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Table 3.1: Companies: Example of timeline for provisional tax payments


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

Table 3.2: Companies: Provisional tax payments by tax year paid, 2004/05-2009/10

| R million Tax year (down) | Fiscal year (across) |  |  |  |  |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2004/05 | 2005/06 | 2006/07 | 2007108 | 2008/09 | 2009/10 |  |
| 2002 | 326 | 174 | 106 | 124 | 3 | 2 | 736 |
| 2003 | 5,679 | 283 | 97 | 115 | 30 | 3 | 6,207 |
| 2004 | 40,664 | 6,683 | 432 | 150 | 57 | 38 | 48,023 |
| 2005 | 23,837 | 50,713 | 7,840 | 339 | 169 | 142 | 83,040 |
| 2006 | 44 | 30,015 | 66,733 | 8,078 | 475 | 117 | 105,461 |
| 2007 | 9 | 73 | 42,510 | 80,057 | 9,304 | 468 | 132,420 |
| 2008 | 1 | 7 | 480 | 50,236 | 96,184 | 7,229 | 154,136 |
| 2009 | 12 | 1 | 6 | 170 | 56,766 | 81,572 | 138,527 |
| 2010 | 0 | 0 | 0 | 12 | 308 | 45,522 | 45,842 |
| Total | 70,572 | 87,950 | 118,205 | 139,281 | 163,295 | 135,092 |  |
| prior to $\mathrm{y}-1$ | 326 | 457 | 636 | 728 | 734 | 769 |  |
| y-1 | 5,679 | 6,683 | 7,840 | 8,078 | 9,304 | 7,229 |  |
| y | 40,664 | 50,713 | 66,733 | 80,057 | 96,184 | 81,572 |  |
| y+1 | 23,837 | 30,015 | 42,510 | 50,236 | 56,766 | 45,522 |  |
| post $\mathrm{y}+1$ | 66 | 81 | 486 | 182 | 308 | - |  |
| Total | 70,572 | 87,950 | 118,205 | 139,281 | 163,295 | 135,092 |  |
| prior to y -1 | 0.5\% | 0.5\% | 0.5\% | 0.5\% | 0.4\% | 0.6\% |  |
| y-1 | 8.0\% | 7.6\% | 6.6\% | 5.8\% | 5.7\% | 5.4\% |  |
| y | 57.6\% | 57.7\% | 56.5\% | 57.5\% | 58.9\% | 60.4\% |  |
| $y+1$ | 33.8\% | 34.1\% | 36.0\% | 36.1\% | 34.8\% | 33.7\% |  |
| post $\mathrm{y}+1$ | 0.1\% | 0.1\% | 0.4\% | 0.1\% | 0.2\% | 0.0\% |  |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |  |

Table 3.3: Number of companies, 2006 - 2009

| Number | Registered $^{1}$ | Percentage <br> growth in <br> register | Liable to submit <br> returns $^{2}$ | Assessed | Percentage <br> assessed |
| :--- | :---: | :---: | :---: | :---: | :---: |
| 2006 | $1,218,905$ | $15.5 \%$ | 956,008 | 621,402 | $65.0 \%$ |
| 2007 | $1,584,002$ | $30.0 \%$ | $1,211,859$ | 506,829 | $41.8 \%$ |
| 2008 | $1,834,009$ | $15.8 \%$ | $1,549,717$ | 473,034 | $30.5 \%$ |
| 2009 | $1,878,856$ | $2.4 \%$ | $1,771,075$ | 335,528 | $18.9 \%$ |

1. Excludes cases where status is in suspense, estate and address unknown. The tax year for companies
is normally the financial year of the company for financial reporting purposes.
2. These are companies that are active and not dormant.

Table 3.4: Companies: Provisional tax payments and tax assessed by tax year, 2006-2009

| R million <br> Tax year | Provisional tax <br> payments $^{1}$ | Tax <br> assessed $^{2}$ | Tax assessed as \% of <br> provisional tax payments |
| :--- | :---: | :---: | :---: |
| 2006 | 105,461 | 107,070 | $101.5 \%$ |
| 2007 | 132,420 | 125,760 | $95.0 \%$ |
| 2008 | 154,136 | 127,272 | $82.6 \%$ |
| 2009 | 138,527 | 47,548 | $34.3 \%$ |

1. As per table 3.2.
2. As per table A3.2.1

Figure 3.1: Number of companies and tax assessed for companies with taxable income greate


|  | 2008 [Filer data] |  |  |
| :---: | :---: | :---: | :---: |
|  | Number of taxpayers | Taxable income (R million) | ```Tax assessed (R million)``` |
| <-10 000000 | 2,061 | -151,632 | 325 |
| -5 000001 to -10 000000 | 1,928 | -13,417 | 3 |
| -1 000001 to -5 000000 | 12,915 | -26,885 | 0 |
| -500 001 to -1 000000 | 12,950 | -9,096 | 0 |
| -250 001 to -500 000 | 19,028 | -6,748 | 0 |
| -100 001 to -250 000 | 29,925 | -4,892 | 0 |
| -1 to -100 000 | 87,787 | -2,626 | 6 |
| 1 to 500000 | 125,395 | 13,194 | 3,071 |
| < 0 | 291,989 | -202,103 | 3,406 |
| $=0$ | 144,758 | - | 19 |
| 1 to 500000 | 125,395 | 13,194 | 3,071 |
| 500001 to 1 million | 12,829 | 9,094 | 2,530 |
| 1 million to 2 million | 9,294 | 13,112 | 3,758 |
| 2 million to 3 million | 3,773 | 9,206 | 2,657 |
| 3 million to 4 million | 2,153 | 7,445 | 2,149 |
| 4 million to 5 million | 1,379 | 6,161 | 1,776 |
| 5 million to 6 million | 1,016 | 5,565 | 1,606 |
| 6 million to 7 million | 729 | 4,727 | 1,359 |
| 7 million to 8 million | 560 | 4,191 | 1,205 |
| 8 million to 9 million | 437 | 3,703 | 1,066 |
| 9 million to 10 million | 395 | 3,736 | 1,079 |
| 10 million to 20 million | 1,742 | 24,142 | 6,912 |
| 20 million to 40 million | 980 | 27,266 | 7,762 |
| 40 million to 60 million | 320 | 15,646 | 4,481 |
| 60 million to 80 million | 160 | 11,016 | 3,134 |
| 80 million to 100 million | 91 | 8,193 | 2,324 |
| 100 million to 200 million | 207 | 29,337 | 8,379 |

r than zero, 2008

Figure 3.2: Companies tax assessed by sector, 2008


| Sector | $\mathbf{2 0 0 8}$ |
| :--- | ---: |
|  | Tax <br> assessed <br> (R million) |
| Financing, ins, real estate \& | 38,910 |
| Transport, storage \& comm | 12,075 |
| Metal | 9,896 |
| Coal \& petroleum products | 9,241 |
| Retail trade | 7,359 |
| Mining and quarrying | 7,297 |
| Long term insurance | 4,868 |
| Other | 37,624 |
| Total | $\mathbf{1 2 7 , 2 7 2}$ |


| Fiscal year Sector ( R million) | 2004/05 | 2005/06 | 2006/07 | 2007108 | 2008/09 | 2009/10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agencies and other services | 1,254 | 1,487 | 2,123 | 2,630 | 3,359 | 3,493 |
| Agriculture, forestry and fishing | 1,115 | 975 | 1,263 | 1,681 | 2,050 | 2,060 |
| Bricks, ceramic, glass, cement and similar products | 1,065 | 1,315 | 1,645 | 1,546 | 1,155 | 794 |
| Catering and accommodation | 493 | 562 | 773 | 1,176 | 1,198 | 1,037 |
| Chemicals and chemical, rubber and plastic products | 2,220 | 2,201 | 2,615 | 3,322 | 4,069 | 3,580 |
| Clothing and footwear | 244 | 297 | 390 | 364 | 338 | 296 |
| Coal and petroleum products | 4,655 | 5,371 | 7,211 | 8,023 | 10,228 | 6,252 |
| Construction | 792 | 1,142 | 1,803 | 2,717 | 4,304 | 4,824 |
| Educational services | 64 | 93 | 132 | 207 | 249 | 233 |
| Electricity, gas and water | 206 | 867 | 1,984 | 1,211 | 979 | 1,136 |
| Employment (director of a company/member of CC) | 375 | 305 | 484 | 473 | 604 | 359 |
| Financing, insurance, real estate and business services | 19,053 | 21,766 | 30,523 | 39,096 | 46,914 | 38,407 |
| Food, drink and tobacco | 3,589 | 4,010 | 4,192 | 4,474 | 3,786 | 3,710 |
| Leather, leather goods and fur (excl. footwear and clothing) | 83 | 25 | 33 | 54 | 37 | 41 |
| Long term insurance | 5,181 | 5,392 | 5,700 | 10,664 | 8,172 | 6,904 |
| Machinery and related items | 1,639 | 1,812 | 2,233 | 3,100 | 4,265 | 3,736 |
| Medical, dental and other health and veterinary services | 1,415 | 1,792 | 1,805 | 1,939 | 2,186 | 2,179 |
| Metal and metal products | 2,997 | 4,151 | 5,291 | 6,560 | 10,099 | 4,122 |
| Mining and quarrying | 3,230 | 5,851 | 12,164 | 14,950 | 22,366 | 9,491 |
| Other manufacturing industries | 1,381 | 1,516 | 1,707 | 2,260 | 2,683 | 2,363 |
| Paper, printing and publishing | 1,182 | 1,057 | 1,304 | 1,679 | 1,971 | 1,463 |
| Personal and household services | 43 | 49 | 63 | 74 | 82 | 86 |
| Recreation and cultural services | 821 | 1,393 | 1,979 | 2,026 | 2,025 | 1,520 |
| Research and scientific institutes | 56 | 43 | 59 | 58 | 83 | 107 |
| Retail trade | 4,634 | 5,643 | 7,499 | 7,874 | 8,147 | 7,281 |
| Scientific, optical and similar equipment | 128 | 146 | 203 | 230 | 275 | 367 |
| Social and related community services | 9 | 5 | 6 | 8 | 14 | 16 |
| Specialised repair services | 101 | 106 | 166 | 261 | 331 | 268 |
| Textiles | 234 | 207 | 303 | 318 | 358 | 331 |
| Transport equipment | 115 | 105 | 149 | 196 | 257 | 204 |
| Transport, storage and communications | 6,209 | 11,376 | 13,194 | 12,950 | 11,914 | 9,349 |
| Vehicles, parts and accessories | 3,422 | 4,511 | 5,760 | 4,687 | 4,686 | 3,711 |
| Wholesale trade | 3,411 | 3,781 | 4,606 | 5,630 | 5,943 | 5,968 |
| Wood, wood products and furniture | 196 | 262 | 346 | 359 | 378 | 309 |
| Other | -1,044 | -1,664 | -1,503 | -3,514 | -2,163 | 9,093 |
| Total | 70,572 | 87,950 | 118,205 | 139,281 | 163,342 | 135,092 |


| Fiscal year Sector | 2004/05 | 2005/06 | 2006/07 | $2007 / 08$ | 2008/09 | 2009/10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agencies and other services | 1.8\% | 1.7\% | 1.8\% | 1.9\% | 2.1\% | 2.6\% |
| Agriculture, forestry and fishing | 1.6\% | 1.1\% | 1.1\% | 1.2\% | 1.3\% | 1.5\% |
| Bricks, ceramic, glass, cement and similar products | 1.5\% | 1.5\% | 1.4\% | 1.1\% | 0.7\% | 0.6\% |
| Catering and accommodation | 0.7\% | 0.6\% | 0.7\% | 0.8\% | 0.7\% | 0.8\% |
| Chemicals and chemical, rubber and plastic products | 3.1\% | 2.5\% | 2.2\% | 2.4\% | 2.5\% | 2.6\% |
| Clothing and footwear | 0.3\% | 0.3\% | 0.3\% | 0.3\% | 0.2\% | 0.2\% |
| Coal and petroleum products | 6.6\% | 6.1\% | 6.1\% | 5.8\% | 6.3\% | 4.6\% |
| Construction | 1.1\% | 1.3\% | 1.5\% | 2.0\% | 2.6\% | 3.6\% |
| Educational services | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.2\% | 0.2\% |
| Electricity, gas and water | 0.3\% | 1.0\% | 1.7\% | 0.9\% | 0.6\% | 0.8\% |
| Employment (director of a company/member of CC) | 0.5\% | 0.3\% | 0.4\% | 0.3\% | 0.4\% | 0.3\% |
| Financing, insurance, real estate and business services | 27.0\% | 24.7\% | 25.8\% | 28.1\% | 28.7\% | 28.4\% |
| Food, drink and tobacco | 5.1\% | 4.6\% | 3.5\% | 3.2\% | 2.3\% | 2.7\% |
| Leather, leather goods and fur (excl. footwear and clothing) | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Long term insurance | 7.3\% | 6.1\% | 4.8\% | 7.7\% | 5.0\% | 5.1\% |
| Machinery and related items | 2.3\% | 2.1\% | 1.9\% | 2.2\% | 2.6\% | 2.8\% |
| Medical, dental and other health and veterinary services | 2.0\% | 2.0\% | 1.5\% | 1.4\% | 1.3\% | 1.6\% |
| Metal and metal products | 4.2\% | 4.7\% | 4.5\% | 4.7\% | 6.2\% | 3.1\% |
| Mining and quarrying | 4.6\% | 6.7\% | 10.3\% | 10.7\% | 13.7\% | 7.0\% |
| Other manufacturing industries | 2.0\% | 1.7\% | 1.4\% | 1.6\% | 1.6\% | 1.7\% |
| Paper, printing and publishing | 1.7\% | 1.2\% | 1.1\% | 1.2\% | 1.2\% | 1.1\% |
| Personal and household services | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.1\% |
| Recreation and cultural services | 1.2\% | 1.6\% | 1.7\% | 1.5\% | 1.2\% | 1.1\% |
| Research and scientific institutes | 0.1\% | 0.0\% | 0.1\% | 0.0\% | 0.1\% | 0.1\% |
| Retail trade | 6.6\% | 6.4\% | 6.3\% | 5.7\% | 5.0\% | 5.4\% |
| Scientific, optical and similar equipment | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.3\% |
| Social and related community services | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Specialised repair services | 0.1\% | 0.1\% | 0.1\% | 0.2\% | 0.2\% | 0.2\% |
| Textiles | 0.3\% | 0.2\% | 0.3\% | 0.2\% | 0.2\% | 0.2\% |
| Transport equipment | 0.2\% | 0.1\% | 0.1\% | 0.1\% | 0.2\% | 0.2\% |
| Transport, storage and communications | 8.8\% | 12.9\% | 11.2\% | 9.3\% | 7.3\% | 6.9\% |
| Vehicles, parts and accessories | 4.8\% | 5.1\% | 4.9\% | 3.4\% | 2.9\% | 2.7\% |
| Wholesale trade | 4.8\% | 4.3\% | 3.9\% | 4.0\% | 3.6\% | 4.4\% |
| Wood, wood products and furniture | 0.3\% | 0.3\% | 0.3\% | 0.3\% | 0.2\% | 0.2\% |
| Other | -1.5\% | -1.9\% | -1.3\% | -2.5\% | -1.3\% | 6.7\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |


| Fiscal year Sector | 2005/06 | 2006/07 | 2007108 | 2008/09 | 2009/10 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Agencies and other services | 18.6\% | 42.8\% | 23.8\% | 27.7\% | 4.0\% |
| Agriculture, forestry and fishing | -12.6\% | 29.5\% | 33.1\% | 22.0\% | 0.5\% |
| Bricks, ceramic, glass, cement and similar products | 23.5\% | 25.1\% | -6.0\% | -25.2\% | -31.3\% |
| Catering and accommodation | 13.9\% | 37.6\% | 52.0\% | 1.9\% | -13.4\% |
| Chemicals and chemical, rubber and plastic products | -0.9\% | 18.8\% | 27.0\% | 22.5\% | -12.0\% |
| Clothing and footwear | 21.8\% | 31.2\% | -6.5\% | -7.3\% | -12.2\% |
| Coal and petroleum products | 15.4\% | 34.3\% | 11.3\% | 27.5\% | -38.9\% |
| Construction | 44.2\% | 57.9\% | 50.6\% | 58.4\% | 12.1\% |
| Educational services | 44.8\% | 41.3\% | 57.0\% | 20.3\% | -6.5\% |
| Electricity, gas and water | 319.8\% | 128.9\% | -39.0\% | -19.1\% | 16.0\% |
| Employment (director of a company/member of CC) | -18.7\% | 58.9\% | -2.3\% | 27.6\% | -40.5\% |
| Financing, insurance, real estate and business services | 14.2\% | 40.2\% | 28.1\% | 20.0\% | -18.1\% |
| Food, drink and tobacco | 11.7\% | 4.5\% | 6.7\% | -15.4\% | -2.0\% |
| Leather, leather goods and fur (excl. footwear and clothing) | -69.4\% | 29.7\% | 66.0\% | -32.7\% | 11.6\% |
| Long term insurance | 4.1\% | 5.7\% | 87.1\% | -23.4\% | -15.5\% |
| Machinery and related items | 10.5\% | 23.2\% | 38.8\% | 37.6\% | -12.4\% |
| Medical, dental and other health and veterinary services | 26.6\% | 0.7\% | 7.4\% | 12.8\% | -0.3\% |
| Metal and metal products | 38.5\% | 27.5\% | 24.0\% | 53.9\% | -59.2\% |
| Mining and quarrying | 81.2\% | 107.9\% | 22.9\% | 49.6\% | -57.6\% |
| Other manufacturing industries | 9.7\% | 12.6\% | 32.4\% | 18.8\% | -11.9\% |
| Paper, printing and publishing | -10.6\% | 23.3\% | 28.8\% | 17.4\% | -25.8\% |
| Personal and household services | 13.7\% | 27.1\% | 17.9\% | 10.1\% | 5.2\% |
| Recreation and cultural services | 69.7\% | 42.0\% | 2.4\% | -0.1\% | -24.9\% |
| Research and scientific institutes | -24.1\% | 38.5\% | -1.6\% | 42.8\% | 28.7\% |
| Retail trade | 21.8\% | 32.9\% | 5.0\% | 3.5\% | -10.6\% |
| Scientific, optical and similar equipment | 14.0\% | 39.2\% | 13.3\% | 19.4\% | 33.5\% |
| Social and related community services | -41.7\% | 12.2\% | 41.1\% | 66.6\% | 17.6\% |
| Specialised repair services | 5.1\% | 57.1\% | 57.0\% | 26.8\% | -19.1\% |
| Textiles | -11.6\% | 46.6\% | 4.8\% | 12.5\% | -7.4\% |
| Transport equipment | -9.1\% | 43.0\% | 30.9\% | 31.2\% | -20.5\% |
| Transport, storage and communications | 83.2\% | 16.0\% | -1.8\% | -8.0\% | -21.5\% |
| Vehicles, parts and accessories | 31.8\% | 27.7\% | -18.6\% | -0.0\% | -20.8\% |
| Wholesale trade | 10.9\% | 21.8\% | 22.2\% | 5.6\% | 0.4\% |
| Wood, wood products and furniture | 33.5\% | 32.1\% | 3.7\% | 5.4\% | -18.2\% |
| Other | 59.4\% | -9.7\% | 133.9\% | -38.5\% | -520.4\% |
| Total | 24.6\% | 34.4\% | 17.8\% | 17.3\% | -17.3\% |


| Tax year | 2006 <br> [101.5\% assessed tax as \% of provisional tax] |  |  | 2007 <br> [95.0\% assessed tax as \% of provisional tax] |  |  | 2008 <br> [82.6\% assessed tax as \% of provisional tax] |  |  | 2009[34.3\% assessed tax as \% of provisional tax] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Taxable income group | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed (R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) |
| A: <-10 000000 | 2,164 | -140,630 | 336 | 2,123 | -151,360 | 306 | 2,061 | -151,632 | 325 | 1,094 | -56,098 | 29 |
| B: -5000001 to -10 000000 | 1,815 | -12,653 | 6 | 1,888 | -13,145 | 9 | 1,928 | -13,417 | 3 | 1,377 | -9,575 | - |
| C: -1 000001 to -5000 000 | 11,500 | -23,980 | 63 | 11,959 | -24,880 | 8 | 12,915 | -26,885 | 0 | 10,710 | -21,962 | 1 |
| D: -500 001 to -1000 000 | 12,072 | -8,453 | 1 | 12,290 | -8,587 | 0 | 12,950 | -9,096 | 0 | 11,308 | -7,940 | 1 |
| E: -250 001 to -500 000 | 18,845 | -6,638 | 0 | 18,819 | -6,645 | 0 | 19,028 | -6,748 | 0 | 15,974 | -5,669 | 1 |
| F: -100 001 to -250 000 | 33,612 | -5,433 | 0 | 31,308 | -5,079 | 0 | 29,925 | -4,892 | 0 | 23,961 | -3,931 | 0 |
| G: -1 to -100 000 | 119,705 | -3,356 | 0 | 98,569 | -2,892 | 2 | 87,787 | -2,626 | 6 | 65,564 | -1,986 | 0 |
| H: $=0$ | 242,806 | - | 37 | 163,462 | - | 33 | 144,758 | - | 19 | 83,319 | - | 6 |
| I: 1 to 100000 | 105,484 | 2,866 | 682 | 88,532 | 2,558 | 554 | 80,883 | 2,430 | 500 | 58,196 | 1,840 | 352 |
| J: 100001 to 250000 | 27,972 | 4,536 | 1,136 | 26,663 | 4,332 | 1,028 | 26,161 | 4,281 | 988 | 20,929 | 3,420 | 748 |
| K: 250001 to 500000 | 16,258 | 5,731 | 1,562 | 17,619 | 6,199 | 1,559 | 18,351 | 6,483 | 1,583 | 15,062 | 5,306 | 1,230 |
| L: 500001 to 750000 | 7,103 | 4,333 | 1,245 | 7,603 | 4,649 | 1,298 | 7,955 | 4,875 | 1,345 | 6,648 | 4,073 | 1,077 |
| M: 750001 to 1000000 | 4,110 | 3,555 | 1,033 | 4,665 | 4,046 | 1,153 | 4,874 | 4,220 | 1,186 | 4,059 | 3,516 | 956 |
| N: 1000001 to 2500000 | 9,085 | 14,148 | 4,133 | 10,517 | 16,488 | 4,783 | 11,509 | 18,056 | 5,187 | 9,194 | 14,457 | 4,032 |
| O: 2500001 to 5000000 | 3,896 | 13,603 | 3,983 | 4,638 | 16,316 | 4,767 | 5,090 | 17,868 | 5,154 | 3,884 | 13,638 | 3,835 |
| P: 5000001 to 7500000 | 1,456 | 8,897 | 2,589 | 1,753 | 10,684 | 3,124 | 2,042 | 12,445 | 3,587 | 1,450 | 8,832 | 2,491 |
| Q: 7500001 to 10000000 | 767 | 6,642 | 1,932 | 1,019 | 8,770 | 2,555 | 1,095 | 9,477 | 2,728 | 766 | 6,612 | 1,861 |
| R: 10000001 to 25000000 | 1,505 | 23,100 | 6,749 | 1,937 | 29,991 | 8,742 | 2,127 | 32,729 | 9,367 | 1,395 | 21,295 | 5,989 |
| S: 25000001 to 50000000 | 576 | 20,086 | 5,873 | 681 | 23,781 | 7,001 | 787 | 27,314 | 7,771 | 370 | 12,655 | 3,561 |
| T: 50000001 to 75000000 | 211 | 12,871 | 3,763 | 239 | 14,526 | 4,230 | 265 | 16,245 | 4,642 | 105 | 6,492 | 1,832 |
| U: 75000001 to 100000000 | 95 | 8,051 | 2,341 | 115 | 9,915 | 2,884 | 114 | 9,975 | 2,834 | 37 | 3,162 | 892 |
| V: 100000001 to 200000000 | 162 | 23,254 | 6,852 | 195 | 27,015 | 7,900 | 207 | 29,337 | 8,379 | 71 | 9,987 | 2,777 |
| W: $200000001+$ | 203 | 215,990 | 62,754 | 235 | 254,540 | 73,824 | 222 | 252,058 | 71,668 | 55 | 54,220 | 15,879 |
| Total | 621,402 |  | 107,070 | 506,829 |  | 125,760 | 473,034 |  | 127,272 | 335,528 |  | 47,548 |
| Total < 0 taxable income | 199,713 | -201,143 | 406 | 176,956 | -212,587 | 325 | 166,594 | -215,297 | 335 | 129,988 | -107,161 | 32 |
| Total $=0$ taxable income | 242,806 | - | 37 | 163,462 | - | 33 | 144,758 | - | 19 | 83,319 | - | 6 |
| Total > 0 taxable income | 178,883 | 367,666 | 106,626 | 166,411 | 433,810 | 125,401 | 161,682 | 447,792 | 126,917 | 122,221 | 169,504 | 47,510 |
| Total | 621,402 |  | 107,070 | 506,829 |  | 125,760 | 473,034 |  | 127,272 | 335,528 |  | 47,548 |
| Percentage |  |  |  |  |  |  |  |  |  |  |  |  |
| Total < 0 taxable income | 32.1\% |  |  | 34.9\% |  |  | 35.2\% |  |  | 38.7\% |  |  |
| Total $=0$ taxable income | 39.1\% |  |  | 32.3\% |  |  | 30.6\% |  |  | 24.8\% |  |  |
| Total > 0 taxable income | 28.8\% |  |  | 32.8\% |  |  | 34.2\% |  |  | 36.4\% |  |  |
| Total | 100.0\% |  |  | 100.0\% |  |  | 100.0\% |  |  | 100.0\% |  |  |

Table A3.2.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2006 - 2009 [percentage of total]

| Tax year | 2006[101.5\% assessed tax as \% of provisional tax] |  |  | 2007[95.0\% assessed tax as \% of provisional tax] |  |  | 2008 <br> [82.6\% assessed tax as \% of provisional tax] |  |  | $2009$ <br> [34.3\% assessed tax as \% of provisional tax] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Taxable income group Percentage of total | Number of taxpayers | Taxable income | Tax assessed | Number of taxpayers | Taxable income | Tax assessed | Number of taxpayers | Taxable income | Tax assessed | Number of taxpayers | Taxable income | Tax assessed |
| I: 1 to 100000 | 59.0\% | 0.8\% | 0.6\% | 53.2\% | 0.6\% | 0.4\% | 50.0\% | 0.5\% | 0.4\% | 47.6\% | 1.1\% | 0.7\% |
| J: 100001 to 250000 | 15.6\% | 1.2\% | 1.1\% | 16.0\% | 1.0\% | 0.8\% | 16.2\% | 1.0\% | 0.8\% | 17.1\% | 2.0\% | 1.6\% |
| K: 250001 to 500000 | 9.1\% | 1.6\% | 1.5\% | 10.6\% | 1.4\% | 1.2\% | 11.4\% | 1.4\% | 1.2\% | 12.3\% | 3.1\% | 2.6\% |
| L: 500001 to 750000 | 4.0\% | 1.2\% | 1.2\% | 4.6\% | 1.1\% | 1.0\% | 4.9\% | 1.1\% | 1.1\% | 5.4\% | 2.4\% | 2.3\% |
| M: 750001 to 1000000 | 2.3\% | 1.0\% | 1.0\% | 2.8\% | 0.9\% | 0.9\% | 3.0\% | 0.9\% | 0.9\% | 3.3\% | 2.1\% | 2.0\% |
| N: 1000001 to 2500000 | 5.1\% | 3.8\% | 3.9\% | 6.3\% | 3.8\% | 3.8\% | 7.1\% | 4.0\% | 4.1\% | 7.5\% | 8.5\% | 8.5\% |
| O: 2500001 to 5000000 | 2.2\% | 3.7\% | 3.7\% | 2.8\% | 3.8\% | 3.8\% | 3.1\% | 4.0\% | 4.1\% | 3.2\% | 8.0\% | 8.1\% |
| P: 5000001 to 7500000 | 0.8\% | 2.4\% | 2.4\% | 1.1\% | 2.5\% | 2.5\% | 1.3\% | 2.8\% | 2.8\% | 1.2\% | 5.2\% | 5.2\% |
| Q: 7500001 to 10000000 | 0.4\% | 1.8\% | 1.8\% | 0.6\% | 2.0\% | 2.0\% | 0.7\% | 2.1\% | 2.1\% | 0.6\% | 3.9\% | 3.9\% |
| R: 10000001 to 25000000 | 0.8\% | 6.3\% | 6.3\% | 1.2\% | 6.9\% | 7.0\% | 1.3\% | 7.3\% | 7.4\% | 1.1\% | 12.6\% | 12.6\% |
| S: 25000001 to 50000000 | 0.3\% | 5.5\% | 5.5\% | 0.4\% | 5.5\% | 5.6\% | 0.5\% | 6.1\% | 6.1\% | 0.3\% | 7.5\% | 7.5\% |
| T: 50000001 to 75000000 | 0.1\% | 3.5\% | 3.5\% | 0.1\% | 3.3\% | 3.4\% | 0.2\% | 3.6\% | 3.7\% | 0.1\% | 3.8\% | 3.9\% |
| U: 75000001 to 100000000 | 0.1\% | 2.2\% | 2.2\% | 0.1\% | 2.3\% | 2.3\% | 0.1\% | 2.2\% | 2.2\% | 0.0\% | 1.9\% | 1.9\% |
| V: 100000001 to 200000000 | 0.1\% | 6.3\% | 6.4\% | 0.1\% | 6.2\% | 6.3\% | 0.1\% | 6.6\% | 6.6\% | 0.1\% | 5.9\% | 5.8\% |
| W: $200000001+$ | 0.1\% | 58.7\% | 58.9\% | 0.1\% | 58.7\% | 58.9\% | 0.1\% | 56.3\% | 56.5\% | 0.0\% | 32.0\% | 33.4\% |
| 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 A3.3.1: Companies: Taxable income and tax assessed by sector (all companies), 2006-2009

| Tax year | 2006 <br> [101.5\% assessed tax as \% of provisional tax] |  |  | 2007 <br> [95.0\% assessed tax as \% of provisional tax] |  |  | 2008 <br> [82.6\% assessed tax as \% of provisional tax] |  |  | 2009 <br> [34.3\% assessed tax as \% of provisional tax] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Number of taxpayers | Taxable income ( R million) | Tax assessed (R million) | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { ( } \mathrm{R} \text { million) } \end{gathered}$ | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { ( } \mathrm{R} \text { million) } \end{gathered}$ | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (R million) } \end{gathered}$ | Tax assessed ( R million) |
| Agencies and other services | 132,811 | 2,054 | 3,860 | 47,829 | 4,308 | 2,548 | 38,311 | 5,274 | 2,691 | 23,087 | 2,775 | 1,640 |
| Agriculture, forestry and fishing | 12,964 | -10,790 | 793 | 15,058 | -8,827 | 1,570 | 15,365 | -8,619 | 1,894 | 12,429 | -6,925 | 918 |
| Bricks, ceramic, glass, cement and similar products | 1,476 | 5,633 | 1,829 | 2,027 | 2,501 | 1,040 | 1,967 | -373 | 589 | 1,482 | 429 | 262 |
| Catering and accommodation | 12,363 | -1,534 | 826 | 14,438 | -1,975 | 842 | 14,423 | -2,198 | 1,105 | 10,919 | -1,780 | 479 |
| Chemicals and chemical, rubber and plastic products | 2,794 | 3,116 | 2,027 | 3,953 | 3,015 | 2,692 | 3,864 | 4,058 | 3,228 | 2,884 | -610 | 810 |
| Clothing and footwear | 1,836 | 246 | 334 | 2,663 | 317 | 312 | 2,403 | 20 | 246 | 1,680 | 25 | 126 |
| Coal and petroleum products | 466 | 16,831 | 5,893 | 895 | 22,140 | 7,078 | 883 | 31,448 | 9,241 | 632 | 25 | 266 |
| Construction | 39,542 | 1,017 | 1,846 | 35,522 | 5,520 | 2,976 | 34,603 | 7,121 | 3,541 | 23,818 | 17,211 | 6,733 |
| Educational services | 4,372 | -549 | 91 | 4,013 | -86 | 170 | 3,949 | 235 | 205 | 2,841 | 51 | 94 |
| Electricity, gas and water | 1,918 | 5,278 | 1,662 | 1,628 | 4,211 | 1,789 | 1,576 | -2,918 | 662 | 1,168 | -7,453 | 1,031 |
| Financing, insurance, real estate and business services | 218,131 | 34,835 | 28,981 | 183,636 | 39,090 | 33,813 | 173,062 | 65,883 | 38,910 | 132,459 | 14,784 | 12,871 |
| Food, drink and tobacco | 3,623 | 9,421 | 4,601 | 4,465 | 8,843 | 4,259 | 4,281 | 6,527 | 3,106 | 3,117 | 4,433 | 1,844 |
| Leather, leather goods and fur (excl. footwear and clothing) | 253 | -471 | 46 | 309 | -468 | 35 | 272 | -421 | 32 | 212 | -611 | 19 |
| Long term insurance | 192 | 14,118 | 6,502 | 241 | 19,532 | 8,337 | 251 | 7,082 | 4,868 | 138 | 895 | 349 |
| Machinery and related items | 5,858 | 3,754 | 1,781 | 8,540 | 6,962 | 2,874 | 8,506 | 10,821 | 3,787 | 6,712 | 6,177 | 2,037 |
| Medical, dental and other health and veterinary services | 5,472 | 3,325 | 1,358 | 5,915 | 4,532 | 1,586 | 5,877 | 4,663 | 1,611 | 4,547 | 3,878 | 1,265 |
| Metal | 4,784 | 8,917 | 4,284 | 6,024 | 19,147 | 7,026 | 6,056 | 32,494 | 9,896 | 4,747 | 4,424 | 1,564 |
| Mining and quarrying | 1,337 | 24,355 | 9,185 | 1,636 | 30,110 | 10,700 | 1,540 | 20,097 | 7,297 | 870 | 522 | 315 |
| Other manufacturing industries | 8,976 | -2,689 | 2,204 | 6,033 | -1,957 | 1,748 | 5,744 | -2,752 | 1,856 | 4,021 | -3,136 | 985 |
| Paper, printing and publishing | 3,463 | -521 | 713 | 4,495 | 493 | 1,261 | 4,393 | 1,227 | 1,458 | 3,264 | 676 | 727 |
| Personal and household services | 5,130 | -201 | 60 | 5,121 | -154 | 76 | 5,319 | -151 | 83 | 4,122 | -146 | 50 |
| Recreation and cultural services | 4,197 | 3,116 | 1,556 | 4,326 | 2,615 | 1,361 | 4,247 | 4,296 | 1,803 | 3,129 | 4,341 | 1,460 |
| Research and scientific institutes | 899 | -544 | 37 | 1,013 | -285 | 88 | 1,028 | -310 | 76 | 655 | -127 | 82 |
| Retail trade | 70,231 | 15,137 | 6,566 | 65,392 | 18,105 | 8,026 | 70,183 | 16,636 | 7,359 | 42,600 | 5,553 | 2,810 |
| Scientific, optical and similar equipment | 580 | 71 | 84 | 897 | 254 | 197 | 848 | 367 | 211 | 670 | 429 | 193 |
| Social and related community services | 20,890 | -69 | 35 | 11,540 | -100 | 15 | 8,388 | 8 | 28 | 5,723 | 18 | 17 |
| Specialised repair services | 4,637 | -918 | 195 | 4,768 | -799 | 227 | 4,566 | -978 | 249 | 3,629 | -953 | 141 |
| Textiles | 1,024 | -2,350 | 140 | 1,390 | -2,287 | 131 | 1,189 | -1,853 | 130 | 857 | -1,011 | 67 |
| Transport equipment | 596 | 155 | 114 | 1,115 | 87 | 157 | 1,188 | 178 | 215 | 827 | -24 | 98 |
| Transport, storage and communications | 17,261 | 14,405 | 10,367 | 17,087 | 19,345 | 11,243 | 17,221 | 16,087 | 12,075 | 11,827 | 13,618 | 5,436 |
| Vehicles, parts and accessories | 4,639 | 13,892 | 4,837 | 6,921 | 11,492 | 4,416 | 6,751 | 8,545 | 4,064 | 5,282 | 836 | 733 |
| Wholesale trade | 19,414 | 7,527 | 3,521 | 18,210 | 13,745 | 5,359 | 17,716 | 8,693 | 3,831 | 12,066 | 4,325 | 1,940 |
| Wood, wood products and furniture | 2,324 | -168 | 355 | 2,966 | -398 | 366 | 2,882 | -76 | 353 | 2,123 | -266 | 137 |
| Other ${ }^{1}$ | 6,949 | 130 | 387 | 16,763 | 2,195 | 1,441 | 4,182 | 1,384 | 571 | 991 | -43 | 50 |
| Total | 621,402 |  | 107,070 | 506,829 |  | 125,760 | 473,034 |  | 127,272 | 335,528 |  | 47,548 |

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

Table A3.3.2: Companies: Taxable income and tax assessed by sector (all companies), 2006-2009 [percentage of total]

| Tax year | 2006[101.5\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2007[95.0\% assessed tax as \% of provisional$\operatorname{tax]}$ |  |  | 2008$[82.6 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009[34.3\% assessed tax as \% of provisional$\operatorname{tax]}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector <br> Percentage of total | Number of taxpayers | Taxable income | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \hline \end{gathered}$ | Number of taxpayers | Taxable income | Tax assessed | Number of taxpayers | Taxable income | Tax assessed | Number of taxpayers | Taxable income | Tax assessed |
| Agencies and other services | 21.4\% | 1.2\% | 3.6\% | 9.4\% | 1.9\% | 2.0\% | 8.1\% | 2.3\% | 2.1\% | 6.9\% | 4.5\% | 3.4\% |
| Agriculture, forestry and fishing | 2.1\% | -6.5\% | 0.7\% | 3.0\% | -4.0\% | 1.2\% | 3.2\% | -3.7\% | 1.5\% | 3.7\% | -11.1\% | 1.9\% |
| Bricks, ceramic, glass, cement and similar products | 0.2\% | 3.4\% | 1.7\% | 0.4\% | 1.1\% | 0.8\% | 0.4\% | -0.2\% | 0.5\% | 0.4\% | 0.7\% | 0.6\% |
| Catering and accommodation | 2.0\% | -0.9\% | 0.8\% | 2.8\% | -0.9\% | 0.7\% | 3.0\% | -0.9\% | 0.9\% | 3.3\% | -2.9\% | 1.0\% |
| Chemicals and chemical, rubber and plastic products | 0.4\% | 1.9\% | 1.9\% | 0.8\% | 1.4\% | 2.1\% | 0.8\% | 1.7\% | 2.5\% | 0.9\% | -1.0\% | 1.7\% |
| Clothing and footwear | 0.3\% | 0.1\% | 0.3\% | 0.5\% | 0.1\% | 0.2\% | 0.5\% | 0.0\% | 0.2\% | 0.5\% | 0.0\% | 0.3\% |
| Coal and petroleum products | 0.1\% | 10.1\% | 5.5\% | 0.2\% | 10.0\% | 5.6\% | 0.2\% | 13.5\% | 7.3\% | 0.2\% | 0.0\% | 0.6\% |
| Construction | 6.4\% | 0.6\% | 1.7\% | 7.0\% | 2.5\% | 2.4\% | 7.3\% | 3.1\% | 2.8\% | 7.1\% | 27.6\% | 14.2\% |
| Educational services | 0.7\% | -0.3\% | 0.1\% | 0.8\% | -0.0\% | 0.1\% | 0.8\% | 0.1\% | 0.2\% | 0.8\% | 0.1\% | 0.2\% |
| Electricity, gas and water | 0.3\% | 3.2\% | 1.6\% | 0.3\% | 1.9\% | 1.4\% | 0.3\% | -1.3\% | 0.5\% | 0.3\% | -12.0\% | 2.2\% |
| Financing, insurance, real estate and business services | 35.1\% | 20.9\% | 27.1\% | 36.2\% | 17.7\% | 26.9\% | 36.6\% | 28.3\% | 30.6\% | 39.5\% | 23.7\% | 27.1\% |
| Food, drink and tobacco | 0.6\% | 5.7\% | 4.3\% | 0.9\% | 4.0\% | 3.4\% | 0.9\% | 2.8\% | 2.4\% | 0.9\% | 7.1\% | 3.9\% |
| Leather, leather goods and fur (excl. footwear and clothing) | 0.0\% | -0.3\% | 0.0\% | 0.1\% | -0.2\% | 0.0\% | 0.1\% | -0.2\% | 0.0\% | 0.1\% | -1.0\% | 0.0\% |
| Long term insurance | 0.0\% | 8.5\% | 6.1\% | 0.0\% | 8.8\% | 6.6\% | 0.1\% | 3.0\% | 3.8\% | 0.0\% | 1.4\% | 0.7\% |
| Machinery and related items | 0.9\% | 2.3\% | 1.7\% | 1.7\% | 3.1\% | 2.3\% | 1.8\% | 4.7\% | 3.0\% | 2.0\% | 9.9\% | 4.3\% |
| Medical, dental and other health and veterinary services | 0.9\% | 2.0\% | 1.3\% | 1.2\% | 2.0\% | 1.3\% | 1.2\% | 2.0\% | 1.3\% | 1.4\% | 6.2\% | 2.7\% |
| Metal | 0.8\% | 5.4\% | 4.0\% | 1.2\% | 8.7\% | 5.6\% | 1.3\% | 14.0\% | 7.8\% | 1.4\% | 7.1\% | 3.3\% |
| Mining and quarrying | 0.2\% | 14.6\% | 8.6\% | 0.3\% | 13.6\% | 8.5\% | 0.3\% | 8.6\% | 5.7\% | 0.3\% | 0.8\% | 0.7\% |
| Other manufacturing industries | 1.4\% | -1.6\% | 2.1\% | 1.2\% | -0.9\% | 1.4\% | 1.2\% | -1.2\% | 1.5\% | 1.2\% | -5.0\% | 2.1\% |
| Paper, printing and publishing | 0.6\% | -0.3\% | 0.7\% | 0.9\% | 0.2\% | 1.0\% | 0.9\% | 0.5\% | 1.1\% | 1.0\% | 1.1\% | 1.5\% |
| Personal and household services | 0.8\% | -0.1\% | 0.1\% | 1.0\% | -0.1\% | 0.1\% | 1.1\% | -0.1\% | 0.1\% | 1.2\% | -0.2\% | 0.1\% |
| Recreation and cultural services | 0.7\% | 1.9\% | 1.5\% | 0.9\% | 1.2\% | 1.1\% | 0.9\% | 1.8\% | 1.4\% | 0.9\% | 7.0\% | 3.1\% |
| Research and scientific institutes | 0.1\% | -0.3\% | 0.0\% | 0.2\% | -0.1\% | 0.1\% | 0.2\% | -0.1\% | 0.1\% | 0.2\% | -0.2\% | 0.2\% |
| Retail trade | 11.3\% | 9.1\% | 6.1\% | 12.9\% | 8.2\% | 6.4\% | 14.8\% | 7.2\% | 5.8\% | 12.7\% | 8.9\% | 5.9\% |
| Scientific, optical and similar equipment | 0.1\% | 0.0\% | 0.1\% | 0.2\% | 0.1\% | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.7\% | 0.4\% |
| Social and related community services | 3.4\% | -0.0\% | 0.0\% | 2.3\% | -0.0\% | 0.0\% | 1.8\% | 0.0\% | 0.0\% | 1.7\% | 0.0\% | 0.0\% |
| Specialised repair services | 0.7\% | -0.6\% | 0.2\% | 0.9\% | -0.4\% | 0.2\% | 1.0\% | -0.4\% | 0.2\% | 1.1\% | -1.5\% | 0.3\% |
| Textiles | 0.2\% | -1.4\% | 0.1\% | 0.3\% | -1.0\% | 0.1\% | 0.3\% | -0.8\% | 0.1\% | 0.3\% | -1.6\% | 0.1\% |
| Transport equipment | 0.1\% | 0.1\% | 0.1\% | 0.2\% | 0.0\% | 0.1\% | 0.3\% | 0.1\% | 0.2\% | 0.2\% | -0.0\% | 0.2\% |
| Transport, storage and communications | 2.8\% | 8.7\% | 9.7\% | 3.4\% | 8.7\% | 8.9\% | 3.6\% | 6.9\% | 9.5\% | 3.5\% | 21.8\% | 11.4\% |
| Vehicles, parts and accessories | 0.7\% | 8.3\% | 4.5\% | 1.4\% | 5.2\% | 3.5\% | 1.4\% | 3.7\% | 3.2\% | 1.6\% | 1.3\% | 1.5\% |
| Wholesale trade | 3.1\% | 4.5\% | 3.3\% | 3.6\% | 6.2\% | 4.3\% | 3.7\% | 3.7\% | 3.0\% | 3.6\% | 6.9\% | 4.1\% |
| Wood, wood products and furniture | 0.4\% | -0.1\% | 0.3\% | 0.6\% | -0.2\% | 0.3\% | 0.6\% | -0.0\% | 0.3\% | 0.6\% | -0.4\% | 0.3\% |
| Other | 1.1\% | 0.1\% | 0.4\% | 3.3\% | 1.0\% | 1.1\% | 0.9\% | 0.6\% | 0.4\% | 0.3\% | -0.1\% | 0.1\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2006-2009

| Tax year | 2006[101.5\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2007[95.0\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2008[82.6\% assessed tax as \% of provisional$\operatorname{tax]}$ |  |  | 2009[34.3\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Economic activity ${ }^{1}$ | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed (R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) |
| Primary sector |  |  |  |  |  |  |  |  |  |  |  |  |
| Agriculture, forestry and fishing | 12,964 | -10,790 | 793 | 15,058 | -8,827 | 1,570 | 15,365 | -8,619 | 1,894 | 12,429 | -6,925 | 918 |
| Mining and quarrying | 1,337 | 24,355 | 9,185 | 1,636 | 30,110 | 10,700 | 1,540 | 20,097 | 7,297 | 870 | 522 | 315 |
| Secondary sector |  |  |  |  |  |  |  |  |  |  |  |  |
| Manufacturing | 38,053 | 41,943 | 24,405 | 45,772 | 58,647 | 29,177 | 44,476 | 81,666 | 34,348 | 33,228 | 10,961 | 9,135 |
| Bricks, ceramic, glass, cement and similar products | 1,476 | 5,633 | 1,829 | 2,027 | 2,501 | 1,040 | 1,967 | -373 | 589 | 1,482 | 429 | 262 |
| Chemicals and chemical, rubber and plastic products | 2,794 | 3,116 | 2,027 | 3,953 | 3,015 | 2,692 | 3,864 | 4,058 | 3,228 | 2,884 | -610 | 810 |
| Clothing and footwear | 1,836 | 246 | 334 | 2,663 | 317 | 312 | 2,403 | 20 | 246 | 1,680 | 25 | 126 |
| Coal and petroleum products | 466 | 16,831 | 5,893 | 895 | 22,140 | 7,078 | 883 | 31,448 | 9,241 | 632 | 25 | 266 |
| Food, drink and tobacco | 3,623 | 9,421 | 4,601 | 4,465 | 8,843 | 4,259 | 4,281 | 6,527 | 3,106 | 3,117 | 4,433 | 1,844 |
| Leather, leather goods and fur (excl. footwear and clothing) | 253 | -471 | 46 | 309 | -468 | 35 | 272 | -421 | 32 | 212 | -611 | 19 |
| Machinery and related items | 5,858 | 3,754 | 1,781 | 8,540 | 6,962 | 2,874 | 8,506 | 10,821 | 3,787 | 6,712 | 6,177 | 2,037 |
| Metal | 4,784 | 8,917 | 4,284 | 6,024 | 19,147 | 7,026 | 6,056 | 32,494 | 9,896 | 4,747 | 4,424 | 1,564 |
| Other manufacturing industries | 8,976 | -2,689 | 2,204 | 6,033 | -1,957 | 1,748 | 5,744 | -2,752 | 1,856 | 4,021 | -3,136 | 985 |
| Paper, printing and publishing | 3,463 | -521 | 713 | 4,495 | 493 | 1,261 | 4,393 | 1,227 | 1,458 | 3,264 | 676 | 727 |
| Scientific, optical and similar equipment | 580 | 71 | 84 | 897 | 254 | 197 | 848 | 367 | 211 | 670 | 429 | 193 |
| Textiles | 1,024 | -2,350 | 140 | 1,390 | -2,287 | 131 | 1,189 | -1,853 | 130 | 857 | -1,011 | 67 |
| Transport equipment | 596 | 155 | 114 | 1,115 | 87 | 157 | 1,188 | 178 | 215 | 827 | -24 | 98 |
| Wood, wood products and furniture | 2,324 | -168 | 355 | 2,966 | -398 | 366 | 2,882 | -76 | 353 | 2,123 | -266 | 137 |
| Electricity, gas and water | 1,918 | 5,278 | 1,662 | 1,628 | 4,211 | 1,789 | 1,576 | -2,918 | 662 | 1,168 | -7,453 | 1,031 |
| Construction | 39,542 | 1,017 | 1,846 | 35,522 | 5,520 | 2,976 | 34,603 | 7,121 | 3,541 | 23,818 | 17,211 | 6,733 |
| Tertiary sector |  |  |  |  |  |  |  |  |  |  |  |  |
| Wholesale and retail trade, catering and accommodation | 111,284 | 34,103 | 15,945 | 109,729 | 40,567 | 18,870 | 113,639 | 30,697 | 16,608 | 74,496 | 7,981 | 6,103 |
| Catering and accommodation | 12,363 | -1,534 | 826 | 14,438 | -1,975 | 842 | 14,423 | -2,198 | 1,105 | 10,919 | -1,780 | 479 |
| Retail trade | 70,231 | 15,137 | 6,566 | 65,392 | 18,105 | 8,026 | 70,183 | 16,636 | 7,359 | 42,600 | 5,553 | 2,810 |
| Specialised repair services | 4,637 | -918 | 195 | 4,768 | -799 | 227 | 4,566 | -978 | 249 | 3,629 | -953 | 141 |
| Vehicles, parts and accessories | 4,639 | 13,892 | 4,837 | 6,921 | 11,492 | 4,416 | 6,751 | 8,545 | 4,064 | 5,282 | 836 | 733 |
| Wholesale trade | 19,414 | 7,527 | 3,521 | 18,210 | 13,745 | 5,359 | 17,716 | 8,693 | 3,831 | 12,066 | 4,325 | 1,940 |
| Transport, storage and communications | 17,261 | 14,405 | 10,367 | 17,087 | 19,345 | 11,243 | 17,221 | 16,087 | 12,075 | 11,827 | 13,618 | 5,436 |

Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2006 - 2009 (continued)

| Tax year | 2006$[101.5 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2007 <br> $[95.0 \%$ assessed tax as \% of provisional <br> $\operatorname{tax}]$ |  |  | 2008$[82.6 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009$[34.3 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Economic activity ${ }^{1}$ | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income (R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income (R million) | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | Tax assessed ( R million) |
| Financial intermediation, insurance, real-estate and business services | 352,033 | 50,463 | 39,380 | 232,719 | 62,645 | 44,786 | 212,652 | 77,929 | 46,545 | 156,339 | 18,327 | 14,942 |
| Agencies and other services | 132,811 | 2,054 | 3,860 | 47,829 | 4,308 | 2,548 | 38,311 | 5,274 | 2,691 | 23,087 | 2,775 | 1,640 |
| Financing, insurance, real estate and business services | 218,131 | 34,835 | 28,981 | 183,636 | 39,090 | 33,813 | 173,062 | 65,883 | 38,910 | 132,459 | 14,784 | 12,871 |
| Long term insurance | 192 | 14,118 | 6,502 | 241 | 19,532 | 8,337 | 251 | 7,082 | 4,868 | 138 | 895 | 349 |
| Research and scientific institutes | 899 | -544 | 37 | 1,013 | -285 | 88 | 1,028 | -310 | 76 | 655 | -127 | 82 |
| Community, social and personal services | 40,061 | 5,621 | 3,100 | 30,915 | 6,807 | 3,208 | 27,780 | 9,051 | 3,730 | 20,362 | 8,142 | 2,885 |
| Educational services | 4,372 | -549 | 91 | 4,013 | -86 | 170 | 3,949 | 235 | 205 | 2,841 | 51 | 94 |
| Medical, dental and other health and veterinary services | 5,472 | 3,325 | 1,358 | 5,915 | 4,532 | 1,586 | 5,877 | 4,663 | 1,611 | 4,547 | 3,878 | 1,265 |
| Personal and household services | 5,130 | -201 | 60 | 5,121 | -154 | 76 | 5,319 | -151 | 83 | 4,122 | -146 | 50 |
| Recreation and cultural services | 4,197 | 3,116 | 1,556 | 4,326 | 2,615 | 1,361 | 4,247 | 4,296 | 1,803 | 3,129 | 4,341 | 1,460 |
| Social and related community services | 20,890 | -69 | 35 | 11,540 | -100 | 15 | 8,388 | 8 | 28 | 5,723 | 18 | 17 |
| Other ${ }^{2}$ | 6,949 | 130 | 387 | 16,763 | 2,195 | 1,441 | 4,182 | 1,384 | 571 | 991 | -43 | 50 |
| Total | 621,402 |  | 107,070 | 506,829 |  | 125,760 | 473,034 |  | 127,272 | 335,528 |  | 47,548 |

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.

| Tax year | 2006[101.5\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2007[95.0\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2008[82.6\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009[34.3\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Number of taxpayers | Taxable income (R million) | $\begin{array}{c\|} \hline \text { Tax } \\ \text { assessed } \\ \text { ( } \mathrm{R} \text { million) } \end{array}$ | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (R million) } \end{gathered}$ | Tax assessed ( R million) | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (R million) } \end{gathered}$ | Tax assessed ( R million) | Number of taxpayers | Taxable income ( R million) | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { ( } \mathrm{R} \text { million) } \end{gathered}$ |
| Agencies and other services | 29,653 | 13,530 | 3,851 | 8,521 | 8,894 | 2,547 | 8,175 | 9,549 | 2,691 | 6,581 | 5,950 | 1,639 |
| Agriculture, forestry and fishing | 2,687 | 2,769 | 792 | 3,606 | 5,491 | 1,567 | 3,803 | 6,780 | 1,894 | 3,427 | 3,395 | 918 |
| Bricks, ceramic, glass, cement and similar products | 642 | 6,309 | 1,829 | 869 | 3,604 | 1,040 | 823 | 2,087 | 589 | 593 | 953 | 262 |
| Catering and accommodation | 2,849 | 2,874 | 826 | 4,085 | 2,960 | 841 | 4,057 | 3,947 | 1,105 | 3,070 | 1,786 | 479 |
| Chemicals and chemical, rubber and plastic products | 1,254 | 6,998 | 2,027 | 1,860 | 9,306 | 2,692 | 1,824 | 11,481 | 3,228 | 1,416 | 2,882 | 810 |
| Clothing and footwear | 618 | 1,054 | 331 | 926 | 1,072 | 312 | 839 | 885 | 246 | 633 | 472 | 126 |
| Coal and petroleum products | 226 | 20,160 | 5,893 | 471 | 24,308 | 7,078 | 450 | 32,806 | 9,241 | 351 | 951 | 266 |
| Construction | 9,068 | 6,407 | 1,846 | 10,302 | 10,510 | 2,976 | 10,493 | 12,609 | 3,540 | 8,311 | 21,894 | 6,733 |
| Educational services | 1,183 | 328 | 91 | 1,320 | 613 | 170 | 1,344 | 757 | 205 | 1,011 | 370 | 94 |
| Electricity, gas and water | 581 | 5,740 | 1,662 | 626 | 6,188 | 1,789 | 620 | 2,363 | 662 | 512 | 3,625 | 1,031 |
| Financing, insurance, real estate and business services | 67,588 | 99,770 | 28,972 | 64,671 | 116,598 | 33,810 | 63,326 | 136,558 | 38,901 | 48,392 | 46,350 | 12,871 |
| Food, drink and tobacco | 1,138 | 15,870 | 4,601 | 1,556 | 14,696 | 4,259 | 1,480 | 10,863 | 3,106 | 1,174 | 6,602 | 1,844 |
| Leather, leather goods and fur (excl. footwear and clothing) | 91 | 159 | 46 | 123 | 123 | 35 | 118 | 114 | 32 | 91 | 72 | 19 |
| Long term insurance | 69 | 20,899 | 6,164 | 81 | 27,235 | 8,023 | 94 | 15,756 | 4,548 | 57 | 1,185 | 320 |
| Machinery and related items | 2,663 | 6,165 | 1,781 | 3,969 | 9,982 | 2,874 | 4,034 | 13,421 | 3,786 | 3,401 | 7,359 | 2,037 |
| Medical, dental and other health and veterinary services | 2,747 | 4,716 | 1,358 | 2,966 | 5,547 | 1,586 | 2,918 | 5,751 | 1,611 | 2,533 | 4,615 | 1,265 |
| Metal | 2,195 | 14,789 | 4,284 | 3,040 | 24,284 | 7,026 | 3,206 | 35,260 | 9,896 | 2,533 | 5,654 | 1,564 |
| Mining and quarrying | 393 | 31,376 | 9,125 | 445 | 37,072 | 10,697 | 401 | 25,464 | 7,297 | 236 | 1,121 | 315 |
| Other manufacturing industries | 3,076 | 7,633 | 2,204 | 2,427 | 6,060 | 1,748 | 2,327 | 6,608 | 1,851 | 1,740 | 3,558 | 984 |
| Paper, printing and publishing | 1,258 | 2,464 | 710 | 1,686 | 4,389 | 1,261 | 1,661 | 5,165 | 1,458 | 1,350 | 2,645 | 727 |
| Personal and household services | 1,209 | 219 | 60 | 1,422 | 299 | 76 | 1,516 | 329 | 83 | 1,264 | 222 | 50 |
| Recreation and cultural services | 1,100 | 5,372 | 1,556 | 1,227 | 4,713 | 1,361 | 1,198 | 6,281 | 1,803 | 978 | 5,239 | 1,460 |
| Research and scientific institutes | 233 | 130 | 37 | 308 | 306 | 88 | 311 | 270 | 76 | 255 | 297 | 82 |
| Retail trade | 19,915 | 22,833 | 6,565 | 23,305 | 28,074 | 8,025 | 24,662 | 26,331 | 7,355 | 16,725 | 10,445 | 2,809 |
| Scientific, optical and similar equipment | 267 | 293 | 84 | 399 | 686 | 197 | 388 | 753 | 211 | 323 | 692 | 193 |
| Social and related community services | 7,571 | 118 | 35 | 1,557 | 52 | 15 | 1,258 | 97 | 28 | 315 | 59 | 17 |
| Specialised repair services | 1,735 | 708 | 195 | 1,917 | 856 | 227 | 1,860 | 950 | 249 | 1,573 | 581 | 141 |
| Textiles | 299 | 502 | 140 | 483 | 486 | 131 | 449 | 501 | 130 | 360 | 253 | 67 |
| Transport equipment | 197 | 388 | 114 | 343 | 537 | 157 | 400 | 754 | 215 | 291 | 359 | 98 |
| Transport, storage and communications | 4,724 | 35,773 | 10,367 | 4,900 | 38,854 | 11,243 | 4,939 | 42,164 | 12,075 | 4,088 | 19,530 | 5,436 |
| Vehicles, parts and accessories | 2,052 | 16,702 | 4,833 | 3,228 | 15,284 | 4,416 | 2,974 | 14,453 | 4,064 | 2,376 | 2,685 | 733 |
| Wholesale trade | 6,621 | 12,164 | 3,520 | 6,591 | 18,482 | 5,355 | 6,607 | 13,401 | 3,825 | 5,188 | 7,013 | 1,936 |
| Wood, wood products and furniture | 810 | 1,232 | 355 | 1,135 | 1,293 | 366 | 1,090 | 1,269 | 353 | 815 | 517 | 137 |
| Other ${ }^{1}$ | 2,171 | 1,221 | 372 | 6,046 | 4,955 | 1,414 | 2,037 | 2,016 | 565 | 258 | 173 | 49 |
| Total | 178,883 | 367,666 | 106,626 | 166,411 | 433,810 | 125,401 | 161,682 | 447,792 | 126,917 | 122,221 | 169,504 | 47,510 |

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

| Tax year | 2006[101.5\% assessed tax as \% of provisionaltax] |  |  | 2007$[95.0 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2008 <br> [82.6\% assessed tax as \% of provisional <br> tax] |  |  | 2009$[34.3 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (R million) } \end{gathered}$ | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { (R million) } \end{gathered}$ | Number of taxpayers | Taxable income ( R million) | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { (R million) } \end{gathered}$ | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { ( } \mathrm{R} \text { million } \text { ) } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { (R million) } \end{gathered}$ | Number of taxpayers | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (R million) } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Tax } \\ \text { assessed } \\ \text { (R million) } \end{gathered}$ |
| Agencies and other services | 29,482 | -11,476 | 0 | 8,858 | -4,586 | 0 | 7,665 | -4,275 | 0 | 5,836 | -3,175 | 1 |
| Agriculture, forestry and fishing | 8,320 | -13,560 | 0 | 9,305 | -14,317 | 3 | 9,055 | -15,398 | 0 | 7,295 | -10,320 | - |
| Bricks, ceramic, glass, cement and similar products | 594 | -676 | - | 876 | -1,103 | - | 852 | -2,460 | - | 717 | -523 | - |
| Catering and accommodation | 5,630 | -4,408 | 0 | 7,027 | -4,935 | 1 | 7,083 | -6,145 | - | 5,935 | -3,566 | 0 |
| Chemicals and chemical, rubber and plastic products | 1,180 | -3,882 | 0 | 1,598 | -6,291 | - | 1,557 | -7,423 | - | 1,182 | -3,493 | - |
| Clothing and footwear | 795 | -808 | 3 | 1,121 | -755 | - | 1,078 | -864 | 0 | 828 | -446 | - |
| Coal and petroleum products | 161 | -3,329 | - | 279 | -2,168 | - | 271 | -1,359 | - | 202 | -926 | - |
| Construction | 10,348 | -5,390 | 1 | 11,392 | -4,990 | 0 | 11,402 | -5,487 | 0 | 9,370 | -4,683 | 0 |
| Educational services | 1,688 | -877 | 0 | 1,802 | -699 | - | 1,712 | -522 | - | 1,333 | -319 | - |
| Electricity, gas and water | 730 | -463 | - | 654 | -1,977 | - | 612 | -5,281 | - | 488 | -11,077 | - |
| Financing, insurance, real estate and business services | 78,967 | -64,935 | 3 | 66,963 | -77,509 | 2 | 63,595 | -70,674 | 3 | 52,486 | -31,566 | 0 |
| Food, drink and tobacco | 1,725 | -6,449 | - | 2,078 | -5,853 | - | 1,932 | -4,336 | - | 1,452 | -2,169 | - |
| Leather, leather goods and fur (excl. footwear and clothing) | 116 | -630 | - | 144 | -591 | - | 116 | -535 | - | 101 | -683 | - |
| Long term insurance | 74 | -6,781 | 338 | 96 | -7,703 | 314 | 92 | -8,674 | 320 | 50 | -290 | 29 |
| Machinery and related items | 2,486 | -2,411 | - | 3,443 | -3,020 | - | 3,210 | -2,600 | 1 | 2,671 | -1,181 | - |
| Medical, dental and other health and veterinary services | 1,735 | -1,391 | - | 1,776 | -1,015 | 0 | 1,772 | -1,088 | 0 | 1,363 | -737 | 0 |
| Metal | 2,005 | -5,872 | - | 2,343 | -5,137 | 0 | 2,164 | -2,766 | - | 1,871 | -1,230 | 0 |
| Mining and quarrying | 468 | -7,021 | 60 | 547 | -6,963 | 3 | 466 | -5,367 | 0 | 272 | -599 | - |
| Other manufacturing industries | 3,570 | -10,322 | 0 | 2,545 | -8,017 | 0 | 2,368 | -9,360 | 5 | 1,781 | -6,694 | 1 |
| Paper, printing and publishing | 1,581 | -2,985 | - | 1,974 | -3,896 | - | 1,883 | -3,938 | - | 1,503 | -1,969 | - |
| Personal and household services | 2,221 | -420 | 0 | 2,564 | -454 | 0 | 2,634 | -480 | 0 | 2,240 | -368 | - |
| Recreation and cultural services | 2,010 | -2,257 | 0 | 2,231 | -2,098 | - | 2,130 | -1,985 | 0 | 1,641 | -899 | - |
| Research and scientific institutes | 303 | -674 | 0 | 355 | -591 | - | 320 | -580 | - | 243 | -423 | - |
| Retail trade | 22,943 | -7,696 | 0 | 20,768 | -9,970 | 1 | 22,772 | -9,695 | 5 | 13,629 | -4,891 | 0 |
| Scientific, optical and similar equipment | 225 | -222 | - | 361 | -433 | - | 334 | -386 | - | 275 | -263 | - |
| Social and related community services | 509 | -187 | 0 | 355 | -152 | - | 251 | -89 | - | 160 | -40 | - |
| Specialised repair services | 2,060 | -1,627 | - | 2,258 | -1,655 | 0 | 2,064 | -1,928 | - | 1,725 | -1,534 | 0 |
| Textiles | 486 | -2,852 | - | 689 | -2,772 | - | 589 | -2,354 | - | 418 | -1,264 | - |
| Transport equipment | 257 | -232 | 0 | 486 | -449 | - | 477 | -576 | - | 382 | -383 | - |
| Transport, storage and communications | 6,141 | -21,368 | - | 6,020 | -19,509 | 0 | 5,859 | -26,077 | 0 | 4,792 | -5,912 | 0 |
| Vehicles, parts and accessories | 1,904 | -2,811 | - | 2,825 | -3,792 | 0 | 2,851 | -5,909 | - | 2,423 | -1,848 | - |
| Wholesale trade | 6,660 | -4,637 | 0 | 5,685 | -4,737 | 0 | 5,244 | -4,709 | 0 | 4,039 | -2,689 | 0 |
| Wood, wood products and furniture | 1,073 | -1,401 | - | 1,442 | -1,691 | - | 1,415 | -1,344 | - | 1,093 | -783 | - |
| Other ${ }^{1}$ | 1,266 | -1,091 | 2 | 6,096 | -2,760 | 1 | 769 | -632 | 1 | 192 | -216 | 1 |
| Total | 199,713 | -201,143 | 406 | 176,956 | -212,587 | 325 | 166,594 | -215,297 | 335 | 129,988 | -107,161 | 32 |

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

| Tax year | [101.5\% assessed tax as \% of$\qquad$ |  | 2007 <br> [95.0\% assessed tax as \% of provisional tax] |  | 2008 <br> [82.6\% assessed tax as \% of provisional tax] |  | 2009 <br> [34.3\% assessed tax as \% of provisional tax] |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Number of taxpayers | Tax assessed ( R million) | Number of taxpayers | Tax assessed ( R million) | Number of taxpayers | Tax assessed ( R million) | Number of taxpayers | Tax assessed ( R million) |
| Agencies and other services | 73,676 | 8 | 30,450 | 1 | 22,471 | 0 | 10,670 | 0 |
| Agriculture, forestry and fishing | 1,957 | 0 | 2,147 | 0 | 2,507 | - | 1,707 | - |
| Bricks, ceramic, glass, cement and similar products | 240 | - | 282 | - | 292 | - | 172 | - |
| Catering and accommodation | 3,884 | 0 | 3,326 | 0 | 3,283 | 0 | 1,914 | - |
| Chemicals and chemical, rubber and plastic products | 360 | - | 495 | 0 | 483 | - | 286 | - |
| Clothing and footwear | 423 | 0 | 616 | - | 486 | - | 219 | - |
| Coal and petroleum products | 79 | - | 145 | - | 162 | - | 79 | - |
| Construction | 20,126 | 0 | 13,828 | 0 | 12,708 | 1 | 6,137 | - |
| Educational services | 1,501 | 0 | 891 | - | 893 | - | 497 | - |
| Electricity, gas and water | 607 | - | 348 | - | 344 | - | 168 | - |
| Financing, insurance, real estate and business services | 71,576 | 7 | 52,002 | 1 | 46,141 | 6 | 31,581 | 0 |
| Food, drink and tobacco | 760 | 0 | 831 | 0 | 869 | - | 491 | - |
| Leather, leather goods and fur (excl. footwear and clothing) | 46 | - | 42 | - | 38 | - | 20 | - |
| Long term insurance | 49 | - | 64 | 0 | 65 | - | 31 | - |
| Machinery and related items | 709 | - | 1,128 | 0 | 1,262 | 0 | 640 | - |
| Medical, dental and other health and veterinary services | 990 | 1 | 1,173 | - | 1,187 | - | 651 | - |
| Metal | 584 | 0 | 641 | 0 | 686 | 0 | 343 | 0 |
| Mining and quarrying | 476 | 0 | 644 | 0 | 673 | 0 | 362 | - |
| Other manufacturing industries | 2,330 | 0 | 1,061 | 0 | 1,049 | 0 | 500 | - |
| Paper, printing and publishing | 624 | 3 | 835 | - | 849 | - | 411 | - |
| Personal and household services | 1,700 | 0 | 1,135 | 0 | 1,169 | - | 618 | - |
| Recreation and cultural services | 1,087 | - | 868 | - | 919 | - | 510 | - |
| Research and scientific institutes | 363 | - | 350 | - | 397 | - | 157 | - |
| Retail trade | 27,373 | 1 | 21,319 | 1 | 22,749 | 0 | 12,246 | 0 |
| Scientific, optical and similar equipment | 88 | - | 137 | - | 126 | - | 72 | - |
| Social and related community services | 12,810 | 0 | 9,628 | - | 6,879 | - | 5,248 | - |
| Specialised repair services | 842 | 0 | 593 | - | 642 | 0 | 331 | 0 |
| Textiles | 239 | - | 218 | - | 151 | - | 79 | - |
| Transport equipment | 142 | - | 286 | - | 311 | - | 154 | - |
| Transport, storage and communications | 6,396 | 0 | 6,167 | 1 | 6,423 | 0 | 2,947 | 0 |
| Vehicles, parts and accessories | 683 | 4 | 868 | 0 | 926 | - | 483 | 0 |
| Wholesale trade | 6,133 | 1 | 5,934 | 4 | 5,865 | 7 | 2,839 | 4 |
| Wood, wood products and furniture | 441 | 0 | 389 | - | 377 | - | 215 | - |
| Other ${ }^{1}$ | 3,512 | 13 | 4,621 | 26 | 1,376 | 5 | 541 | 1 |
| Total | 242,806 | 37 | 163,462 | 33 | 144,758 | 19 | 83,319 | 6 |

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 of taxpayers with assessed losses and profits by sector, 2006-2009

| Tax year | 2006$\left[\begin{array}{c}{[01.5 \% \text { assessed tax as } \% \text { of provisional }} \\ \operatorname{tax}]\end{array}\right.$ |  |  | 2007$[95.0 \%$ assessed tax as \% of provisionaltax] |  |  | 2008[82.6\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009[34.3\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector Number of taxpayers | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total |
| Agencies and other services | 103,158 | 29,653 | 132,811 | 39,308 | 8,521 | 47,829 | 30,136 | 8,175 | 38,311 | 16,506 | 6,581 | 23,087 |
| Agriculture, forestry and fishing | 10,277 | 2,687 | 12,964 | 11,452 | 3,606 | 15,058 | 11,562 | 3,803 | 15,365 | 9,002 | 3,427 | 12,429 |
| Bricks, ceramic, glass, cement and similar products | 834 | 642 | 1,476 | 1,158 | 869 | 2,027 | 1,144 | 823 | 1,967 | 889 | 593 | 1,482 |
| Catering and accommodation | 9,514 | 2,849 | 12,363 | 10,353 | 4,085 | 14,438 | 10,366 | 4,057 | 14,423 | 7,849 | 3,070 | 10,919 |
| Chemicals and chemical, rubber and plastic products | 1,540 | 1,254 | 2,794 | 2,093 | 1,860 | 3,953 | 2,040 | 1,824 | 3,864 | 1,468 | 1,416 | 2,884 |
| Clothing and footwear | 1,218 | 618 | 1,836 | 1,737 | 926 | 2,663 | 1,564 | 839 | 2,403 | 1,047 | 633 | 1,680 |
| Coal and petroleum products | 240 | 226 | 466 | 424 | 471 | 895 | 433 | 450 | 883 | 281 | 351 | 632 |
| Construction | 30,474 | 9,068 | 39,542 | 25,220 | 10,302 | 35,522 | 24,110 | 10,493 | 34,603 | 15,507 | 8,311 | 23,818 |
| Educational services | 3,189 | 1,183 | 4,372 | 2,693 | 1,320 | 4,013 | 2,605 | 1,344 | 3,949 | 1,830 | 1,011 | 2,841 |
| Electricity, gas and water | 1,337 | 581 | 1,918 | 1,002 | 626 | 1,628 | 956 | 620 | 1,576 | 656 | 512 | 1,168 |
| Financing, insurance, real estate and business services | 150,543 | 67,588 | 218,131 | 118,965 | 64,671 | 183,636 | 109,736 | 63,326 | 173,062 | 84,067 | 48,392 | 132,459 |
| Food, drink and tobacco | 2,485 | 1,138 | 3,623 | 2,909 | 1,556 | 4,465 | 2,801 | 1,480 | 4,281 | 1,943 | 1,174 | 3,117 |
| Leather, leather goods and fur (excl. footwear and clothing) | 162 | 91 | 253 | 186 | 123 | 309 | 154 | 118 | 272 | 121 | 91 | 212 |
| Long term insurance | 123 | 69 | 192 | 160 | 81 | 241 | 157 | 94 | 251 | 81 | 57 | 138 |
| Machinery and related items | 3,195 | 2,663 | 5,858 | 4,571 | 3,969 | 8,540 | 4,472 | 4,034 | 8,506 | 3,311 | 3,401 | 6,712 |
| Medical, dental and other health and veterinary services | 2,725 | 2,747 | 5,472 | 2,949 | 2,966 | 5,915 | 2,959 | 2,918 | 5,877 | 2,014 | 2,533 | 4,547 |
| Metal | 2,589 | 2,195 | 4,784 | 2,984 | 3,040 | 6,024 | 2,850 | 3,206 | 6,056 | 2,214 | 2,533 | 4,747 |
| Mining and quarrying | 944 | 393 | 1,337 | 1,191 | 445 | 1,636 | 1,139 | 401 | 1,540 | 634 | 236 | 870 |
| Other manufacturing industries | 5,900 | 3,076 | 8,976 | 3,606 | 2,427 | 6,033 | 3,417 | 2,327 | 5,744 | 2,281 | 1,740 | 4,021 |
| Paper, printing and publishing | 2,205 | 1,258 | 3,463 | 2,809 | 1,686 | 4,495 | 2,732 | 1,661 | 4,393 | 1,914 | 1,350 | 3,264 |
| Personal and household services | 3,921 | 1,209 | 5,130 | 3,699 | 1,422 | 5,121 | 3,803 | 1,516 | 5,319 | 2,858 | 1,264 | 4,122 |
| Recreation and cultural services | 3,097 | 1,100 | 4,197 | 3,099 | 1,227 | 4,326 | 3,049 | 1,198 | 4,247 | 2,151 | 978 | 3,129 |
| Research and scientific institutes | 666 | 233 | 899 | 705 | 308 | 1,013 | 717 | 311 | 1,028 | 400 | 255 | 655 |
| Retail trade | 50,316 | 19,915 | 70,231 | 42,087 | 23,305 | 65,392 | 45,521 | 24,662 | 70,183 | 25,875 | 16,725 | 42,600 |
| Scientific, optical and similar equipment | 313 | 267 | 580 | 498 | 399 | 897 | 460 | 388 | 848 | 347 | 323 | 670 |
| Social and related community services | 13,319 | 7,571 | 20,890 | 9,983 | 1,557 | 11,540 | 7,130 | 1,258 | 8,388 | 5,408 | 315 | 5,723 |
| Specialised repair services | 2,902 | 1,735 | 4,637 | 2,851 | 1,917 | 4,768 | 2,706 | 1,860 | 4,566 | 2,056 | 1,573 | 3,629 |
| Textiles | 725 | 299 | 1,024 | 907 | 483 | 1,390 | 740 | 449 | 1,189 | 497 | 360 | 857 |
| Transport equipment | 399 | 197 | 596 | 772 | 343 | 1,115 | 788 | 400 | 1,188 | 536 | 291 | 827 |
| Transport, storage and communications | 12,537 | 4,724 | 17,261 | 12,187 | 4,900 | 17,087 | 12,282 | 4,939 | 17,221 | 7,739 | 4,088 | 11,827 |
| Vehicles, parts and accessories | 2,587 | 2,052 | 4,639 | 3,693 | 3,228 | 6,921 | 3,777 | 2,974 | 6,751 | 2,906 | 2,376 | 5,282 |
| Wholesale trade | 12,793 | 6,621 | 19,414 | 11,619 | 6,591 | 18,210 | 11,109 | 6,607 | 17,716 | 6,878 | 5,188 | 12,066 |
| Wood, wood products and furniture | 1,514 | 810 | 2,324 | 1,831 | 1,135 | 2,966 | 1,792 | 1,090 | 2,882 | 1,308 | 815 | 2,123 |
| Other ${ }^{1}$ | 4,778 | 2,171 | 6,949 | 10,717 | 6,046 | 16,763 | 2,145 | 2,037 | 4,182 | 733 | 258 | 991 |
| Total | 442,519 | 178,883 | 621,402 | 340,418 | 166,411 | 506,829 | 311,352 | 161,682 | 473,034 | 213,307 | 122,221 | 335,528 |

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 of taxpayers of taxpayers with assessed losses and profits by sector, 2006 - 2009 [percentage of total]

| Tax year | 2006$[101.5 \%$ assessed tax as \% of provisional$\operatorname{tax]}$ |  |  | 2007$[95.0 \%$ assessed tax as \% of provisionaltax] |  |  | 2008$[82.6 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009[34.3\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector <br> Percentage of total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total |
| Agencies and other services | 23.3\% | 16.6\% | 39.9\% | 11.5\% | 5.1\% | 16.7\% | 9.7\% | 5.1\% | 14.7\% | 7.7\% | 5.4\% | 13.1\% |
| Agriculture, forestry and fishing | 2.3\% | 1.5\% | 3.8\% | 3.4\% | 2.2\% | 5.5\% | 3.7\% | 2.4\% | 6.1\% | 4.2\% | 2.8\% | 7.0\% |
| Bricks, ceramic, glass, cement and similar products | 0.2\% | 0.4\% | 0.5\% | 0.3\% | 0.5\% | 0.9\% | 0.4\% | 0.5\% | 0.9\% | 0.4\% | 0.5\% | 0.9\% |
| Catering and accommodation | 2.1\% | 1.6\% | 3.7\% | 3.0\% | 2.5\% | 5.5\% | 3.3\% | 2.5\% | 5.8\% | 3.7\% | 2.5\% | 6.2\% |
| Chemicals and chemical, rubber and plastic products | 0.3\% | 0.7\% | 1.0\% | 0.6\% | 1.1\% | 1.7\% | 0.7\% | 1.1\% | 1.8\% | 0.7\% | 1.2\% | 1.8\% |
| Clothing and footwear | 0.3\% | 0.3\% | 0.6\% | 0.5\% | 0.6\% | 1.1\% | 0.5\% | 0.5\% | 1.0\% | 0.5\% | 0.5\% | 1.0\% |
| Coal and petroleum products | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.3\% | 0.4\% | 0.1\% | 0.3\% | 0.4\% | 0.1\% | 0.3\% | 0.4\% |
| Construction | 6.9\% | 5.1\% | 12.0\% | 7.4\% | 6.2\% | 13.6\% | 7.7\% | 6.5\% | 14.2\% | 7.3\% | 6.8\% | 14.1\% |
| Educational services | 0.7\% | 0.7\% | 1.4\% | 0.8\% | 0.8\% | 1.6\% | 0.8\% | 0.8\% | 1.7\% | 0.9\% | 0.8\% | 1.7\% |
| Electricity, gas and water | 0.3\% | 0.3\% | 0.6\% | 0.3\% | 0.4\% | 0.7\% | 0.3\% | 0.4\% | 0.7\% | 0.3\% | 0.4\% | 0.7\% |
| Financing, insurance, real estate and business services | 34.0\% | 37.8\% | 71.8\% | 34.9\% | 38.9\% | 73.8\% | 35.2\% | 39.2\% | 74.4\% | 39.4\% | 39.6\% | 79.0\% |
| Food, drink and tobacco | 0.6\% | 0.6\% | 1.2\% | 0.9\% | 0.9\% | 1.8\% | 0.9\% | 0.9\% | 1.8\% | 0.9\% | 1.0\% | 1.9\% |
| Leather, leather goods and fur (excl. footwear and clothing) | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% |
| Long term insurance | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% |
| Machinery and related items | 0.7\% | 1.5\% | 2.2\% | 1.3\% | 2.4\% | 3.7\% | 1.4\% | 2.5\% | 3.9\% | 1.6\% | 2.8\% | 4.3\% |
| Medical, dental and other health and veterinary services | 0.6\% | 1.5\% | 2.2\% | 0.9\% | 1.8\% | 2.6\% | 1.0\% | 1.8\% | 2.8\% | 0.9\% | 2.1\% | 3.0\% |
| Metal | 0.6\% | 1.2\% | 1.8\% | 0.9\% | 1.8\% | 2.7\% | 0.9\% | 2.0\% | 2.9\% | 1.0\% | 2.1\% | 3.1\% |
| Mining and quarrying | 0.2\% | 0.2\% | 0.4\% | 0.3\% | 0.3\% | 0.6\% | 0.4\% | 0.2\% | 0.6\% | 0.3\% | 0.2\% | 0.5\% |
| Other manufacturing industries | 1.3\% | 1.7\% | 3.1\% | 1.1\% | 1.5\% | 2.5\% | 1.1\% | 1.4\% | 2.5\% | 1.1\% | 1.4\% | 2.5\% |
| Paper, printing and publishing | 0.5\% | 0.7\% | 1.2\% | 0.8\% | 1.0\% | 1.8\% | 0.9\% | 1.0\% | 1.9\% | 0.9\% | 1.1\% | 2.0\% |
| Personal and household services | 0.9\% | 0.7\% | 1.6\% | 1.1\% | 0.9\% | 1.9\% | 1.2\% | 0.9\% | 2.2\% | 1.3\% | 1.0\% | 2.4\% |
| Recreation and cultural services | 0.7\% | 0.6\% | 1.3\% | 0.9\% | 0.7\% | 1.6\% | 1.0\% | 0.7\% | 1.7\% | 1.0\% | 0.8\% | 1.8\% |
| Research and scientific institutes | 0.2\% | 0.1\% | 0.3\% | 0.2\% | 0.2\% | 0.4\% | 0.2\% | 0.2\% | 0.4\% | 0.2\% | 0.2\% | 0.4\% |
| Retail trade | 11.4\% | 11.1\% | 22.5\% | 12.4\% | 14.0\% | 26.4\% | 14.6\% | 15.3\% | 29.9\% | 12.1\% | 13.7\% | 25.8\% |
| Scientific, optical and similar equipment | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.2\% | 0.4\% | 0.1\% | 0.2\% | 0.4\% | 0.2\% | 0.3\% | 0.4\% |
| Social and related community services | 3.0\% | 4.2\% | 7.2\% | 2.9\% | 0.9\% | 3.9\% | 2.3\% | 0.8\% | 3.1\% | 2.5\% | 0.3\% | 2.8\% |
| Specialised repair services | 0.7\% | 1.0\% | 1.6\% | 0.8\% | 1.2\% | 2.0\% | 0.9\% | 1.2\% | 2.0\% | 1.0\% | 1.3\% | 2.3\% |
| Textiles | 0.2\% | 0.2\% | 0.3\% | 0.3\% | 0.3\% | 0.6\% | 0.2\% | 0.3\% | 0.5\% | 0.2\% | 0.3\% | 0.5\% |
| Transport equipment | 0.1\% | 0.1\% | 0.2\% | 0.2\% | 0.2\% | 0.4\% | 0.3\% | 0.2\% | 0.5\% | 0.3\% | 0.2\% | 0.5\% |
| Transport, storage and communications | 2.8\% | 2.6\% | 5.5\% | 3.6\% | 2.9\% | 6.5\% | 3.9\% | 3.1\% | 7.0\% | 3.6\% | 3.3\% | 7.0\% |
| Vehicles, parts and accessories | 0.6\% | 1.1\% | 1.7\% | 1.1\% | 1.9\% | 3.0\% | 1.2\% | 1.8\% | 3.1\% | 1.4\% | 1.9\% | 3.3\% |
| Wholesale trade | 2.9\% | 3.7\% | 6.6\% | 3.4\% | 4.0\% | 7.4\% | 3.6\% | 4.1\% | 7.7\% | 3.2\% | 4.2\% | 7.5\% |
| Wood, wood products and furniture | 0.3\% | 0.5\% | 0.8\% | 0.5\% | 0.7\% | 1.2\% | 0.6\% | 0.7\% | 1.2\% | 0.6\% | 0.7\% | 1.3\% |
| Other | 1.1\% | 1.2\% | 2.3\% | 3.1\% | 3.6\% | 6.8\% | 0.7\% | 1.3\% | 1.9\% | 0.3\% | 0.2\% | 0.6\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.4.3: Companies: Number with assessed losses and profits by sector, 2006-2009 [percentage of sector total]

| Tax year | 2006$[101.5 \%$ assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2007[95.0\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2008[82.6\% assessed tax as \% of provisional$\operatorname{tax}]$ |  |  | 2009[34.3\% assessed tax as \% of provisionaltax] |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector <br> Percentage of total | Assessed losses | Assessed profits | Total | $\begin{gathered} \text { Assessed } \\ \text { losses } \\ \hline \end{gathered}$ | Assessed profits | Total | Assessed losses | Assessed profits | Total | Assessed losses | Assessed profits | Total |
| Agencies and other services | 77.7\% | 22.3\% | 100.0\% | 82.2\% | 17.8\% | 100.0\% | 78.7\% | 21.3\% | 100.0\% | 71.5\% | 28.5\% | 100.0\% |
| Agriculture, forestry and fishing | 79.3\% | 20.7\% | 100.0\% | 76.1\% | 23.9\% | 100.0\% | 75.2\% | 24.8\% | 100.0\% | 72.4\% | 27.6\% | 100.0\% |
| Bricks, ceramic, glass, cement and similar products | 56.5\% | 43.5\% | 100.0\% | 57.1\% | 42.9\% | 100.0\% | 58.2\% | 41.8\% | 100.0\% | 60.0\% | 40.0\% | 100.0\% |
| Catering and accommodation | 77.0\% | 23.0\% | 100.0\% | 71.7\% | 28.3\% | 100.0\% | 71.9\% | 28.1\% | 100.0\% | 71.9\% | 28.1\% | 100.0\% |
| Chemicals and chemical, rubber and plastic products | 55.1\% | 44.9\% | 100.0\% | 52.9\% | 47.1\% | 100.0\% | 52.8\% | 47.2\% | 100.0\% | 50.9\% | 49.1\% | 100.0\% |
| Clothing and footwear | 66.3\% | 33.7\% | 100.0\% | 65.2\% | 34.8\% | 100.0\% | 65.1\% | 34.9\% | 100.0\% | 62.3\% | 37.7\% | 100.0\% |
| Coal and petroleum products | 51.5\% | 48.5\% | 100.0\% | 47.4\% | 52.6\% | 100.0\% | 49.0\% | 51.0\% | 100.0\% | 44.5\% | 55.5\% | 100.0\% |
| Construction | 77.1\% | 22.9\% | 100.0\% | 71.0\% | 29.0\% | 100.0\% | 69.7\% | 30.3\% | 100.0\% | 65.1\% | 34.9\% | 100.0\% |
| Educational services | 72.9\% | 27.1\% | 100.0\% | 67.1\% | 32.9\% | 100.0\% | 66.0\% | 34.0\% | 100.0\% | 64.4\% | 35.6\% | 100.0\% |
| Electricity, gas and water | 69.7\% | 30.3\% | 100.0\% | 61.5\% | 38.5\% | 100.0\% | 60.7\% | 39.3\% | 100.0\% | 56.2\% | 43.8\% | 100.0\% |
| Financing, insurance, real estate and business services | 69.0\% | 31.0\% | 100.0\% | 64.8\% | 35.2\% | 100.0\% | 63.4\% | 36.6\% | 100.0\% | 63.5\% | 36.5\% | 100.0\% |
| Food, drink and tobacco | 68.6\% | 31.4\% | 100.0\% | 65.2\% | 34.8\% | 100.0\% | 65.4\% | 34.6\% | 100.0\% | 62.3\% | 37.7\% | 100.0\% |
| Leather, leather goods and fur (excl. footwear and clothing) | 64.0\% | 36.0\% | 100.0\% | 60.2\% | 39.8\% | 100.0\% | 56.6\% | 43.4\% | 100.0\% | 57.1\% | 42.9\% | 100.0\% |
| Long term insurance | 64.1\% | 35.9\% | 100.0\% | 66.4\% | 33.6\% | 100.0\% | 62.5\% | 37.5\% | 100.0\% | 58.7\% | 41.3\% | 100.0\% |
| Machinery and related items | 54.5\% | 45.5\% | 100.0\% | 53.5\% | 46.5\% | 100.0\% | 52.6\% | 47.4\% | 100.0\% | 49.3\% | 50.7\% | 100.0\% |
| Medical, dental and other health and veterinary services | 49.8\% | 50.2\% | 100.0\% | 49.9\% | 50.1\% | 100.0\% | 50.3\% | 49.7\% | 100.0\% | 44.3\% | 55.7\% | 100.0\% |
| Metal | 54.1\% | 45.9\% | 100.0\% | 49.5\% | 50.5\% | 100.0\% | 47.1\% | 52.9\% | 100.0\% | 46.6\% | 53.4\% | 100.0\% |
| Mining and quarrying | 70.6\% | 29.4\% | 100.0\% | 72.8\% | 27.2\% | 100.0\% | 74.0\% | 26.0\% | 100.0\% | 72.9\% | 27.1\% | 100.0\% |
| Other manufacturing industries | 65.7\% | 34.3\% | 100.0\% | 59.8\% | 40.2\% | 100.0\% | 59.5\% | 40.5\% | 100.0\% | 56.7\% | 43.3\% | 100.0\% |
| Paper, printing and publishing | 63.7\% | 36.3\% | 100.0\% | 62.5\% | 37.5\% | 100.0\% | 62.2\% | 37.8\% | 100.0\% | 58.6\% | 41.4\% | 100.0\% |
| Personal and household services | 76.4\% | 23.6\% | 100.0\% | 72.2\% | 27.8\% | 100.0\% | 71.5\% | 28.5\% | 100.0\% | 69.3\% | 30.7\% | 100.0\% |
| Recreation and cultural services | 73.8\% | 26.2\% | 100.0\% | 71.6\% | 28.4\% | 100.0\% | 71.8\% | 28.2\% | 100.0\% | 68.7\% | 31.3\% | 100.0\% |
| Research and scientific institutes | 74.1\% | 25.9\% | 100.0\% | 69.6\% | 30.4\% | 100.0\% | 69.7\% | 30.3\% | 100.0\% | 61.1\% | 38.9\% | 100.0\% |
| Retail trade | 71.6\% | 28.4\% | 100.0\% | 64.4\% | 35.6\% | 100.0\% | 64.9\% | 35.1\% | 100.0\% | 60.7\% | 39.3\% | 100.0\% |
| Scientific, optical and similar equipment | 54.0\% | 46.0\% | 100.0\% | 55.5\% | 44.5\% | 100.0\% | 54.2\% | 45.8\% | 100.0\% | 51.8\% | 48.2\% | 100.0\% |
| Social and related community services | 63.8\% | 36.2\% | 100.0\% | 86.5\% | 13.5\% | 100.0\% | 85.0\% | 15.0\% | 100.0\% | 94.5\% | 5.5\% | 100.0\% |
| Specialised repair services | 62.6\% | 37.4\% | 100.0\% | 59.8\% | 40.2\% | 100.0\% | 59.3\% | 40.7\% | 100.0\% | 56.7\% | 43.3\% | 100.0\% |
| Textiles | 70.8\% | 29.2\% | 100.0\% | 65.3\% | 34.7\% | 100.0\% | 62.2\% | 37.8\% | 100.0\% | 58.0\% | 42.0\% | 100.0\% |
| Transport equipment | 66.9\% | 33.1\% | 100.0\% | 69.2\% | 30.8\% | 100.0\% | 66.3\% | 33.7\% | 100.0\% | 64.8\% | 35.2\% | 100.0\% |
| Transport, storage and communications | 72.6\% | 27.4\% | 100.0\% | 71.3\% | 28.7\% | 100.0\% | 71.3\% | 28.7\% | 100.0\% | 65.4\% | 34.6\% | 100.0\% |
| Vehicles, parts and accessories | 55.8\% | 44.2\% | 100.0\% | 53.4\% | 46.6\% | 100.0\% | 55.9\% | 44.1\% | 100.0\% | 55.0\% | 45.0\% | 100.0\% |
| Wholesale trade | 65.9\% | 34.1\% | 100.0\% | 63.8\% | 36.2\% | 100.0\% | 62.7\% | 37.3\% | 100.0\% | 57.0\% | 43.0\% | 100.0\% |
| Wood, wood products and furniture | 65.1\% | 34.9\% | 100.0\% | 61.7\% | 38.3\% | 100.0\% | 62.2\% | 37.8\% | 100.0\% | 61.6\% | 38.4\% | 100.0\% |
| Other | 68.8\% | 31.2\% | 100.0\% | 63.9\% | 36.1\% | 100.0\% | 51.3\% | 48.7\% | 100.0\% | 74.0\% | 26.0\% | 100.0\% |
| Total | 71.2\% | 28.8\% | 100.0\% | 67.2\% | 32.8\% | 100.0\% | 65.8\% | 34.2\% | 100.0\% | 63.6\% | 36.4\% | 100.0\% |

Table A3.5.1: Companies: Tax assessed by main industrial sector and taxable income group, 2006

| Tax year | 2006 [101.5\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Taxable income group ( R million) | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing ${ }^{1}$ | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| A: <0 | 0 | 60 | 3 | - | 1 | 0 | - | 341 | 0 | 2 | 406 |
| B: $=0$ | 0 | 0 | 3 | - | 0 | 6 | 0 | 15 | 1 | 13 | 37 |
| C: 1 to 100000 | 9 | 1 | 41 | 2 | 29 | 120 | 15 | 424 | 34 | 6 | 682 |
| D: 100001 to 250000 | 18 | 2 | 88 | 4 | 51 | 206 | 24 | 690 | 45 | 7 | 1,136 |
| E: 250001 to 500000 | 28 | 4 | 155 | 5 | 75 | 297 | 38 | 883 | 68 | 9 | 1,562 |
| F: 500001 to 750000 | 20 | 3 | 148 | 4 | 67 | 252 | 30 | 654 | 57 | 11 | 1,245 |
| G: 750001 to 1000000 | 16 | 4 | 131 | 5 | 55 | 210 | 30 | 537 | 40 | 5 | 1,033 |
| H: 1000001 to 2500000 | 94 | 15 | 633 | 15 | 248 | 846 | 117 | 1,992 | 146 | 27 | 4,133 |
| I: 2500001 to 5000000 | 82 | 25 | 754 | 6 | 226 | 736 | 137 | 1,893 | 95 | 29 | 3,983 |
| J: 5000001 to 7500000 | 34 | 28 | 553 | 9 | 115 | 538 | 106 | 1,111 | 86 | 7 | 2,589 |
| K: 7500001 to 10000000 | 33 | 11 | 390 | - | 110 | 397 | 88 | 824 | 71 | 8 | 1,932 |
| L: 10000001 to 25000000 | 113 | 97 | 1,525 | 20 | 324 | 1,197 | 345 | 2,810 | 271 | 47 | 6,749 |
| M: 25000001 to 50000000 | 104 | 69 | 1,599 | - | 185 | 964 | 371 | 2,302 | 269 | 11 | 5,873 |
| N: 50000001 to 75000000 | 38 | 71 | 812 | - | 34 | 693 | 207 | 1,550 | 340 | 19 | 3,763 |
| O: 75000001 to 100000000 | 50 | 51 | 540 | 70 | 46 | 411 | 175 | 897 | 101 | - | 2,341 |
| P: 100000001 to 200000000 | - | 248 | 1,240 | 45 | 213 | 1,143 | 368 | 3,146 | 263 | 186 | 6,852 |
| Q: $200000001+$ | 153 | 8,496 | 15,788 | 1,479 | 68 | 7,929 | 8,314 | 19,313 | 1,214 | - | 62,754 |
| Total | 793 | 9,185 | 24,405 | 1,662 | 1,846 | 15,945 | 10,367 | 39,380 | 3,100 | 387 | 107,070 |

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 A3.5.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2006 [percentage of total]

| Tax year | 2006 [101.5\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Percentage by taxable income group | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| C: 1 to 100000 | 1.3\% | 0.1\% | 6.0\% | 0.3\% | 4.3\% | 17.6\% | 2.3\% | 62.2\% | 5.0\% | 0.8\% | 100.0\% |
| D: 100001 to 250000 | 1.6\% | 0.2\% | 7.8\% | 0.4\% | 4.5\% | 18.1\% | 2.1\% | 60.7\% | 4.0\% | 0.6\% | 100.0\% |
| E: 250001 to 500000 | 1.8\% | 0.3\% | 9.9\% | 0.3\% | 4.8\% | 19.0\% | 2.4\% | 56.5\% | 4.4\% | 0.6\% | 100.0\% |
| F: 500001 to 750000 | 1.6\% | 0.2\% | 11.9\% | 0.3\% | 5.3\% | 20.2\% | 2.4\% | 52.6\% | 4.6\% | 0.9\% | 100.0\% |
| G: 750001 to 1000000 | 1.6\% | 0.4\% | 12.7\% | 0.4\% | 5.3\% | 20.3\% | 2.9\% | 52.0\% | 3.9\% | 0.5\% | 100.0\% |
| H: 1000001 to 2500000 | 2.3\% | 0.4\% | 15.3\% | 0.4\% | 6.0\% | 20.5\% | 2.8\% | 48.2\% | 3.5\% | 0.6\% | 100.0\% |
| l: 2500001 to 5000000 | 2.0\% | 0.6\% | 18.9\% | 0.2\% | 5.7\% | 18.5\% | 3.4\% | 47.5\% | 2.4\% | 0.7\% | 100.0\% |
| J: 5000001 to 7500000 | 1.3\% | 1.1\% | 21.4\% | 0.4\% | 4.4\% | 20.8\% | 4.1\% | 42.9\% | 3.3\% | 0.3\% | 100.0\% |
| K: 7500001 to 10000000 | 1.7\% | 0.6\% | 20.2\% | 0.0\% | 5.7\% | 20.6\% | 4.6\% | 42.6\% | 3.7\% | 0.4\% | 100.0\% |
| L: 10000001 to 25000000 | 1.7\% | 1.4\% | 22.6\% | 0.3\% | 4.8\% | 17.7\% | 5.1\% | 41.6\% | 4.0\% | 0.7\% | 100.0\% |
| M: 25000001 to 50000000 | 1.8\% | 1.2\% | 27.2\% | 0.0\% | 3.1\% | 16.4\% | 6.3\% | 39.2\% | 4.6\% | 0.2\% | 100.0\% |
| N: 50000001 to 75000000 | 1.0\% | 1.9\% | 21.6\% | 0.0\% | 0.9\% | 18.4\% | 5.5\% | 41.2\% | 9.0\% | 0.5\% | 100.0\% |
| O: 75000001 to 100000000 | 2.1\% | 2.2\% | 23.1\% | 3.0\% | 2.0\% | 17.6\% | 7.5\% | 38.3\% | 4.3\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 0.0\% | 3.6\% | 18.1\% | 0.7\% | 3.1\% | 16.7\% | 5.4\% | 45.9\% | 3.8\% | 2.7\% | 100.0\% |
| Q: $200000001+$ | 0.2\% | 13.5\% | 25.2\% | 2.4\% | 0.1\% | 12.6\% | 13.2\% | 30.8\% | 1.9\% | 0.0\% | 100.0\% |
| Total | 0.7\% | 8.6\% | 22.8\% | 1.6\% | 1.7\% | 14.9\% | 9.7\% | 36.8\% | 2.9\% | 0.4\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| C: 1 to 100000 | 1.2\% | 0.0\% | 0.2\% | 0.1\% | 1.6\% | 0.8\% | 0.1\% | 1.1\% | 1.1\% | 1.5\% | 0.6\% |
| D: 100001 to 250000 | 2.3\% | 0.0\% | 0.4\% | 0.2\% | 2.8\% | 1.3\% | 0.2\% | 1.8\% | 1.4\% | 1.9\% | 1.1\% |
| E: 250001 to 500000 | 3.6\% | 0.0\% | 0.6\% | 0.3\% | 4.1\% | 1.9\% | 0.4\% | 2.2\% | 2.2\% | 2.4\% | 1.5\% |
| F: 500001 to 750000 | 2.6\% | 0.0\% | 0.6\% | 0.2\% | 3.6\% | 1.6\% | 0.3\% | 1.7\% | 1.8\% | 2.8\% | 1.2\% |
| G: 750001 to 1000000 | 2.1\% | 0.0\% | 0.5\% | 0.3\% | 3.0\% | 1.3\% | 0.3\% | 1.4\% | 1.3\% | 1.3\% | 1.0\% |
| H: 1000001 to 2500000 | 11.8\% | 0.2\% | 2.6\% | 0.9\% | 13.4\% | 5.3\% | 1.1\% | 5.1\% | 4.7\% | 6.9\% | 3.9\% |
| l: 2500001 to 5000000 | 10.3\% | 0.3\% | 3.1\% | 0.4\% | 12.2\% | 4.6\% | 1.3\% | 4.8\% | 3.1\% | 7.5\% | 3.7\% |
| J: 5000001 to 7500000 | 4.3\% | 0.3\% | 2.3\% | 0.6\% | 6.2\% | 3.4\% | 1.0\% | 2.8\% | 2.8\% | 1.9\% | 2.4\% |
| K: 7500001 to 10000000 | 4.1\% | 0.1\% | 1.6\% | 0.0\% | 5.9\% | 2.5\% | 0.9\% | 2.1\% | 2.3\% | 2.1\% | 1.8\% |
| L: 10000001 to 25000000 | 14.2\% | 1.1\% | 6.2\% | 1.2\% | 17.6\% | 7.5\% | 3.3\% | 7.1\% | 8.8\% | 12.2\% | 6.3\% |
| M: 25000001 to 50000000 | 13.1\% | 0.7\% | 6.6\% | 0.0\% | 10.0\% | 6.0\% | 3.6\% | 5.8\% | 8.7\% | 2.8\% | 5.5\% |
| N: 50000001 to 75000000 | 4.8\% | 0.8\% | 3.3\% | 0.0\% | 1.8\% | 4.3\% | 2.0\% | 3.9\% | 11.0\% | 4.8\% | 3.5\% |
| O: 75000001 to 100000000 | 6.3\% | 0.6\% | 2.2\% | 4.2\% | 2.5\% | 2.6\% | 1.7\% | 2.3\% | 3.2\% | 0.0\% | 2.2\% |
| P: 100000001 to 200000000 | 0.0\% | 2.7\% | 5.1\% | 2.7\% | 11.5\% | 7.2\% | 3.6\% | 8.0\% | 8.5\% | 48.2\% | 6.4\% |
| Q: $200000001+$ | 19.3\% | 92.5\% | 64.7\% | 89.0\% | 3.7\% | 49.7\% | 80.2\% | 49.0\% | 39.2\% | 0.0\% | 58.6\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.5.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2006

| Tax year | 2006 [101.5\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | 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, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 8,320 | 468 | 16,254 | 730 | 10,348 | 39,197 | 6,141 | 108,826 | 8,163 | 1,266 | 199,713 |
| B: $=0$ | 1,957 | 476 | 7,065 | 607 | 20,126 | 38,915 | 6,396 | 145,664 | 18,088 | 3,512 | 242,806 |
| C: 1 to 100000 | 1,347 | 125 | 6,163 | 319 | 5,250 | 18,897 | 2,705 | 58,091 | 10,849 | 1,738 | 105,484 |
| D: 100001 to 250000 | 472 | 55 | 2,373 | 107 | 1,422 | 5,344 | 681 | 16,233 | 1,127 | 158 | 27,972 |
| E: 250001 to 500000 | 315 | 46 | 1,625 | 57 | 838 | 3,144 | 406 | 9,020 | 715 | 92 | 16,258 |
| F: 500001 to 750000 | 119 | 15 | 846 | 24 | 379 | 1,426 | 169 | 3,733 | 334 | 58 | 7,103 |
| G: 750001 to 1000000 | 67 | 15 | 526 | 18 | 217 | 836 | 121 | 2,127 | 163 | 20 | 4,110 |
| H: 1000001 to 2500000 | 207 | 33 | 1,354 | 35 | 531 | 1,865 | 266 | 4,405 | 329 | 60 | 9,085 |
| I: 2500001 to 5000000 | 83 | 22 | 737 | 6 | 216 | 721 | 131 | 1,861 | 97 | 22 | 3,896 |
| J: 5000001 to 7500000 | 20 | 17 | 312 | 5 | 66 | 302 | 59 | 622 | 49 | 4 | 1,456 |
| K: 7500001 to 10000000 | 13 | 6 | 157 | - | 43 | 158 | 34 | 325 | 28 | 3 | 767 |
| L: 10000001 to 25000000 | 28 | 19 | 341 | 4 | 76 | 265 | 79 | 626 | 57 | 10 | 1,505 |
| M: 25000001 to 50000000 | 11 | 7 | 155 | - | 20 | 97 | 36 | 223 | 26 | 1 | 576 |
| N: 50000001 to 75000000 | 2 | 4 | 45 | - | 2 | 38 | 12 | 88 | 19 | 1 | 211 |
| O: 75000001 to 100000000 | 2 | 2 | 22 | 3 | 2 | 17 | 7 | 36 | 4 | - | 95 |
| P: 100000001 to 200000000 | - | 6 | 31 | 1 | 5 | 28 | 8 | 73 | 6 | 4 | 162 |
| Q: $200000001+$ | 1 | 21 | 47 | 2 | 1 | 34 | 10 | 80 | 7 | - | 203 |
| Total | 12,964 | 1,337 | 38,053 | 1,918 | 39,542 | 111,284 | 17,261 | 352,033 | 40,061 | 6,949 | 621,402 |
| Total < 0 taxable income | 8,320 | 468 | 16,254 | 730 | 10,348 | 39,197 | 6,141 | 108,826 | 8,163 | 1,266 | 199,713 |
| Total $=0$ taxable income | 1,957 | 476 | 7,065 | 607 | 20,126 | 38,915 | 6,396 | 145,664 | 18,088 | 3,512 | 242,806 |
| Total > 0 taxable income | 2,687 | 393 | 14,734 | 581 | 9,068 | 33,172 | 4,724 | 97,543 | 13,810 | 2,171 | 178,883 |
| Total | 12,964 | 1,337 | 38,053 | 1,918 | 39,542 | 111,284 | 17,261 | 352,033 | 40,061 | 6,949 | 621,402 |
| Percentage |  |  |  |  |  |  |  |  |  |  |  |
| Total < 0 taxable income | 64.2\% | 35.0\% | 42.7\% | 38.1\% | 26.2\% | 35.2\% | 35.6\% | 30.9\% | 20.4\% | 18.2\% | 32.1\% |
| Total $=0$ taxable income | 15.1\% | 35.6\% | 18.6\% | 31.6\% | 50.9\% | 35.0\% | 37.1\% | 41.4\% | 45.2\% | 50.5\% | 39.1\% |
| Total > 0 taxable income | 20.7\% | 29.4\% | 38.7\% | 30.3\% | 22.9\% | 29.8\% | 27.4\% | 27.7\% | 34.5\% | 31.2\% | 28.8\% |
| 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 A3.5.4: Companies: Number by main industrial sector and taxable income group, 2006 [percentage of total]

| Tax year | 2006 [101.5\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 4.2\% | 0.2\% | 8.1\% | 0.4\% | 5.2\% | 19.6\% | 3.1\% | 54.5\% | 4.1\% | 0.6\% | 100.0\% |
| B: $=0$ | 0.8\% | 0.2\% | 2.9\% | 0.2\% | 8.3\% | 16.0\% | 2.6\% | 60.0\% | 7.4\% | 1.4\% | 100.0\% |
| C: 1 to 100000 | 1.3\% | 0.1\% | 5.8\% | 0.3\% | 5.0\% | 17.9\% | 2.6\% | 55.1\% | 10.3\% | 1.6\% | 100.0\% |
| D: 100001 to 250000 | 1.7\% | 0.2\% | 8.5\% | 0.4\% | 5.1\% | 19.1\% | 2.4\% | 58.0\% | 4.0\% | 0.6\% | 100.0\% |
| E: 250001 to 500000 | 1.9\% | 0.3\% | 10.0\% | 0.4\% | 5.2\% | 19.3\% | 2.5\% | 55.5\% | 4.4\% | 0.6\% | 100.0\% |
| F: 500001 to 750000 | 1.7\% | 0.2\% | 11.9\% | 0.3\% | 5.3\% | 20.1\% | 2.4\% | 52.6\% | 4.7\% | 0.8\% | 100.0\% |
| G: 750001 to 1000000 | 1.6\% | 0.4\% | 12.8\% | 0.4\% | 5.3\% | 20.3\% | 2.9\% | 51.8\% | 4.0\% | 0.5\% | 100.0\% |
| H: 1000001 to 2500000 | 2.3\% | 0.4\% | 14.9\% | 0.4\% | 5.8\% | 20.5\% | 2.9\% | 48.5\% | 3.6\% | 0.7\% | 100.0\% |
| l: 2500001 to 5000000 | 2.1\% | 0.6\% | 18.9\% | 0.2\% | 5.5\% | 18.5\% | 3.4\% | 47.8\% | 2.5\% | 0.6\% | 100.0\% |
| J: 5000001 to 7500000 | 1.4\% | 1.2\% | 21.4\% | 0.3\% | 4.5\% | 20.7\% | 4.1\% | 42.7\% | 3.4\% | 0.3\% | 100.0\% |
| K: 7500001 to 10000000 | 1.7\% | 0.8\% | 20.5\% | 0.0\% | 5.6\% | 20.6\% | 4.4\% | 42.4\% | 3.7\% | 0.4\% | 100.0\% |
| L: 10000001 to 25000000 | 1.9\% | 1.3\% | 22.7\% | 0.3\% | 5.0\% | 17.6\% | 5.2\% | 41.6\% | 3.8\% | 0.7\% | 100.0\% |
| M: 25000001 to 50000000 | 1.9\% | 1.2\% | 26.9\% | 0.0\% | 3.5\% | 16.8\% | 6.3\% | 38.7\% | 4.5\% | 0.2\% | 100.0\% |
| N: 50000001 to 75000000 | 0.9\% | 1.9\% | 21.3\% | 0.0\% | 0.9\% | 18.0\% | 5.7\% | 41.7\% | 9.0\% | 0.5\% | 100.0\% |
| O: 75000001 to 100000000 | 2.1\% | 2.1\% | 23.2\% | 3.2\% | 2.1\% | 17.9\% | 7.4\% | 37.9\% | 4.2\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 0.0\% | 3.7\% | 19.1\% | 0.6\% | 3.1\% | 17.3\% | 4.9\% | 45.1\% | 3.7\% | 2.5\% | 100.0\% |
| Q: $200000001+$ | 0.5\% | 10.3\% | 23.2\% | 1.0\% | 0.5\% | 16.7\% | 4.9\% | 39.4\% | 3.4\% | 0.0\% | 100.0\% |
| Total | 2.1\% | 0.2\% | 6.1\% | 0.3\% | 6.4\% | 17.9\% | 2.8\% | 56.7\% | 6.4\% | 1.1\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| A: <0 | 64.2\% | 35.0\% | 42.7\% | 38.1\% | 26.2\% | 35.2\% | 35.6\% | 30.9\% | 20.4\% | 18.2\% | 32.1\% |
| B: $=0$ | 15.1\% | 35.6\% | 18.6\% | 31.6\% | 50.9\% | 35.0\% | 37.1\% | 41.4\% | 45.2\% | 50.5\% | 39.1\% |
| C: 1 to 100000 | 10.4\% | 9.3\% | 16.2\% | 16.6\% | 13.3\% | 17.0\% | 15.7\% | 16.5\% | 27.1\% | 25.0\% | 17.0\% |
| D: 100001 to 250000 | 3.6\% | 4.1\% | 6.2\% | 5.6\% | 3.6\% | 4.8\% | 3.9\% | 4.6\% | 2.8\% | 2.3\% | 4.5\% |
| E: 250001 to 500000 | 2.4\% | 3.4\% | 4.3\% | 3.0\% | 2.1\% | 2.8\% | 2.4\% | 2.6\% | 1.8\% | 1.3\% | 2.6\% |
| F: 500001 to 750000 | 0.9\% | 1.1\% | 2.2\% | 1.3\% | 1.0\% | 1.3\% | 1.0\% | 1.1\% | 0.8\% | 0.8\% | 1.1\% |
| G: 750001 to 1000000 | 0.5\% | 1.1\% | 1.4\% | 0.9\% | 0.5\% | 0.8\% | 0.7\% | 0.6\% | 0.4\% | 0.3\% | 0.7\% |
| H: 1000001 to 2500000 | 1.6\% | 2.5\% | 3.6\% | 1.8\% | 1.3\% | 1.7\% | 1.5\% | 1.3\% | 0.8\% | 0.9\% | 1.5\% |
| l: 2500001 to 5000000 | 0.6\% | 1.6\% | 1.9\% | 0.3\% | 0.5\% | 0.6\% | 0.8\% | 0.5\% | 0.2\% | 0.3\% | 0.6\% |
| J: 5000001 to 7500000 | 0.2\% | 1.3\% | 0.8\% | 0.3\% | 0.2\% | 0.3\% | 0.3\% | 0.2\% | 0.1\% | 0.1\% | 0.2\% |
| K: 7500001 to 10000000 | 0.1\% | 0.4\% | 0.4\% | 0.0\% | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.1\% | 0.0\% | 0.1\% |
| L: 10000001 to 25000000 | 0.2\% | 1.4\% | 0.9\% | 0.2\% | 0.2\% | 0.2\% | 0.5\% | 0.2\% | 0.1\% | 0.1\% | 0.2\% |
| M: 25000001 to 50000000 | 0.1\% | 0.5\% | 0.4\% | 0.0\% | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.1\% | 0.0\% | 0.1\% |
| N: 50000001 to 75000000 | 0.0\% | 0.3\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| O: 75000001 to 100000000 | 0.0\% | 0.1\% | 0.1\% | 0.2\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| P: 100000001 to 200000000 | 0.0\% | 0.4\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% |
| Q: $200000001+$ | 0.0\% | 1.6\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

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

|  | 2007 [95.0\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Taxable income group ( R million) | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing ${ }^{1}$ | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| A: <0 | 3 | 3 | 0 | - | 0 | 3 | 0 | 315 | 0 | 1 | 325 |
| B: $=0$ | 0 | 0 | 0 | - | 0 | 5 | 1 | 2 | 0 | 26 | 33 |
| C: 1 to 100000 | 10 | 1 | 46 | 2 | 27 | 111 | 14 | 301 | 23 | 19 | 554 |
| D: 100001 to 250000 | 21 | 2 | 106 | 3 | 54 | 210 | 27 | 530 | 42 | 32 | 1,028 |
| E: 250001 to 500000 | 39 | 5 | 199 | 6 | 90 | 331 | 44 | 727 | 76 | 43 | 1,559 |
| F: 500001 to 750000 | 33 | 5 | 186 | 5 | 85 | 274 | 39 | 572 | 60 | 38 | 1,298 |
| G: 750001 to 1000000 | 32 | 5 | 182 | 5 | 75 | 253 | 40 | 468 | 61 | 32 | 1,153 |
| H: 1000001 to 2500000 | 145 | 17 | 893 | 22 | 361 | 1,046 | 172 | 1,821 | 185 | 119 | 4,783 |
| I: 2500001 to 5000000 | 140 | 27 | 1,035 | 22 | 355 | 990 | 170 | 1,766 | 162 | 102 | 4,767 |
| J: 5000001 to 7500000 | 69 | 27 | 780 | 13 | 221 | 700 | 136 | 1,038 | 77 | 64 | 3,124 |
| K: 7500001 to 10000000 | 76 | 33 | 582 | 8 | 159 | 533 | 82 | 952 | 86 | 44 | 2,555 |
| L: 10000001 to 25000000 | 183 | 106 | 2,168 | 26 | 588 | 1,675 | 415 | 3,216 | 263 | 100 | 8,742 |
| M: 25000001 to 50000000 | 145 | 41 | 1,804 | 35 | 277 | 1,279 | 335 | 2,751 | 240 | 96 | 7,001 |
| N: 50000001 to 75000000 | 155 | 87 | 1,272 | 16 | 85 | 732 | 138 | 1,524 | 161 | 60 | 4,230 |
| O: 75000001 to 100000000 | 98 | 68 | 650 | - | 156 | 372 | 154 | 1,130 | 256 | - | 2,884 |
| P: 100000001 to 200000000 | 92 | 324 | 1,618 | 145 | 128 | 1,621 | 532 | 3,247 | 159 | 34 | 7,900 |
| Q: $200000001+$ | 328 | 9,951 | 17,656 | 1,479 | 315 | 8,735 | 8,945 | 24,426 | 1,357 | 631 | 73,824 |
| Total | 1,570 | 10,700 | 29,177 | 1,789 | 2,976 | 18,870 | 11,243 | 44,786 | 3,208 | 1,441 | 125,760 |

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 A3.6.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2007 [percentage of total]

| Tax year Sector | 2007 [95.0\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Percentage by taxable income group | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community social and personal services | Other | Total tax assessed |
| C: 1 to 100000 | 1.8\% | 0.2\% | 8.3\% | 0.3\% | 4.9\% | 20.1\% | 2.5\% | 54.5\% | 4.2\% | 3.4\% | 100.0\% |
| D: 100001 to 250000 | 2.1\% | 0.2\% | 10.3\% | 0.3\% | 5.2\% | 20.5\% | 2.7\% | 51.6\% | 4.1\% | 3.1\% | 100.0\% |
| E: 250001 to 500000 | 2.5\% | 0.3\% | 12.8\% | 0.4\% | 5.7\% | 21.2\% | 2.8\% | 46.6\% | 4.9\% | 2.8\% | 100.0\% |
| F: 500001 to 750000 | 2.5\% | 0.4\% | 14.3\% | 0.4\% | 6.6\% | 21.1\% | 3.0\% | 44.1\% | 4.6\% | 2.9\% | 100.0\% |
| G: 750001 to 1000000 | 2.8\% | 0.4\% | 15.8\% | 0.5\% | 6.5\% | 22.0\% | 3.5\% | 40.6\% | 5.3\% | 2.7\% | 100.0\% |
| H: 1000001 to 2500000 | 3.0\% | 0.4\% | 18.7\% | 0.5\% | 7.6\% | 21.9\% | 3.6\% | 38.1\% | 3.9\% | 2.5\% | 100.0\% |
| l: 2500001 to 5000000 | 2.9\% | 0.6\% | 21.7\% | 0.5\% | 7.5\% | 20.8\% | 3.6\% | 37.0\% | 3.4\% | 2.1\% | 100.0\% |
| J: 5000001 to 7500000 | 2.2\% | 0.9\% | 25.0\% | 0.4\% | 7.1\% | 22.4\% | 4.3\% | 33.2\% | 2.5\% | 2.0\% | 100.0\% |
| K: 7500001 to 10000000 | 3.0\% | 1.3\% | 22.8\% | 0.3\% | 6.2\% | 20.9\% | 3.2\% | 37.3\% | 3.3\% | 1.7\% | 100.0\% |
| L: 10000001 to 25000000 | 2.1\% | 1.2\% | 24.8\% | 0.3\% | 6.7\% | 19.2\% | 4.7\% | 36.8\% | 3.0\% | 1.1\% | 100.0\% |
| M: 25000001 to 50000000 | 2.1\% | 0.6\% | 25.8\% | 0.5\% | 4.0\% | 18.3\% | 4.8\% | 39.3\% | 3.4\% | 1.4\% | 100.0\% |
| N: 50000001 to 75000000 | 3.7\% | 2.0\% | 30.1\% | 0.4\% | 2.0\% | 17.3\% | 3.3\% | 36.0\% | 3.8\% | 1.4\% | 100.0\% |
| O: 75000001 to 100000000 | 3.4\% | 2.4\% | 22.5\% | 0.0\% | 5.4\% | 12.9\% | 5.3\% | 39.2\% | 8.9\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 1.2\% | 4.1\% | 20.5\% | 1.8\% | 1.6\% | 20.5\% | 6.7\% | 41.1\% | 2.0\% | 0.4\% | 100.0\% |
| Q: $200000001+$ | 0.4\% | 13.5\% | 23.9\% | 2.0\% | 0.4\% | 11.8\% | 12.1\% | 33.1\% | 1.8\% | 0.9\% | 100.0\% |
| Total | 1.2\% | 8.5\% | 23.2\% | 1.4\% | 2.4\% | 15.0\% | 8.9\% | 35.6\% | 2.6\% | 1.1\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| C: 1 to 100000 | 0.6\% | 0.0\% | 0.2\% | 0.1\% | 0.9\% | 0.6\% | 0.1\% | 0.7\% | 0.7\% | 1.3\% | 0.4\% |
| D: 100001 to 250000 | 1.4\% | 0.0\% | 0.4\% | 0.2\% | 1.8\% | 1.1\% | 0.2\% | 1.2\% | 1.3\% | 2.2\% | 0.8\% |
| E: 250001 to 500000 | 2.5\% | 0.0\% | 0.7\% | 0.3\% | 3.0\% | 1.8\% | 0.4\% | 1.6\% | 2.4\% | 3.0\% | 1.2\% |
| F: 500001 to 750000 | 2.1\% | 0.1\% | 0.6\% | 0.3\% | 2.9\% | 1.5\% | 0.4\% | 1.3\% | 1.9\% | 2.7\% | 1.0\% |
| G: 750001 to 1000000 | 2.1\% | 0.0\% | 0.6\% | 0.3\% | 2.5\% | 1.3\% | 0.4\% | 1.0\% | 1.9\% | 2.2\% | 0.9\% |
| H: 1000001 to 2500000 | 9.2\% | 0.2\% | 3.1\% | 1.2\% | 12.1\% | 5.5\% | 1.5\% | 4.1\% | 5.8\% | 8.3\% | 3.8\% |
| l: 2500001 to 5000000 | 8.9\% | 0.3\% | 3.5\% | 1.3\% | 11.9\% | 5.2\% | 1.5\% | 3.9\% | 5.0\% | 7.0\% | 3.8\% |
| J: 5000001 to 7500000 | 4.4\% | 0.3\% | 2.7\% | 0.7\% | 7.4\% | 3.7\% | 1.2\% | 2.3\% | 2.4\% | 4.4\% | 2.5\% |
| K: 7500001 to 10000000 | 4.9\% | 0.3\% | 2.0\% | 0.4\% | 5.3\% | 2.8\% | 0.7\% | 2.1\% | 2.7\% | 3.1\% | 2.0\% |
| L: 10000001 to 25000000 | 11.7\% | 1.0\% | 7.4\% | 1.5\% | 19.8\% | 8.9\% | 3.7\% | 7.2\% | 8.2\% | 6.9\% | 7.0\% |
| M: 25000001 to 50000000 | 9.2\% | 0.4\% | 6.2\% | 2.0\% | 9.3\% | 6.8\% | 3.0\% | 6.1\% | 7.5\% | 6.7\% | 5.6\% |
| N: 50000001 to 75000000 | 9.9\% | 0.8\% | 4.4\% | 0.9\% | 2.9\% | 3.9\% | 1.2\% | 3.4\% | 5.0\% | 4.2\% | 3.4\% |
| O: 75000001 to 100000000 | 6.2\% | 0.6\% | 2.2\% | 0.0\% | 5.3\% | 2.0\% | 1.4\% | 2.5\% | 8.0\% | 0.0\% | 2.3\% |
| P: 100000001 to 200000000 | 5.9\% | 3.0\% | 5.5\% | 8.1\% | 4.3\% | 8.6\% | 4.7\% | 7.2\% | 4.9\% | 2.4\% | 6.3\% |
| Q: $200000001+$ | 20.9\% | 93.0\% | 60.5\% | 82.7\% | 10.6\% | 46.3\% | 79.6\% | 54.5\% | 42.3\% | 43.8\% | 58.7\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.6.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2007


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 A3.6.4: Companies: Number by main industrial sector and taxable income group, 2007 [percentage of total]

| Tax year | 2007 [ $95.0 \%$ assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 5.3\% | 0.3\% | 11.0\% | 0.4\% | 6.4\% | 21.8\% | 3.4\% | 43.1\% | 4.9\% | 3.4\% | 100.0\% |
| B: $=0$ | 1.3\% | 0.4\% | 4.3\% | 0.2\% | 8.5\% | 19.6\% | 3.8\% | 50.7\% | 8.4\% | 2.8\% | 100.0\% |
| C: 1 to 100000 | 1.8\% | 0.2\% | 8.5\% | 0.3\% | 5.9\% | 24.9\% | 2.7\% | 45.8\% | 5.7\% | 4.4\% | 100.0\% |
| D: 100001 to 250000 | 2.3\% | 0.2\% | 11.6\% | 0.4\% | 6.2\% | 22.6\% | 3.0\% | 46.0\% | 4.5\% | 3.2\% | 100.0\% |
| E: 250001 to 500000 | 2.8\% | 0.3\% | 13.7\% | 0.4\% | 6.4\% | 22.4\% | 2.8\% | 43.2\% | 5.0\% | 2.9\% | 100.0\% |
| F: 500001 to 750000 | 2.5\% | 0.4\% | 14.6\% | 0.4\% | 6.8\% | 21.2\% | 3.1\% | 43.1\% | 4.9\% | 3.0\% | 100.0\% |
| G: 750001 to 1000000 | 2.8\% | 0.4\% | 16.1\% | 0.5\% | 6.5\% | 22.0\% | 3.5\% | 40.1\% | 5.4\% | 2.7\% | 100.0\% |
| H: 1000001 to 2500000 | 3.1\% | 0.3\% | 18.3\% | 0.5\% | 7.5\% | 21.7\% | 3.5\% | 38.4\% | 4.1\% | 2.5\% | 100.0\% |
| l: 2500001 to 5000000 | 3.0\% | 0.6\% | 21.6\% | 0.5\% | 7.4\% | 20.8\% | 3.5\% | 37.1\% | 3.4\% | 2.2\% | 100.0\% |
| J: 5000001 to 7500000 | 2.2\% | 0.9\% | 24.7\% | 0.4\% | 7.0\% | 22.4\% | 4.3\% | 33.5\% | 2.5\% | 2.1\% | 100.0\% |
| K: 7500001 to 10000000 | 2.9\% | 1.3\% | 22.8\% | 0.3\% | 6.2\% | 20.9\% | 3.2\% | 37.3\% | 3.3\% | 1.8\% | 100.0\% |
| L: 10000001 to 25000000 | 2.1\% | 1.3\% | 24.5\% | 0.3\% | 7.0\% | 19.6\% | 4.9\% | 36.2\% | 2.9\% | 1.3\% | 100.0\% |
| M: 25000001 to 50000000 | 2.3\% | 0.6\% | 25.6\% | 0.4\% | 4.3\% | 19.1\% | 4.7\% | 38.5\% | 3.2\% | 1.3\% | 100.0\% |
| N: 50000001 to 75000000 | 3.8\% | 2.1\% | 30.1\% | 0.4\% | 2.1\% | 17.2\% | 3.3\% | 36.0\% | 3.8\% | 1.3\% | 100.0\% |
| O: 75000001 to 100000000 | 3.5\% | 2.6\% | 22.6\% | 0.0\% | 5.2\% | 13.0\% | 5.2\% | 39.1\% | 8.7\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 1.0\% | 3.6\% | 21.0\% | 2.1\% | 1.5\% | 21.0\% | 7.2\% | 40.0\% | 2.1\% | 0.5\% | 100.0\% |
| Q: $200000001+$ | 1.3\% | 7.7\% | 22.6\% | 1.3\% | 1.3\% | 16.2\% | 5.5\% | 39.6\% | 3.4\% | 1.3\% | 100.0\% |
| Total | 3.0\% | 0.3\% | 9.0\% | 0.3\% | 7.0\% | 21.7\% | 3.4\% | 45.9\% | 6.1\% | 3.3\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| A: <0 | 61.8\% | 33.4\% | 42.3\% | 40.2\% | 32.1\% | 35.1\% | 35.2\% | 32.8\% | 28.2\% | 36.4\% | 34.9\% |
| B: $=0$ | 14.3\% | 39.4\% | 15.5\% | 21.4\% | 38.9\% | 29.2\% | 36.1\% | 35.6\% | 44.3\% | 27.6\% | 32.3\% |
| C: 1 to 100000 | 10.5\% | 8.2\% | 16.4\% | 17.6\% | 14.7\% | 20.1\% | 14.0\% | 17.4\% | 16.2\% | 23.0\% | 17.5\% |
| D: 100001 to 250000 | 4.0\% | 3.3\% | 6.8\% | 6.8\% | 4.6\% | 5.5\% | 4.7\% | 5.3\% | 3.8\% | 5.1\% | 5.3\% |
| E: 250001 to 500000 | 3.2\% | 3.4\% | 5.3\% | 4.8\% | 3.2\% | 3.6\% | 2.9\% | 3.3\% | 2.9\% | 3.1\% | 3.5\% |
| F: 500001 to 750000 | 1.3\% | 2.0\% | 2.4\% | 2.0\% | 1.4\% | 1.5\% | 1.4\% | 1.4\% | 1.2\% | 1.3\% | 1.5\% |
| G: 750001 to 1000000 | 0.9\% | 1.1\% | 1.6\% | 1.4\% | 0.9\% | 0.9\% | 1.0\% | 0.8\% | 0.8\% | 0.8\% | 0.9\% |
| H: 1000001 to 2500000 | 2.2\% | 2.1\% | 4.2\% | 2.9\% | 2.2\% | 2.1\% | 2.2\% | 1.7\% | 1.4\% | 1.6\% | 2.1\% |
| l: 2500001 to 5000000 | 0.9\% | 1.7\% | 2.2\% | 1.3\% | 1.0\% | 0.9\% | 1.0\% | 0.7\% | 0.5\% | 0.6\% | 0.9\% |
| J: 5000001 to 7500000 | 0.3\% | 0.9\% | 0.9\% | 0.4\% | 0.3\% | 0.4\% | 0.4\% | 0.3\% | 0.1\% | 0.2\% | 0.3\% |
| K: 7500001 to 10000000 | 0.2\% | 0.8\% | 0.5\% | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.2\% | 0.1\% | 0.1\% | 0.2\% |
| L: 10000001 to 25000000 | 0.3\% | 1.5\% | 1.0\% | 0.3\% | 0.4\% | 0.3\% | 0.6\% | 0.3\% | 0.2\% | 0.1\% | 0.4\% |
| M: 25000001 to 50000000 | 0.1\% | 0.2\% | 0.4\% | 0.2\% | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% |
| N: 50000001 to 75000000 | 0.1\% | 0.3\% | 0.2\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| O: 75000001 to 100000000 | 0.0\% | 0.2\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| P: 100000001 to 200000000 | 0.0\% | 0.4\% | 0.1\% | 0.2\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Q: $200000001+$ | 0.0\% | 1.1\% | 0.1\% | 0.2\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.7.1: Companies: Tax assessed by main industrial sector and taxable income group, 2008

| Tax year <br> Sector | 2008 [82.6\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Taxable income group ( R million) | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing ${ }^{1}$ | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| A: $<0$ | 0 | 0 | 6 | - | 0 | 5 | 0 | 323 | 0 | 1 | 335 |
| B: $=0$ | - | 0 | 0 | - | 1 | 7 | 0 | 6 | - | 5 | 19 |
| C: 1 to 100000 | 9 | 1 | 40 | 1 | 24 | 106 | 13 | 278 | 22 | 5 | 500 |
| D: 100001 to 250000 | 23 | 2 | 100 | 4 | 54 | 221 | 26 | 510 | 42 | 6 | 988 |
| E: 250001 to 500000 | 43 | 4 | 196 | 6 | 92 | 357 | 48 | 749 | 78 | 9 | 1,583 |
| F: 500001 to 750000 | 36 | 4 | 194 | 6 | 81 | 302 | 42 | 607 | 66 | 6 | 1,345 |
| G: 750001 to 1000000 | 37 | 4 | 179 | 6 | 78 | 273 | 42 | 502 | 59 | 5 | 1,186 |
| H: 1000001 to 2500000 | 167 | 24 | 943 | 21 | 389 | 1,180 | 184 | 2,046 | 212 | 20 | 5,187 |
| I: 2500001 to 5000000 | 154 | 35 | 1,090 | 24 | 416 | 1,109 | 188 | 1,951 | 164 | 24 | 5,154 |
| J: 5000001 to 7500000 | 99 | 33 | 807 | 12 | 276 | 730 | 141 | 1,362 | 111 | 17 | 3,587 |
| K: 7500001 to 10000000 | 83 | 21 | 643 | 10 | 199 | 547 | 123 | 1,024 | 70 | 8 | 2,728 |
| L: 10000001 to 25000000 | 227 | 70 | 2,200 | 31 | 615 | 1,749 | 474 | 3,708 | 289 | 3 | 9,367 |
| M: 25000001 to 50000000 | 190 | 108 | 2,121 | 62 | 493 | 1,236 | 384 | 2,944 | 197 | 37 | 7,771 |
| N: 50000001 to 75000000 | 109 | 18 | 1,152 | 18 | 231 | 772 | 227 | 1,919 | 175 | 20 | 4,642 |
| O: 75000001 to 100000000 | 49 | 48 | 583 | 55 | 176 | 389 | 176 | 1,180 | 178 | - | 2,834 |
| P: 100000001 to 200000000 | 206 | 139 | 2,359 | 102 | 100 | 1,240 | 356 | 3,416 | 431 | 32 | 8,379 |
| Q: $200000001+$ | 461 | 6,787 | 21,735 | 304 | 316 | 6,386 | 9,651 | 24,020 | 1,635 | 374 | 71,668 |
| Total | 1,894 | 7,297 | 34,348 | 662 | 3,541 | 16,608 | 12,075 | 46,545 | 3,730 | 571 | 127,272 |

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 A3.7.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2008 [percentage of total]

| Tax year | 2008 [82.6\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| C: 1 to 100000 | 1.9\% | 0.2\% | 8.0\% | 0.3\% | 4.8\% | 21.3\% | 2.6\% | 55.6\% | 4.4\% | 1.0\% | 100.0\% |
| D: 100001 to 250000 | 2.3\% | 0.2\% | 10.2\% | 0.4\% | 5.5\% | 22.4\% | 2.7\% | 51.6\% | 4.2\% | 0.6\% | 100.0\% |
| E: 250001 to 500000 | 2.7\% | 0.2\% | 12.4\% | 0.4\% | 5.8\% | 22.6\% | 3.1\% | 47.3\% | 4.9\% | 0.5\% | 100.0\% |
| F: 500001 to 750000 | 2.7\% | 0.3\% | 14.4\% | 0.4\% | 6.0\% | 22.5\% | 3.1\% | 45.2\% | 4.9\% | 0.5\% | 100.0\% |
| G: 750001 to 1000000 | 3.1\% | 0.4\% | 15.1\% | 0.5\% | 6.6\% | 23.0\% | 3.5\% | 42.3\% | 5.0\% | 0.5\% | 100.0\% |
| H: 1000001 to 2500000 | 3.2\% | 0.5\% | 18.2\% | 0.4\% | 7.5\% | 22.7\% | 3.6\% | 39.4\% | 4.1\% | 0.4\% | 100.0\% |
| I: 2500001 to 5000000 | 3.0\% | 0.7\% | 21.1\% | 0.5\% | 8.1\% | 21.5\% | 3.6\% | 37.9\% | 3.2\% | 0.5\% | 100.0\% |
| J: 5000001 to 7500000 | 2.8\% | 0.9\% | 22.5\% | 0.3\% | 7.7\% | 20.4\% | 3.9\% | 38.0\% | 3.1\% | 0.5\% | 100.0\% |
| K: 7500001 to 10000000 | 3.1\% | 0.8\% | 23.6\% | 0.3\% | 7.3\% | 20.1\% | 4.5\% | 37.5\% | 2.6\% | 0.3\% | 100.0\% |
| L: 10000001 to 25000000 | 2.4\% | 0.8\% | 23.5\% | 0.3\% | 6.6\% | 18.7\% | 5.1\% | 39.6\% | 3.1\% | 0.0\% | 100.0\% |
| M: 25000001 to 50000000 | 2.4\% | 1.4\% | 27.3\% | 0.8\% | 6.3\% | 15.9\% | 4.9\% | 37.9\% | 2.5\% | 0.5\% | 100.0\% |
| N: 50000001 to 75000000 | 2.4\% | 0.4\% | 24.8\% | 0.4\% | 5.0\% | 16.6\% | 4.9\% | 41.3\% | 3.8\% | 0.4\% | 100.0\% |
| O: 75000001 to 100000000 | 1.7\% | 1.7\% | 20.6\% | 1.9\% | 6.2\% | 13.7\% | 6.2\% | 41.6\% | 6.3\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 2.5\% | 1.7\% | 28.1\% | 1.2\% | 1.2\% | 14.8\% | 4.2\% | 40.8\% | 5.1\% | 0.4\% | 100.0\% |
| Q: $200000001+$ | 0.6\% | 9.5\% | 30.3\% | 0.4\% | 0.4\% | 8.9\% | 13.5\% | 33.5\% | 2.3\% | 0.5\% | 100.0\% |
| Total | 1.5\% | 5.7\% | 27.0\% | 0.5\% | 2.8\% | 13.0\% | 9.5\% | 36.6\% | 2.9\% | 0.4\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| C: 1 to 100000 | 0.5\% | 0.0\% | 0.1\% | 0.2\% | 0.7\% | 0.6\% | 0.1\% | 0.6\% | 0.6\% | 0.9\% | 0.4\% |
| D: 100001 to 250000 | 1.2\% | 0.0\% | 0.3\% | 0.6\% | 1.5\% | 1.3\% | 0.2\% | 1.1\% | 1.1\% | 1.0\% | 0.8\% |
| E: 250001 to 500000 | 2.3\% | 0.1\% | 0.6\% | 0.9\% | 2.6\% | 2.2\% | 0.4\% | 1.6\% | 2.1\% | 1.5\% | 1.2\% |
| F: 500001 to 750000 | 1.9\% | 0.1\% | 0.6\% | 0.9\% | 2.3\% | 1.8\% | 0.3\% | 1.3\% | 1.8\% | 1.1\% | 1.1\% |
| G: 750001 to 1000000 | 1.9\% | 0.1\% | 0.5\% | 1.0\% | 2.2\% | 1.6\% | 0.3\% | 1.1\% | 1.6\% | 1.0\% | 0.9\% |
| H: 1000001 to 2500000 | 8.8\% | 0.3\% | 2.7\% | 3.2\% | 11.0\% | 7.1\% | 1.5\% | 4.4\% | 5.7\% | 3.5\% | 4.1\% |
| l: 2500001 to 5000000 | 8.1\% | 0.5\% | 3.2\% | 3.6\% | 11.8\% | 6.7\% | 1.6\% | 4.2\% | 4.4\% | 4.1\% | 4.0\% |
| J: 5000001 to 7500000 | 5.2\% | 0.4\% | 2.4\% | 1.9\% | 7.8\% | 4.4\% | 1.2\% | 2.9\% | 3.0\% | 3.0\% | 2.8\% |
| K: 7500001 to 10000000 | 4.4\% | 0.3\% | 1.9\% | 1.4\% | 5.6\% | 3.3\% | 1.0\% | 2.2\% | 1.9\% | 1.4\% | 2.1\% |
| L: 10000001 to 25000000 | 12.0\% | 1.0\% | 6.4\% | 4.7\% | 17.4\% | 10.5\% | 3.9\% | 8.0\% | 7.8\% | 0.6\% | 7.4\% |
| M: 25000001 to 50000000 | 10.0\% | 1.5\% | 6.2\% | 9.3\% | 13.9\% | 7.4\% | 3.2\% | 6.3\% | 5.3\% | 6.5\% | 6.1\% |
| N: 50000001 to 75000000 | 5.8\% | 0.2\% | 3.4\% | 2.7\% | 6.5\% | 4.6\% | 1.9\% | 4.1\% | 4.7\% | 3.4\% | 3.6\% |
| O: 75000001 to 100000000 | 2.6\% | 0.7\% | 1.7\% | 8.3\% | 5.0\% | 2.3\% | 1.5\% | 2.5\% | 4.8\% | 0.0\% | 2.2\% |
| P: 100000001 to 200000000 | 10.9\% | 1.9\% | 6.9\% | 15.3\% | 2.8\% | 7.5\% | 2.9\% | 7.3\% | 11.5\% | 5.5\% | 6.6\% |
| Q: $200000001+$ | 24.3\% | 93.0\% | 63.3\% | 46.0\% | 8.9\% | 38.4\% | 79.9\% | 51.6\% | 43.8\% | 65.4\% | 56.3\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.7.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2008


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 A3.7.4: Companies: Number by main industrial sector and taxable income group, 2008 [percentage of total]

| Tax year | 2008 [82.6\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 5.4\% | 0.3\% | 11.0\% | 0.4\% | 6.8\% | 24.0\% | 3.5\% | 43.0\% | 5.1\% | 0.5\% | 100.0\% |
| B: $=0$ | 1.7\% | 0.5\% | 4.9\% | 0.2\% | 8.8\% | 23.1\% | 4.4\% | 47.7\% | 7.6\% | 1.0\% | 100.0\% |
| C: 1 to 100000 | 1.8\% | 0.1\% | 8.5\% | 0.3\% | 6.2\% | 26.4\% | 2.8\% | 46.1\% | 5.6\% | 2.1\% | 100.0\% |
| D: 100001 to 250000 | 2.5\% | 0.2\% | 11.6\% | 0.4\% | 6.7\% | 24.8\% | 3.0\% | 45.8\% | 4.5\% | 0.5\% | 100.0\% |
| E: 250001 to 500000 | 3.1\% | 0.2\% | 13.5\% | 0.4\% | 6.6\% | 23.9\% | 3.1\% | 43.3\% | 5.3\% | 0.5\% | 100.0\% |
| F: 500001 to 750000 | 2.8\% | 0.3\% | 14.7\% | 0.4\% | 6.1\% | 22.8\% | 3.1\% | 44.1\% | 5.2\% | 0.5\% | 100.0\% |
| G: 750001 to 1000000 | 3.1\% | 0.4\% | 15.1\% | 0.5\% | 6.7\% | 23.0\% | 3.5\% | 42.0\% | 5.1\% | 0.5\% | 100.0\% |
| H: 1000001 to 2500000 | 3.3\% | 0.5\% | 18.0\% | 0.4\% | 7.5\% | 22.6\% | 3.5\% | 39.6\% | 4.2\% | 0.4\% | 100.0\% |
| l: 2500001 to 5000000 | 3.0\% | 0.7\% | 21.0\% | 0.5\% | 8.0\% | 21.7\% | 3.6\% | 37.9\% | 3.2\% | 0.5\% | 100.0\% |
| J: 5000001 to 7500000 | 2.8\% | 0.8\% | 22.6\% | 0.3\% | 7.5\% | 20.5\% | 3.9\% | 38.0\% | 3.0\% | 0.5\% | 100.0\% |
| K: 7500001 to 10000000 | 3.1\% | 0.7\% | 23.7\% | 0.4\% | 7.2\% | 20.0\% | 4.6\% | 37.4\% | 2.6\% | 0.3\% | 100.0\% |
| L: 10000001 to 25000000 | 2.5\% | 0.8\% | 24.0\% | 0.3\% | 6.3\% | 19.1\% | 4.8\% | 38.9\% | 3.1\% | 0.0\% | 100.0\% |
| M: 25000001 to 50000000 | 2.4\% | 1.5\% | 27.6\% | 0.6\% | 6.2\% | 15.8\% | 4.8\% | 38.0\% | 2.5\% | 0.5\% | 100.0\% |
| N: 50000001 to 75000000 | 2.3\% | 0.4\% | 25.3\% | 0.4\% | 5.3\% | 17.0\% | 4.9\% | 40.4\% | 3.8\% | 0.4\% | 100.0\% |
| O: 75000001 to 100000000 | 1.8\% | 1.8\% | 20.2\% | 1.8\% | 6.1\% | 14.0\% | 6.1\% | 42.1\% | 6.1\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 2.4\% | 1.4\% | 29.0\% | 1.0\% | 1.4\% | 14.5\% | 4.3\% | 40.1\% | 5.3\% | 0.5\% | 100.0\% |
| Q: $200000001+$ | 2.7\% | 6.3\% | 24.3\% | 0.5\% | 1.4\% | 15.8\% | 5.9\% | 39.6\% | 3.2\% | 0.5\% | 100.0\% |
| Total | 3.2\% | 0.3\% | 9.4\% | 0.3\% | 7.3\% | 24.0\% | 3.6\% | 45.0\% | 5.9\% | 0.9\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| A: $<0$ | 58.9\% | 30.3\% | 41.0\% | 38.8\% | 33.0\% | 35.2\% | 34.0\% | 33.7\% | 30.6\% | 18.4\% | 35.2\% |
| B: $=0$ | 16.3\% | 43.7\% | 16.1\% | 21.8\% | 36.7\% | 29.4\% | 37.3\% | 32.5\% | 39.8\% | 32.9\% | 30.6\% |
| C: 1 to 100000 | 9.7\% | 6.7\% | 15.4\% | 16.9\% | 14.4\% | 18.8\% | 13.2\% | 17.5\% | 16.4\% | 40.1\% | 17.1\% |
| D: 100001 to 250000 | 4.3\% | 3.2\% | 6.8\% | 7.0\% | 5.1\% | 5.7\% | 4.5\% | 5.6\% | 4.3\% | 2.9\% | 5.5\% |
| E: 250001 to 500000 | 3.7\% | 2.7\% | 5.6\% | 5.1\% | 3.5\% | 3.9\% | 3.4\% | 3.7\% | 3.5\% | 2.0\% | 3.9\% |
| F: 500001 to 750000 | 1.4\% | 1.5\% | 2.6\% | 2.2\% | 1.4\% | 1.6\% | 1.4\% | 1.6\% | 1.5\% | 0.9\% | 1.7\% |
| G: 750001 to 1000000 | 1.0\% | 1.3\% | 1.7\% | 1.6\% | 0.9\% | 1.0\% | 1.0\% | 1.0\% | 0.9\% | 0.5\% | 1.0\% |
| H: 1000001 to 2500000 | 2.5\% | 3.6\% | 4.7\% | 3.0\% | 2.5\% | 2.3\% | 2.3\% | 2.1\% | 1.7\% | 1.1\% | 2.4\% |
| l: 2500001 to 5000000 | 1.0\% | 2.3\% | 2.4\% | 1.5\% | 1.2\% | 1.0\% | 1.1\% | 0.9\% | 0.6\% | 0.6\% | 1.1\% |
| J: 5000001 to 7500000 | 0.4\% | 1.1\% | 1.0\% | 0.4\% | 0.4\% | 0.4\% | 0.5\% | 0.4\% | 0.2\% | 0.2\% | 0.4\% |
| K: 7500001 to 10000000 | 0.2\% | 0.5\% | 0.6\% | 0.3\% | 0.2\% | 0.2\% | 0.3\% | 0.2\% | 0.1\% | 0.1\% | 0.2\% |
| L: 10000001 to 25000000 | 0.4\% | 1.1\% | 1.1\% | 0.4\% | 0.4\% | 0.4\% | 0.6\% | 0.4\% | 0.2\% | 0.0\% | 0.4\% |
| M: 25000001 to 50000000 | 0.1\% | 0.8\% | 0.5\% | 0.3\% | 0.1\% | 0.1\% | 0.2\% | 0.1\% | 0.1\% | 0.1\% | 0.2\% |
| N: 50000001 to 75000000 | 0.0\% | 0.1\% | 0.2\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% |
| O: 75000001 to 100000000 | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| P: 100000001 to 200000000 | 0.0\% | 0.2\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Q: $200000001+$ | 0.0\% | 0.9\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.8.1: Companies: Tax assessed by main industrial sector and taxable income group, 2009

| $\begin{aligned} & \hline \text { Tax year } \\ & \hline \text { Sector } \\ & \hline \end{aligned}$ | 2009 [34.3\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
| Taxable income group ( R million) | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing ${ }^{1}$ | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| A: <0 | - | - | 1 | - | 0 | 0 | 0 | 30 | 0 | 1 | 32 |
| B: $=0$ | - | - | 0 | - | - | 4 | 0 | 0 | - | 1 | 6 |
| C: 1 to 100000 | 8 | 1 | 30 | 1 | 17 | 65 | 9 | 205 | 16 | 1 | 352 |
| D: 100001 to 250000 | 20 | 1 | 76 | 2 | 42 | 152 | 22 | 402 | 31 | 1 | 748 |
| E: 250001 to 500000 | 38 | 3 | 156 | 5 | 77 | 251 | 37 | 602 | 58 | 2 | 1,230 |
| F: 500001 to 750000 | 35 | 2 | 149 | 5 | 68 | 222 | 40 | 500 | 53 | 1 | 1,077 |
| G: 750001 to 1000000 | 32 | 2 | 162 | 4 | 73 | 192 | 36 | 404 | 49 | 1 | 956 |
| H: 1000001 to 2500000 | 151 | 12 | 731 | 24 | 298 | 883 | 147 | 1,611 | 172 | 3 | 4,032 |
| l: 2500001 to 5000000 | 142 | 23 | 775 | 18 | 333 | 805 | 161 | 1,442 | 134 | 1 | 3,835 |
| J: 5000001 to 7500000 | 82 | 10 | 574 | 21 | 261 | 449 | 115 | 901 | 77 | 2 | 2,491 |
| K: 7500001 to 10000000 | 70 | 8 | 430 | 10 | 157 | 349 | 105 | 677 | 57 | - | 1,861 |
| L: 10000001 to 25000000 | 183 | 37 | 1,557 | 22 | 528 | 1,066 | 221 | 2,200 | 177 | - | 5,989 |
| M: 25000001 to 50000000 | 107 | 38 | 966 | 46 | 343 | 560 | 163 | 1,268 | 61 | 9 | 3,561 |
| N: 50000001 to 75000000 | 52 | 20 | 582 | 15 | 213 | 174 | 67 | 618 | 90 | - | 1,832 |
| O: 75000001 to 100000000 | - | - | 262 | 24 | 25 | 67 | 22 | 392 | 100 | - | 892 |
| P: 100000001 to 200000000 | - | 35 | 765 | 42 | 210 | 382 | 102 | 937 | 276 | 28 | 2,777 |
| Q: $200000001+$ | - | 124 | 1,920 | 792 | 4,087 | 481 | 4,189 | 2,752 | 1,534 | - | 15,879 |
| Total | 918 | 315 | 9,135 | 1,031 | 6,733 | 6,103 | 5,436 | 14,942 | 2,885 | 50 | 47,548 |

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 A3.8.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2009 [percentage of total]

| Tax year | 2009 [34.3\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total tax assessed |
| C: 1 to 100000 | 2.2\% | 0.2\% | 8.5\% | 0.3\% | 5.0\% | 18.4\% | 2.5\% | 58.3\% | 4.5\% | 0.2\% | 100.0\% |
| D: 100001 to 250000 | 2.6\% | 0.2\% | 10.2\% | 0.3\% | 5.6\% | 20.3\% | 2.9\% | 53.7\% | 4.1\% | 0.1\% | 100.0\% |
| E: 250001 to 500000 | 3.1\% | 0.2\% | 12.7\% | 0.4\% | 6.3\% | 20.4\% | 3.0\% | 49.0\% | 4.7\% | 0.2\% | 100.0\% |
| F: 500001 to 750000 | 3.3\% | 0.2\% | 13.9\% | 0.5\% | 6.3\% | 20.6\% | 3.7\% | 46.4\% | 4.9\% | 0.1\% | 100.0\% |
| G: 750001 to 1000000 | 3.4\% | 0.3\% | 17.0\% | 0.4\% | 7.6\% | 20.1\% | 3.8\% | 42.3\% | 5.1\% | 0.1\% | 100.0\% |
| H: 1000001 to 2500000 | 3.7\% | 0.3\% | 18.1\% | 0.6\% | 7.4\% | 21.9\% | 3.6\% | 40.0\% | 4.3\% | 0.1\% | 100.0\% |
| I: 2500001 to 5000000 | 3.7\% | 0.6\% | 20.2\% | 0.5\% | 8.7\% | 21.0\% | 4.2\% | 37.6\% | 3.5\% | 0.0\% | 100.0\% |
| J: 5000001 to 7500000 | 3.3\% | 0.4\% | 23.0\% | 0.8\% | 10.5\% | 18.0\% | 4.6\% | 36.2\% | 3.1\% | 0.1\% | 100.0\% |
| K: 7500001 to 10000000 | 3.7\% | 0.4\% | 23.1\% | 0.5\% | 8.4\% | 18.7\% | 5.6\% | 36.4\% | 3.0\% | 0.0\% | 100.0\% |
| L: 10000001 to 25000000 | 3.0\% | 0.6\% | 26.0\% | 0.4\% | 8.8\% | 17.8\% | 3.7\% | 36.7\% | 3.0\% | 0.0\% | 100.0\% |
| M: 25000001 to 50000000 | 3.0\% | 1.1\% | 27.1\% | 1.3\% | 9.6\% | 15.7\% | 4.6\% | 35.6\% | 1.7\% | 0.3\% | 100.0\% |
| N: 50000001 to 75000000 | 2.8\% | 1.1\% | 31.8\% | 0.8\% | 11.6\% | 9.5\% | 3.7\% | 33.7\% | 4.9\% | 0.0\% | 100.0\% |
| O: 75000001 to 100000000 | 0.0\% | 0.0\% | 29.4\% | 2.7\% | 2.8\% | 7.5\% | 2.4\% | 44.0\% | 11.2\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 0.0\% | 1.2\% | 27.6\% | 1.5\% | 7.6\% | 13.7\% | 3.7\% | 33.7\% | 9.9\% | 1.0\% | 100.0\% |
| Q: $200000001+$ | 0.0\% | 0.8\% | 12.1\% | 5.0\% | 25.7\% | 3.0\% | 26.4\% | 17.3\% | 9.7\% | 0.0\% | 100.0\% |
| Total | 1.9\% | 0.7\% | 19.2\% | 2.2\% | 14.2\% | 12.8\% | 11.4\% | 31.4\% | 6.1\% | 0.1\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| C: 1 to 100000 | 0.8\% | 0.2\% | 0.3\% | 0.1\% | 0.3\% | 1.1\% | 0.2\% | 1.4\% | 0.5\% | 1.3\% | 0.7\% |
| D: 100001 to 250000 | 2.1\% | 0.4\% | 0.8\% | 0.2\% | 0.6\% | 2.5\% | 0.4\% | 2.7\% | 1.1\% | 1.3\% | 1.6\% |
| E: 250001 to 500000 | 4.1\% | 0.8\% | 1.7\% | 0.5\% | 1.1\% | 4.1\% | 0.7\% | 4.0\% | 2.0\% | 4.1\% | 2.6\% |
| F: 500001 to 750000 | 3.9\% | 0.8\% | 1.6\% | 0.5\% | 1.0\% | 3.6\% | 0.7\% | 3.3\% | 1.8\% | 2.5\% | 2.3\% |
| G: 750001 to 1000000 | 3.5\% | 0.8\% | 1.8\% | 0.4\% | 1.1\% | 3.2\% | 0.7\% | 2.7\% | 1.7\% | 2.0\% | 2.0\% |
| H: 1000001 to 2500000 | 16.4\% | 3.7\% | 8.0\% | 2.3\% | 4.4\% | 14.5\% | 2.7\% | 10.8\% | 6.0\% | 6.6\% | 8.5\% |
| l: 2500001 to 5000000 | 15.4\% | 7.2\% | 8.5\% | 1.7\% | 5.0\% | 13.2\% | 3.0\% | 9.7\% | 4.7\% | 1.9\% | 8.1\% |
| J: 5000001 to 7500000 | 8.9\% | 3.0\% | 6.3\% | 2.0\% | 3.9\% | 7.4\% | 2.1\% | 6.0\% | 2.7\% | 3.1\% | 5.2\% |
| K: 7500001 to 10000000 | 7.6\% | 2.5\% | 4.7\% | 0.9\% | 2.3\% | 5.7\% | 1.9\% | 4.5\% | 2.0\% | 0.0\% | 3.9\% |
| L: 10000001 to 25000000 | 19.9\% | 11.6\% | 17.0\% | 2.2\% | 7.8\% | 17.5\% | 4.1\% | 14.7\% | 6.1\% | 0.0\% | 12.6\% |
| M: 25000001 to 50000000 | 11.7\% | 12.1\% | 10.6\% | 4.5\% | 5.1\% | 9.2\% | 3.0\% | 8.5\% | 2.1\% | 18.3\% | 7.5\% |
| N: 50000001 to 75000000 | 5.6\% | 6.4\% | 6.4\% | 1.5\% | 3.2\% | 2.9\% | 1.2\% | 4.1\% | 3.1\% | 0.0\% | 3.9\% |
| O: 75000001 to 100000000 | 0.0\% | 0.0\% | 2.9\% | 2.3\% | 0.4\% | 1.1\% | 0.4\% | 2.6\% | 3.5\% | 0.0\% | 1.9\% |
| P: 100000001 to 200000000 | 0.0\% | 11.0\% | 8.4\% | 4.1\% | 3.1\% | 6.3\% | 1.9\% | 6.3\% | 9.6\% | 55.7\% | 5.8\% |
| Q: $200000001+$ | 0.0\% | 39.5\% | 21.0\% | 76.8\% | 60.7\% | 7.9\% | 77.1\% | 18.4\% | 53.2\% | 0.0\% | 33.4\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

Table A3.8.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2009

| Tax year | 2009 [34.3\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | 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, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 7,295 | 272 | 14,476 | 488 | 9,370 | 27,751 | 4,792 | 58,615 | 6,737 | 192 | 129,988 |
| B: $=0$ | 1,707 | 362 | 3,681 | 168 | 6,137 | 17,813 | 2,947 | 42,439 | 7,524 | 541 | 83,319 |
| C: 1 to 100000 | 1,300 | 81 | 5,431 | 217 | 3,683 | 15,131 | 1,793 | 27,325 | 3,036 | 199 | 58,196 |
| D: 100001 to 250000 | 595 | 31 | 2,467 | 68 | 1,406 | 4,725 | 717 | 9,873 | 1,030 | 17 | 20,929 |
| E: 250001 to 500000 | 554 | 29 | 2,058 | 70 | 1,063 | 3,296 | 487 | 6,687 | 799 | 19 | 15,062 |
| F: 500001 to 750000 | 220 | 15 | 952 | 32 | 433 | 1,405 | 246 | 2,998 | 339 | 8 | 6,648 |
| G: 750001 to 1000000 | 142 | 10 | 696 | 18 | 313 | 811 | 151 | 1,699 | 215 | 4 | 4,059 |
| H: 1000001 to 2500000 | 342 | 24 | 1,638 | 54 | 687 | 2,005 | 337 | 3,699 | 401 | 7 | 9,194 |
| I: 2500001 to 5000000 | 142 | 21 | 785 | 19 | 334 | 813 | 166 | 1,462 | 141 | 1 | 3,884 |
| J: 5000001 to 7500000 | 48 | 5 | 335 | 13 | 150 | 262 | 67 | 525 | 44 | 1 | 1,450 |
| K: 7500001 to 10000000 | 29 | 3 | 178 | 4 | 64 | 144 | 43 | 277 | 24 | - | 766 |
| L: 10000001 to 25000000 | 42 | 9 | 361 | 5 | 122 | 255 | 49 | 510 | 42 | - | 1,395 |
| M: 25000001 to 50000000 | 10 | 4 | 99 | 5 | 36 | 59 | 17 | 133 | 6 | 1 | 370 |
| N: 50000001 to 75000000 | 3 | 1 | 33 | 1 | 12 | 10 | 4 | 36 | 5 | - | 105 |
| O: 75000001 to 100000000 | - | - | 11 | 1 | 1 | 3 | 1 | 16 | 4 | - | 37 |
| P: 100000001 to 200000000 | - | 1 | 19 | 1 | 5 | 10 | 3 | 24 | 7 | 1 | 71 |
| Q: $200000001+$ | - | 2 | 8 | 4 | 2 | 3 | 7 | 21 | 8 | - | 55 |
| Total | 12,429 | 870 | 33,228 | 1,168 | 23,818 | 74,496 | 11,827 | 156,339 | 20,362 | 991 | 335,528 |
| Total < 0 taxable income | 7,295 | 272 | 14,476 | 488 | 9,370 | 27,751 | 4,792 | 58,615 | 6,737 | 192 | 129,988 |
| Total $=0$ taxable income | 1,707 | 362 | 3,681 | 168 | 6,137 | 17,813 | 2,947 | 42,439 | 7,524 | 541 | 83,319 |
| Total > 0 taxable income | 3,427 | 236 | 15,071 | 512 | 8,311 | 28,932 | 4,088 | 55,285 | 6,101 | 258 | 122,221 |
| Total | 12,429 | 870 | 33,228 | 1,168 | 23,818 | 74,496 | 11,827 | 156,339 | 20,362 | 991 | 335,528 |
| Percentage |  |  |  |  |  |  |  |  |  |  |  |
| Total < 0 taxable income | 58.7\% | 31.3\% | 43.6\% | 41.8\% | 39.3\% | 37.3\% | 40.5\% | 37.5\% | 33.1\% | 19.4\% | 38.7\% |
| Total $=0$ taxable income | 13.7\% | 41.6\% | 11.1\% | 14.4\% | 25.8\% | 23.9\% | 24.9\% | 27.1\% | 37.0\% | 54.6\% | 24.8\% |
| Total > 0 taxable income | 27.6\% | 27.1\% | 45.4\% | 43.8\% | 34.9\% | 38.8\% | 34.6\% | 35.4\% | 30.0\% | 26.0\% | 36.4\% |
| 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 A3.8.4: Companies: Number by main industrial sector and taxable income group, 2009 [percentage of total]

| Tax year | 2009 [34.3\% assessed tax as \% of provisional tax] |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sector | Primary sector |  | Secondary sector |  |  | Tertiary sector |  |  |  |  |  |
|  | Agriculture, forestry and fishing | Mining and quarrying | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade, catering and accommodation | Transport, storage and communications | Financial intermediation, insurance, realestate and business services | Community, social and personal services | Other | Total number of taxpayers |
| A: <0 | 5.6\% | 0.2\% | 11.1\% | 0.4\% | 7.2\% | 21.3\% | 3.7\% | 45.1\% | 5.2\% | 0.1\% | 100.0\% |
| B: $=0$ | 2.0\% | 0.4\% | 4.4\% | 0.2\% | 7.4\% | 21.4\% | 3.5\% | 50.9\% | 9.0\% | 0.6\% | 100.0\% |
| C: 1 to 100000 | 2.2\% | 0.1\% | 9.3\% | 0.4\% | 6.3\% | 26.0\% | 3.1\% | 47.0\% | 5.2\% | 0.3\% | 100.0\% |
| D: 100001 to 250000 | 2.8\% | 0.1\% | 11.8\% | 0.3\% | 6.7\% | 22.6\% | 3.4\% | 47.2\% | 4.9\% | 0.1\% | 100.0\% |
| E: 250001 to 500000 | 3.7\% | 0.2\% | 13.7\% | 0.5\% | 7.1\% | 21.9\% | 3.2\% | 44.4\% | 5.3\% | 0.1\% | 100.0\% |
| F: 500001 to 750000 | 3.3\% | 0.2\% | 14.3\% | 0.5\% | 6.5\% | 21.1\% | 3.7\% | 45.1\% | 5.1\% | 0.1\% | 100.0\% |
| G: 750001 to 1000000 | 3.5\% | 0.2\% | 17.1\% | 0.4\% | 7.7\% | 20.0\% | 3.7\% | 41.9\% | 5.3\% | 0.1\% | 100.0\% |
| H: 1000001 to 2500000 | 3.7\% | 0.3\% | 17.8\% | 0.6\% | 7.5\% | 21.8\% | 3.7\% | 40.2\% | 4.4\% | 0.1\% | 100.0\% |
| l: 2500001 to 5000000 | 3.7\% | 0.5\% | 20.2\% | 0.5\% | 8.6\% | 20.9\% | 4.3\% | 37.6\% | 3.6\% | 0.0\% | 100.0\% |
| J: 5000001 to 7500000 | 3.3\% | 0.3\% | 23.1\% | 0.9\% | 10.3\% | 18.1\% | 4.6\% | 36.2\% | 3.0\% | 0.1\% | 100.0\% |
| K: 7500001 to 10000000 | 3.8\% | 0.4\% | 23.2\% | 0.5\% | 8.4\% | 18.8\% | 5.6\% | 36.2\% | 3.1\% | 0.0\% | 100.0\% |
| L: 10000001 to 25000000 | 3.0\% | 0.6\% | 25.9\% | 0.4\% | 8.7\% | 18.3\% | 3.5\% | 36.6\% | 3.0\% | 0.0\% | 100.0\% |
| M: 25000001 to 50000000 | 2.7\% | 1.1\% | 26.8\% | 1.4\% | 9.7\% | 15.9\% | 4.6\% | 35.9\% | 1.6\% | 0.3\% | 100.0\% |
| N: 50000001 to 75000000 | 2.9\% | 1.0\% | 31.4\% | 1.0\% | 11.4\% | 9.5\% | 3.8\% | 34.3\% | 4.8\% | 0.0\% | 100.0\% |
| O: 75000001 to 100000000 | 0.0\% | 0.0\% | 29.7\% | 2.7\% | 2.7\% | 8.1\% | 2.7\% | 43.2\% | 10.8\% | 0.0\% | 100.0\% |
| P: 100000001 to 200000000 | 0.0\% | 1.4\% | 26.8\% | 1.4\% | 7.0\% | 14.1\% | 4.2\% | 33.8\% | 9.9\% | 1.4\% | 100.0\% |
| Q: $200000001+$ | 0.0\% | 3.6\% | 14.5\% | 7.3\% | 3.6\% | 5.5\% | 12.7\% | 38.2\% | 14.5\% | 0.0\% | 100.0\% |
| Total | 3.7\% | 0.3\% | 9.9\% | 0.3\% | 7.1\% | 22.2\% | 3.5\% | 46.6\% | 6.1\% | 0.3\% | 100.0\% |
| Percentage by sector |  |  |  |  |  |  |  |  |  |  |  |
| A: $<0$ | 58.7\% | 31.3\% | 43.6\% | 41.8\% | 39.3\% | 37.3\% | 40.5\% | 37.5\% | 33.1\% | 19.4\% | 38.7\% |
| B: $=0$ | 13.7\% | 41.6\% | 11.1\% | 14.4\% | 25.8\% | 23.9\% | 24.9\% | 27.1\% | 37.0\% | 54.6\% | 24.8\% |
| C: 1 to 100000 | 10.5\% | 9.3\% | 16.3\% | 18.6\% | 15.5\% | 20.3\% | 15.2\% | 17.5\% | 14.9\% | 20.1\% | 17.3\% |
| D: 100001 to 250000 | 4.8\% | 3.6\% | 7.4\% | 5.8\% | 5.9\% | 6.3\% | 6.1\% | 6.3\% | 5.1\% | 1.7\% | 6.2\% |
| E: 250001 to 500000 | 4.5\% | 3.3\% | 6.2\% | 6.0\% | 4.5\% | 4.4\% | 4.1\% | 4.3\% | 3.9\% | 1.9\% | 4.5\% |
| F: 500001 to 750000 | 1.8\% | 1.7\% | 2.9\% | 2.7\% | 1.8\% | 1.9\% | 2.1\% | 1.9\% | 1.7\% | 0.8\% | 2.0\% |
| G: 750001 to 1000000 | 1.1\% | 1.1\% | 2.1\% | 1.5\% | 1.3\% | 1.1\% | 1.3\% | 1.1\% | 1.1\% | 0.4\% | 1.2\% |
| H: 1000001 to 2500000 | 2.8\% | 2.8\% | 4.9\% | 4.6\% | 2.9\% | 2.7\% | 2.8\% | 2.4\% | 2.0\% | 0.7\% | 2.7\% |
| l: 2500001 to 5000000 | 1.1\% | 2.4\% | 2.4\% | 1.6\% | 1.4\% | 1.1\% | 1.4\% | 0.9\% | 0.7\% | 0.1\% | 1.2\% |
| J: 5000001 to 7500000 | 0.4\% | 0.6\% | 1.0\% | 1.1\% | 0.6\% | 0.4\% | 0.6\% | 0.3\% | 0.2\% | 0.1\% | 0.4\% |
| K: 7500001 to 10000000 | 0.2\% | 0.3\% | 0.5\% | 0.3\% | 0.3\% | 0.2\% | 0.4\% | 0.2\% | 0.1\% | 0.0\% | 0.2\% |
| L: 10000001 to 25000000 | 0.3\% | 1.0\% | 1.1\% | 0.4\% | 0.5\% | 0.3\% | 0.4\% | 0.3\% | 0.2\% | 0.0\% | 0.4\% |
| M: 25000001 to 50000000 | 0.1\% | 0.5\% | 0.3\% | 0.4\% | 0.2\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.1\% | 0.1\% |
| N: 50000001 to 75000000 | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| O: 75000001 to 100000000 | 0.0\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| P: 100000001 to 200000000 | 0.0\% | 0.1\% | 0.1\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% |
| Q: $200000001+$ | 0.0\% | 0.2\% | 0.0\% | 0.3\% | 0.0\% | 0.0\% | 0.1\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Total | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |

