

**NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 796 [NW999E]
DATE OF PUBLICATION: 7 MAY 2020**

796. Mr W W Wessels (FF Plus) to ask the Minister of Finance:

- (1) What (a) is the total number of persons who submitted personal tax returns in each of the past five tax years and (b) was the total amount of tax paid by personal taxpayers in each specified tax year;
- (2) what (a) is the total number of companies that submitted corporate tax returns in each of the past five tax years and (b) was the total amount of tax paid by corporate entities in each specified tax year;
- (3) whether he will make a statement on the matter?

NW999E

REPLY:

1 (a)

Taxpayer Individuals	FY_2015	FY_2016	FY_2017	FY_2018	FY_2019	FY_2020
Current_Year_Return	4 827 959	4 721 183	4 704 719	4 832 388	4 896 582	4 174 319
Old_Year_Returns	1 308 214	2 055 927	1 788 207	1 642 393	1 892 757	1 208 070
Total	6 136 173	6 777 110	6 492 926	6 474 781	6 789 339	5 382 389

1 (b)

Tax Type	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020
Employees Tax	344 508 413 931	376 176 139 489	410 829 910 456	446 274 167 825	477 503 062 436	518 242 315 966
Employees Tax Refund	-656 619	-11 780 364	-23 020 983	-0	0	0
ETI Credit - Granted Against PAYE Payme	-2 450 071 285	-3 999 574 019	-4 595 098 741	-4 095 757 274	-3 564 122 029	-4 150 348 513
ETI Credit - Refunds	-1 492 538	-63 648 080	-61 110 359	-220 788 445	-947 993 912	-603 878 868
PAYE	342 056 193 490	372 101 137 025	406 150 680 373	441 957 622 106	472 990 946 494	513 488 088 585
Interest on Overdue Tax: Individuals	969 608 288	1 177 316 828	1 378 825 754	1 950 291 288	1 745 876 240	1 539 852 562
PIT Admin Penalty Tax	478 382 997	519 475 641	466 141 781	595 809 471	794 257 165	660 084 696
PIT Assessment Tax	8 904 145 338	10 127 476 560	12 252 686 156	15 404 896 170	13 873 604 107	13 508 246 188
PIT Provisional Tax	21 960 745 346	26 101 480 544	28 640 569 890	29 795 850 581	34 934 982 092	31 337 460 943
PIT Refund	-20 475 084 345	-20 747 184 861	-22 964 837 321	-26 801 336 863	-30 510 886 144	-31 363 927 525
PIT	11 837 797 625	17 178 564 713	19 773 386 258	20 945 510 646	20 837 833 461	15 681 716 864

2 (a)

Taxpayer Companies	FY_2015	FY_2016	FY_2017	FY_2018	FY_2019	FY_2020
Companies	909 555	886 304	992 857	1 004 116	1 341 419	1 226 619

2 (b)

Tax Type	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020
CIT	186 636 020 665	193 385 299 773	207 027 292 710	220 238 556 048	214 388 377 089	214 984 363 608
CIT Admin Penalty	17 316 924	11 524 956	999 163	559 882	951 197	24 433 686
CIT Assessment Tax	10 447 512 425	10 857 296 647	12 198 961 590	11 804 711 753	12 993 743 440	12 758 800 290
CIT Provisional Tax	184 897 124 092	190 587 195 684	204 761 897 589	218 612 829 088	220 838 532 302	217 443 799 717
CIT Refund	-10 732 346 757	-10 759 398 997	-12 993 896 501	-13 587 950 231	-22 389 301 719	-19 324 507 691
Interest on Overdue Tax: Companies	1 698 766 574	2 233 656 821	2 595 530 097	2 826 509 856	2 342 325 589	3 463 834 423
Royalties	307 647 407	455 024 662	463 800 771	581 895 700	602 126 281	618 003 183
Tax Credit Certificates	-	-	-	-	-	-
VAT	261 419 105 799	281 084 824 365	289 077 227 960	297 997 586 561	324 765 977 900	346 747 694 248
Diesel Refund Off Set	-	1 108 025 243	1 274 885 672	860 141 007	1 223 782 365	2 092 452 806
Domestic VAT	286 840 372 013	296 287 812 461	320 111 119 134	335 419 329 227	377 508 869 004	397 188 847 188
VAT on Imports	136 570 055 698	150 744 532 766	149 265 484 253	152 788 760 372	175 184 585 320	179 987 356 577
VAT Refund	-161 991 321 912	-167 055 546 105	-181 574 261 099	-191 070 644 045	-229 151 258 789	-232 520 962 323