

# 2009 Tax Statistics

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



**national treasury**

Department:  
National Treasury  
**REPUBLIC OF SOUTH AFRICA**



*At Your Service*

[www.sars.gov.za](http://www.sars.gov.za)

---

# 2009 Tax Statistics

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

---

ISBN: 978-0-621-39143-5



**national treasury**

Department:  
National Treasury  
**REPUBLIC OF SOUTH AFRICA**



[www.sars.gov.za](http://www.sars.gov.za)

---

The 2009 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury.  
Some of this data may be incomplete and subject to revision.

Published by the National Treasury and SARS.

---

To obtain copies please contact:

**ECONOMIC TAX ANALYSIS UNIT**

National Treasury  
Private Bag X115  
Pretoria  
0001  
South Africa  
Tel: +27 12 395 6546  
Fax: +27 12 315 5516

**REVENUE PLANNING, ANALYSIS  
AND REPORTING UNIT**

South African Revenue Service  
Private Bag X923  
Pretoria  
0001  
South Africa  
Tel: +27 12 422 5176  
Fax: +27 12 422 5061

# Foreword

We are proud to 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 publicise available, comprehensive tax revenue data. These objectives remain valid and underpin the contents of this publication.

Enhancements to the *2009 Tax Statistics* supports the view that fiscal transparency is a key ingredient of good governance and contributes towards evidence based and well informed policy formulation and well planned strategies and action plans. Together with other sources of comprehensive and reliable taxpayer data, contributes to improving the effectiveness of fiscal and economic policy decisions. Fiscal transparency facilitates a more effective response to changing economic conditions thereby helping to reduce the incidence and severity of economic and financial crises. The published information will also serve to inform the general public of policy choices facing government in pursuing sound economic policies to achieve our developmental objectives and financial stability.

The *2009 Tax Statistics* publication also provides the analytical framework that compliments other published economic and demographic data. It provides valuable data on taxpayers, the tax base and can contribute to an understanding of the socio-economic profile of our country. The data can be 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 very positive and covered a broad range of requests for additional data and information. SARS and the National Treasury are committed to provide and publish data obtained from taxpayers through their compliance with tax legislation. 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 with the aim to increase the availability of further and improved taxpayer data. As an outflow of the comments received more regular updates may be made available electronically throughout the year.

Acknowledgement is given to the Department of Economics at the University of Pretoria for their contribution in processing the raw data and ensuring that the data published is reliable. Finally, we want to thank the employees at SARS and the National Treasury for their efforts to ensure an updated and improved *2009 Tax Statistics* publication.



**G.N.V. Magashula**  
Commissioner: SARS



**L. Kganyago**  
Director-General: National Treasury

# About this publication

This *2009 Tax Statistics* publication is an overview of tax revenues for the period 2003/04 to 2008/09 subsequent changes are available on the SARS website or in budget documentation available on the National Treasury website.

This publication is the second publication of its kind providing tax revenue data at a more disaggregated level.

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

*Chapter 2: Personal income tax* gives an overview of assessed personal income tax (PIT) revenues of registered individual taxpayers. It provides information on taxable income by income categories, age, gender, source of income, fringe benefits, allowances and other deductions.

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

*Chapter 4: Value-added tax* gives an overview of value-added tax (VAT). It gives a breakdown of VAT receipts and refunds by sector and payment category.

*Chapter 5: Customs/import duties* provides information on the customs value of imported goods by product type in terms of the Harmonised System<sup>1</sup>, second digit level (chapter-level), as well as VAT, customs/import duty and *ad valorem* excise duty revenues on imported goods.

All statistics are based on the income, expenses, deductions and other items reported by taxpayers and traders in their tax returns. Information on the sector (industry) classification is based on the classification as declared by taxpayers, based on their main source of income. Trade classification data is based on the classification as declared by the trader, based on the Harmonised System.

Disaggregated income tax data is based on assessed PIT and CIT returns. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, the later years' statistics are lower than that of earlier years.

The disaggregated income tax data was extracted from SARS's systems at the end of March 2009. Where figures have not been rounded, discrepancies may occur between the numbers of the component items and the totals in the tables. A single year e.g. 2007 refers to the tax year (i.e. 1 March to end of February) and a year with a forward slash e.g. 2006/07, refers to a fiscal year (i.e. 1 April to end of March).

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

---

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

---

# Contents

Chapter 1	Overview of revenue collections .....	1
Chapter 2	Personal income tax .....	13
Chapter 3	Corporate income tax .....	19
Chapter 4	Value-added tax .....	23
Chapter 5	Customs/import duties .....	25
Annexure A	Tables .....	27
Annexure B	Glossary .....	125

## What's new

We have endeavoured to improve the *2009 Tax Statistics* by extending the data series and available information. Some of the improvements that we have made this year include:

- A new table on capital gains tax (CGT) has been added showing the capital gains tax raised for individuals and companies separately;
- The taxable income groupings in the tables in *Chapter 3: Corporate income tax* have been regrouped to provide a more representative spread of taxable income across the income groups. The five taxable income groups of R1 to R100 000 have now been consolidated into one taxable income group and the taxable income group of R10 million and over has been expanded into six taxable income groups; and
- A glossary of terminology has been added.

Other changes include:

- For ease of reference, all tables are now included in Annexure A at the back of the publication;
- The tax register tables for both individuals and companies now exclude the coded cases where the status was in suspense, estate or address unknown; and
- The percentage assessed has been removed from *Chapter 2: Personal income tax* and *Chapter 3: Corporate income tax*.

# 1

## Overview of revenue collections

### ■ Introduction

The consolidated South African tax revenue for all three spheres of government (national, provincial and local government) was an estimated 28.4 per cent of GDP or R657.7 billion in 2008/09.

The largest portion of this revenue is collected at the national level by the South African Revenue Service (SARS). This revenue is estimated to be around 95 per cent of total revenue or 27 per cent of GDP. The provinces and local government accounted for less than 1 per cent and 4.1 per cent of the total tax revenue respectively or 0.2 per cent and 1.2 per cent of GDP respectively.

This chapter gives an overview of:

- South African government revenue
- Budget revenue and revenue performance
- Tax relief
- Tax rates
- Registered taxpayers
- Main sources of tax revenue
- Tax revenue by main category.

### ■ South African government revenue

The three spheres of government collect both tax and non-tax revenue. Nationally budget revenue is the amount of revenue available to the state to finance expenditure after taking into account tax revenue, other revenue sources and transfers to other members of the Southern African Customs Union (SACU).

Even though the provinces and local government collect some tax revenue from gambling (casino) taxes, motor vehicle licences and property rates, the bulk of tax revenue is collected nationally.

Table 1.1 shows total South African tax revenue from the three spheres of government - national, provincial and local - with the corresponding percentages of GDP. Total South African tax revenue increased from R324.7 billion in 2003/04 to R599.6 billion in 2007/08. The total South African tax revenue as a percentage of GDP increased from 24.9 per cent in 2003/04 to 28.3 per cent in 2008/09.

Provincial tax revenues account for less than 1 per cent of total South African tax revenue, approximately 0.2 per cent of GDP. The bulk of provincial tax revenue is derived from motor vehicle licences, with some revenue being derived from gambling (casino) taxes and liquor licences. Provincial tax revenue has increased from R3.3 billion in 2003/04 to R5.4 billion in 2008/09.



**Table 1.1: South African total tax revenue, 2003/04 – 2008/09**

R million	Nominal GDP <sup>1</sup>	Tax revenue			
		Total South Africa	National	Provinces <sup>2</sup>	Local government <sup>3</sup>
2003/04	1 303 906.8	<b>324 712.7</b>	302 442.6	3 306.6	18 963.5
2004/05	1 449 020.0	<b>381 909.1</b>	354 978.8	3 525.5	23 404.7
2005/06	1 613 812.2	<b>446 537.7</b>	417 195.7	4 337.1	25 004.9
2006/07	1 833 191.1	<b>519 035.0</b>	495 548.6	4 824.7	18 661.8
2007/08	2 081 624.9	<b>599 565.0</b>	572 814.6	5 398.3	21 352.1
2008/09	2 320 116.4	<b>657 679.8</b>	625 100.2	5 623.4	26 956.2
<b>Percentage of Total South African tax revenue</b>					
2003/04		<b>100.0%</b>	93.1%	1.0%	5.8%
2004/05		<b>100.0%</b>	92.9%	0.9%	6.1%
2005/06		<b>100.0%</b>	93.4%	1.0%	5.6%
2006/07		<b>100.0%</b>	95.5%	0.9%	3.6%
2007/08		<b>100.0%</b>	95.5%	0.9%	3.6%
2008/09		<b>100.0%</b>	95.0%	0.9%	4.1%
<b>Percentage of GDP</b>					
2003/04		<b>24.9%</b>	23.2%	0.3%	1.5%
2004/05		<b>26.4%</b>	24.5%	0.2%	1.6%
2005/06		<b>27.7%</b>	25.9%	0.3%	1.5%
2006/07		<b>28.3%</b>	27.0%	0.3%	1.0%
2007/08		<b>28.8%</b>	27.5%	0.3%	1.0%
2008/09		<b>28.3%</b>	26.9%	0.2%	1.2%

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

2. Provincial numbers taken from the Provincial Budgets and Expenditure Reviews. The 2008/09 numbers are pre-audited.

3. Local government numbers taken from the Local Government Budgets and Expenditure Review. The financial year of the municipalities starts on 1 July to 30 June of the following year. The 2008/09 numbers are budgeted. The regional service council levies were abolished in 2006/07.

The contribution of local government (municipal) own tax revenue has decreased from 5.8 per cent in 2003/04 to around 4.1 per cent of total South African tax revenue in 2008/09. The decrease was mainly due to the abolishment of the Regional Services Council (RSC) levies in 2006/07. Local government tax revenue accounts for around 1 per cent of GDP. Local government tax revenue is derived from property rates and RSC levies prior to 2006/07. *Table A.1.1<sup>1</sup>* provides a breakdown of provincial and local government tax revenues.

The rest of this publication focuses on national taxes only, as provincial and local government taxes are reported in other publications, namely the *Local Government Budgets and Expenditure Review* and the *Provincial Budgets and Expenditure Review*. Both are available on National Treasury's website ([www.treasury.gov.za](http://www.treasury.gov.za)).

## ■ Budget revenue and revenue performance

National budget revenue consists of national tax revenue, and non-tax revenue less payments to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) in terms of the Southern African Customs Union (SACU) agreement. About 98 per cent of budget revenue is accounted for by tax revenue whilst the remaining 2 per cent is non-tax revenue (Table 1.2). National budget revenue has increased as a percentage of GDP from 23 per cent in 2003/04 to 26.2 per cent in 2008/09.

<sup>1</sup> Tables numbered in italics are included in Annexure A.

Gross nominal tax revenue increased from R302.4 billion in 2003/04 to R625.1 billion in 2008/09, a nominal percentage increase of 15.6 per cent per year.

**Table 1.2: Total budget revenue, 2003/04 – 2008/09**

R million	Tax revenue <sup>1</sup>		Non-tax revenue <sup>2</sup>		Total tax and non-tax revenue	Less: SACU payments	Total budget revenue	Nominal GDP <sup>3</sup>	Total budget revenue as % of GDP
		%		%					
2003/04	302 442.6	97.8%	6 711.3	2.2%	<b>309 153.9</b>	-9 722.7	<b>299 431.2</b>	1 303 907	23.0%
2004/05	354 978.8	98.3%	6 203.3	1.7%	<b>361 182.2</b>	-13 327.8	<b>347 854.4</b>	1 449 020	24.0%
2005/06	417 195.7	98.0%	8 697.1	2.0%	<b>425 892.8</b>	-14 144.9	<b>411 747.9</b>	1 613 812	25.5%
2006/07	495 548.6	97.9%	10 843.3	2.1%	<b>506 391.9</b>	-25 194.9	<b>481 197.0</b>	1 833 191	26.2%
2007/08	572 814.6	98.0%	11 671.7	2.0%	<b>584 486.3</b>	-24 712.6	<b>559 773.8</b>	2 081 625	26.9%
2008/09	625 100.2	98.0%	12 603.3	2.0%	<b>637 703.4</b>	-28 920.6	<b>608 782.8</b>	2 320 116	26.2%

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

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

3. Source: Statistics South Africa; Gross Domestic Product (GDP), 3rd Quarter 2009.

## The Southern African Customs Union

South Africa is one of the five signatories to the SACU agreement, along with Botswana, Lesotho, Namibia and Swaziland. The SACU countries apply a common external tariff and have similar customs and excise legislation, the same excise duties on imported and locally manufactured goods and the same import duties on imported goods. Excise and customs (import duty) revenues are pooled and distributed among the SACU members based on a formula. South Africa currently administers this revenue pool and makes quarterly payments to the BLNS countries.

Table 1.3 is a summary of contributions “paid into” the SACU pool by the individual countries. South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries. Customs duties are paid to South Africa on goods imported by BLNS countries from abroad and transported via South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on excisable goods exported from South Africa to BLNS countries.

**Table 1.3: Contributions to SACU pool, 2003/04 – 2008/09**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa <sup>1</sup>	Total contributions
2003/04	161.1	69.8	172.4	49.8	<b>453.1</b>	20 407.0	<b>20 860.1</b>
2004/05	162.5	98.5	186.5	28.9	<b>476.4</b>	26 493.8	<b>26 970.2</b>
2005/06	192.1	87.4	195.9	30.6	<b>506.0</b>	33 501.3	<b>34 007.3</b>
2006/07	173.6	86.6	363.9	161.7	<b>785.8</b>	40 563.2	<b>41 349.1</b>
2007/08	149.6	100.3	361.0	135.1	<b>746.0</b>	45 422.6	<b>46 168.7</b>
2008/09	311.6	110.2	446.0	64.3	<b>932.2</b>	43 172.9	<b>44 105.1</b>
<b>Percentage year-on-year growth</b>							
2003/04	-8.2%	105.7%	-36.0%	58.5%	<b>-11.2%</b>	0.8%	<b>0.5%</b>
2004/05	0.9%	41.1%	8.2%	-41.9%	<b>5.1%</b>	29.8%	<b>29.3%</b>
2005/06	18.2%	-11.2%	5.0%	5.7%	<b>6.2%</b>	26.4%	<b>26.1%</b>
2006/07	-9.6%	-1.0%	85.8%	428.5%	<b>55.3%</b>	21.1%	<b>21.6%</b>
2007/08	-13.8%	15.9%	-0.8%	-16.5%	<b>-5.1%</b>	12.0%	<b>11.7%</b>
2008/09	108.3%	9.9%	23.5%	-52.4%	<b>25.0%</b>	-5.0%	<b>-4.5%</b>

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

Table 1.4 shows how the revenues are allocated based on a revenue share formula.

**Table 1.4: Share received from SACU pool, 2003/04 – 2008/09**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa <sup>1</sup>	Total
2003/04	3 387.6	1 421.7	3 035.6	1 877.8	<b>9 722.7</b>	11 137.4	<b>20 860.1</b>
2004/05	4 336.7	2 012.4	4 206.8	2 771.9	<b>13 327.8</b>	13 642.4	<b>26 970.2</b>
2005/06	4 772.6	2 306.0	3 891.9	3 136.2	<b>14 106.7</b>	19 900.6	<b>34 007.3</b>
2006/07	7 756.3	3 945.0	8 161.2	5 321.1	<b>25 183.6</b>	16 165.5	<b>41 349.1</b>
2007/08	9 001.4	4 097.7	6 621.8	4 989.0	<b>24 709.9</b>	21 458.7	<b>46 168.7</b>
2008/09	9 472.8	4 901.0	8 502.1	6 009.0	<b>28 884.9</b>	15 220.2	<b>44 105.1</b>
<b>Percentage of total</b>							
2003/04	16.2%	6.8%	14.6%	9.0%	<b>46.6%</b>	53.4%	<b>100.0%</b>
2004/05	16.1%	7.5%	15.6%	10.3%	<b>49.4%</b>	50.6%	<b>100.0%</b>
2005/06	14.0%	6.8%	11.4%	9.2%	<b>41.5%</b>	58.5%	<b>100.0%</b>
2006/07	18.8%	9.5%	19.7%	12.9%	<b>60.9%</b>	39.1%	<b>100.0%</b>
2007/08	19.5%	8.9%	14.3%	10.8%	<b>53.5%</b>	46.5%	<b>100.0%</b>
2008/09	21.5%	11.1%	19.3%	13.6%	<b>65.5%</b>	34.5%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>							
2003/04	31.6%	-3.3%	16.9%	16.1%	<b>17.7%</b>	-10.9%	<b>0.5%</b>
2004/05	28.0%	41.5%	38.6%	47.6%	<b>37.1%</b>	22.5%	<b>29.3%</b>
2005/06	10.1%	14.6%	-7.5%	13.1%	<b>5.8%</b>	45.9%	<b>26.1%</b>
2006/07	62.5%	71.1%	109.7%	69.7%	<b>78.5%</b>	-18.8%	<b>21.6%</b>
2007/08	16.1%	3.9%	-18.9%	-6.2%	<b>-1.9%</b>	32.7%	<b>11.7%</b>
2008/09	5.2%	19.6%	28.4%	20.4%	<b>16.9%</b>	-29.1%	<b>-4.5%</b>

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

## ■ Tax relief

Both individuals and companies have benefited from the tax relief over the last few years. However, most of the tax relief has accrued to individuals. Table 1.5 provides a summary of tax relief.

**Table 1.5: Summary of tax relief, 2003/04 – 2008/09**

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other <sup>1</sup>	Total	
2003/04	-13 427	-2 060	–	<b>-15 487</b>	907	642	-1 119	<b>430</b>	<b>-15 057</b>
2004/05	-4 062	–	–	<b>-4 062</b>	1 453	909	-600	<b>1 762</b>	<b>-2 300</b>
2005/06	-7 110	-2 000	-1 477	<b>-10 587</b>	1 310	950	-1 054	<b>1 206</b>	<b>-9 381</b>
2006/07	-12 125	-2 400	-440	<b>-14 965</b>	1 370	–	-5 532	<b>-4 162</b>	<b>-19 127</b>
2007/08	-8 870	-2 785	-3 000	<b>-14 655</b>	1 480	950	-175	<b>2 255</b>	<b>-12 400</b>
2008/09	-7 700	-7 400	–	<b>-15 100</b>	1 350	1 250	2 000	<b>4 600</b>	<b>-10 500</b>

1. The 2006/07 number includes R4.5 billion transfer duties. The electricity levy was not introduced in 2008/09.

Changes in tax policy between 2003/04 and 2006/07 included significant personal income tax relief, through adjustments to the personal income tax brackets and the primary and secondary rebate thresholds, and a marginal reduction in the headline corporate income tax rate.

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

## ■ Tax rates

Most of the maximum marginal tax rates for the major tax instruments have also been reduced over the period (see Table 1.6)<sup>2</sup>. The headline CIT rate was reduced from 30 per cent to 28 per cent. The maximum PIT tax rate has remained constant at 40 per cent. PIT relief was provided over the last five years by significantly adjusting the income tax brackets while leaving the marginal tax rates unchanged.

**Table 1.6: Maximum marginal tax rates, 2003/04 – 2008/09**

Percentage	PIT <sup>1</sup>	CIT	STC	VAT	RFT <sup>2</sup>
01 Apr 2003 – 31 Mar 2004	40.0%	30.0%	12.5%	14.0%	18.0%
01 Apr 2004 – 31 Mar 2005	40.0%	30.0%	12.5%	14.0%	18.0%
01 Apr 2005 – 28 Feb 2006	40.0%	<b>29.0%</b>	12.5%	14.0%	18.0%
01 Mar 2006 – 31 Mar 2006	40.0%	29.0%	12.5%	14.0%	<b>9.0%</b>
01 Apr 2006 – 28 Feb 2007	40.0%	29.0%	12.5%	14.0%	9.0%
01 Mar 2007 – 30 Sep 2007	40.0%	29.0%	12.5%	14.0%	<b>0.0%</b>
01 Oct 2007 – 31 Mar 2008	40.0%	29.0%	<b>10.0%</b>	14.0%	0.0%
01 Apr 2008 – 31 Mar 2009	40.0%	<b>28.0%</b>	10.0%	14.0%	0.0%

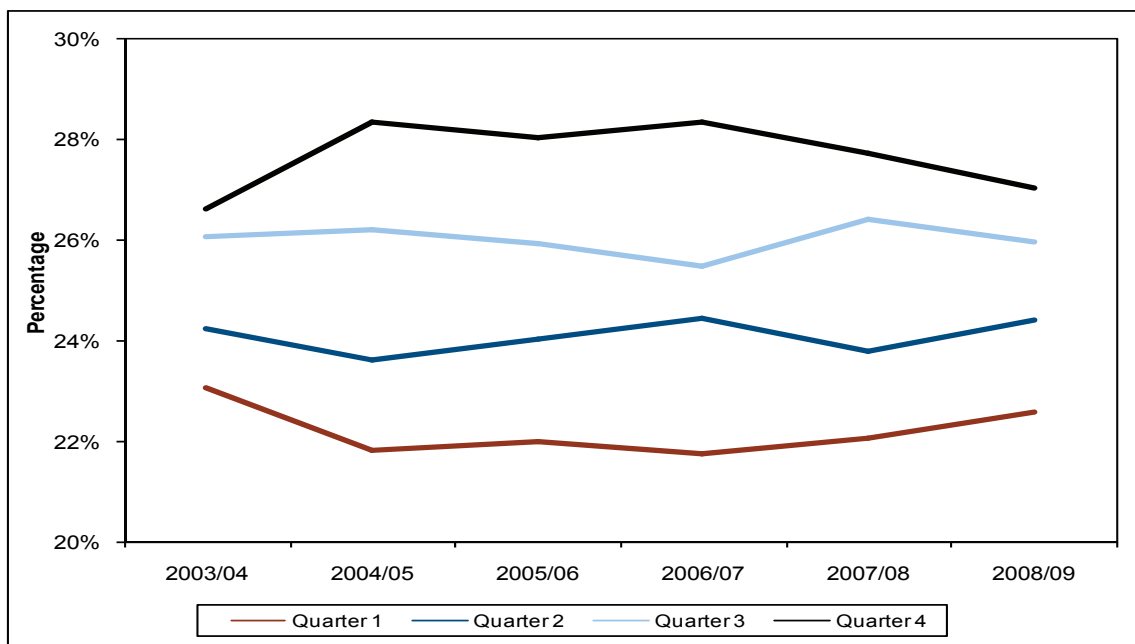
1. An individual's tax year starts on 1 March and ends at the end of February the following year.

2. Tax on retirement funds.

## ■ Tax revenue collections

Between 2004/05 and 2007/08, tax revenue collections have exceeded budget estimates. This strong revenue performance was the result of robust economic growth, higher commodity prices and improvements in the effectiveness and efficiency of tax administration. In 2008/09 SARS, like numerous other tax authorities around the world, struggled to meet its revenue collection target. This was mainly due to the severe global economic crises and instability in financial markets that resulted in a significant contraction of the South African economy during the second half of the fiscal year.

**Figure 1.1 Net quarterly tax revenue collections, 2003/04 – 2008/09**



<sup>2</sup> Consult the SARS website and budget documentation on the National Treasury's website for subsequent changes.

Figure 1.1 and *Table A1.2.1* show the monthly and quarterly trends in the collection of tax revenues. The peaks in the different quarters, namely June, September, December and March, are largely due to provisional corporate tax payments.

### Operating cost of SARS

The operating cost to revenue ratio is an indication of the efficiency with which revenue is collected. However, this ratio is influenced by the tax bases of the different taxes collected and systems development costs. Table 1.7 shows that this ratio is around 1 per cent.

**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%

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

### Registered taxpayers

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

The number of taxpayers registered as individuals, companies and trusts for income tax, employers for pay-as-you-earn (PAYE) and vendors for VAT are shown in table 1.8. It must be noted that the figures for registered taxpayers for income tax purposes exclude individual taxpayers earning less than R60 000 who are paying standard income tax on employees (SITE)-only.

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

Number	Individuals <sup>1</sup>	Companies (CIT) <sup>1</sup>	Trusts <sup>1</sup>	PAYE <sup>1</sup>	VAT <sup>1</sup>
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
Percentage year-on-year growth					
2003/04	10.6%	0.3%	11.5%	8.8%	6.0%
2004/05	9.0%	14.2%	12.4%	10.2%	7.8%
2005/06	8.8%	13.1%	8.1%	9.0%	9.6%
2006/07	6.4%	15.5%	8.6%	5.7%	6.9%
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%

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

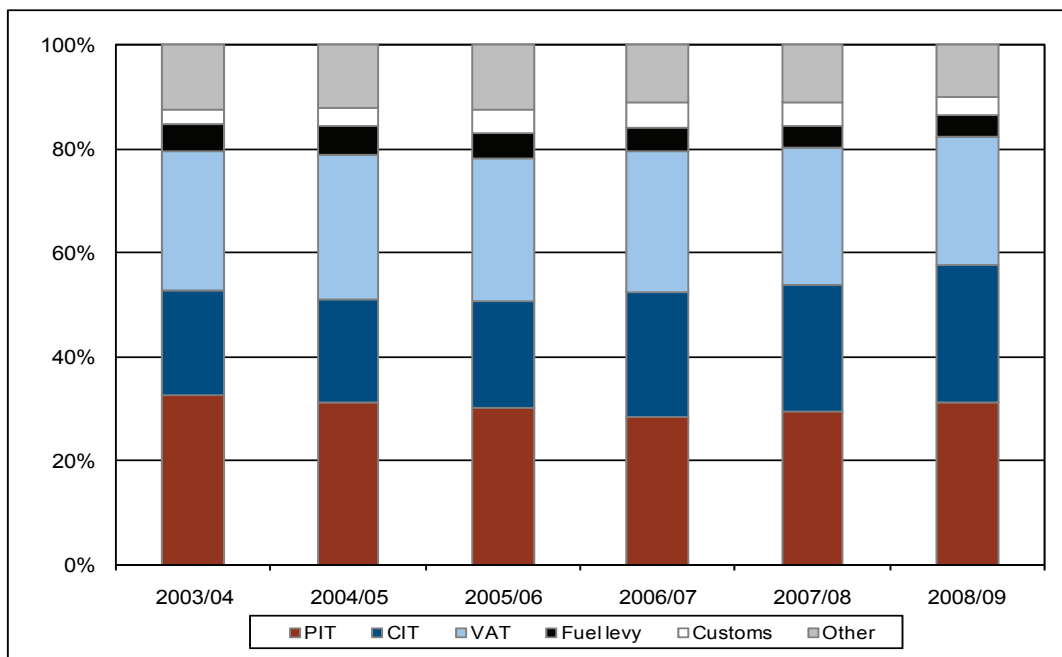
The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.

- *Individuals:* The number of registered individual taxpayers has increased from 3.8 million in 2003/04 to over 5.5 million taxpayers in 2008/09. The percentage year-on-year growth has declined from 10.6 per cent in 2003/04 to around 6.5 per cent in 2008/09. The moderate growth rate can be attributed to the adverse impact of the global economic crisis on the domestic economy, affecting key industries and giving rise to limited new opportunities in the labour market.
- *Companies:* The number of companies registered for income tax doubled from 817 381 in 2003/04 to over 1.8 million in 2008/09. The percentage year-on-year increase ranges from 0.3 per cent in 2003/04 to a high of 30 per cent in 2007/08 and then decreasing to 15.8 per cent in 2008/09. This may be due to adverse economic conditions.
- *Trusts:* The rate of registration of trusts has dropped over the last few years from 12.4 per cent in 2004/05 to 8.6 per cent in 2006/07 and to 2 per cent in 2008/09. This could reflect a change as far as financial planning via trusts is concerned.
- *PAYE:* The PAYE register grew by only 3.8 per cent from 2007/08 to 2008/09. The slowdown in the growth rate can be attributed to the poor economic conditions. SARS also undertook a register clean-up project which aimed to identify and remove from the register those entities that are no longer active thereby affecting the growth rate of the register.
- *VAT:* Although the number of registered VAT vendors has increased significantly over the previous years from 536 281 in 2003/04 to 745 487 in 2007/08, this number decreased by 1 per cent to 737 885 in 2008/09. The decrease was due to the register clean-up project initiated by SARS and to the slowdown in the economy.

## ■ Main sources of tax revenue

National tax revenues are derived from three major taxes: personal income tax (PIT), corporate income tax (CIT) and value-added tax (VAT). Combined, these account for around 80 per cent of total tax revenue, with the fuel levy, excise and customs duties accounting for around 11 per cent and other taxes accounting for the remainder (around 9 per cent).

Figure 1.2 Composition of main sources of tax revenue, 2003/04 – 2008/09



The contribution of the different types of taxes as a percentage of total tax revenue collections has changed over time (See *table A1.3.1* and figure 1.2). PIT, as a percentage of total tax revenue, has decreased from 32.6 per cent in 2003/04 to 28.4 per cent in 2006/07 and then increased to 31.2 per cent in 2008/09.

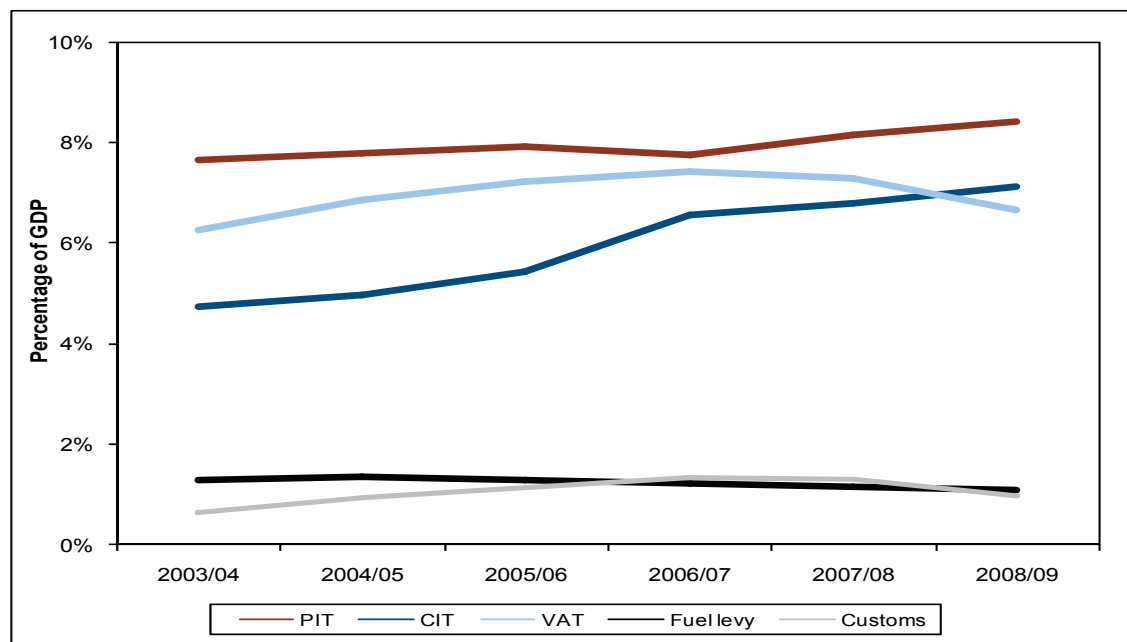
CIT, on the other hand, has increased as a percentage of total tax revenue from 20.1 per cent in 2003/04 to 26.5 per cent in 2008/09. Nominal corporate income tax revenue increased from R60.9 billion in 2003/04 to R165.4 billion in 2008/09, a cumulative percentage increase of 171.6 per cent or 22.1 per cent per year. The headline corporate income tax rate was reduced from 29 per cent in 2005/06 to 28 per cent in 2008/09. Thus, corporate income tax revenue increased while the headline corporate income tax rate decreased.

Nominal customs revenue have also increased cumulatively by 171.6 per cent between 2003/04 and 2008/09, or by 22.1 per cent per year, while revenue from the general fuel levy increased cumulatively by only 49.4 per cent between 2003/04 and 2008/09, or 8.4 per cent annually.

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

Figure 1.3 shows the main sources of tax revenue as a percentage of GDP. PIT, as a percentage of GDP has been fluctuating at around 7.8 per cent over the past few years and is slightly up to 8.4 per cent in 2008/09. CIT, as a percentage of GDP, has shown a steady improvement from 4.7 per cent in 2003/04 to 7.1 per cent in 2008/09. VAT, as a percentage of GDP, was 6.3 per cent in 2003/04 increasing to 7.3 per cent in 2007/08 and then decreasing to 6.7 per cent in 2008/09 showing the early affects of the slowdown in the economy during the second half of 2008/09.

**Figure 1.3 Main revenue sources as percentage of GDP, 2003/04 – 2008/09**



## ■ Tax revenue by main category

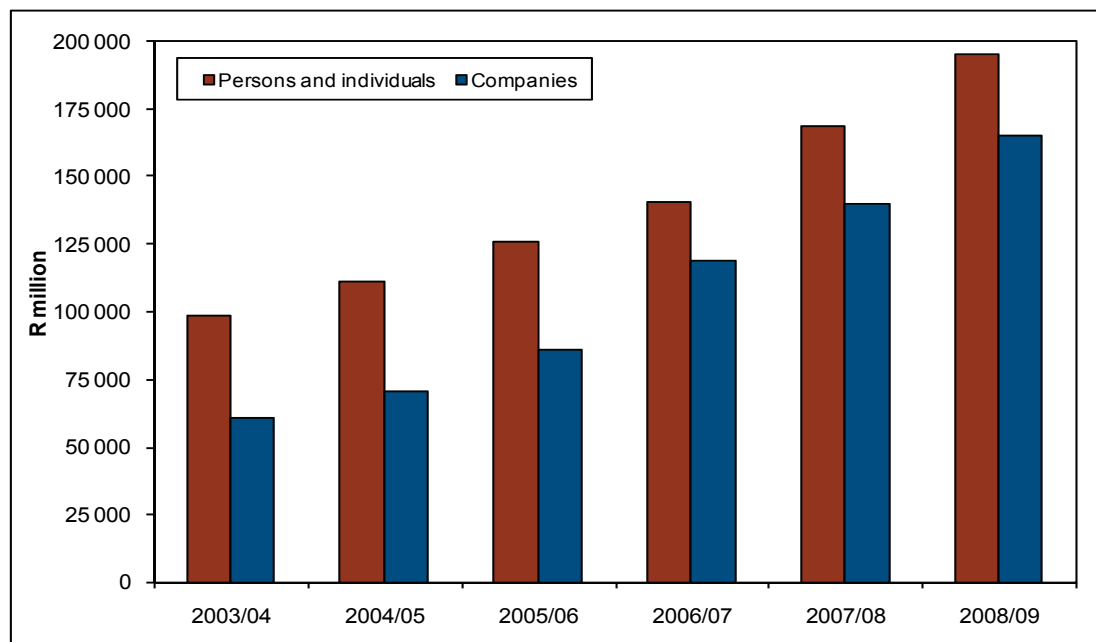
Table A1.4.1 shows tax revenue by main category.

### Taxes on income and profits

Table A1.5.1 shows that taxes on income and profits comprise of the following tax instruments:

- *Persons and individuals:* Income tax is the government's main source of income and is levied in terms of the Income Tax Act (1962). Income tax is levied on residents' worldwide income, with appropriate relief to avoid double taxation. Non-residents are taxed on their income from a South African source. Tax is levied on taxable income that, in essence, consists of gross income less exemptions and allowable deductions. Table A1.5.2 shows that on average around 95.3 per cent of taxes on persons and individuals is collected via the PAYE system (See Figure 1.4).

Figure 1.4 Taxes on income and profits – PIT and CIT, 2003/04 – 2008/09



- *Companies:* Table A1.5.3 shows the breakdown of corporate income taxes. Revenue from taxes on companies have nearly tripled from R60.9 billion in 2003/04 to R165.4 billion in 2008/09 (See Figure 1.4).
- *Capital gains tax (CGT):* CGT was introduced on 01 October 2001. CGT forms part of the income tax system (collections are reflected under persons and individuals, and companies) and is based on capital gains made on the disposal of assets. Table 1.9 shows that CGT revenue has been rising since its inception in 2001, with a significant increase in 2008/09 that was probably as a result of increased asset disposals as taxpayers tried to adapt to harsh economic conditions of the worldwide recession.



**Table 1.9: Capital gains tax raised, 2003/04 – 2008/09**

R million	Capital gains tax raised		
	Individuals	Companies	Total
Prior to 2007/08	1 849.6	3 241.4	<b>5 091.0</b>
2007/08	1 167.3	2 493.6	<b>3 660.9</b>
2008/09	3 806.7	4 135.9	<b>7 942.7</b>

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

### Taxes on payroll and workforce

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

### Taxes on property

Table A1.6.1 shows that taxes on property comprise the following tax instruments:

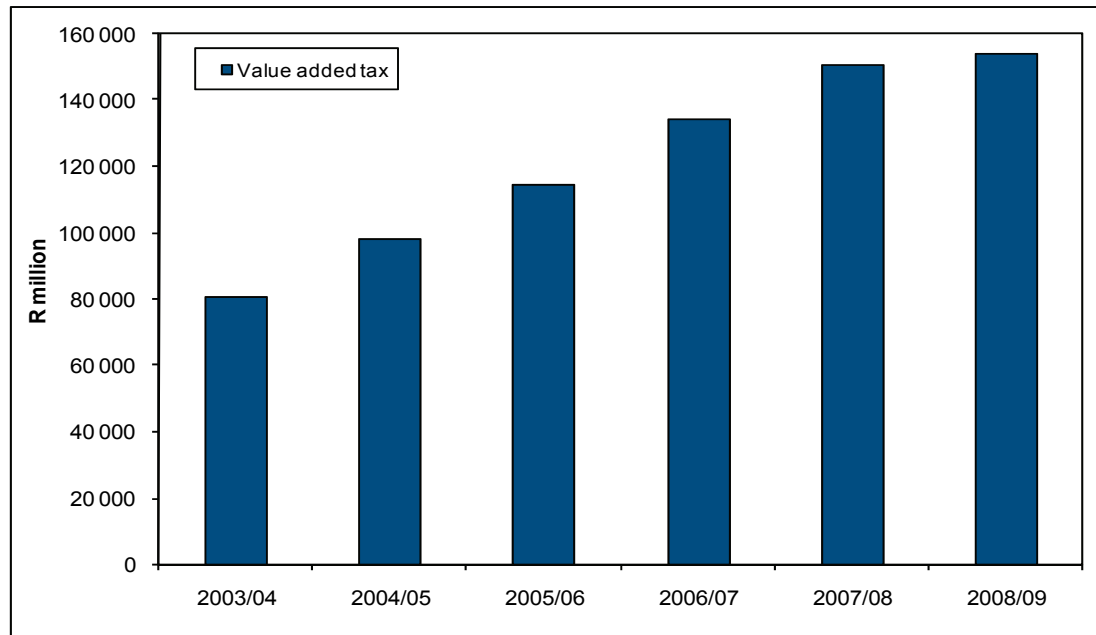
- *Donations tax*: Donations tax is levied at a flat rate of 20 per cent on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
- *Estate duty*: For the purposes of estate duty, an estate consists of all property of the deceased including deemed property, such as life insurance policies. However, the estate of a deceased non-resident consists only of his or her South African assets. The duty, at a rate of 20 per cent, is calculated on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
- *Securities transfer tax (STT)*: STT is a tax levied on every transfer of a security. A security in essence means any share in a company; member's interest in a close corporation; or any right or entitlement to receive any distribution from a company or close corporation. Only securities issued by companies incorporated, established or formed inside the Republic; and companies incorporated, established or formed outside the Republic, which are listed on a South African exchange, are taxable. The Securities Transfer Tax Act is effective from 1 July 2008 and applies to the transfer of listed and unlisted securities on or after 1 July 2008. It is levied at a rate of 0.25 per cent. This tax was known as Marketable securities tax prior to 2006/07 and as Uncertificated securities tax prior to 1 July 2008.
- *Transfer duties*: Transfer duty is payable by individuals when they acquire property at the rate of 5 per cent of the value above R500 000 and at 8 per cent of the value exceeding R1 million. When property is acquired by a person other than an individual, such as a company or trust, transfer duty is payable at a rate of 8 per cent of the value. All transactions relating to the supply of goods (property) that are subject to VAT are exempt from transfer duty.

## Domestic taxes on goods and services

Table A1.7.1 shows that domestic taxes on goods and services comprise of the following tax instruments:

- *Value-added tax (VAT)*: VAT is levied at a standard rate of 14 per cent on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the Value-Added Tax Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa. (See table A1.7.2 and figure 1.5.)

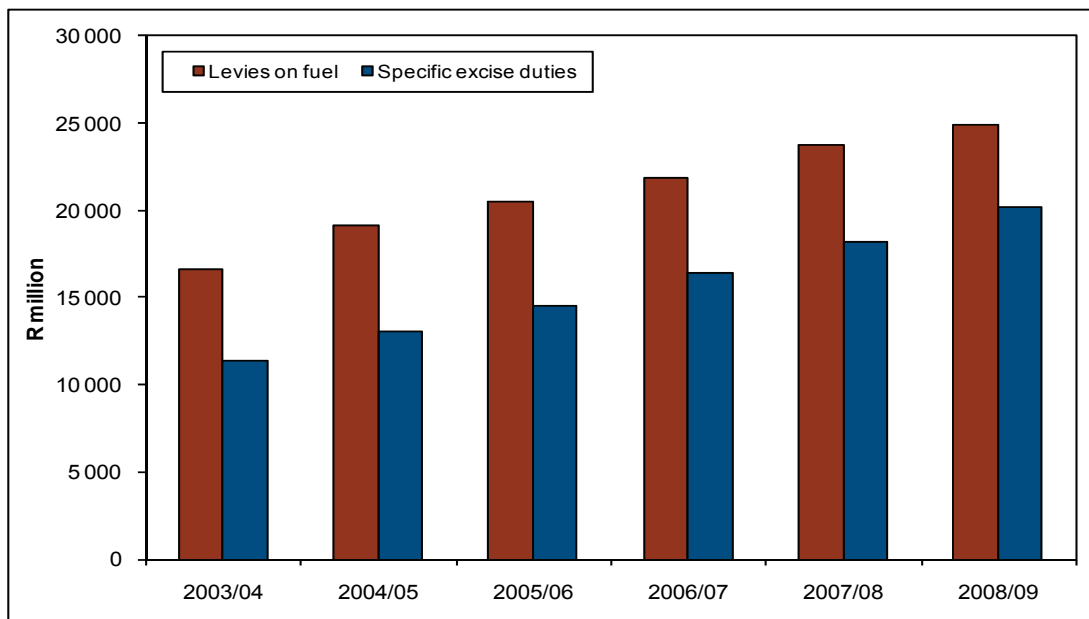
Figure 1.5 Domestic taxes on goods and services – VAT, 2003/04 – 2008/09



- *Excise duties*: Excise duties are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor, and as an *ad valorem* duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported (See figure 1.6.).
- *Fuel levy*: The fuel levy is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants (See figure 1.6.).
- *International air passenger departure tax*: Fee-paying passengers departing on international flights paid a tax of R120 per passenger<sup>3</sup> and passengers flying to Botswana, Lesotho, Namibia and Swaziland paid R60 per passenger<sup>3</sup>.
- *Plastic bags levy* - : This environmental levy is a tax on certain types of plastic shopping bags. The levy aims to encourage the sustainable use of these bags.

<sup>3</sup> As from 1 October 2009, this has increased to R150 and R80 per passenger for international and BLNS travel respectively.

**Figure 1.6 Domestic taxes on goods and services – Levies on fuel and specific excise duties, 2003/04 – 2008/09**



### Taxes on international trade and transactions

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

- *Customs duties:* Customs or import duties are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
- *Miscellaneous customs revenue:* This primarily comprises customs duties that have yet to be allocated to the appropriate duty types.

### Stamp duties and fees

- Stamp duty is levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax has been abolished with effect from 1 April 2009.

### State miscellaneous revenue

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

# 2

## Personal income tax

### ■ Introduction

Personal income tax (PIT) is government's largest source of revenue. Income tax is levied on residents' worldwide income, with appropriate relief to avoid double taxation. Non-residents are taxed on their income from a South African source. Tax is levied on taxable income that, in essence, consists of gross income less exemptions and allowable deductions. Taxable capital gains also form part of taxable income.

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

This chapter gives an overview of:

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

### ■ Personal income tax rates

The top marginal income tax rate for individuals has remained constant at 40 per cent over the last few years although the personal income tax brackets were increased significantly which has compensated taxpayers for inflation (fiscal drag).

Table 2.1 illustrates the percentage increase in the personal income tax brackets between 2003/04 and 2008/09. The top personal income tax bracket increased from R255 001 in 2003/04 to R490 001 in 2008/09, a cumulative increase of 92.2 per cent. During this period, the bottom income tax bracket increased by 74.3 per cent. The primary rebate increased by 53.3 per cent, which resulted in a similar increase in the income tax threshold (the level of annual income below which no income tax is payable) for individuals younger than 65 years from R30 000 to R46 000 per year. For individuals aged 65 and above, the income tax threshold increased by 56.7 per cent from R47 222 to R74 000 per year.

From 2003/04 to 2008/09, R53.3 billion was granted in personal income tax relief across the board, for all income groups. The decreases in the individual tax burdens improved the disposable income of taxpayers.

**Table 2.1: Personal Income Tax (PIT) brackets, 2003/04 and 2008/09**

	2003/04		2008/09		Marginal PIT rates	Cumulative percentage increase
<b>Rand</b>						
<b>Brackets</b>	–	70 000	–	122 000	18%	74.3%
	70 001	110 000	122 001	195 000	25%	77.3%
	110 001	140 000	195 001	270 000	30%	92.9%
	140 001	180 000	270 001	380 000	35%	111.1%
	180 001	255 000	380 001	490 000	38%	92.2%
	255 001	and over	490 001	and over	40%	
<b>Rebates</b>						
Primary		5 400		8 280		53.3%
Secondary		3 100		5 040		62.6%
<b>Tax thresholds</b>						
Below age 65		30 000		46 000		53.3%
Age 65 and over		47 222		74 000		56.7%

## ■ Tax returns and individual taxpayers

It should be noted that information on the number of individual taxpayers relates only to those taxpayers who are required to register with SARS. A large number of formal sector workers – those earning taxable income between the minimum tax threshold of R46 000 in 2008/09 for persons below 65 years of age and R60 000 per annum (commonly referred to as standard income tax on employees (SITE)-only taxpayers) – are not required to register with SARS. There are an estimated 5 million formal SITE workers with their annual taxable income below R60 000.

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

In addition, from the 2008 tax season (in respect of 2007/08) registered taxpayers earning remuneration below R120 000 per annum, with only a single IRP5 and no additional income or deductions, were not obliged to submit tax returns.

The number of individuals registered for income tax (excluding SITE-only taxpayers as indicated above) has grown from under 4.5 million in 2005 to 5.5 million in 2008 (See table 2.2). Subsequent to growing at a rate of 8.8 per cent in 2005 this rate levelled to around 6.5 per cent in 2008. It is important to note that this table differs from the table in the *2008 Tax Statistics* in that it excludes the coded cases where the status was either in suspense, estate or domicile unknown.

**Table 2.2: Number of Individual taxpayers, 2005 – 2008**

Tax year	Registered <sup>1</sup>	Percentage growth in register	Assessed
2005	4 476 261	8.8%	3 806 986
2006	4 764 105	6.4%	3 856 999
2007	5 204 805	9.3%	3 580 314
2008	5 540 646	6.5%	2 611 364

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

## ■ Taxable income and tax assessed

Table 2.3 shows a summary of the number of taxpayers assessed, taxable income and tax assessed by taxable income group. The tax assessed as a percentage of taxable income has remained stable at around 21.7 per cent over the period.

**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%

The total number of individual taxpayers has remained relatively stable during the period under review with a slight tapering-off in numbers during 2007, the reason being that relatively fewer tax returns had been assessed at the time the data was extracted. Taxable income and as a result, the tax assessed have increased. The tax burden as indicated by the tax assessed as percentage of taxable income has also remained relatively unchanged over the period under review.

Within the different taxable income groups, there have, however, been significant changes as indicated in Table 2.4. For the taxable income groups up to R150 000, the number of taxpayers, their taxable income and the tax assessed, expressed as a percentage of the total of these categories, have declined considerably. In contrast, increases occurred in both the number of taxpayers and tax assessed in the R150 000 and above taxable income groups.

**Table 2.4: Distribution of individual taxpayers over selected taxable income groups, 2005 – 2008**

Percentage	Taxable income group	2005	2006	2007	2008
Number of taxpayers	0 – R150 000	78.3%	75.2%	69.7%	58.7%
	R150 001 – R400 000	18.3%	20.6%	24.6%	33.2%
	R400 001 +	3.3%	4.2%	5.6%	8.1%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Taxable income	0 – R150 000	43.0%	38.7%	32.9%	24.4%
	R150 001 – R400 000	35.7%	36.3%	37.5%	41.0%
	R400 001 +	21.3%	25.0%	29.6%	34.7%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Tax assessed	0 – R150 000	26.5%	22.6%	17.4%	12.3%
	R150 001 – R400 000	40.0%	38.5%	36.8%	36.7%
	R400 001 +	33.5%	38.9%	45.7%	51.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

The table shows that during the 2007 tax year, the 69.7 per cent of taxpayers that were in the taxable income group up to R150 000, earned 32.9 per cent of taxable income and contributed 17.4 per cent of total tax assessed. The remaining 30.3 per cent were in the taxable income group of R150 000 and above, earned 67.1 per cent of taxable income and contributed 82.6 per cent of total tax assessed.

Further detail by taxable income group is provided in *table A2.1.1*<sup>1</sup> and *table A2.1.2*.

<sup>1</sup> Tables numbered in italics are included in Annexure A.

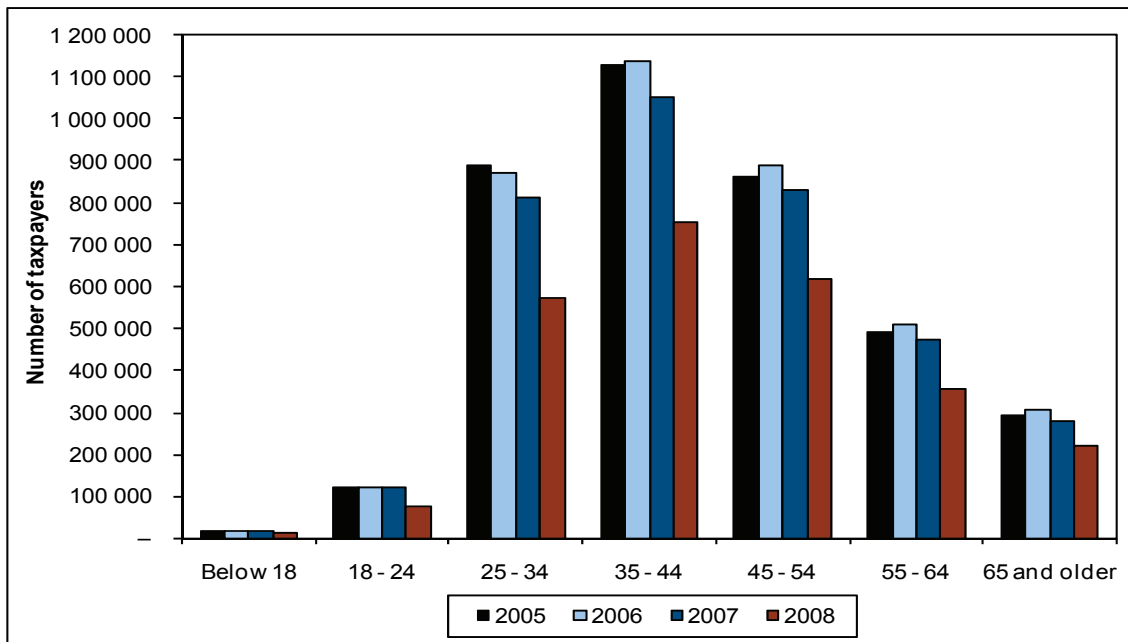
## By province

The relative distribution of taxpayers, taxable income and tax assessed between provinces has been stable over the period under review. Nonetheless, there has been a decline in the relative share of personal income tax assessed in the Eastern Cape and a slight increase in Gauteng. Some 70 per cent of individual taxpayers are registered in three provinces (Gauteng, Western Cape and KwaZulu-Natal) and are responsible for about 80 per cent of the total tax assessed (see *Table A2.1.3*).

## By age group

*Table A2.1.4* and figure 2.1 give a breakdown of registered individual taxpayers by age group.

**Figure 2.1 Numbers of individual taxpayers by age group, 2005 – 2008**



The relative contributions of the different age groups of taxpayers show little change over the period. About 30 per cent of taxpayers fall in the 35 to 44 age group. Together this group earns about a third of the total taxable income and is responsible for a third of the total tax assessed.

## By gender

In the 2007 tax year the gender classification indicates that males account for more than 56 per cent of taxpayers, they earn about 65 per cent of taxable income and contribute over 71 per cent of personal income tax assessed.

The data, however, show that between 2005 and 2007 the number of female taxpayers has increased slightly from 42 per cent to nearly 44 per cent of the total number of taxpayers. This compares with the 44 per cent that females made up of the number of employed persons in South Africa in 2007<sup>2</sup>.

*Table A2.1.5* shows the breakdown of taxable income and tax assessed by gender over the period.

<sup>2</sup> Statistics South Africa: Labour Force Survey, Revision, March 2009.

## By source of income

Registered individual taxpayers employed in the Financing, insurance, real estate and business services sector account for the largest number of taxpayers and also make the largest contribution to tax assessed, both at about 20 per cent for the period under review.

At economic activity level, Finance, insurance, real estate and business services; Agencies and other services; Educational services; and Long-term insurance sectors employ just over 50 per cent of taxpayers and contributed close to 50 per cent of total tax assessed (*Tables A2.2.1 to table A2.2.2*).

*Table A2.2.3* uses SARS's source of income codes, as in *table A2.2.1*, and attempts to reclassify these codes according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes by SARS are not fully aligned with the SIC system used by Statistics SA. This means that the numbers per sector in these tables may differ from those published by Statistics South Africa.

Tax assessed by source of income as on IRP5 certificates (*Table A2.2.4*). This is based on the sector as indicated by the employer on the employee's IRP5 form.

## ■ Individual taxpayers with business income

Individual taxpayers with business income amounted to about 3.7 per cent of total individual taxpayers in 2007 (6.4 per cent of the total in 2005). Individual taxpayers with business income contribute almost a third to total assessed income (31.6 per cent in 2007) in the Financing, insurance, real estate and business services sector. This equates to 18.6 per cent of the total taxpayers with business income and is closely followed by the Medical, dental and other health and veterinary sciences sector, at 17.4 per cent of total assessed income and 25.3 per cent of total taxable income.

*Tables A2.3.1 and A2.3.2* give a breakdown of the sectors in which individual taxpayers with business income are active. On average, around 22 per cent of individual taxpayers with business income recorded negative taxable income (making a loss) over the period.

## ■ Individual taxpayers' allowances, fringe benefits and deductions

### Individual taxpayers' allowances

*Table A2.4.1* provides a summary of the tax allowances available to individual taxpayers. The number of individual taxpayers who receive tax allowances increased from over 1.8 million (49.5 per cent of total number of individual taxpayers) in 2005 to close to 2 million (55.7 per cent) in 2007. Between 2005 and 2007, these allowances increased by 15.7 per cent to R50.1 billion.

The travel allowances remained the largest of all the allowances for individuals (55 per cent in 2007), but the number of taxpayers receiving it as well as the total amount of the allowance has decreased during the period under review. The drop in the share of this allowance from 65.1 per cent in 2005 can be partly explained by the changes introduced in 2006 to curb the rise in the granting of a travel allowance. This allowance should decrease significantly when the deemed business kilometre allowance is scrapped in 2010/11.

While the numbers of taxpayers who made use of share options nearly doubled between 2005 and 2007, the amount allowed nearly tripled to R7.3 billion during the same period, increasing to 14.6 per cent of all allowances in 2007 compared to 5.8 per cent in 2005.

The more significant allowances are shown per taxable income group in *tables A2.4.2 to A2.4.7*.



### **Individual taxpayers' fringe benefits**

*Table A2.5.1* provides a summary of fringe benefits. The number of taxpayers receiving fringe benefits was 1.2 million in 2005, growing to over 1.5 million in 2006. Total fringe benefits amounted to R7.8 billion in 2005, increasing to R11.7 billion in 2006.

Medical scheme contributions paid on behalf of employees remained the largest of the fringe benefits. In 2007, 56.5 per cent of taxpayers (over 870 000) who qualified for any form of fringe benefit received a medical fringe benefit. During 2007, the monetary value of this benefit nearly doubled to R5.5 billion (46.9 per cent of total fringe benefit payments).

The stricter rules pertaining to fringe benefits in respect of motor vehicles were also reflected by the decline in the number of taxpayers who benefited from the use of a company motor vehicle. As a percentage of the total number of taxpayers who received fringe benefits, the decline was from 9.4 per cent in 2005 to 6.3 per cent in 2007.

Other fringe benefits have been relatively stable or registered only slight declines in terms of the numbers of taxpayers as well as the amounts allowed. The exception is the payment of employees' debt which has increased both in number and amounts.

The more significant fringe benefits are shown by taxable income group in *tables A2.5.2 to A2.5.9*.

### **Individual taxpayers' deductions**

*Table A2.6.1* provides a summary of individual taxpayers' deductions.

Since 2005, the number of taxpayers who qualify for deductions in respect of all forms of provision for retirement has decreased from 58.2 per cent to 53.4 per cent in 2007 of the total amount allowed. The percentage allowed has remained fairly constant at around 36 per cent of the total amount allowed.

Both the number of taxpayers and the amounts allowed as deductions for medical expenses (excluding disabled) have increased from 26.8 per cent to 33.8 per cent and from 20.7 per cent to 26.8 per cent from 2005 to 2007 respectively. This is in contrast to the other significant tax deductions where the number of qualifying taxpayers and amounts deducted both decreased.

The more significant deductions are shown by taxable income group in *tables A2.6.2 to A2.6.15*.

# 3

## Corporate income tax

### ■ Introduction

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

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

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

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

Different sectors of the economy have different effective tax rates due to specific tax dispensations and deductions. Examples are the gold mining formula, farming deductions and valuation, insurance allowances and valuation. Small business corporations with a turnover of not more than R14 million can apply for a special tax dispensation in the form of a graduated income tax rate table.

This chapter gives an overview of:

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

### ■ Number of companies

There are over 2 million corporations (1.6 million close corporations, 400 000 private companies and 40 000 public companies) registered with CIPRO<sup>1</sup>. About 30 to 35 per cent of registered companies are dormant.

---

<sup>1</sup> The Companies and Intellectual Property Registration Office.

The number of companies registered for income tax purposes increased over the period from a little over 1 million in 2005 to 1.8 million in 2008. It must be noted that this table differs from the table in the *2008 Tax Statistics* in that it now excludes the coded cases where the status was in suspense, estate or address unknown.

At the time the data was extracted (31 March 2009), the number of companies assessed were 552 368 for 2005, 575 461 for 2006, 379 907 for 2007 and 189 873 for 2008.

**Table 3.1: Number of companies, 2005 – 2008**

Number	Registered <sup>1</sup>	Assessed
2005	1 054 969	552 368
2006	1 218 905	575 461
2007	1 584 002	379 907
2008	1 834 009	189 873

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

## ■ Provisional tax payments by tax year

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

**Table 3.2: Companies: Provisional tax payments by tax year paid, 2003/04 – 2008/09**

R million Tax year (down)	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
2001	313	71	30	32	4	1
2002	12 063	322	174	106	124	3
2003	32 379	5 673	281	96	115	30
2004	16 305	40 831	6 627	353	150	56
2005	61	23 847	51 176	7 463	338	167
2006	3	44	30 124	68 201	8 047	463
2007	28	9	29	42 201	82 849	9 140
2008	1	1	6	515	49 991	98 032
2009	–	12	–	–	159	56 614
<b>Total<sup>1</sup></b>	<b>61 151</b>	<b>70 810</b>	<b>88 447</b>	<b>118 968</b>	<b>141 777</b>	<b>164 505</b>
prior to y-1	313	394	485	587	731	720
y-1	12 063	5 673	6 627	7 463	8 047	9 140
y	32 379	40 831	51 176	68 201	82 849	98 032
y+1	16 305	23 847	30 124	42 201	49 991	56 614
post y+1	92	65	35	515	159	–
<b>Total</b>	<b>61 151</b>	<b>70 810</b>	<b>88 447</b>	<b>118 968</b>	<b>141 777</b>	<b>164 505</b>
prior to y-1	0.5%	0.6%	0.5%	0.5%	0.5%	0.4%
y-1	19.7%	8.0%	7.5%	6.3%	5.7%	5.6%
y	52.9%	57.7%	57.9%	57.3%	58.4%	59.6%
y+1	26.7%	33.7%	34.1%	35.5%	35.3%	34.4%
post y+1	0.2%	0.1%	0.0%	0.4%	0.1%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table A1.5.3.

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

*Tables A3.1.1<sup>2</sup> to A3.1.3* show a breakdown of the provisional tax payments by sector.

## ■ Taxable income and tax assessed by taxable income group

*Table A3.2.1* shows taxable income and tax assessed by taxable income group for all companies. The number of companies assessed shows a steady increase of 4.2 per cent between the 2005 and 2006 tax years and although the number is lower in 2007 (mainly because of lagged assessments), the nominal amount of revenue collected in that year is roughly the same as in 2005, meaning a substantial increase in taxable income per company.

*Table A3.2.2* shows that while around 57 per cent of the income tax assessed in 2006 is paid by large companies with taxable income exceeding R200 million, these companies represent only 0.1 per cent of the companies assessed for income tax purposes.

## ■ Taxable income and tax assessed by sector (industry)

*Table A3.3.1* shows the taxable income and tax assessed by sector for all companies.

The Financing, insurance, real estate and business services; the Wholesale trade; and the Retail trade sectors make up about 45 per cent of the total number of taxpayers and are responsible for about 35 to 40 per cent of the total amount of tax assessed (*table A3.3.2*).

There are, however, substantial differences between the number of companies in the various sectors and the tax assessed. While the mining and quarrying category constitutes around 0.2 per cent of the number of taxpayers, the tax assessed is around 5 per cent of the total. In contrast, the Agencies and other services sector constitutes about 15 per cent of taxpayers with an assessed tax of 2.5 per cent of the total in 2005.

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

*Tables A3.3.4 to A3.3.6* shows the companies reporting positive, negative and zero taxable income respectively. Sectors with an increasing number of companies reporting zero taxable income between 2005 and 2006 include Catering and accommodation, Construction, and Social and related community services.

## ■ Companies with assessed losses or profits

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

---

<sup>2</sup> Tables numbered in italics are included in Annexure A.

In 2005, 73.2 per cent of the companies had assessed losses; 35.7 per cent of these companies were in the Financing, insurance, real estate and business services sector and 11.4 per cent in the Retail sector.

## ■ Tax assessed by main sector

*Tables A3.5.1 to A3.8.4* shows for each of the tax years (from 2005 to 2008), the tax assessed and the number and percentage of companies assessed by main sector and taxable income group.

The statistics in the tables underline the information in the previous sections regarding the broad trends in company tax; the relatively large number of companies with negative or zero taxable income; the important taxpaying sectors, and the small percentage of companies in the taxable income group exceeding R10 million which contribute more than 80 per cent of company tax.

# 4

## Value-added tax

### ■ Introduction

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

This chapter gives an overview of:

- Number of registered VAT vendors
- Domestic VAT: Payments and refunds
- Turnover.

### ■ Number of registered VAT vendors

The number of vendors registered for VAT shows a steady increase of over the past few years. The decline in 2008/09 is due to additional registration requirements and a clean-up of the VAT register that was undertaken. For purposes of table 4.1 below, a vendor was regarded as active if a payment was either received or a refund was made to a vendor during the fiscal year.

**Table 4.1: Number of registered VAT vendors, 2003/04 – 2008/09**

Number	Registered <sup>1</sup>	Active vendors	Percentage of registered
2005/06	633 703	483 389	76.3%
2006/07	677 153	509 615	75.3%
2007/08	745 487	526 403	70.6%
2008/09	737 885	530 223	71.9%

1. As per register as at 31 March of each year.

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

### ■ Domestic VAT: Payments and refunds

*Table A4.1.1<sup>1</sup>* and *table A4.1.2* show the number of vendors, payments and refunds per sector. The largest number of VAT vendors in 2007/08 were in the Financing, insurance, real estate and business services sector (32.8 per cent), followed by the Agriculture, forestry and fishing (13 per cent) and the Retail trade (10.4 per cent) sectors.

---

<sup>1</sup> Tables numbered in italics are included in Annexure A.

Companies in the Mining and quarrying sector constitute 0.5 per cent of the number of vendors and 3.9 per cent of the total gross VAT payments for 2007/08, but are a negative contributor to net VAT (after refunds). The Financing, insurance, real estate and business services sector made the largest gross domestic VAT payments in 2007/08, totalling R53.6 billion (31.5 per cent).

### **By payment category**

The requirement for monthly VAT payments applies primarily to larger vendors with taxable supplies (turnover) in excess of R30 million per year. Close to 90 per cent of vendors submit returns on a bi-monthly basis (see *table A4.2.1*) with only about 4 per cent submitting their returns 6-monthly. With regard to monthly returns, most vendors are from the Financing, insurance, real estate and business services sector followed by the Retail trade sector. A similar pattern occurs regarding the vendors submitting bi-monthly returns.

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

### **By type of enterprise**

*Table A4.3.1* shows that corporations (companies and close corporations) constituted the bulk of VAT vendors in 2007/08 (66.5 per cent), followed by individuals – sole proprietors (23.6 per cent). Corporations accounted for 90.2 per cent of net domestic VAT collections in 2007/08.

## **■ Turnover**

In 2008/09, 54.8 per cent of VAT vendors had a turnover of R1 million or less and accounted for -3.4 per cent of net domestic VAT collections. Included in the 0-to-R100 000 category are vendors with no turnover (e.g. property developers) that contributed -R2.2 billion (69.6 per cent) to the net VAT of -R3.2 billion of this turnover group.

The top-6 per cent of VAT vendors had an annual turnover in excess of R20 million and accounted for 74.7 per cent of VAT payments and 80.6 per cent of VAT refunds. It should be noted that 1.4 per cent of vendors had an annual turnover greater than R100 million and this category accounted for 57.5 per cent of VAT payments and 69.8 per cent of VAT refunds (See *table A4.4.1*).

# 5

## Customs/import duties

### ■ Introduction

Customs/import duties are imposed on certain goods that are imported into South Africa. Import duties are imposed to protect local producers. In addition, excise duties are also imposed on selected imported goods. Excise duties are also imposed on similar goods that are produced in South Africa.

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

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

*Table A5.1.1*<sup>1</sup> and *A5.1.2* show the customs value of imports, customs VAT, customs/import duties and excise duties on imports by sector.

Machinery and mechanical appliances, electrical equipment is the category that accounts for the largest value of goods imported (21.2 per cent of total customs value in 2008/09), followed by Mineral products (18.9 per cent) and then Vehicles, aircraft, vessels and associated transport equipment (9.3 per cent).

Import/customs duty revenues (including specific excise duties on alcohol and tobacco products) are mostly derived from the following categories: Vehicles, aircraft, vessels and associated transport equipment (21.3 per cent in 2008/09); Textiles and textile articles (13.4 per cent); Machinery and mechanical appliances, electrical equipment (12.7 per cent) and Prepared foodstuffs, beverages, spirits and vinegar (11.4 per cent).

*Ad valorem* excise duty revenues (Duty 1-2B) are mostly derived from the Vehicles, aircraft, vessels and associated transport equipment category (55.7 per cent in 2008/09) and the Machinery and mechanical appliances, electrical equipment category (39 per cent).

---

<sup>1</sup> Tables numbered in italics are included in Annexure A.



This page has been left blank intentionally.

# A

## Tables

### ■ Chapter 1 Overview of revenue collections

Table A1.1.1	Provincial and local government tax revenue, 2003/04 – 2008/09 .....	32
Table A1.2.1	Net monthly and quarterly tax revenue collections, 2003/04 – 2008/09 .....	33
Table A1.3.1	Tax revenue by main revenue source, 2003/04 – 2008/09 .....	34
Table A1.4.1	Tax revenue by main category, 2003/04 – 2008/09 .....	35
Table A1.5.1	Taxes on income and profits, 2003/04 – 2008/09 .....	36
Table A1.5.2	Taxes on persons and individuals, 2003/04 – 2008/09 .....	37
Table A1.5.3	Taxes on companies, 2003/04 – 2008/09 .....	38
Table A1.6.1	Taxes on property, 2003/04 – 2008/09 .....	39
Table A1.7.1	Domestic taxes on goods and services, 2003/04 – 2008/09 .....	40
Table A1.7.2	Value-added tax (VAT), 2003/04 – 2008/09 .....	41

### ■ Chapter 2 Personal income tax

Table A2.1.1	Individual taxpayers: Taxable income and tax assessed by taxable income group, 2005 – 2008 .....	42
Table A2.1.2	Individual taxpayers: Taxable income and tax assessed by taxable income group, 2005 – 2008 [Percentage of total] .....	43
Table A2.1.3	Individual taxpayers: Taxable income and tax assessed by province, 2005 – 2008 .....	44
Table A2.1.4	Individual taxpayers: Taxable income and tax assessed by age group, 2005 – 2008 .....	45
Table A2.1.5	Individual taxpayers: Taxable income and tax assessed by gender, 2005 – 2008 .....	45
Table A2.2.1	Individual taxpayers: Tax assessed by source of income, 2005 – 2008 .....	46
Table A2.2.2	Individual taxpayers: Tax assessed by source of income, 2005 – 2008 [percentage of total] .....	47
Table A2.2.3	Individual taxpayers: Tax assessed by economic activity, 2005 – 2008 .....	48
Table A2.2.4	Individual taxpayers: Tax assessed by source of income as on IRP5 forms, 2005 – 2008 .....	49

Table A2.3.1	Individual taxpayers with business income: Taxable income and tax assessed by sector, 2005 – 2008 .....	50
Table A2.3.2	Individual taxpayers with business income: Taxable income and tax assessed by sector, 2005 – 2008 [percentage of total] .....	51
Table A2.4.1	Individual taxpayers: Allowances, 2005 – 2008 .....	52
Table A2.4.2	Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2005 – 2008.....	53
Table A2.4.3	Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2005 – 2008 [Percentage of total] .....	54
Table A2.4.4	Individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2005 – 2008.....	55
Table A2.4.5	Individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2005 – 2008 [Percentage of total] .....	56
Table A2.4.6	Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2005 – 2008 .....	57
Table A2.4.7	Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2005 – 2008 [Percentage of total] .....	58
Table A2.5.1	Individual taxpayers: Fringe benefits, 2005 – 2008 .....	59
Table A2.5.2	Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2005 – 2008.....	60
Table A2.5.3	Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2005 – 2008 [percentage of total].....	61
Table A2.5.4	Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2005 – 2008 .....	62
Table A2.5.5	Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2005 – 2008 [percentage of total].....	63
Table A2.5.6	Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2005 – 2008.....	64
Table A2.5.7	Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2005 – 2008 [percentage of total].....	65
Table A2.5.8	Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2005 – 2008.....	66
Table A2.5.9	Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2005 – 2008 [percentage of total].....	67
Table A2.6.1	Individual taxpayers: Deductions, 2005 – 2008 .....	68
Table A2.6.2	Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2005 – 2008.....	69
Table A2.6.3	Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2005 – 2008 [percentage of total].....	70
Table A2.6.4	Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2005 – 2008 .....	71

Table A2.6.5	Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2005 – 2008 [percentage of total] .....	72
Table A2.6.6	Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2005 – 2008.....	73
Table A2.6.7	Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2005 – 2008 [percentage of total] .....	74
Table A2.6.8	Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2005 – 2008.....	75
Table A2.6.9	Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2005 – 2008 [percentage of total].....	76
Table A2.6.10	Individual taxpayers: Deductions - Travel expenses (fixed cost – business cost claimed against travel allowance) (code 4014) by taxable income group, 2005 – 2008 .....	77
Table A2.6.11	Individual taxpayers: Deductions - Travel expenses (fixed cost – business cost claimed against travel allowance) (code 4014) by taxable income group, 2005 – 2008 [percentage of total].....	78
Table A2.6.12	Individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2005 – 2008 .....	79
Table A2.6.13	Individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2005 – 2008 [percentage of total] .....	80
Table A2.6.14	Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2005 – 2008 .....	81
Table A2.6.15	Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2005 – 2008 [percentage of total].....	82

### ■ Chapter 3 Corporate income tax

Table A3.1.1	Companies: Provisional tax payments by sector, 2003/04 – 2008/09.....	83
Table A3.1.2	Companies: Provisional tax payments by sector, 2003/04 – 2008/09 [percentage of total] .....	84
Table A3.1.3	Companies: Provisional tax payments by sector, 2003/04 – 2008/09 [percentage year-on-year].....	85
Table A3.2.1	Companies: Taxable income and tax assessed by taxable income group, 2005 – 2008 .....	86
Table A3.2.2	Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2005 – 2008 [percentage of total] .....	87
Table A3.3.1	Companies: Taxable income and tax assessed by sector (all companies), 2005 – 2008 .....	88
Table A3.3.2	Companies: Taxable income and tax assessed by sector (all companies), 2005 – 2008 [percentage of total] .....	89
Table A3.3.3	Companies: Taxable income and tax assessed by sector by economic activity, 2005 – 2008 .....	90

Table A3.3.4	Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2005 – 2008 .....	92
Table A3.3.5	Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2005 – 2008 .....	93
Table A3.3.6	Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2005 – 2008 .....	94
Table A3.4.1	Companies: Number with assessed losses and profits by sector, 2005 – 2008 .....	95
Table A3.4.2	Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of total] .....	96
Table A3.4.3	Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of sector total] .....	97
Table A3.5.1	Companies: Tax assessed by main industrial sector and taxable income group, 2005 .....	98
Table A3.5.2	Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2005 [percentage of total] .....	99
Table A3.5.3	Companies: Number by main industrial sector and taxable income group, 2005 .....	100
Table A3.5.4	Companies: Number by main industrial sector and taxable income group, 2005 [percentage of total] .....	101
Table A3.6.1	Companies: Tax assessed by main industrial sector and taxable income group, 2006 .....	102
Table A3.6.2	Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2006 [percentage of total] .....	103
Table A3.6.3	Companies: Number by main industrial sector and taxable income group, 2006 .....	104
Table A3.6.4	Companies: Number by main industrial sector and taxable income group, 2006 [percentage of total] .....	105
Table A3.7.1	Companies: Tax assessed by main industrial sector and taxable income group, 2007 .....	106
Table A3.7.2	Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2007 [percentage of total] .....	107
Table A3.7.3	Companies: Number by main industrial sector and taxable income group, 2007 .....	108
Table A3.7.4	Companies: Number by main industrial sector and taxable income group, 2007 [percentage of total] .....	109
Table A3.8.1	Companies: Tax assessed by main industrial sector and taxable income group, 2008 .....	110
Table A3.8.2	Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2008 [percentage of total] .....	111
Table A3.8.3	Companies: Number by main industrial sector and taxable income group, 2008 .....	112
Table A3.8.4	Companies: Number by main industrial sector and taxable income group, 2008 [percentage of total] .....	113

## ■ Chapter 4 Value-added tax

Table A4.1.1	Domestic VAT: Payments and refunds by sector, 2005/06 – 2008/09 .....	114
Table A4.1.2	Domestic VAT: Payments and refunds by sector, 2005/06 – 2008/09 [percentage of total] .....	115
Table A4.2.1	Domestic VAT: Payments and refunds by payment category, 2005/06 – 2008/09 .....	116
Table A4.2.2	Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2005/06 – 2008/09 .....	117
Table A4.2.3	Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2005/06 – 2008/09 .....	118
Table A4.2.4	Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2005/06 – 2008/09.....	119
Table A4.2.5	Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2005/06 – 2008/09 .....	120
Table A4.3.1	Domestic VAT: Payments and refunds by type of enterprise, 2005/06 – 2008/09 .....	121
Table A4.4.1	Domestic VAT: Vendors per annualised turnover (payments and refunds), 2008/09 .....	122

## ■ Chapter 5 Customs/import duties

Table A5.1.1	Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B, 2006/07 – 2008/09 .....	123
Table A5.1.2	Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B, 2006/07 – 2008/09 [percentage of total] .....	124

**Table A1.1.1: Provincial and local government tax revenue, 2003/04 – 2008/09**

R million	Provinces <sup>1</sup>				Local government <sup>2</sup>			
	Casino taxes	Horse racing taxes	Liquor licences	Motor vehicle licences	Total provincial tax revenue	Property rates	Regional service levies <sup>3</sup>	Total local government tax revenue
2003/04	650.8	103.4	14.4	2 538.0	<b>3 306.6</b>	13 980.2	4 983.3	<b>18 963.5</b>
2004/05	723.0	89.9	17.7	2 694.9	<b>3 525.5</b>	16 396.0	7 008.8	<b>23 404.7</b>
2005/06	916.4	92.3	23.2	3 305.2	<b>4 337.1</b>	17 401.0	7 603.9	<b>25 004.9</b>
2006/07	1 084.2	103.5	21.4	3 615.6	<b>4 824.7</b>	18 276.0	385.7	<b>18 661.8</b>
2007/08	1 265.4	120.8	24.1	3 988.0	<b>5 398.3</b>	21 256.9	95.2	<b>21 352.1</b>
2008/09	1 325.3	149.9	19.2	4 129.0	<b>5 623.4</b>	26 956.2	–	<b>26 956.2</b>

1. Provincial numbers taken from the Provincial Budgets and Expenditure Reviews. The 2008/09 numbers are pre-audited.

2. Local government numbers taken from the Local Government Budgets and Expenditure Review. The financial year of the municipalities starts on 1 July to 30 June of the following year. The 2008/09 numbers are budgeted.

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

Table A1.2.1: Net monthly and quarterly tax revenue collections, 2003/04 – 2008/09

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2003/04	17 734.6	19 102.0	32 939.3	22 800.0	23 530.1	27 037.1	24 508.1	21 467.3	32 830.3	23 880.5	23 265.2	33 348.0	302 442.6
2004/05	20 337.8	22 128.1	35 075.6	24 119.4	24 541.9	35 189.6	26 715.8	25 030.5	41 289.0	28 434.0	28 022.5	44 094.5	354 978.8
2005/06	23 432.1	26 259.4	42 170.5	29 229.6	28 477.9	42 516.6	30 651.6	30 742.7	46 759.6	33 079.6	31 573.5	52 302.7	417 195.7
2006/07	25 908.2	29 629.8	52 238.5	32 775.4	36 385.9	51 920.8	35 123.4	33 960.3	57 114.3	36 637.5	40 758.0	63 096.4	495 548.6
2007/08	31 225.6	33 481.4	61 663.7	36 127.8	40 841.4	59 283.3	41 921.5	39 679.1	69 716.8	42 341.2	46 451.7	70 081.0	572 814.6
2008/09	33 809.6	36 233.0	71 110.0	43 485.3	46 880.9	62 270.2	42 369.9	40 280.9	79 692.3	42 507.8	50 944.4	75 515.8	625 100.2
<b>Percentage of total</b>													
2003/04	5.9%	6.3%	10.9%	7.5%	7.8%	8.9%	8.1%	7.1%	10.9%	7.9%	7.7%	11.0%	100.0%
2004/05	5.7%	6.2%	9.9%	6.8%	6.9%	9.9%	7.5%	7.1%	11.6%	8.0%	7.9%	12.4%	100.0%
2005/06	5.6%	6.3%	10.1%	7.0%	6.8%	10.2%	7.3%	7.4%	11.2%	7.9%	7.6%	12.5%	100.0%
2006/07	5.2%	6.0%	10.5%	6.6%	7.3%	10.5%	7.1%	6.9%	11.5%	7.4%	8.2%	12.7%	100.0%
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0%
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0%
<b>Percentage of total</b>													
	<b>Quarter 1</b>			<b>Quarter 2</b>			<b>Quarter 3</b>			<b>Quarter 4</b>			
2003/04	23.1%	23.1%	23.1%	24.3%	24.3%	24.3%	26.1%	26.1%	26.1%	26.6%	26.6%	26.6%	100.0%
2004/05	21.8%	21.8%	21.8%	23.6%	23.6%	23.6%	26.2%	26.2%	26.2%	28.3%	28.3%	28.3%	100.0%
2005/06	22.0%	22.0%	22.0%	24.0%	24.0%	24.0%	25.9%	25.9%	25.9%	28.0%	28.0%	28.0%	100.0%
2006/07	21.7%	21.7%	21.7%	24.4%	24.4%	24.4%	25.5%	25.5%	25.5%	28.4%	28.4%	28.4%	100.0%
2007/08	22.1%	22.1%	22.1%	23.8%	23.8%	23.8%	26.4%	26.4%	26.4%	27.7%	27.7%	27.7%	100.0%
2008/09	22.6%	22.6%	22.6%	24.4%	24.4%	24.4%	26.0%	26.0%	26.0%	27.0%	27.0%	27.0%	100.0%



Table A1.3.1: Tax revenue by main revenue source, 2003/04 – 2008/09

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value Added Tax (VAT)	Fuel levy	Customs	Specific excise duties	Other <sup>1</sup>	Total tax revenue
2003/04	98 495.1	60 880.8	6 132.9	80 681.8	16 652.4	8 414.3	11 364.6	19 820.7	302 442.6
2004/05	110 981.9	70 781.9	7 487.1	98 157.9	19 190.4	13 286.5	13 066.7	22 026.6	354 978.8
2005/06	125 645.3	86 160.8	12 277.6	114 351.6	20 506.7	18 201.9	14 546.5	25 505.2	417 195.7
2006/07	140 578.3	118 998.6	15 291.4	134 462.6	21 844.6	24 002.2	16 369.4	24 001.5	495 548.6
2007/08	168 774.4	140 119.8	20 585.4	150 442.8	23 740.5	27 081.9	18 218.4	23 851.3	572 814.6
2008/09	195 115.0	165 378.3	20 017.6	154 343.1	24 883.8	22 852.4	20 184.5	22 325.4	625 100.2
<b>Percentage of total</b>									
2003/04	32.6%	20.1%	2.0%	26.7%	5.5%	2.8%	3.8%	6.6%	100.0%
2004/05	31.3%	19.9%	2.1%	27.7%	5.4%	3.7%	3.7%	6.2%	100.0%
2005/06	30.1%	20.7%	2.9%	27.4%	4.9%	4.4%	3.5%	6.1%	100.0%
2006/07	28.4%	24.0%	3.1%	27.1%	4.4%	4.8%	3.3%	4.8%	100.0%
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.7%	3.2%	4.2%	100.0%
2008/09	31.2%	26.5%	3.2%	24.7%	4.0%	3.7%	3.2%	3.6%	100.0%
<b>Nominal percentage increase from 2003/04 to 2008/09</b>									
Cumulative	98.1%	171.6%	226.4%	91.3%	49.4%	171.6%	77.6%	12.6%	106.7%
Per year	14.7%	22.1%	26.7%	13.9%	8.4%	22.1%	12.2%	2.4%	15.6%
<b>Percentage of GDP</b>									
2003/04	7.6%	4.7%	0.5%	6.2%	1.3%	0.6%	0.9%	1.5%	23.2%
2004/05	7.7%	4.9%	0.5%	6.8%	1.3%	0.9%	0.9%	1.5%	24.5%
2005/06	7.8%	5.3%	0.8%	7.1%	1.3%	1.1%	0.9%	1.6%	25.9%
2006/07	7.7%	6.5%	0.8%	7.3%	1.2%	1.3%	0.9%	1.3%	27.0%
2007/08	8.1%	6.7%	1.0%	7.2%	1.1%	1.3%	0.9%	1.1%	27.5%
2008/09	8.4%	7.1%	0.9%	6.7%	1.1%	1.0%	0.9%	1.0%	26.9%

**Table A1.4.1: Tax revenue by main category, 2003/04 – 2008/09**

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property <sup>1</sup>	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue <sup>2</sup>	Total tax revenue
2003/04	171 962.8	3 896.4	6 707.5	110 108.6	8 414.3	1 353.0	302 442.6
2004/05	195 219.1	4 443.3	9 012.6	131 980.6	13 286.5	1 036.7	354 978.8
2005/06	230 803.6	4 872.0	11 137.5	151 223.6	18 201.9	957.1	417 195.7
2006/07	279 990.5	5 597.4	10 332.3	174 671.4	24 002.2	954.8	495 548.6
2007/08	332 058.3	6 330.9	11 883.9	194 690.3	27 081.9	769.4	572 814.6
2008/09	383 482.7	7 327.5	9 477.1	201 416.1	22 852.4	544.4	625 100.2
<b>Percentage of total</b>							
2003/04	56.9%	1.3%	2.2%	36.4%	2.8%	0.4%	100.0%
2004/05	55.0%	1.3%	2.5%	37.2%	3.7%	0.3%	100.0%
2005/06	55.3%	1.2%	2.7%	36.2%	4.4%	0.2%	100.0%
2006/07	56.5%	1.1%	2.1%	35.2%	4.8%	0.2%	100.0%
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0%
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
<b>Percentage change year-on-year</b>							
2003/04	4.5%	16.2%	31.9%	13.2%	-12.5%	-32.5%	7.3%
2004/05	13.5%	14.0%	34.4%	19.9%	57.9%	-23.4%	17.4%
2005/06	18.2%	9.6%	23.6%	14.6%	37.0%	-7.7%	17.5%
2006/07	21.3%	14.9%	-7.2%	15.5%	31.9%	-0.2%	18.8%
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1%

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

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

Table A1.5.1: Taxes on income and profits, 2003/04 – 2008/09

R million	Taxes on income and profits							Total
	Persons and individuals	Companies	Secondary tax on companies	Tax on retirement funds	Interest on overdue income tax	Other <sup>1</sup>		
2003/04	98 495.1	60 880.8	6 132.9	4 897.7	1 556.3	–	171 962.8	
2004/05	110 981.9	70 781.9	7 487.1	4 406.1	1 562.2	–	195 219.1	
2005/06	125 645.3	86 160.8	12 277.6	4 783.1	1 936.7	–	230 803.6	
2006/07	140 578.3	118 998.6	15 291.4	3 190.5	1 931.1	0.7	279 990.5	
2007/08	168 774.4	140 119.8	20 585.4	285.4	2 280.5	12.8	332 058.3	
2008/09	195 115.0	165 378.3	20 017.6	143.3	2 777.0	51.6	383 482.7	
<b>Percentage of total</b>								
2002/03	57.3%	33.9%	3.8%	4.2%	0.7%		100.0%	
2003/04	57.3%	35.4%	3.6%	2.8%	0.9%		100.0%	
2004/05	56.8%	36.3%	3.8%	2.3%	0.8%		100.0%	
2005/06	54.4%	37.3%	5.3%	2.1%	0.8%		100.0%	
2006/07	50.2%	42.5%	5.5%	1.1%	0.7%		100.0%	
2007/08	50.8%	42.2%	6.2%	0.1%	0.7%		100.0%	
2008/09	50.9%	43.1%	5.2%	0.0%	0.7%		100.0%	
<b>Percentage year-on-year growth</b>								
2003/04	4.4%	9.2%	-3.0%	-29.9%	33.1%		4.5%	
2004/05	12.7%	16.3%	22.1%	-10.0%	0.4%		13.5%	
2005/06	13.2%	21.7%	64.0%	8.6%	24.0%		18.2%	
2006/07	11.9%	38.1%	24.5%	-33.3%	-0.3%		21.3%	
2007/08	20.1%	17.7%	34.6%	-91.1%	18.1%		18.6%	
2008/09	15.6%	18.0%	-2.8%	-49.8%	21.8%		15.5%	

1. Small business tax amnesty.

**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	98 495.1
2004/05	106 719.2	7 748.4	3 725.2	-7 210.9	110 981.9
2005/06	121 025.5	8 720.1	4 065.9	-8 166.1	125 645.3
2006/07	133 760.4	10 370.8	4 986.8	-8 539.7	140 578.3
2007/08	158 106.2	12 319.7	4 796.3	-6 447.8	168 774.4
2008/09	183 695.4	16 326.5	6 291.8	-11 198.8	195 115.0
<b>Percentage of total</b>					
2003/04	96.0%	7.2%	3.5%	-6.8%	100.0%
2004/05	96.2%	7.0%	3.4%	-6.5%	100.0%
2005/06	96.3%	6.9%	3.2%	-6.5%	100.0%
2006/07	95.2%	7.4%	3.5%	-6.1%	100.0%
2007/08	93.7%	7.3%	2.8%	-3.8%	100.0%
2008/09	94.1%	8.4%	3.2%	-5.7%	100.0%
<b>Percentage year-on-year growth</b>					
2003/04	4.7%	0.2%	6.5%	4.2%	4.4%
2004/05	12.8%	8.6%	6.6%	7.2%	12.7%
2005/06	13.4%	12.5%	9.1%	13.2%	13.2%
2006/07	10.5%	18.9%	22.7%	4.6%	11.9%
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1%
2008/09	16.2%	32.5%	31.2%	73.7%	15.6%

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		60 880.8
2004/05	70 571.8	4 007.4	145.4	-3 942.7		70 781.9
2005/06	87 949.6	4 487.9	123.7	-6 400.4		86 160.8
2006/07	118 205.1	7 084.2	513.5	-6 804.2		118 998.6
2007/08	139 281.0	7 595.9	203.8	-6 960.8		140 119.8
2008/09	163 295.1	9 831.1	386.0	-8 133.9		165 378.3
<b>Percentage of total</b>						
2003/04	99.7%	5.0%	0.2%	-4.8%		100.0%
2004/05	99.7%	5.7%	0.2%	-5.6%		100.0%
2005/06	102.1%	5.2%	0.1%	-7.4%		100.0%
2006/07	99.3%	6.0%	0.4%	-5.7%		100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%		100.0%
2008/09	98.7%	5.9%	0.2%	-4.9%		100.0%
<b>Percentage year-on-year growth</b>						
2003/04	7.2%	4.1%	-52.5%	-26.0%		9.2%
2004/05	16.3%	31.8%	46.1%	34.5%		16.3%
2005/06	24.6%	12.0%	-14.9%	62.3%		21.7%
2006/07	34.4%	57.9%	315.2%	6.3%		38.1%
2007/08	17.8%	7.2%	-60.3%	2.3%		17.7%
2008/09	17.2%	29.4%	89.4%	16.9%		18.0%

**Table A1.6.1: Taxes on property, 2003/04 – 2008/09**

R million	Taxes on property				Total
	Donations tax	Estate duty	Securities transfer tax <sup>1</sup>	Transfer duties	
2003/04	17.1	417.1	1 101.1	5 172.1	6 707.5
2004/05	25.2	506.9	1 365.9	7 114.6	9 012.6
2005/06	29.5	624.7	1 973.4	8 510.0	11 137.5
2006/07	47.0	747.4	2 763.9	6 774.0	10 332.3
2007/08	27.6	691.0	3 757.1	7 408.2	11 883.9
2008/09	125.0	756.7	3 664.5	4 930.9	9 477.1
<b>Percentage of total</b>					
2003/04	0.3%	6.2%	16.4%	77.1%	100.0%
2004/05	0.3%	5.6%	15.2%	78.9%	100.0%
2005/06	0.3%	5.6%	17.7%	76.4%	100.0%
2006/07	0.5%	7.2%	26.7%	65.6%	100.0%
2007/08	0.2%	5.8%	31.6%	62.3%	100.0%
2008/09	1.3%	8.0%	38.7%	52.0%	100.0%
<b>Percentage year-on-year growth</b>					
2003/04	-3.2%	-3.6%	-8.6%	50.8%	31.9%
2004/05	47.0%	21.5%	24.0%	37.6%	34.4%
2005/06	17.0%	23.2%	44.5%	19.6%	23.6%
2006/07	59.6%	19.7%	40.1%	-20.4%	-7.2%
2007/08	-41.4%	-7.5%	35.9%	9.4%	15.0%
2008/09	353.7%	9.5%	-2.5%	-33.4%	-20.3%

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

Table A1.7.1: Domestic taxes on goods and services, 2003/04 – 2008/09

R million	Domestic taxes on goods and services						Total
	Value added tax	Specific excise duties	Ad valorem excise duties	Levies on fuel	Air passenger departure tax	Other <sup>1</sup>	
2003/04	80 681.8	11 364.6	1 016.2	16 652.4	367.2	26.5	110 108.6
2004/05	98 157.9	13 066.7	1 015.2	19 190.4	412.2	138.3	131 980.6
2005/06	114 351.6	14 546.5	1 157.3	20 506.7	458.2	203.4	151 223.6
2006/07	134 462.6	16 369.4	1 282.7	21 844.6	484.8	227.2	174 671.4
2007/08	150 442.8	18 218.4	1 480.5	23 740.5	540.6	267.4	194 690.3
2008/09	154 343.1	20 184.5	1 169.5	24 883.8	549.4	285.7	201 416.1
<b>Percentage of total</b>							
2002/03	72.1%	10.7%	1.1%	15.8%	0.3%	0.0%	100.0%
2003/04	73.3%	10.3%	0.9%	15.1%	0.3%	0.0%	100.0%
2004/05	74.4%	9.9%	0.8%	14.5%	0.3%	0.1%	100.0%
2005/06	75.6%	9.6%	0.8%	13.6%	0.3%	0.1%	100.0%
2006/07	77.0%	9.4%	0.7%	12.5%	0.3%	0.1%	100.0%
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.1%	100.0%
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.1%	100.0%
<b>Percentage year-on-year growth</b>							
2003/04	15.0%	9.0%	-3.2%	8.6%	13.1%	-12.5%	13.2%
2004/05	21.7%	15.0%	-0.1%	15.2%	12.3%	421.0%	19.9%
2005/06	16.5%	11.3%	14.0%	6.9%	11.2%	47.1%	14.6%
2006/07	17.6%	12.5%	10.8%	6.5%	5.8%	11.7%	15.5%
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	17.7%	11.5%
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	6.9%	3.5%

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

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	133 352.7	-52 671.0	80 681.8
2004/05	110 166.8	43 465.7	153 632.5	-55 474.7	98 157.9
2005/06	125 756.3	50 261.1	176 017.4	-61 665.8	114 351.6
2006/07	144 884.0	66 917.0	211 801.0	-77 338.4	134 462.6
2007/08	171 618.8	77 929.2	249 548.0	-99 105.1	150 442.8
2008/09	187 171.1	92 009.9	279 181.0	-124 837.9	154 343.1
<b>Percentage of total</b>					
2003/04	72.3%	27.7%	100.0%	-39.5%	60.5%
2004/05	71.7%	28.3%	100.0%	-36.1%	63.9%
2005/06	71.4%	28.6%	100.0%	-35.0%	65.0%
2006/07	68.4%	31.6%	100.0%	-36.5%	63.5%
2007/08	68.8%	31.2%	100.0%	-39.7%	60.3%
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%
<b>Percentage year-on-year growth</b>					
2003/04	15.2%	-2.1%	9.8%	2.7%	15.0%
2004/05	14.3%	17.6%	15.2%	5.3%	21.7%
2005/06	14.2%	15.6%	14.6%	11.2%	16.5%
2006/07	15.2%	33.1%	20.3%	25.4%	17.6%
2007/08	18.5%	16.5%	17.8%	28.1%	11.9%
2008/09	9.1%	18.1%	11.9%	26.0%	2.6%



Table A2.1.1: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2005 – 2008

Taxable income group	2005			2006			2007			2008		
	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	82 679	-13 896	1	83 835	-13 689	1	75 310	-13 154	1	48 287	-9 938	-
B: = 0	248 258	-	16	237 159	-	5	165 738	-	7	64 644	-	28
C: 1 – 20 000	189 799	1 950	10	176 953	1 807	8	138 340	1 406	2	78 487	780	1
D: 20 001 – 30 000	135 839	3 487	14	113 971	2 905	11	80 327	2 030	3	43 176	1 089	1
E: 30 001 – 40 000	189 457	6 616	105	171 268	6 033	49	119 448	4 284	3	56 067	1 988	2
F: 40 001 – 50 000	176 150	7 944	364	164 839	7 421	272	127 241	5 734	105	78 272	3 515	30
G: 50 001 – 60 000	181 669	10 039	701	171 289	9 462	552	138 179	7 644	336	79 921	4 410	151
H: 60 001 – 70 000	237 554	15 491	1 372	207 869	13 545	1 058	175 373	11 428	718	90 363	5 889	308
I: 70 001 – 80 000	272 109	20 356	2 088	249 257	18 737	1 748	201 597	15 148	1 211	100 755	7 565	528
J: 80 001 – 90 000	260 592	22 214	2 665	237 387	20 141	2 164	222 419	18 888	1 744	116 100	9 886	832
K: 90 000 – 100 000	244 422	23 184	3 088	242 071	23 055	2 843	209 816	19 960	2 036	123 338	11 718	1 110
L: 100 001 – 110 000	208 673	21 898	3 160	216 990	22 727	3 063	220 408	23 109	2 607	133 415	14 033	1 454
M: 110 001 – 120 000	186 770	21 439	3 299	188 764	21 722	3 153	173 944	19 991	2 491	151 633	17 434	1 959
N: 120 001 – 130 000	143 266	17 890	2 947	180 877	22 571	3 463	172 313	21 556	2 908	125 989	15 734	1 933
O: 130 001 – 140 000	125 707	16 953	2 959	139 228	18 775	3 043	151 651	20 441	2 925	124 636	16 832	2 232
P: 140 001 – 150 000	99 247	14 377	2 629	118 495	17 167	2 943	124 680	18 065	2 717	118 913	17 228	2 424
Q: 150 001 – 200 000	319 614	55 087	11 329	356 550	61 421	11 786	384 809	66 175	11 205	376 130	64 647	10 234
R: 200 001 – 300 000	271 932	65 688	16 439	312 046	75 437	17 732	349 789	84 703	17 802	339 263	82 276	16 277
S: 300 001 – 400 000	106 821	36 669	10 610	126 927	43 640	12 069	147 625	50 774	12 783	150 712	51 840	12 374
T: 400 001 – 500 000	48 789	21 677	6 736	60 587	26 924	8 107	74 475	33 109	9 259	77 391	34 419	9 198
U: 500 001 – 750 000	45 166	27 041	8 899	57 136	34 197	11 024	71 691	42 916	13 128	76 086	45 623	13 516
V: 750 001 – 1 000 000	14 705	12 593	4 345	19 215	16 454	5 609	23 803	20 388	6 712	25 419	21 779	7 006
W: 1 000 001 – 2 000 000	13 598	18 155	6 562	18 278	24 413	8 748	23 127	30 952	10 842	23 860	31 849	10 962
X: 2 000 001 – 5 000 000	3 614	10 180	3 878	5 155	14 534	5 516	6 912	19 787	7 420	7 017	20 089	7 467
Y: 5 000 001 +	556	4 476	1 778	853	7 548	2 950	1 299	11 803	4 582	1 490	14 371	5 949
<b>Total</b>	<b>3 806 986</b>	<b>441 507</b>	<b>95 994</b>	<b>3 856 999</b>	<b>496 949</b>	<b>107 918</b>	<b>3 580 314</b>	<b>537 137</b>	<b>113 546</b>	<b>2 611 364</b>	<b>485 055</b>	<b>105 978</b>

Excludes SITE only taxpayers.

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			2007			2008		
	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
A: < 0	2.2%	-3.1%	0.0%	2.2%	-2.8%	0.0%	2.1%	-2.4%	0.0%	1.8%	-2.0%	0.0%
B: = 0	6.5%	0.0%	0.0%	6.1%	0.0%	0.0%	4.6%	0.0%	0.0%	2.5%	0.0%	0.0%
C: 1 – 20 000	5.0%	0.4%	0.0%	4.6%	0.4%	0.0%	3.9%	0.3%	0.0%	3.0%	0.2%	0.0%
D: 20 001 – 30 000	3.6%	0.8%	0.0%	3.0%	0.6%	0.0%	2.2%	0.4%	0.0%	1.7%	0.2%	0.0%
E: 30 001 – 40 000	5.0%	1.5%	0.1%	4.4%	1.2%	0.0%	3.3%	0.8%	0.0%	2.1%	0.4%	0.0%
F: 40 001 – 50 000	4.6%	1.8%	0.4%	4.3%	1.5%	0.3%	3.6%	1.1%	0.1%	3.0%	0.7%	0.0%
G: 50 001 – 60 000	4.8%	2.3%	0.7%	4.4%	1.9%	0.5%	3.9%	1.4%	0.3%	3.1%	0.9%	0.1%
H: 60 001 – 70 000	6.2%	3.5%	1.4%	5.4%	2.7%	1.0%	4.9%	2.1%	0.6%	3.5%	1.2%	0.3%
I: 70 001 – 80 000	7.1%	4.6%	2.2%	6.5%	3.8%	1.6%	5.6%	2.8%	1.1%	3.9%	1.6%	0.5%
J: 80 001 – 90 000	6.8%	5.0%	2.8%	6.2%	4.1%	2.0%	6.2%	3.5%	1.5%	4.4%	2.0%	0.8%
K: 90 000 – 100 000	6.4%	5.3%	3.2%	6.3%	4.6%	2.6%	5.9%	3.7%	1.8%	4.7%	2.4%	1.0%
L: 100 001 – 110 000	5.5%	5.0%	3.3%	5.6%	4.6%	2.8%	6.2%	4.3%	2.3%	5.1%	2.9%	1.4%
M: 110 001 – 120 000	4.9%	4.9%	3.4%	4.9%	4.4%	2.9%	4.9%	3.7%	2.2%	5.8%	3.6%	1.8%
N: 120 001 – 130 000	3.8%	4.1%	3.1%	4.7%	4.5%	3.2%	4.8%	4.0%	2.6%	4.8%	3.2%	1.8%
O: 130 001 – 140 000	3.3%	3.8%	3.1%	3.6%	3.8%	2.8%	4.2%	3.8%	2.6%	4.8%	3.5%	2.1%
P: 140 001 – 150 000	2.6%	3.3%	2.7%	3.1%	3.5%	2.7%	3.5%	3.4%	2.4%	4.6%	3.6%	2.3%
Q: 150 001 – 200 000	8.4%	12.5%	11.8%	9.2%	12.4%	10.9%	10.7%	12.3%	9.9%	14.4%	13.3%	9.7%
R: 200 001 – 300 000	7.1%	14.9%	17.1%	8.1%	15.2%	16.4%	9.8%	15.8%	15.7%	13.0%	17.0%	15.4%
S: 300 001 – 400 000	2.8%	8.3%	11.1%	3.3%	8.8%	11.2%	4.1%	9.5%	11.3%	5.8%	10.7%	11.7%
T: 400 001 – 500 000	1.3%	4.9%	7.0%	1.6%	5.4%	7.5%	2.1%	6.2%	8.2%	3.0%	7.1%	8.7%
U: 500 001 – 750 000	1.2%	6.1%	9.3%	1.5%	6.9%	10.2%	2.0%	8.0%	11.6%	2.9%	9.4%	12.8%
V: 750 001 – 1 000 000	0.4%	2.9%	4.5%	0.5%	3.3%	5.2%	0.7%	3.8%	5.9%	1.0%	4.5%	6.6%
W: 1 000 001 – 2 000 000	0.4%	4.1%	6.8%	0.5%	4.9%	8.1%	0.6%	5.8%	9.5%	0.9%	6.6%	10.3%
X: 2 000 001 – 5 000 000	0.1%	2.3%	4.0%	0.1%	2.9%	5.1%	0.2%	3.7%	6.5%	0.3%	4.1%	7.0%
Y: 5 000 001 +	0.0%	1.0%	1.9%	0.0%	1.5%	2.7%	0.0%	2.2%	4.0%	0.1%	3.0%	5.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.1.3: Individual taxpayers: Taxable income and tax assessed by province, 2005 – 2008

Province <sup>1</sup>	2005			2006			2007			2008		
	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	327 734	30 855	5 593	331 770	33 670	6 052	301 259	35 222	6 102	219 135	30 955	5 499
Free State	184 574	15 299	3 092	187 641	17 130	3 368	172 620	18 281	3 451	124 443	16 398	3 160
Gauteng	1 470 375	204 031	47 791	1 485 729	230 452	54 210	1 400 303	253 821	58 420	1 062 804	235 622	55 431
KwaZulu-Natal	598 249	63 610	12 866	608 349	71 871	14 540	544 196	75 062	14 722	363 247	61 238	12 289
Limpopo	140 504	12 966	2 412	141 663	14 634	2 696	131 861	15 384	2 647	87 731	13 235	2 378
Mpumalanga	209 555	22 986	4 834	212 571	25 756	5 308	195 284	27 654	5 537	142 568	25 213	5 228
North West	157 753	15 329	3 078	159 005	17 295	3 420	147 800	18 437	3 569	109 395	17 263	3 896
Northern Cape	58 401	4 800	990	59 821	5 619	1 139	56 999	5 957	1 137	40 957	5 424	1 060
Western Cape	659 841	71 630	15 339	670 450	80 522	17 185	629 992	87 319	17 962	461 084	79 707	17 036
<b>Total</b>	<b>3 806 986</b>	<b>441 507</b>	<b>95 994</b>	<b>3 856 999</b>	<b>496 949</b>	<b>107 918</b>	<b>3 580 314</b>	<b>537 137</b>	<b>113 546</b>	<b>2 611 364</b>	<b>485 055</b>	<b>105 978</b>
<b>Percentage of total</b>												
Eastern Cape	8.6%	7.0%	5.8%	8.6%	6.8%	5.6%	8.4%	6.6%	5.4%	8.4%	6.4%	5.2%
Free State	4.8%	3.5%	3.2%	4.9%	3.4%	3.1%	4.8%	3.4%	3.0%	4.8%	3.4%	3.0%
Gauteng	38.6%	46.2%	49.8%	38.5%	46.4%	50.2%	39.1%	47.3%	51.5%	40.7%	48.6%	52.3%
KwaZulu-Natal	15.7%	14.4%	13.4%	15.8%	14.5%	13.5%	15.2%	14.0%	13.0%	13.9%	12.6%	11.6%
Limpopo	3.7%	2.9%	2.5%	3.7%	2.9%	2.5%	3.7%	2.9%	2.3%	3.4%	2.7%	2.2%
Mpumalanga	5.5%	5.2%	5.0%	5.5%	5.2%	4.9%	5.5%	5.1%	4.9%	5.5%	5.2%	4.9%
North West	4.1%	3.5%	3.2%	4.1%	3.5%	3.2%	4.1%	3.4%	3.1%	4.2%	3.6%	3.7%
Northern Cape	1.5%	1.1%	1.0%	1.6%	1.1%	1.1%	1.6%	1.1%	1.0%	1.6%	1.1%	1.0%
Western Cape	17.3%	16.2%	16.0%	17.4%	16.2%	15.9%	17.6%	16.3%	15.8%	17.7%	16.4%	16.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Table A2.1.4: Individual taxpayers: Taxable income and tax assessed by age group, 2005 – 2008

Age group (years)	2005			2006			2007			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	19 385	680	85	19 083	834	124	16 904	907	128	12 170	831	125
18 - 24	120 729	7 494	994	121 312	8 376	1 109	120 009	9 207	1 132	77 538	7 670	1 041
25 - 34	889 692	98 218	19 051	872 211	106 133	20 498	811 030	111 756	20 691	573 469	97 966	18 937
35 - 44	1 128 305	145 646	32 072	1 136 369	163 034	35 921	1 049 484	173 838	37 317	754 238	154 114	34 233
45 - 54	860 828	113 828	26 821	890 223	130 608	30 607	828 765	142 622	32 466	616 600	130 456	30 643
55 - 64	492 607	55 941	13 506	511 525	65 189	15 745	474 398	73 725	17 461	357 783	68 992	16 497
65 and older	295 440	19 701	3 464	306 276	22 774	3 914	279 724	25 082	4 352	219 566	25 027	4 500
<b>Total</b>	<b>3 806 986</b>	<b>441 507</b>	<b>95 994</b>	<b>3 856 999</b>	<b>496 949</b>	<b>107 918</b>	<b>3 580 314</b>	<b>537 137</b>	<b>113 546</b>	<b>2 611 364</b>	<b>485 055</b>	<b>105 978</b>
<b>Percentage of total</b>												
Below 18	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
18 - 24	3.2%	1.7%	1.0%	3.1%	1.7%	1.0%	3.4%	1.7%	1.0%	3.0%	1.6%	1.0%
25 - 34	23.4%	22.2%	19.8%	22.6%	21.4%	19.0%	22.7%	20.8%	18.2%	22.0%	20.2%	17.9%
35 - 44	29.6%	33.0%	33.4%	29.5%	32.8%	33.3%	29.3%	32.4%	32.9%	28.9%	31.8%	32.3%
45 - 54	22.6%	25.8%	27.9%	23.1%	26.3%	28.4%	23.1%	26.6%	28.6%	23.6%	26.9%	28.9%
55 - 64	12.9%	12.7%	14.1%	13.3%	13.1%	14.6%	13.3%	13.7%	15.4%	13.7%	14.2%	15.6%
65 and older	7.8%	4.5%	3.6%	7.9%	4.6%	3.6%	7.8%	4.7%	3.8%	8.4%	5.2%	4.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.1.5: Individual taxpayers: Taxable income and tax assessed by gender, 2005 – 2008

Gender	2005			2006			2007			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	1 602 563	148 779	26 445	1 652 894	169 780	30 301	1 572 855	186 269	32 176	1 183 650	171 802	31 353
Male	2 204 423	292 729	69 549	2 204 105	327 169	77 617	2 007 459	350 868	81 371	1 427 714	313 253	74 624
<b>Total</b>	<b>3 806 986</b>	<b>441 507</b>	<b>95 994</b>	<b>3 856 999</b>	<b>496 949</b>	<b>107 918</b>	<b>3 580 314</b>	<b>537 137</b>	<b>113 546</b>	<b>2 611 364</b>	<b>485 055</b>	<b>105 978</b>
<b>Percentage of total</b>												
Female	42.1%	33.7%	27.5%	42.9%	34.2%	28.1%	43.9%	34.7%	28.3%	45.3%	35.4%	29.6%
Male	57.9%	66.3%	72.5%	57.1%	65.8%	71.9%	56.1%	65.3%	71.7%	54.7%	64.6%	70.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.2.1: Individual taxpayers: Tax assessed by source of income, 2005 – 2008

Source of income	2005		2006		2007		2008	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	434 941	8 829	513 273	12 842	429 879	13 256	278 072	11 834
Agriculture, forestry and fishing	74 984	1 661	76 968	2 058	76 194	2 313	45 712	1 948
Bricks, ceramic, glass, cement and similar products	8 269	257	7 187	258	8 861	384	6 102	343
Catering and accommodation	19 362	352	18 601	359	18 306	469	11 411	395
Chemicals and chemical, rubber and plastic products	22 745	859	20 625	841	27 396	1 338	20 804	1 247
Clothing and footwear	10 642	226	11 031	278	13 841	445	8 342	388
Coal and petroleum products	26 018	1 360	23 592	1 338	23 675	1 506	17 698	1 466
Construction	47 891	1 215	46 809	1 366	56 805	2 270	40 335	2 309
Educational services	336 280	5 642	310 563	5 734	333 120	6 156	242 895	5 325
Electricity, gas and water	50 787	2 059	45 747	1 661	48 971	1 861	35 684	1 748
Financing, insurance, real estate and business services	821 091	19 816	846 855	23 027	719 377	27 630	493 445	25 706
Food, drink and tobacco	43 714	1 554	38 904	1 527	42 412	1 778	28 924	1 596
Leather, leather goods and fur (excl. footwear and clothing)	1 478	48	1 463	42	1 659	55	1 107	46
Long term insurance	388 305	7 446	343 119	7 321	424 763	8 487	302 635	7 656
Machinery and related items	18 519	584	16 510	564	22 079	902	15 698	837
Medical, dental and other health and veterinary services	163 544	4 148	156 546	4 449	158 495	5 054	111 685	4 302
Metal	46 400	1 535	42 951	1 481	52 243	2 046	36 481	1 904
Mining and quarrying	93 288	4 236	83 269	4 207	95 386	5 547	68 661	5 325
Other manufacturing industries	101 105	2 895	111 419	3 498	103 988	3 608	71 533	3 350
Paper, printing and publishing	33 429	1 053	29 690	1 001	33 078	1 221	23 086	1 103
Personal and household services	41 665	1 701	36 415	1 831	23 685	339	14 877	305
Recreation and cultural services	21 232	577	17 440	504	17 784	587	12 903	531
Research and scientific institutes	12 625	428	11 208	418	13 006	543	9 926	535
Retail trade	213 826	4 138	164 918	2 499	227 596	2 760	221 320	3 752
Scientific, optical and similar equipment	2 957	121	2 891	121	4 096	218	3 164	214
Social and related community services	77 107	1 437	50 171	1 019	63 223	1 245	44 647	1 113
Specialised repair services	13 170	257	12 889	271	16 049	430	11 049	382
Textiles	6 958	162	6 020	149	7 203	217	4 445	182
Transport equipment	4 881	147	5 358	167	10 179	341	6 611	306
Transport, storage and communications	173 330	4 924	148 447	4 374	130 409	4 495	88 423	4 203
Vehicles, parts and accessories	55 635	1 754	48 712	1 695	57 867	2 239	39 522	1 949
Wholesale trade	18 715	558	18 109	600	22 765	1 018	16 551	955
Wood, wood products and furniture	8 196	183	8 034	198	10 022	301	6 328	266
Other <sup>1</sup>	413 897	15 362	581 265	21 868	285 902	12 489	271 288	12 454
<b>Total</b>	<b>3 806 986</b>	<b>95 994</b>	<b>3 856 999</b>	<b>107 918</b>	<b>3 580 314</b>	<b>113 546</b>	<b>2 611 364</b>	<b>105 978</b>

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

Table A2.2.2: Individual taxpayers: Tax assessed by source of income, 2005 – 2008 [percentage of total]

Source of income	2005		2006		2007		2008	
	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	11.4%	9.2%	13.3%	11.9%	12.0%	11.7%	10.6%	11.2%
Agriculture, forestry and fishing	2.0%	1.7%	2.0%	1.9%	2.1%	2.0%	1.8%	1.8%
Bricks, ceramic, glass, cement and similar products	0.2%	0.3%	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%
Catering and accommodation	0.5%	0.4%	0.5%	0.3%	0.5%	0.4%	0.4%	0.4%
Chemicals and chemical, rubber and plastic products	0.6%	0.9%	0.5%	0.8%	0.8%	1.2%	0.8%	1.2%
Clothing and footwear	0.3%	0.2%	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%
Coal and petroleum products	0.7%	1.4%	0.6%	1.2%	0.7%	1.3%	0.7%	1.4%
Construction	1.3%	1.3%	1.2%	1.3%	1.6%	2.0%	1.5%	2.2%
Educational services	8.8%	5.9%	8.1%	5.3%	9.3%	5.4%	9.3%	5.0%
Electricity, gas and water	1.3%	2.1%	1.2%	1.5%	1.4%	1.6%	1.4%	1.6%
Financing, insurance, real estate and business services	21.6%	20.6%	22.0%	21.3%	20.1%	24.3%	18.9%	24.3%
Food, drink and tobacco	1.1%	1.6%	1.0%	1.4%	1.2%	1.6%	1.1%	1.5%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	10.2%	7.8%	8.9%	6.8%	11.9%	7.5%	11.6%	7.2%
Machinery and related items	0.5%	0.6%	0.4%	0.5%	0.6%	0.8%	0.6%	0.8%
Medical, dental and other health and veterinary services	4.3%	4.3%	4.1%	4.1%	4.4%	4.5%	4.3%	4.1%
Metal	1.2%	1.6%	1.1%	1.4%	1.5%	1.8%	1.4%	1.8%
Mining and quarrying	2.5%	4.4%	2.2%	3.9%	2.7%	4.9%	2.6%	5.0%
Other manufacturing industries	2.7%	3.0%	2.9%	3.2%	2.9%	3.2%	2.7%	3.2%
Paper, printing and publishing	0.9%	1.1%	0.8%	0.9%	0.9%	1.1%	0.9%	1.0%
Personal and household services	1.1%	0.2%	0.9%	0.2%	0.7%	0.3%	0.6%	0.3%
Recreation and cultural services	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Research and scientific institutes	0.3%	0.4%	0.3%	0.4%	0.4%	0.5%	0.4%	0.5%
Retail trade	5.6%	4.3%	4.3%	2.3%	6.4%	2.4%	8.5%	3.5%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Social and related community services	2.0%	1.5%	1.3%	0.9%	1.8%	1.1%	1.7%	1.0%
Specialised repair services	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%
Textiles	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%
Transport equipment	0.1%	0.1%	0.1%	0.2%	0.3%	0.3%	0.3%	0.3%
Transport, storage and communications	4.6%	5.1%	3.8%	4.1%	3.6%	4.0%	3.4%	4.0%
Vehicles, parts and accessories	1.5%	1.8%	1.3%	1.6%	1.6%	2.0%	1.5%	1.8%
Wholesale trade	0.5%	0.6%	0.5%	0.6%	0.6%	0.9%	0.6%	0.9%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%	0.3%
Other	10.9%	16.0%	15.1%	20.3%	8.0%	11.0%	10.4%	11.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.2.3: Individual taxpayers: Tax assessed by economic activity, 2005 – 2008

Economic activity	2005		2006		2007		2008	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
<b>Primary sector</b>								
Agriculture, forestry and fishing	74 984	1 661	76 968	2 058	76 194	2 313	45 712	1 948
Mining and quarrying	93 288	4 236	83 269	4 207	95 386	5 547	68 661	5 325
<b>Secondary sector</b>								
Construction	47 891	1 215	46 809	1 366	56 805	2 270	40 335	2 309
Electricity, gas and water	50 787	2 059	45 747	1 661	48 971	1 861	35 684	1 748
Manufacturing	335 311	10 984	325 675	11 463	360 732	14 360	250 323	13 248
Bricks, ceramic, glass, cement and similar products	8 269	257	7 187	258	8 861	384	6 102	343
Chemicals and chemical, rubber and plastic products	22 745	859	20 625	841	27 396	1 338	20 804	1 247
Clothing and footwear	10 642	226	11 031	278	13 841	445	8 342	388
Coal and petroleum products	26 018	1 360	23 592	1 338	23 675	1 506	17 698	1 466
Food, drink and tobacco	43 714	1 554	38 904	1 527	42 412	1 778	28 924	1 596
Leather, leather goods and fur (excl. footwear and clothing)	1 478	48	1 463	42	1 659	55	1 107	46
Machinery and related items	18 519	584	16 510	564	22 079	902	15 688	837
Metal	46 400	1 535	42 951	1 481	52 243	2 046	36 481	1 904
Other manufacturing industries	101 105	2 895	111 419	3 498	103 988	3 608	71 533	3 350
Paper, printing and publishing	33 429	1 053	29 690	1 001	33 078	1 221	23 086	1 103
Scientific, optical and similar equipment	2 957	121	2 891	121	4 096	218	3 164	214
Textiles	6 958	162	6 020	149	7 203	217	4 445	182
Transport equipment	4 881	147	5 358	167	10 179	341	6 611	306
Wood, wood products and furniture	8 196	183	8 034	198	10 022	301	6 328	266
<b>Tertiary sector</b>								
<b>Community, social and personal services</b>								
Community, social and personal services	639 828	11 974	571 135	11 889	596 307	13 381	427 007	11 577
Educational services	336 280	5 642	310 563	5 734	333 120	6 156	242 895	5 325
Medical, dental and other health and veterinary services	163 544	4 148	156 546	4 449	158 495	5 054	111 685	4 302
Personal and household services	41 665	170	36 415	183	23 685	339	14 877	305
Recreation and cultural services	21 232	577	17 440	504	17 784	587	12 903	531
Social and related community services	77 107	1 437	50 171	1 019	63 223	1 245	44 647	1 113
<b>Financial intermediation, insurance, real-estate and business services</b>								
Financial intermediation, insurance, real-estate and business services	1 656 962	36 520	1 714 455	43 608	1 587 025	49 915	1 084 078	45 731
Agencies and other services	434 941	8 829	513 273	12 842	429 879	13 256	278 072	11 834
Financing, insurance, real estate and business services	821 091	19 816	846 855	23 027	719 377	27 630	493 445	25 706
Long term insurance	388 305	7 446	343 119	7 321	424 763	8 487	302 635	7 656
Research and scientific institutes	12 625	428	11 208	418	13 006	543	9 926	535
<b>Transport, storage and communications</b>								
Transport, storage and communications	173 330	4 924	148 447	4 374	130 409	4 495	88 423	4 203
<b>Wholesale and retail trade, catering and accommodation</b>								
Wholesale and retail trade, catering and accommodation	320 708	7 059	263 229	5 424	342 583	6 916	299 853	7 434
Catering and accommodation	19 362	352	18 601	359	18 306	469	11 411	395
Retail trade	213 826	4 138	164 918	2 499	227 596	2 760	221 320	3 752
Specialised repair services	13 170	257	12 889	271	16 049	430	11 049	382
Vehicles, parts and accessories	55 635	1 754	48 712	1 695	57 867	2 239	39 522	1 949
Wholesale trade	18 175	558	18 109	600	22 765	1 018	16 551	955
<b>Other<sup>2</sup></b>	413 897	15 362	581 265	21 868	285 902	12 489	271 288	12 454
<b>Total</b>	<b>3 806 986</b>	<b>95 994</b>	<b>3 856 999</b>	<b>107 918</b>	<b>3 580 314</b>	<b>113 546</b>	<b>2 611 364</b>	<b>105 978</b>

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

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

Table A2.2.4: Individual taxpayers: Tax assessed by source of income as on IRP5 forms, 2005 – 2008

Source of income	2005		2006		2007		2008	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	412 389	8 448	488 363	12 426	418 299	13 056	272 961	11 707
Agriculture, forestry and fishing	26 832	679	31 014	992	50 082	1 679	33 333	1 566
Bricks, ceramic, glass, cement and similar products	7 740	250	6 700	251	8 882	379	5 931	339
Catering and accommodation	12 632	290	11 584	293	14 315	430	8 944	372
Chemicals and chemical, rubber and plastic products	22 304	852	20 200	832	27 169	1 334	20 604	1 242
Clothing and footwear	9 456	217	9 837	265	13 196	437	7 929	384
Coal and petroleum products	25 905	1 359	23 512	1 336	23 631	1 506	17 652	1 466
Construction	36 113	1 064	34 704	1 183	50 302	2 171	35 945	2 236
Educational services	332 425	5 597	306 634	5 683	331 142	6 137	241 364	5 310
Electricity, gas and water	49 968	2 050	45 074	1 653	48 626	1 855	35 497	1 745
Financing, insurance, real estate and business services	773 268	18 116	797 767	21 084	694 689	26 668	477 233	25 029
Food, drink and tobacco	42 118	1 539	37 392	1 506	41 552	1 765	28 279	1 587
Leather, leather goods and fur (excl. footwear and clothing)	1 378	47	1 368	41	1 613	54	1 059	45
Long term insurance	388 269	7 441	343 099	7 321	424 754	8 487	302 630	7 656
Machinery and related items	17 137	560	15 267	539	21 374	888	15 164	824
Medical, dental and other health and veterinary services	148 591	3 285	141 579	3 378	151 276	4 522	107 151	3 961
Metal	44 932	1 510	41 627	1 460	51 536	2 031	35 952	1 893
Mining and quarrying	93 046	4 189	83 038	4 188	95 299	5 541	68 576	5 323
Other manufacturing industries	99 321	2 853	109 658	3 467	103 041	3 593	70 942	3 337
Paper, printing and publishing	32 200	1 030	28 601	982	32 483	1 211	22 660	1 095
Personal and household services	33 847	127	28 331	139	19 017	316	11 724	289
Recreation and cultural services	17 573	479	13 800	422	15 791	555	11 547	504
Research and scientific institutes	12 403	419	10 992	411	12 877	538	9 782	531
Retail trade	178 393	3 782	128 425	2 083	206 663	2 514	209 358	3 600
Scientific, optical and similar equipment	2 843	118	2 791	119	4 034	216	3 116	212
Social and related community services	77 093	1 437	50 156	1 019	63 218	1 245	44 645	1 113
Specialised repair services	9 255	227	9 008	238	13 962	412	9 705	369
Textiles	6 537	158	5 636	144	6 969	214	4 300	181
Transport equipment	4 761	145	5 215	166	10 057	340	6 370	305
Transport, storage and communications	152 722	4 740	121 640	4 191	118 569	4 412	83 267	4 113
Vehicles, parts and accessories	53 431	1 722	46 576	1 663	56 713	2 222	38 643	1 940
Wholesale trade	16 454	515	15 810	553	21 453	986	15 305	920
Wood, wood products and furniture	7 026	173	6 902	186	9 409	296	5 853	257
Other <sup>1</sup>	253 748	12 949	262 027	15 341	154 767	9 278	95 218	7 765
<b>Total</b>	<b>3 402 110</b>	<b>88 366</b>	<b>3 284 327</b>	<b>95 553</b>	<b>3 316 460</b>	<b>107 288</b>	<b>2 358 639</b>	<b>99 220</b>

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



Table A2.3.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2005 – 2008

Sector	2005				2006				2007				2008			
	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	22 552	1 408	381		24 910	1 742	416		11 580	827	200		5 111	530	126	
Agriculture, forestry and fishing <sup>1</sup>	48 152	-3 528	982		45 954	-2 767	1 086		28 112	-2 145	633		12 379	-546	382	
Bricks, ceramic, glass, cement and similar products	529	25	6		487	27	7		279	20	5		171	12	4	
Catering and accommodation	6 730	212	62		7 017	240	66		3 991	132	39		2 467	74	23	
Chemicals and chemical, rubber and plastic products	441	30	7		425	37	9		227	17	4		200	20	5	
Clothing and footwear	1 186	53	9		1 194	63	13		645	38	8		413	25	4	
Coal and petroleum products	113	6	2		80	6	2		44	3	-		46	3	1	
Construction	11 778	592	151		12 105	747	183		6 503	411	99		4 390	295	73	
Educational services	3 855	241	45		3 929	273	51		1 978	119	19		1 531	98	15	
Electricity, gas and water	819	35	9		673	39	7		345	26	6		187	11	3	
Financing, insurance, real estate and business services	47 823	5 790	1 701		49 088	6 787	1 943		24 688	3 446	962		16 212	2 584	677	
Food, drink and tobacco	1 596	65	15		1 512	86	21		880	48	13		645	35	9	
Leather, leather goods and fur (excl. footwear and clothing)	100	2	1		95	4	1		46	4	1		48	2	1	
Long term insurance	36	13	5		20	2	-		9	-	-		5	-	-	
Machinery and related items	1 382	96	24		1 243	97	25		705	57	15		534	45	13	
Medical, dental and other health and veterinary services	14 953	2 944	863		14 967	3 602	1 071		7 219	1 842	531		4 534	1 213	341	
Metal	1 468	84	25		1 324	90	21		707	60	15		529	48	12	
Mining and quarrying	242	86	47		231	25	19		87	17	6		85	-2	2	
Other manufacturing industries	1 784	154	43		1 761	98	32		947	60	15		591	55	13	
Paper, printing and publishing	1 229	97	23		1 089	86	20		595	49	11		426	37	8	
Personal and household services	7 818	289	43		8 084	323	44		4 688	189	23		3 153	145	16	
Recreation and cultural services	3 659	324	98		3 640	303	82		1 983	101	32		1 356	124	27	
Research and scientific institutes	222	31	8		216	30	7		129	18	4		144	17	4	
Retail trade	35 433	1 605	356		36 493	1 967	416		20 933	1 192	246		11 962	729	152	
Scientific, optical and similar equipment	114	13	3		100	10	2		62	6	1		48	6	2	
Social and related community services	14	1	-		15	1	-		5	-	-		2	-	-	
Specialised repair services	3 915	168	31		3 881	184	33		2 087	86	18		1 344	72	13	
Textiles	421	17	4		384	18	4		234	13	3		145	6	1	
Transport equipment	120	3	1		143	3	2		122	-2	1		241	6	1	
Transport, storage and communications	20 608	729	184		26 807	884	183		11 840	437	83		5 156	330	90	
Vehicles, parts and accessories	2 204	133	31		2 136	142	32		1 154	67	17		879	48	10	
Wholesale trade	2 261	171	43		2 299	183	47		1 312	116	32		1 246	131	35	
Wood, wood products and furniture	1 170	45	10		1 132	56	11		613	25	5		475	37	9	
<b>Total</b>	<b>244 727</b>	<b>11 932</b>	<b>5 215</b>		<b>253 434</b>	<b>15 388</b>	<b>5 838</b>		<b>132 719</b>	<b>7 278</b>	<b>3 047</b>		<b>76 655</b>	<b>6 191</b>	<b>2 070</b>	
Total <= 0 taxable income	56 255	-10 005	2		52 980	-9 469	-		32 155	-6 401	1		15 365	-3 163	-	
Total > 0 taxable income	188 472	21 937	5 212		200 454	24 858	5 838		100 564	13 679	3 046		61 290	9 355	2 070	
<b>Total</b>	<b>244 727</b>	<b>11 932</b>	<b>5 215</b>		<b>253 434</b>	<b>15 388</b>	<b>5 838</b>		<b>132 719</b>	<b>7 278</b>	<b>3 047</b>		<b>76 655</b>	<b>6 191</b>	<b>2 070</b>	
<b>Percentage</b>																
Total <= 0 taxable income	23.0%				20.9%				24.2%				20.0%			
Total > 0 taxable income	77.0%				79.1%				75.8%				80.0%			
<b>Total</b>	<b>100.0%</b>				<b>100.0%</b>				<b>100.0%</b>				<b>100.0%</b>			

1. Includes assessed losses of farmers.

Table A2.3.2: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2005 – 2008 [percentage of total]

Sector	2005				2006				2007				2008			
	Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed	
Agencies and other services	9.2%	11.8%	7.3%		9.8%	11.3%	7.1%		8.7%	11.4%	6.6%		6.7%	8.6%	6.1%	
Agriculture, forestry and fishing	19.7%	-29.6%	18.8%		18.1%	-18.0%	18.3%		19.7%	-29.5%	20.8%		16.1%	-8.8%	18.5%	
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.1%		0.2%	0.1%	0.1%		0.2%	0.3%	0.2%		0.2%	0.2%	0.2%	
Catering and accommodation	2.8%	1.8%	1.2%		2.8%	1.6%	1.1%		3.0%	1.8%	1.3%		3.2%	1.2%	1.1%	
Chemicals and chemical, rubber and plastic products	0.2%	0.3%	0.1%		0.2%	0.2%	0.2%		0.2%	0.2%	0.1%		0.3%	0.3%	0.3%	
Clothing and footwear	0.5%	0.4%	0.2%		0.5%	0.4%	0.2%		0.5%	0.5%	0.3%		0.5%	0.4%	0.2%	
Coal and petroleum products	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.1%	0.1%	0.0%	
Construction	4.8%	5.0%	2.9%		4.8%	4.9%	3.1%		4.9%	5.6%	3.3%		5.7%	4.8%	3.5%	
Educational services	1.6%	2.0%	0.9%		1.6%	1.8%	0.9%		1.5%	1.6%	0.6%		2.0%	1.6%	0.7%	
Electricity, gas and water	0.3%	0.3%	0.2%		0.3%	0.3%	0.1%		0.3%	0.4%	0.2%		0.2%	0.2%	0.1%	
Financing, insurance, real estate and business services	19.5%	48.5%	32.6%		19.4%	44.1%	33.3%		18.6%	47.3%	31.6%		21.1%	41.7%	32.7%	
Food, drink and tobacco	0.7%	0.5%	0.3%		0.6%	0.6%	0.4%		0.6%	0.7%	0.4%		0.8%	0.6%	0.4%	
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.1%	0.0%		0.1%	0.0%	0.0%	
Long term insurance	0.0%	0.1%	0.1%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Machinery and related items	0.6%	0.8%	0.5%		0.5%	0.6%	0.4%		0.5%	0.8%	0.5%		0.7%	0.6%	0.6%	
Medical, dental and other health and veterinary services	6.1%	24.7%	16.5%		5.9%	23.4%	18.3%		5.4%	25.3%	17.4%		5.9%	19.6%	16.5%	
Metal	0.6%	0.7%	0.5%		0.5%	0.6%	0.4%		0.5%	0.8%	0.5%		0.7%	0.8%	0.6%	
Mining and quarrying	0.1%	0.7%	0.9%		0.1%	0.2%	0.3%		0.1%	0.2%	0.2%		0.1%	-0.0%	0.1%	
Other manufacturing industries	0.7%	1.3%	0.8%		0.7%	0.6%	0.5%		0.7%	0.8%	0.5%		0.8%	0.9%	0.6%	
Paper, printing and publishing	0.5%	0.8%	0.4%		0.4%	0.6%	0.3%		0.4%	0.7%	0.3%		0.6%	0.6%	0.4%	
Personal and household services	3.2%	2.4%	0.8%		3.2%	2.1%	0.8%		3.5%	2.6%	0.8%		4.1%	2.3%	0.8%	
Recreation and cultural services	1.5%	2.7%	1.9%		1.4%	2.0%	1.4%		1.5%	1.4%	1.1%		1.8%	2.0%	1.3%	
Research and scientific institutes	0.1%	0.3%	0.2%		0.1%	0.2%	0.1%		0.1%	0.2%	0.1%		0.2%	0.3%	0.2%	
Retail trade	14.5%	13.5%	6.8%		14.4%	12.8%	7.1%		15.8%	16.4%	8.1%		15.6%	11.8%	7.3%	
Scientific, optical and similar equipment	0.0%	0.1%	0.1%		0.0%	0.1%	0.0%		0.0%	0.1%	0.0%		0.1%	0.1%	0.1%	
Social and related community services	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Specialised repair services	1.6%	1.4%	0.6%		1.5%	1.2%	0.6%		1.6%	1.2%	0.6%		1.8%	1.2%	0.6%	
Textiles	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%		0.2%	0.2%	0.1%		0.2%	0.1%	0.1%	
Transport equipment	0.0%	0.0%	0.0%		0.1%	0.0%	0.0%		0.1%	-0.0%	0.0%		0.3%	0.1%	0.1%	
Transport, storage and communications	8.4%	6.1%	3.5%		10.6%	5.7%	3.1%		8.9%	6.0%	2.7%		6.7%	5.3%	4.4%	
Vehicles, parts and accessories	0.9%	1.1%	0.6%		0.8%	0.9%	0.5%		0.9%	0.9%	0.6%		1.1%	0.8%	0.5%	
Wholesale trade	0.9%	1.4%	0.8%		0.9%	1.2%	0.8%		1.0%	1.6%	1.0%		1.6%	2.1%	1.7%	
Wood, wood products and furniture	0.5%	0.4%	0.2%		0.4%	0.4%	0.2%		0.5%	0.3%	0.2%		0.6%	0.6%	0.4%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table A2.4.1: Individual taxpayers: Allowances, 2005 – 2008

Allowance <sup>1</sup>	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travelling allowance	611 610	28 210	599 516	28 342	556 710	27 570	449 366	23 672
3702 Reimbursable travel allowance - taxable	97 267	1 476	110 066	1 290	107 417	1 498	98 560	1 448
3704 Subsistence allowance - taxable	42 627	252	42 423	204	38 084	187	32 175	153
3706 Entertainment allowance	6 706	22	4 569	17	3 039	13	1 473	6
3707 Share options exercised	21 307	2 520	27 175	4 574	39 601	7 322	45 836	7 615
3708 Public office allowance	6 255	233	5 700	216	5 453	205	2 693	139
3710 Tool allowance	5 265	10	5 554	11	5 229	15	3 605	9
3711 Computer allowance	20 549	92	14 728	69	13 567	72	10 843	57
3712 Telephone/Cell phone allowance	103 490	375	100 200	394	105 559	442	91 477	404
3713 Other allowances - taxable	970 317	10 131	1 108 364	11 293	1 120 361	12 781	898 066	12 770
<b>Total</b>	<b>1 885 393</b>	<b>43 322</b>	<b>2 018 295</b>	<b>46 410</b>	<b>1 995 020</b>	<b>50 105</b>	<b>1 634 094</b>	<b>46 273</b>
<b>Percentage of total</b>								
3701 Travelling allowance	32.4%	65.1%	29.7%	61.1%	27.9%	55.0%	27.5%	51.2%
3702 Reimbursable travel allowance - taxable	5.2%	3.4%	5.5%	2.8%	5.4%	3.0%	6.0%	3.1%
3704 Subsistence allowance (Local travel) - taxable	2.3%	0.6%	2.1%	0.4%	1.9%	0.4%	2.0%	0.3%
3706 Entertainment allowance	0.4%	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
3707 Share options exercised	1.1%	5.8%	1.3%	9.9%	2.0%	14.6%	2.8%	16.5%
3708 Public office allowance	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%	0.3%
3710 Tool allowance	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
3711 Computer allowance	1.1%	0.2%	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%
3712 Telephone/Cell phone allowance	5.5%	0.9%	5.0%	0.8%	5.3%	0.9%	5.6%	0.9%
3713 Other allowances - taxable	51.5%	23.4%	54.9%	24.3%	56.2%	25.5%	55.0%	27.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.4.2: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2005 – 2008**

Taxable income group	2005			2006			2007			2008		
	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	1 713	61		1 501	50		1 326	46		993	40	
B: = 0	34	1		18	–		14	–		5	–	
C: 1 – 20 000	5 361	50		4 118	36		2 979	29		1 445	18	
D: 20 001 – 30 000	5 936	85		3 814	50		2 498	34		1 249	17	
E: 30 001 – 40 000	9 806	164		7 108	118		4 388	74		1 997	36	
F: 40 001 – 50 000	12 597	222		8 916	152		5 975	109		3 263	61	
G: 50 001 – 60 000	16 321	306		11 451	210		7 732	147		3 912	79	
H: 60 001 – 70 000	19 109	379		13 921	273		9 760	196		5 276	111	
I: 70 001 – 80 000	21 598	461		16 460	347		11 596	248		6 266	139	
J: 80 001 – 90 000	22 346	514		17 623	399		13 024	301		7 271	175	
K: 90 000 – 100 000	22 564	559		18 225	441		14 383	356		8 196	209	
L: 100 001 – 110 000	22 552	593		19 094	492		15 139	394		9 128	246	
M: 110 001 – 120 000	22 861	649		19 456	531		15 811	435		10 286	289	
N: 120 001 – 130 000	22 380	681		19 898	579		16 076	461		10 753	320	
O: 130 001 – 140 000	21 928	717		19 866	608		16 333	498		11 164	345	
P: 140 001 – 150 000	21 462	738		19 960	650		16 581	530		11 432	373	
Q: 150 001 – 200 000	96 850	3 872		92 403	3 466		79 152	2 916		59 194	2 165	
R: 200 001 – 300 000	122 454	6 464		132 666	6 505		127 924	6 059		105 771	4 919	
S: 300 001 – 400 000	64 490	4 484		73 732	4 828		76 836	4 781		69 919	4 192	
T: 400 001 – 500 000	31 002	2 484		37 679	2 838		43 748	3 157		43 405	3 076	
U: 500 001 – 750 000	28 723	2 603		35 676	3 033		43 227	3 510		44 931	3 563	
V: 750 001 – 1 000 000	9 161	919		11 625	1 115		14 092	1 314		14 996	1 336	
W: 1 000 001 – 2 000 000	8 061	883		10 846	1 152		13 333	1 362		13 702	1 375	
X: 2 000 001 – 5 000 000	2 010	272		2 981	393		4 043	501		3 958	461	
Y: 5 000 001 +	291	49		479	77		740	112		854	126	
<b>Total</b>	<b>611 610</b>	<b>28 210</b>		<b>599 516</b>	<b>28 342</b>		<b>556 710</b>	<b>27 570</b>		<b>449 366</b>	<b>23 672</b>	

**Table A2.4.3: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2005 – 2008**  
 [Percentage of total]

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
<b>Percentage of total</b>								
A: < 0	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.9%	0.2%	0.7%	0.1%	0.5%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	1.0%	0.3%	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	1.6%	0.6%	1.2%	0.4%	0.8%	0.3%	0.4%	0.2%
F: 40 001 – 50 000	2.1%	0.8%	1.5%	0.5%	1.1%	0.4%	0.7%	0.3%
G: 50 001 – 60 000	2.7%	1.1%	1.9%	0.7%	1.4%	0.5%	0.9%	0.3%
H: 60 001 – 70 000	3.1%	1.3%	2.3%	1.0%	1.8%	0.7%	1.2%	0.5%
I: 70 001 – 80 000	3.5%	1.6%	2.7%	1.2%	2.1%	0.9%	1.4%	0.6%
J: 80 001 – 90 000	3.7%	1.8%	2.9%	1.4%	2.3%	1.1%	1.6%	0.7%
K: 90 000 – 100 000	3.7%	2.0%	3.0%	1.6%	2.6%	1.3%	1.8%	0.9%
L: 100 001 – 110 000	3.7%	2.1%	3.2%	1.7%	2.7%	1.4%	2.0%	1.0%
M: 110 001 – 120 000	3.7%	2.3%	3.2%	1.9%	2.8%	1.6%	2.3%	1.2%
N: 120 001 – 130 000	3.7%	2.4%	3.3%	2.0%	2.9%	1.7%	2.4%	1.4%
O: 130 001 – 140 000	3.6%	2.5%	3.3%	2.1%	2.9%	1.8%	2.5%	1.5%
P: 140 001 – 150 000	3.5%	2.6%	3.3%	2.3%	3.0%	1.9%	2.5%	1.6%
Q: 150 001 – 200 000	15.8%	13.7%	15.4%	12.2%	14.2%	10.6%	13.2%	9.1%
R: 200 001 – 300 000	20.0%	22.9%	22.1%	23.0%	23.0%	22.0%	23.5%	20.8%
S: 300 001 – 400 000	10.5%	15.9%	12.3%	17.0%	13.8%	17.3%	15.6%	17.7%
T: 400 001 – 500 000	5.1%	8.8%	6.3%	10.0%	7.9%	11.5%	9.7%	13.0%
U: 500 001 – 750 000	4.7%	9.2%	6.0%	10.7%	7.8%	12.7%	10.0%	15.0%
V: 750 001 – 1 000 000	1.5%	3.3%	1.9%	3.9%	2.5%	4.8%	3.3%	5.6%
W: 1 000 001 – 2 000 000	1.3%	3.1%	1.8%	4.1%	2.4%	4.9%	3.0%	5.8%
X: 2 000 001 – 5 000 000	0.3%	1.0%	0.5%	1.4%	0.7%	1.8%	0.9%	1.9%
Y: 5 000 001 +	0.0%	0.2%	0.1%	0.3%	0.1%	0.4%	0.2%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.4.4: Individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	30	10	28	3	24	—	49	5
B: = 0	3	—	1	—	2	—	1	—
C: 1 – 20 000	52	1	63	—	46	1	31	1
D: 20 001 – 30 000	66	1	58	1	33	—	28	—
E: 30 001 – 40 000	192	1	150	1	47	—	37	1
F: 40 001 – 50 000	387	2	362	1	100	1	57	—
G: 50 001 – 60 000	544	2	665	2	183	1	119	1
H: 60 001 – 70 000	695	2	880	3	295	2	190	1
I: 70 001 – 80 000	667	3	1 101	4	412	2	319	2
J: 80 001 – 90 000	653	3	1 200	5	567	3	567	4
K: 90 000 – 100 000	682	4	1 051	4	924	4	852	7
L: 100 001 – 110 000	631	5	901	5	1 412	5	1 148	9
M: 110 001 – 120 000	610	5	759	6	1 995	7	1 540	12
N: 120 001 – 130 000	560	5	709	7	2 211	7	2 121	16
O: 130 001 – 140 000	469	5	598	5	2 242	7	2 372	17
P: 140 001 – 150 000	445	6	620	7	1 857	7	2 074	16
Q: 150 001 – 200 000	1 845	26	2 474	35	6 468	35	7 763	73
R: 200 001 – 300 000	2 546	58	2 872	73	5 756	77	8 355	122
S: 300 001 – 400 000	1 926	70	1 930	84	2 467	82	3 272	90
T: 400 001 – 500 000	1 617	86	1 688	102	1 667	95	2 739	139
U: 500 001 – 750 000	2 598	232	3 111	305	3 073	300	3 960	324
V: 750 001 – 1 000 000	1 334	206	1 708	304	2 090	365	2 234	361
W: 1 000 001 – 2 000 000	1 768	543	2 709	995	3 447	1 389	3 623	1 357
X: 2 000 001 – 5 000 000	778	632	1 185	1 172	1 737	2 132	1 806	2 089
Y: 5 000 001 +	209	613	352	1 451	546	2 797	579	2 966
<b>Total</b>	<b>21 307</b>	<b>2 520</b>	<b>27 175</b>	<b>4 574</b>	<b>39 601</b>	<b>7 322</b>	<b>45 636</b>	<b>7 615</b>

**Table A2.4.5: Individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2005 – 2008**  
 [Percentage of total]

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
<b>Percentage of total</b>								
A: < 0	0.1%	0.4%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.9%	0.0%	0.6%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	1.8%	0.1%	1.3%	0.0%	0.3%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	2.6%	0.1%	2.4%	0.0%	0.5%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	3.3%	0.1%	3.2%	0.1%	0.7%	0.0%	0.4%	0.0%
I: 70 001 – 80 000	3.1%	0.1%	4.1%	0.1%	1.0%	0.0%	0.7%	0.0%
J: 80 001 – 90 000	3.1%	0.1%	4.4%	0.1%	1.4%	0.0%	1.2%	0.1%
K: 90 000 – 100 000	3.2%	0.2%	3.9%	0.1%	2.3%	0.1%	1.9%	0.1%
L: 100 001 – 110 000	3.0%	0.2%	3.3%	0.1%	3.6%	0.1%	2.5%	0.1%
M: 110 001 – 120 000	2.9%	0.2%	2.8%	0.1%	5.0%	0.1%	3.4%	0.2%
N: 120 001 – 130 000	2.6%	0.2%	2.6%	0.1%	5.6%	0.1%	4.6%	0.2%
O: 130 001 – 140 000	2.2%	0.2%	2.2%	0.1%	5.7%	0.1%	5.2%	0.2%
P: 140 001 – 150 000	2.1%	0.2%	2.3%	0.1%	4.7%	0.1%	4.5%	0.2%
Q: 150 001 – 200 000	8.7%	1.0%	9.1%	0.8%	16.3%	0.5%	16.9%	1.0%
R: 200 001 – 300 000	11.9%	2.3%	10.6%	1.6%	14.5%	1.1%	18.2%	1.6%
S: 300 001 – 400 000	9.0%	2.8%	7.1%	1.8%	6.2%	1.1%	7.1%	1.2%
T: 400 001 – 500 000	7.6%	3.4%	6.2%	2.2%	4.2%	1.3%	6.0%	1.8%
U: 500 001 – 750 000	12.2%	9.2%	11.4%	6.7%	7.8%	4.1%	8.6%	4.3%
V: 750 001 – 1 000 000	6.3%	8.2%	6.3%	6.6%	5.3%	5.0%	4.9%	4.7%
W: 1 000 001 – 2 000 000	8.3%	21.6%	10.0%	21.7%	8.7%	19.0%	7.9%	17.8%
X: 2 000 001 – 5 000 000	3.7%	25.1%	4.4%	25.6%	4.4%	29.1%	3.9%	27.4%
Y: 5 000 001 +	1.0%	24.3%	1.3%	31.7%	1.4%	38.2%	1.3%	39.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.4.6: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2005 – 2008**

Taxable income group	2005			2006			2007			2008		
	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	821	8		726	8		837	10		883	12	
B: = 0	6	-		10	-		11	-		6	-	
C: 1 – 20 000	7 555	17		6 750	16		6 351	19		3 133	10	
D: 20 001 – 30 000	5 503	18		5 563	18		4 610	16		2 830	12	
E: 30 001 – 40 000	15 104	45		16 913	54		8 252	33		4 004	20	
F: 40 001 – 50 000	25 470	89		34 153	101		24 686	83		10 349	52	
G: 50 001 – 60 000	34 655	151		36 022	140		30 664	121		18 988	101	
H: 60 001 – 70 000	61 150	327		58 048	281		48 895	255		22 761	134	
I: 70 001 – 80 000	73 485	430		77 468	424		62 100	363		28 608	194	
J: 80 001 – 90 000	76 989	530		86 369	512		86 179	507		39 132	281	
K: 90 000 – 100 000	86 841	625		84 390	534		78 627	517		48 440	393	
L: 100 001 – 110 000	88 685	732		93 106	619		99 398	623		54 303	421	
M: 110 001 – 120 000	81 230	713		83 947	670		74 742	592		74 760	583	
N: 120 001 – 130 000	60 298	554		89 509	743		81 163	673		59 256	565	
O: 130 001 – 140 000	52 516	518		64 175	591		77 528	715		61 334	605	
P: 140 001 – 150 000	39 362	438		52 522	522		57 602	574		63 287	664	
Q: 150 001 – 200 000	115 483	1 543		137 828	1 730		156 858	1 915		171 234	2 148	
R: 200 001 – 300 000	86 306	1 558		106 290	1 959		126 749	2 386		130 845	2 540	
S: 300 001 – 400 000	30 281	706		37 149	930		45 723	1 303		50 055	1 539	
T: 400 001 – 500 000	12 195	381		15 866	491		21 042	755		23 351	913	
U: 500 001 – 750 000	9 620	329		12 664	455		16 840	662		18 878	865	
V: 750 001 – 1 000 000	3 053	130		3 864	146		5 087	204		5 390	254	
W: 1 000 001 – 2 000 000	2 816	173		3 790	201		4 757	274		4 828	277	
X: 2 000 001 – 5 000 000	755	97		1 024	116		1 401	138		1 199	141	
Y: 5 000 001 +	138	20		218	31		259	42		212	48	
<b>Total</b>	<b>970 317</b>	<b>10 131</b>		<b>1 108 364</b>	<b>11 293</b>		<b>1 120 361</b>	<b>12 781</b>		<b>898 066</b>	<b>12 770</b>	



**Table A2.4.7: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2005 – 2008**  
 [percentage of total]

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
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	0.8%	0.2%	0.6%	0.1%	0.6%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	1.6%	0.4%	1.5%	0.5%	0.7%	0.3%	0.4%	0.2%
F: 40 001 – 50 000	2.6%	0.9%	3.1%	0.9%	2.2%	0.6%	1.2%	0.4%
G: 50 001 – 60 000	3.6%	1.5%	3.3%	1.2%	2.7%	0.9%	2.1%	0.8%
H: 60 001 – 70 000	6.3%	3.2%	5.2%	2.5%	4.4%	2.0%	2.5%	1.0%
I: 70 001 – 80 000	7.6%	4.2%	7.0%	3.8%	5.5%	2.8%	3.2%	1.5%
J: 80 001 – 90 000	7.9%	5.2%	7.8%	4.5%	7.7%	4.0%	4.4%	2.2%
K: 90 000 – 100 000	8.9%	6.2%	7.6%	4.7%	7.0%	4.0%	5.4%	3.1%
L: 100 001 – 110 000	9.1%	7.2%	8.4%	5.5%	8.9%	4.9%	6.0%	3.3%
M: 110 001 – 120 000	8.4%	7.0%	7.6%	5.9%	6.7%	4.6%	8.3%	4.6%
N: 120 001 – 130 000	6.2%	5.5%	8.1%	6.6%	7.2%	5.3%	6.6%	4.4%
O: 130 001 – 140 000	5.4%	5.1%	5.8%	5.2%	6.9%	5.6%	6.8%	4.7%
P: 140 001 – 150 000	4.1%	4.3%	4.7%	4.6%	5.1%	4.5%	7.0%	5.2%
Q: 150 001 – 200 000	11.9%	15.2%	12.4%	15.3%	14.0%	15.0%	19.1%	16.8%
R: 200 001 – 300 000	8.9%	15.4%	9.6%	17.4%	11.3%	18.7%	14.6%	19.9%
S: 300 001 – 400 000	3.1%	7.0%	3.4%	8.2%	4.1%	10.2%	5.6%	12.0%
T: 400 001 – 500 000	1.3%	3.8%	1.4%	4.3%	1.9%	5.9%	2.6%	7.1%
U: 500 001 – 750 000	1.0%	3.2%	1.1%	4.0%	1.5%	5.2%	2.1%	6.8%
V: 750 001 – 1 000 000	0.3%	1.3%	0.3%	1.3%	0.5%	1.6%	0.6%	2.0%
W: 1 000 001 – 2 000 000	0.3%	1.7%	0.3%	1.8%	0.4%	2.1%	0.5%	2.2%
X: 2 000 001 – 5 000 000	0.1%	1.0%	0.1%	1.0%	0.1%	1.1%	0.1%	1.1%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.5.1: Individual taxpayers: Fringe benefits, 2005 – 2008

Fringe benefit	2005		2006		2007		2008	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value	31 588	262	29 606	266	57 149	306	37 431	194
3802 Right of use of motor vehicle	109 255	2 629	106 960	2 804	97 834	3 582	76 306	2 977
3803 Right of use of asset	7 151	35	7 625	20	9 527	26	11 528	19
3804 Meals and refreshments vouchers	18 793	20	17 633	19	19 202	20	15 944	17
3805 Free or cheap residential / holiday accommodation	107 411	1 004	105 250	1 027	92 534	892	64 302	694
3806 Free or cheap services	136 712	215	142 224	222	116 324	241	97 319	219
3807 Low or interest-free loans: house	89 162	192	84 357	183	74 381	157	57 948	175
3808 Payment of employees debt	128 078	618	161 965	726	192 636	894	181 219	851
3809 Bursaries and scholarships	11 175	62	10 615	64	9 850	63	7 040	57
3810 Medical aid paid on behalf of employee	521 727	2 745	535 937	2 855	872 707	5 487	687 666	4 957
Other <sup>1</sup>	321	12	412	9	2 592	23	956	7
<b>Total</b>	<b>1 161 373</b>	<b>7 794</b>	<b>1 202 584</b>	<b>8 196</b>	<b>1 544 736</b>	<b>11 690</b>	<b>1 237 659</b>	<b>10 167</b>
<b>Percentage of total</b>								
3801 Acquisition of asset at less than the actual value	2.7%	3.4%	2.5%	3.2%	3.7%	2.6%	3.0%	1.9%
3802 Right of use of motor vehicle	9.4%	33.7%	8.9%	34.2%	6.3%	30.6%	6.2%	29.3%
3803 Right of use of asset	0.6%	0.4%	0.6%	0.2%	0.6%	0.2%	0.9%	0.2%
3804 Meals and refreshments vouchers	1.6%	0.3%	1.5%	0.2%	1.2%	0.2%	1.3%	0.2%
3805 Free or cheap residential / holiday accommodation	9.2%	12.9%	8.8%	12.5%	6.0%	7.6%	5.2%	6.8%
3806 Free or cheap services	11.8%	2.8%	11.8%	2.7%	7.5%	2.1%	7.9%	2.2%
3807 Low or interest-free loans: house	7.7%	2.5%	7.0%	2.2%	4.8%	1.3%	4.7%	1.7%
3808 Payment of employees debt	11.0%	7.9%	13.5%	8.9%	12.5%	7.6%	14.6%	8.4%
3809 Bursaries and scholarships	1.0%	0.8%	0.9%	0.8%	0.6%	0.5%	0.6%	0.6%
3810 Medical aid paid on behalf of employee	44.9%	35.2%	44.6%	34.8%	56.5%	46.9%	55.6%	48.8%
Other	0.0%	0.2%	0.0%	0.1%	0.2%	0.2%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.2: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	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	370	11	305	10	159	7	110	5
B: = 0	5	-	1	-	1	-	-	-
C: 1 – 20 000	448	4	355	4	253	2	124	1
D: 20 001 – 30 000	567	6	405	5	223	3	125	2
E: 30 001 – 40 000	872	11	703	9	436	7	180	3
F: 40 001 – 50 000	978	13	767	10	451	7	242	4
G: 50 001 – 60 000	1 154	16	954	13	579	10	334	6
H: 60 001 – 70 000	1 433	18	1 121	15	762	13	384	7
I: 70 001 – 80 000	1 924	25	1 468	20	917	17	460	8
J: 80 001 – 90 000	2 320	29	1 937	27	1 148	20	569	10
K: 90 000 – 100 000	2 774	36	2 222	30	1 619	29	771	14
L: 100 001 – 110 000	3 413	47	2 704	39	1 793	32	993	18
M: 110 001 – 120 000	3 786	57	3 094	48	2 187	40	1 191	23
N: 120 001 – 130 000	3 868	61	3 402	56	2 395	50	1 460	30
O: 130 001 – 140 000	4 046	67	3 493	60	2 587	58	1 657	37
P: 140 001 – 150 000	4 116	70	3 494	64	2 880	68	1 876	45
Q: 150 001 – 200 000	19 658	381	18 222	364	15 321	407	10 940	294
R: 200 001 – 300 000	26 204	621	26 678	654	25 118	815	20 230	655
S: 300 001 – 400 000	12 430	359	13 656	413	14 213	566	12 325	501
T: 400 001 – 500 000	6 287	208	7 207	250	8 094	373	7 065	323
U: 500 001 – 750 000	6 662	265	7 550	309	8 502	451	7 918	426
V: 750 001 – 1 000 000	2 404	112	3 035	146	3 371	222	3 048	203
W: 1 000 001 – 2 000 000	2 614	144	3 086	171	3 582	261	3 094	239
X: 2 000 001 – 5 000 000	787	55	942	67	1 032	98	1 027	102
Y: 5 000 001 +	135	12	159	17	211	25	183	22
<b>Total</b>	<b>109 255</b>	<b>2 629</b>	<b>106 960</b>	<b>2 804</b>	<b>97 834</b>	<b>3 582</b>	<b>76 306</b>	<b>2 977</b>

**Table A2.5.3: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2005 – 2008**  
**[Percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	0.3%	0.4%	0.3%	0.4%	0.2%	0.2%	0.1%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.2%	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.2%	0.4%	0.2%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.8%	0.4%	0.7%	0.3%	0.4%	0.2%	0.2%	0.1%
F: 40 001 – 50 000	0.9%	0.5%	0.7%	0.4%	0.5%	0.2%	0.3%	0.1%
G: 50 001 – 60 000	1.1%	0.6%	0.9%	0.5%	0.6%	0.3%	0.4%	0.2%
H: 60 001 – 70 000	1.3%	0.7%	1.0%	0.5%	0.8%	0.4%	0.5%	0.2%
I: 70 001 – 80 000	1.8%	0.9%	1.4%	0.7%	0.9%	0.5%	0.6%	0.3%
J: 80 001 – 90 000	2.1%	1.1%	1.8%	1.0%	1.2%	0.5%	0.7%	0.3%
K: 90 000 – 100 000	2.5%	1.4%	2.1%	1.1%	1.7%	0.8%	1.0%	0.5%
L: 100 001 – 110 000	3.1%	1.8%	2.5%	1.4%	1.8%	0.9%	1.3%	0.6%
M: 110 001 – 120 000	3.5%	2.2%	2.9%	1.7%	2.2%	1.1%	1.6%	0.8%
N: 120 001 – 130 000	3.5%	2.3%	3.2%	2.0%	2.4%	1.4%	1.9%	1.0%
O: 130 001 – 140 000	3.7%	2.5%	3.3%	2.1%	2.6%	1.6%	2.2%	1.2%
P: 140 001 – 150 000	3.8%	2.7%	3.3%	2.3%	2.9%	1.9%	2.5%	1.5%
Q: 150 001 – 200 000	18.0%	14.5%	17.0%	13.0%	15.7%	11.4%	14.3%	9.9%
R: 200 001 – 300 000	24.0%	23.6%	24.9%	23.3%	25.7%	22.8%	26.5%	22.0%
S: 300 001 – 400 000	11.4%	13.7%	12.8%	14.7%	14.5%	15.8%	16.2%	16.8%
T: 400 001 – 500 000	5.8%	7.9%	6.7%	8.9%	8.3%	10.4%	9.3%	10.9%
U: 500 001 – 750 000	6.1%	10.1%	7.1%	11.0%	8.7%	12.6%	10.4%	14.3%
V: 750 001 – 1 000 000	2.2%	4.2%	2.8%	5.2%	3.4%	6.2%	4.0%	6.8%
W: 1 000 001 – 2 000 000	2.4%	5.5%	2.9%	6.1%	3.7%	7.3%	4.1%	8.0%
X: 2 000 001 – 5 000 000	0.7%	2.1%	0.9%	2.4%	1.1%	2.7%	1.3%	3.4%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.6%	0.2%	0.7%	0.2%	0.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.4: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	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	79	1	78	1	75	1	75	1
B: = 0	–	–	1	–	1	–	1	–
C: 1 – 20 000	318	1	306	1	327	1	85	–
D: 20 001 – 30 000	500	1	361	1	276	1	131	–
E: 30 001 – 40 000	1 219	3	718	2	308	1	212	1
F: 40 001 – 50 000	2 675	7	2 563	7	1 078	2	149	1
G: 50 001 – 60 000	3 428	13	3 247	10	2 007	4	329	1
H: 60 001 – 70 000	5 930	24	4 868	19	2 991	8	976	3
I: 70 001 – 80 000	7 451	38	6 914	35	4 134	13	1 461	4
J: 80 001 – 90 000	7 653	47	9 052	57	7 408	31	2 230	7
K: 90 000 – 100 000	8 046	56	6 539	45	6 555	35	3 724	14
L: 100 001 – 110 000	7 527	55	7 056	54	5 953	38	2 914	14
M: 110 001 – 120 000	9 665	80	6 084	48	5 433	41	3 498	20
N: 120 001 – 130 000	7 238	63	7 952	68	5 402	43	3 909	27
O: 130 001 – 140 000	6 196	55	7 715	74	6 625	61	3 574	26
P: 140 001 – 150 000	5 162	49	5 029	47	6 318	63	4 509	40
Q: 150 001 – 200 000	15 159	166	15 592	181	15 549	168	15 364	157
R: 200 001 – 300 000	12 025	160	12 691	175	13 005	178	11 501	158
S: 300 001 – 400 000	3 236	55	3 825	64	4 305	73	4 757	86
T: 400 001 – 500 000	1 433	26	1 748	32	1 783	33	1 859	37
U: 500 001 – 750 000	1 291	26	1 529	32	1 580	33	1 644	36
V: 750 001 – 1 000 000	494	18	595	18	571	16	545	14
W: 1 000 001 – 2 000 000	522	33	599	34	630	29	637	27
X: 2 000 001 – 5 000 000	150	24	164	20	198	16	195	18
Y: 5 000 001 +	14	3	24	4	22	2	23	3
<b>Total</b>	<b>107 411</b>	<b>1 004</b>	<b>105 250</b>	<b>1 027</b>	<b>92 534</b>	<b>892</b>	<b>64 302</b>	<b>694</b>

**Table A2.5.5: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%	0.1%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%
E: 30 001 – 40 000	1.1%	0.3%	0.7%	0.2%	0.3%	0.1%	0.3%	0.1%
F: 40 001 – 50 000	2.5%	0.7%	2.4%	0.6%	1.2%	0.2%	0.2%	0.1%
G: 50 001 – 60 000	3.2%	1.3%	3.1%	1.0%	2.2%	0.5%	0.5%	0.1%
H: 60 001 – 70 000	5.5%	2.4%	4.6%	1.9%	3.2%	0.9%	1.5%	0.4%
I: 70 001 – 80 000	6.9%	3.7%	6.6%	3.4%	4.5%	1.5%	2.3%	0.5%
J: 80 001 – 90 000	7.1%	4.7%	8.6%	5.5%	8.0%	3.5%	3.5%	1.0%
K: 90 000 – 100 000	7.5%	5.6%	6.2%	4.4%	7.1%	4.0%	5.8%	2.0%
L: 100 001 – 110 000	7.0%	5.5%	6.7%	5.2%	6.4%	4.2%	4.5%	2.0%
M: 110 001 – 120 000	9.0%	8.0%	5.8%	4.6%	5.9%	4.5%	5.4%	2.9%
N: 120 001 – 130 000	6.7%	6.3%	7.6%	6.6%	5.8%	4.8%	6.1%	3.9%
O: 130 001 – 140 000	5.8%	5.5%	7.3%	7.2%	7.2%	6.8%	5.6%	3.8%
P: 140 001 – 150 000	4.8%	4.9%	4.8%	4.6%	6.8%	7.1%	7.0%	5.7%
Q: 150 001 – 200 000	14.1%	16.5%	14.8%	17.6%	16.8%	18.8%	23.9%	22.7%
R: 200 001 – 300 000	11.2%	15.9%	12.1%	17.1%	14.1%	20.0%	17.9%	22.8%
S: 300 001 – 400 000	3.0%	5.5%	3.6%	6.2%	4.7%	8.2%	7.4%	12.3%
T: 400 001 – 500 000	1.3%	2.6%	1.7%	3.1%	1.9%	3.7%	2.9%	5.4%
U: 500 001 – 750 000	1.2%	2.6%	1.5%	3.1%	1.7%	3.7%	2.6%	5.1%
V: 750 001 – 1 000 000	0.5%	1.8%	0.6%	1.7%	0.6%	1.8%	0.8%	2.0%
W: 1 000 001 – 2 000 000	0.5%	3.3%	0.6%	3.3%	0.7%	3.3%	1.0%	3.9%
X: 2 000 001 – 5 000 000	0.1%	2.3%	0.2%	2.0%	0.2%	1.8%	0.3%	2.5%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.6: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	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	3	-	6	-	14	-	5	-
B: = 0	-	-	1	-	1	-	-	-
C: 1 – 20 000	14	-	22	-	21	-	9	-
D: 20 001 – 30 000	20	-	19	-	16	-	5	-
E: 30 001 – 40 000	61	-	44	-	19	-	10	-
F: 40 001 – 50 000	294	1	151	-	86	-	32	-
G: 50 001 – 60 000	442	1	328	1	174	1	66	-
H: 60 001 – 70 000	818	1	615	1	357	1	135	1
I: 70 001 – 80 000	900	2	745	2	505	1	197	1
J: 80 001 – 90 000	822	3	761	2	610	2	284	1
K: 90 000 – 100 000	743	3	736	3	590	2	314	1
L: 100 001 – 110 000	626	2	631	2	610	2	362	1
M: 110 001 – 120 000	581	2	574	2	531	2	383	2
N: 120 001 – 130 000	444	2	471	2	449	2	377	2
O: 130 001 – 140 000	436	2	411	2	417	2	327	2
P: 140 001 – 150 000	440	2	390	2	365	2	275	1
Q: 150 001 – 200 000	1 569	9	1 538	10	1 520	8	1 154	7
R: 200 001 – 300 000	1 630	14	1 685	14	1 801	14	1 447	11
S: 300 001 – 400 000	599	6	640	7	744	8	698	8
T: 400 001 – 500 000	300	4	313	4	370	4	332	5
U: 500 001 – 750 000	259	4	323	5	384	6	346	5
V: 750 001 – 1 000 000	92	1	103	2	121	2	145	3
W: 1 000 001 – 2 000 000	57	1	84	2	114	2	102	3
X: 2 000 001 – 5 000 000	22	2	19	1	24	1	29	3
Y: 5 000 001 +	3	-	5	-	7	-	6	3
<b>Total</b>	<b>11 175</b>	<b>62</b>	<b>10 615</b>	<b>64</b>	<b>9 850</b>	<b>63</b>	<b>7 040</b>	<b>57</b>

**Table A2.5.7: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	0.0%	0.0%	0.1%	0.0%	0.1%	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	0.1%	0.0%	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	0.5%	0.0%	0.4%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	2.6%	1.0%	1.4%	0.0%	0.9%	0.0%	0.5%	0.0%
G: 50 001 – 60 000	4.0%	1.3%	3.1%	1.5%	1.8%	0.9%	0.9%	0.0%
H: 60 001 – 70 000	7.3%	2.2%	5.8%	1.5%	3.6%	1.0%	1.9%	1.1%
I: 70 001 – 80 000	8.1%	3.6%	7.0%	2.9%	5.1%	2.1%	2.8%	0.9%
J: 80 001 – 90 000	7.4%	4.1%	7.2%	3.5%	6.2%	2.7%	4.0%	1.4%
K: 90 000 – 100 000	6.6%	4.2%	6.9%	3.9%	6.0%	3.1%	4.5%	2.1%
L: 100 001 – 110 000	5.6%	3.9%	5.9%	3.9%	6.2%	3.8%	5.1%	2.3%
M: 110 001 – 120 000	5.2%	3.9%	5.4%	3.7%	5.4%	3.4%	5.4%	2.6%
N: 120 001 – 130 000	4.0%	3.3%	4.4%	3.1%	4.6%	3.4%	5.4%	2.9%
O: 130 001 – 140 000	3.9%	3.5%	3.9%	2.9%	4.2%	3.8%	4.6%	2.8%
P: 140 001 – 150 000	3.9%	3.8%	3.7%	3.3%	3.7%	3.0%	3.9%	2.4%
Q: 150 001 – 200 000	14.0%	14.7%	14.5%	15.2%	15.4%	13.4%	16.4%	11.7%
R: 200 001 – 300 000	14.6%	21.9%	15.9%	22.4%	18.3%	22.5%	20.6%	19.7%
S: 300 001 – 400 000	5.4%	9.6%	6.0%	11.1%	7.6%	12.1%	9.9%	13.9%
T: 400 001 – 500 000	2.7%	6.1%	2.9%	6.1%	3.8%	7.1%	4.7%	8.0%
U: 500 001 – 750 000	2.3%	6.1%	3.0%	7.8%	3.9%	9.0%	4.9%	8.5%
V: 750 001 – 1 000 000	0.8%	2.3%	1.0%	2.7%	1.2%	2.9%	2.1%	5.1%
W: 1 000 001 – 2 000 000	0.5%	2.0%	0.8%	2.5%	1.2%	3.4%	1.4%	5.0%
X: 2 000 001 – 5 000 000	0.2%	2.8%	0.2%	1.8%	0.2%	2.3%	0.4%	5.2%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	4.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table A2.5.8: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	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	619	4	541	3	1 409	13	918	7
B: = 0	2	-	14	-	7	-	2	-
C: 1 – 20 000	2 625	4	2 404	4	3 622	9	1 434	4
D: 20 001 – 30 000	2 384	5	1 908	4	3 226	11	1 300	3
E: 30 001 – 40 000	4 364	11	3 449	8	5 287	18	1 803	6
F: 40 001 – 50 000	7 417	20	6 187	17	12 798	44	4 605	16
G: 50 001 – 60 000	13 382	45	9 983	30	16 974	63	8 856	30
H: 60 001 – 70 000	26 296	100	18 973	64	26 081	101	11 882	45
I: 70 001 – 80 000	25 906	101	29 591	118	34 623	132	15 917	64
J: 80 001 – 90 000	28 846	111	24 883	100	47 450	197	21 418	94
K: 90 000 – 100 000	31 230	121	25 518	102	43 113	175	28 957	142
L: 100 001 – 110 000	44 481	143	27 395	110	48 200	183	27 569	130
M: 110 001 – 120 000	40 652	151	35 395	115	42 805	183	32 823	148
N: 120 001 – 130 000	26 606	117	42 305	141	43 301	188	31 757	151
O: 130 001 – 140 000	21 677	106	27 728	119	46 686	219	30 622	154
P: 140 001 – 150 000	18 571	96	21 329	101	38 919	195	34 318	182
Q: 150 001 – 200 000	69 636	403	75 335	421	134 195	775	121 348	736
R: 200 001 – 300 000	72 808	488	81 040	534	147 663	1 066	135 927	1 025
S: 300 001 – 400 000	34 284	263	39 501	297	70 345	618	68 826	631
T: 400 001 – 500 000	17 542	146	20 993	172	37 769	388	37 587	397
U: 500 001 – 750 000	17 890	164	22 157	199	37 637	453	38 662	484
V: 750 001 – 1 000 000	6 340	62	8 221	80	13 044	179	13 499	200
W: 1 000 001 – 2 000 000	6 210	64	8 314	85	12 986	198	12 985	216
X: 2 000 001 – 5 000 000	1 676	18	2 352	27	3 810	65	3 830	74
Y: 5 000 001 +	283	3	421	5	757	17	821	18
<b>Total</b>	<b>521 727</b>	<b>2 745</b>	<b>535 937</b>	<b>2 855</b>	<b>872 707</b>	<b>5 487</b>	<b>687 666</b>	<b>4 957</b>

**Table A2.5.9: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	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%	0.2%	0.2%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.4%	0.1%	0.4%	0.2%	0.2%	0.1%
D: 20 001 – 30 000	0.5%	0.2%	0.4%	0.1%	0.4%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	0.8%	0.4%	0.6%	0.3%	0.6%	0.3%	0.3%	0.1%
F: 40 001 – 50 000	1.4%	0.7%	1.2%	0.6%	1.5%	0.8%	0.7%	0.3%
G: 50 001 – 60 000	2.6%	1.6%	1.9%	1.1%	1.9%	1.1%	1.3%	0.6%
H: 60 001 – 70 000	5.0%	3.6%	3.5%	2.2%	3.0%	1.8%	1.7%	0.9%
I: 70 001 – 80 000	5.0%	3.7%	5.5%	4.1%	4.0%	2.4%	2.3%	1.3%
J: 80 001 – 90 000	5.5%	4.0%	4.6%	3.5%	5.4%	3.6%	3.1%	1.9%
K: 90 000 – 100 000	6.0%	4.4%	4.8%	3.6%	4.9%	3.2%	4.2%	2.9%
L: 100 001 – 110 000	8.5%	5.2%	5.1%	3.9%	5.5%	3.3%	4.0%	2.6%
M: 110 001 – 120 000	7.8%	5.5%	6.6%	4.0%	4.9%	3.3%	4.8%	3.0%
N: 120 001 – 130 000	5.1%	4.3%	7.9%	5.0%	5.0%	3.4%	4.6%	3.0%
O: 130 001 – 140 000	4.2%	3.9%	5.2%	4.2%	5.3%	4.0%	4.5%	3.1%
P: 140 001 – 150 000	3.6%	3.5%	4.0%	3.5%	4.5%	3.6%	5.0%	3.7%
Q: 150 001 – 200 000	13.3%	14.7%	14.1%	14.7%	15.4%	14.1%	17.6%	14.8%
R: 200 001 – 300 000	14.0%	17.8%	15.1%	18.7%	16.9%	19.4%	19.8%	20.7%
S: 300 001 – 400 000	6.6%	9.6%	7.4%	10.4%	8.1%	11.3%	10.0%	12.7%
T: 400 001 – 500 000	3.4%	5.3%	3.9%	6.0%	4.3%	7.1%	5.5%	8.0%
U: 500 001 – 750 000	3.4%	6.0%	4.1%	7.0%	4.3%	8.3%	5.6%	9.8%
V: 750 001 – 1 000 000	1.2%	2.2%	1.5%	2.8%	1.5%	3.3%	2.0%	4.0%
W: 1 000 001 – 2 000 000	1.2%	2.3%	1.6%	3.0%	1.5%	3.6%	1.9%	4.4%
X: 2 000 001 – 5 000 000	0.3%	0.6%	0.4%	0.9%	0.4%	1.2%	0.6%	1.5%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.2%	0.1%	0.3%	0.1%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.6.1: Individual taxpayers: Deductions, 2005 – 2008

Deduction	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	1 590 759	12 587	1 595 837	13 411	1 540 896	14 044	1 175 399	12 430
4002 Arrears pension fund contributions	33 435	43	35 856	47	35 543	48	34 967	47
4003 Provident fund contributions	2 298	3	2 136	3	29	—	5	—
4006 Current retirement annuity fund	1 246 677	6 638	1 222 142	7 303	1 182 758	7 734	901 454	6 744
4007 Arrears retirement annuity fund	11 422	9	9 851	10	11 981	14	11 077	16
4008 Medical expenses (total)	1 326 597	11 393	1 281 635	11 856	1 752 851	15 984	1 374 243	14 719
4009 Medical expenses (disabled)	14 075	357	13 078	374	15 070	527	20 407	905
4010 Tool allowance	20	—	71	—	4	—	—	—
4011 Donations	40 298	86	48 293	122	50 873	153	32 703	157
4013 Entertainment expenses - actual	74	1	32	—	11	—	3	—
4014 Travel expenses - fixed cost - business cost claimed against allowance	534 927	19 178	503 231	16 807	458 709	16 287	377 853	14 251
4015 Travel expenses - actual business cost	14 471	410	15 079	456	18 054	568	23 977	817
4016 Other	137 180	4 143	120 351	4 442	114 305	4 173	83 550	3 368
4017 Subsistence allowance - local	6 295	61	6 194	60	6 391	52	4 584	42
<b>Total</b>	<b>4 958 528</b>	<b>54 910</b>	<b>4 853 786</b>	<b>54 892</b>	<b>5 187 475</b>	<b>59 584</b>	<b>4 040 222</b>	<b>53 495</b>
<b>Percentage of total</b>								
4001 Current pension fund contributions	32.1%	22.9%	32.9%	24.4%	29.7%	23.6%	29.1%	23.2%
4002 Arrears pension fund contributions	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.9%	0.1%
4003 Provident fund contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4006 Current retirement annuity fund	25.1%	12.1%	25.2%	13.3%	22.8%	13.0%	22.3%	12.6%
4007 Arrears retirement annuity fund	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%
4008 Medical expenses (total)	26.8%	20.7%	26.4%	21.6%	33.8%	26.8%	34.0%	27.5%
4009 Medical expenses (disabled)	0.3%	0.6%	0.3%	0.7%	0.3%	0.9%	0.5%	1.7%
4010 Tool allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4011 Donations	0.8%	0.2%	1.0%	0.2%	1.0%	0.3%	0.8%	0.3%
4013 Entertainment expenses - actual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4014 Travel expenses - fixed cost - business cost claimed against allowance	10.8%	34.9%	10.4%	30.6%	8.8%	27.3%	9.4%	26.6%
4015 Travel expenses - actual business cost	0.3%	0.7%	0.3%	0.8%	0.3%	1.0%	0.6%	1.5%
4016 Other	2.8%	7.5%	2.5%	8.1%	2.2%	7.0%	2.1%	6.3%
4017 Subsistence allowance - local	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.2: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1 246	9	1 196	9	2 314	16	1 285	12
B: = 0	19	–	13	–	18	–	5	–
C: 1 – 20 000	7 732	10	6 790	8	7 393	13	2 449	4
D: 20 001 – 30 000	9 436	18	7 138	13	6 408	13	2 466	5
E: 30 001 – 40 000	39 896	107	25 616	69	11 659	32	3 658	10
F: 40 001 – 50 000	48 989	154	47 407	147	32 744	105	12 467	40
G: 50 001 – 60 000	59 689	221	52 586	194	43 586	164	23 578	88
H: 60 001 – 70 000	104 943	459	81 860	350	65 993	286	28 944	125
I: 70 001 – 80 000	141 972	715	122 481	613	89 613	448	36 521	179
J: 80 001 – 90 000	147 969	852	120 372	665	116 055	647	52 290	293
K: 90 000 – 100 000	146 410	921	140 375	897	112 588	714	61 063	375
L: 100 001 – 110 000	126 909	859	129 096	884	135 105	946	74 297	523
M: 110 001 – 120 000	116 246	845	112 004	830	97 308	714	93 568	716
N: 120 001 – 130 000	86 257	664	116 618	930	107 475	879	73 342	587
O: 130 001 – 140 000	76 648	632	84 494	704	95 257	809	76 968	675
P: 140 001 – 150 000	56 311	478	70 821	628	74 501	667	75 878	701
Q: 150 001 – 200 000	173 085	1 661	190 616	1 839	208 782	2 055	215 828	2 205
R: 200 001 – 300 000	139 137	1 725	156 331	1 909	175 704	2 167	173 515	2 222
S: 300 001 – 400 000	53 214	891	61 339	1 010	71 182	1 158	73 632	1 222
T: 400 001 – 500 000	22 804	459	27 725	549	35 270	696	37 280	760
U: 500 001 – 750 000	19 323	463	23 975	562	30 375	724	33 467	826
V: 750 001 – 1 000 000	5 899	171	7 649	217	9 398	277	10 314	312
W: 1 000 001 – 2 000 000	5 112	181	7 183	254	9 027	329	9 473	356
X: 2 000 001 – 5 000 000	1 300	70	1 830	101	2 621	139	2 587	145
Y: 5 000 001 +	213	23	322	31	520	48	524	48
<b>Total</b>	<b>1 590 759</b>	<b>12 587</b>	<b>1 595 837</b>	<b>13 411</b>	<b>1 540 896</b>	<b>14 044</b>	<b>1 175 399</b>	<b>12 430</b>

**Table A2.6.3: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.4%	0.1%	0.5%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.6%	0.1%	0.4%	0.1%	0.4%	0.1%	0.2%	0.0%
E: 30 001 – 40 000	2.5%	0.9%	1.6%	0.5%	0.8%	0.2%	0.3%	0.1%
F: 40 001 – 50 000	3.1%	1.2%	3.0%	1.1%	2.1%	0.7%	1.1%	0.3%
G: 50 001 – 60 000	3.8%	1.8%	3.3%	1.4%	2.8%	1.2%	2.0%	0.7%
H: 60 001 – 70 000	6.6%	3.6%	5.1%	2.6%	4.3%	2.0%	2.5%	1.0%
I: 70 001 – 80 000	8.9%	5.7%	7.7%	4.6%	5.8%	3.2%	3.1%	1.4%
J: 80 001 – 90 000	9.3%	6.8%	7.5%	5.0%	7.5%	4.6%	4.4%	2.4%
K: 90 000 – 100 000	9.2%	7.3%	8.8%	6.7%	7.3%	5.1%	5.2%	3.0%
L: 100 001 – 110 000	8.0%	6.8%	8.1%	6.6%	8.8%	6.7%	6.3%	4.2%
M: 110 001 – 120 000	7.3%	6.7%	7.0%	6.2%	6.3%	5.1%	8.0%	5.8%
N: 120 001 – 130 000	5.4%	5.3%	7.3%	6.9%	7.0%	6.3%	6.2%	4.7%
O: 130 001 – 140 000	4.8%	5.0%	5.3%	5.2%	6.2%	5.8%	6.5%	5.4%
P: 140 001 – 150 000	3.5%	3.8%	4.4%	4.7%	4.8%	4.7%	6.5%	5.6%
Q: 150 001 – 200 000	10.9%	13.2%	11.9%	13.7%	13.5%	14.6%	18.4%	17.7%
R: 200 001 – 300 000	8.7%	13.7%	9.8%	14.2%	11.4%	15.4%	14.8%	17.9%
S: 300 001 – 400 000	3.3%	7.1%	3.8%	7.5%	4.6%	8.2%	6.3%	9.8%
T: 400 001 – 500 000	1.4%	3.6%	1.7%	4.1%	2.3%	5.0%	3.2%	6.1%
U: 500 001 – 750 000	1.2%	3.7%	1.5%	4.2%	2.0%	5.2%	2.8%	6.6%
V: 750 001 – 1 000 000	0.4%	1.4%	0.5%	1.6%	0.6%	2.0%	0.9%	2.5%
W: 1 000 001 – 2 000 000	0.3%	1.4%	0.5%	1.9%	0.6%	2.3%	0.8%	2.9%
X: 2 000 001 – 5 000 000	0.1%	0.6%	0.1%	0.7%	0.2%	1.0%	0.2%	1.2%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.4: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	4 741	18	4 683	17	4 328	15	3 405	14
B: = 0	1 747	3	1 547	3	1 167	2	789	1
C: 1 – 20 000	24 346	72	21 349	67	16 186	51	9 422	33
D: 20 001 – 30 000	22 236	78	17 314	65	11 768	45	6 494	27
E: 30 001 – 40 000	36 589	120	29 420	108	19 200	81	9 840	47
F: 40 001 – 50 000	35 856	128	31 799	116	24 659	95	14 043	64
G: 50 001 – 60 000	41 042	152	34 425	134	27 791	110	16 156	71
H: 60 001 – 70 000	60 164	193	44 488	163	35 833	135	18 662	83
I: 70 001 – 80 000	81 173	236	66 705	208	48 520	165	22 167	95
J: 80 001 – 90 000	95 797	271	67 616	221	63 672	202	29 913	117
K: 90 000 – 100 000	92 016	270	88 869	261	69 034	221	34 669	132
L: 100 001 – 110 000	84 784	276	81 072	260	87 681	264	45 514	161
M: 110 001 – 120 000	78 949	265	75 429	261	64 718	235	58 954	197
N: 120 001 – 130 000	61 483	233	76 129	268	74 349	259	45 864	177
O: 130 001 – 140 000	56 972	223	58 756	237	64 417	251	50 250	195
P: 140 001 – 150 000	43 489	197	51 695	218	52 471	223	48 093	195
Q: 150 001 – 200 000	146 219	790	153 315	847	161 451	868	149 616	774
R: 200 001 – 300 000	139 758	1 035	150 994	1 163	160 518	1 224	144 473	1 083
S: 300 001 – 400 000	62 811	639	70 928	756	78 167	829	74 095	772
T: 400 001 – 500 000	29 650	382	35 696	481	42 680	579	42 121	564
U: 500 001 – 750 000	27 579	462	34 142	603	42 006	757	43 674	770
V: 750 001 – 1 000 000	8 835	193	11 565	272	13 924	332	14 781	364
W: 1 000 001 – 2 000 000	8 099	256	10 781	335	13 457	441	13 693	453
X: 2 000 001 – 5 000 000	2 044	110	3 005	179	4 059	252	3 971	231
Y: 5 000 001 +	298	34	420	61	702	99	795	125
<b>Total</b>	<b>1 246 677</b>	<b>6 638</b>	<b>1 222 142</b>	<b>7 303</b>	<b>1 182 758</b>	<b>7 734</b>	<b>901 454</b>	<b>6 744</b>

**Table A2.6.5: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	0.4%	0.3%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	2.0%	1.1%	1.7%	0.9%	1.4%	0.7%	1.0%	0.5%
D: 20 001 – 30 000	1.8%	1.2%	1.4%	0.9%	1.0%	0.6%	0.7%	0.4%
E: 30 001 – 40 000	2.9%	1.8%	2.4%	1.5%	1.6%	1.1%	1.1%	0.7%
F: 40 001 – 50 000	2.9%	1.9%	2.6%	1.6%	2.1%	1.2%	1.6%	1.0%
G: 50 001 – 60 000	3.3%	2.3%	2.8%	1.8%	2.3%	1.4%	1.8%	1.0%
H: 60 001 – 70 000	4.8%	2.9%	3.6%	2.2%	3.0%	1.7%	2.1%	1.2%
I: 70 001 – 80 000	6.5%	3.6%	5.5%	2.9%	4.1%	2.1%	2.5%	1.4%
J: 80 001 – 90 000	7.7%	4.1%	5.5%	3.0%	5.4%	2.6%	3.3%	1.7%
K: 90 000 – 100 000	7.4%	4.1%	7.3%	3.6%	5.8%	2.9%	3.8%	2.0%
L: 100 001 – 110 000	6.8%	4.2%	6.6%	3.6%	7.4%	3.4%	5.0%	2.4%
M: 110 001 – 120 000	6.3%	4.0%	6.2%	3.6%	5.5%	3.0%	6.5%	2.9%
N: 120 001 – 130 000	4.9%	3.5%	6.2%	3.7%	6.3%	3.3%	5.1%	2.6%
O: 130 001 – 140 000	4.6%	3.4%	4.8%	3.2%	5.4%	3.2%	5.6%	2.9%
P: 140 001 – 150 000	3.5%	3.0%	4.2%	3.0%	4.4%	2.9%	5.3%	2.9%
Q: 150 001 – 200 000	11.7%	11.9%	12.5%	11.6%	13.7%	11.2%	16.6%	11.5%
R: 200 001 – 300 000	11.2%	15.6%	12.4%	15.9%	13.6%	15.8%	16.0%	16.1%
S: 300 001 – 400 000	5.0%	9.6%	5.8%	10.4%	6.6%	10.7%	8.2%	11.5%
T: 400 001 – 500 000	2.4%	5.8%	2.9%	6.6%	3.6%	7.5%	4.7%	8.4%
U: 500 001 – 750 000	2.2%	7.0%	2.8%	8.3%	3.6%	9.8%	4.8%	11.4%
V: 750 001 – 1 000 000	0.7%	2.9%	0.9%	3.7%	1.2%	4.3%	1.6%	5.4%
W: 1 000 001 – 2 000 000	0.6%	3.9%	0.9%	4.6%	1.1%	5.7%	1.5%	6.7%
X: 2 000 001 – 5 000 000	0.2%	1.7%	0.2%	2.4%	0.3%	3.3%	0.4%	3.4%
Y: 5 000 001 +	0.0%	0.5%	0.0%	0.8%	0.1%	1.3%	0.1%	1.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.6: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	40 172	872	41 724	945	41 524	1 033	28 383	1 454
B: = 0	178	4	41	1	28	1	31	1
C: 1 – 20 000	42 156	562	37 643	537	33 312	512	18 547	347
D: 20 001 – 30 000	36 676	446	30 214	401	24 919	364	13 780	243
E: 30 001 – 40 000	70 283	627	54 904	564	36 623	490	18 973	319
F: 40 001 – 50 000	76 837	671	68 382	619	57 858	609	30 442	410
G: 50 001 – 60 000	81 367	691	73 186	675	69 431	684	40 978	469
H: 60 001 – 70 000	102 493	774	81 429	699	89 338	794	48 388	541
I: 70 001 – 80 000	111 853	766	99 944	747	105 742	857	55 404	576
J: 80 001 – 90 000	115 675	771	92 896	708	120 380	895	66 114	632
K: 90 000 – 100 000	102 033	671	103 030	719	119 434	925	72 190	662
L: 100 001 – 110 000	89 996	595	84 809	620	125 104	873	81 584	720
M: 110 001 – 120 000	73 274	496	78 222	576	97 385	771	89 930	709
N: 120 001 – 130 000	57 392	431	69 077	489	104 204	767	74 375	641
O: 130 001 – 140 000	48 669	361	52 346	419	88 501	646	76 448	633
P: 140 001 – 150 000	37 333	304	42 493	348	71 770	551	71 270	568
Q: 150 001 – 200 000	117 583	1 024	126 993	1 166	214 993	1 804	217 623	1 938
R: 200 001 – 300 000	85 744	828	97 539	981	192 043	1 730	191 771	1 892
S: 300 001 – 400 000	22 796	265	27 919	328	73 933	700	81 061	832
T: 400 001 – 500 000	7 279	102	9 623	136	33 614	337	37 871	405
U: 500 001 – 750 000	4 958	87	6 605	113	30 680	332	34 661	411
V: 750 001 – 1 000 000	1 096	23	1 491	30	9 750	110	11 094	140
W: 1 000 001 – 2 000 000	593	17	875	25	9 161	110	10 020	128
X: 2 000 001 – 5 000 000	132	4	205	7	2 649	34	2 781	38
Y: 5 000 001 +	29	1	45	2	475	6	524	11
<b>Total</b>	<b>1 326 597</b>	<b>11 393</b>	<b>1 281 635</b>	<b>11 856</b>	<b>1 752 851</b>	<b>15 984</b>	<b>1 374 243</b>	<b>14 719</b>



**Table A2.6.7: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2005 – 2008**  
 [Percentage of total]

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.0%	7.7%	3.3%	8.0%	2.4%	6.8%	2.1%	9.9%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	3.2%	4.9%	2.9%	4.5%	1.9%	3.2%	1.3%	2.4%
D: 20 001 – 30 000	2.8%	3.9%	2.4%	3.4%	1.4%	2.3%	1.0%	1.6%
E: 30 001 – 40 000	5.3%	5.5%	4.3%	4.8%	2.1%	3.1%	1.4%	2.2%
F: 40 001 – 50 000	5.8%	5.9%	5.3%	5.2%	3.3%	3.8%	2.2%	2.8%
G: 50 001 – 60 000	6.1%	6.1%	5.7%	5.7%	4.0%	4.3%	3.0%	3.2%
H: 60 001 – 70 000	7.7%	6.8%	6.4%	5.9%	5.1%	5.0%	3.5%	3.7%
I: 70 001 – 80 000	8.4%	6.7%	7.8%	6.3%	6.0%	5.4%	4.0%	3.9%
J: 80 001 – 90 000	8.7%	6.8%	7.2%	6.0%	6.9%	5.6%	4.8%	4.3%
K: 90 000 – 100 000	7.7%	5.9%	8.0%	6.1%	6.8%	5.8%	5.3%	4.5%
L: 100 001 – 110 000	6.8%	5.2%	6.6%	5.2%	7.1%	5.5%	5.9%	4.9%
M: 110 001 – 120 000	5.5%	4.4%	6.1%	4.9%	5.6%	4.8%	6.5%	4.8%
N: 120 001 – 130 000	4.3%	3.8%	5.4%	4.1%	5.9%	4.8%	5.4%	4.4%
O: 130 001 – 140 000	3.7%	3.2%	4.1%	3.5%	5.0%	4.0%	5.6%	4.3%
P: 140 001 – 150 000	2.8%	2.7%	3.3%	2.9%	4.1%	3.4%	5.2%	3.9%
Q: 150 001 – 200 000	8.9%	9.0%	9.9%	9.8%	12.3%	11.3%	15.8%	13.2%
R: 200 001 – 300 000	6.5%	7.3%	7.6%	8.3%	11.0%	10.8%	14.0%	12.9%
S: 300 001 – 400 000	1.7%	2.3%	2.2%	2.8%	4.2%	4.4%	5.9%	5.7%
T: 400 001 – 500 000	0.5%	0.9%	0.8%	1.1%	1.9%	2.1%	2.8%	2.7%
U: 500 001 – 750 000	0.4%	0.8%	0.5%	1.0%	1.8%	2.1%	2.5%	2.8%
V: 750 001 – 1 000 000	0.1%	0.2%	0.1%	0.3%	0.6%	0.7%	0.8%	0.9%
W: 1 000 001 – 2 000 000	0.0%	0.1%	0.1%	0.2%	0.5%	0.7%	0.7%	0.9%
X: 2 000 001 – 5 000 000	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	0.2%	0.3%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.8: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	461	22	423	24	651	52	713	257
B: = 0	2	–	–	–	3	–	2	–
C: 1 – 20 000	438	12	323	11	385	13	389	16
D: 20 001 – 30 000	429	11	283	7	333	12	290	11
E: 30 001 – 40 000	579	13	476	12	460	13	425	14
F: 40 001 – 50 000	634	14	534	13	482	14	590	17
G: 50 001 – 60 000	737	15	565	13	628	18	633	18
H: 60 001 – 70 000	771	16	632	15	758	21	787	22
I: 70 001 – 80 000	775	16	694	16	723	18	829	23
J: 80 001 – 90 000	836	16	676	15	753	18	849	21
K: 90 000 – 100 000	790	16	681	14	724	19	897	23
L: 100 001 – 110 000	708	14	652	14	714	19	983	24
M: 110 001 – 120 000	572	11	608	13	684	17	936	24
N: 120 001 – 130 000	554	12	527	11	606	15	968	24
O: 130 001 – 140 000	483	10	449	11	500	14	908	23
P: 140 001 – 150 000	389	9	399	9	488	14	840	21
Q: 150 001 – 200 000	1 503	39	1 476	40	1 717	53	2 695	75
R: 200 001 – 300 000	1 594	44	1 596	48	1 912	68	2 846	96
S: 300 001 – 400 000	730	22	792	27	928	40	1 461	61
T: 400 001 – 500 000	403	14	434	16	529	24	775	35
U: 500 001 – 750 000	348	14	450	20	586	31	830	43
V: 750 001 – 1 000 000	139	5	171	8	198	12	306	19
W: 1 000 001 – 2 000 000	158	10	178	11	219	15	314	22
X: 2 000 001 – 5 000 000	36	2	49	3	75	7	120	9
Y: 5 000 001 +	6	–	10	1	14	1	21	3
<b>Total</b>	<b>14 075</b>	<b>357</b>	<b>13 078</b>	<b>374</b>	<b>15 070</b>	<b>527</b>	<b>20 407</b>	<b>905</b>

**Table A2.6.9: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	3.3%	6.1%	3.2%	6.5%	4.3%	9.8%	3.5%	28.4%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	3.1%	3.2%	2.5%	2.8%	2.6%	2.4%	1.9%	1.8%
D: 20 001 – 30 000	3.0%	3.0%	2.2%	1.9%	2.2%	2.3%	1.4%	1.2%
E: 30 001 – 40 000	4.1%	3.6%	3.6%	3.3%	3.1%	2.4%	2.1%	1.6%
F: 40 001 – 50 000	4.5%	3.8%	4.1%	3.5%	3.2%	2.6%	2.9%	1.9%
G: 50 001 – 60 000	5.2%	4.3%	4.3%	3.4%	4.2%	3.4%	3.1%	2.0%
H: 60 001 – 70 000	5.5%	4.6%	4.8%	4.1%	5.0%	4.0%	3.9%	2.4%
I: 70 001 – 80 000	5.5%	4.4%	5.3%	4.4%	4.8%	3.3%	4.1%	2.6%
J: 80 001 – 90 000	5.9%	4.6%	5.2%	4.1%	5.0%	3.5%	4.2%	2.4%
K: 90 000 – 100 000	5.6%	4.4%	5.2%	3.8%	4.8%	3.7%	4.4%	2.5%
L: 100 001 – 110 000	5.0%	3.8%	5.0%	3.9%	4.7%	3.5%	4.8%	2.7%
M: 110 001 – 120 000	4.1%	3.2%	4.6%	3.4%	4.5%	3.3%	4.6%	2.6%
N: 120 001 – 130 000	3.9%	3.3%	4.0%	2.9%	4.0%	2.9%	4.7%	2.7%
O: 130 001 – 140 000	3.4%	2.9%	3.4%	2.9%	3.3%	2.7%	4.4%	2.6%
P: 140 001 – 150 000	2.8%	2.5%	3.1%	2.4%	3.2%	2.6%	4.1%	2.3%
Q: 150 001 – 200 000	10.7%	10.8%	11.3%	10.8%	11.4%	10.1%	13.2%	8.3%
R: 200 001 – 300 000	11.3%	12.4%	12.2%	12.8%	12.7%	12.9%	13.9%	10.6%
S: 300 001 – 400 000	5.2%	6.3%	6.1%	7.2%	6.2%	7.7%	7.2%	6.7%
T: 400 001 – 500 000	2.9%	3.9%	3.3%	4.3%	3.5%	4.6%	3.8%	3.9%
U: 500 001 – 750 000	2.5%	4.0%	3.4%	5.3%	3.9%	5.9%	4.1%	4.8%
V: 750 001 – 1 000 000	1.0%	1.5%	1.3%	2.2%	1.3%	2.3%	1.5%	2.1%
W: 1 000 001 – 2 000 000	1.1%	2.8%	1.4%	2.8%	1.5%	2.9%	1.5%	2.5%
X: 2 000 001 – 5 000 000	0.3%	0.6%	0.4%	0.8%	0.5%	1.3%	0.6%	1.0%
Y: 5 000 001 +	0.0%	0.0%	0.1%	0.3%	0.1%	0.2%	0.1%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.10: Individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2005 – 2008**

Taxable income group	2005			2006			2007			2008		
	Number of taxpayers	Amount allowed (R million)		Number of taxpayers	Amount allowed (R million)		Number of taxpayers	Amount allowed (R million)		Number of taxpayers	Amount allowed (R million)	
A: < 0	1 026	37		845	26		747	23		633	23	
B: = 0	30	1		12	–		11	–		3	–	
C: 1 – 20 000	2 494	35		1 685	22		1 341	20		715	12	
D: 20 001 – 30 000	3 848	67		2 107	36		1 388	24		666	12	
E: 30 001 – 40 000	7 060	132		4 854	90		2 939	58		1 265	27	
F: 40 001 – 50 000	9 119	175		6 128	112		4 200	82		2 299	49	
G: 50 001 – 60 000	11 859	238		8 001	152		5 413	110		2 844	61	
H: 60 001 – 70 000	14 053	293		9 983	196		6 795	143		3 880	86	
I: 70 001 – 80 000	16 440	358		11 859	246		8 371	182		4 726	106	
J: 80 001 – 90 000	17 466	399		13 113	281		9 549	219		5 523	134	
K: 90 000 – 100 000	18 428	445		13 789	314		10 649	256		6 430	161	
L: 100 001 – 110 000	18 808	474		14 837	347		11 386	286		7 060	186	
M: 110 001 – 120 000	19 680	526		15 325	378		11 876	309		7 924	213	
N: 120 001 – 130 000	19 812	554		15 949	408		12 207	328		8 405	234	
O: 130 001 – 140 000	19 978	583		16 307	434		12 807	358		8 724	254	
P: 140 001 – 150 000	19 361	580		16 630	464		13 249	385		9 144	279	
Q: 150 001 – 200 000	89 048	2 930		79 058	2 372		65 476	2 055		48 759	1 584	
R: 200 001 – 300 000	113 950	4 488		117 425	4 085		109 135	3 894		90 620	3 304	
S: 300 001 – 400 000	59 980	2 824		66 472	2 717		67 289	2 754		60 951	2 509	
T: 400 001 – 500 000	28 755	1 466		34 098	1 486		38 467	1 662		38 574	1 701	
U: 500 001 – 750 000	26 345	1 472		32 108	1 499		37 969	1 749		39 751	1 833	
V: 750 001 – 1 000 000	8 301	497		10 343	513		12 290	606		13 157	656	
W: 1 000 001 – 2 000 000	7 144	458		9 440	476		11 326	578		11 881	613	
X: 2 000 001 – 5 000 000	1 712	126		2 498	135		3 298	177		3 273	178	
Y: 5 000 001 +	230	19		365	18		531	28		646	36	
<b>Total</b>	<b>534 927</b>	<b>19 178</b>		<b>503 231</b>	<b>16 807</b>		<b>458 709</b>	<b>16 287</b>		<b>377 853</b>	<b>14 251</b>	

**Table A2.6.11: Individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.7%	0.3%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	1.3%	0.7%	1.0%	0.5%	0.6%	0.4%	0.3%	0.2%
F: 40 001 – 50 000	1.7%	0.9%	1.2%	0.7%	0.9%	0.5%	0.6%	0.3%
G: 50 001 – 60 000	2.2%	1.2%	1.6%	0.9%	1.2%	0.7%	0.8%	0.4%
H: 60 001 – 70 000	2.6%	1.5%	2.0%	1.2%	1.5%	0.9%	1.0%	0.6%
I: 70 001 – 80 000	3.1%	1.9%	2.4%	1.5%	1.8%	1.1%	1.3%	0.7%
J: 80 001 – 90 000	3.3%	2.1%	2.6%	1.7%	2.1%	1.3%	1.5%	0.9%
K: 90 000 – 100 000	3.4%	2.3%	2.7%	1.9%	2.3%	1.6%	1.7%	1.1%
L: 100 001 – 110 000	3.5%	2.5%	2.9%	2.1%	2.5%	1.8%	1.9%	1.3%
M: 110 001 – 120 000	3.7%	2.7%	3.0%	2.2%	2.6%	1.9%	2.1%	1.5%
N: 120 001 – 130 000	3.7%	2.9%	3.2%	2.4%	2.7%	2.0%	2.2%	1.6%
O: 130 001 – 140 000	3.7%	3.0%	3.2%	2.6%	2.8%	2.2%	2.3%	1.8%
P: 140 001 – 150 000	3.6%	3.0%	3.3%	2.8%	2.9%	2.4%	2.4%	2.0%
Q: 150 001 – 200 000	16.6%	15.3%	15.7%	14.1%	14.3%	12.6%	12.9%	11.1%
R: 200 001 – 300 000	21.3%	23.4%	23.3%	24.3%	23.8%	23.9%	24.0%	23.2%
S: 300 001 – 400 000	11.2%	14.7%	13.2%	16.2%	14.7%	16.9%	16.1%	17.6%
T: 400 001 – 500 000	5.4%	7.6%	6.8%	8.8%	8.4%	10.2%	10.2%	11.9%
U: 500 001 – 750 000	4.9%	7.7%	6.4%	8.9%	8.3%	10.7%	10.5%	12.9%
V: 750 001 – 1 000 000	1.6%	2.6%	2.1%	3.1%	2.7%	3.7%	3.5%	4.6%
W: 1 000 001 – 2 000 000	1.3%	2.4%	1.9%	2.8%	2.5%	3.5%	3.1%	4.3%
X: 2 000 001 – 5 000 000	0.3%	0.7%	0.5%	0.8%	0.7%	1.1%	0.9%	1.3%
Y: 5 000 001 +	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.12: Individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2005 – 2008**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	504	15	528	17	526	18	695	85
B: = 0	16	–	10	–	4	–	7	–
C: 1 – 20 000	663	13	593	12	653	15	614	14
D: 20 001 – 30 000	559	11	483	11	513	12	519	12
E: 30 001 – 40 000	696	14	676	14	715	16	667	15
F: 40 001 – 50 000	690	15	652	14	775	16	899	19
G: 50 001 – 60 000	791	16	691	16	836	19	875	20
H: 60 001 – 70 000	688	15	604	14	811	19	943	21
I: 70 001 – 80 000	672	16	622	14	735	18	967	22
J: 80 001 – 90 000	612	14	639	15	737	17	874	20
K: 90 000 – 100 000	596	15	579	14	716	18	895	21
L: 100 001 – 110 000	570	14	533	13	653	16	851	22
M: 110 001 – 120 000	545	13	518	13	646	17	799	19
N: 120 001 – 130 000	490	12	496	13	600	16	760	21
O: 130 001 – 140 000	465	12	458	12	556	15	793	21
P: 140 001 – 150 000	428	11	441	12	510	16	708	19
Q: 150 001 – 200 000	1 732	51	1 839	57	2 158	64	3 019	86
R: 200 001 – 300 000	1 845	65	2 222	77	2 578	92	3 807	127
S: 300 001 – 400 000	846	36	1 050	44	1 298	54	2 050	84
T: 400 001 – 500 000	434	20	547	25	757	36	1 134	49
U: 500 001 – 750 000	375	19	524	26	792	44	1 283	68
V: 750 001 – 1 000 000	117	6	186	10	246	15	373	22
W: 1 000 001 – 2 000 000	111	5	152	10	177	11	364	25
X: 2 000 001 – 5 000 000	21	1	32	2	55	4	69	5
Y: 5 000 001 +	5	1	4	–	7	1	12	1
<b>Total</b>	<b>14 471</b>	<b>410</b>	<b>15 079</b>	<b>456</b>	<b>18 054</b>	<b>568</b>	<b>23 977</b>	<b>817</b>

**Table A2.6.13: Individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2005 – 2008 [percentage of total]**

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.5%	3.6%	3.5%	3.7%	2.9%	3.2%	2.9%	10.4%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	4.6%	3.2%	3.9%	2.6%	3.6%	2.6%	2.6%	1.8%
D: 20 001 – 30 000	3.9%	2.6%	3.2%	2.3%	2.8%	2.1%	2.2%	1.5%
E: 30 001 – 40 000	4.8%	3.4%	4.5%	3.0%	4.0%	2.8%	2.8%	1.8%
F: 40 001 – 50 000	4.8%	3.5%	4.3%	3.1%	4.3%	2.9%	3.7%	2.3%
G: 50 001 – 60 000	5.5%	3.9%	4.6%	3.5%	4.6%	3.4%	3.6%	2.5%
H: 60 001 – 70 000	4.8%	3.7%	4.0%	3.0%	4.5%	3.3%	3.9%	2.6%
I: 70 001 – 80 000	4.6%	4.0%	4.1%	3.1%	4.1%	3.2%	4.0%	2.6%
J: 80 001 – 90 000	4.2%	3.4%	4.2%	3.3%	4.1%	3.0%	3.6%	2.4%
K: 90 000 – 100 000	4.1%	3.8%	3.8%	3.0%	4.0%	3.1%	3.7%	2.5%
L: 100 001 – 110 000	3.9%	3.4%	3.5%	2.9%	3.6%	2.8%	3.5%	2.7%
M: 110 001 – 120 000	3.8%	3.3%	3.4%	2.9%	3.6%	3.0%	3.3%	2.4%
N: 120 001 – 130 000	3.4%	3.0%	3.3%	2.9%	3.3%	2.8%	3.2%	2.6%
O: 130 001 – 140 000	3.2%	3.0%	3.0%	2.7%	3.1%	2.6%	3.3%	2.6%
P: 140 001 – 150 000	3.0%	2.7%	2.9%	2.7%	2.8%	2.7%	3.0%	2.3%
Q: 150 001 – 200 000	12.0%	12.5%	12.2%	12.5%	12.0%	11.2%	12.6%	10.5%
R: 200 001 – 300 000	12.7%	15.9%	14.7%	16.9%	14.3%	16.2%	15.9%	15.5%
S: 300 001 – 400 000	5.8%	8.7%	7.0%	9.6%	7.2%	9.6%	8.5%	10.3%
T: 400 001 – 500 000	3.0%	4.8%	3.6%	5.5%	4.2%	6.4%	4.7%	6.0%
U: 500 001 – 750 000	2.6%	4.6%	3.5%	5.8%	4.4%	7.8%	5.4%	8.4%
V: 750 001 – 1 000 000	0.8%	1.5%	1.2%	2.2%	1.4%	2.7%	1.6%	2.7%
W: 1 000 001 – 2 000 000	0.8%	1.3%	1.0%	2.1%	1.0%	1.9%	1.5%	3.0%
X: 2 000 001 – 5 000 000	0.1%	0.2%	0.2%	0.5%	0.3%	0.7%	0.3%	0.6%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.0%	0.0%	0.2%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.6.14: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2005 – 2008

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2 800	125	2 500	177	2 093	113	1 827	187
B: = 0	74	3	61	4	110	8	197	18
C: 1 – 20 000	4 334	89	3 336	86	2 586	62	1 592	40
D: 20 001 – 30 000	3 741	85	2 774	68	2 099	53	1 139	34
E: 30 001 – 40 000	5 361	111	4 232	100	3 036	76	1 691	44
F: 40 001 – 50 000	5 343	113	4 136	106	3 351	85	2 250	60
G: 50 001 – 60 000	5 348	120	4 396	112	3 553	88	2 236	57
H: 60 001 – 70 000	5 429	118	4 350	117	3 809	95	2 331	58
I: 70 001 – 80 000	5 511	125	4 549	117	3 821	91	2 404	65
J: 80 001 – 90 000	5 291	119	4 386	115	3 980	95	2 419	60
K: 90 000 – 100 000	5 168	110	4 338	117	4 022	96	2 447	62
L: 100 001 – 110 000	5 140	113	4 296	115	3 894	92	2 502	61
M: 110 001 – 120 000	4 978	113	4 211	113	3 829	92	2 555	66
N: 120 001 – 130 000	4 704	104	4 197	113	3 906	91	2 467	64
O: 130 001 – 140 000	4 532	111	3 950	112	3 683	96	2 501	62
P: 140 001 – 150 000	4 354	102	3 793	106	3 424	90	2 426	62
Q: 150 001 – 200 000	17 838	477	15 821	473	14 851	426	10 789	304
R: 200 001 – 300 000	21 637	713	19 892	728	19 766	677	14 798	493
S: 300 001 – 400 000	10 675	428	10 044	484	10 748	484	8 893	371
T: 400 001 – 500 000	5 387	271	5 304	312	6 103	328	5 287	258
U: 500 001 – 750 000	5 309	302	5 524	389	6 476	442	5 850	399
V: 750 001 – 1 000 000	1 869	131	1 844	152	2 230	194	2 084	183
W: 1 000 001 – 2 000 000	1 761	130	1 799	170	2 118	213	2 030	228
X: 2 000 001 – 5 000 000	494	23	515	46	649	66	672	109
Y: 5 000 001 +	102	9	103	12	168	18	163	23
<b>Total</b>	<b>137 180</b>	<b>4 143</b>	<b>120 351</b>	<b>4 442</b>	<b>114 305</b>	<b>4 173</b>	<b>83 550</b>	<b>3 368</b>



Table A2.6.15: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2005 – 2008 [percentage of total]

Taxable income group	2005		2006		2007		2008	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	2.0%	3.0%	2.1%	4.0%	1.8%	2.7%	2.2%	5.5%
B: = 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%
C: 1 – 20 000	3.2%	2.2%	2.8%	1.9%	2.3%	1.5%	1.9%	1.2%
D: 20 001 – 30 000	2.7%	2.1%	2.3%	1.5%	1.8%	1.3%	1.4%	1.0%
E: 30 001 – 40 000	3.9%	2.7%	3.5%	2.2%	2.7%	1.8%	2.0%	1.3%
F: 40 001 – 50 000	3.9%	2.7%	3.4%	2.4%	2.9%	2.0%	2.7%	1.8%
G: 50 001 – 60 000	3.9%	2.9%	3.7%	2.5%	3.1%	2.1%	2.7%	1.7%
H: 60 001 – 70 000	4.0%	2.8%	3.6%	2.6%	3.3%	2.3%	2.8%	1.7%
I: 70 001 – 80 000	4.0%	3.0%	3.8%	2.6%	3.3%	2.2%	2.9%	1.9%
J: 80 001 – 90 000	3.9%	2.9%	3.6%	2.6%	3.5%	2.3%	2.9%	1.8%
K: 90 000 – 100 000	3.8%	2.6%	3.6%	2.6%	3.5%	2.3%	2.9%	1.8%
L: 100 001 – 110 000	3.7%	2.7%	3.6%	2.6%	3.4%	2.2%	3.0%	1.8%
M: 110 001 – 120 000	3.6%	2.7%	3.5%	2.5%	3.3%	2.2%	3.1%	2.0%
N: 120 001 – 130 000	3.4%	2.5%	3.5%	2.5%	3.4%	2.2%	3.0%	1.9%
O: 130 001 – 140 000	3.3%	2.7%	3.3%	2.5%	3.2%	2.3%	3.0%	1.8%
P: 140 001 – 150 000	3.2%	2.5%	3.2%	2.4%	3.0%	2.2%	2.9%	1.8%
Q: 150 001 – 200 000	13.0%	11.5%	13.1%	10.6%	13.0%	10.2%	12.9%	9.0%
R: 200 001 – 300 000	15.8%	17.2%	16.5%	16.4%	17.3%	16.2%	17.7%	14.6%
S: 300 001 – 400 000	7.8%	10.3%	8.3%	10.9%	9.4%	11.6%	10.6%	11.0%
T: 400 001 – 500 000	3.9%	6.5%	4.4%	7.0%	5.3%	7.9%	6.3%	7.7%
U: 500 001 – 750 000	3.9%	7.3%	4.6%	8.8%	5.7%	10.6%	7.0%	11.9%
V: 750 001 – 1 000 000	1.4%	3.2%	1.5%	3.4%	2.0%	4.7%	2.5%	5.4%
W: 1 000 001 – 2 000 000	1.3%	3.1%	1.5%	3.8%	1.9%	5.1%	2.4%	6.8%
X: 2 000 001 – 5 000 000	0.4%	0.5%	0.4%	1.0%	0.6%	1.6%	0.8%	3.2%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.3%	0.1%	0.4%	0.2%	0.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.1.1: Companies: Provisional tax payments by sector, 2003/04 – 2008/09

Sector	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09 <sup>1</sup>
<b>R million</b>						
Agencies and other services	1 636	2 061	2 316	3 383	2 940	3 679
Agriculture, forestry and fishing	946	914	706	927	1 684	2 056
Bricks, ceramic, glass, cement and similar products	1 225	1 317	1 620	2 073	1 774	1 315
Catering and accommodation	505	611	769	971	1 141	1 171
Chemicals and chemical, rubber and plastic products	1 769	2 272	2 145	2 208	3 030	3 728
Clothing and footwear	193	270	322	360	405	372
Coal and petroleum products	2 889	4 441	5 256	7 044	8 032	10 191
Construction	693	962	1 306	1 930	2 864	4 537
Educational services	36	59	63	93	170	255
Electricity, gas and water	207	150	836	1 921	1 147	867
Employment (director of a company/member of CC)	216	291	310	417	563	766
Financing, insurance, real estate and business services	16 417	19 488	22 074	31 164	39 077	47 173
Food, drink and tobacco	3 140	4 099	4 693	5 046	4 474	3 841
Leather, leather goods and fur (excl. footwear and clothing)	46	74	19	26	64	38
Long term insurance	3 441	5 338	5 698	5 760	10 735	8 171
Machinery and related items	1 359	1 454	1 589	1 983	3 050	4 142
Medical, dental and other health and veterinary services	995	1 235	1 454	1 567	1 712	1 891
Metal and metal products	2 631	3 075	4 416	5 274	6 575	9 942
Mining and quarrying	6 799	2 624	5 001	11 441	14 839	21 981
Other manufacturing industries	1 548	1 788	1 958	2 184	2 254	2 584
Paper, printing and publishing	1 404	806	674	767	1 068	1 309
Personal and household services	34	45	53	68	93	119
Recreation and cultural services	552	816	1 105	1 597	2 032	2 007
Research and scientific institutes	52	60	49	66	55	79
Retail trade	3 282	4 320	5 692	7 594	8 214	8 698
Scientific, optical and similar equipment	86	82	107	129	206	233
Social and related community services	19	23	24	34	15	18
Specialised repair services	113	134	162	188	260	337
Textiles	161	194	148	138	318	357
Transport equipment	59	76	74	118	173	223
Transport, storage and communications	3 639	5 901	11 008	12 163	12 572	11 235
Vehicles, parts and accessories	2 541	3 177	3 995	5 317	4 774	4 658
Wholesale trade	2 140	2 807	3 019	3 680	5 617	5 959
Wood, wood products and furniture	170	258	292	432	362	374
Other	352	465	614	1 003	247	212
<b>Total<sup>2</sup></b>	<b>61 294</b>	<b>71 687</b>	<b>89 565</b>	<b>119 068</b>	<b>142 533</b>	<b>164 516</b>

1. All figures relating to 2008/09 are unaudited.

2. Due to timing differences these figures do not balance to actual provisional tax collections reflected in Table 1.5.3.

Table A3.1.2: Companies: Provisional tax payments by sector, 2003/04 – 2008/09 [percentage of total]

Sector	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
<b>Percentage of total</b>						
Agencies and other services	2.7%	2.9%	2.6%	2.8%	2.1%	2.2%
Agriculture, forestry and fishing	1.5%	1.3%	0.8%	0.8%	1.2%	1.2%
Bricks, ceramic, glass, cement and similar products	2.0%	1.8%	1.8%	1.7%	1.2%	0.8%
Catering and accommodation	0.8%	0.9%	0.9%	0.8%	0.8%	0.7%
Chemicals and chemical, rubber and plastic products	2.9%	3.2%	2.4%	1.9%	2.1%	2.3%
Clothing and footwear	0.3%	0.4%	0.4%	0.3%	0.3%	0.2%
Coal and petroleum products	4.7%	6.2%	5.9%	5.9%	5.6%	6.2%
Construction	1.1%	1.3%	1.5%	1.6%	2.0%	2.8%
Educational services	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
Electricity, gas and water	0.3%	0.2%	0.9%	1.6%	0.8%	0.5%
Employment (director of a company/member of CC)	0.4%	0.4%	0.3%	0.4%	0.4%	0.5%
Financing, insurance, real estate and business services	26.8%	27.2%	24.6%	26.2%	27.4%	28.7%
Food, drink and tobacco	5.1%	5.7%	5.2%	4.2%	3.1%	2.3%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Long term insurance	5.6%	7.4%	6.4%	4.8%	7.5%	5.0%
Machinery and related items	2.2%	2.0%	1.8%	1.7%	2.1%	2.5%
Medical, dental and other health and veterinary services	1.6%	1.7%	1.6%	1.3%	1.2%	1.1%
Metal	4.3%	4.3%	4.9%	4.4%	4.6%	6.0%
Mining and quarrying	11.1%	3.7%	5.6%	9.6%	10.4%	13.4%
Other manufacturing industries	2.5%	2.5%	2.2%	1.8%	1.6%	1.6%
Paper, printing and publishing	2.3%	1.1%	0.8%	0.6%	0.7%	0.8%
Personal and household services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Recreation and cultural services	0.9%	1.1%	1.2%	1.3%	1.4%	1.2%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
Retail trade	5.4%	6.0%	6.4%	6.4%	5.8%	5.3%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Textiles	0.3%	0.3%	0.2%	0.1%	0.2%	0.2%
Transport equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport, storage and communications	5.9%	8.2%	12.3%	10.2%	8.8%	6.8%
Vehicles, parts and accessories	4.1%	4.4%	4.5%	4.5%	3.3%	2.8%
Wholesale trade	3.5%	3.9%	3.4%	3.1%	3.9%	3.6%
Wood, wood products and furniture	0.3%	0.4%	0.3%	0.4%	0.3%	0.2%
Other	0.6%	0.6%	0.7%	0.8%	0.2%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.1.3. Companies: Provisional tax payments by sector, 2003/04 – 2008/09 [percentage year-on-year]

Sector	2004/05	2005/06	2006/07	2007/08	2008/09
Agencies and other services	26.0%	12.4%	46.1%	-13.1%	25.1%
Agriculture, forestry and fishing	-3.4%	-22.8%	31.3%	81.6%	22.1%
Bricks, ceramic, glass, cement and similar products	7.5%	23.0%	28.0%	-14.4%	-25.9%
Catering and accommodation	21.0%	25.9%	26.2%	17.5%	2.6%
Chemicals and chemical, rubber and plastic products	28.4%	-5.6%	3.0%	37.2%	23.1%
Clothing and footwear	40.1%	19.1%	11.7%	12.7%	-8.3%
Coal and petroleum products	53.7%	18.3%	34.0%	14.0%	26.9%
Construction	38.8%	35.8%	47.8%	48.4%	58.4%
Educational services	65.0%	5.8%	49.1%	82.2%	50.1%
Electricity, gas and water	-27.5%	456.7%	129.7%	-40.3%	-24.4%
Employment (director of a company/member of CC)	34.4%	6.6%	34.4%	35.1%	36.1%
Financing, insurance, real estate and business services	18.7%	13.3%	41.2%	25.4%	20.7%
Food, drink and tobacco	30.5%	14.5%	7.5%	-11.3%	-14.2%
Leather, leather goods and fur (excl. footwear and clothing)	60.7%	-75.0%	41.9%	143.7%	-41.3%
Long term insurance	55.1%	6.7%	1.1%	86.4%	-23.9%
Machinery and related items	7.0%	9.3%	24.8%	53.8%	35.8%
Medical, dental and other health and veterinary services	24.2%	17.7%	7.7%	9.3%	10.4%
Metal	16.9%	43.6%	19.5%	24.7%	51.2%
Mining and quarrying	-61.4%	90.6%	128.8%	29.7%	48.1%
Other manufacturing industries	15.5%	9.5%	11.5%	3.2%	14.6%
Paper, printing and publishing	-42.6%	-16.4%	13.8%	39.2%	22.6%
Personal and household services	34.9%	16.0%	30.0%	36.8%	27.3%
Recreation and cultural services	47.6%	35.5%	44.5%	27.2%	-1.2%
Research and scientific institutes	16.1%	-19.3%	36.3%	-16.7%	44.1%
Retail trade	31.6%	31.8%	33.4%	8.2%	5.9%
Scientific, optical and similar equipment	-4.7%	31.8%	20.4%	58.8%	13.2%
Social and related community services	19.7%	1.4%	45.1%	-57.3%	21.7%
Specialised repair services	18.8%	20.6%	16.0%	38.2%	29.5%
Textiles	20.3%	-23.8%	-6.3%	129.3%	12.4%
Transport equipment	29.5%	-2.7%	58.6%	46.9%	28.9%
Transport, storage and communications	62.2%	86.5%	10.5%	3.4%	-10.6%
Vehicles, parts and accessories	25.1%	25.8%	33.1%	-10.2%	-2.4%
Wholesale trade	31.1%	7.5%	21.9%	52.6%	6.1%
Wood, wood products and furniture	52.1%	13.0%	48.0%	-16.3%	3.5%
Other	32.0%	32.1%	63.4%	-75.4%	-14.0%
<b>Total</b>	<b>17.0%</b>	<b>24.9%</b>	<b>32.9%</b>	<b>19.7%</b>	<b>15.4%</b>

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

Taxable income groups	2005			2006			2007			2008		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000	1 972	-140 249	229	1 816	-123 955	325	1 191	-118 258	288	385	-12 455	-
B: -5 000 001 to -10 000 000	1 581	-11 131	6	1 560	-10 890	1	1 299	-9 006	-	577	-4 012	5
C: -1 000 001 to -5 000 000	10 373	-21 740	1	10 288	-21 338	3	8 586	-17 683	3	4 613	-9 319	-
D: -500 001 to -1 000 000	10 670	-7 489	1	10 978	-7 689	-	9 127	-6 368	-	5 171	-3 617	-
E: -250 001 to -500 000	17 461	-6 150	7	17 263	-6 073	1	14 271	-5 030	1	8 072	-2 855	-
F: -100 001 to -250 000	31 522	-5 070	1	31 126	-5 033	-	23 940	-3 883	-	12 978	-2 117	-
G: -1 to -100 000	118 200	-3 240	2	111 702	-3 118	-	76 265	-2 214	4	39 609	-1 167	-
H: = 0	212 618	-	47	219 994	-	42	104 909	-	38	34 961	-	52
I: 1 to 100 000	88 891	2 324	661	100 081	2 752	655	73 354	2 149	465	41 379	1 264	270
J: 100 001 to 250 000	22 474	3 608	1 022	27 044	4 390	1 098	23 009	3 744	885	14 124	2 312	537
K: 250 001 to 500 000	12 952	4 583	1 354	15 680	5 529	1 506	15 371	5 408	1 354	10 073	3 557	868
L: 500 001 to 750 000	5 722	3 492	1 043	6 804	4 154	1 191	6 628	4 052	1 127	4 315	2 643	725
M: 750 001 to 1 000 000	3 292	2 855	855	3 978	3 442	998	4 090	3 551	1 010	2 559	2 214	621
N: 1 000 001 to 2 500 000	7 503	11 700	3 501	8 739	13 609	3 973	9 078	14 214	4 117	5 979	9 382	2 697
O: 2 500 001 to 5 000 000	3 201	11 197	3 343	3 739	13 068	3 822	4 032	14 173	4 138	2 546	8 885	2 577
P: 5 000 001 to 7 500 000	1 196	7 298	2 165	1 381	8 443	2 458	1 441	8 778	2 564	923	5 631	1 631
Q: 7 500 001 to 10 000 000	604	5 194	1 536	727	6 292	1 833	831	7 151	2 083	502	4 335	1 256
R: 10 000 001 to 25 000 000	1 153	18 009	5 319	1 418	21 732	6 406	1 509	23 238	6 757	787	11 893	3 450
S: 25 000 001 to 50 000 000	449	15 593	4 602	539	18 757	5 484	485	16 897	4 979	203	7 028	2 024
T: 50 000 001 to 75 000 000	165	10 163	2 984	193	11 800	3 450	158	9 677	2 813	49	2 982	849
U: 75 000 001 to 100 000 000	75	6 508	2 049	93	7 891	2 298	79	6 824	1 987	16	1 477	426
V: 100 000 001 to 200 000 000	125	16 976	4 958	146	21 296	6 217	112	15 142	4 404	30	4 007	1 164
W: 200 000 001 +	169	158 369	46 668	172	187 025	54 328	142	149 583	43 416	22	25 204	7 283
<b>Total</b>	<b>552 368</b>		<b>82 358</b>	<b>575 461</b>		<b>96 087</b>	<b>379 907</b>		<b>82 434</b>	<b>189 873</b>		<b>26 435</b>
Total < 0 taxable income	191 779	-195 069	248	184 733	-178 094	330	134 679	-162 442	296	71 405	-35 542	5
Total = 0 taxable income	212 618	-	47	219 994	-	42	104 909	-	38	34 961	-	52
Total > 0 taxable income	147 971	277 868	82 063	170 734	330 180	95 716	140 319	284 582	82 099	83 507	92 815	26 379
<b>Total</b>	<b>552 368</b>		<b>82 358</b>	<b>575 461</b>		<b>96 087</b>	<b>379 907</b>		<b>82 434</b>	<b>189 873</b>		<b>26 435</b>
<b>Percentage</b>												
Total < 0 taxable income	34.7%			32.1%			35.5%			37.6%		
Total = 0 taxable income	38.5%			38.2%			27.6%			18.4%		
Total > 0 taxable income	26.8%			29.7%			36.9%			44.0%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

Table A3.2.2: Companies with a positive taxable income and tax assessed by taxable income group, 2005 – 2008 [percentage of total]

Taxable income groups	2005			2006			2007			2008		
	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	60.1%	0.8%	0.8%	58.6%	0.8%	0.7%	52.3%	0.8%	0.6%	49.6%	1.4%	1.0%
J: 100 001 to 250 000	15.2%	1.3%	1.2%	15.8%	1.3%	1.1%	16.4%	1.3%	1.1%	16.9%	2.5%	2.0%
K: 250 001 to 500 000	8.8%	1.6%	1.7%	9.2%	1.7%	1.6%	11.0%	1.9%	1.6%	12.1%	3.8%	3.3%
L: 500 001 to 750 000	3.9%	1.3%	1.3%	4.0%	1.3%	1.2%	4.7%	1.4%	1.4%	5.2%	2.8%	2.7%
M: 750 001 to 1 000 000	2.2%	1.0%	1.0%	2.3%	1.0%	1.0%	2.9%	1.2%	1.2%	3.1%	2.4%	2.4%
N: 1 000 001 to 2 500 000	5.1%	4.2%	4.3%	5.1%	4.1%	4.2%	6.5%	5.0%	5.0%	7.2%	10.1%	10.2%
O: 2 500 001 to 5 000 000	2.2%	4.0%	4.1%	2.2%	4.0%	4.0%	2.9%	5.0%	5.0%	3.0%	9.6%	9.8%
P: 5 000 001 to 7 500 000	0.8%	2.6%	2.6%	0.8%	2.6%	2.6%	1.0%	3.1%	3.1%	1.1%	6.1%	6.2%
Q: 7 500 001 to 10 000 000	0.4%	1.9%	1.9%	0.4%	1.9%	1.9%	0.6%	2.5%	2.5%	0.6%	4.7%	4.8%
R: 10 000 001 to 25 000 000	0.8%	6.5%	6.5%	0.8%	6.6%	6.7%	1.1%	8.2%	8.2%	0.9%	12.8%	13.1%
S: 25 000 001 to 50 000 000	0.3%	5.6%	5.6%	0.3%	5.7%	5.7%	0.3%	5.9%	6.1%	0.2%	7.6%	7.7%
T: 50 000 001 to 75 000 000	0.1%	3.7%	3.6%	0.1%	3.6%	3.6%	0.1%	3.4%	3.4%	0.1%	3.2%	3.2%
U: 75 000 001 to 100 000 000	0.1%	2.3%	2.5%	0.1%	2.4%	2.4%	0.1%	2.4%	2.4%	0.0%	1.6%	1.6%
V: 100 000 001 to 200 000 000	0.1%	6.1%	6.0%	0.1%	6.4%	6.5%	0.1%	5.3%	5.4%	0.0%	4.3%	4.4%
W: 200 000 001 +	0.1%	57.0%	56.9%	0.1%	56.6%	56.8%	0.1%	52.6%	52.9%	0.0%	27.2%	27.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.3.1: Companies: Taxable income and tax assessed by sector (all companies), 2005 – 2008

Sector	2005			2006			2007			2008		
	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	82 453	-1 150	2 023	124 047	2 076	3 506	44 829	-37 097	2 497	8 467	1 759	822
Agriculture, forestry and fishing	13 037	-10 338	586	11 620	-9 246	779	11 259	-12 539	1 292	6 308	-2 766	440
Bricks, ceramic, glass, cement and similar products	1 450	3 821	1 299	1 288	3 861	1 313	1 539	1 286	540	738	432	181
Catering and accommodation	11 445	-1 582	683	10 837	-1 235	747	9 837	-1 239	543	5 230	-647	240
Chemicals and chemical, rubber and plastic products	2 963	2 050	1 881	2 510	2 445	1 753	2 988	2 396	1 820	1 565	1 009	446
Clothing and footwear	1 987	26	278	1 605	115	273	1 875	334	229	895	165	98
Coal and petroleum products	506	11 381	5 056	412	16 394	5 718	652	20 207	6 163	325	135	83
Construction	37 689	715	1 248	35 698	1 246	1 681	22 542	5 058	2 374	10 608	3 877	1 556
Educational services	4 401	-210	92	3 918	-151	119	2 637	197	153	1 234	44	40
Electricity, gas and water	1 862	-448	205	1 744	5 285	1 616	1 133	3 996	1 657	576	339	110
Employment (director of a company/member of CC)	686	23	16	904	291	90	2 734	1 697	524	22	1 414	397
Financing, insurance, real estate and business services	201 850	16 840	23 639	197 327	23 741	23 875	126 337	40 300	20 379	68 216	12 709	7 319
Food, drink and tobacco	3 434	8 459	4 280	3 088	9 073	4 336	3 111	6 200	3 027	1 643	-155	266
Leather, leather goods and fur (excl. footwear and clothing)	246	-982	23	220	-446	31	228	131	68	114	28	14
Long term insurance	175	9 434	4 811	160	10 588	5 337	159	544	2 229	65	874	271
Machinery and related items	5 991	2 425	1 418	5 227	3 882	1 684	6 439	6 366	2 298	3 577	2 689	914
Medical, dental and other health and veterinary services	5 201	2 691	1 225	5 107	3 573	1 335	4 137	3 685	1 269	2 259	1 032	350
Metal	5 323	7 209	3 958	4 354	10 763	4 332	4 616	7 671	2 896	2 629	2 324	843
Mining and quarrying	898	6 657	4 024	729	14 212	5 239	247	11 055	3 334	54	-18	5
Other manufacturing industries	9 349	-1 338	2 007	8 353	-3 774	1 721	4 368	-1 898	1 248	2 214	1 364	625
Paper, printing and publishing	3 638	127	670	3 070	-497	651	3 113	1 453	861	1 622	384	210
Personal and household services	5 169	-156	62	4 599	-154	59	3 538	-60	66	1 952	-17	34
Recreation and cultural services	4 339	476	891	3 653	3 060	1 481	2 975	4 028	1 488	1 569	257	159
Research and scientific institutes	745	-489	50	712	-468	41	633	-142	65	283	-51	36
Retail trade	63 081	10 444	5 374	63 015	14 914	6 248	42 827	11 690	4 816	22 080	3 468	1 644
Scientific, optical and similar equipment	518	153	98	502	158	84	652	374	159	325	211	83
Social and related community services	9 335	-85	2	10 643	-78	4	7 583	-36	14	1 925	2	6
Specialised repair services	5 012	-762	197	4 237	-945	185	3 567	-742	179	2 026	367	133
Textiles	1 159	-2 009	102	891	-1 884	150	985	-1 198	84	460	-261	63
Transport equipment	466	23	62	445	135	85	766	97	102	413	117	66
Transport, storage and communications	16 149	-2 270	6 742	15 107	16 167	10 291	10 278	15 141	8 437	5 060	16 978	5 640
Vehicles, parts and accessories	4 649	9 627	3 465	4 058	14 123	4 799	5 255	10 822	3 774	2 814	1 514	559
Wholesale trade	20 040	5 367	2 957	17 280	6 394	3 014	12 202	12 811	4 486	6 369	3 113	1 193
Wood, wood products and furniture	2 397	-224	301	2 063	-280	324	2 196	415	307	1 179	175	131
Other <sup>1</sup>	24 725	6 893	2 632	26 038	8 751	3 186	31 670	9 136	3 056	25 057	4 409	1 458
<b>Total</b>	<b>552 368</b>		<b>82 358</b>	<b>575 461</b>		<b>96 087</b>	<b>379 907</b>		<b>82 434</b>	<b>189 873</b>		<b>26 435</b>

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

Table A3.3.2: Companies: Taxable income and tax assessed by sector (all companies), 2005 – 2008 [percentage of total]

Sector	2005				2006				2007				2008			
	Number of taxpayers	Taxable income	Tax assessed	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Percentage of total
Agencies and other services	14.9%	-1.4%	2.5%		21.6%	1.4%	3.6%		11.8%	-30.4%	3.0%		4.5%	3.1%	3.1%	
Agriculture, forestry and fishing	2.4%	-12.5%	0.7%		2.0%	-6.1%	0.8%		3.0%	-10.3%	1.6%		3.3%	-4.8%	1.7%	
Bricks, ceramic, glass, cement and similar products	0.3%	4.6%	1.6%		0.2%	2.5%	1.4%		0.4%	1.1%	0.7%		0.4%	0.8%	0.7%	
Catering and accommodation	2.1%	-1.9%	0.8%		1.9%	-0.8%	0.8%		2.6%	-1.0%	0.7%		2.8%	-1.1%	0.9%	
Chemicals and chemical, rubber and plastic products	0.5%	2.5%	2.3%		0.4%	1.6%	1.8%		0.8%	2.0%	2.2%		0.8%	1.8%	1.7%	
Clothing and footwear	0.4%	0.0%	0.3%		0.3%	0.1%	0.3%		0.5%	0.3%	0.3%		0.5%	0.3%	0.4%	
Coal and petroleum products	0.1%	13.7%	6.1%		0.1%	10.8%	6.0%		0.2%	16.5%	7.5%		0.2%	0.2%	0.3%	
Construction	6.8%	0.9%	1.5%		6.2%	0.8%	1.7%		5.9%	4.1%	2.9%		5.6%	6.8%	5.9%	
Educational services	0.8%	-0.3%	0.1%		0.7%	-0.1%	0.1%		0.7%	0.2%	0.2%		0.6%	0.1%	0.2%	
Electricity, gas and water	0.3%	-0.5%	0.2%		0.3%	3.5%	1.7%		0.3%	3.3%	2.0%		0.3%	0.6%	0.4%	
Employment (director of a company/member of CC)	0.1%	0.0%	0.0%		0.2%	0.2%	0.1%		0.7%	1.4%	0.6%		0.0%	2.5%	1.5%	
Financing, insurance, real estate and business services	36.5%	20.3%	28.7%		34.3%	15.6%	24.8%		33.3%	33.0%	24.7%		35.9%	22.2%	27.7%	
Food, drink and tobacco	0.6%	10.2%	5.2%		0.5%	6.0%	4.5%		0.8%	5.1%	3.7%		0.9%	-0.3%	1.0%	
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	-1.2%	0.0%		0.0%	-0.3%	0.0%		0.1%	0.1%	0.1%		0.1%	0.0%	0.1%	
Long term insurance	0.0%	11.4%	5.8%		0.0%	7.0%	5.6%		0.0%	0.4%	2.7%		0.0%	1.5%	1.0%	
Machinery and related items	1.1%	2.9%	1.7%		0.9%	2.6%	1.8%		1.7%	5.2%	2.8%		1.9%	4.7%	3.5%	
Medical, dental and other health and veterinary services	0.9%	3.3%	1.5%		0.9%	2.3%	1.4%		1.1%	3.0%	1.5%		1.2%	1.8%	1.3%	
Metal	1.0%	8.7%	4.8%		0.8%	7.1%	4.5%		1.2%	6.3%	3.5%		1.4%	4.1%	3.2%	
Mining and quarrying	0.2%	8.0%	4.9%		0.1%	9.3%	5.5%		0.1%	9.1%	4.0%		0.0%	-0.0%	0.0%	
Other manufacturing industries	1.7%	-1.6%	2.4%		1.5%	-2.5%	1.8%		1.1%	-1.6%	1.5%		1.2%	2.4%	2.4%	
Paper, printing and publishing	0.7%	0.2%	0.8%		0.5%	-0.3%	0.7%		0.8%	1.2%	1.0%		0.9%	0.7%	0.8%	
Personal and household services	0.9%	-0.2%	0.1%		0.8%	-0.1%	0.1%		0.9%	-0.0%	0.1%		1.0%	-0.0%	0.1%	
Recreation and cultural services	0.8%	0.6%	1.1%		0.6%	2.0%	1.5%		0.8%	3.3%	1.8%		0.8%	0.4%	0.6%	
Research and scientific institutes	0.1%	-0.6%	0.1%		0.1%	-0.3%	0.0%		0.2%	-0.1%	0.1%		0.1%	-0.1%	0.1%	
Retail trade	11.4%	12.6%	6.5%		11.0%	9.8%	6.5%		11.3%	9.6%	5.8%		11.6%	6.1%	6.2%	
Scientific, optical and similar equipment	0.1%	0.2%	0.1%		0.1%	0.1%	0.1%		0.2%	0.3%	0.2%		0.2%	0.4%	0.3%	
Social and related community services	1.7%	-0.1%	0.0%		1.8%	-0.1%	0.0%		2.0%	-0.0%	0.0%		1.0%	0.0%	0.0%	
Specialised repair services	0.9%	-0.9%	0.2%		0.7%	-0.6%	0.2%		0.9%	-0.6%	0.2%		1.1%	0.6%	0.5%	
Textiles	0.2%	-2.4%	0.1%		0.2%	-1.2%	0.2%		0.3%	-1.0%	0.1%		0.2%	-0.5%	0.2%	
Transport equipment	0.1%	0.0%	0.1%		0.1%	0.1%	0.1%		0.2%	0.1%	0.1%		0.2%	0.2%	0.3%	
Transport, storage and communications	2.9%	-2.7%	8.2%		2.6%	10.6%	10.7%		2.7%	12.4%	10.2%		2.7%	29.6%	21.3%	
Vehicles, parts and accessories	0.8%	11.6%	4.2%		0.7%	9.3%	5.0%		1.4%	8.9%	4.6%		1.5%	2.6%	2.1%	
Wholesale trade	3.6%	6.5%	3.6%		3.0%	4.2%	3.1%		3.2%	10.5%	5.4%		3.4%	5.4%	4.5%	
Wood, wood products and furniture	0.4%	-0.3%	0.4%		0.4%	-0.2%	0.3%		0.6%	0.3%	0.4%		0.6%	0.3%	0.5%	
Other	4.5%	8.3%	3.2%		4.5%	5.8%	3.3%		8.3%	7.5%	3.7%		13.2%	7.7%	5.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	



Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2005 – 2008

Economic activity <sup>1</sup>	2005			2006			2007			2008		
	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)
<b>Primary sector</b>												
Agriculture, forestry and fishing	13 037	-10 338	586	11 620	-9 246	779	11 259	-12 539	1 292	6 308	-2 766	440
Mining and quarrying	898	6 657	4 024	729	14 212	5 239	247	11 055	3 334	54	-18	5
<b>Secondary sector</b>												
<b>Manufacturing</b>	39 427	31 121	21 432	34 028	39 944	22 455	33 528	43 833	19 800	17 699	8 617	4 024
Bricks, ceramic, glass, cement and similar products	1 450	3 821	1 299	1 288	3 861	1 313	1 539	1 286	540	738	432	181
Chemicals and chemical, rubber and plastic products	2 963	2 050	1 881	2 510	2 445	1 753	2 988	2 396	1 820	1 565	1 009	446
Clothing and footwear	1 987	26	278	1 605	115	273	1 875	334	229	895	165	98
Coal and petroleum products	506	11 381	5 056	412	16 394	5 718	652	20 207	6 163	325	135	83
Food, drink and tobacco	3 434	8 459	4 280	3 088	9 073	4 336	3 111	6 200	3 027	1 643	-155	266
Leather, leather goods and fur (excl. footwear and clothing)	246	-982	23	220	-446	31	228	131	68	114	28	14
Machinery and related items	5 991	2 425	1 418	5 227	3 882	1 684	6 439	6 366	2 298	3 577	2 689	914
Metal	5 323	7 209	3 958	4 354	10 763	4 332	4 616	7 671	2 896	2 629	2 324	843
Other manufacturing industries	9 349	-1 338	2 007	8 353	-3 774	1 721	4 368	-1 898	1 248	2 214	1 364	625
Paper, printing and publishing	3 638	127	670	3 070	-497	651	3 113	1 453	861	1 622	384	210
Scientific, optical and similar equipment	518	153	98	502	158	84	652	374	159	325	211	83
Textiles	1 159	-2 009	102	891	-1 884	150	985	-1 198	84	460	-261	63
Transport equipment	466	23	62	445	135	85	766	97	102	413	117	66
Wood, wood products and furniture	2 397	-224	301	2 063	-280	324	2 196	415	307	1 179	175	131
<b>Electricity, gas and water</b>	1 862	-448	205	1 744	5 285	1 616	1 133	3 996	1 657	576	339	110
<b>Construction</b>	37 689	715	1 248	35 698	1 246	1 681	22 542	5 058	2 374	10 608	3 877	1 556
<b>Tertiary sector</b>												
<b>Wholesale and retail trade, catering and accommodation</b>	104 227	23 094	12 677	99 427	33 250	14 992	73 688	33 341	13 799	38 519	7 815	3 768
Catering and accommodation	11 445	-1 582	683	10 837	-1 235	747	9 837	-1 239	543	5 230	-647	240
Retail trade	63 081	10 444	5 374	63 015	14 914	6 248	42 827	11 690	4 816	22 080	3 468	1 644
Specialised repair services	5 012	-762	197	4 237	-945	185	3 567	-742	179	2 026	367	133
Vehicles, parts and accessories	4 649	9 627	3 465	4 058	14 123	4 799	5 255	10 822	3 774	2 814	1 514	559
Wholesale trade	20 040	5 367	2 957	17 280	6 394	3 014	12 202	12 811	4 486	6 369	3 113	1 193
<b>Transport, storage and communications</b>	16 149	-2 270	6 742	15 107	16 167	10 291	10 278	15 141	8 437	5 060	16 978	5 640

Table A3.3.3: Companies: Taxable income and tax assessed by sector by economic activity, 2005 – 2008 (continued)

Economic activity <sup>1</sup>	2005			2006			2007			2008		
	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)
<b>Financial intermediation, insurance, real-estate and business services</b>	<b>285 909</b>	<b>24 659</b>	<b>30 539</b>	<b>323 150</b>	<b>36 228</b>	<b>32 849</b>	<b>174 692</b>	<b>5 301</b>	<b>25 694</b>	<b>77 053</b>	<b>16 704</b>	<b>8 845</b>
Agencies and other services	82 453	-1 150	2 023	124 047	2 076	3 506	44 829	-37 097	2 497	8 467	1 759	822
Employment (director of a company/member of CC)	686	23	16	904	291	90	2 734	1 697	524	22	1 414	397
Financing, insurance, real estate and business services	201 850	16 840	23 639	197 327	23 741	23 875	126 337	40 300	20 379	68 216	12 709	7 319
Long term insurance	175	9 434	4 811	160	10 588	5 337	159	544	2 229	65	874	271
Research and scientific institutes	745	-489	50	712	-468	41	633	-142	65	283	-51	36
<b>Community, social and personal services</b>	<b>28 445</b>	<b>2 715</b>	<b>2 272</b>	<b>27 920</b>	<b>6 251</b>	<b>2 998</b>	<b>20 870</b>	<b>7 815</b>	<b>2 990</b>	<b>8 939</b>	<b>1 318</b>	<b>590</b>
Educational services	4 401	-210	92	3 918	-151	119	2 637	197	153	1 234	44	40
Medical, dental and other health and veterinary services	5 201	2 691	1 225	5 107	3 573	1 335	4 137	3 685	1 269	2 259	1 032	350
Personal and household services	5 169	-156	62	4 599	-154	59	3 538	-60	66	1 952	-17	34
Recreation and cultural services	4 339	476	891	3 653	3 060	1 481	2 975	4 028	1 488	1 569	257	159
Social and related community services	9 335	-85	2	10 643	-78	4	7 583	-36	14	1 925	2	6
<b>Other<sup>2</sup></b>	<b>24 725</b>	<b>6 893</b>	<b>2 632</b>	<b>26 038</b>	<b>8 751</b>	<b>3 186</b>	<b>31 670</b>	<b>9 136</b>	<b>3 056</b>	<b>25 057</b>	<b>4 409</b>	<b>1 458</b>
<b>Total</b>	<b>552 368</b>		<b>82 358</b>	<b>575 461</b>		<b>96 087</b>	<b>379 907</b>		<b>82 434</b>	<b>189 873</b>		<b>26 435</b>

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

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

**Table A3.3.4: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2005 – 2008**

Sector	2005				2006				2007				2008			
	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	10 020	6 814	2 021		27 027	12 361	3 499		7 868	8 723	2 497		3 686	2 931	822	
Agriculture, forestry and fishing	2 568	1 994	586		2 514	2 722	779		3 121	4 540	1 292		1 969	1 592	440	
Bricks, ceramic, glass, cement and similar products	602	4 463	1 299		586	4 529	1 313		7 270	1 873	540		388	635	181	
Catering and accommodation	2 422	2 335	683		2 588	2 600	746		3 290	1 928	543		1 944	870	240	
Chemicals and chemical, rubber and plastic products	1 355	6 487	1 881		1 182	6 048	1 751		1 573	6 303	1 820		877	1 576	446	
Clothing and footwear	641	940	278		568	891	273		762	809	229		415	353	98	
Coal and petroleum products	236	17 354	5 056		211	19 709	5 718		389	21 238	6 163		197	289	83	
Construction	7 755	4 211	1 248		8 613	5 869	1 681		8 545	8 383	2 374		5 050	5 537	1 566	
Educational services	1 048	317	92		1 117	424	119		1 051	550	153		541	156	40	
Electricity, gas and water	525	703	205		557	5 581	1 616		532	5 734	1 657		315	384	110	
Employment (director of a company/member of CC)	82	55	16		206	312	90		1 710	1 840	524		12	1 416	397	
Financing, insurance, real estate and business services	57 636	79 559	23 635		61 841	82 245	23 874		51 301	70 367	20 378		33 544	25 528	7 313	
Food, drink and tobacco	1 118	14 525	4 280		1 044	14 959	4 336		1 283	10 454	3 027		733	935	266	
Leather, leather goods and fur (excl. footwear and clothing)	86	78	23		83	109	31		106	213	68		68	52	14	
Long term insurance	72	15 066	4 572		59	16 736	5 011		57	6 461	1 936		29	901	270	
Machinery and related items	2 659	4 824	1 418		2 516	5 831	1 684		3 359	7 986	2 298		2 096	3 232	914	
Medical, dental and other health and veterinary services	2 617	4 164	1 225		2 687	4 634	1 335		2 533	4 434	1 269		1 498	1 260	350	
Metal	2 349	13 602	3 958		2 073	14 960	4 332		2 562	10 074	2 896		1 636	2 978	843	
Mining and quarrying	258	13 749	4 024		217	18 083	5 239		84	11 502	3 334		21	28	5	
Other manufacturing industries	3 066	6 857	2 007		2 839	5 976	1 721		2 073	4 333	1 248		1 204	2 202	625	
Paper, printing and publishing	1 288	2 180	638		1 176	2 250	649		1 380	3 003	861		776	760	210	
Personal and household services	1 077	213	62		1 118	212	59		1 134	257	66		722	140	34	
Recreation and cultural services	997	3 018	891		1 016	5 112	1 481		994	5 149	1 488		599	575	159	
Research and scientific institutes	213	173	50		228	139	41		247	229	65		132	127	36	
Retail trade	16 815	18 231	5 372		18 663	21 731	6 248		19 616	16 982	4 816		11 911	5 951	1 644	
Scientific, optical and similar equipment	221	334	98		247	296	84		327	553	159		182	296	83	
Social and related community services	513	6	2		648	13	4		140	46	14		109	21	6	
Specialised repair services	1 724	674	197		1 655	671	185		1 595	683	179		1 015	507	133	
Textiles	333	348	102		284	515	150		394	312	84		228	227	63	
Transport equipment	163	208	62		173	288	85		302	358	102		199	224	66	
Transport, storage and communications	4 267	22 608	6 742		4 460	35 524	10 291		3 988	29 159	8 436		2 282	19 538	5 639	
Vehicles, parts and accessories	2 004	11 886	3 465		1 899	16 549	4 795		2 740	13 065	3 774		1 532	1 975	559	
Wholesale trade	6 377	10 046	2 956		6 202	10 415	3 012		5 448	15 534	4 484		3 214	4 191	1 191	
Wood, wood products and furniture	793	1 026	301		758	1 125	324		958	1 084	307		562	467	131	
Other <sup>1</sup>	14 071	8 823	2 619		13 579	10 764	3 159		8 110	10 424	3 020		3 821	4 961	1 411	
<b>Total</b>	<b>147 971</b>	<b>277 868</b>	<b>82 063</b>		<b>170 734</b>	<b>330 180</b>	<b>95 716</b>		<b>140 319</b>	<b>284 562</b>	<b>82 099</b>		<b>83 507</b>	<b>92 815</b>	<b>26 379</b>	

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

Table A3.3.5: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2005 – 2008

Sector	2005			2006			2007			2008		
	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	15 483	-7 984	1	27 513	-10 284	-	7 816	-45 820	-	3 170	-1 172	-
Agriculture, forestry and fishing	8 533	-12 332	1	7 576	-11 968	-	7 322	-17 078	-	4 041	-4 358	-
Bricks, ceramic, glass, cement and similar products	656	-642	-	535	-667	-	716	-567	-	334	-204	-
Catering and accommodation	5 714	-3 917	-	5 047	-3 835	-	5 451	-3 167	-	3 002	-1 517	-
Chemicals and chemical, rubber and plastic products	1 276	-4 438	-	1 069	-3 602	-	1 232	-3 907	-	648	-567	-
Clothing and footwear	961	-914	-	714	-776	-	879	-474	-	466	-188	-
Coal and petroleum products	200	-5 973	-	149	-3 315	-	220	-1 031	-	117	-154	-
Construction	10 873	-3 496	-	9 550	-4 623	-	8 883	-3 325	-	4 705	-1 861	-
Educational services	1 744	-527	-	1 546	-575	-	1 351	-353	-	643	-112	-
Electricity, gas and water	727	-1 151	-	670	-297	-	496	-1 738	-	236	-45	-
Employment (director of a company/member of CC)	59	-32	-	77	-21	-	591	-143	-	3	-2	-
Financing, insurance, real estate and business services	79 403	-62 719	3	73 000	-58 505	-	50 675	-30 067	1	28 776	-12 818	-
Food, drink and tobacco	1 790	-6 066	-	1 549	-5 886	-	1 605	-4 254	-	859	-1 090	-
Leather, leather goods and fur (excl. footwear and clothing)	127	-1 080	-	105	-554	-	114	-82	-	45	-24	-
Long term insurance	76	-5 632	240	60	-6 147	327	89	-5 917	294	33	-28	1
Machinery and related items	2 678	-2 399	-	2 231	-1 950	-	2 759	-1 620	-	1 403	-543	-
Medical, dental and other health and veterinary services	1 818	-1 473	-	1 604	-1 061	-	1 313	-749	-	666	-228	-
Metal	2 350	-6 392	-	1 839	-4 197	-	1 862	-2 403	-	945	-654	-
Mining and quarrying	359	-7 092	-	279	-3 871	-	107	-447	-	27	-47	-
Other manufacturing industries	3 964	-8 195	-	3 345	-9 749	-	1 984	-6 231	-	958	-838	-
Paper, printing and publishing	1 772	-2 053	-	1 448	-2 747	-	1 526	-1 550	-	793	-375	-
Personal and household services	2 327	-369	-	2 028	-366	-	1 986	-317	-	1 131	-157	-
Recreation and cultural services	2 208	-2 542	-	1 788	-2 052	-	1 700	-1 121	-	890	-317	-
Research and scientific institutes	345	-662	-	309	-607	-	290	-371	-	132	-178	-
Retail trade	22 952	-7 786	-	21 219	-6 817	-	15 883	-5 292	-	8 362	-2 483	-
Scientific, optical and similar equipment	228	-181	-	199	-138	-	285	-179	-	136	-85	-
Social and related community services	267	-91	-	235	-91	-	176	-81	-	46	-19	-
Specialised repair services	2 485	-1 435	-	1 891	-1 615	-	1 787	-1 425	-	966	-140	-
Textiles	560	-2 356	-	420	-2 399	-	513	-1 510	-	221	-488	-
Transport equipment	233	-184	-	208	-153	-	374	-261	-	197	-107	-
Transport, storage and communications	6 420	-24 878	-	5 609	-19 357	-	4 623	-14 018	-	2 420	-2 560	-
Vehicles, parts and accessories	2 083	-2 280	-	1 687	-2 426	-	2 240	-2 243	-	1 214	-461	-
Wholesale trade	7 369	-4 679	-	6 117	-4 021	-	4 372	-2 723	-	2 120	-1 078	-
Wood, wood products and furniture	1 195	-1 250	-	967	-1 405	-	1 118	-670	-	596	-292	-
Other <sup>1</sup>	2 544	-1 929	4	2 150	-2 013	3	2 341	-1 288	1	1 104	-553	4
<b>Total</b>	<b>191 779</b>	<b>-195 069</b>	<b>248</b>	<b>184 733</b>	<b>-178 094</b>	<b>330</b>	<b>134 679</b>	<b>-162 442</b>	<b>296</b>	<b>71 405</b>	<b>-35 542</b>	<b>5</b>

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

Table A3.3.6: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2005 – 2008

Sector	2005		2006		2007		2008	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	56 950	2	69 507	7	29 145	—	1 611	—
Agriculture, forestry and fishing	1 936	—	1 530	—	816	—	298	—
Bricks, ceramic, glass, cement and similar products	192	—	167	—	96	—	16	—
Catering and accommodation	3 309	—	3 202	—	1 096	—	284	—
Chemicals and chemical, rubber and plastic products	332	—	259	2	183	—	40	—
Clothing and footwear	385	—	323	—	234	—	14	—
Coal and petroleum products	70	—	52	—	43	—	11	—
Construction	19 061	—	17 535	—	5 114	—	853	—
Educational services	1 609	—	1 255	—	235	—	50	—
Electricity, gas and water	610	—	517	—	105	—	25	—
Employment (director of a company/member of CC)	545	—	621	—	433	—	7	—
Financing, insurance, real estate and business services	64 811	1	62 486	2	24 361	1	5 896	6
Food, drink and tobacco	526	—	495	—	223	—	51	—
Leather, leather goods and fur (excl. footwear and clothing)	33	—	32	—	8	—	1	—
Long term insurance	27	—	41	—	13	—	3	—
Machinery and related items	654	—	480	—	321	—	78	—
Medical, dental and other health and veterinary services	766	—	816	—	291	—	95	—
Metal	624	—	442	—	172	—	48	—
Mining and quarrying	281	—	233	—	56	—	6	—
Other manufacturing industries	2 319	—	2 069	—	311	—	52	—
Paper, printing and publishing	578	32	446	3	207	—	53	—
Personal and household services	1 765	—	1 453	—	418	—	99	—
Recreation and cultural services	1 134	—	849	—	281	—	80	—
Research and scientific institutes	187	—	175	—	96	—	19	—
Retail trade	23 314	1	23 133	—	7 328	—	1 807	—
Scientific, optical and similar equipment	69	—	56	—	40	—	7	—
Social and related community services	8 555	—	9 760	—	7 267	—	1 770	—
Specialised repair services	803	—	691	—	185	—	45	—
Textiles	266	—	187	—	78	—	11	—
Transport equipment	70	—	64	—	90	—	17	—
Transport, storage and communications	5 462	1	5 038	—	1 667	1	358	1
Vehicles, parts and accessories	562	—	472	4	275	—	68	—
Wholesale trade	6 294	1	4 961	1	2 382	2	1 035	2
Wood, wood products and furniture	409	—	338	—	120	—	21	—
Other <sup>1</sup>	8 110	10	10 309	24	21 219	34	20 132	43
<b>Total</b>	<b>212 618</b>	<b>47</b>	<b>219 994</b>	<b>42</b>	<b>104 909</b>	<b>38</b>	<b>34 961</b>	<b>52</b>

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

Table A3.4.1: Companies: Number with assessed losses and profits by sector, 2005 – 2008

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Number	72 433	10 020	82 453	97 020	27 027	124 047	36 961	7 868	44 829	4 781	3 686	8 467
Agencies and other services	10 469	2 568	13 037	9 106	2 514	11 620	8 138	3 121	11 259	4 339	1 969	6 308
Agriculture, forestry and fishing	848	602	1 450	702	586	1 288	812	727	1 539	350	388	738
Bricks, ceramic, glass, cement and similar products	9 023	2 422	11 445	8 249	2 588	10 837	6 547	3 290	9 837	3 286	1 944	5 230
Catering and accommodation	1 608	1 355	2 963	1 328	1 182	2 510	1 415	1 573	2 988	688	877	1 565
Chemicals and chemical, rubber and plastic products	1 346	641	1 987	1 037	568	1 605	1 113	762	1 875	480	415	895
Clothing and footwear	270	236	506	201	211	412	263	389	652	128	197	325
Coal and petroleum products	29 934	7 755	37 689	27 085	8 613	35 698	13 997	8 545	22 542	5 558	5 050	10 608
Construction	3 353	1 048	4 401	2 801	1 117	3 918	1 586	1 051	2 637	693	541	1 234
Educational services	1 337	525	1 862	1 187	557	1 744	601	532	1 133	261	315	576
Electricity, gas and water	604	82	686	698	206	904	1 024	1 710	2 734	10	12	22
Employment (director of a company/member of CC)	144 214	57 636	201 850	135 486	61 841	197 327	75 036	51 301	126 337	34 672	33 544	68 216
Financing, insurance, real estate and business services	2 316	1 118	3 434	2 044	1 044	3 088	1 828	1 283	3 111	910	733	1 643
Food, drink and tobacco	160	86	246	137	83	220	122	106	228	46	68	114
Leather, leather goods and fur (excl. footwear and clothing)	103	72	175	101	59	160	102	57	159	36	29	65
Long term insurance	3 332	2 659	5 991	2 711	2 516	5 227	3 080	3 359	6 439	1 481	2 096	3 577
Machinery and related items	2 584	2 617	5 201	2 420	2 687	5 107	1 604	2 533	4 137	761	1 498	2 259
Medical, dental and other health and veterinary services	2 974	2 349	5 323	2 281	2 073	4 354	2 034	2 582	4 616	993	1 636	2 629
Metal	640	258	898	512	217	729	163	84	247	33	21	54
Mining and quarrying	6 283	3 066	9 349	5 414	2 939	8 353	2 295	2 073	4 368	1 010	1 204	2 214
Other manufacturing industries	2 350	1 288	3 638	1 894	1 176	3 070	1 733	1 380	3 113	846	776	1 622
Paper, printing and publishing	4 092	1 077	5 169	3 481	1 118	4 599	2 404	1 134	3 538	1 230	722	1 952
Personal and household services	3 342	997	4 339	2 637	1 016	3 653	1 981	994	2 975	970	599	1 569
Recreation and cultural services	532	213	745	484	228	712	386	247	633	151	132	283
Research and scientific institutes	46 266	16 815	63 081	44 352	18 663	63 015	23 211	19 616	42 827	10 169	11 911	22 080
Retail trade	297	221	518	255	247	502	325	327	652	143	182	325
Scientific, optical and similar equipment	8 822	513	9 335	9 995	648	10 643	7 443	140	7 583	1 816	109	1 925
Social and related community services	3 288	1 724	5 012	2 582	1 655	4 237	1 972	1 595	3 567	1 011	1 015	2 026
Specialised repair services	826	333	1 159	607	284	891	591	394	985	232	228	460
Textiles	303	163	466	272	173	445	464	302	766	214	199	413
Transport equipment	11 882	4 267	16 149	10 647	4 460	15 107	6 290	3 988	10 278	2 778	2 282	5 060
Transport, storage and communications	2 645	2 004	4 649	2 159	1 899	4 058	2 515	2 740	5 255	1 282	1 532	2 814
Vehicles, parts and accessories	13 663	6 377	20 040	11 078	6 202	17 280	6 754	5 448	12 202	3 155	3 214	6 369
Wholesale trade	1 604	793	2 397	1 305	758	2 063	1 238	958	2 196	617	562	1 179
Wood, wood products and furniture	10 654	14 071	24 725	12 459	13 579	26 038	23 560	8 110	31 670	21 236	3 821	25 057
Other <sup>1</sup>												
<b>Total</b>	<b>404 397</b>	<b>147 971</b>	<b>552 368</b>	<b>404 727</b>	<b>170 734</b>	<b>575 461</b>	<b>239 588</b>	<b>140 319</b>	<b>379 907</b>	<b>106 366</b>	<b>83 507</b>	<b>189 873</b>

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

Table A3.4.2: Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of total]

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	17.9%	6.8%	24.7%	24.0%	15.8%	39.8%	15.4%	5.6%	21.0%	4.5%	4.4%	8.9%
Agriculture, forestry and fishing	2.6%	1.7%	4.3%	2.2%	1.5%	3.7%	3.4%	2.2%	5.6%	4.1%	2.4%	6.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.4%	0.6%	0.2%	0.3%	0.5%	0.3%	0.5%	0.9%	0.3%	0.5%	0.8%
Catering and accommodation	2.2%	1.6%	3.9%	2.0%	1.5%	3.6%	2.7%	2.3%	5.1%	3.1%	2.3%	5.4%
Chemicals and chemical, rubber and plastic products	0.4%	0.9%	1.3%	0.3%	0.7%	1.0%	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%
Clothing and footwear	0.3%	0.4%	0.8%	0.3%	0.3%	0.6%	0.3%	0.5%	1.0%	0.5%	0.5%	0.9%
Coal and petroleum products	0.1%	0.2%	0.2%	0.0%	0.1%	0.2%	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%
Construction	7.4%	5.2%	12.6%	6.7%	5.0%	11.7%	5.8%	6.1%	11.9%	5.2%	6.0%	11.3%
Educational services	0.8%	0.7%	1.5%	0.7%	0.7%	1.3%	0.7%	0.7%	1.4%	0.7%	0.6%	1.3%
Electricity, gas and water	0.3%	0.4%	0.7%	0.3%	0.3%	0.6%	0.3%	0.4%	0.6%	0.2%	0.4%	0.6%
Employment (director of a company/member of CC)	0.1%	0.1%	0.2%	0.2%	0.1%	0.3%	0.1%	1.2%	1.6%	0.0%	0.0%	0.0%
Financing, insurance, real estate and business services	35.7%	39.0%	74.6%	33.5%	36.2%	69.7%	31.3%	36.6%	67.9%	32.6%	40.2%	72.8%
Food, drink and tobacco	0.6%	0.8%	1.3%	0.5%	0.6%	1.1%	0.8%	0.9%	1.7%	0.9%	0.9%	1.7%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Machinery and related items	0.8%	1.8%	2.6%	0.7%	1.5%	2.1%	1.3%	2.4%	3.7%	1.4%	2.5%	3.9%
Medical, dental and other health and veterinary services	0.6%	1.8%	2.4%	0.6%	1.6%	2.2%	0.7%	1.8%	2.5%	0.7%	1.8%	2.5%
Metal	0.7%	1.6%	2.3%	0.6%	1.2%	1.8%	0.8%	1.8%	2.7%	0.9%	2.0%	2.9%
Mining and quarrying	0.2%	0.2%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
Other manufacturing industries	1.6%	2.1%	3.6%	1.3%	1.7%	3.1%	1.0%	1.5%	2.4%	0.9%	1.4%	2.4%
Paper, printing and publishing	0.6%	0.9%	1.5%	0.5%	0.7%	1.2%	0.7%	1.0%	1.7%	0.8%	0.9%	1.7%
Personal and household services	1.0%	0.7%	1.7%	0.9%	0.7%	1.5%	1.0%	0.8%	1.8%	1.2%	0.9%	2.0%
Recreation and cultural services	0.8%	0.7%	1.5%	0.7%	0.6%	1.2%	0.8%	0.7%	1.5%	1.2%	0.7%	1.6%
Research and scientific institutes	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.3%
Retail trade	11.4%	11.4%	22.8%	11.0%	10.9%	21.9%	9.7%	14.0%	23.7%	9.6%	14.3%	23.8%
Scientific, optical and similar equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	0.1%	0.2%	0.4%
Social and related community services	2.2%	0.3%	2.5%	2.5%	0.4%	2.8%	3.1%	0.1%	3.2%	1.7%	0.1%	1.8%
Specialised repair services	0.8%	1.2%	2.0%	0.6%	1.0%	1.6%	0.8%	1.1%	2.0%	1.0%	1.2%	2.2%
Textiles	0.2%	0.2%	0.4%	0.1%	0.2%	0.3%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Transport equipment	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%
Transport, storage and communications	2.9%	2.9%	5.8%	2.6%	2.6%	5.2%	2.6%	2.8%	5.5%	2.6%	2.7%	5.3%
Vehicles, parts and accessories	0.7%	1.4%	2.0%	0.5%	1.1%	1.6%	1.0%	2.0%	3.0%	1.2%	1.8%	3.0%
Wholesale trade	3.4%	4.3%	7.7%	2.7%	3.6%	6.4%	2.8%	3.9%	6.7%	3.0%	3.8%	6.8%
Wood, wood products and furniture	0.4%	0.5%	0.9%	0.3%	0.4%	0.8%	0.5%	0.7%	1.2%	0.6%	0.7%	1.3%
Other	2.6%	9.5%	12.1%	3.1%	8.0%	11.0%	9.8%	5.8%	15.6%	20.0%	4.6%	24.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.4.3: Companies: Number with assessed losses and profits by sector, 2005 – 2008 [percentage of sector total]

Sector	2005			2006			2007			2008		
	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total	Assessed losses	Profit	Total
Percentage of total												
Agencies and other services	87.8%	12.2%	100.0%	78.2%	21.8%	100.0%	82.4%	17.6%	100.0%	56.5%	43.5%	100.0%
Agriculture, forestry and fishing	80.3%	19.7%	100.0%	78.4%	21.6%	100.0%	72.3%	27.7%	100.0%	68.8%	31.2%	100.0%
Bricks, ceramic, glass, cement and similar products	58.5%	41.5%	100.0%	54.5%	45.5%	100.0%	52.8%	47.2%	100.0%	47.4%	52.6%	100.0%
Catering and accommodation	78.8%	21.2%	100.0%	76.1%	23.9%	100.0%	66.6%	33.4%	100.0%	62.8%	37.2%	100.0%
Chemicals and chemical, rubber and plastic products	54.3%	45.7%	100.0%	52.9%	47.1%	100.0%	47.4%	52.6%	100.0%	44.0%	56.0%	100.0%
Clothing and footwear	67.7%	32.3%	100.0%	64.6%	35.4%	100.0%	59.4%	40.6%	100.0%	53.6%	46.4%	100.0%
Coal and petroleum products	53.4%	46.6%	100.0%	48.8%	51.2%	100.0%	40.3%	59.7%	100.0%	39.4%	60.6%	100.0%
Construction	79.4%	20.6%	100.0%	75.9%	24.1%	100.0%	62.1%	37.9%	100.0%	52.4%	47.6%	100.0%
Educational services	76.2%	23.8%	100.0%	71.5%	28.5%	100.0%	60.1%	39.9%	100.0%	56.2%	43.8%	100.0%
Electricity, gas and water	71.8%	28.2%	100.0%	68.1%	31.9%	100.0%	53.0%	47.0%	100.0%	45.3%	54.7%	100.0%
Employment (director of a company/member of CC)	88.0%	12.0%	100.0%	77.2%	22.8%	100.0%	37.5%	62.5%	100.0%	45.5%	54.5%	100.0%
Financing, insurance, real estate and business services	71.4%	28.6%	100.0%	68.7%	31.3%	100.0%	59.4%	40.6%	100.0%	50.8%	49.2%	100.0%
Food, drink and tobacco	67.4%	32.6%	100.0%	66.2%	33.8%	100.0%	58.8%	41.2%	100.0%	55.4%	44.6%	100.0%
Leather, leather goods and fur (excl. footwear and clothing)	65.0%	35.0%	100.0%	62.3%	37.7%	100.0%	53.5%	46.5%	100.0%	40.4%	59.6%	100.0%
Long term insurance	58.9%	41.1%	100.0%	63.1%	36.9%	100.0%	64.2%	35.8%	100.0%	55.4%	44.6%	100.0%
Machinery and related items	55.6%	44.4%	100.0%	51.9%	48.1%	100.0%	47.8%	52.2%	100.0%	41.4%	58.6%	100.0%
Medical, dental and other health and veterinary services	49.7%	50.3%	100.0%	47.4%	52.6%	100.0%	38.8%	61.2%	100.0%	33.7%	66.3%	100.0%
Metal	55.9%	44.1%	100.0%	52.4%	47.6%	100.0%	44.1%	55.9%	100.0%	37.8%	62.2%	100.0%
Mining and quarrying	71.3%	28.7%	100.0%	70.2%	29.8%	100.0%	66.0%	34.0%	100.0%	61.1%	38.9%	100.0%
Other manufacturing industries	67.2%	32.8%	100.0%	64.8%	35.2%	100.0%	52.5%	47.5%	100.0%	45.6%	54.4%	100.0%
Paper, printing and publishing	64.6%	35.4%	100.0%	61.7%	38.3%	100.0%	55.7%	44.3%	100.0%	52.2%	47.8%	100.0%
Personal and household services	79.2%	20.8%	100.0%	75.7%	24.3%	100.0%	67.9%	32.1%	100.0%	63.0%	37.0%	100.0%
Recreation and cultural services	77.0%	23.0%	100.0%	72.2%	27.8%	100.0%	66.6%	33.4%	100.0%	61.8%	38.2%	100.0%
Research and scientific institutes	71.4%	28.6%	100.0%	68.0%	32.0%	100.0%	61.0%	39.0%	100.0%	53.4%	46.6%	100.0%
Retail trade	73.3%	26.7%	100.0%	70.4%	29.6%	100.0%	54.2%	45.8%	100.0%	46.1%	53.9%	100.0%
Scientific, optical and similar equipment	57.3%	42.7%	100.0%	50.8%	49.2%	100.0%	49.8%	50.2%	100.0%	44.0%	56.0%	100.0%
Social and related community services	94.5%	5.5%	100.0%	93.9%	6.1%	100.0%	98.2%	1.8%	100.0%	94.3%	5.7%	100.0%
Specialised repair services	65.6%	34.4%	100.0%	60.9%	39.1%	100.0%	55.3%	44.7%	100.0%	49.9%	50.1%	100.0%
Textiles	71.3%	28.7%	100.0%	68.1%	31.9%	100.0%	60.0%	40.0%	100.0%	50.4%	49.6%	100.0%
Transport equipment	65.0%	35.0%	100.0%	61.1%	38.9%	100.0%	60.6%	39.4%	100.0%	51.8%	48.2%	100.0%
Transport, storage and communications	73.6%	26.4%	100.0%	70.5%	29.5%	100.0%	61.2%	38.8%	100.0%	54.9%	45.1%	100.0%
Vehicles, parts and accessories	56.9%	43.1%	100.0%	53.2%	46.8%	100.0%	47.9%	52.1%	100.0%	45.6%	54.4%	100.0%
Wholesale trade	68.2%	31.8%	100.0%	64.1%	35.9%	100.0%	55.4%	44.6%	100.0%	49.5%	50.5%	100.0%
Wood, wood products and furniture	66.9%	33.1%	100.0%	63.3%	36.7%	100.0%	56.4%	43.6%	100.0%	52.3%	47.7%	100.0%
Other	43.1%	56.9%	100.0%	47.8%	52.2%	100.0%	74.4%	25.6%	100.0%	84.8%	15.2%	100.0%
<b>Total</b>	<b>73.2%</b>	<b>26.8%</b>	<b>100.0%</b>	<b>70.3%</b>	<b>29.7%</b>	<b>100.0%</b>	<b>63.1%</b>	<b>36.9%</b>	<b>100.0%</b>	<b>56.0%</b>	<b>44.0%</b>	<b>100.0%</b>



**Table A3.5.1: Companies: Tax assessed by main industrial sector and taxable income group, 2005**

Taxable income groups	2005										Total tax assessed
	Primary sector			Secondary sector			Tertiary sector				
R million	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services	Other	
A: < 0	1	-	-	-	-	1	-	243	-	4	248
B: = 0	-	-	32	-	-	2	1	3	-	10	47
C: 1 to 100 000	11	1	54	2	32	128	18	342	25	47	662
D: 100 001 to 250 000	20	1	104	4	52	205	28	507	44	58	1 022
E: 250 001 to 500 000	29	2	169	5	76	303	40	599	62	70	1 354
F: 500 001 to 750 000	23	4	159	5	57	239	34	427	49	46	1 043
G: 750 001 to 1 000 000	23	2	148	2	50	196	29	337	40	29	855
H: 1 000 001 to 2 500 000	85	12	673	12	196	819	131	1 336	133	103	3 501
I: 2 500 001 to 5 000 000	77	16	780	10	179	695	147	1 236	99	105	3 343
J: 5 000 001 to 7 500 000	43	24	498	-	96	468	108	767	78	83	2 165
K: 7 500 001 to 10 000 000	23	30	413	-	84	321	67	479	69	51	1 536
L: 10 000 001 to 25 000 000	71	80	1 379	21	190	1 053	317	1 838	224	147	5 319
M: 25 000 001 to 50 000 000	98	61	1 262	14	159	809	209	1 571	236	183	4 602
N: 50 000 001 to 75 000 000	19	20	623	21	77	554	187	1 044	223	218	2 984
O: 75 000 001 to 100 000 000	-	-	512	23	-	334	155	805	93	127	2 049
P: 100 000 001 to 200 000 000	-	154	1 174	-	-	949	273	2 040	224	144	4 958
Q: 200 000 001 +	63	3 619	13 451	85	-	5 601	4 999	16 967	675	1 208	46 668
<b>Total</b>	<b>586</b>	<b>4 024</b>	<b>21 432</b>	<b>205</b>	<b>1 248</b>	<b>12 677</b>	<b>6 742</b>	<b>30 539</b>	<b>2 272</b>	<b>2 632</b>	<b>82 358</b>

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

Table A3.5.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005											
	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed	
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services			
<b>Percentage by income group</b>												
C: 1 to 100 000	1.6%	0.1%	8.2%	0.3%	4.9%	19.4%	2.7%	51.8%	3.8%	7.1%	100.0%	
D: 100 001 to 250 000	1.9%	0.1%	10.2%	0.4%	5.0%	20.0%	2.7%	49.6%	4.3%	5.7%	100.0%	
E: 250 001 to 500 000	2.2%	0.2%	12.5%	0.4%	5.6%	22.3%	3.0%	44.2%	4.6%	5.2%	100.0%	
F: 500 001 to 750 000	2.2%	0.4%	15.2%	0.5%	5.5%	22.9%	3.3%	40.9%	4.6%	4.4%	100.0%	
G: 750 001 to 1 000 000	2.7%	0.2%	17.4%	0.2%	5.8%	22.9%	3.3%	39.5%	4.7%	3.4%	100.0%	
H: 1 000 001 to 2 500 000	2.4%	0.3%	19.2%	0.4%	5.6%	23.4%	3.7%	38.2%	3.8%	2.9%	100.0%	
I: 2 500 001 to 5 000 000	2.3%	0.5%	23.3%	0.3%	5.4%	20.8%	4.4%	37.0%	3.0%	3.1%	100.0%	
J: 5 000 001 to 7 500 000	2.0%	1.1%	23.0%	0.0%	4.5%	21.6%	5.0%	35.4%	3.6%	3.8%	100.0%	
K: 7 500 001 to 10 000 000	1.5%	1.9%	26.9%	0.0%	5.4%	20.9%	4.4%	31.2%	4.5%	3.3%	100.0%	
L: 10 000 001 to 25 000 000	1.3%	1.5%	25.9%	0.4%	3.6%	19.8%	6.0%	34.6%	4.2%	2.8%	100.0%	
M: 25 000 001 to 50 000 000	2.1%	1.3%	27.4%	0.3%	3.4%	17.6%	4.5%	34.1%	5.1%	4.0%	100.0%	
N: 50 000 001 to 75 000 000	0.6%	0.7%	20.9%	0.7%	2.6%	18.6%	6.3%	35.0%	7.5%	7.3%	100.0%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	25.0%	1.1%	0.0%	16.3%	7.6%	39.3%	4.5%	6.2%	100.0%	
P: 100 000 001 to 200 000 000	0.0%	3.1%	23.7%	0.0%	0.0%	19.1%	5.5%	41.2%	4.5%	2.9%	100.0%	
Q: 200 000 001 +	0.1%	7.8%	28.8%	0.2%	0.0%	12.0%	10.7%	36.4%	1.4%	2.6%	100.0%	
<b>Total</b>	<b>0.7%</b>	<b>4.9%</b>	<b>26.0%</b>	<b>0.2%</b>	<b>1.5%</b>	<b>15.4%</b>	<b>8.2%</b>	<b>37.1%</b>	<b>2.8%</b>	<b>3.2%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
C: 1 to 100 000	1.8%	0.0%	0.3%	1.1%	2.6%	1.0%	0.3%	1.1%	1.1%	1.8%	0.8%	
D: 100 001 to 250 000	3.3%	0.0%	0.5%	2.1%	4.1%	1.6%	0.4%	1.7%	1.9%	2.2%	1.2%	
E: 250 001 to 500 000	5.0%	0.1%	0.8%	2.5%	6.1%	2.4%	0.6%	2.0%	2.7%	2.7%	1.6%	
F: 500 001 to 750 000	4.0%	0.1%	0.7%	2.5%	4.6%	1.9%	0.5%	1.4%	2.1%	1.8%	1.3%	
G: 750 001 to 1 000 000	3.9%	0.0%	0.7%	1.0%	4.0%	1.5%	0.4%	1.1%	1.8%	1.1%	1.0%	
H: 1 000 001 to 2 500 000	14.6%	0.3%	3.1%	6.0%	15.7%	6.5%	1.9%	4.4%	5.8%	3.9%	4.3%	
I: 2 500 001 to 5 000 000	13.1%	0.4%	3.6%	4.8%	14.4%	5.5%	2.2%	4.0%	4.3%	4.0%	4.1%	
J: 5 000 001 to 7 500 000	7.4%	0.6%	2.3%	0.0%	7.7%	3.7%	1.6%	2.5%	3.4%	3.2%	2.6%	
K: 7 500 001 to 10 000 000	4.0%	0.7%	1.9%	0.0%	6.7%	2.5%	1.0%	1.6%	3.1%	1.9%	1.9%	
L: 10 000 001 to 25 000 000	12.1%	2.0%	6.4%	10.3%	15.2%	8.3%	4.7%	6.0%	9.8%	5.6%	6.5%	
M: 25 000 001 to 50 000 000	16.7%	1.5%	5.9%	6.9%	12.7%	6.4%	3.1%	5.1%	10.4%	7.0%	5.6%	
N: 50 000 001 to 75 000 000	3.2%	0.5%	2.9%	10.0%	6.1%	4.4%	2.8%	3.4%	9.8%	8.3%	3.6%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	2.4%	11.1%	0.0%	2.6%	2.3%	2.6%	4.1%	4.8%	2.5%	
P: 100 000 001 to 200 000 000	0.0%	3.8%	5.5%	0.0%	0.0%	7.5%	4.0%	6.7%	9.9%	5.5%	6.0%	
Q: 200 000 001 +	10.8%	89.9%	62.8%	41.5%	0.0%	44.2%	74.2%	55.6%	29.7%	45.9%	56.7%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table A3.5.3: Companies: Number by main industrial sector and taxable income group, 2005

Taxable income groups	2005										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business	Community, social and personal services	Other	
A: < 0	8 533	359	17 990	727	10 873	40 603	6 420	95 366	8 364	2 544	191 779
B: = 0	1 936	281	6 527	610	19 061	34 282	5 462	122 520	13 829	8 110	212 618
C: 1 to 100 000	1 284	77	6 307	306	4 586	16 507	2 328	42 454	3 679	11 363	88 891
D: 100 001 to 250 000	451	28	2 361	89	1 133	4 678	636	10 833	998	1 217	22 474
E: 250 001 to 500 000	289	22	1 613	50	740	2 875	384	5 718	598	663	12 952
F: 500 001 to 750 000	129	19	873	27	314	1 310	188	2 338	270	254	5 722
G: 750 001 to 1 000 000	89	8	570	8	192	744	111	1 300	157	113	3 292
H: 1 000 001 to 2 500 000	189	25	1 438	28	417	1 752	275	2 870	290	219	7 503
I: 2 500 001 to 5 000 000	75	15	746	9	173	682	140	1 171	90	100	3 201
J: 5 000 001 to 7 500 000	25	11	279	-	54	262	60	418	43	44	1 196
K: 7 500 001 to 10 000 000	9	11	164	-	32	126	26	190	27	19	604
L: 10 000 001 to 25 000 000	16	17	304	4	44	226	67	393	47	35	1 153
M: 25 000 001 to 50 000 000	10	5	126	1	16	84	20	147	24	16	449
N: 50 000 001 to 75 000 000	1	1	35	1	4	30	10	58	13	12	165
O: 75 000 001 to 100 000 000	-	-	20	1	-	13	6	26	4	5	75
P: 100 000 001 to 200 000 000	-	4	29	-	-	24	7	51	6	4	125
Q: 200 000 001 +	1	15	45	1	-	29	9	56	6	7	169
<b>Total</b>	<b>13 037</b>	<b>898</b>	<b>39 427</b>	<b>1 862</b>	<b>37 689</b>	<b>104 227</b>	<b>16 149</b>	<b>285 909</b>	<b>28 445</b>	<b>24 725</b>	<b>552 368</b>
Total < 0 taxable income	8 533	359	17 990	727	10 873	40 603	6 420	95 366	8 364	2 544	191 779
Total = 0 taxable income	1 936	281	6 527	610	19 061	34 282	5 462	122 520	13 829	8 110	212 618
Total > 0 taxable income	2 568	258	14 910	525	7 755	29 342	4 267	68 023	6 252	14 071	147 971
<b>Total</b>	<b>13 037</b>	<b>898</b>	<b>39 427</b>	<b>1 862</b>	<b>37 689</b>	<b>104 227</b>	<b>16 149</b>	<b>285 909</b>	<b>28 445</b>	<b>24 725</b>	<b>552 368</b>
<b>Percentage</b>											
Total < 0 taxable income	65.5%	40.0%	45.6%	39.0%	28.8%	39.0%	39.8%	33.4%	29.4%	10.3%	34.7%
Total = 0 taxable income	14.9%	31.3%	16.6%	32.8%	50.6%	32.9%	33.8%	42.9%	48.6%	32.8%	38.5%
Total > 0 taxable income	19.7%	28.7%	37.8%	28.2%	20.6%	28.2%	26.4%	23.8%	22.0%	56.9%	26.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Table A3.5.4: Companies: Number by main industrial sector and taxable income group, 2005 [percentage of total]

Taxable income groups	2005										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services	Other	
<b>Percentage by income group</b>											
A: < 0	4.4%	0.2%	9.4%	0.4%	5.7%	21.2%	3.3%	49.7%	4.4%	1.3%	100.0%
B: = 0	0.9%	0.1%	3.1%	0.3%	9.0%	16.1%	2.6%	57.6%	6.5%	3.8%	100.0%
C: 1 to 100 000	1.4%	0.1%	7.1%	0.3%	5.2%	18.6%	2.6%	47.8%	4.1%	12.8%	100.0%
D: 100 001 to 250 000	2.0%	0.1%	10.5%	0.4%	5.3%	20.8%	2.8%	48.2%	4.4%	5.4%	100.0%
E: 250 001 to 500 000	2.2%	0.2%	12.5%	0.4%	5.7%	22.2%	3.0%	44.1%	4.6%	5.1%	100.0%
F: 500 001 to 750 000	2.3%	0.3%	15.3%	0.5%	5.5%	22.9%	3.3%	40.9%	4.7%	4.4%	100.0%
G: 750 001 to 1 000 000	2.7%	0.2%	17.3%	0.2%	5.8%	22.6%	3.4%	39.5%	4.8%	3.4%	100.0%
H: 1 000 001 to 2 500 000	2.5%	0.3%	19.2%	0.4%	5.6%	23.4%	3.7%	38.3%	3.9%	2.9%	100.0%
I: 2 500 001 to 5 000 000	2.3%	0.5%	23.3%	0.3%	5.4%	21.3%	4.4%	36.6%	2.8%	3.1%	100.0%
J: 5 000 001 to 7 500 000	2.1%	0.9%	23.3%	0.0%	4.5%	21.9%	5.0%	34.9%	3.6%	3.7%	100.0%
K: 7 500 001 to 10 000 000	1.5%	1.8%	27.2%	0.0%	5.3%	20.9%	4.3%	31.5%	4.5%	3.1%	100.0%
L: 10 000 001 to 25 000 000	1.4%	1.5%	26.4%	0.3%	3.8%	19.6%	5.8%	34.1%	4.1%	3.0%	100.0%
M: 25 000 001 to 50 000 000	2.2%	1.1%	28.1%	0.2%	3.6%	18.7%	4.5%	32.7%	5.3%	3.6%	100.0%
N: 50 000 001 to 75 000 000	0.6%	0.6%	21.2%	0.6%	2.4%	18.2%	6.1%	35.2%	7.9%	7.3%	100.0%
O: 75 000 001 to 100 000 000	0.0%	0.0%	26.7%	1.3%	0.0%	17.3%	8.0%	34.7%	5.3%	6.7%	100.0%
P: 100 000 001 to 200 000 000	0.0%	3.2%	23.2%	0.0%	0.0%	19.2%	5.6%	40.8%	4.8%	3.2%	100.0%
Q: 200 000 001 +	0.6%	8.9%	26.6%	0.6%	0.0%	17.2%	5.3%	33.1%	3.6%	4.1%	100.0%
<b>Total</b>	<b>2.4%</b>	<b>0.2%</b>	<b>7.1%</b>	<b>0.3%</b>	<b>6.8%</b>	<b>18.9%</b>	<b>2.9%</b>	<b>51.8%</b>	<b>5.1%</b>	<b>4.5%</b>	<b>100.0%</b>
<b>Percentage by sector</b>											
A: < 0	65.5%	40.0%	45.6%	39.0%	28.8%	39.0%	39.8%	33.4%	29.4%	10.3%	34.7%
B: = 0	14.9%	31.3%	16.6%	32.8%	50.6%	32.9%	33.8%	42.9%	48.6%	32.8%	38.5%
C: 1 to 100 000	9.8%	8.6%	16.0%	16.4%	12.2%	15.8%	14.4%	14.8%	12.9%	46.0%	16.1%
D: 100 001 to 250 000	3.5%	3.1%	6.0%	4.8%	3.1%	4.5%	3.9%	3.8%	3.5%	4.9%	4.1%
E: 250 001 to 500 000	2.2%	2.4%	4.1%	2.7%	2.0%	2.8%	2.4%	2.0%	2.1%	2.7%	2.3%
F: 500 001 to 750 000	1.0%	2.1%	2.2%	1.5%	0.8%	1.3%	1.2%	0.8%	0.9%	1.0%	1.0%
G: 750 001 to 1 000 000	0.7%	0.9%	1.4%	0.4%	0.5%	0.7%	0.7%	0.5%	0.6%	0.5%	0.6%
H: 1 000 001 to 2 500 000	1.4%	2.8%	3.6%	1.5%	1.1%	1.7%	1.7%	1.0%	1.0%	0.9%	1.4%
I: 2 500 001 to 5 000 000	0.6%	1.7%	1.9%	0.5%	0.5%	0.7%	0.9%	0.4%	0.3%	0.4%	0.6%
J: 5 000 001 to 7 500 000	0.2%	1.2%	0.7%	0.0%	0.1%	0.3%	0.4%	0.1%	0.2%	0.2%	0.2%
K: 7 500 001 to 10 000 000	0.1%	1.2%	0.4%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
L: 10 000 001 to 25 000 000	0.1%	1.9%	0.8%	0.2%	0.1%	0.2%	0.4%	0.1%	0.2%	0.1%	0.2%
M: 25 000 001 to 50 000 000	0.0%	0.6%	0.3%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
N: 50 000 001 to 75 000 000	0.0%	0.1%	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%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.7%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.6.1: Companies: Tax assessed by main industrial sector and taxable income group, 2006

Taxable income groups	2006										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector			Other			
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services			
<b>R million</b>												
A: < 0	-	-	-	-	-	-	-	326	-	-	3	329
B: = 0	-	-	4	-	-	5	-	8	-	-	24	41
C: 1 to 100 000	9	9	39	2	28	113	15	388	21	41	41	655
D: 100 001 to 250 000	17	2	83	4	49	194	23	614	39	74	74	1 098
E: 250 001 to 500 000	26	2	147	5	71	279	35	778	63	99	99	1 506
F: 500 001 to 750 000	18	1	141	4	62	239	29	577	53	67	67	1 191
G: 750 001 to 1 000 000	15	2	128	5	51	203	28	473	38	56	56	998
H: 1 000 001 to 2 500 000	88	9	596	14	239	801	111	1 802	133	179	179	3 973
I: 2 500 001 to 5 000 000	79	16	714	8	214	685	126	1 723	95	164	164	3 822
J: 5 000 001 to 7 500 000	34	18	526	8	114	504	90	968	83	112	112	2 458
K: 7 500 001 to 10 000 000	33	6	371	-	102	367	85	714	66	90	90	1 833
L: 10 000 001 to 25 000 000	115	48	1 404	20	301	1 111	330	2 549	270	259	259	6 406
M: 25 000 001 to 50 000 000	104	33	1 405	-	187	866	365	2 008	237	280	280	5 484
N: 50 000 001 to 75 000 000	38	72	781	-	34	627	157	1 293	324	125	125	3 450
O: 75 000 001 to 100 000 000	50	51	519	70	46	364	173	825	99	102	102	2 298
P: 100 000 001 to 200 000 000	-	103	1 109	-	107	977	414	2 678	264	564	564	6 217
Q: 200 000 001 +	153	4 877	14 489	1 479	75	7 659	8 310	15 124	1 214	948	948	54 328
<b>Total</b>	<b>779</b>	<b>5 239</b>	<b>22 455</b>	<b>1 616</b>	<b>1 681</b>	<b>14 992</b>	<b>10 291</b>	<b>32 849</b>	<b>2 998</b>	<b>3 186</b>	<b>3 186</b>	<b>96 087</b>

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

Table A3.6.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2006 [percentage of total]

Taxable income groups	2006										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector						Other
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business	Community, social and personal services			
<b>Percentage by income group</b>												
C: 1 to 100 000	1.3%	0.0%	5.9%	0.3%	4.2%	17.3%	2.4%	59.2%	3.2%	6.2%	100.0%	
D: 100 001 to 250 000	1.5%	0.2%	7.5%	0.4%	4.5%	17.6%	2.1%	55.9%	3.6%	6.7%	100.0%	
E: 250 001 to 500 000	1.7%	0.2%	9.7%	0.3%	4.7%	18.5%	2.3%	51.7%	4.2%	6.6%	100.0%	
F: 500 001 to 750 000	1.5%	0.1%	11.9%	0.3%	5.2%	20.0%	2.4%	48.4%	4.4%	5.6%	100.0%	
G: 750 001 to 1 000 000	1.5%	0.2%	12.9%	0.5%	5.1%	20.3%	2.8%	47.4%	3.8%	5.6%	100.0%	
H: 1 000 001 to 2 500 000	2.2%	0.2%	15.0%	0.4%	6.0%	20.2%	2.8%	45.4%	3.4%	4.5%	100.0%	
I: 2 500 001 to 5 000 000	2.1%	0.4%	18.7%	0.2%	5.6%	17.9%	3.3%	45.1%	2.5%	4.3%	100.0%	
J: 5 000 001 to 7 500 000	1.4%	0.7%	21.4%	0.3%	4.7%	20.5%	3.7%	39.4%	3.4%	4.6%	100.0%	
K: 7 500 001 to 10 000 000	1.8%	0.3%	20.2%	0.0%	5.6%	20.0%	4.6%	38.9%	3.6%	4.9%	100.0%	
L: 10 000 001 to 25 000 000	1.8%	0.8%	21.9%	0.3%	4.7%	17.3%	5.1%	39.8%	4.2%	4.0%	100.0%	
M: 25 000 001 to 50 000 000	1.9%	0.6%	25.6%	0.0%	3.4%	15.8%	6.7%	36.6%	4.3%	5.1%	100.0%	
N: 50 000 001 to 75 000 000	1.1%	2.1%	22.6%	0.0%	1.0%	18.2%	4.5%	37.5%	9.4%	3.6%	100.0%	
O: 75 000 001 to 100 000 000	2.2%	2.2%	22.6%	3.0%	2.0%	15.8%	7.5%	35.9%	4.3%	4.4%	100.0%	
P: 100 000 001 to 200 000 000	0.0%	1.7%	17.8%	0.0%	1.7%	15.7%	6.7%	43.1%	4.2%	9.1%	100.0%	
Q: 200 000 001 +	0.3%	9.0%	26.7%	2.7%	0.1%	14.1%	15.3%	27.8%	2.2%	1.7%	100.0%	
<b>Total</b>	<b>0.8%</b>	<b>5.5%</b>	<b>23.4%</b>	<b>1.7%</b>	<b>1.7%</b>	<b>15.6%</b>	<b>10.7%</b>	<b>34.2%</b>	<b>3.1%</b>	<b>3.3%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
C: 1 to 100 000	1.1%	0.0%	0.2%	0.1%	1.7%	0.8%	0.2%	1.2%	0.7%	1.3%	0.7%	
D: 100 001 to 250 000	2.1%	0.0%	0.4%	0.2%	2.9%	1.3%	0.2%	1.9%	1.3%	2.3%	1.1%	
E: 250 001 to 500 000	3.4%	0.0%	0.7%	0.3%	4.2%	1.9%	0.3%	2.4%	2.1%	3.1%	1.6%	
F: 500 001 to 750 000	2.4%	0.0%	0.6%	0.2%	3.7%	1.6%	0.3%	1.8%	1.8%	2.1%	1.2%	
G: 750 001 to 1 000 000	2.0%	0.0%	0.6%	0.3%	3.0%	1.4%	0.3%	1.4%	1.3%	1.7%	1.0%	
H: 1 000 001 to 2 500 000	11.3%	0.2%	2.7%	0.9%	14.2%	5.3%	1.1%	5.5%	4.4%	5.6%	4.1%	
I: 2 500 001 to 5 000 000	10.1%	0.3%	3.2%	0.5%	12.7%	4.6%	1.2%	5.2%	3.2%	5.1%	4.0%	
J: 5 000 001 to 7 500 000	4.4%	0.3%	2.3%	0.5%	6.8%	3.4%	0.9%	2.9%	2.8%	3.5%	2.6%	
K: 7 500 001 to 10 000 000	4.2%	0.1%	1.7%	0.0%	6.1%	2.4%	0.8%	2.2%	2.2%	2.8%	1.9%	
L: 10 000 001 to 25 000 000	14.7%	0.9%	6.3%	1.2%	17.9%	7.4%	3.2%	7.8%	9.0%	8.1%	6.7%	
M: 25 000 001 to 50 000 000	13.4%	0.6%	6.3%	0.0%	11.1%	5.8%	3.5%	6.1%	7.9%	8.8%	5.7%	
N: 50 000 001 to 75 000 000	4.9%	1.4%	3.5%	0.0%	2.0%	4.2%	1.5%	3.9%	10.8%	3.9%	3.6%	
O: 75 000 001 to 100 000 000	6.4%	1.0%	2.3%	4.3%	2.8%	2.4%	1.7%	2.5%	3.3%	3.2%	2.4%	
P: 100 000 001 to 200 000 000	0.0%	2.0%	4.9%	0.0%	6.4%	6.5%	4.0%	8.2%	8.8%	17.7%	6.5%	
Q: 200 000 001 +	19.7%	93.1%	64.5%	91.5%	4.4%	51.1%	80.7%	46.0%	40.5%	29.8%	56.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Table A3.6.3: Companies: Number by main industrial sector and taxable income group, 2006**

Taxable income groups	2006										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services	Other	
A: < 0	7 576	279	14 778	670	9 550	35 961	5 609	100 959	7 201	2 150	184 733
B: = 0	1 530	233	5 410	517	17 535	32 459	5 038	132 830	14 133	10 309	219 994
C: 1 to 100 000	1 261	66	5 749	302	4 966	17 551	2 539	54 072	3 880	9 695	100 081
D: 100 001 to 250 000	438	31	2 221	104	1 371	5 032	662	14 622	992	1 571	27 044
E: 250 001 to 500 000	291	29	1 546	57	794	2 960	380	8 016	664	943	15 680
F: 500 001 to 750 000	109	8	806	22	357	1 352	164	3 298	312	376	6 804
G: 750 001 to 1 000 000	63	6	514	18	201	807	113	1 884	152	220	3 978
H: 1 000 001 to 2 500 000	195	19	1 272	34	516	1 769	251	3 978	302	403	8 739
I: 2 500 001 to 5 000 000	80	14	701	7	204	669	120	1 696	96	152	3 739
J: 5 000 001 to 7 500 000	20	11	295	4	66	283	50	540	47	65	1 381
K: 7 500 001 to 10 000 000	13	3	149	-	40	146	33	280	26	37	727
L: 10 000 001 to 25 000 000	28	10	317	4	70	244	77	554	57	57	1 418
M: 25 000 001 to 50 000 000	11	3	137	-	20	88	36	192	23	29	539
N: 50 000 001 to 75 000 000	2	4	43	-	2	34	9	74	18	7	193
O: 75 000 001 to 100 000 000	2	2	21	3	2	15	7	33	4	4	93
P: 100 000 001 to 200 000 000	-	2	27	-	3	24	9	62	6	13	146
Q: 200 000 001 +	1	9	42	2	1	33	10	60	7	7	172
<b>Total</b>	<b>11 620</b>	<b>729</b>	<b>34 028</b>	<b>1 744</b>	<b>35 698</b>	<b>99 427</b>	<b>15 107</b>	<b>323 150</b>	<b>27 920</b>	<b>26 038</b>	<b>575 461</b>
Total < 0 taxable income	7 576	279	14 778	670	9 550	35 961	5 609	100 959	7 201	2 150	184 733
Total = 0 taxable income	1 530	233	5 410	517	17 535	32 459	5 038	132 830	14 133	10 309	219 994
Total > 0 taxable income	2 514	217	13 840	557	8 613	31 007	4 460	89 361	6 586	13 579	170 734
<b>Total</b>	<b>11 620</b>	<b>729</b>	<b>34 028</b>	<b>1 744</b>	<b>35 698</b>	<b>99 427</b>	<b>15 107</b>	<b>323 150</b>	<b>27 920</b>	<b>26 038</b>	<b>575 461</b>
<b>Percentage</b>											
Total < 0 taxable income	65.2%	38.3%	43.4%	38.4%	26.8%	36.2%	37.1%	31.2%	25.8%	8.3%	32.1%
Total = 0 taxable income	13.2%	32.0%	15.9%	29.6%	49.1%	32.6%	33.3%	41.1%	50.6%	39.6%	38.2%
Total > 0 taxable income	21.6%	29.8%	40.7%	31.9%	24.1%	31.2%	29.5%	27.7%	23.6%	52.2%	29.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Table A3.6.4: Companies: Number by main industrial sector and taxable income group, 2006 [percentage of total]

Taxable income groups	2006										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services	Other	
<b>Percentage by income group</b>											
A: < 0	4.1%	0.2%	8.0%	0.4%	5.2%	19.5%	3.0%	54.7%	3.9%	1.2%	100.0%
B: = 0	0.7%	0.1%	2.5%	0.2%	8.0%	14.8%	2.3%	60.4%	4.7%	6.4%	100.0%
C: 1 to 100 000	1.3%	0.1%	5.7%	0.3%	5.0%	17.5%	2.5%	54.0%	3.9%	9.7%	100.0%
D: 100 001 to 250 000	1.6%	0.1%	8.2%	0.4%	5.1%	18.6%	2.4%	54.1%	3.7%	5.8%	100.0%
E: 250 001 to 500 000	1.9%	0.2%	9.9%	0.4%	5.1%	18.9%	2.4%	51.1%	4.2%	6.0%	100.0%
F: 500 001 to 750 000	1.6%	0.1%	11.8%	0.3%	5.2%	19.9%	2.4%	48.5%	4.6%	5.5%	100.0%
G: 750 001 to 1 000 000	1.6%	0.2%	12.9%	0.5%	5.1%	20.3%	2.8%	47.4%	3.8%	5.5%	100.0%
H: 1 000 001 to 2 500 000	2.2%	0.4%	14.6%	0.4%	5.9%	17.9%	2.9%	45.5%	3.5%	4.6%	100.0%
I: 2 500 001 to 5 000 000	2.1%	0.4%	18.7%	0.2%	5.5%	17.9%	3.2%	45.4%	2.6%	4.1%	100.0%
J: 5 000 001 to 7 500 000	1.4%	0.8%	21.4%	0.3%	4.8%	20.5%	3.6%	39.1%	3.4%	4.7%	100.0%
K: 7 500 001 to 10 000 000	1.8%	0.4%	20.5%	0.0%	5.5%	20.1%	4.5%	38.5%	3.6%	5.1%	100.0%
L: 10 000 001 to 25 000 000	2.0%	0.7%	22.4%	0.3%	4.9%	17.2%	5.4%	39.1%	4.0%	4.0%	100.0%
M: 25 000 001 to 50 000 000	2.0%	0.6%	25.4%	0.0%	3.7%	16.3%	6.7%	35.6%	4.3%	5.4%	100.0%
N: 50 000 001 to 75 000 000	1.0%	2.1%	22.3%	0.0%	1.0%	17.6%	4.7%	38.3%	9.3%	3.6%	100.0%
O: 75 000 001 to 100 000 000	2.2%	2.2%	22.6%	3.2%	2.2%	16.1%	7.5%	35.5%	4.3%	4.3%	100.0%
P: 100 000 001 to 200 000 000	0.0%	1.4%	18.5%	0.0%	2.1%	16.4%	6.2%	42.5%	4.1%	8.9%	100.0%
Q: 200 000 001 +	0.6%	5.2%	24.4%	1.2%	0.6%	17.3%	5.8%	34.9%	4.1%	4.1%	100.0%
<b>Total</b>	<b>2.0%</b>	<b>0.1%</b>	<b>5.9%</b>	<b>0.3%</b>	<b>6.2%</b>	<b>17.3%</b>	<b>2.6%</b>	<b>56.2%</b>	<b>4.9%</b>	<b>4.5%</b>	<b>100.0%</b>
<b>Percentage by sector</b>											
A: < 0	65.2%	38.3%	43.4%	38.4%	26.8%	36.2%	37.1%	31.2%	25.8%	8.3%	32.1%
B: = 0	13.2%	32.0%	15.9%	29.6%	49.1%	32.6%	33.3%	41.1%	50.6%	39.6%	38.2%
C: 1 to 100 000	10.9%	9.1%	16.9%	17.3%	13.9%	17.7%	16.8%	16.7%	13.9%	37.2%	17.4%
D: 100 001 to 250 000	3.8%	4.3%	6.5%	6.0%	3.8%	5.1%	4.4%	4.5%	3.6%	6.0%	4.7%
E: 250 001 to 500 000	2.5%	4.0%	4.5%	3.3%	2.2%	3.0%	2.5%	2.5%	2.4%	3.6%	2.7%
F: 500 001 to 750 000	0.9%	1.1%	2.4%	1.3%	1.0%	1.4%	1.1%	1.0%	1.1%	1.4%	1.2%
G: 750 001 to 1 000 000	0.5%	0.8%	1.5%	1.0%	0.6%	0.8%	0.7%	0.6%	0.5%	0.8%	0.7%
H: 1 000 001 to 2 500 000	1.7%	2.6%	3.7%	1.9%	1.4%	1.8%	1.7%	1.2%	1.1%	1.5%	1.5%
I: 2 500 001 to 5 000 000	0.7%	1.9%	2.1%	0.4%	0.6%	0.7%	0.8%	0.5%	0.3%	0.6%	0.6%
J: 5 000 001 to 7 500 000	0.2%	1.5%	0.9%	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
K: 7 500 001 to 10 000 000	0.1%	0.4%	0.4%	0.0%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
L: 10 000 001 to 25 000 000	0.2%	1.4%	0.9%	0.2%	0.2%	0.2%	0.5%	0.2%	0.2%	0.2%	0.2%
M: 25 000 001 to 50 000 000	0.1%	0.4%	0.4%	0.0%	0.1%	0.0%	0.2%	0.1%	0.1%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.5%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



Table A3.7.1: Companies: Tax assessed by main industrial sector and taxable income group, 2007

Taxable income groups	2007										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector			Other			
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services			Community, social and personal services	
<b>R million</b>												
A: < 0	-	-	-	-	-	1	-	294	-	-	1	296
B: = 0	-	-	-	-	-	2	1	1	-	-	34	38
C: 1 to 100 000	9	-	38	1	22	91	11	249	16	-	28	465
D: 100 001 to 250 000	18	1	92	3	45	176	23	426	34	-	67	885
E: 250 001 to 500 000	36	1	170	5	77	288	40	576	66	-	97	1 354
F: 500 001 to 750 000	28	-	165	4	74	236	35	454	52	-	79	1 127
G: 750 001 to 1 000 000	28	-	163	4	70	221	34	374	52	-	64	1 010
H: 1 000 001 to 2 500 000	122	2	782	17	309	900	148	1 426	163	-	249	4 117
I: 2 500 001 to 5 000 000	115	5	892	16	316	856	148	1 435	135	-	220	4 138
J: 5 000 001 to 7 500 000	61	8	646	11	186	568	109	793	68	-	112	2 564
K: 7 500 001 to 10 000 000	59	2	479	8	151	403	66	742	66	-	106	2 083
L: 10 000 001 to 25 000 000	155	19	1 656	25	502	1 259	302	2 304	216	-	319	6 757
M: 25 000 001 to 50 000 000	101	20	1 209	12	219	845	254	1 853	173	-	291	4 979
N: 50 000 001 to 75 000 000	123	-	843	-	51	430	84	947	125	-	210	2 813
O: 75 000 001 to 100 000 000	46	-	401	-	156	292	75	604	154	-	257	1 987
P: 100 000 001 to 200 000 000	-	51	1 018	154	54	1 046	385	1 212	159	-	324	4 404
Q: 200 000 001 +	390	3 225	11 245	1 396	141	6 183	6 722	12 005	1 511	-	597	43 416
<b>Total</b>	<b>1 292</b>	<b>3 334</b>	<b>19 800</b>	<b>1 657</b>	<b>2 374</b>	<b>13 799</b>	<b>8 437</b>	<b>25 694</b>	<b>2 990</b>		<b>3 056</b>	<b>82 434</b>

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

Table A3.7.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2007 [percentage of total]

Taxable income groups	2007											
	Primary sector			Secondary sector			Tertiary sector			Other	Total tax assessed	
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real estate and business	Community, social and personal services			
<b>Percentage by income group</b>												
C: 1 to 100 000	1.8%	0.0%	8.3%	0.3%	4.8%	19.6%	2.3%	53.5%	3.5%	5.9%	100.0%	
D: 100 001 to 250 000	2.1%	0.1%	10.4%	0.3%	5.1%	19.9%	2.6%	48.2%	3.8%	7.5%	100.0%	
E: 250 001 to 500 000	2.6%	0.0%	12.6%	0.4%	5.7%	21.2%	2.9%	42.5%	4.9%	7.1%	100.0%	
F: 500 001 to 750 000	2.5%	0.0%	14.6%	0.3%	6.6%	21.0%	3.1%	40.3%	4.6%	7.0%	100.0%	
G: 750 001 to 1 000 000	2.8%	0.0%	16.1%	0.4%	6.9%	21.9%	3.4%	37.0%	5.1%	6.4%	100.0%	
H: 1 000 001 to 2 500 000	3.0%	0.0%	19.0%	0.4%	7.5%	21.9%	3.6%	34.6%	4.0%	6.1%	100.0%	
I: 2 500 001 to 5 000 000	2.8%	0.1%	21.6%	0.4%	7.6%	20.7%	3.6%	34.7%	3.3%	5.3%	100.0%	
J: 5 000 001 to 7 500 000	2.4%	0.3%	25.2%	0.4%	7.3%	22.2%	4.3%	31.0%	2.7%	4.4%	100.0%	
K: 7 500 001 to 10 000 000	2.8%	0.1%	23.0%	0.4%	7.2%	19.4%	3.2%	35.6%	3.2%	5.1%	100.0%	
L: 10 000 001 to 25 000 000	2.3%	0.3%	24.5%	0.4%	7.4%	18.6%	4.5%	34.1%	3.2%	4.7%	100.0%	
M: 25 000 001 to 50 000 000	2.0%	0.4%	24.3%	0.2%	4.4%	17.0%	5.1%	37.2%	3.5%	5.8%	100.0%	
N: 50 000 001 to 75 000 000	4.4%	0.0%	30.0%	0.0%	1.8%	15.3%	3.0%	33.7%	4.4%	7.5%	100.0%	
O: 75 000 001 to 100 000 000	2.3%	0.0%	20.2%	0.0%	7.9%	14.7%	3.8%	30.4%	7.8%	12.9%	100.0%	
P: 100 000 001 to 200 000 000	0.0%	1.2%	23.1%	3.5%	1.2%	23.8%	8.7%	27.5%	3.6%	7.4%	100.0%	
Q: 200 000 001 +	0.9%	7.4%	25.9%	3.2%	0.3%	14.2%	15.5%	21.7%	3.5%	1.4%	100.0%	
<b>Total</b>	<b>1.6%</b>	<b>4.0%</b>	<b>24.0%</b>	<b>2.0%</b>	<b>2.9%</b>	<b>16.7%</b>	<b>10.2%</b>	<b>31.2%</b>	<b>3.6%</b>	<b>3.7%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
C: 1 to 100 000	0.7%	0.0%	0.2%	0.1%	0.9%	0.7%	0.1%	1.0%	0.5%	0.9%	0.6%	
D: 100 001 to 250 000	1.4%	0.0%	0.5%	0.2%	1.9%	1.3%	0.3%	1.7%	1.1%	2.2%	1.1%	
E: 250 001 to 500 000	2.8%	0.0%	0.9%	0.3%	3.3%	2.1%	0.5%	2.2%	2.2%	3.2%	1.6%	
F: 500 001 to 750 000	2.1%	0.0%	0.8%	0.2%	3.1%	1.7%	0.4%	1.8%	1.7%	2.6%	1.4%	
G: 750 001 to 1 000 000	2.2%	0.0%	0.8%	0.2%	2.9%	1.6%	0.4%	1.5%	1.7%	2.1%	1.2%	
H: 1 000 001 to 2 500 000	9.5%	0.1%	3.9%	1.0%	13.0%	6.5%	1.8%	5.5%	5.4%	8.2%	5.0%	
I: 2 500 001 to 5 000 000	8.9%	0.2%	4.5%	1.0%	13.3%	6.2%	1.8%	5.6%	4.5%	7.2%	5.0%	
J: 5 000 001 to 7 500 000	4.8%	0.2%	3.3%	0.7%	7.9%	4.1%	1.3%	3.1%	2.3%	3.7%	3.1%	
K: 7 500 001 to 10 000 000	4.5%	0.1%	2.4%	0.5%	6.4%	2.9%	0.8%	2.9%	2.2%	3.5%	2.5%	
L: 10 000 001 to 25 000 000	12.0%	0.6%	8.4%	1.5%	21.1%	9.1%	3.6%	9.0%	7.2%	10.4%	8.2%	
M: 25 000 001 to 50 000 000	7.8%	0.6%	6.1%	0.7%	9.2%	6.1%	3.0%	7.2%	5.8%	9.5%	6.0%	
N: 50 000 001 to 75 000 000	9.5%	0.0%	4.3%	0.0%	2.1%	3.1%	1.0%	3.7%	4.2%	6.9%	3.4%	
O: 75 000 001 to 100 000 000	3.6%	0.0%	2.0%	0.0%	6.6%	2.1%	0.9%	2.4%	5.2%	8.4%	2.4%	
P: 100 000 001 to 200 000 000	0.0%	1.5%	5.1%	9.3%	2.3%	7.6%	4.6%	4.7%	5.3%	10.6%	5.3%	
Q: 200 000 001 +	30.2%	96.7%	56.8%	84.3%	5.9%	44.8%	79.7%	46.7%	50.5%	19.5%	52.7%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Table A3.7.3: Companies: Number by main industrial sector and taxable income group, 2007**

Taxable income groups	2007										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business	Community, social and personal services	Other	
A: < 0	7 322	107	15 187	496	8 883	29 733	4 623	59 461	6 526	2 341	134 679
B: = 0	816	56	2 126	105	5 114	11 266	1 667	54 048	8 492	21 219	104 909
C: 1 to 100 000	1 359	29	6 085	251	4 165	18 102	1 831	34 595	2 913	4 024	73 354
D: 100 001 to 250 000	531	14	2 695	95	1 386	5 094	669	10 149	962	1 414	23 009
E: 250 001 to 500 000	446	11	2 074	69	970	3 455	457	6 154	779	956	15 371
F: 500 001 to 750 000	163	3	988	24	448	1 396	214	2 617	321	454	6 628
G: 750 001 to 1 000 000	116	1	667	17	283	896	138	1 505	214	253	4 090
H: 1 000 001 to 2 500 000	276	5	1 691	39	678	1 962	324	3 166	380	557	9 078
I: 2 500 001 to 5 000 000	114	5	866	16	305	841	144	1 400	132	209	4 032
J: 5 000 001 to 7 500 000	35	4	361	6	103	320	61	450	38	63	1 441
K: 7 500 001 to 10 000 000	23	1	190	3	60	161	27	296	27	43	831
L: 10 000 001 to 25 000 000	34	4	366	5	114	289	71	509	45	72	1 509
M: 25 000 001 to 50 000 000	11	2	116	1	22	87	24	176	16	30	485
N: 50 000 001 to 75 000 000	7	-	47	-	3	24	5	53	7	12	158
O: 75 000 001 to 100 000 000	2	-	16	-	6	12	3	24	6	10	79
P: 100 000 001 to 200 000 000	-	1	26	4	1	27	10	31	4	8	112
Q: 200 000 001 +	4	4	27	2	1	23	10	58	8	5	142
<b>Total</b>	<b>11 259</b>	<b>247</b>	<b>33 528</b>	<b>1 133</b>	<b>22 542</b>	<b>73 688</b>	<b>10 278</b>	<b>174 692</b>	<b>20 870</b>	<b>31 670</b>	<b>379 907</b>
Total < 0 taxable income	7 322	107	15 187	496	8 883	29 733	4 623	59 461	6 526	2 341	134 679
Total = 0 taxable income	816	56	2 126	105	5 114	11 266	1 667	54 048	8 492	21 219	104 909
Total > 0 taxable income	3 121	84	16 215	532	8 545	32 689	3 988	61 183	5 852	8 110	140 319
<b>Total</b>	<b>11 259</b>	<b>247</b>	<b>33 528</b>	<b>1 133</b>	<b>22 542</b>	<b>73 688</b>	<b>10 278</b>	<b>174 692</b>	<b>20 870</b>	<b>31 670</b>	<b>379 907</b>
<b>Percentage</b>											
Total < 0 taxable income	65.0%	43.3%	45.3%	43.8%	39.4%	40.3%	45.0%	34.0%	31.3%	7.4%	35.5%
Total = 0 taxable income	7.2%	22.7%	6.3%	9.3%	22.7%	15.3%	16.2%	30.9%	40.7%	67.0%	27.6%
Total > 0 taxable income	27.7%	34.0%	48.4%	47.0%	37.9%	44.4%	38.8%	35.0%	28.0%	25.6%	36.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Table A3.7.4: Companies: Number by main industrial sector and taxable income group, 2007 [percentage of total]

Taxable income groups	2007										Total number of taxpayers	
	Primary sector		Secondary sector			Tertiary sector						Other
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services			
<b>Percentage by income group</b>												
A: < 0	5.4%	0.1%	11.3%	0.4%	6.6%	22.1%	3.4%	44.2%	4.8%	1.7%	100.0%	
B: = 0	0.8%	0.1%	2.0%	0.1%	4.9%	10.7%	1.6%	51.5%	8.1%	20.2%	100.0%	
C: 1 to 100 000	1.9%	0.0%	8.3%	0.3%	5.7%	24.7%	2.5%	47.2%	4.0%	5.5%	100.0%	
D: 100 001 to 250 000	2.3%	0.1%	11.7%	0.4%	6.0%	22.1%	2.9%	44.1%	4.2%	6.1%	100.0%	
E: 250 001 to 500 000	2.9%	0.1%	13.5%	0.4%	6.3%	22.5%	3.0%	40.0%	5.1%	6.2%	100.0%	
F: 500 001 to 750 000	2.5%	0.0%	14.9%	0.4%	6.8%	21.1%	3.2%	39.5%	4.8%	6.8%	100.0%	
G: 750 001 to 1 000 000	2.8%	0.0%	16.3%	0.4%	6.9%	21.9%	3.4%	36.8%	5.2%	6.2%	100.0%	
H: 1 000 001 to 2 500 000	3.0%	0.1%	18.6%	0.4%	7.5%	21.6%	3.6%	34.9%	4.2%	6.1%	100.0%	
I: 2 500 001 to 5 000 000	2.8%	0.1%	21.5%	0.4%	7.6%	20.9%	3.6%	34.7%	3.3%	5.2%	100.0%	
J: 5 000 001 to 7 500 000	2.4%	0.3%	25.1%	0.4%	7.1%	22.2%	4.2%	31.2%	2.6%	4.4%	100.0%	
K: 7 500 001 to 10 000 000	2.8%	0.1%	22.9%	0.4%	7.2%	19.4%	4.7%	33.7%	3.2%	5.2%	100.0%	
L: 10 000 001 to 25 000 000	2.3%	0.3%	24.3%	0.3%	7.6%	19.2%	4.7%	33.7%	3.0%	4.8%	100.0%	
M: 25 000 001 to 50 000 000	2.3%	0.4%	23.9%	0.2%	4.5%	17.9%	4.9%	36.3%	3.3%	6.2%	100.0%	
N: 50 000 001 to 75 000 000	4.4%	0.0%	29.7%	0.0%	1.9%	15.2%	3.2%	33.5%	4.4%	7.6%	100.0%	
O: 75 000 001 to 100 000 000	2.5%	0.0%	20.3%	0.0%	7.6%	15.2%	3.8%	30.4%	7.6%	12.7%	100.0%	
P: 100 000 001 to 200 000 000	0.0%	0.9%	23.2%	3.6%	0.9%	24.1%	8.9%	27.7%	3.6%	7.1%	100.0%	
Q: 200 000 001 +	2.8%	2.8%	19.0%	1.4%	0.7%	16.2%	7.0%	40.8%	5.6%	3.5%	100.0%	
<b>Total</b>	<b>3.0%</b>	<b>0.1%</b>	<b>8.8%</b>	<b>0.3%</b>	<b>5.9%</b>	<b>19.4%</b>	<b>2.7%</b>	<b>46.0%</b>	<b>5.5%</b>	<b>8.3%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
A: < 0	65.0%	43.3%	45.3%	43.8%	39.4%	40.3%	45.0%	34.0%	31.3%	7.4%	35.5%	
B: = 0	7.2%	22.7%	6.3%	9.3%	22.7%	15.3%	16.2%	30.9%	40.7%	67.0%	27.6%	
C: 1 to 100 000	12.1%	11.7%	18.1%	22.2%	18.5%	24.6%	17.8%	19.8%	14.0%	12.7%	19.3%	
D: 100 001 to 250 000	4.7%	5.7%	8.0%	8.4%	6.1%	6.9%	6.5%	5.8%	4.6%	4.5%	6.1%	
E: 250 001 to 500 000	4.0%	4.5%	6.2%	6.1%	4.3%	4.7%	4.4%	3.5%	3.7%	3.0%	4.0%	
F: 500 001 to 750 000	1.4%	1.2%	2.9%	2.1%	2.0%	1.9%	2.1%	1.5%	1.5%	1.4%	1.7%	
G: 750 001 to 1 000 000	1.0%	0.4%	2.0%	1.5%	1.3%	1.2%	1.3%	0.9%	1.0%	0.8%	1.1%	
H: 1 000 001 to 2 500 000	2.5%	2.0%	5.0%	3.4%	3.0%	2.7%	3.2%	1.8%	1.8%	1.8%	2.4%	
I: 2 500 001 to 5 000 000	1.0%	2.0%	2.6%	1.4%	1.4%	1.1%	1.4%	0.8%	0.6%	0.7%	1.1%	
J: 5 000 001 to 7 500 000	0.3%	1.6%	1.1%	0.5%	0.5%	0.4%	0.6%	0.3%	0.2%	0.2%	0.4%	
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.6%	0.3%	0.3%	0.2%	0.3%	0.2%	0.1%	0.1%	0.2%	
L: 10 000 001 to 25 000 000	0.3%	1.6%	1.1%	0.4%	0.5%	0.4%	0.7%	0.3%	0.2%	0.2%	0.4%	
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.3%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	
N: 50 000 001 to 75 000 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.4%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	
Q: 200 000 001 +	0.0%	1.6%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Table A3.8.1: Companies: Tax assessed by main industrial sector and taxable income group, 2008**

Taxable income groups	2008										Total tax assessed
	Primary sector			Secondary sector			Tertiary sector				
R million	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	
A: <0	-	-	-	-	-	-	-	1	-	4	5
B: =0	-	-	-	-	-	2	1	6	-	43	52
C: 1 to 100 000	5	-	20	1	11	53	6	153	9	11	270
D: 100 001 to 250 000	12	-	52	2	27	109	13	269	20	33	537
E: 250 001 to 500 000	26	1	109	3	50	184	22	379	38	57	869
F: 500 001 to 750 000	18	-	105	4	46	158	24	285	34	51	725
G: 750 001 to 1 000 000	20	-	98	3	46	136	21	228	28	42	621
H: 1 000 001 to 2 500 000	80	3	498	10	204	627	92	914	106	164	2 697
I: 2 500 001 to 5 000 000	67	1	576	12	240	527	96	831	71	156	2 577
J: 5 000 001 to 7 500 000	36	-	377	3	169	321	59	514	42	110	1 631
K: 7 500 001 to 10 000 000	26	-	257	-	99	252	66	423	37	96	1 256
L: 10 000 001 to 25 000 000	61	-	831	8	301	663	129	1 175	90	192	3 450
M: 25 000 001 to 50 000 000	50	-	532	16	131	202	111	735	25	221	2 024
N: 50 000 001 to 75 000 000	-	-	159	-	84	143	31	353	21	58	849
O: 75 000 001 to 100 000 000	-	-	28	-	51	54	29	211	-	54	426
P: 100 000 001 to 200 000 000	40	-	174	47	100	209	83	413	67	32	1 164
Q: 200 000 001 +	-	-	208	-	-	128	4 856	1 956	-	134	7 283
<b>Total</b>	<b>440</b>	<b>5</b>	<b>4 024</b>	<b>110</b>	<b>1 556</b>	<b>3 768</b>	<b>5 640</b>	<b>8 845</b>	<b>590</b>	<b>1 458</b>	<b>26 435</b>

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

Table A3.8.2: Companies reporting positive taxable income: Tax assessed by main industrial sector and taxable income group, 2008 [percentage of total]

Taxable income groups	2008										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector						Other
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business	Community, social and personal services			
<b>Percentage by income group</b>												
C: 1 to 100 000	1.8%	0.0%	7.6%	0.3%	4.1%	19.7%	2.2%	56.6%	3.5%	4.2%	100.0%	
D: 100 001 to 250 000	2.3%	0.0%	9.6%	0.3%	5.1%	20.3%	2.5%	50.1%	3.7%	6.1%	100.0%	
E: 250 001 to 500 000	3.0%	0.1%	12.5%	0.4%	5.8%	21.1%	2.6%	43.6%	4.4%	6.5%	100.0%	
F: 500 001 to 750 000	2.5%	0.0%	14.5%	0.5%	6.3%	21.8%	3.3%	39.3%	4.8%	7.1%	100.0%	
G: 750 001 to 1 000 000	3.2%	0.0%	15.8%	0.5%	7.4%	21.8%	3.4%	36.8%	4.5%	6.8%	100.0%	
H: 1 000 001 to 2 500 000	3.0%	0.1%	18.5%	0.4%	7.5%	23.3%	3.4%	33.9%	3.9%	6.1%	100.0%	
I: 2 500 001 to 5 000 000	2.6%	0.0%	22.3%	0.5%	9.3%	20.5%	3.7%	32.2%	2.8%	6.0%	100.0%	
J: 5 000 001 to 7 500 000	2.2%	0.0%	23.1%	0.2%	10.3%	19.7%	3.6%	31.5%	2.6%	6.7%	100.0%	
K: 7 500 001 to 10 000 000	2.1%	0.0%	20.5%	0.0%	7.9%	20.1%	5.2%	33.7%	2.9%	7.6%	100.0%	
L: 10 000 001 to 25 000 000	1.8%	0.0%	24.1%	0.2%	8.7%	19.2%	3.7%	34.1%	2.6%	5.6%	100.0%	
M: 25 000 001 to 50 000 000	2.5%	0.0%	26.3%	0.8%	6.5%	10.0%	5.5%	36.3%	1.2%	10.9%	100.0%	
N: 50 000 001 to 75 000 000	0.0%	0.0%	18.7%	0.0%	9.8%	16.8%	3.7%	41.6%	2.5%	6.9%	100.0%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	6.5%	0.0%	11.9%	12.7%	6.8%	49.4%	0.0%	12.8%	100.0%	
P: 100 000 001 to 200 000 000	3.4%	0.0%	15.0%	4.0%	8.6%	17.9%	7.2%	35.5%	5.8%	2.7%	100.0%	
Q: 200 000 001 +	0.0%	0.0%	2.9%	0.0%	0.0%	1.8%	66.7%	26.9%	0.0%	1.8%	100.0%	
<b>Total</b>	<b>1.7%</b>	<b>0.0%</b>	<b>15.2%</b>	<b>0.4%</b>	<b>5.9%</b>	<b>14.3%</b>	<b>21.3%</b>	<b>33.5%</b>	<b>2.2%</b>	<b>5.5%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
C: 1 to 100 000	1.1%	0.0%	0.5%	0.8%	0.7%	1.4%	0.1%	1.7%	1.6%	0.8%	1.0%	
D: 100 001 to 250 000	2.8%	0.0%	1.3%	1.4%	1.8%	2.9%	0.2%	3.0%	3.4%	2.2%	2.0%	
E: 250 001 to 500 000	5.9%	22.7%	2.7%	3.1%	3.2%	4.9%	0.4%	4.3%	6.4%	3.9%	3.3%	
F: 500 001 to 750 000	4.1%	0.0%	2.6%	3.4%	2.9%	4.2%	0.4%	3.2%	5.8%	3.5%	2.7%	
G: 750 001 to 1 000 000	4.5%	0.0%	2.4%	2.6%	2.9%	3.6%	0.4%	2.6%	4.7%	2.9%	2.4%	
H: 1 000 001 to 2 500 000	18.1%	58.9%	12.4%	9.5%	13.1%	16.7%	1.6%	10.3%	17.9%	11.2%	10.2%	
I: 2 500 001 to 5 000 000	15.3%	18.4%	14.3%	11.2%	15.4%	14.0%	1.7%	9.4%	12.1%	10.7%	9.7%	
J: 5 000 001 to 7 500 000	8.2%	0.0%	9.4%	3.1%	10.8%	8.5%	1.0%	5.8%	7.2%	7.5%	6.2%	
K: 7 500 001 to 10 000 000	6.0%	0.0%	6.4%	0.0%	6.4%	6.7%	1.2%	4.8%	6.2%	6.6%	4.8%	
L: 10 000 001 to 25 000 000	13.8%	0.0%	20.7%	7.6%	19.4%	17.6%	2.3%	13.3%	15.3%	13.2%	13.1%	
M: 25 000 001 to 50 000 000	11.3%	0.0%	13.2%	14.7%	8.4%	5.4%	2.0%	8.3%	4.2%	15.2%	7.7%	
N: 50 000 001 to 75 000 000	0.0%	0.0%	3.9%	0.0%	5.4%	3.8%	0.6%	4.0%	3.6%	4.0%	3.2%	
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.7%	0.0%	3.3%	1.4%	0.5%	2.4%	0.0%	3.7%	1.6%	
P: 100 000 001 to 200 000 000	9.0%	0.0%	4.3%	42.5%	6.4%	5.5%	1.5%	4.7%	11.4%	2.2%	4.4%	
Q: 200 000 001 +	0.0%	0.0%	5.2%	0.0%	0.0%	3.4%	86.1%	22.1%	0.0%	9.2%	27.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table A3.8.3: Companies: Number by main industrial sector and taxable income group, 2008

Taxable income groups	2008										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Number	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business	Community, social and personal services	Other	
A: < 0	4 041	27	7 718	236	4 705	15 664	2 420	32 114	3 376	1 104	71 405
B: = 0	298	6	420	25	853	3 239	358	7 536	2 094	20 132	34 961
C: 1 to 100 000	781	2	3 315	146	2 170	10 227	958	20 689	1 690	1 401	41 379
D: 100 001 to 250 000	354	2	1 580	48	860	3 255	403	6 340	584	698	14 124
E: 250 001 to 500 000	345	5	1 372	45	653	2 250	281	4 078	489	555	10 073
F: 500 001 to 750 000	111	2	641	23	269	949	143	1 665	218	294	4 315
G: 750 001 to 1 000 000	83	1	404	11	189	560	88	936	118	169	2 559
H: 1 000 001 to 2 500 000	176	7	1 099	24	453	1 367	203	2 041	237	372	5 979
I: 2 500 001 to 5 000 000	65	1	567	12	236	530	95	816	70	154	2 546
J: 5 000 001 to 7 500 000	21	-	213	2	94	184	35	288	23	63	923
K: 7 500 001 to 10 000 000	11	-	103	-	39	101	27	168	15	38	502
L: 10 000 001 to 25 000 000	16	1	193	2	65	155	28	262	20	45	787
M: 25 000 001 to 50 000 000	5	-	56	1	12	21	11	72	2	23	203
N: 50 000 001 to 75 000 000	-	-	9	-	5	8	2	20	1	4	49
O: 75 000 001 to 100 000 000	-	-	1	-	2	2	1	8	-	2	16
P: 100 000 001 to 200 000 000	1	-	5	1	3	5	2	10	2	1	30
Q: 200 000 001 +	-	-	3	-	-	2	5	10	-	2	22
<b>Total</b>	<b>6 308</b>	<b>54</b>	<b>17 699</b>	<b>576</b>	<b>10 608</b>	<b>38 519</b>	<b>5 060</b>	<b>77 053</b>	<b>8 939</b>	<b>25 057</b>	<b>189 873</b>
Total < 0 taxable income	4 041	27	7 718	236	4 705	15 664	2 420	32 114	3 376	1 104	71 405
Total = 0 taxable income	298	6	420	25	853	3 239	358	7 536	2 094	20 132	34 961
Total > 0 taxable income	1 969	21	9 561	315	5 050	19 616	2 282	37 403	3 469	3 821	83 507
<b>Total</b>	<b>6 308</b>	<b>54</b>	<b>17 699</b>	<b>576</b>	<b>10 608</b>	<b>38 519</b>	<b>5 060</b>	<b>77 053</b>	<b>8 939</b>	<b>25 057</b>	<b>189 873</b>
<b>Percentage</b>											
Total < 0 taxable income	64.1%	50.0%	43.6%	41.0%	44.4%	40.7%	47.8%	41.7%	37.8%	4.4%	37.6%
Total = 0 taxable income	4.7%	11.1%	2.4%	4.3%	8.0%	8.4%	7.1%	9.8%	23.4%	80.3%	18.4%
Total > 0 taxable income	31.2%	38.9%	54.0%	54.7%	47.6%	50.9%	45.1%	48.5%	38.8%	15.2%	44.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Table A3.8.4: Companies: Number by main industrial sector and taxable income group, 2008 [percentage of total]

Taxable income groups	2008										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business	Community, social and personal services	Other	
<b>Percentage by income group</b>											
A: < 0	5.7%	0.0%	10.8%	0.3%	6.6%	21.9%	3.4%	45.0%	4.7%	1.5%	100.0%
B: = 0	0.9%	0.0%	1.2%	0.1%	2.4%	9.3%	1.0%	21.6%	6.0%	57.6%	100.0%
C: 1 to 100 000	1.9%	0.0%	8.0%	0.4%	5.2%	24.7%	2.3%	50.0%	4.1%	3.4%	100.0%
D: 100 001 to 250 000	2.5%	0.0%	11.2%	0.3%	6.1%	23.0%	2.9%	44.9%	4.1%	4.9%	100.0%
E: 250 001 to 500 000	3.4%	0.0%	13.6%	0.4%	6.5%	22.3%	2.8%	40.5%	4.9%	5.5%	100.0%
F: 500 001 to 750 000	2.6%	0.0%	14.9%	0.5%	6.2%	22.0%	3.3%	38.6%	5.1%	6.8%	100.0%
G: 750 001 to 1 000 000	3.2%	0.0%	15.8%	0.4%	7.4%	21.9%	3.4%	36.6%	4.6%	6.6%	100.0%
H: 1 000 001 to 2 500 000	2.9%	0.1%	18.4%	0.4%	7.6%	22.9%	3.4%	34.1%	4.0%	6.2%	100.0%
I: 2 500 001 to 5 000 000	2.6%	0.0%	22.3%	0.5%	9.3%	20.8%	3.7%	32.1%	2.7%	6.0%	100.0%
J: 5 000 001 to 7 500 000	2.3%	0.0%	23.1%	0.2%	10.2%	19.9%	3.8%	31.2%	2.5%	6.8%	100.0%
K: 7 500 001 to 10 000 000	2.2%	0.0%	20.5%	0.0%	7.8%	20.1%	5.4%	33.5%	3.0%	7.6%	100.0%
L: 10 000 001 to 25 000 000	2.0%	0.1%	24.5%	0.3%	8.3%	19.7%	3.6%	33.3%	2.5%	5.7%	100.0%
M: 25 000 001 to 50 000 000	2.5%	0.0%	27.6%	0.5%	5.9%	10.3%	5.4%	35.5%	1.0%	11.3%	100.0%
N: 50 000 001 to 75 000 000	0.0%	0.0%	18.4%	0.0%	10.2%	16.3%	4.1%	40.8%	2.0%	8.2%	100.0%
O: 75 000 001 to 100 000 000	0.0%	0.0%	6.3%	0.0%	12.5%	6.3%	6.3%	50.0%	0.0%	12.5%	100.0%
P: 100 000 001 to 200 000 000	3.3%	0.0%	16.7%	3.3%	10.0%	16.7%	6.7%	33.3%	6.7%	3.3%	100.0%
Q: 200 000 001 +	0.0%	0.0%	13.6%	0.0%	0.0%	9.1%	22.7%	45.5%	0.0%	9.1%	100.0%
<b>Total</b>	<b>3.3%</b>	<b>0.0%</b>	<b>9.3%</b>	<b>0.3%</b>	<b>5.6%</b>	<b>20.3%</b>	<b>2.7%</b>	<b>40.6%</b>	<b>4.7%</b>	<b>13.2%</b>	<b>100.0%</b>
<b>Percentage by sector</b>											
A: < 0	64.1%	50.0%	43.6%	41.0%	44.4%	40.7%	47.8%	41.7%	37.8%	4.4%	37.6%
B: = 0	4.7%	11.1%	2.4%	4.3%	8.0%	8.4%	7.1%	9.8%	23.4%	80.3%	18.4%
C: 1 to 100 000	12.4%	3.7%	18.7%	25.3%	20.5%	26.6%	18.9%	26.9%	18.9%	5.6%	21.8%
D: 100 001 to 250 000	5.6%	3.7%	8.9%	8.3%	8.1%	8.5%	8.0%	8.2%	6.5%	2.8%	7.4%
E: 250 001 to 500 000	5.5%	9.3%	7.8%	7.8%	6.2%	5.8%	5.6%	5.3%	5.5%	2.2%	5.3%
F: 500 001 to 750 000	1.8%	3.7%	3.6%	4.0%	2.5%	2.5%	2.8%	2.2%	2.4%	2.2%	2.3%
G: 750 001 to 1 000 000	1.3%	1.9%	2.3%	1.9%	1.8%	1.5%	1.7%	1.2%	1.3%	0.7%	1.3%
H: 1 000 001 to 2 500 000	2.8%	13.0%	6.2%	4.2%	4.3%	3.5%	4.0%	2.6%	2.7%	1.5%	3.1%
I: 2 500 001 to 5 000 000	1.0%	1.9%	3.2%	2.1%	2.2%	1.4%	1.9%	1.1%	0.8%	0.6%	1.3%
J: 5 000 001 to 7 500 000	0.3%	0.0%	1.2%	0.3%	0.9%	0.5%	0.7%	0.4%	0.3%	0.3%	0.5%
K: 7 500 001 to 10 000 000	0.0%	0.0%	0.6%	0.0%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.3%
L: 10 000 001 to 25 000 000	0.3%	1.9%	1.1%	0.3%	0.6%	0.4%	0.6%	0.3%	0.2%	0.2%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.0%	0.3%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2005/06 – 2008/09

Sector	2005/06			2006/07			2007/08			2008/09		
	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	32 137	9 910	-4 640	33 679	11 726	-5 886	35 003	13 536	-6 652	37 881	15 695	-9 134
Agriculture, forestry and fishing	68 724	5 280	-5 122	69 270	5 669	-5 375	68 548	8 299	-7 160	67 763	8 248	-10 621
Bricks, ceramic, glass, cement and similar products	2 006	717	-228	2 185	766	-370	2 273	681	-312	2 216	675	-438
Catering and accommodation	16 294	1 898	-392	17 253	2 293	-483	17 778	2 540	-649	17 480	2 638	-750
Chemicals and chemical, rubber and plastic products	4 220	2 705	-1 553	4 330	3 061	-1 405	4 251	3 474	-1 815	4 200	3 382	-2 883
Clothing and footwear	2 084	693	-92	2 044	664	-103	2 017	716	-98	1 949	679	-115
Coal and petroleum products	638	2 522	-2 491	705	3 193	-3 370	740	3 876	-3 676	799	5 257	-4 449
Construction	31 447	6 303	-1 553	34 738	7 871	-2 227	37 293	12 266	-3 373	37 598	14 609	-4 108
Educational services	1 945	301	-107	2 032	332	-168	2 149	376	-140	2 141	427	-148
Electricity, gas and water	929	2 513	-160	1 002	2 195	-488	1 069	1 239	-312	1 189	1 378	-398
Financing, insurance, real estate and business services	146 672	37 361	-10 931	161 138	44 358	-14 470	172 522	53 550	-18 198	176 729	59 050	-21 624
Food, drink and tobacco	3 998	5 753	-1 348	4 145	6 667	-1 577	4 185	7 153	-2 238	4 157	7 223	-2 835
Leather, leather goods and fur (excl. footwear and clothing)	383	120	-48	373	99	-61	375	97	-88	368	92	-82
Machinery and related items	8 985	3 313	-1 020	9 237	3 734	-1 185	9 286	4 735	-1 904	9 113	5 579	-2 448
Medical, dental and other health and veterinary services	16 066	3 256	-170	16 530	3 668	-259	16 775	4 195	-284	16 759	4 581	-341
Metal	7 755	3 646	-2 622	7 925	3 882	-4 342	7 998	4 190	-5 457	7 992	5 036	-6 141
Mining and quarrying	2 377	3 557	-10 325	2 509	5 037	-12 496	2 633	6 648	-19 075	2 736	8 205	-22 328
Other manufacturing industries	3 565	1 011	-1 165	3 657	1 145	-1 438	3 700	1 124	-1 618	3 681	1 254	-1 779
Paper, printing and publishing	4 521	2 024	-491	4 566	2 199	-545	4 552	2 347	-916	4 457	2 316	-787
Personal and household services	4 266	407	-33	4 593	461	-50	4 950	549	-62	4 828	592	-49
Public administration	426	1 445	-719	585	1 033	-1 289	614	854	-3 059	613	583	-4 515
Recreation and cultural services	3 771	1 094	-214	3 965	1 414	-266	4 065	1 676	-327	4 038	1 972	-328
Research and scientific institutes	594	254	-77	635	330	-80	647	379	-77	660	402	-113
Retail trade	54 186	8 468	-2 521	54 926	9 488	-2 994	54 665	10 565	-3 476	53 431	11 040	-4 128
Scientific, optical and similar equipment	755	248	-83	760	274	-94	784	275	-96	769	326	-102
Social and related community services	2 487	254	-204	2 568	307	-224	2 637	372	-261	2 717	393	-332
Specialised repair services	10 195	1 023	-137	10 256	1 172	-136	10 217	1 501	-161	9 913	1 722	-235
Textiles	14 398	8 692	-4 270	15 260	9 140	-4 430	1 536	687	-253	1 469	651	-264
Transport equipment	1 156	345	-294	1 216	393	-345	1 237	463	-486	1 274	570	-701
Transport, storage and communications	5 090	3 003	-4 430	5 325	2 929	-6 029	5 425	2 613	-6 454	5 411	3 018	-9 712
Vehicles, parts and accessories	26 467	6 536	-3 121	27 114	7 653	-4 182	27 031	8 679	-4 831	26 375	9 051	-6 023
Wholesale trade	3 252	720	-212	3 441	817	-199	3 554	885	-222	3 441	839	-238
Wood, wood products and furniture	71	93	-21	128	47	-46	45	26	-2	36	20	-4
Other <sup>1</sup>												
<b>Total</b>	<b>483 389</b>	<b>126 106</b>	<b>-60 984</b>	<b>509 615</b>	<b>144 683</b>	<b>-76 892</b>	<b>526 403</b>	<b>170 116</b>	<b>-98 080</b>	<b>530 223</b>	<b>187 601</b>	<b>-123 599</b>

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

Table A4.1.2: Domestic VAT: Payments and refunds by sector, 2005/06 – 2008/09 [percentage of total]

Sector	2005/06			2006/07			2007/08			2008/09		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agencies and other services	6.6%	7.9%	7.6%	6.6%	8.1%	7.7%	6.6%	8.0%	6.8%	7.1%	8.4%	7.4%
Agriculture, forestry and fishing	14.2%	4.2%	8.4%	13.6%	3.9%	7.0%	13.0%	4.9%	7.3%	12.8%	4.4%	8.6%
Bricks, ceramic, glass, cement and similar products	0.4%	0.6%	0.4%	0.4%	0.5%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%	0.4%
Catering and accommodation	3.4%	1.5%	0.6%	3.4%	1.6%	0.6%	3.4%	1.5%	0.7%	3.3%	1.4%	0.6%
Chemicals and chemical, rubber and plastic products	0.9%	2.1%	2.5%	0.8%	2.1%	1.8%	0.8%	2.0%	1.9%	0.8%	1.8%	2.3%
Clothing and footwear	0.4%	0.5%	0.2%	0.4%	0.5%	0.1%	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%
Coal and petroleum products	0.1%	2.0%	4.1%	0.1%	2.2%	4.4%	0.1%	2.3%	3.7%	0.2%	2.8%	3.6%
Construction	6.5%	5.0%	2.5%	6.8%	5.4%	2.9%	7.1%	7.2%	3.4%	7.1%	7.8%	3.3%
Educational services	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
Electricity, gas and water	0.2%	2.0%	0.3%	0.2%	1.5%	0.6%	0.2%	0.7%	0.3%	0.2%	0.7%	0.3%
Financing, insurance, real estate and business services	30.3%	29.6%	17.9%	31.6%	30.7%	18.8%	32.8%	31.5%	18.6%	33.3%	31.5%	17.5%
Food, drink and tobacco	0.8%	4.6%	2.2%	0.8%	4.6%	2.1%	0.8%	4.2%	2.3%	0.8%	3.9%	2.3%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	1.9%	2.6%	1.7%	1.8%	2.6%	1.5%	1.8%	2.8%	1.9%	1.7%	3.0%	2.0%
Medical, dental and other health and veterinary services	3.3%	2.6%	0.3%	3.2%	2.5%	0.3%	3.2%	2.5%	0.3%	3.2%	2.4%	0.3%
Metal	1.6%	2.9%	4.3%	1.6%	2.7%	5.6%	1.5%	2.5%	5.6%	1.5%	2.7%	5.0%
Mining and quarrying	0.5%	2.8%	16.9%	0.5%	3.5%	16.3%	0.5%	3.9%	19.4%	0.5%	4.4%	18.1%
Other manufacturing industries	0.7%	0.8%	1.9%	0.7%	0.8%	1.9%	0.7%	0.7%	1.6%	0.7%	0.7%	1.4%
Paper, printing and publishing	0.9%	1.6%	0.8%	0.9%	1.5%	0.7%	0.9%	1.4%	0.9%	0.8%	1.2%	0.6%
Personal and household services	0.9%	0.3%	0.1%	0.9%	0.3%	0.1%	0.9%	0.3%	0.1%	0.9%	0.3%	0.0%
Public administration	0.1%	1.1%	1.2%	0.1%	0.7%	1.7%	0.1%	0.5%	3.1%	0.1%	0.3%	3.7%
Recreation and cultural services	0.8%	0.9%	0.4%	0.8%	1.0%	0.3%	0.8%	1.0%	0.3%	0.8%	1.1%	0.3%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Retail trade	11.2%	6.7%	4.1%	10.8%	6.6%	3.9%	10.4%	6.2%	3.5%	10.1%	5.9%	3.3%
Scientific, optical and similar equipment	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Social and related community services	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%
Specialised repair services	2.1%	0.8%	0.2%	2.0%	0.8%	0.2%	1.9%	0.9%	0.2%	1.9%	0.9%	0.2%
Textiles	0.3%	0.5%	0.3%	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.2%
Transport equipment	3.0%	6.9%	7.0%	3.0%	6.3%	5.8%	3.0%	6.3%	5.8%	3.0%	6.3%	5.4%
Transport, storage and communications	0.2%	0.3%	0.5%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.6%
Vehicles, parts and accessories	1.1%	2.4%	7.3%	1.0%	2.0%	7.8%	1.0%	1.5%	6.6%	1.0%	1.6%	7.9%
Wholesale trade	5.5%	5.2%	5.1%	5.3%	5.3%	5.4%	5.1%	5.1%	4.9%	5.0%	4.8%	4.9%
Wood, wood products and furniture	0.7%	0.6%	0.3%	0.7%	0.6%	0.3%	0.7%	0.5%	0.2%	0.6%	0.4%	0.2%
Other	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

Payment category	2005/06			2006/07			2007/08			2008/09		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Monthly	35 050	92 772	-49 980	36 151	105 508	-63 040	36 865	124 604	-81 215	36 678	137 704	-103 827
B: Bi-Monthly (Jan)	180 338	14 115	-4 325	190 389	16 525	-5 555	198 184	19 205	-6 908	200 981	21 216	-7 857
C: Bi-Monthly (Feb)	243 030	18 806	-6 433	258 017	22 210	-8 025	267 190	25 839	-9 710	268 893	28 209	-11 657
D: 4-monthly	886	23	-14	1 150	33	-11	1 315	46	-12	1 350	44	-13
E: 6-monthly	23 099	369	-225	22 847	380	-254	21 783	368	-228	21 230	384	-234
F: Annually	986	21	-7	1 061	28	-7	1 066	54	-7	1 091	45	-11
<b>Total</b>	<b>483 389</b>	<b>126 106</b>	<b>-60 984</b>	<b>509 615</b>	<b>144 683</b>	<b>-76 892</b>	<b>526 403</b>	<b>170 116</b>	<b>-98 080</b>	<b>530 223</b>	<b>187 601</b>	<b>-123 599</b>
<b>Percentage of total</b>												
A: Monthly	7.3%	73.6%	82.0%	7.1%	72.9%	82.0%	7.0%	73.2%	82.8%	6.9%	73.4%	84.0%
B: Bi-Monthly (Jan)	37.3%	11.2%	7.1%	37.4%	11.4%	7.2%	37.6%	11.3%	7.0%	37.9%	11.3%	6.4%
C: Bi-Monthly (Feb)	50.3%	14.9%	10.5%	50.6%	15.4%	10.4%	50.8%	15.2%	9.9%	50.7%	15.0%	9.4%
D: 4-monthly	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.0%	0.0%
E: 6-monthly	4.8%	0.3%	0.4%	4.5%	0.3%	0.3%	4.1%	0.2%	0.2%	4.0%	0.2%	0.2%
F: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2005/06 – 2008/09

Sector	2005/06			2006/07			2007/08			2008/09		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services	2 965	7 340	-3 968	2 994	8 735	-5 110	2 993	10 140	-5 662	2 987	11 778	-7 753
Agriculture, forestry and fishing	1 724	2 878	-2 462	1 748	2 829	-2 416	1 762	4 895	-3 784	1 753	4 414	-6 612
Bricks, ceramic, glass, cement and similar products	231	554	-191	232	580	-325	225	467	-256	223	448	-374
Catering and accommodation	652	916	-115	627	1 142	-113	620	1 237	-208	606	1 259	-249
Chemicals and chemical, rubber and plastic products	752	2 307	-1 478	757	2 623	-1 323	747	3 001	-1 721	729	2 862	-2 765
Clothing and footwear	203	501	-64	196	477	-78	193	518	-76	191	479	-88
Coal and petroleum products	206	2 498	-2 475	221	3 166	-3 349	235	3 844	-3 656	238	5 222	-4 419
Construction	2 223	3 789	-921	2 333	4 783	-1 391	2 594	8 536	-2 253	2 596	10 603	-2 880
Educational services	102	143	-73	94	151	-126	90	155	-88	92	177	-101
Electricity, gas and water	104	2 450	-134	108	2 106	-465	108	1 146	-277	109	1 264	-361
Financing, insurance, real estate and business services	8 146	25 146	-7 096	8 737	29 560	-9 136	9 100	36 160	-11 331	9 077	39 992	-13 869
Food, drink and tobacco	702	5 510	-1 223	697	6 398	-1 433	701	6 826	-2 094	685	6 895	-2 668
Leather, leather goods and fur (excl. footwear and clothing)	45	89	-37	46	65	-53	42	62	-79	40	59	-74
Machinery and related items	997	2 521	-890	999	2 830	-1 048	987	3 699	-1 750	979	4 420	-2 235
Medical, dental and other health and veterinary services	468	1 736	-83	457	1 911	-171	459	2 238	-178	444	2 378	-213
Metal	1 111	2 848	-2 545	1 125	2 970	-4 237	1 116	3 135	-5 335	1 108	3 873	-5 997
Mining and quarrying	655	3 320	-10 219	699	4 759	-12 326	719	6 256	-18 812	734	7 820	-21 845
Other manufacturing industries	396	744	-1 111	383	836	-1 373	383	767	-1 545	371	871	-1 703
Paper, printing and publishing	408	1 587	-432	416	1 734	-477	407	1 846	-855	397	1 798	-727
Personal and household services	128	157	-3	117	172	-9	124	216	-16	121	233	-12
Public administration	228	1 408	-655	389	1 006	-1 202	428	821	-2 924	427	555	-4 270
Recreation and cultural services	263	766	-116	265	1 048	-152	285	1 273	-198	286	1 550	-191
Research and scientific institutes	58	194	-62	56	260	-61	53	302	-59	49	304	-86
Retail trade	5 061	6 211	-1 936	5 127	6 923	-2 262	5 152	7 663	-2 681	5 178	7 931	-3 284
Scientific, optical and similar equipment	66	178	-65	74	193	-80	77	187	-80	75	221	-81
Social and related community services	244	105	-93	240	129	-104	233	160	-127	238	166	-157
Specialised repair services	347	358	-81	349	416	-67	339	653	-80	331	792	-147
Textiles	221	509	-171	219	524	-254	215	541	-231	200	509	-237
Transport equipment	1 538	7 625	-3 789	1 568	7 912	-3 861	1 29	349	-423	134	440	-623
Transport, storage and communications	129	269	-249	128	300	-296	1 601	8 088	-3 677	1 582	8 419	-4 642
Vehicles, parts and accessories	774	2 668	-4 388	804	2 564	-5 972	809	2 216	-6 382	818	2 593	-9 624
Wholesale trade	3 623	5 006	-2 690	3 672	5 908	-3 618	3 665	6 681	-4 207	3 623	6 897	-5 363
Wood, wood products and furniture	278	438	-158	272	493	-142	274	525	-167	257	481	-176
Other <sup>1</sup>	2	6	-5	2	5	-9	-	-	-	-	-	-
<b>Total</b>	<b>35 050</b>	<b>92 772</b>	<b>-49 980</b>	<b>36 151</b>	<b>105 508</b>	<b>-63 040</b>	<b>36 865</b>	<b>124 604</b>	<b>-81 215</b>	<b>36 678</b>	<b>137 704</b>	<b>-103 827</b>

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

Table A4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2005/06 – 2008/09

Sector	2009/06			2006/07			2007/08			2008/09		
	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	12 679	1 112	-308	13 378	1 276	-356	14 072	1 465	-447	15 357	1 700	-630
Agriculture, forestry and fishing	13 324	592	-693	13 576	686	-802	13 743	833	-938	13 674	946	-1 089
Bricks, ceramic, glass, cement and similar products	806	76	-16	867	81	-21	911	90	-22	899	100	-27
Catering and accommodation	6 649	406	-117	7 013	478	-146	7 234	541	-176	7 137	581	-186
Chemicals and chemical, rubber and plastic products	1 491	168	-33	1 554	186	-33	1 528	197	-42	1 510	216	-52
Clothing and footwear	802	86	-10	801	85	-12	808	91	-11	771	90	-15
Coal and petroleum products	196	12	-8	221	12	-7	220	12	-8	225	18	-9
Construction	12 778	1 087	-275	14 027	1 360	-351	15 043	1 610	-507	15 236	1 736	-488
Educational services	810	67	-17	870	67	-24	912	85	-26	920	102	-21
Electricity, gas and water	353	23	-5	409	43	-9	434	38	-9	499	46	-21
Financing, insurance, real estate and business services	59 952	5 382	-1 669	65 727	6 477	-2 379	70 575	7 702	-3 002	72 788	8 459	-3 369
Food, drink and tobacco	1 409	101	-48	1 465	108	-61	1 471	122	-63	1 494	138	-73
Leather, leather goods and fur (excl. footwear and clothing)	146	13	-7	140	14	-5	142	14	-4	141	14	-5
Machinery and related items	3 618	354	-52	3 693	401	-60	3 743	465	-68	3 694	520	-93
Medical, dental and other health and veterinary services	7 097	685	-33	7 229	784	-43	7 331	871	-44	7 337	978	-48
Metal	3 010	362	-32	3 059	407	-44	3 121	468	-59	3 123	528	-69
Mining and quarrying	708	97	-32	733	111	-83	774	126	-143	814	160	-231
Other manufacturing industries	1 409	121	-25	1 447	143	-29	1 466	160	-33	1 476	170	-37
Paper, printing and publishing	1 941	205	-33	1 931	223	-34	1 927	243	-30	1 909	250	-30
Personal and household services	1 803	111	-12	1 962	128	-14	2 166	149	-19	2 113	160	-16
Public administration	83	16	-31	90	10	-38	84	14	-76	86	11	-73
Recreation and cultural services	1 569	148	-52	1 640	158	-59	1 703	178	-60	1 691	187	-62
Research and scientific institutes	250	30	-8	261	31	-8	263	34	-7	267	42	-10
Retail trade	21 538	984	-238	21 653	1 110	-290	21 560	1 253	-338	21 147	1 357	-351
Scientific, optical and similar equipment	306	32	-10	302	37	-6	317	40	-7	308	45	-9
Social and related community services	1 167	76	-65	1 195	85	-67	1 229	97	-76	1 255	107	-87
Specialised repair services	4 372	298	-23	4 409	334	-29	4 381	374	-34	4 297	416	-36
Textiles	584	61	-6	576	66	-11	598	71	-11	570	68	-13
Transport equipment	5 610	446	-211	5 963	528	-228	471	38	-28	495	48	-25
Transport, storage and communications	447	30	-18	468	37	-21	6 183	629	-273	6 284	739	-322
Vehicles, parts and accessories	1 957	151	-18	2 041	168	-26	2 065	184	-34	2 070	197	-43
Wholesale trade	10 196	662	-190	10 312	759	-234	10 260	857	-287	10 019	931	-286
Wood, wood products and furniture	1 278	121	-28	1 375	134	-24	1 428	154	-27	1 374	153	-29
Other <sup>1</sup>	-	-	-	2	-	-	1	-	-	1	-	-
<b>Total</b>	<b>180 338</b>	<b>14 115</b>	<b>-4 325</b>	<b>190 389</b>	<b>16 525</b>	<b>-5 555</b>	<b>198 184</b>	<b>19 205</b>	<b>-6 908</b>	<b>200 981</b>	<b>21 216</b>	<b>-7 857</b>

Table A4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2005/06 – 2008/09

Sector	2005/06			2006/07			2007/08			2008/09		
	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	16 409	1 456	-363	17 201	1 713	-419	17 825	1 927	-542	19 417	2 213	-750
Agriculture, forestry and fishing	30 352	1 522	-1 757	30 924	1 809	-1 938	30 981	2 217	-2 210	30 819	2 512	-2 685
Bricks, ceramic, glass, cement and similar products	965	86	-20	1 083	105	-24	1 133	124	-34	1 089	127	-37
Catering and accommodation	8 947	573	-154	9 557	669	-223	9 859	751	-264	9 678	792	-314
Chemicals and chemical, rubber and plastic products	1 976	230	-42	2 016	252	-49	1 973	275	-53	1 958	302	-66
Clothing and footwear	1 076	107	-17	1 044	102	-13	1 013	107	-11	982	110	-12
Coal and petroleum products	236	11	-7	263	16	-14	285	20	-12	335	18	-20
Construction	16 407	1 426	-357	18 326	1 727	-485	19 602	2 118	-613	19 705	2 268	-740
Educational services	1 028	91	-17	1 062	114	-18	1 138	135	-27	1 119	148	-25
Electricity, gas and water	471	40	-21	484	46	-14	526	55	-26	579	68	-16
Financing, insurance, real estate and business services	77 447	6 808	-2 156	85 359	8 286	-2 945	91 433	9 633	-3 851	93 392	10 547	-4 369
Food, drink and tobacco	1 882	142	-77	1 976	161	-83	2 007	200	-81	1 970	189	-94
Leather, leather goods and fur (excl. footwear and clothing)	192	18	-4	187	20	-3	190	21	-4	186	19	-3
Machinery and related items	4 360	438	-78	4 530	502	-76	4 537	570	-86	4 423	638	-119
Medical, dental and other health and veterinary services	8 473	835	-54	8 802	972	-44	8 933	1 084	-61	8 924	1 222	-80
Metal	3 628	436	-45	3 734	504	-61	3 753	587	-64	3 752	635	-74
Mining and quarrying	1 012	140	-74	1 076	166	-87	1 139	266	-120	1 186	226	-251
Other manufacturing industries	1 749	146	-29	1 816	167	-36	1 839	198	-40	1 823	212	-39
Paper, printing and publishing	2 169	231	-26	2 211	243	-34	2 208	258	-31	2 142	269	-31
Personal and household services	2 323	140	-17	2 502	162	-27	2 644	184	-27	2 579	200	-21
Public administration	115	20	-32	106	16	-48	102	19	-59	100	17	-172
Recreation and cultural services	1 928	179	-46	2 043	208	-55	2 061	224	-69	2 046	234	-74
Research and scientific institutes	282	30	-6	312	38	-11	324	43	-10	336	55	-16
Retail trade	27 512	1 271	-347	28 046	1 454	-440	27 836	1 647	-456	27 011	1 750	-493
Scientific, optical and similar equipment	382	38	-8	383	44	-8	389	48	-9	385	60	-12
Social and related community services	1 074	73	-46	1 127	92	-53	1 166	116	-58	1 215	119	-88
Specialised repair services	5 458	367	-32	5 477	422	-40	5 475	474	-47	5 261	512	-51
Textiles	724	71	-14	730	74	-14	723	75	-11	699	74	-15
Transport equipment	7 228	620	-269	7 692	700	-341	632	76	-35	644	81	-54
Transport, storage and communications	575	47	-27	615	55	-29	803	834	-396	8 145	940	-480
Vehicles, parts and accessories	2 354	183	-25	2 473	198	-32	2 545	213	-38	2 517	227	-45
Wholesale trade	12 605	867	-241	13 073	983	-330	13 044	1 136	-336	12 674	1 221	-374
Wood, wood products and furniture	1 689	162	-27	1 785	189	-33	1 842	206	-28	1 801	205	-33
Other <sup>1</sup>	2	1	-	2	1	-	-	-	-	1	-	-3
<b>Total</b>	<b>243 030</b>	<b>18 806</b>	<b>-6 433</b>	<b>258 017</b>	<b>22 210</b>	<b>-8 025</b>	<b>267 190</b>	<b>25 839</b>	<b>-9 710</b>	<b>268 893</b>	<b>28 209</b>	<b>-11 657</b>

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

Table A4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2005/06 – 2008/09

Sector	2005/06			2006/07			2007/08			2008/09		
	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	84	3	-1	106	3	-1	113	4	-1	120	4	-1
Agriculture, forestry and fishing	23 324	288	-210	23 022	345	-219	22 062	354	-227	21 517	375	-236
Bricks, ceramic, glass, cement and similar products	4	-	-	3	-	-	4	-	-	5	-	-
Catering and accommodation	46	3	-6	56	4	-2	65	10	-1	59	6	-
Chemicals and chemical, rubber and plastic products	1	-	-	3	-	-	3	-	-	3	1	-
Clothing and footwear	3	-	-	3	-	-	3	-	-	5	-	-
Coal and petroleum products	-	-	-	-	-	-	-	-	-	1	-	-
Construction	39	1	-	52	1	-	54	1	-	61	2	-
Educational services	5	-	-	6	-	-	9	-	-	10	-	-
Electricity, gas and water	1	-	-	1	-	-	1	-	-	2	-	-
Financing, insurance, real estate and business services	1 127	26	-11	1 315	36	-10	1 414	54	-13	1 472	53	-17
Food, drink and tobacco	5	-	-	7	-	-	6	6	-	8	1	-
Leather, leather goods and fur (excl. footwear and clothing)	-	-	-	-	-	-	1	-	-	1	-	-
Machinery and related items	10	-	-	15	-	-	19	1	-	17	1	-
Medical, dental and other health and veterinary services	28	1	-	42	2	-	52	2	-	55	2	-
Metal	6	-	-	7	-	-	8	-	-	8	-	-
Mining and quarrying	2	-	-	1	-	-	1	-	-	2	-	-
Other manufacturing industries	11	-	-	11	-	-	12	-	-	11	-	-
Paper, printing and publishing	3	-	-	8	-	-	10	-	-	9	-	-
Personal and household services	12	-	-	12	-	-	16	-	-	15	-	-
Recreation and cultural services	11	-	-	17	-	-1	16	1	-	15	-	-
Research and scientific institutes	4	-	-	6	1	-	7	-	-	8	1	-
Retail trade	75	1	-	100	1	-1	97	1	-1	95	1	-1
Scientific, optical and similar equipment	1	-	-	1	-	-	1	-	-	1	-	-
Social and related community services	2	-	-	6	-	-	9	-	-	9	-	-
Specialised repair services	18	-	-	21	-	-	22	-	-	24	-	-
Transport equipment	22	-	-	37	1	-	5	-	-	1	-	-
Transport, storage and communications	5	-	-	5	-	-	32	1	-	29	1	-1
Vehicles, parts and accessories	5	-	-	7	-	-	6	-	-	6	-	-
Wholesale trade	43	1	-	57	3	-	62	4	-	59	1	-
Wood, wood products and furniture	7	-	-	9	1	-	10	1	-	9	-	-
Other <sup>1</sup>	67	86	-16	122	41	-37	44	26	-2	34	20	-1
<b>Total</b>	<b>24 971</b>	<b>412</b>	<b>-246</b>	<b>25 058</b>	<b>441</b>	<b>-273</b>	<b>24 164</b>	<b>468</b>	<b>-247</b>	<b>23 671</b>	<b>472</b>	<b>-258</b>

Table A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2005/06 – 2008/09

Type of enterprise	2005/06			2006/07			2007/08			2008/09		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual	127 555	5 142	-2 105	127 435	5 899	-2 295	124 159	6 544	-2 478	118 005	6 797	-2 760
B : Partnership	15 829	3 431	-2 119	15 462	3 253	-2 194	14 905	4 244	-2 857	14 196	5 266	-3 223
C : Company/Close corporation	305 190	111 021	-53 865	330 436	129 051	-67 988	350 259	152 017	-86 588	360 024	168 652	-109 440
D : Local/Public authority	711	3 055	-1 032	833	2 529	-1 950	853	2 646	-3 504	852	2 062	-5 025
E : Association not for gain	2 539	1 105	-413	2 640	1 258	-530	2 759	1 389	-455	2 895	1 445	-668
F : Estate/Trust	29 378	2 040	-1 143	30 582	2 392	-1 539	31 324	2 875	-1 839	31 998	2 984	-2 159
G : Club	882	152	-146	859	152	-164	850	164	-164	835	181	-66
H : Welfare organisation	1 170	33	-105	1 181	43	-123	1 188	70	-146	1 201	53	-178
Other	135	125	-55	187	105	-110	106	167	-48	217	161	-79
<b>Total</b>	<b>483 389</b>	<b>126 106</b>	<b>-60 984</b>	<b>509 615</b>	<b>144 683</b>	<b>-76 892</b>	<b>526 403</b>	<b>170 116</b>	<b>-98 080</b>	<b>530 223</b>	<b>187 601</b>	<b>-123 599</b>
<b>Percentage of total</b>												
A : Individual	26.4%	4.1%	3.5%	25.0%	4.1%	3.0%	23.6%	3.8%	2.5%	22.3%	3.6%	2.2%
B : Partnership	3.3%	2.7%	3.5%	3.0%	2.2%	2.9%	2.8%	2.5%	2.9%	2.7%	2.8%	2.6%
C : Company/Close corporation	63.1%	88.0%	88.3%	64.8%	89.2%	88.4%	66.5%	89.4%	88.3%	67.9%	89.9%	88.5%
D : Local/Public authority	0.1%	2.4%	1.7%	0.2%	1.7%	2.5%	0.2%	1.6%	3.6%	0.2%	1.1%	4.1%
E : Association not for gain	0.5%	0.9%	0.7%	0.5%	0.9%	0.7%	0.5%	0.8%	0.5%	0.5%	0.8%	0.5%
F : Estate/Trust	6.1%	1.6%	1.9%	6.0%	1.7%	2.0%	6.0%	1.7%	1.9%	6.0%	1.6%	1.7%
G : Club	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%
H : Welfare organisation	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
Other	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table A4.4.1: Domestic VAT: Vendors per annualised turnover (payments and refunds), 2008/09**

Turnover category	Number of vendors	Turnover <sup>1</sup> (R million)	Payments (R million)	Refunds (R million)	Net VAT (R million)
A: 0 to 100 000	111 631	2 143	2 822	-6 006	-3 185
B: 100 001 to 200 000	32 973	4 887	400	-692	-292
C: 200 001 to 300 000	27 060	6 738	459	-605	-146
D: 300 001 to 500 000	45 089	17 842	1 145	-1 049	96
E: 500 001 to 700 000	34 406	20 517	1 236	-775	461
F: 700 001 to 1 000 000	39 260	33 033	1 913	-1 046	867
G: 1 000 001 to 2 000 000	73 448	105 257	5 644	-2 521	3 123
H: 2 000 001 to 3 000 000	36 672	89 951	4 414	-1 534	2 880
I: 3 000 001 to 5 000 000	37 667	145 992	6 688	-2 086	4 602
J: 5 000 001 to 10 000 000	36 420	256 663	10 428	-3 328	7 100
K: 10 000 001 to 14 000 000	12 767	150 931	5 736	-1 835	3 901
L: 14 000 001 to 20 000 000	10 740	179 268	6 525	-2 509	4 016
M: 20 000 001 to 30 000 000	9 309	227 307	7 570	-2 784	4 786
N: 30 000 001 to 50 000 000	8 495	328 643	10 229	-4 137	6 092
O: 50 000 000 to 100 000 000	6 979	486 249	14 430	-6 397	8 033
P: 100 million +	7 307	5 498 646	107 962	-86 294	21 668
<b>Total</b>	<b>530 223</b>	<b>7 554 068</b>	<b>187 601</b>	<b>-123 599</b>	<b>64 002</b>
<b>Percentage of total</b>					
A: 0 to 100 000	21.1%	0.0%	1.5%	4.9%	-5.0%
B: 100 001 to 200 000	6.2%	0.1%	0.2%	0.6%	-0.5%
C: 200 001 to 300 000	5.1%	0.1%	0.2%	0.5%	-0.2%
D: 300 001 to 500 000	8.5%	0.2%	0.6%	0.8%	0.2%
E: 500 001 to 750 000	6.5%	0.3%	0.7%	0.6%	0.7%
F: 750 001 to 1 000 000	7.4%	0.4%	1.0%	0.8%	1.4%
G: 1 000 001 to 2 000 000	13.9%	1.4%	3.0%	2.0%	4.9%
H: 2 000 001 to 3 000 000	6.9%	1.2%	2.4%	1.2%	4.5%
I: 3 000 001 to 5 000 000	7.1%	1.9%	3.6%	1.7%	7.2%
J: 5 000 001 to 10 000 000	6.9%	3.4%	5.6%	2.7%	11.1%
K: 10 000 001 to 14 000 000	2.4%	2.0%	3.1%	1.5%	6.1%
L: 14 000 001 to 20 000 000	2.0%	2.4%	3.5%	2.0%	6.3%
M: 20 000 001 to 30 000 000	1.8%	3.0%	4.0%	2.3%	7.5%
N: 30 000 001 to 50 000 000	1.6%	4.4%	5.5%	3.3%	9.5%
O: 50 000 000 to 100 000 000	1.3%	6.4%	7.7%	5.2%	12.6%
P: 100 million +	1.4%	72.8%	57.5%	69.8%	33.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. VAT exclusive.

Table A5.1.1: Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B<sup>1</sup>, 2006/07 – 2008/09

R million	Chapter	2006/07			2007/08			2008/09		
		Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>	Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>	Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>
	1 - 5	5 009	661	537	6 679	765	518	6 478	770	358
	6 - 14	5 898	589	118	10 101	1 058	199	13 285	1 137	191
	15	5 358	374	177	9 603	707	325	43 635	1 012	399
	16 - 24	15 138	1 534	1 722	19 202	2 090	2 168	27 649	2 686	2 432
	25 - 26	104 849	1 709	411	124 369	2 263	683	184 517	3 857	476
	27 - 38	42 243	6 275	494	51 433	7 444	574	69 755	9 985	747
	39 - 40	19 480	2 810	1 308	24 841	3 529	1 662	27 766	3 898	1 731
	41 - 43	2 091	334	343	2 390	387	378	2 629	426	459
	44 - 46	2 749	434	113	3 238	512	141	2 999	469	116
	47 - 49	9 448	1 299	262	9 772	1 450	244	11 767	1 712	285
	50 - 63	16 882	2 537	2 139	17 981	2 652	2 471	22 346	3 106	2 853
	64 - 67	5 171	866	1 340	5 755	959	1 469	6 754	1 130	1 669
	68 - 70	6 303	986	399	8 668	1 336	414	8 543	1 317	431
	71	31 717	1 281	106	45 237	1 369	125	73 393	1 261	122
	72 - 83	37 715	3 895	672	50 742	4 264	777	56 495	5 491	962
	84 - 85	138 699	19 643	1 588	163 827	22 479	1 959	206 306	28 681	2 713
	86 - 89	75 629	9 510	7 653	91 926	11 599	8 743	90 703	10 488	4 549
	90 - 92	16 495	2 256	17	16 949	2 350	17	20 727	2 861	18
	94 - 96	8 081	1 268	607	9 398	1 476	705	10 721	1 673	774
	97	239	17	-	814	46	-	696	73	-
	Not assigned <sup>3</sup>	69 395	5 937	15	74 167	6 314	23	86 673	7 627	38
<b>Total</b>		<b>618 591</b>	<b>64 216</b>	<b>20 019</b>	<b>747 089</b>	<b>75 048</b>	<b>23 596</b>	<b>973 837</b>	<b>89 659</b>	<b>21 324</b>
				<b>3 622</b>			<b>3 933</b>			<b>3 439</b>

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

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

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

Table A5.1.2: Customs/Import duties: Customs value, Customs VAT, Customs duty, Duty 1-2B, 2006/07 – 2008/09 [percentage of total]

Percentage	Chapter	2006/07				2007/08				2008/09			
		Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>	Duty 1-2B <sup>2</sup>	Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>	Duty 1-2B <sup>2</sup>	Customs value	Customs VAT <sup>2</sup>	Customs duty <sup>2</sup>	Duty 1-2B <sup>2</sup>
Live animals; Animal products	1 - 5	0.8%	1.0%	2.7%	0.0%	0.9%	1.0%	2.2%	0.0%	0.7%	0.9%	1.7%	0.0%
Vegetable products	6 - 14	1.0%	0.9%	0.6%	0.0%	1.4%	1.4%	0.8%	0.0%	1.4%	1.3%	0.9%	0.0%
Animal or vegetable fats and oils and their cleavage product	15	0.9%	0.6%	0.9%	0.0%	1.3%	0.9%	1.4%	0.0%	4.5%	1.1%	1.9%	0.0%
Prepared foodstuffs; Beverages, spirits and vinegar; Tobacco	16 - 24	2.4%	2.4%	8.6%	0.0%	2.6%	2.8%	9.2%	0.0%	2.8%	3.0%	11.4%	0.0%
Mineral products	25 - 26	16.9%	2.7%	2.1%	0.0%	16.6%	3.0%	2.9%	0.0%	18.9%	4.3%	2.2%	0.0%
Products of the chemical of allied industries	27 - 38	6.8%	9.8%	2.5%	1.8%	6.9%	9.9%	2.4%	2.0%	7.2%	11.1%	3.5%	2.9%
Plastics and articles thereof; Rubber and articles thereof	39 - 40	3.1%	4.4%	6.5%	0.0%	3.3%	4.7%	7.0%	0.0%	2.9%	4.3%	8.1%	0.0%
Raw hides and skins, leather, fur skins and articles thereof	41 - 43	0.3%	0.5%	1.7%	0.0%	0.3%	0.5%	1.6%	0.0%	0.3%	0.5%	2.2%	0.0%
Wood and articles of wood; Wood charcoal; Cork and articles	44 - 46	0.4%	0.7%	0.6%	0.0%	0.4%	0.7%	0.6%	0.0%	0.3%	0.5%	0.5%	0.0%
Pulp of wood or of other fibrous cellulosic material; recovery	47 - 49	1.5%	2.0%	1.3%	0.0%	1.3%	1.9%	1.0%	0.0%	1.2%	1.9%	1.3%	0.0%
Textiles and textile articles	50 - 63	2.7%	4.0%	10.7%	0.0%	2.4%	3.5%	10.5%	0.0%	2.3%	3.5%	13.4%	0.0%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks	64 - 67	0.8%	1.3%	6.7%	0.0%	0.8%	1.3%	6.2%	0.0%	0.7%	1.3%	7.8%	0.0%
Articles of stone, plaster, cement, asbestos, mica or similar	68 - 70	1.0%	1.5%	2.0%	0.0%	1.2%	1.8%	1.8%	0.0%	0.9%	1.5%	2.0%	0.0%
Natural or cultured pearls, precious or semi precious stones	71	5.1%	2.0%	0.5%	0.0%	6.1%	1.8%	0.5%	0.0%	7.5%	1.4%	0.6%	0.0%
Base metals and articles of base metals	72 - 83	6.1%	6.1%	3.4%	0.0%	6.8%	5.7%	3.3%	0.0%	5.8%	6.1%	4.5%	0.0%
Machinery and mechanical appliances; electrical equipment	84 - 85	22.4%	30.6%	7.9%	33.3%	21.9%	30.0%	8.3%	30.7%	21.2%	32.0%	12.7%	39.0%
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	12.2%	14.8%	38.2%	62.6%	12.3%	15.5%	37.1%	65.3%	9.3%	11.7%	21.3%	55.7%
Optical, photographic, cinematographic, measuring, checking	90 - 92	2.7%	3.5%	0.1%	0.7%	2.3%	3.1%	0.1%	0.0%	2.1%	3.2%	0.1%	0.0%
Miscellaneous manufactured articles	94 - 96	1.3%	2.0%	3.0%	1.5%	1.3%	2.0%	3.0%	1.8%	1.1%	1.9%	3.6%	2.2%
Works of art, collectors' pieces and antiques	97	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Not assigned <sup>3</sup>		11.2%	9.2%	0.1%	0.1%	9.9%	8.4%	0.1%	0.2%	8.9%	8.5%	0.2%	0.2%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

# B

## Glossary

<i>Ad valorem</i> excise duties/ customs duties	<i>Ad valorem</i> means duty calculated on the value. These duties are levied on certain selected locally manufactured goods. Corresponding <i>ad valorem</i> customs duties are levied at the same rate of duty on imported goods of the same class or kind. <i>Ad valorem</i> customs duties and <i>ad valorem</i> excise are levied on those items specified in schedule 1 Part 2B of the Harmonized System. <i>Ad valorem</i> excise duty is calculated on the basis of the value of the goods. Discounts are, however, granted on locally manufactured goods.
Air passenger departure tax	Fee-paying passengers departing on international flights pay a tax of R120 per passenger. <sup>1</sup> Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS) pay R60 per passenger.
Capital gains tax (CGT)	CGT was introduced in October 2001. It forms part of the income tax system and is based on capital gains made upon the disposal of assets.
Corporate income tax (CIT)	CIT comprises all provisional and assessed taxes paid by companies (net of refunds).
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Donations tax	Is levied at a flat rate of 20 per cent on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Duty 1-2B	Refers to the <i>Ad valorem</i> excise duties on imports.

---

<sup>1</sup> As from 1 October 2009, this has increased to R150 and R80 per passenger for international and BLNS travel respectively.

Employees' tax	Employees' tax is the tax that employers must deduct from the employment income of employees – such as salaries, wages and bonuses - and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees.
Environmental levy (Plastic bags levy)	This is a tax on certain types of plastic shopping bags. The levy aims to encourage the sustainable use of these bags.
Estate duty	Is calculated at a rate of 20 per cent on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
Gross domestic product (GDP)	A measure of the total national output, income and expenditure in the economy.
Fiscal drag	The effect of inflation on effective tax rates. When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax brackets where higher rates apply. In this way the individual's effective tax rate is increased, even though real incomes may not be increasing.
Fiscal year	Is the financial year of government i.e. from 1 April to 31 March of the following year.
Fuel levy	Is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Harmonised system	The Harmonised System Nomenclature, also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System) is, essentially, the system according to which all internationally traded products, components, or commodities are classified. This international system is currently used by 200 countries and customs or economic unions, which account for about 98 per cent of world trade.
Income tax	Is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed by the Income Tax Act 58 of 1962.
Marginal income tax rate	The rate of tax on an incremental unit of income.
Marketable securities tax	See <i>Securities transfer tax</i> .
National Revenue Fund	The consolidated account of the national government into which all taxes, fees and charges collected by SARS and departmental revenue must be paid.
Non-tax revenue	Income received by the government in the form of interest and dividends (from parastatals) and as a result of administrative charges, licences, fees, and sales of goods and services.

Operating cost to revenue ratio	Is an indication of the efficiency with which revenue is collected.
Pay-As-You-Earn (PAYE)	Ensures that an employee's income tax liability is settled in a continuing fashion, at the same time that the income is earned. The advantage of this is that the tax liability for the year is settled over the course of the whole year of assessment.
Personal income tax (PIT)	PIT comprises all assessed and provisional taxes as well as PAYE paid by individuals (net of refunds).
Plastic bags levy	See <i>Environmental levy</i> .
Primary rebate	A reduction in income tax that is available to all taxpayers.
Progressive tax	A system of taxation that collects proportionately more from the rich than from the poor.
Provisional tax (companies)	The majority of provisional tax payments from companies are received during March, June, September and December. Provisional taxes for any given tax year are paid in three instalments: the first is due six months into the company's tax year; the second at the end of the tax year; and the third six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment 7 months after the end of the year of assessment.
Provisional tax (Paragraph 19(3))	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If the Commissioner is not satisfied with the estimate, he may increase it to an amount that he considers reasonable.
Residence based tax system	Where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary tax on companies (STC)	Tax on dividends declared by a company, calculated at the rate of 10 per cent (12.5 per cent prior to 1 October 2007) of the net amount of dividends declared.
Securities transfer tax (STT)	STT is a tax levied on every transfer of a security. It is levied at a rate of 0.25 per cent. This tax was known as Marketable securities tax prior to 2006/07 and as Uncertificated securities tax prior to 1 July 2008.

Skills development levy (SDL)	SDL is a compulsory levy to fund training by companies. The rate is 1 per cent of a company's total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	An agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.
Specific excise duty	A tax on each unit of output or sale of goods, unrelated to the value of the goods.
Stamp duty	Was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax has been abolished with effect from 1 April 2009.
Standard Income Tax on Employees (SITE)	SITE, is not a separate type of tax. It is merely a method that means employees who earn less than a certain amount pay income tax as a full and final liability on the information to the specific employer. SITE generally applies to individuals whose net remuneration does not exceed R60 000 annually; who do not receive a travelling allowance; and who do not receive any other income.
Tax amnesty	A period allowed by tax authorities during which taxpayers who are outside the tax net, but should be registered for tax purposes, can register for tax or disclose previously unreported taxable income without incurring penalties.
Tax base	The aggregated value of income, sales or transactions on which particular taxes are levied.
Tax on retirement funds (TRF)	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. TRF 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	This 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	This refers to the income of an individual or a company which is subject to tax. This is not the same as actual income, since deductions may be claimed for medical expenses, for instance, in the case of individuals or for depreciation, in the case of companies.

Transfer duties	The duty payable by individuals when they acquire property at the rate of 5 per cent of the value above R500 000 and at 8 per cent of the value exceeding R1 million. When property is acquired by a person other than an individual, such as a company or trust, transfer duty is payable at a rate of 8 per cent of the value.
Uncertificated securities tax	See <i>Securities transfer tax</i> .
Value-added tax (VAT)	VAT is levied at a standard rate of 14 per cent on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the Value-Added Tax Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.