2.2%	1.3%	25.7%	0.6%	4.2%	18.0%	5.1%	39.2%	3.1%	0.6%
N: 50 000 001 to 75 000 000	3.1%	1.9%	31.3%	0.4%	1.9%	15.8%	3.1%	38.4%	3.6%	0.5%
O: 75 000 001 to 100 000 000	4.0%	3.8%	22.5%	0.0%	4.2%	12.8%	4.9%	39.6%	8.2%	0.0%
P: 100 000 001 to 200 000 000	1.1%	5.7%	20.9%	1.7%	1.8%	21.3%	6.5%	38.8%	1.8%	0.4%
Q: 200 000 001 +	0.4%	15.7%	22.1%	1.8%	0.3%	12.4%	10.7%	33.4%	1.6%	1.6%
Total	1.2%	10.2%	22.2%	1.3%	2.2%	15.3%	8.3%	35.8%	2.3%	1.2%
Percentage by sector										
C: 1 to 100 000	0.6%	0.0%	0.2%	0.1%	1.0%	0.6%	0.1%	0.7%	0.7%	0.6%
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.2%	1.9%	1.1%	0.2%	1.1%	1.3%	0.6%
E: 250 001 to 500 000	2.5%	0.0%	0.7%	0.4%	3.1%	1.7%	0.4%	1.6%	2.5%	0.8%
F: 500 001 to 750 000	2.1%	0.0%	0.6%	0.3%	3.0%	1.4%	0.4%	1.2%	2.0%	1.0%
G: 750 001 to 1 000 000	2.0%	0.0%	0.6%	0.3%	2.6%	1.3%	0.4%	1.0%	2.0%	0.9%
H: 1 000 001 to 2 500 000	9.3%	0.2%	3.0%	1.3%	12.4%	5.3%	1.6%	3.9%	6.2%	2.0%
I: 2 500 001 to 5 000 000	8.8%	0.2%	3.5%	1.3%	12.0%	5.0%	1.6%	3.7%	5.2%	3.6%
J: 5 000 001 to 7 500 000	4.3%	0.2%	2.6%	0.8%	7.5%	3.5%	1.2%	2.2%	2.7%	2.3%
K: 7 500 001 to 10 000 000	4.6%	0.3%	1.9%	0.4%	5.5%	2.6%	0.8%	2.0%	3.0%	1.9%
L: 10 000 001 to 25 000 000	11.4%	1.0%	7.2%	1.4%	19.5%	8.3%	3.9%	7.0%	8.3%	6.7%
M: 25 000 001 to 50 000 000	9.6%	0.7%	6.2%	2.6%	10.3%	6.3%	3.3%	5.8%	7.0%	5.3%
N: 50 000 001 to 75 000 000	8.5%	0.6%	4.6%	0.9%	2.8%	3.4%	1.2%	3.5%	5.0%	1.3%
O: 75 000 001 to 100 000 000	7.5%	0.8%	2.3%	0.0%	4.3%	1.9%	1.4%	2.5%	7.9%	0.0%
P: 100 000 001 to 200 000 000	5.6%	3.5%	5.8%	8.1%	5.2%	8.7%	4.9%	6.7%	4.8%	2.1%
Q: 200 000 001 +	18.1%	92.3%	60.2%	81.9%	9.1%	48.9%	78.3%	56.3%	41.4%	79.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.7.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2008 [102.8% assessed tax as % of provisional tax]

Sector	Primary sector			Secondary sector			Tertiary sector			Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services		
Taxable income group (Number of taxpayers)											
A: < 0	10 474	744	21 713	736	13 914	47 143	7 098	85 912	10 278	961	198 973
B: = 0	3 658	1 032	10 785	568	21 106	48 368	9 288	96 026	15 345	2 170	208 346
C: 1 to 100 000	1 626	127	7 903	324	5 985	24 634	2 744	41 940	5 207	2 395	92 885
D: 100 001 to 250 000	686	61	3 318	118	1 920	7 072	866	13 132	1 283	182	28 638
E: 250 001 to 500 000	605	53	2 662	83	1 321	4 678	620	8 576	1 051	88	19 737
F: 500 001 to 750 000	236	29	1 258	37	535	1 925	264	3 811	443	41	8 579
G: 750 001 to 1 000 000	158	23	779	29	352	1 188	182	2 218	262	26	5 217
H: 1 000 001 to 2 500 000	391	76	2 203	50	929	2 768	433	4 918	509	47	12 324
I: 2 500 001 to 5 000 000	160	46	1 129	25	431	1 174	197	2 091	178	20	5 451
J: 5 000 001 to 7 500 000	64	23	493	7	165	449	91	841	63	11	2 207
K: 7 500 001 to 10 000 000	35	12	281	4	80	237	56	449	35	4	1 193
L: 10 000 001 to 25 000 000	57	31	552	8	144	452	112	918	72	4	2 350
M: 25 000 001 to 50 000 000	21	21	253	5	53	127	42	335	24	3	884
N: 50 000 001 to 75 000 000	6	3	77	-	17	48	15	113	10	-	289
O: 75 000 001 to 100 000 000	2	4	33	3	6	17	11	54	7	-	137
P: 100 000 001 to 200 000 000	5	10	69	3	5	34	12	96	13	-	247
Q: 200 000 001 +	7	34	64	1	4	45	15	105	8	-	283
Total	18 191	2 329	53 572	2 001	46 967	140 359	22 046	261 535	34 788	5 952	587 740
Total < 0 taxable income	10 474	744	21 713	736	13 914	47 143	7 098	85 912	10 278	961	198 973
Total = 0 taxable income	3 658	1 032	10 785	568	21 106	48 368	9 288	96 026	15 345	2 170	208 346
Total > 0 taxable income	4 059	553	21 074	697	11 947	44 848	5 660	79 597	9 165	2 821	180 421
Total	18 191	2 329	53 572	2 001	46 967	140 359	22 046	261 535	34 788	5 952	587 740
Percentage											
Total < 0 taxable income	57.6%	31.9%	40.5%	36.8%	29.6%	33.6%	32.2%	32.8%	29.5%	16.1%	33.9%
Total = 0 taxable income	20.1%	44.3%	20.1%	28.4%	44.9%	34.5%	42.1%	36.7%	44.1%	36.5%	35.4%
Total > 0 taxable income	22.3%	23.7%	39.3%	34.8%	25.4%	32.0%	25.7%	30.4%	26.3%	47.4%	30.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.7.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2008 (continued)

Tax year	2008 [102.8% 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 and business services	Community, social and personal services	Other	
Percentage by taxable income group											
A: < 0	5.3%	0.4%	10.9%	0.4%	7.0%	23.7%	3.6%	43.2%	5.2%	0.5%	100.0%
B: = 0	1.8%	0.5%	5.2%	0.3%	10.1%	23.2%	4.5%	46.1%	7.4%	1.0%	100.0%
C: 1 to 100 000	1.8%	0.1%	8.5%	0.3%	6.4%	26.5%	3.0%	45.2%	5.6%	2.6%	100.0%
D: 100 001 to 250 000	2.4%	0.2%	11.6%	0.4%	6.7%	24.7%	3.0%	45.9%	4.5%	0.6%	100.0%
E: 250 001 to 500 000	3.1%	0.3%	13.5%	0.4%	6.7%	23.7%	3.1%	43.5%	5.3%	0.4%	100.0%
F: 500 001 to 750 000	2.8%	0.3%	14.7%	0.4%	6.2%	22.4%	3.1%	44.4%	5.2%	0.5%	100.0%
G: 750 001 to 1 000 000	3.0%	0.4%	14.9%	0.6%	6.7%	22.8%	3.5%	42.5%	5.0%	0.5%	100.0%
H: 1 000 001 to 2 500 000	3.2%	0.6%	17.9%	0.4%	7.5%	22.5%	3.5%	39.9%	4.1%	0.4%	100.0%
I: 2 500 001 to 5 000 000	2.9%	0.8%	20.7%	0.5%	7.9%	21.5%	3.6%	38.4%	3.3%	0.4%	100.0%
J: 5 000 001 to 7 500 000	2.9%	1.0%	22.3%	0.3%	7.5%	20.3%	4.1%	38.1%	2.9%	0.5%	100.0%
K: 7 500 001 to 10 000 000	2.9%	1.0%	23.6%	0.3%	6.7%	19.9%	4.7%	37.6%	2.9%	0.3%	100.0%
L: 10 000 001 to 25 000 000	2.4%	1.3%	23.5%	0.3%	6.1%	19.2%	4.8%	39.1%	3.1%	0.2%	100.0%
M: 25 000 001 to 50 000 000	2.4%	2.4%	28.6%	0.6%	6.0%	14.4%	4.8%	37.9%	2.7%	0.3%	100.0%
N: 50 000 001 to 75 000 000	2.1%	1.0%	26.6%	0.0%	5.9%	16.6%	5.2%	39.1%	3.5%	0.0%	100.0%
O: 75 000 001 to 100 000 000	1.5%	2.9%	24.1%	2.2%	4.4%	12.4%	8.0%	39.4%	5.1%	0.0%	100.0%
P: 100 000 001 to 200 000 000	2.0%	4.0%	27.9%	1.2%	2.0%	13.8%	4.9%	38.9%	5.3%	0.0%	100.0%
Q: 200 000 001 +	2.5%	12.0%	22.6%	0.4%	1.4%	15.9%	5.3%	37.1%	2.8%	0.0%	100.0%
Total	3.1%	0.4%	9.1%	0.3%	8.0%	23.9%	3.8%	44.5%	5.9%	1.0%	100.0%
Percentage by sector											
A: < 0	57.6%	31.9%	40.5%	36.8%	29.6%	33.6%	32.2%	32.8%	29.5%	16.1%	33.9%
B: = 0	20.1%	44.3%	20.1%	28.4%	44.9%	34.5%	42.1%	36.7%	44.1%	36.5%	35.4%
C: 1 to 100 000	8.9%	5.5%	14.8%	16.2%	12.7%	17.6%	12.4%	16.0%	15.0%	40.2%	15.8%
D: 100 001 to 250 000	3.8%	2.6%	6.2%	5.9%	4.1%	5.0%	3.9%	5.0%	3.7%	3.1%	4.9%
E: 250 001 to 500 000	3.3%	2.3%	5.0%	4.1%	2.8%	3.3%	2.8%	3.3%	3.0%	1.5%	3.4%
F: 500 001 to 750 000	1.3%	1.2%	2.3%	1.8%	1.1%	1.4%	1.2%	1.5%	1.3%	0.7%	1.5%
G: 750 001 to 1 000 000	0.9%	1.0%	1.5%	1.4%	0.7%	0.8%	0.8%	0.8%	0.8%	0.4%	0.9%
H: 1 000 001 to 2 500 000	2.1%	3.3%	4.1%	2.5%	2.0%	2.0%	2.0%	1.9%	1.5%	0.8%	2.1%
I: 2 500 001 to 5 000 000	0.9%	2.0%	2.1%	1.2%	0.9%	0.8%	0.9%	0.8%	0.5%	0.3%	0.9%
J: 5 000 001 to 7 500 000	0.4%	1.0%	0.9%	0.3%	0.4%	0.3%	0.4%	0.3%	0.2%	0.2%	0.4%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.3%	1.0%	0.4%	0.3%	0.3%	0.5%	0.4%	0.2%	0.1%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.9%	0.5%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.5%	0.1%	0.0%	0.0%	0.0%	0.1%	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%

Table A3.7.2: Companies: Tax assessed by main industrial sector and taxable income group, 2008 [102.8% assessed tax as % of provisional tax]

Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations			Financial inter- mediation, insurance, real- estate and business services
Taxable income group (R million)										
A: < 0	85	0	32	-	-	31	17	525	0	692
B: = 0	0	-0	12	-	-	11	0	8	0	43
C: 1 to 100 000	10	1	45	2	28	118	14	306	24	557
D: 100 001 to 250 000	23	3	109	4	59	241	29	558	44	1 079
E: 250 001 to 500 000	45	5	210	6	101	382	52	808	84	1 703
F: 500 001 to 750 000	39	5	209	6	89	320	44	657	72	1 448
G: 750 001 to 1 000 000	38	5	188	7	85	289	44	544	63	1 269
H: 1 000 001 to 2 500 000	172	33	997	22	417	1 255	203	2 209	222	5 554
I: 2 500 001 to 5 000 000	162	46	1 150	26	438	1 184	201	2 119	178	5 524
J: 5 000 001 to 7 500 000	111	42	866	12	294	786	163	1 479	112	3 889
K: 7 500 001 to 10 000 000	86	31	700	10	201	590	139	1 123	87	2 979
L: 10 000 001 to 25 000 000	241	143	2 396	37	668	1 950	518	4 168	311	10 447
M: 25 000 001 to 50 000 000	212	195	2 400	62	522	1 279	427	3 294	235	8 725
N: 50 000 001 to 75 000 000	109	50	1 330	-	288	827	306	2 042	179	5 131
O: 75 000 001 to 100 000 000	49	97	825	78	152	416	275	1 314	178	3 385
P: 100 000 001 to 200 000 000	206	403	2 632	156	164	1 437	454	4 066	513	10 031
Q: 200 000 001 +	555	24 376	22 267	304	458	9 412	9 856	26 952	1 900	96 460
Total	2 144	25 436	36 369	733	3 965	20 530	12 743	52 174	4 202	158 917

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.7.2: Companies: Tax assessed by main industrial sector and taxable income group, 2008 (continued)

Tax year	2008 [102.8% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
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 and business services		
Percentage by taxable income group										
C: 1 to 100 000	1.8%	0.2%	8.1%	0.3%	5.0%	21.3%	2.6%	54.8%	4.3%	1.7%
D: 100 001 to 250 000	2.2%	0.2%	10.1%	0.4%	5.5%	22.3%	2.7%	51.7%	4.1%	0.8%
E: 250 001 to 500 000	2.7%	0.3%	12.3%	0.4%	5.9%	22.4%	3.0%	47.5%	4.9%	0.5%
F: 500 001 to 750 000	2.7%	0.4%	14.5%	0.4%	6.2%	22.1%	3.0%	45.4%	5.0%	0.5%
G: 750 001 to 1 000 000	3.0%	0.4%	14.8%	0.6%	6.7%	22.7%	3.4%	42.8%	4.9%	0.5%
H: 1 000 001 to 2 500 000	3.1%	0.6%	18.0%	0.4%	7.5%	22.6%	3.7%	39.8%	4.0%	0.4%
I: 2 500 001 to 5 000 000	2.9%	0.8%	20.8%	0.5%	7.9%	21.4%	3.6%	38.4%	3.2%	0.4%
J: 5 000 001 to 7 500 000	2.9%	1.1%	22.3%	0.3%	7.6%	20.2%	4.2%	38.0%	2.9%	0.6%
K: 7 500 001 to 10 000 000	2.9%	1.0%	23.5%	0.3%	6.7%	19.8%	4.7%	37.7%	2.9%	0.4%
L: 10 000 001 to 25 000 000	2.3%	1.4%	22.9%	0.4%	6.4%	18.7%	5.0%	39.9%	3.0%	0.1%
M: 25 000 001 to 50 000 000	2.4%	2.2%	27.5%	0.7%	6.0%	14.7%	4.9%	37.8%	2.7%	1.1%
N: 50 000 001 to 75 000 000	2.1%	1.0%	25.9%	0.0%	5.6%	16.1%	6.0%	39.8%	3.5%	0.0%
O: 75 000 001 to 100 000 000	1.4%	2.9%	24.4%	2.3%	4.5%	12.3%	8.1%	38.8%	5.3%	0.0%
P: 100 000 001 to 200 000 000	2.1%	4.0%	26.2%	1.6%	1.6%	14.3%	4.5%	40.5%	5.1%	0.0%
Q: 200 000 001 +	0.6%	25.3%	23.1%	0.3%	0.5%	9.8%	10.2%	27.9%	2.0%	0.4%
Total	1.3%	16.0%	22.9%	0.5%	2.5%	12.9%	8.0%	32.8%	2.6%	0.4%
Percentage by sector										
C: 1 to 100 000	0.5%	0.0%	0.1%	0.2%	0.7%	0.6%	0.1%	0.6%	0.6%	1.5%
D: 100 001 to 250 000	1.1%	0.0%	0.3%	0.5%	1.5%	1.2%	0.2%	1.1%	1.1%	1.3%
E: 250 001 to 500 000	2.1%	0.0%	0.6%	0.9%	2.5%	1.9%	0.4%	1.5%	2.0%	1.5%
F: 500 001 to 750 000	1.8%	0.0%	0.6%	0.8%	2.3%	1.6%	0.3%	1.3%	1.7%	1.2%
G: 750 001 to 1 000 000	1.8%	0.0%	0.5%	1.0%	2.2%	1.4%	0.3%	1.0%	1.5%	1.0%
H: 1 000 001 to 2 500 000	8.0%	0.1%	2.7%	3.1%	10.5%	6.1%	1.6%	4.2%	5.3%	3.5%
I: 2 500 001 to 5 000 000	7.6%	0.2%	3.2%	3.6%	11.1%	5.8%	1.6%	4.1%	4.2%	3.2%
J: 5 000 001 to 7 500 000	5.2%	0.2%	2.4%	1.7%	7.4%	3.8%	1.3%	2.8%	2.7%	3.7%
K: 7 500 001 to 10 000 000	4.0%	0.1%	1.9%	1.4%	5.1%	2.9%	1.1%	2.2%	2.1%	1.8%
L: 10 000 001 to 25 000 000	11.2%	0.6%	6.6%	5.1%	16.8%	9.5%	4.1%	8.0%	7.4%	2.5%
M: 25 000 001 to 50 000 000	9.9%	0.8%	6.6%	8.4%	13.2%	6.2%	3.4%	6.3%	5.6%	15.8%
N: 50 000 001 to 75 000 000	5.1%	0.2%	3.7%	0.0%	7.3%	4.0%	2.4%	3.9%	4.3%	0.0%
O: 75 000 001 to 100 000 000	2.3%	0.4%	2.3%	10.7%	3.8%	2.0%	2.2%	2.5%	4.2%	0.0%
P: 100 000 001 to 200 000 000	9.6%	1.6%	7.2%	21.3%	4.1%	7.0%	3.6%	7.8%	12.2%	0.0%
Q: 200 000 001 +	25.9%	95.8%	61.2%	41.5%	11.6%	45.8%	77.3%	51.7%	45.2%	61.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.8.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2009 [95.2% assessed tax as % of provisional tax]

Sector	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers	
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other		
Taxable income group (Number of taxpayers)												
A: < 0	10 755	779	22 375	775	15 063	43 220	7 655	90 580	10 661	465	202 328	
B: = 0	3 491	893	8 864	519	19 947	42 892	7 565	87 615	14 987	1 437	188 210	
C: 1 to 100 000	1 769	129	7 907	324	6 254	21 885	3 007	37 518	4 553	1 200	84 546	
D: 100 001 to 250 000	765	65	3 358	100	1 957	6 286	980	12 943	1 416	99	27 969	
E: 250 001 to 500 000	691	50	2 671	87	1 398	4 264	648	8 835	1 074	70	19 788	
F: 500 001 to 750 000	272	30	1 233	46	567	1 778	307	4 000	466	19	8 718	
G: 750 001 to 1 000 000	194	15	863	21	411	1 066	201	2 252	283	18	5 324	
H: 1 000 001 to 2 500 000	443	42	2 173	64	884	2 559	433	5 033	554	33	12 218	
I: 2 500 001 to 5 000 000	199	38	1 072	22	420	1 087	254	2 110	192	12	5 406	
J: 5 000 001 to 7 500 000	68	22	482	18	190	401	105	839	69	5	2 199	
K: 7 500 001 to 10 000 000	45	11	273	6	84	237	57	445	33	1	1 192	
L: 10 000 001 to 25 000 000	66	36	599	7	166	396	110	903	66	2	2 351	
M: 25 000 001 to 50 000 000	22	16	208	7	70	128	48	289	21	1	810	
N: 50 000 001 to 75 000 000	5	9	90	2	16	44	13	104	10	-	293	
O: 75 000 001 to 100 000 000	1	7	39	2	5	19	6	53	7	-	139	
P: 100 000 001 to 200 000 000	5	10	61	4	11	34	11	87	10	-	233	
Q: 200 000 001 +	3	22	50	3	6	34	12	95	17	1	243	
Total	18 794	2 174	52 318	2 007	47 449	126 330	21 412	253 701	34 419	3 363	561 967	
Total < 0 taxable income	10 755	779	22 375	775	15 063	43 220	7 655	90 580	10 661	465	202 328	
Total = 0 taxable income	3 491	893	8 864	519	19 947	42 892	7 565	87 615	14 987	1 437	188 210	
Total > 0 taxable income	4 548	502	21 079	713	12 439	40 218	6 192	75 506	8 771	1 461	171 429	
Total	18 794	2 174	52 318	2 007	47 449	126 330	21 412	253 701	34 419	3 363	561 967	
Percentage												
Total < 0 taxable income	57.2%	35.8%	42.8%	38.6%	31.7%	34.2%	35.8%	35.7%	31.0%	13.8%	36.0%	
Total = 0 taxable income	18.6%	41.1%	16.9%	25.9%	42.0%	34.0%	35.3%	34.5%	43.5%	42.7%	33.5%	
Total > 0 taxable income	24.2%	23.1%	40.3%	35.5%	26.2%	31.8%	28.9%	29.8%	25.5%	43.4%	30.5%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.8.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2009 (continued)

Tax year	2009 /95.2% 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 and business services	Community, social and personal services	Other	
Percentage by taxable income group											
A: < 0	5.3%	0.4%	11.1%	0.4%	7.4%	21.4%	3.8%	44.8%	5.3%	0.2%	100.0%
B: = 0	1.9%	0.5%	4.7%	0.3%	10.6%	22.8%	4.0%	46.6%	8.0%	0.8%	100.0%
C: 1 to 100 000	2.1%	0.2%	9.4%	0.4%	7.4%	25.9%	3.6%	44.4%	5.4%	1.4%	100.0%
D: 100 001 to 250 000	2.7%	0.2%	12.0%	0.4%	7.0%	22.5%	3.5%	46.3%	5.1%	0.4%	100.0%
E: 250 001 to 500 000	3.5%	0.3%	13.5%	0.4%	7.1%	21.5%	3.3%	44.6%	5.4%	0.4%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	14.1%	0.5%	6.5%	20.4%	3.5%	45.9%	5.3%	0.2%	100.0%
G: 750 001 to 1 000 000	3.6%	0.3%	16.2%	0.4%	7.7%	20.0%	3.8%	42.3%	5.3%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.6%	0.3%	17.8%	0.5%	7.2%	20.9%	3.5%	41.2%	4.5%	0.3%	100.0%
I: 2 500 001 to 5 000 000	3.7%	0.7%	19.8%	0.4%	7.8%	20.1%	4.7%	39.0%	3.6%	0.2%	100.0%
J: 5 000 001 to 7 500 000	3.1%	1.0%	21.9%	0.8%	8.6%	18.2%	4.8%	38.2%	3.1%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.8%	0.9%	22.9%	0.5%	7.0%	19.9%	4.8%	37.3%	2.8%	0.1%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.5%	25.5%	0.3%	7.1%	16.8%	4.7%	38.4%	2.8%	0.1%	100.0%
M: 25 000 001 to 50 000 000	2.7%	2.0%	25.7%	0.9%	8.6%	15.8%	5.9%	35.7%	2.6%	0.1%	100.0%
N: 50 000 001 to 75 000 000	1.7%	3.1%	30.7%	0.7%	5.5%	15.0%	4.4%	35.5%	3.4%	0.0%	100.0%
O: 75 000 001 to 100 000 000	0.7%	5.0%	28.1%	1.4%	3.6%	13.7%	4.3%	38.1%	5.0%	0.0%	100.0%
P: 100 000 001 to 200 000 000	2.1%	4.3%	26.2%	1.7%	4.7%	14.6%	4.3%	37.3%	4.3%	0.0%	100.0%
Q: 200 000 001 +	1.2%	9.1%	20.6%	1.2%	2.5%	14.0%	4.9%	39.1%	7.0%	0.4%	100.0%
Total	3.3%	0.4%	9.3%	0.4%	8.4%	22.5%	3.8%	45.1%	6.1%	0.6%	100.0%
Percentage by sector											
A: < 0	57.2%	35.8%	42.8%	38.6%	31.7%	34.2%	35.8%	35.7%	31.0%	13.8%	36.0%
B: = 0	18.6%	41.1%	16.9%	25.9%	42.0%	34.0%	35.3%	34.5%	43.5%	42.7%	33.5%
C: 1 to 100 000	9.4%	5.9%	15.1%	16.1%	13.2%	17.3%	14.0%	14.8%	13.2%	35.7%	15.0%
D: 100 001 to 250 000	4.1%	3.0%	6.4%	5.0%	4.1%	5.0%	4.6%	5.1%	4.1%	2.9%	5.0%
E: 250 001 to 500 000	3.7%	2.3%	5.1%	4.3%	2.9%	3.4%	3.0%	3.5%	3.1%	2.1%	3.5%
F: 500 001 to 750 000	1.4%	1.4%	2.4%	2.3%	1.2%	1.4%	1.4%	1.6%	1.4%	0.6%	1.6%
G: 750 001 to 1 000 000	1.0%	0.7%	1.6%	1.0%	0.9%	0.8%	0.9%	0.9%	0.8%	0.5%	0.9%
H: 1 000 001 to 2 500 000	2.4%	1.9%	4.2%	3.2%	1.9%	2.0%	2.0%	2.0%	1.6%	1.0%	2.2%
I: 2 500 001 to 5 000 000	1.1%	1.7%	2.0%	1.1%	0.9%	0.9%	1.2%	0.8%	0.6%	0.4%	1.0%
J: 5 000 001 to 7 500 000	0.4%	1.0%	0.9%	0.9%	0.4%	0.3%	0.5%	0.3%	0.2%	0.1%	0.4%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.3%	0.2%	0.2%	0.3%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.4%	1.7%	1.1%	0.3%	0.3%	0.3%	0.5%	0.4%	0.2%	0.1%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.7%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.5%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.0%	0.1%	0.1%	0.0%	0.0%	0.1%	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%

Table A3.8.2: Companies: Tax assessed by main industrial sector and taxable income group, 2009

Tax year	2009 [95.2% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services		
Taxable income group (R million)										
A: < 0	-	-	0	0	0	2	0	967	-	971
B: = 0	1	-	0	-	0	10	0	0	0	14
C: 1 to 100 000	11	1	41	2	26	94	13	271	22	4
D: 100 001 to 250 000	25	3	104	3	57	202	30	524	43	4
E: 250 001 to 500 000	47	5	205	6	101	326	50	795	80	8
F: 500 001 to 750 000	44	5	194	7	90	284	49	668	75	3
G: 750 001 to 1 000 000	45	4	202	5	96	255	48	537	65	4
H: 1 000 001 to 2 500 000	195	19	975	29	385	1 124	187	2 202	237	16
I: 2 500 001 to 5 000 000	197	39	1 061	21	418	1 082	256	2 092	185	13
J: 5 000 001 to 7 500 000	116	39	827	30	332	686	183	1 446	121	9
K: 7 500 001 to 10 000 000	107	33	659	14	207	579	139	1 093	78	3
L: 10 000 001 to 25 000 000	286	155	2 632	32	721	1 685	497	3 962	293	9
M: 25 000 001 to 50 000 000	222	152	2 046	65	656	1 223	476	2 808	199	13
N: 50 000 001 to 75 000 000	90	158	1 564	34	272	790	212	1 788	174	-
O: 75 000 001 to 100 000 000	23	168	931	45	121	448	137	1 315	179	-
P: 100 000 001 to 200 000 000	224	419	2 531	175	512	1 400	436	3 389	380	0
Q: 200 000 001 +	257	11 602	13 967	663	634	7 132	7 771	20 795	2 552	117
Total	1 890	12 803	27 938	1 132	4 627	17 322	10 485	44 653	4 681	218

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.8.2: Companies: Tax assessed by main industrial sector and taxable income group, 2009 (continued)

Tax year	2009 [95.2% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
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 and business services		
Percentage by taxable income group										
C: 1 to 100 000	2.2%	0.2%	8.5%	0.3%	5.3%	19.4%	2.8%	55.8%	4.6%	100.0%
D: 100 001 to 250 000	2.5%	0.3%	10.4%	0.3%	5.8%	20.3%	3.0%	52.7%	4.3%	100.0%
E: 250 001 to 500 000	2.9%	0.3%	12.6%	0.4%	6.2%	20.1%	3.1%	49.0%	4.9%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	13.7%	0.5%	6.3%	20.0%	3.5%	47.1%	5.3%	100.0%
G: 750 001 to 1 000 000	3.5%	0.3%	16.0%	0.4%	7.6%	20.2%	3.8%	42.6%	5.1%	100.0%
H: 1 000 001 to 2 500 000	3.6%	0.4%	18.2%	0.5%	7.2%	20.9%	3.5%	41.0%	4.4%	100.0%
I: 2 500 001 to 5 000 000	3.7%	0.7%	19.8%	0.4%	7.8%	20.2%	4.8%	39.0%	3.4%	100.0%
J: 5 000 001 to 7 500 000	3.1%	1.0%	21.8%	0.8%	8.8%	18.1%	4.8%	38.2%	3.2%	100.0%
K: 7 500 001 to 10 000 000	3.7%	1.1%	22.6%	0.5%	7.1%	19.9%	4.8%	37.5%	2.7%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.5%	25.6%	0.3%	7.0%	16.4%	4.8%	38.6%	2.9%	100.0%
M: 25 000 001 to 50 000 000	2.8%	1.9%	26.0%	0.8%	8.3%	15.6%	6.1%	35.7%	2.5%	100.0%
N: 50 000 001 to 75 000 000	1.8%	3.1%	30.8%	0.7%	5.4%	15.5%	4.2%	35.2%	3.4%	100.0%
O: 75 000 001 to 100 000 000	0.7%	5.0%	27.6%	1.3%	3.6%	13.3%	4.1%	39.0%	5.3%	100.0%
P: 100 000 001 to 200 000 000	2.4%	4.4%	26.7%	1.8%	5.4%	14.8%	4.6%	35.8%	4.0%	100.0%
Q: 200 000 001 +	0.4%	17.7%	21.3%	1.0%	1.0%	10.9%	11.9%	31.8%	3.9%	100.0%
Total	1.5%	10.2%	22.2%	0.9%	3.7%	13.8%	8.3%	35.5%	3.7%	100.0%
Percentage by sector										
C: 1 to 100 000	0.6%	0.0%	0.1%	0.1%	0.6%	0.5%	0.1%	0.6%	0.5%	1.8%
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.3%	1.2%	1.2%	0.3%	1.2%	0.9%	1.9%
E: 250 001 to 500 000	2.5%	0.0%	0.7%	0.5%	2.2%	1.9%	0.5%	1.8%	1.7%	3.5%
F: 500 001 to 750 000	2.3%	0.0%	0.7%	0.6%	1.9%	1.6%	0.5%	1.5%	1.6%	1.5%
G: 750 001 to 1 000 000	2.4%	0.0%	0.7%	0.4%	2.1%	1.5%	0.5%	1.2%	1.4%	2.0%
H: 1 000 001 to 2 500 000	10.3%	0.2%	3.5%	2.6%	8.3%	6.5%	1.8%	4.9%	5.1%	7.2%
I: 2 500 001 to 5 000 000	10.4%	0.3%	3.8%	1.9%	9.0%	6.2%	2.4%	4.7%	4.0%	5.8%
J: 5 000 001 to 7 500 000	6.1%	0.3%	3.0%	2.6%	7.2%	4.0%	1.7%	3.2%	2.6%	3.9%
K: 7 500 001 to 10 000 000	5.7%	0.3%	2.4%	2.8%	4.5%	3.3%	1.3%	2.4%	1.7%	1.3%
L: 10 000 001 to 25 000 000	15.1%	1.2%	9.4%	2.8%	15.6%	9.7%	4.7%	8.9%	6.3%	4.2%
M: 25 000 001 to 50 000 000	11.8%	1.2%	7.3%	5.8%	14.2%	7.1%	4.5%	6.3%	4.2%	6.0%
N: 50 000 001 to 75 000 000	4.8%	1.2%	5.6%	3.0%	5.9%	4.6%	2.0%	4.0%	3.7%	0.0%
O: 75 000 001 to 100 000 000	1.2%	1.3%	3.3%	4.0%	2.6%	2.6%	1.3%	2.9%	3.8%	0.0%
P: 100 000 001 to 200 000 000	11.9%	3.3%	9.1%	15.5%	11.1%	8.1%	4.2%	7.6%	8.1%	0.0%
Q: 200 000 001 +	13.6%	90.6%	50.0%	58.6%	13.7%	41.2%	74.1%	46.6%	54.5%	53.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.9.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2010

Sector	2010 [63.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services	Other	
Taxable income group (Number of taxpayers)											
A: < 0	9 605	645	19 518	733	13 512	38 087	6 756	80 151	9 008	348	178 363
B: = 0	3 094	679	7 089	450	15 655	30 878	5 376	65 384	11 739	878	141 222
C: 1 to 100 000	1 600	125	6 576	254	5 419	17 527	2 748	32 372	3 714	606	70 941
D: 100 001 to 250 000	752	53	2 939	107	1 749	5 894	873	12 295	1 291	66	26 019
E: 250 001 to 500 000	695	45	2 335	96	1 190	4 143	610	8 393	997	36	18 540
F: 500 001 to 750 000	238	23	1 120	39	500	1 724	284	3 790	416	16	8 150
G: 750 001 to 1 000 000	207	17	800	24	329	1 133	202	2 311	305	13	5 341
H: 1 000 001 to 2 500 000	375	38	1 764	65	738	2 411	389	4 350	535	17	10 682
I: 2 500 001 to 5 000 000	169	32	988	18	361	1 083	214	1 887	171	4	4 927
J: 5 000 001 to 7 500 000	59	7	456	10	124	377	94	712	61	3	1 903
K: 7 500 001 to 10 000 000	32	6	239	3	70	185	32	361	40	2	970
L: 10 000 001 to 25 000 000	47	16	441	8	141	394	91	668	57	2	1 865
M: 25 000 001 to 50 000 000	11	8	167	5	58	91	37	229	22	-	628
N: 50 000 001 to 75 000 000	4	6	55	1	16	39	12	74	9	-	216
O: 75 000 001 to 100 000 000	2	2	20	2	6	13	6	34	5	-	90
P: 100 000 001 to 200 000 000	4	15	29	2	5	21	7	67	10	-	160
Q: 200 000 001 +	3	9	28	4	2	23	12	43	12	-	136
Total	16 897	1 726	44 564	1 821	39 875	104 023	17 743	213 121	28 392	1 991	470 153
Total < 0 taxable income	9 605	645	19 518	733	13 512	38 087	6 756	80 151	9 008	348	178 363
Total = 0 taxable income	3 094	679	7 089	450	15 655	30 878	5 376	65 384	11 739	878	141 222
Total > 0 taxable income	4 198	402	17 957	638	10 708	35 058	5 611	67 586	7 645	765	150 568
Total	16 897	1 726	44 564	1 821	39 875	104 023	17 743	213 121	28 392	1 991	470 153
Percentage											
Total < 0 taxable income	56.8%	37.4%	43.8%	40.3%	33.9%	36.6%	38.1%	37.6%	31.7%	17.5%	37.9%
Total = 0 taxable income	18.3%	39.3%	15.9%	24.7%	39.3%	29.7%	30.3%	30.7%	41.3%	44.1%	30.0%
Total > 0 taxable income	24.8%	23.3%	40.3%	35.0%	26.9%	33.7%	31.6%	31.7%	26.9%	38.4%	32.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.9.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2010 (continued)

Tax year	2010 / 63.6% 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 and business services	Community, social and personal services	Other	
Percentage by taxable income group											
A: < 0	5.4%	0.4%	10.9%	0.4%	7.6%	21.4%	3.8%	44.9%	5.1%	0.2%	100.0%
B: = 0	2.2%	0.5%	5.0%	0.3%	11.1%	21.9%	3.8%	46.3%	8.3%	0.6%	100.0%
C: 1 to 100 000	2.3%	0.2%	9.3%	0.4%	7.6%	24.7%	3.9%	45.6%	5.2%	0.9%	100.0%
D: 100 001 to 250 000	2.9%	0.2%	11.3%	0.4%	6.7%	22.7%	3.4%	47.3%	5.0%	0.3%	100.0%
E: 250 001 to 500 000	3.7%	0.2%	12.6%	0.5%	6.4%	22.3%	3.3%	45.3%	5.4%	0.2%	100.0%
F: 500 001 to 750 000	2.9%	0.3%	13.7%	0.5%	6.1%	21.2%	3.5%	46.5%	5.1%	0.2%	100.0%
G: 750 001 to 1 000 000	3.9%	0.3%	15.0%	0.4%	6.2%	21.2%	3.8%	43.3%	5.7%	0.2%	100.0%
H: 1 000 001 to 2 500 000	3.5%	0.4%	16.5%	0.6%	6.9%	22.6%	3.6%	40.7%	5.0%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.4%	0.6%	20.1%	0.4%	7.3%	22.0%	4.3%	38.3%	3.5%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.1%	0.4%	24.0%	0.5%	6.5%	19.8%	4.9%	37.4%	3.2%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.3%	0.6%	24.6%	0.3%	7.2%	19.1%	3.3%	37.2%	4.1%	0.2%	100.0%
L: 10 000 001 to 25 000 000	2.5%	0.8%	23.6%	0.4%	7.6%	21.1%	4.9%	35.8%	3.1%	0.1%	100.0%
M: 25 000 001 to 50 000 000	1.8%	1.3%	26.6%	0.8%	9.2%	14.5%	5.9%	36.5%	3.5%	0.0%	100.0%
N: 50 000 001 to 75 000 000	1.9%	2.8%	25.5%	0.5%	7.4%	18.1%	5.6%	34.3%	4.2%	0.0%	100.0%
O: 75 000 001 to 100 000 000	2.2%	2.2%	22.2%	2.2%	6.7%	14.4%	6.7%	37.8%	5.6%	0.0%	100.0%
P: 100 000 001 to 200 000 000	2.5%	9.4%	18.1%	1.3%	3.1%	13.1%	6.3%	41.9%	6.3%	0.0%	100.0%
Q: 200 000 001 +	2.2%	6.6%	20.6%	2.9%	1.5%	16.9%	8.8%	31.6%	8.8%	0.0%	100.0%
Total	3.6%	0.4%	9.5%	0.4%	8.5%	22.1%	3.8%	45.3%	6.0%	0.4%	100.0%
Percentage by sector											
A: < 0	56.8%	37.4%	43.8%	40.3%	33.9%	36.6%	38.1%	37.6%	31.7%	17.5%	37.9%
B: = 0	18.3%	39.3%	15.9%	24.7%	39.3%	29.7%	30.3%	30.7%	41.3%	44.1%	30.0%
C: 1 to 100 000	9.5%	7.2%	14.8%	13.9%	13.6%	16.8%	15.5%	15.2%	13.1%	30.4%	15.1%
D: 100 001 to 250 000	4.5%	3.1%	6.6%	5.9%	4.4%	5.7%	4.9%	5.8%	4.5%	3.3%	5.5%
E: 250 001 to 500 000	4.1%	2.6%	5.2%	5.3%	3.0%	4.0%	3.4%	3.9%	3.5%	1.8%	3.9%
F: 500 001 to 750 000	1.4%	1.3%	2.5%	2.1%	1.3%	1.7%	1.6%	1.8%	1.5%	0.8%	1.7%
G: 750 001 to 1 000 000	1.2%	1.0%	1.8%	1.3%	0.8%	1.1%	1.1%	1.1%	1.1%	0.7%	1.1%
H: 1 000 001 to 2 500 000	2.2%	2.2%	4.0%	3.6%	1.9%	2.3%	2.2%	2.0%	1.9%	0.9%	2.3%
I: 2 500 001 to 5 000 000	1.0%	1.9%	2.2%	1.0%	0.9%	1.0%	1.2%	0.9%	0.6%	0.2%	1.0%
J: 5 000 001 to 7 500 000	0.3%	0.4%	1.0%	0.5%	0.3%	0.4%	0.5%	0.3%	0.2%	0.2%	0.4%
K: 7 500 001 to 10 000 000	0.2%	0.3%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	0.9%	1.0%	0.4%	0.4%	0.4%	0.5%	0.3%	0.2%	0.1%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.9%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.5%	0.1%	0.2%	0.0%	0.0%	0.1%	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%

Table A3.9.2: Companies: Tax assessed by main industrial sector and taxable income group, 2010

Sector	2010 [63.6% assessed tax as % of provisional tax]										Total tax assessed
	Primary sector		Secondary sector			Tertiary sector			Other		
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services			Community, social and personal services
A: < 0	0	1	0	-	-	1	0	186	-	1	188
B: = 0	2	19	-0	-	-	3	0	7	0	2	34
C: 1 to 100 000	9	1	31	1	19	76	11	238	16	2	403
D: 100 001 to 250 000	23	2	86	3	45	178	24	485	38	3	888
E: 250 001 to 500 000	46	4	168	6	84	311	44	734	73	4	1 473
F: 500 001 to 750 000	37	4	175	6	77	273	45	619	63	3	1 302
G: 750 001 to 1 000 000	48	4	186	5	76	265	47	547	69	3	1 250
H: 1 000 001 to 2 500 000	164	17	775	29	326	1 072	171	1 933	226	8	4 721
I: 2 500 001 to 5 000 000	163	31	985	20	359	1 069	214	1 909	163	3	4 918
J: 5 000 001 to 7 500 000	102	12	786	17	214	649	163	1 238	106	6	3 292
K: 7 500 001 to 10 000 000	77	14	584	7	178	453	78	883	97	5	2 375
L: 10 000 001 to 25 000 000	200	75	1 905	35	609	1 708	396	2 955	253	9	8 145
M: 25 000 001 to 50 000 000	100	74	1 593	47	585	908	364	2 221	214	-0	6 106
N: 50 000 001 to 75 000 000	59	103	929	15	266	684	200	1 281	156	-	3 693
O: 75 000 001 to 100 000 000	50	45	490	49	144	321	145	808	117	-	2 169
P: 100 000 001 to 200 000 000	199	550	1 187	92	176	826	244	2 669	346	-0	6 290
Q: 200 000 001 +	384	2 591	8 677	806	187	5 181	7 820	6 760	2 455	1	34 860
Total	1 663	3 546	18 556	1 139	3 347	13 977	9 967	25 472	4 392	48	82 107

1. Includes the following sectors (as per SARS source code): 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; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

2011 Tax Statistics

Table A3.9.2: Companies: Tax assessed by main industrial sector and taxable income group, 2010 (continued)

Tax year	2010 [63.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total tax assessed
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 and business services	Community, social and personal services	Other	
Percentage by taxable income group											
C: 1 to 100 000	2.1%	0.2%	7.8%	0.3%	4.7%	18.8%	2.7%	59.0%	3.9%	0.5%	100.0%
D: 100 001 to 250 000	2.6%	0.2%	9.7%	0.3%	5.1%	20.1%	2.7%	54.6%	4.3%	0.3%	100.0%
E: 250 001 to 500 000	3.1%	0.2%	11.4%	0.4%	5.7%	21.1%	3.0%	49.8%	4.9%	0.2%	100.0%
F: 500 001 to 750 000	2.8%	0.3%	13.5%	0.4%	5.9%	20.9%	3.5%	47.6%	4.9%	0.2%	100.0%
G: 750 001 to 1 000 000	3.8%	0.3%	14.9%	0.4%	6.1%	21.2%	3.7%	43.8%	5.5%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.5%	0.4%	16.4%	0.6%	6.9%	22.7%	3.6%	40.9%	4.8%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.3%	0.6%	20.0%	0.4%	7.3%	21.7%	4.4%	38.8%	3.3%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.1%	0.4%	23.9%	0.5%	6.5%	19.7%	5.0%	37.6%	3.2%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.2%	0.6%	24.6%	0.3%	7.5%	19.1%	3.3%	37.2%	4.1%	0.2%	100.0%
L: 10 000 001 to 25 000 000	2.5%	0.9%	23.4%	0.4%	7.5%	21.0%	4.9%	36.3%	3.1%	0.1%	100.0%
M: 25 000 001 to 50 000 000	1.6%	1.2%	26.1%	0.8%	9.6%	14.9%	6.0%	36.4%	3.5%	-0.0%	100.0%
N: 50 000 001 to 75 000 000	1.6%	2.8%	25.1%	0.4%	7.2%	18.5%	5.4%	34.7%	4.2%	0.0%	100.0%
O: 75 000 001 to 100 000 000	2.3%	2.1%	22.6%	2.3%	6.6%	14.8%	6.7%	37.2%	5.4%	0.0%	100.0%
P: 100 000 001 to 200 000 000	3.2%	8.7%	18.9%	1.5%	2.8%	13.1%	3.9%	42.4%	5.5%	-0.0%	100.0%
Q: 200 000 001 +	1.1%	7.4%	24.9%	2.3%	0.5%	14.9%	22.4%	19.4%	7.0%	0.0%	100.0%
Total	2.0%	4.3%	22.6%	1.4%	4.1%	17.0%	12.1%	31.0%	5.3%	0.1%	100.0%
Percentage by sector											
C: 1 to 100 000	0.5%	0.0%	0.2%	0.1%	0.6%	0.5%	0.1%	0.9%	0.4%	4.5%	0.5%
D: 100 001 to 250 000	1.4%	0.1%	0.5%	0.2%	1.4%	1.3%	0.2%	1.9%	0.9%	6.0%	1.1%
E: 250 001 to 500 000	2.8%	0.1%	0.9%	0.6%	2.5%	2.2%	0.4%	2.9%	1.7%	7.4%	1.8%
F: 500 001 to 750 000	2.2%	0.1%	0.9%	0.5%	2.3%	2.0%	0.5%	2.4%	1.4%	5.8%	1.6%
G: 750 001 to 1 000 000	2.9%	0.1%	1.0%	0.5%	2.3%	1.9%	0.5%	2.1%	1.6%	6.9%	1.5%
H: 1 000 001 to 2 500 000	9.9%	0.5%	4.2%	2.6%	9.7%	7.7%	1.7%	7.6%	5.1%	15.7%	5.7%
I: 2 500 001 to 5 000 000	9.8%	0.9%	5.3%	1.8%	10.7%	7.7%	2.2%	7.5%	3.7%	7.1%	6.0%
J: 5 000 001 to 7 500 000	6.1%	0.3%	4.2%	1.5%	6.4%	4.6%	1.6%	4.9%	2.4%	11.9%	4.0%
K: 7 500 001 to 10 000 000	4.6%	0.4%	3.1%	0.6%	5.3%	3.2%	0.8%	3.5%	2.2%	9.6%	2.9%
L: 10 000 001 to 25 000 000	12.0%	2.1%	10.3%	3.1%	18.2%	12.2%	4.0%	11.6%	5.8%	18.4%	9.9%
M: 25 000 001 to 50 000 000	6.0%	2.1%	8.6%	4.2%	17.5%	6.5%	3.7%	8.7%	4.9%	-0.0%	7.4%
N: 50 000 001 to 75 000 000	3.6%	2.9%	5.0%	1.3%	8.0%	4.9%	2.0%	5.0%	3.6%	0.0%	4.5%
O: 75 000 001 to 100 000 000	3.0%	1.3%	2.6%	4.3%	4.3%	2.3%	1.5%	3.2%	2.7%	0.0%	2.6%
P: 100 000 001 to 200 000 000	12.0%	15.5%	6.4%	8.1%	5.3%	5.9%	2.5%	10.5%	7.9%	-0.0%	7.7%
Q: 200 000 001 +	23.1%	73.1%	46.8%	70.7%	5.6%	37.1%	78.5%	26.5%	55.9%	1.1%	42.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

4 VALUE-ADDED TAX

KEY HIGHLIGHTS

For the 2010/11 fiscal year:

- Despite the unfolding downward scenarios dominated by events in the US and Euro-zone and weak domestic aggregate demand, VAT revenue collections improved considerably in 2010/11;
- Domestic VAT payments increased by 5.1% while VAT refunds declined by 11.7%, the combined effect of the two resulting in growth of 30.6%;
- Growth in domestic VAT payments came mainly from the Financing, Retail trade and Agencies and other services sectors, offset by a decline in the Construction sector;
- VAT refunds declined in the Financing, Agriculture and Mining and quarrying sectors;
- There were 664 267 registered VAT vendors of which 466 050 (70.2%) were active submitting VAT returns;
 - 33.8% of VAT vendors were in the Financing sector;
 - 87.2% of VAT vendors submitted returns on a bi-monthly basis;
 - Although only 8.7% of VAT vendors submitted returns on a monthly basis they contributed 76% of VAT payments and 87.6% of VAT refunds;
 - Companies and close corporations made up 69.2% of VAT vendors; and
- 49.6% of VAT vendors had a turnover of R1 million or less.

INTRODUCTION

The South African Value-added tax (VAT) system is destination based, which means that only the consumption of goods and services in South Africa is taxed. VAT is therefore paid on the supply of goods or services in South Africa, as well as on the importation of goods into South Africa.

VAT is currently levied at the standard rate of 14% on most goods and services and taxable supplies are either standard-rated or zero-rated. A supplier of zero-rated supplies is not required to charge output tax on those supplies but is nevertheless entitled to a deduction of input tax paid on goods or services acquired for the purpose of making such supplies. There is a wide range of basic food items as well as petrol, diesel and illuminating paraffin that are zero-rated. Exports are also zero-rated.

Exempt supplies are excluded from VAT. An example of supplies that are exempt from VAT is rental of residential property. Unlike either standard-rated or zero-rated supplies, exempt supplies are not taxable activities, so a supplier of exempt goods or services is not allowed to claim input VAT in relation to the input side of those supplies.

This chapter gives an overview of:

- The number of registered VAT vendors;
- Domestic VAT: Payments and refunds
- Input/output VAT; and
- Turnover.

NUMBER OF REGISTERED VAT VENDORS

The number of vendors registered for VAT purposes has declined since 2007/08. This was due to additional registration and legislative requirements as well as a clean-up of the VAT register. For the purposes of Table 4.1, a vendor is regarded as active if a payment was either received or a refund was made to the vendor during the fiscal year.

Table 4.1: Number of registered VAT vendors, 2007/08 – 2010/11

Number Fiscal year	Registered ¹	Active vendors	Percentage of registered
2007/08	745 487	526 571	70.6%
2008/09	737 885	530 342	71.9%
2009/10	685 523	493 083	71.9%
2010/11	664 267	466 050	70.2%

1. As per register as at 31 March of each year.

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

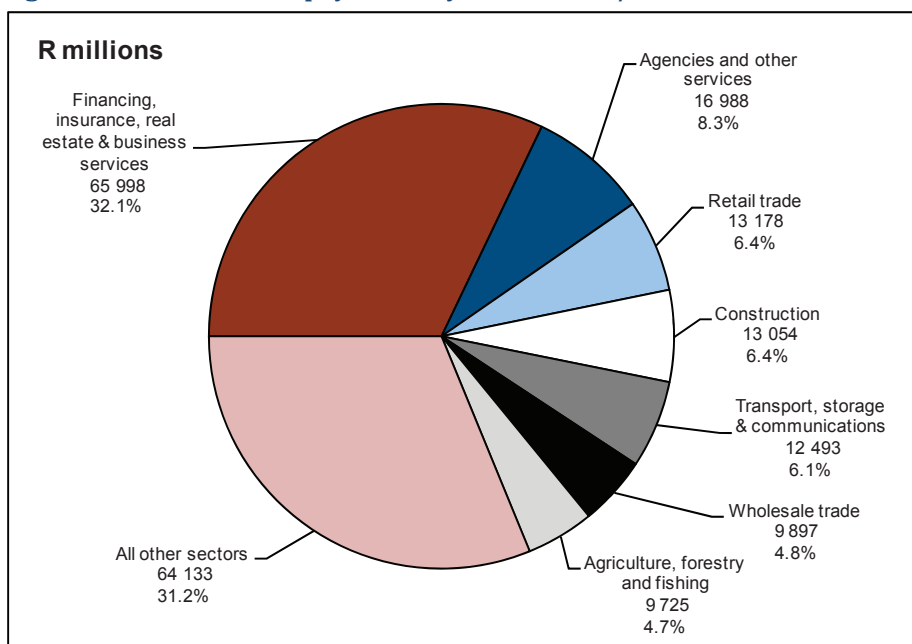
DOMESTIC VAT: PAYMENTS AND REFUNDS

By sector

The largest number of VAT vendors for 2010/11 were in the Financing, insurance, real estate and business services sector (33.8%) followed by the Agriculture, forestry and fishing (13.3%) and the Retail trade (9.8%) sectors.

Companies in the Financing, insurance, real estate and business services sector make the largest proportion of gross domestic VAT payments totalling R66 billion (32.1%) in 2010/11 (see Figure 4.1). The companies in the Mining and quarrying sector at 0.5% and 3.2% of the total gross VAT payments for 2010/11 are a negative contributor to net VAT.

Figure 4.1 Gross VAT payments by sector, 2010/11

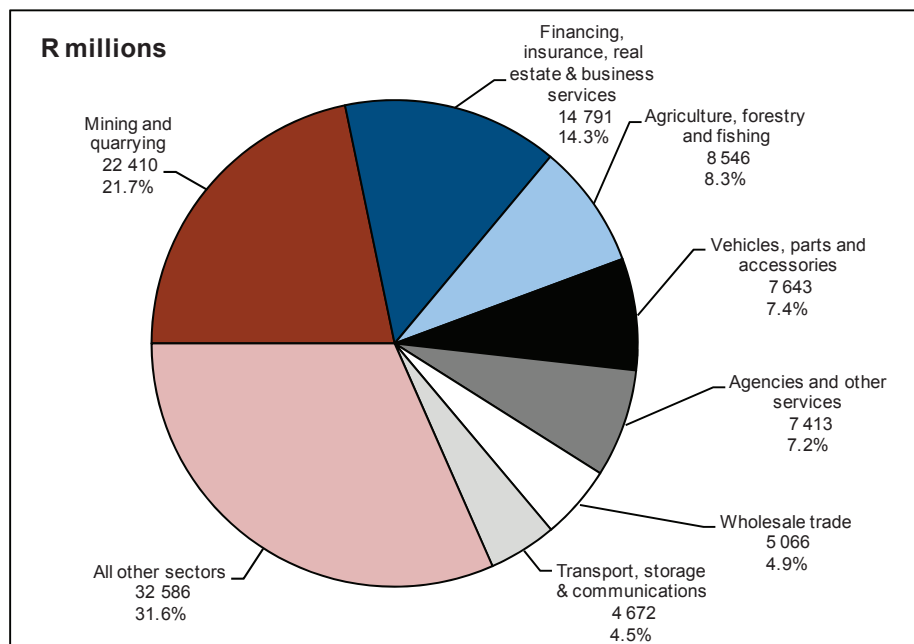


VAT refunds arise mainly when a vendor's inputs exceeds their output, which may occur as a result of the following:

- sells zero-rated items (exports or other zero-rated items)
- invests in capital projects
- restocks or sells merchandise below cost.

VAT refunds were most prominent in the Mining and quarrying, Financing, insurance, real estate and business services and Agriculture, forestry and fishing sectors, as set out in Figure 4.2. *Table A4.1.1* shows the detailed number of vendors, payments and refunds per sector.

Figure 4.2 VAT refunds by sector, 2010/11



By payment category

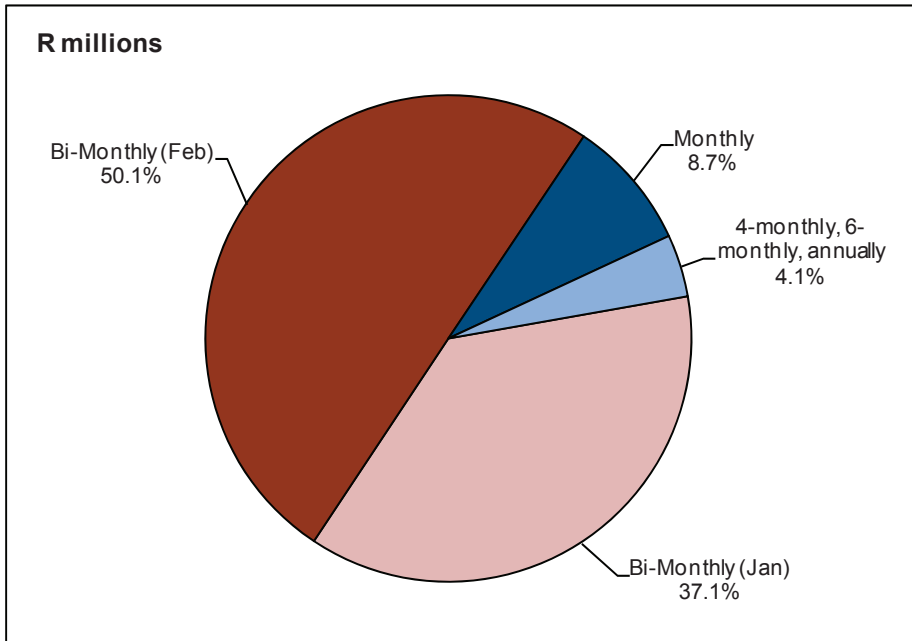
The VAT collected by vendors is usually paid over to SARS every two months, but in cases where the value of taxable supplies (turnover) in a 12 month periods exceeds R30 million, the vendor must account for VAT on a monthly basis. Certain farming enterprises are allowed to pay VAT on a bi-annual basis and small businesses with taxable supplies less than R1.5 million in any consecutive 12-month period may pay their VAT every four months.

Close to 90% of vendors submit returns on a bi-monthly basis (see Figure 4.3), 8.7% submit on a monthly basis, contributing over 75% of VAT payments and over 80% of VAT refunds. The remainder of the vendors submit returns either 4-monthly, 6-monthly or annually.

Most vendors that submit monthly returns are from the Financing, insurance, real estate and business services sector followed by the Retail trade sector.

Table A4.2.1 provides a summary of the VAT payments and refunds by payment category whilst *Tables A4.2.2 to A4.2.5* provide a breakdown of the payments and refunds by sector for the different payment categories.

Figure 4.3 VAT vendors by payment category, 2010/11



By type of enterprise

Companies and close corporations make up nearly 70% of VAT vendors for 2010/11 and accounted for over 90% of the domestic VAT payments and close to 90% of the VAT refunds. Although individuals (sole proprietors) made up over 20% of VAT vendors they only accounted for 3.2% and 2% of the total domestic VAT payments and refunds respectively.

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

INPUT/OUTPUT VAT

The mechanics of the VAT system are based on a subtractive or credit input method which allows a vendor to deduct the tax incurred on the vendor inputs (input tax) from the tax collected on the supplies made by the vendor (output tax). There are, however, some expenses upon which input tax cannot be claimed, such as the acquisition of motor cars and entertainment in most instances.

VAT charged on supplies made (output tax) less VAT paid to suppliers (input tax) is equal to the amount of VAT payable or refundable. VAT returns submitted result in either a payment or a refund.

The input/output tables (Tables A4.4.1 to A4.4.3) indicate the values as per the actual VAT return submission (VAT201 form). The values for VAT payments and refunds do not tie-up to the actual collections as shown in Table A4.1.1 due to several reasons, including:

- adjustments may be made through the audit process
- actual payments may not have been made and accrued to debt
- refunds may be delayed due to additional verification procedures.

It should also be noted that the overall GDP cannot be inferred from the total value for inputs and outputs due to the multiple inclusion of output and input VAT declarations as it flows through the value-chain. For example, goods are manufactured and sold on to a wholesaler, which on sells to a retailer, which on sells to a final consumer. The aforementioned will result in output VAT and input VAT declared at three different points in the value-chain on the same goods. Furthermore, output and input VAT does not reflect any values declared by vendors with zero-rated and exempt items.

Table 4.2 illustrates that, in 2010/11, for every R1 of domestic VAT payment there is a VAT refund of R0.56.

Table 4.2: Relationship between domestic VAT payments and VAT refunds, 2007/08 – 2010/11

For each R1 Fiscal year	Domestic VAT payments there is VAT refunds of
2007/08	0.62
2008/09	0.71
2009/10	0.57
2010/11	0.56

The relationship between output and input VAT is best illustrated by calculating how much output VAT is declared to finally collect R1 in domestic VAT and how much input VAT is claimed to refund R1 in VAT.

For 2010/11, for each R1 in domestic VAT collected:

- R3.27 in output VAT was declared (R673.7 billion ÷ R206.2 billion) and
- R2.27 in input VAT was claimed (R467.5 billion ÷ R206.2 billion).

Similarly for each R1 in VAT refunded:

- R1.40 in output VAT was declared (R161.3 billion ÷ R114.9 billion) and
- R2.40 in input VAT was claimed (R276.2 billion ÷ R114.9 billion).

Table 4.3 illustrates that irrespective of whether the economy is growing or shrinking, the ratio's move in a fairly narrow range. It is merely the quantum of the declarations that vary with the economy.

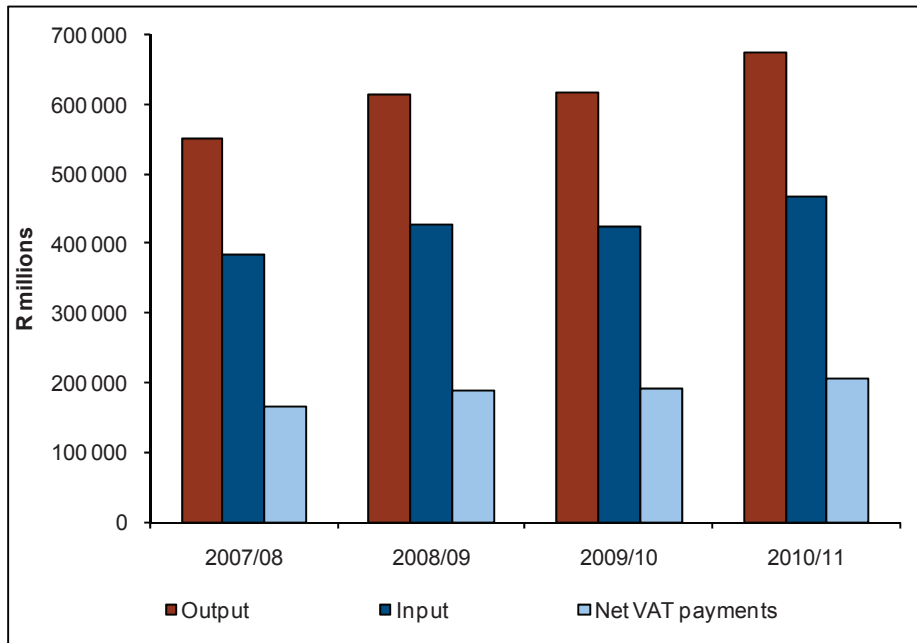
Table 4.3: Output and Input VAT declared for each R1 domestic VAT collected and refunded, 2007/08 – 2010/11

For each R1 Fiscal year	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
2007/08	-2.32	3.32	1.00	1.35	-2.35	-1.00
2008/09	-2.28	3.28	1.00	1.33	-2.33	-1.00
2009/10	-2.22	3.22	1.00	1.29	-2.29	-1.00
2010/11	-2.27	3.27	1.00	1.40	-2.40	-1.00

Certain sectors show significant departure from the aggregate ratios. For example, the mining sector which in 2010/11 claimed the most refunds of all sectors (R25.6 billion) declared only R0.62 in output VAT and claimed R1.62 in input VAT for each R1 in VAT refunds claimed. This is mainly due to the extent of their zero-rated export sales.

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

Figure 4.4 Composition of Domestic VAT payments (output/input), 2007/08 – 2010/11



TURNOVER

To calculate turnover, one cannot only utilise turnover as declared on the VAT returns and assessments processed during a fiscal year as these returns and assessments may pertain to tax periods outside the fiscal year, resulting in either an overstated or understated turnover if too few or older outstanding returns are submitted.

The turnover, as shown in *Table A4.6.1*, is therefore based on a system calculated annualised turnover per vendor, which utilises the 12-month period of each fiscal year to calculate a vendor's turnover.

The manner in which the annualised turnover is calculated is best illustrated as follows:

- If a vendor, who is registered on a monthly basis, submitted all 12 returns on time for the period the turnover would be calculated as the turnover declared on the 12 returns.
- However, if a vendor 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. E.g. if a vendor submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

In 2010/11, close to 50% of VAT vendors had a turnover of R1 million or less, these vendors, however, accounted for only 3.7% of domestic VAT payments and 5.9% of VAT refunds. On the other hand, 1.6% of VAT vendors that had an annual turnover greater than R100 million accounted for 59.3% and 73.6% of domestic VAT payments and VAT refunds respectively.

Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	34 959	13 425	-6 802	37 809	15 627	-9 442	35 104	16 046	-9 971	32 679	16 988	-7 413
Agriculture, forestry and fishing	68 675	8 209	-6 794	67 863	8 224	-11 223	64 029	10 432	-11 645	61 910	9 725	-8 546
Bricks, ceramic, glass, cement and similar products	2 274	684	-312	2 220	675	-455	2 008	712	-304	1 874	718	-283
Catering and accommodation	17 774	2 515	-670	17 462	2 643	-777	15 997	2 717	-780	14 672	3 163	-493
Chemicals and chemical, rubber and plastic products	4 254	3 478	-1 823	4 206	3 387	-2 956	4 048	4 039	-2 162	3 906	4 205	-2 056
Clothing and footwear	2 019	717	-100	1 952	681	-120	1 780	770	-95	1 620	827	-89
Coal and petroleum products	740	3 878	-3 684	796	5 259	-4 484	774	2 583	-3 511	774	3 203	-3 881
Construction	37 374	12 019	-3 456	37 675	14 311	-4 256	34 333	14 000	-3 966	31 527	13 054	-2 970
Educational services	2 143	375	-139	2 138	427	-157	1 981	433	-244	1 847	442	-212
Electricity, gas and water	1 065	1 231	-334	1 187	1 378	-407	1 142	1 793	-362	1 111	1 893	-432
Financing, insurance, real estate and business services	172 436	53 830	-18 348	176 609	59 285	-22 155	164 896	61 138	-17 979	157 447	65 998	-14 791
Food, drink and tobacco	4 170	7 140	-2 172	4 144	7 217	-2 725	3 886	8 290	-2 918	3 674	8 654	-2 743
Leather, leather goods and fur (excl. footwear and clothing)	377	97	-89	371	92	-93	342	108	-41	330	106	-67
Machinery and related items	9 304	4 749	-1 916	9 137	5 597	-2 546	8 601	6 816	-1 521	8 239	6 664	-1 748
Medical, dental and other health and veterinary services	16 779	4 201	-305	16 761	4 586	-368	15 970	5 181	-368	15 065	5 731	-272
Metal (including metal products)	7 996	4 073	-5 464	8 000	4 851	-6 155	7 520	4 165	-4 930	7 126	4 059	-4 589
Mining and quarrying	2 658	8 840	-19 028	2 764	8 587	-23 138	2 538	6 128	-25 028	2 507	6 672	-22 410
Other manufacturing industries	3 710	1 129	-1 621	3 686	1 262	-1 801	3 446	1 381	-1 303	3 266	1 409	-1 296
Paper, printing and publishing	4 553	2 350	-919	4 459	2 320	-822	4 128	2 678	-642	3 893	2 746	-658
Personal and household services	4 957	557	-62	4 834	601	-49	4 295	627	-44	3 670	680	-43
Public administration	615	847	-3 189	616	581	-4 625	612	931	-6 456	644	1 226	-4 597
Recreation and cultural services	4 069	1 675	-331	4 049	1 976	-341	3 773	2 219	-531	3 532	2 608	-704
Research and scientific institutes	646	379	-77	661	402	-118	615	383	-158	603	431	-100
Retail trade	54 689	10 555	-3 538	53 478	11 071	-4 245	49 072	11 921	-3 761	45 609	13 178	-3 844
Scientific, optical and similar equipment	785	277	-96	770	326	-108	743	362	-114	734	417	-96
Social and related community services	2 641	372	-270	2 720	393	-349	2 610	408	-468	2 549	453	-435
Specialised repair services	10 214	1 504	-166	9 914	1 722	-242	9 101	1 659	-420	8 493	1 734	-362
Textiles	1 535	687	-254	1 470	657	-273	1 360	836	-214	1 290	1 013	-183
Transport equipment	1 233	465	-491	1 273	570	-719	1 172	548	-563	1 086	532	-292
Transport, storage and communications	15 865	9 737	-4 355	16 052	10 345	-5 588	14 625	12 011	-5 592	13 749	12 493	-4 672
Vehicles, parts and accessories	5 436	2 628	-6 849	5 426	3 041	-10 730	5 049	3 918	-5 674	4 744	3 684	-7 643
Wholesale trade	27 033	8 688	-4 844	26 369	9 046	-6 089	24 410	9 485	-5 186	23 083	9 897	-5 066
Wood, wood products and furniture	3 549	874	-222	3 437	831	-246	3 084	843	-211	2 767	856	-141
Other ¹	44	26	-2	34	19	-	39	8	-6	30	7	-
Total	526 571	172 211	-98 722	530 342	187 990	-127 802	493 083	195 569	-115 168	466 050	205 466	-103 127

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

2011 Tax Statistics

Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2007/08 – 2010/11 (continued)

Sector	2007/08				2008/09				2009/10				2010/11			
	Number of vendors	Payments	Refunds	Percentage of total	Number of vendors	Payments	Refunds	Percentage of total	Number of vendors	Payments	Refunds	Percentage of total	Number of vendors	Payments	Refunds	Percentage of total
Agriculture and other services	6.6%	7.8%	6.9%		7.1%	8.3%	7.4%		7.1%	8.2%	6.9%		7.0%	8.3%	7.2%	
Agencies and other services	13.0%	4.8%	6.9%		12.8%	4.4%	8.8%		13.0%	5.3%	10.1%		13.3%	4.7%	8.3%	
Agriculture, forestry and fishing	0.4%	0.4%	0.3%		0.4%	0.4%	0.4%		0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Bricks, ceramic, glass, cement and similar products	3.4%	1.5%	0.7%		3.3%	1.4%	0.6%		3.2%	1.4%	0.7%		3.1%	1.5%	0.5%	
Catering and accommodation	0.8%	2.0%	1.8%		0.8%	1.8%	2.3%		0.8%	2.1%	1.9%		0.8%	2.0%	2.0%	
Chemicals and chemical, rubber and plastic products	0.4%	0.4%	0.1%		0.4%	0.4%	0.1%		0.4%	0.4%	0.1%		0.3%	0.4%	0.1%	
Clothing and footwear	0.1%	2.3%	3.7%		0.2%	2.8%	3.5%		0.2%	1.3%	3.0%		0.2%	1.6%	3.8%	
Coal and petroleum products	7.1%	7.0%	3.5%		7.1%	7.6%	3.3%		7.0%	7.2%	3.4%		6.8%	6.4%	2.9%	
Construction	0.4%	0.2%	0.1%		0.4%	0.2%	0.1%		0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Educational services	0.2%	0.7%	0.3%		0.2%	0.7%	0.3%		0.2%	0.9%	0.3%		0.2%	0.9%	0.4%	
Electricity, gas and water	32.7%	31.3%	18.6%		33.3%	31.5%	17.3%		33.4%	31.3%	15.6%		33.8%	32.1%	14.3%	
Financing, insurance, real estate and business services	0.8%	4.1%	2.2%		0.8%	3.8%	2.1%		0.8%	4.2%	2.5%		0.8%	4.2%	2.7%	
Food, drink and tobacco	0.1%	0.1%	0.1%		0.1%	0.0%	0.1%		0.1%	0.1%	0.0%		0.1%	0.1%	0.1%	
Food, leather goods and fur (excl. footwear and clothing)	1.8%	2.8%	1.9%		1.7%	3.0%	2.0%		1.7%	3.5%	1.3%		1.8%	3.2%	1.7%	
Leather, leather goods and fur (excl. footwear and clothing)	3.2%	2.4%	0.3%		3.2%	2.4%	0.3%		3.2%	2.6%	0.3%		3.2%	2.8%	0.3%	
Machinery and related items	1.5%	2.4%	5.5%		1.5%	2.6%	4.8%		1.5%	2.1%	4.3%		1.5%	2.0%	4.4%	
Medical, dental and other health and veterinary services	0.5%	5.1%	19.3%		0.5%	4.6%	18.1%		0.5%	3.1%	21.7%		0.5%	3.2%	21.7%	
Metal (including metal products)	0.7%	0.7%	1.6%		0.7%	0.7%	1.4%		0.7%	0.7%	1.1%		0.7%	0.7%	1.3%	
Mining and quarrying	0.9%	1.4%	0.9%		0.8%	1.2%	0.6%		0.8%	1.4%	0.6%		0.8%	1.3%	0.6%	
Other manufacturing industries	0.9%	0.3%	0.1%		0.9%	0.3%	0.0%		0.9%	0.3%	0.0%		0.8%	0.3%	0.0%	
Paper, printing and publishing	0.1%	0.5%	3.2%		0.1%	0.3%	3.6%		0.1%	0.5%	5.6%		0.1%	0.6%	4.5%	
Personal and household services	0.8%	1.0%	0.3%		0.8%	1.1%	0.3%		0.8%	1.1%	0.5%		0.8%	1.3%	0.7%	
Public administration	0.1%	0.2%	0.1%		0.1%	0.2%	0.1%		0.1%	0.2%	0.1%		0.1%	0.2%	0.1%	
Recreation and cultural services	10.4%	6.1%	3.6%		10.1%	5.9%	3.3%		10.0%	6.1%	3.3%		9.8%	6.4%	3.7%	
Research and scientific institutes	0.1%	0.2%	0.1%		0.1%	0.2%	0.1%		0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Retail trade	1.9%	0.9%	0.2%		1.9%	0.9%	0.2%		1.8%	0.8%	0.4%		1.8%	0.8%	0.4%	
Scientific, optical and similar equipment	0.3%	0.4%	0.3%		0.3%	0.3%	0.2%		0.3%	0.4%	0.2%		0.3%	0.5%	0.2%	
Social and related community services	0.2%	0.3%	0.5%		0.2%	0.3%	0.6%		0.2%	0.3%	0.5%		0.2%	0.3%	0.3%	
Specialised repair services	3.0%	5.7%	4.4%		3.0%	5.5%	4.4%		3.0%	6.1%	4.9%		3.0%	6.1%	4.5%	
Textiles	1.0%	1.5%	6.9%		1.0%	1.6%	8.4%		1.0%	2.0%	4.9%		1.0%	1.8%	7.4%	
Transport equipment	5.1%	5.0%	4.9%		5.0%	4.8%	4.8%		5.0%	4.8%	4.5%		5.0%	4.8%	4.9%	
Transport, storage and communications	0.7%	0.5%	0.2%		0.6%	0.4%	0.2%		0.6%	0.4%	0.2%		0.6%	0.4%	0.1%	
Vehicles, parts and accessories	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Wholesale trade																
Wood, wood products and furniture																
Other																
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 A4.2.1: Domestic VAT: Payments and refunds by payment category, 2007/08 – 2010/11

Fiscal year	2007/08			2008/09			2009/10			2010/11			
	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)	196 131	18 285	-6 515	198 611	19 933	-7 170	183 599	19 683	-5 732	172 950	20 932	-5 063	
B: Bi-Monthly (Feb)	265 875	24 826	-9 049	267 210	26 656	-10 411	247 767	26 371	-8 586	233 360	28 036	-7 533	
C: Monthly	41 708	128 644	-82 927	42 237	140 948	-109 989	41 322	149 087	-100 627	40 442	156 089	-90 306	
D: 6-monthly	20 421	358	-207	19 777	369	-202	18 049	356	-201	17 111	332	-198	
E: Annually	1 134	56	-8	1 183	43	-15	1 164	39	-12	1 138	44	-12	
F: 4-monthly	1 302	42	-16	1 324	41	-15	1 182	33	-10	1 049	33	-15	
Total	526 571	172 211	-98 722	530 342	187 990	-127 802	493 083	195 569	-115 168	466 050	205 466	-103 127	
Percentage of total													
A: Bi-Monthly (Jan)	37.2%	10.6%	6.6%	37.4%	10.6%	5.6%	37.2%	10.1%	5.0%	37.1%	10.2%	4.9%	
B: Bi-Monthly (Feb)	50.5%	14.4%	9.2%	50.4%	14.2%	8.1%	50.2%	13.5%	7.5%	50.1%	13.6%	7.3%	
C: Monthly	7.9%	74.7%	84.0%	8.0%	75.0%	86.1%	8.4%	76.2%	87.4%	8.7%	76.0%	87.6%	
D: 6-monthly	3.9%	0.2%	0.2%	3.7%	0.2%	0.2%	3.7%	0.2%	0.2%	3.7%	0.2%	0.2%	
E: Annually	0.2%	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%	0.2%	0.0%	0.0%	0.2%	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 sec. 27(1) of the Value-Added Tax Act.

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Table A4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	13 886	1 397	-427	15 110	1 536	-546	13 818	1 560	-463	12 858	1 646	-392
Agriculture, forestry and fishing	13 735	816	-832	13 657	922	-958	12 973	932	-934	12 617	959	-887
Bricks, ceramic, glass, cement and similar products	904	89	-22	889	97	-25	792	89	-10	740	89	-11
Catering and accommodation	7 181	529	-180	7 086	567	-183	6 534	576	-140	5 999	625	-141
Chemicals and chemical, rubber and plastic products	1 487	179	-38	1 467	196	-45	1 428	203	-42	1 362	224	-34
Clothing and footwear	796	83	-10	758	79	-14	674	82	-9	624	88	-10
Coal and petroleum products	208	11	-6	212	18	-8	200	16	-4	194	16	-6
Construction	14 928	1 557	-485	15 091	1 662	-463	13 699	1 556	-309	12 561	1 553	-278
Educational services	906	82	-25	913	98	-25	852	98	-47	780	97	-23
Electricity, gas and water	430	37	-8	492	39	-19	467	48	-24	448	47	-15
Financing, insurance, real estate and business services	69 863	7 284	-2 896	71 970	7 921	-3 162	66 899	7 800	-2 258	63 764	8 430	-1 963
Food, drink and tobacco	1 428	107	-55	1 439	119	-59	1 352	122	-48	1 267	134	-51
Leather, leather goods and fur (excl. footwear and clothing)	144	14	-5	144	13	-5	137	14	-6	125	15	-5
Machinery and related items	3 713	451	-65	3 661	499	-89	3 430	490	-61	3 283	522	-51
Medical, dental and other health and veterinary services	7 310	855	-43	7 317	955	-46	7 031	1 046	-38	6 630	1 144	-36
Metal (including metal products)	3 075	445	-55	3 077	499	-69	2 862	457	-40	2 702	461	-38
Mining and quarrying	756	115	-103	792	151	-108	708	117	-123	689	135	-60
Other manufacturing industries	1 447	152	-29	1 449	160	-31	1 367	155	-26	1 302	166	-23
Paper, printing and publishing	1 908	226	-25	1 887	229	-24	1 743	228	-26	1 644	238	-18
Personal and household services	2 154	144	-18	2 102	154	-15	1 887	146	-11	1 624	149	-11
Public administration	74	11	-60	76	7	-68	68	8	-54	79	27	-113
Recreation and cultural services	1 697	176	-61	1 686	182	-63	1 557	189	-63	1 444	211	-56
Research and scientific institutes	259	32	-6	264	38	-12	254	39	-12	239	42	-9
Retail trade	21 247	1 182	-328	20 785	1 266	-341	18 924	1 270	-288	17 504	1 336	-262
Scientific, optical and similar equipment	312	37	-6	303	41	-9	290	43	-7	293	54	-7
Social and related community services	1 219	85	-74	1 245	93	-82	1 194	96	-97	1 179	105	-103
Specialised repair services	4 353	363	-32	4 272	396	-35	3 895	382	-26	3 632	399	-22
Textiles	593	68	-10	568	66	-13	517	69	-6	490	67	-5
Transport equipment	467	37	-28	487	47	-23	432	48	-17	385	48	-12
Transport, storage and communications	6 081	594	-260	6 158	686	-293	5 455	626	-234	5 092	672	-190
Vehicles, parts and accessories	2 036	173	-30	2 044	185	-40	1 892	184	-25	1 778	199	-27
Wholesale trade	10 117	800	-267	9 843	860	-269	9 042	860	-261	8 539	906	-190
Wood, wood products and furniture	1 417	154	-26	1 367	152	-28	1 226	134	-23	1 083	128	-14
Total	196 131	18 285	-6 515	198 611	19 933	-7 170	183 599	19 683	-5 732	172 950	20 932	-5 063

Table A4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	17 574	1 836	-519	19 115	2 055	-700	17 752	2 107	-557	16 414	2 164	-457
Agriculture, forestry and fishing	32 079	2 181	-1 949	31 954	2 472	-2 384	30 558	2 357	-2 407	29 767	2 453	-2 257
Bricks, ceramic, glass, cement and similar products	1 121	117	-31	1 078	117	-31	973	108	-17	891	111	-12
Catering and accommodation	9 830	730	-248	9 628	770	-235	8 760	768	-225	7 987	840	-174
Chemicals and chemical, rubber and plastic products	1 929	253	-50	1 914	275	-59	1 821	285	-50	1 762	311	-41
Clothing and footwear	988	97	-10	958	97	-10	877	96	-10	786	101	-6
Coal and petroleum products	265	18	-10	311	15	-18	288	19	-15	284	22	-13
Construction	19 468	2 062	-589	19 542	2 164	-638	17 680	2 037	-443	16 100	2 058	-341
Educational services	1 124	127	-27	1 108	138	-26	1 105	133	-57	957	134	-38
Electricity, gas and water	508	49	-21	562	59	-14	545	65	-25	527	67	-28
Financing, insurance, real estate and business services	90 624	9 260	-3 671	92 400	9 902	-4 016	86 096	9 841	-2 872	82 058	10 598	-2 415
Food, drink and tobacco	1 953	183	-73	1 916	167	-80	1 754	170	-77	1 647	179	-67
Leather, leather goods and fur (excl. footwear and clothing)	188	20	-4	184	18	-3	166	18	-3	167	19	-2
Machinery and related items	4 485	548	-83	4 370	597	-120	4 094	591	-105	3 893	626	-79
Medical, dental and other health and veterinary services	8 916	1 065	-59	8 901	1 193	-61	8 434	1 298	-57	7 956	1 437	-46
Metal (including metal products)	3 706	564	-54	3 709	606	-66	3 472	553	-51	3 263	582	-44
Mining and quarrying	1 115	247	-89	1 157	200	-165	1 029	177	-118	1 020	198	-218
Other manufacturing industries	1 828	189	-38	1 810	199	-37	1 670	196	-33	1 576	209	-33
Paper, printing and publishing	2 188	247	-31	2 120	255	-28	1 939	250	-21	1 828	274	-20
Personal and household services	2 638	177	-26	2 570	190	-21	2 260	187	-16	1 915	195	-11
Public administration	85	11	-35	84	14	-91	83	14	-67	80	15	-61
Recreation and cultural services	2 049	215	-69	2 036	225	-73	1 885	223	-68	1 759	238	-65
Research and scientific institutes	319	38	-9	331	48	-11	297	46	-12	297	48	-10
Retail trade	27 470	1 578	-450	26 595	1 651	-469	24 193	1 656	-374	22 224	1 748	-335
Scientific, optical and similar equipment	386	46	-8	382	58	-11	367	58	-14	354	56	-8
Social and related community services	1 156	105	-56	1 203	108	-79	1 142	111	-96	1 101	127	-107
Specialised repair services	5 447	451	-51	5 228	489	-53	4 810	483	-36	4 480	511	-29
Textiles	708	69	-10	684	68	-13	623	68	-10	585	66	-8
Transport equipment	620	74	-31	637	78	-50	586	60	-25	552	67	-29
Transport, storage and communications	7 923	799	-374	8 014	891	-437	7 327	875	-362	6 846	963	-277
Vehicles, parts and accessories	2 511	200	-36	2 476	212	-41	2 287	206	-29	2 149	228	-26
Wholesale trade	12 842	1 071	-310	12 448	1 128	-345	11 391	1 140	-309	10 696	1 210	-255
Wood, wood products and furniture	1 832	199	-28	1 785	197	-26	1 593	175	-25	1 439	181	-21
Total	265 875	24 826	-9 049	267 210	26 656	-10 411	247 767	26 371	-8 586	233 360	28 036	-7 533

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Table A4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2007/08 – 2010/11

Fiscal year	2007/08			2008/09			2009/10			2010/11		
	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	3 383	10 187	-5 854	3 460	12 030	-8 194	3 425	12 374	-6 950	3 309	13 174	-6 562
Agriculture, forestry and fishing	2 164	4 880	-3 821	2 187	4 484	-7 692	2 166	6 807	-8 126	2 129	5 993	-5 219
Bricks, ceramic, glass, cement and similar products	245	478	-258	248	460	-398	240	513	-276	241	517	-259
Catering and accommodation	699	1 245	-237	691	1 299	-356	662	1 367	-414	653	1 692	-177
Chemicals and chemical, rubber and plastic products	834	3 045	-1 734	821	2 914	-2 851	795	3 549	-2 069	776	3 669	-1 980
Clothing and footwear	231	537	-79	231	504	-95	225	591	-75	208	638	-72
Coal and petroleum products	267	3 849	-3 667	271	5 225	-4 458	284	2 547	-3 490	294	3 164	-3 861
Construction	2 926	8 397	-2 380	2 984	10 482	-3 155	2 903	10 405	-3 213	2 825	9 441	-2 349
Educational services	103	164	-85	105	190	-105	104	201	-139	100	211	-151
Electricity, gas and water	126	1 144	-303	132	1 279	-373	129	1 678	-312	134	1 779	-388
Financing, insurance, real estate and business services	10 472	37 245	-11 780	10 695	41 428	-14 971	10 433	43 470	-12 848	10 227	46 930	-10 407
Food, drink and tobacco	783	6 844	-2 043	782	6 929	-2 585	773	7 996	-2 791	754	8 339	-2 625
Leather, leather goods and fur (excl. footwear and clothing)	44	63	-79	42	60	-84	38	75	-31	37	71	-60
Machinery and related items	1 089	3 749	-1 768	1 091	4 500	-2 336	1 063	5 733	-1 364	1 048	5 515	-1 617
Medical, dental and other health and veterinary services	506	2 279	-202	493	2 434	-259	465	2 835	-272	451	3 148	-188
Metal (including metal products)	1 206	3 062	-5 353	1 204	3 745	-6 018	1 176	3 153	-4 835	1 154	3 014	-4 505
Mining and quarrying	786	8 477	-18 834	813	8 235	-22 864	799	5 833	-24 786	796	6 337	-22 129
Other manufacturing industries	423	787	-1 553	416	902	-1 731	400	1 030	-1 243	383	1 033	-1 239
Paper, printing and publishing	448	1 875	-863	445	1 835	-769	438	2 199	-594	415	2 233	-618
Personal and household services	148	234	-18	146	255	-12	132	293	-16	119	335	-19
Public administration	456	825	-3 093	456	559	-4 466	461	908	-6 335	485	1 184	-4 423
Recreation and cultural services	308	1 283	-201	313	1 568	-203	316	1 805	-398	319	2 157	-582
Research and scientific institutes	62	308	-61	59	314	-95	58	296	-133	60	339	-80
Retail trade	5 874	7 793	-2 759	6 003	8 152	-3 433	5 869	8 992	-3 098	5 817	10 092	-3 245
Scientific, optical and similar equipment	86	193	-81	84	226	-87	85	259	-92	86	307	-80
Social and related community services	257	180	-139	263	191	-186	265	200	-274	261	220	-224
Specialised repair services	391	687	-83	389	835	-153	380	792	-357	367	823	-310
Textiles	234	549	-233	218	522	-247	220	698	-196	215	879	-169
Transport equipment	141	353	-431	148	444	-645	151	439	-521	145	417	-250
Transport, storage and communications	1 828	8 343	-3 720	1 849	8 767	-4 856	1 813	10 507	-4 994	1 778	10 857	-4 203
Vehicles, parts and accessories	882	2 254	-6 781	899	2 643	-10 648	864	3 527	-5 618	813	3 256	-7 589
Wholesale trade	4 016	6 815	-4 267	4 023	7 056	-5 474	3 932	7 483	-4 615	3 804	7 779	-4 621
Wood, wood products and furniture	290	520	-167	276	481	-190	258	532	-162	239	546	-105
Total	41 708	128 644	-82 927	42 237	140 948	-109 989	41 322	149 087	-100 627	40 442	156 089	-90 306

Table A4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2007/08 – 2010/11

Fiscal year	2007/08			2008/09			2009/10			2010/11		
	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	116	5	-2	124	6	-2	109	5	-1	98	4	-2
Agriculture, forestry and fishing	20 697	332	-192	20 065	346	-189	18 332	336	-178	17 397	320	-183
Bricks, ceramic, glass, cement and similar products	4	-	-1	5	1	-1	3	2	-1	2	1	-1
Catering and accommodation	64	11	-5	57	7	-3	41	6	-1	33	6	-1
Chemicals and chemical, rubber and plastic products	4	1	-1	4	2	-1	4	2	-1	6	1	-1
Clothing and footwear	4	-	-1	5	1	-1	4	1	-1	2	-	-1
Coal and petroleum products	-	-	-1	2	1	-	2	1	-2	2	1	-2
Construction	52	3	-2	58	3	-	51	2	-1	41	2	-2
Educational services	10	2	-2	12	1	-1	10	1	-1	10	-	-
Electricity, gas and water	1	1	-2	1	1	-1	1	2	-1	2	-	-1
Financing, insurance, real estate and business services	1 477	41	-1	1 544	34	-6	1 468	27	-1	1 398	40	-6
Food, drink and tobacco	6	6	-1	7	2	-1	7	2	-2	6	2	-
Leather, leather goods and fur (excl. footwear and clothing)	1	-	-1	1	1	-1	1	1	-1	1	1	-1
Machinery and related items	17	1	-	15	1	-1	14	2	-1	15	1	-1
Medical, dental and other health and veterinary services	47	2	-1	50	4	-2	40	2	-1	28	2	-2
Metal (including metal products)	9	2	-2	10	1	-2	10	2	-4	7	2	-2
Mining and quarrying	1	1	-2	2	1	-1	2	1	-1	2	2	-3
Other manufacturing industries	12	1	-1	11	1	-2	9	-	-1	5	1	-1
Paper, printing and publishing	9	2	-	7	1	-1	8	1	-1	6	1	-2
Personal and household services	17	2	-	16	2	-1	16	1	-1	12	1	-2
Public administration	-	-	-1	-	1	-	-	1	-	-	-	-
Recreation and cultural services	15	1	-2	14	1	-2	15	2	-2	10	2	-1
Research and scientific institutes	6	1	-1	7	2	-	6	2	-1	7	2	-1
Retail trade	98	2	-1	95	2	-2	86	3	-1	64	2	-2
Scientific, optical and similar equipment	1	1	-1	1	1	-1	1	2	-1	1	-	-1
Social and related community services	9	2	-1	9	1	-2	9	1	-1	8	1	-1
Specialised repair services	23	3	-	25	2	-1	16	2	-1	14	1	-1
Textiles	-	1	-1	-	1	-	-	1	-2	-	1	-1
Transport equipment	5	1	-1	1	1	-1	3	1	-	-	-	-1
Transport, storage and communications	33	1	-1	31	1	-2	30	3	-2	33	1	-2
Vehicles, parts and accessories	7	1	-2	7	1	-1	6	1	-2	4	1	-1
Wholesale trade	58	2	-	55	2	-1	45	2	-1	44	2	-
Wood, wood products and furniture	10	1	-1	9	1	-2	7	2	-1	6	1	-1
Other ¹	44	26	-2	34	19	-	39	8	-6	30	7	-
Total	22 857	456	-231	22 284	453	-232	20 395	428	-223	19 298	409	-225

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

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Table A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2007/08 – 2010/11

Fiscal year	2007/08			2008/09			2009/10			2010/11		
	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	124 106	6 575	-2 343	117 928	6 840	-2 633	105 420	6 451	-2 415	95 718	6 596	-2 064
B : Partnership	14 857	4 254	-2 823	14 154	5 272	-3 304	12 833	4 778	-3 630	11 750	4 643	-3 256
C : Company/Close corporation	350 531	154 085	-87 270	360 375	168 997	-113 474	338 015	176 531	-99 453	322 548	185 602	-90 329
D : Government/Local/Public authority	852	2 629	-3 655	850	2 061	-5 157	826	2 520	-7 007	822	3 154	-4 933
E : Association not for gain	2 760	1 387	-464	2 898	1 443	-731	2 829	1 712	-818	2 746	1 897	-801
F : Estate/Trust	31 321	2 880	-1 846	32 004	2 984	-2 197	31 118	3 228	-1 617	30 497	3 309	-1 522
G : Club	851	163	-158	835	181	-92	787	189	-23	733	176	-30
H : Welfare organisation	1 191	69	-157	1 206	52	-192	1 164	45	-198	1 157	68	-178
Other	102	169	-6	92	160	-22	91	115	-7	79	21	-14
Total	526 571	172 211	-98 722	530 342	187 990	-127 802	493 083	195 569	-115 168	466 050	205 466	-103 127
Percentage of total												
A : Individual	23.6%	3.8%	2.4%	22.2%	3.6%	2.1%	21.4%	3.3%	2.1%	20.5%	3.2%	2.0%
B : Partnership	2.8%	2.5%	2.9%	2.7%	2.8%	2.6%	2.6%	2.4%	3.2%	2.5%	2.3%	3.2%
C : Company/Close corporation	66.6%	89.5%	88.4%	68.0%	89.9%	88.8%	68.6%	90.3%	86.4%	69.2%	90.3%	87.6%
D : Government/Local/Public authority	0.2%	1.5%	3.7%	0.2%	1.1%	4.0%	0.2%	1.3%	6.1%	0.2%	1.5%	4.8%
E : Association not for gain	0.5%	0.8%	0.5%	0.5%	0.8%	0.6%	0.6%	0.9%	0.7%	0.6%	0.9%	0.8%
F : Estate/Trust	5.9%	1.7%	1.9%	6.0%	1.6%	1.7%	6.3%	1.7%	1.4%	6.5%	1.6%	1.5%
G : Club	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%
H : Welfare organisation	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%
Other	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	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 A4.4.1: Domestic VAT: Net output/input VAT by sector, 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	46 938	-40 987	5 952	53 331	-47 734	5 597	49 902	-41 892	8 010	53 917	-44 699	9 218
Agriculture, forestry and fishing	34 747	-34 121	626	40 409	-43 388	-2 979	40 438	-42 414	-1 977	49 513	-48 953	560
Bricks, ceramic, glass, cement and similar products	2 727	-2 399	328	2 905	-2 705	200	2 890	-2 469	421	3 052	-2 612	440
Catering and accommodation	7 940	-6 224	1 716	9 089	-7 248	1 841	8 956	-7 095	1 860	10 070	-7 556	2 514
Chemicals and chemical, rubber and plastic products	19 627	-18 072	1 556	23 281	-23 211	70	21 360	-19 178	2 182	22 896	-21 321	1 575
Clothing and footwear	2 733	-2 121	612	2 974	-2 402	572	3 059	-2 380	679	3 456	-2 743	714
Coal and petroleum products	10 322	-10 573	-251	14 640	-13 634	1 006	10 709	-11 374	-666	11 996	-13 121	-1 125
Construction	38 367	-30 407	7 959	47 148	-37 370	9 778	44 068	-34 489	9 578	41 734	-32 286	9 447
Educational services	941	-731	210	1 098	-851	247	1 058	-858	201	1 080	-930	150
Electricity, gas and water	3 917	-3 359	558	5 127	-4 198	929	5 465	-4 206	1 259	6 372	-4 855	1 517
Financing, insurance, real estate and business services	172 284	-139 995	32 289	197 220	-161 883	35 336	195 914	-153 923	41 992	213 215	-164 519	48 696
Food, drink and tobacco	22 569	-17 776	4 793	27 285	-22 990	4 295	27 453	-21 976	5 478	28 579	-22 674	5 906
Leather, leather goods and fur (excl. footwear and clothing)	613	-617	-4	558	-547	11	519	-460	59	549	-510	39
Machinery and related items	21 433	-18 921	2 512	25 958	-22 891	3 068	22 884	-17 519	5 366	24 398	-19 552	4 846
Medical, dental and other health and veterinary services	8 703	-4 884	3 819	9 946	-5 724	4 221	11 086	-6 138	4 948	11 981	-6 537	5 444
Metal (including metal products)	22 262	-23 741	-1 479	27 251	-28 643	-1 391	20 485	-20 774	-289	21 649	-22 513	-864
Mining and quarrying	28 804	-41 616	-12 812	37 276	-53 418	-16 143	29 540	-46 012	-16 472	36 088	-54 875	-18 788
Other manufacturing industries	4 799	-5 352	-553	5 489	-6 110	-621	5 351	-5 242	109	5 997	-6 016	-19
Paper, printing and publishing	8 382	-6 987	1 395	9 360	-7 891	1 468	9 424	-7 492	1 931	10 006	-7 920	2 086
Personal and household services	1 254	-782	472	1 441	-901	540	1 481	-908	573	1 571	-959	612
Public administration	8 149	-9 089	-941	6 831	-11 649	-4 818	8 396	-13 830	-5 434	10 413	-14 990	-4 577
Recreation and cultural services	4 216	-2 855	1 361	4 791	-3 242	1 549	5 379	-3 667	1 713	6 014	-4 195	1 819
Research and scientific institutes	780	-496	283	965	-698	267	802	-539	263	863	-557	307
Retail trade	81 143	-74 389	6 754	88 926	-82 522	6 404	90 272	-82 191	8 081	103 521	-94 057	9 464
Scientific, optical and similar equipment	1 037	-840	197	1 156	-943	213	1 166	-909	257	1 328	-1 016	311
Social and related community services	853	-789	64	981	-1 015	-34	1 012	-1 075	-63	1 085	-1 122	-37
Specialised repair services	5 021	-3 726	1 295	6 094	-4 675	1 419	5 950	-4 621	1 329	6 083	-4 716	1 367
Textiles	2 899	-2 486	413	3 037	-2 661	376	3 214	-2 591	624	3 273	-2 655	618
Transport equipment	1 775	-1 852	-86	2 302	-2 444	-142	1 861	-1 879	-18	1 909	-1 737	171
Transport, storage and communications	33 576	-28 674	4 902	41 157	-36 828	4 329	39 807	-32 803	7 005	44 084	-36 464	7 620
Vehicles, parts and accessories	28 868	-33 407	-4 540	27 895	-35 108	-7 212	25 830	-28 344	-2 514	30 627	-34 187	-3 560
Wholesale trade	57 483	-54 052	3 431	61 586	-58 755	2 832	58 473	-54 039	4 435	64 079	-59 988	4 091
Wood, wood products and furniture	3 686	-3 009	677	3 820	-3 242	577	3 526	-2 890	637	3 594	-2 887	707
Total	688 846	-625 340	63 506	791 327	-737 522	53 805	757 730	-676 176	81 554	834 990	-743 720	91 270

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Table A4.4.2: Domestic VAT: Payments output/input VAT by sector, 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	38 542	-25 467	13 075	43 812	-28 314	15 498	41 870	-26 031	15 839	45 802	-28 550	17 252
Agriculture, forestry and fishing	26 606	-18 766	7 840	26 679	-18 364	8 315	28 916	-20 155	8 761	36 997	-27 119	9 879
Bricks, ceramic, glass, cement and similar products	2 448	-1 778	671	2 525	-1 862	663	2 541	-1 825	716	2 777	-2 035	742
Catering and accommodation	7 326	-4 892	2 433	8 369	-5 712	2 658	8 199	-5 539	2 660	9 340	-6 152	3 188
Chemicals and chemical, rubber and plastic products	13 993	-10 665	3 328	14 702	-11 371	3 331	16 086	-12 070	4 016	16 401	-12 313	4 088
Clothing and footwear	2 466	-1 747	718	2 584	-1 890	694	2 739	-1 968	771	3 083	-2 256	827
Coal and petroleum products	7 453	-3 861	3 592	10 773	-5 285	5 488	8 200	-5 601	2 599	8 725	-5 477	3 248
Construction	34 480	-22 862	11 617	41 701	-27 399	14 301	39 030	-25 316	13 714	36 909	-23 932	12 977
Educational services	818	-453	365	958	-521	436	913	-484	429	933	-489	443
Electricity, gas and water	3 075	-2 037	1 038	4 187	-2 808	1 380	4 754	-3 020	1 734	5 371	-3 460	1 911
Financing, insurance, real estate and business services	147 253	-95 668	51 584	164 420	-106 247	58 173	167 989	-108 470	59 519	185 469	-119 929	65 540
Food, drink and tobacco	18 563	-11 721	6 842	21 828	-14 561	7 268	22 571	-14 333	8 238	23 110	-14 263	8 848
Leather, leather goods and fur (excl. footwear and clothing)	470	-376	93	385	-294	92	455	-345	111	436	-329	107
Machinery and related items	17 061	-12 549	4 511	20 129	-14 406	5 723	20 037	-13 251	6 785	20 817	-14 059	6 758
Medical, dental and other health and veterinary services	8 323	-4 197	4 127	9 478	-4 876	4 602	10 578	-5 267	5 311	11 594	-5 833	5 761
Metal (including metal products)	16 486	-12 423	4 063	19 479	-14 450	5 029	15 804	-11 425	4 379	15 543	-11 301	4 242
Mining and quarrying	17 453	-11 214	6 239	23 622	-14 952	8 670	18 362	-11 987	6 396	20 195	-13 399	6 796
Other manufacturing industries	3 898	-2 792	1 107	4 329	-3 101	1 228	4 428	-3 089	1 340	4 926	-3 472	1 453
Paper, printing and publishing	7 426	-5 110	2 316	8 003	-5 678	2 325	8 424	-5 815	2 609	9 020	-6 228	2 792
Personal and household services	1 178	-640	539	1 351	-751	600	1 390	-761	629	1 475	-794	680
Public administration	4 500	-1 871	2 629	1 533	-1 018	515	2 392	-1 559	833	4 013	-2 832	1 181
Recreation and cultural services	3 943	-2 266	1 677	4 431	-2 507	1 924	5 045	-2 821	2 224	5 582	-2 959	2 623
Research and scientific institutes	715	-349	367	813	-415	398	699	-302	397	780	-350	430
Retail trade	66 125	-55 829	10 296	70 763	-59 620	11 143	74 709	-62 915	11 793	84 682	-71 303	13 380
Scientific, optical and similar equipment	861	-571	290	943	-625	318	981	-620	362	1 132	-723	410
Social and related community services	676	-338	338	769	-384	384	803	-392	411	850	-413	437
Specialised repair services	4 609	-3 131	1 478	5 439	-3 689	1 750	5 301	-3 608	1 693	5 454	-3 688	1 766
Textiles	2 416	-1 749	667	2 321	-1 655	666	2 769	-1 939	830	2 827	-1 983	844
Transport equipment	1 310	-864	447	1 779	-1 201	578	1 433	-905	528	1 555	-998	556
Transport, storage and communications	27 078	-17 505	9 573	31 039	-20 546	10 493	33 201	-21 149	12 052	36 181	-23 418	12 763
Vehicles, parts and accessories	15 239	-12 704	2 535	14 079	-11 413	2 666	15 364	-12 060	3 304	18 357	-14 807	3 549
Wholesale trade	44 448	-35 946	8 502	46 920	-37 808	9 113	46 822	-37 434	9 388	50 099	-40 252	9 847
Wood, wood products and furniture	3 291	-2 413	878	3 401	-2 569	832	3 259	-2 411	848	3 296	-2 413	882
Total	550 528	-384 754	165 774	613 543	-426 291	187 252	616 083	-424 865	191 218	673 731	-467 530	206 201

Table A4.4.3: Domestic VAT: Refunds output/input VAT by sector, 2007/08 – 2010/11

Sector	2007/08			2008/09			2009/10			2010/11		
	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	8 397	-15 520	-7 123	9 519	-19 420	-9 901	8 032	-15 861	-7 829	8 115	-16 149	-8 034
Agriculture, forestry and fishing	8 141	-15 365	-7 214	13 730	-25 024	-11 294	11 521	-22 259	-10 738	12 515	-21 835	-9 319
Bricks, ceramic, glass, cement and similar products	279	-622	-343	380	-843	-463	349	-644	-295	275	-577	-302
Catering and accommodation	614	-1 332	-717	720	-1 536	-816	757	-1 557	-800	729	-1 403	-674
Chemicals and chemical, rubber and plastic products	5 634	-7 406	-1 772	8 579	-11 840	-3 260	5 274	-7 108	-1 834	6 495	-9 008	-2 513
Clothing and footwear	267	-374	-106	390	-512	-122	320	-412	-91	374	-487	-113
Coal and petroleum products	2 869	-6 712	-3 843	3 867	-8 348	-4 482	2 509	-5 773	-3 265	3 272	-7 645	-4 373
Construction	3 887	-7 545	-3 658	5 448	-9 971	-4 523	5 038	-9 173	-4 135	4 824	-8 354	-3 530
Education	123	-278	-155	140	-330	-189	146	-374	-228	147	-441	-294
Electricity, gas and water	842	-1 322	-481	940	-1 390	-450	711	-1 186	-476	1 001	-1 395	-394
Financing, insurance, real estate and business services	25 032	-44 327	-19 295	32 800	-55 636	-22 836	27 925	-45 453	-17 528	27 746	-44 590	-16 844
Food, drink and tobacco	4 005	-6 054	-2 049	5 457	-8 429	-2 973	4 883	-7 643	-2 760	5 469	-8 411	-2 942
Leather, leather goods and fur (excl. footwear and clothing)	144	-240	-97	173	-254	-80	63	-115	-52	113	-181	-68
Machinery and related items	4 372	-6 372	-2 000	5 829	-8 484	-2 655	2 848	-4 267	-1 420	3 581	-5 493	-1 912
Medical, dental and other health and veterinary services	380	-688	-307	468	-848	-380	508	-872	-364	387	-704	-317
Metal (including metal products)	5 776	-11 318	-5 542	7 772	-14 193	-6 420	4 680	-9 349	-4 668	6 105	-11 212	-5 106
Mining and quarrying	11 351	-30 403	-19 051	13 654	-38 466	-24 812	11 157	-34 025	-22 868	15 893	-41 477	-25 584
Other manufacturing industries	900	-2 560	-1 660	1 161	-3 009	-1 849	923	-2 153	-1 231	1 071	-2 543	-1 473
Paper, printing and publishing	957	-1 877	-921	1 357	-2 214	-857	1 000	-1 677	-678	985	-1 691	-706
Personal and household services	75	-142	-67	90	-150	-60	91	-147	-56	96	-164	-68
Public administration	3 648	-7 218	-3 570	5 298	-10 631	-5 333	6 004	-12 271	-6 267	6 400	-12 158	-5 758
Recreation and cultural services	273	-589	-316	359	-734	-375	334	-846	-512	433	-1 236	-803
Research and scientific institutes	64	-148	-83	151	-283	-131	104	-238	-134	83	-207	-123
Retail trade	15 018	-18 560	-3 542	18 163	-22 902	-4 739	15 563	-19 276	-3 713	18 838	-22 754	-3 915
Scientific, optical and similar equipment	176	-269	-93	213	-318	-105	209	-289	-104	195	-293	-98
Social and related community services	177	-451	-273	212	-631	-419	209	-683	-474	235	-708	-474
Specialised repair services	412	-595	-183	655	-986	-332	649	-1 013	-364	629	-1 028	-399
Textiles	483	-737	-254	716	-1 006	-290	446	-652	-206	445	-671	-226
Transport equipment	465	-998	-533	524	-1 243	-720	428	-974	-546	354	-739	-385
Transport, storage and communications	6 498	-11 169	-4 671	10 118	-16 282	-6 164	6 607	-11 654	-5 047	7 904	-13 046	-5 142
Vehicles, parts and accessories	13 629	-20 703	-7 075	13 817	-23 695	-9 878	10 466	-16 284	-5 819	12 271	-19 380	-7 109
Wholesale trade	13 035	-18 106	-5 071	14 666	-20 947	-6 281	11 652	-16 605	-4 954	13 980	-19 735	-5 756
Wood, wood products and furniture	395	-596	-201	419	-673	-255	267	-479	-211	298	-474	-175
Total	138 319	-240 586	-102 268	177 784	-311 231	-133 447	141 647	-251 311	-109 664	161 260	-276 191	-114 931

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Table A4.5.1: Domestic VAT: Output/input VAT declared and claimed for each R1 VAT collected, 2007/08 – 2010/11

Sector	2007/08		2008/09		2009/10		2010/11	
	Domestic VAT payments there is input claimed of	Net Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Net Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Net Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Net Domestic VAT payments there is output declared of
Agencies and other services	-1.95	2.95	-1.83	2.83	-1.64	2.64	-1.65	2.65
Agriculture, forestry and fishing	-2.39	3.39	-2.21	3.21	-2.30	3.30	-2.75	3.75
Bricks, ceramic, glass, cement and similar products	-2.65	3.65	-2.81	3.81	-2.55	3.55	-2.74	3.74
Catering and accommodation	-2.01	3.01	-2.15	3.15	-2.08	3.08	-1.93	2.93
Chemicals and chemical, rubber and plastic products	-3.20	4.20	-3.41	4.41	-3.01	4.01	-3.01	4.01
Clothing and footwear	-2.43	3.43	-2.72	3.72	-2.55	3.55	-2.73	3.73
Coal and petroleum products	-1.08	2.08	-0.96	1.96	-2.16	3.16	-1.69	2.69
Construction	-1.97	2.97	-1.92	2.92	-1.85	2.85	-1.84	2.84
Educational services	-1.24	2.24	-1.20	2.20	-1.13	2.13	-1.10	2.10
Electricity, gas and water	-1.96	2.96	-2.03	3.03	-1.74	2.74	-1.81	2.81
Financing, insurance, real estate and business services	-1.85	2.85	-1.83	2.83	-1.82	2.82	-1.83	2.83
Food, drink and tobacco	-1.71	2.71	-2.00	3.00	-1.74	2.74	-1.61	2.61
Leather, leather goods and fur (excl. footwear and clothing)	-4.04	5.04	-3.21	4.21	-3.11	4.11	-3.07	4.07
Machinery and related items	-2.78	3.78	-2.52	3.52	-1.95	2.95	-2.08	3.08
Medical, dental and other health and veterinary services	-1.02	2.02	-1.06	2.06	-0.99	1.99	-1.01	2.01
Metal (including metal products)	-3.06	4.06	-2.87	3.87	-2.61	3.61	-2.66	3.66
Mining and quarrying	-1.80	2.80	-1.72	2.72	-1.87	2.87	-1.97	2.97
Other manufacturing industries	-2.52	3.52	-2.53	3.53	-2.31	3.31	-2.39	3.39
Paper, printing and publishing	-2.21	3.21	-2.44	3.44	-2.23	3.23	-2.23	3.23
Personal and household services	-1.19	2.19	-1.25	2.25	-1.21	2.21	-1.17	2.17
Public administration	-0.71	1.71	-1.98	2.98	-1.87	2.87	-2.40	3.40
Recreation and cultural services	-1.35	2.35	-1.30	2.30	-1.27	2.27	-1.13	2.13
Research and scientific institutes	-0.95	1.95	-1.04	2.04	-0.76	1.76	-0.81	1.81
Retail trade	-5.42	6.42	-5.35	6.35	-5.33	6.33	-5.33	6.33
Scientific, optical and similar equipment	-1.97	2.97	-1.97	2.97	-1.71	2.71	-1.76	2.76
Social and related community services	-1.00	2.00	-1.00	2.00	-0.95	1.95	-0.95	1.95
Specialised repair services	-2.12	3.12	-2.11	3.11	-2.13	3.13	-2.09	3.09
Textiles	-2.62	3.62	-2.49	3.49	-2.34	3.34	-2.35	3.35
Transport equipment	-1.93	2.93	-2.08	3.08	-1.72	2.72	-1.79	2.79
Transport, storage and communications	-1.83	2.83	-1.96	2.96	-1.75	2.75	-1.83	2.83
Vehicles, parts and accessories	-5.01	6.01	-4.28	5.28	-3.65	4.65	-4.17	5.17
Wholesale trade	-4.23	5.23	-4.15	5.15	-3.99	4.99	-4.09	5.09
Wood, wood products and furniture	-2.75	3.75	-3.09	4.09	-2.84	3.84	-2.73	3.73
Total	-2.32	3.32	-2.28	3.28	-2.22	3.22	-2.27	3.27

Table A4.5.2: Domestic VAT: Output/input VAT declared and claimed for each R1 VAT refunded, 2007/08 – 2010/11

Fiscal year For each R1 Sector	2007/08			2008/09			2009/10			2010/11		
	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	-2.18	1.18	-1.00	-1.96	0.96	-1.00	-2.03	1.03	-1.00	-2.01	1.01	-1.00
Agriculture, forestry and fishing	-2.13	1.13	-1.00	-2.22	1.22	-1.00	-2.07	1.07	-1.00	-2.34	1.34	-1.00
Bricks, ceramic, glass, cement and similar products	-1.81	0.81	-1.00	-1.82	0.82	-1.00	-2.18	1.18	-1.00	-1.91	0.91	-1.00
Catering and accommodation	-1.86	0.86	-1.00	-1.88	0.88	-1.00	-1.95	0.95	-1.00	-2.08	1.08	-1.00
Chemicals and chemical, rubber and plastic products	-4.18	3.18	-1.00	-3.63	2.63	-1.00	-3.88	2.88	-1.00	-3.59	2.59	-1.00
Clothing and footwear	-3.51	2.51	-1.00	-4.20	3.20	-1.00	-4.51	3.51	-1.00	-4.31	3.31	-1.00
Coal and petroleum products	-1.75	0.75	-1.00	-1.86	0.86	-1.00	-1.77	0.77	-1.00	-1.75	0.75	-1.00
Construction	-2.06	1.06	-1.00	-2.20	1.20	-1.00	-2.22	1.22	-1.00	-2.37	1.37	-1.00
Educational services	-1.79	0.79	-1.00	-1.74	0.74	-1.00	-1.64	0.64	-1.00	-1.50	0.50	-1.00
Electricity, gas and water	-2.75	1.75	-1.00	-3.09	2.09	-1.00	-2.49	1.49	-1.00	-3.54	2.54	-1.00
Financing, insurance, real estate and business services	-2.30	1.30	-1.00	-2.44	1.44	-1.00	-2.59	1.59	-1.00	-2.65	1.65	-1.00
Food, drink and tobacco	-2.95	1.95	-1.00	-2.84	1.84	-1.00	-2.77	1.77	-1.00	-2.86	1.86	-1.00
Leather, leather goods and fur (excl. footwear and clothing)	-2.48	1.48	-1.00	-3.15	2.15	-1.00	-2.22	1.22	-1.00	-2.66	1.66	-1.00
Machinery and related items	-3.19	2.19	-1.00	-3.20	2.20	-1.00	-3.01	2.01	-1.00	-2.87	1.87	-1.00
Medical, dental and other health and veterinary services	-2.24	1.24	-1.00	-2.23	1.23	-1.00	-2.40	1.40	-1.00	-2.22	1.22	-1.00
Metal (including metal products)	-2.04	1.04	-1.00	-2.21	1.21	-1.00	-2.00	1.00	-1.00	-2.20	1.20	-1.00
Mining and quarrying	-1.60	0.60	-1.00	-1.55	0.55	-1.00	-1.49	0.49	-1.00	-1.62	0.62	-1.00
Other manufacturing industries	-1.54	0.54	-1.00	-1.63	0.63	-1.00	-1.75	0.75	-1.00	-1.73	0.73	-1.00
Paper, printing and publishing	-2.04	1.04	-1.00	-2.58	1.58	-1.00	-2.48	1.48	-1.00	-2.40	1.40	-1.00
Personal and household services	-2.12	1.12	-1.00	-2.50	1.50	-1.00	-2.64	1.64	-1.00	-2.41	1.41	-1.00
Public administration	-2.02	1.02	-1.00	-1.99	0.99	-1.00	-1.96	0.96	-1.00	-2.11	1.11	-1.00
Recreation and cultural services	-1.86	0.86	-1.00	-1.96	0.96	-1.00	-1.65	0.65	-1.00	-1.54	0.54	-1.00
Research and scientific institutes	-1.77	0.77	-1.00	-2.15	1.15	-1.00	-1.77	0.77	-1.00	-1.68	0.68	-1.00
Retail trade	-5.24	4.24	-1.00	-4.83	3.83	-1.00	-5.19	4.19	-1.00	-5.81	4.81	-1.00
Scientific, optical and similar equipment	-2.89	1.89	-1.00	-3.02	2.02	-1.00	-2.78	1.78	-1.00	-2.99	1.99	-1.00
Social and related community services	-1.65	0.65	-1.00	-1.51	0.51	-1.00	-1.44	0.44	-1.00	-1.50	0.50	-1.00
Specialised repair services	-3.26	2.26	-1.00	-2.97	1.97	-1.00	-2.79	1.79	-1.00	-2.58	1.58	-1.00
Textiles	-2.91	1.91	-1.00	-3.47	2.47	-1.00	-3.17	2.17	-1.00	-2.97	1.97	-1.00
Transport equipment	-1.87	0.87	-1.00	-1.73	0.73	-1.00	-1.78	0.78	-1.00	-1.92	0.92	-1.00
Transport, storage and communications	-2.39	1.39	-1.00	-2.64	1.64	-1.00	-2.31	1.31	-1.00	-2.54	1.54	-1.00
Vehicles, parts and accessories	-2.93	1.93	-1.00	-2.40	1.40	-1.00	-2.80	1.80	-1.00	-2.73	1.73	-1.00
Wholesale trade	-3.57	2.57	-1.00	-3.33	2.33	-1.00	-3.35	2.35	-1.00	-3.43	2.43	-1.00
Wood, wood products and furniture	-2.96	1.96	-1.00	-2.64	1.64	-1.00	-2.27	1.27	-1.00	-2.70	1.70	-1.00
Total	-2.95	1.95	-1.00	-2.33	1.33	-1.00	-2.29	1.29	-1.00	-2.40	1.40	-1.00

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Table A4.6.1: Domestic VAT: Vendors per annualised turnover¹ (payments and refunds), 2007/08 – 2010/11

Fiscal year	2007/08				2008/09				2009/10				2010/11			
	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0	49 443	—	2 287	-4 761	55 005	—	2 180	-5 622	48 802	—	2 362	-3 537	40 520	—	2 547	-2 693
B: 1 to 50 000	29 699	741	242	-932	25 227	654	138	-810	21 064	541	131	-591	18 543	491	117	-497
C: 50 001 to 100 000	24 503	1 820	231	-511	22 279	1 660	181	-660	19 866	1 479	164	-368	18 461	1 370	185	-372
D: 100 001 to 200 000	38 445	5 684	516	-859	34 996	5 184	430	-743	31 795	4 709	383	-699	29 003	4 287	368	-475
E: 200 001 to 300 000	30 909	7 689	736	-689	28 885	7 193	505	-663	26 062	6 493	528	-509	23 445	5 837	433	-385
F: 300 001 to 500 000	49 673	19 641	1 287	-1 046	47 314	18 737	1 274	-951	41 637	16 496	1 088	-787	37 235	14 739	1 018	-613
G: 500 001 to 700 000	37 078	22 084	1 411	-1 012	36 210	21 574	1 340	-810	32 447	19 343	1 187	-602	29 456	17 565	1 121	-497
H: 700 001 to 1 000 000	40 549	34 082	2 014	-938	40 361	33 962	1 998	-1 052	37 253	31 409	1 851	-821	34 674	29 228	1 767	-593
I: 1 000 001 to 2 000 000	72 241	103 219	5 617	-1 896	73 822	105 655	5 748	-2 603	70 855	101 603	5 579	-1 898	68 502	98 405	5 806	-1 487
J: 2 000 001 to 3 000 000	35 158	86 180	4 332	-1 721	36 968	90 713	4 533	-1 510	36 145	88 650	4 547	-1 296	36 057	88 522	4 732	-1 179
K: 3 000 001 to 5 000 000	35 353	136 885	6 302	-1 949	37 658	145 719	6 735	-2 137	37 121	143 878	6 777	-1 862	37 659	146 251	7 126	-1 899
L: 5 000 001 to 10 000 000	33 797	237 212	10 137	-2 931	36 406	256 306	10 605	-3 569	35 964	253 226	10 613	-2 856	36 493	257 460	11 189	-2 806
M: 10 000 001 to 14 000 000	11 772	138 938	5 359	-1 505	12 707	150 327	5 772	-1 751	12 490	147 402	5 761	-1 649	12 961	153 087	6 150	-1 423
N: 14 000 001 to 20 000 000	9 860	164 415	5 963	-1 887	10 699	178 508	6 493	-2 525	10 433	174 108	6 456	-2 193	10 560	176 467	6 769	-1 857
O: 20 000 001 to 30 000 000	8 392	204 764	6 876	-2 505	9 192	224 401	7 506	-2 582	9 082	221 251	7 691	-2 804	9 291	226 712	8 103	-2 173
P: 30 000 001 to 50 000 000	7 348	282 503	9 367	-3 518	8 358	323 858	10 289	-4 096	8 256	318 616	10 468	-4 176	8 620	332 722	10 918	-3 406
Q: 50 000 001 to 100 000 000	5 968	414 081	12 959	-4 746	6 935	483 759	14 647	-6 160	6 804	474 799	15 068	-5 813	7 118	494 941	15 383	-4 918
R: 100 000 001 +	6 383	5 043 515	96 582	-65 325	7 320	5 793 678	107 627	-89 550	7 007	5 089 039	114 919	-82 714	7 452	5 519 087	121 747	-75 865
Total	526 571	6 903 253	172 218	-98 731	530 342	7 841 888	188 001	-127 814	493 083	7 093 042	195 573	-115 175	466 050	7 567 171	205 479	-103 138
Percentage of total																
A: = 0	9.4%	0.0%	1.3%	4.8%	10.4%	0.0%	1.2%	4.4%	9.9%	0.0%	1.2%	3.1%	8.7%	0.0%	1.2%	2.6%
B: 1 to 50 000	5.6%	0.0%	0.1%	0.9%	4.8%	0.0%	0.1%	0.6%	4.3%	0.0%	0.1%	0.5%	4.0%	0.0%	0.1%	0.5%
C: 50 001 to 100 000	4.7%	0.0%	0.1%	0.5%	4.2%	0.0%	0.1%	0.5%	4.0%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.4%
D: 100 001 to 200 000	7.3%	0.1%	0.3%	0.9%	6.6%	0.1%	0.2%	0.6%	6.4%	0.1%	0.2%	0.6%	6.2%	0.1%	0.2%	0.5%
E: 200 001 to 300 000	5.9%	0.1%	0.4%	0.7%	5.4%	0.1%	0.3%	0.5%	5.3%	0.1%	0.3%	0.4%	5.0%	0.1%	0.2%	0.4%
F: 300 001 to 500 000	9.4%	0.3%	0.7%	1.1%	8.9%	0.2%	0.7%	0.7%	8.4%	0.2%	0.6%	0.7%	8.0%	0.2%	0.5%	0.6%
G: 500 001 to 700 000	7.0%	0.3%	0.8%	1.0%	6.8%	0.3%	0.7%	0.6%	6.6%	0.3%	0.6%	0.5%	6.3%	0.2%	0.5%	0.5%
H: 700 001 to 1 000 000	7.7%	0.5%	1.2%	1.0%	7.6%	0.4%	1.1%	0.8%	7.6%	0.4%	0.9%	0.7%	7.4%	0.4%	0.9%	0.6%
I: 1 000 001 to 2 000 000	13.7%	1.5%	3.3%	1.9%	13.9%	1.3%	3.1%	2.0%	14.4%	1.4%	2.9%	1.6%	14.7%	1.3%	2.8%	1.4%
J: 2 000 001 to 3 000 000	6.7%	1.2%	2.5%	1.7%	7.0%	1.2%	2.4%	1.2%	7.3%	1.2%	2.3%	1.1%	7.7%	1.2%	2.3%	1.1%
K: 3 000 001 to 5 000 000	6.7%	2.0%	3.7%	2.0%	7.1%	1.9%	3.6%	1.7%	7.5%	2.0%	3.5%	1.6%	8.1%	1.9%	3.5%	1.8%
L: 5 000 001 to 10 000 000	6.4%	3.4%	5.9%	3.0%	6.9%	3.3%	5.6%	2.8%	7.3%	3.6%	5.4%	2.5%	7.8%	3.4%	5.4%	2.7%
M: 10 000 001 to 14 000 000	2.2%	2.0%	3.1%	1.5%	2.4%	1.9%	3.1%	1.4%	2.5%	2.1%	2.9%	1.4%	2.8%	2.0%	3.0%	1.4%
N: 14 000 001 to 20 000 000	1.9%	2.4%	3.5%	1.9%	2.0%	2.3%	3.5%	2.0%	2.1%	2.5%	3.3%	1.9%	2.3%	2.3%	3.3%	1.8%
O: 20 000 001 to 30 000 000	1.6%	3.0%	4.0%	2.5%	1.7%	2.9%	4.0%	2.0%	1.8%	3.1%	3.9%	2.4%	2.0%	3.0%	3.9%	2.1%
P: 30 000 001 to 50 000 000	1.4%	4.1%	5.4%	3.6%	1.6%	4.1%	5.5%	3.2%	1.7%	4.5%	5.4%	3.6%	1.8%	4.4%	5.3%	3.3%
Q: 50 000 001 to 100 000 000	1.1%	6.0%	7.5%	4.8%	1.3%	6.2%	7.8%	4.8%	1.4%	6.7%	7.7%	5.0%	1.5%	6.5%	7.5%	4.8%
R: 100 000 001 +	1.2%	73.1%	56.1%	66.2%	1.4%	73.9%	57.2%	70.1%	1.4%	71.7%	58.8%	71.8%	1.6%	72.9%	59.3%	73.6%
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%

1. VAT exclusive.

5 VAT ON IMPORTS AND CUSTOMS DUTIES

KEY HIGHLIGHTS

For the 2010/11 fiscal year:

- The steady recovery from the global financial crisis resulted in VAT on imports improving by 17.3% against the previous year;
- Machinery and mechanical appliances, electrical equipment contributed the most VAT on imports on goods imported (29.9%);
- Customs duties and *ad valorem* excise duties were mostly derived from vehicles, aircrafts, vessels and associated transport equipment at 30.4% and 62.5% respectively;
- Imports from Asia and Europe world zones resulted in over 80% of the combined total VAT on imports, customs duties and *ad valorem* excise duties; and
- Most imports originate from China and Germany at 21% and 12.5% of the combined total VAT on imports, customs duties and *ad valorem* excise duties respectively.

INTRODUCTION

VAT is levied on the importation of goods and services into South Africa, whilst customs duties are imposed on designated imported goods. Additional *ad valorem* customs duties are levied on a wide range of luxury or non-essential items such as perfumes, firearms and games. These import duties are levied with the aim of raising revenue from the upper end consumers and protecting the local market.

This chapter gives an overview of VAT on imports, customs duties and *ad valorem* excise duties (Duty 1-2B).

VAT ON IMPORTS, CUSTOMS DUTIES AND *AD VALOREM* EXCISE DUTIES (DUTY 1-2B)

VAT on imports is levied at a rate of 14% on the importation of goods into South Africa with certain imported goods being exempted. This includes the SACU member countries (Botswana, Lesotho, Namibia and Swaziland).

The value that is placed on the importation of goods is deemed to be the value of goods for customs duty purposes as well as any duty the Customs and Excise Act levies on the importation plus 10% of that value. However, if the goods originated from a SACU member country the value is not increased by the 10%.

Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code which has six valuation methods. The majority of goods are valued using method one, which is the actual price paid or payable by the buyer of the goods. The "free-on-board" price forms the basis for the value, but allows for certain deductions (such as interest charged on extended payment terms) and additions (such as certain royalties).

2011 Tax Statistics

These customs values are made 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 will therefore differ from the actual cash payments received.

By customs section

The Machinery and mechanical appliances, electrical equipment section (19.9%) accounts for the largest customs value of goods imported in 2010/11, followed by Mineral products (15.6%) and Vehicles, aircraft, vessels and associated transport equipment (11.5%).

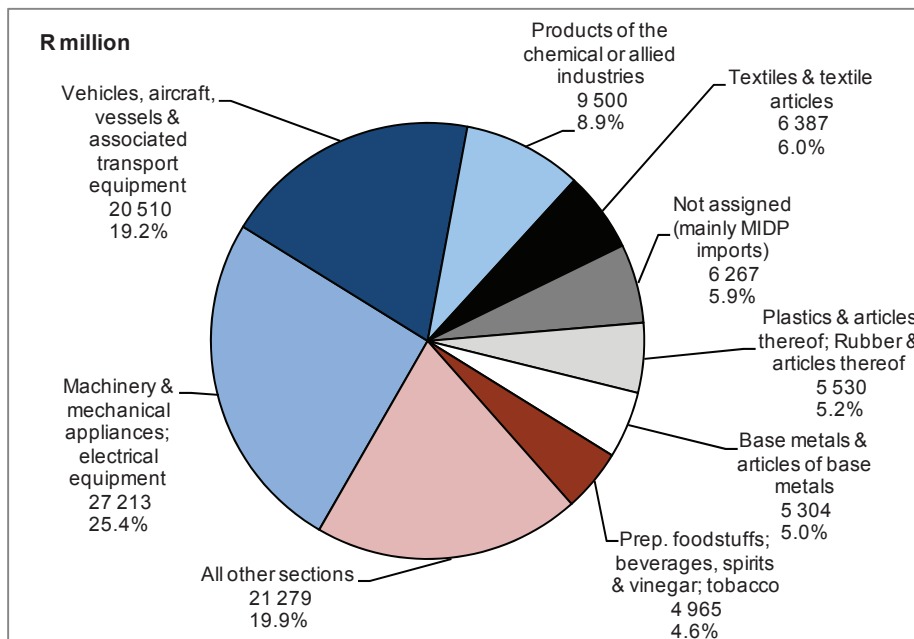
VAT on imports for 2010/11 was largely derived from Machinery and mechanical appliances, electrical equipment (29.9%), Vehicles, aircraft, vessels and associated transport equipment (13.6%) and Products of the chemical and allied industries (11.2%).

The largest contributor of customs duties for 2010/11 was Vehicles, aircraft, vessels and associated transport equipment (30.4%), Textiles and textile articles (13.1%) and Prepared foodstuffs, beverages, spirits and vinegar (10.2%).

Ad valorem excise duty revenues (Duty 1-2B) for 2010/11 were mostly derived from the Vehicles, aircraft, vessels and associated transport equipment section (62.1%) and the Machinery and mechanical appliances, electrical equipment section (34.6%).

Table A5.1.1 shows the customs value of imports, VAT on imports, customs duties and *ad valorem* excise duties by customs section while Figure 5.1 shows the top combined VAT on imports, customs duties and *ad valorem* sections.

Figure 5.1 VAT on imports, customs and ad valorem duties by section, 2010/11



By world zone and selected trade blocs

Imports from Asia and Europe world zones resulted in 82.4% of the combined total VAT on imports, customs duties and *ad valorem* excise duties followed by the Americas at 13.3%.

Table A5.2.1 shows the combined total of VAT on imports, customs duties and *ad valorem* duties (Duty 1-2B) by world zone for 2010/11, as well as selected trade blocs.

By country of origin

The top-5 countries of origin (i.e. China, Germany, US, Japan and the UK) account for over half of the combined total VAT on imports, customs duties and *ad valorem* excise duties for 2010/11.

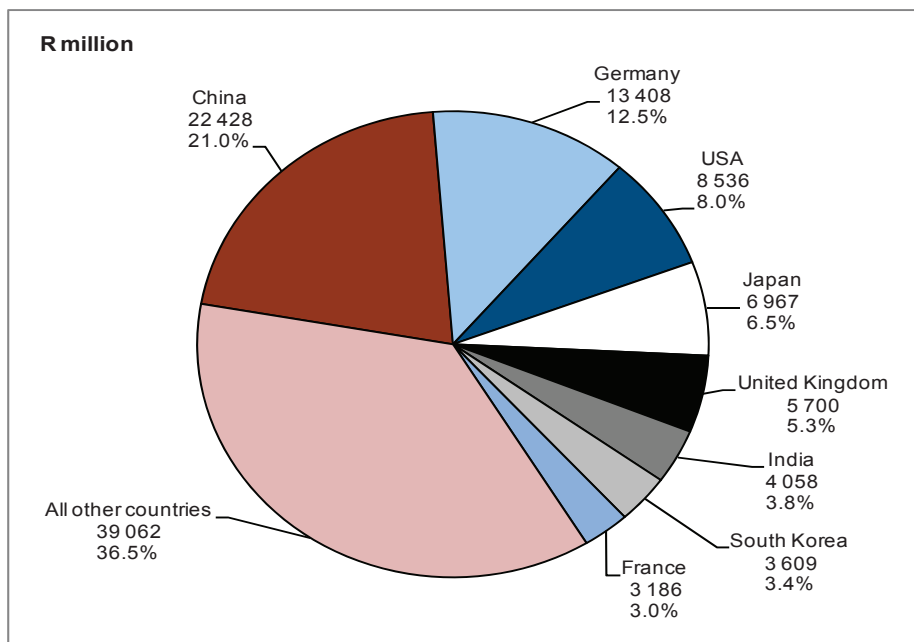
For 2010/11, China and Germany continue to be the largest originators of goods coming into South Africa making up 21% and 12.5% of the combined total VAT on imports, customs duties and *ad valorem* excise duties respectively.

From China, the imported goods with the highest customs value and VAT on imports were computers, the goods incurring the most customs duties were footwear whilst the largest contributors to *ad valorem* excise duties were from cellphones and videophones.

From Germany, the imported goods with the highest customs value and VAT on imports were Motor Industry Development Programme (MIDP) automotive parts, while the goods attracting the most customs duties and *ad valorem* excise duties were motor vehicles.

Table A5.3.1 and Figure 5.2 show the Top-25 countries of origin sorted on the 2010/11 combined total of VAT on imports, customs duties and *ad valorem* duties (Duty 1-2B).

Figure 5.2 VAT on imports, customs and *ad valorem* duties by country of origin, 2010/11



2011 Tax Statistics

Table A5.1.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B by customs chapter, 2008/09 – 2010/11

R million	Chapter	2008/09			2009/10			2010/11		
		Customs value	VAT on imports ¹	Duty 1-2B ²	Customs value	VAT on imports ¹	Duty 1-2B ²	Customs value	VAT on imports ¹	Duty 1-2B ²
	1 - 5	6 407	761	348	6 316	791	418	6 830	842	416
	6 - 14	13 685	1 136	190	11 653	871	134	11 149	951	196
	15	12 182	1 011	398	8 878	710	267	11 783	1 013	260
	16 - 24	27 318	2 640	2 392	28 354	2 586	2 297	28 450	2 535	2 430
	25 - 26	183 669	3 738	472	128 674	1 952	749	137 823	2 759	1 171
	27 - 38	69 609	9 961	734	56 890	7 953	510	67 985	8 899	505
	39 - 40	27 582	3 871	1 710	23 266	3 293	1 384	28 574	3 925	1 604
	41 - 43	2 596	420	450	2 188	350	381	2 669	417	438
	44 - 46	2 987	467	115	2 211	348	101	2 244	354	108
	47 - 49	11 681	1 698	277	10 125	1 460	202	10 860	1 490	182
	50 - 63	22 227	3 090	2 832	19 757	2 794	2 517	22 976	3 290	3 097
	64 - 67	6 732	1 126	1 684	6 084	1 034	1 544	7 144	1 231	1 858
	68 - 70	8 502	1 311	428	7 331	1 112	373	7 543	1 157	413
	71	73 390	1 260	122	55 703	866	102	90 851	923	123
	72 - 83	56 023	5 420	935	53 749	3 641	655	68 095	4 534	770
	84 - 85	204 831	28 453	2 635	155 357	20 981	1 815	176 386	23 656	2 125
	86 - 89	89 570	10 346	4 484	80 473	8 194	3 213	101 725	10 733	7 207
	90 - 92	20 657	2 852	18	17 153	2 392	24	18 330	2 539	22
	94 - 96	10 185	1 585	764	9 787	1 516	621	10 508	1 599	753
	97	695	72	-	399	26	-	717	30	-
	Not assigned ³	86 587	7 624	38	57 797	4 687	41	72 805	6 231	29
Total		937 119	88 839	21 009	742 145	67 555	17 348	885 448	79 109	4 137

1. As per Bill of Entry processed and not actual revenue collected.
2. Duty 1 - 2B refers to the ad valorem excise duties on imports.
3. The majority of the not assigned group constitutes MIDP imports.

VAT on Imports and Customs Duties

Table A5.1.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B by customs chapter, 2008/09 – 2010/11 (continued)

Percentage of total	Chapter	2008/09			2009/10			2010/11		
		Customs value	VAT on imports ¹	Duty 1-2B ²	Customs value	VAT on imports ¹	Duty 1-2B ²	Customs value	VAT on imports ¹	Duty 1-2B ²
Live animals; Animal products	1 - 5	0.7%	0.9%	1.7%	0.9%	1.2%	0.0%	0.8%	1.1%	0.0%
Vegetable products	6 - 14	1.5%	1.3%	0.9%	1.6%	1.3%	0.0%	1.3%	1.2%	0.0%
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	1.3%	1.1%	1.9%	1.2%	1.1%	0.0%	1.3%	1.3%	0.0%
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	2.9%	3.0%	11.4%	3.8%	3.8%	0.0%	3.2%	3.2%	0.0%
Mineral products	25 - 26	19.6%	4.2%	2.2%	17.3%	2.9%	0.0%	15.6%	3.5%	0.0%
Products of the chemical or allied industries	27 - 38	7.4%	11.2%	3.5%	7.7%	11.8%	2.9%	7.7%	11.2%	2.3%
Plastics and articles thereof; rubber and articles thereof	39 - 40	2.9%	4.4%	8.1%	3.1%	4.9%	0.0%	3.2%	5.0%	0.0%
Raw hides and skins, leather, fur skins and articles thereof	41 - 43	0.3%	0.5%	2.1%	0.3%	0.5%	0.0%	0.3%	0.5%	0.0%
saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	44 - 46	0.3%	0.5%	0.5%	0.3%	0.5%	0.0%	0.3%	0.4%	0.0%
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	47 - 49	1.2%	1.9%	1.3%	1.4%	2.2%	0.0%	1.2%	1.9%	0.0%
Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	50 - 63	2.4%	3.5%	13.5%	2.7%	4.1%	0.0%	2.6%	4.2%	0.0%
Textiles and textile articles	64 - 67	0.7%	1.3%	7.9%	0.8%	1.5%	0.0%	0.8%	1.6%	0.0%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	68 - 70	0.9%	1.5%	2.0%	1.0%	1.6%	0.0%	0.9%	1.5%	0.0%
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	71	7.8%	1.4%	0.6%	7.5%	1.3%	0.0%	10.3%	1.2%	0.0%
Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	72 - 83	6.0%	6.1%	4.5%	7.2%	5.4%	0.0%	7.7%	5.7%	0.0%
Base metals and articles of base metals	84 - 85	21.9%	32.0%	12.5%	20.9%	31.1%	36.7%	19.9%	29.9%	34.6%
Machinery and mechanical appliances; electrical equipment, parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	86 - 89	9.6%	11.6%	21.3%	10.8%	12.1%	59.1%	11.5%	13.6%	62.1%
Vehicles, aircraft, vessels and associated transport equipment	90 - 92	2.2%	3.2%	0.1%	2.3%	3.5%	0.0%	2.1%	3.2%	0.0%
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	94 - 96	1.1%	1.8%	3.6%	1.3%	2.2%	1.1%	1.2%	2.0%	0.8%
Miscellaneous manufactured articles	97	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Works of art, collectors' pieces and antiques		9.2%	8.6%	0.2%	7.8%	6.9%	0.2%	8.2%	7.9%	0.2%
Not assigned ³										
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. As per Bill of Entry processed and not actual revenue collected.
 2. Duty 1 - 2B refers to the ad valorem excise duties on imports.
 3. The majority of the not assigned group constitutes MDP imports.

2011 Tax Statistics

Table A5.2.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B by world zones and selected trade blocs, 2008/09 – 2010/11

World zone / trade bloc	2008/09					2009/10					2010/11				
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ¹	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ¹	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ¹
R million															
Africa	132 627	2 161	228	1	2 390	132 348	1 683	409	1	2 093	151 835	1 962	314	1	2 277
Europe	292 174	36 141	5 674	1 609	43 424	225 944	27 707	4 562	1 454	33 723	267 607	30 947	6 156	1 885	38 987
America	115 114	14 101	2 456	209	16 766	80 525	9 625	2 019	248	11 892	106 885	11 292	2 434	523	14 249
Asia	366 135	33 363	12 231	1 541	47 136	271 672	26 530	10 071	1 517	38 119	328 587	32 809	14 599	1 719	49 127
Oceania	17 530	2 471	217	9	2 698	11 220	1 529	198	7	1 734	12 897	1 779	185	10	1 973
Other	13 539	601	203	0	804	20 436	481	89	0	570	17 637	319	22	1	342
World zones	937 119	88 839	21 009	3 369	113 216	742 145	67 555	17 348	3 228	88 131	885 448	79 109	23 709	4 137	106 955
Percentage of total															
Africa	14.2%	2.4%	1.1%	0.0%	2.1%	17.8%	2.5%	2.4%	0.0%	2.4%	17.1%	2.5%	1.3%	0.0%	2.1%
Europe	31.2%	40.7%	27.0%	47.8%	38.4%	30.4%	41.0%	26.3%	45.0%	38.3%	30.2%	39.1%	26.0%	45.6%	36.5%
America	12.3%	15.9%	11.7%	6.2%	14.8%	10.9%	14.2%	11.6%	7.7%	13.5%	12.1%	14.3%	10.3%	12.6%	13.3%
Asia	39.1%	37.6%	58.2%	45.7%	41.6%	36.6%	39.3%	58.1%	47.0%	43.3%	37.1%	41.5%	61.6%	41.5%	45.9%
Oceania	1.9%	2.8%	1.0%	0.3%	2.4%	1.5%	2.3%	1.1%	0.2%	2.0%	1.5%	2.2%	0.8%	0.2%	1.8%
Other	1.4%	0.7%	1.0%	0.0%	0.7%	2.8%	0.7%	0.5%	0.0%	0.6%	2.0%	0.4%	0.1%	0.0%	0.3%
World zones	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 ²	132 464	2 140	217	1	2 358	132 224	1 665	401	1	2 067	151 625	1 933	305	1	2 239
BRICS ²	137 874	18 204	8 059	764	27 027	116 875	15 156	7 214	700	23 070	142 096	18 514	9 402	737	28 653
European Union	278 958	34 557	5 486	1 606	41 649	214 616	26 561	4 419	1 452	32 431	254 217	29 282	5 925	1 882	37 089
SADC ^{2, 3}	81 879	1 769	136	0	1 906	90 171	1 413	334	0	1 748	96 332	1 709	232	0	1 942
Percentage of total															
African Union	14.1%	2.4%	1.0%	0.0%	2.1%	17.8%	2.5%	2.3%	0.0%	2.3%	17.1%	2.4%	1.3%	0.0%	2.1%
BRICS	14.7%	20.5%	38.4%	22.7%	23.9%	15.7%	22.4%	41.6%	21.7%	26.2%	16.0%	23.4%	39.7%	17.8%	26.8%
European Union	29.8%	38.9%	26.1%	47.7%	36.8%	28.9%	39.3%	25.5%	45.0%	36.8%	28.7%	37.0%	25.0%	45.5%	34.7%
SADC	8.7%	2.0%	0.6%	0.0%	1.7%	12.2%	2.1%	1.9%	0.0%	2.0%	10.9%	2.2%	1.0%	0.0%	1.8%

1. Total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Excluding South Africa.

4. Southern African Development Community (SADC).

VAT on Imports and Customs Duties

Table A5.3.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B by country of origin, 2008/09 – 2010/11

Country of origin ¹	2008/09					2009/10					2010/11				
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	93 156	13 673	6 645	662	20 981	79 469	11 654	5 886	580	18 120	100 042	14 314	7 527	587	22 428
Germany	100 307	12 716	1 564	844	15 124	81 253	9 771	1 009	794	11 574	86 151	10 523	1 964	921	13 408
USA	67 902	8 499	1 037	182	9 718	46 982	5 787	794	210	6 790	62 836	6 914	1 241	381	8 636
Japan	53 564	6 297	1 333	362	7 992	36 714	4 184	693	354	5 232	43 788	5 045	1 520	402	6 967
United Kingdom	45 323	4 348	1 447	248	6 043	29 356	3 200	1 400	250	4 850	46 462	3 463	1 926	311	5 700
India	21 941	2 123	769	93	2 985	20 669	1 903	793	110	2 806	26 897	2 492	1 426	140	4 058
South Korea	14 241	1 880	597	209	2 686	13 479	1 630	507	217	2 354	18 487	2 172	1 163	274	3 609
France	23 992	3 076	472	42	3 590	20 225	2 550	388	43	2 981	22 509	2 730	407	49	3 186
Italy	19 632	2 760	477	73	3 310	14 875	2 030	348	77	2 454	17 335	2 181	351	76	2 608
Thailand	19 612	1 714	474	71	2 260	15 054	1 382	345	61	1 787	18 432	1 808	578	94	2 480
Brazil	19 245	2 171	625	8	2 805	14 090	1 501	525	9	2 035	14 001	1 571	434	10	2 014
Spain	11 335	1 346	382	66	1 794	9 374	1 061	234	45	1 340	12 944	1 441	316	71	1 828
Malaysia	11 160	1 408	352	38	1 798	9 024	1 110	314	38	1 462	10 902	1 329	342	53	1 724
Australia	15 202	2 143	163	9	2 315	9 792	1 333	147	7	1 487	11 218	1 551	133	10	1 694
Sweden	16 159	1 947	76	5	2 028	8 992	1 225	94	7	1 327	10 652	1 508	102	5	1 615
Belgium	11 134	1 532	100	12	1 644	8 330	1 123	112	21	1 256	10 022	1 279	217	47	1 543
Netherlands	11 345	1 509	321	3	1 833	10 970	1 380	362	2	1 744	12 216	1 427	111	2	1 540
Switzerland	6 542	960	93	2	1 055	6 872	869	95	2	967	9 908	1 317	169	2	1 488
Taiwan	10 180	1 305	354	43	1 703	6 953	959	233	27	1 219	7 552	1 117	274	22	1 412
Argentina	10 712	1 244	496	3	1 742	8 224	882	392	0	1 275	9 199	1 023	338	35	1 396
Indonesia	7 819	843	292	26	1 161	6 420	667	289	20	976	7 452	831	425	26	1 283
Hungary	3 771	498	27	95	620	2 753	410	26	82	519	4 944	740	32	248	1 020
Canada	10 089	1 200	99	6	1 305	4 542	634	107	10	751	5 379	744	108	13	866
Ireland	6 902	1 021	75	4	1 099	5 566	799	99	2	901	5 176	748	96	1	845
Mexico	3 480	462	89	10	561	2 700	391	86	20	496	4 108	573	140	84	797
Other countries	322 371	12 163	2 648	252	15 063	269 465	9 120	2 071	238	11 429	306 836	10 268	2 369	271	12 909
Total	937 119	88 839	21 009	3 369	113 216	742 145	67 555	17 348	3 228	88 131	885 448	79 109	23 709	4 137	106 955

1. Top-25 countries sorted on 2010/11 total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.

2011 Tax Statistics

Table A5.3.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B by country of origin, 2008/09 – 2010/11 (continued)

Country of origin ¹	2008/09				2009/10				2010/11						
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	9.9%	15.4%	31.6%	19.7%	18.5%	10.7%	17.3%	33.9%	18.0%	20.6%	11.3%	18.1%	31.7%	14.2%	21.0%
Germany	10.7%	14.3%	7.4%	25.1%	13.4%	10.9%	14.5%	5.8%	24.6%	13.1%	9.7%	13.3%	8.3%	22.3%	12.5%
USA	7.2%	9.6%	4.9%	5.4%	8.6%	6.3%	8.6%	4.6%	6.5%	7.7%	7.1%	8.7%	5.2%	9.2%	8.0%
Japan	5.7%	7.1%	6.3%	10.8%	7.1%	4.9%	6.2%	4.0%	11.0%	5.9%	4.9%	6.4%	6.4%	9.7%	6.5%
United Kingdom	4.8%	4.9%	6.9%	7.3%	5.3%	4.0%	4.7%	8.1%	7.7%	5.5%	5.2%	4.4%	8.1%	7.5%	5.3%
India	2.3%	2.4%	3.7%	2.8%	2.6%	2.8%	2.8%	4.6%	3.4%	3.2%	3.0%	3.1%	6.0%	3.4%	3.8%
South Korea	1.5%	2.1%	2.8%	6.2%	2.4%	1.8%	2.4%	2.9%	6.7%	2.7%	2.1%	2.7%	4.9%	6.6%	3.4%
France	2.6%	3.5%	2.2%	1.2%	3.2%	2.7%	3.8%	2.2%	1.3%	3.4%	2.5%	3.5%	1.7%	1.8%	3.0%
Italy	2.1%	3.1%	2.3%	2.2%	2.9%	2.0%	3.0%	2.0%	2.4%	2.8%	2.0%	2.8%	1.5%	1.2%	2.4%
Thailand	2.1%	1.9%	2.3%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%	2.1%	2.3%	2.4%	2.3%	2.3%
Brazil	2.1%	2.4%	3.0%	0.3%	2.5%	1.9%	2.2%	3.0%	0.3%	2.3%	1.6%	2.0%	1.8%	0.2%	1.9%
Spain	1.2%	1.5%	1.8%	2.0%	1.6%	1.3%	1.6%	1.3%	1.4%	1.5%	1.5%	1.8%	1.3%	1.7%	1.7%
Malaysia	1.2%	1.6%	1.7%	1.1%	1.6%	1.2%	1.6%	1.8%	1.2%	1.7%	1.2%	1.7%	1.4%	1.3%	1.6%
Australia	1.6%	2.4%	0.8%	0.3%	2.0%	1.3%	2.0%	0.8%	0.2%	1.7%	1.3%	2.0%	0.6%	0.2%	1.6%
Sweden	1.7%	2.2%	0.4%	0.2%	1.8%	1.2%	1.8%	0.5%	0.2%	1.5%	1.2%	1.9%	0.4%	0.1%	1.5%
Belgium	1.2%	1.7%	0.5%	0.4%	1.5%	1.1%	1.7%	0.6%	0.6%	1.4%	1.1%	1.6%	0.9%	1.1%	1.4%
Netherlands	1.2%	1.7%	1.5%	0.1%	1.6%	1.5%	2.0%	2.1%	0.1%	2.0%	1.4%	1.8%	0.5%	0.1%	1.4%
Switzerland	0.7%	1.1%	0.4%	0.1%	0.9%	0.9%	1.3%	0.5%	0.1%	1.1%	1.1%	1.7%	0.7%	0.1%	1.4%
Taiwan	1.1%	1.5%	1.7%	1.3%	1.5%	0.9%	1.4%	1.3%	0.9%	1.4%	0.9%	1.4%	1.2%	0.5%	1.3%
Argentina	1.1%	1.4%	2.4%	0.1%	1.5%	1.1%	1.3%	2.3%	0.0%	1.4%	1.0%	1.3%	1.4%	0.8%	1.3%
Indonesia	0.8%	0.9%	1.4%	0.8%	1.0%	0.9%	1.0%	1.7%	0.6%	1.1%	0.8%	1.1%	1.8%	0.6%	1.2%
Hungary	0.4%	0.6%	0.1%	2.8%	0.5%	0.4%	0.6%	0.1%	2.6%	0.6%	0.6%	0.9%	0.1%	6.0%	1.0%
Canada	1.1%	1.4%	0.5%	0.2%	1.2%	0.6%	0.9%	0.6%	0.3%	0.9%	0.6%	0.9%	0.5%	0.3%	0.8%
Ireland	0.7%	1.1%	0.4%	0.1%	1.0%	0.8%	1.2%	0.6%	0.1%	1.0%	0.6%	0.9%	0.4%	0.0%	0.8%
Mexico	0.4%	0.5%	0.4%	0.3%	0.5%	0.4%	0.6%	0.5%	0.6%	0.6%	0.5%	0.7%	0.6%	2.0%	0.7%
Other countries	34.4%	13.7%	12.6%	7.5%	13.3%	36.3%	13.5%	11.9%	7.4%	13.0%	34.7%	13.0%	10.0%	6.6%	12.1%
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%	100.0%

1. Top-25 countries sorted on 2010/11 total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.

GLOSSARY

<i>Ad valorem</i> excise 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 Harmonized System.
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.
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).
Capital gains tax (CGT)	This tax was introduced in October 2001 and forms part of the income tax system and is based on capital gains made upon the disposal of assets.
CO ₂ tax on motor vehicle emissions	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)	Comprises all provisional and assessed taxes paid by companies (net of refunds).
Cost of revenue collection	Is an indication of the efficiency with which revenue is collected.
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain 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.

Donations tax	This tax is 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.
Duty 1-2B	Refers to the <i>Ad valorem</i> excise duties on imports.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 2.5c/kWh from 1 April 2011. 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	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> .
Environmental levy	Introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy, Incandescent light bulb levy, electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i> .
Estate duty	Is calculated at a rate of 20% on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	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.
Gross domestic product (GDP)	A measure of the total national output, income and expenditure in the economy.
Fiscal drag	Is the effect of inflation on effective tax rates. When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though real incomes may not be increasing.
Fiscal year	Is the financial year of government i.e. from 1 April to 31 March of the subsequent year.

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.
Harmonised system	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).
Incandescent light bulb levy	Was introduced as from 1 October 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require five times less electricity and result in lower greenhouse gas emissions. The environmental levy of about R3 per bulb (between 1 cent and 3 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Income tax	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 by the Income Tax Act 58 of 1962.
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	Is when a vendor buys goods or services from another supplier, VAT is charged on the purchase price.
Marginal income tax rate	The rate of tax on an incremental unit of income.
Mineral and petroleum royalty	A levy imposed on exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	Is a programme that was implemented on 1 September 1995. This programme has been reviewed twice since then and will continue until 2012. The MIDP consists of three distinctive key areas: Light motor vehicle manufacturers; Medium and heavy motor vehicle manufacturers; and Local Component manufacturers. Participants save money in the form of a reduction on import duties due to the incentives of the MIDP programme.
National Revenue Fund	The fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.

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	Is the VAT charged by a vendor when they sell their own goods or services.
Pay-As-You-Earn (PAYE)	Is a tax that employers deduct from the employment income of employees this ensures that an employee's income tax liability is settled in a continuing fashion, at the same time that the income is earned. See also <i>Employees tax</i> .
Personal income tax (PIT)	Comprises all assessed and provisional taxes as well as PAYE paid by individuals (net of refunds).
Plastic bags levy	Is a tax on certain types of plastic shopping bags. The levy aims to encourage the reuse of these bags.
Primary rebate	Is a reduction in income tax that is available to all taxpayers.
Progressive tax	Is a system of taxation that collects proportionately more from the rich than from the poor.
Provisional tax (companies)	For any given tax year, are 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). The majority of provisional tax payments from companies are received during March, June, September and December.
Provisional tax (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 7 months after the end of the year of assessment.
Provisional tax (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 the Commissioner is not satisfied with the estimate, he may increase it to an amount that he considers reasonable.

Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. This change was implemented for companies with year ends after 1 March 2009.
Residence based tax system	Is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary tax on companies (STC)	Tax on dividends declared by a company, calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared.
Securities transfer tax (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)	Is a compulsory levy to fund training by companies. The rate is 1% of a company's total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	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.
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	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.
Tax amnesty	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 disclose previously unreported taxable income without incurring penalties.
Tax base	The aggregated value of income, sales or transactions on which particular taxes are levied.
Tax on retirement funds (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	Is the 12-month period for which tax is calculated. For individuals it starts on 1 March and ends at 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	Refers to the 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.
Transfer duties	Is the duty payable by individuals when they acquire property at the rate of 5% of the value above R500 000 and at 8% of the value exceeding R1 million. When property is acquired by a person other than an individual, such as a company or trust, transfer duty is payable at a rate of 8% of the value.
Turnover tax	Is a simple 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</i> .
Value-added tax (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.

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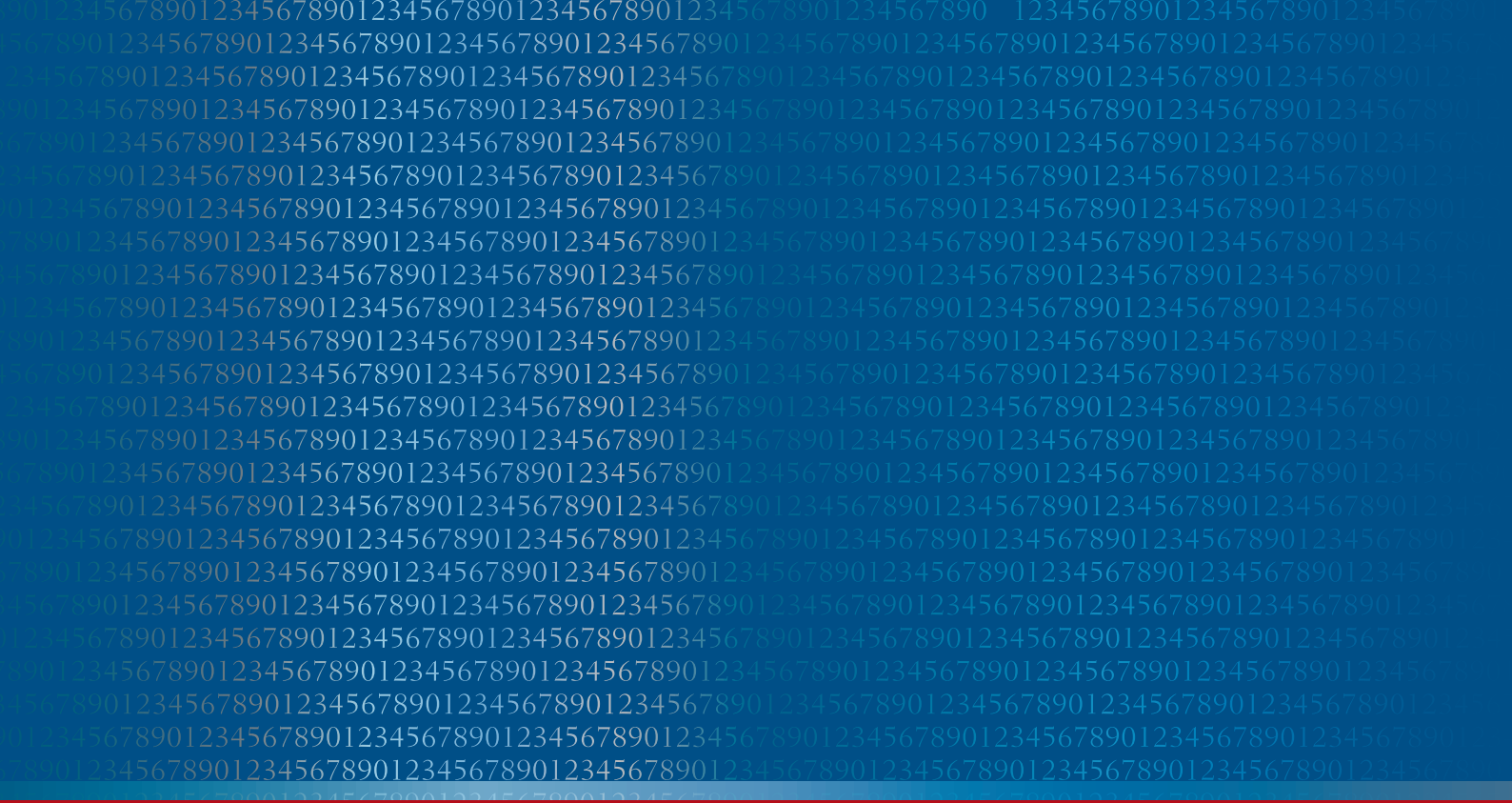
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