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Table 4.1: Number of registered VAT vendors, 2006/07 – 2009/10

Number	Registered¹	Active vendors	Percentage of registered
2006/07	677,153	509,615	75.3%
2007/08	745,487	526,403	70.6%
2008/09	737,885	530,223	71.9%
2009/10	685,523	493,258	72.0%

1. As per register as at 31 March of each year.

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

Figure 4.1: Gross VAT payments by sector, 2009/10

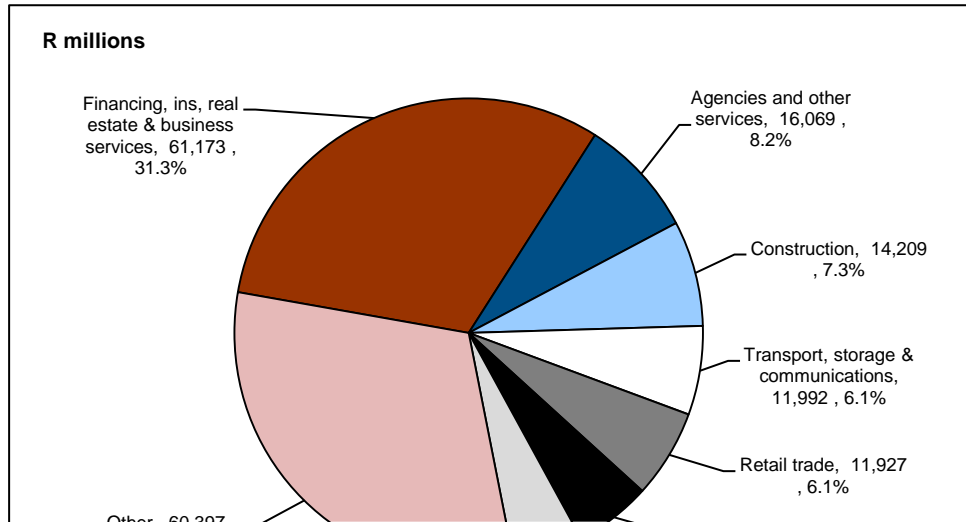


Figure 4.2: VAT refunds by sector, 2009/10

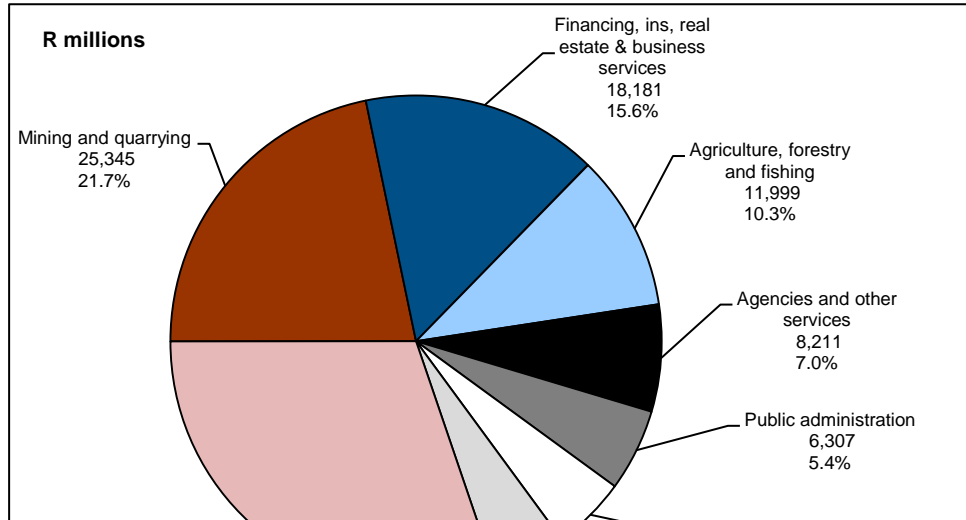


Figure 4.3: Percentage of VAT vendors by payment category, 2006/07 – 2009/10

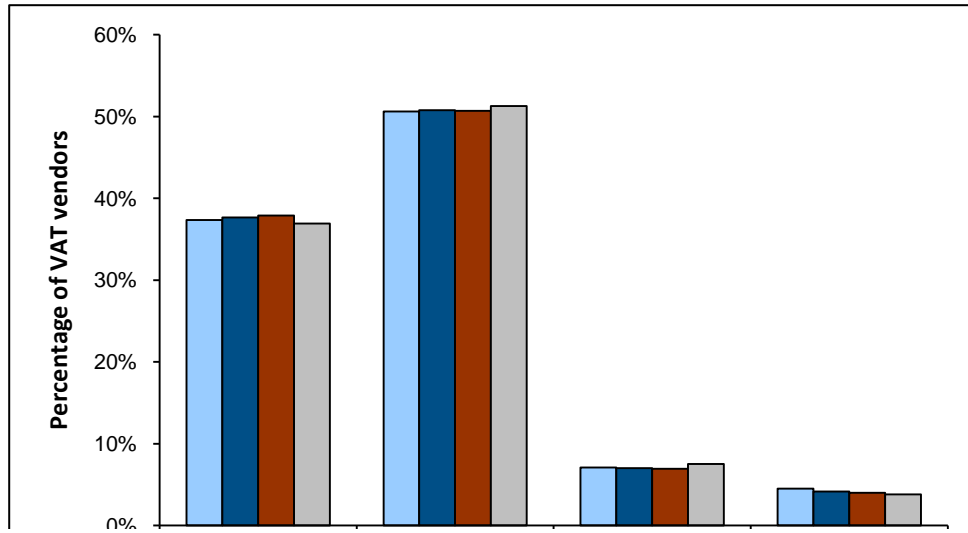


Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	33,679	11,726	-5,886	35,003	13,536	-6,652	37,881	15,695	-9,134	35,164	16,069	-8,211
Agriculture, forestry and fishing	69,270	5,669	-5,375	68,548	8,299	-7,160	67,763	8,248	-10,621	64,046	10,343	-11,999
Bricks, ceramic, glass, cement and similar products	2,185	766	-370	2,273	681	-312	2,216	675	-438	2,005	713	-307
Catering and accommodation	17,253	2,293	-483	17,778	2,540	-649	17,480	2,638	-750	16,023	2,729	-787
Chemicals and chemical, rubber and plastic products	4,330	3,061	-1,405	4,251	3,474	-1,815	4,200	3,382	-2,883	4,044	4,036	-2,214
Clothing and footwear	2,044	664	-103	2,017	716	-98	1,949	679	-115	1,781	771	-97
Coal and petroleum products	705	3,193	-3,370	740	3,876	-3,676	799	5,257	-4,449	774	2,581	-3,513
Construction	34,738	7,871	-2,227	37,293	12,266	-3,373	37,598	14,609	-4,108	34,292	14,209	-3,989
Educational services	2,032	332	-168	2,149	376	-140	2,141	427	-148	1,990	433	-248
Electricity, gas and water	1,002	2,195	-488	1,069	1,239	-312	1,189	1,378	-398	1,143	1,794	-350
Financing, insurance, real estate and business services	161,138	44,358	-14,470	172,522	53,550	-18,198	176,729	59,050	-21,624	165,027	61,173	-18,181
Food, drink and tobacco	4,145	6,667	-1,577	4,185	7,153	-2,238	4,157	7,223	-2,835	3,897	8,291	-2,956
Leather, leather goods and fur (excl. footwear and clothing)	373	99	-61	375	97	-88	368	92	-82	342	108	-42
Machinery and related items	9,237	3,734	-1,185	9,286	4,735	-1,904	9,113	5,579	-2,448	8,580	6,805	-1,559
Medical, dental and other health and veterinary services	16,530	3,668	-259	16,775	4,195	-284	16,759	4,581	-341	15,969	5,183	-392
Metal	7,925	3,882	-4,342	7,998	4,190	-5,457	7,992	5,036	-6,141	7,520	4,315	-4,950
Mining and quarrying	2,509	5,037	-12,496	2,633	6,648	-19,075	2,736	8,205	-22,328	2,512	5,810	-25,345
Other manufacturing industries	3,657	1,145	-1,438	3,700	1,124	-1,618	3,681	1,254	-1,779	3,439	1,372	-1,313
Paper, printing and publishing	4,566	2,199	-545	4,552	2,347	-916	4,457	2,316	-787	4,126	2,680	-662
Personal and household services	4,593	461	-50	4,950	549	-62	4,828	592	-49	4,292	621	-44
Public administration	585	1,033	-1,289	614	854	-3,059	613	583	-4,515	610	932	-6,307
Recreation and cultural services	3,965	1,414	-266	4,065	1,676	-327	4,038	1,972	-328	3,771	2,221	-531
Research and scientific institutes	635	330	-80	647	379	-77	660	402	-113	615	384	-163
Retail trade	54,926	9,488	-2,994	54,665	10,565	-3,476	53,431	11,040	-4,128	49,083	11,927	-3,799
Scientific, optical and similar equipment	760	274	-94	784	275	-96	769	326	-102	743	362	-118
Social and related community services	2,568	307	-224	2,637	372	-261	2,717	393	-332	2,611	409	-477
Specialised repair services	10,256	1,172	-136	10,217	1,501	-161	9,913	1,722	-235	9,102	1,663	-424
Textiles	1,525	663	-279	1,536	687	-253	1,469	651	-264	1,361	841	-218
Transport equipment	15,260	9,140	-4,430	1,237	463	-486	1,274	570	-701	1,175	549	-584
Transport, storage and communications	1,216	393	-345	15,849	9,551	-4,346	16,040	10,098	-5,445	14,620	11,992	-5,699
Vehicles, parts and accessories	5,325	2,929	-6,029	5,425	2,613	-6,454	5,411	3,018	-9,712	5,047	3,931	-5,669
Wholesale trade	27,114	7,653	-4,182	27,031	8,679	-4,831	26,375	9,051	-6,023	24,431	9,523	-5,299
Wood, wood products and furniture	3,441	817	-199	3,554	885	-222	3,441	839	-238	3,088	856	-213
Other ¹	128	47	-46	45	26	-2	36	20	-4	35	8	-6
Total	509,615	144,683	-76,892	526,403	170,116	-98,080	530,223	187,601	-123,599	493,258	195,633	-116,666

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

Table A4.1.2: Domestic VAT: Payments and refunds by sector, 2006/07 – 2009/10 [percentage of total]

Sector	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Percentage of total												
Agencies and other services	6.6%	8.1%	7.7%	6.6%	8.0%	6.8%	7.1%	8.4%	7.4%	7.1%	8.2%	7.0%
Agriculture, forestry and fishing	13.6%	3.9%	7.0%	13.0%	4.9%	7.3%	12.8%	4.4%	8.6%	13.0%	5.3%	10.3%
Bricks, ceramic, glass, cement and similar products	0.4%	0.5%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%
Catering and accommodation	3.4%	1.6%	0.6%	3.4%	1.5%	0.7%	3.3%	1.4%	0.6%	3.2%	1.4%	0.7%
Chemicals and chemical, rubber and plastic products	0.8%	2.1%	1.8%	0.8%	2.0%	1.9%	0.8%	1.8%	2.3%	0.8%	2.1%	1.9%
Clothing and footwear	0.4%	0.5%	0.1%	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%
Coal and petroleum products	0.1%	2.2%	4.4%	0.1%	2.3%	3.7%	0.2%	2.8%	3.6%	0.2%	1.3%	3.0%
Construction	6.8%	5.4%	2.9%	7.1%	7.2%	3.4%	7.1%	7.8%	3.3%	7.0%	7.3%	3.4%
Educational services	0.4%	0.2%	0.2%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.2%
Electricity, gas and water	0.2%	1.5%	0.6%	0.2%	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%	0.9%	0.3%
Financing, insurance, real estate and business services	31.6%	30.7%	18.8%	32.8%	31.5%	18.6%	33.3%	31.5%	17.5%	33.5%	31.3%	15.6%
Food, drink and tobacco	0.8%	4.6%	2.1%	0.8%	4.2%	2.3%	0.8%	3.9%	2.3%	0.8%	4.2%	2.5%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Machinery and related items	1.8%	2.6%	1.5%	1.8%	2.8%	1.9%	1.7%	3.0%	2.0%	1.7%	3.5%	1.3%
Medical, dental and other health and veterinary services	3.2%	2.5%	0.3%	3.2%	2.5%	0.3%	3.2%	2.4%	0.3%	3.2%	2.6%	0.3%
Metal	1.6%	2.7%	5.6%	1.5%	2.5%	5.6%	1.5%	2.7%	5.0%	1.5%	2.2%	4.2%
Mining and quarrying	0.5%	3.5%	16.3%	0.5%	3.9%	19.4%	0.5%	4.4%	18.1%	0.5%	3.0%	21.7%
Other manufacturing industries	0.7%	0.8%	1.9%	0.7%	0.7%	1.6%	0.7%	0.7%	1.4%	0.7%	0.7%	1.1%
Paper, printing and publishing	0.9%	1.5%	0.7%	0.9%	1.4%	0.9%	0.8%	1.2%	0.6%	0.8%	1.4%	0.6%
Personal and household services	0.9%	0.3%	0.1%	0.9%	0.3%	0.1%	0.9%	0.3%	0.0%	0.9%	0.3%	0.0%
Public administration	0.1%	0.7%	1.7%	0.1%	0.5%	3.1%	0.1%	0.3%	3.7%	0.1%	0.5%	5.4%
Recreation and cultural services	0.8%	1.0%	0.3%	0.8%	1.0%	0.3%	0.8%	1.1%	0.3%	0.8%	1.1%	0.5%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Retail trade	10.8%	6.6%	3.9%	10.4%	6.2%	3.5%	10.1%	5.9%	3.3%	10.0%	6.1%	3.3%
Scientific, optical and similar equipment	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%
Social and related community services	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.4%
Specialised repair services	2.0%	0.8%	0.2%	1.9%	0.9%	0.2%	1.9%	0.9%	0.2%	1.8%	0.9%	0.4%
Textiles	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.2%	0.3%	0.4%	0.2%
Transport equipment	3.0%	6.3%	5.8%	0.2%	0.3%	0.5%	0.2%	0.3%	0.6%	0.2%	0.3%	0.5%
Transport, storage and communications	0.2%	0.3%	0.4%	3.0%	5.6%	4.4%	3.0%	5.4%	4.4%	3.0%	6.1%	4.9%
Vehicles, parts and accessories	1.0%	2.0%	7.8%	1.0%	1.5%	6.6%	1.0%	1.6%	7.9%	1.0%	2.0%	4.9%
Wholesale trade	5.3%	5.3%	5.4%	5.1%	5.1%	4.9%	5.0%	4.8%	4.9%	5.0%	4.9%	4.5%
Wood, wood products and furniture	0.7%	0.6%	0.3%	0.7%	0.5%	0.2%	0.6%	0.4%	0.2%	0.6%	0.4%	0.2%
Other	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	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%	100.0%

Table A4.2.1: Domestic VAT: Payments and refunds by payment category, 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-Monthly (Jan)	190,389	16,525	-5,555	198,184	19,205	-6,908	200,981	21,216	-7,857	182,169	20,379	-6,329
B: Bi-Monthly (Feb)	258,017	22,210	-8,025	267,190	25,839	-9,710	268,893	28,209	-11,657	253,020	28,647	-10,386
C: Monthly	36,151	105,508	-63,040	36,865	124,604	-81,215	36,678	137,704	-103,827	37,136	146,188	-99,718
D: 6-monthly	22,847	380	-254	21,783	368	-228	21,230	384	-234	18,644	343	-212
E: Annually	1,061	28	-7	1,066	54	-7	1,091	45	-11	1,094	38	-10
F: 4-monthly	1,150	33	-11	1,315	46	-12	1,350	44	-13	1,195	37	-10
Total	509,615	144,683	-76,892	526,403	170,116	-98,080	530,223	187,601	-123,599	493,258	195,633	-116,666
Percentage of total												
A: Bi-Monthly (Jan)	37.4%	11.4%	7.2%	37.6%	11.3%	7.0%	37.9%	11.3%	6.4%	36.9%	10.4%	5.4%
B: Bi-Monthly (Feb)	50.6%	15.4%	10.4%	50.8%	15.2%	9.9%	50.7%	15.0%	9.4%	51.3%	14.6%	8.9%
C: Monthly	7.1%	72.9%	82.0%	7.0%	73.2%	82.8%	6.9%	73.4%	84.0%	7.5%	74.7%	85.5%
D: 6-monthly	4.5%	0.3%	0.3%	4.1%	0.2%	0.2%	4.0%	0.2%	0.2%	3.8%	0.2%	0.2%
E: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
F: 4-monthly	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	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%	100.0%

1. Payment categories as per sec. 27(1) of the Value-Added Tax Act.

Table A4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	13,378	1,276	-356	14,072	1,465	-447	15,357	1,700	-630	13,877	1,628	-506
Agriculture, forestry and fishing	13,576	686	-802	13,743	833	-938	13,674	946	-1,089	12,690	926	-1,049
Bricks, ceramic, glass, cement and similar products	867	81	-21	911	90	-22	899	100	-27	776	90	-11
Catering and accommodation	7,013	478	-146	7,234	541	-176	7,137	581	-186	6,440	580	-156
Chemicals and chemical, rubber and plastic products	1,554	186	-33	1,528	197	-42	1,510	216	-52	1,445	223	-56
Clothing and footwear	801	85	-12	808	91	-11	771	90	-15	677	89	-11
Coal and petroleum products	221	12	-7	220	12	-8	225	18	-9	205	17	-5
Construction	14,027	1,360	-351	15,043	1,610	-507	15,236	1,736	-488	13,420	1,591	-318
Educational services	870	67	-24	912	85	-26	920	102	-21	858	101	-51
Electricity, gas and water	409	43	-9	434	38	-9	499	46	-21	465	49	-26
Financing, insurance, real estate and business services	65,727	6,477	-2,379	70,575	7,702	-3,002	72,788	8,459	-3,369	66,597	8,161	-2,490
Food, drink and tobacco	1,465	108	-61	1,471	122	-63	1,494	138	-73	1,366	130	-51
Leather, leather goods and fur (excl. footwear and clothing)	140	14	-5	142	14	-4	141	14	-5	135	15	-7
Machinery and related items	3,693	401	-60	3,743	465	-68	3,694	520	-93	3,391	502	-69
Medical, dental and other health and veterinary services	7,229	784	-43	7,331	871	-44	7,337	978	-48	6,932	1,047	-40
Metal	3,059	407	-44	3,121	468	-59	3,123	528	-69	2,816	458	-44
Mining and quarrying	733	111	-83	774	126	-143	814	160	-231	689	119	-140
Other manufacturing industries	1,447	143	-29	1,466	160	-33	1,476	170	-37	1,362	160	-34
Paper, printing and publishing	1,931	223	-34	1,927	243	-30	1,909	250	-30	1,743	242	-27
Personal and household services	1,962	128	-14	2,166	149	-19	2,113	160	-16	1,872	146	-12
Public administration	90	10	-38	84	14	-76	86	11	-73	71	10	-63
Recreation and cultural services	1,640	158	-59	1,703	178	-60	1,691	187	-62	1,556	197	-68
Research and scientific institutes	261	31	-8	263	34	-7	267	42	-10	254	41	-14
Retail trade	21,653	1,110	-290	21,580	1,253	-338	21,147	1,357	-351	18,761	1,301	-302
Scientific, optical and similar equipment	302	37	-6	317	40	-7	308	45	-9	290	47	-8
Social and related community services	1,195	85	-67	1,229	97	-76	1,255	107	-87	1,179	107	-98
Specialised repair services	4,409	334	-29	4,381	374	-34	4,297	416	-36	3,817	382	-25
Textiles	576	66	-11	598	71	-11	570	68	-13	516	74	-7
Transport equipment	5,963	528	-228	471	38	-28	495	48	-25	430	50	-18
Transport, storage and communications	468	37	-21	6,183	629	-273	6,284	739	-322	5,387	657	-268
Vehicles, parts and accessories	2,041	168	-26	2,065	184	-34	2,070	197	-43	1,877	190	-27
Wholesale trade	10,312	759	-234	10,260	857	-287	10,019	931	-286	9,057	914	-302
Wood, wood products and furniture	1,375	134	-24	1,428	154	-27	1,374	153	-29	1,218	135	-25
Other ¹	2	-	-	1	-	-	1	-	-	-	-	-
Total	190,389	16,525	-5,555	198,184	19,205	-6,908	200,981	21,216	-7,857	182,169	20,379	-6,329

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

Table A4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	17,201	1,713	-419	17,825	1,927	-542	19,417	2,213	-750	18,074	2,290	-613
Agriculture, forestry and fishing	30,924	1,809	-1,938	30,981	2,217	-2,210	30,819	2,512	-2,685	30,533	2,438	-2,925
Bricks, ceramic, glass, cement and similar products	1,083	105	-24	1,133	124	-34	1,089	127	-37	1,004	122	-19
Catering and accommodation	9,557	669	-223	9,859	751	-264	9,678	792	-314	8,936	810	-293
Chemicals and chemical, rubber and plastic products	2,016	252	-49	1,973	275	-53	1,958	302	-66	1,867	309	-62
Clothing and footwear	1,044	102	-13	1,013	107	-11	982	110	-12	894	103	-11
Coal and petroleum products	263	16	-14	285	20	-12	335	18	-20	323	27	-20
Construction	18,326	1,727	-485	19,602	2,118	-613	19,705	2,268	-740	18,201	2,264	-539
Educational services	1,062	114	-18	1,138	135	-27	1,119	148	-25	1,035	149	-56
Electricity, gas and water	484	46	-14	526	55	-26	579	68	-16	564	78	-33
Financing, insurance, real estate and business services	85,359	8,286	-2,945	91,433	9,633	-3,851	93,392	10,547	-4,369	87,724	10,511	-3,244
Food, drink and tobacco	1,976	161	-83	2,007	200	-81	1,970	189	-94	1,815	192	-104
Leather, leather goods and fur (excl. footwear and clothing)	187	20	-3	190	21	-4	186	19	-3	171	20	-4
Machinery and related items	4,530	502	-76	4,537	570	-86	4,423	638	-119	4,191	644	-117
Medical, dental and other health and veterinary services	8,802	972	-44	8,933	1,084	-61	8,924	1,222	-80	8,563	1,338	-58
Metal	3,734	504	-61	3,753	587	-64	3,752	635	-74	3,612	642	-69
Mining and quarrying	1,076	166	-87	1,139	266	-120	1,186	226	-251	1,117	290	-258
Other manufacturing industries	1,816	167	-36	1,839	198	-40	1,823	212	-39	1,695	205	-67
Paper, printing and publishing	2,211	243	-34	2,208	258	-31	2,142	269	-31	1,971	265	-27
Personal and household services	2,502	162	-27	2,644	184	-27	2,579	200	-21	2,291	201	-19
Public administration	106	16	-48	102	19	-59	100	17	-172	103	54	-245
Recreation and cultural services	2,043	208	-55	2,061	224	-69	2,046	234	-74	1,906	236	-73
Research and scientific institutes	312	38	-11	324	43	-10	336	55	-16	302	49	-27
Retail trade	28,046	1,454	-440	27,836	1,647	-456	27,011	1,750	-493	25,049	1,879	-435
Scientific, optical and similar equipment	383	44	-8	389	48	-9	385	60	-12	374	60	-15
Social and related community services	1,127	92	-53	1,166	116	-58	1,215	119	-88	1,178	122	-119
Specialised repair services	5,477	422	-40	5,475	474	-47	5,261	512	-51	4,934	538	-40
Textiles	730	74	-14	723	75	-11	699	74	-15	639	75	-14
Transport equipment	7,692	700	-341	632	76	-35	644	81	-54	602	63	-32
Transport, storage and communications	615	55	-29	8,033	834	-396	8,145	940	-480	7,624	997	-427
Vehicles, parts and accessories	2,473	198	-32	2,545	213	-38	2,517	227	-45	2,358	235	-34
Wholesale trade	13,073	983	-330	13,044	1,136	-336	12,674	1,221	-374	11,716	1,252	-353
Wood, wood products and furniture	1,785	189	-33	1,842	206	-28	1,801	205	-33	1,619	183	-29
Other ¹	2	1	-	-	-	-	1	-	-3	35	8	-6
Total	258,017	22,210	-8,025	267,190	25,839	-9,710	268,893	28,209	-11,657	253,020	28,647	-10,386

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

Table A4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	2,994	8,735	-5,110	2,993	10,140	-5,662	2,987	11,778	-7,753	3,106	12,148	-7,092
Agriculture, forestry and fishing	1,748	2,829	-2,416	1,762	4,895	-3,784	1,753	4,414	-6,612	1,856	6,626	-7,810
Bricks, ceramic, glass, cement and similar products	232	580	-325	225	467	-256	223	448	-374	222	500	-278
Catering and accommodation	627	1,142	-113	620	1,237	-208	606	1,259	-249	604	1,333	-338
Chemicals and chemical, rubber and plastic products	757	2,623	-1,323	747	3,001	-1,721	729	2,862	-2,765	728	3,503	-2,096
Clothing and footwear	196	477	-78	193	518	-76	191	479	-88	205	578	-75
Coal and petroleum products	221	3,166	-3,349	235	3,844	-3,656	238	5,222	-4,419	244	2,537	-3,488
Construction	2,333	4,783	-1,391	2,594	8,536	-2,253	2,596	10,603	-2,880	2,617	10,353	-3,132
Educational services	94	151	-126	90	155	-88	92	177	-101	90	184	-141
Electricity, gas and water	108	2,106	-465	108	1,146	-277	109	1,264	-361	112	1,667	-291
Financing, insurance, real estate and business services	8,737	29,560	-9,136	9,100	36,160	-11,331	9,077	39,992	-13,869	9,294	42,456	-12,432
Food, drink and tobacco	697	6,398	-1,433	701	6,826	-2,094	685	6,895	-2,668	709	7,969	-2,801
Leather, leather goods and fur (excl. footwear and clothing)	46	65	-53	42	62	-79	40	59	-74	35	74	-31
Machinery and related items	999	2,830	-1,048	987	3,699	-1,750	979	4,420	-2,235	983	5,658	-1,373
Medical, dental and other health and veterinary services	457	1,911	-171	459	2,238	-178	444	2,378	-213	434	2,796	-294
Metal	1,125	2,970	-4,237	1,116	3,135	-5,335	1,108	3,873	-5,997	1,083	3,215	-4,837
Mining and quarrying	699	4,759	-12,326	719	6,256	-18,812	734	7,820	-21,845	704	5,402	-24,947
Other manufacturing industries	383	836	-1,373	383	767	-1,545	371	871	-1,703	373	1,008	-1,213
Paper, printing and publishing	416	1,734	-477	407	1,846	-855	397	1,798	-727	404	2,173	-608
Personal and household services	117	172	-9	124	216	-16	121	233	-12	113	274	-13
Public administration	389	1,006	-1,202	428	821	-2,924	427	555	-4,270	436	868	-6,000
Recreation and cultural services	265	1,048	-152	285	1,273	-198	286	1,550	-191	295	1,787	-389
Research and scientific institutes	56	260	-61	53	302	-59	49	304	-86	52	293	-122
Retail trade	5,127	6,923	-2,262	5,152	7,663	-2,681	5,178	7,931	-3,284	5,192	8,745	-3,062
Scientific, optical and similar equipment	74	193	-80	77	187	-80	75	221	-81	78	255	-95
Social and related community services	240	129	-104	233	160	-127	238	166	-157	245	180	-260
Specialised repair services	349	416	-67	339	653	-80	331	792	-147	335	742	-358
Textiles	219	524	-254	215	541	-231	200	509	-237	206	692	-197
Transport equipment	1,568	7,912	-3,861	129	349	-423	134	440	-623	140	436	-534
Transport, storage and communications	128	300	-296	1,601	8,088	-3,677	1,582	8,419	-4,642	1,579	10,336	-5,004
Vehicles, parts and accessories	804	2,564	-5,972	809	2,216	-6,382	818	2,593	-9,624	807	3,506	-5,608
Wholesale trade	3,672	5,908	-3,618	3,665	6,681	-4,207	3,623	6,897	-5,363	3,611	7,357	-4,643
Wood, wood products and furniture	272	493	-142	274	525	-167	257	481	-176	244	538	-159
Other ¹	2	5	-9	-	-	-	-	-	-	-	-	-
Total	36,151	105,508	-63,040	36,865	124,604	-81,215	36,678	137,704	-103,827	37,136	146,188	-99,718

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

Table A4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2006/07 – 2009/10

Fiscal year Sector	2006/07			2007/08			2008/09			2009/10		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	106	3	-1	113	4	-1	120	4	-1	107	4	-1
Agriculture, forestry and fishing	23,022	345	-219	22,062	354	-227	21,517	375	-236	18,967	353	-215
Bricks, ceramic, glass, cement and similar products	3	0	-0	4	0	-0	5	0	-0	3	0	-0
Catering and accommodation	56	4	-2	65	10	-1	59	6	-0	43	6	-0
Chemicals and chemical, rubber and plastic products	3	0	-	3	0	-0	3	1	-	4	1	-
Clothing and footwear	3	0	-0	3	0	-0	5	0	-0	5	0	-0
Coal and petroleum products	-	-	-	-	-	-	1	0	-0	2	0	-0
Construction	52	1	-0	54	1	-0	61	2	-0	54	1	-0
Educational services	6	0	-0	9	0	-0	10	0	-0	7	0	-0
Electricity, gas and water	1	0	-	1	0	-0	2	0	-	2	0	-
Financing, insurance, real estate and business services	1,315	36	-10	1,414	54	-13	1,472	53	-17	1,412	45	-15
Food, drink and tobacco	7	0	-0	6	6	-0	8	1	-0	7	0	-0
Leather, leather goods and fur (excl. footwear and clothing)	-	-	-	1	0	-	1	0	-0	1	0	-
Machinery and related items	15	0	-0	19	1	-0	17	1	-0	15	1	-0
Medical, dental and other health and veterinary services	42	2	-0	52	2	-0	55	2	-0	40	2	-0
Metal	7	0	-0	8	0	-0	8	0	-0	9	0	-0
Mining and quarrying	1	0	-	1	-	-0	2	0	-0	2	0	-0
Other manufacturing industries	11	0	-0	12	0	-0	11	0	-0	9	0	-0
Paper, printing and publishing	8	0	-0	10	0	-0	9	0	-0	8	0	-0
Personal and household services	12	0	-0	16	0	-0	15	0	-0	16	0	-0
Recreation and cultural services	17	0	-1	16	1	-0	15	0	-0	14	0	-0
Research and scientific institutes	6	1	-0	7	0	-0	8	1	-0	7	1	-0
Retail trade	100	1	-1	97	1	-1	95	1	-1	81	1	-0
Scientific, optical and similar equipment	1	0	-0	1	0	-	1	0	-	1	0	-
Social and related community services	6	0	-0	9	0	-0	9	0	-0	9	0	-0
Specialised repair services	21	0	-0	22	0	-0	24	0	-0	16	1	-0
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	37	1	-0	5	0	-0	1	0	-	3	0	-
Transport, storage and communications	5	0	-	32	1	-0	29	1	-1	30	1	-0
Vehicles, parts and accessories	7	0	-0	6	0	-0	6	0	-0	5	0	-0
Wholesale trade	57	3	-0	62	4	-0	59	1	-0	47	1	-0
Wood, wood products and furniture	9	1	-0	10	1	-0	9	0	-0	7	0	-0
Other ¹	122	41	-37	44	26	-2	34	20	-1	-	-	-
Total	25,058	441	-273	24,164	468	-247	23,671	472	-258	20,933	418	-233

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

Table A4.4.1: Domestic VAT: Vendors per annualised turnover (payments and refunds), 2009/10

Turnover category	Number of vendors	Turnover ¹ (R million)	Payments (R million)	Refunds (R million)	Net VAT (R million)
A: 0 to 100 000	136,023	1,615	15,747	-10,179	5,567
B: 100 001 to 200 000	25,343	3,757	721	-604	117
C: 200 001 to 300 000	20,747	5,169	663	-553	110
D: 300 001 to 500 000	33,704	13,344	1,200	-851	349
E: 500 001 to 700 000	26,799	15,972	1,327	-757	571
F: 700 001 to 1 000 000	31,551	26,595	1,894	-845	1,049
G: 1 000 001 to 2 000 000	63,225	90,941	5,311	-1,966	3,345
H: 2 000 001 to 3 000 000	33,237	81,611	4,228	-1,309	2,919
I: 3 000 001 to 5 000 000	35,551	138,121	6,180	-1,979	4,201
J: 5 000 001 to 10 000 000	34,411	242,499	9,443	-2,857	6,586
K: 10 000 001 to 14 000 000	12,229	144,515	5,145	-1,571	3,574
L: 14 000 001 to 20 000 000	10,144	169,453	5,794	-1,782	4,013
M: 20 000 001 to 30 000 000	8,754	214,004	6,772	-2,414	4,358
N: 30 000 001 to 50 000 000	8,080	311,417	9,039	-3,276	5,763
O: 50 000 000 to 100 000 000	6,645	463,027	13,100	-4,990	8,111
P: 100 million +	6,815	5,035,586	109,068	-80,735	28,333
Total	493,258	6,957,626	195,633	-116,666	78,966
Percentage of total					
A: 0 to 100 000	27.6%	0.0%	8.0%	8.7%	7.1%
B: 100 001 to 200 000	5.1%	0.1%	0.4%	0.5%	0.1%
C: 200 001 to 300 000	4.2%	0.1%	0.3%	0.5%	0.1%
D: 300 001 to 500 000	6.8%	0.2%	0.6%	0.7%	0.4%
E: 500 001 to 750 000	5.4%	0.2%	0.7%	0.6%	0.7%
F: 750 001 to 1 000 000	6.4%	0.4%	1.0%	0.7%	1.3%
G: 1 000 001 to 2 000 000	12.8%	1.3%	2.7%	1.7%	4.2%
H: 2 000 001 to 3 000 000	6.7%	1.2%	2.2%	1.1%	3.7%
I: 3 000 001 to 5 000 000	7.2%	2.0%	3.2%	1.7%	5.3%
J: 5 000 001 to 10 000 000	7.0%	3.5%	4.8%	2.4%	8.3%
K: 10 000 001 to 14 000 000	2.5%	2.1%	2.6%	1.3%	4.5%
L: 14 000 001 to 20 000 000	2.1%	2.4%	3.0%	1.5%	5.1%
M: 20 000 001 to 30 000 000	1.8%	3.1%	3.5%	2.1%	5.5%
N: 30 000 001 to 50 000 000	1.6%	4.5%	4.6%	2.8%	7.3%
O: 50 000 000 to 100 000 000	1.3%	6.7%	6.7%	4.3%	10.3%
P: 100 million +	1.4%	72.4%	55.8%	69.2%	35.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

1. VAT exclusive.