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Corporate income tax

■ Introduction

For the period under review, there was a decline in the headline corporate income tax (CIT) rate. South African companies also pay secondary tax on companies (STC), a tax based on declared dividends. This tax rate was 12.5 percent for most of the period under review and was reduced to 10 percent in October 2007.

Not all taxes paid in a tax year are attributable to income earned in the same year, due to the system of provisional tax payments and tax returns being submitted and assessed long after the end of the tax year. Also, companies have financial years that may differ from the fiscal or calendar year, as companies are free to choose the period for their financial year (which is normally their tax year).

The South African tax system is residence based, meaning that South African residents are taxed on their worldwide income. A company that is incorporated in or effectively managed from South Africa is a South African resident for income tax purposes.

Tax on capital gains is included in company tax revenue, which means that capital gains tax is not recorded as a separate revenue item but included in corporate income tax.

Different sectors of the economy have different effective tax rates due to specific tax dispensations and deductions. Examples are the gold mining formula, farming deductions and valuation, insurance allowances and valuation. Small business corporations with a turnover of not more than R14 million have a special tax dispensation in the form of a graduated income tax rate table.

This chapter gives an overview of:

- Number of companies
- Provisional tax payments by tax year
- Types of companies
- Taxable income and tax assessed by taxable income group
- Taxable income and tax assessed by sector (industry)
- Companies with assessed losses or profits
- Tax assessed by main sector.

■ Number of companies

There are over 2 million corporations (1.6 million close corporations, 400 000 private companies and 40 000 public companies) registered with CIPRO¹. About 30 to 35 percent of registered companies are dormant.

¹ The Companies and Intellectual Property Registration Office.

The number of companies registered for income tax purposes increased over the period from 1.2 million in 2002/03 to nearly 2.2 million in 2007/08. On average, only around 65 percent of these companies were liable to submit tax returns.

At the time the data was extracted (July 2007), the percentage of companies that were assessed with respect to 2002/03 was 66.8 percent, 58 percent for 2003/04, 47.4 percent for 2004/05 and 29 percent for 2005/06. (See table 3.1).

Table 3.1: Number of companies, 2002/03 – 2007/08

Number	Registered ¹	Liable to submit returns	Assessed	Percentage assessed
2002/03	1 221 273	756 680	505 484	66.8%
2003/04	1 283 155	855 683	496 522	58.0%
2004/05	1 438 539	993 761	471 513	47.4%
2005/06	1 629 288	1 025 871	297 781	29.0%
2006/07	1 830 147	1 248 936		
2007/08	2 182 638			

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

Provisional tax payments by tax year

The majority of provisional tax payments from companies are received during March, June, September and December. Provisional taxes for any given tax year are paid in three instalments: the first is due six months into the company's tax year; the second at the end of the tax year; and the third 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).

This is illustrated by the following example: A company with a March year-end, in respect of its 2006 tax year will have made its provisional payments in September 2005 (first payment), March 2006 (second payment) and September 2006 (third payment).

The due dates for the 2006 tax year (for all companies) fall over three fiscal years, as illustrated in table 3.2.

Table 3.2: Companies: Example of provisional tax payments

Date due	Company financial year-end 2006												Fiscal year	Number of payments
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
31-Jul-05	2006 1st												2005/06	12
31-Aug-05	2006 1st													
30-Sep-05	2006 1st													
31-Oct-05	2006 1st													
30-Nov-05	2006 1st													
31-Dec-05	2006 1st													
31-Jan-06	2006 2nd													
28-Feb-06	2006 2nd													
31-Mar-06	2006 2nd													
30-Apr-06	2006 2nd													
31-May-06	2006 2nd													
30-Jun-06	2006 2nd													
31-Jul-06	2006 3rd												2006/07	21
31-Aug-06	2006 3rd													
30-Sep-06	2006 3rd													
31-Oct-06	2006 3rd													
30-Nov-06	2006 3rd													
31-Dec-06	2006 3rd													
31-Jan-07	2006 3rd													
28-Feb-07	2006 3rd													
31-Mar-07	2006 3rd													
30-Apr-07	2006 3rd													
31-May-07	2006 3rd													
30-Jun-07	2006 3rd													

It is also important to note that payments are not received in the month that they are due for a variety of reasons. These include:

- Adjustments (Paragraph 19(3)²) are made to first and second provisional payments of companies, which then result in delays in collecting the tax in the month that it is actually due.
- Companies sometimes pay their obligations late (or even early).

Under the provisional tax payment system, taxes for a specific tax year are paid over a number of fiscal years as indicated in table 3.3. In 2006/07 for example, more than 90 percent of the eventual tax liability was paid over two tax years: about 57 percent in the specific tax year and about 35 percent in the following year.

Table 3.3: Companies: Provisional tax payments by tax year paid, 2000/01 – 2006/07

R million Tax year (down)	Fiscal year						
	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
1998	131	–	–	–	–	–	–
1999	4 618	470	–	–	–	–	–
2000	17 073	6 316	465	167	873	1 115	94
2001	7 685	24 412	10 288	313	67	22	35
2002	96	10 554	32 262	12 037	322	96	180
2003	18	89	14 498	32 379	5 665	272	97
2004	0	3	13	16 312	40 808	6 667	340
2005	0	0	51	60	23 851	50 958	7 291
2006	0	0	0	2	36	30 280	67 730
2007	0	0	30	25	8	17	42 369
Total¹	29 622	41 844	57 608	61 294	71 629	89 428	118 136
prior to y-1	131	470	465	479	1 262	1 505	746
y-1	4 618	6 316	10 288	12 037	5 665	6 667	7 291
y	17 073	24 412	32 262	32 379	40 808	50 958	67 730
y+1	7 685	10 554	14 498	16 312	23 851	30 280	42 369
post y+1	114	92	95	87	44	17	–
Total	29 622	41 844	57 608	61 294	71 629	89 428	118 136
prior to y-1	0.4%	1.1%	0.8%	0.8%	1.8%	1.7%	0.6%
y-1	15.6%	15.1%	17.9%	19.6%	7.9%	7.5%	6.2%
y	57.6%	58.3%	56.0%	52.8%	57.0%	57.0%	57.3%
y+1	25.9%	25.2%	25.2%	26.6%	33.3%	33.9%	35.9%
post y+1	0.4%	0.2%	0.2%	0.1%	0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.6.3.

Tables 3.1.1³ to 3.1.3 show a breakdown of the provisional tax payments by sector.

Types of companies

Table 3.2.1 shows the breakdown of the number of companies assessed by type as well as by negative, zero or positive taxable income.

² 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.

³ Tables numbered in italics are included at the end of the chapter.

Close corporations (CCs) account for nearly 67 percent of the total number of companies assessed in 2005. Private companies constituted 27 percent, while listed, unlisted and “other” companies made up more than 6 percent of the total number of companies assessed.

■ Taxable income and tax assessed by taxable income group

Table 3.3.1 shows taxable income and tax assessed by taxable income group for all companies. While the total number of companies assessed decreased over the three years from 505 484 in 2003 to 471 513 in 2005, the amount of tax assessed increased from R51.1 billion to R59 billion. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess the returns, the latter year’s statistics are lower than that of earlier years.

It is interesting to note that the percentage of companies with a positive taxable income is increasing, from 25.7 percent in 2003 to 31 percent in 2006.

Table 3.3.2 shows that while more than 75 percent of the income tax assessed is paid by large companies with taxable income exceeding R10 million, these companies represent only 1.2 percent of the companies assessed for income tax purposes.

■ Taxable income and tax assessed by sector (industry)

Table 3.4.1 shows the taxable income and tax assessed by sector for all companies.

Table 3.4.2 uses the SARS source of income code as shown in *table 3.4.1* and classifies it according to the Standard Industrial Classification (SIC). It should be noted that the SARS source of income codes are not fully aligned with the SIC system used by Statistics South Africa. This means that the figures in these tables may be different from those published by Stats SA.

There was an increase in the number of companies registering positive taxable income, from 129 778 in 2003 to 134 766 in 2005. (See *table 3.4.3* and *table 3.4.4*.)

Table 3.4.5 shows the companies reporting negative taxable income, while *table 3.4.6* shows companies reporting zero taxable income. Sectors with an increasing number of companies reporting zero taxable income include catering and accommodation, construction, and social and related community.

■ Companies with assessed losses or profits

Tables 3.5.1 to 3.5.3 show the total number of companies and those with assessed losses or profits by sector.

Around 72 percent of the companies had assessed losses; 37 percent of these companies were in the financing, insurance, real estate and business services sector and around 12 percent in the retail sector.

■ Tax assessed by main sector

Tables 3.6.1 to 3.6.16 show for each of the tax years (from 2003 to 2006) the tax assessed and the number and percentage of companies assessed by main sector and taxable income group.

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Table 3.1.1: Companies. Provisional tax payments by sector, 2000/01 – 2007/08

Sector	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08 ¹
Agencies and other services	753	870	1 204	1 636	2 061	2 316	3 383	4 243
Agriculture, forestry and fishing	305	428	919	946	914	706	927	1 366
Bricks, ceramic, glass, cement and similar products	181	382	619	1 225	1 317	1 620	2 073	1 708
Catering and accommodation	183	250	297	505	611	769	971	1 214
Chemicals and chemical, rubber and plastic products	853	1 184	1 912	1 769	2 272	2 145	2 208	2 697
Clothing and footwear	69	68	108	193	270	322	360	360
Coal and petroleum products	3 022	3 738	5 064	2 889	4 441	5 256	7 044	7 770
Construction	228	321	466	693	962	1 306	1 930	2 802
Educational services	17	18	27	36	59	63	93	109
Electricity, gas and water	47	82	301	207	150	836	1 921	1 108
Employment (director of a company/member of CC)	95	145	165	216	291	310	417	569
Financing, insurance, real estate and business services	7 647	10 495	13 822	16 417	19 488	22 074	31 164	39 031
Food, drink and tobacco	1 526	2 341	2 454	3 140	4 099	4 693	5 046	5 895
Leather, leather goods and fur (excl. footwear and clothing)	28	21	30	46	74	19	26	52
Long term insurance	3 033	2 049	3 880	3 441	5 338	5 698	5 760	11 116
Machinery and related items	588	600	866	1 359	1 454	1 589	1 983	2 662
Medical, dental and other health and veterinary services	398	625	742	995	1 235	1 454	1 567	1 758
Metal	1 316	1 639	3 052	2 631	3 075	4 416	5 274	6 365
Mining and quarrying	4 031	7 577	10 456	6 799	2 624	5 001	11 441	13 077
Other manufacturing industries	533	728	1 088	1 548	1 788	1 958	2 184	2 690
Paper, printing and publishing	244	300	697	1 404	806	674	767	916
Personal and household services	16	20	27	34	45	53	68	76
Recreation and cultural services	293	208	299	552	816	1 105	1 597	1 806
Research and scientific institutes	29	27	67	52	60	49	66	81
Retail trade	1 089	1 461	1 926	3 282	4 320	5 692	7 594	7 710
Scientific, optical and similar equipment	25	48	74	86	82	107	129	136
Social and related community services	23	12	25	19	23	24	34	52
Specialised repair services	38	53	98	113	134	162	188	238
Textiles	117	136	164	161	194	148	138	124
Transport equipment	15	21	23	59	76	74	118	123
Transport, storage and communications	1 281	3 283	3 114	3 639	5 901	11 008	12 163	11 818
Vehicles, parts and accessories	328	1 059	1 496	2 541	3 177	3 995	5 317	4 337
Wholesale trade	944	1 167	1 650	2 140	2 807	3 019	3 680	4 251
Wood, wood products and furniture	50	66	109	170	258	292	432	413
Other	277	423	368	352	407	477	71	1 104
Total²	29 622	41 844	57 608	61 294	71 629	89 428	118 136	139 775

1. All figures relating to 2007/08 are unaudited.

2. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.6.3.

Table 3.1.2: Companies: Provisional tax payments by sector, 2000/01 – 2007/08 [percentage of total]

Sector	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Agencies and other services	2.5%	2.1%	2.1%	2.7%	2.9%	2.6%	2.9%	3.0%
Agriculture, forestry and fishing	1.0%	1.0%	1.6%	1.5%	1.3%	0.8%	0.8%	1.0%
Bricks, ceramic, glass, cement and similar products	0.6%	0.9%	1.1%	2.0%	1.8%	1.8%	1.8%	1.2%
Catering and accommodation	0.6%	0.6%	0.5%	0.8%	0.9%	0.9%	0.8%	0.9%
Chemicals and chemical, rubber and plastic products	2.9%	2.8%	3.3%	2.9%	3.2%	2.4%	1.9%	1.9%
Clothing and footwear	0.2%	0.2%	0.2%	0.3%	0.4%	0.4%	0.3%	0.3%
Coal and petroleum products	10.2%	8.9%	8.8%	4.7%	6.2%	5.9%	6.0%	5.6%
Construction	0.8%	0.8%	0.8%	1.1%	1.3%	1.5%	1.6%	2.0%
Educational services	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Electricity, gas and water	0.2%	0.2%	0.5%	0.3%	0.2%	0.9%	1.6%	0.8%
Employment (director of a company/member of CC)	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.4%	0.4%
Financing, insurance, real estate and business services	25.8%	25.1%	24.0%	26.8%	27.2%	24.7%	26.4%	27.9%
Food, drink and tobacco	5.2%	5.6%	4.3%	5.1%	5.7%	5.2%	4.3%	4.2%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Long term insurance	10.2%	4.9%	6.7%	5.6%	7.5%	6.4%	4.9%	8.0%
Machinery and related items	2.0%	1.4%	1.5%	2.2%	2.0%	1.8%	1.7%	1.9%
Medical, dental and other health and veterinary services	1.3%	1.5%	1.3%	1.6%	1.7%	1.6%	1.3%	1.3%
Metal	4.4%	3.9%	5.3%	4.3%	4.3%	4.9%	4.5%	4.6%
Mining and quarrying	13.6%	18.1%	18.2%	11.1%	3.7%	5.6%	9.7%	9.4%
Other manufacturing industries	1.8%	1.7%	1.9%	2.5%	2.5%	2.2%	1.8%	1.9%
Paper, printing and publishing	0.8%	0.7%	1.2%	2.3%	1.1%	0.8%	0.6%	0.7%
Personal and household services	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Recreation and cultural services	1.0%	0.5%	0.5%	0.9%	1.1%	1.2%	1.4%	1.3%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	3.7%	3.5%	3.3%	5.4%	6.0%	6.4%	6.4%	5.5%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Textiles	0.4%	0.3%	0.3%	0.3%	0.3%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport, storage and communications	4.3%	7.8%	5.4%	5.9%	8.2%	12.3%	10.3%	8.5%
Vehicles, parts and accessories	1.1%	2.5%	2.6%	4.1%	4.4%	4.5%	4.5%	3.1%
Wholesale trade	3.2%	2.8%	2.9%	3.5%	3.9%	3.4%	3.1%	3.0%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.3%	0.4%	0.3%	0.4%	0.3%
Other	0.9%	1.0%	0.6%	0.6%	0.6%	0.5%	0.1%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3.1.3: Companies: Provisional tax payments by sector, 2000/01 – 2007/08 [percentage year-on-year]

Sector	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Agencies and other services	15.5%	38.5%	35.9%	26.0%	12.4%	46.1%	25.4%
Agriculture, forestry and fishing	40.2%	114.7%	2.9%	-3.4%	-22.8%	31.3%	47.3%
Bricks, ceramic, glass, cement and similar products	111.7%	61.9%	97.9%	7.5%	23.0%	28.0%	-17.6%
Catering and accommodation	36.2%	19.0%	70.0%	21.0%	25.9%	26.2%	25.0%
Chemicals and chemical, rubber and plastic products	38.7%	61.6%	-7.5%	28.4%	-5.6%	3.0%	22.1%
Clothing and footwear	-2.1%	59.1%	78.4%	40.1%	19.1%	11.7%	0.0%
Coal and petroleum products	23.7%	35.5%	-43.0%	53.7%	18.3%	34.0%	10.3%
Construction	40.6%	45.0%	48.9%	38.8%	35.8%	47.8%	45.2%
Educational services	2.1%	50.4%	33.9%	65.0%	5.8%	49.1%	16.8%
Electricity, gas and water	73.5%	267.3%	-31.3%	-27.5%	456.7%	129.7%	-42.3%
Employment (director of a company/member of CC)	52.5%	13.6%	31.0%	34.4%	6.6%	34.4%	36.4%
Financing, insurance, real estate and business services	37.2%	31.7%	18.8%	18.7%	13.3%	41.2%	25.2%
Food, drink and tobacco	53.4%	4.8%	28.0%	30.5%	14.5%	7.5%	16.8%
Leather, leather goods and fur (excl. footwear and clothing)	-23.8%	43.3%	53.2%	60.7%	-75.0%	41.9%	97.4%
Long term insurance	-32.4%	89.3%	-11.3%	55.1%	6.7%	1.1%	93.0%
Machinery and related items	2.0%	44.5%	56.9%	7.0%	9.3%	24.8%	34.3%
Medical, dental and other health and veterinary services	57.0%	18.7%	34.1%	24.2%	17.7%	7.7%	12.2%
Metal	24.5%	86.2%	-13.8%	16.9%	43.6%	19.5%	20.7%
Mining and quarrying	88.0%	38.0%	-35.0%	-61.4%	90.6%	128.8%	14.3%
Other manufacturing industries	36.6%	49.4%	42.2%	15.5%	9.5%	11.5%	23.2%
Paper, printing and publishing	23.0%	132.2%	101.6%	-42.6%	-16.4%	13.8%	19.4%
Personal and household services	28.2%	32.3%	26.0%	34.9%	16.0%	30.0%	11.1%
Recreation and cultural services	-29.0%	44.0%	84.7%	47.6%	35.5%	44.5%	13.1%
Research and scientific institutes	-8.0%	147.6%	-22.1%	16.1%	-19.3%	36.3%	23.1%
Retail trade	34.2%	31.8%	70.4%	31.6%	31.8%	33.4%	1.5%
Scientific, optical and similar equipment	91.7%	54.1%	15.6%	-4.7%	31.8%	20.4%	5.4%
Social and related community services	-47.9%	102.7%	-21.0%	19.7%	1.4%	45.1%	51.5%
Specialised repair services	41.9%	83.7%	15.6%	18.8%	20.6%	16.0%	26.5%
Textiles	16.3%	20.8%	-1.8%	20.3%	-23.8%	-6.3%	-10.3%
Transport equipment	35.2%	12.6%	155.6%	29.5%	-2.7%	58.6%	4.6%
Transport, storage and communications	156.2%	-5.1%	16.9%	62.2%	86.5%	10.5%	-2.8%
Vehicles, parts and accessories	223.1%	41.3%	69.8%	25.1%	25.8%	33.1%	-18.4%
Wholesale trade	23.6%	41.5%	29.7%	31.1%	7.5%	21.9%	15.5%
Wood, wood products and furniture	31.7%	64.6%	55.8%	52.1%	13.0%	48.0%	-4.5%
Other	52.4%	-12.9%	-4.3%	15.5%	17.3%	-85.2%	1459.3%
Total	41.3%	37.7%	6.4%	16.9%	24.8%	32.1%	18.3%

Table 3.2.1: Companies by type of company, 2003 – 2006

Type of company	2003 [66.8% assessed]				2004 [58.0% assessed]				2005 [47.4% assessed]				2006 [29.0% assessed]			
	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total
Number																
Close corporation	125 141	116 160	69 513	310 814	124 260	120 424	75 388	320 072	113 788	124 575	75 943	314 306	69 474	84 995	56 292	210 761
Private company	55 095	46 705	42 273	144 073	54 359	40 895	46 854	142 108	47 194	33 240	46 009	126 443	24 021	16 511	28 528	69 060
Listed public company	260	271	222	753	199	191	192	582	198	207	178	583	80	106	65	251
Unlisted public company	8 635	11 986	7 298	27 919	3 377	5 152	2 986	11 515	2 120	4 156	2 094	8 370	1 017	3 509	1 030	5 556
Other	2 143	9 310	10 472	21 925	2 231	9 002	11 012	22 245	2 117	9 152	10 542	21 811	1 110	4 537	6 506	12 153
Total	191 274	184 432	129 778	505 484	184 426	175 664	136 432	496 522	165 417	171 330	134 766	471 513	95 702	109 658	92 421	297 781
Percentage of total																
Close corporation	65.4%	63.0%	53.6%	61.5%	67.4%	68.6%	55.3%	64.5%	68.8%	72.7%	56.4%	66.7%	72.6%	77.5%	60.9%	70.8%
Private company	28.8%	25.3%	32.6%	28.5%	29.5%	23.3%	34.3%	28.6%	28.5%	19.4%	34.1%	26.8%	25.1%	15.1%	30.9%	23.2%
Listed public company	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Unlisted public company	4.5%	6.5%	5.6%	5.5%	1.8%	2.9%	2.2%	2.3%	1.3%	2.4%	1.6%	1.8%	1.1%	3.2%	1.1%	1.9%
Other	1.1%	5.0%	8.1%	4.3%	1.2%	5.1%	8.1%	4.5%	1.3%	5.3%	7.8%	4.6%	1.2%	4.1%	7.0%	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%	100.0%	100.0%	100.0%	100.0%
Percentage by type of company																
Close corporation	40.3%	37.4%	22.4%	100.0%	38.8%	37.6%	23.6%	100.0%	36.2%	39.6%	24.2%	100.0%	33.0%	40.3%	26.7%	100.0%
Private company	38.2%	32.4%	29.3%	100.0%	38.3%	28.8%	33.0%	100.0%	37.3%	26.3%	36.4%	100.0%	34.8%	23.9%	41.3%	100.0%
Listed company	34.5%	36.0%	29.5%	100.0%	34.2%	32.8%	33.0%	100.0%	34.0%	35.5%	30.5%	100.0%	31.9%	42.2%	25.9%	100.0%
Unlisted company	30.9%	42.9%	26.1%	100.0%	29.3%	44.7%	25.9%	100.0%	25.3%	49.7%	25.0%	100.0%	18.3%	63.2%	18.5%	100.0%
Other	9.8%	42.5%	47.8%	100.0%	10.0%	40.5%	49.5%	100.0%	9.7%	42.0%	48.3%	100.0%	9.1%	37.3%	53.5%	100.0%
Total	37.8%	36.5%	25.7%	100.0%	37.1%	35.4%	27.5%	100.0%	35.1%	36.3%	28.6%	100.0%	32.1%	36.8%	31.0%	100.0%

Table 3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2003 – 2006

Taxable income groups	2003 [66.8% assessed]			2004 [68.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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	1 878	-126 579	270	1 747	-121 015	181	1 335	-82 980	27	364	-16 047	-
B: -5 000 001 to -10 000 000	1 448	-10 098	1	1 390	-9 793	0	1 138	-8 015	0	462	-3 228	0
C: -1 000 001 to -5 000 000	8 963	-18 931	1	8 845	-18 603	1	8 126	-16 740	0	4 204	-8 409	2
D: -500 001 to -1 000 000	9 207	-6 432	5	9 336	-6 516	6	8 824	-6 182	0	5 282	-3 686	-
E: -250 001 to -500 000	14 935	-5 253	1	15 483	-5 440	0	14 814	-5 207	3	8 851	-3 113	0
F: -100 001 to -250 000	28 997	-4 639	0	28 830	-4 631	0	27 034	-4 342	0	16 406	-2 646	-
G: -1 to -100 000	125 846	-3 291	1	118 795	-3 209	1	104 146	-2 824	1	60 133	-1 667	0
H: = 0	184 432	-	10	175 664	-	17	171 330	-	37	109 658	-	8
I: 1 to 20 000	47 956	320	98	48 134	318	96	44 281	293	87	27 845	189	45
J: 20 001 to 40 000	14 644	426	126	15 129	440	129	14 652	426	121	10 550	308	67
K: 40 000 to 60 000	9 168	452	132	9 651	477	136	9 449	467	131	6 482	321	77
L: 60 001 to 80 000	6 438	448	129	6 691	465	133	6 749	469	131	4 789	333	82
M: 80 001 to 100 000	5 112	458	136	5 381	483	137	5 394	484	135	3 763	337	83
N: 100 001 to 250 000	18 373	2 933	857	20 174	3 241	931	20 895	3 354	949	15 295	2 487	626
O: 250 001 to 500 000	10 306	3 648	1 100	11 216	3 978	1 188	11 974	4 238	1 253	8 994	3 171	868
P: 500 001 to 750 000	4 474	2 735	829	4 920	3 011	907	5 346	3 263	976	3 933	2 404	691
Q: 750 001 to 1 000 000	2 647	2 291	694	2 943	2 546	774	3 025	2 623	785	2 223	1 926	561
R: 1 000 001 to 2 500 000	5 526	8 605	2 624	6 370	9 879	2 982	6 881	10 695	3 208	4 946	7 663	2 243
S: 2 500 001 to 5 000 000	2 246	7 843	2 406	2 560	8 966	2 718	2 879	10 056	3 017	1 959	6 792	1 996
T: 5 000 001 to 7 500 000	843	5 160	1 580	983	5 976	1 814	1 046	6 380	1 909	635	3 889	1 136
U: 7 500 001 to 10 000 000	447	3 865	1 172	503	4 353	1 316	520	4 475	1 335	329	2 861	834
V: 10 000 001 +	1 598	129 130	38 948	1 777	146 179	44 022	1 675	150 154	44 935	678	40 180	11 705
Total	505 484	-6 908	51 118	496 522	21 107	57 500	471 513	71 088	59 042	297 781	34 063	21 024
Total < 0 taxable income	191 274	-175 222	278	184 426	-169 207	190	165 417	-126 289	32	95 702	-38 796	2
Total = 0 taxable income	184 432	-	10	175 664	-	17	171 330	-	37	109 658	-	8
Total > 0 taxable income	129 778	168 314	50 829	136 432	190 313	57 293	134 766	197 377	58 974	92 421	72 859	21 014
Total	505 484	-6 908	51 118	496 522	21 107	57 500	471 513	71 088	59 042	297 781	34 063	21 024
Percentage												
Total < 0 taxable income	37.8%			37.1%			35.1%			32.1%		
Total = 0 taxable income	36.5%			35.4%			36.3%			36.8%		
Total > 0 taxable income	25.7%			27.5%			28.6%			31.0%		
Total	100.0%			100.0%			100.0%			100.0%		

Table 3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2003 – 2006 [percentage of total]

Taxable income groups	2003 [66.8% assessed]			2004 [68.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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 20 000	37.0%	0.2%	0.2%	35.3%	0.2%	0.2%	32.9%	0.1%	0.1%	30.1%	0.3%	0.2%
J: 20 001 to 40 000	11.3%	0.3%	0.2%	11.1%	0.2%	0.2%	10.9%	0.2%	0.2%	11.4%	0.4%	0.3%
K: 40 000 to 60 000	7.1%	0.3%	0.3%	7.1%	0.3%	0.2%	7.0%	0.2%	0.2%	7.0%	0.4%	0.4%
L: 60 001 to 80 000	5.0%	0.3%	0.3%	4.9%	0.2%	0.2%	5.0%	0.2%	0.2%	5.2%	0.5%	0.4%
M: 80 001 to 100 000	3.9%	0.3%	0.3%	3.9%	0.3%	0.2%	4.0%	0.2%	0.2%	4.1%	0.5%	0.4%
N: 100 001 to 250 000	14.2%	1.7%	1.7%	14.8%	1.7%	1.6%	15.5%	1.7%	1.6%	16.5%	3.4%	3.0%
O: 250 001 to 500 000	7.9%	2.2%	2.2%	8.2%	2.1%	2.1%	8.9%	2.1%	2.1%	9.7%	4.4%	4.1%
P: 500 001 to 750 000	3.4%	1.6%	1.6%	3.6%	1.6%	1.6%	4.0%	1.7%	1.7%	4.3%	3.3%	3.3%
Q: 750 001 to 1 000 000	2.0%	1.4%	1.4%	2.2%	1.3%	1.4%	2.2%	1.3%	1.3%	2.4%	2.6%	2.7%
R: 1 000 001 to 2 500 000	4.3%	5.1%	5.2%	4.7%	5.2%	5.2%	5.1%	5.4%	5.4%	5.4%	10.5%	10.7%
S: 2 500 001 to 5 000 000	1.7%	4.7%	4.7%	1.9%	4.7%	4.7%	2.1%	5.1%	5.1%	2.1%	9.3%	9.5%
T: 5 000 001 to 7 500 000	0.6%	3.1%	3.1%	0.7%	3.1%	3.2%	0.8%	3.2%	3.2%	0.7%	5.3%	5.4%
U: 7 500 001 to 10 000 000	0.3%	2.3%	2.3%	0.4%	2.3%	2.3%	0.4%	2.3%	2.3%	0.4%	3.9%	4.0%
V: 10 000 001 +	1.2%	76.7%	76.6%	1.3%	76.8%	76.8%	1.2%	76.1%	76.2%	0.7%	55.1%	55.7%
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%

Table 3.4.1: Companies: Taxable income and tax assessed by sector (all companies), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [56.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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	85 435	-1 851	1 878	61 507	-36	1 628	67 047	326	1 691	71 327	2 595	2 056
Agriculture, forestry and fishing	12 217	-5 667	759	13 020	-6 034	1 012	11 885	-6 989	575	6 248	-2 390	281
Bricks, ceramic, glass, cement and similar products	1 536	1 759	735	1 489	2 842	1 062	1 331	3 003	1 022	733	343	164
Catering and accommodation	10 809	-1 756	514	10 998	-2 042	526	10 278	-900	567	5 892	-662	141
Chemicals and chemical, rubber and plastic products	3 331	211	1 451	3 165	1 268	1 936	2 582	1 424	1 146	1 220	781	335
Clothing and footwear	2 228	-7	201	2 225	178	277	1 815	192	268	789	87	57
Coal and petroleum products	482	1 173	655	477	6 338	2 086	445	12 827	3 982	197	2 044	599
Construction	27 209	-803	839	32 441	-606	905	33 884	561	1 133	19 839	704	653
Educational services	3 653	-526	64	4 094	-187	76	3 938	-107	83	2 175	-12	27
Electricity, gas and water	1 324	-1 038	372	1 678	-244	221	1 730	553	491	1 071	182	67
Employment (director of a company/member of CC)	531	11	19	404	38	23	369	60	24	261	25	11
Financing, insurance, real estate and business services	190 360	3 375	17 502	189 231	-1 017	16 938	176 806	16 460	16 124	102 011	6 888	5 482
Food, drink and tobacco	3 857	5 485	2 815	3 510	8 263	3 495	8 924	8 224	3 705	1 580	-248	222
Leather, leather goods and fur (excl. footwear and clothing)	261	-275	54	240	-290	47	225	-419	22	108	22	10
Long term insurance	214	695	1 251	162	-1 564	406	106	72	123	45	-1	1
Machinery and related items	7 579	1 553	1 296	6 556	2 277	1 266	5 414	2 203	1 181	2 803	1 180	460
Medical, dental and other health and veterinary services	5 510	906	818	5 491	1 721	1 008	4 736	2 619	1 145	2 416	998	341
Metal	6 035	-1 123	2 214	5 494	1 673	2 749	4 915	3 182	1 619	2 500	1 341	506
Mining and quarrying	836	-3 626	3 620	828	698	4 614	770	-1 430	2 340	320	869	434
Other manufacturing industries	8 442	414	1 519	9 697	75	1 858	8 475	-1 162	1 639	4 946	-1 487	456
Paper, printing and publishing	4 025	1 334	1 012	3 784	-567	694	3 366	369	679	1 649	217	171
Personal and household services	5 254	-152	64	4 931	-201	50	4 690	-88	61	2 659	-39	29
Recreation and cultural services	5 435	1 497	1 229	4 759	1 086	771	3 830	416	747	1 387	1 835	802
Research and scientific institutes	612	-301	52	672	-385	40	611	-474	42	344	-339	11
Retail trade	58 104	2 266	3 060	60 917	7 542	4 100	56 557	11 505	4 903	33 867	2 286	1 303
Scientific, optical and similar equipment	626	-25	63	606	83	83	458	182	83	264	74	34
Social and related community services	12 603	-381	25	16 843	478	290	16 563	-49	32	7 256	15	20
Specialised repair services	4 696	28	101	5 096	27	148	4 623	-602	182	2 429	-1 006	76
Textiles	1 135	-1 708	102	1 172	-1 489	200	1 028	-1 360	89	431	-80	52
Transport equipment	479	-417	63	448	-400	79	420	25	50	208	63	38
Transport, storage and communications	14 781	-14 310	1 766	15 030	-9 129	3 137	14 366	4 403	6 785	7 953	15 205	4 810
Vehicles, parts and accessories	5 272	1 663	1 719	4 808	6 984	2 790	4 280	6 196	2 280	2 156	604	288
Wholesale trade	14 893	3 879	2 498	19 802	3 277	2 304	17 222	4 885	2 339	8 484	2 119	937
Wood, wood products and furniture	2 386	-531	167	2 525	-576	240	2 190	-273	236	1 086	132	79
Other ¹	3 334	1 341	623	2 422	1 025	442	1 438	4 554	1 655	679	166	74
Total	505 484	51 118	57 500	496 522	57 500	57 500	471 513	59 042	59 042	297 781	21 024	21 024

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

Table 3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2003 – 2006

Economic activity ¹	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector												
Agriculture, forestry and fishing	12 217	-5 667	759	13 020	-6 034	1 012	11 885	-6 989	575	6 248	-2 390	281
Mining and quarrying	836	-3 626	3 620	828	698	4 614	770	-1 430	2 340	320	869	434
Secondary sector												
Manufacturing	42 402	7 843	12 347	41 388	19 676	16 070	35 766	29 117	15 720	18 514	4 468	3 182
Bricks, ceramic, glass, cement and similar products	1 536	1 759	735	1 489	2 842	1 062	1 331	3 003	1 022	733	343	164
Chemicals and chemical, rubber and plastic products	3 331	211	1 451	3 165	1 268	1 936	2 582	1 424	1 146	1 220	781	335
Clothing and footwear	2 228	-7	201	2 225	178	277	1 815	192	268	789	87	57
Coal and petroleum products	482	1 173	655	477	6 338	2 086	445	12 827	3 982	197	2 044	599
Food, drink and tobacco	3 857	5 485	2 815	3 510	8 263	3 495	3 102	8 924	3 705	1 580	-248	222
Leather, leather goods and fur (excl. footwear and clothing)	261	-275	54	240	-290	47	225	-419	22	108	22	10
Machinery and related items	7 579	1 553	1 296	6 556	2 277	1 266	5 414	2 203	1 181	2 803	1 180	460
Metal	6 035	-1 123	2 214	5 494	1 673	2 749	4 915	3 182	1 619	2 500	1 341	506
Paper, printing and publishing	4 025	1 334	1 012	3 784	-567	694	3 366	369	679	1 649	217	171
Scientific, optical and similar equipment	626	-25	63	606	83	83	458	182	83	264	74	34
Textiles	1 135	-1 708	102	1 172	-1 489	200	1 028	-1 360	89	431	-80	52
Transport equipment	479	-417	63	448	-400	79	420	25	50	208	63	38
Wood, wood products and furniture	2 386	-531	167	2 525	-576	240	2 190	-273	236	1 086	132	79
Other manufacturing industries	8 442	414	1 519	9 697	75	1 858	8 475	-1 162	1 639	4 946	-1 487	456
Electricity, gas and water	1 324	-1 038	372	1 678	-244	221	1 730	553	491	1 071	182	67
Construction	27 209	-803	839	32 441	-606	905	33 884	561	1 133	19 839	704	653
Tertiary sector												
Wholesale and retail trade, catering and accommodation	93 774	6 081	7 891	101 621	15 788	9 869	92 978	21 085	10 270	52 828	3 342	2 744
Catering and accommodation	10 809	-1 756	514	10 998	-2 042	526	10 278	-900	567	5 892	-662	141
Specialised repair services	4 696	28	101	5 096	27	148	4 623	-602	182	2 429	-1 006	76
Retail trade	58 104	2 266	3 060	60 917	7 542	4 100	56 557	11 505	4 903	33 867	2 286	1 303
Vehicles, parts and accessories	5 272	1 663	1 719	4 808	6 984	2 790	4 298	6 196	2 280	2 156	604	288
Wholesale trade	14 893	3 879	2 498	19 802	3 277	2 304	17 222	4 885	2 339	8 484	2 119	937
Transport, storage and communications	14 781	-14 310	1 766	15 030	-9 129	3 137	14 366	4 403	6 785	7 953	15 205	4 810

Table 3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2003 – 2006 (continued)

Economic activity ¹	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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)
Financial intermediation, insurance, real-estate and business services	277 152	1 928	20 702	251 976	-2 964	19 035	244 939	16 444	18 005	173 988	9 169	7 561
Agencies and other services	85 435	-1 851	1 878	61 507	-36	1 628	67 047	326	1 691	71 327	2 595	2 056
Employment (director of a company/member of CC)	531	11	19	404	38	23	369	60	24	261	25	11
Financing, insurance, real estate and business services	190 360	3 375	17 502	189 231	-1 017	16 938	176 806	16 460	16 124	102 011	6 888	5 482
Long term insurance	214	695	1 251	162	-1 564	406	106	72	123	45	-1	1
Research and scientific institutes	612	-301	52	672	-385	40	611	-474	42	344	-339	11
Community, social and personal services	32 455	1 344	2 198	36 118	2 887	2 195	33 757	2 791	2 068	16 341	2 348	1 218
Educational services	3 653	-526	64	4 094	-187	76	3 938	-107	83	2 175	-12	27
Medical, dental and other health and veterinary services	5 510	906	818	5 491	1 721	1 008	4 736	2 619	1 145	2 416	998	341
Personal and household services	5 254	-152	64	4 931	-201	50	4 690	-88	61	2 659	-39	29
Recreation and cultural services	5 435	1 497	1 229	4 759	1 086	771	3 830	416	747	1 835	1 387	802
Social and related community services	12 603	-381	25	16 843	478	290	16 563	-49	32	7 256	15	20
Other²	3 334	1 341	623	2 422	1 025	442	1 438	4 554	1 655	679	166	74
Total	505 484		51 118	496 522		57 500	471 513		59 042	297 781		21 024

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 3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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	11 148	6 160	1 877	7 637	5 347	1 626	8 873	5 673	1 688	16 587	7 235	2 053
Agriculture, forestry and fishing	2 767	2 509	759	2 899	3 345	1 012	2 497	1 948	575	1 456	989	281
Bricks, ceramic, glass, cement and similar products	544	2 451	735	590	1 062	1 022	563	3 505	1 022	342	564	164
Catering and accommodation	2 164	1 712	514	2 382	1 750	526	2 279	1 926	567	1 390	503	141
Chemicals and chemical, rubber and plastic products	1 398	5 082	1 451	1 450	6 675	1 936	1 211	3 903	1 146	625	1 160	335
Clothing and footwear	699	671	201	711	928	277	614	895	268	269	197	57
Coal and petroleum products	194	1 869	655	213	6 945	2 086	223	13 653	3 982	111	2 065	599
Construction	5 800	2 656	839	6 873	2 963	905	7 273	3 809	1 133	4 532	2 296	653
Educational services	848	211	64	1 025	257	76	970	285	83	566	100	27
Electricity, gas and water	398	1 241	372	453	734	221	508	1 678	491	348	236	67
Employment (director of a company/member of CC)	145	53	19	104	67	23	100	81	24	75	36	11
Financing, insurance, real estate and business services	49 989	57 682	17 495	53 626	55 408	16 893	55 081	53 341	16 124	34 968	18 903	5 482
Food, drink and tobacco	1 065	9 315	2 815	1 065	11 593	3 495	1 046	12 547	3 705	584	700	222
Leather, leather goods and fur (excl. footwear and clothing)	110	180	54	105	157	47	81	76	22	46	35	10
Long term insurance	79	4 117	977	54	585	263	41	333	96	10	2	1
Machinery and related items	3 078	4 313	1 296	2 946	4 179	1 266	2 506	3 935	1 181	1 416	1 589	460
Medical, dental and other health and veterinary services	2 583	2 723	818	2 723	3 289	1 008	2 495	3 862	1 145	1 352	1 191	341
Metal	2 398	7 382	2 214	2 309	9 164	2 749	2 228	5 538	1 619	1 231	1 758	506
Mining and quarrying	261	11 577	3 620	250	15 335	4 614	250	7 958	2 340	113	1 501	434
Other manufacturing industries	2 551	5 082	1 519	3 093	6 193	1 858	2 881	5 578	1 639	1 687	1 585	456
Paper, printing and publishing	1 309	3 356	1 012	1 325	2 277	682	1 230	2 139	648	638	590	169
Personal and household services	999	214	64	1 029	168	50	1 028	208	61	600	105	29
Recreation and cultural services	1 091	4 083	1 229	1 094	2 561	771	915	2 520	747	502	2 762	802
Research and scientific institutes	187	167	52	196	133	40	187	138	42	104	40	11
Retail trade	15 026	10 075	3 060	16 510	14 431	4 098	15 868	16 614	4 902	10 011	4 588	1 301
Scientific, optical and similar equipment	250	210	63	237	278	83	208	280	83	135	119	34
Social and related community services	7 698	79	25	9 306	963	290	8 484	1 07	32	4 261	68	20
Specialised repair services	1 470	338	101	1 701	504	148	1 643	620	182	939	281	76
Textiles	352	335	102	362	668	200	314	307	89	146	178	52
Transport equipment	166	208	63	169	260	79	157	165	50	87	132	38
Transport, storage and communications	3 923	5 804	1 766	4 225	10 441	3 137	3 978	22 710	6 785	2 278	16 603	4 810
Vehicles, parts and accessories	2 074	5 792	1 719	2 002	9 286	2 790	1 898	7 825	2 280	1 072	1 000	288
Wholesale trade	5 076	8 136	2 498	6 165	7 637	2 304	5 865	7 803	2 339	3 260	3 243	937
Wood, wood products and furniture	710	560	167	785	831	240	745	803	236	416	280	79
Other ¹	1 228	1 971	620	818	1 421	439	532	4 615	1 651	264	227	72
Total	129 778	168 314	50 829	136 432	190 313	57 293	134 766	197 377	58 974	92 421	72 859	21 014

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

Table 3.4.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2003 – 2006 [percentage of total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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	8.6%	3.7%	3.7%	5.6%	2.8%	2.8%	6.8%	2.9%	2.9%	17.9%	9.9%	9.8%
Agencies and other services	2.1%	1.5%	1.5%	2.1%	1.8%	1.8%	1.9%	1.0%	1.0%	1.6%	1.4%	1.3%
Agriculture, forestry and fishing	0.4%	1.5%	1.4%	0.4%	1.9%	1.9%	0.4%	1.8%	1.7%	0.4%	0.8%	0.8%
Bricks, ceramic, glass, cement and similar products	1.7%	1.0%	1.0%	1.7%	0.9%	0.9%	1.7%	1.0%	1.0%	1.5%	0.7%	0.7%
Catering and accommodation	1.1%	3.0%	2.9%	1.1%	3.5%	3.4%	0.9%	2.0%	1.9%	0.7%	1.6%	1.6%
Chemicals and chemical, rubber and plastic products	0.5%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.3%	0.3%	0.3%
Clothing and footwear	4.5%	1.1%	1.3%	5.0%	3.6%	3.6%	5.4%	6.9%	6.8%	0.1%	2.8%	2.9%
Coal and petroleum products	0.7%	0.1%	1.7%	0.8%	1.6%	1.6%	0.7%	1.9%	1.9%	4.9%	3.2%	3.1%
Construction	0.3%	0.7%	0.7%	0.3%	0.4%	0.4%	0.4%	0.8%	0.8%	0.4%	0.3%	0.3%
Electricity, gas and water	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%
Employment (director of a company/member of CC)	38.5%	34.3%	34.4%	39.3%	29.1%	29.5%	40.9%	27.0%	27.3%	37.8%	25.9%	26.1%
Financing, insurance, real estate and business services	0.8%	5.5%	5.5%	0.8%	6.1%	6.1%	0.8%	6.4%	6.3%	0.6%	1.0%	1.1%
Food, drink and tobacco	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	2.4%	1.9%	0.0%	0.3%	0.5%	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%
Long term insurance	2.4%	2.6%	2.5%	2.2%	2.2%	2.2%	1.9%	2.0%	2.0%	1.5%	2.2%	2.2%
Machinery and related items	2.0%	1.6%	1.6%	2.0%	1.7%	1.8%	1.9%	2.0%	1.9%	1.5%	1.6%	1.6%
Medical, dental and other health and veterinary services	1.8%	4.4%	4.4%	1.7%	4.8%	4.8%	1.7%	2.8%	2.7%	1.3%	2.4%	2.4%
Metal	0.2%	6.9%	7.1%	0.2%	8.1%	8.1%	0.2%	4.0%	4.0%	0.1%	2.1%	2.1%
Mining and quarrying	2.0%	3.0%	3.0%	2.3%	3.3%	3.2%	2.1%	2.8%	2.8%	1.8%	2.2%	2.2%
Other manufacturing industries	1.0%	2.0%	2.0%	1.0%	1.2%	1.2%	0.9%	1.1%	1.1%	0.7%	0.8%	0.8%
Paper, printing and publishing	0.8%	0.1%	0.1%	0.8%	0.1%	0.1%	0.8%	0.1%	0.1%	0.6%	0.1%	0.1%
Personal and household services	0.8%	2.4%	2.4%	0.8%	1.3%	1.3%	0.7%	1.3%	1.3%	0.5%	3.8%	3.8%
Recreation and cultural services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Research and scientific institutes	11.6%	6.0%	6.0%	12.1%	7.6%	7.2%	11.8%	8.4%	8.3%	10.8%	6.3%	6.2%
Retail trade	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%
Scientific, optical and similar equipment	5.9%	0.0%	0.0%	6.8%	0.5%	0.5%	6.3%	0.1%	0.1%	4.6%	0.1%	0.1%
Social and related community services	1.1%	0.2%	0.2%	1.2%	0.3%	0.3%	1.2%	0.3%	0.3%	1.0%	0.4%	0.4%
Specialised repair services	0.3%	0.2%	0.2%	0.3%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	3.0%	3.4%	3.5%	3.1%	5.5%	5.5%	3.0%	11.5%	11.5%	2.5%	22.8%	22.9%
Transport, storage and communications	1.6%	3.4%	3.4%	1.5%	4.9%	4.9%	1.4%	4.0%	3.9%	1.2%	1.4%	1.4%
Vehicles, parts and accessories	3.9%	4.8%	4.9%	4.5%	4.0%	4.0%	4.4%	4.0%	4.0%	3.5%	4.5%	4.5%
Wholesale trade	0.5%	0.3%	0.3%	0.6%	0.4%	0.4%	0.6%	0.4%	0.4%	0.5%	0.4%	0.4%
Wood, wood products and furniture	0.9%	1.2%	1.2%	0.6%	0.8%	0.8%	0.4%	2.3%	2.8%	0.3%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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	19 431	-8 012	0	12 111	-5 384	0	12 533	-5 347	0	16 646	-4 640	0
Agriculture, forestry and fishing	7 529	-8 177	-	8 206	-9 378	0	7 648	-8 937	-	3 888	-3 378	-
Bricks, ceramic, glass, cement and similar products	715	-692	-	676	-699	-	603	-502	-	288	-221	-
Catering and accommodation	5 851	-3 468	0	5 801	-3 792	0	5 071	-2 826	-	2 576	-1 165	-
Chemicals and chemical, rubber and plastic products	1 502	-4 870	-	1 327	-5 407	-	1 097	-2 479	-	484	-380	-
Clothing and footwear	1 077	-678	0	1 114	-749	-	872	-703	-	344	-110	-
Coal and petroleum products	206	-696	-	203	-607	-	171	-827	-	70	-21	-
Construction	9 556	-3 459	0	10 468	-3 569	-	9 657	-3 248	-	4 912	-1 591	-
Educational services	1 630	-737	-	1 706	-444	-	1 540	-392	0	814	-111	-
Electricity, gas and water	568	-2 279	-	719	-979	0	655	-1 124	-	375	-54	-
Employment (director of a company/member of CC)	152	-42	0	112	-29	0	89	-21	0	64	-11	-
Financing, insurance, real estate and business services	78 449	-54 307	1	76 679	-56 425	45	68 503	-36 881	1	36 805	-12 015	0
Food, drink and tobacco	2 043	-3 830	-	1 824	-3 329	0	1 616	-3 623	-	756	-948	-
Leather, leather goods and fur (excl. footwear and clothing)	116	-455	-	106	-447	-	112	-495	-	47	-13	-
Long term insurance	94	-3 422	274	71	-2 149	143	41	-261	28	16	-3	0
Machinery and related items	3 406	-2 760	-	2 867	-1 901	-	2 371	-1 733	-	1 144	-408	-
Medical, dental and other health and veterinary services	1 985	-1 816	0	1 901	-1 568	0	1 580	-1 242	-	698	-193	-
Metal	2 770	-8 504	0	2 534	-7 491	-	2 140	-2 356	0	1 031	-417	-
Mining and quarrying	321	-15 203	-	322	-14 637	0	296	-9 388	-	104	-631	-
Other manufacturing industries	3 714	-4 668	-	4 200	-6 118	0	3 535	-6 741	-	1 837	-3 072	-
Paper, printing and publishing	1 943	-2 022	1	1 844	-2 843	-	1 626	-1 770	-	789	-374	-
Personal and household services	2 501	-366	-	2 390	-369	-	2 091	-296	-	1 190	-144	-
Recreation and cultural services	2 626	-2 586	-	2 338	-1 475	-	1 936	-2 104	-	899	-1 375	-
Research and scientific institutes	271	-468	-	314	-518	-	275	-613	-	149	-379	-
Retail trade	22 696	-7 809	1	23 144	-6 889	1	20 488	-5 109	0	10 824	-2 302	-
Scientific, optical and similar equipment	305	-235	-	281	-195	-	194	-98	-	97	-45	-
Social and related community services	449	-461	-	578	-485	0	518	-156	0	183	-53	0
Specialised repair services	2 531	-310	0	2 665	-477	-	2 283	-1 222	-	1 085	-1 287	-
Textiles	606	-2 043	0	569	-2 157	-	488	-1 667	-	180	-258	-
Transport equipment	225	-625	-	207	-661	-	205	-140	-	92	-69	-
Transport, storage and communications	6 245	-20 113	0	6 092	-19 570	0	5 676	-18 308	-	2 832	-1 399	-
Vehicles, parts and accessories	2 454	-4 128	0	2 179	-2 303	-	1 906	-1 629	-	864	-396	-
Wholesale trade	5 699	-4 256	0	7 298	-4 360	0	6 381	-2 917	0	3 036	-1 124	-
Wood, wood products and furniture	1 248	-1 091	-	1 292	-1 407	-	1 072	-1 076	-	488	-148	-
Other ¹	360	-630	0	288	-396	1	148	-61	3	95	-61	2
Total	191 274	-175 222	278	184 426	-169 207	190	165 417	-126 289	32	95 702	-38 796	2

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

Table 3.4.6: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]		2004 [58.0% assessed]		2005 [47.4% assessed]		2006 [29.0% assessed]	
	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	54 856	1	41 759	1	45 641	3	38 094	3
Agriculture, forestry and fishing	1 921	-	1 915	0	1 740	0	904	0
Bricks, ceramic, glass, cement and similar products	277	-	223	-	165	-	103	-
Catering and accommodation	2 794	0	2 815	0	2 928	-	1 926	-
Chemicals and chemical, rubber and plastic products	431	-	388	-	274	-	111	-
Clothing and footwear	452	-	400	-	329	-	176	-
Coal and petroleum products	82	-	61	-	51	-	16	-
Construction	11 853	0	15 100	0	16 954	0	10 395	0
Educational services	1 175	-	1 363	0	1 428	-	795	-
Electricity, gas and water	358	0	506	-	567	-	348	-
Employment (director of a company/member of CC)	234	0	188	0	180	0	122	0
Financing, insurance, real estate and business services	61 922	6	58 926	1	53 222	0	30 238	0
Food, drink and tobacco	749	-	621	-	440	-	240	-
Leather, leather goods and fur (excl. footwear and clothing)	35	-	29	-	32	-	15	-
Long term insurance	41	-	37	-	24	-	19	-
Machinery and related items	1 095	0	743	-	537	-	243	-
Medical, dental and other health and veterinary services	942	-	867	0	661	-	366	0
Metal	867	0	651	0	547	-	238	-
Mining and quarrying	254	-	256	0	230	-	103	-
Other manufacturing industries	2 177	0	2 404	0	2 059	0	1 422	0
Paper, printing and publishing	773	-	615	12	510	32	222	3
Personal and household services	1 754	-	1 512	-	1 571	-	869	-
Recreation and cultural services	1 718	-	1 327	-	979	-	434	-
Research and scientific institutes	154	-	162	-	149	-	91	-
Retail trade	20 382	0	21 263	1	20 201	1	13 032	1
Scientific, optical and similar equipment	71	-	88	-	56	-	32	-
Social and related community services	4 456	-	6 959	-	7 561	-	2 812	0
Specialised repair services	695	-	730	-	697	-	405	-
Textiles	177	-	241	-	226	-	105	-
Transport equipment	88	-	72	-	58	0	29	-
Transport, storage and communications	4 613	0	4 713	0	4 712	-	2 843	0
Vehicles, parts and accessories	744	0	627	0	494	-	220	-
Wholesale trade	4 118	0	6 339	0	4 976	0	2 188	0
Wood, wood products and furniture	428	0	448	-	373	-	182	-
Other ¹	1 746	3	1 316	3	758	1	320	1
Total	184 432	10	175 664	17	171 330	37	109 658	8

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

Table 3.5.1: Companies: Number with assessed losses and profits by sector, 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Number	74 287	11 148	85 435	53 870	7 637	61 507	58 174	8 873	67 047	54 740	16 587	71 327
Agencies and other services	9 450	2 767	12 217	10 121	2 899	13 020	9 388	2 497	11 885	4 792	1 456	6 248
Agriculture, forestry and fishing	992	544	1 536	899	590	1 489	768	563	1 331	391	342	733
Bricks, ceramic, glass, cement and similar products	8 645	2 164	10 809	8 616	2 382	10 998	7 999	2 279	10 278	4 502	1 390	5 892
Catering and accommodation	1 933	1 398	3 331	1 715	1 450	3 165	1 371	1 211	2 582	595	625	1 220
Chemicals and chemical, rubber and plastic products	1 529	699	2 228	1 514	711	2 225	1 201	614	1 815	520	269	789
Clothing and footwear	288	194	482	264	213	477	222	223	445	86	111	197
Coal and petroleum products	21 409	5 800	27 209	25 568	6 873	32 441	26 611	7 273	33 884	15 307	4 532	19 839
Construction	2 805	848	3 653	3 069	1 025	4 094	2 968	970	3 938	1 609	566	2 175
Educational services	926	398	1 324	1 225	453	1 678	1 222	508	1 730	723	348	1 071
Electricity, gas and water	386	145	531	300	104	404	269	100	369	186	75	261
Employment (director of a company/member of CC)	140 371	49 989	190 360	135 605	53 626	189 231	121 725	55 081	176 806	67 043	34 968	102 011
Financing, insurance, real estate and business services	2 792	1 065	3 857	2 445	1 065	3 510	2 056	1 046	3 102	996	584	1 580
Food, drink and tobacco	151	110	261	135	105	240	144	81	225	62	46	108
Leather, leather goods and fur (excl. footwear and clothing)	135	79	214	108	54	162	65	41	106	35	10	45
Long term insurance	4 501	3 078	7 579	3 610	2 946	6 556	2 908	2 506	5 414	1 387	1 416	2 803
Machinery and related items	2 927	2 583	5 510	2 768	2 723	5 491	2 241	2 495	4 736	1 064	1 352	2 416
Medical, dental and other health and veterinary services	3 637	2 398	6 035	3 185	2 309	5 494	2 687	2 228	4 915	1 231	1 231	2 500
Metal	575	261	836	578	250	828	526	244	770	207	113	320
Mining and quarrying	5 891	2 551	8 442	6 604	3 093	9 697	5 594	2 881	8 475	3 259	1 687	4 946
Other manufacturing industries	2 716	1 309	4 025	2 459	1 325	3 784	2 136	1 230	3 366	1 011	638	1 649
Paper, printing and publishing	4 255	999	5 254	3 902	1 029	4 931	3 662	1 028	4 690	2 059	600	2 659
Personal and household services	4 344	1 091	5 435	3 665	1 094	4 759	2 915	915	3 830	1 333	502	1 835
Recreation and cultural services	425	187	612	476	196	672	424	187	611	240	104	344
Research and scientific institutes	43 078	15 026	58 104	44 407	16 510	60 917	40 689	15 868	56 557	23 856	10 011	33 867
Retail trade	376	250	626	369	237	606	250	208	458	129	135	264
Scientific, optical and similar equipment	4 905	7 698	12 603	7 537	9 306	16 843	8 079	8 484	16 563	2 995	4 261	7 256
Social and related community services	3 226	1 470	4 696	3 395	1 701	5 096	2 980	1 643	4 623	1 490	939	2 429
Specialised repair services	783	352	1 135	810	362	1 172	714	314	1 028	285	146	431
Textiles	313	166	479	279	169	448	263	157	420	121	87	208
Transport equipment	10 858	3 923	14 781	10 805	4 225	15 030	10 388	3 978	14 366	5 675	2 278	7 953
Transport, storage and communications	9 817	5 076	14 893	13 637	6 165	19 802	11 357	5 865	17 222	5 224	3 260	8 484
Vehicles, parts and accessories	1 676	710	2 386	1 740	785	2 525	1 445	745	2 190	670	416	1 086
Wholesale trade	2 106	1 228	3 334	1 604	818	2 422	906	532	1 438	415	264	679
Wood, wood products and furniture												
Other ¹												
Total	375 706	129 778	505 484	360 090	136 432	496 522	336 747	134 766	471 513	205 360	92 421	297 781

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

Table 3.5.2: Companies: Number with assessed losses and profits by sector, 2003 – 2006 [percentage of total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	19.8%	8.6%	28.4%	15.0%	5.6%	20.6%	17.3%	6.6%	23.9%	26.7%	17.9%	44.6%
Agriculture, forestry and fishing	2.5%	2.1%	4.6%	2.8%	2.1%	4.9%	2.8%	1.9%	4.6%	2.3%	1.6%	3.9%
Bricks, ceramic, glass, cement and similar products	0.3%	0.4%	0.7%	0.2%	0.4%	0.7%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%
Catering and accommodation	2.3%	1.7%	4.0%	2.4%	1.7%	4.1%	2.4%	1.7%	4.1%	2.2%	1.5%	3.7%
Chemicals and chemical, rubber and plastic products	0.5%	1.1%	1.6%	0.5%	1.1%	1.5%	0.4%	0.9%	1.3%	0.3%	0.7%	1.0%
Clothing and footwear	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.4%	0.5%	0.8%	0.3%	0.3%	0.5%
Coal and petroleum products	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.0%	0.1%	0.2%
Construction	5.7%	4.5%	10.2%	7.1%	5.0%	12.1%	7.9%	5.4%	13.3%	7.5%	4.9%	12.4%
Educational services	0.7%	0.7%	1.4%	0.9%	0.8%	1.6%	0.9%	0.7%	1.6%	0.8%	0.6%	1.4%
Electricity, gas and water	0.2%	0.3%	0.6%	0.3%	0.3%	0.7%	0.4%	0.4%	0.7%	0.4%	0.4%	0.7%
Employment (director of a company/member of CC)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Financing, insurance, real estate and business services	37.4%	38.5%	75.9%	37.7%	39.3%	77.0%	36.1%	40.9%	77.0%	32.6%	37.8%	70.5%
Food, drink and tobacco	0.7%	0.8%	1.6%	0.7%	0.8%	1.5%	0.6%	0.8%	1.4%	0.5%	0.6%	1.1%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%
Long term insurance	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	1.2%	2.4%	3.6%	1.0%	2.2%	3.2%	0.9%	1.9%	2.7%	0.7%	1.5%	2.2%
Medical, dental and other health and veterinary services	0.8%	2.0%	2.8%	0.8%	2.0%	2.8%	0.7%	1.9%	2.5%	0.5%	1.5%	2.0%
Metal	1.0%	1.8%	2.8%	0.9%	1.7%	2.6%	0.8%	1.7%	2.5%	0.6%	1.3%	1.9%
Mining and quarrying	0.2%	0.2%	0.4%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.2%
Other manufacturing industries	1.6%	2.0%	3.5%	1.8%	2.3%	4.1%	1.7%	2.1%	3.8%	1.6%	1.8%	3.4%
Paper, printing and publishing	0.7%	1.0%	1.7%	0.7%	1.0%	1.7%	0.6%	0.9%	1.5%	0.5%	0.7%	1.2%
Personal and household services	1.1%	0.8%	1.9%	1.1%	0.8%	1.8%	1.1%	0.8%	1.9%	1.0%	0.6%	1.7%
Recreation and cultural services	1.2%	0.8%	2.0%	1.0%	0.8%	1.8%	0.9%	0.7%	1.5%	0.6%	0.5%	1.2%
Research and scientific institutes	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%
Retail trade	11.5%	11.6%	23.0%	12.3%	12.1%	24.4%	12.1%	11.8%	23.9%	11.6%	10.8%	22.4%
Scientific, optical and similar equipment	0.1%	0.2%	0.3%	0.1%	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%
Social and related community services	1.3%	5.9%	7.2%	2.1%	6.8%	8.9%	2.4%	6.3%	8.7%	1.5%	4.6%	6.1%
Specialised repair services	0.9%	1.1%	2.0%	0.9%	1.2%	2.2%	0.9%	1.2%	2.1%	0.7%	1.0%	1.7%
Textiles	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.2%	0.4%	0.1%	0.2%	0.3%
Transport equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Transport, storage and communications	2.9%	3.0%	5.9%	3.0%	3.1%	6.1%	3.1%	3.0%	6.0%	2.8%	2.5%	5.2%
Vehicles, parts and accessories	0.9%	1.6%	2.4%	0.8%	1.5%	2.2%	0.7%	1.4%	2.1%	0.5%	1.2%	1.7%
Wholesale trade	2.6%	3.9%	6.5%	3.8%	4.5%	8.3%	3.4%	4.4%	7.7%	2.5%	3.5%	6.1%
Wood, wood products and furniture	0.4%	0.5%	1.0%	0.5%	0.6%	1.1%	0.4%	0.6%	1.0%	0.3%	0.5%	0.8%
Other	0.6%	0.9%	1.5%	0.4%	0.6%	1.0%	0.3%	0.4%	0.7%	0.2%	0.3%	0.5%
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 3.5.3: Companies: Number with assessed losses and profits by sector, 2003 – 2006 [percentage of sector total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	87.0%	13.0%	100.0%	87.6%	12.4%	0.0%	86.8%	13.2%	100.0%	76.7%	23.3%	100.0%
Agriculture, forestry and fishing	77.4%	22.6%	100.0%	77.7%	22.3%	0.0%	79.0%	21.0%	100.0%	76.7%	23.3%	100.0%
Bricks, ceramic, glass, cement and similar products	64.6%	35.4%	100.0%	60.4%	39.6%	0.0%	57.7%	42.3%	100.0%	53.3%	46.7%	100.0%
Catering and accommodation	80.0%	20.0%	100.0%	78.3%	21.7%	0.0%	77.8%	22.2%	100.0%	76.4%	23.6%	100.0%
Chemicals and chemical, rubber and plastic products	58.0%	42.0%	100.0%	54.2%	45.8%	0.0%	53.1%	46.9%	100.0%	48.8%	51.2%	100.0%
Clothing and footwear	68.6%	31.4%	100.0%	68.0%	32.0%	0.0%	66.2%	33.8%	100.0%	65.9%	34.1%	100.0%
Coal and petroleum products	59.8%	40.2%	100.0%	55.3%	44.7%	0.0%	49.9%	50.1%	100.0%	43.7%	56.3%	100.0%
Construction	78.7%	21.3%	100.0%	78.8%	21.2%	0.0%	78.5%	21.5%	100.0%	77.2%	22.8%	100.0%
Educational services	76.8%	23.2%	100.0%	75.0%	25.0%	0.0%	75.4%	24.6%	100.0%	74.0%	26.0%	100.0%
Electricity, gas and water	69.9%	30.1%	100.0%	73.0%	27.0%	0.0%	70.6%	29.4%	100.0%	67.5%	32.5%	100.0%
Employment (director of a company/member of CC)	72.7%	27.3%	100.0%	74.3%	25.7%	0.0%	72.9%	27.1%	100.0%	71.3%	28.7%	100.0%
Financing, insurance, real estate and business services	73.7%	26.3%	100.0%	71.7%	28.3%	0.0%	68.8%	31.2%	100.0%	65.7%	34.3%	100.0%
Food, drink and tobacco	72.4%	27.6%	100.0%	69.7%	30.3%	0.0%	66.3%	33.7%	100.0%	63.0%	37.0%	100.0%
Leather, leather goods and fur (excl. footwear and clothing)	57.9%	42.1%	100.0%	56.3%	43.8%	0.0%	64.0%	36.0%	100.0%	57.4%	42.6%	100.0%
Long term insurance	63.1%	36.9%	100.0%	66.7%	33.3%	0.0%	61.3%	38.7%	100.0%	77.8%	22.2%	100.0%
Machinery and related items	59.4%	40.6%	100.0%	55.1%	44.9%	0.0%	53.7%	46.3%	100.0%	49.5%	50.5%	100.0%
Medical, dental and other health and veterinary services	53.1%	46.9%	100.0%	50.4%	49.6%	100.0%	47.3%	52.7%	100.0%	44.0%	56.0%	100.0%
Metal	60.3%	39.7%	100.0%	58.0%	42.0%	100.0%	54.7%	45.3%	100.0%	50.8%	49.2%	100.0%
Mining and quarrying	68.8%	31.2%	100.0%	68.8%	30.2%	100.0%	68.3%	31.7%	100.0%	64.7%	35.3%	100.0%
Other manufacturing industries	69.8%	30.2%	100.0%	68.1%	31.9%	100.0%	66.0%	34.0%	100.0%	65.9%	34.1%	100.0%
Paper, printing and publishing	67.5%	32.5%	100.0%	65.0%	35.0%	100.0%	63.5%	36.5%	100.0%	61.3%	38.7%	100.0%
Personal and household services	81.0%	19.0%	100.0%	79.1%	20.9%	100.0%	78.1%	21.9%	100.0%	77.4%	22.6%	100.0%
Recreation and cultural services	79.9%	20.1%	100.0%	77.0%	23.0%	100.0%	76.1%	23.9%	100.0%	72.6%	27.4%	100.0%
Research and scientific institutes	69.4%	30.6%	100.0%	70.8%	29.2%	100.0%	69.4%	30.6%	100.0%	69.8%	30.2%	100.0%
Retail trade	74.1%	25.9%	100.0%	72.9%	27.1%	100.0%	71.9%	28.1%	100.0%	70.4%	29.6%	100.0%
Scientific, optical and similar equipment	60.1%	39.9%	100.0%	60.9%	39.1%	100.0%	54.6%	45.4%	100.0%	48.9%	51.1%	100.0%
Social and related community services	38.9%	61.1%	100.0%	44.7%	55.3%	100.0%	48.8%	51.2%	100.0%	41.3%	58.7%	100.0%
Specialised repair services	68.7%	31.3%	100.0%	66.6%	33.4%	100.0%	64.5%	35.5%	100.0%	61.3%	38.7%	100.0%
Textiles	69.0%	31.0%	100.0%	69.1%	30.9%	100.0%	69.5%	30.5%	100.0%	66.1%	33.9%	100.0%
Transport equipment	65.3%	34.7%	100.0%	62.3%	37.7%	100.0%	62.6%	37.4%	100.0%	58.2%	41.8%	100.0%
Transport, storage and communications	73.5%	26.5%	100.0%	71.9%	28.1%	100.0%	72.3%	27.7%	100.0%	71.4%	28.6%	100.0%
Vehicles, parts and accessories	60.7%	39.3%	100.0%	58.4%	41.6%	100.0%	55.8%	44.2%	100.0%	50.3%	49.7%	100.0%
Wholesale trade	65.9%	34.1%	100.0%	68.9%	31.1%	100.0%	65.9%	34.1%	100.0%	61.6%	38.4%	100.0%
Wood, wood products and furniture	70.2%	29.8%	100.0%	68.9%	31.1%	100.0%	66.0%	34.0%	100.0%	61.7%	38.3%	100.0%
Other	63.2%	36.8%	100.0%	66.2%	33.8%	100.0%	63.0%	37.0%	100.0%	61.1%	38.9%	100.0%
Total	74.3%	25.7%	100.0%	72.5%	27.5%	100.0%	71.4%	28.6%	100.0%	69.0%	31.0%	100.0%

Table 3.6.1: Companies: Tax assessed by main industrial sector and taxable income group, 2003

Taxable income groups	2003 [66.8% assessed]											Total tax assessed
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	Total tax assessed	
A: <0	0	-	0	0	0	1	-	0	1	275	278	
B: =0	1	-	0	0	6	0	-	0	0	4	10	
C: 0 to 20 000	9	1	2	4	41	9	0	3	15	23	98	
D: 20 001 to 40 000	11	2	2	6	57	14	0	3	20	23	126	
E: 40 000 to 60 000	12	3	2	6	59	15	0	4	20	22	132	
F: 60 001 to 80 000	11	3	2	6	57	16	0	4	21	21	129	
G: 80 001 to 100 000	11	3	2	6	57	18	0	4	21	24	136	
H: 100 001 to 250 000	75	20	14	39	347	117	2	27	146	145	857	
I: 250 001 to 500 000	94	34	16	52	402	184	2	38	194	178	1 100	
J: 500 001 to 750 000	76	27	10	39	269	159	2	32	148	142	829	
K: 750 001 to 1 000 000	57	27	14	41	203	149	2	23	132	104	694	
L: 1 000 001 to 2 500 000	233	113	42	130	712	625	11	120	467	406	2 624	
M: 2 500 001 to 5 000 000	204	86	16	91	607	675	11	120	421	380	2 406	
N: 5 000 001 to 7 500 000	150	43	12	70	428	492	6	79	210	240	1 580	
O: 7 500 001 to 10 000 000	92	29	16	36	307	348	21	60	182	172	1 172	
P: 10 000 001 +	841	369	365	314	13 948	11 181	3 562	1 250	3 562	4 397	38 948	
Total	1 878	759	514	839	17 502	14 003	3 620	1 766	5 558	6 556	51 118	

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.

Table 3.6.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2003 [percentage of total]

Taxable income groups	2003 [66.8% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Agencies and other services	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
C: 0 to 20 000	8.8%	1.5%	1.9%	4.3%	42.0%	8.9%	0.1%	2.7%	15.1%	23.5%	100.0%	
D: 20 001 to 40 000	8.7%	1.6%	1.7%	4.5%	45.1%	10.7%	0.1%	2.6%	15.6%	18.1%	100.0%	
E: 40 000 to 60 000	8.8%	2.1%	1.7%	4.6%	45.1%	11.4%	0.1%	3.2%	14.9%	16.9%	100.0%	
F: 60 001 to 80 000	8.9%	1.9%	1.6%	4.6%	44.0%	12.1%	0.1%	3.2%	16.4%	16.1%	100.0%	
G: 80 001 to 100 000	8.1%	1.9%	1.4%	4.5%	42.3%	13.4%	0.2%	2.8%	15.5%	18.0%	100.0%	
H: 100 001 to 250 000	8.7%	2.3%	1.6%	4.5%	40.6%	13.7%	0.2%	3.2%	17.1%	16.9%	100.0%	
I: 250 001 to 500 000	8.6%	3.0%	1.4%	4.7%	36.6%	16.8%	0.2%	3.4%	17.6%	16.2%	100.0%	
J: 500 001 to 750 000	9.2%	3.3%	1.3%	4.7%	32.5%	19.2%	0.2%	3.8%	17.8%	17.2%	100.0%	
K: 750 001 to 1 000 000	8.2%	3.9%	2.0%	5.8%	29.2%	21.5%	0.3%	3.3%	18.9%	15.0%	100.0%	
L: 1 000 001 to 2 500 000	8.9%	4.3%	1.6%	4.9%	27.1%	23.8%	0.4%	4.6%	17.8%	15.5%	100.0%	
M: 2 500 001 to 5 000 000	8.5%	3.6%	0.6%	3.8%	25.2%	28.0%	0.5%	5.0%	17.5%	15.8%	100.0%	
N: 5 000 001 to 7 500 000	9.5%	2.7%	0.7%	4.4%	27.1%	31.1%	0.4%	5.0%	13.3%	15.2%	100.0%	
O: 7 500 001 to 10 000 000	7.9%	2.5%	1.4%	3.1%	26.2%	29.7%	1.8%	5.1%	15.5%	14.6%	100.0%	
P: 10 000 001 +	2.2%	0.9%	0.9%	0.8%	35.8%	28.7%	9.1%	3.2%	9.1%	11.3%	100.0%	
Total	3.7%	1.5%	1.0%	1.6%	34.2%	27.4%	7.1%	3.5%	10.9%	12.8%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.5%	0.2%	0.4%	0.5%	0.2%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
D: 20 001 to 40 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.2%	
E: 40 000 to 60 000	0.6%	0.4%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
F: 60 001 to 80 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
G: 80 001 to 100 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
H: 100 001 to 250 000	4.0%	2.6%	2.7%	4.6%	2.0%	0.8%	0.0%	1.5%	2.6%	2.2%	1.7%	
I: 250 001 to 500 000	5.0%	4.4%	3.1%	6.2%	2.3%	1.3%	0.1%	2.1%	3.5%	2.7%	2.2%	
J: 500 001 to 750 000	4.0%	3.6%	2.0%	4.7%	1.5%	1.1%	0.0%	1.8%	2.7%	2.2%	1.6%	
K: 750 001 to 1 000 000	3.0%	3.6%	2.7%	4.8%	1.2%	1.1%	0.1%	1.3%	2.4%	1.6%	1.4%	
L: 1 000 001 to 2 500 000	12.4%	14.8%	8.1%	15.4%	4.1%	4.5%	0.3%	6.8%	8.4%	6.2%	5.1%	
M: 2 500 001 to 5 000 000	10.9%	11.3%	3.0%	10.8%	3.5%	4.8%	0.3%	6.8%	7.6%	5.8%	4.7%	
N: 5 000 001 to 7 500 000	8.0%	5.7%	2.3%	8.3%	2.4%	3.5%	0.2%	4.5%	3.8%	3.7%	3.1%	
O: 7 500 001 to 10 000 000	4.9%	3.8%	3.1%	4.3%	1.8%	2.5%	0.6%	3.4%	3.3%	2.6%	2.3%	
P: 10 000 001 +	44.8%	48.7%	71.0%	37.4%	79.7%	79.8%	98.4%	70.8%	64.1%	67.1%	76.2%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.3: Companies: Number by main industrial sector and taxable income group, 2003

Taxable income groups	2003 [66.8% assessed]										Total number of taxpayers
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	
Number											
A: < 0	19 431	7 529	5 851	9 556	78 449	22 025	321	6 245	28 395	13 472	191 274
B: = 0	54 856	1 921	2 794	11 853	61 922	8 375	254	4 613	24 500	13 344	184 432
C: 0 to 20 000	4 063	709	861	1 985	18 377	3 817	48	1 132	6 504	10 460	47 956
D: 20 001 to 40 000	1 267	236	257	682	6 397	1 649	19	408	2 310	1 419	14 644
E: 40 001 to 60 000	809	197	162	439	4 020	1 093	15	305	1 390	738	9 168
F: 60 001 to 80 000	580	129	104	307	2 745	813	9	210	1 073	468	6 438
G: 80 001 to 100 000	435	101	77	247	2 161	734	9	150	817	381	5 112
H: 100 001 to 250 000	1 606	434	308	839	7 334	2 541	34	604	3 159	1 514	18 373
I: 250 001 to 500 000	880	318	151	493	3 784	1 717	18	355	1 816	774	10 306
J: 500 001 to 750 000	411	149	57	214	1 462	856	9	169	791	356	4 474
K: 750 001 to 1 000 000	220	104	51	152	774	572	10	87	501	176	2 647
L: 1 000 001 to 2 500 000	491	240	85	268	1 520	1 328	23	249	980	342	5 526
M: 2 500 001 to 5 000 000	194	79	16	86	574	639	11	112	391	144	2 246
N: 5 000 001 to 7 500 000	78	24	6	36	228	267	3	42	111	48	843
O: 7 500 001 to 10 000 000	35	11	6	14	119	134	9	23	69	27	447
P: 10 000 001 +	79	36	23	38	494	488	44	77	190	129	1 598
Total	85 435	12 217	10 809	27 209	190 360	47 048	836	14 781	72 997	43 792	505 484
Total < 0 taxable income	19 431	7 529	5 851	9 556	78 449	22 025	321	6 245	28 395	13 472	191 274
Total = 0 taxable income	54 856	1 921	2 794	11 853	61 922	8 375	254	4 613	24 500	13 344	184 432
Total > 0 taxable income	11 148	2 767	2 164	5 800	49 989	16 648	261	3 923	20 102	16 976	129 778
Total	85 435	12 217	10 809	27 209	190 360	47 048	836	14 781	72 997	43 792	505 484
Percentage											
Total < 0 taxable income	22.7%	61.6%	54.1%	35.1%	41.2%	46.8%	38.4%	42.3%	38.9%	30.8%	37.8%
Total = 0 taxable income	64.2%	15.7%	25.8%	43.6%	32.5%	17.8%	30.4%	31.2%	33.6%	30.5%	36.5%
Total > 0 taxable income	13.0%	22.6%	20.0%	21.3%	26.3%	35.4%	31.2%	26.5%	27.5%	38.8%	25.7%
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.

Table 3.6.4: Companies: Number by main industrial sector and taxable income group, 2003 [percentage of total]

Taxable income groups	2003 [66.8% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	10.2%	3.9%	3.1%	5.0%	41.0%	11.5%	0.2%	3.3%	14.8%	7.0%	100.0%	
B: = 0	29.7%	1.0%	1.5%	6.4%	33.6%	4.5%	0.1%	2.5%	13.3%	7.2%	100.0%	
C: 0 to 20 000	8.5%	1.5%	1.8%	4.1%	38.3%	8.0%	0.1%	2.4%	13.6%	21.8%	100.0%	
D: 20 001 to 40 000	8.7%	1.6%	1.8%	4.7%	43.7%	11.3%	0.1%	2.8%	15.8%	9.7%	100.0%	
E: 40 000 to 60 000	8.8%	2.1%	1.8%	4.8%	43.8%	11.9%	0.2%	3.3%	15.2%	8.0%	100.0%	
F: 60 001 to 80 000	9.0%	2.0%	1.6%	4.8%	42.6%	12.6%	0.1%	3.3%	16.7%	7.3%	100.0%	
G: 80 001 to 100 000	8.5%	2.0%	1.5%	4.8%	42.3%	14.4%	0.2%	2.9%	16.0%	7.5%	100.0%	
H: 100 001 to 250 000	8.7%	2.4%	1.7%	4.6%	39.9%	13.8%	0.2%	3.3%	17.2%	8.2%	100.0%	
I: 250 001 to 500 000	8.5%	3.1%	1.5%	4.8%	36.7%	16.7%	0.2%	3.4%	17.6%	7.5%	100.0%	
J: 500 001 to 750 000	9.2%	3.3%	1.3%	4.8%	32.7%	19.1%	0.2%	3.8%	17.7%	8.0%	100.0%	
K: 750 001 to 1 000 000	8.3%	3.9%	1.9%	5.7%	29.2%	21.6%	0.4%	3.3%	18.9%	6.6%	100.0%	
L: 1 000 001 to 2 500 000	8.9%	4.3%	1.5%	4.8%	27.5%	24.0%	0.4%	4.5%	17.7%	6.2%	100.0%	
M: 2 500 001 to 5 000 000	8.6%	3.5%	0.7%	3.8%	25.6%	28.5%	0.5%	5.0%	17.4%	6.4%	100.0%	
N: 5 000 001 to 7 500 000	9.3%	2.8%	0.7%	4.3%	27.0%	31.7%	0.4%	5.0%	13.2%	5.7%	100.0%	
O: 7 500 001 to 10 000 000	7.8%	2.5%	1.3%	3.1%	26.6%	30.0%	2.0%	5.1%	15.4%	6.0%	100.0%	
P: 10 000 001 +	4.9%	2.3%	1.4%	2.4%	30.9%	30.5%	2.8%	4.8%	11.9%	8.1%	100.0%	
Total	16.9%	2.4%	2.1%	5.4%	37.7%	9.3%	0.2%	2.9%	14.4%	8.7%	100.0%	
Percentage by sector												
A: < 0	22.7%	61.6%	54.1%	35.1%	41.2%	46.8%	38.4%	42.3%	38.9%	30.8%	37.8%	
B: = 0	64.2%	15.7%	25.8%	43.6%	32.5%	17.8%	30.4%	31.2%	33.6%	30.5%	36.5%	
C: 0 to 20 000	4.8%	5.8%	8.0%	7.3%	9.7%	8.1%	5.7%	7.7%	8.9%	23.9%	9.5%	
D: 20 001 to 40 000	1.5%	1.9%	2.4%	2.5%	3.4%	3.5%	2.3%	2.8%	3.2%	3.2%	2.9%	
E: 40 000 to 60 000	0.9%	1.6%	1.5%	1.6%	2.1%	2.3%	1.8%	2.1%	1.9%	1.7%	1.8%	
F: 60 001 to 80 000	0.7%	1.1%	1.0%	1.1%	1.4%	1.7%	1.1%	1.4%	1.5%	1.1%	1.3%	
G: 80 001 to 100 000	0.5%	0.8%	0.7%	0.9%	1.1%	1.6%	1.1%	1.0%	1.1%	0.9%	1.0%	
H: 100 001 to 250 000	1.9%	3.6%	2.8%	3.1%	3.9%	5.4%	4.1%	4.1%	4.3%	3.5%	3.6%	
I: 250 001 to 500 000	1.0%	2.6%	1.4%	1.8%	2.0%	3.6%	2.2%	2.4%	2.5%	1.8%	2.0%	
J: 500 001 to 750 000	0.5%	1.2%	0.5%	0.8%	0.8%	1.8%	1.1%	1.1%	1.1%	0.8%	0.9%	
K: 750 001 to 1 000 000	0.3%	0.9%	0.5%	0.6%	0.4%	1.2%	1.2%	0.6%	0.7%	0.4%	0.5%	
L: 1 000 001 to 2 500 000	0.6%	2.0%	0.8%	1.0%	0.8%	2.8%	2.8%	1.7%	1.3%	0.8%	1.1%	
M: 2 500 001 to 5 000 000	0.2%	0.6%	0.1%	0.3%	0.3%	1.4%	1.3%	0.8%	0.5%	0.3%	0.4%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.1%	0.1%	0.6%	0.4%	0.3%	0.2%	0.1%	0.2%	
O: 7 500 001 to 10 000 000	0.0%	0.1%	0.1%	0.1%	0.1%	0.3%	1.1%	0.2%	0.1%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.3%	0.2%	0.1%	0.3%	1.0%	5.3%	0.5%	0.3%	0.3%	0.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.5: Companies: Tax assessed by main industrial sector and taxable income group, 2004

Taxable income groups	2004 [68.0% assessed]										Total tax assessed	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
R million												
A: < 0	0	0	0	0	–	45	0	0	0	1	144	190
B: = 0	1	0	0	0	0	1	12	0	0	1	4	17
C: 0 to 20 000	5	2	2	2	5	42	8	0	3	15	20	96
D: 20 001 to 40 000	7	2	3	3	6	60	12	0	4	22	19	129
E: 40 001 to 60 000	8	2	2	2	7	65	15	0	4	23	18	136
F: 60 001 to 80 000	8	2	2	2	6	64	16	0	4	23	16	133
G: 80 001 to 100 000	8	2	2	2	7	65	16	0	4	24	18	137
H: 100 001 to 250 000	51	23	16	16	47	405	123	1	28	164	124	931
I: 250 001 to 500 000	68	39	21	21	60	454	195	3	38	218	159	1 188
J: 500 001 to 750 000	53	29	15	15	46	309	172	2	33	179	122	907
K: 750 001 to 1 000 000	50	27	9	9	47	248	161	2	29	148	102	774
L: 1 000 001 to 2 500 000	197	104	48	48	166	838	733	7	132	561	403	2 992
M: 2 500 001 to 5 000 000	209	83	36	36	149	711	733	10	136	493	368	2 718
N: 5 000 001 to 7 500 000	103	41	21	21	59	519	525	14	93	333	210	1 814
O: 7 500 001 to 10 000 000	88	36	19	19	37	347	384	24	80	207	184	1 316
P: 10 000 001 +	771	621	331	331	263	12 766	15 672	4 550	2 551	3 992	3 275	44 022
Total	1 628	1 012	526	905	16 938	18 777	4 614	3 137	6 404	5 186	57 500	

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.

Table 3.6.6: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2004 [percentage of total]

Taxable income groups	2004 [58.0% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Agencies and other services	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	5.6%	1.6%	1.9%	4.9%	43.6%	8.3%	0.1%	2.7%	15.9%	21.0%	100.0%	
D: 20 001 to 40 000	5.7%	1.8%	2.1%	4.8%	47.0%	9.5%	0.1%	2.9%	16.9%	14.9%	100.0%	
E: 40 000 to 60 000	5.6%	1.7%	1.6%	5.0%	47.9%	10.7%	0.1%	3.1%	16.5%	13.3%	100.0%	
F: 60 001 to 80 000	5.7%	1.7%	1.5%	4.5%	47.9%	11.9%	0.1%	3.0%	17.1%	12.4%	100.0%	
G: 80 001 to 100 000	5.7%	1.6%	1.6%	4.8%	47.1%	11.4%	0.2%	2.8%	17.6%	13.0%	100.0%	
H: 100 001 to 250 000	5.5%	2.5%	1.7%	5.1%	43.5%	13.3%	0.2%	3.0%	17.6%	13.3%	100.0%	
I: 250 001 to 500 000	5.7%	3.3%	1.8%	5.1%	38.2%	16.4%	0.3%	3.2%	18.4%	13.4%	100.0%	
J: 500 001 to 750 000	5.8%	3.2%	1.6%	5.1%	34.1%	19.0%	0.2%	3.6%	19.8%	13.4%	100.0%	
K: 750 001 to 1 000 000	6.4%	3.5%	1.2%	6.0%	32.1%	20.9%	0.3%	3.7%	19.2%	13.2%	100.0%	
L: 1 000 001 to 2 500 000	6.6%	3.5%	1.6%	5.5%	28.0%	24.5%	0.2%	4.4%	18.8%	13.5%	100.0%	
M: 2 500 001 to 5 000 000	7.7%	3.1%	1.3%	5.5%	26.2%	27.0%	0.4%	5.0%	18.1%	13.5%	100.0%	
N: 5 000 001 to 7 500 000	5.7%	2.2%	1.2%	3.3%	28.6%	28.9%	0.8%	5.1%	18.4%	11.6%	100.0%	
O: 7 500 001 to 10 000 000	6.7%	2.7%	1.4%	2.8%	26.3%	29.1%	1.8%	6.1%	15.7%	14.0%	100.0%	
P: 10 000 001 +	1.8%	1.4%	0.8%	0.6%	29.0%	35.6%	10.3%	5.8%	9.1%	7.4%	100.0%	
Total	2.8%	1.8%	0.9%	1.6%	29.5%	32.7%	8.0%	5.5%	11.1%	9.0%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.3%	0.2%	0.3%	0.5%	0.2%	0.0%	0.0%	0.1%	0.2%	0.4%	0.2%	
D: 20 001 to 40 000	0.4%	0.2%	0.5%	0.7%	0.4%	0.1%	0.0%	0.1%	0.3%	0.4%	0.2%	
E: 40 000 to 60 000	0.5%	0.2%	0.4%	0.8%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
F: 60 001 to 80 000	0.5%	0.2%	0.4%	0.7%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
G: 80 001 to 100 000	0.5%	0.2%	0.4%	0.7%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
H: 100 001 to 250 000	3.2%	2.3%	3.0%	5.2%	2.4%	0.7%	0.0%	0.9%	2.6%	2.4%	1.6%	
I: 250 001 to 500 000	4.2%	3.8%	4.0%	6.7%	2.7%	1.0%	0.1%	1.2%	3.4%	3.1%	2.1%	
J: 500 001 to 750 000	3.2%	2.8%	2.8%	5.1%	1.8%	0.9%	0.0%	1.1%	2.8%	2.4%	1.6%	
K: 750 001 to 1 000 000	3.1%	2.7%	1.7%	5.2%	1.5%	0.9%	0.0%	0.9%	2.3%	2.0%	1.3%	
L: 1 000 001 to 2 500 000	12.1%	10.3%	9.2%	18.3%	4.9%	3.9%	0.2%	4.2%	8.8%	7.8%	5.2%	
M: 2 500 001 to 5 000 000	12.9%	8.2%	6.8%	16.5%	4.2%	3.9%	0.2%	4.3%	7.7%	7.1%	4.7%	
N: 5 000 001 to 7 500 000	6.4%	4.0%	4.0%	6.6%	3.1%	2.8%	0.3%	3.0%	5.2%	4.0%	3.2%	
O: 7 500 001 to 10 000 000	5.4%	3.5%	3.5%	4.1%	2.0%	2.0%	0.5%	2.6%	3.2%	3.6%	2.3%	
P: 10 000 001 +	47.4%	61.3%	62.8%	29.1%	75.4%	83.5%	98.6%	81.3%	62.3%	63.1%	76.6%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.7: Companies: Number by main industrial sector and taxable income group, 2004

Taxable income groups	2004 [68.0% assessed]										Total number of taxpayers
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	
Number											
A: < 0	12 111	8 206	5 801	10 468	76 679	20 942	322	6 092	30 442	13 363	184 426
B: = 0	41 759	1 915	2 815	15 100	58 926	7 523	256	4 713	27 602	15 055	175 664
C: 0 to 20 000	2 519	727	852	2 350	18 025	3 628	45	1 202	6 909	11 877	48 134
D: 20 001 to 40 000	858	264	336	781	6 801	1 549	15	471	2 632	1 422	15 129
E: 40 000 to 60 000	542	168	163	507	4 426	1 085	13	326	1 651	770	9 651
F: 60 001 to 80 000	387	119	99	318	3 092	830	7	206	1 173	460	6 691
G: 80 001 to 100 000	315	89	89	269	2 437	645	10	160	964	403	5 381
H: 100 001 to 250 000	1 131	518	347	1 065	8 532	2 745	28	633	3 597	1 578	20 174
I: 250 001 to 500 000	640	368	201	581	4 296	1 826	29	364	2 052	859	11 216
J: 500 001 to 750 000	282	155	80	250	1 676	938	9	180	972	378	4 920
K: 750 001 to 1 000 000	184	106	35	176	946	618	8	109	564	197	2 943
L: 1 000 001 to 2 500 000	410	226	105	350	1 827	1 545	16	273	1 197	421	6 370
M: 2 500 001 to 5 000 000	195	81	35	140	662	695	9	130	468	145	2 560
N: 5 000 001 to 7 500 000	56	23	11	31	276	287	9	50	181	59	983
O: 7 500 001 to 10 000 000	32	14	7	14	133	149	9	31	78	36	503
P: 10 000 001 +	86	41	22	41	497	585	43	90	237	135	1 777
Total	61 507	13 020	10 998	32 441	189 231	45 590	828	15 030	80 719	47 158	496 522
Total < 0 taxable income	12 111	8 206	5 801	10 468	76 679	20 942	322	6 092	30 442	13 363	184 426
Total = 0 taxable income	41 759	1 915	2 815	15 100	58 926	7 523	256	4 713	27 602	15 055	175 664
Total > 0 taxable income	7 637	2 899	2 382	6 873	53 626	17 125	250	4 225	22 675	18 740	136 432
Total	61 507	13 020	10 998	32 441	189 231	45 590	828	15 030	80 719	47 158	496 522
Percentage											
Total < 0 taxable income	19.7%	63.0%	52.7%	32.3%	40.5%	45.9%	38.9%	40.5%	37.7%	28.3%	37.1%
Total = 0 taxable income	67.9%	14.7%	25.6%	46.5%	31.1%	16.5%	30.9%	31.4%	34.2%	31.9%	35.4%
Total > 0 taxable income	12.4%	22.3%	21.7%	21.2%	28.3%	37.6%	30.2%	28.1%	28.1%	39.7%	27.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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.

Table 3.6.8: Companies: Number by main industrial sector and taxable income group, 2004 [percentage of total]

Taxable income groups	2004 [58.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	6.6%	4.4%	3.1%	5.7%	41.6%	11.4%	0.2%	3.3%	16.5%	7.2%	100.0%	
B: = 0	23.8%	1.1%	1.6%	8.6%	33.5%	4.3%	0.1%	2.7%	15.7%	8.6%	100.0%	
C: 0 to 20 000	5.2%	1.5%	1.8%	4.9%	37.4%	7.5%	0.1%	2.5%	14.4%	24.7%	100.0%	
D: 20 001 to 40 000	5.7%	1.7%	2.2%	5.2%	45.0%	10.2%	0.1%	3.1%	17.4%	9.4%	100.0%	
E: 40 000 to 60 000	5.6%	1.7%	1.7%	5.3%	45.9%	11.2%	0.1%	3.4%	17.1%	8.0%	100.0%	
F: 60 001 to 80 000	5.8%	1.8%	1.5%	4.8%	46.2%	12.4%	0.1%	3.1%	17.5%	6.9%	100.0%	
G: 80 001 to 100 000	5.6%	1.7%	1.7%	5.0%	45.3%	12.0%	0.2%	3.0%	17.9%	7.5%	100.0%	
H: 100 001 to 250 000	5.7%	2.6%	1.7%	5.3%	42.3%	13.6%	0.1%	3.1%	17.8%	7.8%	100.0%	
I: 250 001 to 500 000	5.7%	3.3%	1.8%	5.2%	38.3%	16.3%	0.3%	3.2%	18.3%	7.7%	100.0%	
J: 500 001 to 750 000	5.7%	3.2%	1.6%	5.1%	34.1%	19.1%	0.2%	3.7%	19.8%	7.7%	100.0%	
K: 750 001 to 1 000 000	6.3%	3.6%	1.2%	6.0%	32.1%	21.0%	0.3%	3.7%	19.2%	6.7%	100.0%	
L: 1 000 001 to 2 500 000	6.4%	3.5%	1.6%	5.5%	28.7%	24.3%	0.3%	4.3%	18.8%	6.6%	100.0%	
M: 2 500 001 to 5 000 000	7.6%	3.2%	1.4%	5.5%	25.9%	27.1%	0.4%	5.1%	18.3%	5.7%	100.0%	
N: 5 000 001 to 7 500 000	5.7%	2.3%	1.1%	3.2%	28.1%	29.2%	0.9%	5.1%	18.4%	6.0%	100.0%	
O: 7 500 001 to 10 000 000	6.4%	2.8%	1.4%	2.8%	26.4%	29.6%	1.8%	6.2%	15.5%	7.2%	100.0%	
P: 10 000 001 +	4.8%	2.3%	1.2%	2.3%	28.0%	32.9%	2.4%	5.1%	13.3%	7.6%	100.0%	
Total	12.4%	2.6%	2.2%	6.5%	38.1%	9.2%	0.2%	3.0%	16.3%	9.5%	100.0%	
Percentage by sector												
A: < 0	19.7%	63.0%	52.7%	32.3%	40.5%	45.9%	38.9%	40.5%	37.7%	28.3%	37.1%	
B: = 0	67.9%	14.7%	25.6%	46.5%	31.1%	16.5%	30.9%	31.4%	34.2%	31.9%	35.4%	
C: 0 to 20 000	4.1%	5.6%	7.7%	7.2%	9.5%	8.0%	5.4%	8.0%	8.6%	25.2%	9.7%	
D: 20 001 to 40 000	1.4%	2.0%	3.1%	2.4%	3.6%	3.4%	1.8%	3.1%	3.3%	3.0%	3.0%	
E: 40 000 to 60 000	0.9%	1.3%	1.5%	1.6%	2.3%	2.4%	1.6%	2.2%	2.0%	1.6%	1.9%	
F: 60 001 to 80 000	0.6%	0.9%	0.9%	1.0%	1.6%	1.8%	0.8%	1.4%	1.5%	1.0%	1.3%	
G: 80 001 to 100 000	0.5%	0.7%	0.8%	0.8%	1.3%	1.4%	1.2%	1.1%	1.2%	0.9%	1.1%	
H: 100 001 to 250 000	1.8%	4.0%	3.2%	3.3%	4.5%	6.0%	3.4%	4.2%	4.5%	3.3%	4.1%	
I: 250 001 to 500 000	1.0%	2.8%	1.8%	1.8%	2.3%	4.0%	3.5%	2.4%	2.5%	1.8%	2.3%	
J: 500 001 to 750 000	0.5%	1.2%	0.7%	0.8%	0.9%	2.1%	1.1%	1.2%	1.2%	0.8%	1.0%	
K: 750 001 to 1 000 000	0.3%	0.8%	0.3%	0.5%	1.0%	1.4%	1.0%	0.7%	1.2%	0.4%	0.6%	
L: 1 000 001 to 2 500 000	0.7%	1.7%	1.0%	1.1%	1.0%	3.4%	1.9%	1.8%	1.5%	0.9%	1.3%	
M: 2 500 001 to 5 000 000	0.3%	0.6%	0.3%	0.4%	0.3%	1.5%	1.1%	0.9%	0.6%	0.3%	0.5%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.1%	0.1%	0.6%	1.1%	0.3%	0.2%	0.1%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.3%	1.1%	0.2%	0.1%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.3%	0.2%	0.1%	0.3%	1.3%	5.2%	0.6%	0.3%	0.3%	0.4%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.9: Companies: Tax assessed by main industrial sector and taxable income group, 2005

Taxable income groups	2005 [47.4% assessed]											Total tax assessed
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	Total tax assessed	
A: < 0	0	0	0	0	0	0	0	0	0	0	31	32
B: = 0	3	0	0	0	0	32	0	0	1	4	37	37
C: 0 to 20 000	6	1	1	5	39	6	0	2	13	19	87	87
D: 20 001 to 40 000	8	2	2	6	59	11	0	3	19	18	121	121
E: 40 000 to 60 000	9	2	2	6	64	13	0	3	21	18	131	131
F: 60 001 to 80 000	8	3	2	7	63	14	0	4	21	17	131	131
G: 80 001 to 100 000	9	2	2	7	65	14	0	4	22	18	135	135
H: 100 001 to 250 000	60	19	14	50	444	112	1	26	158	126	949	949
I: 250 001 to 500 000	83	29	19	73	506	179	2	37	233	175	1 253	1 253
J: 500 001 to 750 000	67	23	16	54	360	166	4	32	184	138	976	976
K: 750 001 to 1 000 000	49	21	13	44	269	154	2	27	152	104	785	785
L: 1 000 001 to 2 500 000	246	86	41	185	1 010	702	11	123	599	451	3 208	3 208
M: 2 500 001 to 5 000 000	241	75	39	171	879	766	17	145	527	398	3 017	3 017
N: 5 000 001 to 7 500 000	140	36	24	93	548	505	24	98	321	261	1 909	1 909
O: 7 500 001 to 10 000 000	99	28	16	73	352	395	19	56	224	172	1 335	1 335
P: 10 000 001 +	663	247	374	361	11 464	14 849	2 260	6 224	4 746	4 411	44 935	44 935
Total	1 691	575	567	1 133	16 124	17 918	2 340	6 785	7 241	6 359	59 042	59 042

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.

Table 3.6.10: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005 [47.4% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	6.8%	1.4%	1.7%	5.3%	45.0%	7.4%	0.1%	2.5%	15.0%	21.6%	100.0%	
D: 20 001 to 40 000	6.7%	1.7%	2.0%	5.2%	49.1%	9.0%	0.1%	2.8%	15.4%	14.7%	100.0%	
E: 40 000 to 60 000	6.5%	1.9%	1.9%	4.8%	48.9%	9.9%	0.2%	2.7%	16.2%	13.8%	100.0%	
F: 60 001 to 80 000	6.1%	1.9%	1.6%	5.0%	48.3%	11.0%	0.1%	3.2%	16.1%	12.7%	100.0%	
G: 80 001 to 100 000	6.4%	1.7%	1.6%	4.8%	48.2%	10.5%	0.1%	3.0%	16.5%	13.6%	100.0%	
H: 100 001 to 250 000	6.4%	2.0%	1.5%	5.3%	46.7%	11.7%	0.1%	2.7%	16.7%	13.2%	100.0%	
I: 250 001 to 500 000	6.7%	2.3%	1.5%	5.8%	40.4%	14.3%	0.1%	3.0%	18.6%	14.0%	100.0%	
J: 500 001 to 750 000	6.9%	2.3%	1.6%	5.6%	36.9%	17.0%	0.4%	3.2%	18.8%	14.2%	100.0%	
K: 750 001 to 1 000 000	6.2%	2.7%	1.6%	5.6%	34.3%	19.6%	0.3%	3.4%	19.3%	13.2%	100.0%	
L: 1 000 001 to 2 500 000	7.7%	2.7%	1.3%	5.8%	31.5%	21.9%	0.3%	3.8%	18.7%	14.1%	100.0%	
M: 2 500 001 to 5 000 000	8.0%	2.5%	1.3%	5.7%	29.1%	25.4%	0.5%	4.8%	17.5%	13.2%	100.0%	
N: 5 000 001 to 7 500 000	7.3%	1.9%	1.2%	4.9%	28.7%	26.5%	1.2%	5.1%	16.8%	13.6%	100.0%	
O: 7 500 001 to 10 000 000	7.4%	2.1%	1.2%	5.5%	26.4%	29.6%	1.5%	4.2%	16.8%	12.9%	100.0%	
P: 10 000 001 +	1.5%	0.6%	0.8%	0.8%	25.5%	33.0%	5.0%	13.9%	10.6%	9.8%	100.0%	
Total	2.9%	1.0%	1.0%	1.9%	27.3%	30.3%	4.0%	11.5%	12.3%	10.8%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.4%	0.2%	0.3%	0.4%	0.2%	0.0%	0.0%	0.0%	0.2%	0.3%	0.1%	
D: 20 001 to 40 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.0%	0.3%	0.3%	0.2%	
E: 40 000 to 60 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
F: 60 001 to 80 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
G: 80 001 to 100 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
H: 100 001 to 250 000	3.6%	3.3%	2.6%	4.4%	2.8%	0.6%	0.0%	0.4%	2.2%	2.0%	1.6%	
I: 250 001 to 500 000	4.9%	5.0%	3.4%	6.4%	3.1%	1.0%	0.1%	0.5%	3.2%	2.7%	2.1%	
J: 500 001 to 750 000	4.0%	4.0%	2.8%	4.8%	2.2%	0.9%	0.2%	0.5%	2.5%	2.2%	1.7%	
K: 750 001 to 1 000 000	2.9%	3.7%	2.3%	3.9%	1.7%	0.9%	0.1%	0.4%	2.1%	1.6%	1.3%	
L: 1 000 001 to 2 500 000	14.5%	14.9%	7.2%	16.3%	6.3%	3.9%	0.5%	1.8%	8.3%	7.1%	5.4%	
M: 2 500 001 to 5 000 000	14.2%	13.1%	6.9%	15.1%	5.5%	4.3%	0.7%	2.1%	7.3%	6.3%	5.1%	
N: 5 000 001 to 7 500 000	8.3%	6.3%	4.2%	8.2%	3.4%	2.8%	1.0%	1.4%	4.4%	4.1%	3.2%	
O: 7 500 001 to 10 000 000	5.8%	4.8%	2.9%	6.4%	2.2%	2.2%	0.8%	0.8%	3.1%	2.7%	2.3%	
P: 10 000 001 +	39.2%	43.0%	66.0%	31.8%	71.1%	82.9%	96.6%	91.7%	65.5%	69.4%	76.1%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.11: Companies: Number by main industrial sector and taxable income group, 2005

Taxable income groups	2005 [47.4% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Number												
A: < 0	12 533	7 648	5 071	9 657	68 503	17 814	296	5 676	26 869	11 350	165 417	
B: = 0	45 641	1 740	2 928	16 954	53 222	6 095	230	4 712	25 177	14 631	171 330	
C: 0 to 20 000	2 900	572	759	2 315	17 007	2 967	44	1 041	6 100	10 576	44 281	
D: 20 001 to 40 000	983	250	312	822	6 845	1 428	13	443	2 338	1 218	14 652	
E: 40 000 to 60 000	629	182	181	488	4 415	985	18	271	1 568	712	9 449	
F: 60 001 to 80 000	418	140	111	368	3 106	796	8	230	1 118	454	6 749	
G: 80 001 to 100 000	351	98	87	275	2 483	602	4	176	926	392	5 394	
H: 100 001 to 250 000	1 317	443	338	1 133	9 441	2 536	23	602	3 592	1 470	20 895	
I: 250 001 to 500 000	794	284	184	708	4 831	1 707	20	355	2 210	881	11 974	
J: 500 001 to 750 000	364	127	87	297	1 974	909	18	174	1 006	390	5 346	
K: 750 001 to 1 000 000	188	83	49	170	1 041	588	10	104	579	213	3 025	
L: 1 000 001 to 2 500 000	514	186	89	396	2 185	1 509	24	256	1 283	439	6 881	
M: 2 500 001 to 5 000 000	224	73	40	165	833	735	14	138	515	142	2 879	
N: 5 000 001 to 7 500 000	74	21	13	49	297	281	13	54	180	64	1 046	
O: 7 500 001 to 10 000 000	38	11	6	28	137	155	7	21	89	28	520	
P: 10 000 001 +	79	27	23	59	486	499	28	113	229	132	1 675	
Total	67 047	11 885	10 278	33 884	176 806	39 606	770	14 366	73 779	43 092	471 513	
Total < 0 taxable income	12 533	7 648	5 071	9 657	68 503	17 814	296	5 676	26 869	11 350	165 417	
Total = 0 taxable income	45 641	1 740	2 928	16 954	53 222	6 095	230	4 712	25 177	14 631	171 330	
Total > 0 taxable income	8 873	2 497	2 279	7 273	55 081	15 697	244	3 978	21 733	17 111	134 766	
Total	67 047	11 885	10 278	33 884	176 806	39 606	770	14 366	73 779	43 092	471 513	
Percentage												
Total < 0 taxable income	18.7%	64.4%	49.3%	28.5%	38.7%	45.0%	38.4%	39.5%	36.4%	26.3%	35.1%	
Total = 0 taxable income	68.1%	14.6%	28.5%	50.0%	30.1%	15.4%	29.9%	32.8%	34.1%	34.0%	36.3%	
Total > 0 taxable income	13.2%	21.0%	22.2%	21.5%	31.2%	39.6%	31.7%	27.7%	29.5%	39.7%	28.6%	
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.

Table 3.6.12: Companies: Number by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005 [47.4% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	7.6%	4.6%	3.1%	5.8%	41.4%	10.8%	0.2%	3.4%	16.2%	6.9%	100.0%	
B: = 0	26.6%	1.0%	1.7%	9.9%	31.1%	3.6%	0.1%	2.8%	14.7%	8.5%	100.0%	
C: 0 to 20 000	6.5%	1.3%	1.7%	5.2%	38.4%	6.7%	0.1%	2.4%	13.8%	23.9%	100.0%	
D: 20 001 to 40 000	6.7%	1.7%	2.1%	5.6%	46.7%	9.7%	0.1%	3.0%	16.0%	8.3%	100.0%	
E: 40 000 to 60 000	6.7%	1.9%	1.9%	5.2%	46.7%	10.4%	0.2%	2.9%	16.6%	7.5%	100.0%	
F: 60 001 to 80 000	6.2%	2.1%	1.6%	5.5%	46.0%	11.8%	0.1%	3.4%	16.6%	6.7%	100.0%	
G: 80 001 to 100 000	6.5%	1.8%	1.6%	5.1%	46.0%	11.2%	0.1%	3.3%	17.2%	7.3%	100.0%	
H: 100 001 to 250 000	6.3%	2.1%	1.6%	5.4%	45.2%	12.1%	0.1%	2.9%	17.2%	7.0%	100.0%	
I: 250 001 to 500 000	6.6%	2.4%	1.5%	5.9%	40.3%	14.3%	0.2%	3.0%	18.5%	7.4%	100.0%	
J: 500 001 to 750 000	6.8%	2.4%	1.6%	5.6%	36.9%	17.0%	0.3%	3.3%	18.8%	7.3%	100.0%	
K: 750 001 to 1 000 000	6.2%	2.7%	1.6%	5.6%	34.4%	19.4%	0.3%	3.4%	19.1%	7.0%	100.0%	
L: 1 000 001 to 2 500 000	7.5%	2.7%	1.3%	5.8%	31.8%	21.9%	0.3%	3.7%	18.6%	6.4%	100.0%	
M: 2 500 001 to 5 000 000	7.8%	2.5%	1.4%	5.7%	28.9%	25.5%	0.5%	4.8%	17.9%	4.9%	100.0%	
N: 5 000 001 to 7 500 000	7.1%	2.0%	1.2%	4.7%	28.4%	26.9%	1.2%	5.2%	17.2%	6.1%	100.0%	
O: 7 500 001 to 10 000 000	7.3%	2.1%	1.2%	5.4%	26.3%	29.8%	1.3%	4.0%	17.1%	5.4%	100.0%	
P: 10 000 001 +	4.7%	1.6%	1.4%	3.5%	29.0%	29.8%	1.7%	6.7%	13.7%	7.9%	100.0%	
Total	14.2%	2.5%	2.2%	7.2%	37.5%	8.4%	0.2%	3.0%	15.6%	9.1%	100.0%	
Percentage by sector												
A: < 0	18.7%	64.4%	49.3%	28.5%	38.7%	45.0%	38.4%	39.5%	36.4%	26.3%	35.1%	
B: = 0	68.1%	14.6%	28.5%	50.0%	30.1%	15.4%	29.9%	32.8%	34.1%	34.0%	36.3%	
C: 0 to 20 000	4.3%	4.8%	7.4%	6.8%	9.6%	7.5%	5.7%	7.2%	8.3%	24.5%	9.4%	
D: 20 001 to 40 000	1.5%	2.1%	3.0%	2.4%	3.9%	3.6%	1.7%	3.1%	3.2%	2.8%	3.1%	
E: 40 000 to 60 000	0.9%	1.5%	1.8%	1.4%	2.5%	2.5%	2.3%	1.9%	2.1%	1.7%	2.0%	
F: 60 001 to 80 000	0.6%	1.2%	1.1%	1.1%	1.8%	2.0%	1.0%	1.6%	1.5%	1.1%	1.4%	
G: 80 001 to 100 000	0.5%	0.8%	0.8%	0.8%	1.4%	1.5%	0.5%	1.2%	1.3%	0.9%	1.1%	
H: 100 001 to 250 000	2.0%	3.7%	3.3%	3.3%	5.3%	6.4%	3.0%	4.2%	4.9%	3.4%	4.4%	
I: 250 001 to 500 000	1.2%	2.4%	1.8%	2.1%	2.7%	4.3%	2.6%	2.5%	3.0%	2.0%	2.5%	
J: 500 001 to 750 000	0.5%	1.1%	0.8%	0.9%	1.1%	2.3%	2.3%	1.2%	1.4%	0.9%	1.1%	
K: 750 001 to 1 000 000	0.3%	0.7%	0.5%	0.5%	0.6%	1.5%	1.3%	0.7%	0.8%	0.5%	0.6%	
L: 1 000 001 to 2 500 000	0.8%	1.6%	0.9%	1.2%	1.2%	3.8%	3.1%	1.8%	1.7%	1.0%	1.5%	
M: 2 500 001 to 5 000 000	0.3%	0.6%	0.4%	0.5%	0.5%	1.9%	1.8%	1.0%	0.7%	0.3%	0.6%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.1%	0.2%	0.7%	1.7%	0.4%	0.2%	0.1%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.9%	0.1%	0.1%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.2%	0.2%	0.2%	0.3%	1.3%	3.6%	0.8%	0.3%	0.3%	0.4%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.13: Companies: Tax assessed by main industrial sector and taxable income group, 2006

Taxable income groups	2006 [29.0% assessed]										Total tax assessed	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
R million												
A: < 0	0	0	0	0	0	0	0	0	0	0	0	2
B: = 0	3	0	0	0	0	3	0	0	1	4	8	
C: 0 to 20 000	7	1	1	2	20	2	0	1	6	14	45	
D: 20 001 to 40 000	11	1	1	3	32	4	0	1	8	15	67	
E: 40 000 to 60 000	13	1	1	3	37	5	0	2	11	17	77	
F: 60 001 to 80 000	14	1	1	4	38	7	0	2	11	18	82	
G: 80 001 to 100 000	13	1	1	3	39	7	0	2	11	17	83	
H: 100 001 to 250 000	105	11	8	29	278	58	1	13	89	139	626	
I: 250 001 to 500 000	152	14	11	42	342	101	1	20	134	202	868	
J: 500 001 to 750 000	124	9	9	36	247	91	1	16	120	162	691	
K: 750 001 to 1 000 000	103	9	7	31	190	79	1	16	91	136	561	
L: 1 000 001 to 2 500 000	397	48	32	136	699	386	2	61	376	503	2 243	
M: 2 500 001 to 5 000 000	382	34	17	108	574	422	9	58	313	461	1 996	
N: 5 000 001 to 7 500 000	178	17	12	63	302	271	6	32	192	241	1 136	
O: 7 500 001 to 10 000 000	131	18	5	60	214	173	1	23	171	170	834	
P: 10 000 001 +	422	115	34	132	2 469	1 826	413	4 563	705	1 447	11 705	
Total	2 056	281	141	653	5 482	3 436	434	4 810	2 239	3 548	21 024	

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.

Table 3.6.14: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2006 [percentage of total]

Taxable income groups	2006 [29.0% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Agencies and other services	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	15.6%	1.2%	1.4%	3.7%	43.8%	5.3%	0.1%	1.9%	12.3%	30.2%	100.0%	
D: 20 001 to 40 000	16.1%	1.7%	1.5%	4.5%	48.5%	6.3%	0.1%	2.1%	12.5%	22.9%	100.0%	
E: 40 000 to 60 000	16.9%	1.5%	1.5%	4.3%	47.6%	6.9%	0.0%	2.2%	13.7%	22.1%	100.0%	
F: 60 001 to 80 000	16.8%	1.6%	1.4%	4.5%	46.0%	8.0%	0.0%	2.2%	13.9%	22.4%	100.0%	
G: 80 001 to 100 000	15.4%	1.5%	1.5%	3.8%	47.3%	8.7%	0.0%	2.8%	13.8%	20.5%	100.0%	
H: 100 001 to 250 000	16.8%	1.8%	1.3%	4.6%	44.4%	9.3%	0.1%	2.1%	14.3%	22.2%	100.0%	
I: 250 001 to 500 000	17.5%	1.7%	1.2%	4.8%	39.5%	11.6%	0.1%	2.3%	15.5%	23.3%	100.0%	
J: 500 001 to 750 000	18.0%	1.3%	1.3%	5.3%	35.7%	13.2%	0.2%	2.3%	17.3%	23.4%	100.0%	
K: 750 001 to 1 000 000	18.4%	1.6%	1.3%	5.5%	33.9%	14.2%	0.1%	2.9%	16.3%	24.3%	100.0%	
L: 1 000 001 to 2 500 000	17.7%	2.1%	1.4%	6.1%	31.2%	17.2%	0.1%	2.7%	16.7%	22.4%	100.0%	
M: 2 500 001 to 5 000 000	19.1%	1.7%	0.8%	5.4%	28.7%	21.2%	0.4%	2.9%	15.7%	23.1%	100.0%	
N: 5 000 001 to 7 500 000	15.7%	1.5%	1.1%	5.6%	26.6%	23.9%	0.5%	2.8%	16.9%	21.2%	100.0%	
O: 7 500 001 to 10 000 000	15.7%	2.2%	0.6%	7.2%	25.7%	20.7%	0.1%	2.7%	20.5%	20.3%	100.0%	
P: 10 000 001 +	3.6%	1.0%	0.3%	1.1%	21.1%	15.6%	3.5%	39.0%	6.0%	12.4%	100.0%	
Total	9.8%	1.3%	0.7%	3.1%	26.1%	16.3%	2.1%	22.9%	10.7%	16.9%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.3%	0.2%	0.5%	0.3%	0.4%	0.1%	0.0%	0.0%	0.2%	0.4%	0.2%	
D: 20 001 to 40 000	0.5%	0.4%	0.7%	0.5%	0.6%	0.1%	0.0%	0.0%	0.4%	0.4%	0.3%	
E: 40 000 to 60 000	0.6%	0.4%	0.8%	0.5%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
F: 60 001 to 80 000	0.7%	0.5%	0.8%	0.6%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
G: 80 001 to 100 000	0.6%	0.5%	0.9%	0.5%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
H: 100 001 to 250 000	5.1%	4.0%	5.7%	4.4%	5.1%	1.7%	0.2%	0.3%	4.0%	3.9%	3.0%	
I: 250 001 to 500 000	7.4%	5.1%	7.7%	6.4%	6.2%	2.9%	0.3%	0.4%	6.0%	5.7%	4.1%	
J: 500 001 to 750 000	6.0%	3.3%	6.3%	5.6%	4.5%	2.7%	0.3%	0.3%	5.3%	4.6%	3.3%	
K: 750 001 to 1 000 000	5.0%	3.1%	5.3%	4.7%	3.5%	2.3%	0.1%	0.3%	4.1%	3.8%	2.7%	
L: 1 000 001 to 2 500 000	19.3%	17.0%	23.0%	20.9%	12.8%	11.2%	0.5%	1.3%	16.8%	14.2%	10.7%	
M: 2 500 001 to 5 000 000	18.6%	11.9%	11.9%	16.6%	10.5%	12.3%	2.0%	1.2%	14.0%	13.0%	9.5%	
N: 5 000 001 to 7 500 000	8.7%	6.2%	8.7%	9.7%	5.5%	7.9%	1.3%	0.7%	8.6%	6.8%	5.4%	
O: 7 500 001 to 10 000 000	6.4%	6.6%	3.3%	9.2%	3.9%	5.0%	0.1%	0.5%	7.6%	4.8%	4.0%	
P: 10 000 001 +	20.5%	40.9%	24.4%	20.3%	45.0%	53.1%	95.1%	94.9%	31.5%	40.8%	55.7%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.15: Companies: Number by main industrial sector and taxable income group, 2006

Taxable income groups	2006 [29.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Number												
A: < 0	16 646	3 888	2 576	4 912	36 805	8 414	104	2 832	13 860	5 665	95 702	
B: = 0	38 094	904	1 926	10 395	30 238	3 322	103	2 843	15 220	6 613	109 658	
C: 0 to 20 000	5 169	335	446	1 164	9 806	1 517	28	622	3 393	5 365	27 845	
D: 20 001 to 40 000	1 858	182	176	610	4 329	808	9	254	1 553	771	10 550	
E: 40 000 to 60 000	1 184	92	112	316	2 756	515	3	175	949	380	6 482	
F: 60 001 to 80 000	847	78	67	237	2 012	445	4	118	699	282	4 789	
G: 80 001 to 100 000	634	58	65	175	1 607	361	-	105	557	201	3 763	
H: 100 001 to 250 000	2 691	293	217	764	6 294	1 524	19	370	2 259	864	15 295	
I: 250 001 to 500 000	1 613	157	118	444	3 435	1 041	15	212	1 425	534	8 994	
J: 500 001 to 750 000	712	53	50	209	1 397	522	8	90	675	217	3 933	
K: 750 001 to 1 000 000	406	35	30	123	753	316	2	66	362	130	2 223	
L: 1 000 001 to 2 500 000	868	107	76	298	1 563	824	7	139	826	238	4 946	
M: 2 500 001 to 5 000 000	378	35	17	104	569	416	6	55	305	74	1 959	
N: 5 000 001 to 7 500 000	99	10	7	36	169	150	3	17	109	35	635	
O: 7 500 001 to 10 000 000	52	7	2	23	84	68	1	9	68	15	329	
P: 10 000 001 +	76	14	7	29	194	163	8	46	91	50	678	
Total	71 327	6 248	5 892	19 839	102 011	20 406	320	7 953	42 351	21 434	297 781	
Total < 0 taxable income	16 646	3 888	2 576	4 912	36 805	8 414	104	2 832	13 860	5 665	95 702	
Total = 0 taxable income	38 094	904	1 926	10 395	30 238	3 322	103	2 843	15 220	6 613	109 658	
Total > 0 taxable income	16 587	1 456	1 390	4 532	34 968	8 670	113	2 278	13 271	9 156	92 421	
Total	71 327	6 248	5 892	19 839	102 011	20 406	320	7 953	42 351	21 434	297 781	
Percentage												
Total < 0 taxable income	23.3%	62.2%	43.7%	24.8%	36.1%	41.2%	32.5%	35.6%	32.7%	26.4%	32.1%	
Total = 0 taxable income	53.4%	14.5%	32.7%	52.4%	29.6%	16.3%	32.2%	35.7%	35.9%	30.9%	36.8%	
Total > 0 taxable income	23.3%	23.3%	23.6%	22.8%	34.3%	42.5%	35.3%	28.6%	31.3%	42.7%	31.0%	
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.

Table 3.6.16: Companies: Number by main industrial sector and taxable income group, 2006 [percentage of total]

Taxable income groups	2006 [29.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	17.4%	4.1%	2.7%	5.1%	36.5%	8.8%	0.1%	3.0%	14.5%	5.9%	100.0%	
B: = 0	34.7%	0.8%	1.8%	9.5%	27.6%	3.0%	0.1%	2.6%	13.9%	6.0%	100.0%	
C: 0 to 20 000	18.6%	1.2%	1.6%	4.2%	35.2%	5.4%	0.1%	2.2%	12.2%	19.3%	100.0%	
D: 20 001 to 40 000	17.6%	1.7%	1.7%	5.8%	41.0%	7.7%	0.1%	2.4%	14.7%	7.3%	100.0%	
E: 40 000 to 60 000	18.3%	1.4%	1.7%	4.9%	42.5%	7.9%	0.0%	2.7%	14.6%	5.9%	100.0%	
F: 60 001 to 80 000	17.7%	1.6%	1.4%	4.9%	42.0%	9.3%	0.1%	2.5%	14.6%	5.9%	100.0%	
G: 80 001 to 100 000	16.8%	1.5%	1.7%	4.7%	42.7%	9.6%	0.0%	2.8%	14.8%	5.3%	100.0%	
H: 100 001 to 250 000	17.6%	1.9%	1.4%	5.0%	41.2%	10.0%	0.1%	2.4%	14.8%	5.6%	100.0%	
I: 250 001 to 500 000	17.9%	1.7%	1.3%	4.9%	38.2%	11.6%	0.2%	2.4%	15.8%	5.9%	100.0%	
J: 500 001 to 750 000	18.1%	1.3%	1.3%	5.3%	35.5%	13.3%	0.2%	2.3%	17.2%	5.5%	100.0%	
K: 750 001 to 1 000 000	18.3%	1.6%	1.3%	5.5%	33.9%	14.2%	0.1%	3.0%	16.3%	5.8%	100.0%	
L: 1 000 001 to 2 500 000	17.5%	2.2%	1.5%	6.0%	31.6%	16.7%	0.1%	2.8%	16.7%	4.8%	100.0%	
M: 2 500 001 to 5 000 000	19.3%	1.8%	0.9%	5.3%	29.0%	21.2%	0.3%	2.8%	15.6%	3.8%	100.0%	
N: 5 000 001 to 7 500 000	15.6%	1.6%	1.1%	5.7%	26.6%	23.6%	0.5%	2.7%	17.2%	5.5%	100.0%	
O: 7 500 001 to 10 000 000	15.8%	2.1%	0.6%	7.0%	25.5%	20.7%	0.3%	2.7%	20.7%	4.6%	100.0%	
P: 10 000 001 +	11.2%	2.1%	1.0%	4.3%	28.6%	24.0%	1.2%	6.8%	13.4%	7.4%	100.0%	
Total	24.0%	2.1%	2.0%	6.7%	34.3%	6.9%	0.1%	2.7%	14.2%	7.2%	100.0%	
Percentage by sector												
A: < 0	23.3%	62.2%	43.7%	24.8%	36.1%	41.2%	32.5%	35.6%	32.7%	26.4%	32.1%	
B: = 0	53.4%	14.5%	32.7%	52.4%	29.6%	16.3%	32.2%	35.7%	35.9%	30.9%	36.8%	
C: 0 to 20 000	7.2%	5.4%	7.6%	5.9%	9.6%	7.4%	8.8%	7.8%	8.0%	25.0%	9.4%	
D: 20 001 to 40 000	2.6%	2.9%	3.0%	3.1%	4.2%	4.0%	2.8%	3.2%	3.7%	3.6%	3.5%	
E: 40 000 to 60 000	1.7%	1.5%	1.9%	1.6%	2.7%	2.5%	0.9%	2.2%	2.2%	1.8%	2.2%	
F: 60 001 to 80 000	1.2%	1.2%	1.1%	1.2%	2.0%	2.2%	1.3%	1.5%	1.7%	1.3%	1.6%	
G: 80 001 to 100 000	0.9%	0.9%	1.1%	0.9%	1.6%	1.8%	0.0%	1.3%	1.3%	0.9%	1.3%	
H: 100 001 to 250 000	3.8%	4.7%	3.7%	3.9%	6.2%	7.5%	5.9%	4.7%	5.3%	4.0%	5.1%	
I: 250 001 to 500 000	2.3%	2.5%	2.0%	2.2%	3.4%	5.1%	4.7%	2.7%	3.4%	2.5%	3.0%	
J: 500 001 to 750 000	1.0%	0.8%	0.8%	1.1%	1.4%	2.6%	2.5%	1.1%	1.6%	1.0%	1.3%	
K: 750 001 to 1 000 000	0.6%	0.6%	0.5%	0.6%	0.7%	1.5%	0.6%	0.8%	0.9%	0.6%	0.7%	
L: 1 000 001 to 2 500 000	1.2%	1.7%	1.3%	1.5%	1.5%	4.0%	2.2%	1.7%	2.0%	1.1%	1.7%	
M: 2 500 001 to 5 000 000	0.5%	0.6%	0.3%	0.5%	0.6%	2.0%	1.9%	0.7%	0.7%	0.3%	0.7%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.2%	0.2%	0.7%	0.9%	0.2%	0.3%	0.2%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.0%	0.1%	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.2%	0.1%	0.1%	0.2%	0.8%	2.5%	0.6%	0.2%	0.2%	0.2%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	