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

Date due	Company financial year-end 2009												Fiscal year	Number of payments	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
31-Jul-08	2009 1st													2008/09	12
31-Aug-08		2009 1st													
30-Sep-08			2009 1st												
31-Oct-08				2009 1st											
30-Nov-08					2009 1st										
31-Dec-08						2009 1st									
31-Jan-09	2009 2nd						2009 1st								
28-Feb-09		2009 2nd						2009 1st							
31-Mar-09			2009 2nd						2009 1st						
30-Apr-09				2009 2nd						2009 1st					
31-May-09					2009 2nd						2009 1st				
30-Jun-09						2009 2nd						2009 1st			
31-Jul-09	2009 3rd						2009 2nd								
31-Aug-09								2009 2nd							
30-Sep-09		2009 3rd ¹	2009 3rd						2009 2nd						
31-Oct-09				2009 3rd						2009 2nd					
30-Nov-09					2009 3rd						2009 2nd				
31-Dec-09						2009 3rd						2009 2nd			
31-Jan-10							2009 3rd						2009 2nd		
28-Feb-10								2009 3rd							
31-Mar-10									2009 3rd						
30-Apr-10										2009 3rd					
31-May-10											2009 3rd				
30-Jun-10												2009 3rd			
													2010/11	3	

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 3.3: Number of companies, 2006 – 2009

Number	Registered¹	Percentage growth in register	Liable to submit returns²	Assessed	Percentage assessed
Tax year					
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.

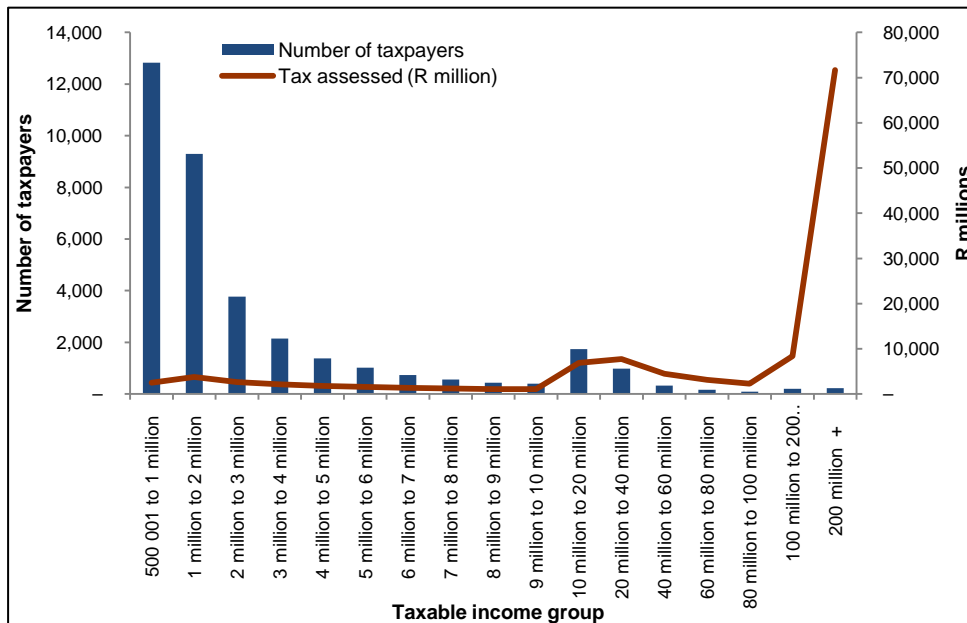
Table 3.4: Companies: Provisional tax payments and tax assessed by tax year, 2006 – 2009

R million Tax year	Provisional tax payments¹	Tax assessed²	Tax assessed as % of 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 greater

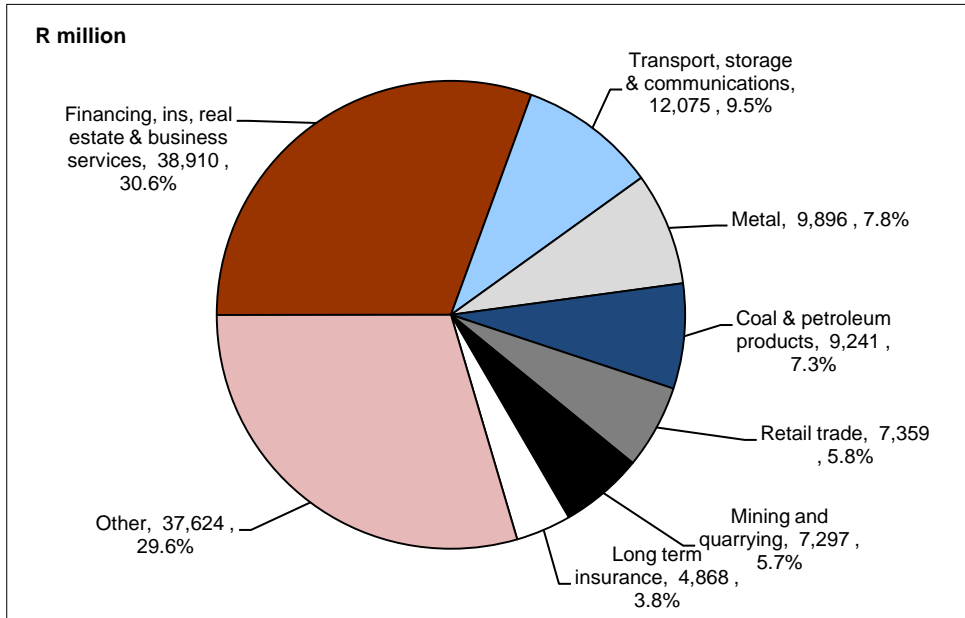


	2008 [Filer data]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
< -10 000 000	2,061	-151,632	325
-5 000 001 to -10 000 000	1,928	-13,417	3
-1 000 001 to -5 000 000	12,915	-26,885	0
-500 001 to -1 000 000	12,950	-9,096	0
-250 001 to -500 000	19,028	-6,748	0
-100 001 to -250 000	29,925	-4,892	0
-1 to -100 000	87,787	-2,626	6
1 to 500 000	125,395	13,194	3,071
< 0	291,989	-202,103	3,406
= 0	144,758	-	19
1 to 500 000	125,395	13,194	3,071
500 001 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

200 million +	222	252,058	71,668
	890,418	43,587	133,748

er than zero, 2008

Figure 3.2: Companies tax assessed by sector, 2008



Sector	2008
	Tax assessed (R million)
Financing, ins, real estate & business services	38,910
Transport, storage & communications	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	127,272

Table A3.1.1: Companies: Provisional tax payments by sector, 2004/05 – 2009/10

Fiscal year Sector (R million)	2004/05	2005/06	2006/07	2007/08	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

Table A3.1.3: Companies: Provisional tax payments by sector, 2005/06 – 2009/10 [percentage change year-on-year]

Fiscal year Sector	2005/06	2006/07	2007/08	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%

Table A3.2.1: Companies: Taxable income and tax assessed by taxable income group, 2006 – 2009

Tax year	2006 <i>[101.5% assessed tax as % of provisional tax]</i>			2007 <i>[95.0% assessed tax as % of provisional tax]</i>			2008 <i>[82.6% assessed tax as % of provisional tax]</i>			2009 <i>[34.3% assessed tax as % of provisional tax]</i>		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000	2,164	-140,630	336	2,123	-151,360	306	2,061	-151,632	325	1,094	-56,098	29
B: -5 000 001 to -10 000 000	1,815	-12,653	6	1,888	-13,145	9	1,928	-13,417	3	1,377	-9,575	–
C: -1 000 001 to -5 000 000	11,500	-23,980	63	11,959	-24,880	8	12,915	-26,885	0	10,710	-21,962	1
D: -500 001 to -1 000 000	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 100 000	105,484	2,866	682	88,532	2,558	554	80,883	2,430	500	58,196	1,840	352
J: 100 001 to 250 000	27,972	4,536	1,136	26,663	4,332	1,028	26,161	4,281	988	20,929	3,420	748
K: 250 001 to 500 000	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: 500 001 to 750 000	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: 750 001 to 1 000 000	4,110	3,555	1,033	4,665	4,046	1,153	4,874	4,220	1,186	4,059	3,516	956
N: 1 000 001 to 2 500 000	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: 2 500 001 to 5 000 000	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: 5 000 001 to 7 500 000	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: 7 500 001 to 10 000 000	767	6,642	1,932	1,019	8,770	2,555	1,095	9,477	2,728	766	6,612	1,861
R: 10 000 001 to 25 000 000	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: 25 000 001 to 50 000 000	576	20,086	5,873	681	23,781	7,001	787	27,314	7,771	370	12,655	3,561
T: 50 000 001 to 75 000 000	211	12,871	3,763	239	14,526	4,230	265	16,245	4,642	105	6,492	1,832
U: 75 000 001 to 100 000 000	95	8,051	2,341	115	9,915	2,884	114	9,975	2,834	37	3,162	892
V: 100 000 001 to 200 000 000	162	23,254	6,852	195	27,015	7,900	207	29,337	8,379	71	9,987	2,777
W: 200 000 001 +	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 A3.3.1: Companies: Taxable income and tax assessed by sector (all companies), 2006 – 2009

Tax year	2006 <i>[101.5% assessed tax as % of provisional tax]</i>			2007 <i>[95.0% assessed tax as % of provisional tax]</i>			2008 <i>[82.6% assessed tax as % of provisional tax]</i>			2009 <i>[34.3% assessed tax as % of provisional tax]</i>		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services	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 A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2006 – 2009

Tax year	2006 [101.5% assessed tax as % of provisional tax]			2007 [95.0% assessed tax as % of provisional tax]			2008 [82.6% assessed tax as % of provisional tax]			2009 [34.3% assessed tax as % of provisional 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)
<i>Primary sector</i>												
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
<i>Secondary sector</i>												
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
<i>Tertiary sector</i>												
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 tax]			2007 [95.0% assessed tax as % of provisional tax]			2008 [82.6% assessed tax as % of provisional tax]			2009 [34.3% assessed tax as % of provisional 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)
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
Other²	6,949	130	387	16,763	2,195	1,441	4,182	1,384	571	991	-43	50
Total	621,402	107,070	107,070	506,829	125,760	125,760	473,034	127,272	127,272	335,528	47,548	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.

Table A3.3.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2006 – 2009

Tax year	2006 [101.5% assessed tax as % of provisional tax]			2007 [95.0% assessed tax as % of provisional tax]			2008 [82.6% assessed tax as % of provisional tax]			2009 [34.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services	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.

Table A3.3.5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2006 – 2009

Tax year	2006 [101.5% assessed tax as % of provisional tax]			2007 [95.0% assessed tax as % of provisional tax]			2008 [82.6% assessed tax as % of provisional tax]			2009 [34.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services	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.

Table A3.3.6: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2006 – 2009

Tax year	2006 [101.5% assessed tax as % of provisional tax]		2007 [95.0% assessed tax as % of provisional tax]		2008 [82.6% assessed tax as % of provisional tax]		2009 [34.3% assessed tax as % of provisional tax]	
	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 [101.5% assessed tax as % of provisional tax]			2007 [95.0% assessed tax as % of provisional tax]			2008 [82.6% assessed tax as % of provisional tax]			2009 [34.3% assessed tax as % of provisional tax]		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Sector												
Number of taxpayers												
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 <i>[101.5% assessed tax as % of provisional tax]</i>			2007 <i>[95.0% assessed tax as % of provisional tax]</i>			2008 <i>[82.6% assessed tax as % of provisional tax]</i>			2009 <i>[34.3% assessed tax as % of provisional tax]</i>		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Sector												
Percentage of 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 <i>[101.5% assessed tax as % of provisional tax]</i>			2007 <i>[95.0% assessed tax as % of provisional tax]</i>			2008 <i>[82.6% assessed tax as % of provisional tax]</i>			2009 <i>[34.3% assessed tax as % of provisional tax]</i>		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Sector												
Percentage of 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]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services		
Taxable income group (R million)											
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 100 000	9	1	41	2	29	120	15	424	34	6	682
D: 100 001 to 250 000	18	2	88	4	51	206	24	690	45	7	1,136
E: 250 001 to 500 000	28	4	155	5	75	297	38	883	68	9	1,562
F: 500 001 to 750 000	20	3	148	4	67	252	30	654	57	11	1,245
G: 750 001 to 1 000 000	16	4	131	5	55	210	30	537	40	5	1,033
H: 1 000 001 to 2 500 000	94	15	633	15	248	846	117	1,992	146	27	4,133
I: 2 500 001 to 5 000 000	82	25	754	6	226	736	137	1,893	95	29	3,983
J: 5 000 001 to 7 500 000	34	28	553	9	115	538	106	1,111	86	7	2,589
K: 7 500 001 to 10 000 000	33	11	390	–	110	397	88	824	71	8	1,932
L: 10 000 001 to 25 000 000	113	97	1,525	20	324	1,197	345	2,810	271	47	6,749
M: 25 000 001 to 50 000 000	104	69	1,599	–	185	964	371	2,302	269	11	5,873
N: 50 000 001 to 75 000 000	38	71	812	–	34	693	207	1,550	340	19	3,763
O: 75 000 001 to 100 000 000	50	51	540	70	46	411	175	897	101	–	2,341
P: 100 000 001 to 200 000 000	–	248	1,240	45	213	1,143	368	3,146	263	186	6,852
Q: 200 000 001 +	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 A3.5.3: 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				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services		
Taxable income group (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 100 000	1,347	125	6,163	319	5,250	18,897	2,705	58,091	10,849	1,738	105,484
D: 100 001 to 250 000	472	55	2,373	107	1,422	5,344	681	16,233	1,127	158	27,972
E: 250 001 to 500 000	315	46	1,625	57	838	3,144	406	9,020	715	92	16,258
F: 500 001 to 750 000	119	15	846	24	379	1,426	169	3,733	334	58	7,103
G: 750 001 to 1 000 000	67	15	526	18	217	836	121	2,127	163	20	4,110
H: 1 000 001 to 2 500 000	207	33	1,354	35	531	1,865	266	4,405	329	60	9,085
I: 2 500 001 to 5 000 000	83	22	737	6	216	721	131	1,861	97	22	3,896
J: 5 000 001 to 7 500 000	20	17	312	5	66	302	59	622	49	4	1,456
K: 7 500 001 to 10 000 000	13	6	157	–	43	158	34	325	28	3	767
L: 10 000 001 to 25 000 000	28	19	341	4	76	265	79	626	57	10	1,505
M: 25 000 001 to 50 000 000	11	7	155	–	20	97	36	223	26	1	576
N: 50 000 001 to 75 000 000	2	4	45	–	2	38	12	88	19	1	211
O: 75 000 001 to 100 000 000	2	2	22	3	2	17	7	36	4	–	95
P: 100 000 001 to 200 000 000	–	6	31	1	5	28	8	73	6	4	162
Q: 200 000 001 +	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 A3.6.1: Companies: Tax assessed by main industrial sector and taxable income group, 2007

Tax year	2007 [95.0% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services		
Taxable income group (R million)											
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 100 000	10	1	46	2	27	111	14	301	23	19	554
D: 100 001 to 250 000	21	2	106	3	54	210	27	530	42	32	1,028
E: 250 001 to 500 000	39	5	199	6	90	331	44	727	76	43	1,559
F: 500 001 to 750 000	33	5	186	5	85	274	39	572	60	38	1,298
G: 750 001 to 1 000 000	32	5	182	5	75	253	40	468	61	32	1,153
H: 1 000 001 to 2 500 000	145	17	893	22	361	1,046	172	1,821	185	119	4,783
I: 2 500 001 to 5 000 000	140	27	1,035	22	355	990	170	1,766	162	102	4,767
J: 5 000 001 to 7 500 000	69	27	780	13	221	700	136	1,038	77	64	3,124
K: 7 500 001 to 10 000 000	76	33	582	8	159	533	82	952	86	44	2,555
L: 10 000 001 to 25 000 000	183	106	2,168	26	588	1,675	415	3,216	263	100	8,742
M: 25 000 001 to 50 000 000	145	41	1,804	35	277	1,279	335	2,751	240	96	7,001
N: 50 000 001 to 75 000 000	155	87	1,272	16	85	732	138	1,524	161	60	4,230
O: 75 000 001 to 100 000 000	98	68	650	–	156	372	154	1,130	256	–	2,884
P: 100 000 001 to 200 000 000	92	324	1,618	145	128	1,621	532	3,247	159	34	7,900
Q: 200 000 001 +	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 A3.6.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2007

Tax year	2007 [95.0% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services		
Taxable income group (Number of taxpayers)											
A: < 0	9,305	547	19,379	654	11,392	38,563	6,020	76,272	8,728	6,096	176,956
B: = 0	2,147	644	7,106	348	13,828	32,040	6,167	82,866	13,695	4,621	163,462
C: 1 to 100 000	1,581	134	7,488	287	5,208	22,031	2,385	40,544	5,017	3,857	88,532
D: 100 001 to 250 000	608	54	3,100	111	1,648	6,017	799	12,275	1,188	863	26,663
E: 250 001 to 500 000	485	55	2,411	78	1,134	3,939	501	7,616	886	514	17,619
F: 500 001 to 750 000	193	32	1,107	32	515	1,613	238	3,279	369	225	7,603
G: 750 001 to 1 000 000	132	18	749	23	302	1,025	164	1,871	253	128	4,665
H: 1 000 001 to 2 500 000	326	35	1,926	48	788	2,285	373	4,042	431	263	10,517
I: 2 500 001 to 5 000 000	138	27	1,001	21	341	966	163	1,720	160	101	4,638
J: 5 000 001 to 7 500 000	39	15	433	7	122	393	76	588	44	36	1,753
K: 7 500 001 to 10 000 000	30	13	232	3	63	213	33	380	34	18	1,019
L: 10 000 001 to 25 000 000	40	25	474	5	135	379	95	702	57	25	1,937
M: 25 000 001 to 50 000 000	16	4	174	3	29	130	32	262	22	9	681
N: 50 000 001 to 75 000 000	9	5	72	1	5	41	8	86	9	3	239
O: 75 000 001 to 100 000 000	4	3	26	–	6	15	6	45	10	–	115
P: 100 000 001 to 200 000 000	2	7	41	4	3	41	14	78	4	1	195
Q: 200 000 001 +	3	18	53	3	3	38	13	93	8	3	235
Total	15,058	1,636	45,772	1,628	35,522	109,729	17,087	232,719	30,915	16,763	506,829
Total < 0 taxable income	9,305	547	19,379	654	11,392	38,563	6,020	76,272	8,728	6,096	176,956
Total = 0 taxable income	2,147	644	7,106	348	13,828	32,040	6,167	82,866	13,695	4,621	163,462
Total > 0 taxable income	3,606	445	19,287	626	10,302	39,126	4,900	73,581	8,492	6,046	166,411
Total	15,058	1,636	45,772	1,628	35,522	109,729	17,087	232,719	30,915	16,763	506,829
Percentage											
Total < 0 taxable income	61.8%	33.4%	42.3%	40.2%	32.1%	35.1%	35.2%	32.8%	28.2%	36.4%	34.9%
Total = 0 taxable income	14.3%	39.4%	15.5%	21.4%	38.9%	29.2%	36.1%	35.6%	44.3%	27.6%	32.3%
Total > 0 taxable income	23.9%	27.2%	42.1%	38.5%	29.0%	35.7%	28.7%	31.6%	27.5%	36.1%	32.8%
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 A3.7.1: Companies: Tax assessed by main industrial sector and taxable income group, 2008

Tax year	2008 [82.6% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services		
Taxable income group (R million)											
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 100 000	9	1	40	1	24	106	13	278	22	5	500
D: 100 001 to 250 000	23	2	100	4	54	221	26	510	42	6	988
E: 250 001 to 500 000	43	4	196	6	92	357	48	749	78	9	1,583
F: 500 001 to 750 000	36	4	194	6	81	302	42	607	66	6	1,345
G: 750 001 to 1 000 000	37	4	179	6	78	273	42	502	59	5	1,186
H: 1 000 001 to 2 500 000	167	24	943	21	389	1,180	184	2,046	212	20	5,187
I: 2 500 001 to 5 000 000	154	35	1,090	24	416	1,109	188	1,951	164	24	5,154
J: 5 000 001 to 7 500 000	99	33	807	12	276	730	141	1,362	111	17	3,587
K: 7 500 001 to 10 000 000	83	21	643	10	199	547	123	1,024	70	8	2,728
L: 10 000 001 to 25 000 000	227	70	2,200	31	615	1,749	474	3,708	289	3	9,367
M: 25 000 001 to 50 000 000	190	108	2,121	62	493	1,236	384	2,944	197	37	7,771
N: 50 000 001 to 75 000 000	109	18	1,152	18	231	772	227	1,919	175	20	4,642
O: 75 000 001 to 100 000 000	49	48	583	55	176	389	176	1,180	178	–	2,834
P: 100 000 001 to 200 000 000	206	139	2,359	102	100	1,240	356	3,416	431	32	8,379
Q: 200 000 001 +	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 A3.7.3: Companies: Number of taxpayers by main industrial sector and taxable income group, 2008

Tax year	2008 [82.6% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services		
Taxable income group (Number of taxpayers)											
A: < 0	9,055	466	18,246	612	11,402	40,014	5,859	71,672	8,499	769	166,594
B: = 0	2,507	673	7,141	344	12,708	33,465	6,423	69,074	11,047	1,376	144,758
C: 1 to 100 000	1,484	103	6,863	267	4,991	21,355	2,268	37,314	4,559	1,679	80,883
D: 100 001 to 250 000	657	49	3,039	111	1,751	6,491	778	11,975	1,187	123	26,161
E: 250 001 to 500 000	574	41	2,483	81	1,217	4,380	577	7,941	974	83	18,351
F: 500 001 to 750 000	221	23	1,168	35	489	1,816	249	3,505	412	37	7,955
G: 750 001 to 1 000 000	152	20	738	26	325	1,123	173	2,045	250	22	4,874
H: 1 000 001 to 2 500 000	380	56	2,076	48	867	2,598	399	4,560	478	47	11,509
I: 2 500 001 to 5 000 000	152	35	1,070	23	409	1,103	184	1,928	161	25	5,090
J: 5 000 001 to 7 500 000	57	17	461	7	154	419	79	776	62	10	2,042
K: 7 500 001 to 10 000 000	34	8	260	4	79	219	50	409	29	3	1,095
L: 10 000 001 to 25 000 000	54	17	510	7	135	406	102	828	67	1	2,127
M: 25 000 001 to 50 000 000	19	12	217	5	49	124	38	299	20	4	787
N: 50 000 001 to 75 000 000	6	1	67	1	14	45	13	107	10	1	265
O: 75 000 001 to 100 000 000	2	2	23	2	7	16	7	48	7	-	114
P: 100 000 001 to 200 000 000	5	3	60	2	3	30	9	83	11	1	207
Q: 200 000 001 +	6	14	54	1	3	35	13	88	7	1	222
Total	15,365	1,540	44,476	1,576	34,603	113,639	17,221	212,652	27,780	4,182	473,034
Total < 0 taxable income	9,055	466	18,246	612	11,402	40,014	5,859	71,672	8,499	769	166,594
Total = 0 taxable income	2,507	673	7,141	344	12,708	33,465	6,423	69,074	11,047	1,376	144,758
Total > 0 taxable income	3,803	401	19,089	620	10,493	40,160	4,939	71,906	8,234	2,037	161,682
Total	15,365	1,540	44,476	1,576	34,603	113,639	17,221	212,652	27,780	4,182	473,034
Percentage											
Total < 0 taxable income	58.9%	30.3%	41.0%	38.8%	33.0%	35.2%	34.0%	33.7%	30.6%	18.4%	35.2%
Total = 0 taxable income	16.3%	43.7%	16.1%	21.8%	36.7%	29.4%	37.3%	32.5%	39.8%	32.9%	30.6%
Total > 0 taxable income	24.8%	26.0%	42.9%	39.3%	30.3%	35.3%	28.7%	33.8%	29.6%	48.7%	34.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

Tax year	2009 [34.3% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services		
Taxable income group (R million)											
A: < 0	–	–	1	–	0	0	0	30	0	1	32
B: = 0	–	–	0	–	–	4	0	0	–	1	6
C: 1 to 100 000	8	1	30	1	17	65	9	205	16	1	352
D: 100 001 to 250 000	20	1	76	2	42	152	22	402	31	1	748
E: 250 001 to 500 000	38	3	156	5	77	251	37	602	58	2	1,230
F: 500 001 to 750 000	35	2	149	5	68	222	40	500	53	1	1,077
G: 750 001 to 1 000 000	32	2	162	4	73	192	36	404	49	1	956
H: 1 000 001 to 2 500 000	151	12	731	24	298	883	147	1,611	172	3	4,032
I: 2 500 001 to 5 000 000	142	23	775	18	333	805	161	1,442	134	1	3,835
J: 5 000 001 to 7 500 000	82	10	574	21	261	449	115	901	77	2	2,491
K: 7 500 001 to 10 000 000	70	8	430	10	157	349	105	677	57	–	1,861
L: 10 000 001 to 25 000 000	183	37	1,557	22	528	1,066	221	2,200	177	–	5,989
M: 25 000 001 to 50 000 000	107	38	966	46	343	560	163	1,268	61	9	3,561
N: 50 000 001 to 75 000 000	52	20	582	15	213	174	67	618	90	–	1,832
O: 75 000 001 to 100 000 000	–	–	262	24	25	67	22	392	100	–	892
P: 100 000 001 to 200 000 000	–	35	765	42	210	382	102	937	276	28	2,777
Q: 200 000 001 +	–	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 A3.8.3: 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				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services		
Taxable income group (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 100 000	1,300	81	5,431	217	3,683	15,131	1,793	27,325	3,036	199	58,196
D: 100 001 to 250 000	595	31	2,467	68	1,406	4,725	717	9,873	1,030	17	20,929
E: 250 001 to 500 000	554	29	2,058	70	1,063	3,296	487	6,687	799	19	15,062
F: 500 001 to 750 000	220	15	952	32	433	1,405	246	2,998	339	8	6,648
G: 750 001 to 1 000 000	142	10	696	18	313	811	151	1,699	215	4	4,059
H: 1 000 001 to 2 500 000	342	24	1,638	54	687	2,005	337	3,699	401	7	9,194
I: 2 500 001 to 5 000 000	142	21	785	19	334	813	166	1,462	141	1	3,884
J: 5 000 001 to 7 500 000	48	5	335	13	150	262	67	525	44	1	1,450
K: 7 500 001 to 10 000 000	29	3	178	4	64	144	43	277	24	-	766
L: 10 000 001 to 25 000 000	42	9	361	5	122	255	49	510	42	-	1,395
M: 25 000 001 to 50 000 000	10	4	99	5	36	59	17	133	6	1	370
N: 50 000 001 to 75 000 000	3	1	33	1	12	10	4	36	5	-	105
O: 75 000 001 to 100 000 000	-	-	11	1	1	3	1	16	4	-	37
P: 100 000 001 to 200 000 000	-	1	19	1	5	10	3	24	7	1	71
Q: 200 000 001 +	-	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.

