



MINISTRY: FINANCE  
REPUBLIC OF SOUTH AFRICA

## MEDIA STATEMENT

### 2009 TAX STATISTICS

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PRETORIA, 18 MARCH 2010 - The South African Revenue Service (SARS) and National Treasury today release the *2009 Tax Statistics* publication which builds and expands on the first publication in 2008. The objectives that guided the development of the first edition were to make available comprehensive tax revenue data to all interested parties. These objectives remain valid and underpin the contents of this publication. SARS and the National Treasury are committed to providing and publishing data obtained from taxpayers through their compliance with tax legislation.

The *2009 Tax Statistics* publication provides an analytical framework that compliments other published economic and demographic data. It provides data on trends in the tax base and is meant to contribute to an understanding of the socio-economic profile of our country. The data has been used for strategic and policy decisions, not only by government but also by the private sector, academia and non-governmental organisations.

Comments on the first Tax Statistics published in 2008 were in general very positive and included a broad range of requests for additional data and information. Given the magnitude of data provided and recent administrative reforms implemented to enhance the quality of the data captured on the systems, this will be an evolving process aimed at increasing the availability of further and improved taxpayer data. Following comments received, more regular updates may be made available electronically throughout the year.

The publication consists of the following chapters:

- Chapter 1 is a summary of aggregate tax revenue collection trends in South Africa;
- Chapter 2 is an overview of assessed Personal Income Tax (PIT) revenues of registered individual taxpayers, with information on tax revenues by taxable income group, province, age, gender, source of income, allowances, fringe benefits and other deductions;
- Chapter 3 is an overview of Corporate Income Tax (CIT) with information on corporate income tax by taxable income group, economic activity, sector (industry) and type of business entity;
- Chapter 4 is an overview of Value Added Tax (VAT) with a breakdown of Domestic VAT receipts and refunds by sector, payment category and type of business entity;
- Chapter 5 provides information on the customs value of imported goods by product type as well as VAT, customs duties, and ad valorem excise duty revenues on imported goods.

Some enhancements made to the publication include:

- A new table on capital gains tax (CGT);
- The taxable income groupings in the CIT chapter have been regrouped to provide a more representative spread of taxable income;
- A glossary of terminology used has also been added; and
- For ease of reference, all tables are included in Annexure A at the back of the publication.

Both the National Treasury and SARS hope to continually improve on subsequent publications and would welcome comments on the types of data that should be included in future editions. Such improvement in the quality of data, and its availability, will also enhance the tax policy reform process. The publication also promotes greater transparency in the tax policy reform process and tax administration.

An electronic version of this publication as well as the excel tables are available on the websites of the South African Revenue Service (SARS) ([www.sars.gov.za](http://www.sars.gov.za)) and that of the National Treasury ([www.treasury.gov.za](http://www.treasury.gov.za)). Comments, queries and suggestions are welcome and can be emailed to [taxstatistics@sars.gov.za](mailto:taxstatistics@sars.gov.za).

Look out for the *2010 Tax Statistics* that will be released towards the end of 2010.

[Click here to see the 2009 Tax Statistics Bulletin](#) on the [www.sars.gov.za](http://www.sars.gov.za) website.

**Issued by the South African Revenue Service and National Treasury**  
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## ANNEXURE

**Table 1.7: Total tax revenue and cost of collections, 2003/04 – 2008/09**

R million	Tax revenue collected	Operating cost <sup>1</sup>	Operating cost as a % of tax revenue
2003/04	302 442.6	3 562.8	1.18%
2004/05	354 978.8	4 311.7	1.21%
2005/06	417 195.7	5 135.5	1.23%
2006/07	495 548.6	5 156.1	1.04%
2007/08	572 814.6	5 615.3	0.98%
2008/09	625 100.2	6 528.1	1.04%

**Table 1.8: Registered taxpayers, 2003/04 – 2008/09**

Number	Individuals	Companies (CIT)	Trusts	PAYE	VAT
2003/04	3 777 005	817 381	283 825	274 764	536 281
2004/05	4 115 293	933 136	318 967	302 880	578 138
2005/06	4 476 261	1 054 969	344 882	330 194	633 703
2006/07	4 764 105	1 218 905	374 411	349 077	677 153
2007/08	5 204 805	1 584 002	384 747	379 675	745 487
2008/09	5 540 646	1 834 009	392 260	393 974	737 885

## PERSONAL INCOME TAX (PIT)

**Table A1.5.2: Taxes on persons and individuals, 2003/04 – 2008/09**

R million	Persons and individuals				Total
	PAYE	Provisional tax	Assessment payments	Refunds	
2003/04	94 592.5	7 132.3	3 495.0	-6 724.7	<b>98 495.1</b>
2004/05	106 719.2	7 748.4	3 725.2	-7 210.9	<b>110 981.9</b>
2005/06	121 025.5	8 720.1	4 065.9	-8 166.1	<b>125 645.3</b>
2006/07	133 760.4	10 370.8	4 986.8	-8 539.7	<b>140 578.3</b>
2007/08	158 106.2	12 319.7	4 796.3	-6 447.8	<b>168 774.4</b>
2008/09	183 695.4	16 326.5	6 291.8	-11 198.8	<b>195 115.0</b>

**Table 2.3: Individual taxpayers: Summary of taxable income and tax assessed, 2005 – 2008**

Tax year	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2005	3 806 986	441 507	95 994	21.7%
2006	3 856 999	496 949	107 918	21.7%
2007	3 580 314	537 137	113 546	21.1%
2008	2 611 364	485 055	105 978	21.8%

**Table A2.1.2: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2005 – 2008 [Percentage of total]**

Taxable income group	2005			2006		
	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
< 0 – 100 000	58.3%	22.1%	10.9%	53.3%	18.0%	8.1%
100 001 – 150 000	20.1%	21.0%	15.6%	21.9%	20.7%	14.5%
150 001 – 200 000	8.4%	12.5%	11.8%	9.2%	12.4%	10.9%
200 001 – 300 000	7.1%	14.9%	17.1%	8.1%	15.2%	16.4%
300 001 – 400 000	2.8%	8.3%	11.1%	3.3%	8.8%	11.2%
400 001 – 500 000	1.3%	4.9%	7.0%	1.6%	5.4%	7.5%
500 001 +	2.0%	16.4%	26.5%	2.6%	19.5%	31.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### **CORPORATE INCOME TAX (CIT)**

**Table A1.5.3: Taxes on companies, 2003/04 – 2008/09**

R million	Companies				Total
	Provisional tax	Assessment payments	Royalties	Refunds	
2003/04	60 673.0	3 040.6	99.5	-2 932.2	<b>60 880.8</b>
2004/05	70 571.8	4 007.4	145.4	-3 942.7	<b>70 781.9</b>
2005/06	87 949.6	4 487.9	123.7	-6 400.4	<b>86 160.8</b>
2006/07	118 205.1	7 084.2	513.5	-6 804.2	<b>118 998.6</b>
2007/08	139 281.0	7 595.9	203.8	-6 960.8	<b>140 119.8</b>
2008/09	163 295.1	9 831.1	386.0	-8 133.9	<b>165 378.3</b>

**Table A3.2.1: Companies: Taxable income and tax assessed by taxable income group, 2005 – 2008**

Taxable income groups	2005			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Total < 0 taxable income	191 779	-195 069	248	71 405	-35 542	5
Total = 0 taxable income	212 618	–	47	34 961	–	52
Total > 0 taxable income	147 971	277 868	82 063	83 507	92 815	26 379
<b>Total</b>	<b>552 368</b>		<b>82 358</b>	<b>189 873</b>		<b>26 435</b>
<b>Percentage</b>						
Total < 0 taxable income	34.7%			37.6%		
Total = 0 taxable income	38.5%			18.4%		
Total > 0 taxable income	26.8%			44.0%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>		

### **VALUE ADDED TAX (VAT)**

**Table A1.7.2: Value-added tax (VAT), 2003/04 – 2008/09**

R million	VAT				Total
	Domestic	Customs	Gross	Refunds	
2003/04	96 405.3	36 947.5	<b>133 352.7</b>	-52 671.0	<b>80 681.8</b>
2004/05	110 166.8	43 465.7	<b>153 632.5</b>	-55 474.7	<b>98 157.9</b>
2005/06	125 756.3	50 261.1	<b>176 017.4</b>	-61 665.8	<b>114 351.6</b>
2006/07	144 884.0	66 917.0	<b>211 801.0</b>	-77 338.4	<b>134 462.6</b>
2007/08	171 618.8	77 929.2	<b>249 548.0</b>	-99 105.1	<b>150 442.8</b>
2008/09	187 171.1	92 009.9	<b>279 181.0</b>	-124 837.9	<b>154 343.1</b>

**Table A4.2.1: Domestic VAT: Payments and refunds by payment category, 2005/06 – 2008/09**

Payment category	2005/06			2008/09		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Monthly	35 050	92 772	-49 980	36 678	137 704	-103 827
B: Bi-Monthly (Jan)	180 338	14 115	-4 325	200 981	21 216	-7 857
C: Bi-Monthly (Feb)	243 030	18 806	-6 433	268 893	28 209	-11 657
D: 4-monthly	886	23	-14	1 350	44	-13
E: 6-monthly	23 099	369	-225	21 230	384	-234
F: Annually	986	21	-7	1 091	45	-11
<b>Total</b>	<b>483 389</b>	<b>126 106</b>	<b>-60 984</b>	<b>530 223</b>	<b>187 601</b>	<b>-123 599</b>

For Media inquiries related to South African Revenue Service please call SARS Spokesperson Adrian Lackay on 083 388 2580

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