

2015 Tax Statistics

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

ISBN: 978-0-621-44069-0



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



South African Revenue Service

The 2015 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury.

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

Published by National Treasury and SARS

November 2015

To obtain copies please contact:

ECONOMIC TAX ANALYSIS CHIEF DIRECTORATE

National Treasury

Private Bag X115

Pretoria

0001

South Africa

Tel: +27 12 315 5111

Fax: +27 12 315 5516

email: media@treasury.gov.za

www.treasury.gov.za/publications/tax%20statistics/

**REVENUE PLANNING, ANALYSIS
REPORTING AND RESEARCH UNIT**

South African Revenue Service

Private Bag X923

Pretoria

0001

South Africa

Tel: +27 12 422 4000

email: taxstatistics@sars.gov.za

[www.sars.gov.za/about/sataxsystem/
pages/tax-statistics.aspx](http://www.sars.gov.za/about/sataxsystem/pages/tax-statistics.aspx)

F

OREWORD

This joint release by SARS and National Treasury of the 8th *Tax Statistics* Bulletin is made against the backdrop of increasing international utilisation of tax administrative data to support national statistical frameworks. Tax administrative data has for many years informed statistical sampling frames for the conducting of business surveys, and South Africa is no exception.

In 2014 the United Nations' General Assembly endorsed the *Fundamental Principles of Official Statistics*, following the adoption of these principles by the UN's Statistical Commission in 1994. These principles form the foundation for best practice in the generating and publishing of statistics by government agencies and *inter alia* cover the judicious choice of data sources for compiling statistics. Principle 5 specifies that data for the compilation of statistics may be drawn from either surveys or administrative sources, and that the factors to consider in deciding on the most appropriate sources include quality, costs and the burden on respondents.

The use of administrative records as a source for statistics is generally far less costly than the conducting of a specific purpose survey, and there is of course no additional burden on respondents if statistics are compiled from data already provided by citizens during the course of their engagement with government. The fact that the administrative records generally cover an entire population, in contrast to a sample survey, means that statistics derived from them are more reliable for sub-components of the population and for small geographical areas.

The aggregated statistics presented in this *Tax Statistics* Bulletin provide important insights into the economic trajectory of our country. These include:

- how the profitability of companies is evolving,
- the value added by entities registered for VAT,
- the growth in gross income reported by individual taxpayers, and
- their taxable income in turn.

For the second year, statistics derived from the collection of Personal Income Tax are presented at municipal level, providing users now with a three-year time series. Data at this level is vital for understanding our economy and informing economic planning at a local level.

The use of tax records in firm-level research to develop insight into micro-economic drivers of performance and productivity (and hence improve the evidence base for policy evaluation and development) is currently being piloted in a further SARS-National Treasury collaboration on data. The return on the compilation of statistics published in the *Tax Statistics* Bulletin paved the way for this new development, and in turn, the deeper interrogation of tax records is likely to grow and enhance the usefulness of the tax statistics to be made available in future *Tax Statistics* Bulletins.

FOREWORD

SARS and National Treasury are pleased to provide indicators that, we believe, will add significantly to the body of knowledge in South Africa, sharpening policy debates and enhancing fact-based decision-making. We trust that users will continue to engage with us on what is published and hence add to the value of future editions of the *Tax Statistics* Bulletin.



Tom Moyane
Commissioner: SARS

A stylized, handwritten signature in black ink, appearing to read 'Tom Moyane'.



Lungisa Fuzile
Director-General: National Treasury

A stylized, handwritten signature in black ink, appearing to read 'Lungisa Fuzile'.

CONTENTS



About this Publication.....	V
Chapter 1 Revenue Collections	1
Chapter 2 Personal Income Tax.....	29
Chapter 3 Company Income Tax	124
Chapter 4 Value-Added Tax	180
Chapter 5 Import VAT and Customs Duties.....	210
Chapter 6 Other Taxes and Collections	226
Glossary	238
Index	248

ABOUT THIS PUBLICATION

2015 TAX STATISTICS AT A GLANCE

DATA	TAX REGISTER AS AT MARCH 2015	EXPECTED TO SUBMIT & ACTIVE	ASSESSMENTS, PAYMENTS, REFUNDS, BILLS OF ENTRY	COLLECTIONS FOR 2014/15		
PIT	18.2mil individuals (429 691 employers)	6.6mil expected to submit ¹	4.9mil assessed ¹ R1.2tr taxable income ¹ R245.9bn tax assessed ¹	PIT R353.9bn (includes PAYE)		
CIT	2.9mil companies	835 306 expected to submit ²	652 847 assessed ² R162.9bn tax assessed ²	CIT R186.6bn		
VAT	679 274 VAT vendors	420 940 active vendors ³	R286.9bn payments ³ R162.1bn refunds ³	Net VAT R261.3bn (includes payments, refunds & Import VAT)		
Import VAT & Customs Duties	280 953 importers		R1.5tr Customs value ³ , R136.8bn Import VAT ³ , R42.5bn Customs Duties ³	Customs Duties R40.7bn		
Tax Statistics chapters	Chapter 1: Revenue collections	Chapter 2: PIT	Chapter 3: CIT	Chapter 4: VAT	Chapter 5: Import VAT & Customs Duties	Chapter 6: Other Taxes and Collections ⁴

1. For the 2014 tax year

2. For the 2013 tax year

3. For the 2014/15 fiscal year

A BOUT THIS PUBLICATION

We have great pleasure in releasing the 2015 edition of the *Tax Statistics* Bulletin. The publication builds on and expands the previous seven editions (2008 to 2014).

This eighth edition provides an overview of tax revenue collections and tax return information for the 2011 to 2014 tax years as well as the 2010/11 to 2014/15 fiscal years.

It contains more detailed and varied tax revenue data than publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. Feedback from a variety of sources indicates that tax statistics also provide valuable insights into socio-economic trends.

The publication is set out as follows:

- *Chapter 1: Revenue Collections* provides a summary of aggregate tax revenue collection trends from 2010/11 to 2014/15.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed PIT revenues of registered individual taxpayers. It also provides information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of CIT revenues. Information about taxable income categorised by income group, sector and type of business entity, as declared in the tax returns, is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of information about input and output VAT derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs Duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, as well as Import VAT, and Customs duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* provides information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Mineral and Petroleum Resources Royalty (MPRR), Southern African Customs Union (SACU) payments and Diesel refunds.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of tables and figures in the publication.

ABOUT THIS PUBLICATION

WHAT'S NEW

After widespread consultation with stakeholders, and assessing feedback from a variety of sources, it was decided to include several additions and enhancements to this publication. The data series and available information have been extended and reformatted as follows:

- A column showing Employment Tax Incentive (ETI) data has been added to Table A1.4.2 on Taxes on persons and individuals, in Chapter 1;
- The 10 year comparison has been expanded to include analysis of taxpayers who are 65 years of age and older, in Chapter 2;
- An analysis of companies who had been assessed for all the tax years from 2004 to 2013 has been included to illustrate the shift in their taxable income and tax liability, in Chapter 3;
- Tables and graphs detailing the contribution of Import VAT and Customs Duties by customs port of entry have been included in Chapter 5; and
- A graphical representation of the distribution of Transfer Duty collected by property value; and a table detailing the breakdown by the nature of the property have been included in Chapter 6.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of June 2015. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns that have been filed for a specific tax year. More detail about how this estimate is determined is provided in Chapter 2 (PIT) and Chapter 3 (CIT).
- Information about the sector (industry) in which taxpayers operate is drawn from taxpayers' returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System (HS).
- Some figures have been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.

ABOUT THIS PUBLICATION

- The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2011) while the latter is displayed with a forward slash (e.g. 2012/13).
- Tables numbered with an “A” (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

A full electronic version of this publication (including the Excel tables used in this publication) is available for download at the websites of the South African Revenue Service (SARS) (www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx) and National Treasury (www.treasury.gov.za/publications/tax%20statistics).

We welcome comments and suggestions that would enhance the effectiveness of the publication for policy evaluation and enable it to provide further insights into South Africa’s social and economic contexts. Please email such comments and suggestions to taxstatistics@sars.gov.za.

REVENUE COLLECTIONS

For the 2014/15 fiscal year:

Revenue collected
during 2014/15
fiscal year

**R986.3
BILLION**



9.6%

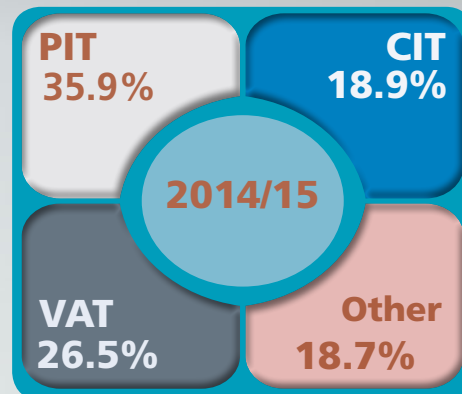
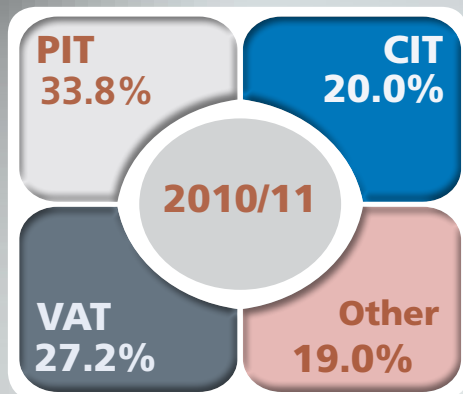
Higher by R86.3bn
against 2013/14



10.0%

Compound
annual growth rate
(CAGR) achieved for
2010/11 to 2014/15

Composition of main sources of tax revenue

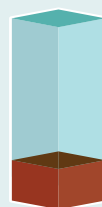


Payment Channels

The value of payments at
branch offices
reduced from 12.8% in
2010/11 to
only 0.2% in 2014/15



73.2%
eFiling



26.6%
Banks



0.2%
Branch offices

R40.7 BILLION



Tax relief provided
to individuals during
the period 2010/11
to 2014/15

COST OF REVENUE COLLECTIONS

Declined

1.10%
2010/11

0.97%
2014/15

REVENUE COLLECTIONS

1 REVENUE COLLECTIONS

KEY FACTS

In the 2014/15 fiscal year:

- Tax revenue collected amounted to R986.3 billion and grew by R86.3 billion (9.6%);
- Revenue growth was supported by PIT and VAT which grew by 13.9% and 9.9% respectively;
- The tax-to-GDP ratio increased from 24.9% in 2013/14 to 25.7% in 2014/15 exceeding the long-term average of 24%. This however remains below the peak of 26.4% achieved in 2007/08;
- The cost of revenue collection ratio decreased in 2013/14 to 0.97% where it remained in 2014/15, which is below the international benchmark of 1%;
- The number of individuals registered for Income Tax at 31 March 2015 continued to increase from 16.8 million in the previous year to 18.2 million as a result of SARS' requirement that employers register all employees as taxpayers, regardless of their tax liability; and
- There were 2.9 million registered companies (of which about 800 000 submit income tax returns) as at 31 March 2015 and 679 274 registered VAT vendors of which 420 940 (62.0%) were active.

INTRODUCTION

The South African Revenue Service Act (No. 34 of 1997) mandates SARS to:

- Collect all revenue due to the fiscus;
- Ensure maximum compliance with tax and customs legislation; and
- Provide a customs service that will maximise revenue collections, protect our borders and facilitate trade.

Compared with many of its international counterparts the South African tax system was resilient during and post the 2008 global financial crisis. Following a 4.2% decline in the 2009/10 fiscal year, tax revenues recovered strongly in subsequent years, albeit at a reduced Compound Annual Growth Rate (CAGR). During this same period the tax-to-Gross Domestic Product (GDP) ratio moderated to its long-term average of 24%.

CIT accounted for much of the contraction in the tax-to-GDP ratio that occurred after the 2008 global financial crisis as company profits waned in the face of declining global and domestic demand. Companies accumulated assessed losses during the 2008 global financial crisis, leading to CIT revenue only surpassing pre-crisis collections five years later in 2013/14.

As a result of relatively robust revenue performance, the South African Government, as part of its counter-cyclical stance, continued to provide general tax relief to individuals and companies while still maintaining sustainable budget deficits during this period of economic hardship.

This sustainable revenue performance is the result of a responsive tax policy and effective measures to improve compliance as well as improvements in SARS' administrative efficiency achieved by its Modernisation Programme. This enabled National Treasury to maintain a healthy fiscal framework during the tentative global economic recovery following the recession.

This chapter gives an overview of:

- South Africa's tax system;
- Tax register;
- Tax relief and rates;
- Budget and consolidated revenue;
- Main indicators of revenue performance;
- Tax revenue by main category;
- Cost of revenue collection; and
- Distribution by payment channels and monthly tax revenue.

SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based tax system. Residents, subject to certain exclusions, are taxed on their worldwide income irrespective of where such income was earned. Non-residents are taxed only on their income from a South African source and are subject to international treaties such as Double Taxations Agreements (DTAs). Foreign taxes are credited against South African tax payable on foreign income.

TAX REGISTER

One of SARS' strategic objectives is to broaden the South African tax base. The level of growth in the tax register is influenced by socio-economic conditions, tax policy, legislative amendments and levels of compliance. SARS has endeavoured to increase the number of registered taxpayers through tax education, outreach and enforcement.

The number of individuals, companies, trusts, employers and VAT vendors as well as importers and exporters registered with SARS is shown in *Table 1.1*. Significant indicators include:

- The number of individuals registered for PIT increased by 8.4% from 16.8 million in 2013/14 to 18.2 million in 2014/15. Growth during the past three years was mainly due to the revised employer filing process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 certificate regardless of the amount of income earned;
- The number of active companies registered for Income Tax increased by 9.3% from 2.7 million in 2013/14 to nearly 2.9 million in 2014/15;
- The number of employers registered for Pay-As-You-Earn (PAYE) grew by 5.6% in 2014/15;
- The number of vendors registered for VAT increased in the period under review by 2.6%; and
- Year-on-year growth of importers and exporters in the register grew moderately at 3.1%.

REVENUE COLLECTIONS

Table 1.1: Tax register, 31 March 2011 - 31 March 2015

Number as at	Individuals ^{1,2}	Companies (CIT) ^{1,3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
31 Mar 2011	10 346 175	2 078 182	326 649	386 428	664 267	238 779	217 359
31 Mar 2012	13 703 717	2 034 719	301 365	384 883	652 349	247 595	224 216
31 Mar 2013	15 418 920	2 195 883	312 066	391 254	650 540	265 497	240 709
31 Mar 2014	16 779 711	2 685 405	322 188	407 066	662 194	272 544	246 500
31 Mar 2015	18 185 538	2 935 385	331 584	429 691	679 274	280 953	254 108
Percentage year-on-year growth							
31 Mar 2012	32.5%	-2.1%	-7.7%	-0.4%	-1.8%	3.7%	3.2%
31 Mar 2013	12.5%	7.9%	3.6%	1.7%	-0.3%	7.2%	7.4%
31 Mar 2014	8.8%	22.3%	3.2%	4.0%	1.8%	2.7%	2.4%
31 Mar 2015	8.4%	9.3%	2.9%	5.6%	2.6%	3.1%	3.1%

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

2. The tax year for individuals starts on 1 March and ends at the end of February the following year. The number of individuals registered for income tax has increased since March 2011 due to the revised employer filing requirements.

3. The tax year for companies is normally the financial year of the company for financial reporting purposes.

TAX RELIEF AND RATES

Tax relief

Over the past decade the South African Government granted substantial tax relief to personal income taxpayers. This was achieved through effective tax base broadening reforms supported by buoyant revenue collections. Between the period 2003/04 and 2008/09 (before the global financial crisis) revenue collections achieved a CAGR of 15.6%. After the crisis this declined to 10.0% during the period 2010/11 to 2014/15.

Direct tax relief of R45.0 billion was granted between 2010/11 and 2014/15 whilst indirect taxes grew by R30.1 billion to contain the net outflow from the fiscus to R14.9 billion. *Table 1.2* shows the tax relief over this period with negative values indicating tax relief. Specific indirect taxes are levied at a rate per unit as opposed to a rate per value (*Ad valorem*), and are adjusted each year for inflation to maintain the indirect tax burden in real terms.

Table 1.2: Summary effects of tax proposals, 2010/11 - 2014/15

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total	
2010/11	-5 400	-1 350	–	-6 750	2 250	3 600	450	6 300	-450
2011/12	-8 850	500	-750	-9 100	1 935	1 900	1 150	4 985	-4 115
2012/13	-9 800	1 100	-1 950	-10 650	1 840	4 517	1 985	8 342	-2 308
2013/14	-7 382	-860	–	-8 242	2 065	3 270	495	5 830	-2 412
2014/15	-9 250	-1 000	–	-10 250	2 110	2 565	–	4 675	-5 575
Total	-40 682	-1 610	-2 700	-44 992	10 200	15 852	4 080	30 133	-14 859

More details on the tax proposals for each fiscal year can be found in the Budget Review documents available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/default.aspx>.

Tax rates

Most marginal tax rates remained unchanged during the period April 2010 to March 2015, as shown in *Table 1.3*. Legislative changes to replace the Secondary Tax on Companies (STC) with Dividends Tax (DT) came into effect on 1 April 2012. STC was imposed on companies on the declaration of

REVENUE COLLECTIONS

dividends at a rate of 10% whereas DT is a tax imposed on shareholders at a rate of 15% on receipt of dividends. Growth in tax revenue has occurred due to increases in the value of taxable economic activities as well as greater compliance rather than an increase in tax rates.

Table 1.3: Maximum marginal tax rates, 2010/11 - 2014/15

Percentage	PIT ¹	CIT	STC/DT ²	VAT	Transfer Duty ³
01 Apr 2010 – 31 Mar 2012	40%	28%	10%	14%	8%
01 Apr 2012 – 31 Mar 2013	40%	28%	15%	14%	8%
01 Apr 2013 – 31 Mar 2014	40%	28%	15%	14%	8%
01 Apr 2014 – 28 Feb 2015	40%	28%	15%	14%	8%
01 Mar 2015 – 31 Mar 2015	41%	28%	15%	14%	11%

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

The marginal rate for individuals increased from 40% to 41% with effect from 1 March 2015.

2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) as from 1 April 2012.

3. Transfer Duty marginal rate increased from 8% to 11% with effect from 1 March 2015.

BUDGET AND CONSOLIDATED REVENUE

National budget revenue includes all revenue streams into the fiscus, both tax revenue and non-tax revenue, as well as the allocations of transfers made to Botswana, Lesotho, Namibia and Swaziland (BLNS) in terms of the SACU agreement. SACU disbursements are determined according to a revenue sharing formula described in Chapter 6.

Consolidated revenue also includes revenue collected by the provinces and selected public entities as well as social security contributions. This is illustrated in *Figure 1.1*.

Figure 1.1: Illustration of budget revenue and consolidated revenue

<u>REVENUE</u>	<u>COLLECTED BY SARS</u>
Tax revenue	All tax revenue
+ Non-tax revenue	- MPRR - Mining leases and ownership
- SACU payments	
= Budget revenue	
+ Other revenue (provinces, social security, selected public entities)	Revenue collected on behalf of: - Unemployment Insurance Fund (UIF) - Road Accident Fund (RAF)
= Consolidated revenue	

Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

REVENUE COLLECTIONS

Table 1.4: Total budget revenue and consolidated revenue, 2010/11 - 2014/15

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue ¹	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other ²	Consolidated revenue ³
2010/11	674 183	100.7%	89.0%	16 474	690 657	-17 906	672 751	90 122	762 873
2011/12	742 650	100.3%	88.7%	24 403	767 053	-21 760	745 293	96 971	842 264
2012/13	813 826	103.4%	92.9%	28 087	841 913	-42 151	799 762	109 514	909 276
2013/14	900 015	101.4%	89.0%	30 626	930 641	-43 374	887 266	124 322	1 011 589
2014/15	986 295	102.3%	89.6%	29 225	1 015 520	-51 738	963 782	136 466	1 100 248

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

2. Includes provinces, social security and selected public entities.

3. The audited figure for consolidated revenue for 2014/15 was not available at the time of publication. The figure used is the estimate provided in the Budget Review 2015.

In addition to tax revenue, SARS collects MPRR as well as Mining Leases and Ownership which are included in non-tax revenue. SARS also collects revenue on behalf of RAF and the UIF.

MAIN INDICATORS OF REVENUE PERFORMANCE

Compound Annual Growth Rate (CAGR)

Total tax revenue collected by SARS increased from R674.2 billion in 2010/11 to R986.3 billion in 2014/15 maintaining a CAGR of 10.0%. This was well below the CAGR of 13.6% achieved prior to the onset of the financial crisis between 2000/01 and 2005/06. The decline in the CAGR for individual taxpayers for the period 2000/01 to 2005/06, as shown in *Table 1.5*, is as a result of tax relief accrued directly to individual taxpayers. In the same period the significant increase in companies CAGR, to 23.9%, is due to a significant increase in taxable income.

Table 1.5: Nominal tax collections, 1995/96 - 2014/15

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value - added Tax	CAGR ¹	Tax Revenue	CAGR ¹
1995/96	51 179		15 667		32 768		127 278	
2000/01	86 478	11.1%	29 492	13.5%	54 455	10.7%	220 119	11.6%
2005/06	125 645	7.8%	86 161	23.9%	114 352	16.0%	417 196	13.6%
2010/11	226 925	12.6%	132 902	9.1%	183 571	9.9%	674 183	10.1%
2014/15	352 950	11.7%	184 925	8.6%	261 295	9.2%	986 295	10.0%

1. Compound annual growth rate (percentage)

2. Excludes interest on overdue income tax as in Table A1.4.1.

Tax-to-GDP ratio

The proportion of taxes collected by Government relative to a country's output, or GDP, is an important economic indicator. . It is used internationally by institutions such as the International Monetary Fund (IMF), the World Bank and the Organisation for Economic Co-operation and Development (OECD), to analyse the tax systems and economic performance for comparative analysis between countries.

The South African tax-to-GDP ratio increased during the past 5 years from a low of 23.9% in 2010/11 to 25.7% in 2014/15. This increase was driven by increased contributions from PIT and VAT. Growth

REVENUE COLLECTIONS

in CIT remained at around 5.0% as a result of assessed losses incurred by companies during the financial crisis.

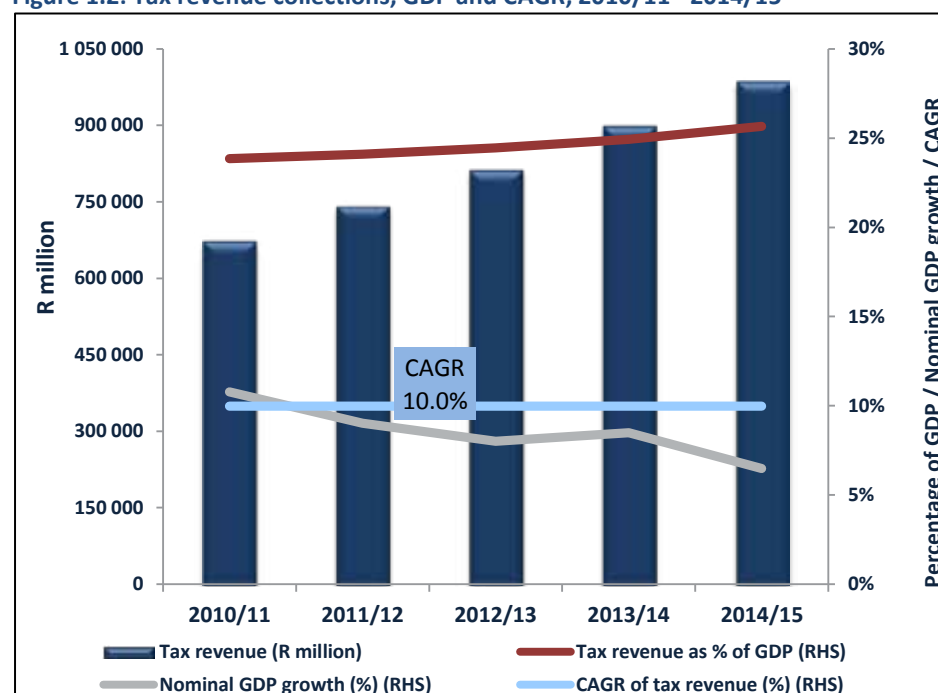
Table 1.6 shows tax revenue as a percentage of GDP since 1995/96. Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2010/11.

Table 1.6: Tax revenue as a percentage of GDP, 1995/96 - 2014/15

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
1995/96	127 278	580 155	21.9%
1996/97	147 332	652 065	22.6%
1997/98	165 327	717 535	23.0%
1998/99	184 786	776 801	23.8%
1999/00	201 266	858 945	23.4%
2000/01	220 119	976 573	22.5%
2001/02	252 295	1 079 625	23.4%
2002/03	281 939	1 251 137	22.5%
2003/04	302 443	1 357 971	22.3%
2004/05	354 979	1 510 452	23.5%
2005/06	417 196	1 682 271	24.8%
2006/07	495 549	1 911 151	25.9%
2007/08	572 815	2 171 014	26.4%
2008/09	625 100	2 408 661	26.0%
2009/10	598 705	2 551 316	23.5%
2010/11	674 183	2 826 072	23.9%
2011/12	742 650	3 080 887	24.1%
2012/13	813 826	3 327 627	24.5%
2013/14	900 015	3 609 842	24.9%
2014/15	986 295	3 843 778	25.7%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2015.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2010/11 - 2014/15



REVENUE COLLECTIONS

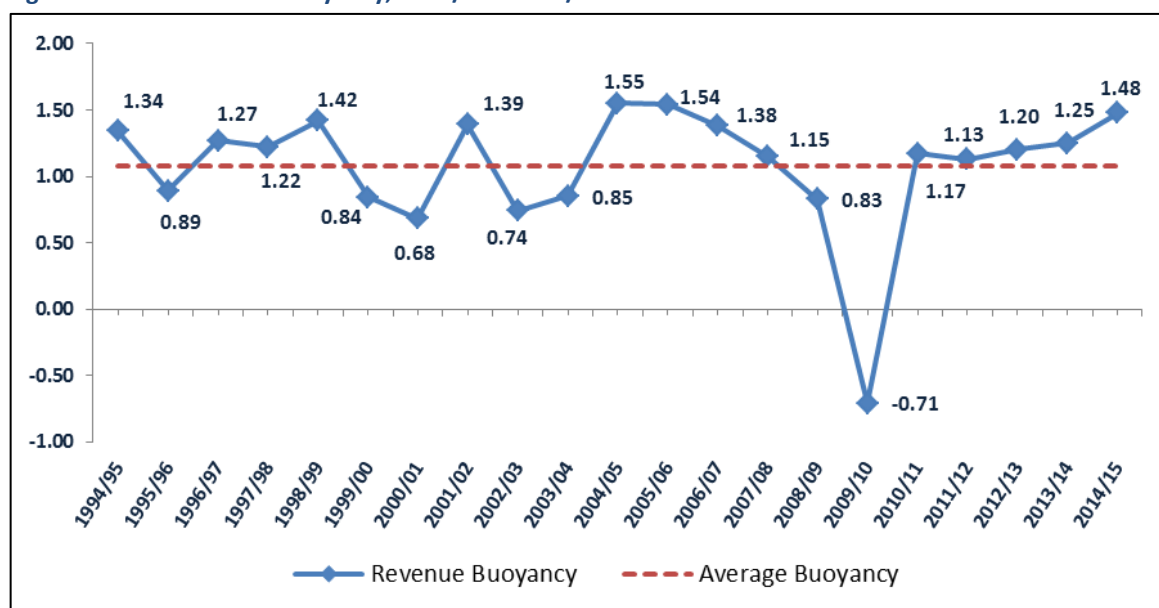
Most of the increases in nominal tax revenue during the past few years was not driven by increases in tax rates, but rather due to a combination of the following factors:

- A combination of rising commodity prices;
- Above-inflation wage settlements;
- Increases in domestic consumption;
- Increase in the value of imports;
- Improvements in tax administration and compliance.

Tax revenue buoyancy

Tax buoyancy is an important indicator as it measures the extent to which tax revenues vary with changes in economic growth. South African tax revenue has remained buoyant despite tough economic conditions. As shown in *Figure 1.3* year-on-year revenue buoyancy has increased from a low of -0.71 in 2009/10, at the height of the global financial crisis, to 1.48 in 2014/15. The tax policy framework has proved resilient in a period of global volatility, but buoyant tax revenue collections depend on improved tax compliance and strong economic growth.

Figure 1.3: Tax Revenue Buoyancy, 1994/95 - 2014/15



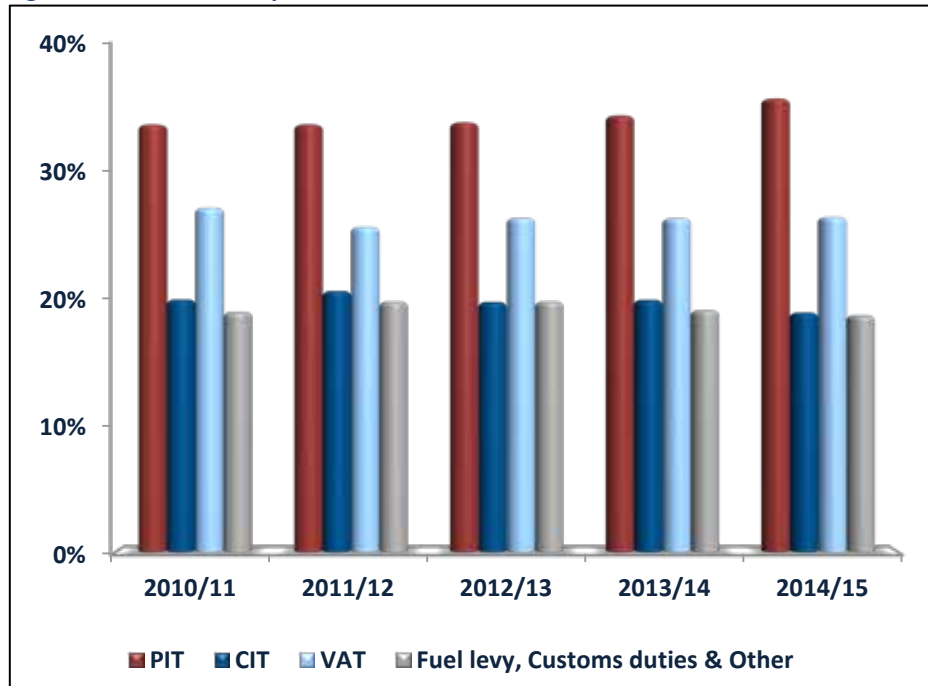
Main sources of tax revenue

PIT, CIT and VAT account for about 80% of total tax revenue. The Fuel levy together with Specific excise and Customs Duties account for a further 12% while other taxes account for the remainder.

The impact of the global financial crisis has changed the relative contributions of the various taxes over the past five years (*Figure 1.4* and *Table A1.2.1*). The relative PIT contribution has increased while the relative CIT contribution has declined.

REVENUE COLLECTIONS

Figure 1.4: Relative composition of main sources of tax revenue, 2010/11 - 2014/15

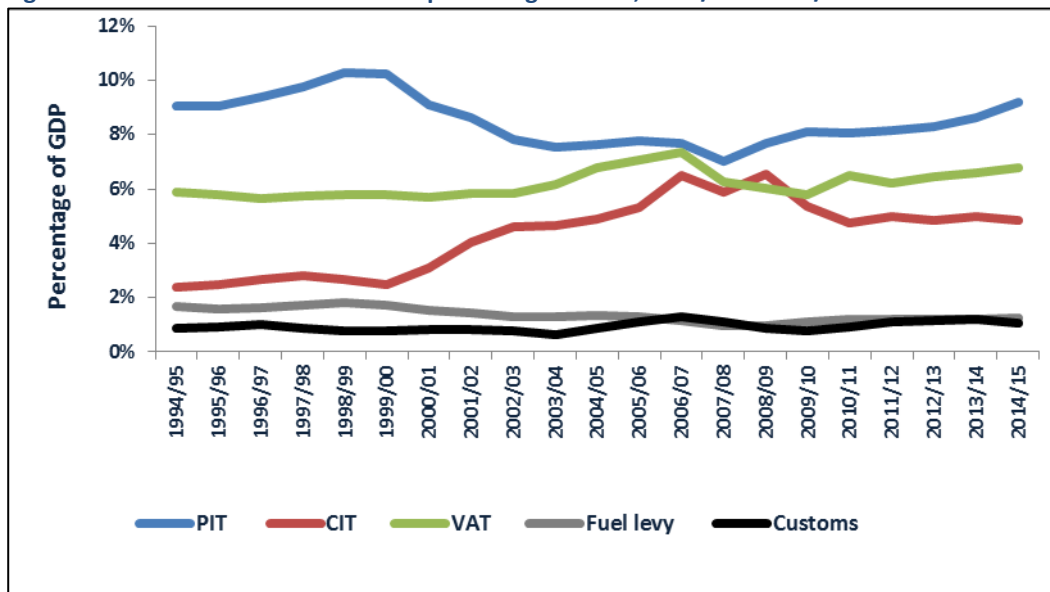


The relative contribution of CIT to total tax revenue declined from 20.0% in 2010/11 to 18.9% in 2014/15. Reduced CIT collections resulted in a higher relative contribution by PIT. The contribution of PIT to total tax revenue was 35.9% in 2014/15. The extent of the shift is shown by the fact that while PIT contributed R93.5 billion more to tax revenue than CIT in 2010/11, it provided R167.3 billion more than CIT in 2014/15. The contribution of VAT increased from 25.7% in 2011/12 to 26.5% in 2014/15.

Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. The effects of the global financial crisis and the lag-effects of the recession can be seen clearly in the CIT contribution. CIT collections as a percentage of GDP declined from a high of 5.4% in 2009/10 to 4.9% in 2014/15. PIT as a percentage of GDP increased from 8.1% in 2010/11 to 9.2% in 2014/15. VAT as a percentage of GDP grew from 6.5% in 2010/11 to 6.8% in 2014/15.

REVENUE COLLECTIONS

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2014/15



TAX REVENUE BY MAIN CATEGORY

South Africa subscribes to the Government Finance Statistics (GFS) classification of revenue as prescribed by the IMF.

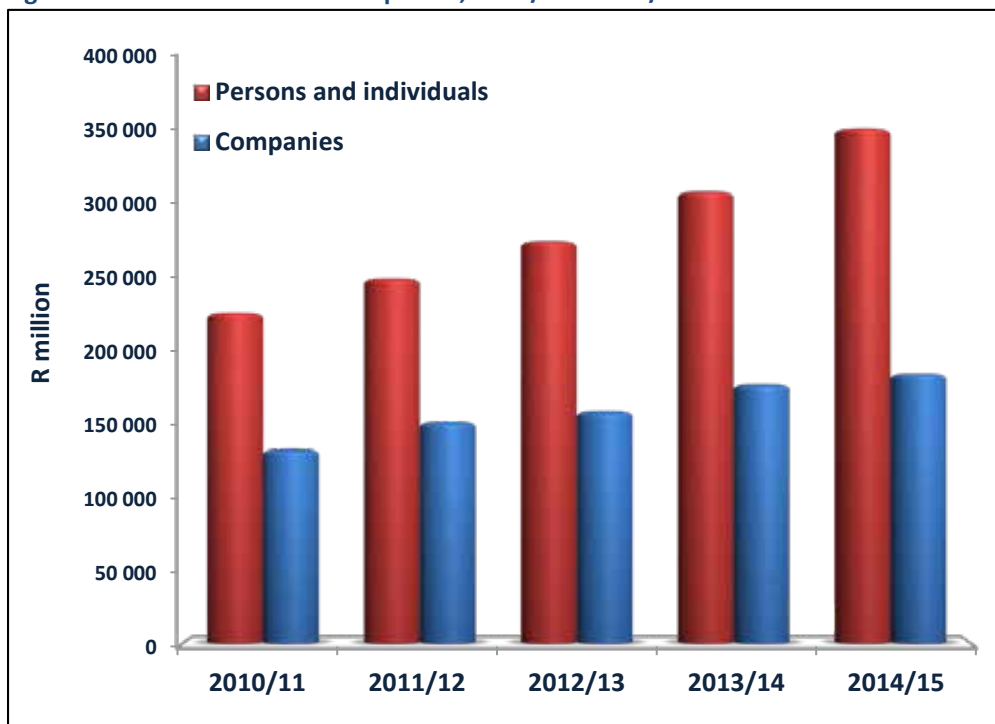
According to this classification, as shown in *Table A1.3.1* tax revenue comprises the following main categories:

- *Taxes on income and profits* constitute the largest category of tax revenue, and accounted for 57.0% of total tax revenue in 2014/15. This category comprises taxes on persons and individuals; taxes on companies (both inclusive of CGT; and the latter also including STC, DT and Royalties); Interest on overdue income tax; Tax on retirement funds (abolished in 2007) and Small business tax amnesty proceeds (ended on June 2007). *Figure 1.6* shows the main taxes in this category.

Table A1.4.1 contains a summary of the taxes on income and profits, while *Tables A1.4.2* and *A1.4.3* provide further details of taxes on persons and individuals and taxes on companies. Chapters 2 and 3 contain further information about PIT and CIT.

REVENUE COLLECTIONS

Figure 1.6: Taxes on income and profits, 2010/11 - 2014/15



Taxes on payroll and workforce comprise of Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.

Taxes on property, as shown in *Table A1.5.1*, comprise of Donations tax, Estate duty, Securities Transfer Tax (STT) and Transfer duties.

- **Donations tax** is levied at a rate of 20% on the value of the donation. An annual exemption of R100 000 is available to natural persons.
- **Estate duty** is levied at a rate of 20% on the dutiable amount of the deceased estate. Some deductions and abatement are allowed from the total value of the estate.
- **STT** is levied at a rate of 0.25% on every transfer of a security.
- **Transfer duty** is the largest source of revenue in this category. It is levied on the acquisition of property at a progressive rate for all persons including companies, close corporations and trusts. From 1 March 2015, a marginal rate of 11% applies to the portion of the property valued at more than R2.25 million.

Domestic taxes on goods and services comprise of VAT, Specific excise duties, *Ad valorem* excise duties, Fuel levy, Universal Services Fund levy, and Turnover tax on micro businesses and various environmental taxes. *Table A1.6.1* provides a summary of the collections of domestic taxes on goods and services.

- **VAT** is the largest source of revenue in this category at 73.3% in 2014/15 (*Figure 1.7*). VAT is levied at a rate of 14% on goods and services, with some exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa.

REVENUE COLLECTIONS

Figure 1.7: Value-Added Tax (VAT), 2010/11 - 2014/15

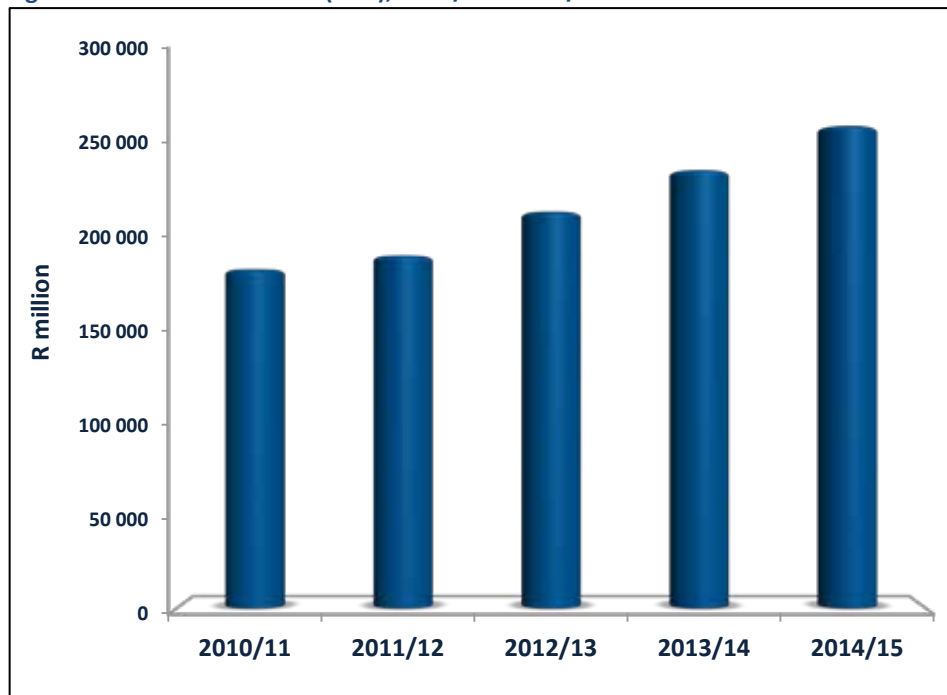


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- *Environmental taxes* as shown in Table 1.7 comprise International air passenger departure tax, Plastic bag levy, Electricity levy, Incandescent light bulb levy and CO₂ tax on motor vehicle emissions. The South African Government has responded to the serious global challenge of climate change by introducing several environmental taxes that are intended to modify the behaviour of the country's citizens.
 - *International air passenger departure tax* is a tax imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to the BLNS countries and R100 per passenger on other international flights. From 1 October 2011, the tax was increased and passengers departing on flights to BLNS countries have been paying a departure tax of R100 a passenger while passengers on other international flights have been paying R190 a passenger.
 - *The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag re-use. The levy was increased to 4 cents a bag from 1 July 2009 and further increased to 6 cents a bag from 1 April 2013.
 - *The Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It is applied to electricity generated from non-renewable sources. The levy was increased to 2.5 cents per kWh from 1 April 2011 and some of the revenue was set aside to fund the rehabilitation of roads damaged by the haulage of coal for electricity generation. From 1 July 2012, the levy was increased to 3.5 cents per kWh and additional revenue is now used to fund energy-efficiency initiatives such as the solar-water heater programme.
 - *Incandescent light bulb levy* was introduced from 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of

REVENUE COLLECTIONS

energy-saving light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce “greenhouse gas” emissions. The levy increased to R4 a bulb from 01 April 2013.

- *CO₂ tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 per gCO₂/km for each gram of emissions above 120 gCO₂/km, on 1 April 2013. For double-cab vehicles the levied rate of R100 increased to R125 per gCO₂/km for each gram of emissions above 175 gCO₂/km.

Table 1.7 shows the environmental tax collections for the past five years.

Table 1.7: Environmental taxes, 2010/11 - 2014/15

R million	International air departure tax	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Total
2010/11	649	150	5 103	151	626	6 679
2011/12	762	161	6 323	144	1 617	9 007
2012/13	873	151	7 984	137	1 567	10 712
2013/14	879	169	8 819	72	1 711	11 650
2014/15	907	174	8 648	91	1 483	11 303

- *Taxes on international trade and transactions* comprise of import related taxes. Import duties are levies imposed on goods imported into South Africa and are intended to protect local producers. This category also includes miscellaneous customs and excise receipts that have not yet been allocated to the appropriate duty types as well as the Diamond export levy which was imposed to stimulate the local diamond polishing industry.

The relative contribution of vehicles and capital equipment to Import VAT and Customs Duties declined in 2014/15. Furthermore, imported Fuel levy was allocated to Fuel levy in 2014/15 as opposed to Customs duty in years prior to 2014/15. Further details are contained in Chapter 5.

Table A1.7.1 provides a summary of taxes on international trade and transactions collections.

- *State miscellaneous revenue* comprises revenue received by SARS that cannot be allocated to specific revenue types.

COST OF REVENUE COLLECTION

The cost of tax revenue collection is an important indicator of the efficiency of revenue authorities and it is used for comparative analysis when benchmarking countries. This ratio is calculated by dividing the cost of the internal operations of a revenue authority by the total tax revenue collected. This ratio does not include the non-tax revenue and social security contributions collected by SARS such as MPRR, UIF and RAF. SARS is therefore more efficient than the ratio suggests.

SARS' cost-to-tax-revenue ratio remains in line with the international benchmark of 1%. In the past five years the ratio has ranged around the 1% mark and moved from a high of 1.10% in 2010/11 to a low of 0.97% in 2013/14 and 2014/15 years. This indicates that SARS has contained costs while increasing the amount of revenue it has collected (Table 1.8).

REVENUE COLLECTIONS

Table 1.8: Cost of revenue collections, 2010/11 - 2014/15

R million	Tax revenue collected	Operating cost ¹	Cost of collection ²
2010/11	674 183	7 426	1.10%
2011/12	742 650	8 221	1.11%
2012/13	813 826	8 696	1.07%
2013/14	900 015	8 702	0.97%
2014/15	986 295	9 528	0.97%

1. Operating cost as disclosed in the Statement of Financial Performance for the controlling entity in the SARS: Own Accounts Annual Financial Statements.

2. Operating cost as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS collections

The SARS Modernisation Programme enabled the migration of the majority of taxpayers to electronic payment platforms and thereby significantly improved turnaround times. This has reduced the risk associated with human intervention and significantly decreased cash collections at branch offices. Payment methods other than branch payments are:

- **eFiling** requires a taxpayer to register as an eFiling client in order to make electronic payments using this channel; and
- **Payments at banks** enables taxpayers to make either an internet banking transfer or an over-the-counter deposit using this channel.

The eFiling channel accounted for 73.2% of the value of all taxpayer payments in 2014/15. This is significantly higher than in 2010/11 when this channel accounted for 55.5% of the total value of payments processed.

The value and number composition of the main channels of payment are shown in *Figures 1.8* and *1.9*.

REVENUE COLLECTIONS

Figure 1.8: Composition of main channels of payment (value), 2010/11 - 2014/15

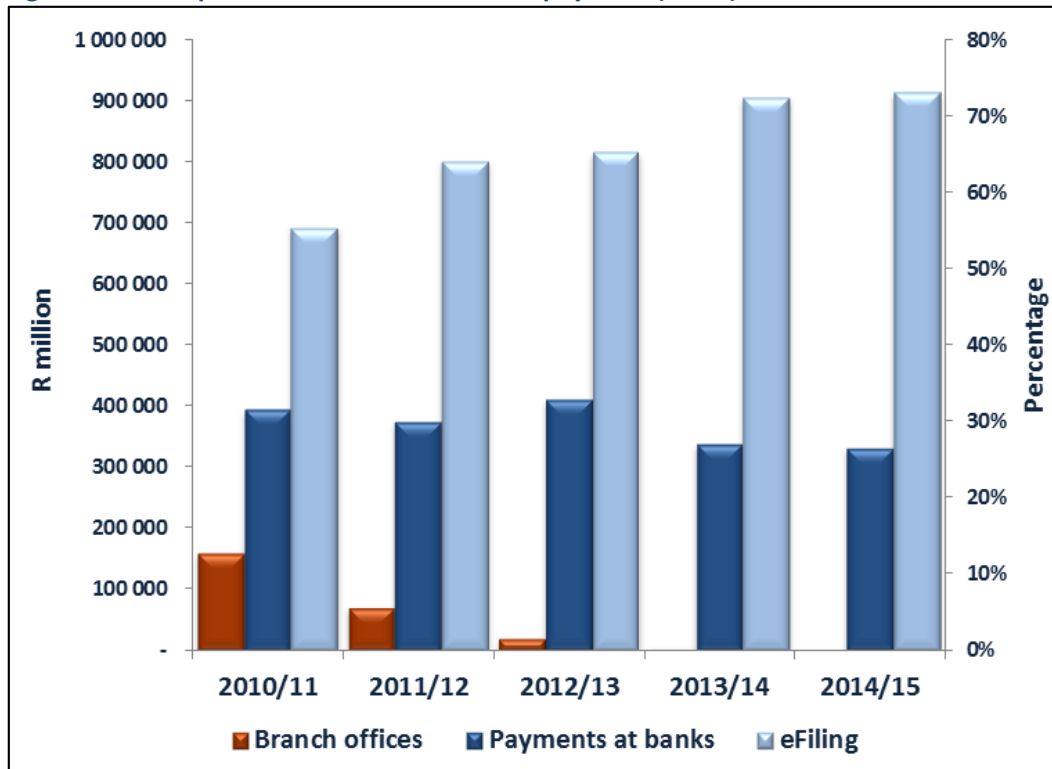
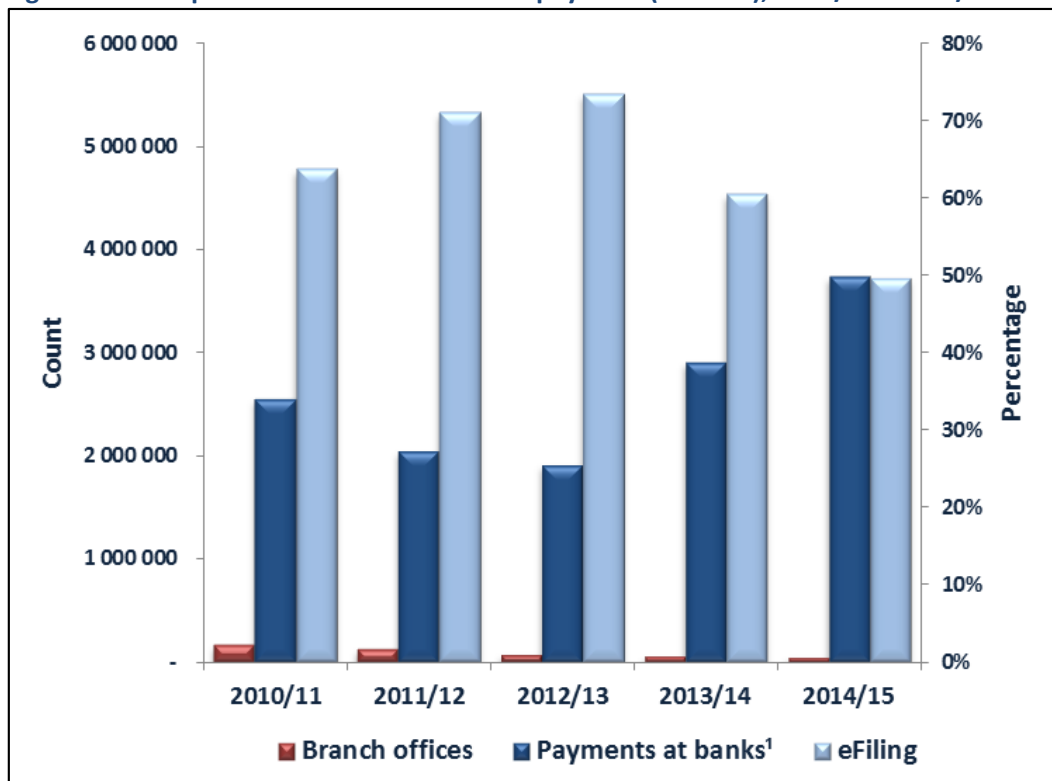


Figure 1.9: Composition of main channels of payment (number), 2010/11 - 2014/15



1. The increase in the number of payments at banks from 2013/14 is due to the discontinuation of the debit pull payment mechanism at the end of October 2013

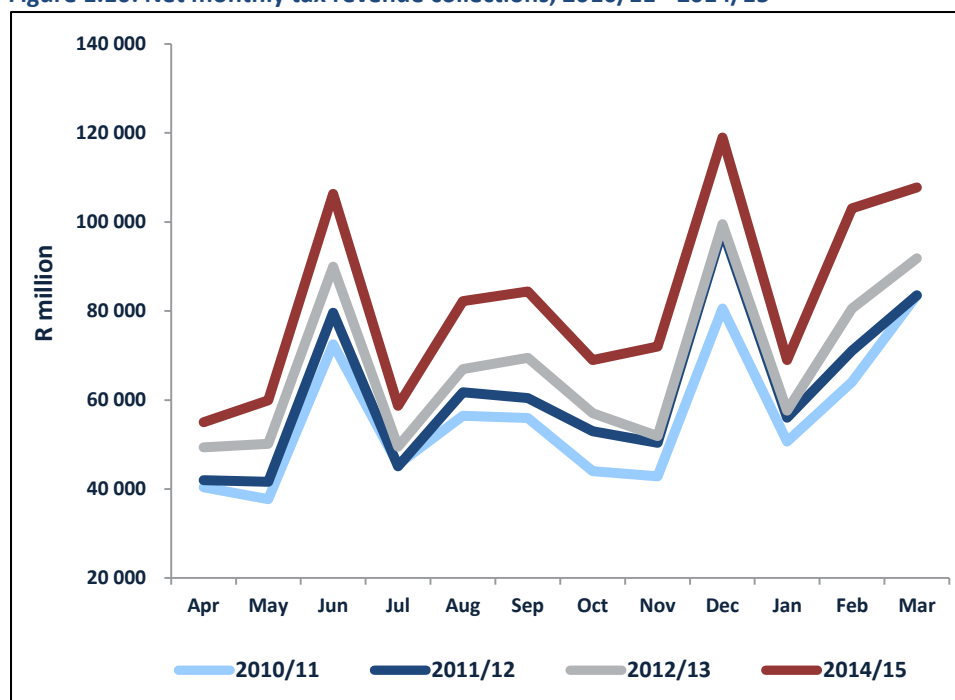
REVENUE COLLECTIONS

Amendments to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at its branch offices. This was later reduced to R50 000 and extended to all tax products. The revised payment rules further stimulated growth in the use of electronic payment channels and contributed to the rapid decline in payments made at branch offices. The value of payments at branch offices fell from 12.8% of all taxpayer payments in 2010/11 to only 0.2% in 2014/15.

Prior to October 2013, taxpayers were allowed to settle their obligations to SARS using the “debit pull” facility for payments on the eFiling channel. SARS deemed the financial risk associated with debit pulls to be unacceptably high and discontinued this payment mechanism. This decreased the number of payments processed through the eFiling channel in 2013/14.

Figure 1.10 and Table A1.1.1 show the net monthly and quarterly trends in the collection of tax revenues. The peaks in June, December, February and March are mainly due to CIT provisional payments from companies whose year-ends coincide with these months.

Figure 1.10: Net monthly tax revenue collections, 2010/11 - 2014/15



REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2010/11 – 2014/15

R million	Month											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
2010/11	40 407	37 749	72 529	45 544	56 485	55 915	43 979	42 855	80 516	50 636	64 026	83 541
2011/12	41 994	41 637	79 590	45 062	61 750	60 435	52 963	50 412	98 210	56 028	71 079	83 489
2012/13	49 387	50 153	89 948	49 513	66 974	69 485	57 008	51 919	99 473	57 587	80 563	91 814
2013/14	48 869	55 767	99 298	55 318	75 069	76 853	61 032	60 687	114 490	64 994	90 725	96 912
2014/15	54 999	59 903	106 312	58 733	82 191	84 359	68 997	71 987	118 989	68 977	103 087	107 762
Percentage of total												
2010/11	6.0%	5.6%	10.8%	6.8%	8.4%	8.3%	6.5%	6.4%	11.9%	7.5%	9.5%	12.4%
2011/12	5.7%	5.6%	10.7%	6.1%	8.3%	8.1%	7.1%	6.8%	13.2%	7.5%	9.6%	11.2%
2012/13	6.1%	6.2%	11.1%	6.1%	8.2%	8.5%	7.0%	6.4%	12.2%	7.1%	9.9%	11.3%
2013/14	5.4%	6.2%	11.0%	6.1%	8.3%	8.5%	6.8%	6.7%	12.7%	7.2%	10.1%	10.8%
2014/15	5.6%	6.1%	10.8%	6.0%	8.3%	8.6%	7.0%	7.3%	12.1%	7.0%	10.5%	10.9%
Quarter	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
2010/11	150 686			157 944			167 350			198 203		
2011/12	163 221			167 247			201 585			210 597		
2012/13	189 488			185 973			208 400			229 965		
2013/14	203 934			207 239			236 209			252 632		
2014/15	221 214			225 282			259 973			279 825		
Percentage of total												
2010/11	22.4%					23.4%	24.8%					29.4%
2011/12	22.0%					22.5%	27.1%					28.4%
2012/13	23.3%					22.9%	25.6%					28.3%
2013/14	22.7%					23.0%	26.2%					28.1%
2014/15	22.4%					22.8%	26.4%					28.4%
												100.0%
												100.0%
												100.0%
												100.0%
												100.0%

REVENUE COLLECTIONS

Table A1.2.1: Tax revenue by main revenue source, 2010/11 – 2014/15

R million	Direct				Indirect				Total tax revenue
	Personal Income Tax (PIT) ¹	Company Income Tax (CIT) ¹	Secondary Tax on Companies (STC) / Dividends Tax (DT) ²	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties ³	Specific excise duties	Other
2010/11	228 096	134 635	17 178	9 531	183 571	34 418	26 637	22 968	17 149
2011/12	251 339	153 272	21 965	11 278	191 020	36 602	34 198	25 411	17 564
2012/13	276 679	160 896	19 739	12 474	215 023	40 410	38 998	28 378	21 229
2013/14	310 929	179 520	17 309	13 691	237 667	43 685	44 179	29 039	23 996
2014/15	353 918	186 622	21 247	15 691	261 295	48 467	40 679	32 334	26 044
Percentage of total									
2010/11	33.8%	20.0%	2.5%	1.4%	27.2%	5.1%	4.0%	3.4%	2.5%
2011/12	33.8%	20.6%	3.0%	1.5%	25.7%	4.9%	4.6%	3.4%	2.4%
2012/13	34.0%	19.8%	2.4%	1.5%	26.4%	5.0%	4.8%	3.5%	2.6%
2013/14	34.5%	19.9%	1.9%	1.5%	26.4%	4.9%	4.9%	3.2%	2.7%
2014/15	35.9%	18.9%	2.2%	1.6%	26.5%	4.9%	4.1%	3.3%	2.6%
Nominal percentage increase from 2010/11 to 2014/15									
Cumulative	55.2%	38.6%	23.7%	64.6%	42.3%	40.8%	52.7%	40.8%	51.9%
Per year	11.6%	8.5%	5.5%	13.3%	9.2%	8.9%	11.2%	8.9%	11.0%
Percentage of GDP									
2010/11	8.1%	4.8%	0.6%	0.3%	6.5%	1.2%	0.9%	0.8%	0.6%
2011/12	8.2%	5.0%	0.7%	0.4%	6.2%	1.2%	1.1%	0.8%	0.6%
2012/13	8.3%	4.8%	0.6%	0.4%	6.5%	1.2%	1.2%	0.9%	0.6%
2013/14	8.6%	5.0%	0.5%	0.4%	6.6%	1.2%	1.2%	0.8%	0.7%
2014/15	9.2%	4.9%	0.6%	0.4%	6.8%	1.3%	1.1%	0.8%	0.7%

1. Includes interest on overdue income tax.
2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) from 1 April 2012.
3. Excludes Miscellaneous customs and excise receipts.

Table A1.3.1: Tax revenue by main category, 2010/11 – 2014/15

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property¹	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue²	Total tax revenue
2010/11	379 941	8 652	9 102	249 490	26 977	20	674 183
2011/12	426 584	10 173	7 817	263 950	34 121	5	742 650
2012/13	457 314	11 378	8 645	296 921	39 549	18	813 826
2013/14	507 759	12 476	10 487	324 548	44 732	13	900 015
2014/15	561 790	14 032	12 472	356 554	41 463	-16	986 295
Percentage of total							
2010/11	56.4%	1.3%	1.4%	37.0%	4.0%	0.0%	100.0%
2011/12	57.4%	1.4%	1.1%	35.5%	4.6%	0.0%	100.0%
2012/13	56.2%	1.4%	1.1%	36.5%	4.9%	0.0%	100.0%
2013/14	56.4%	1.4%	1.2%	36.1%	5.0%	0.0%	100.0%
2014/15	57.0%	1.4%	1.3%	36.2%	4.2%	-0.0%	100.0%
Percentage change year-on-year							
2011/12	12.3%	17.6%	-14.1%	5.8%	26.5%	-77.2%	10.2%
2012/13	7.2%	11.8%	10.6%	12.5%	15.9%	292.5%	9.6%
2013/14	11.0%	9.6%	21.3%	9.3%	13.1%	-29.0%	10.6%
2014/15	10.6%	12.5%	18.9%	9.9%	-7.3%	-225.6%	9.6%

1. Includes Transfer duty, Securities Transfer Tax (STT), Donations tax and Estate duty.

2. Stamp duty was abolished with effect from 1 April 2009. State miscellaneous revenue received by SARS which could not be allocated to specific revenue types.

REVENUE COLLECTIONS

Table A1.4.1: Taxes on income and profits, 2010/11 – 2014/15

R million	Persons and individuals ¹	Companies ¹	Secondary Tax on Companies (STC)	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
2010/11	226 925	132 902	17 178	–	2 904	32	379 941
2011/12	250 400	151 627	21 965	–	2 585	7	426 584
2012/13	275 822	159 259	9 814	9 925	2 494	1	457 314
2013/14	309 931	177 460	911	16 398	3 058	1	507 759
2014/15	352 950	184 925	547	20 700	2 664	3	561 790
Percentage of total							
2010/11	59.7%	35.0%	4.5%	–	0.8%		100.0%
2011/12	58.7%	35.5%	5.1%	–	0.6%		100.0%
2012/13	60.3%	34.8%	2.1%	2.2%	0.5%		100.0%
2013/14	61.0%	34.9%	0.2%	3.2%	0.6%		100.0%
2014/15	62.8%	32.9%	0.1%	3.7%	0.5%		100.0%
Percentage year-on-year growth							
2011/12	10.3%	14.1%	27.9%		-11.0%		12.3%
2012/13	10.2%	5.0%	-55.3%		-3.5%		7.2%
2013/14	12.4%	11.4%	-90.7%	65.2%	22.6%		11.0%
2014/15	13.9%	4.2%	-39.9%	26.2%	-12.9%		10.6%

1. Excludes interest on overdue income tax.

2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) from 1 April 2012.

3. Includes Tax on retirement funds and Small business tax amnesty proceeds.

Table A1.4.2: Taxes on persons and individuals, 2010/11 – 2014/15

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) ¹	Refunds	Subtotal	Interest on overdue income tax	Total
2010/11	220 308	15 264	6 829		-15 477	226 925	1 171	228 096
2011/12	245 612	15 583	6 781		-17 577	250 400	940	251 339
2012/13	270 913	16 935	7 747		-19 773	275 822	857	276 679
2013/14	302 895	19 192	8 883	-143	-20 896	309 931	998	310 929
2014/15	344 523	21 956	9 396	-2 420	-20 504	352 950	968	353 918
Percentage of total								
2010/11	96.6%	6.7%	3.0%		-6.8%	99.5%	0.5%	100.0%
2011/12	97.7%	6.2%	2.7%		-7.0%	99.6%	0.4%	100.0%
2012/13	97.9%	6.1%	2.8%		-7.1%	99.7%	0.3%	100.0%
2013/14	97.4%	6.2%	2.9%	-0.0%	-6.7%	99.7%	0.3%	100.0%
2014/15	97.3%	6.2%	2.7%	-0.7%	-5.8%	99.7%	0.3%	100.0%
Percentage year-on-year growth								
2011/12	11.5%	2.1%	-0.7%		13.6%	10.3%	-19.8%	10.2%
2012/13	10.3%	8.7%	14.2%		12.5%	10.2%	-8.8%	10.1%
2013/14	11.8%	13.3%	14.7%		5.7%	12.4%	16.4%	12.4%
2014/15	13.7%	14.4%	5.8%		-1.9%	13.9%	-3.0%	13.8%

1. The Employment Tax Incentive (ETI), which was introduced with effect from 1 January 2014, to help reduce youth unemployment.

REVENUE COLLECTIONS

Table A1.4.3: Taxes on companies, 2010/11 – 2014/15

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2010/11	137 068	9 552	169	-13 886	132 902	1 733	134 635
2011/12	157 677	9 551	217	-15 818	151 627	1 646	153 272
2012/13	165 102	8 641	255	-14 738	159 259	1 637	160 896
2013/14	179 161	11 376	329	-13 406	177 460	2 061	179 520
2014/15	184 963	10 404	308	-10 750	184 925	1 696	186 622
Percentage of total							
2010/11	101.8%	7.1%	0.1%	-10.3%	98.7%	1.3%	100.0%
2011/12	102.9%	6.2%	0.1%	-10.3%	98.9%	1.1%	100.0%
2012/13	102.6%	5.4%	0.2%	-9.2%	99.0%	1.0%	100.0%
2013/14	99.8%	6.3%	0.2%	-7.5%	98.9%	1.1%	100.0%
2014/15	99.1%	5.6%	0.2%	-5.8%	99.1%	0.9%	100.0%
Percentage year-on-year growth							
2011/12	15.0%	-0.0%	28.4%	13.9%	14.1%	-5.1%	13.8%
2012/13	4.7%	-9.5%	17.8%	-6.8%	5.0%	-0.5%	5.0%
2013/14	8.5%	31.7%	28.7%	-9.0%	11.4%	25.9%	11.6%
2014/15	3.2%	-8.5%	-6.4%	-19.8%	4.2%	-17.7%	4.0%

Table A1.5.1: Taxes on property, 2010/11 – 2014/15

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2010/11	65	782	2 933	5 322	9 102
2011/12	53	1 045	2 886	3 834	7 817
2012/13	82	1 013	3 272	4 278	8 645
2013/14	113	1 102	3 784	5 489	10 487
2014/15	167	1 489	4 150	6 666	12 472
Percentage of total					
2010/11	0.7%	8.6%	32.2%	58.5%	100.0%
2011/12	0.7%	13.4%	36.9%	49.0%	100.0%
2012/13	0.9%	11.7%	37.8%	49.5%	100.0%
2013/14	1.1%	10.5%	36.1%	52.3%	100.0%
2014/15	1.3%	11.9%	33.3%	53.4%	100.0%
Percentage year-on-year growth					
2011/12	-18.5%	33.6%	-1.6%	-28.0%	-14.1%
2012/13	55.9%	-3.1%	13.4%	11.6%	10.6%
2013/14	37.3%	8.7%	15.7%	28.3%	21.3%
2014/15	48.1%	35.1%	9.7%	21.4%	18.9%

REVENUE COLLECTIONS

Table A1.6.1: Domestic taxes on goods and services, 2010/11 – 2014/15

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
2010/11	183 571	22 968	1 596	34 418	6 679	258	249 490
2011/12	191 020	25 411	1 828	36 602	9 007	81	263 950
2012/13	215 023	28 378	2 232	40 410	10 712	166	296 921
2013/14	237 667	29 039	2 363	43 685	11 650	144	324 548
2014/15	261 295	32 334	2 962	48 467	11 303	194	356 554
Percentage of total							
2010/11	73.6%	9.2%	0.6%	13.8%	2.7%	0.1%	100.0%
2011/12	72.4%	9.6%	0.7%	13.9%	3.4%	0.0%	100.0%
2012/13	72.4%	9.6%	0.8%	13.6%	3.6%	0.1%	100.0%
2013/14	73.2%	8.9%	0.7%	13.5%	3.6%	0.0%	100.0%
2014/15	73.3%	9.1%	0.8%	13.6%	3.2%	0.1%	100.0%
Percentage year-on-year growth							
2011/12	4.1%	10.6%	14.5%	6.3%	34.8%	-68.7%	5.8%
2012/13	12.6%	11.7%	22.1%	10.4%	18.9%	106.0%	12.5%
2013/14	10.5%	2.3%	5.9%	8.1%	8.8%	-13.3%	9.3%
2014/15	9.9%	11.3%	25.3%	10.9%	-3.0%	34.4%	9.9%

1. Includes Universal Service Fund and Turnover tax for micro businesses.

REVENUE COLLECTIONS

Table A1.6.2: Value-Added Tax (VAT), 2010/11 – 2014/15

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2010/11	205 029	82 189	287 217	-103 646	183 571
2011/12	220 215	101 813	322 028	-131 008	191 020
2012/13	242 416	111 427	353 843	-138 820	215 023
2013/14	263 461	131 085	394 546	-156 879	237 667
2014/15	286 889	136 544	423 433	-162 138	261 295
Percentage of total					
2010/11	71.4%	28.6%	100.0%	-36.1%	63.9%
2011/12	68.4%	31.6%	100.0%	-40.7%	59.3%
2012/13	68.5%	31.5%	100.0%	-39.2%	60.8%
2013/14	66.8%	33.2%	100.0%	-39.8%	60.2%
2014/15	67.8%	32.2%	100.0%	-38.3%	61.7%
Percentage year-on-year growth					
2011/12	7.4%	23.9%	12.1%	26.4%	4.1%
2012/13	10.1%	9.4%	9.9%	6.0%	12.6%
2013/14	8.7%	17.6%	11.5%	13.0%	10.5%
2014/15	8.9%	4.2%	7.3%	3.4%	9.9%

REVENUE COLLECTIONS

Table A1.7.1: Taxes on international trade and transactions, 2010/11 – 2014/15

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Total
2010/11	26 637	269	70	26 977
2011/12	34 198	-141	64	34 121
2012/13	38 998	496	55	39 549
2013/14	44 179	460	93	44 732
2014/15	40 679	667	117	41 463
Percentage of total				
2010/11	98.7%	1.0%	0.3%	100.0%
2011/12	100.2%	-0.4%	0.2%	100.0%
2012/13	98.6%	1.3%	0.1%	100.0%
2013/14	98.8%	1.0%	0.2%	100.0%
2014/15	98.1%	1.6%	0.3%	100.0%
Percentage year-on-year growth				
2011/12	28.4%		-8.8%	26.5%
2012/13	14.0%		-13.8%	15.9%
2013/14	13.3%		68.7%	13.1%
2014/15	-7.9%		25.3%	-7.3%

Table A1.7.2: Fuel Levy, 2010/11 – 2014/15

R million	Fuel levy	Diesel Refunds	RAF	Pipeline levy ¹	Total
2010/11	32 948	-1 283	1 236	1 516	34 418
2011/12	35 497	-1 756	1 237	1 625	36 602
2012/13	39 994	-3 276	1 955	1 737	40 410
2013/14	46 893	-6 129	2 661	259	43 685
2014/15	52 398	-6 900	2 969	–	48 467
Percentage of total					
2010/11	95.7%	-3.7%	3.6%	4.4%	100.0%
2011/12	97.0%	-4.8%	3.4%	4.4%	100.0%
2012/13	99.0%	-8.1%	4.8%	4.3%	100.0%
2013/14	107.3%	-14.0%	6.1%	0.6%	100.0%
2014/15	108.1%	-14.2%	6.1%	–	100.0%
Percentage year-on-year growth					
2011/12	7.7%	36.9%	0.0%	7.1%	6.3%
2012/13	12.7%	86.5%	58.1%	6.9%	10.4%
2013/14	17.3%	87.1%	36.1%	-85.1%	8.1%
2014/15	11.7%	12.6%	11.5%	-100.0%	10.9%

1. The Pipeline levy was introduced from April 2010

REVENUE COLLECTIONS

PERSONAL INCOME TAX

For the 2014 tax year:



74.9%
Assessed

Registered individual taxpayers = 16.8 million
Assessed taxpayers = 4.9 million

Aggregated taxable
income of assessed
individual taxpayers

**R1.2
trillion**

Tax liability of assessed
individual taxpayers

**R251.9
billion**

40.3%

Registered in
Gauteng

52.7%

PAYE payments received
from the financial
intermediation, insurance,
real estate and business
services sector

27.1%

35 - 44 age
group

7.7%

381 163 Declared
business income

Of those
assessed



67.4%

Received
refunds

19.9%

Owed SARS
some tax

12.7%

Had a zero assessment

**Largest
allowance**



Travel allowance
R26.7bn
(27.6% of total
allowances assessed)

**Medical
deductions**



Medical deductions allowed
declined from R64.8bn in
2012 to R15.8bn in 2013 and
R16.8bn in 2014 due to the
introduction of a medical
tax credit system.

Largest fringe benefit



R42.8 billion

Medical aid
paid on behalf
of employees
(74.7% of total
fringe benefits
assessed)

Largest deduction



Contributions to pension and
retirement annuity funds
of R49.2bn (49.4% of total
deductions granted)



56.2%
Males
assessed



43.8%
Females
assessed

10 year tables



3 542 006
Taxpayers assessed
for the 2004
tax year

5 556 804
Assessed for the
2013 tax year

2 194 549
Taxpayers assessed
for all tax years
2004 - 2013



Municipalities

Assessed
tax statistics
available
for 234
municipalities

8.8%

Growth in
individual
taxpayer register

35.9%

PIT largest
source of revenue
(for 2014/15)

2 PERSONAL INCOME TAX

KEY FACTS

For the 2014 tax year, the Budget presented in February 2013 included:

- An increase in the threshold for the top PIT bracket to R638 600;
- Increases in the primary, secondary and tertiary rebates to R12 080, R6 750 and R2 250 respectively. This increased the tax thresholds for taxpayers below the age of 65 to R67 111; for those 65-74 years to R104 611 and 75 years and older to R117 111; and
- SARS received more than 17 million employees' tax certificates (IRP5s) that could be linked to just over 13 million individuals.

Assessed data for individual taxpayers for the 2014 tax year shows:

- Of the 6 597 244 taxpayers expected to submit returns, 4 941 390 (74.9%) have been assessed. A demographic and geographic analysis of the assessments at the time of the release of this publications shows:
 - 40.3% of assessed taxpayers were registered in Gauteng;
 - 629 667 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R355 310;
 - 27.1% of assessed taxpayers were aged 35 to 44; and
 - 56.2% of assessed taxpayers were male.
- The assessed taxpayers had aggregated taxable income of R1.2 trillion and a tax liability of R245.9 billion. Their average tax rate was 19.8%. It declined from 20.0% in 2012 because of medical deduction reforms;
- Income from salaries, wages and remuneration as well as pension, overtime and annuities accounted for 75.5% of total taxable income;
- The travel allowance of R26.7 billion at 27.6% was the largest of the total allowances assessed;
- Medical scheme contributions paid on behalf of employees was the largest fringe benefit at R42.8 billion. This was 74.7% of the total fringe benefits assessed; and
- Contributions to retirement funding (pension and retirement annuity funds) were the largest deduction at R49.2 billion (49.4%).

By 31 March 2014, the PIT register had grown 8.8%, compared with the previous year, to more than 16.8 million individuals.

PERSONAL INCOME TAX

INTRODUCTION

Personal Income Tax (PIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of individuals and trusts. It is determined for a specific year of assessment. Taxable capital gains form part of taxable income.

Most individuals receive their income as salaries or wages, pension or annuity 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.

PIT is South Africa's largest source of tax revenue and contributed 35.9% of total tax revenue collections in 2014/15. It contributed 34.5% in 2013/14.

This chapter provides an overview of:

- IRP5 data for 2014;
- Personal Income Tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

IRP5 DATA FOR 2014

For the 2014 tax year, SARS received more than 17.3 million IRP5 certificates that recorded PAYE of R282.8 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to this individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates. SARS identified more than 13 million unique individuals by scrutinising the IRP5 certificates received and it would be able to pre-populate returns for about 12.2 million of these individuals.

SARS could not link all the IRP5 certificates to a specific individual as some of these certificates were incorrectly completed by employers or contained inaccurate information. The 13 million unique individuals identified by SARS should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with IRP5 certificates. These include individuals who receive benefits from retirement funds .

An analysis of the IRP5 certificates linked to the 13.0 million unique individuals identified by SARS reveals that 5.6 million were females and 7.0 million were males. The gender of the remaining individuals could not be determined due to insufficient information.

PERSONAL INCOME TAX

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

The PIT brackets have been raised in parts to compensate for the effect of inflation (fiscal drag). The top marginal income tax rate of 40% for individuals has remained unchanged for the past decade but income tax brackets have been raised in each of the past three years. To assist low income earners, the lower income tax brackets have been raised by a greater proportion than the higher brackets.

Table 2.1 shows the rise in the PIT brackets between the 2011 and the 2014 tax years. The threshold of the top PIT bracket increased from R552 000 in 2011 to R638 600 in 2014, a CAGR of 5.2% over the three years. During this period the ceiling of the lowest PIT bracket rose from R140 000 in 2011 to R165 600 in 2014, a CAGR of 6.1% over the three years.

The primary rebate increased by 17.7%. This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 from R57 000 to R67 111. The secondary rebate increased by 18.9% from R5 675 to R6 750. For individuals aged 65 to 74, the income tax threshold increased by 18.2% from R88 528 to R104 611. The tertiary rebate, introduced in the 2011 Budget for taxpayers 75 and older, increased from R2 000 to R2 250 and the income tax threshold for these individuals increased from R104 261 to R117 111.

The reforms introduced during the past three years resulted in more taxpayers in the lower income categories being exempt from paying income tax.

Table 2.1: Personal income tax (PIT) brackets, 2011 and 2014

Tax year Rand	2011	2014	Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Taxable income brackets	0 – 140 000	0 – 165 600	18%	18.3%	
	140 001 – 221 000	165 601 – 258 750	25%	17.1%	
	221 001 – 305 000	258 751 – 358 110	30%	17.4%	
	305 001 – 431 000	358 111 – 500 940	35%	16.2%	
	431 001 – 552 000	500 941 – 638 600	38%	15.7%	
	552 001 and over	638 601 and over	40%		
Rebates					
Primary	10 260	12 080			17.7%
Secondary	5 675	6 750			18.9%
Tertiary ¹	-	2 250			-
Tax thresholds					
Below age 65	57 000	67 111			17.7%
Age 65 to below 75	88 528	104 611			18.2%
Age 75 and over ¹	-	117 111			-

1. A tertiary rebate of R2 000 was introduced in the 2011 Budget for taxpayers 75 years and older.

Tax relief

The tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, was fairly stable during the period under review at around 20%. This indicates the

PERSONAL INCOME TAX

effectiveness of using tax relief to combat fiscal drag. The extent of this tax relief, including “fiscal drag relief”¹, is illustrated in the following example.

Figure 2.1: Example of tax relief granted to an individual with taxable income of R100 000 in 1995

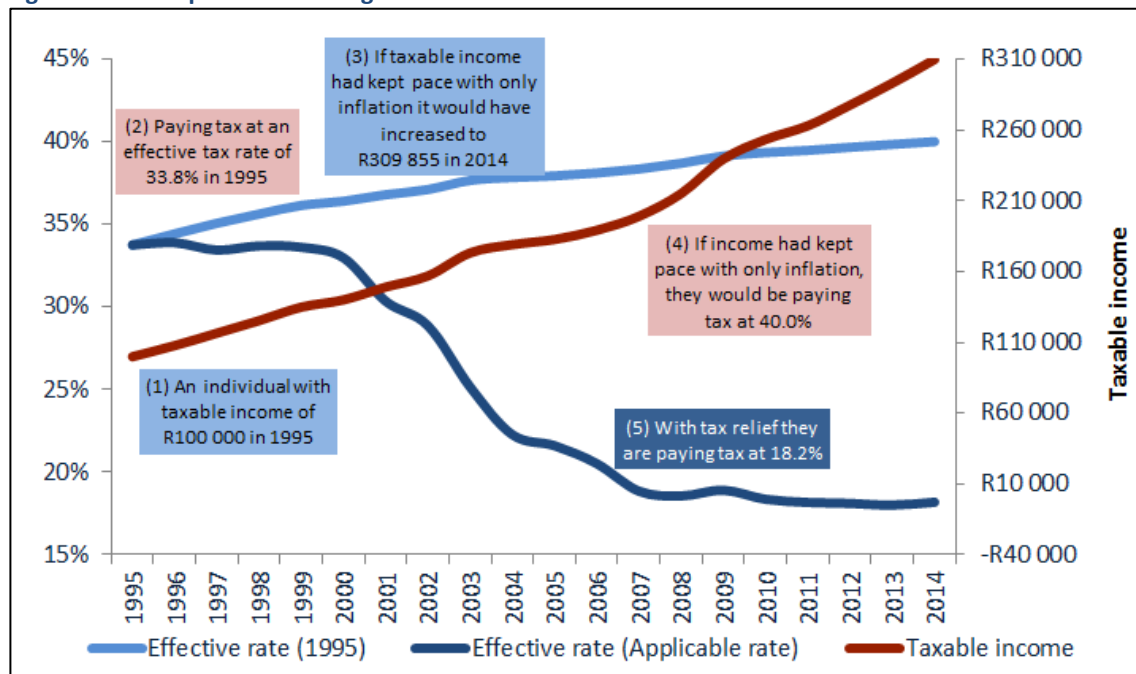


Figure 2.1 illustrates the impact of tax relief over a period of 19 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If their income had only kept pace with inflation (4) this would have increased to 40.0% in 2014 if there had been no adjustments to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same example (5) lowers the effective tax rate to only 18.2%.

Table 2.2 shows the tax relief granted to individuals since 1995 across a range of income levels. Tax relief is much more prominent in the lower income groups. Lower income groups receive proportionately greater tax relief when the tax thresholds are raised.

¹ Fiscal drag relief is the relief granted to taxpayers to neutralise the impact of inflation on effective tax rates.

PERSONAL INCOME TAX

Table 2.2: Tax relief granted to individuals, 1995 and 2014

Taxable income		Tax at 1995 rates		Tax at 2014 rates	Effective rates		
Rand					Tax at 1995 rates	Tax at 2014 rates	
1995 ¹	2014 ²	1995 ¹	2014 ³	2014	1995 ¹	2014 ³	2014
22 000	68 168	2 385	20 077	190	10.8%	29.5%	0.3%
25 000	77 464	3 225	24 074	1 863	12.9%	31.1%	2.4%
30 000	92 956	4 625	30 736	4 652	15.4%	33.1%	5.0%
40 000	123 942	8 225	44 060	10 230	20.6%	35.5%	8.3%
50 000	154 927	12 325	57 384	15 807	24.7%	37.0%	10.2%
100 000	309 855	33 765	124 002	56 347	33.8%	40.0%	18.2%
200 000	619 709	76 765	257 240	165 946	38.4%	41.5%	26.8%
300 000	929 564	119 765	390 477	289 510	39.9%	42.0%	31.1%
400 000	1 239 419	162 765	523 715	413 452	40.7%	42.3%	33.4%
500 000	1 549 273	205 765	656 952	537 394	41.2%	42.4%	34.7%
600 000	1 859 128	248 765	790 190	661 336	41.5%	42.5%	35.6%
700 000	2 168 983	291 765	923 427	785 278	41.7%	42.6%	36.2%
800 000	2 478 837	334 765	1 056 665	909 220	41.8%	42.6%	36.7%
900 000	2 788 692	377 765	1 189 902	1 033 162	42.0%	42.7%	37.0%
1 000 000	3 098 546	420 765	1 323 140	1 157 103	42.1%	42.7%	37.3%

1. Excludes the Transitional Levy.

2. 2014 taxable income based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2014 (i.e., the tax rates are kept at 1995 rates).

Source for Consumer Price Index (CPI) data: Statistics SA.

PROVISIONAL TAX PAYMENTS

Any person who derives income other than remuneration, an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. In 2014/15, provisional tax payments by individuals contributed 6.2% of net PIT collections. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment. This requirement increased the combined first and second provisional tax payments and substantially reduced third provisional tax payments to levels well below the 20% limit allowed for third provisional tax payments.

The change to the provisional tax payment trends is shown in *Table 2.3*.

PERSONAL INCOME TAX

Table 2.3: Provisional tax payments by provisional period, 2011 - 2014

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2011	5 461	29.0%	7 227	-6.9%	1 002	-25.1%	14 542
2012	5 486	0.5%	7 998	10.7%	981	-2.1%	15 777
2013	5 823	6.1%	9 011	12.7%	1 004	2.3%	17 181
2014	6 020	3.4%	10 500	16.5%	1 032	2.8%	17 552
Percentage of total							
2011	37.6%		49.7%		6.9%		100.0%
2012	34.8%		50.7%		6.2%		100.0%
2013	33.9%		52.4%		5.8%		100.0%
2014	34.3%		59.8%		5.9%		100.0%

1. Provisional tax payments above include only payments from individuals.

TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

Tax register

During 2010 SARS changed its registration policy and stipulated that everyone who is formally employed, regardless of their tax liability, must be registered for PIT. If an employee is not registered, it is the duty of their employer to register them with SARS. This change almost doubled the number of individuals in the tax register by 31 March 2011 with subsequent growth to 16.8 million as at 31 March 2014 (*Table 2.4*).

Table 2.4: Number of individuals, 2011 - 2014

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-11	10 346 175	74.7%	2011 ³	6 052 353	5 646 230	93.3%
31-Mar-12	13 703 717	32.5%	2012	6 359 833	5 777 872	90.8%
31-Mar-13	15 418 920	12.5%	2013	6 525 032	5 556 804	85.2%
31-Mar-14	16 779 711	8.8%	2014	6 597 244	4 941 390	74.9%

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

2. The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.

3. Compulsory for all employees of employers to be registered for income tax from 2011.

Expected submissions and assessed individual taxpayers

In February 2014 the International Monetary Fund (IMF) launched the Tax Administration and Diagnostic Tool which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this edition of the *Tax Statistics*. There are many individual taxpayers currently submitting returns who are below the compulsory submission threshold. These taxpayers are therefore not liable to submit a return but they may still elect to submit a return, possibly to recover tax deducted as they may qualify for refunds that the employer was not aware of. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

PERSONAL INCOME TAX

Expected submission counts for each tax year now include all taxpayers who have been assessed for a tax year as well as taxpayers with an “active” status who were assessed in any of the two previous years but who do not have an assessment for the tax year in question. The number of individuals expected to submit income tax returns increased from 6.1 million in 2011 to 6.6 million in 2014. Based on data available at the end of June 2015, 93.3% of expected return submissions for 2011 had been assessed while 90.8% had been assessed for 2012, 85.2% for 2013 and 74.9% for 2014. As the years progress, the level of assessment for any given tax year increases as more outstanding returns are submitted.

The statistics in the remainder of this chapter are based on assessments issued by SARS.

PIT system turnaround times and filing compliance

In the 2014 tax season more than 4.9 million returns were submitted to SARS. More than 99% of these returns were submitted electronically (compared with less than 3% in 2006) using the eFiling internet service or the Service Manager facility at a SARS branch office. Compliance among PIT taxpayers continues to improve as a result of SARS’ bulk registration and its employer registration initiatives.

The average processing turnaround time for PIT returns improved from 0.26 days in the 2012/13 financial year to 0.16 days in 2013/14 and to 0.05 days in 2014/15. In 2007, before the SARS Modernisation Programme began, only 2.6% of PIT returns were processed within 48 hours. During 2013/14, 94.5% of all PIT returns filed were processed within three seconds.

Assessments for 2014 resulted in 67.4% of taxpayers receiving refunds, 19.9% owing SARS after assessment and 12.7% having no liability after assessment.

TAXABLE INCOME AND TAX ASSESSED

Table 2.5 shows a summary of the number of individual taxpayers assessed, as well as their taxable income and the tax assessed.

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2011 - 2014

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as % of taxable income
2011	5 646 230	1 004 633	177 930	199 456	35 325	19.9%
2012	5 777 872	1 103 737	191 028	220 354	38 138	20.0%
2013	5 556 804	1 239 999	223 150	237 773	42 790	19.2%
2014	4 941 390	1 242 453	251 438	245 874	49 758	19.8%

Tax assessed as a percentage of taxable income remains at around 20%. This shows the impact of fiscal drag relief in countering inflation without significantly changing income distribution. The 0.8% decline in the effective income tax rate in 2013 was mainly due to the replacement of the medical scheme contribution deduction with a medical scheme contribution tax credit (effective 1 March 2012).

Distribution of tax liability across taxable income and income groups

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed, across major taxable income groups. The table shows that for 2014, 67.0% of the assessed individual taxpayers had a taxable income below R250 000, i.e. these taxpayers fell below the voluntary return submission threshold since 2013. These taxpayers earned 31.7% of the total taxable income and contributed 14.0% of the tax assessed. A further 23.3% of the taxpayers earned between R250 000 and R500 000 in 2014 and were liable for 28.6% of the tax assessed.

Although taxpayers' contributions to the fiscus continue to reflect the income inequalities in the South African society, tax records suggest that some upward social mobility is taking place.

The number of taxpayers assessed in the two upper brackets continues to grow. This is mainly due to above inflation adjustments to salaries, upward social mobility of some taxpayers as well as greater compliance. The R250 000 to R500 000 income tax bracket increased by 381 829 taxpayers (49.8%) between the 2011 and 2014 tax years while the upper bracket grew by 172 645 (56.1%) during this period.

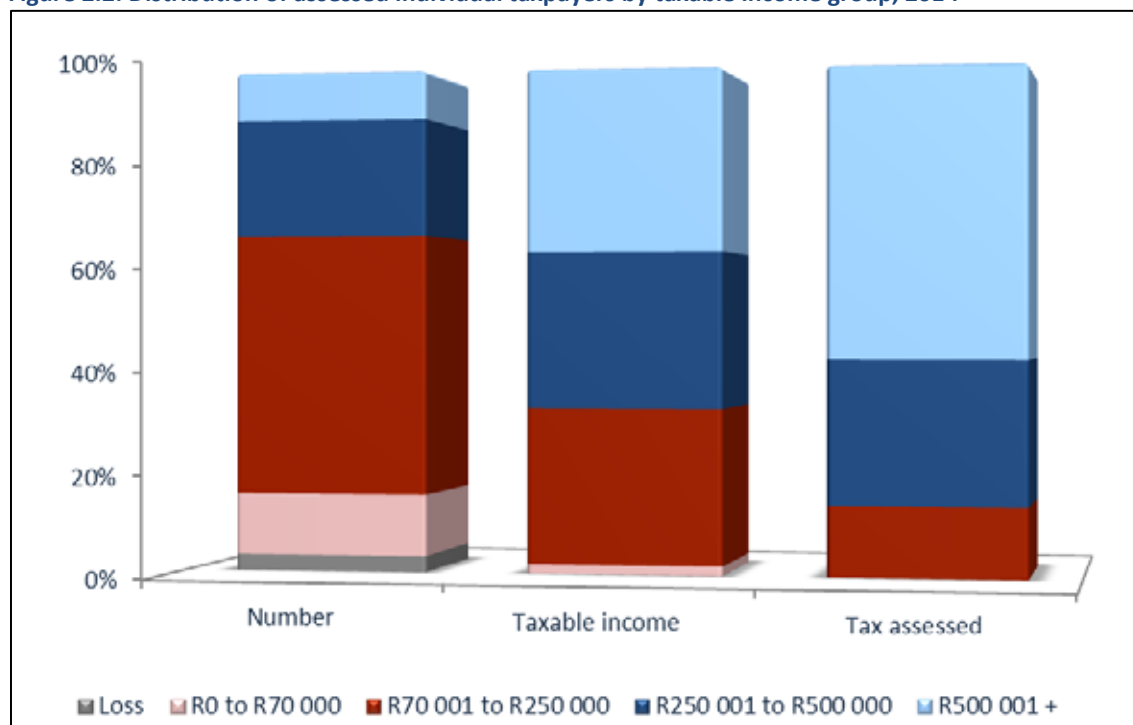
Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2011 - 2014

Percentage	Taxable income group	2011	2012	2013	2014
Number of taxpayers	<= 0	5.7%	4.9%	3.9%	3.3%
	1 – 70 000	21.6%	19.8%	14.7%	12.3%
	70 001 – 250 000	53.6%	54.1%	53.8%	51.5%
	250 001 – 500 000	13.6%	15.0%	19.7%	23.3%
	500 000 +	5.5%	6.2%	7.9%	9.7%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-2.3%	-2.2%	-1.9%	-1.6%
	1 – 70 000	5.0%	4.1%	2.7%	1.9%
	70 001 – 250 000	42.8%	40.7%	35.8%	31.4%
	250 001 – 500 000	26.0%	26.8%	29.9%	31.4%
	500 000 +	28.5%	30.5%	33.5%	36.9%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.2%	0.1%	0.0%	0.0%
	70 001 – 250 000	25.2%	22.9%	16.7%	14.0%
	250 001 – 500 000	28.1%	28.0%	28.9%	28.6%
	500 000 +	46.4%	49.1%	54.3%	57.4%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.2 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed, according to taxable income group, for 2014. Greater detail is provided in Table A2.1.1.

PERSONAL INCOME TAX

Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2014



Assessed losses for individuals do not only reflect the loss for that tax year. They can also include accumulated assessed losses brought forward from previous tax years. If an individual had a taxable profit for the year it is possible that they could still have an assessed loss, if this taxable profit was less than the assessed loss that had been brought forward.

Table A2.1.2 shows “income” included in the final taxable income calculation as recorded on the assessment. Note that interest exemptions and Capital Gains Tax (CGT) exclusions have not been taken into account. The income shown in the table is, therefore, based on taxable income plus deductions. However, the income shown is still not an indication of the gross income of the taxpayers.

The percentage of income granted as a deduction was 7.4% in 2014. The higher differences in 2011 and 2012 were mainly due to the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted for by employers for income tax purposes. This changed in the 2013 tax year when medical scheme contribution deductions were replaced by a medical scheme fees tax credit.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (rather than taxable income groups). The largest portion of the R99.5 billion allowed as deductions in 2014 was granted to taxpayers in the R200 001 to R500 000 income bracket. Of their income, 7.2% was granted as a deduction. The decrease from 11.4% in 2012 to 7.2% in 2013 was primarily the result of the change in medical deductions in 2013. This resulted in a 72.7% reduction in medical deductions allowed for taxpayers in the R200 001 to R500 000 taxable income bracket.

PERSONAL INCOME TAX

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2014

Tax year	2014			
Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	146 197	-19 058	700	-19 758
1 – 70 000	434 142	13 999	1 154	12 845
70 001 – 200 000	864 513	79 440	4 662	74 778
200 001 – 500 000	2 930 464	730 203	52 461	677 742
500 000 +	566 074	537 393	40 547	496 846
Total	4 941 390	1 341 977	99 524	1 242 453
Income group	Average income per assessed taxpayer (Rand)	Average deduction allowed (Rand)	Average taxable income per assessed taxpayer (Rand)	Percentage of income granted as a deduction
<= 0	-130 359	4 790	-135 149	3.7%
1 – 70 000	32 246	2 659	29 587	8.2%
70 001 – 200 000	91 890	5 392	86 497	5.9%
200 001 – 500 000	249 176	17 902	231 275	7.2%
500 000 +	949 334	71 629	877 705	7.5%
Total	271 579	20 141	251 438	7.4%

Distribution of taxable income and tax liability across 10 consecutive years, 2004 - 2013

To track the fluctuations in the taxable income of taxpayers over a 10 year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2004. The analysis comprised more taxpayers than indicated in the 2014 edition of the *Tax Statistics* as it now includes taxpayers 65 years. There were 3 542 006 taxpayers assessed in 2004. Of these, 2 194 549 taxpayers (62.0%) had been assessed for each of the subsequent nine years (2005 to 2013).

In 2004 there were 2 541 533 taxpayers (71.8% of those assessed) with taxable income below R120 000. By 2008 this number had reduced to 2 124 777 (51.5% of assessed) and then increased in 2012 to 2 643 560 taxpayers (45.8%). The total number of assessed taxpayers has, however, increased significantly from 3 542 006 in 2004 to 5 556 804 in 2013, an increase of 46.1% despite the introduction of minimum submission thresholds. The growth in the number of assessed taxpayers was much higher than the 9.7% increase in the South African population (from 46.7 million in 2004 to 51.2 million in 2012).

The retention rate across the 10 year period was 86.3%. This is due to the following:

- The submission threshold introduced in 2008 was at R120 000, and remained at this level until the 2013 tax year when it was increased to R250 000. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria.
- Some taxpayers assessed in 2004 may not have submitted returns for tax years 2008 and beyond for one or several reasons:
 - Death of taxpayer;
 - Emigration of taxpayer;
 - Insolvency of taxpayer; or

PERSONAL INCOME TAX

- Failure to submit returns.

Table 2.8 shows the increase in taxable income and tax assessed, in 2004 taxable income groups, for the taxpayers assessed throughout the 10 year tax period.

Table 2.8: Distribution of taxable income and tax liability across 10 consecutive years, 2004 - 2013

Tax year		2004			2013			Increase	
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
A: < 0	37 807	-8 043	0	0.0%	-4 769	1 332	-27.9%	3 274	1 332
B: = 0	62 073	–	3	0.0%	13 414	2 931	21.9%	13 414	2 928
C: 1 – 20 000	72 013	783	4	0.6%	10 423	2 089	20.0%	9 640	2 084
D: 20 001 – 30 000	70 872	1 847	6	0.4%	10 197	1 802	17.7%	8 350	1 795
E: 30 001 – 40 000	73 750	2 589	66	2.6%	10 998	1 727	15.7%	8 409	1 661
F: 40 001 – 50 000	82 386	3 723	202	5.4%	13 727	2 093	15.2%	10 004	1 892
G: 50 001 – 60 000	97 988	5 423	420	7.8%	18 207	2 733	15.0%	12 784	2 313
H: 60 001 – 70 000	156 401	10 215	969	9.5%	32 280	4 753	14.7%	22 065	3 784
I: 70 001 – 80 000	160 787	12 062	1 336	11.1%	35 547	5 463	15.4%	23 485	4 126
J: 80 001 – 90 000	182 252	15 469	1 969	12.7%	43 634	6 941	15.9%	28 165	4 972
K: 90 000 – 100 000	162 436	15 408	2 161	14.0%	41 714	7 001	16.8%	26 306	4 840
L: 100 001 – 110 000	146 060	15 314	2 308	15.1%	40 162	7 062	17.6%	24 848	4 754
M: 110 001 – 120 000	115 745	13 289	2 143	16.1%	33 796	6 438	19.0%	20 507	4 295
N: 120 001 – 130 000	94 466	11 793	2 031	17.2%	29 641	5 856	19.8%	17 848	3 824
O: 130 001 – 140 000	77 430	10 438	1 895	18.2%	25 910	5 373	20.7%	15 472	3 479
P: 140 001 – 150 000	61 992	8 979	1 716	19.1%	21 953	4 762	21.7%	12 974	3 046
Q: 150 001 – 200 000	211 722	36 476	7 888	21.6%	86 863	20 527	23.6%	50 387	12 639
R: 200 001 – 300 000	179 187	43 256	11 275	26.1%	97 786	26 576	27.2%	54 530	15 301
S: 300 001 – 400 000	69 389	23 780	7 093	29.8%	50 921	15 436	30.3%	27 141	8 343
T: 400 001 – 500 000	30 934	13 734	4 382	31.9%	28 279	9 110	32.2%	14 545	4 729
U: 500 001 – 750 000	28 470	17 057	5 748	33.7%	33 696	11 474	34.1%	16 639	5 726
V: 750 001 – 1 000 000	9 316	7 982	2 820	35.3%	15 074	5 376	35.7%	7 092	2 556
W: 1 000 001 – 2 000 000	8 712	11 558	4 245	36.7%	19 872	7 363	37.1%	8 314	3 117
X: 2 000 001 – 5 000 000	2 078	5 841	2 225	38.1%	8 313	3 205	38.6%	2 472	981
Y: 5 000 001 +	283	2 161	824	38.1%	2 197	864	39.3%	36	39
Total	2 194 549	281 134	63 731	22.7%	719 835	168 287	23.4%	438 701	104 556
<= 0	99 880	-8 043	3	0.0%	8 645	4 263	49.3%	16 688	4 260
1 – 60 000	397 009	24 580	1 668	6.8%	95 832	15 197	15.9%	71 252	13 529
60 001 – 120 000	923 681	182 484	34 723	19.0%	457 006	95 998	21.0%	274 522	61 275
120 001 – 500 000	725 120	37 514	11 474	30.6%	79 200	24 546	31.0%	41 686	13 072
500 000 +	48 859	44 599	15 863	35.6%	79 152	28 282	35.7%	34 553	12 420
Total	2 194 549	281 134	63 731	22.7%	719 835	168 287	23.4%	438 701	104 556

Over this period, the average taxable income of all assessed taxpayers increased by a compound annual rate of 8.4%. Changes to legislation also contributed to the growth in assessed tax. These changes included the treatment of medical deductions, fringe benefits and travel expenses.

The average taxable income for the 2 194 549 taxpayers increased at a higher rate (11.0%) during the 10 year period. This indicates that these taxpayers achieved greater increases in taxable income than the average of all individuals assessed (the latter includes new entrants).

Figure 2.3 shows how the 2.2 million taxpayers' taxable income shifted across the tax brackets due to increases in taxable income.

PERSONAL INCOME TAX

Figure 2.3: Proportion of the 2.2 million taxpayers' taxable income by marginal tax rates, 2004 - 2013

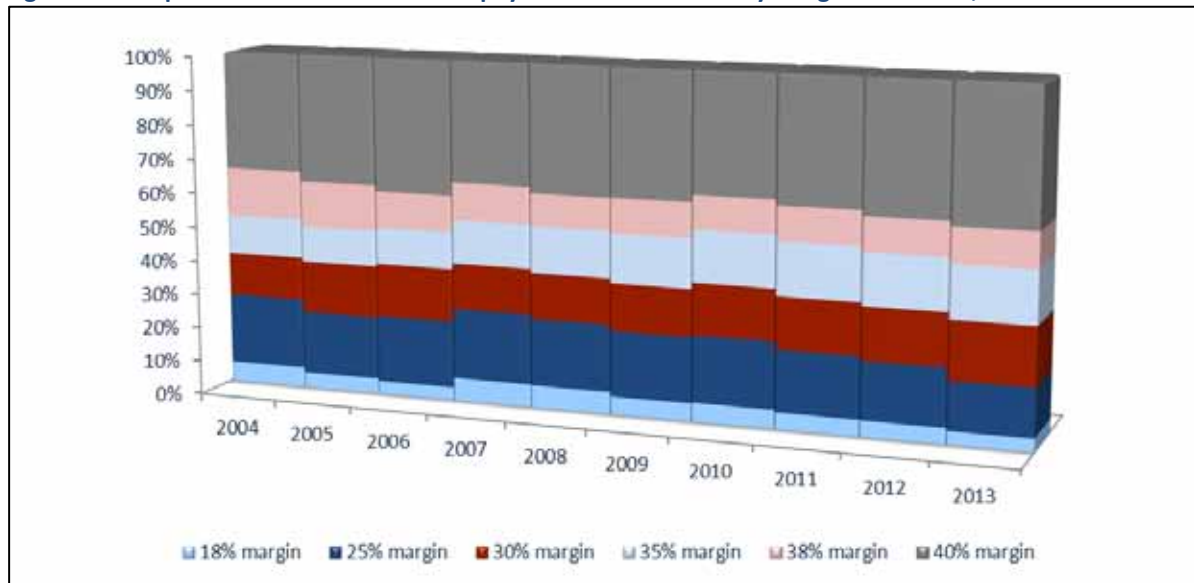


Table 2.9 shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets defined in the 2004 tax assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2004 and 2013

Tax year		2004			2013			Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	1 619	74	8	10.8%	201	32	15.9%	127	24
6 - 10	3 003	120	13	10.8%	329	51	15.5%	209	38
11 - 15	4 365	173	19	11.0%	552	87	15.8%	379	68
16 - 20	8 348	301	30	10.0%	1 965	381	19.4%	1 664	351
21 - 25	82 730	5 691	799	14.0%	30 022	6 989	23.3%	24 331	6 190
26 - 30	243 117	25 211	4 630	18.4%	93 628	22 355	23.9%	68 417	17 725
31 - 35	351 874	43 398	9 083	20.9%	132 277	31 517	23.8%	88 879	22 434
36 - 40	355 433	47 200	10 437	22.1%	130 501	30 554	23.4%	83 301	20 117
41 - 45	339 005	47 748	11 076	23.2%	121 993	28 839	23.6%	74 245	17 763
46 - 50	278 971	40 605	9 882	24.3%	95 062	22 828	24.0%	54 457	12 946
51 - 55	201 324	30 065	7 677	25.5%	58 701	13 981	23.8%	28 636	6 304
56 - 60	136 327	20 441	5 471	26.8%	27 852	6 122	22.0%	7 411	651
61 - 65	84 217	10 638	2 724	25.6%	12 692	2 370	18.7%	2 054	-354
66 - 70	51 744	4 941	1 043	21.1%	7 012	1 129	16.1%	2 071	86
71 - 75	30 487	2 715	506	18.6%	4 049	576	14.2%	1 334	70
75 +	21 985	1 813	333	18.4%	2 999	476	15.9%	1 186	143
Total	2 194 549	281 134	63 731	22.7%	719 835	168 287	23.4%	438 701	104 556
0 - 55	1 869 789	240 586	53 654	22.3%	665 231	157 614	23.7%	424 645	103 960
56 +	324 760	40 548	10 077	24.9%	54 604	10 673	19.5%	14 056	596
Total	2 194 549	281 134	63 731	22.7%	719 835	168 287	23.4%	438 701	104 556

The national average tax assessed per individual grew from R23 332 per individual in 2004 to R42 790 in 2013, an increase of 83.4%. The 2.2 million taxpayers, however, increased their average tax assessed per taxpayer from R29 041 in 2004 to R76 684 in 2013, an increase of 164.1%.

PERSONAL INCOME TAX

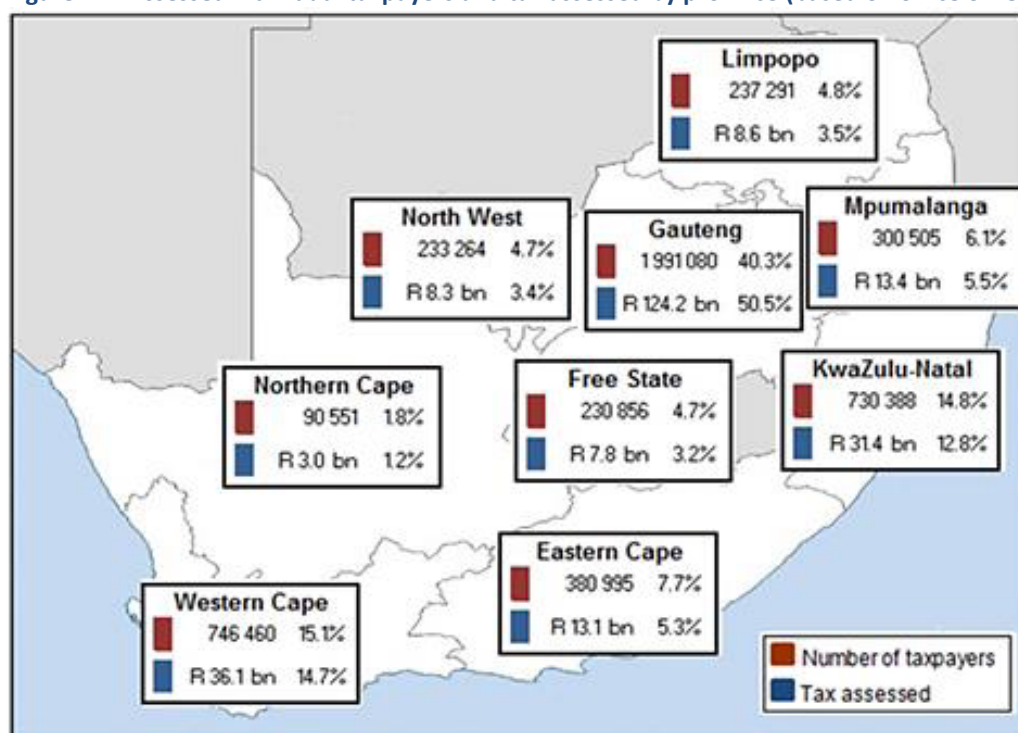
The average taxable income of assessed taxpayers younger than 65 years in 2013 (1.9 million), increased by a compound annual growth rate of 12.0%. It however only increased by 3.4% for taxpayers 65 and older. The lower growth for the 65 and older group can be attributed to:

- Taxpayers that retired during this period and experienced a significant reduction in taxable income as their main source of income reduced as their salaries were replaced with pension and investment income;
- Annual increases in pensions usually only compensate for inflation and are often lower than increases received by people earning salaries;
- Taxpayers 65 and older can deduct all medical costs against taxable income.

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2014, determined according to the location of the SARS office at which the taxpayer is registered, reveals a slight decline in the percentage of South Africa's taxpayers in KwaZulu-Natal, North West, Gauteng and the Western Cape. The distribution was unchanged in the Northern Cape and increased in the remaining provinces. More than 70% of all individual taxpayers were registered in Gauteng, Western Cape and KwaZulu-Natal. They accounted for 78.0% of the total tax assessed (*Figure 2.4 and Table A2.1.3*).

Figure 2.4: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2014



This distribution does not indicate residence, economic activity or employment in provinces. Taxpayers may reside or be employed in a different province to their office of registration. For example, a taxpayer may work and reside in Brits (North West), but may be registered in Pretoria

PERSONAL INCOME TAX

(Gauteng). This taxpayer's taxable income and assessed tax would, therefore, be reflected in the figures for Gauteng and not in the North West province.

Distribution by province based on taxpayer residential information as submitted on income tax returns

The distribution of taxpayers, taxable income and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. The "unknown" province contained in the table indicates taxpayers who provided insufficient information to determine the province in which they reside. A study of taxpayers according to their place of residence provides a more accurate indication of the geographic distribution of taxpayers, as well as their taxable income and assessed tax, than an analysis that uses their office of registration. It also enables the distribution of taxpayers to be examined according to the municipality in which they reside. While this edition and the 2014 edition of *Tax Statistics* present a distribution of taxpayers, taxable income and tax assessed by province and municipality of residence, the distribution by province based on office of registration will discontinue. In future SARS will only present the distribution of taxpayers by province based on taxpayer residential information as submitted on income tax returns.

Table 2.10: Assessed individual taxpayers by province, 2013 - 2014

Tax year	2013				2014			
	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Province ¹								
Eastern Cape	471 323	90 120	14 343	191 207	422 910	90 446	14 902	213 866
Free State	278 089	48 391	8 098	174 013	255 623	48 873	8 363	191 193
Gauteng	1 963 386	522 574	111 942	266 160	1 741 013	524 399	115 830	301 203
KwaZulu-Natal	775 337	158 579	27 236	204 529	675 547	155 563	27 656	230 278
Limpopo	278 360	53 653	8 295	192 745	251 426	54 543	8 703	216 933
Mpumalanga	320 140	66 534	11 924	207 828	286 214	66 966	12 460	233 973
North West	292 600	52 634	8 698	179 884	246 086	50 010	8 609	203 223
Northern Cape	120 263	22 148	3 655	184 167	108 654	22 886	3 885	210 632
Western Cape	861 247	191 869	37 844	222 780	760 522	193 236	39 329	254 084
Unknown province	196 059	33 497	5 735	170 852	193 395	35 530	6 136	183 716
Total	5 556 804	1 239 999	237 773	223 150	4 941 390	1 242 453	245 874	251 438
Percentage of total								
Eastern Cape	8.5%	7.3%	6.0%		8.6%	7.3%	6.1%	
Free State	5.0%	3.9%	3.4%		5.2%	3.9%	3.4%	
Gauteng	35.3%	42.1%	47.1%		35.2%	42.2%	47.1%	
KwaZulu-Natal	14.0%	12.8%	11.5%		13.7%	12.5%	11.2%	
Limpopo	5.0%	4.3%	3.5%		5.1%	4.4%	3.5%	
Mpumalanga	5.8%	5.4%	5.0%		5.8%	5.4%	5.1%	
North West	5.3%	4.2%	3.7%		5.0%	4.0%	3.5%	
Northern Cape	2.2%	1.8%	1.5%		2.2%	1.8%	1.6%	
Western Cape	15.5%	15.5%	15.9%		15.4%	15.6%	16.0%	
Unknown province	3.5%	2.7%	2.4%		3.9%	2.9%	2.5%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

1. Based on the province where the taxpayer resides.

Table 2.10 shows that most assessed taxpayers are based in Gauteng and they have the highest average taxable income at R301 203, (Figure 2.5). The Free State has the lowest average taxable income at R191 193.

PERSONAL INCOME TAX

Table 2.11: Assessed individual taxpayers municipality for Free State province, 2013 - 2014

Tax year	2013				2014			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality								
Dihlabeng Local Municipality	14 519	2 348	389	161 748	13 184	2 427	412	184 093
Kopanong Local Municipality	3 837	530	79	138 060	3 717	548	82	147 474
Letsemeng Local Municipality	3 026	307	61	101 341	2 601	344	63	132 074
Mafube Local Municipality	4 026	495	87	122 966	3 519	475	86	134 858
Maluti a Phofung Local Municipality	16 795	2 607	364	155 246	15 020	2 641	375	175 842
Mangaung Metropolitan Municipality	100 113	19 774	3 302	197 520	96 584	19 969	3 397	206 752
Mantsopa Local Municipality	3 269	462	80	141 429	2 975	475	85	159 706
Masilonyana Local Municipality	4 711	526	82	111 720	4 106	524	77	127 586
Matjhabeng Local Municipality	48 400	8 772	1 362	181 231	42 448	8 605	1 391	202 711
Metsimaholo Local Municipality	24 628	5 288	970	214 697	22 341	5 447	1 048	243 817
Mohokare Local Municipality	2 021	251	40	124 150	1 813	241	38	132 816
Moqhaka Local Municipality	17 475	2 899	459	165 901	15 509	2 891	473	186 399
Nala Local Municipality	5 387	728	139	135 182	4 817	707	141	146 694
Naledi Local Municipality	1 252	149	23	119 253	1 181	150	23	127 276
Ngwathe Local Municipality	10 571	1 451	265	137 290	9 227	1 423	264	154 183
Nketoana Local Municipality	3 399	306	70	89 951	3 378	350	74	103 620
Phumelela Local Municipality	3 064	296	59	96 609	2 717	399	77	146 797
Setsoto Local Municipality	6 211	802	129	129 107	5 607	826	133	147 288
Tokolologo Local Municipality	1 527	90	27	58 682	1 304	128	27	98 360
Tswelopele Local Municipality	3 858	310	109	80 248	3 575	305	96	85 266
Total	278 089	48 391	8 098	174 013	255 623	48 873	8 363	191 193
Percentage of total								
Dihlabeng Local Municipality	5.2%	4.9%	4.8%		5.2%	5.0%	4.9%	
Kopanong Local Municipality	1.4%	1.1%	1.0%		1.5%	1.1%	1.0%	
Letsemeng Local Municipality	1.1%	0.6%	0.8%		1.0%	0.7%	0.8%	
Mafube Local Municipality	1.4%	1.0%	1.1%		1.4%	1.0%	1.0%	
Maluti a Phofung Local Municipality	6.0%	5.4%	4.5%		5.9%	5.4%	4.5%	
Mangaung Metropolitan Municipality	36.0%	40.9%	40.8%		37.8%	40.9%	40.6%	
Mantsopa Local Municipality	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	1.7%	1.1%	1.0%		1.6%	1.1%	0.9%	
Matjhabeng Local Municipality	17.4%	18.1%	16.8%		16.6%	17.6%	16.6%	
Metsimaholo Local Municipality	8.9%	10.9%	12.0%		8.7%	11.1%	12.5%	
Mohokare Local Municipality	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	6.3%	6.0%	5.7%		6.1%	5.9%	5.7%	
Nala Local Municipality	1.9%	1.5%	1.7%		1.9%	1.4%	1.7%	
Naledi Local Municipality	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Ngwathe Local Municipality	3.8%	3.0%	3.3%		3.6%	2.9%	3.2%	
Nketoana Local Municipality	1.2%	0.6%	0.9%		1.3%	0.7%	0.9%	
Phumelela Local Municipality	1.1%	0.6%	0.7%		1.1%	0.8%	0.9%	
Setsoto Local Municipality	2.2%	1.7%	1.6%		2.2%	1.7%	1.6%	
Tokolologo Local Municipality	0.5%	0.2%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	1.4%	0.6%	1.3%		1.4%	0.6%	1.2%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

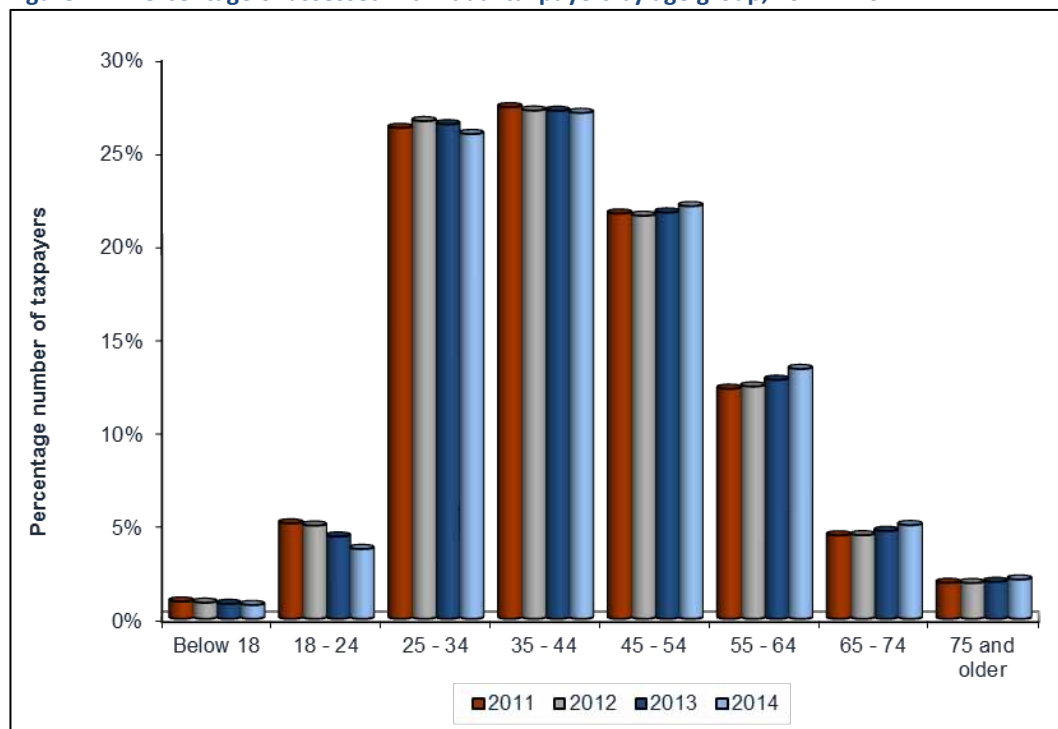
Distribution by age group

Figure 2.7 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in the four age groups older than 45 grew in 2014, while the representation of taxpayers in other age groups declined. This is mainly due to the increase in the submission

PERSONAL INCOME TAX

threshold. This would have resulted in fewer younger taxpayers, who usually earn less than older taxpayers, submitting returns. More than 27% of assessed taxpayers are in the 35-44 age group. This group earns close to a third of the total taxable income and nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2011 – 2014



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2014, as shown in *Figure 2.8* and *Table A2.1.5*, females accounted for 43.8% of assessed individual taxpayers, earned 37.1% of the taxable income and contributed 30.7% of the tax assessed.

Females had an average taxable income of R212 653 in 2014 and were liable for tax of R34 823 at an effective rate of 16.4%. This contrasts with males who had an average taxable income of R281 679 and were liable for tax of R61 403 at an effective rate of 21.8%. Females on average earned 24.5% less than males, as measured by taxable income, and were liable for 43.3% less tax than males.

PERSONAL INCOME TAX

Figure 2.8: Male and female assessed individual taxpayers by main taxable income group, 2014

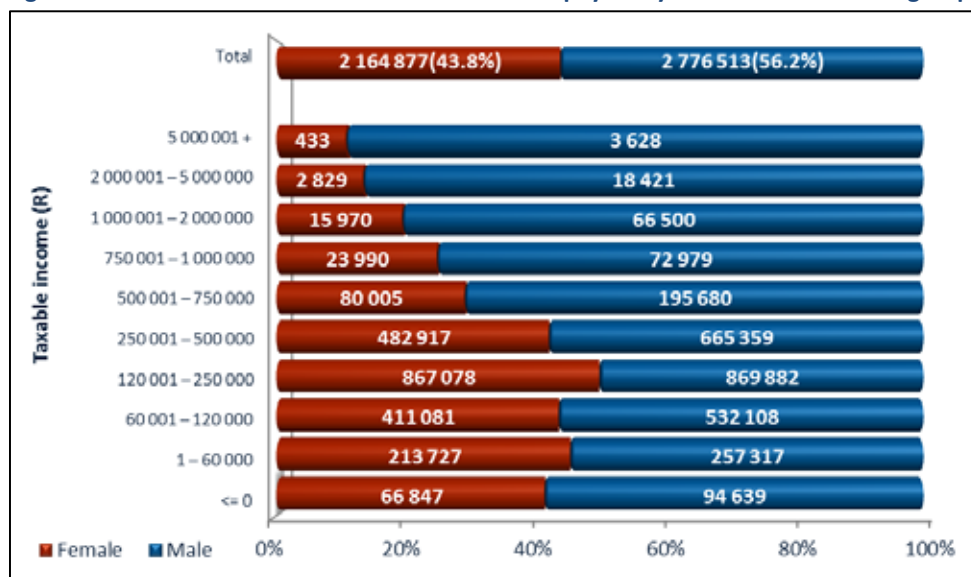


Table A2.1.6 shows that the number of individuals with taxable income between zero and R120 000 was divided almost evenly between females and males. However, as taxable income increased the proportion of females declined significantly. Only 24.7% of taxpayers with taxable income between R750 000 and R1 million in 2014 were female. This proportion declines further to only 10.7% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed increased from 42.1% in 2011 to 43.8% in 2014. This was mainly due to more females than males becoming liable for submitting tax returns as their earnings grew above the assessment threshold.

Distribution by source of income

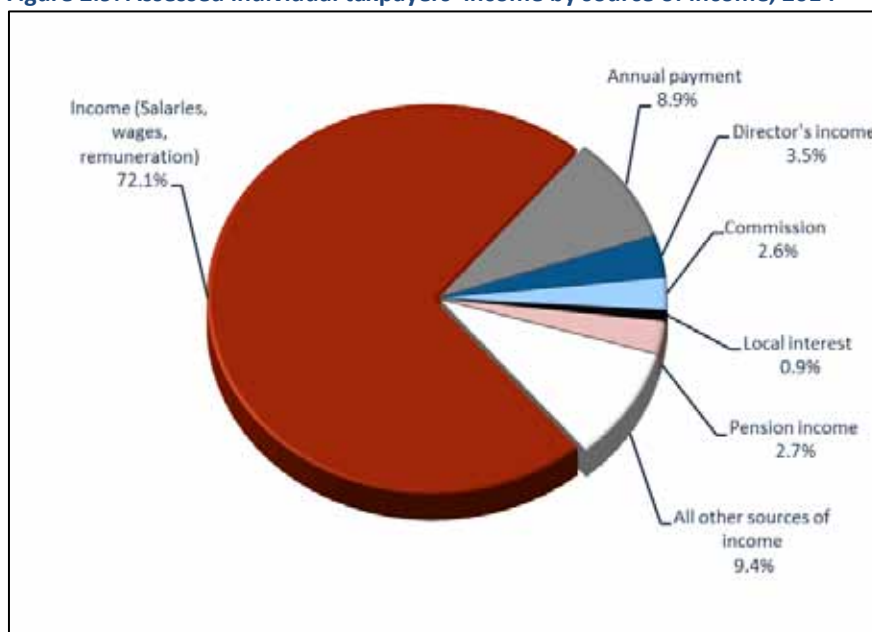
Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. Almost 5.0 million individual taxpayers received income in 2014 from remuneration, pensions or annuities. More than 3.4 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

It should be noted that during 2010 income source codes 3603, 3607 and 3610 were consolidated into source code 3601. Table A2.2.1 shows this consolidation for previous years to enable a comparison.

In 2014 more than 177 000 individual taxpayers earned interest income that exceeded the exemption limit applicable for interest. The taxable portion of local interest income increased slightly in 2013, after declining in the previous three years, but then declined again in 2014. The number of taxpayers with foreign interest increased from 14 622 in 2012 to more than 130 000 in 2014. This was mainly the result of the removal of the tax exemption on foreign interest.

PERSONAL INCOME TAX

Figure 2.9: Assessed individual taxpayers' income by source of income, 2014

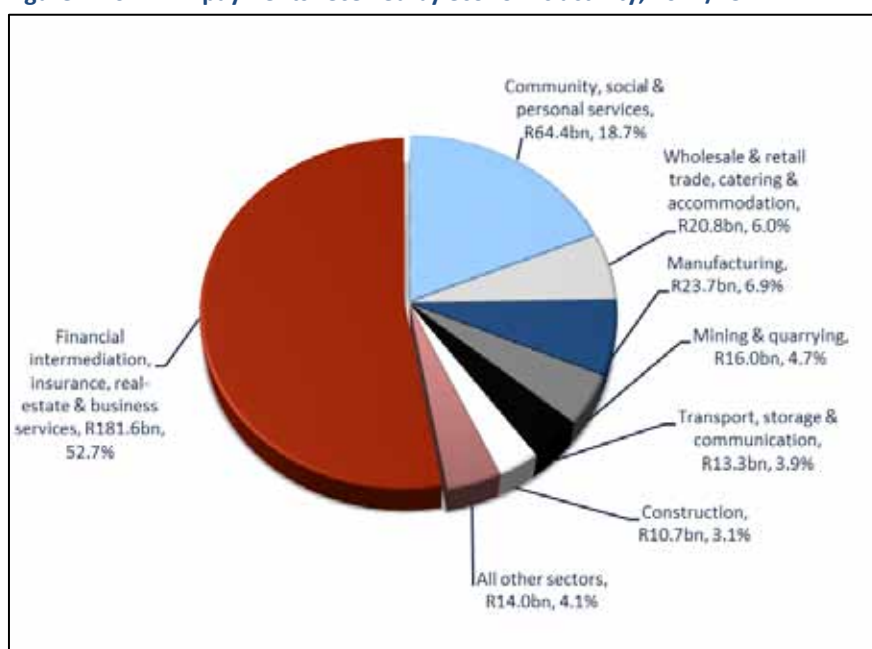


Distribution by economic activity

Table A2.3.1 shows PAYE payments received, identified according to the Standard Industrial Classification (SIC), instead of SARS sector codes. It should be noted that the source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The *Financial intermediation, insurance, real-estate & business services* sector employed the largest number of assessed individual taxpayers in 2014/15 (52.7%) followed by the *Community, social and personal services* sector (18.7%). Employers in the *Financial intermediation, insurance, real-estate & business services* sector contributed more than half of PAYE.

Figure 2.10: PAYE payments received by economic activity, 2014/15



PERSONAL INCOME TAX

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income comprised 7.7% of the total number of assessed individual taxpayers in 2014 from 6.6% in 2011. The decline to 6.3% in 2012 was mainly due to the impact of the global financial crisis on small businesses and the increase in the number of people entering the formal labour market. The increase to 7.0% in 2013 and to 7.7% in 2014 suggests the economy began to recover.

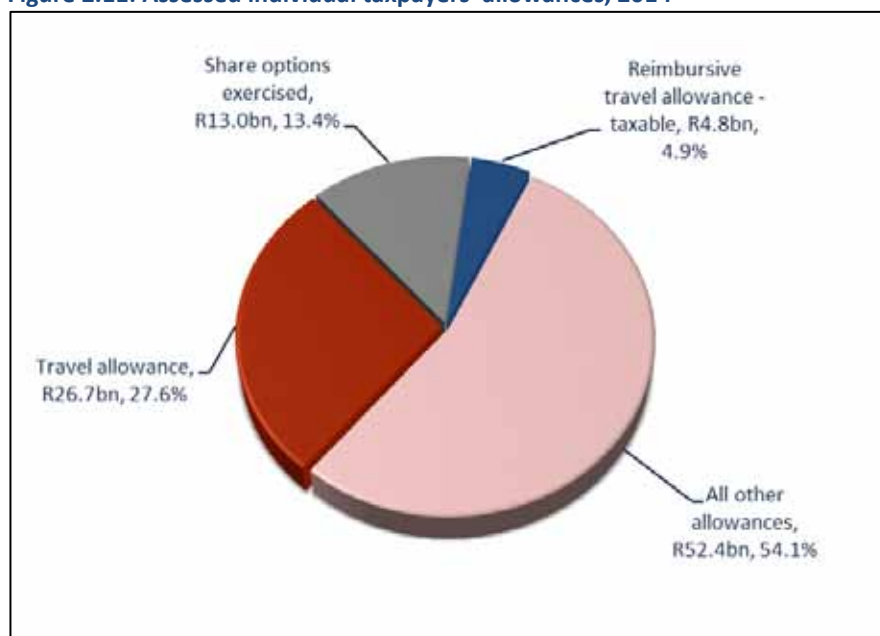
The *Financing, insurance, real-estate & business services* sector contributed 34.7% of the total taxable income of assessed individual taxpayers with business income. This sector contributed 30.7% of the total number of assessed individual taxpayers with business income, followed by *Public administration* (6.5%), and *Retail Trade* (6.4%) sectors.

ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals. However, they have steadily decreased in relative terms from 36.9% in 2011 to 27.6% in 2014 (*Figure 2.11*). This decline is mainly the result of changes in tax policy introduced in 2010 intended to curb the abuse of travelling expenses.

Figure 2.11: Assessed individual taxpayers' allowances, 2014



It should be noted that during the 2010 tax year income source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713. Table A2.5.1 shows the consolidation for all subsequent tax years to enable a comparison. The most significant allowances are shown according to taxable income group in Tables A2.5.2 to A2.5.4.

PERSONAL INCOME TAX

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R46.0 billion in 2011 to R57.4 billion in 2014. From 2010, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801, but a more granular breakdown was reintroduced in 2013. The consolidated source code is shown at the bottom of the table to enable comparison.

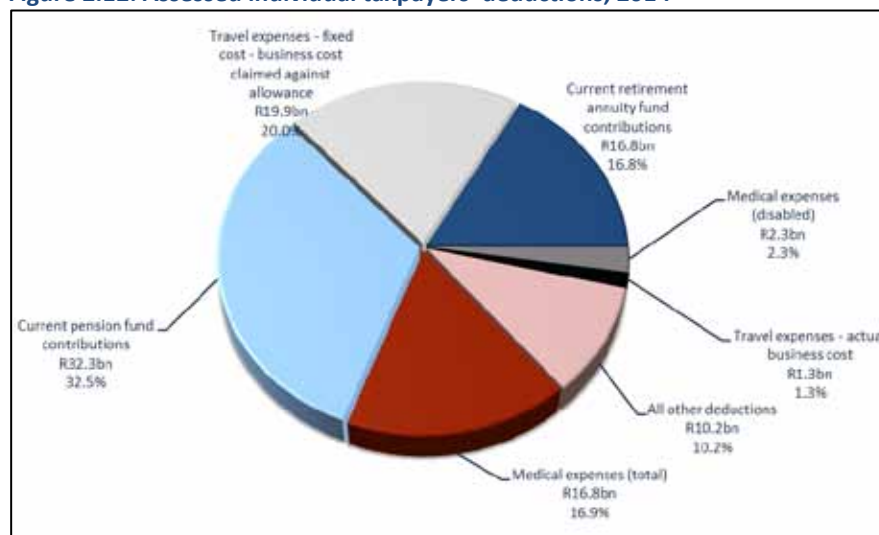
Medical scheme contributions paid on behalf of employees remained the largest fringe benefit. In 2011 it amounted to R36.4 billion and by 2014 it had increased to R42.8 billion. The most significant fringe benefits are shown by taxable income group in Tables A2.6.2 to A2.6.4.

Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of individual taxpayers' deductions allowed on assessment. The deductions for pension fund and retirement annuity fund contributions as a proportion of total deductions, increased to 49.5% in 2014 (Figure 2.12). The proportion of deductions allowed for medical expenses, excluding allowable deductions associated with disability, reduced from 45.8% in 2012 to 16.3% in 2013 and 16.9% in 2014. This decrease was due to the introduction of the medical scheme fees tax credit.

The most significant deductions are shown, by taxable income group, in Tables A2.7.2 to A2.7.8.

Figure 2.12: Assessed individual taxpayers' deductions, 2014



Tables A2.7.9 to A2.7.12 show the significant deductions allowed by value of the deduction. In 2013:

- 28.5% of assessed taxpayers had current pension fund contributions of between R5 000 and R10 000;
- 51.2% had current retirement annuity fund contributions of up to R5 000;
- 28.1% had total medical expenses of less than R5 000; and
- 9.8% had travel expenses between R50 000 and R60 000.

PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [95.2% assessed]			2014 [74.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	91 119	-23 012	3	86 717	-24 668	6	73 186	-23 830	1	60 267	-20 159	1
B: = 0	231 771	-	5	195 008	-	3	145 848	-	1	101 219	-	1
C: 1 – 20 000	250 022	2 446	4	252 680	2 410	3	178 046	1 797	2	135 256	1 380	2
D: 20 001 – 30 000	133 346	3 352	3	123 917	3 117	3	90 865	2 286	2	71 031	1 783	2
E: 30 001 – 40 000	151 010	5 311	4	140 219	4 925	4	98 692	3 466	3	77 046	2 709	3
F: 40 001 – 50 000	174 348	7 884	5	166 181	7 504	5	113 958	5 151	5	85 227	3 847	3
G: 50 001 – 60 000	248 161	13 759	27	221 466	12 329	7	146 128	8 112	7	102 484	5 673	5
H: 60 001 – 70 000	263 272	17 136	358	238 149	15 505	215	189 651	12 340	55	134 516	8 782	14
I: 70 001 – 80 000	291 135	21 816	877	265 515	19 939	683	204 026	15 316	283	145 970	10 960	143
J: 80 001 – 90 000	257 432	21 881	1 192	276 579	23 472	1 163	216 143	18 400	562	157 000	13 354	337
K: 90 000 – 100 000	225 070	21 376	1 451	250 127	23 738	1 469	225 252	21 400	827	167 556	15 936	570
L: 100 001 – 110 000	214 230	22 471	1 772	218 320	22 914	1 675	219 140	23 000	1 057	170 457	17 898	770
M: 110 001 – 120 000	206 087	23 727	2 088	208 682	23 991	1 987	206 067	23 702	1 278	167 690	19 291	982
N: 120 001 – 130 000	207 797	25 969	2 482	196 799	24 610	2 237	190 570	23 802	1 489	161 018	20 127	1 193
O: 130 001 – 140 000	189 343	25 548	2 602	209 867	28 325	2 774	175 137	23 634	1 667	155 662	21 011	1 396
P: 140 001 – 150 000	176 528	25 597	2 810	182 747	26 475	2 740	168 478	24 423	1 898	153 464	22 250	1 598
Q: 150 001 – 200 000	786 314	136 310	18 135	782 372	136 566	17 304	770 428	133 894	13 160	694 396	121 128	11 279
R: 200 001 – 250 000	474 352	105 552	16 931	534 188	119 248	18 386	611 616	136 796	17 595	571 764	128 336	16 071
S: 250 001 – 300 000	276 826	75 568	13 980	316 725	86 549	15 434	421 190	115 015	17 628	429 377	117 551	17 422
T: 300 001 – 500 000	490 277	185 658	42 160	551 933	209 617	46 164	673 314	255 592	51 111	719 555	272 559	52 996
U: 500 001 – 750 000	179 965	107 991	30 431	207 518	124 967	34 533	253 216	152 430	39 691	275 685	166 016	42 438
V: 750 001 – 1 000 000	59 648	51 036	16 126	71 988	61 572	19 227	87 547	74 964	22 512	96 969	83 026	24 618
W: 1 000 001 – 2 000 000	52 229	69 163	23 914	61 871	81 946	28 189	75 414	100 055	33 594	82 470	109 417	36 468
X: 2 000 001 – 5 000 000	13 708	38 998	14 623	15 618	44 627	16 711	19 402	55 193	20 426	21 250	60 796	22 447
Y: 5 000 001 +	2 240	19 095	7 472	2 686	24 058	9 433	3 490	33 059	12 916	4 061	38 784	15 117
Total	5 646 230	1 004 633	199 456	5 777 872	1 103 737	220 354	5 556 804	1 239 999	237 773	4 941 390	1 242 453	245 874
<= 0	322 890	-23 012	8	281 725	-24 668	9	219 034	-23 830	2	161 486	-20 159	2
1 – 70 000	1 220 159	49 888	402	1 142 612	45 789	236	817 340	33 153	75	605 560	24 173	28
70 001 – 250 000	3 028 288	430 248	50 339	3 125 196	449 279	50 418	2 986 857	444 368	39 818	2 544 977	390 290	34 338
250 001 – 500 000	767 103	261 226	56 140	868 658	296 166	61 599	1 094 504	370 607	68 740	1 148 932	390 110	70 418
500 000 +	307 790	286 263	92 567	359 681	337 169	108 092	439 069	415 701	129 138	480 435	458 039	141 087
Total	5 646 230	1 004 633	199 456	5 777 872	1 103 737	220 354	5 556 804	1 239 999	237 773	4 941 390	1 242 453	245 874

PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	1.6%	-2.3%	0.0%	1.5%	-2.2%	0.0%	1.3%	-1.9%	0.0%	1.2%	-1.6%	0.0%
B: = 0	4.1%	—	0.0%	3.4%	—	0.0%	2.6%	—	0.0%	2.0%	—	0.0%
C: 1 – 20 000	4.4%	0.2%	0.0%	4.4%	0.2%	0.0%	3.2%	0.1%	0.0%	2.7%	0.1%	0.0%
D: 20 001 – 30 000	2.4%	0.3%	0.0%	2.1%	0.3%	0.0%	1.6%	0.2%	0.0%	1.4%	0.1%	0.0%
E: 30 001 – 40 000	2.7%	0.5%	0.0%	2.4%	0.4%	0.0%	1.8%	0.3%	0.0%	1.6%	0.2%	0.0%
F: 40 001 – 50 000	3.1%	0.8%	0.0%	2.9%	0.7%	0.0%	2.1%	0.4%	0.0%	1.7%	0.3%	0.0%
G: 50 001 – 60 000	4.4%	1.4%	0.0%	3.8%	1.1%	0.0%	2.6%	0.7%	0.0%	2.1%	0.5%	0.0%
H: 60 001 – 70 000	4.7%	1.7%	0.2%	4.1%	1.4%	0.1%	3.4%	1.0%	0.0%	2.7%	0.7%	0.0%
I: 70 001 – 80 000	5.2%	2.2%	0.4%	4.6%	1.8%	0.3%	3.7%	1.2%	0.1%	3.0%	0.9%	0.1%
J: 80 001 – 90 000	4.6%	2.2%	0.6%	4.8%	2.1%	0.5%	3.9%	1.5%	0.2%	3.2%	1.1%	0.1%
K: 90 000 – 100 000	4.0%	2.1%	0.7%	4.3%	2.2%	0.7%	4.1%	1.7%	0.3%	3.4%	1.3%	0.2%
L: 100 001 – 110 000	3.8%	2.2%	0.9%	3.8%	2.1%	0.8%	3.9%	1.9%	0.4%	3.4%	1.4%	0.3%
M: 110 001 – 120 000	3.6%	2.4%	1.0%	3.6%	2.2%	0.9%	3.7%	1.9%	0.5%	3.4%	1.6%	0.4%
N: 120 001 – 130 000	3.7%	2.6%	1.2%	3.4%	2.2%	1.0%	3.4%	1.9%	0.6%	3.3%	1.6%	0.5%
O: 130 001 – 140 000	3.4%	2.5%	1.3%	3.6%	2.6%	1.3%	3.2%	1.9%	0.7%	3.2%	1.7%	0.6%
P: 140 001 – 150 000	3.1%	2.5%	1.4%	3.2%	2.4%	1.2%	3.0%	2.0%	0.8%	3.1%	1.8%	0.6%
Q: 150 001 – 200 000	13.9%	13.6%	9.1%	13.5%	12.4%	7.9%	13.9%	10.8%	5.5%	14.1%	9.7%	4.6%
R: 200 001 – 250 000	8.4%	10.5%	8.5%	9.2%	10.8%	8.3%	11.0%	11.0%	7.4%	11.6%	10.3%	6.5%
S: 250 001 – 300 000	4.9%	7.5%	7.0%	5.5%	7.8%	7.0%	7.6%	9.3%	7.4%	8.7%	9.5%	7.1%
T: 300 001 – 500 000	8.7%	18.5%	21.1%	9.6%	19.0%	21.0%	12.1%	20.6%	21.5%	14.6%	21.9%	21.6%
U: 500 001 – 750 000	3.2%	10.7%	15.3%	3.6%	11.3%	15.7%	4.6%	12.3%	16.7%	5.6%	13.4%	17.3%
V: 750 001 – 1 000 000	1.1%	5.1%	8.1%	1.2%	5.6%	8.7%	1.6%	6.0%	9.5%	2.0%	6.7%	10.0%
W: 1 000 001 – 2 000 000	0.9%	6.9%	12.0%	1.1%	7.4%	12.8%	1.4%	8.1%	14.1%	1.7%	8.8%	14.8%
X: 2 000 001 – 5 000 000	0.2%	3.9%	7.3%	0.3%	4.0%	7.6%	0.3%	4.5%	8.6%	0.4%	4.9%	9.1%
Y: 5 000 001 +	0.0%	1.9%	3.7%	0.0%	2.2%	4.3%	0.1%	2.7%	5.4%	0.1%	3.1%	6.1%
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%
<= 0	5.7%	-2.3%	0.0%	4.9%	-2.2%	0.0%	3.9%	-1.9%	0.0%	3.3%	-1.6%	0.0%
1 – 70 000	21.6%	5.0%	0.2%	19.8%	4.1%	0.1%	14.7%	2.7%	0.0%	12.3%	1.9%	0.0%
70 001 – 250 000	53.6%	42.8%	25.2%	54.1%	40.7%	22.9%	53.8%	35.8%	16.7%	51.5%	31.4%	14.0%
250 001 – 500 000	13.6%	26.0%	28.1%	15.0%	26.8%	28.0%	19.7%	29.9%	28.9%	23.3%	31.4%	28.6%
500 000 +	5.5%	28.5%	46.4%	6.2%	30.5%	49.1%	7.9%	33.5%	54.3%	9.7%	36.9%	57.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2011 – 2014

Tax year	2011 [93.3% assessed]				2012 [90.8% assessed]				2013 [85.2% assessed]				2014 [74.9% assessed]			
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	
A: < 0	65 177	-22 349	-21 461		60 342	-23 979	-23 060		54 901	-23 401	-22 742		42 312	-19 693	-19 058	
B: = 0	235 448	-125	-		198 795	-124	-		148 555	-63	-		103 885	-65	-	
C: 1 – 20 000	232 701	1 875	2 251		236 180	1 853	2 227		170 325	1 458	1 712		128 961	1 066	1 303	
D: 20 001 – 30 000	117 828	2 683	2 960		109 708	2 489	2 760		84 621	1 958	2 131		65 103	1 479	1 634	
E: 30 001 – 40 000	127 172	4 099	4 473		119 801	3 844	4 204		91 606	2 999	3 215		71 162	2 303	2 500	
F: 40 001 – 50 000	141 923	5 899	6 415		134 871	5 598	6 088		102 859	4 371	4 648		77 539	3 253	3 501	
G: 50 001 – 60 000	199 809	10 283	11 100		176 292	9 131	9 836		128 383	6 774	7 134		91 377	4 745	5 062	
H: 60 001 – 70 000	214 156	12 691	13 936		201 051	11 907	13 099		169 670	10 509	11 050		118 622	7 346	7 746	
I: 70 001 – 80 000	233 321	15 842	17 512		215 603	14 652	16 181		189 942	13 503	14 261		132 069	9 358	9 921	
J: 80 001 – 90 000	238 722	18 162	20 291		226 534	17 420	19 288		196 793	15 862	16 747		142 728	11 438	12 145	
K: 90 000 – 100 000	226 976	18 986	21 554		229 089	19 463	21 762		211 211	19 009	20 087		149 064	13 338	14 181	
L: 100 001 – 110 000	204 939	18 874	21 516		219 409	20 280	23 026		208 848	20 726	21 932		161 012	15 896	16 912	
M: 110 001 – 120 000	195 656	19 784	22 521		205 978	20 775	23 712		204 405	22 179	23 517		161 018	17 403	18 535	
N: 120 001 – 130 000	181 895	19 999	22 737		189 257	20 732	23 640		187 195	22 045	23 393		153 881	18 033	19 232	
O: 130 001 – 140 000	174 528	20 773	23 561		176 836	21 020	23 871		173 127	21 959	23 355		148 135	18 724	19 996	
P: 140 001 – 150 000	177 803	22 627	25 807		170 993	21 811	24 796		162 680	22 178	23 595		144 836	19 648	21 005	
Q: 150 001 – 200 000	772 520	117 975	134 371		765 078	116 362	132 865		745 087	121 692	129 804		678 786	110 891	118 701	
R: 200 001 – 300 000	929 672	196 919	225 166		1 019 454	217 069	248 767		1 055 408	241 265	259 103		998 271	229 027	246 266	
S: 300 001 – 400 000	380 861	116 010	131 258		432 510	131 165	148 827		489 284	155 323	168 022		532 358	168 987	182 721	
T: 400 001 – 500 000	208 360	82 019	92 703		237 449	93 477	105 770		262 531	107 543	117 057		274 197	112 432	122 282	
U: 500 001 – 750 000	224 075	119 825	135 075		259 210	138 778	156 372		294 636	162 382	177 704		317 233	174 816	191 395	
V: 750 001 – 1 000 000	78 975	60 493	67 513		94 520	72 454	80 884		107 520	84 143	92 137		119 244	93 172	102 078	
W: 1 000 001 – 2 000 000	65 626	79 298	86 618		77 884	93 921	102 778		91 278	111 759	120 664		100 870	123 012	133 169	
X: 2 000 001 – 5 000 000	15 680	42 126	44 489		18 079	48 359	51 289		22 186	59 546	62 848		24 340	65 535	69 193	
Y: 5 000 001 +	2 407	19 864	20 471		2 949	25 280	26 128		3 753	34 280	35 431		4 387	40 312	41 558	
Total	5 646 230	1 004 633	1 132 839		5 777 872	1 103 737	1 245 110		5 556 804	1 239 999	1 336 805		4 941 390	1 242 453	1 341 977	
<= 0	300 625	-22 474	-21 461		259 137	-24 102	-23 060		203 456	-23 464	-22 742		146 197	-19 758	-19 058	
1 – 70 000	819 433	24 840	27 200		776 852	22 916	25 114		577 794	17 560	18 840		434 142	12 845	13 999	
70 001 – 200 000	1 313 770	104 338	117 330		1 297 664	104 497	117 067		1 180 869	101 788	107 595		864 513	74 778	79 440	
200 001 – 500 000	2 825 639	576 323	655 603		2 991 577	621 634	708 537		3 075 312	692 005	744 328		2 930 464	677 742	730 203	
500 000 +	386 763	321 606	354 168		452 642	378 792	417 452		519 373	452 109	488 784		566 074	496 846	537 393	
Total	5 646 230	1 004 633	1 132 839		5 777 872	1 103 737	1 245 110		5 556 804	1 239 999	1 336 805		4 941 390	1 242 453	1 341 977	

PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	1.2%	-2.2%	-1.9%	1.0%	-2.2%	-1.9%	1.0%	-1.9%	-1.7%	0.9%	-1.6%	-1.4%
B: = 0	4.2%	-0.0%	—	3.4%	-0.0%	—	2.7%	-0.0%	—	2.1%	-0.0%	—
C: 1 – 20 000	4.1%	0.2%	0.2%	4.1%	0.2%	0.2%	3.1%	0.1%	0.1%	2.6%	0.1%	0.1%
D: 20 001 – 30 000	2.1%	0.3%	0.3%	1.9%	0.2%	0.2%	1.5%	0.2%	0.2%	1.3%	0.1%	0.1%
E: 30 001 – 40 000	2.3%	0.4%	0.4%	2.1%	0.3%	0.3%	1.6%	0.2%	0.2%	1.4%	0.2%	0.2%
F: 40 001 – 50 000	2.5%	0.6%	0.6%	2.3%	0.5%	0.5%	1.9%	0.4%	0.3%	1.6%	0.3%	0.3%
G: 50 001 – 60 000	3.5%	1.0%	1.0%	3.1%	0.8%	0.8%	2.3%	0.5%	0.5%	1.8%	0.4%	0.4%
H: 60 001 – 70 000	3.8%	1.3%	1.2%	3.5%	1.1%	1.1%	3.1%	0.8%	0.8%	2.4%	0.6%	0.6%
I: 70 001 – 80 000	4.1%	1.6%	1.5%	3.7%	1.3%	1.3%	3.4%	1.1%	1.1%	2.7%	0.8%	0.7%
J: 80 001 – 90 000	4.2%	1.8%	1.8%	3.9%	1.6%	1.5%	3.5%	1.3%	1.3%	2.9%	0.9%	0.9%
K: 90 000 – 100 000	4.0%	1.9%	1.9%	4.0%	1.8%	1.7%	3.8%	1.5%	1.5%	3.0%	1.1%	1.1%
L: 100 001 – 110 000	3.6%	1.9%	1.9%	3.8%	1.8%	1.8%	3.8%	1.7%	1.6%	3.3%	1.3%	1.3%
M: 110 001 – 120 000	3.5%	2.0%	2.0%	3.6%	1.9%	1.9%	3.7%	1.8%	1.8%	3.3%	1.4%	1.4%
N: 120 001 – 130 000	3.2%	2.0%	2.0%	3.3%	1.9%	1.9%	3.4%	1.8%	1.7%	3.1%	1.5%	1.4%
O: 130 001 – 140 000	3.1%	2.1%	2.1%	3.1%	1.9%	1.9%	3.1%	1.8%	1.7%	3.0%	1.5%	1.5%
P: 140 001 – 150 000	3.1%	2.3%	2.3%	3.0%	2.0%	2.0%	2.9%	1.8%	1.8%	2.9%	1.6%	1.6%
Q: 150 001 – 200 000	13.7%	11.7%	11.9%	13.2%	10.5%	10.7%	13.4%	9.8%	9.7%	13.7%	8.9%	8.8%
R: 200 001 – 300 000	16.5%	19.6%	19.9%	17.6%	19.7%	20.0%	19.0%	19.5%	19.4%	20.2%	18.4%	18.4%
S: 300 001 – 400 000	6.7%	11.5%	11.6%	7.5%	11.9%	12.0%	8.8%	12.5%	12.6%	10.8%	13.6%	13.6%
T: 400 001 – 500 000	3.7%	8.2%	8.2%	4.1%	8.5%	8.5%	4.7%	8.7%	8.8%	5.5%	9.0%	9.1%
U: 500 001 – 750 000	4.0%	11.9%	11.9%	4.5%	12.6%	12.6%	5.3%	13.1%	13.3%	6.4%	14.1%	14.3%
V: 750 001 – 1 000 000	1.4%	6.0%	6.0%	1.6%	6.6%	6.5%	1.9%	6.8%	6.9%	2.4%	7.5%	7.6%
W: 1 000 001 – 2 000 000	1.2%	7.9%	7.6%	1.3%	8.5%	8.3%	1.6%	9.0%	9.0%	2.0%	9.9%	9.9%
X: 2 000 001 – 5 000 000	0.3%	4.2%	3.9%	0.3%	4.4%	4.1%	0.4%	4.8%	4.7%	0.5%	5.3%	5.2%
Y: 5 000 001 +	0.0%	2.0%	1.8%	0.1%	2.3%	2.1%	0.1%	2.8%	2.7%	0.1%	3.2%	3.1%
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%
<= 0	5.3%	-2.2%	-1.9%	4.5%	-2.2%	-1.9%	3.7%	-1.9%	-1.7%	3.0%	-1.6%	-1.4%
1 – 70 000	14.5%	2.5%	2.4%	13.4%	2.1%	2.0%	10.4%	1.4%	1.4%	8.8%	1.0%	1.0%
70 001 – 200 000	23.3%	10.4%	10.4%	22.5%	9.5%	9.4%	21.3%	8.2%	8.0%	17.5%	6.0%	5.9%
200 001 – 500 000	50.0%	57.4%	57.9%	51.8%	56.3%	56.9%	55.3%	55.8%	55.7%	59.3%	54.5%	54.4%
500 000 +	6.8%	32.0%	31.3%	7.8%	34.3%	33.5%	9.3%	36.5%	36.6%	11.5%	40.0%	40.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Province ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	434 279	65 505	10 909	436 041	71 012	11 895	418 194	79 780	12 504	380 995	80 713	13 102
Free State	248 365	34 574	6 321	257 961	38 664	7 065	252 280	44 552	7 610	230 856	44 956	7 822
Gauteng	2 269 097	469 688	101 376	2 322 712	511 866	110 752	2 244 485	570 868	120 354	1 991 080	571 603	124 181
KwaZulu-Natal	855 083	140 660	25 703	876 105	155 604	28 640	834 954	174 943	30 801	730 388	172 400	31 418
Limpopo	247 376	39 971	6 754	261 689	45 208	7 647	256 079	51 454	8 098	237 291	53 141	8 567
Mpumalanga	323 303	54 227	10 404	338 887	59 856	11 805	332 164	70 547	12 886	300 505	71 198	13 421
North West	275 517	39 916	7 045	290 748	45 223	7 954	275 228	50 558	8 329	233 264	48 173	8 266
Northern Cape	93 741	12 870	2 288	100 516	16 374	3 218	99 479	17 356	2 840	90 551	18 070	3 030
Western Cape	899 469	147 223	28 656	893 213	159 928	31 378	843 941	179 941	34 351	746 460	182 199	36 065
Total	5 646 230	1 004 633	199 456	5 777 872	1 103 737	220 354	5 556 804	1 239 999	237 773	4 941 390	1 242 453	245 874
Percentage of total												
Eastern Cape			5.5%			5.4%			5.3%			5.3%
Free State			3.2%			3.2%			3.2%			3.2%
Gauteng			50.8%			50.3%			50.6%			50.5%
KwaZulu-Natal			12.9%			13.0%			13.0%			12.8%
Limpopo			3.4%			3.5%			3.4%			3.5%
Mpumalanga			5.2%			5.4%			5.4%			5.5%
North West			3.5%			3.6%			3.5%			3.4%
Northern Cape			1.1%			1.5%			1.2%			1.2%
Western Cape			14.4%			14.2%			14.4%			14.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

¹. Based on the office where the taxpayer is registered and not 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.

PERSONAL INCOME TAX

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	52 266	3 566	389	49 848	3 540	381	44 510	3 642	431	36 520	3 488	468
18 - 24	288 218	23 209	2 234	288 145	24 007	2 316	244 655	24 419	2 226	184 656	20 300	2 011
25 - 34	1 482 083	222 212	36 341	1 537 554	244 167	39 859	1 469 377	268 958	41 407	1 280 903	262 120	42 025
35 - 44	1 544 571	312 637	64 688	1 570 173	342 626	71 270	1 509 376	381 964	75 659	1 336 785	378 524	77 166
45 - 54	1 223 585	262 963	57 401	1 245 268	290 588	63 795	1 207 363	329 110	69 378	1 090 438	333 112	71 901
55 - 64	694 699	136 919	31 000	718 014	151 339	34 520	710 293	178 084	38 939	660 325	186 850	41 466
65 - 74	252 066	31 349	5 709	258 417	35 021	6 526	261 214	40 124	7 743	247 758	43 196	8 499
75 and older	108 742	11 777	1 695	110 453	12 450	1 687	110 016	13 699	1 991	104 005	14 863	2 338
Total	5 646 230	1 004 633	199 456	5 777 872	1 103 737	220 354	5 556 804	1 239 999	237 773	4 941 390	1 242 453	245 874
Percentage of total												
Below 18	0.9%	0.4%	0.2%	0.9%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24	5.1%	2.3%	1.1%	5.0%	2.2%	1.1%	4.4%	2.0%	0.9%	3.7%	1.6%	0.8%
25 - 34	26.2%	22.1%	18.2%	26.6%	22.1%	18.1%	26.4%	21.7%	17.4%	25.9%	21.1%	17.1%
35 - 44	27.4%	31.1%	32.4%	27.2%	31.0%	32.3%	27.2%	30.8%	31.8%	27.1%	30.5%	31.4%
45 - 54	21.7%	26.2%	28.8%	21.6%	26.3%	29.0%	21.7%	26.5%	29.2%	22.1%	26.8%	29.2%
55 - 64	12.3%	13.6%	15.5%	12.4%	13.7%	15.7%	12.8%	14.4%	16.4%	13.4%	15.0%	16.9%
65 - 74	4.5%	3.1%	2.9%	4.5%	3.2%	3.0%	4.7%	3.2%	3.3%	5.0%	3.5%	3.5%
75 and older	1.9%	1.2%	0.8%	1.9%	1.1%	0.8%	2.0%	1.1%	0.8%	2.1%	1.2%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 379 467	358 979	58 768	2 451 855	398 433	66 053	2 370 435	452 370	71 391	2 164 877	460 368	75 386
Male	3 266 763	645 654	140 687	3 326 017	705 304	154 301	3 186 369	787 629	166 382	2 776 513	782 084	170 487
Total	5 646 230	1 004 633	199 456	5 777 872	1 103 737	220 354	5 556 804	1 239 999	237 773	4 941 390	1 242 453	245 874
Percentage of total												
Female	42.1%	35.7%	29.5%	42.4%	36.1%	30.0%	42.7%	36.5%	30.0%	43.8%	37.1%	30.7%
Male	57.9%	64.3%	70.5%	57.6%	63.9%	70.0%	57.3%	63.5%	70.0%	56.2%	62.9%	69.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	33.3%	66.7%	100.0%	34.4%	65.6%	100.0%	34.6%	65.4%	100.0%	35.8%	64.2%	100.0%
B: = 0	40.4%	59.6%	100.0%	41.2%	58.8%	100.0%	41.9%	58.1%	100.0%	44.7%	55.3%	100.0%
C: 1 – 20 000	45.2%	54.8%	100.0%	47.3%	52.7%	100.0%	47.3%	52.7%	100.0%	49.9%	50.1%	100.0%
D: 20 001 – 30 000	43.0%	57.0%	100.0%	43.6%	56.4%	100.0%	45.1%	54.9%	100.0%	45.6%	54.4%	100.0%
E: 30 001 – 40 000	41.3%	58.7%	100.0%	42.3%	57.7%	100.0%	44.2%	55.8%	100.0%	44.0%	56.0%	100.0%
F: 40 001 – 50 000	40.5%	59.5%	100.0%	40.4%	59.6%	100.0%	42.3%	57.7%	100.0%	42.4%	57.6%	100.0%
G: 50 001 – 60 000	41.6%	58.4%	100.0%	42.0%	58.0%	100.0%	42.2%	57.8%	100.0%	42.7%	57.3%	100.0%
H: 60 001 – 70 000	42.2%	57.8%	100.0%	41.3%	58.7%	100.0%	40.7%	59.3%	100.0%	43.1%	56.9%	100.0%
I: 70 001 – 80 000	44.6%	55.4%	100.0%	43.7%	56.3%	100.0%	39.7%	60.3%	100.0%	40.9%	59.1%	100.0%
J: 80 001 – 90 000	44.5%	55.5%	100.0%	44.6%	55.4%	100.0%	40.6%	59.4%	100.0%	41.9%	58.1%	100.0%
K: 90 000 – 100 000	44.4%	55.6%	100.0%	44.8%	55.2%	100.0%	42.0%	58.0%	100.0%	43.3%	56.7%	100.0%
L: 100 001 – 110 000	46.9%	53.1%	100.0%	44.6%	55.4%	100.0%	44.4%	55.6%	100.0%	45.3%	54.7%	100.0%
M: 110 001 – 120 000	46.7%	53.3%	100.0%	46.7%	53.3%	100.0%	45.5%	54.5%	100.0%	46.4%	53.6%	100.0%
N: 120 001 – 130 000	46.1%	53.9%	100.0%	45.5%	54.5%	100.0%	47.2%	52.8%	100.0%	47.4%	52.6%	100.0%
O: 130 001 – 140 000	45.9%	54.1%	100.0%	44.8%	55.2%	100.0%	47.7%	52.3%	100.0%	49.4%	50.6%	100.0%
P: 140 001 – 150 000	47.2%	52.8%	100.0%	44.5%	55.5%	100.0%	48.1%	51.9%	100.0%	51.2%	48.8%	100.0%
Q: 150 001 – 200 000	48.7%	51.3%	100.0%	50.2%	49.8%	100.0%	47.3%	52.7%	100.0%	48.3%	51.7%	100.0%
R: 200 001 – 250 000	45.0%	55.1%	100.0%	45.1%	55.0%	100.0%	51.1%	48.9%	100.0%	52.5%	47.6%	100.0%
S: 250 001 – 300 000	40.1%	59.7%	100.0%	43.0%	56.8%	100.0%	43.9%	56.0%	100.0%	45.9%	54.0%	100.0%
T: 300 001 – 500 000	31.8%	68.2%	100.0%	33.8%	66.2%	100.0%	37.3%	62.7%	100.0%	39.7%	60.3%	100.0%
U: 500 001 – 750 000	25.4%	74.6%	100.0%	26.5%	73.5%	100.0%	27.5%	72.5%	100.0%	29.0%	71.0%	100.0%
V: 750 001 – 1 000 000	19.9%	80.1%	100.0%	21.5%	78.5%	100.0%	23.1%	76.9%	100.0%	24.7%	75.3%	100.0%
W: 1 000 001 – 2 000 000	15.3%	84.7%	100.0%	16.7%	83.3%	100.0%	18.1%	81.9%	100.0%	19.4%	80.6%	100.0%
X: 2 000 001 – 5 000 000	10.5%	89.5%	100.0%	11.0%	89.0%	100.0%	12.3%	87.7%	100.0%	13.3%	86.7%	100.0%
Y: 5 000 001 +	7.4%	92.6%	100.0%	8.9%	91.1%	100.0%	9.1%	90.9%	100.0%	10.7%	89.3%	100.0%
Total	42.1%	57.9%	100.0%	42.4%	57.6%	100.0%	42.7%	57.3%	100.0%	43.8%	56.2%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross								
3601 Income (Salaries and wages, remuneration)	4 944 633	789 214	5 138 781	873 658	4 714 533	899 460	4 189 495	895 823
3603 Pension income (only taxable portion)	682	36	599	40	350 891	30 189	350 776	33 440
3605 Annual payment (bonus, leave pay etc.)	3 668 182	92 504	3 816 676	102 524	3 778 133	109 165	3 401 614	110 161
3606 Commission	312 907	29 262	310 052	31 353	294 863	32 750	253 055	32 333
3607 Overtime	687	11	425	9	2 490	29	971	15
3610 Annuity from a retirement annuity fund	1 064	36	560	27	259 784	6 849	262 405	9 007
3615 Director's income	132 409	41 904	126 139	43 730	119 107	45 930	100 696	43 305
3616 Independent contractors	60 185	6 124	64 680	6 782	69 890	7 598	70 028	7 590
3601 New consolidated code 3601 ¹		789 298		873 734		936 527		938 285
Taxable portion only								
4201 Local interest	203 691	11 282	182 949	10 146	184 924	11 432	177 383	11 037
4210 Profit - Local rental	95 511	3 817	97 073	4 162	81 209	3 751	77 189	3 717
4211 Loss - Local rental	49 360	1 173	43 493	990	32 832	764	29 704	686
4218 Foreign interest ²	13 170	396	14 622	486	101 234	618	130 299	642
4250 Capital gain - Local	57 833	6 313	60 242	8 120	59 456	9 726	71 075	12 583
4252 Capital gain - Foreign	2 114	154	2 380	217	3 073	415	3 955	479
Total		982 226		1 082 245		1 158 677		1 160 820

1. As from the 2010 tax year, income source codes 3603, 3607, 3610 were consolidated into source code 3601, but from the 2013 tax year the codes were reactivated again.

2. From the 2013 tax year, foreign dividends and foreign interest are no longer exempt.

PERSONAL INCOME TAX

Table A2.3.1: PAYE payments received by economic activity, 2010/11 - 2014/15

Tax year	PAYE payments received				
Economic activity ¹	2010/2011 (R million)	2011/2012 (R million)	2012/2013 (R million)	2013/2014 (R million)	2014/2015 (R million)
Primary sector	16 507	19 537	20 716	22 689	24 212
Agriculture, forestry and fishing	5 346	5 850	6 601	7 531	8 186
Mining and quarrying	11 161	13 687	14 115	15 158	16 025
Secondary sector	26 877	29 705	32 559	35 600	40 161
Manufacturing ²	15 171	17 345	18 911	20 673	23 734
Electricity, gas and water	3 409	3 912	4 920	5 016	5 768
Construction	8 297	8 447	8 728	9 910	10 658
Tertiary sector	176 918	196 361	217 625	244 594	280 108
Wholesale and retail trade, catering and accommodation ³	14 404	16 066	18 103	19 969	20 804
Transport, storage and communication	7 959	8 810	10 425	11 307	13 300
Financial intermediation, insurance, real-estate and business services ⁴	113 254	125 389	138 819	156 821	181 564
Community, social and personal services ⁵	41 301	46 097	50 278	56 498	64 439
Other⁶	6	10	13	12	43
Total	220 308	245 612	270 913	302 895	344 523
Percentage of total					
Primary sector	7.5%	8.0%	7.6%	7.5%	7.0%
Agriculture, forestry and fishing	2.4%	2.4%	2.4%	2.5%	2.4%
Mining and quarrying	5.1%	5.6%	5.2%	5.0%	4.7%
Secondary sector	12.2%	12.1%	12.0%	11.8%	11.7%
Manufacturing	6.9%	7.1%	7.0%	6.8%	6.9%
Electricity, gas and water	1.5%	1.6%	1.8%	1.7%	1.7%
Construction	3.8%	3.4%	3.2%	3.3%	3.1%
Tertiary sector	80.3%	79.9%	80.3%	80.8%	81.3%
Wholesale and retail trade, catering and accommodation	6.5%	6.5%	6.7%	6.6%	6.0%
Transport, storage and communication	3.6%	3.6%	3.8%	3.7%	3.9%
Financial intermediation, insurance, real-estate and business services	51.4%	51.1%	51.2%	51.8%	52.7%
Community, social and personal services	18.7%	18.8%	18.6%	18.7%	18.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

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

PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2011 – 2014

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
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)
Agencies and other services ¹	17 397	3 514	1 006	16 871	3 840	1 057	21 319	6 032	1 528	19 356	6 284	1 492
Agriculture, forestry and fishing ²	18 804	-1 375	715	21 299	-2 104	968	20 717	-373	1 128	20 778	-1 438	1 168
Bricks, ceramic, glass, cement and similar products	794	143	40	761	171	50	936	275	76	862	281	72
Catering and accommodation	6 402	107	137	5 892	229	156	6 135	668	217	6 154	551	213
Chemicals and chemical, rubber and plastic products	2 059	641	184	2 184	724	209	2 466	996	277	2 325	1 089	277
Clothing and footwear	1 185	200	51	1 150	201	49	1 514	318	81	1 350	334	76
Coal and petroleum products	1 111	538	162	1 142	611	186	1 628	1 149	359	1 392	1 117	312
Construction	13 269	1 938	589	12 196	2 110	621	11 550	3 121	872	12 161	3 330	861
Educational services	11 484	2 605	654	11 865	2 913	724	13 782	3 913	940	12 876	4 327	953
Electricity, gas and water	1 710	568	177	1 702	557	160	2 314	950	259	2 027	973	246
Financing, insurance, real estate and business services	112 297	19 586	7 023	112 445	23 341	7 904	119 481	32 340	10 065	116 985	35 037	10 269
Food, drink and tobacco	3 544	780	248	3 831	1 063	331	5 227	1 600	480	4 522	1 654	456
Leather, leather goods and fur (excl. footwear & clothing)	209	42	10	215	47	12	282	66	16	250	71	16
Long term insurance	2	0	0	1	0	0	7	8	3	4	6	2
Machinery and related items	2 933	689	207	2 857	870	265	3 227	1 204	343	3 082	1 296	342
Medical, dental and other health and veterinary services	15 719	6 108	1 900	15 966	6 863	2 088	17 371	8 327	2 445	16 777	9 616	2 597
Metal	3 186	797	239	3 415	954	279	4 156	1 323	352	3 781	1 432	359
Mining and quarrying	4 415	2 015	672	5 480	2 437	789	7 302	3 475	1 048	6 270	3 715	1 045
Other manufacturing industries	3 135	767	233	3 122	824	226	4 028	1 439	399	3 609	1 444	365
Paper, printing and publishing	3 152	656	162	3 329	741	183	3 865	1 004	246	3 600	1 105	245
Personal and household services	6 790	381	51	6 766	442	59	7 680	606	80	7 297	662	79
Public administration	16 203	5 503	1 532	21 392	6 512	1 694	29 664	8 875	2 012	24 886	9 688	2 121
Recreation and cultural services	6 824	1 575	339	6 280	1 283	285	5 482	1 199	276	6 025	1 661	337
Research and scientific institutes	1 431	363	110	1 393	423	125	1 329	474	130	1 379	564	145
Retail trade	37 477	2 505	874	27 393	2 499	724	17 524	2 415	653	24 357	3 164	829
Scientific, optical and similar equipment	342	107	29	338	116	32	445	167	43	396	180	43
Social and related community services	2 859	540	125	2 772	568	130	3 371	857	194	3 114	911	187
Specialised repair services	3 104	300	73	2 931	346	83	3 025	436	98	3 034	493	103
Textiles	718	126	32	677	120	29	746	176	43	725	192	42
Transport equipment	1 134	164	66	1 342	251	75	1 572	257	76	1 435	309	86
Transport, storage and communications	17 823	1 821	587	17 288	2 142	607	19 173	3 429	882	18 485	3 517	861
Vehicles, parts and accessories	4 412	842	244	4 368	1 004	286	5 233	1 447	391	4 851	1 543	385
Wholesale trade	7 744	1 753	526	7 539	1 983	590	7 123	2 845	836	7 431	3 059	816
Wood, wood products and furniture	1 405	163	45	1 342	164	45	1 660	263	63	1 525	275	63
Other ³	39 090	1 366	1 420	36 940	1 354	1 621	37 781	2 492	1 983	38 059	2 478	2 055
Total	370 164	57 828	20 466	364 484	65 597	22 639	389 127	93 773	28 891	381 160	100 921	29 517
Total <= 0 taxable income	43 103	-18 892	2	38 495	-20 566	5	33 402	-18 216	0	25 130	-14 871	0
Total > 0 taxable income	327 061	76 720	20 464	325 989	86 163	22 635	355 725	111 989	28 891	356 030	115 792	29 516
Total	370 164	57 828	20 466	364 484	65 597	22 639	389 127	93 773	28 891	381 160	100 921	29 517
Percentage												
Total <= 0 taxable income	11.6%			10.6%			8.6%			6.6%		
Total > 0 taxable income	88.4%			89.4%			91.4%			93.4%		
Total	100.0%			100.0%			100.0%			100.0%		

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes assessed losses of farmers.

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

PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]			2012 [90.8% assessed]			2013 [85.2% assessed]			2014 [74.9% assessed]		
Sector	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
Agencies and other services	4.7%	6.1%	4.9%	4.6%	5.9%	4.7%	5.5%	6.4%	5.3%	5.3%	5.6%	5.8%
Agriculture, forestry and fishing	5.1%	-2.4%	3.5%	5.8%	-3.2%	4.3%	5.3%	-0.4%	3.9%	3.0%	-0.2%	2.7%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%
Catering and accommodation	1.7%	0.2%	0.7%	1.6%	0.3%	0.7%	1.6%	0.7%	0.8%	1.2%	0.8%	0.7%
Chemicals and chemical, rubber and plastic products	0.6%	1.1%	0.9%	0.6%	1.1%	0.9%	0.6%	1.1%	1.0%	0.8%	1.2%	1.4%
Clothing and footwear	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.4%	0.3%	0.3%	0.1%	0.1%	0.0%
Coal and petroleum products	0.3%	0.9%	0.8%	0.3%	0.9%	0.8%	0.4%	1.2%	1.2%	1.0%	2.1%	2.5%
Construction	3.6%	3.4%	2.9%	3.3%	3.2%	2.7%	3.0%	3.3%	3.0%	2.4%	3.1%	3.2%
Educational services	3.1%	4.5%	3.2%	3.3%	4.4%	3.2%	3.5%	4.2%	3.3%	2.4%	2.7%	2.2%
Electricity, gas and water	0.5%	1.0%	0.9%	0.5%	0.8%	0.7%	0.6%	1.0%	0.9%	1.7%	2.4%	2.2%
Financing, insurance, real estate and business services	30.3%	33.9%	34.3%	30.9%	35.6%	34.9%	30.7%	34.5%	34.8%	24.0%	29.6%	33.8%
Food, drink and tobacco	1.0%	1.3%	1.2%	1.1%	1.6%	1.5%	1.3%	1.7%	1.7%	2.6%	2.1%	1.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.8%	1.2%	1.0%	0.8%	1.3%	1.2%	0.8%	1.3%	1.2%	1.2%	1.9%	2.0%
Medical, dental and other health and veterinary services	4.2%	10.6%	9.3%	4.4%	10.5%	9.2%	4.5%	8.9%	8.5%	1.6%	1.9%	1.7%
Metal	0.9%	1.4%	1.2%	0.9%	1.5%	1.2%	1.1%	1.4%	1.2%	1.7%	1.7%	1.3%
Mining and quarrying	1.2%	3.5%	3.3%	1.5%	3.7%	3.5%	1.9%	3.7%	3.6%	7.8%	8.4%	8.1%
Other manufacturing industries	0.8%	1.3%	1.1%	0.9%	1.3%	1.0%	1.0%	1.5%	1.4%	1.5%	1.7%	1.6%
Paper, printing and publishing	0.9%	1.1%	0.8%	0.9%	1.1%	0.8%	1.0%	1.1%	0.8%	1.1%	1.0%	0.8%
Personal and household services	1.8%	0.7%	0.2%	1.9%	0.7%	0.3%	2.0%	0.6%	0.3%	0.7%	0.3%	0.2%
Public administration	4.4%	9.5%	7.5%	5.9%	9.9%	7.5%	7.6%	9.5%	7.0%	18.4%	15.4%	8.6%
Recreation and cultural services	0.4%	2.7%	1.7%	1.7%	2.0%	1.3%	1.4%	1.3%	1.0%	0.9%	0.8%	0.6%
Research and scientific institutes	0.4%	0.6%	0.5%	0.4%	0.6%	0.6%	0.3%	0.5%	0.5%	0.4%	0.5%	0.5%
Retail trade	10.1%	4.3%	4.3%	7.5%	3.8%	3.2%	4.5%	2.6%	2.3%	2.3%	1.4%	1.1%
Scientific, optical and similar equipment	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%
Social and related community services	0.8%	0.9%	0.6%	0.8%	0.9%	0.6%	0.9%	0.9%	0.7%	0.8%	0.9%	0.7%
Specialised repair services	0.8%	0.5%	0.4%	0.8%	0.5%	0.4%	0.8%	0.5%	0.3%	0.4%	0.4%	0.3%
Textiles	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.3%
Transport equipment	0.3%	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%
Transport, storage and communications	4.8%	3.1%	2.9%	4.7%	3.3%	2.7%	4.9%	3.7%	3.1%	7.7%	8.0%	6.5%
Vehicles, parts and accessories	1.2%	1.5%	1.2%	1.2%	1.5%	1.3%	1.3%	1.5%	1.4%	1.8%	2.5%	2.4%
Wholesale trade	2.1%	3.0%	2.6%	2.1%	3.0%	2.6%	1.8%	3.0%	2.9%	2.5%	3.0%	2.8%
Wood, wood products and furniture	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.3%	0.2%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

2. Includes assessed losses of farmers.

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

PERSONAL INCOME TAX

Table A2.5.1: Assessed individual taxpayers: Allowances, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Allowance ¹	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	507 814	28 926	467 168	27 755	439 010	27 533	402 447	26 688
3702 Reimbursive travel allowance - taxable	171 062	3 376	177 768	3 927	191 197	4 714	182 197	4 785
3704 Subsistence allowance (local) - taxable	54 251	289	52 852	347	50 857	332	43 755	281
3707 Share options exercised	38 833	6 204	41 048	7 893	34 945	11 649	38 867	12 977
3708 Public office allowance	5 052	417	6 435	407	3 998	365	3 280	291
3713 Other allowances - taxable	2 183 101	37 438	2 276 278	42 776	2 272 729	46 326	2 091 076	46 190
Other ²	19 723	1 615	39 768	5 793	24 940	4 843	61 298	5 463
Foreign allowances ³	1 791	169	1 941	193	1 436	222	1 137	191
Total		78 435		89 090		95 985		96 865
Percentage of total								
3701 Travel allowance		36.9%		31.2%		28.7%		27.6%
3702 Reimbursive travel allowance - taxable		4.3%		4.4%		4.9%		4.9%
3704 Subsistence allowance (local) - taxable		0.4%		0.4%		0.3%		0.3%
3707 Share options exercised		7.9%		8.9%		12.1%		13.4%
3708 Public office allowance		0.5%		0.5%		0.4%		0.3%
3713 Other allowances - taxable		47.7%		48.0%		48.3%		47.7%
Other		2.1%		6.5%		5.0%		5.6%
Foreign allowances		0.2%		0.2%		0.2%		0.2%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes only taxable allowances.

2. Includes subsistence allowance (foreign travel), employees broad-based share plan and vesting of equity instruments.

3. Foreign taxable allowances (codes 3751 to 3768).

PERSONAL INCOME TAX

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 105	46	1 018	41	570	28	445	23
B: = 0	32	1	34	1	14	0	15	1
C: 1 – 20 000	3 050	18	2 521	15	1 702	9	1 201	7
D: 20 001 – 30 000	2 483	19	2 087	16	1 169	7	772	5
E: 30 001 – 40 000	3 605	30	3 127	28	1 564	12	1 021	10
F: 40 001 – 50 000	4 141	48	3 536	40	2 041	20	1 386	14
G: 50 001 – 60 000	5 422	86	4 394	66	2 620	32	1 785	22
H: 60 001 – 70 000	5 939	100	5 032	79	3 538	51	2 368	36
I: 70 001 – 80 000	6 446	123	5 571	99	3 943	64	2 821	48
J: 80 001 – 90 000	6 809	144	6 004	122	4 450	82	3 240	61
K: 90 000 – 100 000	7 284	170	6 447	146	4 808	99	3 651	76
L: 100 001 – 110 000	7 609	198	6 673	162	5 010	115	3 663	89
M: 110 001 – 120 000	8 255	232	6 989	188	5 167	134	4 062	109
N: 120 001 – 130 000	8 318	245	7 037	204	5 290	148	4 098	116
O: 130 001 – 140 000	8 775	276	7 463	229	5 469	167	4 304	136
P: 140 001 – 150 000	9 099	303	7 608	250	5 797	188	4 651	158
Q: 150 001 – 200 000	47 895	1 763	39 639	1 478	32 446	1 211	26 123	1 001
R: 200 001 – 300 000	93 311	4 362	81 375	3 870	70 377	3 319	60 521	2 902
S: 300 001 – 400 000	81 071	4 554	71 871	4 196	67 106	3 974	59 583	3 643
T: 400 001 – 500 000	57 349	3 780	55 595	3 621	56 330	3 670	52 771	3 582
U: 500 001 – 750 000	77 940	6 192	77 630	6 184	83 670	6 525	84 231	6 537
V: 750 001 – 1 000 000	28 612	2 661	29 824	2 776	34 655	3 179	36 426	3 366
W: 1 000 001 – 2 000 000	25 638	2 661	27 631	2 922	31 771	3 329	33 361	3 518
X: 2 000 001 – 5 000 000	6 622	780	6 967	866	8 072	978	8 421	1 024
Y: 5 000 001 +	1 004	140	1 095	156	1 431	193	1 527	203
Total	507 814	28 926	467 168	27 755	439 010	27 533	402 447	26 688

PERSONAL INCOME TAX

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.7%	0.1%	0.4%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.8%	0.2%	0.8%	0.1%	0.5%	0.1%	0.3%	0.1%
G: 50 001 – 60 000	1.1%	0.3%	0.9%	0.2%	0.6%	0.1%	0.4%	0.1%
H: 60 001 – 70 000	1.2%	0.3%	1.1%	0.3%	0.8%	0.2%	0.6%	0.1%
I: 70 001 – 80 000	1.3%	0.4%	1.2%	0.4%	0.9%	0.2%	0.7%	0.2%
J: 80 001 – 90 000	1.3%	0.5%	1.3%	0.4%	1.0%	0.3%	0.8%	0.2%
K: 90 000 – 100 000	1.4%	0.6%	1.4%	0.5%	1.1%	0.4%	0.9%	0.3%
L: 100 001 – 110 000	1.5%	0.7%	1.4%	0.6%	1.1%	0.4%	0.9%	0.3%
M: 110 001 – 120 000	1.6%	0.8%	1.5%	0.7%	1.2%	0.5%	1.0%	0.4%
N: 120 001 – 130 000	1.6%	0.8%	1.5%	0.7%	1.2%	0.5%	1.0%	0.4%
O: 130 001 – 140 000	1.7%	1.0%	1.6%	0.8%	1.2%	0.6%	1.1%	0.5%
P: 140 001 – 150 000	1.8%	1.0%	1.6%	0.9%	1.3%	0.7%	1.2%	0.6%
Q: 150 001 – 200 000	9.4%	6.1%	8.5%	5.3%	7.4%	4.4%	6.5%	3.8%
R: 200 001 – 300 000	18.4%	15.1%	17.4%	13.9%	16.0%	12.1%	15.0%	10.9%
S: 300 001 – 400 000	16.0%	15.7%	15.4%	15.1%	15.3%	14.4%	14.8%	13.6%
T: 400 001 – 500 000	11.3%	13.1%	11.9%	13.0%	12.8%	13.3%	13.1%	13.4%
U: 500 001 – 750 000	15.3%	21.4%	16.6%	22.3%	19.1%	23.7%	20.9%	24.5%
V: 750 001 – 1 000 000	5.6%	9.2%	6.4%	10.0%	7.9%	11.5%	9.1%	12.6%
W: 1 000 001 – 2 000 000	5.0%	9.2%	5.9%	10.5%	7.2%	12.1%	8.3%	13.2%
X: 2 000 001 – 5 000 000	1.3%	2.7%	1.5%	3.1%	1.8%	3.6%	2.1%	3.8%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.6%	0.3%	0.7%	0.4%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	54	15	38	3	70	3	33	2
B: = 0	5	1	3	0	3	0	1	0
C: 1 – 20 000	181	3	478	2	198	2	130	1
D: 20 001 – 30 000	73	1	99	1	97	2	93	1
E: 30 001 – 40 000	81	1	126	1	126	2	186	2
F: 40 001 – 50 000	103	2	172	2	98	2	216	1
G: 50 001 – 60 000	157	2	307	3	183	2	286	1
H: 60 001 – 70 000	184	3	451	3	304	5	394	2
I: 70 001 – 80 000	246	2	828	4	508	7	626	2
J: 80 001 – 90 000	212	3	2 370	10	642	10	891	3
K: 90 001 – 100 000	181	3	3 414	14	629	10	1 296	4
L: 100 001 – 110 000	187	2	2 590	12	678	12	1 536	4
M: 110 001 – 120 000	225	3	1 595	9	634	11	1 496	4
N: 120 001 – 130 000	287	4	1 147	7	633	12	1 319	4
O: 130 001 – 140 000	388	3	886	6	557	11	1 107	4
P: 140 001 – 150 000	493	4	742	6	564	12	955	4
Q: 150 001 – 200 000	6 299	34	2 810	24	2 471	53	2 838	16
R: 200 001 – 300 000	6 307	61	3 638	51	3 759	97	3 230	36
S: 300 001 – 400 000	5 141	71	2 496	59	2 653	103	2 523	59
T: 400 001 – 500 000	2 673	79	2 071	65	2 190	102	2 196	73
U: 500 001 – 750 000	4 942	294	3 691	231	4 277	326	3 885	250
V: 750 001 – 1 000 000	2 851	295	2 790	356	3 148	407	2 698	372
W: 1 000 001 – 2 000 000	4 748	1 072	5 106	1 314	6 411	2 037	6 313	2 043
X: 2 000 001 – 5 000 000	2 177	1 924	2 424	2 237	3 093	2 994	3 457	3 372
Y: 5 000 001 +	638	2 322	776	3 475	1 019	5 427	1 162	6 717
Total	38 833	6 204	41 048	7 893	34 945	11 649	38 867	12 977

PERSONAL INCOME TAX

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.2%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	1.2%	0.0%	0.6%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.3%	0.0%	0.4%	0.0%	0.5%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%	0.6%	0.0%
G: 50 001 – 60 000	0.4%	0.0%	0.7%	0.0%	0.5%	0.0%	0.7%	0.0%
H: 60 001 – 70 000	0.5%	0.0%	1.1%	0.0%	0.9%	0.0%	1.0%	0.0%
I: 70 001 – 80 000	0.6%	0.0%	2.0%	0.1%	1.5%	0.1%	1.6%	0.0%
J: 80 001 – 90 000	0.5%	0.1%	5.8%	0.1%	1.8%	0.1%	2.3%	0.0%
K: 90 000 – 100 000	0.5%	0.0%	8.3%	0.2%	1.8%	0.1%	3.3%	0.0%
L: 100 001 – 110 000	0.5%	0.0%	6.3%	0.1%	1.9%	0.1%	4.0%	0.0%
M: 110 001 – 120 000	0.6%	0.0%	3.9%	0.1%	1.8%	0.1%	3.8%	0.0%
N: 120 001 – 130 000	0.7%	0.1%	2.8%	0.1%	1.8%	0.1%	3.4%	0.0%
O: 130 001 – 140 000	1.0%	0.1%	2.2%	0.1%	1.6%	0.1%	2.8%	0.0%
P: 140 001 – 150 000	1.3%	0.1%	1.8%	0.1%	1.6%	0.1%	2.5%	0.0%
Q: 150 001 – 200 000	16.2%	0.6%	6.8%	0.3%	7.1%	0.5%	7.3%	0.1%
R: 200 001 – 300 000	16.2%	1.0%	8.9%	0.7%	10.8%	0.8%	8.3%	0.3%
S: 300 001 – 400 000	13.2%	1.1%	6.1%	0.7%	7.6%	0.9%	6.5%	0.5%
T: 400 001 – 500 000	6.9%	1.3%	5.0%	0.8%	6.3%	0.9%	5.7%	0.6%
U: 500 001 – 750 000	12.7%	4.7%	9.0%	2.9%	12.2%	2.8%	10.0%	1.9%
V: 750 001 – 1 000 000	7.3%	4.8%	6.8%	4.5%	9.0%	3.5%	6.9%	2.9%
W: 1 000 001 – 2 000 000	12.2%	17.3%	12.4%	16.7%	18.3%	17.5%	16.2%	15.7%
X: 2 000 001 – 5 000 000	5.6%	31.0%	5.9%	28.3%	8.9%	25.7%	8.9%	26.0%
Y: 5 000 001 +	1.6%	37.4%	1.9%	44.0%	2.9%	46.6%	3.0%	51.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 997	30	2 033	31	1 301	29	1 298	26
B: = 0	87	2	102	2	89	4	90	2
C: 1 – 20 000	26 245	63	24 686	65	18 111	80	17 452	72
D: 20 001 – 30 000	21 180	66	20 666	74	11 888	39	10 733	62
E: 30 001 – 40 000	27 955	118	29 199	132	16 624	68	13 379	72
F: 40 001 – 50 000	34 324	153	35 741	180	21 184	117	15 540	81
G: 50 001 – 60 000	51 434	282	42 436	246	25 392	154	19 558	150
H: 60 001 – 70 000	87 961	582	66 864	468	37 092	219	25 693	195
I: 70 001 – 80 000	126 046	982	98 287	832	56 760	455	37 055	320
J: 80 001 – 90 000	105 413	967	120 024	1 099	74 769	698	46 573	432
K: 90 000 – 100 000	89 264	877	105 160	1 120	88 963	960	60 534	637
L: 100 001 – 110 000	90 227	912	87 912	963	94 332	1 059	65 483	711
M: 110 001 – 120 000	87 607	946	88 395	1 008	88 809	1 014	68 215	797
N: 120 001 – 130 000	100 780	1 174	86 675	1 070	84 457	1 073	69 746	842
O: 130 001 – 140 000	89 372	1 082	107 949	1 461	76 621	961	70 114	889
P: 140 001 – 150 000	84 467	1 037	88 168	1 199	76 170	972	72 596	945
Q: 150 001 – 200 000	434 646	6 126	413 476	6 102	397 046	5 977	354 397	5 439
R: 200 001 – 300 000	387 797	7 068	458 866	8 657	592 723	10 824	571 926	10 888
S: 300 001 – 400 000	153 861	4 635	173 753	4 983	223 622	5 600	251 658	6 060
T: 400 001 – 500 000	71 468	3 007	88 899	3 732	115 012	4 479	123 914	4 506
U: 500 001 – 750 000	72 444	4 126	87 445	5 170	111 260	6 367	125 907	6 958
V: 750 001 – 1 000 000	19 658	1 298	26 392	1 784	32 155	2 214	37 224	2 646
W: 1 000 001 – 2 000 000	15 141	1 314	18 715	1 667	22 814	2 034	25 851	2 330
X: 2 000 001 – 5 000 000	3 267	483	3 890	610	4 797	746	5 264	894
Y: 5 000 001 +	460	107	545	121	738	184	876	234
Total	2 183 101	37 438	2 276 278	42 776	2 272 729	46 326	2 091 076	46 190

1. From the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713.

PERSONAL INCOME TAX

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.2%	0.2%	1.1%	0.2%	0.8%	0.2%	0.8%	0.2%
D: 20 001 – 30 000	1.0%	0.2%	0.9%	0.2%	0.5%	0.1%	0.5%	0.1%
E: 30 001 – 40 000	1.3%	0.3%	1.3%	0.3%	0.7%	0.1%	0.6%	0.2%
F: 40 001 – 50 000	1.6%	0.4%	1.6%	0.4%	0.9%	0.3%	0.7%	0.2%
G: 50 001 – 60 000	2.4%	0.8%	1.9%	0.6%	1.1%	0.3%	0.9%	0.3%
H: 60 001 – 70 000	4.0%	1.6%	2.9%	1.1%	1.6%	0.5%	1.2%	0.4%
I: 70 001 – 80 000	5.8%	2.6%	4.3%	1.9%	2.5%	1.0%	1.8%	0.7%
J: 80 001 – 90 000	4.8%	2.6%	5.3%	2.6%	3.3%	1.5%	2.2%	0.9%
K: 90 000 – 100 000	4.1%	2.3%	4.6%	2.6%	3.9%	2.1%	2.9%	1.4%
L: 100 001 – 110 000	4.1%	2.4%	3.9%	2.3%	4.2%	2.3%	3.1%	1.5%
M: 110 001 – 120 000	4.0%	2.5%	3.9%	2.4%	3.9%	2.2%	3.3%	1.7%
N: 120 001 – 130 000	4.6%	3.1%	3.8%	2.5%	3.7%	2.3%	3.3%	1.8%
O: 130 001 – 140 000	4.1%	2.9%	4.7%	3.4%	3.4%	2.1%	3.4%	1.9%
P: 140 001 – 150 000	3.9%	2.8%	3.9%	2.8%	3.4%	2.1%	3.5%	2.0%
Q: 150 001 – 200 000	19.9%	16.4%	18.2%	14.3%	17.5%	12.9%	16.9%	11.8%
R: 200 001 – 300 000	17.8%	18.9%	20.2%	20.2%	26.1%	23.4%	27.4%	23.6%
S: 300 001 – 400 000	7.0%	12.4%	7.6%	11.6%	9.8%	12.1%	12.0%	13.1%
T: 400 001 – 500 000	3.3%	8.0%	3.9%	8.7%	5.1%	9.7%	5.9%	9.8%
U: 500 001 – 750 000	3.3%	11.0%	3.8%	12.1%	4.9%	13.7%	6.0%	15.1%
V: 750 001 – 1 000 000	0.9%	3.5%	1.2%	4.2%	1.4%	4.8%	1.8%	5.7%
W: 1 000 001 – 2 000 000	0.7%	3.5%	0.8%	3.9%	1.0%	4.4%	1.2%	5.0%
X: 2 000 001 – 5 000 000	0.1%	1.3%	0.2%	1.4%	0.2%	1.6%	0.3%	1.9%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. From the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713.

PERSONAL INCOME TAX

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2011 – 2014

Tax year	2011 [93.3% assessed]	2012 [90.8% assessed]	2013 [85.2% assessed]	2014 [74.9% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	796 035	5 040	882 208	5 696
3802 Right of use of motor vehicle	100 579	4 493	97 527	6 334
3803 Right of use of asset	11	0	15	0
3804 Meals and refreshments vouchers	14	0	14	0
3805 Free or cheap residential / holiday accommodation	249	7	214	5
3806 Free or cheap services	39	1	170	1
3807 Low or interest-free loans: house	71	3	45	1
3808 Payment of employees' debt	135	14	257	9
3809 Bursaries and scholarships	1	0	34	0
3810 Medical aid paid on behalf of employee	2 084 355	36 359	2 111 164	40 164
Other ²	3 013	14	4 298	0
Foreign fringe benefits ³	1 251	71	1 567	0
Total	46 002	52 210	56 772	57 369
3801 New consolidated code 3801 ¹	796 555	5 065	882 957	7 753
Percentage of total				
3801 Acquisition of asset at less than the actual value ¹	11.0%	10.9%	6.2%	6.2%
3802 Right of use of motor vehicle	9.8%	12.1%	11.2%	10.4%
3803 Right of use of asset	0.0%	0.0%	0.0%	0.0%
3804 Meals and refreshments vouchers	0.0%	0.0%	0.0%	0.0%
3805 Free or cheap residential / holiday accommodation	0.0%	0.0%	2.7%	3.1%
3806 Free or cheap services	0.0%	0.0%	0.5%	0.5%
3807 Low or interest-free loans: house	0.0%	0.0%	0.0%	0.0%
3808 Payment of employees' debt	0.0%	0.0%	4.1%	4.8%
3809 Bursaries and scholarships	0.0%	0.0%	0.2%	0.2%
3810 Medical aid paid on behalf of employee	79.0%	76.9%	75.1%	74.7%
Other ²	0.0%	0.0%	0.0%	0.0%
Foreign fringe benefits ³	0.2%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%
3801 New consolidated code 3801 ¹	11.0%	10.9%	13.7%	14.9%

1. From the 2010 tax year, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801, but from the 2013 tax year the codes were reactivated again.

2. Includes insurance policies ceded to individual and any other benefit or asset received.

3. Foreign fringe benefits (codes 3851 to 3863).

PERSONAL INCOME TAX

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801)¹ by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 001	5	1 055	7	1 237	8	1 188	9
B: = 0	21	0	23	0	74	0	46	0
C: 1 – 20 000	5 351	3	5 506	4	7 544	3	6 190	2
D: 20 001 – 30 000	5 146	5	5 395	4	7 256	3	6 038	3
E: 30 001 – 40 000	6 943	14	7 344	7	9 709	5	7 946	4
F: 40 001 – 50 000	9 643	10	9 970	15	13 548	7	10 350	7
G: 50 001 – 60 000	14 646	14	14 768	17	19 170	13	13 541	10
H: 60 001 – 70 000	19 781	19	19 703	22	28 322	23	19 214	15
I: 70 001 – 80 000	23 410	27	23 713	26	35 875	30	25 979	22
J: 80 001 – 90 000	26 709	36	26 328	33	40 687	36	30 104	29
K: 90 000 – 100 000	28 327	39	28 222	39	45 511	46	34 019	35
L: 100 001 – 110 000	29 393	43	29 708	45	47 073	52	37 822	44
M: 110 001 – 120 000	29 064	54	30 642	51	48 696	59	39 676	49
N: 120 001 – 130 000	30 190	80	31 169	64	49 592	65	41 199	55
O: 130 001 – 140 000	29 283	85	32 467	89	48 310	71	42 058	61
P: 140 001 – 150 000	27 359	70	32 124	107	46 946	76	41 270	66
Q: 150 001 – 200 000	125 740	410	132 724	417	221 587	517	200 358	484
R: 200 001 – 300 000	154 178	716	176 018	781	311 252	1 044	308 510	1 013
S: 300 001 – 400 000	85 428	570	97 785	613	175 900	822	190 052	892
T: 400 001 – 500 000	48 236	395	58 507	473	114 468	687	123 443	732
U: 500 001 – 750 000	53 795	485	65 360	604	130 848	1 003	152 683	1 153
V: 750 001 – 1 000 000	18 774	244	24 334	300	45 626	471	55 033	556
W: 1 000 001 – 2 000 000	17 650	610	22 218	677	43 113	847	49 934	937
X: 2 000 001 – 5 000 000	5 526	827	6 664	959	13 372	1 312	15 732	1 583
Y: 5 000 001 +	961	303	1 210	358	2 697	553	3 319	792
Total	796 555	5 065	882 957	5 712	1 508 413	7 753	1 455 704	8 551

1. From the 2010 tax year, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801.

PERSONAL INCOME TAX

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	0.6%	0.1%	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	0.9%	0.3%	0.8%	0.1%	0.6%	0.1%	0.5%	0.0%
F: 40 001 – 50 000	1.2%	0.2%	1.1%	0.3%	0.9%	0.1%	0.7%	0.1%
G: 50 001 – 60 000	1.8%	0.3%	1.7%	0.3%	1.3%	0.2%	0.9%	0.1%
H: 60 001 – 70 000	2.5%	0.4%	2.2%	0.4%	1.9%	0.3%	1.3%	0.2%
I: 70 001 – 80 000	2.9%	0.5%	2.7%	0.5%	2.4%	0.4%	1.8%	0.3%
J: 80 001 – 90 000	3.4%	0.7%	3.0%	0.6%	2.7%	0.5%	2.1%	0.3%
K: 90 000 – 100 000	3.6%	0.8%	3.2%	0.7%	3.0%	0.6%	2.3%	0.4%
L: 100 001 – 110 000	3.7%	0.9%	3.4%	0.8%	3.1%	0.7%	2.6%	0.5%
M: 110 001 – 120 000	3.6%	1.1%	3.5%	0.9%	3.2%	0.8%	2.7%	0.6%
N: 120 001 – 130 000	3.8%	1.6%	3.5%	1.1%	3.3%	0.8%	2.8%	0.6%
O: 130 001 – 140 000	3.7%	1.7%	3.7%	1.6%	3.2%	0.9%	2.9%	0.7%
P: 140 001 – 150 000	3.4%	1.4%	3.6%	1.9%	3.1%	1.0%	2.8%	0.8%
Q: 150 001 – 200 000	15.8%	8.1%	15.0%	7.3%	14.7%	6.7%	13.8%	5.7%
R: 200 001 – 300 000	19.4%	14.1%	19.9%	13.7%	20.6%	13.5%	21.2%	11.8%
S: 300 001 – 400 000	10.7%	11.3%	11.1%	10.7%	11.7%	10.6%	13.1%	10.4%
T: 400 001 – 500 000	6.1%	7.8%	6.6%	8.3%	7.6%	8.9%	8.5%	8.6%
U: 500 001 – 750 000	6.8%	9.6%	7.4%	10.6%	8.7%	12.9%	10.5%	13.5%
V: 750 001 – 1 000 000	2.4%	4.8%	2.8%	5.3%	3.0%	6.1%	3.8%	6.5%
W: 1 000 001 – 2 000 000	2.2%	12.0%	2.5%	11.9%	2.9%	10.9%	3.4%	11.0%
X: 2 000 001 – 5 000 000	0.7%	16.3%	0.8%	16.8%	0.9%	16.9%	1.1%	18.5%
Y: 5 000 001 +	0.1%	6.0%	0.1%	6.3%	0.2%	7.1%	0.2%	9.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. From the 2010 tax year, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801.

PERSONAL INCOME TAX

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	177	7	148	8	72	6	61	4
B: = 0	3	0	1	0	1	0	–	–
C: 1 – 20 000	268	3	204	3	140	2	93	1
D: 20 001 – 30 000	212	2	198	2	167	2	96	1
E: 30 001 – 40 000	276	3	244	4	186	3	143	2
F: 40 001 – 50 000	355	5	319	6	209	3	160	3
G: 50 001 – 60 000	536	9	450	9	310	5	183	4
H: 60 001 – 70 000	567	9	452	10	325	7	266	6
I: 70 001 – 80 000	636	10	569	13	448	11	291	7
J: 80 001 – 90 000	777	15	602	15	540	13	371	9
K: 90 000 – 100 000	900	18	718	20	610	17	444	12
L: 100 001 – 110 000	1 029	21	938	26	675	20	507	15
M: 110 001 – 120 000	1 254	26	1 063	31	757	23	642	21
N: 120 001 – 130 000	1 397	32	1 227	42	886	29	719	26
O: 130 001 – 140 000	1 716	40	1 392	48	995	35	792	28
P: 140 001 – 150 000	1 927	48	1 651	60	1 051	38	914	35
Q: 150 001 – 200 000	11 322	320	10 231	424	7 652	310	6 378	270
R: 200 001 – 300 000	24 098	840	22 395	1 147	20 025	1 034	17 168	889
S: 300 001 – 400 000	17 344	738	17 030	1 031	16 921	1 029	15 264	926
T: 400 001 – 500 000	10 728	526	11 298	772	11 609	809	10 893	762
U: 500 001 – 750 000	12 328	714	13 060	1 041	14 152	1 158	14 177	1 181
V: 750 001 – 1 000 000	4 939	352	5 190	512	5 662	572	5 387	546
W: 1 000 001 – 2 000 000	5 672	499	5 861	722	6 232	785	5 961	766
X: 2 000 001 – 5 000 000	1 812	206	1 949	317	2 321	377	2 238	386
Y: 5 000 001 +	306	48	337	69	365	79	389	79
Total	100 579	4 493	97 527	6 334	92 311	6 366	83 537	5 981

PERSONAL INCOME TAX

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	–
C: 1 – 20 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
G: 50 001 – 60 000	0.5%	0.2%	0.5%	0.1%	0.3%	0.1%	0.2%	0.1%
H: 60 001 – 70 000	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%
I: 70 001 – 80 000	0.6%	0.2%	0.6%	0.2%	0.5%	0.2%	0.3%	0.1%
J: 80 001 – 90 000	0.8%	0.3%	0.6%	0.2%	0.6%	0.2%	0.4%	0.2%
K: 90 000 – 100 000	0.9%	0.4%	0.7%	0.3%	0.7%	0.3%	0.5%	0.2%
L: 100 001 – 110 000	1.0%	0.5%	1.0%	0.4%	0.7%	0.3%	0.6%	0.3%
M: 110 001 – 120 000	1.2%	0.6%	1.1%	0.5%	0.8%	0.4%	0.8%	0.4%
N: 120 001 – 130 000	1.4%	0.7%	1.3%	0.7%	1.0%	0.4%	0.9%	0.4%
O: 130 001 – 140 000	1.7%	0.9%	1.4%	0.8%	1.1%	0.5%	0.9%	0.5%
P: 140 001 – 150 000	1.9%	1.1%	1.7%	0.9%	1.1%	0.6%	1.1%	0.6%
Q: 150 001 – 200 000	11.3%	7.1%	10.5%	6.7%	8.3%	4.9%	7.6%	4.5%
R: 200 001 – 300 000	24.0%	18.7%	23.0%	18.1%	21.7%	16.2%	20.6%	14.9%
S: 300 001 – 400 000	17.2%	16.4%	17.5%	16.3%	18.3%	16.2%	18.3%	15.5%
T: 400 001 – 500 000	10.7%	11.7%	11.6%	12.2%	12.6%	12.7%	13.0%	12.7%
U: 500 001 – 750 000	12.3%	15.9%	13.4%	16.4%	15.3%	18.2%	17.0%	19.7%
V: 750 001 – 1 000 000	4.9%	7.8%	5.3%	8.1%	6.1%	9.0%	6.4%	9.1%
W: 1 000 001 – 2 000 000	5.6%	11.1%	6.0%	11.4%	6.8%	12.3%	7.1%	12.8%
X: 2 000 001 – 5 000 000	1.8%	4.6%	2.0%	5.0%	2.5%	5.9%	2.7%	6.5%
Y: 5 000 001 +	0.3%	1.1%	0.3%	1.1%	0.4%	1.2%	0.5%	1.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical scheme contributions paid on behalf of employee (code 3810) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 064	34	2 005	35	1 252	30	1 191	29
B: = 0	19	0	18	0	19	0	13	0
C: 1 – 20 000	8 304	31	6 507	28	4 036	18	2 634	15
D: 20 001 – 30 000	8 498	42	6 944	31	3 897	15	3 065	14
E: 30 001 – 40 000	12 531	92	10 019	59	4 876	22	3 816	18
F: 40 001 – 50 000	17 634	124	18 792	181	7 311	36	5 294	29
G: 50 001 – 60 000	32 560	289	25 985	223	11 131	84	7 153	49
H: 60 001 – 70 000	57 864	643	43 088	461	16 914	134	10 008	71
I: 70 001 – 80 000	85 483	1 052	69 248	876	25 567	199	16 201	127
J: 80 001 – 90 000	80 757	1 030	84 172	1 125	37 603	342	24 231	221
K: 90 000 – 100 000	78 140	1 057	83 222	1 183	55 862	609	35 412	390
L: 100 001 – 110 000	83 645	1 166	77 841	1 140	70 861	925	47 731	604
M: 110 001 – 120 000	87 245	1 335	79 336	1 206	75 307	1 106	55 057	801
N: 120 001 – 130 000	98 160	1 603	81 968	1 390	74 293	1 162	58 019	909
O: 130 001 – 140 000	86 205	1 377	99 279	1 845	71 988	1 171	63 273	1 037
P: 140 001 – 150 000	80 594	1 276	81 995	1 460	69 547	1 181	69 097	1 213
Q: 150 001 – 200 000	413 099	6 888	392 413	7 062	374 828	7 068	336 797	6 808
R: 200 001 – 300 000	416 907	7 488	465 471	9 133	599 149	12 124	563 222	11 772
S: 300 001 – 400 000	180 302	3 685	190 935	4 155	243 375	5 477	267 955	6 311
T: 400 001 – 500 000	91 646	2 157	104 932	2 555	129 777	3 265	135 281	3 551
U: 500 001 – 750 000	95 132	2 559	108 157	3 053	133 349	3 912	147 128	4 531
V: 750 001 – 1 000 000	30 649	987	36 996	1 215	43 306	1 536	47 703	1 777
W: 1 000 001 – 2 000 000	28 057	1 051	32 297	1 281	37 988	1 610	40 827	1 852
X: 2 000 001 – 5 000 000	7 590	333	8 085	392	9 933	514	10 272	578
Y: 5 000 001 +	1 270	59	1 459	76	1 903	111	2 061	130
Total	2 084 355	36 359	2 111 164	40 164	2 104 072	42 653	1 953 441	42 837

PERSONAL INCOME TAX

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical scheme contributions paid on behalf of employee (code 3810) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.6%	0.3%	0.5%	0.1%	0.2%	0.1%	0.2%	0.0%
F: 40 001 – 50 000	0.8%	0.3%	0.9%	0.5%	0.3%	0.1%	0.3%	0.1%
G: 50 001 – 60 000	1.6%	0.8%	1.2%	0.6%	0.5%	0.2%	0.4%	0.1%
H: 60 001 – 70 000	2.8%	1.8%	2.0%	1.1%	0.8%	0.3%	0.5%	0.2%
I: 70 001 – 80 000	4.1%	2.9%	3.3%	2.2%	1.2%	0.5%	0.8%	0.3%
J: 80 001 – 90 000	3.9%	2.8%	4.0%	2.8%	1.8%	0.8%	1.2%	0.5%
K: 90 000 – 100 000	3.7%	2.9%	3.9%	2.9%	2.7%	1.4%	1.8%	0.9%
L: 100 001 – 110 000	4.0%	3.2%	3.7%	2.8%	3.4%	2.2%	2.4%	1.4%
M: 110 001 – 120 000	4.2%	3.7%	3.8%	3.0%	3.6%	2.6%	2.8%	1.9%
N: 120 001 – 130 000	4.7%	4.4%	3.9%	3.5%	3.5%	2.7%	3.0%	2.1%
O: 130 001 – 140 000	4.1%	3.8%	4.7%	4.6%	3.4%	2.7%	3.2%	2.4%
P: 140 001 – 150 000	3.9%	3.5%	3.9%	3.6%	3.3%	2.8%	3.5%	2.8%
Q: 150 001 – 200 000	19.8%	18.9%	18.6%	17.6%	17.8%	16.6%	17.2%	15.9%
R: 200 001 – 300 000	20.0%	20.6%	22.0%	22.7%	28.5%	28.4%	28.8%	27.5%
S: 300 001 – 400 000	8.7%	10.1%	9.0%	10.3%	11.6%	12.8%	13.7%	14.7%
T: 400 001 – 500 000	4.4%	5.9%	5.0%	6.4%	6.2%	7.7%	6.9%	8.3%
U: 500 001 – 750 000	4.6%	7.0%	5.1%	7.6%	6.3%	9.2%	7.5%	10.6%
V: 750 001 – 1 000 000	1.5%	2.7%	1.8%	3.0%	2.1%	3.6%	2.4%	4.1%
W: 1 000 001 – 2 000 000	1.3%	2.9%	1.5%	3.2%	1.8%	3.8%	2.1%	4.3%
X: 2 000 001 – 5 000 000	0.4%	0.9%	0.4%	1.0%	0.5%	1.2%	0.5%	1.4%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.1: Assessed individual taxpayers: Deductions, 2011 – 2014

Tax year	2011 [93.3% assessed]	2012 [90.8% assessed]	2013 [85.2% assessed]	2014 [74.9% assessed]
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	2 191 933	26 863	2 262 666	29 579
4002 Arrears pension fund contributions	56 761	78	57 986	81
4006 Current retirement annuity fund contributions	1 394 624	13 118	1 459 292	14 518
4007 Arrears retirement annuity fund contributions	30 137	40	29 409	42
4008 Medical expenses (total)	3 038 933	58 559	3 147 019	64 797
4009 Medical expenses (disabled)	34 201	1 734	42 637	2 278
4011 Donations	54 090	415	65 668	524
4014 Travel expenses - fixed cost - business cost claimed against allowance	393 723	18 729	380 601	18 605
4015 Travel expenses - actual business cost	38 823	1 197	36 499	1 201
4016 Other	47 210	2 935	46 893	2 919
4017 Subsistence allowance - local	7 375	73	8 091	91
4018 Income protection contributions	156 172	1 231	187 038	1 499
4027 Depreciation	21 069	227	15 180	170
4028 Home office expense	33 696	686	25 128	550
Other ¹	63 329	2 320	91 696	4 518
Total		128 206		141 373
Percentage of total				
4001 Current pension fund contributions	21.0%		20.9%	
4002 Arrears pension fund contributions	0.1%		0.1%	
4006 Current retirement annuity fund contributions	10.2%		10.3%	
4007 Arrears retirement annuity fund contributions	0.0%		0.0%	
4008 Medical expenses (total)	45.7%		45.8%	
4009 Medical expenses (disabled)	1.4%		1.6%	
4011 Donations	0.3%		0.4%	
4014 Travel expenses - fixed cost - business cost claimed against allowance	14.6%		13.2%	
4015 Travel expenses - actual business cost	0.9%		0.8%	
4016 Other	2.3%		2.1%	
4017 Subsistence allowance - local	0.1%		0.1%	
4018 Income protection contributions	1.0%		1.1%	
4027 Depreciation	0.2%		0.1%	
4028 Home office expense	0.5%		0.4%	
Other ¹	1.8%		3.2%	
Total	100.0%	100.0%	100.0%	100.0%

1. Includes provident fund contributions as well as tool, entertainment and foreign subsistence allowances and other deductions.

PERSONAL INCOME TAX

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 013	20	1 925	19	1 269	17	1 168	16
B: = 0	26	0	30	0	8	0	5	0
C: 1 – 20 000	11 823	14	9 901	12	6 580	8	5 037	6
D: 20 001 – 30 000	11 309	20	10 394	18	6 772	11	5 340	10
E: 30 001 – 40 000	15 145	34	14 839	34	8 152	16	6 424	14
F: 40 001 – 50 000	21 522	62	20 146	57	10 798	27	8 156	22
G: 50 001 – 60 000	40 024	143	30 343	108	14 596	45	10 670	34
H: 60 001 – 70 000	73 105	307	52 287	220	26 809	99	16 221	62
I: 70 001 – 80 000	110 023	524	86 314	418	42 367	184	26 998	120
J: 80 001 – 90 000	90 156	479	107 617	578	59 917	298	37 672	189
K: 90 001 – 100 000	79 608	469	91 971	540	73 753	400	53 188	297
L: 100 001 – 110 000	86 203	558	80 418	521	80 752	468	58 382	350
M: 110 001 – 120 000	89 660	641	83 910	598	79 959	503	61 887	398
N: 120 001 – 130 000	103 628	807	88 094	686	79 381	550	66 755	472
O: 130 001 – 140 000	92 796	780	109 936	923	76 674	579	69 968	537
P: 140 001 – 150 000	89 621	823	92 142	826	77 737	639	74 290	615
Q: 150 001 – 200 000	467 916	5 225	445 577	5 035	418 211	4 176	372 512	3 740
R: 200 001 – 300 000	428 306	6 227	497 814	7 387	633 591	9 089	609 473	8 888
S: 300 001 – 400 000	166 169	3 128	186 866	3 598	242 527	4 601	269 791	5 224
T: 400 001 – 500 000	79 158	1 776	94 700	2 176	120 475	2 763	129 129	3 039
U: 500 001 – 750 000	84 438	2 428	97 253	2 821	121 600	3 493	134 798	3 967
V: 750 001 – 1 000 000	24 442	937	30 457	1 174	37 889	1 477	43 152	1 711
W: 1 000 001 – 2 000 000	19 377	1 007	23 755	1 282	29 430	1 589	32 356	1 797
X: 2 000 001 – 5 000 000	4 709	361	5 106	431	6 633	564	7 156	621
Y: 5 000 001 +	756	93	871	116	1 229	168	1 296	178
Total	2 191 933	26 863	2 262 666	29 579	2 257 109	31 762	2 101 824	32 309

PERSONAL INCOME TAX

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.5%	0.1%	0.3%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.7%	0.1%	0.4%	0.1%	0.3%	0.0%
F: 40 001 – 50 000	1.0%	0.2%	0.9%	0.2%	0.5%	0.1%	0.4%	0.1%
G: 50 001 – 60 000	1.8%	0.5%	1.3%	0.4%	0.6%	0.1%	0.5%	0.1%
H: 60 001 – 70 000	3.3%	1.1%	2.3%	0.7%	1.2%	0.3%	0.8%	0.2%
I: 70 001 – 80 000	5.0%	2.0%	3.8%	1.4%	1.9%	0.6%	1.3%	0.4%
J: 80 001 – 90 000	4.1%	1.8%	4.8%	2.0%	2.7%	0.9%	1.8%	0.6%
K: 90 000 – 100 000	3.6%	1.7%	4.1%	1.8%	3.3%	1.3%	2.5%	0.9%
L: 100 001 – 110 000	3.9%	2.1%	3.6%	1.8%	3.6%	1.5%	2.8%	1.1%
M: 110 001 – 120 000	4.1%	2.4%	3.7%	2.0%	3.5%	1.6%	2.9%	1.2%
N: 120 001 – 130 000	4.7%	3.0%	3.9%	2.3%	3.5%	1.7%	3.2%	1.5%
O: 130 001 – 140 000	4.2%	2.9%	4.9%	3.1%	3.4%	1.8%	3.3%	1.7%
P: 140 001 – 150 000	4.1%	3.1%	4.1%	2.8%	3.4%	2.0%	3.5%	1.9%
Q: 150 001 – 200 000	21.3%	19.5%	19.7%	17.0%	18.5%	13.1%	17.7%	11.6%
R: 200 001 – 300 000	19.5%	23.2%	22.0%	25.0%	28.1%	28.6%	29.0%	27.5%
S: 300 001 – 400 000	7.6%	11.6%	8.3%	12.2%	10.7%	14.5%	12.8%	16.2%
T: 400 001 – 500 000	3.6%	6.6%	4.2%	7.4%	5.3%	8.7%	6.1%	9.4%
U: 500 001 – 750 000	3.9%	9.0%	4.3%	9.5%	5.4%	11.0%	6.4%	12.3%
V: 750 001 – 1 000 000	1.1%	3.5%	1.3%	4.0%	1.7%	4.7%	2.1%	5.3%
W: 1 000 001 – 2 000 000	0.9%	3.7%	1.0%	4.3%	1.3%	5.0%	1.5%	5.6%
X: 2 000 001 – 5 000 000	0.2%	1.3%	0.2%	1.5%	0.3%	1.8%	0.3%	1.9%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.4%	0.1%	0.5%	0.1%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.3. Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	4 884	23	4 790	23	2 355	11	2 422	20
B: = 0	1 055	2	969	2	1 177	2	1 120	2
C: 1 – 20 000	13 499	52	12 316	48	9 245	32	8 089	29
D: 20 001 – 30 000	9 695	44	8 557	40	5 873	24	5 451	23
E: 30 001 – 40 000	13 027	69	11 258	60	6 960	35	6 667	33
F: 40 001 – 50 000	18 411	106	15 503	88	9 324	52	8 216	44
G: 50 001 – 60 000	27 925	154	24 177	143	13 879	85	11 658	69
H: 60 001 – 70 000	34 668	169	28 566	152	21 293	123	16 026	95
I: 70 001 – 80 000	41 712	189	38 573	184	26 151	143	19 165	107
J: 80 001 – 90 000	36 262	180	41 767	196	32 758	172	23 584	127
K: 90 000 – 100 000	34 942	179	37 445	189	36 576	193	28 885	151
L: 100 001 – 110 000	37 111	193	35 965	194	38 106	203	30 356	164
M: 110 001 – 120 000	40 739	207	37 442	197	37 027	199	31 157	168
N: 120 001 – 130 000	45 864	223	40 822	214	36 880	201	32 314	175
O: 130 001 – 140 000	42 984	222	48 622	239	36 231	203	34 103	186
P: 140 001 – 150 000	44 057	233	43 534	232	38 034	210	36 210	196
Q: 150 001 – 200 000	276 605	1 449	264 288	1 424	220 392	1 230	199 462	1 120
R: 200 001 – 300 000	297 041	2 118	341 277	2 387	426 721	2 780	410 135	2 694
S: 300 001 – 400 000	135 308	1 442	149 558	1 594	186 647	1 849	205 198	1 950
T: 400 001 – 500 000	74 798	1 075	85 522	1 209	104 426	1 400	110 936	1 469
U: 500 001 – 750 000	92 431	1 767	103 961	2 020	123 338	2 370	133 759	2 561
V: 750 001 – 1 000 000	33 302	934	39 081	1 091	47 605	1 353	52 538	1 504
W: 1 000 001 – 2 000 000	29 765	1 264	35 400	1 528	43 039	1 937	47 114	2 186
X: 2 000 001 – 5 000 000	7 395	591	8 500	729	10 679	969	11 568	1 102
Y: 5 000 001 +	1 144	230	1 399	338	1 845	539	2 098	576
Total	1 394 624	13 118	1 459 292	14 518	1 516 561	16 314	1 468 231	16 752

PERSONAL INCOME TAX

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2011 – 2014
(continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.0%	0.4%	0.8%	0.3%	0.6%	0.2%	0.6%	0.2%
D: 20 001 – 30 000	0.7%	0.3%	0.6%	0.3%	0.4%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	0.9%	0.5%	0.8%	0.4%	0.5%	0.2%	0.5%	0.2%
F: 40 001 – 50 000	1.3%	0.8%	1.1%	0.6%	0.6%	0.3%	0.6%	0.3%
G: 50 001 – 60 000	2.0%	1.2%	1.7%	1.0%	0.9%	0.5%	0.8%	0.4%
H: 60 001 – 70 000	2.5%	1.3%	2.0%	1.0%	1.4%	0.8%	1.1%	0.6%
I: 70 001 – 80 000	3.0%	1.4%	2.6%	1.3%	1.7%	0.9%	1.3%	0.6%
J: 80 001 – 90 000	2.6%	1.4%	2.9%	1.4%	2.2%	1.1%	1.6%	0.8%
K: 90 000 – 100 000	2.5%	1.4%	2.6%	1.3%	2.4%	1.2%	2.0%	0.9%
L: 100 001 – 110 000	2.7%	1.5%	2.5%	1.3%	2.5%	1.2%	2.1%	1.0%
M: 110 001 – 120 000	2.9%	1.6%	2.6%	1.4%	2.4%	1.2%	2.1%	1.0%
N: 120 001 – 130 000	3.3%	1.7%	2.8%	1.5%	2.4%	1.2%	2.2%	1.0%
O: 130 001 – 140 000	3.1%	1.7%	3.3%	1.6%	2.4%	1.2%	2.3%	1.1%
P: 140 001 – 150 000	3.2%	1.8%	3.0%	1.6%	2.5%	1.3%	2.5%	1.2%
Q: 150 001 – 200 000	19.8%	11.0%	18.1%	9.8%	14.5%	7.5%	13.6%	6.7%
R: 200 001 – 300 000	21.3%	16.1%	23.4%	16.4%	28.1%	17.0%	27.9%	16.1%
S: 300 001 – 400 000	9.7%	11.0%	10.2%	11.0%	12.3%	11.3%	14.0%	11.6%
T: 400 001 – 500 000	5.4%	8.2%	5.9%	8.3%	6.9%	8.6%	7.6%	8.8%
U: 500 001 – 750 000	6.6%	13.5%	7.1%	13.9%	8.1%	14.5%	9.1%	15.3%
V: 750 001 – 1 000 000	2.4%	7.1%	2.7%	7.5%	3.1%	8.3%	3.6%	9.0%
W: 1 000 001 – 2 000 000	2.1%	9.6%	2.4%	10.5%	2.8%	11.9%	3.2%	13.1%
X: 2 000 001 – 5 000 000	0.5%	4.5%	0.6%	5.0%	0.7%	5.9%	0.8%	6.6%
Y: 5 000 001 +	0.1%	1.8%	0.1%	2.3%	0.1%	3.3%	0.1%	3.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	47 853	1 845	47 301	1 899	38 026	1 275	34 900	1 306
B: = 0	52	1	37	1	13	0	18	0
C: 1 – 20 000	35 574	670	32 485	683	18 032	421	15 864	410
D: 20 001 – 30 000	29 170	505	26 367	492	11 671	269	10 649	253
E: 30 001 – 40 000	40 643	691	35 440	641	13 908	314	12 771	287
F: 40 001 – 50 000	53 833	906	50 760	909	16 377	357	14 846	331
G: 50 001 – 60 000	79 375	1 290	69 260	1 192	20 731	415	17 776	378
H: 60 001 – 70 000	102 442	1 670	87 274	1 489	24 402	464	21 293	420
I: 70 001 – 80 000	127 870	2 089	111 796	1 960	25 442	482	24 223	459
J: 80 001 – 90 000	121 094	2 071	125 386	2 214	28 035	515	26 763	490
K: 90 000 – 100 000	114 078	1 997	123 655	2 248	32 599	565	28 691	519
L: 100 001 – 110 000	117 062	2 061	115 230	2 127	32 891	535	30 946	546
M: 110 001 – 120 000	118 735	2 186	114 710	2 127	32 631	522	30 380	528
N: 120 001 – 130 000	128 089	2 362	116 509	2 254	31 263	490	29 326	500
O: 130 001 – 140 000	116 749	2 120	133 843	2 577	31 935	477	30 071	499
P: 140 001 – 150 000	111 678	2 037	115 228	2 188	30 847	464	30 350	483
Q: 150 001 – 200 000	535 859	10 366	520 062	10 754	143 351	2 066	143 952	2 191
R: 200 001 – 300 000	539 699	10 761	611 450	13 154	173 778	2 681	186 377	3 011
S: 300 001 – 400 000	245 822	5 021	271 253	5 903	70 207	1 332	79 929	1 557
T: 400 001 – 500 000	128 503	2 677	150 268	3 346	35 569	746	39 054	870
U: 500 001 – 750 000	141 930	2 968	164 447	3 701	32 848	782	39 198	989
V: 750 001 – 1 000 000	47 384	1 016	58 265	1 336	7 717	282	9 570	340
W: 1 000 001 – 2 000 000	42 447	948	50 966	1 220	4 914	258	5 999	325
X: 2 000 001 – 5 000 000	11 149	254	12 774	323	1 032	80	1 194	95
Y: 5 000 001 +	1 843	45	2 253	59	179	16	231	21
Total	3 038 933	58 559	3 147 019	64 797	858 398	15 807	864 371	16 809

PERSONAL INCOME TAX

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [95.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.6%	3.2%	1.5%	2.9%	4.4%	8.1%	4.0%	7.8%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.2%	1.1%	1.0%	1.1%	2.1%	2.7%	1.8%	2.4%
D: 20 001 – 30 000	1.0%	0.9%	0.8%	0.8%	1.4%	1.7%	1.2%	1.5%
E: 30 001 – 40 000	1.3%	1.2%	1.1%	1.0%	1.6%	2.0%	1.5%	1.7%
F: 40 001 – 50 000	1.8%	1.5%	1.6%	1.4%	1.9%	2.3%	1.7%	2.0%
G: 50 001 – 60 000	2.6%	2.2%	2.2%	1.8%	2.4%	2.6%	2.1%	2.2%
H: 60 001 – 70 000	3.4%	2.9%	2.8%	2.3%	2.8%	2.9%	2.5%	2.5%
I: 70 001 – 80 000	4.2%	3.6%	3.6%	3.0%	3.0%	3.1%	2.8%	2.7%
J: 80 001 – 90 000	4.0%	3.5%	4.0%	3.4%	3.3%	3.3%	3.1%	2.9%
K: 90 000 – 100 000	3.8%	3.4%	3.9%	3.5%	3.8%	3.6%	3.3%	3.1%
L: 100 001 – 110 000	3.9%	3.5%	3.7%	3.3%	3.8%	3.4%	3.6%	3.2%
M: 110 001 – 120 000	3.9%	3.7%	3.6%	3.3%	3.8%	3.3%	3.5%	3.1%
N: 120 001 – 130 000	4.2%	4.0%	3.7%	3.5%	3.6%	3.1%	3.4%	3.0%
O: 130 001 – 140 000	3.8%	3.6%	4.3%	4.0%	3.7%	3.0%	3.5%	3.0%
P: 140 001 – 150 000	3.7%	3.5%	3.7%	3.4%	3.6%	2.9%	3.5%	2.9%
Q: 150 001 – 200 000	17.6%	17.7%	16.5%	16.6%	16.7%	13.1%	16.7%	13.0%
R: 200 001 – 300 000	17.8%	18.4%	19.4%	20.3%	20.2%	17.0%	21.6%	17.9%
S: 300 001 – 400 000	8.1%	8.6%	8.6%	9.1%	8.2%	8.4%	9.2%	9.3%
T: 400 001 – 500 000	4.2%	4.6%	4.8%	5.2%	4.1%	4.7%	4.5%	5.2%
U: 500 001 – 750 000	4.7%	5.1%	5.2%	5.7%	3.8%	4.9%	4.5%	5.9%
V: 750 001 – 1 000 000	1.6%	1.7%	1.9%	2.1%	0.9%	1.8%	1.1%	2.0%
W: 1 000 001 – 2 000 000	1.4%	1.6%	1.6%	1.9%	0.6%	1.6%	0.7%	1.9%
X: 2 000 001 – 5 000 000	0.4%	0.4%	0.4%	0.5%	0.1%	0.5%	0.1%	0.6%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	919	75	985	86	791	77	873	78
B: = 0	–	–	–	–	–	–	1	0
C: 1 – 20 000	519	23	524	25	399	17	447	20
D: 20 001 – 30 000	533	22	536	22	320	14	358	16
E: 30 001 – 40 000	732	26	754	29	432	14	518	19
F: 40 001 – 50 000	979	32	1 076	38	721	23	892	30
G: 50 001 – 60 000	1 385	43	1 442	48	1 045	29	1 250	41
H: 60 001 – 70 000	1 368	43	1 622	52	1 345	37	1 696	51
I: 70 001 – 80 000	1 269	42	1 613	56	1 292	33	1 950	61
J: 80 001 – 90 000	1 261	43	1 595	59	1 423	38	1 946	60
K: 90 000 – 100 000	1 244	48	1 562	59	1 404	35	1 772	56
L: 100 001 – 110 000	1 168	47	1 509	65	1 458	41	1 801	57
M: 110 001 – 120 000	1 115	44	1 548	71	1 460	40	1 712	58
N: 120 001 – 130 000	1 079	44	1 429	65	1 411	39	1 756	60
O: 130 001 – 140 000	1 116	44	1 374	63	1 405	42	1 623	56
P: 140 001 – 150 000	1 137	48	1 305	61	1 441	45	1 540	54
Q: 150 001 – 200 000	4 735	212	6 276	298	6 668	218	7 271	280
R: 200 001 – 300 000	5 281	271	6 910	369	9 019	301	10 153	389
S: 300 001 – 400 000	2 800	168	3 506	213	4 578	192	5 138	225
T: 400 001 – 500 000	1 746	116	2 155	149	2 685	123	2 997	151
U: 500 001 – 750 000	2 083	161	2 684	216	3 357	184	3 745	222
V: 750 001 – 1 000 000	774	70	1 000	91	1 396	95	1 545	114
W: 1 000 001 – 2 000 000	728	79	908	99	1 258	108	1 411	132
X: 2 000 001 – 5 000 000	203	29	281	38	321	38	387	47
Y: 5 000 001 +	27	4	43	7	76	10	71	9
Total	34 201	1 734	42 637	2 278	45 705	1 792	52 853	2 286

PERSONAL INCOME TAX

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	2.7%	4.3%	2.3%	3.8%	1.7%	4.3%	1.7%	3.4%
B: = 0	—	—	—	—	—	—	0.0%	0.0%
C: 1 – 20 000	1.5%	1.3%	1.2%	1.1%	0.9%	1.0%	0.8%	0.9%
D: 20 001 – 30 000	1.6%	1.3%	1.3%	1.0%	0.7%	0.8%	0.7%	0.7%
E: 30 001 – 40 000	2.1%	1.5%	1.8%	1.3%	0.9%	0.8%	1.0%	0.8%
F: 40 001 – 50 000	2.9%	1.9%	2.5%	1.7%	1.6%	1.3%	1.7%	1.3%
G: 50 001 – 60 000	4.0%	2.5%	3.4%	2.1%	2.3%	1.6%	2.4%	1.8%
H: 60 001 – 70 000	4.0%	2.5%	3.8%	2.3%	2.9%	2.0%	3.2%	2.2%
I: 70 001 – 80 000	3.7%	2.4%	3.8%	2.4%	2.8%	1.8%	3.7%	2.7%
J: 80 001 – 90 000	3.7%	2.5%	3.7%	2.6%	3.1%	2.1%	3.7%	2.6%
K: 90 000 – 100 000	3.6%	2.8%	3.7%	2.6%	3.1%	2.0%	3.4%	2.4%
L: 100 001 – 110 000	3.4%	2.7%	3.5%	2.8%	3.2%	2.3%	3.4%	2.5%
M: 110 001 – 120 000	3.3%	2.5%	3.6%	3.1%	3.2%	2.2%	3.2%	2.5%
N: 120 001 – 130 000	3.2%	2.5%	3.4%	2.9%	3.1%	2.2%	3.3%	2.6%
O: 130 001 – 140 000	3.3%	2.6%	3.2%	2.7%	3.1%	2.3%	3.1%	2.5%
P: 140 001 – 150 000	3.3%	2.8%	3.1%	2.7%	3.2%	2.5%	2.9%	2.4%
Q: 150 001 – 200 000	13.8%	12.2%	14.7%	13.1%	14.6%	12.2%	13.8%	12.3%
R: 200 001 – 300 000	15.4%	15.6%	16.2%	16.2%	19.7%	16.8%	19.2%	17.0%
S: 300 001 – 400 000	8.2%	9.7%	8.2%	9.3%	10.0%	10.7%	9.7%	9.9%
T: 400 001 – 500 000	5.1%	6.7%	5.1%	6.5%	5.9%	6.9%	5.7%	6.6%
U: 500 001 – 750 000	6.1%	9.3%	6.3%	9.5%	7.3%	10.3%	7.1%	9.7%
V: 750 001 – 1 000 000	2.3%	4.0%	2.3%	4.0%	3.1%	5.3%	2.9%	5.0%
W: 1 000 001 – 2 000 000	2.1%	4.5%	2.1%	4.4%	2.8%	6.0%	2.7%	5.8%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.7%	1.7%	0.7%	2.1%	0.7%	2.0%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.3%	0.2%	0.5%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	526	24	455	21	266	14	192	11
B: = 0	7	0	10	0	1	0	9	0
C: 1 – 20 000	553	10	572	10	270	5	213	4
D: 20 001 – 30 000	560	11	539	9	294	4	190	3
E: 30 001 – 40 000	888	19	841	16	418	7	280	6
F: 40 001 – 50 000	1 329	32	1 066	26	586	12	423	10
G: 50 001 – 60 000	2 339	63	1 868	49	907	22	674	16
H: 60 001 – 70 000	2 826	72	2 290	59	1 456	39	983	28
I: 70 001 – 80 000	3 349	91	2 817	76	1 855	50	1 306	37
J: 80 001 – 90 000	3 809	106	3 325	95	2 337	64	1 722	50
K: 90 000 – 100 000	4 361	129	3 827	112	2 722	80	2 078	60
L: 100 001 – 110 000	4 912	150	4 198	127	3 113	95	2 363	74
M: 110 001 – 120 000	5 526	177	4 836	149	3 340	109	2 774	93
N: 120 001 – 130 000	5 826	191	4 995	163	3 726	122	2 928	101
O: 130 001 – 140 000	6 345	213	5 264	175	4 049	141	3 312	118
P: 140 001 – 150 000	6 679	233	5 528	196	4 440	159	3 741	140
Q: 150 001 – 200 000	36 224	1 352	31 469	1 190	25 757	989	22 052	869
R: 200 001 – 300 000	76 961	3 336	70 038	3 108	61 455	2 808	54 061	2 548
S: 300 001 – 400 000	68 978	3 301	64 419	3 194	62 405	3 282	57 293	3 147
T: 400 001 – 500 000	48 123	2 528	49 462	2 598	52 381	2 936	50 472	2 985
U: 500 001 – 750 000	65 306	3 664	68 601	3 890	76 765	4 615	79 257	4 942
V: 750 001 – 1 000 000	23 371	1 404	25 721	1 514	30 927	1 906	33 337	2 146
W: 1 000 001 – 2 000 000	19 850	1 272	22 801	1 434	27 207	1 775	29 045	1 942
X: 2 000 001 – 5 000 000	4 500	312	5 012	348	6 067	423	6 453	459
Y: 5 000 001 +	575	40	647	45	891	64	971	69
Total	393 723	18 729	380 601	18 605	373 635	19 723	356 129	19 859

PERSONAL INCOME TAX

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	0.6%	0.3%	0.5%	0.3%	0.2%	0.1%	0.2%	0.1%
H: 60 001 – 70 000	0.7%	0.4%	0.6%	0.3%	0.4%	0.2%	0.3%	0.1%
I: 70 001 – 80 000	0.9%	0.5%	0.7%	0.4%	0.5%	0.3%	0.4%	0.2%
J: 80 001 – 90 000	1.0%	0.6%	0.9%	0.5%	0.6%	0.3%	0.5%	0.3%
K: 90 000 – 100 000	1.1%	0.7%	1.0%	0.6%	0.7%	0.4%	0.6%	0.3%
L: 100 001 – 110 000	1.2%	0.8%	1.1%	0.7%	0.8%	0.5%	0.7%	0.4%
M: 110 001 – 120 000	1.4%	0.9%	1.3%	0.8%	0.9%	0.6%	0.8%	0.5%
N: 120 001 – 130 000	1.5%	1.0%	1.3%	0.9%	1.0%	0.6%	0.8%	0.5%
O: 130 001 – 140 000	1.6%	1.1%	1.4%	0.9%	1.1%	0.7%	0.9%	0.6%
P: 140 001 – 150 000	1.7%	1.2%	1.5%	1.1%	1.2%	0.8%	1.1%	0.7%
Q: 150 001 – 200 000	9.2%	7.2%	8.3%	6.4%	6.9%	5.0%	6.2%	4.4%
R: 200 001 – 300 000	19.5%	17.8%	18.4%	16.7%	16.4%	14.2%	15.2%	12.8%
S: 300 001 – 400 000	17.5%	17.6%	16.9%	17.2%	16.7%	16.6%	16.1%	15.8%
T: 400 001 – 500 000	12.2%	13.5%	13.0%	14.0%	14.0%	14.9%	14.2%	15.0%
U: 500 001 – 750 000	16.6%	19.6%	18.0%	20.9%	20.5%	23.4%	22.3%	24.9%
V: 750 001 – 1 000 000	5.9%	7.5%	6.8%	8.1%	8.3%	9.7%	9.4%	10.8%
W: 1 000 001 – 2 000 000	5.0%	6.8%	6.0%	7.7%	7.3%	9.0%	8.2%	9.8%
X: 2 000 001 – 5 000 000	1.1%	1.7%	1.3%	1.9%	1.6%	2.1%	1.8%	2.3%
Y: 5 000 001 +	0.1%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	522	19	369	15	231	12	220	11
B: = 0	13	1	4	0	3	0	3	0
C: 1 – 20 000	665	14	518	12	288	9	197	5
D: 20 001 – 30 000	612	14	416	11	222	5	170	5
E: 30 001 – 40 000	785	18	536	11	332	9	222	7
F: 40 001 – 50 000	1 149	26	803	18	476	14	338	10
G: 50 001 – 60 000	2 237	47	1 648	33	918	21	506	15
H: 60 001 – 70 000	1 932	39	1 820	36	1 614	33	961	22
I: 70 001 – 80 000	1 693	38	1 628	35	1 452	31	1 054	26
J: 80 001 – 90 000	1 574	34	1 417	32	1 443	34	1 171	30
K: 90 000 – 100 000	1 431	33	1 397	33	1 345	32	1 196	30
L: 100 001 – 110 000	1 373	31	1 303	30	1 311	33	1 311	34
M: 110 001 – 120 000	1 284	31	1 214	30	1 327	33	1 255	33
N: 120 001 – 130 000	1 205	30	1 127	29	1 290	33	1 159	30
O: 130 001 – 140 000	1 098	28	1 046	27	1 224	32	1 167	31
P: 140 001 – 150 000	1 027	27	1 010	26	1 120	29	1 144	31
Q: 150 001 – 200 000	4 506	119	4 380	120	4 829	138	5 053	145
R: 200 001 – 300 000	5 783	171	5 736	186	6 397	210	6 852	218
S: 300 001 – 400 000	3 389	127	3 255	125	3 553	135	3 697	150
T: 400 001 – 500 000	2 073	93	2 100	95	2 314	106	2 303	110
U: 500 001 – 750 000	2 568	129	2 636	139	3 046	165	2 994	175
V: 750 001 – 1 000 000	926	55	1 056	66	1 301	90	1 260	83
W: 1 000 001 – 2 000 000	806	60	914	73	1 090	92	1 200	101
X: 2 000 001 – 5 000 000	157	13	151	17	199	22	226	24
Y: 5 000 001 +	15	2	15	2	27	3	30	5
Total	38 823	1 197	36 499	1 201	37 352	1 323	35 689	1 331

PERSONAL INCOME TAX

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.3%	1.6%	1.0%	1.3%	0.6%	0.9%	0.6%	0.8%
B: = 0	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.7%	1.2%	1.4%	1.0%	0.8%	0.6%	0.6%	0.4%
D: 20 001 – 30 000	1.6%	1.1%	1.1%	0.9%	0.6%	0.4%	0.5%	0.4%
E: 30 001 – 40 000	2.0%	1.5%	1.5%	1.0%	0.9%	0.7%	0.6%	0.5%
F: 40 001 – 50 000	3.0%	2.2%	2.2%	1.5%	1.3%	1.1%	0.9%	0.7%
G: 50 001 – 60 000	5.8%	3.9%	4.5%	2.8%	2.5%	1.6%	1.4%	1.1%
H: 60 001 – 70 000	5.0%	3.2%	5.0%	3.0%	4.3%	2.5%	2.7%	1.7%
I: 70 001 – 80 000	4.4%	3.2%	4.5%	2.9%	3.9%	2.4%	3.0%	2.0%
J: 80 001 – 90 000	4.1%	2.9%	3.9%	2.6%	3.9%	2.6%	3.3%	2.3%
K: 90 000 – 100 000	3.7%	2.7%	3.8%	2.7%	3.6%	2.4%	3.4%	2.2%
L: 100 001 – 110 000	3.5%	2.6%	3.6%	2.5%	3.5%	2.5%	3.7%	2.6%
M: 110 001 – 120 000	3.3%	2.6%	3.3%	2.5%	3.6%	2.5%	3.5%	2.5%
N: 120 001 – 130 000	3.1%	2.5%	3.1%	2.4%	3.5%	2.5%	3.2%	2.3%
O: 130 001 – 140 000	2.8%	2.3%	2.9%	2.3%	3.3%	2.5%	3.3%	2.3%
P: 140 001 – 150 000	2.6%	2.3%	2.8%	2.2%	3.0%	2.2%	3.2%	2.3%
Q: 150 001 – 200 000	11.6%	9.9%	12.0%	10.0%	12.9%	10.5%	14.2%	10.9%
R: 200 001 – 300 000	14.9%	14.3%	15.7%	15.5%	17.1%	15.9%	19.2%	16.3%
S: 300 001 – 400 000	8.7%	10.6%	8.9%	10.4%	9.5%	10.2%	10.4%	11.3%
T: 400 001 – 500 000	5.3%	7.7%	5.8%	7.9%	6.2%	8.0%	6.5%	8.3%
U: 500 001 – 750 000	6.6%	10.8%	7.2%	11.5%	8.2%	12.5%	8.4%	13.1%
V: 750 001 – 1 000 000	2.4%	4.6%	2.9%	5.5%	3.5%	6.8%	3.5%	6.3%
W: 1 000 001 – 2 000 000	2.1%	5.0%	2.5%	6.1%	2.9%	7.0%	3.4%	7.6%
X: 2 000 001 – 5 000 000	0.4%	1.1%	0.4%	1.4%	0.5%	1.7%	0.6%	1.8%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.1%	0.1%	0.2%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	585	62	457	45	275	38	176	25
B: = 0	27	10	17	7	9	4	12	2
C: 1 – 20 000	695	22	511	18	235	9	141	7
D: 20 001 – 30 000	618	19	445	15	185	7	138	5
E: 30 001 – 40 000	824	26	639	20	230	7	172	7
F: 40 001 – 50 000	1 148	37	913	30	338	11	235	10
G: 50 001 – 60 000	2 062	62	1 706	51	511	16	344	14
H: 60 001 – 70 000	1 910	60	1 873	59	826	25	524	18
I: 70 001 – 80 000	1 667	53	1 751	56	915	27	572	18
J: 80 001 – 90 000	1 584	52	1 674	57	922	29	652	21
K: 90 000 – 100 000	1 511	52	1 540	50	925	29	669	22
L: 100 001 – 110 000	1 410	49	1 412	48	985	31	744	23
M: 110 001 – 120 000	1 341	47	1 437	50	956	35	716	26
N: 120 001 – 130 000	1 354	50	1 266	45	947	37	722	26
O: 130 001 – 140 000	1 214	45	1 275	45	920	35	714	27
P: 140 001 – 150 000	1 205	46	1 249	45	857	31	732	28
Q: 150 001 – 200 000	5 492	221	5 242	208	4 237	161	3 482	138
R: 200 001 – 300 000	7 753	377	7 804	384	6 764	317	5 912	274
S: 300 001 – 400 000	4 893	308	4 970	299	4 705	261	4 342	239
T: 400 001 – 500 000	3 071	252	3 162	240	3 199	223	3 006	202
U: 500 001 – 750 000	3 789	420	4 017	421	4 345	422	4 196	378
V: 750 001 – 1 000 000	1 449	236	1 646	234	1 823	248	1 749	243
W: 1 000 001 – 2 000 000	1 317	319	1 504	336	1 675	369	1 795	378
X: 2 000 001 – 5 000 000	265	93	351	139	391	148	410	165
Y: 5 000 001 +	26	17	32	14	43	27	58	28
Total	47 210	2 935	46 893	2 919	37 218	2 547	32 213	2 323

PERSONAL INCOME TAX

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2011 – 2014 (continued)

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.2%	2.1%	1.0%	1.6%	0.7%	1.5%	0.5%	1.1%
B: = 0	0.1%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%
C: 1 – 20 000	1.5%	0.8%	1.1%	0.6%	0.6%	0.4%	0.4%	0.3%
D: 20 001 – 30 000	1.3%	0.6%	0.9%	0.5%	0.5%	0.3%	0.4%	0.2%
E: 30 001 – 40 000	1.7%	0.9%	1.4%	0.7%	0.6%	0.3%	0.5%	0.3%
F: 40 001 – 50 000	2.4%	1.2%	1.9%	1.0%	0.9%	0.4%	0.7%	0.4%
G: 50 001 – 60 000	4.4%	2.1%	3.6%	1.7%	1.4%	0.6%	1.1%	0.6%
H: 60 001 – 70 000	4.0%	2.0%	4.0%	2.0%	2.2%	1.0%	1.6%	0.8%
I: 70 001 – 80 000	3.5%	1.8%	3.7%	1.9%	2.5%	1.1%	1.8%	0.8%
J: 80 001 – 90 000	3.4%	1.8%	3.6%	2.0%	2.5%	1.1%	2.0%	0.9%
K: 90 000 – 100 000	3.2%	1.8%	3.3%	1.7%	2.5%	1.1%	2.1%	1.0%
L: 100 001 – 110 000	3.0%	1.7%	3.0%	1.7%	2.6%	1.2%	2.3%	1.0%
M: 110 001 – 120 000	2.8%	1.6%	3.1%	1.7%	2.6%	1.4%	2.2%	1.1%
N: 120 001 – 130 000	2.9%	1.7%	2.7%	1.6%	2.5%	1.4%	2.2%	1.1%
O: 130 001 – 140 000	2.6%	1.5%	2.7%	1.5%	2.5%	1.4%	2.2%	1.2%
P: 140 001 – 150 000	2.6%	1.6%	2.7%	1.5%	2.3%	1.2%	2.3%	1.2%
Q: 150 001 – 200 000	11.6%	7.5%	11.2%	7.1%	11.4%	6.3%	10.8%	5.9%
R: 200 001 – 300 000	16.4%	12.8%	16.6%	13.2%	18.2%	12.5%	18.4%	11.8%
S: 300 001 – 400 000	10.4%	10.5%	10.6%	10.2%	12.6%	10.3%	13.5%	10.3%
T: 400 001 – 500 000	6.5%	8.6%	6.7%	8.2%	8.6%	8.8%	9.3%	8.7%
U: 500 001 – 750 000	8.0%	14.3%	8.6%	14.4%	11.7%	16.6%	13.0%	16.3%
V: 750 001 – 1 000 000	3.1%	8.0%	3.5%	8.0%	4.9%	9.8%	5.4%	10.5%
W: 1 000 001 – 2 000 000	2.8%	10.9%	3.2%	11.5%	4.5%	14.5%	5.6%	16.3%
X: 2 000 001 – 5 000 000	0.6%	3.2%	0.7%	4.8%	1.1%	5.8%	1.3%	7.1%
Y: 5 000 001 +	0.1%	0.6%	0.1%	0.5%	0.1%	1.1%	0.2%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.9: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	341 821	1 149	278 149	881	226 694	698	160 676	472
B: 5 001 – 10 000	681 177	5 032	718 438	5 274	689 661	5 121	598 585	4 581
C: 10 001 – 15 000	611 929	7 514	618 661	7 760	556 639	6 987	471 194	5 897
D: 10 001 – 20 000	294 691	5 002	320 563	5 508	403 096	6 920	417 017	7 157
E: 20 001 – 25 000	111 060	2 475	139 539	3 087	159 599	3 551	201 204	4 442
F: 25 001 – 30 000	59 866	1 631	74 749	2 033	84 196	2 294	95 739	2 617
G: 30 001 – 35 000	33 328	1 072	41 493	1 340	48 801	1 571	54 695	1 772
H: 35 001 – 40 000	18 925	706	22 716	848	28 668	1 071	32 314	1 205
I: 40 001 – 45 000	11 270	477	13 953	590	17 346	734	21 246	898
J: 45 001 – 50 000	7 824	372	9 019	427	11 042	523	12 951	612
K: 50 001 – 60 000	8 630	470	10 883	592	13 101	714	14 783	804
L: 60 001 – 70 000	4 602	297	5 518	357	6 605	426	7 999	516
M: 70 001 – 80 000	2 397	179	3 212	239	4 192	312	4 637	347
N: 80 001 – 90 000	1 520	128	1 854	157	2 400	203	2 784	236
O: 90 000 – 100 000	887	84	1 264	119	1 478	140	1 811	171
P: 100 001 – 120 000	1 018	111	1 230	134	1 680	182	1 940	211
Q: 120 001 – 140 000	432	56	682	88	849	109	968	125
R: 140 001 – 160 000	197	29	289	43	430	64	538	80
S: 160 001 – 180 000	111	19	133	22	207	35	262	44
T: 180 001 – 250 000	208	46	255	56	340	75	375	82
U: 250 001 +	40	14	66	24	85	33	106	41
Total	2 191 933	26 863	2 262 666	29 579	2 257 109	31 762	2 101 824	32 309

PERSONAL INCOME TAX

Table A2.7.10: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	797 757	2 235	812 670	2 313	806 591	2 315	752 081	2 184
B: 5 001 – 10 000	310 912	2 150	333 369	2 313	362 579	2 528	366 804	2 550
C: 10 001 – 15 000	100 333	1 226	108 414	1 324	118 955	1 454	118 504	1 447
D: 10 001 – 20 000	51 935	899	56 005	970	62 653	1 086	59 602	1 033
E: 20 001 – 25 000	32 081	718	34 829	781	37 958	852	37 469	840
F: 25 001 – 30 000	21 790	597	23 845	653	26 057	714	26 353	722
G: 30 001 – 35 000	14 901	482	16 506	535	17 533	568	18 015	583
H: 35 001 – 40 000	11 892	445	13 053	488	14 352	537	14 735	551
I: 40 001 – 45 000	8 704	370	9 685	412	10 577	449	10 836	460
J: 45 001 – 50 000	6 993	332	7 796	370	8 688	413	9 017	429
K: 50 001 – 60 000	10 088	553	11 299	620	12 550	689	13 151	722
L: 60 001 – 70 000	6 599	427	7 406	479	8 571	555	8 909	577
M: 70 001 – 80 000	4 575	342	5 449	407	6 080	455	6 713	502
N: 80 001 – 90 000	3 276	278	3 786	321	4 450	378	4 729	401
O: 90 000 – 100 000	2 482	236	2 879	274	3 531	336	3 801	362
P: 100 001 – 120 000	3 402	372	3 973	435	4 647	509	5 092	558
Q: 120 001 – 140 000	1 906	246	2 300	297	2 831	366	3 264	423
R: 140 001 – 160 000	1 295	194	1 528	229	2 005	300	2 266	338
S: 160 001 – 180 000	904	154	1 020	173	1 274	217	1 498	254
T: 180 001 – 250 000	1 920	422	2 317	511	3 009	668	3 478	771
U: 250 001 +	879	438	1 163	613	1 670	927	1 914	1 043
Total	1 394 624	13 118	1 459 292	14 518	1 516 561	16 314	1 468 231	16 752

PERSONAL INCOME TAX

Table A2.7.11: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	260 129	623	245 429	595	251 293	588	243 116	559
B: 5 001 – 10 000	677 592	5 297	688 670	5 635	159 493	1 163	159 072	1 160
C: 10 001 – 15 000	260 814	3 270	242 352	3 019	100 225	1 236	98 228	1 212
D: 10 001 – 20 000	558 906	9 398	569 248	9 915	72 462	1 259	73 890	1 286
E: 20 001 – 25 000	431 014	9 417	438 584	9 870	57 604	1 289	58 546	1 313
F: 25 001 – 30 000	358 403	9 603	371 959	10 253	44 581	1 223	46 183	1 263
G: 30 001 – 35 000	194 186	6 206	220 958	7 185	35 606	1 156	36 143	1 171
H: 35 001 – 40 000	104 092	3 865	127 287	4 765	29 496	1 102	29 994	1 125
I: 40 001 – 45 000	60 425	2 554	76 780	3 251	23 530	997	24 025	1 018
J: 45 001 – 50 000	38 197	1 807	47 658	2 257	16 767	793	19 721	933
K: 50 001 – 60 000	45 303	2 469	52 998	2 880	22 478	1 226	24 449	1 335
L: 60 001 – 70 000	23 317	1 502	30 889	1 989	16 189	1 054	14 828	957
M: 70 001 – 80 000	11 384	847	15 016	1 118	11 687	872	13 372	1 002
N: 80 001 – 90 000	5 873	496	7 906	668	6 494	550	8 676	733
O: 90 000 – 100 000	3 512	332	4 243	401	3 794	359	5 037	477
P: 100 001 – 120 000	2 879	312	3 829	414	3 533	382	5 013	543
Q: 120 001 – 140 000	1 234	159	1 411	182	1 333	171	1 872	240
R: 140 001 – 160 000	577	86	685	102	701	104	914	136
S: 160 001 – 180 000	323	54	368	62	355	60	452	76
T: 180 001 – 250 000	550	121	553	120	599	130	641	139
U: 250 001 +	223	139	196	115	178	91	199	131
Total	3 038 933	58 559	3 147 019	64 797	858 398	15 807	864 371	16 809

PERSONAL INCOME TAX

Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2011 – 2014

Tax year	2011 [93.3% assessed]		2012 [90.8% assessed]		2013 [85.2% assessed]		2014 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	21 116	56	19 289	51	17 373	46	15 822	41
B: 5 001 – 10 000	23 468	177	21 398	161	18 995	143	17 109	129
C: 10 001 – 15 000	25 152	315	23 257	290	20 427	255	18 267	228
D: 10 001 – 20 000	23 864	420	22 325	393	20 079	353	17 983	316
E: 20 001 – 25 000	25 852	587	24 023	546	21 541	490	19 315	439
F: 25 001 – 30 000	24 779	688	23 284	646	21 778	604	19 954	554
G: 30 001 – 35 000	21 480	699	20 616	671	19 307	628	17 468	568
H: 35 001 – 40 000	24 758	925	23 692	885	21 960	821	19 925	744
I: 40 001 – 45 000	22 214	944	20 545	873	19 209	816	17 432	741
J: 45 001 – 50 000	21 963	1 045	21 253	1 011	20 481	975	18 559	883
K: 50 001 – 60 000	39 811	2 202	38 445	2 127	37 171	2 058	34 829	1 928
L: 60 001 – 70 000	29 990	1 946	30 735	1 996	30 269	1 967	28 201	1 832
M: 70 001 – 80 000	25 486	1 905	26 288	1 964	27 281	2 039	26 216	1 961
N: 80 001 – 90 000	18 734	1 589	19 863	1 686	20 955	1 779	21 526	1 829
O: 90 000 – 100 000	13 959	1 324	14 062	1 334	16 019	1 519	16 797	1 594
P: 100 001 – 120 000	17 230	1 881	17 300	1 888	20 820	2 276	22 549	2 467
Q: 120 001 – 140 000	7 623	981	7 806	1 005	10 402	1 340	12 069	1 556
R: 140 001 – 160 000	3 397	505	3 478	517	4 977	740	6 229	928
S: 160 001 – 180 000	1 522	257	1 532	259	2 368	400	2 958	499
T: 180 001 – 250 000	1 256	258	1 339	277	2 123	440	2 796	580
U: 250 001 +	69	24	71	25	100	34	125	41
Total	393 723	18 729	380 601	18 605	373 635	19 723	356 129	19 859

PERSONAL INCOME TAX

Table A2.8.1: Assessed individual taxpayers: Taxable income by taxable income group, 2004 – 2013

Tax year		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxable income group	Number of taxpayers	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	37 807	-8 043	-7 335	-6 523	-6 066	-5 639	-5 363	-5 557	-5 896	-5 654	-4 769
B: = 0	62 073	–	2 084	3 746	5 314	7 116	8 415	9 134	10 289	11 501	13 414
C: 1 – 20 000	72 013	783	2 525	3 432	4 504	5 786	6 812	7 221	8 087	8 966	10 423
D: 20 001 – 30 000	70 872	1 847	2 951	3 754	4 667	5 748	6 739	7 296	7 955	8 842	10 197
E: 30 001 – 40 000	73 750	2 589	3 627	4 354	5 231	6 418	7 424	7 833	8 650	9 474	10 998
F: 40 001 – 50 000	82 386	3 723	4 801	5 694	6 762	8 135	9 275	9 838	10 838	11 894	13 727
G: 50 001 – 60 000	97 988	5 423	6 651	7 789	9 070	10 789	12 356	13 194	14 424	15 829	18 207
H: 60 001 – 70 000	156 401	10 215	12 030	13 798	15 710	18 561	21 402	23 128	25 538	28 002	32 280
I: 70 001 – 80 000	160 787	12 062	13 915	15 813	17 858	20 827	23 809	25 613	28 322	31 007	35 547
J: 80 001 – 90 000	182 252	15 469	17 536	19 726	21 977	25 338	28 995	31 469	34 783	38 031	43 634
K: 90 000 – 100 000	162 436	15 408	17 339	19 423	21 632	24 838	28 338	30 384	33 598	36 619	41 714
L: 100 001 – 110 000	146 060	15 314	17 193	19 118	21 253	24 316	27 627	29 500	32 504	35 299	40 162
M: 110 001 – 120 000	115 745	13 289	14 968	16 508	18 436	21 195	24 086	25 535	27 989	29 985	33 796
N: 120 001 – 130 000	94 466	11 793	13 194	14 587	16 338	18 707	21 171	22 271	24 487	26 477	29 641
O: 130 001 – 140 000	77 430	10 438	11 681	12 910	14 407	16 524	18 556	19 490	21 423	23 155	25 910
P: 140 001 – 150 000	61 992	8 979	10 062	11 120	12 518	14 394	16 056	16 580	18 210	19 634	21 953
Q: 150 001 – 200 000	211 722	36 476	40 841	45 201	51 018	58 543	64 946	66 868	72 996	78 422	86 863
R: 200 001 – 250 000	179 187	43 256	47 826	52 888	59 842	68 326	75 138	76 569	83 063	88 876	97 786
S: 250 001 – 300 000	69 389	23 780	25 747	28 591	32 415	36 826	40 041	40 614	43 936	46 676	50 921
T: 300 001 – 500 000	30 934	13 734	14 575	16 405	18 771	21 586	22 845	22 738	24 523	25 897	28 279
U: 500 001 – 750 000	28 470	17 057	17 639	19 939	23 119	26 428	27 625	26 886	28 873	30 843	33 696
V: 750 001 – 1 000 000	9 316	7 982	8 106	9 206	10 853	12 462	12 637	12 002	12 496	13 483	15 074
W: 1 000 001 – 2 000 000	8 712	11 558	11 447	13 264	15 656	18 332	17 130	16 306	16 818	17 852	19 872
X: 2 000 001 – 5 000 000	2 078	5 841	5 476	6 322	7 534	9 259	7 860	6 871	7 140	7 485	8 313
Y: 5 000 001 +	283	2 161	1 598	1 936	2 164	2 700	2 209	2 232	1 725	1 887	2 197
Total	2 194 549	281 134	316 477	359 001	410 983	477 515	526 129	544 015	592 771	640 482	719 835
<= 0	99 880	-8 043	-5 251	-2 777	-752	1 477	3 052	3 577	4 393	5 847	8 645
1 – 70 000	553 410	24 580	32 585	38 821	45 944	55 437	64 008	68 510	75 492	83 007	95 832
70 001 – 250 000	1 392 077	182 484	204 555	227 294	255 279	293 008	328 722	344 279	377 375	407 505	457 006
250 001 – 500 000	100 323	37 514	40 322	44 996	51 186	58 412	62 886	63 352	68 459	72 573	79 200
500 000 +	48 859	44 599	44 266	50 667	59 326	69 181	67 461	64 297	67 052	71 550	79 152
Total	2 194 549	281 134	316 477	359 001	410 983	477 515	526 129	544 015	592 771	640 482	719 835

PERSONAL INCOME TAX

Table A2.8.1: Assessed individual taxpayers: composition of taxable income by taxable income group, 2004 – 2013 (continued)

		Tax year										
Taxable income group Percentage of total		Number of taxpayers	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
A: < 0		1.7%	-2.9%	-2.3%	-1.8%	-1.5%	-1.2%	-1.0%	-1.0%	-1.0%	-0.9%	-0.7%
B: = 0		2.8%	0.0%	0.7%	1.0%	1.3%	1.5%	1.6%	1.7%	1.7%	1.8%	1.9%
C: 1 – 20 000		3.3%	0.3%	0.8%	1.0%	1.1%	1.2%	1.3%	1.3%	1.4%	1.4%	1.4%
D: 20 001 – 30 000		3.2%	0.7%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%	1.3%	1.4%	1.4%
E: 30 001 – 40 000		3.4%	0.9%	1.1%	1.2%	1.3%	1.3%	1.4%	1.4%	1.5%	1.5%	1.5%
F: 40 001 – 50 000		3.8%	1.3%	1.5%	1.6%	1.6%	1.7%	1.8%	1.8%	1.8%	1.9%	1.9%
G: 50 001 – 60 000		4.5%	1.9%	2.1%	2.2%	2.2%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%
H: 60 001 – 70 000		7.1%	3.6%	3.8%	3.8%	3.8%	3.9%	4.1%	4.3%	4.3%	4.4%	4.5%
I: 70 001 – 80 000		7.3%	4.3%	4.4%	4.4%	4.3%	4.4%	4.5%	4.7%	4.8%	4.8%	4.9%
J: 80 001 – 90 000		8.3%	5.5%	5.5%	5.5%	5.3%	5.3%	5.5%	5.8%	5.9%	5.9%	6.1%
K: 90 000 – 100 000		7.4%	5.5%	5.5%	5.4%	5.3%	5.2%	5.4%	5.6%	5.7%	5.7%	5.8%
L: 100 001 – 110 000		6.7%	5.4%	5.4%	5.3%	5.2%	5.1%	5.3%	5.4%	5.5%	5.5%	5.6%
M: 110 001 – 120 000		5.3%	4.7%	4.7%	4.6%	4.5%	4.4%	4.6%	4.7%	4.7%	4.7%	4.7%
N: 120 001 – 130 000		4.3%	4.2%	4.2%	4.1%	4.0%	3.9%	4.0%	4.1%	4.1%	4.1%	4.1%
O: 130 001 – 140 000		3.5%	3.7%	3.7%	3.6%	3.5%	3.5%	3.5%	3.6%	3.6%	3.6%	3.6%
P: 140 001 – 150 000		2.8%	3.2%	3.2%	3.1%	3.0%	3.0%	3.1%	3.0%	3.1%	3.1%	3.0%
Q: 150 001 – 200 000		9.6%	13.0%	12.9%	12.6%	12.4%	12.3%	12.3%	12.3%	12.3%	12.2%	12.1%
R: 200 001 – 250 000		8.2%	15.4%	15.1%	14.7%	14.6%	14.3%	14.3%	14.1%	14.0%	13.9%	13.6%
S: 250 001 – 300 000		3.2%	8.5%	8.1%	8.0%	7.9%	7.7%	7.6%	7.5%	7.4%	7.3%	7.1%
T: 300 001 – 500 000		1.4%	4.9%	4.6%	4.6%	4.6%	4.5%	4.3%	4.2%	4.1%	4.0%	3.9%
U: 500 001 – 750 000		1.3%	6.1%	5.6%	5.6%	5.6%	5.5%	5.3%	4.9%	4.9%	4.8%	4.7%
V: 750 001 – 1 000 000		0.4%	2.8%	2.6%	2.6%	2.6%	2.6%	2.4%	2.2%	2.1%	2.1%	2.1%
W: 1 000 001 – 2 000 000		0.4%	4.1%	3.6%	3.7%	3.8%	3.8%	3.3%	3.0%	2.8%	2.8%	2.8%
X: 2 000 001 – 5 000 000		0.1%	2.1%	1.7%	1.8%	1.8%	1.9%	1.5%	1.3%	1.2%	1.2%	1.2%
Y: 5 000 001 +		0.0%	0.8%	0.5%	0.5%	0.5%	0.6%	0.4%	0.4%	0.3%	0.3%	0.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0		4.6%	-2.9%	-1.7%	-0.8%	-0.2%	0.3%	0.6%	0.7%	0.7%	0.9%	1.2%
1 – 70 000		25.2%	8.7%	10.3%	10.8%	11.2%	11.6%	12.2%	12.6%	12.7%	13.0%	13.3%
70 001 – 250 000		63.4%	64.9%	64.6%	63.3%	62.1%	61.4%	62.5%	63.3%	63.7%	63.6%	63.5%
250 001 – 500 000		4.6%	13.3%	12.7%	12.5%	12.5%	12.2%	12.0%	11.6%	11.5%	11.3%	11.0%
500 000 +		2.2%	15.9%	14.0%	14.1%	14.4%	14.5%	12.8%	11.8%	11.3%	11.2%	11.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.8.2: Assessed individual taxpayers: Tax assessed by taxable income group, 2004 – 2013

Tax year		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxable income group	Number of taxpayers	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	37 807	0	154	350	522	721	905	874	934	1 100	1 332
B: = 0	62 073	3	335	695	1 011	1 445	1 807	1 919	2 227	2 532	2 931
C: 1 – 20 000	72 013	4	284	487	706	1 012	1 258	1 318	1 558	1 812	2 089
D: 20 001 – 30 000	70 872	6	263	451	637	877	1 106	1 195	1 351	1 571	1 802
E: 30 001 – 40 000	73 750	66	323	479	635	887	1 106	1 135	1 343	1 526	1 727
F: 40 001 – 50 000	82 386	202	465	655	843	1 128	1 368	1 412	1 636	1 876	2 093
G: 50 001 – 60 000	97 988	420	711	947	1 157	1 503	1 832	1 929	2 178	2 482	2 733
H: 60 001 – 70 000	156 401	969	1 381	1 727	1 982	2 540	3 124	3 328	3 834	4 364	4 753
I: 70 001 – 80 000	160 787	1 336	1 768	2 147	2 396	2 978	3 616	3 842	4 439	5 015	5 463
J: 80 001 – 90 000	182 252	1 969	2 439	2 874	3 100	3 753	4 540	4 900	5 628	6 354	6 941
K: 90 000 – 100 000	162 436	2 161	2 616	3 048	3 287	3 926	4 730	5 000	5 748	6 446	7 001
L: 100 001 – 110 000	146 060	2 308	2 780	3 178	3 423	4 056	4 835	5 109	5 836	6 483	7 062
M: 110 001 – 120 000	115 745	2 143	2 602	2 923	3 174	3 784	4 495	4 726	5 336	5 922	6 438
N: 120 001 – 130 000	94 466	2 031	2 418	2 718	2 957	3 486	4 112	4 288	4 875	5 382	5 856
O: 130 001 – 140 000	77 430	1 895	2 256	2 533	2 770	3 241	3 781	3 936	4 467	4 925	5 373
P: 140 001 – 150 000	61 992	1 716	2 040	2 285	2 511	2 962	3 417	3 485	3 959	4 353	4 762
Q: 150 001 – 200 000	211 722	7 888	9 234	10 279	11 296	13 223	15 089	15 447	17 296	18 872	20 527
R: 200 001 – 250 000	179 187	11 275	12 832	14 204	15 633	18 035	20 219	20 476	22 603	24 482	26 576
S: 250 001 – 300 000	69 389	7 093	7 836	8 706	9 647	11 021	12 099	12 204	13 361	14 296	15 436
T: 300 001 – 500 000	30 934	4 382	4 735	5 341	6 020	6 971	7 384	7 272	7 927	8 418	9 110
U: 500 001 – 750 000	28 470	5 748	6 057	6 870	7 897	9 058	9 469	9 126	9 857	10 560	11 474
V: 750 001 – 1 000 000	9 316	2 820	2 919	3 325	3 895	4 481	4 551	4 279	4 457	4 826	5 376
W: 1 000 001 – 2 000 000	8 712	4 245	4 283	4 975	5 834	6 863	6 373	6 034	6 235	6 628	7 363
X: 2 000 001 – 5 000 000	2 078	2 225	2 124	2 444	2 915	3 607	3 038	2 657	2 762	2 890	3 205
Y: 5 000 001 +	283	824	636	773	847	1 080	929	886	678	751	864
Total	2 194 549	63 731	73 491	84 415	95 095	112 638	125 182	126 779	140 524	153 864	168 287
<= 0	99 880	3	489	1 045	1 534	2 165	2 712	2 794	3 161	3 632	4 263
1 – 70 000	553 410	1 668	3 427	4 747	5 960	7 947	9 794	10 318	11 900	13 630	15 197
70 001 – 250 000	1 392 077	34 723	40 985	46 189	50 546	59 444	68 834	71 208	80 187	88 233	95 998
250 001 – 500 000	100 323	11 474	12 572	14 047	15 667	17 992	19 483	19 476	21 288	22 714	24 546
500 000 +	48 859	15 863	16 019	18 387	21 388	25 089	24 360	22 983	23 988	25 655	28 282
Total	2 194 549	63 731	73 491	84 415	95 095	112 638	125 182	126 779	140 524	153 864	168 287

PERSONAL INCOME TAX

Table A2.8.2: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2004 – 2013 (continued)

		Tax year									
Taxable income group	Number of taxpayers	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Percentage of total											
A: < 0	1.7%	0.0%	0.2%	0.4%	0.5%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%
B: = 0	2.8%	0.0%	0.5%	0.8%	1.1%	1.3%	1.4%	1.5%	1.6%	1.6%	1.7%
C: 1 – 20 000	3.3%	0.0%	0.4%	0.6%	0.7%	0.9%	1.0%	1.0%	1.1%	1.2%	1.2%
D: 20 001 – 30 000	3.2%	0.0%	0.4%	0.5%	0.7%	0.8%	0.9%	0.9%	1.0%	1.0%	1.1%
E: 30 001 – 40 000	3.4%	0.1%	0.4%	0.6%	0.7%	0.8%	0.9%	0.9%	1.0%	1.0%	1.0%
F: 40 001 – 50 000	3.8%	0.3%	0.6%	0.8%	0.9%	1.0%	1.1%	1.1%	1.2%	1.2%	1.2%
G: 50 001 – 60 000	4.5%	0.7%	1.0%	1.1%	1.2%	1.3%	1.5%	1.5%	1.6%	1.6%	1.6%
H: 60 001 – 70 000	7.1%	1.5%	1.9%	2.0%	2.1%	2.3%	2.5%	2.6%	2.7%	2.8%	2.8%
I: 70 001 – 80 000	7.3%	2.1%	2.4%	2.5%	2.5%	2.6%	2.9%	3.0%	3.2%	3.3%	3.2%
J: 80 001 – 90 000	8.3%	3.1%	3.3%	3.4%	3.3%	3.3%	3.6%	3.9%	4.0%	4.1%	4.1%
K: 90 000 – 100 000	7.4%	3.4%	3.6%	3.6%	3.5%	3.5%	3.8%	3.9%	4.1%	4.2%	4.2%
L: 100 001 – 110 000	6.7%	3.6%	3.8%	3.8%	3.6%	3.6%	3.9%	4.0%	4.2%	4.2%	4.2%
M: 110 001 – 120 000	5.3%	3.4%	3.5%	3.5%	3.3%	3.4%	3.6%	3.7%	3.8%	3.8%	3.8%
N: 120 001 – 130 000	4.3%	3.2%	3.3%	3.2%	3.1%	3.1%	3.3%	3.4%	3.5%	3.5%	3.5%
O: 130 001 – 140 000	3.5%	3.0%	3.1%	3.0%	2.9%	2.9%	3.0%	3.1%	3.2%	3.2%	3.2%
P: 140 001 – 150 000	2.8%	2.7%	2.8%	2.7%	2.6%	2.6%	2.7%	2.7%	2.8%	2.8%	2.8%
Q: 150 001 – 200 000	9.6%	12.4%	12.6%	12.2%	11.9%	11.7%	12.1%	12.2%	12.3%	12.3%	12.2%
R: 200 001 – 250 000	8.2%	17.7%	17.5%	16.8%	16.4%	16.0%	16.2%	16.2%	16.1%	15.9%	15.8%
S: 250 001 – 300 000	3.2%	11.1%	10.7%	10.3%	10.1%	9.8%	9.7%	9.6%	9.5%	9.3%	9.2%
T: 300 001 – 500 000	1.4%	6.9%	6.4%	6.3%	6.3%	6.2%	5.9%	5.7%	5.6%	5.5%	5.4%
U: 500 001 – 750 000	1.3%	9.0%	8.2%	8.1%	8.3%	8.0%	7.6%	7.2%	7.0%	6.9%	6.8%
V: 750 001 – 1 000 000	0.4%	4.4%	4.0%	3.9%	4.1%	4.0%	3.6%	3.4%	3.2%	3.1%	3.2%
W: 1 000 001 – 2 000 000	0.4%	6.7%	5.8%	5.9%	6.1%	6.1%	5.1%	4.8%	4.4%	4.3%	4.4%
X: 2 000 001 – 5 000 000	0.1%	3.5%	2.9%	2.9%	3.1%	3.2%	2.4%	2.1%	2.0%	1.9%	1.9%
Y: 5 000 001 +	0.0%	1.3%	0.9%	0.9%	0.9%	1.0%	0.7%	0.7%	0.5%	0.5%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	4.6%	0.0%	0.7%	1.2%	1.6%	1.9%	2.2%	2.2%	2.2%	2.4%	2.5%
1 – 70 000	25.2%	2.6%	4.7%	5.6%	6.3%	7.1%	7.8%	8.1%	8.5%	8.9%	9.0%
70 001 – 250 000	63.4%	54.5%	55.8%	54.7%	53.2%	52.8%	55.0%	56.2%	57.1%	57.3%	57.0%
250 001 – 500 000	4.6%	18.0%	17.1%	16.6%	16.5%	16.0%	15.6%	15.4%	15.1%	14.8%	14.6%
500 000 +	2.2%	24.9%	21.8%	21.8%	22.5%	22.3%	19.5%	18.1%	17.1%	16.7%	16.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.8.3: Assessed individual taxpayers: effective tax rate by taxable income group, 2004 – 2013

		Tax year									
Taxable income group	Number of taxpayers	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
A: < 0	37 807	0.0%	-2.1%	-5.4%	-8.6%	-12.8%	-16.9%	-15.7%	-15.8%	-19.5%	-27.9%
B: = 0	62 073	0.0%	16.1%	18.6%	19.0%	20.3%	21.5%	21.0%	21.6%	22.0%	21.9%
C: 1 – 20 000	72 013	0.6%	11.3%	14.2%	15.7%	17.5%	18.5%	18.3%	19.3%	20.2%	20.0%
D: 20 001 – 30 000	70 872	0.4%	8.9%	12.0%	13.6%	15.3%	16.4%	16.4%	17.0%	17.8%	17.7%
E: 30 001 – 40 000	73 750	2.6%	8.9%	11.0%	12.1%	13.8%	14.9%	14.5%	15.5%	16.1%	15.7%
F: 40 001 – 50 000	82 386	5.4%	9.7%	11.5%	12.5%	13.9%	14.7%	14.4%	15.1%	15.8%	15.2%
G: 50 001 – 60 000	97 988	7.8%	10.7%	12.2%	12.8%	13.9%	14.8%	14.6%	15.1%	15.7%	15.0%
H: 60 001 – 70 000	156 401	9.5%	11.5%	12.5%	12.6%	13.7%	14.6%	14.4%	15.0%	15.6%	14.7%
I: 70 001 – 80 000	160 787	11.1%	12.7%	13.6%	13.4%	14.3%	15.2%	15.0%	15.7%	16.2%	15.4%
J: 80 001 – 90 000	182 252	12.7%	13.9%	14.6%	14.1%	14.8%	15.7%	15.6%	16.2%	16.7%	15.9%
K: 90 000 – 100 000	162 436	14.0%	15.1%	15.7%	15.2%	15.8%	16.7%	16.5%	17.1%	17.6%	16.8%
L: 100 001 – 110 000	146 060	15.1%	16.2%	16.6%	16.1%	16.7%	17.5%	17.3%	18.0%	18.4%	17.6%
M: 110 001 – 120 000	115 745	16.1%	17.4%	17.7%	17.2%	17.9%	18.7%	18.5%	19.1%	19.7%	19.0%
N: 120 001 – 130 000	94 466	17.2%	18.3%	18.6%	18.1%	18.6%	19.4%	19.3%	19.9%	20.3%	19.8%
O: 130 001 – 140 000	77 430	18.2%	19.3%	19.6%	19.2%	19.6%	20.4%	20.2%	20.8%	21.3%	20.7%
P: 140 001 – 150 000	61 992	19.1%	20.3%	20.5%	20.1%	20.6%	21.3%	21.0%	21.7%	22.2%	21.7%
Q: 150 001 – 200 000	211 722	21.6%	22.6%	22.7%	22.1%	22.6%	23.2%	23.1%	23.7%	24.1%	23.6%
R: 200 001 – 250 000	179 187	26.1%	26.8%	26.9%	26.1%	26.4%	26.9%	26.7%	27.2%	27.5%	27.2%
S: 250 001 – 300 000	69 389	29.8%	30.4%	30.4%	29.8%	29.9%	30.2%	30.0%	30.4%	30.6%	30.3%
T: 300 001 – 500 000	30 934	31.9%	32.5%	32.6%	32.1%	32.3%	32.3%	32.0%	32.3%	32.5%	32.2%
U: 500 001 – 750 000	28 470	33.7%	34.3%	34.5%	34.2%	34.3%	34.3%	33.9%	34.1%	34.2%	34.1%
V: 750 001 – 1 000 000	9 316	35.3%	36.0%	36.1%	35.9%	36.0%	36.0%	35.7%	35.7%	35.8%	35.7%
W: 1 000 001 – 2 000 000	8 712	36.7%	37.4%	37.5%	37.3%	37.4%	37.2%	37.0%	37.1%	37.1%	37.1%
X: 2 000 001 – 5 000 000	2 078	38.1%	38.8%	38.7%	38.7%	39.0%	38.6%	38.7%	38.7%	38.6%	38.6%
Y: 5 000 001 +	283	38.1%	39.8%	39.9%	39.1%	40.0%	42.1%	39.7%	39.3%	39.8%	39.3%
Total	2 194 549	22.7%	23.2%	23.5%	23.1%	23.6%	23.8%	23.3%	23.7%	24.0%	23.4%
<= 0	99 880	0.0%	-9.3%	-37.6%	-204.0%	146.6%	88.9%	78.1%	72.0%	62.1%	49.3%
1 – 70 000	553 410	6.8%	10.5%	12.2%	13.0%	14.3%	15.3%	15.1%	15.8%	16.4%	15.9%
70 001 – 250 000	1 392 077	19.0%	20.0%	20.3%	19.8%	20.3%	20.9%	20.7%	21.2%	21.7%	21.0%
250 001 – 500 000	100 323	30.6%	31.2%	31.2%	30.6%	30.8%	31.0%	30.7%	31.1%	31.3%	31.0%
500 000 +	48 859	35.6%	36.2%	36.3%	36.1%	36.3%	36.1%	35.7%	35.8%	35.9%	35.7%
Total	2 194 549	22.7%	23.2%	23.5%	23.1%	23.6%	23.8%	23.3%	23.7%	24.0%	23.4%

PERSONAL INCOME TAX

Table A2.8.4: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2004 – 2013

		Tax year									
Taxable income group	Number of taxpayers	2005	2006	2007	2008	2009	2010	2011	2012	2013	
A: < 0	37 807	-8.8%	-9.9%	-9.0%	-8.5%	-7.8%	-6.0%	-4.3%	-4.3%	-5.6%	
B: = 0	62 073	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	72 013	222.5%	109.4%	79.2%	64.9%	54.1%	44.8%	39.6%	35.6%	33.3%	
D: 20 001 – 30 000	70 872	59.8%	42.6%	36.2%	32.8%	29.5%	25.7%	23.2%	21.6%	20.9%	
E: 30 001 – 40 000	73 750	40.1%	29.7%	26.4%	25.5%	23.5%	20.3%	18.8%	17.6%	17.4%	
F: 40 001 – 50 000	82 386	29.0%	23.7%	22.0%	21.6%	20.0%	17.6%	16.5%	15.6%	15.6%	
G: 50 001 – 60 000	97 988	22.6%	19.8%	18.7%	18.8%	17.9%	16.0%	15.0%	14.3%	14.4%	
H: 60 001 – 70 000	156 401	17.8%	16.2%	15.4%	16.1%	15.9%	14.6%	14.0%	13.4%	13.6%	
I: 70 001 – 80 000	160 787	15.4%	14.5%	14.0%	14.6%	14.6%	13.4%	13.0%	12.5%	12.8%	
J: 80 001 – 90 000	182 252	13.4%	12.9%	12.4%	13.1%	13.4%	12.6%	12.3%	11.9%	12.2%	
K: 90 000 – 100 000	162 436	12.5%	12.3%	12.0%	12.7%	13.0%	12.0%	11.8%	11.4%	11.7%	
L: 100 001 – 110 000	146 060	12.3%	11.7%	11.5%	12.3%	12.5%	11.5%	11.4%	11.0%	11.3%	
M: 110 001 – 120 000	115 745	12.6%	11.5%	11.5%	12.4%	12.6%	11.5%	11.2%	10.7%	10.9%	
N: 120 001 – 130 000	94 466	11.9%	11.2%	11.5%	12.2%	12.4%	11.2%	11.0%	10.6%	10.8%	
O: 130 001 – 140 000	77 430	11.9%	11.2%	11.3%	12.2%	12.2%	11.0%	10.8%	10.5%	10.6%	
P: 140 001 – 150 000	61 992	12.1%	11.3%	11.7%	12.5%	12.3%	10.8%	10.6%	10.3%	10.4%	
Q: 150 001 – 200 000	211 722	12.0%	11.3%	11.8%	12.6%	12.2%	10.6%	10.4%	10.0%	10.1%	
R: 200 001 – 250 000	179 187	10.6%	10.6%	11.4%	12.1%	11.7%	10.0%	9.8%	9.4%	9.5%	
S: 250 001 – 300 000	69 389	8.3%	9.7%	10.9%	11.6%	11.0%	9.3%	9.2%	8.8%	8.8%	
T: 300 001 – 500 000	30 934	6.1%	9.3%	11.0%	12.0%	10.7%	8.8%	8.6%	8.3%	8.4%	
U: 500 001 – 750 000	28 470	3.4%	8.1%	10.7%	11.6%	10.1%	7.9%	7.8%	7.7%	7.9%	
V: 750 001 – 1 000 000	9 316	1.6%	7.4%	10.8%	11.8%	9.6%	7.0%	6.6%	6.8%	7.3%	
W: 1 000 001 – 2 000 000	8 712	-1.0%	7.1%	10.6%	12.2%	8.2%	5.9%	5.5%	5.6%	6.2%	
X: 2 000 001 – 5 000 000	2 078	-6.2%	4.0%	8.9%	12.2%	6.1%	2.7%	2.9%	3.1%	4.0%	
Y: 5 000 001 +	283	-26.1%	-5.3%	0.0%	5.7%	0.4%	0.5%	-3.2%	-1.7%	0.2%	
Total	2 194 549	12.6%	13.0%	13.5%	14.2%	13.4%	11.6%	11.2%	10.8%	11.0%	
<= 0	99 880	-34.7%	-41.2%	-54.6%	0.0%	-182.4%	0.0%	-191.7%	0.0%	-200.8%	
1 – 70 000	553 410	32.6%	25.7%	23.2%	22.5%	21.1%	18.6%	17.4%	16.4%	16.3%	
70 001 – 250 000	1 392 077	12.1%	11.6%	11.8%	12.6%	12.5%	11.2%	10.9%	10.6%	10.7%	
250 001 – 500 000	100 323	7.5%	9.5%	10.9%	11.7%	10.9%	9.1%	9.0%	8.6%	8.7%	
500 000 +	48 859	-0.7%	6.6%	10.0%	11.6%	8.6%	6.3%	6.0%	6.1%	6.6%	
Total	2 194 549	12.6%	13.0%	13.5%	14.2%	13.4%	11.6%	11.2%	10.8%	11.0%	

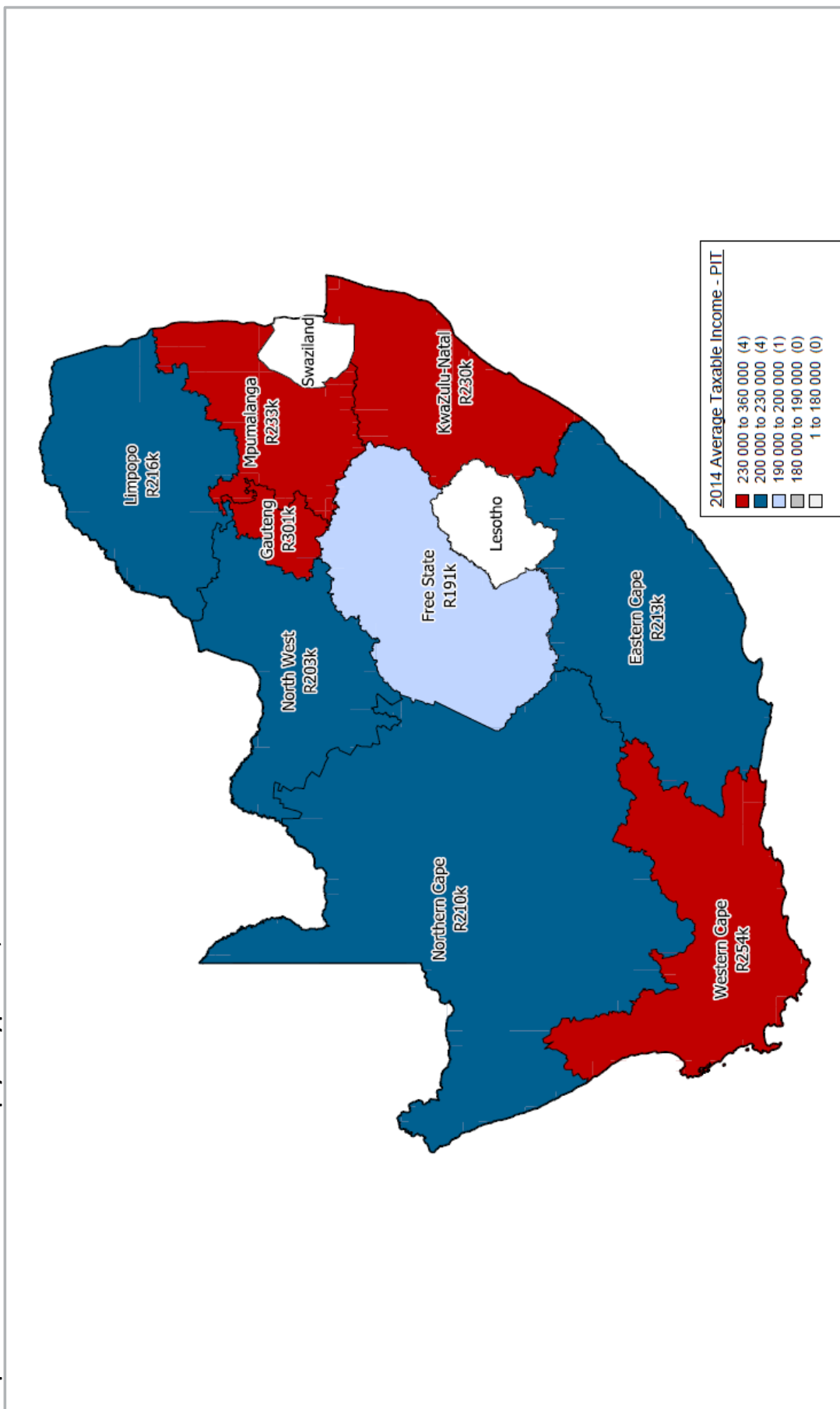
PERSONAL INCOME TAX

Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2004 - 2013

Tax year		2004			2013			CAGR of taxable income
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	
0 - 5	1 619	74	8.00	10.8%	201	32.00	15.9%	11.7%
6 - 10	3 003	120	13	10.8%	329	51	15.5%	11.9%
11 - 15	4 365	173	19	11.0%	552	87	15.8%	13.8%
16 - 20	8 348	301	30	10.0%	1 965	381	19.4%	23.2%
21 - 25	82 730	5 691	799	14.0%	30 022	6 989	23.3%	20.3%
26 - 30	243 117	25 211	4 630	18.4%	93 628	22 355	23.9%	15.7%
31 - 35	351 874	43 398	9 083	20.9%	132 277	31 517	23.8%	13.2%
36 - 40	355 433	47 200	10 437	22.1%	130 501	30 554.41	23.4%	12.0%
41 - 45	339 005	47 748	11 076	23.2%	121 993	28 839	23.6%	11.0%
46 - 50	278 971	40 605	9 882	24.3%	95 062	22 828	24.0%	9.9%
51 - 55	201 324	30 065	7 677	25.5%	58 701	13 981	23.8%	7.7%
56 - 60	136 327	20 441	5 471	26.8%	27 852	6 122	22.0%	3.5%
61 - 65	84 217	10 638	2 724	25.6%	12 692	2 370	18.7%	2.0%
66 - 70	51 744	4 941	1 043	21.1%	7 012	1 129	16.1%	4.0%
71 - 75	30 487	2 715	506	18.6%	4 049	576	14.2%	4.5%
75 +	21 985	1 813	333	18.4%	2 999	476	15.9%	5.8%
Total	2 194 549	281 134	63 731		719 835	168 287		11.0%
0 - 55	1 869 789	240 586	53 654	22.3%	665 231	157 614	23.7%	12.0%
56 +	324 760	40 548	10 077	24.9%	54 604	10 673	19.5%	3.4%
Total	2 194 549	281 134	63 731	22.7%	719 835	168 287	23.4%	11.0%
Percentage of total								
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%		
6 - 10	0.1%	0.0%	0.0%		0.0%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.1%		
16 - 20	0.4%	0.1%	0.0%		0.3%	0.2%		
21 - 25	3.8%	2.0%	1.3%		4.2%	4.2%		
26 - 30	11.1%	9.0%	7.3%		13.0%	13.3%		
31 - 35	16.0%	15.4%	14.3%		18.4%	18.7%		
36 - 40	16.2%	16.8%	16.4%		18.1%	18.2%		
41 - 45	15.4%	17.0%	17.4%		16.9%	17.1%		
46 - 50	12.7%	14.4%	15.5%		13.2%	13.6%		
51 - 55	9.2%	10.7%	12.0%		8.2%	8.3%		
56 - 60	6.2%	7.3%	8.6%		3.9%	3.6%		
61 - 65	3.8%	3.8%	4.3%		1.8%	1.4%		
66 - 70	2.4%	1.8%	1.6%		1.0%	0.7%		
71 - 75	1.4%	1.0%	0.8%		0.6%	0.3%		
75 +	1.0%	0.6%	0.5%		0.4%	0.3%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%		
0 - 55	85.2%	85.6%	84.2%		92.4%	93.7%		
56 +	14.8%	14.4%	15.8%		7.6%	6.3%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%		

PERSONAL INCOME TAX

Map A2.10: Assessed individual taxpayers by province, 2014



PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers municipality for Eastern Cape province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Amahlathi Local Municipality	EC124	4 409	669	92	151 754	4 017	681	98	169 468
Baviaans Local Municipality	EC107	734	80	15	109 067	634	87	14	136 908
Blue Crane Route Local Municipality	EC102	2 266	314	49	138 428	2 111	319	52	151 276
Buffalo City Metropolitan Municipality	BUF	95 912	20 072	3 410	209 276	85 926	20 291	3 584	236 140
Camdeboo Local Municipality	EC101	3 861	507	78	131 342	3 414	516	81	151 118
Elundini Local Municipality	EC141	15 457	3 313	593	214 343	13 816	3 340	618	241 773
Emalahleni Local Municipality	EC136	5 003	846	126	169 102	4 485	828	128	184 559
Engcobo Local Municipality	EC137	11 675	1 635	178	140 024	9 239	1 495	175	161 765
Gariep Local Municipality	EC144	1 901	196	32	103 316	1 692	221	36	130 871
Great Kei Local Municipality	EC123	1 050	158	28	150 846	903	158	27	175 213
Ikwezi Local Municipality	EC103	536	56	17	105 300	468	86	16	182 949
Inkwanca Local Municipality	EC133	862	113	16	131 237	776	121	18	156 242
Intsika Yethu Local Municipality	EC135	3 464	588	72	169 736	3 100	570	73	183 882
Inxuba Yethemba Local Municipality	EC131	10 483	2 190	424	208 936	9 082	2 116	416	232 945
Kouga Local Municipality	EC108	10 648	1 847	311	173 438	9 620	1 850	317	192 301
Kou-Kamma Local Municipality	EC109	1 730	297	51	171 642	1 465	277	46	188 762
Lukanji Local Municipality	EC134	15 917	3 077	461	193 341	14 488	3 013	458	207 985
Makana Local Municipality	EC104	7 398	1 495	251	202 106	6 737	1 488	252	220 810
Maletswai Local Municipality	EC143	3 326	543	78	163 387	3 132	546	80	174 223
Matatiele Local Municipality	EC441	8 691	1 541	210	177 309	7 933	1 557	220	196 217
Mbhashe Local Municipality	EC121	6 490	1 071	132	165 007	5 592	1 055	139	188 715
Mbizana Local Municipality	EC443	5 162	853	106	165 256	4 675	863	112	184 528
Mhlontlo Local Municipality	EC156	6 566	1 154	162	175 693	5 716	1 129	166	197 445
Mnquma Local Municipality	EC122	10 714	1 987	271	185 431	9 513	1 958	277	205 825
Ndlambe Local Municipality	EC105	6 659	1 116	189	167 579	5 811	1 072	183	184 444
Nelson Mandela Bay Metropolitan Municipality	NMA	153 627	30 729	5 072	200 026	139 500	31 069	5 308	222 715
Ngqushwa Local Municipality	EC126	2 649	416	52	156 921	2 310	403	53	174 401
Ngquza Hill Local Municipality	EC153	8 475	1 443	174	170 214	7 445	1 440	183	193 448
Nkonkobe Local Municipality	EC127	6 329	1 084	157	171 345	5 615	1 106	163	196 961
Ntabankulu Local Municipality	EC444	1 834	326	40	177 782	1 665	336	45	201 838
Nxuba Local Municipality	EC128	1 255	185	37	147 638	1 077	179	35	166 411
Nyandeni Local Municipality	EC155	7 451	1 295	166	173 830	6 737	1 291	172	191 567
Port St Johns Local Municipality	EC154	3 334	572	70	171 616	2 818	554	72	196 619
Sakhisizwe Local Municipality	EC138	5 060	806	108	159 247	4 621	800	110	173 207
Senqu Local Municipality	EC142	5 645	914	126	161 863	5 116	920	134	179 848
Sundays River Valley Local Municipality	EC106	1 927	312	53	161 796	1 631	329	59	201 481
Tsolwana Local Municipality	EC132	1 193	181	31	151 370	1 054	183	34	173 255
Umtzimbu Local Municipality	EC442	6 184	1 073	132	173 524	5 624	1 084	139	192 679
King Sabata Dalindyebo Local Municipality	EC157	25 446	5 065	772	199 046	23 352	5 119	805	219 209
Total		471 323	90 120	14 343	191 207	422 910	90 446	14 902	213 866

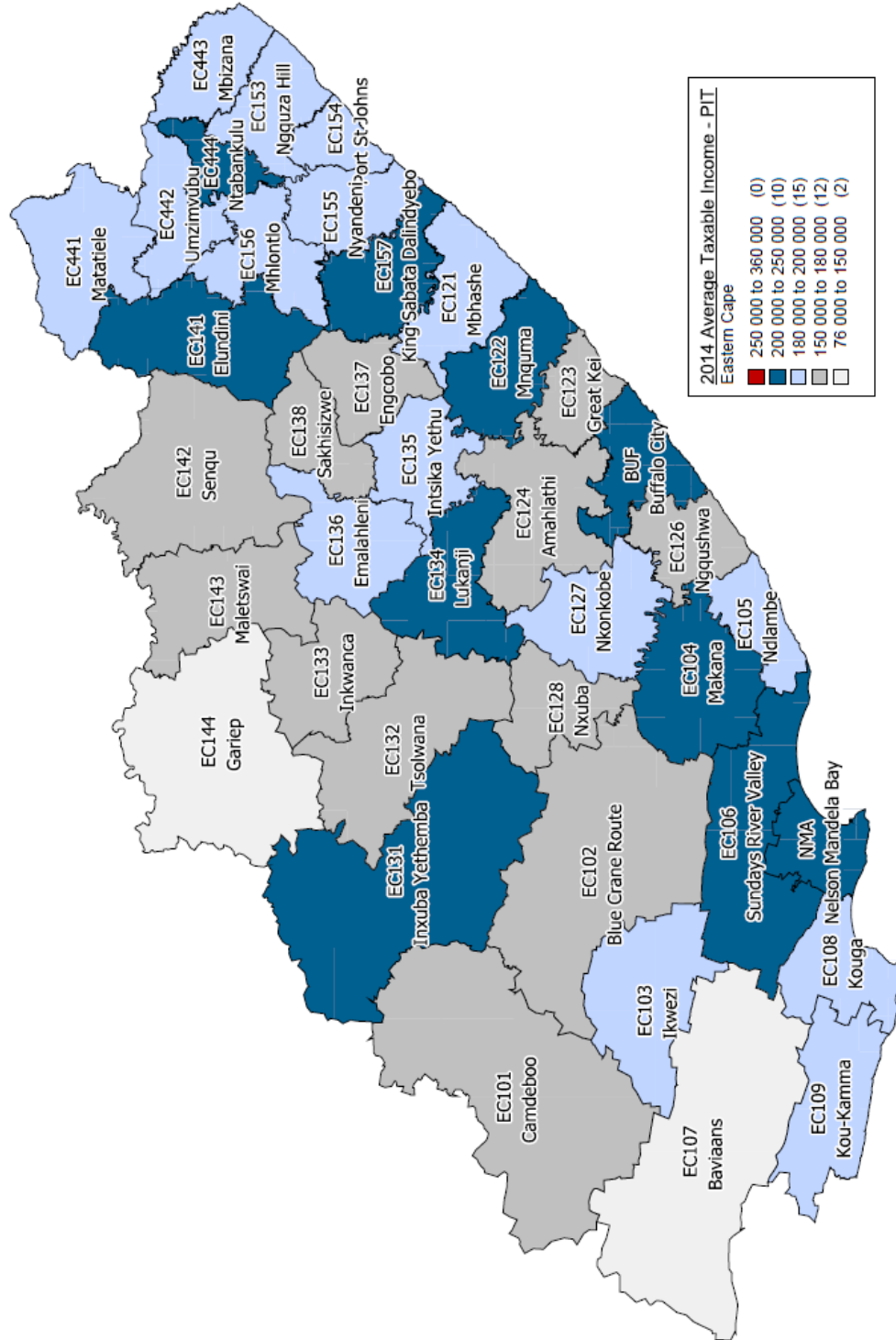
PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers municipality for Eastern Cape province, 2013 - 2014 (continued)

Tax year		2013				2014			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	0.9%	0.7%	0.6%		0.9%	0.8%	0.7%	
Baviaans Local Municipality	EC107	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	
Blue Crane Route Local Munic	EC102	0.5%	0.3%	0.3%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Muni	BUF	20.3%	22.3%	23.8%		20.3%	22.4%	24.1%	
Camdeboo Local Municipality	EC101	0.8%	0.6%	0.5%		0.8%	0.6%	0.5%	
Elundini Local Municipality	EC141	3.3%	3.7%	4.1%		3.3%	3.7%	4.1%	
Emalahleni Local Municipality	EC136	1.1%	0.9%	0.9%		1.1%	0.9%	0.9%	
Engcobo Local Municipality	EC137	2.5%	1.8%	1.2%		2.2%	1.7%	1.2%	
Gariep Local Municipality	EC144	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ikwezi Local Municipality	EC103	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Inkwanca Local Municipality	EC133	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Intsika Yethu Local Municipali	EC135	0.7%	0.7%	0.5%		0.7%	0.6%	0.5%	
Inxuba Yethemba Local Munic	EC131	2.2%	2.4%	3.0%		2.1%	2.3%	2.8%	
Kouga Local Municipality	EC108	2.3%	2.0%	2.2%		2.3%	2.0%	2.1%	
Kou-Kamma Local Municipalit	EC109	0.4%	0.3%	0.4%		0.3%	0.3%	0.3%	
Lukanji Local Municipality	EC134	3.4%	3.4%	3.2%		3.4%	3.3%	3.1%	
Makana Local Municipality	EC104	1.6%	1.7%	1.8%		1.6%	1.6%	1.7%	
Maletswai Local Municipality	EC143	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Matatiele Local Municipality	EC441	1.8%	1.7%	1.5%		1.9%	1.7%	1.5%	
Mbhashe Local Municipality	EC121	1.4%	1.2%	0.9%		1.3%	1.2%	0.9%	
Mbizana Local Municipality	EC443	1.1%	0.9%	0.7%		1.1%	1.0%	0.8%	
Mhlontlo Local Municipality	EC156	1.4%	1.3%	1.1%		1.4%	1.2%	1.1%	
Mnquma Local Municipality	EC122	2.3%	2.2%	1.9%		2.2%	2.2%	1.9%	
Ndlambe Local Municipality	EC105	1.4%	1.2%	1.3%		1.4%	1.2%	1.2%	
Nelson Mandela Bay Metropol	NMA	32.6%	34.1%	35.4%		33.0%	34.4%	35.6%	
Ngqushwa Local Municipality	EC126	0.6%	0.5%	0.4%		0.5%	0.4%	0.4%	
Ngquza Hill Local Municipality	EC153	1.8%	1.6%	1.2%		1.8%	1.6%	1.2%	
Nkonkobe Local Municipality	EC127	1.3%	1.2%	1.1%		1.3%	1.2%	1.1%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Nxuba Local Municipality	EC128	0.3%	0.2%	0.3%		0.3%	0.2%	0.2%	
Nyandeni Local Municipality	EC155	1.6%	1.4%	1.2%		1.6%	1.4%	1.2%	
Port St Johns Local Municipal	EC154	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Sakhisizwe Local Municipality	EC138	1.1%	0.9%	0.8%		1.1%	0.9%	0.7%	
Senqu Local Municipality	EC142	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Sundays River Valley Local M	EC106	0.4%	0.3%	0.4%		0.4%	0.4%	0.4%	
Tsolwana Local Municipality	EC132	0.3%	0.2%	0.2%		0.2%	0.2%	0.2%	
Umzimvubu Local Municipality	EC442	1.3%	1.2%	0.9%		1.3%	1.2%	0.9%	
King Sabata Dalindyebo Local	EC157	5.4%	5.6%	5.4%		5.5%	5.7%	5.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.1: Assessed individual taxpayers municipality for Eastern Cape province, 2014



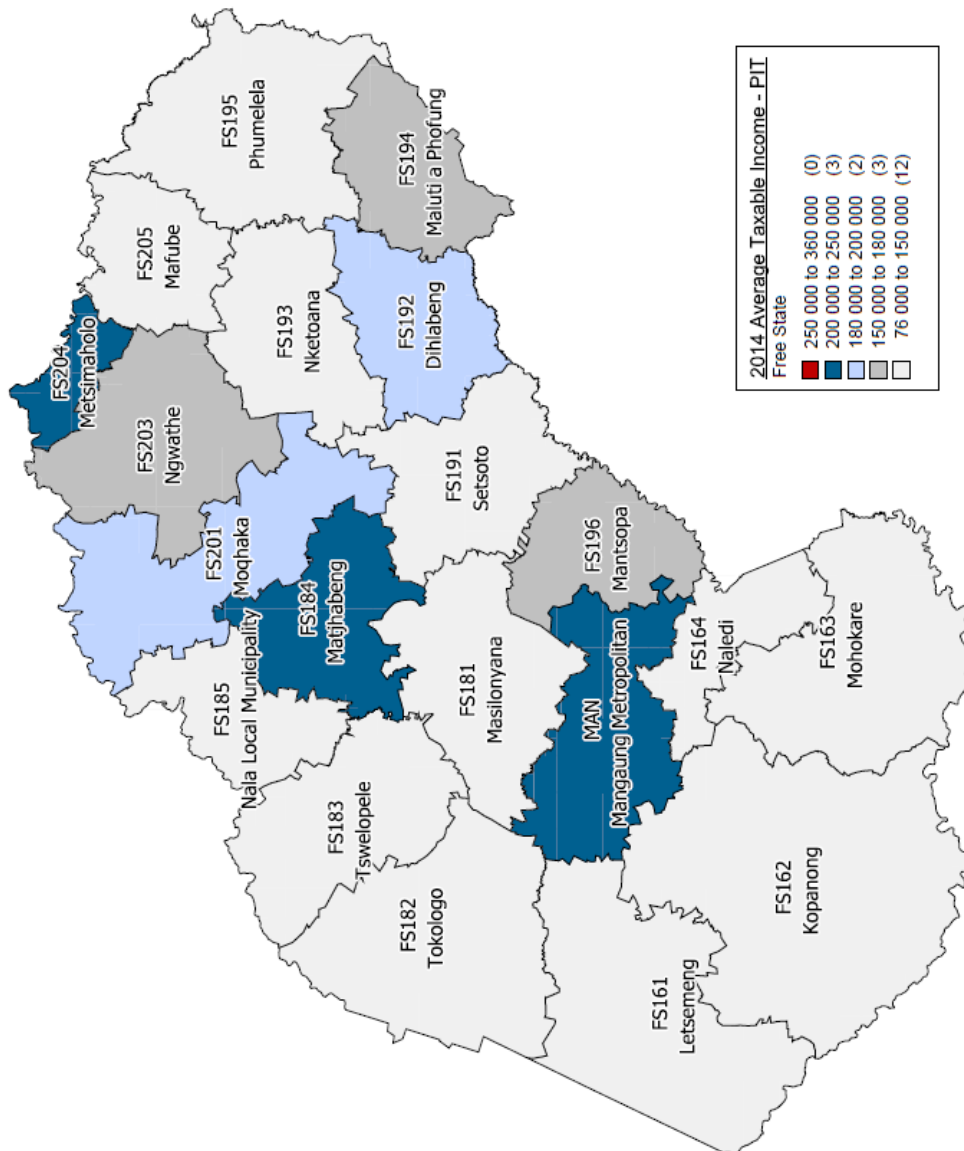
PERSONAL INCOME TAX

Table A2.10.2: Assessed individual taxpayers municipality for Free State province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Dihlabeng Local Municipality	FS192	14 519	2 348	389	161 748	13 184	2 427	412	184 093
Kopanong Local Municipality	FS162	3 837	530	79	138 060	3 717	548	82	147 474
Letsemeng Local Municipality	FS161	3 026	307	61	101 341	2 601	344	63	132 074
Mafube Local Municipality	FS205	4 026	495	87	122 966	3 519	475	86	134 858
Maluti a Phofung Local Municipality	FS194	16 795	2 607	364	155 246	15 020	2 641	375	175 842
Mangaung Metropolitan Municipality	MAN	100 113	19 774	3 302	197 520	96 584	19 969	3 397	206 752
Mantsopa Local Municipality	FS196	3 269	462	80	141 429	2 975	475	85	159 706
Masilonyana Local Municipality	FS181	4 711	526	82	111 720	4 106	524	77	127 586
Matjhabeng Local Municipality	FS184	48 400	8 772	1 362	181 231	42 448	8 605	1 391	202 711
Metsimaholo Local Municipality	FS204	24 628	5 288	970	214 697	22 341	5 447	1 048	243 817
Mohokare Local Municipality	FS163	2 021	251	40	124 150	1 813	241	38	132 816
Moqhaka Local Municipality	FS201	17 475	2 899	459	165 901	15 509	2 891	473	186 399
Nala Local Municipality	FS185	5 387	728	139	135 182	4 817	707	141	146 694
Naledi Local Municipality	FS164	1 252	149	23	119 253	1 181	150	23	127 276
Ngwathe Local Municipality	FS203	10 571	1 451	265	137 290	9 227	1 423	264	154 183
Nketoana Local Municipality	FS193	3 399	306	70	89 951	3 378	350	74	103 620
Phumelela Local Municipality	FS195	3 064	296	59	96 609	2 717	399	77	146 797
Setsotho Local Municipality	FS191	6 211	802	129	129 107	5 607	826	133	147 288
Tokologo Local Municipality	FS182	1 527	90	27	58 682	1 304	128	27	98 360
Tswelopele Local Municipality	FS183	3 858	310	109	80 248	3 575	305	96	85 266
Total		278 089	48 391	8 098	174 013	255 623	48 873	8 363	191 193
Percentage of total									
Dihlabeng Local Municipality	FS192	5.2%	4.9%	4.8%		5.2%	5.0%	4.9%	
Kopanong Local Municipality	FS162	1.4%	1.1%	1.0%		1.5%	1.1%	1.0%	
Letsemeng Local Municipality	FS161	1.1%	0.6%	0.8%		1.0%	0.7%	0.8%	
Mafube Local Municipality	FS205	1.4%	1.0%	1.1%		1.4%	1.0%	1.0%	
Maluti a Phofung Local Municipality	FS194	6.0%	5.4%	4.5%		5.9%	5.4%	4.5%	
Mangaung Metropolitan Municipality	MAN	36.0%	40.9%	40.8%		37.8%	40.9%	40.6%	
Mantsopa Local Municipality	FS196	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	FS181	1.7%	1.1%	1.0%		1.6%	1.1%	0.9%	
Matjhabeng Local Municipality	FS184	17.4%	18.1%	16.8%		16.6%	17.6%	16.6%	
Metsimaholo Local Municipality	FS204	8.9%	10.9%	12.0%		8.7%	11.1%	12.5%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	6.3%	6.0%	5.7%		6.1%	5.9%	5.7%	
Nala Local Municipality	FS185	1.9%	1.5%	1.7%		1.9%	1.4%	1.7%	
Naledi Local Municipality	FS164	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Ngwathe Local Municipality	FS203	3.8%	3.0%	3.3%		3.6%	2.9%	3.2%	
Nketoana Local Municipality	FS193	1.2%	0.6%	0.9%		1.3%	0.7%	0.9%	
Phumelela Local Municipality	FS195	1.1%	0.6%	0.7%		1.1%	0.8%	0.9%	
Setsotho Local Municipality	FS191	2.2%	1.7%	1.6%		2.2%	1.7%	1.6%	
Tokologo Local Municipality	FS182	0.5%	0.2%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.4%	0.6%	1.3%		1.4%	0.6%	1.2%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.2: Assessed individual taxpayers municipality for Free State province, 2014



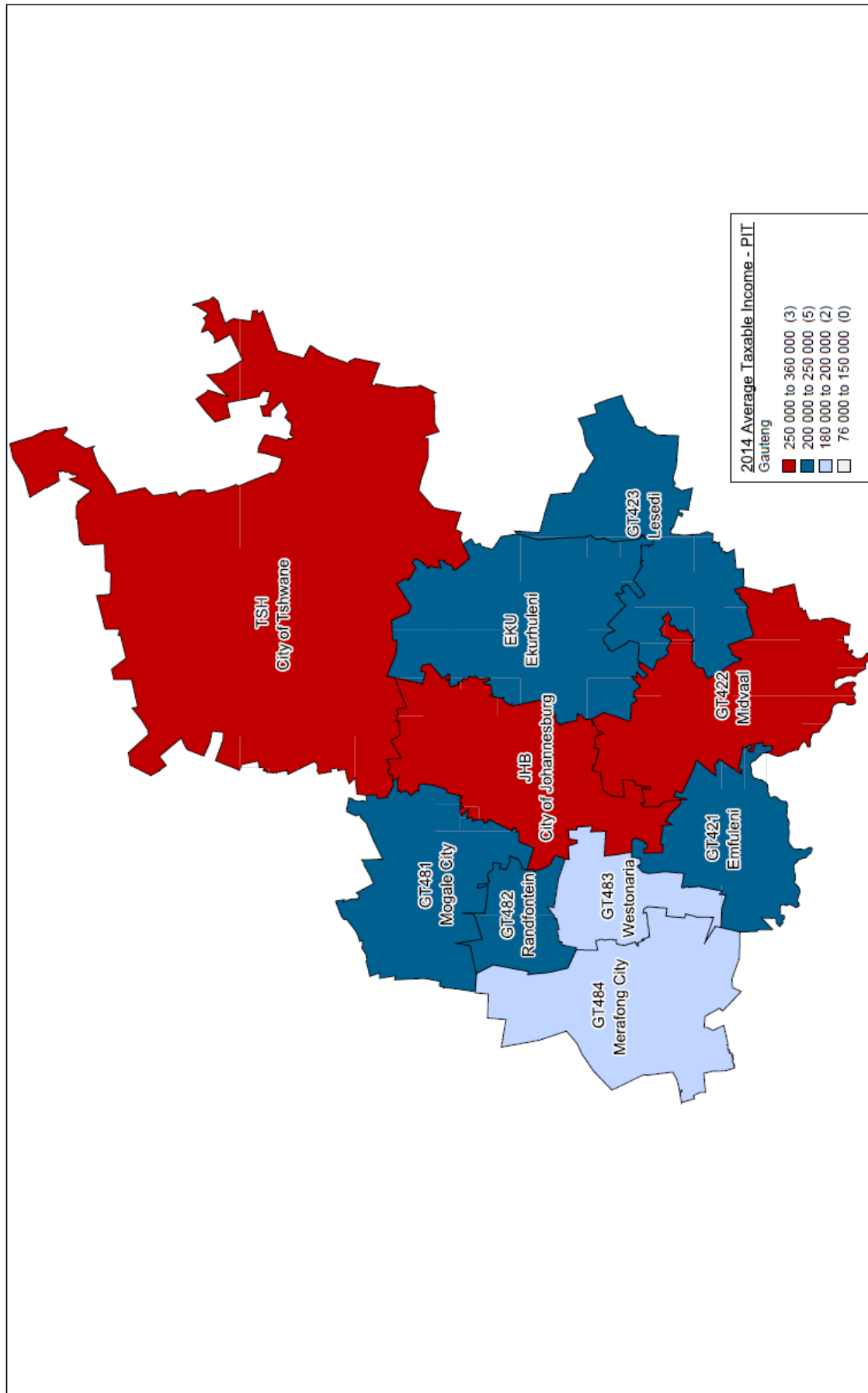
PERSONAL INCOME TAX

Table A2.10.3: Assessed individual taxpayers municipality for Gauteng province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
City of Johannesburg Metropolitan Municipality	JHB	707 580	220 696	52 375	311 902	629 667	223 727	54 667	355 310
City of Tshwane Metropolitan Municipality	TSH	499 528	132 306	27 910	264 863	455 388	134 220	28 922	294 738
Ekurhuleni Metropolitan Municipality	EKU	521 378	119 487	22 635	229 176	454 346	117 666	23 123	258 979
Emfuleni Local Municipality	GT421	94 170	19 416	3 350	206 181	82 506	19 253	3 449	233 353
Lesedi Local Municipality	GT423	9 412	1 876	336	199 299	8 650	1 885	348	217 869
Merafong City Local Municipality	GT484	26 638	5 157	873	193 598	20 263	4 685	848	231 221
Midvaal Local Municipality	GT422	15 135	3 886	800	256 736	13 346	3 799	796	284 660
Mogale City Local Municipality	GT481	51 358	12 109	2 366	235 778	45 383	12 001	2 408	264 436
Randfontein Local Municipality	GT482	23 638	4 939	855	208 928	20 736	4 843	866	233 562
Westonaria Local Municipality	GT483	14 549	2 702	441	185 722	10 728	2 319	404	216 194
Total		1 963 386	522 574	111 942	266 160	1 741 013	524 399	115 830	301 203
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.0%	42.2%	46.8%		36.2%	42.7%	47.2%	
City of Tshwane Metropolitan Municipality	TSH	25.4%	25.3%	24.9%		26.2%	25.6%	25.0%	
Ekurhuleni Metropolitan Municipality	EKU	26.6%	22.9%	20.2%		26.1%	22.4%	20.0%	
Emfuleni Local Municipality	GT421	4.8%	3.7%	3.0%		4.7%	3.7%	3.0%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Merafong City Local Municipality	GT484	1.4%	1.0%	0.8%		1.2%	0.9%	0.7%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.7%		0.8%	0.7%	0.7%	
Mogale City Local Municipality	GT481	2.6%	2.3%	2.1%		2.6%	2.3%	2.1%	
Randfontein Local Municipality	GT482	1.2%	0.9%	0.8%		1.2%	0.9%	0.7%	
Westonaria Local Municipality	GT483	0.7%	0.5%	0.4%		0.6%	0.4%	0.3%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.3: Assessed individual taxpayers municipality for Gauteng province, 2014



PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers municipality for KwaZulu-Natal province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Abaqulusi Local Municipality	KZN263	11 203	1 999	301	178 411	9 569	1 915	302	200 131
Dannhauser Local Municipality	KZN254	3 428	642	111	187 193	2 910	597	105	205 183
eDumbe Local Municipality	KZN261	2 313	372	53	160 906	2 039	350	51	171 692
Emadlangeni Local Municipality	KZN253	1 080	167	29	154 331	1 061	174	30	164 212
Emnambithi/Ladysmith Local Municipality	KZN232	17 099	3 252	510	190 190	14 830	3 182	517	214 571
Endumeni Local Municipality	KZN241	7 986	1 462	237	183 093	7 049	1 438	237	204 046
Ethekwini Metropolitan Municipality	ETH	415 462	90 601	16 407	218 073	363 267	88 951	16 624	244 863
Ezingoleni Local Municipality	KZN215	2 079	303	32	145 607	1 799	299	33	166 422
Greater Kokstad Local Municipality	KZN433	4 883	891	140	182 565	4 411	910	148	206 323
Hibiscus Coast Local Municipality	KZN216	27 073	5 087	840	187 899	23 829	4 955	828	207 961
Hlabisa Local Municipality	KZN274	1 432	227	25	158 772	1 253	221	26	176 557
Imbabazane Local Municipality	KZN236	599	98	12	163 124	500	90	11	179 642
Impendle Local Municipality	KZN224	587	90	13	153 186	530	89	13	168 450
Indaka Local Municipality	KZN233	1 056	228	47	215 462	824	200	40	243 033
Ingwe Local Municipality	KZN431	2 032	294	41	144 634	1 763	307	43	173 896
Jozini Local Municipality	KZN272	6 635	996	114	150 173	5 617	962	117	171 319
Kwa Sani Local Municipality	KZN432	859	113	21	131 005	714	104	19	145 396
KwaDukuza Local Municipality	KZN292	15 239	3 608	729	236 780	13 481	3 588	747	266 135
Mandeni Local Municipality	KZN291	5 597	899	106	160 566	4 351	815	108	187 373
Maphumulo Local Municipality	KZN294	1 344	214	24	159 191	1 169	212	26	181 145
Mfolozi Local Municipality	KZN281	2 740	436	54	159 200	2 316	424	56	183 000
Mkhambathini Local Municipality	KZN226	768	150	26	195 428	636	141	25	221 123
Mpofana Local Municipality	KZN223	1 401	162	40	115 609	1 150	160	49	139 377
Msinga Local Municipality	KZN244	3 574	547	64	153 119	2 990	523	64	174 941
Mthonjaneni Local Municipality	KZN285	1 802	306	42	169 580	1 481	285	41	192 300
Mtubatuba Local Municipality	KZN275	6 777	1 112	138	164 084	5 622	1 063	145	189 041
Ndwedwe Local Municipality	KZN293	2 303	345	37	149 976	1 961	333	38	169 724
Newcastle Local Municipality	KZN252	26 896	5 216	798	193 924	24 135	5 218	833	216 206
Nkandla Local Municipality	KZN286	2 659	373	39	140 105	2 200	351	38	159 356
Nongoma Local Municipality	KZN265	4 483	701	79	156 310	3 980	693	80	174 032
Nqutu Local Municipality	KZN242	3 534	644	104	182 217	2 879	608	103	211 089
Ntambanana Local Municipality	KZN283	294	43	5	147 657	246	42	5	172 454
Okhahlamba Local Municipality	KZN235	2 907	347	70	119 262	2 438	349	64	143 329
Richmond Local Municipality	KZN227	915	138	22	150 496	788	136	22	172 739
The Big 5 False Bay Local Municipality	KZN273	1 679	229	28	136 106	1 325	216	27	163 304
The Msunduzi Local Municipality	KZN225	71 333	14 587	2 426	204 491	62 126	14 469	2 504	232 898
Ubuhlebezwe Local Municipality	KZN434	1 996	322	41	161 149	1 799	341	47	189 418
Ulundi Local Municipality	KZN266	9 488	1 499	169	157 993	8 084	1 415	168	175 039
Umdoni Local Municipality	KZN212	6 700	1 212	190	180 886	6 002	1 209	197	201 459
Umhlabuyalingana Local Municipality	KZN271	3 024	453	50	149 860	2 707	457	53	168 862
uMhlathuze Local Municipality	KZN282	43 069	9 512	1 647	220 866	37 216	9 224	1 656	247 845
uMlalazi Local Municipality	KZN284	7 547	1 390	201	184 165	6 504	1 327	200	204 089
uMngeni Local Municipality	KZN222	12 056	2 236	433	185 487	10 563	2 220	442	210 179
uMshwathi Local Municipality	KZN221	2 897	508	79	175 493	2 464	490	79	199 032
Umtshezi Local Municipality	KZN234	5 806	996	141	171 602	4 896	946	144	193 184
UMuziwabantu Local Municipality	KZN214	2 637	455	58	172 381	2 398	454	62	189 350
Umvoti Local Municipality	KZN245	4 317	842	147	195 033	3 846	888	170	230 932
Umzimkhulu Local Municipality	KZN435	7 102	1 244	179	175 133	6 058	1 211	182	199 912
Umzumbi Local Municipality	KZN213	2 115	324	38	153 197	1 857	329	42	177 195
UPhongolo Local Municipality	KZN262	3 528	544	77	154 297	3 064	527	77	171 924
Vulamehlo Local Municipality	KZN211	1 004	164	20	163 401	850	154	20	180 679
Total		775 337	158 579	27 236	204 529	675 547	155 563	27 656	230 278

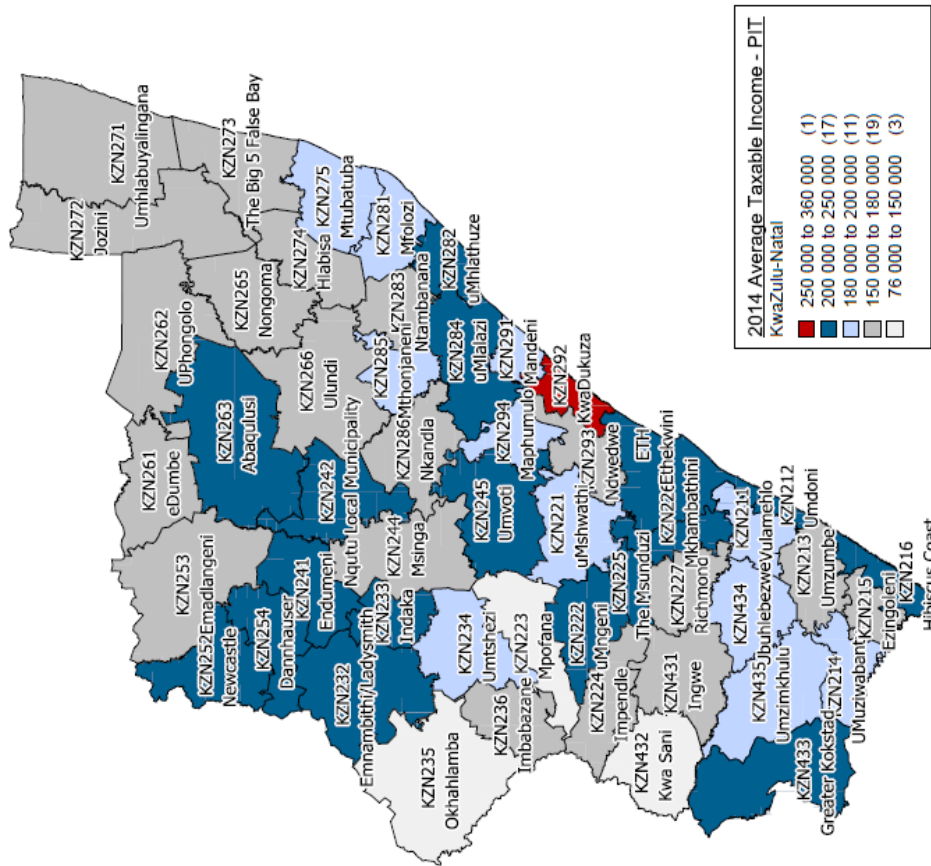
PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers municipality for KwaZulu-Natal province, 2012 – 2013
(continued)

Tax year		2013				2014			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Percentage of total									
Abaqulusi Local Municipality	KZN263	1.4%	1.3%	1.1%		1.4%	1.2%	1.1%	
Dannhauser Local Municipality	KZN254	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.2%	0.1%	0.1%	
Emnambithi/Ladysmith Local Municipality	KZN232	2.2%	2.1%	1.9%		2.2%	2.0%	1.9%	
Endumeni Local Municipality	KZN241	1.0%	0.9%	0.9%		1.0%	0.9%	0.9%	
Ethekwini Metropolitan Municipality	ETH	53.6%	57.1%	60.2%		53.8%	57.2%	60.1%	
Ezingoleni Local Municipality	KZN215	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Greater Kokstad Local Municipality	KZN433	0.6%	0.6%	0.5%		0.7%	0.6%	0.5%	
Hibiscus Coast Local Municipality	KZN216	3.5%	3.2%	3.1%		3.5%	3.2%	3.0%	
Hlabisa Local Municipality	KZN274	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Imbabazane Local Municipality	KZN236	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Indaka Local Municipality	KZN233	0.1%	0.1%	0.2%		0.1%	0.1%	0.1%	
Ingwe Local Municipality	KZN431	0.3%	0.2%	0.1%		0.3%	0.2%	0.2%	
Jozini Local Municipality	KZN272	0.9%	0.6%	0.4%		0.8%	0.6%	0.4%	
Kwa Sani Local Municipality	KZN432	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
KwaDukuza Local Municipality	KZN292	2.0%	2.3%	2.7%		2.0%	2.3%	2.7%	
Mandeni Local Municipality	KZN291	0.7%	0.6%	0.4%		0.6%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.4%	0.3%	0.2%		0.3%	0.3%	0.2%	
Mkhambathini Local Municipality	KZN226	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.1%		0.2%	0.1%	0.2%	
Msinga Local Municipality	KZN244	0.5%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.1%	
Mtubatuba Local Municipality	KZN275	0.9%	0.7%	0.5%		0.8%	0.7%	0.5%	
Ndwedwe Local Municipality	KZN293	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.5%	3.3%	2.9%		3.6%	3.4%	3.0%	
Nkandla Local Municipality	KZN286	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Nongoma Local Municipality	KZN265	0.6%	0.4%	0.3%		0.6%	0.4%	0.3%	
Nqutu Local Municipality	KZN242	0.5%	0.4%	0.4%		0.4%	0.4%	0.4%	
Ntambanana Local Municipality	KZN283	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Okhahlamba Local Municipality	KZN235	0.4%	0.2%	0.3%		0.4%	0.2%	0.2%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Big 5 False Bay Local Municipality	KZN273	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	9.2%	9.2%	8.9%		9.2%	9.3%	9.1%	
Ubuhlebezwe Local Municipality	KZN434	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Ulundi Local Municipality	KZN266	1.2%	0.9%	0.6%		1.2%	0.9%	0.6%	
Umdoni Local Municipality	KZN212	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Umhlabuyalingana Local Municipality	KZN271	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
uMhlathuze Local Municipality	KZN282	5.6%	6.0%	6.0%		5.5%	5.9%	6.0%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.7%		1.0%	0.9%	0.7%	
uMngeni Local Municipality	KZN222	1.6%	1.4%	1.6%		1.6%	1.4%	1.6%	
uMshwathi Local Municipality	KZN221	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Umtshezi Local Municipality	KZN234	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.2%		0.4%	0.3%	0.2%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.6%	0.6%	0.6%	
Umzimkhulu Local Municipality	KZN435	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Umzumbe Local Municipality	KZN213	0.3%	0.2%	0.1%		0.3%	0.2%	0.2%	
UPhongolo Local Municipality	KZN262	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Vulamehlo Local Municipality	KZN211	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.4: Assessed individual taxpayers municipality for KwaZulu-Natal province, 2014



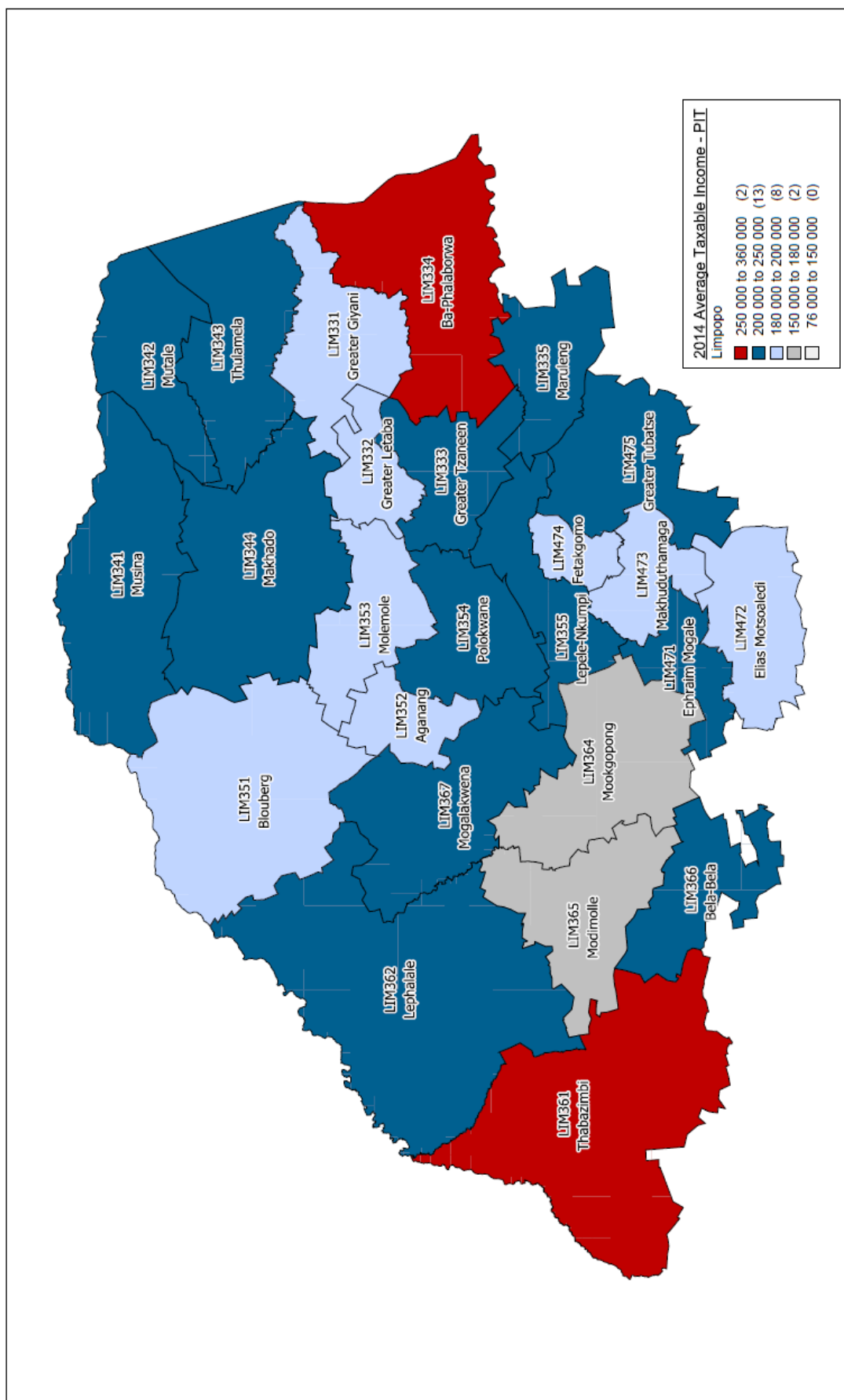
PERSONAL INCOME TAX

Table A2.10.5: Assessed individual taxpayers municipality for Limpopo province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Aganang Local Municipality	LIM352	5 370	925	121	172 208	4 753	933	129	196 377
Ba-Phalaborwa Local Municipality	LIM334	11 564	2 711	474	234 441	10 468	2 708	479	258 722
Bela-Bela Local Municipality	LIM366	4 223	758	130	179 391	3 449	729	132	211 232
Blouberg Local Municipality	LIM351	5 734	956	127	166 701	5 222	981	137	187 795
Elias Motsoaledi Local Municipality	LIM472	9 514	1 504	234	158 046	8 212	1 525	251	185 689
Ephraim Mogale Local Municipality	LIM471	4 894	855	138	174 757	4 281	860	143	200 812
Fetakgomo Local Municipality	LIM474	3 293	530	69	160 945	2 918	567	83	194 392
Greater Giyani Local Municipality	LIM331	9 652	1 683	211	174 391	8 958	1 740	226	194 234
Greater Letaba Local Municipality	LIM332	5 413	899	128	166 126	4 845	936	134	193 282
Greater Tubatse Local Municipality	LIM475	18 701	3 407	503	182 204	16 668	3 449	530	206 907
Greater Tzaneen Local Municipality	LIM333	15 897	3 123	498	196 425	14 355	3 168	509	220 690
Lepele-Nkumpi Local Municipality	LIM355	11 715	2 137	291	182 409	10 677	2 200	312	206 025
Lephalale Local Municipality	LIM362	8 946	1 624	264	181 563	7 888	1 678	294	212 707
Makhado Local Municipality	LIM344	22 678	4 367	638	192 550	20 943	4 445	662	212 219
Makhuduthamaga Local Municipality	LIM473	6 130	1 062	141	173 306	5 387	1 058	150	196 404
Maruleng Local Municipality	LIM335	4 628	918	152	198 266	4 103	876	144	213 562
Modimolle Local Municipality	LIM365	5 040	691	120	137 129	4 357	712	121	163 311
Mogalakwena Local Municipality	LIM367	16 742	3 255	510	194 418	15 360	3 371	547	219 495
Molemole Local Municipality	LIM353	3 311	577	80	174 288	3 030	590	83	194 860
Mookgopong Local Municipality	LIM364	2 000	266	43	133 248	1 690	279	44	165 370
Musina Local Municipality	LIM341	3 281	683	119	208 222	3 064	718	137	234 462
Mutale Local Municipality	LIM342	3 518	659	91	187 427	3 314	699	101	210 999
Polokwane Local Municipality	LIM354	54 617	11 994	2 014	219 603	50 215	12 254	2 113	244 033
Thabazimbi Local Municipality	LIM361	11 690	2 452	441	209 758	8 661	2 175	424	251 078
Thulamela Local Municipality	LIM343	29 809	5 616	757	188 396	28 608	5 891	820	205 931
Total		278 360	53 653	8 295	192 745.34	251 426	54 543	8 703	216 933
Percentage of total									
Aganang Local Municipality	LIM352	1.9%	1.7%	1.5%		1.9%	1.7%	1.5%	
Ba-Phalaborwa Local Municipality	LIM334	4.2%	5.1%	5.7%		4.2%	5.0%	5.5%	
Bela-Bela Local Municipality	LIM366	1.5%	1.4%	1.6%		1.4%	1.3%	1.5%	
Blouberg Local Municipality	LIM351	2.1%	1.8%	1.5%		2.1%	1.8%	1.6%	
Elias Motsoaledi Local Municipality	LIM472	3.4%	2.8%	2.8%		3.3%	2.8%	2.9%	
Ephraim Mogale Local Municipality	LIM471	1.8%	1.6%	1.7%		1.7%	1.6%	1.6%	
Fetakgomo Local Municipality	LIM474	1.2%	1.0%	0.8%		1.2%	1.0%	0.9%	
Greater Giyani Local Municipality	LIM331	3.5%	3.1%	2.5%		3.6%	3.2%	2.6%	
Greater Letaba Local Municipality	LIM332	1.9%	1.7%	1.5%		1.9%	1.7%	1.5%	
Greater Tubatse Local Municipality	LIM475	6.7%	6.4%	6.1%		6.6%	6.3%	6.1%	
Greater Tzaneen Local Municipality	LIM333	5.7%	5.8%	6.0%		5.7%	5.8%	5.8%	
Lepele-Nkumpi Local Municipality	LIM355	4.2%	4.0%	3.5%		4.2%	4.0%	3.6%	
Lephalale Local Municipality	LIM362	3.2%	3.0%	3.2%		3.1%	3.1%	3.4%	
Makhado Local Municipality	LIM344	8.1%	8.1%	7.7%		8.3%	8.1%	7.6%	
Makhuduthamaga Local Municipality	LIM473	2.2%	2.0%	1.7%		2.1%	1.9%	1.7%	
Maruleng Local Municipality	LIM335	1.7%	1.7%	1.8%		1.6%	1.6%	1.7%	
Modimolle Local Municipality	LIM365	1.8%	1.3%	1.4%		1.7%	1.3%	1.4%	
Mogalakwena Local Municipality	LIM367	6.0%	6.1%	6.2%		6.1%	6.2%	6.3%	
Molemole Local Municipality	LIM353	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Mookgopong Local Municipality	LIM364	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Musina Local Municipality	LIM341	1.2%	1.3%	1.4%		1.2%	1.3%	1.6%	
Mutale Local Municipality	LIM342	1.3%	1.2%	1.1%		1.3%	1.3%	1.2%	
Polokwane Local Municipality	LIM354	19.6%	22.4%	24.3%		20.0%	22.5%	24.3%	
Thabazimbi Local Municipality	LIM361	4.2%	4.6%	5.3%		3.4%	4.0%	4.9%	
Thulamela Local Municipality	LIM343	10.7%	10.5%	9.1%		11.4%	10.8%	9.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.5: Assessed individual taxpayers municipality for Limpopo province, 2014



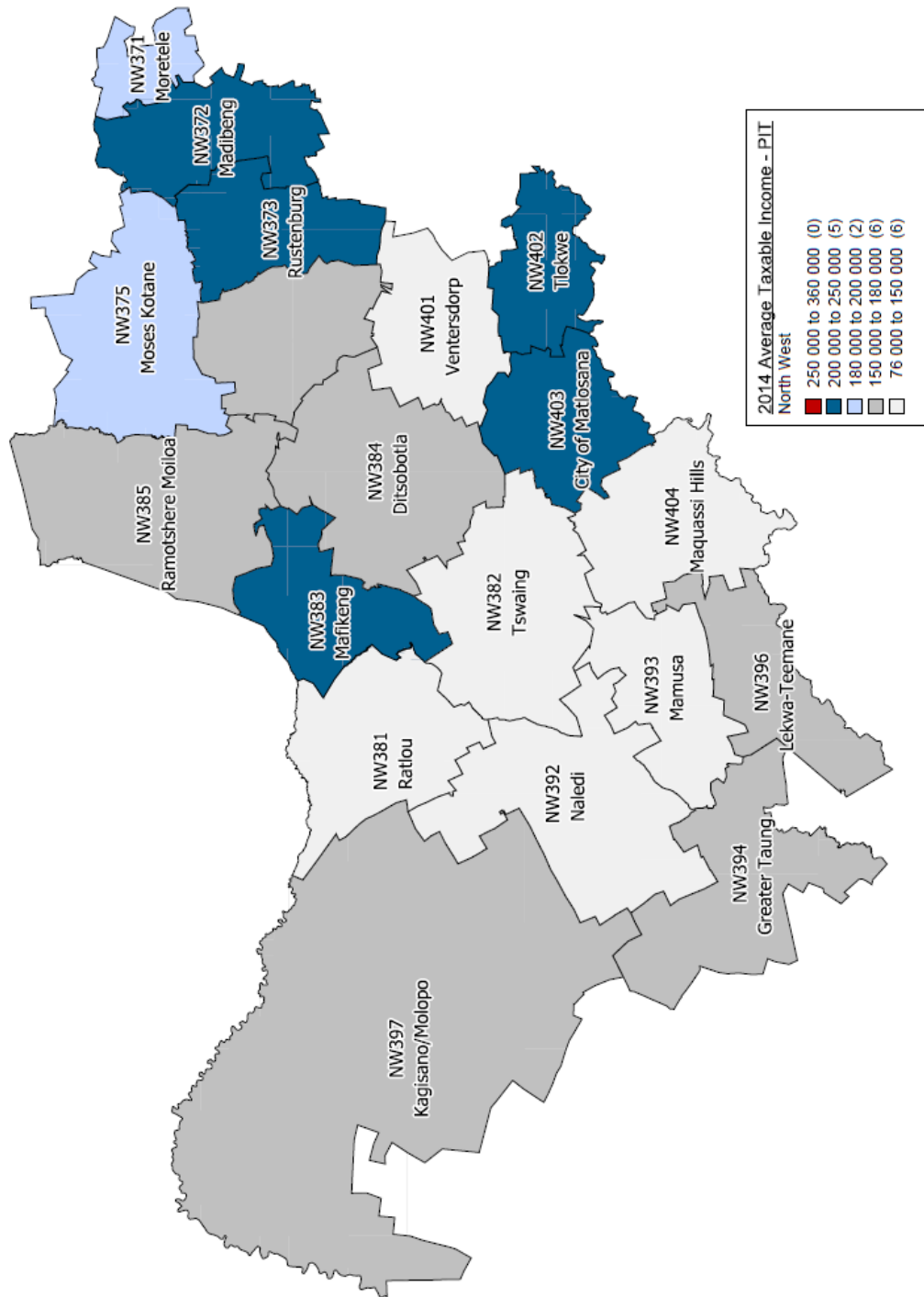
PERSONAL INCOME TAX

Table A2.10.6: Assessed individual taxpayers municipality for North West province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
City of Matlosana Local Municipality	NW403	47 597	8 340	1 338	175 230	39 486	8 021	1 352	203 128
Ditsobotla Local Municipality	NW384	10 307	1 659	306	160 925	9 429	1 675	311	177 689
Greater Taung Local Municipality	NW394	6 531	1 043	146	159 632	6 152	1 053	152	171 157
Kagisano/Molopo Local Municipality	NW397	2 976	474	59	159 217	2 772	481	63	173 682
Kgetlengrivier Local Municipality	NW374	2 835	427	95	150 634	2 502	409	87	163 564
Lekwa-Teemane Local Municipality	NW396	2 579	331	52	128 378	2 205	341	49	154 450
Madibeng Local Municipality	NW372	35 991	7 274	1 298	202 099	27 762	6 601	1 269	237 772
Mafikeng Local Municipality	NW383	25 991	4 914	721	189 062	24 573	5 033	754	204 828
Mamusa Local Municipality	NW393	2 579	326	55	126 291	2 310	332	52	143 546
Maquassi Hills Local Municipality	NW404	3 379	305	69	90 283	2 954	378	68	128 101
Moretele Local Municipality	NW371	6 003	1 008	131	167 886	5 275	1 003	139	190 133
Moses Kotane Local Municipality	NW375	12 713	2 033	253	159 910	10 207	1 858	250	182 037
Naledi Local Municipality	NW392	5 631	722	148	128 221	5 091	738	150	145 057
Ramotshere Moiloa Local Municipality	NW385	6 612	1 012	142	152 985	6 344	1 016	146	160 225
Ratlou Local Municipality	NW381	1 068	155	17	144 997	1 122	157	17	139 513
Rustenburg Local Municipality	NW373	85 186	16 874	2 844	198 090	66 388	15 212	2 707	229 144
Tlokwe Local Municipality	NW402	27 186	5 173	890	190 278	24 705	5 153	908	208 591
Tswaing Local Municipality	NW382	5 167	412	100	79 826	4 739	377	99	79 468
Ventersdorp Local Municipality	NW401	2 269	153	35	67 464	2 070	171	37	82 644
Total		292 600	52 634	8 698	179 884	246 086	50 010	8 609	203 223
Percentage of total									
City of Matlosana Local Municipality	NW403	16.3%	15.8%	15.4%		16.0%	16.0%	15.7%	
Ditsobotla Local Municipality	NW384	3.5%	3.2%	3.5%		3.8%	3.4%	3.6%	
Greater Taung Local Municipality	NW394	2.2%	2.0%	1.7%		2.5%	2.1%	1.8%	
Kagisano/Molopo Local Municipality	NW397	1.0%	0.9%	0.7%		1.1%	1.0%	0.7%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.8%	1.1%		1.0%	0.8%	1.0%	
Lekwa-Teemane Local Municipality	NW396	0.9%	0.6%	0.6%		0.9%	0.7%	0.6%	
Madibeng Local Municipality	NW372	12.3%	13.8%	14.9%		11.3%	13.2%	14.7%	
Mafikeng Local Municipality	NW383	8.9%	9.3%	8.3%		10.0%	10.1%	8.8%	
Mamusa Local Municipality	NW393	0.9%	0.6%	0.6%		0.9%	0.7%	0.6%	
Maquassi Hills Local Municipality	NW404	1.2%	0.6%	0.8%		1.2%	0.8%	0.8%	
Moretele Local Municipality	NW371	2.1%	1.9%	1.5%		2.1%	2.0%	1.6%	
Moses Kotane Local Municipality	NW375	4.3%	3.9%	2.9%		4.1%	3.7%	2.9%	
Naledi Local Municipality	NW392	1.9%	1.4%	1.7%		2.1%	1.5%	1.7%	
Ramotshere Moiloa Local Municipality	NW385	2.3%	1.9%	1.6%		2.6%	2.0%	1.7%	
Ratlou Local Municipality	NW381	0.4%	0.3%	0.2%		0.5%	0.3%	0.2%	
Rustenburg Local Municipality	NW373	29.1%	32.1%	32.7%		27.0%	30.4%	31.4%	
Tlokwe Local Municipality	NW402	9.3%	9.8%	10.2%		10.0%	10.3%	10.5%	
Tswaing Local Municipality	NW382	1.8%	0.8%	1.2%		1.9%	0.8%	1.2%	
Ventersdorp Local Municipality	NW401	0.8%	0.3%	0.4%		0.8%	0.3%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.6: Assessed individual taxpayers municipality for North West province, 2014



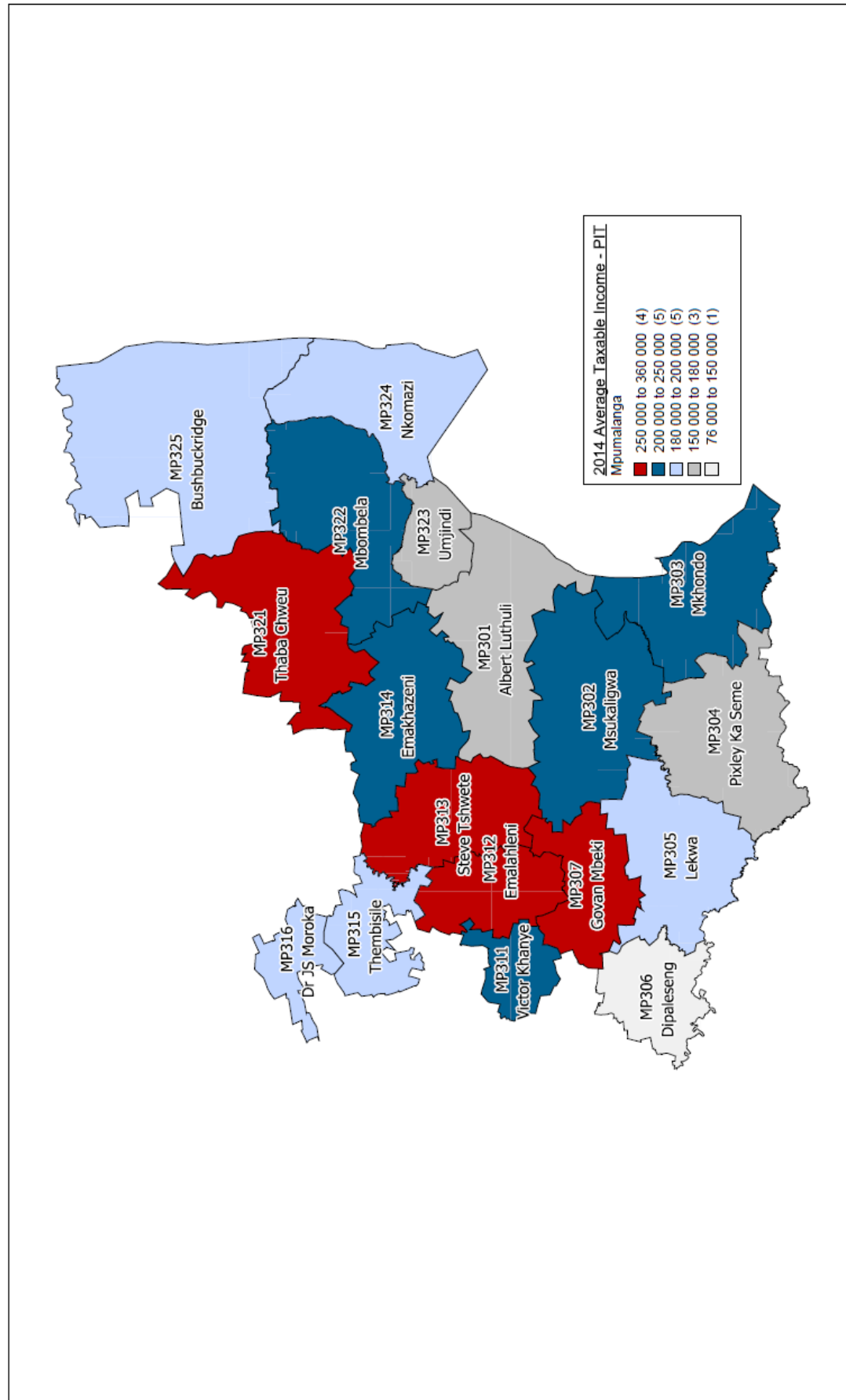
PERSONAL INCOME TAX

Table A2.10.7: Assessed individual taxpayers municipality for Mpumalanga province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Albert Luthuli Local Municipality	MP301	7 141	1 120	159	156 794	6 064	1 072	155	176 822
Bushbuckridge Local Municipality	MP325	17 655	3 058	440	173 197	15 803	3 034	449	192 015
Dipaleseng Local Municipality	MP306	3 319	359	53	108 269	2 694	346	58	128 446
Dr JS Moroka Local Municipality	MP316	7 662	1 252	154	163 414	6 868	1 263	161	183 945
Emakhazeni Local Municipality	MP314	4 134	698	121	168 950	2 994	622	109	207 650
Emalahleni Local Municipality	MP312	55 629	13 991	2 742	251 499	51 126	14 081	2 807	275 419
Govan Mbeki Local Municipality	MP307	57 188	12 791	2 492	223 669	53 093	13 548	2 765	255 171
Lekwa Local Municipality	MP305	14 055	2 372	449	168 769	12 641	2 444	459	193 332
Mbombela Local Municipality	MP322	46 489	9 875	1 683	212 420	41 190	9 828	1 740	238 613
Mkhondo Local Municipality	MP303	6 543	1 220	193	186 524	5 873	1 222	204	208 046
Msukaligwa Local Municipality	MP302	14 140	2 676	461	189 220	12 843	2 645	477	205 910
Nkomazi Local Municipality	MP324	13 349	2 397	360	179 595	11 969	2 257	339	188 598
Pixley Ka Seme Local Municipality	MP304	4 875	699	130	143 487	4 530	706	137	155 914
Steve Tshwete Local Municipality	MP313	28 344	6 902	1 364	243 518	25 632	6 967	1 424	271 810
Thaba Chweu Local Municipality	MP321	9 589	2 300	472	239 847	8 193	2 307	503	281 604
Thembisile Local Municipality	MP315	8 163	1 296	154	158 755	7 134	1 292	161	181 038
Umjindi Local Municipality	MP323	15 232	2 259	277	148 338	11 500	2 025	283	176 115
Victor Khanye Local Municipality	MP311	6 633	1 267	220	191 049	6 067	1 306	230	215 315
Total		320 140	66 534	11 924	207 828	286 214	66 966	12 460	233 973
Percentage of total									
Albert Luthuli Local Municipality	MP301	2.2%	1.7%	1.3%		2.1%	1.6%	1.2%	
Bushbuckridge Local Municipality	MP325	5.5%	4.6%	3.7%		5.5%	4.5%	3.6%	
Dipaleseng Local Municipality	MP306	1.0%	0.5%	0.4%		0.9%	0.5%	0.5%	
Dr JS Moroka Local Municipality	MP316	2.4%	1.9%	1.3%		2.4%	1.9%	1.3%	
Emakhazeni Local Municipality	MP314	1.3%	1.0%	1.0%		1.0%	0.9%	0.9%	
Emalahleni Local Municipality	MP312	17.4%	21.0%	23.0%		17.9%	21.0%	22.5%	
Govan Mbeki Local Municipality	MP307	17.9%	19.2%	20.9%		18.6%	20.2%	22.2%	
Lekwa Local Municipality	MP305	4.4%	3.6%	3.8%		4.4%	3.6%	3.7%	
Mbombela Local Municipality	MP322	14.5%	14.8%	14.1%		14.4%	14.7%	14.0%	
Mkhondo Local Municipality	MP303	2.0%	1.8%	1.6%		2.1%	1.8%	1.6%	
Msukaligwa Local Municipality	MP302	4.4%	4.0%	3.9%		4.5%	3.9%	3.8%	
Nkomazi Local Municipality	MP324	4.2%	3.6%	3.0%		4.2%	3.4%	2.7%	
Pixley Ka Seme Local Municipality	MP304	1.5%	1.1%	1.1%		1.6%	1.1%	1.1%	
Steve Tshwete Local Municipality	MP313	8.9%	10.4%	11.4%		9.0%	10.4%	11.4%	
Thaba Chweu Local Municipality	MP321	3.0%	3.5%	4.0%		2.9%	3.4%	4.0%	
Thembisile Local Municipality	MP315	2.5%	1.9%	1.3%		2.5%	1.9%	1.3%	
Umjindi Local Municipality	MP323	4.8%	3.4%	2.3%		4.0%	3.0%	2.3%	
Victor Khanye Local Municipality	MP311	2.1%	1.9%	1.8%		2.1%	2.0%	1.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.7: Assessed individual taxpayers municipality for Mpumalanga province, 2014



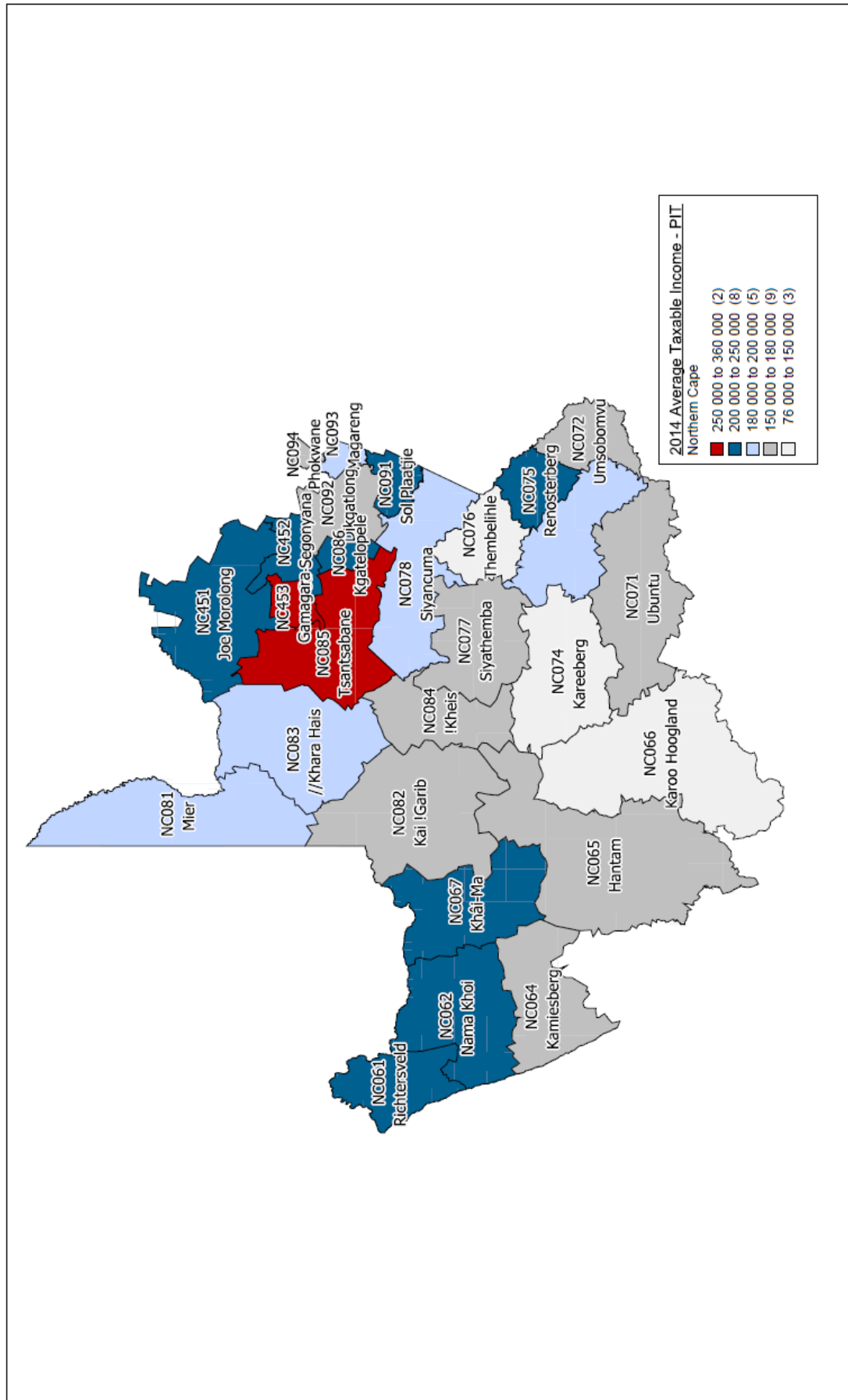
PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers municipality for Northern Cape province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
!Kheis Local Municipality	NC084	765	97	19	127 088	702	108	21	153 464
Dikgatlong Local Municipality	NC092	2 475	355	52	143 610	2 142	360	49	168 255
Emthanjeni Local Municipality	NC073	4 383	763	115	174 137	3 898	771	121	197 840
Gamagara Local Municipality	NC453	5 365	1 567	325	292 056	5 180	1 634	343	315 360
Ga-Segonyana Local Municipality	NC452	10 749	2 121	327	197 362	10 335	2 242	356	216 926
Hantam Local Municipality	NC065	1 927	254	39	131 664	1 674	275	47	164 399
Joe Morolong Local Municipality	NC451	3 074	620	119	201 693	2 819	620	120	219 918
Kai !Garib Local Municipality	NC082	3 654	529	80	144 711	3 365	578	94	171 732
Kamiesberg Local Municipality	NC064	754	113	18	149 766	621	109	20	175 063
Kareeberg Local Municipality	NC074	854	94	15	110 251	776	100	16	128 542
Karoo Hoogland Local Municipality	NC066	867	92	17	106 278	818	99	17	120 880
Kgatelopele Local Municipality	NC086	2 432	488	88	200 576	2 259	532	95	235 633
Khâi-Ma Local Municipality	NC067	4 704	987	170	209 812	4 203	970	172	230 893
Magareng Local Municipality	NC093	1 566	256	34	163 254	1 278	244	34	190 651
Mier Local Municipality	NC081	326	56	10	172 447	291	55	11	190 301
Nama Khoi Local Municipality	NC062	4 450	822	129	184 622	4 077	866	142	212 319
Phokwane Local Municipality	NC094	4 347	671	100	154 384	3 630	639	95	176 104
Renosterberg Local Municipality	NC075	675	124	22	183 486	548	119	20	217 622
Richtersveld Local Municipality	NC061	1 303	232	34	177 905	1 154	244	39	211 019
Siyancuma Local Municipality	NC078	2 550	415	83	162 936	2 330	451	95	193 363
Siyathemba Local Municipality	NC077	1 509	222	37	146 916	1 370	230	38	168 198
Sol Plaatjie Local Municipality	NC091	40 893	7 679	1 246	187 795	35 967	7 853	1 311	218 329
Thembelihle Local Municipality	NC076	1 201	107	27	89 327	956	118	28	123 356
Tsantsabane Local Municipality	NC085	4 236	985	181	232 623	3 877	1 012	191	260 985
Ubuntu Local Municipality	NC071	1 647	209	32	126 925	1 421	217	32	152 671
Umsobomvu Local Municipality	NC072	1 627	252	34	154 828	1 492	251	36	168 404
Khara Hais Local Municipality	NC083	11 930	2 037	300	170 766	11 471	2 190	343	190 903
Total		120 263	22 148	3 655	184 167	108 654	22 886	3 885	210 632
Percentage of total									
!Kheis Local Municipality	NC084	0.6%	0.4%	0.5%		0.6%	0.5%	0.6%	
Dikgatlong Local Municipality	NC092	2.1%	1.6%	1.4%		2.0%	1.6%	1.3%	
Emthanjeni Local Municipality	NC073	3.6%	3.4%	3.2%		3.6%	3.4%	3.1%	
Gamagara Local Municipality	NC453	4.5%	7.1%	8.9%		4.8%	7.1%	8.8%	
Ga-Segonyana Local Municipality	NC452	8.9%	9.6%	8.9%		9.5%	9.8%	9.2%	
Hantam Local Municipality	NC065	1.6%	1.1%	1.1%		1.5%	1.2%	1.2%	
Joe Morolong Local Municipality	NC451	2.6%	2.8%	3.3%		2.6%	2.7%	3.1%	
Kai !Garib Local Municipality	NC082	3.0%	2.4%	2.2%		3.1%	2.5%	2.4%	
Kamiesberg Local Municipality	NC064	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Kareeberg Local Municipality	NC074	0.7%	0.4%	0.4%		0.7%	0.4%	0.4%	
Karoo Hoogland Local Municipality	NC066	0.7%	0.4%	0.5%		0.8%	0.4%	0.4%	
Kgatelopele Local Municipality	NC086	2.0%	2.2%	2.4%		2.1%	2.3%	2.4%	
Khâi-Ma Local Municipality	NC067	3.9%	4.5%	4.7%		3.9%	4.2%	4.4%	
Magareng Local Municipality	NC093	1.3%	1.2%	0.9%		1.2%	1.1%	0.9%	
Mier Local Municipality	NC081	0.3%	0.3%	0.3%		0.3%	0.2%	0.3%	
Nama Khoi Local Municipality	NC062	3.7%	3.7%	3.5%		3.8%	3.8%	3.6%	
Phokwane Local Municipality	NC094	3.6%	3.0%	2.7%		3.3%	2.8%	2.4%	
Renosterberg Local Municipality	NC075	0.6%	0.6%	0.6%		0.5%	0.5%	0.5%	
Richtersveld Local Municipality	NC061	1.1%	1.0%	0.9%		1.1%	1.1%	1.0%	
Siyancuma Local Municipality	NC078	2.1%	1.9%	2.3%		2.1%	2.0%	2.5%	
Siyathemba Local Municipality	NC077	1.3%	1.0%	1.0%		1.3%	1.0%	1.0%	
Sol Plaatjie Local Municipality	NC091	34.0%	34.7%	34.1%		33.1%	34.3%	33.8%	
Thembelihle Local Municipality	NC076	1.0%	0.5%	0.7%		0.9%	0.5%	0.7%	
Tsantsabane Local Municipality	NC085	3.5%	4.4%	4.9%		3.6%	4.4%	4.9%	
Ubuntu Local Municipality	NC071	1.4%	0.9%	0.9%		1.3%	0.9%	0.8%	
Umsobomvu Local Municipality	NC072	1.4%	1.1%	0.9%		1.4%	1.1%	0.9%	
Khara Hais Local Municipality	NC083	9.9%	9.2%	8.2%		10.6%	9.6%	8.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Map A2.10.8: Assessed individual taxpayers municipality for Northern Cape province, 2014



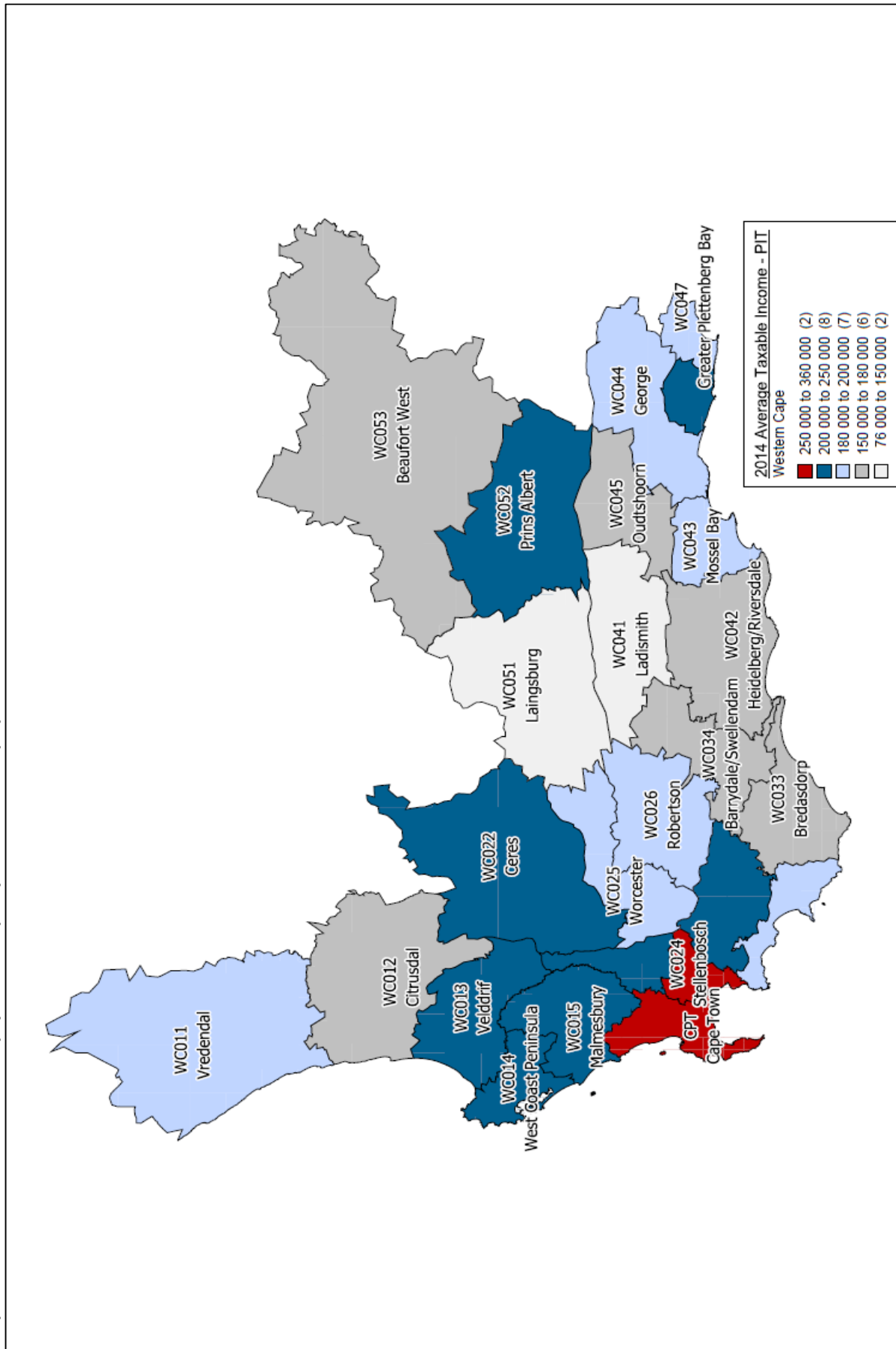
PERSONAL INCOME TAX

Table A2.10.9: Assessed individual taxpayers municipality for Western Cape province, 2013 - 2014

Tax year		2013				2014			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Beaufort West Local Municipality	WC053	4 300	616	91	143 296	3 933	632	94	160 742
Bergvriër Local Municipality	WC013	5 138	907	167	176 496	4 683	940	175	200 620
Bitou Local Municipality	WC047	4 278	699	128	163 339	3 727	742	148	199 080
Breede Valley Local Municipality	WC025	18 391	3 197	497	173 836	16 573	3 250	523	196 119
Cape Agulhas Local Municipality	WC033	4 227	627	116	148 239	3 785	640	121	169 170
Cederberg Local Municipality	WC012	3 018	440	74	145 742	2 756	476	82	172 568
City of Cape Town Metropolitan Municipality	CPT	627 362	147 856	29 709	235 678	551 474	148 615	30 862	269 486
Drakenstein Local Municipality	WC023	30 988	6 615	1 232	213 464	27 873	6 764	1 300	242 669
George Local Municipality	WC044	24 927	4 239	728	170 067	22 238	4 195	725	188 652
Hessequa Local Municipality	WC042	7 864	1 221	238	155 224	6 882	1 179	236	171 271
Kannaland Local Municipality	WC041	1 264	159	27	126 050	1 129	160	26	141 984
Knysna Local Municipality	WC048	9 007	1 615	311	179 284	8 009	1 663	334	207 671
Laingsburg Local Municipality	WC051	533	72	12	135 022	526	76	12	143 600
Langeberg Local Municipality	WC026	7 541	1 286	213	170 519	6 786	1 340	229	197 526
Matzikama Local Municipality	WC011	5 356	898	149	167 714	4 812	953	161	198 051
Mossel Bay Local Municipality	WC043	15 543	2 839	523	182 661	14 817	2 919	541	196 980
Oudtshoorn Local Municipality	WC045	9 355	1 424	210	152 201	8 277	1 424	215	171 999
Overstrand Local Municipality	WC032	14 680	2 449	432	166 831	12 947	2 372	422	183 173
Prince Albert Local Municipality	WC052	853	136	25	159 939	775	161	34	208 159
Saldanha Bay Local Municipality	WC014	16 891	3 388	624	200 572	14 614	3 356	643	229 653
Stellenbosch Local Municipality	WC024	20 422	5 922	1 438	289 967	18 247	6 105	1 514	334 554
Swartland Local Municipality	WC015	10 420	1 969	358	188 924	8 915	1 912	354	214 521
Swellendam Local Municipality	WC034	3 342	520	87	155 633	3 069	521	88	169 816
Theewaterskloof Local Municipality	WC031	8 589	1 555	257	181 010	7 488	1 581	280	211 124
Witzenberg Local Municipality	WC022	6 958	1 222	198	175 576	6 187	1 261	211	203 856
Total		861 247	191 869	37 844	222 780	760 522	193 236	39 329	254 084
Percentage of total									
Beaufort West Local Municipality	WC053	0.5%	0.3%	0.2%		0.5%	0.3%	0.2%	
Bergvriër Local Municipality	WC013	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
Breede Valley Local Municipality	WC025	2.1%	1.7%	1.3%		2.2%	1.7%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	72.8%	77.1%	78.5%		72.5%	76.9%	78.5%	
Drakenstein Local Municipality	WC023	3.6%	3.4%	3.3%		3.7%	3.5%	3.3%	
George Local Municipality	WC044	2.9%	2.2%	1.9%		2.9%	2.2%	1.8%	
Hessequa Local Municipality	WC042	0.9%	0.6%	0.6%		0.9%	0.6%	0.6%	
Kannaland Local Municipality	WC041	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.0%	0.8%	0.8%		1.1%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	1.8%	1.5%	1.4%		1.9%	1.5%	1.4%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.6%		1.1%	0.7%	0.5%	
Overstrand Local Municipality	WC032	1.7%	1.3%	1.1%		1.7%	1.2%	1.1%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	2.0%	1.8%	1.6%		1.9%	1.7%	1.6%	
Stellenbosch Local Municipality	WC024	2.4%	3.1%	3.8%		2.4%	3.2%	3.9%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Witzenberg Local Municipality	WC022	0.8%	0.6%	0.5%		0.8%	0.7%	0.5%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

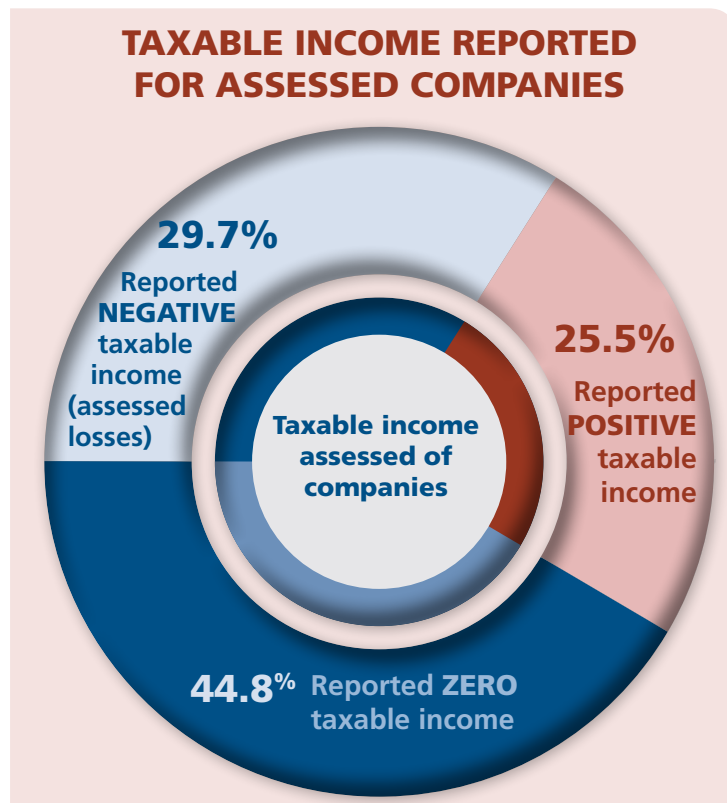
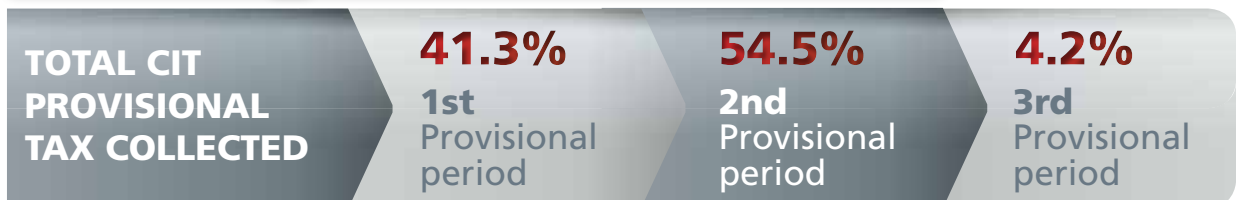
Map A2.10.9: Assessed individual taxpayers municipality for Western Cape province, 2014



PERSONAL INCOME TAX

COMPANY INCOME TAX

For the 2013 tax year:



COMPANY INCOME TAX

3 COMPANY INCOME TAX

KEY FACTS

An analysis of CIT returns assessed for the 2013 tax year shows:

- CIT was the third largest contributor to tax revenue in 2013/14. However, CIT only contributed 19.9% of tax revenue in 2013/14 compared with a peak of 26.7% achieved prior to the global financial crisis in 2008/09;
- About 25% of the 652 847 companies assessed had positive taxable income. A further 45% had taxable income equal to zero and the remaining 30% reported an assessed loss;
- The concentrated nature of the South African economy is evident as 308 large companies that had taxable income of more than R200 million each were liable for 58.6% of the tax assessed (0.2% of companies with positive taxable income);
- The *Financial intermediation, insurance, real-estate & business services* sector consisted of 181 214 (27.8%) of the assessed companies and was responsible for 35.4% of the tax assessed on these companies;
- There were nearly 2.7 million companies, (of which 835 306 are expected to submit income tax returns) at 31 March 2014; and
- Of the 652 847 companies assessed, 113 926 were assessed as Small Business Corporations (SBCs) and paid tax at the applicable graduated income tax rate instead of the fixed company tax rate of 28%.

INTRODUCTION

Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. After PIT and VAT, CIT has been the third largest contributor to total tax revenue for the past decade. It briefly surpassed VAT in 2008/09, but slipped back after the global financial crisis which impaired many companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution has declined from a peak of 26.7% in 2008/09 to 18.9% in 2014/15. The decline can largely be attributed to reduced company profits in the face of weak global demand following the global financial crisis, as well as unforeseen disruptions to the economy such as the labour disputes in the mining sector during 2014/15. This was exacerbated by the sharp drop in tax contributions from the mining and manufacturing sectors as a result of the deterioration in the prices of commodities, particularly iron ore and oil.

Although the current headline CIT rate is 28%, some sectors of the economy have different effective tax rates due to sector-specific tax dispensations and deductions. These include the gold mining

formula, farming deductions and valuations, as well as accelerated depreciation of capital assets for qualifying sectors. SBCs (annual turnover of not more than R20 million) qualify for a special tax dispensation in the form of graduated income tax rates instead of a fixed rate. Micro businesses (annual turnover of less than R1 million) may elect to pay only turnover tax. Turnover tax has a graduated tax rate structure with a maximum marginal rate of 6%.

CGT is not raised separately from CIT. The taxable portion of capital gains is included in CIT taxable income at an inclusion rate of 66.6%. Prior to 1 March 2012, the inclusion rate was 50%.

Prior to 1 April 2012, South African companies were also liable for STC. This tax was raised at a rate of 10% on dividends declared by companies. On 1 April 2012 STC was replaced by DT. This tax is levied on shareholders (beneficial owners of dividends) when they receive dividend distributions from companies. The DT was implemented at a rate of 15%.

This chapter gives an overview of:

- Provisional tax payments;
- Number of companies on the tax register;
- Taxable income and tax assessed;
- Companies with assessed losses or profits; and
- Small Business Corporations.

PROVISIONAL TAX PAYMENTS

All companies are part of the provisional tax system. This system requires taxpayers to provide for their final tax liability by paying two amounts, amounting to at least 80% of the final tax liability, during the applicable year of assessment (or the lesser of 90% of actual taxable income and the basic amount if taxable income does not exceed R1 million) and a third voluntary “top-up” payment after the end of the tax year. Failure to adhere to this payment system results in penalties and interest.

The first provisional tax payment must be made within six months of the commencement of the year of assessment. The second payment must be made no later than the last business day of the year of assessment. The 80% rule for all years of assessment beginning on or after 1 March 2008, requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability for the year by the time they make their second provisional tax payment. Companies that fail to comply with this requirement incur a penalty of 20% on the underpayment of provisional tax. The third payment is a voluntary top up payment in order to avoid the payment of interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

If SARS is of the opinion that the taxable income estimate for a company’s first or second provisional tax return has been understated, the company may be requested, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to revise its estimate. This may result in an additional payment. The additional payment is captured as either a first or second provisional tax payment even though it was paid after the due date.

As a result of a more rigorous application by SARS of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), third provisional tax payments have declined significantly. The third

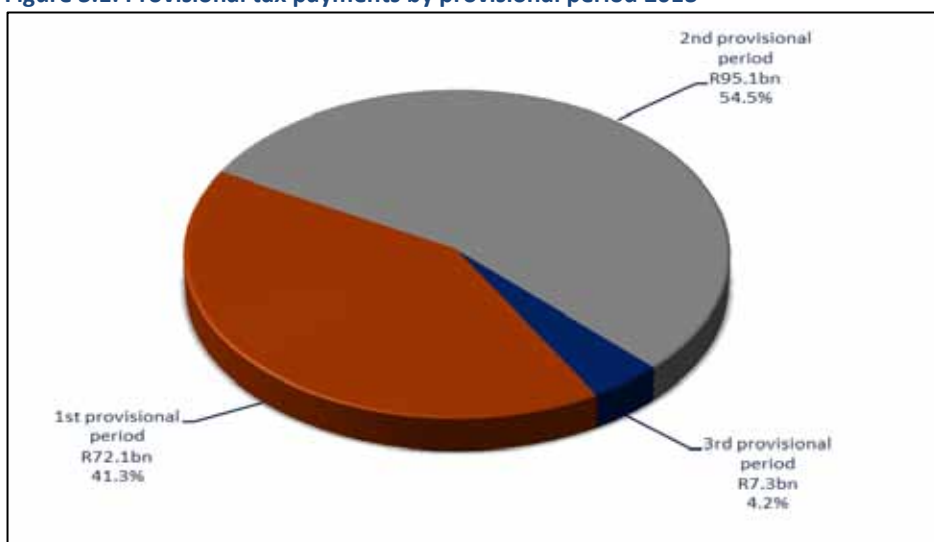
COMPANY INCOME TAX

provisional tax payments amounted to R6.4 billion (4.3%) for 2011 and only R4.7 billion (2.6%) for 2014. This is well below the 20% allowed for third provisional tax payments (*Table 3.1 and Figure 3.1*).

Table 3.1: Provisional tax payments by provisional period by tax year, 2011 - 2014

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2011	57 806	15.3%	84 230	16.4%	6 406	-23.0%	148 442
2012	65 713	13.7%	85 099	1.0%	4 988	-22.1%	155 799
2013	72 077	9.7%	95 072	11.7%	7 333	47.0%	174 482
2014	77 029	6.9%	97 353	2.4%	4 663	-36.4%	179 045
Percentage of total							
2011	38.9%		56.7%		4.3%		100.0%
2012	42.2%		54.6%		3.2%		100.0%
2013	41.3%		54.5%		4.2%		100.0%
2014	43.0%		54.4%		2.6%		100.0%

Figure 3.1: Provisional tax payments by provisional period 2013



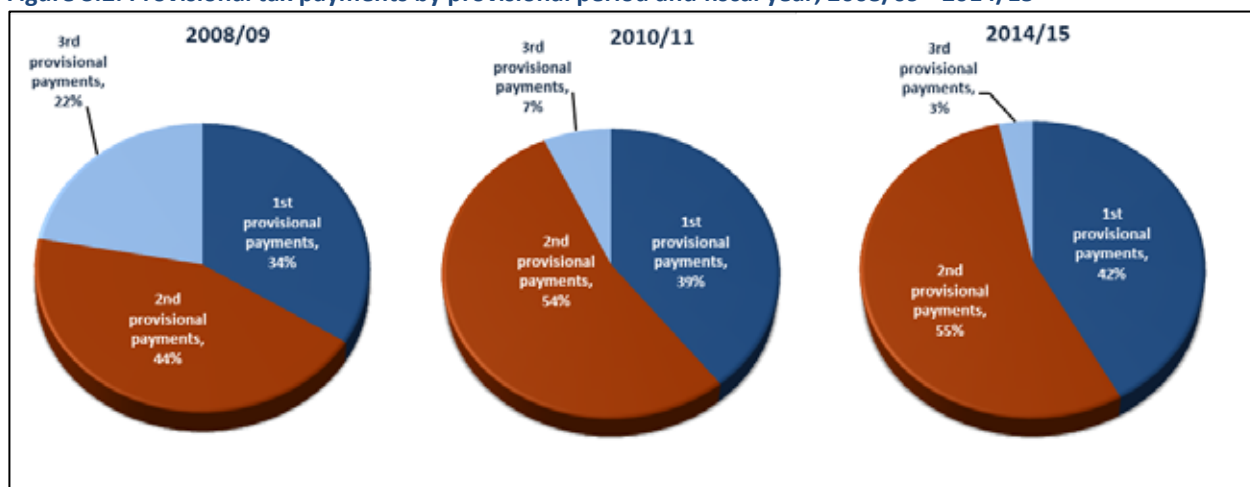
Introduction of 80% rule improved CIT compliance and brought collections into the correct reporting period

The 80% rule, introduced in 2008 substantially reduced third provisional payments to levels well below the allowable 20%.

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2008/09 to 2014/15.

COMPANY INCOME TAX

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2008/09 - 2014/15



Companies are allowed to select their own financial year-ends. The year of assessment, or tax year, of a company corresponds with its financial year. *Table 3.2* illustrates the provisional tax payment timeline as determined by the companies' financial year-end.

Table 3.2: Example of timeline for provisional tax payments

Fiscal year Date due	Company financial year-end 2014											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013/14	Number of payments - 12											
31-Jul-13	2014 1st											
31-Aug-13	2014 1st											
30-Sep-13	2014 1st											
31-Oct-13	2014 1st											
30-Nov-13	2014 1st											
31-Dec-13	2014 1st											
31-Jan-14	2014 2nd											
28-Feb-14	2014 2nd											
31-Mar-14	2014 2nd											
2014/15	Number of payments - 21											
30-Apr-14	2014 2nd											
31-May-14	2014 2nd											
30-Jun-14	2014 2nd											
31-Jul-14	2014 3rd											
31-Aug-14	2014 3rd											
30-Sep-14	2014 3rd ¹											
31-Oct-14	2014 3rd											
30-Nov-14	2014 3rd											
31-Dec-14	2014 3rd											
31-Jan-15	2014 3rd											
28-Feb-15	2014 3rd											
31-Mar-15	2014 3rd											
2015/16	Number of payments - 3											
30-Apr-15	2014 3rd											
31-May-15	2014 3rd											
30-Jun-15	2014 3rd											

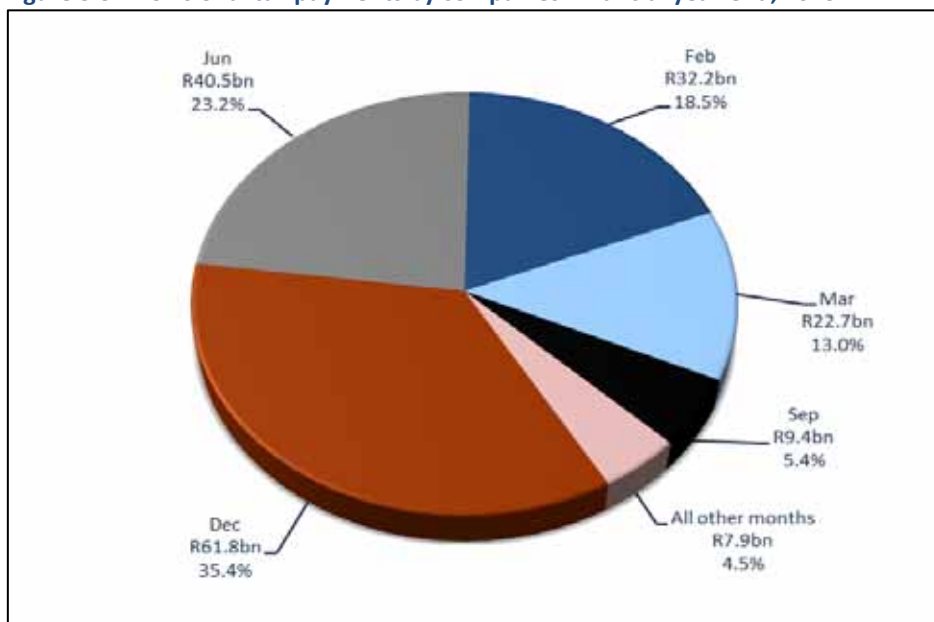
1. If the tax year of a company ends at the end of February, the third payment is then due seven months after the end of the tax year. In this case the third payment for 2014 would be due on 30 September 2014.

The biggest CIT provisional taxpayers have financial year-ends in February, March, June, September and December. Companies with June and December year-ends contribute approximately 60% of the

COMPANY INCOME TAX

total provisional tax for any fiscal year. *Figure 3.3* shows a breakdown of provisional tax payments according the different financial year-ends.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2013



Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in *Table 3.3*. During 2013/14 about 53.5% of the tax paid related to the 2013 tax year and around 45.2% to the 2014 tax year.

Table 3.3: Provisional tax payments by tax year and fiscal year, 2010/11 - 2014/15

R million	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Tax year (down)						
Prior to 2009	466	361	117	203	18	1 165
2009	2 646	182	133	22	16	2 999
2010	74 084	1 924	89	59	5	76 160
2011	59 858	86 368	2 133	67	16	148 442
2012	14	67 566	86 168	1 992	60	155 799
2013	0	1 276	75 542	95 867	1 797	174 482
2014	–	–	921	80 938	97 186	179 045
post 2014	–	–	–	13	85 865	85 878
Total	137 068	157 677	165 102	179 161	184 963	
prior to y-1	466	543	339	352	114	
y-1	2 646	1 924	2 133	1 992	1 797	
y	74 084	86 368	86 168	95 867	97 186	
y+1	59 858	67 566	75 542	80 938	85 865	
post y+1	14	1 276	921	13	–	
Total	137 068	157 677	165 102	179 161	184 963	
prior to y-1	0.3%	0.3%	0.2%	0.2%	0.1%	
y-1	1.9%	1.2%	1.3%	1.1%	1.0%	
y	54.0%	54.8%	52.2%	53.5%	52.5%	
y+1	43.7%	42.9%	45.8%	45.2%	46.4%	
post y+1	0.0%	0.8%	0.6%	0.0%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

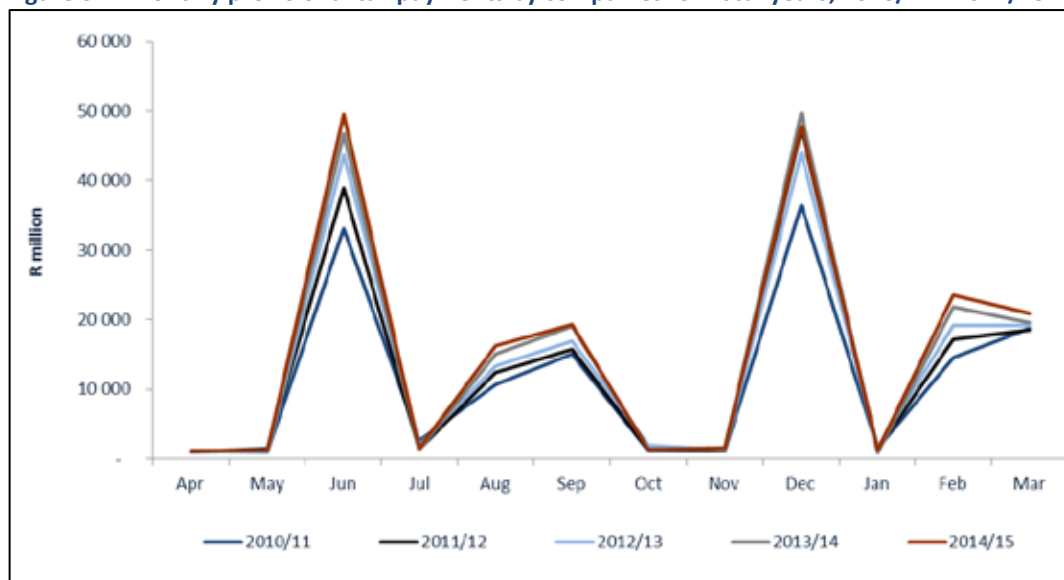
COMPANY INCOME TAX

The collection of provisional tax has recovered significantly since it dipped to a low of R135.1 billion in 2009/10 due to the Great Recession. It has grown by 34.9% in the past four years from R137.1 billion in 2010/11 to R185.0 billion in 2014/15. Total CIT collections amounted to R186.6 billion in 2014/15. Although this was more than the R167.2 billion collected in 2008/09 before the global financial crisis, it is still a decline in real terms. In 2011, 31.4% of assessed companies had assessed losses (mostly incurred during the Great Recession). This ratio has improved marginally as 29.6% of assessed companies had assessed losses in 2014.

Table A3.1.1 shows provisional tax payments by company financial year-end, provisional period and fiscal year. *Table A3.1.2* shows the same information by tax year. *Table A3.2.1* provides a breakdown of provisional tax payments by sector and by fiscal year.

Figure 3.4 gives a further breakdown of the fiscal year collections recorded in *Table 3.3* by disaggregating it to monthly collections where the significant contributions of the June and December companies are evident.

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2010/11 - 2014/15



NUMBER OF COMPANIES ON THE TAX REGISTER

On 31 March 2015, SARS had nearly 2.9 million companies on its tax register, mainly as a result of the interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax as and when they are registered with the CIPC. The broadening of the tax base, through education, outreach and enforcement initiatives, further contributed to the increase in the number of companies registered by 44.3% since 31 March 2012. However, most of the companies on register were inactive or dormant, and only 796 681 were expected to submit returns for the 2014 tax year.

In February 2014 the International Monetary Fund (IMF) launched the Tax Administration and Diagnostic Tool which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this edition of the *Tax Statistics*. There are many individual taxpayers currently submitting returns who are below the compulsory submission threshold. These taxpayers are therefore not liable to submit a return but

they may still elect to submit a return, possibly to recover tax deducted as they may qualify for refunds that the employer was not aware of. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

Expected cases per tax year are defined as all companies that have been assessed for a tax year, plus companies with an “active” status that were assessed in either of the two years prior to the relevant tax year, but do not have an assessment for the year in question.

The number of companies expected to submit returns ranged from a high of 831 477 in 2011 to a low of 796 681 in 2014. For 2011, 85.7% of the companies expected to submit returns were assessed while only 59.9% were assessed for 2014 (*Table 3.4*). The number of assessments recorded for 2014, the most recent tax year, is relatively low because taxpayers have until 12 months after the end of the financial year to submit their returns.

Table 3.4: Number of companies, 2011 – 2014

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-12	2 034 719	-2.1%	2011	831 477	712 534	85.7%
31-Mar-13	2 195 883	7.9%	2012	832 042	695 759	83.6%
31-Mar-14	2 685 405	22.3%	2013	835 306	652 847	78.2%
31-Mar-15	2 935 385	9.3%	2014	796 681	476 941	59.9%

1. Excludes cases where status is in suspense or estate or 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 an indicator of the completeness of assessments

Provisional tax collections for previous tax years have been close to 100% of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are therefore known well before assessments for a tax year are raised and this enables more reliable extrapolations. Tax assessed as a percentage of provisional tax payments received for the relevant tax year is, therefore, a good gauge of the completeness of the issued assessments.

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received. For tax years 2012 to 2014 more provisional tax was paid than actual tax assessed to date.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2011 - 2014

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2011	148 442	149 192	100.5%
2012	155 799	155 009	99.5%
2013	174 482	162 868	93.3%
2014	179 045	79 605	44.5%

The tables in the remainder of this chapter show tax assessed as a percentage of provisional tax payment collections, rather than the number of companies assessed as a percentage of companies expected to submit.

COMPANY INCOME TAX

Processing of Company Income Tax returns

The average processing turnaround time for CIT returns during the 2014/15 year was 0.63 days. This was a slight decline from the previous year's 0.47 days. The dynamic Income Tax return for companies (ITR14), introduced by SARS during 2013/14, reduced the administrative burden on CIT taxpayers by making it easier and quicker for them to submit returns. It also improved the accuracy of data submitted to SARS.

TAXABLE INCOME AND TAX ASSESSED

Distribution by taxable income group

Table 3.6 shows the effective tax rates for different taxable income groups of companies assessed in 2013. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to sector and segment specific dispensations and deductions. These include personal service providers (until 31 March 2012), non-resident companies (until 31 March 2012), long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which can mainly be seen in the R1 to R1 million taxable income grouping). The taxable income total in the table below is based on taxable income in excess of R0 while the number of taxpayers and tax assessed totals are the totals for all categories. The effective tax rate for some categories exceeded 28% as a result of penalties.

Table 3.6: Number of companies, taxable income and tax assessed, 2013

Number	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate
Loss	193 856	-499 888	651	N/A
R nil	292 419	—	4	N/A
R1 to R1 million	138 537	26 851	5 867	21.8%
R1 million to R100 million	27 451	179 035	50 405	28.2%
R100 million +	584	375 672	105 942	28.2%
Total	652 847	581 558	162 868	28.0%

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2013.

COMPANY INCOME TAX

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2013

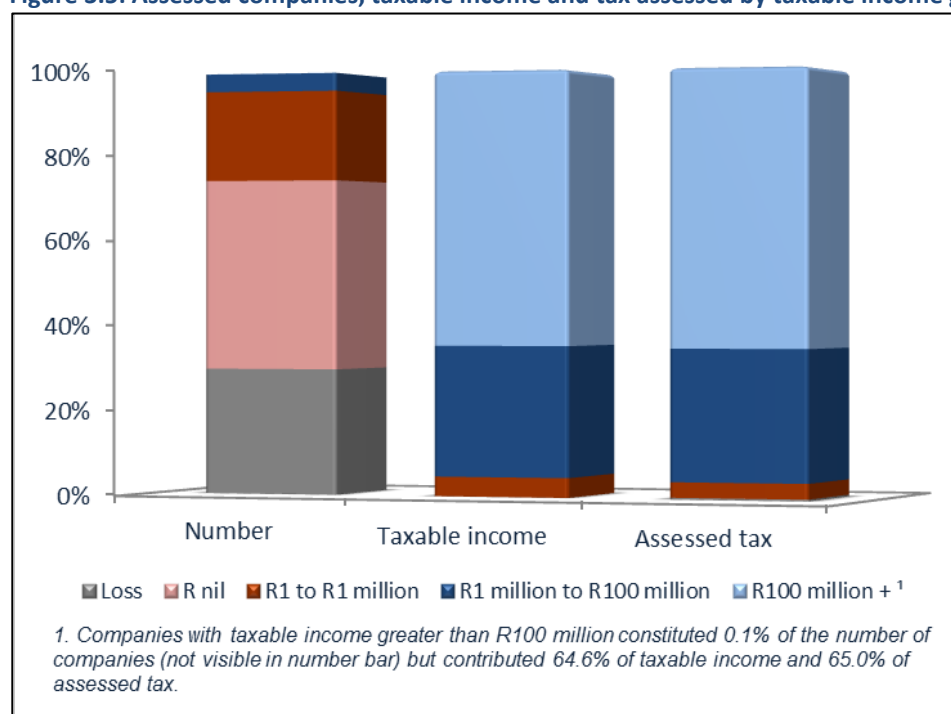


Table A3.3.1 shows taxable income and tax assessed by taxable income group for all assessed companies. About 25% of all assessed companies reported positive taxable income, a further 30% reported assessed losses and the remaining 45% reported zero taxable income.

Table A3.3.2 shows that 58.6% of the tax assessed in 2013 was paid by large companies with taxable income in excess of R200 million. These companies comprise only 0.2% of the total number of companies assessed that had positive taxable income.

Distribution by sector

The *Financial intermediation, insurance, real-estate & business services* was the largest sector, with 27.8% of the total number of companies assessed, in 2013. This sector accounted for 35.4% of the tax assessed in 2013. (See Table A3.4.2) (Figure 3.6).

COMPANY INCOME TAX

Figure 3.6: Companies' tax assessed by economic activity, 2013

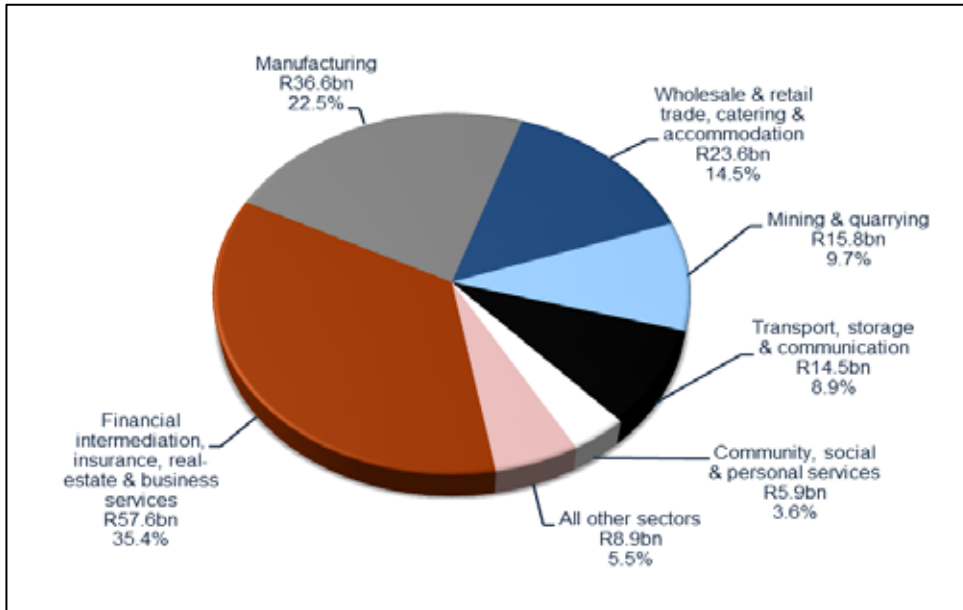


Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system used by Statistics South Africa.

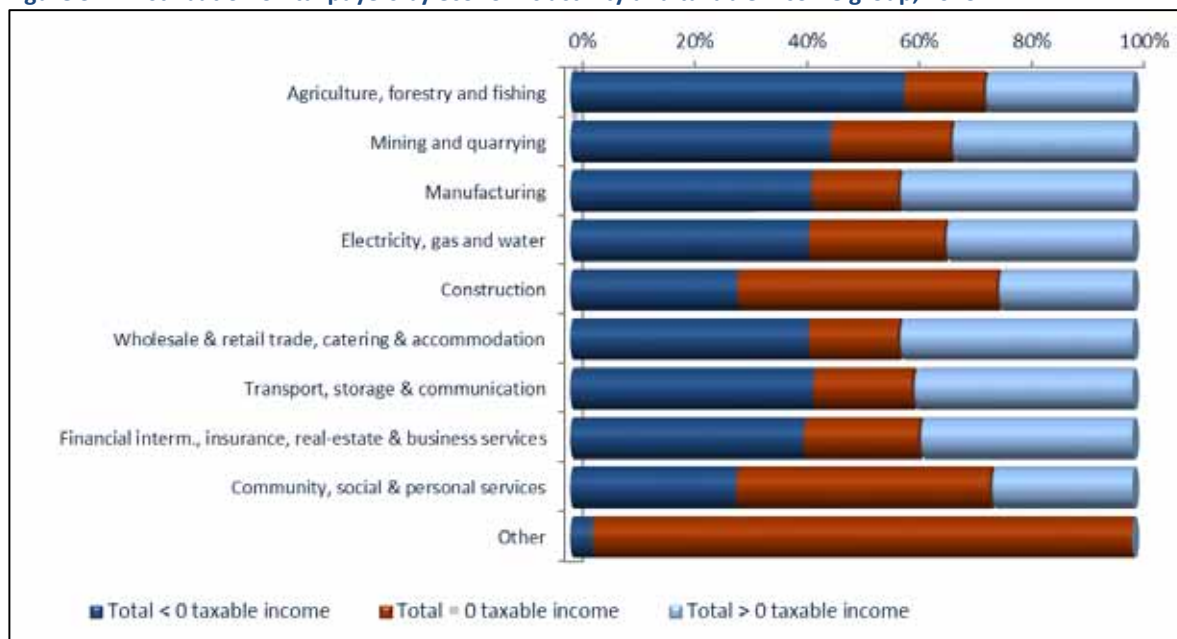
Tables A3.4.3 to A3.4.5 shows the number of companies reporting positive, negative (assessed loss) and zero taxable income.

Tables A3.5.1 to A3.5.8 shows the number of taxpayers and the tax assessed by economic activity, as displayed in *Table A3.4.2*, as well as the taxable income group for each of the tax years.

Figure 3.7 shows the distribution of taxpayers by economic activity, and taxable income groups, for 2013. It also shows that across most sectors companies reported negative or zero taxable income.

COMPANY INCOME TAX

Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2013



Distribution of taxable income and tax liability across a 10 year tax period

To track the fluctuations in taxable income of company taxpayers over a 10 year tax period, all company taxpayers who were assessed every year since 2004, were identified and their taxable income and assessed tax analysed. There were 207 918 company taxpayers that were common to the 10 year tax period.

The cumulative taxable income of these company taxpayers increased by a CAGR of 19.5% from R33.2 billion in 2004 to R164.8 billion in 2013.

The taxable income level across the 10 year period has improved due to the following reason:

- Companies moved from either an assessed loss or zero taxable income position to a positive taxable income position.

Table 3.7 illustrates the increase in taxable income and tax assessed, in 2004 taxable income groups, for the common companies assessed in 2004 and 2013.

COMPANY INCOME TAX

Table 3.7: Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2004 and 2013

Tax year		2004			2013			Increase	
Taxable Income Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Taxable income (R million)	Tax assessed	Effective tax rate	Taxable income (R million)	Tax assessed
A: < -10 000 000	1 426	-121 577	350	-0.3%	-94 350	14 785	-15.7%	27 227	14 435
B: -5 000 001 to -10 000 000	923	-6 544	-	0.0%	-6 744	1 009	-15.0%	-200	1 009
C: -1 000 001 to -5 000 000	5 164	-11 136	1	0.0%	-10 994	2 938	-26.7%	142	2 937
D: -500 001 to -1 000 000	4 857	-3 411	5	-0.2%	-5 171	1 015	-19.6%	-1 760	1 010
E: -250 001 to -500 000	7 311	-2 578	-	0.0%	-3 688	904	-24.5%	-1 110	904
F: -100 001 to -250 000	12 869	-2 071	-	0.0%	-4 122	869	-21.1%	-2 051	869
G: -1 to -100 000	49 863	-1 374	1	-0.1%	-6 025	2 381	-39.5%	-4 651	2 380
H: =0	43 444	-	3	0.0%	-11 834	7 565	-63.9%	-11 834	7 562
I: 1 to 100 000	46 275	1 257	349	27.8%	970	2 745	283.1%	-287	2 396
J: 100 001 to 250 000	12 965	2 094	591	28.3%	4 332	2 327	53.7%	2 238	1 736
K: 250 001 to 500 000	7 734	2 751	813	29.6%	4 570	2 338	51.2%	1 819	1 525
L: 500 001 to 750 000	3 545	2 172	648	29.9%	3 104	1 603	51.7%	932	955
M: 750 001 to 1 000 000	2 121	1 840	551	30.0%	2 973	1 428	48.1%	1 133	877
N: 1 000 001 to 2 500 000	4 843	7 534	2 260	30.0%	13 506	5 371	39.8%	5 972	3 111
O: 2 500 001 to 5 000 000	1 969	6 870	2 060	30.0%	12 460	4 213	33.8%	5 590	2 153
P: 5 000 001 to 7 500 000	771	4 691	1 404	29.9%	5 979	2 508	42.0%	1 288	1 104
Q: 7 500 001 to 10 000 000	378	3 272	982	30.0%	3 031	1 528	50.4%	-241	546
R: 10 000 001 to 25 000 000	771	11 808	3 548	30.1%	13 132	5 631	42.9%	1 324	2 083
S: 25 000 001 to 50 000 000	306	10 700	3 205	30.0%	15 391	6 222	40.4%	4 691	3 017
T: 50 000 001 to 75 000 000	104	6 327	1 917	30.3%	8 498	3 018	35.5%	2 171	1 101
U: 75 000 001 to 100 000 000	52	4 419	1 341	30.4%	4 779	1 787	37.4%	360	446
V: 100 000 001 to 200 000 000	106	14 760	4 421	30.0%	23 094	8 410	36.4%	8 334	3 989
W: >200 000 001	121	101 424	30 156	29.7%	191 906	58 680	30.6%	90 482	28 524
Total	207 918	33 228	54 606	164.3%	164 797	139 275	84.5%	131 569	84 669
Total < 0 taxable income	82 413	-148 691	357	-0.2%	-131 094	23 901	-18.2%	17 597	23 544
Total = 0 taxable income	43 444	-	3	0.0%	-11 834	7 565	0.0%	-11 834	7 562
Total > 0 taxable income	82 061	181 919	54 246	29.8%	307 725	107 809	35.0%	125 806	53 563
Total	207 918	33 228	54 606	164.3%	164 797	139 275	84.5%	131 569	84 669

During this 10 year period, the average taxable income of all company taxpayers who were assessed every year since 2004 increased by a compound annual rate of 19.5%. Although this increase is well above inflation, the improvement in the economy also contributed to the growth in taxable income. During the first part of the 10 year tax period the exchange rate recovered from its lows of 2001, higher demand for commodities as well as higher commodity prices contributed to the growth prior to the global financial crisis but they subsequently declined which had a dire effect on company profitability.

Nonetheless, the value of tax assessed for the 207 918 group of common company taxpayers increased by CAGR of 11.0% during the 10 year period.

Table A3.8.1 shows cumulative taxable income by taxable income group from 2004 - 2013.

COMPANY INCOME TAX

Table 3.8 show assessed company taxpayers and taxable income, according to the age brackets defined in the 2004 tax assessments.

Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2004 and 2013

Tax year		2004		2013		Increase	
Age Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Taxable income (R million)	Tax assessed	Taxable income (R million)	Tax assessed
0 - 4	76 269	-1 901	4 390	-1 440	23 693	461	19 303
5 - 9	63 187	-19 562	9 963	-3 455	26 526	16 107	16 563
10 - 14	26 661	9 811	8 054	38 662	18 887	28 851	10 833
15 - 19	17 682	5 466	3 825	27 356	11 418	21 890	7 593
20 - 24	6 533	2 371	1 755	5 427	3 761	3 056	2 006
25 - 29	11 147	18 050	16 235	63 332	34 788	45 282	18 553
30 - 34	6 395	18 897	10 343	34 767	20 158	15 870	9 815
> 35	44	96	41	148	44	52	3
Total	207 918	33 228	54 606	164 797	139 275	131 569	84 669

National CIT collections increased from R60.9 billion in 2003/04 to R160.9 billion in 2012/13, an increase of a CAGR rate of 11.4%. The group of 207 918 common company taxpayers, however, increased their contribution from R54.6 billion (89.7% of the 2003/04 collections) to R139.3 billion (86.6% of the 2012/13 collections), an increase of a CAGR rate of 11.0%. This indicated that new entrants post 2004 contributed slightly more to tax growth than the common companies over the same period, this is due to new companies post the financial crisis not being impacted by the event.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

Assessed tax losses for companies may not only include losses incurred during a specific tax year but sometimes include assessed losses brought forward from previous tax years. If a company, therefore, had a taxable profit for the year, it is possible that it could still be in an assessed loss position if the taxable profit for the year was insufficient to clear the assessed loss that had been brought forward.

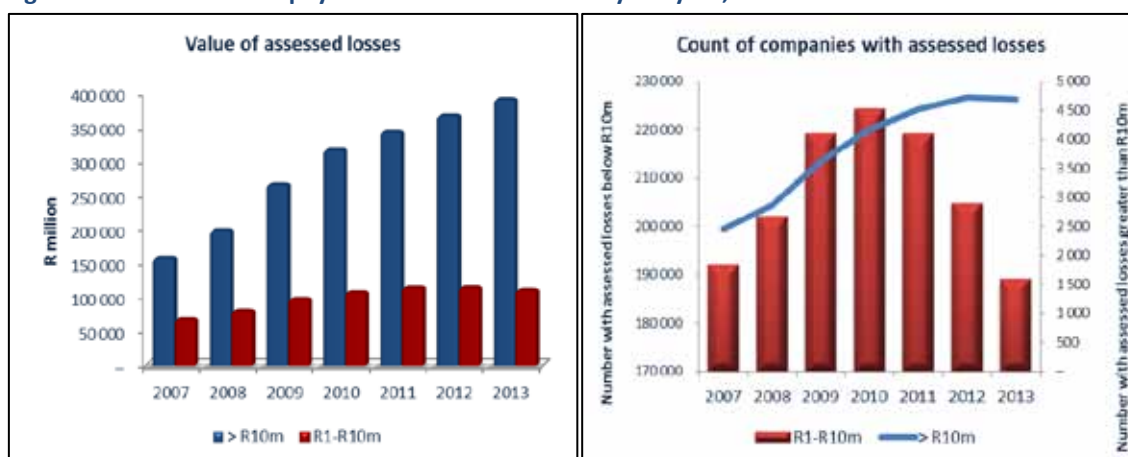
The *Financing, insurance, real-estate & business services* sector contained the highest proportion of companies with assessed losses in 2013 (16.5%), followed by the *Construction* sector (8.9%) and the *Agencies and other services* sector (6.5%).

Table A3.6.1 shows the total number of companies with assessed losses or profits by sector.

Figure 3.8 shows the number of taxpayers with assessed losses by tax year, 2007-2013.

COMPANY INCOME TAX

Figure 3.8: Number of taxpayers with assessed losses by tax year, 2007 - 2013



The number of companies reporting assessed losses, as well as the value of assessed losses, increased sharply during the Great Recession. The value of assessed losses for companies with losses greater than R10 million continues to grow, albeit at a slower rate, while losses in the R1 to R10 million range declined slightly in 2013. The number of assessed losses incurred by companies with losses greater than R10 million declined in 2013 while losses in the R1 to R10 million group declined from 2011 until 2013.

SMALL BUSINESS CORPORATIONS

Companies are taxed as SBCs if they meet specific criteria. This criteria includes:

- An annual turnover of not more than R20 million. Prior to the 2013 tax year this threshold was R14 million;
- Limited shareholding; and
- The taxpayer must indicate in the annual tax return that it qualifies to be taxed as an SBC.

SBCs benefit from graduated income tax rates, progressive taxation, rather than the fixed headline tax rate of 28%. *Table 3.9* shows the increase in the SBC taxable income brackets from the 2011 to the 2014 tax years. The threshold of the first SBC bracket increased by 18.3% from R59 750 in 2011 to R70 700 in 2014.

SBCs can also immediately write-off all plant or machinery used in a process of manufacture and are eligible for an accelerated write-off of depreciable assets (at a rate of 50%, 30% and then 20%).

Table 3.9: Small Business Corporations' tax rates, 2011 and 2014

Tax year	2011		SBC rate for 2011	2014		SBC rate for 2014	Percentage increase in top bracket
Rand							
Taxable income brackets	0	– 59 750	0%	0	– 70 700	0%	18.3%
	59 751	– 300 000	10%	70 701	– 365 000	7%	21.7%
	300 001	and over	28%	365 001	– 550 000	21%	–
				550 001	– and over	28%	–

In any calendar year, SBCs can be taxed by applying one of two different tax year rates. They can be taxed, for example, on 2013 tax rates or 2014 tax rates. This would occur because:

COMPANY INCOME TAX

- 2013 tax rates (rates in effect from 1 April 2012 to 31 March 2013) are applicable to SBCs with years of assessment ending between 1 January 2013 and 31 March 2013; and
- 2014 tax rates (rates in effect from 1 April 2013 to 31 March 2014) are applicable to SBCs with years of assessment ending between 1 April 2013 and 31 December 2013.

Table A3.7.1 shows the number of SBC taxpayers and the tax assessed by taxable income group. *Table A3.7.2* shows the number of SBC taxpayers and the tax assessed by sector. *Table A3.7.3* shows the number of SBC taxpayers and the tax assessed by economic activity. *Tables A3.7.4* to *A3.7.6* shows SBCs reporting positive, negative (assessed loss) and zero taxable income. *Table A3.7.7* shows the tax assessed for SBCs by turnover group.

COMPANY INCOME TAX

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2010/11 – 2014/15

R million	Company financial year-end													Total
	Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2010/11		206	28 318	19 113	750	803	29 991	602	2 162	7 195	348	612	46 968	137 068
2011/12		235	29 663	20 704	1 253	841	35 382	717	2 267	8 507	551	637	56 920	157 677
2012/13		284	33 168	22 495	869	888	39 852	774	3 233	9 064	657	463	53 355	165 102
2013/14		282	34 933	23 595	862	927	42 995	832	3 373	9 322	601	678	60 761	179 161
2014/15		254	37 790	25 850	884	992	44 796	1 056	2 787	9 413	593	661	59 889	184 963
Percentage of total														
2010/11		0.2%	20.7%	13.9%	0.5%	0.6%	21.9%	0.4%	1.6%	5.2%	0.3%	0.4%	34.3%	100.0%
2011/12		0.1%	18.8%	13.1%	0.8%	0.5%	22.4%	0.5%	1.4%	5.4%	0.3%	0.4%	36.1%	100.0%
2012/13		0.2%	20.1%	13.6%	0.5%	0.5%	24.1%	0.5%	2.0%	5.5%	0.4%	0.3%	32.3%	100.0%
2013/14		0.2%	19.5%	13.2%	0.5%	0.5%	24.0%	0.5%	1.9%	5.2%	0.3%	0.4%	33.9%	100.0%
2014/15		0.1%	20.4%	14.0%	0.5%	0.5%	24.2%	0.6%	1.5%	5.1%	0.3%	0.4%	32.4%	100.0%
Period		1st Provisional period	Percentage change			2nd Provisional period	Percentage change			3rd Provisional period	Percentage change			Total
2010/11		54 023	18.4%			73 591	2.1%			9 455	-45.7%			137 068
2011/12		63 919	18.3%			87 523	18.9%			6 236	-34.0%			157 677
2012/13		70 789	10.7%			87 848	0.4%			6 465	3.7%			165 102
2013/14		76 023	7.4%			96 596	10.0%			6 543	1.2%			179 161
2014/15		77 610	2.1%			101 125	4.7%			6 228	-4.8%			184 963
Percentage of total														
2010/11		39.4%				53.7%				6.9%				100.0%
2011/12		40.5%				55.5%				4.0%				100.0%
2012/13		42.9%				53.2%				3.9%				100.0%
2013/14		42.4%				53.9%				3.7%				100.0%
2014/15		42.0%				54.7%				3.4%				100.0%

COMPANY INCOME TAX

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2011 – 2014

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2011	201	27 166	19 302	802	819	31 761	694	2 164	7 824	542	616	56 551	148 442
2012	250	29 941	20 112	1 247	814	38 361	722	2 526	8 836	726	482	51 783	155 799
2013	267	32 192	22 678	930	936	40 498	776	3 852	9 367	538	625	61 823	174 482
2014	295	35 052	23 687	813	955	45 659	981	2 847	9 129	575	640	58 474	179 108
Percentage of total													
2011	0.1%	18.3%	13.0%	0.5%	0.6%	21.4%	0.5%	1.5%	5.3%	0.4%	0.4%	38.1%	100.0%
2012	0.2%	19.2%	12.9%	0.8%	0.5%	24.6%	0.5%	1.6%	5.7%	0.5%	0.3%	33.2%	100.0%
2013	0.2%	18.5%	13.0%	0.5%	0.5%	23.2%	0.4%	2.2%	5.4%	0.3%	0.4%	35.4%	100.0%
2014	0.2%	19.6%	13.2%	0.5%	0.5%	25.5%	0.5%	1.6%	5.1%	0.3%	0.4%	32.6%	100.0%
Period	1st Provisional period			2nd Provisional period			3rd Provisional period			Percentage change			Total
	1st Provisional period	2nd Provisional period	3rd Provisional period	1st Provisional period	2nd Provisional period	3rd Provisional period	1st Provisional period	2nd Provisional period	3rd Provisional period	1st Provisional period	2nd Provisional period	3rd Provisional period	
2011	57 806	84 230	6 406	57 806	84 230	6 406	57 806	84 230	6 406	57 806	84 230	6 406	148 442
2012	65 713	85 099	4 988	65 713	85 099	4 988	65 713	85 099	4 988	65 713	85 099	4 988	155 799
2013	72 077	95 072	7 333	72 077	95 072	7 333	72 077	95 072	7 333	72 077	95 072	7 333	174 482
2014	77 029	97 353	4 663	77 029	97 353	4 663	77 029	97 353	4 663	77 029	97 353	4 663	179 045
Percentage of total													
2011	38.9%	56.7%	4.3%	38.9%	56.7%	4.3%	38.9%	56.7%	4.3%	38.9%	56.7%	4.3%	100.0%
2012	42.2%	54.6%	3.2%	42.2%	54.6%	3.2%	42.2%	54.6%	3.2%	42.2%	54.6%	3.2%	100.0%
2013	41.3%	54.5%	4.2%	41.3%	54.5%	4.2%	41.3%	54.5%	4.2%	41.3%	54.5%	4.2%	100.0%
2014	43.0%	54.4%	2.6%	43.0%	54.4%	2.6%	43.0%	54.4%	2.6%	43.0%	54.4%	2.6%	100.0%

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2010/11 – 2014/15

Fiscal year Sector (R million)	2010/11	2011/12	2012/13	2013/14	2014/15
Agencies and other services ¹	2 817	2 992	3 585	4 551	4 970
Agriculture, forestry and fishing	1 871	2 276	2 661	3 023	3 760
Bricks, ceramic, glass, cement and similar products	788	590	628	351	1 021
Catering and accommodation	899	889	918	1 448	1 795
Chemicals and chemical, rubber and plastic products	4 188	4 169	4 104	3 431	5 064
Clothing and footwear	386	449	444	550	1 460
Coal and petroleum products	4 110	7 856	7 846	8 563	6 372
Construction	3 176	2 953	3 230	3 790	4 863
Educational services	259	296	326	416	466
Electricity, gas and water	1 304	1 324	1 318	1 731	1 336
Financing, insurance, real estate and business services	38 548	47 603	49 249	52 014	59 448
Food, drink and tobacco	5 287	5 758	6 985	9 846	11 281
Leather, leather goods and fur (excl. footwear & clothing)	50	61	56	88	76
Long term insurance	6 520	6 206	7 997	8 188	10 538
Machinery and related items	3 289	3 831	4 201	4 668	4 177
Medical, dental and other health and veterinary services	3 105	2 945	3 257	3 383	3 911
Metal (including metal products)	3 574	3 209	3 219	3 588	3 885
Mining and quarrying	15 017	16 911	13 141	17 075	12 349
Other manufacturing industries	2 726	2 907	3 102	3 080	3 055
Paper, printing and publishing	1 368	1 472	1 595	2 075	2 317
Personal and household services	79	82	104	142	331
Recreation and cultural services	2 444	2 690	1 875	3 760	1 760
Research and scientific institutes	119	127	200	212	223
Retail trade	8 221	9 867	11 205	11 293	10 530
Scientific, optical and similar equipment	319	303	335	461	603
Social and related community services	10	8	13	22	29
Specialised repair services	332	271	228	282	280
Textiles	162	163	154	239	252
Transport equipment	197	269	387	362	608
Transport, storage and communications	12 807	12 323	13 677	13 221	14 531
Vehicles, parts and accessories	5 144	7 018	6 727	7 559	6 264
Wholesale trade	6 589	6 797	10 509	6 210	6 733
Wood, wood products and furniture	253	268	317	352	378
Other ²	1 109	2 793	1 511	3 184	1 954
Total	137 068	157 677	165 102	179 161	186 622

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2010/11 – 2014/15 (continued)

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15
Sector (percentage of total)					
Agencies and other services	2.1%	1.9%	2.2%	2.5%	2.7%
Agriculture, forestry and fishing	1.4%	1.4%	1.6%	1.7%	2.0%
Bricks, ceramic, glass, cement and similar products	0.6%	0.4%	0.4%	0.2%	0.5%
Catering and accommodation	0.7%	0.6%	0.6%	0.8%	1.0%
Chemicals and chemical, rubber and plastic products	3.1%	2.6%	2.5%	1.9%	2.7%
Clothing and footwear	0.3%	0.3%	0.3%	0.3%	0.8%
Coal and petroleum products	3.0%	5.0%	4.8%	4.8%	3.4%
Construction	2.3%	1.9%	2.0%	2.1%	2.6%
Educational services	0.2%	0.2%	0.2%	0.2%	0.2%
Electricity, gas and water	1.0%	0.8%	0.8%	1.0%	0.7%
Financing, insurance, real estate and business services	28.1%	30.2%	29.8%	29.0%	31.9%
Food, drink and tobacco	3.9%	3.7%	4.2%	5.5%	6.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	4.8%	3.9%	4.8%	4.6%	5.6%
Machinery and related items	2.4%	2.4%	2.5%	2.6%	2.2%
Medical, dental and other health and veterinary services	2.3%	1.9%	2.0%	1.9%	2.1%
Metal (including metal products)	2.6%	2.0%	1.9%	2.0%	2.1%
Mining and quarrying	11.0%	10.7%	8.0%	9.5%	6.6%
Other manufacturing industries	2.0%	1.8%	1.9%	1.7%	1.6%
Paper, printing and publishing	1.0%	0.9%	1.0%	1.2%	1.2%
Personal and household services	0.1%	0.1%	0.1%	0.1%	0.2%
Recreation and cultural services	1.8%	1.7%	1.1%	2.1%	0.9%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	6.0%	6.3%	6.8%	6.3%	5.6%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.3%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.2%	0.1%	0.2%	0.1%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.1%	0.2%	0.2%	0.2%	0.3%
Transport, storage and communications	9.3%	7.8%	8.3%	7.4%	7.8%
Vehicles, parts and accessories	3.8%	4.5%	4.1%	4.2%	3.4%
Wholesale trade	4.8%	4.3%	6.4%	3.5%	3.6%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	0.8%	1.8%	0.9%	1.8%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2010/11 – 2014/15 (continued)

Fiscal year	2011/12	2012/13	2013/14	2014/15
Sector (percentage change year-on-year)				
Agencies and other services	6.2%	19.8%	26.9%	9.2%
Agriculture, forestry and fishing	21.7%	16.9%	13.6%	24.4%
Bricks, ceramic, glass, cement and similar products	-25.1%	6.4%	-44.1%	190.5%
Catering and accommodation	-1.1%	3.2%	57.8%	23.9%
Chemicals and chemical, rubber and plastic products	-0.5%	-1.6%	-16.4%	47.6%
Clothing and footwear	16.4%	-1.1%	24.0%	165.4%
Coal and petroleum products	91.2%	-0.1%	9.1%	-25.6%
Construction	-7.0%	9.4%	17.3%	28.3%
Educational services	14.3%	10.1%	27.7%	11.9%
Electricity, gas and water	1.5%	-0.5%	31.4%	-22.8%
Financing, insurance, real estate and business services	23.5%	3.5%	5.6%	14.3%
Food, drink and tobacco	8.9%	21.3%	41.0%	14.6%
Leather, leather goods and fur (excl. footwear & clothing)	21.8%	-8.3%	59.2%	-14.1%
Long term insurance	-4.8%	28.9%	2.4%	28.7%
Machinery and related items	16.5%	9.7%	11.1%	-10.5%
Medical, dental and other health and veterinary services	-5.2%	10.6%	3.9%	15.6%
Metal (including metal products)	-10.2%	0.3%	11.5%	8.3%
Mining and quarrying	12.6%	-22.3%	29.9%	-27.7%
Other manufacturing industries	6.7%	6.7%	-0.7%	-0.8%
Paper, printing and publishing	7.7%	8.3%	30.1%	11.7%
Personal and household services	3.9%	27.0%	35.6%	133.8%
Recreation and cultural services	10.1%	-30.3%	100.6%	-53.2%
Research and scientific institutes	6.0%	58.1%	6.2%	4.8%
Retail trade	20.0%	13.6%	0.8%	-6.8%
Scientific, optical and similar equipment	-5.1%	10.5%	37.4%	30.9%
Social and related community services	-17.3%	68.0%	61.6%	32.3%
Specialised repair services	-18.4%	-16.0%	24.0%	-1.0%
Textiles	0.5%	-5.3%	55.1%	5.2%
Transport equipment	36.7%	43.9%	-6.5%	67.9%
Transport, storage and communications	-3.8%	11.0%	-3.3%	9.9%
Vehicles, parts and accessories	36.4%	-4.2%	12.4%	-17.1%
Wholesale trade	3.2%	54.6%	-40.9%	8.4%
Wood, wood products and furniture	5.9%	18.3%	10.9%	7.5%
Other	152.0%	-45.9%	110.7%	-38.6%
Total	15.0%	4.7%	8.5%	4.2%

COMPANY INCOME TAX

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2011 – 2014

Tax year		2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
Taxable income group		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000		4 520	-342 622	645	4 728	-365 675	592	4 697	-389 738	647	2 725	-185 484	105
B: -5 000 001 to -10 000 000		3 822	-26 525	0	3 966	-27 570	25	3 928	-27 399	1	2 752	-19 083	2
C: -1 000 001 to -5 000 000		24 666	-51 531	2	24 849	-52 402	90	24 263	-51 270	3	18 089	-38 208	1
D: -500 001 to -1 000 000		22 474	-15 862	1	22 129	-15 652	0	20 640	-14 632	1	15 411	-10 935	0
E: -250 001 to -500 000		28 842	-10 306	2	26 971	-9 659	0	24 860	-8 934	0	18 253	-6 555	-
F: -100 001 to -250 000		39 462	-6 505	0	36 058	-5 957	0	32 645	-5 390	0	23 758	-3 924	0
G: -1 to -100 000		100 065	-3 067	0	90 934	-2 811	1	82 823	-2 524	0	59 952	-1 809	1
H: = 0		312 471	-	68	313 061	-	17	292 419	-	4	204 117	-	10
I: 1 to 100 000		83 199	2 816	444	78 534	2 741	417	71 837	2 569	387	53 735	1 979	299
J: 100 001 to 250 000		29 692	4 866	993	29 246	4 803	964	28 221	4 634	891	22 715	3 734	711
K: 250 001 to 500 000		21 506	7 581	1 684	21 817	7 711	1 692	21 927	7 805	1 581	18 083	6 494	1 277
L: 500 001 to 750 000		9 611	5 883	1 519	9 856	6 046	1 552	10 010	6 124	1 513	8 900	5 442	1 265
M: 750 001 to 1 000 000		6 211	5 422	1 452	6 321	5 531	1 470	6 542	5 719	1 494	5 793	5 054	1 284
N: 1 000 001 to 2 500 000		12 596	19 766	5 533	13 038	20 449	5 722	13 362	21 092	5 884	11 413	18 036	4 973
O: 2 500 001 to 5 000 000		5 750	20 161	5 706	6 125	21 484	6 070	6 296	22 081	6 238	5 176	18 126	5 102
P: 5 000 001 to 7 500 000		2 226	13 572	3 860	2 343	14 286	4 042	2 360	14 307	4 047	1 920	11 697	3 302
Q: 7 500 001 to 10 000 000		1 227	10 603	2 998	1 290	11 141	3 151	1 335	11 528	3 257	1 074	9 277	2 618
R: 10 000 001 to 25 000 000		2 398	36 749	10 391	2 526	39 232	11 062	2 625	40 441	11 392	1 887	28 985	8 168
S: 25 000 001 to 50 000 000		816	28 248	7 963	895	30 756	8 844	963	33 511	9 414	650	22 303	6 267
T: 50 000 001 to 75 000 000		313	19 252	5 452	328	20 248	5 729	313	19 057	5 364	187	11 498	3 251
U: 75 000 001 to 100 000 000		151	12 914	3 716	165	14 252	4 016	197	17 017	4 809	103	8 778	2 465
V: 100 000 001 to 200 000 000		230	32 264	9 133	266	36 621	10 321	276	38 918	10 945	135	18 512	5 208
W: 200 000 001 +		286	311 772	87 628	313	318 505	89 431	308	336 754	94 997	113	118 657	33 297
Total		712 534	149 192	149 192	695 759	155 009	155 009	652 847	162 868	162 868	476 941	79 605	79 605
Total < 0 taxable income		223 851	-456 418	651	209 635	-479 727	708	193 856	-499 888	651	140 940	-265 999	109
Total = 0 taxable income		312 471	-	68	313 061	-	17	292 419	-	4	204 117	-	10
Total > 0 taxable income		176 212	531 868	148 474	173 063	553 806	154 284	166 572	581 558	162 213	131 884	288 570	79 485
Total		712 534	149 192	149 192	695 759	155 009	155 009	652 847	162 868	162 868	476 941	79 605	79 605
Percentage													
Total < 0 taxable income		31.4%			30.1%			29.7%			29.6%		
Total = 0 taxable income		43.9%			45.0%			44.8%			42.8%		
Total > 0 taxable income		24.7%			24.9%			25.5%			27.7%		
Total		100.0%			100.0%			100.0%			100.0%		

COMPANY INCOME TAX

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2011 – 2014

Tax year		2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
Taxable income group	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000		47.2%	0.5%	0.3%	45.4%	0.5%	0.3%	43.1%	0.4%	0.2%	40.7%	0.7%	0.4%
J: 100 001 to 250 000		16.9%	0.9%	0.7%	16.9%	0.9%	0.6%	16.9%	0.8%	0.5%	17.2%	1.3%	0.9%
K: 250 001 to 500 000		12.2%	1.4%	1.1%	12.6%	1.4%	1.1%	13.2%	1.3%	1.0%	13.7%	2.3%	1.6%
L: 500 001 to 750 000		5.5%	1.1%	1.0%	5.7%	1.1%	1.0%	6.0%	1.1%	0.9%	6.7%	1.9%	1.6%
M: 750 001 to 1 000 000		3.5%	1.0%	1.0%	3.7%	1.0%	1.0%	3.9%	1.0%	0.9%	4.4%	1.8%	1.6%
N: 1 000 001 to 2 500 000		7.1%	3.7%	3.7%	7.5%	3.7%	3.7%	8.0%	3.6%	3.6%	8.7%	6.3%	6.3%
O: 2 500 001 to 5 000 000		3.3%	3.8%	3.8%	3.5%	3.9%	3.9%	3.8%	3.8%	3.8%	3.9%	6.3%	6.4%
P: 5 000 001 to 7 500 000		1.3%	2.6%	2.6%	1.4%	2.6%	2.6%	1.4%	2.5%	2.5%	1.5%	4.1%	4.2%
Q: 7 500 001 to 10 000 000		0.7%	2.0%	2.0%	0.7%	2.0%	2.0%	0.8%	2.0%	2.0%	0.8%	3.2%	3.3%
R: 10 000 001 to 25 000 000		1.4%	6.9%	7.0%	1.5%	7.1%	7.2%	1.6%	7.0%	7.0%	1.4%	10.0%	10.3%
S: 25 000 001 to 50 000 000		0.5%	5.3%	5.4%	0.5%	5.6%	5.6%	0.6%	5.8%	5.8%	0.5%	7.7%	7.9%
T: 50 000 001 to 75 000 000		0.2%	3.6%	3.7%	0.2%	3.7%	3.7%	0.2%	3.3%	3.3%	0.1%	4.0%	4.1%
U: 75 000 001 to 100 000 000		0.1%	2.4%	2.5%	0.1%	2.6%	2.6%	0.1%	2.9%	3.0%	0.1%	3.0%	3.1%
V: 100 000 001 to 200 000 000		0.1%	6.1%	6.2%	0.2%	6.6%	6.7%	0.2%	6.7%	6.7%	0.1%	6.4%	6.6%
W: 200 000 001 +		0.2%	58.6%	59.0%	0.2%	57.5%	58.0%	0.2%	57.9%	58.6%	0.1%	41.1%	41.9%
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%

COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2011 – 2014

Tax year	2011 [100.5% assessed tax as % of provisional tax]				2012 [99.5% assessed tax as % of provisional tax]				2013 [93.3% assessed tax as % of provisional tax]				2014 [44.5% assessed tax as % of provisional tax]			
	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)	
2011	Agencies and other services ¹	52 884	1 929	2 915	46 349	-1 012	3 571		43 160	-196	4 514		29 893	1 969	2 902	
	Agriculture, forestry and fishing	22 063	-22 714	2 023	20 739	-25 035	2 338		18 773	-24 329	2 782		14 106	-15 856	2 047	
	Bricks, ceramic, glass, cement and similar products	2 680	-3 970	588	2 806	-3 581	560		2 663	-1 398	894		1 714	288	560	
	Catering and accommodation	24 301	-11 084	834	23 720	-11 374	837		21 773	-8 897	1 321		14 758	-5 920	901	
	Chemicals and chemical, rubber and plastic products	5 033	3 689	4 024	4 607	-1 038	2 507		4 244	-1 041	2 719		3 172	88	1 153	
	Clothing and footwear	3 976	-59	448	4 178	-175	468		4 271	2 137	1 228		2 846	2 703	1 144	
	Coal and petroleum products	1 373	11 909	6 379	1 240	17 340	7 165		1 214	29 497	8 522		878	1 269	474	
	Construction	72 787	-6 809	3 724	67 096	-10 857	3 586		57 248	-10 742	4 232		37 653	-3 706	3 322	
	Educational services	6 833	-525	298	6 507	-167	398		5 962	-188	442		3 960	-44	265	
	Electricity, gas and water	2 681	-14 247	1 295	2 943	-3 274	1 366		3 066	-7 392	1 823		2 024	-10 569	1 366	
	Financing, insurance, real estate and business services	220 710	40 779	45 561	188 005	53 033	47 499		136 929	42 592	44 469		104 358	23 486	25 659	
	Food, drink and tobacco	6 384	6 122	5 171	6 987	17 174	8 760		7 867	20 310	9 915		5 341	9 230	4 070	
	Leather, leather goods and fur (excl. footwear & clothing)	381	-151	59	413	-4	67		407	-2	79		314	146	57	
	Long term insurance	291	-2 649	5 557	163	-4 696	6 327		68	961	8 399		21	1 902	1 296	
	Machinery and related items	10 315	6 463	3 592	9 098	9 243	4 307		7 924	6 744	3 700		5 682	3 437	1 991	
	Medical, dental and other health and veterinary services	6 949	7 834	2 768	6 719	8 723	3 186		6 930	8 925	3 195		5 468	5 530	1 941	
	Metal (including metal products)	7 080	-4 097	3 018	6 679	-2 784	3 143		6 545	-10 118	3 048		4 749	-2 801	1 370	
	Mining and quarrying	2 546	39 362	19 234	2 110	21 247	14 497		2 020	21 289	15 827		1 236	-8 518	3 168	
	Other manufacturing industries	7 618	-5 033	2 737	7 519	-11 450	3 051		7 448	-9 854	3 161		5 325	-3 523	1 545	
	Paper, printing and publishing	6 395	-542	1 340	5 990	1 362	1 630		5 423	1 349	2 024		3 785	142	1 155	
	Personal and household services	9 369	-673	82	9 218	-550	122		9 375	-285	267		6 754	113	272	
	Recreation and cultural services	6 508	2 253	2 265	6 166	1 334	2 781		5 667	-2 358	1 898		3 953	1 235	1 575	
	Research and scientific institutes	1 751	-820	146	1 466	-748	189		1 057	-619	214		759	62	158	
	Retail trade	75 840	15 930	9 049	57 448	18 488	10 303		34 710	15 261	8 987		25 278	9 375	5 053	
	Scientific, optical and similar equipment	1 311	348	318	1 330	853	476		1 329	506	430		933	41	191	
	Social and related community services	12 963	-126	34	14 668	-273	41		16 821	-240	52		9 728	-115	30	
	Specialised repair services	6 280	-821	279	5 949	-2 062	260		5 628	-1 793	289		3 902	-2	188	
	Textiles	1 686	-3 981	149	1 737	-3 972	200		1 831	-3 775	217		1 288	-1 194	142	
	Transport equipment	2 226	-1 102	297	2 310	-410	427		2 107	-145	316		1 465	14	179	
	Transport, storage and communications	25 467	767	11 480	21 125	-7 521	12 418		16 989	-1 128	14 463		11 782	8 787	10 217	
	Vehicles, parts and accessories	8 697	12 196	6 557	8 420	12 560	6 966		8 367	11 423	7 119		6 191	2 790	1 799	
	Wholesale trade	22 250	9 270	6 573	18 618	8 811	5 295		14 610	11 320	5 932		10 706	5 327	3 189	
	Wood, wood products and furniture	3 534	-2 822	252	3 320	-2 938	244		3 178	-2 320	349		2 299	-608	214	
	Other ²	71 372	-1 176	167	132 116	-2 167	24		187 243	-3 824	41		144 620	-2 482	14	
	Total	712 534		149 192	695 759		155 009		652 847		162 868		476 941		79 605	

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2011 – 2014 (continued)

Tax year		2011 [100.5% assessed tax as % of provisional tax]		2012 [99.5% assessed tax as % of provisional tax]		2013 [93.3% assessed tax as % of provisional tax]		2014 [44.5% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services		7.4%	2.0%	6.7%	2.3%	6.6%	2.8%	6.3%	3.6%
Agriculture, forestry and fishing		3.1%	1.4%	3.0%	1.5%	2.9%	1.7%	3.0%	2.6%
Bricks, ceramic, glass, cement and similar products		0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.7%
Catering and accommodation		3.4%	0.6%	3.4%	0.5%	3.3%	0.8%	3.1%	1.1%
Chemicals and chemical, rubber and plastic products		0.7%	2.7%	0.7%	1.6%	0.7%	1.7%	0.7%	1.4%
Clothing and footwear		0.6%	0.3%	0.6%	0.3%	0.7%	0.8%	0.6%	1.4%
Coal and petroleum products		0.2%	4.3%	0.2%	4.6%	0.2%	5.2%	0.2%	0.6%
Construction		10.2%	2.5%	9.6%	2.3%	8.8%	2.6%	7.9%	4.2%
Educational services		1.0%	0.2%	0.9%	0.3%	0.9%	0.3%	0.8%	0.3%
Electricity, gas and water		0.4%	0.9%	0.4%	0.9%	0.5%	1.1%	0.4%	1.7%
Financing, insurance, real estate and business services		31.0%	30.5%	26.7%	30.6%	21.0%	27.3%	21.9%	32.2%
Food, drink and tobacco		0.9%	3.5%	1.0%	5.7%	1.2%	6.1%	1.1%	5.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%
Long term insurance		0.0%	3.7%	0.0%	4.1%	0.0%	5.2%	0.0%	1.6%
Machinery and related items		1.4%	2.4%	1.3%	2.8%	1.2%	2.3%	1.2%	2.5%
Medical, dental and other health and veterinary services		1.0%	1.9%	1.0%	2.1%	1.1%	2.0%	1.1%	2.4%
Metal (including metal products)		1.0%	2.0%	1.0%	2.0%	1.0%	1.9%	1.0%	1.7%
Mining and quarrying		0.4%	12.9%	0.3%	9.4%	0.3%	9.7%	0.3%	4.0%
Other manufacturing industries		1.9%	1.8%	1.1%	2.0%	1.1%	1.9%	1.1%	1.9%
Paper, printing and publishing		0.9%	0.9%	0.9%	1.1%	0.8%	1.2%	0.8%	1.5%
Personal and household services		1.3%	0.1%	1.3%	0.1%	1.4%	0.2%	1.4%	0.3%
Recreation and cultural services		0.9%	1.5%	0.9%	1.8%	0.9%	1.2%	0.8%	2.0%
Research and scientific institutes		0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%
Retail trade		10.6%	6.1%	8.3%	6.6%	5.3%	5.5%	5.3%	6.3%
Scientific, optical and similar equipment		0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%
Social and related community services		1.8%	0.0%	2.1%	0.0%	2.6%	0.0%	2.0%	0.0%
Specialised repair services		0.9%	0.2%	0.9%	0.2%	0.9%	0.2%	0.8%	0.2%
Textiles		0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%	0.2%
Transport equipment		0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%
Transport, storage and communications		3.6%	7.7%	3.0%	8.0%	2.6%	8.9%	2.5%	12.8%
Vehicles, parts and accessories		1.2%	4.4%	1.2%	4.5%	1.3%	4.4%	1.3%	2.3%
Wholesale trade		3.1%	4.4%	2.7%	3.4%	2.2%	3.6%	2.2%	4.0%
Wood, wood products and furniture		0.5%	0.2%	0.5%	0.2%	0.5%	0.2%	0.5%	0.3%
Other		10.0%	0.1%	19.0%	0.0%	28.7%	0.0%	30.3%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2011 – 2014

Tax year	2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Economic activity¹												
Primary sector	24 609	16 648	21 256	22 849	-3 788	16 835	20 793	-3 040	18 609	15 342	-24 375	5 215
Agriculture, forestry and fishing	22 063	-22 714	2 023	20 739	-25 035	2 338	18 773	-24 329	2 782	14 106	-15 856	2 047
Mining and quarrying	2 546	39 362	19 234	2 110	21 247	14 497	2 020	21 289	15 827	1 236	-8 518	3 168
Secondary sector	135 460	-14 283	33 372	128 253	5 491	37 957	116 765	13 756	42 658	79 468	-5 065	18 932
Manufacturing ²	59 992	6 773	28 353	58 214	19 621	33 005	56 451	31 890	36 602	39 791	9 210	14 243
Electricity, gas and water	2 681	-14 247	1 295	2 943	-3 274	1 366	3 066	-7 392	1 823	2 024	-10 569	1 366
Construction	72 787	-6 809	3 724	67 096	-10 857	3 586	57 248	-10 742	4 232	37 653	-3 706	3 322
Tertiary sector	481 093	74 261	94 397	412 541	74 544	100 193	328 046	74 777	101 561	237 511	54 494	55 444
Wholesale and retail trade, catering and accommodation ³	137 368	25 492	23 292	114 155	26 423	23 660	85 088	27 314	23 648	60 835	11 570	11 130
Transport, storage and communication	25 467	767	11 480	21 125	-7 521	12 418	16 989	-1 128	14 463	11 782	8 787	10 217
Financial intermediation, insurance, real-estate and business services ⁴	275 636	39 239	54 179	233 983	46 576	57 587	181 214	42 737	57 596	135 031	27 418	30 015
Community, social and personal services ⁵	42 622	8 763	5 447	43 278	9 066	6 528	44 755	5 854	5 854	29 863	6 719	4 082
Other⁶	71 372	-1 176	167	132 116	-2 167	24	187 243	-3 824	41	144 620	-2 482	14
Total	712 534	149 192	155 009	695 759	155 009	162 888	652 847	162 888	162 888	476 941	79 605	79 605
Percentage of total												
Primary sector	3.5%	14.2%	10.9%	3.3%	10.9%	11.4%	3.2%	11.4%	11.4%	3.2%	3.2%	6.6%
Agriculture, forestry and fishing	3.1%	1.4%	1.5%	3.0%	1.5%	1.7%	2.9%	1.7%	1.7%	3.0%	3.0%	2.6%
Mining and quarrying	0.4%	12.9%	9.4%	0.3%	9.4%	9.7%	0.3%	9.7%	9.7%	0.3%	0.3%	4.0%
Secondary sector	19.0%	22.4%	24.5%	18.4%	24.5%	26.2%	17.9%	26.2%	26.2%	16.7%	16.7%	23.8%
Manufacturing	8.4%	19.0%	21.3%	8.4%	21.3%	22.5%	8.6%	22.5%	22.5%	8.3%	8.3%	17.9%
Electricity, gas and water	0.4%	0.9%	0.9%	0.4%	0.9%	1.1%	0.5%	1.1%	1.1%	0.4%	0.4%	1.7%
Construction	10.2%	2.5%	2.3%	9.6%	2.3%	2.6%	8.8%	2.6%	2.6%	7.9%	7.9%	4.2%
Tertiary sector	67.5%	63.3%	64.6%	59.3%	64.6%	62.4%	50.2%	62.4%	62.4%	49.8%	49.8%	69.6%
Wholesale and retail trade, catering and accommodation	19.3%	15.6%	15.3%	16.4%	15.3%	14.5%	13.0%	14.5%	14.5%	12.8%	12.8%	14.0%
Transport, storage and communication	3.6%	7.7%	8.0%	3.0%	8.0%	8.9%	2.6%	8.9%	8.9%	2.5%	2.5%	12.8%
Financial intermediation, insurance, real-estate and business services	38.7%	36.3%	37.2%	33.6%	37.2%	35.4%	27.8%	35.4%	35.4%	28.3%	28.3%	37.7%
Community, social and personal services	6.0%	3.7%	4.2%	6.2%	4.2%	3.6%	6.9%	3.6%	3.6%	6.3%	6.3%	5.1%
Other	10.0%	0.1%	0.0%	19.0%	0.0%	0.0%	28.7%	0.0%	0.0%	30.3%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.
2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.
3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.
4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.
5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.
6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

COMPANY INCOME TAX

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2011 – 2014

Tax year		2011 [100.0% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
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)
Agencies and other services ¹		9 652	11 843	2 895	9 896	12 993	3 561	11 612	16 578	4 512	9 107	10 852	2 900
Agriculture, forestry and fishing		4 658	7 298	2 020	4 763	8 537	2 335	4 974	10 188	2 782	4 106	7 586	2 047
Bricks, ceramic, glass, cement and similar products		804	2 063	568	836	2 025	560	860	3 223	894	654	2 030	560
Catering and accommodation		5 111	3 129	834	5 545	3 150	837	6 055	4 924	1 321	4 659	3 410	901
Chemicals and chemical, rubber and plastic products		2 125	14 408	4 024	2 091	9 006	2 507	2 064	9 752	2 719	1 644	4 201	1 153
Clothing and footwear		1 252	1 636	448	1 488	1 723	468	1 868	4 466	1 228	1 327	4 143	1 144
Coal and petroleum products		560	22 783	6 379	585	25 588	7 165	690	30 420	8 522	524	1 687	474
Construction		12 893	13 569	3 724	13 183	13 204	3 586	13 824	15 614	4 232	10 641	12 367	3 322
Educational services		2 021	1 144	298	2 131	1 505	398	2 136	1 678	442	1 578	1 037	265
Electricity, gas and water		785	4 654	1 295	866	4 902	1 366	1 028	6 555	1 823	745	4 922	1 366
Financing, insurance, real estate and business services		67 958	161 011	45 477	65 103	169 749	47 490	56 891	159 342	44 468	46 855	92 287	25 655
Food, drink and tobacco		1 860	18 376	5 139	2 162	31 311	8 758	2 840	35 472	9 915	2 110	14 616	4 070
Leather, leather goods and fur (excl. footwear & clothing)		128	217	59	149	246	67	162	293	79	131	212	57
Long term insurance		81	17 624	4 991	51	18 646	5 638	38	24 908	7 752	15	3 873	1 193
Machinery and related items		4 413	12 961	3 592	4 265	15 505	4 307	4 030	13 393	3 700	2 969	7 277	1 990
Medical, dental and other health and veterinary services		3 545	10 051	2 768	3 692	11 572	3 186	4 108	11 685	3 195	3 389	7 217	1 941
Metal (including metal products)		2 988	10 865	3 018	3 033	11 224	3 139	3 102	10 959	3 048	2 343	5 025	1 370
Mining and quarrying		532	67 880	19 234	514	52 703	14 496	655	56 789	15 827	425	11 323	3 168
Other manufacturing industries		2 487	9 806	2 737	2 451	10 952	3 051	2 714	11 359	3 161	2 064	5 618	1 544
Paper, printing and publishing		1 897	4 859	1 340	1 995	5 897	1 630	2 022	7 331	2 024	1 464	4 210	1 155
Personal and household services		2 229	376	82	2 401	532	122	2 732	1 083	267	2 230	1 090	272
Recreation and cultural services		1 592	8 136	2 265	1 579	9 980	2 781	1 646	6 851	1 898	1 331	5 697	1 575
Research and scientific institutes		384	517	146	376	687	189	432	780	214	324	580	158
Retail trade		22 563	32 930	9 048	20 666	37 493	10 303	16 533	32 823	8 987	13 102	18 735	5 053
Scientific, optical and similar equipment		484	1 136	318	546	1 712	476	601	1 559	430	435	707	191
Social and related community services		253	120	34	416	148	41	733	186	52	531	107	30
Specialised repair services		2 200	1 107	279	2 232	1 053	260	2 190	1 174	289	1 645	799	188
Textiles		532	552	149	571	737	200	708	807	217	538	538	142
Transport equipment		496	1 073	297	565	1 545	427	700	1 153	316	557	649	179
Transport, storage and communications		6 900	41 153	11 480	6 805	44 548	12 418	6 663	51 882	14 463	5 059	36 733	10 217
Vehicles, parts and accessories		3 448	23 484	6 556	3 639	24 937	6 964	4 076	25 545	7 118	3 159	6 578	1 799
Wholesale trade		7 660	23 625	6 572	7 196	19 009	5 292	6 637	21 349	5 932	5 257	11 619	3 189
Wood, wood products and furniture		1 018	936	252	1 009	911	244	1 171	1 301	349	910	827	214
Other ²		703	558	156	263	76	21	77	134	38	56	19	5
Total		176 212		148 474	173 063		154 284	166 572		162 213	131 884		79 485

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2011 – 2014

Tax year		2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
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)
Agencies and other services ¹		11 663	-9 914	0	11 850	-14 005	1	13 097	-16 774	0	9 505	-8 883	0
Agriculture, forestry and fishing		11 809	-30 012	1	11 567	-33 572	1	11 158	-34 516	-	8 295	-23 442	-
Bricks, ceramic, glass, cement and similar products		1 135	-6 023	0	1 107	-5 606	-	1 067	-4 621	-	728	-1 762	-
Catering and accommodation		10 472	-14 212	-	10 267	-14 524	-	9 979	-13 821	-	7 113	-9 330	-
Chemicals and chemical, rubber and plastic products		1 984	-10 718	-	1 871	-10 044	-	1 820	-10 793	-	1 321	-4 113	-
Clothing and footwear		1 499	-1 695	-	1 531	-1 898	0	1 632	-2 329	-	1 119	-1 440	-
Coal and petroleum products		434	-10 874	-	387	-8 248	-	383	-923	-	286	-418	-
Construction		17 652	-20 378	0	17 375	-24 061	0	17 017	-26 356	-	11 919	-16 073	-
Educational services		2 631	-1 669	-	2 635	-1 672	0	2 676	-1 865	-	1 756	-1 081	-
Electricity, gas and water		1 002	-18 901	-	1 102	-8 176	-	1 300	-13 947	-	881	-15 491	-
Financing, insurance, real estate and business services		85 718	-120 232	82	75 795	-116 715	9	61 632	-116 750	0	45 692	-68 802	4
Food, drink and tobacco		2 666	-12 255	-	2 846	-14 136	0	3 434	-15 162	-	2 375	-5 387	0
Leather, leather goods and fur (excl. footwear & clothing)		151	-367	-	160	-249	-	172	-296	-	136	-66	-
Long term insurance		78	-20 273	566	60	-23 342	689	28	-23 948	647	6	-1 972	104
Machinery and related items		4 094	-6 499	-	3 673	-6 261	-	3 382	-6 649	-	2 447	-3 841	1
Medical, dental and other health and veterinary services		2 097	-2 216	-	2 016	-2 850	-	2 232	-2 760	-	1 760	-1 687	-
Metal (including metal products)		3 058	-14 962	-	2 865	-14 008	4	2 928	-21 077	-	2 131	-7 827	-
Mining and quarrying		939	-28 518	-	871	-31 456	0	936	-35 500	-	572	-19 841	-
Other manufacturing industries		3 128	-14 839	-	3 050	-22 401	0	3 119	-21 212	1	2 258	-9 141	-
Paper, printing and publishing		2 574	-5 401	-	2 430	-4 535	-	2 432	-5 982	-	1 784	-4 068	-
Personal and household services		3 881	-1 049	-	3 895	-1 081	-	4 266	-1 369	0	3 105	-977	0
Recreation and cultural services		3 056	-5 883	0	2 958	-8 646	-	2 972	-9 210	-	2 046	-4 462	-
Research and scientific institutes		547	-1 337	-	509	-1 435	-	452	-1 399	-	332	-518	-
Retail trade		22 431	-17 000	0	19 064	-19 005	0	14 269	-17 562	-	10 196	-9 360	-
Scientific, optical and similar equipment		499	-788	-	530	-859	-	567	-1 053	-	412	-666	-
Social and related community services		396	-246	-	687	-421	-	1 058	-426	-	742	-221	-
Specialised repair services		2 767	-1 927	0	2 598	-3 115	-	2 622	-2 967	-	1 809	-801	-
Textiles		788	-4 534	-	796	-4 709	0	810	-4 582	-	548	-1 732	-
Transport equipment		760	-2 175	-	813	-1 955	-	781	-1 299	0	566	-636	0
Transport, storage and communications		8 297	-40 386	0	7 771	-52 069	0	7 337	-53 009	0	5 188	-27 946	0
Vehicles, parts and accessories		3 781	-11 288	-	3 598	-12 377	-	3 625	-14 122	2	2 654	-3 788	-
Wholesale trade		7 020	-14 355	1	6 402	-10 198	2	5 593	-10 029	0	4 016	-6 291	-
Wood, wood products and furniture		1 848	-3 758	-	1 785	-3 850	-	1 686	-3 622	0	1 182	-1 435	-
Other ²		2 997	-1 734	0	4 771	-2 243	1	7 394	-3 958	2	6 060	-2 502	0
Total		223 852		651	209 635		708	193 856		651	140 940		109

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2011 – 2014

Tax year	2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	31 569	-	19	24 603	-	8	18 451	-	2	11 281	-	1
Agriculture, forestry and fishing	5 596	-	2	4 409	-	2	2 641	-	0	1 705	-	-
Bricks, ceramic, glass, cement and similar products	741	-	-0	863	-	-	736	-	-	332	-	-
Catering and accommodation	8 718	-	0	7 908	-	0	5 739	-	-	2 986	-	-
Chemicals and chemical, rubber and plastic products	924	-	0	645	-	-	360	-	-	207	-	-
Clothing and footwear	1 225	-	-	1 159	-	-0	771	-	-	400	-	0
Coal and petroleum products	379	-	-	268	-	-	141	0	-	68	-	-
Construction	42 242	-	0	36 538	-	0	26 407	-	-	15 093	-	-
Educational services	2 181	-	-	1 741	-	-0	1 150	-	-	626	-	-
Electricity, gas and water	894	-	-	975	-	0	738	-	-	398	-	-
Financing, insurance, real estate and business services	67 034	-	2	45 107	-	0	18 406	-	0	11 811	-	0
Food, drink and tobacco	1 858	-	32	1 979	-	2	1 593	-	-	856	-	-0
Leather, leather goods and fur (excl. footwear & clothing)	102	-	-	104	-	-	73	-	-	47	-	-
Long term insurance	132	-	-	52	-	-	2	-	-	-	-	-
Machinery and related items	1 808	-	-	1 160	-	-	512	-	-	266	-	0
Medical, dental and other health and veterinary services	1 307	-	-	1 011	-	-	590	-	-	319	-	-
Metal (including metal products)	1 034	-	0	781	-	0	515	-	-	275	-	-
Mining and quarrying	1 075	-	-	725	-	0	429	-	-	239	-	-
Other manufacturing industries	2 003	-	0	2 018	-	0	1 615	-	-	1 003	-	1
Paper, printing and publishing	1 924	-	-	1 565	-	-	969	-	-	537	-	-
Personal and household services	3 259	-	0	2 922	-	-	2 377	-	-0	1 419	-	0
Recreation and cultural services	1 860	-	-0	1 629	-	-	1 049	-	-	576	-	-
Research and scientific institutes	820	-	-	581	-	-	173	-	-	103	-	-
Retail trade	30 846	-	1	17 718	-	0	3 908	-	0	1 980	-	-
Scientific, optical and similar equipment	328	-	-	254	-	-	161	-	-	86	-	-
Social and related community services	12 314	-	-	13 565	-	-	15 030	-	-	8 455	-	-
Specialised repair services	1 313	-	0	1 119	-	-	816	-	-	448	-	-
Textiles	366	-	-	370	-	0	313	-	-	202	-	-
Transport equipment	970	-	0	932	-	-	626	-	-0	342	-	0
Transport, storage and communications	10 270	-	0	6 549	-	-0	2 989	-	-0	1 535	-	-0
Vehicles, parts and accessories	1 468	-	1	1 183	-	1	666	-	0	378	-	-
Wholesale trade	7 570	-	1	5 020	-	1	2 380	-	0	1 433	-	-
Wood, wood products and furniture	668	-	-	526	-	-	321	-	-0	207	-	0
Other ²	67 672	0	10	127 082	-0	2	179 772	-	1	138 504	0	8
Total	312 470		68	313 061		17	292 419		4	204 117		10

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2011

Tax year		2011 [<i>100.5% assessed tax as % of provisional tax</i>]										
Sector		Primary sector		Secondary sector		Tertiary sector						
Taxable income group (Number of taxpayers)		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0		11 809	939	24 618	1 002	17 652	46 471	8 297	98 006	12 061	2 996	223 851
B: = 0		5 596	1 075	14 330	894	42 242	49 915	10 270	99 555	20 921	67 673	312 471
C: 1 to 100 000		1 872	149	7 987	328	6 995	20 696	3 321	36 474	4 822	555	83 199
D: 100 001 to 250 000		789	71	3 320	142	1 958	6 647	1 078	14 057	1 558	72	29 692
E: 250 001 to 500 000		688	51	2 693	104	1 383	4 821	814	9 769	1 160	23	21 506
F: 500 001 to 750 000		297	27	1 270	47	581	2 019	328	4 479	547	16	9 611
G: 750 001 to 1 000 000		239	14	872	23	380	1 320	222	2 754	378	9	6 211
H: 1 000 001 to 2 500 000		393	69	2 033	62	777	2 696	488	5 382	681	15	12 596
I: 2 500 001 to 5 000 000		178	18	1 070	28	366	1 326	255	2 270	232	7	5 750
J: 5 000 001 to 7 500 000		67	16	482	12	157	459	103	850	79	1	2 226
K: 7 500 001 to 10 000 000		38	9	287	7	81	236	58	470	40	1	1 227
L: 10 000 001 to 25 000 000		63	36	575	15	135	474	131	895	74	—	2 398
M: 25 000 001 to 50 000 000		14	15	218	7	47	140	47	301	26	1	816
N: 50 000 001 to 75 000 000		6	13	79	2	16	52	20	110	13	2	313
O: 75 000 001 to 100 000 000		3	3	47	2	6	14	5	65	6	—	151
P: 100 000 001 to 200 000 000		7	13	50	1	6	39	14	89	11	—	230
Q: 200 000 001 +		4	28	61	5	5	43	16	110	13	1	286
Total		22 063	2 546	59 992	2 681	72 787	137 368	25 467	275 636	42 622	71 372	712 534
Total < 0 taxable income		11 809	939	24 618	1 002	17 652	46 471	8 297	98 006	12 061	2 996	223 851
Total = 0 taxable income		5 596	1 075	14 330	894	42 242	49 915	10 270	99 555	20 921	67 673	312 471
Total > 0 taxable income		4 658	532	21 044	785	12 893	40 982	6 900	78 075	9 640	703	176 212
Total		22 063	2 546	59 992	2 681	72 787	137 368	25 467	275 636	42 622	71 372	712 534
Percentage												
Total < 0 taxable income		53.5%	36.9%	41.0%	37.4%	24.3%	33.8%	32.6%	35.6%	28.3%	4.2%	31.4%
Total = 0 taxable income		25.4%	42.2%	23.9%	33.3%	58.0%	36.3%	40.3%	36.1%	49.1%	94.8%	43.9%
Total > 0 taxable income		21.1%	20.9%	35.1%	29.3%	17.7%	29.8%	27.1%	28.3%	22.6%	1.0%	24.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2011 (continued)

Tax year		2011 [100.0% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector		Tertiary sector						
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0		5.3%	0.4%	11.0%	0.4%	7.9%	20.8%	3.7%	43.8%	5.4%	1.3%	100.0%
B: = 0		1.8%	0.3%	4.6%	0.3%	13.5%	16.0%	3.3%	31.9%	6.7%	21.7%	100.0%
C: 1 to 100 000		2.3%	0.2%	9.6%	0.4%	8.4%	24.9%	4.0%	43.8%	5.8%	0.7%	100.0%
D: 100 001 to 250 000		2.7%	0.2%	11.2%	0.5%	6.6%	22.4%	3.6%	47.3%	5.2%	0.2%	100.0%
E: 250 001 to 500 000		3.2%	0.2%	12.5%	0.5%	6.4%	22.4%	3.8%	45.4%	5.4%	0.1%	100.0%
F: 500 001 to 750 000		3.1%	0.3%	13.2%	0.5%	6.0%	21.0%	3.4%	46.6%	5.7%	0.2%	100.0%
G: 750 001 to 1 000 000		3.8%	0.2%	14.0%	0.4%	6.1%	21.3%	3.6%	44.3%	6.1%	0.1%	100.0%
H: 1 000 001 to 2 500 000		3.1%	0.5%	16.1%	0.5%	6.2%	21.4%	3.9%	42.7%	5.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000		3.1%	0.3%	18.6%	0.5%	6.4%	23.1%	4.4%	39.5%	4.0%	0.1%	100.0%
J: 5 000 001 to 7 500 000		3.0%	0.7%	21.7%	0.5%	7.1%	20.6%	4.6%	38.2%	3.5%	0.0%	100.0%
K: 7 500 001 to 10 000 000		3.1%	0.7%	23.4%	0.6%	6.6%	19.2%	4.7%	38.3%	3.3%	0.1%	100.0%
L: 10 000 001 to 25 000 000		2.6%	1.5%	24.0%	0.6%	5.6%	19.8%	5.5%	37.3%	3.1%	—	100.0%
M: 25 000 001 to 50 000 000		1.7%	1.8%	26.7%	0.9%	5.8%	17.2%	5.8%	36.9%	3.2%	0.1%	100.0%
N: 50 000 001 to 75 000 000		1.9%	4.2%	25.2%	0.6%	5.1%	16.6%	6.4%	35.1%	4.2%	0.6%	100.0%
O: 75 000 001 to 100 000 000		2.0%	2.0%	31.1%	1.3%	4.0%	9.3%	3.3%	43.0%	4.0%	—	100.0%
P: 100 000 001 to 200 000 000		3.0%	5.7%	21.7%	0.4%	2.6%	17.0%	6.1%	38.7%	4.8%	—	100.0%
Q: 200 000 001 +		1.4%	9.8%	21.3%	1.7%	1.7%	15.0%	5.6%	38.5%	4.5%	0.3%	100.0%
Total		3.1%	0.4%	8.4%	0.4%	10.2%	19.3%	3.6%	38.7%	6.0%	10.0%	100.0%
A: < 0		53.5%	36.9%	41.0%	37.4%	24.3%	33.8%	32.6%	35.6%	28.3%	4.2%	31.4%
B: = 0		25.4%	42.2%	23.9%	33.3%	58.0%	36.3%	40.3%	36.1%	49.1%	94.8%	43.9%
C: 1 to 100 000		8.5%	5.9%	13.3%	12.2%	9.6%	15.1%	13.0%	13.2%	11.3%	0.8%	11.7%
D: 100 001 to 250 000		3.6%	2.8%	5.5%	5.3%	2.7%	4.8%	4.2%	5.1%	3.7%	0.1%	4.2%
E: 250 001 to 500 000		3.1%	2.0%	4.5%	3.9%	1.9%	3.5%	3.2%	3.5%	2.7%	0.0%	3.0%
F: 500 001 to 750 000		1.3%	1.1%	2.1%	1.8%	0.8%	1.5%	1.3%	1.6%	1.3%	0.0%	1.3%
G: 750 001 to 1 000 000		1.1%	0.5%	1.5%	0.9%	0.5%	1.0%	0.9%	1.0%	0.9%	0.0%	0.9%
H: 1 000 001 to 2 500 000		1.8%	2.7%	3.4%	2.3%	1.1%	2.0%	1.9%	2.0%	1.6%	0.0%	1.8%
I: 2 500 001 to 5 000 000		0.8%	0.7%	1.8%	1.0%	0.5%	1.0%	1.0%	0.8%	0.5%	0.0%	0.8%
J: 5 000 001 to 7 500 000		0.3%	0.6%	0.8%	0.4%	0.2%	0.3%	0.4%	0.3%	0.2%	0.0%	0.3%
K: 7 500 001 to 10 000 000		0.2%	0.4%	0.5%	0.3%	0.1%	0.2%	0.2%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000		0.3%	1.4%	1.0%	0.6%	0.2%	0.3%	0.5%	0.3%	0.2%	—	0.3%
M: 25 000 001 to 50 000 000		0.1%	0.6%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000		0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000		0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.5%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Q: 200 000 001 +		0.0%	1.1%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2011

Tax year		2011/100.5% assessed tax as % of provisional tax									
Sector	Primary sector		Secondary sector		Tertiary sector						
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	1	—	0	—	0	1	0	649	0	0	651
B: = 0	2	—	32	—	0	3	0	21	0	10	68
C: 1 to 100 000	10	1	34	1	21	81	12	263	19	2	444
D: 100 001 to 250 000	23	3	94	4	49	196	28	550	44	3	993
E: 250 001 to 500 000	45	4	192	7	93	354	58	846	84	2	1 684
F: 500 001 to 750 000	46	5	197	7	88	315	50	726	82	3	1 519
G: 750 001 to 1 000 000	56	3	202	5	88	310	51	649	86	2	1 452
H: 1 000 001 to 2 500 000	170	31	908	26	343	1 193	216	2 355	286	6	5 533
I: 2 500 001 to 5 000 000	173	17	1 070	29	367	1 315	251	2 250	228	7	5 706
J: 5 000 001 to 7 500 000	116	26	838	20	275	784	184	1 483	133	2	3 860
K: 7 500 001 to 10 000 000	93	22	698	17	199	576	144	1 150	96	3	2 998
L: 10 000 001 to 25 000 000	283	160	2 498	66	593	2 033	591	3 857	310	—	10 391
M: 25 000 001 to 50 000 000	129	153	2 181	73	442	1 335	458	2 954	231	8	7 963
N: 50 000 001 to 75 000 000	131	228	1 385	32	268	877	339	1 934	225	33	5 452
O: 75 000 001 to 100 000 000	76	101	1 143	48	137	334	116	1 621	139	—	3 716
P: 100 000 001 to 200 000 000	305	525	1 950	51	236	1 585	523	3 553	404	—	9 133
Q: 200 000 001 +	364	17 956	14 930	909	523	12 000	8 459	29 319	3 080	87	87 628
Total	2 023	19 234	28 353	1 295	3 724	23 292	11 480	54 179	5 447	167	149 192

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2011 (continued)

Tax year		2011 [100.5% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000		2.2%	0.2%	7.6%	0.3%	4.8%	18.2%	2.7%	59.2%	4.4%	0.5%	100.0%
D: 100 001 to 250 000		2.3%	0.3%	9.5%	0.4%	4.9%	19.7%	2.8%	55.4%	4.4%	0.3%	100.0%
E: 250 001 to 500 000		2.7%	0.2%	11.4%	0.4%	5.5%	21.0%	3.4%	50.2%	5.0%	0.1%	100.0%
F: 500 001 to 750 000		3.0%	0.3%	13.0%	0.5%	5.8%	20.8%	3.3%	47.8%	5.4%	0.2%	100.0%
G: 750 001 to 1 000 000		3.8%	0.2%	13.9%	0.3%	6.1%	21.4%	3.5%	44.7%	5.9%	0.1%	100.0%
H: 1 000 001 to 2 500 000		3.1%	0.6%	16.4%	0.5%	6.2%	21.6%	3.9%	42.6%	5.2%	0.1%	100.0%
I: 2 500 001 to 5 000 000		3.0%	0.3%	18.8%	0.5%	6.4%	23.0%	4.4%	39.4%	4.0%	0.1%	100.0%
J: 5 000 001 to 7 500 000		3.0%	0.7%	21.7%	0.5%	7.1%	20.3%	4.8%	38.4%	3.4%	0.0%	100.0%
K: 7 500 001 to 10 000 000		3.1%	0.7%	23.3%	0.6%	6.6%	19.2%	4.8%	38.4%	3.2%	0.1%	100.0%
L: 10 000 001 to 25 000 000		2.7%	1.5%	24.0%	0.6%	5.7%	19.6%	5.7%	37.1%	3.0%	—	100.0%
M: 25 000 001 to 50 000 000		1.6%	1.9%	27.4%	0.9%	5.6%	16.8%	5.7%	37.1%	2.9%	0.1%	100.0%
N: 50 000 001 to 75 000 000		2.4%	4.2%	25.4%	0.6%	4.9%	16.1%	6.2%	35.5%	4.1%	0.6%	100.0%
O: 75 000 001 to 100 000 000		2.1%	2.7%	30.8%	1.3%	3.7%	9.0%	3.1%	43.6%	3.7%	—	100.0%
P: 100 000 001 to 200 000 000		3.3%	5.7%	21.4%	0.6%	2.6%	17.4%	5.7%	38.9%	4.4%	—	100.0%
Q: 200 000 001 +		0.4%	20.5%	17.0%	1.0%	0.6%	13.7%	9.7%	33.5%	3.5%	0.1%	100.0%
Total		1.4%	12.9%	19.0%	0.9%	2.5%	15.6%	7.7%	36.3%	3.7%	0.1%	100.0%
C: 1 to 100 000		0.5%	0.0%	0.1%	0.1%	0.6%	0.3%	0.1%	0.5%	0.4%	1.3%	0.3%
D: 100 001 to 250 000		1.1%	0.0%	0.3%	0.3%	1.3%	0.8%	0.2%	1.0%	0.8%	1.9%	0.7%
E: 250 001 to 500 000		2.2%	0.0%	0.7%	0.5%	2.5%	1.5%	0.5%	1.6%	1.5%	1.2%	1.1%
F: 500 001 to 750 000		2.3%	0.0%	0.7%	0.5%	2.4%	1.4%	0.4%	1.3%	1.5%	1.7%	1.0%
G: 750 001 to 1 000 000		2.8%	0.0%	0.7%	0.4%	2.4%	1.3%	0.4%	1.2%	1.6%	1.2%	1.0%
H: 1 000 001 to 2 500 000		8.4%	0.2%	3.2%	2.0%	9.2%	5.1%	1.9%	4.3%	5.2%	3.7%	3.7%
I: 2 500 001 to 5 000 000		8.5%	0.1%	3.8%	2.2%	9.9%	5.6%	2.2%	4.2%	4.2%	4.1%	3.8%
J: 5 000 001 to 7 500 000		5.7%	0.1%	3.0%	1.5%	7.4%	3.4%	1.6%	2.7%	2.4%	1.0%	2.6%
K: 7 500 001 to 10 000 000		4.6%	0.1%	2.5%	1.3%	5.4%	2.5%	1.3%	2.1%	1.8%	1.5%	2.0%
L: 10 000 001 to 25 000 000		14.0%	0.8%	8.8%	5.1%	15.9%	8.7%	5.1%	7.1%	5.7%	—	7.0%
M: 25 000 001 to 50 000 000		6.4%	0.8%	7.7%	5.6%	11.9%	5.7%	4.0%	5.5%	4.2%	4.5%	5.3%
N: 50 000 001 to 75 000 000		6.5%	1.2%	4.9%	2.5%	7.2%	3.8%	3.0%	3.6%	4.1%	19.7%	3.7%
O: 75 000 001 to 100 000 000		3.8%	0.5%	4.0%	3.7%	3.7%	1.4%	1.0%	3.0%	2.5%	—	2.5%
P: 100 000 001 to 200 000 000		15.1%	2.7%	6.9%	4.0%	6.3%	6.8%	4.6%	6.6%	7.4%	—	6.1%
Q: 200 000 001 +		18.0%	93.4%	52.7%	70.2%	14.1%	51.5%	73.7%	54.1%	56.6%	51.8%	58.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2012

Tax year		2012 [99.5% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, real-estate & business services	Community, social and personal services		
A: < 0	11 567	871	23 844	1 102	17 375	41 929	7 771	88 214	12 191	4 771	209 635
B: = 0	4 409	725	12 624	975	36 538	32 948	6 549	70 343	20 868	127 082	313 061
C: 1 to 100 000	1 744	123	8 215	379	7 103	19 159	3 010	33 554	5 055	192	78 534
D: 100 001 to 250 000	817	73	3 327	133	2 048	6 464	1 169	13 565	1 623	27	29 246
E: 250 001 to 500 000	736	64	2 755	104	1 472	4 737	783	9 918	1 233	15	21 817
F: 500 001 to 750 000	339	27	1 296	48	606	2 037	363	4 505	623	12	9 856
G: 750 001 to 1 000 000	225	19	869	39	398	1 344	251	2 813	359	4	6 321
H: 1 000 001 to 2 500 000	435	37	2 122	73	795	2 703	531	5 616	718	8	13 038
I: 2 500 001 to 5 000 000	233	31	1 229	36	351	1 318	270	2 386	270	1	6 125
J: 5 000 001 to 7 500 000	63	12	532	17	144	437	103	927	106	2	2 343
K: 7 500 001 to 10 000 000	52	13	315	3	68	260	65	469	45	—	1 290
L: 10 000 001 to 25 000 000	74	34	598	13	126	505	133	944	97	2	2 526
M: 25 000 001 to 50 000 000	22	15	235	9	36	156	60	332	30	—	895
N: 50 000 001 to 75 000 000	7	7	89	2	14	46	24	121	18	—	328
O: 75 000 001 to 100 000 000	4	4	40	3	9	24	9	61	11	—	165
P: 100 000 001 to 200 000 000	6	22	57	3	9	34	15	103	17	—	266
Q: 200 000 001 +	6	33	67	4	4	54	19	112	14	—	313
Total	20 739	2 110	58 214	2 943	67 096	114 155	21 125	233 983	43 278	132 116	695 759
Total < 0 taxable income	11 567	871	23 844	1 102	17 375	41 929	7 771	88 214	12 191	4 771	209 635
Total = 0 taxable income	4 409	725	12 624	975	36 538	32 948	6 549	70 343	20 868	127 082	313 061
Total > 0 taxable income	4 763	514	21 746	866	13 183	39 278	6 805	75 426	10 219	263	173 063
Total	20 739	2 110	58 214	2 943	67 096	114 155	21 125	233 983	43 278	132 116	695 759
Percentage											
Total < 0 taxable income	55.8%	41.3%	41.0%	37.4%	25.9%	36.7%	36.8%	37.7%	28.2%	3.6%	30.1%
Total = 0 taxable income	21.3%	34.4%	21.7%	33.1%	54.5%	28.9%	31.0%	30.1%	48.2%	96.2%	45.0%
Total > 0 taxable income	23.0%	24.4%	37.4%	29.4%	19.6%	34.4%	32.2%	32.2%	23.6%	0.2%	24.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2012 (continued)

Tax year		2012 [99.5% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0		5.5%	0.4%	11.4%	0.5%	8.3%	20.0%	3.7%	42.1%	5.8%	2.3%	100.0%
B: = 0		1.4%	0.2%	4.0%	0.3%	11.7%	10.5%	2.1%	22.5%	6.7%	40.6%	100.0%
C: 1 to 100 000		2.2%	0.2%	10.5%	0.5%	9.0%	24.4%	3.8%	42.7%	6.4%	0.2%	100.0%
D: 100 001 to 250 000		2.8%	0.2%	11.4%	0.5%	7.0%	22.1%	4.0%	46.4%	5.5%	0.1%	100.0%
E: 250 001 to 500 000		3.4%	0.3%	12.6%	0.5%	6.7%	21.7%	3.6%	45.5%	5.7%	0.1%	100.0%
F: 500 001 to 750 000		3.4%	0.3%	13.1%	0.5%	6.1%	20.7%	3.7%	45.7%	6.3%	0.1%	100.0%
G: 750 001 to 1 000 000		3.6%	0.3%	13.7%	0.6%	6.3%	21.3%	4.0%	44.5%	5.7%	0.1%	100.0%
H: 1 000 001 to 2 500 000		3.3%	0.3%	16.3%	0.6%	6.1%	20.7%	4.1%	43.1%	5.5%	0.1%	100.0%
I: 2 500 001 to 5 000 000		3.8%	0.5%	20.1%	0.6%	5.7%	21.5%	4.4%	39.0%	4.4%	0.0%	100.0%
J: 5 000 001 to 7 500 000		2.7%	0.5%	22.7%	0.7%	6.1%	18.7%	4.4%	39.6%	4.5%	0.1%	100.0%
K: 7 500 001 to 10 000 000		4.0%	1.0%	24.4%	0.2%	5.3%	20.2%	5.0%	36.4%	3.5%	—	100.0%
L: 10 000 001 to 25 000 000		2.9%	1.3%	23.7%	0.5%	5.0%	20.0%	5.3%	37.4%	3.8%	0.1%	100.0%
M: 25 000 001 to 50 000 000		2.5%	1.7%	26.3%	1.0%	4.0%	17.4%	6.7%	37.1%	3.4%	—	100.0%
N: 50 000 001 to 75 000 000		2.1%	2.1%	27.1%	0.6%	4.3%	14.0%	7.3%	36.9%	5.5%	—	100.0%
O: 75 000 001 to 100 000 000		2.4%	2.4%	24.2%	1.8%	5.5%	14.5%	5.5%	37.0%	6.7%	—	100.0%
P: 100 000 001 to 200 000 000		2.3%	8.3%	21.4%	1.1%	3.4%	12.8%	5.6%	38.7%	6.4%	—	100.0%
Q: 200 000 001 +		1.9%	10.5%	21.4%	1.3%	1.3%	17.3%	6.1%	35.8%	4.5%	—	100.0%
Total		3.0%	0.3%	8.4%	0.4%	9.6%	16.4%	3.0%	33.6%	6.2%	19.0%	100.0%
A: < 0		55.8%	41.3%	41.0%	37.4%	25.9%	36.7%	36.8%	37.7%	28.2%	3.6%	30.1%
B: = 0		21.3%	34.4%	21.7%	33.1%	54.5%	28.9%	31.0%	30.1%	48.2%	96.2%	45.0%
C: 1 to 100 000		8.4%	5.8%	14.1%	12.9%	10.6%	16.8%	14.2%	14.3%	11.7%	0.1%	11.3%
D: 100 001 to 250 000		3.9%	3.5%	5.7%	4.5%	3.1%	5.7%	5.5%	5.8%	3.8%	0.0%	4.2%
E: 250 001 to 500 000		3.5%	3.0%	4.7%	3.5%	2.2%	4.1%	3.7%	4.2%	2.8%	0.0%	3.1%
F: 500 001 to 750 000		1.6%	1.3%	2.2%	1.6%	0.9%	1.8%	1.7%	1.9%	1.4%	0.0%	1.4%
G: 750 001 to 1 000 000		1.1%	0.9%	1.5%	1.3%	0.6%	1.2%	1.2%	1.2%	0.8%	0.0%	0.9%
H: 1 000 001 to 2 500 000		2.1%	1.8%	3.6%	2.5%	1.2%	2.4%	2.5%	2.4%	1.7%	0.0%	1.9%
I: 2 500 001 to 5 000 000		1.1%	1.5%	2.1%	1.2%	0.5%	1.2%	1.3%	1.0%	0.6%	0.0%	0.9%
J: 5 000 001 to 7 500 000		0.3%	0.6%	0.9%	0.6%	0.2%	0.4%	0.5%	0.4%	0.2%	0.0%	0.3%
K: 7 500 001 to 10 000 000		0.3%	0.6%	0.5%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	—	0.2%
L: 10 000 001 to 25 000 000		0.4%	1.6%	1.0%	0.4%	0.2%	0.4%	0.6%	0.4%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000		0.1%	0.7%	0.4%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	—	0.1%
N: 50 000 001 to 75 000 000		0.0%	0.3%	0.2%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	—	0.0%
O: 75 000 001 to 100 000 000		0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000		0.0%	1.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Q: 200 000 001 +		0.0%	1.6%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2012

Tax year	2012 [99.5% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	1	0	4	—	0	2	0	700	0	1
B: = 0	2	0	2	0	0	2	-0	9	-0	2
C: 1 to 100 000	10	1	34	1	22	75	11	243	19	1
D: 100 001 to 250 000	23	3	95	4	50	188	31	524	45	1
E: 250 001 to 500 000	48	5	196	6	101	343	54	851	87	2
F: 500 001 to 750 000	52	4	200	7	92	317	54	731	93	2
G: 750 001 to 1 000 000	52	4	201	9	93	315	56	659	80	1
H: 1 000 001 to 2 500 000	193	16	955	31	348	1 187	231	2 449	308	3
I: 2 500 001 to 5 000 000	230	30	1 235	36	343	1 311	272	2 351	261	1
J: 5 000 001 to 7 500 000	110	21	912	30	257	750	181	1 600	179	3
K: 7 500 001 to 10 000 000	125	31	769	7	164	638	161	1 145	109	—
L: 10 000 001 to 25 000 000	323	146	2 676	57	545	2 154	573	4 160	420	8
M: 25 000 001 to 50 000 000	207	130	2 292	87	353	1 509	600	3 192	275	—
N: 50 000 001 to 75 000 000	125	123	1 539	35	229	785	433	2 168	293	—
O: 75 000 001 to 100 000 000	95	95	941	73	219	592	219	1 510	272	—
P: 100 000 001 to 200 000 000	215	805	2 214	105	365	1 274	579	4 060	704	—
Q: 200 000 001 +	527	13 081	18 742	876	402	12 219	8 964	31 236	3 383	—
Total	2 338	14 497	33 005	1 366	3 586	23 660	12 418	57 587	6 528	24

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2012 (continued)

Tax year		2012 [99.5% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector						
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	2.3%	0.2%	8.1%	0.4%	5.3%	18.0%	2.6%	58.4%	4.6%	0.2%	100.0%
D: 100 001 to 250 000	2.4%	0.3%	9.8%	0.4%	5.2%	19.5%	3.2%	54.4%	4.7%	0.1%	100.0%
E: 250 001 to 500 000	2.8%	0.3%	11.6%	0.4%	6.0%	20.3%	3.2%	50.3%	5.1%	0.1%	100.0%
F: 500 001 to 750 000	3.4%	0.3%	12.9%	0.5%	6.0%	20.4%	3.5%	47.1%	6.0%	0.1%	100.0%
G: 750 001 to 1 000 000	3.5%	0.3%	13.6%	0.6%	6.3%	21.4%	3.8%	44.8%	5.5%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.4%	0.3%	16.7%	0.5%	6.1%	20.7%	4.0%	42.8%	5.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.8%	0.5%	20.3%	0.6%	5.6%	21.6%	4.5%	38.7%	4.3%	0.0%	100.0%
J: 5 000 001 to 7 500 000	2.7%	0.5%	22.6%	0.8%	6.4%	18.6%	4.5%	39.6%	4.4%	0.1%	100.0%
K: 7 500 001 to 10 000 000	4.0%	1.0%	24.4%	0.2%	5.2%	20.3%	5.1%	36.4%	3.5%	–	100.0%
L: 10 000 001 to 25 000 000	2.9%	1.3%	24.2%	0.5%	4.9%	19.5%	5.2%	37.6%	3.8%	0.1%	100.0%
M: 25 000 001 to 50 000 000	2.4%	1.5%	26.5%	1.0%	4.1%	17.5%	6.9%	36.9%	3.2%	–	100.0%
N: 50 000 001 to 75 000 000	2.2%	2.2%	26.9%	0.6%	4.0%	13.7%	7.6%	37.8%	5.1%	–	100.0%
O: 75 000 001 to 100 000 000	2.4%	2.4%	23.4%	1.8%	5.4%	14.7%	5.5%	37.6%	6.8%	–	100.0%
P: 100 000 001 to 200 000 000	2.1%	7.8%	21.5%	1.0%	3.5%	12.3%	5.6%	39.3%	6.8%	–	100.0%
Q: 200 000 001 +	0.6%	14.6%	21.0%	1.0%	0.4%	13.7%	10.0%	34.9%	3.8%	–	100.0%
Total	1.5%	9.4%	21.3%	0.9%	2.3%	15.3%	8.0%	37.2%	4.2%	0.0%	100.0%
C: 1 to 100 000	0.4%	0.0%	0.1%	0.1%	0.6%	0.3%	0.1%	0.4%	0.3%	3.6%	0.3%
D: 100 001 to 250 000	1.0%	0.0%	0.3%	0.3%	1.4%	0.8%	0.2%	0.9%	0.7%	4.5%	0.6%
E: 250 001 to 500 000	2.0%	0.0%	0.6%	0.5%	2.8%	1.4%	0.4%	1.5%	1.3%	6.7%	1.1%
F: 500 001 to 750 000	2.2%	0.0%	0.6%	0.5%	2.6%	1.3%	0.4%	1.3%	1.4%	8.5%	1.0%
G: 750 001 to 1 000 000	2.2%	0.0%	0.6%	0.6%	2.6%	1.3%	0.5%	1.1%	1.2%	3.2%	0.9%
H: 1 000 001 to 2 500 000	8.3%	0.1%	2.9%	2.3%	9.7%	5.0%	1.9%	4.3%	4.7%	12.3%	3.7%
I: 2 500 001 to 5 000 000	9.8%	0.2%	3.7%	2.7%	9.6%	5.5%	2.2%	4.1%	4.0%	3.0%	3.9%
J: 5 000 001 to 7 500 000	4.7%	0.1%	2.8%	2.2%	7.2%	3.2%	1.5%	2.8%	2.7%	13.4%	2.6%
K: 7 500 001 to 10 000 000	5.4%	0.2%	2.3%	0.5%	4.6%	2.7%	1.3%	2.0%	1.7%	–	2.0%
L: 10 000 001 to 25 000 000	13.8%	1.0%	8.1%	4.2%	15.2%	9.1%	4.6%	7.2%	6.4%	32.4%	7.1%
M: 25 000 001 to 50 000 000	8.9%	0.9%	6.9%	6.4%	9.8%	6.4%	4.8%	5.5%	4.2%	–	5.6%
N: 50 000 001 to 75 000 000	5.3%	0.9%	4.7%	2.6%	6.4%	3.3%	3.5%	3.8%	4.5%	–	3.7%
O: 75 000 001 to 100 000 000	4.1%	0.7%	2.9%	5.3%	6.1%	2.5%	1.8%	2.6%	4.2%	–	2.6%
P: 100 000 001 to 200 000 000	9.2%	5.6%	6.7%	7.7%	10.2%	5.4%	4.7%	7.0%	10.8%	–	6.7%
Q: 200 000 001 +	22.6%	90.2%	56.8%	64.1%	11.2%	51.6%	72.2%	54.2%	51.8%	–	57.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2013

Tax year		2013 [93.3% assessed tax as % of provisional tax]									
Sector	Primary sector	Secondary sector		Tertiary sector							
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	11 158	936	24 213	1 300	17 017	36 088	7 337	75 209	13 204	7 394	193 856
B: = 0	2 641	429	8 706	738	26 407	13 509	2 989	37 032	20 196	179 772	292 419
C: 1 to 100 000	1 637	156	8 555	425	7 070	16 101	2 714	29 785	5 356	38	71 837
D: 100 001 to 250 000	782	82	3 559	184	2 187	5 952	1 167	12 466	1 835	7	28 221
E: 250 001 to 500 000	838	69	3 077	134	1 642	4 604	805	9 303	1 448	7	21 927
F: 500 001 to 750 000	380	40	1 506	54	675	1 975	354	4 327	690	9	10 010
G: 750 001 to 1 000 000	276	31	1 040	43	441	1 280	275	2 710	441	5	6 542
H: 1 000 001 to 2 500 000	520	73	2 409	89	892	2 746	541	5 206	881	5	13 362
I: 2 500 001 to 5 000 000	270	52	1 305	38	451	1 319	308	2 227	325	1	6 296
J: 5 000 001 to 7 500 000	88	23	509	19	143	488	129	850	110	1	2 360
K: 7 500 001 to 10 000 000	53	16	324	10	78	246	84	467	59	1	1 338
L: 10 000 001 to 25 000 000	73	34	723	16	161	456	155	890	116	1	2 625
M: 25 000 001 to 50 000 000	30	19	260	5	47	163	55	343	37	2	961
N: 50 000 001 to 75 000 000	11	6	85	2	17	40	22	115	14	—	312
O: 75 000 001 to 100 000 000	5	6	51	2	5	31	15	70	12	—	197
P: 100 000 001 to 200 000 000	5	16	63	1	11	42	17	102	19	—	276
Q: 200 000 001 +	6	32	66	6	4	48	22	112	12	—	308
Total	18 773	2 020	56 451	3 066	57 248	85 088	16 989	181 214	44 755	187 243	652 847
Total < 0 taxable income	11 158	936	24 213	1 300	17 017	36 088	7 337	75 209	13 204	7 394	193 856
Total = 0 taxable income	2 641	429	8 706	738	26 407	13 509	2 989	37 032	20 196	179 772	292 419
Total > 0 taxable income	4 974	655	23 532	1 028	13 824	35 491	6 663	68 973	11 355	77	166 572
Total	18 773	2 020	56 451	3 066	57 248	85 088	16 989	181 214	44 755	187 243	652 847
Percentage											
Total < 0 taxable income	59.4%	46.3%	42.9%	42.4%	29.7%	42.4%	43.2%	41.5%	29.5%	3.9%	29.7%
Total = 0 taxable income	14.1%	21.2%	15.4%	24.1%	46.1%	15.9%	17.6%	20.4%	45.1%	96.0%	44.8%
Total > 0 taxable income	26.5%	32.4%	41.7%	33.5%	24.1%	41.7%	39.2%	38.1%	25.4%	0.0%	25.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2013 (continued)

Tax year		2013 [93.3% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector		Tertiary sector						
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0		5.8%	0.5%	12.5%	0.7%	8.8%	18.6%	3.8%	38.8%	6.8%	3.8%	100.0%
B: = 0		0.9%	0.1%	3.0%	0.3%	9.0%	4.6%	1.0%	12.7%	6.9%	61.5%	100.0%
C: 1 to 100 000		2.3%	0.2%	11.9%	0.6%	9.8%	22.4%	3.8%	41.5%	7.5%	0.1%	100.0%
D: 100 001 to 250 000		2.8%	0.3%	12.6%	0.7%	7.7%	21.1%	4.1%	44.2%	6.5%	0.0%	100.0%
E: 250 001 to 500 000		3.8%	0.3%	14.0%	0.6%	7.5%	21.0%	3.7%	42.4%	6.6%	0.0%	100.0%
F: 500 001 to 750 000		3.8%	0.4%	15.0%	0.5%	6.7%	19.7%	3.5%	43.2%	6.9%	0.1%	100.0%
G: 750 001 to 1 000 000		4.2%	0.5%	15.9%	0.7%	6.7%	19.6%	4.2%	41.4%	6.7%	0.1%	100.0%
H: 1 000 001 to 2 500 000		3.9%	0.8%	18.0%	0.7%	6.7%	20.6%	4.0%	39.0%	6.6%	0.0%	100.0%
I: 2 500 001 to 5 000 000		4.3%	0.5%	20.7%	0.6%	7.2%	20.9%	4.9%	35.4%	5.2%	0.0%	100.0%
J: 5 000 001 to 7 500 000		3.7%	1.0%	21.6%	0.8%	6.1%	20.7%	5.5%	36.0%	4.7%	0.0%	100.0%
K: 7 500 001 to 10 000 000		4.0%	1.2%	24.2%	0.7%	5.8%	18.4%	6.3%	34.9%	4.4%	0.1%	100.0%
L: 10 000 001 to 25 000 000		2.8%	1.3%	27.5%	0.6%	6.1%	17.4%	5.9%	33.9%	4.4%	0.0%	100.0%
M: 25 000 001 to 50 000 000		3.1%	2.0%	27.1%	0.5%	4.9%	17.0%	5.7%	35.7%	3.9%	0.2%	100.0%
N: 50 000 001 to 75 000 000		3.5%	1.9%	27.2%	0.6%	5.4%	12.8%	7.1%	36.9%	4.5%	–	100.0%
O: 75 000 001 to 100 000 000		2.5%	3.0%	25.9%	1.0%	2.5%	15.7%	7.6%	35.5%	6.1%	–	100.0%
P: 100 000 001 to 200 000 000		1.8%	5.8%	22.8%	0.4%	4.0%	15.2%	6.2%	37.0%	6.9%	–	100.0%
Q: 200 000 001 +		1.9%	10.4%	21.4%	1.9%	1.3%	15.6%	7.1%	36.4%	3.9%	–	100.0%
Total		2.9%	0.3%	8.6%	0.5%	8.8%	13.0%	2.6%	27.8%	6.9%	28.7%	100.0%
A: < 0		59.4%	46.3%	42.9%	42.4%	29.7%	42.4%	43.2%	41.5%	29.5%	3.9%	29.7%
B: = 0		14.1%	21.2%	15.4%	24.1%	46.1%	15.9%	17.6%	20.4%	45.1%	96.0%	44.8%
C: 1 to 100 000		8.7%	7.7%	15.2%	13.9%	12.3%	18.9%	16.0%	16.4%	12.0%	0.0%	11.0%
D: 100 001 to 250 000		4.2%	4.1%	6.3%	6.0%	3.8%	7.0%	6.9%	6.9%	4.1%	0.0%	4.3%
E: 250 001 to 500 000		4.5%	3.4%	5.5%	4.4%	2.9%	5.4%	4.7%	5.1%	3.2%	0.0%	3.4%
F: 500 001 to 750 000		2.0%	2.0%	2.7%	1.8%	1.2%	2.3%	2.1%	2.4%	1.5%	0.0%	1.5%
G: 750 001 to 1 000 000		1.5%	1.5%	1.8%	1.4%	0.8%	1.5%	1.6%	1.5%	1.0%	0.0%	1.0%
H: 1 000 001 to 2 500 000		2.8%	3.6%	4.3%	2.9%	1.6%	3.2%	3.2%	2.9%	2.0%	0.0%	2.0%
I: 2 500 001 to 5 000 000		1.4%	2.6%	2.3%	1.2%	0.8%	1.6%	1.8%	1.2%	0.7%	0.0%	1.0%
J: 5 000 001 to 7 500 000		0.5%	1.1%	0.9%	0.6%	0.2%	0.6%	0.8%	0.5%	0.2%	0.0%	0.4%
K: 7 500 001 to 10 000 000		0.3%	0.8%	0.6%	0.3%	0.1%	0.3%	0.5%	0.3%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000		0.4%	1.7%	1.3%	0.5%	0.3%	0.5%	0.9%	0.5%	0.3%	0.0%	0.4%
M: 25 000 001 to 50 000 000		0.2%	0.9%	0.5%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000		0.1%	0.3%	0.2%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	–	0.0%
O: 75 000 001 to 100 000 000		0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	–	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.8%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	–	0.0%
Q: 200 000 001 +		0.0%	1.6%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2013

Tax year		2013 [93.3% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector		Tertiary sector					Other	Total tax assessed	
	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
Taxable income group (R million)												
A: < 0	-	-	1	-	-	2	0	0	647	0	2	651
B: = 0	0	-	0	-	-	0	-0	-0	2	-0	1	4
C: 1 to 100 000	9	1	35	2	22	62	10	10	222	24	0	387
D: 100 001 to 250 000	22	3	93	4	51	162	28	28	480	47	0	891
E: 250 001 to 500 000	48	5	200	8	95	307	49	49	776	92	1	1 581
F: 500 001 to 750 000	53	6	219	8	96	296	52	52	685	96	1	1 513
G: 750 001 to 1 000 000	62	6	235	10	99	295	63	63	628	95	1	1 494
H: 1 000 001 to 2 500 000	230	32	1 071	38	400	1 212	241	241	2 285	372	2	5 884
I: 2 500 001 to 5 000 000	267	53	1 292	36	458	1 306	309	309	2 202	314	1	6 238
J: 5 000 001 to 7 500 000	150	38	875	33	254	830	222	222	1 452	191	2	4 047
K: 7 500 001 to 10 000 000	127	40	798	25	193	597	206	206	1 140	143	2	3 271
L: 10 000 001 to 25 000 000	321	164	3 134	78	722	1 938	663	663	3 884	498	6	11 407
M: 25 000 001 to 50 000 000	303	179	2 562	46	474	1 548	541	541	3 365	362	20	9 400
N: 50 000 001 to 75 000 000	191	109	1 463	36	294	678	369	369	1 964	245	-	5 349
O: 75 000 001 to 100 000 000	122	140	1 219	44	119	770	368	368	1 737	289	-	4 809
P: 100 000 001 to 200 000 000	179	611	2 454	55	458	1 710	656	656	4 070	752	-	10 945
Q: 200 000 001 +	698	14 439	20 950	1 402	497	11 936	10 685	10 685	32 056	2 333	-	94 997
Total	2 762	15 827	36 602	1 823	4 232	23 648	14 463	14 463	57 596	5 854	41	162 868

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2013 (continued)

Tax year		2013 [93.3% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector		Tertiary sector						
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000		2.3%	0.3%	9.0%	0.4%	5.7%	16.0%	2.7%	57.4%	6.2%	0.0%	100.0%
D: 100 001 to 250 000		2.5%	0.3%	10.5%	0.5%	5.7%	18.2%	3.2%	53.8%	5.3%	0.0%	100.0%
E: 250 001 to 500 000		3.0%	0.3%	12.7%	0.5%	6.0%	19.4%	3.1%	49.1%	5.8%	0.0%	100.0%
F: 500 001 to 750 000		3.5%	0.4%	14.5%	0.5%	6.3%	19.6%	3.5%	45.3%	6.4%	0.1%	100.0%
G: 750 001 to 1 000 000		4.2%	0.4%	15.7%	0.6%	6.6%	19.7%	4.2%	42.0%	6.4%	0.1%	100.0%
H: 1 000 001 to 2 500 000		3.9%	0.5%	18.2%	0.6%	6.8%	20.6%	4.1%	38.8%	6.3%	0.0%	100.0%
I: 2 500 001 to 5 000 000		4.3%	0.8%	20.7%	0.6%	7.3%	20.9%	5.0%	35.3%	5.0%	0.0%	100.0%
J: 5 000 001 to 7 500 000		3.7%	0.9%	21.6%	0.8%	6.3%	20.5%	5.5%	35.9%	4.7%	0.0%	100.0%
K: 7 500 001 to 10 000 000		3.9%	1.2%	24.4%	0.8%	5.9%	18.2%	6.3%	34.9%	4.4%	0.1%	100.0%
L: 10 000 001 to 25 000 000		2.8%	1.4%	27.5%	0.7%	6.3%	17.0%	5.8%	34.0%	4.4%	0.1%	100.0%
M: 25 000 001 to 50 000 000		3.2%	1.9%	27.3%	0.5%	5.0%	16.5%	5.8%	35.8%	3.8%	0.2%	100.0%
N: 50 000 001 to 75 000 000		3.6%	2.0%	27.4%	0.7%	5.5%	12.7%	6.9%	36.7%	4.6%	—	100.0%
O: 75 000 001 to 100 000 000		2.5%	2.9%	25.4%	0.9%	2.5%	16.0%	7.7%	36.1%	6.0%	—	100.0%
P: 100 000 001 to 200 000 000		1.6%	5.6%	22.4%	0.5%	4.2%	15.6%	6.0%	37.2%	6.9%	—	100.0%
Q: 200 000 001 +		0.7%	15.2%	22.1%	1.5%	0.5%	12.6%	11.2%	33.7%	2.5%	—	100.0%
Total		1.7%	9.7%	22.5%	1.1%	2.6%	14.5%	8.9%	35.4%	3.6%	0.0%	100.0%
C: 1 to 100 000		0.3%	0.0%	0.1%	0.1%	0.5%	0.3%	0.1%	0.4%	0.4%	0.3%	0.2%
D: 100 001 to 250 000		0.8%	0.0%	0.3%	0.2%	1.2%	0.7%	0.2%	0.8%	0.8%	0.7%	0.5%
E: 250 001 to 500 000		1.7%	0.0%	0.5%	0.4%	2.2%	1.3%	0.3%	1.3%	1.6%	1.6%	1.0%
F: 500 001 to 750 000		1.9%	0.0%	0.6%	0.4%	2.3%	1.3%	0.4%	1.2%	1.6%	3.2%	0.9%
G: 750 001 to 1 000 000		2.2%	0.0%	0.6%	0.5%	2.3%	1.2%	0.4%	1.1%	1.6%	2.7%	0.9%
H: 1 000 001 to 2 500 000		8.3%	0.2%	2.9%	2.1%	9.5%	5.1%	1.7%	4.0%	6.4%	5.6%	3.6%
I: 2 500 001 to 5 000 000		9.6%	0.3%	3.5%	2.0%	10.8%	5.5%	2.1%	3.8%	5.4%	2.8%	3.8%
J: 5 000 001 to 7 500 000		5.4%	0.2%	2.4%	1.8%	6.0%	3.5%	1.5%	2.5%	3.3%	4.9%	2.5%
K: 7 500 001 to 10 000 000		4.5%	0.3%	2.2%	1.4%	4.6%	2.5%	1.4%	2.0%	2.4%	5.4%	2.0%
L: 10 000 001 to 25 000 000		11.5%	1.0%	8.6%	4.3%	17.1%	8.2%	4.6%	6.7%	8.5%	15.9%	7.0%
M: 25 000 001 to 50 000 000		10.9%	1.1%	7.0%	2.5%	11.2%	6.5%	3.7%	5.8%	6.2%	49.6%	5.8%
N: 50 000 001 to 75 000 000		6.9%	0.7%	4.0%	2.0%	6.9%	2.9%	2.6%	3.4%	4.2%	—	3.3%
O: 75 000 001 to 100 000 000		4.4%	0.9%	3.3%	2.4%	2.8%	3.3%	2.5%	3.0%	4.9%	—	3.0%
P: 100 000 001 to 200 000 000		6.4%	3.9%	6.7%	3.0%	10.8%	7.2%	4.5%	7.1%	12.8%	—	6.7%
Q: 200 000 001 +		25.1%	91.2%	57.2%	76.9%	11.7%	50.5%	73.9%	55.7%	39.9%	—	55.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2014

Tax year		2014 [44.5% assessed tax as % of provisional tax]										
Sector	Primary sector			Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying		Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	8 295	572		17 293	881	11 919	25 788	5 188	55 535	9 409	6 060	140 940
B: = 0	1 705	239		4 828	398	15 093	7 225	1 535	23 195	11 395	138 504	204 117
C: 1 to 100 000	1 250	99		5 893	295	5 059	11 896	1 884	23 227	4 108	24	53 735
D: 100 001 to 250 000	642	64		2 736	123	1 720	4 642	885	10 337	1 554	12	22 715
E: 250 001 to 500 000	690	53		2 507	112	1 293	3 805	642	7 808	1 166	7	18 083
F: 500 001 to 750 000	355	38		1 293	45	635	1 787	324	3 846	572	5	8 900
G: 750 001 to 1 000 000	239	27		871	33	401	1 113	230	2 478	398	3	5 793
H: 1 000 001 to 2 500 000	468	48		2 001	63	753	2 393	473	4 494	715	5	11 413
I: 2 500 001 to 5 000 000	234	27		1 000	36	358	1 051	246	1 945	279	—	5 176
J: 5 000 001 to 7 500 000	77	14		410	8	148	398	102	686	77	—	1 920
K: 7 500 001 to 10 000 000	42	9		233	3	72	207	80	376	52	—	1 074
L: 10 000 001 to 25 000 000	72	21		466	15	130	331	110	671	71	—	1 887
M: 25 000 001 to 50 000 000	19	13		155	2	40	120	40	230	31	—	650
N: 50 000 001 to 75 000 000	8	6		38	1	14	31	16	65	8	—	187
O: 75 000 001 to 100 000 000	4	3		22	2	7	15	7	36	7	—	103
P: 100 000 001 to 200 000 000	5	1		27	1	8	21	9	52	11	—	135
Q: 200 000 001 +	1	2		18	6	3	12	11	50	10	—	113
Total	14 106	1 236		39 791	2 024	37 653	60 835	11 782	135 031	29 863	144 620	476 941
Total < 0 taxable income	8 295	572		17 293	881	11 919	25 788	5 188	55 535	9 409	6 060	140 940
Total = 0 taxable income	1 705	239		4 828	398	15 093	7 225	1 535	23 195	11 395	138 504	204 117
Total > 0 taxable income	4 106	425		17 670	745	10 641	27 822	5 059	56 301	9 059	56	131 884
Total	14 106	1 236		39 791	2 024	37 653	60 835	11 782	135 031	29 863	144 620	476 941
Percentage												
Total < 0 taxable income	58.8%	46.3%		43.5%	43.5%	31.7%	42.4%	44.0%	41.1%	31.5%	4.2%	29.6%
Total = 0 taxable income	12.1%	19.3%		12.1%	19.7%	40.1%	11.9%	13.0%	17.2%	38.2%	95.8%	42.8%
Total > 0 taxable income	29.1%	34.4%		44.4%	36.8%	28.3%	45.7%	42.9%	41.7%	30.3%	0.0%	27.7%
Total	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2014 (continued)

Tax year		2014 [44.5% assessed tax as % of provisional tax]										
Sector	Primary sector			Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying		Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	5.9%	0.4%		12.3%	0.6%	8.5%	18.3%	3.7%	39.4%	6.7%	4.3%	100.0%
B: = 0	0.8%	0.1%		2.4%	0.2%	7.4%	3.5%	0.8%	11.4%	5.6%	67.9%	100.0%
C: 1 to 100 000	2.3%	0.2%		11.0%	0.5%	9.4%	22.1%	3.5%	43.2%	7.6%	0.0%	100.0%
D: 100 001 to 250 000	2.8%	0.3%		12.0%	0.5%	7.6%	20.4%	3.9%	45.5%	6.8%	0.1%	100.0%
E: 250 001 to 500 000	3.8%	0.3%		13.9%	0.6%	7.2%	21.0%	3.6%	43.2%	6.4%	0.0%	100.0%
F: 500 001 to 750 000	4.0%	0.4%		14.5%	0.5%	7.1%	20.1%	3.6%	43.2%	6.4%	0.1%	100.0%
G: 750 001 to 1 000 000	4.1%	0.5%		15.0%	0.6%	6.9%	19.2%	4.0%	42.8%	6.9%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.1%	0.4%		17.5%	0.6%	6.6%	21.0%	4.1%	39.4%	6.3%	0.0%	100.0%
I: 2 500 001 to 5 000 000	4.5%	0.5%		19.3%	0.7%	6.9%	20.3%	4.8%	37.6%	5.4%	—	100.0%
J: 5 000 001 to 7 500 000	4.0%	0.7%		21.4%	0.4%	7.7%	20.7%	5.3%	35.7%	4.0%	—	100.0%
K: 7 500 001 to 10 000 000	3.9%	0.8%		21.7%	0.3%	6.7%	19.3%	7.4%	35.0%	4.8%	—	100.0%
L: 10 000 001 to 25 000 000	3.8%	1.1%		24.7%	0.8%	6.9%	17.5%	5.8%	35.6%	3.8%	—	100.0%
M: 25 000 001 to 50 000 000	2.9%	2.0%		23.8%	0.3%	6.2%	18.5%	6.2%	35.4%	4.8%	—	100.0%
N: 50 000 001 to 75 000 000	4.3%	3.2%		20.3%	0.5%	7.5%	16.6%	8.6%	34.8%	4.3%	—	100.0%
O: 75 000 001 to 100 000 000	3.9%	2.9%		21.4%	1.9%	6.8%	14.6%	6.8%	35.0%	6.8%	—	100.0%
P: 100 000 001 to 200 000 000	3.7%	0.7%		20.0%	0.7%	5.9%	15.6%	6.7%	38.5%	8.1%	—	100.0%
Q: 200 000 001 +	0.9%	1.8%		15.9%	5.3%	2.7%	10.6%	9.7%	44.2%	8.8%	—	100.0%
Total	3.0%	0.3%		8.3%	0.4%	7.9%	12.8%	2.5%	28.3%	6.3%	30.3%	100.0%
A: < 0	58.8%	46.3%		43.5%	43.5%	31.7%	42.4%	44.0%	41.1%	31.5%	4.2%	29.6%
B: = 0	12.1%	19.3%		12.1%	19.7%	40.1%	11.9%	13.0%	17.2%	38.2%	95.8%	42.8%
C: 1 to 100 000	8.9%	8.0%		14.8%	14.6%	13.4%	19.6%	16.0%	17.2%	13.8%	0.0%	11.3%
D: 100 001 to 250 000	4.6%	5.2%		6.9%	6.1%	4.6%	7.6%	7.5%	7.7%	5.2%	0.0%	4.8%
E: 250 001 to 500 000	4.9%	4.3%		6.3%	5.5%	3.4%	6.3%	5.4%	5.8%	3.9%	0.0%	3.8%
F: 500 001 to 750 000	2.5%	3.1%		3.2%	2.2%	1.7%	2.9%	2.7%	2.8%	1.9%	0.0%	1.9%
G: 750 001 to 1 000 000	1.7%	2.2%		2.2%	1.6%	1.1%	1.8%	2.0%	1.8%	1.3%	0.0%	1.2%
H: 1 000 001 to 2 500 000	3.3%	3.9%		5.0%	3.1%	2.0%	3.9%	4.0%	3.3%	2.4%	0.0%	2.4%
I: 2 500 001 to 5 000 000	1.7%	2.2%		2.5%	1.8%	1.0%	1.7%	2.1%	1.4%	0.9%	—	1.1%
J: 5 000 001 to 7 500 000	0.5%	1.1%		1.0%	0.4%	0.4%	0.7%	0.9%	0.5%	0.3%	—	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.7%		0.6%	0.1%	0.2%	0.3%	0.7%	0.3%	0.2%	—	0.2%
L: 10 000 001 to 25 000 000	0.5%	1.7%		1.2%	0.7%	0.3%	0.5%	0.9%	0.5%	0.2%	—	0.4%
M: 25 000 001 to 50 000 000	0.1%	1.1%		0.4%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	—	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.5%		0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	—	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%		0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%		0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Q: 200 000 001 +	0.0%	0.2%		0.0%	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Total	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2014

Tax year		2014 [44.5% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector		Tertiary sector							
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services	Other	Total tax assessed	
A: < 0	–	–	1	–	–	–	–	0	108	0	0	109
B: = 0	–	–	1	–	–	–	–0	–	2	0	8	10
C: 1 to 100 000	7	1	25	1	16	47	7	177	19	0	299	299
D: 100 001 to 250 000	18	2	69	3	39	123	22	395	38	1	711	711
E: 250 001 to 500 000	39	4	157	7	74	240	37	651	68	1	1 277	1 277
F: 500 001 to 750 000	45	6	172	6	81	249	44	590	72	1	1 265	1 265
G: 750 001 to 1 000 000	51	7	188	7	86	247	49	566	84	1	1 284	1 284
H: 1 000 001 to 2 500 000	200	21	873	30	332	1 045	210	1 962	298	2	4 973	4 973
I: 2 500 001 to 5 000 000	234	25	988	36	361	1 041	243	1 905	270	–	5 102	5 102
J: 5 000 001 to 7 500 000	131	25	710	14	256	674	177	1 183	131	–	3 302	3 302
K: 7 500 001 to 10 000 000	101	22	567	7	176	503	200	916	126	–	2 618	2 618
L: 10 000 001 to 25 000 000	327	92	2 030	62	537	1 425	478	2 897	320	–	8 168	8 168
M: 25 000 001 to 50 000 000	189	127	1 533	20	381	1 138	385	2 200	293	–	6 267	6 267
N: 50 000 001 to 75 000 000	135	97	654	14	242	550	279	1 132	147	–	3 251	3 251
O: 75 000 001 to 100 000 000	98	76	531	48	170	352	181	845	164	–	2 465	2 465
P: 100 000 001 to 200 000 000	193	45	1 027	29	321	861	325	1 964	443	–	5 208	5 208
Q: 200 000 001 +	281	2 620	4 717	1 083	249	2 634	7 580	12 523	1 610	–	33 297	33 297
Total	2 047	3 168	14 243	1 366	3 322	11 130	10 217	30 015	4 082	14	79 605	79 605

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2014 (continued)

Tax year		2014 [44.5% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000		2.2%	0.2%	8.4%	0.3%	5.2%	15.6%	2.5%	59.3%	6.3%	0.1%	100.0%
D: 100 001 to 250 000		2.6%	0.3%	9.8%	0.4%	5.5%	17.3%	3.0%	55.6%	5.4%	0.1%	100.0%
E: 250 001 to 500 000		3.0%	0.3%	12.3%	0.5%	5.8%	18.8%	2.9%	51.0%	5.3%	0.0%	100.0%
F: 500 001 to 750 000		3.5%	0.5%	13.6%	0.5%	6.4%	19.7%	3.4%	46.6%	5.7%	0.1%	100.0%
G: 750 001 to 1 000 000		3.9%	0.5%	14.7%	0.5%	6.7%	19.2%	3.8%	44.1%	6.5%	0.1%	100.0%
H: 1 000 001 to 2 500 000		4.0%	0.4%	17.6%	0.6%	6.7%	21.0%	4.2%	39.5%	6.0%	0.0%	100.0%
I: 2 500 001 to 5 000 000		4.6%	0.5%	19.4%	0.7%	7.1%	20.4%	4.8%	37.3%	5.3%	–	100.0%
J: 5 000 001 to 7 500 000		4.0%	0.8%	21.5%	0.4%	7.7%	20.4%	5.4%	35.8%	4.0%	–	100.0%
K: 7 500 001 to 10 000 000		3.8%	0.8%	21.7%	0.3%	6.7%	19.2%	7.6%	35.0%	4.8%	–	100.0%
L: 10 000 001 to 25 000 000		4.0%	1.1%	24.9%	0.8%	6.6%	17.4%	5.9%	35.5%	3.9%	–	100.0%
M: 25 000 001 to 50 000 000		3.0%	2.0%	24.5%	0.3%	6.1%	18.2%	6.1%	35.1%	4.7%	–	100.0%
N: 50 000 001 to 75 000 000		4.1%	3.0%	20.1%	0.4%	7.4%	16.9%	8.6%	34.8%	4.5%	–	100.0%
O: 75 000 001 to 100 000 000		4.0%	3.1%	21.6%	1.9%	6.9%	14.3%	7.3%	34.3%	6.6%	–	100.0%
P: 100 000 001 to 200 000 000		3.7%	0.9%	19.7%	0.6%	6.2%	16.5%	6.2%	37.7%	8.5%	–	100.0%
Q: 200 000 001 +		0.8%	7.9%	14.2%	3.3%	0.7%	7.9%	22.8%	37.6%	4.8%	–	100.0%
Total		2.6%	4.0%	17.9%	1.7%	4.2%	14.0%	12.8%	37.7%	5.1%	0.0%	100.0%
C: 1 to 100 000		0.3%	0.0%	0.2%	0.1%	0.5%	0.4%	0.1%	0.6%	0.5%	1.8%	0.4%
D: 100 001 to 250 000		0.9%	0.1%	0.5%	0.2%	1.2%	1.1%	0.2%	1.3%	0.9%	4.7%	0.9%
E: 250 001 to 500 000		1.9%	0.1%	1.1%	0.5%	2.2%	2.2%	0.4%	2.2%	1.7%	4.4%	1.6%
F: 500 001 to 750 000		2.2%	0.2%	1.2%	0.4%	2.4%	2.2%	0.4%	2.0%	1.8%	6.8%	1.6%
G: 750 001 to 1 000 000		2.5%	0.2%	1.3%	0.5%	2.6%	2.2%	0.5%	1.9%	2.0%	5.3%	1.6%
H: 1 000 001 to 2 500 000		9.8%	0.7%	6.1%	2.2%	10.0%	9.4%	2.1%	6.5%	7.3%	16.6%	6.2%
I: 2 500 001 to 5 000 000		11.4%	0.8%	6.9%	2.6%	10.9%	9.4%	2.4%	6.3%	6.6%	–	6.4%
J: 5 000 001 to 7 500 000		6.4%	0.8%	5.0%	1.0%	7.7%	6.1%	1.7%	3.9%	3.2%	–	4.1%
K: 7 500 001 to 10 000 000		4.9%	0.7%	4.0%	0.5%	5.3%	4.5%	2.0%	3.1%	3.1%	–	3.3%
L: 10 000 001 to 25 000 000		16.0%	2.9%	14.2%	4.5%	16.2%	12.8%	4.7%	9.7%	7.8%	–	10.3%
M: 25 000 001 to 50 000 000		9.2%	4.0%	10.8%	1.5%	11.5%	10.2%	3.8%	7.3%	7.2%	–	7.9%
N: 50 000 001 to 75 000 000		6.6%	3.1%	4.6%	1.0%	7.3%	4.9%	2.7%	3.8%	3.6%	–	4.1%
O: 75 000 001 to 100 000 000		4.8%	2.4%	3.7%	3.5%	5.1%	3.2%	1.8%	2.8%	4.0%	–	3.1%
P: 100 000 001 to 200 000 000		9.4%	1.4%	7.2%	2.1%	9.7%	7.7%	3.2%	6.5%	10.9%	–	6.5%
Q: 200 000 001 +		13.7%	82.7%	33.1%	79.3%	7.5%	23.7%	74.2%	41.7%	39.4%	–	41.8%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2011 – 2014

Tax year	2011			2012			2013			2014		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Sector												
Number of taxpayers												
Agencies and other services ¹	43 232	9 652	52 884	36 453	9 896	46 349	31 548	11 612	43 160	20 786	9 107	29 893
Agriculture, forestry and fishing	17 405	4 658	22 063	15 976	4 763	20 739	13 799	4 974	18 773	10 000	4 106	14 106
Bricks, ceramic, glass, cement and similar products	1 876	804	2 680	1 970	836	2 806	1 803	860	2 663	1 060	654	1 714
Catering and accommodation	19 190	5 111	24 301	18 175	5 545	23 720	15 718	6 055	21 773	10 099	4 659	14 758
Chemicals and chemical, rubber and plastic products	2 908	2 125	5 033	2 516	2 091	4 607	2 180	2 064	4 244	1 528	1 644	3 172
Clothing and footwear	2 724	1 252	3 976	2 690	1 488	4 178	2 403	1 868	4 271	1 519	1 327	2 846
Coal and petroleum products	813	560	1 373	655	585	1 240	524	690	1 214	354	524	878
Construction	59 894	12 893	72 787	53 913	13 183	67 096	43 424	13 824	57 248	27 012	10 641	37 653
Educational services	4 812	2 021	6 833	4 376	2 131	6 507	3 826	2 136	5 962	2 382	1 578	3 960
Electricity, gas and water	1 896	785	2 681	2 077	866	2 943	2 038	1 028	3 066	1 279	745	2 024
Financing, insurance, real estate and business services	152 752	67 958	220 710	120 902	65 103	186 005	80 038	56 891	136 929	57 503	46 855	104 358
Food, drink and tobacco	4 524	1 860	6 384	4 825	2 162	6 987	5 027	2 840	7 867	3 231	2 110	5 341
Leather, leather goods and fur (excl. footwear & clothing)	253	128	381	264	149	413	245	162	407	183	131	314
Long term insurance	210	81	291	112	51	163	30	38	68	6	15	21
Machinery and related items	5 902	4 413	10 315	4 833	4 265	9 098	3 894	4 030	7 924	2 713	2 969	5 682
Medical, dental and other health and veterinary services	3 404	3 545	6 949	3 027	3 692	6 719	2 822	4 108	6 930	2 079	3 389	5 468
Metal (including metal products)	4 092	2 988	7 080	3 646	3 033	6 679	3 443	3 102	6 545	2 406	2 343	4 749
Mining and quarrying	2 014	532	2 546	1 596	514	2 110	1 365	655	2 020	811	425	1 236
Other manufacturing industries	5 131	2 487	7 618	5 068	2 451	7 519	4 734	2 714	7 448	3 261	2 064	5 325
Paper, printing and publishing	4 498	1 897	6 395	3 995	1 995	5 990	3 401	2 022	5 423	2 321	1 464	3 785
Personal and household services	7 140	2 229	9 369	6 817	2 401	9 218	6 643	2 732	9 375	4 524	2 230	6 754
Recreation and cultural services	4 916	1 592	6 508	4 587	1 579	6 166	4 021	1 646	5 667	2 622	1 331	3 953
Research and scientific institutes	1 367	384	1 751	1 090	376	1 466	625	432	1 057	435	324	759
Retail trade	53 277	22 563	75 840	36 782	20 666	57 448	18 177	16 533	34 710	12 176	13 102	25 278
Scientific, optical and similar equipment	827	484	1 311	784	546	1 330	728	601	1 329	498	435	933
Social and related community services	12 710	253	12 963	14 252	416	14 668	16 088	733	16 821	9 197	531	9 728
Specialised repair services	4 080	2 200	6 280	3 717	2 232	5 949	3 438	2 190	5 628	2 257	1 645	3 902
Textiles	1 154	532	1 686	1 166	571	1 737	1 123	708	1 831	750	538	1 288
Transport equipment	1 730	496	2 226	1 745	565	2 310	1 407	700	2 107	908	557	1 465
Transport, storage and communications	18 567	6 900	25 467	14 320	6 805	21 125	10 326	6 663	16 989	6 723	5 059	11 782
Vehicles, parts and accessories	5 249	3 448	8 697	4 781	3 639	8 420	4 291	4 076	8 367	3 032	3 159	6 191
Wholesale trade	14 590	7 660	22 250	11 422	7 196	18 618	7 973	6 637	14 610	5 449	5 257	10 706
Wood, wood products and furniture	2 516	1 018	3 534	2 311	1 009	3 320	2 007	1 171	3 178	1 389	910	2 299
Other ²	70 669	703	71 372	131 853	263	132 116	187 166	77	187 243	144 564	56	144 620
Total	536 322	176 212	712 534	522 696	173 063	695 759	486 275	166 572	652 847	345 057	131 884	476 941

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2011 – 2014 (continued)

Tax year		2011 [100.5% assessed tax as % of provisional tax]			2012 [99.5% assessed tax as % of provisional tax]			2013 [93.3% assessed tax as % of provisional tax]			2014 [44.5% assessed tax as % of provisional tax]		
Sector	Percentage of total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services		8.1%	5.5%	13.5%	7.0%	5.7%	12.7%	6.5%	7.0%	13.5%	6.0%	6.9%	12.9%
Agriculture, forestry and fishing		3.2%	2.6%	5.9%	3.1%	2.8%	5.8%	2.8%	3.0%	5.8%	2.9%	3.1%	6.0%
Bricks, ceramic, glass, cement and similar products		0.3%	0.5%	0.8%	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.3%	0.5%	0.8%
Catering and accommodation		3.6%	2.9%	6.5%	3.5%	3.2%	6.7%	3.2%	3.6%	6.9%	2.9%	3.5%	6.5%
Chemicals and chemical, rubber and plastic products		0.5%	1.2%	1.7%	0.5%	1.2%	1.7%	0.4%	1.2%	1.7%	0.4%	1.2%	1.7%
Clothing and footwear		0.5%	0.7%	1.2%	0.5%	0.9%	1.4%	0.5%	1.1%	1.6%	0.4%	1.0%	1.4%
Coal and petroleum products		0.2%	0.3%	0.5%	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%
Construction		11.2%	7.3%	18.5%	10.3%	7.6%	17.9%	8.9%	8.3%	17.2%	7.8%	8.1%	15.9%
Educational services		0.9%	1.1%	2.0%	0.8%	1.2%	2.1%	0.8%	1.3%	2.1%	0.7%	1.2%	1.9%
Electricity, gas and water		0.4%	0.4%	0.8%	0.4%	0.5%	0.9%	0.4%	0.6%	1.0%	0.4%	0.6%	0.9%
Financing, insurance, real estate and business services		28.5%	38.6%	67.0%	23.1%	37.6%	60.7%	16.5%	34.2%	50.6%	16.7%	35.5%	52.2%
Food, drink and tobacco		0.8%	1.1%	1.9%	0.9%	1.2%	2.2%	1.0%	1.7%	2.7%	0.9%	1.6%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)		0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
Long term insurance		0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items		1.1%	2.5%	3.6%	0.9%	2.5%	3.4%	0.8%	2.4%	3.2%	0.8%	2.3%	3.0%
Medical, dental and other health and veterinary services		0.6%	2.0%	2.6%	0.6%	2.1%	2.7%	0.6%	2.5%	3.0%	0.6%	2.6%	3.2%
Metal (including metal products)		0.8%	1.7%	2.5%	0.7%	1.8%	2.5%	0.7%	1.9%	2.6%	0.7%	1.8%	2.5%
Mining and quarrying		0.4%	0.3%	0.7%	0.3%	0.3%	0.6%	0.3%	0.4%	0.7%	0.2%	0.3%	0.6%
Other manufacturing industries		1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.6%	2.6%	0.9%	1.6%	2.5%
Paper, printing and publishing		0.8%	1.1%	1.9%	0.8%	1.2%	1.9%	0.7%	1.2%	1.9%	0.7%	1.1%	1.8%
Personal and household services		1.3%	1.3%	2.6%	1.3%	1.4%	2.7%	1.4%	1.6%	3.0%	1.3%	1.7%	3.0%
Recreation and cultural services		0.9%	0.9%	1.8%	0.9%	0.9%	1.8%	0.8%	1.0%	1.8%	0.8%	1.0%	1.8%
Research and scientific institutes		0.3%	0.2%	0.5%	0.2%	0.2%	0.4%	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%
Retail trade		9.9%	12.8%	22.7%	7.0%	11.9%	19.0%	3.7%	9.9%	13.7%	3.5%	9.9%	13.5%
Scientific, optical and similar equipment		0.2%	0.3%	0.4%	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.1%	0.3%	0.5%
Social and related community services		2.4%	0.1%	2.5%	2.7%	0.2%	3.0%	3.3%	0.4%	3.7%	2.7%	0.4%	3.1%
Specialised repair services		0.8%	1.2%	2.0%	0.7%	1.3%	2.0%	0.7%	1.3%	2.0%	0.7%	1.2%	1.9%
Textiles		0.2%	0.3%	0.5%	0.2%	0.3%	0.6%	0.2%	0.4%	0.7%	0.2%	0.4%	0.6%
Transport equipment		0.3%	0.3%	0.6%	0.3%	0.3%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport, storage and communications		3.5%	3.9%	7.4%	2.7%	3.9%	6.7%	2.1%	4.0%	6.1%	1.9%	3.8%	5.8%
Vehicles, parts and accessories		1.0%	2.0%	2.9%	0.9%	2.1%	3.0%	0.9%	2.4%	3.3%	0.9%	2.4%	3.3%
Wholesale trade		2.7%	4.3%	7.1%	2.2%	4.2%	6.3%	1.6%	4.0%	5.6%	1.6%	4.0%	5.6%
Wood, wood products and furniture		0.5%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.7%	1.1%	0.4%	0.7%	1.1%
Other		13.2%	0.4%	13.6%	25.2%	0.2%	25.4%	38.5%	0.0%	38.5%	41.9%	0.0%	41.9%
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%

COMPANY INCOME TAX

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2011 – 2014

Tax year	2011			2012			2013			2014		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -25 000 000	2	-81	-	4	-179	-	2	-124	-	1	-28	-
B: -10 000 001 to -25 000 000	42	-602	-	36	-524	-	34	-492	-	31	-435	-
C: -5 000 001 to -10 000 000	80	-532	-	101	-660	0	118	-780	-	104	-702	-
D: -1 000 001 to -5 000 000	2 396	-4 228	0	2 694	-4 818	0	2 704	-4 784	0	2 143	-3 907	0
E: -100 001 to -1 000 000	21 512	-7 083	1	20 367	-6 880	1	18 030	-6 162	1	13 512	-4 684	0
F: -1 to -100 000	23 421	-828	0	20 986	-744	0	17 858	-635	1	11 904	-424	0
G: = 0	10 235	-	2	18 656	-	1	19 619	-	1	10 535	-	0
H: 1 to 100 000	36 142	1 304	16	34 675	1 320	15	30 918	1 223	9	21 541	895	7
I: 100 001 to 250 000	10 779	1 757	117	10 912	1 785	114	10 648	1 738	76	8 429	1 379	59
J: 250 001 to 500 000	7 521	2 566	283	7 830	2 684	288	8 328	2 921	216	6 916	2 476	172
K: 500 001 to 750 000	2 142	1 307	241	2 292	1 394	251	2 536	1 533	232	2 716	1 634	208
L: 750 001 to 1 000 000	1 070	929	199	1 186	1 031	217	1 298	1 136	216	1 315	1 143	197
M: 1 000 001 to 2 500 000	1 386	2 006	496	1 513	2 246	548	1 559	2 291	530	1 616	2 445	546
N: 2 500 001 to 5 000 000	221	719	199	235	764	207	245	796	208	326	1 068	273
O: 5 000 001 +	22	151	50	24	141	40	29	188	52	53	377	102
Total	116 971	-13 353	1 606	121 511	-13 805	1 683	113 926	-12 977	1 542	81 142	-10 180	1 564
Total < 0 taxable income	47 453	-13 353	2	44 188	-13 805	2	38 746	-12 977	2	27 695	-10 180	1
Total = 0 taxable income	10 235	-	2	18 656	-	1	19 619	-	1	10 535	-	0
Total > 0 taxable income	59 283	10 739	1 602	58 667	11 365	1 681	55 561	11 826	1 539	42 912	11 417	1 563
Total	116 971	10 739	1 606	121 511	11 365	1 683	113 926	11 826	1 542	81 142	11 417	1 564
Percentage												
Total < 0 taxable income	40.6%			36.4%			34.0%			34.1%		
Total = 0 taxable income	8.8%			15.4%			17.2%			13.0%		
Total > 0 taxable income	50.7%			48.3%			48.8%			52.9%		
Total	100.0%			100.0%			100.0%			100.0%		

COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2011 – 2014

Tax year	2011			2012			2013			2014		
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)
Agencies and other services ¹	8 700	7	104	10 262	-76	110	11 221	-29	100	7 660	229	106
Agriculture, forestry and fishing	4 064	-943	65	4 270	-969	79	4 324	-988	88	3 443	-806	104
Bricks, ceramic, glass, cement and similar products	726	-62	7	889	-70	9	837	-16	10	507	-1	9
Catering and accommodation	5 713	-581	35	6 534	-552	36	6 322	-447	35	4 192	-305	35
Chemicals and chemical, rubber and plastic products	1 209	-35	30	1 208	46	35	1 145	58	34	909	116	34
Clothing and footwear	1 371	-53	11	1 658	-74	12	1 760	-39	12	1 124	-33	12
Coal and petroleum products	177	3	3	170	7	3	147	-4	2	99	-11	1
Construction	16 105	-673	158	19 123	-647	173	19 009	-528	175	12 552	-99	171
Educational services	2 124	-4	24	2 246	-127	24	2 169	16	25	1 484	37	21
Electricity, gas and water	730	15	15	864	-20	15	966	13	13	679	23	15
Financing, insurance, real estate and business services	19 785	385	369	18 456	683	393	13 982	734	294	10 471	1 050	308
Food, drink and tobacco	1 540	-86	11	1 863	-131	12	2 222	-147	17	1 522	-83	15
Leather, leather goods and fur (excl. footwear & clothing)	128	5	3	154	7	3	159	-3	4	115	9	4
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	3 167	63	66	2 968	93	72	2 709	121	66	1 932	123	63
Medical, dental and other health and veterinary services	1 747	526	120	1 916	594	133	2 150	733	152	1 775	701	143
Metal (including metal products)	2 235	-30	46	2 238	-73	46	2 179	-61	47	1 653	20	47
Mining and quarrying	192	-15	4	204	-10	6	280	6	8	241	10	8
Other manufacturing industries	1 911	-72	35	2 000	-98	32	2 082	-13	37	1 520	42	39
Paper, printing and publishing	1 948	-62	23	2 090	-3	33	1 983	-7	27	1 424	10	23
Personal and household services	3 313	-109	12	3 672	-157	15	3 805	-96	20	2 818	-65	17
Recreation and cultural services	1 611	-130	16	1 732	-89	17	1 744	-19	24	1 237	-9	19
Research and scientific institutes	246	-9	4	259	-2	4	257	19	5	189	24	6
Retail trade	18 468	-153	190	16 979	-131	178	13 486	-6	130	10 030	153	132
Scientific, optical and similar equipment	302	19	8	371	19	10	374	33	12	288	37	11
Social and related community services	69	-0	0	133	-6	0	139	-7	0	66	-2	0
Specialised repair services	2 884	-30	31	2 899	-27	31	2 802	-53	25	2 008	-3	27
Textiles	558	-30	7	602	-30	8	670	-5	8	474	10	10
Transport equipment	566	-72	4	634	-38	6	690	-42	6	484	-14	6
Transport, storage and communications	6 288	-252	88	6 321	-300	79	5 965	-211	69	4 062	-24	71
Vehicles, parts and accessories	2 798	-115	29	2 879	-91	34	2 900	-89	33	2 170	-21	31
Wholesale trade	4 959	27	76	4 626	21	66	4 244	57	56	3 132	179	61
Wood, wood products and furniture	1 243	-150	12	1 238	-189	10	1 189	-130	10	874	-59	15
Other ²	94	1	2	53	-1	0	15	-0	0	8	-0	0
Total	116 971	1 606	1 683	121 511	1 542	1 542	113 926	1 542	1 542	81 142	1 542	1 564

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2011 – 2014 (continued)

Tax year	2011		2012		2013		2014	
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Percentage of total								
Agencies and other services	7.4%	6.5%	8.4%	6.5%	9.8%	6.5%	9.4%	6.8%
Agriculture, forestry and fishing	3.5%	4.0%	3.5%	4.7%	3.8%	5.7%	4.2%	6.6%
Bricks, ceramic, glass, cement and similar products	0.6%	0.5%	0.7%	0.6%	0.7%	0.6%	0.6%	0.6%
Catering and accommodation	4.9%	2.2%	5.4%	2.2%	5.5%	2.2%	5.2%	2.3%
Chemicals and chemical, rubber and plastic products	1.0%	1.9%	1.0%	2.1%	1.0%	2.2%	1.1%	2.2%
Clothing and footwear	1.2%	0.7%	1.4%	0.7%	1.5%	0.8%	1.4%	0.8%
Coal and petroleum products	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.0%
Construction	13.8%	9.8%	15.7%	10.3%	16.7%	11.3%	15.5%	11.0%
Educational services	1.8%	1.5%	1.8%	1.4%	1.9%	1.6%	1.8%	1.3%
Electricity, gas and water	0.6%	0.9%	0.7%	0.9%	0.8%	0.8%	0.8%	0.9%
Financing, insurance, real estate and business services	16.9%	23.0%	15.2%	23.4%	12.3%	19.1%	12.9%	19.7%
Food, drink and tobacco	1.3%	0.7%	1.5%	0.7%	2.0%	1.1%	1.9%	1.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
Long term insurance	—	—	—	—	—	—	—	—
Machinery and related items	2.7%	4.1%	2.4%	4.3%	2.4%	4.3%	2.4%	4.0%
Medical, dental and other health and veterinary services	1.5%	7.5%	1.6%	7.9%	1.9%	9.8%	2.2%	9.2%
Metal (including metal products)	1.9%	2.8%	1.8%	2.7%	1.9%	3.0%	2.0%	3.0%
Mining and quarrying	0.2%	0.2%	0.2%	0.3%	0.2%	0.5%	0.3%	0.5%
Other manufacturing industries	1.6%	2.2%	1.6%	1.9%	1.8%	2.4%	1.9%	2.5%
Paper, printing and publishing	1.7%	1.4%	1.7%	2.0%	1.7%	1.8%	1.8%	1.5%
Personal and household services	2.8%	0.8%	3.0%	0.9%	3.3%	1.3%	3.5%	1.1%
Recreation and cultural services	1.4%	1.0%	1.4%	1.0%	1.5%	1.5%	1.5%	1.2%
Research and scientific institutes	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.4%
Retail trade	15.8%	11.8%	14.0%	10.6%	11.8%	8.4%	12.4%	8.4%
Scientific, optical and similar equipment	0.3%	0.5%	0.3%	0.6%	0.3%	0.8%	0.4%	0.7%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services	2.5%	1.9%	2.4%	1.8%	2.5%	1.6%	2.5%	1.7%
Textiles	0.5%	0.5%	0.5%	0.4%	0.6%	0.5%	0.6%	0.6%
Transport equipment	0.5%	0.2%	0.5%	0.3%	0.6%	0.4%	0.6%	0.4%
Transport, storage and communications	5.4%	5.4%	5.2%	4.7%	5.2%	4.5%	5.0%	4.5%
Vehicles, parts and accessories	2.4%	1.8%	2.4%	2.0%	2.5%	2.1%	2.7%	2.0%
Wholesale trade	4.2%	4.7%	3.8%	3.9%	3.7%	3.6%	3.9%	3.9%
Wood, wood products and furniture	1.1%	0.7%	1.0%	0.6%	1.0%	0.7%	1.1%	1.0%
Other	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2011 – 2014

Tax year	2011				2012				2013				2014			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Economic activity¹																
Primary sector	4 256	-958	68		4 474	-979	85		4 604	-982	95		3 684	-797	111	
Agriculture, forestry and fishing	4 064	-943	65		4 270	-969	79		4 324	-988	88		3 443	-806	104	
Mining and quarrying	192	-15	4		204	-10	6		280	6	8		241	10	8	
Secondary sector	33 916	-1 220	438		38 070	-1 201	478		38 121	-771	480		26 156	91	476	
Manufacturing ²	17 081	-562	265		18 083	-533	290		18 146	-257	293		12 925	167	289	
Electricity, gas and water	730	15	15		864	-20	15		966	13	13		679	23	15	
Construction	16 105	-673	158		19 123	-647	173		19 009	-528	175		12 552	-99	171	
Tertiary sector	78 705	-438	1 097		78 914	-260	1 120		71 186	602	966		51 294	1 943	977	
Wholesale and retail trade, catering and accommodation ³	34 822	-852	361		33 917	-780	345		29 754	-537	278		21 532	1	286	
Transport, storage and communication	6 288	-252	88		6 321	-300	79		5 965	-211	69		4 062	-24	71	
Financial intermediation, insurance, real-estate and business services ⁴	28 731	383	477		28 977	605	507		25 460	724	398		18 320	1 304	421	
Community, social and personal services ⁵	8 864	283	171		9 699	215	189		10 007	627	220		7 380	662	200	
Other⁶	94	1	2		53	-1	0		15	-0	0		8	-0	0	
Total	116 971		1 606		121 511		1 683		113 926		1 542		81 142		1 564	
Percentage of total																
Primary sector	3.6%		4.3%		3.7%		5.1%		4.0%		6.2%		4.5%		7.1%	
Agriculture, forestry and fishing	3.5%		4.0%		3.5%		4.7%		3.8%		5.7%		4.2%		6.6%	
Mining and quarrying	0.2%		0.2%		0.2%		0.3%		0.2%		0.5%		0.3%		0.5%	
Secondary sector	29.0%		27.3%		31.3%		28.4%		33.5%		31.4%		32.2%		30.4%	
Manufacturing	14.6%		16.5%		14.9%		17.3%		15.9%		19.0%		15.9%		18.5%	
Electricity, gas and water	0.6%		0.9%		0.7%		0.9%		0.8%		0.8%		0.8%		0.9%	
Construction	13.8%		9.8%		15.7%		10.3%		16.7%		11.3%		15.5%		11.0%	
Tertiary sector	67.3%		68.3%		64.9%		66.5%		62.5%		62.7%		63.2%		62.5%	
Wholesale and retail trade, catering and accommodation	29.8%		22.5%		27.9%		20.5%		26.1%		18.1%		26.5%		18.3%	
Transport, storage and communication	5.4%		5.4%		5.2%		4.7%		5.2%		4.5%		5.0%		4.5%	
Financial intermediation, insurance, real-estate and business services	24.6%		29.7%		23.8%		30.1%		22.3%		25.8%		22.6%		26.9%	
Community, social and personal services	7.6%		10.7%		8.0%		11.2%		8.8%		14.3%		9.1%		12.8%	
Other	0.1%		0.1%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	
Total	100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%	

1. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.
2. Includes the following SARS sectors – Brick s, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.
3. Includes the following SARS sectors – Catering and accommodation; Retail trade, Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.
4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.
5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.
6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

COMPANY INCOME TAX

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2011 – 2014

Tax year	2011				2012				2013				2014			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	4 087	676	104		4 087	723	110		4 588	813	99		3 534	801	106	
Agriculture, forestry and fishing	1 786	430	65		1 813	510	79		1 875	613	88		1 625	670	104	
Bricks, ceramic, glass, cement and similar products	323	56	7		353	67	9		334	77	10		233	69	9	
Catering and accommodation	2 395	286	34		2 588	310	36		2 660	355	35		1 937	335	35	
Chemicals and chemical, rubber and plastic products	688	188	30		668	208	35		654	220	34		556	219	34	
Clothing and footwear	698	91	11		848	104	12		996	129	12		651	113	12	
Coal and petroleum products	85	17	3		86	19	3		74	15	2		49	8	1	
Construction	7 050	1 090	157		7 164	1 182	172		7 271	1 337	174		5 352	1 233	171	
Educational services	1 122	171	24		1 156	180	24		1 098	201	25		828	172	21	
Electricity, gas and water	383	90	15		411	90	15		476	102	13		356	100	15	
Financing, insurance, real estate and business services	10 719	2 331	369		10 293	2 470	393		7 842	2 063	293		6 248	2 070	308	
Food, drink and tobacco	731	94	11		844	106	12		1 086	161	17		765	144	15	
Leather, leather goods and fur (excl. footwear & clothing)	63	16	3		79	19	3		86	24	4		66	23	4	
Long term insurance	-	-	-		-	-	-		-	-	-		-	-	-	
Machinery and related items	1 777	418	65		1 672	452	72		1 593	471	66		1 161	429	63	
Medical, dental and other health and veterinary services	1 270	615	120		1 390	685	133		1 585	839	152		1 338	803	143	
Metal (including metal products)	1 149	286	46		1 154	291	46		1 147	331	47		920	323	47	
Mining and quarrying	76	21	4		88	32	6		131	47	8		104	46	8	
Other manufacturing industries	896	216	34		900	214	32		989	267	37		761	265	39	
Paper, printing and publishing	930	169	23		984	212	33		964	216	27		695	181	23	
Personal and household services	1 494	129	12		1 610	149	15		1 716	201	19		1 387	177	17	
Recreation and cultural services	695	110	16		729	119	17		777	166	24		618	146	19	
Research and scientific institutes	113	23	4		122	29	4		135	38	5		104	42	6	
Retail trade	10 510	1 463	190		9 759	1 441	178		7 823	1 260	130		6 160	1 198	132	
Scientific, optical and similar equipment	148	46	8		181	57	10		227	76	12		184	70	11	
Social and related community services	5	1	0		11	0	0		12	1	0		4	0	0	
Specialised repair services	1 485	234	31		1 476	240	31		1 403	233	24		1 052	225	27	
Textiles	263	49	7		272	50	8		320	64	8		268	70	10	
Transport equipment	243	32	4		275	44	6		324	58	6		241	52	6	
Transport, storage and communications	3 279	556	86		3 150	564	78		2 980	581	69		2 199	551	71	
Vehicles, parts and accessories	1 427	231	29		1 488	251	33		1 621	303	33		1 245	280	31	
Wholesale trade	2 840	507	76		2 502	470	66		2 234	467	56		1 836	484	61	
Wood, wood products and furniture	508	84	12		499	77	10		538	97	10		434	118	15	
Other ²	45	11	2		15	1	0		2	0	-		1	0	0	
Total	59 283		1 602		58 667		1 681		55 561		1 539		42 912		1 563	

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2011 – 2014

Tax year	2011			2012			2013			2014		
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)
Agencies and other services ¹	3 003	-669	0	2 968	-799	0	2 971	-842	0	2 159	-571	0
Agriculture, forestry and fishing	2 026	-1 373	-	1 997	-1 479	0	1 943	-1 601	0	1 506	-1 476	-
Bricks, ceramic, glass, cement and similar products	313	-118	-	323	-138	-	294	-94	-	196	-70	-
Catering and accommodation	2 653	-866	1	2 558	-862	-	2 303	-802	0	1 601	-640	0
Chemicals and chemical, rubber and plastic products	482	-223	-	437	-161	-	421	-162	-	307	-103	-
Clothing and footwear	542	-144	-	555	-177	-	540	-168	-	383	-146	-
Coal and petroleum products	55	-14	-	42	-12	-	51	-19	0	38	-19	-
Construction	6 211	-1 763	0	5 961	-1 829	0	5 454	-1 865	1	3 708	-1 332	0
Educational services	831	-175	-	806	-307	0	760	-184	-	504	-135	-
Electricity, gas and water	272	-75	-	297	-110	-	331	-89	-	243	-78	0
Financing, insurance, real estate and business services	8 247	-1 946	0	7 083	-1 786	0	5 033	-1 329	0	3 640	-1 020	1
Food, drink and tobacco	633	-180	-	711	-237	0	795	-308	0	558	-226	-
Leather, leather goods and fur (excl. footwear & clothing)	48	-11	-	52	-11	-	57	-27	-	41	-13	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	1 285	-356	-	1 156	-358	0	988	-350	-	700	-305	0
Medical, dental and other health and veterinary services	419	-89	-	424	-92	0	458	-106	-	376	-102	-
Metal (including metal products)	1 024	-316	-	957	-363	0	907	-393	-	668	-303	0
Mining and quarrying	68	-36	-	71	-41	-	86	-40	-	54	-36	-
Other manufacturing industries	887	-288	-	858	-312	0	794	-280	0	607	-223	-
Paper, printing and publishing	855	-231	-	835	-216	-	752	-223	-	578	-172	0
Personal and household services	1 518	-238	-	1 544	-307	-	1 534	-297	-	1 151	-242	0
Recreation and cultural services	781	-239	-	768	-208	-	739	-186	-	515	-155	-
Research and scientific institutes	118	-32	-	99	-31	-	75	-19	-	59	-18	-
Retail trade	7 067	-1 616	0	6 087	-1 573	0	4 570	-1 265	0	3 278	-1 045	0
Scientific, optical and similar equipment	124	-26	-	143	-39	-	112	-44	-	82	-33	-
Social and related community services	6	-1	-	28	-6	-	39	-8	-	20	-3	-
Specialised repair services	1 246	-264	0	1 185	-267	0	1 120	-286	0	784	-229	-
Textiles	253	-79	-	252	-80	-	230	-69	-	158	-60	-
Transport equipment	237	-105	0	228	-82	-	236	-101	-	163	-65	-
Transport, storage and communications	2 515	-808	1	2 333	-864	1	2 125	-792	0	1 461	-575	0
Vehicles, parts and accessories	1 246	-346	-	1 216	-342	-	1 118	-392	0	818	-301	0
Wholesale trade	1 797	-480	0	1 551	-448	0	1 339	-410	-	947	-306	0
Wood, wood products and furniture	649	-234	-	643	-266	-	567	-227	0	389	-177	0
Other ²	42	-10	-	20	-2	-	4	-0	-	3	-0	-
Total	47 453		2	44 188		2	38 746		2	27 695		1

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

COMPANY INCOME TAX

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2011 – 2014

Tax year	2011				2012				2013				2014			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	1 610	-	-	0	3 207	-	-	0	3 662	-	-	0	1 967	-	-	-
Agriculture, forestry and fishing	252	-	-	-	460	-	-	-	506	-	-	-	312	-	-	-
Bricks, ceramic, glass, cement and similar products	90	-	-	-	213	-	-	-	209	-	-	-	78	-	-	-
Catering and accommodation	665	-	-	-	1 388	-	-	-	1 359	-	-	-	654	-	-	-
Chemicals and chemical, rubber and plastic products	39	-	-	-	103	-	-	-	70	-	-	-	46	-	-	-
Clothing and footwear	131	-	0	-	255	-	-	-	224	-	-	-	90	-	-	-
Coal and petroleum products	37	-	-	-	42	-	-	-	22	-	-	-	12	-	-	-
Construction	2 844	-	0	-	5 998	-	-	-	6 284	-	-	-	3 492	-	-	-
Educational services	171	-	-	-	284	-	-	-	311	-	-	-	152	-	-	-
Electricity, gas and water	75	-	-	-	156	-	-	-	159	-	-	-	80	-	-	-
Financing, insurance, real estate and business services	819	-	0	-	1 080	-	0	-	1 107	-	-	-	583	-	-	-
Food, drink and tobacco	176	-	-	-	308	-	-	-	341	-	-	-	199	-	-	0
Leather, leather goods and fur (excl. footwear & clothing)	17	-	-	-	23	-	-	-	16	-	-	-	8	-	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	105	-	1	-	140	-	-	-	128	-	-	-	71	-	-	-
Medical, dental and other health and veterinary services	58	-	-	-	102	-	-	-	107	-	-	-	61	-	-	-
Metal (including metal products)	62	-	-	-	127	-	-	-	125	-	-	-	65	-	-	-
Mining and quarrying	48	-	-	-	45	-	-	-	63	-	-	-	83	-	-	-
Other manufacturing industries	128	-	1	-	242	-	-	-	299	-	-	-	152	-	-	0
Paper, printing and publishing	163	-	-	-	271	-	-	-	267	-	-	-	151	-	-	-
Personal and household services	301	-	0	-	518	-	0	-	555	-	0	-	280	-	0	-
Recreation and cultural services	135	-	0	-	235	-	-	-	228	-	-	0	104	-	-	-
Research and scientific institutes	15	-	-	-	38	-	-	-	47	-	-	-	26	-	-	-
Retail trade	891	-	-	-	1 133	-	-	-	1 093	-	-	0	592	-	-	0
Scientific, optical and similar equipment	30	-	-	-	47	-	-	-	35	-	-	-	22	-	-	-
Social and related community services	58	-	-	-	94	-	-	-	88	-	-	-	42	-	-	-
Specialised repair services	153	-	0	-	238	-	-	-	279	-	-	1	172	-	-	-
Textiles	42	-	-	-	78	-	-	-	120	-	-	-	48	-	-	-
Transport equipment	86	-	-	-	131	-	-	-	130	-	-	-	80	-	-	-
Transport, storage and communications	494	-	0	-	838	-	0	-	860	-	-	-	402	-	-	-
Vehicles, parts and accessories	125	-	0	-	175	-	0	-	161	-	-	-	107	-	-	-
Wholesale trade	322	-	0	-	573	-	-	-	671	-	-	-	349	-	-	-
Wood, wood products and furniture	86	-	-	-	96	-	-	-	84	-	-	-	51	-	-	-
Other ²	7	-	-	0	18	-	-	0	9	-	-	0	4	-	-	-
Total	10 235		2	1	18 656		1	1	19 619		1	1	10 535		0	0

1. The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.

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

2015 Tax Statistics

2015 Tax Statistics

Table A3.8.1: Assessed companies: cumulative taxable income by taxable income group, 2004 and 2013

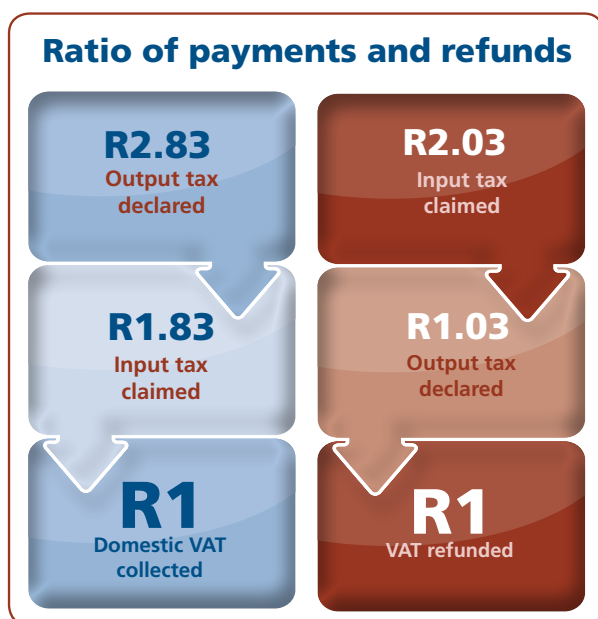
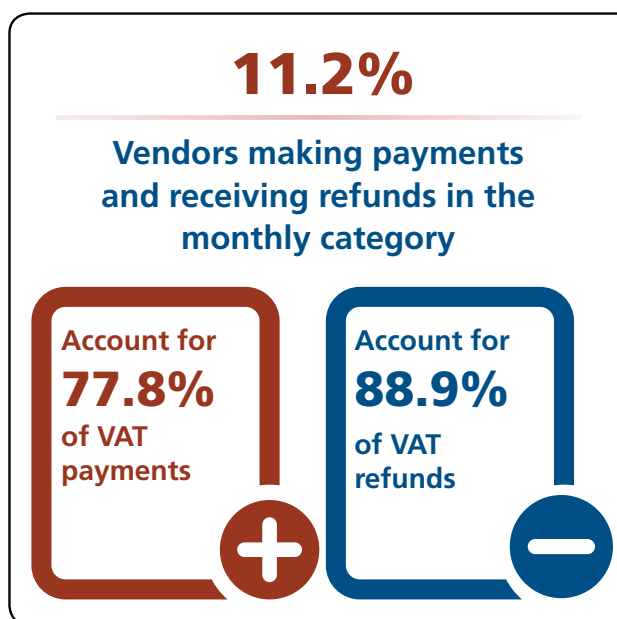
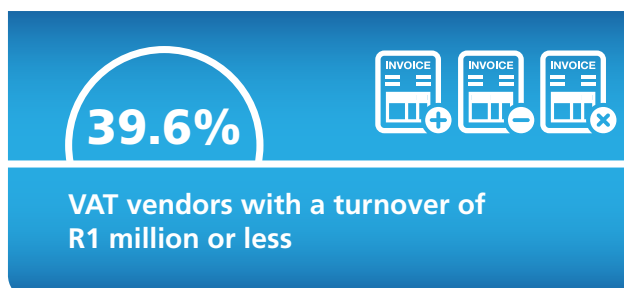
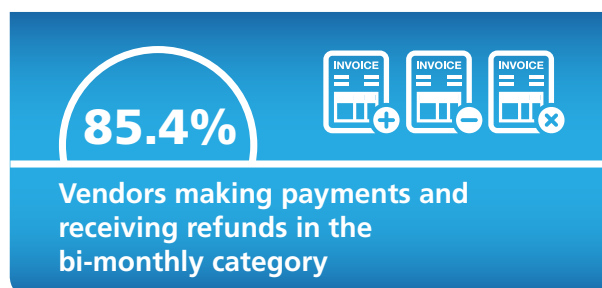
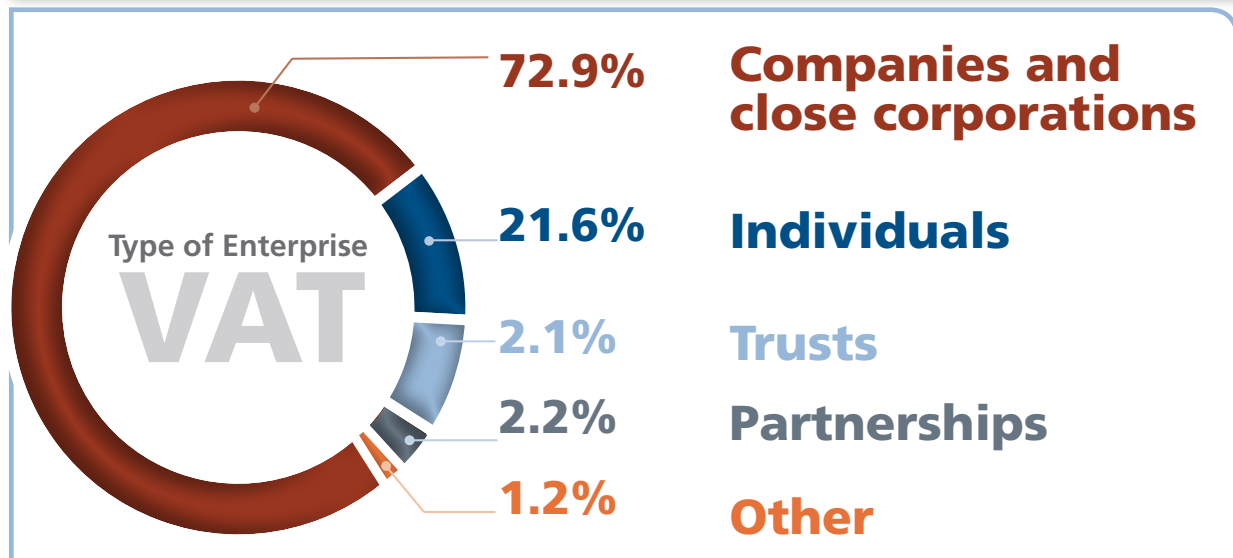
Taxable Income Group	Number of Taxpayers	(R million) per Tax Year									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
A: < -10 000 000 B: -5 000 001 to -10 000 000 C: -1 000 001 to -5 000 000 D: -500 001 to -1 000 000 E: -250 001 to -500 000 F: -100 001 to -250 000 G: -1 to -100 000 H: =0 I: 1 to 100 000 J: 100 001 to 250 000 K: 250 001 to 500 000 L: 500 001 to 750 000 M: 750 001 to 1 000 000 N: 1 000 001 to 2 500 000 O: 2 500 001 to 5 000 000 P: 5 000 001 to 7 500 000 Q: 7 500 001 to 10 000 000 R: 10 000 001 to 25 000 000 S: 25 000 001 to 50 000 000 T: 50 000 001 to 75 000 000 U: 75 000 001 to 100 000 000 V: 100 000 001 to 200 000 000 W: >200 000 001	1 426	-121 577	-113 006	-75 274	-52 658	-60 833	-93 075	-100 445	-85 339	-89 513	-94 350
	923	-6 544	-6 293	-6 169	-5 967	-5 421	-7 077	-7 392	-7 127	-7 232	-6 744
	5 164	-11 136	-9 662	-8 248	-7 344	-6 325	-9 726	-12 195	-12 928	-11 750	-10 994
	4 857	-3 411	-3 184	-2 851	-2 427	-1 906	-2 757	-3 393	-3 865	-4 358	-5 171
	7 311	-2 578	-2 272	-1 935	-1 876	-1 836	-2 379	-2 962	-3 464	-3 513	-3 688
	12 869	-2 071	-1 777	-1 272	-1 186	-1 362	-2 050	-2 592	-3 441	-3 804	-4 122
	49 863	-1 374	-923	-547	13	117	-804	-3 457	-4 996	-5 123	-6 025
	43 444	-	2 968	2 130	4 687	10 984	6 463	-6 599	-9 655	-10 664	-11 834
	46 275	1 257	2 168	3 061	3 781	4 793	3 651	2 664	1 835	1 478	970
	12 965	2 094	2 744	3 519	4 446	5 166	5 240	4 182	4 115	4 627	4 332
	7 734	2 751	3 379	3 776	4 996	6 129	5 887	5 028	4 832	4 642	4 570
	3 545	2 172	2 593	3 027	3 772	4 609	4 726	3 673	3 215	3 554	3 104
	2 121	1 840	2 140	2 578	3 364	4 982	3 395	3 546	3 715	2 956	2 973
	4 843	7 534	8 733	11 345	12 898	14 688	13 583	11 411	11 004	11 434	13 506
	1 969	6 870	7 317	8 216	10 774	12 785	11 735	9 240	10 278	11 233	12 460
	771	4 691	5 170	5 741	6 956	7 823	8 159	6 415	6 979	6 229	5 979
	378	3 272	3 629	4 633	5 535	6 504	5 419	4 185	3 574	3 873	3 031
	771	11 808	12 985	14 450	17 532	20 018	16 019	13 938	14 859	14 158	13 132
	306	10 700	11 822	14 238	15 975	18 364	14 871	12 730	13 529	14 324	15 391
	104	6 327	7 147	7 476	9 887	11 934	6 691	6 246	7 110	8 398	8 498
52	4 419	5 739	7 794	8 137	8 351	5 723	6 397	7 620	6 640	4 779	
106	14 760	20 420	21 376	24 929	26 452	18 059	13 299	21 942	21 141	23 094	
121	101 424	128 870	148 142	178 543	202 032	136 235	153 059	181 608	180 770	191 906	
Total	207 918	33 228	90 707	165 206	244 767	288 048	147 988	116 978	165 400	159 500	164 797
Total < 0 taxable income Total = 0 taxable income Total > 0 taxable income Total	82 413	-148 691	-137 117	-96 296	-71 445	-77 566	-117 868	-132 436	-121 160	-125 293	-131 094
	43 444	-	2 968	2 130	4 687	10 984	6 463	-6 599	-9 655	-10 664	-11 834
	82 061	181 919	224 856	259 372	311 525	354 630	259 393	256 013	296 215	295 457	307 725
	207 918	33 228	90 707	165 206	244 767	288 048	147 988	116 978	165 400	159 500	164 797
Percentage											
Total < 0 taxable income			-7.8%	-29.8%	-25.8%	8.6%	52.0%	12.4%	-8.5%	3.4%	4.6%
Total = 0 taxable income			-28.2%	-28.2%	120.0%	134.4%	-41.2%	-202.1%	46.3%	10.5%	11.0%
Total > 0 taxable income			23.6%	15.4%	20.1%	13.8%	-26.9%	-1.3%	15.7%	-0.3%	4.2%
Total			173.0%	82.1%	48.2%	17.7%	-48.6%	-21.0%	41.4%	-3.6%	3.3%

VALUE ADDED TAX

For the 2014/15 fiscal year:

679 274 Registered VAT vendors

420 940 (62.0%) were active



4 VALUE-ADDED TAX

KEY FACTS

In the 2014/15 fiscal year:

- Net VAT collections grew by 9.9% compared to the previous year. Aggregate growth in net VAT revenue was driven by an 8.9% increase in Domestic VAT payments and a growth of 4.2% in Import VAT payments (Chapter 5). It was further helped by a slight growth of only 3.4% in VAT refunds;
- Growth in Domestic VAT payments was constrained by high consumer debt, modest job creation, low consumer confidence and little real growth in disposable income. This resulted in moderate real consumption spending. The sectors that contributed most to Domestic VAT growth were *Financial intermediation, insurance, real-estate & business services; Wholesale & retail trade, catering & accommodation*; as well as *Agriculture, forestry & fishing*;
- Growth in VAT refunds was contained by savings of R1.3 billion (27.2%) in the *Electricity, gas & water*; as well as R2.0 billion (5.6%) in the *Mining & quarrying* sectors. These sectors were negatively affected by infrastructural constraints, labour tensions, lower commodity prices, rising operational costs and a fragile global recovery;
- VAT refunds increased in the *Financial intermediation, insurance, real-estate & business services; Community, social & personal services*; as well as *Transport, storage & communication* sectors; and
- There were 679 274 registered VAT vendors, of which 420 940 (62.0%) were active. A vendor is regarded as active if a VAT payment was made or a VAT refund was received during the fiscal year. Key statistics include:
 - Although only 11.2% of VAT vendors submitted returns every month, they contributed 77.8% of VAT payments and received 88.9% of VAT refunds;
 - VAT vendors that submitted returns bi-monthly (every two months) accounted for 85.4% of active vendors;
 - Companies and close corporations comprised 72.9% of VAT vendors, individuals 21.6%, partnerships 2.2%, trusts 2.1% and the remaining enterprises 1.2%;
 - The *Financial intermediation, insurance, real-estate & business services* sector is the largest, constituting 41.7% of the total number of VAT vendors;
 - VAT vendors with a turnover of R1 million or less constituted 39.6% of the total number of VAT vendors;
 - For each R1 in Domestic VAT declared, R2.83 in output tax was declared and R1.83 in input tax was claimed; and
 - For each R1 in VAT refund claimed, R1.03 in output tax was declared and R2.03 in input tax was claimed.

INTRODUCTION

This chapter reports on VAT payments and VAT refunds of registered VAT vendors and also provides some information about Import VAT. More information about Import VAT is contained in Chapter 5.

The South African VAT system is destination-based where only the consumption of goods and services in South Africa is taxed. VAT is therefore payable on the supply of goods and services within South Africa as well as goods and services imported into the country. It is a broad-based tax on consumption rather than a selective tax on specific products.

VAT is a significant source of revenue for Government and contributes on average more than 25% of all tax revenue. The South African tax legislation requires qualifying businesses (referred to as VAT vendors) to register and to charge and collect VAT on the supply of goods and services. The mechanism for charging, collecting and paying the VAT to Government is a self-assessment system that allows businesses to determine their VAT liability or refund.

The current standard rate of VAT in South Africa is 14% and is applicable to most goods and services supplied in the economy. It is intended to tax all consumption of goods and services except those that are exempt or zero-rated. VAT is levied at each stage of the production and distribution chain. There are a small number of goods and services that are either supplied at zero-rate or are exempt from VAT. These consumption concessions are intended to provide relief to consumers. Some basic food items, for example, are zero-rated to assist low-income groups.

The zero-rate is also applied to goods or services that are exported in line with the destination basis of VAT and is intended to free these goods and services from the burden of VAT.

Exempt supplies are supplies of goods and services on which VAT is not charged at either the standard or zero-rate. If a business produces only exempt supplies, it cannot register as a VAT vendor and, therefore, it cannot charge VAT on those supplies. Furthermore, any VAT the business incurs to produce exempt supplies cannot be deducted as input tax. For example, the rental of residential property and some financial services are exempt from VAT.

A VAT refund occurs when a vendor's input tax exceeds its output tax. This can happen when:

- Zero-rated supplies, such as goods for export, are produced. Input tax can be claimed for the production of such supplies but there will be no output tax against which to set off the input tax;
- Investing in capital projects. Input tax on capital items results in large once-off input tax claims; and
- Restocking or selling merchandise below cost.

This chapter gives an overview of:

- The VAT register;
- Payments and refunds;
- Input tax and output tax; and
- The distribution of vendors by turnover group.

VAT REGISTER

It is mandatory for a business that produces taxable supplies valued at more than R1 million, in any consecutive 12-month period, to register for VAT. A business may also voluntarily register if the value of its taxable supplies in the previous 12 months exceeded R50 000 or if it can reasonably be expected to exceed that amount within 12 months from the date of registration.

As a result of more stringent registration requirements, better authentication of VAT vendors and improved risk-based vetting of refunds, the number of vendors registered for VAT declined in 2011/12 and 2012/13. Despite the register increasing since 2013/14, the number of active vendors continues to decline. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year. In 2014/15 there were 679 274 registered VAT vendors of which 420 940 (62.0%) were active (see *Table 4.1*).

Table 4.1: Number of registered VAT vendors, 2011/12 - 2014/15

Fiscal year	Registered ¹	Active vendors	Percentage of registered
2011/12	652 349	441 820	67.7%
2012/13	650 540	431 572	66.3%
2013/14	662 194	424 562	64.1%
2014/15	679 274	420 940	62.0%

1. As per register at 31 March of each year. Excludes coded cases where status is in suspense or estate or address unknown.

PAYMENTS AND REFUNDS

The information about VAT payments and refunds, shown in *Table A4.1.1*, is drawn from vendor payments and refunds extracts. These values shown in the table do not match the actual collections, as published in Chapter 1, for a variety of reasons, which include:

- Unallocated payments and refunds included in the totals which are yet to be allocated to specific vendors;
- Debt equalisation within SARS where, for example, a VAT refund is used to pay off a CIT debt; or
- Journals passed to allocate payments between different tax periods within the VAT system.

By sector

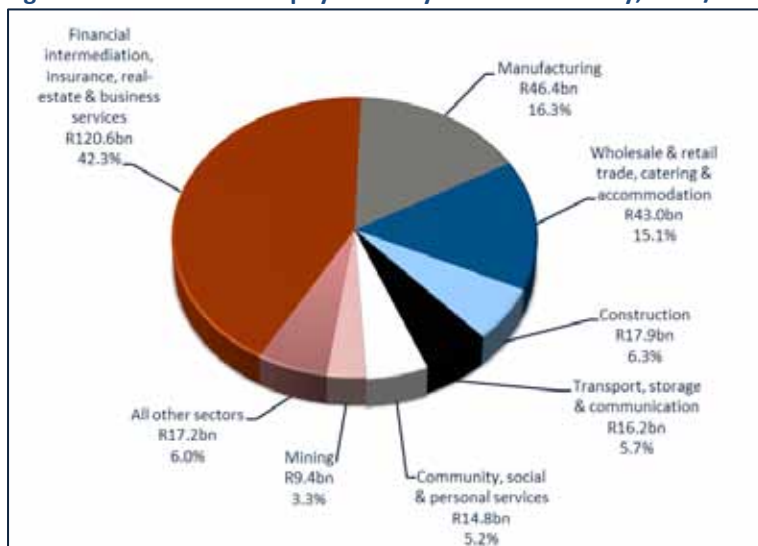
The largest number of VAT vendors in 2014/15, as shown in *Table A4.1.2* were in the *Financial intermediation, insurance, real-estate & business services* sector (41.7%) followed by *Wholesale & retail trade, catering & accommodation* (19.5%) and *Agriculture, forestry & fishing* (13.4%) sectors.

The *Financial intermediation, insurance, real-estate & business services* sector contributed R120.6 billion in Domestic VAT in 2014/15. It was the largest contributor and was responsible for 42.3% of Domestic VAT payments.

VALUE ADDED TAX

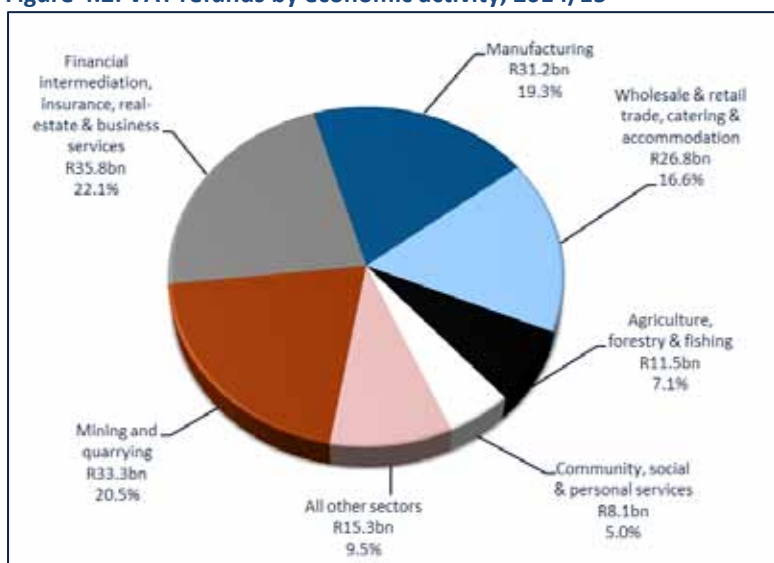
At the other end of the scale, the *Mining & quarrying* sector comprised only 0.6% of vendors and contributed 3.3% of the total Domestic VAT payments for 2014/15. However, these vendors received 20.5% of total VAT refunds. The large volume of zero-rated mineral exports makes the *Mining & quarrying* sector a negative contributor to net VAT. *Figure 4.1* shows the VAT payments by economic activity.

Figure 4.1: Domestic VAT payments by economic activity, 2014/15



The largest VAT refunds were paid to the *Financial intermediation, insurance, real-estate & business services*; *Mining & quarrying*; and *Manufacturing* sectors. The *Mining & quarrying* sector benefited from zero-rated exports while the *Financial intermediation, insurance, real-estate & business services* sector received substantial VAT refunds mainly because of other goods or services supplied to them. The *Manufacturing* sector benefitted from a combination of high capital expenditure and extensive exports (see *Figure 4.2*).

Figure 4.2: VAT refunds by economic activity, 2014/15



It should be noted that the SARS sector codes are not yet aligned with the SIC system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, payments and refunds for

each sector as defined by the SARS sector codes. *Table A4.1.2*, the source of the information shown in *Figure 4.1 & 4.2*, reclassifies the SARS sector codes according to the SIC system (SIC 5).

By sector - including Import VAT

Table A4.2.6 provides a fully aligned overview of Import VAT flows by SARS sector. In the past, only Domestic VAT and VAT refunds could be viewed by sector whereas Import VAT could only be viewed by section or chapter. The Import VAT recorded in each sector is based on bill of entry declarations and is classified using the VAT sector indicated by the importer's VAT reference number.

Although Import VAT reflects bill of entry declarations, it is closely aligned to actual collections. In 2012/13, bills of entry matched 99.1% of actual Import VAT collections, this rose to 99.5% in 2013/14 and 99.7% in 2014/15 as shown in *Table 4.2*.

Table 4.2: Import VAT per bills of entry vs. actual collected, 2012/13 – 2014/15

Fiscal year	Import VAT per bills of entry (R million)	Actual Import VAT (R million)	Bills of entry as percentage of actual
2012/13	110 422.6	111 426.9	99.1%
2013/14	130 439.3	131 084.6	99.5%
2014/15	136 051.8	136 517.7	99.7%

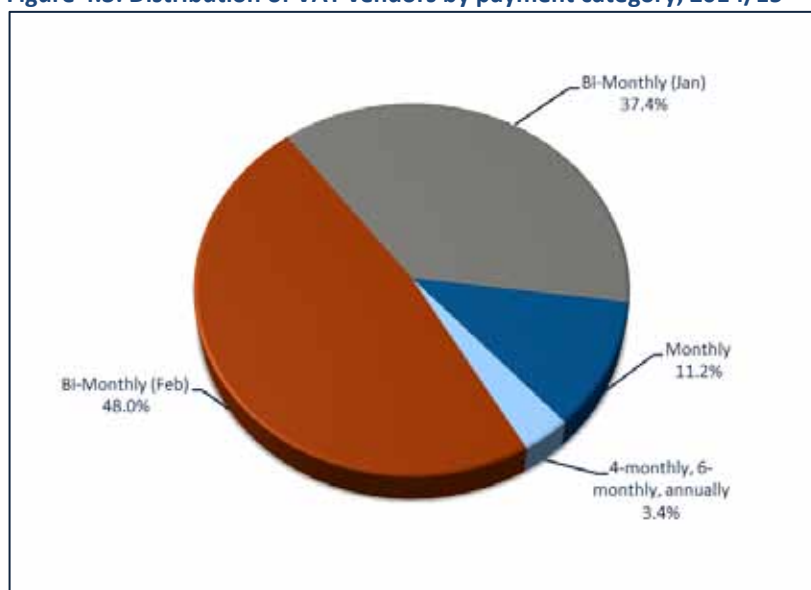
After including Import VAT for 2014/15, as shown in *Table A4.2.7*, the *Financial intermediation, insurance, real-estate & business services* sector remained the largest net VAT contributor with payments of R112.9 billion. The inclusion of Import VAT quadrupled the contribution of the *Wholesale & retail trade, catering & accommodation* sector from R16.2 billion to R67.7 billion. Sectors that showed net outflows before the inclusion of Import VAT benefited from the adjustment. The *Agriculture, forestry & fishing* sector, for example, moved from a net outflow of R0.3 billion to a net inflow of R2.2 billion.

By payment category

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). However, when the value of a vendor's taxable supplies (turnover) in a 12-month period exceeds R30 million the vendor is required to account for and pay VAT every month. Some farming enterprises are allowed to pay VAT six-monthly (twice a year) and small businesses with taxable supplies of less than R1.5 million in any consecutive 12-month period may pay their VAT every four months. However, this four monthly category was discontinued with effect from 1 July 2015. Vendors registered under this category were absorbed into Category B, that is, Bi-monthly (Feb).

In 2014/15, close to 86.0% of vendors submitted returns bi-monthly. However, the 11.2% that submitted monthly contributed 77.8% of VAT payments and accounted for 88.9% of VAT refunds. *Figure 4.3* shows the distribution of vendors by payment category.

Figure 4.3: Distribution of VAT vendors by payment category, 2014/15



Most vendors that submitted monthly returns in 2014/15 were in the *Financing, insurance, real-estate & business services* sector (25.5%) followed by the *Retail trade* sector (14.4%).

Table A4.2.1 provides a summary of the VAT payments and refunds within each payment category. Tables A4.2.2 to A4.2.5 provide a breakdown of the payments and refunds by sector for the different payment categories.

By type of enterprise

Nearly 73% of VAT vendors in 2014/15 were companies or close corporations. They contributed 91.6% of Domestic VAT payments and accounted for 88.5% of VAT refunds. Although individuals (sole proprietors) comprised 21.6% of VAT vendors, they only contributed 3.7% of Domestic VAT payments and accounted for 2.1% of VAT refunds.

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or “credit input” method that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (input tax) from the VAT collected on the supplies they produce (output tax). A VAT vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. The burden of VAT, therefore, rests on the final consumer whilst maintaining neutrality in the business chain. There are, however, some expenses for which input tax cannot be claimed. These include the acquisition of motor vehicles as well as entertainment expenses.

VAT returns submitted to SARS reflect amounts payable to SARS, amounts refundable by SARS or a nil return.

The input and output tax tables (Tables A4.4.1 to A4.4.3) show the values recorded in the actual VAT return submissions (VAT201 form).

VALUE ADDED TAX

The values for VAT payments and refunds, shown in *Table A4.1.1* do not match the VAT liability shown on the VAT returns. Reasons for this discrepancy include:

- Adjustments may have been made during the audit process;
- Actual payments may not have been made and the VAT liability may therefore form part of debt; or
- Refunds may have been delayed due to additional verification procedures.

The total values for output tax and input tax declared are the sum of all returns, and include the intermediate transactions between VAT vendors. There is no output tax payable on the supply of zero-rated goods and services. However, the input tax claimed on the acquisition of these goods and services is included in the input tax totals.

No VAT is charged on the supply of exempt goods and services and hence no input tax (or deemed input tax) can be claimed on the acquisition of such goods and services. Changes in the use of goods and services, changes in accounting practices as well as the writing off or recovery of bad debts are added to or subtracted from the total output tax declared and input tax claimed. *Table 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2011/12 - 2014/15

R million	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and/or services)	Supply of accommodation	Adjustments ¹	Total output tax
Fiscal year					
2011/12	872 170	27 879	1 818	10 214	912 081
2012/13	946 731	30 195	2 011	9 318	988 255
2013/14	1 035 445	32 082	2 219	10 145	1 079 891
2014/15	1 111 283	29 042	2 338	11 987	1 154 650
Percentage of total					
2011/12	95.6%	3.1%	0.2%	1.1%	100.0%
2012/13	95.8%	3.1%	0.2%	0.9%	100.0%
2013/14	95.9%	3.0%	0.2%	0.9%	100.0%
2014/15	96.2%	2.5%	0.2%	1.0%	100.0%

¹ Includes Change in use and export of second-hand goods, as well as Other and imported services.

From 2011/12 to 2013/14, the supply of standard-rated goods and services contributed slightly less than 96.0% of the total output tax. The supply of capital goods only contributed an average of 3.0% during this period. In 2014/15, the contribution of capital goods decreased to 2.5% as investments slowed in line with subdued business confidence levels in the South African economy.

Table 4.4: Input tax by class of supply, 2011/12 - 2014/15

R million	Claimed on capital goods and/or services	Claimed on capital goods imported	Claimed on other goods and/or services	Claimed on other goods imported	Claimed on adjustments ¹	Total input tax
Fiscal year						
2011/12	92 070	10 235	637 346	58 468	10 980	809 100
2012/13	97 302	8 838	694 636	72 153	7 828	880 757
2013/14	103 996	8 734	760 137	92 470	9 131	974 467
2014/15	108 936	7 860	803 441	100 317	10 246	1 030 799
Percentage of total						
2011/12	11.4%	1.3%	78.8%	7.2%	1.4%	100.0%
2012/13	11.0%	1.0%	78.9%	8.2%	0.9%	100.0%
2013/14	10.7%	0.9%	78.0%	9.5%	0.9%	100.0%
2014/15	10.6%	0.8%	77.9%	9.7%	1.0%	100.0%

During 2014/15, the largest portion of input tax (77.9%) was claimed for the purchase of other goods and services. Claims as a result of domestic capital purchases accounted for 10.6% of input tax. Imports were responsible for a further 10.5% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax on their VAT returns. This is evident as VAT on imports claimed on VAT returns in 2014/15 only amounted to R108.2 billion while Import VAT on bill of entry declarations, as shown in *Table 4.2*, totalled R136.1 billion. *Table 4.5* illustrates that for every R1 of Domestic VAT collected in 2014/15 there was a refund of R0.57.

Table 4.5: Relationship between Domestic VAT payments and VAT refunds, 2011/12 - 2014/15

Rand Fiscal year	For each R1 Domestic VAT payment, there is a VAT refund of
2011/12	0.59
2012/13	0.57
2013/14	0.60
2014/15	0.57

The relationship between output tax and input tax is best illustrated by calculating how much output tax is declared to collect R1 in Domestic VAT and how much input tax is claimed to refund R1 of VAT.

Table 4.6 illustrates that, irrespective of whether the economy is expanding or contracting, the ratios move in a fairly narrow range. The quantum of declarations varies according to the level of economic activity.

Table 4.6: Output/input tax declared for each R1 Domestic VAT collected and VAT refunded, 2011/12 - 2014/15

Rand Fiscal year	For each R1 of					
	Domestic VAT payments, there is input tax claimed of	Domestic VAT payments, there is output tax declared of	Net Domestic VAT payments	VAT refunded, there is input tax claimed of	VAT refunded, there is output tax declared of	Net VAT refunded
2011/12	-1.93	2.93	1.00	-2.08	1.06	-1.00
2012/13	-2.02	3.02	1.00	-2.12	1.12	-1.00
2013/14	-1.85	2.85	1.00	-2.09	1.09	-1.00
2014/15	-1.83	2.83	1.00	-2.03	1.03	-1.00

For each R1 in Domestic VAT declared in 2014/15:

- R2.83 in output tax was declared (R939.2 billion ÷ R332.3 billion); and
- R1.83 in input tax was claimed (R607.0 billion ÷ R332.3 billion).

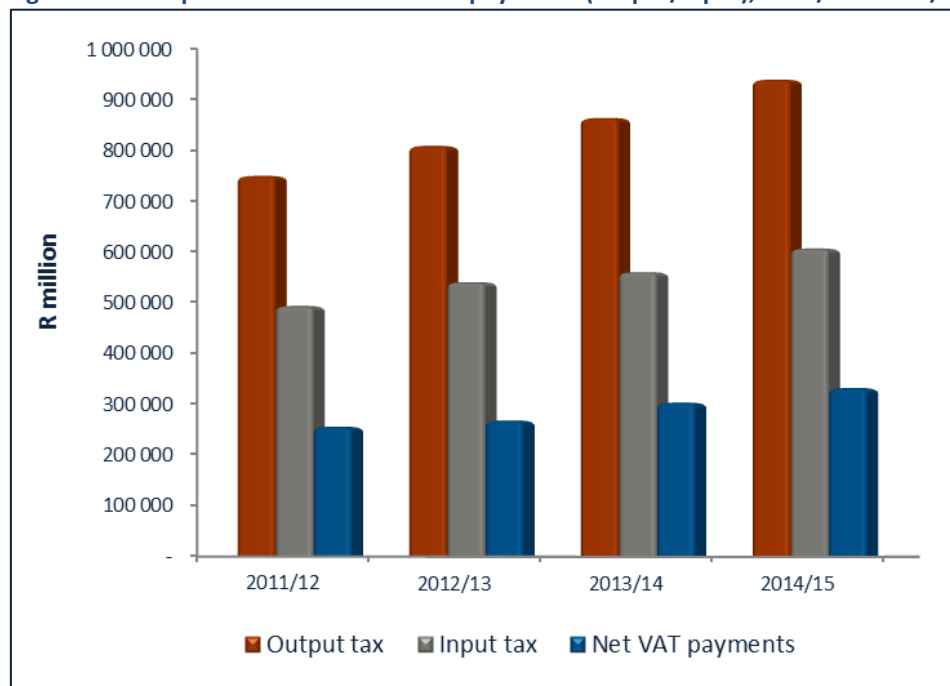
For each R1 in VAT refund claimed in 2014/15:

- R1.03 in output tax was declared (R215.4 billion ÷ R208.4 billion); and
- R2.03 in input tax was claimed (R423.8 billion ÷ R208.4 billion).

Some sectors differ significantly from these aggregate ratios. The *Mining & quarrying* sector, for example, which claimed refunds of R33.3 billion in 2014/15, declared only R0.55 in output tax and claimed R1.55 in input tax for each R1 in VAT refunds claimed. This was mainly because of the large volume of exports in this sector.

The input tax and output tax relationship is shown in *Figure 4.4*. *Tables A4.5.1* and *A4.5.2* show these ratios for each sector.

Figure 4.4: Composition of Domestic VAT payments (output/input), 2011/12 - 2014/15



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

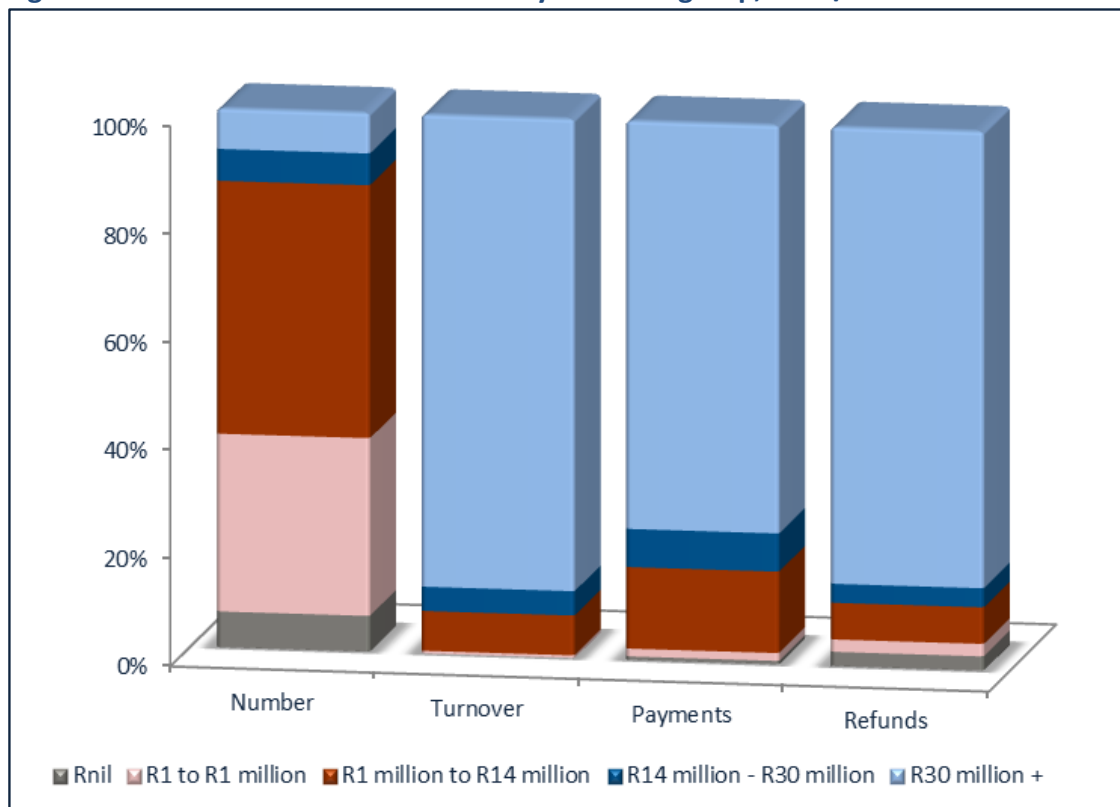
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

The calculation is performed as follows:

- If a vendor, who is registered to pay VAT monthly, submitted all 12 returns for a one-year period on time, the turnover would be calculated as the sum of the turnover declared on the 12 returns;
- If the vendor, however, 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. If the vendor, for example, submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

In 2014/15, 39.6% of VAT vendors had a turnover of R1 million or less. These vendors, however, accounted for only 2.1% of Domestic VAT payments and 4.9% of VAT refunds. In contrast, 2.6% of VAT vendors had an annual turnover greater than R100 million, they accounted for 63.0% of Domestic VAT payments and 76.0% of VAT refunds, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2014/15



VALUE ADDED TAX

Table A4.1.1: VAT: Payments and refunds by sector, 2011/12 – 2014/15

Fiscal year Sector	2011/12			2012/13			2013/14			2014/15		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	30 871	18 341	-8 567	30 253	20 324	-8 948	29 276	21 829	-9 425	30 501	23 997	-11 122
Agriculture, forestry and fishing ²	59 260	7 701	-8 502	58 364	7 764	-9 492	57 033	7 578	-10 302	56 320	11 119	-11 466
Bricks, ceramic, glass, cement and similar products	1 746	758	-244	1 663	795	-201	1 616	807	-158	1 584	924	-181
Catering and accommodation	13 653	3 183	-515	13 193	3 677	-419	12 919	4 018	-540	12 739	4 593	-580
Chemicals and chemical, rubber and plastic products	3 761	4 240	-3 485	3 732	4 721	-3 715	3 682	4 967	-4 328	3 708	7 969	-4 414
Clothing and footwear	1 506	825	-110	1 444	858	-163	1 410	808	-217	1 421	947	-191
Coal and petroleum products	744	4 412	-5 601	760	4 959	-6 098	748	5 956	-7 337	751	3 384	-6 389
Construction	29 373	12 882	-3 511	28 511	14 943	-3 689	28 095	17 159	-4 840	28 114	17 873	-4 790
Educational services	1 720	481	-299	1 698	626	-186	1 673	650	-204	1 717	788	-239
Electricity, gas and water ²	1 072	5 340	-2 481	1 074	4 548	-1 901	1 133	6 748	-4 773	1 212	6 060	-3 473
Financing, insurance, real estate and business services ²	150 082	72 434	-17 170	147 833	81 800	-20 086	147 080	87 774	-22 995	144 303	95 806	-24 437
Food, drink and tobacco	3 466	9 082	-3 346	3 365	10 038	-3 489	3 367	10 427	-3 992	3 485	11 182	-4 090
Leather, leather goods and fur (excl. footwear & clothing)	296	103	-99	287	111	-111	273	107	-163	271	124	-192
Machinery and related items	7 822	6 825	-2 583	7 720	7 566	-3 392	7 604	7 484	-3 717	7 628	8 193	-3 644
Medical, dental and other health and veterinary services	14 659	6 249	-332	14 530	6 649	-321	14 601	7 526	-363	14 746	8 293	-499
Metal (including metal products)	6 768	4 270	-6 310	6 580	4 723	-6 248	6 417	4 995	-7 726	6 355	4 986	-7 849
Mining and quarrying	2 477	7 220	-32 288	2 465	7 996	-33 006	2 473	10 349	-35 231	2 519	9 363	-33 262
Other manufacturing industries	3 048	1 434	-1 860	2 978	1 503	-1 760	2 902	1 573	-1 921	3 075	1 646	-2 187
Paper, printing and publishing	3 737	2 791	-768	3 553	2 905	-556	3 471	3 032	-619	3 403	3 042	-634
Personal and household services	3 342	685	-69	3 145	734	-44	3 009	787	-50	2 942	805	-50
Public administration	611	1 077	-4 950	587	1 353	-4 865	580	1 173	-5 108	592	1 204	-6 328
Recreation and cultural services	3 342	2 654	-413	3 232	2 798	-477	3 221	2 909	-513	3 284	3 091	-473
Research and scientific institutes	587	481	-150	586	565	-283	586	751	-579	600	838	-245
Retail trade	42 597	14 040	-4 330	40 569	15 643	-4 912	39 291	16 319	-5 419	38 003	17 553	-5 674
Scientific, optical and similar equipment	716	421	-121	715	447	-155	716	512	-156	712	576	-191
Social and related community services	2 507	488	-471	2 494	508	-464	2 522	569	-446	2 511	636	-510
Specialised repair services	7 947	1 915	-418	7 601	2 109	-350	7 345	2 201	-482	7 106	2 312	-497
Textiles	1 203	912	-270	1 194	935	-289	1 151	881	-362	1 139	938	-424
Transport equipment	1 017	632	-486	982	753	-491	949	813	-505	1 012	1 579	-557
Transport, storage and communications	13 009	13 383	-5 610	12 604	13 989	-5 430	12 377	14 844	-5 742	12 474	16 155	-7 078
Vehicles, parts and accessories	4 482	3 183	-8 310	4 381	3 259	-9 032	4 299	3 596	-10 946	4 364	4 518	-11 179
Wholesale trade	21 808	10 560	-6 029	20 999	11 894	-7 221	20 346	12 574	-8 634	20 023	14 067	-8 889
Wood, wood products and furniture	2 560	841	-189	2 450	846	-199	2 369	843	-187	2 323	924	-287
Other ³	31	16	-5	30	17	-3	28	19	-4	3	-	-1
Total	441 820	219 838	-129 892	431 572	242 356	-137 998	424 562	262 575	-157 983	420 940	285 485	-162 021

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

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

Table A4.1.1: VAT: Payments and refunds by sector, 2011/12 – 2014/15 (continued)

Sector	2011/12			2012/13			2013/14			2014/15		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Percentage of total												
Agencies and other services	7.0%	8.3%	6.6%	7.0%	8.4%	6.5%	6.9%	8.3%	6.0%	7.2%	8.4%	6.9%
Agriculture, forestry and fishing	13.4%	3.5%	6.5%	13.5%	3.2%	6.9%	13.4%	2.9%	6.5%	13.4%	3.9%	7.1%
Bricks, ceramic, glass, cement and similar products		0.3%	0.2%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%
Catering and accommodation	3.1%	1.4%	0.4%	3.1%	1.5%	0.3%	3.0%	1.5%	0.3%	3.0%	1.6%	0.4%
Chemicals and chemical, rubber and plastic products	0.9%	1.9%	2.7%	0.9%	1.9%	2.7%	0.9%	1.9%	2.7%	0.9%	2.8%	2.7%
Clothing and footwear	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.3%	0.1%	0.3%	0.3%	0.1%
Coal and petroleum products	0.2%	2.0%	4.3%	0.2%	2.0%	4.4%	0.2%	2.3%	4.6%	0.2%	1.2%	3.9%
Construction	6.6%	5.9%	2.7%	6.6%	6.2%	2.7%	6.6%	6.5%	3.1%	6.7%	6.3%	3.0%
Educational services		0.2%	0.2%	0.4%	0.3%	0.1%	0.4%	0.2%	0.1%	0.4%	0.3%	0.1%
Electricity, gas and water	0.2%	2.4%	1.9%	0.2%	1.9%	1.4%	0.3%	2.6%	3.0%	0.3%	2.1%	2.1%
Financing, insurance, real estate and business services	34.0%	32.9%	13.2%	34.3%	33.8%	14.6%	34.6%	33.4%	14.6%	34.3%	33.6%	15.1%
Food, drink and tobacco	0.8%	4.1%	2.6%	0.8%	4.1%	2.5%	0.8%	4.0%	2.5%	0.8%	3.9%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	1.8%	3.1%	2.0%	1.8%	3.1%	2.5%	1.8%	2.9%	2.4%	1.8%	2.9%	2.2%
Medical, dental and other health and veterinary services	3.3%	2.8%	0.3%	3.4%	2.7%	0.2%	3.4%	2.9%	0.2%	3.5%	2.9%	0.3%
Metal (including metal products)	1.5%	1.9%	4.9%	1.5%	1.9%	4.5%	1.5%	1.9%	4.9%	1.5%	1.7%	4.8%
Mining and quarrying	0.6%	3.3%	24.9%	0.6%	3.3%	23.9%	0.6%	3.9%	22.3%	0.6%	3.3%	20.5%
Other manufacturing industries	0.7%	0.7%	1.4%	0.7%	0.6%	1.3%	0.7%	0.6%	1.2%	0.7%	0.6%	1.3%
Paper, printing and publishing	0.8%	1.3%	0.6%	0.8%	1.2%	0.4%	0.8%	1.2%	0.4%	0.8%	1.1%	0.4%
Personal and household services	0.8%	0.3%	0.1%	0.7%	0.3%	0.0%	0.7%	0.3%	0.0%	0.7%	0.3%	0.0%
Public administration	0.1%	0.5%	3.8%	0.1%	0.6%	3.5%	0.1%	0.4%	3.2%	0.1%	0.4%	3.9%
Recreation and cultural services	0.8%	1.2%	0.3%	0.7%	1.2%	0.3%	0.8%	1.1%	0.3%	0.8%	1.1%	0.3%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.3%	0.4%	0.1%	0.3%	0.2%
Retail trade	9.6%	6.4%	3.3%	9.4%	6.5%	3.6%	9.3%	6.2%	3.4%	9.0%	6.1%	3.5%
Scientific, optical and similar equipment	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Social and related community services	0.6%	0.2%	0.4%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services	1.8%	0.9%	0.3%	1.8%	0.9%	0.3%	1.7%	0.8%	0.3%	1.7%	0.8%	0.3%
Textiles	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%
Transport equipment	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.3%	0.2%	0.6%	0.3%
Transport, storage and communications	2.9%	6.1%	4.3%	2.9%	5.8%	3.9%	2.9%	5.7%	3.6%	3.0%	5.7%	4.4%
Vehicles, parts and accessories	1.0%	1.4%	6.4%	1.0%	1.3%	6.5%	1.0%	1.4%	6.9%	1.0%	1.6%	6.9%
Wholesale trade	4.9%	4.8%	4.6%	4.9%	4.9%	5.2%	4.8%	4.8%	5.5%	4.8%	4.9%	5.5%
Wood, wood products and furniture	0.6%	0.4%	0.1%	0.6%	0.3%	0.1%	0.6%	0.3%	0.1%	0.6%	0.3%	0.2%
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%
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%

VALUE ADDED TAX

Table A4.1.2: VAT: Payments and refunds by economic activity, 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Economic activity ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Primary sector	61 737	14 921	-40 790	60 829	15 759	-42 499	59 506	17 927	-45 533	58 839	20 482	-44 728
Agriculture, forestry and fishing	59 260	7 701	-8 502	58 364	7 764	-9 492	57 033	7 578	-10 302	56 320	11 119	-11 466
Mining and quarrying	2 477	7 220	-32 288	2 465	7 996	-33 006	2 473	10 349	-35 231	2 519	9 363	-33 262
Secondary sector	68 835	55 747	-31 463	67 008	60 651	-32 456	65 903	67 111	-41 000	66 193	70 347	-39 492
Manufacturing ²	38 390	37 525	-25 472	37 423	41 160	-26 866	36 675	43 204	-31 387	36 867	46 414	-31 229
Electricity, gas and water	1 072	5 340	-2 481	1 074	4 548	-1 901	1 133	6 748	-4 773	1 212	6 060	-3 473
Construction	29 373	12 882	-3 511	28 511	14 943	-3 689	28 095	17 159	-4 840	28 114	17 873	-4 790
Tertiary sector	311 217	149 155	-57 634	303 705	165 929	-63 040	299 125	177 518	-71 446	295 905	194 656	-77 801
Wholesale and retail trade, catering and accommodation ³	90 487	32 881	-19 603	86 743	36 582	-21 934	84 200	38 708	-26 020	82 235	43 043	-26 819
Transport, storage and communication	13 009	13 383	-5 610	12 604	13 989	-5 430	12 377	14 844	-5 742	12 474	16 155	-7 078
Financial intermediation, insurance, real-estate and business services ⁴	181 540	91 257	-25 887	178 672	102 690	-29 317	176 942	110 353	-32 999	175 404	120 641	-35 805
Community, social and personal services ⁵	26 181	11 634	-6 534	25 686	12 668	-6 359	25 606	13 613	-6 685	25 792	14 818	-8 099
Other⁶	31	16	-5	30	17	-3	28	19	-4	3	-	-1
Total	441 820	219 838	-129 892	431 572	242 356	-137 998	424 562	262 575	-157 983	420 940	285 485	-162 021
Percentage of total												
Primary sector	14.0%	6.8%	31.4%	14.1%	6.5%	30.8%	14.0%	6.8%	28.8%	14.0%	7.2%	27.6%
Agriculture, forestry and fishing	13.4%	3.5%	6.5%	13.5%	3.2%	6.9%	13.4%	2.9%	6.5%	13.4%	3.9%	7.1%
Mining and quarrying	0.6%	3.3%	24.9%	0.6%	3.3%	23.9%	0.6%	3.9%	22.3%	0.6%	3.3%	20.5%
Secondary sector	15.6%	25.4%	24.2%	15.5%	25.0%	23.5%	15.5%	26.6%	26.0%	15.7%	24.6%	24.4%
Manufacturing	8.7%	17.1%	19.6%	8.7%	17.0%	19.5%	8.6%	16.5%	19.9%	8.8%	16.3%	19.3%
Electricity, gas and water	0.2%	2.4%	1.9%	0.2%	1.9%	1.4%	0.3%	2.6%	3.0%	0.3%	2.1%	2.1%
Construction	6.6%	5.9%	2.7%	6.6%	6.2%	2.7%	6.6%	6.5%	3.1%	6.7%	6.3%	3.0%
Tertiary sector	70.4%	67.8%	44.4%	70.4%	68.5%	45.7%	70.5%	67.6%	45.2%	70.3%	68.2%	48.0%
Wholesale and retail trade, catering and accommodation	20.5%	15.0%	15.1%	20.1%	15.1%	15.9%	19.8%	14.7%	16.5%	19.5%	15.1%	16.6%
Transport, storage and communication	2.9%	6.1%	4.3%	2.9%	5.8%	3.9%	2.9%	5.7%	3.6%	3.0%	5.7%	4.4%
Financial intermediation, insurance, real-estate and business services	41.1%	41.5%	19.9%	41.4%	42.4%	21.2%	41.7%	42.0%	20.9%	41.7%	42.3%	22.1%
Community, social and personal services	5.9%	5.3%	5.0%	6.0%	5.2%	4.6%	6.0%	5.2%	4.2%	6.1%	5.2%	5.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

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

VALUE ADDED TAX

Table A4.2.1: VAT: Payments and refunds by payment category, 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Payment category ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	159 497	20 215	-4 710	155 599	22 090	-5 126	153 326	24 293	-5 472	157 307	27 120	-7 402
B: Bi-monthly (Feb)	217 863	27 367	-7 673	212 168	30 156	-8 140	208 301	32 630	-9 096	202 160	35 720	-10 351
C: Monthly	48 225	171 880	-117 342	48 106	189 750	-124 572	47 916	205 280	-143 255	47 133	222 235	-144 116
D: 6-monthly	14 222	291	-139	13 719	272	-141	13 097	278	-132	12 494	337	-136
E: Annually	1 092	53	-16	1 108	60	-10	1 089	65	-22	1 024	42	-7
F: 4-monthly	921	31	-12	872	28	-8	833	30	-7	822	31	-11
Total	441 820	219 838	-129 892	431 572	242 356	-137 998	424 562	262 575	-157 983	420 940	285 485	-162 021
Percentage of total												
A: Bi-monthly (Jan)	36.1%	9.2%	3.6%	36.1%	9.1%	3.7%	36.1%	9.3%	3.5%	37.4%	9.5%	4.6%
B: Bi-monthly (Feb)	49.3%	12.4%	5.9%	49.2%	12.4%	5.9%	49.1%	12.4%	5.8%	48.0%	12.5%	6.4%
C: Monthly	10.9%	78.2%	90.3%	11.1%	78.3%	90.3%	11.3%	78.2%	90.7%	11.2%	77.8%	88.9%
D: 6-monthly	3.2%	0.1%	0.1%	3.2%	0.1%	0.1%	3.1%	0.1%	0.1%	3.0%	0.1%	0.1%
E: Annually	0.2%	0.0%	0.0%	0.3%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%
F: 4-monthly	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

VALUE ADDED TAX

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	3 947	14 623	-7 790	3 927	16 240	-8 084	3 847	17 390	-8 597	3 880	19 054	-9 952
Agriculture, forestry and fishing ²	2 959	3 890	-5 030	2 949	3 571	-5 877	2 941	3 055	-6 448	2 908	6 028	-6 954
Bricks, ceramic, glass, cement and similar products	290	576	-225	281	595	-180	276	579	-133	271	672	-153
Catering and accommodation	818	1 727	-268	819	2 045	-205	812	2 203	-248	813	2 549	-264
Chemicals and chemical, rubber and plastic products	897	3 774	-3 398	918	4 224	-3 615	920	4 436	-4 226	923	7 382	-4 278
Clothing and footwear	229	652	-97	226	676	-148	228	620	-198	224	738	-167
Coal and petroleum products	354	4 375	-5 585	362	4 918	-6 084	364	5 912	-7 318	354	3 330	-6 363
Construction	3 396	9 519	-2 903	3 382	11 250	-3 099	3 325	13 067	-4 153	3 276	13 266	-3 910
Educational services	123	247	-242	125	374	-136	124	363	-141	131	479	-175
Electricity, gas and water ²	181	5 238	-2 450	188	4 423	-1 870	219	6 610	-4 725	223	5 885	-3 402
Financing, insurance, real estate and business services ²	12 372	53 808	-12 846	12 403	61 273	-15 556	12 409	65 271	-17 976	12 040	70 983	-18 138
Food, drink and tobacco	844	8 791	-3 235	817	9 732	-3 378	816	10 092	-3 868	812	10 790	-3 918
Leather, leather goods and fur (excl. footwear & clothing)	44	72	-92	43	80	-104	42	73	-156	40	85	-182
Machinery and related items	1 235	5 748	-2 446	1 230	6 404	-3 221	1 228	6 225	-3 525	1 228	6 819	-3 395
Medical, dental and other health and veterinary services	551	3 539	-244	539	3 639	-212	544	4 236	-243	539	4 683	-308
Metal (including metal products)	1 285	3 269	-6 237	1 266	3 653	-6 163	1 259	3 854	-7 638	1 211	3 801	-7 745
Mining and quarrying	920	6 892	-32 044	931	7 604	-32 517	948	9 947	-34 406	935	8 869	-32 591
Other manufacturing industries	440	1 076	-1 809	432	1 115	-1 690	432	1 161	-1 847	434	1 193	-2 103
Paper, printing and publishing	462	2 289	-726	447	2 374	-502	447	2 488	-567	421	2 482	-581
Personal and household services	131	345	-46	122	355	-24	117	378	-29	112	363	-23
Public administration	489	1 056	-4 828	470	1 334	-4 760	462	1 148	-5 018	470	1 177	-6 227
Recreation and cultural services	367	2 228	-289	365	2 328	-355	372	2 400	-402	362	2 533	-325
Research and scientific institutes	68	381	-130	74	460	-258	76	634	-557	76	707	-220
Retail trade	6 899	11 097	-3 763	6 909	12 469	-4 278	6 910	12 954	-4 798	6 799	13 917	-4 930
Scientific, optical and similar equipment	110	320	-109	110	338	-136	112	394	-131	109	433	-160
Social and related community services	303	258	-231	296	264	-225	302	300	-198	302	354	-245
Specialised repair services	456	1 018	-370	458	1 143	-304	454	1 146	-428	449	1 185	-429
Textiles	228	782	-255	230	796	-271	235	738	-335	232	778	-391
Transport equipment	161	520	-441	158	633	-440	166	678	-461	163	1 433	-479
Transport, storage and communications	2 119	11 823	-5 169	2 097	12 306	-4 976	2 078	12 998	-5 294	2 054	14 106	-6 479
Vehicles, parts and accessories	852	2 755	-8 270	844	2 795	-8 992	829	3 109	-10 895	838	3 982	-11 111
Wholesale trade	4 410	8 630	-5 613	4 407	9 804	-6 746	4 351	10 308	-8 140	4 243	11 634	-8 268
Wood, wood products and furniture	285	563	-161	281	538	-168	271	511	-154	261	544	-251
Total	48 225	171 880	-117 342	48 106	189 750	-124 572	47 916	205 280	-143 255	47 133	222 235	-144 116

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

VALUE ADDED TAX

Table A4.2.3: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2011/12 – 2014/15

Fiscal year	2011/12				2012/13				2013/14				2014/15			
	Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)	
Agencies and other services ¹	11 690	1 572	-315		11 544	1 708	-388		11 118	1 897	-360		12 594	2 184	-598	
Agriculture, forestry and fishing	12 134	936	-935		12 003	1 056	-1 006		11 928	1 156	-1 082		12 401	1 344	-1 310	
Bricks, ceramic, glass, cement and similar products	646	75	-7		605	86	-13		596	94	-11		597	111	-13	
Catering and accommodation	5 500	606	-115		5 331	701	-93		5 256	792	-128		5 372	907	-160	
Chemicals and chemical, rubber and plastic products	1 262	193	-38		1 234	210	-42		1 216	223	-47		1 267	246	-62	
Clothing and footwear	553	79	-8		537	81	-9		527	87	-8		575	98	-17	
Coal and petroleum products	158	15	-7		159	17	-6		157	21	-9		168	24	-15	
Construction	11 363	1 458	-238		11 051	1 581	-251		10 915	1 759	-277		11 408	2 006	-443	
Educational services	724	100	-26		701	103	-20		685	122	-21		743	132	-26	
Electricity, gas and water	410	43	-19		414	59	-17		421	67	-23		489	82	-31	
Financing, insurance, real estate and business services	59 471	8 232	-1 775		58 535	8 925	-1 881		58 305	9 893	-2 118		58 103	10 921	-2 779	
Food, drink and tobacco	1 127	117	-42		1 118	135	-42		1 133	144	-51		1 282	172	-80	
Leather, leather goods and fur (excl. footwear & clothing)	114	14	-3		115	15	-3		109	17	-3		109	18	-3	
Machinery and related items	3 006	488	-60		2 919	523	-77		2 856	561	-78		2 948	618	-146	
Medical, dental and other health and veterinary services	6 380	1 198	-29		6 311	1 352	-33		6 351	1 485	-37		6 584	1 644	-67	
Metal (including metal products)	2 459	444	-30		2 389	480	-37		2 316	506	-40		2 411	527	-48	
Mining and quarrying	632	146	-68		615	154	-171		608	181	-128		677	242	-170	
Other manufacturing industries	1 182	160	-25		1 149	178	-24		1 118	185	-30		1 288	212	-51	
Paper, printing and publishing	1 533	236	-20		1 470	245	-21		1 421	253	-19		1 441	264	-26	
Personal and household services	1 471	140	-11		1 351	155	-10		1 284	174	-9		1 311	194	-13	
Public administration	59	8	-44		60	7	-26		61	12	-31		67	14	-29	
Recreation and cultural services	1 336	186	-59		1 304	207	-65		1 322	234	-51		1 389	264	-72	
Research and scientific institutes	241	45	-10		238	47	-15		239	60	-12		255	66	-14	
Retail trade	15 617	1 273	-230		14 788	1 376	-263		14 258	1 464	-274		14 017	1 608	-349	
Scientific, optical and similar equipment	272	50	-4		267	54	-9		267	59	-11		279	69	-12	
Social and related community services	1 141	97	-121		1 131	117	-123		1 134	129	-135		1 144	132	-133	
Specialised repair services	3 316	396	-21		3 161	431	-16		3 037	466	-24		3 017	513	-30	
Textiles	438	61	-6		435	63	-7		407	63	-12		423	70	-21	
Transport equipment	351	48	-20		346	57	-18		328	63	-21		404	71	-48	
Transport, storage and communications	4 624	646	-204		4 493	707	-193		4 403	768	-191		4 736	869	-291	
Vehicles, parts and accessories	1 629	194	-20		1 573	214	-21		1 575	228	-22		1 673	254	-35	
Wholesale trade	7 691	840	-186		7 326	913	-216		7 082	985	-194		7 226	1 071	-294	
Wood, wood products and furniture	967	120	-13		926	133	-12		893	145	-13		909	174	-17	
Total	159 497	20 215	-4 710		155 599	22 090	-5 126		153 326	24 293	-5 472		157 307	27 120	-7 402	

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE ADDED TAX

Table A4.2.4: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	15 147	2 143	-462	14 703	2 372	-475	14 240	2 539	-467	13 960	2 756	-572
Agriculture, forestry and fishing	29 681	2 577	-2 396	29 426	2 860	-2 467	28 806	3 079	-2 637	28 269	3 404	-3 066
Bricks, ceramic, glass, cement and similar products	808	107	-12	776	114	-9	743	134	-14	715	141	-16
Catering and accommodation	7 309	845	-132	7 019	927	-121	6 827	1 020	-163	6 535	1 133	-156
Chemicals and chemical, rubber and plastic products	1 596	272	-48	1 573	287	-59	1 539	308	-56	1 511	340	-74
Clothing and footwear	723	94	-6	679	101	-6	654	101	-11	622	111	-7
Coal and petroleum products	232	22	-8	237	24	-8	226	22	-10	228	30	-10
Construction	14 581	1 904	-370	14 049	2 111	-339	13 832	2 332	-410	13 406	2 600	-437
Educational services	865	133	-31	866	150	-31	857	164	-42	837	177	-38
Electricity, gas and water	478	59	-12	469	66	-13	490	71	-25	496	93	-40
Financing, insurance, real estate and business services	76 898	10 349	-2 531	75 564	11 551	-2 638	75 054	12 557	-2 880	72 884	13 850	-3 508
Food, drink and tobacco	1 490	154	-68	1 425	171	-70	1 415	190	-73	1 385	219	-92
Leather, leather goods and fur (excl. footwear & clothing)	138	17	-4	129	16	-3	122	17	-4	122	22	-6
Machinery and related items	3 569	589	-77	3 562	639	-95	3 514	698	-114	3 446	756	-103
Medical, dental and other health and veterinary services	7 704	1 511	-58	7 653	1 657	-76	7 680	1 804	-84	7 598	1 965	-124
Metal (including metal products)	3 021	556	-44	2 922	589	-48	2 840	635	-49	2 730	658	-56
Mining and quarrying	925	182	-176	919	237	-319	917	221	-697	905	251	-501
Other manufacturing industries	1 420	197	-26	1 391	210	-46	1 347	228	-43	1 349	241	-33
Paper, printing and publishing	1 736	266	-22	1 633	286	-33	1 600	291	-33	1 536	297	-27
Personal and household services	1 731	200	-12	1 666	225	-11	1 601	234	-12	1 515	248	-15
Public administration	63	14	-78	57	12	-79	57	13	-58	55	12	-72
Recreation and cultural services	1 630	240	-65	1 554	262	-58	1 519	275	-60	1 523	294	-77
Research and scientific institutes	272	55	-10	269	57	-11	266	56	-10	264	66	-11
Retail trade	20 030	1 669	-336	18 823	1 798	-370	18 075	1 900	-347	17 147	2 027	-395
Scientific, optical and similar equipment	333	52	-7	337	55	-9	336	58	-15	322	74	-19
Social and related community services	1 059	133	-118	1 062	126	-116	1 082	139	-113	1 059	150	-131
Specialised repair services	4 163	500	-28	3 973	535	-30	3 844	588	-29	3 630	614	-38
Textiles	537	69	-9	529	76	-11	509	80	-14	484	90	-12
Transport equipment	502	63	-26	475	63	-33	452	71	-23	442	76	-30
Transport, storage and communications	6 244	914	-236	5 991	976	-260	5 877	1 078	-257	5 660	1 179	-307
Vehicles, parts and accessories	1 999	235	-21	1 962	250	-19	1 894	258	-29	1 852	282	-33
Wholesale trade	9 675	1 089	-230	9 236	1 176	-260	8 886	1 281	-299	8 526	1 362	-327
Wood, wood products and furniture	1 304	158	-14	1 239	175	-19	1 200	186	-20	1 147	206	-18
Total	217 863	27 367	-7 673	212 168	30 156	-8 140	208 301	32 630	-9 096	202 160	35 720	-10 351

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE ADDED TAX

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	87	4	-1	79	4	-0	71	3	-0	67	3	-1
Agriculture, forestry and fishing	14 486	297	-141	13 986	277	-142	13 358	288	-135	12 742	344	-137
Bricks, ceramic, glass, cement and similar products	2	0	-0	1	0	-	1	0	-	1	0	-
Catering and accommodation	26	4	-0	24	4	-0	24	4	-0	19	4	-0
Chemicals and chemical, rubber and plastic products	6	0	-0	7	0	-0	7	0	-0	7	1	-0
Clothing and footwear	1	0	-	2	0	-0	1	0	-	-	-	-
Coal and petroleum products	-	-	-	2	0	-	1	0	-	1	0	-
Construction	33	1	-0	29	1	-0	23	1	-0	24	1	-1
Educational services	8	0	-0	6	0	-0	7	0	-0	6	0	-0
Electricity, gas and water	3	0	-0	3	0	-0	3	0	-0	4	0	-0
Financing, insurance, real estate and business services	1 341	46	-18	1 331	51	-11	1 312	52	-20	1 276	52	-13
Food, drink and tobacco	5	1	-0	5	0	-0	3	0	-0	6	0	-0
Leather, leather goods and fur (excl. footwear & clothing)	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	12	0	-0	9	0	-0	6	0	-0	6	0	-0
Medical, dental and other health and veterinary services	24	1	-0	27	1	-0	26	1	-0	25	1	-0
Metal (including metal products)	3	0	-	3	0	-0	2	0	-0	3	0	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	2	0	-0
Other manufacturing industries	6	0	-	6	0	-0	5	0	-0	4	0	-0
Paper, printing and publishing	6	0	-0	3	0	-0	3	0	-0	5	0	-
Personal and household services	9	0	-0	6	0	-0	7	0	-0	4	0	-
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	9	0	-0	9	0	-0	8	0	-0	10	0	-0
Research and scientific institutes	6	0	-0	5	0	-0	5	0	-0	5	0	-0
Retail trade	51	1	-0	49	1	-0	48	1	-0	40	1	-0
Scientific, optical and similar equipment	1	0	-	1	0	-	1	0	-	2	0	-
Social and related community services	4	0	-0	5	0	-0	4	0	-0	6	0	-0
Specialised repair services	12	0	-0	9	0	-0	10	0	-	10	0	-0
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	3	0	-0	3	0	-	3	0	-0	3	0	-
Transport, storage and communications	22	0	-0	23	1	-1	19	0	-0	24	1	-0
Vehicles, parts and accessories	2	0	-0	2	0	-	1	0	-	1	0	-
Wholesale trade	32	1	-0	30	1	-0	27	0	-0	28	0	-0
Wood, wood products and furniture	4	0	-	4	0	-0	5	0	-0	6	0	-0
Other ²	31	16	-5	30	17	-3	28	19	-4	3	-	-1
Total	16 235	375	-167	15 699	360	-159	15 019	373	-161	14 340	410	-153

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

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

VALUE ADDED TAX

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2013/14 – 2014/15

Fiscal year	2013/14					2014/15				
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services ¹	7 552	21 829	29 381	-9 425	19 956	8 538	23 997	32 534	-11 122	21 412
Agriculture, forestry and fishing ²	2 464	7 578	10 042	-10 302	-260	2 546	11 119	13 665	-11 466	2 199
Bricks, ceramic, glass, cement and similar products	512	807	1 319	-158	1 161	553	924	1 478	-181	1 296
Catering and accommodation	77	4 018	4 095	-540	3 555	86	4 593	4 679	-580	4 099
Chemicals and chemical, rubber and plastic products	8 680	4 967	13 647	-4 328	9 319	9 585	7 969	17 554	-4 414	13 140
Clothing and footwear	1 311	808	2 119	-217	1 901	1 376	947	2 323	-191	2 131
Coal and petroleum products	2 000	5 956	7 956	-7 337	619	2 490	3 384	5 874	-6 389	-515
Construction	3 243	17 159	20 402	-4 840	15 562	1 892	17 873	19 765	-4 790	14 976
Educational services	70	650	720	-204	516	66	788	855	-239	615
Electricity, gas and water ²	978	6 748	7 725	-4 773	2 952	1 489	6 060	7 549	-3 473	4 076
Financing, insurance, real estate and business services ²	17 227	87 774	105 000	-22 995	82 006	19 487	95 806	115 293	-24 437	90 856
Food, drink and tobacco	4 198	10 427	14 625	-3 992	10 633	4 238	11 182	15 420	-4 090	11 330
Leather, leather goods and fur (excl. footwear & clothing)	173	107	281	-163	118	185	124	309	-192	117
Machinery and related items	9 914	7 484	17 398	-3 717	13 681	9 482	8 193	17 674	-3 644	14 031
Medical, dental and other health and veterinary services	337	7 526	7 863	-363	7 500	362	8 293	8 655	-499	8 156
Metal (including metal products)	4 758	4 995	9 753	-7 726	2 027	4 755	4 986	9 741	-7 849	1 892
Mining and quarrying	3 130	10 349	13 479	-35 231	-21 752	2 524	9 363	11 887	-33 262	-21 376
Other manufacturing industries	1 834	1 573	3 407	-1 921	1 487	1 867	1 646	3 513	-2 187	1 326
Paper, printing and publishing	1 893	3 032	4 925	-619	4 307	1 951	3 042	4 993	-634	4 360
Personal and household services	48	787	835	-50	784	41	805	846	-50	795
Public administration	1	1 173	1 174	-5 108	-3 934	1	1 204	1 205	-6 328	-5 123
Recreation and cultural services	335	2 909	3 244	-513	2 731	242	3 091	3 333	-473	2 860
Research and scientific institutes	59	751	810	-579	230	74	838	912	-245	667
Retail trade	7 820	16 319	24 139	-5 419	18 721	8 663	17 553	26 216	-5 674	20 542
Scientific, optical and similar equipment	774	512	1 285	-156	1 129	919	576	1 495	-191	1 304
Social and related community services	25	569	594	-446	147	33	636	669	-510	160
Specialised repair services	1 029	2 201	3 229	-482	2 748	1 122	2 312	3 434	-497	2 937
Textiles	1 431	881	2 312	-362	1 950	1 556	938	2 494	-424	2 069
Transport equipment	142	813	955	-505	450	738	1 579	2 318	-557	1 761
Transport, storage and communications	4 240	14 844	19 085	-5 742	13 343	4 143	16 155	20 297	-7 078	13 220
Vehicles, parts and accessories	21 635	3 596	25 231	-10 946	14 285	22 567	4 518	27 085	-11 179	15 906
Wholesale trade	18 138	12 574	30 711	-8 634	22 078	18 996	14 067	33 063	-8 889	24 174
Wood, wood products and furniture	259	843	1 102	-187	915	304	924	1 228	-287	941
Other ³	4 152	19	4 170	-4	4 167	3 182	-	3 182	-1	3 181
Total	130 439	262 575	393 015	-157 983	235 031	136 052	285 485	421 537	-162 021	259 515

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

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

VALUE ADDED TAX

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2013/14 – 2014/15 (continued)

Fiscal year	2013/14					2014/15				
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services	5.8%	8.3%	7.5%	6.0%	8.5%	6.3%	8.4%	7.7%	6.9%	8.3%
Agriculture, forestry and fishing	1.9%	2.9%	2.6%	6.5%	-0.1%	1.9%	3.9%	3.2%	7.1%	0.8%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.1%	0.5%	0.4%	0.3%	0.4%	0.1%	0.5%
Catering and accommodation	0.1%	1.5%	1.0%	0.3%	1.5%	0.1%	1.6%	1.1%	0.4%	1.6%
Chemicals and chemical, rubber and plastic products	6.7%	1.9%	3.5%	2.7%	4.0%	7.0%	2.8%	4.2%	2.7%	5.1%
Clothing and footwear	1.0%	0.3%	0.5%	0.1%	0.8%	1.0%	0.3%	0.6%	0.1%	0.8%
Coal and petroleum products	1.5%	2.3%	2.0%	4.6%	0.3%	1.8%	1.2%	1.4%	3.9%	-0.2%
Construction	2.5%	6.5%	5.2%	3.1%	6.6%	1.4%	6.3%	4.7%	3.0%	5.8%
Educational services	0.1%	0.2%	0.2%	0.1%	0.2%	0.0%	0.3%	0.2%	0.1%	0.2%
Electricity, gas and water	0.7%	2.6%	2.0%	3.0%	1.3%	1.1%	2.1%	1.8%	2.1%	1.6%
Financing, insurance, real estate and business services	13.2%	33.4%	26.7%	14.6%	34.9%	14.3%	33.6%	27.4%	15.1%	35.0%
Food, drink and tobacco	3.2%	4.0%	3.7%	2.5%	4.5%	3.1%	3.9%	3.7%	2.5%	4.4%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%
Machinery and related items	7.6%	2.9%	4.4%	2.4%	5.8%	7.0%	2.9%	4.2%	2.2%	5.4%
Medical, dental and other health and veterinary services	0.3%	2.9%	2.0%	0.2%	3.2%	0.3%	2.9%	2.1%	0.3%	3.1%
Metal (including metal products)	3.6%	1.9%	2.5%	4.9%	0.9%	3.5%	1.7%	2.3%	4.8%	0.7%
Mining and quarrying	2.4%	3.9%	3.4%	22.3%	-9.3%	1.9%	3.3%	2.8%	20.5%	-8.2%
Other manufacturing industries	1.4%	0.6%	0.9%	1.2%	0.6%	1.4%	0.6%	0.8%	1.3%	0.5%
Paper, printing and publishing	1.5%	1.2%	1.3%	0.4%	1.8%	1.4%	1.1%	1.2%	0.4%	1.7%
Personal and household services	0.0%	0.3%	0.2%	0.0%	0.3%	0.0%	0.3%	0.2%	0.0%	0.3%
Public administration	0.0%	0.4%	0.3%	3.2%	-1.7%	0.0%	0.4%	0.3%	3.9%	-2.0%
Recreation and cultural services	0.3%	1.1%	0.8%	0.3%	1.2%	0.2%	1.1%	0.8%	0.3%	1.1%
Research and scientific institutes	0.0%	0.3%	0.2%	0.4%	0.1%	0.1%	0.3%	0.2%	0.2%	0.3%
Retail trade	6.0%	6.2%	6.1%	3.4%	8.0%	6.4%	6.1%	6.2%	3.5%	7.9%
Scientific, optical and similar equipment	0.6%	0.2%	0.3%	0.1%	0.5%	0.7%	0.2%	0.4%	0.1%	0.5%
Social and related community services	0.0%	0.2%	0.2%	0.3%	0.1%	0.0%	0.2%	0.2%	0.3%	0.1%
Specialised repair services	0.8%	0.8%	0.8%	0.3%	1.2%	0.8%	0.8%	0.8%	0.3%	1.1%
Textiles	1.1%	0.3%	0.6%	0.2%	0.8%	1.1%	0.3%	0.6%	0.3%	0.8%
Transport equipment	0.1%	0.3%	0.2%	0.3%	0.2%	0.5%	0.6%	0.5%	0.3%	0.7%
Transport, storage and communications	3.3%	5.7%	4.9%	3.6%	5.7%	3.0%	5.7%	4.8%	4.4%	5.1%
Vehicles, parts and accessories	16.6%	1.4%	6.4%	6.9%	6.1%	16.6%	1.6%	6.4%	6.9%	6.1%
Wholesale trade	13.9%	4.8%	7.8%	5.5%	9.4%	14.0%	4.9%	7.8%	5.5%	9.3%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.1%	0.4%	0.2%	0.3%	0.3%	0.2%	0.4%
Other	3.2%	0.0%	1.1%	0.0%	1.8%	2.3%	0.0%	0.8%	0.0%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

VALUE ADDED TAX

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2013/14 – 2014/15

Tax year, R million		2013/14				2014/15				
Economic activity ¹	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Primary sector	5 594	17 927	23 521	-45 533	-22 012	5 070	20 482	25 552	-44 728	-19 176
Agriculture, forestry and fishing	2 464	7 578	10 042	-10 302	-260	2 546	11 119	13 665	-11 466	2 199
Mining and quarrying	3 130	10 349	13 479	-35 231	-21 752	2 524	9 363	11 887	-33 262	-21 376
Secondary sector	42 101	67 111	109 212	-41 000	68 211	43 380	70 347	113 727	-39 492	74 235
Manufacturing ²	37 880	43 204	81 084	-31 387	49 697	39 999	46 414	86 413	-31 229	55 184
Electricity, gas and water	978	6 748	7 725	-4 773	2 952	1 489	6 060	7 549	-3 473	4 076
Construction	3 243	17 159	20 402	-4 840	15 562	1 892	17 873	19 765	-4 790	14 976
Tertiary sector	78 593	177 518	256 111	-71 446	184 665	84 420	194 656	279 076	-77 801	201 275
Wholesale and retail trade, catering and accommodation ³	48 698	38 708	87 406	-26 020	61 386	51 434	43 043	94 477	-26 819	67 658
Transport, storage and communication	4 240	14 844	19 085	-5 742	13 343	4 143	16 155	20 297	-7 078	13 220
Financial intermediation, insurance, real-estate and business services ⁴	24 838	110 353	135 191	-32 999	102 192	28 098	120 641	148 739	-35 805	112 934
Community, social and personal services ⁵	816	13 613	14 430	-6 685	7 744	745	14 818	15 562	-8 099	7 463
Other⁶	4 152	19	4 170	-4	4 167	3 182	-	3 182	-1	3 181
Total	130 439	262 575	393 015	-157 983	235 031	136 052	285 485	421 537	-162 021	259 515
Percentage of total										
Primary sector	4.3%	6.8%	6.0%	28.8%	-9.4%	3.7%	7.2%	6.1%	27.6%	-7.4%
Agriculture, forestry and fishing	1.9%	2.9%	2.6%	6.5%	-0.1%	1.9%	3.9%	3.2%	7.1%	0.8%
Mining and quarrying	2.4%	3.9%	3.4%	22.3%	-9.3%	1.9%	3.3%	2.8%	20.5%	-8.2%
Secondary sector	32.3%	25.6%	27.8%	26.0%	29.0%	31.9%	24.6%	27.0%	24.4%	28.6%
Manufacturing	29.0%	16.5%	20.6%	19.9%	21.1%	29.4%	16.3%	20.5%	19.3%	21.3%
Electricity, gas and water	0.7%	2.6%	2.0%	3.0%	1.3%	1.1%	2.1%	1.8%	2.1%	1.6%
Construction	2.5%	6.5%	5.2%	3.1%	6.6%	1.4%	6.3%	4.7%	3.0%	5.8%
Tertiary sector	60.3%	67.6%	65.2%	45.2%	78.6%	62.0%	68.2%	66.2%	48.0%	77.6%
Wholesale and retail trade, catering and accommodation	37.3%	14.7%	22.2%	16.5%	26.1%	37.8%	15.1%	22.4%	16.6%	26.1%
Transport, storage and communication	3.3%	5.7%	4.9%	3.6%	5.7%	3.0%	5.7%	4.8%	4.4%	5.1%
Financial intermediation, insurance, real-estate and business services	19.0%	42.0%	34.4%	20.9%	43.5%	20.7%	42.3%	35.3%	22.1%	43.5%
Community, social and personal services	0.6%	5.2%	3.7%	4.2%	3.3%	0.5%	5.2%	3.7%	5.0%	2.9%
Other	3.2%	0.0%	1.1%	0.0%	1.8%	2.3%	0.0%	0.8%	0.0%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.

3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; and Research and scientific institutes.

5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Public administration; Recreation and cultural services; and Social and related community services.

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

VALUE ADDED TAX

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual	105 193	8 824	-3 017	99 708	9 410	-3 110	95 058	10 058	-3 131	90 974	10 516	-3 456
B : Partnership	10 890	4 696	-3 982	10 228	4 469	-3 781	9 638	4 570	-3 663	9 081	4 584	-3 917
C : Company/Close corporation	313 578	199 547	-114 238	308 816	221 348	-122 796	306 391	239 940	-142 040	306 741	261 645	-143 380
D : Government/Local/Public authority	790	3 084	-6 379	776	3 168	-5 856	765	3 468	-6 441	775	3 637	-8 444
E : Association not for gain	2 642	1 774	-892	2 664	1 772	-807	2 662	2 017	-942	2 605	2 172	-918
F : Trust ¹	6 851	885	-845	7 558	1 108	-748	8 205	1 328	-965	8 901	1 547	-1 139
G : Club	683	184	-32	665	206	-55	639	239	-56	634	281	-29
H : Welfare organisation	1 033	44	-177	1 001	134	-170	1 018	58	-198	996	56	-217
I : Other	160	801	-329	156	741	-675	186	899	-548	233	1 048	-522
Total	441 820	219 838	-129 892	431 572	242 356	-137 998	424 562	262 575	-157 983	420 940	285 485	-162 021
Percentage of total												
A : Individual	23.8%	4.0%	2.3%	23.1%	3.9%	2.3%	22.4%	3.8%	2.0%	21.6%	3.7%	2.1%
B : Partnership	2.5%	2.1%	3.1%	2.4%	1.8%	2.7%	2.3%	1.7%	2.3%	2.2%	1.6%	2.4%
C : Company/Close corporation	71.0%	90.8%	87.9%	71.6%	91.3%	89.0%	72.2%	91.4%	89.9%	72.9%	91.6%	88.5%
D : Government/Local/Public authority	0.2%	1.4%	4.9%	0.2%	1.3%	4.2%	0.2%	1.3%	4.1%	0.2%	1.3%	5.2%
E : Association not for gain	0.6%	0.8%	0.7%	0.6%	0.7%	0.6%	0.6%	0.8%	0.6%	0.6%	0.8%	0.6%
F : Trust	1.6%	0.4%	0.7%	1.8%	0.5%	0.5%	1.9%	0.5%	0.6%	2.1%	0.5%	0.7%
G : Club	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%
H : Welfare organisation	0.2%	0.0%	0.1%	0.2%	0.1%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
I : Other	0.0%	0.4%	0.3%	0.0%	0.3%	0.5%	0.0%	0.3%	0.3%	0.1%	0.4%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. In previous publications, Trust was combined and reported with Estate/Trust. Vendors that were previously categorised as Estate/Trust have been reclassified to either Company, Individual or Trust.

VALUE ADDED TAX

Table A4.4.1: VAT: Total output/input tax by sector, 2011/12 – 2014/15

Fiscal year	Sector	2011/12			2012/13			2013/14			2014/15		
		Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
	Agencies and other services ¹	56 730	-46 053	10 677	61 603	-49 746	11 857	65 617	-53 515	12 102	69 907	-56 658	13 249
	Agriculture, forestry and fishing ²	27 476	-26 862	614	29 411	-29 602	-192	32 528	-32 434	94	36 847	-36 730	117
	Bricks, ceramic, glass, cement and similar products	3 330	-2 748	583	3 415	-2 811	604	3 664	-3 021	643	3 921	-3 160	761
	Catering and accommodation	10 097	-7 298	2 799	11 444	-8 143	3 301	12 583	-9 113	3 470	13 787	-9 688	4 099
	Chemicals and chemical, rubber and plastic products	25 664	-24 529	1 135	27 664	-26 575	1 090	30 823	-30 307	516	40 158	-36 734	3 424
	Clothing and footwear	3 554	-2 818	736	3 634	-2 958	675	4 042	-3 437	605	4 379	-3 640	739
	Coal and petroleum products	14 897	-15 760	-862	16 969	-18 140	-1 171	19 162	-20 083	-921	13 714	-17 321	-3 607
	Construction	41 666	-31 858	9 809	46 326	-34 858	11 467	53 624	-41 301	12 323	56 470	-43 388	13 082
	Educational services	1 223	-941	282	1 356	-920	436	1 429	-1 005	424	1 628	-1 078	550
	Electricity, gas and water ²	23 437	-20 989	2 448	26 391	-23 918	2 473	29 838	-28 975	863	32 149	-30 001	2 148
	Financing, insurance, real estate and business services ²	245 823	-188 412	57 410	272 979	-211 126	61 854	295 198	-231 061	64 137	313 015	-240 267	72 747
	Food, drink and tobacco	30 485	-24 825	5 660	33 092	-26 554	6 538	35 674	-29 205	6 468	39 046	-32 093	6 952
	Leather, leather goods and fur (excl. footwear & clothing)	548	-532	16	568	-566	2	572	-639	-67	653	-712	-59
	Machinery and related items	26 914	-22 634	4 280	29 924	-25 555	4 369	32 234	-28 691	3 543	32 579	-28 085	4 494
	Medical, dental and other health and veterinary services	12 814	-6 851	5 963	13 747	-7 409	6 338	15 071	-7 981	7 090	16 719	-8 895	7 825
	Metal (including metal products)	23 267	-25 167	-1 900	24 815	-25 884	-1 069	26 642	-29 513	-2 871	28 291	-31 034	-2 743
	Mining and quarrying	39 476	-61 744	-22 268	41 299	-66 143	-24 844	46 777	-70 557	-23 781	47 398	-71 935	-24 538
	Other manufacturing industries	7 320	-7 536	-216	6 751	-6 997	-245	6 959	-7 470	-510	7 793	-8 232	-440
	Paper, printing and publishing	10 325	-8 166	2 159	10 754	-8 418	2 337	11 429	-9 028	2 401	11 847	-9 395	2 452
	Personal and household services	1 552	-908	644	1 618	-908	710	1 729	-989	739	1 798	-1 041	757
	Public administration	11 888	-14 694	-2 806	13 185	-16 824	-3 639	14 131	-18 576	-4 445	14 818	-20 163	-5 345
	Recreation and cultural services	9 073	-6 785	2 287	6 797	-4 500	2 297	7 224	-4 809	2 415	7 901	-5 236	2 665
	Research and scientific institutes	974	-635	339	1 105	-822	283	1 332	-1 188	144	1 504	-885	619
	Retail trade	114 724	-104 535	10 190	125 726	-114 856	10 870	135 381	-124 651	10 730	148 938	-137 107	11 831
	Scientific, optical and similar equipment	1 455	-1 143	312	1 584	-1 296	289	1 722	-1 388	333	2 102	-1 700	402
	Social and related community services	1 164	-1 097	66	1 268	-1 211	57	1 487	-1 386	101	1 807	-1 711	96
	Specialised repair services	6 457	-4 883	1 574	6 979	-5 177	1 802	7 372	-5 648	1 724	7 736	-5 927	1 810
	Textiles	4 382	-3 549	833	4 044	-3 381	663	4 416	-3 898	518	4 835	-4 325	510
	Transport equipment	2 206	-1 999	207	2 297	-2 042	255	2 632	-2 328	304	3 636	-2 632	1 004
	Transport, storage and communications	45 833	-37 219	8 615	44 261	-35 440	8 822	46 674	-37 229	9 445	49 765	-40 426	9 339
	Vehicles, parts and accessories	33 267	-37 883	-4 616	36 034	-42 301	-6 267	39 533	-46 772	-7 239	42 779	-50 039	-7 260
	Wholesale trade	70 413	-65 308	5 105	77 388	-72 550	4 838	88 600	-85 086	3 514	92 696	-87 181	5 516
	Wood, wood products and furniture	3 637	-2 939	698	3 825	-3 129	697	3 795	-3 185	610	4 034	-3 379	655
	Total	912 071	-809 100	102 971	988 255	-880 757	107 498	1 079 891	-974 467	105 424	1 154 650	-1 030 799	123 851

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

VALUE ADDED TAX

Table A4.4.2: VAT: Payments output/input tax by sector, 2011/12 – 2014/15

Fiscal year	Sector	2011/12			2012/13			2013/14			2014/15		
		Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
	Agencies and other services ¹	49 419	-29 188	20 230	53 311	-31 395	21 916	56 469	-32 754	23 715	60 556	-34 480	26 076
	Agriculture, forestry and fishing ²	20 780	-9 032	11 749	22 010	-11 206	10 804	24 877	-3 969	20 908	27 612	-14 708	12 904
	Bricks, ceramic, glass, cement and similar products	3 035	-2 215	820	3 161	-2 321	840	3 317	-2 398	919	3 612	-2 621	991
	Catering and accommodation	9 580	-6 118	3 462	10 866	-6 912	3 954	12 002	-7 628	4 374	13 390	-4 060	9 330
	Chemicals and chemical, rubber and plastic products	20 646	-14 906	5 740	19 136	-13 924	5 212	20 069	-14 712	5 357	28 146	-19 760	8 386
	Clothing and footwear	3 002	-1 997	1 006	3 155	-2 234	921	3 481	-2 445	1 036	3 732	-2 705	1 027
	Coal and petroleum products	11 066	-6 517	4 548	12 908	-7 885	5 022	15 044	-8 989	6 054	9 561	-5 972	3 589
	Construction	37 617	-23 537	14 080	42 245	-24 983	17 261	49 332	-30 302	19 030	53 702	-31 381	22 321
	Educational services	1 080	-542	539	1 216	-554	662	1 306	-582	724	1 544	-675	868
	Electricity, gas and water ²	14 999	-9 835	5 163	17 809	-12 924	4 885	17 851	-12 154	5 697	22 344	-16 165	6 179
	Financing, insurance, real estate and business services ²	220 184	-140 882	79 303	245 111	-156 685	88 426	255 605	-161 339	94 266	275 979	-165 038	110 941
	Food, drink and tobacco	24 765	-14 338	10 426	27 146	-16 930	10 215	28 617	-17 794	10 824	31 755	-20 233	11 523
	Leather, leather goods and fur (excl. footwear & clothing)	437	-258	179	420	-296	124	392	-278	114	466	-324	142
	Machinery and related items	22 433	-15 142	7 292	24 727	-16 406	8 321	26 209	-17 162	9 048	26 845	-17 617	9 228
	Medical, dental and other health and veterinary services	12 527	-6 081	6 447	13 432	-6 603	6 829	14 656	-6 894	7 762	16 117	-7 498	8 619
	Metal (including metal products)	16 191	-11 480	4 711	18 110	-12 811	5 299	18 184	-12 659	5 526	19 445	-13 883	5 563
	Mining and quarrying	24 114	-15 166	8 948	25 668	-15 591	10 077	28 053	-16 390	11 663	27 672	-16 477	11 196
	Other manufacturing industries	6 115	-4 505	1 610	5 217	-3 507	1 710	5 417	-3 701	1 716	6 197	-4 235	1 962
	Paper, printing and publishing	9 192	-6 194	2 998	9 727	-6 664	3 062	10 069	-6 833	3 236	10 455	-7 251	3 204
	Personal and household services	1 515	-776	739	1 549	-768	781	1 703	-835	868	1 741	-855	886
	Public administration	4 869	-2 656	2 213	5 521	-3 363	2 159	2 637	464	3 102	5 603	-3 544	2 058
	Recreation and cultural services	8 832	-6 069	2 763	6 320	-3 404	2 916	6 794	-3 710	3 084	7 511	588	8 099
	Research and scientific institutes	905	-409	495	1 016	-435	581	1 230	-435	795	1 317	-447	870
	Retail trade	96 470	-80 448	16 023	106 905	-89 440	17 464	114 953	-96 759	18 193	127 979	-108 734	19 245
	Scientific, optical and similar equipment	1 225	-781	444	1 316	-828	488	1 440	-863	577	1 719	-1 093	626
	Social and related community services	1 076	-395	681	1 015	-338	677	1 098	-389	709	1 359	-603	756
	Specialised repair services	5 895	-3 871	2 024	6 480	-4 215	2 264	6 667	-935	5 732	7 104	-4 641	2 463
	Textiles	3 871	-2 747	1 124	3 593	-2 615	978	3 588	-2 655	933	4 085	-3 100	986
	Transport equipment	1 859	-1 154	705	1 911	-966	944	2 169	-1 299	870	3 149	-239	2 910
	Transport, storage and communications	37 685	-23 330	14 354	36 097	-21 334	14 763	40 798	-24 529	16 269	42 390	-24 907	17 483
	Vehicles, parts and accessories	19 474	-15 397	4 077	17 338	-13 825	3 513	18 110	-14 319	3 791	21 172	-16 427	4 745
	Wholesale trade	55 677	-35 518	20 159	60 984	-48 848	14 136	68 269	-52 694	15 575	71 311	-55 214	16 097
	Wood, wood products and furniture	3 398	-2 386	1 012	3 575	-2 571	1 004	3 482	-2 524	958	3 656	-2 658	998
	Total	749 933	-493 869	256 064	808 992	-540 782	268 210	863 889	-560 461	303 428	939 226	-606 956	332 270

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

VALUE ADDED TAX

Table A4.4.3: VAT: Refunds output/input tax by sector, 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	7 311	-16 864	-9 554	8 292	-18 352	-10 059	9 149	-20 761	-11 612	9 351	-22 178	-12 827
Agriculture, forestry and fishing ²	6 696	-17 830	-11 135	7 401	-18 396	-10 995	7 651	-28 465	-20 814	9 235	-22 022	-12 787
Bricks, ceramic, glass, cement and similar products	295	-533	-238	254	-490	-236	347	-623	-276	309	-539	-230
Catering and accommodation	517	-1 180	-663	578	-1 231	-653	580	-1 485	-905	398	-5 628	-5 231
Chemicals and chemical, rubber and plastic products	5 018	-9 623	-4 606	8 529	-12 651	-4 122	10 754	-15 595	-4 841	12 013	-16 974	-4 962
Clothing and footwear	552	-821	-270	479	-724	-246	561	-992	-431	648	-935	-288
Coal and petroleum products	3 832	-9 242	-5 411	4 061	-10 254	-6 193	4 119	-11 094	-6 975	4 153	-11 348	-7 195
Construction	4 049	-8 320	-4 272	4 081	-9 875	-5 794	4 292	-10 999	-6 707	2 768	-12 007	-9 239
Educational services	143	-399	-257	140	-366	-226	123	-423	-300	84	-403	-319
Electricity, gas and water ²	8 439	-11 154	-2 715	8 582	-10 994	-2 412	11 987	-16 821	-4 834	9 805	-13 837	-4 032
Financing, insurance, real estate and business services ²	25 639	-47 531	-21 892	27 869	-54 442	-26 572	39 593	-69 723	-30 130	37 036	-75 230	-38 194
Food, drink and tobacco	5 721	-10 287	-4 566	5 946	-9 623	-3 677	7 057	-11 412	-4 355	7 290	-11 861	-4 570
Leather, leather goods and fur (excl. footwear & clothing)	111	-274	-163	148	-270	-122	180	-361	-182	187	-388	-201
Machinery and related items	4 480	-7 492	-3 012	5 197	-9 149	-3 952	6 025	-11 530	-5 505	5 734	-10 468	-4 734
Medical, dental and other health and veterinary services	287	-771	-484	315	-806	-492	415	-1 087	-673	603	-1 397	-794
Metal (including metal products)	7 076	-13 687	-6 611	6 705	-13 073	-6 368	8 457	-16 854	-8 397	8 846	-17 152	-8 306
Mining and quarrying	15 361	-46 578	-31 216	15 632	-50 552	-34 920	18 724	-54 168	-35 444	19 725	-55 459	-35 734
Other manufacturing industries	1 205	-3 032	-1 827	1 534	-3 489	-1 955	1 543	-3 769	-2 226	1 596	-3 997	-2 402
Paper, printing and publishing	1 134	-1 972	-838	1 028	-1 753	-726	1 360	-2 195	-835	1 392	-2 144	-752
Personal and household services	37	-132	-96	69	-139	-71	26	-154	-128	57	-186	-129
Public administration	7 019	-12 038	-5 019	7 664	-13 461	-5 797	11 493	-19 040	-7 547	9 215	-16 619	-7 403
Recreation and cultural services	241	-717	-475	477	-1 096	-619	429	-1 098	-669	390	-5 824	-5 434
Research and scientific institutes	69	-226	-157	89	-387	-298	102	-752	-650	187	-439	-252
Retail trade	18 254	-24 087	-5 833	18 821	-25 415	-6 594	20 428	-27 891	-7 463	20 959	-28 372	-7 414
Scientific, optical and similar equipment	230	-362	-131	268	-468	-199	282	-526	-244	383	-607	-224
Social and related community services	88	-702	-615	253	-873	-620	389	-997	-607	448	-1 108	-660
Specialised repair services	562	-1 013	-451	499	-961	-462	705	-4 713	-4 008	632	-1 286	-653
Textiles	511	-803	-291	451	-766	-316	827	-1 243	-416	750	-1 225	-476
Transport equipment	347	-845	-498	386	-1 076	-689	463	-1 029	-566	487	-2 393	-1 906
Transport, storage and communications	8 149	-13 888	-5 740	8 165	-14 106	-5 941	5 876	-12 700	-6 824	7 375	-15 519	-8 144
Vehicles, parts and accessories	13 793	-22 486	-8 693	18 696	-28 476	-9 780	21 423	-32 453	-11 030	21 607	-33 612	-12 005
Wholesale trade	14 736	-29 789	-15 054	16 404	-25 701	-9 297	20 330	-32 392	-12 061	21 385	-31 966	-10 581
Wood, wood products and furniture	239	-553	-314	250	-558	-308	313	-661	-348	378	-721	-343
Total	162 138	-315 231	-153 093	179 263	-339 975	-160 712	216 003	-414 007	-198 004	215 424	-423 843	-208 419

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

2. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.

VALUE ADDED TAX

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1 VAT declared, 2011/12 – 2014/15

Fiscal year	2011/12				2012/13				2013/14				2014/15			
For each R1	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	
Sector																
Agencies and other services ¹	-1.44	2.44	1.00		-1.43	2.43	1.00		-1.38	2.38	1.00		-1.32	2.32	1.00	
Agriculture, forestry and fishing	-0.77	1.77	1.00		-1.04	2.04	1.00		-0.19	1.19	1.00		-1.14	2.14	1.00	
Bricks, ceramic, glass, cement and similar products	-2.70	3.70	1.00		-2.76	3.76	1.00		-2.61	3.61	1.00		-2.65	3.65	1.00	
Catering and accommodation	-1.77	2.77	1.00		-1.75	2.75	1.00		-1.74	2.74	1.00		-0.44	1.44	1.00	
Chemicals and chemical, rubber and plastic products	-2.60	3.60	1.00		-2.67	3.67	1.00		-2.75	3.75	1.00		-2.36	3.36	1.00	
Clothing and footwear	-1.99	2.99	1.00		-2.43	3.43	1.00		-2.36	3.36	1.00		-2.63	3.63	1.00	
Coal and petroleum products	-1.43	2.43	1.00		-1.57	2.57	1.00		-1.48	2.48	1.00		-1.66	2.66	1.00	
Construction	-1.67	2.67	1.00		-1.45	2.45	1.00		-1.59	2.59	1.00		-1.41	2.41	1.00	
Educational services	-1.00	2.00	1.00		-0.84	1.84	1.00		-0.80	1.80	1.00		-0.78	1.78	1.00	
Electricity, gas and water	-1.90	2.90	1.00		-2.65	3.65	1.00		-2.13	3.13	1.00		-2.62	3.62	1.00	
Financing, insurance, real estate and business services	-1.78	2.78	1.00		-1.77	2.77	1.00		-1.71	2.71	1.00		-1.49	2.49	1.00	
Food, drink and tobacco	-1.38	2.38	1.00		-1.66	2.66	1.00		-1.64	2.64	1.00		-1.76	2.76	1.00	
Leather, leather goods and fur (excl. footwear & clothing)	-1.44	2.44	1.00		-2.38	3.38	1.00		-2.43	3.43	1.00		-2.28	3.28	1.00	
Machinery and related items	-2.08	3.08	1.00		-1.97	2.97	1.00		-1.90	2.90	1.00		-1.91	2.91	1.00	
Medical, dental and other health and veterinary services	-0.94	1.94	1.00		-0.97	1.97	1.00		-0.89	1.89	1.00		-0.87	1.87	1.00	
Metal (including metal products)	-2.44	3.44	1.00		-2.42	3.42	1.00		-2.29	3.29	1.00		-2.50	3.50	1.00	
Mining and quarrying	-1.69	2.69	1.00		-1.55	2.55	1.00		-1.41	2.41	1.00		-1.47	2.47	1.00	
Other manufacturing industries	-2.80	3.80	1.00		-2.05	3.05	1.00		-2.16	3.16	1.00		-2.16	3.16	1.00	
Paper, printing and publishing	-2.07	3.07	1.00		-2.18	3.18	1.00		-2.11	3.11	1.00		-2.26	3.26	1.00	
Personal and household services	-1.05	2.05	1.00		-0.98	1.98	1.00		-0.96	1.96	1.00		-0.97	1.97	1.00	
Public administration	-1.20	2.20	1.00		-1.56	2.56	1.00		0.15	0.85	1.00		-1.72	2.72	1.00	
Recreation and cultural services	-2.20	3.20	1.00		-1.17	2.17	1.00		-1.20	2.20	1.00		0.07	0.93	1.00	
Research and scientific institutes	-0.83	1.83	1.00		-0.75	1.75	1.00		-0.55	1.55	1.00		-0.51	1.51	1.00	
Retail trade	-5.02	6.02	1.00		-5.12	6.12	1.00		-5.32	6.32	1.00		-5.65	6.65	1.00	
Scientific, optical and similar equipment	-1.76	2.76	1.00		-1.70	2.70	1.00		-1.49	2.49	1.00		-1.75	2.75	1.00	
Social and related community services	-0.58	1.58	1.00		-0.50	1.50	1.00		-0.55	1.55	1.00		-0.80	1.80	1.00	
Specialised repair services	-1.91	2.91	1.00		-1.86	2.86	1.00		-0.16	1.16	1.00		-1.88	2.88	1.00	
Textiles	-2.44	3.44	1.00		-2.67	3.67	1.00		-2.84	3.84	1.00		-3.14	4.14	1.00	
Transport equipment	-1.64	2.64	1.00		-1.02	2.02	1.00		-1.49	2.49	1.00		-0.08	1.08	1.00	
Transport, storage and communications	-1.63	2.63	1.00		-1.45	2.45	1.00		-1.51	2.51	1.00		-1.42	2.42	1.00	
Vehicles, parts and accessories	-3.78	4.78	1.00		-3.94	4.94	1.00		-3.78	4.78	1.00		-3.46	4.46	1.00	
Wholesale trade	-1.76	2.76	1.00		-3.31	4.31	1.00		-3.38	4.38	1.00		-3.43	4.43	1.00	
Wood, wood products and furniture	-2.36	3.36	1.00		-2.56	3.56	1.00		-2.63	3.63	1.00		-2.66	3.66	1.00	
Total	-1.93	2.93	1.00		-2.02	3.02	1.00		-1.85	2.85	1.00		-1.83	2.83	1.00	

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE ADDED TAX

Table A4.5.2: VAT : Output/input tax declared and claimed for each R1 VAT refund claimed, 2011/12 – 2014/15

Fiscal year	2011/12			2012/13			2013/14			2014/15		
For each R1	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
Sector												
Agencies and other services ¹	-1.77	0.77	-1.00	-1.82	0.82	-1.00	-1.79	0.79	-1.00	-1.73	0.73	-1.00
Agriculture, forestry and fishing	-1.60	0.60	-1.00	-1.67	0.67	-1.00	-1.37	0.37	-1.00	-1.72	0.72	-1.00
Bricks, ceramic, glass, cement and similar products	-2.24	1.24	-1.00	-2.08	1.08	-1.00	-2.26	1.26	-1.00	-2.34	1.34	-1.00
Catering and accommodation	-1.78	0.78	-1.00	-1.89	0.89	-1.00	-1.64	0.64	-1.00	-1.08	0.08	-1.00
Chemicals and chemical, rubber and plastic products	-2.09	1.09	-1.00	-3.07	2.07	-1.00	-3.22	2.22	-1.00	-3.42	2.42	-1.00
Clothing and footwear	-3.05	2.05	-1.00	-2.95	1.95	-1.00	-2.30	1.30	-1.00	-3.25	2.25	-1.00
Coal and petroleum products	-1.71	0.71	-1.00	-1.66	0.66	-1.00	-1.59	0.59	-1.00	-1.58	0.58	-1.00
Construction	-1.95	0.95	-1.00	-1.70	0.70	-1.00	-1.64	0.64	-1.00	-1.30	0.30	-1.00
Educational services	-1.56	0.56	-1.00	-1.62	0.62	-1.00	-1.41	0.41	-1.00	-1.26	0.26	-1.00
Electricity, gas and water	-4.11	3.11	-1.00	-4.56	3.56	-1.00	-3.48	2.48	-1.00	-3.43	2.43	-1.00
Financing, insurance, real estate and business services	-2.17	1.17	-1.00	-2.05	1.05	-1.00	-2.31	1.31	-1.00	-1.97	0.97	-1.00
Food, drink and tobacco	-2.25	1.25	-1.00	-2.62	1.62	-1.00	-2.62	1.62	-1.00	-2.60	1.60	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.68	0.68	-1.00	-2.21	1.21	-1.00	-1.99	0.99	-1.00	-1.93	0.93	-1.00
Machinery and related items	-2.49	1.49	-1.00	-2.31	1.31	-1.00	-2.09	1.09	-1.00	-2.21	1.21	-1.00
Medical, dental and other health and veterinary services	-1.59	0.59	-1.00	-1.64	0.64	-1.00	-1.62	0.62	-1.00	-1.76	0.76	-1.00
Metal (including metal products)	-2.07	1.07	-1.00	-2.05	1.05	-1.00	-2.01	1.01	-1.00	-2.06	1.06	-1.00
Mining and quarrying	-1.49	0.49	-1.00	-1.45	0.45	-1.00	-1.53	0.53	-1.00	-1.55	0.55	-1.00
Other manufacturing industries	-1.66	0.66	-1.00	-1.78	0.78	-1.00	-1.69	0.69	-1.00	-1.66	0.66	-1.00
Paper, printing and publishing	-2.35	1.35	-1.00	-2.42	1.42	-1.00	-2.63	1.63	-1.00	-2.85	1.85	-1.00
Personal and household services	-1.38	0.38	-1.00	-1.97	0.97	-1.00	-1.20	0.20	-1.00	-1.44	0.44	-1.00
Public administration	-2.40	1.40	-1.00	-2.32	1.32	-1.00	-2.52	1.52	-1.00	-2.24	1.24	-1.00
Recreation and cultural services	-1.51	0.51	-1.00	-1.77	0.77	-1.00	-1.64	0.64	-1.00	-1.07	0.07	-1.00
Research and scientific institutes	-1.44	0.44	-1.00	-1.30	0.30	-1.00	-1.16	0.16	-1.00	-1.74	0.74	-1.00
Retail trade	-4.13	3.13	-1.00	-3.85	2.85	-1.00	-3.74	2.74	-1.00	-3.83	2.83	-1.00
Scientific, optical and similar equipment	-2.75	1.75	-1.00	-2.34	1.34	-1.00	-2.15	1.15	-1.00	-2.71	1.71	-1.00
Social and related community services	-1.14	0.14	-1.00	-1.41	0.41	-1.00	-1.64	0.64	-1.00	-1.68	0.68	-1.00
Specialised repair services	-2.25	1.25	-1.00	-2.08	1.08	-1.00	-1.18	0.18	-1.00	-1.97	0.97	-1.00
Textiles	-2.76	1.76	-1.00	-2.43	1.43	-1.00	-2.99	1.99	-1.00	-2.58	1.58	-1.00
Transport equipment	-1.70	0.70	-1.00	-1.56	0.56	-1.00	-1.82	0.82	-1.00	-1.26	0.26	-1.00
Transport, storage and communications	-2.42	1.42	-1.00	-2.37	1.37	-1.00	-1.86	0.86	-1.00	-1.91	0.91	-1.00
Vehicles, parts and accessories	-2.59	1.59	-1.00	-2.91	1.91	-1.00	-2.94	1.94	-1.00	-2.80	1.80	-1.00
Wholesale trade	-1.98	0.98	-1.00	-2.76	1.76	-1.00	-2.69	1.69	-1.00	-3.02	2.02	-1.00
Wood, wood products and furniture	-1.76	0.76	-1.00	-1.81	0.81	-1.00	-1.90	0.90	-1.00	-2.10	1.10	-1.00
Total	-2.06	1.06	-1.00	-2.12	1.12	-1.00	-2.09	1.09	-1.00	-2.03	1.03	-1.00

1. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.

VALUE ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2011/12 – 2014/15

Fiscal year	2011/12					2012/13					2013/14					2014/15				
	Turnover group	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)			
A: = 0		37 730	—	2 670	-2 764	34 435	—	2 032	-3 051	30 892	—	2 155	-5 142	27 924	—	1 784	-4 269			
B: 1 to 50 000		14 566	386	73	-440	13 392	358	75	-437	12 098	322	73	-800	11 163	297	65	-358			
C: 50 001 to 100 000		16 018	1 176	159	-282	14 813	1 095	123	-345	13 703	1 009	123	-796	12 877	951	135	-396			
D: 100 001 to 200 000		25 282	3 739	325	-547	23 374	3 465	312	-485	21 847	3 246	288	-773	20 512	3 047	267	-573			
E: 200 001 to 300 000		20 793	5 172	387	-402	19 341	4 823	381	-374	18 178	4 524	364	-548	17 071	4 259	348	-462			
F: 300 001 to 500 000		33 475	13 242	939	-766	30 753	12 192	885	-613	28 978	11 475	853	-606	27 706	10 993	829	-814			
G: 500 001 to 700 000		26 467	15 803	1 039	-519	24 736	14 763	1 017	-538	23 357	13 945	971	-961	22 186	13 253	938	-510			
H: 700 001 to 1 000 000		31 730	26 789	1 704	-713	29 935	25 268	1 647	-821	28 331	23 939	1 579	-633	27 177	22 974	1 550	-613			
I: 1 000 001 to 2 000 000		65 452	94 303	5 619	-1 748	63 844	92 251	5 681	-1 642	62 410	90 341	5 707	-1 692	61 842	89 701	5 765	-1 961			
J: 2 000 001 to 3 000 000		35 373	86 868	4 805	-1 249	35 378	86 989	5 041	-1 195	36 039	88 637	5 208	-1 307	36 115	88 919	5 368	-1 326			
K: 3 000 001 to 5 000 000		37 957	147 252	7 529	-1 848	38 854	150 949	7 979	-1 927	39 994	155 548	8 483	-2 128	40 888	158 875	8 883	-2 013			
L: 5 000 001 to 10 000 000		37 795	266 579	11 973	-2 943	39 057	275 519	12 836	-3 314	40 682	287 301	13 760	-3 574	42 797	302 583	14 920	-3 683			
M: 10 000 001 to 14 000 000		13 131	155 235	6 406	-1 677	14 159	167 380	7 195	-1 939	14 679	173 383	7 634	-2 104	15 724	185 710	8 190	-2 019			
N: 14 000 001 to 20 000 000		11 081	185 050	7 126	-2 142	11 687	195 117	7 829	-2 205	12 649	211 279	8 771	-2 364	13 299	221 943	9 365	-2 653			
O: 20 000 001 to 30 000 000		9 843	240 237	8 668	-2 576	10 221	249 858	9 364	-2 716	11 047	270 067	10 693	-3 356	11 560	281 934	10 831	-3 063			
P: 30 000 001 to 50 000 000		8 897	343 930	11 338	-3 943	9 680	373 048	12 772	-4 189	10 183	394 215	13 781	-4 311	10 751	416 536	14 790	-5 095			
Q: 50 000 001 to 100 000 000		7 850	546 523	16 613	-5 958	8 647	602 808	17 848	-6 307	9 297	649 603	19 325	-7 342	10 218	716 507	21 546	-9 073			
R: 100 000 001 +		41 820	6 510 486	132 465	-99 375	9 266	7 167 654	149 337	-105 898	10 198	7 939 504	162 808	-119 548	11 130	8 674 362	179 914	-123 140			
Total		441 820	8 642 769	219 838	-129 892	431 572	9 423 538	242 356	-137 998	424 562	10 318 338	262 575	-157 983	420 940	11 192 846	285 485	-162 021			

1. VAT exclusive.

VALUE ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover (payments and refunds), 2011/12 – 2014/15 (continued)

Fiscal year		2011/12				2012/13				2013/14				2014/15			
	Turnover group Percentage of total	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
	A: = 0	8.5%	0.0%	1.2%	2.1%	8.0%	0.0%	0.8%	2.2%	7.3%	0.0%	0.8%	3.3%	6.6%	0.0%	0.6%	2.6%
	B: 1 to 50 000	3.3%	0.0%	0.0%	0.3%	3.1%	0.0%	0.0%	0.3%	2.8%	0.0%	0.0%	0.5%	2.7%	0.0%	0.0%	0.2%
	C: 50 001 to 100 000	3.6%	0.0%	0.0%	0.2%	3.4%	0.0%	0.1%	0.3%	3.2%	0.0%	0.0%	0.5%	3.1%	0.0%	0.0%	0.2%
	D: 100 001 to 200 000	5.7%	0.0%	0.1%	0.4%	5.4%	0.0%	0.1%	0.4%	5.1%	0.0%	0.1%	0.5%	4.9%	0.0%	0.1%	0.4%
	E: 200 001 to 300 000	4.7%	0.1%	0.2%	0.3%	4.5%	0.1%	0.2%	0.3%	4.3%	0.0%	0.1%	0.3%	4.1%	0.0%	0.1%	0.3%
	F: 300 001 to 500 000	7.6%	0.2%	0.4%	0.6%	7.1%	0.1%	0.4%	0.4%	6.8%	0.1%	0.3%	0.4%	6.6%	0.1%	0.3%	0.5%
	G: 500 001 to 700 000	6.0%	0.2%	0.5%	0.4%	5.7%	0.2%	0.4%	0.4%	5.5%	0.1%	0.4%	0.6%	5.3%	0.1%	0.3%	0.3%
	H: 700 001 to 1 000 000	7.2%	0.3%	0.8%	0.5%	6.9%	0.3%	0.7%	0.6%	6.7%	0.2%	0.6%	0.4%	6.5%	0.2%	0.5%	0.4%
	I: 1 000 001 to 2 000 000	14.8%	1.1%	2.6%	1.3%	14.8%	1.0%	2.3%	1.2%	14.7%	0.9%	2.2%	1.1%	14.7%	0.8%	2.0%	1.2%
	J: 2 000 001 to 3 000 000	8.0%	1.0%	2.2%	1.0%	8.2%	0.9%	2.1%	0.9%	8.5%	0.9%	2.0%	0.8%	8.6%	0.8%	1.9%	0.8%
	K: 3 000 001 to 5 000 000	8.6%	1.7%	3.4%	1.4%	9.0%	1.6%	3.3%	1.4%	9.4%	1.5%	3.2%	1.3%	9.7%	1.4%	3.1%	1.2%
	L: 5 000 001 to 10 000 000	8.6%	3.1%	5.4%	2.3%	9.0%	2.9%	5.3%	2.4%	9.6%	2.8%	5.2%	2.3%	10.2%	2.7%	5.2%	2.3%
	M: 10 000 001 to 14 000 000	3.0%	1.8%	2.9%	1.3%	3.3%	1.8%	3.0%	1.4%	3.5%	1.7%	2.9%	1.3%	3.7%	1.7%	2.9%	1.2%
	N: 14 000 001 to 20 000 000	2.5%	2.1%	3.2%	1.6%	2.7%	2.1%	3.2%	1.6%	3.0%	2.0%	3.3%	1.5%	3.2%	2.0%	3.3%	1.6%
	O: 20 000 001 to 30 000 000	2.2%	2.8%	3.9%	2.0%	2.4%	2.7%	3.9%	2.0%	2.6%	2.6%	4.1%	2.1%	2.7%	2.5%	3.8%	1.9%
	P: 30 000 001 to 50 000 000	2.0%	4.0%	5.2%	3.0%	2.2%	4.0%	5.3%	3.0%	2.4%	3.8%	5.2%	2.7%	2.6%	3.7%	5.2%	3.1%
	Q: 50 000 001 to 100 000 000	1.8%	6.3%	7.6%	4.6%	2.0%	6.4%	7.4%	4.6%	2.2%	6.3%	7.4%	4.6%	2.4%	6.4%	7.5%	5.6%
	R: 100 000 001 +	1.9%	75.3%	60.3%	76.5%	2.1%	76.1%	61.6%	76.7%	2.4%	76.9%	62.0%	75.7%	2.6%	77.5%	63.0%	76.0%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

IMPORT VAT AND CUSTOMS DUTIES

For the 2014/15 fiscal year:

Number of registered importers

280 953

4.2%

Growth of Import VAT y/y dropping from 17.6% mainly due to:

- Deteriorating volumes of key VAT-able imports
- Partially offset by gains from a weak domestic currency

28.2%

Biggest contributor to Import VAT

Machinery and electronics



Main contributor to Customs Duties and *second highest contributor to Import VAT*: Vehicles & transport equipment

31.9%

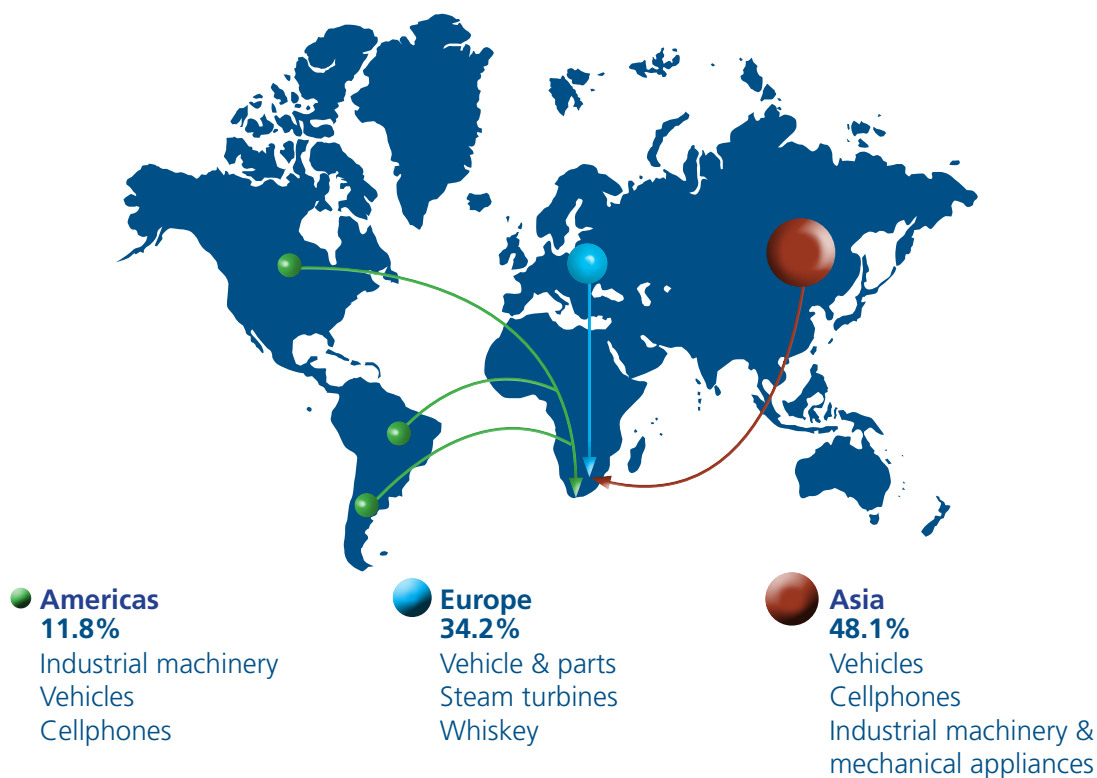
Customs Duties



13.0%

Import VAT

The main contributors by World zone to Total Import Tax are:



5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2014/15 fiscal year:

- Import VAT grew by only 4.2% compared with the previous year, which is a significant drop from the 17.6% growth experienced in 2013/14. Lower imports of commodities on which VAT is levied were responsible for much of the decline. This was offset partially by the weak domestic currency;
- Customs Duties (including Specific excise duties on imports and *Ad valorem* import duties) dropped by 7.9% compared with the previous year; mainly due to a significant contraction in *vehicle* imports;
- *Machinery & electronics* were the most significant contributors to Import VAT at 28.2%, compared to 30.3% in 2013/14;
- *Vehicles & transport equipment* accounted for 31.9% of Customs Duties, compared to 34.4% in previous year;
- Imports from the world zones of Asia and Europe accounted for 82.3% of the combined Total Import Tax contribution of Import VAT and Customs Duties, a similar contribution rate to 2013/14; and
- On a country basis, China and Germany were the major sources of imports. China accounted for 25.0% of the Total Import Tax contribution for 2014/15, an uptick from 23.4% of 2013/14; and Germany's contribution increased from 12.1% in 2013/14 to 12.6%.

INTRODUCTION

This chapter gives an overview of Import VAT and Customs Duties.

VAT is levied on the importation of goods and services into South Africa. Customs Duties, including Specific excise duties on imports (Duty 1-2A), are imposed on designated imported goods. Additional *Ad valorem* import duties (Duty 1-2B) are levied on a wide range of luxury, or non-essential items, such as specific motor vehicles, perfumes, firearms, cellular phones and television games.

It is important to note that the term "Customs Duties" when used in this chapter includes Specific excise duties (Duty 1-2A) on imports and *Ad valorem* import duties (Duty 1-2B); unless otherwise stated.

This chapter gives an overview of:

- Methodology;
- Harmonised System section;
- World zone and selected trade blocs;
- Country of origin;

IMPORT VAT AND CUSTOMS DUTIES

- Customs port of entry; and
- The difference between MIDP and the APDP.

METHODOLOGY

Import VAT is levied at a rate of 14% on the importation of goods and services into South Africa. Some imported goods, including specific mineral oils and several basic food items, are exempt or zero-rated in terms of the VAT Act of 1991.

The value placed on imported goods is deemed to be the value of the goods for the application of Customs Duties together with any additional duty the Customs and Excise Act levies on the importation of such goods. For the purposes of Import VAT calculations, this value is 'uplifted' by a further 10%. However, when goods are traded within the SACU the value is not increased by 10% for Import VAT calculations and the imports are exempt from duties.

Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code. This code has six methods of valuation. Most goods are valued using Method One which is the actual price paid or payable by the buyer of the goods. The "Free-on-board¹" price forms the basis for the value but allows for certain deductions, such as interest charged on extended payment terms, as well as additions such as some royalties.

These Customs values are declared to Customs on a Bill of Entry (BOE) at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and therefore differ from the actual collections. This difference is the result of the delay between the date of the declaration and the date the amount payable on the declaration was settled.

It is important to note that the settlement dates differ depending on whether or not the importer participates in the Customs deferment scheme.

An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owed has to be settled within seven days of billing.

An importer who is not registered for the Customs deferment scheme is required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

By Harmonised System section

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that the *Machinery & electronics* HS section accounts for the largest Customs value of goods imported in 2014/15 (19.4%), followed by *Mineral products* (17.6%) and *Vehicles & transport equipment* (13.0%).

Import VAT for 2014/15, as shown in Figure 5.1, was mostly collected from the importation of *Machinery & electronics* (28.2%), *Vehicles & transport equipment* (13.0%) and *Chemical products* (11.7%).

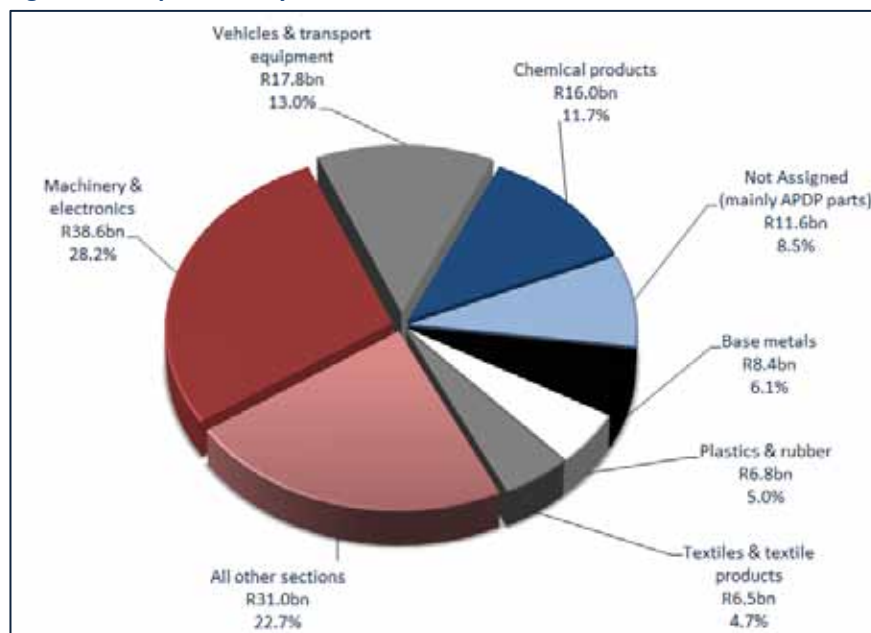
The global financial crisis caused a slump in Import VAT in 2009/10. Since then, imports have recovered strongly and Import VAT has increased. However, growth in Import VAT in 2014/15 was

¹ Free-on-board refers to the value for customs duty purposes and includes the transactional value (the price actually paid or payable) plus all costs, charges and expenses up to the point where the goods are loaded onto a ship (or other vehicle) at the port of export.

IMPORT VAT AND CUSTOMS DUTIES

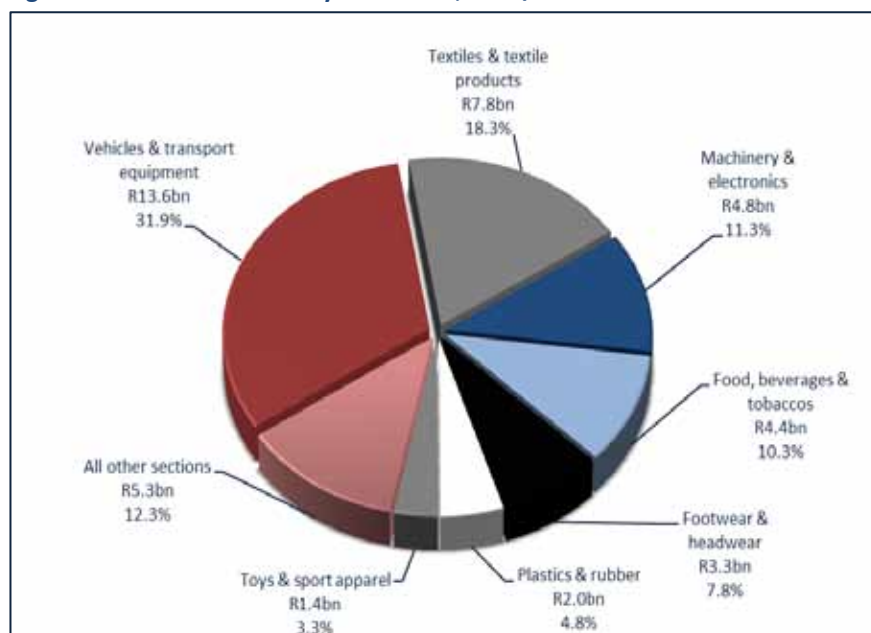
modest because of the sluggish domestic economy although the full effect of this sluggishness was partially offset by the weakening rand.

Figure 5.1: Import VAT by HS section, 2014/15



The largest contributors to Customs Duties in 2014/15, as shown in *Figure 5.2*, were *Vehicles & transport equipment* (31.9%), *Textiles and textile products* (18.3%) and *Machinery & electronics* (11.3%).

Figure 5.2: Customs Duties by HS section, 2014/15

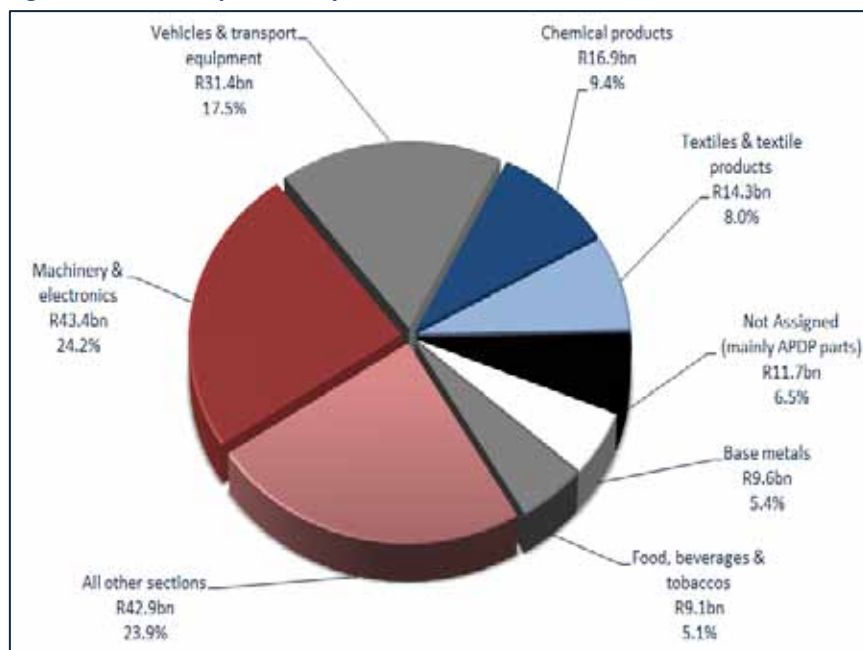


As shown in *Figure 5.3*, the top three contributing chapters – *Machinery & electronics*, *Vehicles & transport equipment* and *Chemical products* – combined make up more than half of the Total Import Tax for 2014/15.

IMPORT VAT AND CUSTOMS DUTIES

The drop in Customs Duties collected during 2014/15 was a result of a severe decline in vehicle imports. Another major factor that reduced income from Customs Duties was the re-allocation of imported fuel levy in 2014/15. Collections of fuel levy on imported fuels were historically accounted for and reported as Customs Duties; however, as from 1 April 2014, these have been allocated to the Fuel levy. The rectification of the misallocation is not applied before the 2014/15 fiscal year.

Figure 5.3: Total Import Tax by HS section, 2014/15



By world zone and selected trade blocs

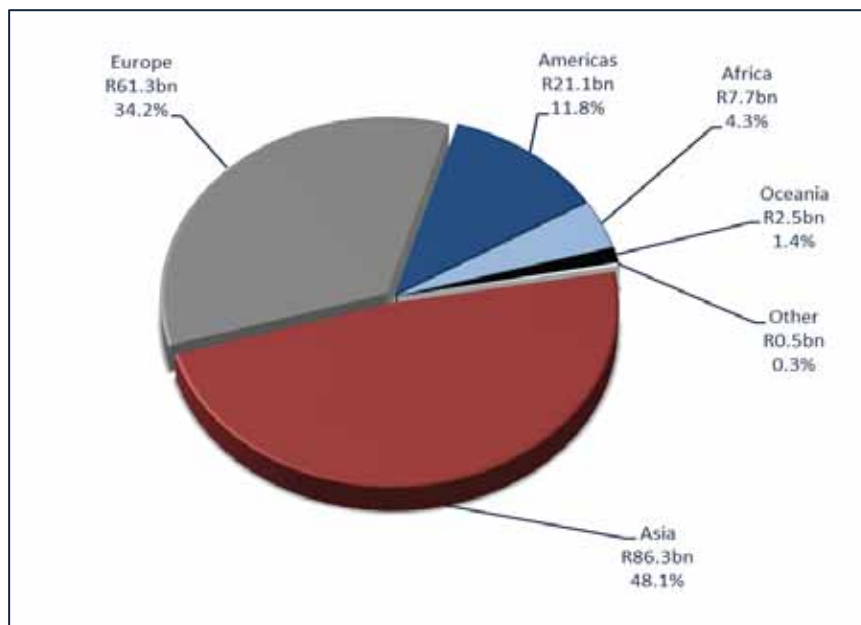
Imports from Asia accounted for 48.1% of the Total Import Tax, followed by Europe at 34.2% and the Americas at 11.8%.

Figure 5.4 and Table A5.2.1 show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

The Africa world zone, which comprises the rest of Africa including Botswana, Lesotho, Namibia and Swaziland (BLNS), is becoming an increasingly important strategic trade partner for South Africa. It is the only world zone with which South Africa has a positive trade balance. African goods imported into South Africa, such as mineral products, clothing and textiles as well as prepared foodstuffs, contributed 4.3% of SA's Total Import Tax in for 2014/15. This is almost double the contribution in 2011/12, most of which comes from Import VAT.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.4: Total Import Tax by world zone, 2014/15



By country of origin

The top six countries of origin – China, Germany, the United States of America (USA), the United Kingdom (UK), Japan and India - accounted for 58.8% of the Total Import Tax for 2014/15 (Figure 5.5).

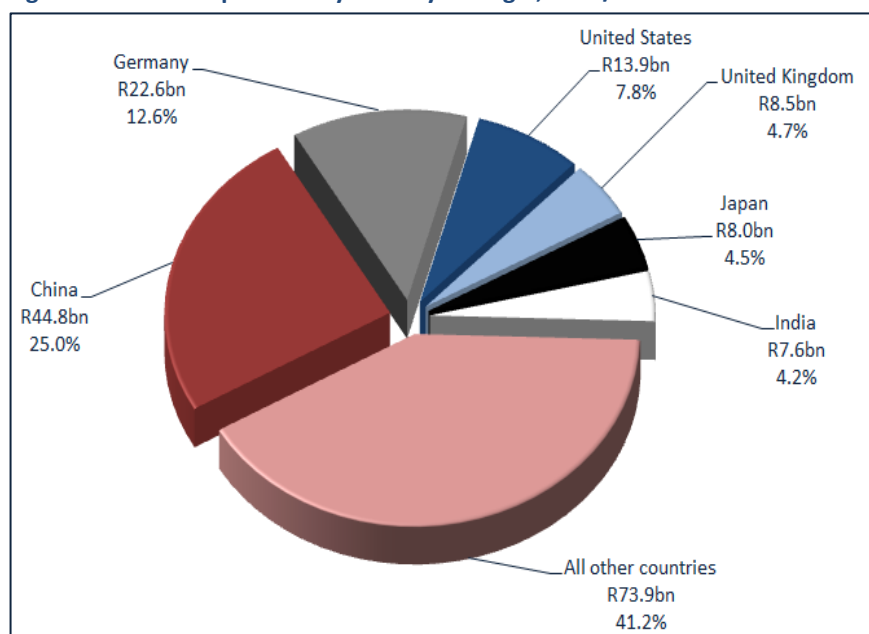
During 2014/15, China and Germany continued to be the largest suppliers of goods coming into South Africa. China accounted for 25.0% of Total Import Tax while Germany contributed 12.6%. Goods imported from China with the highest Customs value and Import VAT were cellular phones, under *Machinery & electronics* section. Chinese imports that incurred the most Customs duties were clothing and footwear, under *Textile & textile products* and *Footwear & headwear*, respectively.

Imported goods from Germany with the highest Customs value and Import VAT were original equipment components (automotive parts), recorded under the *Not Assigned* HS section, while the highest contributing commodity to Customs Duties was *Vehicles and transport equipment*.

Table A5.3.1 shows the 20 countries that were the largest suppliers of goods subject to Import VAT and Customs Duties to South Africa in 2014/15 as determined by the combined Total Import Tax contribution of Import VAT and Customs Duties.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.5: Total Import Tax by country of origin, 2014/15



By customs port of entry

South Africa's customs ports of entry comprise sea harbours, border posts and inland offices, and airports. Figure 5.6 shows the contribution of each of these three categories to the Total Import Tax in 2014/15.

The top five customs ports of entry – Durban, OR Tambo International Airport, Cape Town, Johannesburg and Port Elizabeth - account for more than 80.0% of the Total Import Tax for 2014/15 (See Figure 5.7).

Durban Harbour is the busiest cargo port in Africa and hence contributes significantly to South Africa's economy. In terms of trade revenue between the years 2012/13 and 2014/15, goods imported through Durban Harbour constituted, on average, 40.8% of the revenue from Import VAT and 42.9% of Customs Duties revenue. Of the total Customs value of goods imported in for 2014/15, around 38.7% passes through this port. The major contributing commodities to Import VAT at Durban Harbour were *Machinery & electronics*, whereas imports of *Vehicles & transport equipment* were responsible for the biggest contribution to Customs Duties.

Between 2012/13 and 2014/15, the cargo imported through OR Tambo International Airport contributed, on average, 18.7% to the total Import VAT and 8.1% to total Customs Duties collected. The most significant contributing commodity to both these taxes was *Machinery & electronics*. In 2014/15, imports passing through OR Tambo International Airport made up 20.4% of the total Customs value.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6: Total Import Tax by customs port of entry group, 2014/15

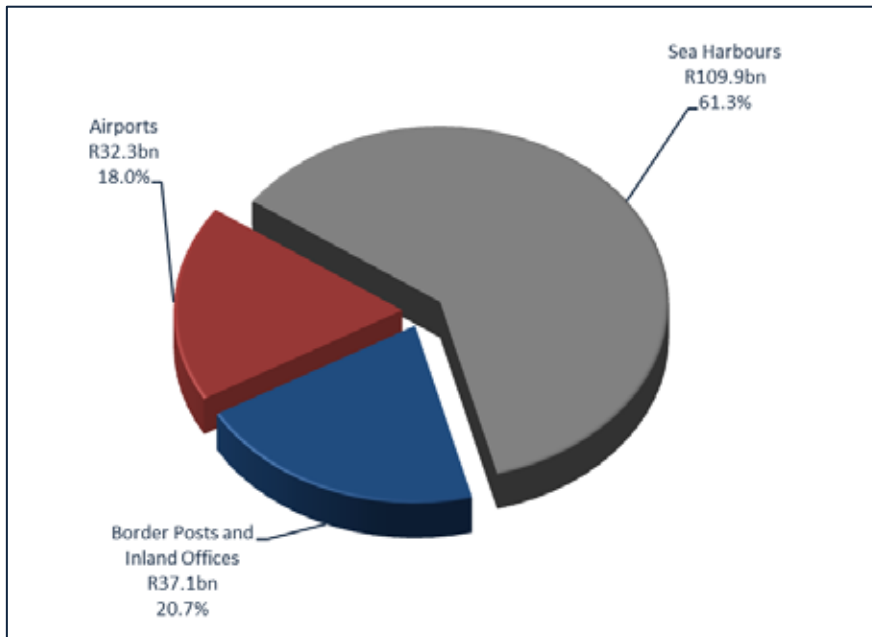
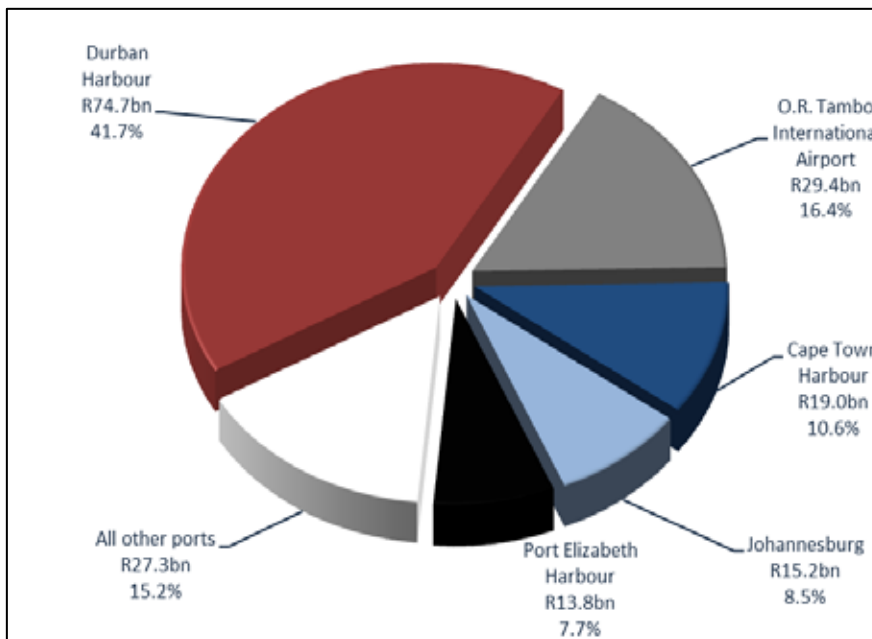


Figure 5.7: Total Import Tax by customs port of entry, 2014/15



The difference between the MIDP and the APDP

The Motor Industry Development Programme (MIDP) was introduced in 1995 to modernise South Africa's motor industry and create a platform to enable it to become a reliable producer and supplier to the global market. The programme, which ended in 2012, created significant incentives for the motor industry.

The MIDP's successor, the Automotive Production and Development Programme (APDP), aims to create a platform for the production of greater local content in the automotive industry. This programme is scheduled to run until 2020.

IMPORT VAT AND CUSTOMS DUTIES

The most noteworthy difference between these two programmes is that the MIDP was export-driven whereas the APDP is production-driven.

Under the earlier policy, vehicle manufacturers were rewarded for exports with equal-value duty-free credits for imported vehicles and components. The only way to use the incentives was to increase imports.

Although the APDP rewards production rather than exports, the benefit of the programme is the same as its predecessor - duty credits. A clearer picture of the effectiveness of the APDP will emerge once the benefits of the earlier MIDP have ended.

As at June 2015, the Department of Trade and Industry (DTI) was consulting motor vehicle manufacturers in order to complete its review of the APDP.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2011/12 – 2014/15

HS section R million	Section	Chapter	2011/12				2012/13				2013/14				2014/15			
			Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Live animals; Animal products	1	1 - 5	12 713	1 177	442	1 619	13 433	1 622	390	2 012	13 618	1 770	324	2 094	15 127	1 986	347	2 333
Vegetable products	2	6 - 14	15 676	1 378	161	1 539	19 706	1 449	188	1 637	20 305	1 704	207	1 911	21 954	2 123	353	2 476
Animal & vegetable oils	3	15	12 078	1 071	256	1 327	15 117	1 288	362	1 649	13 425	1 183	256	1 439	13 368	1 143	208	1 351
Food, beverages & tobaccos	4	16 - 24	33 920	2 994	2 976	5 970	41 099	4 040	3 660	7 720	49 122	4 794	4 291	9 084	52 660	4 728	4 399	9 127
Mineral products	5	25 - 27	197 008	3 514	2 022	5 536	213 437	3 420	1 731	5 151	258 376	3 959	2 593	6 551	264 413	4 322	5	4 327
Chemical products	6	28 - 38	84 361	10 451	723	11 173	96 838	12 600	728	13 329	114 734	14 677	817	15 494	129 003	16 039	875	16 914
Plastics & rubber	7	39 - 40	34 107	4 726	1 746	6 472	37 636	5 304	1 762	7 086	45 035	6 338	2 029	8 367	48 895	6 836	2 034	8 870
Hides & leather	8	41 - 43	3 061	484	562	1 046	2 456	433	628	1 061	4 560	696	767	1 463	5 023	768	825	1 593
Wood products	9	44 - 46	3 349	434	139	573	3 641	551	149	700	4 301	658	167	825	4 922	734	185	919
Paper & pulp	10	47 - 49	12 517	1 596	163	1 759	15 977	1 933	133	2 067	17 346	2 265	144	2 409	16 965	2 380	172	2 552
Textiles & textile products	11	50 - 63	32 497	4 064	5 050	9 114	35 228	4 765	5 793	10 549	41 924	6 025	7 392	13 417	44 852	6 490	7 770	14 260
Footwear & headwear	12	64 - 67	9 186	1 548	2 308	3 857	10 647	1 817	2 621	4 438	12 842	2 151	3 079	5 230	14 064	2 304	3 299	5 603
Stone & glass	13	68 - 70	9 210	1 329	474	1 803	9 377	1 414	542	1 955	11 268	1 692	664	2 356	12 969	1 908	710	2 618
Precious metals & stones	14	71	116 560	1 255	133	1 388	134 194	1 140	140	1 280	108 776	1 419	157	1 576	106 866	1 563	171	1 734
Base metals	15	72 - 83	81 157	5 783	977	6 760	89 775	6 447	1 004	7 450	121 878	7 892	1 194	9 085	118 873	8 358	1 276	9 634
Machinery & electronics	16	84 - 85	211 663	28 252	3 872	32 124	236 849	32 057	4 087	36 144	294 452	39 374	4 859	44 233	290 506	38 603	4 794	43 397
Vehicles & transport equipment	17	86 - 89	133 418	14 348	12 877	27 225	165 093	15 820	15 481	31 301	167 575	17 326	15 948	33 274	194 832	17 835	13 570	31 405
Photographic & instruments	18	90 - 92	21 688	2 986	18	3 004	24 372	3 234	20	3 254	30 259	4 012	26	4 038	30 060	4 078	26	4 105
Toys & sport apparel	20	94 - 96	12 482	1 850	917	2 767	15 510	2 350	1 188	3 539	17 747	2 665	1 325	3 990	19 617	2 914	1 417	4 330
Works of art	21	97	364	26	0	26	1 883	29	0	29	788	36	0	36	634	46	0	46
Not Assigned ⁵			89 165	7 591	54	7 645	73 317	8 553	86	8 639	86 066	9 407	81	9 488	94 701	11 644	97	11 740
Total			1 126 179	96 855	35 870	132 726	1 255 587	110 267	40 722	150 989	1 434 399	130 041	46 320	176 361	1 500 322	136 801	42 533	179 334

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

- Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
- Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
- Total Import Tax is Import VAT plus Customs Duties.
- The majority of the 'Not Assigned' group constitutes Original equipment components (MIDP/APDP imports).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2011/12 – 2014/15

HS section R million	Section	Chapter	2011/12				2012/13				2013/14				2014/15			
			Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax
Live animals; Animal products	1	1 - 5	12 713	1 177	442	1 619	13 433	1 622	390	2 012	13 618	1 770	324	2 094	15 127	1 986	347	2 333
Vegetable products	2	6 - 14	15 676	1 378	161	1 539	19 706	1 449	188	1 637	20 305	1 704	207	1 911	21 954	2 123	353	2 476
Animal & vegetable oils	3	15	12 078	1 071	256	1 327	15 117	1 288	362	1 649	13 425	1 183	256	1 439	13 388	1 143	208	1 351
Food, beverages & tobaccos	4	16 - 24	33 920	2 994	2 976	5 970	41 099	4 040	3 690	7 720	49 122	4 794	4 291	9 084	52 660	4 728	4 399	9 127
Mineral products	5	25 - 27	197 008	3 514	2 022	5 536	213 437	3 420	1 731	5 151	258 376	3 969	2 593	6 551	264 413	4 322	5	4 327
Chemical products	6	28 - 38	84 361	10 451	723	11 173	96 838	12 600	728	13 329	114 734	14 677	817	15 494	129 003	16 039	875	16 914
Plastics & rubber	7	39 - 40	34 107	4 726	1 746	6 472	37 636	5 304	1 782	7 086	45 035	6 338	2 029	8 367	48 895	6 836	2 034	8 870
Hides & leather	8	41 - 43	3 061	484	562	1 046	2 456	433	628	1 061	4 560	696	767	1 463	5 023	768	825	1 593
Wood products	9	44 - 46	3 349	434	139	573	3 641	551	149	700	4 301	658	167	825	4 922	734	185	919
Paper & pulp	10	47 - 49	12 517	1 596	163	1 759	15 977	1 933	133	2 067	17 346	2 265	144	2 409	16 985	2 380	172	2 552
Textiles & textile products	11	50 - 63	32 497	4 064	5 050	9 114	35 228	4 765	5 783	10 549	41 924	6 025	7 392	13 417	44 852	6 490	7 770	14 260
Footwear & headwear	12	64 - 67	9 186	1 548	2 308	3 857	10 647	1 817	2 621	4 438	12 842	2 151	3 079	5 230	14 064	2 304	3 299	5 603
Stone & glass	13	68 - 70	9 210	1 329	474	1 803	9 377	1 414	542	1 955	11 288	1 692	664	2 356	12 969	1 908	710	2 618
Precious metals & stones	14	71	116 560	1 255	133	1 388	134 194	1 140	140	1 280	108 776	1 419	157	1 576	106 866	1 563	171	1 734
Base metals	15	72 - 83	81 157	5 783	977	6 760	89 775	6 447	1 004	7 450	121 878	7 892	1 194	9 085	118 873	8 358	1 276	9 634
Machinery & electronics	16	84 - 85	211 663	28 252	3 872	32 124	236 849	32 057	4 087	36 144	294 452	39 374	4 859	44 233	290 506	38 603	4 794	43 397
Vehicles & transport equipment	17	86 - 89	133 418	14 348	12 877	27 225	165 093	15 820	15 481	31 301	167 575	17 326	15 948	33 274	194 832	17 835	13 570	31 405
Photographic & instruments	18	90 - 92	21 688	2 986	18	3 004	24 372	3 234	20	3 254	30 259	4 012	26	4 038	30 060	4 078	26	4 105
Toys & sport apparel	20	94 - 96	12 482	1 850	917	2 767	15 510	2 350	1 188	3 539	17 747	2 665	1 325	3 990	19 617	2 914	1 417	4 330
Works of art	21	97	364	26	0	26	1 883	29	0	29	788	36	0	36	634	46	0	46
Not Assigned ⁵			89 165	7 591	54	7 645	73 317	8 553	86	8 639	86 066	9 407	81	9 488	94 701	11 644	97	11 740
Total			1 126 179	96 955	35 870	132 726	1 255 587	110 267	40 722	150 989	1 434 399	130 041	46 320	176 361	1 500 322	136 801	42 533	179 334

IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2011/12 – 2014/15

World zone / trade bloc	2011/12				2012/13				2013/14				2014/15			
	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Africa	237 451	2 433	538	2 971	276 984	5 344	515	5 860	322 501	6 674	460	7 134	360 277	7 491	195	7 686
Americas	129 453	14 583	3 131	17 713	158 235	15 527	4 033	19 560	142 275	16 265	4 014	20 279	145 829	17 042	4 040	21 082
Asia	418 973	40 661	22 295	62 956	455 527	46 630	24 599	71 229	555 873	56 835	28 595	85 430	579 774	60 035	26 308	86 343
Europe	294 187	36 668	9 578	46 245	314 907	40 414	11 335	51 749	367 297	47 526	13 057	60 583	375 814	49 502	11 775	61 276
Oceania	15 138	2 084	296	2 380	15 661	2 109	231	2 340	17 098	2 311	180	2 491	17 116	2 282	203	2 485
Other	30 977	426	34	460	34 273	243	8	251	28 355	431	13	444	21 512	449	13	462
Total	1 126 179	96 855	35 870	132 726	1 255 587	110 267	40 722	150 989	1 434 399	130 041	46 320	176 361	1 500 322	136 801	42 533	179 334
Percentage of total																
Africa	21.1%	2.5%	1.5%	2.2%	22.1%	4.8%	1.3%	3.9%	22.5%	5.1%	1.0%	4.0%	24.0%	5.5%	0.5%	4.3%
Americas	11.5%	15.1%	8.7%	13.3%	12.6%	14.1%	9.9%	13.0%	9.9%	12.5%	8.7%	11.5%	9.7%	12.5%	9.5%	11.8%
Asia	37.2%	42.0%	62.2%	47.4%	36.3%	42.3%	60.4%	47.2%	38.8%	43.7%	61.7%	48.4%	38.6%	43.9%	61.9%	48.1%
Europe	26.1%	37.9%	26.7%	34.8%	25.1%	36.7%	27.8%	34.3%	25.6%	36.5%	28.2%	34.4%	25.0%	36.2%	27.7%	34.2%
Oceania	1.3%	2.2%	0.8%	1.8%	1.2%	1.9%	0.6%	1.5%	1.2%	1.8%	0.4%	1.4%	1.1%	1.7%	0.5%	1.4%
Other	2.8%	0.4%	0.1%	0.3%	2.7%	0.2%	0.0%	0.2%	2.0%	0.3%	0.0%	0.3%	1.4%	0.3%	0.0%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Selected trade blocs																
African Union	230 832	2 419	525	2 944	266 197	5 117	487	5 603	295 731	6 391	424	6 815	336 288	7 132	152	7 284
BRICS ⁴	180 311	23 212	13 401	36 613	207 113	27 290	15 985	43 275	265 941	34 968	19 766	54 733	293 940	37 145	18 916	56 061
European Union	275 766	34 825	9 153	43 978	291 843	38 596	10 595	49 191	343 269	45 173	12 056	57 229	353 220	46 902	10 964	57 856
SADC ⁵	145 306	2 159	438	2 597	166 980	4 800	314	5 114	196 325	6 041	311	6 353	220 411	6 702	41	6 743
Percentage of total																
African Union	20.5%	2.5%	1.5%	2.2%	21.2%	4.6%	1.2%	3.7%	20.6%	4.9%	0.9%	3.9%	22.4%	5.2%	0.4%	4.1%
BRICS ⁴	16.0%	24.0%	37.4%	27.6%	16.5%	24.7%	39.3%	28.7%	18.5%	26.9%	42.7%	31.0%	19.6%	27.2%	44.5%	31.3%
European Union	24.5%	36.0%	25.5%	33.1%	23.2%	35.0%	26.0%	32.6%	23.9%	34.7%	26.0%	32.4%	23.5%	34.3%	25.8%	32.3%
SADC ⁵	12.9%	2.2%	1.2%	2.0%	13.3%	4.4%	0.8%	3.4%	13.7%	4.6%	0.7%	3.6%	14.7%	4.9%	0.1%	3.8%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Brazil, Russia, India, China, South Africa (BRICS)
5. Southern African Development Community (SADC).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties : Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2011/12 – 2014/15

Country of origin ¹	2011/12				2012/13				2013/14				2014/15			
	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³
China	121 017	17 696	10 937	28 633	140 553	20 584	12 382	32 966	179 057	26 337	14 981	41 318	209 616	28 973	15 837	44 810
Germany	99 151	13 004	3 650	16 654	98 763	14 346	4 451	18 797	115 460	16 398	4 978	21 376	125 172	17 863	4 770	22 633
United States	72 921	9 353	1 847	11 201	87 185	9 625	2 483	12 108	82 702	10 469	2 484	12 952	91 772	11 474	2 475	13 949
United Kingdom	39 047	4 317	2 364	6 681	40 962	4 677	2 931	7 609	44 486	5 187	3 238	8 425	51 362	5 355	3 141	8 496
Japan	48 837	5 769	1 875	7 644	44 124	5 823	1 603	7 426	47 654	6 254	1 543	7 797	48 537	6 423	1 558	7 981
India	41 035	3 392	2 061	5 453	46 196	4 350	3 080	7 430	63 660	5 594	3 994	9 588	62 746	5 143	2 488	7 610
Italy	22 353	2 628	524	3 151	23 746	3 223	564	3 787	30 453	3 912	946	4 859	30 882	4 232	492	4 724
Thailand	22 850	2 204	721	2 925	26 315	2 988	1 005	3 993	30 333	3 642	1 155	4 797	29 327	3 563	886	4 449
France	23 987	2 825	449	3 274	30 195	3 091	480	3 572	29 499	3 561	417	3 978	29 759	3 673	391	4 064
Korea, Republic Of	24 602	2 988	2 847	5 836	26 467	3 041	2 668	5 709	25 727	2 895	1 999	4 894	30 077	2 616	1 182	3 797
Spain	12 450	1 592	392	1 984	13 463	1 740	450	2 190	21 529	2 943	886	3 829	20 965	2 862	593	3 455
Vietnam	13 149	532	382	914	7 092	896	582	1 478	11 340	1 670	980	2 650	14 295	2 054	1 237	3 291
Brazil	16 644	1 902	395	2 297	17 486	2 073	400	2 473	19 543	2 446	436	2 882	16 765	2 315	569	2 884
Netherlands	12 657	1 725	320	2 045	15 899	2 085	307	2 391	17 881	2 466	102	2 568	16 665	2 283	122	2 405
Switzerland	10 279	1 297	351	1 648	8 873	1 113	560	1 673	10 656	1 217	594	1 810	10 389	1 478	704	2 183
Taiwan	10 170	1 323	425	1 748	9 824	1 422	403	1 824	11 956	1 672	470	2 143	11 296	1 705	422	2 127
Australia	13 098	1 818	227	2 046	13 367	1 801	166	1 967	14 823	1 967	128	2 095	14 468	1 926	147	2 073
Belgium	11 603	1 498	258	1 756	13 628	1 596	205	1 801	15 941	1 747	151	1 898	14 201	1 846	183	2 029
Indonesia	10 700	1 056	613	1 669	16 906	1 153	637	1 790	21 155	1 397	670	2 066	17 328	1 439	567	2 006
Malaysia	11 947	1 542	438	1 979	12 665	1 559	418	1 977	12 966	1 479	347	1 826	11 503	1 429	344	1 772
Other countries	487 681	18 395	4 794	23 189	561 878	23 082	4 948	28 030	627 780	26 791	5 820	32 610	643 196	28 150	4 446	32 595
Total	1 126 179	96 855	35 870	132 726	1 255 587	110 267	40 722	150 989	1 434 399	130 041	46 320	176 361	1 500 322	136 801	42 533	179 334

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Top-20 countries as determined by their contribution to Total Import Tax for 2014/15.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2011/12 – 2014/15 (continued)

Country of origin	2011/12				2012/13				2013/14				2014/15			
	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax
China	10.7%	18.3%	30.5%	21.6%	11.2%	18.7%	30.4%	21.8%	12.5%	20.3%	32.3%	23.4%	14.0%	21.2%	37.2%	25.0%
Germany	8.8%	13.4%	10.2%	12.5%	7.9%	13.0%	10.9%	12.4%	8.0%	12.6%	10.7%	12.1%	8.3%	13.1%	11.2%	12.6%
United States	6.5%	9.7%	5.2%	8.4%	6.9%	8.7%	6.1%	8.0%	5.8%	8.1%	5.4%	7.3%	6.1%	8.4%	5.8%	7.8%
United Kingdom	3.5%	4.5%	6.6%	5.0%	3.3%	4.2%	7.2%	5.0%	3.1%	4.0%	7.0%	4.8%	3.4%	3.9%	7.4%	4.7%
Japan	4.3%	6.0%	5.2%	5.8%	3.5%	5.3%	3.9%	4.9%	3.3%	4.8%	3.3%	4.4%	3.2%	4.7%	3.7%	4.5%
India	3.6%	3.5%	5.7%	4.1%	3.7%	3.9%	7.6%	4.9%	4.4%	4.3%	8.6%	5.4%	4.2%	3.8%	5.8%	4.2%
Italy	2.0%	2.7%	1.5%	2.4%	1.9%	2.9%	1.4%	2.5%	2.1%	3.0%	2.0%	2.8%	2.1%	3.1%	1.2%	2.6%
Thailand	2.0%	2.3%	2.0%	2.2%	2.1%	2.7%	2.5%	2.6%	2.1%	2.8%	2.5%	2.7%	2.0%	2.6%	2.1%	2.5%
France	2.1%	2.9%	1.3%	2.5%	2.4%	2.8%	1.2%	2.4%	2.1%	2.7%	0.9%	2.3%	2.0%	2.7%	0.9%	2.3%
Korea, Republic Of	2.2%	3.1%	7.9%	4.4%	2.1%	2.8%	6.6%	3.8%	1.8%	2.2%	4.3%	2.8%	2.0%	1.9%	2.8%	2.1%
Spain	1.1%	1.6%	1.1%	1.5%	1.1%	1.6%	1.1%	1.5%	1.5%	2.3%	1.9%	2.2%	1.4%	2.1%	1.4%	1.9%
Vietnam	1.2%	0.5%	1.1%	0.7%	0.6%	0.8%	1.4%	1.0%	0.8%	1.3%	2.1%	1.5%	1.0%	1.5%	2.9%	1.8%
Brazil	1.5%	2.0%	1.1%	1.7%	1.4%	1.9%	1.0%	1.6%	1.4%	1.9%	0.9%	1.6%	1.1%	1.7%	1.3%	1.6%
Netherlands	1.1%	1.8%	0.9%	1.5%	1.3%	1.9%	0.8%	1.6%	1.2%	1.9%	0.2%	1.5%	1.1%	1.7%	0.3%	1.3%
Switzerland	0.9%	1.3%	1.0%	1.2%	0.7%	1.0%	1.4%	1.1%	0.7%	0.9%	1.3%	1.0%	0.7%	1.1%	1.7%	1.2%
Taiwan	0.9%	1.4%	1.2%	1.3%	0.8%	1.3%	1.0%	1.2%	0.8%	1.3%	1.0%	1.2%	0.8%	1.2%	1.0%	1.2%
Australia	1.2%	1.9%	0.6%	1.5%	1.1%	1.6%	0.4%	1.3%	1.0%	1.5%	0.3%	1.2%	1.0%	1.4%	0.3%	1.2%
Belgium	1.0%	1.5%	0.7%	1.3%	1.1%	1.4%	0.5%	1.2%	1.1%	1.3%	0.3%	1.1%	0.9%	1.3%	0.4%	1.1%
Indonesia	1.0%	1.1%	1.7%	1.3%	1.3%	1.0%	1.6%	1.2%	1.5%	1.1%	1.4%	1.2%	1.2%	1.1%	1.3%	1.1%
Malaysia	1.1%	1.6%	1.2%	1.5%	1.0%	1.4%	1.0%	1.3%	0.9%	1.1%	0.7%	1.0%	0.8%	1.0%	0.8%	1.0%
Other countries	43.3%	19.0%	13.4%	17.5%	44.8%	20.9%	12.2%	18.6%	43.8%	20.6%	12.6%	18.5%	42.9%	20.6%	10.5%	18.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry group, 2011/12 – 2014/15

Customs port of entry		2011/12			2012/13			2013/14			2014/15		
R million		Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³	Customs value	Import VAT	Customs Duties ^{1,2}	Total Import Tax ³
Airports													
O.R. Tambo International Airport		266 732	309 539	20 581	3 052	23 633	290 453	24 169	3 693	305 796	25 657	3 697	29 354
Cape Town International Airport		9 034	10 350	1 369	377	1 746	13 339	1 600	410	14 684	1 845	448	2 293
King Shaka International Airport		2 443	2 526	334	117	451	3 047	403	127	2 971	393	108	501
Port Elizabeth International Airport		1 093	1 302	193	7	200	1 593	237	8	1 185	167	9	176
Total Airports		279 302	323 717	22 477	3 553	26 030	308 433	26 409	4 238	324 636	28 062	4 262	32 324
Sea Harbours													
Durban Harbour		434 723	490 168	44 896	17 570	62 466	585 008	52 847	19 445	580 482	56 141	18 552	74 693
Cape Town Harbour		86 197	107 224	10 002	5 343	15 345	136 582	12 824	6 781	162 763	13 033	5 926	18 959
Port Elizabeth Harbour		54 675	52 373	7 659	3 755	11 414	75 967	11 061	4 592	81 407	10 415	3 387	13 802
Richards Bay Harbour		17 388	16 413	2 263	36	2 300	17 070	2 293	29	18 073	2 464	28	2 491
Total Sea Harbours		592 982	666 177	64 820	26 704	91 524	814 627	79 025	30 847	842 725	82 053	27 892	109 945
Border Posts and Inland Offices													
Johannesburg		79 812	80 053	10 451	3 720	14 170	83 971	10 713	3 989	85 858	11 176	4 004	15 180
East London		28 826	24 177	3 642	2 022	5 664	23 148	3 347	2 295	35 755	5 036	2 576	7 611
Pretoria		24 518	21 845	3 413	2 352	5 765	26 619	4 194	2 472	27 298	4 190	1 628	5 818
Mosselbay		5 454	8 449	124	0	124	13 917	122	0	12 582	131	0	132
Other		115 286	131 169	5 340	2 370	7 710	163 684	6 232	2 478	171 468	6 153	2 172	8 325
Total Border Posts and Inland Offices		253 896	265 693	22 970	10 464	33 435	311 339	24 608	11 235	332 961	26 686	10 380	37 065
Total		1 126 179	1 255 587	110 267	40 722	150 989	1 434 399	130 041	46 320	1 500 322	136 801	42 533	179 334

Airports	24.8%	25.8%	20.4%	8.7%	17.2%	21.5%	20.3%	9.1%	17.4%	21.6%	20.5%	10.0%	18.0%
Sea Harbours	52.7%	53.1%	58.8%	65.6%	60.6%	56.8%	60.8%	66.6%	62.3%	56.2%	60.0%	65.6%	61.3%
Border Posts and Inland Offices	22.5%	21.2%	20.8%	25.7%	22.1%	21.7%	18.9%	24.3%	20.3%	22.2%	19.5%	24.4%	20.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2011/12 – 2014/15

Customs port of entry	2011/12			2012/13			2013/14			2014/15		
	Customs value	Import VAT	Total Import Tax ³	Customs value	Import VAT	Total Import Tax ³	Customs value	Import VAT	Total Import Tax ³	Customs value	Import VAT	Total Import Tax ³
Durban Harbour	434 723	490 168	62 466	44 896	17 570	62 466	585 008	52 847	19 445	580 482	56 141	18 552
O.R. Tambo International Airport	266 732	309 539	23 633	20 581	3 052	23 633	290 453	24 169	3 693	305 796	25 657	3 697
Cape Town Harbour	86 197	107 224	15 345	10 002	5 343	15 345	136 582	12 824	6 781	162 763	13 033	5 926
Johannesburg	79 812	80 053	14 170	10 451	3 720	14 170	83 971	10 713	3 989	85 858	11 176	4 004
Port Elizabeth Harbour	54 675	52 373	11 414	7 659	3 755	11 414	75 967	11 061	4 592	81 407	10 415	3 387
East London	28 826	24 177	5 664	3 642	2 022	5 664	23 148	3 347	2 295	35 755	5 036	2 576
Pretoria	24 518	21 845	5 765	3 413	2 352	5 765	26 619	4 194	2 472	27 298	4 190	1 628
Richards Bay Harbour	17 388	16 413	2 300	2 263	36	2 300	17 070	2 293	29	18 073	2 464	28
Cape Town International Airport	9 034	10 350	1 746	1 369	377	1 746	13 339	1 600	410	14 684	1 845	448
Oshoek	5 323	8 924	931	931	0	931	10 479	1 169	0	12 102	1 336	0
Beit Bridge	52 070	53 043	791	791	5	797	70 052	866	7	77 566	765	11
King Shaka International Airport	2 443	2 526	451	334	117	451	3 047	403	127	2 971	393	108
Port Elizabeth International Airport	1 093	1 302	200	193	7	200	1 593	237	8	1 185	167	9
Mosselbay	5 454	8 449	124	124	0	124	13 917	122	0	12 582	131	0
Other	57 893	69 202	5 982	3 617	2 365	5 982	83 154	4 196	2 471	81 800	4 053	2 161
Total	1 126 179	1 255 587	150 989	110 267	40 722	150 989	1 434 399	130 041	46 320	1 500 322	136 801	42 533
Durban Harbour	38.6%	39.0%	41.4%	40.7%	43.1%	41.4%	40.8%	40.6%	42.0%	38.7%	41.0%	43.6%
O.R. Tambo International Airport	23.7%	24.7%	15.7%	18.7%	7.5%	15.7%	20.2%	18.6%	8.0%	20.4%	18.8%	8.7%
Cape Town Harbour	7.7%	8.5%	10.2%	9.1%	13.1%	10.2%	9.5%	9.9%	14.6%	10.8%	9.5%	13.9%
Johannesburg	7.1%	6.4%	9.4%	9.5%	9.1%	9.4%	5.9%	8.2%	8.6%	5.7%	8.2%	9.4%
Port Elizabeth Harbour	4.9%	4.2%	7.6%	6.9%	9.2%	7.6%	5.3%	8.5%	9.9%	5.4%	7.6%	8.0%
East London	2.6%	1.9%	3.8%	3.3%	5.0%	3.8%	1.6%	2.6%	5.0%	2.4%	3.7%	6.1%
Pretoria	2.2%	1.7%	3.8%	3.1%	5.8%	3.8%	1.9%	3.2%	5.3%	1.8%	3.1%	3.8%
Richards Bay Harbour	1.5%	1.3%	1.5%	2.1%	0.1%	1.5%	1.2%	1.8%	0.1%	1.2%	1.8%	0.1%
Cape Town International Airport	0.8%	0.8%	1.2%	1.2%	0.9%	1.2%	0.9%	1.2%	0.9%	1.0%	1.3%	1.1%
Oshoek	0.5%	0.7%	0.6%	0.8%	0.0%	0.6%	0.7%	0.9%	0.0%	0.8%	1.0%	0.0%
Beit Bridge	4.6%	4.2%	0.5%	0.7%	0.0%	0.5%	4.9%	0.7%	0.0%	5.2%	0.6%	0.0%
King Shaka International Airport	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%
Port Elizabeth International Airport	0.1%	0.1%	0.1%	0.2%	0.0%	0.1%	0.1%	0.2%	0.0%	0.1%	0.1%	0.0%
Mosselbay	0.5%	0.7%	0.1%	0.1%	0.0%	0.1%	1.0%	0.1%	0.0%	0.8%	0.1%	0.0%
Other	5.1%	5.5%	4.0%	3.3%	5.8%	4.0%	5.8%	3.2%	5.3%	5.5%	3.0%	5.1%
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%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

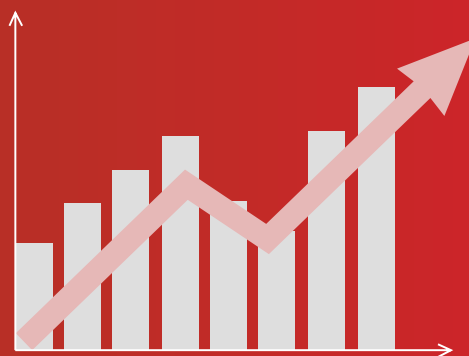
- Customs Duties is inclusive of Specific excise on imports (Duty 1-24) and Ad valorem excise on imports (Duty 1-2B).
- Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
- Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2014/15 fiscal year:

Capital Gains Tax of R11.7 billion raised

Increased from R11.6bn raised in 2013/14



Transfer duties of R6.7 billion collected



Property transfers that were subject to transfer duty

118 444

Average transfer duty paid

R56 280

Mineral and Petroleum Resources Royalty amounted to R5.4 billion

Decrease from previous year



15.8%

Contributions to SACU pool during 2014/15 R76.0 billion



Diesel claims granted during 2014/15 R6.9 billion

Increased from R6.1bn granted in 2013/14



6 OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2014/15 fiscal year:

- Capital Gains Tax (CGT) of R11.7 billion was raised of which R5.6 billion was attributable to individuals and R6.1 billion to companies. This is an increase of R0.1 billion (0.6%) on the R11.6 billion raised in 2013/14. In aggregate R73.4 billion has been raised since the introduction of CGT in October 2001;
- Transfer duties of R6.7 billion were collected on 118 444 property transfers;
- Diesel refunds increased by R0.8 billion (12.6%) to R6.9 billion in 2014/15 from R6.1 billion in 2013/14. This increase was driven by large claims from the energy sector that used diesel generators to augment electricity production. The surge from 2013/14 is due to the inclusion of diesel set offs in Diesel refunds amounting to R1.2 billion in 2013/14 and R1.0 billion in 2014/15;
- Mineral and Petroleum Resources Royalty (MPRR) payments declined from the previous year by R1.0 billion (15.8%) to R5.4 billion; and
- Total contributions to the SACU pool amounted to R76.0 billion up by 0.5% contributed in the previous year. The increase was driven by increases in imports into the SACU region.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2014/15. It gives an overview of:

- Capital Gains Tax;
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalty; and
- Southern African Customs Union contributions and shares.

CAPITAL GAINS TAX

CGT is a tax on the disposal proceeds of assets. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue collected from CGT is included in PIT or CIT collections.

OTHER TAXES AND COLLECTIONS

As shown in *Table 6.1*, the cumulative liability for CGT raised, since its inception on 1 October 2001 to the end of March 2015, totalled R73.4 billion.

CGT collections declined from R9.1 billion in 2010/11 to R6.8 billion in 2011/12. However, CGT recovered strongly to reach R11.6 billion in 2013/14, before spiking to R11.7 billion in 2014/15. The strong increase in the 2013/14 CGT collections is mainly due to the increase in inclusion rates. From 1 March 2012, the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.3% for natural persons and from 14.0% to 18.6% for companies.

Table 6.1: Capital Gains Tax (CGT) raised, 2010/11 - 2014/15

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2010/11	11 181	15 894	27 074
2010/11	2 012	7 049	9 061
2011/12	1 550	5 263	6 813
2012/13	2 166	5 008	7 174
2013/14	6 970	4 633	11 603
2014/15	5 538	6 135	11 672
Cumulative	29 417	43 981	73 398

TRANSFER DUTY

Transfer duty is a tax levied in terms of the Transfer Duty Act, No. 40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity. It is the largest source of revenue in the Taxes on property category as defined in the Government Finance Statistics (GFS).

Transfer duty is levied on a wide range of assets that are defined as property. They include land and fixtures as well as real rights in land; rights to minerals; a share or interest in a residential property company; as well as a share in a share-block company.

When property is acquired, Transfer duty is the liability of the person acquiring the property. When rights associated with property are renounced, responsibility for the payment of Transfer duty lies with the person in whose favour, or for whose benefit, any interest in or restriction upon the use or disposal of property has been renounced. Transfer duty is payable within six months from the date of acquisition.

The sale of a property is subject to either VAT or Transfer duty with VAT taking precedence. If the seller is a registered VAT vendor and the property forms part of the seller's enterprise, then VAT is payable on the transaction. *Table 6.2* shows the Transfer duty rates applicable to various values of property transfers from 23 February 2011 to 28 February 2015. *Table 6.3* shows the revised rates effective from 01 March 2015.

OTHER TAXES AND COLLECTIONS

Table 6.2: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer duty ¹
0	-	600 000	0% of the amount
600 001	-	1 000 000	3% of the amount above R600 000
1 000 000	-	1 500 000	R12 000 + 5% of the amount above R1 million
1 500 001	+		R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011 to 28 February 2015

Table 6.3: All persons (including Companies, Close Corporations and Trusts)

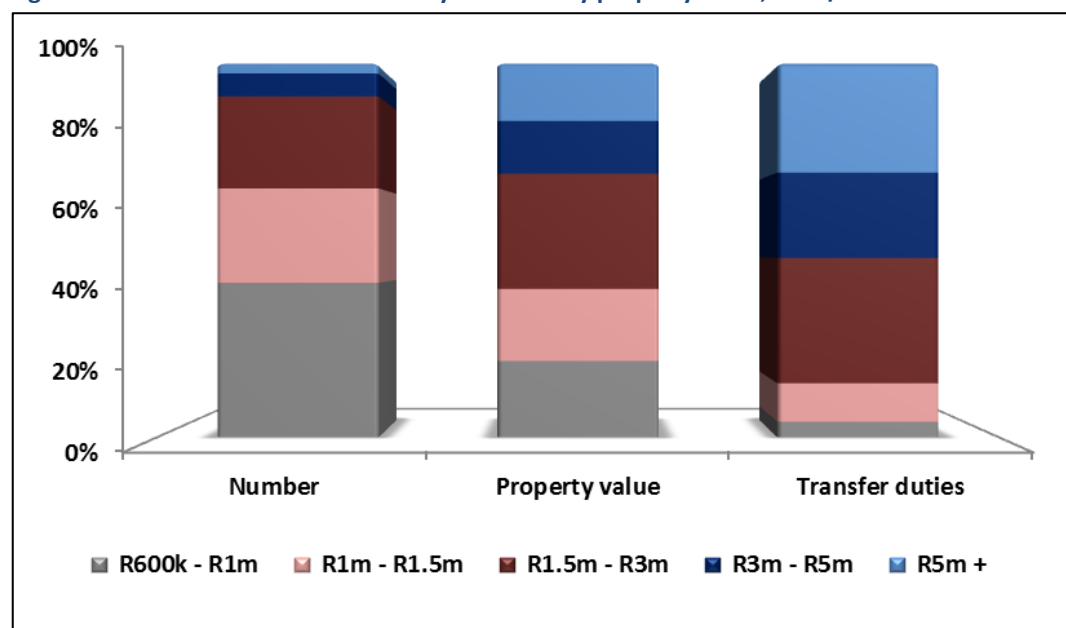
Fair market value or consideration			Rate of Transfer duty ¹
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	+		R85 000 + 11% of the amount above R2.25 million

1. Effective from 01 March 2015 to date

The migration of Transfer duty payments onto SARS' electronic eFiling platform in 2013 has improved the accuracy of information about property transactions and associated duties. However, only two years' data is currently available on the new system. Note that *Table A6.1.1* and *Table A6.1.2* only cover transactions that were valued at more than R600 000 and were therefore liable for Transfer duty.

In 2014/15 there were 118 444 transfers of properties valued at more than R600 000 with a combined value of R189.2 billion. Compared to prior year, this is an increase of 8.0% on the number of properties transferred, while the value of properties transferred increased by 14.6%. This amounts to R6.7billion in transfer duties collected for the year, which is an increase of 21.4% on prior year collections.

Figure 6.1: Distribution of Transfer duty collected by property value, 2014/15



OTHER TAXES AND COLLECTIONS

The average value of these properties was R1.6 million and the average Transfer duty paid on these transfers was R56 280. *Table A6.1.1* shows the Transfer duty raised in each value category in 2014/15 and 2013/14.

In 2014/15, properties valued below R1.5 million accounted for 66.4% of all Transfer duty transactions. These properties accounted for 39.6% of the total value of properties transferred but only 14.4% of the Transfer duty paid. This is a slight decrease from 2013/14 when this value category comprised 69.4% of the total number of properties transferred, 43.6% of the total value and 16.6% of duties collected. *Table A6.1.2* shows the percentage of the total Transfer duty raised by each value category.

The Transfer duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence - A person's primary residence is the dwelling where they usually live, typically a house or an apartment. A person can only have one primary residence at any given time;
- Other residential property – Property which is used for residential purposes, other than the primary residence, e.g. holiday home;
- Small holding – A piece of land under 50 acres that is used for cultivation;
- Farm – An area of land and its buildings used for growing crops and rearing animals;
- Commercial building – A commercial building is a building that is used for commercial purposes, such as office buildings, warehouses, or retail;
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop;
- Mining property/rights – Ownership of mineral rights to mine in a specific area; and
- Other – If the nature of the property is not defined above, then it will be classified here.

Table A6.1.2 shows the breakdown of Transfer duty raised by the nature of property. In 2014/15, primary residences made up 82.6% of the total transfers made, accounting for 79.4% of the total property value and 76.9% of Transfer duties raised for the year. Compared to prior year, primary residences had 6.8% more transfers with properties valued at 13.2% more, resulting in an increase in Transfer duties paid of 21.0% for 2014/15.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel in respect of fuel levies collected at source. The refund is intended to promote the international competitiveness of primary production in fishing, farming, forestry and mining. With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants, with a capacity exceeding 200 Megawatts that use distillate fuel solely for the purpose of generating electricity.

Diesel refund rates differ according to the purpose for which the fuel is used. The refund rate is based on the Road Accident Fund (RAF) levy and a fraction of the general Fuel levy (the fraction included depends on the application for which the fuel is used). Only 80% of the total eligible on-

OTHER TAXES AND COLLECTIONS

land diesel purchases (used in farming, forestry and mining related to primary production) qualify for a refund, whereas 100% of the other eligible diesel purchases qualify for a refund. The rates are revised each year to align the concession in line with the latest Fuel levy and RAF rates. The applicable rates for the past five years are shown in *Table 6.4*:

Table 6.4: Diesel refund rates, 2010/11 - 2014/15

Effective date	On land c/l ¹	Offshore and peak power c/l ¹	Rail and harbour c/l ¹
07/04/2010	130.0	217.0	72.0
06/04/2011	142.0	235.0	80.0
04/04/2012	158.0	263.0	88.0
03/04/2013	175.0	293.5	96.0
02/04/2014	187.8	313.5	104.0

1. Cents per litre

The Diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims will be refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2011/12 to 2014/15 are shown in *Table 6.5*.

Table 6.5: Diesel refunds 2011/12 - 2014/15

	2011/12		2012/13		2013/14*		2014/15*	
	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion
On land (only 80% of eligible litres qualify)	1 020.3	1 406.0	1 263.5	1 915.8	1 451.5	2 491.5	1 581.4	2 907.2
Agriculture, forestry and fishing	444.5	617.0	391.1	602.1	572.6	991.7	597.7	1 095.2
Mining and quarrying	565.0	774.3	867.2	1 305.8	858.9	1 465.1	963.2	1 773.9
Other	10.8	14.6	5.2	7.9	19.9	34.7	20.5	38.1
Rail (100% of eligible litres qualify)	4.3	3.4	1.0	0.9	161.3	149.3	246.7	245.5
Offshore (100% of eligible litres qualify)	47.1	108.3	69.2	177.3	82.4	239.2	86.4	267.2
Electricity (100% of eligible litres qualify)	100.4	228.0	471.4	1 182.8	1 144.9	3 264.5	1 113.7	3 436.5
Other¹	–	10.6	–	-0.9	–	-15.8	–	43.4
Grand Total	1 172.1	1 756.2	1 805.1	3 276.0	2 840.1	6 128.7	3 028.2	6 899.6

1. Amount reflected cannot be categorised in the groupings above

Note: * The significant growth from 2013/14 is as a result of the inclusion of diesel set offs

Diesel refund claims that reduced VAT liability used to be accounted for as a part of Domestic VAT collections. Since 2013/14, however these claims have been reclassified and are now included in Diesel refunds. This added R1.2 billion to Diesel refunds in 2013/14 and R1.0 in 2014/15. Note that no such adjustments were made to Diesel refunds in prior years.

Significant increases in rail refunds are reported for 2013/14 and 2014/15 as a result of this change in methodology. The majority of rail refunds for previous years were set off against Domestic VAT, whereas in 2013/14 and 2014/15, the off-set was reflected in Diesel refunds.

MINERAL AND PETROLEUM RESOURCES ROYALTY

MPRR is a royalty that compensates the State for the permanent loss of non-renewable commodities. It is therefore not a tax. The MPRR Act, 2008 became effective on 1 March 2010 and collections by commodity are shown in *Table 6.6*.

OTHER TAXES AND COLLECTIONS

The rates for the MPRR are determined according to a formula contained in section 4(1) and (2) of the MPRR Act, which differentiates between the refined and unrefined conditions of the resources and the profitability of operations. They are:

- For refined mineral resources: a minimum of 0.5% to a maximum of 5%; and
- For unrefined mineral resources: a minimum of 0.5% to a maximum of 7%

After a 28.4% increase in 2013/14, MPRR payments declined by 15.8% in 2014/15 due to the significant decline in the commodity prices. *Table 6.6* shows the contribution per commodity.

Table 6.6: MPRR payments by commodity, 2012/13 - 2014/15

R million	2012/13	% of total	2013/14	% of total	2014/15	% of total	Year-on-year growth
Coal	436	8.7%	392	6.1%	713	13.2%	82.1%
Copper	48	1.0%	37	0.6%	-	-	-100.0%
Diamond	175	3.5%	107	1.7%	185	3.4%	72.4%
Gold and uranium	1 129	22.5%	838	13.0%	787	14.5%	-6.1%
Industrial Minerals ¹	186	3.7%	278	4.3%	324	6.0%	16.4%
Iron Ore	1 921	38.3%	3 338	51.8%	2 102	38.8%	-37.0%
Manganese	199	4.0%	235	3.7%	115	2.1%	-51.0%
Platinum	461	9.2%	578	9.0%	548	10.1%	-5.3%
Zinc	101	2.0%	48	0.7%	13	0.2%	-72.4%
Other ²	361	7.2%	588	9.1%	634	11.7%	7.9%
Total	5 015	100.0%	6 439	100.0%	5 422	100.0%	-15.8%

1. Industrial minerals are geological materials which are mined for their commercial value, which are not mineral fuels and are not sources of metallic minerals. They are used in their natural state or after beneficiation either as raw materials or as additives in a wide range of applications (i.e. industrial minerals are all those minerals other than gold, PGMs, coal, iron ore, chrome, manganese, diamonds, etc.).

2. The commodities grouped under Other are: Chrome, Fluorspar, Nickel, Oil and Gas, Phosphates, Vanadium and Unspecified.

SOUTHERN AFRICAN CUSTOMS UNION

The Southern African Customs Union (SACU) consists of five participating countries, Botswana, Lesotho, Namibia, Swaziland (BLNS) as well as South Africa. It was formed in 1910 and is the oldest customs union in the world. SACU countries apply a common external import tariff and have similar customs and excise legislation. They impose the same excise duties on imported and locally manufactured goods as well as the same import duties on imported goods. Excise and customs revenue from the payment of these import duties is aggregated in a common SACU revenue pool and distributed among the SACU members according to a revenue sharing formula.

The revenue sharing formula used to allocate the revenue pool amongst SACU members is as follows:

- The *customs component* is calculated from the Cost-Insurance-Freight (CIF) value at the border posts where goods are imported from other member states, 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 that year; and

OTHER TAXES AND COLLECTIONS

- The *development component* is set at 15% of excise duties. The share accruing to each member country is calculated by comparing the country's GDP per capita to the SACU's average GDP per capita. The development component ensures that member states whose GDP per capita falls below the SACU's per capita average are compensated by other wealthier member states.

South Africa administers the SACU revenue pool and on a quarterly basis disburses amounts to the BLNS countries. *Table 6.7* shows a summary of contributions to the SACU pool by the member states while *Table 6.8* shows how the revenues were allocated according to the revenue sharing formula.

Customs duties are paid to South Africa on goods imported by BLNS countries that are transported through South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on goods liable for excise duties that are exported from South Africa to BLNS countries.

Collections of fuel levy on imported fuels were historically accounted for and reported as Customs duties, which resulted in an over-allocation of revenue to the other SACU member states in previous years. However, as from 01 April 2014, these collections have been allocated to Fuel levy. The rectification of the misallocation is not applied before the 2014/15 fiscal year. The correction therefore has no retrospective impact on the common revenue pool.

Note that South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries. This is reflected in South Africa's disproportionately larger contribution to the SACU pool.

Table 6.7: Contributions to the SACU pool, 2010/11 - 2014/15

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS countries	South Africa ¹	Total contributions
2010/11	433	185	601	55	1 274	49 917	51 192
2011/12	427	158	571	147	1 303	60 135	61 437
2012/13	459	162	847	133	1 600	68 007	69 608
2013/14	477	233	961	163	1 833	73 749	75 582
2014/15	394	225	963	193	1 775	74 200	75 975
Percentage of total							
2010/11	0.8%	0.4%	1.2%	0.1%	2.5%	97.5%	100.0%
2011/12	0.7%	0.3%	0.9%	0.2%	2.1%	97.9%	100.0%
2012/13	0.7%	0.2%	1.2%	0.2%	2.3%	97.7%	100.0%
2013/14	0.6%	0.3%	1.3%	0.2%	2.4%	97.6%	100.0%
2014/15	0.5%	0.3%	1.3%	0.3%	2.3%	97.7%	100.0%
Percentage year-on-year growth							
2011/12	-1.5%	-14.5%	-5.0%	166.8%	2.2%	20.5%	20.0%
2012/13	7.5%	2.4%	48.3%	-9.6%	22.8%	13.1%	13.3%
2013/14	3.8%	44.1%	13.4%	22.6%	14.5%	8.4%	8.6%
2014/15	-17.4%	-3.4%	0.2%	19.0%	-3.2%	0.6%	0.5%

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

OTHER TAXES AND COLLECTIONS

Table 6.8: Share received from the SACU pool, 2010/11 - 2014/15

R million	Botswana	Lesotho	Namibia	Swaziland	Secretariat	Total BLNS countries	South Africa ¹	Total contributions
2010/11	6 618	2 628	5 976	2 630	54	17 906	33 286	51 192
2011/12	8 949	2 753	7 137	2 881	41	21 760	39 677	61 437
2012/13	15 283	5 966	13 796	7 063	44	42 151	27 456	69 608
2013/14	15 335	6 055	14 727	7 154	104	43 374	32 207	75 582
2014/15	19 023	7 034	18 117	7 487	77	51 738	24 237	75 975
Percentage of total								
2010/11	12.9%	5.1%	11.7%	5.1%	0.1%	35.0%	65.0%	100.0%
2011/12	14.6%	4.5%	11.6%	4.7%	0.1%	35.4%	64.6%	100.0%
2012/13	22.0%	8.6%	19.8%	10.1%	0.1%	60.6%	39.4%	100.0%
2013/14	20.3%	8.0%	19.5%	9.5%	0.1%	57.4%	42.6%	100.0%
2014/15	25.0%	9.3%	23.8%	9.9%	0.1%	68.1%	31.9%	100.0%
Percentage year-on-year growth								
2011/12	35.2%	4.7%	19.4%	9.6%	-24.7%	21.5%	19.2%	20.0%
2012/13	70.8%	116.7%	93.3%	145.1%	7.2%	93.7%	-30.8%	13.3%
2013/14	0.3%	1.5%	6.7%	1.3%	139.6%	2.9%	17.3%	8.6%
2014/15	24.1%	16.2%	23.0%	4.6%	-26.2%	19.3%	-24.7%	0.5%

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

OTHER TAXES AND COLLECTIONS

Table A6.1.1.1: Transfer duty collected by property value, 2013/14 - 2014/15

Fiscal Year	2013/14				2014/15				Variance			% Variance		
Property Value R thousand	Count of dutiable transfers	Property value R million	Transfer duty R million		Count of dutiable transfers	Property value R million	Transfer duty R million		Count of dutiable transfers	Property value R million	Transfer duty R million	Count of dutiable transfers	Property value	Transfer duty
600 - 700	12 636	8 245	20		12 521	8 170	20		-115	-75	0	-0.9%	-0.9%	0.4%
700 - 800	13 080	9 725	57		13 551	10 070	58		471	345	2	3.6%	3.5%	2.8%
800 - 900	12 653	10 660	92		12 656	10 664	91		3	4	-1	0.0%	0.0%	-0.8%
900 - 1 000	9 579	9 021	98		10 022	9 439	103		443	418	5	4.6%	4.6%	4.8%
1 000 - 1 100	5 932	6 141	81		6 421	6 651	88		489	510	6	8.2%	8.3%	7.9%
1 100 - 1 200	5 866	6 655	109		6 105	6 924	113		239	269	4	4.1%	4.0%	3.8%
1 200 - 1 300	6 727	8 305	159		6 956	8 588	164		229	283	5	3.4%	3.4%	3.0%
1 300 - 1 400	5 395	7 199	155		5 803	7 748	166		408	549	11	7.6%	7.6%	7.2%
1 400 - 1 500	4 249	6 093	143		4 598	6 595	154		349	502	11	8.2%	8.2%	7.8%
1 500 - 1 600	3 983	6 094	156		4 637	7 096	182		654	1 003	26	16.4%	16.5%	16.5%
1 600 - 1 700	3 307	5 398	157		3 812	6 223	181		505	825	24	15.3%	15.3%	15.2%
1 700 - 1 800	2 675	4 632	148		3 007	5 210	166		332	578	18	12.4%	12.5%	12.3%
1 800 - 1 900	2 497	4 569	157		2 909	5 326	183		412	757	26	16.5%	16.6%	16.5%
1 900 - 2 000	1 875	3 615	133		2 087	4 031	148		212	416	15	11.3%	11.5%	11.2%
2 000 - 2 500	6 549	14 430	608		7 728	17 042	717		1 179	2 612	110	18.0%	18.1%	18.1%
2 500 - 3 000	4 234	11 393	557		4 952	13 345	653		718	1 952	96	17.0%	17.1%	17.2%
3 000 - 3 500	2 501	7 978	428		2 979	9 498	510		478	1 520	82	19.1%	19.1%	19.1%
3 500 - 4 000	1 620	5 983	344		2 007	7 406	424		387	1 423	80	23.9%	23.8%	23.1%
4 000 - 4 500	1 061	4 435	266		1 297	5 415	325		236	980	59	22.2%	22.1%	22.3%
4 500 - 5 000	721	3 376	208		896	4 192	260		175	816	52	24.3%	24.2%	24.8%
5 000 - 7 500	1 599	9 435	615		2 195	13 032	848		596	3 597	233	37.3%	38.1%	38.0%
7 500 - 10 000	451	3 843	270		690	5 885	412		239	2 042	142	53.0%	53.1%	52.8%
10 000 +	437	7 838	586		615	10 599	796		178	2 760	211	40.7%	35.2%	36.0%
Other ¹			-58				-96				-38			66.0%
Total	109 627	165 065	5 489		118 444	189 150	6 666		8 817	24 085	1 177	8.0%	14.6%	21.4%

1. Amount reflected cannot be categorised in the groupings above

OTHER TAXES AND COLLECTIONS

Table A6.1.1: Transfer duty collected by property value, 2013/14 - 2014/15 (continued)

Fiscal Year	2013/14 (Cumulative Percentage of total)				2013/14 (Percentage of total)				2014/15 (Cumulative Percentage of total)				2014/15 (Percentage of total)			
Property Value	Count of dutiable transfers	Property value	Transfer duty	Percentage of total	Count of dutiable transfers	Property value	Transfer duty	Percentage of total	Count of dutiable transfers	Property value	Transfer duty	Percentage of total	Count of dutiable transfers	Property value	Transfer duty	Percentage of total
R thousand																
600 - 700	11.5%	5.0%	0.4%		11.5%	5.0%	0.4%		10.6%	4.3%	0.3%		10.6%	4.3%	0.3%	
700 - 800	23.5%	10.9%	1.4%		11.9%	5.9%	1.0%		22.0%	9.6%	1.2%		11.4%	5.3%	0.9%	
800 - 900	35.0%	17.3%	3.1%		11.5%	6.5%	1.7%		32.7%	15.3%	2.5%		10.7%	5.6%	1.4%	
900 - 1 000	43.7%	22.8%	4.9%		8.7%	5.5%	1.8%		41.2%	20.3%	4.1%		8.5%	5.0%	1.5%	
1 000 - 1 100	49.1%	26.5%	6.3%		5.4%	3.7%	1.5%		46.6%	23.8%	5.4%		5.4%	3.5%	1.3%	
1 100 - 1 200	54.5%	30.6%	8.3%		5.4%	4.0%	2.0%		51.7%	27.4%	7.1%		5.2%	3.7%	1.7%	
1 200 - 1 300	60.6%	35.6%	11.2%		6.1%	5.0%	2.9%		57.6%	32.0%	9.6%		5.9%	4.5%	2.5%	
1 300 - 1 400	65.6%	40.0%	14.0%		4.9%	4.4%	2.8%		62.5%	36.1%	12.0%		4.9%	4.1%	2.5%	
1 400 - 1 500	69.4%	43.6%	16.6%		3.9%	3.7%	2.6%		66.4%	39.6%	14.4%		3.9%	3.5%	2.3%	
1 500 - 1 600	73.1%	47.3%	19.5%		3.6%	3.7%	2.8%		70.3%	43.3%	17.1%		3.9%	3.8%	2.7%	
1 600 - 1 700	76.1%	50.6%	22.3%		3.0%	3.3%	2.9%		73.5%	46.6%	19.8%		3.2%	3.3%	2.7%	
1 700 - 1 800	78.5%	53.4%	25.0%		2.4%	2.8%	2.7%		76.1%	49.4%	22.3%		2.5%	2.8%	2.5%	
1 800 - 1 900	80.8%	56.2%	27.9%		2.3%	2.8%	2.9%		78.5%	52.2%	25.0%		2.5%	2.8%	2.7%	
1 900 - 2 000	82.5%	58.4%	30.3%		1.7%	2.2%	2.4%		80.3%	54.3%	27.2%		1.8%	2.1%	2.2%	
2 000 - 2 500	88.5%	67.1%	41.4%		6.0%	8.7%	11.1%		86.8%	63.3%	38.0%		6.5%	9.0%	10.8%	
2 500 - 3 000	92.3%	74.0%	51.6%		3.9%	6.9%	10.2%		91.0%	70.4%	47.8%		4.2%	7.1%	9.8%	
3 000 - 3 500	94.6%	78.9%	59.4%		2.3%	4.8%	7.8%		93.5%	75.4%	55.5%		2.5%	5.0%	7.6%	
3 500 - 4 000	96.1%	82.5%	65.6%		1.5%	3.6%	6.3%		95.2%	79.3%	61.8%		1.7%	3.9%	6.4%	
4 000 - 4 500	97.1%	85.2%	70.5%		1.0%	2.7%	4.8%		96.3%	82.2%	66.7%		1.1%	2.9%	4.9%	
4 500 - 5 000	97.7%	87.2%	74.3%		0.7%	2.0%	3.8%		97.0%	84.4%	70.6%		0.8%	2.2%	3.9%	
5 000 - 7 500	99.2%	92.9%	85.5%		1.5%	5.7%	11.2%		98.9%	91.3%	83.3%		1.9%	6.9%	12.7%	
7 500 - 10 000	99.6%	95.3%	90.4%		0.4%	2.3%	4.9%		99.5%	94.4%	89.5%		0.6%	3.1%	6.2%	
10 000 +	100.0%	100.0%	101.1%		0.4%	4.7%	10.7%		100.0%	100.0%	101.4%		0.5%	5.6%	11.9%	
Other ¹			0.0%				-1.1%				0.0%				-1.4%	
Total			0.0%		100.0%	100.0%	100.0%				0.0%		100.0%	100.0%	100.0%	

1. Amount reflected cannot be categorised in the groupings above

OTHER TAXES AND COLLECTIONS

Table A6.1.2: Transfer duty collected by Nature of Property, 2013/14 - 2014/15

Fiscal Year	2013/14			2014/15			Variance			% Variance			% Contribution to 2014/15 Total		
	Count of dutiable transfers	Property value R million	Transfer duty R million	Count of dutiable transfers	Property value R million	Transfer duty R million	Count of dutiable transfers	Property value R million	Transfer duty R million	Count of dutiable transfers	Property value	Transfer duty	Count of dutiable transfers	Property value	Transfer duty
Commercial Building	857	2 442	122	904	2 435	129	47	-7	7	5.5%	-0.3%	6.2%	0.8%	1.3%	1.9%
Farm	1 481	4 006	210	1 645	4 779	256	164	774	46	11.1%	19.3%	21.9%	1.4%	2.5%	3.8%
Industrial Building	261	491	21	250	525	23	-11	34	2	-4.2%	6.8%	9.2%	0.2%	0.3%	0.3%
Mining Property/Rights	37	246	16	53	143	8	16	-103	-9	43.2%	-42.0%	-53.7%	0.0%	0.1%	0.1%
Other Residential Property	5 501	9 418	376	6 234	11 198	453	733	1 780	77	13.3%	18.9%	20.4%	5.3%	5.9%	6.8%
Primary Residence	91 543	132 650	4 237	97 803	150 140	5 124	6 260	17 489	888	6.8%	13.2%	21.0%	82.6%	79.4%	76.9%
Small Holding	276	563	26	308	624	28	32	61	2	11.6%	10.8%	9.1%	0.3%	0.3%	0.4%
Other ¹	9 671	15 250	481	11 247	19 307	645	1 576	4 057	164	16.3%	26.6%	34.1%	9.5%	10.2%	9.7%
Total	109 627	165 065	5 489	118 444	189 150	6 666	8 817	24 085	1 177	8.0%	14.6%	21.4%	100.0%	100.0%	100.0%

¹. Amount reflected cannot be categorised in the groupings above

**Ad valorem import duties**

These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonized System.

Automotive Production and Development Programme (APDP)

The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also *Motor Industry Development Programme (MIDP)*.

BLNS countries

South Africa is one of the five signatories to the Southern African Customs Union (SACU) agreement with Botswana, Lesotho, Namibia and Swaziland (so called BLNS countries). See also *Southern African Customs Union (SACU)*.

Capital Gains Tax (CGT)

CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.

CO₂ tax on motor vehicle emissions

CO₂ tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.

Company Income Tax (CIT)

Income tax on taxable profits of companies

Cost of revenue collection

The cost of revenue collection provides an indication of the efficiency with which revenue is collected and is calculated as operational costs of SARS divided by tax revenue

Customs duties / import duties

These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and *Ad valorem* import duty. Import duties are imposed as a means to protect 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. 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.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently 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.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Duty 1-2B	Refers to the <i>Ad valorem</i> import duties.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a 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. See <i>Pay-As-You-Earn (PAYE)</i> .
Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Eligible employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the

	employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy</i> , <i>Incandescent light bulb levy</i> , <i>Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i> .
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased 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.
Fiscal drag	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 income may not be increasing.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	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.
Great Recession	Reference to the recession that started in December 2007 in terms of the Great Depression of the 1930s. Generally, the Great Recession lasted longer and was more severe than prior recessions. However, the severity of economic decline has not eclipsed the levels reached by the Great Depression.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.

Harmonised System (HS)

It 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 the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade

Incandescent light bulb levy

This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.

Income tax (IT)

IT 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 in terms of the Income Tax Act 58 of 1962.

Indirect taxes

Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also *Direct taxes*.

Input VAT

Input VAT is the VAT charged on the purchase price when a vendor buys vatatable goods or services from another supplier.

International Air passenger departure tax

International Air passenger departure tax is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.

IRP5

An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.

Marginal income tax rate

The marginal tax rate is the rate of tax on an incremental unit of income.

Medical Scheme Fees Tax Credit

Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-

	refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also <i>Employees' tax</i> .
Personal Income Tax (PIT)	Income tax on taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.

Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 st due six months into the company's tax year; the 2 nd at the end of the tax year; and the 3 rd 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).
Provisional tax (individuals)	Provisional tax for 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.
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/she may increase it to an amount that he/she considers reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.

GLOSSARY

Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The SACU agreement is 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.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	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	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 Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.

Tax Amnesty	Tax Amnesty is 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 taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	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	The 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	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.

Turnover tax

Turnover tax is a basic tax that was introduced for micro 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 *Securities Transfer Tax (STT)*.

Value-Added Tax (VAT)

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 VAT 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.

GLOSSARY

LIST OF TABLES AND MAPS

Table 1.1	Tax register, 31 March 2011 – 31 March 2015.....	3
Table 1.2	Summary effects of tax proposals, 2010/11 – 2014/15	3
Table 1.3	Maximum marginal tax rates, 2010/11 – 2014/15.....	4
Table 1.4	Total budget revenue and consolidated revenue, 2010/11 – 2014/15	5
Table 1.5	Nominal tax collections, 1995/96 – 2014/15	5
Table 1.6	Tax revenue as a percentage of GDP, 1995/96 – 2014/15.....	6
Table 1.7	Environmental taxes, 2010/11 – 2014/15	12
Table 1.8	Cost of revenue collections, 2010/11 – 2014/15	13
Table A1.1.1	Net monthly and quarterly tax revenue collections, 2010/11 – 2014/15.....	16
Table A1.2.1	Tax revenue by main revenue source, 2010/11 – 2014/15.....	17
Table A1.3.1	Tax revenue by main category, 2010/11 – 2014/15.....	18
Table A1.4.1	Taxes on income and profits, 2010/11 – 2014/15.....	19
Table A1.4.2	Taxes on persons and individuals, 2010/11 – 2014/15	20
Table A1.4.3	Taxes on companies, 2010/11 – 2014/15.....	21
Table A1.5.1	Taxes on property, 2010/11 – 2014/15	22
Table A1.6.1	Domestic taxes on goods and services, 2010/11 – 2014/15	23
Table A1.6.2	Value-Added Tax (VAT), 2010/11 – 2014/15	24
Table A1.7.1	Taxes on international trade and transactions, 2010/11 – 2014/15.....	25
Table A1.7.2	Fuel levy, 2010/11 – 2014/15	26
Table 2.1	Personal income tax (PIT) brackets, 2011 and 2014	31
Table 2.2	Tax relief granted to individuals, 1995 and 2014	33
Table 2.3	Provisional tax payments by provisional period, 2011 – 2014.....	34
Table 2.4	Number of individuals, 2011 – 2014.....	34
Table 2.5	Summary of assessed individual taxpayers, taxable income and tax assessed, 2011 – 2014	35
Table 2.6	Distribution of assessed individual taxpayers over major taxable income groups, 2011 – 2014	36
Table 2.7	Assessed individual taxpayers by income group, deductions granted and taxable income, 2014	38
Table 2.8	Distribution of taxable income and tax liability across 10 consecutive years, 2004 – 2013	39

Table 2.9	Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2004 and 2013.....	40
Table 2.10	Assessed individual taxpayers by province, 2013 – 2014.....	42
Table 2.11	Assessed individual taxpayers municipality for Free State province, 2013 – 2014	44
Table A2.1.1	Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2011 – 2014	50
Table A2.1.2	Assessed individual taxpayers: Taxable income and income before deductions by income group, 2011 – 2014	52
Table A2.1.3	Assessed individual taxpayers: Taxable income and tax assessed by province, 2011 – 2014	54
Table A2.1.4	Assessed individual taxpayers: Taxable income and tax assessed by age group, 2011 – 2014.....	55
Table A2.1.5	Assessed individual taxpayers: Taxable income and tax assessed by gender, 2011 – 2014	56
Table A2.1.6	Percentage of assessed individual taxpayers by taxable income group and gender, 2011 – 2014.....	57
Table A2.2.1	Assessed individual taxpayers: Selected sources of income, 2011 – 2014	58
Table A2.3.1	PAYE payments received by economic activity, 2010/11 – 2014/15	59
Table A2.4.1	Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2011 – 2014.....	60
Table A2.5.1	Assessed individual taxpayers: Allowances, 2011 – 2014	62
Table A2.5.2	Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2011 – 2014	63
Table A2.5.3	Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2011 – 2014	65
Table A2.5.4	Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2011 – 2014	67
Table A2.6.1	Assessed individual taxpayers: Fringe benefits, 2011 – 2014	69
Table A2.6.2	Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2011 – 2014	70
Table A2.6.3	Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2011 – 2014	72
Table A2.6.4	Assessed individual taxpayers: Fringe benefits - Medical scheme contributions paid on behalf of employee (code 3810) by taxable income group, 2011 – 2014.....	74
Table A2.7.1	Assessed individual taxpayers: Deductions, 2011 – 2014	76
Table A2.7.2	Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2011 – 2014.....	77
Table A2.7.3	Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2011 – 2014	79
Table A2.7.4	Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2011 – 2014	81
Table A2.7.5	Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2011 – 2014	83

Table A2.7.6	Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2011 – 2014.....	85
Table A2.7.7	Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2011 – 2014.....	87
Table A2.7.8	Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2011 – 2014.....	89
Table A2.7.9	Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2011 – 2014.....	91
Table A2.7.10	Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2011 – 2014	92
Table A2.7.11	Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2011 – 2014	93
Table A2.7.12	Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2011 – 2014.....	94
Table A2.8.1	Assessed individual taxpayers: Taxable income by taxable income group, 2004 – 2013	95
Table A2.8.2	Assessed individual taxpayers: Tax assessed by taxable income group, 2004 – 2013	97
Table A2.8.3	Assessed individual taxpayers: effective tax rate by taxable income group, 2004 – 2013	99
Table A2.8.4	Assessed individual taxpayers: compound annual growth rate (CAGR) of taxable income by taxable income group, 2004 – 2013.....	100
Table A2.9.1	Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2004 – 2013.....	101
Map A2.10	Assessed individual taxpayers by province, 2014.....	102
Table A2.10.1	Assessed individual taxpayers municipality for Eastern Cape province, 2013 - 2014.....	103
Map A2.10.1	Assessed individual taxpayers municipality for Eastern Cape province, 2014....	105
Table A2.10.2	Assessed individual taxpayers municipality for Free State province, 2013 - 2014.....	106
Map A2.10.2	Assessed individual taxpayers municipality for Free State province, 2014.....	107
Table A2.10.3	Assessed individual taxpayers municipality for Gauteng province, 2013 - 2014.....	108
Map A2.10.3	Assessed individual taxpayers municipality for Gauteng province, 2014	109
Table A2.10.4	Assessed individual taxpayers municipality for KwaZulu-Natal province, 2013 - 2014.....	110
Map A2.10.4	Assessed individual taxpayers municipality for KwaZulu-Natal province, 2014	112
Table A2.10.5	Assessed individual taxpayers municipality for Limpopo province, 2013 - 2014.....	113
Map A2.10.5	Assessed individual taxpayers municipality for Limpopo province, 2014.....	114
Table A2.10.6	Assessed individual taxpayers municipality for North West province, 2013 – 2014	115
Map A2.10.6	Assessed individual taxpayers municipality for North West province, 2014	116

Table A2.10.7	Assessed individual taxpayers municipality for Mpumalanga province, 2013 – 2014	117
Map A2.10.7	Assessed individual taxpayers municipality for Mpumalanga province, 2014...	118
Table A2.10.8	Assessed individual taxpayers municipality for Northern Cape province, 2013 – 2014	119
Map A2.10.8	Assessed individual taxpayers municipality for Northern Cape province, 2014	120
Table A2.10.9	Assessed individual taxpayers municipality for Western Cape province, 2013 – 2014	121
Map A2.10.9	Assessed individual taxpayers municipality for Western Cape province, 2014	122
Table 3.1	Provisional tax payments by provisional period by tax year, 2011 – 2014	127
Table 3.2	Example of timeline for provisional tax payments	128
Table 3.3	Provisional tax payments by tax year and fiscal year, 2010/11 – 2014/15	129
Table 3.4	Number of companies, 2011 – 2014	131
Table 3.5	Provisional tax payments and tax assessed by tax year, 2011 – 2014	131
Table 3.6	Number of companies, taxable income and tax assessed, 2013.....	132
Table 3.7	Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2004 and 2013	136
Table 3.8	Assessed companies: taxable income and tax assessed by age group, 2004 and 2013	137
Table 3.9	Small Business Corporations tax rates, 2011 and 2014.....	138
Table A3.1.1	Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2010/11 – 2014/15	140
Table A3.1.2	Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2011 – 2014	141
Table A3.2.1	Companies: Provisional tax payments by sector, 2010/11 – 2014/15	142
Table A3.3.1	Companies: Taxable income and tax assessed by taxable income group, 2011 – 2014	145
Table A3.3.2	Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2011 – 2014	146
Table A3.4.1	Companies: Taxable income and tax assessed by sector, 2011 – 2014	147
Table A3.4.2	Companies: Taxable income and tax assessed by economic activity, 2011 – 2014	149
Table A3.4.3	Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2011 – 2014.....	150
Table A3.4.4	Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2011 – 2014	151
Table A3.4.5	Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2011 – 2014	152
Table A3.5.1	Companies: Assessed taxpayers by economic activity and taxable income group, 2011.....	153
Table A3.5.2	Companies: Tax assessed by economic activity and taxable income group, 2011	155

Table A3.5.3	Companies: Assessed taxpayers by economic activity and taxable income group, 2012.....	157
Table A3.5.4	Companies: Tax assessed by economic activity and taxable income group, 2012	159
Table A3.5.5	Companies: Assessed taxpayers by economic activity and taxable income group, 2013.....	161
Table A3.5.6	Companies: Tax assessed by economic activity and taxable income group, 2013	163
Table A3.5.7	Companies: Assessed taxpayers by economic activity and taxable income group, 2014.....	165
Table A3.5.8	Companies: Tax assessed by economic activity and taxable income group, 2014	167
Table A3.6.1	Companies: Taxpayers with assessed losses and profits by sector, 2011 – 2014	169
Table A3.7.1	Small business corporations: Taxable income and tax assessed by taxable income group, 2011 – 2014	171
Table A3.7.2	Small business corporations: Taxable income and tax assessed by sector, 2011 – 2014	172
Table A3.7.3	Small business corporations: Taxable income and tax assessed by economic activity, 2011 – 2014.....	174
Table A3.7.4	Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2011 – 2014	175
Table A3.7.5	Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2011 – 2014	176
Table A3.7.6	Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2011 – 2014.....	177
Table A3.7.7	Small business corporations: Tax assessed by turnover group, 2011 – 2014	178
Table A3.8.1	Assessed companies: cumulative taxable income by taxable income group, 2004 and 2013	179
Table 4.1	Number of registered VAT vendors, 2011/12 – 2014/15	183
Table 4.2	Import VAT per bills of entry vs. actual collected, 2012/13 – 2014/15.....	185
Table 4.3	Output tax by class of supply, 2011/12 – 2014/15.....	187
Table 4.4	Input tax by class of supply, 2011/12 – 2014/15.....	187
Table 4.5	Relationship between Domestic VAT payments and VAT refunds, 2011/12 – 2014/15	188
Table 4.6	Output/input tax declared for each R1 Domestic VAT collected and VAT refunded, 2011/12 – 2014/15	188
Table A4.1.1	VAT: Payments and refunds by sector, 2011/12 – 2014/15.....	191
Table A4.1.2	VAT: Payments and refunds by economic activity, 2011/12 – 2014/15	193
Table A4.2.1	VAT: Payments and refunds by payment category, 2011/12 – 2014/15	194
Table A4.2.2	VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2011/12 – 2014/15	195

Table A4.2.3	VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2011/12 – 2014/15	196
Table A4.2.4	VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2011/12 – 2014/15	197
Table A4.2.5	VAT: Payments and refunds by sector (for vendors that have 4-monthly, 6-monthly and annual tax periods), 2011/12 – 2014/15.....	198
Table A4.2.6	Import VAT, Domestic VAT payments and VAT refunds by sector, 2013/14 – 2014/15	199
Table A4.2.7	Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2013/14 – 2014/15	201
Table A4.3.1	VAT: Payments and refunds by type of enterprise, 2011/12 – 2014/15.....	202
Table A4.4.1	VAT: Total output/input tax by sector, 2011/12 – 2014/15.....	203
Table A4.4.2	VAT: Payments output/input tax by sector, 2011/12 – 2014/15	204
Table A4.4.3	VAT: Refunds output/input tax by sector, 2011/12 – 2014/15.....	205
Table A4.5.1	VAT: Output/input tax declared and claimed for each R1 VAT declared, 2011/12 – 2014/15	206
Table A4.5.2	VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2011/12 – 2014/15.....	207
Table A4.6.1	VAT: Vendors per annualised turnover (payments and refunds), 2011/12 – 2014/15	208
Table A5.1.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2011/12 – 2014/15.....	219
Table A5.2.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties, <i>Ad valorem</i> import duties (Duty 1-2B) and Total Import Tax by World zones and selected trade blocs, 2011/12 – 2014/15.....	221
Table A5.3.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties, <i>Ad valorem</i> import duties (Duty 1-2B) and Total Import Tax by Country of origin, 2011/12 – 2014/15.....	222
Table A5.4.1	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties, <i>Ad valorem</i> import duties (Duty 1-2B) and Total Import Tax by Customs port of entry group, 2011/12 – 2014/15	224
Table A5.4.2	Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties, <i>Ad valorem</i> import duties (Duty 1-2B) and Total Import Tax by Customs port of entry, 2011/12 – 2014/15.....	225
Table 6.1	Capital Gains Tax (CGT) raised, 2010/11 – 2014/15	228
Table 6.2	All persons (including Companies, Close Corporations and Trusts)	229
Table 6.3	All persons (including Companies, Close Corporations and Trusts)	229
Table 6.4	Diesel refund rates, 2010/11 – 2014/15.....	231
Table 6.5	Diesel refunds, 2011/12 – 2014/15	231
Table 6.6	MPRR payments by commodity, 2012/13 – 2014/15	232

Table 6.7	Contributions to the SACU pool, 2010/11 – 2014/15.....	233
Table 6.8	Share received from the SACU pool, 2010/11 – 2014/15	234
Table A6.1.1	Transfer duty collected by property value, 2013/14 – 2014/15	235
Table A6.1.2	Transfer duty collected by Nature of Property, 2013/14 – 2014/15.....	237

LIST OF FIGURES

Figure 1.1	Illustration of budget revenue and consolidated revenue	4
Figure 1.2	Tax revenue collections, GDP and CAGR, 2010/11 – 2014/15	6
Figure 1.3	Tax Revenue Buoyancy, 1994/95 – 2014/15	7
Figure 1.4	Relative composition of main sources of tax revenue, 2010/11 – 2014/15	8
Figure 1.5	Main revenue sources as a percentage of GDP, 1994/95 – 2014/15.....	9
Figure 1.6	Taxes on income and profits, 2010/11 – 2014/15.....	10
Figure 1.7	Value-Added Tax (VAT), 2010/11 – 2014/15.....	11
Figure 1.8	Composition of main channels of payment (value), 2010/11 – 2014/15.....	14
Figure 1.9	Composition of main channels of payment (number), 2010/11 – 2014/15.....	14
Figure 1.10	Net monthly tax revenue collections, 2010/11 – 2014/15.....	15
Figure 2.1	Example of tax relief granted to an individual with taxable income of R100 000 in 1995	32
Figure 2.2	Distribution of assessed individual taxpayers by taxable income group, 2014....	37
Figure 2.3	Proportion of the 2.2 million taxpayers' taxable income by marginal tax rates, 2004 – 2013	40
Figure 2.4	Assessed individual taxpayers and tax assessed by province (based on office of registration), 2014.....	41
Figure 2.5	Average taxable income per assessed taxpayer by province (based on residential address), 2014	43
Figure 2.6	Average taxable income for Free State province, 2014	43
Figure 2.7	Percentage of assessed individual taxpayers by age group, 2011 – 2014.....	45
Figure 2.8	Male and female assessed individual taxpayers by main taxable income group, 2014.....	46
Figure 2.9	Assessed individual taxpayers' taxable income by source of income, 2014	47
Figure 2.10	PAYE payments received by economic activity, 2014/15.....	47
Figure 2.11	Assessed individual taxpayers' allowances, 2014.....	48
Figure 2.12	Assessed individual taxpayers' deductions, 2014.....	49
Figure 3.1	Provisional tax payments by provisional period, 2013.....	127
Figure 3.2	Provisional tax payments by provisional period and fiscal year, 2008/09 – 2014/15	128
Figure 3.3	Provisional tax payments by companies' financial year-end, 2013.....	129
Figure 3.4	Monthly provisional tax payments by companies for fiscal years, 2010/11 – 2014/15	130

Figure 3.5	Assessed companies, taxable income and tax assessed by taxable income group, 2013.....	133
Figure 3.6	Companies' tax assessed by economic activity, 2013	134
Figure 3.7	Distribution of taxpayers by economic activity and taxable income group, 2013	135
Figure 3.8	Number of taxpayers with assessed losses by tax year, 2007 – 2013.....	138
Figure 4.1	Domestic VAT payments by economic activity, 2014/15	184
Figure 4.2	VAT refunds by economic activity, 2014/15.....	184
Figure 4.3	Distribution of VAT vendors by payment category, 2014/15.....	186
Figure 4.4	Composition of Domestic VAT payments (output/input), 2011/12 – 2014/15..	189
Figure 4.5	Distribution of VAT vendors by turnover group, 2014/15.....	190
Figure 5.1	Import VAT by HS section, 2014/15.....	213
Figure 5.2	Customs Duties by HS section, 2014/15.....	213
Figure 5.3	Total Import Tax by HS section, 2014/15	214
Figure 5.4	Total Import Tax by World zone, 2014/15.....	215
Figure 5.5	Total Import Tax by Country of origin, 2014/15.....	216
Figure 5.6	Total Import Tax by Customs port of entry group, 2014/15	217
Figure 5.7	Total Import Tax by Customs port of entry, 2014/15.....	217
Figure 6.1	Distribution of Transfer duty collected by property value, 2014/15	229

NOTES

NOTES

[illegible]

NOTES

[illegible]