

# 2010 Tax Statistics

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



**national treasury**

Department:  
National Treasury  
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*South African Revenue Service*

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# A BOUT THIS PUBLICATION

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

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

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

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

## What's new

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

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

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

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

### Methodological notes

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

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

# 1 REVENUE COLLECTIONS

## KEY HIGHLIGHTS

For the 2009/10 fiscal year:

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

## INTRODUCTION

The three spheres of government, namely national, provincial and local government, collect both tax and non-tax revenue. Provincial government collects tax revenue from gambling taxes and motor vehicle licences whilst local government collects property rates<sup>1</sup>. However, the bulk of tax revenue (around 98%) is collected nationally by the South African Revenue Service (SARS)

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

This chapter gives an overview of:

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

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

## BUDGET REVENUE AND REVENUE PERFORMANCE

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

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

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

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

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

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

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

### Southern African Customs Union (SACU)

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

The revenue sharing formula has the following three components:

- *The customs component*: is calculated from the Cost Insurance Freight (CIF) value at border posts of goods imported from all other member states into the area of each as a percentage of the total CIF value of intra-SACU imports.
- *The excise component*: is calculated from the value of each member state's GDP in a specific calendar year as a percentage of total SACU GDP in such a year.
- *The development component*: is set as 15% of the excise component.

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

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

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

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

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

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

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

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

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

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



## SUMMARY EFFECTS OF TAX PROPOSALS

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

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

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT <sup>1</sup>	Other	Total	Excise	Fuel levy	Other <sup>2</sup>	Total	
2004/05	-4 062	–	–	<b>-4 062</b>	1 453	909	-600	<b>1 762</b>	<b>-2 300</b>
2005/06	-7 110	-2 000	-1 477	<b>-10 587</b>	1 310	950	-1 054	<b>1 206</b>	<b>-9 381</b>
2006/07	-12 125	-2 400	-440	<b>-14 965</b>	1 370	–	-5 532	<b>-4 162</b>	<b>-19 127</b>
2007/08	-8 870	-2 785	-3 000	<b>-14 655</b>	1 480	950	-175	<b>2 255</b>	<b>-12 400</b>
2008/09	-7 700	-7 400	–	<b>-15 100</b>	1 350	1 250	2 000	<b>4 600</b>	<b>-10 500</b>
2009/10	-13 550	-1 000	–	<b>-14 550</b>	2 100	4 890	2 985	<b>9 975</b>	<b>-4 575</b>

1. Relief for business taxes in 2008/09 and 2009/10 of R2 billion for industrial policy was only implemented in October 2010.
2. The 2006/07 number includes R4.5 billion for transfer duty relief. The electricity levy was postponed and introduced in July 2009 as a result, the R2 billion was rolled over from 2008/09 to 2009/10.

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

## TAX RATES

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

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

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

1. An individual's tax year starts on 1 March and ends at the end of February the following year.
2. Maximum rate. See Table 1.9 for rates based on value.

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

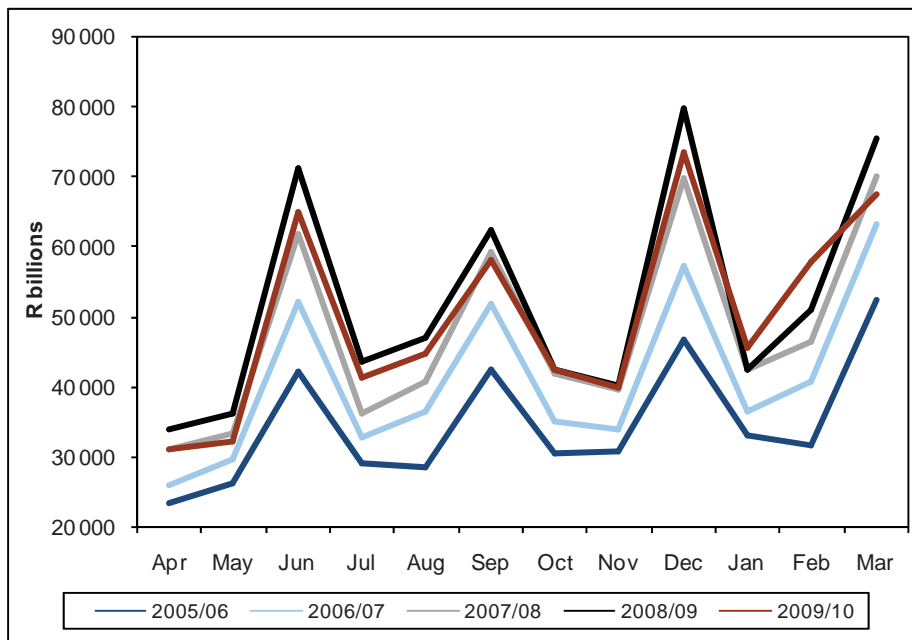
## TAX REVENUE COLLECTIONS

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

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

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

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



### Cost of revenue collections

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

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

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

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

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

## REGISTERED TAXPAYERS

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

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

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

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

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

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

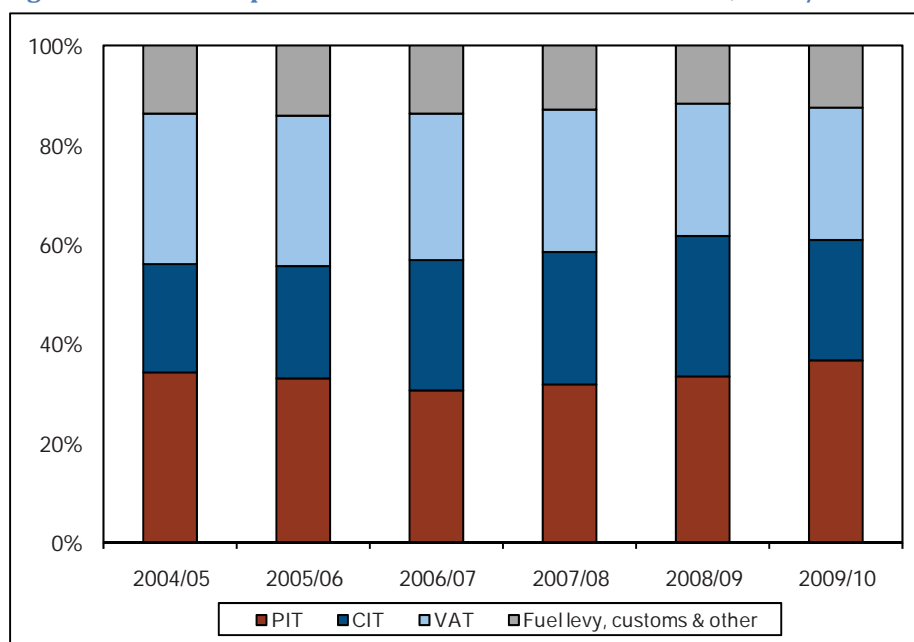
2. Skills development levy (SDL) and Unemployment Insurance Fund (UIF) contributions. Data prior to 2006/07 not available.

## MAIN SOURCES OF TAX REVENUE

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

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

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

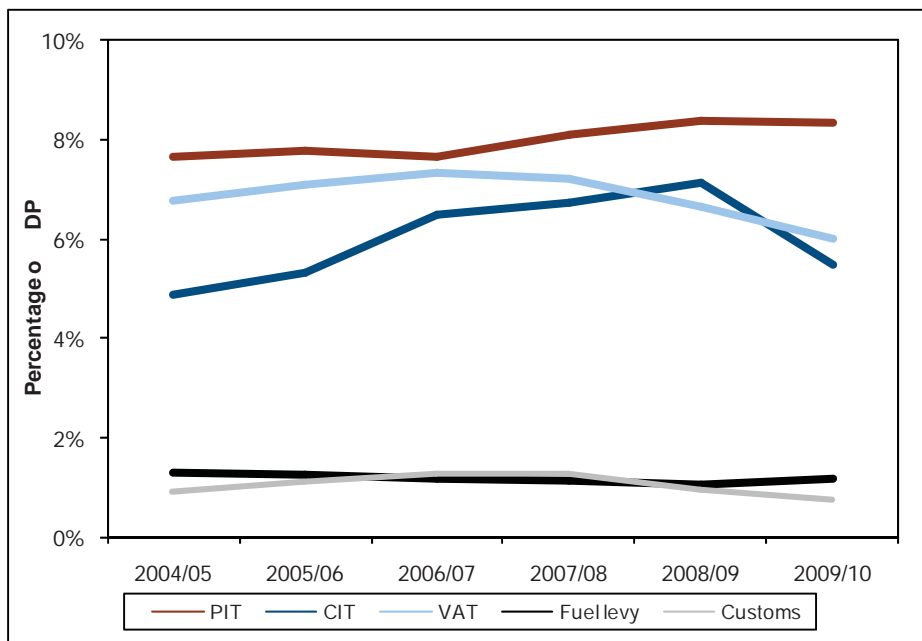


CIT, on the other hand, increased as a percentage of total tax revenue from 19.9% in 2004/05 to a high of 26.5% in 2008/09 before declining to 22.5% in 2009/10. CIT revenue increased from R70.8 billion in 2004/05 to R134.9 billion in 2009/10, a cumulative percentage increase of 90.6% or 13.8% per year.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

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

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

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



## TAX REVENUE BY MAIN CATEGORY

Table A1.3.1 shows tax revenue by main category.

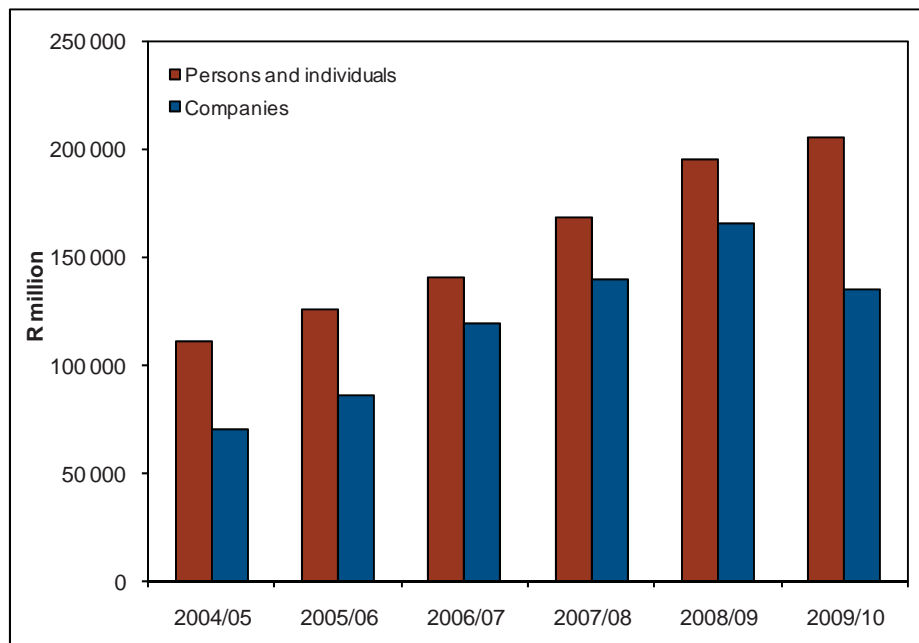
### Taxes on income and profits

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

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

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

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



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

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

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

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

## Taxes on payroll and workforce

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

## Taxes on property

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

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

**Table 1.9: Transfer duty rates for natural persons**

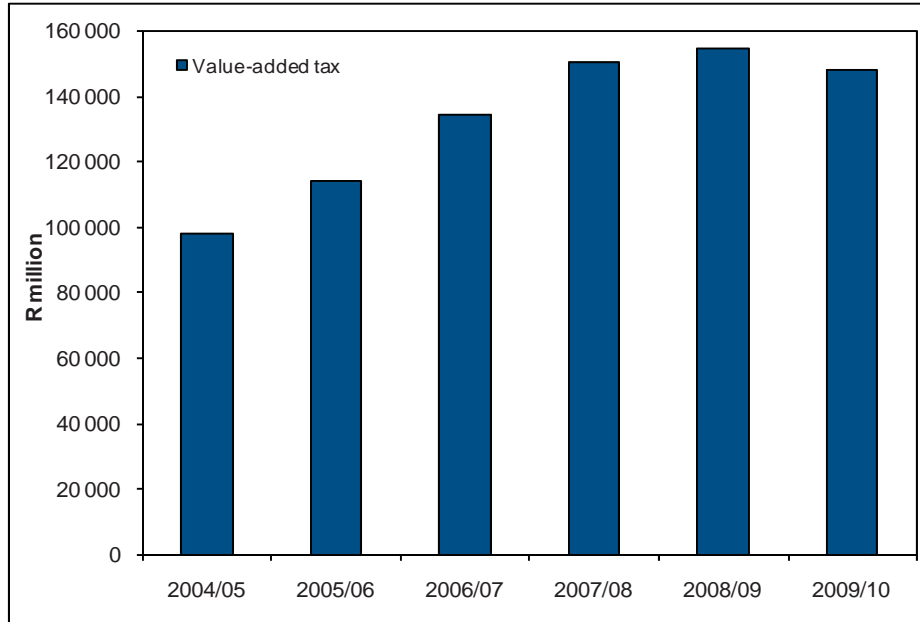
Percentage	Value	%	Value	%	Value	%
01 Mar 2004 – 28 Feb 2005	First R150 000	0%	From R150 000 to R320 000	5%	Greater than R320 000	8%
01 Mar 2006 – 28 Feb 2006	First R190 000	0%	From R190 000 to R330 000	5%	Greater than R330 000	8%
01 Mar 2006 – present	First R500 000	0%	From R500 000 to R1 million	5%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

## Domestic taxes on goods and services

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

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

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

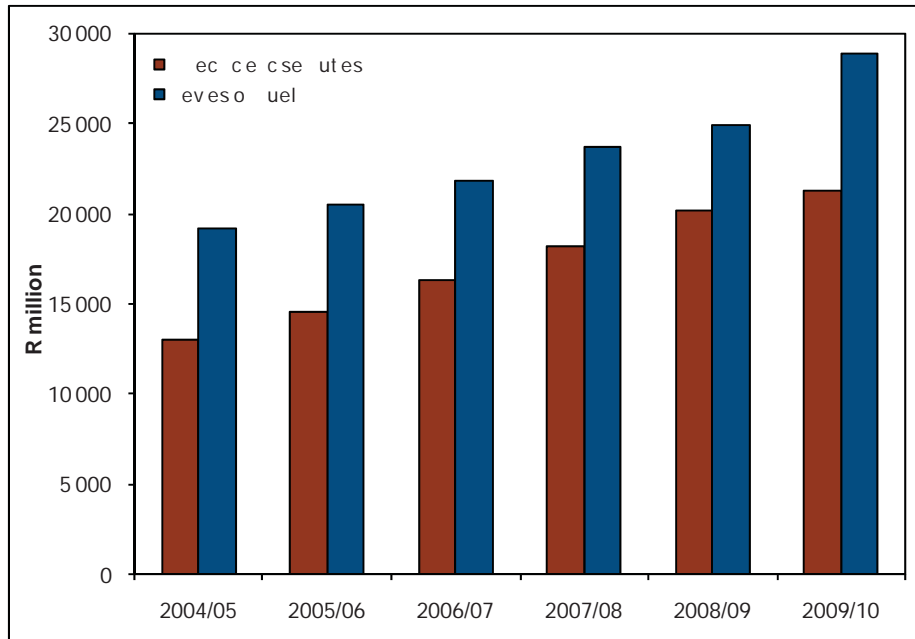


- **Turnover tax:** The turnover tax was introduced for small businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect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



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

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



### Taxes on international trade and transactions

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

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

### State miscellaneous revenue

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

# 2 PERSONAL INCOME TAX

## KEY HIGHLIGHTS

For the 2009 tax year:

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

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

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

## INTRODUCTION

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

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

This chapter gives an overview of:

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

## PERSONAL INCOME TAX RATES

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

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

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

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

## TAX RETURNS AND INDIVIDUAL TAXPAYERS

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

The number of individuals liable to submit income tax returns increased from 4.4 million in 2006 to over 5.1 million in 2009. The percentage of individual taxpayers assessed at the end of March 2010 was 90.2% for 2006, 84.9% for 2007, 75.3% for 2008 and 69% for 2009<sup>1</sup>. As the years progress the percentage assessed moves closer to 100% due to the outstanding returns being finalised. The statistics in the rest of this chapter are based on these assessed returns.

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

**Table 2.2: Number of individual taxpayers, 2006 – 2009**

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

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

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

## TAXABLE INCOME AND TAX ASSESSED

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

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

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

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

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

Percentage	Taxable income group	2006	2007	2008	2009
Taxpayers	0 – 150 000	75.4%	70.4%	61.1%	55.1%
	150 001 – 400 000	20.4%	24.0%	30.9%	35.5%
	400 001	4.2%	5.6%	8.0%	9.4%
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Taxable income	0 – 150 000	38.6%	32.7%	24.1%	20.0%
	150 001 – 400 000	36.3%	37.3%	39.4%	41.9%
	400 001	25.1%	30.0%	36.4%	38.1%
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Tax assessed	0 – 150 000	22.5%	17.3%	12.1%	9.6%
	150 001 – 400 000	38.4%	36.4%	34.9%	35.8%
	400 001	39.1%	46.3%	53.0%	54.6%
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



### By age group

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

### By gender

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

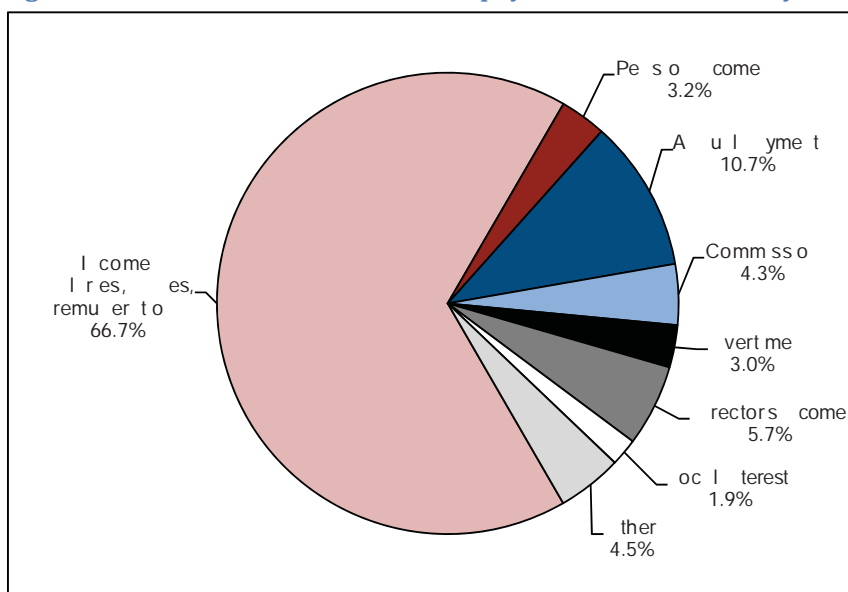
Table A2.1.6 shows that individuals with a taxable income between zero and R150 000 are evenly split between females and males, but as the taxable income increases the proportion of females to males drops significantly. Only 17.6% with a taxable income of between R750 000 and R1 million are female, this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

### By source of income

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

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

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

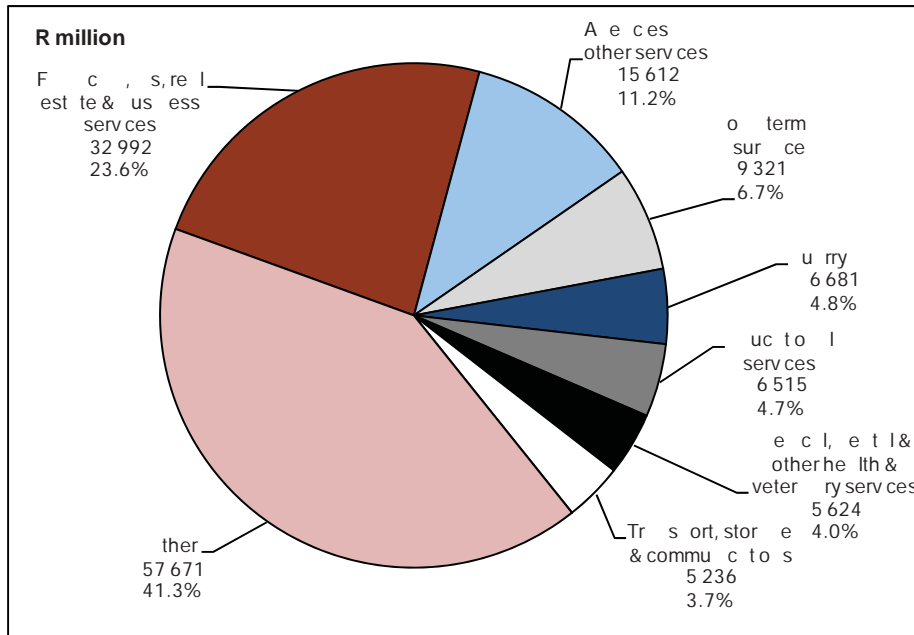


**By sector**

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

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

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



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

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

**ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME**

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

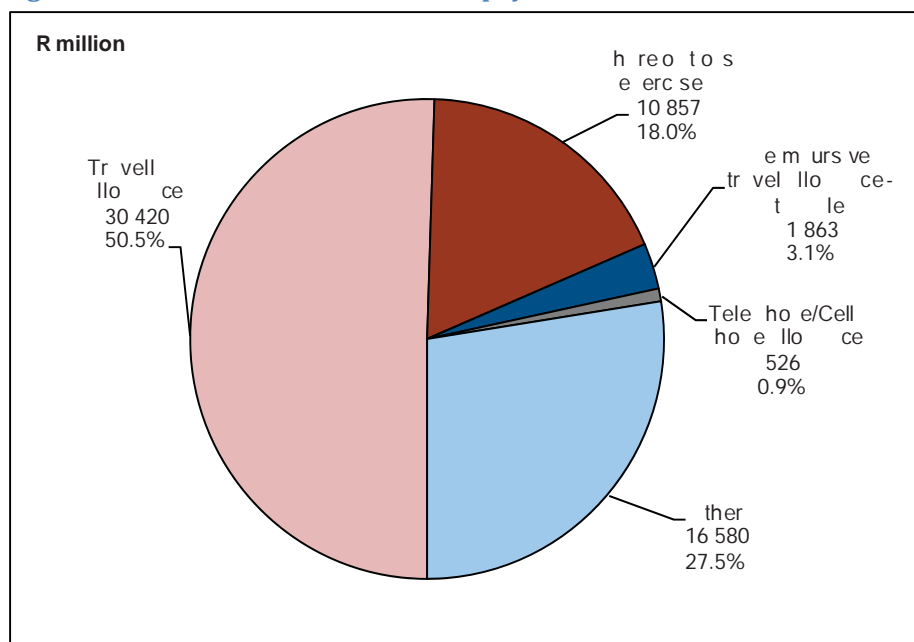
Individual taxpayers in the Financing, insurance, real estate and business services sector with business income contribute almost a third to total assessed taxable income (32% in 2008). This equates to 19.8% of the total assessed individual taxpayers having business income and is closely followed by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

## ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

### Assessed individual taxpayers' allowances

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

**Figure 2.5** Assessed individual taxpayers' allowances, 2008



### Assessed individual taxpayers' fringe benefits

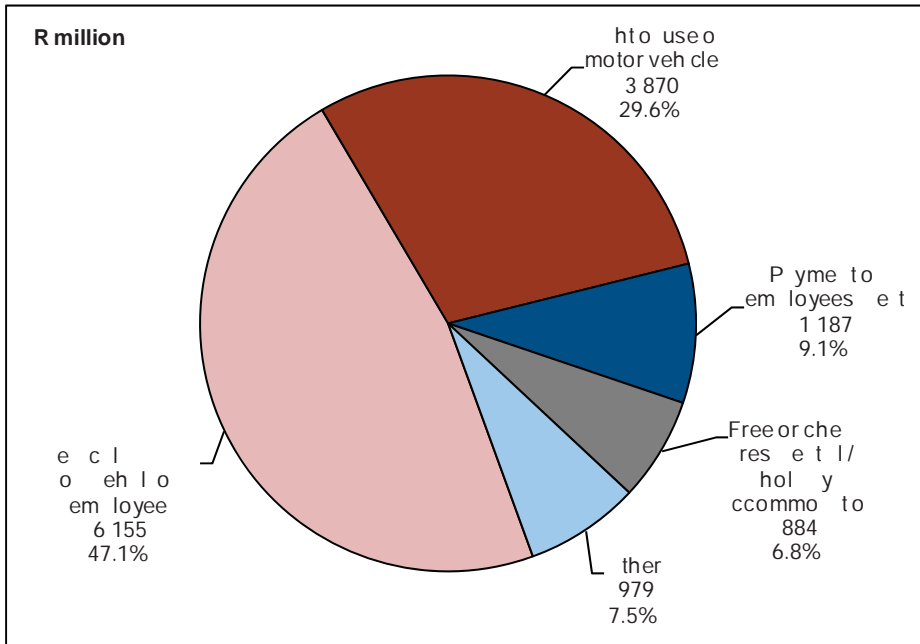
*Table A2.6.1* provides a summary of fringe benefits. The number of assessed taxpayers receiving fringe benefits was 1.2 million in 2006, growing to over 1.6 million in 2009. Total fringe benefits allowed amounted to R8.5 billion in 2006, increasing to R14.3 billion in 2009.

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

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



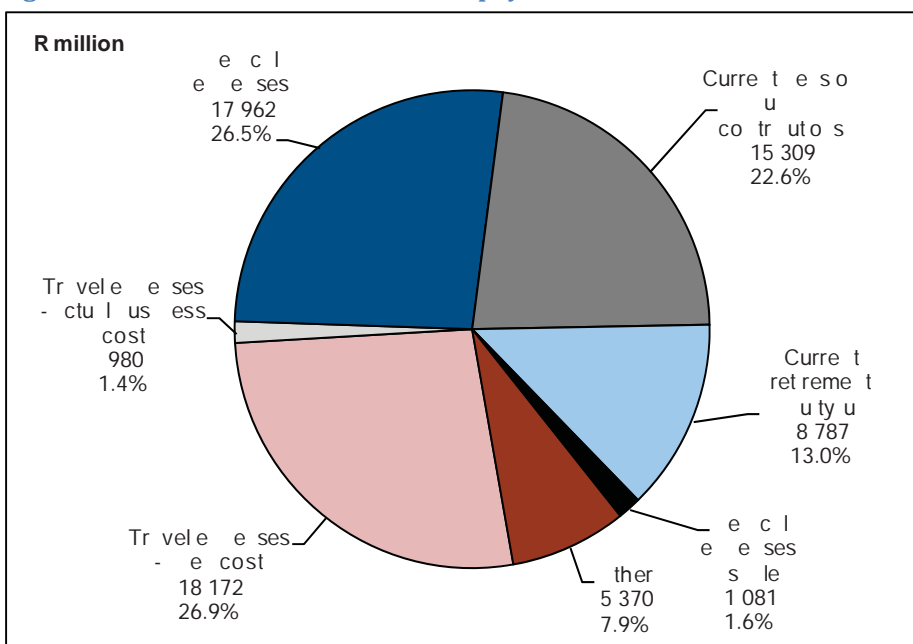
Figure 2.6 Assessed individual taxpayers' fringe benefits, 2008



Assessed individual taxpayers' deductions

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

Figure 2.7 Assessed individual taxpayers' deductions, 2008



# 3 COMPANY INCOME TAX

## KEY HIGHLIGHTS

Companies' assessed data for the 2008 tax year shows:

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

## INTRODUCTION

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

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

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

This chapter gives an overview of:

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

## PROVISIONAL TAX PAYMENTS BY TAX YEAR

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

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

### Impact of new legislation

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

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

Table .1: Companies: Example o timeline or provisional tax payments

Date due	Company financial year-end 2009											Fiscal year	Number o payments	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec
31- ul-08	2009 1st												200 /09	12
31-Au -08		2009 1st												
30- e -08			2009 1st											
31- ct-08				2009 1st										
30-Nov-08					2009 1st									
31- ec-08						2009 1st								
31- -09	2009 2						2009 1st							
28-Fe -09		2009 2						2009 1st						
31- r-09			2009 2						2009 1st					
30-A r-09				2009 2						2009 1st				
31- y-09					2009 2						2009 1st			
30- u -09						2009 2						2009 1st		
31- ul-09	2009 3r						2009 2							
31-Au -09								2009 2						
30- e -09		2009 3r <sup>1</sup>	2009 3r						2009 2					
31- ct-09				2009 3r						2009 2				
30-Nov-09					2009 3r						2009 2			
31- ec-09						2009 3r						2009 2		
31- -10							2009 3r							
28-Fe -10								2009 3r						
31- r-10									2009 3r					
30-A r-10										2009 3r				
31- y-10											2009 3r			
30- u -10												2009 3r		

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

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

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

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

R million Tax year	Fiscal year						Total
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	
2002	326	174	106	124	3	2	7
2003	5 679	283	97	115	30	3	207
2004	40 664	6 683	432	150	57	38	4 02
2005	23 837	50 713	7 840	339	169	142	040
2006	44	30 015	66 733	8 078	475	117	105 4 1
2007	9	73	42 510	80 057	9 304	468	1 2 420
2008	1	7	480	50 236	96 184	7 229	154 1
2009	12	1	6	170	56 766	81 572	1 527
2010	0	0	0	12	308	45 522	45 42
<b>Total</b>	<b>70 572</b>	<b>7 950</b>	<b>11 205</b>	<b>1 92 1</b>	<b>1 295</b>	<b>1 5 092</b>	
Proportion to y-1	326	457	636	728	734	769	
y-1	5 679	6 683	7 840	8 078	9 304	7 229	
y	40 664	50 713	66 733	80 057	96 184	81 572	
y 1	23 837	30 015	42 510	50 236	56 766	45 522	
Proportion to y-1	66	81	486	182	308		
<b>Total</b>	<b>70 572</b>	<b>7 950</b>	<b>11 205</b>	<b>1 92 1</b>	<b>1 295</b>	<b>1 5 092</b>	
Proportion to y-1	0.5%	0.5%	0.5%	0.5%	0.4%	0.6%	
y-1	8.0%	7.6%	6.6%	5.8%	5.7%	5.4%	
y	57.6%	57.7%	56.5%	57.5%	58.9%	60.4%	
y 1	33.8%	34.1%	36.0%	36.1%	34.8%	33.7%	
Proportion to y-1	0.1%	0.1%	0.4%	0.1%	0.2%	0.0%	
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

## NUMBER OF COMPANIES

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

**Table 3.3: Number of companies, 2006 – 2009**

Tax year	Registered <sup>1</sup>	Percentage growth in register	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
2006	1 218 905	15.5%	956 008	621 402	65.0%
2007	1 584 002	30.0%	1 211 859	506 829	41.8%
2008	1 834 009	15.8%	1 549 717	473 034	30.5%
2009	1 878 856	2.4%	1 771 075	335 528	18.9%

1. Excludes cases where status is in suspense, estate and address unknown. The tax year for companies is normally the financial year of the company for financial reporting purposes.

2. These are companies that are active and not dormant.

### Provisional tax as indicator of completeness of assessments

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

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

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

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

R million Tax year	Provisional tax payments <sup>1</sup>	Tax assessed <sup>2</sup>	Tax assessed as a percentage of provisional tax payments
2006	105 461	107 070	101.5%
2007	132 420	125 760	95.0%
2008	154 136	127 272	82.6%
2009	138 527	47 548	34.3%

1. Figures in R million as per table 3.1.

2. Figures in R million as per table 3.1.

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

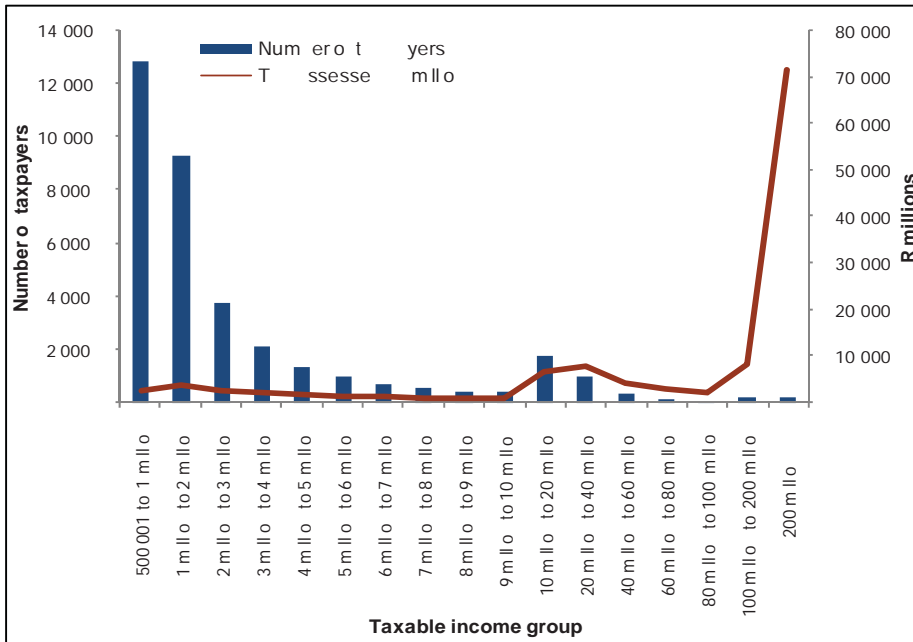
## TAXABLE INCOME AND TAX ASSESSED BY TAXABLE INCOME GROUP

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

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

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

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

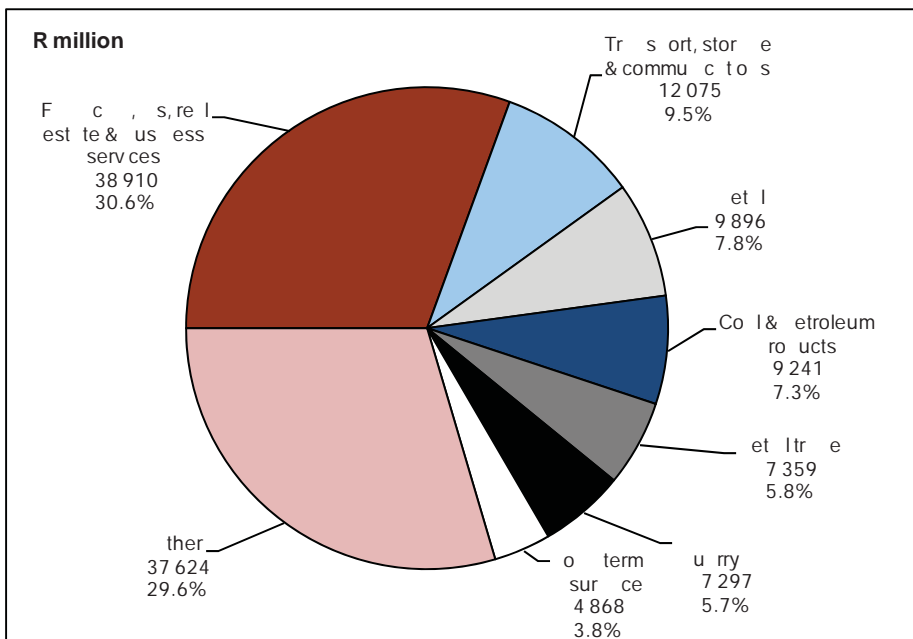


1. Figure 3.1 excludes 12 companies in the taxable income group 1 to 100 000 with tax assessed of 0.1 billion.

## TAXABLE INCOME AND TAX ASSESSED BY SECTOR

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

**Figure 3.2** Companies tax assessed by sector, 2008



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

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

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

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

### COMPANIES WITH ASSESSED LOSSES OR PROFITS

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

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

### TAX ASSESSED BY MAIN SECTOR

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

# 4 VALUE-ADDED TAX

## KEY HIGHLIGHTS

For the 2009/10 fiscal year:

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

## INTRODUCTION

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

This chapter gives an overview of:

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

## NUMBER OF REGISTERED VAT VENDORS

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

**Table 4.1: Number of registered VAT vendors, 2007/07 – 2009/10**

Number	Registered <sup>1</sup>	Active vendors	Percentage of registered
2006/07	677 153	509 615	75.3%
2007/08	745 487	526 403	70.6%
2008/09	737 885	530 223	71.9%
2009/10	685 523	493 258	72.0%

1. s per register as at 1 March of each year.

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

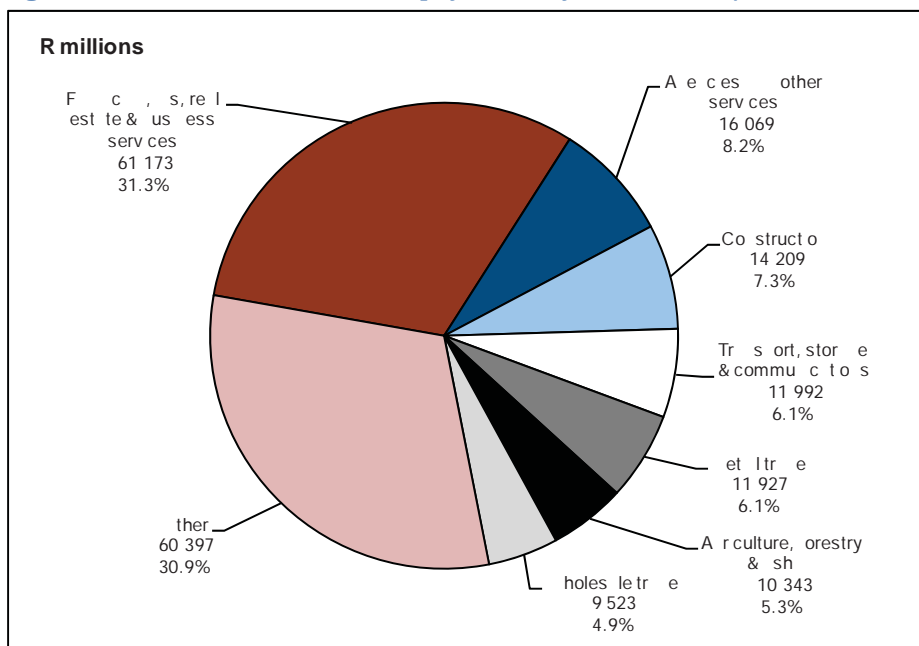


## DOMESTIC VAT: PAYMENTS AND REFUNDS

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

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

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



VAT refunds arise mainly when a vendor:

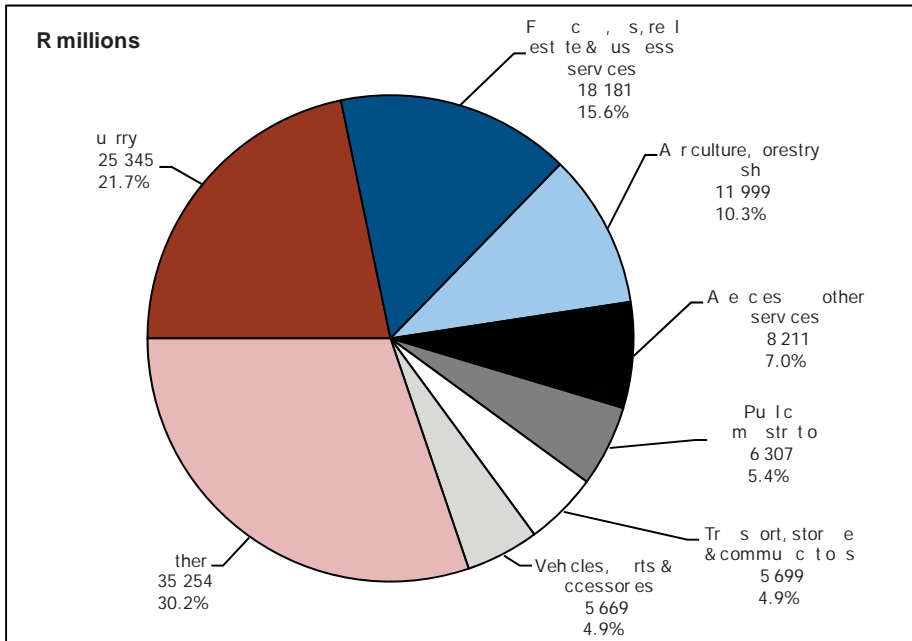
- sells zero-rated items (exports or other zero-rated items)
- invests in capital projects
- restocks or sells merchandise below cost.

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

### Performance of VAT linked to CIT performance

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

Figure 4.2 VAT vendor refunds by sector, 2009/10

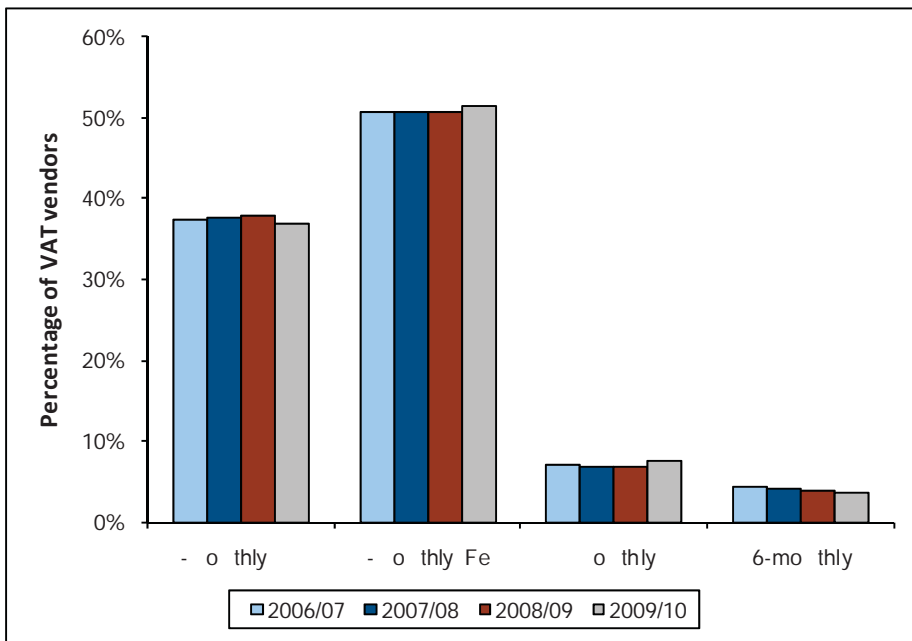


By payment category

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

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

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



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

### By type of enterprise

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

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

## TURNOVER

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

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

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

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

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

# 5 VAT ON IMPORTS AND CUSTOMS DUTIES

## KEY HIGHLIGHTS

For the 2009/10 fiscal year:

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

## INTRODUCTION

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

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

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

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

### By customs section

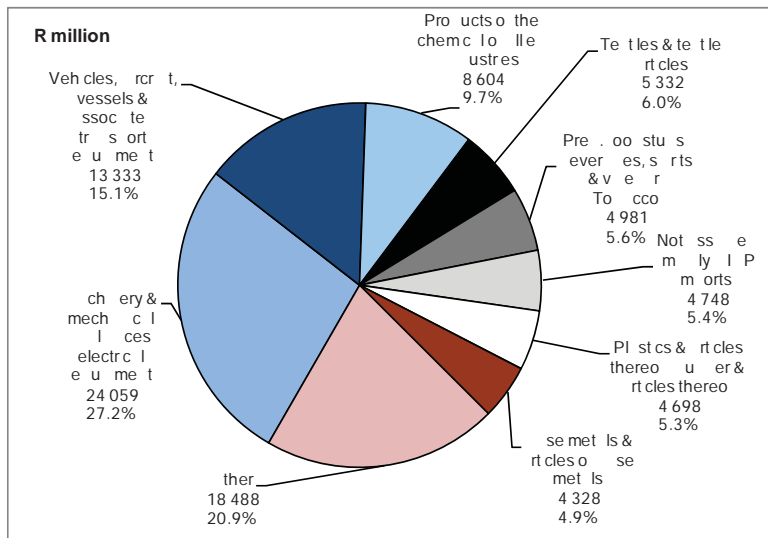
*Tables A5.1.1* and *A5.1.2* show the customs value of imports, VAT on imports, customs duties and *ad valorem* excise duties by customs section while *Figure 5.1* is a graphic illustration thereof.

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

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

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

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

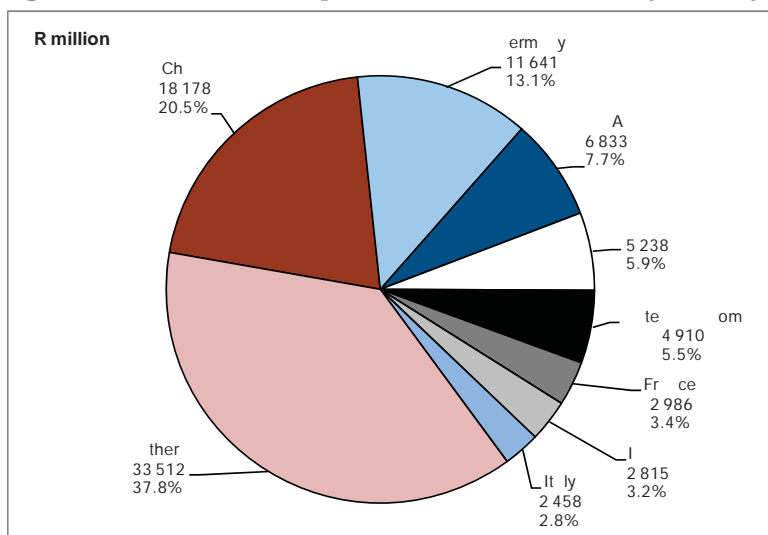


**By country of origin**

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

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

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



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R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2004/05	20 338	22 128	35 076	24 119	24 542	35 190	26 716	25 031	41 289	28 434	28 023	44 095	54 979
2005/06	23 432	26 259	42 171	29 230	28 478	42 517	30 652	30 743	46 760	33 080	31 573	52 303	417 19
2006/07	25 908	29 630	52 239	32 775	36 386	51 921	35 123	33 960	57 114	36 637	40 758	63 096	495 549
2007/08	31 226	33 481	61 664	36 128	40 841	59 283	41 922	39 679	69 717	42 341	46 452	70 081	572 15
2008/09	33 810	36 233	71 110	43 485	46 881	62 270	42 370	40 281	79 692	42 508	50 944	75 516	25 100
2009/10	31 083	32 136	64 793	41 300	44 768	58 024	42 360	39 864	73 520	45 634	57 839	67 384	59 705
<b>Percentage of total</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	
2004/05	5.7%	6.2%	9.9%	6.8%	6.9%	9.9%	7.5%	7.1%	11.6%	8.0%	7.9%	12.4%	100.0
2005/06	5.6%	6.3%	10.1%	7.0%	6.8%	10.2%	7.3%	7.4%	11.2%	7.9%	7.6%	12.5%	100.0
2006/07	5.2%	6.0%	10.5%	6.6%	7.3%	10.5%	7.1%	6.9%	11.5%	7.4%	8.2%	12.7%	100.0
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0
<b>Percentage of total</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>									
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	21.7%	24.4%	25.5%	28.4%									100.0
2007/08	22.1%	23.8%	26.4%	27.7%									100.0
2008/09	22.6%	24.4%	26.0%	27.0%									100.0
2009/10	21.4%	24.1%	26.0%	28.5%									100.0

Table A Tax revenue by main revenue source

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

1. Excludes miscellaneous customs and excise receipts.

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

**Table A1. .1: Tax revenue by main category, 2004/05 – 2009/10**

R million	Taxes on income and profits	Taxes on payroll and work	Taxes on property <sup>1</sup>	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and miscellaneous revenue <sup>2</sup>	Total tax revenue
2004/05	195 219	4 443	9 013	131 981	13 287	1 037	54 979
2005/06	230 804	4 872	11 138	151 224	18 202	957	417 19
2006/07	279 991	5 597	10 332	174 671	24 002	955	495 549
2007/08	332 058	6 331	11 884	194 690	27 082	769	572 15
2008/09	383 483	7 327	9 477	201 416	22 852	544	25 100
2009/10	359 045	7 805	8 826	203 667	19 319	44	59 705
<b>Percentage of total</b>							
2004/05	55.0%	1.3%	2.5%	37.2%	3.7%	0.3%	100.0
2005/06	55.3%	1.2%	2.7%	36.2%	4.4%	0.2%	100.0
2006/07	56.5%	1.1%	2.1%	35.2%	4.8%	0.2%	100.0
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0
<b>Percentage change year-on-year</b>							
2004/05	13.5%	14.0%	34.4%	19.9%	57.9%	-23.4%	17.4
2005/06	18.2%	9.6%	23.6%	14.6%	37.0%	-7.7%	17.5
2006/07	21.3%	14.9%	-7.2%	15.5%	31.9%	-0.2%	1 .
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2

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

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

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

R million	Taxes on income and pro its							Total
	Persons and individuals	Companies	Secondary tax on companies	Tax on retirement funds	Interest on overdue income tax	ther <sup>1</sup>		
2004/05	110 982	70 782	7 487	4 406	1 562		195 219	
2005/06	125 645	86 161	12 278	4 783	1 937		2 0 04	
2006/07	140 578	118 999	15 291	3 191	1 931	1	279 991	
2007/08	168 774	140 120	20 585	285	2 281	13	2 05	
2008/09	195 115	165 378	20 018	143	2 777	52	4	
2009/10	205 145	134 883	15 468	43	3 433	73	59 045	
<b>Percentage o total</b>								
2004/05	56.8%	36.3%	3.8%	2.3%	0.8%		100.0	
2005/06	54.4%	37.3%	5.3%	2.1%	0.8%		100.0	
2006/07	50.2%	42.5%	5.5%	1.1%	0.7%		100.0	
2007/08	50.8%	42.2%	6.2%	0.1%	0.7%		100.0	
2008/09	50.9%	43.1%	5.2%	0.0%	0.7%		100.0	
2009/10	57.1%	37.6%	4.3%	0.0%	1.0%		100.0	
<b>Percentage year-on-year growth</b>								
2004/05	12.7%	16.3%	22.1%	-10.0%	0.4%		1 .5	
2005/06	13.2%	21.7%	64.0%	8.6%	24.0%		1 .2	
2006/07	11.9%	38.1%	24.5%	-33.3%	-0.3%		21.	
2007/08	20.1%	17.7%	34.6%	-91.1%	18.1%		1 .	
2008/09	15.6%	18.0%	-2.8%	-49.8%	21.8%		15.5	
2009/10	5.1%	-18.4%	-22.7%	-70.2%	23.6%		- .4	

1. Small business tax amnesty.

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

R million	Persons and individuals							Total
	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Reunds	Subtotal	Interest on overdue income tax		
2004/05	106 719	7 748	3 725	-7 211	1109 2	715	111 97	
2005/06	121 026	8 720	4 066	-8 166	125 45	771	12 41	
2006/07	133 760	10 371	4 987	-8 540	140 57	819	141 97	
2007/08	158 106	12 320	4 796	-6 448	1 774	765	1 95 9	
2008/09	183 695	16 327	6 292	-11 199	195 115	953	19 0	
2009/10	192 646	17 200	10 065	-14 767	205 145	1 339	20 4 4	
<b>Percentage o total</b>								
2004/05	96.2%	7.0%	3.4%	-6.5%	99.4	0.6%	100.0	
2005/06	96.3%	6.9%	3.2%	-6.5%	99.4	0.6%	100.0	
2006/07	95.2%	7.4%	3.5%	-6.1%	99.4	0.6%	100.0	
2007/08	93.7%	7.3%	2.8%	-3.8%	99.5	0.5%	100.0	
2008/09	94.1%	8.4%	3.2%	-5.7%	99.5	0.5%	100.0	
2009/10	93.9%	8.4%	4.9%	-7.2%	99.4	0.6%	100.0	
<b>Percentage year-on-year growth</b>								
2004/05	12.8%	8.6%	6.6%	7.2%	12.7	-1.4%	12.	
2005/06	13.4%	12.5%	9.1%	13.2%	1 .2	7.9%	1 .2	
2006/07	10.5%	18.9%	22.7%	4.6%	11.9	6.2%	11.9	
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1	-6.6%	19.9	
2008/09	16.2%	32.5%	31.2%	73.7%	15.	24.6%	15.	
2009/10	4.9%	5.4%	60.0%	31.9%	5.1	40.5%	5.	

Table A1.4. : Taxes on companies, 2004/05 – 2009/10

R million	Companies							Total
	Provisional tax	Assessment payments	Royalties	Re unds	Subtotal	Interest on overdue income tax		
2004/05	70 572	4 007	145	-3 943	70 7 2	847	71 29	
2005/06	87 950	4 488	124	-6 400	1 1	1 166	7 2	
2006/07	118 205	7 084	513	-6 804	11 999	1 112	120 111	
2007/08	139 281	7 596	204	-6 961	140 120	1 516	141 5	
2008/09	163 295	9 831	386	-8 134	1 5 7	1 824	1 7 202	
2009/10	135 092	10 515	183	-10 906	1 4	2 095	1 97	
<b>Percentage o total</b>								
2004/05	99.7%	5.7%	0.2%	-5.6%	9 .	1.2%	100.0	
2005/06	102.1%	5.2%	0.1%	-7.4%	9 .7	1.3%	100.0	
2006/07	99.3%	6.0%	0.4%	-5.7%	99.1	0.9%	100.0	
2007/08	99.4%	5.4%	0.1%	-5.0%	9 .9	1.1%	100.0	
2008/09	98.7%	5.9%	0.2%	-4.9%	9 .9	1.1%	100.0	
2009/10	100.2%	7.8%	0.1%	-8.1%	9 .5	1.5%	100.0	
<b>Percentage year-on-year growth</b>								
2004/05	16.3%	31.8%	46.1%	34.5%	1 .	1.9%	1 .1	
2005/06	24.6%	12.0%	-14.9%	62.3%	21.7	37.5%	21.9	
2006/07	34.4%	57.9%	315.2%	6.3%	.1	-4.6%	7.5	
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7	36.3%	17.9	
2008/09	17.2%	29.4%	89.4%	16.9%	1 .0	20.3%	1 .1	
2009/10	-17.3%	7.0%	-52.6%	34.1%	-1 .4	14.8%	-1 .1	



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

R million	Taxes on property					Total
	Donations tax	Estate duty	Securities transfer tax <sup>1</sup>	Transfer duties		
2004/05	25	507	1 366	7 115		9 01
2005/06	29	625	1 973	8 510		11 1
2006/07	47	747	2 764	6 774		10 2
2007/08	28	691	3 757	7 408		11 4
2008/09	125	757	3 664	4 931		9 477
2009/10	60	759	3 324	4 683		2
<b>Percentage of total</b>						
2004/05	0.3%	5.6%	15.2%	78.9%		100.0
2005/06	0.3%	5.6%	17.7%	76.4%		100.0
2006/07	0.5%	7.2%	26.7%	65.6%		100.0
2007/08	0.2%	5.8%	31.6%	62.3%		100.0
2008/09	1.3%	8.0%	38.7%	52.0%		100.0
2009/10	0.7%	8.6%	37.7%	53.1%		100.0
<b>Percentage year-on-year growth</b>						
2004/05	47.0%	21.5%	24.0%	37.6%		4.4
2005/06	17.0%	23.2%	44.5%	19.6%		2 .
2006/07	59.6%	19.7%	40.1%	-20.4%		-7.2
2007/08	-41.4%	-7.5%	35.9%	9.4%		15.0
2008/09	353.7%	9.5%	-2.5%	-33.4%		-20.
2009/10	-51.9%	0.3%	-9.3%	-5.0%		- .9

1. Marketable securities tax (MST) prior to 2006/07 and Uncertificated securities tax (UST) prior to 1 July 200 .

Table A1. .1: Domestic taxes on goods and services, 2004/05 – 2009/10

R million	Domestic taxes on goods and services										Total
	Value-added tax	Specific excise duties	Ad valorem excise duties	Levies on fuel	Air passenger departure tax	Levy on plastic bags	Electricity levy	Other <sup>1</sup>			
2004/05	98 158	13 067	1 015	19 190	412	41		97			1 19 1
2005/06	114 352	14 547	1 157	20 507	458	61		142			151 224
2006/07	134 463	16 369	1 283	21 845	485	75		152			174 71
2007/08	150 443	18 218	1 480	23 741	541	86		181			194 90
2008/09	154 343	20 185	1 170	24 884	549	79		207			201 41
2009/10	147 941	21 289	1 276	28 833	580	111		295	3 342		20 7
<b>Percentage o total</b>											
2004/05	74.4%	9.9%	0.8%	14.5%	0.3%	0.0%		0.1%	0.0%		100.0
2005/06	75.6%	9.6%	0.8%	13.6%	0.3%	0.0%		0.1%	0.0%		100.0
2006/07	77.0%	9.4%	0.7%	12.5%	0.3%	0.0%		0.1%	0.0%		100.0
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.0%		0.1%	0.0%		100.0
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.0%		0.1%	0.0%		100.0
2009/10	72.6%	10.5%	0.6%	14.2%	0.3%	0.1%		0.1%	1.6%		100.0
<b>Percentage year-on-year growth</b>											
2004/05	21.7%	15.0%	-0.1%	15.2%	12.3%						19.9
2005/06	16.5%	11.3%	14.0%	6.9%	11.2%	48.9%					14.
2006/07	17.6%	12.5%	10.8%	6.5%	5.8%	22.4%					15.5
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	14.9%					11.5
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	-9.0%					.5
2009/10	-4.1%	5.5%	9.1%	15.9%	5.6%	40.7%					1.1

1. Includes Universal Service Fund and Incandescent light bulb levy. Turnover tax for small businesses is also included as from 200 /10.

Table A1. .2: Value-added tax (VAT), 2004/05 – 2009/10

R million	VAT					Total (Net)
	Domestic VAT	VAT on imports	ross	VAT Re unds		
2004/05	110 167	43 466	15	-55 475		9 15
2005/06	125 756	50 261	17 017	-61 666		114 52
2006/07	144 884	66 917	211 01	-77 338		1 4 4
2007/08	171 619	77 929	249 54	-99 105		150 44
2008/09	187 171	92 010	279 1 1	-124 838		154 4
2009/10	195 050	70 320	2 5 70	-117 428		147 941
<b>Percentage o total</b>						
2004/05	71.7%	28.3%	100.0	-36.1%		.9
2005/06	71.4%	28.6%	100.0	-35.0%		5.0
2006/07	68.4%	31.6%	100.0	-36.5%		.5
2007/08	68.8%	31.2%	100.0	-39.7%		0.
2008/09	67.0%	33.0%	100.0	-44.7%		55.
2009/10	73.5%	26.5%	100.0	-44.3%		55.7
<b>Percentage year-on-year growth</b>						
2004/05	14.3%	17.6%	15.2	5.3%		21.7
2005/06	14.2%	15.6%	14.	11.2%		1 .5
2006/07	15.2%	33.1%	20.	25.4%		17.
2007/08	18.5%	16.5%	17.	28.1%		11.9
2008/09	9.1%	18.1%	11.9	26.0%		2.
2009/10	4.2%	-23.6%	-4.9	-5.9%		-4.1

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 200 – 2009

Tax year	200 0.2 assessed			2007 . assessed			200 7 . assessed			2009 6 .0 assessed		
Taxable income group	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)
A 0	88 205	-14 892	1	86 571	-15 685	2	76 681	-16 592	1	69 938	-18 425	0
0	263 189		13	214 432		9	141 047		10	119 999		3
C 1 20 000	186 551	1 903	8	157 281	1 593	3	117 798	1 171	2	107 292	1 060	1
20 001 30 000	119 581	3 048	12	90 961	2 300	3	65 308	1 648	2	59 183	1 489	2
30 001 40 000	179 541	6 324	52	136 431	4 897	4	85 624	3 040	3	70 578	2 493	3
F 40 001 50 000	171 563	7 724	285	142 386	6 416	119	118 641	5 318	46	106 591	4 820	16
50 001 60 000	178 554	9 864	578	153 885	8 514	379	113 928	6 288	221	106 285	5 884	159
60 001 70 000	217 239	14 155	1 109	193 967	12 636	800	128 191	8 353	444	122 407	7 968	371
I 70 001 80 000	258 511	19 431	1 815	219 529	16 493	1 325	140 091	10 515	743	132 876	9 973	616
80 001 90 000	245 012	20 788	2 236	239 328	20 324	1 882	157 301	13 393	1 136	138 030	11 738	905
90 001 100 000	248 861	23 701	2 924	224 619	21 368	2 184	165 696	15 743	1 499	148 227	14 107	1 253
100 001 110 000	222 851	23 341	3 147	234 566	24 593	2 778	174 267	18 326	1 904	161 272	16 921	1 658
110 001 120 000	193 728	22 292	3 237	185 806	21 356	2 665	194 422	22 357	2 516	150 696	17 342	1 826
N 120 001 130 000	185 101	23 098	3 544	183 277	22 927	3 095	162 130	20 247	2 490	164 626	20 605	2 341
130 001 140 000	142 513	19 219	3 116	160 979	21 698	3 107	157 620	21 284	2 824	172 518	23 268	2 876
P 140 001 150 000	121 457	17 596	3 018	132 488	19 197	2 889	148 718	21 545	3 031	142 880	20 709	2 736
150 001 200 000	365 662	62 992	12 089	409 307	70 392	11 924	469 199	80 664	12 767	547 699	94 458	14 260
200 001 300 000	320 695	77 537	18 227	373 053	90 353	18 991	424 607	103 033	20 359	496 795	120 590	22 794
300 001 400 000	130 818	44 979	12 440	158 731	54 607	13 747	191 115	65 765	15 659	227 960	78 467	18 062
T 400 001 500 000	62 653	27 842	8 386	80 409	35 746	9 995	99 674	44 352	11 819	120 706	53 766	13 957
500 001 750 000	59 118	35 383	11 411	77 817	46 595	14 254	100 516	60 341	17 827	123 444	74 047	21 538
V 750 001 1 000 000	19 911	17 050	5 814	26 038	22 302	7 343	34 582	29 643	9 525	42 095	36 075	11 504
1 000 001 2 000 000	18 932	25 304	9 077	25 273	33 831	11 857	33 231	44 413	15 267	39 372	52 450	18 016
2 000 001 5 000 000	5 340	15 060	5 732	7 568	21 715	8 150	10 002	28 699	10 670	11 028	31 649	11 768
5 000 001	880	7 809	3 061	1 441	13 329	5 224	2 188	23 007	8 888	2 046	19 069	7 388
<b>Total</b>	<b>4 00 4</b>	<b>511 547</b>	<b>111 0</b>	<b>91 14</b>	<b>577 499</b>	<b>122 7 0</b>	<b>512 577</b>	<b>2 551</b>	<b>1 9 5</b>	<b>5 4 54</b>	<b>700 52</b>	<b>154 05</b>

Excludes SITE only taxpayers.

Table A2.1.2: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 200 – 2009 percentage o total

Tax year	200 0.2 assessed			2007 . assessed			200 7 . assessed			2009 6 .0 assessed		
Percentage o total	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed
A 0	2.2%	-2.9%	0.0%	2.2%	-2.7%	0.0%	2.2%	-2.6%	0.0%	2.0%	-2.6%	0.0%
0	6.6%	0.0%	0.0%	5.5%	0.0%	0.0%	4.0%	0.0%	0.0%	3.3%	0.0%	0.0%
C 1 20 000	4.7%	0.4%	0.0%	4.0%	0.3%	0.0%	3.4%	0.2%	0.0%	3.0%	0.2%	0.0%
20 001 30 000	3.0%	0.6%	0.0%	2.3%	0.4%	0.0%	1.9%	0.3%	0.0%	1.7%	0.2%	0.0%
30 001 40 000	4.5%	1.2%	0.0%	3.5%	0.8%	0.0%	2.4%	0.5%	0.0%	2.0%	0.4%	0.0%
F 40 001 50 000	4.3%	1.5%	0.3%	3.6%	1.1%	0.1%	3.4%	0.8%	0.0%	3.0%	0.7%	0.0%
50 001 60 000	4.5%	1.9%	0.5%	3.9%	1.5%	0.3%	3.2%	1.0%	0.2%	3.0%	0.8%	0.1%
60 001 70 000	5.4%	2.8%	1.0%	5.0%	2.2%	0.7%	3.6%	1.3%	0.3%	3.4%	1.1%	0.2%
I 70 001 80 000	6.5%	3.8%	1.6%	5.6%	2.9%	1.1%	4.0%	1.7%	0.5%	3.7%	1.4%	0.4%
80 001 90 000	6.1%	4.1%	2.0%	6.1%	3.5%	1.5%	4.5%	2.1%	0.8%	3.9%	1.7%	0.6%
90 000 100 000	6.2%	4.6%	2.6%	5.7%	3.7%	1.8%	4.7%	2.5%	1.1%	4.1%	2.0%	0.8%
100 001 110 000	5.6%	4.6%	2.8%	6.0%	4.3%	2.3%	5.0%	2.9%	1.4%	4.5%	2.4%	1.1%
110 001 120 000	4.8%	4.4%	2.9%	4.7%	3.7%	2.2%	5.5%	3.5%	1.8%	4.2%	2.5%	1.2%
N 120 001 130 000	4.6%	4.5%	3.2%	4.7%	4.0%	2.5%	4.6%	3.2%	1.8%	4.6%	2.9%	1.5%
130 001 140 000	3.6%	3.8%	2.8%	4.1%	3.8%	2.5%	4.5%	3.4%	2.0%	4.8%	3.3%	1.9%
P 140 001 150 000	3.0%	3.4%	2.7%	3.4%	3.3%	2.4%	4.2%	3.4%	2.2%	4.0%	3.0%	1.8%
150 001 200 000	9.1%	12.3%	10.9%	10.5%	12.2%	9.7%	13.4%	12.8%	9.1%	15.3%	13.5%	9.3%
200 001 300 000	8.0%	15.2%	16.4%	9.5%	15.6%	15.5%	12.1%	16.3%	14.6%	13.9%	17.2%	14.8%
300 001 400 000	3.3%	8.8%	11.2%	4.1%	9.5%	11.2%	5.4%	10.4%	11.2%	6.4%	11.2%	11.7%
T 400 001 500 000	1.6%	5.4%	7.5%	2.1%	6.2%	8.1%	2.8%	7.0%	8.5%	3.4%	7.7%	9.1%
500 001 750 000	1.5%	6.9%	10.2%	2.0%	8.1%	11.6%	2.9%	9.5%	12.8%	3.4%	10.6%	14.0%
V 750 001 1 000 000	0.5%	3.3%	5.2%	0.7%	3.9%	6.0%	1.0%	4.7%	6.8%	1.2%	5.1%	7.5%
1 000 001 2 000 000	0.5%	4.9%	8.2%	0.6%	5.9%	9.7%	0.9%	7.0%	10.9%	1.1%	7.5%	11.7%
2 000 001 5 000 000	0.1%	2.9%	5.1%	0.2%	3.8%	6.6%	0.3%	4.5%	7.6%	0.3%	4.5%	7.6%
5 000 001	0.0%	1.5%	2.7%	0.0%	2.3%	4.3%	0.1%	3.6%	6.4%	0.1%	2.7%	4.8%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A2.1. : Assessed individual taxpayers: Taxable income and tax assessed by province, 200 – 2009

Tax year	200 0.2 assessed			200 7 . assessed			200 7 . assessed			2009 6 .0 assessed		
Province <sup>1</sup>	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)
ster C e	341 834	34 423	6 198	326 325	37 545	6 545	288 095	39 505	7 138	297 860	45 023	8 146
Free t te	189 885	17 105	3 377	184 516	18 950	3 626	162 792	20 195	4 053	169 008	24 194	4 804
ute	1 548 984	238 317	56 176	1 532 641	274 641	63 508	1 403 468	307 583	73 405	1 434 567	335 330	79 369
ulu-N t l	635 404	74 143	14 994	601 143	81 158	15 949	531 401	86 977	17 799	531 257	96 180	19 725
m o o	146 715	14 912	2 760	144 018	16 356	2 865	120 550	17 043	3 137	125 658	20 335	3 816
um l	218 482	26 122	5 387	212 631	29 309	5 877	191 407	31 958	6 666	203 178	38 693	8 159
North est	164 253	17 652	3 495	161 279	19 671	3 819	145 188	21 586	4 430	152 238	25 125	5 101
Norther C e	60 922	5 642	1 149	61 054	6 195	1 190	54 500	6 792	1 367	57 542	8 155	1 611
ester C e	699 987	83 231	17 793	692 536	93 674	19 350	615 176	100 913	21 658	613 235	107 489	23 322
<b>Total</b>	<b>4 00 4</b>	<b>511 547</b>	<b>111 0</b>	<b>91 14</b>	<b>577 499</b>	<b>122 7 0</b>	<b>512 577</b>	<b>2 551</b>	<b>1 9 5</b>	<b>5 4 54</b>	<b>700 52</b>	<b>154 05</b>
<b>Percentage o total</b>												
ster C e	8.5%	6.7%	5.6%	8.3%	6.5%	5.3%	8.2%	6.2%	5.1%	8.3%	6.4%	5.3%
Free t te	4.7%	3.3%	3.0%	4.7%	3.3%	3.0%	4.6%	3.2%	2.9%	4.7%	3.5%	3.1%
ute	38.7%	46.6%	50.5%	39.1%	47.6%	51.7%	40.0%	48.6%	52.6%	40.0%	47.9%	51.5%
ulu-N t l	15.9%	14.5%	13.5%	15.4%	14.1%	13.0%	15.1%	13.8%	12.7%	14.8%	13.7%	12.8%
m o o	3.7%	2.9%	2.5%	3.7%	2.8%	2.3%	3.4%	2.7%	2.2%	3.5%	2.9%	2.5%
um l	5.5%	5.1%	4.8%	5.4%	5.1%	4.8%	5.4%	5.1%	4.8%	5.7%	5.5%	5.3%
North est	4.1%	3.5%	3.1%	4.1%	3.4%	3.1%	4.1%	3.4%	3.2%	4.2%	3.6%	3.3%
Norther C e	1.5%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.2%	1.0%
ester C e	17.5%	16.3%	16.0%	17.7%	16.2%	15.8%	17.5%	16.0%	15.5%	17.1%	15.3%	15.1%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

**Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 200 – 2009**

Tax year	200 0.2 assessed			2007 . assessed			200 7 . assessed			2009 6 .0 assessed		
Age group (years)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)
elo 18	19 886	844	124	19 101	990	141	18 059	1 223	199	16 804	1 205	187
18 - 24	129 906	8 797	1 160	138 018	10 266	1 249	114 706	10 541	1 390	119 432	11 971	1 552
25 - 34	913 875	109 886	21 196	897 907	120 951	22 336	782 896	127 057	24 319	819 132	143 765	27 479
35 - 44	1 180 487	168 225	37 168	1 146 047	187 297	40 430	1 011 380	201 510	45 177	1 022 240	222 490	49 906
45 - 54	922 367	134 174	31 532	903 020	152 971	35 102	822 047	170 108	40 301	834 820	186 362	44 205
55 - 64	527 284	66 558	16 146	514 038	78 640	18 802	479 856	90 025	22 121	488 030	98 940	23 979
65 ol er	312 661	23 063	4 003	298 012	26 383	4 672	283 633	32 089	6 146	284 085	35 789	6 746
<b>Total</b>	<b>4 00 4</b>	<b>511 547</b>	<b>111 0</b>	<b>91 14</b>	<b>577 499</b>	<b>122 7 0</b>	<b>512 577</b>	<b>2 551</b>	<b>1 9 5</b>	<b>5 4 54</b>	<b>700 52</b>	<b>154 05</b>
<b>Percentage o total</b>												
elo 18	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
18 - 24	3.2%	1.7%	1.0%	3.5%	1.8%	1.0%	3.3%	1.7%	1.0%	3.3%	1.7%	1.0%
25 - 34	22.8%	21.5%	19.0%	22.9%	20.9%	18.2%	22.3%	20.1%	17.4%	22.9%	20.5%	17.8%
35 - 44	29.5%	32.9%	33.4%	29.3%	32.4%	32.9%	28.8%	31.9%	32.3%	28.5%	31.8%	32.4%
45 - 54	23.0%	26.2%	28.3%	23.1%	26.5%	28.6%	23.4%	26.9%	28.9%	23.3%	26.6%	28.7%
55 - 64	13.2%	13.0%	14.5%	13.1%	13.6%	15.3%	13.7%	14.2%	15.8%	13.6%	14.1%	15.6%
65 ol er	7.8%	4.5%	3.6%	7.6%	4.6%	3.8%	8.1%	5.1%	4.4%	7.9%	5.1%	4.4%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2000 – 2009

Tax year gender	2000			2007			2009			2009		
	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)
Fem le	1 676 631	168 903	29 424	1 670 628	191 989	32 325	1 519 654	209 808	37 002	1 577 732	239 545	42 831
le	2 329 835	342 645	81 906	2 245 515	385 510	90 404	1 992 923	422 743	102 651	2 006 811	460 977	111 222
<b>Total</b>	<b>4 00 4</b>	<b>511 547</b>	<b>111 0</b>	<b>91 14</b>	<b>577 499</b>	<b>122 7 0</b>	<b>512 577</b>	<b>2 551</b>	<b>1 9 5</b>	<b>5 4 54</b>	<b>700 52</b>	<b>154 05</b>
<b>Percentage o total</b>												
Fem le	41.8%	33.0%	26.4%	42.7%	33.2%	26.3%	43.3%	33.2%	26.5%	44.0%	34.2%	27.8%
le	58.2%	67.0%	73.6%	57.3%	66.8%	73.7%	56.7%	66.8%	73.5%	56.0%	65.8%	72.2%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



**Table A2.1. : Percentage of assessed individual taxpayers by taxable income group and gender, 2000 – 2009**

Tax year	2000			2007			2007			2007			2007			2007			2007			
	assessed	Females	males	Total	Females	males	Total	Females	males	Total	Females	males	Total	Females	males	Total	Females	males	Total	Females	males	Total
A 0	68.5%	31.5%	67.7%	100.0%	32.3%	67.7%	100.0%	32.3%	67.7%	100.0%	32.3%	67.7%	100.0%	33.7%	66.3%	100.0%	33.7%	66.3%	100.0%	33.7%	66.3%	100.0%
0	57.9%	42.1%	56.6%	100.0%	43.4%	56.6%	100.0%	44.8%	55.2%	100.0%	44.8%	55.2%	100.0%	46.3%	53.7%	100.0%	46.3%	53.7%	100.0%	46.3%	53.7%	100.0%
C 1 20 000	52.2%	47.8%	50.9%	100.0%	49.1%	50.9%	100.0%	50.2%	49.8%	100.0%	50.2%	49.8%	100.0%	49.8%	50.2%	100.0%	49.8%	50.2%	100.0%	49.8%	50.2%	100.0%
20 001 30 000	53.2%	46.8%	52.3%	100.0%	47.7%	52.3%	100.0%	48.5%	51.5%	100.0%	48.5%	51.5%	100.0%	49.2%	50.8%	100.0%	49.2%	50.8%	100.0%	49.2%	50.8%	100.0%
30 001 40 000	52.9%	47.1%	52.6%	100.0%	47.4%	52.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%
F 40 001 50 000	52.3%	47.7%	51.1%	100.0%	48.9%	51.1%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%	48.3%	51.7%	100.0%	48.3%	51.7%	100.0%	48.3%	51.7%	100.0%
50 001 60 000	52.8%	47.2%	50.9%	100.0%	49.1%	50.9%	100.0%	50.7%	49.3%	100.0%	50.7%	49.3%	100.0%	50.9%	49.1%	100.0%	50.9%	49.1%	100.0%	50.9%	49.1%	100.0%
60 001 70 000	52.3%	47.7%	51.8%	100.0%	48.2%	51.8%	100.0%	49.5%	50.5%	100.0%	49.5%	50.5%	100.0%	50.7%	49.3%	100.0%	50.7%	49.3%	100.0%	50.7%	49.3%	100.0%
I 70 001 80 000	50.7%	49.3%	50.5%	100.0%	49.5%	50.5%	100.0%	50.2%	49.8%	100.0%	50.2%	49.8%	100.0%	50.0%	50.0%	100.0%	50.0%	50.0%	100.0%	50.0%	50.0%	100.0%
80 001 90 000	50.6%	49.4%	49.8%	100.0%	50.2%	49.8%	100.0%	52.1%	47.9%	100.0%	52.1%	47.9%	100.0%	50.5%	49.5%	100.0%	50.5%	49.5%	100.0%	50.5%	49.5%	100.0%
90 000 100 000	47.9%	52.1%	48.4%	100.0%	51.6%	48.4%	100.0%	51.4%	48.6%	100.0%	51.4%	48.6%	100.0%	51.0%	49.0%	100.0%	51.0%	49.0%	100.0%	51.0%	49.0%	100.0%
100 001 110 000	50.4%	49.6%	46.2%	100.0%	53.8%	46.2%	100.0%	54.6%	45.4%	100.0%	54.6%	45.4%	100.0%	51.3%	48.7%	100.0%	51.3%	48.7%	100.0%	51.3%	48.7%	100.0%
110 001 120 000	55.3%	44.7%	52.3%	100.0%	47.7%	52.3%	100.0%	55.6%	44.4%	100.0%	55.6%	44.4%	100.0%	51.2%	48.8%	100.0%	51.2%	48.8%	100.0%	51.2%	48.8%	100.0%
N 120 001 130 000	57.2%	42.8%	53.2%	100.0%	46.8%	53.2%	100.0%	50.2%	49.8%	100.0%	50.2%	49.8%	100.0%	54.8%	45.2%	100.0%	54.8%	45.2%	100.0%	54.8%	45.2%	100.0%
130 001 140 000	57.4%	42.6%	56.9%	100.0%	43.1%	56.9%	100.0%	47.8%	52.2%	100.0%	47.8%	52.2%	100.0%	56.0%	44.0%	100.0%	56.0%	44.0%	100.0%	56.0%	44.0%	100.0%
P 140 001 150 000	58.8%	41.2%	57.1%	100.0%	42.9%	57.1%	100.0%	45.2%	54.8%	100.0%	45.2%	54.8%	100.0%	49.3%	50.7%	100.0%	49.3%	50.7%	100.0%	49.3%	50.7%	100.0%
150 001 200 000	65.3%	34.7%	61.2%	100.0%	38.8%	61.2%	100.0%	42.9%	57.1%	100.0%	42.9%	57.1%	100.0%	45.6%	54.4%	100.0%	45.6%	54.4%	100.0%	45.6%	54.4%	100.0%
200 001 300 000	72.8%	27.2%	70.0%	100.0%	30.0%	70.0%	100.0%	33.9%	66.1%	100.0%	33.9%	66.1%	100.0%	38.8%	61.2%	100.0%	38.8%	61.2%	100.0%	38.8%	61.2%	100.0%
300 001 400 000	76.3%	23.7%	73.8%	100.0%	26.2%	73.8%	100.0%	27.7%	72.3%	100.0%	27.7%	72.3%	100.0%	30.4%	69.6%	100.0%	30.4%	69.6%	100.0%	30.4%	69.6%	100.0%
400 001 500 000	79.3%	20.7%	76.8%	100.0%	23.2%	76.8%	100.0%	25.4%	74.6%	100.0%	25.4%	74.6%	100.0%	26.6%	73.4%	100.0%	26.6%	73.4%	100.0%	26.6%	73.4%	100.0%
500 001 750 000	82.9%	17.1%	80.6%	100.0%	19.4%	80.6%	100.0%	21.1%	78.9%	100.0%	21.1%	78.9%	100.0%	22.5%	77.5%	100.0%	22.5%	77.5%	100.0%	22.5%	77.5%	100.0%
V 750 001 1 000 000	86.2%	13.8%	84.3%	100.0%	15.7%	84.3%	100.0%	16.8%	83.2%	100.0%	16.8%	83.2%	100.0%	17.6%	82.4%	100.0%	17.6%	82.4%	100.0%	17.6%	82.4%	100.0%
1 000 001 2 000 000	89.8%	10.2%	88.1%	100.0%	11.9%	88.1%	100.0%	13.9%	86.1%	100.0%	13.9%	86.1%	100.0%	14.2%	85.8%	100.0%	14.2%	85.8%	100.0%	14.2%	85.8%	100.0%
2 000 001 5 000 000	93.3%	6.7%	92.2%	100.0%	7.8%	92.2%	100.0%	9.7%	90.3%	100.0%	9.7%	90.3%	100.0%	9.6%	90.4%	100.0%	9.6%	90.4%	100.0%	9.6%	90.4%	100.0%
5 000 001	94.5%	5.5%	94.5%	100.0%	5.5%	94.5%	100.0%	7.8%	92.2%	100.0%	7.8%	92.2%	100.0%	7.0%	93.0%	100.0%	7.0%	93.0%	100.0%	7.0%	93.0%	100.0%
<b>Total</b>	<b>5 . 2</b>	<b>41 .</b>	<b>57 .</b>	<b>100.0</b>	<b>42.7</b>	<b>57 .</b>	<b>100.0</b>	<b>4 .</b>	<b>5 . 7</b>	<b>100.0</b>	<b>4 .</b>	<b>5 . 7</b>	<b>100.0</b>	<b>44.0</b>	<b>5 . 0</b>	<b>100.0</b>	<b>44.0</b>	<b>5 . 0</b>	<b>100.0</b>	<b>44.0</b>	<b>5 . 0</b>	<b>100.0</b>







Table A2. . . : Assessed individual taxpayers: Tax assessed by economic activity, 200 – 2009

Tax year	200 0.2 assessed		2007 . assessed		200 7. assessed		2009 6.0 assessed	
Economic activity <sup>1</sup>	Number o taxpayers	Tax assessed (R million)	Number o taxpayers	Tax assessed (R million)	Number o taxpayers	Tax assessed (R million)	Number o taxpayers	Tax assessed (R million)
<b>Primary</b>								
Agriculture, forestry and fishing and quarrying	7 17	2 101	2 15	2 49	2 1	2 7 2	0 909	2 947
<b>Secondary</b>								
Construction	4 040	1 400	0 4 0	2 74	5 197	2 90	49 59	52
Electricity, gas and water	4 50	1 9	50 971	1 94	4 927	2 120	42 74	2 545
Manufacturing	1 741	11 5	77 094	14 9 0	12 92	1 502	02 2 5	17 54
Wholesale and retail trade, accommodation and food services	7 357	262	9 266	397	7 776	431	7 452	441
Transport, storage and information and communication	20 967	854	28 331	1 380	25 179	1 539	24 518	1 714
Health and social work	11 298	283	14 561	461	10 794	490	9 927	453
Education and arts and recreation	23 957	1 365	24 814	1 587	21 760	1 812	21 180	2 113
Real estate	39 729	1 555	44 445	1 851	36 564	2 016	35 266	2 044
Other services	1 499	42	1 749	58	1 435	66	1 354	65
Community, social and personal services	16 856	576	23 051	937	19 661	1 015	18 882	1 162
Other services	15 011	43 622	54 109	2 119	44 996	2 414	43 657	2 704
Other services	113 378	3 556	109 500	3 789	89 790	4 139	87 148	4 520
Other services	30 309	1 020	34 506	1 277	28 757	1 379	27 823	1 386
Other services	2 950	123	4 256	225	3 841	258	3 709	292
Other services	6 144	152	7 519	224	5 728	228	5 375	224
Other services	5 461	170	10 486	350	8 328	373	8 123	406
Other services	8 214	206	10 501	326	8 319	344	7 851	332
<b>Other</b>								
Community, social and personal services	5 1 195	12 100	2	14 02	5 1 57	14 02	519 74	1 72
Other services	315 067	5 818	345 410	6 385	297 835	6 515	293 144	7 733
Other services	159 479	4 529	166 512	5 357	140 845	5 624	137 772	6 318
Other services	37 542	191	27 263	358	21 503	394	19 617	438
Other services	17 970	522	19 089	627	16 820	706	15 089	691
Other services	51 137	1 040	65 594	1 300	54 854	1 362	54 252	1 546
<b>Financial intermediation, insurance, real-estate and business services</b>	1 74 080	44 525	1 2 0	52 952	1 95	5 5 5	1 1 4	2 451
Other services	524 620	13 090	463 850	14 233	374 833	15 612	354 467	16 783
Other services	863 417	23 560	765 974	29 312	637 096	32 992	602 083	33 986
Other services	348 632	7 447	439 261	8 839	364 814	9 321	363 085	10 959
Other services	11 421	428	13 518	568	11 952	640	11 711	723
<b>Transport, storage and communications</b>	1519 9	4 479	140 59	4 74	11 5 1	5 2	111	5 500
<b>Wholesale and retail trade, catering and accommodation</b>	272 754	5 19	5 1	7 45	54 729	9 0	299 47	10 0 4
Other services	19 123	373	19 790	495	15 839	517	14 853	539
Other services	172 213	2 630	242 375	3 018	253 500	4 503	202 574	5 336
Other services	13 186	276	16 964	446	14 354	470	13 527	523
Other services	49 717	1 728	60 431	2 331	50 013	2 419	48 443	2 447
Other services	18 515	613	23 971	1 055	21 023	1 177	20 081	1 239
Other services	2 5 1	2 479	4 5 9	1 05	55 9 5	21 175	7 474	25 2 1
<b>Total</b>	4 00 4	111 0	91 14	122 7 0	512 577	1 9 5	5 4 54	154 05

1. S - S source of income code is used to classify according to the Standard Industrial Classification (SIC) system. S - S source of income code is not fully aligned with the SIC system that Statistics South Africa uses.  
 2. Includes where the source of income was indicated as 'other (as per S - S source code)' or where the source of income was left blank on the return.



Table A2.4.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 200 – 2009

Tax year	2000			2007			2009			2010		
Sector	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)
Agriculture, forestry and fishing	25 716	1 756	428	14 585	1 008	256	10 647	1 017	259	9 141	985	256
Manufacturing	47 198	-3 024	1 088	30 248	-2 704	744	23 078	-1 605	811	19 870	-1 164	816
Construction	505	27	7	329	23	5	292	18	5	245	19	7
Retail	7 240	245	67	4 703	144	42	4 040	125	40	3 493	145	42
Wholesale	438	37	20	273	44	5	302	29	7	271	31	9
Transport	1 222	63	13	776	45	10	661	38	8	576	42	9
Accommodation	83	7	3	52	3	1	63	4	1	53	4	1
Education	12 510	756	187	7 946	450	113	7 459	414	112	6 189	409	112
Health	4 034	279	53	2 337	141	23	2 256	149	24	2 033	164	30
Finance	701	39	8	424	30	6	352	21	5	308	23	5
Real estate	50 716	6 951	1 991	30 131	4 184	1 175	27 011	4 320	1 203	23 675	3 950	1 109
Other	1 554	88	21	1 031	55	14	1 043	60	15	888	57	15
Other	96	4	1	51	4	1	68	5	1	57	5	1
Other	22	2	0	12	1	0	13	0	0	11	1	0
Other	1 289	104	27	838	74	21	848	74	21	738	82	22
Other	15 417	3 685	1 095	8 860	2 253	649	7 619	2 059	587	6 818	2 047	590
Other	1 370	91	22	860	67	17	844	72	19	722	75	20
Other	241	20	23	115	36	13	138	9	5	111	18	7
Other	1 816	101	32	1 139	63	18	1 005	75	20	870	73	21
Other	1 119	88	20	695	55	12	660	57	12	573	59	13
Other	8 305	331	46	5 429	217	27	4 879	224	27	4 308	225	28
Other	3 752	320	87	2 346	136	43	2 084	149	51	1 852	119	41
Other	225	31	8	147	21	5	209	28	6	179	29	7
Other	37 513	2 009	426	25 034	1 394	292	21 101	1 284	280	17 660	1 217	272
Other	100	10	2	69	8	2	73	9	2	60	8	2
Other	17	1	0	8	0	0	8	1	0	7	1	0
Other	3 991	190	34	2 485	104	21	2 223	119	22	1 923	112	21
Other	391	18	4	271	13	3	244	13	3	208	11	2
Other	154	4	2	154	-1	1	315	0	1	235	2	2
Other	27 675	882	188	15 715	515	100	12 537	508	132	10 795	378	87
Other	2 205	143	32	1 398	80	20	1 428	71	17	1 225	66	15
Other	2 393	191	50	1 636	136	37	1 897	186	49	1 571	132	32
Other	1 169	54	12	724	27	6	727	42	10	612	25	6
<b>Total</b>	<b>2 1 177</b>	<b>15 504</b>	<b>5 9 5</b>	<b>1 0 21</b>	<b>04</b>	<b>5</b>	<b>1 124</b>	<b>9 575</b>	<b>75</b>	<b>117 277</b>	<b>9 50</b>	<b>59</b>
Total	56 255	-10 005	2	52 980	-9 469	1	32 155	-6 401	1	15 365	-3 163	1
Total	204 922	25 509	5 983	107 841	18 074	3 685	103 869	15 976	3 757	101 912	12 514	3 598
<b>Total</b>	<b>2 1 177</b>	<b>15 504</b>	<b>5 9 5</b>	<b>1 0 21</b>	<b>04</b>	<b>5</b>	<b>1 124</b>	<b>9 575</b>	<b>75</b>	<b>117 277</b>	<b>9 50</b>	<b>59</b>
<b>Percentage</b>												
Total	21.5%			32.9%			23.6%			13.1%		
Total	78.5%			67.1%			76.4%			86.9%		
<b>Total</b>	<b>100.0</b>			<b>100.0</b>			<b>100.0</b>			<b>100.0</b>		

1. Includes assessed/losses of farmers.

Table A2.4.2: Individual taxpayers with business income: Taxable income and tax assessed by sector, 200 – 2009 percentage o total

Tax year	200			2007			200			2009		
	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed	Number o taxpayers	Taxable income	Tax assessed
Percentages o total												
Arts, culture, recreation, sports, entertainment, gambling, etc.	9.8%	11.3%	7.2%	9.1%	11.7%	6.9%	7.8%	10.6%	6.9%	7.8%	10.5%	7.1%
Construction	18.1%	-19.5%	18.2%	18.8%	-31.4%	20.2%	17.0%	-16.8%	21.6%	16.9%	-12.5%	22.7%
Education, health, social services, etc.	0.2%	0.2%	0.1%	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Finance, insurance, real estate, etc.	2.8%	1.6%	1.1%	2.9%	1.7%	1.2%	3.0%	1.3%	1.1%	3.0%	1.5%	1.2%
Health, pharmaceuticals, etc.	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Hotels, tourism, etc.	0.5%	0.4%	0.2%	0.5%	0.5%	0.3%	0.5%	0.4%	0.2%	0.5%	0.4%	0.2%
Information and communication	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Manufacturing	4.8%	4.9%	3.1%	4.9%	5.2%	3.1%	5.5%	4.3%	3.0%	5.3%	4.4%	3.1%
Media and publishing	1.5%	1.8%	0.9%	1.5%	1.6%	0.6%	1.7%	1.6%	0.7%	1.7%	1.8%	0.8%
Professional services	0.3%	0.3%	0.1%	0.3%	0.3%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%
Real estate	19.4%	44.8%	33.3%	18.7%	48.6%	31.9%	19.8%	45.1%	32.0%	20.2%	42.2%	30.8%
Retail	0.6%	0.6%	0.4%	0.6%	0.6%	0.4%	0.8%	0.6%	0.4%	0.8%	0.6%	0.4%
Transport and storage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wholesale and retail trade	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.5%	0.7%	0.4%	0.5%	0.9%	0.6%	0.6%	0.8%	0.6%	0.6%	0.9%	0.6%
Government	5.9%	23.8%	18.3%	5.5%	26.2%	17.6%	5.6%	21.5%	15.6%	5.8%	21.9%	16.4%
Health, social services, etc.	0.5%	0.6%	0.4%	0.5%	0.8%	0.5%	0.6%	0.8%	0.5%	0.6%	0.8%	0.5%
Manufacturing	0.1%	0.1%	0.4%	0.1%	0.4%	0.4%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
Retail	0.7%	0.6%	0.5%	0.7%	0.7%	0.5%	0.7%	0.8%	0.5%	0.7%	0.8%	0.6%
Transport and storage	0.4%	0.6%	0.3%	0.4%	0.6%	0.3%	0.5%	0.6%	0.3%	0.5%	0.6%	0.4%
Wholesale and retail trade	3.2%	2.1%	0.8%	3.4%	2.5%	0.7%	3.6%	2.3%	0.7%	3.7%	2.4%	0.8%
Other	1.4%	2.1%	1.5%	1.5%	1.6%	1.2%	1.5%	1.4%	1.2%	1.6%	1.3%	1.1%
Government	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Other	14.4%	13.0%	7.1%	15.6%	16.2%	7.9%	15.5%	13.4%	7.4%	15.1%	13.0%	7.5%
Government	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Government	1.5%	1.2%	0.6%	1.5%	1.2%	0.6%	1.6%	1.2%	0.6%	1.6%	1.2%	0.6%
Other	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Government	0.1%	0.0%	0.0%	0.1%	-0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Other	10.6%	5.7%	3.1%	9.8%	6.0%	2.7%	9.2%	5.3%	3.5%	9.2%	4.0%	2.4%
Government	0.8%	0.9%	0.5%	0.9%	0.9%	0.6%	1.0%	0.7%	0.4%	1.0%	0.7%	0.4%
Other	0.9%	1.2%	0.8%	1.0%	1.6%	1.0%	1.4%	1.9%	1.3%	1.3%	1.4%	0.9%
Government	0.4%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.4%	0.3%	0.5%	0.3%	0.2%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



**Table A2.5.1: Assessed individual taxpayers: Allowances, 2000 – 2009**

Tax year	2000		2007		2007		2007		2007		2009		2009	
Allowance <sup>1</sup>	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
3701 Tr vell illo ce	620 596	29 320	603 136	29 830	578 779	30 420	562 634	31 552						
3702 em ursve tr vel illo ce - t le	113 409	1 334	115 395	1 622	123 816	1 863	136 779	2 395						
3704 u sste ce illo ce loc l - t le	43 825	213	40 961	202	41 238	204	43 246	209						
3706 tert me t illo ce	4 724	17	3 343	14	2 091	8	1 600	6						
3707 h re o t o s e e r c s e	27 971	4 758	41 619	8 002	55 812	10 857	31 644	5 603						
3708 Pu l c o ce illo ce	5 939	226	6 330	239	4 435	243	4 141	301						
3710 Tool illo ce	5 689	11	5 613	16	4 710	12	4 627	13						
3711 Com uter illo ce	15 258	72	14 754	79	14 030	75	14 026	77						
3712 Tele ho e/Cell ho e illo ce	103 791	409	114 755	481	118 920	526	143 348	628						
3713 ther illo ces - t le	1 136 746	11 578	1 190 204	13 554	1 134 778	16 038	1 229 784	20 297						
<b>Total</b>		<b>47 941</b>		<b>54 040</b>		<b>0 245</b>		<b>10 1</b>						
<b>Percentage o total</b>														
3701 Tr vell illo ce		61.2%		55.2%		50.5%		51.7%						
3702 em ursve tr vel illo ce - t le		2.8%		3.0%		3.1%		3.9%						
3704 u sste ce illo ce loc l - t le		0.4%		0.4%		0.3%		0.3%						
3706 tert me t illo ce		0.0%		0.0%		0.0%		0.0%						
3707 h re o t o s e e r c s e		9.9%		14.8%		18.0%		9.2%						
3708 Pu l c o ce illo ce		0.5%		0.4%		0.4%		0.5%						
3710 Tool illo ce		0.0%		0.0%		0.0%		0.0%						
3711 Com uter illo ce		0.2%		0.1%		0.1%		0.1%						
3712 Tele ho e/Cell ho e illo ce		0.9%		0.9%		0.9%		1.0%						
3713 ther illo ces - t le		24.2%		25.1%		26.6%		33.2%						
<b>Total</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>						

1. Includes only taxable allowances.

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 701) by taxable income group, 2000 – 2009**

Tax year	2000		2007		2007 . assessed		2007 . assessed		2009 6 .0 assessed	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	1 577	52	1 512	51	1 406	54	1 378	58	1 378	58
0	21	0	17	0	12	0	21	1	21	1
C 1 20 000	4 419	38	3 469	32	2 273	26	1 890	24	1 890	24
20 001 30 000	4 074	53	2 899	39	1 992	27	1 594	23	1 594	23
30 001 40 000	7 521	124	5 035	84	3 068	52	2 411	42	2 411	42
F 40 001 50 000	9 391	160	6 764	122	4 870	90	3 985	79	3 985	79
50 001 60 000	12 013	219	8 700	166	5 681	114	4 608	95	4 608	95
60 001 70 000	14 538	285	10 830	216	7 360	154	5 679	119	5 679	119
I 70 001 80 000	17 147	361	12 938	276	8 792	194	6 889	154	6 889	154
80 001 90 000	18 323	415	14 337	331	9 985	237	7 979	191	7 979	191
90 000 100 000	18 928	459	15 766	390	11 313	287	8 709	221	8 709	221
100 001 110 000	19 770	510	16 584	432	12 319	328	9 630	260	9 630	260
110 001 120 000	20 177	552	17 213	473	13 611	379	10 772	312	10 772	312
N 120 001 130 000	20 582	599	17 546	502	14 150	416	11 522	346	11 522	346
130 001 140 000	20 515	628	17 686	541	14 633	452	11 864	374	11 864	374
P 140 001 150 000	20 628	672	17 895	571	14 862	480	12 284	406	12 284	406
150 001 200 000	95 307	3 577	85 152	3 134	74 953	2 721	64 674	2 408	64 674	2 408
200 001 300 000	136 696	6 707	137 002	6 490	131 225	6 077	122 065	5 696	122 065	5 696
300 001 400 000	76 113	4 987	82 601	5 146	87 423	5 236	89 504	5 240	89 504	5 240
T 400 001 500 000	39 021	2 943	47 180	3 411	54 686	3 877	60 965	4 317	60 965	4 317
500 001 750 000	36 933	3 145	46 865	3 816	58 329	4 658	70 017	5 682	70 017	5 682
V 750 001 1 000 000	12 080	1 157	15 370	1 440	20 075	1 817	24 593	2 258	24 593	2 258
1 000 001 2 000 000	11 251	1 196	14 544	1 490	18 864	1 905	22 472	2 348	22 472	2 348
2 000 001 5 000 000	3 072	405	4 419	552	5 648	661	6 042	744	6 042	744
5 000 001	499	79	812	125	1 249	179	1 087	154	1 087	154
<b>Total</b>	<b>20 559</b>	<b>29 20</b>	<b>0 1</b>	<b>29 0</b>	<b>57 779</b>	<b>0 420</b>	<b>5 2 4</b>	<b>1 552</b>	<b>5 2 4</b>	<b>1 552</b>



**Table A2.5.4: Assessed individual taxpayers: Allowances - Share options exercised (code 707) by taxable income group, 2000 – 2009**

Tax year	2000 assessed		2007 assessed		2007 assessed		2007 assessed		2006 assessed		2006 assessed	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	30	3	26	3	45	12	51	5				
0	2	0	2	0	2	0						
C 1 20 000	65	0	49	0	40	0	46	0				
20 001 30 000	61	1	39	0	39	1	28	0				
30 001 40 000	159	1	51	0	54	1	36	1				
F 40 001 50 000	372	1	114	1	75	1	60	1				
50 001 60 000	696	2	195	1	154	1	117	1				
60 001 70 000	918	3	326	2	245	2	216	1				
I 70 001 80 000	1 162	4	443	2	434	4	304	2				
80 001 90 000	1 252	5	618	4	770	7	328	3				
90 000 100 000	1 092	4	970	4	1 122	9	344	4				
100 001 110 000	930	5	1 494	6	1 496	12	375	2				
110 001 120 000	781	6	2 093	7	1 977	16	473	3				
N 120 001 130 000	733	7	2 318	8	2 663	22	630	3				
130 001 140 000	608	5	2 309	8	2 886	23	1 044	5				
P 140 001 150 000	637	7	1 932	8	2 497	21	1 126	5				
150 001 200 000	2 538	37	6 693	36	9 196	91	4 594	26				
200 001 300 000	2 924	74	6 003	82	9 567	146	5 783	59				
300 001 400 000	1 972	86	2 579	88	3 856	110	2 555	55				
T 400 001 500 000	1 736	105	1 723	99	3 224	167	2 283	75				
500 001 750 000	3 187	315	3 262	320	4 753	395	3 251	209				
V 750 001 1 000 000	1 752	310	2 217	386	2 734	443	2 108	231				
1 000 001 2 000 000	2 783	1 025	3 684	1 480	4 675	1 760	3 492	904				
2 000 001 5 000 000	1 216	1 220	1 875	2 313	2 466	2 886	1 779	1 533				
5 000 001	365	1 531	604	3 144	842	4 728	621	2 476				
<b>Total</b>	<b>27 971</b>	<b>4 75</b>	<b>41 19</b>	<b>002</b>	<b>55 12</b>	<b>10 57</b>	<b>1 44</b>	<b>5 0</b>				



Table A2.5. : Assessed individual taxpayers: Allowances - other allowance (code 71) by taxable income group, 200 - 2009

Tax year	200 0.2 assessed		2007 . assessed		200 7 . assessed		2009 6.0 assessed	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	761	9	913	11	939	12	906	17
0	9	0	12	0	14	0	19	1
C 1 20 000	7 247	17	7 363	21	5 241	16	5 647	18
20 001 30 000	5 926	19	5 382	19	4 737	19	4 634	20
30 001 40 000	17 550	56	9 338	37	6 456	32	6 088	30
F 40 001 50 000	35 446	105	27 358	91	14 985	74	9 963	55
50 001 60 000	37 554	146	34 236	135	26 002	137	25 027	142
60 001 70 000	60 724	294	53 865	280	32 078	185	35 436	229
I 70 001 80 000	80 278	442	67 234	394	39 621	264	38 445	273
80 001 90 000	88 738	529	91 842	544	52 815	375	44 718	360
90 000 100 000	86 494	550	83 439	552	65 193	524	53 420	467
100 001 110 000	95 059	633	104 603	660	70 307	548	70 057	658
110 001 120 000	85 601	687	78 884	626	93 307	736	58 991	589
N 120 001 130 000	91 051	757	85 240	714	74 238	718	72 189	687
130 001 140 000	65 268	602	81 095	749	75 367	752	90 506	868
P 140 001 150 000	53 484	531	60 282	602	76 560	808	69 155	804
150 001 200 000	140 352	1 759	164 345	2 006	206 665	2 602	265 940	3 445
200 001 300 000	108 601	1 999	133 248	2 502	158 730	3 071	202 088	3 834
300 001 400 000	38 084	953	48 502	1 375	61 812	1 896	82 618	2 658
T 400 001 500 000	16 299	507	22 407	804	29 231	1 147	39 620	1 778
500 001 750 000	13 034	469	18 143	714	24 483	1 113	34 133	1 773
V 750 001 1 000 000	3 989	151	5 498	223	7 165	343	9 285	517
1 000 001 2 000 000	3 919	210	5 166	296	6 733	392	8 473	646
2 000 001 5 000 000	1 053	119	1 526	154	1 760	202	2 092	323
5 000 001	225	35	283	45	339	74	334	104
<b>Total</b>	<b>1 1 74</b>	<b>11 57</b>	<b>1 190 204</b>	<b>1 554</b>	<b>1 1 477</b>	<b>1 1 0</b>	<b>1 229 7 4</b>	<b>20 297</b>

**Table A2.5.7: Assessed individual taxpayers: Allowances - other allowance (code 71 ) by taxable income group, 2009 - 2009 percentage of total**

Tax year	2009 assessed		2007 assessed		2007 assessed		2006 assessed		2005 assessed	
Percentage of total	Number of taxpayers	Percentage	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%	0.1%	0.1%
0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C 1 20 000	0.6%	0.1%	0.6%	0.2%	0.5%	0.1%	0.4%	0.1%	0.5%	0.1%
20 001 30 000	0.5%	0.2%	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%
30 001 40 000	1.5%	0.5%	0.8%	0.3%	0.6%	0.2%	0.5%	0.1%	0.5%	0.1%
40 001 50 000	3.1%	0.9%	2.3%	0.7%	1.3%	0.5%	0.8%	0.3%	0.8%	0.3%
50 001 60 000	3.3%	1.3%	2.9%	1.0%	2.3%	0.9%	2.0%	0.7%	2.0%	0.7%
60 001 70 000	5.3%	2.5%	4.5%	2.1%	2.8%	1.2%	2.9%	1.1%	2.9%	1.1%
70 001 80 000	7.1%	3.8%	5.6%	2.9%	3.5%	1.6%	3.1%	1.3%	3.1%	1.3%
80 001 90 000	7.8%	4.6%	7.7%	4.0%	4.7%	2.3%	3.6%	1.8%	3.6%	1.8%
90 000 100 000	7.6%	4.8%	7.0%	4.1%	5.7%	3.3%	4.3%	2.3%	4.3%	2.3%
100 001 110 000	8.4%	5.5%	8.8%	4.9%	6.2%	3.4%	5.7%	3.2%	5.7%	3.2%
110 001 120 000	7.5%	5.9%	6.6%	4.6%	8.2%	4.6%	4.8%	2.9%	4.8%	2.9%
120 001 130 000	8.0%	6.5%	7.2%	5.3%	6.5%	4.5%	5.9%	3.4%	5.9%	3.4%
130 001 140 000	5.7%	5.2%	6.8%	5.5%	6.6%	4.7%	7.4%	4.3%	7.4%	4.3%
140 001 150 000	4.7%	4.6%	5.1%	4.4%	6.7%	5.0%	5.6%	4.0%	5.6%	4.0%
150 001 200 000	12.3%	15.2%	13.8%	14.8%	18.2%	16.2%	21.6%	17.0%	21.6%	17.0%
200 001 300 000	9.6%	17.3%	11.2%	18.5%	14.0%	19.1%	16.4%	18.9%	16.4%	18.9%
300 001 400 000	3.4%	8.2%	4.1%	10.1%	5.4%	11.8%	6.7%	13.1%	6.7%	13.1%
400 001 500 000	1.4%	4.4%	1.9%	5.9%	2.6%	7.2%	3.2%	8.8%	3.2%	8.8%
500 001 750 000	1.1%	4.1%	1.5%	5.3%	2.2%	6.9%	2.8%	8.7%	2.8%	8.7%
750 001 1 000 000	0.4%	1.3%	0.5%	1.6%	0.6%	2.1%	0.8%	2.5%	0.8%	2.5%
1 000 001 2 000 000	0.3%	1.8%	0.4%	2.2%	0.6%	2.4%	0.7%	3.2%	0.7%	3.2%
2 000 001 5 000 000	0.1%	1.0%	0.1%	1.1%	0.2%	1.3%	0.2%	1.6%	0.2%	1.6%
5 000 001	0.0%	0.3%	0.0%	0.3%	0.0%	0.5%	0.0%	0.5%	0.0%	0.5%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A2. .1: Assessed individual taxpayers: Fringe benefits, 200 – 2009

Tax year	200	0.2 assessed	2007	assessed	200	7 . assessed	2009	6 .0 assessed
Fringe benefit	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
3801 Acusto o sset t less th the ctu l v lue	30 578	272	61 230	328	48 056	296	53 327	214
3802 ht o use o motor veh cle	110 140	2 888	105 343	3 857	99 086	3 870	94 874	3 888
3803 ht o use o sset	7 852	21	10 201	28	14 784	28	13 774	31
3804 e ls reshme ts vouchers	18 269	20	20 862	21	20 727	22	22 165	26
3805 Free or che res et l / hol y ccommo to	107 861	1 050	98 401	942	83 049	884	81 078	1 045
3806 Free or che servces	146 419	228	123 955	256	121 239	270	121 931	322
3807 o or terest-ree lo s house	86 822	189	79 420	169	73 063	230	89 457	276
3808 P yme to em loyees et	167 705	755	208 373	968	232 112	1 187	266 586	1 706
3809 urs res schol rsh s	10 890	65	10 467	67	8 745	73	8 518	71
3810 e cl o eh l o em loyee	553 063	2 943	931 484	5 865	865 511	6 155	887 125	6 644
ther <sup>1</sup>	1 100	47	635	22	616	60	812	50
<b>Total</b>		<b>479</b>		<b>12 524</b>		<b>1 07</b>		<b>14 274</b>
<b>Percentage o total</b>								
3801 Acusto o sset t less th the ctu l v lue		3.2%		2.6%		2.3%		1.5%
3802 ht o use o motor veh cle		34.1%		30.8%		29.6%		27.2%
3803 ht o use o sset		0.2%		0.2%		0.2%		0.2%
3804 e ls reshme ts vouchers		0.2%		0.2%		0.2%		0.2%
3805 Free or che res et l / hol y ccommo to		12.4%		7.5%		6.8%		7.3%
3806 Free or che servces		2.7%		2.0%		2.1%		2.3%
3807 o or terest-ree lo s house		2.2%		1.3%		1.8%		1.9%
3808 P yme to em loyees et		8.9%		7.7%		9.1%		12.0%
3809 urs res schol rsh s		0.8%		0.5%		0.6%		0.5%
3810 e cl o eh l o em loyee		34.7%		46.8%		47.1%		46.5%
ther		0.6%		0.2%		0.5%		0.3%
<b>Total</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>





**Table A2. . : Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 02) by taxable income group, 2000 - 2009 percentage of total**

Tax year	2000 assessed		2007 assessed		2007 assessed		2007 assessed		2009 assessed		2009 assessed	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A 0	0.3%	0.4%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C 1 20 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
20 001 30 000	0.4%	0.2%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
30 001 40 000	0.7%	0.3%	0.5%	0.2%	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
40 001 50 000	0.7%	0.4%	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
50 001 60 000	0.9%	0.5%	0.6%	0.3%	0.6%	0.3%	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%
60 001 70 000	1.1%	0.6%	0.8%	0.4%	0.8%	0.4%	0.6%	0.3%	0.6%	0.3%	0.5%	0.2%
70 001 80 000	1.4%	0.7%	1.0%	0.5%	1.0%	0.5%	0.7%	0.3%	0.7%	0.3%	0.6%	0.3%
80 001 90 000	1.8%	1.0%	1.2%	0.6%	1.2%	0.6%	0.9%	0.4%	0.9%	0.4%	0.8%	0.3%
90 000 100 000	2.1%	1.1%	1.7%	0.8%	1.7%	0.8%	1.2%	0.5%	1.2%	0.5%	1.0%	0.5%
100 001 110 000	2.6%	1.4%	1.9%	0.9%	1.9%	0.9%	1.4%	0.7%	1.4%	0.7%	1.3%	0.6%
110 001 120 000	2.9%	1.7%	2.3%	1.2%	2.3%	1.2%	1.8%	0.9%	1.8%	0.9%	1.5%	0.7%
120 001 130 000	3.2%	2.0%	2.5%	1.4%	2.5%	1.4%	2.0%	1.1%	2.0%	1.1%	1.7%	0.9%
130 001 140 000	3.3%	2.1%	2.7%	1.6%	2.7%	1.6%	2.3%	1.3%	2.3%	1.3%	1.9%	1.1%
140 001 150 000	3.3%	2.3%	2.9%	1.9%	2.9%	1.9%	2.5%	1.5%	2.5%	1.5%	2.3%	1.3%
150 001 200 000	17.0%	13.0%	15.7%	11.4%	15.7%	11.4%	14.3%	9.8%	14.3%	9.8%	12.9%	8.5%
200 001 300 000	24.9%	23.2%	25.5%	22.6%	25.5%	22.6%	25.7%	21.4%	25.7%	21.4%	24.8%	19.9%
300 001 400 000	12.7%	14.7%	14.4%	15.6%	14.4%	15.6%	15.6%	16.2%	15.6%	16.2%	16.5%	16.4%
400 001 500 000	6.7%	8.9%	8.2%	10.3%	8.2%	10.3%	9.1%	10.7%	9.1%	10.7%	9.6%	11.0%
500 001 750 000	7.0%	11.0%	8.7%	12.6%	8.7%	12.6%	10.2%	14.1%	10.2%	14.1%	11.3%	15.1%
750 001 1 000 000	2.8%	5.2%	3.5%	6.2%	3.5%	6.2%	4.1%	6.9%	4.1%	6.9%	4.6%	7.4%
1 000 001 2 000 000	2.9%	6.1%	3.6%	7.3%	3.6%	7.3%	4.3%	8.5%	4.3%	8.5%	5.0%	9.9%
2 000 001 5 000 000	0.9%	2.5%	1.1%	2.8%	1.1%	2.8%	1.4%	3.6%	1.4%	3.6%	1.6%	4.1%
5 000 001	0.1%	0.6%	0.2%	0.7%	0.2%	0.7%	0.3%	0.9%	0.3%	0.9%	0.3%	1.0%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A2. .4: Assessed individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 05) by taxable income group, 200 – 2009**

Tax year	200 0.2 assessed		2007 . assessed		200 7 . assessed		2009 6 .0 assessed	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	81	1	84	1	78	1	62	1
0							2	0
C 1 20 000	326	1	361	1	135	0	138	0
20 001 30 000	382	1	306	1	203	0	219	0
30 001 40 000	763	2	355	1	282	1	285	1
F 40 001 50 000	2 681	7	1 225	2	249	1	187	1
50 001 60 000	3 390	11	2 253	5	534	1	273	1
60 001 70 000	5 104	20	3 332	9	1 412	4	643	2
I 70 001 80 000	7 151	36	4 498	14	2 066	5	1 098	4
80 001 90 000	9 270	58	7 872	33	3 044	9	1 935	5
90 000 100 000	6 705	46	6 984	38	5 085	19	3 379	10
100 001 110 000	7 223	55	6 253	40	4 036	19	4 369	15
110 001 120 000	6 234	49	5 779	43	4 773	28	3 478	18
N 120 001 130 000	8 102	69	5 707	45	5 103	35	3 886	24
130 001 140 000	7 828	75	6 956	63	4 625	34	4 003	29
P 140 001 150 000	5 114	48	6 636	66	5 663	50	4 434	38
150 001 200 000	15 876	184	16 390	176	18 891	193	19 094	196
200 001 300 000	12 946	179	13 684	187	14 296	195	16 946	226
300 001 400 000	3 898	65	4 566	77	6 014	106	7 633	142
T 400 001 500 000	1 790	33	1 905	35	2 441	47	3 362	76
500 001 750 000	1 572	32	1 740	36	2 218	49	3 028	75
V 750 001 1 000 000	613	18	614	17	755	20	1 007	29
1 000 001 2 000 000	617	36	667	31	832	37	1 090	64
2 000 001 5 000 000	172	21	211	18	273	25	449	66
5 000 001	23	4	23	2	41	5	78	23
<b>Total</b>	<b>107 1</b>	<b>1 050</b>	<b>9 401</b>	<b>942</b>	<b>049</b>	<b>4</b>	<b>1 07</b>	<b>1 045</b>

**Table A2. .5: Assessed individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 05) by taxable income group, 200 – 2009 percentage of total**

Tax year	200 .02 assessed		2007 . assessed		200 7 . assessed		2009 6 .0 assessed	
Taxable income group Percentage of total	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage
A 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C 1 20 000	0.3%	0.1%	0.4%	0.1%	0.2%	0.0%	0.2%	0.0%
20 001 30 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%	0.3%	0.0%
30 001 40 000	0.7%	0.2%	0.4%	0.1%	0.3%	0.1%	0.4%	0.1%
F 40 001 50 000	2.5%	0.6%	1.2%	0.2%	0.3%	0.1%	0.2%	0.1%
50 001 60 000	3.1%	1.0%	2.3%	0.5%	0.6%	0.1%	0.3%	0.1%
60 001 70 000	4.7%	1.9%	3.4%	1.0%	1.7%	0.4%	0.8%	0.2%
I 70 001 80 000	6.6%	3.4%	4.6%	1.5%	2.5%	0.6%	1.4%	0.3%
80 001 90 000	8.6%	5.5%	8.0%	3.5%	3.7%	1.1%	2.4%	0.5%
90 000 100 000	6.2%	4.4%	7.1%	4.0%	6.1%	2.2%	4.2%	0.9%
100 001 110 000	6.7%	5.2%	6.4%	4.2%	4.9%	2.2%	5.4%	1.5%
110 001 120 000	5.8%	4.6%	5.9%	4.6%	5.7%	3.1%	4.3%	1.7%
N 120 001 130 000	7.5%	6.6%	5.8%	4.8%	6.1%	4.0%	4.8%	2.3%
130 001 140 000	7.3%	7.1%	7.1%	6.7%	5.6%	3.9%	4.9%	2.8%
P 140 001 150 000	4.7%	4.6%	6.7%	7.0%	6.8%	5.6%	5.5%	3.6%
150 001 200 000	14.7%	17.5%	16.7%	18.7%	22.7%	21.8%	23.6%	18.8%
200 001 300 000	12.0%	17.0%	13.9%	19.8%	17.2%	22.0%	20.9%	21.6%
300 001 400 000	3.6%	6.2%	4.6%	8.2%	7.2%	12.0%	9.4%	13.6%
T 400 001 500 000	1.7%	3.1%	1.9%	3.8%	2.9%	5.3%	4.1%	7.3%
500 001 750 000	1.5%	3.1%	1.8%	3.8%	2.7%	5.6%	3.7%	7.2%
V 750 001 1 000 000	0.6%	1.7%	0.6%	1.8%	0.9%	2.3%	1.2%	2.8%
1 000 001 2 000 000	0.6%	3.4%	0.7%	3.3%	1.0%	4.2%	1.3%	6.1%
2 000 001 5 000 000	0.2%	2.0%	0.2%	1.9%	0.3%	2.8%	0.6%	6.3%
5 000 001	0.0%	0.4%	0.0%	0.2%	0.0%	0.6%	0.1%	2.2%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A2. . . : Assessed individual taxpayers: Fringe benefits - scholarships and scholarships (code 09) by taxable income group, 2000 – 2009**

Tax year	2000		2007		2007		2007		2007		2009		2009	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	6	0	17	0	6	0	8	0	0	0	0	0	0	0
0														
C 1 20 000	26	0	21	0	17	0	11	0	0	0	0	0	0	0
20 001 30 000	19	0	19	0	9	0	3	0	0	0	0	0	0	0
30 001 40 000	45	0	24	0	14	0	20	0	0	0	0	0	0	0
F 40 001 50 000	157	0	98	0	44	0	25	0	0	0	0	0	0	0
50 001 60 000	345	0	201	0	90	0	39	0	0	0	0	0	0	0
60 001 70 000	646	1	385	1	173	0	84	0	0	0	0	0	0	0
I 70 001 80 000	770	2	544	1	271	1	156	0	1	1	1	156	0	0
80 001 90 000	784	2	661	2	356	1	237	1	1	1	1	237	1	1
90 000 100 000	749	3	629	2	409	1	307	1	1	1	1	307	1	1
100 001 110 000	646	3	643	3	452	2	330	1	2	2	2	330	1	1
110 001 120 000	588	2	560	2	508	2	408	2	2	2	2	408	2	2
N 120 001 130 000	484	2	482	2	481	2	400	2	2	2	2	400	2	2
130 001 140 000	416	2	437	3	413	2	405	2	2	2	2	405	2	2
P 140 001 150 000	399	2	387	2	334	2	398	2	2	2	2	398	2	2
150 001 200 000	1 565	10	1 589	9	1 380	8	1 471	8	8	8	8	1 471	8	8
200 001 300 000	1 725	15	1 894	15	1 738	14	1 788	13	14	14	13	1 788	13	13
300 001 400 000	655	7	786	8	837	10	1 016	11	10	10	11	1 016	11	11
T 400 001 500 000	325	4	394	5	429	6	451	5	6	6	5	451	5	5
500 001 750 000	326	5	406	6	432	6	509	7	6	6	7	509	7	7
V 750 001 1 000 000	105	2	132	2	182	4	218	5	4	4	5	218	5	5
1 000 001 2 000 000	84	2	124	2	124	3	176	5	3	3	5	176	5	5
2 000 001 5 000 000	19	1	27	1	38	6	47	4	6	6	4	47	4	4
5 000 001	6	0	7	0	8	3	11	1	3	3	1	11	1	1
<b>Total</b>	<b>10 90</b>	<b>5</b>	<b>10 47</b>	<b>7</b>	<b>745</b>	<b>7</b>	<b>51</b>	<b>71</b>	<b>7</b>	<b>7</b>	<b>51</b>	<b>71</b>	<b>51</b>	<b>71</b>

Table A2. .7: Assessed individual taxpayers: Fringe benefits - scholars and scholarships (code 09) by taxable income group, 2000 – 2009 percentage of total

Tax year	2000 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		2007 assessed		
Taxable income group	Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	
A 0		0.1%	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	
B 0		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C 1 20 000		0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	
D 20 001 30 000		0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	
E 30 001 40 000		0.4%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	
F 40 001 50 000		1.4%	0.3%	0.9%	0.2%	0.3%	0.2%	0.9%	0.2%	0.3%	0.2%	0.9%	0.2%	0.3%	0.2%	0.9%	0.2%	0.3%	0.2%	0.3%	0.2%	0.9%	
G 50 001 60 000		3.2%	0.7%	1.9%	0.3%	0.7%	0.3%	1.9%	0.3%	0.7%	0.3%	1.9%	0.3%	0.7%	0.3%	1.9%	0.3%	0.7%	0.3%	0.5%	1.0%	0.3%	
H 60 001 70 000		5.9%	1.6%	3.7%	1.1%	1.6%	1.1%	3.7%	1.1%	1.6%	1.1%	3.7%	1.1%	1.6%	1.1%	3.7%	1.1%	1.6%	1.1%	2.0%	3.1%	1.0%	
I 70 001 80 000		7.1%	2.9%	5.2%	2.1%	2.9%	2.1%	5.2%	2.1%	2.9%	2.1%	5.2%	2.1%	2.9%	2.1%	5.2%	2.1%	2.9%	2.1%	3.1%	4.1%	1.3%	
J 80 001 90 000		7.2%	3.6%	6.3%	2.7%	3.6%	2.7%	6.3%	2.7%	3.6%	2.7%	6.3%	2.7%	3.6%	2.7%	6.3%	2.7%	3.6%	2.7%	4.1%	4.7%	1.4%	
K 90 000 100 000		6.9%	3.9%	6.0%	3.1%	3.9%	3.1%	6.0%	3.1%	3.9%	3.1%	6.0%	3.1%	3.9%	3.1%	6.0%	3.1%	3.9%	3.1%	4.7%	5.2%	1.8%	
L 100 001 110 000		5.9%	3.9%	6.1%	3.7%	3.9%	3.7%	6.1%	3.7%	3.9%	3.7%	6.1%	3.7%	3.9%	3.7%	6.1%	3.7%	3.9%	3.7%	5.2%	5.8%	2.2%	
M 110 001 120 000		5.4%	3.7%	5.4%	3.4%	3.7%	3.4%	5.4%	3.4%	3.7%	3.4%	5.4%	3.4%	3.7%	3.4%	5.4%	3.4%	3.7%	3.4%	5.8%	6.4%	2.4%	
N 120 001 130 000		4.4%	3.1%	4.6%	3.3%	3.1%	4.6%	3.3%	3.1%	4.6%	3.3%	3.1%	4.6%	3.3%	3.1%	4.6%	3.3%	3.1%	4.6%	5.5%	6.1%	2.7%	
O 130 001 140 000		3.8%	2.9%	4.2%	3.7%	2.9%	4.2%	3.7%	2.9%	4.2%	3.7%	2.9%	4.2%	3.7%	2.9%	4.2%	3.7%	2.9%	4.2%	4.7%	5.3%	2.8%	
P 140 001 150 000		3.7%	3.3%	3.7%	3.0%	3.3%	3.0%	3.7%	3.0%	3.3%	3.0%	3.7%	3.0%	3.3%	3.0%	3.7%	3.0%	3.3%	3.0%	3.8%	4.4%	2.7%	
Q 150 001 200 000		14.4%	15.2%	18.1%	13.2%	15.2%	13.2%	18.1%	13.2%	15.2%	13.2%	18.1%	13.2%	15.2%	13.2%	18.1%	13.2%	15.2%	13.2%	15.8%	19.9%	10.8%	
R 200 001 300 000		15.8%	22.4%	18.1%	22.2%	22.4%	22.2%	18.1%	22.2%	22.4%	22.2%	18.1%	22.2%	22.4%	22.2%	18.1%	22.2%	22.4%	22.2%	19.9%	21.0%	18.2%	
S 300 001 400 000		6.0%	10.9%	7.5%	12.1%	10.9%	7.5%	12.1%	10.9%	7.5%	12.1%	10.9%	7.5%	12.1%	10.9%	7.5%	12.1%	10.9%	7.5%	9.6%	11.9%	16.2%	
T 400 001 500 000		3.0%	6.3%	3.8%	7.4%	6.3%	3.8%	7.4%	6.3%	3.8%	7.4%	6.3%	3.8%	7.4%	6.3%	3.8%	7.4%	6.3%	3.8%	4.9%	5.3%	7.0%	
U 500 001 750 000		3.0%	7.8%	3.9%	8.9%	7.8%	3.9%	8.9%	7.8%	3.9%	8.9%	7.8%	3.9%	8.9%	7.8%	3.9%	8.9%	7.8%	3.9%	4.9%	6.0%	10.6%	
V 750 001 1 000 000		1.0%	2.7%	1.3%	3.2%	2.7%	1.3%	3.2%	2.7%	1.3%	3.2%	2.7%	1.3%	3.2%	2.7%	1.3%	3.2%	2.7%	1.3%	2.1%	2.6%	6.4%	
W 1 000 001 2 000 000		0.8%	2.5%	1.2%	3.6%	2.5%	1.2%	3.6%	2.5%	1.2%	3.6%	2.5%	1.2%	3.6%	2.5%	1.2%	3.6%	2.5%	1.4%	1.4%	2.1%	6.5%	
X 2 000 001 5 000 000		0.2%	1.4%	0.3%	1.9%	1.4%	0.3%	1.9%	1.4%	0.3%	1.9%	1.4%	0.3%	1.9%	1.4%	0.3%	1.9%	1.4%	0.3%	0.4%	0.6%	6.3%	
Y 5 000 001		0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.1%	0.6%	2.0%
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A2. . : Assessed individual taxpayers: Fringe benefits - medical aid paid on behalf of employee (code 10) by taxable income group, 2000 – 2009**

Tax year	2000		2001		2002		2003		2004		2005		2006		2007		2008		2009		2010	
Taxable income group	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)	Number o taxpayers	Amount (R million)
A 0	567	3	1 487	13	1 039	9	1 039	9	1 039	10	1 039	10	1 039	10	1 039	10	1 039	10	1 039	10	1 039	10
0	14	0	8	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
C 1 20 000	2 625	4	4 142	10	2 290	7	2 290	7	2 290	6	2 290	6	2 290	6	2 290	6	2 290	6	2 290	6	2 290	6
20 001 30 000	2 086	4	3 715	12	2 123	6	2 123	6	2 123	5	2 123	5	2 123	5	2 123	5	2 123	5	2 123	5	2 123	5
30 001 40 000	3 674	9	5 971	20	3 030	11	3 030	11	3 030	10	3 030	10	3 030	10	3 030	10	3 030	10	3 030	10	3 030	10
40 001 50 000	6 570	18	14 193	49	6 922	25	6 922	25	6 922	14	6 922	14	6 922	14	6 922	14	6 922	14	6 922	14	6 922	14
50 001 60 000	10 548	32	18 937	70	12 290	43	12 290	43	12 290	35	12 290	35	12 290	35	12 290	35	12 290	35	12 290	35	12 290	35
60 001 70 000	20 025	67	28 846	112	16 605	64	16 605	64	16 605	57	16 605	57	16 605	57	16 605	57	16 605	57	16 605	57	16 605	57
70 001 80 000	30 885	123	37 535	143	22 160	91	22 160	91	22 160	76	22 160	76	22 160	76	22 160	76	22 160	76	22 160	76	22 160	76
80 001 90 000	25 881	104	50 899	212	29 671	132	29 671	132	29 671	105	29 671	105	29 671	105	29 671	105	29 671	105	29 671	105	29 671	105
90 000 100 000	26 424	106	46 063	188	39 780	197	39 780	197	39 780	151	39 780	151	39 780	151	39 780	151	39 780	151	39 780	151	39 780	151
100 001 110 000	28 268	114	51 410	197	36 837	174	36 837	174	36 837	239	36 837	239	36 837	239	36 837	239	36 837	239	36 837	239	36 837	239
110 001 120 000	36 265	118	45 550	198	42 302	190	42 302	190	42 302	181	42 302	181	42 302	181	42 302	181	42 302	181	42 302	181	42 302	181
120 001 130 000	43 157	145	45 868	200	39 937	189	39 937	189	39 937	173	39 937	173	39 937	173	39 937	173	39 937	173	39 937	173	39 937	173
130 001 140 000	28 382	122	49 189	233	37 990	189	37 990	189	37 990	196	37 990	196	37 990	196	37 990	196	37 990	196	37 990	196	37 990	196
140 001 150 000	21 910	104	41 021	207	41 694	217	41 694	217	41 694	187	41 694	187	41 694	187	41 694	187	41 694	187	41 694	187	41 694	187
150 001 200 000	77 268	431	141 640	817	145 990	871	145 990	871	145 990	943	145 990	943	145 990	943	145 990	943	145 990	943	145 990	943	145 990	943
200 001 300 000	83 286	548	156 088	1 129	163 341	1 211	163 341	1 211	163 341	1 293	163 341	1 293	163 341	1 293	163 341	1 293	163 341	1 293	163 341	1 293	163 341	1 293
300 001 400 000	40 689	306	74 880	660	84 154	764	84 154	764	84 154	863	84 154	863	84 154	863	84 154	863	84 154	863	84 154	863	84 154	863
400 001 500 000	21 689	178	40 368	412	46 638	488	46 638	488	46 638	558	46 638	558	46 638	558	46 638	558	46 638	558	46 638	558	46 638	558
500 001 750 000	22 879	205	40 494	483	49 150	607	49 150	607	49 150	722	49 150	722	49 150	722	49 150	722	49 150	722	49 150	722	49 150	722
750 001 1 000 000	8 513	83	14 122	195	17 534	255	17 534	255	17 534	313	17 534	313	17 534	313	17 534	313	17 534	313	17 534	313	17 534	313
1 000 001 2 000 000	8 602	88	14 076	214	17 525	288	17 525	288	17 525	362	17 525	362	17 525	362	17 525	362	17 525	362	17 525	362	17 525	362
2 000 001 5 000 000	2 417	27	4 148	71	5 298	101	5 298	101	5 298	120	5 298	120	5 298	120	5 298	120	5 298	120	5 298	120	5 298	120
5 000 001	439	5	834	19	1 208	26	1 208	26	1 208	24	1 208	24	1 208	24	1 208	24	1 208	24	1 208	24	1 208	24
<b>Total</b>	<b>55 0</b>	<b>2 94</b>	<b>9 14 4</b>	<b>5 5</b>	<b>5 511</b>	<b>155</b>	<b>5 511</b>	<b>155</b>	<b>5 511</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>	<b>7 125</b>

**Table A2. 9: Assessed individual taxpayers: Fringe benefits - medical aid paid on behalf of employee (code 10) by taxable income group, 2000 – 2009 percentage of total**

Tax year	2000 assessed		2007 assessed		2007 assessed		2007 assessed		2009 assessed		2009 assessed	
Taxable income group	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage	Number o taxpayers	Percentage
A 0	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C 1 20 000	0.5%	0.1%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.2%	0.2%	0.2%	0.1%
20 001 30 000	0.4%	0.1%	0.4%	0.2%	0.4%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%
30 001 40 000	0.7%	0.3%	0.6%	0.3%	0.6%	0.3%	0.4%	0.2%	0.3%	0.3%	0.3%	0.2%
F 40 001 50 000	1.2%	0.6%	1.5%	0.8%	1.5%	0.8%	0.8%	0.4%	0.5%	0.4%	0.5%	0.2%
50 001 60 000	1.9%	1.1%	2.0%	1.2%	2.0%	1.2%	1.4%	0.7%	1.1%	0.7%	1.1%	0.5%
60 001 70 000	3.6%	2.3%	3.1%	1.9%	3.1%	1.9%	1.9%	1.0%	1.7%	1.0%	1.7%	0.9%
I 70 001 80 000	5.6%	4.2%	4.0%	2.4%	4.0%	2.4%	2.6%	1.5%	2.1%	1.5%	2.1%	1.1%
80 001 90 000	4.7%	3.5%	5.5%	3.6%	5.5%	3.6%	3.4%	2.1%	2.7%	2.1%	2.7%	1.6%
90 000 100 000	4.8%	3.6%	4.9%	3.2%	4.9%	3.2%	4.6%	3.2%	3.5%	3.2%	3.5%	2.3%
100 001 110 000	5.1%	3.9%	5.5%	3.4%	5.5%	3.4%	4.3%	2.8%	4.8%	2.8%	4.8%	3.6%
110 001 120 000	6.6%	4.0%	4.9%	3.4%	4.9%	3.4%	4.9%	3.1%	3.9%	3.1%	3.9%	2.7%
N 120 001 130 000	7.8%	4.9%	4.9%	3.4%	4.9%	3.4%	4.6%	3.1%	3.9%	3.1%	3.9%	2.6%
130 001 140 000	5.1%	4.1%	5.3%	4.0%	5.3%	4.0%	4.4%	3.1%	4.5%	3.1%	4.5%	2.9%
P 140 001 150 000	4.0%	3.5%	4.4%	3.5%	4.4%	3.5%	4.8%	3.5%	4.0%	3.5%	4.0%	2.8%
150 001 200 000	14.0%	14.7%	15.2%	13.9%	15.2%	13.9%	16.9%	14.2%	17.8%	14.2%	17.8%	14.2%
200 001 300 000	15.1%	18.6%	16.8%	19.2%	16.8%	19.2%	18.9%	19.7%	19.8%	19.7%	19.8%	19.5%
300 001 400 000	7.4%	10.4%	8.0%	11.3%	8.0%	11.3%	9.7%	12.4%	10.8%	12.4%	10.8%	13.0%
400 001 500 000	3.9%	6.0%	4.3%	7.0%	4.3%	7.0%	5.4%	7.9%	6.1%	7.9%	6.1%	8.4%
500 001 750 000	4.1%	7.0%	4.3%	8.2%	4.3%	8.2%	5.7%	9.9%	6.6%	9.9%	6.6%	10.9%
V 750 001 1 000 000	1.5%	2.8%	1.5%	3.3%	1.5%	3.3%	2.0%	4.2%	2.3%	4.2%	2.3%	4.7%
1 000 001 2 000 000	1.6%	3.0%	1.5%	3.6%	1.5%	3.6%	2.0%	4.7%	2.3%	4.7%	2.3%	5.4%
2 000 001 5 000 000	0.4%	0.9%	0.4%	1.2%	0.4%	1.2%	0.6%	1.6%	0.6%	1.6%	0.6%	1.8%
5 000 001	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>













**Table A2.7. : Assessed individual taxpayers: Deductions - medical expenses (total) (code 400 ) by taxable income group, 2009 – 2009**

Tax year	2009 .0 .2 assessed		2007 . . assessed		2007 . . assessed		2009 6 .0 assessed	
Taxable income group	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)
A 0	43 256	1 013	45 428	1 151	40 617	1 197	38 649	1 252
0	42	1	31	1	46	1	51	1
C 1 20 000	38 726	552	35 850	548	25 607	468	23 145	468
20 001 30 000	31 093	412	27 099	392	19 170	324	17 548	330
30 001 40 000	56 322	579	39 715	526	26 406	427	23 119	405
F 40 001 50 000	70 015	634	62 498	654	41 352	543	33 511	532
50 001 60 000	75 216	692	75 210	732	54 044	608	50 075	618
60 001 70 000	83 725	716	96 243	846	64 330	699	61 230	678
70 001 80 000	102 330	763	112 543	907	72 780	737	68 677	754
80 001 90 000	94 913	723	127 291	944	86 210	802	74 200	765
90 000 100 000	105 037	734	126 004	976	94 315	844	83 688	816
100 001 110 000	86 511	634	131 707	921	104 164	902	92 697	847
110 001 120 000	79 658	587	102 724	815	112 395	878	84 878	836
N 120 001 130 000	70 302	500	109 405	807	92 389	788	97 665	888
130 001 140 000	53 277	427	92 846	679	93 814	771	96 985	808
P 140 001 150 000	43 227	355	75 489	580	86 818	691	82 222	758
150 001 200 000	129 490	1 192	226 595	1 902	265 119	2 354	317 836	2 915
200 001 300 000	99 787	1 008	203 288	1 838	236 948	2 336	279 651	2 915
300 001 400 000	28 706	340	79 229	754	102 635	1 063	129 711	1 415
T 400 001 500 000	9 976	141	36 340	364	49 003	532	66 474	758
500 001 750 000	6 871	118	33 239	354	46 507	552	63 219	787
V 750 001 1 000 000	1 549	31	10 637	121	15 409	193	20 386	277
1 000 001 2 000 000	896	25	9 966	120	14 226	184	18 255	262
2 000 001 5 000 000	215	7	2 899	37	4 057	56	4 657	71
5 000 001	45	2	520	7	811	12	852	14
<b>Total</b>	<b>1 111 5</b>	<b>12 1</b>	<b>1 279</b>	<b>1 97</b>	<b>1 749 172</b>	<b>17 9 2</b>	<b>1 29 1</b>	<b>20 170</b>



**Table A2.7. : Assessed individual taxpayers: Deductions - medical expenses (disabled) (code 4009) by taxable income group, 2000 – 2009**

Tax year	2000		2007		2007		2007		2007		2009		2009	
Taxable income group	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)
A 0	460	25	726	49	1 012	269	965	66						
0			3	0	2	0	1	0						
C 1 20 000	349	12	424	14	507	21	507	23						
20 001 30 000	296	7	356	13	405	16	359	14						
30 001 40 000	496	13	515	14	575	19	533	19						
F 40 001 50 000	548	14	534	15	744	22	744	24						
50 001 60 000	589	13	692	19	839	24	818	25						
60 001 70 000	653	16	824	23	974	27	959	28						
I 70 001 80 000	714	17	787	19	1 073	29	1 003	29						
80 001 90 000	708	16	819	20	1 091	28	1 053	28						
90 000 100 000	715	15	774	21	1 154	29	1 081	32						
100 001 110 000	672	15	751	20	1 234	30	1 154	31						
110 001 120 000	628	13	737	19	1 120	29	1 078	30						
N 120 001 130 000	547	11	653	17	1 155	29	1 127	32						
130 001 140 000	461	11	537	15	1 080	27	1 132	32						
P 140 001 150 000	417	9	523	15	1 031	27	1 069	30						
150 001 200 000	1 534	42	1 865	58	3 288	93	3 726	111						
200 001 300 000	1 657	50	2 090	74	3 434	117	4 037	145						
300 001 400 000	836	28	1 031	44	1 792	74	2 160	88						
T 400 001 500 000	463	17	583	27	976	45	1 269	60						
500 001 750 000	473	21	656	35	1 079	56	1 411	79						
V 750 001 1 000 000	176	8	226	14	384	24	513	30						
1 000 001 2 000 000	184	11	247	17	418	31	522	42						
2 000 001 5 000 000	50	3	81	8	159	13	167	15						
5 000 001	11	1	17	1	34	4	29	4						
<b>Total</b>	<b>1 7</b>	<b>90</b>	<b>1 451</b>	<b>5</b>	<b>255 0</b>	<b>10 1</b>	<b>27 417</b>	<b>1 01</b>						





**Table A2.7.10: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2000 – 2009**

Tax year	2000 assessed		2007 assessed		2007 assessed		2007 assessed		2009 assessed		2009 assessed	
Taxable income group	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)
A 0	882	27	838	26	834	30	794	32				
0	14	0	14	0	7	0	9	0				
C 1 20 000	1 796	23	1 530	22	1 074	18	1 031	17				
20 001 30 000	2 248	38	1 590	28	999	18	891	16				
30 001 40 000	5 115	95	3 319	65	1 860	39	1 451	31				
F 40 001 50 000	6 404	117	4 688	92	3 290	70	2 735	64				
50 001 60 000	8 356	158	6 002	123	3 997	86	3 213	74				
60 001 70 000	10 400	205	7 459	157	5 276	117	4 030	94				
I 70 001 80 000	12 287	255	9 249	201	6 423	145	5 044	121				
80 001 90 000	13 588	292	10 427	240	7 436	178	5 997	152				
90 000 100 000	14 263	325	11 569	280	8 684	218	6 748	176				
100 001 110 000	15 327	359	12 395	311	9 371	244	7 512	204				
110 001 120 000	15 866	392	12 845	334	10 364	275	8 526	245				
N 120 001 130 000	16 467	422	13 214	355	10 799	298	9 107	268				
130 001 140 000	16 770	446	13 793	386	11 261	326	9 435	288				
P 140 001 150 000	17 155	479	14 242	412	11 741	352	9 888	309				
150 001 200 000	81 364	2 440	70 273	2 203	61 375	1 967	54 284	1 872				
200 001 300 000	120 856	4 204	116 820	4 162	112 343	4 062	106 846	4 148				
300 001 400 000	68 576	2 802	72 361	2 962	76 314	3 143	79 847	3 490				
T 400 001 500 000	35 270	1 537	41 536	1 798	48 581	2 150	55 254	2 654				
500 001 750 000	33 235	1 553	41 189	1 901	51 655	2 406	63 171	3 232				
V 750 001 1 000 000	10 733	532	13 364	664	17 592	884	22 046	1 219				
1 000 001 2 000 000	9 778	494	12 322	630	16 172	844	19 670	1 169				
2 000 001 5 000 000	2 564	139	3 583	193	4 638	252	4 938	313				
5 000 001	379	18	577	30	919	52	775	49				
<b>Total</b>	<b>519 9</b>	<b>17 5</b>	<b>495 199</b>	<b>17 57</b>	<b>4 005</b>	<b>1 172</b>	<b>4 242</b>	<b>20 2</b>				





**Table A2.7.1 : Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2000 - 2009** percentage of total

Tax year	2000	2007	2007	2007	2009	2009
Taxable income group	0.2 assessed		. assessed		6.0 assessed	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A 0	3.5%	3.6%	2.9%	3.0%	3.0%	3.4%
0	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%
C 1 20 000	4.0%	2.7%	3.7%	2.6%	2.8%	1.9%
20 001 30 000	3.3%	2.4%	2.9%	2.1%	2.1%	1.5%
30 001 40 000	4.6%	3.0%	4.1%	3.0%	2.6%	1.9%
F 40 001 50 000	4.5%	3.2%	4.5%	3.0%	4.0%	2.8%
50 001 60 000	4.7%	3.7%	4.7%	3.4%	4.0%	2.9%
60 001 70 000	4.0%	3.1%	4.5%	3.3%	3.9%	2.8%
I 70 001 80 000	4.2%	3.1%	4.1%	3.2%	4.0%	3.0%
80 001 90 000	4.2%	3.3%	4.1%	3.0%	3.7%	2.9%
90 000 100 000	3.8%	3.0%	4.0%	3.2%	3.7%	2.9%
100 001 110 000	3.6%	3.0%	3.6%	2.8%	3.6%	2.9%
110 001 120 000	3.4%	3.0%	3.6%	2.9%	3.2%	2.5%
N 120 001 130 000	3.2%	2.9%	3.3%	2.8%	3.3%	2.5%
130 001 140 000	3.0%	2.7%	3.1%	2.7%	3.1%	2.5%
P 140 001 150 000	3.0%	2.8%	2.8%	2.7%	2.9%	2.5%
150 001 200 000	12.0%	12.3%	11.7%	11.0%	12.0%	10.4%
200 001 300 000	14.5%	16.6%	14.0%	15.9%	15.0%	15.1%
300 001 400 000	7.0%	9.5%	7.1%	9.6%	8.2%	10.3%
T 400 001 500 000	3.6%	5.5%	4.1%	6.3%	5.0%	7.0%
500 001 750 000	3.4%	5.7%	4.3%	7.6%	5.6%	9.3%
V 750 001 1 000 000	1.2%	2.3%	1.4%	2.7%	2.0%	3.8%
1 000 001 2 000 000	1.0%	2.1%	1.0%	2.0%	1.8%	4.2%
2 000 001 5 000 000	0.2%	0.4%	0.3%	0.7%	0.3%	0.8%
5 000 001	0.0%	0.1%	0.0%	0.3%	0.1%	0.2%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A2.7.14: Assessed individual taxpayers: Deductions - ther (code 401 ) by taxable income group, 200 - 2009

Tax year	200 0.2 assessed		2007 . assessed		200 7 . assessed		2009 6 .0 assessed	
Taxable income group	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)	Number o taxpayers	Amount allowed (R million)
A 0	2 583	181	2 262	127	2 335	191	2 201	209
0	64	5	116	8	277	26	54	9
C 1 20 000	3 480	91	2 822	68	2 327	62	1 956	57
20 001 30 000	2 910	71	2 315	58	1 924	54	1 711	49
30 001 40 000	4 448	104	3 356	83	2 963	73	2 387	63
F 40 001 50 000	4 365	111	3 783	96	4 300	108	3 910	99
50 001 60 000	4 650	118	3 926	96	4 149	100	4 181	93
60 001 70 000	4 609	123	4 238	104	4 601	112	4 359	103
I 70 001 80 000	4 773	121	4 302	100	5 062	127	4 778	121
80 001 90 000	4 596	120	4 412	106	5 788	147	5 011	116
90 000 100 000	4 549	122	4 452	104	5 370	132	5 630	140
100 001 110 000	4 449	118	4 268	100	5 028	120	6 034	160
110 001 120 000	4 381	116	4 141	99	4 825	122	5 037	124
N 120 001 130 000	4 331	115	4 200	100	4 368	113	5 485	131
130 001 140 000	4 056	115	3 951	104	4 119	100	4 967	114
P 140 001 150 000	3 900	109	3 668	96	3 780	101	4 510	106
150 001 200 000	16 254	483	15 843	457	14 921	427	17 502	440
200 001 300 000	20 425	744	21 018	723	19 279	660	21 203	654
300 001 400 000	10 308	496	11 525	525	11 577	498	12 508	462
T 400 001 500 000	5 486	322	6 563	352	7 041	358	8 015	370
500 001 750 000	5 686	401	6 903	477	7 907	553	9 036	542
V 750 001 1 000 000	1 903	157	2 426	212	2 948	267	3 411	294
1 000 001 2 000 000	1 855	175	2 291	231	2 883	344	3 248	363
2 000 001 5 000 000	537	50	705	77	925	165	925	165
5 000 001	106	13	178	23	246	46	204	106
<b>Total</b>	<b>124 704</b>	<b>4 5 2</b>	<b>12 4</b>	<b>4 52</b>	<b>12 94</b>	<b>5 007</b>	<b>1 2</b>	<b>5 090</b>

**Table A2.7.15: Assessed individual taxpayers: Deductions - other (code 401 ) by taxable income group, 200 - 2009**  
percentage of total

Tax year	200		2007		2008		2009		2010	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total										
A 0	2.1%	3.9%	1.8%	2.8%	1.8%	3.8%	1.6%	4.1%	0.0%	0.2%
0	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%	0.0%	0.2%	0.0%	0.2%
C 1 20 000	2.8%	2.0%	2.3%	1.5%	1.8%	1.2%	1.4%	1.1%	1.4%	1.1%
20 001 30 000	2.3%	1.6%	1.9%	1.3%	1.5%	1.1%	1.2%	1.0%	1.2%	1.0%
30 001 40 000	3.6%	2.3%	2.7%	1.8%	2.3%	1.5%	1.7%	1.2%	1.7%	1.2%
F 40 001 50 000	3.5%	2.4%	3.1%	2.1%	3.3%	2.2%	2.8%	1.9%	2.8%	1.9%
50 001 60 000	3.7%	2.6%	3.2%	2.1%	3.2%	2.0%	3.0%	1.8%	3.0%	1.8%
60 001 70 000	3.7%	2.7%	3.4%	2.3%	3.6%	2.2%	3.2%	2.0%	3.2%	2.0%
I 70 001 80 000	3.8%	2.7%	3.5%	2.2%	3.9%	2.5%	3.5%	2.4%	3.5%	2.4%
80 001 90 000	3.7%	2.6%	3.6%	2.3%	4.5%	2.9%	3.6%	2.3%	3.6%	2.3%
90 000 100 000	3.6%	2.7%	3.6%	2.3%	4.2%	2.6%	4.1%	2.8%	4.4%	3.1%
100 001 110 000	3.6%	2.6%	3.5%	2.2%	3.9%	2.4%	4.4%	3.1%	4.4%	3.1%
110 001 120 000	3.5%	2.5%	3.3%	2.2%	3.7%	2.4%	4.4%	3.1%	4.4%	3.1%
N 120 001 130 000	3.5%	2.5%	3.4%	2.2%	3.4%	2.2%	4.0%	2.6%	3.6%	2.4%
130 001 140 000	3.3%	2.5%	3.2%	2.3%	3.2%	2.0%	4.0%	2.6%	3.6%	2.4%
P 140 001 150 000	3.1%	2.4%	3.0%	2.1%	2.9%	2.0%	3.3%	2.1%	3.3%	2.1%
150 001 200 000	13.0%	10.5%	12.8%	10.1%	11.6%	8.5%	12.7%	8.6%	12.7%	8.6%
200 001 300 000	16.4%	16.2%	17.0%	16.0%	15.0%	13.2%	15.3%	12.8%	15.3%	12.8%
300 001 400 000	8.3%	10.8%	9.3%	11.6%	9.0%	9.9%	9.0%	9.1%	9.0%	9.1%
400 001 500 000	4.4%	7.0%	5.3%	7.8%	5.5%	7.1%	5.8%	7.3%	5.8%	7.3%
500 001 750 000	4.6%	8.8%	5.6%	10.5%	6.1%	11.0%	6.5%	10.7%	6.5%	10.7%
V 750 001 1 000 000	1.5%	3.4%	2.0%	4.7%	2.3%	5.3%	2.5%	5.8%	2.5%	5.8%
1 000 001 2 000 000	1.5%	3.8%	1.9%	5.1%	2.2%	6.9%	2.3%	7.1%	2.3%	7.1%
2 000 001 5 000 000	0.4%	1.1%	0.6%	1.7%	0.7%	3.3%	0.7%	3.2%	0.7%	3.2%
5 000 001	0.1%	0.3%	0.1%	0.5%	0.2%	0.9%	0.1%	2.1%	0.1%	2.1%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Fiscal year	2004/05	2005/0	200 /07	2007/0	200 /09	2009/10
A e e s other serv ces	1 254	1 487	2 123	2 630	3 359	3 493
A r culture, oresty sh	1 115	975	1 263	1 681	2 050	2 060
r c s, cer mc, l s s, ceme t s m l r ro ucts	1 065	1 315	1 645	1 546	1 155	794
C ter c c m m o t o	493	562	773	1 176	1 198	1 037
Chem c l s chem c l, ru er l s t c ro ucts	2 220	2 201	2 615	3 322	4 069	3 580
Clo th o o t e r	244	297	390	364	338	296
Co l etro leum ro ucts	4 655	5 371	7 211	8 023	10 228	6 252
Co s t r u c t o	792	1 142	1 803	2 717	4 304	4 824
u c t o l s e r v c e s	64	93	132	207	249	233
l e c t r c l y, s t e r	206	867	1 984	1 211	979	1 136
m l o y m e t r e c t o r o c o m y m m e r o C C	375	305	484	473	604	359
F c , s u r c e, r e l e s t e u s e s s e r v c e s	19 053	21 766	30 523	39 096	46 914	38 407
F o o , r t o c c o	3 589	4 010	4 192	4 474	3 786	3 710
e t h e r, l e t h e r o o s u r e c i. o o t e r c l o t h	83	25	33	54	37	41
o t e r m s u r c e	5 181	5 392	5 700	10 664	8 172	6 904
c h e r y r e l t e t e m s	1 639	1 812	2 233	3 100	4 265	3 736
e c l, e t l o t h e r h e l t h v e t e r r y s e r v c e s	1 415	1 792	1 805	1 939	2 186	2 179
e t l m e t l r o u c t s	2 997	4 151	5 291	6 560	10 099	4 122
u r y	3 230	5 851	12 164	14 950	22 366	9 491
t h e r m u c t u r u s t r e s	1 381	1 516	1 707	2 260	2 683	2 363
P e r, r t u l s h	1 182	1 057	1 304	1 679	1 971	1 463
P e r s o l h o u s e h o l s e r v c e s	43	49	63	74	82	86
e c r e t o c u l t u r l s e r v c e s	821	1 393	1 979	2 026	2 025	1 520
e s e r c h s c e t c s t u t e s	56	43	59	58	83	107
e t l l r e	4 634	5 643	7 499	7 874	8 147	7 281
c e t c o t c l s m l r e u m e t	128	146	203	230	275	367
o c l r e l t e c o m m u l y s e r v c e s	9	5	6	8	14	16
e c l s e r e r s e r v c e s	101	106	166	261	331	268
T e t t e s	234	207	303	318	358	331
T r s o r t e u m e t	115	105	149	196	257	204
T r s o r t, s t o r e c o m m u c t o s	6 209	11 376	13 194	12 950	11 914	9 349
V e h c l e s, r t s c c e s s o r e s	3 422	4 511	5 760	4 687	4 686	3 711
h o l e s l e t r e	3 411	3 781	4 606	5 630	5 943	5 968
o o , o o r o u c t s u r t u r e	196	262	346	359	378	309
t h e r	-1 044	-1 664	-1 503	-3 514	-2 163	9 093
<b>Total</b>	<b>70 572</b>	<b>79 950</b>	<b>111 205</b>	<b>119 211</b>	<b>142 142</b>	<b>115 092</b>



Table A .1.2: Companies: Provisional tax payments by sector, 2004/05 – 2009/10 percentage of total

Fiscal year	2004/05	2005/0	200 /07	2007/0	200 /09	2009/10
<b>Sector</b>						
A e c e s other services	1.8%	1.7%	1.8%	1.9%	2.1%	2.6%
A r c u l t u r e , o r e s t r y s h	1.6%	1.1%	1.1%	1.2%	1.3%	1.5%
r c s , c e r m c , l i s s , c e m e t s m l r o u c t s	1.5%	1.5%	1.4%	1.1%	0.7%	0.6%
C t e r c o m m o t o	0.7%	0.6%	0.7%	0.8%	0.7%	0.8%
C h e m i c s c h e m c l , r u e r l s t c r o u c t s	3.1%	2.5%	2.2%	2.4%	2.5%	2.6%
C l o t h o o t e r	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
C o l i e t r o l e u m r o u c t s	6.6%	6.1%	6.1%	5.8%	6.3%	4.6%
C o s t r u c t o	1.1%	1.3%	1.5%	2.0%	2.6%	3.6%
u c t o i l s e r v i c e s	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
l e c t r i c t y , s t e r	0.3%	1.0%	1.7%	0.9%	0.6%	0.8%
m l o y m e t r e c t o r o c o m y / m e m e r o C C	0.5%	0.3%	0.4%	0.3%	0.4%	0.3%
F o o , r c e , r e l e s t e u s e s s e r v i c e s	27.0%	24.7%	25.8%	28.1%	28.7%	28.4%
F o o , r t o c c o	5.1%	4.6%	3.5%	3.2%	2.3%	2.7%
e t h e r , l e t h e r o o s u r e c l o o t e r c l o t h	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
o t e r m s u r c e	7.3%	6.1%	4.8%	7.7%	5.0%	5.1%
c h e r y r e l e t e m s	2.3%	2.1%	1.9%	2.2%	2.6%	2.8%
e c l , e l i o t h e r h e l t h v e t e r y s e r v i c e s	2.0%	2.0%	1.5%	1.4%	1.3%	1.6%
e t l	4.2%	4.7%	4.5%	4.7%	6.2%	3.1%
u r y	4.6%	6.7%	10.3%	10.7%	13.7%	7.0%
t h e r m u c t u r u s t r e s	2.0%	1.7%	1.4%	1.6%	1.6%	1.7%
P e r , r t u l s h	1.7%	1.2%	1.1%	1.2%	1.2%	1.1%
P e r s o n a l h o u s e h o l d s e r v i c e s	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
e c r e t o c u l t u r a l s e r v i c e s	1.2%	1.6%	1.7%	1.5%	1.2%	1.1%
e s e r c h s c e t c s t u t e s	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%
e t l t r e	6.6%	6.4%	6.3%	5.7%	5.0%	5.4%
c e t c o t c l s m l r e u m e t	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
o c l r e l e c o m m u l y s e r v i c e s	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
e c l s e r e r s e r v i c e s	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%
T e l e t e s	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%
T r s o r t e u m e t	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%
T r s o r t , s t o r e c o m m u c t o s	8.8%	12.9%	11.2%	9.3%	7.3%	6.9%
V e h i c l e s , r t s a c c e s s o r e s	4.8%	5.1%	4.9%	3.4%	2.9%	2.7%
h o l e s l e t r e	4.8%	4.3%	3.9%	4.0%	3.6%	4.4%
o o , o o r o u c t s u r t u r e	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
t h e r	-1.5%	-1.9%	-1.3%	-2.5%	-1.3%	6.7%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A.1. : Companies: Provisional tax payments by sector, 2005/0 – 2009/10 percentage change year-on-year

Fiscal year Sector	2005/0	200 /07	2007/0	200 /09	2009/10
A e e s other services	18.6%	42.8%	23.8%	27.7%	4.0%
A r culture, orestry sh	-12.6%	29.5%	33.1%	22.0%	0.5%
r c s, cer mc, l ss, ceme t s m l r ro ucts	23.5%	25.1%	-6.0%	-25.2%	-31.3%
C ler c c m m o t o	13.9%	37.6%	52.0%	1.9%	-13.4%
Chem c ls chem c l, ru er l st c ro ucts	-0.9%	18.8%	27.0%	22.5%	-12.0%
Cloth oot e r	21.8%	31.2%	-6.5%	-7.3%	-12.2%
Co l etroleum ro ucts	15.4%	34.3%	11.3%	27.5%	-38.9%
Co s t r u c t o	44.2%	57.9%	50.6%	58.4%	12.1%
uc t o l services	44.8%	41.3%	57.0%	20.3%	-6.5%
lectr c l y, s ter	319.8%	128.9%	-39.0%	-19.1%	16.0%
m lo y m e t r e c t o r o c o m y m m e r o C C	-18.7%	58.9%	-2.3%	27.6%	-40.5%
F c , s u r c e, r e l e s t e u s e s s e r v e c e s	14.2%	40.2%	28.1%	20.0%	-18.1%
Foo , r t o c c o	11.7%	4.5%	6.7%	-15.4%	-2.0%
e t h e r, l e t h e r o o s u r e c l o o t e r c l o t h	-69.4%	29.7%	66.0%	-32.7%	11.6%
o t e r m s u r c e	4.1%	5.7%	87.1%	-23.4%	-15.5%
ch e r y r e l t e t e m s	10.5%	23.2%	38.8%	37.6%	-12.4%
e c l, e t l o t h e r h e l t h v e t e r y s e r v e c e s	26.6%	0.7%	7.4%	12.8%	-0.3%
e t l	38.5%	27.5%	24.0%	53.9%	-59.2%
u r n y	81.2%	107.9%	22.9%	49.6%	-57.6%
t h e r m u c t u r u s t r e s	9.7%	12.6%	32.4%	18.8%	-11.9%
P e r, r t u l i s h	-10.6%	23.3%	28.8%	17.4%	-25.8%
P e r s o n a l h o u s e h o l s e r v e c e s	13.7%	27.1%	17.9%	10.1%	5.2%
e c r e t o c u l t u r a l s e r v e c e s	69.7%	42.0%	2.4%	-0.1%	-24.9%
e s e r c h s c e t c s t u t e s	-24.1%	38.5%	-1.6%	42.8%	28.7%
e t l t r e	21.8%	32.9%	5.0%	3.5%	-10.6%
c e t c o t c l s m l r e u m e t	14.0%	39.2%	13.3%	19.4%	33.5%
o c l r e l t e c o m m u n i t y s e r v e c e s	-41.7%	12.2%	41.1%	66.6%	17.6%
e c l s e r e r s e r v e c e s	5.1%	57.1%	57.0%	26.8%	-19.1%
T e t t e s	-11.6%	46.6%	4.8%	12.5%	-7.4%
T r s o r t e u m e t	-9.1%	43.0%	30.9%	31.2%	-20.5%
T r s o r t, s t o r e c o m m u c t o s	83.2%	16.0%	-1.8%	-8.0%	-21.5%
V e h i c l e s, r i s c c e s s o r e s	31.8%	27.7%	-18.6%	-0.0%	-20.8%
h o l e s l e t r e	10.9%	21.8%	22.2%	5.6%	0.4%
o o , o o r o u c t s u r t u r e	33.5%	32.1%	3.7%	5.4%	-18.2%
t h e r	59.4%	-9.7%	133.9%	-38.5%	-520.4%
<b>Total</b>	<b>24.</b>	<b>4.4</b>	<b>17.</b>	<b>17.</b>	<b>-17.</b>

Table A .2.1: Companies: Taxable income and tax assessed by taxable income group, 200 – 2009

Tax year	200				2007				200				2009			
	101. assessed tax as of provisional tax				.0 assessed tax as of provisional tax				2.6 assessed tax as of provisional tax				assessed tax as of provisional tax			
Taxable income group	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)		Number o taxpayers	Taxable income (R million)	Tax assessed (R million)		Number o taxpayers	Taxable income (R million)	Tax assessed (R million)		Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	
A -10 000 000	2 164	-140 630	336		2 123	-151 360	306		2 061	-151 632	325		1 094	-56 098	29	
-5 000 001 to -10 000 000	1 815	-12 653	6		1 888	-13 145	9		1 928	-13 417	3		1 377	-9 575		
-1 000 001 to -5 000 000	11 500	-23 980	63		11 959	-24 880	8		12 915	-26 885	0		10 710	-21 962	1	
-500 001 to -1 000 000	12 072	-8 453	1		12 290	-8 587	0		12 950	-9 096	0		11 308	-7 940	1	
-250 001 to -500 000	18 845	-6 638	0		18 819	-6 645	0		19 028	-6 748	0		15 974	-5 669	1	
-100 001 to -250 000	33 612	-5 433	0		31 308	-5 079	0		29 925	-4 892	0		23 961	-3 931	0	
-1 to -100 000	119 705	-3 356	0		98 569	-2 892	2		87 787	-2 626	6		65 564	-1 986	0	
0	242 806		37		163 462		33		144 758		19		83 319		6	
1 to 100 000	105 484	2 866	682		88 532	2 558	554		80 883	2 430	500		58 196	1 840	352	
100 001 to 250 000	27 972	4 536	1 136		26 663	4 332	1 028		26 161	4 281	988		20 929	3 420	748	
250 001 to 500 000	16 258	5 731	1 562		17 619	6 199	1 559		18 351	6 483	1 583		15 062	5 306	1 230	
500 001 to 750 000	7 103	4 333	1 245		7 603	4 649	1 298		7 955	4 875	1 345		6 648	4 073	1 077	
750 001 to 1 000 000	4 110	3 555	1 033		4 665	4 046	1 153		4 874	4 220	1 186		4 059	3 516	956	
1 000 001 to 2 500 000	9 085	14 148	4 133		10 517	16 488	4 783		11 509	18 056	5 187		9 194	14 457	4 032	
2 500 001 to 5 000 000	3 896	13 603	3 983		4 638	16 316	4 767		5 090	17 868	5 154		3 884	13 638	3 835	
5 000 001 to 7 500 000	1 456	8 897	2 589		1 753	10 684	3 124		2 042	12 445	3 587		1 450	8 832	2 491	
7 500 001 to 10 000 000	767	6 642	1 932		1 019	8 770	2 555		1 095	9 477	2 728		766	6 612	1 861	
10 000 001 to 25 000 000	1 505	23 100	6 749		1 937	29 991	8 742		2 127	32 729	9 367		1 395	21 295	5 989	
25 000 001 to 50 000 000	576	20 086	5 873		681	23 781	7 001		787	27 314	7 771		370	12 655	3 561	
50 000 001 to 75 000 000	211	12 871	3 763		239	14 526	4 230		265	16 245	4 642		105	6 492	1 832	
75 000 001 to 100 000 000	95	8 051	2 341		115	9 915	2 884		114	9 975	2 834		37	3 162	892	
100 000 001 to 200 000 000	162	23 254	6 852		195	27 015	7 900		207	29 337	8 379		71	9 987	2 777	
200 000 001	203	215 990	62 754		235	254 540	73 824		222	252 058	71 668		55	54 220	15 879	
<b>Total</b>	<b>21 402</b>	<b>107 070</b>	<b>107 070</b>		<b>50 29</b>	<b>125 70</b>	<b>125 70</b>		<b>47 04</b>	<b>127 272</b>	<b>127 272</b>		<b>552</b>	<b>47 54</b>	<b>47 54</b>	
Total 0 to 100 000	199 713	-201 143	406		176 956	-212 587	325		166 594	-215 297	335		129 988	-107 161	32	
Total 100 001 to 500 000	242 806		37		163 462		33		144 758		19		83 319		6	
Total 500 001 to 200 000 000	178 883	367 666	106 626		166 411	433 810	125 401		161 682	447 792	126 917		122 221	169 504	47 510	
<b>Total</b>	<b>21 402</b>		<b>107 070</b>		<b>50 29</b>		<b>125 70</b>		<b>47 04</b>		<b>127 272</b>		<b>552</b>		<b>47 54</b>	
<b>Percentage</b>																
Total 0 to 100 000	32.1%				34.9%				35.2%				38.7%			
Total 100 001 to 500 000	39.1%				32.3%				30.6%				24.8%			
Total 500 001 to 200 000 000	28.8%				32.8%				34.2%				36.4%			
<b>Total</b>					<b>100.0</b>				<b>100.0</b>				<b>100.0</b>			

Table A .2.2: Companies with a positive taxable income and tax assessed by taxable income group, 200 – 2009 percentage o total

Tax year	200			2007			200			2009				
	101. assessed tax as of provisional tax	Number o taxpayers	Taxable income	Number o taxpayers	Taxable income	Tax assessed	2.6 assessed tax as of provisional tax	Number o taxpayers	Taxable income	Tax assessed	assessed tax as of provisional tax	Number o taxpayers	Taxable income	Tax assessed
I 1 to 100 000	59.0%	53.2%	0.8%	53.2%	0.6%	0.4%	50.0%	47.6%	0.5%	0.4%	1.1%	47.6%	1.1%	0.7%
100 001 to 250 000	15.6%	16.0%	1.2%	16.0%	1.0%	0.8%	16.2%	17.1%	1.0%	0.8%	2.0%	17.1%	2.0%	1.6%
250 001 to 500 000	9.1%	10.6%	1.6%	10.6%	1.4%	1.2%	11.4%	12.3%	1.4%	1.2%	3.1%	12.3%	3.1%	2.6%
500 001 to 750 000	4.0%	4.6%	1.2%	4.6%	1.1%	1.0%	4.9%	5.4%	1.1%	1.1%	2.4%	5.4%	2.4%	2.3%
750 001 to 1 000 000	2.3%	2.8%	1.0%	2.8%	0.9%	0.9%	3.0%	3.3%	0.9%	0.9%	2.1%	3.3%	2.1%	2.0%
N 1 000 001 to 2 500 000	5.1%	6.3%	3.8%	6.3%	3.8%	3.8%	7.1%	7.5%	4.0%	4.1%	8.5%	7.5%	8.5%	8.5%
2 500 001 to 5 000 000	2.2%	2.8%	3.7%	2.8%	3.8%	3.8%	3.1%	3.2%	4.0%	4.1%	8.0%	3.2%	8.0%	8.1%
P 5 000 001 to 7 500 000	0.8%	1.1%	2.4%	1.1%	2.5%	2.5%	1.3%	1.2%	2.8%	2.8%	5.2%	1.2%	5.2%	5.2%
7 500 001 to 10 000 000	0.4%	0.6%	1.8%	0.6%	2.0%	2.0%	0.7%	0.6%	2.1%	2.1%	3.9%	0.6%	3.9%	3.9%
10 000 001 to 25 000 000	0.8%	1.2%	6.3%	1.2%	6.9%	7.0%	1.3%	1.1%	7.3%	7.4%	12.6%	1.1%	12.6%	12.6%
25 000 001 to 50 000 000	0.3%	0.4%	5.5%	0.4%	5.5%	5.6%	0.5%	0.3%	6.1%	6.1%	7.5%	0.3%	7.5%	7.5%
T 50 000 001 to 75 000 000	0.1%	0.1%	3.5%	0.1%	3.3%	3.4%	0.2%	0.1%	3.6%	3.7%	3.9%	0.1%	3.8%	3.9%
75 000 001 to 100 000 000	0.1%	0.1%	2.2%	0.1%	2.3%	2.3%	0.1%	0.0%	2.2%	2.2%	1.9%	0.0%	1.9%	1.9%
V 100 000 001 to 200 000 000	0.1%	0.1%	6.3%	0.1%	6.2%	6.3%	0.1%	0.1%	6.6%	6.6%	5.8%	0.1%	5.9%	5.8%
200 000 001	0.1%	0.1%	58.7%	0.1%	58.7%	58.9%	0.1%	0.0%	56.3%	56.5%	32.0%	0.0%	32.0%	33.4%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A . . .1: Companies: Taxable income and tax assessed by sector (all companies), 200 – 2009

Tax year	200			2007			2008			2009		
	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 e c e s	132 811	2 054	3 860	47 829	4 308	2 548	38 311	5 274	2 691	23 087	2 775	1 640
A r c u l t u r e , o r e s t r y	12 964	-10 790	793	15 058	-8 827	1 570	15 365	-8 619	1 894	12 429	-6 925	918
A r c h i t e c t u r e , e n g i n e e r i n g , c o n s t r u c t i o n	1 476	5 633	1 829	2 027	2 501	1 040	2 501	1 967	589	1 482	429	262
C h e m i c a l s	12 363	-1 534	826	14 438	-1 975	842	14 423	-2 198	1 105	10 919	-1 780	479
C h e m i c a l s , p h a r m a c e u t i c a l s	2 794	3 116	2 027	3 953	3 015	2 692	3 864	4 058	3 228	2 884	-610	810
C l o t h i n g	1 836	246	334	2 663	317	312	2 403	20	246	1 680	25	126
C o l l e c t i v e s e r v i c e s	466	16 831	5 893	895	22 140	7 078	883	31 448	9 241	632	25	266
C o n s t r u c t i o n	39 542	1 017	1 846	35 522	5 520	2 976	34 603	7 121	3 541	23 818	17 211	6 733
C o n s u m e r s e r v i c e s	4 372	-549	91	4 013	-86	170	3 949	235	205	2 841	51	94
E l e c t r i c i t y , g a s	1 918	5 278	1 662	1 628	4 211	1 789	1 576	-2 918	662	1 168	-7 453	1 031
F i n a n c i a l s e r v i c e s	218 131	34 835	28 981	183 636	39 090	33 813	173 062	65 883	38 910	132 459	14 784	12 871
F o o d , b e v e r a g e s	3 623	9 421	4 601	4 465	8 843	4 259	4 281	6 527	3 106	3 117	4 433	1 844
F o o d , b e v e r a g e s , a c c o m m o d a t i o n	253	-471	46	309	-468	35	272	-421	32	212	-611	19
G a r m e n t s	192	14 118	6 502	241	19 532	8 337	251	7 082	4 868	138	895	349
H e a l t h a n d s o c i a l s e r v i c e s	5 858	3 754	1 781	8 540	6 962	2 874	8 506	10 821	3 787	6 712	6 177	2 037
H o t e l s a n d t o u r i s m	5 472	3 325	1 358	5 915	4 532	1 586	5 877	4 663	1 611	4 547	3 878	1 265
I n f o r m a t i o n a n d c o m m u n i c a t i o n s	4 784	8 917	4 284	6 024	19 147	7 026	6 056	32 494	9 896	4 747	4 424	1 564
I n t e r n e t a n d t e l e c o m m u n i c a t i o n s	1 337	24 355	9 185	1 636	30 110	10 700	1 540	20 097	7 297	870	522	315
M a n u f a c t u r i n g	8 976	-2 689	2 204	6 033	-1 957	1 748	5 744	-2 752	1 856	4 021	-3 136	985
M a n u f a c t u r i n g , e x c e p t f e r r o u s m e t a l s	3 463	-521	713	4 495	493	1 261	4 393	1 227	1 458	3 264	676	727
M a n u f a c t u r i n g , f e r r o u s m e t a l s	5 130	-201	60	5 121	-154	76	5 319	-151	83	4 122	-146	50
P e r s o n a l s e r v i c e s	4 197	3 116	1 556	4 326	2 615	1 361	4 247	4 296	1 803	3 129	4 341	1 460
R e t a i l	899	-544	37	1 013	-285	88	1 028	-310	76	655	-127	82
R e t a i l , e x c e p t f e r f u r n i t u r e	70 231	15 137	6 566	65 392	18 105	8 026	70 183	16 636	7 359	42 600	5 553	2 810
R e t a i l , f u r n i t u r e	580	71	84	897	254	197	848	367	211	670	429	193
T r a n s p o r t	20 890	-69	35	11 540	-100	15	8 388	8	28	5 723	18	17
T r a n s p o r t , e x c e p t f o r a i r t r a n s p o r t	4 637	-918	195	4 768	-799	227	4 566	-978	249	3 629	-953	141
T r a n s p o r t , a i r	1 024	-2 350	140	1 390	-2 287	131	1 189	-1 853	130	857	-1 011	67
T r a n s p o r t , r o a d	596	155	114	1 115	87	157	1 188	178	215	827	-24	98
T r a n s p o r t , r a i l	17 261	14 405	10 367	17 087	19 345	11 243	17 221	16 087	12 075	11 827	13 618	5 436
V e h i c l e s	4 639	13 892	4 837	6 921	11 492	4 416	6 751	8 545	4 064	5 282	836	733
V e h i c l e s , a c c e s s o r i e s	19 414	7 527	3 521	18 210	13 745	5 359	17 716	8 693	3 831	12 066	4 325	1 940
W h o l e s a l e	2 324	-168	355	2 966	-398	366	2 882	-76	353	2 123	-266	137
W h o l e s a l e , e x c e p t f o r f u r n i t u r e	6 949	130	387	16 763	2 195	1 441	4 182	1 384	571	991	-43	50
<b>Total</b>	<b>21 402</b>	<b>107 070</b>	<b>125 770</b>	<b>50 29</b>	<b>1 257 0</b>	<b>127 272</b>	<b>47 044</b>	<b>127 272</b>	<b>127 272</b>	<b>5 52</b>	<b>47 54</b>	<b>47 54</b>

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

Table A. 2: Companies: Taxable income and tax assessed by sector (all companies), 200 – 2009, percentage of total

Tax year	200				2007				200				2009			
	101. assessed tax as of provisional tax	Number of taxpayers	Taxable income	Tax assessed	10. assessed tax as of provisional tax	Number of taxpayers	Taxable income	Tax assessed	2.6 assessed tax as of provisional tax	Number of taxpayers	Taxable income	Tax assessed	assessed tax as of provisional tax	Number of taxpayers	Taxable income	Tax assessed
Percentage of total	21.4%		1.2%	3.6%	9.4%		1.9%	2.0%	8.1%		2.3%	2.1%	6.9%		4.5%	3.4%
Agriculture, forestry and fishing	2.1%		-6.5%	0.7%	3.0%		-4.0%	1.2%	3.2%		-3.7%	1.5%	3.7%		-11.1%	1.9%
Manufacturing	0.2%		3.4%	1.7%	0.4%		1.1%	0.8%	0.4%		-0.2%	0.5%	0.4%		0.7%	0.6%
Construction	2.0%		-0.9%	0.8%	2.8%		-0.9%	0.7%	3.0%		-0.9%	0.9%	3.3%		-2.9%	1.0%
Chemicals and allied products	0.4%		1.9%	1.9%	0.8%		1.4%	2.1%	0.8%		1.7%	2.5%	0.9%		-1.0%	1.7%
Textiles	0.3%		0.1%	0.3%	0.5%		0.1%	0.2%	0.5%		0.0%	0.2%	0.5%		0.0%	0.3%
Coal and petroleum products	0.1%		10.1%	5.5%	0.2%		10.0%	5.6%	0.2%		13.5%	7.3%	0.2%		0.0%	0.6%
Construction	6.4%		0.6%	1.7%	7.0%		2.5%	2.4%	7.3%		3.1%	2.8%	7.1%		27.6%	14.2%
Electricity, gas and water supply	0.7%		-0.3%	0.1%	0.8%		-0.0%	0.1%	0.8%		0.1%	0.2%	0.8%		0.1%	0.2%
Finance, insurance, real estate and other services	0.3%		3.2%	1.6%	0.3%		1.9%	1.4%	0.3%		-1.3%	0.5%	0.3%		-12.0%	2.2%
Food, drink and tobacco	0.6%		5.7%	4.3%	0.9%		4.0%	3.4%	0.9%		2.8%	2.4%	0.9%		7.1%	3.9%
Other, leather goods, footwear and clothing	0.0%		-0.3%	0.0%	0.1%		-0.2%	0.0%	0.1%		-0.2%	0.0%	0.1%		-1.0%	0.0%
Other services	0.0%		8.5%	6.1%	0.0%		8.8%	6.6%	0.1%		3.0%	3.8%	0.0%		1.4%	0.7%
Other services	0.9%		2.3%	1.7%	1.7%		3.1%	2.3%	1.8%		4.7%	3.0%	2.0%		9.9%	4.3%
Chemical and allied products	0.9%		2.0%	1.3%	1.2%		2.0%	1.3%	1.2%		2.0%	1.3%	1.4%		6.2%	2.7%
Other	0.8%		5.4%	4.0%	1.2%		8.7%	5.6%	1.3%		14.0%	7.8%	1.4%		7.1%	3.3%
Other	0.2%		14.6%	8.6%	0.3%		13.6%	8.5%	0.3%		8.6%	5.7%	0.3%		0.8%	0.7%
Other	1.4%		-1.6%	2.1%	1.2%		-0.9%	1.4%	1.2%		-1.2%	1.5%	1.2%		-5.0%	2.1%
Other	0.6%		-0.3%	0.7%	0.9%		0.2%	1.0%	0.9%		0.5%	1.1%	1.0%		1.1%	1.5%
Other	0.8%		-0.1%	0.1%	1.0%		-0.1%	0.1%	1.1%		-0.1%	0.1%	1.2%		-0.2%	0.1%
Other	0.7%		1.9%	1.5%	0.9%		1.2%	1.1%	0.9%		1.8%	1.4%	0.9%		7.0%	3.1%
Other	0.1%		-0.3%	0.0%	0.2%		-0.1%	0.1%	0.2%		-0.1%	0.1%	0.2%		-0.2%	0.2%
Other	11.3%		9.1%	6.1%	12.9%		8.2%	6.4%	14.8%		7.2%	5.8%	12.7%		8.9%	5.9%
Other	0.1%		0.0%	0.1%	0.2%		0.1%	0.2%	0.2%		0.2%	0.2%	0.2%		0.7%	0.4%
Other	3.4%		-0.0%	0.0%	2.3%		-0.0%	0.0%	1.8%		0.0%	0.0%	1.7%		0.0%	0.0%
Other	0.7%		-0.6%	0.2%	0.9%		-0.4%	0.2%	1.0%		-0.4%	0.2%	1.1%		-1.5%	0.3%
Other	0.2%		-1.4%	0.1%	0.3%		-1.0%	0.1%	0.3%		-0.8%	0.1%	0.3%		-1.6%	0.1%
Other	0.1%		0.1%	0.1%	0.2%		0.0%	0.2%	0.3%		0.1%	0.2%	0.2%		-0.0%	0.2%
Other	2.8%		8.7%	9.7%	3.4%		8.7%	8.9%	3.6%		6.9%	9.5%	3.5%		21.8%	11.4%
Other	0.7%		8.3%	4.5%	1.4%		5.2%	3.5%	1.4%		3.7%	3.2%	1.6%		1.3%	1.5%
Other	3.1%		4.5%	3.3%	3.6%		6.2%	4.3%	3.7%		3.7%	3.0%	3.6%		6.9%	4.1%
Other	0.4%		-0.1%	0.3%	0.6%		-0.2%	0.3%	0.6%		-0.0%	0.3%	0.6%		-0.4%	0.3%
Other	1.1%		0.1%	0.4%	3.3%		1.0%	1.1%	0.9%		0.6%	0.4%	0.3%		-0.1%	0.1%
Total	100.0		100.0	100.0	100.0		100.0	100.0	100.0		100.0	100.0	100.0		100.0	100.0

Table A . . . : Companies: Taxable income and tax assessed by sector by economic activity, 200 – 2009

Tax year	200			2007			200			2009		
	101. assessed tax as of provisional tax	Number of taxpayers	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)
<b>Economic activity</b>												
<b>Manufacturing and mining</b>												
Manufacturing	129 4	-10 790	79	15 05	- 27	1 570	15 5	- 19	1 94	12 429	- 925	91
Agriculture, forestry and fishing	1 7	24 55	9 15	1	0 110	10 700	1 540	20 097	7 297	70	522	15
Construction	05	41 94	24 405	45 772	5 47	29 177	44 47	1	4 4	22	10 9 1	91 5
Wholesale and retail trade, catering and accommodation	1 476	5 633	1 829	2 027	2 501	1 040	1 967	-373	589	1 482	429	262
Transport, storage and communications	2 794	3 116	2 027	3 953	3 015	2 692	3 864	4 058	3 228	2 884	-610	810
Electricity, gas and water	1 836	246	334	2 663	317	312	2 403	20	246	1 680	25	126
Other	466	16 831	5 893	895	22 140	7 078	883	31 448	9 241	632	25	266
	3 623	9 421	4 601	4 465	8 843	4 259	4 281	6 527	3 106	3 117	4 433	1 844
	253	-471	46	309	-468	35	272	-421	32	212	-611	19
	5 858	3 754	1 781	8 540	6 962	2 874	8 506	10 821	3 787	6 712	6 177	2 037
	4 784	8 917	4 284	6 024	19 147	7 026	6 056	32 494	9 896	4 747	4 424	1 564
	8 976	-2 689	2 204	6 033	-1 957	1 748	5 744	-2 752	1 856	4 021	-3 136	985
	3 463	-521	713	4 495	493	1 261	4 393	1 227	1 458	3 264	676	727
	580	71	84	897	254	197	848	367	211	670	429	193
	1 024	-2 350	140	1 390	-2 287	131	1 189	-1 853	130	857	-1 011	67
	596	155	114	1 115	87	157	1 188	178	215	827	-24	98
	2 324	-168	355	2 966	-398	366	2 882	-76	353	2 123	-266	137
<b>Electricity, gas and water</b>	1 91	5 27	1 2	1 2	4 211	17 9	1 57	-2 91	2	1 1	-7 45	10 1
<b>Construction</b>	9 542	1 017	1 4	5 522	5 520	2 97	4 0	7 121	541	2 1	17 211	7
<b>Wholesale and retail trade, catering and accommodation</b>	111 2 4	4 10	15 945	109 729	40 5 7	1 70	11 9	0 97	1 0	74 49	7 9 1	10
Construction	12 363	-1 534	826	14 438	-1 975	842	14 423	-2 198	1 105	10 919	-1 780	479
Electricity, gas and water	70 231	15 137	6 566	65 392	18 105	8 026	70 183	16 636	7 359	42 600	5 553	2 810
Transport, storage and communications	4 637	-918	195	4 768	-799	227	4 566	-978	249	3 629	-953	141
Other	4 639	13 892	4 837	6 921	11 492	4 416	6 751	8 545	4 064	5 282	836	733
	19 414	7 527	3 521	18 210	13 745	5 359	17 716	8 693	3 831	12 066	4 325	1 940
<b>Transport, storage and communications</b>	17 2 1	14 405	10 7	17 0 7	19 45	11 24	17 221	1 0 7	12 075	11 27	1 1	5 4

Table A . . . : Companies: Taxable income and tax assessed by sector by economic activity, 200 – 2009 (continued)

Tax year	2007			2008			2009		
	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)	Number o taxpayers	Taxable income (R million)	Tax assessed (R million)
<b>Financial intermediation, insurance, real-estate and business services</b>									
Activities other services	132 811	2 054	3 860	47 829	4 308	2 548	38 311	5 274	2 691
Finance, insurance, real-estate and other services	218 131	34 835	28 981	183 636	39 090	33 813	173 062	65 883	38 910
Other services	192	14 118	6 502	241	19 532	8 337	251	7 082	4 868
Other services	899	-544	37	1 013	-285	88	1 028	-310	76
<b>Community, social and personal services</b>	<b>40 011</b>	<b>5 211</b>	<b>100</b>	<b>0 915</b>	<b>07</b>	<b>20</b>	<b>27 700</b>	<b>9 051</b>	<b>7 000</b>
Education services	5 472	3 325	1 358	5 915	4 532	1 586	5 877	4 663	1 611
Health, other health, other services	4 372	-549	91	4 013	-86	170	3 949	235	205
Personal household services	5 130	-201	60	5 121	-154	76	5 319	-151	83
Other cultural services	4 197	3 116	1 556	4 326	2 615	1 361	4 247	4 296	1 803
Other community services	20 890	-69	35	11 540	-100	15	8 388	8	28
<b>Other</b>	<b>949</b>	<b>1 000</b>	<b>7</b>	<b>1 170</b>	<b>2 195</b>	<b>1 441</b>	<b>4 120</b>	<b>1 400</b>	<b>571</b>
<b>Total</b>	<b>21 402</b>	<b>107 070</b>	<b>107 070</b>	<b>50 290</b>	<b>125 700</b>	<b>125 700</b>	<b>47 040</b>	<b>127 272</b>	<b>127 272</b>

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

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



Table A.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2000 – 2009

Sector	2000			2007			2008			2009		
	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)
Accommodation and food services	29 653	13 530	3 851	8 521	8 894	2 547	8 175	9 549	2 691	6 581	5 950	1 639
Arts and culture	2 687	2 769	792	3 606	5 491	1 567	3 803	6 780	1 894	3 427	3 395	918
Construction	642	6 309	1 829	869	3 604	1 040	823	2 087	589	593	953	262
Retail	2 849	2 874	826	4 085	2 960	841	4 057	3 947	1 105	3 070	1 786	479
Chemicals	1 254	6 998	2 027	1 860	9 306	2 692	1 824	11 481	3 228	1 416	2 882	810
Clothing	618	1 054	331	926	1 072	312	839	885	246	633	472	126
Coal	226	20 160	5 893	471	24 308	7 078	450	32 806	9 241	351	951	266
Construction	9 068	6 407	1 846	10 302	10 510	2 976	10 493	12 609	3 540	8 311	21 894	6 733
Electricity, gas and water supply	1 183	328	91	1 320	613	170	1 344	757	205	1 011	370	94
Finance and insurance	581	5 740	1 662	626	6 188	1 789	620	2 363	662	512	3 625	1 031
Food and beverage	67 588	99 770	28 972	64 671	116 598	33 810	63 326	136 558	38 901	48 392	46 350	12 871
Food, drink and tobacco	1 138	15 870	4 601	1 556	14 696	4 259	1 480	10 863	3 106	1 174	6 602	1 844
Health	91	159	46	123	123	35	118	114	32	91	72	19
Hotel and catering	69	20 899	6 164	81	27 235	8 023	94	15 756	4 548	57	1 185	320
Information and communication	2 663	6 165	1 781	3 969	9 982	2 874	4 034	13 421	3 786	3 401	7 359	2 037
Manufacturing	2 747	4 716	1 358	2 966	5 547	1 586	2 918	5 751	1 611	2 533	4 615	1 265
Other services	2 195	14 789	4 284	3 040	24 284	7 026	3 206	35 260	9 896	2 533	5 654	1 564
Retail	393	31 376	9 125	445	37 072	10 697	401	25 464	7 297	236	1 121	315
Retail	3 076	7 633	2 204	2 427	6 060	1 748	2 327	6 608	1 851	1 740	3 558	984
Retail	1 258	2 464	710	1 686	4 389	1 261	1 661	5 165	1 458	1 350	2 645	727
Personal services	1 209	219	60	1 422	299	76	1 516	329	83	1 264	222	50
Personal services	1 100	5 372	1 556	1 227	4 713	1 361	1 198	6 281	1 803	978	5 239	1 460
Retail	233	130	37	308	306	88	311	270	76	255	297	82
Retail	19 915	22 833	6 565	23 305	28 074	8 025	24 662	26 331	7 355	16 725	10 445	2 809
Retail	267	293	84	399	686	197	388	753	211	323	692	193
Retail	7 571	118	35	1 557	52	15	1 258	97	28	315	59	17
Retail	1 735	708	195	1 917	856	227	1 860	950	249	1 573	581	141
Retail	299	502	140	483	486	131	449	501	130	360	253	67
Retail	197	388	114	343	537	157	400	754	215	291	359	98
Retail	4 724	35 773	10 367	4 900	38 854	11 243	4 939	42 164	12 075	4 088	19 530	5 436
Retail	2 052	16 702	4 833	3 228	15 284	4 416	2 974	14 453	4 064	2 376	2 685	733
Retail	6 621	12 164	3 520	6 591	18 482	5 355	6 607	13 401	3 825	5 188	7 013	1 936
Retail	810	1 232	355	1 135	1 293	366	1 090	1 269	353	815	517	137
Retail	2 171	1 221	372	6 046	4 955	1 414	2 037	2 016	565	258	173	49
<b>Total</b>	<b>17</b>	<b>7</b>	<b>10 2</b>	<b>1 411</b>	<b>4 10</b>	<b>125 401</b>	<b>1 1</b>	<b>2 447 792</b>	<b>12 917</b>	<b>122 221</b>	<b>1 9 504</b>	<b>47 510</b>

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

Table A . . 5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 200 – 2009

Sector	2007			2008			2009		
	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 e c e s other services	29 482	-11 476	0	8 858	-4 586	0	7 665	-4 275	0
A r c u l t u r e , o r e s t r y s h	8 320	-13 560	0	9 305	-14 317	3	9 055	-15 398	0
r c s , c e r m c , l s s , c e m e t s m i l r o u c t s	594	-676	0	876	-1 103	0	852	-2 460	0
C t e r c o m m o t o	5 630	-4 408	0	7 027	-4 935	1	7 083	-6 145	0
C h e m c i s c h e m c i , r u e r l s t c r o u c t s	1 180	-3 882	0	1 598	-6 291	0	1 182	-7 423	0
C l o t h o o t e r	795	-808	3	1 121	-755	0	1 078	-864	0
C o l e t r o l e u m r o u c t s	161	-3 329	0	279	-2 168	0	271	-1 359	0
C o s t r u c t o	10 348	-5 390	1	11 392	-4 990	0	11 402	-5 487	0
u c t o l s e r v c e s	1 688	-877	0	1 802	-699	0	1 712	-522	0
l e c t r i c i t y , s e r	730	-463	0	654	-1 977	0	612	-5 281	0
F c , s u r c e , r e l e s t l e u s e s s e r v c e s	78 967	-64 935	3	66 963	-77 509	2	63 595	-70 674	3
F o o , r o c c o	1 725	-6 449	0	2 078	-5 853	0	1 932	-4 336	0
e t h e r , l e t h e r o o s u r e c l . o o t e r c l o t h	116	-630	0	144	-591	0	116	-535	0
o t e r m s u r c e	74	-6 781	338	96	-7 703	314	92	-8 674	320
c h e r y r e l e t e m s	2 486	-2 411	0	3 443	-3 020	0	3 210	-2 600	1
e c l i , e t l o t h e r h e l t h v e t e r i n e r v c e s	1 735	-1 391	0	1 776	-1 015	0	1 772	-1 088	0
e t l	2 005	-5 872	0	2 343	-5 137	0	2 164	-2 766	0
u r r y	468	-7 021	60	547	-6 963	3	466	-5 367	0
t h e r m u c t u r u s t r e s	3 570	-10 322	0	2 545	-8 017	0	2 368	-9 360	5
P e r , r t u l i s h	1 581	-2 985	0	1 974	-3 896	0	1 883	-3 938	0
P e r s o l h o u s e h o l s e r v c e s	2 221	-420	0	2 564	-454	0	2 634	-480	0
e c r e t o c u l t u r l s e r v c e s	2 010	-2 257	0	2 231	-2 098	0	2 130	-1 985	0
e s e r c h s c e t c s t u t e s	303	-674	0	355	-591	0	320	-580	0
e t l t r e	22 943	-7 696	0	20 768	-9 970	1	22 772	-9 695	5
c e t c o t c l s m l r e u m e t	225	-222	0	361	-433	0	334	-386	0
o c l r e l e c o m m u l y s e r v c e s	509	-187	0	355	-152	0	251	-89	0
e c l s e r e r s e r v c e s	2 060	-1 627	0	2 258	-1 655	0	2 064	-1 928	0
T e l e t e s	486	-2 852	0	689	-2 772	0	589	-2 354	0
T r s o r t e u m e t	257	-232	0	486	-449	0	477	-576	0
T r s o r t , s t o r e c o m m u c t o s	6 141	-21 368	0	6 020	-19 509	0	5 859	-26 077	0
V e h i c l e s , r t s a c c e s s o r e s	1 904	-2 811	0	2 825	-3 792	0	2 851	-5 909	0
h o l e s l e t r e	6 660	-4 637	0	5 685	-4 737	0	5 244	-4 709	0
o o , o o r o u c t s u r l u r e	1 073	-1 401	0	1 442	-1 691	0	1 415	-1 344	0
t h e r <sup>1</sup>	1 266	-1 091	2	6 096	-2 760	1	769	-632	1
<b>Total</b>	<b>199 71</b>	<b>-201 14</b>	<b>40</b>	<b>17 95</b>	<b>-212 5 7</b>	<b>25</b>	<b>1 584</b>	<b>-215 297</b>	<b>5</b>
				<b>17 95</b>	<b>-212 5 7</b>	<b>25</b>	<b>1 584</b>	<b>-215 297</b>	<b>5</b>
							<b>129 9</b>	<b>-1071 1</b>	<b>2</b>

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

Table A . . . : Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 200 – 2009

Tax year	Sector	2009		2008		2007		2006		2005		2004		2003		2002		2001		2000	
		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)	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)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
	A e c e s	73 676	8	30 450	1	22 471	0	10 670	0												
	A r c u l t u r e , a g r i c u l t u r e	1 957	0	2 147	0	2 507	0	1 707	0												
	C o n s t r u c t i o n	3 884	0	3 326	0	3 283	0	1 914	0												
	C h e m i c a l i n d u s t r y	360	0	495	0	483	0	286	0												
	C l o t h i n g	423	0	616	0	486	0	219	0												
	C o m m e r c i a l	79	0	145	0	162	0	79	0												
	C o n s t r u c t i o n	20 126	0	13 828	0	12 708	1	6 137	0												
	E d u c a t i o n	1 501	0	891	0	893	0	497	0												
	E l e c t r i c i t y , g a s	607	0	348	0	344	0	168	0												
	F i n a n c i a l	71 576	7	52 002	1	46 141	6	31 581	0												
	F o o d , b e v e r a g e s	760	0	831	0	869	0	491	0												
	H o u s e h o l d e r s	46	0	42	0	38	0	20	0												
	I n f o r m a t i o n a n d c o m m u n i c a t i o n	49	0	64	0	65	0	31	0												
	Le i s u r e	709	0	1 128	0	1 262	0	640	0												
	M a n u f a c t u r i n g	990	1	1 173	0	1 187	0	651	0												
	R e t a i l	584	0	641	0	686	0	343	0												
	T r a v e l	476	0	644	0	673	0	362	0												
	U t i l i t y	2 330	0	1 061	0	1 049	0	500	0												
	W h o l e s a l e	624	3	835	0	849	0	411	0												
	P e r s o n a l s e r v i c e s	1 700	0	1 135	0	1 169	0	618	0												
	R e c r e a t i o n , c u l t u r e	1 087	0	868	0	919	0	510	0												
	R e s t a u r a n t s	363	0	350	0	397	0	157	0												
	T r a n s p o r t	27 373	1	21 319	1	22 749	0	12 246	0												
	W a t e r , e l e c t r i c i t y	88	0	137	0	126	0	72	0												
	W h o l e s a l e	12 810	0	9 628	0	6 879	0	5 248	0												
	R e t a i l	842	0	593	0	642	0	331	0												
	T e l e c o m m u n i c a t i o n	239	0	218	0	151	0	79	0												
	T r a n s p o r t	142	0	286	0	311	0	154	0												
	T r a n s p o r t	6 396	0	6 167	1	6 423	0	2 947	0												
	V e h i c l e s	683	4	868	0	926	0	483	0												
	W h o l e s a l e	6 133	1	5 934	4	5 865	7	2 839	4												
	W h o l e s a l e	441	0	389	0	377	0	215	0												
	W h o l e s a l e	3 512	13	4 621	26	4 621	5	541	1												
	<b>Total</b>	<b>242 0</b>	<b>7</b>	<b>1 4</b>	<b>2</b>	<b>144 75</b>	<b>19</b>	<b>19</b>	<b>1</b>												

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

Table A .4.1: Companies: Number o taxpayers with assessed losses and pro its by sector, 200 – 2009

Tax year	2007			2008			2009		
	101. assessed tax as of provisional	Assessed losses	Assessed pro its	Assessed losses	Assessed pro its	Assessed losses	Assessed pro its	Assessed losses	Assessed pro its
A ces other services	103 158	29 653	132 811	39 308	8 521	47 829	8 175	16 506	6 581
A r culture, oresty sh	10 277	2 687	12 964	11 452	3 606	15 058	3 803	9 002	3 427
r c s, cer mc, l ss, ceme t sm l r ro ucis	834	642	1 476	1 158	869	2 027	823	889	593
C ler ccommo to	9 514	2 849	12 363	10 353	4 085	14 438	4 057	7 849	3 070
Chemc ls chemc l, ru er l stc ro ucis	1 540	1 254	2 794	2 093	1 860	3 953	1 824	1 468	1 416
Cloth oot er	1 218	618	1 836	1 737	926	2 663	839	1 047	633
Co l etroleum ro ucis	240	226	466	424	471	895	450	281	351
Co structo	30 474	9 068	39 542	25 220	10 302	35 522	10 493	15 507	8 311
uc to l services	3 189	1 183	4 372	2 693	1 320	4 013	1 344	1 830	1 011
lectrc ty, s ter	1 337	581	1 918	1 002	626	1 628	620	656	512
F c , sur ce, re l est te us ess services	150 543	67 588	218 131	118 965	64 671	183 636	63 326	84 067	48 392
Foo , r lo cco	2 485	1 138	3 623	2 909	1 556	4 465	1 480	1 943	1 174
e ther, le ther oo s ur e ci, oot er cloth	162	91	253	186	123	309	118	121	91
o term sur ce	123	69	192	160	81	241	94	81	57
ch ery rel te tems	3 195	2 663	5 858	4 571	3 969	8 540	4 034	3 311	3 401
e c l, e t l other he lth veler ty services	2 725	2 747	5 472	2 949	2 966	5 915	2 918	2 014	2 533
et l	2 589	2 195	4 784	2 984	3 040	6 024	3 206	2 214	2 533
u ry	944	393	1 337	1 191	445	1 636	401	634	236
ther m u ctur ustres	5 900	3 076	8 976	3 606	2 427	6 033	2 327	2 281	1 740
P er, r t ul sh	2 205	1 258	3 463	2 809	1 686	4 495	1 661	1 914	1 350
Perso l household services	3 921	1 209	5 130	3 699	1 422	5 121	1 516	2 858	1 264
ecre to cultur l services	3 097	1 100	4 197	3 099	1 227	4 326	1 198	2 151	978
ese rch sec t c stitutes	666	233	899	705	308	1 013	311	400	255
et l t r e	50 316	19 915	70 231	42 087	23 305	65 392	24 662	25 875	16 725
ce t c o t c l sm l re u me t	313	267	580	498	399	897	388	347	323
oc l rel te commu ly services	13 319	7 571	20 890	9 983	1 557	11 540	1 258	5 408	315
ec l se re r services	2 902	1 735	4 637	2 851	1 917	4 768	1 860	2 056	1 573
Te tles	725	299	1 024	907	483	1 390	449	497	360
Tr s ort e u me t	399	197	596	772	343	1 115	400	536	291
Tr s ort, stor e commu c to s	12 537	4 724	17 261	12 187	4 900	17 087	4 939	7 739	4 088
Veh cles, rts ccessores	2 587	2 052	4 639	3 693	3 228	6 921	2 974	2 906	2 376
holes le tr e	12 793	6 621	19 414	11 619	6 591	18 210	6 607	6 878	5 188
oo , oo ro ucis ur ture	1 514	810	2 324	1 831	1 135	2 966	1 090	1 308	815
ther <sup>1</sup>	4 778	2 171	6 949	10 717	6 046	16 763	2 037	733	258
<b>Total</b>	<b>442 519</b>	<b>17</b>	<b>21 402</b>	<b>40 41</b>	<b>1 411</b>	<b>50 29</b>	<b>11 52</b>	<b>21 07</b>	<b>122 221</b>
									<b>5 52</b>

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

Table A. 4.2: Companies: Number of taxpayers with assessed losses and pro its by sector, 200 - 2009 percentage of total

Tax year	2007			2008			2009		
	Assessed losses	Assessed pro its	Total	Assessed losses	Assessed pro its	Total	Assessed losses	Assessed pro its	Total
A e ces other serv ces	23.3%	16.6%	39.9%	11.5%	5.1%	16.7%	9.7%	5.1%	14.7%
A r culture, oresty sh	2.2%	1.5%	3.8%	3.4%	2.2%	5.5%	3.7%	2.4%	6.1%
r c s, er mc, l s, ceme t sm l r ro ucts	0.2%	0.4%	0.5%	0.3%	0.5%	0.9%	0.4%	0.5%	0.9%
C ter ccommo to	2.1%	1.6%	3.7%	3.0%	2.5%	5.5%	3.3%	2.5%	5.8%
Chem c ls chem c l, ru er l stc ro ucts	0.3%	0.7%	1.0%	0.6%	1.1%	1.7%	0.7%	1.1%	1.8%
Cloth oot e r	0.3%	0.3%	0.6%	0.5%	0.6%	1.1%	0.5%	0.5%	1.0%
Co l etroleum ro ucts	0.1%	0.1%	0.2%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%
Co structo uc to l serv ces	6.9%	5.1%	12.0%	7.4%	6.2%	13.6%	7.7%	6.5%	14.2%
lectrcly, s ter	0.7%	0.7%	1.4%	0.8%	0.8%	1.6%	0.8%	0.8%	1.7%
F c , sur ce, re l est te us ess serv ces	0.3%	0.3%	0.6%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Foo , r to cco	34.0%	37.8%	71.8%	34.9%	38.9%	73.8%	35.2%	39.2%	74.4%
e ther, le ther oo s ur e cl, oot e r cloth	0.0%	0.1%	0.1%	0.9%	0.9%	1.8%	0.9%	0.9%	1.8%
o term sur ce	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
ch ery rel te tems	0.7%	1.5%	2.2%	1.3%	2.4%	3.7%	1.4%	2.5%	3.9%
e cl, e t l other he lth veler ry serv ces	0.6%	1.5%	2.2%	0.9%	1.8%	2.6%	1.0%	1.8%	2.8%
et l	0.6%	1.2%	1.8%	0.9%	1.8%	2.7%	0.9%	2.0%	2.9%
u ry	0.2%	0.2%	0.4%	0.3%	0.3%	0.6%	0.4%	0.2%	0.6%
ther m u ctur ustres	1.3%	1.7%	3.1%	1.1%	1.5%	2.5%	1.1%	1.4%	2.5%
P er, r t ul sh	0.5%	0.7%	1.2%	0.8%	1.0%	1.8%	0.9%	1.0%	1.9%
Perso l household serv ces	0.9%	0.7%	1.6%	1.1%	0.9%	1.9%	1.2%	0.9%	2.2%
ecre to cultur l serv ces	0.7%	0.6%	1.3%	0.9%	0.7%	1.6%	1.0%	0.7%	1.7%
ese rich sce t c st l tles	0.2%	0.1%	0.3%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%
et l r e	11.4%	11.1%	22.5%	12.4%	14.0%	26.4%	14.6%	15.3%	29.9%
et co t c l sm l re u me t	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	0.1%	0.2%	0.4%
oc l rel te commu ly serv ces	3.0%	4.2%	7.2%	2.9%	0.9%	3.9%	2.3%	0.8%	3.1%
ec lse re r serv ces	0.7%	1.0%	1.6%	0.8%	1.2%	2.0%	0.9%	1.2%	2.0%
Te tles	0.2%	0.2%	0.3%	0.3%	0.3%	0.6%	0.2%	0.3%	0.5%
Tr s o t e u me t	0.1%	0.1%	0.2%	0.2%	0.2%	0.4%	0.3%	0.2%	0.5%
Tr s ont, stor e commu c to s	2.8%	2.6%	5.5%	3.6%	2.9%	6.5%	3.9%	3.1%	7.0%
Veh cles, rts ccessores	0.6%	1.1%	1.7%	1.1%	1.9%	3.0%	1.2%	1.8%	3.1%
holes le tr e	2.9%	3.7%	6.6%	3.4%	4.0%	7.4%	3.6%	4.1%	7.7%
oo , oo ro ucts ur lure	0.3%	0.5%	0.8%	0.5%	0.7%	1.2%	0.6%	0.7%	1.2%
ther	1.1%	1.2%	2.3%	3.1%	3.6%	6.8%	0.7%	1.3%	1.9%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A .4. : Companies: Number with assessed losses and pro its by sector, 200 – 2009 percentage o sector total

Tax year	200			2007			2008			2009		
	Assessed losses	Assessed pro its	Total	Assessed losses	Assessed pro its	Total	Assessed losses	Assessed pro its	Total	Assessed losses	Assessed pro its	Total
A e ces	77.7%	22.3%	100.0%	82.2%	17.8%	100.0%	78.7%	21.3%	100.0%	71.5%	28.5%	100.0%
A r culture, oresty sh	79.3%	20.7%	100.0%	76.1%	23.9%	100.0%	75.2%	24.8%	100.0%	72.4%	27.6%	100.0%
r c s, er mc, l ss, ceme t sm l r ro ucts	56.5%	43.5%	100.0%	57.1%	42.9%	100.0%	58.2%	41.8%	100.0%	60.0%	40.0%	100.0%
C ter ccommo to	77.0%	23.0%	100.0%	71.7%	28.3%	100.0%	71.9%	28.1%	100.0%	71.9%	28.1%	100.0%
Chem c ls chem c l i, ru er l stc ro ucts	55.1%	44.9%	100.0%	52.9%	47.1%	100.0%	52.8%	47.2%	100.0%	50.9%	49.1%	100.0%
Cloth oot e r	66.3%	33.7%	100.0%	65.2%	34.8%	100.0%	65.1%	34.9%	100.0%	62.3%	37.7%	100.0%
Co l etroleum ro ucts	51.5%	48.5%	100.0%	47.4%	52.6%	100.0%	49.0%	51.0%	100.0%	44.5%	55.5%	100.0%
Co structo uc to l services	77.1%	22.9%	100.0%	71.0%	29.0%	100.0%	69.7%	30.3%	100.0%	65.1%	34.9%	100.0%
lectrcly, s ter	72.9%	27.1%	100.0%	67.1%	32.9%	100.0%	66.0%	34.0%	100.0%	64.4%	35.6%	100.0%
F c , sur ce, re l est te us ess services	69.7%	30.3%	100.0%	61.5%	38.5%	100.0%	60.7%	39.3%	100.0%	56.2%	43.8%	100.0%
Foo , r to cco	69.0%	31.0%	100.0%	64.8%	35.2%	100.0%	63.5%	36.6%	100.0%	63.5%	36.5%	100.0%
e ther, le ther oo s ur e d, oot e r cloth	68.6%	31.4%	100.0%	65.2%	34.8%	100.0%	65.4%	34.6%	100.0%	62.3%	37.7%	100.0%
o term sur ce	64.0%	36.0%	100.0%	60.2%	39.8%	100.0%	56.6%	43.4%	100.0%	57.1%	42.9%	100.0%
ch ery rel te items	64.1%	35.9%	100.0%	66.4%	33.6%	100.0%	62.5%	37.5%	100.0%	58.7%	41.3%	100.0%
e c l, e t l other he lth veter ry services	54.5%	45.5%	100.0%	53.5%	46.5%	100.0%	52.6%	47.4%	100.0%	49.3%	50.7%	100.0%
et l	49.8%	50.2%	100.0%	49.9%	50.1%	100.0%	50.3%	49.7%	100.0%	44.3%	55.7%	100.0%
u ry	54.1%	45.9%	100.0%	49.5%	50.5%	100.0%	47.1%	52.9%	100.0%	46.6%	53.4%	100.0%
ther m u ctur ustres	70.6%	29.4%	100.0%	72.8%	27.2%	100.0%	74.0%	26.0%	100.0%	72.9%	27.1%	100.0%
P er, r t ulsh	65.7%	34.3%	100.0%	59.8%	40.2%	100.0%	59.5%	40.5%	100.0%	56.7%	43.3%	100.0%
Perso l household services	63.7%	36.3%	100.0%	62.5%	37.5%	100.0%	62.2%	37.8%	100.0%	58.6%	41.4%	100.0%
ecre to cultur l services	76.4%	23.6%	100.0%	72.2%	27.8%	100.0%	71.5%	28.5%	100.0%	69.3%	30.7%	100.0%
ese rich sce t c sttutes	73.8%	26.2%	100.0%	71.6%	28.4%	100.0%	71.8%	28.2%	100.0%	68.7%	31.3%	100.0%
et ltr e	74.1%	25.9%	100.0%	69.6%	30.4%	100.0%	69.7%	30.3%	100.0%	61.1%	38.9%	100.0%
et c o t c l sm l re u me t	71.6%	28.4%	100.0%	64.4%	35.6%	100.0%	64.9%	35.1%	100.0%	60.7%	39.3%	100.0%
oc l rel te commu ty services	54.0%	46.0%	100.0%	55.5%	44.5%	100.0%	54.2%	45.8%	100.0%	51.8%	48.2%	100.0%
ec lse re r services	63.8%	36.2%	100.0%	86.5%	13.5%	100.0%	85.0%	15.0%	100.0%	94.5%	5.5%	100.0%
Te tles	62.6%	37.4%	100.0%	59.8%	40.2%	100.0%	59.3%	40.7%	100.0%	56.7%	43.3%	100.0%
Tr s ort e u me t	70.8%	29.2%	100.0%	65.3%	34.7%	100.0%	62.2%	37.8%	100.0%	58.0%	42.0%	100.0%
Tr s ont, stor e commu c to s	66.9%	33.1%	100.0%	69.2%	30.8%	100.0%	66.3%	33.7%	100.0%	64.8%	35.2%	100.0%
Veh cles, rts ccessores	72.6%	27.4%	100.0%	71.3%	28.7%	100.0%	71.3%	28.7%	100.0%	65.4%	34.6%	100.0%
holes le tr e	55.8%	44.2%	100.0%	53.4%	46.6%	100.0%	55.9%	44.1%	100.0%	55.0%	45.0%	100.0%
oo , oo ro ucts ur ture	65.9%	34.1%	100.0%	63.8%	36.2%	100.0%	62.7%	37.3%	100.0%	57.0%	43.0%	100.0%
ther	65.1%	34.9%	100.0%	61.7%	38.3%	100.0%	62.2%	37.8%	100.0%	61.6%	38.4%	100.0%
ther	66.8%	31.2%	100.0%	63.9%	36.1%	100.0%	51.3%	48.7%	100.0%	74.0%	26.0%	100.0%
<b>Total</b>	<b>71.2</b>	<b>2 .</b>	<b>100.0</b>	<b>7.2</b>	<b>2.</b>	<b>100.0</b>	<b>5.</b>	<b>4.2</b>	<b>100.0</b>	<b>.</b>	<b>4</b>	<b>100.0</b>

**Table A .5.1: Companies: Tax assessed by main industrial sector and taxable income group, 200**

Taxable income group (R million)	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services		
A 0	0	60	3	1	0	0	0	341	0	2	40
0	0	0	3	0	0	6	0	15	1	13	7
C 1 to 100 000	9	1	41	29	2	120	15	424	34	6	2
100 001 to 250 000	18	2	88	51	4	206	24	690	45	7	11
250 001 to 500 000	28	4	155	75	5	297	38	883	68	9	15 2
500 001 to 750 000	20	3	148	67	4	252	30	654	57	11	1 245
750 001 to 1 000 000	16	4	131	55	5	210	30	537	40	5	10
1 000 001 to 2 500 000	94	15	633	248	15	846	117	1 992	146	27	41
2 500 001 to 5 000 000	82	25	754	226	6	736	137	1 893	95	29	9
5 000 001 to 7 500 000	34	28	553	115	9	538	106	1 111	86	7	25 9
7 500 001 to 10 000 000	33	11	390	110	9	397	88	824	71	8	19 2
10 000 001 to 25 000 000	113	97	1 525	324	20	1 197	345	2 810	271	47	749
25 000 001 to 50 000 000	104	69	1 599	185	20	964	371	2 302	269	11	5 7
50 000 001 to 75 000 000	38	71	812	34	34	693	207	1 550	340	19	7
75 000 001 to 100 000 000	50	51	540	46	70	411	175	897	101	186	2 41
100 000 001 to 200 000 000	248	248	1 240	213	45	1 143	368	3 146	263	186	52
200 000 001	153	8 496	15 788	68	1 479	7 929	8 314	19 313	1 214	7	2 754
<b>Total</b>	<b>79</b>	<b>91 5</b>	<b>24 405</b>	<b>1 4</b>	<b>1 2</b>	<b>15 945</b>	<b>10 7</b>	<b>9 0</b>	<b>100</b>	<b>7</b>	<b>107 070</b>

1. Includes the following sectors (as per S S source code) ricks, ceramic, glass, cement and similar products chemicals and chemical, rubber and plastic products clothing and footwear  
 Food, drink and tobacco Leather, leather goods and fur Machinery and related items Metal aper, printing and publishing Textiles Transport e uipment ehicles, parts and accessories  
 furniture and ther manufacturing industries. ool and petroleum products ood, wood products and

Table A .5.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 200 percentage o total

Sector	200 101. assessed tax as of provisional tax										Total tax assessed
	Primary sector		Secondary sector			Tertiary sector			Other	Total	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services			Community, social and personal services
C 1 to 100 000	1.3%	0.1%	6.0%	0.3%	4.3%	17.6%	2.3%	62.2%	5.0%	0.8%	100.0
100 001 to 250 000	1.6%	0.2%	7.8%	0.4%	4.5%	18.1%	2.1%	60.7%	4.0%	0.6%	100.0
250 001 to 500 000	1.8%	0.3%	9.9%	0.3%	4.8%	19.0%	2.4%	56.5%	4.4%	0.6%	100.0
F 500 001 to 750 000	1.6%	0.2%	11.9%	0.3%	5.3%	20.2%	2.4%	52.6%	4.6%	0.9%	100.0
750 001 to 1 000 000	1.6%	0.4%	12.7%	0.4%	5.3%	20.3%	2.9%	52.0%	3.9%	0.5%	100.0
I 1 000 001 to 2 500 000	2.3%	0.4%	15.3%	0.4%	6.0%	20.5%	2.8%	48.2%	3.5%	0.6%	100.0
2 500 001 to 5 000 000	2.0%	0.6%	18.9%	0.2%	5.7%	18.5%	3.4%	47.5%	2.4%	0.7%	100.0
5 000 001 to 7 500 000	1.3%	1.1%	21.4%	0.4%	4.4%	20.8%	4.1%	42.9%	3.3%	0.3%	100.0
7 500 001 to 10 000 000	1.7%	0.6%	20.2%	0.0%	5.7%	20.6%	4.6%	42.6%	3.7%	0.4%	100.0
10 000 001 to 25 000 000	1.7%	1.4%	22.6%	0.3%	4.8%	17.7%	5.1%	41.6%	4.0%	0.7%	100.0
25 000 001 to 50 000 000	1.8%	1.2%	27.2%	0.0%	3.1%	16.4%	6.3%	39.2%	4.6%	0.2%	100.0
N 50 000 001 to 75 000 000	1.0%	1.9%	21.6%	0.0%	0.9%	18.4%	5.5%	41.2%	9.0%	0.5%	100.0
75 000 001 to 100 000 000	2.1%	2.2%	23.1%	3.0%	2.0%	17.6%	7.5%	38.3%	4.3%	0.0%	100.0
P 100 000 001 to 200 000 000	0.0%	3.6%	18.1%	0.7%	3.1%	16.7%	5.4%	45.9%	3.8%	2.7%	100.0
200 000 001	0.2%	13.5%	25.2%	2.4%	0.1%	12.6%	13.2%	30.8%	1.9%	0.0%	100.0
<b>Total</b>	<b>0.7</b>	<b>1.1</b>	<b>22.1</b>	<b>1.7</b>	<b>14.9</b>	<b>9.7</b>	<b>2.9</b>	<b>0.4</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Percentage by sector</b>											
C 1 to 100 000	1.2%	0.0%	0.2%	0.1%	1.6%	0.8%	0.1%	1.1%	1.1%	1.5%	0.
100 001 to 250 000	2.3%	0.0%	0.4%	0.2%	2.8%	1.3%	0.2%	1.8%	1.4%	1.9%	1.1
250 001 to 500 000	3.6%	0.0%	0.6%	0.3%	4.1%	1.9%	0.4%	2.2%	2.2%	2.4%	1.5
F 500 001 to 750 000	2.6%	0.0%	0.6%	0.2%	3.6%	1.6%	0.3%	1.7%	1.8%	2.8%	1.2
750 001 to 1 000 000	2.1%	0.0%	0.5%	0.3%	3.0%	1.3%	0.3%	1.4%	1.3%	1.3%	1.0
I 1 000 001 to 2 500 000	11.8%	0.2%	2.6%	0.9%	13.4%	5.3%	1.1%	5.1%	4.7%	6.9%	.9
2 500 001 to 5 000 000	10.3%	0.3%	3.1%	0.4%	12.2%	4.6%	1.3%	4.8%	3.1%	7.5%	.7
5 000 001 to 7 500 000	4.3%	0.3%	2.3%	0.6%	6.2%	3.4%	1.0%	2.8%	2.8%	1.9%	2.4
7 500 001 to 10 000 000	4.1%	0.1%	1.6%	0.0%	5.9%	2.5%	0.9%	2.1%	2.3%	2.1%	1.
10 000 001 to 25 000 000	14.2%	1.1%	6.2%	1.2%	17.6%	7.5%	3.3%	7.1%	8.8%	12.2%	.
25 000 001 to 50 000 000	13.1%	0.7%	6.6%	0.0%	10.0%	6.0%	3.6%	5.8%	8.7%	2.8%	5.5
N 50 000 001 to 75 000 000	4.8%	0.8%	3.3%	0.0%	1.8%	4.3%	2.0%	3.9%	11.0%	4.8%	.5
75 000 001 to 100 000 000	6.3%	0.6%	2.2%	4.2%	2.5%	2.6%	1.7%	2.3%	3.2%	0.0%	2.2
P 100 000 001 to 200 000 000	0.0%	2.7%	5.1%	2.7%	11.5%	7.2%	3.6%	8.0%	8.5%	48.2%	.4
200 000 001	19.3%	92.5%	64.7%	89.0%	3.7%	49.7%	80.2%	49.0%	39.2%	0.0%	5 .
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



**Table A .5. : Companies: Number o taxpayers by main industrial sector and taxable income group, 200**

Sector	200 101. assessed tax as of provisional tax										Total number o taxpayers
	Primary sector			Secondary sector			Tertiary sector				
Tax year	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number o taxpayers
<b>Taxable income group (Number o taxpayers)</b>											
A 0	8 320	468	16 254	730	10 348	39 197	6 141	108 826	8 163	1 266	199 71
0	1 957	476	7 065	607	20 126	38 915	6 396	145 664	18 088	3 512	242 0
C 1 to 100 000	1 347	125	6 163	319	5 250	18 897	2 705	58 091	10 849	1 738	105 4 4
100 001 to 250 000	472	55	2 373	107	1 422	5 344	681	16 233	1 127	158	27 972
250 001 to 500 000	315	46	1 625	57	838	3 144	406	9 020	715	92	1 25
F 500 001 to 750 000	119	15	846	24	379	1 426	169	3 733	334	58	7 10
750 001 to 1 000 000	67	15	526	18	217	836	121	2 127	163	20	4 110
1 000 001 to 2 500 000	207	33	1 354	35	531	1 865	266	4 405	329	60	9 0 5
2 500 001 to 5 000 000	83	22	737	6	216	721	131	1 861	97	22	9
5 000 001 to 7 500 000	20	17	312	5	66	302	59	622	49	4	1 45
7 500 001 to 10 000 000	13	6	157	43	43	158	34	325	28	3	7 7
10 000 001 to 25 000 000	28	19	341	4	76	265	79	626	57	10	1 505
25 000 001 to 50 000 000	11	7	155	20	20	97	36	223	26	1	57
50 000 001 to 75 000 000	2	4	45	2	2	38	12	88	19	1	211
75 000 001 to 100 000 000	2	2	22	3	2	17	7	36	4	4	95
100 000 001 to 200 000 000	1	6	31	1	5	28	8	73	6	4	1 2
200 000 001	1	21	47	2	1	34	10	80	7	7	20
<b>Total</b>	<b>129 4</b>	<b>1 7</b>	<b>05</b>	<b>1 91</b>	<b>9 542</b>	<b>111 2 4</b>	<b>17 2 1</b>	<b>520</b>	<b>40 0 1</b>	<b>949</b>	<b>21 402</b>
Tot l 0 t le come	8 320	468	16 254	730	10 348	39 197	6 141	108 826	8 163	1 266	199 713
Tot l 0 t le come	1 957	476	7 065	607	20 126	38 915	6 396	145 664	18 088	3 512	242 806
Tot l 0 t le come	2 687	393	14 734	581	9 068	33 172	4 724	97 543	13 810	2 171	178 883
<b>Total</b>	<b>129 4</b>	<b>1 7</b>	<b>05</b>	<b>1 91</b>	<b>9 542</b>	<b>111 2 4</b>	<b>17 2 1</b>	<b>520</b>	<b>40 0 1</b>	<b>949</b>	<b>21 402</b>
<b>Percentage</b>											
Tot l 0 t le come	64.2%	35.0%	42.7%	38.1%	26.2%	35.2%	35.6%	30.9%	20.4%	18.2%	32.1%
Tot l 0 t le come	15.1%	35.6%	18.6%	31.6%	50.9%	35.0%	37.1%	41.4%	45.2%	50.5%	39.1%
Tot l 0 t le come	20.7%	29.4%	38.7%	30.3%	22.9%	29.8%	27.4%	27.7%	34.5%	31.2%	28.8%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

1. Includes the following sectors (as per S S source code) ricks, ceramic, glass, cement and similar products chemicals and chemical, rubber and plastic products lothing and footwear Food, drink and tobacco Leather, leather goods and fur Machinery and related items Metal aper, printing and publishing Textiles Transport e ipment ehicles, parts and accessories ood, wood products and furniture and ther manufacturing industries.

Table A .5.4: Companies: Number by main industrial sector and taxable income group, 200 percentage o total

Sector	200 101. assessed tax as of provisional tax										Total number o taxpayers
	Primary sector			Secondary sector			Tertiary sector				
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number o taxpayers
A 0	4.2%	0.2%	8.1%	0.4%	5.2%	19.6%	3.1%	54.5%	4.1%	0.6%	100.0
0	0.8%	0.2%	2.9%	0.2%	8.3%	16.0%	2.6%	60.0%	7.4%	1.4%	100.0
C 1 to 100 000	1.3%	0.1%	5.8%	0.3%	5.0%	17.9%	2.6%	55.1%	10.3%	1.6%	100.0
100 001 to 250 000	1.7%	0.2%	8.5%	0.4%	5.1%	19.1%	2.4%	58.0%	4.0%	0.6%	100.0
250 001 to 500 000	1.9%	0.3%	10.0%	0.4%	5.2%	19.3%	2.5%	55.5%	4.4%	0.6%	100.0
F 500 001 to 750 000	1.7%	0.2%	11.9%	0.3%	5.3%	20.1%	2.4%	52.6%	4.7%	0.8%	100.0
750 001 to 1 000 000	1.6%	0.4%	12.8%	0.4%	5.3%	20.3%	2.9%	51.8%	4.0%	0.5%	100.0
1 000 001 to 2 500 000	2.3%	0.4%	14.9%	0.4%	5.8%	20.5%	2.9%	48.5%	3.6%	0.7%	100.0
2 500 001 to 5 000 000	2.1%	0.6%	18.9%	0.2%	5.5%	18.5%	3.4%	47.8%	2.5%	0.6%	100.0
5 000 001 to 7 500 000	1.4%	1.2%	21.4%	0.3%	4.5%	20.7%	4.1%	42.7%	3.4%	0.3%	100.0
7 500 001 to 10 000 000	1.7%	0.8%	20.5%	0.0%	5.6%	20.6%	4.4%	42.4%	3.7%	0.4%	100.0
10 000 001 to 25 000 000	1.9%	1.3%	22.7%	0.3%	5.0%	17.6%	5.2%	41.6%	3.8%	0.7%	100.0
25 000 001 to 50 000 000	0.9%	1.2%	26.9%	0.0%	3.5%	16.8%	6.3%	38.7%	4.5%	0.2%	100.0
50 000 001 to 75 000 000	2.1%	2.1%	23.2%	3.2%	2.1%	17.9%	7.4%	37.9%	4.2%	0.0%	100.0
75 000 001 to 100 000 000	0.0%	3.7%	19.1%	0.6%	3.1%	17.3%	4.9%	45.1%	3.7%	2.5%	100.0
100 000 001 to 200 000 000	0.5%	10.3%	23.2%	1.0%	0.5%	16.7%	4.9%	39.4%	3.4%	0.0%	100.0
200 000 001	2.1	0.2	1.1	0.1	0.4	17.9	2.1	5.7	4.4	1.1	100.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Percentage by sector</b>											
A 0	64.2%	35.0%	42.7%	38.1%	26.2%	35.2%	35.6%	30.9%	20.4%	18.2%	2.1
0	15.1%	35.6%	18.6%	31.6%	50.9%	35.0%	37.1%	41.4%	45.2%	50.5%	9.1
C 1 to 100 000	10.4%	9.3%	16.2%	16.6%	13.3%	17.0%	15.7%	16.5%	27.1%	25.0%	17.0
100 001 to 250 000	3.6%	4.1%	6.2%	5.6%	3.6%	4.8%	3.9%	4.6%	2.8%	2.3%	4.5
250 001 to 500 000	2.4%	3.4%	4.3%	3.0%	2.1%	2.8%	2.4%	2.6%	1.8%	1.3%	2.1
F 500 001 to 750 000	0.9%	1.1%	2.2%	1.3%	1.0%	1.3%	1.0%	1.1%	0.8%	0.8%	1.1
750 001 to 1 000 000	0.5%	1.1%	1.4%	0.9%	0.5%	1.3%	0.7%	0.6%	0.4%	0.3%	0.7
1 000 001 to 2 500 000	1.6%	2.5%	3.6%	1.8%	1.3%	1.7%	1.5%	1.3%	0.8%	0.9%	1.5
2 500 001 to 5 000 000	0.6%	1.6%	1.9%	0.3%	0.5%	0.6%	0.8%	0.5%	0.2%	0.3%	0.1
5 000 001 to 7 500 000	0.2%	1.3%	0.8%	0.3%	0.2%	0.3%	0.3%	0.2%	0.1%	0.1%	0.2
7 500 001 to 10 000 000	0.1%	0.4%	0.4%	0.0%	0.1%	0.2%	0.2%	0.1%	0.1%	0.0%	0.1
10 000 001 to 25 000 000	0.2%	1.4%	0.9%	0.2%	0.2%	0.2%	0.5%	0.2%	0.1%	0.1%	0.2
25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1
50 000 001 to 75 000 000	0.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0
200 000 001	0.0%	1.6%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A . . 1: Companies: Tax assessed by main industrial sector and taxable income group, 2007**

Taxable income group (R million)	2007 .0 assessed tax as of provisional tax										Total tax assessed
	Primary sector			Secondary sector			Tertiary sector				
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services	Other	Total tax assessed
A 0	3	3	0	0	0	3	0	315	0	1	25
0	0	0	0	0	0	5	1	2	0	26	
C 1 to 100 000	10	1	46	2	27	111	14	301	23	19	554
100 001 to 250 000	21	2	106	3	54	210	27	530	42	32	1 02
250 001 to 500 000	39	5	199	6	90	331	44	727	76	43	1 559
F 500 001 to 750 000	33	5	186	5	85	274	39	572	60	38	1 29
750 001 to 1 000 000	32	5	182	5	75	253	40	468	61	32	1 15
1 000 001 to 2 500 000	145	17	893	22	361	1 046	172	1 821	185	119	4 7
2 500 001 to 5 000 000	140	27	1 035	22	355	990	170	1 766	162	102	4 7 7
5 000 001 to 7 500 000	69	27	780	13	221	700	136	1 038	77	64	1 24
7 500 001 to 10 000 000	76	33	582	8	159	533	82	952	86	44	2 555
10 000 001 to 25 000 000	183	106	2 168	26	588	1 675	415	3 216	263	100	7 42
25 000 001 to 50 000 000	145	41	1 804	35	277	1 279	335	2 751	240	96	7 001
N 50 000 001 to 75 000 000	155	87	1 272	16	85	732	138	1 524	161	60	4 2 0
75 000 001 to 100 000 000	98	68	650	145	156	372	154	1 130	256	34	2 4
P 100 000 001 to 200 000 000	92	324	1 618	145	128	1 621	532	3 247	159	631	7 900
200 000 001	328	9 951	17 656	1 479	315	8 735	8 945	24 426	1 357	7 24	
<b>Total</b>	<b>1 570</b>	<b>10 700</b>	<b>29 177</b>	<b>1 7 9</b>	<b>2 97</b>	<b>1 70</b>	<b>11 24</b>	<b>44 7</b>	<b>20</b>	<b>1 441</b>	<b>12 57 0</b>

1. Includes the following sectors (as per S S source code) ricks, ceramic, glass, cement and similar products chemicals and chemical, rubber and plastic products clothing and footwear  
 Food, drink and tobacco Leather, leather goods and fur Machinery and related items Metal aper, printing and publishing Textiles Transport e uipment ehicles, parts and accessories  
 furniture and ther manufacturing industries. ood, wood products and

Table A . . 2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2007 - percentage of total

Sector	2007 - percentage of total									
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services		
C 1 to 100 000	1.8%	0.2%	8.3%	0.3%	4.9%	20.1%	2.5%	54.5%	4.2%	100.0
100 001 to 250 000	2.1%	0.2%	10.3%	0.3%	5.2%	20.5%	2.7%	51.6%	4.1%	100.0
250 001 to 500 000	2.5%	0.3%	12.8%	0.4%	5.7%	21.2%	2.8%	46.6%	4.9%	100.0
F 500 001 to 750 000	2.5%	0.4%	14.3%	0.4%	6.6%	21.1%	3.0%	44.1%	4.6%	100.0
750 001 to 1 000 000	2.8%	0.4%	15.8%	0.5%	6.5%	22.0%	3.5%	40.6%	5.3%	100.0
I 1 000 001 to 2 500 000	3.0%	0.4%	18.7%	0.5%	7.6%	21.9%	3.6%	38.1%	3.9%	100.0
2 500 001 to 5 000 000	2.9%	0.6%	21.7%	0.5%	7.5%	20.8%	3.6%	37.0%	3.4%	100.0
5 000 001 to 7 500 000	2.2%	0.9%	25.0%	0.4%	7.1%	22.4%	4.3%	33.2%	2.5%	100.0
7 500 001 to 10 000 000	3.0%	1.3%	22.8%	0.3%	6.2%	20.9%	3.2%	37.3%	3.3%	100.0
10 000 001 to 25 000 000	2.1%	1.2%	24.8%	0.3%	6.7%	19.2%	4.7%	36.8%	3.0%	100.0
25 000 001 to 50 000 000	2.1%	0.6%	25.8%	0.5%	4.0%	18.3%	4.8%	39.3%	3.4%	100.0
N 50 000 001 to 75 000 000	3.7%	2.0%	30.1%	0.4%	2.0%	17.3%	3.3%	36.0%	3.8%	100.0
75 000 001 to 100 000 000	3.4%	2.4%	22.5%	0.0%	5.4%	12.9%	5.3%	39.2%	8.9%	100.0
P 100 000 001 to 200 000 000	1.2%	4.1%	20.5%	1.8%	1.6%	20.5%	6.7%	41.1%	2.0%	100.0
200 000 001	0.4%	13.5%	23.9%	2.0%	0.4%	11.8%	12.1%	33.1%	1.8%	100.0
<b>Total</b>	<b>1.2</b>	<b>5</b>	<b>2.2</b>	<b>1.4</b>	<b>2.4</b>	<b>15.0</b>	<b>.9</b>	<b>5</b>	<b>2</b>	<b>100.0</b>
<b>Percentage by sector</b>										
C 1 to 100 000	0.6%	0.0%	0.2%	0.1%	0.9%	0.6%	0.1%	0.7%	0.7%	0.4
100 001 to 250 000	1.4%	0.0%	0.4%	0.2%	1.8%	1.1%	0.2%	1.2%	1.3%	0
250 001 to 500 000	2.5%	0.0%	0.7%	0.3%	3.0%	1.8%	0.4%	1.6%	2.4%	1.2
F 500 001 to 750 000	2.1%	0.1%	0.6%	0.3%	2.9%	1.5%	0.4%	1.3%	1.9%	1.0
750 001 to 1 000 000	2.1%	0.0%	0.6%	0.3%	2.5%	1.3%	0.4%	1.0%	1.9%	0.9
I 1 000 001 to 2 500 000	9.2%	0.2%	3.1%	1.2%	12.1%	5.5%	1.5%	4.1%	5.8%	.
2 500 001 to 5 000 000	8.9%	0.3%	3.5%	1.3%	11.9%	5.2%	1.5%	3.9%	5.0%	.
5 000 001 to 7 500 000	4.4%	0.3%	2.7%	0.7%	7.4%	3.7%	1.2%	2.3%	2.4%	2.5
7 500 001 to 10 000 000	4.9%	0.3%	2.0%	0.4%	5.3%	2.8%	0.7%	2.1%	2.7%	2.0
10 000 001 to 25 000 000	11.7%	1.0%	7.4%	1.5%	19.8%	8.9%	3.7%	7.2%	8.2%	7.0
25 000 001 to 50 000 000	9.2%	0.4%	6.2%	2.0%	9.3%	6.8%	3.0%	6.1%	7.5%	5
50 000 001 to 75 000 000	9.9%	0.8%	4.4%	0.9%	2.9%	3.9%	1.2%	3.4%	5.0%	.4
75 000 001 to 100 000 000	6.2%	0.6%	2.2%	0.0%	5.3%	2.0%	1.4%	2.5%	8.0%	2
P 100 000 001 to 200 000 000	5.9%	3.0%	5.5%	8.1%	4.3%	8.6%	4.7%	7.2%	4.9%	.
200 000 001	20.9%	93.0%	60.5%	82.7%	10.6%	46.3%	79.6%	54.5%	42.3%	5.7
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Sector	Primary sector			Secondary sector			Tertiary sector			Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services		
<b>Taxable income group (Number of taxpayers)</b>											
A 0	9 305	547	19 379	654	11 392	38 563	6 020	76 272	8 728	6 096	17 95
0	2 147	644	7 106	348	13 828	32 040	6 167	82 866	13 695	4 621	1 4 2
C 1 to 100 000	1 581	134	7 488	287	5 208	22 031	2 385	40 544	5 017	3 857	5 2
100 001 to 250 000	608	54	3 100	111	1 648	6 017	799	12 275	1 188	863	2
250 001 to 500 000	485	55	2 411	78	1 134	3 939	501	7 616	886	514	17 19
F 500 001 to 750 000	193	32	1 107	32	515	1 613	238	3 279	369	225	7 0
750 001 to 1 000 000	132	18	749	23	302	1 025	164	1 871	253	128	4 5
1 000 001 to 2 500 000	326	35	1 926	48	788	2 285	373	4 042	431	263	10 517
2 500 001 to 5 000 000	138	27	1 001	21	341	966	163	1 720	160	101	4
5 000 001 to 7 500 000	39	15	433	7	122	393	76	588	44	36	175
7 500 001 to 10 000 000	30	13	232	3	63	213	33	380	34	18	1 019
10 000 001 to 25 000 000	40	25	474	5	135	379	95	702	57	25	19 7
25 000 001 to 50 000 000	16	4	174	3	29	130	32	262	22	9	1
50 000 001 to 75 000 000	9	5	72	1	5	41	8	86	9	3	2 9
75 000 001 to 100 000 000	4	3	26	6	6	15	6	45	10	1	115
100 000 001 to 200 000 000	2	7	41	4	3	41	14	78	4	1	195
200 000 001	3	18	53	3	3	38	13	93	8	3	2 5
<b>Total</b>	<b>15 05</b>	<b>1</b>	<b>45 772</b>	<b>1 2</b>	<b>5 522</b>	<b>109 729</b>	<b>17 0 7</b>	<b>2 2 719</b>	<b>0 915</b>	<b>1 7</b>	<b>50 29</b>
Total 0 to 100 000	9 305	547	19 379	654	11 392	38 563	6 020	76 272	8 728	6 096	17 6 956
Total 100 001 to 500 000	2 147	644	7 106	348	13 828	32 040	6 167	82 866	13 695	4 621	16 3 462
Total 500 001 to 100 000 000	3 606	445	19 287	626	10 302	39 126	4 900	73 581	8 492	6 046	166 4 11
<b>Total</b>	<b>15 05</b>	<b>1</b>	<b>45 772</b>	<b>1 2</b>	<b>5 522</b>	<b>109 729</b>	<b>17 0 7</b>	<b>2 2 719</b>	<b>0 915</b>	<b>1 7</b>	<b>50 29</b>
<b>Percentage</b>											
Total 0 to 100 000	61.8%	33.4%	42.3%	40.2%	32.1%	35.1%	35.2%	32.8%	28.2%	36.4%	34.9%
Total 100 001 to 500 000	14.3%	39.4%	15.5%	21.4%	38.9%	29.2%	36.1%	35.6%	44.3%	27.6%	32.3%
Total 500 001 to 100 000 000	23.9%	27.2%	42.1%	38.5%	29.0%	35.7%	28.7%	31.6%	27.5%	36.1%	32.8%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

1. Includes the following sectors (as per S ICS source code): S 10 - Textiles, leather goods and fur; S 11 - Furniture and other manufacturing industries; S 12 - Food, drink and tobacco; S 13 - Leather, leather goods and fur; S 14 - Machinery and related items; S 15 - Metal; S 16 - Paper, printing and publishing; S 17 - Chemicals and allied products; S 18 - Transport equipment; S 19 - Vehicles, parts and accessories; S 20 - Coal and petroleum products; S 21 - Other non-metallic mineral products; S 22 - Other metal products; S 23 - Other non-metallic mineral products; S 24 - Other metal products; S 25 - Other non-metallic mineral products; S 26 - Other metal products; S 27 - Other non-metallic mineral products; S 28 - Other metal products; S 29 - Other non-metallic mineral products; S 30 - Other metal products; S 31 - Other non-metallic mineral products; S 32 - Other metal products; S 33 - Other non-metallic mineral products; S 34 - Other metal products; S 35 - Other non-metallic mineral products; S 36 - Other metal products; S 37 - Other non-metallic mineral products; S 38 - Other metal products; S 39 - Other non-metallic mineral products; S 40 - Other metal products; S 41 - Other non-metallic mineral products; S 42 - Other metal products; S 43 - Other non-metallic mineral products; S 44 - Other metal products; S 45 - Other non-metallic mineral products; S 46 - Other metal products; S 47 - Other non-metallic mineral products; S 48 - Other metal products; S 49 - Other non-metallic mineral products; S 50 - Other metal products; S 51 - Other non-metallic mineral products; S 52 - Other metal products; S 53 - Other non-metallic mineral products; S 54 - Other metal products; S 55 - Other non-metallic mineral products; S 56 - Other metal products; S 57 - Other non-metallic mineral products; S 58 - Other metal products; S 59 - Other non-metallic mineral products; S 60 - Other metal products; S 61 - Other non-metallic mineral products; S 62 - Other metal products; S 63 - Other non-metallic mineral products; S 64 - Other metal products; S 65 - Other non-metallic mineral products; S 66 - Other metal products; S 67 - Other non-metallic mineral products; S 68 - Other metal products; S 69 - Other non-metallic mineral products; S 70 - Other metal products; S 71 - Other non-metallic mineral products; S 72 - Other metal products; S 73 - Other non-metallic mineral products; S 74 - Other metal products; S 75 - Other non-metallic mineral products; S 76 - Other metal products; S 77 - Other non-metallic mineral products; S 78 - Other metal products; S 79 - Other non-metallic mineral products; S 80 - Other metal products; S 81 - Other non-metallic mineral products; S 82 - Other metal products; S 83 - Other non-metallic mineral products; S 84 - Other metal products; S 85 - Other non-metallic mineral products; S 86 - Other metal products; S 87 - Other non-metallic mineral products; S 88 - Other metal products; S 89 - Other non-metallic mineral products; S 90 - Other metal products; S 91 - Other non-metallic mineral products; S 92 - Other metal products; S 93 - Other non-metallic mineral products; S 94 - Other metal products; S 95 - Other non-metallic mineral products; S 96 - Other metal products; S 97 - Other non-metallic mineral products; S 98 - Other metal products; S 99 - Other non-metallic mineral products; S 100 - Other metal products.

Table A . . 4: Companies: Number by main industrial sector and taxable income group, 2007 percentage o total

Sector	2007 .0 assessed tax as of provisional tax										Total number o taxpayers
	Primary sector			Secondary sector			Tertiary sector				
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number o taxpayers
A 0	5.3%	0.3%	11.0%	0.4%	6.4%	21.8%	3.4%	43.1%	4.9%	3.4%	100.0
0	1.3%	0.4%	4.3%	0.2%	8.5%	19.6%	3.8%	50.7%	8.4%	2.8%	100.0
C 1 to 100 000	1.8%	0.2%	8.5%	0.3%	5.9%	24.9%	2.7%	45.8%	5.7%	4.4%	100.0
100 001 to 250 000	2.3%	0.2%	11.6%	0.4%	6.2%	22.6%	3.0%	46.0%	4.5%	3.2%	100.0
250 001 to 500 000	2.8%	0.3%	13.7%	0.4%	6.4%	22.4%	2.8%	43.2%	5.0%	2.9%	100.0
F 500 001 to 750 000	2.5%	0.4%	14.6%	0.4%	6.8%	21.2%	3.1%	43.1%	4.9%	3.0%	100.0
750 001 to 1 000 000	2.8%	0.4%	16.1%	0.5%	6.5%	22.0%	3.5%	40.1%	5.4%	2.7%	100.0
I 1 000 001 to 2 500 000	3.1%	0.3%	18.3%	0.5%	7.5%	21.7%	3.5%	38.4%	4.1%	2.5%	100.0
2 500 001 to 5 000 000	3.0%	0.6%	21.6%	0.5%	7.4%	20.8%	3.5%	37.1%	3.4%	2.2%	100.0
5 000 001 to 7 500 000	2.2%	0.9%	24.7%	0.4%	7.0%	22.4%	4.3%	33.5%	2.5%	2.1%	100.0
7 500 001 to 10 000 000	2.9%	1.3%	22.8%	0.3%	6.2%	20.9%	3.2%	37.3%	3.3%	1.8%	100.0
10 000 001 to 25 000 000	2.1%	0.6%	24.5%	0.3%	7.0%	19.6%	4.9%	36.2%	2.9%	1.3%	100.0
25 000 001 to 50 000 000	2.3%	0.6%	25.6%	0.4%	4.3%	19.1%	4.7%	38.5%	3.2%	1.3%	100.0
50 000 001 to 75 000 000	3.8%	2.1%	30.1%	0.4%	2.1%	17.2%	3.3%	36.0%	3.8%	1.3%	100.0
75 000 001 to 100 000 000	3.5%	2.6%	22.6%	0.0%	5.2%	13.0%	5.2%	39.1%	8.7%	0.0%	100.0
P 100 000 001 to 200 000 000	1.0%	3.6%	21.0%	2.1%	1.5%	21.0%	7.2%	40.0%	2.1%	0.5%	100.0
200 000 001	1.3%	7.7%	22.6%	1.3%	1.3%	16.2%	5.5%	39.6%	3.4%	1.3%	100.0
<b>Total</b>	<b>.0</b>	<b>0.</b>	<b>9.0</b>	<b>0.</b>	<b>7.0</b>	<b>21.7</b>	<b>.4</b>	<b>45.9</b>	<b>.1</b>	<b>.</b>	<b>100.0</b>
<b>Percentage by sector</b>											
A 0	61.8%	33.4%	42.3%	40.2%	32.1%	35.1%	35.2%	32.8%	28.2%	36.4%	4.9
0	14.3%	39.4%	15.5%	21.4%	38.9%	29.2%	36.1%	35.6%	44.3%	27.6%	2.
C 1 to 100 000	10.5%	8.2%	16.4%	17.6%	14.7%	20.1%	14.0%	17.4%	16.2%	23.0%	17.5
100 001 to 250 000	4.0%	3.3%	6.8%	6.8%	4.6%	5.5%	4.7%	5.3%	3.8%	5.1%	5.
250 001 to 500 000	3.2%	3.4%	5.3%	4.8%	3.2%	3.6%	2.9%	3.3%	2.9%	3.1%	.5
F 500 001 to 750 000	1.3%	2.0%	2.4%	2.0%	1.4%	1.5%	1.4%	1.4%	1.2%	1.3%	1.5
750 001 to 1 000 000	0.9%	1.1%	1.6%	1.4%	0.9%	1.0%	1.0%	0.8%	0.8%	0.8%	0.9
1 000 001 to 2 500 000	2.2%	2.1%	4.2%	2.9%	2.2%	2.1%	2.2%	1.7%	1.4%	1.6%	2.1
I 2 500 001 to 5 000 000	0.9%	1.7%	2.2%	1.3%	1.0%	0.9%	1.0%	0.7%	0.5%	0.6%	0.9
5 000 001 to 7 500 000	0.3%	0.9%	0.9%	0.4%	0.3%	0.4%	0.4%	0.3%	0.1%	0.2%	0.
7 500 001 to 10 000 000	0.2%	0.8%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2
10 000 001 to 25 000 000	0.3%	1.5%	1.0%	0.3%	0.4%	0.3%	0.6%	0.3%	0.2%	0.1%	0.4
25 000 001 to 50 000 000	0.1%	0.3%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1
50 000 001 to 75 000 000	0.1%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
P 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
200 000 001	0.0%	1.1%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A .7.1: Companies: Tax assessed by main industrial sector and taxable income group, 200**

Taxable income group (R million)	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed	
	Agriculture, forestry and fishing	Manufacturing and quarrying	Electricity, gas and water	Manufacturing and quarrying <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services			Community, social and personal services
A 0	0	0	6	0	0	0	5	0	323	0	1	5
C 1 to 100 000	9	1	40	1	24	13	106	278	22	5	5	500
100 001 to 250 000	23	2	100	4	54	26	221	510	42	6	6	9
250 001 to 500 000	43	4	196	6	92	48	357	749	78	9	9	15
F 500 001 to 750 000	36	4	194	6	81	42	302	607	66	6	6	145
750 001 to 1 000 000	37	4	179	6	78	42	273	502	59	5	5	11
1 000 001 to 2 500 000	167	24	943	21	389	184	1 180	2 046	212	20	20	517
2 500 001 to 5 000 000	154	35	1 090	24	416	188	1 109	1 951	164	24	24	5154
5 000 001 to 7 500 000	99	33	807	12	276	141	730	1 362	111	17	17	57
7 500 001 to 10 000 000	83	21	643	10	199	123	547	1 024	70	8	8	272
10 000 001 to 25 000 000	227	70	2 200	31	615	474	1 749	3 708	289	3	3	97
25 000 001 to 50 000 000	190	108	2 121	62	493	384	1 236	2 944	197	37	37	7771
N 50 000 001 to 75 000 000	109	18	1 152	18	231	227	772	1 919	175	20	20	442
75 000 001 to 100 000 000	49	48	583	55	176	176	389	1 180	178	32	32	24
P 100 000 001 to 200 000 000	206	139	2 359	102	100	356	1 240	3 416	431	374	374	79
200 000 001	461	6 787	21 735	304	316	9 651	6 386	24 020	1 635	1	1	71
<b>Total</b>	<b>1 94</b>	<b>7 297</b>	<b>44</b>	<b>2</b>	<b>541</b>	<b>12 075</b>	<b>10</b>	<b>4545</b>	<b>70</b>	<b>571</b>	<b>571</b>	<b>127 272</b>

1. Includes the following sectors (as per S source code):  
 Socks, ceramic, glass, cement and similar products  
 Chemicals and chemical, rubber and plastic products  
 Clothing and footwear  
 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  
 Furniture and other manufacturing industries  
 Coal and petroleum products  
 Food, wood products and

Table A.7.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 200 percentage o total

Sector	200 2.6 assessed tax as of provisional tax										Total tax assessed
	Primary sector		Secondary sector			Tertiary sector			Other	Total	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services			Community, social and personal services
C 1 to 100 000	1.9%	0.2%	8.0%	0.3%	4.8%	21.3%	2.6%	55.6%	4.4%	1.0%	100.0
100 001 to 250 000	2.3%	0.2%	10.2%	0.4%	5.5%	22.4%	2.7%	51.6%	4.2%	0.6%	100.0
250 001 to 500 000	2.7%	0.2%	12.4%	0.4%	5.8%	22.4%	3.1%	47.3%	4.9%	0.5%	100.0
F 500 001 to 750 000	2.7%	0.3%	14.4%	0.4%	6.0%	22.5%	3.1%	45.2%	4.9%	0.5%	100.0
750 001 to 1 000 000	3.1%	0.4%	15.1%	0.5%	6.6%	23.0%	3.5%	42.3%	5.0%	0.5%	100.0
1 000 001 to 2 500 000	3.2%	0.5%	18.2%	0.4%	7.5%	22.7%	3.6%	39.4%	4.1%	0.4%	100.0
I 2 500 001 to 5 000 000	3.0%	0.7%	21.1%	0.5%	8.1%	21.5%	3.6%	37.9%	3.2%	0.5%	100.0
5 000 001 to 7 500 000	2.8%	0.9%	22.5%	0.3%	7.7%	20.4%	3.9%	38.0%	3.1%	0.5%	100.0
7 500 001 to 10 000 000	3.1%	0.8%	23.6%	0.3%	7.3%	20.1%	4.5%	37.5%	2.6%	0.3%	100.0
10 000 001 to 25 000 000	2.4%	0.8%	23.5%	0.3%	6.6%	18.7%	5.1%	39.6%	3.1%	0.0%	100.0
25 000 001 to 50 000 000	2.4%	1.4%	27.3%	0.8%	6.3%	15.9%	4.9%	37.9%	2.5%	0.5%	100.0
N 50 000 001 to 75 000 000	2.4%	0.4%	24.8%	0.4%	5.0%	16.6%	4.9%	41.3%	3.8%	0.4%	100.0
75 000 001 to 100 000 000	1.7%	1.7%	20.6%	1.9%	6.2%	13.7%	6.2%	41.6%	6.3%	0.0%	100.0
P 100 000 001 to 200 000 000	2.5%	1.7%	28.1%	1.2%	4.2%	14.8%	4.2%	40.8%	5.1%	0.4%	100.0
200 000 001	0.6%	9.5%	30.3%	0.4%	0.4%	8.9%	13.5%	33.5%	2.3%	0.5%	100.0
<b>Total</b>	<b>1.5</b>	<b>5.7</b>	<b>27.0</b>	<b>0.5</b>	<b>2.0</b>	<b>1.0</b>	<b>9.5</b>	<b>2.9</b>	<b>0.4</b>	<b>0.4</b>	<b>100.0</b>
<b>Percentage by sector</b>											
C 1 to 100 000	0.5%	0.0%	0.1%	0.2%	0.7%	0.6%	0.1%	0.6%	0.6%	0.9%	0.4
100 001 to 250 000	1.2%	0.0%	0.3%	0.6%	1.5%	1.3%	0.2%	1.1%	1.1%	1.0%	0.0
250 001 to 500 000	2.3%	0.1%	0.6%	0.9%	2.6%	2.2%	0.4%	1.6%	2.1%	1.5%	1.2
F 500 001 to 750 000	1.9%	0.1%	0.6%	0.9%	2.3%	1.8%	0.3%	1.3%	1.8%	1.1%	1.1
750 001 to 1 000 000	1.9%	0.1%	0.5%	1.0%	2.2%	1.6%	0.3%	1.1%	1.6%	1.0%	0.9
1 000 001 to 2 500 000	8.8%	0.3%	2.7%	3.2%	11.0%	7.1%	1.5%	4.4%	5.7%	3.5%	4.1
I 2 500 001 to 5 000 000	8.1%	0.5%	3.2%	3.6%	11.8%	6.7%	1.6%	4.2%	4.4%	4.1%	4.0
5 000 001 to 7 500 000	5.2%	0.4%	2.4%	1.9%	7.8%	4.4%	1.2%	2.9%	3.0%	3.0%	2.0
7 500 001 to 10 000 000	4.4%	0.3%	1.9%	1.4%	5.6%	3.3%	1.0%	2.2%	1.9%	1.4%	2.1
10 000 001 to 25 000 000	12.0%	1.0%	6.4%	4.7%	17.4%	10.5%	3.9%	8.0%	7.8%	0.6%	7.4
25 000 001 to 50 000 000	10.0%	1.5%	6.2%	9.3%	13.9%	7.4%	3.2%	6.3%	5.3%	6.5%	1.1
N 50 000 001 to 75 000 000	5.8%	0.2%	3.4%	2.7%	6.5%	4.6%	1.9%	4.1%	4.7%	3.4%	0.0
75 000 001 to 100 000 000	2.6%	0.7%	1.7%	8.3%	5.0%	2.3%	1.5%	2.5%	4.8%	0.0%	2.2
P 100 000 001 to 200 000 000	10.9%	1.9%	6.9%	15.3%	2.8%	7.5%	2.9%	7.3%	11.5%	5.5%	0.0
200 000 001	24.3%	93.0%	63.3%	46.0%	8.9%	38.4%	79.9%	51.6%	43.8%	65.4%	5.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



**Table A .7. : Companies: Number of taxpayers by main industrial sector and taxable income group, 200**

Sector	200 2.6 assessed tax as of provisional tax										Total number of taxpayers
	Primary sector			Secondary sector			Tertiary sector				
Tax year	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number of taxpayers
<b>Taxable income group (Number of taxpayers)</b>											
A 0	9 055	466	18 246	612	11 402	40 014	5 859	71 672	8 499	769	1 594
0	2 507	673	7 141	344	12 708	33 465	6 423	69 074	11 047	1 376	144 750
C 1 to 100 000	1 484	103	6 863	267	4 991	21 355	2 268	37 314	4 559	1 679	0
100 001 to 250 000	657	49	3 039	111	1 751	6 491	778	11 975	1 187	123	2 111
250 001 to 500 000	574	41	2 483	81	1 217	4 380	577	7 941	974	83	1 511
F 500 001 to 750 000	221	23	1 168	35	489	1 816	249	3 505	412	37	7 955
750 001 to 1 000 000	152	20	738	26	325	1 123	173	2 045	250	22	4 774
1 000 001 to 2 500 000	380	56	2 076	48	867	2 598	399	4 560	478	47	11 509
2 500 001 to 5 000 000	152	35	1 070	23	409	1 103	184	1 928	161	25	5 090
5 000 001 to 7 500 000	57	17	461	7	154	419	79	776	62	10	2 042
7 500 001 to 10 000 000	34	8	260	4	79	219	50	409	29	3	1 095
10 000 001 to 25 000 000	54	17	510	7	135	406	102	828	67	1	2 127
25 000 001 to 50 000 000	19	12	217	5	49	124	38	299	20	4	7 777
50 000 001 to 75 000 000	6	1	67	1	14	45	13	107	10	1	2 525
75 000 001 to 100 000 000	2	2	23	2	7	16	7	48	7	7	114
100 000 001 to 200 000 000	5	3	60	2	3	30	9	83	11	1	207
200 000 001	6	14	54	1	3	35	13	88	7	1	222
<b>Total</b>	<b>15 509</b>	<b>1 540</b>	<b>44 477</b>	<b>1 577</b>	<b>4 040</b>	<b>111 909</b>	<b>17 221</b>	<b>212 527</b>	<b>27 700</b>	<b>4 122</b>	<b>470 474</b>
Tot 1 010 010	9 055	466	18 246	612	11 402	40 014	5 859	71 672	8 499	769	1 594
Tot 1 010 020	2 507	673	7 141	344	12 708	33 465	6 423	69 074	11 047	1 376	144 750
Tot 1 010 030	3 803	401	19 089	620	10 493	40 160	4 939	71 906	8 234	2 037	161 682
<b>Total</b>	<b>15 509</b>	<b>1 540</b>	<b>44 477</b>	<b>1 577</b>	<b>4 040</b>	<b>111 909</b>	<b>17 221</b>	<b>212 527</b>	<b>27 700</b>	<b>4 122</b>	<b>470 474</b>
<b>Percentage</b>											
Tot 1 010 010	58.9%	30.3%	41.0%	38.8%	33.0%	35.2%	34.0%	33.7%	30.6%	18.4%	35.2%
Tot 1 010 020	16.3%	43.7%	16.1%	21.8%	36.7%	29.4%	37.3%	32.5%	39.8%	32.9%	30.6%
Tot 1 010 030	24.8%	26.0%	42.9%	39.3%	30.3%	35.3%	28.7%	33.8%	29.6%	48.7%	34.2%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

1. Includes the following sectors (as per S 2 source code):  
 ricks, ceramic, glass, cement and similar products  
 chemicals and chemical, rubber and plastic products  
 clothing and footwear  
 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  
 Furniture and other manufacturing industries.  
 Coal and petroleum products  
 Food, wood products and

Table A .7.4: Companies: Number by main industrial sector and taxable income group, 200 percentage o total

Sector	200 2.6 assessed tax as of provisional tax										Total number o taxpayers
	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number o taxpayers
A 0	5.4%	0.3%	11.0%	0.4%	6.8%	24.0%	3.5%	43.0%	5.1%	0.5%	100.0
A 0	1.7%	0.5%	4.9%	0.2%	8.8%	23.1%	4.4%	47.7%	7.6%	1.0%	100.0
C 1 to 100 000	1.8%	0.1%	8.5%	0.3%	6.2%	26.4%	2.8%	46.1%	5.6%	2.1%	100.0
100 001 to 250 000	2.5%	0.2%	11.6%	0.4%	6.7%	24.8%	3.0%	45.8%	4.5%	0.5%	100.0
250 001 to 500 000	3.1%	0.2%	13.5%	0.4%	6.6%	23.9%	3.1%	43.3%	5.3%	0.5%	100.0
F 500 001 to 750 000	2.8%	0.3%	14.7%	0.4%	6.1%	22.8%	3.1%	44.1%	5.2%	0.5%	100.0
750 001 to 1 000 000	3.1%	0.4%	15.1%	0.5%	6.7%	23.0%	3.5%	42.0%	5.1%	0.5%	100.0
1 000 001 to 2 500 000	3.3%	0.5%	18.0%	0.4%	7.5%	22.6%	3.5%	39.6%	4.2%	0.4%	100.0
2 500 001 to 5 000 000	3.0%	0.7%	21.0%	0.5%	8.0%	21.7%	3.6%	37.9%	3.2%	0.5%	100.0
5 000 001 to 7 500 000	2.8%	0.8%	22.6%	0.3%	7.5%	20.5%	3.9%	38.0%	3.0%	0.5%	100.0
7 500 001 to 10 000 000	3.1%	0.7%	23.7%	0.4%	7.2%	20.0%	4.6%	37.4%	2.6%	0.3%	100.0
10 000 001 to 25 000 000	2.5%	0.8%	24.0%	0.3%	6.3%	19.1%	4.8%	38.9%	3.1%	0.0%	100.0
25 000 001 to 50 000 000	2.4%	1.5%	27.6%	0.6%	6.2%	15.8%	4.8%	38.0%	2.5%	0.5%	100.0
50 000 001 to 75 000 000	2.3%	0.4%	25.3%	0.4%	5.3%	17.0%	4.9%	40.4%	3.8%	0.4%	100.0
75 000 001 to 100 000 000	1.8%	1.8%	20.2%	1.8%	6.1%	14.0%	6.1%	42.1%	6.1%	0.0%	100.0
100 000 001 to 200 000 000	2.4%	1.4%	29.0%	1.0%	14.5%	14.5%	4.3%	40.1%	5.3%	0.5%	100.0
200 000 001	2.7%	6.3%	24.3%	0.5%	1.4%	15.8%	5.9%	39.6%	3.2%	0.5%	100.0
<b>Total</b>	<b>.2</b>	<b>0.</b>	<b>9.4</b>	<b>0.</b>	<b>7.</b>	<b>24.0</b>	<b>.5</b>	<b>45.0</b>	<b>5.9</b>	<b>0.9</b>	<b>100.0</b>
<b>Percentage by sector</b>											
A 0	58.9%	30.3%	41.0%	38.8%	33.0%	35.2%	34.0%	33.7%	30.6%	18.4%	5.2
A 0	16.3%	43.7%	16.1%	21.8%	36.7%	29.4%	37.3%	32.5%	39.8%	32.9%	0.
C 1 to 100 000	9.7%	6.7%	15.4%	16.9%	14.4%	18.8%	13.2%	17.5%	16.4%	40.1%	17.1
100 001 to 250 000	4.3%	3.2%	6.8%	7.0%	5.1%	5.7%	4.5%	5.6%	4.3%	2.9%	5.5
250 001 to 500 000	3.7%	2.7%	5.6%	5.1%	3.5%	3.9%	3.4%	3.7%	3.5%	2.0%	.9
F 500 001 to 750 000	1.4%	1.5%	2.6%	2.2%	1.4%	1.6%	1.4%	1.6%	1.5%	0.9%	1.7
750 001 to 1 000 000	1.0%	1.3%	1.7%	1.6%	0.9%	1.0%	1.0%	1.0%	0.9%	0.5%	1.0
1 000 001 to 2 500 000	2.5%	3.6%	4.7%	3.0%	2.5%	2.3%	2.3%	2.1%	1.7%	1.1%	2.4
2 500 001 to 5 000 000	1.0%	2.3%	2.4%	1.5%	1.2%	1.0%	1.0%	0.9%	0.6%	0.6%	1.1
5 000 001 to 7 500 000	0.4%	1.1%	1.0%	0.4%	0.4%	0.4%	0.5%	0.4%	0.2%	0.2%	0.4
7 500 001 to 10 000 000	0.2%	0.5%	0.6%	0.3%	0.2%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2
10 000 001 to 25 000 000	0.4%	1.1%	1.1%	0.4%	0.4%	0.4%	0.6%	0.4%	0.2%	0.0%	0.4
25 000 001 to 50 000 000	0.1%	0.8%	0.5%	0.3%	0.1%	0.0%	0.2%	0.1%	0.1%	0.1%	0.1
50 000 001 to 75 000 000	0.0%	0.1%	0.2%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0
75 000 001 to 100 000 000	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
200 000 001	0.0%	0.9%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table A . . 1: Companies: Tax assessed by main industrial sector and taxable income group, 2009**

Tax year	2009 . . . . . assessed tax as of provisional tax										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed		
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport and communications	Financial intermediation, insurance, real-estate and business services			Community, social and personal services	
<b>Table A . . 1: Companies: Tax assessed by main industrial sector and taxable income group, 2009</b>												
<b>Taxable income group (R million)</b>												
A 0 0	1	0	0	0	0	0	0	0	0	0	0	2
C 1 to 100 000	8	1	30	1	17	65	9	205	16	1	52	
100 001 to 250 000	20	1	76	2	42	152	22	402	31	1	74	
250 001 to 500 000	38	3	156	5	77	251	37	602	58	2	1 20	
F 500 001 to 750 000	35	2	149	5	68	222	40	500	53	1	1 077	
750 001 to 1 000 000	32	2	162	4	73	192	36	404	49	1	95	
1 000 001 to 2 500 000	151	12	731	24	298	883	147	1 611	172	3	4 0 2	
2 500 001 to 5 000 000	142	23	775	18	333	805	161	1 442	134	1	5	
5 000 001 to 7 500 000	82	10	574	21	261	449	115	901	77	2	2 491	
7 500 001 to 10 000 000	70	8	430	10	157	349	105	677	57	1	1	
10 000 001 to 25 000 000	183	37	1 557	22	528	1 066	221	2 200	177		59 9	
25 000 001 to 50 000 000	107	38	966	46	343	560	163	1 268	61	9	5 1	
50 000 001 to 75 000 000	52	20	582	15	213	174	67	618	90		1 2	
75 000 001 to 100 000 000		35	262	24	25	67	22	392	100		92	
100 000 001 to 200 000 000		124	765	42	210	382	102	937	276	28	2 777	
200 000 001			1 920	792	4 087	481	4 189	2 752	1 534		15 79	
<b>Total</b>	<b>91</b>	<b>15</b>	<b>9 1 5</b>	<b>1 0 1</b>	<b>7</b>	<b>10</b>	<b>5 4</b>	<b>14 942</b>	<b>2 5</b>	<b>50</b>	<b>47 54</b>	

1. Includes the following sectors (as per S S source code): ricks, ceramic, glass, cement and similar products; chemicals and chemical, rubber and plastic products; clothing and footwear; 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; food, wood products and furniture and other manufacturing industries.

Table A . . 2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2009 . percentage o total

Sector	2009 . assessed tax as of provisional tax										Total tax assessed
	Primary sector		Secondary sector			Tertiary sector			Other	Total	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services			Community, social and personal services
C 1 to 100 000	2.2%	0.2%	8.5%	0.3%	5.0%	18.4%	2.5%	58.3%	4.5%	0.2%	100.0
100 001 to 250 000	2.6%	0.2%	10.2%	0.3%	5.6%	20.3%	2.9%	53.7%	4.1%	0.1%	100.0
250 001 to 500 000	3.1%	0.2%	12.7%	0.4%	6.3%	20.4%	3.0%	49.0%	4.7%	0.2%	100.0
F 500 001 to 750 000	3.3%	0.2%	13.9%	0.5%	6.3%	20.6%	3.7%	46.4%	4.9%	0.1%	100.0
750 001 to 1 000 000	3.4%	0.3%	17.0%	0.4%	7.6%	20.1%	3.8%	42.3%	5.1%	0.1%	100.0
1 000 001 to 2 500 000	3.7%	0.3%	18.1%	0.6%	7.4%	21.9%	3.6%	40.0%	4.3%	0.1%	100.0
I 2 500 001 to 5 000 000	3.7%	0.6%	20.2%	0.5%	8.7%	21.0%	4.2%	37.6%	3.5%	0.0%	100.0
5 000 001 to 7 500 000	3.3%	0.4%	23.0%	0.8%	10.5%	18.0%	4.6%	36.2%	3.1%	0.1%	100.0
7 500 001 to 10 000 000	3.7%	0.4%	23.1%	0.5%	8.4%	18.7%	5.6%	36.4%	3.0%	0.0%	100.0
10 000 001 to 25 000 000	3.0%	0.6%	26.0%	0.4%	8.8%	17.8%	3.7%	36.7%	3.0%	0.0%	100.0
25 000 001 to 50 000 000	3.0%	1.1%	27.1%	1.3%	9.6%	15.7%	4.6%	35.6%	1.7%	0.3%	100.0
N 50 000 001 to 75 000 000	2.8%	1.1%	31.8%	0.8%	11.6%	9.5%	3.7%	33.7%	4.9%	0.0%	100.0
75 000 001 to 100 000 000	0.0%	0.0%	29.4%	2.7%	2.8%	7.5%	2.4%	44.0%	11.2%	0.0%	100.0
P 100 000 001 to 200 000 000	0.0%	1.2%	27.6%	1.5%	7.6%	13.7%	3.7%	33.7%	9.9%	1.0%	100.0
200 000 001	0.0%	0.8%	12.1%	5.0%	25.7%	3.0%	26.4%	17.3%	9.7%	0.0%	100.0
<b>Total</b>	<b>1.9</b>	<b>0.7</b>	<b>19.2</b>	<b>2.2</b>	<b>14.2</b>	<b>12.1</b>	<b>11.4</b>	<b>1.4</b>	<b>1.1</b>	<b>0.1</b>	<b>100.0</b>
<b>Percentage by sector</b>											
C 1 to 100 000	0.8%	0.2%	0.3%	0.1%	0.3%	1.1%	0.2%	1.4%	0.5%	1.3%	0.7
100 001 to 250 000	2.1%	0.4%	0.8%	0.2%	0.6%	2.5%	0.4%	2.7%	1.1%	1.3%	1.
250 001 to 500 000	4.1%	0.8%	1.7%	0.5%	1.1%	4.1%	0.7%	4.0%	2.0%	4.1%	2.
F 500 001 to 750 000	3.9%	0.8%	1.6%	0.5%	1.0%	3.6%	0.7%	3.3%	1.8%	2.5%	2.
750 001 to 1 000 000	3.5%	0.8%	1.8%	0.4%	1.1%	3.2%	0.7%	2.7%	1.7%	2.0%	2.0
1 000 001 to 2 500 000	16.4%	3.7%	8.0%	2.3%	4.4%	14.5%	2.7%	10.8%	6.0%	6.6%	.5
I 2 500 001 to 5 000 000	15.4%	7.2%	8.5%	1.7%	5.0%	13.2%	3.0%	9.7%	4.7%	1.9%	.1
5 000 001 to 7 500 000	8.9%	3.0%	6.3%	2.0%	3.9%	7.4%	2.1%	6.0%	2.7%	3.1%	5.2
7 500 001 to 10 000 000	7.6%	2.5%	4.7%	0.9%	2.3%	5.7%	1.9%	4.5%	2.0%	0.0%	.9
10 000 001 to 25 000 000	19.9%	11.6%	17.0%	2.2%	7.8%	17.5%	4.1%	14.7%	6.1%	0.0%	12.
25 000 001 to 50 000 000	11.7%	12.1%	10.6%	4.5%	5.1%	9.2%	3.0%	8.5%	2.1%	18.3%	7.5
N 50 000 001 to 75 000 000	5.6%	6.4%	6.4%	1.5%	3.2%	2.9%	1.2%	4.1%	3.1%	0.0%	.9
75 000 001 to 100 000 000	0.0%	0.0%	2.9%	2.3%	0.4%	1.1%	0.4%	2.6%	3.5%	0.0%	1.9
P 100 000 001 to 200 000 000	0.0%	11.0%	8.4%	4.1%	3.1%	6.3%	1.9%	6.3%	9.6%	55.7%	5.
200 000 001	0.0%	39.5%	21.0%	76.8%	60.7%	7.9%	77.1%	18.4%	53.2%	0.0%	.4
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Tax year		2009 . . . assessed tax as of provisional tax											
Sector	Taxable income group (Number of taxpayers)	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services			
A	0	7 295	272	14 476	488	9 370	27 751	4 792	58 615	6 737	192	129 9	
	0	1 707	362	3 681	168	6 137	17 813	2 947	42 439	7 524	541	19	
C	1 to 100 000	1 300	81	5 431	217	3 683	15 131	1 793	27 325	3 036	199	5 19	
	100 001 to 250 000	595	31	2 467	68	1 406	4 725	717	9 873	1 030	17	20 929	
	250 001 to 500 000	554	29	2 058	70	1 063	3 296	487	6 687	799	19	15 0 2	
F	500 001 to 750 000	220	15	952	32	433	1 405	246	2 998	339	8	4	
	750 001 to 1 000 000	142	10	696	18	313	811	151	1 699	215	4	4 059	
	1 000 001 to 2 500 000	342	24	1 638	54	687	2 005	337	3 699	401	7	9 194	
I	2 500 001 to 5 000 000	142	21	785	19	334	813	166	1 462	141	1	4	
	5 000 001 to 7 500 000	48	5	335	13	150	262	67	525	44	1	1 450	
	7 500 001 to 10 000 000	29	3	178	4	64	144	43	277	24	7	7	
	10 000 001 to 25 000 000	42	9	361	5	122	255	49	510	42	1	1 95	
	25 000 001 to 50 000 000	10	4	99	5	36	59	17	133	6	1	70	
N	50 000 001 to 75 000 000	3	1	33	1	12	10	4	36	5	1	105	
	75 000 001 to 100 000 000	1	1	11	1	1	3	1	16	4	7	7	
	100 000 001 to 200 000 000	1	1	19	1	5	10	3	24	7	1	71	
	200 000 001	2	2	8	4	2	3	7	21	8	1	55	
<b>Total</b>		<b>12 429</b>	<b>70</b>	<b>22</b>	<b>11</b>	<b>2</b>	<b>74 49</b>	<b>11 27</b>	<b>15 9</b>	<b>20 2</b>	<b>991</b>	<b>552</b>	
Tot   0 t	le come	7 295	272	14 476	488	9 370	27 751	4 792	58 615	6 737	192	129 988	
Tot   0 t	le come	1 707	362	3 681	168	6 137	17 813	2 947	42 439	7 524	541	83 319	
Tot   0 t	le come	3 427	236	15 071	512	8 311	28 932	4 088	55 285	6 101	258	122 221	
<b>Total</b>		<b>12 429</b>	<b>70</b>	<b>22</b>	<b>11</b>	<b>2</b>	<b>74 49</b>	<b>11 27</b>	<b>15 9</b>	<b>20 2</b>	<b>991</b>	<b>552</b>	
<b>Percentage</b>													
Tot   0 t	le come	58.7%	31.3%	43.6%	41.8%	39.3%	37.3%	40.5%	37.5%	33.1%	19.4%	38.7%	
Tot   0 t	le come	13.7%	41.6%	11.1%	14.4%	25.8%	23.9%	24.9%	27.1%	37.0%	54.6%	24.8%	
Tot   0 t	le come	27.6%	27.1%	45.4%	43.8%	34.9%	38.8%	34.6%	35.4%	30.0%	26.0%	36.4%	
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

1. Includes the following sectors (as per S I S source code): S 10 - Textiles, leather goods and fur; S 11 - Furniture and other manufacturing industries; S 12 - Food, drink and tobacco; S 13 - Chemicals and allied products; S 14 - Non-metallic mineral products; S 15 - Metal; S 16 - Machinery and related items; S 17 - Transport equipment; S 18 - Transport vehicles, parts and accessories; S 19 - Coal and petroleum products; S 20 - Electricity, gas and water; S 21 - Construction; S 22 - Wholesale and retail trade, catering and accommodation; S 23 - Transport, storage and communications; S 24 - Financial intermediation, insurance, real-estate and business services; S 25 - Community, social and personal services; S 26 - Agriculture, forestry and fishing; S 27 - Mining and quarrying; S 28 - Manufacturing.

Table A . . 4: Companies: Number by main industrial sector and taxable income group, 2009, percentage o total

Sector	2009 assessed tax as of provisional tax										Total number o taxpayers
	Primary sector			Secondary sector			Tertiary sector				
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total number o taxpayers
A 0	5.6%	0.2%	11.1%	0.4%	7.2%	21.3%	3.7%	45.1%	5.2%	0.1%	100.0
A 0	2.0%	0.4%	4.4%	0.2%	7.4%	21.4%	3.5%	50.9%	9.0%	0.6%	100.0
C 1 to 100 000	2.2%	0.1%	9.3%	0.4%	6.3%	26.0%	3.1%	47.0%	5.2%	0.3%	100.0
100 001 to 250 000	2.8%	0.1%	11.8%	0.3%	6.7%	22.6%	3.4%	47.2%	4.9%	0.1%	100.0
250 001 to 500 000	3.7%	0.2%	13.7%	0.5%	7.1%	21.9%	3.2%	44.4%	5.3%	0.1%	100.0
F 500 001 to 750 000	3.3%	0.2%	14.3%	0.5%	6.5%	21.1%	3.7%	45.1%	5.1%	0.1%	100.0
750 001 to 1 000 000	3.5%	0.2%	17.1%	0.4%	7.7%	20.0%	3.7%	41.9%	5.3%	0.1%	100.0
1 000 001 to 2 500 000	3.7%	0.3%	17.8%	0.6%	7.5%	21.8%	3.7%	40.2%	4.4%	0.1%	100.0
2 500 001 to 5 000 000	3.7%	0.5%	20.2%	0.5%	8.6%	20.9%	4.3%	37.6%	3.6%	0.0%	100.0
5 000 001 to 7 500 000	3.3%	0.3%	23.1%	0.9%	10.3%	18.1%	4.6%	36.2%	3.0%	0.1%	100.0
7 500 001 to 10 000 000	3.8%	0.4%	23.2%	0.5%	8.4%	18.8%	5.6%	36.2%	3.1%	0.0%	100.0
10 000 001 to 25 000 000	3.0%	0.6%	25.9%	0.4%	8.7%	18.3%	3.5%	36.6%	3.0%	0.0%	100.0
25 000 001 to 50 000 000	2.7%	1.1%	26.8%	1.4%	9.7%	15.9%	4.6%	35.9%	1.6%	0.3%	100.0
50 000 001 to 75 000 000	2.9%	1.0%	31.4%	1.0%	11.4%	9.5%	3.8%	34.3%	4.8%	0.0%	100.0
75 000 001 to 100 000 000	0.0%	0.0%	29.7%	2.7%	2.7%	8.1%	2.7%	43.2%	10.8%	0.0%	100.0
100 000 001 to 200 000 000	0.0%	1.4%	26.8%	1.4%	7.0%	14.1%	4.2%	33.8%	9.9%	1.4%	100.0
200 000 001	0.0%	3.6%	14.5%	7.3%	3.6%	5.5%	12.7%	38.2%	14.5%	0.0%	100.0
<b>Total</b>	<b>.7</b>	<b>0.</b>	<b>9.9</b>	<b>0.</b>	<b>7.1</b>	<b>22.2</b>	<b>.5</b>	<b>4 .</b>	<b>.1</b>	<b>0.</b>	<b>100.0</b>
<b>Percentage by sector</b>											
A 0	58.7%	31.3%	43.6%	41.8%	39.3%	37.3%	40.5%	37.5%	33.1%	19.4%	.7
A 0	13.7%	41.6%	11.1%	14.4%	25.8%	23.9%	24.9%	27.1%	37.0%	54.6%	24.
C 1 to 100 000	10.5%	9.3%	16.3%	18.6%	15.5%	20.3%	15.2%	17.5%	14.9%	20.1%	17.
100 001 to 250 000	4.8%	3.6%	7.4%	5.8%	5.9%	6.3%	6.1%	6.3%	5.1%	1.7%	.2
250 001 to 500 000	4.5%	3.3%	6.2%	6.0%	4.5%	4.4%	4.1%	4.3%	3.9%	1.9%	4.5
F 500 001 to 750 000	1.8%	1.7%	2.9%	2.7%	1.8%	1.9%	2.1%	1.9%	1.7%	0.8%	2.0
750 001 to 1 000 000	1.1%	1.1%	2.1%	1.5%	1.3%	1.1%	1.3%	1.1%	1.1%	0.4%	1.2
1 000 001 to 2 500 000	2.8%	2.8%	4.9%	4.6%	2.9%	2.7%	2.8%	2.4%	2.0%	0.7%	2.7
2 500 001 to 5 000 000	1.1%	2.4%	2.4%	1.6%	1.4%	1.1%	1.4%	0.9%	0.7%	0.1%	1.2
5 000 001 to 7 500 000	0.4%	0.6%	1.0%	1.1%	0.6%	0.4%	0.6%	0.3%	0.2%	0.1%	0.4
7 500 001 to 10 000 000	0.2%	0.3%	0.5%	0.3%	0.3%	0.3%	0.4%	0.2%	0.1%	0.0%	0.2
10 000 001 to 25 000 000	0.3%	1.0%	1.1%	0.4%	0.5%	0.3%	0.4%	0.3%	0.2%	0.0%	0.4
25 000 001 to 50 000 000	0.1%	0.5%	0.3%	0.4%	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1
50 000 001 to 75 000 000	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
75 000 001 to 100 000 000	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0
200 000 001	0.0%	0.2%	0.0%	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Table A4.1.1: Domestic VAT: Payments and re unds by sector, 200 /07 – 2009/10

Fiscal year	200 /07			2007/0			200 /09			2009/10		
	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A e c e s other services	33 679	11 726	-5 886	35 003	13 536	-6 652	37 881	15 695	-9 134	35 164	16 069	-8 211
A r culture, oresty sh	69 270	5 669	-5 375	68 548	8 299	-7 160	67 763	8 248	-10 621	64 046	10 343	-11 999
r c s,cer mc, l ss,ceme t sml r ro ucts	2 185	766	-370	2 273	681	-312	2 216	675	-438	2 005	713	-307
C ler ccommo to	17 253	2 293	-483	17 778	2 540	-649	17 480	2 638	-750	16 023	2 729	-787
Chemc ls chemc l,r u er l stc ro ucts	4 330	3 061	-1 405	4 251	3 474	-1 815	4 200	3 382	-2 883	4 044	4 036	-2 214
Cloth oot e r	2 044	664	-103	2 017	716	-98	1 949	679	-115	1 781	771	-97
Co l etroleum ro ucts	705	3 193	-3 370	740	3 876	-3 676	799	5 257	-4 449	774	2 581	-3 513
Co structo	34 738	7 871	-2 227	37 293	12 266	-3 373	37 598	14 609	-4 108	34 292	14 209	-3 989
uc to l services	2 032	332	-168	2 149	376	-140	2 141	427	-148	1 990	433	-248
lectrcty, s ter	1 002	2 195	-488	1 069	1 239	-312	1 189	1 378	-398	1 143	1 794	-350
F c , sur ce, re l est te us ess services	161 138	44 358	-14 470	172 322	53 550	-18 198	176 729	59 050	-21 624	165 027	61 173	-18 181
Foo , r to cco	4 145	6 667	-1 577	4 185	7 153	-2 238	4 157	7 223	-2 835	3 897	8 291	-2 956
e ther, le ther oo s ur e d, oot e r cloth	373	99	-61	375	97	-88	368	92	-82	342	108	-42
ch ery rel te tems	9 237	3 734	-1 185	9 286	4 735	-1 904	9 113	5 579	-2 448	8 580	6 805	-1 559
e c l, e l other the lth veter ry services	16 530	3 668	-259	16 775	4 195	-284	16 759	4 581	-341	15 969	5 183	-392
et l u ry	7 925	3 882	-4 342	7 998	4 190	-5 457	7 992	5 036	-6 141	7 520	4 315	-4 950
ther m u ctur ustres	2 509	5 037	-12 496	2 633	6 648	-19 075	2 736	8 205	-22 328	2 512	5 810	-25 345
P er, r t u lsh	3 657	1 145	-1 438	3 700	1 124	-1 618	3 681	1 254	-1 779	3 439	1 372	-1 313
Perso l household services	4 566	2 199	-545	4 552	2 347	-916	4 457	2 316	-787	4 126	2 680	-662
Pu l c m str to	4 593	461	-50	4 950	549	-62	4 828	592	-49	4 292	621	-44
ere to cultur l services	585	1 033	-1 289	614	854	-3 059	613	583	-4 515	610	932	-6 307
ese rch sce t c stlutes	3 965	1 414	-266	4 065	1 676	-327	4 038	1 972	-328	3 771	2 221	-531
et ltr e	54 926	9 488	-2 994	54 665	10 565	-3 476	53 431	11 040	-4 128	49 083	11 927	-3 799
et c, o t c l sml re u me t	760	274	-94	784	275	-96	769	326	-102	743	362	-118
oc l rel te commu ty services	2 568	307	-224	2 637	372	-261	2 717	393	-332	2 611	409	-477
ec lse re r services	10 256	1 172	-136	10 217	1 501	-161	9 913	1 722	-235	9 102	1 663	-424
Te tles	1 525	663	-279	1 536	687	-253	1 469	651	-264	1 361	841	-218
Tr s ort e u me t	15 260	9 140	-4 430	1 237	463	-486	1 274	570	-701	1 175	549	-584
Tr s ort, stor e commu c to s	1 216	393	-345	15 849	9 551	-4 346	16 040	10 098	-5 445	14 620	11 992	-5 699
Veh cles, rts ccessor es	5 325	2 929	-6 029	5 425	2 613	-6 454	5 411	3 018	-9 712	5 047	3 931	-5 669
holes le tr e	27 114	7 653	-4 182	27 031	8 679	-4 831	26 375	9 051	-6 023	24 431	9 523	-5 299
oo , oo ro ucts ur ture	3 441	817	-199	3 554	885	-222	3 441	839	-238	3 088	856	-213
ther'	128	47	-46	45	26	-2	36	20	-4	35	8	-6
<b>Total</b>	<b>509 15</b>	<b>144</b>	<b>-7 92</b>	<b>52 40</b>	<b>170 11</b>	<b>-9 0 0</b>	<b>5 0 22</b>	<b>1 7 01</b>	<b>-12 589</b>	<b>49 25</b>	<b>195</b>	<b>-11</b>

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

Table A4.1.2: Domestic VAT: Payments and re unds by sector, 200 /07 – 2009/10 percentage o total

Sector	200 /07			2007/10			200 /09			2009/10		
	Number o vendors	Payments	Re unds	Number o vendors	Payments	Re unds	Number o vendors	Payments	Re unds	Number o vendors	Payments	Re unds
<b>Percentage o total</b>												
A e ces other serv ces	6.6%	8.1%	7.7%	6.6%	8.0%	6.8%	7.1%	8.4%	7.4%	7.1%	8.2%	7.0%
A r culture, oresty sh	13.6%	3.9%	7.0%	13.0%	4.9%	7.3%	12.8%	4.4%	8.6%	13.0%	5.3%	10.3%
r c s, cer mc, l ss, ceme t sml r ro ucis	0.4%	0.5%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%
C ter ccommo to	3.4%	1.6%	0.6%	3.4%	1.5%	0.7%	3.3%	1.4%	0.6%	3.2%	1.4%	0.7%
Chemc ls chemc l, ru er l stc ro ucis	0.8%	2.1%	1.8%	0.8%	2.0%	1.9%	0.8%	1.8%	2.3%	0.8%	2.1%	1.9%
Cloth oot e r	0.4%	0.5%	0.1%	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%
Co l etroleum ro ucis	0.1%	2.2%	4.4%	0.1%	2.3%	3.7%	0.2%	2.8%	3.6%	0.2%	1.3%	3.0%
Co structo	6.8%	5.4%	2.9%	7.1%	7.2%	3.4%	7.1%	7.8%	3.3%	7.0%	7.3%	3.4%
uc to l serv ces	0.4%	0.2%	0.2%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.2%
lectrc ty, s ter	0.2%	1.5%	0.6%	0.2%	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%	0.9%	0.3%
F c , sur ce, re l est te us ess serv ces	31.6%	30.7%	18.8%	32.8%	31.5%	18.6%	33.3%	31.5%	17.5%	33.5%	31.3%	15.6%
Food r to cco	0.8%	4.6%	2.1%	0.8%	4.2%	2.3%	0.8%	3.9%	2.3%	0.8%	4.2%	2.5%
e ther, le ther oo s ur e cl, oot e r cloth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
ch ery rel te tems	1.8%	2.6%	1.5%	1.8%	2.8%	1.9%	1.7%	3.0%	2.0%	1.7%	3.5%	1.3%
e cl, e l other he lth veter ry serv ces	3.2%	2.5%	0.3%	3.2%	2.5%	0.3%	3.2%	2.4%	0.3%	3.2%	2.6%	0.3%
et l	1.6%	2.7%	5.6%	1.5%	2.5%	5.6%	1.5%	2.7%	5.0%	1.5%	2.2%	4.2%
u ry	0.5%	3.5%	16.3%	0.5%	3.9%	19.4%	0.5%	4.4%	18.1%	0.5%	3.0%	21.7%
therm u cltur ustres	0.7%	0.8%	1.9%	0.7%	0.7%	1.6%	0.7%	0.7%	1.4%	0.7%	0.7%	1.1%
Per, r t u lsh	0.9%	1.5%	0.7%	0.9%	1.4%	0.9%	0.8%	1.2%	0.6%	0.8%	1.4%	0.6%
Perso l household serv ces	0.9%	0.3%	0.1%	0.9%	0.3%	0.1%	0.9%	0.3%	0.0%	0.9%	0.3%	0.0%
Pu l c m str to	0.1%	0.7%	1.7%	0.1%	0.5%	3.1%	0.1%	0.3%	3.7%	0.1%	0.5%	5.4%
ere to cultur l serv ces	0.8%	1.0%	0.3%	0.8%	1.0%	0.3%	0.8%	1.1%	0.3%	0.8%	1.1%	0.5%
ese rch sce t c sttutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
et ltr e	10.8%	6.6%	3.9%	10.4%	6.2%	3.5%	10.1%	5.9%	3.3%	10.0%	6.1%	3.3%
et c o t c l sml re u me t	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
oc l rel te commu ty serv ces	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.4%
ec lse re r serv ces	2.0%	0.8%	0.2%	1.9%	0.9%	0.2%	1.9%	0.9%	0.2%	1.8%	0.9%	0.4%
Te tles	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.2%	0.3%	0.4%	0.2%
Tr s ort e u me t	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%
Tr s ort, stor e commu c to s	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%
Veh cles, rts ccessor es	1.0%	2.0%	7.8%	1.0%	1.5%	6.6%	1.0%	1.6%	7.9%	1.0%	2.0%	4.9%
holes le ltr e	5.3%	5.3%	5.4%	5.1%	5.1%	4.9%	5.0%	4.8%	4.9%	5.0%	4.9%	4.5%
oo , oo ro ucis ur ture	0.7%	0.6%	0.3%	0.7%	0.5%	0.2%	0.6%	0.4%	0.2%	0.6%	0.4%	0.2%
ther	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>



Table A4.2.1: Domestic VAT: Payments and re unds by payment category, 200 /07 – 2009/10

Fiscal year	200 /07				2007/0				200 /09				2009/10			
	Number o vendors	Payments (R million)	Re unds (R million)	Percentage	Number o vendors	Payments (R million)	Re unds (R million)	Percentage	Number o vendors	Payments (R million)	Re unds (R million)	Percentage	Number o vendors	Payments (R million)	Re unds (R million)	Percentage
A - o thly	190 389	16 525	-5 555	11.4%	198 184	19 205	-6 908	11.3%	200 981	21 216	-7 857	11.3%	182 169	20 379	-6 329	10.4%
- o thly Fe	258 017	22 210	-8 025	15.4%	267 190	25 839	-9 710	15.2%	268 893	28 209	-11 657	15.0%	253 020	28 647	-10 386	14.6%
C o thly	36 151	105 508	-63 040	72.9%	36 865	124 604	-81 215	82.0%	36 678	137 704	-103 827	84.0%	37 136	146 188	-99 718	74.7%
6-mo thly	22 847	380	-254	0.3%	21 783	368	-228	0.2%	21 230	384	-234	0.2%	18 644	343	-212	0.2%
A u lly	1 061	28	-7	0.0%	1 066	54	-7	0.0%	1 091	45	-11	0.0%	1 094	38	-10	0.0%
F 4-mo thly	1 150	33	-11	0.0%	1 315	46	-12	0.0%	1 350	44	-13	0.0%	1 195	37	-10	0.0%
<b>Total</b>	<b>509 15</b>	<b>144</b>	<b>-7 92</b>		<b>52 40</b>	<b>170 11</b>	<b>-9 0 0</b>		<b>5 0 22</b>	<b>1 7 01</b>	<b>-12 599</b>		<b>49 25</b>	<b>195</b>	<b>-11</b>	
<b>Percentage o total</b>																
A - o thly	37.4%	11.4%	7.2%	7.0%	37.6%	11.3%	7.0%	7.0%	37.9%	11.3%	6.4%	6.4%	36.9%	10.4%	5.4%	5.4%
- o thly Fe	50.6%	15.4%	10.4%	9.9%	50.8%	15.2%	9.9%	9.9%	50.7%	15.0%	9.4%	9.4%	51.3%	14.6%	8.9%	8.9%
C o thly	7.1%	72.9%	82.0%	82.8%	7.0%	73.2%	82.8%	82.8%	6.9%	73.4%	84.0%	84.0%	7.5%	74.7%	85.5%	85.5%
6-mo thly	4.5%	0.3%	0.3%	0.2%	4.1%	0.2%	0.2%	0.2%	4.0%	0.2%	0.2%	0.2%	3.8%	0.2%	0.2%	0.2%
A u lly	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
F 4-mo thly	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

1. Payment categories as per sec. 27(1) of the value added Tax ct.

Table A4.2.2: Domestic VAT: Payments and re unds by sector ( or vendors that submit returns bi-monthly in anuary), 200 /07 – 2009/10

Fiscal year	200 /07			2007/0			200 /07 – 2009/10			2009/10		
	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A e ces other services	13 378	1 276	-356	14 072	1 465	-447	15 357	1 700	-630	13 877	1 628	-506
A r culture, oresty sh	13 576	686	-802	13 743	833	-938	13 674	946	-1 089	12 690	926	-1 049
r c s, cer mc, l ss, ceme t sm l r ro ucts	867	81	-21	911	90	-22	899	100	-27	776	90	-11
C ler ccommo to	7 013	478	-146	7 234	541	-176	7 137	581	-186	6 440	580	-156
Chem c ls chem c l, ru er l st c ro ucts	1 554	186	-33	1 528	197	-42	1 510	216	-52	1 445	223	-56
Cloth oot e r	801	85	-12	808	91	-11	771	90	-15	677	89	-11
Co l etroleum ro ucts	221	12	-7	220	12	-8	225	18	-9	205	17	-5
Co structo	14 027	1 360	-351	15 043	1 610	-507	15 236	1 736	-488	13 420	1 591	-318
uc to l services	870	67	-24	912	85	-26	920	102	-21	858	101	-51
lectrcty, s ler	409	43	-9	434	38	-9	499	46	-21	465	49	-26
F c , sur ce, re l est te us ess services	65 727	6 477	-2 379	70 575	7 702	-3 002	72 788	8 459	-3 369	66 597	8 161	-2 490
Foo , r to cco	1 465	108	-61	1 471	122	-63	1 494	138	-73	1 366	130	-51
e ther, le ther oo s ur e cl, oot e r cloth	140	14	-5	142	14	-4	141	14	-5	135	15	-7
ch ery rel te tems	3 693	401	-60	3 743	465	-68	3 694	520	-93	3 391	502	-69
e cl, e tl other the lth veter ry services	7 229	784	-43	7 331	871	-44	7 337	978	-48	6 932	1 047	-40
et l u ry	3 059	407	-44	3 121	468	-59	3 123	528	-69	2 816	458	-44
u ry	733	111	-83	774	126	-143	814	160	-231	689	119	-140
ther m u ctur ustres	1 447	143	-29	1 466	160	-33	1 476	170	-37	1 362	160	-34
P er, r t ulsh	1 931	223	-34	1 927	243	-30	1 909	250	-30	1 743	242	-27
Perso l household services	1 962	128	-14	2 166	149	-19	2 113	160	-16	1 872	146	-12
Pu l c m str to	90	10	-38	84	14	-76	86	11	-73	71	10	-63
ere to cultur l services	1 640	158	-59	1 703	178	-60	1 691	187	-62	1 556	197	-68
ese rch sce t c st l ues	261	31	-8	263	34	-7	267	42	-10	254	41	-14
et l l r e	21 653	1 110	-290	21 580	1 253	-338	21 147	1 357	-351	18 761	1 301	-302
ce t c, o t c l sm l re u me t	302	37	-6	317	40	-7	308	45	-9	290	47	-8
oc l rel te commu ty services	1 195	85	-67	1 229	97	-76	1 255	107	-87	1 179	107	-98
ec lse re r services	4 409	334	-29	4 381	374	-34	4 297	416	-36	3 817	382	-25
Te t les	576	66	-11	598	71	-11	570	68	-13	516	74	-7
Tr s ort e u me t	5 963	528	-228	471	38	-28	495	48	-25	430	50	-18
Tr s ort, stor e commu c to s	468	37	-21	6 183	629	-273	6 284	739	-322	5 387	657	-268
Veh cles, rts ccessor es	2 041	168	-26	2 065	184	-34	2 070	197	-43	1 877	190	-27
holes le tr e	10 312	759	-234	10 260	857	-287	10 019	931	-286	9 057	914	-302
oo , oo ro ucts ur ture	1 375	134	-24	1 428	154	-27	1 374	153	-29	1 218	135	-25
ther'	2			1			1					
<b>Total</b>	<b>190 9</b>	<b>1 525</b>	<b>-5 555</b>	<b>19 1 4</b>	<b>19 205</b>	<b>- 90</b>	<b>200 9 1</b>	<b>21 21</b>	<b>-7 57</b>	<b>1 21 9</b>	<b>20 79</b>	<b>- 29</b>

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

Table A4.2. : Domestic VAT: Payments and re unds by sector ( or vendors that submit returns bi-monthly in February), 200 /07 – 2009/10

Fiscal year	200 /07			2007/0			200 /09			2009/10		
	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A e c e s other services	17 201	1 713	-419	17 825	1 927	-542	19 417	2 213	-750	18 074	2 290	-613
A r culture, oresty sh	30 924	1 809	-1 938	30 981	2 217	-2 210	30 819	2 512	-2 685	30 533	2 438	-2 925
r c s,cer mc, l ss,ceme t sm l r ro ucts	1 083	105	-24	1 133	124	-34	1 089	127	-37	1 004	122	-19
C ler ccommon to	9 557	669	-223	9 859	751	-264	9 678	792	-314	8 936	810	-293
Chem c l s chem c l,ru er l st c ro ucts	2 016	252	-49	1 973	275	-53	1 958	302	-66	1 867	309	-62
Cloth oot e r	1 044	102	-13	1 013	107	-11	982	110	-12	894	103	-11
Co l etroleum ro ucts	263	16	-14	285	20	-12	335	18	-20	323	27	-20
Co structo	18 326	1 727	-485	19 602	2 118	-613	19 705	2 268	-740	18 201	2 264	-539
uc to l services	1 062	114	-18	1 138	135	-27	1 119	148	-25	1 035	149	-56
lectrcty, s ler	484	46	-14	526	55	-26	579	68	-16	564	78	-33
F c , sur ce, re l est te us ess services	85 359	8 286	-2 945	91 433	9 633	-3 851	93 392	10 547	-4 369	87 724	10 511	-3 244
Foo , r to cco	1 976	161	-83	2 007	200	-81	1 970	189	-94	1 815	192	-104
e ther, le ther oo s ur e cl, oot e r cloth	187	20	-3	190	21	-4	186	19	-3	171	20	-4
ch ery rel te tems	4 530	502	-76	4 537	570	-86	4 423	638	-119	4 191	644	-117
e cl, e t l other the lth veter ry services	8 802	972	-44	8 933	1 084	-61	8 924	1 222	-80	8 563	1 338	-58
et l u ry	3 734	504	-61	3 753	587	-64	3 752	635	-74	3 612	642	-69
u ry	1 076	166	-87	1 139	266	-120	1 186	226	-251	1 117	290	-258
ther m u ctur ustres	1 816	167	-36	1 839	198	-40	1 823	212	-39	1 695	205	-67
P er, r t ulsh	2 211	243	-34	2 208	258	-31	2 142	269	-31	1 971	265	-27
Perso l household services	2 502	162	-27	2 644	184	-27	2 579	200	-21	2 291	201	-19
Pu l c m str to	106	16	-48	102	19	-59	100	17	-172	103	54	-245
ere to cultur l services	2 043	208	-55	2 061	224	-69	2 046	234	-74	1 906	236	-73
ese rch sce t c st lutes	312	38	-11	324	43	-10	336	55	-16	302	49	-27
et ltr e	28 046	1 454	-440	27 836	1 647	-456	27 011	1 750	-493	25 049	1 879	-435
et c, o t c l sm l re u me t	383	44	-8	389	48	-9	385	60	-12	374	60	-15
oc l rel te commu ty services	1 127	92	-53	1 166	116	-58	1 215	119	-88	1 178	122	-119
ec lse re r services	5 477	422	-40	5 475	474	-47	5 261	512	-51	4 934	538	-40
Te tles	730	74	-14	723	75	-11	699	74	-15	639	75	-14
Tr s ort e u me t	7 692	700	-341	632	76	-35	644	81	-54	602	63	-32
Tr s ort, stor e commu c t o s	615	55	-29	8 033	834	-396	8 145	940	-480	7 624	997	-427
Veh cles, rts ccessor es	2 473	198	-32	2 545	213	-38	2 517	227	-45	2 358	235	-34
holes le tr e	13 073	983	-330	13 044	1 136	-336	12 674	1 221	-374	11 716	1 252	-353
oo , oo ro ucts ur ture ther'	1 785	189	-33	1 842	206	-28	1 801	205	-33	1 619	183	-29
<b>Total</b>	<b>25 017</b>	<b>22 210</b>	<b>- 025</b>	<b>27 190</b>	<b>25 9</b>	<b>-9 710</b>	<b>2 9</b>	<b>2 209</b>	<b>-11 57</b>	<b>25 020</b>	<b>2 47</b>	<b>-10</b>

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

Table A4.2.4: Domestic VAT: Payments and re unds by sector ( or vendors that submit returns monthly), 200 /07 – 2009/10

Fiscal year	200 /07			2007/0			200 /09			2009/10		
	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A e c e s other services	2 994	8 735	-5 110	2 993	10 140	-5 662	2 987	11 778	-7 753	3 106	12 148	-7 092
A t culture, oresty sh	1 748	2 829	-2 416	1 762	4 895	-3 784	1 753	4 414	-6 612	1 856	6 626	-7 810
r c s,cer mc, l ss,ceme t sm l r ro ucts	232	580	-325	225	467	-256	223	448	-374	222	500	-278
C ler c c o m m o t o	627	1 142	-113	620	1 237	-208	606	1 259	-249	604	1 333	-338
Chem c l s chem c l,ru er l st c ro ucts	757	2 623	-1 323	747	3 001	-1 721	729	2 862	-2 765	728	3 503	-2 096
Cloth oot e r	196	477	-78	193	518	-76	191	479	-88	205	578	-75
Co l etroleum ro ucts	221	3 166	-3 349	235	3 844	-3 656	238	5 222	-4 419	244	2 537	-3 488
Co structo	2 333	4 783	-1 391	2 594	8 536	-2 253	2 596	10 603	-2 880	2 617	10 353	-3 132
uc to l services	94	151	-126	90	155	-88	92	177	-101	90	184	-141
lectrcty, s ter	108	2 106	-465	108	1 146	-277	109	1 264	-361	112	1 667	-291
F c , sur ce, re l est te us services	8 737	29 560	-9 136	9 100	36 160	-11 331	9 077	39 992	-13 869	9 294	42 456	-12 432
Foo , r to cco	697	6 398	-1 433	701	6 826	-2 094	685	6 895	-2 668	709	7 969	-2 801
e ther, le ther oo s ur e d, oot e r cloth	46	65	-53	42	62	-79	40	59	-74	35	74	-31
ch ery rel te tems	999	2 830	-1 048	987	3 699	-1 750	979	4 420	-2 235	983	5 658	-1 373
e c l, e t l other the lth veter ry services	457	1 911	-171	459	2 238	-178	444	2 378	-213	434	2 796	-294
et l u ry	1 125	2 970	-4 237	1 116	3 135	-5 335	1 108	3 873	-5 997	1 083	3 215	-4 837
ther m u ctur ustres	383	836	-1 373	383	767	-1 545	371	871	-1 703	373	1 008	-1 213
P er, r t ulsh	416	1 734	-477	407	1 846	-855	397	1 798	-727	404	2 173	-608
Perso l household services	117	172	-9	124	216	-16	121	233	-12	113	274	-13
Pu l c m str to	389	1 006	-1 202	428	821	-2 924	427	555	-4 270	436	868	-6 000
ecre to cultur l services	265	1 048	-152	285	1 273	-198	286	1 550	-191	295	1 787	-389
ese rch sce t c st lutes	56	260	-61	53	302	-59	49	304	-86	52	293	-122
et ltr e	5 127	6 923	-2 262	5 152	7 663	-2 681	5 178	7 931	-3 284	5 192	8 745	-3 062
et c, o t c l sm l re u me t	74	193	-80	77	187	-80	75	221	-81	78	255	-95
oc l rel te commu ty services	240	129	-104	233	160	-127	238	166	-157	245	180	-260
ec lse re r services	349	416	-67	339	653	-80	331	792	-147	335	742	-358
Te tles	219	524	-254	215	541	-231	200	509	-237	206	692	-197
Tr s ort e u me t	1 568	7 912	-3 861	129	349	-423	134	440	-623	140	436	-534
Tr s ort, stor e commu c t o s	128	300	-296	1 601	8 088	-3 677	1 582	8 419	-4 642	1 579	10 336	-5 004
Veh cles, rts c cessor es	804	2 564	-5 972	809	2 216	-6 382	818	2 593	-9 624	807	3 506	-5 608
holes le tr e	3 672	5 908	-3 618	3 665	6 681	-4 207	3 623	6 897	-5 363	3 611	7 357	-4 643
oo , oo ro ucts ur ture	272	493	-142	274	525	-167	257	481	-176	244	538	-159
ther'	2	5	-9									
<b>Total</b>	<b>151</b>	<b>105 50</b>	<b>- 040</b>	<b>5</b>	<b>124 04</b>	<b>- 1 215</b>	<b>7</b>	<b>1 7704</b>	<b>-10 27</b>	<b>71</b>	<b>14 1</b>	<b>-99 71</b>

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

Table A4.2.5: Domestic VAT: Payments and re unds by sector ( or vendors that submit returns 4-monthly, -monthly and annually), 200 /07 – 2009/10

Fiscal year	200 /07			2007/0			200 /09			2009/10		
	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A e ces other services	106	3	-1	113	4	-1	120	4	-1	107	4	-1
A r culture, orestry sh	23 022	345	-219	22 062	354	-227	21 517	375	-236	18 967	353	-215
r c s,cer m c, l ss,ceme t sml r ro ucis	3	0	-0	4	0	-0	5	0	-0	3	0	-0
C ter ccommo to	56	4	-2	65	10	-1	59	6	-0	43	6	-0
Chem c ls chem c l,ru er l st c ro ucis	3	0	-0	3	0	-0	3	1	-0	4	1	-0
Cloth oot er	3	0	-0	3	0	-0	5	0	-0	5	0	-0
Co l etroleum ro ucis	52	1	-0	54	1	-0	1	0	-0	2	0	-0
Co structo	6	0	-0	9	0	-0	10	0	-0	54	1	-0
uc to l services	1	0	-0	1	0	-0	2	0	-0	7	0	-0
lectrc ty, s ter	1 315	36	-10	1 414	54	-13	1 472	53	-17	1 412	45	-15
F c , sur ce, re l est te us ess services	7	0	-0	6	6	-0	8	1	-0	7	0	-0
Foo , r to cco	15	0	-0	19	1	-0	17	1	-0	15	1	-0
e ther,le ther oo s ur e d, oot e r cloth	42	2	-0	52	2	-0	55	2	-0	40	2	-0
ch ery rel te tems	7	0	-0	8	0	-0	8	0	-0	9	0	-0
e c l, e l other he lth veter ry services	1	0	-0	1	0	-0	2	0	-0	2	0	-0
et l u rry	11	0	-0	12	0	-0	11	0	-0	9	0	-0
therm u ctur ustr es	8	0	-0	10	0	-0	9	0	-0	8	0	-0
P er, r t u l sh	12	0	-0	16	0	-0	15	0	-0	16	0	-0
Perso l household services	17	0	-1	16	1	-0	15	0	-0	14	0	-0
ecre to cultur l services	6	1	-0	7	0	-0	8	1	-0	7	1	-0
ese rch sce t c stutes	100	1	-1	97	1	-1	95	1	-1	81	1	-0
et ltr e	1	0	-0	1	0	-0	1	0	-0	1	0	-0
cet c o t c l sml re u me t	6	0	-0	9	0	-0	9	0	-0	9	0	-0
oc l rel te commu ly services	21	0	-0	22	0	-0	24	0	-0	16	1	-0
ec l se re r services	37	1	-0	5	0	-0	1	0	-0	3	0	-0
Te tles	5	0	-0	32	1	-0	29	1	-1	30	1	-0
Tr s ort e u me t	7	0	-0	6	0	-0	6	0	-0	5	0	-0
Tr s ort,stor e commu c to s	57	3	-0	62	4	-0	59	1	-0	47	1	-0
Veh cles, rts ccessores	9	1	-0	10	1	-0	9	0	-0	7	0	-0
holes le tr e	122	41	-37	44	26	-2	34	20	-1	20	7	-0
oo , oo ro ucis ur lure ther <sup>1</sup>												
<b>Total</b>	<b>25 05</b>	<b>441</b>	<b>-27</b>	<b>24 1 4</b>	<b>4</b>	<b>-247</b>	<b>2 71</b>	<b>472</b>	<b>-25</b>	<b>20 9</b>	<b>41</b>	<b>-2</b>

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

Table A4. .1: Domestic VAT: Payments and re unds by type o enterprise, 200 /07 – 2009/10

Fiscal year	200 /07				2007/0				200 /09				2009/10			
	Type o enterprise	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)	Number o vendors	Payments (R million)	Re unds (R million)
A I v u l		127 435	5 899	-2 295	124 159	6 544	-2 478	118 005	6 797	-2 760	103 548	6 356	-2 587			
P rt er sh		15 462	3 253	-2 194	14 905	4 244	-2 857	14 196	5 266	-3 223	12 700	4 774	-3 742			
C Com y/Close cor or to oc l/Pu lc uthor ty		330 436	129 051	-67 988	350 259	152 017	-86 588	360 024	168 652	-109 440	340 536	176 730	-100 845			
Assoc to ot or		833	2 529	-1 950	853	2 646	-3 504	852	2 062	-5 025	815	2 485	-6 773			
F st te/Trust		2 640	1 258	-530	2 759	1 389	-455	2 895	1 445	-668	2 810	1 716	-811			
Clu el re or s to ther		30 582	2 392	-1 539	31 324	2 875	-1 839	31 998	2 984	-2 159	30 715	3 214	-1 658			
		859	152	-164	850	164	-164	835	181	-66	766	188	-23			
		1 181	43	-123	1 188	70	-146	1 201	53	-178	1 147	45	-212			
		187	105	-110	106	167	-48	217	161	-79	221	124	-15			
<b>Total</b>		<b>509 15</b>	<b>144</b>	<b>-7 92</b>	<b>52 40</b>	<b>170 11</b>	<b>-9 0 0</b>	<b>5 0 22</b>	<b>1 7 01</b>	<b>-12 599</b>	<b>49 25</b>	<b>195</b>	<b>-11</b>			
<b>Percentage o total</b>																
A I v u l		25.0%	4.1%	3.0%	23.6%	3.8%	2.5%	22.3%	3.6%	2.2%	21.0%	3.2%	2.2%			
P rt er sh		3.0%	2.2%	2.9%	2.8%	2.5%	2.9%	2.7%	2.8%	2.6%	2.6%	2.4%	3.2%			
C Com y/Close cor or to oc l/Pu lc uthor ty		64.8%	89.2%	88.4%	66.5%	89.4%	88.3%	67.9%	89.9%	88.5%	69.0%	90.3%	86.4%			
Assoc to ot or		0.2%	1.7%	2.5%	0.2%	1.6%	3.6%	0.2%	1.1%	4.1%	0.2%	1.3%	5.8%			
F st te/Trust		0.5%	0.9%	0.7%	0.5%	0.8%	0.5%	0.5%	0.8%	0.5%	0.6%	0.9%	0.7%			
Clu el re or s to ther		6.0%	1.7%	2.0%	6.0%	1.7%	1.9%	6.0%	1.6%	1.7%	6.2%	1.6%	1.4%			
		0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%			
		0.2%	0.0%	0.2%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.2%			
		0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%			
<b>Total</b>		<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>			

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

Turnover category	Number of vendors	Turnover <sup>1</sup> (R million)	Payments (R million)	Receipts (R million)	Net VAT (R million)
A 0 to 100 000	136 023	1 615	15 747	-10 179	5 567
100 001 to 200 000	25 343	3 757	721	-604	117
C 200 001 to 300 000	20 747	5 169	663	-553	110
300 001 to 500 000	33 704	13 344	1 200	-851	349
500 001 to 700 000	26 799	15 972	1 327	-757	571
F 700 001 to 1 000 000	31 551	26 595	1 894	-845	1 049
1 000 001 to 2 000 000	63 225	90 941	5 311	-1 966	3 345
2 000 001 to 3 000 000	33 237	81 611	4 228	-1 309	2 919
I 3 000 001 to 5 000 000	35 551	138 121	6 180	-1 979	4 201
5 000 001 to 10 000 000	34 411	242 499	9 443	-2 857	6 586
10 000 001 to 14 000 000	12 229	144 515	5 145	-1 571	3 574
14 000 001 to 20 000 000	10 144	169 453	5 794	-1 782	4 013
20 000 001 to 30 000 000	8 754	214 004	6 772	-2 414	4 358
N 30 000 001 to 50 000 000	8 080	311 417	9 039	-3 276	5 763
50 000 000 to 100 000 000	6 645	463 027	13 100	-4 990	8 111
P 100 mill o	6 815	5 035 586	109 068	-80 735	28 333
<b>Total</b>	<b>49 25</b>	<b>957 2</b>	<b>195</b>	<b>-11</b>	<b>7 9</b>
<b>Percentage of total</b>					
A 0 to 100 000	27.6%	0.0%	8.0%	8.7%	7.1%
100 001 to 200 000	5.1%	0.1%	0.4%	0.5%	0.1%
C 200 001 to 300 000	4.2%	0.1%	0.3%	0.5%	0.1%
300 001 to 500 000	6.8%	0.2%	0.6%	0.7%	0.4%
500 001 to 750 000	5.4%	0.2%	0.7%	0.6%	0.7%
F 750 001 to 1 000 000	6.4%	0.4%	1.0%	0.7%	1.3%
1 000 001 to 2 000 000	12.8%	1.3%	2.7%	1.7%	4.2%
2 000 001 to 3 000 000	6.7%	1.2%	2.2%	1.1%	3.7%
I 3 000 001 to 5 000 000	7.2%	2.0%	3.2%	1.7%	5.3%
5 000 001 to 10 000 000	7.0%	3.5%	4.8%	2.4%	8.3%
10 000 001 to 14 000 000	2.5%	2.1%	2.6%	1.3%	4.5%
14 000 001 to 20 000 000	2.1%	2.4%	3.0%	1.5%	5.1%
20 000 001 to 30 000 000	1.8%	3.1%	3.5%	2.1%	5.5%
N 30 000 001 to 50 000 000	1.6%	4.5%	4.6%	2.8%	7.3%
50 000 000 to 100 000 000	1.3%	6.7%	6.7%	4.3%	10.3%
P 100 mill o	1.4%	72.4%	55.8%	69.2%	35.9%
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Excludes.

VAT on imports and customs duties

Table A5.1.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2<sup>1</sup> by customs chapter, 2007/0 - 2009/10

R million	Chapter	2007/0			2008/09			2009/10		
		Customs value	VAT on imports <sup>1</sup>	Customs duty <sup>2</sup>	Customs value	VAT on imports <sup>2</sup>	Customs duty <sup>2</sup>	Customs value	VAT on imports <sup>2</sup>	Customs duty <sup>2</sup>
1-5	Articles of iron	6 670	762	512	6 419	763	350	6 319	791	419
6-14	Articles of iron	11 418	1 058	199	13 686	1 136	190	11 664	873	134
15	Articles of iron	9 585	707	325	12 182	1 011	398	8 882	710	267
16-24	Articles of iron	19 118	2 079	2 157	27 336	2 643	2 394	28 462	2 611	2 370
25-26	Articles of iron	124 055	2 215	683	183 843	3 764	472	129 189	2 014	749
27-38	Articles of iron	51 406	7 440	572	69 624	9 963	734	57 183	7 999	513
39-40	Articles of iron	24 797	3 522	1 656	27 600	3 874	1 713	23 348	3 305	1 393
41-43	Articles of iron	2 382	385	376	2 602	421	451	2 198	352	384
44-46	Articles of iron	3 237	511	141	2 989	467	115	2 211	348	101
47-49	Articles of iron	9 757	1 447	242	11 700	1 701	280	10 155	1 465	205
50-63	Articles of iron	17 948	2 646	2 463	22 243	3 092	2 834	19 827	2 806	2 526
64-67	Articles of iron	5 754	959	1 469	6 735	1 126	1 664	6 093	1 035	1 547
68-70	Articles of iron	8 649	1 333	414	8 505	1 311	429	7 354	1 116	375
71	Articles of iron	45 229	1 367	125	73 391	1 261	122	55 703	866	102
72-83	Articles of iron	50 668	4 252	770	56 046	5 423	937	53 961	3 668	660
84-85	Articles of iron	163 494	22 424	1 953	204 988	28 476	2 639	155 902	21 051	1 822
86-89	Articles of iron	91 819	11 583	8736	89 620	10 352	4 484	80 589	8 207	3 216
90-92	Articles of iron	16 948	2 350	17	20 698	2 857	18	17 214	2 400	24
94-96	Articles of iron	9 069	1 422	702	10 198	1 587	765	9 851	1 525	625
97	Articles of iron	814	46	73	696	73	399	399	26	26
		74 145	6 314	23	86 600	7 626	38	57 903	4 700	41
<b>Total</b>		<b>74 9 1</b>	<b>74 22</b>	<b>2 5 5</b>	<b>9 7 701</b>	<b>92</b>	<b>21 029</b>	<b>7 444 411</b>	<b>7 7</b>	<b>17 474</b>

1. s per bill of Entry processed and not actual revenue collected.  
 2. Duty 1 2 refers to the ad valorem excise duties on imports.  
 . The ma only of the not assigned group constitutes MID imports.



Table A5.1.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2<sup>1</sup> by customs chapter, 2007/0 – 2009/10 percentage o total

Percentage	Chapter	2007/0			200 /09			2009/10		
		Customs value	VAT on imports <sup>1</sup>	Customs duty <sup>2</sup>	Customs value	VAT on imports <sup>2</sup>	Customs duty <sup>2</sup>	Customs value	VAT on imports <sup>2</sup>	Customs duty <sup>2</sup>
	1-5	0.9%	1.0%	2.2%	0.7%	0.9%	1.7%	0.8%	1.2%	2.4%
	6-14	1.5%	1.4%	0.8%	1.5%	1.3%	0.9%	1.6%	1.3%	0.8%
	15	1.3%	0.9%	1.4%	1.3%	1.1%	1.9%	1.2%	1.0%	1.5%
	16-24	2.6%	2.8%	9.2%	2.9%	3.0%	11.4%	3.8%	3.8%	13.6%
	25-26	16.6%	3.0%	2.9%	19.6%	4.2%	2.2%	17.4%	3.0%	4.3%
	27-38	6.9%	9.9%	2.4%	7.4%	11.2%	3.5%	7.7%	11.8%	2.9%
	39-40	3.3%	4.7%	7.0%	2.9%	4.4%	8.1%	3.1%	4.9%	8.0%
	41-43	0.3%	0.5%	1.6%	0.3%	0.5%	2.1%	0.3%	0.5%	2.2%
	44-46	0.4%	0.7%	0.6%	0.3%	0.5%	0.5%	0.3%	0.5%	0.6%
	47-49	1.3%	1.9%	1.0%	1.2%	1.9%	1.3%	1.4%	2.2%	1.2%
	50-63	2.4%	3.5%	10.5%	2.4%	3.5%	13.5%	2.7%	4.1%	14.5%
	64-67	0.8%	1.3%	6.2%	0.7%	1.3%	7.9%	0.8%	1.5%	8.9%
	68-70	1.2%	1.8%	1.8%	0.9%	1.5%	2.0%	1.0%	1.6%	2.1%
	71	6.1%	1.8%	0.5%	7.8%	1.4%	0.6%	7.5%	1.3%	0.6%
	72-83	6.8%	5.7%	3.3%	6.0%	6.1%	4.5%	7.2%	5.4%	3.8%
	84-85	21.9%	30.0%	8.3%	21.9%	32.0%	12.6%	20.9%	31.0%	10.4%
	86-89	12.3%	15.5%	37.1%	9.6%	11.6%	21.3%	10.8%	12.1%	18.4%
	90-92	2.3%	3.1%	0.1%	2.2%	3.2%	0.1%	2.3%	3.5%	0.1%
	94-96	1.2%	1.9%	3.0%	1.1%	1.8%	3.6%	1.3%	2.2%	3.6%
	97	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
	Not ss e <sup>3</sup>	9.9%	8.4%	0.1%	9.2%	8.6%	0.2%	7.8%	6.9%	0.2%
	<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

1. s per ill of Entry processed and not actual revenue collected.  
 2. Duty 1 2 refers to the ad valorem excise duties on imports.  
 . The ma onty of the not assigned group constitutes MID imports.

## VAT on imports and customs duties

Table A5.2.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2<sup>1</sup> by country of origin, 2007/0 – 2009/10

Country of origin <sup>1</sup>	2007/0					200 /09					2009/10				
	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>
Ch	70039	10558	5935	476	16969	93197	13681	6650	663	20994	79673	11687	5909	581	18178
Germany	82795	10676	2319	1083	14077	100398	12730	1565	844	15140	81698	9833	1014	795	11641
A	52454	6751	1119	272	8142	68002	8513	1041	182	9736	47206	5819	804	210	6833
	51220	5997	2108	401	8506	53568	6297	1333	362	7993	36756	4190	694	355	5238
India	37929	4196	1879	370	6445	45342	4351	1449	248	6047	29656	3243	1416	250	4910
France	22784	2574	553	55	3183	23995	3076	473	42	3590	20278	2554	389	43	2986
Italy	17399	1584	983	37	2603	21944	2124	769	93	2986	20714	1910	794	110	2815
Italy	17078	2446	478	72	2997	19658	2764	477	73	3314	14896	2033	348	77	2458
South Korea	16090	1943	973	259	3176	14244	1881	597	209	2687	13500	1632	507	217	2357
Iran	16199	1859	642	8	2508	19258	2173	625	8	2807	14183	1516	525	9	2050
Thailand	14903	1411	424	68	1903	19613	1715	474	71	2260	15057	1382	346	61	1789
Netherlands	9646	1317	303	2	1622	11419	1520	322	3	1845	11059	1393	362	2	1757
Australia	11516	1628	205	28	1860	15205	2143	163	9	2315	9802	1334	147	7	1488
USA	9625	1254	341	53	1649	11160	1408	352	38	1798	9040	1112	314	38	1465
USA	11498	1333	605	121	2059	11343	1347	382	66	1796	9399	1062	234	45	1341
USA	9256	1300	143	20	1464	16202	1953	77	5	2036	9013	1229	95	7	1331
USA	10539	1210	484	1	1695	10712	1244	496	3	1742	8269	890	396	0	1286
USA	8025	1124	112	6	1241	11135	1532	100	12	1644	8508	1150	113	21	1284
USA	5465	807	72	2	881	6545	960	93	2	1056	6893	879	143	2	1024
USA	5812	772	424	33	1229	7821	843	292	26	1161	6425	667	289	20	977
Ireland	5809	824	79	3	905	6905	1021	75	4	1100	5568	799	100	2	901
Austria	7334	887	109	36	1032	7105	877	73	13	963	5945	723	59	19	801
USA	2773	337	93	0	430	3819	504	94	0	598	3914	452	301	0	754
USA	7580	847	106	8	961	10090	1200	99	6	1305	4544	635	107	10	751
Poland	2789	396	152	23	571	3676	533	156	26	715	3558	519	94	29	641
Other countries	240405	10791	2894	448	14133	325343	12536	2799	361	15696	268853	9223	1974	319	11516
<b>Total</b>	<b>7491</b>	<b>7422</b>	<b>255</b>	<b>5</b>	<b>102241</b>	<b>97701</b>	<b>92</b>	<b>21029</b>	<b>9</b>	<b>1124</b>	<b>744411</b>	<b>77</b>	<b>17474</b>	<b>21</b>	<b>571</b>

1. Top 2 countries sorted on 200 /10 total of T on imports, customs duties and Duty 1 2 .

2. Total of T on imports, customs duties and Duty 1 2 .

Table A5.2.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2<sup>1</sup> by country of origin, 2007/0 – 2009/10 percentage of total

Country of origin <sup>1</sup>	2007/0				200 /09				2009/10						
	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>	Customs value	VAT on imports	Customs duty	Duty 1-2	Total <sup>2</sup>
Ch	9.4%	14.1%	25.2%	12.3%	16.6%	9.9%	15.4%	31.6%	19.7%	18.5%	10.7%	17.2%	33.8%	18.0%	20.5%
erm y	11.1%	14.3%	9.9%	27.9%	13.8%	10.7%	14.3%	7.4%	25.1%	13.4%	11.0%	14.5%	5.8%	24.6%	13.1%
A	7.0%	9.0%	4.8%	7.0%	8.0%	7.3%	9.6%	5.0%	5.4%	8.6%	6.3%	8.6%	4.6%	6.5%	7.7%
	6.9%	8.0%	9.0%	10.3%	8.3%	5.7%	7.1%	6.3%	10.8%	7.1%	4.9%	6.2%	4.0%	11.0%	5.9%
le om	5.1%	5.6%	8.0%	9.5%	6.3%	4.8%	4.9%	6.9%	7.3%	5.3%	4.0%	4.8%	8.1%	7.7%	5.5%
Fr ce	3.1%	3.4%	2.4%	1.4%	3.1%	2.6%	3.5%	2.2%	1.2%	3.2%	2.7%	3.8%	2.2%	1.3%	3.4%
I	2.3%	2.1%	4.2%	0.9%	2.5%	2.3%	2.4%	3.7%	2.8%	2.6%	2.8%	2.8%	4.5%	3.4%	3.2%
It ly	2.3%	3.3%	2.0%	1.9%	2.9%	2.1%	3.1%	2.3%	2.2%	2.9%	2.0%	3.0%	2.0%	2.4%	2.8%
outh ore	2.2%	2.6%	4.1%	6.7%	3.1%	1.5%	2.1%	2.8%	6.2%	2.4%	1.8%	2.4%	2.9%	6.7%	2.7%
r I	2.2%	2.5%	2.7%	0.2%	2.5%	2.1%	2.4%	3.0%	0.3%	2.5%	1.9%	2.2%	3.0%	0.3%	2.3%
Th I	2.0%	1.9%	1.8%	1.7%	1.9%	2.1%	1.9%	2.3%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%
Netherl s	1.3%	1.8%	1.3%	0.1%	1.6%	1.2%	1.7%	1.5%	0.1%	1.6%	1.5%	2.1%	2.1%	0.1%	2.0%
Austr I	1.5%	2.2%	0.9%	0.7%	1.8%	1.6%	2.4%	0.8%	0.3%	2.0%	1.3%	2.0%	0.8%	0.2%	1.7%
I ys	1.3%	1.7%	1.5%	1.4%	1.6%	1.2%	1.6%	1.7%	1.1%	1.6%	1.2%	1.6%	1.8%	1.2%	1.7%
e e	1.5%	1.8%	2.6%	3.1%	2.0%	1.2%	1.5%	1.8%	2.0%	1.6%	1.3%	1.6%	1.3%	1.4%	1.5%
Ar et	1.2%	1.7%	0.6%	0.5%	1.4%	1.7%	2.2%	0.4%	0.2%	1.8%	1.2%	1.8%	0.5%	0.2%	1.5%
el um	1.4%	1.6%	2.1%	0.0%	1.7%	1.1%	1.4%	2.4%	0.1%	1.5%	1.1%	1.3%	2.3%	0.0%	1.5%
t erl	1.1%	1.5%	0.5%	0.2%	1.2%	1.2%	1.7%	0.5%	0.4%	1.5%	1.1%	1.7%	0.6%	0.6%	1.4%
I o es	0.7%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	0.9%	0.9%	1.3%	0.8%	0.1%	1.2%
Irel	0.8%	1.0%	1.8%	0.8%	1.2%	0.8%	0.9%	1.4%	0.8%	1.0%	0.9%	1.0%	1.7%	0.6%	1.1%
Austr	0.8%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	1.0%	0.7%	1.2%	0.6%	0.1%	1.0%
o m ue	1.0%	1.2%	0.5%	0.9%	1.0%	0.8%	1.0%	0.3%	0.4%	0.8%	0.8%	1.1%	0.3%	0.6%	0.9%
C	0.4%	0.4%	0.4%	0.0%	0.4%	0.4%	0.6%	0.4%	0.0%	0.5%	0.5%	0.7%	1.7%	0.0%	0.9%
Pol	1.0%	1.1%	0.5%	0.2%	0.9%	1.1%	1.3%	0.5%	0.2%	1.2%	0.6%	0.9%	0.6%	0.3%	0.8%
ther cou tres	0.4%	0.5%	0.6%	0.6%	0.6%	0.4%	0.6%	0.7%	0.8%	0.6%	0.5%	0.8%	0.5%	0.9%	0.7%
<b>Total</b>	<b>32.2%</b>	<b>14.4%</b>	<b>12.3%</b>	<b>11.5%</b>	<b>13.8%</b>	<b>34.7%</b>	<b>14.1%</b>	<b>13.3%</b>	<b>10.7%</b>	<b>13.9%</b>	<b>36.1%</b>	<b>13.6%</b>	<b>11.3%</b>	<b>9.9%</b>	<b>13.0%</b>

1. Top 2 countries sorted on 200 /10 total of T on imports, ustoms duties and Duty 1 2 .

2. Total of T on imports, ustoms duties and Duty 1 2 .

# GLOSSARY

<i>Ad valorem</i> excise duties	Are levied on certain selected locally manufactured goods. Corresponding <i>ad valorem</i> customs duties are levied at the same rate of duty on imported goods of the same class or kind. <i>Ad valorem</i> customs duties and <i>ad valorem</i> excise are levied on those items specified in schedule 1 Part 2B of the Harmonized System. <i>Ad valorem</i> excise duty is calculated on the basis of the value of the goods. Discounts are, however, granted on locally manufactured goods.
Air passenger departure tax	Fee-paying passengers departing on international flights pay a tax of R150 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R80 per passenger.
BLNS countries	South Africa is one of the five signatories to the SACU agreement with Botswana, Lesotho, Namibia and Swaziland (so called BLNS countries).
Capital gains tax (CGT)	Was introduced in October 2001. It forms part of the income tax system and is based on capital gains made upon the disposal of assets.
Company income tax (CIT)	Comprises all provisional and assessed taxes paid by companies (net of refunds).
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry to grow thereby creating much needed job opportunities. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.

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

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

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

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



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

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

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

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

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

Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
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