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Table 3.1: Number of companies, 2005 – 2008

Number	Registered¹	Assessed
2005	1,054,969	552,368
2006	1,218,905	575,461
2007	1,584,002	379,907
2008	1,834,009	189,873

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

Table 3.2: Companies: Provisional tax payments by tax year paid, 2003/04 – 2008/09

R million						
Tax year (down)	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
2001	313	71	30	32	4	1
2002	12,063	322	174	106	124	3
2003	32,379	5,673	281	96	115	30
2004	16,305	40,831	6,627	353	150	56
2005	61	23,847	51,176	7,463	338	167
2006	3	44	30,124	68,201	8,047	463
2007	28	9	29	42,201	82,849	9,140
2008	1	1	6	515	49,991	98,032
2009	–	12	–	–	159	56,614
Total¹	61,151	70,810	88,447	118,968	141,777	164,505
prior to y-1	313	394	485	587	731	720
y-1	12,063	5,673	6,627	7,463	8,047	9,140
y	32,379	40,831	51,176	68,201	82,849	98,032
y+1	16,305	23,847	30,124	42,201	49,991	56,614
post y+1	92	65	35	515	159	–
Total	61,151	70,810	88,447	118,968	141,777	164,505
prior to y-1	0.5%	0.6%	0.5%	0.5%	0.5%	0.4%
y-1	19.7%	8.0%	7.5%	6.3%	5.7%	5.6%
y	52.9%	57.7%	57.9%	57.3%	58.4%	59.6%
y+1	26.7%	33.7%	34.1%	35.5%	35.3%	34.4%
post y+1	0.2%	0.1%	0.0%	0.4%	0.1%	0.0%
Total	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 A1.5.3.

Table A3.1.1: Companies: Provisional tax payments by sector, 2003/04 – 2008/09

Sector R million	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09 ¹
Agencies and other services	1,636	2,061	2,316	3,383	2,940	3,679
Agriculture, forestry and fishing	946	914	706	927	1,684	2,056
Bricks, ceramic, glass, cement and similar products	1,225	1,317	1,620	2,073	1,774	1,315
Catering and accommodation	505	611	769	971	1,141	1,171
Chemicals and chemical, rubber and plastic products	1,769	2,272	2,145	2,208	3,030	3,728
Clothing and footwear	193	270	322	360	405	372
Coal and petroleum products	2,889	4,441	5,256	7,044	8,032	10,191
Construction	693	962	1,306	1,930	2,864	4,537
Educational services	36	59	63	93	170	255
Electricity, gas and water	207	150	836	1,921	1,147	867
Employment (director of a company/member of CC)	216	291	310	417	563	766
Financing, insurance, real estate and business services	16,417	19,488	22,074	31,164	39,077	47,173
Food, drink and tobacco	3,140	4,099	4,693	5,046	4,474	3,841
Leather, leather goods and fur (excl. footwear and clothing)	46	74	19	26	64	38
Long term insurance	3,441	5,338	5,698	5,760	10,735	8,171
Machinery and related items	1,359	1,454	1,589	1,983	3,050	4,142
Medical, dental and other health and veterinary services	995	1,235	1,454	1,567	1,712	1,891
Metal and metal products	2,631	3,075	4,416	5,274	6,575	9,942
Mining and quarrying	6,799	2,624	5,001	11,441	14,839	21,981
Other manufacturing industries	1,548	1,788	1,958	2,184	2,254	2,584
Paper, printing and publishing	1,404	806	674	767	1,068	1,309
Personal and household services	34	45	53	68	93	119
Recreation and cultural services	552	816	1,105	1,597	2,032	2,007
Research and scientific institutes	52	60	49	66	55	79
Retail trade	3,282	4,320	5,692	7,594	8,214	8,698
Scientific, optical and similar equipment	86	82	107	129	206	233
Social and related community services	19	23	24	34	15	18
Specialised repair services	113	134	162	188	260	337
Textiles	161	194	148	138	318	357
Transport equipment	59	76	74	118	173	223
Transport, storage and communications	3,639	5,901	11,008	12,163	12,572	11,235
Vehicles, parts and accessories	2,541	3,177	3,995	5,317	4,774	4,658
Wholesale trade	2,140	2,807	3,019	3,680	5,617	5,959
Wood, wood products and furniture	170	258	292	432	362	374
Other	352	465	614	1,003	247	212
Total²	61,294	71,687	89,565	119,068	142,533	164,516

1. All figures relating to 2008/09 are unaudited.

2. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.5.3.

Table A3.1.3: Companies: Provisional tax payments by sector, 2003/04 – 2008/09 [percentage year-on-year]

Sector	2004/05	2005/06	2006/07	2007/08	2008/09
Agencies and other services	26.0%	12.4%	46.1%	-13.1%	25.1%
Agriculture, forestry and fishing	-3.4%	-22.8%	31.3%	81.6%	22.1%
Bricks, ceramic, glass, cement and similar products	7.5%	23.0%	28.0%	-14.4%	-25.9%
Catering and accommodation	21.0%	25.9%	26.2%	17.5%	2.6%
Chemicals and chemical, rubber and plastic products	28.4%	-5.6%	3.0%	37.2%	23.1%
Clothing and footwear	40.1%	19.1%	11.7%	12.7%	-8.3%
Coal and petroleum products	53.7%	18.3%	34.0%	14.0%	26.9%
Construction	38.8%	35.8%	47.8%	48.4%	58.4%
Educational services	65.0%	5.8%	49.1%	82.2%	50.1%
Electricity, gas and water	-27.5%	456.7%	129.7%	-40.3%	-24.4%
Employment (director of a company/member of CC)	34.4%	6.6%	34.4%	35.1%	36.1%
Financing, insurance, real estate and business services	18.7%	13.3%	41.2%	25.4%	20.7%
Food, drink and tobacco	30.5%	14.5%	7.5%	-11.3%	-14.2%
Leather, leather goods and fur (excl. footwear and clothing)	60.7%	-75.0%	41.9%	143.7%	-41.3%
Long term insurance	55.1%	6.7%	1.1%	86.4%	-23.9%
Machinery and related items	7.0%	9.3%	24.8%	53.8%	35.8%
Medical, dental and other health and veterinary services	24.2%	17.7%	7.7%	9.3%	10.4%
Metal	16.9%	43.6%	19.5%	24.7%	51.2%
Mining and quarrying	-61.4%	90.6%	128.8%	29.7%	48.1%
Other manufacturing industries	15.5%	9.5%	11.5%	3.2%	14.6%
Paper, printing and publishing	-42.6%	-16.4%	13.8%	39.2%	22.6%
Personal and household services	34.9%	16.0%	30.0%	36.8%	27.3%
Recreation and cultural services	47.6%	35.5%	44.5%	27.2%	-1.2%
Research and scientific institutes	16.1%	-19.3%	36.3%	-16.7%	44.1%
Retail trade	31.6%	31.8%	33.4%	8.2%	5.9%
Scientific, optical and similar equipment	-4.7%	31.8%	20.4%	58.8%	13.2%
Social and related community services	19.7%	1.4%	45.1%	-57.3%	21.7%
Specialised repair services	18.8%	20.6%	16.0%	38.2%	29.5%
Textiles	20.3%	-23.8%	-6.3%	129.3%	12.4%
Transport equipment	29.5%	-2.7%	58.6%	46.9%	28.9%
Transport, storage and communications	62.2%	86.5%	10.5%	3.4%	-10.6%
Vehicles, parts and accessories	25.1%	25.8%	33.1%	-10.2%	-2.4%
Wholesale trade	31.1%	7.5%	21.9%	52.6%	6.1%
Wood, wood products and furniture	52.1%	13.0%	48.0%	-16.3%	3.5%
Other	32.0%	32.1%	63.4%	-75.4%	-14.0%
Total	17.0%	24.9%	32.9%	19.7%	15.4%

Table A3.2.1: Companies: Taxable income and tax assessed by taxable income group, 2005 – 2008

Taxable income groups	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: < -10 000 000	1,972	-140,249	229	1,816	-123,955	325	1,191	-118,258	288	385	-12,455	-
B: -5 000 001 to -10 000 000	1,581	-11,131	6	1,560	-10,890	1	1,299	-9,006	-	577	-4,012	5
C: -1 000 001 to -5 000 000	10,373	-21,740	1	10,288	-21,338	3	8,586	-17,683	3	4,613	-9,319	-
D: -500 001 to -1 000 000	10,670	-7,489	1	10,978	-7,689	-	9,127	-6,368	-	5,171	-3,617	-
E: -250 001 to -500 000	17,461	-6,150	7	17,263	-6,073	1	14,271	-5,030	1	8,072	-2,855	-
F: -100 001 to -250 000	31,522	-5,070	1	31,126	-5,033	-	23,940	-3,883	-	12,978	-2,117	-
G: -1 to -100 000	118,200	-3,240	2	111,702	-3,118	-	76,265	-2,214	4	39,609	-1,167	-
H: = 0	212,618	-	47	219,994	-	42	104,909	-	38	34,961	-	52
I: 1 to 100 000	88,891	2,324	661	100,081	2,752	655	73,354	2,149	465	41,379	1,264	270
J: 100 001 to 250 000	22,474	3,608	1,022	27,044	4,390	1,098	23,009	3,744	885	14,124	2,312	537
K: 250 001 to 500 000	12,952	4,583	1,354	15,680	5,529	1,506	15,371	5,408	1,354	10,073	3,557	868
L: 500 001 to 750 000	5,722	3,492	1,043	6,804	4,154	1,191	6,628	4,052	1,127	4,315	2,643	725
M: 750 001 to 1 000 000	3,292	2,855	855	3,978	3,442	998	4,090	3,551	1,010	2,559	2,214	621
N: 1 000 001 to 2 500 000	7,503	11,700	3,501	8,739	13,609	3,973	9,078	14,214	4,117	5,979	9,382	2,697
O: 2 500 001 to 5 000 000	3,201	11,197	3,343	3,739	13,068	3,822	4,032	14,173	4,138	2,546	8,885	2,577
P: 5 000 001 to 7 500 000	1,196	7,298	2,165	1,381	8,443	2,458	1,441	8,778	2,564	923	5,631	1,631
Q: 7 500 001 to 10 000 000	604	5,194	1,536	727	6,292	1,833	831	7,151	2,083	502	4,335	1,256
R: 10 000 001 to 25 000 000	1,153	18,009	5,319	1,418	21,732	6,406	1,509	23,238	6,757	787	11,893	3,450
S: 25 000 001 to 50 000 000	449	15,593	4,602	539	18,757	5,484	485	16,897	4,979	203	7,028	2,024
T: 50 000 001 to 75 000 000	165	10,163	2,984	193	11,800	3,450	158	9,677	2,813	49	2,982	849
U: 75 000 001 to 100 000 000	75	6,508	2,049	93	7,891	2,298	79	6,824	1,987	16	1,477	426
V: 100 000 001 to 200 000 000	125	16,976	4,958	146	21,296	6,217	112	15,142	4,404	30	4,007	1,164
W: 200 000 001 +	169	158,369	46,668	172	187,025	54,328	142	149,583	43,416	22	25,204	7,283
Total	552,368		82,358	575,461		96,087	379,907		82,434	189,873		26,435
Total < 0 taxable income	191,779	-195,069	248	184,733	-178,094	330	134,679	-162,442	296	71,405	-35,542	5
Total = 0 taxable income	212,618	-	47	219,994	-	42	104,909	-	38	34,961	-	52
Total > 0 taxable income	147,971	277,868	82,063	170,734	330,180	95,716	140,319	284,582	82,099	83,507	92,815	26,379
Total	552,368		82,358	575,461		96,087	379,907		82,434	189,873		26,435
Percentage												
Total < 0 taxable income	34.7%			32.1%			35.5%			37.6%		
Total = 0 taxable income	38.5%			38.2%			27.6%			18.4%		
Total > 0 taxable income	26.8%			29.7%			36.9%			44.0%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.3.1: Companies: Taxable income and tax assessed by sector (all companies), 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	82,453	-1,150	2,023	124,047	2,076	3,506	44,829	-37,097	2,497	8,467	1,759	822
Agriculture, forestry and fishing	13,037	-10,338	586	11,620	-9,246	779	11,259	-12,539	1,292	6,308	-2,766	440
Bricks, ceramic, glass, cement and similar products	1,450	3,821	1,299	1,288	3,861	1,313	1,539	1,286	540	738	432	181
Catering and accommodation	11,445	-1,582	683	10,837	-1,235	747	9,837	-1,239	543	5,230	-647	240
Chemicals and chemical, rubber and plastic products	2,963	2,050	1,881	2,510	2,445	1,753	2,988	2,396	1,820	1,565	1,009	446
Clothing and footwear	1,987	26	278	1,605	115	273	1,875	334	229	895	165	98
Coal and petroleum products	506	11,381	5,056	412	16,394	5,718	652	20,207	6,163	325	135	83
Construction	37,689	715	1,248	35,698	1,246	1,681	22,542	5,058	2,374	10,608	3,877	1,556
Educational services	4,401	-210	92	3,918	-151	119	2,637	197	153	1,234	44	40
Electricity, gas and water	1,862	-448	205	1,744	5,285	1,616	1,133	3,996	1,657	576	339	110
Employment (director of a company/member of CC)	686	23	16	904	291	90	2,734	1,697	524	22	1,414	397
Financing, insurance, real estate and business services	201,850	16,840	23,639	197,327	23,741	23,875	126,337	40,300	20,379	68,216	12,709	7,319
Food, drink and tobacco	3,434	8,459	4,280	3,088	9,073	4,336	3,111	6,200	3,027	1,643	-155	266
Leather, leather goods and fur (excl. footwear and clothing)	246	-982	23	220	-446	31	228	131	68	114	28	14
Long term insurance	175	9,434	4,811	160	10,588	5,337	159	544	2,229	65	874	271
Machinery and related items	5,991	2,425	1,418	5,227	3,882	1,684	6,439	6,366	2,298	3,577	2,689	914
Medical, dental and other health and veterinary services	5,201	2,691	1,225	5,107	3,573	1,335	4,137	3,685	1,269	2,259	1,032	350
Metal	5,323	7,209	3,958	4,354	10,763	4,332	4,616	7,671	2,896	2,629	2,324	843
Mining and quarrying	898	6,657	4,024	729	14,212	5,239	247	11,055	3,334	54	-18	5
Other manufacturing industries	9,349	-1,338	2,007	8,353	-3,774	1,721	4,368	-1,898	1,248	2,214	1,364	625
Paper, printing and publishing	3,638	127	670	3,070	-497	651	3,113	1,453	861	1,622	384	210
Personal and household services	5,169	-156	62	4,599	-154	59	3,538	-60	66	1,952	-17	34
Recreation and cultural services	4,339	476	891	3,653	3,060	1,481	2,975	4,028	1,488	1,569	257	159
Research and scientific institutes	745	-489	50	712	-468	41	633	-142	65	283	-51	36
Retail trade	63,081	10,444	5,374	63,015	14,914	6,248	42,827	11,690	4,816	22,080	3,468	1,644
Scientific, optical and similar equipment	518	153	98	502	158	84	652	374	159	325	211	83
Social and related community services	9,335	-85	2	10,643	-78	4	7,583	-36	14	1,925	2	6
Specialised repair services	5,012	-762	197	4,237	-945	185	3,567	-742	179	2,026	367	133
Textiles	1,159	-2,009	102	891	-1,884	150	985	-1,198	84	460	-261	63
Transport equipment	466	23	62	445	135	85	766	97	102	413	117	66
Transport, storage and communications	16,149	-2,270	6,742	15,107	16,167	10,291	10,278	15,141	8,437	5,060	16,978	5,640
Vehicles, parts and accessories	4,649	9,627	3,465	4,058	14,123	4,799	5,255	10,822	3,774	2,814	1,514	559
Wholesale trade	20,040	5,367	2,957	17,280	6,394	3,014	12,202	12,811	4,486	6,369	3,113	1,193
Wood, wood products and furniture	2,397	-224	301	2,063	-280	324	2,196	415	307	1,179	175	131
Other ¹	24,725	6,893	2,632	26,038	8,751	3,186	31,670	9,136	3,056	25,057	4,409	1,458
Total	552,368		82,358	575,461		96,087	379,907		82,434	189,873		26,435

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

Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2005 – 2008

Economic activity 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)
<i>Primary sector</i>												
Agriculture, forestry and fishing	13,037	-10,338	586	11,620	-9,246	779	11,259	-12,539	1,292	6,308	-2,766	440
Mining and quarrying	898	6,657	4,024	729	14,212	5,239	247	11,055	3,334	54	-18	5
<i>Secondary sector</i>												
Manufacturing	39,427	31,121	21,432	34,028	39,944	22,455	33,528	43,833	19,800	17,699	8,617	4,024
Bricks, ceramic, glass, cement and similar products	1,450	3,821	1,299	1,288	3,861	1,313	1,539	1,286	540	738	432	181
Chemicals and chemical, rubber and plastic products	2,963	2,050	1,881	2,510	2,445	1,753	2,988	2,396	1,820	1,565	1,009	446
Clothing and footwear	1,987	26	278	1,605	115	273	1,875	334	229	895	165	98
Coal and petroleum products	506	11,381	5,056	412	16,394	5,718	652	20,207	6,163	325	135	83
Food, drink and tobacco	3,434	8,459	4,280	3,088	9,073	4,336	3,111	6,200	3,027	1,643	-155	266
Leather, leather goods and fur (excl. footwear and clothing)	246	-982	23	220	-446	31	228	131	68	114	28	14
Machinery and related items	5,991	2,425	1,418	5,227	3,882	1,684	6,439	6,366	2,298	3,577	2,689	914
Metal	5,323	7,209	3,958	4,354	10,763	4,332	4,616	7,671	2,896	2,629	2,324	843
Other manufacturing industries	9,349	-1,338	2,007	8,353	-3,774	1,721	4,368	-1,898	1,248	2,214	1,364	625
Paper, printing and publishing	3,638	127	670	3,070	-497	651	3,113	1,453	861	1,622	384	210
Scientific, optical and similar equipment	518	153	98	502	158	84	652	374	159	325	211	83
Textiles	1,159	-2,009	102	891	-1,884	150	985	-1,198	84	460	-261	63
Transport equipment	466	23	62	445	135	85	766	97	102	413	117	66
Wood, wood products and furniture	2,397	-224	301	2,063	-280	324	2,196	415	307	1,179	175	131
Electricity, gas and water	1,862	-448	205	1,744	5,285	1,616	1,133	3,996	1,657	576	339	110
Construction	37,689	715	1,248	35,698	1,246	1,681	22,542	5,058	2,374	10,608	3,877	1,556
<i>Tertiary sector</i>												
Wholesale and retail trade, catering and accommodation	104,227	23,094	12,677	99,427	33,250	14,992	73,688	33,341	13,799	38,519	7,815	3,768
Catering and accommodation	11,445	-1,582	683	10,837	-1,235	747	9,837	-1,239	543	5,230	-647	240
Retail trade	63,081	10,444	5,374	63,015	14,914	6,248	42,827	11,690	4,816	22,080	3,468	1,644
Specialised repair services	5,012	-762	197	4,237	-945	185	3,567	-742	179	2,026	367	133
Vehicles, parts and accessories	4,649	9,627	3,465	4,058	14,123	4,799	5,255	10,822	3,774	2,814	1,514	559
Wholesale trade	20,040	5,367	2,957	17,280	6,394	3,014	12,202	12,811	4,486	6,369	3,113	1,193
Transport, storage and communications	16,149	-2,270	6,742	15,107	16,167	10,291	10,278	15,141	8,437	5,060	16,978	5,640

Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2005 – 2008 (continued)

Economic activity 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)
Financial intermediation, insurance, real-estate and business services	285,909	24,659	30,539	323,150	36,228	32,849	174,692	5,301	25,694	77,053	16,704	8,845
Agencies and other services	82,453	-1,150	2,023	124,047	2,076	3,506	44,829	-37,097	2,497	8,467	1,759	822
Employment (director of a company/member of CC)	686	23	16	904	291	90	2,734	1,697	524	22	1,414	397
Financing, insurance, real estate and business services	201,850	16,840	23,639	197,327	23,741	23,875	126,337	40,300	20,379	68,216	12,709	7,319
Long term insurance	175	9,434	4,811	160	10,588	5,337	159	544	2,229	65	874	271
Research and scientific institutes	745	-489	50	712	-468	41	633	-142	65	283	-51	36
Community, social and personal services	28,445	2,715	2,272	27,920	6,251	2,998	20,870	7,815	2,990	8,939	1,318	590
Educational services	4,401	-210	92	3,918	-151	119	2,637	197	153	1,234	44	40
Medical, dental and other health and veterinary services	5,201	2,691	1,225	5,107	3,573	1,335	4,137	3,685	1,269	2,259	1,032	350
Personal and household services	5,169	-156	62	4,599	-154	59	3,538	-60	66	1,952	-17	34
Recreation and cultural services	4,339	476	891	3,653	3,060	1,481	2,975	4,028	1,488	1,569	257	159
Social and related community services	9,335	-85	2	10,643	-78	4	7,583	-36	14	1,925	2	6
Other²	24,725	6,893	2,632	26,038	8,751	3,186	31,670	9,136	3,056	25,057	4,409	1,458
Total	552,368		82,358	575,461		96,087	379,907		82,434	189,873		26,435

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

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

Table A3.3.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 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	10,020	6,814	2,021	27,027	12,361	3,499	7,868	8,723	2,497	3,686	2,931	822
Agriculture, forestry and fishing	2,568	1,994	586	2,514	2,722	779	3,121	4,540	1,292	1,969	1,592	440
Bricks, ceramic, glass, cement and similar products	602	4,463	1,299	586	4,529	1,313	727	1,873	540	388	635	181
Catering and accommodation	2,422	2,335	683	2,588	2,600	746	3,290	1,928	543	1,944	870	240
Chemicals and chemical, rubber and plastic products	1,355	6,487	1,881	1,182	6,048	1,751	1,573	6,303	1,820	877	1,576	446
Clothing and footwear	641	940	278	568	891	273	762	809	229	415	353	98
Coal and petroleum products	236	17,354	5,056	211	19,709	5,718	389	21,238	6,163	197	289	83
Construction	7,755	4,211	1,248	8,613	5,869	1,681	8,545	8,383	2,374	5,050	5,537	1,556
Educational services	1,048	317	92	1,117	424	119	1,051	550	153	541	156	40
Electricity, gas and water	525	703	205	557	5,581	1,616	532	5,734	1,657	315	384	110
Employment (director of a company/member of CC)	82	55	16	206	312	90	1,710	1,840	524	12	1,416	397
Financing, insurance, real estate and business services	57,636	79,559	23,635	61,841	82,245	23,874	51,301	70,367	20,378	33,544	25,528	7,313
Food, drink and tobacco	1,118	14,525	4,280	1,044	14,959	4,336	1,283	10,454	3,027	733	935	266
Leather, leather goods and fur (excl. footwear and clothing)	86	78	23	83	109	31	106	213	68	68	52	14
Long term insurance	72	15,066	4,572	59	16,736	5,011	57	6,461	1,936	29	901	270
Machinery and related items	2,659	4,824	1,418	2,516	5,831	1,684	3,359	7,986	2,298	2,096	3,232	914
Medical, dental and other health and veterinary services	2,617	4,164	1,225	2,687	4,634	1,335	2,533	4,434	1,269	1,498	1,260	350
Metal	2,349	13,602	3,958	2,073	14,960	4,332	2,582	10,074	2,896	1,636	2,978	843
Mining and quarrying	258	13,749	4,024	217	18,083	5,239	84	11,502	3,334	21	28	5
Other manufacturing industries	3,066	6,857	2,007	2,939	5,976	1,721	2,073	4,333	1,248	1,204	2,202	625
Paper, printing and publishing	1,288	2,180	638	1,176	2,250	649	1,380	3,003	861	776	760	210
Personal and household services	1,077	213	62	1,118	212	59	1,134	257	66	722	140	34
Recreation and cultural services	997	3,018	891	1,016	5,112	1,481	994	5,149	1,488	599	575	159
Research and scientific institutes	213	173	50	228	139	41	247	229	65	132	127	36
Retail trade	16,815	18,231	5,372	18,663	21,731	6,248	19,616	16,982	4,816	11,911	5,951	1,644
Scientific, optical and similar equipment	221	334	98	247	296	84	327	553	159	182	296	83
Social and related community services	513	6	2	648	13	4	140	46	14	109	21	6
Specialised repair services	1,724	674	197	1,655	671	185	1,595	683	179	1,015	507	133
Textiles	333	348	102	284	515	150	394	312	84	228	227	63
Transport equipment	163	208	62	173	288	85	302	358	102	199	224	66
Transport, storage and communications	4,267	22,608	6,742	4,460	35,524	10,291	3,988	29,159	8,436	2,282	19,538	5,639
Vehicles, parts and accessories	2,004	11,886	3,465	1,899	16,549	4,795	2,740	13,065	3,774	1,532	1,975	559
Wholesale trade	6,377	10,046	2,956	6,202	10,415	3,012	5,448	15,534	4,484	3,214	4,191	1,191
Wood, wood products and furniture	793	1,026	301	758	1,125	324	958	1,084	307	562	467	131
Other ¹	14,071	8,823	2,619	13,579	10,764	3,159	8,110	10,424	3,020	3,821	4,961	1,411
Total	147,971	277,868	82,063	170,734	330,180	95,716	140,319	284,582	82,099	83,507	92,815	26,379

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

Table A3.3.5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 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	15,483	-7,964	1	27,513	-10,284	-	7,816	-45,820	-	3,170	-1,172	-
Agriculture, forestry and fishing	8,533	-12,332	1	7,576	-11,968	-	7,322	-17,078	-	4,041	-4,358	-
Bricks, ceramic, glass, cement and similar products	656	-642	-	535	-667	-	716	-587	-	334	-204	-
Catering and accommodation	5,714	-3,917	-	5,047	-3,835	-	5,451	-3,167	-	3,002	-1,517	-
Chemicals and chemical, rubber and plastic products	1,276	-4,438	-	1,069	-3,602	-	1,232	-3,907	-	648	-567	-
Clothing and footwear	961	-914	-	714	-776	-	879	-474	-	466	-188	-
Coal and petroleum products	200	-5,973	-	149	-3,315	-	220	-1,031	-	117	-154	-
Construction	10,873	-3,496	-	9,550	-4,623	-	8,883	-3,325	-	4,705	-1,661	-
Educational services	1,744	-527	-	1,546	-575	-	1,351	-353	-	643	-112	-
Electricity, gas and water	727	-1,151	-	670	-297	-	496	-1,738	-	236	-45	-
Employment (director of a company/member of CC)	59	-32	-	77	-21	-	591	-143	-	3	-2	-
Financing, insurance, real estate and business services	79,403	-62,719	3	73,000	-58,505	-	50,675	-30,067	1	28,776	-12,818	-
Food, drink and tobacco	1,790	-6,066	-	1,549	-5,886	-	1,605	-4,254	-	859	-1,090	-
Leather, leather goods and fur (excl. footwear and clothing)	127	-1,060	-	105	-554	-	114	-82	-	45	-24	-
Long term insurance	76	-5,632	240	60	-6,147	327	89	-5,917	294	33	-28	1
Machinery and related items	2,678	-2,399	-	2,231	-1,950	-	2,759	-1,620	-	1,403	-543	-
Medical, dental and other health and veterinary services	1,818	-1,473	-	1,604	-1,061	-	1,313	-749	-	666	-228	-
Metal	2,350	-6,392	-	1,839	-4,197	-	1,862	-2,403	-	945	-654	-
Mining and quarrying	359	-7,092	-	279	-3,871	-	107	-447	-	27	-47	-
Other manufacturing industries	3,964	-8,195	-	3,345	-9,749	-	1,984	-6,231	-	958	-838	-
Paper, printing and publishing	1,772	-2,053	-	1,448	-2,747	-	1,526	-1,550	-	793	-375	-
Personal and household services	2,327	-369	-	2,028	-366	-	1,986	-317	-	1,131	-157	-
Recreation and cultural services	2,208	-2,542	-	1,788	-2,052	-	1,700	-1,121	-	890	-317	-
Research and scientific institutes	345	-662	-	309	-607	-	290	-371	-	132	-178	-
Retail trade	22,952	-7,786	-	21,219	-6,817	-	15,883	-5,292	-	8,362	-2,483	-
Scientific, optical and similar equipment	228	-181	-	199	-138	-	285	-179	-	136	-85	-
Social and related community services	267	-91	-	235	-91	-	176	-81	-	46	-19	-
Specialised repair services	2,485	-1,435	-	1,891	-1,615	-	1,787	-1,425	-	966	-140	-
Textiles	560	-2,356	-	420	-2,399	-	513	-1,510	-	221	-488	-
Transport equipment	233	-184	-	208	-153	-	374	-261	-	197	-107	-
Transport, storage and communications	6,420	-24,878	-	5,609	-19,357	-	4,623	-14,018	-	2,420	-2,560	-
Vehicles, parts and accessories	2,083	-2,260	-	1,687	-2,426	-	2,240	-2,243	-	1,214	-461	-
Wholesale trade	7,369	-4,679	-	6,117	-4,021	-	4,372	-2,723	-	2,120	-1,078	-
Wood, wood products and furniture	1,195	-1,250	-	967	-1,405	-	1,118	-670	-	596	-292	-
Other ¹	2,544	-1,929	4	2,150	-2,013	3	2,341	-1,288	1	1,104	-553	4
Total	191,779	-195,069	248	184,733	-178,094	330	134,679	-162,442	296	71,405	-35,542	5

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

Table A3.3.6: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2005 – 2008

Sector	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	56,950	2	69,507	7	29,145	–	1,611	–
Agriculture, forestry and fishing	1,936	–	1,530	–	816	–	298	–
Bricks, ceramic, glass, cement and similar products	192	–	167	–	96	–	16	–
Catering and accommodation	3,309	–	3,202	–	1,096	–	284	–
Chemicals and chemical, rubber and plastic products	332	–	259	2	183	–	40	–
Clothing and footwear	385	–	323	–	234	–	14	–
Coal and petroleum products	70	–	52	–	43	–	11	–
Construction	19,061	–	17,535	–	5,114	–	853	–
Educational services	1,609	–	1,255	–	235	–	50	–
Electricity, gas and water	610	–	517	–	105	–	25	–
Employment (director of a company/member of CC)	545	–	621	–	433	–	7	–
Financing, insurance, real estate and business services	64,811	1	62,486	2	24,361	1	5,896	6
Food, drink and tobacco	526	–	495	–	223	–	51	–
Leather, leather goods and fur (excl. footwear and clothing)	33	–	32	–	8	–	1	–
Long term insurance	27	–	41	–	13	–	3	–
Machinery and related items	654	–	480	–	321	–	78	–
Medical, dental and other health and veterinary services	766	–	816	–	291	–	95	–
Metal	624	–	442	–	172	–	48	–
Mining and quarrying	281	–	233	–	56	–	6	–
Other manufacturing industries	2,319	–	2,069	–	311	–	52	–
Paper, printing and publishing	578	32	446	3	207	–	53	–
Personal and household services	1,765	–	1,453	–	418	–	99	–
Recreation and cultural services	1,134	–	849	–	281	–	80	–
Research and scientific institutes	187	–	175	–	96	–	19	–
Retail trade	23,314	1	23,133	–	7,328	–	1,807	–
Scientific, optical and similar equipment	69	–	56	–	40	–	7	–
Social and related community services	8,555	–	9,760	–	7,267	–	1,770	–
Specialised repair services	803	–	691	–	185	–	45	–
Textiles	266	–	187	–	78	–	11	–
Transport equipment	70	–	64	–	90	–	17	–
Transport, storage and communications	5,462	1	5,038	–	1,667	1	358	1
Vehicles, parts and accessories	562	–	472	4	275	–	68	–
Wholesale trade	6,294	1	4,961	1	2,382	2	1,035	2
Wood, wood products and furniture	409	–	338	–	120	–	21	–
Other ¹	8,110	10	10,309	24	21,219	34	20,132	43
Total	212,618	47	219,994	42	104,909	38	34,961	52

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

Table A3.4.1: Companies: Number with assessed losses and profits by sector, 2005 – 2008

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Number												
Agencies and other services	72,433	10,020	82,453	97,020	27,027	124,047	36,961	7,868	44,829	4,781	3,686	8,467
Agriculture, forestry and fishing	10,469	2,568	13,037	9,106	2,514	11,620	8,138	3,121	11,259	4,339	1,969	6,308
Bricks, ceramic, glass, cement and similar products	848	602	1,450	702	586	1,288	812	727	1,539	350	388	738
Catering and accommodation	9,023	2,422	11,445	8,249	2,588	10,837	6,547	3,290	9,837	3,286	1,944	5,230
Chemicals and chemical, rubber and plastic products	1,608	1,355	2,963	1,328	1,182	2,510	1,415	1,573	2,988	688	877	1,565
Clothing and footwear	1,346	641	1,987	1,037	568	1,605	1,113	762	1,875	480	415	895
Coal and petroleum products	270	236	506	201	211	412	263	389	652	128	197	325
Construction	29,934	7,755	37,689	27,085	8,613	35,698	13,997	8,545	22,542	5,558	5,050	10,608
Educational services	3,353	1,048	4,401	2,801	1,117	3,918	1,586	1,051	2,637	693	541	1,234
Electricity, gas and water	1,337	525	1,862	1,187	557	1,744	601	532	1,133	261	315	576
Employment (director of a company/member of CC)	604	82	686	698	206	904	1,024	1,710	2,734	10	12	22
Financing, insurance, real estate and business services	144,214	57,636	201,850	135,486	61,841	197,327	75,036	51,301	126,337	34,672	33,544	68,216
Food, drink and tobacco	2,316	1,118	3,434	2,044	1,044	3,088	1,828	1,283	3,111	910	733	1,643
Leather, leather goods and fur (excl. footwear and clothing)	160	86	246	137	83	220	122	106	228	46	68	114
Long term insurance	103	72	175	101	59	160	102	57	159	36	29	65
Machinery and related items	3,332	2,659	5,991	2,711	2,516	5,227	3,080	3,359	6,439	1,481	2,096	3,577
Medical, dental and other health and veterinary services	2,584	2,617	5,201	2,420	2,687	5,107	1,604	2,533	4,137	761	1,498	2,259
Metal	2,974	2,349	5,323	2,281	2,073	4,354	2,034	2,582	4,616	993	1,636	2,629
Mining and quarrying	640	258	898	512	217	729	163	84	247	33	21	54
Other manufacturing industries	6,283	3,066	9,349	5,414	2,939	8,353	2,295	2,073	4,368	1,010	1,204	2,214
Paper, printing and publishing	2,350	1,288	3,638	1,894	1,176	3,070	1,733	1,380	3,113	846	776	1,622
Personal and household services	4,092	1,077	5,169	3,481	1,118	4,599	2,404	1,134	3,538	1,230	722	1,952
Recreation and cultural services	3,342	997	4,339	2,637	1,016	3,653	1,981	994	2,975	970	599	1,569
Research and scientific institutes	532	213	745	484	228	712	386	247	633	151	132	283
Retail trade	46,266	16,815	63,081	44,352	18,663	63,015	23,211	19,616	42,827	10,169	11,911	22,080
Scientific, optical and similar equipment	297	221	518	255	247	502	325	327	652	143	182	325
Social and related community services	8,822	513	9,335	9,995	648	10,643	7,443	140	7,583	1,816	109	1,925
Specialised repair services	3,288	1,724	5,012	2,582	1,655	4,237	1,972	1,595	3,567	1,011	1,015	2,026
Textiles	826	333	1,159	607	284	891	591	394	985	232	228	460
Transport equipment	303	163	466	272	173	445	464	302	766	214	199	413
Transport, storage and communications	11,882	4,267	16,149	10,647	4,460	15,107	6,290	3,988	10,278	2,778	2,282	5,060
Vehicles, parts and accessories	2,645	2,004	4,649	2,159	1,899	4,058	2,515	2,740	5,255	1,282	1,532	2,814
Wholesale trade	13,663	6,377	20,040	11,078	6,202	17,280	6,754	5,448	12,202	3,155	3,214	6,369
Wood, wood products and furniture	1,604	793	2,397	1,305	758	2,063	1,238	958	2,196	617	562	1,179
Other ¹	10,654	14,071	24,725	12,459	13,579	26,038	23,560	8,110	31,670	21,236	3,821	25,057
Total	404,397	147,971	552,368	404,727	170,734	575,461	239,588	140,319	379,907	106,366	83,507	189,873

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

Table A3.4.2: Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of total]

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	17.9%	6.8%	24.7%	24.0%	15.8%	39.8%	15.4%	5.6%	21.0%	4.5%	4.4%	8.9%
Agriculture, forestry and fishing	2.6%	1.7%	4.3%	2.2%	1.5%	3.7%	3.4%	2.2%	5.6%	4.1%	2.4%	6.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.4%	0.6%	0.2%	0.3%	0.5%	0.3%	0.5%	0.9%	0.3%	0.5%	0.8%
Catering and accommodation	2.2%	1.6%	3.9%	2.0%	1.5%	3.6%	2.7%	2.3%	5.1%	3.1%	2.3%	5.4%
Chemicals and chemical, rubber and plastic products	0.4%	0.9%	1.3%	0.3%	0.7%	1.0%	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%
Clothing and footwear	0.3%	0.4%	0.8%	0.3%	0.3%	0.6%	0.5%	0.5%	1.0%	0.5%	0.5%	0.9%
Coal and petroleum products	0.1%	0.2%	0.2%	0.0%	0.1%	0.2%	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%
Construction	7.4%	5.2%	12.6%	6.7%	5.0%	11.7%	5.8%	6.1%	11.9%	5.2%	6.0%	11.3%
Educational services	0.8%	0.7%	1.5%	0.7%	0.7%	1.3%	0.7%	0.7%	1.4%	0.7%	0.6%	1.3%
Electricity, gas and water	0.3%	0.4%	0.7%	0.3%	0.3%	0.6%	0.3%	0.4%	0.6%	0.2%	0.4%	0.6%
Employment (director of a company/member of CC)	0.1%	0.1%	0.2%	0.2%	0.1%	0.3%	0.4%	1.2%	1.6%	0.0%	0.0%	0.0%
Financing, insurance, real estate and business services	35.7%	39.0%	74.6%	33.5%	36.2%	69.7%	31.3%	36.6%	67.9%	32.6%	40.2%	72.8%
Food, drink and tobacco	0.6%	0.8%	1.3%	0.5%	0.6%	1.1%	0.8%	0.9%	1.7%	0.9%	0.9%	1.7%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Machinery and related items	0.8%	1.8%	2.6%	0.7%	1.5%	2.1%	1.3%	2.4%	3.7%	1.4%	2.5%	3.9%
Medical, dental and other health and veterinary services	0.6%	1.8%	2.4%	0.6%	1.6%	2.2%	0.7%	1.8%	2.5%	0.7%	1.8%	2.5%
Metal	0.7%	1.6%	2.3%	0.6%	1.2%	1.8%	0.8%	1.8%	2.7%	0.9%	2.0%	2.9%
Mining and quarrying	0.2%	0.2%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
Other manufacturing industries	1.6%	2.1%	3.6%	1.3%	1.7%	3.1%	1.0%	1.5%	2.4%	0.9%	1.4%	2.4%
Paper, printing and publishing	0.6%	0.9%	1.5%	0.5%	0.7%	1.2%	0.7%	1.0%	1.7%	0.8%	0.9%	1.7%
Personal and household services	1.0%	0.7%	1.7%	0.9%	0.7%	1.5%	1.0%	0.8%	1.8%	1.2%	0.9%	2.0%
Recreation and cultural services	0.8%	0.7%	1.5%	0.7%	0.6%	1.2%	0.8%	0.7%	1.5%	0.9%	0.7%	1.6%
Research and scientific institutes	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.3%
Retail trade	11.4%	11.4%	22.8%	11.0%	10.9%	21.9%	9.7%	14.0%	23.7%	9.6%	14.3%	23.8%
Scientific, optical and similar equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	0.1%	0.2%	0.4%
Social and related community services	2.2%	0.3%	2.5%	2.5%	0.4%	2.8%	3.1%	0.1%	3.2%	1.7%	0.1%	1.8%
Specialised repair services	0.8%	1.2%	2.0%	0.6%	1.0%	1.6%	0.8%	1.1%	2.0%	1.0%	1.2%	2.2%
Textiles	0.2%	0.2%	0.4%	0.1%	0.2%	0.3%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Transport equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%
Transport, storage and communications	2.9%	2.9%	5.8%	2.6%	2.6%	5.2%	2.6%	2.8%	5.5%	2.6%	2.7%	5.3%
Vehicles, parts and accessories	0.7%	1.4%	2.0%	0.5%	1.1%	1.6%	1.0%	2.0%	3.0%	1.2%	1.8%	3.0%
Wholesale trade	3.4%	4.3%	7.7%	2.7%	3.6%	6.4%	2.8%	3.9%	6.7%	3.0%	3.8%	6.8%
Wood, wood products and furniture	0.4%	0.5%	0.9%	0.3%	0.4%	0.8%	0.5%	0.7%	1.2%	0.6%	0.7%	1.3%
Other	2.6%	9.5%	12.1%	3.1%	8.0%	11.0%	9.8%	5.8%	15.6%	20.0%	4.6%	24.5%
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 A3.4.3: Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of sector total]

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	87.8%	12.2%	100.0%	78.2%	21.8%	100.0%	82.4%	17.6%	100.0%	56.5%	43.5%	100.0%
Agriculture, forestry and fishing	80.3%	19.7%	100.0%	78.4%	21.6%	100.0%	72.3%	27.7%	100.0%	68.8%	31.2%	100.0%
Bricks, ceramic, glass, cement and similar products	58.5%	41.5%	100.0%	54.5%	45.5%	100.0%	52.8%	47.2%	100.0%	47.4%	52.6%	100.0%
Catering and accommodation	78.8%	21.2%	100.0%	76.1%	23.9%	100.0%	66.6%	33.4%	100.0%	62.8%	37.2%	100.0%
Chemicals and chemical, rubber and plastic products	54.3%	45.7%	100.0%	52.9%	47.1%	100.0%	47.4%	52.6%	100.0%	44.0%	56.0%	100.0%
Clothing and footwear	67.7%	32.3%	100.0%	64.6%	35.4%	100.0%	59.4%	40.6%	100.0%	53.6%	46.4%	100.0%
Coal and petroleum products	53.4%	46.6%	100.0%	48.8%	51.2%	100.0%	40.3%	59.7%	100.0%	39.4%	60.6%	100.0%
Construction	79.4%	20.6%	100.0%	75.9%	24.1%	100.0%	62.1%	37.9%	100.0%	52.4%	47.6%	100.0%
Educational services	76.2%	23.8%	100.0%	71.5%	28.5%	100.0%	60.1%	39.9%	100.0%	56.2%	43.8%	100.0%
Electricity, gas and water	71.8%	28.2%	100.0%	68.1%	31.9%	100.0%	53.0%	47.0%	100.0%	45.3%	54.7%	100.0%
Employment (director of a company/member of CC)	88.0%	12.0%	100.0%	77.2%	22.8%	100.0%	37.5%	62.5%	100.0%	45.5%	54.5%	100.0%
Financing, insurance, real estate and business services	71.4%	28.6%	100.0%	68.7%	31.3%	100.0%	59.4%	40.6%	100.0%	50.8%	49.2%	100.0%
Food, drink and tobacco	67.4%	32.6%	100.0%	66.2%	33.8%	100.0%	58.8%	41.2%	100.0%	55.4%	44.6%	100.0%
Leather, leather goods and fur (excl. footwear and clothing)	65.0%	35.0%	100.0%	62.3%	37.7%	100.0%	53.5%	46.5%	100.0%	40.4%	59.6%	100.0%
Long term insurance	58.9%	41.1%	100.0%	63.1%	36.9%	100.0%	64.2%	35.8%	100.0%	55.4%	44.6%	100.0%
Machinery and related items	55.6%	44.4%	100.0%	51.9%	48.1%	100.0%	47.8%	52.2%	100.0%	41.4%	58.6%	100.0%
Medical, dental and other health and veterinary services	49.7%	50.3%	100.0%	47.4%	52.6%	100.0%	38.8%	61.2%	100.0%	33.7%	66.3%	100.0%
Metal	55.9%	44.1%	100.0%	52.4%	47.6%	100.0%	44.1%	55.9%	100.0%	37.8%	62.2%	100.0%
Mining and quarrying	71.3%	28.7%	100.0%	70.2%	29.8%	100.0%	66.0%	34.0%	100.0%	61.1%	38.9%	100.0%
Other manufacturing industries	67.2%	32.8%	100.0%	64.8%	35.2%	100.0%	52.5%	47.5%	100.0%	45.6%	54.4%	100.0%
Paper, printing and publishing	64.6%	35.4%	100.0%	61.7%	38.3%	100.0%	55.7%	44.3%	100.0%	52.2%	47.8%	100.0%
Personal and household services	79.2%	20.8%	100.0%	75.7%	24.3%	100.0%	67.9%	32.1%	100.0%	63.0%	37.0%	100.0%
Recreation and cultural services	77.0%	23.0%	100.0%	72.2%	27.8%	100.0%	66.6%	33.4%	100.0%	61.8%	38.2%	100.0%
Research and scientific institutes	71.4%	28.6%	100.0%	68.0%	32.0%	100.0%	61.0%	39.0%	100.0%	53.4%	46.6%	100.0%
Retail trade	73.3%	26.7%	100.0%	70.4%	29.6%	100.0%	54.2%	45.8%	100.0%	46.1%	53.9%	100.0%
Scientific, optical and similar equipment	57.3%	42.7%	100.0%	50.8%	49.2%	100.0%	49.8%	50.2%	100.0%	44.0%	56.0%	100.0%
Social and related community services	94.5%	5.5%	100.0%	93.9%	6.1%	100.0%	98.2%	1.8%	100.0%	94.3%	5.7%	100.0%
Specialised repair services	65.6%	34.4%	100.0%	60.9%	39.1%	100.0%	55.3%	44.7%	100.0%	49.9%	50.1%	100.0%
Textiles	71.3%	28.7%	100.0%	68.1%	31.9%	100.0%	60.0%	40.0%	100.0%	50.4%	49.6%	100.0%
Transport equipment	65.0%	35.0%	100.0%	61.1%	38.9%	100.0%	60.6%	39.4%	100.0%	51.8%	48.2%	100.0%
Transport, storage and communications	73.6%	26.4%	100.0%	70.5%	29.5%	100.0%	61.2%	38.8%	100.0%	54.9%	45.1%	100.0%
Vehicles, parts and accessories	56.9%	43.1%	100.0%	53.2%	46.8%	100.0%	47.9%	52.1%	100.0%	45.6%	54.4%	100.0%
Wholesale trade	68.2%	31.8%	100.0%	64.1%	35.9%	100.0%	55.4%	44.6%	100.0%	49.5%	50.5%	100.0%
Wood, wood products and furniture	66.9%	33.1%	100.0%	63.3%	36.7%	100.0%	56.4%	43.6%	100.0%	52.3%	47.7%	100.0%
Other	43.1%	56.9%	100.0%	47.8%	52.2%	100.0%	74.4%	25.6%	100.0%	84.8%	15.2%	100.0%
Total	73.2%	26.8%	100.0%	70.3%	29.7%	100.0%	63.1%	36.9%	100.0%	56.0%	44.0%	100.0%

Table A3.5.1: Companies: Tax assessed by main industrial sector and taxable income group, 2005

Taxable income groups	2005										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services		
R million											
A: < 0	1	-	-	-	-	1	-	243	-	4	248
B: = 0	-	-	32	-	-	2	1	3	-	10	47
C: 1 to 100 000	11	1	54	2	32	128	18	342	25	47	662
D: 100 001 to 250 000	20	1	104	4	52	205	28	507	44	58	1,022
E: 250 001 to 500 000	29	2	169	5	76	303	40	599	62	70	1,354
F: 500 001 to 750 000	23	4	159	5	57	239	34	427	49	46	1,043
G: 750 001 to 1 000 000	23	2	148	2	50	196	29	337	40	29	855
H: 1 000 001 to 2 500 000	85	12	673	12	196	819	131	1,336	133	103	3,501
I: 2 500 001 to 5 000 000	77	16	780	10	179	695	147	1,236	99	105	3,343
J: 5 000 001 to 7 500 000	43	24	498	-	96	468	108	767	78	83	2,165
K: 7 500 001 to 10 000 000	23	30	413	-	84	321	67	479	69	51	1,536
L: 10 000 001 to 25 000 000	71	80	1,379	21	190	1,053	317	1,838	224	147	5,319
M: 25 000 001 to 50 000 000	98	61	1,262	14	159	809	209	1,571	236	183	4,602
N: 50 000 001 to 75 000 000	19	20	623	21	77	554	187	1,044	223	218	2,984
O: 75 000 001 to 100 000 000	-	-	512	23	-	334	155	805	93	127	2,049
P: 100 000 001 to 200 000 000	-	154	1,174	-	-	949	273	2,040	224	144	4,958
Q: 200 000 001 +	63	3,619	13,451	85	-	5,601	4,999	16,967	675	1,208	46,668
Total	586	4,024	21,432	205	1,248	12,677	6,742	30,539	2,272	2,632	82,358

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 A3.5.3: Companies: Number by main industrial sector and taxable income group, 2005

Taxable income groups	2005										
	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services		
A: < 0	8,533	359	17,990	727	10,873	40,603	6,420	95,366	8,364	2,544	191,779
B: = 0	1,936	281	6,527	610	19,061	34,282	5,462	122,520	13,829	8,110	212,618
C: 1 to 100 000	1,284	77	6,307	306	4,586	16,507	2,328	42,454	3,679	11,363	88,891
D: 100 001 to 250 000	451	28	2,361	89	1,183	4,678	636	10,833	998	1,217	22,474
E: 250 001 to 500 000	289	22	1,613	50	740	2,875	384	5,718	598	663	12,952
F: 500 001 to 750 000	129	19	873	27	314	1,310	188	2,338	270	254	5,722
G: 750 001 to 1 000 000	89	8	570	8	192	744	111	1,300	157	113	3,292
H: 1 000 001 to 2 500 000	189	25	1,438	28	417	1,752	275	2,870	290	219	7,503
I: 2 500 001 to 5 000 000	75	15	746	9	173	682	140	1,171	90	100	3,201
J: 5 000 001 to 7 500 000	25	11	279	–	54	262	60	418	43	44	1,196
K: 7 500 001 to 10 000 000	9	11	164	–	32	126	26	190	27	19	604
L: 10 000 001 to 25 000 000	16	17	304	4	44	226	67	393	47	35	1,153
M: 25 000 001 to 50 000 000	10	5	126	1	16	84	20	147	24	16	449
N: 50 000 001 to 75 000 000	1	1	35	1	4	30	10	58	13	12	165
O: 75 000 001 to 100 000 000	–	–	20	1	–	13	6	26	4	5	75
P: 100 000 001 to 200 000 000	–	4	29	–	–	24	7	51	6	4	125
Q: 200 000 001 +	1	15	45	1	–	29	9	56	6	7	169
Total	13,037	898	39,427	1,862	37,689	104,227	16,149	285,909	28,445	24,725	552,368
Total < 0 taxable income	8,533	359	17,990	727	10,873	40,603	6,420	95,366	8,364	2,544	191,779
Total = 0 taxable income	1,936	281	6,527	610	19,061	34,282	5,462	122,520	13,829	8,110	212,618
Total > 0 taxable income	2,568	258	14,910	525	7,755	29,342	4,267	68,023	6,252	14,071	147,971
Total	13,037	898	39,427	1,862	37,689	104,227	16,149	285,909	28,445	24,725	552,368
Percentage											
Total < 0 taxable income	65.5%	40.0%	45.6%	39.0%	28.8%	39.0%	39.8%	33.4%	29.4%	10.3%	34.7%
Total = 0 taxable income	14.9%	31.3%	16.6%	32.8%	50.6%	32.9%	33.8%	42.9%	48.6%	32.8%	38.5%
Total > 0 taxable income	19.7%	28.7%	37.8%	28.2%	20.6%	28.2%	26.4%	23.8%	22.0%	56.9%	26.8%
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 A3.6.1: Companies: Tax assessed by main industrial sector and taxable income group, 2006

Taxable income groups	2006										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services		
R million											
A: < 0	-	-	-	-	-	-	-	326	-	3	329
B: = 0	-	-	4	-	-	5	-	8	-	24	41
C: 1 to 100 000	9	-	39	2	28	113	15	388	21	41	655
D: 100 001 to 250 000	17	2	83	4	49	194	23	614	39	74	1,098
E: 250 001 to 500 000	26	2	147	5	71	279	35	778	63	99	1,506
F: 500 001 to 750 000	18	1	141	4	62	239	29	577	53	67	1,191
G: 750 001 to 1 000 000	15	2	128	5	51	203	28	473	38	56	998
H: 1 000 001 to 2 500 000	88	9	596	14	239	801	111	1,802	133	179	3,973
I: 2 500 001 to 5 000 000	79	16	714	8	214	685	126	1,723	95	164	3,822
J: 5 000 001 to 7 500 000	34	18	526	8	114	504	90	968	83	112	2,458
K: 7 500 001 to 10 000 000	33	6	371	-	102	367	85	714	66	90	1,833
L: 10 000 001 to 25 000 000	115	48	1,404	20	301	1,111	330	2,549	270	259	6,406
M: 25 000 001 to 50 000 000	104	33	1,405	-	187	866	365	2,008	237	280	5,484
N: 50 000 001 to 75 000 000	38	72	781	-	34	627	157	1,293	324	125	3,450
O: 75 000 001 to 100 000 000	50	51	519	70	46	364	173	825	99	102	2,298
P: 100 000 001 to 200 000 000	-	103	1,109	-	107	977	414	2,678	264	564	6,217
Q: 200 000 001 +	153	4,877	14,489	1,479	75	7,659	8,310	15,124	1,214	948	54,328
Total	779	5,239	22,455	1,616	1,681	14,992	10,291	32,849	2,998	3,186	96,087

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 A3.6.3: Companies: Number by main industrial sector and taxable income group, 2006

Taxable income groups	2006										
	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business	Community, social and personal services		
A: < 0	7,576	279	14,778	670	9,550	35,961	5,609	100,959	7,201	2,150	184,733
B: = 0	1,530	233	5,410	517	17,535	32,459	5,038	132,830	14,133	10,309	219,994
C: 1 to 100 000	1,261	66	5,749	302	4,966	17,551	2,539	54,072	3,880	9,695	100,081
D: 100 001 to 250 000	438	31	2,221	104	1,371	5,032	662	14,622	992	1,571	27,044
E: 250 001 to 500 000	291	29	1,546	57	794	2,960	380	8,016	664	943	15,680
F: 500 001 to 750 000	109	8	806	22	357	1,352	164	3,298	312	376	6,804
G: 750 001 to 1 000 000	63	6	514	18	201	807	113	1,884	152	220	3,978
H: 1 000 001 to 2 500 000	195	19	1,272	34	516	1,769	251	3,978	302	403	8,739
I: 2 500 001 to 5 000 000	80	14	701	7	204	669	120	1,696	96	152	3,739
J: 5 000 001 to 7 500 000	20	11	295	4	66	283	50	540	47	65	1,381
K: 7 500 001 to 10 000 000	13	3	149	–	40	146	33	280	26	37	727
L: 10 000 001 to 25 000 000	28	10	317	4	70	244	77	554	57	57	1,418
M: 25 000 001 to 50 000 000	11	3	137	–	20	88	36	192	23	29	539
N: 50 000 001 to 75 000 000	2	4	43	–	2	34	9	74	18	7	193
O: 75 000 001 to 100 000 000	2	2	21	3	2	15	7	33	4	4	93
P: 100 000 001 to 200 000 000	–	2	27	–	3	24	9	62	6	13	146
Q: 200 000 001 +	1	9	42	2	1	33	10	60	7	7	172
Total	11,620	729	34,028	1,744	35,698	99,427	15,107	323,150	27,920	26,038	575,461
Total < 0 taxable income	7,576	279	14,778	670	9,550	35,961	5,609	100,959	7,201	2,150	184,733
Total = 0 taxable income	1,530	233	5,410	517	17,535	32,459	5,038	132,830	14,133	10,309	219,994
Total > 0 taxable income	2,514	217	13,840	557	8,613	31,007	4,460	89,361	6,586	13,579	170,734
Total	11,620	729	34,028	1,744	35,698	99,427	15,107	323,150	27,920	26,038	575,461
Percentage											
Total < 0 taxable income	65.2%	38.3%	43.4%	38.4%	26.8%	36.2%	37.1%	31.2%	25.8%	8.3%	32.1%
Total = 0 taxable income	13.2%	32.0%	15.9%	29.6%	49.1%	32.6%	33.3%	41.1%	50.6%	39.6%	38.2%
Total > 0 taxable income	21.6%	29.8%	40.7%	31.9%	24.1%	31.2%	29.5%	27.7%	23.6%	52.2%	29.7%
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 A3.7.1: Companies: Tax assessed by main industrial sector and taxable income group, 2007

Taxable income groups	2007										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services		
R million											
A: < 0	-	-	-	-	-	1	-	294	-	1	296
B: = 0	-	-	-	-	-	2	1	1	-	34	38
C: 1 to 100 000	9	-	38	1	22	91	11	249	16	28	465
D: 100 001 to 250 000	18	1	92	3	45	176	23	426	34	67	885
E: 250 001 to 500 000	36	1	170	5	77	288	40	576	66	97	1,354
F: 500 001 to 750 000	28	-	165	4	74	236	35	454	52	79	1,127
G: 750 001 to 1 000 000	28	-	163	4	70	221	34	374	52	64	1,010
H: 1 000 001 to 2 500 000	122	2	782	17	309	900	148	1,426	163	249	4,117
I: 2 500 001 to 5 000 000	115	5	892	16	316	856	148	1,435	135	220	4,138
J: 5 000 001 to 7 500 000	61	8	646	11	186	568	109	793	68	112	2,564
K: 7 500 001 to 10 000 000	59	2	479	8	151	403	66	742	66	106	2,083
L: 10 000 001 to 25 000 000	155	19	1,656	25	502	1,259	302	2,304	216	319	6,757
M: 25 000 001 to 50 000 000	101	20	1,209	12	219	845	254	1,853	173	291	4,979
N: 50 000 001 to 75 000 000	123	-	843	-	51	430	84	947	125	210	2,813
O: 75 000 001 to 100 000 000	46	-	401	-	156	292	75	604	154	257	1,987
P: 100 000 001 to 200 000 000	-	51	1,018	154	54	1,046	385	1,212	159	324	4,404
Q: 200 000 001 +	390	3,225	11,245	1,396	141	6,183	6,722	12,005	1,511	597	43,416
Total	1,292	3,334	19,800	1,657	2,374	13,799	8,437	25,694	2,990	3,056	82,434

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 A3.7.3: Companies: Number by main industrial sector and taxable income group, 2007

Taxable income groups	2007										
	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business	Community, social and personal services		
A: < 0	7,322	107	15,187	496	8,883	29,733	4,623	59,461	6,526	2,341	134,679
B: = 0	816	56	2,126	105	5,114	11,266	1,667	54,048	8,492	21,219	104,909
C: 1 to 100 000	1,359	29	6,085	251	4,165	18,102	1,831	34,595	2,913	4,024	73,354
D: 100 001 to 250 000	531	14	2,695	95	1,386	5,094	669	10,149	962	1,414	23,009
E: 250 001 to 500 000	446	11	2,074	69	970	3,455	457	6,154	779	956	15,371
F: 500 001 to 750 000	163	3	988	24	448	1,396	214	2,617	321	454	6,628
G: 750 001 to 1 000 000	116	1	667	17	283	896	138	1,505	214	253	4,090
H: 1 000 001 to 2 500 000	276	5	1,691	39	678	1,962	324	3,166	380	557	9,078
I: 2 500 001 to 5 000 000	114	5	866	16	305	841	144	1,400	132	209	4,032
J: 5 000 001 to 7 500 000	35	4	361	6	103	320	61	450	38	63	1,441
K: 7 500 001 to 10 000 000	23	1	190	3	60	161	27	296	27	43	831
L: 10 000 001 to 25 000 000	34	4	366	5	114	289	71	509	45	72	1,509
M: 25 000 001 to 50 000 000	11	2	116	1	22	87	24	176	16	30	485
N: 50 000 001 to 75 000 000	7	–	47	–	3	24	5	53	7	12	158
O: 75 000 001 to 100 000 000	2	–	16	–	6	12	3	24	6	10	79
P: 100 000 001 to 200 000 000	–	1	26	4	1	27	10	31	4	8	112
Q: 200 000 001 +	4	4	27	2	1	23	10	58	8	5	142
Total	11,259	247	33,528	1,133	22,542	73,688	10,278	174,692	20,870	31,670	379,907
Total < 0 taxable income	7,322	107	15,187	496	8,883	29,733	4,623	59,461	6,526	2,341	134,679
Total = 0 taxable income	816	56	2,126	105	5,114	11,266	1,667	54,048	8,492	21,219	104,909
Total > 0 taxable income	3,121	84	16,215	532	8,545	32,689	3,988	61,183	5,852	8,110	140,319
Total	11,259	247	33,528	1,133	22,542	73,688	10,278	174,692	20,870	31,670	379,907
Percentage											
Total < 0 taxable income	65.0%	43.3%	45.3%	43.8%	39.4%	40.3%	45.0%	34.0%	31.3%	7.4%	35.5%
Total = 0 taxable income	7.2%	22.7%	6.3%	9.3%	22.7%	15.3%	16.2%	30.9%	40.7%	67.0%	27.6%
Total > 0 taxable income	27.7%	34.0%	48.4%	47.0%	37.9%	44.4%	38.8%	35.0%	28.0%	25.6%	36.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Includes the following sectors (as per SARS source code): Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur; Machinery and related items; Metal; Paper, printing and publishing; Textiles; Transport equipment; Vehicles, parts and accessories; Wood, wood products and furniture; and Other manufacturing industries.

Table A3.8.1: Companies: Tax assessed by main industrial sector and taxable income group, 2008

Taxable income groups	2008										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services		
R million											
A: < 0	-	-	-	-	-	-	-	1	-	4	5
B: = 0	-	-	-	-	-	2	1	6	-	43	52
C: 1 to 100 000	5	-	20	1	11	53	6	153	9	11	270
D: 100 001 to 250 000	12	-	52	2	27	109	13	269	20	33	537
E: 250 001 to 500 000	26	1	109	3	50	184	22	379	38	57	869
F: 500 001 to 750 000	18	-	105	4	46	158	24	285	34	51	725
G: 750 001 to 1 000 000	20	-	98	3	46	136	21	228	28	42	621
H: 1 000 001 to 2 500 000	80	3	498	10	204	627	92	914	106	164	2,697
I: 2 500 001 to 5 000 000	67	1	576	12	240	527	96	831	71	156	2,577
J: 5 000 001 to 7 500 000	36	-	377	3	169	321	59	514	42	110	1,631
K: 7 500 001 to 10 000 000	26	-	257	-	99	252	66	423	37	96	1,256
L: 10 000 001 to 25 000 000	61	-	831	8	301	663	129	1,175	90	192	3,450
M: 25 000 001 to 50 000 000	50	-	532	16	131	202	111	735	25	221	2,024
N: 50 000 001 to 75 000 000	-	-	159	-	84	143	31	353	21	58	849
O: 75 000 001 to 100 000 000	-	-	28	-	51	54	29	211	-	54	426
P: 100 000 001 to 200 000 000	40	-	174	47	100	209	83	413	67	32	1,164
Q: 200 000 001 +	-	-	208	-	-	128	4,856	1,956	-	134	7,283
Total	440	5	4,024	110	1,556	3,768	5,640	8,845	590	1,458	26,435

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 A3.8.3: Companies: Number by main industrial sector and taxable income group, 2008

Taxable income groups	2008										
	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services		
A: < 0	4,041	27	7,718	236	4,705	15,664	2,420	32,114	3,376	1,104	71,405
B: = 0	298	6	420	25	853	3,239	358	7,536	2,094	20,132	34,961
C: 1 to 100 000	781	2	3,315	146	2,170	10,227	958	20,689	1,690	1,401	41,379
D: 100 001 to 250 000	354	2	1,580	48	860	3,255	403	6,340	584	698	14,124
E: 250 001 to 500 000	345	5	1,372	45	653	2,250	281	4,078	489	555	10,073
F: 500 001 to 750 000	111	2	641	23	269	949	143	1,665	218	294	4,315
G: 750 001 to 1 000 000	83	1	404	11	189	560	88	936	118	169	2,559
H: 1 000 001 to 2 500 000	176	7	1,099	24	453	1,367	203	2,041	237	372	5,979
I: 2 500 001 to 5 000 000	65	1	567	12	236	530	95	816	70	154	2,546
J: 5 000 001 to 7 500 000	21	–	213	2	94	184	35	288	23	63	923
K: 7 500 001 to 10 000 000	11	–	103	–	39	101	27	168	15	38	502
L: 10 000 001 to 25 000 000	16	1	193	2	65	155	28	262	20	45	787
M: 25 000 001 to 50 000 000	5	–	56	1	12	21	11	72	2	23	203
N: 50 000 001 to 75 000 000	–	–	9	–	5	8	2	20	1	4	49
O: 75 000 001 to 100 000 000	–	–	1	–	2	2	1	8	–	2	16
P: 100 000 001 to 200 000 000	1	–	5	1	3	5	2	10	2	1	30
Q: 200 000 001 +	–	–	3	–	–	2	5	10	–	2	22
Total	6,308	54	17,699	576	10,608	38,519	5,060	77,053	8,939	25,057	189,873
Total < 0 taxable income	4,041	27	7,718	236	4,705	15,664	2,420	32,114	3,376	1,104	71,405
Total = 0 taxable income	298	6	420	25	853	3,239	358	7,536	2,094	20,132	34,961
Total > 0 taxable income	1,969	21	9,561	315	5,050	19,616	2,282	37,403	3,469	3,821	83,507
Total	6,308	54	17,699	576	10,608	38,519	5,060	77,053	8,939	25,057	189,873
Percentage											
Total < 0 taxable income	64.1%	50.0%	43.6%	41.0%	44.4%	40.7%	47.8%	41.7%	37.8%	4.4%	37.6%
Total = 0 taxable income	4.7%	11.1%	2.4%	4.3%	8.0%	8.4%	7.1%	9.8%	23.4%	80.3%	18.4%
Total > 0 taxable income	31.2%	38.9%	54.0%	54.7%	47.6%	50.9%	45.1%	48.5%	38.8%	15.2%	44.0%
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.

