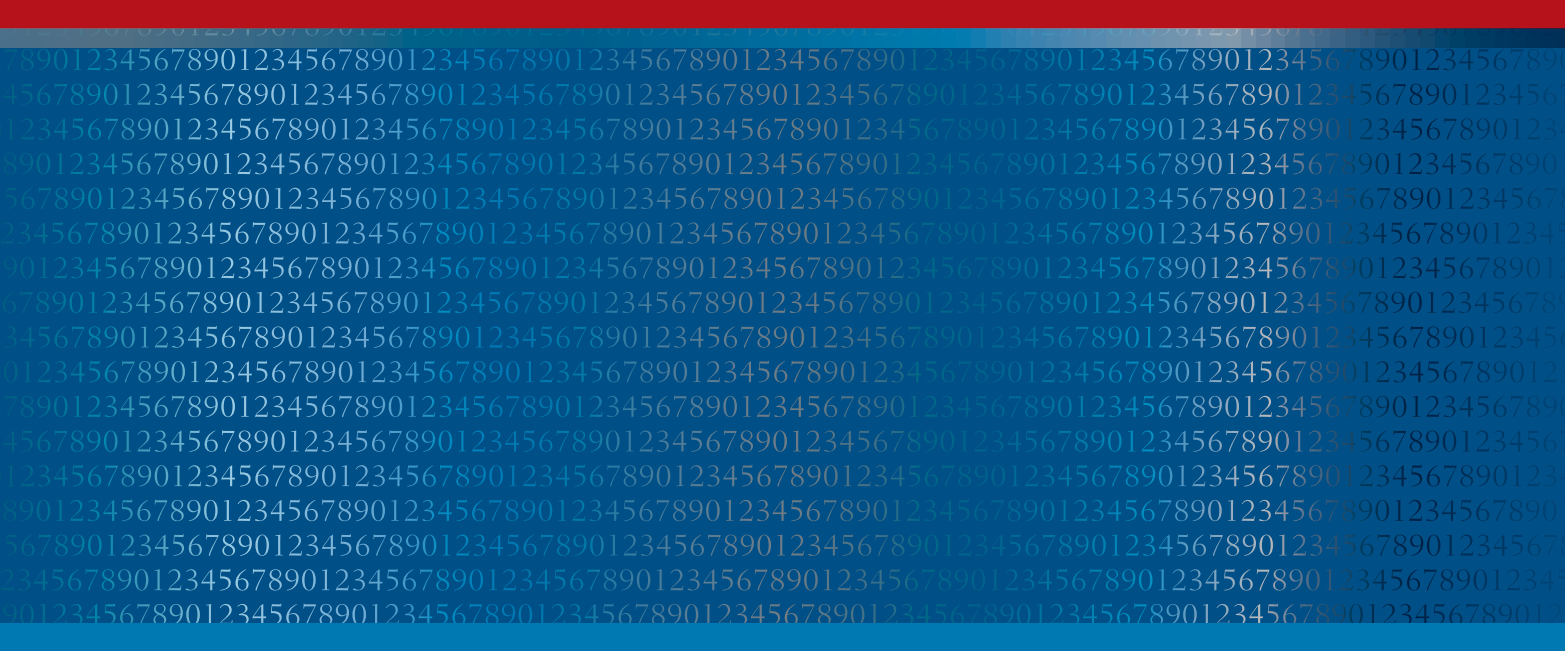


2010 Tax Statistics

A joint publication between National Treasury and the South African Revenue Service



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



South African Revenue Service

The 2010 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury.

Some of the data may be incomplete and subject to revision.

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A BOUT THIS PUBLICATION

This *2010 Tax Statistics* publication provides an overview of tax revenue collections for the period 2004/05 to 2009/10, as well as information obtained from tax returns for the 2006 to 2009 tax years.

An electronic version of this publication (as well as Excel tables used in this publication) is available for download on both the websites of the South African Revenue Service (SARS) (www.sars.gov.za) and that of the National Treasury (www.treasury.gov.za).

This *2010 Tax Statistics* is the third edition providing tax revenue data at a more disaggregated level than statistics contained in other publications such as the National Treasury's Budget Review and SARS's Annual Reports. The publication is organised as follows:

- *Chapter 1: Revenue collections* provides a summary of aggregate tax revenue collection trends.
- *Chapter 2: Personal income tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It provides information on taxable income by income categories, age, gender and source of income, as well as on fringe benefits, allowances and other deductions.
- *Chapter 3: Company income tax (CIT)* is an overview of company income tax revenues. Information on taxable income by income category, sector and type of business entity is provided.
- *Chapter 4: Value-added tax (VAT)* gives an overview of value-added tax. It gives a breakdown of VAT receipts and refunds by sector and payment category.
- *Chapter 5: VAT on imports and customs duties* provides information on the customs value of imported goods by product type in terms of the Harmonised System¹, to chapter level, as well as VAT on imports, customs/import duty and *ad valorem* excise duty revenues on imported goods.
- *Annexure A* provides detailed data tables referenced in the chapters.
- *Annexure B* provides a glossary of terms and abbreviations.

What's new

In response to user requests, the data series and available information have been extended or reformatted as follows:

- The table on domestic taxes on goods and services (*Table A1.6.1*) has been expanded to reflect the collections from the plastic bag levy;
- Distribution charts for PIT and CIT by taxable income group for the number of taxpayers and tax assessed are included;

¹ The Harmonised System Nomenclature, also known as the International Convention on the Harmonised Commodity Description and Coding System (or Harmonised System), is essentially the system according to which all internationally traded products, components or commodities are classified. This international system is currently used by over 200 countries and customs or economic unions, which account for about 98% of world trade.

- Pie-charts have been added to both the PIT and CIT chapters;
- A table showing assessed individual taxpayers by taxable income group and gender has been included (*Table A2.1.6*);
- The percentage assessed has been reintroduced on all PIT Annexure A tables (*Tables A2.1.1 to A2.7.15*);
- A table (*Table A2.2.1*) on assessed individual taxpayers source of income has been introduced;
- Chapter 5 has been renamed from *Customs/import duties* to *VAT on imports and customs duties*; and
- Tables *A5.2.1* and *A5.2.2* added to Chapter 5 include the top-25 countries of origin.

Methodological notes

- All statistics are based on the income, expenses, deductions and other items reported by taxpayers and traders in their tax returns. No data is edited or imputed for incorporation into these statistics.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS's systems at the end of March 2010. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, the later years' statistics may be lower than that of earlier years.
- Information on the sector (industry) classification is based on the classification as declared by taxpayers and is based on their main source of income. Trade classification data is based on the classification as declared by the trader, based on the Harmonised System.
- Figures have not been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables indicates a zero value whilst a zero ("0") indicates that there is an amount that has been rounded to zero.
- A single year (e.g. 2008) refers to the tax year. The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.
- A year with a forward slash (e.g. 2008/09) refers to a fiscal year (1 April to end of March of the subsequent year).

Comments or queries are welcome and may be addressed to the dedicated email address: taxstatistics@sars.gov.za.

1 REVENUE COLLECTIONS

KEY HIGHLIGHTS

For the 2009/10 fiscal year:

- Tax revenue collected amounted to R598.7 billion, the first year-on-year decrease and directly attributable to the global financial crisis;
- As a result budget revenue decreased to 23.6% of GDP from 26.2% the previous year;
- The cost of revenue collection has increased to 1.2% from 1% in the previous year due to lower revenue collections;
- Personal income tax (PIT), company income tax (CIT) and value-added tax (VAT) remained the largest sources of tax revenue, collectively comprising around 80% of total tax revenue;
- PIT, as a percentage of total tax revenue, decreased from 31.3% in 2004/05 to 28.4% in 2006/07 and then increased to 34.3% in 2009/10, the global financial crisis leading to a significant decline in corporate profits;
- SARS has on register close to 5.9 million individual taxpayers, almost 1.9 million companies and 685 523 VAT vendors;
- R10.4 billion capital gains tax was raised in 2009/10; and
- Around 98% of budget revenue is accounted for by tax revenue with the remainder coming from non-tax revenue.

INTRODUCTION

The three spheres of government, namely national, provincial and local government, collect both tax and non-tax revenue. Provincial government collects tax revenue from gambling taxes and motor vehicle licences whilst local government collects property rates¹. However, the bulk of tax revenue (around 98%) is collected nationally by the South African Revenue Service (SARS)

Nationally budget revenue is the amount of revenue available to the state to finance expenditure after taking into account tax revenue, other revenue sources and transfers to other members of the Southern African Customs Union (SACU).

This chapter gives an overview of:

- Budget revenue and revenue performance;
- Summary effects of tax proposals;
- Tax rates;
- Tax revenue collections;
- Registered taxpayers;
- Main sources of tax revenue; and
- Tax revenue by main category.

¹ Details of tax revenue collected by provinces and local government can be found in the *Provincial Budgets and Expenditure Review* and *Local Government Budgets and Expenditure Review* respectively which are available on National Treasury's website (www.treasury.gov.za).

BUDGET REVENUE AND REVENUE PERFORMANCE

National budget revenue consists of national tax revenue and non-tax revenue less payments to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) in terms of the Southern African Customs Union (SACU) agreement. About 98% of budget revenue is accounted for by tax revenue whilst the remaining 2% is non-tax revenue (Table 1.1). Budget revenue increased as a percentage of GDP from 24% in 2004/05 to a high of 26.9% in 2007/08 and then decreased to 23.7% in 2009/10, mainly as a result of the decrease in tax revenue stemming from the effects of the global financial crisis.

Table 1.1: Total budget revenue, 2004/05 – 2009/10

R million	Tax revenue ¹		Non-tax revenue ²		Total tax and non-tax revenue	Less: SACU payments	Total budget revenue	Nominal GDP ³	Total budget revenue as % of GDP
		%		%					
2004/05	354 979	98.3%	6 203	1.7%	361 182	-13 328	347 854	1 449 020	24.0%
2005/06	417 196	98.0%	8 697	2.0%	425 893	-14 145	411 748	1 613 812	25.5%
2006/07	495 549	97.9%	10 843	2.1%	506 392	-25 195	481 197	1 832 761	26.3%
2007/08	572 815	98.0%	11 672	2.0%	584 486	-24 713	559 774	2 078 822	26.9%
2008/09	625 100	98.0%	12 616	2.0%	637 716	-28 921	608 796	2 312 964	26.3%
2009/10	598 705	98.5%	8 896	1.5%	607 601	-27 915	579 686	2 442 593	23.7%

1. Mining leases and ownership has been reclassified as non-tax revenue. The historical years have been adjusted for comparative purposes.

2. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets as well as financial transactions in assets and liabilities.

3. Source: Statistics South Africa; Gross Domestic Product (GDP), 3rd Quarter 2010.

SARS also collects revenue on behalf of the Unemployment Insurance Fund (UIF) and Road Accident Fund (RAF), which is not reflected in Table 1.1 but is included in SARS's statement of financial performance published in its Annual Report.

Southern African Customs Union (SACU)

South Africa, along with Botswana, Lesotho, Namibia and Swaziland, is a signatory to the SACU agreement. The SACU countries apply a common external tariff and have similar customs and excise legislation, the same excise duties on imported and locally manufactured goods and the same import duties on imported goods. Excise and customs (import duty) revenues are pooled and distributed among the SACU members based on a revenue sharing formula.

The revenue share accruing to each member state is calculated based on three components:

- a share of the customs pool which is allocated according to each country's share of total intra-SACU trade, including re-exports;
- a share of the excise pool which is net of the development component, is allocated on the basis of GDP; and
- a share of a development component which is set at 15% of the total excise pool.

The share accruing to each member country is calculated based on the country's GDP per capita compared to the average of SACU's GDP per capita. The development component ensures member countries whose GDP per capita falls below the SACU's per capita average, are compensated by the other relatively well off member states.

South Africa administers this revenue pool and makes quarterly payments to the BLNS countries. Table 1.2 shows a summary of contributions to the SACU pool by the individual countries.

Table 1.2: Contributions to SACU pool, 2004/05 – 2009/10

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total contributions
2004/05	163	98	186	29	476	26 494	26 970
2005/06	192	87	196	31	506	33 501	34 007
2006/07	174	87	364	162	786	40 563	41 349
2007/08	150	100	361	135	746	45 423	46 169
2008/09	312	110	446	64	932	43 173	44 105
2009/10	421	81	615	77	1 194	40 949	42 142
Percentage year-on-year growth							
2004/05	0.9%	41.1%	8.2%	-41.9%	5.1%	29.8%	29.3%
2005/06	18.2%	-11.2%	5.0%	5.7%	6.2%	26.4%	26.1%
2006/07	-9.6%	-1.0%	85.8%	428.5%	55.3%	21.1%	21.6%
2007/08	-13.8%	15.9%	-0.8%	-16.5%	-5.1%	12.0%	11.7%
2008/09	108.3%	9.9%	23.5%	-52.4%	25.0%	-5.0%	-4.5%
2009/10	35.0%	-26.5%	38.0%	19.1%	28.0%	-5.2%	-4.5%

1. Contribution by South Africa includes some collections on behalf of BLNS countries.

Table 1.3 shows how the revenues are allocated based on a revenue sharing formula. From 2004/05 South Africa's allocation decreased from 50.6% to 33.9% in 2009/10.

Table 1.3: Share received from SACU pool, 2004/05 – 2009/10

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total
2004/05	4 337	2 012	4 207	2 772	13 328	13 642	26 970
2005/06	4 773	2 306	3 892	3 136	14 107	19 901	34 007
2006/07	7 756	3 945	8 161	5 321	25 184	16 165	41 349
2007/08	9 001	4 098	6 622	4 989	24 710	21 459	46 169
2008/09	9 473	4 901	8 502	6 009	28 885	15 220	44 105
2009/10	9 167	4 918	8 585	5 189	27 859	14 283	42 142
Percentage of total							
2004/05	16.1%	7.5%	15.6%	10.3%	49.4%	50.6%	100.0%
2005/06	14.0%	6.8%	11.4%	9.2%	41.5%	58.5%	100.0%
2006/07	18.8%	9.5%	19.7%	12.9%	60.9%	39.1%	100.0%
2007/08	19.5%	8.9%	14.3%	10.8%	53.5%	46.5%	100.0%
2008/09	21.5%	11.1%	19.3%	13.6%	65.5%	34.5%	100.0%
2009/10	21.8%	11.7%	20.4%	12.3%	66.1%	33.9%	100.0%
Percentage year-on-year growth							
2004/05	28.0%	41.5%	38.6%	47.6%	37.1%	22.5%	29.3%
2005/06	10.1%	14.6%	-7.5%	13.1%	5.8%	45.9%	26.1%
2006/07	62.5%	71.1%	109.7%	69.7%	78.5%	-18.8%	21.6%
2007/08	16.1%	3.9%	-18.9%	-6.2%	-1.9%	32.7%	11.7%
2008/09	5.2%	19.6%	28.4%	20.4%	16.9%	-29.1%	-4.5%
2009/10	-3.2%	0.4%	1.0%	-13.6%	-3.6%	-6.2%	-4.5%

1. Includes amounts allocated to South Africa, the balance of the "surplus/deficit" for that fiscal year and allocations to the SACU Secretariat.

However, it should be noted that South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries and this is reflected under South Africa. Customs duties are paid to South Africa on goods imported by BLNS countries from abroad and transported via South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on excisable goods exported from South Africa to BLNS countries.

SUMMARY EFFECTS OF TAX PROPOSALS

Both individuals and companies have benefited from tax relief over the last few years whilst excise duties and the fuel levy were consistently increased. Most of the tax relief has accrued directly to individuals. Table 1.4 provides a summary of annual net tax relief.

Table 1.4: Summary effects of tax proposals, 2004/05 – 2009/10

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT ¹	Other	Total	Excise	Fuel levy	Other ²	Total	
2004/05	-4 062	–	–	-4 062	1 453	909	-600	1 762	-2 300
2005/06	-7 110	-2 000	-1 477	-10 587	1 310	950	-1 054	1 206	-9 381
2006/07	-12 125	-2 400	-440	-14 965	1 370	–	-5 532	-4 162	-19 127
2007/08	-8 870	-2 785	-3 000	-14 655	1 480	950	-175	2 255	-12 400
2008/09	-7 700	-7 400	–	-15 100	1 350	1 250	2 000	4 600	-10 500
2009/10	-5 400	-1 350	–	-6 750	2 250	3 600	450	6 300	-450

1. Relief for business taxes in 2008/09 and 2009/10 of R2 billion for industrial policy was only implemented in October 2010.

2. The 2006/07 number includes R4.5 billion for transfer duty relief. The electricity levy was postponed and introduced in July 2009 as a result, the R2 billion was rolled over from 2008/09 to 2009/10.

Changes in tax policy between 2006/07 and 2008/09 included significant personal income tax relief, through adjustments to the personal income tax brackets and the primary and secondary rebate thresholds, as well as a reduction in the headline CIT rate from 30% in 2004/05 to 29% in 2005/06 and to 28% in 2008/09.

TAX RATES

The maximum marginal tax rates for some of the major tax instruments have been reduced over the period (see Table 1.5).

Table 1.5: Maximum marginal tax rates, 2004/05 – 2009/10

Percentage	PIT ¹	CIT	STC	VAT	Transfer duty	
					Natural person ²	Non-natural person
01 Apr 2004 – 31 Mar 2005	40.0%	30.0%	12.5%	14.0%	8.0%	10.0%
01 Apr 2005 – 28 Feb 2006	40.0%	29.0%	12.5%	14.0%	8.0%	10.0%
01 Mar 2006 – 31 Mar 2006	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Apr 2006 – 28 Feb 2007	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Mar 2007 – 30 Sep 2007	40.0%	29.0%	12.5%	14.0%	8.0%	8.0%
01 Oct 2007 – 31 Mar 2008	40.0%	29.0%	10.0%	14.0%	8.0%	8.0%
01 Apr 2008 – 31 Mar 2009	40.0%	28.0%	10.0%	14.0%	8.0%	8.0%
01 Apr 2009 – 31 Mar 2010	40.0%	28.0%	10.0%	14.0%	8.0%	8.0%

1. An individual's tax year starts on 1 March and ends at the end of February the following year.

2. Maximum rate. See Table 1.9 for rates based on value.

The headline CIT rate was reduced from 30% to 29% in 2005/06 and further reduced to 28% in 2008/09. The maximum PIT tax rate has remained constant at 40%, however, PIT relief was provided over the last five years by adjusting income tax brackets. The secondary tax on companies (STC) which is payable on the net dividend amount (i.e. the dividend declared less the sum of dividends received or accrued during the dividend cycle) was reduced from 12.5% to 10% in October 2007.

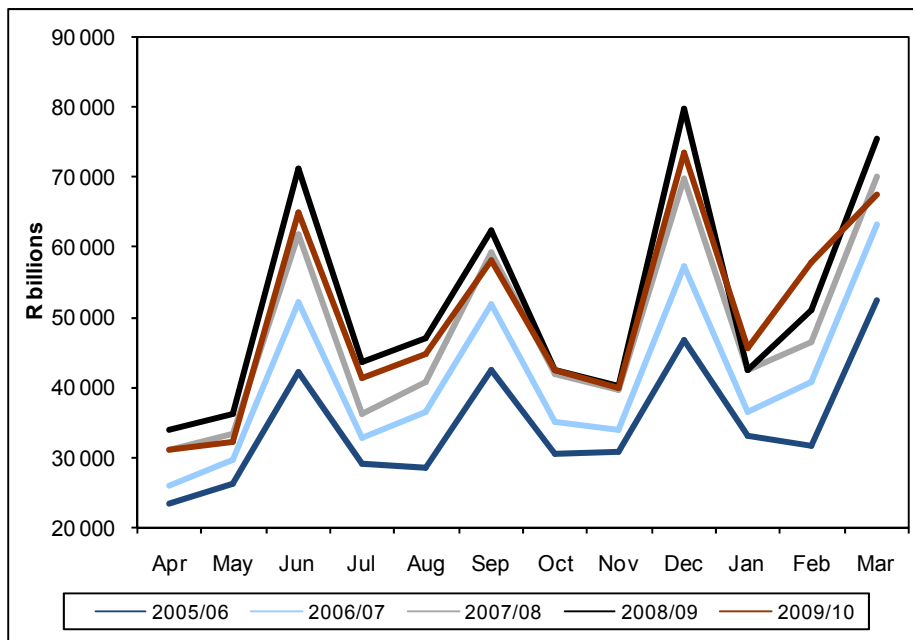
TAX REVENUE COLLECTIONS

Between 2004/05 and 2007/08, tax revenue collections exceeded budget estimates. This strong revenue performance was the result of robust economic growth, high commodity prices and improvements in the effectiveness and efficiency of tax administration.

In 2008/09 and 2009/10, SARS struggled to meet its revenue collection targets as did numerous other tax authorities around the world. This was mainly due to the severe global economic crises and instability in financial markets that resulted in a significant contraction of the South African economy during the last quarter of the 2008/09 fiscal year.

Figure 1.1 and *Table A1.1.1* show the monthly and quarterly trends in the collection of tax revenues. The peaks in June, September, December and March, are mainly due to provisional corporate tax payments from companies whose year-ends coincide with these months.

Figure 1.1 Net monthly tax revenue collections, 2006/07 – 2009/10



Cost of revenue collections

The ratio of SARS's operating cost to tax revenue collected is an indication of the efficiency with which revenue is collected. Table 1.6 shows that this ratio has remained in the band of 1% to 1.2% over the past seven years.

The reason why the rate increased to 1.2% in 2009/10 was due to the global economic crisis which depressed revenue collections with no downward adjustment in cost structures possible. SARS also collects Unemployment Insurance Fund (UIF) contributions and Road Accident Fund (RAF) levies which are not factored into this ratio.

Table 1.6: Cost of revenue collections, 2004/05 – 2009/10

R million	Tax revenue collected	Operating cost ¹	Operating cost as a % of tax revenue
2004/05	354 979	4 312	1.2%
2005/06	417 196	5 135	1.2%
2006/07	495 549	5 156	1.0%
2007/08	572 815	5 615	1.0%
2008/09	625 100	6 511	1.0%
2009/10	598 705	7 033	1.2%

1. SARS's operating costs includes budget transferred from National Treasury as well as other operating revenue.

REGISTERED TAXPAYERS

The South African income taxation system is a residence based system, which means residents are taxed on their worldwide income, irrespective of where such income was earned. Non-residents, however, are taxed on their income from a South African source. Taxes raised on foreign income are credited against South African income tax payable where such double tax agreement exists. The number of taxpayers registered as individuals, companies and trusts for income tax, employers for pay-as-you-earn (PAYE) and vendors for VAT, as well as for the Skills development levy (SDL) and UIF are shown in Table 1.7:

- **Individuals:** The number of registered individual taxpayers has increased from 4.1 million in 2004/05 to more than 5.9 million taxpayers in 2009/10. The percentage year-on-year growth has declined from 9% in 2004/05 to around 6.9% in 2009/10. The moderate growth rate in the 2009/10 fiscal year can be attributed to the adverse impact of the global economic crisis on the domestic economy, affecting key industries and giving rise to subdued growth in the labour market.
- **Companies:** The number of companies registered for income tax has doubled from 933 136 in 2004/05 to over 1.8 million in 2009/10. The percentage year-on-year increase ranges from 14.2% in 2004/05 to a high of 30% in 2007/08 and then decreasing to 2.4% in 2009/10. This number includes dormant shelf companies.
- **Trusts:** The growth in trust registrations has dropped over the last few years from 12.4% in 2004/05 to 8.6% in 2006/07 and to -15.4% in 2009/10 as trusts become less attractive for tax planning purposes.
- **PAYE:** The Pay-as-you-earn (PAYE) register grew by only 0.4% from 2008/09 to 2009/10. The slowdown in the growth rate can be attributed to the poor economic conditions. SARS also undertook a register clean-up project to identify and remove inactive entities.
- **VAT:** Although the number of registered VAT vendors has increased significantly over previous years from 578 138 in 2004/05 to a high of 745 487 in 2007/08, the number decreased by 7.1% to 685 523 in 2009/10. The decrease was due to a register clean-up project initiated by SARS, as well as the slowdown in the economy.
- **SDL:** The number of employers registered for the Skills development levy (SDL) amounts to 174 165 for the year ending 31 March 2010 which represents a growth rate of 3.1% from the previous year.
- **UIF:** The number of employers registered for Unemployment insurance fund (UIF) grew at 0.5% from 390 388 in 2008/09 to 392 398 in 2009/10.

Table 1.7: Registered taxpayers, 2004/05 – 2009/10

Number	Individuals ¹	Companies (CIT) ¹	Trusts ¹	PAYE ¹	VAT ¹	SDL ²	UIF ²
2004/05	4 115 293	933 136	318 967	302 880	578 138	N/A	N/A
2005/06	4 476 261	1 054 969	344 882	330 194	633 703	N/A	N/A
2006/07	4 764 105	1 218 905	374 411	349 077	677 153	168 933	379 646
2007/08	5 204 805	1 584 002	384 747	379 675	745 487	168 646	380 218
2008/09	5 540 646	1 834 009	392 260	393 974	737 885	168 997	390 388
2009/10	5 920 612	1 878 856	331 954	395 575	685 523	174 165	392 398
Percentage year-on-year growth							
2004/05	9.0%	14.2%	12.4%	10.2%	7.8%		
2005/06	8.8%	13.1%	8.1%	9.0%	9.6%		
2006/07	6.4%	15.5%	8.6%	5.7%	6.9%		
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%	-0.2%	0.2%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%	0.2%	2.7%
2009/10	6.9%	2.4%	-15.4%	0.4%	-7.1%	3.1%	0.5%

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

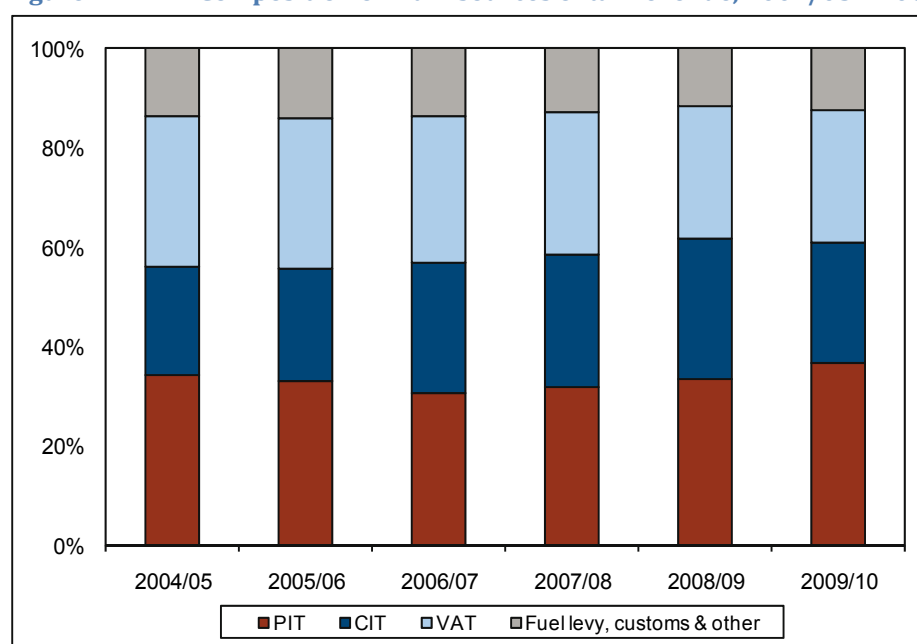
The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.

2. Skills development levy (SDL) and Unemployment Insurance Fund (UIF) contributions. Data prior to 2006/07 not available.

MAIN SOURCES OF TAX REVENUE

PIT, CIT and VAT combined account for around 80% of total tax revenue, with the fuel levy, excise and customs duties accounting for around 11% and other taxes accounting for the remainder (around 9%). Most of the increase in tax revenue has been due to a combination of inflation, high economic growth, high commodity prices, improvements in tax administration and tax compliance.

The contribution of the different types of taxes as a percentage of total tax revenue collections has changed since 2004/05 (See Table A1.2.1 and figure 1.2). PIT, as a percentage of total tax revenue, has decreased from 31.3% in 2004/05 to 28.4% in 2006/07 and then increased to 34.3% in 2009/10.

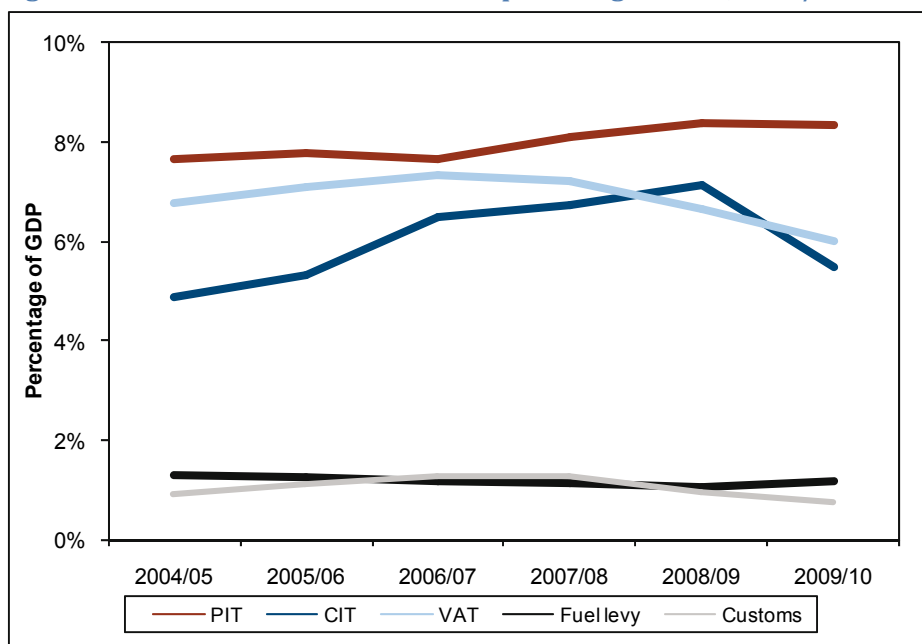
Figure 1.2 Composition of main sources of tax revenue, 2004/05 – 2009/10

CIT, on the other hand, increased as a percentage of total tax revenue from 19.9% in 2004/05 to a high of 26.5% in 2008/09 before declining to 22.5% in 2009/10. CIT revenue increased from R70.8 billion in 2004/05 to R134.9 billion in 2009/10, a cumulative percentage increase of 90.6% or 13.8% per year. CIT revenue increased while the CIT rate decreased.

Customs revenue increased cumulatively by 51.9% between 2004/05 and 2009/10. Revenue from the general fuel levy increased cumulatively by 50.2% between 2004/05 and 2009/10, or 8.5% annually.

PIT, as a percentage of GDP has been fluctuating at around 7.7% over the past few years and was slightly up to 8.4% in 2008/09 and 2009/10. CIT, as a percentage of GDP, has shown steady growth from 4.9% in 2004/05 to 7.2% in 2008/09, but declined to 5.5% in 2009/10 due to declining profitability. VAT, as a percentage of GDP, was 6.8% in 2004/05 increasing to 7.3% in 2007/08 and then decreasing to 6.1% in 2009/10. Figure 1.3 shows the main sources of tax revenue as a percentage of GDP.

Figure 1.3 Main revenue sources as percentage of GDP, 2004/05 – 2009/10



TAX REVENUE BY MAIN CATEGORY

Table A1.3.1 shows tax revenue by main category.

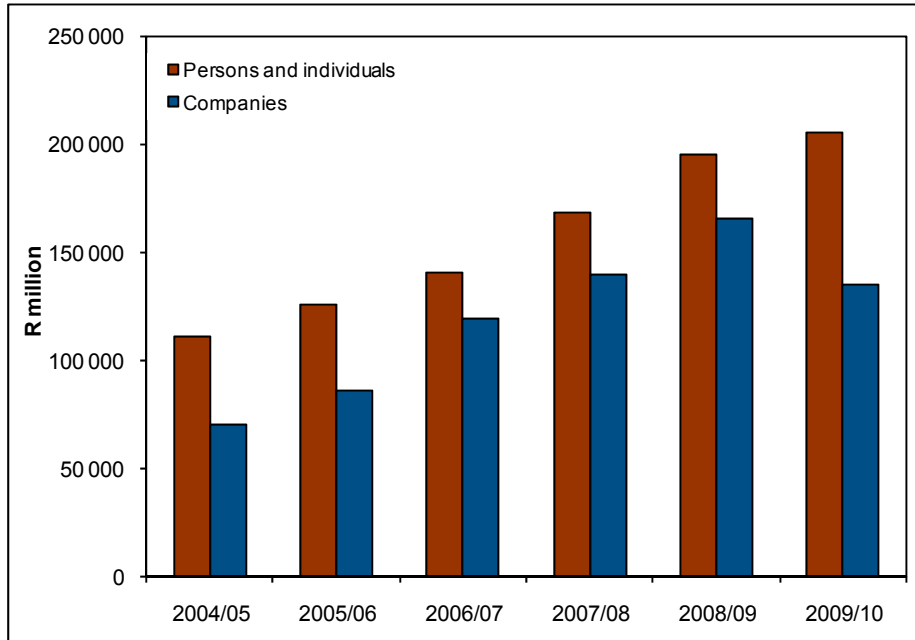
Taxes on income and profits

Table A1.4.1 shows that taxes on income and profits comprise of the following tax instruments:

- Persons and individuals:** Income tax is the government's main source of income and is levied in terms of the Income Tax Act (1962). Income tax is levied on residents' worldwide income, with appropriate relief to avoid double taxation. Non-residents are taxed on their income from a South African source. Tax is levied on taxable income that, in essence, consists of gross income less exemptions and allowable deductions. Table A1.4.2 shows that on average over 95% of taxes on persons and individuals is collected via the PAYE system (See Figure 1.4).

- **Companies:** Table A1.4.3 shows the breakdown of CIT. Revenue from taxes on companies has increased significantly from R70.8 billion in 2004/05 to a high of R165.4 billion in 2008/09 and then declined to R134.9 billion in 2009/10 (See Figure 1.4).

Figure 1.4 Taxes on income and profits – PIT and CIT, 2004/05 – 2009/10



- **Capital gains tax (CGT):** CGT forms part of the income tax system (collections are reflected under persons and individuals, and companies) and is based on capital gains made on the disposal of assets. Table 1.8 shows the results of assessments processed during the respective fiscal years. CGT revenue has been rising since its inception in 2001, with a significant increase in 2008/09 and 2009/10 that was mainly as a result of the processing of previous years' tax returns. The cumulative liability raised for CGT since inception on 1 October 2001 to the end of March 2010 was R27.1 billion.

Table 1.8: Capital gains tax raised, prior to 2007/08 – 2009/10

R million	Capital gains tax raised		
	Individuals	Companies	Total
Prior to 2007/08	1 850	3 241	5 091
2007/08	1 167	2 494	3 661
2008/09	3 807	4 136	7 943
2009/10	4 357	6 023	10 380
Cumulative	11 181	15 894	27 074

- **Secondary tax on companies (STC):** STC is levied at a rate of 10% (12.5% prior to 1 October 2007) on profits of companies distributed by way of dividends.
- **Tax on retirement funds (TRF):** TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds - in other words, pension, provident and retirement annuity funds, but was abolished in 2007.
- **Other:** This category includes proceeds from the small business tax amnesty levy.

Taxes on payroll and workforce

- *Skills development levy:* The skills development levy is a compulsory levy aimed to fund training costs incurred by employers. The rate is 1% of an employer’s total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 prior to 1 August 2005). SARS administers the collection of this levy in collaboration with the Department of Labour.

Taxes on property

Table A1.5.1 shows that taxes on property comprise the following tax instruments:

- *Donations tax:* Donations tax is levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
- *Estate duty:* For the purposes of estate duty, an estate consists of all property of the deceased including deemed property, such as life insurance policies. The estate of a deceased non-resident consists only of his or her South African assets. The duty, at a rate of 20%, is calculated on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
- *Securities transfer tax (STT):* STT is a tax levied on every transfer of a security. A security in essence means any share in a company, a member’s interest in a close corporation, or any right or entitlement to receive any distribution from a company or close corporation. Only securities issued by companies incorporated, established or formed inside the Republic; and companies incorporated, established or formed outside the Republic, that are listed on a South African exchange, are taxable. The Securities Transfer Tax Act applies to the transfer of listed and unlisted securities. It is levied at a rate of 0.25%.
- *Transfer duties:* Where a natural person acquires property, transfer duty is payable at the progressive rate (as shown in Table 1.9), whereas a person other than a natural person (i.e. a company, close corporation or trust) is taxed at a flat rate which is presently 8%. The rate was 10% prior to 31 March 2006. All transactions relating to the supply of goods (property) that are subject to VAT are exempt from transfer duty.

Table 1.9: Transfer duty rates for natural persons

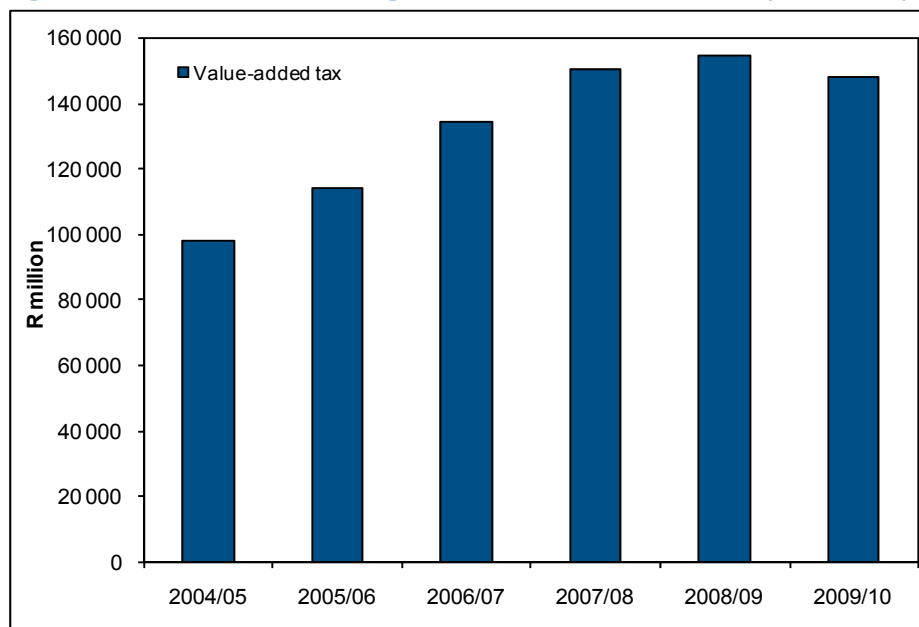
Percentage	Value	%	Value	%	Value	%
01 Mar 2004 – 28 Feb 2005	First R150 000	0%	From R150 000 to R320 000	5%	Greater than R320 000	8%
01 Mar 2006 – 28 Feb 2006	First R190 000	0%	From R190 000 to R330 000	5%	Greater than R330 000	8%
01 Mar 2006 – present	First R500 000	0%	From R500 000 to R1 million	5%	Greater than R1 million	8%

Domestic taxes on goods and services

Table A1.6.1 shows that domestic taxes on goods and services comprise of the following tax instruments:

- **Value-added tax (VAT):** VAT is levied at a rate of 14% on goods and services, with certain exemptions and zero-ratings, provided for in the Value-Added Tax Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors, and is also levied on the importation of goods and services into South Africa (see Table A1.6.2 and Figure 1.5).

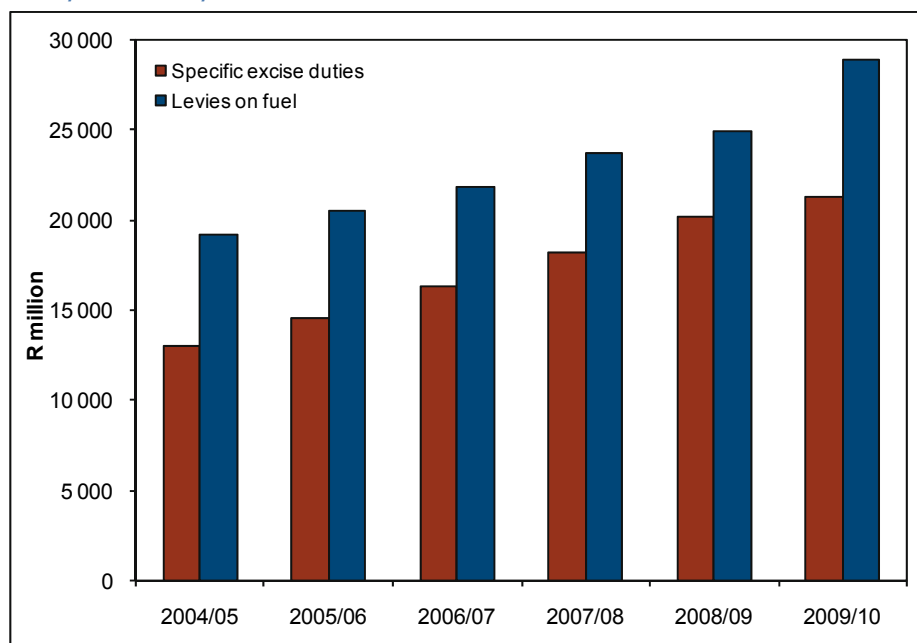
Figure 1.5 Domestic taxes on goods and services – VAT, 2004/05 – 2009/10



- **Turnover tax:** The turnover tax was introduced for small businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
- **Excise duties:** Excise duties are levied on certain locally manufactured goods and on their imported equivalents (see figure 1.6). This duty is levied as a specific duty on tobacco and liquor products, and as an *ad valorem* duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
- **Fuel levy:** The fuel levy is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants (see Figure 1.6).
- **International air passenger departure tax:** Fee-paying passengers departing on international flights pay a tax of R150 per passenger and passengers flying to the BLNS countries pay R80 per passenger as from 1 October 2009.
- **Plastic bags levy:** The levy on plastic shopping bags was introduced at 3 cents per bag in 2004/05. Together with the agreement between government and the retail sector to charge for such bags, this levy was intended to reduce waste. This levy was increased to 4 cents per bag from 1 April 2009.
- **Electricity levy:** The levy was introduced on 1 July 2009 to support demand-side measures and the energy-efficiency strategy over the medium-term, and to support initiatives to deal with environmental concerns, air pollution and climate change over the longer term. The electricity levy was introduced at 2 cents per kilowatt hour on the sale of electricity generated from non-renewable sources and is collected at source by the generators of electricity.

- **Incandescent light bulb levy:** As from 1 October 2009, an environmental levy on incandescent light bulbs was introduced to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require five times less electricity and result in lower greenhouse gas emissions. The environmental levy of about R3 per bulb (between 1 cent and 3 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.

Figure 1.6 Domestic taxes on goods and services – Levies on fuel and specific excise duties, 2004/05 – 2009/10



Taxes on international trade and transactions

Taxes on international trade and transactions mainly comprise of customs duties:

- **Customs duties:** Customs or import duties are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
- **Miscellaneous customs and excise receipts:** This primarily comprises customs duties that have yet to be allocated to the appropriate duty types.
- **Diamond export levy:** The Diamond Export Levy Act was promulgated in 2007. The objective of the levy is to stimulate the local diamond polishing industry to grow, thereby creating job opportunities. The levy rate, as announced by the Minister is 5% calculated on the value of the unpolished or rough diamonds as released for export from the Diamond Exchange and Export Centre. The Minister has, however, agreed to various provisions for exemption to payment of the 5% levy as well as an import credit scheme for the same class or kind of diamonds upon importation for polishing in South Africa.

State miscellaneous revenue

- **State miscellaneous revenue:** This is revenue received by SARS in respect of taxation that cannot be allocated to specific revenue types.

2 PERSONAL INCOME TAX

KEY HIGHLIGHTS

For the 2009 tax year:

- There was an increase in the top personal income tax bracket to R490 000;
- The primary and secondary rebates increased to R8 280 and R5 040 respectively;
- The tax thresholds increased to R46 000 (below age 65) and R74 000 (age 65 and above);
- The PIT register grew by 6.9% to just under 6 million individual taxpayers.

Individual taxpayers' assessed data for the 2008 tax year show:

- Of the 4 667 050 taxpayers liable to submit returns, 3 512 577 (75.3%) have been assessed;
- The assessed taxpayers had an aggregate taxable income of R632.6 billion and a tax liability of R154.1 billion;
- 40.0% were registered in Gauteng;
- 28.8% were in the 35-44 age group;
- 56.7% were male;
- 18.1% were employed in the Financing, insurance, real estate and business services sector;
- 136 124 (3.9%) have business income;
- Over 60% of taxable income derives from salaries, wages and remuneration;
- The largest allowance claimed is the travel allowance;
- Medical aid paid on behalf of employees is the largest fringe benefit;
- Contributions to retirement funding (pension and retirement annuity contributions) constitute the largest deductions.

INTRODUCTION

Personal income tax (PIT) is government's largest source of revenue. Tax is levied on taxable income that, in essence, consists of gross income less exemptions and allowable deductions. Taxable capital gains also form part of taxable income.

Individuals generally receive most of their income as salary/wages, pension/retirement payments and investment income (interest and dividends). Some individuals, such as sole proprietors and partners, may also have business income which is taxable as personal income.

This chapter gives an overview of:

- Personal income tax rates;
- Tax returns and individual taxpayers;
- Taxable income and tax assessed;
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

PERSONAL INCOME TAX RATES

The top marginal income tax rate for individuals has remained constant at 40% over the last five years even though the personal income tax brackets were increased significantly to compensate taxpayers for the effect of inflation (fiscal drag).

Table 2.1 illustrates the increase in the personal income tax brackets between the 2006 and 2009 tax years. The top personal income tax bracket increased from R300 001 in 2006 to R490 001 in 2009, a cumulative increase of 63.3%. During this period, the bottom income tax bracket increased from R80 000 in 2006 to R122 000 in 2009, a cumulative increase of 52.5%. The primary rebate increased by 31.4%, which resulted in a corresponding increase in the income tax threshold (the level of annual income below which no income tax is payable) for individuals younger than 65 years from R35 000 to R46 000 per year. For individuals aged 65 and above, the income tax threshold increased by 23.3% from R60 000 to R74 000 per year.

Table 2.1: Personal Income Tax (PIT) brackets, 2006 and 2009 tax year

Rand	2006 tax year		2009 tax year		Marginal PIT rates	Cumulative percentage increase
Brackets	–	80 000	–	122 000	18%	52.5%
	80 001	130 000	122 001	195 000	25%	50.0%
	130 001	180 000	195 001	270 000	30%	50.0%
	180 001	230 000	270 001	380 000	35%	65.2%
	230 001	300 000	380 001	490 000	38%	63.3%
	300 001	and over	490 001	and over	40%	
Rebates						
Primary		6 300		8 280		31.4%
Secondary		4 500		5 040		12.0%
Tax thresholds						
Below age 65		35 000		46 000		31.4%
Age 65 and over		60 000		74 000		23.3%

TAX RETURNS AND INDIVIDUAL TAXPAYERS

The number of individuals registered for income tax has grown from over 4.7 million in 2006 to 5.9 million in 2009 (See Table 2.2). Subsequent to growing at a rate of 9.3% in 2007, the annual growth rate in registered individuals slowed to 6.9% in 2009. It should be noted that information available on individual taxpayers relates only to those taxpayers who are registered. Salaried individuals with simple tax affairs and an annual income below R120 000 are no longer required to complete and submit tax returns.

The number of individuals liable to submit income tax returns increased from 4.4 million in 2006 to over 5.1 million in 2009. The percentage of individual taxpayers assessed at the end of March 2010 was 90.2% for 2006, 84.9% for 2007, 75.3% for 2008 and 69% for 2009¹. As the years progress the percentage assessed moves closer to 100% due to the outstanding returns being finalised. The statistics in the rest of this chapter are based on these assessed returns.

¹ The figures for 2006, 2007 and 2008 differ from those published in the *2009 Tax Statistics* as additional assessments are included in the data.

Table 2.2: Number of individual taxpayers, 2006 – 2009

Tax year	Registered ¹	Percentage growth in register	Liable to submit returns ²	Assessed	Percentage assessed
2006	4 764 105	6.4%	4 439 363	4 006 466	90.2%
2007	5 204 805	9.3%	4 610 092	3 916 143	84.9%
2008	5 540 646	6.5%	4 667 050	3 512 577	75.3%
2009	5 920 612	6.9%	5 194 804	3 584 543	69.0%

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

2. Liable taxpayers are those who are liable to submit a return for a specific tax year. Cases can be on register and active for other years, but may not be active for the specific tax year.

TAXABLE INCOME AND TAX ASSESSED

Table 2.3 shows a summary of the number of individual taxpayers assessed, their taxable income and tax assessed by taxable income group as at end of March 2010. The tax burden as indicated by the tax assessed as percentage of taxable income has remained stable between 21% and 22% over the period, which demonstrates the effectiveness of combating fiscal drag through tax relief.

Table 2.3: Assessed individual taxpayers: Summary of taxable income and tax assessed, 2006 – 2009

Tax year	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2006	4 006 466	511 547	111 330	21.8%
2007	3 916 143	577 499	122 730	21.3%
2008	3 512 577	632 551	139 653	22.1%
2009	3 584 543	700 523	154 053	22.0%

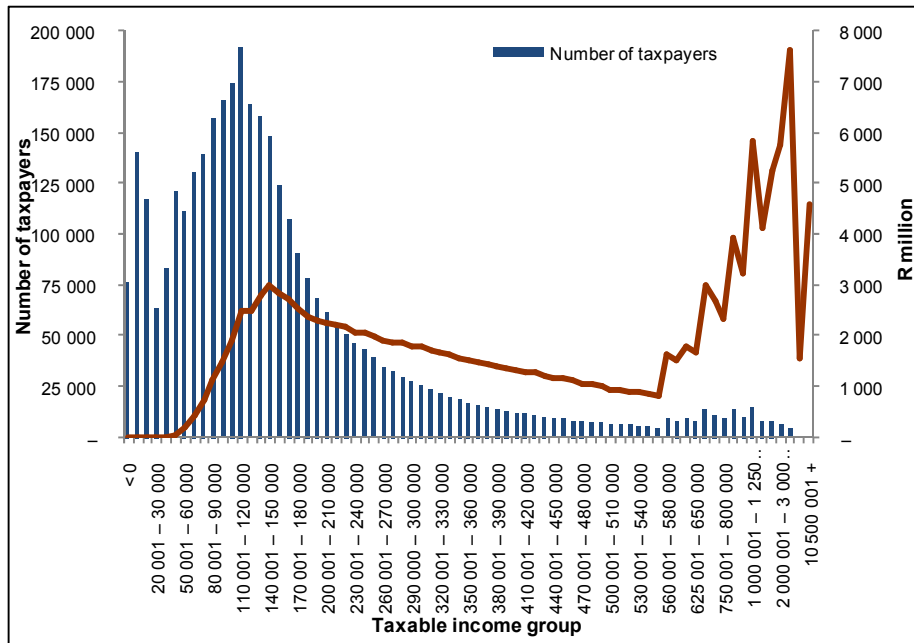
Table 2.4 shows that during the 2008 tax year, the 61.1% of taxpayers that were in the taxable income groups below R150 000, earned 24.1% of taxable income and contributed 12.1% of total tax assessed. The 30.9% of taxpayers that were in the taxable income group between R150 000 and R400 000, earned 39.4% of taxable income and contributed 34.9% of total tax assessed. The number of taxpayers with taxable income over R400 000 grew from 4.2% in 2006 to 9.4% in 2009, while the tax assessed for this income group grew from 39.1% to 54.6%.

Table 2.4: Distribution of assessed individual taxpayers over selected taxable income groups, 2006 – 2009

Percentage	Taxable income group	2006	2007	2008	2009
Taxpayers	0 – R150 000	75.4%	70.4%	61.1%	55.1%
	R150 001 – R400 000	20.4%	24.0%	30.9%	35.5%
	R400 001 +	4.2%	5.6%	8.0%	9.4%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	0 – R150 000	38.6%	32.7%	24.1%	20.0%
	R150 001 – R400 000	36.3%	37.3%	39.4%	41.9%
	R400 001 +	25.1%	30.0%	36.4%	38.1%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	0 – R150 000	22.5%	17.3%	12.1%	9.6%
	R150 001 – R400 000	38.4%	36.4%	34.9%	35.8%
	R400 001 +	39.1%	46.3%	53.0%	54.6%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.1 provides a graphical representation of the number of taxpayers and the tax assessed for the 2008 tax year by taxable income group.

Figure 2.1 Number of assessed individual taxpayers and tax assessed, 2008

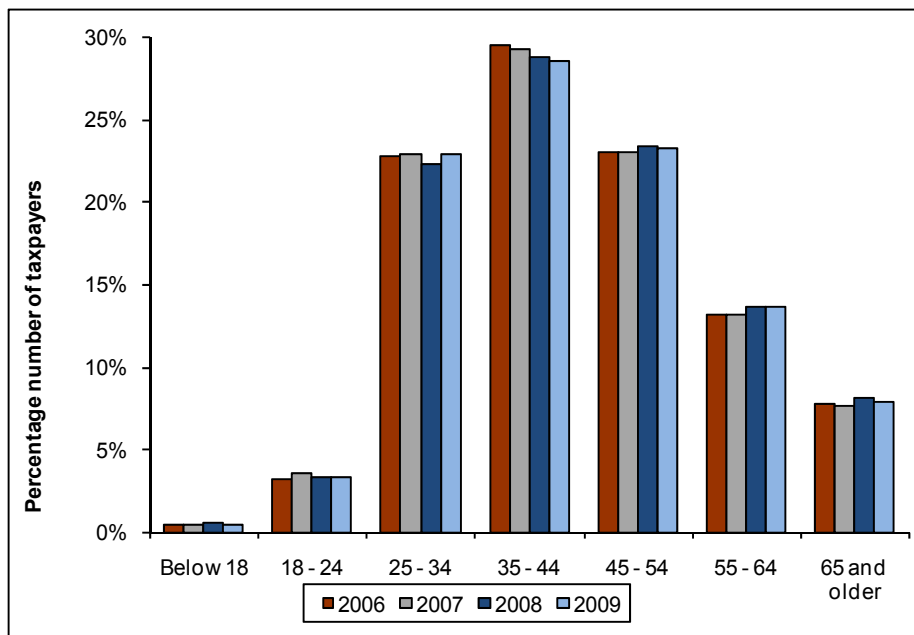


Further detail by taxable income group is provided in *Tables A2.1.1* and *A2.1.2*.

By province

The relative distribution of taxpayers, taxable income and tax assessed between provinces of registration has been stable over the period under review. Over 70% of individual taxpayers were registered in three provinces² (Gauteng, Western Cape and KwaZulu-Natal) and are responsible for about 80% of the total tax assessed (see *Table A2.1.3*).

Figure 2.2 Percentage of assessed individual taxpayers by age group, 2006 – 2009



² The provincial breakdowns are registrations by SARS office location and not the standard geographic location.

By age group

Table A2.1.4 and Figure 2.2 give a breakdown of assessed individual taxpayers by age group. The relative contributions of the different age groups of taxpayers show little change over the period. Close to 30% of taxpayers fall in the 35 to 44 age group. Together this group earns about a third of the total taxable income and is also responsible for a third of the total tax assessed.

By gender

In the 2008 tax year the gender classification in Table A2.1.5 indicates that males account for more than 56% of the assessed individual taxpayers, while they earn about 67% of taxable income and contribute over 73% of personal income tax assessed. The data, however, show that between 2006 and 2009 the proportion of assessed female taxpayers has increased from 41.8% to 44% of the total number of assessed individual taxpayers.

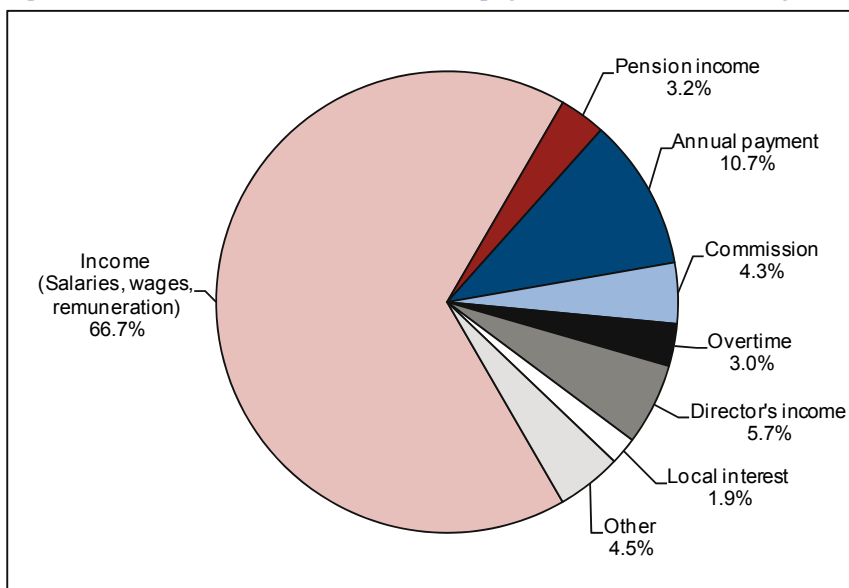
Table A2.1.6 shows that individuals with a taxable income between zero and R150 000 are evenly split between females and males, but as the taxable income increases the proportion of females to males drops significantly. Only 17.6% with a taxable income of between R750 000 and R1 million are female, this proportion drops further to only 7% females for those with a taxable income of over R5 million.

By source of income

Figure 2.3 and Table A2.2.1 shows selected sources of income. Over 2.6 million (76.1%) individual taxpayers in 2008 received income from salaries and wages or remuneration whilst 2.2 million of these taxpayers also received an annual payment (bonus, leave pay, etc.). Over 900 000 individual taxpayers received overtime income but to the amount of only R17.3 billion in 2008.

There were over 200 000 individual taxpayers' with interest income in excess of the exemption limit applicable in 2008. The taxable portion of local interest income appears to be growing as a proportion of taxable income, with taxable foreign interest income declining.

Figure 2.3 Assessed individual taxpayers' taxable income by source of income, 2008



By sector

In 2008, assessed individual taxpayers employed in the Financing, insurance, real estate and business services sector account for the largest number of taxpayers and also make the largest contribution to tax assessed, both at about 20%.

At economic activity level, Finance, insurance, real estate and business services; Agencies and other services; Educational services; and Long-term insurance sectors employ just over 50% of taxpayers and contributed close to 50% of total tax assessed (*Tables A2.3.1 to A2.3.2 and Figure 2.4*).

Figure 2.4 Assessed individual taxpayers' tax assessed by sector, 2008

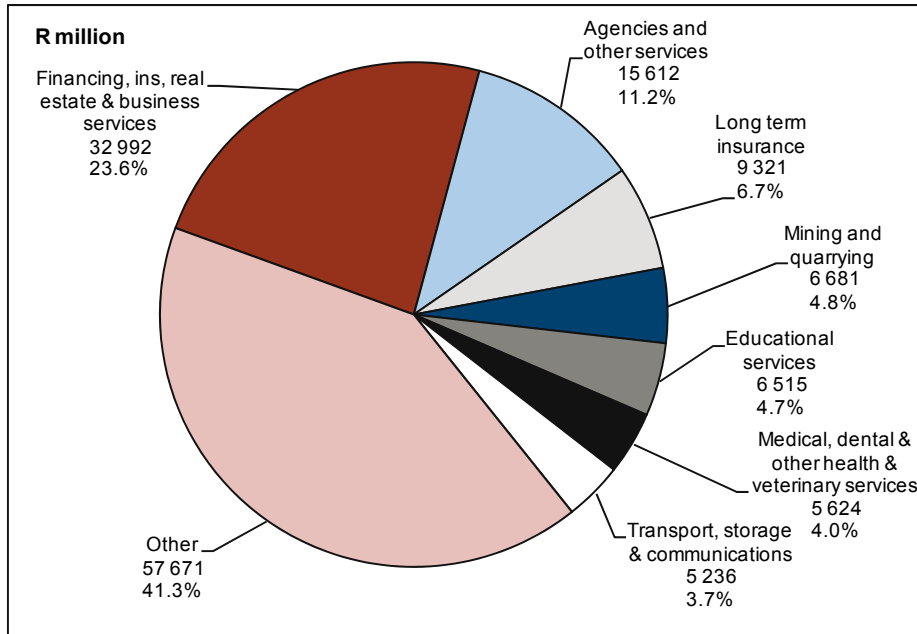


Table A2.3.3 uses SARS's sector codes, as in *Table A2.3.1*, and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes used by SARS are not fully aligned with the SIC system used by Statistics SA.

Tax assessed by sector as per the IRP5 certificates is shown in *Table A2.3.4*. This is based on the sector as indicated by the employer on the employee's IRP5 form.

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Tables A2.4.1 and A2.4.2 give a breakdown of the sectors in which assessed individual taxpayers with business income are active. On average, 22.8% of the assessed individual taxpayers with business income recorded negative taxable income (registering a loss) over the period. Assessed individual taxpayers with business income amounted to 3.9% of total individual taxpayers in 2008 (6.5% of the total in 2006).

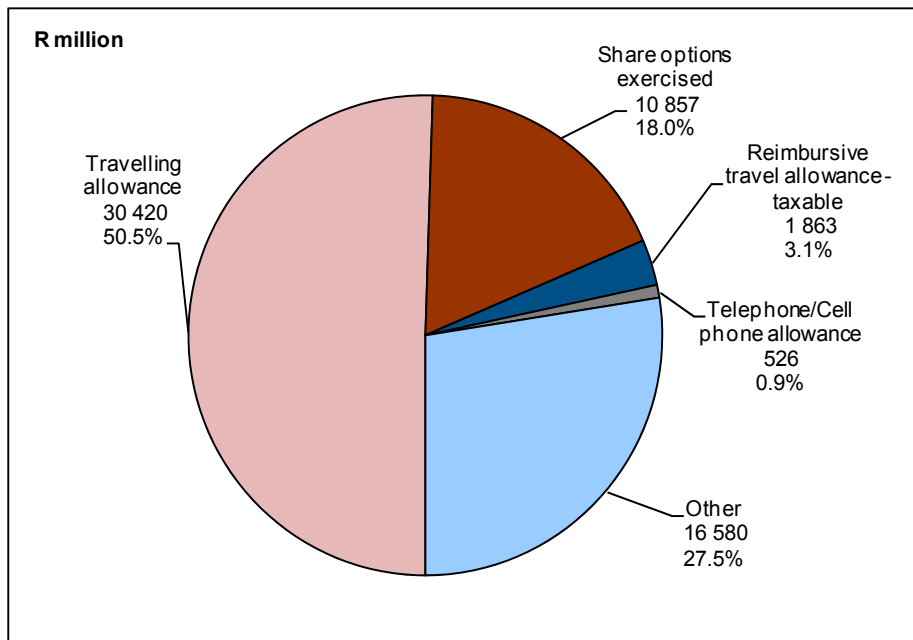
Individual taxpayers in the Financing, insurance, real estate and business services sector with business income contribute almost a third to total assessed taxable income (32% in 2008). This equates to 19.8% of the total assessed individual taxpayers having business income and is closely followed by the Medical, dental and other health and veterinary sciences sector, at 15.6% of total assessed income and 21.5% of total taxable income.

ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

Assessed individual taxpayers' allowances

As depicted in *Table A2.5.1*, the travel allowance remained the largest of all the allowances for individuals (55.2% in 2007). The drop in the share of this allowance from 61.2% in 2006 can be partly explained by the policy changes applicable from the 2006 and 2007 years of assessment to curb the rise in the granting of a travel allowance. This allowance should decrease further due to deductions based on deemed business kilometres not being allowed with effect from the 2010 year of assessment. The more significant allowances are shown per taxable income group in *Tables A2.5.2 to A2.5.7* and *Figure 2.5*.

Figure 2.5 Assessed individual taxpayers' allowances, 2008



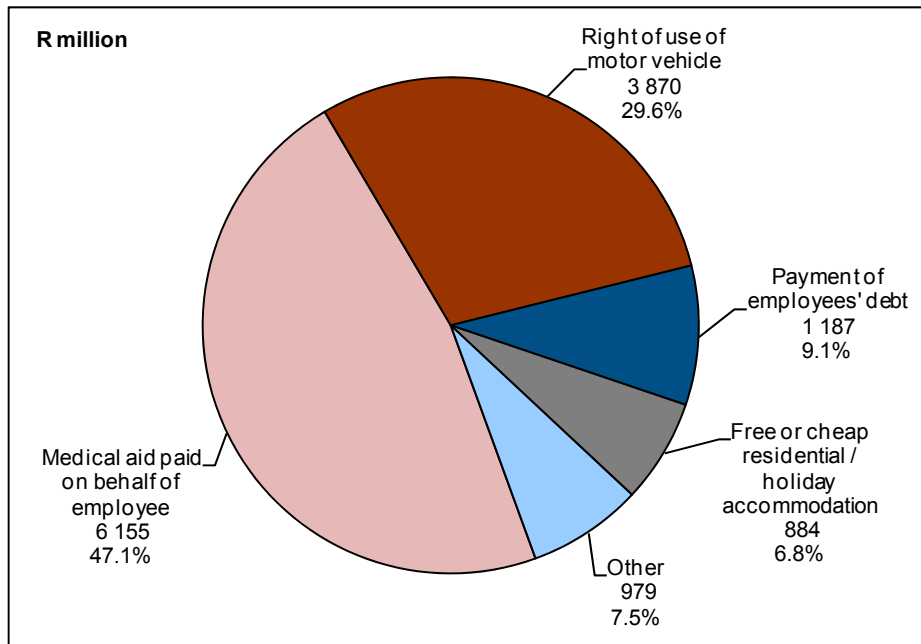
Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of fringe benefits. The number of assessed taxpayers receiving fringe benefits was 1.2 million in 2006, growing to over 1.6 million in 2009. Total fringe benefits allowed amounted to R8.5 billion in 2006, increasing to R14.3 billion in 2009.

Medical scheme contributions paid on behalf of employees is the largest of the fringe benefits. In 2008, 55.2% of taxpayers who qualified for any form of fringe benefit received a medical fringe benefit. During 2008, the monetary value of this benefit was R6.2 billion (47.1% of total fringe benefit payments).

The stricter rules pertaining to fringe benefits in respect of motor vehicles are also reflected in the decline in the number of taxpayers who benefited from the use of a company motor vehicle. As a percentage of the total number of taxpayers who received fringe benefits, this decline was from 8.9% in 2006 to 6.3% in 2008. The more significant fringe benefits are shown by taxable income group in *Tables A2.6.2 to A2.6.9* and *Figure 2.6*.

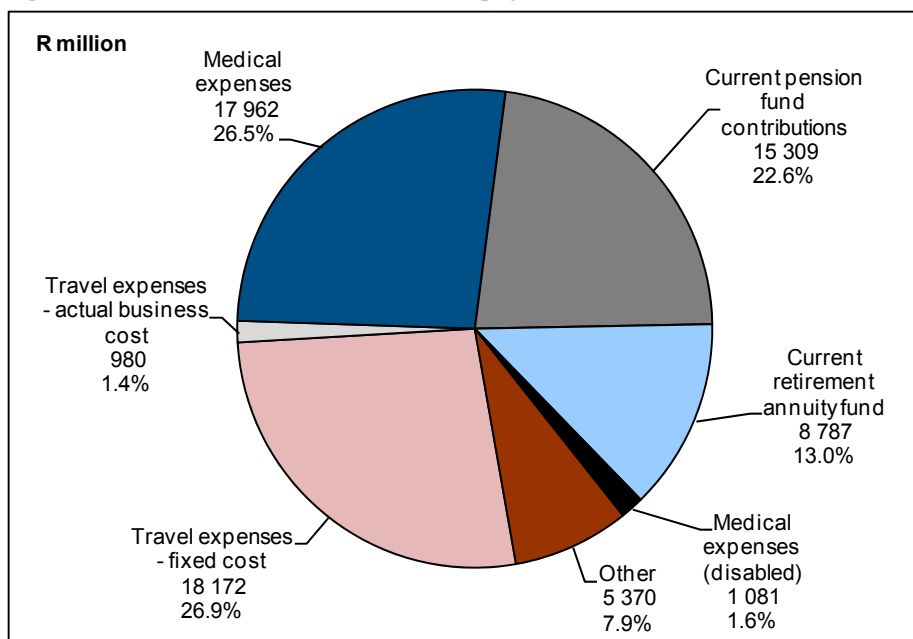
Figure 2.6 Assessed individual taxpayers' fringe benefits, 2008



Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of assessed individual taxpayers' deductions. The proportion of taxpayers who qualify for deductions in respect of all forms of provision for retirement is over 51.8% of the taxpayers that qualify for a deduction. The percentage allowed has remained fairly constant and amounts to 35.7% in 2008. Both the proportion of assessed taxpayers and the amounts allowed as deductions for medical expenses (excluding deductions allowed associated with disability) have increased from 26.4% to 34.2% and from 21.6% to 26.5% from 2006 to 2008 respectively. This is in contrast to the other significant tax deductions, where the number of qualifying taxpayers and amounts deducted both decreased. The more significant deductions are shown by taxable income group in Tables A2.7.2 to A2.7.15 and Figure 2.7.

Figure 2.7 Assessed individual taxpayers' deductions, 2008



3 COMPANY INCOME TAX

KEY HIGHLIGHTS

Companies' assessed data for the 2008 tax year shows:

- 34.2% of the 473 034 companies assessed had positive taxable income;
- 56.5% of income tax assessed is paid by 222 large companies with taxable income in excess of R200 million; and
- The finance, wholesale trade and retail trade sectors collectively make up 50% of the assessed companies and are responsible for over 35% of tax assessed.

INTRODUCTION

A company that is incorporated in or effectively managed from South Africa is a South African resident for income tax purposes. After personal income tax and value-added tax, company income tax (CIT) is the third largest contributor to tax revenue. Capital gains tax is included in the total CIT revenue. South African companies also pay secondary tax on companies (STC) which is payable on the net dividend (i.e. the dividend declared less the sum of dividends received or accrued during the dividend cycle). The tax rate for STC was reduced from 12.5% to 10% in October 2007.

Most companies have financial years that differ from the fiscal or calendar year, as companies are free to choose the period for their financial year (which is normally their tax year). Hence, not all CIT paid in a tax year is attributable to income earned in the same year, due to the system of provisional tax payments and tax returns being submitted and assessed after the end of the tax year.

Different sectors of the economy have different effective tax rates due to specific tax dispensations and deductions. Examples are the gold mining formula, farming deductions and valuation, and accelerated depreciation. Small business corporations with a turnover of not more than R14 million can apply for a special tax dispensation in the form of a graduated income tax rate table. There were 60 768 companies under this dispensation for the 2009 tax year, of which 33 172 had an average taxable income of R199 049. Small business with an annual turnover of less than R1 million may also apply for the turnover tax.

This chapter gives an overview of:

- Provisional tax payments by tax year;
- Number of companies;
- Taxable income and tax assessed by taxable income group and by sector;
- Companies with assessed losses or profits; and
- Tax assessed by main sector.

PROVISIONAL TAX PAYMENTS BY TAX YEAR

The majority of provisional tax payments from companies are received during March, June, September and December. Provisional taxes for any given tax year are paid in three instalments: the first is due six months into the company’s tax year; the second at the end of the tax year; and the third six months after the end of the tax year. In the case where the tax year ends at the end of February, the third is due seven months after the end of the tax year.

If the Commissioner of SARS is of the opinion that the taxable income estimate on the first or second provisional tax return has been understated, he may in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act request a taxpayer to revise their estimate in line with their likely taxable income and require an additional payment to be made. This additional payment will then be captured as a first or second provisional payment (even though after the due date) and for reporting purposes it will be regarded as part of the first or second payment.

Impact of new legislation

The 80/20% rule requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. This change was implemented for companies with year ends after 1 March 2009.

The impact of the introduction of the rule on provisional tax payments was to increase the combined first and second payments and reduce third payments to ensure that the fiscus is protected against the decreasing time value of money. The effect of this legislation saw the overall provisional tax collections of companies for 2009/10 increase as a result of an increase in their first and second provisional payments and a decline in third payments. This was further assisted by the application of the paragraph 19(3) provisions.

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											2009/10	21	
31-Aug-09	2009 2nd													
30-Sep-09	2009 3rd ¹									2009 3rd				
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				2009 2nd									
31-Mar-10	2009 3rd			2009 2nd										
30-Apr-10	2009 3rd		2009 2nd											
31-May-10	2009 3rd	2009 2nd												
30-Jun-10	2009 3rd													2010/11

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.

The due dates for the 2009 tax year are distributed over three fiscal years, as illustrated in Table 3.1. For example, a company with a March year-end, in respect of its 2009 tax year will have made its provisional payments in September 2008 (first payment), March 2009 (second payment) and September 2009 (third payment).

Under the provisional tax payment system, taxes for a specific tax year are paid over a number of fiscal years as indicated in Table 3.2. In 2008/09 for example, nearly 95% of the eventual tax liability was paid over two tax years: about 60% in the specific tax year and about 35% in the following 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	2007/08	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 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 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 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%	

NUMBER OF COMPANIES

The number of companies registered for income tax purposes increased over the period from 1.2 million in 2006 to close to 1.9 million in 2009. At the end of March 2010, the number of companies liable to submit returns grew from under 1 million to over 1.7 million between 2006 and 2009 tax years. For 2006, 65% of the liable companies had been assessed whilst 18.9% had been assessed for 2009 (see Table 3.3).

Table 3.3: Number of companies, 2006 – 2009

Tax year	Number Registered ¹	Percentage growth in register	Liable to submit returns ²	Assessed	Percentage 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.

Provisional tax as indicator of completeness of assessments

Since a number of companies are dormant or fail to submit returns because they are inactive, it is more prudent to use the extent of provisional tax paid by companies assessed in comparison to provisional tax received for a tax year (not fiscal year) as an indicator of how complete the assessments issued actually are. The reason why this is a better proxy than using the percentage assessed is that provisional tax received for a specific tax year has historically been between 98% and 102% of the final liability as per assessments issued and provisional tax payments for a tax year are known long before assessments for a tax year are known, which allows for fairly reliable extrapolations.

Shortfalls on provisional tax payments would be recovered by way of assessment payments and overpayments would be returned to the taxpayer by way of refunds. On an annual basis the difference between assessment payments and refunds would account for the difference between the final liability and provisional tax payments received (i.e. this would be the reason why the provisional tax payments do not balance to 100% of the tax liability as per the assessments).

Table 3.4 shows the provisional tax payments received against the tax assessed for the specific tax year. This shows that for the 2007 and 2008 tax years, although the percentage of companies assessed relative to the number liable to submit returns is only 41.8% and 30.5% respectively, over 80% of the provisional tax payments have already been received. The tables in the rest of this chapter therefore reflect tax assessed as a percentage of the provisional tax payment collections.

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

R million Tax year	Provisional tax payments ¹	Tax assessed ²	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.

Tables A3.1.1 to A3.1.3 show a breakdown of the provisional tax payments by sector.

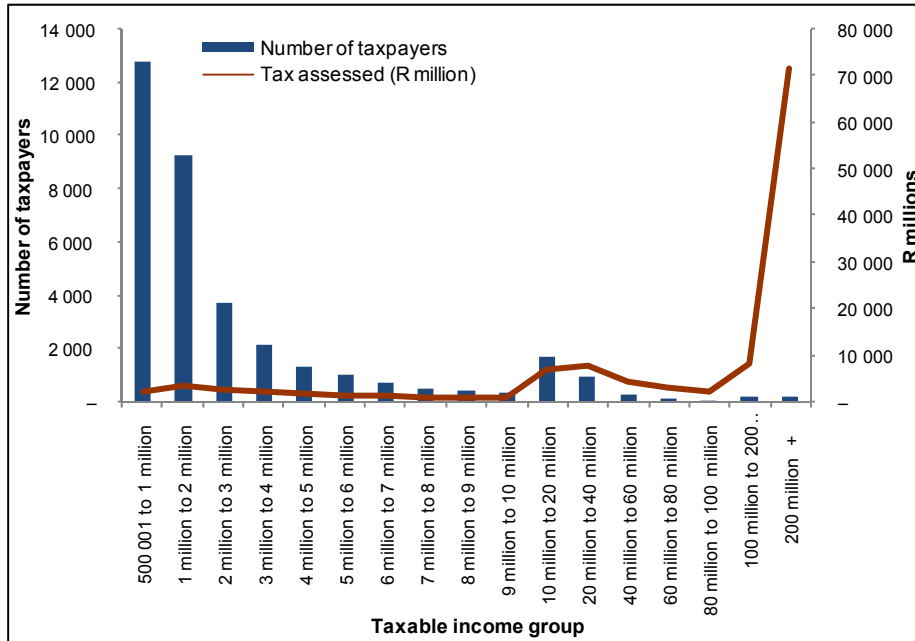
TAXABLE INCOME AND TAX ASSESSED BY TAXABLE INCOME GROUP

Table A3.2.1 shows taxable income and tax assessed by taxable income group for all companies.

Table A3.2.2 shows that 56.5% of the company income tax assessed in 2008 was paid by large companies with taxable income exceeding R200 million. These companies represent only 0.1% of the companies assessed for income tax purposes.

Figure 3.1 provides a graphical representation of the number of companies assessed and the tax assessed for the 2008 tax year.

Figure 3.1 Number of assessed companies and tax assessed, 2008
(taxable income greater than R500 000)

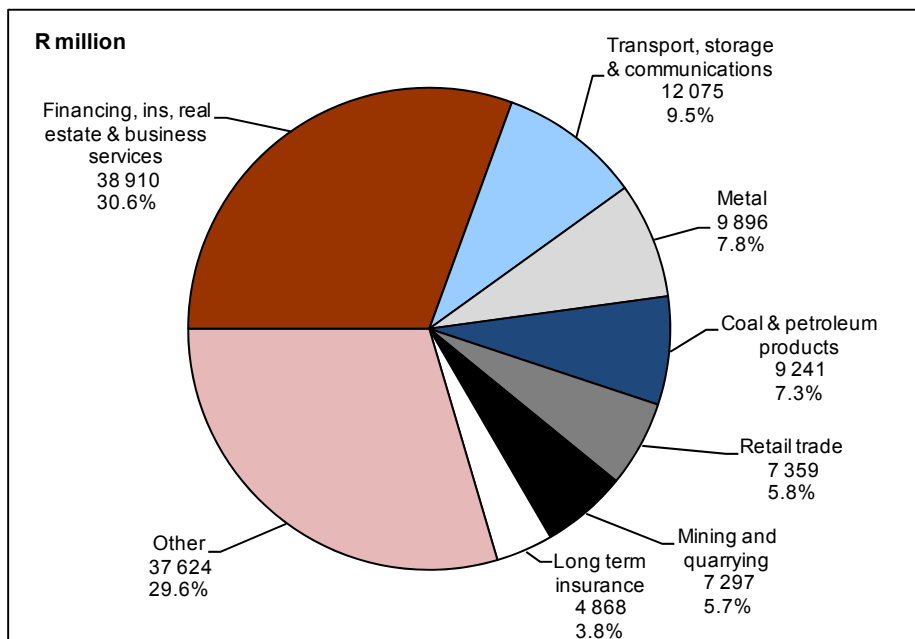


1. Figure 3.1 excludes 125 395 companies in the taxable income group R1 to R500 000 with tax assessed of R3.1 billion.

TAXABLE INCOME AND TAX ASSESSED BY SECTOR

Table A3.3.1 shows the taxable income and tax assessed by sector for all companies whilst Figure 3.2 shows tax assessed for selected sectors for the 2008 tax year.

Figure 3.2 Companies tax assessed by sector, 2008



For 2008, the Financing, insurance, real estate and business services; Wholesale trade; and Retail trade sectors made up 55.2% of the total number of taxpayers and are responsible for 39.4% of the total amount of tax assessed (*Table A3.3.2*).

There are, however, substantial differences between the number of companies in the various sectors and the tax assessed. While the mining and quarrying category constitutes 0.3% of the number of taxpayers in 2008, the tax assessed is 5.7% of the total. In contrast, the Agencies and other services sector constitutes 8.4% of taxpayers with an assessed tax of 2.1% of the total.

Table A3.3.3 uses SARS's source of income codes as shown in *Table A3.3.1* and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that SARS's source of income codes are not fully aligned with the SIC system used by Statistics South Africa.

Tables A3.3.4 to *A3.3.6* shows the companies reporting positive, negative and zero taxable income respectively.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

Tables A3.4.1 to *A3.4.3* shows the total number of companies and those with assessed losses or profits by sector.

In 2008, 35.2% of companies with assessed losses were in the Financing, insurance, real estate and business services sector and 14.6% were in the Retail sector.

TAX ASSESSED BY MAIN SECTOR

Tables A3.5.1 to *A3.8.4* shows the tax assessed and the number and percentage of companies assessed by main sector and taxable income group for each of the tax years.

4 VALUE-ADDED TAX

KEY HIGHLIGHTS

For the 2009/10 fiscal year:

- The global financial crisis resulted in domestic VAT payments only increasing by 4% and VAT refunds declining by 6%;
- Growth in domestic VAT payments came mainly from the financing and transport, storage and communications sectors, offset by a decline in the coal and petroleum and mining sectors;
- VAT refunds declined as vendors in the financial sector struggled and vehicle exports fell;
- There were 685 523 registered VAT vendors of which 493 258 (72%) were active;
- The largest numbers of VAT vendors were in the Financing, insurance, real estate and business services sector and accounted for 33.5% of the total VAT vendors;
- Close to 90% of VAT vendors submit returns on a bi-monthly basis;
- Companies and close corporations made up close to 70% of VAT vendors; and
- Over 55% of VAT vendors had a turnover of R1 million or less.

INTRODUCTION

Value-added tax (VAT) is levied at a rate of 14% by registered vendors on goods and services subject to certain exemptions and zero-ratings provided for in the Value-Added Tax Act (1991). VAT is also levied on the importation of goods and services into South Africa (covered in the next chapter).

This chapter gives an overview of:

- The number of registered VAT vendors;
- Domestic VAT: Payments and refunds; and
- Turnover.

NUMBER OF REGISTERED VAT VENDORS

The number of vendors registered for VAT increased in 2007/08 but then declined in 2008/09 and 2009/10. This was due to additional registration requirements and a clean-up of the VAT register. For purposes of Table 4.1, a vendor is regarded as active if a payment was either received or a refund was made to the vendor during the fiscal year.

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

Number	Registered ¹	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.

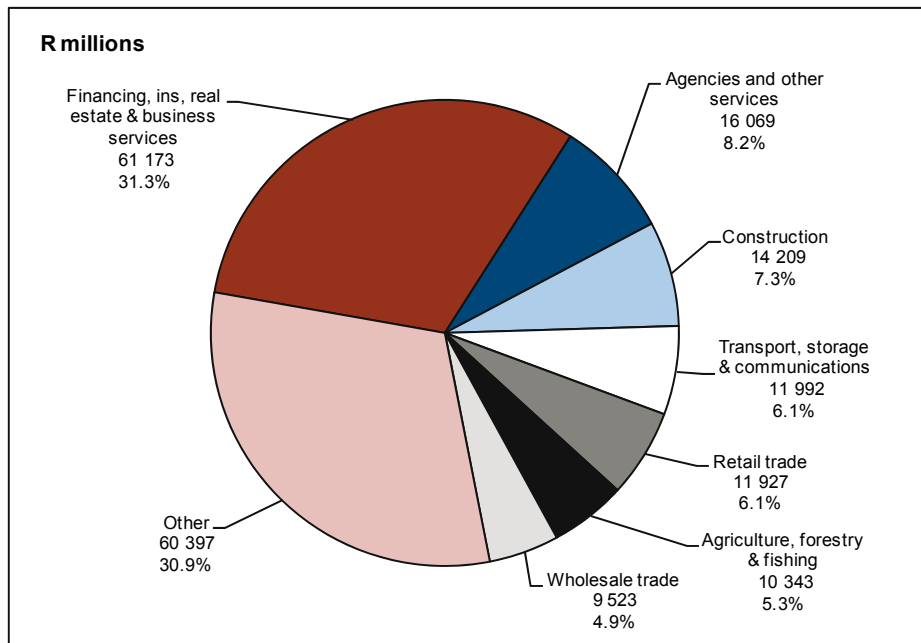
Excludes coded cases where status is in suspense, estate and address unknown.

DOMESTIC VAT: PAYMENTS AND REFUNDS

Tables A4.1.1 and A4.1.2 show the number of vendors, payments and refunds per sector. The largest numbers of VAT vendors in 2009/10 were in the Financing, insurance, real estate and business services sector (33.5%), followed by the Agriculture, forestry and fishing (13.0%) and the Retail trade (10.0%) sectors.

Companies in the Mining and quarrying sector constitute 0.5% of the number of vendors and 3.0% of the total gross VAT payments for 2009/10, but are a negative contributor to net VAT (after refunds). The Financing, insurance, real estate and business services sector made the largest gross domestic VAT payments in 2009/10, totalling R61.2 billion (31.3%) (see Figure 4.1).

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



VAT refunds arise mainly when a vendor:

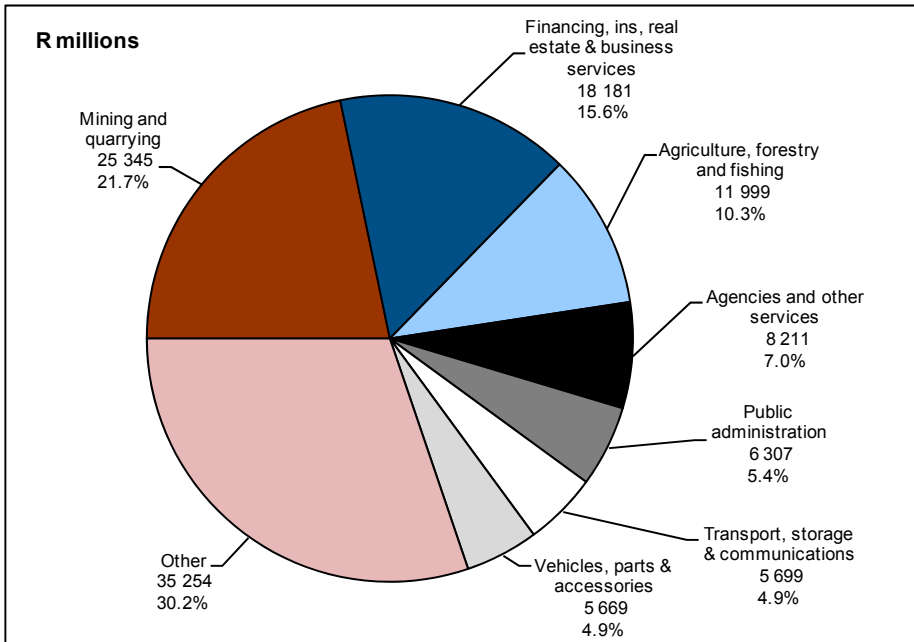
- sells zero-rated items (exports or other zero-rated items)
- invests in capital projects
- restocks or sells merchandise below cost.

VAT refunds were most prominent in the Mining and quarrying, Financing, insurance, real estate and business services and Agriculture, forestry and fishing sectors, as set out in Figure 4.2.

Performance of VAT linked to CIT performance

Growth in domestic VAT payments normally correlates with CIT. An increase in VAT refunds would not in all instances result in a decline in CIT as refunds could, for example, increase if the vendor sells zero-rated items and if the profit margin is maintained it would also result in improved CIT. The latter could happen in the mining or vehicle manufacturing sectors as both sectors are very active in the export market.

Figure 4.2 VAT vendor refunds by sector, 2009/10

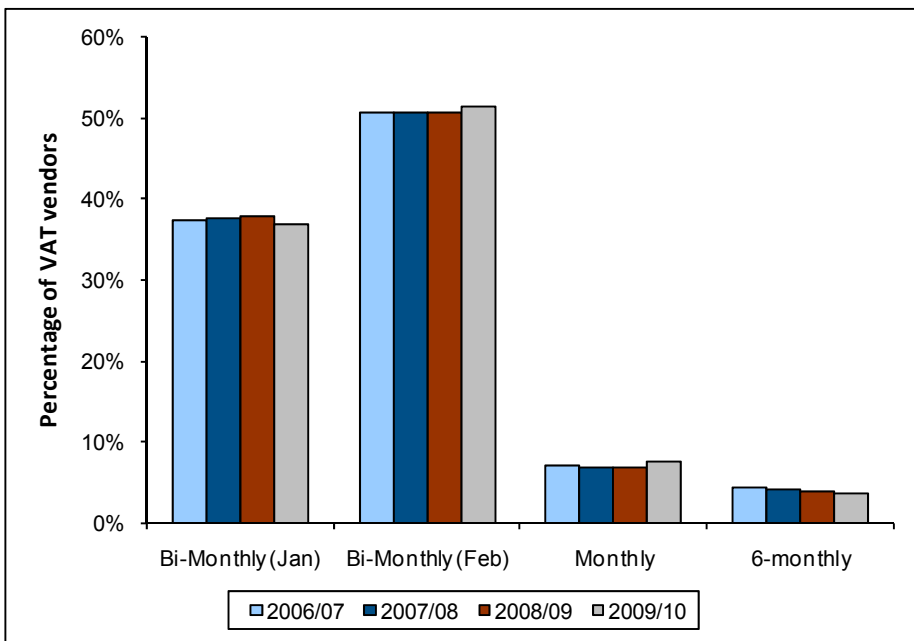


By payment category

Close to 90% of vendors submit returns on a bi-monthly basis (see Figure 4.3 and Table A4.2.1), 7.5% submit returns on a monthly basis with the remainder submitting returns 4-monthly, 6-monthly or annually.

With regard to monthly returns (primarily larger vendors with taxable supplies (turnover) in excess of R30 million per annum), most vendors are from the Financing, insurance, real estate and business services sector followed by the Retail trade sector.

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



Tables A4.2.2 to A4.2.5 provide a breakdown of the various sectors' payments and refunds for the different payment periods.

By type of enterprise

Table A4.3.1 shows that corporations (companies and close corporations) constituted nearly 70% of VAT vendors in 2009/10, followed by individuals (sole proprietors). Corporations accounted for 90.3% of domestic VAT payments in 2009/10.

While individuals make up over 20% of VAT vendors, their VAT payments and refunds are less than 5% of the respective total payments and refunds.

TURNOVER

VAT returns and assessments processed during a year also includes VAT returns and assessments that pertain to tax periods outside the fiscal year period. It is therefore, not possible to only utilise turnover as declared on the VAT returns and assessments processed during a fiscal year as a vendor's turnover, as that would result in either overstated or understated turnover if too few or older outstanding returns are submitted. The turnover, as disclosed in Table A4.4.1, is therefore based on a system calculated annualised turnover per vendor which utilises the most recent 12 month period to calculate a vendor's turnover.

The manner in which the annualised turnover is calculated is best illustrated by means of an example:

- If a vendor that is registered on a monthly basis submitted all 12 returns on time for the period the turnover would be calculated as the turnover declared on the 12 returns.
- However, if a vendor submitted fewer than the 12 required returns, the projected turnover would be calculated by dividing the turnover for the specific tax periods under review by the number of returns submitted and multiplying by 12 to obtain an annualised turnover. E.g. if a vendor submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

The system continually updates this field and it is therefore only possible to provide the information by turnover for the most recent fiscal year.

In 2009/10, over 55% of VAT vendors had a turnover of R1 million or less but they accounted for only 9.8% of net domestic VAT collections. On the other hand, the top-6% of VAT vendors had an annual turnover in excess of R20 million and accounted for 70.5% of VAT payments and 78.4% of VAT refunds. Furthermore, 1.4% of vendors had an annual turnover greater than R100 million and this category accounted for 55.8% of VAT payments and 69.2% of VAT refunds.

5 VAT ON IMPORTS AND CUSTOMS DUTIES

KEY HIGHLIGHTS

For the 2009/10 fiscal year:

- The global financial crisis resulted in VAT on imports declining by 24% as consumption and demand contracted;
- Machinery and mechanical appliances, electrical equipment contributed the largest value of goods imported (20.9%);
- Import/customs duty revenue was mostly derived from vehicles, aircrafts, vessels and associated transport equipment (18.4%);
- *Ad valorem* excise duty revenues are mostly derived from vehicles, aircrafts, vessels and associated transport equipment (59.1%); and
- South Africa imports most goods from China and Germany.

INTRODUCTION

VAT is collected on all imports and customs duties are imposed on certain goods that are imported into South Africa. Import duties are imposed to protect local producers. In addition, excise duties are also imposed on selected imported goods, furthermore excise duties are also imposed on similar goods that are produced in South Africa.

This chapter gives an overview of VAT on imports, customs duties and *ad valorem* excise duties (Duty 1-2B).

VAT ON IMPORTS, CUSTOMS DUTIES AND *AD VALOREM* EXCISE DUTIES (DUTY 1-2B)

The tables in this chapter reflect the values as processed on the Bill of Entry (BOE) transactions and therefore will differ from the actual cash payments received as depicted in *Table A1.6.2*.

By customs section

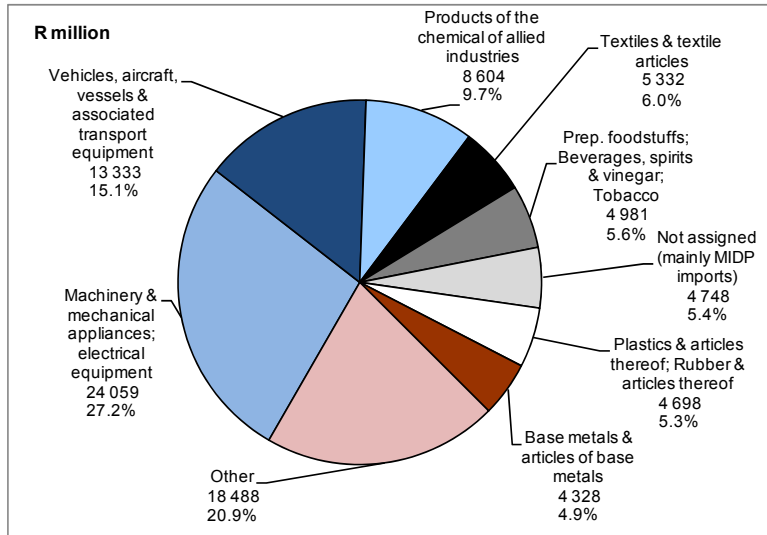
Tables A5.1.1 and *A5.1.2* show the customs value of imports, VAT on imports, customs duties and *ad valorem* excise duties by customs section while *Figure 5.1* is a graphic illustration thereof.

The Machinery and mechanical appliances, electrical equipment category accounts for the largest value of goods imported (20.9% of total customs value in 2009/10), followed by Mineral products (17.4%) and then Vehicles, aircraft, vessels and associated transport equipment (10.8%).

VAT on imports and customs duty revenues (including specific excise duties on alcohol and tobacco products) are mostly derived from the following categories: Vehicles, aircraft, vessels and associated transport equipment (18.4% in 2009/10); Textiles and textile articles (14.5%); Prepared foodstuffs, beverages, spirits and vinegar (13.6%) and Machinery and mechanical appliances, electrical equipment (10.4%).

Ad valorem excise duty revenues (Duty 1-2B) are mostly derived from the Vehicles, aircraft, vessels and associated transport equipment category (59.1% in 2009/10) and the Machinery and mechanical appliances, electrical equipment category (36.7%).

Figure 5.1 VAT on imports and customs duties by section, 2009/10

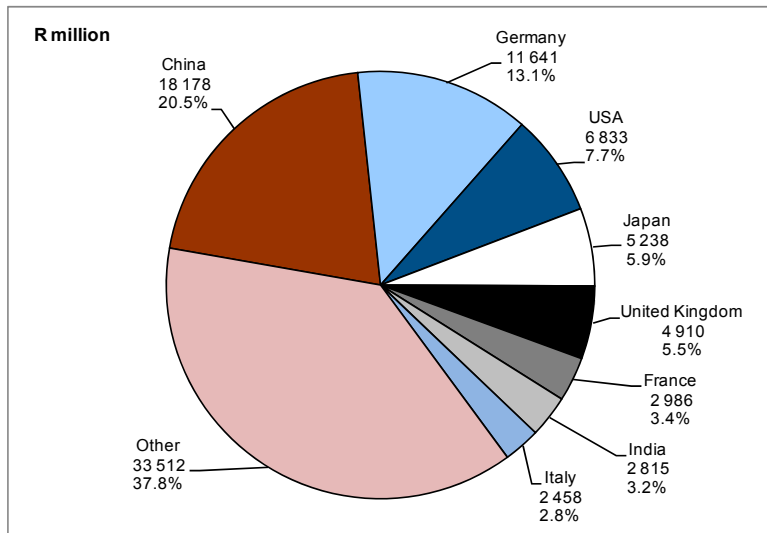


By country of origin

For 2009/10, China and Germany are the largest originators of goods coming into South Africa making up 20.5% and 13.1% respectively of the total VAT on imports, customs duties and *ad valorem* excise duties. These are followed by the USA (7.7%) and Japan (5.9%). The top-5 countries (China, Germany, USA, Japan and the UK) account for over half of the total VAT on imports, customs duties and *ad valorem* excise duties.

From China, the imported goods with the highest customs value, VAT and *ad valorem* excise duties are cellphones and videophones, while the goods incurring the most customs duty are footwear. From Germany, the imported goods with the highest customs value and VAT are automotive parts while goods incurring the most customs duty and *ad valorem* excise duties are motor vehicles. Tables A5.2.1, A5.2.2 and Figure 5.2 show the Top-25 countries of origin sorted on the 2009/10 total of VAT on imports, customs duties and Duty 1-2B (*Ad valorem*).

Figure 5.2 VAT on imports and customs duties by country of origin, 2009/10



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Table A1.1.1: Net monthly and quarterly tax revenue collections, 2004/05 – 2009/10

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2004/05	20 338	22 128	35 076	24 119	24 542	35 190	26 716	25 031	41 289	28 434	28 023	44 095	354 979
2005/06	23 432	26 259	42 171	29 230	28 478	42 517	30 652	30 743	46 760	33 080	31 573	52 303	417 196
2006/07	25 908	29 630	52 239	32 775	36 386	51 921	35 123	33 960	57 114	36 637	40 758	63 096	495 549
2007/08	31 226	33 481	61 664	36 128	40 841	59 283	41 922	39 679	69 717	42 341	46 452	70 081	572 815
2008/09	33 810	36 233	71 110	43 485	46 881	62 270	42 370	40 281	79 692	42 508	50 944	75 516	625 100
2009/10	31 083	32 136	64 793	41 300	44 768	58 024	42 360	39 864	73 520	45 634	57 839	67 384	598 705
Percentage of total	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2004/05	5.7%	6.2%	9.9%	6.8%	6.9%	9.9%	7.5%	7.1%	11.6%	8.0%	7.9%	12.4%	100.0%
2005/06	5.6%	6.3%	10.1%	7.0%	6.8%	10.2%	7.3%	7.4%	11.2%	7.9%	7.6%	12.5%	100.0%
2006/07	5.2%	6.0%	10.5%	6.6%	7.3%	10.5%	7.1%	6.9%	11.5%	7.4%	8.2%	12.7%	100.0%
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0%
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0%
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0%
Percentage of total	Quarter 1			Quarter 2			Quarter 3			Quarter 4			
2004/05	21.8%	22.0%	21.7%	21.7%	21.7%	21.7%	23.6%	24.0%	24.4%	23.8%	24.4%	24.1%	100.0%
2005/06	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	26.2%	25.9%	25.5%	26.4%	26.0%	26.0%	100.0%
2006/07	22.1%	22.1%	22.1%	22.1%	22.1%	22.1%	26.4%	26.4%	26.4%	27.0%	27.0%	27.0%	100.0%
2007/08	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	26.0%	26.0%	26.0%	28.3%	28.0%	28.4%	100.0%
2008/09	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	28.3%	28.0%	28.4%	27.7%	27.0%	28.5%	100.0%
2009/10	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	28.3%	28.0%	28.4%	27.7%	27.0%	28.5%	100.0%

Table A1.2.1: Tax revenue by main revenue source, 2004/05 – 2009/10

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs duties ¹	Specific excise duties	Other ²	Total tax revenue
2004/05	110 982	70 782	7 487	98 158	19 190	12 888	13 067	22 425	354 979
2005/06	125 645	86 161	12 278	114 352	20 507	18 303	14 547	25 404	417 196
2006/07	140 578	118 999	15 291	134 463	21 845	23 697	16 369	24 307	495 549
2007/08	168 774	140 120	20 585	150 443	23 741	26 470	18 218	24 463	572 815
2008/09	195 115	165 378	20 018	154 343	24 884	22 751	20 185	22 427	625 100
2009/10	205 145	134 883	15 468	147 941	28 833	19 577	21 289	25 569	598 705
Percentage of total									
2004/05	31.3%	19.9%	2.1%	27.7%	5.4%	3.6%	3.7%	6.3%	100.0%
2005/06	30.1%	20.7%	2.9%	27.4%	4.9%	4.4%	3.5%	6.1%	100.0%
2006/07	28.4%	24.0%	3.1%	27.1%	4.4%	4.8%	3.3%	4.9%	100.0%
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.6%	3.2%	4.3%	100.0%
2008/09	31.2%	26.5%	3.2%	24.7%	4.0%	3.6%	3.2%	3.6%	100.0%
2009/10	34.3%	22.5%	2.6%	24.7%	4.8%	3.3%	3.6%	4.3%	100.0%
Nominal percentage increase from 2004/05 to 2009/10									
Cumulative	84.8%	90.6%	106.6%	50.7%	50.2%	51.9%	62.9%	14.0%	68.7%
Per year	13.1%	13.8%	15.6%	8.6%	8.5%	8.7%	10.3%	2.7%	11.0%
Percentage of GDP									
2004/05	7.7%	4.9%	0.5%	6.8%	1.3%	0.9%	0.9%	1.5%	24.5%
2005/06	7.8%	5.3%	0.8%	7.1%	1.3%	1.1%	0.9%	1.6%	25.9%
2006/07	7.7%	6.5%	0.8%	7.3%	1.2%	1.3%	0.9%	1.3%	27.0%
2007/08	8.1%	6.7%	1.0%	7.2%	1.1%	1.3%	0.9%	1.2%	27.6%
2008/09	8.4%	7.2%	0.9%	6.7%	1.1%	1.0%	0.9%	1.0%	27.0%
2009/10	8.4%	5.5%	0.6%	6.1%	1.2%	0.8%	0.9%	1.0%	24.5%

1. Excludes miscellaneous customs and excise receipts.

2. Includes transfer duties and securities transfer tax. The electricity levy is also included as from July 2009.

Table A1.3.1: Tax revenue by main category, 2004/05 – 2009/10

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property ¹	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue ²	Total tax revenue
2004/05	195 219	4 443	9 013	131 981	13 287	1 037	354 979
2005/06	230 804	4 872	11 138	151 224	18 202	957	417 196
2006/07	279 991	5 597	10 332	174 671	24 002	955	495 549
2007/08	332 058	6 331	11 884	194 690	27 082	769	572 815
2008/09	383 483	7 327	9 477	201 416	22 852	544	625 100
2009/10	359 045	7 805	8 826	203 667	19 319	44	598 705
Percentage of total							
2004/05	55.0%	1.3%	2.5%	37.2%	3.7%	0.3%	100.0%
2005/06	55.3%	1.2%	2.7%	36.2%	4.4%	0.2%	100.0%
2006/07	56.5%	1.1%	2.1%	35.2%	4.8%	0.2%	100.0%
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0%
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0%
Percentage change year-on-year							
2004/05	13.5%	14.0%	34.4%	19.9%	57.9%	-23.4%	17.4%
2005/06	18.2%	9.6%	23.6%	14.6%	37.0%	-7.7%	17.5%
2006/07	21.3%	14.9%	-7.2%	15.5%	31.9%	-0.2%	18.8%
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1%
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2%

1. Includes transfer duties, securities transfer tax, donations tax and estate duty.

2. Revenue received by SARS which could not be allocated to specific revenue types.

Table A1.4.1: Taxes on income and profits, 2004/05 – 2009/10

R million	Taxes on income and profits							Total
	Persons and individuals	Companies	Secondary tax on companies	Tax on retirement funds	Interest on overdue income tax	Other ¹		
2004/05	110 982	70 782	7 487	4 406	1 562	–	195 219	
2005/06	125 645	86 161	12 278	4 783	1 937	–	230 804	
2006/07	140 578	118 999	15 291	3 191	1 931	1	279 991	
2007/08	168 774	140 120	20 585	285	2 281	13	332 058	
2008/09	195 115	165 378	20 018	143	2 777	52	383 483	
2009/10	205 145	134 883	15 468	43	3 433	73	359 045	
Percentage of total								
2004/05	56.8%	36.3%	3.8%	2.3%	0.8%	–	100.0%	
2005/06	54.4%	37.3%	5.3%	2.1%	0.8%	–	100.0%	
2006/07	50.2%	42.5%	5.5%	1.1%	0.7%	–	100.0%	
2007/08	50.8%	42.2%	6.2%	0.1%	0.7%	–	100.0%	
2008/09	50.9%	43.1%	5.2%	0.0%	0.7%	–	100.0%	
2009/10	57.1%	37.6%	4.3%	0.0%	1.0%	–	100.0%	
Percentage year-on-year growth								
2004/05	12.7%	16.3%	22.1%	-10.0%	0.4%	–	13.5%	
2005/06	13.2%	21.7%	64.0%	8.6%	24.0%	–	18.2%	
2006/07	11.9%	38.1%	24.5%	-33.3%	-0.3%	–	21.3%	
2007/08	20.1%	17.7%	34.6%	-91.1%	18.1%	–	18.6%	
2008/09	15.6%	18.0%	-2.8%	-49.8%	21.8%	–	15.5%	
2009/10	5.1%	-18.4%	-22.7%	-70.2%	23.6%	–	-6.4%	

1. Small business tax amnesty.

Table A1.4.2: Taxes on persons and individuals, 2004/05 – 2009/10

R million	Persons and individuals							Total
	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax		
2004/05	106 719	7 748	3 725	-7 211	110 982	715	111 697	
2005/06	121 026	8 720	4 066	-8 166	125 645	771	126 416	
2006/07	133 760	10 371	4 987	-8 540	140 578	819	141 397	
2007/08	158 106	12 320	4 796	-6 448	168 774	765	169 539	
2008/09	183 695	16 327	6 292	-11 199	195 115	953	196 068	
2009/10	192 646	17 200	10 065	-14 767	205 145	1 339	206 484	
Percentage of total								
2004/05	96.2%	7.0%	3.4%	-6.5%	99.4%	0.6%	100.0%	
2005/06	96.3%	6.9%	3.2%	-6.5%	99.4%	0.6%	100.0%	
2006/07	95.2%	7.4%	3.5%	-6.1%	99.4%	0.6%	100.0%	
2007/08	93.7%	7.3%	2.8%	-3.8%	99.5%	0.5%	100.0%	
2008/09	94.1%	8.4%	3.2%	-5.7%	99.5%	0.5%	100.0%	
2009/10	93.9%	8.4%	4.9%	-7.2%	99.4%	0.6%	100.0%	
Percentage year-on-year growth								
2004/05	12.8%	8.6%	6.6%	7.2%	12.7%	-1.4%	12.6%	
2005/06	13.4%	12.5%	9.1%	13.2%	13.2%	7.9%	13.2%	
2006/07	10.5%	18.9%	22.7%	4.6%	11.9%	6.2%	11.9%	
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1%	-6.6%	19.9%	
2008/09	16.2%	32.5%	31.2%	73.7%	15.6%	24.6%	15.6%	
2009/10	4.9%	5.4%	60.0%	31.9%	5.1%	40.5%	5.3%	

Table A1.4.3: Taxes on companies, 2004/05 – 2009/10

R million	Companies						Total
	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	
2004/05	70 572	4 007	145	-3 943	70 782	847	71 629
2005/06	87 950	4 488	124	-6 400	86 161	1 166	87 326
2006/07	118 205	7 084	513	-6 804	118 999	1 112	120 111
2007/08	139 281	7 596	204	-6 961	140 120	1 516	141 635
2008/09	163 295	9 831	386	-8 134	165 378	1 824	167 202
2009/10	135 092	10 515	183	-10 906	134 883	2 095	136 978
Percentage of total							
2004/05	99.7%	5.7%	0.2%	-5.6%	98.8%	1.2%	100.0%
2005/06	102.1%	5.2%	0.1%	-7.4%	98.7%	1.3%	100.0%
2006/07	99.3%	6.0%	0.4%	-5.7%	99.1%	0.9%	100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%	98.9%	1.1%	100.0%
2008/09	98.7%	5.9%	0.2%	-4.9%	98.9%	1.1%	100.0%
2009/10	100.2%	7.8%	0.1%	-8.1%	98.5%	1.5%	100.0%
Percentage year-on-year growth							
2004/05	16.3%	31.8%	46.1%	34.5%	16.3%	1.9%	16.1%
2005/06	24.6%	12.0%	-14.9%	62.3%	21.7%	37.5%	21.9%
2006/07	34.4%	57.9%	315.2%	6.3%	38.1%	-4.6%	37.5%
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7%	36.3%	17.9%
2008/09	17.2%	29.4%	89.4%	16.9%	18.0%	20.3%	18.1%
2009/10	-17.3%	7.0%	-52.6%	34.1%	-18.4%	14.8%	-18.1%

Table A1.5.1: Taxes on property, 2004/05 – 2009/10

R million	Taxes on property					Total
	Donations tax	Estate duty	Securities transfer tax ¹	Transfer duties		
2004/05	25	507	1 366	7 115		9 013
2005/06	29	625	1 973	8 510		11 138
2006/07	47	747	2 764	6 774		10 332
2007/08	28	691	3 757	7 408		11 884
2008/09	125	757	3 664	4 931		9 477
2009/10	60	759	3 324	4 683		8 826
Percentage of total						
2004/05	0.3%	5.6%	15.2%	78.9%		100.0%
2005/06	0.3%	5.6%	17.7%	76.4%		100.0%
2006/07	0.5%	7.2%	26.7%	65.6%		100.0%
2007/08	0.2%	5.8%	31.6%	62.3%		100.0%
2008/09	1.3%	8.0%	38.7%	52.0%		100.0%
2009/10	0.7%	8.6%	37.7%	53.1%		100.0%
Percentage year-on-year growth						
2004/05	47.0%	21.5%	24.0%	37.6%		34.4%
2005/06	17.0%	23.2%	44.5%	19.6%		23.6%
2006/07	59.6%	19.7%	40.1%	-20.4%		-7.2%
2007/08	-41.4%	-7.5%	35.9%	9.4%		15.0%
2008/09	353.7%	9.5%	-2.5%	-33.4%		-20.3%
2009/10	-51.9%	0.3%	-9.3%	-5.0%		-6.9%

1. Marketable securities tax (MST) prior to 2006/07 and Uncertificated securities tax (UST) prior to 1 July 2008.

Table A1.6.1: Domestic taxes on goods and services, 2004/05 – 2009/10

R million	Domestic taxes on goods and services										Total
	Value-added tax	Specific excise duties	Ad valorem excise duties	Levies on fuel	Air passenger departure tax	Levy on plastic bags	Electricity levy	Other ¹			
2004/05	98 158	13 067	1 015	19 190	412	41	–	97			131 981
2005/06	114 352	14 547	1 157	20 507	458	61	–	142			151 224
2006/07	134 463	16 369	1 283	21 845	485	75	–	152			174 671
2007/08	150 443	18 218	1 480	23 741	541	86	–	181			194 690
2008/09	154 343	20 185	1 170	24 884	549	79	–	207			201 416
2009/10	147 941	21 289	1 276	28 833	580	111	3 342	295			203 667
Percentage of total											
2004/05	74.4%	9.9%	0.8%	14.5%	0.3%	0.0%	0.0%	0.1%			100.0%
2005/06	75.6%	9.6%	0.8%	13.6%	0.3%	0.0%	0.0%	0.1%			100.0%
2006/07	77.0%	9.4%	0.7%	12.5%	0.3%	0.0%	0.0%	0.1%			100.0%
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.0%	0.0%	0.1%			100.0%
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.0%	0.0%	0.1%			100.0%
2009/10	72.6%	10.5%	0.6%	14.2%	0.3%	0.1%	1.6%	0.1%			100.0%
Percentage year-on-year growth											
2004/05	21.7%	15.0%	-0.1%	15.2%	12.3%						19.9%
2005/06	16.5%	11.3%	14.0%	6.9%	11.2%	48.9%					14.6%
2006/07	17.6%	12.5%	10.8%	6.5%	5.8%	22.4%					15.5%
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	14.9%					11.5%
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	-9.0%					3.5%
2009/10	-4.1%	5.5%	9.1%	15.9%	5.6%	40.7%					1.1%

1. Includes Universal Service Fund and Incandescent light bulb levy. Turnover tax for small businesses is also included as from 2009/10.

Table A1.6.2: Value-added tax (VAT), 2004/05 – 2009/10

R million	VAT					Total (Net)
	Domestic VAT	VAT on imports	Gross	VAT Refunds		
2004/05	110 167	43 466	153 633	-55 475	98 158	
2005/06	125 756	50 261	176 017	-61 666	114 352	
2006/07	144 884	66 917	211 801	-77 338	134 463	
2007/08	171 619	77 929	249 548	-99 105	150 443	
2008/09	187 171	92 010	279 181	-124 838	154 343	
2009/10	195 050	70 320	265 370	-117 428	147 941	
Percentage of total						
2004/05	71.7%	28.3%	100.0%	-36.1%	63.9%	
2005/06	71.4%	28.6%	100.0%	-35.0%	65.0%	
2006/07	68.4%	31.6%	100.0%	-36.5%	63.5%	
2007/08	68.8%	31.2%	100.0%	-39.7%	60.3%	
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%	
2009/10	73.5%	26.5%	100.0%	-44.3%	55.7%	
Percentage year-on-year growth						
2004/05	14.3%	17.6%	15.2%	5.3%	21.7%	
2005/06	14.2%	15.6%	14.6%	11.2%	16.5%	
2006/07	15.2%	33.1%	20.3%	25.4%	17.6%	
2007/08	18.5%	16.5%	17.8%	28.1%	11.9%	
2008/09	9.1%	18.1%	11.9%	26.0%	2.6%	
2009/10	4.2%	-23.6%	-4.9%	-5.9%	-4.1%	

Table A2.1.1: Assessed individual taxpayers. Taxable income and tax assessed by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
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: < 0	88 205	-14 892	1	86 571	-15 685	2	76 681	-16 592	1	69 938	-18 425	0
B: = 0	263 189	–	13	214 432	–	9	141 047	–	10	119 999	–	3
C: 1 – 20 000	186 551	1 903	8	157 281	1 593	3	117 798	1 171	2	107 292	1 060	1
D: 20 001 – 30 000	119 581	3 048	12	90 961	2 300	3	65 308	1 648	2	59 183	1 489	2
E: 30 001 – 40 000	179 541	6 324	52	136 431	4 897	4	85 624	3 040	3	70 578	2 493	3
F: 40 001 – 50 000	171 563	7 724	285	142 386	6 416	119	118 641	5 318	46	106 591	4 820	16
G: 50 001 – 60 000	178 554	9 864	578	153 885	8 514	379	113 928	6 288	221	106 285	5 884	159
H: 60 001 – 70 000	217 239	14 155	1 109	193 967	12 636	800	128 191	8 353	444	122 407	7 968	371
I: 70 001 – 80 000	258 511	19 431	1 815	219 529	16 493	1 325	140 091	10 515	743	132 876	9 973	616
J: 80 001 – 90 000	245 012	20 788	2 236	239 328	20 324	1 882	157 301	13 393	1 136	138 030	11 738	905
K: 90 000 – 100 000	248 861	23 701	2 924	224 619	21 368	2 184	165 696	15 743	1 499	148 227	14 107	1 253
L: 100 001 – 110 000	222 851	23 341	3 147	234 566	24 593	2 778	174 267	18 326	1 904	161 272	16 921	1 658
M: 110 001 – 120 000	193 728	22 292	3 237	185 806	21 356	2 665	194 422	22 357	2 516	150 696	17 342	1 826
N: 120 001 – 130 000	185 101	23 098	3 544	183 277	22 927	3 095	162 130	20 247	2 490	164 626	20 605	2 341
O: 130 001 – 140 000	142 513	19 219	3 116	160 979	21 698	3 107	157 620	21 284	2 824	172 518	23 268	2 876
P: 140 001 – 150 000	121 457	17 596	3 018	132 488	19 197	2 889	148 718	21 545	3 031	142 880	20 709	2 736
Q: 150 001 – 200 000	365 662	62 992	12 089	409 307	70 392	11 924	469 199	80 664	12 767	547 699	94 458	14 260
R: 200 001 – 300 000	320 695	77 537	18 227	373 053	90 353	18 991	424 607	103 033	20 359	496 795	120 590	22 794
S: 300 001 – 400 000	130 818	44 979	12 440	158 731	54 607	13 747	191 115	65 765	15 659	227 960	78 467	18 062
T: 400 001 – 500 000	62 653	27 842	8 386	80 409	35 746	9 995	99 674	44 352	11 819	120 706	53 766	13 957
U: 500 001 – 750 000	59 118	35 383	11 411	77 817	46 595	14 254	100 516	60 341	17 827	123 444	74 047	21 538
V: 750 001 – 1 000 000	19 911	17 050	5 814	26 038	22 302	7 343	34 582	29 643	9 525	42 095	36 075	11 504
W: 1 000 001 – 2 000 000	18 932	25 304	9 077	25 273	33 831	11 857	33 231	44 413	15 267	39 372	52 450	18 016
X: 2 000 001 – 5 000 000	5 340	15 060	5 732	7 568	21 715	8 150	10 002	28 699	10 670	11 028	31 649	11 768
Y: 5 000 001 +	880	7 809	3 061	1 441	13 329	5 224	2 188	23 007	8 888	2 046	19 069	7 388
Total	4 006 466	511 547	111 330	3 916 143	577 499	122 730	3 512 577	632 551	139 653	3 584 543	700 523	154 053

Excludes SITE only taxpayers.

Table A2.1.2: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
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
A: < 0	2.2%	-2.9%	0.0%	2.2%	-2.7%	0.0%	2.2%	-2.6%	0.0%	2.0%	-2.6%	0.0%
B: = 0	6.6%	0.0%	0.0%	5.5%	0.0%	0.0%	4.0%	0.0%	0.0%	3.3%	0.0%	0.0%
C: 1 – 20 000	4.7%	0.4%	0.0%	4.0%	0.3%	0.0%	3.4%	0.2%	0.0%	3.0%	0.2%	0.0%
D: 20 001 – 30 000	3.0%	0.6%	0.0%	2.3%	0.4%	0.0%	1.9%	0.3%	0.0%	1.7%	0.2%	0.0%
E: 30 001 – 40 000	4.5%	1.2%	0.0%	3.5%	0.8%	0.0%	2.4%	0.5%	0.0%	2.0%	0.4%	0.0%
F: 40 001 – 50 000	4.3%	1.5%	0.3%	3.6%	1.1%	0.1%	3.4%	0.8%	0.0%	3.0%	0.7%	0.0%
G: 50 001 – 60 000	4.5%	1.9%	0.5%	3.9%	1.5%	0.3%	3.2%	1.0%	0.2%	3.0%	0.8%	0.1%
H: 60 001 – 70 000	5.4%	2.8%	1.0%	5.0%	2.2%	0.7%	3.6%	1.3%	0.3%	3.4%	1.1%	0.2%
I: 70 001 – 80 000	6.5%	3.8%	1.6%	5.6%	2.9%	1.1%	4.0%	1.7%	0.5%	3.7%	1.4%	0.4%
J: 80 001 – 90 000	6.1%	4.1%	2.0%	6.1%	3.5%	1.5%	4.5%	2.1%	0.8%	3.9%	1.7%	0.6%
K: 90 000 – 100 000	6.2%	4.6%	2.6%	5.7%	3.7%	1.8%	4.7%	2.5%	1.1%	4.1%	2.0%	0.8%
L: 100 001 – 110 000	5.6%	4.6%	2.8%	6.0%	4.3%	2.3%	5.0%	2.9%	1.4%	4.5%	2.4%	1.1%
M: 110 001 – 120 000	4.8%	4.4%	2.9%	4.7%	3.7%	2.2%	5.5%	3.5%	1.8%	4.2%	2.5%	1.2%
N: 120 001 – 130 000	4.6%	4.5%	3.2%	4.7%	4.0%	2.5%	4.6%	3.2%	1.8%	4.6%	2.9%	1.5%
O: 130 001 – 140 000	3.6%	3.8%	2.8%	4.1%	3.8%	2.5%	4.5%	3.4%	2.0%	4.8%	3.3%	1.9%
P: 140 001 – 150 000	3.0%	3.4%	2.7%	3.4%	3.3%	2.4%	4.2%	3.4%	2.2%	4.0%	3.0%	1.8%
Q: 150 001 – 200 000	9.1%	12.3%	10.9%	10.5%	12.2%	9.7%	13.4%	12.8%	9.1%	15.3%	13.5%	9.3%
R: 200 001 – 300 000	8.0%	15.2%	16.4%	9.5%	15.6%	15.5%	12.1%	16.3%	14.6%	13.9%	17.2%	14.8%
S: 300 001 – 400 000	3.3%	8.8%	11.2%	4.1%	9.5%	11.2%	5.4%	10.4%	11.2%	6.4%	11.2%	11.7%
T: 400 001 – 500 000	1.6%	5.4%	7.5%	2.1%	6.2%	8.1%	2.8%	7.0%	8.5%	3.4%	7.7%	9.1%
U: 500 001 – 750 000	1.5%	6.9%	10.2%	2.0%	8.1%	11.6%	2.9%	9.5%	12.8%	3.4%	10.6%	14.0%
V: 750 001 – 1 000 000	0.5%	3.3%	5.2%	0.7%	3.9%	6.0%	1.0%	4.7%	6.8%	1.2%	5.1%	7.5%
W: 1 000 001 – 2 000 000	0.5%	4.9%	8.2%	0.6%	5.9%	9.7%	0.9%	7.0%	10.9%	1.1%	7.5%	11.7%
X: 2 000 001 – 5 000 000	0.1%	2.9%	5.1%	0.2%	3.8%	6.6%	0.3%	4.5%	7.6%	0.3%	4.5%	7.6%
Y: 5 000 001 +	0.0%	1.5%	2.7%	0.0%	2.3%	4.3%	0.1%	3.6%	6.4%	0.1%	2.7%	4.8%
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 A2.1.3: Assessed individual taxpayers. Taxable income and tax assessed by province, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	341 834	34 423	6 198	326 325	37 545	6 545	288 095	39 505	7 138	297 860	45 023	8 146
Free State	189 885	17 105	3 377	184 516	18 950	3 626	162 792	20 195	4 053	169 008	24 194	4 804
Gauteng	1 548 984	238 317	56 176	1 532 641	274 641	63 508	1 403 468	307 583	73 405	1 434 567	335 330	79 369
KwaZulu-Natal	635 404	74 143	14 994	601 143	81 158	15 949	531 401	86 977	17 799	531 257	96 180	19 725
Limpopo	146 715	14 912	2 760	144 018	16 356	2 865	120 550	17 043	3 137	125 658	20 335	3 816
Mpumalanga	218 482	26 122	5 387	212 631	29 309	5 877	191 407	31 958	6 666	203 178	38 693	8 159
North West	164 253	17 652	3 495	161 279	19 671	3 819	145 188	21 586	4 430	152 238	25 125	5 101
Northern Cape	60 922	5 642	1 149	61 054	6 195	1 190	54 500	6 792	1 367	57 542	8 155	1 611
Western Cape	699 987	83 231	17 793	692 536	93 674	19 350	615 176	100 913	21 658	613 235	107 489	23 322
Total	4 006 466	511 547	111 330	3 916 143	577 499	122 730	3 512 577	632 551	139 653	3 584 543	700 523	154 053
Percentage of total												
Eastern Cape	8.5%	6.7%	5.6%	8.3%	6.5%	5.3%	8.2%	6.2%	5.1%	8.3%	6.4%	5.3%
Free State	4.7%	3.3%	3.0%	4.7%	3.3%	3.0%	4.6%	3.2%	2.9%	4.7%	3.5%	3.1%
Gauteng	38.7%	46.6%	50.5%	39.1%	47.6%	51.7%	40.0%	48.6%	52.6%	40.0%	47.9%	51.5%
KwaZulu-Natal	15.9%	14.5%	13.5%	15.4%	14.1%	13.0%	15.1%	13.8%	12.7%	14.8%	13.7%	12.8%
Limpopo	3.7%	2.9%	2.5%	3.7%	2.8%	2.3%	3.4%	2.7%	2.2%	3.5%	2.9%	2.5%
Mpumalanga	5.5%	5.1%	4.8%	5.4%	5.1%	4.8%	5.4%	5.1%	4.8%	5.7%	5.5%	5.3%
North West	4.1%	3.5%	3.1%	4.1%	3.4%	3.1%	4.1%	3.4%	3.2%	4.2%	3.6%	3.3%
Northern Cape	1.5%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.2%	1.0%
Western Cape	17.5%	16.3%	16.0%	17.7%	16.2%	15.8%	17.5%	16.0%	15.5%	17.1%	15.3%	15.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.1.4: Assessed individual taxpayers. Taxable income and tax assessed by age group, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Age group (years)	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)
Below 18	19 886	844	124	19 101	990	141	18 059	1 223	199	16 804	1 205	187
18 - 24	129 906	8 797	1 160	138 018	10 266	1 249	114 706	10 541	1 390	119 432	11 971	1 552
25 - 34	913 875	109 886	21 196	897 907	120 951	22 336	782 896	127 057	24 319	819 132	143 765	27 479
35 - 44	1 180 487	168 225	37 168	1 146 047	187 297	40 430	1 011 380	201 510	45 177	1 022 240	222 490	49 906
45 - 54	922 367	134 174	31 532	903 020	152 971	35 102	822 047	170 108	40 301	834 820	186 362	44 205
55 - 64	527 284	66 558	16 146	514 038	78 640	18 802	479 856	90 025	22 121	488 030	98 940	23 979
65 and older	312 661	23 063	4 003	298 012	26 383	4 672	283 633	32 089	6 146	284 085	35 789	6 746
Total	4 006 466	511 547	111 330	3 916 143	577 499	122 730	3 512 577	632 551	139 653	3 584 543	700 523	154 053
Percentage of total												
Below 18	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
18 - 24	3.2%	1.7%	1.0%	3.5%	1.8%	1.0%	3.3%	1.7%	1.0%	3.3%	1.7%	1.0%
25 - 34	22.8%	21.5%	19.0%	22.9%	20.9%	18.2%	22.3%	20.1%	17.4%	22.9%	20.5%	17.8%
35 - 44	29.5%	32.9%	33.4%	29.3%	32.4%	32.9%	28.8%	31.9%	32.3%	28.5%	31.8%	32.4%
45 - 54	23.0%	26.2%	28.3%	23.1%	26.5%	28.6%	23.4%	26.9%	28.9%	23.3%	26.6%	28.7%
55 - 64	13.2%	13.0%	14.5%	13.1%	13.6%	15.3%	13.7%	14.2%	15.8%	13.6%	14.1%	15.6%
65 and older	7.8%	4.5%	3.6%	7.6%	4.6%	3.8%	8.1%	5.1%	4.4%	7.9%	5.1%	4.4%
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 A2.1.5: Assessed individual taxpayers. Taxable income and tax assessed by gender, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Gender	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)
Female	1 676 631	168 903	29 424	1 670 628	191 989	32 325	1 519 654	209 808	37 002	1 577 732	239 545	42 831
Male	2 329 835	342 645	81 906	2 245 515	385 510	90 404	1 992 923	422 743	102 651	2 006 811	460 977	111 222
Total	4 006 466	511 547	111 330	3 916 143	577 499	122 730	3 512 577	632 551	139 653	3 584 543	700 523	154 053
Percentage of total												
Female	41.8%	33.0%	26.4%	42.7%	33.2%	26.3%	43.3%	33.2%	26.5%	44.0%	34.2%	27.8%
Male	58.2%	67.0%	73.6%	57.3%	66.8%	73.7%	56.7%	66.8%	73.5%	56.0%	65.8%	72.2%
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 A2.1.6. Percentage of assessed individual taxpayers by taxable income group and gender, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
	Females	Males	Total	Females	Males	Total	Females	Males	Total	Females	Males	Total
A: < 0	31.5%	68.5%	100.0%	32.3%	67.7%	100.0%	32.3%	67.7%	100.0%	33.7%	66.3%	100.0%
B: = 0	42.1%	57.9%	100.0%	43.4%	56.6%	100.0%	44.8%	55.2%	100.0%	46.3%	53.7%	100.0%
C: 1 – 20 000	47.8%	52.2%	100.0%	49.1%	50.9%	100.0%	50.2%	49.8%	100.0%	49.8%	50.2%	100.0%
D: 20 001 – 30 000	46.8%	53.2%	100.0%	47.7%	52.3%	100.0%	48.5%	51.5%	100.0%	49.2%	50.8%	100.0%
E: 30 001 – 40 000	47.1%	52.9%	100.0%	47.4%	52.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%
F: 40 001 – 50 000	47.7%	52.3%	100.0%	48.9%	51.1%	100.0%	48.4%	51.6%	100.0%	48.3%	51.7%	100.0%
G: 50 001 – 60 000	47.2%	52.8%	100.0%	49.1%	50.9%	100.0%	50.7%	49.3%	100.0%	50.9%	49.1%	100.0%
H: 60 001 – 70 000	47.7%	52.3%	100.0%	48.2%	51.8%	100.0%	49.5%	50.5%	100.0%	50.7%	49.3%	100.0%
I: 70 001 – 80 000	49.3%	50.7%	100.0%	49.5%	50.5%	100.0%	50.2%	49.8%	100.0%	50.0%	50.0%	100.0%
J: 80 001 – 90 000	49.4%	50.6%	100.0%	50.2%	49.8%	100.0%	52.1%	47.9%	100.0%	50.5%	49.5%	100.0%
K: 90 000 – 100 000	52.1%	47.9%	100.0%	51.6%	48.4%	100.0%	51.4%	48.6%	100.0%	51.0%	49.0%	100.0%
L: 100 001 – 110 000	49.6%	50.4%	100.0%	53.8%	46.2%	100.0%	54.6%	45.4%	100.0%	51.3%	48.7%	100.0%
M: 110 001 – 120 000	44.7%	55.3%	100.0%	47.7%	52.3%	100.0%	55.6%	44.4%	100.0%	51.2%	48.8%	100.0%
N: 120 001 – 130 000	42.8%	57.2%	100.0%	46.8%	53.2%	100.0%	50.2%	49.8%	100.0%	54.8%	45.2%	100.0%
O: 130 001 – 140 000	42.6%	57.4%	100.0%	43.1%	56.9%	100.0%	47.8%	52.2%	100.0%	56.0%	44.0%	100.0%
P: 140 001 – 150 000	41.2%	58.8%	100.0%	42.9%	57.1%	100.0%	45.2%	54.8%	100.0%	49.3%	50.7%	100.0%
Q: 150 001 – 200 000	34.7%	65.3%	100.0%	38.8%	61.2%	100.0%	42.9%	57.1%	100.0%	45.6%	54.4%	100.0%
R: 200 001 – 300 000	27.2%	72.8%	100.0%	30.0%	70.0%	100.0%	33.9%	66.1%	100.0%	38.8%	61.2%	100.0%
S: 300 001 – 400 000	23.7%	76.3%	100.0%	26.2%	73.8%	100.0%	27.7%	72.3%	100.0%	30.4%	69.6%	100.0%
T: 400 001 – 500 000	20.7%	79.3%	100.0%	23.2%	76.8%	100.0%	25.4%	74.6%	100.0%	26.6%	73.4%	100.0%
U: 500 001 – 750 000	17.1%	82.9%	100.0%	19.4%	80.6%	100.0%	21.1%	78.9%	100.0%	22.5%	77.5%	100.0%
V: 750 001 – 1 000 000	13.8%	86.2%	100.0%	15.7%	84.3%	100.0%	16.8%	83.2%	100.0%	17.6%	82.4%	100.0%
W: 1 000 001 – 2 000 000	10.2%	89.8%	100.0%	11.9%	88.1%	100.0%	13.9%	86.1%	100.0%	14.2%	85.8%	100.0%
X: 2 000 001 – 5 000 000	6.7%	93.3%	100.0%	7.8%	92.2%	100.0%	9.7%	90.3%	100.0%	9.6%	90.4%	100.0%
Y: 5 000 001 +	5.5%	94.5%	100.0%	5.5%	94.5%	100.0%	7.8%	92.2%	100.0%	7.0%	93.0%	100.0%
Total	41.8%	58.2%	100.0%	42.7%	57.3%	100.0%	43.3%	56.7%	100.0%	44.0%	56.0%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [94.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross								
3601 Income (Salaries and wages, remuneration)	2 921 397	325 743	2 975 456	371 410	2 671 372	388 177	2 799 650	452 706
3603 Pension income (only taxable portion)	262 467	17 369	239 120	17 488	239 846	18 874	251 343	20 462
3605 Annual payment (bonus, leave pay etc.)	2 369 549	48 471	2 368 400	55 023	2 208 413	62 004	2 310 971	69 234
3606 Commission	229 694	20 124	226 585	22 954	227 357	24 746	219 176	24 255
3607 Overtime	953 921	14 613	965 470	16 457	904 541	17 305	997 971	20 091
3610 Annuity from a retirement annuity fund	234 012	5 990	222 091	6 640	278 763	8 637	278 723	9 065
3616 Independent contractors	29 951	2 730	31 010	3 468	45 981	4 451	49 525	5 201
3615 Director's income	164 782	30 061	112 566	24 743	137 426	33 324	125 186	34 013
Taxable portion only								
4201 Local interest	168 707	5 711	177 297	7 340	208 947	11 179	260 042	17 338
4210 Profit - Local rental	103 271	2 667	70 931	2 068	63 108	2 102	63 628	2 269
4211 Loss - Local rental	39 784	-645	36 678	-766	41 075	-1 160	48 174	-1 659
4218 Foreign interest	25 532	610	24 125	748	23 998	896	23 162	830
4250 Capital gain - Local	85 863	4 800	89 580	6 804	87 586	11 178	54 747	6 960
4252 Capital gain - Foreign	1 927	145	3 636	297	3 690	329	2 686	271
Total		478 390		534 674		582 041		661 037
Percentage of total								
Gross								
3601 Income (Salaries and wages, remuneration)		68.1%		69.5%		66.7%		68.5%
3603 Pension income (only taxable portion)		3.6%		3.3%		3.2%		3.1%
3605 Annual payment (bonus, leave pay etc.)		10.1%		10.3%		10.7%		10.5%
3606 Commission		4.2%		4.3%		4.3%		3.7%
3607 Overtime		3.1%		3.1%		3.0%		3.0%
3610 Annuity from a retirement annuity fund		1.3%		1.2%		1.5%		1.4%
3616 Independent contractors		0.6%		0.6%		0.8%		0.8%
3615 Director's income		6.3%		4.6%		5.7%		5.1%
Taxable portion only								
4201 Local interest		1.2%		1.4%		1.9%		2.6%
4210 Profit - Local rental		0.6%		0.4%		0.4%		0.3%
4211 Loss - Local rental		-0.1%		-0.1%		-0.2%		-0.3%
4218 Foreign interest		0.1%		0.1%		0.2%		0.1%
4250 Capital gain - Local		1.0%		1.3%		1.9%		1.1%
4252 Capital gain - Foreign		0.0%		0.1%		0.1%		0.0%
Total		100.0%		100.0%		100.0%		100.0%

Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
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	524 620	13 090	463 850	14 233	374 833	15 612	354 467	16 783
Agriculture, forestry and fishing	78 817	2 101	82 156	2 496	66 261	2 782	60 909	2 947
Bricks, ceramic, glass, cement and similar products	7 357	262	9 266	397	7 776	431	7 452	441
Catering and accommodation	19 123	373	19 790	495	15 839	517	14 853	539
Chemicals and chemical, rubber and plastic products	20 967	854	28 331	1 380	25 179	1 539	24 518	1 714
Clothing and footwear	11 298	283	14 561	461	10 794	490	9 927	453
Coal and petroleum products	23 957	1 365	24 814	1 587	21 760	1 812	21 180	2 113
Construction	48 040	1 400	60 480	2 374	53 197	2 903	49 593	3 352
Educational services	315 067	5 818	345 410	6 385	297 835	6 515	293 144	7 733
Electricity, gas and water	46 503	1 689	50 971	1 943	43 927	2 120	42 874	2 545
Financing, insurance, real estate and business services	863 417	23 560	765 974	29 312	637 096	32 992	602 083	33 986
Food, drink and tobacco	39 729	1 555	44 445	1 851	36 564	2 016	35 266	2 044
Leather, leather goods and fur (excl. footwear and clothing)	1 499	42	1 749	58	1 435	66	1 354	65
Long term insurance	348 632	7 447	439 261	8 839	364 814	9 321	363 085	10 959
Machinery and related items	16 856	576	23 051	937	19 661	1 015	18 882	1 162
Medical, dental and other health and veterinary services	159 479	4 529	166 512	5 357	140 845	5 624	137 772	6 318
Metal	43 622	1 501	54 109	2 119	44 996	2 414	43 657	2 704
Mining and quarrying	84 756	4 274	99 683	5 807	85 437	6 681	81 590	7 361
Other manufacturing industries	113 378	3 556	109 500	3 789	89 790	4 139	87 148	4 520
Paper, printing and publishing	30 309	1 020	34 506	1 277	28 757	1 379	27 823	1 386
Personal and household services	37 542	191	27 263	358	21 503	394	19 617	438
Recreation and cultural services	17 970	522	19 089	627	16 820	706	15 089	691
Research and scientific institutes	11 421	428	13 518	568	11 952	640	11 711	723
Retail trade	172 213	2 630	242 375	3 018	253 500	4 503	202 574	5 336
Scientific, optical and similar equipment	2 950	123	4 256	225	3 841	258	3 709	292
Social and related community services	51 137	1 040	65 594	1 300	54 854	1 362	54 252	1 546
Specialised repair services	13 186	276	16 964	446	14 354	470	13 527	523
Textiles	6 144	152	7 519	224	5 728	228	5 375	224
Transport equipment	5 461	170	10 486	350	8 328	373	8 123	406
Transport, storage and communications	151 989	4 479	140 359	4 746	116 561	5 236	111 866	5 500
Vehicles, parts and accessories	49 717	1 728	60 431	2 331	50 013	2 419	48 443	2 447
Wholesale trade	18 515	613	23 971	1 055	21 023	1 177	20 081	1 239
Wood, wood products and furniture	8 214	206	10 501	326	8 319	344	7 851	332
Other ¹	662 581	23 479	435 398	16 058	558 985	21 175	784 748	25 231
Total	4 006 466	111 330	3 916 143	122 730	3 512 577	139 653	3 584 543	154 053

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

Table A2.3.2: Assessed individual taxpayers: Tax assessed by sector, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [94.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services	13.1%	11.8%	11.8%	11.6%	10.7%	11.2%	9.9%	10.9%
Agriculture, forestry and fishing	2.0%	1.9%	2.1%	2.0%	1.9%	2.0%	1.7%	1.9%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%
Catering and accommodation	0.5%	0.3%	0.5%	0.4%	0.5%	0.4%	0.4%	0.4%
Chemicals and chemical, rubber and plastic products	0.5%	0.8%	0.7%	1.1%	0.7%	1.1%	0.7%	1.1%
Clothing and footwear	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%
Coal and petroleum products	0.6%	1.2%	0.6%	1.3%	0.6%	1.3%	0.6%	1.4%
Construction	1.2%	1.3%	1.5%	1.9%	1.5%	2.1%	1.4%	2.2%
Educational services	7.9%	5.2%	8.8%	5.2%	8.5%	4.7%	8.2%	5.0%
Electricity, gas and water	1.2%	1.5%	1.3%	1.6%	1.3%	1.5%	1.2%	1.7%
Financing, insurance, real estate and business services	21.6%	21.2%	19.6%	23.9%	18.1%	23.6%	16.8%	22.1%
Food, drink and tobacco	1.0%	1.4%	1.1%	1.5%	1.0%	1.4%	1.0%	1.3%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	8.7%	6.7%	11.2%	7.2%	10.4%	6.7%	10.1%	7.1%
Machinery and related items	0.4%	0.5%	0.6%	0.8%	0.6%	0.7%	0.5%	0.8%
Medical, dental and other health and veterinary services	4.0%	4.1%	4.3%	4.4%	4.0%	4.0%	3.8%	4.1%
Metal	1.1%	1.3%	1.4%	1.7%	1.3%	1.7%	1.2%	1.8%
Mining and quarrying	2.1%	3.8%	2.5%	4.7%	2.4%	4.8%	2.3%	4.8%
Other manufacturing industries	2.8%	3.2%	2.8%	3.1%	2.6%	3.0%	2.4%	2.9%
Paper, printing and publishing	0.8%	0.9%	0.9%	1.0%	0.8%	1.0%	0.8%	0.9%
Personal and household services	0.9%	0.2%	0.7%	0.3%	0.6%	0.3%	0.5%	0.3%
Recreation and cultural services	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%
Research and scientific institutes	0.3%	0.4%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%
Retail trade	4.3%	2.4%	6.2%	2.5%	7.2%	3.2%	5.7%	3.5%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
Social and related community services	1.3%	0.9%	1.7%	1.1%	1.6%	1.0%	1.5%	1.0%
Specialised repair services	0.3%	0.2%	0.4%	0.4%	0.4%	0.3%	0.4%	0.3%
Textiles	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.2%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%
Transport, storage and communications	3.8%	4.0%	3.6%	3.9%	3.3%	3.7%	3.1%	3.6%
Vehicles, parts and accessories	1.2%	1.6%	1.5%	1.9%	1.4%	1.7%	1.4%	1.6%
Wholesale trade	0.5%	0.6%	0.6%	0.9%	0.6%	0.6%	0.6%	0.8%
Wood, wood products and furniture	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
Other	16.5%	21.1%	11.1%	13.1%	15.9%	15.2%	21.9%	16.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.3.3: Assessed individual taxpayers. Tax assessed by economic activity, 2006 – 2009

Tax year	2006 [90,2% assessed]		2007 [84,9% assessed]		2008 [75,3% assessed]		2009 [69,0% assessed]	
Economic activity ¹	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Primary sector								
Agriculture, forestry and fishing	78 817	2 101	82 156	2 496	66 261	2 782	60 909	2 947
Mining and quarrying	84 756	4 274	99 683	5 807	85 437	6 681	81 590	7 361
Secondary sector								
Construction	48 040	1 400	60 480	2 374	53 197	2 903	49 593	3 352
Electricity, gas and water	46 503	1 689	50 971	1 943	43 927	2 120	42 874	2 545
Manufacturing	331 741	11 665	377 094	14 980	312 928	16 502	302 265	17 854
Bricks, ceramic, glass, cement and similar products	7 357	262	9 266	397	7 776	431	7 452	441
Chemicals and chemical, rubber and plastic products	20 967	854	28 331	1 380	25 179	1 539	24 518	1 714
Clothing and footwear	11 298	283	14 561	461	10 794	490	9 927	453
Coal and petroleum products	23 957	1 365	24 814	1 587	21 760	1 812	21 180	2 113
Food, drink and tobacco	39 729	1 555	44 445	1 851	36 564	2 016	35 266	2 044
Leather, leather goods and fur (excl. footwear and clothing)	1 499	42	1 749	58	1 435	66	1 354	65
Machinery and related items	16 856	576	23 051	937	19 661	1 015	18 882	1 162
Metal	43 622	1 501	54 109	2 119	44 996	2 414	43 657	2 704
Other manufacturing industries	113 378	3 556	109 500	3 789	89 790	4 139	87 148	4 520
Paper, printing and publishing	30 309	1 020	34 506	1 277	28 757	1 379	27 823	1 386
Scientific, optical and similar equipment	2 950	123	4 256	225	3 841	258	3 709	292
Textiles	6 144	152	7 519	224	5 728	228	5 375	224
Transport equipment	5 461	170	10 486	350	8 328	373	8 123	406
Wood, wood products and furniture	8 214	206	10 501	326	8 319	344	7 851	332
Tertiary sector								
Community, social and personal services								
Educational services	581 195	12 100	623 868	14 028	531 857	14 602	519 874	16 726
Medical, dental and other health and veterinary services	315 067	5 818	345 410	6 385	287 835	6 515	283 144	7 733
Personal and household services	159 479	4 529	166 512	5 357	140 845	5 624	137 772	6 318
Recreation and cultural services	37 542	191	27 263	358	21 503	394	19 617	438
Social and related community services	17 970	522	19 089	627	16 820	706	15 089	691
Financial intermediation, insurance, real-estate and business services	51 137	1 040	65 594	1 300	54 854	1 362	54 252	1 546
Agencies and other services	1 748 090	44 525	1 682 603	52 952	1 388 695	58 565	1 331 346	62 451
Financing, insurance, real estate and business services	524 620	13 090	463 850	14 233	374 833	15 612	354 467	16 783
Long term insurance	863 417	23 560	765 974	29 312	637 096	32 992	602 083	33 986
Research and scientific institutes	348 632	7 447	439 261	8 839	364 814	9 321	363 085	10 959
Transport, storage and communications	11 421	428	13 518	568	11 952	640	11 711	723
Wholesale and retail trade, catering and accommodation	151 989	4 479	140 359	4 746	116 561	5 236	111 866	5 500
Catering and accommodation	272 754	5 619	363 531	7 345	354 729	9 086	299 478	10 084
Retail trade	19 123	373	19 790	495	15 839	517	14 853	539
Specialised repair services	172 213	2 630	242 375	3 018	253 500	4 503	202 574	5 336
Vehicles, parts and accessories	13 186	276	16 964	446	14 354	470	13 527	523
Wholesale trade	49 717	1 728	60 431	2 331	50 013	2 419	48 443	2 447
Other ²	18 515	613	23 971	1 055	21 023	1 177	20 081	1 239
Total	4 006 466	111 330	3 916 143	122 730	3 512 577	139 653	3 564 543	154 053

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

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

Table A2.3.4: Assessed individual taxpayers: Tax assessed by sector as on IRP5 forms, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
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	498 904	12 661	449 265	13 977	364 186	15 353	345 326	16 527
Agriculture, forestry and fishing	31 619	1 013	51 908	1 752	43 183	1 971	41 039	2 132
Bricks, ceramic, glass, cement and similar products	6 852	256	8 937	392	7 484	426	7 207	435
Catering and accommodation	11 883	305	15 087	453	11 799	477	11 360	497
Chemicals and chemical, rubber and plastic products	20 529	845	28 058	1 375	24 877	1 531	24 247	1 705
Clothing and footwear	10 076	270	13 785	451	10 133	482	9 351	444
Coal and petroleum products	23 874	1 362	24 762	1 586	21 697	1 811	21 127	2 112
Construction	35 530	1 213	52 534	2 262	45 738	2 791	43 404	3 241
Educational services	311 033	5 765	343 073	6 362	295 579	6 491	291 111	7 704
Electricity, gas and water	45 802	1 681	50 547	1 937	43 575	2 115	42 566	2 540
Financing, insurance, real estate and business services	812 701	21 569	735 843	28 137	610 085	31 789	578 408	32 877
Food, drink and tobacco	38 175	1 534	43 414	1 837	35 521	2 000	34 378	2 029
Leather, leather goods and fur (excl. footwear and clothing)	1 403	41	1 698	57	1 367	65	1 297	64
Long term insurance	348 610	7 446	439 249	8 839	364 801	9 320	363 074	10 959
Machinery and related items	15 567	549	22 213	916	18 813	994	18 144	1 140
Medical, dental and other health and veterinary services	144 062	3 434	157 652	4 708	133 226	5 036	130 954	5 728
Metal	42 252	1 479	53 249	2 102	44 152	2 395	42 935	2 684
Mining and quarrying	84 515	4 251	99 568	5 794	85 299	6 676	81 479	7 354
Other manufacturing industries	111 562	3 524	108 361	3 771	88 785	4 119	86 278	4 499
Paper, printing and publishing	29 190	1 000	33 811	1 265	28 097	1 366	27 250	1 373
Personal and household services	29 237	145	21 834	331	16 624	367	15 309	409
Recreation and cultural services	14 218	434	16 743	584	14 736	655	13 237	650
Research and scientific institutes	11 196	421	13 371	563	11 743	634	11 532	717
Retail trade	134 700	2 204	217 341	2 725	232 399	4 223	184 914	5 065
Scientific, optical and similar equipment	2 850	121	4 187	223	3 768	255	3 649	290
Social and related community services	51 120	1 040	65 586	1 300	54 846	1 362	54 245	1 546
Specialised repair services	9 195	241	14 479	424	12 131	448	11 604	502
Textiles	5 753	148	7 248	220	5 484	224	5 167	221
Transport equipment	5 307	168	10 332	348	8 013	372	7 888	404
Transport, storage and communications	124 314	4 291	124 644	4 646	104 024	5 104	101 071	5 413
Vehicles, parts and accessories	47 512	1 696	59 033	2 310	48 585	2 403	47 218	2 432
Wholesale trade	16 122	563	22 335	1 019	19 126	1 128	18 510	1 207
Wood, wood products and furniture	7 045	195	9 777	320	7 592	334	7 239	326
Other ¹	337 654	16 795	282 966	12 105	318 029	14 422	559 474	18 293
Total	3 420 362	98 661	3 602 890	115 093	3 135 497	129 143	3 241 992	143 518

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

Table A2.4.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2006 – 2009

Sector	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
	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	25 716	1 756	428	14 535	1 008	256	10 647	1 017	259	9 141	985	256
Agriculture, forestry and fishing ¹	47 198	-3 024	1 088	30 248	-2 704	744	23 078	-1 605	811	19 870	-1 164	816
Bricks, ceramic, glass, cement and similar products	505	27	7	329	23	5	292	18	5	245	19	7
Catering and accommodation	7 240	245	67	4 703	144	42	4 040	125	40	3 493	145	42
Chemicals and chemical, rubber and plastic products	438	37	9	273	20	5	302	29	7	271	31	9
Clothing and footwear	1 222	63	13	776	45	10	661	38	8	576	42	9
Coal and petroleum products	83	7	3	52	3	1	63	4	1	53	4	1
Construction	12 510	756	187	7 946	450	113	7 459	414	112	6 189	409	112
Educational services	4 034	279	53	2 337	141	23	2 256	149	24	2 033	164	30
Electricity, gas and water	701	39	8	424	30	6	352	21	5	308	23	5
Financing, insurance, real estate and business services	50 716	6 951	1 991	30 131	4 184	1 175	27 011	4 320	1 203	23 675	3 950	1 109
Food, drink and tobacco	1 554	88	21	1 031	55	14	1 043	60	15	888	57	15
Food, leather goods and fur (excl. footwear and clothing)	96	4	1	51	4	1	68	5	1	57	5	1
Long term insurance	22	2	0	12	1	0	13	0	0	11	1	0
Machinery and related items	1 289	104	27	838	74	21	848	74	21	738	82	22
Medical, dental and other health and veterinary services	15 417	3 685	1 095	8 860	2 253	649	7 619	2 059	587	6 818	2 047	590
Metal	1 370	91	22	860	67	17	844	72	19	722	75	20
Mining and quarrying	241	20	23	115	36	13	138	9	5	111	18	7
Other manufacturing industries	1 816	101	32	1 139	63	18	1 005	75	20	870	73	21
Paper, printing and publishing	1 119	88	20	695	55	12	660	57	12	573	59	13
Personal and household services	8 305	331	46	5 429	217	27	4 879	224	27	4 308	225	28
Recreation and cultural services	3 752	320	87	2 346	136	43	2 084	149	51	1 852	119	41
Research and scientific institutes	225	31	8	147	21	5	209	28	6	179	29	7
Retail trade	37 513	2 009	426	25 034	1 394	292	21 101	1 284	280	17 660	1 217	272
Scientific, optical and similar equipment	100	10	2	69	8	2	73	9	2	60	8	2
Social and related community services	17	1	0	8	0	0	8	1	0	7	1	0
Specialised repair services	3 991	190	34	2 485	104	21	2 223	119	22	1 923	112	21
Textiles	391	18	4	271	13	3	244	13	3	208	11	2
Transport equipment	154	4	2	154	-1	1	315	0	1	235	2	2
Transport, storage and communications	27 675	882	188	15 715	515	100	12 537	508	132	10 795	378	87
Vehicles, parts and accessories	2 205	143	32	1 398	80	20	1 428	71	17	1 225	66	15
Wholesale trade	2 393	191	50	1 636	136	37	1 897	186	49	1 571	132	32
Wood, wood products and furniture	1 169	54	12	724	27	6	727	42	10	612	25	6
Total	261 177	15 504	5 985	160 821	8 604	3 685	136 124	9 575	3 788	117 277	9 350	3 598
Total ≤ 0 taxable income	56 255	-10 005	2	52 980	-9 469	-	32 155	-6 401	1	15 365	-3 163	-
Total > 0 taxable income	204 922	25 509	5 983	107 841	18 074	3 685	103 969	15 976	3 757	101 912	12 514	3 598
Total	261 177	15 504	5 985	160 821	8 604	3 685	136 124	9 575	3 758	117 277	9 350	3 598
Percentage												
Total ≤ 0 taxable income	21.5%			32.9%			23.6%			13.1%		
Total > 0 taxable income	78.5%			67.1%			76.4%			86.9%		
Total	100.0%			100.0%			100.0%			100.0%		

¹ Includes assessed losses of farmers.

Table A2.4.2: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Sector	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
Agencies and other services	9.8%	11.3%	7.2%	9.1%	11.7%	6.9%	7.8%	10.6%	6.9%	7.8%	10.5%	7.1%
Agriculture, forestry and fishing	18.1%	-19.5%	18.2%	18.8%	-31.4%	20.2%	17.0%	-16.8%	21.6%	16.9%	-12.5%	22.7%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.1%	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Catering and accommodation	2.8%	1.6%	1.1%	2.9%	1.7%	1.2%	3.0%	1.3%	1.1%	3.0%	1.5%	1.2%
Chemicals and chemical, rubber and plastic products	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Clothing and footwear	0.5%	0.4%	0.2%	0.5%	0.5%	0.3%	0.5%	0.4%	0.2%	0.5%	0.4%	0.2%
Coal and petroleum products	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction	4.8%	4.9%	3.1%	4.9%	5.2%	3.1%	5.5%	4.3%	3.0%	5.3%	4.4%	3.1%
Educational services	1.5%	1.8%	0.9%	1.5%	1.6%	0.6%	1.7%	1.6%	0.7%	1.7%	1.8%	0.8%
Electricity, gas and water	0.3%	0.3%	0.1%	0.3%	0.3%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%
Financing, insurance, real estate and business services	19.4%	44.8%	33.3%	18.7%	48.6%	31.9%	19.8%	45.1%	32.0%	20.2%	42.2%	30.8%
Food, drink and tobacco	0.6%	0.6%	0.4%	0.6%	0.6%	0.4%	0.8%	0.6%	0.4%	0.8%	0.6%	0.4%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.5%	0.7%	0.4%	0.5%	0.9%	0.6%	0.6%	0.8%	0.6%	0.6%	0.9%	0.6%
Medical, dental and other health and veterinary services	5.9%	23.8%	18.3%	5.5%	26.2%	17.6%	5.6%	21.5%	15.6%	5.8%	21.9%	16.4%
Metal	0.5%	0.6%	0.4%	0.5%	0.8%	0.5%	0.6%	0.8%	0.5%	0.6%	0.8%	0.5%
Mining and quarrying	0.1%	0.1%	0.4%	0.1%	0.4%	0.4%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
Other manufacturing industries	0.7%	0.6%	0.5%	0.7%	0.7%	0.5%	0.7%	0.8%	0.5%	0.7%	0.8%	0.6%
Paper, printing and publishing	0.4%	0.6%	0.3%	0.4%	0.6%	0.3%	0.5%	0.6%	0.3%	0.5%	0.6%	0.4%
Personal and household services	3.2%	2.1%	0.8%	3.4%	2.5%	0.7%	3.6%	2.3%	0.7%	3.7%	2.4%	0.8%
Recreation and cultural services	1.4%	2.1%	1.5%	1.5%	1.6%	1.2%	1.5%	1.6%	1.4%	1.6%	1.1%	1.1%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Retail trade	14.4%	13.0%	7.1%	15.6%	16.2%	7.9%	15.5%	13.4%	7.4%	15.1%	13.0%	7.5%
Scientific, optical and similar equipment	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	1.5%	1.2%	0.6%	1.5%	1.2%	0.6%	1.6%	1.2%	0.6%	1.6%	1.2%	0.6%
Textiles	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.0%	0.0%	0.1%	-0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Transport, storage and communications	10.6%	5.7%	3.1%	9.8%	6.0%	2.7%	9.2%	5.3%	3.5%	9.2%	4.0%	2.4%
Vehicles, parts and accessories	0.8%	0.9%	0.5%	0.9%	0.9%	0.6%	1.0%	0.7%	0.4%	1.0%	0.7%	0.4%
Wholesale trade	0.9%	1.2%	0.8%	1.0%	1.6%	1.0%	1.4%	1.9%	1.3%	1.3%	1.4%	0.9%
Wood, wood products and furniture	0.4%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.4%	0.3%	0.5%	0.3%	0.2%
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 A2.5.1: Assessed individual taxpayers: Allowances, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Allowance ¹	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travelling allowance	620 596	29 320	603 136	29 830	578 779	30 420	562 634	31 552
3702 Reimbursive travel allowance - taxable	113 409	1 334	115 395	1 622	123 816	1 863	136 779	2 395
3704 Subsistence allowance (local) - taxable	43 825	213	40 961	202	41 238	204	43 246	209
3706 Entertainment allowance	4 724	17	3 343	14	2 091	8	1 600	6
3707 Share options exercised	27 971	4 758	41 619	8 002	55 812	10 857	31 644	5 603
3708 Public office allowance	5 939	226	6 330	239	4 435	243	4 141	301
3710 Tool allowance	5 689	11	5 613	16	4 710	12	4 627	13
3711 Computer allowance	15 258	72	14 754	79	14 030	75	14 026	77
3712 Telephone/Cell phone allowance	103 791	409	114 755	481	118 920	526	143 348	628
3713 Other allowances - taxable	1 136 746	11 578	1 190 204	13 554	1 134 778	16 038	1 229 784	20 297
Total		47 941		54 040		60 245		61 081
Percentage of total								
3701 Travelling allowance		61.2%		55.2%		50.5%		51.7%
3702 Reimbursive travel allowance - taxable		2.8%		3.0%		3.1%		3.9%
3704 Subsistence allowance (local) - taxable		0.4%		0.4%		0.3%		0.3%
3706 Entertainment allowance		0.0%		0.0%		0.0%		0.0%
3707 Share options exercised		9.9%		14.8%		18.0%		9.2%
3708 Public office allowance		0.5%		0.4%		0.4%		0.5%
3710 Tool allowance		0.0%		0.0%		0.0%		0.0%
3711 Computer allowance		0.2%		0.1%		0.1%		0.1%
3712 Telephone/Cell phone allowance		0.9%		0.9%		0.9%		1.0%
3713 Other allowances - taxable		24.2%		25.1%		26.6%		33.2%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes only taxable allowances.

Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	1 577	52	1 512	51	1 406	54	1 378	58
B: =0	21	0	17	0	12	0	21	1
C: 1 – 20 000	4 419	38	3 469	32	2 273	26	1 890	24
D: 20 001 – 30 000	4 074	53	2 899	39	1 992	27	1 594	23
E: 30 001 – 40 000	7 521	124	5 035	84	3 068	52	2 411	42
F: 40 001 – 50 000	9 391	160	6 764	122	4 870	90	3 985	79
G: 50 001 – 60 000	12 013	219	8 700	166	5 681	114	4 608	95
H: 60 001 – 70 000	14 538	285	10 830	216	7 360	154	5 679	119
I: 70 001 – 80 000	17 147	361	12 938	276	8 792	194	6 889	154
J: 80 001 – 90 000	18 323	415	14 337	331	9 985	237	7 979	191
K: 90 000 – 100 000	18 928	459	15 766	390	11 313	287	8 709	221
L: 100 001 – 110 000	19 770	510	16 584	432	12 319	328	9 630	260
M: 110 001 – 120 000	20 177	552	17 213	473	13 611	379	10 772	312
N: 120 001 – 130 000	20 582	599	17 546	502	14 150	416	11 522	346
O: 130 001 – 140 000	20 515	628	17 686	541	14 633	452	11 864	374
P: 140 001 – 150 000	20 628	672	17 895	571	14 862	480	12 284	406
Q: 150 001 – 200 000	95 307	3 577	85 152	3 134	74 953	2 721	64 674	2 408
R: 200 001 – 300 000	136 696	6 707	137 002	6 490	131 225	6 077	122 065	5 696
S: 300 001 – 400 000	76 113	4 987	82 601	5 146	87 423	5 236	89 504	5 240
T: 400 001 – 500 000	39 021	2 943	47 180	3 411	54 686	3 877	60 965	4 317
U: 500 001 – 750 000	36 933	3 145	46 865	3 816	58 329	4 658	70 017	5 682
V: 750 001 – 1 000 000	12 080	1 157	15 370	1 440	20 075	1 817	24 593	2 258
W: 1 000 001 – 2 000 000	11 251	1 196	14 544	1 490	18 864	1 905	22 472	2 348
X: 2 000 001 – 5 000 000	3 072	405	4 419	552	5 648	661	6 042	744
Y: 5 000 001 +	499	79	812	125	1 249	179	1 087	154
Total	620 596	29 320	603 136	29 830	578 779	30 420	562 634	31 552

Table A2.5.3: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: <0	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
B: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.7%	0.1%	0.6%	0.1%	0.4%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.7%	0.2%	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	1.2%	0.4%	0.8%	0.3%	0.5%	0.2%	0.4%	0.1%
F: 40 001 – 50 000	1.5%	0.5%	1.1%	0.4%	0.8%	0.3%	0.7%	0.3%
G: 50 001 – 60 000	1.9%	0.7%	1.4%	0.6%	1.0%	0.4%	0.8%	0.3%
H: 60 001 – 70 000	2.3%	1.0%	1.8%	0.7%	1.3%	0.5%	1.0%	0.4%
I: 70 001 – 80 000	2.8%	1.2%	2.1%	0.9%	1.5%	0.6%	1.2%	0.5%
J: 80 001 – 90 000	3.0%	1.4%	2.4%	1.1%	1.7%	0.8%	1.4%	0.6%
K: 90 000 – 100 000	3.0%	1.6%	2.6%	1.3%	2.0%	0.9%	1.5%	0.7%
L: 100 001 – 110 000	3.2%	1.7%	2.7%	1.4%	2.1%	1.1%	1.7%	0.8%
M: 110 001 – 120 000	3.3%	1.9%	2.9%	1.6%	2.4%	1.2%	1.9%	1.0%
N: 120 001 – 130 000	3.3%	2.0%	2.9%	1.7%	2.4%	1.4%	2.0%	1.1%
O: 130 001 – 140 000	3.3%	2.1%	2.9%	1.8%	2.5%	1.5%	2.1%	1.2%
P: 140 001 – 150 000	3.3%	2.3%	3.0%	1.9%	2.6%	1.6%	2.2%	1.3%
Q: 150 001 – 200 000	15.4%	12.2%	14.1%	10.5%	13.0%	8.9%	11.5%	7.6%
R: 200 001 – 300 000	22.0%	22.9%	22.7%	21.8%	22.7%	20.0%	21.7%	18.1%
S: 300 001 – 400 000	12.3%	17.0%	13.7%	17.3%	15.1%	17.2%	15.9%	16.6%
T: 400 001 – 500 000	6.3%	10.0%	7.8%	11.4%	9.4%	12.7%	10.8%	13.7%
U: 500 001 – 750 000	6.0%	10.7%	7.8%	12.8%	10.1%	15.3%	12.4%	18.0%
V: 750 001 – 1 000 000	1.9%	3.9%	2.5%	4.8%	3.5%	6.0%	4.4%	7.2%
W: 1 000 001 – 2 000 000	1.8%	4.1%	2.4%	5.0%	3.3%	6.3%	4.0%	7.4%
X: 2 000 001 – 5 000 000	0.5%	1.4%	0.7%	1.9%	1.0%	2.2%	1.1%	2.4%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.4%	0.2%	0.6%	0.2%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.4: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	30	3	26	3	45	12	51	5
B: =0	2	0	2	0	2	0	–	–
C: 1 – 20 000	65	0	49	0	40	0	46	0
D: 20 001 – 30 000	61	1	39	0	39	1	28	0
E: 30 001 – 40 000	159	1	51	0	54	1	36	1
F: 40 001 – 50 000	372	1	114	1	75	1	60	1
G: 50 001 – 60 000	696	2	195	1	154	1	117	1
H: 60 001 – 70 000	918	3	326	2	245	2	216	1
I: 70 001 – 80 000	1 162	4	443	2	434	4	304	2
J: 80 001 – 90 000	1 252	5	618	4	770	7	328	3
K: 90 000 – 100 000	1 092	4	970	4	1 122	9	344	4
L: 100 001 – 110 000	930	5	1 494	6	1 496	12	375	2
M: 110 001 – 120 000	781	6	2 093	7	1 977	16	473	3
N: 120 001 – 130 000	733	7	2 318	8	2 663	22	630	3
O: 130 001 – 140 000	608	5	2 309	8	2 886	23	1 044	5
P: 140 001 – 150 000	637	7	1 932	8	2 497	21	1 126	5
Q: 150 001 – 200 000	2 538	37	6 693	36	9 196	91	4 594	26
R: 200 001 – 300 000	2 924	74	6 003	82	9 567	146	5 783	59
S: 300 001 – 400 000	1 972	86	2 579	88	3 856	110	2 555	55
T: 400 001 – 500 000	1 736	105	1 723	99	3 224	167	2 283	75
U: 500 001 – 750 000	3 187	315	3 262	320	4 753	395	3 251	209
V: 750 001 – 1 000 000	1 752	310	2 217	386	2 734	443	2 108	231
W: 1 000 001 – 2 000 000	2 783	1 025	3 684	1 480	4 675	1 760	3 492	904
X: 2 000 001 – 5 000 000	1 216	1 220	1 875	2 313	2 466	2 886	1 779	1 533
Y: 5 000 001 +	365	1 531	604	3 144	842	4 728	621	2 476
Total	27 971	4 758	41 619	8 002	55 812	10 857	31 644	5 603

Table A2.5.5: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.6%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	1.3%	0.0%	0.3%	0.0%	0.1%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	2.5%	0.0%	0.5%	0.0%	0.3%	0.0%	0.4%	0.0%
H: 60 001 – 70 000	3.3%	0.1%	0.8%	0.0%	0.4%	0.0%	0.7%	0.0%
I: 70 001 – 80 000	4.2%	0.1%	1.1%	0.0%	0.8%	0.0%	1.0%	0.0%
J: 80 001 – 90 000	4.5%	0.1%	1.5%	0.0%	1.4%	0.1%	1.0%	0.0%
K: 90 000 – 100 000	3.9%	0.1%	2.3%	0.1%	2.0%	0.1%	1.1%	0.1%
L: 100 001 – 110 000	3.3%	0.1%	3.6%	0.1%	2.7%	0.1%	1.2%	0.0%
M: 110 001 – 120 000	2.8%	0.1%	5.0%	0.1%	3.5%	0.2%	1.5%	0.0%
N: 120 001 – 130 000	2.6%	0.1%	5.6%	0.1%	4.8%	0.2%	2.0%	0.1%
O: 130 001 – 140 000	2.2%	0.1%	5.5%	0.1%	5.2%	0.2%	3.3%	0.1%
P: 140 001 – 150 000	2.3%	0.1%	4.6%	0.1%	4.5%	0.2%	3.6%	0.1%
Q: 150 001 – 200 000	9.1%	0.8%	16.1%	0.5%	16.5%	0.8%	14.5%	0.5%
R: 200 001 – 300 000	10.5%	1.6%	14.4%	1.0%	17.1%	1.3%	18.3%	1.0%
S: 300 001 – 400 000	7.1%	1.8%	6.2%	1.1%	6.9%	1.0%	8.1%	1.0%
T: 400 001 – 500 000	6.2%	2.2%	4.1%	1.2%	5.8%	1.5%	7.2%	1.3%
U: 500 001 – 750 000	11.4%	6.6%	7.8%	4.0%	8.5%	3.6%	10.3%	3.7%
V: 750 001 – 1 000 000	6.3%	6.5%	5.3%	4.8%	4.9%	4.1%	6.7%	4.1%
W: 1 000 001 – 2 000 000	9.9%	21.5%	8.9%	18.5%	8.4%	16.2%	11.0%	16.1%
X: 2 000 001 – 5 000 000	4.3%	25.6%	4.5%	28.9%	4.4%	26.6%	5.6%	27.4%
Y: 5 000 001 +	1.3%	32.2%	1.5%	39.3%	1.5%	43.5%	2.0%	44.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.6: Assessed individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	761	9	913	11	939	12	906	17
B: =0	9	0	12	0	14	0	19	1
C: 1 – 20 000	7 247	17	7 363	21	5 241	16	5 647	18
D: 20 001 – 30 000	5 926	19	5 382	19	4 737	19	4 634	20
E: 30 001 – 40 000	17 550	56	9 338	37	6 456	32	6 088	30
F: 40 001 – 50 000	35 446	105	27 358	91	14 985	74	9 963	55
G: 50 001 – 60 000	37 554	146	34 236	135	26 002	137	25 027	142
H: 60 001 – 70 000	60 724	294	53 865	280	32 078	185	35 436	229
I: 70 001 – 80 000	80 278	442	67 234	394	39 621	264	38 445	273
J: 80 001 – 90 000	88 738	529	91 842	544	52 815	375	44 718	360
K: 90 000 – 100 000	86 494	550	83 439	552	65 193	524	53 420	467
L: 100 001 – 110 000	95 059	633	104 603	660	70 307	548	70 057	658
M: 110 001 – 120 000	85 601	687	78 884	626	93 307	736	58 991	589
N: 120 001 – 130 000	91 051	757	85 240	714	74 238	718	72 189	687
O: 130 001 – 140 000	65 268	602	81 095	749	75 367	752	90 506	868
P: 140 001 – 150 000	53 484	531	60 282	602	76 560	808	69 155	804
Q: 150 001 – 200 000	140 352	1 759	164 345	2 006	206 665	2 602	265 940	3 445
R: 200 001 – 300 000	108 601	1 999	133 248	2 502	158 730	3 071	202 088	3 834
S: 300 001 – 400 000	38 084	953	48 502	1 375	61 812	1 896	82 618	2 658
T: 400 001 – 500 000	16 299	507	22 407	804	29 231	1 147	39 620	1 778
U: 500 001 – 750 000	13 034	469	18 143	714	24 483	1 113	34 133	1 773
V: 750 001 – 1 000 000	3 989	151	5 498	223	7 165	343	9 285	517
W: 1 000 001 – 2 000 000	3 919	210	5 166	296	6 733	392	8 473	646
X: 2 000 001 – 5 000 000	1 053	119	1 526	154	1 760	202	2 092	323
Y: 5 000 001 +	225	35	283	45	339	74	334	104
Total	1 136 746	11 578	1 190 204	13 554	1 134 778	16 038	1 229 784	20 297

Table A2.5.7: Assessed individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: <0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.6%	0.2%	0.5%	0.1%	0.5%	0.1%
D: 20 001 – 30 000	0.5%	0.2%	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	1.5%	0.5%	0.8%	0.3%	0.6%	0.2%	0.5%	0.1%
F: 40 001 – 50 000	3.1%	0.9%	2.3%	0.7%	1.3%	0.5%	0.8%	0.3%
G: 50 001 – 60 000	3.3%	1.3%	2.9%	1.0%	2.3%	0.9%	2.0%	0.7%
H: 60 001 – 70 000	5.3%	2.5%	4.5%	2.1%	2.8%	1.2%	2.9%	1.1%
I: 70 001 – 80 000	7.1%	3.8%	5.6%	2.9%	3.5%	1.6%	3.1%	1.3%
J: 80 001 – 90 000	7.8%	4.6%	7.7%	4.0%	4.7%	2.3%	3.6%	1.8%
K: 90 000 – 100 000	7.6%	4.8%	7.0%	4.1%	5.7%	3.3%	4.3%	2.3%
L: 100 001 – 110 000	8.4%	5.5%	8.8%	4.9%	6.2%	3.4%	5.7%	3.2%
M: 110 001 – 120 000	7.5%	5.9%	6.6%	4.6%	8.2%	4.6%	4.8%	2.9%
N: 120 001 – 130 000	8.0%	6.5%	7.2%	5.3%	6.5%	4.5%	5.9%	3.4%
O: 130 001 – 140 000	5.7%	5.2%	6.8%	5.5%	6.6%	4.7%	7.4%	4.3%
P: 140 001 – 150 000	4.7%	4.6%	5.1%	4.4%	6.7%	5.0%	5.6%	4.0%
Q: 150 001 – 200 000	12.3%	15.2%	13.8%	14.8%	18.2%	16.2%	21.6%	17.0%
R: 200 001 – 300 000	9.6%	17.3%	11.2%	18.5%	14.0%	19.1%	16.4%	18.9%
S: 300 001 – 400 000	3.4%	8.2%	4.1%	10.1%	5.4%	11.8%	6.7%	13.1%
T: 400 001 – 500 000	1.4%	4.4%	1.9%	5.9%	2.6%	7.2%	3.2%	8.8%
U: 500 001 – 750 000	1.1%	4.1%	1.5%	5.3%	2.2%	6.9%	2.8%	8.7%
V: 750 001 – 1 000 000	0.4%	1.3%	0.5%	1.6%	0.6%	2.1%	0.8%	2.5%
W: 1 000 001 – 2 000 000	0.3%	1.8%	0.4%	2.2%	0.6%	2.4%	0.7%	3.2%
X: 2 000 001 – 5 000 000	0.1%	1.0%	0.1%	1.1%	0.2%	1.3%	0.2%	1.6%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.3%	0.0%	0.5%	0.0%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value	30 578	272	61 230	328	48 056	296	53 327	214
3802 Right of use of motor vehicle	110 140	2 888	105 343	3 857	99 086	3 870	94 874	3 888
3803 Right of use of asset	7 852	21	10 201	28	14 784	28	13 774	31
3804 Meals and refreshments vouchers	18 269	20	20 862	21	20 727	22	22 165	26
3805 Free or cheap residential / holiday accommodation	107 861	1 050	98 401	942	83 049	884	81 078	1 045
3806 Free or cheap services	146 419	228	123 955	256	121 239	270	121 931	322
3807 Low or interest-free loans: house	86 822	189	79 420	169	73 063	230	89 457	276
3808 Payment of employees debt	167 705	755	208 373	968	232 112	1 187	266 586	1 706
3809 Bursaries and scholarships	10 890	65	10 467	67	8 745	73	8 518	71
3810 Medical aid paid on behalf of employee	553 063	2 943	931 484	5 865	865 511	6 155	887 125	6 644
Other ¹	1 100	47	635	22	616	60	812	50
Total	8 479	8 479	12 524	12 524	13 076	13 076	14 274	14 274
Percentage of total								
3801 Acquisition of asset at less than the actual value	3.2%	2.6%	2.6%	2.3%	2.3%	2.3%	1.5%	1.5%
3802 Right of use of motor vehicle	34.1%	30.8%	30.8%	29.6%	29.6%	29.6%	27.2%	27.2%
3803 Right of use of asset	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
3804 Meals and refreshments vouchers	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
3805 Free or cheap residential / holiday accommodation	12.4%	7.5%	7.5%	6.8%	6.8%	6.8%	7.3%	7.3%
3806 Free or cheap services	2.7%	2.0%	2.0%	2.1%	2.1%	2.1%	2.3%	2.3%
3807 Low or interest-free loans: house	2.2%	1.3%	1.3%	1.8%	1.8%	1.8%	1.9%	1.9%
3808 Payment of employees debt	8.9%	7.7%	7.7%	9.1%	9.1%	9.1%	12.0%	12.0%
3809 Bursaries and scholarships	0.8%	0.5%	0.5%	0.6%	0.6%	0.6%	0.5%	0.5%
3810 Medical aid paid on behalf of employee	34.7%	46.8%	46.8%	47.1%	47.1%	47.1%	46.5%	46.5%
Other	0.6%	0.2%	0.2%	0.5%	0.5%	0.5%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	312	11	179	8	179	8	177	8
B: =0	1	0	1	0	–	–	2	0
C: 1 – 20 000	383	4	284	3	202	2	206	2
D: 20 001 – 30 000	420	5	273	3	188	2	190	3
E: 30 001 – 40 000	749	10	500	8	272	4	233	4
F: 40 001 – 50 000	804	10	522	8	400	7	372	6
G: 50 001 – 60 000	1 000	14	647	11	502	8	402	7
H: 60 001 – 70 000	1 175	16	874	15	610	11	473	9
I: 70 001 – 80 000	1 533	21	1 041	19	680	12	594	11
J: 80 001 – 90 000	2 020	28	1 288	22	861	16	759	14
K: 90 000 – 100 000	2 310	32	1 790	32	1 149	21	989	19
L: 100 001 – 110 000	2 812	41	1 999	36	1 386	26	1 239	24
M: 110 001 – 120 000	3 203	50	2 389	45	1 739	34	1 408	27
N: 120 001 – 130 000	3 491	58	2 607	55	2 024	42	1 641	36
O: 130 001 – 140 000	3 588	62	2 805	63	2 266	50	1 827	42
P: 140 001 – 150 000	3 606	66	3 104	73	2 497	59	2 141	52
Q: 150 001 – 200 000	18 745	375	16 499	439	14 139	381	12 222	332
R: 200 001 – 300 000	27 377	671	26 830	873	25 441	829	23 575	772
S: 300 001 – 400 000	13 988	423	15 126	603	15 486	626	15 645	638
T: 400 001 – 500 000	7 412	258	8 603	398	8 970	414	9 147	427
U: 500 001 – 750 000	7 754	317	9 126	486	10 089	544	10 720	589
V: 750 001 – 1 000 000	3 128	151	3 657	241	4 039	268	4 322	286
W: 1 000 001 – 2 000 000	3 188	177	3 838	281	4 269	331	4 748	383
X: 2 000 001 – 5 000 000	979	71	1 131	110	1 404	139	1 544	158
Y: 5 000 001 +	162	17	230	28	294	35	298	39
Total	110 140	2 888	105 343	3 857	99 086	3 870	94 874	3 888

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.4%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.7%	0.3%	0.5%	0.2%	0.3%	0.1%	0.2%	0.1%
F: 40 001 – 50 000	0.7%	0.4%	0.5%	0.2%	0.4%	0.2%	0.4%	0.2%
G: 50 001 – 60 000	0.9%	0.5%	0.6%	0.3%	0.5%	0.2%	0.4%	0.2%
H: 60 001 – 70 000	1.1%	0.6%	0.8%	0.4%	0.6%	0.3%	0.5%	0.2%
I: 70 001 – 80 000	1.4%	0.7%	1.0%	0.5%	0.7%	0.3%	0.6%	0.3%
J: 80 001 – 90 000	1.8%	1.0%	1.2%	0.6%	0.9%	0.4%	0.8%	0.3%
K: 90 000 – 100 000	2.1%	1.1%	1.7%	0.8%	1.2%	0.5%	1.0%	0.5%
L: 100 001 – 110 000	2.6%	1.4%	1.9%	0.9%	1.4%	0.7%	1.3%	0.6%
M: 110 001 – 120 000	2.9%	1.7%	2.3%	1.2%	1.8%	0.9%	1.5%	0.7%
N: 120 001 – 130 000	3.2%	2.0%	2.5%	1.4%	2.0%	1.1%	1.7%	0.9%
O: 130 001 – 140 000	3.3%	2.1%	2.7%	1.6%	2.3%	1.3%	1.9%	1.1%
P: 140 001 – 150 000	3.3%	2.3%	2.9%	1.9%	2.5%	1.5%	2.3%	1.3%
Q: 150 001 – 200 000	17.0%	13.0%	15.7%	11.4%	14.3%	9.8%	12.9%	8.5%
R: 200 001 – 300 000	24.9%	23.2%	25.5%	22.6%	25.7%	21.4%	24.8%	19.9%
S: 300 001 – 400 000	12.7%	14.7%	14.4%	15.6%	15.6%	16.2%	16.5%	16.4%
T: 400 001 – 500 000	6.7%	8.9%	8.2%	10.3%	9.1%	10.7%	9.6%	11.0%
U: 500 001 – 750 000	7.0%	11.0%	8.7%	12.6%	10.2%	14.1%	11.3%	15.1%
V: 750 001 – 1 000 000	2.8%	5.2%	3.5%	6.2%	4.1%	6.9%	4.6%	7.4%
W: 1 000 001 – 2 000 000	2.9%	6.1%	3.6%	7.3%	4.3%	8.5%	5.0%	9.9%
X: 2 000 001 – 5 000 000	0.9%	2.5%	1.1%	2.8%	1.4%	3.6%	1.6%	4.1%
Y: 5 000 001 +	0.1%	0.6%	0.2%	0.7%	0.3%	0.9%	0.3%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	81	1	84	1	78	1	62	1
B: =0	-	-	-	-	-	-	2	0
C: 1 – 20 000	326	1	361	1	135	0	138	0
D: 20 001 – 30 000	382	1	306	1	203	0	219	0
E: 30 001 – 40 000	763	2	355	1	282	1	285	1
F: 40 001 – 50 000	2 681	7	1 225	2	249	1	187	1
G: 50 001 – 60 000	3 390	11	2 253	5	534	1	273	1
H: 60 001 – 70 000	5 104	20	3 332	9	1 412	4	643	2
I: 70 001 – 80 000	7 151	36	4 498	14	2 066	5	1 098	4
J: 80 001 – 90 000	9 270	58	7 872	33	3 044	9	1 935	5
K: 90 000 – 100 000	6 705	46	6 984	38	5 085	19	3 379	10
L: 100 001 – 110 000	7 223	55	6 253	40	4 036	19	4 369	15
M: 110 001 – 120 000	6 234	49	5 779	43	4 773	28	3 478	18
N: 120 001 – 130 000	8 102	69	5 707	45	5 103	35	3 886	24
O: 130 001 – 140 000	7 828	75	6 956	63	4 625	34	4 003	29
P: 140 001 – 150 000	5 114	48	6 636	66	5 663	50	4 434	38
Q: 150 001 – 200 000	15 876	184	16 390	176	18 891	193	19 094	196
R: 200 001 – 300 000	12 946	179	13 684	187	14 296	195	16 946	226
S: 300 001 – 400 000	3 898	65	4 566	77	6 014	106	7 633	142
T: 400 001 – 500 000	1 790	33	1 905	35	2 441	47	3 362	76
U: 500 001 – 750 000	1 572	32	1 740	36	2 218	49	3 028	75
V: 750 001 – 1 000 000	613	18	614	17	755	20	1 007	29
W: 1 000 001 – 2 000 000	617	36	667	31	832	37	1 090	64
X: 2 000 001 – 5 000 000	172	21	211	18	273	25	449	66
Y: 5 000 001 +	23	4	23	2	41	5	78	23
Total	107 861	1 050	98 401	942	83 049	884	81 078	1 045

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.4%	0.1%	0.2%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.7%	0.2%	0.4%	0.1%	0.3%	0.1%	0.4%	0.1%
F: 40 001 – 50 000	2.5%	0.6%	1.2%	0.2%	0.3%	0.1%	0.2%	0.1%
G: 50 001 – 60 000	3.1%	1.0%	2.3%	0.5%	0.6%	0.1%	0.3%	0.1%
H: 60 001 – 70 000	4.7%	1.9%	3.4%	1.0%	1.7%	0.4%	0.8%	0.2%
I: 70 001 – 80 000	6.6%	3.4%	4.6%	1.5%	2.5%	0.6%	1.4%	0.3%
J: 80 001 – 90 000	8.6%	5.5%	8.0%	3.5%	3.7%	1.1%	2.4%	0.5%
K: 90 000 – 100 000	6.2%	4.4%	7.1%	4.0%	6.1%	2.2%	4.2%	0.9%
L: 100 001 – 110 000	6.7%	5.2%	6.4%	4.2%	4.9%	2.2%	5.4%	1.5%
M: 110 001 – 120 000	5.8%	4.6%	5.9%	4.6%	5.7%	3.1%	4.3%	1.7%
N: 120 001 – 130 000	7.5%	6.6%	5.8%	4.8%	6.1%	4.0%	4.8%	2.3%
O: 130 001 – 140 000	7.3%	7.1%	7.1%	6.7%	5.6%	3.9%	4.9%	2.8%
P: 140 001 – 150 000	4.7%	4.6%	6.7%	7.0%	6.8%	5.6%	5.5%	3.6%
Q: 150 001 – 200 000	14.7%	17.5%	16.7%	18.7%	22.7%	21.8%	23.6%	18.8%
R: 200 001 – 300 000	12.0%	17.0%	13.9%	19.8%	17.2%	22.0%	20.9%	21.6%
S: 300 001 – 400 000	3.6%	6.2%	4.6%	8.2%	7.2%	12.0%	9.4%	13.6%
T: 400 001 – 500 000	1.7%	3.1%	1.9%	3.8%	2.9%	5.3%	4.1%	7.3%
U: 500 001 – 750 000	1.5%	3.1%	1.8%	3.8%	2.7%	5.6%	3.7%	7.2%
V: 750 001 – 1 000 000	0.6%	1.7%	0.6%	1.8%	0.9%	2.3%	1.2%	2.8%
W: 1 000 001 – 2 000 000	0.6%	3.4%	0.7%	3.3%	1.0%	4.2%	1.3%	6.1%
X: 2 000 001 – 5 000 000	0.2%	2.0%	0.2%	1.9%	0.3%	2.8%	0.6%	6.3%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.2%	0.0%	0.6%	0.1%	2.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: <0	6	0	17	0	6	0	8	0
B: =0	-	-	-	-	-	-	-	-
C: 1 – 20 000	26	0	21	0	17	0	11	0
D: 20 001 – 30 000	19	0	19	0	9	0	3	0
E: 30 001 – 40 000	45	0	24	0	14	0	20	0
F: 40 001 – 50 000	157	0	98	0	44	0	25	0
G: 50 001 – 60 000	345	0	201	0	90	0	39	0
H: 60 001 – 70 000	646	1	385	1	173	0	84	0
I: 70 001 – 80 000	770	2	544	1	271	1	156	0
J: 80 001 – 90 000	784	2	661	2	356	1	237	1
K: 90 000 – 100 000	749	3	629	2	409	1	307	1
L: 100 001 – 110 000	646	3	643	3	452	2	330	1
M: 110 001 – 120 000	588	2	560	2	508	2	408	2
N: 120 001 – 130 000	484	2	482	2	481	2	400	2
O: 130 001 – 140 000	416	2	437	3	413	2	405	2
P: 140 001 – 150 000	399	2	387	2	334	2	398	2
Q: 150 001 – 200 000	1 565	10	1 589	9	1 380	8	1 471	8
R: 200 001 – 300 000	1 725	15	1 894	15	1 738	14	1 788	13
S: 300 001 – 400 000	655	7	786	8	837	10	1 016	11
T: 400 001 – 500 000	325	4	394	5	429	6	451	5
U: 500 001 – 750 000	326	5	406	6	432	6	509	7
V: 750 001 – 1 000 000	105	2	132	2	182	4	218	5
W: 1 000 001 – 2 000 000	84	2	124	2	124	3	176	5
X: 2 000 001 – 5 000 000	19	1	27	1	38	6	47	4
Y: 5 000 001 +	6	0	7	0	8	3	11	1
Total	10 890	65	10 467	67	8 745	73	8 518	71

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%
D: 20 001 – 30 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
E: 30 001 – 40 000	0.4%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%
F: 40 001 – 50 000	1.4%	0.3%	0.9%	0.2%	0.5%	0.2%	0.3%	0.1%
G: 50 001 – 60 000	3.2%	0.7%	1.9%	0.3%	1.0%	0.3%	0.5%	0.2%
H: 60 001 – 70 000	5.9%	1.6%	3.7%	1.1%	2.0%	0.5%	1.0%	0.3%
I: 70 001 – 80 000	7.1%	2.9%	5.2%	2.1%	3.1%	1.0%	1.8%	0.5%
J: 80 001 – 90 000	7.2%	3.6%	6.3%	2.7%	4.1%	1.3%	2.8%	1.0%
K: 90 000 – 100 000	6.9%	3.9%	6.0%	3.1%	4.7%	2.0%	3.6%	1.4%
L: 100 001 – 110 000	5.9%	3.9%	6.1%	3.7%	5.2%	2.3%	3.9%	1.8%
M: 110 001 – 120 000	5.4%	3.7%	5.4%	3.4%	5.8%	2.9%	4.8%	2.2%
N: 120 001 – 130 000	4.4%	3.1%	4.6%	3.3%	5.5%	2.8%	4.7%	2.4%
O: 130 001 – 140 000	3.8%	2.9%	4.2%	3.7%	4.7%	2.7%	4.8%	2.7%
P: 140 001 – 150 000	3.7%	3.3%	3.7%	3.0%	3.8%	2.2%	4.7%	2.8%
Q: 150 001 – 200 000	14.4%	15.2%	15.2%	13.2%	15.8%	10.9%	17.3%	10.8%
R: 200 001 – 300 000	15.8%	22.4%	18.1%	22.2%	19.9%	19.0%	21.0%	18.2%
S: 300 001 – 400 000	6.0%	10.9%	7.5%	12.1%	9.6%	13.2%	11.9%	16.2%
T: 400 001 – 500 000	3.0%	6.3%	3.8%	7.4%	4.9%	8.1%	5.3%	7.0%
U: 500 001 – 750 000	3.0%	7.8%	3.9%	8.9%	4.9%	8.4%	6.0%	10.6%
V: 750 001 – 1 000 000	1.0%	2.7%	1.3%	3.2%	2.1%	5.0%	2.6%	6.4%
W: 1 000 001 – 2 000 000	0.8%	2.5%	1.2%	3.6%	1.4%	4.4%	2.1%	6.5%
X: 2 000 001 – 5 000 000	0.2%	1.4%	0.3%	1.9%	0.4%	8.3%	0.6%	6.3%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.4%	0.1%	4.1%	0.1%	2.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.8: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	567	3	1 487	13	1 039	9	1 039	10
B: = 0	14	0	8	0	3	0	10	0
C: 1 – 20 000	2 625	4	4 142	10	2 290	7	1 984	6
D: 20 001 – 30 000	2 086	4	3 715	12	2 123	6	1 896	5
E: 30 001 – 40 000	3 674	9	5 971	20	3 030	11	2 771	10
F: 40 001 – 50 000	6 570	18	14 193	49	6 922	25	4 081	14
G: 50 001 – 60 000	10 548	32	18 937	70	12 290	43	9 429	35
H: 60 001 – 70 000	20 025	67	28 846	112	16 605	64	14 648	57
I: 70 001 – 80 000	30 885	123	37 535	143	22 160	91	18 410	76
J: 80 001 – 90 000	25 881	104	50 899	212	29 671	132	23 824	105
K: 90 000 – 100 000	26 424	106	46 063	188	39 780	197	31 448	151
L: 100 001 – 110 000	28 268	114	51 410	197	36 837	174	42 251	239
M: 110 001 – 120 000	36 265	118	45 550	198	42 302	190	34 820	181
N: 120 001 – 130 000	43 157	145	45 868	200	39 937	189	34 965	173
O: 130 001 – 140 000	28 382	122	49 189	233	37 990	189	39 689	196
P: 140 001 – 150 000	21 910	104	41 021	207	41 694	217	35 620	187
Q: 150 001 – 200 000	77 268	431	141 640	817	145 990	871	158 318	943
R: 200 001 – 300 000	83 286	548	156 088	1 129	163 341	1 211	175 345	1 293
S: 300 001 – 400 000	40 689	306	74 880	660	84 154	764	96 218	863
T: 400 001 – 500 000	21 689	178	40 368	412	46 638	488	54 093	558
U: 500 001 – 750 000	22 879	205	40 494	483	49 150	607	58 487	722
V: 750 001 – 1 000 000	8 513	83	14 122	195	17 534	255	20 727	313
W: 1 000 001 – 2 000 000	8 602	88	14 076	214	17 525	288	20 273	362
X: 2 000 001 – 5 000 000	2 417	27	4 148	71	5 298	101	5 688	120
Y: 5 000 001 +	439	5	834	19	1 208	26	1 091	24
Total	553 063	2 943	931 484	5 865	865 511	6 155	887 125	6 644

Table A2.6.9: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.4%	0.1%	0.4%	0.2%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.7%	0.3%	0.6%	0.3%	0.4%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	1.2%	0.6%	1.5%	0.8%	0.8%	0.4%	0.5%	0.2%
G: 50 001 – 60 000	1.9%	1.1%	2.0%	1.2%	1.4%	0.7%	1.1%	0.5%
H: 60 001 – 70 000	3.6%	2.3%	3.1%	1.9%	1.9%	1.0%	1.7%	0.9%
I: 70 001 – 80 000	5.6%	4.2%	4.0%	2.4%	2.6%	1.5%	2.1%	1.1%
J: 80 001 – 90 000	4.7%	3.5%	5.5%	3.6%	3.4%	2.1%	2.7%	1.6%
K: 90 000 – 100 000	4.8%	3.6%	4.9%	3.2%	4.6%	3.2%	3.5%	2.3%
L: 100 001 – 110 000	5.1%	3.9%	5.5%	3.4%	4.3%	2.8%	4.8%	3.6%
M: 110 001 – 120 000	6.6%	4.0%	4.9%	3.4%	4.9%	3.1%	3.9%	2.7%
N: 120 001 – 130 000	7.8%	4.9%	4.9%	3.4%	4.6%	3.1%	3.9%	2.6%
O: 130 001 – 140 000	5.1%	4.1%	5.3%	4.0%	4.4%	3.1%	4.5%	2.9%
P: 140 001 – 150 000	4.0%	3.5%	4.4%	3.5%	4.8%	3.5%	4.0%	2.8%
Q: 150 001 – 200 000	14.0%	14.7%	15.2%	13.9%	16.9%	14.2%	17.8%	14.2%
R: 200 001 – 300 000	15.1%	18.6%	16.8%	19.2%	18.9%	19.7%	19.8%	19.5%
S: 300 001 – 400 000	7.4%	10.4%	8.0%	11.3%	9.7%	12.4%	10.8%	13.0%
T: 400 001 – 500 000	3.9%	6.0%	4.3%	7.0%	5.4%	7.9%	6.1%	8.4%
U: 500 001 – 750 000	4.1%	7.0%	4.3%	8.2%	5.7%	9.9%	6.6%	10.9%
V: 750 001 – 1 000 000	1.5%	2.8%	1.5%	3.3%	2.0%	4.2%	2.3%	4.7%
W: 1 000 001 – 2 000 000	1.6%	3.0%	1.5%	3.6%	2.0%	4.7%	2.3%	5.4%
X: 2 000 001 – 5 000 000	0.4%	0.9%	0.4%	1.2%	0.6%	1.6%	0.6%	1.8%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.3%	0.1%	0.4%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.1: Assessed individual taxpayers: Deductions, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	1 636 109	13 719	1 634 117	14 819	1 478 182	15 309	1 545 731	17 654
4002 Arrears pension fund contributions	36 615	48	37 407	51	43 240	57	42 995	59
4003 Provident fund contributions	2 172	3	38	0	87	0	21	0
4006 Current retirement annuity fund	1 248 266	7 496	1 245 968	8 285	1 118 788	8 787	1 127 794	9 442
4007 Arrears retirement annuity fund	10 317	11	13 013	15	14 374	21	17 931	26
4008 Medical expenses (total)	1 311 185	12 186	1 862 796	16 976	1 749 172	17 962	1 829 381	20 170
4009 Medical expenses (disabled)	13 637	390	16 451	568	25 560	1 081	27 417	1 018
4010 Tool allowance	72	0	4	0	1	0		
4011 Donations	48 929	122	52 666	158	40 930	226	47 399	283
4013 Entertainment expenses - actual	32	0	14	0	10	0	4	0
4014 Travel expenses - fixed cost - business cost claimed against allowance	519 693	17 353	495 199	17 573	483 005	18 172	483 242	20 238
4015 Travel expenses - actual business cost	15 922	478	20 259	624	32 116	980	33 802	1 034
4016 Other	124 704	4 582	123 664	4 526	128 943	5 007	138 263	5 090
4017 Subsistence allowance - local	6 530	63	6 967	58	6 290	60	6 489	60
Total		56 451		63 656		67 663		75 075
Percentage of total								
4001 Current pension fund contributions		24.3%		23.3%		22.6%		23.5%
4002 Arrears pension fund contributions		0.1%		0.1%		0.1%		0.1%
4003 Provident fund contributions		0.0%		0.0%		0.0%		0.0%
4006 Current retirement annuity fund		13.3%		13.0%		13.0%		12.6%
4007 Arrears retirement annuity fund		0.0%		0.0%		0.0%		0.0%
4008 Medical expenses (total)		21.6%		26.7%		26.5%		26.9%
4009 Medical expenses (disabled)		0.7%		0.9%		1.6%		1.4%
4010 Tool allowance		0.0%		0.0%		0.0%		0.0%
4011 Donations		0.2%		0.2%		0.3%		0.4%
4013 Entertainment expenses - actual		0.0%		0.0%		0.0%		0.0%
4014 Travel expenses - fixed cost - business cost claimed against allowance		30.7%		27.6%		26.9%		27.0%
4015 Travel expenses - actual business cost		0.8%		1.0%		1.4%		1.4%
4016 Other		8.1%		7.1%		7.4%		6.8%
4017 Subsistence allowance - local		0.1%		0.1%		0.1%		0.1%
Total		100.0%		100.0%		100.0%		100.0%

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	1 258	9	2 431	17	1 412	11	1 371	13
B: =0	14	0	18	0	11	0	7	0
C: 1 – 20 000	7 393	9	8 439	14	4 302	7	3 282	5
D: 20 001 – 30 000	7 608	14	7 278	15	4 351	9	4 112	8
E: 30 001 – 40 000	26 576	71	13 119	35	6 319	17	5 605	14
F: 40 001 – 50 000	49 218	152	36 240	115	18 234	58	11 197	36
G: 50 001 – 60 000	54 961	202	48 380	182	32 414	120	29 459	111
H: 60 001 – 70 000	85 279	364	72 215	312	40 594	174	41 783	177
I: 70 001 – 80 000	126 355	631	96 055	478	50 253	245	46 360	224
J: 80 001 – 90 000	123 370	680	122 954	683	70 092	393	54 035	293
K: 90 000 – 100 000	143 419	915	118 871	751	81 641	501	67 396	414
L: 100 001 – 110 000	131 664	900	141 888	991	95 170	664	83 656	561
M: 110 001 – 120 000	114 215	845	102 618	750	116 538	886	73 553	538
N: 120 001 – 130 000	118 640	945	112 633	918	91 172	723	93 478	772
O: 130 001 – 140 000	85 951	715	99 669	843	94 172	818	108 096	955
P: 140 001 – 150 000	72 148	639	78 090	697	91 459	837	82 522	755
Q: 150 001 – 200 000	194 412	1 873	219 252	2 150	260 054	2 629	322 789	3 415
R: 200 001 – 300 000	159 877	1 951	184 931	2 273	210 163	2 656	256 704	3 419
S: 300 001 – 400 000	62 991	1 037	75 587	1 228	90 417	1 475	111 232	1 881
T: 400 001 – 500 000	28 538	565	37 524	739	46 362	928	57 831	1 196
U: 500 001 – 750 000	24 692	579	32 647	775	42 619	1 026	55 234	1 419
V: 750 001 – 1 000 000	7 896	224	10 163	297	13 448	398	16 683	534
W: 1 000 001 – 2 000 000	7 416	262	9 751	355	12 686	466	14 863	601
X: 2 000 001 – 5 000 000	1 884	103	2 812	149	3 542	196	3 760	237
Y: 5 000 001 +	334	33	552	52	757	72	723	76
Total	1 636 109	13 719	1 634 117	14 819	1 478 182	15 309	1 545 731	17 654

Table A2.7.3: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: <0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.5%	0.1%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%	0.3%	0.0%
E: 30 001 – 40 000	1.6%	0.5%	0.8%	0.2%	0.4%	0.1%	0.4%	0.1%
F: 40 001 – 50 000	3.0%	1.1%	2.2%	0.8%	1.2%	0.4%	0.7%	0.2%
G: 50 001 – 60 000	3.4%	1.5%	3.0%	1.2%	2.2%	0.8%	1.9%	0.6%
H: 60 001 – 70 000	5.2%	2.7%	4.4%	2.1%	2.7%	1.1%	2.7%	1.0%
I: 70 001 – 80 000	7.7%	4.6%	5.9%	3.2%	3.4%	1.6%	3.0%	1.3%
J: 80 001 – 90 000	7.5%	5.0%	7.5%	4.6%	4.7%	2.6%	3.5%	1.7%
K: 90 000 – 100 000	8.8%	6.7%	7.3%	5.1%	5.5%	3.3%	4.4%	2.3%
L: 100 001 – 110 000	8.0%	6.6%	8.7%	6.7%	6.4%	4.3%	5.4%	3.2%
M: 110 001 – 120 000	7.0%	6.2%	6.3%	5.1%	7.9%	5.8%	4.8%	3.0%
N: 120 001 – 130 000	7.3%	6.9%	6.9%	6.2%	6.2%	4.7%	6.0%	4.4%
O: 130 001 – 140 000	5.3%	5.2%	6.1%	5.7%	6.4%	5.3%	7.0%	5.4%
P: 140 001 – 150 000	4.4%	4.7%	4.8%	4.7%	6.2%	5.5%	5.3%	4.3%
Q: 150 001 – 200 000	11.9%	13.7%	13.4%	14.5%	17.6%	17.2%	20.9%	19.3%
R: 200 001 – 300 000	9.8%	14.2%	11.3%	15.3%	14.2%	17.3%	16.6%	19.4%
S: 300 001 – 400 000	3.9%	7.6%	4.6%	8.3%	6.1%	9.6%	7.2%	10.7%
T: 400 001 – 500 000	1.7%	4.1%	2.3%	5.0%	3.1%	6.1%	3.7%	6.8%
U: 500 001 – 750 000	1.5%	4.2%	2.0%	5.2%	2.9%	6.7%	3.6%	8.0%
V: 750 001 – 1 000 000	0.5%	1.6%	0.6%	2.0%	0.9%	2.6%	1.1%	3.0%
W: 1 000 001 – 2 000 000	0.5%	1.9%	0.6%	2.4%	0.9%	3.0%	1.0%	3.4%
X: 2 000 001 – 5 000 000	0.1%	0.8%	0.2%	1.0%	0.2%	1.3%	0.2%	1.3%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.3%	0.1%	0.5%	0.0%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.4: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	4 847	18	4 723	17	4 465	18	4 411	20
B: =0	1 601	3	1 309	2	1 122	2	927	2
C: 1 – 20 000	22 122	69	17 805	57	13 323	47	11 689	44
D: 20 001 – 30 000	17 971	67	12 955	50	9 154	39	8 045	37
E: 30 001 – 40 000	30 369	112	21 273	90	14 038	68	10 995	57
F: 40 001 – 50 000	32 715	119	26 901	105	19 585	91	16 695	87
G: 50 001 – 60 000	35 509	139	30 098	121	21 748	98	20 106	92
H: 60 001 – 70 000	45 708	168	38 315	146	24 748	112	21 965	102
I: 70 001 – 80 000	68 159	213	51 295	178	29 275	128	24 641	116
J: 80 001 – 90 000	68 941	226	66 779	215	38 899	156	28 188	130
K: 90 000 – 100 000	90 410	267	72 155	235	44 576	172	34 464	149
L: 100 001 – 110 000	82 494	266	91 297	278	56 386	206	41 552	172
M: 110 001 – 120 000	76 647	266	67 613	248	71 904	248	40 596	177
N: 120 001 – 130 000	77 340	273	77 312	273	55 647	222	56 195	217
O: 130 001 – 140 000	59 649	242	66 863	264	60 353	243	64 836	244
P: 140 001 – 150 000	52 530	223	54 600	235	57 531	241	49 802	220
Q: 150 001 – 200 000	156 069	867	168 471	918	178 915	964	211 652	1 058
R: 200 001 – 300 000	154 093	1 192	168 422	1 305	174 101	1 362	198 185	1 476
S: 300 001 – 400 000	72 694	777	82 730	891	90 248	982	101 951	1 072
T: 400 001 – 500 000	36 702	496	45 342	622	52 292	728	60 355	814
U: 500 001 – 750 000	35 133	623	44 997	815	55 720	1 022	67 213	1 217
V: 750 001 – 1 000 000	11 922	280	15 061	364	19 535	497	24 046	605
W: 1 000 001 – 2 000 000	11 114	345	14 507	476	18 547	625	22 172	782
X: 2 000 001 – 5 000 000	3 094	182	4 388	275	5 542	330	6 062	398
Y: 5 000 001 +	433	62	757	106	1 134	186	1 051	153
Total	1 248 266	7 496	1 245 968	8 285	1 118 788	8 787	1 127 794	9 442

Table A2.7.5: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.8%	0.9%	1.4%	0.7%	1.2%	0.5%	1.0%	0.5%
D: 20 001 – 30 000	1.4%	0.9%	1.0%	0.6%	0.8%	0.4%	0.7%	0.4%
E: 30 001 – 40 000	2.4%	1.5%	1.7%	1.1%	1.3%	0.8%	1.0%	0.6%
F: 40 001 – 50 000	2.6%	1.6%	2.2%	1.3%	1.8%	1.0%	1.5%	0.9%
G: 50 001 – 60 000	2.8%	1.9%	2.4%	1.5%	1.9%	1.1%	1.8%	1.0%
H: 60 001 – 70 000	3.7%	2.2%	3.1%	1.8%	2.2%	1.3%	1.9%	1.1%
I: 70 001 – 80 000	5.5%	2.8%	4.1%	2.1%	2.6%	1.5%	2.2%	1.2%
J: 80 001 – 90 000	5.5%	3.0%	5.4%	2.6%	3.5%	1.8%	2.5%	1.4%
K: 90 000 – 100 000	7.2%	3.6%	5.8%	2.8%	4.0%	2.0%	3.1%	1.6%
L: 100 001 – 110 000	6.6%	3.5%	7.3%	3.4%	5.0%	2.3%	3.7%	1.8%
M: 110 001 – 120 000	6.1%	3.6%	5.4%	3.0%	6.4%	2.8%	3.6%	1.9%
N: 120 001 – 130 000	6.2%	3.6%	6.2%	3.3%	5.0%	2.5%	5.0%	2.3%
O: 130 001 – 140 000	4.8%	3.2%	5.4%	3.2%	5.4%	2.8%	5.7%	2.6%
P: 140 001 – 150 000	4.2%	3.0%	4.4%	2.8%	5.1%	2.7%	4.4%	2.3%
Q: 150 001 – 200 000	12.5%	11.6%	13.5%	11.1%	16.0%	11.0%	18.8%	11.2%
R: 200 001 – 300 000	12.3%	15.9%	13.5%	15.7%	15.6%	15.5%	17.6%	15.6%
S: 300 001 – 400 000	5.8%	10.4%	6.6%	10.7%	8.1%	11.2%	9.0%	11.4%
T: 400 001 – 500 000	2.9%	6.6%	3.6%	7.5%	4.7%	8.3%	5.4%	8.6%
U: 500 001 – 750 000	2.8%	8.3%	3.6%	9.8%	5.0%	11.6%	6.0%	12.9%
V: 750 001 – 1 000 000	1.0%	3.7%	1.2%	4.4%	1.7%	5.7%	2.1%	6.4%
W: 1 000 001 – 2 000 000	0.9%	4.6%	1.2%	5.8%	1.7%	7.1%	2.0%	8.3%
X: 2 000 001 – 5 000 000	0.2%	2.4%	0.4%	3.3%	0.5%	3.8%	0.5%	4.2%
Y: 5 000 001 +	0.0%	0.8%	0.1%	1.3%	0.1%	2.1%	0.1%	1.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.6: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	43 256	1 013	45 428	1 151	40 617	1 197	38 649	1 252
B: =0	42	1	31	1	46	1	51	1
C: 1 – 20 000	38 726	552	35 850	548	25 607	468	23 145	468
D: 20 001 – 30 000	31 093	412	27 099	392	19 170	324	17 548	330
E: 30 001 – 40 000	56 322	579	39 715	526	26 406	427	23 119	405
F: 40 001 – 50 000	70 015	634	62 498	654	41 352	543	33 511	532
G: 50 001 – 60 000	75 216	692	75 210	732	54 044	608	50 075	618
H: 60 001 – 70 000	83 725	716	96 243	846	64 330	699	61 230	678
I: 70 001 – 80 000	102 330	763	112 543	907	72 780	737	68 677	754
J: 80 001 – 90 000	94 913	723	127 291	944	86 210	802	74 200	765
K: 90 000 – 100 000	105 037	734	126 004	976	94 315	844	83 688	816
L: 100 001 – 110 000	86 511	634	131 707	921	104 164	902	92 697	847
M: 110 001 – 120 000	79 658	587	102 724	815	112 395	878	84 878	836
N: 120 001 – 130 000	70 302	500	109 405	807	92 389	788	97 665	888
O: 130 001 – 140 000	53 277	427	92 846	679	93 814	771	96 985	808
P: 140 001 – 150 000	43 227	355	75 489	580	86 818	691	82 222	758
Q: 150 001 – 200 000	129 490	1 192	226 595	1 902	265 119	2 354	317 836	2 915
R: 200 001 – 300 000	99 787	1 008	203 288	1 838	236 948	2 336	279 651	2 915
S: 300 001 – 400 000	28 706	340	79 229	754	102 635	1 063	129 711	1 415
T: 400 001 – 500 000	9 976	141	36 340	364	49 003	532	66 474	758
U: 500 001 – 750 000	6 871	118	33 239	354	46 507	552	63 219	787
V: 750 001 – 1 000 000	1 549	31	10 637	121	15 409	193	20 386	277
W: 1 000 001 – 2 000 000	896	25	9 966	120	14 226	184	18 255	262
X: 2 000 001 – 5 000 000	215	7	2 899	37	4 057	56	4 657	71
Y: 5 000 001 +	45	2	520	7	811	12	852	14
Total	1 311 185	12 186	1 862 796	16 976	1 749 172	17 962	1 829 381	20 170

Table A2.7.7: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: <0	3.3%	8.3%	2.4%	6.8%	2.3%	6.7%	2.1%	6.2%
B: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	3.0%	4.5%	1.9%	3.2%	1.5%	2.6%	1.3%	2.3%
D: 20 001 – 30 000	2.4%	3.4%	1.5%	2.3%	1.1%	1.8%	1.0%	1.6%
E: 30 001 – 40 000	4.3%	4.8%	2.1%	3.1%	1.5%	2.4%	1.3%	2.0%
F: 40 001 – 50 000	5.3%	5.2%	3.4%	3.9%	2.4%	3.0%	1.8%	2.6%
G: 50 001 – 60 000	5.7%	5.7%	4.0%	4.3%	3.1%	3.4%	2.7%	3.1%
H: 60 001 – 70 000	6.4%	5.9%	5.2%	5.0%	3.7%	3.9%	3.3%	3.4%
I: 70 001 – 80 000	7.8%	6.3%	6.0%	5.3%	4.2%	4.1%	3.8%	3.7%
J: 80 001 – 90 000	7.2%	5.9%	6.8%	5.6%	4.9%	4.5%	4.1%	3.8%
K: 90 000 – 100 000	8.0%	6.0%	6.8%	5.8%	5.4%	4.7%	4.6%	4.0%
L: 100 001 – 110 000	6.6%	5.2%	7.1%	5.4%	6.0%	5.0%	5.1%	4.2%
M: 110 001 – 120 000	6.1%	4.8%	5.5%	4.8%	6.4%	4.9%	4.6%	4.1%
N: 120 001 – 130 000	5.4%	4.1%	5.9%	4.8%	5.3%	4.4%	5.3%	4.4%
O: 130 001 – 140 000	4.1%	3.5%	5.0%	4.0%	5.4%	4.3%	5.3%	4.0%
P: 140 001 – 150 000	3.3%	2.9%	4.1%	3.4%	5.0%	3.8%	4.5%	3.8%
Q: 150 001 – 200 000	9.9%	9.8%	12.2%	11.2%	15.2%	13.1%	17.4%	14.5%
R: 200 001 – 300 000	7.6%	8.3%	10.9%	10.8%	13.5%	13.0%	15.3%	14.5%
S: 300 001 – 400 000	2.2%	2.8%	4.3%	4.4%	5.9%	5.9%	7.1%	7.0%
T: 400 001 – 500 000	0.8%	1.2%	2.0%	2.1%	2.8%	3.0%	3.6%	3.8%
U: 500 001 – 750 000	0.5%	1.0%	1.8%	2.1%	2.7%	3.1%	3.5%	3.9%
V: 750 001 – 1 000 000	0.1%	0.3%	0.6%	0.7%	0.9%	1.1%	1.1%	1.4%
W: 1 000 001 – 2 000 000	0.1%	0.2%	0.5%	0.7%	0.8%	1.0%	1.0%	1.3%
X: 2 000 001 – 5 000 000	0.0%	0.1%	0.2%	0.2%	0.2%	0.3%	0.3%	0.4%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.8: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	460	25	726	49	1 012	269	965	66
B: =0	–	–	3	0	2	0	1	0
C: 1 – 20 000	349	12	424	14	507	21	507	23
D: 20 001 – 30 000	296	7	356	13	405	16	359	14
E: 30 001 – 40 000	496	13	515	14	575	19	533	19
F: 40 001 – 50 000	548	14	534	15	744	22	744	24
G: 50 001 – 60 000	589	13	692	19	839	24	818	25
H: 60 001 – 70 000	653	16	824	23	974	27	959	28
I: 70 001 – 80 000	714	17	787	19	1 073	29	1 003	29
J: 80 001 – 90 000	708	16	819	20	1 091	28	1 053	28
K: 90 000 – 100 000	715	15	774	21	1 154	29	1 081	32
L: 100 001 – 110 000	672	15	751	20	1 234	30	1 154	31
M: 110 001 – 120 000	628	13	737	19	1 120	29	1 078	30
N: 120 001 – 130 000	547	11	653	17	1 155	29	1 127	32
O: 130 001 – 140 000	461	11	537	15	1 080	27	1 132	32
P: 140 001 – 150 000	417	9	523	15	1 031	27	1 069	30
Q: 150 001 – 200 000	1 534	42	1 865	58	3 288	93	3 726	111
R: 200 001 – 300 000	1 657	50	2 090	74	3 434	117	4 037	145
S: 300 001 – 400 000	836	28	1 031	44	1 792	74	2 160	88
T: 400 001 – 500 000	463	17	583	27	976	45	1 269	60
U: 500 001 – 750 000	473	21	656	35	1 079	56	1 411	79
V: 750 001 – 1 000 000	176	8	226	14	384	24	513	30
W: 1 000 001 – 2 000 000	184	11	247	17	418	31	522	42
X: 2 000 001 – 5 000 000	50	3	81	8	159	13	167	15
Y: 5 000 001 +	11	1	17	1	34	4	29	4
Total	13 637	390	16 451	568	25 560	1 081	27 417	1 018

Table A2.7.9: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.4%	6.5%	4.4%	8.6%	4.0%	24.9%	3.5%	6.5%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.6%	3.0%	2.6%	2.4%	2.0%	1.9%	1.8%	2.3%
D: 20 001 – 30 000	2.2%	1.9%	2.2%	2.2%	1.6%	1.4%	1.3%	1.4%
E: 30 001 – 40 000	3.6%	3.3%	3.1%	2.5%	2.2%	1.8%	1.9%	1.9%
F: 40 001 – 50 000	4.0%	3.5%	3.2%	2.6%	2.9%	2.0%	2.7%	2.4%
G: 50 001 – 60 000	4.3%	3.3%	4.2%	3.4%	3.3%	2.2%	3.0%	2.4%
H: 60 001 – 70 000	4.8%	4.0%	5.0%	4.0%	3.8%	2.5%	3.5%	2.8%
I: 70 001 – 80 000	5.2%	4.3%	4.8%	3.4%	4.2%	2.6%	3.7%	2.8%
J: 80 001 – 90 000	5.2%	4.2%	5.0%	3.4%	4.3%	2.6%	3.8%	2.8%
K: 90 000 – 100 000	5.2%	3.9%	4.7%	3.6%	4.5%	2.7%	3.9%	3.1%
L: 100 001 – 110 000	4.9%	3.8%	4.6%	3.4%	4.8%	2.8%	4.2%	3.1%
M: 110 001 – 120 000	4.6%	3.5%	4.5%	3.3%	4.4%	2.7%	3.9%	2.9%
N: 120 001 – 130 000	4.0%	2.9%	4.0%	3.0%	4.5%	2.7%	4.1%	3.1%
O: 130 001 – 140 000	3.4%	2.8%	3.3%	2.6%	4.2%	2.5%	4.1%	3.1%
P: 140 001 – 150 000	3.1%	2.4%	3.2%	2.6%	4.0%	2.5%	3.9%	2.9%
Q: 150 001 – 200 000	11.2%	10.8%	11.3%	10.2%	12.9%	8.6%	13.6%	10.9%
R: 200 001 – 300 000	12.2%	12.7%	12.7%	13.0%	13.4%	10.8%	14.7%	14.2%
S: 300 001 – 400 000	6.1%	7.3%	6.3%	7.8%	7.0%	6.9%	7.9%	8.6%
T: 400 001 – 500 000	3.4%	4.4%	3.5%	4.7%	3.8%	4.1%	4.6%	5.9%
U: 500 001 – 750 000	3.5%	5.3%	4.0%	6.2%	4.2%	5.2%	5.1%	7.8%
V: 750 001 – 1 000 000	1.3%	2.2%	1.4%	2.4%	1.5%	2.2%	1.9%	3.0%
W: 1 000 001 – 2 000 000	1.3%	2.8%	1.5%	3.0%	1.6%	2.8%	1.9%	4.1%
X: 2 000 001 – 5 000 000	0.4%	0.7%	0.5%	1.3%	0.6%	1.2%	0.6%	1.5%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.2%	0.1%	0.4%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.10: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	882	27	838	26	834	30	794	32
B: =0	14	0	14	0	7	0	9	0
C: 1 – 20 000	1 796	23	1 530	22	1 074	18	1 031	17
D: 20 001 – 30 000	2 248	38	1 590	28	999	18	891	16
E: 30 001 – 40 000	5 115	95	3 319	65	1 860	39	1 451	31
F: 40 001 – 50 000	6 404	117	4 688	92	3 290	70	2 735	64
G: 50 001 – 60 000	8 356	158	6 002	123	3 997	86	3 213	74
H: 60 001 – 70 000	10 400	205	7 459	157	5 276	117	4 030	94
I: 70 001 – 80 000	12 287	255	9 249	201	6 423	145	5 044	121
J: 80 001 – 90 000	13 588	292	10 427	240	7 436	178	5 997	152
K: 90 000 – 100 000	14 263	325	11 569	280	8 684	218	6 748	176
L: 100 001 – 110 000	15 327	359	12 395	311	9 371	244	7 512	204
M: 110 001 – 120 000	15 866	392	12 845	334	10 364	275	8 526	245
N: 120 001 – 130 000	16 467	422	13 214	355	10 799	298	9 107	268
O: 130 001 – 140 000	16 770	446	13 793	386	11 261	326	9 435	288
P: 140 001 – 150 000	17 155	479	14 242	412	11 741	352	9 888	309
Q: 150 001 – 200 000	81 364	2 440	70 273	2 203	61 375	1 967	54 284	1 872
R: 200 001 – 300 000	120 856	4 204	116 820	4 162	112 343	4 062	106 846	4 148
S: 300 001 – 400 000	68 576	2 802	72 361	2 962	76 314	3 143	79 847	3 490
T: 400 001 – 500 000	35 270	1 537	41 536	1 798	48 581	2 150	55 254	2 654
U: 500 001 – 750 000	33 235	1 553	41 189	1 901	51 655	2 406	63 171	3 232
V: 750 001 – 1 000 000	10 733	532	13 364	664	17 592	884	22 046	1 219
W: 1 000 001 – 2 000 000	9 778	494	12 322	630	16 172	844	19 670	1 169
X: 2 000 001 – 5 000 000	2 564	139	3 583	193	4 638	252	4 938	313
Y: 5 000 001 +	379	18	577	30	919	52	775	49
Total	519 693	17 353	495 199	17 573	483 005	18 172	483 242	20 238

Table A2.7.11: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: <0	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%
B: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	1.0%	0.5%	0.7%	0.4%	0.4%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	1.2%	0.7%	0.9%	0.5%	0.7%	0.4%	0.6%	0.3%
G: 50 001 – 60 000	1.6%	0.9%	1.2%	0.7%	0.8%	0.5%	0.7%	0.4%
H: 60 001 – 70 000	2.0%	1.2%	1.5%	0.9%	1.1%	0.6%	0.8%	0.5%
I: 70 001 – 80 000	2.4%	1.5%	1.9%	1.1%	1.3%	0.8%	1.0%	0.6%
J: 80 001 – 90 000	2.6%	1.7%	2.1%	1.4%	1.5%	1.0%	1.2%	0.8%
K: 90 000 – 100 000	2.7%	1.9%	2.3%	1.6%	1.8%	1.2%	1.4%	0.9%
L: 100 001 – 110 000	2.9%	2.1%	2.5%	1.8%	1.9%	1.3%	1.6%	1.0%
M: 110 001 – 120 000	3.1%	2.3%	2.6%	1.9%	2.1%	1.5%	1.8%	1.2%
N: 120 001 – 130 000	3.2%	2.4%	2.7%	2.0%	2.2%	1.6%	1.9%	1.3%
O: 130 001 – 140 000	3.2%	2.6%	2.8%	2.2%	2.3%	1.8%	2.0%	1.4%
P: 140 001 – 150 000	3.3%	2.8%	2.9%	2.3%	2.4%	1.9%	2.0%	1.5%
Q: 150 001 – 200 000	15.7%	14.1%	14.2%	12.5%	12.7%	10.8%	11.2%	9.2%
R: 200 001 – 300 000	23.3%	24.2%	23.6%	23.7%	23.3%	22.4%	22.1%	20.5%
S: 300 001 – 400 000	13.2%	16.1%	14.6%	16.9%	15.8%	17.3%	16.5%	17.2%
T: 400 001 – 500 000	6.8%	8.9%	8.4%	10.2%	10.1%	11.8%	11.4%	13.1%
U: 500 001 – 750 000	6.4%	8.9%	8.3%	10.8%	10.7%	13.2%	13.1%	16.0%
V: 750 001 – 1 000 000	2.1%	3.1%	2.7%	3.8%	3.6%	4.9%	4.6%	6.0%
W: 1 000 001 – 2 000 000	1.9%	2.8%	2.5%	3.6%	3.3%	4.6%	4.1%	5.8%
X: 2 000 001 – 5 000 000	0.5%	0.8%	0.7%	1.1%	1.0%	1.4%	1.0%	1.5%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%	0.2%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: <0	551	17	581	19	906	30	1 024	35
B: =0	10	0	4	0	9	0	19	1
C: 1 – 20 000	632	13	743	16	846	18	931	20
D: 20 001 – 30 000	522	11	579	13	705	16	698	15
E: 30 001 – 40 000	729	15	838	19	924	19	893	19
F: 40 001 – 50 000	713	15	906	19	1 276	27	1 349	29
G: 50 001 – 60 000	752	18	959	21	1 215	27	1 345	30
H: 60 001 – 70 000	642	15	912	21	1 340	29	1 306	29
I: 70 001 – 80 000	663	15	831	20	1 311	27	1 358	31
J: 80 001 – 90 000	675	16	829	19	1 228	26	1 260	30
K: 90 000 – 100 000	608	14	815	20	1 214	27	1 250	30
L: 100 001 – 110 000	571	14	739	18	1 128	27	1 230	30
M: 110 001 – 120 000	546	14	722	18	1 052	24	1 079	26
N: 120 001 – 130 000	514	14	660	18	1 047	26	1 105	26
O: 130 001 – 140 000	484	13	636	17	1 029	27	1 041	26
P: 140 001 – 150 000	476	13	570	17	982	26	983	26
Q: 150 001 – 200 000	1 910	59	2 378	69	3 900	106	4 070	107
R: 200 001 – 300 000	2 303	79	2 843	99	4 888	158	5 054	156
S: 300 001 – 400 000	1 109	46	1 446	60	2 601	102	2 785	107
T: 400 001 – 500 000	581	26	840	40	1 555	66	1 704	72
U: 500 001 – 750 000	544	27	875	48	1 742	91	1 904	96
V: 750 001 – 1 000 000	194	11	279	17	553	32	674	40
W: 1 000 001 – 2 000 000	156	10	208	13	519	37	608	43
X: 2 000 001 – 5 000 000	33	2	56	4	124	9	107	9
Y: 5 000 001 +	4	0	10	2	22	2	25	2
Total	15 922	478	20 259	624	32 116	980	33 802	1 034

Table A2.7.13: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2006 – 2009 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: <0	3.5%	3.6%	2.9%	3.0%	2.8%	3.1%	3.0%	3.4%
B: =0	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
C: 1 – 20 000	4.0%	2.7%	3.7%	2.6%	2.6%	1.9%	2.8%	1.9%
D: 20 001 – 30 000	3.3%	2.4%	2.9%	2.1%	2.2%	1.6%	2.1%	1.5%
E: 30 001 – 40 000	4.6%	3.0%	4.1%	3.0%	2.9%	1.9%	2.6%	1.9%
F: 40 001 – 50 000	4.5%	3.2%	4.5%	3.0%	4.0%	2.8%	4.0%	2.8%
G: 50 001 – 60 000	4.7%	3.7%	4.7%	3.4%	3.8%	2.8%	4.0%	2.9%
H: 60 001 – 70 000	4.0%	3.1%	4.5%	3.3%	4.2%	2.9%	3.9%	2.8%
I: 70 001 – 80 000	4.2%	3.1%	4.1%	3.2%	4.1%	2.7%	4.0%	3.0%
J: 80 001 – 90 000	4.2%	3.3%	4.1%	3.0%	3.8%	2.7%	3.7%	2.9%
K: 90 000 – 100 000	3.8%	3.0%	4.0%	3.2%	3.8%	2.8%	3.7%	2.9%
L: 100 001 – 110 000	3.6%	3.0%	3.6%	2.8%	3.5%	2.8%	3.6%	2.9%
M: 110 001 – 120 000	3.4%	3.0%	3.6%	2.9%	3.3%	2.5%	3.2%	2.5%
N: 120 001 – 130 000	3.2%	2.9%	3.3%	2.8%	3.3%	2.6%	3.3%	2.5%
O: 130 001 – 140 000	3.0%	2.7%	3.1%	2.7%	3.2%	2.7%	3.1%	2.5%
P: 140 001 – 150 000	3.0%	2.8%	2.8%	2.7%	3.1%	2.6%	2.9%	2.5%
Q: 150 001 – 200 000	12.0%	12.3%	11.7%	11.0%	12.1%	10.8%	12.0%	10.4%
R: 200 001 – 300 000	14.5%	16.6%	14.0%	15.9%	15.2%	16.1%	15.0%	15.1%
S: 300 001 – 400 000	7.0%	9.5%	7.1%	9.6%	8.1%	10.4%	8.2%	10.3%
T: 400 001 – 500 000	3.6%	5.5%	4.1%	6.3%	4.8%	6.7%	5.0%	7.0%
U: 500 001 – 750 000	3.4%	5.7%	4.3%	7.6%	5.4%	9.3%	5.6%	9.3%
V: 750 001 – 1 000 000	1.2%	2.3%	1.4%	2.7%	1.7%	3.3%	2.0%	3.8%
W: 1 000 001 – 2 000 000	1.0%	2.1%	1.0%	2.0%	1.6%	3.7%	1.8%	4.2%
X: 2 000 001 – 5 000 000	0.2%	0.4%	0.3%	0.7%	0.4%	0.9%	0.3%	0.8%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.3%	0.1%	0.2%	0.1%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.14: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2 583	181	2 262	127	2 335	191	2 201	209
B: = 0	64	5	116	8	277	26	54	9
C: 1 – 20 000	3 480	91	2 822	68	2 327	62	1 956	57
D: 20 001 – 30 000	2 910	71	2 315	58	1 924	54	1 711	49
E: 30 001 – 40 000	4 448	104	3 356	83	2 963	73	2 387	63
F: 40 001 – 50 000	4 365	111	3 783	96	4 300	108	3 910	99
G: 50 001 – 60 000	4 650	118	3 926	96	4 149	100	4 181	93
H: 60 001 – 70 000	4 609	123	4 238	104	4 601	112	4 359	103
I: 70 001 – 80 000	4 773	121	4 302	100	5 062	127	4 778	121
J: 80 001 – 90 000	4 596	120	4 412	106	5 788	147	5 011	116
K: 90 000 – 100 000	4 549	122	4 452	104	5 370	132	5 630	140
L: 100 001 – 110 000	4 449	118	4 268	100	5 028	120	6 034	160
M: 110 001 – 120 000	4 381	116	4 141	99	4 825	122	5 037	124
N: 120 001 – 130 000	4 331	115	4 200	100	4 368	113	5 485	131
O: 130 001 – 140 000	4 056	115	3 951	104	4 119	100	4 967	114
P: 140 001 – 150 000	3 900	109	3 668	96	3 780	101	4 510	106
Q: 150 001 – 200 000	16 254	483	15 843	457	14 921	427	17 502	440
R: 200 001 – 300 000	20 425	744	21 018	723	19 279	660	21 203	654
S: 300 001 – 400 000	10 308	496	11 525	525	11 577	498	12 508	462
T: 400 001 – 500 000	5 486	322	6 563	352	7 041	358	8 015	370
U: 500 001 – 750 000	5 686	401	6 903	477	7 907	553	9 036	542
V: 750 001 – 1 000 000	1 903	157	2 426	212	2 948	267	3 411	294
W: 1 000 001 – 2 000 000	1 855	175	2 291	231	2 883	344	3 248	363
X: 2 000 001 – 5 000 000	537	50	705	77	925	165	925	165
Y: 5 000 001 +	106	13	178	23	246	46	204	106
Total	124 704	4 582	123 664	4 526	128 943	5 007	138 263	5 090

Table A2.7.15: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2006 – 2009
 [percentage of total]

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	2.1%	3.9%	1.8%	2.8%	1.8%	3.8%	1.6%	4.1%
B: = 0	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%	0.0%	0.2%
C: 1 – 20 000	2.8%	2.0%	2.3%	1.5%	1.8%	1.2%	1.4%	1.1%
D: 20 001 – 30 000	2.3%	1.6%	1.9%	1.3%	1.5%	1.1%	1.2%	1.0%
E: 30 001 – 40 000	3.6%	2.3%	2.7%	1.8%	2.3%	1.5%	1.7%	1.2%
F: 40 001 – 50 000	3.5%	2.4%	3.1%	2.1%	3.3%	2.2%	2.8%	1.9%
G: 50 001 – 60 000	3.7%	2.6%	3.2%	2.1%	3.2%	2.0%	3.0%	1.8%
H: 60 001 – 70 000	3.7%	2.7%	3.4%	2.3%	3.6%	2.2%	3.2%	2.0%
I: 70 001 – 80 000	3.8%	2.7%	3.5%	2.2%	3.9%	2.5%	3.5%	2.4%
J: 80 001 – 90 000	3.7%	2.6%	3.6%	2.3%	4.5%	2.9%	3.6%	2.3%
K: 90 000 – 100 000	3.6%	2.7%	3.6%	2.3%	4.2%	2.6%	4.1%	2.8%
L: 100 001 – 110 000	3.6%	2.6%	3.5%	2.2%	3.9%	2.4%	4.4%	3.1%
M: 110 001 – 120 000	3.5%	2.5%	3.3%	2.2%	3.7%	2.4%	3.6%	2.4%
N: 120 001 – 130 000	3.5%	2.5%	3.4%	2.2%	3.4%	2.2%	4.0%	2.6%
O: 130 001 – 140 000	3.3%	2.5%	3.2%	2.3%	3.2%	2.0%	3.6%	2.2%
P: 140 001 – 150 000	3.1%	2.4%	3.0%	2.1%	2.9%	2.0%	3.3%	2.1%
Q: 150 001 – 200 000	13.0%	10.5%	12.8%	10.1%	11.6%	8.5%	12.7%	8.6%
R: 200 001 – 300 000	16.4%	16.2%	17.0%	16.0%	15.0%	13.2%	15.3%	12.8%
S: 300 001 – 400 000	8.3%	10.8%	9.3%	11.6%	9.0%	9.9%	9.0%	9.1%
T: 400 001 – 500 000	4.4%	7.0%	5.3%	7.8%	5.5%	7.1%	5.8%	7.3%
U: 500 001 – 750 000	4.6%	8.8%	5.6%	10.5%	6.1%	11.0%	6.5%	10.7%
V: 750 001 – 1 000 000	1.5%	3.4%	2.0%	4.7%	2.3%	5.3%	2.5%	5.8%
W: 1 000 001 – 2 000 000	1.5%	3.8%	1.9%	5.1%	2.2%	6.9%	2.3%	7.1%
X: 2 000 001 – 5 000 000	0.4%	1.1%	0.6%	1.7%	0.7%	3.3%	0.7%	3.2%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.5%	0.2%	0.9%	0.1%	2.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Fiscal year	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Sector (R million)						
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 A3.1.2: Companies: Provisional tax payments by sector, 2004/05 – 2009/10 [percentage of total]

Fiscal year	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Sector						
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	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%

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	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 [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]		
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: < -10 000 000	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	107 070	506 829	254 540	125 760	473 034	252 058	127 272	335 528	54 220	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	107 070	506 829	254 540	125 760	473 034	252 058	127 272	335 528	54 220	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			2007			2008			2009		
	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 100 000	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: 100 001 to 250 000	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: 250 001 to 500 000	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: 500 001 to 750 000	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: 750 001 to 1 000 000	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: 1 000 001 to 2 500 000	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: 2 500 001 to 5 000 000	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: 5 000 001 to 7 500 000	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: 7 500 001 to 10 000 000	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: 10 000 001 to 25 000 000	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: 25 000 001 to 50 000 000	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: 50 000 001 to 75 000 000	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: 75 000 001 to 100 000 000	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: 100 000 001 to 200 000 000	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: 200 000 001 +	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 [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 [74.3% 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	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				2007				2008				2009			
	[101.5% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[95.0% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[82.6% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[34.3% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed
Sector																
Percentage of total	21.4%		1.2%	3.6%	9.4%		1.9%	2.0%	8.1%		2.3%	2.1%	6.9%		4.5%	3.4%
Agencies and other services	2.1%		-6.5%	0.7%	3.0%		-4.0%	1.2%	3.2%		-3.7%	1.5%	3.7%		-11.1%	1.9%
Agriculture, forestry and fishing	0.2%		3.4%	1.7%	0.4%		1.1%	0.8%	0.4%		-0.2%	0.5%	0.4%		0.7%	0.6%
Bricks, ceramic, glass, cement and similar products	2.0%		-0.9%	0.8%	2.8%		-0.9%	0.7%	3.0%		-0.9%	0.9%	3.3%		-2.9%	1.0%
Catering and accommodation	0.4%		1.9%	1.9%	0.8%		1.4%	2.1%	0.8%		1.7%	2.5%	0.9%		-1.0%	1.7%
Chemicals and chemical, rubber and plastic products	0.3%		0.1%	0.3%	0.5%		0.1%	0.2%	0.5%		0.0%	0.2%	0.5%		0.0%	0.3%
Clothing and footwear	0.1%		10.1%	5.5%	0.2%		10.0%	5.6%	0.2%		13.5%	7.3%	0.2%		0.0%	0.6%
Coal and petroleum products	6.4%		0.6%	1.7%	7.0%		2.5%	2.4%	7.3%		3.1%	2.8%	7.1%		27.6%	14.2%
Construction	0.7%		-0.3%	0.1%	0.8%		-0.0%	0.1%	0.8%		0.1%	0.2%	0.8%		0.1%	0.2%
Educational services	0.3%		3.2%	1.6%	0.3%		1.9%	1.4%	0.3%		-1.3%	0.5%	0.3%		-12.0%	2.2%
Electricity, gas and water	35.1%		20.9%	27.1%	36.2%		17.7%	26.9%	36.6%		28.3%	30.6%	39.5%		23.7%	27.1%
Financing, insurance, real estate and business services	0.6%		5.7%	4.3%	0.9%		4.0%	3.4%	0.9%		2.8%	2.4%	0.9%		7.1%	3.9%
Food, drink and tobacco	0.0%		-0.3%	0.0%	0.1%		-0.2%	0.0%	0.1%		-0.2%	0.0%	0.1%		-1.0%	0.0%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%		8.5%	6.1%	0.0%		8.8%	6.6%	0.1%		3.0%	3.8%	0.0%		1.4%	0.7%
Long term insurance	0.9%		2.3%	1.7%	1.7%		3.1%	2.3%	1.8%		4.7%	3.0%	2.0%		9.9%	4.3%
Machinery and related items	0.9%		2.0%	1.3%	1.2%		2.0%	1.3%	1.2%		2.0%	1.3%	1.4%		6.2%	2.7%
Medical, dental and other health and veterinary services	0.8%		5.4%	4.0%	1.2%		8.7%	5.6%	1.3%		14.0%	7.8%	1.4%		7.1%	3.3%
Metal	0.2%		14.6%	8.6%	0.3%		13.6%	8.5%	0.3%		8.6%	5.7%	0.3%		0.8%	0.7%
Mining and quarrying	1.4%		-1.6%	2.1%	1.2%		-0.9%	1.4%	1.2%		-1.2%	1.5%	1.2%		-5.0%	2.1%
Other manufacturing industries	0.6%		-0.3%	0.7%	0.9%		0.2%	1.0%	0.9%		0.5%	1.1%	1.0%		1.1%	1.5%
Paper, printing and publishing	0.8%		-0.1%	0.1%	1.0%		-0.1%	0.1%	1.1%		-0.1%	0.1%	1.2%		-0.2%	0.1%
Personal and household 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%
Recreation and cultural services	0.1%		-0.3%	0.0%	0.2%		-0.1%	0.1%	0.2%		-0.1%	0.1%	0.2%		-0.2%	0.2%
Research and scientific institutes	11.3%		9.1%	6.1%	12.9%		8.2%	6.4%	14.8%		7.2%	5.8%	12.7%		8.9%	5.9%
Retail trade	0.1%		0.0%	0.1%	0.2%		0.1%	0.2%	0.2%		0.2%	0.2%	0.2%		0.7%	0.4%
Scientific, optical and similar equipment	3.4%		-0.0%	0.0%	2.3%		-0.0%	0.0%	1.8%		0.0%	0.0%	1.7%		0.0%	0.0%
Social and related community 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%
Specialised repair services	0.2%		-1.4%	0.1%	0.3%		-1.0%	0.1%	0.3%		-0.8%	0.1%	0.3%		-1.6%	0.1%
Textiles	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 equipment	2.8%		8.7%	9.7%	3.4%		8.7%	8.9%	3.6%		6.9%	9.5%	3.5%		21.8%	11.4%
Transport, storage and communications	0.7%		8.3%	4.5%	1.4%		5.2%	3.5%	1.4%		3.7%	3.0%	1.6%		1.3%	1.5%
Vehicles, parts and accessories	3.1%		4.5%	3.3%	3.6%		6.2%	4.3%	3.7%		3.7%	3.0%	3.6%		6.9%	4.1%
Wholesale trade	0.4%		-0.1%	0.3%	0.6%		-0.2%	0.3%	0.6%		-0.0%	0.3%	0.6%		-0.4%	0.3%
Wood, wood products and furniture	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 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)	
Economic activity¹																
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	30 687	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				2007				2008				2009			
	[101.5% assessed tax as % of provisional tax]				[95.0% assessed tax as % of provisional tax]				[82.6% assessed tax as % of provisional tax]				[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)	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				
Other²	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	2 195	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.

Table A3.3.4: 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	35 280	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	682	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	1 289	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)	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	5 836	-3 175	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	-	7 295	-10 320	0	7 295	-10 320	-		
Bricks, ceramic, glass, cement and similar products	594	-676	-	876	-1 103	-	852	-2 460	-	717	-523	-	717	-523	-	717	-523	-		
Catering and accommodation	5 630	-4 408	0	7 027	-4 935	1	7 083	-6 145	1	5 935	-3 566	0	5 935	-3 566	-	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	-	1 182	-3 493	-	1 182	-3 493	-		
Clothing and footwear	795	-808	3	1 121	-755	-	1 078	-864	0	828	-446	-	828	-446	0	828	-446	-		
Coal and petroleum products	161	-3 329	-	279	-2 168	-	271	-1 359	-	202	-926	-	202	-926	-	202	-926	-		
Construction	10 348	-5 390	1	11 392	-4 990	0	11 402	-5 487	0	9 370	-4 683	0	9 370	-4 683	0	9 370	-4 683	0		
Educational services	1 688	-877	0	1 802	-699	-	1 712	-522	-	1 333	-319	-	1 333	-319	-	1 333	-319	-		
Electricity, gas and water	730	-463	-	654	-1 977	-	612	-5 281	-	488	-11 077	-	488	-11 077	-	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	52 486	-31 566	0	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	-	1 452	-2 169	-	1 452	-2 169	-		
Leather, leather goods and fur (excl. footwear and clothing)	116	-630	-	144	-591	-	116	-535	-	101	-683	-	101	-683	-	101	-683	-		
Long term insurance	74	-6 781	338	96	-7 703	314	92	-8 674	320	50	-290	29	50	-290	29	50	-290	29		
Machinery and related items	2 486	-2 411	-	3 443	-3 020	-	3 210	-2 600	-	2 671	-1 181	-	2 671	-1 181	-	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	1 363	-737	0	1 363	-737	0		
Metal	2 005	-5 872	-	2 343	-5 137	0	2 164	-2 766	-	1 871	-1 230	0	1 871	-1 230	0	1 871	-1 230	0		
Mining and quarrying	468	-7 021	60	547	-6 963	3	466	-5 367	0	272	-599	-	272	-599	-	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	1 781	-6 694	1	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	-	1 503	-1 969	-	1 503	-1 969	-		
Personal and household services	2 221	-420	0	2 564	-454	0	2 634	-480	0	2 240	-368	-	2 240	-368	-	2 240	-368	-		
Recreation and cultural services	2 010	-2 257	0	2 231	-2 098	-	2 130	-1 985	-	1 641	-899	-	1 641	-899	-	1 641	-899	-		
Research and scientific institutes	303	-674	0	355	-591	-	320	-580	-	243	-423	-	243	-423	-	243	-423	-		
Retail trade	22 943	-7 696	0	20 768	-9 970	1	22 772	-9 695	5	13 629	-4 891	0	13 629	-4 891	0	13 629	-4 891	0		
Scientific, optical and similar equipment	225	-222	-	361	-433	-	334	-386	-	275	-263	-	275	-263	-	275	-263	-		
Social and related community services	509	-187	0	355	-152	-	251	-89	-	160	-40	-	160	-40	-	160	-40	-		
Specialised repair services	2 060	-1 627	-	2 258	-1 655	0	2 064	-1 928	-	1 725	-1 534	0	1 725	-1 534	0	1 725	-1 534	0		
Textiles	486	-2 852	-	689	-2 772	-	589	-2 354	-	418	-1 264	-	418	-1 264	-	418	-1 264	-		
Transport equipment	257	-232	0	486	-449	-	477	-576	-	382	-383	-	382	-383	-	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	4 792	-5 912	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	-	2 423	-1 848	-	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	4 039	-2 689	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	-763	-	1 093	-763	-	1 093	-763	-		
Other ¹	1 266	-1 091	2	6 096	-2 760	1	769	-632	1	192	-216	1	192	-216	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	129 988	-107 161	32	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 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]	
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 [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
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 with assessed losses and profits by sector, 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 [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
Percentage of total	23.3%	16.6%	39.9%	11.5%	5.1%	16.7%	9.7%	5.1%	14.7%	7.7%	5.4%	13.1%
Agencies and other services	2.3%	1.5%	3.8%	3.4%	2.2%	5.5%	3.7%	2.4%	6.1%	4.2%	2.8%	7.0%
Agriculture, forestry and fishing	0.2%	0.4%	0.5%	0.3%	0.5%	0.9%	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%
Bricks, ceramic, glass, cement and similar products	2.1%	1.6%	3.7%	3.0%	2.5%	5.5%	3.3%	2.5%	5.8%	3.7%	2.5%	6.2%
Catering and accommodation	0.3%	0.7%	1.0%	0.6%	1.1%	1.7%	0.7%	1.1%	1.8%	0.7%	1.2%	1.8%
Chemicals and chemical, rubber and plastic products	0.3%	0.3%	0.6%	0.5%	0.6%	1.1%	0.5%	0.5%	1.0%	0.5%	0.5%	1.0%
Clothing and footwear	0.1%	0.1%	0.2%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%
Coal and petroleum products	6.9%	5.1%	12.0%	7.4%	6.2%	13.6%	7.7%	6.5%	14.2%	7.3%	6.8%	14.1%
Construction	0.7%	0.7%	1.4%	0.8%	0.8%	1.6%	0.8%	0.8%	1.7%	0.9%	0.8%	1.7%
Educational services	0.3%	0.3%	0.6%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Electricity, gas and water	34.0%	37.8%	71.8%	34.9%	38.9%	73.8%	35.2%	39.2%	74.4%	39.4%	39.6%	79.0%
Financing, insurance, real estate and business services	0.6%	0.6%	1.2%	0.9%	0.9%	1.8%	0.9%	0.9%	1.8%	0.9%	1.0%	1.9%
Food, drink and tobacco	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%
Long term insurance	0.7%	1.5%	2.2%	1.3%	2.4%	3.7%	1.4%	2.5%	3.9%	1.6%	2.8%	4.3%
Machinery and related items	0.6%	1.5%	2.2%	0.9%	1.8%	2.6%	1.0%	1.8%	2.8%	0.9%	2.1%	3.0%
Medical, dental and other health and veterinary services	0.6%	1.2%	1.8%	0.9%	1.8%	2.7%	0.9%	2.0%	2.9%	1.0%	2.1%	3.1%
Metal	0.2%	0.2%	0.4%	0.3%	0.3%	0.6%	0.4%	0.2%	0.6%	0.3%	0.2%	0.5%
Mining and quarrying	1.3%	1.7%	3.1%	1.1%	1.5%	2.5%	1.1%	1.4%	2.5%	1.1%	1.4%	2.5%
Other manufacturing industries	0.5%	0.7%	1.2%	0.8%	1.0%	1.8%	0.9%	1.0%	1.9%	0.9%	1.1%	2.0%
Paper, printing and publishing	0.9%	0.7%	1.6%	1.1%	0.9%	1.9%	1.2%	0.9%	2.2%	1.3%	1.0%	2.4%
Personal and household 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%
Recreation and cultural services	0.2%	0.1%	0.3%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%
Research and scientific institutes	11.4%	11.1%	22.5%	12.4%	14.0%	26.4%	14.6%	15.3%	29.9%	12.1%	13.7%	25.8%
Retail trade	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	0.1%	0.2%	0.4%	0.2%	0.3%	0.4%
Scientific, optical and similar equipment	3.0%	4.2%	7.2%	2.9%	0.9%	3.9%	2.3%	0.8%	3.1%	2.5%	0.3%	2.8%
Social and related community 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%
Specialised repair services	0.2%	0.2%	0.3%	0.3%	0.3%	0.6%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Textiles	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 equipment	2.8%	2.6%	5.5%	3.6%	2.9%	6.5%	3.9%	3.1%	7.0%	3.6%	3.3%	7.0%
Transport, storage and communications	0.6%	1.1%	1.7%	1.1%	1.9%	3.0%	1.2%	1.8%	3.1%	1.4%	1.9%	3.3%
Vehicles, parts and accessories	2.9%	3.7%	6.6%	3.4%	4.0%	7.4%	3.6%	4.1%	7.7%	3.2%	4.2%	7.5%
Wholesale trade	0.3%	0.5%	0.8%	0.5%	0.7%	1.2%	0.6%	0.7%	1.2%	0.6%	0.7%	1.3%
Wood, wood products and furniture	1.1%	1.2%	2.3%	3.1%	3.6%	6.8%	0.7%	1.3%	1.9%	0.3%	0.2%	0.6%
Other	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			2007			2008			2009		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Percentage of total	[101.5% assessed tax as % of provisional tax]	[95.0% assessed tax as % of provisional tax]	[82.6% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]	[34.3% assessed tax as % of provisional tax]
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%	66.5%	33.5%	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			Other	Total tax assessed
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accom- odation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services		
Taxable income group (R million)										
A: < 0	0	60	3	-	1	0	0	-	341	0
B: = 0	0	0	3	-	0	6	0	0	15	1
C: 1 to 100 000	9	1	41	2	29	120	15	424	34	682
D: 100 001 to 250 000	18	2	88	4	51	206	24	690	45	1 136
E: 250 001 to 500 000	28	4	155	5	75	297	38	883	68	1 562
F: 500 001 to 750 000	20	3	148	4	67	252	30	654	57	1 245
G: 750 001 to 1 000 000	16	4	131	5	55	210	30	537	40	1 033
H: 1 000 001 to 2 500 000	94	15	633	15	248	846	117	1 992	146	4 133
I: 2 500 001 to 5 000 000	82	25	754	6	226	736	137	1 893	95	3 983
J: 5 000 001 to 7 500 000	34	28	553	9	115	538	106	1 111	86	2 589
K: 7 500 001 to 10 000 000	33	11	390	-	110	397	88	824	71	1 932
L: 10 000 001 to 25 000 000	113	97	1 525	20	324	1 197	345	2 810	271	6 749
M: 25 000 001 to 50 000 000	104	69	1 599	-	185	964	371	2 302	269	5 873
N: 50 000 001 to 75 000 000	38	71	812	-	34	693	207	1 550	340	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	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	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]
 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	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
Percentage by taxable income group											
C: 1 to 100 000	1.3%	0.1%	6.0%	0.3%	4.3%	17.6%	2.3%	62.2%	5.0%	0.8%	100.0%
D: 100 001 to 250 000	1.6%	0.2%	7.8%	0.4%	4.5%	18.1%	2.1%	60.7%	4.0%	0.6%	100.0%
E: 250 001 to 500 000	1.8%	0.3%	9.9%	0.3%	4.8%	19.0%	2.4%	56.5%	4.4%	0.6%	100.0%
F: 500 001 to 750 000	1.6%	0.2%	11.9%	0.3%	5.3%	20.2%	2.4%	52.6%	4.6%	0.9%	100.0%
G: 750 001 to 1 000 000	1.6%	0.4%	12.7%	0.4%	5.3%	20.3%	2.9%	52.0%	3.9%	0.5%	100.0%
H: 1 000 001 to 2 500 000	2.3%	0.4%	15.3%	0.4%	6.0%	20.5%	2.8%	48.2%	3.5%	0.6%	100.0%
I: 2 500 001 to 5 000 000	2.0%	0.6%	18.9%	0.2%	5.7%	18.5%	3.4%	47.5%	2.4%	0.7%	100.0%
J: 5 000 001 to 7 500 000	1.3%	1.1%	21.4%	0.4%	4.4%	20.8%	4.1%	42.9%	3.3%	0.3%	100.0%
K: 7 500 001 to 10 000 000	1.7%	0.6%	20.2%	0.0%	5.7%	20.6%	4.6%	42.6%	3.7%	0.4%	100.0%
L: 10 000 001 to 25 000 000	1.7%	1.4%	22.6%	0.3%	4.8%	17.7%	5.1%	41.6%	4.0%	0.7%	100.0%
M: 25 000 001 to 50 000 000	1.8%	1.2%	27.2%	0.0%	3.1%	16.4%	6.3%	39.2%	4.6%	0.2%	100.0%
N: 50 000 001 to 75 000 000	1.0%	1.9%	21.6%	0.0%	0.9%	18.4%	5.5%	41.2%	9.0%	0.5%	100.0%
O: 75 000 001 to 100 000 000	2.1%	2.2%	23.1%	3.0%	2.0%	17.6%	7.5%	38.3%	4.3%	0.0%	100.0%
P: 100 000 001 to 200 000 000	0.0%	3.6%	18.1%	0.7%	3.1%	16.7%	5.4%	45.9%	3.8%	2.7%	100.0%
Q: 200 000 001 +	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 100 000	1.2%	0.0%	0.2%	0.1%	1.6%	0.8%	0.1%	1.1%	1.1%	1.5%	0.6%
D: 100 001 to 250 000	2.3%	0.0%	0.4%	0.2%	2.8%	1.3%	0.2%	1.8%	1.4%	1.9%	1.1%
E: 250 001 to 500 000	3.6%	0.0%	0.6%	0.3%	4.1%	1.9%	0.4%	2.2%	2.2%	2.4%	1.5%
F: 500 001 to 750 000	2.6%	0.0%	0.6%	0.2%	3.6%	1.6%	0.3%	1.7%	1.8%	2.8%	1.2%
G: 750 001 to 1 000 000	2.1%	0.0%	0.5%	0.3%	3.0%	1.3%	0.3%	1.4%	1.3%	1.3%	1.0%
H: 1 000 001 to 2 500 000	11.8%	0.2%	2.6%	0.9%	13.4%	5.3%	1.1%	5.1%	4.7%	6.9%	3.9%
I: 2 500 001 to 5 000 000	10.3%	0.3%	3.1%	0.4%	12.2%	4.6%	1.3%	4.8%	3.1%	7.5%	3.7%
J: 5 000 001 to 7 500 000	4.3%	0.3%	2.3%	0.6%	6.2%	3.4%	1.0%	2.8%	2.8%	1.9%	2.4%
K: 7 500 001 to 10 000 000	4.1%	0.1%	1.6%	0.0%	5.9%	2.5%	0.9%	2.1%	2.3%	2.1%	1.8%
L: 10 000 001 to 25 000 000	14.2%	1.1%	6.2%	1.2%	17.6%	7.5%	3.3%	7.1%	8.8%	12.2%	6.3%
M: 25 000 001 to 50 000 000	13.1%	0.7%	6.6%	0.0%	10.0%	6.0%	3.6%	5.8%	8.7%	2.8%	5.5%
N: 50 000 001 to 75 000 000	4.8%	0.8%	3.3%	0.0%	1.8%	4.3%	2.0%	3.9%	11.0%	4.8%	3.5%
O: 75 000 001 to 100 000 000	6.3%	0.6%	2.2%	4.2%	2.5%	2.6%	1.7%	2.3%	3.2%	0.0%	2.2%
P: 100 000 001 to 200 000 000	0.0%	2.7%	5.1%	2.7%	11.5%	7.2%	3.6%	8.0%	8.5%	48.2%	6.4%
Q: 200 000 001 +	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

Taxable income group (Number of taxpayers)	2006 [101.5% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing ¹	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	
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 A3.5.4: Companies: Number by main industrial sector and taxable income group, 2006 [701.5% assessed tax as % of provisional tax]

Sector	2006 [701.5% assessed tax as % of provisional tax]						Total number of taxpayers			
	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 inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other
A: < 0	4.2%	0.2%	8.1%	0.4%	5.2%	19.6%	3.1%	54.5%	4.1%	0.6%
B: = 0	0.8%	0.2%	2.9%	0.2%	8.3%	16.0%	2.6%	60.0%	7.4%	1.4%
C: 1 to 100 000	1.3%	0.1%	5.8%	0.3%	5.0%	17.9%	2.6%	55.1%	10.3%	1.6%
D: 100 001 to 250 000	1.7%	0.2%	8.5%	0.4%	5.1%	19.1%	2.4%	58.0%	4.0%	0.6%
E: 250 001 to 500 000	1.9%	0.3%	10.0%	0.4%	5.2%	19.3%	2.5%	55.5%	4.4%	0.6%
F: 500 001 to 750 000	1.7%	0.2%	11.9%	0.3%	5.3%	20.1%	2.4%	52.6%	4.7%	0.8%
G: 750 001 to 1 000 000	1.6%	0.4%	12.8%	0.4%	5.3%	20.3%	2.9%	51.8%	4.0%	0.5%
H: 1 000 001 to 2 500 000	2.3%	0.4%	14.9%	0.4%	5.8%	18.5%	2.9%	48.5%	3.6%	0.7%
I: 2 500 001 to 5 000 000	2.1%	0.6%	18.9%	0.2%	5.5%	20.5%	3.4%	47.8%	2.5%	0.6%
J: 5 000 001 to 7 500 000	1.4%	1.2%	21.4%	0.3%	4.5%	20.7%	4.1%	42.7%	3.4%	0.3%
K: 7 500 001 to 10 000 000	1.7%	0.8%	20.5%	0.0%	5.6%	20.6%	4.4%	42.4%	3.7%	0.4%
L: 10 000 001 to 25 000 000	1.9%	1.3%	22.7%	0.3%	5.0%	17.6%	5.2%	41.6%	3.8%	0.7%
M: 25 000 001 to 50 000 000	1.9%	1.2%	26.9%	0.0%	3.5%	16.8%	6.3%	38.7%	4.5%	0.2%
N: 50 000 001 to 75 000 000	0.9%	1.9%	21.3%	0.0%	0.9%	18.0%	5.7%	41.7%	9.0%	0.5%
O: 75 000 001 to 100 000 000	2.1%	2.1%	23.2%	3.2%	2.1%	17.9%	7.4%	37.9%	4.2%	0.0%
P: 100 000 001 to 200 000 000	0.0%	3.7%	19.1%	0.6%	3.1%	17.3%	4.9%	45.1%	3.7%	2.5%
Q: 200 000 001 +	0.5%	10.3%	23.2%	1.0%	0.5%	16.7%	4.9%	39.4%	3.4%	0.0%
Total	2.1%	0.2%	6.1%	0.3%	6.4%	17.9%	2.8%	56.7%	6.4%	1.1%
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%
B: = 0	15.1%	35.6%	18.6%	31.6%	50.9%	35.0%	37.1%	41.4%	45.2%	50.5%
C: 1 to 100 000	10.4%	9.3%	16.2%	16.6%	13.3%	17.0%	15.7%	16.5%	27.1%	25.0%
D: 100 001 to 250 000	3.6%	4.1%	6.2%	5.6%	3.6%	4.8%	3.9%	4.6%	2.8%	2.3%
E: 250 001 to 500 000	2.4%	3.4%	4.3%	3.0%	2.1%	2.8%	2.4%	2.6%	1.8%	1.3%
F: 500 001 to 750 000	0.9%	1.1%	2.2%	1.3%	1.0%	1.3%	1.0%	1.1%	0.8%	0.8%
G: 750 001 to 1 000 000	0.5%	1.1%	1.4%	0.9%	0.5%	0.8%	0.7%	0.6%	0.4%	0.3%
H: 1 000 001 to 2 500 000	1.6%	2.5%	3.6%	1.8%	1.3%	1.7%	1.5%	1.3%	0.8%	0.9%
I: 2 500 001 to 5 000 000	0.6%	1.6%	1.9%	0.3%	0.5%	0.6%	0.8%	0.5%	0.2%	0.3%
J: 5 000 001 to 7 500 000	0.2%	1.3%	0.8%	0.3%	0.2%	0.3%	0.3%	0.2%	0.1%	0.1%
K: 7 500 001 to 10 000 000	0.1%	0.4%	0.4%	0.0%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%
L: 10 000 001 to 25 000 000	0.2%	1.4%	0.9%	0.2%	0.2%	0.2%	0.5%	0.2%	0.1%	0.1%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.0%	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.6%	0.1%	0.1%	0.0%	0.0%	0.1%	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%

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]											
	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed	
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, 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 A3.6.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2007 [percentage of total]
 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	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport and storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services			
Percentage by taxable income group												
C: 1 to 100 000	1.8%	0.2%	8.3%	0.3%	4.9%	20.1%	2.5%	54.5%	4.2%	3.4%	100.0%	
D: 100 001 to 250 000	2.1%	0.2%	10.3%	0.3%	5.2%	20.5%	2.7%	51.6%	4.1%	3.1%	100.0%	
E: 250 001 to 500 000	2.5%	0.3%	12.8%	0.4%	5.7%	21.2%	2.8%	46.6%	4.9%	2.8%	100.0%	
F: 500 001 to 750 000	2.5%	0.4%	14.3%	0.4%	6.6%	21.1%	3.0%	44.1%	4.6%	2.9%	100.0%	
G: 750 001 to 1 000 000	2.8%	0.4%	15.8%	0.5%	6.5%	22.0%	3.5%	40.6%	5.3%	2.7%	100.0%	
H: 1 000 001 to 2 500 000	3.0%	0.4%	18.7%	0.5%	7.6%	21.9%	3.6%	38.1%	3.9%	2.5%	100.0%	
I: 2 500 001 to 5 000 000	2.9%	0.6%	21.7%	0.5%	7.5%	20.8%	3.6%	37.0%	3.4%	2.1%	100.0%	
J: 5 000 001 to 7 500 000	2.2%	0.9%	25.0%	0.4%	7.1%	22.4%	4.3%	33.2%	2.5%	2.0%	100.0%	
K: 7 500 001 to 10 000 000	3.0%	1.3%	22.8%	0.3%	6.2%	20.9%	3.2%	37.3%	3.3%	1.7%	100.0%	
L: 10 000 001 to 25 000 000	2.1%	1.2%	24.8%	0.3%	6.7%	19.2%	4.7%	36.8%	3.0%	1.1%	100.0%	
M: 25 000 001 to 50 000 000	2.1%	0.6%	25.8%	0.5%	4.0%	18.3%	4.8%	39.3%	3.4%	1.4%	100.0%	
N: 50 000 001 to 75 000 000	3.7%	2.0%	30.1%	0.4%	2.0%	17.3%	3.3%	36.0%	1.4%	0.0%	100.0%	
O: 75 000 001 to 100 000 000	3.4%	2.4%	22.5%	0.0%	5.4%	12.9%	5.3%	39.2%	8.9%	0.0%	100.0%	
P: 100 000 001 to 200 000 000	1.2%	4.1%	20.5%	1.8%	1.6%	20.5%	6.7%	41.1%	2.0%	0.4%	100.0%	
Q: 200 000 001 +	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 100 000	0.6%	0.0%	0.2%	0.1%	0.9%	0.6%	0.1%	0.7%	0.7%	1.3%	0.4%	
D: 100 001 to 250 000	1.4%	0.0%	0.4%	0.2%	1.8%	1.1%	0.2%	1.2%	1.3%	2.2%	0.8%	
E: 250 001 to 500 000	2.5%	0.0%	0.7%	0.3%	3.0%	1.8%	0.4%	1.6%	2.4%	3.0%	1.2%	
F: 500 001 to 750 000	2.1%	0.1%	0.6%	0.3%	2.9%	1.5%	0.4%	1.3%	1.9%	2.7%	1.0%	
G: 750 001 to 1 000 000	2.1%	0.0%	0.6%	0.3%	2.5%	1.3%	0.4%	1.0%	1.9%	2.2%	0.9%	
H: 1 000 001 to 2 500 000	9.2%	0.2%	3.1%	1.2%	12.1%	5.5%	1.5%	4.1%	5.8%	8.3%	3.8%	
I: 2 500 001 to 5 000 000	8.9%	0.3%	3.5%	1.3%	11.9%	5.2%	1.5%	3.9%	5.0%	7.0%	3.8%	
J: 5 000 001 to 7 500 000	4.4%	0.3%	2.7%	0.7%	7.4%	3.7%	1.2%	2.3%	2.4%	4.4%	2.5%	
K: 7 500 001 to 10 000 000	4.9%	0.3%	2.0%	0.4%	5.3%	2.8%	0.7%	2.1%	2.7%	3.1%	2.0%	
L: 10 000 001 to 25 000 000	11.7%	1.0%	7.4%	1.5%	19.8%	8.9%	3.7%	7.2%	8.2%	6.9%	7.0%	
M: 25 000 001 to 50 000 000	9.2%	0.4%	6.2%	2.0%	9.3%	6.8%	3.0%	6.1%	7.5%	6.7%	5.6%	
N: 50 000 001 to 75 000 000	9.9%	0.8%	4.4%	0.9%	2.9%	3.9%	1.2%	3.9%	5.0%	4.2%	3.4%	
O: 75 000 001 to 100 000 000	6.2%	0.6%	2.2%	0.0%	5.3%	2.0%	1.4%	2.5%	8.0%	0.0%	2.3%	
P: 100 000 001 to 200 000 000	5.9%	3.0%	5.5%	4.3%	4.3%	8.6%	4.7%	7.2%	4.9%	2.4%	6.3%	
Q: 200 000 001 +	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

Sector	2007 [95.0% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Taxable income group (Number of taxpayers)	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	Other	
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 A3.6.4: Companies: Number by main industrial sector and taxable income group, 2007 [percentage of total]

Sector	2007 [95.0% assessed tax as % of provisional tax]							Total number of taxpayers			
	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 inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	
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 100 000	1.8%	0.2%	8.6%	0.3%	5.9%	24.9%	2.7%	45.8%	5.7%	4.4%	100.0%
D: 100 001 to 250 000	2.3%	0.2%	11.6%	0.4%	6.2%	22.6%	3.0%	46.0%	4.5%	3.2%	100.0%
E: 250 001 to 500 000	2.8%	0.3%	13.7%	0.4%	6.4%	22.4%	2.8%	43.2%	5.0%	2.9%	100.0%
F: 500 001 to 750 000	2.5%	0.4%	14.6%	0.4%	6.8%	21.2%	3.1%	43.1%	4.9%	3.0%	100.0%
G: 750 001 to 1 000 000	2.8%	0.4%	16.1%	0.5%	6.5%	22.0%	3.5%	40.1%	5.4%	2.7%	100.0%
H: 1 000 001 to 2 500 000	3.1%	0.3%	18.3%	0.5%	7.5%	21.7%	3.5%	38.4%	4.1%	2.5%	100.0%
I: 2 500 001 to 5 000 000	3.0%	0.6%	21.6%	0.5%	7.4%	20.8%	3.5%	37.1%	3.4%	2.2%	100.0%
J: 5 000 001 to 7 500 000	2.2%	0.9%	24.7%	0.4%	7.0%	22.4%	4.3%	33.5%	2.5%	2.1%	100.0%
K: 7 500 001 to 10 000 000	2.9%	1.3%	22.8%	0.3%	6.2%	20.9%	3.2%	37.3%	3.3%	1.8%	100.0%
L: 10 000 001 to 25 000 000	2.1%	1.3%	24.5%	0.3%	7.0%	19.6%	4.9%	36.2%	2.9%	1.3%	100.0%
M: 25 000 001 to 50 000 000	2.3%	0.6%	25.6%	0.4%	4.3%	19.1%	4.7%	38.5%	3.2%	1.3%	100.0%
N: 50 000 001 to 75 000 000	3.8%	2.1%	30.1%	0.4%	2.1%	17.2%	3.3%	36.0%	3.8%	1.3%	100.0%
O: 75 000 001 to 100 000 000	3.5%	2.6%	22.6%	0.0%	5.2%	13.0%	5.2%	39.1%	8.7%	0.0%	100.0%
P: 100 000 001 to 200 000 000	1.0%	3.6%	21.0%	2.1%	1.5%	21.0%	7.2%	40.0%	2.1%	0.5%	100.0%
Q: 200 000 001 +	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 100 000	10.5%	8.2%	16.4%	17.6%	14.7%	20.1%	14.0%	17.4%	16.2%	23.0%	17.5%
D: 100 001 to 250 000	4.0%	3.3%	6.8%	6.8%	4.6%	5.5%	4.7%	5.3%	3.8%	5.1%	5.3%
E: 250 001 to 500 000	3.2%	3.4%	5.3%	4.8%	3.2%	3.6%	2.9%	3.3%	2.9%	3.1%	3.5%
F: 500 001 to 750 000	1.3%	2.0%	2.4%	2.0%	1.4%	1.5%	1.4%	1.4%	1.2%	1.3%	1.5%
G: 750 001 to 1 000 000	0.9%	1.1%	1.6%	1.4%	0.9%	0.9%	1.0%	0.8%	0.8%	0.8%	0.9%
H: 1 000 001 to 2 500 000	2.2%	2.1%	4.2%	2.9%	2.2%	2.1%	2.2%	1.7%	1.4%	1.6%	2.1%
I: 2 500 001 to 5 000 000	0.9%	1.7%	2.2%	1.3%	1.0%	0.9%	1.0%	0.7%	0.5%	0.6%	0.9%
J: 5 000 001 to 7 500 000	0.3%	0.9%	0.9%	0.4%	0.3%	0.4%	0.4%	0.3%	0.1%	0.2%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.8%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.5%	1.0%	0.3%	0.4%	0.3%	0.6%	0.3%	0.2%	0.1%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	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

Sector	2008 [82,6% assessed tax as % of provisional tax]										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector						Other
Tax year	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	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 A3.7.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2008 [percentage of total]
 2008 [82.6% assessed tax as % of provisional tax]

Tax year	Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
		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 inter-mediation, insurance, real-estate and business services	Community, social and personal services		
	Percentage by taxable income group												
	C: 1 to 100 000	1.9%	0.2%	8.0%	0.3%	4.8%	21.3%	2.6%	55.6%	4.4%	1.0%	100.0%	
	D: 100 001 to 250 000	2.3%	0.2%	10.2%	0.4%	5.5%	22.4%	2.7%	51.6%	4.2%	0.6%	100.0%	
	E: 250 001 to 500 000	2.7%	0.2%	12.4%	0.4%	5.8%	22.6%	3.1%	47.3%	4.9%	0.5%	100.0%	
	F: 500 001 to 750 000	2.7%	0.3%	14.4%	0.4%	6.0%	22.5%	3.1%	45.2%	4.9%	0.5%	100.0%	
	G: 750 001 to 1 000 000	3.1%	0.4%	15.1%	0.5%	6.6%	23.0%	3.5%	42.3%	5.0%	0.5%	100.0%	
	H: 1 000 001 to 2 500 000	3.2%	0.5%	18.2%	0.4%	7.5%	22.7%	3.6%	39.4%	4.1%	0.4%	100.0%	
	I: 2 500 001 to 5 000 000	3.0%	0.7%	21.1%	0.5%	8.1%	21.5%	3.6%	37.9%	3.2%	0.5%	100.0%	
	J: 5 000 001 to 7 500 000	2.8%	0.9%	22.5%	0.3%	7.7%	20.4%	3.9%	38.0%	3.1%	0.5%	100.0%	
	K: 7 500 001 to 10 000 000	3.1%	0.8%	23.6%	0.3%	7.3%	20.1%	4.5%	37.5%	2.6%	0.3%	100.0%	
	L: 10 000 001 to 25 000 000	2.4%	0.8%	23.5%	0.3%	6.6%	18.7%	5.1%	39.6%	3.1%	0.0%	100.0%	
	M: 25 000 001 to 50 000 000	2.4%	1.4%	27.3%	0.8%	6.3%	15.9%	4.9%	37.9%	2.5%	0.5%	100.0%	
	N: 50 000 001 to 75 000 000	2.4%	0.4%	24.8%	0.4%	5.0%	16.6%	4.9%	41.3%	3.8%	0.4%	100.0%	
	O: 75 000 001 to 100 000 000	1.7%	1.7%	20.6%	1.9%	6.2%	13.7%	6.2%	41.6%	6.3%	0.0%	100.0%	
	P: 100 000 001 to 200 000 000	2.5%	1.7%	28.1%	1.2%	1.2%	14.8%	4.2%	40.8%	5.1%	0.4%	100.0%	
	Q: 200 000 001 +	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 100 000	0.5%	0.0%	0.1%	0.2%	0.7%	0.6%	0.1%	0.6%	0.6%	0.9%	0.4%	
	D: 100 001 to 250 000	1.2%	0.0%	0.3%	0.6%	1.5%	1.3%	0.2%	1.1%	1.1%	1.0%	0.8%	
	E: 250 001 to 500 000	2.3%	0.1%	0.6%	0.9%	2.6%	2.2%	0.4%	1.6%	2.1%	1.5%	1.2%	
	F: 500 001 to 750 000	1.9%	0.1%	0.6%	0.9%	2.3%	1.8%	0.3%	1.3%	1.8%	1.1%	1.1%	
	G: 750 001 to 1 000 000	1.9%	0.1%	0.5%	1.0%	2.2%	1.6%	0.3%	1.1%	1.6%	1.0%	0.9%	
	H: 1 000 001 to 2 500 000	8.8%	0.3%	2.7%	3.2%	11.0%	7.1%	1.5%	4.4%	5.7%	3.5%	4.1%	
	I: 2 500 001 to 5 000 000	8.1%	0.5%	3.2%	3.6%	11.8%	6.7%	1.6%	4.2%	4.4%	4.1%	4.0%	
	J: 5 000 001 to 7 500 000	5.2%	0.4%	2.4%	1.9%	7.8%	4.4%	1.2%	2.9%	3.0%	3.0%	2.8%	
	K: 7 500 001 to 10 000 000	4.4%	0.3%	1.9%	1.4%	5.6%	3.3%	1.0%	2.2%	1.9%	1.4%	2.1%	
	L: 10 000 001 to 25 000 000	12.0%	1.0%	6.4%	4.7%	17.4%	10.5%	3.9%	8.0%	7.8%	0.6%	7.4%	
	M: 25 000 001 to 50 000 000	10.0%	1.5%	6.2%	9.3%	13.9%	7.4%	3.2%	6.3%	5.3%	6.5%	6.1%	
	N: 50 000 001 to 75 000 000	5.8%	0.2%	3.4%	2.7%	6.5%	4.6%	1.9%	3.4%	4.7%	3.4%	3.6%	
	O: 75 000 001 to 100 000 000	2.6%	0.7%	1.7%	8.3%	5.0%	2.3%	1.5%	2.5%	4.8%	0.0%	2.2%	
	P: 100 000 001 to 200 000 000	10.9%	1.9%	6.9%	15.3%	2.8%	7.5%	2.9%	7.3%	11.5%	5.5%	6.6%	
	Q: 200 000 001 +	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

Sector	2008 [82.6% assessed tax as % of provisional tax]										Total number of taxpayers
	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	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		
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 A3.7.4: Companies: Number by main industrial sector and taxable income group, 2008 [percentage of total]

Sector	2008 [82.6% assessed tax as % of provisional tax]							Total number of taxpayers		
	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 inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other
A: < 0	5.4%	0.3%	11.0%	0.4%	6.8%	24.0%	3.5%	43.0%	5.1%	0.5%
B: = 0	1.7%	0.5%	4.9%	0.2%	8.8%	23.1%	4.4%	47.7%	7.6%	1.0%
C: 1 to 100 000	1.8%	0.1%	8.5%	0.3%	6.2%	26.4%	2.8%	46.1%	5.6%	2.1%
D: 100 001 to 250 000	2.5%	0.2%	11.6%	0.4%	6.7%	24.8%	3.0%	45.8%	4.5%	0.5%
E: 250 001 to 500 000	3.1%	0.2%	13.5%	0.4%	6.6%	23.9%	3.1%	43.3%	5.3%	0.5%
F: 500 001 to 750 000	2.8%	0.3%	14.7%	0.4%	6.1%	22.8%	3.1%	44.1%	5.2%	0.5%
G: 750 001 to 1 000 000	3.1%	0.4%	15.1%	0.5%	6.7%	23.0%	3.5%	42.0%	5.1%	0.5%
H: 1 000 001 to 2 500 000	3.3%	0.5%	18.0%	0.4%	7.5%	22.6%	3.5%	39.6%	4.2%	0.4%
I: 2 500 001 to 5 000 000	3.0%	0.7%	21.0%	0.5%	8.0%	21.7%	3.6%	37.9%	3.2%	0.5%
J: 5 000 001 to 7 500 000	2.8%	0.8%	22.6%	0.3%	7.5%	20.5%	3.9%	38.0%	3.0%	0.5%
K: 7 500 001 to 10 000 000	3.1%	0.7%	23.7%	0.4%	7.2%	20.0%	4.6%	37.4%	2.6%	0.3%
L: 10 000 001 to 25 000 000	2.5%	0.8%	24.0%	0.3%	6.3%	19.1%	4.8%	38.9%	3.1%	0.0%
M: 25 000 001 to 50 000 000	2.4%	1.5%	27.6%	0.6%	6.2%	15.8%	4.8%	38.0%	2.5%	0.5%
N: 50 000 001 to 75 000 000	2.3%	0.4%	25.3%	0.4%	5.3%	17.0%	4.9%	40.4%	3.8%	0.4%
O: 75 000 001 to 100 000 000	1.8%	1.8%	20.2%	1.8%	6.1%	14.0%	6.1%	42.1%	6.1%	0.0%
P: 100 000 001 to 200 000 000	2.4%	1.4%	29.0%	1.0%	1.4%	14.5%	4.3%	40.1%	5.3%	0.5%
Q: 200 000 001 +	2.7%	6.3%	24.3%	0.5%	1.4%	15.8%	5.9%	39.6%	3.2%	0.5%
Total	3.2%	0.3%	9.4%	0.3%	7.3%	24.0%	3.6%	45.0%	5.9%	0.9%
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%
B: = 0	16.3%	43.7%	16.1%	21.8%	36.7%	29.4%	37.3%	32.5%	39.8%	32.9%
C: 1 to 100 000	9.7%	6.7%	15.4%	16.9%	14.4%	18.8%	13.2%	17.5%	16.4%	40.1%
D: 100 001 to 250 000	4.3%	3.2%	6.8%	7.0%	5.1%	5.7%	4.5%	5.6%	4.3%	2.9%
E: 250 001 to 500 000	3.7%	2.7%	5.6%	5.1%	3.5%	3.9%	3.4%	3.7%	3.5%	2.0%
F: 500 001 to 750 000	1.4%	1.5%	2.6%	2.2%	1.4%	1.6%	1.4%	1.6%	1.5%	0.9%
G: 750 001 to 1 000 000	1.0%	1.3%	1.7%	1.6%	0.9%	1.0%	1.0%	1.0%	0.9%	0.5%
H: 1 000 001 to 2 500 000	2.5%	3.6%	4.7%	3.0%	2.5%	2.3%	2.3%	2.1%	1.7%	1.1%
I: 2 500 001 to 5 000 000	1.0%	2.3%	2.4%	1.5%	1.2%	1.0%	1.1%	0.9%	0.6%	0.6%
J: 5 000 001 to 7 500 000	0.4%	1.1%	1.0%	0.4%	0.4%	0.4%	0.5%	0.4%	0.2%	0.2%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.6%	0.3%	0.2%	0.2%	0.3%	0.2%	0.1%	0.1%
L: 10 000 001 to 25 000 000	0.4%	1.1%	1.1%	0.4%	0.4%	0.4%	0.6%	0.4%	0.2%	0.0%
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.5%	0.3%	0.1%	0.0%	0.2%	0.1%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.2%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.9%	0.1%	0.1%	0.0%	0.0%	0.1%	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%

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

Sector	2009 [34.3% assessed tax as % of provisional tax]										Total tax assessed		
	Primary sector		Secondary sector			Tertiary sector						Other	
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 and storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services				
A: < 0	-	-	1	-	0	0	0	0	0	30	0	1	32
B: = 0	-	-	0	-	-	4	0	0	-	0	-	1	6
C: 1 to 100 000	8	1	30	1	17	65	9	205	16	1	16	1	352
D: 100 001 to 250 000	20	1	76	2	42	152	22	402	31	1	31	1	748
E: 250 001 to 500 000	38	3	156	5	77	251	37	602	58	2	58	2	1 230
F: 500 001 to 750 000	35	2	149	5	68	222	40	500	53	1	53	1	1 077
G: 750 001 to 1 000 000	32	2	162	4	73	192	36	404	49	1	49	1	956
H: 1 000 001 to 2 500 000	151	12	731	24	298	883	147	1 611	172	3	172	3	4 032
I: 2 500 001 to 5 000 000	142	23	775	18	333	805	161	1 442	134	1	134	1	3 835
J: 5 000 001 to 7 500 000	82	10	574	21	261	449	115	901	77	2	77	2	2 491
K: 7 500 001 to 10 000 000	70	8	430	10	157	349	105	677	57	-	57	-	1 861
L: 10 000 001 to 25 000 000	183	37	1 557	22	528	1 066	221	2 200	177	-	177	-	5 989
M: 25 000 001 to 50 000 000	107	38	966	46	343	560	163	1 268	61	9	61	9	3 561
N: 50 000 001 to 75 000 000	52	20	582	15	213	174	67	618	90	-	90	-	1 832
O: 75 000 001 to 100 000 000	-	-	262	24	25	67	22	392	100	-	100	-	892
P: 100 000 001 to 200 000 000	-	35	765	42	210	382	102	937	276	28	276	28	2 777
Q: 200 000 001 +	-	124	1 920	792	4 087	481	4 189	2 752	1 534	-	1 534	-	15 879
Total	918	315	9 135	1 031	6 733	6 103	5 436	14 942	2 885	50	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]
 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	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			
Percentage by taxable income group												
C: 1 to 100 000	2.2%	0.2%	8.5%	0.3%	5.0%	18.4%	2.5%	58.3%	4.5%	0.2%	100.0%	
D: 100 001 to 250 000	2.6%	0.2%	10.2%	0.3%	5.6%	20.3%	2.9%	53.7%	4.1%	0.1%	100.0%	
E: 250 001 to 500 000	3.1%	0.2%	12.7%	0.4%	6.3%	20.4%	3.0%	49.0%	4.7%	0.2%	100.0%	
F: 500 001 to 750 000	3.3%	0.2%	13.9%	0.5%	6.3%	20.6%	3.7%	46.4%	4.9%	0.1%	100.0%	
G: 750 001 to 1 000 000	3.4%	0.3%	17.0%	0.4%	7.6%	20.1%	3.8%	42.3%	5.1%	0.1%	100.0%	
H: 1 000 001 to 2 500 000	3.7%	0.3%	18.1%	0.6%	7.4%	21.9%	3.6%	40.0%	4.3%	0.1%	100.0%	
I: 2 500 001 to 5 000 000	3.7%	0.6%	20.2%	0.5%	8.7%	21.0%	4.2%	37.6%	3.5%	0.0%	100.0%	
J: 5 000 001 to 7 500 000	3.3%	0.4%	23.0%	0.8%	10.5%	18.0%	4.6%	36.2%	3.1%	0.1%	100.0%	
K: 7 500 001 to 10 000 000	3.7%	0.4%	23.1%	0.5%	8.4%	18.7%	5.6%	36.4%	3.0%	0.0%	100.0%	
L: 10 000 001 to 25 000 000	3.0%	0.6%	26.0%	0.4%	8.8%	17.8%	3.7%	36.7%	3.0%	0.0%	100.0%	
M: 25 000 001 to 50 000 000	3.0%	1.1%	27.1%	1.3%	9.6%	15.7%	4.6%	35.6%	1.7%	0.3%	100.0%	
N: 50 000 001 to 75 000 000	2.8%	1.1%	31.8%	0.8%	11.6%	9.5%	3.7%	33.7%	4.9%	0.0%	100.0%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	29.4%	2.7%	2.8%	7.5%	2.4%	44.0%	11.2%	0.0%	100.0%	
P: 100 000 001 to 200 000 000	0.0%	1.2%	27.6%	1.5%	7.6%	13.7%	3.7%	33.7%	9.9%	1.0%	100.0%	
Q: 200 000 001 +	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 100 000	0.8%	0.2%	0.3%	0.1%	0.3%	1.1%	0.2%	1.4%	0.5%	1.3%	0.7%	
D: 100 001 to 250 000	2.1%	0.4%	0.8%	0.2%	0.6%	2.5%	0.4%	2.7%	1.1%	1.3%	1.6%	
E: 250 001 to 500 000	4.1%	0.8%	1.7%	0.5%	1.1%	4.1%	0.7%	4.0%	2.0%	4.1%	2.6%	
F: 500 001 to 750 000	3.9%	0.8%	1.6%	0.5%	1.0%	3.6%	0.7%	3.3%	1.8%	2.5%	2.3%	
G: 750 001 to 1 000 000	3.5%	0.8%	1.8%	0.4%	1.1%	3.2%	0.7%	2.7%	1.7%	2.0%	2.0%	
H: 1 000 001 to 2 500 000	16.4%	3.7%	8.0%	2.3%	4.4%	14.5%	2.7%	10.8%	6.0%	6.6%	8.5%	
I: 2 500 001 to 5 000 000	15.4%	7.2%	8.5%	1.7%	5.0%	13.2%	3.0%	9.7%	4.7%	1.9%	8.1%	
J: 5 000 001 to 7 500 000	8.9%	3.0%	6.3%	2.0%	3.9%	7.4%	2.1%	6.0%	2.7%	3.1%	5.2%	
K: 7 500 001 to 10 000 000	7.6%	2.5%	4.7%	0.9%	2.3%	5.7%	1.9%	4.5%	2.0%	0.0%	3.9%	
L: 10 000 001 to 25 000 000	19.9%	11.6%	17.0%	2.2%	7.8%	17.5%	4.1%	14.7%	6.1%	0.0%	12.6%	
M: 25 000 001 to 50 000 000	11.7%	12.1%	10.6%	4.5%	5.1%	9.2%	3.0%	8.5%	2.1%	18.3%	7.5%	
N: 50 000 001 to 75 000 000	5.6%	6.4%	6.4%	1.5%	3.2%	2.9%	1.2%	4.1%	3.1%	0.0%	3.9%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	2.9%	2.3%	0.4%	1.1%	0.4%	2.6%	3.5%	0.0%	1.9%	
P: 100 000 001 to 200 000 000	0.0%	11.0%	8.4%	4.1%	3.1%	6.3%	1.9%	6.3%	9.6%	55.7%	5.8%	
Q: 200 000 001 +	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

Sector	2009 [34.3% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Taxable income group (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 inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	
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.

Table A3.8.4: Companies: Number by main industrial sector and taxable income group, 2009 [percentage of total]

Sector	2009 [34.3% 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 inter-mediation, insurance, real-estate 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 100 000	2.2%	0.1%	9.3%	0.4%	6.3%	26.0%	3.1%	47.0%	5.2%	0.3%	100.0%
D: 100 001 to 250 000	2.8%	0.1%	11.8%	0.3%	6.7%	22.6%	3.4%	47.2%	4.9%	0.1%	100.0%
E: 250 001 to 500 000	3.7%	0.2%	13.7%	0.5%	7.1%	21.9%	3.2%	44.4%	5.3%	0.1%	100.0%
F: 500 001 to 750 000	3.3%	0.2%	14.3%	0.5%	6.5%	21.1%	3.7%	45.1%	5.1%	0.1%	100.0%
G: 750 001 to 1 000 000	3.5%	0.2%	17.1%	0.4%	7.7%	20.0%	3.7%	41.9%	5.3%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.7%	0.3%	17.8%	0.6%	7.5%	21.8%	3.7%	40.2%	4.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.7%	0.5%	20.2%	0.5%	8.6%	20.9%	4.3%	37.6%	3.6%	0.0%	100.0%
J: 5 000 001 to 7 500 000	3.3%	0.3%	23.1%	0.9%	10.3%	18.1%	4.6%	36.2%	3.0%	0.1%	100.0%
K: 7 500 001 to 10 000 000	3.8%	0.4%	23.2%	0.5%	8.4%	18.8%	5.6%	36.2%	3.1%	0.0%	100.0%
L: 10 000 001 to 25 000 000	3.0%	0.6%	25.9%	0.4%	8.7%	18.3%	3.5%	36.6%	3.0%	0.0%	100.0%
M: 25 000 001 to 50 000 000	2.7%	1.1%	26.8%	1.4%	9.7%	15.9%	4.6%	35.9%	1.6%	0.3%	100.0%
N: 50 000 001 to 100 000 000	2.9%	1.0%	31.4%	1.0%	11.4%	9.5%	3.8%	34.3%	4.8%	0.0%	100.0%
O: 75 000 001 to 200 000 000	0.0%	0.0%	29.7%	2.7%	2.7%	8.1%	2.7%	43.2%	10.8%	0.0%	100.0%
P: 100 000 001 to 200 000 000	0.0%	1.4%	26.8%	1.4%	7.0%	14.1%	4.2%	33.8%	9.9%	1.4%	100.0%
Q: 200 000 001 +	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 100 000	10.5%	9.3%	16.3%	18.6%	15.5%	20.3%	15.2%	17.5%	14.9%	20.1%	17.3%
D: 100 001 to 250 000	4.8%	3.6%	7.4%	5.8%	5.9%	6.3%	6.1%	6.3%	5.1%	1.7%	6.2%
E: 250 001 to 500 000	4.5%	3.3%	6.2%	6.0%	4.5%	4.4%	4.1%	4.3%	3.9%	1.9%	4.5%
F: 500 001 to 750 000	1.8%	1.7%	2.9%	2.7%	1.8%	1.9%	2.1%	1.9%	1.7%	0.8%	2.0%
G: 750 001 to 1 000 000	1.1%	1.1%	2.1%	1.5%	1.3%	1.1%	1.3%	1.1%	1.1%	0.4%	1.2%
H: 1 000 001 to 2 500 000	2.8%	2.8%	4.9%	4.6%	2.9%	2.7%	2.8%	2.4%	2.0%	0.7%	2.7%
I: 2 500 001 to 5 000 000	1.1%	2.4%	2.4%	1.6%	1.4%	1.1%	1.4%	0.9%	0.7%	0.1%	1.2%
J: 5 000 001 to 7 500 000	0.4%	0.6%	1.0%	1.1%	0.6%	0.4%	0.6%	0.3%	0.2%	0.1%	0.4%
K: 7 500 001 to 10 000 000	0.2%	0.3%	0.5%	0.3%	0.3%	0.2%	0.4%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.0%	1.1%	0.4%	0.5%	0.3%	0.4%	0.3%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.3%	0.4%	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Q: 200 000 001 +	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%

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

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	33 679	11 726	-5 686	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	15 260	663	-279	1 536	687	-253	1 469	651	-264	1 361	841	-218
Transport equipment	1 216	393	-345	1 237	463	-486	1 274	570	-701	1 175	549	-584
Transport, storage and communications	5 325	2 929	-6 029	5 425	2 613	-6 454	5 411	3 018	-9 712	5 047	3 931	-5 669
Vehicles, parts and accessories	27 114	7 653	-4 182	27 031	8 679	-4 831	26 375	9 051	-6 023	24 431	9 523	-5 299
Wholesale trade	3 441	817	-199	3 554	885	-222	3 441	839	-238	3 088	856	-213
Wood, wood products and furniture	128	47	-46	45	26	-2	36	20	-4	35	8	-6
Other ¹												
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%	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%
Transport, storage and communications	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.6%	0.2%	0.3%	0.5%
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

Payment category ¹	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

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	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

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	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

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	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

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	-0	2	0	-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	-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 A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10			
	Type of enterprise	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 : Individual	127 435	5 899	-2 295	-2 478	124 159	6 544	-2 478	118 005	6 797	-2 760	103 548	6 356	-2 587
B : Partnership	15 462	3 253	-2 194	-2 857	14 905	4 244	-2 857	14 196	5 266	-3 223	12 700	4 774	-3 742
C : Company/Close corporation	330 436	129 051	-67 988	-86 588	350 259	152 017	-86 588	360 024	168 652	-109 440	340 536	176 730	-100 845
D : Local/Public authority	833	2 529	-1 950	-3 504	853	2 646	-3 504	852	2 062	-5 025	815	2 485	-6 773
E : Association not for gain	2 640	1 258	-530	-455	2 759	1 389	-455	2 895	1 445	-688	2 810	1 716	-811
F : Estate/Trust	30 582	2 392	-1 539	-1 839	31 324	2 875	-1 839	31 998	2 984	-2 159	30 715	3 214	-1 658
G : Club	859	152	-164	-164	850	164	-164	835	181	-66	766	188	-23
H : Welfare organisation	1 181	43	-123	-146	1 188	70	-146	1 201	53	-178	1 147	45	-212
Other	187	105	-110	-48	106	167	-48	217	161	-79	221	124	-15
Total	509 615	144 683	-76 892	-98 080	526 403	170 116	-98 080	530 223	187 601	-123 599	493 258	195 633	-116 666
Percentage of total													
A : Individual	25.0%	4.1%	3.0%	2.5%	23.6%	3.8%	2.5%	22.3%	3.6%	2.2%	21.0%	3.2%	2.2%
B : Partnership	3.0%	2.2%	2.9%	2.9%	2.8%	2.5%	2.9%	2.7%	2.8%	2.6%	2.6%	2.4%	3.2%
C : Company/Close corporation	64.8%	89.2%	88.4%	88.3%	66.5%	89.4%	88.3%	67.9%	89.9%	88.5%	69.0%	90.3%	86.4%
D : Local/Public authority	0.2%	1.7%	2.5%	3.6%	0.2%	1.6%	3.6%	0.2%	1.1%	4.1%	0.2%	1.3%	5.8%
E : Association not for gain	0.5%	0.9%	0.7%	0.5%	0.5%	0.8%	0.5%	0.5%	0.8%	0.5%	0.6%	0.9%	0.7%
F : Estate/Trust	6.0%	1.7%	2.0%	1.9%	6.0%	1.7%	1.9%	6.0%	1.6%	1.7%	6.2%	1.6%	1.4%
G : Club	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%
H : Welfare organisation	0.2%	0.0%	0.2%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.2%
Other	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	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%	100.0%

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.

VAT on imports and customs duties

Table A5.1.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2E¹ by customs chapter, 2007/08 – 2009/10

R million	Chapter	2007/08			2008/09			2009/10		
		Customs value	VAT on imports ¹	Customs Duty 1-2B ² duty ¹	Customs value	VAT on imports ²	Customs Duty 1-2B ² duty ²	Customs value	VAT on imports ²	Customs Duty 1-2B ² duty ²
Live animals; Animal products	1 - 5	6 670	762	512	6 419	763	350	6 319	791	419
Vegetable products	6 - 14	11 418	1 058	199	13 666	1 136	190	11 664	873	134
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	9 585	707	325	12 182	1 011	398	8 882	710	267
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	19 118	2 079	2 157	27 336	2 643	2 394	28 462	2 611	2 370
Mineral products	25 - 26	124 055	2 215	683	183 843	3 764	472	129 189	2 014	749
Products of the chemical or allied industries	27 - 38	51 406	7 440	572	69 624	9 963	734	57 183	7 999	513
Plastics and articles thereof; rubber and articles thereof	39 - 40	24 797	3 522	1 656	27 600	3 874	1 713	23 348	3 305	1 393
Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	41 - 43	2 382	385	376	2 602	421	451	2 198	352	384
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	44 - 46	3 237	511	141	2 989	467	115	2 211	348	101
Pulp of wood or of other fibrous cellulosic material, waste and scrap of paper or paperboard; paper and paperboard and articles thereof	47 - 49	9 757	1 447	242	11 700	1 701	280	10 155	1 465	205
Textiles and textile articles	50 - 63	17 948	2 646	2 463	22 243	3 092	2 834	19 827	2 806	2 526
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64 - 67	5 754	959	1 469	6 735	1 126	1 664	6 093	1 035	1 547
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68 - 70	8 649	1 333	414	8 505	1 311	429	7 354	1 116	375
Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery, coin	71	45 229	1 367	125	73 391	1 261	122	55 703	866	102
Base metals and articles of base metals	72 - 83	50 668	4 252	770	56 046	5 423	937	53 961	3 668	660
Machinery and mechanical appliances, electrical equipment, parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	84 - 85	163 494	22 424	1 953	204 988	28 476	2 639	155 902	21 051	1 822
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	91 819	11 583	8 736	89 620	10 352	4 484	80 589	8 207	3 216
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90 - 92	16 948	2 350	17	20 698	2 857	18	17 214	2 400	24
Miscellaneous manufactured articles	94 - 96	9 069	1 422	702	10 198	1 587	765	9 851	1 525	625
Works of art, collectors' pieces and antiques	97	814	46	-	696	73	-	399	26	-
Not assigned ³		74 145	6 314	23	86 600	7 626	38	57 903	4 700	41
Total		748 961	74 822	23 535	937 701	88 926	21 029	744 411	67 867	17 474
				3 885			3 369			3 231

1. As per Bill of Entry processed and not actual revenue collected.

2. Duty 1 - 2B refers to the ad valorem excise duties on imports.

3. The majority of the not assigned group constitutes MIBP imports.

Table A5.1.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2E¹ by customs chapter, 2007/08 – 2009/10 [percentage of total]

Percentage	Chapter	2007/08			2008/09			2009/10		
		Customs value	VAT on imports ¹	Customs duty 1-2B ² duty ¹	Customs value	VAT on imports ¹	Customs duty 1-2B ² duty ²	Customs value	VAT on imports ²	Customs duty 1-2B ² duty ²
Live animals; Animal products	1 - 5	0.9%	1.0%	2.2%	0.7%	0.9%	1.7%	0.8%	1.2%	2.4%
Vegetable products	6 - 14	1.5%	1.4%	0.8%	1.5%	1.3%	0.9%	1.6%	1.3%	0.8%
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	1.3%	0.9%	1.4%	1.3%	1.1%	1.9%	1.2%	1.0%	1.5%
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	2.6%	2.8%	9.2%	2.9%	3.0%	11.4%	3.8%	3.8%	13.6%
Mineral products	25 - 26	16.6%	3.0%	2.9%	19.6%	4.2%	2.2%	17.4%	3.0%	4.3%
Products of the chemical or allied industries	27 - 38	6.9%	9.9%	2.4%	7.4%	11.2%	3.5%	7.7%	11.8%	2.9%
Plastics and articles thereof, rubber and articles thereof	39 - 40	3.3%	4.7%	7.0%	2.9%	4.4%	8.1%	3.1%	4.9%	8.0%
Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	41 - 43	0.3%	0.5%	1.6%	0.3%	0.5%	2.1%	0.3%	0.5%	2.2%
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	44 - 46	0.4%	0.7%	0.6%	0.3%	0.5%	0.5%	0.3%	0.5%	0.6%
Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	47 - 49	1.3%	1.9%	1.0%	1.2%	1.9%	1.3%	1.4%	2.2%	1.2%
Textiles and textile articles	50 - 63	2.4%	3.5%	10.5%	2.4%	3.5%	13.5%	2.7%	4.1%	14.5%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64 - 67	0.8%	1.3%	6.2%	0.7%	1.3%	7.9%	0.8%	1.5%	8.9%
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68 - 70	1.2%	1.8%	1.8%	0.9%	1.5%	2.0%	1.0%	1.6%	2.1%
Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	71	6.1%	1.8%	0.5%	7.8%	1.4%	0.6%	7.5%	1.3%	0.6%
Base metals and articles of base metals	72 - 83	6.8%	5.7%	3.3%	6.0%	6.1%	4.5%	7.2%	5.4%	3.8%
Machinery and mechanical appliances; electrical equipment; parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	84 - 85	21.9%	30.0%	8.3%	21.9%	32.0%	12.6%	20.9%	31.0%	10.4%
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	12.3%	15.5%	37.1%	9.6%	11.6%	21.3%	10.8%	12.1%	18.4%
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90 - 92	2.3%	3.1%	0.1%	2.2%	3.2%	0.1%	2.3%	3.5%	0.1%
Miscellaneous manufactured articles	94 - 96	1.2%	1.9%	3.0%	1.1%	1.8%	3.6%	1.3%	2.2%	3.6%
Works of art, collectors' pieces and antiques	97	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Not assigned ³		9.9%	8.4%	0.1%	9.2%	8.6%	0.2%	7.8%	6.9%	0.2%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. As per Bill of Entry processed and not actual revenue collected.
 2. Duty 1 - 2B refers to the ad valorem excise duties on imports.
 3. The majority of the not assigned group constitutes MIDP imports.

VAT on imports and customs duties

Table A5.2.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by country of origin, 2007/08 – 2009/10

Country of origin ¹	2007/08				2008/09				2009/10						
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	70 039	10 558	5 935	476	16 969	93 197	13 681	6 650	663	20 994	79 673	11 687	5 909	581	18 178
Germany	82 795	10 676	2 319	1 083	14 077	100 398	12 730	1 565	844	15 140	81 698	9 833	1 014	795	11 641
USA	52 454	6 751	1 119	272	8 142	68 002	8 513	1 041	182	9 736	47 206	5 819	804	210	6 833
Japan	51 220	5 997	2 108	401	8 506	53 568	6 297	1 333	362	7 993	36 756	4 190	694	355	5 238
United Kingdom	37 929	4 196	1 879	370	6 445	45 342	4 351	1 449	248	6 047	29 656	3 243	1 416	250	4 910
France	22 784	2 574	553	55	3 183	23 995	3 076	473	42	3 590	20 278	2 554	389	43	2 986
India	17 399	1 584	983	37	2 603	21 944	2 124	769	93	2 986	20 714	1 910	794	110	2 815
Italy	17 078	2 446	478	72	2 997	19 658	2 764	477	73	3 314	14 896	2 033	348	77	2 458
South Korea	16 090	1 943	973	259	3 176	14 244	1 881	597	209	2 687	13 500	1 632	507	217	2 357
Brazil	16 199	1 859	642	8	2 508	19 258	2 173	625	8	2 807	14 183	1 516	525	9	2 050
Thailand	14 903	1 411	424	68	1 903	19 613	1 715	474	71	2 260	15 057	1 382	346	61	1 789
Netherlands	9 646	1 317	303	2	1 622	11 419	1 520	322	3	1 845	11 059	1 393	362	2	1 757
Australia	11 516	1 628	205	28	1 860	15 205	2 143	163	9	2 315	9 802	1 334	147	7	1 488
Malaysia	9 625	1 254	341	53	1 649	11 160	1 408	352	38	1 798	9 040	1 112	314	38	1 465
Spain	11 498	1 333	605	121	2 059	11 343	1 347	382	66	1 796	9 399	1 062	234	45	1 341
Sweden	9 256	1 300	143	20	1 464	16 202	1 953	77	5	2 036	9 013	1 229	95	7	1 331
Argentina	10 539	1 210	484	1	1 695	10 712	1 244	496	3	1 742	8 269	890	396	0	1 286
Belgium	8 025	1 124	112	6	1 241	11 135	1 532	100	12	1 644	8 508	1 150	113	21	1 284
Switzerland	5 465	807	72	2	881	6 545	960	93	2	1 056	6 893	879	143	2	1 024
Indonesia	5 812	772	424	33	1 229	7 821	843	292	26	1 161	6 425	667	289	20	977
Ireland	5 809	824	79	3	905	6 905	1 021	75	4	1 100	5 568	799	100	2	901
Austria	7 334	887	109	36	1 032	7 105	877	73	13	963	5 945	723	59	19	801
Mozambique	2 773	337	93	0	430	3 819	504	94	0	598	3 914	452	301	0	754
Canada	7 580	847	106	8	961	10 090	1 200	99	6	1 305	4 544	635	107	10	751
Poland	2 789	396	152	23	571	3 676	533	156	26	715	3 558	519	94	29	641
Other countries	240 405	10 791	2 894	448	14 133	325 343	12 556	2 799	361	15 696	268 853	9 223	1 974	319	11 516
Total	746 961	74 822	23 535	3 885	102 241	937 701	88 926	21 029	3 369	113 324	744 411	67 867	17 474	3 231	88 571

1. Top-25 countries sorted on 2009/10 total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.

Table A5.2.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by country of origin, 2007/08 – 2009/10 [percentage of total]

Country of origin ¹	2007/08				2008/09				2009/10						
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	9.4%	14.1%	25.2%	12.3%	16.6%	9.9%	15.4%	31.6%	19.7%	18.5%	10.7%	17.2%	33.8%	18.0%	20.5%
Germany	11.1%	14.3%	9.9%	27.9%	13.8%	10.7%	14.3%	7.4%	25.1%	13.4%	11.0%	14.5%	5.8%	24.6%	13.1%
USA	7.0%	9.0%	4.8%	7.0%	8.0%	7.3%	9.6%	5.0%	5.4%	8.6%	6.3%	8.6%	4.6%	6.5%	7.7%
Japan	6.9%	8.0%	9.0%	10.3%	8.3%	5.7%	7.1%	6.3%	10.8%	7.1%	4.9%	6.2%	4.0%	11.0%	5.9%
United Kingdom	5.1%	5.6%	8.0%	9.5%	6.3%	4.8%	4.9%	6.9%	7.3%	5.3%	4.0%	4.8%	8.1%	7.7%	5.5%
France	3.1%	3.4%	2.4%	1.4%	3.1%	2.6%	3.5%	2.2%	1.2%	3.2%	2.7%	3.8%	2.2%	1.3%	3.4%
India	2.3%	2.1%	4.2%	0.9%	2.5%	2.3%	2.4%	3.7%	2.8%	2.6%	2.8%	2.8%	4.5%	3.4%	3.2%
Italy	2.3%	3.3%	2.0%	1.9%	2.9%	2.1%	3.1%	2.3%	2.2%	2.9%	2.0%	3.0%	2.0%	2.4%	2.8%
South Korea	2.2%	2.6%	4.1%	6.7%	3.1%	1.5%	2.1%	2.8%	6.2%	2.4%	1.8%	2.4%	2.9%	6.7%	2.7%
Brazil	2.2%	2.5%	2.7%	0.2%	2.5%	2.1%	2.4%	3.0%	0.3%	2.5%	1.9%	2.2%	3.0%	0.3%	2.3%
Thailand	2.0%	1.9%	1.8%	1.7%	1.9%	2.1%	1.9%	2.3%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%
Netherlands	1.3%	1.8%	1.3%	0.1%	1.6%	1.2%	1.7%	1.5%	0.1%	1.6%	1.5%	2.1%	2.1%	0.1%	2.0%
Australia	1.5%	2.2%	0.9%	0.7%	1.8%	1.6%	2.4%	0.8%	0.3%	2.0%	1.3%	2.0%	0.8%	0.2%	1.7%
Malaysia	1.3%	1.7%	1.5%	1.4%	1.6%	1.2%	1.6%	1.7%	1.1%	1.6%	1.2%	1.6%	1.8%	1.2%	1.7%
Spain	1.5%	1.8%	2.6%	3.1%	2.0%	1.2%	1.5%	1.8%	2.0%	1.6%	1.3%	1.6%	1.3%	1.4%	1.5%
Sweden	1.2%	1.7%	0.6%	0.5%	1.4%	1.7%	2.2%	0.4%	0.2%	1.8%	1.2%	1.8%	0.5%	0.2%	1.5%
Argentina	1.4%	1.6%	2.1%	0.0%	1.7%	1.1%	1.4%	2.4%	0.1%	1.5%	1.1%	1.3%	2.3%	0.0%	1.5%
Belgium	1.1%	1.5%	0.5%	0.2%	1.2%	1.2%	1.7%	0.5%	0.4%	1.5%	1.1%	1.7%	0.6%	0.6%	1.4%
Switzerland	0.7%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	0.9%	0.9%	1.3%	0.8%	0.1%	1.2%
Indonesia	0.8%	1.0%	1.8%	0.8%	1.2%	0.8%	0.9%	1.4%	0.8%	1.0%	0.9%	1.0%	1.7%	0.6%	1.1%
Ireland	0.8%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	1.0%	0.7%	1.2%	0.6%	0.1%	1.0%
Austria	1.0%	1.2%	0.5%	0.9%	1.0%	0.8%	1.0%	0.3%	0.4%	0.8%	0.8%	1.1%	0.3%	0.6%	0.9%
Mozambique	0.4%	0.4%	0.4%	0.0%	0.4%	0.4%	0.6%	0.4%	0.0%	0.5%	0.5%	0.7%	1.7%	0.0%	0.9%
Canada	1.0%	1.1%	0.5%	0.2%	0.9%	1.1%	1.3%	0.5%	0.2%	1.2%	0.6%	0.9%	0.6%	0.3%	0.8%
Poland	0.4%	0.5%	0.6%	0.6%	0.6%	0.4%	0.6%	0.7%	0.8%	0.6%	0.5%	0.8%	0.5%	0.9%	0.7%
Other countries	32.2%	14.4%	12.3%	11.5%	13.8%	34.7%	14.1%	13.3%	10.7%	13.9%	36.1%	13.6%	11.3%	9.9%	13.0%
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%	100.0%	100.0%	100.0%

1. Top-25 countries sorted on 2009/10 total of VAT on imports. Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.

GLOSSARY

<i>Ad valorem</i> excise duties	Are levied on certain selected locally manufactured goods. Corresponding <i>ad valorem</i> customs duties are levied at the same rate of duty on imported goods of the same class or kind. <i>Ad valorem</i> customs duties and <i>ad valorem</i> excise are levied on those items specified in schedule 1 Part 2B of the Harmonized System. <i>Ad valorem</i> excise duty is calculated on the basis of the value of the goods. Discounts are, however, granted on locally manufactured goods.
Air passenger departure tax	Fee-paying passengers departing on international flights pay a tax of R120 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R60 per passenger.
BLNS countries	South Africa is one of the five signatories to the SACU agreement with Botswana, Lesotho, Namibia and Swaziland (so called BLNS countries).
Capital gains tax (CGT)	Was introduced in October 2001. It forms part of the income tax system and is based on capital gains made upon the disposal of assets.
Company income tax (CIT)	Comprises all provisional and assessed taxes paid by companies (net of refunds).
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry to grow thereby creating much needed job opportunities. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.

Donations tax	Is levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Duty 1-2B	Refers to the <i>Ad valorem</i> excise duties on imports.
Electricity levy	Was introduced to support demand-side measures and the energy-efficiency strategy over the medium-term, and to support initiatives to deal with environmental concerns, air pollution and climate change over the longer term. It was introduced at 2 cents per kilowatt hour on the sale of electricity generated from non-renewable sources and is collected at source by the generators of electricity.
Employees' tax	Is the tax that employers must deduct from the employment income of employees – such as salaries, wages and bonuses - and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees.
Estate duty	Is calculated at a rate of 20% on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Gross domestic product (GDP)	A measure of the total national output, income and expenditure in the economy.
Fiscal drag	Is the effect of inflation on effective tax rates. When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though real incomes may not be increasing.
Fiscal year	Is the financial year of government i.e. from 1 April to 31 March of the subsequent year.

Fuel levy	Is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Harmonised system	Is essentially, the system according to which all internationally traded products, components, or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by 200 countries and customs or economic unions, which account for about 98% of world trade.
Incandescent light bulb levy	Was introduced as from 1 October 2009 to promote energy efficiency and reduce electricity demand is proposed. Energy-saving light bulbs last longer, require five times less electricity and result in lower greenhouse gas emissions. The environmental levy of about R3 per bulb (between 1 cent and 3 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Income tax	Is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed by the Income Tax Act 58 of 1962.
Marginal income tax rate	The rate of tax on an incremental unit of income.
Marketable securities tax	See <i>Securities transfer tax</i> .
Motor Industry Development Programme (MIDP)	Was implemented on 1 September 1995 and has been reviewed twice since then and will continue until 2012. The MIDP consists of three distinctive key areas: Light motor vehicle manufacturers; Medium and heavy motor vehicle manufacturers; and Local Component manufacturers. The benefits of taking part in the programme are that the participant can save money in the form of a reduction on import duties due to the incentives of the MIDP programme.
National Revenue Fund	The consolidated account of the national government into which all taxes, fees and charges collected by SARS and departmental revenue must be paid.
Non-tax revenue	Is income received by the government in the form of interest and dividends (from parastatals) and as a result of administrative charges, licences, fees, and sales of goods and services.

Operating cost to revenue ratio	Is an indication of the efficiency with which revenue is collected.
Pay-As-You-Earn (PAYE)	Ensures that an employee's income tax liability is settled in a continuing fashion, at the same time that the income is earned. The advantage of this is that the tax liability for the year is settled over the course of the whole year of assessment.
Personal income tax (PIT)	Comprises all assessed and provisional taxes as well as PAYE paid by individuals (net of refunds).
Plastic bags levy	Is a tax on certain types of plastic shopping bags. The levy aims to encourage the sustainable use of these bags.
Primary rebate	Is a reduction in income tax that is available to all taxpayers.
Progressive tax	Is a system of taxation that collects proportionately more from the rich than from the poor.
Provisional tax (companies)	For any given tax year, are paid in three instalments: the first is due six months into the company's tax year; the second at the end of the tax year; and the third six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year). The majority of provisional tax payments from companies are received during March, June, September and December.
Provisional tax (individuals)	Is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment 7 months after the end of the year of assessment.
Provisional tax (Paragraph 19(3))	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If the Commissioner is not satisfied with the estimate, he may increase it to an amount that he considers reasonable.
Provisional tax (80/20% rule)	The 80/20% rule requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. This change was implemented for companies with year ends after 1 March 2009.

Residence based tax system	Where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary tax on companies (STC)	Tax on dividends declared by a company, calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared.
Securities transfer tax (STT)	Is a tax levied on every transfer of a security. It is levied at a rate of 0.25%. This tax was known as Marketable securities tax prior to 2006/07 and as Uncertificated securities tax prior to 1 July 2008.
Skills development levy (SDL)	Is a compulsory levy to fund training by companies. The rate is 1% of a company's total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	An agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.
Specific excise duty	Is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Income Tax on Employees (SITE)	Is a method that means employees who earn less than a certain amount pay income tax as a full and final liability on the information to the specific employer thus SITE is not a separate type of tax.
Tax amnesty	A period allowed by tax authorities during which taxpayers who are outside the tax net, but should be registered for tax purposes, can register for tax or disclose previously unreported taxable income without incurring penalties.
Tax base	The aggregated value of income, sales or transactions on which particular taxes are levied.
Tax on retirement funds (TRF)	Was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.

Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	Is the 12-month period for which tax is calculated. For individuals it starts on 1 March and ends at the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Refers to the income of an individual or a company which is subject to tax. This is not the same as actual income, since deductions may be claimed such as medical expenses in the case of individuals or depreciation, in the case of companies.
Transfer duties	Is the duty payable by individuals when they acquire property at the rate of 5% of the value above R500 000 and at 8% of the value exceeding R1 million. When property is acquired by a person other than an individual, such as a company or trust, transfer duty is payable at a rate of 8% of the value.
Turnover tax	Is a simple tax that was introduced for small businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities transfer tax</i> .
Value-added tax (VAT)	Is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the Value-Added Tax Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.

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