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Table 2.1: Personal Income Tax (PIT) brackets, 2003/04 and 2008/09

	2003/04		2008/09		Marginal PIT rates	Cumulative percentage increase
Rand						
Brackets	–	70,000	–	122,000	18%	74.3%
	70,001	110,000	122,001	195,000	25%	77.3%
	110,001	140,000	195,001	270,000	30%	92.9%
	140,001	180,000	270,001	380,000	35%	111.1%
	180,001	255,000	380,001	490,000	38%	92.2%
	255,001	and over	490,001	and over	40%	
Rebates						
Primary		5,400		8,280		53.3%
Secondary		3,100		5,040		62.6%
Tax thresholds						
Below age 65		30,000		46,000		53.3%
Age 65 and over		47,222		74,000		56.7%

Table 2.2: Number of Individual taxpayers, 2005 – 2008

Tax year	Registered¹	Percentage growth in register	Assessed
2005	4,476,261	8.8%	3,806,986
2006	4,764,105	6.4%	3,856,999
2007	5,204,805	9.3%	3,580,314
2008	5,540,646	6.5%	2,611,364

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

Table 2.3: Individual taxpayers: Summary of taxable income and tax assessed, 2005 – 2008

Tax year	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2005	3,806,986	441,507	95,994	21.7%
2006	3,856,999	496,949	107,918	21.7%
2007	3,580,314	537,137	113,546	21.1%
2008	2,611,364	485,055	105,978	21.8%

Table 2.4: Distribution of individual taxpayers over selected taxable income groups, 2005 – 2008

Percentage	Taxable income group	2005	2006	2007	2008
Number of taxpayers	0 – R150 000	78.3%	75.2%	69.7%	58.7%
	R150 001 – R400 000	18.3%	20.6%	24.6%	33.2%
	R400 001 +	3.3%	4.2%	5.6%	8.1%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	0 – R150 000	43.0%	38.7%	32.9%	24.4%
	R150 001 – R400 000	35.7%	36.3%	37.5%	41.0%
	R400 001 +	21.3%	25.0%	29.6%	34.7%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	0 – R150 000	26.5%	22.6%	17.4%	12.3%
	R150 001 – R400 000	40.0%	38.5%	36.8%	36.7%
	R400 001 +	33.5%	38.9%	45.7%	51.0%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.1: Numbers of individual taxpayers by age group, 2005 – 2008

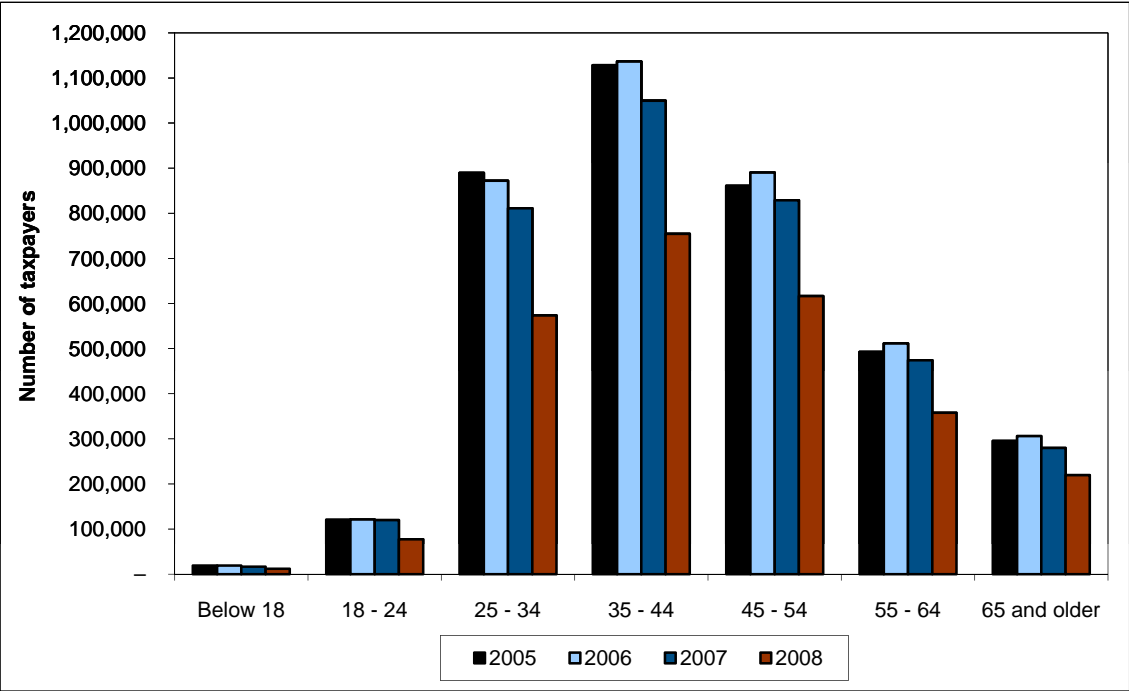


Table A2.1.1: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2005 – 2008

Taxable income group	2005			2006			2007			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	82,679	-13,896	1	83,835	-13,689	1	75,310	-13,154	1	48,287	-9,938	-
B: = 0	248,258	-	16	237,159	-	5	165,738	-	7	64,644	-	28
C: 1 – 20 000	189,799	1,950	10	176,953	1,807	8	138,340	1,406	2	78,487	780	1
D: 20 001 – 30 000	135,839	3,487	14	113,971	2,905	11	80,327	2,030	3	43,176	1,089	1
E: 30 001 – 40 000	189,457	6,616	105	171,268	6,033	49	119,448	4,284	3	56,067	1,988	2
F: 40 001 – 50 000	176,150	7,944	364	164,839	7,421	272	127,241	5,734	105	78,272	3,515	30
G: 50 001 – 60 000	181,669	10,039	701	171,289	9,462	552	138,179	7,644	336	79,921	4,410	151
H: 60 001 – 70 000	237,554	15,491	1,372	207,869	13,545	1,058	175,373	11,428	718	90,363	5,889	308
I: 70 001 – 80 000	272,109	20,356	2,088	249,257	18,737	1,748	201,597	15,148	1,211	100,755	7,565	528
J: 80 001 – 90 000	260,592	22,214	2,665	237,387	20,141	2,164	222,419	18,888	1,744	116,100	9,886	832
K: 90 000 – 100 000	244,422	23,184	3,088	242,071	23,055	2,843	209,816	19,960	2,036	123,338	11,718	1,110
L: 100 001 – 110 000	208,673	21,898	3,160	216,990	22,727	3,063	220,408	23,109	2,607	133,415	14,033	1,454
M: 110 001 – 120 000	186,770	21,439	3,299	188,764	21,722	3,153	173,944	19,991	2,491	151,633	17,434	1,959
N: 120 001 – 130 000	143,266	17,890	2,947	180,877	22,571	3,463	172,313	21,556	2,908	125,989	15,734	1,933
O: 130 001 – 140 000	125,707	16,953	2,959	139,228	18,775	3,043	151,651	20,441	2,925	124,636	16,832	2,232
P: 140 001 – 150 000	99,247	14,377	2,629	118,495	17,167	2,943	124,680	18,065	2,717	118,913	17,228	2,424
Q: 150 001 – 200 000	319,614	55,087	11,329	356,550	61,421	11,786	384,809	66,175	11,205	376,130	64,647	10,234
R: 200 001 – 300 000	271,932	65,688	16,439	312,046	75,437	17,732	349,789	84,703	17,802	339,263	82,276	16,277
S: 300 001 – 400 000	106,821	36,669	10,610	126,927	43,640	12,069	147,625	50,774	12,783	150,712	51,840	12,374
T: 400 001 – 500 000	48,789	21,677	6,736	60,587	26,924	8,107	74,475	33,109	9,259	77,391	34,419	9,198
U: 500 001 – 750 000	45,166	27,041	8,899	57,136	34,197	11,024	71,691	42,916	13,128	76,086	45,623	13,516
V: 750 001 – 1 000 000	14,705	12,593	4,345	19,215	16,454	5,609	23,803	20,388	6,712	25,419	21,779	7,006
W: 1 000 001 – 2 000 000	13,598	18,155	6,562	18,278	24,413	8,748	23,127	30,952	10,842	23,860	31,849	10,962
X: 2 000 001 – 5 000 000	3,614	10,180	3,878	5,155	14,534	5,516	6,912	19,787	7,420	7,017	20,089	7,467
Y: 5 000 001 +	556	4,476	1,778	853	7,548	2,950	1,299	11,803	4,582	1,490	14,371	5,949
Total	3,806,986	441,507	95,994	3,856,999	496,949	107,918	3,580,314	537,137	113,546	2,611,364	485,055	105,978

Excludes SITE only taxpayers.

Table A2.1.3: Individual taxpayers: Taxable income and tax assessed by province, 2005 – 2008

Province ¹	2005			2006			2007			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	327,734	30,855	5,593	331,770	33,670	6,052	301,259	35,222	6,102	219,135	30,955	5,499
Free State	184,574	15,299	3,092	187,641	17,130	3,368	172,620	18,281	3,451	124,443	16,398	3,160
Gauteng	1,470,375	204,031	47,791	1,485,729	230,452	54,210	1,400,303	253,821	58,420	1,062,804	235,622	55,431
KwaZulu-Natal	598,249	63,610	12,866	608,349	71,871	14,540	544,196	75,062	14,722	363,247	61,238	12,289
Limpopo	140,504	12,966	2,412	141,663	14,634	2,696	131,861	15,384	2,647	87,731	13,235	2,378
Mpumalanga	209,555	22,986	4,834	212,571	25,756	5,308	195,284	27,654	5,537	142,568	25,213	5,228
North West	157,753	15,329	3,078	159,005	17,295	3,420	147,800	18,437	3,569	109,395	17,263	3,896
Northern Cape	58,401	4,800	990	59,821	5,619	1,139	56,999	5,957	1,137	40,957	5,424	1,060
Western Cape	659,841	71,630	15,339	670,450	80,522	17,185	629,992	87,319	17,962	461,084	79,707	17,036
Total	3,806,986	441,507	95,994	3,856,999	496,949	107,918	3,580,314	537,137	113,546	2,611,364	485,055	105,978
Percentage of total												
Eastern Cape	8.6%	7.0%	5.8%	8.6%	6.8%	5.6%	8.4%	6.6%	5.4%	8.4%	6.4%	5.2%
Free State	4.8%	3.5%	3.2%	4.9%	3.4%	3.1%	4.8%	3.4%	3.0%	4.8%	3.4%	3.0%
Gauteng	38.6%	46.2%	49.8%	38.5%	46.4%	50.2%	39.1%	47.3%	51.5%	40.7%	48.6%	52.3%
KwaZulu-Natal	15.7%	14.4%	13.4%	15.8%	14.5%	13.5%	15.2%	14.0%	13.0%	13.9%	12.6%	11.6%
Limpopo	3.7%	2.9%	2.5%	3.7%	2.9%	2.5%	3.7%	2.9%	2.3%	3.4%	2.7%	2.2%
Mpumalanga	5.5%	5.2%	5.0%	5.5%	5.2%	4.9%	5.5%	5.1%	4.9%	5.5%	5.2%	4.9%
North West	4.1%	3.5%	3.2%	4.1%	3.5%	3.2%	4.1%	3.4%	3.1%	4.2%	3.6%	3.7%
Northern Cape	1.5%	1.1%	1.0%	1.6%	1.1%	1.1%	1.6%	1.1%	1.0%	1.6%	1.1%	1.0%
Western Cape	17.3%	16.2%	16.0%	17.4%	16.2%	15.9%	17.6%	16.3%	15.8%	17.7%	16.4%	16.1%
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%

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

Table A2.2.1: Individual taxpayers: Tax assessed by source of income, 2005 – 2008

Source of income	2005		2006		2007		2008	
	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	434,941	8,829	513,273	12,842	429,879	13,256	278,072	11,834
Agriculture, forestry and fishing	74,984	1,661	76,968	2,058	76,194	2,313	45,712	1,948
Bricks, ceramic, glass, cement and similar products	8,269	257	7,187	258	8,861	384	6,102	343
Catering and accommodation	19,362	352	18,601	359	18,306	469	11,411	395
Chemicals and chemical, rubber and plastic products	22,745	859	20,625	841	27,396	1,338	20,804	1,247
Clothing and footwear	10,642	226	11,031	278	13,841	445	8,342	388
Coal and petroleum products	26,018	1,360	23,592	1,338	23,675	1,506	17,698	1,466
Construction	47,891	1,215	46,809	1,366	56,805	2,270	40,335	2,309
Educational services	336,280	5,642	310,563	5,734	333,120	6,156	242,895	5,325
Electricity, gas and water	50,787	2,059	45,747	1,661	48,971	1,861	35,684	1,748
Financing, insurance, real estate and business services	821,091	19,816	846,855	23,027	719,377	27,630	493,445	25,706
Food, drink and tobacco	43,714	1,554	38,904	1,527	42,412	1,778	28,924	1,596
Leather, leather goods and fur (excl. footwear and clothing)	1,478	48	1,463	42	1,659	55	1,107	46
Long term insurance	388,305	7,446	343,119	7,321	424,763	8,487	302,635	7,656
Machinery and related items	18,519	584	16,510	564	22,079	902	15,698	837
Medical, dental and other health and veterinary services	163,544	4,148	156,546	4,449	158,495	5,054	111,685	4,302
Metal	46,400	1,535	42,951	1,481	52,243	2,046	36,481	1,904
Mining and quarrying	93,288	4,236	83,269	4,207	95,386	5,547	68,661	5,325
Other manufacturing industries	101,105	2,895	111,419	3,498	103,988	3,608	71,533	3,350
Paper, printing and publishing	33,429	1,053	29,690	1,001	33,078	1,221	23,086	1,103
Personal and household services	41,665	170	36,415	183	23,685	339	14,877	305
Recreation and cultural services	21,232	577	17,440	504	17,784	587	12,903	531
Research and scientific institutes	12,625	428	11,208	418	13,006	543	9,926	535
Retail trade	213,826	4,138	164,918	2,499	227,596	2,760	221,320	3,752
Scientific, optical and similar equipment	2,957	121	2,891	121	4,096	218	3,164	214
Social and related community services	77,107	1,437	50,171	1,019	63,223	1,245	44,647	1,113
Specialised repair services	13,170	257	12,889	271	16,049	430	11,049	382
Textiles	6,958	162	6,020	149	7,203	217	4,445	182
Transport equipment	4,881	147	5,358	167	10,179	341	6,611	306
Transport, storage and communications	173,330	4,924	148,447	4,374	130,409	4,495	88,423	4,203
Vehicles, parts and accessories	55,635	1,754	48,712	1,695	57,867	2,239	39,522	1,949
Wholesale trade	18,715	558	18,109	600	22,765	1,018	16,551	955
Wood, wood products and furniture	8,196	183	8,034	198	10,022	301	6,328	266
Other ¹	413,897	15,362	581,265	21,868	285,902	12,489	271,288	12,454
Total	3,806,986	95,994	3,856,999	107,918	3,580,314	113,546	2,611,364	105,978

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

Table A2.2.3: Individual taxpayers: Tax assessed by economic activity, 2005 – 2008

Economic activity ¹	2005		2006		2007		2008	
	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)
Primary sector								
Agriculture, forestry and fishing	74,984	1,661	76,968	2,058	76,194	2,313	45,712	1,948
Mining and quarrying	93,288	4,236	83,269	4,207	95,386	5,547	68,661	5,325
Secondary sector								
Construction	47,891	1,215	46,809	1,366	56,805	2,270	40,335	2,309
Electricity, gas and water	50,787	2,059	45,747	1,661	48,971	1,861	35,684	1,748
Manufacturing	335,311	10,984	325,675	11,463	360,732	14,360	250,323	13,248
Bricks, ceramic, glass, cement and similar products	8,269	257	7,187	258	8,861	384	6,102	343
Chemicals and chemical, rubber and plastic products	22,745	859	20,625	841	27,396	1,338	20,804	1,247
Clothing and footwear	10,642	226	11,031	278	13,841	445	8,342	388
Coal and petroleum products	26,018	1,360	23,592	1,338	23,675	1,506	17,698	1,466
Food, drink and tobacco	43,714	1,554	38,904	1,527	42,412	1,778	28,924	1,596
Leather, leather goods and fur (excl. footwear and clothing)	1,478	48	1,463	42	1,659	55	1,107	46
Machinery and related items	18,519	584	16,510	564	22,079	902	15,698	837
Metal	46,400	1,535	42,951	1,481	52,243	2,046	36,481	1,904
Other manufacturing industries	101,105	2,895	111,419	3,498	103,988	3,608	71,533	3,350
Paper, printing and publishing	33,429	1,053	29,690	1,001	33,078	1,221	23,086	1,103
Scientific, optical and similar equipment	2,957	121	2,891	121	4,096	218	3,164	214
Textiles	6,958	162	6,020	149	7,203	217	4,445	182
Transport equipment	4,881	147	5,358	167	10,179	341	6,611	306
Wood, wood products and furniture	8,196	183	8,034	198	10,022	301	6,328	266
Tertiary sector								
Community, social and personal services	639,828	11,974	571,135	11,889	596,307	13,381	427,007	11,577
Educational services	336,280	5,642	310,563	5,734	333,120	6,156	242,895	5,325
Medical, dental and other health and veterinary services	163,544	4,148	156,546	4,449	158,495	5,054	111,685	4,302
Personal and household services	41,665	170	36,415	183	23,685	339	14,877	305
Recreation and cultural services	21,232	577	17,440	504	17,784	587	12,903	531
Social and related community services	77,107	1,437	50,171	1,019	63,223	1,245	44,647	1,113
Financial intermediation, insurance, real-estate and business services	1,656,962	36,520	1,714,455	43,608	1,587,025	49,915	1,084,078	45,731
Agencies and other services	434,941	8,829	513,273	12,842	429,879	13,256	278,072	11,834
Financing, insurance, real estate and business services	821,091	19,816	846,855	23,027	719,377	27,630	493,445	25,706
Long term insurance	388,305	7,446	343,119	7,321	424,763	8,487	302,635	7,656
Research and scientific institutes	12,625	428	11,208	418	13,006	543	9,926	535
Transport, storage and communications	173,330	4,924	148,447	4,374	130,409	4,495	88,423	4,203
Wholesale and retail trade, catering and accommodation	320,708	7,059	263,229	5,424	342,583	6,916	299,853	7,434
Catering and accommodation	19,362	352	18,601	359	18,306	469	11,411	395
Retail trade	213,826	4,138	164,918	2,499	227,596	2,760	221,320	3,752
Specialised repair services	13,170	257	12,889	271	16,049	430	11,049	382
Vehicles, parts and accessories	55,635	1,754	48,712	1,695	57,867	2,239	39,522	1,949
Wholesale trade	18,715	558	18,109	600	22,765	1,018	16,551	955
Other ²	413,897	15,362	581,265	21,868	285,902	12,489	271,288	12,454
Total	3,806,986	95,994	3,856,999	107,918	3,580,314	113,546	2,611,364	105,978

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 A2.2.4: Individual taxpayers: Tax assessed by source of income as on IRP5 forms, 2005 – 2008

Source of income	2005		2006		2007		2008	
	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	412,389	8,448	488,363	12,426	418,299	13,056	272,961	11,707
Agriculture, forestry and fishing	26,832	679	31,014	992	50,082	1,679	33,333	1,566
Bricks, ceramic, glass, cement and similar products	7,740	250	6,700	251	8,582	379	5,931	339
Catering and accommodation	12,632	290	11,584	293	14,315	430	8,944	372
Chemicals and chemical, rubber and plastic products	22,304	852	20,200	832	27,169	1,334	20,604	1,242
Clothing and footwear	9,456	217	9,837	265	13,196	437	7,929	384
Coal and petroleum products	25,905	1,359	23,512	1,336	23,631	1,506	17,652	1,466
Construction	36,113	1,064	34,704	1,183	50,302	2,171	35,945	2,236
Educational services	332,425	5,597	306,634	5,683	331,142	6,137	241,364	5,310
Electricity, gas and water	49,968	2,050	45,074	1,653	48,626	1,855	35,497	1,745
Financing, insurance, real estate and business services	773,268	18,116	797,767	21,084	694,689	26,668	477,233	25,029
Food, drink and tobacco	42,118	1,539	37,392	1,506	41,552	1,765	28,279	1,587
Leather, leather goods and fur (excl. footwear and clothing)	1,378	47	1,368	41	1,613	54	1,059	45
Long term insurance	388,269	7,441	343,099	7,321	424,754	8,487	302,630	7,656
Machinery and related items	17,137	560	15,267	539	21,374	888	15,164	824
Medical, dental and other health and veterinary services	148,591	3,285	141,579	3,378	151,276	4,522	107,151	3,961
Metal	44,932	1,510	41,627	1,460	51,536	2,031	35,952	1,893
Mining and quarrying	93,046	4,189	83,038	4,188	95,299	5,541	68,576	5,323
Other manufacturing industries	99,321	2,853	109,658	3,467	103,041	3,593	70,942	3,337
Paper, printing and publishing	32,200	1,030	28,601	982	32,483	1,211	22,660	1,095
Personal and household services	33,847	127	28,331	139	19,017	316	11,724	289
Recreation and cultural services	17,573	479	13,800	422	15,791	555	11,547	504
Research and scientific institutes	12,403	419	10,992	411	12,877	538	9,782	531
Retail trade	178,393	3,782	128,425	2,083	206,663	2,514	209,358	3,600
Scientific, optical and similar equipment	2,843	118	2,791	119	4,034	216	3,116	212
Social and related community services	77,093	1,437	50,156	1,019	63,218	1,245	44,645	1,113
Specialised repair services	9,255	227	9,008	238	13,962	412	9,705	369
Textiles	6,537	158	5,636	144	6,969	214	4,300	181
Transport equipment	4,761	145	5,215	166	10,057	340	6,370	305
Transport, storage and communications	152,722	4,740	121,640	4,191	118,569	4,412	83,267	4,113
Vehicles, parts and accessories	53,431	1,722	46,576	1,663	56,713	2,222	38,643	1,940
Wholesale trade	16,454	515	15,810	553	21,453	986	15,305	920
Wood, wood products and furniture	7,026	173	6,902	186	9,409	296	5,853	257
Other ¹	253,748	12,949	262,027	15,341	154,767	9,278	95,218	7,765
Total	3,402,110	88,366	3,284,327	95,553	3,316,460	107,288	2,358,639	99,220

1. Includes where the source of income was indicated as *Other* or where the source of income was left blank on the return.

Table A2.3.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2005 – 2008

Sector	2005			2006			2007			2008		
	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	22,552	1,408	381	24,910	1,742	416	11,580	827	200	5,111	530	126
Agriculture, forestry and fishing ¹	48,152	-3,528	982	45,954	-2,767	1,066	26,112	-2,145	633	12,379	-546	382
Bricks, ceramic, glass, cement and similar products	529	25	6	487	27	7	279	20	5	171	12	4
Catering and accommodation	6,730	212	62	7,017	240	66	3,991	132	39	2,467	74	23
Chemicals and chemical, rubber and plastic products	441	30	7	425	37	9	227	17	4	200	20	5
Clothing and footwear	1,186	53	9	1,194	63	13	645	38	8	413	25	4
Coal and petroleum products	113	6	2	80	6	2	44	3	-	46	3	1
Construction	11,778	592	151	12,105	747	183	6,503	411	99	4,390	295	73
Educational services	3,855	241	45	3,929	273	51	1,978	119	19	1,531	98	15
Electricity, gas and water	819	35	9	673	39	7	345	26	6	187	11	3
Financing, insurance, real estate and business services	47,823	5,790	1,701	49,088	6,787	1,943	24,688	3,446	962	16,212	2,584	677
Food, drink and tobacco	1,596	65	15	1,512	86	21	860	48	13	645	35	9
Leather, leather goods and fur (excl. footwear and clothing)	100	2	1	95	4	1	46	4	1	48	2	1
Long term insurance	36	13	5	20	2	-	9	-	-	5	-	-
Machinery and related items	1,382	96	24	1,243	97	25	705	57	15	534	45	13
Medical, dental and other health and veterinary services	14,953	2,944	863	14,967	3,602	1,071	7,219	1,842	531	4,534	1,213	341
Metal	1,468	84	25	1,324	90	21	707	60	15	529	48	12
Mining and quarrying	242	86	47	231	25	19	87	17	6	85	-2	2
Other manufacturing industries	1,784	154	43	1,761	98	32	947	60	15	591	55	13
Paper, printing and publishing	1,229	97	23	1,089	86	20	595	49	11	426	37	8
Personal and household services	7,818	289	43	8,084	323	44	4,668	189	23	3,153	145	16
Recreation and cultural services	3,659	324	98	3,640	303	82	1,993	101	32	1,356	124	27
Research and scientific institutes	222	31	8	216	30	7	129	18	4	144	17	4
Retail trade	35,433	1,605	356	36,493	1,967	416	20,933	1,192	246	11,962	729	152
Scientific, optical and similar equipment	114	13	3	100	10	2	62	6	1	48	6	2
Social and related community services	14	1	-	15	1	-	5	-	-	2	-	-
Specialised repair services	3,915	168	31	3,881	184	33	2,087	86	18	1,344	72	13
Textiles	421	17	4	384	18	4	234	13	3	145	6	1
Transport equipment	120	3	1	143	3	2	122	-2	1	241	6	1
Transport, storage and communications	20,608	729	184	26,807	884	183	11,840	437	83	5,156	330	90
Vehicles, parts and accessories	2,204	133	31	2,136	142	32	1,154	67	17	879	48	10
Wholesale trade	2,261	171	43	2,299	183	47	1,312	116	32	1,246	131	35
Wood, wood products and furniture	1,170	45	10	1,132	56	11	613	25	5	475	37	9
Total	244,727	11,932	5,215	253,434	15,388	5,838	132,719	7,278	3,047	76,655	6,191	2,070
Total <= 0 taxable income	56,255	-10,005	2	52,980	-9,469	-	32,155	-6,401	1	15,365	-3,163	-
Total > 0 taxable income	188,472	21,937	5,212	200,454	24,858	5,838	100,564	13,679	3,046	61,290	9,355	2,070
Total	244,727	11,932	5,215	253,434	15,388	5,838	132,719	7,278	3,047	76,655	6,191	2,070
Percentage												
Total <= 0 taxable income	23.0%			20.9%			24.2%			20.0%		
Total > 0 taxable income	77.0%			79.1%			75.8%			80.0%		
Total	100.0%			100.0%			100.0%			100.0%		

1. Includes assessed losses of farmers.

Table A2.4.2: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1,713	61	1,501	50	1,326	46	993	40
B: = 0	34	1	18	–	14	–	5	–
C: 1 – 20 000	5,361	50	4,118	36	2,979	29	1,445	18
D: 20 001 – 30 000	5,936	85	3,814	50	2,498	34	1,249	17
E: 30 001 – 40 000	9,806	164	7,108	118	4,388	74	1,997	36
F: 40 001 – 50 000	12,597	222	8,916	152	5,975	109	3,263	61
G: 50 001 – 60 000	16,321	306	11,451	210	7,732	147	3,912	79
H: 60 001 – 70 000	19,109	379	13,921	273	9,760	196	5,276	111
I: 70 001 – 80 000	21,598	461	16,460	347	11,596	248	6,266	139
J: 80 001 – 90 000	22,346	514	17,623	399	13,024	301	7,271	175
K: 90 000 – 100 000	22,564	559	18,225	441	14,383	356	8,196	209
L: 100 001 – 110 000	22,552	593	19,094	492	15,139	394	9,128	246
M: 110 001 – 120 000	22,861	649	19,456	531	15,811	435	10,286	289
N: 120 001 – 130 000	22,380	681	19,898	579	16,076	461	10,753	320
O: 130 001 – 140 000	21,928	717	19,866	608	16,333	498	11,164	345
P: 140 001 – 150 000	21,462	738	19,960	650	16,581	530	11,432	373
Q: 150 001 – 200 000	96,850	3,872	92,403	3,466	79,152	2,916	59,194	2,165
R: 200 001 – 300 000	122,454	6,464	132,666	6,505	127,924	6,059	105,771	4,919
S: 300 001 – 400 000	64,490	4,484	73,732	4,828	76,836	4,781	69,919	4,192
T: 400 001 – 500 000	31,002	2,484	37,679	2,838	43,748	3,157	43,405	3,076
U: 500 001 – 750 000	28,723	2,603	35,676	3,033	43,227	3,510	44,931	3,563
V: 750 001 – 1 000 000	9,161	919	11,625	1,115	14,092	1,314	14,996	1,336
W: 1 000 001 – 2 000 000	8,061	883	10,846	1,152	13,333	1,362	13,702	1,375
X: 2 000 001 – 5 000 000	2,010	272	2,981	393	4,043	501	3,958	461
Y: 5 000 001 +	291	49	479	77	740	112	854	126
Total	611,610	28,210	599,516	28,342	556,710	27,570	449,366	23,672

Table A2.4.4: Individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	30	10	28	3	24	–	49	5
B: = 0	3	–	1	–	2	–	1	–
C: 1 – 20 000	52	1	63	–	46	1	31	1
D: 20 001 – 30 000	66	1	58	1	33	–	28	–
E: 30 001 – 40 000	192	1	150	1	47	–	37	1
F: 40 001 – 50 000	387	2	362	1	100	1	57	–
G: 50 001 – 60 000	544	2	665	2	183	1	119	1
H: 60 001 – 70 000	695	2	880	3	295	2	190	1
I: 70 001 – 80 000	667	3	1,101	4	412	2	319	2
J: 80 001 – 90 000	653	3	1,200	5	567	3	567	4
K: 90 000 – 100 000	682	4	1,051	4	924	4	852	7
L: 100 001 – 110 000	631	5	901	5	1,412	5	1,148	9
M: 110 001 – 120 000	610	5	759	6	1,995	7	1,540	12
N: 120 001 – 130 000	560	5	709	7	2,211	7	2,121	16
O: 130 001 – 140 000	469	5	598	5	2,242	7	2,372	17
P: 140 001 – 150 000	445	6	620	7	1,857	7	2,074	16
Q: 150 001 – 200 000	1,845	26	2,474	35	6,468	35	7,763	73
R: 200 001 – 300 000	2,546	58	2,872	73	5,756	77	8,355	122
S: 300 001 – 400 000	1,926	70	1,930	84	2,467	82	3,272	90
T: 400 001 – 500 000	1,617	86	1,688	102	1,667	95	2,739	139
U: 500 001 – 750 000	2,598	232	3,111	305	3,073	300	3,960	324
V: 750 001 – 1 000 000	1,334	206	1,708	304	2,090	365	2,234	361
W: 1 000 001 – 2 000 000	1,768	543	2,709	995	3,447	1,389	3,623	1,357
X: 2 000 001 – 5 000 000	778	632	1,185	1,172	1,737	2,132	1,806	2,089
Y: 5 000 001 +	209	613	352	1,451	546	2,797	579	2,966
Total	21,307	2,520	27,175	4,574	39,601	7,322	45,836	7,615

Table A2.4.6: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	821	8	726	8	837	10	883	12
B: = 0	6	–	10	–	11	–	6	–
C: 1 – 20 000	7,555	17	6,750	16	6,351	19	3,133	10
D: 20 001 – 30 000	5,503	18	5,563	18	4,610	16	2,830	12
E: 30 001 – 40 000	15,104	45	16,913	54	8,252	33	4,004	20
F: 40 001 – 50 000	25,470	89	34,153	101	24,686	83	10,349	52
G: 50 001 – 60 000	34,655	151	36,022	140	30,664	121	18,988	101
H: 60 001 – 70 000	61,150	327	58,048	281	48,895	255	22,761	134
I: 70 001 – 80 000	73,485	430	77,468	424	62,100	363	28,608	194
J: 80 001 – 90 000	76,989	530	86,369	512	86,179	507	39,132	281
K: 90 000 – 100 000	86,841	625	84,390	534	78,627	517	48,440	393
L: 100 001 – 110 000	88,685	732	93,106	619	99,398	623	54,303	421
M: 110 001 – 120 000	81,230	713	83,947	670	74,742	592	74,760	583
N: 120 001 – 130 000	60,298	554	89,509	743	81,163	673	59,256	565
O: 130 001 – 140 000	52,516	518	64,175	591	77,528	715	61,334	605
P: 140 001 – 150 000	39,362	438	52,522	522	57,602	574	63,287	664
Q: 150 001 – 200 000	115,483	1,543	137,828	1,730	156,858	1,915	171,234	2,148
R: 200 001 – 300 000	86,306	1,558	106,290	1,959	126,749	2,386	130,845	2,540
S: 300 001 – 400 000	30,281	706	37,149	930	45,723	1,303	50,055	1,539
T: 400 001 – 500 000	12,195	381	15,866	491	21,042	755	23,351	913
U: 500 001 – 750 000	9,620	329	12,664	455	16,840	662	18,878	865
V: 750 001 – 1 000 000	3,053	130	3,864	146	5,087	204	5,390	254
W: 1 000 001 – 2 000 000	2,816	173	3,790	201	4,757	274	4,828	277
X: 2 000 001 – 5 000 000	755	97	1,024	116	1,401	138	1,199	141
Y: 5 000 001 +	138	20	218	31	259	42	212	48
Total	970,317	10,131	1,108,364	11,293	1,120,361	12,781	898,066	12,770

Table A2.5.2: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	370	11	305	10	159	7	110	5
B: = 0	5	–	1	–	1	–	–	–
C: 1 – 20 000	448	4	355	4	253	2	124	1
D: 20 001 – 30 000	567	6	405	5	223	3	125	2
E: 30 001 – 40 000	872	11	703	9	436	7	180	3
F: 40 001 – 50 000	978	13	767	10	451	7	242	4
G: 50 001 – 60 000	1,154	16	954	13	579	10	334	6
H: 60 001 – 70 000	1,433	18	1,121	15	762	13	384	7
I: 70 001 – 80 000	1,924	25	1,468	20	917	17	460	8
J: 80 001 – 90 000	2,320	29	1,937	27	1,148	20	569	10
K: 90 000 – 100 000	2,774	36	2,222	30	1,619	29	771	14
L: 100 001 – 110 000	3,413	47	2,704	39	1,793	32	993	18
M: 110 001 – 120 000	3,786	57	3,094	48	2,187	40	1,191	23
N: 120 001 – 130 000	3,868	61	3,402	56	2,395	50	1,460	30
O: 130 001 – 140 000	4,046	67	3,493	60	2,587	58	1,657	37
P: 140 001 – 150 000	4,116	70	3,494	64	2,880	68	1,876	45
Q: 150 001 – 200 000	19,658	381	18,222	364	15,321	407	10,940	294
R: 200 001 – 300 000	26,204	621	26,678	654	25,118	815	20,230	655
S: 300 001 – 400 000	12,430	359	13,656	413	14,213	566	12,325	501
T: 400 001 – 500 000	6,287	208	7,207	250	8,094	373	7,065	323
U: 500 001 – 750 000	6,662	265	7,550	309	8,502	451	7,918	426
V: 750 001 – 1 000 000	2,404	112	3,035	146	3,371	222	3,048	203
W: 1 000 001 – 2 000 000	2,614	144	3,086	171	3,582	261	3,094	239
X: 2 000 001 – 5 000 000	787	55	942	67	1,032	98	1,027	102
Y: 5 000 001 +	135	12	159	17	211	25	183	22
Total	109,255	2,629	106,960	2,804	97,834	3,582	76,306	2,977

Table A2.5.4: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	79	1	78	1	75	1	75	1
B: = 0	–	–	1	–	1	–	1	–
C: 1 – 20 000	318	1	306	1	327	1	85	–
D: 20 001 – 30 000	500	1	361	1	276	1	131	–
E: 30 001 – 40 000	1,219	3	718	2	308	1	212	1
F: 40 001 – 50 000	2,675	7	2,563	7	1,078	2	149	1
G: 50 001 – 60 000	3,428	13	3,247	10	2,007	4	329	1
H: 60 001 – 70 000	5,930	24	4,868	19	2,991	8	976	3
I: 70 001 – 80 000	7,451	38	6,914	35	4,134	13	1,461	4
J: 80 001 – 90 000	7,653	47	9,052	57	7,408	31	2,230	7
K: 90 000 – 100 000	8,046	56	6,539	45	6,555	35	3,724	14
L: 100 001 – 110 000	7,527	55	7,056	54	5,953	38	2,914	14
M: 110 001 – 120 000	9,665	80	6,084	48	5,433	41	3,498	20
N: 120 001 – 130 000	7,238	63	7,952	68	5,402	43	3,909	27
O: 130 001 – 140 000	6,196	55	7,715	74	6,625	61	3,574	26
P: 140 001 – 150 000	5,162	49	5,029	47	6,318	63	4,509	40
Q: 150 001 – 200 000	15,159	166	15,592	181	15,549	168	15,364	157
R: 200 001 – 300 000	12,025	160	12,691	175	13,005	178	11,501	158
S: 300 001 – 400 000	3,236	55	3,825	64	4,305	73	4,757	86
T: 400 001 – 500 000	1,433	26	1,748	32	1,783	33	1,859	37
U: 500 001 – 750 000	1,291	26	1,529	32	1,580	33	1,644	36
V: 750 001 – 1 000 000	494	18	595	18	571	16	545	14
W: 1 000 001 – 2 000 000	522	33	599	34	630	29	637	27
X: 2 000 001 – 5 000 000	150	24	164	20	198	16	195	18
Y: 5 000 001 +	14	3	24	4	22	2	23	3
Total	107,411	1,004	105,250	1,027	92,534	892	64,302	694

Table A2.5.6: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	3	–	6	–	14	–	5	–
B: = 0	–	–	1	–	1	–	–	–
C: 1 – 20 000	14	–	22	–	21	–	9	–
D: 20 001 – 30 000	20	–	19	–	16	–	5	–
E: 30 001 – 40 000	61	–	44	–	19	–	10	–
F: 40 001 – 50 000	294	1	151	–	86	–	32	–
G: 50 001 – 60 000	442	1	328	1	174	1	66	–
H: 60 001 – 70 000	818	1	615	1	357	1	135	1
I: 70 001 – 80 000	900	2	745	2	505	1	197	1
J: 80 001 – 90 000	822	3	761	2	610	2	284	1
K: 90 000 – 100 000	743	3	736	3	590	2	314	1
L: 100 001 – 110 000	626	2	631	2	610	2	362	1
M: 110 001 – 120 000	581	2	574	2	531	2	383	2
N: 120 001 – 130 000	444	2	471	2	449	2	377	2
O: 130 001 – 140 000	436	2	411	2	417	2	327	2
P: 140 001 – 150 000	440	2	390	2	365	2	275	1
Q: 150 001 – 200 000	1,569	9	1,538	10	1,520	8	1,154	7
R: 200 001 – 300 000	1,630	14	1,685	14	1,801	14	1,447	11
S: 300 001 – 400 000	599	6	640	7	744	8	698	8
T: 400 001 – 500 000	300	4	313	4	370	4	332	5
U: 500 001 – 750 000	259	4	323	5	384	6	346	5
V: 750 001 – 1 000 000	92	1	103	2	121	2	145	3
W: 1 000 001 – 2 000 000	57	1	84	2	114	2	102	3
X: 2 000 001 – 5 000 000	22	2	19	1	24	1	29	3
Y: 5 000 001 +	3	–	5	–	7	–	6	3
Total	11,175	62	10,615	64	9,850	63	7,040	57

Table A2.5.8: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	619	4	541	3	1,409	13	918	7
B: = 0	2	–	14	–	7	–	2	–
C: 1 – 20 000	2,625	4	2,404	4	3,622	9	1,434	4
D: 20 001 – 30 000	2,384	5	1,908	4	3,226	11	1,300	3
E: 30 001 – 40 000	4,364	11	3,449	8	5,287	18	1,803	6
F: 40 001 – 50 000	7,417	20	6,187	17	12,798	44	4,605	16
G: 50 001 – 60 000	13,382	45	9,983	30	16,974	63	8,856	30
H: 60 001 – 70 000	26,296	100	18,973	64	26,081	101	11,882	45
I: 70 001 – 80 000	25,906	101	29,591	118	34,623	132	15,917	64
J: 80 001 – 90 000	28,846	111	24,883	100	47,450	197	21,418	94
K: 90 000 – 100 000	31,230	121	25,518	102	43,113	175	28,957	142
L: 100 001 – 110 000	44,481	143	27,395	110	48,200	183	27,569	130
M: 110 001 – 120 000	40,652	151	35,395	115	42,805	183	32,823	148
N: 120 001 – 130 000	26,606	117	42,305	141	43,301	188	31,757	151
O: 130 001 – 140 000	21,677	106	27,728	119	46,686	219	30,622	154
P: 140 001 – 150 000	18,571	96	21,329	101	38,919	195	34,318	182
Q: 150 001 – 200 000	69,636	403	75,335	421	134,195	775	121,348	736
R: 200 001 – 300 000	72,808	488	81,040	534	147,663	1,066	135,927	1,025
S: 300 001 – 400 000	34,284	263	39,501	297	70,345	618	68,826	631
T: 400 001 – 500 000	17,542	146	20,993	172	37,769	388	37,587	397
U: 500 001 – 750 000	17,890	164	22,157	199	37,637	453	38,662	484
V: 750 001 – 1 000 000	6,340	62	8,221	80	13,044	179	13,499	200
W: 1 000 001 – 2 000 000	6,210	64	8,314	85	12,986	198	12,985	216
X: 2 000 001 – 5 000 000	1,676	18	2,352	27	3,810	65	3,830	74
Y: 5 000 001 +	283	3	421	5	757	17	821	18
Total	521,727	2,745	535,937	2,855	872,707	5,487	687,666	4,957

Table A2.6.2: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1,246	9	1,196	9	2,314	16	1,285	12
B: = 0	19	–	13	–	18	–	5	–
C: 1 – 20 000	7,732	10	6,790	8	7,393	13	2,449	4
D: 20 001 – 30 000	9,436	18	7,138	13	6,408	13	2,466	5
E: 30 001 – 40 000	39,896	107	25,616	69	11,659	32	3,658	10
F: 40 001 – 50 000	48,989	154	47,407	147	32,744	105	12,467	40
G: 50 001 – 60 000	59,689	221	52,586	194	43,586	164	23,578	88
H: 60 001 – 70 000	104,943	459	81,860	350	65,993	286	28,944	125
I: 70 001 – 80 000	141,972	715	122,481	613	89,613	448	36,521	179
J: 80 001 – 90 000	147,969	852	120,372	665	116,055	647	52,290	293
K: 90 000 – 100 000	146,410	921	140,375	897	112,588	714	61,063	375
L: 100 001 – 110 000	126,909	859	129,096	884	135,105	946	74,297	523
M: 110 001 – 120 000	116,246	845	112,004	830	97,308	714	93,568	716
N: 120 001 – 130 000	86,257	664	116,618	930	107,475	879	73,342	587
O: 130 001 – 140 000	76,648	632	84,494	704	95,257	809	76,968	675
P: 140 001 – 150 000	56,311	478	70,821	628	74,501	667	75,878	701
Q: 150 001 – 200 000	173,085	1,661	190,616	1,839	208,782	2,055	215,828	2,205
R: 200 001 – 300 000	139,137	1,725	156,331	1,909	175,704	2,167	173,515	2,222
S: 300 001 – 400 000	53,214	891	61,339	1,010	71,182	1,158	73,632	1,222
T: 400 001 – 500 000	22,804	459	27,725	549	35,270	696	37,280	760
U: 500 001 – 750 000	19,323	463	23,975	562	30,375	724	33,467	826
V: 750 001 – 1 000 000	5,899	171	7,649	217	9,398	277	10,314	312
W: 1 000 001 – 2 000 000	5,112	181	7,183	254	9,027	329	9,473	356
X: 2 000 001 – 5 000 000	1,300	70	1,830	101	2,621	139	2,587	145
Y: 5 000 001 +	213	23	322	31	520	48	524	48
Total	1,590,759	12,587	1,595,837	13,411	1,540,896	14,044	1,175,399	12,430

Table A2.6.4: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	4,741	18	4,683	17	4,328	15	3,405	14
B: = 0	1,747	3	1,547	3	1,167	2	789	1
C: 1 – 20 000	24,346	72	21,349	67	16,186	51	9,422	33
D: 20 001 – 30 000	22,236	78	17,314	65	11,768	45	6,494	27
E: 30 001 – 40 000	36,589	120	29,420	108	19,200	81	9,840	47
F: 40 001 – 50 000	35,856	128	31,799	116	24,659	95	14,043	64
G: 50 001 – 60 000	41,042	152	34,425	134	27,791	110	16,156	71
H: 60 001 – 70 000	60,164	193	44,488	163	35,833	135	18,662	83
I: 70 001 – 80 000	81,173	236	66,705	208	48,520	165	22,167	95
J: 80 001 – 90 000	95,797	271	67,616	221	63,672	202	29,913	117
K: 90 000 – 100 000	92,016	270	88,869	261	69,034	221	34,669	132
L: 100 001 – 110 000	84,784	276	81,072	260	87,681	264	45,514	161
M: 110 001 – 120 000	78,949	265	75,429	261	64,718	235	58,954	197
N: 120 001 – 130 000	61,483	233	76,129	268	74,349	259	45,864	177
O: 130 001 – 140 000	56,972	223	58,756	237	64,417	251	50,250	195
P: 140 001 – 150 000	43,489	197	51,695	218	52,471	223	48,093	195
Q: 150 001 – 200 000	146,219	790	153,315	847	161,451	868	149,616	774
R: 200 001 – 300 000	139,758	1,035	150,994	1,163	160,518	1,224	144,473	1,083
S: 300 001 – 400 000	62,811	639	70,928	756	78,167	829	74,095	772
T: 400 001 – 500 000	29,650	382	35,696	481	42,680	579	42,121	564
U: 500 001 – 750 000	27,579	462	34,142	603	42,006	757	43,674	770
V: 750 001 – 1 000 000	8,835	193	11,565	272	13,924	332	14,781	364
W: 1 000 001 – 2 000 000	8,099	256	10,781	335	13,457	441	13,693	453
X: 2 000 001 – 5 000 000	2,044	110	3,005	179	4,059	252	3,971	231
Y: 5 000 001 +	298	34	420	61	702	99	795	125
Total	1,246,677	6,638	1,222,142	7,303	1,182,758	7,734	901,454	6,744

Table A2.6.6: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	40,172	872	41,724	945	41,524	1,083	28,383	1,454
B: = 0	178	4	41	1	28	1	31	1
C: 1 – 20 000	42,156	562	37,643	537	33,312	512	18,547	347
D: 20 001 – 30 000	36,676	446	30,214	401	24,919	364	13,780	243
E: 30 001 – 40 000	70,283	627	54,904	564	36,623	490	18,973	319
F: 40 001 – 50 000	76,837	671	68,382	619	57,858	609	30,442	410
G: 50 001 – 60 000	81,367	691	73,186	675	69,431	684	40,978	469
H: 60 001 – 70 000	102,493	774	81,429	699	89,338	794	48,388	541
I: 70 001 – 80 000	111,853	766	99,944	747	105,742	857	55,404	576
J: 80 001 – 90 000	115,675	771	92,896	708	120,380	895	66,114	632
K: 90 000 – 100 000	102,033	671	103,030	719	119,434	925	72,190	662
L: 100 001 – 110 000	89,996	595	84,809	620	125,104	873	81,584	720
M: 110 001 – 120 000	73,274	496	78,222	576	97,385	771	89,930	709
N: 120 001 – 130 000	57,392	431	69,077	489	104,204	767	74,375	641
O: 130 001 – 140 000	48,669	361	52,346	419	88,501	646	76,448	633
P: 140 001 – 150 000	37,333	304	42,493	348	71,770	551	71,270	568
Q: 150 001 – 200 000	117,583	1,024	126,993	1,166	214,993	1,804	217,623	1,938
R: 200 001 – 300 000	85,744	828	97,539	981	192,043	1,730	191,771	1,892
S: 300 001 – 400 000	22,796	265	27,919	328	73,933	700	81,061	832
T: 400 001 – 500 000	7,279	102	9,623	136	33,614	337	37,871	405
U: 500 001 – 750 000	4,958	87	6,605	113	30,680	332	34,661	411
V: 750 001 – 1 000 000	1,096	23	1,491	30	9,750	110	11,094	140
W: 1 000 001 – 2 000 000	593	17	875	25	9,161	110	10,020	128
X: 2 000 001 – 5 000 000	132	4	205	7	2,649	34	2,781	38
Y: 5 000 001 +	29	1	45	2	475	6	524	11
Total	1,326,597	11,393	1,281,635	11,856	1,752,851	15,984	1,374,243	14,719

Table A2.6.8: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	461	22	423	24	651	52	713	257
B: = 0	2	–	–	–	3	–	2	–
C: 1 – 20 000	438	12	323	11	385	13	389	16
D: 20 001 – 30 000	429	11	283	7	333	12	290	11
E: 30 001 – 40 000	579	13	476	12	460	13	425	14
F: 40 001 – 50 000	634	14	534	13	482	14	590	17
G: 50 001 – 60 000	737	15	565	13	628	18	633	18
H: 60 001 – 70 000	771	16	632	15	758	21	787	22
I: 70 001 – 80 000	775	16	694	16	723	18	829	23
J: 80 001 – 90 000	836	16	676	15	753	18	849	21
K: 90 000 – 100 000	790	16	681	14	724	19	897	23
L: 100 001 – 110 000	708	14	652	14	714	19	983	24
M: 110 001 – 120 000	572	11	608	13	684	17	936	24
N: 120 001 – 130 000	554	12	527	11	606	15	968	24
O: 130 001 – 140 000	483	10	449	11	500	14	908	23
P: 140 001 – 150 000	389	9	399	9	488	14	840	21
Q: 150 001 – 200 000	1,503	39	1,476	40	1,717	53	2,695	75
R: 200 001 – 300 000	1,594	44	1,596	48	1,912	68	2,846	96
S: 300 001 – 400 000	730	22	792	27	928	40	1,461	61
T: 400 001 – 500 000	403	14	434	16	529	24	775	35
U: 500 001 – 750 000	348	14	450	20	586	31	830	43
V: 750 001 – 1 000 000	139	5	171	8	198	12	306	19
W: 1 000 001 – 2 000 000	158	10	178	11	219	15	314	22
X: 2 000 001 – 5 000 000	36	2	49	3	75	7	120	9
Y: 5 000 001 +	6	–	10	1	14	1	21	3
Total	14,075	357	13,078	374	15,070	527	20,407	905

Table A2.6.10: Individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1,026	37	845	26	747	23	633	23
B: = 0	30	1	12	–	11	–	3	–
C: 1 – 20 000	2,494	35	1,685	22	1,341	20	715	12
D: 20 001 – 30 000	3,848	67	2,107	36	1,388	24	666	12
E: 30 001 – 40 000	7,060	132	4,854	90	2,939	58	1,265	27
F: 40 001 – 50 000	9,119	175	6,128	112	4,200	82	2,299	49
G: 50 001 – 60 000	11,859	238	8,001	152	5,413	110	2,844	61
H: 60 001 – 70 000	14,053	293	9,983	196	6,795	143	3,880	86
I: 70 001 – 80 000	16,440	358	11,859	246	8,371	182	4,726	106
J: 80 001 – 90 000	17,466	399	13,113	281	9,549	219	5,523	134
K: 90 000 – 100 000	18,428	445	13,789	314	10,649	256	6,430	161
L: 100 001 – 110 000	18,808	474	14,837	347	11,386	286	7,060	186
M: 110 001 – 120 000	19,680	526	15,325	378	11,876	309	7,924	213
N: 120 001 – 130 000	19,812	554	15,949	408	12,207	328	8,405	234
O: 130 001 – 140 000	19,978	583	16,307	434	12,807	358	8,724	254
P: 140 001 – 150 000	19,361	580	16,630	464	13,249	385	9,144	279
Q: 150 001 – 200 000	89,048	2,930	79,058	2,372	65,476	2,055	48,759	1,584
R: 200 001 – 300 000	113,950	4,488	117,425	4,085	109,135	3,894	90,620	3,304
S: 300 001 – 400 000	59,980	2,824	66,472	2,717	67,289	2,754	60,951	2,509
T: 400 001 – 500 000	28,755	1,466	34,098	1,486	38,467	1,662	38,574	1,701
U: 500 001 – 750 000	26,345	1,472	32,108	1,499	37,969	1,749	39,751	1,833
V: 750 001 – 1 000 000	8,301	497	10,343	513	12,290	606	13,157	656
W: 1 000 001 – 2 000 000	7,144	458	9,440	476	11,326	578	11,881	613
X: 2 000 001 – 5 000 000	1,712	126	2,498	135	3,298	177	3,273	178
Y: 5 000 001 +	230	19	365	18	531	28	646	36
Total	534,927	19,178	503,231	16,807	458,709	16,287	377,853	14,251

Table A2.6.12: Individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	504	15	528	17	526	18	695	85
B: = 0	16	–	10	–	4	–	7	–
C: 1 – 20 000	663	13	593	12	653	15	614	14
D: 20 001 – 30 000	559	11	483	11	513	12	519	12
E: 30 001 – 40 000	696	14	676	14	715	16	667	15
F: 40 001 – 50 000	690	15	652	14	775	16	899	19
G: 50 001 – 60 000	791	16	691	16	836	19	875	20
H: 60 001 – 70 000	688	15	604	14	811	19	943	21
I: 70 001 – 80 000	672	16	622	14	735	18	967	22
J: 80 001 – 90 000	612	14	639	15	737	17	874	20
K: 90 000 – 100 000	596	15	579	14	716	18	895	21
L: 100 001 – 110 000	570	14	533	13	653	16	851	22
M: 110 001 – 120 000	545	13	518	13	646	17	799	19
N: 120 001 – 130 000	490	12	496	13	600	16	760	21
O: 130 001 – 140 000	465	12	458	12	556	15	793	21
P: 140 001 – 150 000	428	11	441	12	510	16	708	19
Q: 150 001 – 200 000	1,732	51	1,839	57	2,158	64	3,019	86
R: 200 001 – 300 000	1,845	65	2,222	77	2,578	92	3,807	127
S: 300 001 – 400 000	846	36	1,050	44	1,298	54	2,050	84
T: 400 001 – 500 000	434	20	547	25	757	36	1,134	49
U: 500 001 – 750 000	375	19	524	26	792	44	1,283	68
V: 750 001 – 1 000 000	117	6	186	10	246	15	373	22
W: 1 000 001 – 2 000 000	111	5	152	10	177	11	364	25
X: 2 000 001 – 5 000 000	21	1	32	2	55	4	69	5
Y: 5 000 001 +	5	1	4	–	7	1	12	1
Total	14,471	410	15,079	456	18,054	568	23,977	817

Table A2.6.14: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2,800	125	2,500	177	2,093	113	1,827	187
B: = 0	74	3	61	4	110	8	197	18
C: 1 – 20 000	4,334	89	3,336	86	2,586	62	1,592	40
D: 20 001 – 30 000	3,741	85	2,774	68	2,099	53	1,139	34
E: 30 001 – 40 000	5,361	111	4,232	100	3,036	76	1,691	44
F: 40 001 – 50 000	5,343	113	4,136	106	3,351	85	2,250	60
G: 50 001 – 60 000	5,348	120	4,396	112	3,553	88	2,236	57
H: 60 001 – 70 000	5,429	118	4,350	117	3,809	95	2,331	58
I: 70 001 – 80 000	5,511	125	4,549	117	3,821	91	2,404	65
J: 80 001 – 90 000	5,291	119	4,386	115	3,980	95	2,419	60
K: 90 000 – 100 000	5,168	110	4,338	117	4,022	96	2,447	62
L: 100 001 – 110 000	5,140	113	4,296	115	3,894	92	2,502	61
M: 110 001 – 120 000	4,978	113	4,211	113	3,829	92	2,555	66
N: 120 001 – 130 000	4,704	104	4,197	113	3,906	91	2,467	64
O: 130 001 – 140 000	4,532	111	3,950	112	3,683	96	2,501	62
P: 140 001 – 150 000	4,354	102	3,793	106	3,424	90	2,426	62
Q: 150 001 – 200 000	17,838	477	15,821	473	14,851	426	10,789	304
R: 200 001 – 300 000	21,637	713	19,892	728	19,766	677	14,798	493
S: 300 001 – 400 000	10,675	428	10,044	484	10,748	484	8,893	371
T: 400 001 – 500 000	5,387	271	5,304	312	6,103	328	5,287	258
U: 500 001 – 750 000	5,309	302	5,524	389	6,476	442	5,850	399
V: 750 001 – 1 000 000	1,869	131	1,844	152	2,230	194	2,084	183
W: 1 000 001 – 2 000 000	1,761	130	1,799	170	2,118	213	2,030	228
X: 2 000 001 – 5 000 000	494	23	515	46	649	66	672	109
Y: 5 000 001 +	102	9	103	12	168	18	163	23
Total	137,180	4,143	120,351	4,442	114,305	4,173	83,550	3,368

