

2008 Tax Statistics

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



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Department
National Treasury
REPUBLIC OF SOUTH AFRICA

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The *2008 Tax Statistics* publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of this data may be incomplete and subject to revision.

Published by the National Treasury and SARS.

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The *2008 Tax Statistics* publication is also available on www.treasury.gov.za and www.sars.gov.za.

Printed by FormeSet Printers Cape (Pty) Ltd.

Foreword

The *2008 Tax Statistics* publication is an important milestone for National Treasury and the South African Revenue Service (SARS).

The availability of comprehensive tax revenue data is the cornerstone upon which appropriate tax policy and effective tax administration are predicated. Equally, the availability of disaggregated tax revenue data is important for academic research and analysis by private sector economists and other interested parties.

The often heated discourse on economic policy, public sector expenditure priorities and the role of taxes to promote growth and equity needs to be underpinned by rigorous analysis. It is our hope that this publication will make a contribution to enhance the quality of research and analysis and help to support evidence based policy formulation.

The buoyancy in tax revenue collections over the past decade has been the result of a combination of tax reforms, improved tax administration and tax compliance and robust economic growth. Tax reforms have been characterised by a reduction in marginal and average tax rates, the broadening of the tax base, the closing of various tax loopholes and improved tax administration.

It is generally acknowledged that the tax system should be fair, efficient and certain. In addition, taxes and tax incentives are often used to change price signals and thereby influence the behaviour of taxpayers, consumers and producers. The use of excise duties to also take into account the negative externalities associated with tobacco products and alcoholic beverages, in addition to serve as a source of revenue for this fiscus, is well known. Increasingly, the tax system will also be used to help address negative environmental externalities, in particular climate change.

Improvements in tax revenue collection have given government the space to continually look at ways to improve the efficiency, fairness and effectiveness of the tax system and how tax revenues are deployed, to ensure that the welfare of all citizens is addressed.

This publication provides an overview of disaggregated tax revenue data for the period 2002/03 to 2005/06. It contains data on revenue collections with the focus on the three main tax instruments: personal income tax (PIT), corporate income tax (CIT) and value-added tax (VAT). It also includes a brief summary of customs revenue by main tariff heading.

Given that this is the first publication of its kind for South Africa, the scope and quality of data will undoubtedly improve over time. The more we interact with users and become familiar with their needs, as well as consistently enhancing SARS' data capturing processing and systems, the greater the improvements will be. We hope that the data contained in this publication will form the basis for more in-depth analysis and debate that will also inform the refinement of the publication in future.

Finally, we would like to express our appreciation to the Tax Policy Unit of National Treasury and the Revenue Analysis Unit of the South African Revenue Service for their efforts to ensure the publication of the *2008 Tax Statistics*.



Lesetja Kganyago
Director-General: National Treasury



Pravin Gordhan
Commissioner: SARS

About this publication

This *2008 Tax Statistics* publication is an overview of tax revenues for the period 2002/03 to 2005/06. In some instances aggregate revenues for early and later periods, where available, are provided.

This publication is intended to fill a void in relation to the public availability of tax revenue data at a more disaggregate level. Many commentators and analysts have, over the years, requested tax revenue data at a more disaggregate level.

Chapter 1: Overview of revenue collections provides a summary of aggregate tax revenue collection trends in South Africa.

Chapter 2: Personal income tax gives an overview of assessed personal income tax (PIT) revenues of registered individual taxpayers. It provides information on taxable income by income categories, age, gender, source of income, fringe benefits, allowances and other deductions. It should be noted that a large percentage of income taxpayers (standard income tax on employees (SITE)-only taxpayers) – those with taxable income below R60 000 per year) are not reported on in this chapter. SITE-only taxpayers do not have to register with the South African Revenue Service (SARS) and are not required to file annual tax returns. Although larger in number, their contribution to total PIT revenues is small.

Chapter 3: Corporate income tax is an overview of corporate income tax (CIT) revenues. Information on taxable income by income category, sector and type of business entity is provided.

Chapter 4: Value-added tax gives an overview of value-added tax (VAT). It gives a breakdown of VAT receipts and refunds by sector, type of business entity and payment category. In a separate section, it also analyses the topical issue of VAT concessions.

Chapter 5: Customs/import duties provides information on the customs value of imported goods by product type in terms of the Harmonised System¹, second digit level (chapter-level), as well as VAT, customs/import duty, *ad valorem* excise duty revenues on imported goods.

All statistics are based on the income, expenses, deductions and other items reported by taxpayers and traders in their tax returns. Information on the sector (industry) classification is based on the classification as declared by taxpayers, 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.

Disaggregated income tax data is based on assessed PIT and CIT returns. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, the latter year's statistics are lower than that of earlier years. Where figures have not been rounded, discrepancies may occur between the numbers of the component items and the totals in the tables. The disaggregated income tax data was extracted from SARS' systems in July 2007².

Where figures have not been rounded, discrepancies may occur between the numbers of the component items and the totals in the tables. Where there is a single year e.g. 2005, this refers to the tax year and where the year has a forward slash e.g. 2004/05, this refers to the fiscal year.

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

¹ The Harmonised System Nomenclature, also known as the International Convention on the Harmonised Commodity Description and Coding System (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 200 countries and customs or economic unions, which account for about 98 per cent of world trade.

² We would like to thank the University of Pretoria for their assistance with the processing of the data.

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1

Overview of revenue collections

■ Introduction

In 2007/08, the consolidated South African tax revenue of all three spheres of government was an estimated 29.1 percent of GDP or R599.3 billion.

Nationally collected taxes dominate the South African taxation system, accounting for 95.6 percent of total South African tax revenue (or 27.8 percent of GDP) in 2007/08. Provinces account for just under 1 percent of total South African tax revenue (0.2 percent of GDP) and local government around 3.6 percent of total South African tax revenue (1 percent of GDP).

This chapter gives an overview of:

- South African tax revenue
- National taxes
- Registered taxpayers
- Budget revenue and revenue performance
- Main sources of tax revenue
- Tax revenue by main category
- Tax relief
- Tax rates
- Roles of National Treasury and SARS.

■ South African tax revenue

Table 1.1 shows total South African tax revenue from the three spheres of government - national, provincial and local - with the corresponding percentages of GDP. Total South African tax revenue increased from R302 billion in 2002/03 to R599.3 billion in 2007/08. The total South African tax revenue as a percentage of GDP increased from 25.2 percent in 2002/03 to 29.1 percent in 2007/08.

National tax revenues are derived from three major taxes: personal income tax (PIT), corporate income tax (CIT) and value-added tax (VAT). Combined, these account for around 80 percent of total (national) budget revenue, with the fuel levy, excise and customs duties accounting for around 12 to 14 percent of total national budget revenue.

Provincial tax revenues account for less than 1 percent of total South African tax revenue and around 0.2 percent of GDP. The bulk of provincial tax revenue is derived from motor vehicle licences, with some revenue being derived from casino (gambling) taxes and liquor licences. Provincial tax revenue has increased from R2.8 billion in 2002/03 to R4.9 billion in 2007/08.

Table 1.1: South African total tax revenue, 2002/03 – 2007/08

R million	Nominal GDP ¹	Tax revenue			
		Total South Africa	National	Provinces ²	Local government ³
2002/03	1 198 457.0	302 045.9	282 209.7	2 773.4	17 062.8
2003/04	1 288 979.0	324 777.7	302 507.5	3 306.6	18 963.5
2004/05	1 427 445.0	381 910.5	354 980.3	3 525.5	23 404.7
2005/06	1 584 743.0	446 650.1	417 334.0	4 311.2	25 004.9
2006/07	1 808 271.1	519 237.6	495 515.1	4 815.3	18 907.1
2007/08	2 061 942.0	599 347.8	572 870.6	4 895.9	21 581.3
Percentage of Total South African tax revenue					
2002/03		100.0%	93.4%	0.9%	5.6%
2003/04		100.0%	93.1%	1.0%	5.8%
2004/05		100.0%	92.9%	0.9%	6.1%
2005/06		100.0%	93.4%	1.0%	5.6%
2006/07		100.0%	95.4%	0.9%	3.6%
2007/08		100.0%	95.6%	0.8%	3.6%
Percentage of GDP					
2002/03		25.2%	23.5%	0.2%	1.4%
2003/04		25.2%	23.5%	0.3%	1.5%
2004/05		26.8%	24.9%	0.2%	1.6%
2005/06		28.2%	26.3%	0.3%	1.6%
2006/07		28.7%	27.4%	0.3%	1.0%
2007/08		29.1%	27.8%	0.2%	1.0%

1. Source: South African Reserve Bank and Statistics South Africa.

2. Provincial numbers taken from the Provincial Budgets and Expenditure Review. All numbers relative to 2007/08 are budget numbers.

3. Local government numbers taken from the Local Government Budgets and Expenditure Review. The financial year of the municipalities starts on 1 July to 30 June of the following year. Regional service levies were abolished in 2006/07. Numbers up to 2005/06 have been audited, are pre-audited for 2006/07 and budgeted for 2007/08.

Local government (municipal) own tax revenue has decreased from 5.6 percent in 2002/03 to around 3.6 percent of total South African tax revenue in 2007/08. The decrease is mainly due to the termination of the regional services council (RSC) levies in 2006/07. Local government tax revenue accounts for around 1 percent of GDP. All local government tax revenue is derived from property rates and RSC levies prior to 2005/06. *Table 1.1.1¹* provides a breakdown of provincial and local government tax revenues.

The rest of this publication focuses on national taxes only, as provincial and local government taxes are reported in other publications like the Local Government Budgets and Expenditure Review released earlier in 2008 and the Provincial Budgets and Expenditure Review published released in 2007. Both are available on National Treasury's website.

National taxes

Section 213 of the Constitution requires that all money received by the national government be paid into the National Revenue Fund, except for money reasonably excluded by an act of Parliament. South Africa also collects customs and excise revenue on behalf of the Southern African Customs Union (SACU).

¹ Tables numbered in italics are included at the end of the chapter.

One of the first tax reforms instituted by the government after 1994 was the creation of the South African Revenue Service (SARS), which is a dedicated agency established to administer and collect taxes. The national tax base has grown substantially since 1994, with more people being tax compliant. National Treasury is responsible for the tax policy framework and it works closely with SARS to ensure that tax policy and tax administration are well aligned. Section 12(1) of the Public Finance Management Act (1999) (PFMA) requires that: “The South African Revenue Service must promptly deposit into a Revenue Fund all taxes, levies, duties, fees and other moneys collected by it for that Revenue Fund, in accordance with a framework determined by the National Treasury”.

The South African income taxation system is a residence based system, which means residents are taxed on their worldwide income, irrespective of where their income was earned. Non-residents are, however, taxed on their income from a South African source. Foreign taxes on foreign income are credited against the South African tax payable on foreign income.

Registered taxpayers

The number of taxpayers registered as individuals, companies and trusts for income tax and employers for pay-as-you-earn (PAYE) and vendors for VAT are shown in table 1.2. It must be noted that the figures for registered taxpayers for income tax purposes exclude an estimated 4 million formal employees (standard income tax on employees (SITE)-only taxpayers) earning an annual taxable income below R60 000 from employment only, who are not required to register with SARS.

Table 1.2: Registered taxpayers, 2002/03 – 2007/08

Number	Individuals ¹	Companies (CIT) ¹	Trusts ¹	PAYE ¹	VAT ¹
2002/03	3 415 432	814 894	254 593	252 589	506 098
2003/04	3 777 005	817 381	283 825	274 764	536 281
2004/05	4 115 293	933 136	318 967	302 880	578 138
2005/06	4 476 261	1 054 969	344 882	330 194	633 703
2006/07	4 764 105	1 218 905	374 411	349 077	677 153
2007/08	5 204 805	1 584 002	384 747	379 675	745 487
Percentage year-on-year growth					
2003/04	10.6%	0.3%	11.5%	8.8%	6.0%
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%

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.

- *Individuals:* The number of registered individual taxpayers has increased from 3.4 million in 2002/03 to 5.2 million taxpayers in 2007/08. The percentage year-on-year growth has declined from 10.6 percent in 2003/04 to around 9.3 percent in 2007/08.
- *Companies:* The number of companies registered for income tax has nearly doubled from 814 894 in 2002/03 to over 1.5 million in 2007/08. The percentage year-on-year increase ranges from 0.3 percent in 2003/04 to 30 percent in 2007/08.
- *Trusts:* The number of registered trusts has increased from 254 593 in 2002/03 to 384 747 in 2007/08.

- *PAYE*: The number of taxpayers registered for PAYE has increased from 252 589 in 2002/03 to 379 675 in 2007/08.
- *VAT*: The number of registered VAT vendors has increased from 506 098 in 2002/03 to 745 487 in 2007/08. The percentage year-on-year growth has increased from 6 percent in 2003/04 to 10.1 percent in 2007/08.

Budget revenue and revenue performance

Between 2002/03 and 2007/08, (national) tax revenue collections have (with the exception of 2003/04) exceeded budget estimates. This strong revenue performance is the result of robust economic growth, higher commodity prices and improvements in the effectiveness and efficiency of tax administration. The tax base has been broadened and tax compliance has improved.

Budget revenue consists of national tax revenue, and non-tax revenue less payments to Botswana, Lesotho, Namibia and Swaziland (BLNS countries). 98 percent of budget revenue is accounted for by tax revenue while 2 percent is non-tax revenue. (See table 1.3.) National budget revenue has increased as a percentage of GDP from 22.6 percent in 1994/95 to 27.1 percent in 2007/08.

Gross nominal tax revenue increased from R282.2 billion in 2002/03 to R572.9 billion in 2007/08, a cumulative percentage increase of 15.2 percent per year.

Table 1.3: Total budget revenue, 1994/95 – 2007/08

R million	Tax revenue		Non-tax revenue ¹		Total tax and non-tax revenue	Less: SACU payments	Total budget revenue	Nominal GDP ²	Total budget revenue as % of GDP
		%		%					
1994/95	113 774.5	98.4%	1 802.2	1.6%	115 576.7	-3 248.8	112 327.9	497 170	22.6%
1995/96	127 278.0	98.0%	2 614.9	2.0%	129 892.9	-3 890.1	126 002.7	564 164	22.3%
1996/97	147 332.3	97.7%	3 522.7	2.3%	150 855.0	-4 362.7	146 492.4	635 183	23.1%
1997/98	165 327.4	98.0%	3 299.4	2.0%	168 626.8	-5 237.2	163 389.6	699 822	23.3%
1998/99	184 843.6	97.5%	4 738.5	2.5%	189 582.1	-5 576.7	184 005.4	757 084	24.3%
1999/00	201 386.0	98.1%	3 973.7	1.9%	205 359.7	-7 197.3	198 162.4	837 240	23.7%
2000/01	220 334.2	98.4%	3 653.8	1.6%	223 987.9	-8 396.1	215 591.9	951 682	22.7%
2001/02	252 298.3	98.4%	4 168.9	1.6%	256 467.2	-8 204.8	248 262.4	1 048 755	23.7%
2002/03	282 209.7	98.4%	4 557.5	1.6%	286 767.2	-8 259.4	278 507.7	1 198 457	23.2%
2003/04	302 507.5	97.9%	6 646.3	2.1%	309 153.9	-9 722.7	299 431.2	1 288 979	23.2%
2004/05	354 980.3	98.3%	6 201.9	1.7%	361 182.2	-13 327.8	347 854.4	1 427 445	24.4%
2005/06	417 334.0	98.0%	8 558.8	2.0%	425 892.8	-14 144.9	411 747.9	1 584 743	26.0%
2006/07	495 515.1	97.9%	10 880.5	2.1%	506 395.6	-25 194.9	481 200.7	1 808 271	26.6%
2007/08	572 870.6	98.0%	11 615.8	2.0%	584 486.3	-24 712.6	559 773.8	2 061 942	27.1%

1. 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.

2. Source: South African Reserve Bank and Statistics South Africa.

The Southern African Customs Union

South Africa is one of the five signatories to the SACU agreement, together with Botswana, Lesotho, Namibia and Swaziland. SACU's five member 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 formula. South Africa currently administers this revenue pool and makes quarterly payments to the BLNS countries.

Table 1.4 is a summary of contributions “paid into” the SACU pool by the individual countries. South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries. 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. In addition, since 2002/03, excise duties have been collected at source. Excise duty is paid in South Africa on excisable goods exported from South Africa to BLNS countries.

Table 1.4: Contributions to SACU pool, 2000/01 – 2007/08

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total contributions
1999/00	220.9	53.8	235.5	33.2	543.4	15 454.8	15 998.2
2000/01	220.0	64.3	180.3	54.9	519.3	17 154.3	17 673.6
2001/02	200.2	32.6	268.1	53.0	553.8	18 382.1	18 935.9
2002/03	175.6	33.9	269.2	31.4	510.2	20 249.8	20 759.9
2003/04	161.1	69.8	172.4	49.8	453.1	20 407.0	20 860.1
2004/05	162.5	98.5	186.5	28.9	476.4	26 493.8	26 970.2
2005/06	192.1	87.4	195.9	30.6	506.0	33 501.3	34 007.3
2006/07	173.6	86.6	363.9	161.7	785.8	40 563.2	41 349.1
2007/08	149.6	100.3	361.0	135.1	746.0	45 422.6	46 168.7
Percentage year-on-year growth							
2000/01	-0.4%	19.6%	-23.5%	65.3%	-4.4%	11.0%	10.5%
2001/02	-9.0%	-49.3%	48.7%	-3.4%	6.6%	7.2%	7.1%
2002/03	-12.3%	4.2%	0.4%	-40.7%	-7.9%	10.2%	9.6%
2003/04	-8.2%	105.7%	-36.0%	58.5%	-11.2%	0.8%	0.5%
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%

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

Table 1.5 shows how the revenues are allocated based on a revenue share formula. The revenue share accruing to each member state is calculated based on three components:

- a share of the customs pool
- a share of the excise pool
- a share of a development component.

These three components are then distributed as follows:

- The customs component is allocated according to each country’s share of total intra-SACU trade, including re-exports.
- The excise component, net of the development component, is allocated on the basis of GDP.
- The development component is set at 15 percent 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 that poorer countries, that is countries whose GDP per capita falls below the SACU’s per capita average, are compensated by the other relatively well off member states.

Table 1.5: Share received from SACU pool, 2000/01 – 2007/08

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa ¹	Total
1999/00	2 552.0	1 183.1	2 240.7	1 221.5	7 197.3	8 800.9	15 998.2
2000/01	2 986.4	1 126.1	2 877.3	1 406.2	8 396.1	9 277.6	17 673.6
2001/02	2 622.4	1 438.2	2 641.2	1 503.1	8 204.8	10 731.0	18 935.9
2002/03	2 574.8	1 470.0	2 596.9	1 617.8	8 259.4	12 500.5	20 759.9
2003/04	3 387.6	1 421.7	3 035.6	1 877.8	9 722.7	11 137.4	20 860.1
2004/05	4 336.7	2 012.4	4 206.8	2 771.9	13 327.8	13 642.4	26 970.2
2005/06	4 772.6	2 306.0	3 891.9	3 136.2	14 106.7	19 900.6	34 007.3
2006/07	7 756.3	3 945.0	8 161.2	5 321.1	25 183.6	16 165.5	41 349.1
2007/08	9 001.4	4 097.7	6 621.8	4 989.0	24 709.9	21 458.7	46 168.7
Percentage of total							
1999/00	16.0%	7.4%	14.0%	7.6%	45.0%	55.0%	100.0%
2000/01	16.9%	6.4%	16.3%	8.0%	47.5%	52.5%	100.0%
2001/02	13.8%	7.6%	13.9%	7.9%	43.3%	56.7%	100.0%
2002/03	12.4%	7.1%	12.5%	7.8%	39.8%	60.2%	100.0%
2003/04	16.2%	6.8%	14.6%	9.0%	46.6%	53.4%	100.0%
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%
Percentage year-on-year growth							
2000/01	17.0%	-4.8%	28.4%	15.1%	16.7%	5.4%	10.5%
2001/02	-12.2%	27.7%	-8.2%	6.9%	-2.3%	15.7%	7.1%
2002/03	-1.8%	2.2%	-1.7%	7.6%	0.7%	16.5%	9.6%
2003/04	31.6%	-3.3%	16.9%	16.1%	17.7%	-10.9%	0.5%
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%

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

■ Main sources of tax revenue

The contribution of the different types of taxes as a percentage of total tax revenue collections has changed over the period. (See *table 1.2.1* and *figure 1.1.*) PIT, as a percentage of total tax revenue, increased from 39.5 percent in 1994/95 to a high of 42.6 percent in 1999/00 and has since decreased to 29.5 percent in 2007/08. On the other hand, CIT, as a percentage of total tax revenue, has increased from 10.5 percent in 1994/95 to 24.5 percent in 2007/08.

Nominal corporate income tax revenue increased from R55.7 billion in 2002/03 to R140.1 billion in 2007/08, a cumulative percentage increase of 151.4 percent or 20.2 percent per year. The headline corporate income tax rate was reduced from 35 percent in 1994/95 to 30 percent in 1999/00, 29 percent in 2005/06 and 28 percent in 2008/09. Thus, corporate income tax revenues increased while the headline corporate income tax rate decreased.

Nominal customs revenue increased cumulatively by 181.5 percent between 2002/03 and 2007/08, or 23 percent per year, while revenue from the general fuel levy increased cumulatively by only 54.8 percent between 2002/03 and 2007/08, or 9.1 percent annually.

It should be noted that these numbers and percentages include inflation. Much of the increase in nominal tax revenues has been due to higher economic growth, higher commodity prices, improved tax administration and tax compliance.

Figure 1.1 Composition of main sources of tax revenue, 1994/95 – 2007/08

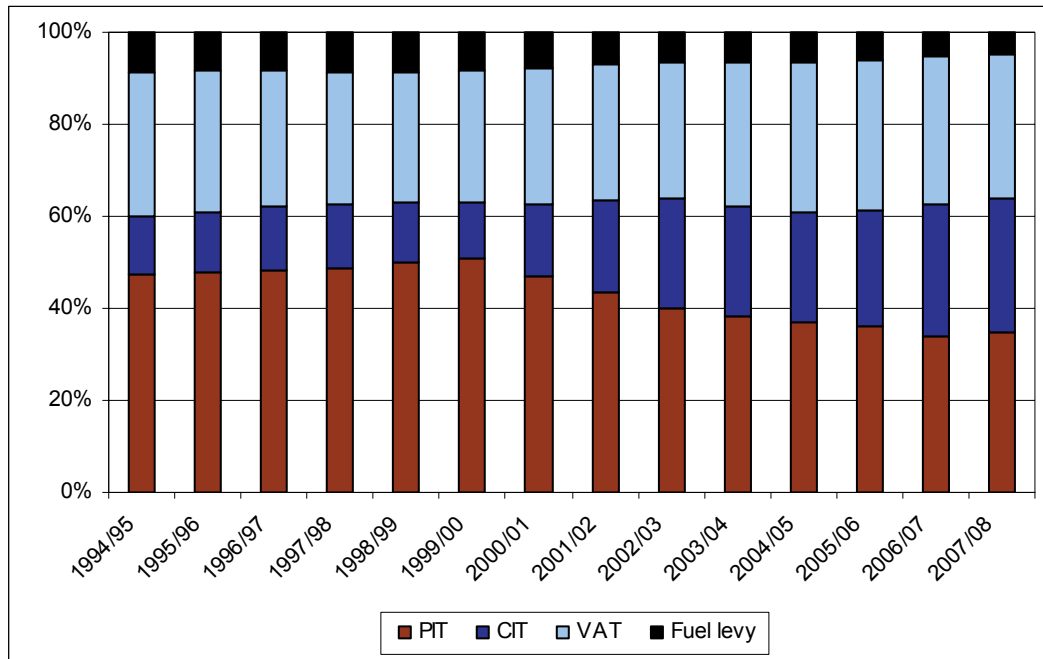


Table 1.3.1 and figure 1.2 show the main sources of tax revenue as a percentage of GDP. PIT, as a percentage of GDP, was around 9 to 10 percent in the 1990s, fluctuating at around 7.9 percent of GDP over the last few years, and increasing slightly to around 8.2 percent of GDP in 2007/08. CIT, as a percentage of GDP, has increased from 2.4 percent in 1994/95 to 6.8 percent in 2007/08. VAT, as a percentage of GDP, was around 7.4 percent in 2006/07 and 2007/08, after being stable at around 5.8 percent during the 1990s and early 2000s.

Figure 1.2 Main revenue sources as percentage of GDP, 1994/95 – 2007/08

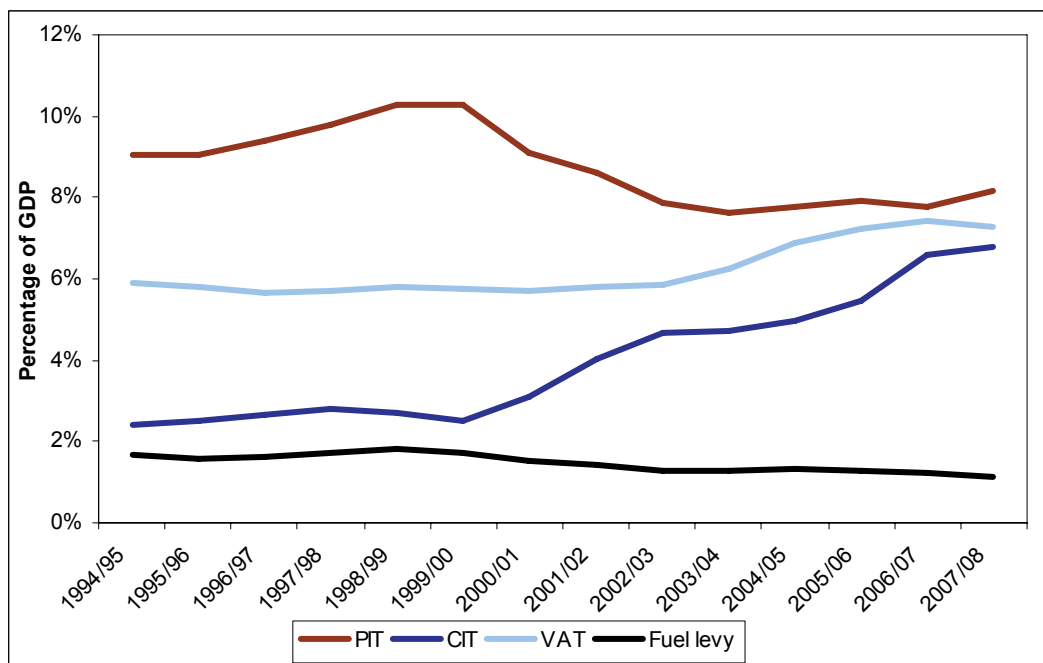
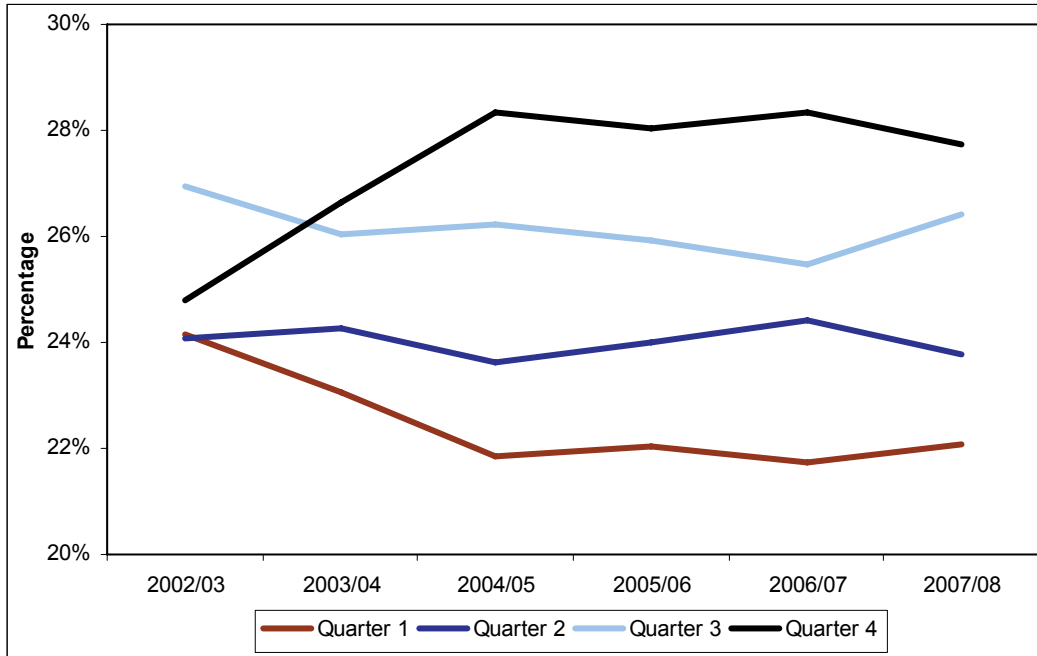


Table 1.4.1 and figure 1.3 show the monthly and quarterly trends in the collection of tax revenues. The peaks in the different quarters, namely June, September, December and March, are largely due to provisional corporate tax payments.

Figure 1.3 Net quarterly tax revenue collections, 2002/03 – 2007/08



Tax revenue by main category

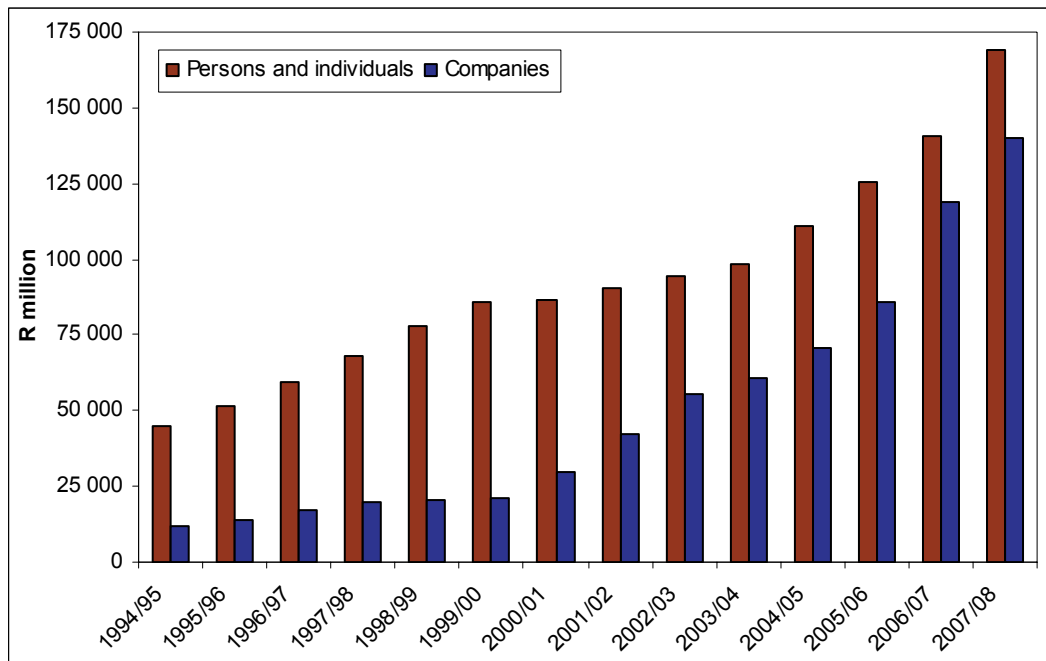
Table 1.5.1 and table 1.5.2 show tax revenue by main category.

Taxes on income and profits

Table 1.6.1 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. On average around 95.5 percent of taxes on persons and individuals is from PAYE. (See table 1.6.2.)
- Companies:* Between 2002/03 and 2004/05, companies were taxed at a rate of 30 percent, between 2005/06 and 2007/08 they were taxed at a rate of 29 percent and in 2008/09 at a rate of 28 percent. A special formula tax applies in the case of gold mining companies. Small business corporations (those with an annual turnover of less than R14 million) benefit from graduated tax rates of 0 percent on the first R46 000 taxable income (equal to the PIT tax threshold), 10 percent from R46 001 to R300 000 taxable income, and R25 400 plus 28 percent on taxable income in excess of R300 001. Table 1.6.3 shows the breakdown of corporate income taxes.

Figure 1.4 Taxes on income and profits – PIT and CIT, 1994/95 – 2007/08



- *Capital gains tax (CGT)*: CGT was introduced in October 2001. It 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.
- *Secondary tax on companies (STC)*: STC is levied at a rate of 10 percent (12.5 percent 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. TRF was abolished in 2007.
- *Other*: Includes interest charges on overdue tax.

Taxes on payroll and workforce

- *Skills development levy*: The skills development levy is a compulsory levy to fund training by companies. SARS administers the collection of this levy in consultation with the Department of Labour. The rate is 1 percent 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).

Taxes on property

Table 1.7.1 shows that taxes on property comprise of the following tax instruments:

- *Donations tax*: Donations tax is levied at a flat rate of 20 percent 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.

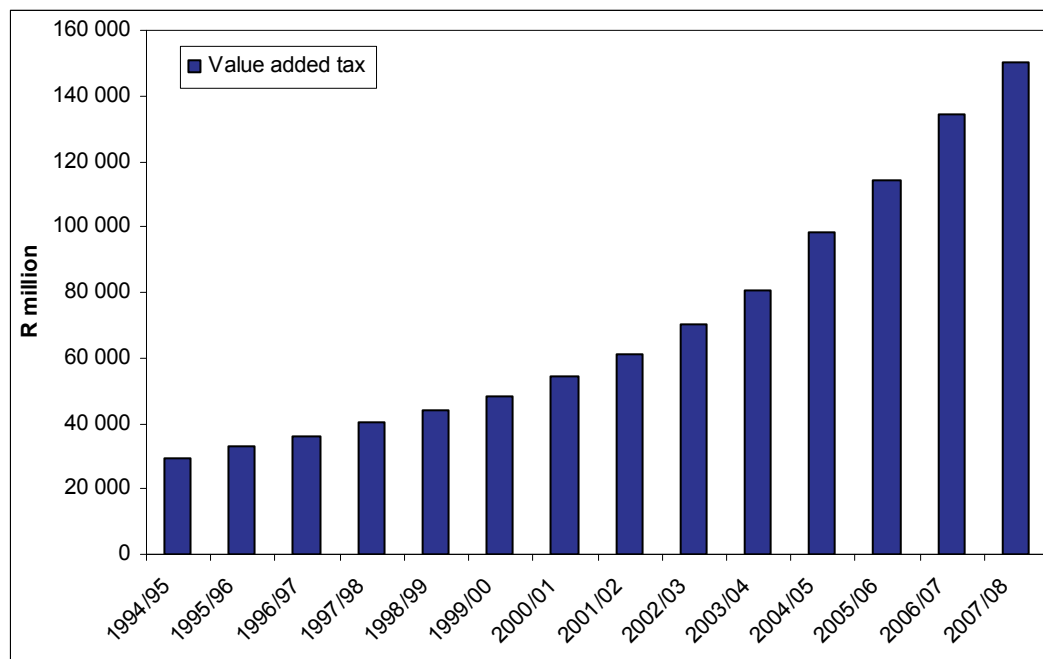
- *Estate duty*: For the purposes of estate duty, an estate consists of all property of the deceased including deemed property, such as life insurance policies and payments from pension funds wherever situated. However, the estate of a deceased non-resident consists only of his or her South African assets. The duty, at a rate of 20 percent, is calculated on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
- *Uncertificated securities tax (UST)*: UST is payable in respect of the change in beneficial ownership of listed securities (securities transfer tax (STT)) on the transfer of securities as from 1 July 2008). It is levied at a rate of 0.25 percent.
- *Transfer duties*: Transfer duty is payable by individuals when they acquire property at the rate of 5 percent of the value above R500 000 and at 8 percent 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 percent of the value. All transactions relating to the supply of goods (property) that are subject to VAT are exempt from transfer duty.

Domestic taxes on goods and services

Table 1.8.1 shows that domestic taxes on goods and services comprise of the following tax instruments:

- *Value-added tax (VAT)*: VAT is levied at a standard rate of 14 percent 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. (See table 1.8.2 and figure 1.5.)

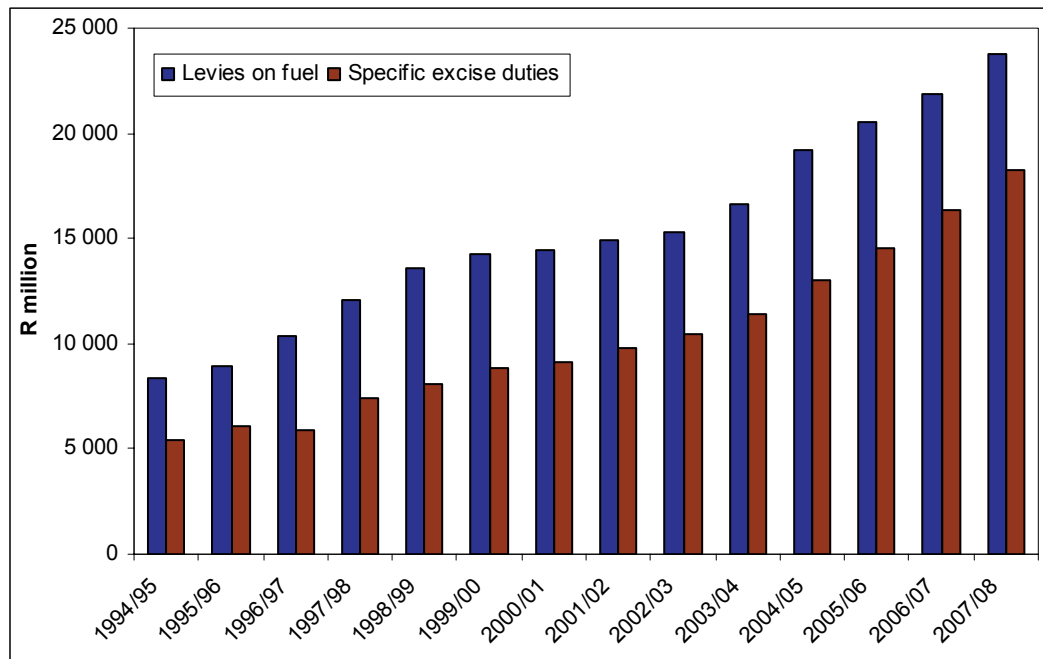
Figure 1.5 Domestic taxes on goods and services – VAT, 1994/95 – 2007/08



- *Excise duties*: 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, 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. (See figure 1.6.)

- *Fuel levy:* The fuel levy is a specific excise tax imposed in terms of the Customs and Excise Act (1964). 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.)

Figure 1.6 Domestic taxes on goods and services – Levies on fuel and specific excise duties, 1994/95 – 2007/08



- *International air passenger departure tax:* Fee-paying passengers departing on international flights pay a tax of R120 per passenger and passengers flying to Botswana, Lesotho, Namibia and Swaziland pay R60 per passenger.
- *Environmental levy:* The current environmental levy is essentially a tax on certain types of plastic shopping bags. The levy aims to encourage the sustainable use of these bags.

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 revenue:* This primarily comprises customs duties that have yet to be allocated to the appropriate duty types.

Stamp duties and fees

- Stamp duty is levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities.

State miscellaneous revenue

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

Other revenue collected by SARS

- *Unemployment Insurance Fund (UIF) contributions:* The UIF provides short term relief to workers when they become unemployed or are unable to work because of maternity or adoption leave, or illness. It also provides relief to the dependants of a deceased contributor. The bulk of contributions to the UIF is collected by SARS and transferred to the fund, which is administered by the unemployment insurance commissioner.
- *Road Accident Fund (RAF):* SARS is responsible for the collection of the RAF levy on petrol and diesel.

Other taxes

- Provincial governments impose taxes such as motor vehicle licence fees and gaming (gambling) taxes. Local governments partly finance the provision of municipal services by levying rates on the value of immovable property.

■ Tax relief

Both individuals and companies have benefited from the tax relief over the last few years. However, most of the tax relief has accrued to individuals. *Table 1.9.1* provides a summary of tax relief.

Changes in tax policy between 2002/03 and 2006/07 included significant personal income tax relief, through adjustments to the personal income tax brackets and the primary and secondary rebate thresholds, and a marginal reduction in the headline corporate income tax rate.

The effectiveness of tax administration continued to improve during this period. This was supported by measures to improve the fairness of the tax system by closing down various tax loopholes and enhanced efforts at ensuring tax compliance.

■ Tax rates

Table 1.10.1 shows the maximum marginal tax rates for the major tax instruments. The maximum PIT tax rate has remained constant at 40 percent. The headline CIT rate was reduced from 30 percent to 28 percent. PIT relief was provided over the last five years by significantly adjusting the income tax brackets while leaving the marginal tax rates unchanged.

■ Roles of National Treasury and SARS

National Treasury

The Tax Policy Unit within National Treasury advises the Minister of Finance on the formulation of tax policy and is also responsible for drafting tax legislation, tax revenue analysis and tax revenue forecasting, in consultation with SARS.

The Tax Policy Unit aims to design tax instruments that fulfil revenue-raising objectives, achieve efficiency and equity objectives, and support redistributive and social policy objectives. In designing tax policy, there is close co-operation between SARS and National Treasury; consultation with other stakeholders, both the public and private sector, is also viewed as important.

South African Revenue Service

The South African Revenue Service Act (1997) (the SARS Act) gives SARS the mandate to:

- collect all tax revenues that are due to the fiscus
- ensure maximum compliance with relevant legislation
- provide a customs service that will maximise revenue, facilitate trade and protect ports of entry against smuggling and other illegal trade.

SARS' main functions are to:

- collect and administer all national taxes, duties and levies
- collect revenue that may be imposed under any other legislation, as agreed between SARS and an organ of state or institution entitled to the revenue
- provide protection against the illegal importation and exportation of goods
- facilitate trade
- advise the Minister of Finance on tax revenue matters.

SARS is responsible for collecting a wide range of taxes:

- Personal income tax (PIT), including capital gains tax (CGT)
- Corporate income tax (CIT), including CGT
- Value-added tax (VAT)
- Customs/import duties
- Excise duties
- Donations tax
- Transfer duty
- Estate duty
- Stamp duty (until March 2009)
- Uncertificated securities tax (securities transfer tax from 1 July 2008)
- Skills development levy
- Unemployment insurance fund (UIF) contributions
- International air passenger departure tax
- Donations tax
- Fuel levy
- Environmental levy
- Other taxes.

Operating cost of SARS

The operating cost to revenue ratio is an indication of the efficiency with which revenue is collected. However, this ratio is influenced by the tax bases of the different taxes collected and systems development costs. *Table 1.11.1* shows that this ratio is around 1 percent.

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Table 1.1.1: Provincial and local government tax revenue, 2002/03 – 2007/08

R million	Provinces ¹					Local government ²		
	Casino taxes	Horse racing taxes	Liquor licences	Motor vehicle licences	Total provincial tax revenue	Property rates	Regional service levies ³	Total local government tax revenue
2002/03	533.6	103.6	14.8	2 121.4	2 773.4	12 602.8	4 460.0	17 062.8
2003/04	650.8	103.4	14.4	2 538.0	3 306.6	13 980.2	4 983.3	18 963.5
2004/05	723.0	89.9	17.7	2 694.9	3 525.5	16 396.0	7 008.8	23 404.7
2005/06	896.2	96.5	18.8	3 299.7	4 311.2	17 401.0	7 603.9	25 004.9
2006/07	1 064.8	124.5	20.1	3 605.8	4 815.3	18 521.4	385.7	18 907.1
2007/08	1 101.7	117.2	37.1	3 639.8	4 895.9	21 486.1	95.2	21 581.3

1. Provincial numbers taken from the Provincial Budgets and Expenditure Review. All numbers relating to 2007/08 are Budget numbers.

2. Local government numbers taken from the Local Government Budgets and Expenditure Review. The financial year of the municipalities starts on 1 July to 30 June of the following year. Numbers up to 2005/06 have been audited, are pre-audited for 2006/07 and budgeted for 2007/08.

3. Regional service levies were abolished in 2006/07.

Table 1.2.1: Tax revenue by main revenue source, 1994/95 – 2007/08

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs	Specific excise duties	Other ¹	Total tax revenue
1994/95	44 972.8	11 961.3	1 303.6	29 288.4	8 351.5	5 606.4	5 431.3	6 859.3	113 774.5
1995/96	51 179.3	14 059.0	1 262.2	32 768.2	8 928.0	6 169.6	6 075.0	6 836.6	127 278.0
1996/97	59 519.8	16 985.0	1 337.9	35 902.9	10 391.6	7 200.5	5 912.4	10 082.3	147 332.3
1997/98	68 342.4	19 696.4	1 446.4	40 095.6	12 091.2	5 638.6	7 425.8	10 591.0	165 327.4
1998/99	77 733.9	20 388.0	1 930.8	43 985.4	13 640.0	6 052.5	8 052.8	13 060.2	184 843.6
1999/00	85 883.8	20 971.6	3 149.9	48 376.8	14 289.8	6 778.1	8 886.1	13 049.8	201 386.0
2000/01	86 478.0	29 491.8	4 031.3	54 455.2	14 495.3	8 226.6	9 126.6	14 029.3	220 334.2
2001/02	90 389.5	42 354.5	7 162.7	61 056.6	14 923.2	8 680.1	9 797.2	17 934.4	252 298.3
2002/03	94 336.7	55 745.1	6 325.6	70 149.9	15 333.8	9 619.8	10 422.6	20 276.3	282 209.7
2003/04	98 495.1	60 880.8	6 132.9	80 681.8	16 652.4	8 414.3	11 364.6	19 885.6	302 507.5
2004/05	110 981.9	70 781.9	7 487.1	98 157.9	19 190.4	13 285.7	13 066.7	22 028.8	354 980.3
2005/06	125 645.3	86 160.8	12 277.6	114 351.6	20 506.7	18 201.9	14 546.5	25 643.5	417 334.0
2006/07	140 578.3	118 998.6	15 291.4	134 462.6	21 844.6	24 002.2	16 369.4	23 968.0	495 515.1
2007/08	168 774.4	140 119.8	20 585.4	150 442.8	23 740.5	27 081.8	18 218.4	23 907.4	572 870.6
Percentage of total									
1994/95	39.5%	10.5%	1.1%	25.7%	7.3%	4.9%	4.8%	6.0%	100.0%
1995/96	40.2%	11.0%	1.0%	25.7%	7.0%	4.8%	4.8%	5.4%	100.0%
1996/97	40.4%	11.5%	0.9%	24.4%	7.1%	4.9%	4.0%	6.8%	100.0%
1997/98	41.3%	11.9%	0.9%	24.3%	7.3%	3.4%	4.5%	6.4%	100.0%
1998/99	42.1%	11.0%	1.0%	23.8%	7.4%	3.3%	4.4%	7.1%	100.0%
1999/00	42.6%	10.4%	1.6%	24.0%	7.1%	3.4%	4.4%	6.5%	100.0%
2000/01	39.2%	13.4%	1.8%	24.7%	6.6%	3.7%	4.1%	6.4%	100.0%
2001/02	35.8%	16.8%	2.8%	24.2%	5.9%	3.4%	3.9%	7.1%	100.0%
2002/03	33.4%	19.8%	2.2%	24.9%	5.4%	3.4%	3.7%	7.2%	100.0%
2003/04	32.6%	20.1%	2.0%	26.7%	5.5%	2.8%	3.8%	6.6%	100.0%
2004/05	31.3%	19.9%	2.1%	27.7%	5.4%	3.7%	3.7%	6.2%	100.0%
2005/06	30.1%	20.6%	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%	4.8%	100.0%
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.7%	3.2%	4.2%	100.0%
Nominal percentage increase from 2002/03 to 2007/08									
Cumulative	78.9%	151.4%	225.4%	114.5%	54.8%	181.5%	74.8%	17.9%	103.0%
Per year	12.3%	20.2%	26.6%	16.5%	9.1%	23.0%	11.8%	3.3%	15.2%

1. Includes transfer duties and uncertified securities tax.

Table 1.3.1: Tax revenue by main revenue source as percentage of GDP, 1994/95 – 2007/08

Percentage of GDP	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs	Specific excise duties	Other	Total tax revenue
1994/95	9.0%	2.4%	0.3%	5.9%	1.7%	1.1%	1.1%	1.4%	22.9%
1995/96	9.1%	2.5%	0.2%	5.8%	1.6%	1.1%	1.1%	1.2%	22.6%
1996/97	9.4%	2.7%	0.2%	5.7%	1.6%	1.1%	0.9%	1.6%	23.2%
1997/98	9.8%	2.8%	0.2%	5.7%	1.7%	0.8%	1.1%	1.5%	23.6%
1998/99	10.3%	2.7%	0.3%	5.8%	1.8%	0.8%	1.1%	1.7%	24.4%
1999/00	10.3%	2.5%	0.4%	5.8%	1.7%	0.8%	1.1%	1.6%	24.1%
2000/01	9.1%	3.1%	0.4%	5.7%	1.5%	0.9%	1.0%	1.5%	23.2%
2001/02	8.6%	4.0%	0.7%	5.8%	1.4%	0.8%	0.9%	1.7%	24.1%
2002/03	7.9%	4.7%	0.5%	5.9%	1.3%	0.8%	0.9%	1.7%	23.5%
2003/04	7.6%	4.7%	0.5%	6.3%	1.3%	0.7%	0.9%	1.5%	23.5%
2004/05	7.8%	5.0%	0.5%	6.9%	1.3%	0.9%	0.9%	1.5%	24.9%
2005/06	7.9%	5.4%	0.8%	7.2%	1.3%	1.1%	0.9%	1.6%	26.3%
2006/07	7.8%	6.6%	0.8%	7.4%	1.2%	1.3%	0.9%	1.3%	27.4%
2007/08	8.2%	6.8%	1.0%	7.3%	1.2%	1.3%	0.9%	1.2%	27.8%

Table 1.4.1: Net monthly and quarterly tax revenue collections, 2002/03 – 2007/08

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2002/03	18 546.0	20 016.8	29 581.5	21 149.0	19 697.7	27 139.8	22 004.1	20 610.4	33 449.4	20 852.8	20 292.9	28 869.3	282 209.7
2003/04	17 734.6	19 102.0	32 939.3	22 800.0	23 530.1	27 037.1	24 508.1	21 467.3	32 830.3	23 880.5	23 265.3	33 412.9	302 507.5
2004/05	20 337.8	22 128.1	35 075.6	24 119.4	24 543.3	35 189.6	26 715.8	25 030.5	41 289.0	28 434.0	28 022.5	44 094.5	354 980.3
2005/06	23 432.1	26 362.6	42 170.5	29 229.6	28 477.9	42 516.6	30 651.6	30 742.7	46 759.6	33 078.5	31 573.5	52 338.8	417 334.0
2006/07	25 908.2	29 629.8	52 237.5	32 755.6	36 385.9	51 920.8	35 123.4	33 960.3	57 114.3	36 637.5	40 708.3	63 133.4	495 515.1
2007/08	31 225.7	33 481.4	61 663.9	36 127.8	40 841.4	59 283.3	41 921.5	39 734.8	69 716.8	42 341.2	46 451.7	70 080.9	572 870.6
Percentage of total													
2002/03	6.6%	7.1%	10.5%	7.5%	7.0%	9.6%	7.8%	7.3%	11.9%	7.4%	7.2%	10.2%	100.0%
2003/04	5.9%	6.3%	10.9%	7.5%	7.8%	8.9%	8.1%	7.1%	10.9%	7.9%	7.7%	11.0%	100.0%
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%
Percentage of total			Quarter 1			Quarter 2			Quarter 3			Quarter 4	
2002/03			24.1%			24.1%			27.0%			24.8%	100.0%
2003/04			23.1%			24.3%			26.1%			26.6%	100.0%
2004/05			21.8%			23.6%			26.2%			28.3%	100.0%
2005/06			22.0%			24.0%			25.9%			28.0%	100.0%
2006/07			21.8%			24.4%			25.5%			28.4%	100.0%
2007/08			22.1%			23.8%			26.4%			27.7%	100.0%

Table 1.5.1: Tax revenue by main category, 1994/95 – 2007/08

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
1994/95	61 004.7	–	2 074.7	44 070.3	5 606.4	1 018.5	113 774.5
1995/96	68 883.8	–	2 233.9	48 881.7	6 169.6	1 108.9	127 278.0
1996/97	82 876.1	–	2 359.3	53 572.9	7 200.5	1 323.6	147 332.3
1997/98	95 003.6	–	2 618.4	60 619.0	5 638.6	1 447.8	165 327.4
1998/99	108 021.5	–	2 830.5	66 270.8	6 052.5	1 668.3	184 843.6
1999/00	116 148.9	0.1	3 808.4	72 304.7	6 778.1	2 345.9	201 386.0
2000/01	126 145.2	1 257.4	3 978.8	79 092.5	8 226.6	1 633.6	220 334.2
2001/02	147 310.4	2 717.3	4 628.3	86 888.4	8 680.1	2 073.9	252 298.3
2002/03	164 565.9	3 352.1	5 084.6	97 581.9	9 619.8	2 005.4	282 209.7
2003/04	171 962.8	3 896.4	6 707.5	110 173.5	8 414.3	1 353.0	302 507.5
2004/05	195 219.1	4 443.3	9 012.6	131 982.8	13 285.7	1 036.7	354 980.3
2005/06	230 803.6	4 872.0	11 137.5	151 361.9	18 201.9	957.1	417 334.0
2006/07	279 990.5	5 597.4	10 332.3	174 637.9	24 002.2	954.8	495 515.1
2007/08	332 058.3	6 330.9	11 883.9	194 746.3	27 081.8	769.4	572 870.6
Percentage of total							
1994/95	53.6%	0.0%	1.8%	38.7%	4.9%	0.9%	100.0%
1995/96	54.1%	0.0%	1.8%	38.4%	4.8%	0.9%	100.0%
1996/97	56.3%	0.0%	1.6%	36.4%	4.9%	0.9%	100.0%
1997/98	57.5%	0.0%	1.6%	36.7%	3.4%	0.9%	100.0%
1998/99	58.4%	0.0%	1.5%	35.9%	3.3%	0.9%	100.0%
1999/00	57.7%	0.0%	1.9%	35.9%	3.4%	1.2%	100.0%
2000/01	57.3%	0.6%	1.8%	35.9%	3.7%	0.7%	100.0%
2001/02	58.4%	1.1%	1.8%	34.4%	3.4%	0.8%	100.0%
2002/03	58.3%	1.2%	1.8%	34.6%	3.4%	0.7%	100.0%
2003/04	56.8%	1.3%	2.2%	36.4%	2.8%	0.4%	100.0%
2004/05	55.0%	1.3%	2.5%	37.2%	3.7%	0.3%	100.0%
2005/06	55.3%	1.2%	2.7%	36.3%	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%

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

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

Table 1.5.2: Tax revenue by main category, 1995/96 – 2007/08 [percentage change year-on-year]

Percentage	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue	Total tax revenue
1995/96	12.9%	–	7.7%	10.9%	10.0%	8.9%	11.9%
1996/97	20.3%	–	5.6%	9.6%	16.7%	19.4%	15.8%
1997/98	14.6%	–	11.0%	13.2%	-21.7%	9.4%	12.2%
1998/99	13.7%	–	8.1%	9.3%	7.3%	15.2%	11.8%
1999/00	7.5%	–	34.5%	9.1%	12.0%	40.6%	8.9%
2000/01	8.6%	–	4.5%	9.4%	21.4%	-30.4%	9.4%
2001/02	16.8%	116.1%	16.3%	9.9%	5.5%	27.0%	14.5%
2002/03	11.7%	23.4%	9.9%	12.3%	10.8%	-3.3%	11.9%
2003/04	4.5%	16.2%	31.9%	12.9%	-12.5%	-32.5%	7.2%
2004/05	13.5%	14.0%	34.4%	19.8%	57.9%	-23.4%	17.3%
2005/06	18.2%	9.6%	23.6%	14.7%	37.0%	-7.7%	17.6%
2006/07	21.3%	14.9%	-7.2%	15.4%	31.9%	-0.2%	18.7%
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%

Table 1.6.1: Taxes on income and profits, 1994/95 – 2007/08

R million	Taxes on income and profits					Total
	Persons and individuals	Companies	Secondary tax on companies	Tax on retirement funds	Other ¹	
1994/95	44 972.8	11 961.3	1 303.6	–	2 767.0	61 004.7
1995/96	51 179.3	14 059.0	1 262.2	–	2 383.2	68 883.8
1996/97	59 519.8	16 985.0	1 337.9	2 565.5	2 467.9	82 876.1
1997/98	68 342.4	19 696.4	1 446.4	3 229.7	2 288.7	95 003.6
1998/99	77 733.9	20 388.0	1 930.8	5 098.8	2 870.0	108 021.5
1999/00	85 883.8	20 971.6	3 149.9	5 330.4	813.1	116 148.9
2000/01	86 478.0	29 491.8	4 031.3	5 219.8	924.3	126 145.2
2001/02	90 389.5	42 354.5	7 162.7	6 190.6	1 213.1	147 310.4
2002/03	94 336.7	55 745.1	6 325.6	6 989.7	1 169.0	164 565.9
2003/04	98 495.1	60 880.8	6 132.9	4 897.7	1 556.3	171 962.8
2004/05	110 981.9	70 781.9	7 487.1	4 406.1	1 562.2	195 219.1
2005/06	125 645.3	86 160.8	12 277.6	4 783.1	1 936.7	230 803.6
2006/07	140 578.3	118 998.6	15 291.4	3 190.5	1 931.7	279 990.5
2007/08	168 774.4	140 119.8	20 585.4	285.4	2 293.3	332 058.3

1. Includes interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest, tax on undistributed profits and small business tax amnesty in 2006/07 and 2007/08.

Table 1.6.2: Taxes on persons and individuals, 2002/03 – 2007/08

R million	Persons and individuals					Total
	PAYE	Provisional tax	Assessment payments	Refunds		
2002/03	90 388.3	7 121.4	3 280.9	-6 453.9		94 336.7
2003/04	94 592.5	7 132.3	3 495.0	-6 724.7		98 495.1
2004/05	106 719.2	7 748.4	3 725.2	-7 210.9		110 981.9
2005/06	121 025.5	8 720.1	4 065.9	-8 166.1		125 645.3
2006/07	133 760.4	10 370.8	4 986.8	-8 539.7		140 578.3
2007/08	158 106.2	12 319.7	4 796.3	-6 447.8		168 774.4
Percentage of total						
2002/03	95.8%	7.5%	3.5%	-6.8%		100.0%
2003/04	96.0%	7.2%	3.5%	-6.8%		100.0%
2004/05	96.2%	7.0%	3.4%	-6.5%		100.0%
2005/06	96.3%	6.9%	3.2%	-6.5%		100.0%
2006/07	95.2%	7.4%	3.5%	-6.1%		100.0%
2007/08	93.7%	7.3%	2.8%	-3.8%		100.0%
Percentage year-on-year growth						
2003/04	4.7%	0.2%	6.5%	4.2%		4.4%
2004/05	12.8%	8.6%	6.6%	7.2%		12.7%
2005/06	13.4%	12.5%	9.1%	13.2%		13.2%
2006/07	10.5%	18.9%	22.7%	4.6%		11.9%
2007/08	18.2%	18.8%	-3.8%	-24.5%		20.1%

Table 1.6.3: Taxes on companies, 2002/03 – 2007/08

R million	Companies					Total
	Provisional tax	Assessment payments	Royalties	Refunds ¹		
2002/03	56 573.8	2 921.6	209.6	-3 960.0		55 745.1
2003/04	60 673.0	3 040.6	99.5	-2 932.2		60 880.8
2004/05	70 571.8	4 007.4	145.4	-3 942.7		70 781.9
2005/06	87 949.6	4 487.9	123.7	-6 400.4		86 160.8
2006/07	118 205.1	7 084.2	513.5	-6 804.2		118 998.6
2007/08	139 281.0	7 595.9	203.8	-6 960.8		140 119.8
Percentage of total						
2002/03	101.5%	5.2%	0.4%	-7.1%		100.0%
2003/04	99.7%	5.0%	0.2%	-4.8%		100.0%
2004/05	99.7%	5.7%	0.2%	-5.6%		100.0%
2005/06	102.1%	5.2%	0.1%	-7.4%		100.0%
2006/07	99.3%	6.0%	0.4%	-5.7%		100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%		100.0%
Percentage year-on-year growth						
2003/04	7.2%	4.1%	-52.5%	-26.0%		9.2%
2004/05	16.3%	31.8%	46.1%	34.5%		16.3%
2005/06	24.6%	12.0%	-14.9%	62.3%		21.7%
2006/07	34.4%	57.9%	315.2%	6.3%		38.1%
2007/08	17.8%	7.2%	-60.3%	2.3%		17.7%

1. Includes tax credit certificates.

Table 1.7.1: Taxes on property, 1994/95 – 2007/08

R million	Taxes on property					Total
	Donations tax	Estate duty	Uncertificated securities tax ¹	Transfer duties		
1994/95	104.4	125.3	431.4	1 413.5		2 074.7
1995/96	61.0	181.3	462.9	1 528.7		2 233.9
1996/97	46.7	181.8	397.3	1 733.5		2 359.3
1997/98	17.7	302.6	442.3	1 855.8		2 618.4
1998/99	9.1	256.4	721.1	1 843.9		2 830.5
1999/00	15.2	304.2	1 090.4	2 398.6		3 808.4
2000/01	32.1	442.7	1 102.1	2 401.9		3 978.8
2001/02	20.6	481.9	1 212.8	2 913.0		4 628.3
2002/03	17.7	432.7	1 205.2	3 429.0		5 084.6
2003/04	17.1	417.1	1 101.1	5 172.1		6 707.5
2004/05	25.2	506.9	1 365.9	7 114.6		9 012.6
2005/06	29.5	624.7	1 973.4	8 510.0		11 137.5
2006/07	47.0	747.4	2 763.9	6 774.0		10 332.3
2007/08	27.6	691.0	3 757.1	7 408.2		11 883.9

1. Marketable securities tax prior to 2006/07.

Table 1.8.1: Domestic taxes on goods and services, 1994/95 – 2007/08

R million	Domestic taxes on goods and services							Total
	Value added tax	Specific excise duties	Ad valorem excise duties	Levies on fuel	Air departure tax	Other ¹		
1994/95	29 288.4	5 431.3	372.9	8 351.5	–	626.1	44 070.3	
1995/96	32 768.2	6 075.0	400.2	8 928.0	–	710.2	48 881.7	
1996/97	35 902.9	5 912.4	718.7	10 391.6	–	647.2	53 572.9	
1997/98	40 095.6	7 425.8	581.6	12 091.2	–	424.8	60 619.0	
1998/99	43 985.4	8 052.8	518.9	13 640.0	–	73.7	66 270.8	
1999/00	48 376.8	8 886.1	584.3	14 289.8	–	167.7	72 304.7	
2000/01	54 455.2	9 126.6	693.9	14 495.3	85.8	235.8	79 092.5	
2001/02	61 056.6	9 797.2	776.1	14 923.2	296.4	38.8	86 888.4	
2002/03	70 149.9	10 422.6	1 050.2	15 333.8	324.8	300.7	97 581.9	
2003/04	80 681.8	11 364.6	1 016.2	16 652.4	367.2	91.5	110 173.5	
2004/05	98 157.9	13 066.7	1 015.2	19 190.4	412.2	140.5	131 982.8	
2005/06	114 351.6	14 546.5	1 157.3	20 506.7	458.2	341.7	151 361.9	
2006/07	134 462.6	16 369.4	1 282.7	21 844.6	484.8	193.7	174 637.9	
2007/08	150 442.8	18 218.4	1 480.5	23 740.5	540.6	323.4	194 746.3	

1. Includes levy on plastic bags, mining leases and ownership, and Universal Service Fund.

Table 1.8.2: Value-added tax (VAT), 2002/03 – 2007/08

R million	VAT				Total
	Domestic	Customs	Gross	Refunds	
2002/03	83 675.3	37 745.8	121 421.0	-51 271.2	70 149.9
2003/04	96 405.3	36 947.5	133 352.7	-52 671.0	80 681.8
2004/05	110 166.8	43 465.7	153 632.5	-55 474.7	98 157.9
2005/06	125 756.3	50 261.1	176 017.4	-61 665.8	114 351.6
2006/07	144 884.0	66 917.0	211 801.0	-77 338.4	134 462.6
2007/08	171 618.8	77 929.2	249 548.0	-99 105.1	150 442.8
Percentage of total					
2002/03	68.9%	31.1%	100.0%	-42.2%	57.8%
2003/04	72.3%	27.7%	100.0%	-39.5%	60.5%
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%
Percentage year-on-year growth					
2003/04	15.2%	-2.1%	9.8%	2.7%	15.0%
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%

Table 1.9.1: Summary of tax relief, 2002/03 – 2007/08

R million	Direct taxes			Indirect taxes			Total relief
	PIT	CIT	Other	Excise	Fuel levy	Other ¹	
2002/03	-14 855	-335	-204	663	–	-434	229
2003/04	-13 427	-2 060	–	907	642	-1 119	430
2004/05	-4 062	–	–	1 453	909	-600	1 762
2005/06	-7 110	-2 000	-1 477	1 310	950	-1 054	1 206
2006/07	-12 125	-2 400	-440	1 370	–	-5 532	-4 162
2007/08	-8 870	-2 785	-3 000	1 480	950	-175	2 255

1. The 2006/07 number includes R4.5 billion transfer duties.

Table 1.10.1: Maximum marginal tax rates, 2002/03 – 2007/08

Percentage	PIT ¹	CIT	STC	VAT	RFT ²
01 Apr 2002 – 28 Feb 2003	40.0%	30.0%	12.5%	14.0%	25.0%
01 Mar 2003 – 31 Mar 2003	40.0%	30.0%	12.5%	14.0%	18.0%
01 Apr 2003 – 31 Mar 2004	40.0%	30.0%	12.5%	14.0%	18.0%
01 Apr 2004 – 31 Mar 2005	40.0%	30.0%	12.5%	14.0%	18.0%
01 Apr 2005 – 28 Feb 2006	40.0%	29.0%	12.5%	14.0%	18.0%
01 Mar 2006 – 31 Mar 2006	40.0%	29.0%	12.5%	14.0%	9.0%
01 Apr 2006 – 28 Feb 2007	40.0%	29.0%	12.5%	14.0%	9.0%
01 Mar 2007 – 30 Sep 2007	40.0%	29.0%	12.5%	14.0%	0.0%
01 Oct 2007 – 31 Mar 2008	40.0%	29.0%	10.0%	14.0%	0.0%

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

2. Tax on retirement funds.

Table 1.11.1: Total tax revenue and cost of collections, 1998/99 – 2007/08

R million	Tax revenue collected	Operating cost ¹	Operating cost as a % of tax revenue
1998/99	184 843.6	1 663.2	0.90%
1999/00	201 386.0	1 906.3	0.95%
2000/01	220 334.2	1 922.5	0.87%
2001/02	252 298.3	2 332.6	0.92%
2002/03	282 209.7	2 878.5	1.02%
2003/04	302 507.5	3 562.8	1.18%
2004/05	354 980.3	4 311.7	1.21%
2005/06	417 334.0	5 135.5	1.23%
2006/07	495 515.1	5 156.1	1.04%
2007/08	572 870.6	5 607.9	0.98%

1. SARS' own account budget includes revenue transferred from National Treasury as well as other operating revenue.

2

Personal income tax

■ Introduction

Personal income tax (PIT) is one of government's main sources of income. 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. (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 may also have business income which is taxable as personal income (for example, sole proprietors and partners).

This chapter gives an overview of:

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

■ Personal income tax rates

The relative tax burden of all individual taxpayers - low, middle and high income earners - has reduced since 1999/00. The top marginal income tax rate for individuals decreased from 45 percent in 1999/00 to 42 percent in 2000/01 and to 40 percent in 2002/03. During this period the personal income tax brackets were increased significantly, which more than compensated for any fiscal drag.

Table 2.1 illustrates the percentage increase in the personal income tax brackets between 2002/03 and 2008/09. The top personal income tax bracket increased from R240 001 in 2002/03 to R490 001 in 2008/09, a cumulative increase of 104.2 percent. During this period, the bottom income tax bracket increased by 205 percent. The primary rebate increased by 70.4 percent, which resulted in a similar increase in the income tax threshold (the level of annual income below which no income tax is payable) for individuals aged younger than 65 years from R27 000 to R46 000 per year. For individuals aged 65 years' old and above, the income tax threshold increased by 73.5 percent from R42 640 to R74 000 per year.

From 2002/03 to 2007/08, over R60 billion was granted in personal income tax relief across the board, for all income groups. This suggests that because the individual tax burden decreased, the disposable income of most taxpayers improved.

Table 2.1: Personal Income Tax (PIT) brackets, 2002/03 and 2008/09

	2002/03		2008/09		Marginal PIT rates	Cumulative percentage increase
Rand						
Brackets	–	40 000	–	122 000	18%	205.0%
	40 001	80 000	122 001	195 000	25%	143.8%
	80 001	110 000	195 001	270 000	30%	145.5%
	110 001	170 000	270 001	380 000	35%	123.5%
	170 001	240 000	380 001	490 000	38%	104.2%
	240 001	and over	490 001	and over	40%	
Rebates						
Primary		4 860		8 280		70.4%
Secondary		3 000		5 040		68.0%
Tax thresholds						
Below age 65		27 000		46 000		70.4%
Age 65 and over		42 640		74 000		73.5%

■ Tax returns and individual taxpayers

It should be noted that information on the number of individual taxpayers relates only to those taxpayers who are required to register with SARS. A large number of formal sector workers – those earning taxable income below R60 000 per annum (commonly referred to as SITE only taxpayers) – are not required to register with SARS. During the 2005/06 tax year there were an estimated 4 million formal workers with annual taxable income below R60 000.

Standard income tax on employees (SITE) is not a separate kind of tax. SITE represents payments towards an employee's income tax liability and in cases of employees subject only to SITE, the tax deducted from their remuneration by their employers, is their actual income tax liability. SITE generally applies as a final tax for individuals:

- whose annual net remuneration does not exceed R60 000
- who do not receive a travelling allowance
- who do not receive any other income.

Employees who pay SITE-only do not normally need to register for income tax or submit tax returns. The tables do reflect some of these registered individual taxpayers with taxable income below R60 000. A few individual taxpayers in this category are in fact registered due to claims for retirement fund contributions or medical expenses, prior year trading income or other non-SITE income, or assessed losses brought forward from previous tax years.

Although SARS does have some information on these individuals, detailed information on their characteristics and income distribution patterns is not available for inclusion in this publication. It should also be noted that for individuals below 65 years of age, in 2005/06, the income tax threshold below which no income tax was payable was R35 000.

The number of individuals registered for income tax (excluding SITE only taxpayers as indicated above) has grown from 3.6 million in 2002/03 to 5.3 million in 2007/08 (See table 2.2). After growing at a rate of about 10 percent in 2003/04, this rate has averaged at around 8.3 percent between 2004/05 and 2005/06.

The number of individuals liable to submit income tax returns increased from 3.5 million in 2002/03 to over 4.8 million in 2006/07. The percentage of individual taxpayers assessed at the time the data was extracted (July 2007) was 95.1 percent in 2002/03, 92.3 percent in 2003/04, 87 percent in 2004/05 and 71 percent in 2005/06. The tables in this chapter are based on these assessed returns.

Table 2.2: Number of Individual taxpayers, 2002/03 – 2007/08

Number	Registered ¹	Liable to submit returns ²	Assessed	Percentage assessed
2002/03	3 628 263	3 526 339	3 352 190	95.1%
2003/04	3 991 236	3 836 422	3 542 006	92.3%
2004/05	4 321 354	4 145 746	3 605 378	87.0%
2005/06	4 683 821	4 530 820	3 215 192	71.0%
2006/07	5 005 807	4 866 117		
2007/08	5 318 441			

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

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

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 might not be active for the specific tax year.

■ Taxable income and tax assessed

Table 2.3 shows a summary of the number of taxpayers assessed, taxable income and tax assessed by taxable income group. The tax assessed as a percentage of taxable income has declined over the period. This was partly due to PIT relief over the period.

Table 2.3: Individual taxpayers: Summary of taxable income and tax assessed, 2002/03 – 2005/06

	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2002/03	3 352 190	332 804	79 350	23.8%
2003/04	3 542 006	381 457	82 641	21.7%
2004/05	3 605 378	424 813	92 045	21.7%
2005/06	3 215 192	415 551	86 208	20.7%

Further detail by taxable income group is provided in *table 2.1.1*¹ and *table 2.1.2*. In terms of taxable income groups, the largest percentage of taxpayers falls within the R150 000 to R300 000 taxable income brackets, making up 15.9 percent of the total for the 2005 tax year.

In 2005, about 70 percent of taxpayers (those with taxable income between R50 000 to R300 000 per year) accounted for 55 percent of personal income tax. The bottom 25 percent of taxpayers (with taxable income below R50 000) accounted for less than 1 percent of income tax assessed while the top 5 percent of taxpayers (with taxable income in excess of R300 000 per year) accounted for close to 45 percent of income tax assessed.

By province

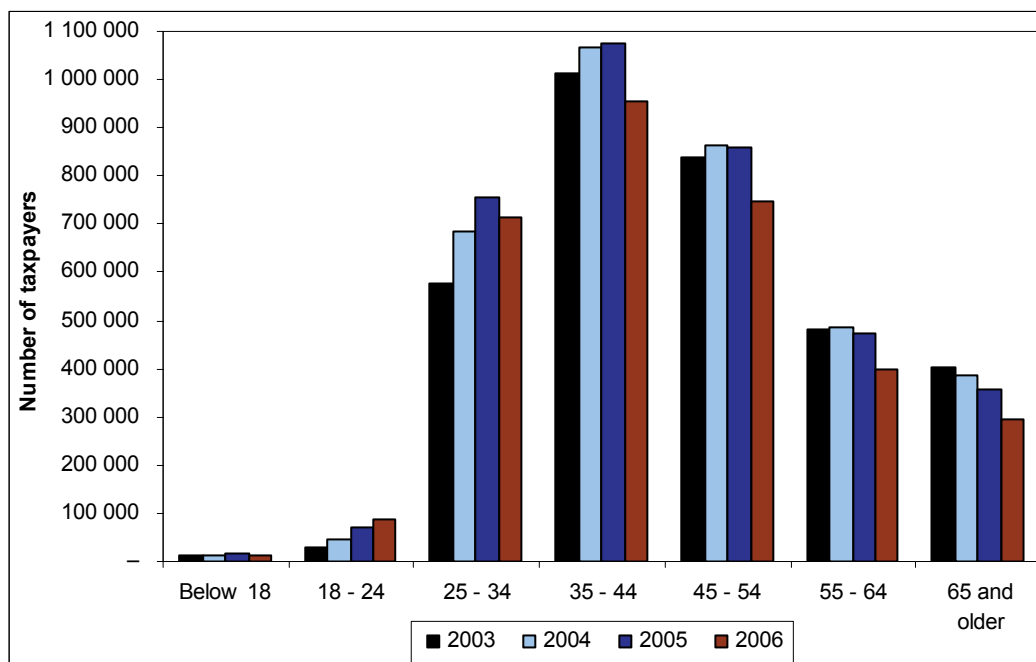
Taxable incomes in the Gauteng province make up almost half of all taxable incomes for persons and individuals. *Table 2.1.3* indicates that around 37 percent of individual taxpayers are registered in Gauteng, while Western Cape has approximately 17 percent of the total registered individual taxpayers. This data is based on the office where the taxpayer is registered and not necessarily the province where the taxpayer resides. These numbers should therefore be viewed as indicative only.

¹ Tables numbered in italics are included at the end of the chapter.

By age group

Table 2.1.4 and figure 2.1 give a breakdown of registered individual taxpayers by age group. Around 30 percent of taxpayers are in the 35 to 44 year-old age group, accounting for around 33 percent of total personal income tax assessed.

Figure 2.1 Numbers of individual taxpayers by age group, 2003 – 2006



By gender

Males accounted for almost 58 percent of registered individual taxpayers, 65 percent of the total recorded taxable income earned by registered individual taxpayers and 70 percent of personal income tax assessed. This reflects the uneven income and employment patterns between males and females. Females make up about 43 percent of the working population (StatsSA: 2007).

Table 2.1.5 shows the breakdown of taxable income and tax assessed by gender over the period.

By source of income

Registered individual taxpayers employed in the finance, insurance, real estate and business services sector account for the largest share of total income tax assessed from individuals, averaging about 20 percent of the total for the period 2003 to 2006. The number of individuals registered as taxpayers within the sector grew from 545 024 in 2003 to 674 769 in 2006 (24 percent).

Table 2.2.1 and table 2.2.2 show the breakdown by source of income; the “other” category as a source of income comprises on average around 13 percent of individual taxpayers. This category includes those who indicated their source of income as “other” (as per the SARS source code) or who left the source of income column blank on the return.

Table 2.2.3 uses the SARS source of income code as in table 2.2.1 and classifies it according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes by SARS are not fully aligned with the SIC system used by Stats SA. This means that the numbers per sector in these tables may differ from those published by Stats SA.

Table 2.2.4 shows the breakdown according to source of income as indicated on the IRP5 form. This is based on the sector indicated by the employer on the IRP5 form.

■ Individual taxpayers with business income

Individual taxpayers with business income amounted to about 4.9 percent of total individual taxpayers in 2006 (7.5 percent of the total in 2003). Individual taxpayers with business income derive almost a third of total assessed income (29.9 percent in 2006) from the financing, insurance, real estate and business services sector. This equates to 18.4 percent of the total taxpayers with business income and is closely followed by the medical, dental and other health and veterinary sciences sector, at 20 percent of total assessed income and 23.1 percent of total taxable income.

Table 2.3.1 and *table 2.3.2* give a breakdown of the sectors in which individual taxpayers with business income are active. On average, just over 20 percent of individual taxpayers with business income recorded negative taxable income (making a loss) over the period.

■ Individual taxpayers' allowances, deductions and fringe benefits

Individual taxpayers' allowances

Travel allowances make up the largest share of allowances for individuals (60.5 percent in 2006). The drop in the share of this allowance from 66.1 percent in 2004 can be partly explained by the changes introduced in 2006 to curb the rise in the abuse of the travel allowance.

Table 2.4.1 provides a summary of individual taxpayers' allowances. The total allowances amount to R35.7 billion in 2003, R39.3 billion in 2004, R41.8 billion in 2005 and R41.4 billion in 2006. It should be noted that the data for 2006 is incomplete due to the lower percentage returns that were assessed at the time the data was extracted (July 2007).

The more significant allowances are shown per taxable income group in *tables 2.4.2* to *2.4.7*.

Individual taxpayers' deductions

At 38.8 percent in 2006, contributions to retirement funding accounted for the largest share of deductions by individual taxpayers. The use of this deduction is the highest among individual taxpayers within the R150 000 to R300 000 taxable income brackets.

Table 2.5.1 provides a summary of individual taxpayers' deductions. The amounts were R44.2 billion in 2003, R49.6 billion in 2004, R53.2 billion in 2005 and R49 billion in 2006. It should be noted that the data for 2006 is incomplete due to the lower percentage returns that were assessed at the time the data was extracted (July 2007).

The more significant deductions are shown by taxable income group in *tables 2.5.2* to *2.5.15*.

Individual taxpayers' fringe benefits

Table 2.6.1 provides a summary of fringe benefits. The number of taxpayers receiving fringe benefits was 1 million in 2003, growing to 1.1 million in 2006. Total fringe benefits amounted to R6.4 billion in 2003, increasing to R7.3 billion in 2006.

Medical scheme contributions paid on behalf of the employees form the largest share of fringe benefits in 2006 (35.4 percent), followed closely by the right of an employee to use a company owned vehicle (33.3 percent).

The more significant fringe benefits are shown by taxable income group in *tables 2.6.2* to *2.6.9*.

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Table 2.1.1: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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)
A: < 0	74 707	-12 472	1	76 862	-12 464	1	75 535	-12 127	0	55 196	-6 768	0
B: = 0	218 166	—	4	220 889	—	2	211 092	—	2	159 256	—	2
C: 1 – 20 000	202 610	2 153	13	188 830	1 980	11	175 182	1 805	9	133 340	1 364	5
D: 20 001 – 30 000	185 207	4 734	34	163 335	4 241	16	126 317	3 242	13	85 390	2 172	8
E: 30 001 – 40 000	186 651	6 538	255	181 936	6 372	162	177 698	6 207	97	129 486	4 568	37
F: 40 001 – 50 000	182 254	8 209	602	178 216	8 029	434	166 093	7 490	337	133 638	6 015	210
G: 50 001 – 60 000	191 898	10 613	1 141	182 215	10 064	782	170 689	9 429	651	138 782	7 661	431
H: 60 001 – 70 000	257 774	16 733	2 178	256 760	16 752	1 598	221 942	14 476	1 275	171 296	11 168	857
I: 70 001 – 80 000	257 884	19 371	2 844	250 115	18 747	2 085	258 021	19 303	1 974	213 165	16 031	1 482
J: 80 001 – 90 000	237 400	20 148	3 256	260 182	22 079	2 819	249 811	21 297	2 551	207 824	17 634	1 884
K: 90 000 – 100 000	213 830	20 296	3 577	225 614	21 399	3 009	235 812	22 368	2 975	216 214	20 597	2 532
L: 100 001 – 110 000	170 040	17 812	3 342	199 823	20 949	3 164	201 701	21 167	3 052	195 482	20 473	2 753
M: 110 001 – 120 000	139 059	15 973	3 185	156 756	17 998	2 908	181 078	20 785	3 196	169 750	19 530	2 828
N: 120 001 – 130 000	107 302	13 387	2 823	127 314	15 893	2 740	138 967	17 353	2 857	164 358	20 508	3 141
O: 130 001 – 140 000	84 395	11 380	2 513	103 289	13 924	2 529	121 937	16 444	2 869	125 791	16 963	2 746
P: 140 001 – 150 000	73 240	10 611	2 436	82 739	11 984	2 290	96 211	13 937	2 548	106 277	15 395	2 637
Q: 150 001 – 200 000	235 044	40 420	10 063	276 490	47 590	10 276	309 998	53 428	10 987	315 506	54 330	10 417
R: 200 001 – 300 000	190 318	45 841	13 056	226 934	54 727	14 210	263 291	63 595	15 920	288 125	64 710	15 202
S: 300 001 – 400 000	67 457	23 099	7 281	85 986	29 460	8 742	103 064	35 374	10 239	104 764	35 993	9 954
T: 400 001 – 500 000	29 430	13 060	4 335	37 793	16 778	5 320	46 960	20 864	6 488	48 452	21 518	6 474
U: 500 001 – 750 000	27 269	16 344	5 664	34 811	20 858	6 977	43 303	25 927	8 540	43 714	26 109	8 399
V: 750 001 – 1 000 000	9 093	7 789	2 805	11 442	9 805	3 439	14 002	11 991	4 139	13 888	11 885	4 040
W: 1 000 001 – 2 000 000	8 573	11 403	4 237	10 736	14 249	5 200	12 859	17 138	6 194	12 261	16 214	5 782
X: 2 000 001 – 5 000 000	2 221	6 290	2 431	2 594	7 287	2 784	3 326	9 365	3 569	2 817	7 852	2 967
Y: 5 000 001 +	368	3 073	1 274	345	2 756	1 144	489	3 953	1 563	420	3 629	1 418
Total	3 352 190	332 804	79 350	3 542 006	381 457	82 641	3 605 378	424 813	92 045	3 215 192	415 551	86 208

Excludes SITE only taxpayers.

Table 2.1.2: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2003 – 2006 [Percentage of total]

Taxable income group	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% assessed]			
	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	
Percentage of total																
A: < 0	2.2%	-3.7%	0.0%	0.0%	2.2%	-3.3%	0.0%	0.0%	2.1%	-2.9%	0.0%	0.0%	1.7%	-1.6%	0.0%	0.0%
B: = 0	6.5%	0.0%	0.0%	0.0%	6.2%	0.0%	0.0%	0.0%	5.9%	0.0%	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	6.0%	0.6%	0.0%	0.0%	5.3%	0.5%	0.0%	0.0%	4.9%	0.4%	0.0%	0.0%	4.1%	0.3%	0.0%	0.0%
D: 20 001 – 30 000	5.5%	1.4%	0.0%	0.0%	4.6%	1.1%	0.0%	0.0%	3.5%	0.8%	0.0%	0.0%	2.7%	0.5%	0.0%	0.0%
E: 30 001 – 40 000	5.6%	2.0%	0.3%	0.2%	5.1%	1.7%	0.2%	0.2%	4.9%	1.5%	0.1%	0.1%	4.0%	1.1%	0.0%	0.0%
F: 40 001 – 50 000	5.4%	2.5%	0.8%	0.5%	5.0%	2.1%	0.5%	0.5%	4.6%	1.8%	0.4%	0.4%	4.2%	1.4%	0.2%	0.2%
G: 50 001 – 60 000	5.7%	3.2%	1.4%	0.9%	5.1%	2.6%	0.9%	0.9%	4.7%	2.2%	0.7%	0.7%	4.3%	1.8%	0.5%	0.5%
H: 60 001 – 70 000	7.7%	5.0%	2.7%	1.9%	7.2%	4.4%	1.9%	1.9%	6.2%	3.4%	1.4%	1.4%	5.3%	2.7%	1.0%	1.0%
I: 70 001 – 80 000	7.1%	5.8%	3.6%	2.5%	7.1%	4.9%	2.5%	2.5%	7.2%	4.5%	2.1%	2.1%	6.6%	3.9%	1.7%	1.7%
J: 80 001 – 90 000	7.1%	6.1%	4.1%	3.4%	7.3%	5.8%	3.4%	3.4%	6.9%	5.0%	2.8%	2.8%	6.5%	4.2%	2.2%	2.2%
K: 90 000 – 100 000	6.4%	6.1%	4.5%	3.6%	6.4%	5.6%	3.6%	3.6%	6.5%	5.3%	3.2%	3.2%	6.7%	5.0%	2.9%	2.9%
L: 100 001 – 110 000	5.1%	5.4%	4.2%	3.8%	5.6%	5.5%	3.8%	3.8%	5.6%	5.0%	3.3%	3.3%	6.1%	4.9%	3.2%	3.2%
M: 110 001 – 120 000	4.1%	4.8%	4.0%	3.5%	4.4%	4.7%	3.5%	3.5%	5.0%	4.9%	3.5%	3.5%	5.3%	4.7%	3.3%	3.3%
N: 120 001 – 130 000	3.2%	4.0%	3.6%	3.3%	3.6%	4.2%	3.3%	3.3%	3.9%	4.1%	3.1%	3.1%	5.1%	4.9%	3.6%	3.6%
O: 130 001 – 140 000	2.5%	3.4%	3.2%	3.1%	2.9%	3.7%	3.1%	3.1%	3.4%	3.9%	3.1%	3.1%	3.9%	4.1%	3.2%	3.2%
P: 140 001 – 150 000	2.2%	3.2%	3.1%	2.8%	2.3%	3.1%	2.8%	2.8%	2.7%	3.3%	2.8%	2.8%	3.3%	3.7%	3.1%	3.1%
Q: 150 001 – 200 000	7.0%	12.1%	12.7%	12.4%	7.8%	12.5%	12.4%	12.4%	8.6%	12.6%	11.9%	11.9%	9.8%	13.1%	12.1%	12.1%
R: 200 001 – 300 000	5.7%	13.8%	16.5%	17.2%	6.4%	14.3%	17.2%	17.2%	7.3%	15.0%	17.3%	17.3%	8.3%	15.6%	17.6%	17.6%
S: 300 001 – 400 000	2.0%	6.9%	9.2%	10.6%	2.4%	7.7%	10.6%	10.6%	2.9%	8.3%	11.1%	11.1%	3.3%	8.7%	11.5%	11.5%
T: 400 001 – 500 000	0.9%	3.9%	5.5%	6.4%	1.1%	4.4%	6.4%	6.4%	1.3%	4.9%	7.0%	7.0%	1.5%	5.2%	7.5%	7.5%
U: 500 001 – 750 000	0.8%	4.9%	7.1%	8.4%	1.0%	5.5%	8.4%	8.4%	1.2%	6.1%	9.3%	9.3%	1.4%	6.3%	9.7%	9.7%
V: 750 001 – 1 000 000	0.3%	2.3%	3.5%	4.2%	0.3%	2.6%	4.2%	4.2%	0.4%	2.8%	4.5%	4.5%	0.4%	2.9%	4.7%	4.7%
W: 1 000 001 – 2 000 000	0.3%	3.4%	5.3%	6.3%	0.3%	3.7%	6.3%	6.3%	0.4%	4.0%	6.7%	6.7%	0.4%	3.9%	6.7%	6.7%
X: 2 000 001 – 5 000 000	0.1%	1.9%	3.1%	3.4%	0.1%	1.9%	3.4%	3.4%	0.1%	2.2%	3.9%	3.9%	0.1%	1.9%	3.4%	3.4%
Y: 5 000 001 +	0.0%	0.9%	1.6%	1.4%	0.0%	0.7%	1.4%	1.4%	0.0%	0.9%	1.7%	1.7%	0.0%	0.9%	1.6%	1.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.1.3: Individual taxpayers: Taxable income and tax assessed by province, 2003 – 2006

Province ¹	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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	278 011	22 388	4 565	295 108	25 776	4 650	289 973	28 612	5 155	267 888	27 561	4 692
Free State	171 511	12 013	2 721	180 735	13 887	2 753	182 386	15 120	3 012	158 423	15 287	2 753
Gauteng	1 257 949	151 719	38 502	1 320 399	172 961	40 555	1 342 113	192 299	45 140	1 186 399	183 377	41 540
KwaZulu-Natal	505 970	45 135	9 977	532 801	51 636	10 251	539 636	57 340	11 424	491 877	58 002	11 298
Limpopo	96 028	7 616	1 502	103 472	8 925	1 545	106 463	10 295	1 792	98 022	10 687	1 792
Mpumalanga	289 281	25 479	5 844	311 925	30 290	6 206	321 512	34 510	7 066	293 711	35 817	7 056
North West	102 588	8 198	1 833	108 455	9 420	1 881	110 003	10 208	2 033	97 594	10 532	1 996
Northern Cape	66 786	4 748	1 056	71 644	5 538	1 091	73 939	6 220	1 208	64 831	6 664	1 202
Western Cape	575 364	54 741	13 148	609 613	62 388	13 558	622 750	69 697	15 092	551 520	67 317	13 812
Other ²	8 702	768	202	7 854	637	153	6 603	513	122	4 927	306	66
Total	3 352 190	332 804	79 350	3 542 006	381 457	82 641	3 605 378	424 813	92 045	3 215 192	415 551	86 208
Percentage of total												
Eastern Cape	8.3%	6.7%	5.8%	8.3%	6.8%	5.6%	8.3%	6.7%	5.6%	8.3%	6.6%	5.4%
Free State	5.1%	3.6%	3.4%	5.1%	3.6%	3.3%	5.1%	3.6%	3.3%	4.9%	3.7%	3.2%
Gauteng	37.5%	45.6%	48.5%	37.3%	45.3%	49.1%	37.2%	45.3%	49.0%	36.9%	44.1%	48.2%
KwaZulu-Natal	15.1%	13.6%	12.6%	15.0%	13.5%	12.4%	15.0%	13.5%	12.4%	15.3%	14.0%	13.1%
Limpopo	2.9%	2.3%	1.9%	2.9%	2.3%	1.9%	3.0%	2.4%	1.9%	3.0%	2.6%	2.1%
Mpumalanga	8.6%	7.7%	7.4%	8.8%	7.9%	7.5%	8.9%	8.1%	7.7%	9.1%	8.6%	8.2%
North West	3.1%	2.5%	2.3%	3.1%	2.5%	2.3%	3.1%	2.4%	2.2%	3.0%	2.5%	2.3%
Northern Cape	2.0%	1.4%	1.3%	2.0%	1.5%	1.3%	2.1%	1.5%	1.3%	2.0%	1.6%	1.4%
Western Cape	17.2%	16.4%	16.6%	17.2%	16.4%	16.4%	17.3%	16.4%	16.4%	17.2%	16.2%	16.0%
Other	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	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%

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

2. Other includes VIPs and the parliamentary unit.

Table 2.1.4: Individual taxpayers: Taxable income and tax assessed by age group, 2003 – 2006

Age group (years)	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% 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)	
Below 18	12 267	338	42		13 866	419	50		15 101	521	62		11 198	434	59	
18 - 24	27 897	875	111		44 507	1 819	211		69 912	3 747	465		89 097	6 340	829	
25 - 34	578 325	49 970	10 256		683 346	65 938	12 194		754 773	81 855	15 492		715 025	89 101	16 913	
35 - 44	1 012 499	108 780	25 598		1 067 169	125 628	27 065		1 076 889	139 805	30 447		956 055	136 828	28 946	
45 - 54	838 603	94 765	23 962		863 870	106 014	24 618		858 009	115 769	26 985		748 054	108 752	24 135	
55 - 64	480 151	50 506	13 405		484 165	54 346	13 248		471 810	57 112	13 754		399 860	51 443	11 691	
65 and older	402 448	27 569	5 976		385 083	27 293	5 256		358 884	26 003	4 840		295 903	22 654	3 636	
Total	3 352 190	332 804	79 350		3 542 006	381 457	82 641		3 605 378	424 813	92 045		3 215 192	415 551	86 208	
Percentage of total																
Below 18	0.4%	0.1%	0.1%		0.4%	0.1%	0.1%		0.4%	0.1%	0.1%		0.3%	0.1%	0.1%	
18 - 24	0.8%	0.3%	0.1%		1.3%	0.5%	0.3%		1.9%	0.9%	0.5%		2.8%	1.5%	1.0%	
25 - 34	17.3%	15.0%	12.9%		19.3%	17.3%	14.8%		20.9%	19.3%	16.8%		22.2%	21.4%	19.6%	
35 - 44	30.2%	32.7%	32.3%		30.1%	32.9%	32.7%		29.9%	32.9%	33.1%		29.7%	32.9%	33.6%	
45 - 54	25.0%	28.5%	30.2%		24.4%	27.8%	29.8%		23.8%	27.3%	29.3%		23.3%	26.2%	28.0%	
55 - 64	14.3%	15.2%	16.9%		13.7%	14.2%	16.0%		13.1%	13.4%	14.9%		12.4%	12.4%	13.6%	
65 and older	12.0%	8.3%	7.5%		10.9%	7.2%	6.4%		10.0%	6.1%	5.3%		9.2%	5.5%	4.2%	
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 2.1.5: Individual taxpayers: Taxable income and tax assessed by gender, 2003 – 2006

Gender	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% 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)	
Female	1 370 463	108 488	21 548		1 478 781	127 330	22 500		1 539 520	145 094	25 881		1 417 238	147 971	25 765	
Male	1 981 727	224 316	57 801		2 063 225	254 127	60 141		2 065 858	279 719	66 164		1 797 954	267 580	60 442	
Total	3 352 190	332 804	79 350		3 542 006	381 457	82 641		3 605 378	424 813	92 045		3 215 192	415 551	86 208	
Percentage of total																
Female	40.9%	32.6%	27.2%		41.7%	33.4%	27.2%		42.7%	34.2%	28.1%		44.1%	35.6%	29.9%	
Male	59.1%	67.4%	72.8%		58.3%	66.6%	72.8%		57.3%	65.8%	71.9%		55.9%	64.4%	70.1%	
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 2.2.1: Individual taxpayers: Tax assessed by source of income, 2003 – 2006

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	461 790	9 316	417 183	7 854	399 262	8 281	369 465	9 285
Agriculture, forestry and fishing	61 257	1 213	78 128	1 709	70 596	1 571	49 953	1 347
Bricks, ceramic, glass, cement and similar products	6 527	167	8 188	222	8 072	253	5 717	208
Catering and accommodation	13 365	201	16 602	263	18 535	343	13 543	264
Chemicals and chemical, rubber and plastic products	18 669	667	21 221	743	22 226	847	16 665	700
Clothing and footwear	7 186	165	8 856	192	10 279	221	8 105	192
Coal and petroleum products	21 630	1 086	27 336	1 323	25 474	1 341	19 679	1 138
Construction	31 919	687	41 478	985	45 769	1 185	34 609	1 046
Educational services	274 700	4 701	331 397	5 245	330 784	5 566	247 721	4 622
Electricity, gas and water	49 350	1 410	52 936	1 580	49 656	2 028	36 725	1 380
Financing, insurance, real estate and business services	545 024	15 397	758 392	16 699	790 271	19 032	674 769	16 988
Food, drink and tobacco	36 690	1 229	42 731	1 390	42 616	1 534	30 057	1 190
Leather, leather goods and fur (excl. footwear and clothing)	813	15	1 255	32	1 434	37	1 117	33
Long term insurance	412 790	7 515	267 902	4 820	378 019	7 289	278 005	5 983
Machinery and related items	12 628	381	16 395	497	18 025	574	13 217	457
Medical, dental and other health and veterinary services	117 993	2 714	146 818	3 356	159 913	4 056	123 538	3 294
Metal	33 047	1 045	42 911	1 336	45 381	1 517	34 794	1 194
Mining and quarrying	74 663	3 301	85 589	3 912	90 775	4 169	64 187	3 391
Other manufacturing industries	99 324	2 836	92 179	2 575	97 867	2 835	91 554	2 886
Paper, printing and publishing	25 277	786	30 692	914	32 651	1 038	23 584	796
Personal and household services	40 506	141	41 813	131	39 235	161	27 636	128
Recreation and cultural services	20 615	519	22 240	545	20 650	551	13 256	374
Research and scientific institutes	11 993	288	12 956	360	12 251	419	9 261	348
Retail trade	97 656	1 785	118 280	2 143	173 654	3 637	377 725	8 460
Scientific, optical and similar equipment	2 925	99	3 000	111	2 891	119	2 373	100
Social and related community services	48 241	855	158 517	2 912	75 959	1 420	37 217	755
Specialised repair services	6 576	85	11 534	199	12 746	262	9 998	217
Textiles	4 841	122	6 567	151	6 732	158	4 596	116
Transport equipment	3 094	87	4 020	113	4 640	142	4 175	135
Transport, storage and communications	148 268	4 097	163 613	4 335	168 520	4 846	113 137	3 373
Vehicles, parts and accessories	44 718	1 212	52 828	1 489	54 135	1 719	37 785	1 299
Wholesale trade	15 925	426	17 647	481	18 094	547	13 404	449
Wood, wood products and furniture	6 574	127	7 628	149	7 910	180	5 825	142
Other ¹	595 616	14 672	433 174	13 876	370 356	14 170	421 800	13 917
Total	3 352 190	79 350	3 542 006	82 641	3 605 378	92 045	3 215 192	86 208

1. 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 2.2.2: Individual taxpayers: Tax assessed by source of income, 2003 – 2006 [percentage of total]

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Percentage of total								
Agencies and other services	13.8%	11.7%	11.8%	9.5%	11.1%	9.0%	11.5%	10.8%
Agriculture, forestry and fishing	1.8%	1.5%	2.2%	2.1%	2.0%	1.7%	1.6%	1.6%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%
Catering and accommodation	0.4%	0.3%	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%
Chemicals and chemical, rubber and plastic products	0.6%	0.8%	0.6%	0.9%	0.6%	0.9%	0.5%	0.8%
Clothing and footwear	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
Coal and petroleum products	0.6%	1.4%	0.8%	1.6%	0.7%	1.5%	0.6%	1.3%
Construction	1.0%	0.9%	1.2%	1.2%	1.3%	1.3%	1.1%	1.2%
Educational services	8.2%	5.9%	9.4%	6.3%	9.2%	6.0%	7.7%	5.4%
Electricity, gas and water	1.5%	1.8%	1.5%	1.9%	1.4%	2.2%	1.1%	1.6%
Financing, insurance, real estate and business services	16.3%	19.4%	21.4%	20.2%	21.9%	20.7%	21.0%	19.7%
Food, drink and tobacco	1.1%	1.5%	1.2%	1.7%	1.2%	1.7%	0.9%	1.4%
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%
Long term insurance	12.3%	9.5%	7.6%	5.8%	10.5%	7.9%	8.6%	6.9%
Machinery and related items	0.4%	0.5%	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%
Medical, dental and other health and veterinary services	3.5%	3.4%	4.1%	4.1%	4.4%	4.4%	3.8%	3.8%
Metal	1.0%	1.3%	1.2%	1.6%	1.3%	1.6%	1.1%	1.4%
Mining and quarrying	2.2%	4.2%	2.4%	4.7%	2.5%	4.5%	2.0%	3.9%
Other manufacturing industries	3.0%	3.6%	2.6%	3.1%	2.7%	3.1%	2.8%	3.3%
Paper, printing and publishing	0.8%	1.0%	0.9%	1.1%	0.9%	1.1%	0.7%	0.9%
Personal and household services	1.2%	0.2%	1.2%	0.2%	1.1%	0.2%	0.9%	0.1%
Recreation and cultural services	0.6%	0.7%	0.6%	0.7%	0.6%	0.6%	0.4%	0.4%
Research and scientific institutes	0.4%	0.4%	0.4%	0.4%	0.3%	0.5%	0.3%	0.4%
Retail trade	2.9%	2.3%	3.3%	2.6%	4.8%	4.0%	11.7%	9.8%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	1.4%	1.1%	4.5%	3.5%	2.1%	1.5%	1.2%	0.9%
Specialised repair services	0.2%	0.1%	0.3%	0.2%	0.4%	0.3%	0.3%	0.3%
Textiles	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Transport, storage and communications	4.4%	5.2%	4.6%	5.2%	4.7%	5.3%	3.5%	3.9%
Vehicles, parts and accessories	1.3%	1.5%	1.5%	1.8%	1.5%	1.9%	1.2%	1.5%
Wholesale trade	0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Other	17.8%	18.5%	12.2%	16.8%	10.3%	15.4%	13.1%	16.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.2.3: Individual taxpayers: Tax assessed by economic activity, 2003 – 2006

Economic activity ¹	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	61 257	1 213	78 128	1 709	70 596	1 571	49 953	1 347
Mining and quarrying	74 663	3 301	85 589	3 912	90 775	4 169	64 187	3 391
Secondary sector								
Manufacturing	279 225	8 813	312 979	9 748	326 198	10 795	261 458	9 286
Bricks, ceramic, glass, cement and similar products	6 527	167	8 188	222	8 072	253	5 717	208
Chemicals and chemical, rubber and plastic products	18 669	667	21 221	743	22 226	847	16 665	700
Clothing and footwear	7 186	165	8 856	192	10 279	221	8 105	192
Coal and petroleum products	21 630	1 086	27 336	1 323	25 474	1 341	19 679	1 138
Food, drink and tobacco	36 690	1 229	42 731	1 390	42 616	1 534	30 057	1 190
Leather, leather goods and fur (excl. footwear and clothing)	813	15	1 255	32	1 434	37	1 117	33
Machinery and related items	12 628	381	16 395	497	18 025	574	13 217	457
Metal	33 047	1 045	42 911	1 336	45 381	1 517	34 794	1 194
Paper, printing and publishing	25 277	786	30 692	914	32 651	1 038	23 584	796
Scientific, optical and similar equipment	4 841	122	3 000	111	2 891	119	2 373	100
Textiles	2 925	99	6 567	151	6 732	158	4 596	116
Transport equipment	3 094	87	4 020	113	4 640	142	4 175	135
Wood, wood products and furniture	6 574	127	7 628	149	7 910	180	5 825	142
Other manufacturing industries	99 324	2 836	92 179	2 575	97 867	2 835	91 554	2 886
Electricity, gas and water	49 350	1 410	52 936	1 580	49 656	2 028	36 725	1 380
Construction	31 919	687	41 478	985	45 769	1 185	34 609	1 046
Tertiary sector								
Wholesale and retail trade, catering and accommodation	178 240	3 711	216 891	4 574	277 164	6 508	452 455	10 690
Catering and accommodation	13 365	201	16 602	263	18 535	343	13 543	264
Specialised repair services	6 576	85	11 534	199	12 746	262	9 998	217
Retail trade	97 656	1 785	118 280	2 143	173 654	3 637	377 725	8 460
Vehicles, parts and accessories	44 718	1 212	52 828	1 489	54 135	1 719	37 785	1 298
Wholesale trade	15 925	426	17 647	481	18 094	547	13 404	449
Transport, storage and communications	148 268	4 097	163 613	4 335	168 520	4 846	113 137	3 373
Financial intermediation, insurance, real-estate and business services	1 431 597	32 516	1 456 433	29 732	1 579 803	35 021	1 331 500	32 604
Agencies and other services	461 790	9 316	417 183	7 854	399 262	8 281	369 465	9 285
Financing, insurance, real estate and business services	545 024	15 397	758 392	16 699	790 271	19 032	674 769	16 988
Long term insurance	412 790	7 515	267 902	4 820	378 019	7 289	278 005	5 983
Research and scientific institutes	11 993	288	12 956	360	12 251	419	9 261	348
Community, social and personal services	502 055	8 930	700 785	12 189	626 541	11 753	449 368	9 173
Educational services	274 700	4 701	331 397	5 245	330 784	5 566	247 721	4 622
Medical, dental and other health and veterinary services	117 993	2 714	146 818	3 356	159 913	4 056	123 538	3 294
Personal and household services	40 506	141	41 813	131	39 235	161	27 636	128
Recreation and cultural services	20 615	519	22 240	545	20 650	551	13 256	374
Social and related community services	48 241	855	158 517	2 912	75 959	1 420	37 217	755
Other²	595 616	14 672	433 174	13 876	370 356	14 170	421 800	13 917
Total	3 352 190	79 350	3 542 006	82 641	3 605 378	92 045	3 215 192	86 208

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 2.2.4: Individual taxpayers: Tax assessed by source of income as on IRP5 forms, 2003 – 2006

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	328 804	35 775	289 876	33 573	283 614	35 325	290 955	40 270
Agriculture, forestry and fishing	31 267	2 998	46 159	5 310	42 654	5 252	34 636	4 787
Bricks, ceramic, glass, cement and similar products	5 597	666	7 195	947	7 179	1 044	5 313	856
Catering and accommodation	7 876	753	11 244	1 158	12 817	1 421	9 518	1 150
Chemicals and chemical, rubber and plastic products	18 275	2 425	20 792	2 973	21 657	3 331	16 416	2 741
Clothing and footwear	6 148	633	7 689	835	8 886	973	7 178	835
Coal and petroleum products	21 454	3 460	27 131	4 459	25 081	4 485	19 524	3 758
Construction	22 185	2 410	31 432	3 888	35 195	4 645	27 518	4 129
Educational services	270 375	25 532	326 780	33 732	322 700	35 676	244 778	29 710
Electricity, gas and water	48 462	5 922	51 874	7 103	48 354	7 331	36 212	6 068
Financing, insurance, real estate and business services	468 927	54 668	631 862	68 933	654 933	77 590	577 920	73 198
Food, drink and tobacco	35 326	4 488	41 166	5 565	40 747	6 012	29 107	4 691
Leather, leather goods and fur (excl. footwear and clothing)	679	64	1 140	140	1 301	167	1 046	153
Long term insurance	408 087	38 694	264 239	27 556	370 467	41 682	275 978	34 059
Machinery and related items	11 354	1 438	15 212	2 093	16 747	2 445	12 540	1 983
Medical, dental and other health and veterinary services	107 101	10 395	135 987	14 586	147 811	17 142	116 654	14 480
Metal	31 590	3 935	41 595	5 720	43 773	6 373	33 917	5 208
Mining and quarrying	73 588	10 974	84 378	13 525	89 214	14 709	63 679	11 594
Other manufacturing industries	24 350	3 033	29 753	3 973	31 316	4 445	22 956	3 490
Paper, printing and publishing	7 194	502	7 936	590	8 075	666	5 957	554
Personal and household services	17 660	1 952	19 467	2 326	17 783	2 292	11 464	1 579
Recreation and cultural services	11 063	1 192	12 091	1 564	11 793	1 753	9 055	1 494
Research and scientific institutes	60 038	6 054	79 581	8 464	130 773	14 879	340 201	42 541
Retail trade	2 820	378	2 913	440	2 762	455	2 314	407
Scientific, optical and similar equipment	47 310	4 261	157 206	16 519	74 409	8 089	36 679	4 285
Social and related community services	3 502	312	8 387	916	9 461	1 127	7 695	997
Specialised repair services	4 512	498	6 162	696	6 255	733	4 348	553
Textiles	2 937	345	3 870	504	4 471	626	4 068	608
Transport equipment	135 371	15 833	146 082	18 742	147 690	20 285	93 819	14 274
Transport, storage and communications	42 447	4 935	50 728	6 553	51 659	7 372	36 535	5 679
Vehicles, parts and accessories	13 322	1 554	15 387	1 981	16 024	2 234	12 339	1 841
Wholesale trade	5 666	540	6 701	709	6 885	821	5 114	665
Wood, wood products and furniture	489 549	50 651	386 584	49 085	368 916	52 503	519 288	78 894
Other ¹	428 125	21 541	382 401	23 372	341 300	24 738	285 495	22 879
Total	3 192 961	318 813	3 351 000	368 532	3 402 702	408 621	3 200 216	420 412

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

Table 2.3.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2003 – 2006

Sector	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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	33 152	1 535	448	28 315	1 621	411	20 387	1 267	355	13 201	859	192
Agriculture, forestry and fishing ¹	46 124	-2 257	859	52 758	-2 303	1 132	44 737	-3 048	910	25 595	-1 132	541
Bricks, ceramic, glass, cement and similar products	426	12	3	490	21	5	503	24	6	352	20	5
Catering and accommodation	6 517	127	45	6 219	157	44	6 365	210	60	4 758	173	43
Chemicals and chemical, rubber and plastic products	406	25	6	487	44	12	422	30	7	314	28	7
Clothing and footwear	1 076	41	10	1 125	53	12	1 144	54	9	853	50	11
Coal and petroleum products	124	4	1	122	5	2	109	5	2	54	7	2
Construction	10 540	391	106	10 656	481	115	10 971	573	145	7 781	460	106
Educational services	3 225	142	28	3 426	205	39	3 730	225	44	2 997	214	40
Electricity, gas and water	638	30	7	827	40	9	774	35	9	479	29	5
Financing, insurance, real estate and business services	51 945	4 253	1 270	46 942	4 655	1 356	44 291	5 355	1 550	29 084	3 425	932
Food, drink and tobacco	1 394	57	18	1 588	62	16	1 522	63	15	1 024	60	16
Leather, leather goods and fur (excl. footwear and clothing)	85	5	1	86	4	1	96	1	1	74	2	1
Long term insurance	28	2	0	38	13	5	35	13	5	15	2	0
Machinery and related items	1 434	80	21	1 335	86	21	1 311	94	24	857	67	17
Medical, dental and other health and veterinary services	14 141	2 108	628	14 733	2 597	743	14 271	2 836	834	9 680	2 147	622
Metal	1 447	71	18	1 351	81	22	1 398	80	24	900	60	14
Mining and quarrying	2274	55	25	202	162	66	209	96	43	116	7	7
Other manufacturing industries	2 274	146	52	2 252	163	49	1 673	153	42	1 239	99	25
Paper, printing and publishing	1 057	57	15	1 101	75	17	1 194	96	22	797	65	14
Personal and household services	7 119	230	38	6 911	239	42	7 494	282	42	5 868	236	31
Recreation and cultural services	3 817	252	83	3 503	250	77	3 502	314	90	2 538	219	53
Research and scientific institutes	237	22	6	256	31	8	213	30	8	144	20	5
Retail trade	41 596	1 584	406	42 436	1 977	445	33 219	1 562	345	22 597	1 159	236
Scientific, optical and similar equipment	122	10	3	99	10	3	111	12	3	68	6	1
Social and related community services	14	1	0	12	1	0	14	1	1	11	2	1
Specialised repair services	3 518	116	22	3 589	146	24	3 738	188	39	2 765	132	23
Textiles	330	12	3	381	16	4	408	17	4	252	13	2
Transport equipment	156	7	2	130	8	2	111	3	1	83	6	1
Transport, storage and communications	12 817	432	126	17 345	661	142	19 146	750	177	19 866	633	104
Vehicles, parts and accessories	2 394	97	24	2 260	122	28	2 096	127	30	1 407	93	20
Wholesale trade	2 795	146	43	2 485	150	37	2 105	168	43	1 296	103	25
Wood, wood products and furniture	960	33	8	1 024	41	8	1 097	47	9	827	42	7
Total	252 118	9 826	4 326	254 464	11 872	4 887	228 396	11 661	4 895	157 882	9 307	3 111
Total <= 0 taxable income	51 951	-8 450	0	54 559	-9 284	0	50 303	-9 034	0	30 225	-4 823	0
Total > 0 taxable income	200 167	18 276	4 326	199 905	21 157	4 886	178 093	20 695	4 895	127 657	14 131	3 111
Total	252 118	9 826	4 326	254 464	11 872	4 887	228 396	11 661	4 895	157 882	9 307	3 111
Percentage												
Total <= 0 taxable income	20.6%			21.4%			22.0%			19.1%		
Total > 0 taxable income	79.4%			78.6%			78.0%			80.9%		
Total	100.0%			100.0%			100.0%			100.0%		

1. Includes assessed losses of farmers.

Table 2.3.2: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2003 – 2006 [percentage of total]

Sector	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% assessed]		
	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
Percentage of total												
Agriculture and other services	13.1%	15.6%	10.4%	11.1%	13.7%	8.4%	8.9%	10.9%	7.2%	8.4%	9.2%	6.2%
Agriculture, forestry and fishing	18.3%	-23.0%	19.9%	20.7%	-19.4%	23.2%	19.6%	-26.1%	18.6%	16.2%	-12.2%	17.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Catering and accommodation	2.6%	1.3%	1.0%	2.4%	1.3%	0.9%	2.8%	1.8%	1.2%	3.0%	1.9%	1.4%
Chemicals and chemical, rubber and plastic products	0.2%	0.3%	0.1%	0.2%	0.4%	0.2%	0.2%	0.3%	0.1%	0.2%	0.3%	0.2%
Clothing and footwear	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%	0.5%	0.5%	0.2%	0.5%	0.3%	0.3%
Coal and petroleum products	4.2%	4.0%	2.4%	4.2%	4.0%	2.4%	4.8%	4.9%	3.0%	4.9%	4.9%	3.4%
Construction	1.3%	1.4%	0.6%	1.3%	1.7%	0.8%	1.6%	1.9%	0.9%	1.9%	2.3%	1.3%
Educational services	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%
Electricity, gas and water	20.6%	43.3%	29.4%	18.4%	39.2%	27.7%	19.4%	45.9%	31.7%	18.4%	36.8%	29.9%
Financing, insurance, real estate and business services	0.6%	0.6%	0.4%	0.6%	0.5%	0.3%	0.7%	0.5%	0.3%	0.6%	0.6%	0.5%
Food, drink and tobacco	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	0.6%	0.8%	0.5%	0.5%	0.7%	0.4%	0.6%	0.8%	0.5%	0.5%	0.7%	0.5%
Machinery and related items	5.6%	21.4%	14.5%	5.8%	21.9%	15.2%	6.2%	24.3%	17.0%	6.1%	23.1%	20.0%
Medical, dental and other health and veterinary services	0.6%	0.7%	0.4%	0.5%	0.7%	0.4%	0.6%	0.7%	0.5%	0.6%	0.6%	0.5%
Metal	0.1%	0.6%	0.6%	0.1%	1.4%	1.4%	0.1%	0.8%	0.9%	0.1%	0.1%	0.2%
Mining and quarrying	0.9%	1.5%	1.2%	0.9%	1.4%	1.0%	0.7%	1.3%	0.9%	0.8%	1.1%	0.8%
Other manufacturing industries	0.4%	0.6%	0.3%	0.4%	0.6%	0.4%	0.5%	0.8%	0.5%	0.5%	0.7%	0.5%
Paper, printing and publishing	2.8%	2.3%	0.9%	2.7%	2.0%	0.7%	3.3%	2.4%	0.9%	3.7%	2.5%	1.0%
Personal and household services	1.5%	2.6%	1.9%	1.4%	2.1%	1.6%	1.5%	2.7%	1.8%	1.6%	2.4%	1.7%
Recreation and cultural services	0.1%	0.2%	0.1%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%	0.2%	0.2%
Research and scientific institutes	16.5%	16.1%	9.4%	16.7%	16.7%	9.1%	14.5%	13.4%	7.1%	14.3%	12.4%	7.6%
Retail trade	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Scientific, optical and similar equipment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Social and related community services	1.4%	1.2%	0.5%	1.4%	1.2%	0.5%	1.6%	1.6%	0.8%	1.8%	1.4%	0.8%
Specialised repair services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Textiles	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%
Transport equipment	5.1%	4.4%	2.9%	6.8%	5.6%	2.9%	8.4%	6.4%	3.6%	12.6%	6.8%	3.3%
Transport, storage and communications	0.9%	1.0%	0.5%	0.9%	1.0%	0.6%	0.9%	1.1%	0.6%	0.9%	1.0%	0.7%
Vehicles, parts and accessories	1.1%	1.5%	1.0%	1.0%	1.3%	0.8%	0.9%	1.4%	0.9%	0.8%	1.1%	0.8%
Wholesale trade	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.5%	0.4%	0.2%	0.5%	0.4%	0.2%
Wood, wood products and furniture												
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 2.4.1: Individual taxpayers: Allowances, 2003 – 2006

Allowance	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	576 205	23 471	588 978	25 948	589 533	27 233	533 176	25 058
3702 Reimbursive travel allowance - taxable	68 851	1 004	95 837	1 378	94 108	1 424	100 985	1 156
3704 Subsistence allowance (Local travel) - taxable	43 614	292	50 938	297	41 167	244	38 698	179
3706 Entertainment allowance	101 341	223	16 891	43	6 424	21	3 919	14
3707 Share option exercised	21 399	1 498	17 979	1 724	20 572	2 387	24 987	3 875
3708 Public office allowance	5 719	254	5 919	249	6 042	228	4 775	182
3710 Tool allowance	6 391	13	5 107	8	5 058	9	5 133	10
3711 Computer allowance	42 800	172	27 634	120	19 787	89	13 210	61
3712 Telephone/Cell phone allowance	131 894	410	108 645	363	99 849	362	90 470	352
3713 Other allowances - taxable	1 110 328	8 383	899 651	9 122	939 671	9 845	1 037 020	10 514
Total	2 108 542	35 720	1 817 579	39 253	1 822 211	41 842	1 852 373	41 402
Percentage of total								
3701 Travelling allowance	27.3%	65.7%	32.4%	66.1%	32.4%	65.1%	28.8%	60.5%
3702 Reimbursive travel allowance - taxable	3.3%	2.8%	5.3%	3.5%	5.2%	3.4%	5.5%	2.8%
3704 Subsistence allowance (Local travel) - taxable	2.1%	0.8%	2.8%	0.8%	2.3%	0.6%	2.1%	0.4%
3706 Entertainment allowance	4.8%	0.6%	0.9%	0.1%	0.4%	0.1%	0.2%	0.0%
3707 Share option exercised	1.0%	4.2%	1.0%	4.4%	1.1%	5.7%	1.3%	9.4%
3708 Public office allowance	0.3%	0.7%	0.3%	0.6%	0.3%	0.5%	0.3%	0.4%
3710 Tool allowance	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%
3711 Computer allowance	2.0%	0.5%	1.5%	0.3%	1.1%	0.2%	0.7%	0.1%
3712 Telephone/Cell phone allowance	6.3%	1.1%	6.0%	0.9%	5.5%	0.9%	4.9%	0.9%
3713 Other allowances - taxable	52.7%	23.5%	49.5%	23.2%	51.6%	23.5%	56.0%	25.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.4.2: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	1 771	61	1 771	62	1 521	53	807	24
B: = 0	57	1	49	1	61	2	38	1
C: 1 – 20 000	7 102	70	5 886	56	4 810	45	2 984	23
D: 20 001 – 30 000	10 469	160	8 111	124	5 387	77	2 635	33
E: 30 001 – 40 000	13 449	220	11 519	189	8 976	151	4 981	78
F: 40 001 – 50 000	17 912	318	14 916	267	11 658	207	6 602	108
G: 50 001 – 60 000	21 377	409	18 205	350	15 109	285	8 731	157
H: 60 001 – 70 000	23 974	482	21 199	438	17 806	353	11 037	211
I: 70 001 – 80 000	25 778	554	22 962	503	20 294	434	13 173	271
J: 80 001 – 90 000	25 932	604	23 748	556	20 990	483	14 347	319
K: 90 000 – 100 000	25 632	641	23 692	590	21 402	529	15 061	357
L: 100 001 – 110 000	25 399	686	23 693	635	21 361	562	15 878	401
M: 110 001 – 120 000	24 905	722	23 464	677	21 766	618	16 428	438
N: 120 001 – 130 000	23 751	735	22 853	697	21 316	649	16 843	481
O: 130 001 – 140 000	23 095	764	22 080	728	20 924	684	17 036	514
P: 140 001 – 150 000	22 063	780	21 600	760	20 447	702	17 176	549
Q: 150 001 – 200 000	91 857	3 730	94 174	3 844	92 736	3 708	79 954	2 960
R: 200 001 – 300 000	102 776	5 563	113 721	6 137	126 357	6 600	150 458	7 540
S: 300 001 – 400 000	42 165	2 894	53 841	3 759	61 483	4 267	61 983	4 042
T: 400 001 – 500 000	18 539	1 451	24 542	1 948	29 582	2 370	30 751	2 310
U: 500 001 – 750 000	16 862	1 462	21 977	1 986	27 290	2 473	28 052	2 368
V: 750 001 – 1 000 000	5 294	506	7 002	712	8 627	865	8 637	816
W: 1 000 001 – 2 000 000	4 765	495	6 355	701	7 540	824	7 601	796
X: 2 000 001 – 5 000 000	1 116	140	1 463	201	1 835	247	1 727	224
Y: 5 000 001 +	165	21	155	27	255	44	256	38
Total	576 205	23 471	588 978	25 948	589 533	27 233	533 176	25 058

Table 2.4.3: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	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	1.2%	0.3%	1.0%	0.2%	0.8%	0.2%	0.6%	0.1%
D: 20 001 – 30 000	1.8%	0.7%	1.4%	0.5%	0.9%	0.3%	0.5%	0.1%
E: 30 001 – 40 000	2.3%	0.9%	2.0%	0.7%	1.5%	0.6%	0.9%	0.3%
F: 40 001 – 50 000	3.1%	1.4%	2.5%	1.0%	2.0%	0.8%	1.2%	0.4%
G: 50 001 – 60 000	3.7%	1.7%	3.1%	1.3%	2.6%	1.0%	1.6%	0.6%
H: 60 001 – 70 000	4.2%	2.1%	3.6%	1.7%	3.0%	1.3%	2.1%	0.8%
I: 70 001 – 80 000	4.5%	2.4%	3.9%	1.9%	3.4%	1.6%	2.5%	1.1%
J: 80 001 – 90 000	4.5%	2.6%	4.0%	2.1%	3.6%	1.8%	2.7%	1.3%
K: 90 000 – 100 000	4.4%	2.7%	4.0%	2.3%	3.6%	1.9%	2.8%	1.4%
L: 100 001 – 110 000	4.4%	2.9%	4.0%	2.4%	3.6%	2.1%	3.0%	1.6%
M: 110 001 – 120 000	4.3%	3.1%	4.0%	2.6%	3.7%	2.3%	3.1%	1.7%
N: 120 001 – 130 000	4.1%	3.1%	3.9%	2.7%	3.6%	2.4%	3.2%	1.9%
O: 130 001 – 140 000	4.0%	3.3%	3.7%	2.8%	3.5%	2.5%	3.2%	2.1%
P: 140 001 – 150 000	3.8%	3.3%	3.7%	2.9%	3.5%	2.6%	3.2%	2.2%
Q: 150 001 – 200 000	15.9%	15.9%	16.0%	14.8%	15.7%	13.6%	15.0%	11.8%
R: 200 001 – 300 000	17.8%	23.7%	19.3%	23.7%	21.4%	24.2%	28.2%	30.1%
S: 300 001 – 400 000	7.3%	12.3%	9.1%	14.5%	10.4%	15.7%	11.6%	16.1%
T: 400 001 – 500 000	3.2%	6.2%	4.2%	7.5%	5.0%	8.7%	5.8%	9.2%
U: 500 001 – 750 000	2.9%	6.2%	3.7%	7.7%	4.6%	9.1%	5.3%	9.5%
V: 750 001 – 1 000 000	0.9%	2.2%	1.2%	2.7%	1.5%	3.2%	1.6%	3.3%
W: 1 000 001 – 2 000 000	0.8%	2.1%	1.1%	2.7%	1.3%	3.0%	1.4%	3.2%
X: 2 000 001 – 5 000 000	0.2%	0.6%	0.2%	0.8%	0.3%	0.9%	0.3%	0.9%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.4.4: Individual taxpayers: Allowances - Share option exercised (code 3707) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	31		24	1	25	8	18	2
B: = 0	1	0	3	2	3	0	2	3
C: 1 – 20 000	222		107	1	49	1	50	0
D: 20 001 – 30 000	205	0	95	0	56	0	42	0
E: 30 001 – 40 000	397		301	1	177	1	134	1
F: 40 001 – 50 000	675	2	420	1	362	1	320	1
G: 50 001 – 60 000	694	1	488	1	508	2	590	2
H: 60 001 – 70 000	748	2	613	2	641	2	778	2
I: 70 001 – 80 000	706	2	603	2	621	2	992	3
J: 80 001 – 90 000	685	3	618	2	616	3	1 076	4
K: 90 000 – 100 000	816	3	531	3	651	4	960	4
L: 100 001 – 110 000	848	4	520	3	607	5	815	5
M: 110 001 – 120 000	999	6	416	3	590	5	712	5
N: 120 001 – 130 000	778	5	461	4	537	4	657	6
O: 130 001 – 140 000	700	4	403	3	447	5	561	5
P: 140 001 – 150 000	617	4	373	4	427	6	563	6
Q: 150 001 – 200 000	2 117	20	1 624	22	1 783	26	2 257	31
R: 200 001 – 300 000	2 822	41	2 342	50	2 718	111	4 092	729
S: 300 001 – 400 000	1 942	47	1 816	60	1 869	68	1 697	71
T: 400 001 – 500 000	1 181	52	1 266	64	1 550	82	1 469	87
U: 500 001 – 750 000	1 683	140	2 050	187	2 473	222	2 660	254
V: 750 001 – 1 000 000	931	138	974	162	1 272	195	1 421	255
W: 1 000 001 – 2 000 000	1 123	366	1 334	423	1 674	515	2 127	786
X: 2 000 001 – 5 000 000	391	358	479	432	729	591	807	820
Y: 5 000 001 +	87	297	118	292	187	528	187	794
Total	21 399	1 498	17 979	1 724	20 572	2 387	24 987	3 875

Table 2.4.5: Individual taxpayers: Allowances - Share option exercised (code 3707) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.2%	0.1%	0.0%	0.1%	0.3%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
C: 1 – 20 000	1.0%	0.1%	0.6%	0.0%	0.2%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	1.0%	0.0%	0.5%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	1.9%	0.1%	1.7%	0.0%	0.9%	0.0%	0.5%	0.0%
F: 40 001 – 50 000	3.2%	0.1%	2.3%	0.1%	1.8%	0.1%	1.3%	0.0%
G: 50 001 – 60 000	3.2%	0.1%	2.7%	0.1%	2.5%	0.1%	2.4%	0.0%
H: 60 001 – 70 000	3.5%	0.1%	3.4%	0.1%	3.1%	0.1%	3.1%	0.1%
I: 70 001 – 80 000	3.3%	0.2%	3.4%	0.1%	3.0%	0.1%	4.0%	0.1%
J: 80 001 – 90 000	3.2%	0.2%	3.4%	0.1%	3.0%	0.1%	4.3%	0.1%
K: 90 000 – 100 000	3.8%	0.2%	3.0%	0.2%	3.2%	0.2%	3.8%	0.1%
L: 100 001 – 110 000	4.0%	0.3%	2.9%	0.2%	3.0%	0.2%	3.3%	0.1%
M: 110 001 – 120 000	4.7%	0.4%	2.3%	0.2%	2.9%	0.2%	2.8%	0.1%
N: 120 001 – 130 000	3.6%	0.3%	2.6%	0.2%	2.6%	0.2%	2.6%	0.2%
O: 130 001 – 140 000	3.3%	0.3%	2.2%	0.2%	2.2%	0.2%	2.2%	0.1%
P: 140 001 – 150 000	2.9%	0.3%	2.1%	0.2%	2.1%	0.2%	2.3%	0.1%
Q: 150 001 – 200 000	9.9%	1.3%	9.0%	1.3%	8.7%	1.1%	9.0%	0.8%
R: 200 001 – 300 000	13.2%	2.7%	13.0%	2.9%	13.2%	4.6%	16.4%	18.8%
S: 300 001 – 400 000	9.1%	3.1%	10.1%	3.5%	9.1%	2.9%	6.8%	1.8%
T: 400 001 – 500 000	5.5%	3.4%	7.0%	3.7%	7.5%	3.4%	5.9%	2.2%
U: 500 001 – 750 000	7.9%	9.3%	11.4%	10.9%	12.0%	9.3%	10.6%	6.5%
V: 750 001 – 1 000 000	4.4%	9.2%	5.4%	9.4%	6.2%	8.2%	5.7%	6.6%
W: 1 000 001 – 2 000 000	5.2%	24.4%	7.4%	24.6%	8.1%	21.6%	8.5%	20.3%
X: 2 000 001 – 5 000 000	1.8%	23.9%	2.7%	25.1%	3.5%	24.8%	3.2%	21.2%
Y: 5 000 001 +	0.4%	19.8%	0.7%	16.9%	0.9%	22.1%	0.7%	20.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.4.6: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	988	8	832	8	750	7	457	5
B: = 0	34	0	30	0	60	1	18	0
C: 1 – 20 000	8 557	19	7 701	17	6 717	15	4 919	12
D: 20 001 – 30 000	17 239	38	5 873	19	4 926	17	4 230	14
E: 30 001 – 40 000	38 557	97	17 715	55	14 243	43	14 866	47
F: 40 001 – 50 000	39 325	133	26 805	110	23 819	84	30 464	90
G: 50 001 – 60 000	56 230	206	35 749	173	32 152	141	31 245	122
H: 60 001 – 70 000	115 948	428	57 277	323	56 110	300	49 983	241
I: 70 001 – 80 000	125 687	537	76 193	501	69 007	402	68 870	372
J: 80 001 – 90 000	124 517	690	78 866	582	72 994	501	78 956	461
K: 90 000 – 100 000	118 632	789	91 172	723	83 337	597	78 105	488
L: 100 001 – 110 000	89 342	663	88 127	807	85 220	701	87 290	574
M: 110 001 – 120 000	70 168	558	67 302	637	78 544	687	78 952	624
N: 120 001 – 130 000	50 155	452	52 095	513	58 318	535	84 615	697
O: 130 001 – 140 000	34 642	343	42 637	448	50 829	501	60 545	555
P: 140 001 – 150 000	30 125	304	31 198	366	38 084	425	49 503	489
Q: 150 001 – 200 000	86 573	1 062	97 339	1 318	111 677	1 494	128 786	1 616
R: 200 001 – 300 000	66 356	967	76 478	1 263	96 599	1 644	122 094	2 180
S: 300 001 – 400 000	18 972	388	24 324	511	29 078	678	32 626	822
T: 400 001 – 500 000	7 296	177	9 098	221	11 711	366	13 647	420
U: 500 001 – 750 000	6 334	195	7 465	213	9 156	313	10 358	364
V: 750 001 – 1 000 000	2 087	111	2 363	82	2 866	123	3 005	110
W: 1 000 001 – 2 000 000	1 978	137	2 332	149	2 661	166	2 761	132
X: 2 000 001 – 5 000 000	503	65	596	66	692	87	626	64
Y: 5 000 001 +	83	15	84	17	121	19	99	15
Total	1 110 328	8 383	899 651	9 122	939 671	9 845	1 037 020	10 514

1. Payments to reimburse the employee for loss on the sale of a previous residence during transfer and Architect's fees for the design or alteration of a new residence.

Table 2.4.7: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.2%	0.9%	0.2%	0.7%	0.2%	0.5%	0.1%
D: 20 001 – 30 000	1.6%	0.5%	0.7%	0.2%	0.5%	0.2%	0.4%	0.1%
E: 30 001 – 40 000	3.5%	1.2%	2.0%	0.6%	1.5%	0.4%	1.4%	0.4%
F: 40 001 – 50 000	3.5%	1.6%	3.0%	1.2%	2.5%	0.8%	2.9%	0.9%
G: 50 001 – 60 000	5.1%	2.5%	4.0%	1.9%	3.4%	1.4%	3.0%	1.2%
H: 60 001 – 70 000	10.4%	5.1%	6.4%	3.5%	6.0%	3.0%	4.8%	2.3%
I: 70 001 – 80 000	11.3%	6.4%	8.5%	5.5%	7.3%	4.1%	6.6%	3.5%
J: 80 001 – 90 000	11.2%	8.2%	8.8%	6.4%	7.8%	5.1%	7.6%	4.4%
K: 90 000 – 100 000	10.7%	9.4%	10.1%	7.9%	8.9%	6.1%	7.5%	4.6%
L: 100 001 – 110 000	8.0%	7.9%	9.8%	8.8%	9.1%	7.1%	8.4%	5.5%
M: 110 001 – 120 000	6.3%	6.7%	7.5%	7.0%	8.4%	7.0%	7.6%	5.9%
N: 120 001 – 130 000	4.5%	5.4%	5.8%	5.6%	6.2%	5.4%	8.2%	6.6%
O: 130 001 – 140 000	3.1%	4.1%	4.7%	4.9%	5.4%	5.1%	5.8%	5.3%
P: 140 001 – 150 000	2.7%	3.6%	3.5%	4.0%	4.1%	4.3%	4.8%	4.6%
Q: 150 001 – 200 000	7.8%	12.7%	10.8%	14.5%	11.9%	15.2%	12.4%	15.4%
R: 200 001 – 300 000	6.0%	11.5%	8.5%	13.8%	10.3%	16.7%	11.8%	20.7%
S: 300 001 – 400 000	1.7%	4.6%	2.7%	5.6%	3.1%	6.9%	3.1%	7.8%
T: 400 001 – 500 000	0.7%	2.1%	1.0%	2.4%	1.2%	3.7%	1.3%	4.0%
U: 500 001 – 750 000	0.6%	2.3%	0.8%	2.3%	1.0%	3.2%	1.0%	3.5%
V: 750 001 – 1 000 000	0.2%	1.3%	0.3%	0.9%	0.3%	1.3%	0.3%	1.0%
W: 1 000 001 – 2 000 000	0.2%	1.6%	0.3%	1.6%	0.3%	1.7%	0.3%	1.3%
X: 2 000 001 – 5 000 000	0.0%	0.8%	0.1%	0.7%	0.1%	0.9%	0.1%	0.6%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.5.1: Individual taxpayers: Deductions, 2003 – 2006

Deduction	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	1 425 455	9 817	1 506 062	11 200	1 538 094	12 226	1 488 331	12 563
4002 Arrears pension fund contributions	32 877	41	32 467	41	32 649	42	33 776	45
4003 Provident fund contributions	2 023	3	2 457	3	2 206	3	1 838	3
4004 Arrears provident fund contributions	10	0	12	0	24	0	290	1
4005 Medical fund contributions	1	0	—	—	—	—	—	—
4006 Current retirement annuity fund	1 097 949	5 008	1 182 712	5 761	1 214 332	6 435	1 129 507	6 382
4007 Arrears retirement annuity fund	10 403	8	10 437	8	11 103	9	8 868	9
4008 Medical expenses (total)	1 165 392	8 356	1 255 648	10 027	1 291 518	11 085	1 188 546	10 689
4009 Medical expenses (disabled)	16 687	338	13 807	323	13 563	342	11 519	317
4010 Tool allowance	88	0	41	0	15	0	62	0
4011 Donations	31 634	59	33 501	63	39 409	83	44 386	100
4012 Entertainment expenses - allowance	212	0	1	0	1	0	—	—
4013 Entertainment expenses - actual	306	3	93	1	65	1	30	0
4014 Travel expenses - fixed cost	517 901	16 281	526 008	17 815	517 646	18 542	449 918	14 868
4015 Travel expenses - actual cost	19 857	493	15 800	416	13 832	391	12 730	376
4016 Other	177 000	3 654	157 683	3 789	132 486	3 961	103 924	3 618
4017 Subsistence allowance - local	9 420	110	8 052	103	6 062	58	5 385	49
Total	4 507 215	44 171	4 744 781	49 550	4 813 005	53 177	4 479 110	49 019
Percentage of total								
4001 Current pension fund contributions	31.6%	22.2%	31.7%	22.6%	32.0%	23.0%	33.2%	25.6%
4002 Arrears pension fund contributions	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.8%	0.1%
4003 Provident fund contributions	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
4004 Arrears provident fund contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4005 Medical fund contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4006 Current retirement annuity fund	24.4%	11.3%	24.9%	11.6%	25.2%	12.1%	25.2%	13.0%
4007 Arrears retirement annuity fund	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
4008 Medical expenses (total)	25.9%	18.9%	26.5%	20.2%	26.8%	20.8%	26.5%	21.8%
4009 Medical expenses (disabled)	0.4%	0.8%	0.3%	0.7%	0.3%	0.6%	0.3%	0.6%
4010 Tool allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4011 Donations	0.7%	0.1%	0.7%	0.1%	0.8%	0.2%	1.0%	0.2%
4012 Entertainment expenses - allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4013 Entertainment expenses - actual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4014 Travel expenses - fixed cost	11.5%	36.9%	11.1%	36.0%	10.8%	34.9%	10.0%	30.3%
4015 Travel expenses - actual cost	0.4%	1.1%	0.3%	0.8%	0.3%	0.7%	0.3%	0.8%
4016 Other	3.9%	8.3%	3.3%	7.6%	2.8%	7.4%	2.3%	7.4%
4017 Subsistence allowance - local	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.5.2: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	1 218	8	1 282	8	1 116	8	714	5
B: = 0	31	0	36	0	75	0	34	0
C: 1 – 20 000	8 769	10	7 695	10	6 677	9	4 756	6
D: 20 001 – 30 000	21 144	44	12 888	26	8 494	16	5 275	10
E: 30 001 – 40 000	49 027	121	46 608	120	37 742	102	22 476	61
F: 40 001 – 50 000	51 202	156	50 242	155	45 818	144	41 841	131
G: 50 001 – 60 000	73 737	279	62 988	234	55 275	206	45 095	168
H: 60 001 – 70 000	139 509	612	130 329	586	97 328	428	70 541	304
I: 70 001 – 80 000	150 203	756	131 785	657	134 137	678	109 822	554
J: 80 001 – 90 000	147 440	820	157 366	896	141 701	818	110 507	615
K: 90 000 – 100 000	139 913	854	140 035	867	140 900	888	130 706	841
L: 100 001 – 110 000	108 374	708	128 688	863	122 204	829	121 024	834
M: 110 001 – 120 000	87 140	609	96 533	691	112 381	819	105 265	785
N: 120 001 – 130 000	64 537	470	77 868	596	83 269	643	110 082	883
O: 130 001 – 140 000	47 873	365	60 872	484	74 039	612	79 434	666
P: 140 001 – 150 000	41 622	342	45 664	377	54 413	463	66 348	593
Q: 150 001 – 200 000	127 335	1 168	149 371	1 416	167 185	1 609	176 824	1 720
R: 200 001 – 300 000	102 601	1 237	122 282	1 484	152 158	1 790	177 187	2 105
S: 300 001 – 400 000	32 155	520	42 433	711	51 072	858	53 857	894
T: 400 001 – 500 000	12 998	248	17 130	346	21 887	442	23 848	477
U: 500 001 – 750 000	11 287	254	14 526	345	18 427	444	19 835	469
V: 750 001 – 1 000 000	3 526	96	4 524	131	5 577	161	6 107	173
W: 1 000 001 – 2 000 000	3 014	97	3 908	137	4 840	172	5 437	191
X: 2 000 001 – 5 000 000	672	33	890	47	1 184	64	1 146	62
Y: 5 000 001 +	128	10	119	12	195	22	170	16
Total	1 425 455	9 817	1 506 062	11 200	1 538 094	12 226	1 488 331	12 563

Table 2.5.3: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
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%	0.0%	0.0%
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%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
D: 20 001 – 30 000	1.5%	0.4%	0.9%	0.2%	0.6%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	3.4%	1.2%	3.1%	1.1%	2.5%	0.8%	1.5%	0.5%
F: 40 001 – 50 000	3.6%	1.6%	3.3%	1.4%	3.0%	1.2%	2.8%	1.0%
G: 50 001 – 60 000	5.2%	2.8%	4.2%	2.1%	3.6%	1.7%	3.0%	1.3%
H: 60 001 – 70 000	9.8%	6.2%	8.7%	5.2%	6.3%	3.5%	4.7%	2.4%
I: 70 001 – 80 000	10.5%	7.7%	8.8%	5.9%	8.7%	5.5%	7.4%	4.4%
J: 80 001 – 90 000	10.3%	8.3%	10.4%	8.0%	9.2%	6.7%	7.4%	4.9%
K: 90 000 – 100 000	9.8%	8.7%	9.3%	7.7%	9.2%	7.3%	8.8%	6.7%
L: 100 001 – 110 000	7.6%	7.2%	8.5%	7.7%	7.9%	6.8%	8.1%	6.6%
M: 110 001 – 120 000	6.1%	6.2%	6.4%	6.2%	7.3%	6.7%	7.1%	6.2%
N: 120 001 – 130 000	4.5%	4.8%	5.2%	5.3%	5.4%	5.3%	7.4%	7.0%
O: 130 001 – 140 000	3.4%	3.7%	4.0%	4.3%	4.8%	5.0%	5.3%	5.3%
P: 140 001 – 150 000	2.9%	3.5%	3.0%	3.4%	3.5%	3.8%	4.5%	4.7%
Q: 150 001 – 200 000	8.9%	11.9%	9.9%	12.6%	10.9%	13.2%	11.9%	13.7%
R: 200 001 – 300 000	7.2%	12.6%	8.1%	13.3%	9.9%	14.6%	11.9%	16.8%
S: 300 001 – 400 000	2.3%	5.3%	2.8%	6.3%	3.3%	7.0%	3.6%	7.1%
T: 400 001 – 500 000	0.9%	2.5%	1.1%	3.1%	1.4%	3.6%	1.6%	3.8%
U: 500 001 – 750 000	0.8%	2.6%	1.0%	3.1%	1.2%	3.6%	1.3%	3.7%
V: 750 001 – 1 000 000	0.2%	1.0%	0.3%	1.2%	0.4%	1.3%	0.4%	1.4%
W: 1 000 001 – 2 000 000	0.2%	1.0%	0.3%	1.2%	0.3%	1.4%	0.4%	1.5%
X: 2 000 001 – 5 000 000	0.0%	0.3%	0.1%	0.4%	0.1%	0.5%	0.1%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.5.4: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	4 197	14	4 570	16	4 462	16	3 442	12
B: = 0	1 748	3	1 617	3	1 676	3	1 254	2
C: 1 – 20 000	29 704	82	26 469	76	22 963	68	16 826	51
D: 20 001 – 30 000	34 526	104	28 156	92	20 968	73	13 388	49
E: 30 001 – 40 000	37 979	121	37 784	120	34 780	113	23 478	81
F: 40 001 – 50 000	40 924	140	38 123	133	34 211	121	26 656	91
G: 50 001 – 60 000	51 969	168	44 803	156	38 991	144	28 991	106
H: 60 001 – 70 000	76 557	211	75 866	214	57 328	182	38 342	132
I: 70 001 – 80 000	87 955	238	77 972	228	77 960	226	59 519	175
J: 80 001 – 90 000	91 000	252	98 633	268	92 682	261	61 521	189
K: 90 000 – 100 000	88 284	253	90 797	264	89 191	260	82 212	227
L: 100 001 – 110 000	71 042	228	85 005	260	82 255	266	75 149	226
M: 110 001 – 120 000	60 098	206	66 731	229	76 684	255	69 982	227
N: 120 001 – 130 000	46 236	178	57 362	211	59 710	225	70 993	235
O: 130 001 – 140 000	37 000	159	46 148	189	55 297	215	54 390	205
P: 140 001 – 150 000	33 293	146	36 295	165	42 251	190	47 591	188
Q: 150 001 – 200 000	112 463	591	130 946	694	142 083	762	138 929	714
R: 200 001 – 300 000	105 726	741	124 253	891	147 082	1 084	182 571	1 563
S: 300 001 – 400 000	40 691	394	51 472	506	60 557	609	60 168	593
T: 400 001 – 500 000	18 041	215	23 339	291	28 556	366	29 340	364
U: 500 001 – 750 000	16 806	252	21 520	342	26 429	441	26 819	439
V: 750 001 – 1 000 000	5 528	103	6 931	140	8 437	183	8 576	184
W: 1 000 001 – 2 000 000	4 896	129	6 283	179	7 634	239	7 429	205
X: 2 000 001 – 5 000 000	1 114	58	1 476	74	1 879	100	1 720	91
Y: 5 000 001 +	172	22	161	20	266	32	221	34
Total	1 097 949	5 008	1 182 712	5 761	1 214 332	6 435	1 129 507	6 382

Table 2.5.5: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.3%	0.2%
B: = 0	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	2.7%	1.6%	2.2%	1.3%	1.9%	1.1%	1.5%	0.8%
D: 20 001 – 30 000	3.1%	2.1%	2.4%	1.6%	1.7%	1.1%	1.2%	0.8%
E: 30 001 – 40 000	3.5%	2.4%	3.2%	2.1%	2.9%	1.8%	2.1%	1.3%
F: 40 001 – 50 000	3.7%	2.8%	3.2%	2.3%	2.8%	1.9%	2.4%	1.4%
G: 50 001 – 60 000	4.7%	3.4%	3.8%	2.7%	3.2%	2.2%	2.6%	1.7%
H: 60 001 – 70 000	7.0%	4.2%	6.4%	3.7%	4.7%	2.8%	3.4%	2.1%
I: 70 001 – 80 000	8.0%	4.8%	6.6%	4.0%	6.4%	3.5%	5.3%	2.7%
J: 80 001 – 90 000	8.3%	5.0%	8.3%	4.7%	7.6%	4.1%	5.4%	3.0%
K: 90 000 – 100 000	8.0%	5.0%	7.7%	4.6%	7.3%	4.0%	7.3%	3.6%
L: 100 001 – 110 000	6.5%	4.5%	7.2%	4.5%	6.8%	4.1%	6.7%	3.5%
M: 110 001 – 120 000	5.5%	4.1%	5.6%	4.0%	6.3%	4.0%	6.2%	3.6%
N: 120 001 – 130 000	4.2%	3.6%	4.9%	3.7%	4.9%	3.5%	6.3%	3.7%
O: 130 001 – 140 000	3.4%	3.2%	3.9%	3.3%	4.6%	3.3%	4.8%	3.2%
P: 140 001 – 150 000	3.0%	2.9%	3.1%	2.9%	3.5%	3.0%	4.2%	2.9%
Q: 150 001 – 200 000	10.2%	11.8%	11.1%	12.0%	11.7%	11.8%	12.3%	11.2%
R: 200 001 – 300 000	9.6%	14.8%	10.5%	15.5%	12.1%	16.9%	16.2%	24.5%
S: 300 001 – 400 000	3.7%	7.9%	4.4%	8.8%	5.0%	9.5%	5.3%	9.3%
T: 400 001 – 500 000	1.6%	4.3%	2.0%	5.1%	2.4%	5.7%	2.6%	5.7%
U: 500 001 – 750 000	1.5%	5.0%	1.8%	5.9%	2.2%	6.9%	2.4%	6.9%
V: 750 001 – 1 000 000	0.5%	2.1%	0.6%	2.4%	0.7%	2.8%	0.8%	2.9%
W: 1 000 001 – 2 000 000	0.4%	2.6%	0.5%	3.1%	0.6%	3.7%	0.7%	3.2%
X: 2 000 001 – 5 000 000	0.1%	1.2%	0.1%	1.3%	0.2%	1.5%	0.2%	1.4%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.4%	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 2.5.6: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	32 015	590	35 919	735	37 663	813	30 079	651
B: = 0	79	1	72	2	204	4	56	1
C: 1 – 20 000	43 682	469	42 392	527	40 267	537	31 318	428
D: 20 001 – 30 000	54 183	462	43 096	459	35 056	426	25 414	327
E: 30 001 – 40 000	81 698	566	77 585	605	67 655	601	47 742	465
F: 40 001 – 50 000	85 475	610	81 167	650	73 862	645	60 967	529
G: 50 001 – 60 000	97 463	658	86 723	673	77 892	663	64 325	573
H: 60 001 – 70 000	114 474	663	116 912	754	97 824	743	72 179	606
I: 70 001 – 80 000	113 339	647	109 399	720	107 580	740	90 661	659
J: 80 001 – 90 000	100 172	564	113 580	681	111 930	747	85 146	628
K: 90 000 – 100 000	84 617	480	95 035	589	98 928	650	95 676	647
L: 100 001 – 110 000	62 726	393	82 021	503	87 220	575	78 651	554
M: 110 001 – 120 000	50 146	320	59 884	421	71 137	481	72 896	518
N: 120 001 – 130 000	37 435	258	47 780	346	55 717	418	64 352	435
O: 130 001 – 140 000	30 838	222	37 325	292	47 297	350	48 452	373
P: 140 001 – 150 000	27 082	191	30 367	250	36 241	294	38 919	304
Q: 150 001 – 200 000	81 802	604	100 132	831	114 271	991	115 272	1 007
R: 200 001 – 300 000	50 824	425	69 946	637	95 485	934	130 307	1 529
S: 300 001 – 400 000	10 527	120	16 222	186	21 906	252	22 677	248
T: 400 001 – 500 000	3 396	46	5 149	73	6 941	96	7 279	95
U: 500 001 – 750 000	2 363	39	3 554	60	4 697	82	4 571	75
V: 750 001 – 1 000 000	550	12	767	17	1 042	22	919	18
W: 1 000 001 – 2 000 000	380	10	487	13	559	16	548	15
X: 2 000 001 – 5 000 000	101	4	114	4	119	4	115	4
Y: 5 000 001 +	25	1	20	1	25	1	25	1
Total	1 165 392	8 356	1 255 648	10 027	1 291 518	11 085	1 188 546	10 689

Table 2.5.7: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2003 – 2006
[percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	2.7%	7.1%	2.9%	7.3%	2.9%	7.3%	2.5%	6.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	3.7%	5.6%	3.4%	5.3%	3.1%	4.8%	2.6%	4.0%
D: 20 001 – 30 000	4.6%	5.5%	3.4%	4.6%	2.7%	3.8%	2.1%	3.1%
E: 30 001 – 40 000	7.0%	6.8%	6.2%	6.0%	5.2%	5.4%	4.0%	4.4%
F: 40 001 – 50 000	7.3%	7.3%	6.5%	6.5%	5.7%	5.8%	5.1%	5.0%
G: 50 001 – 60 000	8.4%	7.9%	6.9%	6.7%	6.0%	6.0%	5.4%	5.4%
H: 60 001 – 70 000	9.8%	7.9%	9.3%	7.5%	7.6%	6.7%	6.1%	5.7%
I: 70 001 – 80 000	9.7%	7.7%	8.7%	7.2%	8.3%	6.7%	7.6%	6.2%
J: 80 001 – 90 000	8.6%	6.7%	9.0%	6.8%	8.7%	6.7%	7.2%	5.9%
K: 90 000 – 100 000	7.3%	5.7%	7.6%	5.9%	7.7%	5.9%	8.0%	6.1%
L: 100 001 – 110 000	5.4%	4.7%	6.5%	5.0%	6.8%	5.2%	6.6%	5.2%
M: 110 001 – 120 000	4.3%	3.8%	4.8%	4.2%	5.5%	4.3%	6.1%	4.8%
N: 120 001 – 130 000	3.2%	3.1%	3.8%	3.4%	4.3%	3.8%	5.4%	4.1%
O: 130 001 – 140 000	2.6%	2.7%	3.0%	2.9%	3.7%	3.2%	4.1%	3.5%
P: 140 001 – 150 000	2.3%	2.3%	2.4%	2.5%	2.8%	2.7%	3.3%	2.8%
Q: 150 001 – 200 000	7.0%	7.2%	8.0%	8.3%	8.8%	8.9%	9.7%	9.4%
R: 200 001 – 300 000	4.4%	5.1%	5.6%	6.4%	7.4%	8.4%	11.0%	14.3%
S: 300 001 – 400 000	0.9%	1.4%	1.3%	1.9%	1.7%	2.3%	1.9%	2.3%
T: 400 001 – 500 000	0.3%	0.5%	0.4%	0.7%	0.5%	0.9%	0.6%	0.9%
U: 500 001 – 750 000	0.2%	0.5%	0.3%	0.6%	0.4%	0.7%	0.4%	0.7%
V: 750 001 – 1 000 000	0.0%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
W: 1 000 001 – 2 000 000	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
X: 2 000 001 – 5 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Y: 5 000 001 +	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%

Table 2.5.8: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	536	20	465	19	440	21	311	18
B: = 0	2	0	–	–	1	0	–	–
C: 1 – 20 000	715	15	513	12	420	11	273	8
D: 20 001 – 30 000	779	14	478	10	413	10	247	6
E: 30 001 – 40 000	898	16	629	13	559	12	400	10
F: 40 001 – 50 000	1 012	18	711	15	619	13	455	11
G: 50 001 – 60 000	1 003	18	778	15	716	15	497	11
H: 60 001 – 70 000	1 102	19	850	17	745	16	550	13
I: 70 001 – 80 000	1 138	18	807	15	751	15	612	14
J: 80 001 – 90 000	1 076	17	835	15	795	16	590	13
K: 90 000 – 100 000	1 010	16	780	15	770	15	605	12
L: 100 001 – 110 000	794	13	698	13	685	13	587	12
M: 110 001 – 120 000	676	12	603	12	550	11	545	11
N: 120 001 – 130 000	592	11	507	12	530	11	477	10
O: 130 001 – 140 000	493	10	446	9	458	10	391	9
P: 140 001 – 150 000	471	10	394	9	374	9	341	7
Q: 150 001 – 200 000	1 534	33	1 414	33	1 435	36	1 269	33
R: 200 001 – 300 000	1 500	36	1 434	37	1 587	44	1 818	60
S: 300 001 – 400 000	632	16	647	19	696	21	627	20
T: 400 001 – 500 000	279	9	281	9	379	13	346	12
U: 500 001 – 750 000	255	8	295	11	331	13	323	14
V: 750 001 – 1 000 000	86	3	116	6	130	5	120	5
W: 1 000 001 – 2 000 000	78	4	96	5	140	9	112	6
X: 2 000 001 – 5 000 000	23	1	25	1	34	2	22	2
Y: 5 000 001 +	3	0	5	0	5	0	1	1
Total	16 687	338	13 807	323	13 563	342	11 519	317

Table 2.5.9: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.2%	6.0%	3.4%	5.9%	3.2%	6.2%	2.7%	5.6%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	4.3%	4.5%	3.7%	3.9%	3.1%	3.2%	2.4%	2.6%
D: 20 001 – 30 000	4.7%	4.2%	3.5%	3.2%	3.0%	3.0%	2.1%	1.9%
E: 30 001 – 40 000	5.4%	4.6%	4.6%	3.9%	4.1%	3.6%	3.5%	3.2%
F: 40 001 – 50 000	6.1%	5.4%	5.1%	4.7%	4.6%	3.9%	3.9%	3.4%
G: 50 001 – 60 000	6.0%	5.3%	5.6%	4.6%	5.3%	4.3%	4.3%	3.4%
H: 60 001 – 70 000	6.6%	5.6%	6.2%	5.3%	5.5%	4.5%	4.8%	4.0%
I: 70 001 – 80 000	6.8%	5.4%	5.8%	4.7%	5.5%	4.5%	5.3%	4.5%
J: 80 001 – 90 000	6.4%	5.1%	6.0%	4.7%	5.9%	4.5%	5.1%	4.2%
K: 90 000 – 100 000	6.1%	4.8%	5.6%	4.7%	5.7%	4.4%	5.3%	3.9%
L: 100 001 – 110 000	4.8%	3.7%	5.1%	3.9%	5.1%	3.9%	5.1%	3.9%
M: 110 001 – 120 000	4.1%	3.5%	4.4%	3.6%	4.1%	3.2%	4.7%	3.4%
N: 120 001 – 130 000	3.5%	3.4%	3.7%	3.6%	3.9%	3.3%	4.1%	3.1%
O: 130 001 – 140 000	3.0%	2.9%	3.2%	2.9%	3.4%	2.8%	3.4%	2.7%
P: 140 001 – 150 000	2.8%	2.9%	2.9%	2.7%	2.8%	2.5%	3.0%	2.3%
Q: 150 001 – 200 000	9.2%	9.6%	10.2%	10.2%	10.6%	10.7%	11.0%	10.4%
R: 200 001 – 300 000	9.0%	10.6%	10.4%	11.4%	11.7%	12.9%	15.8%	18.8%
S: 300 001 – 400 000	3.8%	4.9%	4.7%	6.0%	5.1%	6.2%	5.4%	6.4%
T: 400 001 – 500 000	1.7%	2.8%	2.0%	2.8%	2.8%	3.8%	3.0%	3.8%
U: 500 001 – 750 000	1.5%	2.4%	2.1%	3.4%	2.4%	3.9%	2.8%	4.3%
V: 750 001 – 1 000 000	0.5%	1.0%	0.8%	1.7%	1.0%	1.5%	1.0%	1.6%
W: 1 000 001 – 2 000 000	0.5%	1.2%	0.7%	1.6%	1.0%	2.7%	1.0%	1.9%
X: 2 000 001 – 5 000 000	0.1%	0.4%	0.2%	0.4%	0.3%	0.5%	0.2%	0.5%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.5.10: Individual taxpayers: Deductions - Travel expenses (fixed cost) (code 4014) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	1 098	37	1 123	39	910	33	464	13
B: = 0	43	1	27	1	35	1	21	1
C: 1 – 20 000	4 304	55	3 061	42	2 294	32	1 220	14
D: 20 001 – 30 000	8 129	136	5 713	101	3 549	61	1 464	23
E: 30 001 – 40 000	10 643	184	8 615	155	6 557	122	3 441	61
F: 40 001 – 50 000	14 086	259	11 426	214	8 574	164	4 626	81
G: 50 001 – 60 000	17 257	332	14 152	277	11 156	223	6 235	114
H: 60 001 – 70 000	19 673	389	16 902	347	13 292	275	8 037	154
I: 70 001 – 80 000	21 648	450	18 599	396	15 639	339	9 677	194
J: 80 001 – 90 000	22 459	497	19 801	445	16 623	378	10 867	227
K: 90 000 – 100 000	22 913	534	20 289	475	17 670	425	11 559	257
L: 100 001 – 110 000	23 250	569	20 826	517	17 979	452	12 513	287
M: 110 001 – 120 000	23 036	593	21 230	561	18 858	503	13 046	315
N: 120 001 – 130 000	21 931	583	20 979	574	18 978	529	13 608	343
O: 130 001 – 140 000	21 241	595	20 438	585	19 188	560	14 127	370
P: 140 001 – 150 000	20 653	600	19 947	595	18 569	555	14 432	397
Q: 150 001 – 200 000	86 473	2 742	88 869	2 891	85 850	2 822	68 838	2 041
R: 200 001 – 300 000	96 411	3 709	106 720	4 173	115 356	4 525	129 779	4 518
S: 300 001 – 400 000	39 565	1 763	50 426	2 326	57 475	2 701	56 200	2 275
T: 400 001 – 500 000	17 329	842	22 886	1 144	27 575	1 402	28 061	1 209
U: 500 001 – 750 000	15 563	813	20 435	1 112	25 131	1 405	25 490	1 176
V: 750 001 – 1 000 000	4 829	269	6 456	382	7 865	470	7 785	378
W: 1 000 001 – 2 000 000	4 271	254	5 705	361	6 737	430	6 735	333
X: 2 000 001 – 5 000 000	963	65	1 270	92	1 583	116	1 485	77
Y: 5 000 001 +	133	9	113	10	203	17	208	10
Total	517 901	16 281	526 008	17 815	517 646	18 542	449 918	14 868

Table 2.5.11: Individual taxpayers: Deductions - Travel expenses (fixed cost) (code 4014) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
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%	0.2%	0.2%	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	0.8%	0.3%	0.6%	0.2%	0.4%	0.2%	0.3%	0.1%
D: 20 001 – 30 000	1.6%	0.8%	1.1%	0.6%	0.7%	0.3%	0.3%	0.2%
E: 30 001 – 40 000	2.1%	1.1%	1.6%	0.9%	1.3%	0.7%	0.8%	0.4%
F: 40 001 – 50 000	2.7%	1.6%	2.2%	1.2%	1.7%	0.9%	1.0%	0.5%
G: 50 001 – 60 000	3.3%	2.0%	2.7%	1.6%	2.2%	1.2%	1.4%	0.8%
H: 60 001 – 70 000	3.8%	2.4%	3.2%	2.0%	2.6%	1.5%	1.8%	1.0%
I: 70 001 – 80 000	4.2%	2.8%	3.5%	2.2%	3.0%	1.8%	2.2%	1.3%
J: 80 001 – 90 000	4.3%	3.1%	3.8%	2.5%	3.2%	2.0%	2.4%	1.5%
K: 90 000 – 100 000	4.4%	3.3%	3.9%	2.7%	3.4%	2.3%	2.6%	1.7%
L: 100 001 – 110 000	4.5%	3.5%	4.0%	2.9%	3.5%	2.4%	2.8%	1.9%
M: 110 001 – 120 000	4.4%	3.6%	4.0%	3.2%	3.6%	2.7%	2.9%	2.1%
N: 120 001 – 130 000	4.2%	3.6%	4.0%	3.2%	3.7%	2.9%	3.0%	2.3%
O: 130 001 – 140 000	4.1%	3.7%	3.9%	3.3%	3.7%	3.0%	3.1%	2.5%
P: 140 001 – 150 000	4.0%	3.7%	3.8%	3.3%	3.6%	3.0%	3.2%	2.7%
Q: 150 001 – 200 000	16.7%	16.8%	16.9%	16.2%	16.6%	15.2%	15.3%	13.7%
R: 200 001 – 300 000	18.6%	22.8%	20.3%	23.4%	22.3%	24.4%	28.8%	30.4%
S: 300 001 – 400 000	7.6%	10.8%	9.6%	13.1%	11.1%	14.6%	12.5%	15.3%
T: 400 001 – 500 000	3.3%	5.2%	4.4%	6.4%	5.3%	7.6%	6.2%	8.1%
U: 500 001 – 750 000	3.0%	5.0%	3.9%	6.2%	4.9%	7.6%	5.7%	7.9%
V: 750 001 – 1 000 000	0.9%	1.7%	1.2%	2.1%	1.5%	2.5%	1.7%	2.5%
W: 1 000 001 – 2 000 000	0.8%	1.6%	1.1%	2.0%	1.3%	2.3%	1.5%	2.2%
X: 2 000 001 – 5 000 000	0.2%	0.4%	0.2%	0.5%	0.3%	0.6%	0.3%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	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 2.5.12: Individual taxpayers: Deductions - Travel expenses (actual cost) (code 4015) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	620	17	522	15	471	14	400	12
B: = 0	21	0	7	0	17	0	5	0
C: 1 – 20 000	1 221	20	773	13	614	12	465	9
D: 20 001 – 30 000	1 190	20	681	12	523	10	386	8
E: 30 001 – 40 000	1 208	20	859	17	645	13	520	10
F: 40 001 – 50 000	1 166	21	893	17	653	14	512	10
G: 50 001 – 60 000	1 123	20	851	17	743	15	538	12
H: 60 001 – 70 000	1 048	22	849	16	642	14	470	10
I: 70 001 – 80 000	971	18	779	16	637	15	520	11
J: 80 001 – 90 000	891	19	712	16	580	13	509	12
K: 90 000 – 100 000	828	18	661	15	573	15	468	11
L: 100 001 – 110 000	796	19	632	15	537	13	411	10
M: 110 001 – 120 000	765	18	593	14	528	13	443	11
N: 120 001 – 130 000	654	16	585	15	473	12	396	10
O: 130 001 – 140 000	643	16	472	13	442	12	359	10
P: 140 001 – 150 000	552	15	435	11	409	11	349	9
Q: 150 001 – 200 000	2 114	62	1 759	49	1 643	49	1 493	45
R: 200 001 – 300 000	2 178	74	1 955	66	1 907	66	2 675	93
S: 300 001 – 400 000	853	33	811	33	802	34	800	33
T: 400 001 – 500 000	406	17	380	16	407	18	418	18
U: 500 001 – 750 000	374	17	373	18	353	17	365	18
V: 750 001 – 1 000 000	121	5	109	6	108	6	115	6
W: 1 000 001 – 2 000 000	93	5	86	5	101	5	90	5
X: 2 000 001 – 5 000 000	17	1	18	1	19	1	20	1
Y: 5 000 001 +	4	0	5	0	5	1	3	0
Total	19 857	493	15 800	416	13 832	391	12 730	376

Table 2.5.13: Individual taxpayers: Deductions - Travel expenses (actual cost) (code 4015) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.1%	3.4%	3.3%	3.7%	3.4%	3.5%	3.1%	3.3%
B: = 0	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
C: 1 – 20 000	6.1%	4.1%	4.9%	3.1%	4.4%	3.0%	3.7%	2.4%
D: 20 001 – 30 000	6.0%	4.0%	4.3%	3.0%	3.8%	2.5%	3.0%	2.2%
E: 30 001 – 40 000	6.1%	4.2%	5.4%	4.0%	4.7%	3.3%	4.1%	2.7%
F: 40 001 – 50 000	5.9%	4.3%	5.7%	4.0%	4.7%	3.5%	4.0%	2.8%
G: 50 001 – 60 000	5.7%	4.1%	5.4%	4.1%	5.4%	3.9%	4.2%	3.3%
H: 60 001 – 70 000	5.3%	4.4%	5.4%	3.9%	4.6%	3.6%	3.7%	2.7%
I: 70 001 – 80 000	4.9%	3.7%	4.9%	3.8%	4.6%	3.9%	4.1%	3.1%
J: 80 001 – 90 000	4.5%	3.9%	4.5%	3.8%	4.2%	3.3%	4.0%	3.1%
K: 90 000 – 100 000	4.2%	3.7%	4.2%	3.6%	4.1%	3.8%	3.7%	2.8%
L: 100 001 – 110 000	4.0%	3.8%	4.0%	3.7%	3.9%	3.3%	3.2%	2.6%
M: 110 001 – 120 000	3.9%	3.7%	3.8%	3.5%	3.8%	3.3%	3.5%	2.9%
N: 120 001 – 130 000	3.3%	3.3%	3.7%	3.6%	3.4%	3.0%	3.1%	2.6%
O: 130 001 – 140 000	3.2%	3.3%	3.0%	3.1%	3.2%	3.0%	2.8%	2.6%
P: 140 001 – 150 000	2.8%	3.0%	2.8%	2.7%	3.0%	2.7%	2.7%	2.5%
Q: 150 001 – 200 000	10.6%	12.5%	11.1%	11.9%	11.9%	12.6%	11.7%	12.0%
R: 200 001 – 300 000	11.0%	14.9%	12.4%	15.9%	13.8%	17.0%	21.0%	24.7%
S: 300 001 – 400 000	4.3%	6.6%	5.1%	7.8%	5.8%	8.7%	6.3%	8.9%
T: 400 001 – 500 000	2.0%	3.5%	2.4%	3.8%	2.9%	4.6%	3.3%	4.9%
U: 500 001 – 750 000	1.9%	3.4%	2.4%	4.4%	2.6%	4.4%	2.9%	4.7%
V: 750 001 – 1 000 000	0.6%	1.1%	0.7%	1.3%	0.8%	1.5%	0.9%	1.7%
W: 1 000 001 – 2 000 000	0.5%	0.9%	0.5%	1.1%	0.7%	1.2%	0.7%	1.3%
X: 2 000 001 – 5 000 000	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.5.14: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	3 443	135	3 277	110	2 563	109	1 691	88
B: = 0	115	3	81	4	66	2	40	2
C: 1 – 20 000	6 780	89	5 183	84	4 076	81	2 539	62
D: 20 001 – 30 000	7 378	97	5 343	86	3 547	75	2 133	52
E: 30 001 – 40 000	7 744	106	6 359	115	5 059	102	3 181	72
F: 40 001 – 50 000	8 235	109	6 527	112	5 051	105	3 233	79
G: 50 001 – 60 000	7 888	116	6 543	118	5 052	113	3 486	84
H: 60 001 – 70 000	7 668	110	6 639	121	5 149	112	3 438	86
I: 70 001 – 80 000	7 782	113	6 691	122	5 263	117	3 636	88
J: 80 001 – 90 000	7 775	116	6 530	109	5 038	109	3 511	86
K: 90 000 – 100 000	7 387	110	6 463	120	4 953	104	3 566	90
L: 100 001 – 110 000	7 210	108	6 316	114	4 920	106	3 503	84
M: 110 001 – 120 000	6 884	103	5 822	110	4 776	108	3 468	87
N: 120 001 – 130 000	6 347	101	5 585	108	4 510	98	3 482	83
O: 130 001 – 140 000	6 059	101	5 308	104	4 367	106	3 292	85
P: 140 001 – 150 000	5 709	97	4 977	99	4 191	98	3 092	79
Q: 150 001 – 200 000	22 744	426	20 615	445	17 186	456	13 134	364
R: 200 001 – 300 000	25 050	633	23 813	657	22 361	735	25 154	1 006
S: 300 001 – 400 000	10 781	344	11 000	374	10 234	407	7 818	359
T: 400 001 – 500 000	5 186	209	5 394	221	5 146	255	4 003	222
U: 500 001 – 750 000	4 912	221	5 106	237	5 043	285	3 926	255
V: 750 001 – 1 000 000	1 704	82	1 809	98	1 754	122	1 223	91
W: 1 000 001 – 2 000 000	1 676	83	1 783	87	1 647	124	1 065	92
X: 2 000 001 – 5 000 000	475	29	459	26	453	20	267	20
Y: 5 000 001 +	68	12	60	8	81	9	43	2
Total	177 000	3 654	157 683	3 789	132 486	3 961	103 924	3 618

Table 2.5.15: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	1.9%	3.7%	2.1%	2.9%	1.9%	2.8%	1.6%	2.4%
B: = 0	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
C: 1 – 20 000	3.8%	2.4%	3.3%	2.2%	3.1%	2.1%	2.4%	1.7%
D: 20 001 – 30 000	4.2%	2.7%	3.4%	2.3%	2.7%	1.9%	2.1%	1.4%
E: 30 001 – 40 000	4.4%	2.9%	4.0%	3.0%	3.8%	2.6%	3.1%	2.0%
F: 40 001 – 50 000	4.7%	3.0%	4.1%	3.0%	3.8%	2.7%	3.1%	2.2%
G: 50 001 – 60 000	4.5%	3.2%	4.1%	3.1%	3.8%	2.8%	3.4%	2.3%
H: 60 001 – 70 000	4.3%	3.0%	4.2%	3.2%	3.9%	2.8%	3.3%	2.4%
I: 70 001 – 80 000	4.4%	3.1%	4.2%	3.2%	4.0%	2.9%	3.5%	2.4%
J: 80 001 – 90 000	4.4%	3.2%	4.1%	2.9%	3.8%	2.8%	3.4%	2.4%
K: 90 000 – 100 000	4.2%	3.0%	4.1%	3.2%	3.7%	2.6%	3.4%	2.5%
L: 100 001 – 110 000	4.1%	3.0%	4.0%	3.0%	3.7%	2.7%	3.4%	2.3%
M: 110 001 – 120 000	3.9%	2.8%	3.7%	2.9%	3.6%	2.7%	3.3%	2.4%
N: 120 001 – 130 000	3.6%	2.8%	3.5%	2.8%	3.4%	2.5%	3.4%	2.3%
O: 130 001 – 140 000	3.4%	2.8%	3.4%	2.7%	3.3%	2.7%	3.2%	2.4%
P: 140 001 – 150 000	3.2%	2.7%	3.2%	2.6%	3.2%	2.5%	3.0%	2.2%
Q: 150 001 – 200 000	12.8%	11.7%	13.1%	11.7%	13.0%	11.5%	12.6%	10.1%
R: 200 001 – 300 000	14.2%	17.3%	15.1%	17.3%	16.9%	18.6%	24.2%	27.8%
S: 300 001 – 400 000	6.1%	9.4%	7.0%	9.9%	7.7%	10.3%	7.5%	9.9%
T: 400 001 – 500 000	2.9%	5.7%	3.4%	5.8%	3.9%	6.4%	3.9%	6.1%
U: 500 001 – 750 000	2.8%	6.0%	3.2%	6.2%	3.8%	7.2%	3.8%	7.1%
V: 750 001 – 1 000 000	1.0%	2.2%	1.1%	2.6%	1.3%	3.1%	1.2%	2.5%
W: 1 000 001 – 2 000 000	0.9%	2.3%	1.1%	2.3%	1.2%	3.1%	1.0%	2.5%
X: 2 000 001 – 5 000 000	0.3%	0.8%	0.3%	0.7%	0.3%	0.5%	0.3%	0.5%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.2%	0.1%	0.2%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.6.1: Individual taxpayers: Fringe benefits, 2003 – 2006

Fringe benefit	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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 assets	20 036	216	26 933	245	30 476	255	27 171	238
3802 Right of use of motor vehicle	111 757	2 179	109 081	2 407	105 420	2 533	95 347	2 445
3803 Right of use of asset	6 168	17	6 209	22	6 923	34	6 952	17
3804 Meals and refreshments vouchers	9 906	9	15 883	15	17 928	19	15 867	17
3805 Free or cheap residential / holiday accommodation	101 818	737	101 911	900	103 694	978	97 447	956
3806 Free or cheap services	108 244	138	135 298	173	131 841	208	131 795	202
3807 Low or interest-free loans: house	104 621	311	114 846	315	86 139	185	78 052	159
3808 Payment of employees debt	57 399	467	91 449	497	123 082	592	147 170	615
3809 Bursaries and scholarships	10 003	61	10 710	62	10 760	60	9 933	59
3810 Medical aid paid on behalf of employee	492 339	2 240	520 996	2 514	502 709	2 651	489 886	2 600
Other	574	50	543	40	516	31	641	28
Total	1 022 865	6 425	1 133 859	7 190	1 119 488	7 544	1 100 261	7 337
Percentage of total								
3801 Acquisition of assets	2.0%	3.4%	2.4%	3.4%	2.7%	3.4%	2.5%	3.2%
3802 Right of use of motor vehicle	10.9%	33.9%	9.6%	33.5%	9.4%	33.6%	8.7%	33.3%
3803 Right of use of asset	0.6%	0.3%	0.5%	0.3%	0.6%	0.4%	0.6%	0.2%
3804 Meals and refreshments vouchers	1.0%	0.1%	1.4%	0.2%	1.6%	0.3%	1.4%	0.2%
3805 Free or cheap residential / holiday accommodation	10.0%	11.5%	9.0%	12.5%	9.3%	13.0%	8.9%	13.0%
3806 Free or cheap services	10.6%	2.1%	11.9%	2.4%	11.8%	2.8%	12.0%	2.8%
3807 Low or interest-free loans: house	10.2%	4.8%	10.1%	4.4%	7.7%	2.5%	7.1%	2.2%
3808 Payment of employees debt	5.6%	7.3%	8.1%	6.9%	11.0%	7.8%	13.4%	8.4%
3809 Bursaries and scholarships	1.0%	0.9%	0.9%	0.9%	1.0%	0.8%	0.9%	0.8%
3810 Medical aid paid on behalf of employee	48.1%	34.9%	45.9%	35.0%	44.9%	35.1%	44.5%	35.4%
Other	0.1%	0.8%	0.0%	0.6%	0.0%	0.4%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.6.2: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	434	13	388	12	333	10	147	4
B: = 0	2	0	4	0	8	0	3	0
C: 1 – 20 000	630	5	495	5	392	3	237	2
D: 20 001 – 30 000	955	9	746	8	495	6	236	2
E: 30 001 – 40 000	1 148	13	841	10	790	10	472	6
F: 40 001 – 50 000	1 399	16	1 143	14	889	11	509	6
G: 50 001 – 60 000	1 751	19	1 292	16	1 054	14	633	9
H: 60 001 – 70 000	2 409	25	1 814	22	1 303	16	773	10
I: 70 001 – 80 000	3 130	34	2 387	27	1 778	23	1 069	14
J: 80 001 – 90 000	3 701	43	2 990	36	2 165	27	1 481	19
K: 90 000 – 100 000	4 219	51	3 482	44	2 602	34	1 788	23
L: 100 001 – 110 000	4 564	60	3 986	55	3 245	45	2 211	29
M: 110 001 – 120 000	4 809	65	4 200	62	3 580	53	2 560	37
N: 120 001 – 130 000	5 046	69	4 448	69	3 665	58	2 873	45
O: 130 001 – 140 000	5 247	79	4 559	73	3 840	63	2 957	49
P: 140 001 – 150 000	4 803	74	4 645	76	3 942	67	2 967	52
Q: 150 001 – 200 000	20 911	364	20 370	382	18 795	363	15 876	308
R: 200 001 – 300 000	22 855	477	24 471	561	26 677	635	30 161	797
S: 300 001 – 400 000	9 681	247	10 914	301	11 905	343	11 534	341
T: 400 001 – 500 000	4 575	136	5 299	172	6 038	200	5 956	202
U: 500 001 – 750 000	4 886	169	5 577	211	6 351	253	5 919	234
V: 750 001 – 1 000 000	1 898	73	2 086	90	2 278	105	2 255	105
W: 1 000 001 – 2 000 000	1 970	92	2 240	116	2 450	134	2 133	109
X: 2 000 001 – 5 000 000	620	36	621	40	724	50	527	35
Y: 5 000 001 +	114	8	83	6	121	10	70	7
Total	111 757	2 179	109 081	2 407	105 420	2 533	95 347	2 445

Table 2.6.3: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2003 – 2006
[Percentage of total]

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.6%	0.4%	0.5%	0.3%	0.4%	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	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.9%	0.4%	0.7%	0.3%	0.5%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	1.0%	0.6%	0.8%	0.4%	0.7%	0.4%	0.5%	0.3%
F: 40 001 – 50 000	1.3%	0.7%	1.0%	0.6%	0.8%	0.4%	0.5%	0.3%
G: 50 001 – 60 000	1.6%	0.9%	1.2%	0.7%	1.0%	0.6%	0.7%	0.3%
H: 60 001 – 70 000	2.2%	1.1%	1.7%	0.9%	1.2%	0.7%	0.8%	0.4%
I: 70 001 – 80 000	2.8%	1.5%	2.2%	1.1%	1.7%	0.9%	1.1%	0.6%
J: 80 001 – 90 000	3.3%	2.0%	2.7%	1.5%	2.1%	1.1%	1.6%	0.8%
K: 90 000 – 100 000	3.8%	2.4%	3.2%	1.8%	2.5%	1.3%	1.9%	0.9%
L: 100 001 – 110 000	4.1%	2.7%	3.7%	2.3%	3.1%	1.8%	2.3%	1.2%
M: 110 001 – 120 000	4.3%	3.0%	3.9%	2.6%	3.4%	2.1%	2.7%	1.5%
N: 120 001 – 130 000	4.5%	3.2%	4.1%	2.8%	3.5%	2.3%	3.0%	1.9%
O: 130 001 – 140 000	4.7%	3.6%	4.2%	3.0%	3.6%	2.5%	3.1%	2.0%
P: 140 001 – 150 000	4.3%	3.4%	4.3%	3.2%	3.7%	2.6%	3.1%	2.1%
Q: 150 001 – 200 000	18.7%	16.7%	18.7%	15.9%	17.8%	14.3%	16.7%	12.6%
R: 200 001 – 300 000	20.5%	21.9%	22.4%	23.3%	25.3%	25.1%	31.6%	32.6%
S: 300 001 – 400 000	8.7%	11.3%	10.0%	12.5%	11.3%	13.5%	12.1%	14.0%
T: 400 001 – 500 000	4.1%	6.3%	4.9%	7.1%	5.7%	7.9%	6.2%	8.3%
U: 500 001 – 750 000	4.4%	7.8%	5.1%	8.8%	6.0%	10.0%	6.2%	9.6%
V: 750 001 – 1 000 000	1.7%	3.4%	1.9%	3.8%	2.2%	4.2%	2.4%	4.3%
W: 1 000 001 – 2 000 000	1.8%	4.2%	2.1%	4.8%	2.3%	5.3%	2.2%	4.5%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.6%	1.7%	0.7%	2.0%	0.6%	1.4%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.3%	0.1%	0.4%	0.1%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.6.4: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	104	1	98	1	74	1	48	1
B: = 0	2	0	2	0	7	0	1	0
C: 1 – 20 000	331	1	364	1	290	1	215	0
D: 20 001 – 30 000	678	1	524	1	450	1	277	0
E: 30 001 – 40 000	2 074	4	1 616	3	1 144	3	600	2
F: 40 001 – 50 000	2 585	7	2 964	7	2 497	7	2 261	6
G: 50 001 – 60 000	3 430	11	3 462	13	3 135	12	2 771	9
H: 60 001 – 70 000	6 573	25	5 786	23	5 365	22	4 058	16
I: 70 001 – 80 000	7 081	34	7 298	37	6 919	35	5 991	31
J: 80 001 – 90 000	8 400	49	7 487	47	7 225	45	8 186	51
K: 90 000 – 100 000	9 661	60	7 617	53	7 662	53	5 916	41
L: 100 001 – 110 000	9 818	66	9 531	75	7 227	53	6 446	49
M: 110 001 – 120 000	8 158	55	7 776	64	9 302	77	5 628	44
N: 120 001 – 130 000	6 988	47	6 310	53	6 978	61	7 388	63
O: 130 001 – 140 000	5 287	38	5 739	50	5 995	53	7 238	69
P: 140 001 – 150 000	3 952	29	4 689	43	4 985	48	4 684	44
Q: 150 001 – 200 000	12 778	105	13 596	136	14 686	161	14 421	167
R: 200 001 – 300 000	9 053	93	10 563	125	12 927	168	14 063	198
S: 300 001 – 400 000	2 267	29	3 030	45	3 108	53	3 358	56
T: 400 001 – 500 000	883	14	1 253	21	1 368	25	1 510	27
U: 500 001 – 750 000	823	14	1 101	21	1 233	25	1 306	26
V: 750 001 – 1 000 000	330	9	436	16	471	16	494	15
W: 1 000 001 – 2 000 000	394	22	487	37	494	32	472	25
X: 2 000 001 – 5 000 000	149	21	169	28	139	22	104	12
Y: 5 000 001 +	19	4	13	3	13	3	11	2
Total	101 818	737	101 911	900	103 694	978	97 447	956

Table 2.6.5: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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%	0.0%	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%	0.3%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.7%	0.2%	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	2.0%	0.5%	1.6%	0.4%	1.1%	0.3%	0.6%	0.2%
F: 40 001 – 50 000	2.5%	0.9%	2.9%	0.8%	2.4%	0.7%	2.3%	0.6%
G: 50 001 – 60 000	3.4%	1.5%	3.4%	1.4%	3.0%	1.3%	2.8%	0.9%
H: 60 001 – 70 000	6.5%	3.4%	5.7%	2.6%	5.2%	2.3%	4.2%	1.7%
I: 70 001 – 80 000	7.0%	4.6%	7.2%	4.1%	6.7%	3.6%	6.1%	3.2%
J: 80 001 – 90 000	8.3%	6.6%	7.3%	5.2%	7.0%	4.6%	8.4%	5.4%
K: 90 000 – 100 000	9.5%	8.1%	7.5%	5.8%	7.4%	5.5%	6.1%	4.3%
L: 100 001 – 110 000	9.6%	9.0%	9.4%	8.3%	7.0%	5.4%	6.6%	5.2%
M: 110 001 – 120 000	8.0%	7.4%	7.6%	7.1%	9.0%	7.9%	5.8%	4.6%
N: 120 001 – 130 000	6.9%	6.4%	6.2%	5.9%	6.7%	6.2%	7.6%	6.6%
O: 130 001 – 140 000	5.2%	5.1%	5.6%	5.5%	5.8%	5.4%	7.4%	7.2%
P: 140 001 – 150 000	3.9%	3.9%	4.6%	4.7%	4.8%	4.9%	4.8%	4.6%
Q: 150 001 – 200 000	12.5%	14.3%	13.3%	15.1%	14.2%	16.5%	14.8%	17.5%
R: 200 001 – 300 000	8.9%	12.6%	10.4%	13.9%	12.5%	17.2%	14.4%	20.7%
S: 300 001 – 400 000	2.2%	3.9%	3.0%	5.0%	3.0%	5.4%	3.4%	5.9%
T: 400 001 – 500 000	0.9%	1.8%	1.2%	2.3%	1.3%	2.6%	1.5%	2.9%
U: 500 001 – 750 000	0.8%	1.9%	1.1%	2.3%	1.2%	2.6%	1.3%	2.7%
V: 750 001 – 1 000 000	0.3%	1.2%	0.4%	1.7%	0.5%	1.7%	0.5%	1.6%
W: 1 000 001 – 2 000 000	0.4%	2.9%	0.5%	4.2%	0.5%	3.3%	0.5%	2.6%
X: 2 000 001 – 5 000 000	0.1%	2.9%	0.2%	3.1%	0.1%	2.3%	0.1%	1.2%
Y: 5 000 001 +	0.0%	0.5%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 2.6.6: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	4	0	3	0	3	0	4	0
B: = 0	–	–	1	0	–	–	1	0
C: 1 – 20 000	15	0	21	0	10	0	17	0
D: 20 001 – 30 000	31	0	27	0	18	0	17	0
E: 30 001 – 40 000	117	0	71	0	55	0	34	0
F: 40 001 – 50 000	325	1	304	0	273	0	122	0
G: 50 001 – 60 000	514	1	445	1	405	1	285	0
H: 60 001 – 70 000	788	2	753	1	749	1	541	1
I: 70 001 – 80 000	870	2	822	2	842	2	671	2
J: 80 001 – 90 000	783	2	797	2	782	2	691	2
K: 90 000 – 100 000	645	2	753	2	695	2	692	2
L: 100 001 – 110 000	511	2	581	2	599	2	587	2
M: 110 001 – 120 000	456	2	543	2	557	2	538	2
N: 120 001 – 130 000	449	2	414	2	432	2	443	2
O: 130 001 – 140 000	444	2	461	2	419	2	382	2
P: 140 001 – 150 000	344	2	408	2	426	2	355	2
Q: 150 001 – 200 000	1 424	9	1 619	10	1 531	9	1 451	9
R: 200 001 – 300 000	1 250	11	1 518	13	1 683	13	1 843	16
S: 300 001 – 400 000	450	4	516	5	576	6	562	6
T: 400 001 – 500 000	215	3	265	4	288	4	262	3
U: 500 001 – 750 000	190	3	212	3	248	4	265	4
V: 750 001 – 1 000 000	73	2	66	1	89	1	84	1
W: 1 000 001 – 2 000 000	67	2	73	2	56	1	70	1
X: 2 000 001 – 5 000 000	29	5	29	3	21	1	12	0
Y: 5 000 001 +	9	1	8	2	3	0	4	0
Total	10 003	61	10 710	62	10 760	60	9 933	59

Table 2.6.7: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2003 – 2006 [percentage of total]

Percentage of total	2003 [95.1% assessed]	2004 [92.3% assessed]	2005 [87.0% assessed]	2006 [71.0% assessed]
	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.1%	0.1%	0.1%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.2%
E: 30 001 – 40 000	1.2%	0.3%	0.7%	0.2%
F: 40 001 – 50 000	3.2%	0.9%	2.8%	0.3%
G: 50 001 – 60 000	5.1%	1.4%	4.2%	0.6%
H: 60 001 – 70 000	7.9%	2.7%	7.0%	1.5%
I: 70 001 – 80 000	8.7%	3.5%	7.7%	2.9%
J: 80 001 – 90 000	7.8%	3.8%	7.4%	3.3%
K: 90 000 – 100 000	6.4%	3.7%	7.0%	3.8%
L: 100 001 – 110 000	5.1%	3.3%	5.4%	3.9%
M: 110 001 – 120 000	4.6%	3.4%	5.1%	3.9%
N: 120 001 – 130 000	4.5%	3.4%	3.9%	3.1%
O: 130 001 – 140 000	4.4%	3.4%	4.3%	3.2%
P: 140 001 – 150 000	3.4%	2.9%	3.8%	3.4%
Q: 150 001 – 200 000	14.2%	15.5%	15.1%	3.8%
R: 200 001 – 300 000	12.5%	18.2%	14.2%	3.6%
S: 300 001 – 400 000	4.5%	7.0%	4.8%	3.9%
T: 400 001 – 500 000	2.1%	4.3%	2.5%	4.0%
U: 500 001 – 750 000	1.9%	4.7%	2.0%	4.0%
V: 750 001 – 1 000 000	0.7%	2.5%	0.6%	3.8%
W: 1 000 001 – 2 000 000	0.7%	3.9%	0.7%	3.6%
X: 2 000 001 – 5 000 000	0.3%	8.9%	0.3%	3.1%
Y: 5 000 001 +	0.1%	2.3%	0.1%	2.9%
Total	100.0%	100.0%	100.0%	100.0%

Table 2.6.8: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	642	3	580	3	556	3	318	2
B: = 0	12	0	17	0	31	0	21	0
C: 1 – 20 000	2 967	4	2 433	4	2 320	3	1 709	2
D: 20 001 – 30 000	3 792	9	2 707	7	2 148	5	1 387	3
E: 30 001 – 40 000	7 358	17	5 937	13	3 989	10	2 628	6
F: 40 001 – 50 000	12 084	32	10 218	25	6 824	18	4 924	14
G: 50 001 – 60 000	16 278	49	15 627	47	12 218	41	8 140	24
H: 60 001 – 70 000	23 975	79	24 755	84	23 865	91	15 598	53
I: 70 001 – 80 000	30 127	107	27 937	99	24 092	94	25 405	101
J: 80 001 – 90 000	36 426	127	33 033	122	27 122	104	21 883	88
K: 90 000 – 100 000	48 995	166	41 828	140	29 712	115	22 804	92
L: 100 001 – 110 000	37 013	139	49 147	163	42 663	137	24 679	99
M: 110 001 – 120 000	29 799	116	31 954	124	39 227	146	32 409	103
N: 120 001 – 130 000	23 597	100	24 973	107	25 573	112	39 302	130
O: 130 001 – 140 000	19 256	88	21 449	99	20 832	102	25 486	109
P: 140 001 – 150 000	16 667	79	18 604	90	17 831	93	19 405	92
Q: 150 001 – 200 000	61 934	322	68 285	371	66 908	388	68 144	380
R: 200 001 – 300 000	61 737	367	70 193	444	76 532	502	93 234	616
S: 300 001 – 400 000	25 737	174	30 215	219	32 862	252	33 702	253
T: 400 001 – 500 000	12 254	89	14 764	117	16 781	140	17 410	142
U: 500 001 – 750 000	12 051	92	14 573	124	17 018	156	17 637	157
V: 750 001 – 1 000 000	4 302	35	5 336	49	5 980	58	6 210	60
W: 1 000 001 – 2 000 000	4 118	35	5 116	50	5 832	60	5 875	59
X: 2 000 001 – 5 000 000	1 035	9	1 172	12	1 548	16	1 373	15
Y: 5 000 001 +	183	2	143	2	245	3	203	2
Total	492 339	2 240	520 996	2 514	502 709	2 651	489 886	2 600

Table 2.6.9: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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%	0.2%	0.5%	0.2%	0.5%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.8%	0.4%	0.5%	0.3%	0.4%	0.2%	0.3%	0.1%
E: 30 001 – 40 000	1.5%	0.7%	1.1%	0.5%	0.8%	0.4%	0.5%	0.2%
F: 40 001 – 50 000	2.5%	1.4%	2.0%	1.0%	1.4%	0.7%	1.0%	0.5%
G: 50 001 – 60 000	3.3%	2.2%	3.0%	1.9%	2.4%	1.6%	1.7%	0.9%
H: 60 001 – 70 000	4.9%	3.5%	4.8%	3.3%	4.7%	3.4%	3.2%	2.0%
I: 70 001 – 80 000	6.1%	4.8%	5.4%	3.9%	4.8%	3.6%	5.2%	3.9%
J: 80 001 – 90 000	7.4%	5.7%	6.3%	4.9%	5.4%	3.9%	4.5%	3.4%
K: 90 000 – 100 000	10.0%	7.4%	8.0%	5.6%	5.9%	4.4%	4.7%	3.5%
L: 100 001 – 110 000	7.5%	6.2%	9.4%	6.5%	8.5%	5.2%	5.0%	3.8%
M: 110 001 – 120 000	6.1%	5.2%	6.1%	5.0%	7.8%	5.5%	6.6%	4.0%
N: 120 001 – 130 000	4.8%	4.5%	4.8%	4.2%	5.1%	4.2%	8.0%	5.0%
O: 130 001 – 140 000	3.9%	3.9%	4.1%	3.9%	4.1%	3.8%	5.2%	4.2%
P: 140 001 – 150 000	3.4%	3.5%	3.6%	3.6%	3.5%	3.5%	4.0%	3.5%
Q: 150 001 – 200 000	12.6%	14.4%	13.1%	14.7%	13.3%	14.6%	13.9%	14.6%
R: 200 001 – 300 000	12.5%	16.4%	13.5%	17.6%	15.2%	18.9%	19.0%	23.7%
S: 300 001 – 400 000	5.2%	7.8%	5.8%	8.7%	6.5%	9.5%	6.9%	9.7%
T: 400 001 – 500 000	2.5%	4.0%	2.8%	4.6%	3.3%	5.3%	3.6%	5.5%
U: 500 001 – 750 000	2.4%	4.1%	2.8%	4.9%	3.4%	5.9%	3.6%	6.0%
V: 750 001 – 1 000 000	0.9%	1.6%	1.0%	1.9%	1.2%	2.2%	1.3%	2.3%
W: 1 000 001 – 2 000 000	0.8%	1.5%	1.0%	2.0%	1.2%	2.3%	1.2%	2.3%
X: 2 000 001 – 5 000 000	0.2%	0.4%	0.2%	0.5%	0.3%	0.6%	0.3%	0.6%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	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%

3

Corporate income tax

■ Introduction

For the period under review, there was a decline in the headline corporate income tax (CIT) rate. South African companies also pay secondary tax on companies (STC), a tax based on declared dividends. This tax rate was 12.5 percent for most of the period under review and was reduced to 10 percent in October 2007.

Not all taxes paid in a tax year are attributable to income earned in the same year, due to the system of provisional tax payments and tax returns being submitted and assessed long after the end of the tax year. Also, companies have financial years that may 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).

The South African tax system is residence based, meaning that South African residents are taxed on their worldwide income. A company that is incorporated in or effectively managed from South Africa is a South African resident for income tax purposes.

Tax on capital gains is included in company tax revenue, which means that capital gains tax is not recorded as a separate revenue item but included in corporate income tax.

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, insurance allowances and valuation. Small business corporations with a turnover of not more than R14 million have a special tax dispensation in the form of a graduated income tax rate table.

This chapter gives an overview of:

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

■ Number of companies

There are over 2 million corporations (1.6 million close corporations, 400 000 private companies and 40 000 public companies) registered with CIPRO¹. About 30 to 35 percent of registered companies are dormant.

¹ The Companies and Intellectual Property Registration Office.

The number of companies registered for income tax purposes increased over the period from 1.2 million in 2002/03 to nearly 2.2 million in 2007/08. On average, only around 65 percent of these companies were liable to submit tax returns.

At the time the data was extracted (July 2007), the percentage of companies that were assessed with respect to 2002/03 was 66.8 percent, 58 percent for 2003/04, 47.4 percent for 2004/05 and 29 percent for 2005/06. (See table 3.1).

Table 3.1: Number of companies, 2002/03 – 2007/08

Number	Registered ¹	Liable to submit returns	Assessed	Percentage assessed
2002/03	1 221 273	756 680	505 484	66.8%
2003/04	1 283 155	855 683	496 522	58.0%
2004/05	1 438 539	993 761	471 513	47.4%
2005/06	1 629 288	1 025 871	297 781	29.0%
2006/07	1 830 147	1 248 936		
2007/08	2 182 638			

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

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 (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).

This is illustrated by the following example: A company with a March year-end, in respect of its 2006 tax year will have made its provisional payments in September 2005 (first payment), March 2006 (second payment) and September 2006 (third payment).

The due dates for the 2006 tax year (for all companies) fall over three fiscal years, as illustrated in table 3.2.

Table 3.2: Companies: Example of provisional tax payments

Date due	Company financial year-end 2006												Fiscal year	Number of payments
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
31-Jul-05	2006 1st												2005/06	12
31-Aug-05	2006 1st													
30-Sep-05	2006 1st													
31-Oct-05	2006 1st													
30-Nov-05	2006 1st													
31-Dec-05	2006 1st													
31-Jan-06	2006 2nd													
28-Feb-06	2006 2nd													
31-Mar-06	2006 2nd													
30-Apr-06	2006 2nd													
31-May-06	2006 2nd													
30-Jun-06	2006 2nd													
31-Jul-06	2006 3rd												2006/07	21
31-Aug-06	2006 3rd													
30-Sep-06	2006 3rd													
31-Oct-06	2006 3rd													
30-Nov-06	2006 3rd													
31-Dec-06	2006 3rd													
31-Jan-07	2006 3rd													
28-Feb-07	2006 3rd													
31-Mar-07	2006 3rd													
30-Apr-07	2006 3rd													
31-May-07	2006 3rd													
30-Jun-07	2006 3rd													

It is also important to note that payments are not received in the month that they are due for a variety of reasons. These include:

- Adjustments (Paragraph 19(3)²) are made to first and second provisional payments of companies, which then result in delays in collecting the tax in the month that it is actually due.
- Companies sometimes pay their obligations late (or even early).

Under the provisional tax payment system, taxes for a specific tax year are paid over a number of fiscal years as indicated in table 3.3. In 2006/07 for example, more than 90 percent of the eventual tax liability was paid over two tax years: about 57 percent in the specific tax year and about 35 percent in the following year.

Table 3.3: Companies: Provisional tax payments by tax year paid, 2000/01 – 2006/07

R million Tax year (down)	Fiscal year						
	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
1998	131	–	–	–	–	–	–
1999	4 618	470	–	–	–	–	–
2000	17 073	6 316	465	167	873	1 115	94
2001	7 685	24 412	10 288	313	67	22	35
2002	96	10 554	32 262	12 037	322	96	180
2003	18	89	14 498	32 379	5 665	272	97
2004	0	3	13	16 312	40 808	6 667	340
2005	0	0	51	60	23 851	50 958	7 291
2006	0	0	0	2	36	30 280	67 730
2007	0	0	30	25	8	17	42 369
Total¹	29 622	41 844	57 608	61 294	71 629	89 428	118 136
prior to y-1	131	470	465	479	1 262	1 505	746
y-1	4 618	6 316	10 288	12 037	5 665	6 667	7 291
y	17 073	24 412	32 262	32 379	40 808	50 958	67 730
y+1	7 685	10 554	14 498	16 312	23 851	30 280	42 369
post y+1	114	92	95	87	44	17	–
Total	29 622	41 844	57 608	61 294	71 629	89 428	118 136
prior to y-1	0.4%	1.1%	0.8%	0.8%	1.8%	1.7%	0.6%
y-1	15.6%	15.1%	17.9%	19.6%	7.9%	7.5%	6.2%
y	57.6%	58.3%	56.0%	52.8%	57.0%	57.0%	57.3%
y+1	25.9%	25.2%	25.2%	26.6%	33.3%	33.9%	35.9%
post y+1	0.4%	0.2%	0.2%	0.1%	0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.6.3.

Tables 3.1.1³ to 3.1.3 show a breakdown of the provisional tax payments by sector.

Types of companies

Table 3.2.1 shows the breakdown of the number of companies assessed by type as well as by negative, zero or positive taxable income.

² 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.

³ Tables numbered in italics are included at the end of the chapter.

Close corporations (CCs) account for nearly 67 percent of the total number of companies assessed in 2005. Private companies constituted 27 percent, while listed, unlisted and “other” companies made up more than 6 percent of the total number of companies assessed.

■ Taxable income and tax assessed by taxable income group

Table 3.3.1 shows taxable income and tax assessed by taxable income group for all companies. While the total number of companies assessed decreased over the three years from 505 484 in 2003 to 471 513 in 2005, the amount of tax assessed increased from R51.1 billion to R59 billion. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess the returns, the latter year’s statistics are lower than that of earlier years.

It is interesting to note that the percentage of companies with a positive taxable income is increasing, from 25.7 percent in 2003 to 31 percent in 2006.

Table 3.3.2 shows that while more than 75 percent of the income tax assessed is paid by large companies with taxable income exceeding R10 million, these companies represent only 1.2 percent of the companies assessed for income tax purposes.

■ Taxable income and tax assessed by sector (industry)

Table 3.4.1 shows the taxable income and tax assessed by sector for all companies.

Table 3.4.2 uses the SARS source of income code as shown in *table 3.4.1* and classifies it according to the Standard Industrial Classification (SIC). It should be noted that the SARS source of income codes are not fully aligned with the SIC system used by Statistics South Africa. This means that the figures in these tables may be different from those published by Stats SA.

There was an increase in the number of companies registering positive taxable income, from 129 778 in 2003 to 134 766 in 2005. (See *table 3.4.3* and *table 3.4.4*.)

Table 3.4.5 shows the companies reporting negative taxable income, while *table 3.4.6* shows companies reporting zero taxable income. Sectors with an increasing number of companies reporting zero taxable income include catering and accommodation, construction, and social and related community.

■ Companies with assessed losses or profits

Tables 3.5.1 to 3.5.3 show the total number of companies and those with assessed losses or profits by sector.

Around 72 percent of the companies had assessed losses; 37 percent of these companies were in the financing, insurance, real estate and business services sector and around 12 percent in the retail sector.

■ Tax assessed by main sector

Tables 3.6.1 to 3.6.16 show for each of the tax years (from 2003 to 2006) the tax assessed and the number and percentage of companies assessed by main sector and taxable income group.

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Table 3.1.1: Companies. Provisional tax payments by sector, 2000/01 – 2007/08

Sector	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08 ¹
Agencies and other services	753	870	1 204	1 636	2 061	2 316	3 383	4 243
Agriculture, forestry and fishing	305	428	919	946	914	706	927	1 366
Bricks, ceramic, glass, cement and similar products	181	382	619	1 225	1 317	1 620	2 073	1 708
Catering and accommodation	183	250	297	505	611	769	971	1 214
Chemicals and chemical, rubber and plastic products	853	1 184	1 912	1 769	2 272	2 145	2 208	2 697
Clothing and footwear	69	68	108	193	270	322	360	360
Coal and petroleum products	3 022	3 738	5 064	2 889	4 441	5 256	7 044	7 770
Construction	228	321	466	693	962	1 306	1 930	2 802
Educational services	17	18	27	36	59	63	93	109
Electricity, gas and water	47	82	301	207	150	836	1 921	1 108
Employment (director of a company/member of CC)	95	145	165	216	291	310	417	569
Financing, insurance, real estate and business services	7 647	10 495	13 822	16 417	19 488	22 074	31 164	39 031
Food, drink and tobacco	1 526	2 341	2 454	3 140	4 099	4 693	5 046	5 895
Leather, leather goods and fur (excl. footwear and clothing)	28	21	30	46	74	19	26	52
Long term insurance	3 033	2 049	3 880	3 441	5 338	5 698	5 760	11 116
Machinery and related items	588	600	866	1 359	1 454	1 589	1 983	2 662
Medical, dental and other health and veterinary services	398	625	742	995	1 235	1 454	1 567	1 758
Metal	1 316	1 639	3 052	2 631	3 075	4 416	5 274	6 365
Mining and quarrying	4 031	7 577	10 456	6 799	2 624	5 001	11 441	13 077
Other manufacturing industries	533	728	1 088	1 548	1 788	1 958	2 184	2 690
Paper, printing and publishing	244	300	697	1 404	806	674	767	916
Personal and household services	16	20	27	34	45	53	68	76
Recreation and cultural services	293	208	299	552	816	1 105	1 597	1 806
Research and scientific institutes	29	27	67	52	60	49	66	81
Retail trade	1 089	1 461	1 926	3 282	4 320	5 692	7 594	7 710
Scientific, optical and similar equipment	25	48	74	86	82	107	129	136
Social and related community services	23	12	25	19	23	24	34	52
Specialised repair services	38	53	98	113	134	162	188	238
Textiles	117	136	164	161	194	148	138	124
Transport equipment	15	21	23	59	76	74	118	123
Transport, storage and communications	1 281	3 283	3 114	3 639	5 901	11 008	12 163	11 818
Vehicles, parts and accessories	328	1 059	1 496	2 541	3 177	3 995	5 317	4 337
Wholesale trade	944	1 167	1 650	2 140	2 807	3 019	3 680	4 251
Wood, wood products and furniture	50	66	109	170	258	292	432	413
Other	277	423	368	352	407	477	71	1 104
Total²	29 622	41 844	57 608	61 294	71 629	89 428	118 136	139 775

1. All figures relating to 2007/08 are unaudited.

2. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.6.3.

Table 3.1.2: Companies: Provisional tax payments by sector, 2000/01 – 2007/08 [percentage of total]

Sector	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Agencies and other services	2.5%	2.1%	2.1%	2.7%	2.9%	2.6%	2.9%	3.0%
Agriculture, forestry and fishing	1.0%	1.0%	1.6%	1.5%	1.3%	0.8%	0.8%	1.0%
Bricks, ceramic, glass, cement and similar products	0.6%	0.9%	1.1%	2.0%	1.8%	1.8%	1.8%	1.2%
Catering and accommodation	0.6%	0.6%	0.5%	0.8%	0.9%	0.9%	0.8%	0.9%
Chemicals and chemical, rubber and plastic products	2.9%	2.8%	3.3%	2.9%	3.2%	2.4%	1.9%	1.9%
Clothing and footwear	0.2%	0.2%	0.2%	0.3%	0.4%	0.4%	0.3%	0.3%
Coal and petroleum products	10.2%	8.9%	8.8%	4.7%	6.2%	5.9%	6.0%	5.6%
Construction	0.8%	0.8%	0.8%	1.1%	1.3%	1.5%	1.6%	2.0%
Educational services	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Electricity, gas and water	0.2%	0.2%	0.5%	0.3%	0.2%	0.9%	1.6%	0.8%
Employment (director of a company/member of CC)	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.4%	0.4%
Financing, insurance, real estate and business services	25.8%	25.1%	24.0%	26.8%	27.2%	24.7%	26.4%	27.9%
Food, drink and tobacco	5.2%	5.6%	4.3%	5.1%	5.7%	5.2%	4.3%	4.2%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Long term insurance	10.2%	4.9%	6.7%	5.6%	7.5%	6.4%	4.9%	8.0%
Machinery and related items	2.0%	1.4%	1.5%	2.2%	2.0%	1.8%	1.7%	1.9%
Medical, dental and other health and veterinary services	1.3%	1.5%	1.3%	1.6%	1.7%	1.6%	1.3%	1.3%
Metal	4.4%	3.9%	5.3%	4.3%	4.3%	4.9%	4.5%	4.6%
Mining and quarrying	13.6%	18.1%	18.2%	11.1%	3.7%	5.6%	9.7%	9.4%
Other manufacturing industries	1.8%	1.7%	1.9%	2.5%	2.5%	2.2%	1.8%	1.9%
Paper, printing and publishing	0.8%	0.7%	1.2%	2.3%	1.1%	0.8%	0.6%	0.7%
Personal and household services	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Recreation and cultural services	1.0%	0.5%	0.5%	0.9%	1.1%	1.2%	1.4%	1.3%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	3.7%	3.5%	3.3%	5.4%	6.0%	6.4%	6.4%	5.5%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Textiles	0.4%	0.3%	0.3%	0.3%	0.3%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport, storage and communications	4.3%	7.8%	5.4%	5.9%	8.2%	12.3%	10.3%	8.5%
Vehicles, parts and accessories	1.1%	2.5%	2.6%	4.1%	4.4%	4.5%	4.5%	3.1%
Wholesale trade	3.2%	2.8%	2.9%	3.5%	3.9%	3.4%	3.1%	3.0%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.3%	0.4%	0.3%	0.4%	0.3%
Other	0.9%	1.0%	0.6%	0.6%	0.6%	0.5%	0.1%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3.1.3: Companies: Provisional tax payments by sector, 2000/01 – 2007/08 [percentage year-on-year]

Sector	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Agencies and other services	15.5%	38.5%	35.9%	26.0%	12.4%	46.1%	25.4%
Agriculture, forestry and fishing	40.2%	114.7%	2.9%	-3.4%	-22.8%	31.3%	47.3%
Bricks, ceramic, glass, cement and similar products	111.7%	61.9%	97.9%	7.5%	23.0%	28.0%	-17.6%
Catering and accommodation	36.2%	19.0%	70.0%	21.0%	25.9%	26.2%	25.0%
Chemicals and chemical, rubber and plastic products	38.7%	61.6%	-7.5%	28.4%	-5.6%	3.0%	22.1%
Clothing and footwear	-2.1%	59.1%	78.4%	40.1%	19.1%	11.7%	0.0%
Coal and petroleum products	23.7%	35.5%	-43.0%	53.7%	18.3%	34.0%	10.3%
Construction	40.6%	45.0%	48.9%	38.8%	35.8%	47.8%	45.2%
Educational services	2.1%	50.4%	33.9%	65.0%	5.8%	49.1%	16.8%
Electricity, gas and water	73.5%	267.3%	-31.3%	-27.5%	456.7%	129.7%	-42.3%
Employment (director of a company/member of CC)	52.5%	13.6%	31.0%	34.4%	6.6%	34.4%	36.4%
Financing, insurance, real estate and business services	37.2%	31.7%	18.8%	18.7%	13.3%	41.2%	25.2%
Food, drink and tobacco	53.4%	4.8%	28.0%	30.5%	14.5%	7.5%	16.8%
Leather, leather goods and fur (excl. footwear and clothing)	-23.8%	43.3%	53.2%	60.7%	-75.0%	41.9%	97.4%
Long term insurance	-32.4%	89.3%	-11.3%	55.1%	6.7%	1.1%	93.0%
Machinery and related items	2.0%	44.5%	56.9%	7.0%	9.3%	24.8%	34.3%
Medical, dental and other health and veterinary services	57.0%	18.7%	34.1%	24.2%	17.7%	7.7%	12.2%
Metal	24.5%	86.2%	-13.8%	16.9%	43.6%	19.5%	20.7%
Mining and quarrying	88.0%	38.0%	-35.0%	-61.4%	90.6%	128.8%	14.3%
Other manufacturing industries	36.6%	49.4%	42.2%	15.5%	9.5%	11.5%	23.2%
Paper, printing and publishing	23.0%	132.2%	101.6%	-42.6%	-16.4%	13.8%	19.4%
Personal and household services	28.2%	32.3%	26.0%	34.9%	16.0%	30.0%	11.1%
Recreation and cultural services	-29.0%	44.0%	84.7%	47.6%	35.5%	44.5%	13.1%
Research and scientific institutes	-8.0%	147.6%	-22.1%	16.1%	-19.3%	36.3%	23.1%
Retail trade	34.2%	31.8%	70.4%	31.6%	31.8%	33.4%	1.5%
Scientific, optical and similar equipment	91.7%	54.1%	15.6%	-4.7%	31.8%	20.4%	5.4%
Social and related community services	-47.9%	102.7%	-21.0%	19.7%	1.4%	45.1%	51.5%
Specialised repair services	41.9%	83.7%	15.6%	18.8%	20.6%	16.0%	26.5%
Textiles	16.3%	20.8%	-1.8%	20.3%	-23.8%	-6.3%	-10.3%
Transport equipment	35.2%	12.6%	155.6%	29.5%	-2.7%	58.6%	4.6%
Transport, storage and communications	156.2%	-5.1%	16.9%	62.2%	86.5%	10.5%	-2.8%
Vehicles, parts and accessories	223.1%	41.3%	69.8%	25.1%	25.8%	33.1%	-18.4%
Wholesale trade	23.6%	41.5%	29.7%	31.1%	7.5%	21.9%	15.5%
Wood, wood products and furniture	31.7%	64.6%	55.8%	52.1%	13.0%	48.0%	-4.5%
Other	52.4%	-12.9%	-4.3%	15.5%	17.3%	-85.2%	1459.3%
Total	41.3%	37.7%	6.4%	16.9%	24.8%	32.1%	18.3%

Table 3.2.1: Companies by type of company, 2003 – 2006

Type of company	2003 [66.8% assessed]				2004 [58.0% assessed]				2005 [47.4% assessed]				2006 [29.0% assessed]			
	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total	Negative taxable income	Zero taxable income	Positive taxable income	Total
Number																
Close corporation	125 141	116 160	69 513	310 814	124 260	120 424	75 388	320 072	113 788	124 575	75 943	314 306	69 474	84 995	56 292	210 761
Private company	55 095	46 705	42 273	144 073	54 359	40 895	48 854	142 108	47 194	33 240	46 009	126 443	24 021	16 511	28 528	69 060
Listed public company	260	271	222	753	199	191	192	582	198	207	178	583	80	106	65	251
Unlisted public company	8 635	11 986	7 298	27 919	3 377	5 152	2 986	11 515	2 120	4 156	2 094	8 370	1 017	3 509	1 030	5 556
Other	2 143	9 310	10 472	21 925	2 231	9 002	11 012	22 245	2 117	9 152	10 542	21 811	1 110	4 537	6 506	12 153
Total	191 274	184 432	129 778	505 484	184 426	175 664	136 432	496 522	165 417	171 330	134 766	471 513	95 702	109 658	92 421	297 781
Percentage of total																
Close corporation	65.4%	63.0%	53.6%	61.5%	67.4%	68.6%	55.3%	64.5%	68.8%	72.7%	56.4%	66.7%	72.6%	77.5%	60.9%	70.8%
Private company	28.8%	25.3%	32.6%	28.5%	29.5%	23.3%	34.3%	28.6%	28.5%	19.4%	34.1%	26.8%	25.1%	15.1%	30.9%	23.2%
Listed public company	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Unlisted public company	4.5%	6.5%	5.6%	5.5%	1.8%	2.9%	2.2%	2.3%	1.3%	2.4%	1.6%	1.8%	1.1%	3.2%	1.1%	1.9%
Other	1.1%	5.0%	8.1%	4.3%	1.2%	5.1%	8.1%	4.5%	1.3%	5.3%	7.8%	4.6%	1.2%	4.1%	7.0%	4.1%
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%	100.0%	100.0%	100.0%	100.0%
Percentage by type of company																
Close corporation	40.3%	37.4%	22.4%	100.0%	38.8%	37.6%	23.6%	100.0%	36.2%	39.6%	24.2%	100.0%	33.0%	40.3%	26.7%	100.0%
Private company	38.2%	32.4%	29.3%	100.0%	38.3%	28.8%	33.0%	100.0%	37.3%	26.3%	36.4%	100.0%	34.8%	23.9%	41.3%	100.0%
Listed company	34.5%	36.0%	29.5%	100.0%	34.2%	32.8%	33.0%	100.0%	34.0%	35.5%	30.5%	100.0%	31.9%	42.2%	25.9%	100.0%
Unlisted company	30.9%	42.9%	26.1%	100.0%	29.3%	44.7%	25.9%	100.0%	25.3%	49.7%	25.0%	100.0%	18.3%	63.2%	18.5%	100.0%
Other	9.8%	42.5%	47.8%	100.0%	10.0%	40.5%	49.5%	100.0%	9.7%	42.0%	48.3%	100.0%	9.1%	37.3%	53.5%	100.0%
Total	37.8%	36.5%	25.7%	100.0%	37.1%	35.4%	27.5%	100.0%	35.1%	36.3%	28.6%	100.0%	32.1%	36.8%	31.0%	100.0%

Table 3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2003 – 2006

Taxable income groups	2003 [66.8% assessed]			2004 [68.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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)
A: < -10 000 000	1 878	-126 579	270	1 747	-121 015	181	1 335	-82 980	27	364	-16 047	-
B: -5 000 001 to -10 000 000	1 448	-10 098	1	1 390	-9 793	0	1 138	-8 015	0	462	-3 228	0
C: -1 000 001 to -5 000 000	8 963	-18 931	1	8 845	-18 603	1	8 126	-16 740	0	4 204	-8 409	2
D: -500 001 to -1 000 000	9 207	-6 432	5	9 336	-6 516	6	8 824	-6 182	0	5 282	-3 686	-
E: -250 001 to -500 000	14 935	-5 253	1	15 483	-5 440	0	14 814	-5 207	3	8 851	-3 113	0
F: -100 001 to -250 000	28 997	-4 639	0	28 830	-4 631	0	27 034	-4 342	0	16 406	-2 646	-
G: -1 to -100 000	125 846	-3 291	1	118 795	-3 209	1	104 146	-2 824	1	60 133	-1 667	0
H: = 0	184 432	-	10	175 664	-	17	171 330	-	37	109 658	-	8
I: 1 to 20 000	47 956	320	98	48 134	318	96	44 281	293	87	27 845	189	45
J: 20 001 to 40 000	14 644	426	126	15 129	440	129	14 652	426	121	10 550	308	67
K: 40 000 to 60 000	9 168	452	132	9 651	477	136	9 449	467	131	6 482	321	77
L: 60 001 to 80 000	6 438	448	129	6 691	465	133	6 749	469	131	4 789	333	82
M: 80 001 to 100 000	5 112	458	136	5 381	483	137	5 394	484	135	3 763	337	83
N: 100 001 to 250 000	18 373	2 933	857	20 174	3 241	931	20 895	3 354	949	15 295	2 487	626
O: 250 001 to 500 000	10 306	3 648	1 100	11 216	3 978	1 188	11 974	4 238	1 253	8 994	3 171	868
P: 500 001 to 750 000	4 474	2 735	829	4 920	3 011	907	5 346	3 263	976	3 933	2 404	691
Q: 750 001 to 1 000 000	2 647	2 291	694	2 943	2 546	774	3 025	2 623	785	2 223	1 926	561
R: 1 000 001 to 2 500 000	5 526	8 605	2 624	6 370	9 879	2 982	6 881	10 695	3 208	4 946	7 663	2 243
S: 2 500 001 to 5 000 000	2 246	7 843	2 406	2 560	8 966	2 718	2 879	10 056	3 017	1 959	6 792	1 996
T: 5 000 001 to 7 500 000	843	5 160	1 580	983	5 976	1 814	1 046	6 380	1 909	635	3 889	1 136
U: 7 500 001 to 10 000 000	447	3 865	1 172	503	4 353	1 316	520	4 475	1 335	329	2 861	834
V: 10 000 001 +	1 598	129 130	38 948	1 777	146 179	44 022	1 675	150 154	44 935	678	40 180	11 705
Total	505 484	-6 908	51 118	496 522	21 107	57 500	471 513	71 088	59 042	297 781	34 063	21 024
Total < 0 taxable income	191 274	-175 222	278	184 426	-169 207	190	165 417	-126 289	32	95 702	-38 796	2
Total = 0 taxable income	184 432	-	10	175 664	-	17	171 330	-	37	109 658	-	8
Total > 0 taxable income	129 778	168 314	50 829	136 432	190 313	57 293	134 766	197 377	58 974	92 421	72 859	21 014
Total	505 484	-6 908	51 118	496 522	21 107	57 500	471 513	71 088	59 042	297 781	34 063	21 024
Percentage												
Total < 0 taxable income	37.8%			37.1%			35.1%			32.1%		
Total = 0 taxable income	36.5%			35.4%			36.3%			36.8%		
Total > 0 taxable income	25.7%			27.5%			28.6%			31.0%		
Total	100.0%			100.0%			100.0%			100.0%		

Table 3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2003 – 2006 [percentage of total]

Taxable income groups	2003 [66.8% assessed]			2004 [68.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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 20 000	37.0%	0.2%	0.2%	35.3%	0.2%	0.2%	32.9%	0.1%	0.1%	30.1%	0.3%	0.2%
J: 20 001 to 40 000	11.3%	0.3%	0.2%	11.1%	0.2%	0.2%	10.9%	0.2%	0.2%	11.4%	0.4%	0.3%
K: 40 000 to 60 000	7.1%	0.3%	0.3%	7.1%	0.3%	0.2%	7.0%	0.2%	0.2%	7.0%	0.4%	0.4%
L: 60 001 to 80 000	5.0%	0.3%	0.3%	4.9%	0.2%	0.2%	5.0%	0.2%	0.2%	5.2%	0.5%	0.4%
M: 80 001 to 100 000	3.9%	0.3%	0.3%	3.9%	0.3%	0.2%	4.0%	0.2%	0.2%	4.1%	0.5%	0.4%
N: 100 001 to 250 000	14.2%	1.7%	1.7%	14.8%	1.7%	1.6%	15.5%	1.7%	1.6%	16.5%	3.4%	3.0%
O: 250 001 to 500 000	7.9%	2.2%	2.2%	8.2%	2.1%	2.1%	8.9%	2.1%	2.1%	9.7%	4.4%	4.1%
P: 500 001 to 750 000	3.4%	1.6%	1.6%	3.6%	1.6%	1.6%	4.0%	1.7%	1.7%	4.3%	3.3%	3.3%
Q: 750 001 to 1 000 000	2.0%	1.4%	1.4%	2.2%	1.3%	1.4%	2.2%	1.3%	1.3%	2.4%	2.6%	2.7%
R: 1 000 001 to 2 500 000	4.3%	5.1%	5.2%	4.7%	5.2%	5.2%	5.1%	5.4%	5.4%	5.4%	10.5%	10.7%
S: 2 500 001 to 5 000 000	1.7%	4.7%	4.7%	1.9%	4.7%	4.7%	2.1%	5.1%	5.1%	2.1%	9.3%	9.5%
T: 5 000 001 to 7 500 000	0.6%	3.1%	3.1%	0.7%	3.1%	3.2%	0.8%	3.2%	3.2%	0.7%	5.3%	5.4%
U: 7 500 001 to 10 000 000	0.3%	2.3%	2.3%	0.4%	2.3%	2.3%	0.4%	2.3%	2.3%	0.4%	3.9%	4.0%
V: 10 000 001 +	1.2%	76.7%	76.6%	1.3%	76.8%	76.8%	1.2%	76.1%	76.2%	0.7%	55.1%	55.7%
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 3.4.1: Companies: Taxable income and tax assessed by sector (all companies), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [56.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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	85 435	-1 851	1 878	61 507	-36	1 628	67 047	326	1 691	71 327	2 595	2 056
Agriculture, forestry and fishing	12 217	-5 667	759	13 020	-6 034	1 012	11 885	-6 989	575	6 248	-2 390	281
Bricks, ceramic, glass, cement and similar products	1 536	1 759	735	1 489	2 842	1 062	1 331	3 003	1 022	733	343	164
Catering and accommodation	10 809	-1 756	514	10 998	-2 042	526	10 278	-900	567	5 892	-662	141
Chemicals and chemical, rubber and plastic products	3 331	211	1 451	3 165	1 268	1 936	2 582	1 424	1 146	1 220	781	335
Clothing and footwear	2 228	-7	201	2 225	178	277	1 815	192	268	789	87	57
Coal and petroleum products	482	1 173	655	477	6 338	2 086	445	12 827	3 982	197	2 044	599
Construction	27 209	-803	839	32 441	-606	905	33 884	561	1 133	19 839	704	653
Educational services	3 653	-526	64	4 094	-187	76	3 938	-107	83	2 175	-12	27
Electricity, gas and water	1 324	-1 038	372	1 678	-244	221	1 730	553	491	1 071	182	67
Employment (director of a company/member of CC)	531	11	19	404	38	23	369	60	24	261	25	11
Financing, insurance, real estate and business services	190 360	3 375	17 502	189 231	-1 017	16 938	176 806	16 460	16 124	102 011	6 888	5 482
Food, drink and tobacco	3 857	5 485	2 815	3 510	8 263	3 495	8 924	8 242	3 705	1 580	-248	222
Leather, leather goods and fur (excl. footwear and clothing)	261	-275	54	240	-290	47	225	-419	22	108	22	10
Long term insurance	214	695	1 251	162	-1 564	406	106	72	123	45	-1	1
Machinery and related items	7 579	1 553	1 296	6 556	2 277	1 266	5 414	2 203	1 181	2 803	1 180	460
Medical, dental and other health and veterinary services	5 510	906	818	5 491	1 721	1 008	4 736	2 619	1 145	2 416	998	341
Metal	6 035	-1 123	2 214	5 494	1 673	2 749	4 915	3 182	1 619	2 500	1 341	506
Mining and quarrying	836	-3 626	3 620	828	698	4 614	770	-1 430	2 340	320	869	434
Other manufacturing industries	8 442	414	1 519	9 697	75	1 858	8 475	-1 162	1 639	4 946	-1 487	456
Paper, printing and publishing	4 025	1 334	1 012	3 784	-567	694	3 366	369	679	1 649	217	171
Personal and household services	5 254	-152	64	4 931	-201	50	4 690	-88	61	2 659	-39	29
Recreation and cultural services	5 435	1 497	1 229	4 759	1 086	771	3 830	416	747	1 387	1 835	802
Research and scientific institutes	612	-301	52	672	-385	40	611	-474	42	344	-339	11
Retail trade	58 104	2 266	3 060	60 917	7 542	4 100	56 557	11 505	4 903	33 867	2 286	1 303
Scientific, optical and similar equipment	626	-25	63	606	83	83	458	182	83	264	74	34
Social and related community services	12 603	-381	25	16 843	478	290	16 563	-49	32	7 256	15	20
Specialised repair services	4 696	28	101	5 096	27	148	4 623	-602	182	2 429	-1 006	76
Textiles	1 135	-1 708	102	1 172	-1 489	200	1 028	-1 360	89	431	-80	52
Transport equipment	479	-417	63	448	-400	79	420	25	50	208	63	38
Transport, storage and communications	14 781	-14 310	1 766	15 030	-9 129	3 137	14 366	4 403	6 785	7 953	15 205	4 810
Vehicles, parts and accessories	5 272	1 663	1 719	4 808	6 984	2 790	4 280	6 196	2 280	2 156	604	288
Wholesale trade	14 893	3 879	2 498	19 802	3 277	2 304	17 222	4 885	2 339	8 484	2 119	937
Wood, wood products and furniture	2 386	-531	167	2 525	-576	240	2 190	-273	236	1 086	132	79
Other ¹	3 334	1 341	623	2 422	1 025	442	1 438	4 554	1 655	679	166	74
Total	505 484	51 118	57 500	496 522	57 500	57 500	471 513	59 042	59 042	297 781	21 024	21 024

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

Table 3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2003 – 2006

Economic activity ¹	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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)
Primary sector	12 217	-5 667	759	13 020	-6 034	1 012	11 885	-6 989	575	6 248	-2 390	281
Agriculture, forestry and fishing												
Mining and quarrying	836	-3 626	3 620	828	698	4 614	770	-1 430	2 340	320	869	434
Secondary sector	42 402	7 843	12 347	41 388	19 676	16 070	35 766	29 117	15 720	18 514	4 468	3 182
Manufacturing	1 536	1 759	735	1 489	2 842	1 062	1 331	3 003	1 022	733	343	164
Bricks, ceramic, glass, cement and similar products	3 331	211	1 451	3 165	1 268	1 936	2 582	1 424	1 146	1 220	781	335
Chemicals and chemical, rubber and plastic products	2 228	-7	201	2 225	178	277	1 815	192	268	789	87	57
Clothing and footwear	482	1 173	655	477	6 338	2 086	445	12 827	3 982	197	2 044	599
Coal and petroleum products	3 857	5 485	2 815	3 510	8 263	3 495	3 102	8 924	3 705	1 580	-248	222
Food, drink and tobacco	261	-275	54	240	-290	47	225	-419	22	108	22	10
Leather, leather goods and fur (excl. footwear and clothing)	7 579	1 553	1 296	6 556	2 277	1 266	5 414	2 203	1 181	2 803	1 180	460
Machinery and related items	6 035	-1 123	2 214	5 494	1 673	2 749	4 915	3 182	1 619	2 500	1 341	506
Metal	4 025	1 334	1 012	3 784	-567	694	3 366	369	679	1 649	217	171
Paper, printing and publishing	626	-25	63	606	83	83	458	182	83	264	74	34
Scientific, optical and similar equipment	1 135	-1 708	102	1 172	-1 489	200	1 028	-1 360	89	431	-80	52
Textiles	479	-417	63	448	-400	79	420	25	50	208	63	38
Transport equipment	2 386	-531	167	2 525	-576	240	2 190	-273	236	1 086	132	79
Wood, wood products and furniture	8 442	414	1 519	9 697	75	1 858	8 475	-1 162	1 639	4 946	-1 487	456
Other manufacturing industries	1 324	-1 038	372	1 678	-244	221	1 730	553	491	1 071	182	67
Electricity, gas and water	27 209	-803	839	32 441	-606	905	33 884	561	1 133	19 839	704	653
Construction	93 774	6 081	7 891	101 621	15 788	9 869	92 978	21 085	10 270	52 828	3 342	2 744
Tertiary sector	10 809	-1 756	514	10 998	-2 042	526	10 278	-900	567	5 892	-662	141
Wholesale and retail trade, catering and accommodation	4 696	28	101	5 096	27	148	4 623	-602	182	2 429	-1 006	76
Catering and accommodation	58 104	2 266	3 060	60 917	7 542	4 100	56 557	11 505	4 903	33 867	2 286	1 303
Specialised repair services	5 272	1 663	1 719	4 808	6 984	2 790	4 298	6 196	2 280	2 156	604	288
Retail trade	14 893	3 879	2 498	19 802	3 277	2 304	17 222	4 885	2 339	8 484	2 119	937
Vehicles, parts and accessories												
Wholesale trade	14 781	-14 310	1 766	15 030	-9 129	3 137	14 366	4 403	6 785	7 953	15 205	4 810
Transport, storage and communications												

Table 3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2003 – 2006 (continued)

Economic activity ¹	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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)
Financial intermediation, insurance, real-estate and business services	277 152	1 928	20 702	251 976	-2 964	19 035	244 939	16 444	18 005	173 988	9 169	7 561
Agencies and other services	85 435	-1 851	1 878	61 507	-36	1 628	67 047	326	1 691	71 327	2 595	2 056
Employment (director of a company/member of CC)	531	11	19	404	38	23	369	60	24	261	25	11
Financing, insurance, real estate and business services	190 360	3 375	17 502	189 231	-1 017	16 938	176 806	16 460	16 124	102 011	6 888	5 482
Long term insurance	214	695	1 251	162	-1 564	406	106	72	123	45	-1	1
Research and scientific institutes	612	-301	52	672	-385	40	611	-474	42	344	-339	11
Community, social and personal services	32 455	1 344	2 198	36 118	2 887	2 195	33 757	2 791	2 068	16 341	2 348	1 218
Educational services	3 653	-526	64	4 094	-187	76	3 938	-107	83	2 175	-12	27
Medical, dental and other health and veterinary services	5 510	906	818	5 491	1 721	1 008	4 736	2 619	1 145	2 416	998	341
Personal and household services	5 254	-152	64	4 931	-201	50	4 690	-88	61	2 659	-39	29
Recreation and cultural services	5 435	1 497	1 229	4 759	1 086	771	3 830	416	747	1 835	1 387	802
Social and related community services	12 603	-381	25	16 843	478	290	16 563	-49	32	7 256	15	20
Other²	3 334	1 341	623	2 422	1 025	442	1 438	4 554	1 655	679	166	74
Total	505 484		51 118	496 522		57 500	471 513		59 042	297 781		21 024

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 3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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	11 148	6 160	1 877	7 637	5 347	1 626	8 873	5 673	1 688	16 587	7 235	2 053
Agriculture, forestry and fishing	2 767	2 509	759	2 899	3 345	1 012	2 497	1 948	575	1 456	989	281
Bricks, ceramic, glass, cement and similar products	544	2 451	735	590	1 062	1 022	563	3 505	1 022	342	564	164
Catering and accommodation	2 164	1 712	514	2 382	1 750	526	2 279	1 926	567	1 390	503	141
Chemicals and chemical, rubber and plastic products	1 398	5 082	1 451	1 450	6 675	1 936	1 211	3 903	1 146	625	1 160	335
Clothing and footwear	699	671	201	711	928	277	614	895	268	269	197	57
Coal and petroleum products	194	1 869	655	213	6 945	2 086	223	13 653	3 982	111	2 065	599
Construction	5 800	2 656	839	6 873	2 963	905	7 273	3 809	1 133	4 532	2 296	653
Educational services	848	211	64	1 025	257	76	970	285	83	566	100	27
Electricity, gas and water	398	1 241	372	453	734	221	508	1 678	491	348	236	67
Employment (director of a company/member of CC)	145	53	19	104	67	23	100	81	24	75	36	11
Financing, insurance, real estate and business services	49 989	57 682	17 495	53 626	55 408	16 893	55 081	53 341	16 124	34 968	18 903	5 482
Food, drink and tobacco	1 065	9 315	2 815	1 065	11 593	3 495	1 046	12 547	3 705	584	700	222
Leather, leather goods and fur (excl. footwear and clothing)	110	180	54	105	157	47	81	76	22	46	35	10
Long term insurance	79	4 117	977	54	585	263	41	333	96	10	2	1
Machinery and related items	3 078	4 313	1 296	2 946	4 179	1 266	2 506	3 935	1 181	1 416	1 589	460
Medical, dental and other health and veterinary services	2 583	2 723	818	2 723	3 289	1 008	2 495	3 862	1 145	1 352	1 191	341
Metal	2 398	7 382	2 214	2 309	9 164	2 749	2 228	5 538	1 619	1 231	1 758	506
Mining and quarrying	261	11 577	3 620	250	15 335	4 614	250	7 958	2 340	113	1 501	434
Other manufacturing industries	2 551	5 082	1 519	3 093	6 193	1 858	2 881	5 578	1 639	1 687	1 585	456
Paper, printing and publishing	1 309	3 356	1 012	1 325	2 277	682	1 230	2 139	648	638	590	169
Personal and household services	999	214	64	1 029	168	50	1 028	208	61	600	105	29
Recreation and cultural services	1 091	4 083	1 229	1 094	2 561	771	915	2 520	747	502	2 762	802
Research and scientific institutes	187	167	52	196	133	40	187	138	42	104	40	11
Retail trade	15 026	10 075	3 060	16 510	14 431	4 098	15 868	16 614	4 902	10 011	4 588	1 301
Scientific, optical and similar equipment	250	210	63	237	278	83	208	280	83	135	119	34
Social and related community services	7 698	79	25	9 306	963	290	8 484	1 07	32	4 261	68	20
Specialised repair services	1 470	338	101	1 701	504	148	1 643	620	182	939	281	76
Textiles	352	335	102	362	668	200	314	307	89	146	178	52
Transport equipment	166	208	63	169	260	79	157	165	50	87	132	38
Transport, storage and communications	3 923	5 804	1 766	4 225	10 441	3 137	3 978	22 710	6 785	2 278	16 603	4 810
Vehicles, parts and accessories	2 074	5 792	1 719	2 002	9 286	2 790	1 898	7 825	2 280	1 072	1 000	288
Wholesale trade	5 076	8 136	2 498	6 165	7 637	2 304	5 865	7 803	2 339	3 260	3 243	937
Wood, wood products and furniture	710	560	167	785	831	240	745	803	236	416	280	79
Other ¹	1 228	1 971	620	818	1 421	439	532	4 615	1 651	264	227	72
Total	129 778	168 314	50 829	136 432	190 313	57 293	134 766	197 377	58 974	92 421	72 859	21 014

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

Table 3.4.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2003 – 2006 [percentage of total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	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
Percentage of total	8.6%	3.7%	3.7%	5.6%	2.8%	2.8%	6.8%	2.9%	2.9%	17.9%	9.9%	9.8%
Agencies and other services	2.1%	1.5%	1.5%	2.1%	1.8%	1.8%	1.9%	1.0%	1.0%	1.6%	1.4%	1.3%
Agriculture, forestry and fishing	0.4%	1.5%	1.4%	0.4%	1.9%	1.9%	0.4%	1.8%	1.7%	0.4%	0.8%	0.8%
Bricks, ceramic, glass, cement and similar products	1.7%	1.0%	1.0%	1.7%	0.9%	0.9%	1.7%	1.0%	1.0%	1.5%	0.7%	0.7%
Catering and accommodation	1.1%	3.0%	2.9%	1.1%	3.5%	3.4%	0.9%	2.0%	1.9%	0.7%	1.6%	1.6%
Chemicals and chemical, rubber and plastic products	0.5%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.3%	0.3%	0.3%
Clothing and footwear	4.5%	1.1%	1.3%	0.2%	3.6%	3.6%	0.2%	6.9%	6.8%	0.1%	2.8%	2.9%
Coal and petroleum products	0.7%	0.1%	1.7%	5.0%	1.6%	1.6%	5.4%	1.9%	1.9%	4.9%	3.2%	3.1%
Construction	0.3%	0.7%	0.7%	0.3%	0.4%	0.4%	0.4%	0.8%	0.8%	0.6%	0.1%	0.1%
Electricity, gas and water	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.4%	0.3%	0.3%
Employment (director of a company/member of CC)	38.5%	34.3%	34.4%	39.3%	29.1%	29.5%	40.9%	27.0%	27.3%	37.8%	25.9%	26.1%
Financing, insurance, real estate and business services	0.8%	5.5%	5.5%	0.8%	6.1%	6.1%	0.8%	6.4%	6.3%	0.6%	1.0%	1.1%
Food, drink and tobacco	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	2.4%	1.9%	0.0%	0.3%	0.5%	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%
Long term insurance	2.4%	2.6%	2.5%	2.2%	2.2%	2.2%	1.9%	2.0%	2.0%	1.5%	2.2%	2.2%
Machinery and related items	2.0%	1.6%	1.6%	2.0%	1.7%	1.8%	1.9%	2.0%	1.9%	1.5%	1.6%	1.6%
Medical, dental and other health and veterinary services	1.8%	4.4%	4.4%	1.7%	4.8%	4.8%	1.7%	2.8%	2.7%	1.3%	2.4%	2.4%
Metal	0.2%	6.9%	7.1%	0.2%	8.1%	8.1%	0.2%	4.0%	4.0%	0.1%	2.1%	2.1%
Mining and quarrying	2.0%	3.0%	3.0%	2.3%	3.3%	3.2%	2.1%	2.8%	2.8%	1.8%	2.2%	2.2%
Other manufacturing industries	1.0%	2.0%	2.0%	1.0%	1.2%	1.2%	0.9%	1.1%	1.1%	0.7%	0.8%	0.8%
Paper, printing and publishing	0.8%	0.1%	0.1%	0.8%	0.1%	0.1%	0.8%	0.1%	0.1%	0.6%	0.1%	0.1%
Personal and household services	0.8%	2.4%	2.4%	0.8%	1.3%	1.3%	0.7%	1.3%	1.3%	0.5%	3.8%	3.8%
Recreation and cultural services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Research and scientific institutes	11.6%	6.0%	6.0%	12.1%	7.6%	7.2%	11.8%	8.4%	8.3%	10.8%	6.3%	6.2%
Retail trade	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%
Scientific, optical and similar equipment	5.9%	0.0%	0.0%	6.8%	0.5%	0.5%	6.3%	0.1%	0.1%	4.6%	0.1%	0.1%
Social and related community services	1.1%	0.2%	0.2%	1.2%	0.3%	0.3%	1.2%	0.3%	0.3%	1.0%	0.4%	0.4%
Specialised repair services	0.3%	0.2%	0.2%	0.3%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	3.0%	3.4%	3.5%	3.1%	5.5%	5.5%	3.0%	11.5%	11.5%	2.5%	22.8%	22.9%
Transport, storage and communications	1.6%	3.4%	3.4%	1.5%	4.9%	4.9%	1.4%	4.0%	3.9%	1.2%	1.4%	1.4%
Vehicles, parts and accessories	3.9%	4.8%	4.9%	4.5%	4.0%	4.0%	4.4%	4.0%	4.0%	3.5%	4.5%	4.5%
Wholesale trade	0.5%	0.3%	0.3%	0.6%	0.4%	0.4%	0.6%	0.4%	0.4%	0.5%	0.4%	0.4%
Wood, wood products and furniture	0.9%	1.2%	1.2%	0.6%	0.8%	0.8%	0.4%	2.3%	2.8%	0.3%	0.3%	0.3%
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 3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% 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	19 431	-8 012	0	12 111	-5 384	0	12 533	-5 347	0	16 646	-4 640	0
Agriculture, forestry and fishing	7 529	-8 177	-	8 206	-9 378	0	7 648	-8 937	-	3 888	-3 378	-
Bricks, ceramic, glass, cement and similar products	715	-692	-	676	-699	-	603	-502	-	288	-221	-
Catering and accommodation	5 851	-3 468	0	5 801	-3 792	0	5 071	-2 826	-	2 576	-1 165	-
Chemicals and chemical, rubber and plastic products	1 502	-4 870	-	1 327	-5 407	-	1 097	-2 479	-	484	-380	-
Clothing and footwear	1 077	-678	0	1 114	-749	-	872	-703	-	344	-110	-
Coal and petroleum products	206	-696	-	203	-607	-	171	-827	-	70	-21	-
Construction	9 556	-3 459	0	10 468	-3 569	-	9 657	-3 248	-	4 912	-1 591	-
Educational services	1 630	-737	-	1 706	-444	-	1 540	-392	0	814	-111	-
Electricity, gas and water	568	-2 279	-	719	-979	0	655	-1 124	-	375	-54	-
Employment (director of a company/member of CC)	152	-42	0	112	-29	0	89	-21	0	64	-11	-
Financing, insurance, real estate and business services	78 449	-54 307	1	76 679	-56 425	45	68 503	-36 881	1	36 805	-12 015	0
Food, drink and tobacco	2 043	-3 830	-	1 824	-3 329	0	1 616	-3 623	-	756	-948	-
Leather, leather goods and fur (excl. footwear and clothing)	116	-455	-	106	-447	-	112	-495	-	47	-13	-
Long term insurance	94	-3 422	274	71	-2 149	143	41	-261	28	16	-3	0
Machinery and related items	3 406	-2 760	-	2 867	-1 901	-	2 371	-1 733	-	1 144	-408	-
Medical, dental and other health and veterinary services	1 985	-1 816	0	1 901	-1 568	0	1 580	-1 242	-	698	-193	-
Metal	2 770	-8 504	0	2 534	-7 491	-	2 140	-2 356	0	1 031	-417	-
Mining and quarrying	321	-15 203	-	322	-14 637	0	296	-9 388	-	104	-631	-
Other manufacturing industries	3 714	-4 668	-	4 200	-6 118	0	3 535	-6 741	-	1 837	-3 072	-
Paper, printing and publishing	1 943	-2 022	1	1 844	-2 843	-	1 626	-1 770	-	789	-374	-
Personal and household services	2 501	-366	-	2 390	-369	-	2 091	-296	-	1 190	-144	-
Recreation and cultural services	2 626	-2 586	-	2 338	-1 475	-	1 936	-2 104	-	899	-1 375	-
Research and scientific institutes	271	-468	-	314	-518	-	275	-613	-	149	-379	-
Retail trade	22 696	-7 809	1	23 144	-6 889	1	20 488	-5 109	0	10 824	-2 302	-
Scientific, optical and similar equipment	305	-235	-	281	-195	-	194	-98	-	97	-45	-
Social and related community services	449	-461	-	578	-485	0	518	-156	0	183	-53	0
Specialised repair services	2 531	-310	0	2 665	-477	-	2 283	-1 222	-	1 085	-1 287	-
Textiles	606	-2 043	0	569	-2 157	-	488	-1 667	-	180	-258	-
Transport equipment	225	-625	-	207	-661	-	205	-140	-	92	-69	-
Transport, storage and communications	6 245	-20 113	0	6 092	-19 570	0	5 676	-18 308	-	2 832	-1 399	-
Vehicles, parts and accessories	2 454	-4 128	0	2 179	-2 303	-	1 906	-1 629	-	864	-396	-
Wholesale trade	5 699	-4 256	0	7 298	-4 360	0	6 381	-2 917	0	3 036	-1 124	-
Wood, wood products and furniture	1 248	-1 091	-	1 292	-1 407	-	1 072	-1 076	-	488	-148	-
Other ¹	360	-630	0	288	-396	1	148	-61	3	95	-61	2
Total	191 274	-175 222	278	184 426	-169 207	190	165 417	-126 289	32	95 702	-38 796	2

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

Table 3.4.6: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2003 – 2006

Sector	2003 [66.8% assessed]		2004 [58.0% assessed]		2005 [47.4% assessed]		2006 [29.0% assessed]	
	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	54 856	1	41 759	1	45 641	3	38 094	3
Agriculture, forestry and fishing	1 921	-	1 915	0	1 740	0	904	0
Bricks, ceramic, glass, cement and similar products	277	-	223	-	165	-	103	-
Catering and accommodation	2 794	0	2 815	0	2 928	-	1 926	-
Chemicals and chemical, rubber and plastic products	431	-	388	-	274	-	111	-
Clothing and footwear	452	-	400	-	329	-	176	-
Coal and petroleum products	82	-	61	-	51	-	16	-
Construction	11 853	0	15 100	0	16 954	0	10 395	0
Educational services	1 175	-	1 363	0	1 428	-	795	-
Electricity, gas and water	358	0	506	-	567	-	348	-
Employment (director of a company/member of CC)	234	0	188	0	180	0	122	0
Financing, insurance, real estate and business services	61 922	6	58 926	1	53 222	0	30 238	0
Food, drink and tobacco	749	-	621	-	440	-	240	-
Leather, leather goods and fur (excl. footwear and clothing)	35	-	29	-	32	-	15	-
Long term insurance	41	-	37	-	24	-	19	-
Machinery and related items	1 095	0	743	-	537	-	243	-
Medical, dental and other health and veterinary services	942	-	867	0	661	-	366	0
Metal	867	0	651	0	547	-	238	-
Mining and quarrying	254	-	256	0	230	-	103	-
Other manufacturing industries	2 177	0	2 404	0	2 059	0	1 422	0
Paper, printing and publishing	773	-	615	12	510	32	222	3
Personal and household services	1 754	-	1 512	-	1 571	-	869	-
Recreation and cultural services	1 718	-	1 327	-	979	-	434	-
Research and scientific institutes	154	-	162	-	149	-	91	-
Retail trade	20 382	0	21 263	1	20 201	1	13 032	1
Scientific, optical and similar equipment	71	-	88	-	56	-	32	-
Social and related community services	4 456	-	6 959	-	7 561	-	2 812	0
Specialised repair services	695	-	730	-	697	-	405	-
Textiles	177	-	241	-	226	-	105	-
Transport equipment	88	-	72	-	58	0	29	-
Transport, storage and communications	4 613	0	4 713	0	4 712	-	2 843	0
Vehicles, parts and accessories	744	0	627	0	494	-	220	-
Wholesale trade	4 118	0	6 339	0	4 976	0	2 188	0
Wood, wood products and furniture	428	0	448	-	373	-	182	-
Other ¹	1 746	3	1 316	3	758	1	320	1
Total	184 432	10	175 664	17	171 330	37	109 658	8

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

Table 3.5.1: Companies: Number with assessed losses and profits by sector, 2003 – 2006

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Number	74 287	11 148	85 435	53 870	7 637	61 507	58 174	8 873	67 047	54 740	16 587	71 327
Agencies and other services	9 450	2 767	12 217	10 121	2 899	13 020	9 388	2 497	11 885	4 792	1 456	6 248
Agriculture, forestry and fishing	992	544	1 536	899	590	1 489	768	563	1 331	391	342	733
Bricks, ceramic, glass, cement and similar products	8 645	2 164	10 809	8 616	2 382	10 998	7 999	2 279	10 278	4 502	1 390	5 892
Catering and accommodation	1 933	1 398	3 331	1 715	1 450	3 165	1 371	1 211	2 582	595	625	1 220
Chemicals and chemical, rubber and plastic products	1 529	699	2 228	1 514	711	2 225	1 201	614	1 815	520	269	789
Clothing and footwear	288	194	482	264	213	477	222	223	445	86	111	197
Coal and petroleum products	21 409	5 800	27 209	25 568	6 873	32 441	26 611	7 273	33 884	15 307	4 532	19 839
Construction	2 805	848	3 653	3 069	1 025	4 094	2 968	970	3 938	1 609	566	2 175
Educational services	926	398	1 324	1 225	453	1 678	1 222	508	1 730	723	348	1 071
Electricity, gas and water	386	145	531	300	104	404	269	100	369	186	75	261
Employment (director of a company/member of CC)	140 371	49 989	190 360	135 605	53 626	189 231	121 725	55 081	176 806	67 043	34 968	102 011
Financing, insurance, real estate and business services	2 792	1 065	3 857	2 445	1 065	3 510	2 056	1 046	3 102	996	584	1 580
Food, drink and tobacco	151	110	261	135	105	240	144	81	225	62	46	108
Leather, leather goods and fur (excl. footwear and clothing)	135	79	214	108	54	162	65	41	106	35	10	45
Long term insurance	4 501	3 078	7 579	3 610	2 946	6 556	2 908	2 506	5 414	1 387	1 416	2 803
Machinery and related items	2 927	2 583	5 510	2 768	2 723	5 491	2 241	2 495	4 736	1 064	1 352	2 416
Medical, dental and other health and veterinary services	3 637	2 398	6 035	3 185	2 309	5 494	2 687	2 228	4 915	1 231	1 231	2 500
Metal	575	261	836	578	250	828	526	244	770	207	113	320
Mining and quarrying	5 891	2 551	8 442	6 604	3 093	9 697	5 594	2 881	8 475	3 259	1 687	4 946
Other manufacturing industries	2 716	1 309	4 025	2 459	1 325	3 784	2 136	1 230	3 366	1 011	638	1 649
Paper, printing and publishing	4 255	999	5 254	3 902	1 029	4 931	3 662	1 028	4 690	2 059	600	2 659
Personal and household services	4 344	1 091	5 435	3 665	1 094	4 759	2 915	915	3 830	1 333	502	1 835
Recreation and cultural services	425	187	612	476	196	672	424	187	611	240	104	344
Research and scientific institutes	43 078	15 026	58 104	44 407	16 510	60 917	40 689	15 868	56 557	23 856	10 011	33 867
Retail trade	376	250	626	369	237	606	250	208	458	129	135	264
Scientific, optical and similar equipment	4 905	7 698	12 603	7 537	9 306	16 843	8 079	8 484	16 563	2 995	4 261	7 256
Social and related community services	3 226	1 470	4 696	3 395	1 701	5 096	2 980	1 643	4 623	1 490	939	2 429
Specialised repair services	783	352	1 135	810	362	1 172	714	314	1 028	285	146	431
Textiles	313	166	479	279	169	448	263	157	420	121	87	208
Transport equipment	10 858	3 923	14 781	10 805	4 225	15 030	10 388	3 978	14 366	5 675	2 278	7 953
Transport, storage and communications	9 817	5 076	14 893	13 637	6 165	19 802	11 357	5 865	17 222	5 224	3 260	8 484
Vehicles, parts and accessories	1 676	710	2 386	1 740	785	2 525	1 445	745	2 190	670	416	1 086
Wholesale trade	2 106	1 228	3 334	1 604	818	2 422	906	532	1 438	415	264	679
Wood, wood products and furniture												
Other ¹												
Total	375 706	129 778	505 484	360 090	136 432	496 522	336 747	134 766	471 513	205 360	92 421	297 781

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

Table 3.5.2: Companies: Number with assessed losses and profits by sector, 2003 – 2006 [percentage of total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	19.8%	8.6%	28.4%	15.0%	5.6%	20.6%	17.3%	6.6%	23.9%	26.7%	17.9%	44.6%
Agriculture, forestry and fishing	2.5%	2.1%	4.6%	2.8%	2.1%	4.9%	2.8%	1.9%	4.6%	2.3%	1.6%	3.9%
Bricks, ceramic, glass, cement and similar products	0.3%	0.4%	0.7%	0.2%	0.4%	0.7%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%
Catering and accommodation	2.3%	1.7%	4.0%	2.4%	1.7%	4.1%	2.4%	1.7%	4.1%	2.2%	1.5%	3.7%
Chemicals and chemical, rubber and plastic products	0.5%	1.1%	1.6%	0.5%	1.1%	1.5%	0.4%	0.9%	1.3%	0.3%	0.7%	1.0%
Clothing and footwear	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.4%	0.5%	0.8%	0.3%	0.3%	0.5%
Coal and petroleum products	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.0%	0.1%	0.2%
Construction	5.7%	4.5%	10.2%	7.1%	5.0%	12.1%	7.9%	5.4%	13.3%	7.5%	4.9%	12.4%
Educational services	0.7%	0.7%	1.4%	0.9%	0.8%	1.6%	0.9%	0.7%	1.6%	0.8%	0.6%	1.4%
Electricity, gas and water	0.2%	0.3%	0.6%	0.3%	0.3%	0.7%	0.4%	0.4%	0.7%	0.4%	0.4%	0.7%
Employment (director of a company/member of CC)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Financing, insurance, real estate and business services	37.4%	38.5%	75.9%	37.7%	39.3%	77.0%	36.1%	40.9%	77.0%	32.6%	37.8%	70.5%
Food, drink and tobacco	0.7%	0.8%	1.6%	0.7%	0.8%	1.5%	0.6%	0.8%	1.4%	0.5%	0.6%	1.1%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%
Long term insurance	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	1.2%	2.4%	3.6%	1.0%	2.2%	3.2%	0.9%	1.9%	2.7%	0.7%	1.5%	2.2%
Medical, dental and other health and veterinary services	0.8%	2.0%	2.8%	0.8%	2.0%	2.8%	0.7%	1.9%	2.5%	0.5%	1.5%	2.0%
Metal	1.0%	1.8%	2.8%	0.9%	1.7%	2.6%	0.8%	1.7%	2.5%	0.6%	1.3%	1.9%
Mining and quarrying	0.2%	0.2%	0.4%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.2%
Other manufacturing industries	1.6%	2.0%	3.5%	1.8%	2.3%	4.1%	1.7%	2.1%	3.8%	1.6%	1.8%	3.4%
Paper, printing and publishing	0.7%	1.0%	1.7%	0.7%	1.0%	1.7%	0.6%	0.9%	1.5%	0.5%	0.7%	1.2%
Personal and household services	1.1%	0.8%	1.9%	1.1%	0.8%	1.8%	1.1%	0.8%	1.9%	1.0%	0.6%	1.7%
Recreation and cultural services	1.2%	0.8%	2.0%	1.0%	0.8%	1.8%	0.9%	0.7%	1.5%	0.6%	0.5%	1.2%
Research and scientific institutes	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%
Retail trade	11.5%	11.6%	23.0%	12.3%	12.1%	24.4%	12.1%	11.8%	23.9%	11.6%	10.8%	22.4%
Scientific, optical and similar equipment	0.1%	0.2%	0.3%	0.1%	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%
Social and related community services	1.3%	5.9%	7.2%	2.1%	6.8%	8.9%	2.4%	6.3%	8.7%	1.5%	4.6%	6.1%
Specialised repair services	0.9%	1.1%	2.0%	0.9%	1.2%	2.2%	0.9%	1.2%	2.1%	0.7%	1.0%	1.7%
Textiles	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.2%	0.4%	0.1%	0.2%	0.3%
Transport equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Transport, storage and communications	2.9%	3.0%	5.9%	3.0%	3.1%	6.1%	3.1%	3.0%	6.0%	2.8%	2.5%	5.2%
Vehicles, parts and accessories	0.9%	1.6%	2.4%	0.8%	1.5%	2.2%	0.7%	1.4%	2.1%	0.5%	1.2%	1.7%
Wholesale trade	2.6%	3.9%	6.5%	3.8%	4.5%	8.3%	3.4%	4.4%	7.7%	2.5%	3.5%	6.1%
Wood, wood products and furniture	0.4%	0.5%	1.0%	0.5%	0.6%	1.1%	0.4%	0.6%	1.0%	0.3%	0.5%	0.8%
Other	0.6%	0.9%	1.5%	0.4%	0.6%	1.0%	0.3%	0.4%	0.7%	0.2%	0.3%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3.5.3: Companies: Number with assessed losses and profits by sector, 2003 – 2006 [percentage of sector total]

Sector	2003 [66.8% assessed]			2004 [58.0% assessed]			2005 [47.4% assessed]			2006 [29.0% assessed]		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	87.0%	13.0%	100.0%	87.6%	12.4%	0.0%	86.8%	13.2%	100.0%	76.7%	23.3%	100.0%
Agriculture, forestry and fishing	77.4%	22.6%	100.0%	77.7%	22.3%	0.0%	79.0%	21.0%	100.0%	76.7%	23.3%	100.0%
Bricks, ceramic, glass, cement and similar products	64.6%	35.4%	100.0%	60.4%	39.6%	0.0%	57.7%	42.3%	100.0%	53.3%	46.7%	100.0%
Catering and accommodation	80.0%	20.0%	100.0%	78.3%	21.7%	0.0%	77.8%	22.2%	100.0%	76.4%	23.6%	100.0%
Chemicals and chemical, rubber and plastic products	58.0%	42.0%	100.0%	54.2%	45.8%	0.0%	53.1%	46.9%	100.0%	48.8%	51.2%	100.0%
Clothing and footwear	68.6%	31.4%	100.0%	68.0%	32.0%	0.0%	66.2%	33.8%	100.0%	65.9%	34.1%	100.0%
Coal and petroleum products	59.8%	40.2%	100.0%	55.3%	44.7%	0.0%	49.9%	50.1%	100.0%	43.7%	56.3%	100.0%
Construction	78.7%	21.3%	100.0%	78.8%	21.2%	0.0%	78.5%	21.5%	100.0%	77.2%	22.8%	100.0%
Educational services	76.8%	23.2%	100.0%	75.0%	25.0%	0.0%	75.4%	24.6%	100.0%	74.0%	26.0%	100.0%
Electricity, gas and water	69.9%	30.1%	100.0%	73.0%	27.0%	0.0%	70.6%	29.4%	100.0%	67.5%	32.5%	100.0%
Employment (director of a company/member of CC)	72.7%	27.3%	100.0%	74.3%	25.7%	0.0%	72.9%	27.1%	100.0%	71.3%	28.7%	100.0%
Financing, insurance, real estate and business services	73.7%	26.3%	100.0%	71.7%	28.3%	0.0%	68.8%	31.2%	100.0%	65.7%	34.3%	100.0%
Food, drink and tobacco	72.4%	27.6%	100.0%	69.7%	30.3%	0.0%	66.3%	33.7%	100.0%	63.0%	37.0%	100.0%
Leather, leather goods and fur (excl. footwear and clothing)	57.9%	42.1%	100.0%	56.3%	43.8%	0.0%	64.0%	36.0%	100.0%	57.4%	42.6%	100.0%
Long term insurance	63.1%	36.9%	100.0%	66.7%	33.3%	0.0%	61.3%	38.7%	100.0%	77.8%	22.2%	100.0%
Machinery and related items	59.4%	40.6%	100.0%	55.1%	44.9%	0.0%	53.7%	46.3%	100.0%	49.5%	50.5%	100.0%
Medical, dental and other health and veterinary services	53.1%	46.9%	100.0%	50.4%	49.6%	100.0%	47.3%	52.7%	100.0%	44.0%	56.0%	100.0%
Metal	60.3%	39.7%	100.0%	58.0%	42.0%	100.0%	54.7%	45.3%	100.0%	50.8%	49.2%	100.0%
Mining and quarrying	68.8%	31.2%	100.0%	68.8%	30.2%	100.0%	68.3%	31.7%	100.0%	64.7%	35.3%	100.0%
Other manufacturing industries	69.8%	30.2%	100.0%	68.1%	31.9%	100.0%	66.0%	34.0%	100.0%	65.9%	34.1%	100.0%
Paper, printing and publishing	67.5%	32.5%	100.0%	65.0%	35.0%	100.0%	63.5%	36.5%	100.0%	61.3%	38.7%	100.0%
Personal and household services	81.0%	19.0%	100.0%	79.1%	20.9%	100.0%	78.1%	21.9%	100.0%	77.4%	22.6%	100.0%
Recreation and cultural services	79.9%	20.1%	100.0%	77.0%	23.0%	100.0%	76.1%	23.9%	100.0%	72.6%	27.4%	100.0%
Research and scientific institutes	69.4%	30.6%	100.0%	70.8%	29.2%	100.0%	69.4%	30.6%	100.0%	69.8%	30.2%	100.0%
Retail trade	74.1%	25.9%	100.0%	72.9%	27.1%	100.0%	71.9%	28.1%	100.0%	70.4%	29.6%	100.0%
Scientific, optical and similar equipment	60.1%	39.9%	100.0%	60.9%	39.1%	100.0%	54.6%	45.4%	100.0%	48.9%	51.1%	100.0%
Social and related community services	38.9%	61.1%	100.0%	44.7%	55.3%	100.0%	48.8%	51.2%	100.0%	41.3%	58.7%	100.0%
Specialised repair services	68.7%	31.3%	100.0%	66.6%	33.4%	100.0%	64.5%	35.5%	100.0%	61.3%	38.7%	100.0%
Textiles	69.0%	31.0%	100.0%	69.1%	30.9%	100.0%	69.5%	30.5%	100.0%	66.1%	33.9%	100.0%
Transport equipment	65.3%	34.7%	100.0%	62.3%	37.7%	100.0%	62.6%	37.4%	100.0%	58.2%	41.8%	100.0%
Transport, storage and communications	73.5%	26.5%	100.0%	71.9%	28.1%	100.0%	72.3%	27.7%	100.0%	71.4%	28.6%	100.0%
Vehicles, parts and accessories	60.7%	39.3%	100.0%	58.4%	41.6%	100.0%	55.8%	44.2%	100.0%	50.3%	49.7%	100.0%
Wholesale trade	65.9%	34.1%	100.0%	68.9%	31.1%	100.0%	65.9%	34.1%	100.0%	61.6%	38.4%	100.0%
Wood, wood products and furniture	70.2%	29.8%	100.0%	68.9%	31.1%	100.0%	66.0%	34.0%	100.0%	61.7%	38.3%	100.0%
Other	63.2%	36.8%	100.0%	66.2%	33.8%	100.0%	63.0%	37.0%	100.0%	61.1%	38.9%	100.0%
Total	74.3%	25.7%	100.0%	72.5%	27.5%	100.0%	71.4%	28.6%	100.0%	69.0%	31.0%	100.0%

Table 3.6.1: Companies: Tax assessed by main industrial sector and taxable income group, 2003

Taxable income groups	2003 [66.8% assessed]											Total tax assessed
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	Total tax assessed	
R million												
A: <0	0	-	0	0	0	1	1	-	1	0	1	275
B: =0	1	-	0	0	6	0	0	-	0	0	0	4
C: 0 to 20 000	9	1	2	4	41	9	0	0	3	15	23	98
D: 20 001 to 40 000	11	2	2	6	57	14	0	0	3	20	23	126
E: 40 000 to 60 000	12	3	2	6	59	15	0	0	4	20	22	132
F: 60 001 to 80 000	11	3	2	6	57	16	0	0	4	21	21	129
G: 80 001 to 100 000	11	3	2	6	57	18	0	0	4	21	24	136
H: 100 001 to 250 000	75	20	14	39	347	117	2	2	27	146	145	857
I: 250 001 to 500 000	94	34	16	52	402	184	2	2	38	194	178	1 100
J: 500 001 to 750 000	76	27	10	39	269	159	2	2	32	148	142	829
K: 750 001 to 1 000 000	57	27	14	41	203	149	2	2	23	132	104	694
L: 1 000 001 to 2 500 000	233	113	42	130	712	625	11	11	120	467	406	2 624
M: 2 500 001 to 5 000 000	204	86	16	91	607	675	11	11	120	421	380	2 406
N: 5 000 001 to 7 500 000	150	43	12	70	428	492	6	6	79	210	240	1 580
O: 7 500 001 to 10 000 000	92	29	16	36	307	348	21	21	60	182	172	1 172
P: 10 000 001 +	841	369	365	314	13 948	11 181	3 562	3 562	1 250	3 562	4 397	38 948
Total	1 878	759	514	839	17 502	14 003	3 620	1 766	5 558	6 556	51 118	

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 3.6.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2003 [percentage of total]

Taxable income groups	2003 [66.8% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	8.8%	1.5%	1.9%	4.3%	42.0%	8.9%	0.1%	2.7%	15.1%	23.5%	100.0%	
D: 20 001 to 40 000	8.7%	1.6%	1.7%	4.5%	45.1%	10.7%	0.1%	2.6%	15.6%	18.1%	100.0%	
E: 40 000 to 60 000	8.8%	2.1%	1.7%	4.6%	45.1%	11.4%	0.1%	3.2%	14.9%	16.9%	100.0%	
F: 60 001 to 80 000	8.9%	1.9%	1.6%	4.6%	44.0%	12.1%	0.1%	3.2%	16.4%	16.1%	100.0%	
G: 80 001 to 100 000	8.1%	1.9%	1.4%	4.5%	42.3%	13.4%	0.2%	2.8%	15.5%	18.0%	100.0%	
H: 100 001 to 250 000	8.7%	2.3%	1.6%	4.5%	40.6%	13.7%	0.2%	3.2%	17.1%	16.9%	100.0%	
I: 250 001 to 500 000	8.6%	3.0%	1.4%	4.7%	36.6%	16.8%	0.2%	3.4%	17.6%	16.2%	100.0%	
J: 500 001 to 750 000	9.2%	3.3%	1.3%	4.7%	32.5%	19.2%	0.2%	3.8%	17.8%	17.2%	100.0%	
K: 750 001 to 1 000 000	8.2%	3.9%	2.0%	5.8%	29.2%	21.5%	0.3%	3.3%	18.9%	15.0%	100.0%	
L: 1 000 001 to 2 500 000	8.9%	4.3%	1.6%	4.9%	27.1%	23.8%	0.4%	4.6%	17.8%	15.5%	100.0%	
M: 2 500 001 to 5 000 000	8.5%	3.6%	0.6%	3.8%	25.2%	28.0%	0.5%	5.0%	17.5%	15.8%	100.0%	
N: 5 000 001 to 7 500 000	9.5%	2.7%	0.7%	4.4%	27.1%	31.1%	0.4%	5.0%	13.3%	15.2%	100.0%	
O: 7 500 001 to 10 000 000	7.9%	2.5%	1.4%	3.1%	26.2%	29.7%	1.8%	5.1%	15.5%	14.6%	100.0%	
P: 10 000 001 +	2.2%	0.9%	0.9%	0.8%	35.8%	28.7%	9.1%	3.2%	9.1%	11.3%	100.0%	
Total	3.7%	1.5%	1.0%	1.6%	34.2%	27.4%	7.1%	3.5%	10.9%	12.8%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.5%	0.2%	0.4%	0.5%	0.2%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
D: 20 001 to 40 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.2%	
E: 40 000 to 60 000	0.6%	0.4%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
F: 60 001 to 80 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
G: 80 001 to 100 000	0.6%	0.3%	0.4%	0.7%	0.3%	0.1%	0.0%	0.2%	0.4%	0.3%	0.3%	
H: 100 001 to 250 000	4.0%	2.6%	2.7%	4.6%	2.0%	0.8%	0.0%	1.5%	2.6%	2.2%	1.7%	
I: 250 001 to 500 000	5.0%	4.4%	3.1%	6.2%	2.3%	1.3%	0.1%	2.1%	3.5%	2.7%	2.2%	
J: 500 001 to 750 000	4.0%	3.6%	2.0%	4.7%	1.5%	1.1%	0.0%	1.8%	2.7%	2.2%	1.6%	
K: 750 001 to 1 000 000	3.0%	3.6%	2.7%	4.8%	1.2%	1.1%	0.1%	1.3%	2.4%	1.6%	1.4%	
L: 1 000 001 to 2 500 000	12.4%	14.8%	8.1%	15.4%	4.1%	4.5%	0.3%	6.8%	8.4%	6.2%	5.1%	
M: 2 500 001 to 5 000 000	10.9%	11.3%	3.0%	10.8%	3.5%	4.8%	0.3%	6.8%	7.6%	5.8%	4.7%	
N: 5 000 001 to 7 500 000	8.0%	5.7%	2.3%	8.3%	2.4%	3.5%	0.2%	4.5%	3.8%	3.7%	3.1%	
O: 7 500 001 to 10 000 000	4.9%	3.8%	3.1%	4.3%	1.8%	2.5%	0.6%	3.4%	3.3%	2.6%	2.3%	
P: 10 000 001 +	44.8%	48.7%	71.0%	37.4%	79.7%	79.8%	98.4%	70.8%	64.1%	67.1%	76.2%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.3: Companies: Number by main industrial sector and taxable income group, 2003

Taxable income groups	2003 [66.8% assessed]										Total number of taxpayers
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	
Number											
A: < 0	19 431	7 529	5 851	9 556	78 449	22 025	321	6 245	28 395	13 472	191 274
B: = 0	54 856	1 921	2 794	11 853	61 922	8 375	254	4 613	24 500	13 344	184 432
C: 0 to 20 000	4 063	709	861	1 985	18 377	3 817	48	1 132	6 504	10 460	47 956
D: 20 001 to 40 000	1 267	236	257	682	6 397	1 649	19	408	2 310	1 419	14 644
E: 40 001 to 60 000	809	197	162	439	4 020	1 093	15	305	1 390	738	9 168
F: 60 001 to 80 000	580	129	104	307	2 745	813	9	210	1 073	468	6 438
G: 80 001 to 100 000	435	101	77	247	2 161	734	9	150	817	381	5 112
H: 100 001 to 250 000	1 606	434	308	839	7 334	2 541	34	604	3 159	1 514	18 373
I: 250 001 to 500 000	880	318	151	493	3 784	1 717	18	355	1 816	774	10 306
J: 500 001 to 750 000	411	149	57	214	1 462	856	9	169	791	356	4 474
K: 750 001 to 1 000 000	220	104	51	152	774	572	10	87	501	176	2 647
L: 1 000 001 to 2 500 000	491	240	85	268	1 520	1 328	23	249	980	342	5 526
M: 2 500 001 to 5 000 000	194	79	16	86	574	639	11	112	391	144	2 246
N: 5 000 001 to 7 500 000	78	24	6	36	228	267	3	42	111	48	843
O: 7 500 001 to 10 000 000	35	11	6	14	119	134	9	23	69	27	447
P: 10 000 001 +	79	36	23	38	494	488	44	77	190	129	1 598
Total	85 435	12 217	10 809	27 209	190 360	47 048	836	14 781	72 997	43 792	505 484
Total < 0 taxable income	19 431	7 529	5 851	9 556	78 449	22 025	321	6 245	28 395	13 472	191 274
Total = 0 taxable income	54 856	1 921	2 794	11 853	61 922	8 375	254	4 613	24 500	13 344	184 432
Total > 0 taxable income	11 148	2 767	2 164	5 800	49 989	16 648	261	3 923	20 102	16 976	129 778
Total	85 435	12 217	10 809	27 209	190 360	47 048	836	14 781	72 997	43 792	505 484
Percentage											
Total < 0 taxable income	22.7%	61.6%	54.1%	35.1%	41.2%	46.8%	38.4%	42.3%	38.9%	30.8%	37.8%
Total = 0 taxable income	64.2%	15.7%	25.8%	43.6%	32.5%	17.8%	30.4%	31.2%	33.6%	30.5%	36.5%
Total > 0 taxable income	13.0%	22.6%	20.0%	21.3%	26.3%	35.4%	31.2%	26.5%	27.5%	38.8%	25.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table 3.6.4: Companies: Number by main industrial sector and taxable income group, 2003 [percentage of total]

		2003 [66.8% assessed]								Total number of taxpayers	
Taxable income groups		Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other
Percentage by income group											
A: < 0		10.2%	3.9%	3.1%	5.0%	41.0%	11.5%	0.2%	3.3%	14.8%	7.0%
B: = 0		29.7%	1.0%	1.5%	6.4%	33.6%	4.5%	0.1%	2.5%	13.3%	7.2%
C: 0 to 20 000		8.5%	1.5%	1.8%	4.1%	38.3%	8.0%	0.1%	2.4%	13.6%	21.8%
D: 20 001 to 40 000		8.7%	1.6%	1.8%	4.7%	43.7%	11.3%	0.1%	2.8%	15.8%	9.7%
E: 40 000 to 60 000		8.8%	2.1%	1.8%	4.8%	43.8%	11.9%	0.2%	3.3%	15.2%	8.0%
F: 60 001 to 80 000		9.0%	2.0%	1.6%	4.8%	42.6%	12.6%	0.1%	3.3%	16.7%	7.3%
G: 80 001 to 100 000		8.5%	2.0%	1.5%	4.8%	42.3%	14.4%	0.2%	2.9%	16.0%	7.5%
H: 100 001 to 250 000		8.7%	2.4%	1.7%	4.6%	39.9%	13.8%	0.2%	3.3%	17.2%	8.2%
I: 250 001 to 500 000		8.5%	3.1%	1.5%	4.8%	36.7%	16.7%	0.2%	3.4%	17.6%	7.5%
J: 500 001 to 750 000		9.2%	3.3%	1.3%	4.8%	32.7%	19.1%	0.2%	3.8%	17.7%	8.0%
K: 750 001 to 1 000 000		8.3%	3.9%	1.9%	5.7%	29.2%	21.6%	0.4%	3.3%	18.9%	6.6%
L: 1 000 001 to 2 500 000		8.9%	4.3%	1.5%	4.8%	27.5%	24.0%	0.4%	4.5%	17.7%	6.2%
M: 2 500 001 to 5 000 000		8.6%	3.5%	0.7%	3.8%	25.6%	28.5%	0.5%	5.0%	17.4%	6.4%
N: 5 000 001 to 7 500 000		9.3%	2.8%	0.7%	4.3%	27.0%	31.7%	0.4%	5.0%	13.2%	5.7%
O: 7 500 001 to 10 000 000		7.8%	2.5%	1.3%	3.1%	26.6%	30.0%	2.0%	5.1%	15.4%	6.0%
P: 10 000 001 +		4.9%	2.3%	1.4%	2.4%	30.9%	30.5%	2.8%	4.8%	11.9%	8.1%
Total		16.9%	2.4%	2.1%	5.4%	37.7%	9.3%	0.2%	2.9%	14.4%	8.7%
Percentage by sector											
A: < 0		22.7%	61.6%	54.1%	35.1%	41.2%	46.8%	38.4%	42.3%	38.9%	30.8%
B: = 0		64.2%	15.7%	25.8%	43.6%	32.5%	17.8%	30.4%	31.2%	33.6%	30.5%
C: 0 to 20 000		4.8%	5.8%	8.0%	7.3%	9.7%	8.1%	5.7%	7.7%	8.9%	23.9%
D: 20 001 to 40 000		1.5%	1.9%	2.4%	2.5%	3.4%	3.5%	2.3%	2.8%	3.2%	2.9%
E: 40 000 to 60 000		0.9%	1.6%	1.5%	1.6%	2.1%	2.3%	1.8%	2.1%	1.9%	1.7%
F: 60 001 to 80 000		0.7%	1.1%	1.0%	1.1%	1.4%	1.7%	1.1%	1.4%	1.5%	1.3%
G: 80 001 to 100 000		0.5%	0.8%	0.7%	0.9%	1.1%	1.6%	1.1%	1.0%	1.1%	1.0%
H: 100 001 to 250 000		1.9%	3.6%	2.8%	3.1%	3.9%	5.4%	4.1%	4.1%	4.3%	3.5%
I: 250 001 to 500 000		1.0%	2.6%	1.4%	1.8%	2.0%	3.6%	2.2%	2.4%	2.5%	1.8%
J: 500 001 to 750 000		0.5%	1.2%	0.5%	0.8%	0.8%	1.8%	1.1%	1.1%	1.1%	0.8%
K: 750 001 to 1 000 000		0.3%	0.9%	0.5%	0.6%	0.4%	1.2%	1.2%	0.6%	0.7%	0.4%
L: 1 000 001 to 2 500 000		0.6%	2.0%	0.8%	1.0%	0.8%	2.8%	2.8%	1.7%	1.3%	0.8%
M: 2 500 001 to 5 000 000		0.2%	0.6%	0.1%	0.3%	0.3%	1.4%	1.3%	0.8%	0.5%	0.3%
N: 5 000 001 to 7 500 000		0.1%	0.2%	0.1%	0.1%	0.1%	0.6%	0.4%	0.3%	0.2%	0.1%
O: 7 500 001 to 10 000 000		0.0%	0.1%	0.1%	0.1%	0.1%	0.3%	1.1%	0.2%	0.1%	0.1%
P: 10 000 001 +		0.1%	0.3%	0.2%	0.1%	0.3%	1.0%	5.3%	0.5%	0.3%	0.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3.6.5: Companies: Tax assessed by main industrial sector and taxable income group, 2004

Taxable income groups	2004 [68.0% assessed]										Total tax assessed	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
R million												
A: <0	0	0	0	0	–	45	0	0	0	1	144	190
B: =0	1	0	0	0	0	1	12	0	0	1	4	17
C: 0 to 20 000	5	2	2	2	5	42	8	0	3	15	20	96
D: 20 001 to 40 000	7	2	3	3	6	60	12	0	4	22	19	129
E: 40 000 to 60 000	8	2	2	2	7	65	15	0	4	23	18	136
F: 60 001 to 80 000	8	2	2	2	6	64	16	0	4	23	16	133
G: 80 001 to 100 000	8	2	2	2	7	65	16	0	4	24	18	137
H: 100 001 to 250 000	51	23	16	16	47	405	123	1	28	164	124	931
I: 250 001 to 500 000	68	39	21	21	60	454	195	3	38	218	159	1 188
J: 500 001 to 750 000	53	29	15	15	46	309	172	2	33	179	122	907
K: 750 001 to 1 000 000	50	27	9	9	47	248	161	2	29	148	102	774
L: 1 000 001 to 2 500 000	197	104	48	48	166	838	733	7	132	561	403	2 992
M: 2 500 001 to 5 000 000	209	83	36	36	149	711	733	10	136	493	368	2 718
N: 5 000 001 to 7 500 000	103	41	21	21	59	519	525	14	93	333	210	1 814
O: 7 500 001 to 10 000 000	88	36	19	19	37	347	384	24	80	207	184	1 316
P: 10 000 001 +	771	621	331	331	263	12 766	15 672	4 550	2 551	3 992	3 275	44 022
Total	1 628	1 012	526	905	16 938	18 777	4 614	3 137	6 404	5 186	57 500	

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 3.6.6: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2004 [percentage of total]

Taxable income groups	2004 [58.0% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Agencies and other services	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	5.6%	1.6%	1.9%	4.9%	43.6%	8.3%	0.1%	2.7%	15.9%	21.0%	100.0%	
D: 20 001 to 40 000	5.7%	1.8%	2.1%	4.8%	47.0%	9.5%	0.1%	2.9%	16.9%	14.9%	100.0%	
E: 40 000 to 60 000	5.6%	1.7%	1.6%	5.0%	47.9%	10.7%	0.1%	3.1%	16.5%	13.3%	100.0%	
F: 60 001 to 80 000	5.7%	1.7%	1.5%	4.5%	47.9%	11.9%	0.1%	3.0%	17.1%	12.4%	100.0%	
G: 80 001 to 100 000	5.7%	1.6%	1.6%	4.8%	47.1%	11.4%	0.2%	2.8%	17.6%	13.0%	100.0%	
H: 100 001 to 250 000	5.5%	2.5%	1.7%	5.1%	43.5%	13.3%	0.2%	3.0%	17.6%	13.3%	100.0%	
I: 250 001 to 500 000	5.7%	3.3%	1.8%	5.1%	38.2%	16.4%	0.3%	3.2%	18.4%	13.4%	100.0%	
J: 500 001 to 750 000	5.8%	3.2%	1.6%	5.1%	34.1%	19.0%	0.2%	3.6%	19.8%	13.4%	100.0%	
K: 750 001 to 1 000 000	6.4%	3.5%	1.2%	6.0%	32.1%	20.9%	0.3%	3.7%	19.2%	13.2%	100.0%	
L: 1 000 001 to 2 500 000	6.6%	3.5%	1.6%	5.5%	28.0%	24.5%	0.2%	4.4%	18.8%	13.5%	100.0%	
M: 2 500 001 to 5 000 000	7.7%	3.1%	1.3%	5.5%	26.2%	27.0%	0.4%	5.0%	18.1%	13.5%	100.0%	
N: 5 000 001 to 7 500 000	5.7%	2.2%	1.2%	3.3%	28.6%	28.9%	0.8%	5.1%	18.4%	11.6%	100.0%	
O: 7 500 001 to 10 000 000	6.7%	2.7%	1.4%	2.8%	26.3%	29.1%	1.8%	6.1%	15.7%	14.0%	100.0%	
P: 10 000 001 +	1.8%	1.4%	0.8%	0.6%	29.0%	35.6%	10.3%	5.8%	9.1%	7.4%	100.0%	
Total	2.8%	1.8%	0.9%	1.6%	29.5%	32.7%	8.0%	5.5%	11.1%	9.0%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.3%	0.2%	0.3%	0.5%	0.2%	0.0%	0.0%	0.1%	0.2%	0.4%	0.2%	
D: 20 001 to 40 000	0.4%	0.2%	0.5%	0.7%	0.4%	0.1%	0.0%	0.1%	0.3%	0.4%	0.2%	
E: 40 000 to 60 000	0.5%	0.2%	0.4%	0.8%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
F: 60 001 to 80 000	0.5%	0.2%	0.4%	0.7%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
G: 80 001 to 100 000	0.5%	0.2%	0.4%	0.7%	0.4%	0.1%	0.0%	0.1%	0.4%	0.3%	0.2%	
H: 100 001 to 250 000	3.2%	2.3%	3.0%	5.2%	2.4%	0.7%	0.0%	0.9%	2.6%	2.4%	1.6%	
I: 250 001 to 500 000	4.2%	3.8%	4.0%	6.7%	2.7%	1.0%	0.1%	1.2%	3.4%	3.1%	2.1%	
J: 500 001 to 750 000	3.2%	2.8%	2.8%	5.1%	1.8%	0.9%	0.0%	1.1%	2.8%	2.4%	1.6%	
K: 750 001 to 1 000 000	3.1%	2.7%	1.7%	5.2%	1.5%	0.9%	0.0%	0.9%	2.3%	2.0%	1.3%	
L: 1 000 001 to 2 500 000	12.1%	10.3%	9.2%	18.3%	4.9%	3.9%	0.2%	4.2%	8.8%	7.8%	5.2%	
M: 2 500 001 to 5 000 000	12.9%	8.2%	6.8%	16.5%	4.2%	3.9%	0.2%	4.3%	7.7%	7.1%	4.7%	
N: 5 000 001 to 7 500 000	6.4%	4.0%	4.0%	6.6%	3.1%	2.8%	0.3%	3.0%	5.2%	4.0%	3.2%	
O: 7 500 001 to 10 000 000	5.4%	3.5%	3.5%	4.1%	2.0%	2.0%	0.5%	2.6%	3.2%	3.6%	2.3%	
P: 10 000 001 +	47.4%	61.3%	62.8%	29.1%	75.4%	83.5%	98.6%	81.3%	62.3%	63.1%	76.6%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.7: Companies: Number by main industrial sector and taxable income group, 2004

Taxable income groups	2004 [68.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Number												
A: < 0	12 111	8 206	5 801	10 468	76 679	20 942	322	6 092	30 442	13 363	184 426	
B: = 0	41 759	1 915	2 815	15 100	58 926	7 523	256	4 713	27 602	15 055	175 664	
C: 0 to 20 000	2 519	727	852	2 350	18 025	3 628	45	1 202	6 909	11 877	48 134	
D: 20 001 to 40 000	858	264	336	781	6 801	1 549	15	471	2 632	1 422	15 129	
E: 40 000 to 60 000	542	168	163	507	4 426	1 085	13	326	1 651	770	9 651	
F: 60 001 to 80 000	387	119	99	318	3 092	830	7	206	1 173	460	6 691	
G: 80 001 to 100 000	315	89	89	269	2 437	645	10	160	964	403	5 381	
H: 100 001 to 250 000	1 131	518	347	1 065	8 532	2 745	28	633	3 597	1 578	20 174	
I: 250 001 to 500 000	640	368	201	581	4 296	1 826	29	364	2 052	859	11 216	
J: 500 001 to 750 000	282	155	80	250	1 676	938	9	180	972	378	4 920	
K: 750 001 to 1 000 000	184	106	35	176	946	618	8	109	564	197	2 943	
L: 1 000 001 to 2 500 000	410	226	105	350	1 827	1 545	16	273	1 197	421	6 370	
M: 2 500 001 to 5 000 000	195	81	35	140	662	695	9	130	468	145	2 560	
N: 5 000 001 to 7 500 000	56	23	11	31	276	287	9	50	181	59	983	
O: 7 500 001 to 10 000 000	32	14	7	14	133	149	9	31	78	36	503	
P: 10 000 001 +	86	41	22	41	497	585	43	90	237	135	1 777	
Total	61 507	13 020	10 998	32 441	189 231	45 590	828	15 030	80 719	47 158	496 522	
Total < 0 taxable income	12 111	8 206	5 801	10 468	76 679	20 942	322	6 092	30 442	13 363	184 426	
Total = 0 taxable income	41 759	1 915	2 815	15 100	58 926	7 523	256	4 713	27 602	15 055	175 664	
Total > 0 taxable income	7 637	2 899	2 382	6 873	53 626	17 125	250	4 225	22 675	18 740	136 432	
Total	61 507	13 020	10 998	32 441	189 231	45 590	828	15 030	80 719	47 158	496 522	
Percentage												
Total < 0 taxable income	19.7%	63.0%	52.7%	32.3%	40.5%	45.9%	38.9%	40.5%	37.7%	28.3%	37.1%	
Total = 0 taxable income	67.9%	14.7%	25.6%	46.5%	31.1%	16.5%	30.9%	31.4%	34.2%	31.9%	35.4%	
Total > 0 taxable income	12.4%	22.3%	21.7%	21.2%	28.3%	37.6%	30.2%	28.1%	28.1%	39.7%	27.5%	
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 3.6.8: Companies: Number by main industrial sector and taxable income group, 2004 [percentage of total]

Taxable income groups	2004 [58.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	6.6%	4.4%	3.1%	5.7%	41.6%	11.4%	0.2%	3.3%	16.5%	7.2%	100.0%	
B: = 0	23.8%	1.1%	1.6%	8.6%	33.5%	4.3%	0.1%	2.7%	15.7%	8.6%	100.0%	
C: 0 to 20 000	5.2%	1.5%	1.8%	4.9%	37.4%	7.5%	0.1%	2.5%	14.4%	24.7%	100.0%	
D: 20 001 to 40 000	5.7%	1.7%	2.2%	5.2%	45.0%	10.2%	0.1%	3.1%	17.4%	9.4%	100.0%	
E: 40 000 to 60 000	5.6%	1.7%	1.7%	5.3%	45.9%	11.2%	0.1%	3.4%	17.1%	8.0%	100.0%	
F: 60 001 to 80 000	5.8%	1.8%	1.5%	4.8%	46.2%	12.4%	0.1%	3.1%	17.5%	6.9%	100.0%	
G: 80 001 to 100 000	5.6%	1.7%	1.7%	5.0%	45.3%	12.0%	0.2%	3.0%	17.9%	7.5%	100.0%	
H: 100 001 to 250 000	5.7%	2.6%	1.7%	5.3%	42.3%	13.6%	0.1%	3.1%	17.8%	7.8%	100.0%	
I: 250 001 to 500 000	5.7%	3.3%	1.8%	5.2%	38.3%	16.3%	0.3%	3.2%	18.3%	7.7%	100.0%	
J: 500 001 to 750 000	5.7%	3.2%	1.6%	5.1%	34.1%	19.1%	0.2%	3.7%	19.8%	7.7%	100.0%	
K: 750 001 to 1 000 000	6.3%	3.6%	1.2%	6.0%	32.1%	21.0%	0.3%	3.7%	19.2%	6.7%	100.0%	
L: 1 000 001 to 2 500 000	6.4%	3.5%	1.6%	5.5%	28.7%	24.3%	0.3%	4.3%	18.8%	6.6%	100.0%	
M: 2 500 001 to 5 000 000	7.6%	3.2%	1.4%	5.5%	25.9%	27.1%	0.4%	5.1%	18.3%	5.7%	100.0%	
N: 5 000 001 to 7 500 000	5.7%	2.3%	1.1%	3.2%	28.1%	29.2%	0.9%	5.1%	18.4%	6.0%	100.0%	
O: 7 500 001 to 10 000 000	6.4%	2.8%	1.4%	2.8%	26.4%	29.6%	1.8%	6.2%	15.5%	7.2%	100.0%	
P: 10 000 001 +	4.8%	2.3%	1.2%	2.3%	28.0%	32.9%	2.4%	5.1%	13.3%	7.6%	100.0%	
Total	12.4%	2.6%	2.2%	6.5%	38.1%	9.2%	0.2%	3.0%	16.3%	9.5%	100.0%	
Percentage by sector												
A: < 0	19.7%	63.0%	52.7%	32.3%	40.5%	45.9%	38.9%	40.5%	37.7%	28.3%	37.1%	
B: = 0	67.9%	14.7%	25.6%	46.5%	31.1%	16.5%	30.9%	31.4%	34.2%	31.9%	35.4%	
C: 0 to 20 000	4.1%	5.6%	7.7%	7.2%	9.5%	8.0%	5.4%	8.0%	8.6%	25.2%	9.7%	
D: 20 001 to 40 000	1.4%	2.0%	3.1%	2.4%	3.6%	3.4%	1.8%	3.1%	3.3%	3.0%	3.0%	
E: 40 000 to 60 000	0.9%	1.3%	1.5%	1.6%	2.3%	2.4%	1.6%	2.2%	2.0%	1.6%	1.9%	
F: 60 001 to 80 000	0.6%	0.9%	0.9%	1.0%	1.6%	1.8%	0.8%	1.4%	1.5%	1.0%	1.3%	
G: 80 001 to 100 000	0.5%	0.7%	0.8%	0.8%	1.3%	1.4%	1.2%	1.1%	1.2%	0.9%	1.1%	
H: 100 001 to 250 000	1.8%	4.0%	3.2%	3.3%	4.5%	6.0%	3.4%	4.2%	4.5%	3.3%	4.1%	
I: 250 001 to 500 000	1.0%	2.8%	1.8%	1.8%	2.3%	4.0%	3.5%	2.4%	2.5%	1.8%	2.3%	
J: 500 001 to 750 000	0.5%	1.2%	0.7%	0.8%	0.9%	2.1%	1.1%	1.2%	1.2%	0.8%	1.0%	
K: 750 001 to 1 000 000	0.3%	0.8%	0.3%	0.5%	1.0%	1.4%	1.0%	0.7%	0.7%	0.4%	0.6%	
L: 1 000 001 to 2 500 000	0.7%	1.7%	1.0%	1.1%	1.0%	3.4%	1.9%	1.8%	1.5%	0.9%	1.3%	
M: 2 500 001 to 5 000 000	0.3%	0.6%	0.3%	0.4%	0.3%	1.5%	1.1%	0.9%	0.6%	0.3%	0.5%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.1%	0.1%	0.6%	1.1%	0.3%	0.2%	0.1%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.3%	1.1%	0.2%	0.1%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.3%	0.2%	0.1%	0.3%	1.3%	5.2%	0.6%	0.3%	0.3%	0.4%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.9: Companies: Tax assessed by main industrial sector and taxable income group, 2005

Taxable income groups	2005 [47.4% assessed]											Total tax assessed
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	Total tax assessed	
A: <0	0	0	0	0	0	0	0	0	0	0	31	32
B: =0	3	0	0	0	0	32	0	0	1	4	4	37
C: 0 to 20 000	6	1	1	5	39	6	0	2	13	19	19	87
D: 20 001 to 40 000	8	2	2	6	59	11	0	3	19	18	18	121
E: 40 001 to 60 000	9	2	2	6	64	13	0	3	21	18	18	131
F: 60 001 to 80 000	8	3	2	7	63	14	0	4	21	17	17	131
G: 80 001 to 100 000	9	2	2	7	65	14	0	4	22	18	18	135
H: 100 001 to 250 000	60	19	14	50	444	112	1	26	158	126	126	949
I: 250 001 to 500 000	83	29	19	73	506	179	2	37	233	175	175	1 253
J: 500 001 to 750 000	67	23	16	54	360	166	4	32	184	138	138	976
K: 750 001 to 1 000 000	49	21	13	44	269	154	2	27	152	104	104	785
L: 1 000 001 to 2 500 000	246	86	41	185	1 010	702	11	123	599	451	451	3 208
M: 2 500 001 to 5 000 000	241	75	39	171	879	766	17	145	527	398	398	3 017
N: 5 000 001 to 7 500 000	140	36	24	93	548	505	24	98	321	261	261	1 909
O: 7 500 001 to 10 000 000	99	28	16	73	352	395	19	56	224	172	172	1 335
P: 10 000 001 +	663	247	374	361	11 464	14 849	2 260	6 224	4 746	4 411	4 411	44 935
Total	1 691	575	567	1 133	16 124	17 918	2 340	6 785	7 241	6 359	6 359	59 042

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 3.6.10: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005 [47.4% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	6.8%	1.4%	1.7%	5.3%	45.0%	7.4%	0.1%	2.5%	15.0%	21.6%	100.0%	
D: 20 001 to 40 000	6.7%	1.7%	2.0%	5.2%	49.1%	9.0%	0.1%	2.8%	15.4%	14.7%	100.0%	
E: 40 000 to 60 000	6.5%	1.9%	1.9%	4.8%	48.9%	9.9%	0.2%	2.7%	16.2%	13.8%	100.0%	
F: 60 001 to 80 000	6.1%	1.9%	1.6%	5.0%	48.3%	11.0%	0.1%	3.2%	16.1%	12.7%	100.0%	
G: 80 001 to 100 000	6.4%	1.7%	1.6%	4.8%	48.2%	10.5%	0.1%	3.0%	16.5%	13.6%	100.0%	
H: 100 001 to 250 000	6.4%	2.0%	1.5%	5.3%	46.7%	11.7%	0.1%	2.7%	16.7%	13.2%	100.0%	
I: 250 001 to 500 000	6.7%	2.3%	1.5%	5.8%	40.4%	14.3%	0.1%	3.0%	18.6%	14.0%	100.0%	
J: 500 001 to 750 000	6.9%	2.3%	1.6%	5.6%	36.9%	17.0%	0.4%	3.2%	18.8%	14.2%	100.0%	
K: 750 001 to 1 000 000	6.2%	2.7%	1.6%	5.6%	34.3%	19.6%	0.3%	3.4%	19.3%	13.2%	100.0%	
L: 1 000 001 to 2 500 000	7.7%	2.7%	1.3%	5.8%	31.5%	21.9%	0.3%	3.8%	18.7%	14.1%	100.0%	
M: 2 500 001 to 5 000 000	8.0%	2.5%	1.3%	5.7%	29.1%	25.4%	0.5%	4.8%	17.5%	13.2%	100.0%	
N: 5 000 001 to 7 500 000	7.3%	1.9%	1.2%	4.9%	28.7%	26.5%	1.2%	5.1%	16.8%	13.6%	100.0%	
O: 7 500 001 to 10 000 000	7.4%	2.1%	1.2%	5.5%	26.4%	29.6%	1.5%	4.2%	16.8%	12.9%	100.0%	
P: 10 000 001 +	1.5%	0.6%	0.8%	0.8%	25.5%	33.0%	5.0%	13.9%	10.6%	9.8%	100.0%	
Total	2.9%	1.0%	1.0%	1.9%	27.3%	30.3%	4.0%	11.5%	12.3%	10.8%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.4%	0.2%	0.3%	0.4%	0.2%	0.0%	0.0%	0.0%	0.2%	0.3%	0.1%	
D: 20 001 to 40 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.0%	0.3%	0.3%	0.2%	
E: 40 000 to 60 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
F: 60 001 to 80 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
G: 80 001 to 100 000	0.5%	0.4%	0.4%	0.6%	0.4%	0.1%	0.0%	0.1%	0.3%	0.3%	0.2%	
H: 100 001 to 250 000	3.6%	3.3%	2.6%	4.4%	2.8%	0.6%	0.0%	0.4%	2.2%	2.0%	1.6%	
I: 250 001 to 500 000	4.9%	5.0%	3.4%	6.4%	3.1%	1.0%	0.1%	0.5%	3.2%	2.7%	2.1%	
J: 500 001 to 750 000	4.0%	4.0%	2.8%	4.8%	2.2%	0.9%	0.2%	0.5%	2.5%	2.2%	1.7%	
K: 750 001 to 1 000 000	2.9%	3.7%	2.3%	3.9%	1.7%	0.9%	0.1%	0.4%	2.1%	1.6%	1.3%	
L: 1 000 001 to 2 500 000	14.5%	14.9%	7.2%	16.3%	6.3%	3.9%	0.5%	1.8%	8.3%	7.1%	5.4%	
M: 2 500 001 to 5 000 000	14.2%	13.1%	6.9%	15.1%	5.5%	4.3%	0.7%	2.1%	7.3%	6.3%	5.1%	
N: 5 000 001 to 7 500 000	8.3%	6.3%	4.2%	8.2%	3.4%	2.8%	1.0%	1.4%	4.4%	4.1%	3.2%	
O: 7 500 001 to 10 000 000	5.8%	4.8%	2.9%	6.4%	2.2%	2.2%	0.8%	0.8%	3.1%	2.7%	2.3%	
P: 10 000 001 +	39.2%	43.0%	66.0%	31.8%	71.1%	82.9%	96.6%	91.7%	65.5%	69.4%	76.1%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.11: Companies: Number by main industrial sector and taxable income group, 2005

Taxable income groups	2005 [47.4% assessed]										Total number of taxpayers
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other	
Number											
A: < 0	12 533	7 648	5 071	9 657	68 503	17 814	296	5 676	26 869	11 350	165 417
B: = 0	45 641	1 740	2 928	16 954	53 222	6 095	230	4 712	25 177	14 631	171 330
C: 0 to 20 000	2 900	572	759	2 315	17 007	2 967	44	1 041	6 100	10 576	44 281
D: 20 001 to 40 000	983	250	312	822	6 845	1 428	13	443	2 338	1 218	14 652
E: 40 000 to 60 000	629	182	181	488	4 415	985	18	271	1 568	712	9 449
F: 60 001 to 80 000	418	140	111	368	3 106	796	8	230	1 118	454	6 749
G: 80 001 to 100 000	351	98	87	275	2 483	602	4	176	926	392	5 394
H: 100 001 to 250 000	1 317	443	338	1 133	9 441	2 536	23	602	3 592	1 470	20 895
I: 250 001 to 500 000	794	284	184	708	4 831	1 707	20	355	2 210	881	11 974
J: 500 001 to 750 000	364	127	87	297	1 974	909	18	174	1 006	390	5 346
K: 750 001 to 1 000 000	188	83	49	170	1 041	588	10	104	579	213	3 025
L: 1 000 001 to 2 500 000	514	186	89	396	2 185	1 509	24	256	1 283	439	6 881
M: 2 500 001 to 5 000 000	224	73	40	165	833	735	14	138	515	142	2 879
N: 5 000 001 to 7 500 000	74	21	13	49	297	281	13	54	180	64	1 046
O: 7 500 001 to 10 000 000	38	11	6	28	137	155	7	21	89	28	520
P: 10 000 001 +	79	27	23	59	486	499	28	113	229	132	1 675
Total	67 047	11 885	10 278	33 884	176 806	39 606	770	14 366	73 779	43 092	471 513
Total < 0 taxable income	12 533	7 648	5 071	9 657	68 503	17 814	296	5 676	26 869	11 350	165 417
Total = 0 taxable income	45 641	1 740	2 928	16 954	53 222	6 095	230	4 712	25 177	14 631	171 330
Total > 0 taxable income	8 873	2 497	2 279	7 273	55 081	15 697	244	3 978	21 733	17 111	134 766
Total	67 047	11 885	10 278	33 884	176 806	39 606	770	14 366	73 779	43 092	471 513
Percentage											
Total < 0 taxable income	18.7%	64.4%	49.3%	28.5%	38.7%	45.0%	38.4%	39.5%	36.4%	26.3%	35.1%
Total = 0 taxable income	68.1%	14.6%	28.5%	50.0%	30.1%	15.4%	29.9%	32.8%	34.1%	34.0%	36.3%
Total > 0 taxable income	13.2%	21.0%	22.2%	21.5%	31.2%	39.6%	31.7%	27.7%	29.5%	39.7%	28.6%
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 3.6.12: Companies: Number by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005 [47.4% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	7.6%	4.6%	3.1%	5.8%	41.4%	10.8%	0.2%	3.4%	16.2%	6.9%	100.0%	
B: = 0	26.6%	1.0%	1.7%	9.9%	31.1%	3.6%	0.1%	2.8%	14.7%	8.5%	100.0%	
C: 0 to 20 000	6.5%	1.3%	1.7%	5.2%	38.4%	6.7%	0.1%	2.4%	13.8%	23.9%	100.0%	
D: 20 001 to 40 000	6.7%	1.7%	2.1%	5.6%	46.7%	9.7%	0.1%	3.0%	16.0%	8.3%	100.0%	
E: 40 000 to 60 000	6.7%	1.9%	1.9%	5.2%	46.7%	10.4%	0.2%	2.9%	16.6%	7.5%	100.0%	
F: 60 001 to 80 000	6.2%	2.1%	1.6%	5.5%	46.0%	11.8%	0.1%	3.4%	16.6%	6.7%	100.0%	
G: 80 001 to 100 000	6.5%	1.8%	1.6%	5.1%	46.0%	11.2%	0.1%	3.3%	17.2%	7.3%	100.0%	
H: 100 001 to 250 000	6.3%	2.1%	1.6%	5.4%	45.2%	12.1%	0.1%	2.9%	17.2%	7.0%	100.0%	
I: 250 001 to 500 000	6.6%	2.4%	1.5%	5.9%	40.3%	14.3%	0.2%	3.0%	18.5%	7.4%	100.0%	
J: 500 001 to 750 000	6.8%	2.4%	1.6%	5.6%	36.9%	17.0%	0.3%	3.3%	18.8%	7.3%	100.0%	
K: 750 001 to 1 000 000	6.2%	2.7%	1.6%	5.6%	34.4%	19.4%	0.3%	3.4%	19.1%	7.0%	100.0%	
L: 1 000 001 to 2 500 000	7.5%	2.7%	1.3%	5.8%	31.8%	21.9%	0.3%	3.7%	18.6%	6.4%	100.0%	
M: 2 500 001 to 5 000 000	7.8%	2.5%	1.4%	5.7%	28.9%	25.5%	0.5%	4.8%	17.9%	4.9%	100.0%	
N: 5 000 001 to 7 500 000	7.1%	2.0%	1.2%	4.7%	28.4%	26.9%	1.2%	5.2%	17.2%	6.1%	100.0%	
O: 7 500 001 to 10 000 000	7.3%	2.1%	1.2%	5.4%	26.3%	29.8%	1.3%	4.0%	17.1%	5.4%	100.0%	
P: 10 000 001 +	4.7%	1.6%	1.4%	3.5%	29.0%	29.8%	1.7%	6.7%	13.7%	7.9%	100.0%	
Total	14.2%	2.5%	2.2%	7.2%	37.5%	8.4%	0.2%	3.0%	15.6%	9.1%	100.0%	
Percentage by sector												
A: < 0	18.7%	64.4%	49.3%	28.5%	38.7%	45.0%	38.4%	39.5%	36.4%	26.3%	35.1%	
B: = 0	68.1%	14.6%	28.5%	50.0%	30.1%	15.4%	29.9%	32.8%	34.1%	34.0%	36.3%	
C: 0 to 20 000	4.3%	4.8%	7.4%	6.8%	9.6%	7.5%	5.7%	7.2%	8.3%	24.5%	9.4%	
D: 20 001 to 40 000	1.5%	2.1%	3.0%	2.4%	3.9%	3.6%	1.7%	3.1%	3.2%	2.8%	3.1%	
E: 40 000 to 60 000	0.9%	1.5%	1.8%	1.4%	2.5%	2.5%	2.3%	1.9%	2.1%	1.7%	2.0%	
F: 60 001 to 80 000	0.6%	1.2%	1.1%	1.1%	1.8%	2.0%	1.0%	1.6%	1.5%	1.1%	1.4%	
G: 80 001 to 100 000	0.5%	0.8%	0.8%	0.8%	1.4%	1.5%	0.5%	1.2%	1.3%	0.9%	1.1%	
H: 100 001 to 250 000	2.0%	3.7%	3.3%	3.3%	5.3%	6.4%	3.0%	4.2%	4.9%	3.4%	4.4%	
I: 250 001 to 500 000	1.2%	2.4%	1.8%	2.1%	2.7%	4.3%	2.6%	2.5%	3.0%	2.0%	2.5%	
J: 500 001 to 750 000	0.5%	1.1%	0.8%	0.9%	1.1%	2.3%	2.3%	1.2%	1.4%	0.9%	1.1%	
K: 750 001 to 1 000 000	0.3%	0.7%	0.5%	0.5%	0.6%	1.5%	1.3%	0.7%	0.8%	0.5%	0.6%	
L: 1 000 001 to 2 500 000	0.8%	1.6%	0.9%	1.2%	1.2%	3.8%	3.1%	1.8%	1.7%	1.0%	1.5%	
M: 2 500 001 to 5 000 000	0.3%	0.6%	0.4%	0.5%	0.5%	1.9%	1.8%	1.0%	0.7%	0.3%	0.6%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.1%	0.2%	0.7%	1.7%	0.4%	0.2%	0.1%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.9%	0.1%	0.1%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.2%	0.2%	0.2%	0.3%	1.3%	3.6%	0.8%	0.3%	0.3%	0.4%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.13: Companies: Tax assessed by main industrial sector and taxable income group, 2006

Taxable income groups	2006 [29.0% assessed]										Total tax assessed	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
R million												
A: < 0	0	0	0	0	0	0	0	0	0	0	0	2
B: = 0	3	0	0	0	0	3	0	0	1	4	0	8
C: 0 to 20 000	7	1	1	2	20	2	0	1	6	14	1	45
D: 20 001 to 40 000	11	1	1	3	32	4	0	1	8	15	1	67
E: 40 001 to 60 000	13	1	1	3	37	5	0	2	11	17	2	77
F: 60 001 to 80 000	14	1	1	4	38	7	0	2	11	18	2	82
G: 80 001 to 100 000	13	1	1	3	39	7	0	2	11	17	2	83
H: 100 001 to 250 000	105	11	8	29	278	58	1	13	89	139	1	626
I: 250 001 to 500 000	152	14	11	42	342	101	1	20	134	202	2	868
J: 500 001 to 750 000	124	9	9	36	247	91	1	16	120	162	1	691
K: 750 001 to 1 000 000	103	9	7	31	190	79	1	16	91	136	1	561
L: 1 000 001 to 2 500 000	397	48	32	136	699	386	2	61	376	503	2	2 243
M: 2 500 001 to 5 000 000	382	34	17	108	574	422	9	58	313	461	6	1 996
N: 5 000 001 to 7 500 000	178	17	12	63	302	271	6	32	192	241	3	1 136
O: 7 500 001 to 10 000 000	131	18	5	60	214	173	1	23	171	170	1	834
P: 10 000 001 +	422	115	34	132	2 469	1 826	413	4 563	705	1 447	1	11 705
Total	2 056	281	141	653	5 482	3 436	434	4 810	2 239	3 548	1 447	21 024

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

Taxable income groups	2006 [29.0% assessed]										Total tax assessed	
	Agriculture, forestry and fishing	Agencies and other services	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other			
Percentage by income group												
C: 0 to 20 000	15.6%	1.2%	1.4%	3.7%	43.8%	5.3%	0.1%	1.9%	12.3%	30.2%	100.0%	
D: 20 001 to 40 000	16.1%	1.7%	1.5%	4.5%	48.5%	6.3%	0.1%	2.1%	12.5%	22.9%	100.0%	
E: 40 000 to 60 000	16.9%	1.5%	1.5%	4.3%	47.6%	6.9%	0.0%	2.2%	13.7%	22.1%	100.0%	
F: 60 001 to 80 000	16.8%	1.6%	1.4%	4.5%	46.0%	8.0%	0.0%	2.2%	13.9%	22.4%	100.0%	
G: 80 001 to 100 000	15.4%	1.5%	1.5%	3.8%	47.3%	8.7%	0.0%	2.8%	13.8%	20.5%	100.0%	
H: 100 001 to 250 000	16.8%	1.8%	1.3%	4.6%	44.4%	9.3%	0.1%	2.1%	14.3%	22.2%	100.0%	
I: 250 001 to 500 000	17.5%	1.7%	1.2%	4.8%	39.5%	11.6%	0.1%	2.3%	15.5%	23.3%	100.0%	
J: 500 001 to 750 000	18.0%	1.3%	1.3%	5.3%	35.7%	13.2%	0.2%	2.3%	17.3%	23.4%	100.0%	
K: 750 001 to 1 000 000	18.4%	1.6%	1.3%	5.5%	33.9%	14.2%	0.1%	2.9%	16.3%	24.3%	100.0%	
L: 1 000 001 to 2 500 000	17.7%	2.1%	1.4%	6.1%	31.2%	17.2%	0.1%	2.7%	16.7%	22.4%	100.0%	
M: 2 500 001 to 5 000 000	19.1%	1.7%	0.8%	5.4%	28.7%	21.2%	0.4%	2.9%	15.7%	23.1%	100.0%	
N: 5 000 001 to 7 500 000	15.7%	1.5%	1.1%	5.6%	26.6%	23.9%	0.5%	2.8%	16.9%	21.2%	100.0%	
O: 7 500 001 to 10 000 000	15.7%	2.2%	0.6%	7.2%	25.7%	20.7%	0.1%	2.7%	20.5%	20.3%	100.0%	
P: 10 000 001 +	3.6%	1.0%	0.3%	1.1%	21.1%	15.6%	3.5%	39.0%	6.0%	12.4%	100.0%	
Total	9.8%	1.3%	0.7%	3.1%	26.1%	16.3%	2.1%	22.9%	10.7%	16.9%	100.0%	
Percentage by sector												
C: 0 to 20 000	0.3%	0.2%	0.5%	0.3%	0.4%	0.1%	0.0%	0.0%	0.2%	0.4%	0.2%	
D: 20 001 to 40 000	0.5%	0.4%	0.7%	0.5%	0.6%	0.1%	0.0%	0.0%	0.4%	0.4%	0.3%	
E: 40 000 to 60 000	0.6%	0.4%	0.8%	0.5%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
F: 60 001 to 80 000	0.7%	0.5%	0.8%	0.6%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
G: 80 001 to 100 000	0.6%	0.5%	0.9%	0.5%	0.7%	0.2%	0.0%	0.0%	0.5%	0.5%	0.4%	
H: 100 001 to 250 000	5.1%	4.0%	5.7%	4.4%	5.1%	1.7%	0.2%	0.3%	4.0%	3.9%	3.0%	
I: 250 001 to 500 000	7.4%	5.1%	7.7%	6.4%	6.2%	2.9%	0.3%	0.4%	6.0%	5.7%	4.1%	
J: 500 001 to 750 000	6.0%	3.3%	6.3%	5.6%	4.5%	2.7%	0.3%	0.3%	5.3%	4.6%	3.3%	
K: 750 001 to 1 000 000	5.0%	3.1%	5.3%	4.7%	3.5%	2.3%	0.1%	0.3%	4.1%	3.8%	2.7%	
L: 1 000 001 to 2 500 000	19.3%	17.0%	23.0%	20.9%	12.8%	11.2%	0.5%	1.3%	16.8%	14.2%	10.7%	
M: 2 500 001 to 5 000 000	18.6%	11.9%	11.9%	16.6%	10.5%	12.3%	2.0%	1.2%	14.0%	13.0%	9.5%	
N: 5 000 001 to 7 500 000	8.7%	6.2%	8.7%	9.7%	5.5%	7.9%	1.3%	0.7%	8.6%	6.8%	5.4%	
O: 7 500 001 to 10 000 000	6.4%	6.6%	3.3%	9.2%	3.9%	5.0%	0.1%	0.5%	7.6%	4.8%	4.0%	
P: 10 000 001 +	20.5%	40.9%	24.4%	20.3%	45.0%	53.1%	95.1%	94.9%	31.5%	40.8%	55.7%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 3.6.15: Companies: Number by main industrial sector and taxable income group, 2006

Taxable income groups	2006 [29.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing ¹	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Number												
A: < 0	16 646	3 888	2 576	4 912	36 805	8 414	104	2 832	13 860	5 665	95 702	
B: = 0	38 094	904	1 926	10 395	30 238	3 322	103	2 843	15 220	6 613	109 658	
C: 0 to 20 000	5 169	335	446	1 164	9 806	1 517	28	622	3 393	5 365	27 845	
D: 20 001 to 40 000	1 858	182	176	610	4 329	808	9	254	1 553	771	10 550	
E: 40 000 to 60 000	1 184	92	112	316	2 756	515	3	175	949	380	6 482	
F: 60 001 to 80 000	847	78	67	237	2 012	445	4	118	699	282	4 789	
G: 80 001 to 100 000	634	58	65	175	1 607	361	-	105	557	201	3 763	
H: 100 001 to 250 000	2 691	293	217	764	6 294	1 524	19	370	2 259	864	15 295	
I: 250 001 to 500 000	1 613	157	118	444	3 435	1 041	15	212	1 425	534	8 994	
J: 500 001 to 750 000	712	53	50	209	1 397	522	8	90	675	217	3 933	
K: 750 001 to 1 000 000	406	35	30	123	753	316	2	66	362	130	2 223	
L: 1 000 001 to 2 500 000	868	107	76	298	1 563	824	7	139	826	238	4 946	
M: 2 500 001 to 5 000 000	378	35	17	104	569	416	6	55	305	74	1 959	
N: 5 000 001 to 7 500 000	99	10	7	36	169	150	3	17	109	35	635	
O: 7 500 001 to 10 000 000	52	7	2	23	84	68	1	9	68	15	329	
P: 10 000 001 +	76	14	7	29	194	163	8	46	91	50	678	
Total	71 327	6 248	5 892	19 839	102 011	20 406	320	7 953	42 351	21 434	297 781	
Total < 0 taxable income	16 646	3 888	2 576	4 912	36 805	8 414	104	2 832	13 860	5 665	95 702	
Total = 0 taxable income	38 094	904	1 926	10 395	30 238	3 322	103	2 843	15 220	6 613	109 658	
Total > 0 taxable income	16 587	1 456	1 390	4 532	34 968	8 670	113	2 278	13 271	9 156	92 421	
Total	71 327	6 248	5 892	19 839	102 011	20 406	320	7 953	42 351	21 434	297 781	
Percentage												
Total < 0 taxable income	23.3%	62.2%	43.7%	24.8%	36.1%	41.2%	32.5%	35.6%	32.7%	26.4%	32.1%	
Total = 0 taxable income	53.4%	14.5%	32.7%	52.4%	29.6%	16.3%	32.2%	35.7%	35.9%	30.9%	36.8%	
Total > 0 taxable income	23.3%	23.3%	23.6%	22.8%	34.3%	42.5%	35.3%	28.6%	31.3%	42.7%	31.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

Table 3.6.16: Companies: Number by main industrial sector and taxable income group, 2006 [percentage of total]

Taxable income groups	2006 [29.0% assessed]										Total number of taxpayers	
	Agencies and other services	Agriculture, forestry and fishing	Catering and accommodation	Construction	Financing, insurance, real estate and business services	Manufacturing	Mining and quarrying	Transport, storage and communications	Wholesale and retail trade	Other		
Percentage by income group												
A: < 0	17.4%	4.1%	2.7%	5.1%	36.5%	8.8%	0.1%	3.0%	14.5%	5.9%	100.0%	
B: = 0	34.7%	0.8%	1.8%	9.5%	27.6%	3.0%	0.1%	2.6%	13.9%	6.0%	100.0%	
C: 0 to 20 000	18.6%	1.2%	1.6%	4.2%	35.2%	5.4%	0.1%	2.2%	12.2%	19.3%	100.0%	
D: 20 001 to 40 000	17.6%	1.7%	1.7%	5.8%	41.0%	7.7%	0.1%	2.4%	14.7%	7.3%	100.0%	
E: 40 001 to 60 000	18.3%	1.4%	1.7%	4.9%	42.5%	7.9%	0.0%	2.7%	14.6%	5.9%	100.0%	
F: 60 001 to 80 000	17.7%	1.6%	1.4%	4.9%	42.0%	9.3%	0.1%	2.5%	14.6%	5.9%	100.0%	
G: 80 001 to 100 000	16.8%	1.5%	1.7%	4.7%	42.7%	9.6%	0.0%	2.8%	14.8%	5.3%	100.0%	
H: 100 001 to 250 000	17.6%	1.9%	1.4%	5.0%	41.2%	10.0%	0.1%	2.4%	14.8%	5.6%	100.0%	
I: 250 001 to 500 000	17.9%	1.7%	1.3%	4.9%	38.2%	11.6%	0.2%	2.4%	15.8%	5.9%	100.0%	
J: 500 001 to 750 000	18.1%	1.3%	1.3%	5.3%	35.5%	13.3%	0.2%	2.3%	17.2%	5.5%	100.0%	
K: 750 001 to 1 000 000	18.3%	1.6%	1.3%	5.5%	33.9%	14.2%	0.1%	3.0%	16.3%	5.8%	100.0%	
L: 1 000 001 to 2 500 000	17.5%	2.2%	1.5%	6.0%	31.6%	16.7%	0.1%	2.8%	16.7%	4.8%	100.0%	
M: 2 500 001 to 5 000 000	19.3%	1.8%	0.9%	5.3%	29.0%	21.2%	0.3%	2.8%	15.6%	3.8%	100.0%	
N: 5 000 001 to 7 500 000	15.6%	1.6%	1.1%	5.7%	26.6%	23.6%	0.5%	2.7%	17.2%	5.5%	100.0%	
O: 7 500 001 to 10 000 000	15.8%	2.1%	0.6%	7.0%	25.5%	20.7%	0.3%	2.7%	20.7%	4.6%	100.0%	
P: 10 000 001 +	11.2%	2.1%	1.0%	4.3%	28.6%	24.0%	1.2%	6.8%	13.4%	7.4%	100.0%	
Total	24.0%	2.1%	2.0%	6.7%	34.3%	6.9%	0.1%	2.7%	14.2%	7.2%	100.0%	
Percentage by sector												
A: < 0	23.3%	62.2%	43.7%	24.8%	36.1%	41.2%	32.5%	35.6%	32.7%	26.4%	32.1%	
B: = 0	53.4%	14.5%	32.7%	52.4%	29.6%	16.3%	32.2%	35.7%	35.9%	30.9%	36.8%	
C: 0 to 20 000	7.2%	5.4%	7.6%	5.9%	9.6%	7.4%	8.8%	7.8%	8.0%	25.0%	9.4%	
D: 20 001 to 40 000	2.6%	2.9%	3.0%	3.1%	4.2%	4.0%	2.8%	3.2%	3.7%	3.6%	3.5%	
E: 40 001 to 60 000	1.7%	1.5%	1.9%	1.6%	2.7%	2.5%	0.9%	2.2%	2.2%	1.8%	2.2%	
F: 60 001 to 80 000	1.2%	1.2%	1.1%	1.2%	2.0%	2.2%	1.3%	1.5%	1.7%	1.3%	1.6%	
G: 80 001 to 100 000	0.9%	0.9%	1.1%	0.9%	1.6%	1.8%	0.0%	1.3%	1.3%	0.9%	1.3%	
H: 100 001 to 250 000	3.8%	4.7%	3.7%	3.9%	6.2%	7.5%	5.9%	4.7%	5.3%	4.0%	5.1%	
I: 250 001 to 500 000	2.3%	2.5%	2.0%	2.2%	3.4%	5.1%	4.7%	2.7%	3.4%	2.5%	3.0%	
J: 500 001 to 750 000	1.0%	0.8%	0.8%	1.1%	1.4%	2.6%	2.5%	1.1%	1.6%	1.0%	1.3%	
K: 750 001 to 1 000 000	0.6%	0.6%	0.5%	0.6%	0.7%	1.5%	0.6%	0.8%	0.9%	0.6%	0.7%	
L: 1 000 001 to 2 500 000	1.2%	1.7%	1.3%	1.5%	1.5%	4.0%	2.2%	1.7%	2.0%	1.1%	1.7%	
M: 2 500 001 to 5 000 000	0.5%	0.6%	0.3%	0.5%	0.6%	2.0%	1.9%	0.7%	0.7%	0.3%	0.7%	
N: 5 000 001 to 7 500 000	0.1%	0.2%	0.1%	0.2%	0.2%	0.7%	0.9%	0.2%	0.3%	0.2%	0.2%	
O: 7 500 001 to 10 000 000	0.1%	0.1%	0.0%	0.1%	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%	0.1%	
P: 10 000 001 +	0.1%	0.2%	0.1%	0.1%	0.2%	0.8%	2.5%	0.6%	0.2%	0.2%	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%	

4

Value-added tax

Introduction

Value-added tax (VAT) is levied at a standard rate of 14 percent by registered vendors on most goods and services subject to certain exemptions, exceptions 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.

This chapter gives an overview of:

- Number of registered VAT vendors
- Domestic VAT: Payments and refunds
- Turnover
- The debate around current VAT concessions.

Number of registered VAT vendors

The number of vendors registered for VAT shows a steady increase of 8 percent per year over the past five years. (See table 4.1.)

Table 4.1: Number of registered VAT vendors, 2002/03 – 2007/08

Number	Registered ¹	Active vendors	Percentage of registered
2002/03	506 098	487 736	96.4%
2003/04	536 281	507 203	94.6%
2004/05	578 138	530 865	91.8%
2005/06	633 703	618 417	97.6%
2006/07	677 153		
2007/08	745 487		

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

Table 4.1.1¹ and table 4.1.2 show the number of vendors, payments and refunds per sector. The largest number of VAT vendors in 2005/06 was in the financing, insurance, real estate and business services sector (32.5 percent), followed by the agriculture, forestry and fishing (12.9 percent) and the retail trade (10.4 percent) sectors.

¹ Tables numbered in italics are included at the end of the chapter.

Companies in the mining and quarrying sector constitute 0.5 percent of the number of vendors and 3.8 percent of the total gross VAT payments for 2005/06, 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 2005/06, totalling R37.9 billion (29.1 percent).

By payment category

The requirement for monthly VAT payments applies primarily to larger vendors with taxable supplies (turnover) in excess of R30 million per year.

Around 90 percent of vendors submit returns on a bi-monthly basis (see *table 4.2.1*). *Tables 4.2.2 to 4.2.5* provide a breakdown of the various sectors' payments and refunds for the different payment periods.

By type of enterprise

Corporations (companies and close corporations) formed the bulk of VAT vendors in 2005/06 (66.3 percent in 2005/06), followed by individuals – sole proprietors (23.9 percent). Corporations accounted for 89.3 percent of gross domestic VAT collections. (See *table 4.3.1*.)

Turnover

For 2006/07, 47.1 percent of VAT vendors registered voluntarily; this means they had an annual turnover of less than R300 000. About 67 percent of VAT vendors had a turnover of R1 million or less, accounting for 1.6 percent of net domestic VAT collections. The top 5 percent of VAT vendors had an annual turnover in excess of R14 million and accounted for 73 percent of the total net domestic VAT collections. It should be noted that less than 1 percent of vendors had an annual turnover greater than R100 million and this category accounted for 44 percent of the net domestic VAT collections. (See *table 4.4.1*.)

Current VAT concessions

Based on the 2005/06 Income and Expenditure Survey (IES)² the poorest 10 percent of households spend on average 34.9 percent of their income on food, beverages and tobacco as opposed to 8 percent for the top 10 percent of high-income households. (See *table 4.5.1*.) The zero-rating of 19 basic foodstuffs and illuminating paraffin was intended to alleviate the impact of VAT on the poor. The basic food items are: brown bread, maize meal, samp, mealie rice, dried mealies, dried beans, lentils, pilchards, milk powder, dairy powder blend, rice, fresh vegetables, fresh fruit, vegetable oil, milk, cultured milk, brown wheaten meal, eggs, legumes and pulses³.

- *Bread and cereals* account for 27.8 percent of the poorest 10 percent of household expenditure on food, beverages and tobacco. The corresponding figure for the top 10 percent of households is 10 percent and 18.9 percent for all households. (See *table 4.5.2*.)
- *Meat* accounts for 19.8 percent of the poorest 10 percent of household expenditure on food, beverages and tobacco. The corresponding figure for the top 10 percent of households is 21.3 percent and 22.8 percent for all households.
- *Vegetables* account for 11.7 percent of the poorest 10 percent of household expenditure on food, beverages and tobacco. The corresponding figure for the top 10 percent of households is 7.5 percent and 9 percent for all households.
- *Milk, cheese and eggs* account for 8 percent of the poorest 10 percent of household expenditure on food, beverages and tobacco. The corresponding figure for the top 10 percent of households is 10 percent and 9 percent for all households.

2. *Statistics South Africa.*

3. *Value-Added Tax Act (1991), Schedule 2, Part B.*

While the VAT zero-rating of basic foodstuffs (and paraffin) is targeted to assist the poor, higher income households also benefit from these concessions. As the non-poor spend significantly more on food, high income households receive greater VAT relief in rand terms. The Katz Commission found that the highest income households benefit approximately six times more in monetary terms than the poorest households. The zero-rating reduces the VAT burden of the poorest households by about 18 percent, compared to a 6 percent reduction for the highest income groups. However, of the total estimated revenue forgone due to the zero-rating, only about a third benefits households in the bottom half of the income distribution⁴.

Impact of VAT zero-ratings

Further, empirical evidence based on household spending patterns suggests that existing VAT zero-ratings and exemptions, almost in all cases, confer substantially more benefits on higher income than on lower income groups. There are very few concessionary items where the absolute spending by lower income expenditure groups exceeds that of higher income expenditure groups. This is particularly true of some "basic foodstuff" items where the share of expenditure by the low income expenditure quintiles is relatively low, given the pattern of income inequality in South Africa⁵.

Table 4.5.3 indicates that the bottom 50 percent of households based on income, account for only 31.9 percent of the total expenditure on food, beverages and tobacco. The top 20 percent of households based on income, account for 37.8 percent of total expenditure on food, beverages and tobacco.

With the exception of maize meal, bread flour and maize rice, the savings derived by higher income groups from current zero-ratings are generally substantially higher than those enjoyed by lower income groups. In absolute terms the total savings from current VAT concessions enjoyed by the high and very high expenditure groups are estimated to have exceeded that accruing to the very low and low expenditure groups by almost R2 825 million in 2006⁶. It should be noted that suppliers of maize meal and fresh milk benefit more from the current zero-rating than consumers, whereas the bulk of the zero-rating benefits in respect of rice and brown bread accrue to consumers.

Efficacy of VAT zero-ratings

It needs to be noted, however, that revenue lost through zero-rating has to be made up elsewhere, most probably through a higher VAT standard rate or higher personal income taxes.

Arguments in favour of VAT zero-rating are based on the assumption that it results in lower absolute and relative prices of zero-rated goods than would have been obtained otherwise. But it is unrealistic to assume that the full benefit of zero-rating will accrue to the consumer in the form of lower prices. The extent of the price change will depend on the market structure and the relevant price elasticities of supply and demand. Even when the differential tax treatment of goods has significant immediate effects on relative prices, these effects normally diminish over time as shifts in demand from taxed goods to non-taxed substitutes tend to raise the prices of non-taxed goods. Also, a significant number of poor consumers purchase their basic necessities from informal businesses that are not VAT vendors or businesses that are subject to limited competition. This is true especially in rural areas, but also applies to urban informal settlements where consumers effectively have limited alternative sources of supply. In such cases the benefits of a VAT zero-rating are unlikely to be passed on to consumers. A prime example is paraffin, where very little of the VAT zero-rating benefit has been passed on to the poor despite the subsequent price regulation measures - the nationally prescribed maximum retail price.

Implications for tax compliance and administration

Differentiated VAT rates involve an increase in compliance costs for businesses, particularly small businesses. A firm that deals in products with different rates, for example, a grocer that sells zero-rated milk along with standard rated soft drinks, has to keep separate accounts for the different rated items. International experience indicates that firms with multiple-rate outputs have up to double the compliance costs of firms with single-rate outputs⁷.

4. *Katz Commission: Interim Report of the Commission of Inquiry into certain aspects of the Tax Structure of South Africa (1994) pg 113*

5. *National Treasury: The VAT Treatment of Merit Goods and Services (2007) pg 115.*

6. *Ibid.*

7. *Crossen S.: VAT in South Africa: Single, Dual or Multiple Rate Structure? (1999) pg. 8.*

It is apparent that relief through VAT zero-rating assists the poor modestly in absolute rand terms, while benefiting the non-poor by substantially greater amounts. There are compelling arguments against further VAT zero-rating of goods in a context where expenditure programmes can provide effective relief from poverty and where such programmes are under-funded or not appropriately targeted.

The impact of VAT on the poor should be considered alongside other components of public expenditure and other forms of tax, most notably the income tax system which is in its design infinitely more suited to address the distributional objectives of government. Further attempts to provide relief to the poor through VAT exemptions and zero-ratings are likely to be both unsound in terms of tax policy and ineffective in terms of social policy. Instead of trying to amend and distort the VAT system, its strengths should be used to generate revenue that will enable the government to help the poor in more effective ways, such as targeted expenditure programmes in the form of social grants. This would be a more positive approach than manipulating VAT to the point where its merits as a revenue-productive, neutral tax instrument are eroded⁸.

8. *Tait A.: Value-Added Tax: International Practice and Problems, IMF (1991) pg. 44*

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Table 4.1.1: Domestic VAT: Payments and refunds by sector, 2002/03 – 2005/06

Sector	2002/03			2003/04			2004/05			2005/06		
	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	33 727	6 025	-4 470	35 994	7 306	-4 283	37 316	8 161	-4 579	43 040	10 652	-5 378
Agriculture, forestry and fishing	75 253	4 143	-4 236	75 957	3 891	-4 436	76 389	4 155	-4 768	80 028	5 412	-6 113
Bricks, ceramic, glass, cement and similar products	1 772	409	-119	1 785	488	-129	1 936	548	-229	2 448	723	-345
Catering and accommodation	15 853	1 235	-202	16 416	1 371	-297	17 267	1 555	-356	20 545	2 001	-462
Chemicals and chemical, rubber and plastic products	4 349	2 337	-1 364	4 443	2 503	-1 351	4 538	2 599	-1 258	4 885	2 787	-1 237
Clothing and footwear	2 319	495	-193	2 302	615	-143	2 293	636	-140	2 360	619	-80
Coal and petroleum products	568	547	-831	573	1 071	-1 273	603	1 713	-2 033	761	2 870	-2 767
Construction	32 535	3 224	-1 037	35 349	3 797	-1 060	37 664	4 574	-1 379	47 785	6 901	-1 930
Educational services	1 863	165	-93	2 035	221	-193	2 122	269	-170	2 474	309	-139
Electricity, gas and water	818	2 608	-182	885	2 502	-150	925	2 395	-110	1 117	2 123	-546
Financing, insurance, real estate and business services	134 605	21 626	-7 097	144 616	25 101	-7 719	158 250	29 456	-8 959	201 012	37 909	-13 125
Food, drink and tobacco	4 090	4 193	-1 720	4 091	4 419	-1 516	4 237	5 443	-1 435	4 805	5 884	-1 455
Leather, leather goods and fur (excl. footwear and clothing)	374	105	-97	369	108	-66	384	114	-88	396	96	-59
Long term insurance	508	1 599	-418	427	1 578	-462	428	1 432	-741	625	883	-1 372
Machinery and related items	9 414	2 571	-1 012	9 559	2 824	-848	9 835	3 054	-874	10 749	3 438	-1 172
Medical, dental and other health and veterinary services	16 585	2 135	-261	16 808	2 452	-160	16 973	2 800	-138	17 908	3 336	-198
Metal	8 159	2 626	-2 148	8 166	2 643	-2 587	8 316	3 546	-2 624	8 945	3 558	-4 272
Mining and quarrying	2 341	2 276	-8 869	2 427	2 430	-10 012	2 572	2 686	-9 757	3 113	5 005	-14 168
Other manufacturing industries	3 505	703	-1 174	3 576	832	-989	3 711	945	-1 034	4 164	1 074	-1 384
Paper, printing and publishing	4 597	1 445	-410	4 646	1 561	-406	4 841	1 706	-467	5 258	2 011	-494
Personal and household services	3 900	265	-24	4 041	287	-29	4 313	344	-32	5 236	403	-48
Recreation and cultural services	3 839	829	-215	3 938	895	-225	4 091	934	-284	4 579	1 237	-243
Research and scientific institutes	536	131	-106	557	176	-104	596	149	-127	709	301	-74
Retail trade	57 874	5 263	-2 343	58 314	6 183	-2 104	58 976	6 947	-2 470	64 581	8 548	-2 758
Scientific, optical and similar equipment	768	153	-120	773	209	-89	798	187	-106	870	237	-91
Social and related community services	2 436	174	-176	2 476	180	-217	2 549	212	-224	2 776	260	-211
Specialised repair services	10 783	707	-504	10 858	739	-215	10 940	871	-172	11 606	1 050	-141
Textiles	1 532	522	-282	1 574	590	-185	1 594	598	-181	1 687	568	-231
Transport equipment	1 065	213	-274	1 107	228	-262	1 203	262	-289	1 444	364	-291
Transport, storage and communications	14 973	5 977	-3 907	15 299	7 200	-3 860	16 270	8 011	-4 081	19 126	9 195	-4 008
Vehicles, parts and accessories	5 047	1 852	-4 505	5 178	2 079	-4 009	5 314	2 568	-4 018	5 987	2 700	-5 987
Wholesale trade	28 627	4 644	-3 425	29 444	5 360	-2 882	30 285	5 807	-2 886	33 514	6 824	-3 650
Wood, wood products and furniture	3 089	427	-246	3 187	466	-245	3 314	604	-262	3 862	774	-195
Other ¹	32	6	-6	33	16	-6	22	13	-4	22	10	-10
Total	487 736	81 631	-52 067	507 203	92 319	-52 528	530 865	105 294	-56 276	618 417	130 061	-74 636

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

Table 4.1.2: Domestic VAT: Payments and refunds by sector, 2002/03 – 2005/06 [percentage of total]

Sector	2002/03			2003/04			2004/05			2005/06		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Percentage of total	6.9%	7.4%	8.6%	7.1%	7.9%	8.2%	7.0%	7.8%	8.1%	7.0%	8.2%	7.2%
Agencies and other services	15.4%	5.1%	8.1%	15.0%	4.2%	8.4%	14.4%	3.9%	8.5%	12.9%	4.2%	8.2%
Agriculture, forestry and fishing	0.4%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.5%	0.4%	0.4%	0.6%	0.5%
Bricks, ceramic, glass, cement and similar products	3.3%	1.5%	0.4%	3.2%	1.5%	0.6%	3.3%	1.5%	0.6%	3.3%	1.5%	0.6%
Catering and accommodation	0.9%	2.9%	2.6%	0.9%	2.7%	2.6%	0.9%	2.5%	2.2%	0.8%	2.1%	1.7%
Chemicals and chemical, rubber and plastic products	0.5%	0.6%	0.4%	0.5%	0.7%	0.3%	0.4%	0.6%	0.2%	0.4%	0.5%	0.1%
Clothing and footwear	0.1%	0.7%	1.6%	0.1%	1.2%	2.4%	0.1%	1.6%	3.6%	0.1%	2.2%	3.7%
Coal and petroleum products	6.7%	3.9%	2.0%	7.0%	4.1%	2.0%	7.1%	4.3%	2.5%	7.7%	5.3%	2.6%
Construction	0.4%	0.2%	0.2%	0.4%	0.2%	0.4%	0.4%	0.3%	0.3%	0.4%	0.2%	0.2%
Educational services	0.2%	3.2%	0.3%	0.2%	2.7%	0.3%	0.2%	2.3%	0.2%	0.2%	1.6%	0.7%
Electricity, gas and water	27.6%	26.5%	13.6%	28.5%	27.2%	14.7%	29.8%	28.0%	15.9%	32.5%	29.1%	17.6%
Financing, insurance, real estate and business services	0.8%	5.1%	3.3%	0.8%	4.8%	2.9%	0.8%	5.2%	2.6%	0.8%	4.5%	2.0%
Food, drink and tobacco	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	2.0%	0.8%	0.1%	1.7%	0.9%	0.1%	1.4%	1.3%	0.1%	0.7%	1.8%
Long term insurance	1.9%	3.2%	1.9%	1.9%	3.1%	1.6%	1.9%	2.9%	1.6%	1.7%	2.6%	1.6%
Machinery and related items	3.4%	2.6%	0.5%	3.3%	2.7%	0.3%	3.2%	2.7%	0.2%	2.9%	2.6%	0.3%
Medical, dental and other health and veterinary services	1.7%	3.2%	4.1%	1.6%	2.9%	4.9%	1.6%	3.4%	4.7%	1.4%	2.7%	5.7%
Metal	0.5%	2.8%	17.0%	0.5%	2.6%	19.1%	0.5%	2.6%	17.3%	0.5%	3.8%	19.0%
Mining and quarrying	0.7%	0.9%	2.3%	0.7%	0.9%	1.9%	0.7%	0.9%	1.8%	0.7%	0.8%	1.9%
Other manufacturing industries	0.9%	1.8%	0.8%	0.9%	1.7%	0.8%	0.9%	1.6%	0.8%	0.9%	1.5%	0.7%
Paper, printing and publishing	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%
Personal and household services	0.8%	1.0%	0.4%	0.8%	1.0%	0.4%	0.8%	0.9%	0.5%	0.7%	1.0%	0.3%
Recreation and cultural services	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%
Research and scientific institutes	11.9%	6.4%	4.5%	11.5%	6.7%	4.0%	11.1%	6.6%	4.4%	10.4%	6.6%	3.7%
Retail trade	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
Scientific, optical and similar equipment	0.5%	0.2%	0.3%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.4%	0.2%	0.3%
Social and related community services	2.2%	0.9%	1.0%	2.1%	0.8%	0.4%	2.1%	0.8%	0.3%	1.9%	0.8%	0.2%
Specialised repair services	0.3%	0.6%	0.5%	0.3%	0.6%	0.4%	0.3%	0.6%	0.3%	0.3%	0.4%	0.3%
Textiles	0.2%	0.3%	0.5%	0.2%	0.2%	0.5%	0.2%	0.2%	0.5%	0.2%	0.3%	0.4%
Transport equipment	3.1%	7.3%	7.5%	3.0%	7.8%	7.3%	3.1%	7.6%	7.3%	3.1%	7.1%	5.4%
Transport, storage and communications	1.0%	2.3%	8.7%	1.0%	2.3%	7.6%	1.0%	2.4%	7.1%	1.0%	2.1%	8.0%
Vehicles, parts and accessories	5.9%	5.7%	6.6%	5.8%	5.8%	5.5%	5.7%	5.5%	5.1%	5.4%	5.2%	4.9%
Wholesale trade	0.6%	0.5%	0.5%	0.6%	0.5%	0.5%	0.6%	0.6%	0.5%	0.6%	0.6%	0.3%
Wood, wood products and furniture	0.0%	0.0%	0.0%	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 4.2.1: Domestic VAT: Payments and refunds by payment category, 2002/03 – 2005/06

Payment category	2002/03			2003/04			2004/05			2005/06		
	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: Monthly	24 159	56 675	-42 571	24 524	64 800	-42 250	25 035	74 328	-44 349	31 016	89 703	-57 850
B: Bi-Monthly (Jan)	185 556	10 601	-3 610	192 637	11 746	-3 895	203 721	13 370	-4 791	238 497	17 332	-6 736
C: Bi-Monthly (Feb)	245 799	13 896	-5 590	258 621	15 415	-6 091	271 438	17 295	-6 869	318 177	22 599	-9 716
D: 4 Monthly	—	—	—	—	—	—	—	—	—	1 063	24	-12
E: 6 Monthly	31 196	444	-289	30 505	339	-287	29 776	284	-263	28 456	382	-318
F: Annually	1 026	15	-7	916	20	-5	895	18	-4	1 208	21	-5
Total	487 736	81 631	-52 067	507 203	92 319	-52 528	530 865	105 294	-56 276	618 417	130 061	-74 636
Percentage of total												
A: Monthly	5.0%	69.4%	81.8%	4.8%	70.2%	80.4%	4.7%	70.6%	78.8%	5.0%	69.0%	77.5%
B: Bi-Monthly (Jan)	38.0%	13.0%	6.9%	38.0%	12.7%	7.4%	38.4%	12.7%	8.5%	38.6%	13.3%	9.0%
C: Bi-Monthly (Feb)	50.4%	17.0%	10.7%	51.0%	16.7%	11.6%	51.1%	16.4%	12.2%	51.5%	17.4%	13.0%
D: 4 Monthly	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
E: 6 Monthly	6.4%	0.5%	0.6%	6.0%	0.4%	0.5%	5.6%	0.3%	0.5%	4.6%	0.3%	0.4%
F: 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%
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 4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit monthly returns), 2002/03 – 2005/06

Sector	2002/03			2003/04			2004/05			2005/06		
	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	2 216	4 035	-3 788	2 284	5 005	-3 544	2 274	5 592	-3 763	2 645	7 426	-4 399
Agriculture, forestry and fishing	1 116	1 778	-1 590	1 140	1 675	-1 588	1 145	1 988	-1 791	1 338	2 477	-2 330
Bricks, ceramic, glass, cement and similar products	141	291	-95	130	349	-107	139	378	-187	186	516	-289
Catering and accommodation	485	608	-40	477	651	-87	469	722	-93	532	869	-88
Chemicals and chemical, rubber and plastic products	618	1 969	-1 250	624	2 095	-1 251	612	2 155	-1 159	703	2 299	-1 122
Clothing and footwear	165	299	-157	161	411	-117	162	430	-111	169	420	-55
Coal and petroleum products	105	523	-815	105	1 043	-1 251	114	1 681	-2 012	143	2 826	-2 741
Construction	1 390	1 561	-635	1 368	1 899	-548	1 393	2 329	-718	1 888	3 641	-1 002
Educational services	67	69	-60	67	83	-140	70	107	-117	74	125	-94
Electricity, gas and water	64	2 554	-158	65	2 441	-129	69	2 335	-74	93	2 039	-522
Financing, insurance, real estate and business services	5 044	13 842	-4 697	5 385	16 229	-4 962	5 731	18 978	-5 234	7 756	23 220	-6 769
Food, drink and tobacco	591	3 983	-1 591	566	4 185	-1 378	557	5 186	-1 289	635	5 590	-1 290
Leather, leather goods and fur (excl. footwear and clothing)	41	70	-91	40	72	-58	40	78	-78	42	63	-51
Long term insurance	207	1 556	-355	189	1 537	-373	189	1 401	-605	401	851	-1 204
Machinery and related items	671	1 808	-843	676	1 989	-708	664	2 154	-732	777	2 381	-999
Medical, dental and other health and veterinary services	414	1 035	-195	407	1 268	-84	401	1 496	-63	454	1 683	-95
Metal	773	1 851	-2 055	770	1 815	-2 499	762	2 660	-2 524	901	2 517	-4 113
Mining and quarrying	472	1 992	-8 702	498	2 147	-9 854	519	2 374	-9 583	656	4 607	-13 867
Other manufacturing industries	298	486	-1 116	309	589	-932	308	679	-965	347	754	-1 313
Paper, printing and publishing	344	1 089	-340	337	1 162	-342	337	1 271	-375	399	1 536	-424
Personal and household services	94	84	-3	91	99	-1	91	123	-3	97	127	-5
Recreation and cultural services	195	584	-108	192	600	-111	192	631	-176	229	864	-132
Research and scientific institutes	41	81	-90	43	119	-83	40	86	-102	47	232	-46
Retail trade	3 084	3 470	-1 734	3 100	4 182	-1 509	3 227	4 717	-1 785	4 059	5 883	-1 929
Scientific, optical and similar equipment	55	94	-110	54	141	-77	54	117	-95	68	154	-74
Social and related community services	217	41	-88	217	50	-115	221	62	-113	222	78	-80
Specialised repair services	263	203	-455	252	188	-168	243	254	-115	275	302	-63
Textiles	202	393	-249	198	455	-160	190	461	-158	220	431	-197
Transport equipment	84	150	-231	84	165	-218	85	191	-234	112	263	-230
Transport, storage and communications	1 170	5 076	-3 391	1 126	6 275	-3 312	1 169	6 943	-3 534	1 322	7 853	-3 288
Vehicles, parts and accessories	597	1 567	-4 449	601	1 770	-3 962	605	2 226	-3 963	745	2 329	-5 912
Wholesale trade	2 725	3 308	-2 888	2 751	3 855	-2 377	2 745	4 177	-2 375	3 246	4 894	-2 979
Wood, wood products and furniture	207	223	-199	214	242	-197	215	336	-220	232	446	-139
Other ¹	3	3	-5	3	13	-6	3	9	-4	3	6	-10
Total	24 159	56 675	-42 571	24 524	64 800	-42 250	25 035	74 328	-44 349	31 016	89 703	-57 850

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

Table 4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit bi-monthly returns in January), 2002/03 – 2005/06

Sector	2002/03			2003/04			2004/05			2005/06		
	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	13 863	870	-317	14 699	1 027	-330	15 410	1 158	-360	17 830	1 438	-440
Agriculture, forestry and fishing	13 960	554	-703	14 359	535	-766	14 805	555	-850	16 096	707	-980
Bricks, ceramic, glass, cement and similar products	729	47	-9	738	54	-8	812	69	-18	979	85	-23
Catering and accommodation	6 598	265	-70	6 801	304	-87	7 107	356	-112	8 454	475	-151
Chemicals and chemical, rubber and plastic products	1 648	162	-47	1 657	179	-40	1 702	192	-45	1 812	220	-52
Clothing and footwear	946	90	-15	926	94	-10	921	96	-11	962	92	-12
Coal and petroleum products	204	11	-8	197	12	-10	218	17	-9	269	21	-8
Construction	13 597	728	-151	14 780	833	-215	15 764	983	-267	19 938	1 463	-395
Educational services	774	44	-18	857	62	-27	902	64	-31	1 063	68	-27
Electricity, gas and water	303	22	-12	355	28	-8	371	25	-12	464	34	-11
Financing, insurance, real estate and business services	56 133	3 466	-970	59 952	3 882	-1 127	66 307	4 628	-1 650	84 054	6 527	-2 868
Food, drink and tobacco	1 502	93	-53	1 468	99	-54	1 573	110	-59	1 743	121	-88
Leather, leather goods and fur (excl. footwear and clothing)	139	14	-2	135	13	-2	141	16	-3	141	14	-5
Long term insurance	144	13	-36	110	16	-57	104	11	-71	99	13	-80
Machinery and related items	3 974	354	-74	4 021	398	-63	4 221	427	-61	4 558	507	-74
Medical, dental and other health and veterinary services	7 386	510	-30	7 456	550	-35	7 543	607	-38	7 877	741	-44
Metal	3 382	349	-36	3 344	372	-36	3 422	404	-42	3 572	475	-64
Mining and quarrying	752	116	-52	790	118	-48	846	128	-81	1 000	159	-127
Other manufacturing industries	1 469	98	-26	1 424	111	-25	1 533	118	-31	1 675	145	-32
Paper, printing and publishing	2 010	161	-33	2 010	183	-34	2 098	204	-56	2 259	228	-35
Personal and household services	1 660	91	-9	1 742	85	-12	1 868	105	-12	2 233	123	-16
Recreation and cultural services	1 597	113	-49	1 636	140	-50	1 739	137	-52	1 894	157	-57
Research and scientific institutes	224	22	-11	234	27	-15	260	31	-14	303	31	-9
Retail trade	24 286	784	-254	24 211	872	-249	24 332	988	-289	26 316	1 157	-360
Scientific, optical and similar equipment	331	30	-6	321	33	-6	327	31	-5	357	37	-7
Social and related community services	1 137	57	-43	1 153	60	-63	1 181	73	-62	1 291	83	-71
Specialised repair services	4 712	228	-23	4 668	251	-20	4 742	278	-25	5 009	333	-31
Textiles	621	58	-12	619	61	-10	618	59	-10	662	63	-14
Transport equipment	434	30	-21	441	27	-27	492	31	-26	574	45	-26
Transport, storage and communications	6 080	414	-234	6 210	417	-206	6 581	479	-209	7 709	593	-304
Vehicles, parts and accessories	2 036	125	-23	2 114	140	-22	2 131	153	-25	2 337	168	-30
Wholesale trade	11 673	596	-238	11 905	666	-221	12 289	722	-233	13 393	870	-271
Wood, wood products and furniture	1 234	86	-24	1 284	95	-22	1 351	116	-19	1 564	140	-24
Other ¹	18	0	-0	20	1	-0	10	0	-0	10	0	-0
Total	185 556	10 601	-3 610	192 637	11 746	-3 895	203 721	13 370	-4 791	238 497	17 332	-6 736

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

Table 4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit bi-monthly returns in February), 2002/03 – 2005/06

Sector	2002/03			2003/04			2004/05			2005/06		
	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	17 641	1 119	-364	19 000	1 272	-409	19 618	1 409	-455	22 477	1 786	-538
Agriculture, forestry and fishing	28 741	1 363	-1 651	29 713	1 337	-1 795	30 429	1 325	-1 864	33 779	1 840	-2 481
Bricks, ceramic, glass, cement and similar products	902	71	-16	917	85	-13	985	101	-24	1 280	122	-33
Catering and accommodation	8 767	361	-92	9 134	414	-123	9 685	474	-150	11 509	654	-223
Chemicals and chemical, rubber and plastic products	2 083	207	-67	2 162	228	-59	2 224	251	-55	2 368	269	-63
Clothing and footwear	1 208	106	-21	1 215	110	-15	1 210	111	-17	1 226	107	-13
Coal and petroleum products	259	13	-9	271	15	-12	270	16	-12	349	23	-17
Construction	17 547	934	-251	19 200	1 065	-297	20 505	1 263	-393	25 909	1 796	-533
Educational services	1 021	51	-15	1 111	77	-26	1 150	98	-22	1 329	116	-18
Electricity, gas and water	451	32	-12	465	32	-13	485	36	-24	559	50	-14
Financing, insurance, real estate and business services	72 778	4 310	-1 427	78 643	4 979	-1 627	85 596	5 839	-2 072	107 876	8 135	-3 479
Food, drink and tobacco	1 995	117	-76	2 055	134	-83	2 105	147	-87	2 421	173	-78
Leather, leather goods and fur (excl. footwear and clothing)	194	21	-4	194	23	-5	203	20	-7	213	20	-4
Long term insurance	156	30	-27	127	25	-32	134	19	-66	125	19	-87
Machinery and related items	4 769	409	-95	4 862	438	-77	4 950	473	-81	5 400	550	-100
Medical, dental and other health and veterinary services	8 784	591	-35	8 944	634	-41	9 029	696	-38	9 543	912	-58
Metal	4 004	427	-56	4 052	455	-52	4 132	482	-58	4 466	566	-95
Mining and quarrying	1 117	168	-115	1 138	166	-110	1 206	184	-93	1 455	238	-174
Other manufacturing industries	1 737	119	-32	1 842	132	-33	1 869	148	-38	2 134	175	-39
Paper, printing and publishing	2 243	196	-36	2 299	215	-30	2 406	231	-35	2 592	247	-34
Personal and household services	2 146	90	-12	2 208	103	-15	2 354	117	-17	2 895	153	-27
Recreation and cultural services	2 047	132	-58	2 110	154	-63	2 160	167	-56	2 440	215	-54
Research and scientific institutes	271	27	-5	280	29	-6	296	32	-11	351	38	-19
Retail trade	30 502	1 010	-355	30 998	1 128	-346	31 415	1 242	-397	34 115	1 506	-468
Scientific, optical and similar equipment	382	29	-5	398	35	-6	417	39	-6	444	47	-10
Social and related community services	1 081	76	-46	1 105	69	-49	1 146	77	-49	1 257	100	-60
Specialised repair services	5 807	276	-26	5 936	300	-27	5 954	339	-32	6 301	414	-47
Textiles	709	70	-21	757	74	-15	786	79	-13	805	74	-21
Transport equipment	545	33	-22	580	36	-31	624	40	-28	755	56	-35
Transport, storage and communications	7 611	486	-280	7 955	508	-342	8 511	588	-338	10 016	748	-416
Vehicles, parts and accessories	2 414	159	-33	2 463	170	-25	2 578	189	-30	2 900	202	-44
Wholesale trade	14 229	740	-300	14 788	839	-284	15 250	908	-277	16 821	1 059	-400
Wood, wood products and furniture	1 647	118	-23	1 689	130	-27	1 747	152	-24	2 058	187	-32
Other ¹	11	3	-0	10	2	-0	9	3	-0	9	3	-
Total	245 799	13 896	-5 590	258 621	15 415	-6 091	271 438	17 295	-6 869	318 177	22 599	-9 716

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

Table 4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit quarterly, bi-annually, annually returns), 2002/03 – 2005/06

Sector	2002/03			2003/04			2004/05			2005/06		
	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	7	0	-0	11	2	-0	14	1	-0	88	2	-0
Agriculture, forestry and fishing	31 436	448	-292	30 745	344	-288	30 010	286	-264	28 815	388	-321
Bricks, ceramic, glass, cement and similar products	-	-	-	-	-	-	-	-	-	3	0	-0
Catering and accommodation	3	2	-0	4	2	-1	6	2	-0	50	4	-1
Chemicals and chemical, rubber and plastic products	-	-	-	-	-	-	-	-	-	2	0	-
Clothing and footwear	-	-	-	-	-	-	-	-	-	3	0	-0
Coal and petroleum products	1	0	-	1	0	-	1	0	-0	-	-	-
Construction	1	0	-	1	0	-	2	0	-0	50	1	-1
Educational services	1	0	-	-	-	-	-	-	-	8	0	-0
Electricity, gas and water	-	-	-	-	-	-	-	-	-	1	0	-0
Financing, insurance, real estate and business services	650	9	-3	636	11	-3	616	11	-3	1 326	27	-8
Food, drink and tobacco	2	0	-0	2	0	-0	2	0	-	6	0	-0
Leather, leather goods and fur (excl. footwear and clothing)	-	-	-	-	-	-	-	-	-	-	-	-
Long term insurance	1	0	-0	1	0	-	1	0	-	-	-	-
Machinery and related items	-	-	-	-	-	-	-	-	-	14	0	-0
Medical, dental and other health and veterinary services	1	0	-0	1	-	-0	-	-	-	34	1	-0
Metal	-	-	-	-	-	-	-	-	-	6	0	-0
Mining and quarrying	-	-	-	1	0	-	1	0	-	2	0	-
Other manufacturing industries	1	-	-0	1	0	-	1	0	-	8	0	-0
Paper, printing and publishing	-	-	-	-	-	-	-	-	-	8	0	-0
Personal and household services	-	-	-	-	-	-	-	-	-	11	0	-0
Recreation and cultural services	-	-	-	-	-	-	-	-	-	16	0	-1
Research and scientific institutes	-	-	-	-	-	-	-	-	-	8	0	-0
Retail trade	2	0	-0	5	0	-0	2	0	-	91	1	-1
Scientific, optical and similar equipment	-	-	-	-	-	-	-	-	-	1	0	-
Social and related community services	1	0	-	1	0	-0	1	0	-	6	0	-0
Specialised repair services	1	0	-	2	0	-	1	0	-	21	0	-0
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	2	0	-	2	0	-	2	0	-0	3	0	-0
Transport, storage and communications	112	0	-1	8	0	-0	9	1	-0	79	1	-0
Vehicles, parts and accessories	-	-	-	-	-	-	-	-	-	5	0	-0
Wholesale trade	-	-	-	-	-	-	1	0	-	54	1	-0
Wood, wood products and furniture	1	0	-	-	-	-	1	0	-	8	1	-0
Other ¹	-	-	-	-	-	-	-	-	-	-	-	-
Total	32 222	459	-297	31 421	359	-292	30 671	301	-267	30 727	427	-334

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

Table 4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2002/03 – 2005/06

Type of enterprise	2002/03			2003/04			2004/05			2005/06		
	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	142 581	3 828	-1 949	142 505	3 965	-2 116	141 435	4 304	-2 129	147 566	5 384	-2 592
B : Partnership	17 942	2 083	-1 269	17 622	2 133	-1 419	17 429	2 224	-1 436	17 533	3 036	-2 096
C : Company/Close corporation	291 199	70 981	-46 711	310 027	81 260	-46 603	333 451	93 578	-49 710	410 235	116 112	-65 746
D : Local/Public authority	793	2 485	-819	725	2 560	-898	728	2 418	-1 254	880	2 207	-1 990
E : Association not for gain	2 444	661	-372	2 511	789	-446	2 586	991	-566	2 841	1 044	-384
F : Estate/Trust	30 588	1 257	-720	31 640	1 385	-808	33 060	1 532	-987	37 204	2 049	-1 446
G : Club	947	131	-146	927	138	-145	918	156	-100	860	138	-221
H : Welfare organisation	1 166	17	-74	1 170	18	-89	1 186	26	-92	1 235	29	-121
Other	76	187	-7	76	72	-5	72	64	-4	63	62	-41
Total	487 736	81 631	-52 067	507 203	92 319	-52 528	530 865	105 294	-56 276	618 417	130 061	-74 636
Percentage of total												
A : Individual	29.2%	4.7%	3.7%	28.1%	4.3%	4.0%	26.6%	4.1%	3.8%	23.9%	4.1%	3.5%
B : Partnership	3.7%	2.6%	2.4%	3.5%	2.3%	2.7%	3.3%	2.1%	2.6%	2.8%	2.3%	2.8%
C : Company/Close corporation	59.7%	87.0%	89.7%	61.1%	88.0%	88.7%	62.8%	88.9%	88.3%	66.3%	89.3%	88.1%
D : Local/Public authority	0.2%	3.0%	1.6%	0.1%	2.8%	1.7%	0.1%	2.3%	2.2%	0.1%	1.7%	2.7%
E : Association not for gain	0.5%	0.8%	0.7%	0.5%	0.9%	0.8%	0.5%	0.9%	1.0%	0.5%	0.8%	0.5%
F : Estate/Trust	6.3%	1.5%	1.4%	6.2%	1.5%	1.5%	6.2%	1.5%	1.8%	6.0%	1.6%	1.9%
G : Club	0.2%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%	0.1%	0.3%
H : Welfare organisation	0.2%	0.0%	0.1%	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%
Other	0.0%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	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 4.4.1: Domestic VAT: Vendors per annualised turnover (payments and refunds), 2006/07

Turnover category	Number of vendors	Turnover ¹ (R million)	Payments (R million)	Refunds (R million)
A: 0 to 100 000	222 306	2 683	1 830	-5 537
B: 100 001 to 200 000	39 018	5 726	514	-683
C: 200 001 to 300 000	30 987	7 675	593	-561
D: 300 001 to 500 000	49 320	19 433	1 303	-782
E: 500 001 to 700 000	35 968	21 385	1 329	-737
F: 700 001 to 1 000 000	38 118	31 951	1 857	-793
G: 1 000 001 to 2 000 000	68 457	97 279	5 211	-1 797
H: 2 000 001 to 3 000 000	32 573	79 657	3 896	-1 190
I: 3 000 001 to 5 000 000	31 960	123 393	5 583	-1 754
J: 5 000 001 to 10 000 000	29 737	208 438	8 636	-2 467
K: 10 000 001 to 14 000 000	10 534	124 225	4 730	-1 347
L: 14 000 001 to 20 000 000	8 381	139 757	5 001	-1 617
M: 20 000 001 to 30 000 000	7 232	175 919	5 840	-1 876
N: 30 000 001 to 50 000 000	6 009	231 596	7 787	-2 843
O: 50 000 000 to 100 000 000	4 922	342 989	11 009	-3 820
P: 100 million +	5 194	3 893 931	77 067	-47 843
Total	620 716	5 506 039	142 186	-75 645
Percentage of total				
A: 0 to 100 000	35.8%	0.0%	1.3%	7.3%
B: 100 001 to 200 000	6.3%	0.1%	0.4%	0.9%
C: 200 001 to 300 000	5.0%	0.1%	0.4%	0.7%
D: 300 001 to 500 000	7.9%	0.4%	0.9%	1.0%
E: 500 001 to 750 000	5.8%	0.4%	0.9%	1.0%
F: 750 001 to 1 000 000	6.1%	0.6%	1.3%	1.0%
G: 1 000 001 to 2 000 000	11.0%	1.8%	3.7%	2.4%
H: 2 000 001 to 3 000 000	5.2%	1.4%	2.7%	1.6%
I: 3 000 001 to 5 000 000	5.1%	2.2%	3.9%	2.3%
J: 5 000 001 to 10 000 000	4.8%	3.8%	6.1%	3.3%
K: 10 000 001 to 14 000 000	1.7%	2.3%	3.3%	1.8%
L: 14 000 001 to 20 000 000	1.4%	2.5%	3.5%	2.1%
M: 20 000 001 to 30 000 000	1.2%	3.2%	4.1%	2.5%
N: 30 000 001 to 50 000 000	1.0%	4.2%	5.5%	3.8%
O: 50 000 000 to 100 000 000	0.8%	6.2%	7.7%	5.0%
P: 100 million +	0.8%	70.7%	54.2%	63.2%
Total	100.0%	100.0%	100.0%	100.0%

1. VAT exclusive.

Table 4.5.1: Household consumption expenditure by main expenditure group and income deciles, 2005/06

Main expenditure group	Income deciles										Total	
	Lower	2	3	4	5	6	7	8	9	Upper		
Percentage												
Food and non-alcoholic beverages	32.8%	33.2%	30.9%	29.7%	28.9%	26.1%	22.2%	16.8%	11.1%	7.3%	14.4%	
Alcoholic beverages and tobacco	2.1%	2.2%	1.7%	1.8%	1.8%	2.1%	1.9%	1.4%	1.0%	0.7%	1.2%	
Clothing and footwear	8.2%	8.0%	8.3%	8.2%	8.2%	7.6%	7.6%	6.2%	4.4%	3.1%	5.0%	
Housing, water, electricity, gas and other fuels	18.9%	17.6%	19.0%	18.3%	18.3%	18.3%	19.9%	22.4%	24.7%	26.3%	23.6%	
Furnishings, household equipment and routine maintenance of the dwelling	6.2%	7.2%	8.2%	8.3%	7.8%	8.4%	7.8%	7.3%	5.9%	6.6%	6.9%	
Health	1.3%	1.7%	1.6%	1.6%	1.8%	1.7%	1.4%	1.6%	1.6%	1.8%	1.7%	
Transport	10.5%	12.3%	10.9%	10.9%	11.4%	13.2%	14.3%	16.4%	22.9%	24.0%	19.9%	
Communication	3.0%	2.9%	3.3%	3.2%	3.5%	3.4%	3.9%	3.7%	3.6%	3.5%	3.5%	
Recreation and culture	2.2%	2.2%	3.1%	3.1%	3.6%	3.9%	4.2%	3.8%	4.3%	5.6%	4.6%	
Education	2.2%	1.9%	1.8%	2.0%	2.0%	1.7%	2.4%	3.9%	2.7%	2.2%	2.4%	
Restaurants and hotels	4.2%	2.3%	2.2%	2.1%	2.3%	2.7%	2.6%	2.0%	2.1%	2.1%	2.2%	
Miscellaneous goods and services	8.2%	8.3%	8.7%	10.7%	10.3%	10.7%	11.5%	14.3%	15.4%	16.5%	14.4%	
Other unclassified expenses	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Source: Table 2.13 of 2005/06 Income and Expenditure Survey (IES), Statistics South Africa.

Table 4.5.2: Household consumption expenditure by third expenditure group and income deciles for Food, beverages and tobacco, 2005/06

Third expenditure group	Income deciles										Total
	Lower	2	3	4	5	6	7	8	9	Upper	
Food and non-alcoholic beverages	94.0%	93.8%	94.8%	94.3%	94.1%	92.6%	92.1%	92.3%	91.7%	91.3%	92.3%
Bread and cereals	27.8%	28.1%	28.1%	26.7%	24.6%	22.5%	21.0%	18.7%	14.0%	10.0%	18.9%
Meat	19.8%	19.9%	21.3%	22.5%	24.3%	24.6%	25.5%	25.8%	24.8%	21.3%	22.8%
Fish	3.2%	2.5%	2.8%	3.2%	2.9%	3.2%	2.9%	2.7%	4.1%	3.8%	3.2%
Milk, cheese and eggs	8.0%	7.6%	7.7%	7.9%	8.1%	8.2%	8.7%	9.3%	10.7%	10.0%	9.0%
Oils and fats	4.0%	4.0%	3.7%	3.8%	3.6%	3.2%	3.3%	2.7%	2.5%	2.5%	3.2%
Fruits	1.4%	1.7%	1.8%	1.6%	1.6%	1.8%	2.1%	2.2%	2.5%	3.8%	2.6%
Vegetables	11.7%	11.9%	10.7%	10.2%	9.4%	8.9%	8.3%	8.2%	7.4%	7.5%	9.0%
Sugar, jam, honey, chocolate and confectionery	5.4%	5.6%	5.8%	5.7%	4.9%	5.0%	4.6%	3.8%	4.1%	3.8%	4.5%
Food products n.e.c.	5.2%	5.1%	4.6%	4.4%	5.2%	4.6%	4.1%	4.4%	4.1%	3.8%	4.5%
Coffee, tea and cocoa	1.7%	1.7%	1.8%	1.6%	2.0%	1.8%	1.7%	1.6%	1.7%	1.3%	1.9%
Mineral waters, soft drinks, fruit and vegetable juices	3.4%	3.4%	3.7%	3.8%	4.2%	4.6%	5.0%	5.5%	5.8%	6.3%	5.1%
Unspecified food	2.3%	2.3%	2.8%	2.9%	3.3%	4.3%	5.0%	7.1%	9.9%	17.5%	7.7%
Alcoholic beverages and tobacco	6.0%	6.2%	5.2%	5.7%	5.9%	7.4%	7.9%	7.7%	8.3%	8.8%	7.7%
Spirits	0.3%	0.6%	0.3%	0.3%	0.3%	1.1%	0.8%	0.5%	0.8%	1.3%	0.6%
Wine	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.5%	0.8%	1.3%	0.6%
Beer	2.0%	1.4%	1.1%	1.9%	1.8%	2.1%	1.9%	1.6%	1.7%	1.3%	1.9%
Tobacco	3.4%	4.0%	3.5%	3.2%	3.4%	3.9%	4.8%	4.9%	5.0%	5.0%	4.5%
Total Food, beverages and tobacco	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Based on extract of data from Table 2.15 of 2005/06 Income and Expenditure Survey (IES), Statistics South Africa.

Table 4.5.3: Household consumption expenditure by third expenditure group and income deciles for Food, beverages and tobacco, 2005/06 [percentage across deciles]

Third expenditure group Percentage	Income deciles										Total
	Lower	2	3	4	5	6	7	8	9	Upper	
Food and non-alcoholic beverages	4.6%	5.7%	6.4%	7.5%	8.1%	9.1%	9.8%	11.4%	14.8%	22.5%	100.0%
Bread and cereals	6.6%	8.3%	9.2%	10.2%	10.3%	10.7%	10.7%	10.9%	11.1%	12.1%	100.0%
Meat	3.8%	4.9%	5.8%	7.1%	8.4%	9.8%	10.9%	12.7%	16.1%	20.6%	100.0%
Fish	4.6%	4.5%	5.1%	7.5%	7.2%	8.6%	8.4%	10.1%	17.6%	26.5%	100.0%
Milk, cheese and eggs	4.1%	4.9%	5.4%	6.6%	7.2%	8.3%	9.7%	12.0%	17.5%	24.3%	100.0%
Oils and fats	5.9%	7.3%	7.7%	9.5%	9.3%	9.7%	10.5%	11.4%	12.1%	16.6%	100.0%
Fruits	2.8%	3.8%	4.8%	5.2%	6.0%	6.6%	8.1%	10.5%	17.0%	35.2%	100.0%
Vegetables	6.0%	7.6%	7.5%	8.4%	8.5%	9.2%	9.0%	10.5%	13.0%	20.3%	100.0%
Sugar, jam, honey, chocolate and confectionery	5.4%	6.8%	7.7%	8.9%	8.7%	9.5%	9.5%	9.8%	13.0%	20.7%	100.0%
Food products n.e.c.	5.4%	6.4%	6.7%	7.6%	9.3%	9.3%	9.5%	11.5%	13.7%	20.7%	100.0%
Coffee, tea and cocoa	4.5%	5.7%	6.6%	7.3%	8.9%	8.9%	9.8%	9.7%	14.5%	24.1%	100.0%
Mineral waters, soft drinks, fruit and vegetable juices	3.1%	3.8%	4.5%	5.6%	6.4%	8.5%	9.6%	12.5%	17.5%	28.5%	100.0%
Unspecified food	1.3%	1.6%	2.2%	2.8%	3.3%	5.0%	6.3%	10.1%	18.0%	49.4%	100.0%
Alcoholic beverages and tobacco	3.7%	4.6%	4.5%	5.8%	6.4%	9.0%	10.6%	11.9%	17.3%	26.1%	100.0%
Spirits	2.1%	3.3%	3.3%	3.5%	2.6%	13.4%	7.5%	8.4%	14.1%	41.9%	100.0%
Wine	1.7%	2.2%	1.8%	3.9%	3.3%	3.9%	5.2%	6.3%	20.0%	51.7%	100.0%
Beer	5.3%	4.5%	4.4%	8.1%	9.3%	10.9%	12.4%	11.7%	17.5%	15.9%	100.0%
Tobacco	3.7%	5.3%	5.1%	5.6%	6.5%	8.2%	11.4%	13.5%	17.4%	23.3%	100.0%
Total Food, beverages and tobacco	4.5%	5.6%	6.3%	7.4%	8.0%	9.1%	9.8%	11.4%	15.0%	22.8%	100.0%
Cumulative percentage	4.5%	10.2%	16.4%	23.9%	31.9%	41.0%	50.8%	62.2%	77.2%	100.0%	

Based on extract of data from Table 2.33 of 2005/06 Income and Expenditure Survey (IES), Statistics South Africa.

5

Customs/import duties

■ Introduction

Customs/import duties are imposed on some 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. Excise duties are also imposed on similar goods that are produced in South Africa.

This chapter gives an overview of customs VAT, customs duty, Duty 1-2B.

■ Customs VAT, customs duty, Duty 1-2B (*Ad valorem* excise duties on imports)

*Table 5.1.1*¹ and *table 5.1.2* show the customs value of imports, customs VAT, customs/import duties and excise duties on imports by sector.

“Machinery and mechanical appliances, electrical equipment” is the category that accounts for the largest value of goods imported, followed by “mineral products” and then “vehicles, aircraft, vessels and associated transport equipment”.

Import/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”; “textiles and textile articles”; “prepared foodstuffs, beverages, spirits and vinegar”, “tobacco”; “machinery and mechanical appliances, electrical equipment”; and “footwear, headgear, umbrellas, sun-umbrellas and walking sticks”.

Ad valorem excise duty revenues (Duty 1-2B) are mostly derived from the “vehicles, aircraft, vessels and associated transport equipment” category and the “machinery and mechanical appliances, electrical equipment” category.

¹ Tables numbered in italics are included at the end of the chapter.

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Table 5.1.1: Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B¹, 2005/06 – 2007/08

R million	Chapter	2005/06			2006/07			2007/08					
		Customs value	Customs VAT ²	Customs duty ²	Duty 1-2B ²	Customs value	Customs VAT ²	Customs duty ²	Duty 1-2B ²	Customs value	Customs VAT ²	Customs duty ²	Duty 1-2B ²
Live animals; Animal products	1 - 5	3 910	508	387	—	5 021	662	539	—	6 711	769	522	—
Vegetable products	6 - 14	4 774	494	95	—	5 903	589	118	—	10 210	1 084	201	—
Animal or vegetable fats and oils and their cleavage product		3 690	305	132	—	5 460	375	186	—	9 671	708	330	—
Prepared foodstuffs; Beverages, spirits and vinegar; Tobacco	16 - 24	11 576	1 120	1 359	—	15 176	1 542	1 734	—	19 335	2 112	2 197	—
Mineral products	25 - 26	60 911	849	124	—	104 849	1 709	411	—	124 512	2 277	683	—
Products of the chemical of allied industries	27 - 38	33 510	4 956	440	49	42 277	6 281	497	67	51 570	7 461	579	81
Plastics and articles thereof; Rubber and articles thereof	39 - 40	14 688	2 154	1 048	—	19 546	2 821	1 315	—	24 966	3 550	1 676	—
Raw hides and skins, leather, fur skins and articles thereof	41 - 43	1 599	250	263	0	2 094	334	344	0	2 395	388	380	0
Wood and articles of wood; Wood charcoal; Cork and articles	44 - 46	2 250	356	91	—	2 753	434	113	—	3 246	513	142	—
Pulp of wood or of other fibrous cellulosic material; recovery	47 - 49	6 132	926	197	—	9 452	1 300	263	—	9 784	1 452	245	—
Textiles and textile articles	50 - 63	12 749	1 950	1 817	—	16 905	2 541	2 143	—	18 065	2 667	2 489	—
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks	64 - 67	4 084	691	1 102	—	5 191	869	1 344	—	5 777	962	1 473	—
Articles of stone, plaster, cement, asbestos, mica or similar	68 - 70	4 689	740	313	—	6 308	987	399	—	8 743	1 348	418	—
Natural or cultured pearls, precious or semi precious stones	71	21 967	965	83	—	31 719	1 281	106	—	45 394	1 393	125	—
Base metals and articles of base metals	72 - 83	16 978	2 344	536	—	37 843	3 915	675	0	51 355	4 357	791	—
Machinery and mechanical appliances; electrical equipment	84 - 85	97 295	14 136	1 183	969	139 007	19 694	1 607	1 209	164 549	22 591	1 984	1 217
Vehicles, aircraft, vessels and associated transport equipment	87 - 89	59 542	7 614	6 159	1 641	75 935	9 530	7 671	2 273	92 906	11 667	8 785	2 574
Optical, photographic, cinematographic, measuring, checking	90 - 92	12 515	1 807	17	20	16 497	2 256	17	24	16 963	2 352	18	0
Arms and ammunition; Parts and accessories thereof	93	377	27	12	3	400	35	10	5	768	42	16	8
Miscellaneous manufactured articles	94 - 96	6 133	966	429	48	8 090	1 270	608	55	9 470	1 489	711	70
Works of art, collectors' pieces and antiques	97	1 420	16	—	—	239	17	—	—	816	46	—	—
Not assigned ³		56 148	4 574	3	—	68 995	5 902	5	—	73 546	6 278	6	—
Total		436 937	47 748	15 789	2 731	619 662	64 344	20 107	3 632	750 752	75 483	23 772	3 951

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

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

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

Table 5.1.2: Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B, 2005/06 – 2007/08 [percentage of total]

Percentage	Chapter	2005/06			2006/07			2007/08					
		Customs value	Customs VAT	Customs duty	Duty 1-2B	Customs value	Customs VAT	Customs duty	Duty 1-2B	Customs value	Customs VAT	Customs duty	Duty 1-2B
Live animals; Animal products	1 - 5	0.9%	1.1%	2.5%	0.0%	0.8%	1.0%	2.7%	0.0%	0.9%	1.0%	2.2%	0.0%
Vegetable products	6 - 14	1.1%	1.0%	0.6%	0.0%	1.0%	0.9%	0.6%	0.0%	1.4%	0.9%	0.8%	0.0%
Animal or vegetable fats and oils and their cleavage product		0.8%	0.6%	0.8%	0.0%	0.9%	0.6%	0.9%	0.0%	1.3%	0.9%	1.4%	0.0%
Prepared foodstuffs; Beverages, spirits and vinegar; Tobacco	16 - 24	2.6%	2.3%	8.6%	0.0%	2.4%	2.4%	8.6%	0.0%	2.6%	2.8%	9.2%	0.0%
Mineral products	25 - 26	13.9%	1.8%	0.8%	0.0%	16.9%	2.7%	2.0%	0.0%	16.6%	3.0%	2.9%	0.0%
Products of the chemical of allied industries	27 - 38	7.7%	10.4%	2.8%	1.8%	6.8%	9.8%	2.5%	1.8%	6.9%	9.9%	2.4%	2.1%
Plastics and articles thereof; Rubber and articles thereof	39 - 40	3.4%	4.5%	6.6%	0.0%	3.2%	4.4%	6.5%	0.0%	3.3%	4.7%	7.1%	0.0%
Raw hides and skins, leather, fur skins and articles thereof	41 - 43	0.4%	0.5%	1.7%	0.0%	0.3%	0.5%	1.7%	0.0%	0.3%	0.5%	1.6%	0.0%
Wood and articles of wood; Wood charcoal; Cork and articles	44 - 46	0.5%	0.7%	0.6%	0.0%	0.4%	0.7%	0.6%	0.0%	0.4%	0.7%	0.6%	0.0%
Pulp of wood or of other fibrous cellulosic material; recovery	47 - 49	1.4%	1.9%	1.2%	0.0%	1.5%	2.0%	1.3%	0.0%	1.3%	1.9%	1.0%	0.0%
Textiles and textile articles	50 - 63	2.9%	4.1%	11.5%	0.0%	2.7%	3.9%	10.7%	0.0%	2.4%	3.5%	10.5%	0.0%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks	64 - 67	0.9%	1.4%	7.0%	0.0%	0.8%	1.4%	6.7%	0.0%	0.8%	1.3%	6.2%	0.0%
Articles of stone, plaster, cement, asbestos, mica or similar	68 - 70	1.1%	1.6%	2.0%	0.0%	1.0%	1.5%	2.0%	0.0%	1.2%	1.8%	1.8%	0.0%
Natural or cultured pearls, precious or semi precious stones	71	5.0%	2.0%	0.5%	0.0%	5.1%	2.0%	0.5%	0.0%	6.0%	1.8%	0.5%	0.0%
Base metals and articles of base metals	72 - 83	3.9%	4.9%	3.4%	0.0%	6.1%	6.1%	3.4%	0.0%	6.8%	5.8%	3.3%	0.0%
Machinery and mechanical appliances; electrical equipment	84 - 85	22.3%	29.6%	7.5%	35.5%	22.4%	30.6%	8.0%	33.3%	21.9%	29.9%	8.3%	30.8%
Vehicles, aircraft, vessels and associated transport equipment	87 - 89	13.6%	15.9%	39.0%	60.1%	12.3%	14.8%	38.2%	62.6%	12.4%	15.5%	37.0%	65.2%
Optical, photographic, cinematographic, measuring, checking	90 - 92	2.9%	3.8%	0.1%	0.7%	2.7%	3.5%	0.1%	0.7%	2.3%	3.1%	0.1%	0.0%
Arms and ammunition; Parts and accessories thereof	93	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%
Miscellaneous manufactured articles	94 - 96	1.4%	2.0%	2.7%	1.8%	1.3%	2.0%	3.0%	1.5%	1.3%	2.0%	3.0%	1.8%
Works of art, collectors' pieces and antiques	97	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Not assigned		12.9%	9.6%	0.0%	0.0%	11.1%	9.2%	0.0%	0.0%	9.8%	8.3%	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%