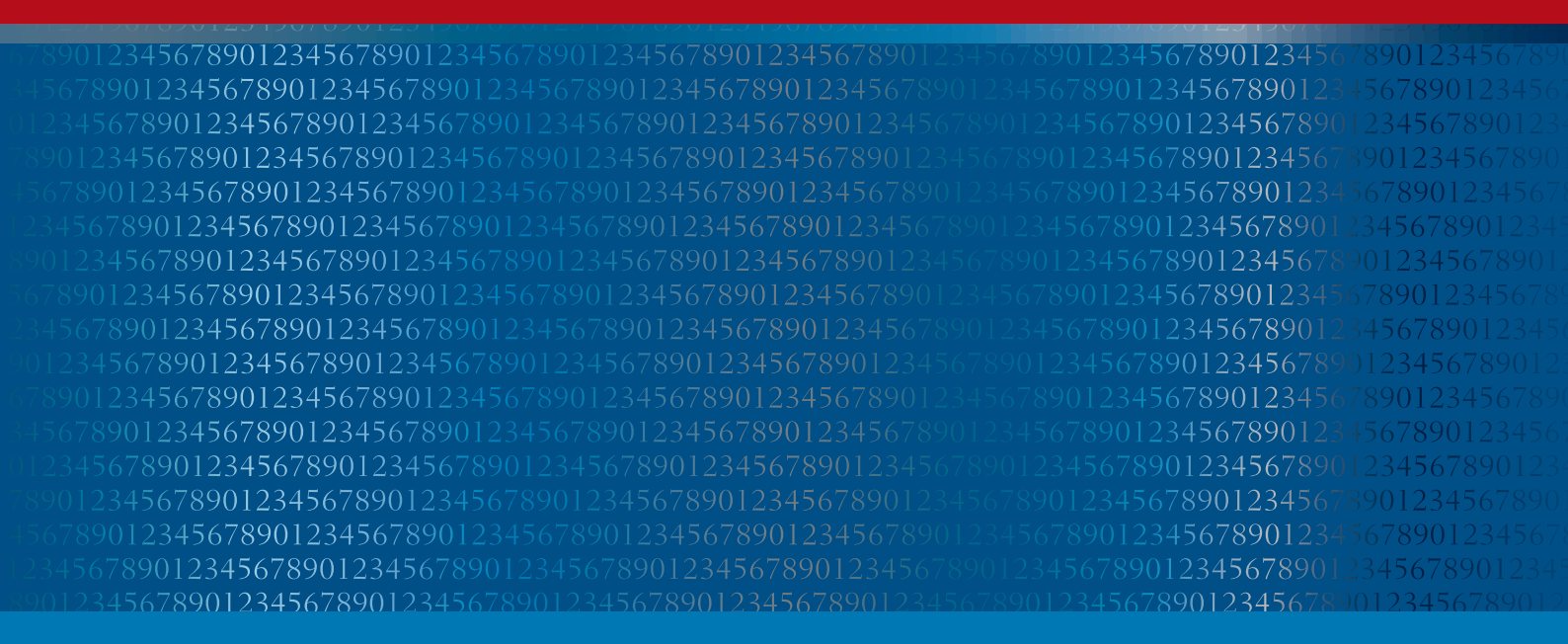


# 2013 Tax Statistics

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



**national treasury**

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



*South African Revenue Service*





# F

OREWORD

We are pleased to present the 6<sup>th</sup> edition of the Tax Statistics publication. This edition contains tax statistics up to and including the 2012/13 fiscal year ending on 31 March 2013. The *2013 Tax Statistics* will provide commentators with improved insight into tax policy and the guiding principles underpinning revenue in the Medium Term Budget Policy Statement (MTBPS).

Tax statistics further inform debates on fiscal sustainability and seek to promote transparency. This was elegantly illustrated during the SARS presentation of the *2011 Tax Statistics* to the Standing Committee on Finance (SCOF) in May 2012. SARS and National Treasury were commended by the SCOF with the Committee indicating that *“the true power of these statistics is not in any individual data point but rather through the trends and shifts they reveal when used over a period of time and when viewed within a particular policy context.”*

There is a growing acceptance by the media, researchers and policymakers of the intrinsic value that credible tax statistics provide in promoting a far richer and fact-based discourse on fiscal policy. This not only improves policy formulation and informed assessments thereof it also promotes a culture of transparency on fiscal affairs as generally advocated for by the provisions of Section 32 in the Bill of Rights in the Constitution and by the Promotion of Access to Information Act.

Despite the tentative and uneven recovery trajectories of many of South Africa’s trading partners following the 2009 global recession, tax statistics in this edition once again confirm the responsiveness of the South African tax administration system. All taxes, with the exception of Corporate Income Tax (CIT) rebounded strongly from the slump in collections observed during the recession. CIT remains depressed though, due to the many companies still carrying assessed losses incurred from which they have not recovered fully to the levels preceding the recession.

Tax statistics also show strong growth in the taxpayer register. By working with these statistics, interesting trends in employment and income dynamics are being revealed.

Over the past five years the Tax Statistics publication has grown considerably in content and quality, and has been increasingly referenced and used by the media, academics, economists, market analysts and various government and non-governmental organisations.

# FOREWORD

Many innovations, prompted by the extensive feedback we received, have been introduced. We therefore wish to thank all contributors and want to encourage further engagement by all stakeholders.



  
**Ivan Pillay**  
**Acting Commissioner: SARS**





**Lungisa Fuzile**  
**Director-General: National Treasury**

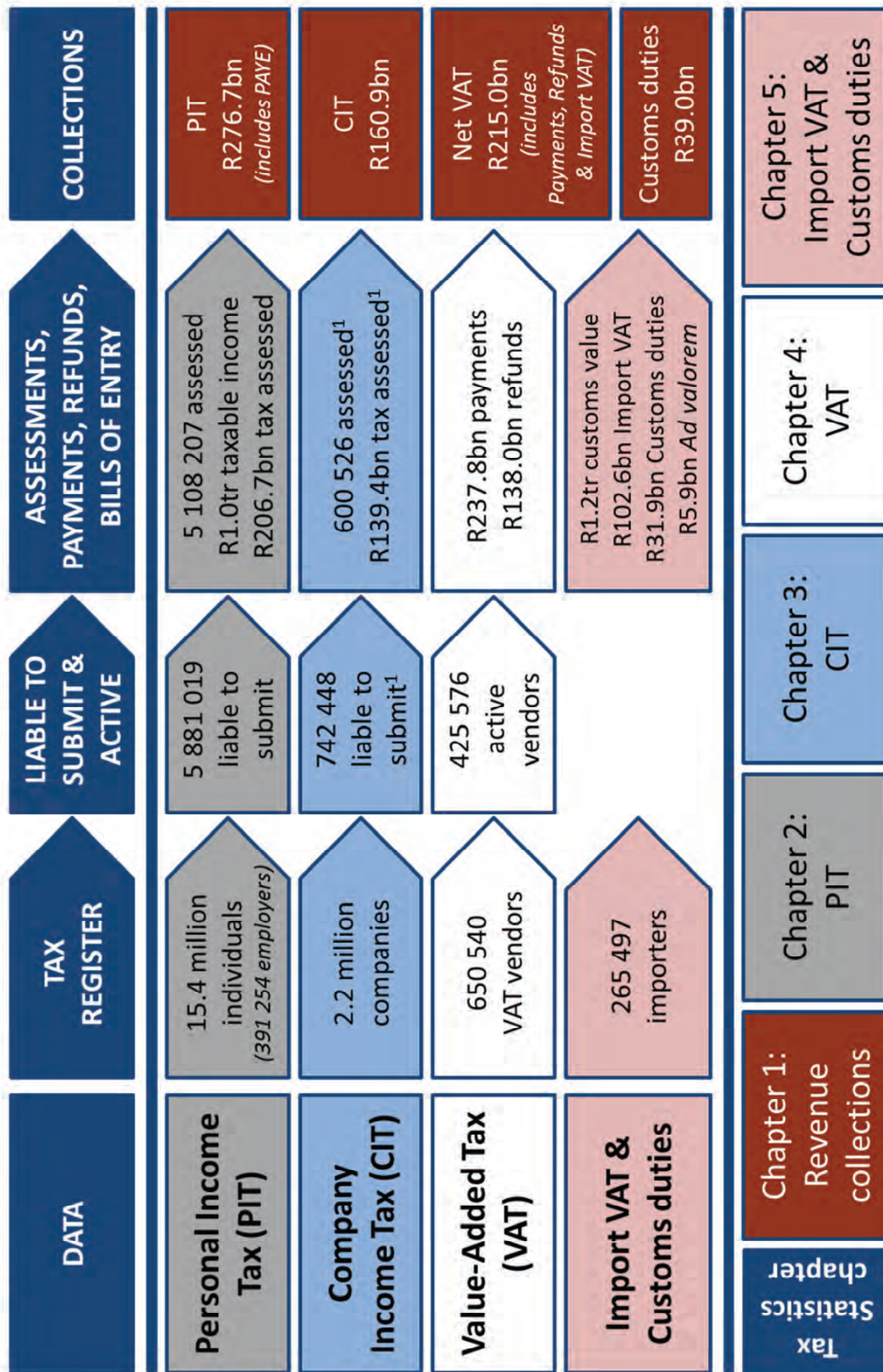
# CONTENTS

## C ONTENTS

About this publication.....	v
Chapter 1 Revenue collections .....	1
Chapter 2 Personal Income Tax.....	28
Chapter 3 Company Income Tax .....	90
Chapter 4 Value-Added Tax .....	140
Chapter 5 Import VAT and Customs duties .....	166
Glossary .....	177
Index .....	185

# ABOUT THIS PUBLICATION

## 2013 TAX STATISTICS AT A GLANCE: 2012/13 FISCAL YEAR & 2012 TAX YEAR



1. For the 2011 tax year.

# ABOUT THIS PUBLICATION

## A BOUT THIS PUBLICATION

We have great pleasure in releasing the [2013 Tax Statistics](#) publication which builds and expands on the previous five editions (2008, 2009, 2010, 2011 and 2012).

This 6<sup>th</sup> edition provides an overview of tax revenue collections and tax return information for the period 2008/09 to 2012/13 and the 2009 to 2012 tax years respectively.

The Tax Statistics publications provide tax revenue data at a more disaggregated level than statistics contained in other publications such as the National Treasury's Budget Reviews and SARS's Annual Reports. The objective of this publication is to make available, comprehensive tax revenue data that may serve to provide context to other published economic and demographic data. The feedback received indicates that this publication also provides valuable insights into socio-economic trends.

The publication is set out as follows:

- *Chapter 1: Revenue collections* provides a summary of aggregate tax revenue collection trends for the period 2008/09 to 2012/13.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information on taxable income by income group, age, gender and source of income, as well as on fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of corporate income tax revenues. Information on taxable income by income group, sector and type of business entity is provided.
- *Chapter 4: Value-Added Tax (VAT)* gives an overview of VAT. It gives a breakdown of VAT receipts and refunds by sector and payment category as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs duties* provides information on the customs value of imported goods by product type in terms of the Harmonised System (HS), to chapter level, as well as Import VAT, customs/import duty and ad valorem excise duty revenues on imported goods.
- The *Glossary* and *Index* contains definitions of terms and abbreviations as well as a list of all tables and figures in the publication.



# ABOUT THIS PUBLICATION

## WHAT'S NEW

In response to widespread consultation with stakeholders and feedback from individual users, additions and enhancements have been made to this publication. The data series and available information have been extended and reformatted as follows:

- Info-graphics giving highlights have been added at the beginning of each chapter.
- Additional tables on PIT deductions specifying the number of taxpayers and value of deductions per taxable income group for selected deductions have been included in Chapter 2.
- A variety of new tables on Small Business Corporations (SBCs) have been included in Chapter 3.
- New information on components of output VAT declared and input VAT claimed is included in Chapter 4.
- A brief discussion on the difference between Automotive Production and Development Programme (APDP) and the Motor Industry Development Programme (MIDP) has been included in Chapter 5.

## METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and on assessments documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics. However, no values have been edited or imputed.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS's systems at the end of July 2013. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, statistics for later years tend to be less complete than that of earlier years.
- Information on the sector (industry) classification is based on the classification as declared by taxpayers and is based on their main source of income. Trade classification data is based on the classification as declared by the trader, based on the Harmonised System.
- Figures have not been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables indicates a zero value whilst a zero ("0") indicates that there is an amount that has been rounded-off to zero.
- The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single

# ABOUT THIS PUBLICATION

- Tables numbered with an “A” (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

An electronic version of the full publication (as well as the Excel tables used in this publication) is available for download on both the websites of the South African Revenue Service (SARS) ([www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx](http://www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx)) and that of National Treasury ([www.treasury.gov.za/publications/tax%20statistics](http://www.treasury.gov.za/publications/tax%20statistics)).

We welcome your comments and suggestions to enhance the publication’s utility in policy evaluation and developing new insights in South Africa’s social and economic context. These can be provided via e-mail to [taxstatistics@sars.gov.za](mailto:taxstatistics@sars.gov.za).

# REVENUE COLLECTIONS

For the 2012/13 fiscal year:

**R813.8  
BILLION**

Revenue collected during 2012/13 fiscal year

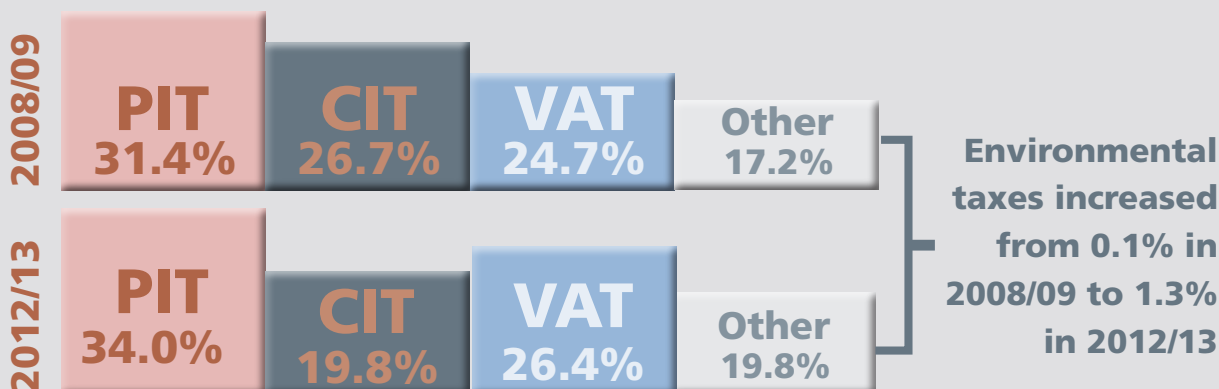


Higher by **R71.2 billion** against 2011/12

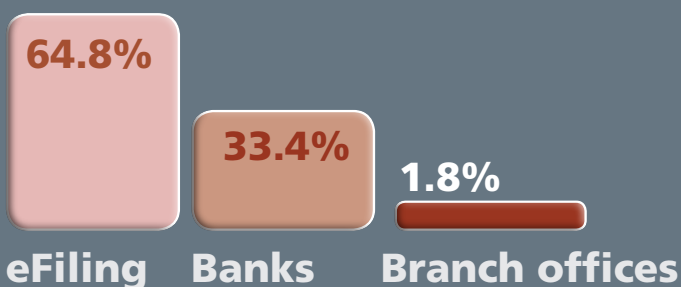


Compound annual growth rate (CAGR) achieved for 2008/09 to 2012/13

## Composition of main sources of tax revenue



## PAYMENT CHANNELS



The value of payments at branch offices reduced drastically from a high of 21.8% in 2008/09 to only 1.8% in 2012/13

**R45.3 BILLION**



Tax relief provided to individuals during the period 2008/09 to 2012/13

## COST OF REVENUE COLLECTED

Slight decline

**1.11%**  
2011/12

**1.07%**  
2012/13

# REVENUE COLLECTIONS

## 1 REVENUE COLLECTIONS

### KEY HIGHLIGHTS

For the 2012/13 fiscal year:

- Tax revenue collected amounted to R813.8 billion and grew by R71.2 billion (9.6%) against the previous year;
- The tax-to-GDP ratio increased marginally from 25.0% in 2011/12 to 25.3% in 2012/13. This is close to the long-term average but well below the peaks of more than 27% reached before the global financial crisis;
- The cost of revenue collection has remained relatively constant and in-line with the international benchmark for this ratio. It decreased slightly from 1.11% in 2011/12 to 1.07% in 2012/13;
- As a result of the requirement that employers have to register all employees as taxpayers regardless of tax liability, the individual tax register continued to grow strongly. The number of individuals registered for income tax as at 31 March 2013 increased by 1.7 million (12.5%) from 13.7 million in the previous year to 15.4 million;
- As at 31 March 2013, there were nearly 2.2 million registered companies (of which about 0.8 million were liable to submit returns) and nearly 0.7 million registered Value-Added Tax (VAT) vendors; and
- Capital Gains Tax (CGT) of R7.2 billion was raised in 2012/13 of which R2.2 billion was attributable to individuals and R5.0 billion to companies. This is slightly up from the R6.8 billion raised in 2011/12. A cumulative R50.1 billion has been raised since the inception of CGT in October 2001.

### INTRODUCTION

In terms of the South African Revenue Service Act (No. 34 of 1997), SARS is mandated to:

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

Compared with many of its international counterparts the South African tax system proved fairly resilient during and after the global financial crisis. Following a 4.2% decline in the 2009/10 financial year, tax revenues recovered strongly, albeit on a reduced Compound Annual Growth Rate (CAGR).

Corporate Income Tax (CIT) was responsible for much of the contraction as companies' profit waned in the face of declining global and domestic demand. Assessed losses that were accumulated in the past by some companies were available to be offset against their taxable income in later years. The tax-to-Gross Domestic Product (GDP) ratio declined to its long-term average, well below pre-financial crisis levels.

As a result of the total revenue performance, the South African Government, as part of its counter-cyclical stance, could continue to grant general tax relief to individuals and companies and still maintain sustainable budget deficits during this period of economic hardship.

This revenue sustainability is attributable to responsive tax policy, vigilant measures to improve compliance as well as the SARS Modernisation Programme. Given the tentative global economic recovery since the recession, it has never been more important for SARS to continue to provide sustainable tax revenue that will enable the National Treasury to maintain a healthy fiscal framework.

This chapter gives an overview of:

- South Africa's tax system;
- Tax register;
- Tax relief and rates;
- Budget and consolidated revenue;
- Tax revenue;
- Non-tax revenue; and
- Southern African Customs Union (SACU).

## SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based tax system. Residents, subject to certain exclusions, are taxed on their worldwide income irrespective of where such income was earned. Non-residents are taxed only on their income from a South African source. Foreign taxes are credited against South African tax payable on foreign income. The determination of the taxable income of taxpayers may be subject to the provisions of tax treaties between South Africa and other countries.

## TAX REGISTER

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

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

# REVENUE COLLECTIONS

- The number of individuals registered for Personal Income Tax (PIT) has increased 12.5% from 13.7 million in 2011/12 to 15.4 million in 2012/13. Growth during the past three years was mainly due to the new employer filing process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 certificate regardless of the amount of income they earn;
- Active companies registered for income tax have increased by 7.9% from just over 2.0 million in 2011/12 to nearly 2.2 million in 2012/13;
- The number of employers registered for Pay-As-You-Earn (PAYE) grew by 1.7% in 2012/13 after two years of decline;
- As a result of more stringent registration requirements and improved risk based vetting of refunds, the number of vendors registered for VAT continued to decline in the period under review; and
- Year-on-year growth of other entities in the register has been moderate.

**Table 1.1: Tax register, 31 March 2009 – 31 March 2013**

Number as at	Individuals <sup>1,2</sup>	Companies (CIT) <sup>1,3</sup>	Trusts <sup>1</sup>	Employers <sup>1</sup> (PAYE)	VAT Vendors <sup>1</sup>	Importers	Exporters
31 Mar 2009	5 540 646	1 834 009	392 260	393 974	737 885	228 350	194 286
31 Mar 2010	5 920 612	1 878 856	331 954	395 575	685 523	229 442	209 623
31 Mar 2011	10 346 175	2 078 182	326 649	386 428	664 267	238 779	217 359
31 Mar 2012	13 703 717	2 034 719	301 365	384 883	652 349	247 595	224 216
31 Mar 2013	15 418 920	2 195 883	312 066	391 254	650 540	265 497	240 709
<b>Percentage year on year growth</b>							
31 Mar 2009	6.5%	15.8%	2.0%	3.8%	-1.0%	9.8%	0.8%
31 Mar 2010	6.9%	2.4%	-15.4%	0.4%	-7.1%	0.5%	7.9%
31 Mar 2011	74.7%	10.6%	-1.6%	-2.3%	-3.1%	4.1%	3.7%
31 Mar 2012	32.5%	-2.1%	-7.7%	-0.4%	-1.8%	3.7%	3.2%
31 Mar 2013	12.5%	7.9%	3.6%	1.7%	-0.3%	7.2%	7.4%

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

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

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

## TAX RELIEF AND RATES

### Tax relief

During the past decade the South African Government granted substantial tax relief to personal income taxpayers. Real tax relief was granted after effective tax base broadening reform supported by buoyant revenue collections. For the period 2003/04 to 2008/09 (pre-global financial crisis) revenue collections achieved a CAGR of 15.6%, declining somewhat to 10.8% during the period 2009/10 to 2012/13 (post-global financial crisis).

Between 2008/09 and 2012/13 tax relief of R45.3 billion accrued directly to individual taxpayers. Indirect taxes were increased by R33.7 billion to contain the net outflow from the fiscus to only R21.9 billion. Specific indirect taxes are levied at a rate per unit as opposed to a rate per value (*ad valorem*), and are therefore adjusted annually for inflation to maintain the indirect tax burden in real terms.

# REVENUE COLLECTIONS

Table 1.2 sets out the tax relief over this period with negative values indicating tax relief.

**Table 1.2: Summary effects of tax proposals, 2008/09 – 2012/13**

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT <sup>1</sup>	Other	Total	Excise	Fuel levy	Other <sup>2</sup>	Total	
2008/09	-7 700	-6 900	–	<b>-14 600</b>	1 350	1 250	1 500	<b>4 100</b>	<b>-10 500</b>
2009/10	-13 550	-1 000	–	<b>-14 550</b>	2 100	4 890	2 985	<b>9 975</b>	<b>-4 575</b>
2010/11	-5 400	-1 350	–	<b>-6 750</b>	2 250	3 600	450	<b>6 300</b>	<b>-450</b>
2011/12	-8 850	500	-750	<b>-9 100</b>	1 935	1 900	1 150	<b>4 985</b>	<b>-4 115</b>
2012/13	-9 800	1 100	-1 950	<b>-10 650</b>	1 840	4 517	1 985	<b>8 342</b>	<b>-2 308</b>
<b>Total</b>	<b>-45 300</b>	<b>-7 650</b>	<b>-2 700</b>	<b>-55 650</b>	<b>9 475</b>	<b>16 157</b>	<b>8 070</b>	<b>33 702</b>	<b>-21 948</b>

1. Relief for business taxes in 2008/09 and 2009/10 of R2.0 billion for industrial policy was only implemented in October 2010.

2. The electricity levy was postponed and introduced in July 2009. As a result, the R2.0 billion was rolled over from 2008/09 to 2009/10.

More details on the Budget tax proposals for each fiscal year are available in Budget Review documents available on National Treasury's website at the following link:

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

## Tax rates

Marginal tax rates have remained mostly unchanged across all tax types during the period April 2008 to March 2013, as shown in Table 1.3. Legislative changes to replace the Secondary Tax on Companies (STC) with Dividends Tax (DT) came into effect on 1 April 2012. STC was imposed on companies at a rate of 10% on the declaration of dividends whereas DT is a tax imposed on shareholders at a rate of 15% on receipt of dividends. Growth in tax revenue has occurred due to increases in the value of taxable economic activities as well as greater compliance rather than an increase in tax rates.

**Table 1.3: Maximum marginal tax rates, 2008/09 – 2012/13**

Percentage	PIT <sup>1</sup>	CIT	STC/DT <sup>2</sup>	VAT	Transfer duty
01 Apr 2008 – 22 Feb 2011	40%	28%	10%	14%	8%
23 Feb 2011 – 31 Mar 2012	40%	28%	10%	14%	8%
01 Apr 2012 – 31 Mar 2013	40%	28%	<b>15%</b>	14%	8%

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

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

## BUDGET AND CONSOLIDATED REVENUE

National budget revenue includes all revenue streams into the fiscus, both tax revenue and non-tax revenue, as well as the allocations of transfers made to Botswana, Lesotho, Namibia and Swaziland (BLNS) in terms of the Southern African Customs Union (SACU) agreement. SACU disbursements are determined according to a revenue sharing formula that is further elaborated on later in this chapter.

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

# REVENUE COLLECTIONS

**Figure 1.1 Illustration of budget revenue and consolidated revenue**

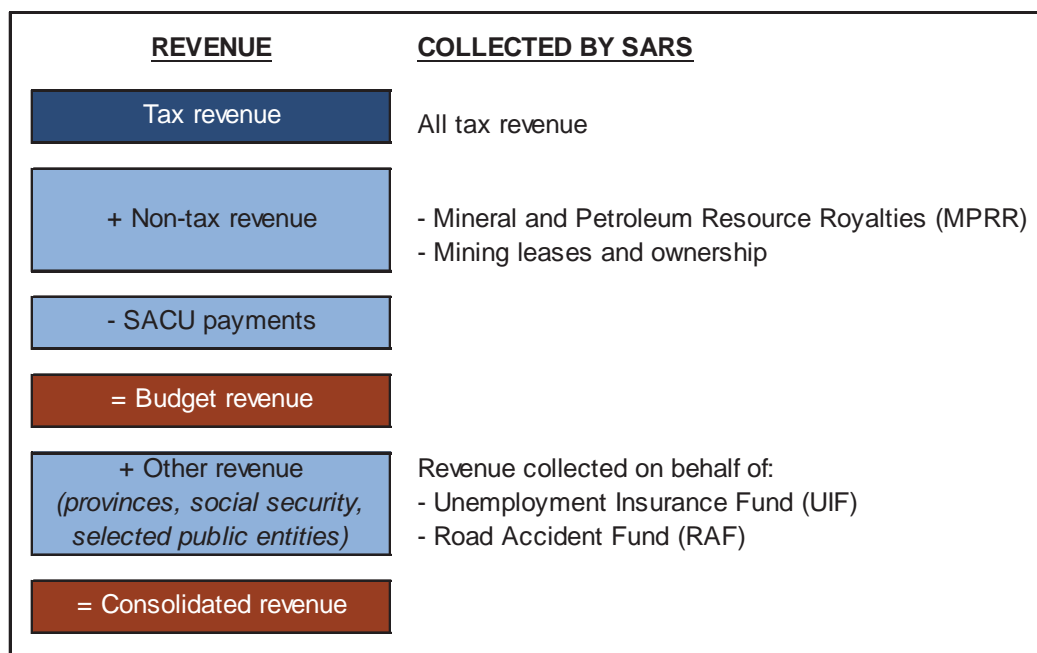


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

**Table 1.4: Total budget revenue and consolidated revenue, 2008/09 – 2012/13**

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue <sup>1</sup>	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other <sup>2</sup>	Consolidated revenue <sup>3</sup>
2008/09	625 100	102.7%	91.5%	12 616	<b>637 716</b>	-28 921	<b>608 796</b>	74 673	<b>683 468</b>
2009/10	598 705	103.3%	90.2%	8 894	<b>607 600</b>	-27 915	<b>579 684</b>	84 058	<b>663 742</b>
2010/11	674 183	100.7%	89.0%	13 460	<b>687 643</b>	-17 906	<b>669 738</b>	87 776	<b>757 513</b>
2011/12	742 650	100.3%	88.7%	19 193	<b>761 843</b>	-21 760	<b>740 083</b>	96 922	<b>837 005</b>
2012/13	813 826	103.4%	92.9%	15 394	<b>829 220</b>	-42 151	<b>787 069</b>	88 920	<b>875 989</b>

1. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities and Mineral Petroleum Resource Royalties (MPRR). 2012/13 is unaudited.

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

3. The audited figure for consolidated revenue for 2012/13 was not available at the time of publication. The figure used is the estimate as provided in the Budget Review 2013.

In addition to tax revenue, SARS also collects Mineral and Petroleum Resource Royalties (MPRR) as well as Mining leases and ownership which are included in Non-tax revenue. SARS also collects social security contributions in the form of Unemployment Insurance Fund (UIF) contributions and Road Accident Fund (RAF) levies on behalf of those entities. All revenue collected by SARS, irrespective of its nature, is reflected in the Statement of Financial Performance published in the SARS Annual Reports.

## TAX REVENUE

Total tax revenue collected by SARS increased in the post-global financial crisis period from R625.1 billion in 2008/09 to R813.8 billion in 2012/13. CAGR of 6.8% was achieved for the period 2008/09 to 2012/13. This is much lower than the CAGR of 13.2% attained between 1994/95 and 2007/08.



# REVENUE COLLECTIONS

## Tax-to-GDP ratio

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

The South African tax-to-GDP ratio decreased from a high of 27.2% in 2008/09, an approximate level it had maintained in the preceding two years, to 24.4% in 2009/10. This decline was caused by revenue contracting during the global financial crisis. Much of this contraction was the result of lower CIT contributions due to declining company profits and assessed losses that were incurred during the recession. In 2012/13 the tax-to-GDP ratio increased slightly to 25.3%. This was driven by increased contributions from PIT and VAT.

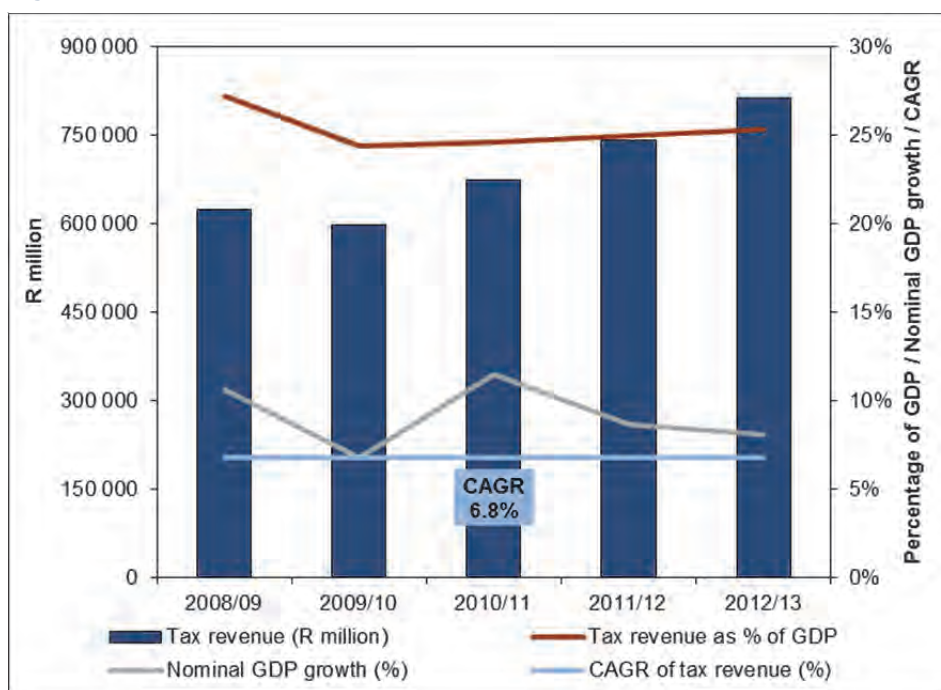
Table 1.5 and Figure 1.2 illustrate the change in tax revenue, tax revenue as a percentage of GDP and the CAGR since 2008/09.

**Table 1.5: Tax revenue as a percentage of GDP, 2008/09 – 2012/13**

R million	Tax revenue	Nominal GDP <sup>1</sup>	Tax revenue as % of GDP
2008/09	625 100	2 296 571	27.2%
2009/10	598 705	2 452 538	24.4%
2010/11	674 183	2 735 274	24.6%
2011/12	742 650	2 973 287	25.0%
2012/13	813 826	3 213 433	25.3%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2013.

**Figure 1.2 Tax revenue collections, GDP and CAGR, 2008/09 – 2012/13**

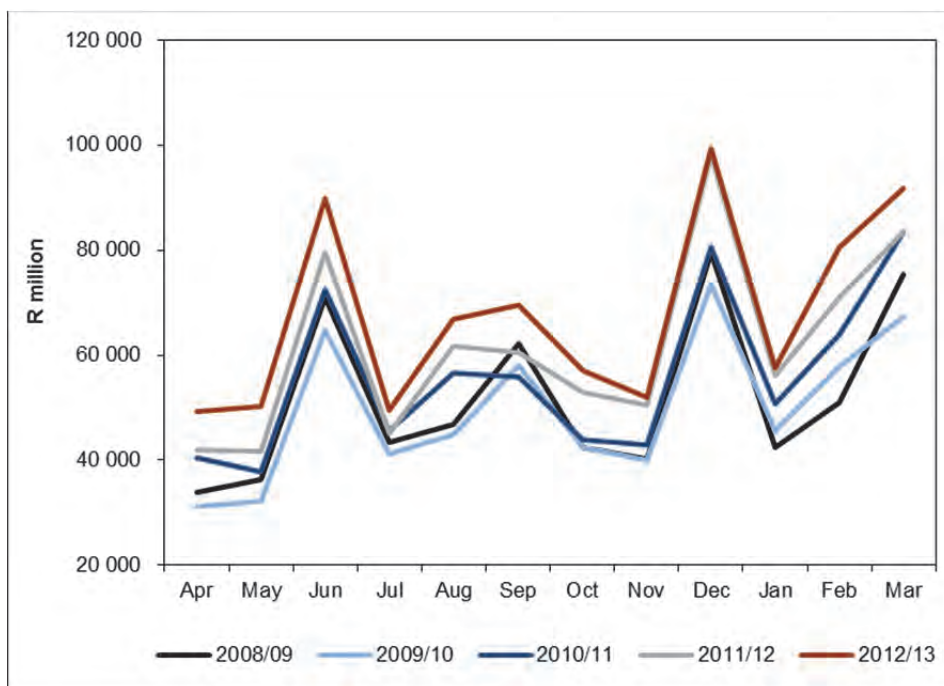


# REVENUE COLLECTIONS

Most of the increases in nominal tax revenue during the past few years have been due to a combination of inflation, rising commodity prices, above-inflation wage settlements, increases in domestic consumption and the value of imports, as well as improvements in tax administration and compliance, rather than increases in tax rates.

Figure 1.3 and Table A1.1.1 show the net monthly and quarterly trends in the collection of tax revenues. The peaks in June, September, December and March are mainly due to provisional CIT payments from companies whose year-ends coincide with these months.

**Figure 1.3 Net monthly tax revenue collections, 2008/09 – 2012/13**



## Payment channels of SARS collections

The SARS Modernisation Programme has facilitated the migration of the majority of taxpayers to electronic payment platforms. This has reduced the risk associated with cash collections at branch offices. Payment methods other than branch payments are:

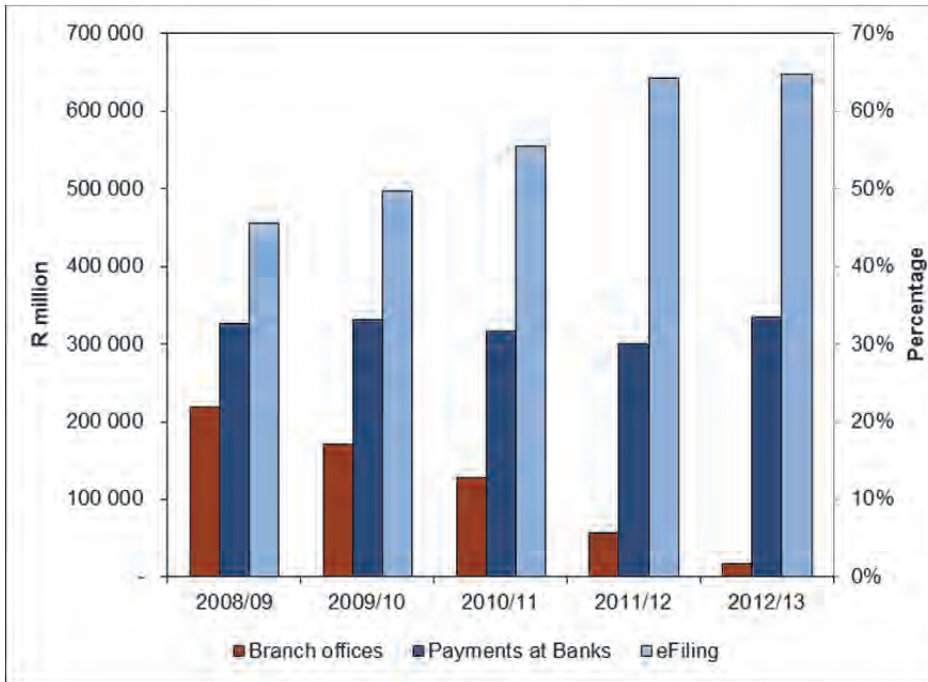
- An *eFiling* channel. This requires a taxpayer to register as an eFiling client in order to make electronic payments using this channel; and
- A *payment at bank* channel. This enables a taxpayer to make either an internet banking transfer or an over-the-counter deposit.

The eFiling channel accounted for 64.8% of the value of all payments in 2012/13. This is significantly higher than the 45.6% of the value of payments that were processed in 2008/09.

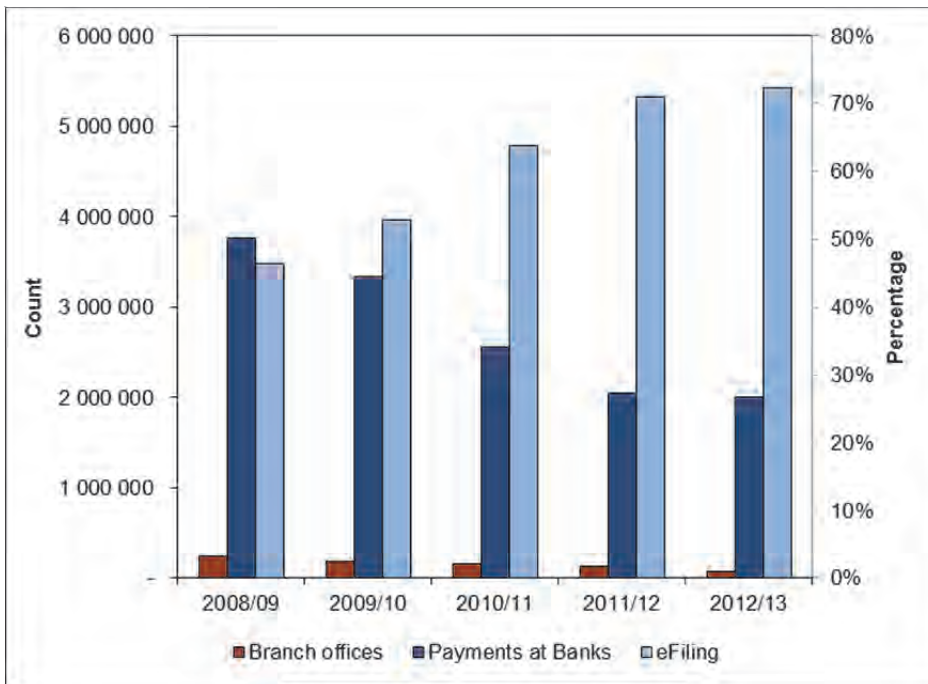
The value and number composition of the main channels of payment are shown in Figures 1.4 and 1.5).

# REVENUE COLLECTIONS

**Figure 1.4** Composition of main channels of payment (value), 2008/09 – 2012/13



**Figure 1.5** Composition of main channels of payment (number), 2008/09 – 2012/13



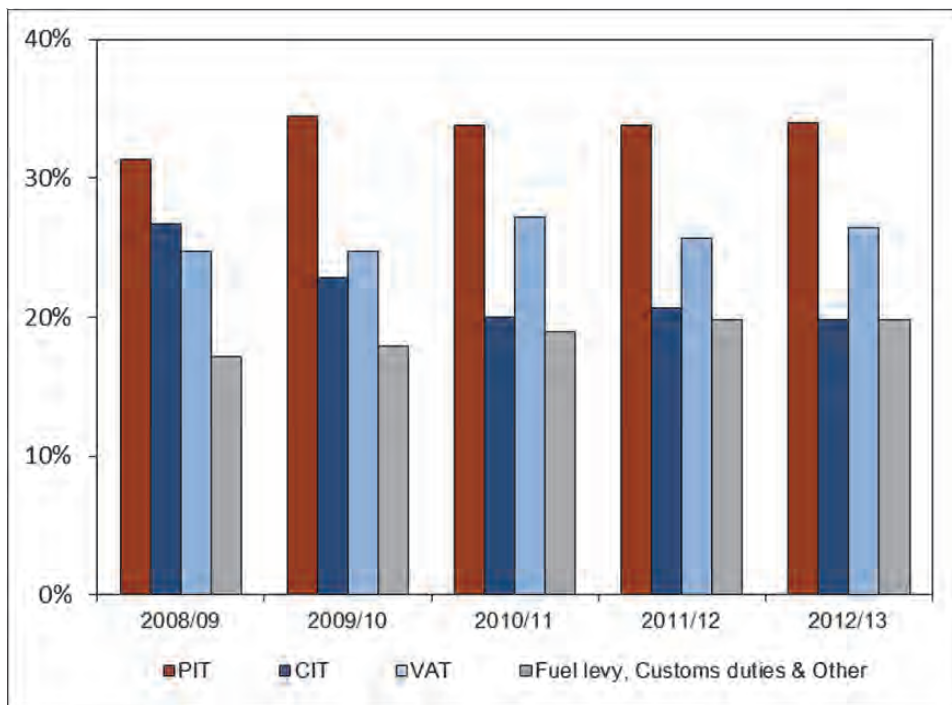
Amendments to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at its branch offices. The revised payment rules further stimulated growth in the use of electronic payment channels and contributed to the rapid decline in payments made at branch offices. The value of payments at branch offices fell from a high of 21.8% in 2008/09 to only 1.8% in 2012/13.

## Main sources of tax revenue

PIT, CIT and VAT account for about 80% of total tax revenue. The Fuel levy, Specific excise and Customs duties account for around 13% and other taxes account for the remainder.

The global financial crisis has caused the relative contributions of the various taxes to change over the past five years (*Figure 1.6* and *Table A1.2.1*). The PIT contribution has increased while the CIT contribution has declined.

**Figure 1.6** Composition of main sources of tax revenue, 2008/09 – 2012/13

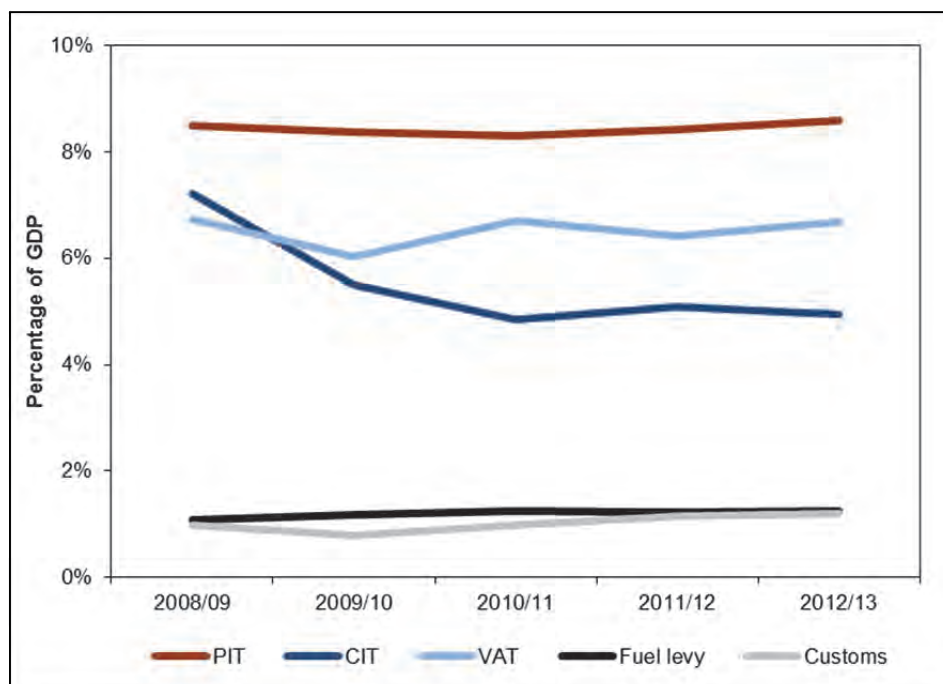


The slump in CIT collections during and after the global financial crisis distorted a well-established contribution trend. The relative contribution of CIT to total tax revenue declined from 26.7% in 2008/09 to 19.8% in 2012/13. The reduced collections from CIT resulted in the higher relative contribution by PIT. PIT has increased from 31.4% of total tax revenue in 2008/09 to 34.0% in 2012/13. The extent of the shift is shown by the fact that while PIT contributed only R28.9 billion more to tax revenue than CIT in 2008/09 it provides R115.8 billion more than CIT in 2012/13. The contribution of VAT dropped from 27.2% in 2010/11 to 26.4% in 2012/13.

*Figure 1.7* shows the main sources of tax revenue as a percentage of GDP. The effects of the global financial crisis and the lag-effects of the recession can be clearly seen especially in the CIT contribution. CIT collections as a percentage of GDP declined from a high of 7.3% in 2008/09 to 5.0% in 2012/13. PIT as a percentage of GDP declined slightly from 8.5% in 2008/09 to 8.3% in 2010/11 but has since recovered to 8.6% in 2012/13. VAT as a percentage of GDP recovered from a low of 6.0% in 2009/10 to 6.7% in 2012/13.

# REVENUE COLLECTIONS

Figure 1.7 Main revenue sources as a percentage of GDP, 2008/09 – 2012/13



## Tax revenue by main category

South Africa subscribes to the Government Financial Statistics (GFS) classification as prescribed by the International Monetary Fund (IMF). Revenue is also classified in terms of the Standard Chart of Accounts (SCOA) developed by National Treasury.

In terms of this classification tax revenue comprises Taxes on income and profits, Taxes on payroll and workforce, Taxes on property, Domestic taxes on goods and services, Taxes on international trade and transactions as well as a State miscellaneous revenue category. *Table A1.3.1* shows the main categories of tax revenue.

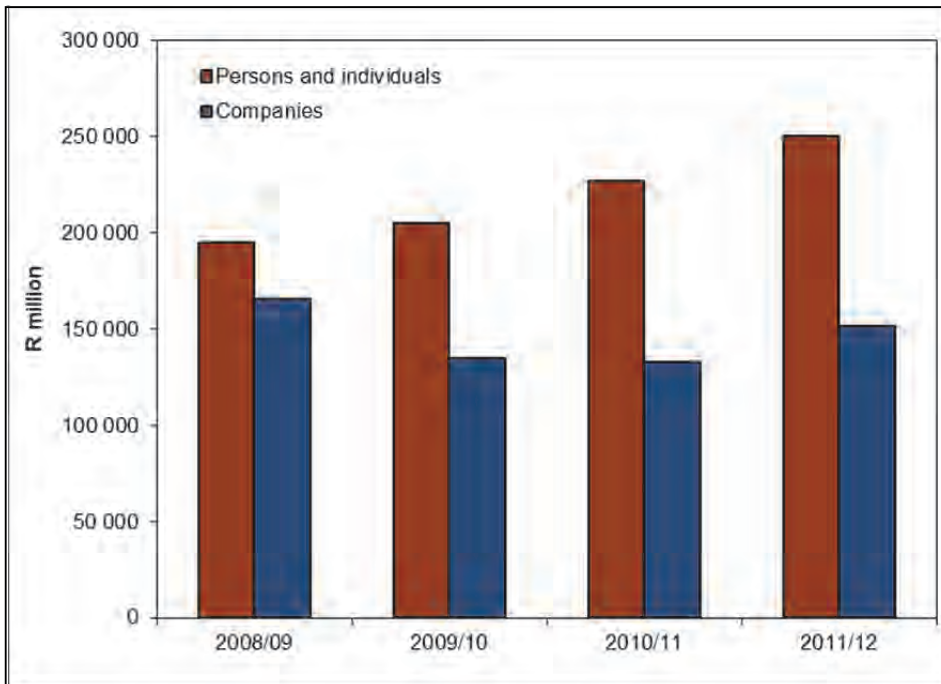
- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 56.2% of total tax revenue in 2012/13. This category comprises Taxes on persons and individuals, Taxes on companies, STC, DT, Interest on overdue income tax, Tax on retirement funds (abolished in 2007) and Small business tax amnesty levies. *Figure 1.8* shows the main taxes in this category.

*Table A1.4.1* contains a summary of the Taxes on income and profits, while *Tables A1.4.2* and *A1.4.3* provide further details of Taxes on persons and individuals and Taxes on companies.

Chapters 2 and 3 of this publication contain further information about PIT and CIT respectively.

# REVENUE COLLECTIONS

Figure 1.8 Taxes on income and profits, 2008/09 – 2012/13



Capital Gains Tax (CGT) is a tax on the disposal proceeds of assets. It is raised on assessment and forms part of the normal income tax liability. The revenue collected from CGT is included in PIT or CIT collections depending on the nature of the taxpayer.

The cumulative liability raised for CGT since its inception on 1 October 2001 to the end of March 2013 reached R50.1 billion as shown in *Table 1.6*. The peak of R10.4 billion that occurred in 2009/10 was caused by some taxpayers selling assets in response to the global financial crisis. The resulting decline in asset prices prompted many taxpayers, especially individuals owning residential property, to retain their assets rather than sell them. This has suppressed CGT collections since 2009/10.

However, CGT collections may change in the future as a result of the increase in the inclusion rates. From 1 March 2012 the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% and for companies the rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.3% for natural persons and from 14.0% to 18.6% for companies.

Table 1.6: Capital Gains Tax (CGT) raised, 2008/09 – 2012/13

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2008/09	3 017	5 735	8 752
2008/09	3 807	4 136	7 943
2009/10	4 357	6 023	10 380
2010/11	2 012	7 049	9 061
2011/12	1 550	5 263	6 813
2012/13	2 166	5 008	7 174
Cumulative	16 909	33 214	50 123

# REVENUE COLLECTIONS

- *Taxes on payroll and workforce* only comprise the Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.
- *Taxes on property* as shown in *Table A1.5.1*, comprise Donations tax, Estate duty, Securities Transfer Tax (STT) and Transfer duty.

Donations tax is levied at a flat rate of 20% on the value of the donation. An exemption of R100 000 is available to natural persons.

Estate duty is levied at a rate of 20% on the dutiable amount of the estate. Some deductions are allowed on the total value of the estate).

STT is levied at a rate of 0.25% on every transfer of a security.

Transfer duty is the largest source of revenue in this category and is levied on the acquisition of property at a progressive rate for all persons including companies, close corporations and trusts. From 23 February 2011 a marginal rate of 8% was applied to the portion of the property valued at more than R1.5 million.

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

VAT is the largest source of revenue in this category at 72.4% in 2012/13 (see *Figure 1.9*). VAT is levied at a rate of 14% on goods and services, with some exemptions and zero-ratings, and it is also levied on the importation of goods and services into South Africa.

**Figure 1.9 Value-Added Tax (VAT), 2008/09 – 2012/13**

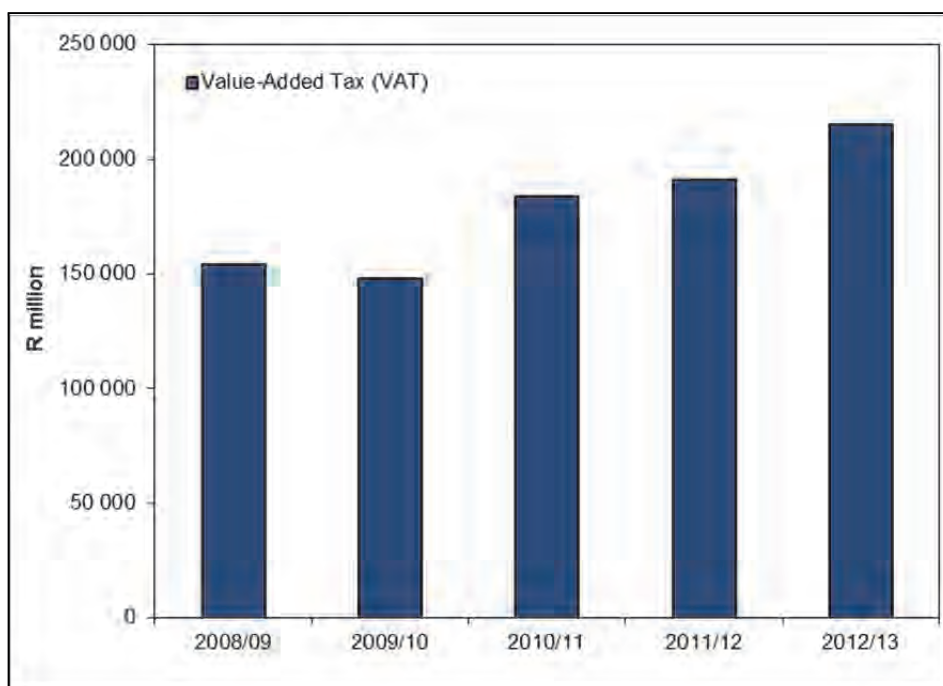


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

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

The strong surge in 2010/11 after the decline in 2009/10 was due to the increased importation of vehicles and capital equipment. Further detail is provided in Chapter 5.

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

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

## Environmental taxes

Climate change continues to be a serious global problem that requires a co-ordinated international response to address causes such as “greenhouse gas” emissions. The South African Government has introduced several environmental taxes in response to this problem in an effort to change the behaviour of its citizens.

The following environmental taxes were introduced:

- *International air passenger departure tax* is a tax imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to the BLNS countries and R100 per passenger on other international flights. From 1 October 2011, passengers departing on flights to BLNS countries have been paying a departure tax of R100 per passenger while passengers on other international flights are paying R190 a passenger.
- *Plastic bags levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 July 2009.
- *Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It is applied to electricity generated from non-renewable sources. The levy was increased to 2.5 cents per kWh from 1 April 2011 and some of the revenue was set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation. In 2012, the levy was increased to 3.5 cents per kWh and additional revenue is now used to fund energy-efficiency initiatives such as the solar water heater programme.
- *Incandescent light bulb levy* was introduced from 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving light bulbs. Energy-saving light bulbs last longer and require five times less electricity and thereby reduce “greenhouse gas” emissions.



# REVENUE COLLECTIONS

- *CO<sub>2</sub> tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double cabs. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. Since its introduction, the tax on emissions on passenger vehicles is levied at a rate of R75 per gCO<sub>2</sub>/km for each gram of emissions above 120 gCO<sub>2</sub>/km. For double cabs it is levied at a rate of R100 per gCO<sub>2</sub>/km for each gram of emissions above 175 gCO<sub>2</sub>/km.

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

**Table 1.7: Environmental taxes, 2008/09 – 2012/13**

R million	International air departure tax <sup>1</sup>	Plastic bags levy <sup>1</sup>	Electricity levy <sup>1</sup>	Incandescent light bulb levy	CO <sub>2</sub> tax on motor vehicle emissions	Total
2008/09	549	79	-	-	-	628
2009/10	580	111	3 342	64	-	4 096
2010/11	649	150	5 103	151	626	6 679
2011/12	762	161	6 323	144	1 617	9 007
2012/13	873	151	7 984	137	1 567	10 712

1. Air departure tax, Plastic bags levy and Electricity levy have been restated for 2010/11, largely due to a reallocation from Plastic bag levy to Electricity levy.

## Cost of revenue collections

The cost of tax revenue collection is an important indicator of the efficiency of revenue authorities and it is used for comparative analysis when benchmarking countries. This ratio is calculated by dividing the cost of internal operations by the total tax revenue collected. South Africa is in-line with the international benchmark of 1% for this ratio.

During the past five years, the cost of revenue collections varied between a low of 1.04% in 2008/09 to a high of 1.17% in 2009/10. This surge was mainly due to the extensive modernisation investment by SARS combined with the impact of tax revenue contracting during that year. For 2012/13 the ratio is 1.07%. This is slightly lower than the previous year due to operating costs increasing at a lower rate than revenue as shown in Table 1.8.

This ratio does not include the Non-tax revenue and social security contributions collected by SARS such as MPRR, UIF and RAF. SARS is therefore more efficient than the ratio reflects.

**Table 1.8: Cost of revenue collections, 2008/09 – 2012/13**

R million	Tax revenue collected	Operating cost <sup>1</sup>	Cost of collection <sup>2</sup>
2008/09	625 100	6 511	1.04%
2009/10	598 705	7 032	1.17%
2010/11	674 183	7 426	1.10%
2011/12	742 650	8 221	1.11%
2012/13	813 826	8 679	1.07%

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

2. Operating cost as a percentage of tax revenue.

# REVENUE COLLECTIONS

## NON-TAX REVENUE

### Mineral and Petroleum Resource Royalties (MPRR)

MPRR are royalties that represent compensation for the permanent loss of non-renewable commodities and therefore are not taxes. The MPRR Act became effective on 1 March 2010 and collections by commodity until 31 March 2013 are shown in *Table 1.9*. The abnormally high year-on-year growth of 57.9% in 2011/12 is as a result of the Act not being applicable for taxpayers' full financial years during 2010/11.

**Table 1.9: MPRR payments by commodity, 2010/11 – 2012/13**

R million	2010/11	% of total	2011/12	% of total	2012/13	% of total	Year-on-year growth
Coal	258	7.3%	297	5.3%	436	8.7%	46.6%
Copper	125	3.5%	79	1.4%	48	1.0%	-39.2%
Diamonds	110	3.1%	290	5.2%	175	3.5%	-39.7%
Gold and / or uranium	515	14.5%	817	14.6%	1 129	22.5%	38.1%
Industrial minerals <sup>1</sup>	40	1.1%	299	5.3%	186	3.7%	-38.0%
Iron ore	1 675	47.1%	2 501	44.6%	1 921	38.3%	-23.2%
Manganese	104	2.9%	149	2.7%	199	4.0%	33.2%
Platinum	481	13.5%	853	15.2%	461	9.2%	-46.0%
Zinc	69	1.9%	143	2.5%	101	2.0%	-28.9%
Other <sup>2</sup>	178	5.0%	183	3.3%	361	7.2%	97.0%
<b>Total</b>	<b>3 555</b>	<b>100.0%</b>	<b>5 612</b>	<b>100.0%</b>	<b>5 015</b>	<b>100.0%</b>	<b>-10.6%</b>

1. Industrial minerals are geological materials which are mined for their commercial value, which are not mineral fuels and are not sources of metallic minerals. They are used in their natural state or after beneficiation either as raw materials or as additives in a wide range of applications (i.e. industrial minerals are all those minerals other than gold, PGMs, coal, iron ore, chrome, manganese, diamonds, etc.).

2. The commodities grouped under Other are: Chrome, Fluorspar, Nickel, Oil and Gas, Phosphates, Vanadium and Unspecified.

## SOUTHERN AFRICAN CUSTOMS UNION (SACU)

South Africa, together with the BLNS countries, is a signatory to the SACU agreement. The SACU countries apply a common external import tariff and have similar customs and excise legislation. For example, they have the same excise duties on imported and locally manufactured goods and the same import duties on imported goods. Excise and customs revenue from the payment of import duties is pooled in a common SACU revenue pool and distributed among the SACU members based on a revenue sharing formula.

The revenue sharing formula has the following three components:

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

# REVENUE COLLECTIONS

- The *development component* is set at 15% of excise duties. The share accruing to each member country is calculated based on the country's GDP per capita compared to the average of SACU's GDP per capita. The development component ensures that member states whose GDP per capita falls below the SACU's per capita average are compensated by the other relatively better off member states.

South Africa administers the SACU revenue pool and makes quarterly disbursements to the other SACU member states (the BLNS countries). *Table 1.10* shows a summary of contributions to the SACU pool by the member states while *Table 1.11* shows how the revenues are allocated based on the revenue sharing formula.

**Table 1.10: Contributions to the SACU pool, 2008/09 – 2012/13**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS countries	South Africa <sup>1</sup>	Total contributions
2008/09	312	110	446	64	932	43 173	44 105
2009/10	421	81	615	77	1 194	40 949	42 142
2010/11	433	185	601	55	1 274	49 917	51 192
2011/12	427	158	571	147	1 303	60 135	61 437
2012/13	459	162	847	133	1 600	65 020	66 620
<b>Percentage of total</b>							
2008/09	0.7%	0.2%	1.0%	0.1%	2.1%	97.9%	100.0%
2009/10	1.0%	0.2%	1.5%	0.2%	2.8%	97.2%	100.0%
2010/11	0.8%	0.4%	1.2%	0.1%	2.5%	97.5%	100.0%
2011/12	0.7%	0.3%	0.9%	0.2%	2.1%	97.9%	100.0%
2012/13	0.7%	0.2%	1.3%	0.2%	2.4%	97.6%	100.0%
<b>Percentage year-on-year growth</b>							
2009/10	35.0%	-26.5%	38.0%	19.1%	28.0%	-5.2%	-4.5%
2010/11	3.0%	127.7%	-2.3%	-28.3%	6.7%	21.9%	21.5%
2011/12	-1.5%	-14.5%	-5.0%	166.8%	2.2%	20.5%	20.0%
2012/13	7.5%	2.4%	48.3%	-9.6%	22.8%	8.1%	8.4%

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

**Table 1.11: Share received from the SACU pool, 2008/09 – 2012/13**

R million	Botswana	Lesotho	Namibia	Swaziland	Secretariat	Total BLNS countries	South Africa <sup>1</sup>	Total contributions
2008/09	9 473	4 901	8 502	6 009	36	28 921	15 184	44 105
2009/10	9 167	4 918	8 585	5 189	56	27 915	14 227	42 142
2010/11	6 618	2 628	5 976	2 630	54	17 906	33 286	51 192
2011/12	8 949	2 753	7 137	2 881	41	21 760	39 677	61 437
2012/13	15 283	5 966	13 796	7 063	44	42 151	24 469	66 620
<b>Percentage of total</b>								
2008/09	21.5%	11.1%	19.3%	13.6%	0.1%	65.6%	34.4%	100.0%
2009/10	21.8%	11.7%	20.4%	12.3%	0.1%	66.2%	33.8%	100.0%
2010/11	12.9%	5.1%	11.7%	5.1%	0.1%	35.0%	65.0%	100.0%
2011/12	14.6%	4.5%	11.6%	4.7%	0.1%	35.4%	64.6%	100.0%
2012/13	22.9%	9.0%	20.7%	10.6%	0.1%	63.3%	36.7%	100.0%
<b>Percentage year-on-year growth</b>								
2009/10	-3.2%	0.4%	1.0%	-13.6%	57.2%	-3.5%	-6.3%	-4.5%
2010/11	-27.8%	-46.6%	-30.4%	-49.3%	-4.0%	-35.9%	134.0%	21.5%
2011/12	35.2%	4.7%	19.4%	9.6%	-24.7%	21.5%	19.2%	20.0%
2012/13	70.8%	116.7%	93.3%	145.1%	7.2%	93.7%	-38.3%	8.4%

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

# REVENUE COLLECTIONS

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.

It should be noted that South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries and this is reflected under South Africa's contribution.

# REVENUE COLLECTIONS

**Table A1.1.1: Net monthly and quarterly tax revenue collections, 2008/09 – 2012/13**

Month	Month												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
<b>R million</b>													
2008/09	33 810	36 233	71 110	43 485	46 881	62 270	42 370	40 281	79 692	42 508	50 944	75 516	<b>625 100</b>
2009/10	31 083	32 136	64 793	41 300	44 768	58 024	42 360	39 864	73 520	45 634	57 839	67 384	<b>598 705</b>
2010/11	40 407	37 749	72 529	45 544	56 485	55 915	43 979	42 855	80 516	50 636	64 026	83 541	<b>674 183</b>
2011/12	41 994	41 637	79 590	45 062	61 750	60 435	52 963	50 412	98 210	56 028	71 079	83 489	<b>742 650</b>
2012/13	49 387	50 153	89 948	49 513	66 974	69 485	57 008	51 919	99 473	57 587	80 563	91 814	<b>813 826</b>
<b>Percentage of total</b>													
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%	<b>100.0%</b>
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	<b>100.0%</b>
2010/11	6.0%	5.6%	10.8%	6.8%	8.4%	8.3%	6.5%	6.4%	11.9%	7.5%	9.5%	12.4%	<b>100.0%</b>
2011/12	5.7%	5.6%	10.7%	6.1%	8.3%	8.1%	7.1%	6.8%	13.2%	7.5%	9.6%	11.2%	<b>100.0%</b>
2012/13	6.1%	6.2%	11.1%	6.1%	8.2%	8.5%	7.0%	6.4%	12.2%	7.1%	9.9%	11.3%	<b>100.0%</b>
<b>Quarter</b>	<b>Quarter 1</b>			<b>Quarter 2</b>			<b>Quarter 3</b>			<b>Quarter 4</b>			
2008/09	141 153			152 636			162 343			168 968			625 100
2009/10	128 012			144 092			155 745			170 857			598 705
2010/11	150 686			157 944			167 350			198 203			674 183
2011/12	163 221			167 247			201 585			210 597			742 650
2012/13	189 488			185 973			208 400			229 965			813 826
<b>Percentage of total</b>													
2008/09	22.6%			24.4%			26.0%			27.0%			<b>100.0%</b>
2009/10	21.4%			24.1%			26.0%			28.5%			<b>100.0%</b>
2010/11	22.4%			23.4%			24.8%			29.4%			<b>100.0%</b>
2011/12	22.0%			22.5%			27.1%			28.4%			<b>100.0%</b>
2012/13	23.3%			22.9%			25.6%			28.3%			<b>100.0%</b>

# REVENUE COLLECTIONS

Table A1.2.1: Tax revenue by main revenue source, 2008/09 – 2012/13

R million	Direct					Indirect				Total tax revenue
	Personal Income Tax (PIT) <sup>1</sup>	Company Income Tax (CIT) <sup>1</sup>	Secondary Tax on Companies (STC)/ Dividends Tax (DT) <sup>2</sup>	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties <sup>3</sup>	Specific excise duties	Other	
2008/09	196 068	167 202	20 018	8 404	154 343	24 884	22 751	20 185	11 246	625 100
2009/10	206 484	136 978	15 468	8 740	147 941	28 833	19 577	21 289	13 396	598 705
2010/11	228 096	134 635	17 178	9 531	183 571	34 418	26 637	22 968	17 149	674 184
2011/12	251 339	153 272	21 965	11 278	191 020	36 602	34 198	25 411	17 564	742 650
2012/13	276 679	160 896	9 814	12 474	215 023	40 410	38 998	28 378	31 154	813 826
<b>Percentage of total</b>										
2008/09	31.4%	26.7%	3.2%	1.3%	24.7%	4.0%	3.6%	3.2%	1.8%	100.0%
2009/10	34.5%	22.9%	2.6%	1.5%	24.7%	4.8%	3.3%	3.6%	2.2%	100.0%
2010/11	33.8%	20.0%	2.5%	1.4%	27.2%	5.1%	4.0%	3.4%	2.5%	100.0%
2011/12	33.8%	20.6%	3.0%	1.5%	25.7%	4.9%	4.6%	3.4%	2.4%	100.0%
2012/13	34.0%	19.8%	1.2%	1.5%	26.4%	5.0%	4.8%	3.5%	3.8%	100.0%
<b>Nominal percentage increase from 2008/09 to 2012/13</b>										
Cumulative	41.1%	-3.8%	-51.0%	48.4%	39.3%	62.4%	71.4%	40.6%	177.0%	30.2%
Per year	9.0%	-1.0%	-16.3%	10.4%	8.6%	12.9%	14.4%	8.9%	29.0%	6.8%
<b>Percentage of GDP</b>										
2008/09	8.5%	7.3%	0.9%	0.4%	6.7%	1.1%	1.0%	0.9%	0.5%	27.2%
2009/10	8.4%	5.6%	0.6%	0.4%	6.0%	1.2%	0.8%	0.9%	0.5%	24.4%
2010/11	8.3%	4.9%	0.6%	0.3%	6.7%	1.3%	1.0%	0.8%	0.6%	24.6%
2011/12	8.5%	5.2%	0.7%	0.4%	6.4%	1.2%	1.2%	0.9%	0.6%	25.0%
2012/13	8.6%	5.0%	0.3%	0.4%	6.7%	1.3%	1.2%	0.9%	1.0%	25.3%

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

# REVENUE COLLECTIONS

**Table A1.3.1: Tax revenue by main category, 2008/09 – 2012/13**

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
2008/09	383 483	7 327	9 477	201 416	22 852	545	625 100
2009/10	359 045	7 805	8 826	203 667	19 319	44	598 705
2010/11	379 941	8 652	9 102	249 491	26 977	20	674 184
2011/12	426 584	10 173	7 817	263 950	34 121	5	742 650
2012/13	457 314	11 378	8 645	296 921	39 549	18	813 826
<b>Percentage of total</b>							
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0%
2010/11	56.4%	1.3%	1.4%	37.0%	4.0%	0.0%	100.0%
2011/12	57.4%	1.4%	1.1%	35.5%	4.6%	0.0%	100.0%
2012/13	56.2%	1.4%	1.1%	36.5%	4.9%	0.0%	100.0%
<b>Percentage change year-on-year</b>							
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2%
2010/11	5.8%	10.9%	3.1%	22.5%	39.6%	-54.8%	12.6%
2011/12	12.3%	17.6%	-14.1%	5.8%	26.5%	-77.2%	10.2%
2012/13	7.2%	11.8%	10.6%	12.5%	15.9%	292.5%	9.6%

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

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

# REVENUE COLLECTIONS

**Table A1.4.1: Taxes on income and profits, 2008/09 – 2012/13**

R million	Persons and individuals <sup>1</sup>	Companies <sup>1</sup>	Secondary Tax on Companies (STC)	Dividends Tax (DT) <sup>2</sup>	Interest on overdue income tax	Other <sup>3</sup>	Total
2008/09	195 146	165 539	20 018	-	2 586	195	383 483
2009/10	205 145	134 883	15 468	-	3 433	116	359 045
2010/11	226 925	132 902	17 178	-	2 904	32	379 941
2011/12	250 400	151 627	21 965	-	2 585	7	426 584
2012/13	275 822	159 259	9 814	9 925	2 494	1	457 314
<b>Percentage of total</b>							
2008/09	50.9%	43.2%	5.2%	-	0.7%		100.0%
2009/10	57.1%	37.6%	4.3%	-	1.0%		100.0%
2010/11	59.7%	35.0%	4.5%	-	0.8%		100.0%
2011/12	58.7%	35.5%	5.1%	-	0.6%		100.0%
2012/13	60.3%	34.8%	2.1%	2.2%	0.5%		100.0%
<b>Percentage year-on-year growth</b>							
2009/10	5.1%	-18.5%	-22.7%	-	32.8%		-6.4%
2010/11	10.6%	-1.5%	11.1%	-	-15.4%		5.8%
2011/12	10.3%	14.1%	27.9%	-	-11.0%		12.3%
2012/13	10.2%	5.0%	-55.3%	-	-3.5%		7.2%

1. Excludes Interest on overdue income tax.

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

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



# REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2008/09 – 2012/13

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax	Total
2008/09	183 695	16 346	6 303	-11 199	195 146	922	196 068
2009/10	192 646	17 200	10 065	-14 767	205 145	1 339	206 484
2010/11	220 308	15 264	6 829	-15 477	226 925	1 171	228 096
2011/12	245 612	15 583	6 781	-17 577	250 400	940	251 339
2012/13	270 913	16 935	7 747	-19 773	275 822	857	276 679
<b>Percentage of total</b>							
2008/09	93.7%	8.3%	3.2%	-5.7%	99.5%	0.5%	100.0%
2009/10	93.3%	8.3%	4.9%	-7.2%	99.4%	0.6%	100.0%
2010/11	96.6%	6.7%	3.0%	-6.8%	99.5%	0.5%	100.0%
2011/12	97.7%	6.2%	2.7%	-7.0%	99.6%	0.4%	100.0%
2012/13	97.9%	6.1%	2.8%	-7.1%	99.7%	0.3%	100.0%
<b>Percentage year-on-year growth</b>							
2009/10	4.9%	5.2%	59.7%	31.9%	5.1%	45.1%	5.3%
2010/11	14.4%	-11.3%	-32.1%	4.8%	10.6%	-12.5%	10.5%
2011/12	11.5%	2.1%	-0.7%	13.6%	10.3%	-19.8%	10.2%
2012/13	10.3%	8.7%	14.2%	12.5%	10.2%	-8.8%	10.1%

# REVENUE COLLECTIONS

Table A1.4.3: Taxes on companies, 2008/09 – 2012/13

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2008/09	163 341	9 946	386	-8 134	165 539	1 663	167 202
2009/10	135 092	10 515	183	-10 906	134 883	2 095	136 978
2010/11	137 068	9 552	169	-13 886	132 902	1 733	134 635
2011/12	157 677	9 551	217	-15 818	151 627	1 646	153 272
2012/13	165 102	8 641	255	-14 738	159 259	1 637	160 896
<b>Percentage of total</b>							
2008/09	97.7%	5.9%	0.2%	-4.9%	99.0%	1.0%	100.0%
2009/10	98.6%	7.7%	0.1%	-8.0%	98.5%	1.5%	100.0%
2010/11	101.8%	7.1%	0.1%	-10.3%	98.7%	1.3%	100.0%
2011/12	102.9%	6.2%	0.1%	-10.3%	98.9%	1.1%	100.0%
2012/13	102.6%	5.4%	0.2%	-9.2%	99.0%	1.0%	100.0%
<b>Percentage year-on-year growth</b>							
2009/10	-17.3%	5.7%	-52.6%	34.1%	-18.5%	25.9%	-18.1%
2010/11	1.5%	-9.2%	-7.6%	27.3%	-1.5%	-17.2%	-1.7%
2011/12	15.0%	-0.0%	28.4%	13.9%	14.1%	-5.1%	13.8%
2012/13	4.7%	-9.5%	17.8%	-6.8%	5.0%	-0.5%	5.0%

# REVENUE COLLECTIONS

**Table A1.5.1: Taxes on property, 2008/09 – 2012/13**

R million	Donations tax	Estate duty	Securities Transfer Tax (STT) <sup>1</sup>	Transfer duties	Total
2008/09	125	757	3 664	4 931	9 477
2009/10	60	759	3 324	4 683	8 826
2010/11	65	782	2 933	5 322	9 102
2011/12	53	1 045	2 886	3 834	7 817
2012/13	82	1 013	3 272	4 278	8 645
<b>Percentage of total</b>					
2008/09	1.3%	8.0%	38.7%	52.0%	100.0%
2009/10	0.7%	8.6%	37.7%	53.1%	100.0%
2010/11	0.7%	8.6%	32.2%	58.5%	100.0%
2011/12	0.7%	13.4%	36.9%	49.0%	100.0%
2012/13	0.9%	11.7%	37.8%	49.5%	100.0%
<b>Percentage year-on-year growth</b>					
2009/10	-51.9%	0.3%	-9.3%	-5.0%	-6.9%
2010/11	7.5%	3.0%	-11.8%	13.7%	3.1%
2011/12	-18.5%	33.6%	-1.6%	-28.0%	-14.1%
2012/13	55.9%	-3.1%	13.4%	11.6%	10.6%

1. Uncertificated Securities Tax (UST) prior to 1 July 2008.

# REVENUE COLLECTIONS

**Table A1.6.1: Domestic taxes on goods and services, 2008/09 – 2012/13**

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other <sup>1</sup>	Total
2008/09	154 343	20 185	1 170	24 884	628	207	201 416
2009/10	147 941	21 289	1 276	28 833	4 096	231	203 667
2010/11	183 571	22 968	1 596	34 418	6 679	259	249 491
2011/12	191 020	25 411	1 828	36 602	9 007	81	263 950
2012/13	215 023	28 378	2 232	40 410	10 712	166	296 921
<b>Percentage of total</b>							
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.1%	100.0%
2009/10	72.6%	10.5%	0.6%	14.2%	2.0%	0.1%	100.0%
2010/11	73.6%	9.2%	0.6%	13.8%	2.7%	0.1%	100.0%
2011/12	72.4%	9.6%	0.7%	13.9%	3.4%	0.0%	100.0%
2012/13	72.4%	9.6%	0.8%	13.6%	3.6%	0.1%	100.0%
<b>Percentage year-on-year growth</b>							
2009/10	-4.1%	5.5%	9.1%	15.9%	552.4%	11.6%	1.1%
2010/11	24.1%	7.9%	25.1%	19.4%	63.1%	12.0%	22.5%
2011/12	4.1%	10.6%	14.5%	6.3%	34.8%	-68.8%	5.8%
2012/13	12.6%	11.7%	22.1%	10.4%	18.9%	106.0%	12.5%

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

# REVENUE COLLECTIONS

**Table A1.6.2: Value-Added Tax (VAT), 2008/09 – 2012/13**

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2008/09	187 171	92 010	279 181	-124 838	154 343
2009/10	195 050	70 320	265 370	-117 428	147 941
2010/11	205 029	82 189	287 217	-103 646	183 571
2011/12	220 215	101 813	322 028	-131 008	191 020
2012/13	242 416	111 427	353 843	-138 820	215 023
<b>Percentage of total</b>					
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%
2009/10	73.5%	26.5%	100.0%	-44.3%	55.7%
2010/11	71.4%	28.6%	100.0%	-36.1%	63.9%
2011/12	68.4%	31.6%	100.0%	-40.7%	59.3%
2012/13	68.5%	31.5%	100.0%	-39.2%	60.8%
<b>Percentage year-on-year growth</b>					
2009/10	4.2%	-23.6%	-4.9%	-5.9%	-4.1%
2010/11	5.1%	16.9%	8.2%	-11.7%	24.1%
2011/12	7.4%	23.9%	12.1%	26.4%	4.1%
2012/13	10.1%	9.4%	9.9%	6.0%	12.6%

# REVENUE COLLECTIONS

Table A1.7.1: Taxes on international trade and transactions, 2008/09 – 2012/13

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Total
2008/09	22 751	101	0	22 852
2009/10	19 577	-294	36	19 319
2010/11	26 637	269	70	26 977
2011/12	34 198	-141	64	34 121
2012/13	38 998	496	55	39 549
<b>Percentage of total</b>				
2008/09	99.6%	0.4%	0.0%	100.0%
2009/10	101.3%	-1.5%	0.2%	100.0%
2010/11	98.7%	1.0%	0.3%	100.0%
2011/12	100.2%	-0.4%	0.2%	100.0%
2012/13	98.6%	1.3%	0.1%	100.0%
<b>Percentage year-on-year growth</b>				
2009/10	-14.0%			-15.5%
2010/11	36.1%		96.8%	39.6%
2011/12	28.4%		-8.8%	26.5%
2012/13	14.0%		-13.8%	15.9%

# PERSONAL INCOME TAX

For the 2012 tax year:



**86.9%**  
Assessed

**Registered individual taxpayers = 13.7 million**  
**Assessed taxpayers = 5.1 million**

Aggregated taxable income of assessed individual taxpayers

**R1.0 trillion**

Tax liability of assessed individual taxpayers

**R206.7 billion**

**40.1%**

Registered in Gauteng

**27.3%**

Employed in Financing, Insurance, real estate & business service sector

**27.5%**

35 - 44 age group

**5.7%**

289 476 Declared business income

Of those assessed...

**13.8%**  
Had a zero assessment

**70.0%**  
Received refunds

**16.2%**  
Owed SARS some tax

**Largest allowance**



Travel allowance R26.1 billion (31.5% of total allowances assessed)

**Retirement funding**



Contributions to pension and retirement annuity funds of R41.7 billion (31.4% of total deductions granted)

**Medical aid**



Medical aid paid on behalf of employees (76.9% of total fringe benefits assessed)

**R38.0 billion**

**Largest deduction**



Medical expenses

R60.6 billion (45.7% of total deductions granted)



**56.4%**  
Males assessed



**43.6%**  
Females assessed

**32.5%**

Growth in individual taxpayer register

**34.0%**

PIT largest source of revenue (for 2012/13)

## 2 PERSONAL INCOME TAX

### KEY HIGHLIGHTS

For the 2012 tax year the Budget as presented in February 2011 included:

- An increase in the threshold for the top Personal Income Tax (PIT) bracket to R580 000;
- Increases in the primary and secondary rebates to R10 755 and R6 012 respectively;
- The introduction of an additional tertiary rebate of R2 000 for taxpayers 75 years and above; and
- Increases in tax thresholds for taxpayers:
  - Below age 65: R59 750;
  - Age 65 to below 75: R93 150; and
  - Age 75 and above: R104 261.

Assessed data for individual taxpayers for the 2012 tax year shows:

- Of the 5 881 019 taxpayers liable to submit returns, 5 108 207 (86.9%) have been assessed. A demographic and geographic analysis of individual taxpayers' assessments reveals;
  - 40.1% were registered in Gauteng;
  - 27.5% were in the 35-44 age group;
  - 56.4% were male;
  - 27.3% were employed in the *Financing, insurance, real-estate & business services* sector; and
  - 289 476 (5.7%) declared business income.
- The assessed taxpayers had aggregated taxable income of R1.0 trillion and a tax liability of R206.7 billion. This translates into an average tax rate of 20.2%;
- Income from salaries, wages and remuneration, pension, overtime and annuities accounted for 79.0% of total taxable income;
- The largest allowance received was the travel allowance at R26.1 billion. This was 31.5% of the total allowances assessed;
- Medical aid paid on behalf of employees was the largest fringe benefit at R38.0 billion. This was 76.9% of the total fringe benefits assessed; and
- Medical expenses amounting to R60.6 billion (45.7%) and contributions to retirement funding (pension and retirement annuity funds) amounting to R41.7 billion (31.4%) constituted the largest deductions.

As at 31 March 2012 the PIT register had grown by 32.5% compared with the previous year to more than 13.7 million individual taxpayers.



## INTRODUCTION

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

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

PIT is South Africa's largest source of tax revenue and contributed 34.0% of total tax revenue collections for 2012/13 (33.8% for 2011/12).

This chapter provides an overview of:

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

## PERSONAL INCOME TAX RATES

### Personal income tax brackets and thresholds

The PIT brackets have been substantially adjusted upwards partly to compensate for the effect of inflation (fiscal drag). The top marginal income tax rate of 40% for individuals has remained unchanged for the past decade.

*Table 2.1* illustrates the increase in the PIT brackets for the 2009 and the 2012 tax years. The threshold of the top PIT bracket increased from R490 000 in 2009 to R580 000 in 2012. This is an average annual increase of 5.8% over the three years. During this period the ceiling of the lowest PIT bracket increased from R122 000 in 2009 to R150 000 in 2012. This is an annual increase of 7.1% over the three years.

The primary rebate increased by 29.9%. This resulted in a corresponding increase in the income tax threshold (the level of taxable annual income below which no income tax is payable) for individuals younger than 65 years from R46 000 to R59 750. The value of the secondary rebate increased by 19.3% from R5 040 to R6 012. For individuals aged 65 years to below 75 years, the income tax threshold increased by 25.9% from R74 000 to R93 150. The introduction of a tertiary rebate of R2 000 in the 2011 Budget for taxpayers 75 years and older increased the income tax threshold for these taxpayers to R104 261.

These reforms during the past three years resulted in more people in the lower income categories being exempt from paying income tax.

# PERSONAL INCOME TAX

**Table 2.1: Personal Income Tax (PIT) brackets, 2009 and 2012**

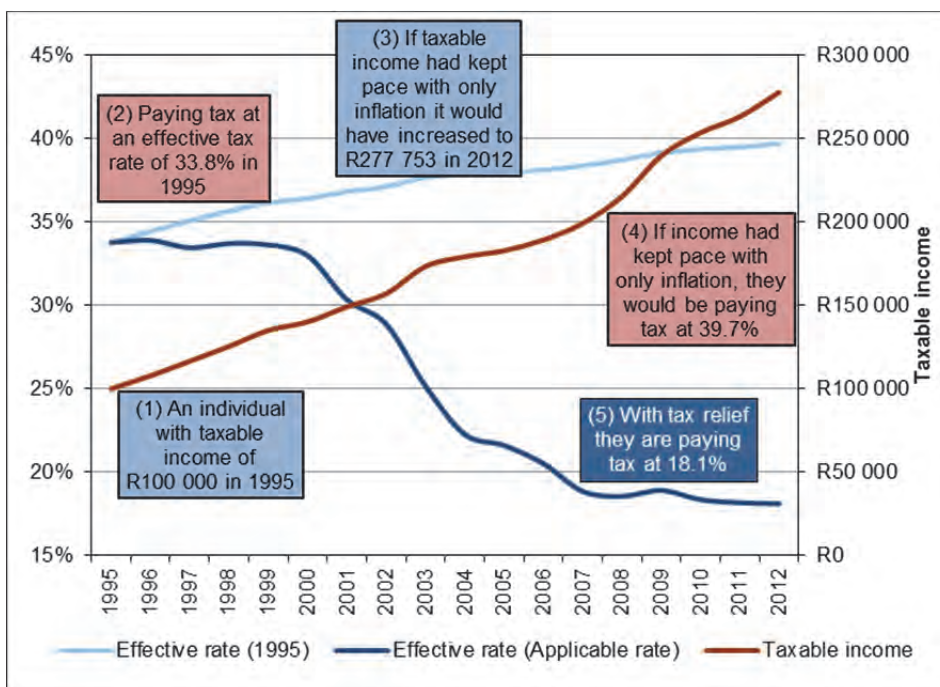
Tax year	2009		2012		Marginal PIT rates	Percentage increase in top bracket	Percentage increase
Rand							
Taxable income brackets	0 – 122 000	122 001 – 195 000	150 001 – 235 000	235 001 – 325 000	18%	23.0%	
	195 001 – 270 000	270 001 – 380 000	325 001 – 455 000	455 001 – 580 000	25%	20.5%	
	380 001 – 490 000	490 001 and over	580 001 and over		30%	20.4%	
					35%	19.7%	
					38%	18.4%	
					40%		
<b>Rebates</b>							
Primary		8 280		10 755			29.9%
Secondary		5 040		6 012			19.3%
Tertiary <sup>1</sup>		-		2 000			-
<b>Tax thresholds</b>							
Below age 65		46 000		59 750			29.9%
Age 65 to below 75		74 000		93 150			25.9%
Age 75 and over <sup>1</sup>		-		104 261			-

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

## Tax relief

The tax burden, aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, was stable during the period under review at around 20%. This indicates the effectiveness of using tax relief to combat fiscal drag. The extent of this tax relief, including fiscal drag relief<sup>1</sup>, is best illustrated by means of an example.

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



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

# PERSONAL INCOME TAX

Figure 2.1 illustrates the impact of tax relief over a period of 17 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If their income had just kept pace with inflation (4) this would have increased to 39.7% in 2012 and if no adjustments to the income tax brackets were made. The impact of the actual tax rate adjustments from 1995 for the same scenario results in (5) a significant lowering of the effective tax rate to only 18.1%.

Table 2.2 shows the tax relief granted to individuals since 1995 across a range of income levels. Tax relief is much more prominent in the lower income groups. This is due to the lower income groups receiving proportionally larger tax relief when the thresholds are increased.

**Table 2.2: Tax relief granted to individuals, 1995 and 2012**

Taxable income		Tax at 1995 rates		Tax at 2012 rates	Effective rates		
		1995 <sup>1</sup>	2012 <sup>2</sup>	2012	Tax at 1995 rates	Tax at 2012 rates	2012
22 000	61 106	2 385	17 040	244	10.8%	27.9%	0.4%
25 000	69 438	3 225	20 623	1 744	12.9%	29.7%	2.5%
30 000	83 326	4 625	26 595	4 244	15.4%	31.9%	5.1%
40 000	111 101	8 225	38 538	9 243	20.6%	34.7%	8.3%
50 000	138 877	12 325	50 481	14 243	24.6%	36.3%	10.3%
100 000	277 753	33 765	110 198	50 321	33.8%	39.7%	18.1%
200 000	555 506	76 765	229 632	148 187	38.4%	41.3%	26.7%
300 000	833 259	119 765	349 066	258 798	39.9%	41.9%	31.1%
400 000	1 111 013	162 765	468 500	369 900	40.7%	42.2%	33.3%
500 000	1 388 766	205 765	587 934	481 001	41.2%	42.3%	34.6%
600 000	1 666 519	248 765	707 368	592 102	41.5%	42.4%	35.5%
700 000	1 944 272	291 765	826 802	703 203	41.7%	42.5%	36.2%
800 000	2 222 025	334 765	946 235	814 305	41.8%	42.6%	36.6%
900 000	2 499 778	377 765	1 065 669	925 406	42.0%	42.6%	37.0%
1 000 000	2 777 531	420 765	1 185 103	1 036 507	42.1%	42.7%	37.3%

1. Excludes the Transitional levy.

2. 2012 based on 1995 adjusted by inflation.

3. This scenario assumes no fiscal drag relief with tax rates being kept at 1995 rates.

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

## PROVISIONAL TAX PAYMENTS

Any person who receives income other than remuneration is a provisional taxpayer. For 2012/13, provisional tax payments contributed 6.1% to net PIT collections. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income of more than R1 million, to settle at least 80% of their tax liability by the time they make their second provisional payment. This requirement increased the combined first and second provisional payments and substantially reduced third provisional payments to levels well below 20%.

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

# PERSONAL INCOME TAX

**Table 2.3: Provisional tax payments by provisional period, 2008/09 – 2012/13**

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2008/09	4 037	17.6%	6 381	40.2%	6 151	33.5%	<b>16 568</b>
2009/10	4 539	12.4%	8 358	31.0%	4 750	-22.8%	<b>17 646</b>
2010/11	5 812	28.0%	7 847	-6.1%	1 560	-67.2%	<b>15 219</b>
2011/12	5 812	0.0%	8 597	9.6%	1 165	-25.3%	<b>15 574</b>
2012/13	6 138	5.6%	9 718	13.0%	1 069	-8.2%	<b>16 924</b>
<b>Percentage of total</b>							
2008/09	24.4%		38.5%		37.1%		<b>100.0%</b>
2009/10	25.7%		47.4%		26.9%		<b>100.0%</b>
2010/11	38.2%		51.6%		10.2%		<b>100.0%</b>
2011/12	37.3%		55.2%		7.5%		<b>100.0%</b>
2012/13	36.3%		57.4%		6.3%		<b>100.0%</b>

## TAX RETURNS AND INDIVIDUAL TAXPAYERS DATA

### Tax register

During 2010 SARS changed its policy on registration requirements and stipulated that everyone, who is formally employed, regardless of their tax liability, must be registered for PIT. If an employee is not registered it is the duty of their employer to register them as taxpayers with SARS. This change resulted in the number of individuals on the tax register almost doubling in two years from 5.5 million at 31 March 2009 to 10.3 million as at 31 March 2011. The register has continued to grow. The number of registered taxpayers increased by 3.4 million (32.5%) to more than 13.7 million taxpayers as at 31 March 2012 as shown in *Table 2.4*.

**Table 2.4: Number of individual taxpayers, 2009 – 2012**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-09	5 540 646	6.5%	2009	4 987 491	4 712 709	94.5%
31-Mar-10	5 920 612	6.9%	2010	5 285 734	5 001 558	94.6%
31-Mar-11	10 346 175	74.7%	2011 <sup>3</sup>	5 639 197	5 199 360	92.2%
31-Mar-12	13 703 717	32.5%	2012	5 881 019	5 108 207	86.9%

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

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

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

### Liable and assessed individual taxpayers

The definition of “liable cases per tax year” has been changed to improve its accuracy. Liable cases per tax year are now defined as all those taxpayers who have been assessed for a tax year, plus taxpayers who were assessed in any of the two years prior to the relevant tax year but excluding those whose status changed to “suspended” or “estate” prior to the commencement of the tax year in question.

The definition “liable cases per tax year” includes taxpayers who fall below the R120 000 compulsory return submission threshold but who voluntarily submitted returns.

The number of individuals liable to submit income tax returns increased from nearly 5 million in 2009 to 5.9 million in 2012. At the end of July 2013, when the data was extracted, the percentage of individual taxpayers assessed during the 2009 to 2012 tax years was 94.5%, 94.6%, 92.2% and 86.9% respectively. As the years progress the older years’ percentage assessed moves closer to 100% as outstanding assessments are finalised.

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

## Improved turnaround times and filing compliance

The SARS Modernisation Programme significantly improved the efficiency of SARS’ operations and specifically accelerated processing turnaround times, raised service levels and increased efficiencies. The success achieved with automation allowed SARS to migrate human resources from labour intensive processes to more skills-intensive activities.

Filing season statistics reflect a notable improvement in filing compliance as well as on-time filing from 2008/09 to 2012/13. The latter increased from 58.0% in 2008/09 to 86.1% for the 2012 filing season (up from 83.2% in 2011). The improvement in compliance was driven by electronic filing, pre-population of returns as well as the introduction of penalties for outstanding returns. Less than 1% of taxpayers still make use of the paper-based channels to submit their returns, a massive improvement from the 98.8% that made use of paper-based channels in 2006.

Faster turnaround times in assessing income tax returns assisted SARS to pay refunds much quicker. Refunds of R14.6 billion were paid during the 2012 filing season. This is 14.8%, or R1.9 billion, higher than the R12.7 billion paid in 2011. SARS paid 94.5% of all refunds within 72 hours during the 2012 filing season compared to 85.4% during the 2011 filing season. The average refund per taxpayer was R6 272 during the 2012 filing season compared to about R6 600 during the 2011 filing season. The number of refunds paid during 2012/13 was 2.7 million compared to 2.4 million during the previous year. Assessments for 2012 resulted in 70.0% of taxpayers receiving refunds, 16.2% owing SARS after assessment and 13.8% having no liability after assessment.

## TAXABLE INCOME AND TAX ASSESSED

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

**Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2009 – 2012**

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as a % of taxable income
2009	4 712 709	818 510	173 681	172 641	36 633	21.1%
2010	5 001 558	867 346	173 415	174 125	34 814	20.1%
2011	5 199 360	962 783	185 173	193 503	37 217	20.1%
2012	5 108 207	1 023 936	200 449	206 668	40 458	20.2%

Tax assessed as a percentage of taxable income was quite stable at 20% and indicates the effectiveness of tax policy on fiscal drag relief to counter inflation. The decline of 1% in the effective rate in 2010 and beyond was mainly due to slower growth in taxable income. This was caused by the negative impact of the global financial crisis on employment and remuneration levels as well as a reduction in average tax rates that was mainly the result of the adjustment of the tax brackets in favour of taxpayers during 2010.

Some recovery in wages was evident as average taxable incomes started to increase since the decline of -0.2% in 2010. It grew by 6.8% in 2011 and 8.2% in 2012. Both increases were higher than inflation during those tax years.

## Distribution of tax liability across taxable income and income groups

Although taxpayers' contribution to the fiscus reflects the income inequalities in the South African society, tax records suggest some upward social mobility.

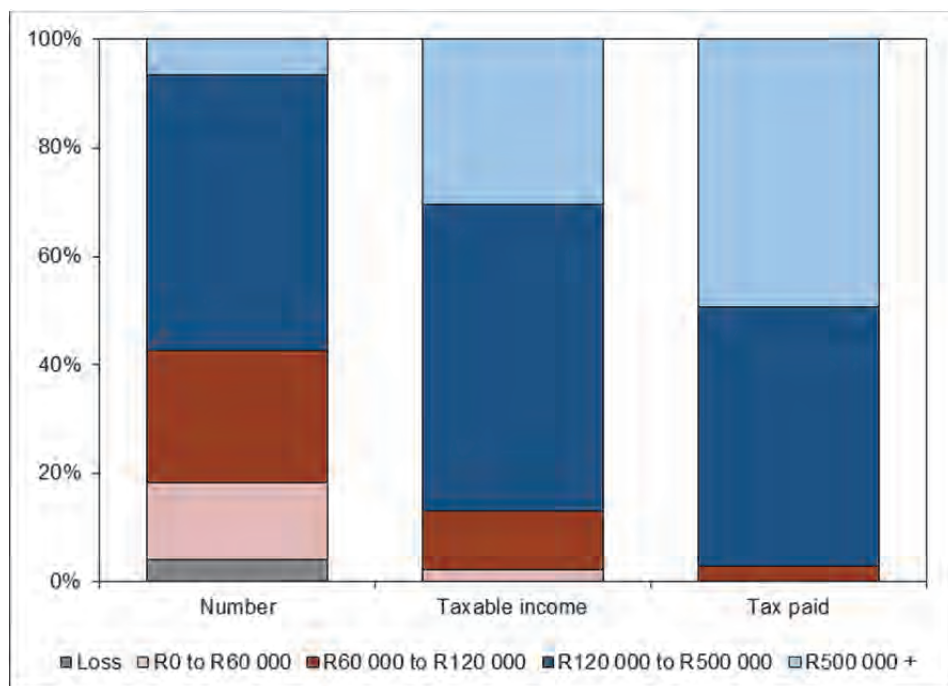
Table 2.6 shows the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups. The table shows that for 2012, 42.7% of the assessed individual taxpayers had a taxable income below R120 000. These taxpayers earned 11.2% of taxable income and contributed only 3.0% of the tax assessed. More than 50% of the taxpayers earned between R120 000 and R500 000 in 2012 and were liable for 47.7% of the tax assessed. The number of taxpayers assessed in the two upper brackets grew. This was partially due to inflationary adjustments to salaries and possibly upward social mobility as well as greater compliance. An increasing number of taxpayers have registered to avoid severe administrative penalties. The R120 000 to R500 000 bracket increased by 411 070 (18.9%) taxpayers between the 2009 and 2012 tax years while the upper bracket increased by 101 890 (43.0%) during this period. It should be noted that the aforementioned does not take the impact of inflation into account.

**Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2009 – 2012**

Percentage	Taxable income group	2009	2010	2011	2012
Taxpayers	<= 0	6.7%	6.6%	5.2%	4.2%
	1 – 60 000	16.1%	15.8%	15.7%	14.1%
	60 001 – 120 000	25.9%	26.0%	25.1%	24.4%
	120 001 – 500 000	46.2%	46.4%	48.2%	50.7%
	500 000 +	5.0%	5.1%	5.8%	6.6%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Taxable income	<= 0	-2.4%	-2.4%	-2.2%	-2.0%
	1 – 60 000	3.3%	3.2%	2.9%	2.4%
	60 001 – 120 000	13.4%	13.4%	12.0%	10.9%
	120 001 – 500 000	57.6%	58.8%	58.3%	57.8%
	500 000 +	28.2%	27.1%	29.1%	31.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 60 000	0.2%	0.0%	0.0%	0.0%
	60 001 – 120 000	5.3%	4.5%	3.6%	3.0%
	120 001 – 500 000	50.5%	51.2%	49.6%	47.7%
	500 000 +	43.9%	44.2%	46.7%	49.2%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Figure 2.2 provides graphical representations of the percentage distribution of the number of taxpayers that have been assessed, their taxable income and their tax liability for 2012. Greater detail by taxable income group is provided in Table A2.1.1.

**Figure 2.2 Distribution of assessed individual taxpayers by taxable income group, 2012**



Where losses for individuals are reported, these assessed losses may not only reflect the loss for that tax year, but also may include accumulated losses carried forward from previous tax years. If an individual, therefore, had a taxable profit for the year it is possible that he/she could still be in an assessed loss position if the taxable profit for the year was insufficient to clear the assessed loss brought forward.

Table A2.1.2 shows “income” included in the final taxable income calculation as reflected on the assessment. It should be noted that interest exemptions and Capital Gains Tax (CGT) exclusions have not been taken into account. Income shown in the table is therefore based on taxable income to which all deductions granted have been added. The income shown is therefore not reflective of gross income.

The difference between income and taxable income was 11.5% in 2012. In the 2010 tax year it was 9.8% and in 2009 it was 9.6%. This was mainly a result of the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted. This changed in the 2011 tax year.

Table 2.7 illustrates the distribution of income and the granting of deductions in income groups (as opposed to taxable income groups). The largest portion of the R132.7 billion allowed as deductions in 2012 was granted to taxpayers in the R120 000 to R500 000 income bracket. About 12.4% of their income was granted as a deduction.

# PERSONAL INCOME TAX

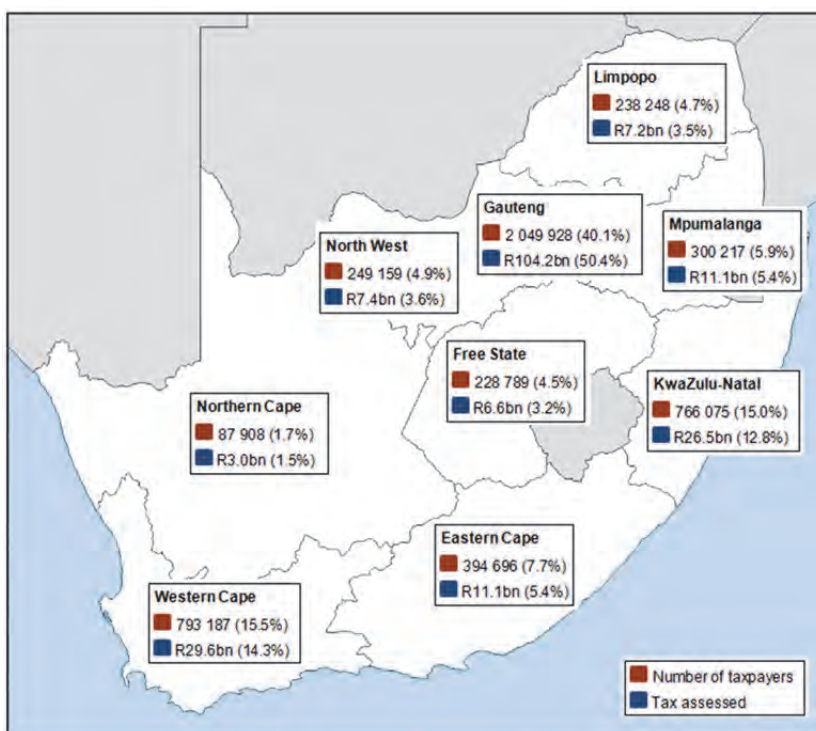
**Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2012**

Tax year	2012				
	Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0		191 413	-19 253	948	-20 201
1 – 60 000		621 761	20 237	1 873	18 364
60 001 – 120 000		1 078 663	98 100	10 886	87 215
120 001 – 500 000		2 789 367	664 144	82 598	581 546
500 000 +		427 003	393 447	36 434	357 013
<b>Total</b>		<b>5 108 207</b>	<b>1 156 675</b>	<b>132 739</b>	<b>1 023 936</b>
Income group	Average income per assessed taxpayer (Rand)	Average deduction allowed (Rand)	Average taxable income per assessed taxpayer (Rand)	Percentage of income granted as a deduction	
<= 0	-100 585	4 952	-105 537	4.9%	
1 – 60 000	32 548	3 013	29 535	9.3%	
60 001 – 120 000	90 946	10 092	80 854	11.1%	
120 001 – 500 000	238 098	29 612	208 487	12.4%	
500 000 +	921 415	85 324	836 091	9.3%	
<b>Total</b>	<b>226 435</b>	<b>25 985</b>	<b>200 449</b>	<b>11.5%</b>	

## By province

The distribution of taxpayers, taxable income and tax assessed by province (based on office of registration) in 2012 shows a slight decline in the percentage of taxpayers in the Eastern Cape and Western Cape. The distribution is unchanged in Gauteng, KwaZulu-Natal and the Northern Cape. An increased distribution was noted in the remaining provinces. More than 70% of individual taxpayers were registered in Gauteng, Western Cape and KwaZulu-Natal and they were responsible for 77.6% of the total tax assessed (see *Figure 2.3* and *Table A2.1.3*).

**Figure 2.3 Assessed individual taxpayers and tax assessed by province, 2012**



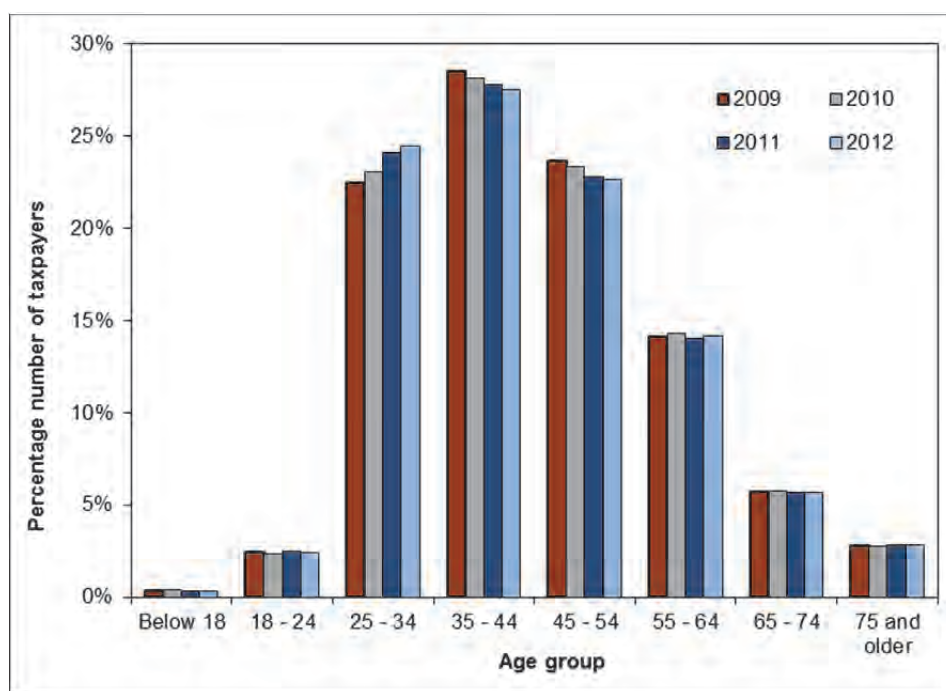


This distribution is not necessarily representative of residence, economic activity or employment in provinces. Taxpayers may reside or be employed in a different province to the office of registration. A taxpayer, for example, may work and reside in Brits (North West), but may be registered at the Pretoria office (Gauteng). This taxpayer's taxable income and tax assessed would therefore be reflected in Gauteng and not in the North West province.

## By age group

Figure 2.4 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportions of taxpayers in the 25-34 and 55-64 age groups grew in 2012 while the proportions in the 35-44 and 45-54 year age groups declined. Close to 30% of the assessed taxpayers fall in the 35-44 age group. This group earns close to a third of the total taxable income and is also responsible for close to a third of the total tax assessed.

**Figure 2.4 Percentage of assessed individual taxpayers by age group, 2009 – 2012**



## By gender

The percentage of female taxpayers has been steadily increasing. For 2012, as indicated in Figure 2.5 and Table A2.1.5, females accounted for 43.6% of the assessed individual taxpayers, earned 36.4% of the taxable income and contributed 30.1% of tax assessed.

Females had an average taxable income of R167 489 and were liable for tax of R27 980 at an effective rate of 16.7%. This contrasts with males who had an average taxable income of R225 919 and were liable for tax of R50 100 at an effective rate of 22.2%. Females on average earned 25.9% less than males, as measured by taxable income, and were liable for 44.2% less tax than males.

**Figure 2.5 Male and female assessed individual taxpayers by main taxable income group, 2012**

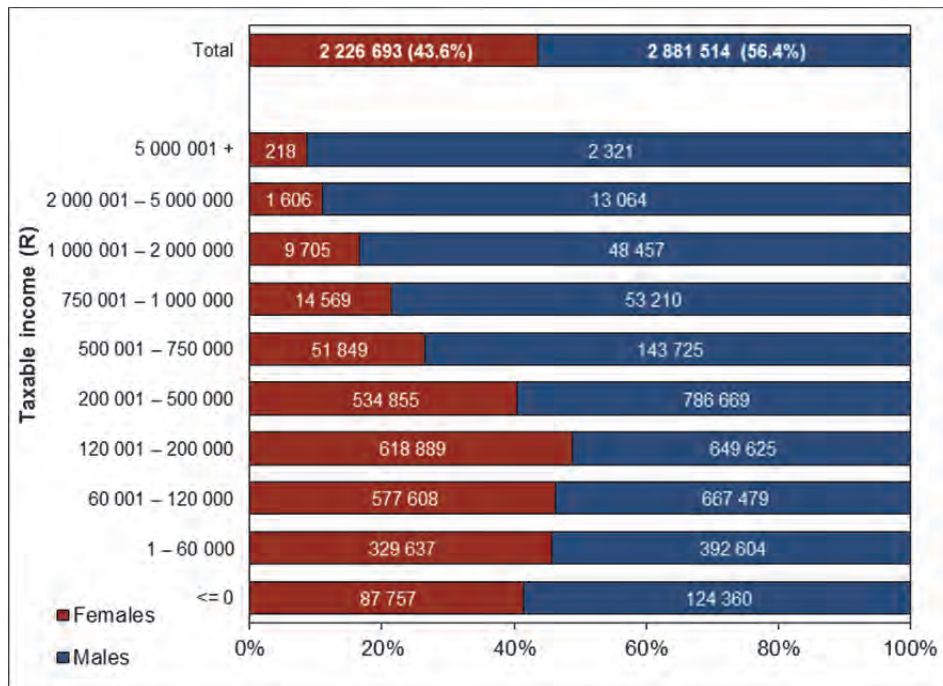


Table A2.1.6 shows that individuals with a taxable income between zero and R120 000 were nearly evenly split between females and males. However, as the taxable income increased the proportion of females to males declined significantly. Only 21.5% of taxpayers with a taxable income of between R750 000 and R1 million in 2012 were female. This proportion declines further to only 8.6% for those with a taxable income of more than R5 million. The number of females as a percentage of the total number of taxpayers assessed increased from 42.4% in 2009 to 43.6% in 2012 as more females than males became liable for submitting tax returns because their earnings grew above the assessment threshold.

### By source of income

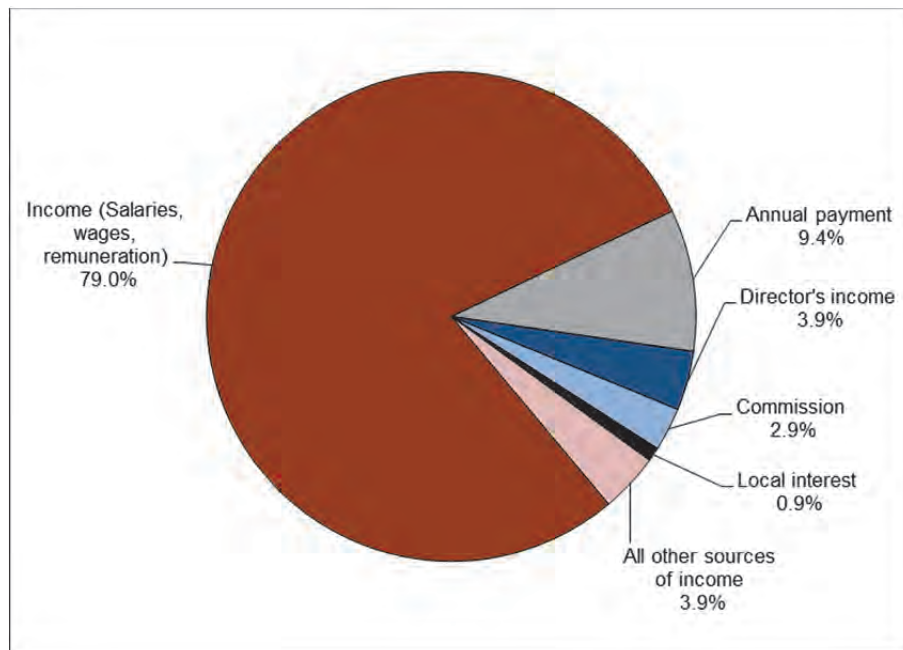
Figure 2.6 and Table A2.2.1 show selected sources of income. Nearly 4.6 million individual taxpayers received income in 2012 from salaries and wages or remuneration, pensions or annuities. More than 3.4 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

It should be noted that during 2010 income source codes 3603, 3607 and 3610 were consolidated into source code 3601. Table A2.2.1 reflects the consolidation of all the previous years for comparative purposes.

In 2012 there were more than 172 000 individual taxpayers that earned interest income which exceeded the exemption limit applicable for interest. The taxable portion of local interest income appears to be declining. Local interest declined significantly in-line with the bank repo rate which was reduced from 9.5% in 2009 to 5.0% in 2012.

# PERSONAL INCOME TAX

Figure 2.6 Assessed individual taxpayers' taxable income by source of income, 2012

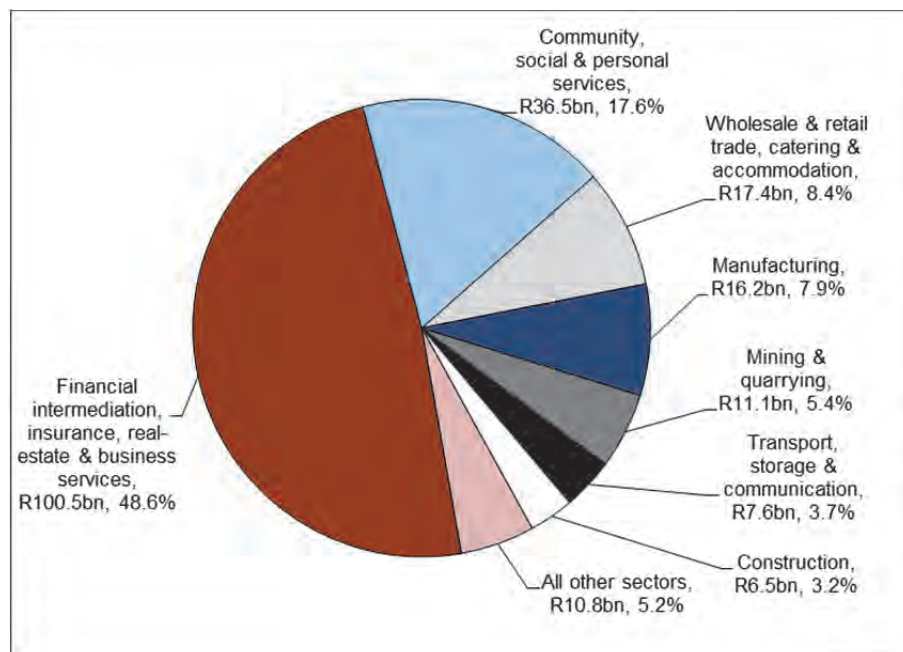


## By sector

Table A2.3.1 shows assessed individual taxpayers' taxable income and tax assessed by SARS sector. Table A2.3.2 uses these SARS sector codes and reclassifies them according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes used by SARS are not yet fully aligned with the SIC system used by Statistics South Africa.

In 2012 assessed individual taxpayers employed in the *Financial intermediation, insurance, real-estate & business services* sector accounted for the largest number of taxpayers at 43.5%. They also made the largest contribution to tax assessed of 48.6% (see Figure 2.7).

Figure 2.7 Assessed individual taxpayers' tax assessed by economic activity, 2012



## ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 gives a breakdown of the sectors in which assessed individual taxpayers with business income were active. The number of assessed individual taxpayers with business income amounted to 5.7% of the total individual taxpayers in 2012 compared with 7.1% of the total in 2009. This decline was mainly due to the impact of the global financial crisis on small businesses especially as well as an increase in the number of individuals in the formal labour market.

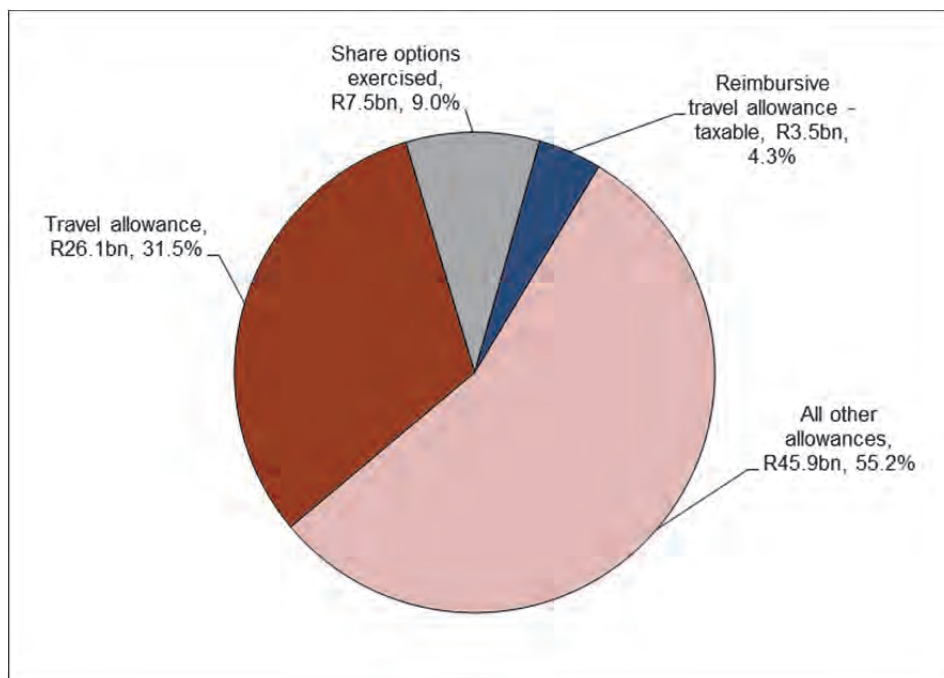
The *Financing, insurance, real-estate & business services* sector contributed 38.3% of total taxable income of assessed individual taxpayers with business income. This sector also contributed 30.0% of the total number of assessed individual taxpayers with business income, followed by the *Retail trade* sector (7.6%) and the *Agriculture, forestry & fishing* sector (4.4%).

## ASSESSED INDIVIDUAL TAXPAYER ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

### Assessed individual taxpayers' allowances

The travel allowance continued to be the single largest allowance for individuals despite steadily decreasing in relative terms from 49.6% in 2009 to 31.5% in 2012 (see Figure 2.8). This decline can be explained in part by the policy changes in 2010 that were applied to travel allowances to curb the abuse of travelling expenses as a means to lower taxable income.

Figure 2.8 Assessed individual taxpayers' allowances, 2012



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

## Assessed individual taxpayers' fringe benefits

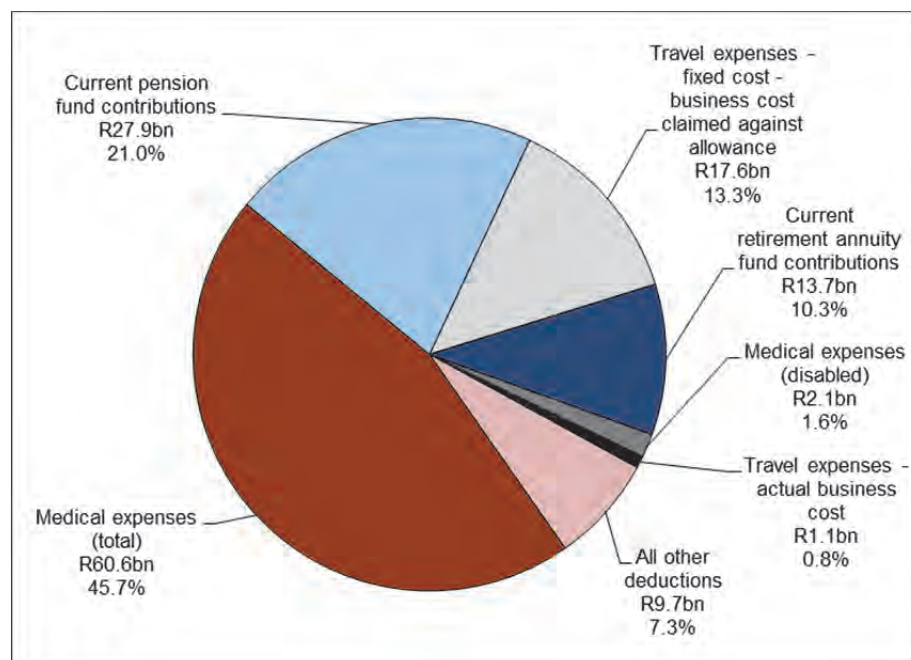
Table A2.6.1 provides a summary of fringe benefits. From 2010 fringe benefit source codes (3803 to 3809) were consolidated into source code 3801. For comparative purposes this consolidated source code is shown at the bottom of the table. Total fringe benefits amounted to R16.0 billion in 2009 and increased to R49.5 billion in 2012.

Medical scheme contributions paid on behalf of employees remained the largest fringe benefit. In 2009 it amounted to R7.4 billion and by 2012 it had increased to R38.0 billion. The abnormal increase from 2011 was due to a change in the treatment of employer contributions to medical schemes paid on behalf of employees. This was also reflected in the increase in medical deductions that were granted. The most significant fringe benefits are shown by taxable income group in Tables A2.6.2 to A2.6.4.

## Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of individual taxpayers' deductions allowed on assessment. The deductions for pension fund and retirement annuity fund contributions declined slightly to 31.4% in 2012 (See Figure 2.9). The proportion of amounts allowed as deductions for medical expenses (excluding allowable deductions associated with disability) increased slightly from 2009 to 2012. The large increase in 2011 to 45.5% can be attributed to the claiming of medical expenses by the taxpayers that now have a medical fringe benefit as explained above. The most significant deductions are shown by taxable income group in Tables A2.7.2 to A2.7.8.

**Figure 2.9 Assessed individual taxpayers' deductions, 2012**



Tables A2.7.9 to A2.7.12 show the significant deductions allowed by value of the deduction. In 2012, 31.5% of assessed taxpayers had a current pension fund contribution of between R5 000 and R10 000, 55.8% had a current retirement annuity fund contribution of between zero and R5 000, 21.4% had total medical expenses of between R5 000 and R10 000 and 10.1% had travel expenses between R50 000 to R60 000.

# PERSONAL INCOME TAX

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	88 981	-20 027	3	90 962	-21 200	1	85 231	-21 608	2	75 011	-20 779	5
B: = 0	227 197	-	6	240 447	-	6	186 386	-	2	137 106	-	1
C: 1 – 20 000	176 075	1 729	2	201 109	1 946	4	211 572	2 088	3	199 569	1 919	2
D: 20 001 – 30 000	98 770	2 486	3	106 458	2 684	2	114 868	2 887	3	99 638	2 506	2
E: 30 001 – 40 000	118 331	4 174	4	121 643	4 272	4	129 057	4 539	4	112 841	3 963	3
F: 40 001 – 50 000	178 934	8 099	28	147 349	6 683	6	147 145	6 654	4	132 423	5 978	3
G: 50 001 – 60 000	187 135	10 349	287	216 158	11 916	65	212 475	11 786	23	177 770	9 901	5
H: 60 001 – 70 000	208 239	13 538	648	235 672	15 356	427	225 454	14 678	303	191 493	12 473	171
I: 70 001 – 80 000	206 123	15 453	978	230 119	17 259	786	256 137	19 197	766	221 274	16 625	565
J: 80 001 – 90 000	198 492	16 869	1 318	216 692	18 413	1 099	230 181	19 568	1 058	236 887	20 104	989
K: 90 000 – 100 000	201 123	19 133	1 713	206 907	19 644	1 438	203 733	19 352	1 307	216 851	20 581	1 266
L: 100 001 – 110 000	211 006	22 138	2 181	201 245	21 142	1 772	197 306	20 697	1 627	192 335	20 190	1 469
M: 110 001 – 120 000	196 501	22 610	2 393	210 738	24 244	2 246	192 607	22 177	1 948	186 247	21 413	1 768
N: 120 001 – 130 000	210 771	26 372	3 006	188 074	23 500	2 340	195 541	24 439	2 333	178 296	22 299	2 023
O: 130 001 – 140 000	212 501	28 656	3 550	174 596	23 562	2 528	179 243	24 186	2 461	192 425	25 972	2 541
P: 140 001 – 150 000	172 902	25 058	3 316	183 306	26 603	3 126	168 124	24 379	2 675	168 142	24 360	2 519
Q: 150 001 – 200 000	639 086	110 104	16 624	725 211	125 314	17 399	756 442	131 168	17 450	729 651	127 416	16 144
R: 200 001 – 300 000	560 320	135 870	25 650	636 571	153 769	27 226	729 177	175 859	30 016	800 390	193 609	31 818
S: 300 001 – 400 000	251 633	86 587	19 896	275 869	94 816	20 946	315 623	108 814	23 347	338 943	116 884	24 202
T: 400 001 – 500 000	131 755	58 689	15 210	139 385	62 086	15 669	162 375	72 208	17 762	182 191	81 049	19 394
U: 500 001 – 750 000	134 230	80 508	23 380	149 365	89 427	25 673	175 673	105 413	29 705	195 574	117 766	32 547
V: 750 001 – 1 000 000	45 787	39 242	12 493	48 224	41 286	13 227	58 260	49 855	15 753	67 779	57 966	18 107
W: 1 000 001 – 2 000 000	42 714	56 891	19 524	42 286	56 166	19 590	51 122	67 708	23 405	58 162	77 013	26 495
X: 2 000 001 – 5 000 000	11 885	34 105	12 691	11 305	32 296	12 155	13 429	38 188	14 301	14 670	41 975	15 720
Y: 5 000 001 +	2 218	19 877	7 735	1 867	16 162	6 391	2 199	18 550	7 244	2 539	22 754	8 910
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>
<= 0	316 178	-20 027	9	331 409	-21 200	7	271 617	-21 608	4	212 117	-20 779	6
1 – 60 000	759 245	26 837	325	792 717	27 502	81	815 117	27 954	37	722 241	24 267	15
60 001 – 120 000	1 221 484	109 742	9 231	1 301 373	116 058	7 769	1 305 418	115 670	7 009	1 245 087	111 385	6 227
120 001 – 500 000	2 178 968	471 335	87 253	2 323 012	509 650	89 233	2 506 525	561 054	96 045	2 590 038	591 588	98 641
500 000 +	236 834	230 623	75 823	253 047	235 337	77 035	300 683	279 714	90 408	338 724	317 474	101 780
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>

# PERSONAL INCOME TAX

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	1.9%	-2.4%	0.0%	1.8%	-2.4%	0.0%	1.6%	-2.2%	0.0%	1.5%	-2.0%	0.0%
B: = 0	4.8%	-	0.0%	4.8%	-	0.0%	3.6%	-	0.0%	2.7%	-	0.0%
C: 1 – 20 000	3.7%	0.2%	0.0%	4.0%	0.2%	0.0%	4.1%	0.2%	0.0%	3.9%	0.2%	0.0%
D: 20 001 – 30 000	2.1%	0.3%	0.0%	2.1%	0.3%	0.0%	2.2%	0.3%	0.0%	2.0%	0.2%	0.0%
E: 30 001 – 40 000	2.5%	0.5%	0.0%	2.4%	0.5%	0.0%	2.5%	0.5%	0.0%	2.2%	0.4%	0.0%
F: 40 001 – 50 000	3.8%	1.0%	0.0%	2.9%	0.8%	0.0%	2.8%	0.7%	0.0%	2.6%	0.6%	0.0%
G: 50 001 – 60 000	4.0%	1.3%	0.2%	4.3%	1.4%	0.0%	4.1%	1.2%	0.0%	3.5%	1.0%	0.0%
H: 60 001 – 70 000	4.4%	1.7%	0.4%	4.7%	1.8%	0.2%	4.3%	1.5%	0.2%	3.7%	1.2%	0.1%
I: 70 001 – 80 000	4.4%	1.9%	0.6%	4.6%	2.0%	0.5%	4.9%	2.0%	0.4%	4.3%	1.6%	0.3%
J: 80 001 – 90 000	4.2%	2.1%	0.8%	4.3%	2.1%	0.6%	4.4%	2.0%	0.5%	4.6%	2.0%	0.5%
K: 90 000 – 100 000	4.3%	2.3%	1.0%	4.1%	2.3%	0.8%	3.9%	2.0%	0.7%	4.2%	2.0%	0.6%
L: 100 001 – 110 000	4.5%	2.7%	1.3%	4.0%	2.4%	1.0%	3.8%	2.1%	0.8%	3.8%	2.0%	0.7%
M: 110 001 – 120 000	4.2%	2.8%	1.4%	4.2%	2.8%	1.3%	3.7%	2.3%	1.0%	3.6%	2.1%	0.9%
N: 120 001 – 130 000	4.5%	3.2%	1.7%	3.8%	2.7%	1.3%	3.8%	2.5%	1.2%	3.5%	2.2%	1.0%
O: 130 001 – 140 000	4.5%	3.5%	2.1%	3.5%	2.7%	1.5%	3.4%	2.5%	1.3%	3.8%	2.5%	1.2%
P: 140 001 – 150 000	3.7%	3.1%	1.9%	3.7%	3.1%	1.8%	3.2%	2.5%	1.4%	3.3%	2.4%	1.2%
Q: 150 001 – 200 000	13.6%	13.5%	9.6%	14.5%	14.4%	10.0%	14.5%	13.6%	9.0%	14.3%	12.4%	7.8%
R: 200 001 – 300 000	11.9%	16.6%	14.9%	12.7%	17.7%	15.6%	14.0%	18.3%	15.5%	15.7%	18.9%	15.4%
S: 300 001 – 400 000	5.3%	10.6%	11.5%	5.5%	10.9%	12.0%	6.1%	11.3%	12.1%	6.6%	11.4%	11.7%
T: 400 001 – 500 000	2.8%	7.2%	8.8%	2.8%	7.2%	9.0%	3.1%	7.5%	9.2%	3.6%	7.9%	9.4%
U: 500 001 – 750 000	2.8%	9.8%	13.5%	3.0%	10.3%	14.7%	3.4%	10.9%	15.4%	3.8%	11.5%	15.7%
V: 750 001 – 1 000 000	1.0%	4.8%	7.2%	1.0%	4.8%	7.6%	1.1%	5.2%	8.1%	1.3%	5.7%	8.8%
W: 1 000 001 – 2 000 000	0.9%	7.0%	11.3%	0.8%	6.5%	11.3%	1.0%	7.0%	12.1%	1.1%	7.5%	12.8%
X: 2 000 001 – 5 000 000	0.3%	4.2%	7.4%	0.2%	3.7%	7.0%	0.3%	4.0%	7.4%	0.3%	4.1%	7.6%
Y: 5 000 001 +	0.0%	2.4%	4.5%	0.0%	1.9%	3.7%	0.0%	1.9%	3.7%	0.0%	2.2%	4.3%
<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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	6.7%	-2.4%	0.0%	6.6%	-2.4%	0.0%	5.2%	-2.2%	0.0%	4.2%	-2.0%	0.0%
1 – 60 000	16.1%	3.3%	0.2%	15.8%	3.2%	0.0%	15.7%	2.9%	0.0%	14.1%	2.4%	0.0%
60 001 – 120 000	25.9%	13.4%	5.3%	26.0%	13.4%	4.5%	25.1%	12.0%	3.6%	24.4%	10.9%	3.0%
120 001 – 500 000	46.2%	57.6%	50.5%	46.4%	58.8%	51.2%	48.2%	58.3%	49.6%	50.7%	57.8%	47.7%
500 000 +	5.0%	28.2%	43.9%	5.1%	27.1%	44.2%	5.8%	29.1%	46.7%	6.6%	31.0%	49.2%
<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>

# PERSONAL INCOME TAX

**Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0	65 057	-19 454	-18 681	65 288	-20 563	-19 768	60 254	-20 930	-20 070	50 798	-20 087	-19 253
B: = 0	230 656	-101	-	244 645	-138	-	189 906	-119	-	140 615	-114	-
C: 1 – 20 000	160 349	1 219	1 551	185 288	1 414	1 770	196 433	1 555	1 918	185 875	1 431	1 767
D: 20 001 – 30 000	84 077	1 871	2 114	91 478	2 043	2 300	101 502	2 294	2 550	88 023	1 978	2 215
E: 30 001 – 40 000	98 171	3 124	3 463	103 715	3 301	3 651	109 374	3 510	3 849	96 238	3 069	3 377
F: 40 001 – 50 000	146 753	6 130	6 656	121 684	5 034	5 512	122 363	5 075	5 531	109 047	4 511	4 922
G: 50 001 – 60 000	150 757	7 512	8 345	176 272	8 991	9 743	172 102	8 861	9 560	142 578	7 375	7 957
H: 60 001 – 70 000	192 245	11 253	12 526	186 452	11 000	12 162	177 316	10 521	11 540	155 935	9 231	10 161
I: 70 001 – 80 000	197 606	13 371	14 817	229 324	15 508	17 175	207 055	13 378	14 796	171 674	11 641	12 889
J: 80 001 – 90 000	188 171	14 487	16 003	214 122	16 459	18 189	207 541	15 766	17 644	186 445	14 306	15 881
K: 90 001 – 100 000	180 445	15 546	17 145	195 668	16 868	18 607	201 987	16 839	19 185	193 917	16 417	18 424
L: 100 001 – 110 000	185 193	17 694	19 463	188 607	17 957	19 794	185 857	17 055	19 515	189 885	17 465	19 930
M: 110 001 – 120 000	200 230	20 952	23 049	191 984	20 103	22 122	179 857	18 132	20 705	180 807	18 153	20 816
N: 120 001 – 130 000	183 642	20 943	22 941	191 301	21 779	23 913	168 886	18 511	21 112	168 820	18 405	21 089
O: 130 001 – 140 000	174 925	21 566	23 636	176 686	21 704	23 840	163 769	19 434	22 110	158 996	18 618	21 464
P: 140 001 – 150 000	211 864	27 896	30 725	161 343	21 269	23 379	168 480	21 386	24 456	155 559	19 767	22 559
Q: 150 001 – 200 000	691 411	108 547	119 555	736 222	115 904	127 828	740 911	112 977	128 918	711 147	107 891	123 549
R: 200 001 – 300 000	632 929	138 548	153 221	743 913	161 827	179 144	902 802	191 085	218 720	960 971	204 295	234 565
S: 300 001 – 400 000	287 911	88 965	99 243	314 990	97 313	108 517	371 492	113 087	128 042	408 923	123 887	140 718
T: 400 001 – 500 000	152 990	60 782	68 130	166 105	65 867	73 926	203 496	80 068	90 538	224 951	88 483	100 200
U: 500 001 – 750 000	171 307	91 801	102 856	186 089	99 862	112 088	218 869	117 012	131 927	244 976	131 085	147 758
V: 750 001 – 1 000 000	58 425	45 328	50 034	62 751	48 282	53 676	77 138	59 083	65 949	89 038	68 254	76 192
W: 1 000 001 – 2 000 000	51 869	63 644	68 803	52 664	63 868	69 547	64 232	77 621	84 778	73 250	88 337	96 647
X: 2 000 001 – 5 000 000	13 323	36 193	38 018	12 899	34 611	36 535	15 376	41 283	43 605	16 952	45 424	48 138
Y: 5 000 001 +	2 403	20 692	21 360	2 068	17 083	17 795	2 362	19 298	19 893	2 787	23 913	24 712
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>904 974</b>	<b>5 001 558</b>	<b>867 346</b>	<b>961 443</b>	<b>5 199 360</b>	<b>962 783</b>	<b>1 086 771</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>1 156 675</b>
<= 0	295 713	-19 555	-18 681	309 933	-20 701	-19 768	250 160	-21 050	-20 070	191 413	-20 201	-19 253
1 – 60 000	640 107	19 857	22 129	678 437	20 783	22 975	701 774	21 296	23 408	621 761	18 364	20 237
60 001 – 120 000	1 143 890	93 302	103 004	1 206 157	97 895	108 049	1 149 613	91 690	103 385	1 078 663	87 215	98 100
120 001 – 500 000	2 335 672	467 248	517 451	2 490 560	505 665	560 546	2 719 836	556 548	633 896	2 789 367	581 546	664 144
500 000 +	297 327	257 657	281 072	316 471	263 705	289 641	377 977	314 298	346 152	427 003	357 013	393 447
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>904 974</b>	<b>5 001 558</b>	<b>867 346</b>	<b>961 443</b>	<b>5 199 360</b>	<b>962 783</b>	<b>1 086 771</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>1 156 675</b>



# PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2009 – 2012 (continued)

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	1.4%	-2.4%	-2.1%	1.3%	-2.4%	-2.1%	1.2%	-2.2%	-1.8%	1.0%	-2.0%	-1.7%
B: = 0	4.9%	-0.0%	-	4.9%	-0.0%	-	3.7%	-0.0%	-	2.8%	-0.0%	-
C: 1 – 20 000	3.4%	0.1%	0.2%	3.7%	0.2%	0.2%	3.8%	0.2%	0.2%	3.6%	0.1%	0.2%
D: 20 001 – 30 000	1.8%	0.2%	0.2%	1.8%	0.2%	0.2%	2.0%	0.2%	0.2%	1.7%	0.2%	0.2%
E: 30 001 – 40 000	2.1%	0.4%	0.4%	2.1%	0.4%	0.4%	2.1%	0.4%	0.4%	1.9%	0.3%	0.3%
F: 40 001 – 50 000	3.1%	0.7%	0.7%	2.4%	0.6%	0.6%	2.4%	0.5%	0.5%	2.1%	0.4%	0.4%
G: 50 001 – 60 000	3.2%	0.9%	0.9%	3.5%	1.0%	1.0%	3.3%	0.9%	0.9%	2.8%	0.7%	0.7%
H: 60 001 – 70 000	4.1%	1.4%	1.4%	3.7%	1.3%	1.3%	3.4%	1.1%	1.1%	3.1%	0.9%	0.9%
I: 70 001 – 80 000	4.2%	1.6%	1.6%	4.6%	1.8%	1.8%	3.8%	1.4%	1.4%	3.4%	1.1%	1.1%
J: 80 001 – 90 000	4.0%	1.8%	1.8%	4.3%	1.9%	1.9%	4.0%	1.6%	1.6%	3.6%	1.4%	1.4%
K: 90 000 – 100 000	3.8%	1.9%	1.9%	3.9%	1.9%	1.9%	3.9%	1.7%	1.8%	3.8%	1.6%	1.6%
L: 100 001 – 110 000	3.9%	2.2%	2.2%	3.8%	2.1%	2.1%	3.6%	1.8%	1.8%	3.7%	1.7%	1.7%
M: 110 001 – 120 000	4.2%	2.6%	2.5%	3.8%	2.3%	2.3%	3.5%	1.9%	1.9%	3.5%	1.8%	1.8%
N: 120 001 – 130 000	3.9%	2.6%	2.5%	3.8%	2.5%	2.5%	3.2%	1.9%	1.9%	3.3%	1.8%	1.8%
O: 130 001 – 140 000	3.7%	2.6%	2.6%	3.5%	2.5%	2.5%	3.1%	2.0%	2.0%	3.1%	1.8%	1.9%
P: 140 001 – 150 000	4.5%	3.4%	3.4%	3.2%	2.5%	2.4%	3.2%	2.2%	2.3%	3.0%	1.9%	2.0%
Q: 150 001 – 200 000	14.7%	13.3%	13.2%	14.7%	13.4%	13.3%	14.3%	11.7%	11.9%	13.9%	10.5%	10.7%
R: 200 001 – 300 000	13.4%	16.9%	16.9%	14.9%	18.7%	18.6%	17.4%	19.8%	20.1%	18.8%	20.0%	20.3%
S: 300 001 – 400 000	6.1%	10.9%	11.0%	6.3%	11.2%	11.3%	7.1%	11.7%	11.8%	8.0%	12.1%	12.2%
T: 400 001 – 500 000	3.2%	7.4%	7.5%	3.3%	7.6%	7.7%	3.9%	8.3%	8.3%	4.4%	8.6%	8.7%
U: 500 001 – 750 000	3.6%	11.2%	11.4%	3.7%	11.5%	11.7%	4.2%	12.2%	12.1%	4.8%	12.8%	12.8%
V: 750 001 – 1 000 000	1.2%	5.5%	5.5%	1.3%	5.6%	5.6%	1.5%	6.1%	6.1%	1.7%	6.7%	6.6%
W: 1 000 001 – 2 000 000	1.1%	7.8%	7.6%	1.1%	7.4%	7.2%	1.2%	8.1%	7.8%	1.4%	8.6%	8.4%
X: 2 000 001 – 5 000 000	0.3%	4.4%	4.2%	0.3%	4.0%	3.8%	0.3%	4.3%	4.0%	0.3%	4.4%	4.2%
Y: 5 000 001 +	0.1%	2.5%	2.4%	0.0%	2.0%	1.9%	0.0%	2.0%	1.8%	0.1%	2.3%	2.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	6.3%	-2.4%	-2.1%	6.2%	-2.4%	-2.1%	4.8%	-2.2%	-1.8%	3.7%	-2.0%	-1.7%
1 – 60 000	13.6%	2.4%	2.4%	13.6%	2.4%	2.4%	13.5%	2.2%	2.2%	12.2%	1.8%	1.7%
60 001 – 120 000	24.3%	11.4%	11.4%	24.1%	11.3%	11.2%	22.1%	9.5%	9.5%	21.1%	8.5%	8.5%
120 001 – 500 000	49.6%	57.1%	57.2%	49.8%	58.3%	58.3%	52.3%	57.8%	58.3%	54.6%	56.8%	57.4%
500 000 +	6.3%	31.5%	31.1%	6.3%	30.4%	30.1%	7.3%	32.6%	31.9%	8.4%	34.9%	34.0%
<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>

# PERSONAL INCOME TAX

**Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Province <sup>1</sup>	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	369 116	51 676	9 067	394 227	56 889	9 511	408 733	62 894	10 537	394 696	65 975	11 104
Free State	208 742	27 132	5 262	220 261	29 445	5 384	227 721	33 030	6 116	228 789	36 030	6 585
Gauteng	1 908 930	393 110	89 663	2 012 168	408 874	89 221	2 085 349	451 416	98 595	2 049 928	475 809	104 166
KwaZulu-Natal	722 975	113 307	21 990	765 617	121 525	22 438	779 576	133 396	24 713	766 075	142 581	26 533
Limpopo	193 776	28 227	5 038	215 881	33 084	5 631	231 873	38 431	6 532	238 248	42 430	7 195
Mpumalanga	242 176	40 753	8 384	267 541	44 942	8 780	297 796	51 983	10 074	300 217	55 488	11 083
North West	202 080	29 546	5 726	223 561	32 254	5 823	246 204	37 491	6 777	249 159	41 217	7 381
Northern Cape	72 295	9 471	1 810	79 569	10 456	1 841	86 188	12 322	2 201	87 908	15 263	2 999
Western Cape	792 619	125 287	25 702	822 733	129 878	25 496	835 920	141 820	27 958	793 187	149 143	29 623
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>
<b>Percentage of total</b>												
Eastern Cape	7.8%	6.3%	5.3%	7.9%	6.6%	5.5%	7.9%	6.5%	5.4%	7.7%	6.4%	5.4%
Free State	4.4%	3.3%	3.0%	4.4%	3.4%	3.1%	4.4%	3.4%	3.2%	4.5%	3.5%	3.2%
Gauteng	40.5%	48.0%	51.9%	40.2%	47.1%	51.2%	40.1%	46.9%	51.0%	40.1%	46.5%	50.4%
KwaZulu-Natal	15.3%	13.8%	12.7%	15.3%	14.0%	12.9%	15.0%	13.9%	12.8%	15.0%	13.9%	12.8%
Limpopo	4.1%	3.4%	2.9%	4.3%	3.8%	3.2%	4.5%	4.0%	3.4%	4.7%	4.1%	3.5%
Mpumalanga	5.1%	5.0%	4.9%	5.3%	5.2%	5.0%	5.7%	5.4%	5.2%	5.9%	5.4%	5.4%
North West	4.3%	3.6%	3.3%	4.5%	3.7%	3.3%	4.7%	3.9%	3.5%	4.9%	4.0%	3.6%
Northern Cape	1.5%	1.2%	1.0%	1.6%	1.2%	1.1%	1.7%	1.3%	1.1%	1.7%	1.5%	1.5%
Western Cape	16.8%	15.3%	14.9%	16.4%	15.0%	14.6%	16.1%	14.7%	14.4%	15.5%	14.6%	14.3%
<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>	<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 or works. The provincial allocation is thus a reflection of the province in which the taxpayer's office is located.

# PERSONAL INCOME TAX

**Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	17 974	1 228	188	17 899	1 283	185	17 522	1 390	209	16 326	1 365	200
18 - 24	114 127	7 830	828	115 145	8 010	742	129 318	9 111	799	122 750	8 915	785
25 - 34	1 057 897	149 793	25 806	1 151 853	162 652	26 039	1 253 748	184 139	29 100	1 250 124	195 868	30 992
35 - 44	1 342 778	256 852	55 066	1 408 822	270 040	55 438	1 445 111	296 663	61 070	1 406 477	312 768	64 559
45 - 54	1 115 282	227 418	51 524	1 168 354	238 238	51 851	1 184 480	263 543	57 759	1 156 780	281 589	61 913
55 - 64	664 562	126 308	29 819	713 551	135 850	30 700	727 099	152 190	34 514	723 207	163 676	37 375
65 - 74	269 263	35 106	7 181	286 746	36 637	7 022	295 759	40 557	7 915	288 842	44 031	8 744
75 and older	130 826	13 975	2 230	139 188	14 636	2 149	146 323	15 190	2 138	143 701	15 725	2 100
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>
<b>Percentage of total</b>												
Below 18	0.4%	0.1%	0.1%	0.4%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%
18 - 24	2.4%	1.0%	0.5%	2.3%	0.9%	0.4%	2.5%	0.9%	0.4%	2.4%	0.9%	0.4%
25 - 34	22.4%	18.3%	14.9%	23.0%	18.8%	15.0%	24.1%	19.1%	15.0%	24.5%	19.1%	15.0%
35 - 44	28.5%	31.4%	31.9%	28.2%	31.1%	31.8%	27.8%	30.8%	31.6%	27.5%	30.5%	31.2%
45 - 54	23.7%	27.8%	29.8%	23.4%	27.5%	29.8%	22.8%	27.4%	29.8%	22.6%	27.5%	30.0%
55 - 64	14.1%	15.4%	17.3%	14.3%	15.7%	17.6%	14.0%	15.8%	17.8%	14.2%	16.0%	18.1%
65 - 74	5.7%	4.3%	4.2%	5.7%	4.2%	4.0%	5.7%	4.2%	4.1%	5.7%	4.3%	4.2%
75 and older	2.8%	1.7%	1.3%	2.8%	1.7%	1.2%	2.8%	1.6%	1.1%	2.8%	1.5%	1.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2009 – 2012

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	1 998 106	280 127	48 063	2 141 770	307 788	50 144	2 239 316	346 575	57 228	2 226 693	372 947	62 303
Male	2 714 603	538 383	124 578	2 859 788	559 559	123 981	2 960 044	616 207	136 275	2 881 514	650 989	144 365
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>
<b>Percentage of total</b>												
Female	42.4%	34.2%	27.8%	42.8%	35.5%	28.8%	43.1%	36.0%	29.6%	43.6%	36.4%	30.1%
Male	57.6%	65.8%	72.2%	57.2%	64.5%	71.2%	56.9%	64.0%	70.4%	56.4%	63.6%	69.9%
<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>	<b>100.0%</b>

# PERSONAL INCOME TAX

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2009 – 2012

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
	Females	Males	Total	Females	Males	Total	Females	Males	Total	Females	Males	Total
A: < 0	32.5%	67.5%	100.0%	33.1%	66.9%	100.0%	33.7%	66.3%	100.0%	35.4%	64.6%	100.0%
B: = 0	42.2%	57.8%	100.0%	42.0%	58.0%	100.0%	42.3%	57.7%	100.0%	44.6%	55.4%	100.0%
C: 1 – 20 000	45.7%	54.3%	100.0%	45.1%	54.9%	100.0%	46.8%	53.2%	100.0%	49.7%	50.3%	100.0%
D: 20 001 – 30 000	44.2%	55.8%	100.0%	43.9%	56.1%	100.0%	44.5%	55.5%	100.0%	45.5%	54.5%	100.0%
E: 30 001 – 40 000	43.7%	56.3%	100.0%	42.8%	57.2%	100.0%	43.0%	57.0%	100.0%	44.4%	55.6%	100.0%
F: 40 001 – 50 000	43.8%	56.2%	100.0%	42.9%	57.1%	100.0%	42.6%	57.4%	100.0%	42.6%	57.4%	100.0%
G: 50 001 – 60 000	46.1%	53.9%	100.0%	44.1%	55.9%	100.0%	43.5%	56.5%	100.0%	44.2%	55.8%	100.0%
H: 60 001 – 70 000	46.3%	53.7%	100.0%	46.7%	53.3%	100.0%	44.3%	55.7%	100.0%	43.8%	56.2%	100.0%
I: 70 001 – 80 000	46.0%	54.0%	100.0%	46.6%	53.4%	100.0%	46.7%	53.3%	100.0%	46.3%	53.7%	100.0%
J: 80 001 – 90 000	47.1%	52.9%	100.0%	46.1%	53.9%	100.0%	46.3%	53.7%	100.0%	46.9%	53.1%	100.0%
K: 90 000 – 100 000	47.9%	52.1%	100.0%	47.6%	52.4%	100.0%	46.1%	53.9%	100.0%	46.7%	53.3%	100.0%
L: 100 001 – 110 000	48.5%	51.5%	100.0%	47.0%	53.0%	100.0%	48.2%	51.8%	100.0%	46.4%	53.6%	100.0%
M: 110 001 – 120 000	48.5%	51.5%	100.0%	47.3%	52.7%	100.0%	47.7%	52.3%	100.0%	48.2%	51.8%	100.0%
N: 120 001 – 130 000	51.8%	48.2%	100.0%	47.5%	52.5%	100.0%	47.0%	53.0%	100.0%	46.7%	53.3%	100.0%
O: 130 001 – 140 000	53.3%	46.7%	100.0%	48.7%	51.3%	100.0%	46.8%	53.2%	100.0%	45.7%	54.3%	100.0%
P: 140 001 – 150 000	47.0%	53.0%	100.0%	52.6%	47.4%	100.0%	47.9%	52.1%	100.0%	45.4%	54.6%	100.0%
Q: 150 001 – 200 000	44.1%	55.9%	100.0%	48.0%	52.0%	100.0%	49.3%	50.7%	100.0%	50.9%	49.1%	100.0%
R: 200 001 – 300 000	38.0%	62.0%	100.0%	40.8%	59.2%	100.0%	43.5%	56.5%	100.0%	44.7%	55.3%	100.0%
S: 300 001 – 400 000	30.0%	70.0%	100.0%	31.2%	68.8%	100.0%	33.9%	66.1%	100.0%	36.1%	63.9%	100.0%
T: 400 001 – 500 000	26.4%	73.6%	100.0%	26.8%	73.2%	100.0%	28.1%	71.9%	100.0%	30.0%	70.0%	100.0%
U: 500 001 – 750 000	22.3%	77.7%	100.0%	23.5%	76.5%	100.0%	25.4%	74.6%	100.0%	26.5%	73.5%	100.0%
V: 750 001 – 1 000 000	17.5%	82.5%	100.0%	17.9%	82.1%	100.0%	20.0%	80.0%	100.0%	21.5%	78.5%	100.0%
W: 1 000 001 – 2 000 000	14.1%	85.9%	100.0%	13.7%	86.3%	100.0%	15.3%	84.7%	100.0%	16.7%	83.3%	100.0%
X: 2 000 001 – 5 000 000	9.6%	90.4%	100.0%	9.7%	90.3%	100.0%	10.5%	89.5%	100.0%	10.9%	89.1%	100.0%
Y: 5 000 001 +	7.1%	92.9%	100.0%	7.1%	92.9%	100.0%	7.3%	92.7%	100.0%	8.6%	91.4%	100.0%
<b>Total</b>	<b>42.4%</b>	<b>57.6%</b>	<b>100.0%</b>	<b>42.8%</b>	<b>57.2%</b>	<b>100.0%</b>	<b>43.1%</b>	<b>56.9%</b>	<b>100.0%</b>	<b>43.6%</b>	<b>56.4%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2009 – 2012**

Tax year	2009 [94.5% assessed]	2010 [94.6% assessed]	2011 [92.2% assessed]	2012 [86.9% assessed]
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
<b>Gross</b>				
3601 Income (Salaries and wages, remuneration)	3 679 187	533 304	4 305 034	673 690
3603 Pension income (only taxable portion)	309 123	23 711	–	–
3605 Annual payment (bonus, leave pay etc.)	2 997 046	77 954	3 189 301	79 618
3606 Commission	280 415	27 323	278 980	25 992
3607 Overtime	1 442 091	25 987	–	–
3610 Annuity from a retirement annuity fund	319 284	9 941	–	–
3615 Director's income	143 427	37 948	132 307	38 424
3616 Independent contractors	60 135	5 919	54 617	5 906
3601 New consolidated code 3601 <sup>1</sup>		592 943		673 690
<b>Taxable portion only</b>				
4201 Local interest	288 042	19 059	247 057	14 701
4210 Profit - Local rental	70 322	2 563	84 013	3 223
4211 Loss - Local rental	53 263	-1 929	52 318	-1 408
4218 Foreign interest	24 690	944	15 421	439
4250 Capital gain - Local	59 888	7 338	45 197	5 220
4252 Capital gain - Foreign	2 932	305	1 856	144
<b>Total</b>		<b>770 366</b>		<b>845 949</b>
				<b>938 862</b>
				<b>1 001 462</b>

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

# PERSONAL INCOME TAX

**Table A2.3.1: Assessed individual taxpayers: Taxable income and tax assessed by sector, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	799 965	157 228	33 920	848 996	166 609	34 212	884 879	181 276	37 287	823 430	177 384	35 770
Agriculture, forestry and fishing	73 808	13 212	3 786	78 332	14 000	3 819	83 900	16 235	4 381	93 168	20 108	5 227
Bricks, ceramic, glass, cement and similar products	10 804	2 186	463	11 466	2 316	467	13 812	2 815	561	15 290	3 318	670
Catering and accommodation	22 762	2 838	570	24 157	3 008	575	26 644	3 377	622	28 206	4 165	812
Chemicals and chemical, rubber and plastic products	30 271	6 631	1 503	32 126	7 027	1 516	35 756	8 227	1 746	42 516	10 091	2 137
Clothing and footwear	15 149	2 469	506	16 078	2 616	510	16 739	2 750	528	17 158	3 240	650
Coal and petroleum products	8 548	2 365	575	9 072	2 507	580	8 737	2 431	560	12 845	4 219	1 029
Construction	114 121	24 226	5 526	121 116	25 672	5 574	136 090	28 114	5 939	146 542	31 465	6 546
Educational services	131 188	23 662	4 354	139 229	25 074	4 392	146 285	27 567	4 798	151 276	31 020	5 518
Electricity, gas and water	32 207	8 110	1 787	34 181	8 594	1 802	35 359	9 803	2 113	26 553	7 573	1 651
Financing, insurance, real estate and business services	1 135 751	233 003	52 752	1 205 363	246 905	53 205	1 292 480	277 635	60 043	1 393 023	302 128	64 303
Food, drink and tobacco	24 839	5 228	1 185	26 361	5 540	1 195	29 611	6 349	1 369	37 827	8 880	1 971
Leather, leather goods and fur (excl. footwear & clothing)	937	144	29	994	153	29	1 171	221	37	1 887	270	48
Long term insurance	237	33	8	252	35	8	420	28	5	349	40	5
Machinery and related items	37 550	8 637	1 988	39 851	9 153	2 005	44 992	10 709	2 328	52 376	13 456	2 975
Mechanical, dental and other health and veterinary services	52 015	11 363	2 615	55 203	12 041	2 637	61 485	14 044	3 118	68 498	16 737	3 695
Metal (including metal products)	44 666	9 331	2 042	47 404	9 888	2 069	55 752	11 667	2 362	74 056	15 361	3 070
Mining and quarrying	116 355	28 222	6 634	123 487	29 906	6 691	144 083	36 311	8 204	186 237	48 985	11 127
Other manufacturing industries	14 930	2 623	530	15 845	2 780	535	16 381	2 889	551	27 264	5 577	1 142
Paper, printing and publishing	22 261	4 511	933	23 625	4 780	941	25 509	5 443	1 084	31 154	7 124	1 459
Personal and household services	11 762	1 168	198	12 483	1 237	200	14 035	1 468	232	13 249	1 536	234
Public administration	643 478	100 611	15 851	682 918	106 614	15 987	780 573	130 147	19 775	889 047	158 783	24 528
Recreation and cultural services	20 828	3 910	802	22 105	4 143	809	26 180	5 198	1 018	24 969	5 273	1 088
Research and scientific institutes	4 463	899	196	4 737	952	197	4 824	1 042	219	7 735	1 936	428
Retail trade	722 343	82 384	16 228	766 617	87 299	16 367	539 505	61 788	11 790	318 128	40 323	7 772
Scientific, optical and similar equipment	1 975	522	124	2 096	553	125	2 357	632	141	3 327	1 030	245
Social and related community services	33 875	5 928	1 109	35 951	6 281	1 118	39 542	7 092	1 266	41 653	7 892	1 387
Specialised repair services	17 860	3 166	642	18 955	3 355	647	19 511	3 684	720	19 961	2 522	820
Textiles	5 616	905	180	5 960	959	182	6 067	1 062	207	7 192	1 340	259
Transport equipment	829	-5	10	880	-5	10	886	21	11	3 184	672	153
Transport, storage and communications	116 158	22 117	4 848	123 278	23 437	4 890	152 007	30 926	6 253	166 240	37 374	7 579
Vehicles, parts and accessories	47 323	8 978	1 816	50 223	9 514	1 831	52 718	10 549	2 050	61 911	13 441	2 670
Wholesale trade	83 707	17 718	3 995	88 838	18 775	4 030	98 112	20 842	4 433	106 717	24 646	5 327
Wood, wood products and furniture	7 368	1 207	250	7 820	1 279	252	15 174	2 179	377	13 694	2 315	420
Other <sup>2</sup>	306 760	22 979	4 687	325 559	24 350	4 727	387 236	38 260	7 374	201 545	13 711	3 950
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>

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

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

# PERSONAL INCOME TAX

Table A2.3.1: Assessed individual taxpayers: Taxable income and tax assessed by sector, 2009 – 2012 (continued)

Sector	2009 [94.5% assessed]				2010 [94.6% assessed]				2011 [92.2% assessed]				2012 [86.9% assessed]			
	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	17.0%	19.2%	19.6%		17.0%	19.2%	19.6%		17.0%	18.8%	19.3%		16.1%	17.3%	17.3%	
Agriculture, forestry and fishing	1.6%	1.6%	2.2%		1.6%	1.6%	2.2%		1.6%	1.7%	2.3%		1.8%	2.0%	2.5%	
Bricks, ceramic, glass, cement and similar products	0.2%	0.3%	0.3%		0.2%	0.3%	0.3%		0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Catering and accommodation	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%		0.5%	0.4%	0.3%		0.6%	0.4%	0.4%	
Chemicals and chemical, rubber and plastic products	0.6%	0.8%	0.9%		0.6%	0.8%	0.9%		0.7%	0.9%	0.9%		0.8%	1.0%	1.0%	
Clothing and footwear	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%		0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Coal and petroleum products	0.2%	0.3%	0.3%		0.2%	0.3%	0.3%		0.2%	0.3%	0.3%		0.3%	0.4%	0.5%	
Construction	2.4%	3.0%	3.2%		2.4%	3.0%	3.2%		2.6%	2.9%	3.1%		2.9%	3.1%	3.2%	
Educational services	2.8%	2.9%	2.5%		2.8%	2.9%	2.5%		2.8%	2.9%	2.5%		3.0%	3.0%	2.7%	
Electricity, gas and water	0.7%	1.0%	1.0%		0.7%	1.0%	1.0%		0.7%	1.0%	1.1%		0.5%	0.7%	0.8%	
Financing, insurance, real estate and business services	24.1%	28.5%	30.6%		24.1%	28.5%	30.6%		24.9%	28.8%	31.0%		27.3%	29.5%	31.1%	
Food, drink and tobacco	0.5%	0.6%	0.7%		0.5%	0.6%	0.7%		0.6%	0.7%	0.7%		0.7%	0.9%	1.0%	
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Long term insurance	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Machinery and related items	0.8%	1.1%	1.2%		0.8%	1.1%	1.2%		0.9%	1.1%	1.2%		1.0%	1.3%	1.4%	
Medical, dental and other health and veterinary services	1.1%	1.4%	1.5%		1.1%	1.4%	1.5%		1.2%	1.5%	1.6%		1.3%	1.6%	1.8%	
Metal (including metal products)	0.9%	1.1%	1.2%		0.9%	1.1%	1.2%		1.1%	1.2%	1.2%		1.4%	1.5%	1.5%	
Mining and quarrying	2.5%	3.4%	3.8%		2.5%	3.4%	3.8%		2.8%	3.8%	4.2%		3.6%	4.8%	5.4%	
Other manufacturing industries	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%		0.3%	0.3%	0.3%		0.5%	0.5%	0.6%	
Paper, printing and publishing	0.5%	0.6%	0.5%		0.5%	0.6%	0.5%		0.5%	0.6%	0.6%		0.6%	0.7%	0.7%	
Personal and household services	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%		0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Public administration	13.7%	12.3%	9.2%		13.7%	12.3%	9.2%		15.0%	13.5%	10.2%		17.4%	15.5%	11.9%	
Recreation and cultural services	0.4%	0.5%	0.5%		0.4%	0.5%	0.5%		0.5%	0.5%	0.5%		0.5%	0.5%	0.5%	
Research and scientific institutes	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%		0.1%	0.1%	0.1%		0.2%	0.2%	0.2%	
Retail trade	15.3%	10.1%	9.4%		15.3%	10.1%	9.4%		10.4%	6.4%	6.1%		6.2%	3.9%	3.8%	
Scientific, optical and similar equipment	0.0%	0.1%	0.1%		0.0%	0.1%	0.1%		0.0%	0.1%	0.1%		0.1%	0.1%	0.1%	
Social and related community services	0.7%	0.7%	0.6%		0.7%	0.7%	0.6%		0.8%	0.7%	0.7%		0.8%	0.8%	0.7%	
Specialised repair services	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%		0.4%	0.4%	0.4%		0.4%	0.2%	0.4%	
Textiles	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%		0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Transport equipment	0.0%	-0.0%	0.0%		0.0%	-0.0%	0.0%		0.0%	0.0%	0.0%		0.1%	0.1%	0.1%	
Transport, storage and communications	2.5%	2.7%	2.8%		2.5%	2.7%	2.8%		2.9%	3.2%	3.2%		3.3%	3.7%	3.7%	
Vehicles, parts and accessories	1.0%	1.1%	1.1%		1.0%	1.1%	1.1%		1.0%	1.1%	1.1%		1.2%	1.3%	1.3%	
Wholesale trade	1.8%	2.2%	2.3%		1.8%	2.2%	2.3%		1.9%	2.2%	2.3%		2.1%	2.4%	2.6%	
Wood, wood products and furniture	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%		0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Other	6.5%	2.8%	2.7%		6.5%	2.8%	2.7%		7.4%	4.0%	3.8%		3.9%	1.3%	1.9%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	



# PERSONAL INCOME TAX

**Table A2.3.2: Assessed individual taxpayers: Taxable income and tax assessed by economic activity, 2009 – 2012**

Tax year	2009 [94,5% assessed]			2010 [94,6% assessed]			2011 [92,2% assessed]			2012 [86,9% assessed]		
Economic activity <sup>1</sup>	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>	<b>190 163</b>	<b>41 434</b>	<b>10 420</b>	<b>201 819</b>	<b>43 906</b>	<b>10 509</b>	<b>227 983</b>	<b>52 547</b>	<b>12 585</b>	<b>279 405</b>	<b>69 093</b>	<b>16 354</b>
Agriculture, forestry and fishing	73 808	13 212	3 786	78 332	14 000	3 819	83 900	16 235	4 381	93 168	20 108	5 227
Mining and quarrying	116 355	28 222	6 634	123 487	29 906	6 691	144 083	36 311	8 204	186 237	48 985	11 127
<b>Secondary sector</b>	<b>372 071</b>	<b>79 092</b>	<b>17 632</b>	<b>394 875</b>	<b>83 811</b>	<b>17 783</b>	<b>444 941</b>	<b>95 313</b>	<b>19 914</b>	<b>512 865</b>	<b>115 932</b>	<b>24 426</b>
Manufacturing <sup>2</sup>	225 743	46 756	10 318	239 578	49 545	10 407	273 492	57 396	11 863	339 770	76 894	16 229
Electricity, gas and water	32 207	8 110	1 787	34 181	8 594	1 802	35 359	9 803	2 113	26 553	7 573	1 651
Construction	114 121	24 226	5 526	121 116	25 672	5 574	136 090	28 114	5 939	146 542	31 465	6 546
<b>Tertiary sector</b>	<b>3 843 715</b>	<b>675 005</b>	<b>139 903</b>	<b>4 079 305</b>	<b>715 279</b>	<b>141 106</b>	<b>4 139 200</b>	<b>776 663</b>	<b>153 629</b>	<b>4 114 392</b>	<b>825 200</b>	<b>161 937</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	893 995	115 085	23 251	948 790	121 951	23 451	736 490	100 240	19 614	534 923	85 096	17 401
Transport, storage and communication	116 158	22 117	4 848	123 278	23 437	4 890	152 007	30 926	6 253	166 240	37 374	7 579
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	1 940 416	391 162	86 876	2 059 348	414 501	87 623	2 182 603	459 982	97 555	2 224 537	481 487	100 507
Community, social and personal services <sup>5</sup>	893 146	146 641	24 928	947 889	155 390	25 143	1 068 100	185 516	30 207	1 188 692	221 242	36 450
<b>Other<sup>6</sup></b>	<b>306 760</b>	<b>22 979</b>	<b>4 687</b>	<b>325 559</b>	<b>24 350</b>	<b>4 727</b>	<b>387 236</b>	<b>38 260</b>	<b>7 374</b>	<b>201 545</b>	<b>13 711</b>	<b>3 950</b>
<b>Total</b>	<b>4 712 709</b>	<b>818 510</b>	<b>172 641</b>	<b>5 001 558</b>	<b>867 346</b>	<b>174 125</b>	<b>5 199 360</b>	<b>962 783</b>	<b>193 503</b>	<b>5 108 207</b>	<b>1 023 936</b>	<b>206 668</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>4.0%</b>	<b>5.1%</b>	<b>6.0%</b>	<b>4.0%</b>	<b>5.1%</b>	<b>6.0%</b>	<b>4.4%</b>	<b>5.5%</b>	<b>6.5%</b>	<b>5.5%</b>	<b>6.7%</b>	<b>7.9%</b>
Agriculture, forestry and fishing	1.6%	1.6%	2.2%	1.6%	1.6%	2.2%	1.6%	1.7%	2.3%	1.8%	2.0%	2.5%
Mining and quarrying	2.5%	3.4%	3.8%	2.5%	3.4%	3.8%	2.8%	3.8%	4.2%	3.6%	4.8%	5.4%
<b>Secondary sector</b>	<b>7.9%</b>	<b>9.7%</b>	<b>10.2%</b>	<b>7.9%</b>	<b>9.7%</b>	<b>10.2%</b>	<b>8.6%</b>	<b>9.9%</b>	<b>10.3%</b>	<b>10.0%</b>	<b>11.3%</b>	<b>11.8%</b>
Manufacturing	4.8%	5.7%	6.0%	4.8%	5.7%	6.0%	5.3%	6.0%	6.1%	6.7%	7.5%	7.9%
Electricity, gas and water	0.7%	1.0%	1.0%	0.7%	1.0%	1.0%	0.7%	1.0%	1.1%	0.5%	0.7%	0.8%
Construction	2.4%	3.0%	3.2%	2.4%	3.0%	3.2%	2.6%	2.9%	3.1%	2.9%	3.1%	3.2%
<b>Tertiary sector</b>	<b>81.6%</b>	<b>82.5%</b>	<b>81.0%</b>	<b>81.6%</b>	<b>82.5%</b>	<b>81.0%</b>	<b>79.6%</b>	<b>80.7%</b>	<b>79.4%</b>	<b>80.5%</b>	<b>80.6%</b>	<b>78.4%</b>
Wholesale and retail trade, catering and accommodation	19.0%	14.1%	13.5%	19.0%	14.1%	13.5%	14.2%	10.4%	10.1%	10.5%	8.3%	8.4%
Transport, storage and communication	2.5%	2.7%	2.8%	2.5%	2.7%	2.8%	2.9%	3.2%	3.2%	3.3%	3.7%	3.7%
Financial intermediation, insurance, real-estate and business services	41.2%	47.8%	50.3%	41.2%	47.8%	50.3%	42.0%	47.8%	50.4%	43.5%	47.0%	48.6%
Community, social and personal services	19.0%	17.9%	14.4%	19.0%	17.9%	14.4%	20.5%	19.3%	15.6%	23.3%	21.6%	17.6%
<b>Other</b>	<b>6.5%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>6.5%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>7.4%</b>	<b>4.0%</b>	<b>3.8%</b>	<b>3.9%</b>	<b>1.3%</b>	<b>1.9%</b>
<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. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

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

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

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

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

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

# PERSONAL INCOME TAX

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2009 – 2012**

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	39 055	8 569	2 646	38 414	8 655	2 600	38 694	9 711	2 917	26 545	7 357	2 029
Agriculture, forestry and fishing <sup>2</sup>	14 205	-1 805	371	13 972	-1 823	364	13 080	-1 798	401	12 760	-860	620
Bricks, ceramic, glass, cement and similar products	513	76	23	505	76	23	503	77	21	494	21	35
Catering and accommodation	5 042	74	65	4 959	75	63	4 629	130	69	3 470	126	87
Chemicals and chemical, rubber and plastic products	1 074	316	100	1 056	319	98	1 188	400	117	1 320	477	136
Clothing and footwear	927	111	29	912	112	29	826	133	34	753	138	33
Coal and petroleum products	368	110	32	362	111	32	365	133	37	455	227	67
Construction	11 070	1 211	361	10 888	1 223	354	9 866	1 329	357	7 576	1 554	418
Educational services	7 601	1 579	397	7 476	1 595	390	7 343	1 677	408	8 054	2 088	511
Electricity, gas and water	928	181	51	913	183	50	887	253	71	801	233	67
Financing, insurance, real estate and business services	84 566	16 896	5 395	83 179	16 863	5 301	88 460	20 205	6 242	86 785	21 358	6 566
Food, drink and tobacco	1 893	274	88	1 862	277	87	1 763	319	100	1 841	579	176
Leather, leather goods and fur (excl. footwear & clothing)	113	8	1	111	8	1	87	9	2	108	27	7
Long term insurance	70	6	2	69	6	2	55	5	2	5	2	1
Machinery and related items	1 931	337	107	1 899	340	105	1 905	409	114	1 878	666	197
Medical, dental and other health and veterinary services	10 601	3 519	1 039	10 427	3 554	1 021	10 778	4 002	1 189	10 360	4 654	1 374
Metal	1 718	357	116	1 690	360	114	1 700	380	110	1 719	582	161
Mining and quarrying	1 946	941	305	1 914	951	305	1 867	1 149	384	2 431	1 549	500
Other manufacturing industries	1 271	128	32	1 250	129	31	1 168	138	35	1 437	367	98
Paper, printing and publishing	1 348	194	46	1 326	196	45	1 373	232	54	1 848	432	104
Personal and household services	6 273	305	39	6 170	308	39	5 560	308	39	4 372	301	39
Public administration	6 344	1 685	428	6 240	1 702	420	6 863	2 118	541	11 963	3 874	990
Recreation and cultural services	4 488	886	167	4 414	895	165	5 080	1 193	221	4 423	980	208
Research and scientific institutes	597	98	25	587	99	24	543	115	31	648	208	60
Retail trade	54 702	5 501	1 691	53 805	5 557	1 661	41 862	4 139	1 222	21 865	2 475	652
Scientific, optical and similar equipment	175	46	13	172	47	12	171	44	11	205	77	22
Social and related community services	1 580	259	71	1 554	262	69	1 716	244	81	1 805	370	93
Specialised repair services	2 705	204	46	2 661	207	46	2 407	244	56	1 867	-1 362	61
Textiles	408	55	13	401	56	13	390	70	15	385	70	16
Transport equipment	684	-41	3	673	-41	3	554	-28	3	558	81	25
Transport, storage and communications	16 625	1 065	359	16 352	1 076	353	15 135	1 380	411	10 246	1 680	468
Vehicles, parts and accessories	2 691	322	92	2 647	325	90	2 489	353	102	2 424	546	150
Wholesale trade	5 927	1 081	307	5 830	1 092	301	5 884	1 225	339	5 112	1 510	442
Wood, wood products and furniture	1 038	81	25	1 021	82	25	975	114	30	926	137	32
Other <sup>3</sup>	42 865	2 071	1 435	42 163	2 091	1 410	44 672	2 730	1 588	52 037	3 147	1 856
<b>Total</b>	<b>333 342</b>	<b>46 501</b>	<b>15 924</b>	<b>327 874</b>	<b>46 969</b>	<b>15 646</b>	<b>320 838</b>	<b>53 131</b>	<b>17 355</b>	<b>289 476</b>	<b>55 773</b>	<b>18 302</b>
Total <= 0 taxable income	50 746	-16 668	2	48 185	-17 336	1	42 630	-17 486	2	32 641	-16 998	0
Total > 0 taxable income	282 596	63 168	15 922	279 689	64 304	15 645	278 208	70 616	17 354	256 835	72 672	18 301
<b>Total</b>	<b>333 342</b>	<b>46 501</b>	<b>15 924</b>	<b>327 874</b>	<b>46 969</b>	<b>15 646</b>	<b>320 838</b>	<b>53 131</b>	<b>17 355</b>	<b>289 476</b>	<b>55 773</b>	<b>18 302</b>
<b>Percentage</b>												
Total <= 0 taxable income	15.2%			14.7%			13.3%			11.3%		
Total > 0 taxable income	84.8%			85.3%			86.7%			88.7%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

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

2. Includes assessed losses of farmers.

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

# PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2009 – 2012 (continued)

Tax year	2009 [94.5% assessed]			2010 [94.6% assessed]			2011 [92.2% assessed]			2012 [86.9% assessed]		
	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services	11.7%	18.4%	16.6%	11.7%	18.4%	16.6%	12.1%	18.3%	16.8%	9.2%	13.2%	11.1%
Agriculture, forestry and fishing	4.3%	-3.9%	2.3%	4.3%	-3.9%	2.3%	4.1%	-3.4%	2.3%	4.4%	-1.5%	3.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%
Catering and accommodation	1.5%	0.2%	0.4%	1.5%	0.2%	0.4%	1.4%	0.2%	0.4%	1.2%	0.2%	0.5%
Chemicals and chemical, rubber and plastic products	0.3%	0.7%	0.6%	0.3%	0.7%	0.6%	0.4%	0.8%	0.7%	0.5%	0.9%	0.7%
Clothing and footwear	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%
Coal and petroleum products	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.4%	0.4%
Construction	3.3%	2.6%	2.3%	3.3%	2.6%	2.3%	3.1%	2.5%	2.1%	2.6%	2.8%	2.3%
Educational services	2.3%	3.4%	2.5%	2.3%	3.4%	2.5%	2.3%	3.2%	2.4%	2.8%	3.7%	2.8%
Electricity, gas and water	0.3%	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.5%	0.4%	0.3%	0.4%	0.4%
Financing, insurance, real estate and business services	25.4%	35.9%	33.9%	25.4%	35.9%	33.9%	27.6%	38.0%	36.0%	30.0%	38.3%	35.9%
Food, drink and tobacco	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.6%	0.6%	0.6%	1.0%	1.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.6%	0.7%	0.7%	0.6%	0.7%	0.7%	0.6%	0.8%	0.7%	0.6%	1.2%	1.1%
Medical, dental and other health and veterinary services	3.2%	7.6%	6.5%	3.2%	7.6%	6.5%	3.4%	7.5%	6.8%	3.6%	8.3%	7.5%
Metal	0.5%	0.8%	0.7%	0.5%	0.8%	0.7%	0.5%	0.7%	0.6%	0.6%	1.0%	0.9%
Mining and quarrying	0.6%	2.0%	2.0%	0.6%	2.0%	2.0%	0.6%	2.2%	2.2%	0.8%	2.8%	2.7%
Other manufacturing industries	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.5%	0.7%	0.5%
Paper, printing and publishing	0.4%	0.4%	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%	0.3%	0.6%	0.8%	0.6%
Personal and household services	1.9%	0.7%	0.2%	1.9%	0.7%	0.2%	1.7%	0.6%	0.2%	1.5%	0.5%	0.2%
Public administration	1.9%	3.6%	2.7%	1.9%	3.6%	2.7%	2.1%	4.0%	3.1%	4.1%	6.9%	5.4%
Recreation and cultural services	1.3%	1.9%	1.1%	1.3%	1.9%	1.1%	1.6%	2.2%	1.3%	1.5%	1.8%	1.1%
Research and scientific institutes	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.4%	0.3%
Retail trade	16.4%	11.8%	10.6%	16.4%	11.8%	10.6%	13.0%	7.8%	7.0%	7.6%	4.4%	3.6%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.5%	0.6%	0.4%	0.5%	0.6%	0.4%	0.5%	0.5%	0.5%	0.6%	0.7%	0.5%
Specialised repair services	0.8%	0.4%	0.3%	0.8%	0.4%	0.3%	0.8%	0.5%	0.3%	0.6%	-2.4%	0.3%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%	0.2%	0.1%	0.1%
Transport, storage and communications	5.0%	2.3%	2.3%	5.0%	2.3%	2.3%	4.7%	2.6%	2.4%	3.5%	3.0%	2.6%
Vehicles, parts and accessories	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	1.0%	0.8%
Wholesale trade	1.8%	2.3%	1.9%	1.8%	2.3%	1.9%	1.8%	2.3%	2.0%	1.8%	2.7%	2.4%
Wood, wood products and furniture	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	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>

# PERSONAL INCOME TAX

**Table A2.5.1: Assessed individual taxpayers: Allowances, 2009 – 2012**

Tax year	2009 [94.5% assessed]	2010 [94.6% assessed]	2011 [92.2% assessed]	2012 [86.9% assessed]
Allowance <sup>1</sup>	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	641 135	34 614	592 859	33 133
3702 Reimbursive travel allowance - taxable	156 031	2 704	157 940	2 830
3704 Subsistence allowance (local) - taxable	56 066	273	50 428	268
3706 Entertainment allowance	2 199	7	—	—
3707 Share options exercised	34 444	5 908	37 953	5 229
3708 Public office allowance	5 233	380	5 260	345
3710 Tool allowance	6 365	15	—	—
3711 Computer allowance	15 671	85	—	—
3712 Telephone/Cell phone allowance	168 531	717	—	—
3713 Other allowances - taxable <sup>2</sup>	1 586 290	24 261	1 875 507	30 038
Other <sup>3</sup>	16 189	719	15 168	938
Foreign allowances <sup>4</sup>	1 123	143	1 505	230
<b>Total</b>	<b>69 826</b>	<b>73 011</b>	<b>75 551</b>	<b>83 069</b>
3713 New consolidated code 3713 <sup>2</sup>	1 779 056	25 085	1 875 507	35 695
<b>Percentage of total</b>				
3701 Travel allowance	49.6%	45.4%	37.3%	31.5%
3702 Reimbursive travel allowance - taxable	3.9%	3.9%	4.3%	4.3%
3704 Subsistence allowance (local) - taxable	0.4%	0.4%	0.4%	0.4%
3706 Entertainment allowance	0.0%	—	—	—
3707 Share options exercised	8.5%	7.2%	8.0%	9.0%
3708 Public office allowance	0.5%	0.5%	0.5%	0.4%
3710 Tool allowance	0.0%	—	—	—
3711 Computer allowance	0.1%	—	—	—
3712 Telephone/Cell phone allowance	1.0%	—	—	—
3713 Other allowances - taxable	34.7%	41.1%	47.2%	47.7%
Other	1.0%	1.3%	2.1%	6.5%
Foreign allowances	0.2%	0.3%	0.2%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
3713 New consolidated code 3713	35.9%	41.1%	47.2%	47.7%

- Includes only taxable allowances.
- As from the 2010 tax year, allowance source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713.
- Includes subsistence allowance (foreign travelling), employees broad-based share plan and vesting of equity instruments.
- Foreign taxable allowances (codes 3751 to 3768).

# PERSONAL INCOME TAX

**Table A2.5.2. Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 660	69	1 413	58	1 068	44	900	37
B: = 0	28	1	20	1	31	1	29	0
C: 1 – 20 000	3 523	31	3 573	25	2 579	16	1 944	13
D: 20 001 – 30 000	3 000	30	2 868	27	2 105	17	1 627	13
E: 30 001 – 40 000	4 521	56	4 125	42	3 179	28	2 516	24
F: 40 001 – 50 000	6 309	102	4 807	68	3 713	45	2 845	35
G: 50 001 – 60 000	7 245	124	6 909	118	4 859	81	3 673	59
H: 60 001 – 70 000	8 588	156	7 331	137	5 419	95	4 247	71
I: 70 001 – 80 000	9 991	199	8 313	163	5 886	117	4 753	88
J: 80 001 – 90 000	11 054	241	8 799	195	6 387	138	5 193	110
K: 90 000 – 100 000	11 645	276	9 698	236	6 835	163	5 684	134
L: 100 001 – 110 000	12 373	315	10 335	273	7 151	190	5 963	148
M: 110 001 – 120 000	13 373	372	10 660	301	7 848	223	6 298	172
N: 120 001 – 130 000	14 116	408	11 278	334	7 939	235	6 453	190
O: 130 001 – 140 000	14 220	437	11 767	372	8 404	267	6 825	213
P: 140 001 – 150 000	14 512	467	12 093	394	8 704	292	7 049	234
Q: 150 001 – 200 000	74 159	2 722	62 600	2 334	46 271	1 708	36 877	1 385
R: 200 001 – 300 000	134 415	6 234	118 011	5 581	90 833	4 257	76 846	3 670
S: 300 001 – 400 000	97 097	5 670	94 834	5 435	79 200	4 453	68 434	4 005
T: 400 001 – 500 000	65 738	4 648	62 984	4 352	55 909	3 682	52 602	3 434
U: 500 001 – 750 000	75 292	6 120	81 359	6 552	76 050	6 030	73 203	5 819
V: 750 001 – 1 000 000	26 510	2 446	28 047	2 632	27 962	2 595	28 071	2 605
W: 1 000 001 – 2 000 000	24 129	2 526	24 095	2 613	25 077	2 596	26 059	2 739
X: 2 000 001 – 5 000 000	6 466	800	5 992	755	6 492	760	6 499	800
Y: 5 000 001 +	1 171	165	948	136	988	137	1 037	145
<b>Total</b>	<b>641 135</b>	<b>34 614</b>	<b>592 859</b>	<b>33 133</b>	<b>490 889</b>	<b>28 169</b>	<b>435 627</b>	<b>26 146</b>

# PERSONAL INCOME TAX

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%
D: 20 001 – 30 000	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	0.7%	0.2%	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%
F: 40 001 – 50 000	1.0%	0.3%	0.8%	0.2%	0.8%	0.2%	0.7%	0.1%
G: 50 001 – 60 000	1.1%	0.4%	1.2%	0.4%	1.0%	0.3%	0.8%	0.2%
H: 60 001 – 70 000	1.3%	0.4%	1.2%	0.4%	1.1%	0.3%	1.0%	0.3%
I: 70 001 – 80 000	1.6%	0.6%	1.4%	0.5%	1.2%	0.4%	1.1%	0.3%
J: 80 001 – 90 000	1.7%	0.7%	1.5%	0.6%	1.3%	0.5%	1.2%	0.4%
K: 90 000 – 100 000	1.8%	0.8%	1.6%	0.7%	1.4%	0.6%	1.3%	0.5%
L: 100 001 – 110 000	1.9%	0.9%	1.7%	0.8%	1.5%	0.7%	1.4%	0.6%
M: 110 001 – 120 000	2.1%	1.1%	1.8%	0.9%	1.6%	0.8%	1.4%	0.7%
N: 120 001 – 130 000	2.2%	1.2%	1.9%	1.0%	1.6%	0.8%	1.5%	0.7%
O: 130 001 – 140 000	2.2%	1.3%	2.0%	1.1%	1.7%	0.9%	1.6%	0.8%
P: 140 001 – 150 000	2.3%	1.3%	2.0%	1.2%	1.8%	1.0%	1.6%	0.9%
Q: 150 001 – 200 000	11.6%	7.9%	10.6%	7.0%	9.4%	6.1%	8.5%	5.3%
R: 200 001 – 300 000	21.0%	18.0%	19.9%	16.8%	18.5%	15.1%	17.6%	14.0%
S: 300 001 – 400 000	15.1%	16.4%	16.0%	16.4%	16.1%	15.8%	15.7%	15.3%
T: 400 001 – 500 000	10.3%	13.4%	10.6%	13.1%	11.4%	13.1%	12.1%	13.1%
U: 500 001 – 750 000	11.7%	17.7%	13.7%	19.8%	15.5%	21.4%	16.8%	22.3%
V: 750 001 – 1 000 000	4.1%	7.1%	4.7%	7.9%	5.7%	9.2%	6.4%	10.0%
W: 1 000 001 – 2 000 000	3.8%	7.3%	4.1%	7.9%	5.1%	9.2%	6.0%	10.5%
X: 2 000 001 – 5 000 000	1.0%	2.3%	1.0%	2.3%	1.3%	2.7%	1.5%	3.1%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.4%	0.2%	0.5%	0.2%	0.6%
<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>

# PERSONAL INCOME TAX

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	53	8	43	3	51	7	23	3
B: = 0	-	-	1	0	5	1	2	0
C: 1 – 20 000	65	0	132	1	142	2	272	1
D: 20 001 – 30 000	50	0	64	1	60	1	74	1
E: 30 001 – 40 000	65	1	73	1	60	1	81	1
F: 40 001 – 50 000	116	1	161	2	87	1	104	1
G: 50 001 – 60 000	182	1	186	2	132	2	204	2
H: 60 001 – 70 000	305	1	278	2	158	3	301	2
I: 70 001 – 80 000	400	3	303	2	220	2	622	3
J: 80 001 – 90 000	416	3	329	3	186	3	2 000	8
K: 90 000 – 100 000	468	6	334	3	152	2	2 979	12
L: 100 001 – 110 000	470	3	335	4	171	2	2 328	11
M: 110 001 – 120 000	570	4	355	5	206	3	1 426	8
N: 120 001 – 130 000	767	4	470	6	265	4	1 030	6
O: 130 001 – 140 000	1 174	6	670	8	365	3	805	5
P: 140 001 – 150 000	1 264	6	899	11	459	4	680	5
Q: 150 001 – 200 000	5 023	31	8 211	111	6 062	33	2 575	21
R: 200 001 – 300 000	6 097	63	6 736	119	6 129	58	3 363	46
S: 300 001 – 400 000	2 714	59	3 058	83	5 056	69	2 365	56
T: 400 001 – 500 000	2 393	79	1 723	77	2 632	78	1 990	62
U: 500 001 – 750 000	3 394	220	4 563	416	4 894	290	3 531	221
V: 750 001 – 1 000 000	2 220	248	2 696	317	2 813	291	2 672	337
W: 1 000 001 – 2 000 000	3 709	958	4 069	956	4 680	1 051	4 899	1 259
X: 2 000 001 – 5 000 000	1 871	1 616	1 759	1 337	2 152	1 899	2 300	2 131
Y: 5 000 001 +	658	2 586	505	1 757	629	2 240	731	3 283
<b>Total</b>	<b>34 444</b>	<b>5 908</b>	<b>37 953</b>	<b>5 229</b>	<b>37 766</b>	<b>6 050</b>	<b>37 357</b>	<b>7 484</b>

# PERSONAL INCOME TAX

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2009 – 2012 (continued)

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
B: = 0	—	—	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.3%	0.0%	0.4%	0.0%	0.7%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.4%	0.0%	0.2%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.5%	0.0%	0.5%	0.0%	0.3%	0.0%	0.5%	0.0%
H: 60 001 – 70 000	0.9%	0.0%	0.7%	0.0%	0.4%	0.0%	0.8%	0.0%
I: 70 001 – 80 000	1.2%	0.0%	0.8%	0.0%	0.6%	0.0%	1.7%	0.0%
J: 80 001 – 90 000	1.2%	0.1%	0.9%	0.1%	0.5%	0.0%	5.4%	0.1%
K: 90 000 – 100 000	1.4%	0.1%	0.9%	0.1%	0.4%	0.0%	8.0%	0.2%
L: 100 001 – 110 000	1.4%	0.1%	0.9%	0.1%	0.5%	0.0%	6.2%	0.1%
M: 110 001 – 120 000	1.7%	0.1%	0.9%	0.1%	0.5%	0.0%	3.8%	0.1%
N: 120 001 – 130 000	2.2%	0.1%	1.2%	0.1%	0.7%	0.1%	2.8%	0.1%
O: 130 001 – 140 000	3.4%	0.1%	1.8%	0.2%	1.0%	0.1%	2.2%	0.1%
P: 140 001 – 150 000	3.7%	0.1%	2.4%	0.2%	1.2%	0.1%	1.8%	0.1%
Q: 150 001 – 200 000	14.6%	0.5%	21.6%	2.1%	16.1%	0.5%	6.9%	0.3%
R: 200 001 – 300 000	17.7%	1.1%	17.7%	2.3%	16.2%	1.0%	9.0%	0.6%
S: 300 001 – 400 000	7.9%	1.0%	8.1%	1.6%	13.4%	1.1%	6.3%	0.7%
T: 400 001 – 500 000	6.9%	1.3%	4.5%	1.5%	7.0%	1.3%	5.3%	0.8%
U: 500 001 – 750 000	9.9%	3.7%	12.0%	8.0%	13.0%	4.8%	9.5%	3.0%
V: 750 001 – 1 000 000	6.4%	4.2%	7.1%	6.1%	7.4%	4.8%	7.2%	4.5%
W: 1 000 001 – 2 000 000	10.8%	16.2%	10.7%	18.3%	12.4%	17.4%	13.1%	16.8%
X: 2 000 001 – 5 000 000	5.4%	27.4%	4.6%	25.6%	5.7%	31.4%	6.2%	28.5%
Y: 5 000 001 +	1.9%	43.8%	1.3%	33.6%	1.7%	37.0%	2.0%	43.9%
<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>



# PERSONAL INCOME TAX

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)<sup>1</sup> by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 218	27	2 157	23	1 914	27	1 803	24
B: = 0	58	1	76	2	68	1	83	1
C: 1 – 20 000	15 158	37	19 634	46	21 286	55	18 479	51
D: 20 001 – 30 000	12 941	44	16 072	57	17 966	58	16 540	62
E: 30 001 – 40 000	16 988	66	20 299	78	23 181	96	23 401	110
F: 40 001 – 50 000	26 979	127	24 953	110	27 492	119	28 290	141
G: 50 001 – 60 000	54 986	298	48 743	254	41 559	219	33 162	191
H: 60 001 – 70 000	72 325	456	93 138	580	74 593	487	53 224	374
I: 70 001 – 80 000	69 058	480	89 308	621	111 279	858	82 544	700
J: 80 001 – 90 000	71 298	560	81 125	669	94 025	851	104 095	942
K: 90 000 – 100 000	77 737	661	82 351	702	80 278	778	91 581	962
L: 100 001 – 110 000	96 935	879	83 215	774	82 959	834	77 725	841
M: 110 001 – 120 000	83 884	804	97 220	991	82 126	886	79 332	901
N: 120 001 – 130 000	98 557	919	85 081	945	95 144	1 110	79 268	977
O: 130 001 – 140 000	117 118	1 106	78 510	912	84 478	1 023	100 303	1 361
P: 140 001 – 150 000	89 285	1 009	89 676	1 003	80 387	986	81 712	1 112
Q: 150 001 – 200 000	337 688	4 135	395 765	5 197	418 366	5 882	388 081	5 704
R: 200 001 – 300 000	271 619	4 513	306 830	5 574	376 420	6 851	433 529	8 162
S: 300 001 – 400 000	117 296	3 080	122 495	3 763	149 857	4 516	164 491	4 709
T: 400 001 – 500 000	59 484	2 043	54 650	2 310	69 498	2 923	83 981	3 525
U: 500 001 – 750 000	54 362	2 043	55 676	3 020	70 596	4 009	82 354	4 837
V: 750 001 – 1 000 000	15 655	608	14 476	878	19 205	1 259	24 876	1 661
W: 1 000 001 – 2 000 000	13 737	730	11 106	991	14 827	1 284	17 630	1 554
X: 2 000 001 – 5 000 000	3 220	348	2 596	446	3 215	477	3 682	587
Y: 5 000 001 +	470	111	355	93	453	107	523	118
<b>Total</b>	<b>1 779 056</b>	<b>25 085</b>	<b>1 875 507</b>	<b>30 038</b>	<b>2 041 172</b>	<b>35 695</b>	<b>2 070 689</b>	<b>39 609</b>

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

# PERSONAL INCOME TAX

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2007 – 2010 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.9%	0.1%	1.0%	0.2%	1.0%	0.2%	0.9%	0.1%
D: 20 001 – 30 000	0.7%	0.2%	0.9%	0.2%	0.9%	0.2%	0.8%	0.2%
E: 30 001 – 40 000	1.0%	0.3%	1.1%	0.3%	1.1%	0.3%	1.1%	0.3%
F: 40 001 – 50 000	1.5%	0.5%	1.3%	0.4%	1.3%	0.3%	1.4%	0.4%
G: 50 001 – 60 000	3.1%	1.2%	2.6%	0.8%	2.0%	0.6%	1.6%	0.5%
H: 60 001 – 70 000	4.1%	1.8%	5.0%	1.9%	3.7%	1.4%	2.6%	0.9%
I: 70 001 – 80 000	3.9%	1.9%	4.8%	2.1%	5.5%	2.4%	4.0%	1.8%
J: 80 001 – 90 000	4.0%	2.2%	4.3%	2.2%	4.6%	2.4%	5.0%	2.4%
K: 90 000 – 100 000	4.4%	2.6%	4.4%	2.3%	3.9%	2.2%	4.4%	2.4%
L: 100 001 – 110 000	5.4%	3.5%	4.4%	2.6%	4.1%	2.3%	3.8%	2.1%
M: 110 001 – 120 000	4.7%	3.2%	5.2%	3.3%	4.0%	2.5%	3.8%	2.3%
N: 120 001 – 130 000	5.5%	3.7%	4.5%	3.1%	4.7%	3.1%	3.8%	2.5%
O: 130 001 – 140 000	6.6%	4.4%	4.2%	3.0%	4.1%	2.9%	4.8%	3.4%
P: 140 001 – 150 000	5.0%	4.0%	4.8%	3.3%	3.9%	2.8%	3.9%	2.8%
Q: 150 001 – 200 000	19.0%	16.5%	21.1%	17.3%	20.5%	16.5%	18.7%	14.4%
R: 200 001 – 300 000	15.3%	18.0%	16.4%	18.6%	18.4%	19.2%	20.9%	20.6%
S: 300 001 – 400 000	6.6%	12.3%	6.5%	12.5%	7.3%	12.7%	7.9%	11.9%
T: 400 001 – 500 000	3.3%	8.1%	2.9%	7.7%	3.4%	8.2%	4.1%	8.9%
U: 500 001 – 750 000	3.1%	8.1%	3.0%	10.1%	3.5%	11.2%	4.0%	12.2%
V: 750 001 – 1 000 000	0.9%	2.4%	0.8%	2.9%	0.9%	3.5%	1.2%	4.2%
W: 1 000 001 – 2 000 000	0.8%	2.9%	0.6%	3.3%	0.7%	3.6%	0.9%	3.9%
X: 2 000 001 – 5 000 000	0.2%	1.4%	0.1%	1.5%	0.2%	1.3%	0.2%	1.5%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	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>

# PERSONAL INCOME TAX

**Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2009 – 2012**

Tax year	2009 [94.5% assessed]	2010 [94.6% assessed]	2011 [92.2% assessed]	2012 [86.9% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value <sup>1</sup>	67 303	252	690 954	4 378
3802 Right of use of motor vehicle	107 727	4 313	101 051	4 296
3803 Right of use of asset	16 495	34	–	–
3804 Meals and refreshments vouchers	29 187	33	–	–
3805 Free or cheap residential / holiday accommodation	98 631	1 194	–	–
3806 Free or cheap services	145 845	352	–	–
3807 Low or interest-free loans: house	104 774	308	–	–
3808 Payment of employees' debt	329 385	1 905	–	–
3809 Bursaries and scholarships	10 068	80	–	–
3810 Medical aid paid on behalf of employee	1 036 491	7 431	1 006 524	7 995
Other <sup>2</sup>	1 473	9	2 183	17
Foreign fringe benefits <sup>3</sup>	911	52	1 300	76
<b>Total</b>	<b>15 963</b>	<b>16 761</b>	<b>7 554 59</b>	<b>44 649</b>
3801 New consolidated code 3801 <sup>1</sup>	801 688	4 157	690 954	4 378
<b>Percentage of total</b>				
3801 Acquisition of asset at less than the actual value <sup>1</sup>	1.6%	26.1%	–	11.0%
3802 Right of use of motor vehicle	27.0%	25.6%	–	9.8%
3803 Right of use of asset	0.2%	–	–	–
3804 Meals and refreshments vouchers	0.2%	–	–	–
3805 Free or cheap residential / holiday accommodation	7.5%	–	–	–
3806 Free or cheap services	2.2%	–	–	–
3807 Low or interest-free loans: house	1.9%	–	–	–
3808 Payment of employees' debt	11.9%	–	–	–
3809 Bursaries and scholarships	0.5%	–	–	–
3810 Medical aid paid on behalf of employee	46.6%	47.7%	–	79.0%
Other <sup>2</sup>	0.1%	0.1%	–	0.0%
Foreign fringe benefits <sup>3</sup>	0.3%	0.5%	–	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
3801 New consolidated code 3801 <sup>1</sup>	26.0%	26.1%	–	11.0%

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

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

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

# PERSONAL INCOME TAX

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801)<sup>1</sup> by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	958	5	983	4	979	4	975	5
B: = 0	23	0	12	0	20	0	18	0
C: 1 – 20 000	4 549	2	4 648	3	4 362	3	4 182	2
D: 20 001 – 30 000	4 035	3	3 930	6	4 295	4	4 249	3
E: 30 001 – 40 000	5 560	4	5 151	5	5 651	10	5 676	4
F: 40 001 – 50 000	8 920	6	7 170	6	7 870	8	7 565	9
G: 50 001 – 60 000	12 967	10	11 582	10	12 050	11	11 504	13
H: 60 001 – 70 000	19 108	17	15 684	15	16 758	16	15 560	17
I: 70 001 – 80 000	23 861	23	19 824	21	20 417	24	19 513	21
J: 80 001 – 90 000	27 892	29	23 339	28	23 883	32	22 478	28
K: 90 000 – 100 000	30 818	38	26 197	34	25 832	36	24 561	34
L: 100 001 – 110 000	33 090	49	27 144	45	27 147	40	26 290	40
M: 110 001 – 120 000	33 932	59	28 763	61	27 259	51	27 436	46
N: 120 001 – 130 000	34 460	68	28 889	68	28 491	76	28 215	58
O: 130 001 – 140 000	34 084	76	28 087	76	27 833	82	29 706	83
P: 140 001 – 150 000	32 887	85	26 451	73	26 138	67	29 677	100
Q: 150 001 – 200 000	134 620	408	114 960	405	121 110	395	123 759	391
R: 200 001 – 300 000	152 375	538	134 220	613	149 871	695	165 706	734
S: 300 001 – 400 000	77 496	360	69 750	449	83 409	556	92 779	582
T: 400 001 – 500 000	43 135	233	37 680	277	47 178	385	55 656	448
U: 500 001 – 750 000	46 579	328	43 082	389	52 737	473	62 277	573
V: 750 001 – 1 000 000	16 643	200	14 679	208	18 454	240	23 181	285
W: 1 000 001 – 2 000 000	17 103	563	13 745	536	17 332	598	21 104	652
X: 2 000 001 – 5 000 000	5 520	730	4 274	810	5 436	812	6 305	933
Y: 5 000 001 +	1 073	324	710	234	947	300	1 140	338
<b>Total</b>	<b>801 688</b>	<b>4 157</b>	<b>690 954</b>	<b>4 378</b>	<b>755 459</b>	<b>4 920</b>	<b>809 512</b>	<b>5 401</b>

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

# PERSONAL INCOME TAX

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.6%	0.1%	0.6%	0.1%	0.5%	0.1%
E: 30 001 – 40 000	0.7%	0.1%	0.7%	0.1%	0.7%	0.2%	0.7%	0.1%
F: 40 001 – 50 000	1.1%	0.2%	1.0%	0.1%	1.0%	0.2%	0.9%	0.2%
G: 50 001 – 60 000	1.6%	0.2%	1.7%	0.2%	1.6%	0.2%	1.4%	0.2%
H: 60 001 – 70 000	2.4%	0.4%	2.3%	0.3%	2.2%	0.3%	1.9%	0.3%
I: 70 001 – 80 000	3.0%	0.6%	2.9%	0.5%	2.7%	0.5%	2.4%	0.4%
J: 80 001 – 90 000	3.5%	0.7%	3.4%	0.6%	3.2%	0.6%	2.8%	0.5%
K: 90 000 – 100 000	3.8%	0.9%	3.8%	0.8%	3.4%	0.7%	3.0%	0.6%
L: 100 001 – 110 000	4.1%	1.2%	3.9%	1.0%	3.6%	0.8%	3.2%	0.7%
M: 110 001 – 120 000	4.2%	1.4%	4.2%	1.4%	3.6%	1.0%	3.4%	0.8%
N: 120 001 – 130 000	4.3%	1.6%	4.2%	1.6%	3.8%	1.5%	3.5%	1.1%
O: 130 001 – 140 000	4.3%	1.8%	4.1%	1.7%	3.7%	1.7%	3.7%	1.5%
P: 140 001 – 150 000	4.1%	2.0%	3.8%	1.7%	3.5%	1.4%	3.7%	1.8%
Q: 150 001 – 200 000	16.8%	9.8%	16.6%	9.3%	16.0%	8.0%	15.3%	7.2%
R: 200 001 – 300 000	19.0%	12.9%	19.4%	14.0%	19.8%	14.1%	20.5%	13.6%
S: 300 001 – 400 000	9.7%	8.6%	10.1%	10.3%	11.0%	11.3%	11.5%	10.8%
T: 400 001 – 500 000	5.4%	5.6%	5.5%	6.3%	6.2%	7.8%	6.9%	8.3%
U: 500 001 – 750 000	5.8%	7.9%	6.2%	8.9%	7.0%	9.6%	7.7%	10.6%
V: 750 001 – 1 000 000	2.1%	4.8%	2.1%	4.7%	2.4%	4.9%	2.9%	5.3%
W: 1 000 001 – 2 000 000	2.1%	13.5%	2.0%	12.2%	2.3%	12.2%	2.6%	12.1%
X: 2 000 001 – 5 000 000	0.7%	17.6%	0.6%	18.5%	0.7%	16.5%	0.8%	17.3%
Y: 5 000 001 +	0.1%	7.8%	0.1%	5.4%	0.1%	6.1%	0.1%	6.3%
<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>

# PERSONAL INCOME TAX

**Table A2.6.3. Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	202	9	187	9	174	7	136	7
B: = 0	2	0	4	0	2	0	1	0
C: 1 – 20 000	285	3	338	4	241	3	162	3
D: 20 001 – 30 000	270	3	279	3	193	2	169	2
E: 30 001 – 40 000	316	5	322	3	255	3	193	3
F: 40 001 – 50 000	493	8	467	6	327	5	254	5
G: 50 001 – 60 000	572	9	611	10	493	9	388	7
H: 60 001 – 70 000	672	12	643	10	524	9	399	9
I: 70 001 – 80 000	827	14	750	13	577	10	481	11
J: 80 001 – 90 000	1 008	17	955	17	716	14	514	13
K: 90 000 – 100 000	1 318	24	1 040	20	843	17	630	17
L: 100 001 – 110 000	1 656	31	1 295	25	966	20	837	24
M: 110 001 – 120 000	1 896	37	1 577	33	1 172	25	931	28
N: 120 001 – 130 000	2 152	46	1 811	40	1 334	31	1 091	38
O: 130 001 – 140 000	2 352	53	2 064	49	1 637	39	1 241	43
P: 140 001 – 150 000	2 664	64	2 209	56	1 832	46	1 511	54
Q: 150 001 – 200 000	14 514	391	12 592	353	10 909	309	9 429	389
R: 200 001 – 300 000	26 320	861	24 671	843	23 523	820	20 987	1 073
S: 300 001 – 400 000	17 014	692	16 634	701	16 944	721	16 172	978
T: 400 001 – 500 000	9 921	463	10 007	483	10 543	517	10 743	732
U: 500 001 – 750 000	11 551	636	11 217	641	12 108	700	12 449	987
V: 750 001 – 1 000 000	4 621	307	4 566	325	4 861	346	4 920	481
W: 1 000 001 – 2 000 000	5 133	417	4 885	428	5 581	488	5 568	685
X: 2 000 001 – 5 000 000	1 649	168	1 626	183	1 792	203	1 836	292
Y: 5 000 001 +	319	43	301	44	301	46	316	65
<b>Total</b>	<b>107 727</b>	<b>4 313</b>	<b>101 051</b>	<b>4 296</b>	<b>97 848</b>	<b>4 388</b>	<b>91 358</b>	<b>5 946</b>

# PERSONAL INCOME TAX

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%
F: 40 001 – 50 000	0.5%	0.2%	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%
G: 50 001 – 60 000	0.5%	0.2%	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%
H: 60 001 – 70 000	0.6%	0.3%	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%
I: 70 001 – 80 000	0.8%	0.3%	0.7%	0.3%	0.6%	0.2%	0.5%	0.2%
J: 80 001 – 90 000	0.9%	0.4%	0.9%	0.4%	0.7%	0.3%	0.6%	0.2%
K: 90 000 – 100 000	1.2%	0.6%	1.0%	0.5%	0.9%	0.4%	0.7%	0.3%
L: 100 001 – 110 000	1.5%	0.7%	1.3%	0.6%	1.0%	0.5%	0.9%	0.4%
M: 110 001 – 120 000	1.8%	0.9%	1.6%	0.8%	1.2%	0.6%	1.0%	0.5%
N: 120 001 – 130 000	2.0%	1.1%	1.8%	0.9%	1.4%	0.7%	1.2%	0.6%
O: 130 001 – 140 000	2.2%	1.2%	2.0%	1.1%	1.7%	0.9%	1.4%	0.7%
P: 140 001 – 150 000	2.5%	1.5%	2.2%	1.3%	1.9%	1.1%	1.7%	0.9%
Q: 150 001 – 200 000	13.5%	9.1%	12.5%	8.2%	11.1%	7.1%	10.3%	6.5%
R: 200 001 – 300 000	24.4%	20.0%	24.4%	19.6%	24.0%	18.7%	23.0%	18.0%
S: 300 001 – 400 000	15.8%	16.0%	16.5%	16.3%	17.3%	16.4%	17.7%	16.4%
T: 400 001 – 500 000	9.2%	10.7%	9.9%	11.2%	10.8%	11.8%	11.8%	12.3%
U: 500 001 – 750 000	10.7%	14.7%	11.1%	14.9%	12.4%	16.0%	13.6%	16.6%
V: 750 001 – 1 000 000	4.3%	7.1%	4.5%	7.6%	5.0%	7.9%	5.4%	8.1%
W: 1 000 001 – 2 000 000	4.8%	9.7%	4.8%	10.0%	5.7%	11.1%	6.1%	11.5%
X: 2 000 001 – 5 000 000	1.5%	3.9%	1.6%	4.3%	1.8%	4.6%	2.0%	4.9%
Y: 5 000 001 +	0.3%	1.0%	0.3%	1.0%	0.3%	1.1%	0.3%	1.1%
<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>

# PERSONAL INCOME TAX

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 307	13	1 425	15	2 049	35	1 883	33
B: = 0	10	0	6	0	15	0	10	0
C: 1 – 20 000	3 327	10	4 627	14	7 356	29	5 248	24
D: 20 001 – 30 000	3 404	12	4 983	28	7 714	40	5 772	27
E: 30 001 – 40 000	5 145	22	6 582	38	11 208	86	8 369	52
F: 40 001 – 50 000	7 314	24	6 427	22	15 303	112	15 641	158
G: 50 001 – 60 000	15 197	54	11 332	42	28 642	264	21 423	193
H: 60 001 – 70 000	22 379	83	23 605	104	52 545	599	37 097	414
I: 70 001 – 80 000	26 758	104	26 645	116	79 038	988	61 594	804
J: 80 001 – 90 000	32 700	139	31 319	150	75 200	971	75 970	1 038
K: 90 000 – 100 000	40 809	192	35 553	176	73 104	1 000	75 337	1 094
L: 100 001 – 110 000	53 361	296	40 968	208	78 806	1 108	70 948	1 059
M: 110 001 – 120 000	44 189	222	51 907	321	83 210	1 284	72 761	1 123
N: 120 001 – 130 000	43 022	206	40 585	227	94 145	1 548	76 440	1 315
O: 130 001 – 140 000	47 339	228	36 949	199	82 785	1 331	93 559	1 757
P: 140 001 – 150 000	41 721	214	36 331	200	77 700	1 237	77 076	1 385
Q: 150 001 – 200 000	179 122	1 043	176 712	1 072	400 116	6 696	371 047	6 723
R: 200 001 – 300 000	193 054	1 401	198 064	1 519	405 939	7 312	441 518	8 704
S: 300 001 – 400 000	104 321	924	104 997	1 020	176 173	3 609	181 563	3 968
T: 400 001 – 500 000	58 191	595	57 336	665	89 583	2 113	99 699	2 436
U: 500 001 – 750 000	62 615	767	62 221	879	93 074	2 507	102 596	2 906
V: 750 001 – 1 000 000	22 253	334	21 527	384	30 058	970	35 075	1 154
W: 1 000 001 – 2 000 000	21 717	395	19 998	430	27 573	1 035	30 536	1 213
X: 2 000 001 – 5 000 000	6 068	128	5 503	141	7 474	328	7 637	369
Y: 5 000 001 +	1 168	26	922	25	1 244	58	1 374	72
<b>Total</b>	<b>1 036 491</b>	<b>7 431</b>	<b>1 006 524</b>	<b>7 995</b>	<b>2 000 054</b>	<b>35 257</b>	<b>1 970 173</b>	<b>38 019</b>



**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2009 – 2010 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.2%	0.1%	0.2%	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%	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.3%	0.2%	0.5%	0.3%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	0.5%	0.3%	0.7%	0.5%	0.6%	0.2%	0.4%	0.1%
F: 40 001 – 50 000	0.7%	0.3%	0.6%	0.3%	0.8%	0.3%	0.8%	0.4%
G: 50 001 – 60 000	1.5%	0.7%	1.1%	0.5%	1.4%	0.7%	1.1%	0.5%
H: 60 001 – 70 000	2.2%	1.1%	2.3%	1.3%	2.6%	1.7%	1.9%	1.1%
I: 70 001 – 80 000	2.6%	1.4%	2.6%	1.4%	4.0%	2.8%	3.1%	2.1%
J: 80 001 – 90 000	3.2%	1.9%	3.1%	1.9%	3.8%	2.8%	3.9%	2.7%
K: 90 000 – 100 000	3.9%	2.6%	3.5%	2.2%	3.7%	2.8%	3.8%	2.9%
L: 100 001 – 110 000	5.1%	4.0%	4.1%	2.6%	3.9%	3.1%	3.6%	2.8%
M: 110 001 – 120 000	4.3%	3.0%	5.2%	4.0%	4.2%	3.6%	3.7%	3.0%
N: 120 001 – 130 000	4.2%	2.8%	4.0%	2.8%	4.7%	4.4%	3.9%	3.5%
O: 130 001 – 140 000	4.6%	3.1%	3.7%	2.5%	4.1%	3.8%	4.7%	4.6%
P: 140 001 – 150 000	4.0%	2.9%	3.6%	2.5%	3.9%	3.5%	3.9%	3.6%
Q: 150 001 – 200 000	17.3%	14.0%	17.6%	13.4%	20.0%	19.0%	18.8%	17.7%
R: 200 001 – 300 000	18.6%	18.9%	19.7%	19.0%	20.3%	20.7%	22.4%	22.9%
S: 300 001 – 400 000	10.1%	12.4%	10.4%	12.8%	8.8%	10.2%	9.2%	10.4%
T: 400 001 – 500 000	5.6%	8.0%	5.7%	8.3%	4.5%	6.0%	5.1%	6.4%
U: 500 001 – 750 000	6.0%	10.3%	6.2%	11.0%	4.7%	7.1%	5.2%	7.6%
V: 750 001 – 1 000 000	2.1%	4.5%	2.1%	4.8%	1.5%	2.8%	1.8%	3.0%
W: 1 000 001 – 2 000 000	2.1%	5.3%	2.0%	5.4%	1.4%	2.9%	1.5%	3.2%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.5%	1.8%	0.4%	0.9%	0.4%	1.0%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.1: Assessed individual taxpayers: Deductions, 2009 – 2012**

Tax year	2009 [94.5% assessed]	2010 [94.6% assessed]	2011 [92.2% assessed]	2012 [86.9% assessed]
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	1 905 733	20 271	2 024 385	23 389
4002 Arrears pension fund contributions	49 479	66	53 815	69
4006 Current retirement annuity fund contributions	1 290 062	10 453	1 310 052	11 202
4007 Arrears retirement annuity fund contributions	19 556	29	23 879	33
4008 Medical expenses (total)	2 210 660	23 267	2 309 152	27 356
4009 Medical expenses (disabled)	31 054	1 129	29 343	1 202
4011 Donations	51 036	307	53 386	342
4014 Travel expenses - fixed cost - business cost claimed against allowance	529 449	22 054	491 294	21 501
4015 Travel expenses - actual business cost	37 634	1 130	36 375	1 079
4016 Other	130 252	5 095	114 251	4 576
4017 Subsistence allowance - local	8 079	76	7 264	70
4018 Income protection contributions	89 626	475	109 731	622
4027 Depreciation	27 442	259	24 550	239
4028 Home office expense	28 391	464	27 814	457
Other <sup>1</sup>	36 712	1 390	46 684	1 958
<b>Total</b>		<b>86 464</b>		<b>94 096</b>
<b>Percentage of total</b>				
4001 Current pension fund contributions		23.4%		24.9%
4002 Arrears pension fund contributions		0.1%		0.1%
4006 Current retirement annuity fund contributions		12.1%		11.9%
4007 Arrears retirement annuity fund contributions		0.0%		0.0%
4008 Medical expenses (total)		26.9%		29.1%
4009 Medical expenses (disabled)		1.3%		1.3%
4011 Donations		0.4%		0.4%
4014 Travel expenses - fixed cost - business cost claimed against allowance		25.5%		22.8%
4015 Travel expenses - actual business cost		1.3%		1.1%
4016 Other		5.9%		4.9%
4017 Subsistence allowance - local		0.1%		0.1%
4018 Income protection contributions		0.5%		0.7%
4027 Depreciation		0.3%		0.3%
4028 Home office expense		0.5%		0.5%
Other <sup>1</sup>		1.6%		2.1%
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 027	17	2 118	19	1 988	20	1 812	18
B: = 0	16	0	25	0	27	0	30	0
C: 1 – 20 000	7 556	11	9 962	13	10 133	12	7 795	10
D: 20 001 – 30 000	8 403	16	10 016	19	9 983	18	8 550	16
E: 30 001 – 40 000	12 479	29	13 105	31	13 150	31	12 299	29
F: 40 001 – 50 000	26 125	80	20 389	62	18 302	53	16 433	48
G: 50 001 – 60 000	55 147	200	46 757	172	34 522	125	24 942	90
H: 60 001 – 70 000	72 220	296	90 404	385	65 107	275	44 552	190
I: 70 001 – 80 000	71 518	334	86 087	413	100 587	481	76 145	372
J: 80 001 – 90 000	76 174	401	80 892	435	83 237	445	96 907	524
K: 90 000 – 100 000	88 961	532	86 206	516	73 987	438	83 321	493
L: 100 001 – 110 000	107 299	704	91 183	605	80 816	525	73 292	478
M: 110 001 – 120 000	95 657	687	106 586	774	85 170	612	76 962	552
N: 120 001 – 130 000	116 414	945	93 081	730	98 636	770	81 813	640
O: 130 001 – 140 000	129 410	1 128	87 931	751	88 446	745	103 041	868
P: 140 001 – 150 000	97 324	879	105 157	1 001	85 753	789	86 208	776
Q: 150 001 – 200 000	369 559	3 868	441 617	4 886	451 856	5 055	420 213	4 763
R: 200 001 – 300 000	286 406	3 771	348 014	4 933	416 635	6 065	471 576	7 013
S: 300 001 – 400 000	121 998	2 038	135 653	2 489	162 139	3 055	177 379	3 422
T: 400 001 – 500 000	62 754	1 282	64 107	1 428	77 279	1 736	89 781	2 066
U: 500 001 – 750 000	59 600	1 512	67 753	1 936	82 463	2 374	91 907	2 668
V: 750 001 – 1 000 000	17 981	568	18 711	715	23 946	919	28 899	1 116
W: 1 000 001 – 2 000 000	15 926	638	14 548	744	19 023	989	22 486	1 215
X: 2 000 001 – 5 000 000	4 012	251	3 517	264	4 633	355	4 806	407
Y: 5 000 001 +	767	83	566	68	740	91	829	110
<b>Total</b>	<b>1 905 733</b>	<b>20 271</b>	<b>2 024 385</b>	<b>23 389</b>	<b>2 088 558</b>	<b>25 979</b>	<b>2 101 978</b>	<b>27 880</b>

# PERSONAL INCOME TAX

**Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.1%	0.5%	0.1%	0.5%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	0.4%	0.1%	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%	0.6%	0.1%
F: 40 001 – 50 000	1.4%	0.4%	1.0%	0.3%	0.9%	0.2%	0.8%	0.2%
G: 50 001 – 60 000	2.9%	1.0%	2.3%	0.7%	1.7%	0.5%	1.2%	0.3%
H: 60 001 – 70 000	3.8%	1.5%	4.5%	1.6%	3.1%	1.1%	2.1%	0.7%
I: 70 001 – 80 000	3.8%	1.6%	4.3%	1.8%	4.8%	1.9%	3.6%	1.3%
J: 80 001 – 90 000	4.0%	2.0%	4.0%	1.9%	4.0%	1.7%	4.6%	1.9%
K: 90 000 – 100 000	4.7%	2.6%	4.3%	2.2%	3.5%	1.7%	4.0%	1.8%
L: 100 001 – 110 000	5.6%	3.5%	4.5%	2.6%	3.9%	2.0%	3.5%	1.7%
M: 110 001 – 120 000	5.0%	3.4%	5.3%	3.3%	4.1%	2.4%	3.7%	2.0%
N: 120 001 – 130 000	6.1%	4.7%	4.6%	3.1%	4.7%	3.0%	3.9%	2.3%
O: 130 001 – 140 000	6.8%	5.6%	4.3%	3.2%	4.2%	2.9%	4.9%	3.1%
P: 140 001 – 150 000	5.1%	4.3%	5.2%	4.3%	4.1%	3.0%	4.1%	2.8%
Q: 150 001 – 200 000	19.4%	19.1%	21.8%	20.9%	21.6%	19.5%	20.0%	17.1%
R: 200 001 – 300 000	15.0%	18.6%	17.2%	21.1%	19.9%	23.3%	22.4%	25.2%
S: 300 001 – 400 000	6.4%	10.1%	6.7%	10.6%	7.8%	11.8%	8.4%	12.3%
T: 400 001 – 500 000	3.3%	6.3%	3.2%	6.1%	3.7%	6.7%	4.3%	7.4%
U: 500 001 – 750 000	3.1%	7.5%	3.3%	8.3%	3.9%	9.1%	4.4%	9.6%
V: 750 001 – 1 000 000	0.9%	2.8%	0.9%	3.1%	1.1%	3.5%	1.4%	4.0%
W: 1 000 001 – 2 000 000	0.8%	3.1%	0.7%	3.2%	0.9%	3.8%	1.1%	4.4%
X: 2 000 001 – 5 000 000	0.2%	1.2%	0.2%	1.1%	0.2%	1.4%	0.2%	1.5%
Y: 5 000 001 +	0.0%	0.4%	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>

# PERSONAL INCOME TAX

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	5 083	24	4 864	22	4 658	22	4 257	20
B: = 0	1 144	2	1 147	2	972	2	833	2
C: 1 – 20 000	15 287	56	14 498	54	12 475	48	10 694	42
D: 20 001 – 30 000	11 780	51	10 354	46	8 762	40	7 230	33
E: 30 001 – 40 000	15 939	78	13 231	67	11 330	60	9 175	48
F: 40 001 – 50 000	25 539	121	18 657	99	15 205	86	11 902	67
G: 50 001 – 60 000	32 305	133	29 401	141	23 719	129	18 930	111
H: 60 001 – 70 000	33 190	142	37 057	150	30 949	148	23 645	122
I: 70 001 – 80 000	33 456	149	34 535	153	38 667	171	34 219	157
J: 80 001 – 90 000	35 376	159	34 322	159	34 194	168	38 032	173
K: 90 000 – 100 000	41 445	177	35 732	167	33 298	170	34 500	170
L: 100 001 – 110 000	49 125	202	39 800	187	35 713	186	33 629	178
M: 110 001 – 120 000	47 884	204	46 355	201	39 489	200	35 173	182
N: 120 001 – 130 000	65 211	249	45 368	207	44 528	216	38 890	201
O: 130 001 – 140 000	73 845	277	44 588	212	41 768	216	46 496	225
P: 140 001 – 150 000	55 987	246	60 266	253	42 943	227	41 664	220
Q: 150 001 – 200 000	233 860	1 168	270 715	1 276	270 533	1 418	254 094	1 359
R: 200 001 – 300 000	213 603	1 598	249 255	1 781	291 699	2 080	328 261	2 279
S: 300 001 – 400 000	108 417	1 150	117 146	1 233	133 292	1 418	144 010	1 524
T: 400 001 – 500 000	63 802	872	65 684	927	73 674	1 058	82 190	1 154
U: 500 001 – 750 000	71 089	1 302	78 847	1 477	91 077	1 741	99 659	1 923
V: 750 001 – 1 000 000	25 544	652	27 313	754	32 784	917	37 286	1 034
W: 1 000 001 – 2 000 000	23 599	844	24 016	979	29 296	1 242	33 642	1 443
X: 2 000 001 – 5 000 000	6 432	429	5 938	462	7 274	582	8 005	687
Y: 5 000 001 +	1 120	166	963	193	1 123	223	1 330	325
<b>Total</b>	<b>1 290 062</b>	<b>10 453</b>	<b>1 310 052</b>	<b>11 202</b>	<b>1 349 422</b>	<b>12 768</b>	<b>1 377 746</b>	<b>13 680</b>

# PERSONAL INCOME TAX

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2009 – 2012**

(continued)

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.2%	0.5%	1.1%	0.5%	0.9%	0.4%	0.8%	0.3%
D: 20 001 – 30 000	0.9%	0.5%	0.8%	0.4%	0.6%	0.3%	0.5%	0.2%
E: 30 001 – 40 000	1.2%	0.7%	1.0%	0.6%	0.8%	0.5%	0.7%	0.4%
F: 40 001 – 50 000	2.0%	1.2%	1.4%	0.9%	1.1%	0.7%	0.9%	0.5%
G: 50 001 – 60 000	2.5%	1.3%	2.2%	1.3%	1.8%	1.0%	1.4%	0.8%
H: 60 001 – 70 000	2.6%	1.4%	2.8%	1.3%	2.3%	1.2%	1.7%	0.9%
I: 70 001 – 80 000	2.6%	1.4%	2.6%	1.4%	2.9%	1.3%	2.5%	1.1%
J: 80 001 – 90 000	2.7%	1.5%	2.6%	1.4%	2.5%	1.3%	2.8%	1.3%
K: 90 000 – 100 000	3.2%	1.7%	2.7%	1.5%	2.5%	1.3%	2.5%	1.2%
L: 100 001 – 110 000	3.8%	1.9%	3.0%	1.7%	2.6%	1.5%	2.4%	1.3%
M: 110 001 – 120 000	3.7%	2.0%	3.5%	1.8%	2.9%	1.6%	2.6%	1.3%
N: 120 001 – 130 000	5.1%	2.4%	3.5%	1.8%	3.3%	1.7%	2.8%	1.5%
O: 130 001 – 140 000	5.7%	2.7%	3.4%	1.9%	3.1%	1.7%	3.4%	1.6%
P: 140 001 – 150 000	4.3%	2.4%	4.6%	2.3%	3.2%	1.8%	3.0%	1.6%
Q: 150 001 – 200 000	18.1%	11.2%	20.7%	11.4%	20.0%	11.1%	18.4%	9.9%
R: 200 001 – 300 000	16.6%	15.3%	19.0%	15.9%	21.6%	16.3%	23.8%	16.7%
S: 300 001 – 400 000	8.4%	11.0%	8.9%	11.0%	9.9%	11.1%	10.5%	11.1%
T: 400 001 – 500 000	4.9%	8.3%	5.0%	8.3%	5.5%	8.3%	6.0%	8.4%
U: 500 001 – 750 000	5.5%	12.5%	6.0%	13.2%	6.7%	13.6%	7.2%	14.1%
V: 750 001 – 1 000 000	2.0%	6.2%	2.1%	6.7%	2.4%	7.2%	2.7%	7.6%
W: 1 000 001 – 2 000 000	1.8%	8.1%	1.8%	8.7%	2.2%	9.7%	2.4%	10.5%
X: 2 000 001 – 5 000 000	0.5%	4.1%	0.5%	4.1%	0.5%	4.6%	0.6%	5.0%
Y: 5 000 001 +	0.1%	1.6%	0.1%	1.7%	0.1%	1.8%	0.1%	2.4%
<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>

# PERSONAL INCOME TAX

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	44 890	1 390	46 374	1 581	45 866	1 801	42 827	1 766
B: = 0	56	1	67	2	44	1	25	1
C: 1 – 20 000	30 474	547	34 090	593	32 275	626	27 858	612
D: 20 001 – 30 000	25 585	407	28 108	432	25 631	456	21 749	422
E: 30 001 – 40 000	36 034	536	36 748	560	34 606	603	28 568	539
F: 40 001 – 50 000	55 490	736	47 232	701	44 522	771	40 064	742
G: 50 001 – 60 000	77 291	830	73 787	924	67 221	1 123	54 965	982
H: 60 001 – 70 000	90 724	884	100 404	1 010	90 722	1 514	72 691	1 279
I: 70 001 – 80 000	95 601	937	104 417	1 048	116 670	1 939	97 348	1 747
J: 80 001 – 90 000	97 464	920	105 031	1 084	112 066	1 951	111 686	2 009
K: 90 000 – 100 000	105 900	970	105 503	1 046	106 372	1 894	110 982	2 061
L: 100 001 – 110 000	115 767	999	106 844	1 036	110 396	1 968	104 745	1 969
M: 110 001 – 120 000	105 738	977	113 620	1 070	113 345	2 110	105 197	1 981
N: 120 001 – 130 000	118 216	1 026	101 329	996	122 843	2 284	108 409	2 129
O: 130 001 – 140 000	114 261	920	93 168	982	112 103	2 054	125 700	2 443
P: 140 001 – 150 000	95 391	855	101 650	1 021	107 496	1 980	108 158	2 072
Q: 150 001 – 200 000	360 609	3 235	403 284	4 121	519 290	10 105	491 383	10 239
R: 200 001 – 300 000	310 269	3 192	350 116	4 135	526 144	10 526	579 765	12 539
S: 300 001 – 400 000	141 990	1 542	155 072	1 986	240 297	4 919	257 624	5 626
T: 400 001 – 500 000	72 231	820	76 862	1 057	125 710	2 622	142 624	3 181
U: 500 001 – 750 000	68 668	855	77 700	1 143	138 885	2 906	155 648	3 504
V: 750 001 – 1 000 000	22 263	304	23 276	389	46 431	996	55 109	1 261
W: 1 000 001 – 2 000 000	19 813	294	19 032	337	41 611	929	47 991	1 147
X: 2 000 001 – 5 000 000	5 022	76	4 662	89	10 965	249	11 980	301
Y: 5 000 001 +	913	15	776	15	1 803	44	2 122	56
<b>Total</b>	<b>2 210 660</b>	<b>23 267</b>	<b>2 309 152</b>	<b>27 356</b>	<b>2 893 314</b>	<b>56 372</b>	<b>2 905 218</b>	<b>60 609</b>

# PERSONAL INCOME TAX

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	2.0%	6.0%	2.0%	5.8%	1.6%	3.2%	1.5%	2.9%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.4%	2.4%	1.5%	2.2%	1.1%	1.1%	1.0%	1.0%
D: 20 001 – 30 000	1.2%	1.7%	1.2%	1.6%	0.9%	0.8%	0.7%	0.7%
E: 30 001 – 40 000	1.6%	2.3%	1.6%	2.0%	1.2%	1.1%	1.0%	0.9%
F: 40 001 – 50 000	2.5%	3.2%	2.0%	2.6%	1.5%	1.4%	1.4%	1.2%
G: 50 001 – 60 000	3.5%	3.6%	3.2%	3.4%	2.3%	2.0%	1.9%	1.6%
H: 60 001 – 70 000	4.1%	3.8%	4.3%	3.7%	3.1%	2.7%	2.5%	2.1%
I: 70 001 – 80 000	4.3%	4.0%	4.5%	3.8%	4.0%	3.4%	3.4%	2.9%
J: 80 001 – 90 000	4.4%	4.0%	4.5%	4.0%	3.9%	3.5%	3.8%	3.3%
K: 90 000 – 100 000	4.8%	4.2%	4.6%	3.8%	3.7%	3.4%	3.8%	3.4%
L: 100 001 – 110 000	5.2%	4.3%	4.6%	3.8%	3.8%	3.5%	3.6%	3.2%
M: 110 001 – 120 000	4.8%	4.2%	4.9%	3.9%	3.9%	3.7%	3.6%	3.3%
N: 120 001 – 130 000	5.3%	4.4%	4.4%	3.6%	4.2%	4.1%	3.7%	3.5%
O: 130 001 – 140 000	5.2%	4.0%	4.0%	3.6%	3.9%	3.6%	4.3%	4.0%
P: 140 001 – 150 000	4.3%	3.7%	4.4%	3.7%	3.7%	3.5%	3.7%	3.4%
Q: 150 001 – 200 000	16.3%	13.9%	17.5%	15.1%	17.9%	17.9%	16.9%	16.9%
R: 200 001 – 300 000	14.0%	13.7%	15.2%	15.1%	18.2%	18.7%	20.0%	20.7%
S: 300 001 – 400 000	6.4%	6.6%	6.7%	7.3%	8.3%	8.7%	8.9%	9.3%
T: 400 001 – 500 000	3.3%	3.5%	3.3%	3.9%	4.3%	4.7%	4.9%	5.2%
U: 500 001 – 750 000	3.1%	3.7%	3.4%	4.2%	4.8%	5.2%	5.4%	5.8%
V: 750 001 – 1 000 000	1.0%	1.3%	1.0%	1.4%	1.6%	1.8%	1.9%	2.1%
W: 1 000 001 – 2 000 000	0.9%	1.3%	0.8%	1.2%	1.4%	1.6%	1.7%	1.9%
X: 2 000 001 – 5 000 000	0.2%	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	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>



# PERSONAL INCOME TAX

**Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]	2010 [94.6% assessed]	2011 [92.2% assessed]	2012 [86.9% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 085	76	792	67
B: = 0	2	0	2	0
C: 1 – 20 000	571	26	420	20
D: 20 001 – 30 000	425	16	339	15
E: 30 001 – 40 000	639	21	471	18
F: 40 001 – 50 000	1 012	30	687	23
G: 50 001 – 60 000	1 063	30	1 019	30
H: 60 001 – 70 000	1 182	33	1 068	32
I: 70 001 – 80 000	1 204	33	1 065	30
J: 80 001 – 90 000	1 236	32	1 128	34
K: 90 000 – 100 000	1 263	36	1 101	33
L: 100 001 – 110 000	1 327	36	1 177	38
M: 110 001 – 120 000	1 238	33	1 127	35
N: 120 001 – 130 000	1 260	34	1 118	36
O: 130 001 – 140 000	1 258	35	1 096	34
P: 140 001 – 150 000	1 178	32	1 051	33
Q: 150 001 – 200 000	4 056	121	4 360	143
R: 200 001 – 300 000	4 406	156	4 651	182
S: 300 001 – 400 000	2 362	95	2 376	109
T: 400 001 – 500 000	1 396	67	1 419	79
U: 500 001 – 750 000	1 540	86	1 585	98
V: 750 001 – 1 000 000	564	34	593	43
W: 1 000 001 – 2 000 000	566	45	519	50
X: 2 000 001 – 5 000 000	186	17	161	19
Y: 5 000 001 +	35	5	18	2
<b>Total</b>	<b>31 054</b>	<b>1 129</b>	<b>29 343</b>	<b>1 202</b>
			<b>30 771</b>	<b>1 626</b>
			<b>38 365</b>	<b>2 122</b>

# PERSONAL INCOME TAX

**Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	3.5%	6.8%	2.7%	5.5%	2.5%	4.1%	2.1%	3.6%
B: = 0	0.0%	0.0%	0.0%	0.0%	–	–	–	–
C: 1 – 20 000	1.8%	2.3%	1.4%	1.6%	1.2%	1.1%	1.0%	1.0%
D: 20 001 – 30 000	1.4%	1.4%	1.2%	1.2%	1.0%	0.9%	0.9%	0.7%
E: 30 001 – 40 000	2.1%	1.9%	1.6%	1.5%	1.4%	1.1%	1.2%	1.0%
F: 40 001 – 50 000	3.3%	2.6%	2.3%	1.9%	1.9%	1.4%	1.7%	1.3%
G: 50 001 – 60 000	3.4%	2.6%	3.5%	2.5%	2.9%	2.0%	2.6%	1.7%
H: 60 001 – 70 000	3.8%	2.9%	3.6%	2.6%	3.3%	2.1%	3.1%	2.0%
I: 70 001 – 80 000	3.9%	2.9%	3.6%	2.5%	3.2%	2.1%	3.3%	2.2%
J: 80 001 – 90 000	4.0%	2.9%	3.8%	2.8%	3.4%	2.4%	3.5%	2.5%
K: 90 000 – 100 000	4.1%	3.2%	3.8%	2.8%	3.5%	2.7%	3.5%	2.5%
L: 100 001 – 110 000	4.3%	3.2%	4.0%	3.1%	3.5%	2.7%	3.5%	2.8%
M: 110 001 – 120 000	4.0%	2.9%	3.8%	2.9%	3.4%	2.6%	3.8%	3.2%
N: 120 001 – 130 000	4.1%	3.0%	3.8%	3.0%	3.3%	2.6%	3.6%	3.0%
O: 130 001 – 140 000	4.1%	3.1%	3.7%	2.8%	3.5%	2.7%	3.5%	2.9%
P: 140 001 – 150 000	3.8%	2.9%	3.6%	2.7%	3.7%	3.0%	3.3%	2.8%
Q: 150 001 – 200 000	13.1%	10.7%	14.9%	11.9%	15.1%	12.9%	16.0%	13.8%
R: 200 001 – 300 000	14.2%	13.8%	15.9%	15.2%	16.7%	16.3%	17.3%	16.7%
S: 300 001 – 400 000	7.6%	8.5%	8.1%	9.1%	8.9%	10.1%	8.7%	9.6%
T: 400 001 – 500 000	4.5%	5.9%	4.8%	6.6%	5.5%	6.9%	5.3%	6.6%
U: 500 001 – 750 000	5.0%	7.6%	5.4%	8.2%	6.6%	9.6%	6.6%	9.6%
V: 750 001 – 1 000 000	1.8%	3.0%	2.0%	3.6%	2.5%	4.2%	2.4%	4.0%
W: 1 000 001 – 2 000 000	1.8%	4.0%	1.8%	4.1%	2.3%	4.7%	2.2%	4.3%
X: 2 000 001 – 5 000 000	0.6%	1.5%	0.5%	1.6%	0.6%	1.7%	0.7%	1.6%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.2%	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>

# PERSONAL INCOME TAX

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	921	37	754	31	520	24	421	19
B: = 0	12	1	10	0	7	0	9	0
C: 1 – 20 000	1 314	20	998	16	529	9	511	9
D: 20 001 – 30 000	1 124	20	896	17	533	10	502	8
E: 30 001 – 40 000	1 834	38	1 325	27	846	18	772	15
F: 40 001 – 50 000	3 406	78	2 106	47	1 285	31	973	24
G: 50 001 – 60 000	4 087	92	3 733	88	2 242	61	1 716	44
H: 60 001 – 70 000	5 019	116	4 237	101	2 736	70	2 128	55
I: 70 001 – 80 000	6 276	150	4 922	120	3 240	88	2 613	70
J: 80 001 – 90 000	7 280	182	5 631	145	3 708	104	3 064	88
K: 90 000 – 100 000	8 096	210	6 654	179	4 230	125	3 542	105
L: 100 001 – 110 000	8 789	238	7 316	207	4 774	146	3 933	119
M: 110 001 – 120 000	9 848	282	7 864	230	5 378	172	4 514	139
N: 120 001 – 130 000	10 472	306	8 602	256	5 670	185	4 726	153
O: 130 001 – 140 000	10 742	326	9 125	284	6 221	209	4 976	166
P: 140 001 – 150 000	11 093	345	9 346	294	6 511	227	5 260	186
Q: 150 001 – 200 000	60 247	2 069	50 824	1 778	35 497	1 323	29 858	1 128
R: 200 001 – 300 000	115 788	4 493	102 286	4 136	75 570	3 273	66 840	2 966
S: 300 001 – 400 000	85 808	3 767	84 250	3 794	67 790	3 234	61 683	3 052
T: 400 001 – 500 000	59 048	2 850	56 546	2 811	47 169	2 468	47 137	2 464
U: 500 001 – 750 000	67 459	3 473	72 718	3 863	63 965	3 575	65 062	3 660
V: 750 001 – 1 000 000	23 627	1 314	24 898	1 432	22 920	1 372	24 320	1 421
W: 1 000 001 – 2 000 000	21 061	1 260	20 886	1 289	19 474	1 244	21 614	1 347
X: 2 000 001 – 5 000 000	5 270	336	4 714	308	4 409	304	4 705	323
Y: 5 000 001 +	828	53	653	45	565	40	615	43
<b>Total</b>	<b>529 449</b>	<b>22 054</b>	<b>491 294</b>	<b>21 501</b>	<b>385 789</b>	<b>18 309</b>	<b>361 494</b>	<b>17 604</b>

# PERSONAL INCOME TAX

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
D: 20 001 – 30 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
F: 40 001 – 50 000	0.6%	0.4%	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%
G: 50 001 – 60 000	0.8%	0.4%	0.8%	0.4%	0.6%	0.3%	0.5%	0.2%
H: 60 001 – 70 000	0.9%	0.5%	0.9%	0.5%	0.7%	0.4%	0.6%	0.3%
I: 70 001 – 80 000	1.2%	0.7%	1.0%	0.6%	0.8%	0.5%	0.7%	0.4%
J: 80 001 – 90 000	1.4%	0.8%	1.1%	0.7%	1.0%	0.6%	0.8%	0.5%
K: 90 000 – 100 000	1.5%	1.0%	1.4%	0.8%	1.1%	0.7%	1.0%	0.6%
L: 100 001 – 110 000	1.7%	1.1%	1.5%	1.0%	1.2%	0.8%	1.1%	0.7%
M: 110 001 – 120 000	1.9%	1.3%	1.6%	1.1%	1.4%	0.9%	1.2%	0.8%
N: 120 001 – 130 000	2.0%	1.4%	1.8%	1.2%	1.5%	1.0%	1.3%	0.9%
O: 130 001 – 140 000	2.0%	1.5%	1.9%	1.3%	1.6%	1.1%	1.4%	0.9%
P: 140 001 – 150 000	2.1%	1.6%	1.9%	1.4%	1.7%	1.2%	1.5%	1.1%
Q: 150 001 – 200 000	11.4%	9.4%	10.3%	8.3%	9.2%	7.2%	8.3%	6.4%
R: 200 001 – 300 000	21.9%	20.4%	20.8%	19.2%	19.6%	17.9%	18.5%	16.8%
S: 300 001 – 400 000	16.2%	17.1%	17.1%	17.6%	17.6%	17.7%	17.1%	17.3%
T: 400 001 – 500 000	11.2%	12.9%	11.5%	13.1%	12.2%	13.5%	13.0%	14.0%
U: 500 001 – 750 000	12.7%	15.7%	14.8%	18.0%	16.6%	19.5%	18.0%	20.8%
V: 750 001 – 1 000 000	4.5%	6.0%	5.1%	6.7%	5.9%	7.5%	6.7%	8.1%
W: 1 000 001 – 2 000 000	4.0%	5.7%	4.3%	6.0%	5.0%	6.8%	6.0%	7.7%
X: 2 000 001 – 5 000 000	1.0%	1.5%	1.0%	1.4%	1.1%	1.7%	1.3%	1.8%
Y: 5 000 001 +	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	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>

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 005	35	844	28	530	23	344	14
B: = 0	20	1	17	0	12	0	4	0
C: 1 – 20 000	1 012	21	936	21	638	14	466	11
D: 20 001 – 30 000	808	18	696	15	568	13	363	10
E: 30 001 – 40 000	1 096	23	929	21	738	17	488	11
F: 40 001 – 50 000	1 716	35	1 380	29	1 046	24	693	17
G: 50 001 – 60 000	1 845	38	1 978	41	2 087	45	1 538	32
H: 60 001 – 70 000	1 662	34	1 746	36	1 751	37	1 535	32
I: 70 001 – 80 000	1 654	35	1 671	37	1 610	37	1 482	32
J: 80 001 – 90 000	1 424	33	1 445	31	1 504	34	1 315	29
K: 90 000 – 100 000	1 415	33	1 391	31	1 385	32	1 284	31
L: 100 001 – 110 000	1 373	33	1 275	29	1 336	31	1 245	28
M: 110 001 – 120 000	1 201	29	1 208	29	1 245	30	1 155	29
N: 120 001 – 130 000	1 222	29	1 159	28	1 181	30	1 082	27
O: 130 001 – 140 000	1 143	28	1 065	26	1 070	27	996	26
P: 140 001 – 150 000	1 059	28	1 071	27	993	26	979	26
Q: 150 001 – 200 000	4 325	115	4 301	113	4 473	118	4 202	113
R: 200 001 – 300 000	5 351	168	5 222	158	5 751	169	5 502	175
S: 300 001 – 400 000	2 956	113	2 829	107	3 353	125	3 082	117
T: 400 001 – 500 000	1 780	76	1 751	76	2 046	91	2 005	88
U: 500 001 – 750 000	2 031	103	2 053	101	2 524	127	2 473	127
V: 750 001 – 1 000 000	731	43	692	41	910	53	961	58
W: 1 000 001 – 2 000 000	659	48	595	43	790	59	812	62
X: 2 000 001 – 5 000 000	122	10	100	8	155	13	124	13
Y: 5 000 001 +	24	2	21	2	15	2	13	1
<b>Total</b>	<b>37 634</b>	<b>1 130</b>	<b>36 375</b>	<b>1 079</b>	<b>37 711</b>	<b>1 177</b>	<b>34 143</b>	<b>1 109</b>

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2009 – 2012 (continued)**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	2.7%	3.1%	2.3%	2.6%	1.4%	2.0%	1.0%	1.3%
B: = 0	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.7%	1.8%	2.6%	1.9%	1.7%	1.2%	1.4%	1.0%
D: 20 001 – 30 000	2.1%	1.6%	1.9%	1.4%	1.5%	1.1%	1.1%	0.9%
E: 30 001 – 40 000	2.9%	2.0%	2.6%	2.0%	2.0%	1.5%	1.4%	1.0%
F: 40 001 – 50 000	4.6%	3.1%	3.8%	2.7%	2.8%	2.1%	2.0%	1.5%
G: 50 001 – 60 000	4.9%	3.3%	5.4%	3.8%	5.5%	3.9%	4.5%	2.9%
H: 60 001 – 70 000	4.4%	3.0%	4.8%	3.4%	4.6%	3.1%	4.5%	2.9%
I: 70 001 – 80 000	4.4%	3.1%	4.6%	3.5%	4.3%	3.1%	4.3%	2.8%
J: 80 001 – 90 000	3.8%	2.9%	4.0%	2.9%	4.0%	2.9%	3.9%	2.7%
K: 90 000 – 100 000	3.8%	2.9%	3.8%	2.8%	3.7%	2.7%	3.8%	2.8%
L: 100 001 – 110 000	3.6%	2.9%	3.5%	2.7%	3.5%	2.6%	3.6%	2.6%
M: 110 001 – 120 000	3.2%	2.5%	3.3%	2.7%	3.3%	2.6%	3.4%	2.6%
N: 120 001 – 130 000	3.2%	2.6%	3.2%	2.6%	3.1%	2.5%	3.2%	2.4%
O: 130 001 – 140 000	3.0%	2.5%	2.9%	2.4%	2.8%	2.3%	2.9%	2.3%
P: 140 001 – 150 000	2.8%	2.4%	2.9%	2.5%	2.6%	2.2%	2.9%	2.3%
Q: 150 001 – 200 000	11.5%	10.2%	11.8%	10.5%	11.9%	10.0%	12.3%	10.2%
R: 200 001 – 300 000	14.2%	14.9%	14.4%	14.6%	15.3%	14.4%	16.1%	15.8%
S: 300 001 – 400 000	7.9%	10.0%	7.8%	9.9%	8.9%	10.6%	9.0%	10.5%
T: 400 001 – 500 000	4.7%	6.7%	4.8%	7.1%	5.4%	7.7%	5.9%	7.9%
U: 500 001 – 750 000	5.4%	9.1%	5.6%	9.4%	6.7%	10.8%	7.2%	11.5%
V: 750 001 – 1 000 000	1.9%	3.8%	1.9%	3.8%	2.4%	4.5%	2.8%	5.2%
W: 1 000 001 – 2 000 000	1.8%	4.2%	1.6%	4.0%	2.1%	5.0%	2.4%	5.6%
X: 2 000 001 – 5 000 000	0.3%	0.9%	0.3%	0.7%	0.4%	1.1%	0.4%	1.2%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.2%	0.0%	0.2%	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>

# PERSONAL INCOME TAX

**Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 214	220	1 781	141	582	62	431	41
B: = 0	58	13	64	18	26	10	15	6
C: 1 – 20 000	2 032	58	1 771	54	695	23	503	17
D: 20 001 – 30 000	1 761	51	1 363	36	615	18	428	15
E: 30 001 – 40 000	2 442	62	1 785	52	819	25	639	20
F: 40 001 – 50 000	3 958	99	2 712	71	1 155	37	899	29
G: 50 001 – 60 000	4 173	93	4 037	105	2 060	62	1 683	50
H: 60 001 – 70 000	4 228	100	3 839	89	1 922	60	1 851	58
I: 70 001 – 80 000	4 432	114	3 714	90	1 679	53	1 730	55
J: 80 001 – 90 000	4 449	105	3 688	87	1 575	52	1 664	57
K: 90 000 – 100 000	4 578	111	3 610	86	1 511	52	1 512	50
L: 100 001 – 110 000	4 668	122	3 546	87	1 413	50	1 385	47
M: 110 001 – 120 000	4 217	104	3 458	86	1 336	47	1 406	49
N: 120 001 – 130 000	4 540	111	3 489	88	1 341	50	1 246	44
O: 130 001 – 140 000	4 308	103	3 506	87	1 210	46	1 247	44
P: 140 001 – 150 000	3 984	96	3 549	85	1 192	46	1 215	44
Q: 150 001 – 200 000	16 452	436	15 135	401	5 451	219	5 063	204
R: 200 001 – 300 000	20 900	682	19 349	620	7 661	371	7 546	368
S: 300 001 – 400 000	12 227	480	11 118	451	4 845	305	4 759	283
T: 400 001 – 500 000	7 708	392	7 161	354	3 021	248	3 036	229
U: 500 001 – 750 000	8 981	582	8 489	543	3 735	414	3 822	397
V: 750 001 – 1 000 000	3 450	314	3 078	270	1 421	231	1 531	217
W: 1 000 001 – 2 000 000	3 327	397	3 026	362	1 285	310	1 392	300
X: 2 000 001 – 5 000 000	957	175	830	197	259	91	321	122
Y: 5 000 001 +	208	76	153	114	25	14	28	11
<b>Total</b>	<b>130 252</b>	<b>5 095</b>	<b>114 251</b>	<b>4 576</b>	<b>46 834</b>	<b>2 893</b>	<b>45 352</b>	<b>2 756</b>

# PERSONAL INCOME TAX

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2009 – 2012 (continued)

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.7%	4.3%	1.6%	3.1%	1.2%	2.1%	1.0%	1.5%
B: = 0	0.0%	0.3%	0.1%	0.4%	0.1%	0.3%	0.0%	0.2%
C: 1 – 20 000	1.6%	1.1%	1.6%	1.2%	1.5%	0.8%	1.1%	0.6%
D: 20 001 – 30 000	1.4%	1.0%	1.2%	0.8%	1.3%	0.6%	0.9%	0.5%
E: 30 001 – 40 000	1.9%	1.2%	1.6%	1.1%	1.7%	0.9%	1.4%	0.7%
F: 40 001 – 50 000	3.0%	1.9%	2.4%	1.5%	2.5%	1.3%	2.0%	1.1%
G: 50 001 – 60 000	3.2%	1.8%	3.5%	2.3%	4.4%	2.1%	3.7%	1.8%
H: 60 001 – 70 000	3.2%	2.0%	3.4%	2.0%	4.1%	2.1%	4.1%	2.1%
I: 70 001 – 80 000	3.4%	2.2%	3.3%	2.0%	3.6%	1.8%	3.8%	2.0%
J: 80 001 – 90 000	3.4%	2.1%	3.2%	1.9%	3.4%	1.8%	3.7%	2.1%
K: 90 000 – 100 000	3.5%	2.2%	3.2%	1.9%	3.2%	1.8%	3.3%	1.8%
L: 100 001 – 110 000	3.6%	2.4%	3.1%	1.9%	3.0%	1.7%	3.1%	1.7%
M: 110 001 – 120 000	3.2%	2.0%	3.0%	1.9%	2.9%	1.6%	3.1%	1.8%
N: 120 001 – 130 000	3.5%	2.2%	3.1%	1.9%	2.9%	1.7%	2.7%	1.6%
O: 130 001 – 140 000	3.3%	2.0%	3.1%	1.9%	2.6%	1.6%	2.7%	1.6%
P: 140 001 – 150 000	3.1%	1.9%	3.1%	1.9%	2.5%	1.6%	2.7%	1.6%
Q: 150 001 – 200 000	12.6%	8.6%	13.2%	8.8%	11.6%	7.6%	11.2%	7.4%
R: 200 001 – 300 000	16.0%	13.4%	16.9%	13.6%	16.4%	12.8%	16.6%	13.3%
S: 300 001 – 400 000	9.4%	9.4%	9.7%	9.9%	10.3%	10.5%	10.5%	10.3%
T: 400 001 – 500 000	5.9%	7.7%	6.3%	7.7%	6.5%	8.6%	6.7%	8.3%
U: 500 001 – 750 000	6.9%	11.4%	7.4%	11.9%	8.0%	14.3%	8.4%	14.4%
V: 750 001 – 1 000 000	2.6%	6.2%	2.7%	5.9%	3.0%	8.0%	3.4%	7.9%
W: 1 000 001 – 2 000 000	2.6%	7.8%	2.6%	7.9%	2.7%	10.7%	3.1%	10.9%
X: 2 000 001 – 5 000 000	0.7%	3.4%	0.7%	4.3%	0.6%	3.1%	0.7%	4.4%
Y: 5 000 001 +	0.2%	1.5%	0.1%	2.5%	0.1%	0.5%	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>



# PERSONAL INCOME TAX

**Table A2.7.9: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	352 574	1 161	330 088	1 124	305 946	1 034	237 187	756
B: 5 001 – 10 000	772 832	5 949	689 251	5 133	644 948	4 776	662 964	4 880
C: 10 001 – 15 000	466 408	5 636	601 625	7 394	593 068	7 286	585 928	7 353
D: 10 001 – 20 000	156 531	2 682	195 154	3 348	287 851	4 886	305 309	5 246
E: 20 001 – 25 000	67 990	1 510	94 133	2 086	108 604	2 421	132 869	2 939
F: 25 001 – 30 000	37 060	1 001	45 526	1 243	58 469	1 593	70 903	1 928
G: 30 001 – 35 000	18 634	600	23 484	758	32 629	1 050	39 289	1 269
H: 35 001 – 40 000	11 265	420	14 559	543	18 518	691	21 560	805
I: 40 001 – 45 000	6 785	287	9 375	396	11 057	468	13 258	560
J: 45 001 – 50 000	4 386	208	5 992	284	7 703	366	8 585	406
K: 50 001 – 60 000	4 898	267	6 740	366	8 498	463	10 340	563
L: 60 001 – 70 000	2 467	159	3 309	213	4 517	291	5 270	341
M: 70 001 – 80 000	1 371	102	1 903	142	2 361	176	3 029	225
N: 80 001 – 90 000	819	69	1 032	87	1 490	126	1 761	149
O: 90 000 – 100 000	560	53	701	66	875	83	1 208	114
P: 100 001 – 120 000	524	57	756	82	1 005	110	1 156	126
Q: 120 001 – 140 000	224	29	299	39	427	55	651	84
R: 140 001 – 160 000	117	17	150	22	195	29	270	40
S: 160 001 – 180 000	82	14	93	16	109	18	123	21
T: 180 001 – 200 000	146	32	164	36	202	45	238	52
U: 200 001 +	60	18	51	12	86	14	80	22
<b>Total</b>	<b>1 905 733</b>	<b>20 271</b>	<b>2 024 385</b>	<b>23 389</b>	<b>2 088 558</b>	<b>25 979</b>	<b>2 101 978</b>	<b>27 880</b>

# PERSONAL INCOME TAX

**Table A2.7.10: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	844 101	2 201	840 868	2 262	770 746	2 159	768 873	2 186
B: 5 001 – 10 000	213 312	1 494	223 971	1 563	300 865	2 079	314 681	2 181
C: 10 001 – 15 000	82 094	1 006	84 745	1 038	96 172	1 175	101 209	1 236
D: 10 001 – 20 000	43 319	750	44 956	779	50 423	873	52 416	908
E: 20 001 – 25 000	26 959	604	28 311	634	31 480	705	32 982	739
F: 25 001 – 30 000	18 632	510	19 185	526	21 398	587	22 584	619
G: 30 001 – 35 000	12 383	401	13 059	423	14 647	474	15 651	507
H: 35 001 – 40 000	9 706	363	10 411	389	11 669	436	12 289	459
I: 40 001 – 45 000	6 939	294	7 633	324	8 554	363	9 165	389
J: 45 001 – 50 000	5 478	260	6 107	290	6 861	326	7 352	349
K: 50 001 – 60 000	7 899	433	8 534	468	9 896	542	10 657	585
L: 60 001 – 70 000	5 025	325	5 600	362	6 456	418	6 955	450
M: 70 001 – 80 000	3 358	251	3 919	293	4 490	336	5 137	384
N: 80 001 – 90 000	2 358	200	2 687	228	3 207	272	3 535	300
O: 90 000 – 100 000	1 696	161	2 000	190	2 441	232	2 714	258
P: 100 001 – 120 000	2 278	249	2 641	289	3 331	365	3 737	409
Q: 120 001 – 140 000	1 334	172	1 560	201	1 892	244	2 144	277
R: 140 001 – 160 000	863	129	1 083	162	1 270	190	1 428	214
S: 160 001 – 180 000	562	95	628	107	875	149	953	162
T: 180 001 – 200 000	1 178	259	1 442	318	1 882	414	2 192	483
U: 200 001 +	588	296	712	357	867	430	1 092	584
<b>Total</b>	<b>1 290 062</b>	<b>10 453</b>	<b>1 310 052</b>	<b>11 202</b>	<b>1 349 422</b>	<b>12 768</b>	<b>1 377 746</b>	<b>13 680</b>

# PERSONAL INCOME TAX

**Table A2.7.11: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	907 942	1 951	876 667	1 963	242 181	581	220 761	533
B: 5 001 – 10 000	544 460	3 867	548 584	4 001	635 402	4 969	621 287	5 091
C: 10 001 – 15 000	263 093	3 294	287 179	3 651	242 919	3 044	217 108	2 701
D: 10 001 – 20 000	159 044	2 769	176 529	3 115	526 898	8 847	521 669	9 081
E: 20 001 – 25 000	117 965	2 625	138 912	3 153	415 935	9 088	411 389	9 260
F: 25 001 – 30 000	69 286	1 885	86 888	2 388	347 877	9 322	350 503	9 664
G: 30 001 – 35 000	43 837	1 417	55 799	1 807	189 472	6 056	209 988	6 828
H: 35 001 – 40 000	28 947	1 080	38 022	1 420	102 042	3 789	121 558	4 550
I: 40 001 – 45 000	19 889	842	25 949	1 099	59 264	2 505	73 610	3 117
J: 45 001 – 50 000	16 130	763	18 419	872	37 498	1 774	45 572	2 158
K: 50 001 – 60 000	18 975	1 032	26 239	1 429	44 462	2 423	50 549	2 747
L: 60 001 – 70 000	9 190	593	13 121	846	22 799	1 468	29 184	1 879
M: 70 001 – 80 000	4 810	358	6 845	510	11 107	827	14 118	1 051
N: 80 001 – 90 000	2 394	203	3 699	312	5 720	483	7 288	616
O: 90 000 – 100 000	1 348	128	2 034	192	3 430	324	3 964	375
P: 100 001 – 120 000	1 320	143	1 854	201	2 802	303	3 521	381
Q: 120 001 – 140 000	579	75	794	102	1 194	154	1 313	169
R: 140 001 – 160 000	352	52	440	66	562	84	624	93
S: 160 001 – 180 000	209	36	248	42	307	52	324	55
T: 180 001 – 200 000	352	77	449	98	546	120	514	112
U: 200 001 +	538	77	481	89	897	158	374	148
<b>Total</b>	<b>2 210 660</b>	<b>23 267</b>	<b>2 309 152</b>	<b>27 356</b>	<b>2 893 314</b>	<b>56 372</b>	<b>2 905 218</b>	<b>60 609</b>

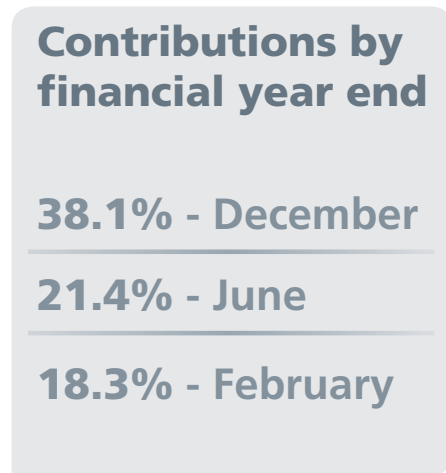
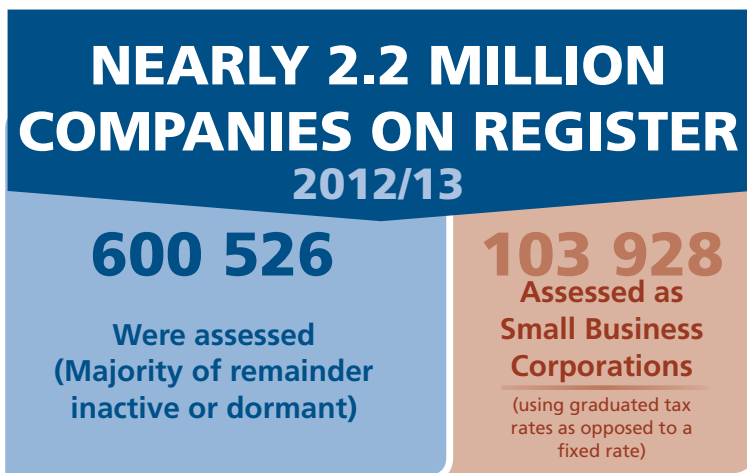
# PERSONAL INCOME TAX

**Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2009 – 2012**

Tax year	2009 [94.5% assessed]		2010 [94.6% assessed]		2011 [92.2% assessed]		2012 [86.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	27 669	74	23 541	63	20 841	55	18 558	49
B: 5 001 – 10 000	32 470	246	27 903	211	23 102	174	20 422	154
C: 10 001 – 15 000	37 839	475	32 593	409	24 706	309	22 110	276
D: 10 001 – 20 000	40 547	713	35 094	618	23 394	412	21 203	373
E: 20 001 – 25 000	46 085	1 048	39 398	896	25 335	576	22 855	520
F: 25 001 – 30 000	43 999	1 226	38 353	1 069	24 306	675	22 154	615
G: 30 001 – 35 000	33 645	1 099	30 341	990	21 033	685	19 525	635
H: 35 001 – 40 000	37 199	1 383	34 329	1 277	24 275	906	22 462	839
I: 40 001 – 45 000	32 023	1 359	30 384	1 290	21 720	923	19 510	829
J: 45 001 – 50 000	28 312	1 348	27 533	1 311	21 504	1 024	20 165	960
K: 50 001 – 60 000	51 758	2 842	49 932	2 748	38 960	2 155	36 608	2 026
L: 60 001 – 70 000	34 250	2 219	34 651	2 246	29 386	1 907	29 283	1 902
M: 70 001 – 80 000	26 974	2 015	27 754	2 074	24 979	1 867	25 090	1 875
N: 80 001 – 90 000	17 035	1 446	18 191	1 544	18 403	1 561	18 847	1 600
O: 90 000 – 100 000	12 758	1 210	13 141	1 247	13 660	1 296	13 275	1 259
P: 100 001 – 120 000	15 332	1 672	16 034	1 747	16 815	1 835	16 295	1 778
Q: 120 001 – 140 000	6 576	846	6 816	877	7 393	952	7 298	939
R: 140 001 – 160 000	2 748	408	2 979	442	3 271	486	3 185	473
S: 160 001 – 180 000	1 195	202	1 215	205	1 453	245	1 397	236
T: 180 001 – 200 000	989	205	1 071	222	1 191	245	1 188	246
U: 200 001 +	46	16	41	14	62	22	64	22
<b>Total</b>	<b>529 449</b>	<b>22 054</b>	<b>491 294</b>	<b>21 501</b>	<b>385 789</b>	<b>18 309</b>	<b>361 494</b>	<b>17 604</b>

# COMPANY INCOME TAX

For the 2011 tax year:



## 3 COMPANY INCOME TAX

### KEY HIGHLIGHTS

Companies' assessed data for the 2011 tax year shows:

- About a third of the 600 526 companies assessed had positive taxable income, a further third had taxable income equal to zero and the remaining third was in an assessed loss position;
- Company Income Tax (CIT) was the third largest contributor (20.6%) to tax revenue in 2011/12;
- The concentrated nature of the South African economy is evident as 266 large companies with taxable income of more than R200 million (0.2% of companies with positive taxable income), were liable for 58.2% of the tax assessed of companies with positive taxable income;
- The *Financial intermediation, insurance, real-estate & business services* sector comprised 254 066 (42.3%) of the assessed companies and was responsible for 36.8% of tax assessed; and
- Of the 600 526 companies assessed, 103 928 were assessed as Small Business Corporations (SBCs) and paid tax at graduated income tax rates instead of a fixed rate.

### INTRODUCTION

Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. All companies and close corporations are required to register as provisional taxpayers. CIT has been the third largest contributor to tax revenue, since 2009/10 when it contributed 22.9%. For 2011/12 and 2012/13 it retained its status as the third largest contributor but its relative contribution declined to 20.6% and 19.8% respectively.

The current headline CIT rate is 28%. Some sectors of the economy have different effective tax rates because of sector-specific tax dispensations and deductions. Examples of these include the gold mining formula, farming deductions and valuations, as well as the accelerated depreciation of capital assets for qualifying sectors. SBCs with a turnover of not more than R14 million qualify for a special tax dispensation in the form of graduated income tax rates instead of a fixed rate. Micro businesses with an annual turnover of less than R1 million may also elect to pay only turnover tax. This tax has a graduated tax rate structure with a maximum marginal rate of 7%. As part of CIT, companies are required to pay Capital Gains Tax (CGT) on the disposal of assets.

This chapter gives an overview of:

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

## PROVISIONAL TAX PAYMENTS

Companies automatically fall into the provisional tax system. This system requires taxpayers to provide for their final tax liability by paying two amounts during the year of assessment and a third voluntary “top-up” payment after the end of the tax year to avoid being charged with penalties and interest.

The first provisional tax payment must be made within six months of the year of assessment while the second payment must be made no later than the last working day of the year of assessment. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008, as set out in the Fourth Schedule to the Income Tax Act, requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. Companies that fail to comply with this requirement incur significant penalties. The third payment is voluntary. It may be made within seven months of the year of assessment if the year of assessment ends in February or within six months of the year of assessment if it ends in any other month.

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

As a result of a more rigorous application of paragraph 19(3) of the Fourth Schedule of the Income Tax Act as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), third provisional payments have declined significantly. They comprised R12.3 billion (9.4%) of provisional tax paid in 2009 but only R3.4 billion (2.2%) in 2012 which is well below the 20% allowed (see *Table 3.1*).

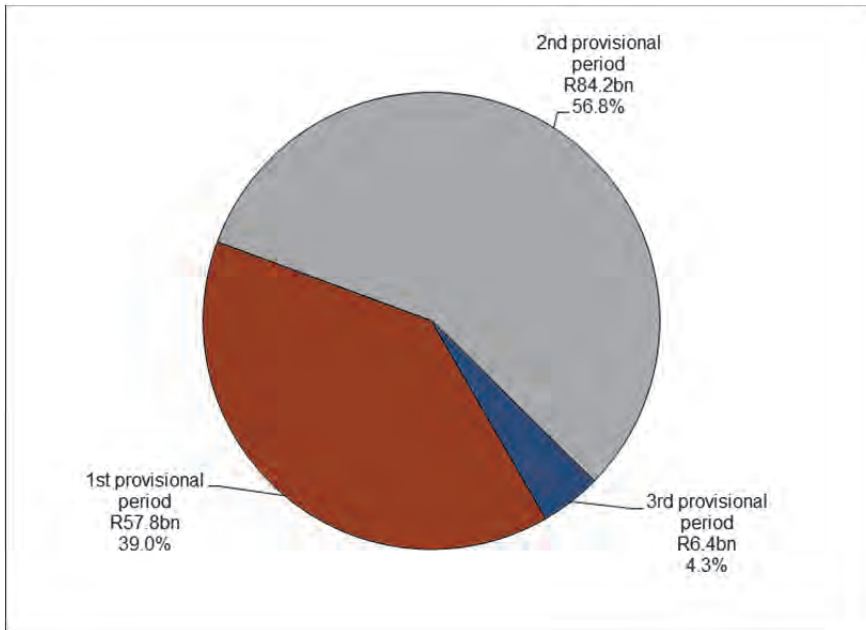
**Table 3.1: Provisional tax payments by provisional period by tax year, 2009 – 2012**

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2009	48 851	-8.5%	70 212	0.9%	12 327	-64.5%	<b>131 389</b>
2010	50 131	2.6%	72 330	3.0%	8 273	-32.9%	<b>130 733</b>
2011	57 797	15.3%	84 205	16.4%	6 366	-23.1%	<b>148 368</b>
2012	65 646	13.6%	84 721	0.6%	3 381	-46.9%	<b>153 748</b>
<b>Percentage of total</b>							
2009	37.2%		53.4%		9.4%		<b>100.0%</b>
2010	38.3%		55.3%		6.3%		<b>100.0%</b>
2011	39.0%		56.8%		4.3%		<b>100.0%</b>
2012	42.7%		55.1%		2.2%		<b>100.0%</b>

*Figure 3.1* shows the provisional tax payments by period for 2011.

# COMPANY INCOME TAX

**Figure 3.1 Provisional tax payments by provisional period, 2011**



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

**Table 3.2: Example of timeline for provisional tax payments**

Fiscal year Date due	Company financial year-end 2012											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2011/12</b>	Number of payments - 12											
31-Jul-11	2012 1st											
31-Aug-11	2012 1st											
30-Sep-11	2012 1st											
31-Oct-11	2012 1st											
30-Nov-11	2012 1st											
31-Dec-11	2012 1st											
31-Jan-12	2012 2nd											
28-Feb-12	2012 2nd											
31-Mar-12	2012 2nd											
<b>2012/13</b>	Number of payments - 21											
30-Apr-12	2012 2nd											
31-May-12	2012 2nd											
30-Jun-12	2012 2nd											
31-Jul-12	2012 3rd											
31-Aug-12	2012 2nd											
30-Sep-12	2012 3rd <sup>1</sup> 2012 3rd											
31-Oct-12	2012 3rd											
30-Nov-12	2012 3rd											
31-Dec-12	2012 3rd											
31-Jan-13	2012 3rd											
28-Feb-13	2012 3rd											
31-Mar-13	2012 3rd											
<b>2013/14</b>	Number of payments - 3											
30-Apr-13	2012 3rd											
31-May-13	2012 3rd											
30-Jun-13	2012 3rd											

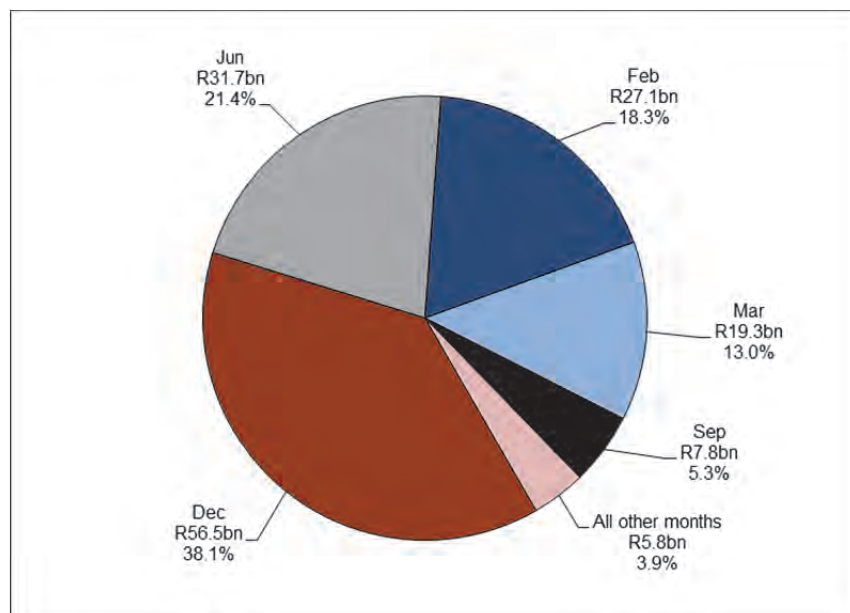
1. If the tax year of a company ends at the end of February, the third payment is then due seven months after the end of the tax year. In this case the third payment for 2012 would be due on 30 September 2012.



# COMPANY INCOME TAX

The significant CIT provisional taxpayers have financial year-ends in March, June, September and December. The June and December year-end companies contributed on average almost 60% of the total provisional tax for a specific fiscal year. *Figure 3.2* shows provisional tax payments by companies' financial year-end.

**Figure 3.2 Provisional tax payments by companies' financial year-end, 2011**



Provisional tax payments for a specific tax year are made over several fiscal years as illustrated in *Table 3.3*. During 2011/12 about 55% of the tax paid related to the 2011 tax year and around 43% to the 2012 tax year.

**Table 3.3: Provisional tax payments by tax year and fiscal year, 2008/09 – 2012/13**

R million	2008/09	2009/10	2010/11	2011/12	2012/13	Total
<b>Tax year (down)</b>						
Prior to 2007	724	320	69	33	7	<b>1 154</b>
2007	9 150	465	121	59	44	<b>9 839</b>
2008	97 299	7 402	275	270	66	<b>105 311</b>
2009	55 839	72 589	2 646	182	133	<b>131 389</b>
2010	328	54 309	74 084	1 924	89	<b>130 733</b>
2011	0	8	59 858	86 368	2 133	<b>148 368</b>
2012	–	–	14	67 566	86 168	<b>153 748</b>
post 2012	–	–	0	1 276	76 462	<b>77 739</b>
<b>Total</b>	<b>163 341</b>	<b>135 092</b>	<b>137 068</b>	<b>157 677</b>	<b>165 102</b>	
prior to y-1	724	785	466	543	339	
y-1	9 150	7 402	2 646	1 924	2 133	
y	97 299	72 589	74 084	86 368	86 168	
y+1	55 839	54 309	59 858	67 566	76 462	
post y+1	328	8	14	1 276	–	
<b>Total</b>	<b>163 341</b>	<b>135 092</b>	<b>137 068</b>	<b>157 677</b>	<b>165 102</b>	
prior to y-1	0.4%	0.6%	0.3%	0.3%	0.2%	
y-1	5.6%	5.5%	1.9%	1.2%	1.3%	
y	59.6%	53.7%	54.0%	54.8%	52.2%	
y+1	34.2%	40.2%	43.7%	42.9%	46.3%	
post y+1	0.2%	0.0%	0.0%	0.8%	–	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

The collection of provisional tax has increased by 22.2% since the recession from R135.1 billion in 2009/10 to R165.1 billion in 2012/13. The impact of the global financial crisis still lingers and total CIT collections have still not reached the pre-crisis peak of R167.2 billion in 2008/09.

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

## NUMBER OF COMPANIES ON REGISTER

On 31 March 2013 SARS had nearly 2.2 million companies on its tax register. Most of these companies were inactive or dormant. The broadening of the tax base, through education, outreach and enforcement initiatives, has increased the number of companies registered by 16.9% since 31 March 2010.

The definition of “liable cases per tax year” has been changed to improve its accuracy. Liable cases per tax year are now defined as all those companies who have been assessed for a tax year, plus companies who were assessed in any of the two years prior to the relevant tax year but excluding those whose status changed to “suspended” or “estate” prior to the commencement of the tax year in question.

The number of companies liable to submit returns ranged from a high of 764 005 to 735 507 between 2009 and 2012. For 2009, 87.4% of the liable companies had been assessed while only 59.9% had been assessed for 2012 (*Table 3.4*).

Assessments for 2011 resulted in 13.0% of taxpayers receiving refunds, 15.9% owing SARS after assessment and 71.0% having no liability after assessment.

**Table 3.4: Number of companies, 2009 – 2012**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-10	1 878 856	2.4%	2009	759 829	664 399	87.4%
31-Mar-11	2 078 182	10.6%	2010	764 005	647 857	84.8%
31-Mar-12	2 034 719	-2.1%	2011	742 448	600 526	80.9%
31-Mar-13	2 195 883	7.9%	2012	735 507	440 550	59.9%

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

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

## Provisional tax as an indicator of the completeness of assessments

Provisional tax collections for previous tax years have been found to be close to 100% of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are therefore known long before assessments for a tax year are carried out and this enables reliable extrapolations. The tax assessed as a percentage of the provisional tax payments received for the relevant tax year is therefore a more reliable gauge for determining the completeness of the issued assessments.

*Table 3.5* shows the tax assessed for a specific tax year compared with the provisional tax payments received. Between 2009 and 2012 more provisional tax was paid than actual tax assessed.

# COMPANY INCOME TAX

**Table 3.5: Provisional tax payments and tax assessed by tax year, 2009 – 2012**

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2009	131 389	129 653	98.7%
2010	130 733	126 275	96.6%
2011	148 368	139 355	93.9%
2012	153 748	84 955	55.3%

The tables in the remainder of this chapter reflect tax assessed as a percentage of provisional tax payment collections rather than tax assessed as a percentage of companies liable to submit.

## TAXABLE INCOME AND TAX ASSESSED

### By taxable income group

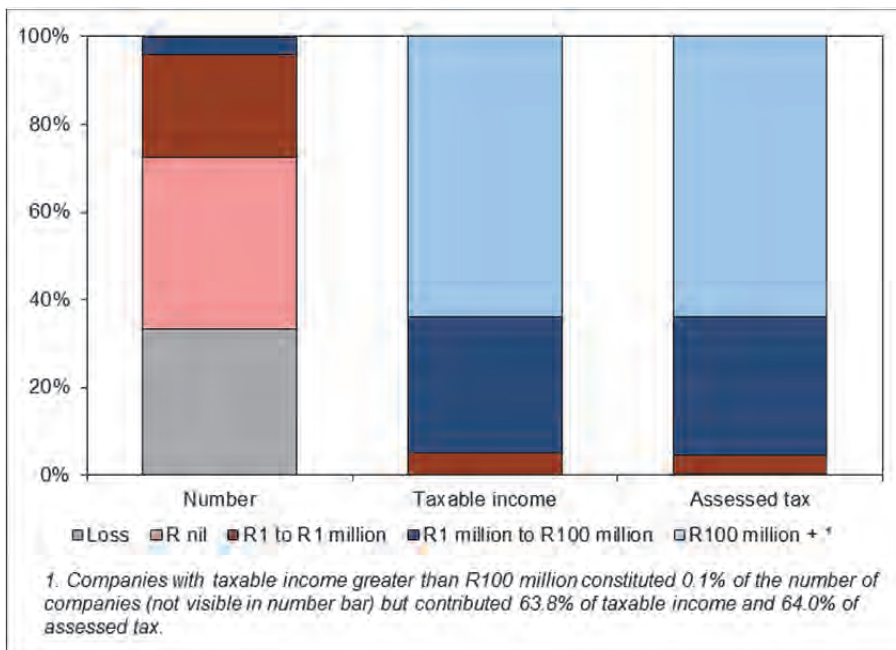
Table 3.6 shows the effective tax rates for companies assessed in 2011. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to special dispensations and deductions. These include personal service providers, non-resident companies, long-term insurance companies, oil and gas companies, gold mining companies and small business corporations (the impact of which can be seen in the R1 to R1 million grouping).

**Table 3.6: Number of companies, taxable income and tax assessed, 2011**

Number	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate
Loss	199 705	-422 993	548	N/A
R nil	234 969	–	10	N/A
R1 to R1 million	140 837	25 337	5 817	23.0%
R1 million to R100 million	24 534	155 188	43 819	28.2%
R100 million +	481	317 650	89 160	28.1%
<b>Total</b>	<b>600 526</b>	<b>498 176</b>	<b>139 355</b>	<b>28.0%</b>

Figure 3.3 shows the distribution of the number of companies assessed and tax assessed for 2011.

**Figure 3.3 Assessed companies, taxable income and tax assessed by taxable income group, 2011**



# COMPANY INCOME TAX

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

Table A3.3.2 shows that 58.2% of the tax assessed in 2011 was paid by large companies with taxable income of greater than R200 million. These companies represent only 0.2% of the total number of companies assessed with positive taxable income.

## By sector

The *Financial intermediation, insurance, real-estate & business services* sector is the largest sector with 42.3% of the total number of assessed companies in 2011. This sector accounts for 36.8% of the tax assessed in 2011 (see Figure 3.4).

**Figure 3.4 Companies' tax assessed by economic activity, 2011**

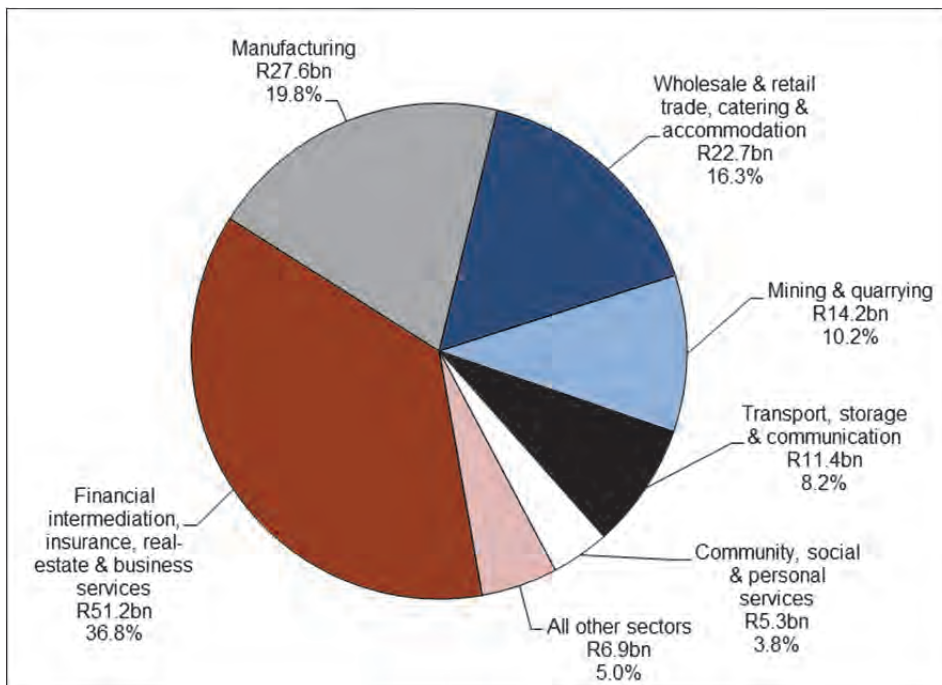


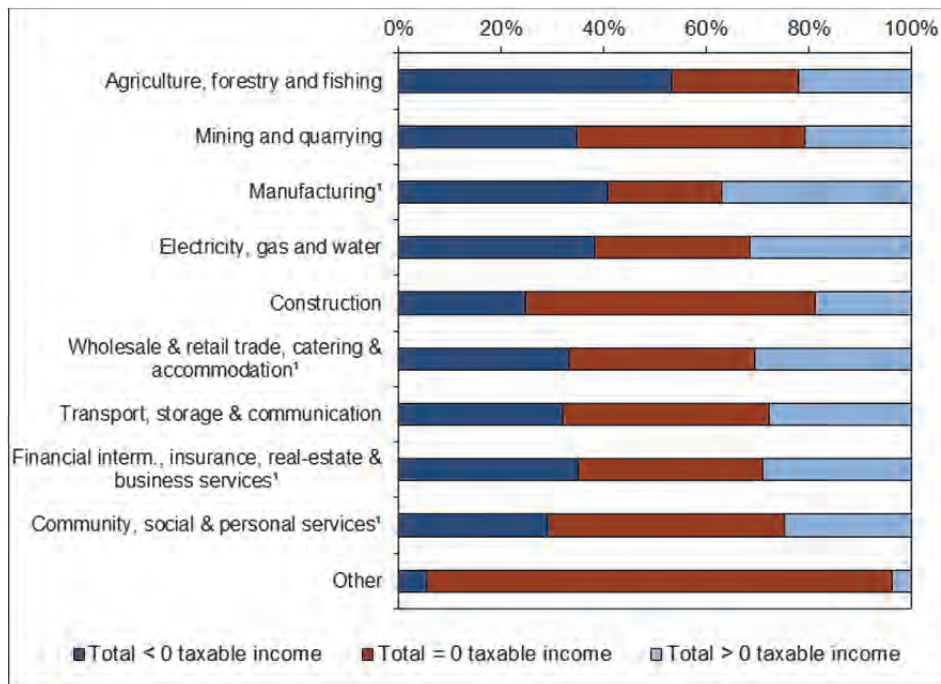
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies while Table A3.4.2 uses these SARS sector codes and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that SARS' sector codes are not yet fully aligned with the SIC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

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

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

Figure 3.5 shows the distribution of taxpayers by economic activity and taxable income groups for 2011.

**Figure 3.5 Number of taxpayers by economic activity and taxable income group, 2011**



## COMPANIES WITH ASSESSED LOSSES OR PROFITS

Where losses for companies are reported, these assessed losses do not only reflect the loss for the tax year, but may also include assessed losses carried forward from previous tax years. If a company therefore had a taxable profit for the year it is possible that it could still be in an assessed loss position if the taxable profit for the year is insufficient to clear the assessed loss brought forward.

The *Financing, insurance, real-estate & business services* sector had the highest number of companies with assessed losses in 2011 (32.7% of all companies with assessed losses) followed by the *Construction* sector (11.9%) and *Retail trade* sector (11.7%).

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

## SMALL BUSINESS CORPORATIONS

Companies can elect to be taxed as SBCs if they meet certain criteria. These include amongst others, an annual turnover of less than R14 million and limited shareholding. This choice to be taxed as a SBC must be exercised on an annual basis.

Table 3.7 illustrates the increase in the SBC brackets for the 2009 and the 2012 tax years. The threshold of the first SBC bracket increased from R46 000 in 2009 to R59 750 in 2012, an increase of 29.9%.

SBCs benefit from graduated income tax rates instead of having fixed tax rates. They also qualify to immediately write-off all plant or machinery used in a process of manufacture and also for an accelerated write-off allowance for depreciable assets (50%:30%:20%).

**Table 3.7: Small business corporations tax rates, 2009 and 2012**

Tax year	2009		2012		SBC rate	Percentage increase in top bracket
Rand						
Taxable income brackets	0	– 46 000	0	– 59 750	0%	29.9%
	46 001	– 300 000	59 751	– 300 000	10%	–
	300 001	and over	300 001	and over	28%	–

In any year of assessment SBCs can be taxed on one of two different tax year rates. For example, they can be taxed on 2011 tax rates or 2012 tax rates.

- 2011 tax rates (rates in effect from 1 April 2010 to 31 March 2011) are applicable for SBCs with years of assessment ending between 1 January 2011 and 31 March 2011.
- 2012 tax rates (rates in effect from 1 April 2011 to 31 March 2012) are applicable for SBCs with years of assessment ending between 1 April 2011 and 31 December 2011.

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

# COMPANY INCOME TAX

**Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2008/09 – 2012/13**

R million Fiscal year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2008/09	221	31 477	21 575	679	750	41 242	452	2 389	7 857	500	405	55 796	163 341
2009/10	202	31 406	19 392	913	847	28 943	541	2 142	6 814	676	514	42 701	135 092
2010/11	206	28 318	19 113	750	803	29 991	602	2 162	7 195	348	612	46 968	137 068
2011/12	235	29 663	20 704	1 253	841	35 382	717	2 267	8 507	551	637	56 920	157 677
2012/13	284	33 168	22 495	869	888	39 852	774	3 233	9 064	657	463	53 355	165 102
<b>Percentage of total</b>													
2008/09	0.1%	19.3%	13.2%	0.4%	0.5%	25.2%	0.3%	1.5%	4.8%	0.3%	0.2%	34.2%	100.0%
2009/10	0.1%	23.2%	14.4%	0.7%	0.6%	21.4%	0.4%	1.6%	5.0%	0.5%	0.4%	31.6%	100.0%
2010/11	0.2%	20.7%	13.9%	0.5%	0.6%	21.9%	0.4%	1.6%	5.2%	0.3%	0.4%	34.3%	100.0%
2011/12	0.1%	18.8%	13.1%	0.8%	0.5%	22.4%	0.5%	1.4%	5.4%	0.3%	0.4%	36.1%	100.0%
2012/13	0.2%	20.1%	13.6%	0.5%	0.5%	24.1%	0.5%	2.0%	5.5%	0.4%	0.3%	32.3%	100.0%
Period	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change							Total
2008/09	55 424	12.8%	71 803	13.2%	36 113	18.4%							163 341
2009/10	45 615	-17.7%	72 058	0.4%	17 419	-51.8%							135 092
2010/11	54 023	18.4%	73 591	2.1%	9 455	-45.7%							137 068
2011/12	63 919	18.3%	87 523	18.9%	6 236	-34.0%							157 677
2011/12	70 789	10.7%	87 848	0.4%	6 465	3.7%							165 102
<b>Percentage of total</b>													
2008/09	33.9%		44.0%		22.1%								100.0%
2009/10	33.8%		53.3%		12.9%								100.0%
2010/11	39.4%		53.7%		6.9%								100.0%
2011/12	40.5%		55.5%		4.0%								100.0%
2012/13	42.9%		53.2%		3.9%								100.0%

# COMPANY INCOME TAX

**Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2009 – 2012**

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2009	193	28 410	18 827	822	826	32 578	448	2 081	6 748	513	451	39 494	131 389
2010	184	25 609	19 474	729	723	27 589	566	2 106	6 573	390	615	46 177	130 733
2011	201	27 144	19 297	801	819	31 742	693	2 164	7 824	542	614	56 527	148 368
2012	250	29 800	20 098	1 245	812	38 282	719	2 516	8 780	646	446	50 154	153 748
<b>Percentage of total</b>													
2009	0.1%	21.6%	14.3%	0.6%	0.6%	24.8%	0.3%	1.6%	5.1%	0.4%	0.3%	30.1%	100.0%
2010	0.1%	19.6%	14.9%	0.6%	0.6%	21.1%	0.4%	1.6%	5.0%	0.3%	0.5%	35.3%	100.0%
2011	0.1%	18.3%	13.0%	0.5%	0.6%	21.4%	0.5%	1.5%	5.3%	0.4%	0.4%	38.1%	100.0%
2012	0.2%	19.4%	13.1%	0.8%	0.5%	24.9%	0.5%	1.6%	5.7%	0.4%	0.3%	32.6%	100.0%
<b>Period</b>													
	<b>1st</b>	<b>Percentage</b>			<b>2nd</b>	<b>Percentage</b>			<b>3rd</b>	<b>Percentage</b>			<b>Total</b>
	<b>Provisional</b>	<b>change</b>			<b>Provisional</b>	<b>change</b>			<b>Provisional</b>	<b>change</b>			
	<b>period</b>				<b>period</b>				<b>period</b>				
2009	48 851	-8.5%			70 212	0.9%			12 327	-64.5%			131 389
2010	50 131	2.6%			72 330	3.0%			8 273	-32.9%			130 733
2011	57 797	15.3%			84 205	16.4%			6 366	-23.1%			148 368
2012	65 646	13.6%			84 721	0.6%			3 381	-46.9%			153 748
<b>Percentage of total</b>													
2009	37.2%				53.4%				9.4%				100.0%
2010	38.3%				55.3%				6.3%				100.0%
2011	39.0%				56.8%				4.3%				100.0%
2012	42.7%				55.1%				2.2%				100.0%



# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2008/09 – 2012/13**

Fiscal year Sector (R million)	2008/09	2009/10	2010/11	2011/12	2012/13
Agencies and other services <sup>1</sup>	3 127	3 292	2 817	2 982	3 585
Agriculture, forestry and fishing	2 020	2 177	1 871	2 276	2 661
Bricks, ceramic, glass, cement and similar products	1 108	914	788	590	628
Catering and accommodation	968	932	899	889	918
Chemicals and chemical, rubber and plastic products	4 204	3 665	4 188	4 169	4 104
Clothing and footwear	331	299	386	449	444
Coal and petroleum products	10 400	6 743	4 110	7 856	7 846
Construction	4 206	4 638	3 176	2 953	3 230
Educational services	249	248	259	296	326
Electricity, gas and water	1 076	1 312	1 304	1 324	1 318
Financing, insurance, real estate and business services	46 451	39 463	38 548	47 603	49 249
Food, drink and tobacco	3 634	4 532	5 287	5 758	6 985
Leather, leather goods and fur (excl. footwear & clothing)	35	39	50	61	56
Long term insurance	8 535	7 427	6 520	6 206	7 997
Machinery and related items	4 246	3 965	3 289	3 831	4 201
Medical, dental and other health and veterinary services	2 255	2 817	3 105	2 945	3 257
Metal (including metal products)	9 881	4 083	3 574	3 209	3 219
Mining and quarrying	22 133	9 829	15 017	16 911	13 141
Other manufacturing industries	2 579	2 621	2 726	2 907	3 102
Paper, printing and publishing	1 989	1 644	1 368	1 472	1 595
Personal and household services	69	73	79	82	104
Recreation and cultural services	1 979	2 309	2 444	2 690	1 875
Research and scientific institutes	92	120	119	127	200
Retail trade	7 593	7 120	8 221	9 867	11 205
Scientific, optical and similar equipment	268	372	319	303	335
Social and related community services	14	9	10	8	13
Specialised repair services	423	396	332	271	228
Textiles	127	132	162	163	154
Transport equipment	227	213	197	269	387
Transport, storage and communications	11 739	13 218	12 807	12 323	13 677
Vehicles, parts and accessories	4 634	3 714	5 144	7 018	6 727
Wholesale trade	6 157	6 298	6 589	6 797	10 509
Wood, wood products and furniture	377	316	253	268	317
Other	214	161	1 109	2 793	1 511
<b>Total</b>	<b>163 341</b>	<b>135 092</b>	<b>137 068</b>	<b>157 677</b>	<b>165 102</b>

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

# COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2008/09 – 2012/13 (continued)

Fiscal year	2008/09	2009/10	2010/11	2011/12	2012/13
<b>Sector (percentage of total)</b>					
Agencies and other services	1.9%	2.4%	2.1%	1.9%	2.2%
Agriculture, forestry and fishing	1.2%	1.6%	1.4%	1.4%	1.6%
Bricks, ceramic, glass, cement and similar products	0.7%	0.7%	0.6%	0.4%	0.4%
Catering and accommodation	0.6%	0.7%	0.7%	0.6%	0.6%
Chemicals and chemical, rubber and plastic products	2.6%	2.7%	3.1%	2.6%	2.5%
Clothing and footwear	0.2%	0.2%	0.3%	0.3%	0.3%
Coal and petroleum products	6.4%	5.0%	3.0%	5.0%	4.8%
Construction	2.6%	3.4%	2.3%	1.9%	2.0%
Educational services	0.2%	0.2%	0.2%	0.2%	0.2%
Electricity, gas and water	0.7%	1.0%	1.0%	0.8%	0.8%
Financing, insurance, real estate and business services	28.4%	29.2%	28.1%	30.2%	29.8%
Food, drink and tobacco	2.2%	3.4%	3.9%	3.7%	4.2%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	5.2%	5.5%	4.8%	3.9%	4.8%
Machinery and related items	2.6%	2.9%	2.4%	2.4%	2.5%
Medical, dental and other health and veterinary services	1.4%	2.1%	2.3%	1.9%	2.0%
Metal (including metal products)	6.0%	3.0%	2.6%	2.0%	2.0%
Mining and quarrying	13.6%	7.3%	11.0%	10.7%	8.0%
Other manufacturing industries	1.6%	1.9%	2.0%	1.8%	1.9%
Paper, printing and publishing	1.2%	1.2%	1.0%	0.9%	1.0%
Personal and household services	0.0%	0.1%	0.1%	0.1%	0.1%
Recreation and cultural services	1.2%	1.7%	1.8%	1.7%	1.1%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	4.6%	5.3%	6.0%	6.3%	6.8%
Scientific, optical and similar equipment	0.2%	0.3%	0.2%	0.2%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.3%	0.3%	0.2%	0.2%	0.1%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.1%	0.2%	0.1%	0.2%	0.2%
Transport, storage and communications	7.2%	9.8%	9.3%	7.8%	8.3%
Vehicles, parts and accessories	2.8%	2.7%	3.8%	4.5%	4.1%
Wholesale trade	3.8%	4.7%	4.8%	4.3%	6.4%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	0.1%	0.1%	0.8%	1.8%	0.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2008/09 – 2012/13 (continued)

Fiscal year	2009/10	2010/11	2011/12	2012/13
<b>Sector (percentage change year-on-year)</b>				
Agencies and other services	5.3%	-14.4%	6.2%	19.8%
Agriculture, forestry and fishing	7.8%	-14.1%	21.7%	16.9%
Bricks, ceramic, glass, cement and similar products	-17.5%	-13.8%	-25.1%	6.4%
Catering and accommodation	-3.8%	-3.5%	-1.1%	3.2%
Chemicals and chemical, rubber and plastic products	-12.8%	14.3%	-0.5%	-1.6%
Clothing and footwear	-9.6%	28.9%	16.4%	-1.1%
Coal and petroleum products	-35.2%	-39.0%	91.2%	-0.1%
Construction	10.3%	-31.5%	-7.0%	9.4%
Educational services	-0.3%	4.5%	14.3%	10.1%
Electricity, gas and water	21.9%	-0.6%	1.5%	-0.5%
Financing, insurance, real estate and business services	-15.0%	-2.3%	23.5%	3.5%
Food, drink and tobacco	24.7%	16.7%	8.9%	21.3%
Leather, leather goods and fur (excl. footwear & clothing)	13.1%	26.0%	21.8%	-8.3%
Long term insurance	-13.0%	-12.2%	-4.8%	28.9%
Machinery and related items	-6.6%	-17.0%	16.5%	9.7%
Medical, dental and other health and veterinary services	24.9%	10.2%	-5.2%	10.6%
Metal (including metal products)	-58.7%	-12.5%	-10.2%	0.3%
Mining and quarrying	-55.6%	52.8%	12.6%	-22.3%
Other manufacturing industries	1.7%	4.0%	6.7%	6.7%
Paper, printing and publishing	-17.3%	-16.8%	7.7%	8.3%
Personal and household services	5.5%	8.8%	3.9%	27.0%
Recreation and cultural services	16.7%	5.8%	10.1%	-30.3%
Research and scientific institutes	30.7%	-0.3%	6.0%	58.1%
Retail trade	-6.2%	15.5%	20.0%	13.6%
Scientific, optical and similar equipment	38.6%	-14.1%	-5.1%	10.5%
Social and related community services	-34.7%	8.8%	-17.3%	68.0%
Specialised repair services	-6.5%	-16.0%	-18.4%	-16.0%
Textiles	4.7%	22.4%	0.5%	-5.3%
Transport equipment	-6.2%	-7.7%	36.7%	43.9%
Transport, storage and communications	12.6%	-3.1%	-3.8%	11.0%
Vehicles, parts and accessories	-19.8%	38.5%	36.4%	-4.2%
Wholesale trade	2.3%	4.6%	3.2%	54.6%
Wood, wood products and furniture	-16.2%	-19.8%	5.9%	18.3%
Other	-25.0%	590.0%	152.0%	-45.9%
<b>Total</b>	<b>-17.3%</b>	<b>1.5%</b>	<b>15.0%</b>	<b>4.7%</b>

# COMPANY INCOME TAX

**Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000	3 632	-264 377	949	4 034	-309 737	847	4 001	-321 810	544	2 569	-174 268	40
B: -5 000 001 to -10 000 000	3 107	-21 719	1	3 315	-23 050	10	3 389	-23 541	0	2 568	-17 775	0
C: -1 000 001 to -5 000 000	20 098	-41 940	35	21 937	-45 873	2	21 881	-45 741	1	17 117	-35 709	1
D: -500 001 to -1 000 000	19 619	-13 799	1	20 789	-14 649	16	20 054	-14 168	1	15 746	-11 105	0
E: -250 001 to -500 000	27 269	-9 693	0	27 869	-9 947	1	25 715	-9 185	2	19 449	-6 961	0
F: -100 001 to -250 000	39 887	-6 553	0	39 707	-6 532	0	35 181	-5 803	0	26 039	-4 300	0
G: -1 to -100 000	109 385	-3 321	0	102 751	-3 133	0	89 484	-2 745	0	65 172	-2 021	0
H: = 0	260 168	-	55	255 387	-	43	234 969	-	10	156 197	-	5
I: 1 to 100 000	90 910	2 788	511	83 899	2 725	454	77 003	2 619	416	59 404	2 105	333
J: 100 001 to 250 000	29 244	4 770	1 036	28 773	4 712	978	28 066	4 601	937	23 640	3 886	783
K: 250 001 to 500 000	20 569	7 244	1 686	20 259	7 140	1 622	20 547	7 241	1 606	17 950	6 338	1 386
L: 500 001 to 750 000	9 042	5 542	1 473	8 945	5 491	1 427	9 252	5 666	1 463	8 055	4 943	1 266
M: 750 001 to 1 000 000	5 494	4 758	1 299	5 809	5 061	1 362	5 969	5 211	1 395	5 250	4 593	1 218
N: 1 000 001 to 2 500 000	12 684	19 938	5 578	11 749	18 547	5 207	12 111	19 012	5 315	10 715	16 775	4 680
O: 2 500 001 to 5 000 000	5 578	19 616	5 536	5 445	19 100	5 444	5 560	19 494	5 509	4 918	17 179	4 843
P: 5 000 001 to 7 500 000	2 271	13 867	3 913	2 170	13 254	3 766	2 146	13 091	3 712	1 867	11 377	3 217
Q: 7 500 001 to 10 000 000	1 231	10 628	3 007	1 115	9 666	2 739	1 170	10 117	2 862	976	8 412	2 375
R: 10 000 001 to 25 000 000	2 414	37 491	10 601	2 212	34 333	9 685	2 316	35 567	10 047	1 795	27 677	7 791
S: 25 000 001 to 50 000 000	845	29 096	8 180	800	27 647	7 809	784	27 079	7 636	572	19 535	5 627
T: 50 000 001 to 75 000 000	306	18 748	5 308	298	18 152	5 146	304	18 665	5 290	187	11 581	3 260
U: 75 000 001 to 100 000 000	142	12 079	3 418	132	11 349	3 195	143	12 164	3 448	95	8 293	2 333
V: 100 000 001 to 200 000 000	246	35 040	9 985	235	33 209	9 381	215	29 859	8 445	132	18 255	5 132
W: 200 000 001 +	258	237 158	67 078	227	238 254	67 140	266	287 791	80 715	137	145 476	40 765
<b>Total</b>	<b>664 399</b>	<b>129 653</b>	<b>129 653</b>	<b>647 857</b>	<b>126 275</b>	<b>126 275</b>	<b>600 526</b>	<b>139 355</b>	<b>139 355</b>	<b>440 550</b>	<b>84 955</b>	<b>84 955</b>
Total < 0 taxable income	222 997	-361 402	987	220 402	-412 920	876	199 705	-422 993	548	148 660	-252 140	42
Total = 0 taxable income	260 168	-	55	255 387	-	43	234 969	-	10	156 197	-	5
Total > 0 taxable income	181 234	458 762	128 611	172 068	448 641	125 355	165 852	498 176	138 796	135 693	306 424	84 908
<b>Total</b>	<b>664 399</b>	<b>129 653</b>	<b>129 653</b>	<b>647 857</b>	<b>126 275</b>	<b>126 275</b>	<b>600 526</b>	<b>139 355</b>	<b>139 355</b>	<b>440 550</b>	<b>84 955</b>	<b>84 955</b>
<b>Percentage</b>												
Total < 0 taxable income	33.6%			34.0%			33.3%			33.7%		
Total = 0 taxable income	39.2%			39.4%			39.1%			35.5%		
Total > 0 taxable income	27.3%			26.6%			27.6%			30.8%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

# COMPANY INCOME TAX

**Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000	50.2%	0.6%	0.4%	48.8%	0.6%	0.4%	46.4%	0.5%	0.3%	43.8%	0.7%	0.4%
J: 100 001 to 250 000	16.1%	1.0%	0.8%	16.7%	1.1%	0.8%	16.9%	0.9%	0.7%	17.4%	1.3%	0.9%
K: 250 001 to 500 000	11.3%	1.6%	1.3%	11.8%	1.6%	1.3%	12.4%	1.5%	1.2%	13.2%	2.1%	1.6%
L: 500 001 to 750 000	5.0%	1.2%	1.1%	5.2%	1.2%	1.1%	5.6%	1.1%	1.1%	5.9%	1.6%	1.5%
M: 750 001 to 1 000 000	3.0%	1.0%	1.0%	3.4%	1.1%	1.1%	3.6%	1.0%	1.0%	3.9%	1.5%	1.4%
N: 1 000 001 to 2 500 000	7.0%	4.3%	4.3%	6.8%	4.1%	4.2%	7.3%	3.8%	3.8%	7.9%	5.5%	5.5%
O: 2 500 001 to 5 000 000	3.1%	4.3%	4.3%	3.2%	4.3%	4.3%	3.4%	3.9%	4.0%	3.6%	5.6%	5.7%
P: 5 000 001 to 7 500 000	1.3%	3.0%	3.0%	1.3%	3.0%	3.0%	1.3%	2.6%	2.7%	1.4%	3.7%	3.8%
Q: 7 500 001 to 10 000 000	0.7%	2.3%	2.3%	0.6%	2.2%	2.2%	0.7%	2.0%	2.1%	0.7%	2.7%	2.8%
R: 10 000 001 to 25 000 000	1.3%	8.2%	8.2%	1.3%	7.7%	7.7%	1.4%	7.1%	7.2%	1.3%	9.0%	9.2%
S: 25 000 001 to 50 000 000	0.5%	6.3%	6.4%	0.5%	6.2%	6.2%	0.5%	5.4%	5.5%	0.4%	6.4%	6.5%
T: 50 000 001 to 75 000 000	0.2%	4.1%	4.1%	0.2%	4.0%	4.1%	0.2%	3.7%	3.8%	0.1%	3.8%	3.8%
U: 75 000 001 to 100 000 000	0.1%	2.6%	2.7%	0.1%	2.5%	2.5%	0.1%	2.4%	2.5%	0.1%	2.7%	2.7%
V: 100 000 001 to 200 000 000	0.1%	7.6%	7.8%	0.1%	7.4%	7.5%	0.1%	6.0%	6.1%	0.1%	6.0%	6.0%
W: 200 000 001 +	0.1%	51.7%	52.2%	0.1%	53.1%	53.6%	0.2%	57.8%	58.2%	0.1%	47.5%	48.0%
<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>

# COMPANY INCOME TAX

**Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2009 – 2012**

Sector	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	55 262	3 196	3 078	49 903	212	2 526	44 988	1 381	2 561	28 411	1 449	2 309
Agriculture, forestry and fishing	21 333	-14 917	1 933	21 470	-18 734	1 794	20 262	-21 342	1 957	15 414	-14 546	1 417
Bricks, ceramic, glass, cement and similar products	2 721	-2 731	457	2 576	-3 584	507	2 294	-3 853	545	1 819	-1 373	387
Catering and accommodation	22 282	-6 121	870	22 610	-8 002	904	21 374	-9 692	800	15 913	-4 853	656
Chemicals and chemical, rubber and plastic products	5 099	2 005	3 439	5 009	918	3 618	4 631	4 401	3 934	3 267	337	1 172
Clothing and footwear	3 428	-421	263	3 506	-356	295	3 305	-75	361	2 477	204	291
Coal and petroleum products	1 276	13 132	7 645	1 305	1 612	4 143	1 225	12 051	6 358	851	13 300	5 847
Construction	62 782	7 775	4 880	65 923	3 008	4 500	63 855	-5 262	3 537	42 869	-7 141	2 379
Educational services	6 346	-297	235	6 496	-239	269	6 063	-363	275	4 234	-169	181
Electricity, gas and water	2 341	-9 839	1 165	2 440	-18 543	1 333	2 299	-14 386	1 281	1 758	-5 707	1 019
Financing, insurance, real estate and business services	232 959	41 182	37 422	228 442	17 842	35 170	207 171	41 325	43 385	150 760	22 354	26 152
Food, drink and tobacco	5 750	4 643	4 179	5 736	7 140	4 756	5 242	8 305	4 952	4 180	12 247	4 699
Leather, leather goods and fur (excl. footwear & clothing)	370	-733	47	344	-226	39	313	-16	58	241	168	64
Long term insurance	362	-1 209	5 131	358	311	5 716	279	-2 295	5 155	98	-303	252
Machinery and related items	11 389	9 294	3 848	10 389	5 491	3 092	9 621	6 273	3 404	7 022	4 100	2 175
Medical, dental and other health and veterinary services	7 507	6 756	2 345	6 702	6 264	2 320	6 269	7 795	2 729	4 906	5 921	2 150
Metal (including metal products)	7 644	3 527	3 923	7 105	-1 546	3 175	6 445	-3 884	2 926	4 838	-340	1 643
Mining and quarrying	2 722	26 975	14 415	2 646	18 670	13 486	2 188	25 244	14 232	1 055	6 345	3 663
Other manufacturing industries	7 316	-4 397	2 363	7 209	-5 463	2 497	6 684	-3 720	2 806	5 000	-2 313	1 600
Paper, printing and publishing	6 398	-1 449	1 467	6 433	-1 179	1 274	5 966	-163	1 313	4 182	212	910
Personal and household services	8 377	-411	76	8 592	-538	74	7 919	-505	76	5 795	-317	83
Recreation and cultural services	6 158	2 759	1 849	6 225	3 125	2 030	5 650	2 671	2 170	4 054	5 281	2 461
Research and scientific institutes	1 666	-638	126	1 765	-1 080	119	1 628	-1 064	120	1 110	-180	124
Retail trade	85 568	12 017	7 092	80 351	15 345	8 363	72 356	14 858	8 452	47 747	16 742	7 448
Scientific, optical and similar equipment	1 187	280	319	1 206	275	317	1 167	319	293	856	298	213
Social and related community services	12 399	-112	19	11 400	-73	28	9 854	-26	43	6 993	-27	37
Specialised repair services	6 344	-152	457	6 129	-1 326	219	5 551	-1 148	260	4 103	-1 739	184
Textiles	1 633	-3 607	116	1 540	-3 753	159	1 397	-3 541	144	1 040	-1 942	98
Transport equipment	1 937	-1 374	180	2 002	-1 946	165	1 878	-1 228	233	1 395	304	260
Transport, storage and communications	25 902	3 360	10 608	25 566	11 825	12 803	23 344	1 840	11 394	15 260	-6 174	8 073
Vehicles, parts and accessories	8 962	-640	3 019	8 553	4 407	4 392	7 778	13 391	6 775	5 995	9 530	3 602
Wholesale trade	23 993	10 721	6 175	22 937	7 941	5 872	20 712	9 393	6 416	14 039	5 761	3 204
Wood, wood products and furniture	3 712	-1 026	297	3 535	-1 368	220	3 112	-1 000	252	2 317	-2 547	167
Other <sup>2</sup>	11 274	-188	218	13 454	-711	104	17 806	-503	156	30 450	-597	14
<b>Total</b>	<b>664 399</b>		<b>129 653</b>	<b>647 857</b>		<b>126 275</b>	<b>600 526</b>		<b>139 555</b>	<b>440 550</b>		<b>84 955</b>

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

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

# COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2009 – 2012 (continued)

Tax year	2009 [98.7% assessed tax as % of provisional tax]		2010 [96.6% assessed tax as % of provisional tax]		2011 [93.9% assessed tax as % of provisional tax]		2012 [55.3% assessed tax as % of provisional tax]	
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services	8.3%	2.4%	7.7%	2.0%	7.5%	1.8%	6.4%	2.7%
Agriculture, forestry and fishing	3.2%	1.5%	3.3%	1.4%	3.4%	1.4%	3.5%	1.7%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%
Catering and accommodation	3.4%	0.7%	3.5%	0.7%	3.6%	0.6%	3.6%	0.8%
Chemicals and chemical, rubber and plastic products	0.8%	2.7%	0.8%	2.9%	0.8%	2.8%	0.8%	1.4%
Clothing and footwear	0.5%	0.2%	0.5%	0.2%	0.6%	0.3%	0.6%	0.3%
Coal and petroleum products	0.2%	5.9%	0.2%	3.3%	0.2%	4.6%	0.2%	6.9%
Construction	9.4%	3.8%	10.2%	3.6%	10.6%	2.5%	9.7%	2.8%
Educational services	1.0%	0.2%	1.0%	0.2%	1.0%	0.2%	1.0%	0.2%
Electricity, gas and water	0.4%	0.9%	0.4%	1.1%	0.4%	0.9%	0.4%	1.2%
Financing, insurance, real estate and business services	35.1%	28.9%	35.0%	27.9%	34.5%	31.1%	34.2%	30.8%
Food, drink and tobacco	0.9%	3.2%	0.9%	3.8%	0.9%	3.6%	0.9%	5.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%
Long term insurance	0.1%	4.0%	0.1%	4.5%	0.0%	3.7%	0.0%	0.3%
Machinery and related items	1.7%	3.0%	1.6%	2.4%	1.6%	2.4%	1.6%	2.6%
Medical, dental and other health and veterinary services	1.1%	1.8%	1.0%	1.8%	1.0%	2.0%	1.1%	2.5%
Metal (including metal products)	1.2%	3.0%	1.1%	2.5%	1.1%	2.1%	1.1%	1.9%
Mining and quarrying	0.4%	11.1%	0.4%	10.7%	0.4%	10.2%	0.2%	4.3%
Other manufacturing industries	1.1%	1.8%	1.1%	2.0%	1.1%	2.0%	1.1%	1.9%
Paper, printing and publishing	1.0%	1.1%	1.0%	1.0%	1.0%	0.9%	0.9%	1.1%
Personal and household services	1.3%	0.1%	1.3%	0.1%	1.3%	0.1%	1.3%	0.1%
Recreation and cultural services	0.9%	1.4%	1.0%	1.6%	0.9%	1.6%	0.9%	2.9%
Research and scientific institutes	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%
Retail trade	12.9%	5.5%	12.4%	6.6%	12.0%	6.1%	10.8%	8.8%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.3%
Social and related community services	1.9%	0.0%	1.8%	0.0%	1.6%	0.0%	1.6%	0.0%
Specialised repair services	1.0%	0.4%	0.9%	0.2%	0.9%	0.2%	0.9%	0.2%
Textiles	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
Transport equipment	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%	0.3%	0.3%
Transport, storage and communications	3.9%	8.2%	3.9%	10.1%	3.9%	8.2%	3.5%	9.5%
Vehicles, parts and accessories	1.3%	2.3%	1.3%	3.5%	1.3%	4.9%	1.4%	4.2%
Wholesale trade	3.6%	4.8%	3.5%	4.7%	3.4%	4.6%	3.2%	3.8%
Wood, wood products and furniture	0.6%	0.2%	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%
Other	1.7%	0.2%	2.1%	0.1%	3.0%	0.1%	6.9%	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>

# COMPANY INCOME TAX

**Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
Economic activity <sup>1</sup>	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>	<b>24 055</b>	<b>12 058</b>	<b>16 348</b>	<b>24 116</b>	<b>-63</b>	<b>15 280</b>	<b>22 450</b>	<b>3 902</b>	<b>16 189</b>	<b>16 469</b>	<b>-8 202</b>	<b>5 100</b>
Agriculture, forestry and fishing	21 333	-14 917	1 933	21 470	-18 734	1 794	20 262	-21 342	1 957	15 414	-14 546	1 417
Mining and quarrying	2 722	26 975	14 415	2 646	18 670	13 486	2 188	25 244	14 232	1 055	6 345	3 683
<b>Secondary sector</b>	<b>124 983</b>	<b>15 080</b>	<b>34 586</b>	<b>126 258</b>	<b>-19 518</b>	<b>30 488</b>	<b>119 334</b>	<b>-5 778</b>	<b>32 399</b>	<b>84 213</b>	<b>9 806</b>	<b>22 924</b>
Manufacturing <sup>2</sup>	59 860	17 143	28 541	57 895	-3 984	24 256	53 180	13 870	27 581	39 586	22 655	19 527
Electricity, gas and water	2 341	-9 839	1 165	2 440	-18 543	1 333	2 299	-14 386	1 281	1 758	-5 707	1 019
Construction	62 782	7 775	4 880	65 923	3 008	4 500	63 855	-5 262	3 537	42 869	-7 141	2 379
<b>Tertiary sector</b>	<b>504 087</b>	<b>70 409</b>	<b>78 501</b>	<b>484 029</b>	<b>56 014</b>	<b>80 803</b>	<b>440 936</b>	<b>77 562</b>	<b>90 610</b>	<b>309 418</b>	<b>53 276</b>	<b>56 916</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	147 149	15 824	17 613	140 580	18 365	19 750	127 771	26 801	22 702	87 797	25 441	15 093
Transport, storage and communication	25 902	3 360	10 608	25 566	11 825	12 803	23 344	1 840	11 394	15 260	-6 174	8 073
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	290 249	42 531	45 756	278 468	17 285	43 530	254 066	39 346	51 221	180 379	23 320	28 836
Community, social and personal services <sup>5</sup>	40 787	8 694	4 524	39 415	8 539	4 720	35 755	9 574	5 293	25 982	10 689	4 914
Other <sup>6</sup>	11 274	-188	218	13 454	-711	104	17 806	-503	156	30 450	-597	14
<b>Total</b>	<b>664 399</b>	<b>129 653</b>	<b>129 653</b>	<b>647 857</b>	<b>126 275</b>	<b>126 275</b>	<b>600 526</b>	<b>139 355</b>	<b>139 355</b>	<b>440 550</b>	<b>-84 955</b>	<b>84 955</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>3.6%</b>	<b>12.6%</b>	<b>12.6%</b>	<b>3.7%</b>	<b>12.1%</b>	<b>12.1%</b>	<b>3.7%</b>	<b>11.6%</b>	<b>11.6%</b>	<b>3.7%</b>	<b>6.0%</b>	<b>6.0%</b>
Agriculture, forestry and fishing	3.2%	1.5%	1.5%	3.3%	1.4%	1.4%	3.4%	1.4%	1.4%	3.5%	1.7%	1.7%
Mining and quarrying	0.4%	11.1%	11.1%	0.4%	10.7%	10.7%	0.4%	10.2%	10.2%	0.2%	4.3%	4.3%
<b>Secondary sector</b>	<b>18.8%</b>	<b>26.7%</b>	<b>26.7%</b>	<b>19.5%</b>	<b>23.8%</b>	<b>23.8%</b>	<b>19.9%</b>	<b>23.2%</b>	<b>23.2%</b>	<b>19.1%</b>	<b>27.0%</b>	<b>27.0%</b>
Manufacturing	9.0%	22.0%	22.0%	8.9%	19.2%	19.2%	8.9%	19.8%	19.8%	9.0%	23.0%	23.0%
Electricity, gas and water	0.4%	0.9%	0.9%	0.4%	1.1%	1.1%	0.4%	0.9%	0.9%	0.4%	1.2%	1.2%
Construction	9.4%	3.8%	3.8%	10.2%	3.6%	3.6%	10.6%	2.5%	2.5%	9.7%	2.8%	2.8%
<b>Tertiary sector</b>	<b>75.9%</b>	<b>60.5%</b>	<b>60.5%</b>	<b>74.7%</b>	<b>64.0%</b>	<b>64.0%</b>	<b>73.4%</b>	<b>65.0%</b>	<b>65.0%</b>	<b>70.2%</b>	<b>67.0%</b>	<b>67.0%</b>
Wholesale and retail trade, catering and accommodation	22.1%	13.6%	13.6%	21.7%	15.6%	15.6%	21.3%	16.3%	16.3%	19.9%	17.8%	17.8%
Transport, storage and communication	3.9%	8.2%	8.2%	3.9%	10.1%	10.1%	3.9%	8.2%	8.2%	3.5%	9.5%	9.5%
Financial intermediation, insurance, real-estate and business services	43.7%	35.3%	35.3%	43.0%	34.5%	34.5%	42.3%	36.8%	36.8%	40.9%	33.9%	33.9%
Community, social and personal services	6.1%	3.5%	3.5%	6.1%	3.7%	3.7%	6.0%	3.8%	3.8%	5.9%	5.8%	5.8%
Other	1.7%	0.2%	0.2%	2.1%	0.1%	0.1%	3.0%	0.1%	0.1%	6.9%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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



# COMPANY INCOME TAX

**Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2009 – 2012**

Sector	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agriculture and other services <sup>1</sup>	10 070	11 131	3 076	8 779	9 207	2 525	8 501	9 354	2 561	6 635	8 437	2 308
Agriculture, forestry and fishing	4 715	7 047	1 931	4 654	6 557	1 788	4 456	7 069	1 954	3 828	5 226	1 415
Bricks, ceramic, glass, cement and similar products	867	1 650	457	769	1 829	507	736	1 969	545	623	1 399	387
Catering and accommodation	4 833	3 215	870	4 793	3 344	904	4 701	3 001	800	3 974	2 475	656
Chemicals and chemical, rubber and plastic products	2 138	12 246	3 439	2 103	12 965	3 618	2 025	14 083	3 934	1 603	4 236	1 172
Clothing and footwear	1 080	966	263	1 119	1 083	295	1 089	1 325	361	915	1 073	291
Coal and petroleum products	525	27 304	7 645	478	14 796	4 143	506	22 705	6 358	413	20 884	5 847
Construction	13 367	17 546	4 880	12 695	16 290	4 500	11 986	12 930	3 537	9 596	8 840	2 379
Educational services	1 788	895	235	1 824	1 019	269	1 854	1 052	275	1 457	705	181
Electricity, gas and water	755	4 182	1 165	740	4 786	1 333	722	4 603	1 281	611	3 654	1 019
Financing, insurance, real estate and business services	68 886	132 289	37 383	66 783	125 306	35 141	64 820	154 669	43 333	54 468	94 012	26 152
Food, drink and tobacco	1 776	14 931	4 179	1 791	16 974	4 756	1 654	17 685	4 952	1 475	16 819	4 689
Leather, leather goods and fur (excl. footwear & clothing)	130	172	47	112	144	39	119	214	58	101	233	64
Long term insurance	117	14 291	4 199	95	16 668	4 886	75	16 650	4 657	17	618	212
Machinery and related items	4 774	13 875	3 848	4 309	11 138	3 092	4 230	12 285	3 404	3 415	7 878	2 175
Medical, dental and other health and veterinary services	3 575	8 490	2 344	3 362	8 415	2 320	3 326	9 906	2 729	2 881	7 837	2 150
Metal (including metal products)	3 568	14 146	3 923	2 970	11 422	3 175	2 814	10 527	2 926	2 390	5 928	1 643
Mining and quarrying	571	50 831	14 381	549	47 577	13 452	456	50 675	14 232	228	13 129	3 683
Other manufacturing industries	2 578	8 498	2 363	2 446	8 965	2 497	2 345	10 083	2 806	1 852	5 779	1 600
Paper, printing and publishing	2 047	5 304	1 467	1 916	4 617	1 274	1 780	4 761	1 313	1 468	3 316	910
Personal and household services	2 065	332	76	2 060	335	74	2 010	351	76	1 644	368	83
Recreation and cultural services	1 499	6 641	1 849	1 459	7 292	2 030	1 449	7 797	2 170	1 150	8 833	2 461
Research and scientific institutes	379	456	126	378	425	119	362	437	120	282	451	124
Retail trade	24 064	25 818	7 090	22 177	30 371	8 363	21 575	30 830	8 451	17 104	27 197	7 448
Scientific, optical and similar equipment	465	1 155	319	477	1 137	317	456	1 050	293	386	772	213
Social and related community services	381	69	19	248	98	28	199	152	43	196	133	37
Specialised repair services	2 310	1 736	457	2 199	889	218	2 050	1 035	260	1 683	757	184
Textiles	542	426	116	495	585	159	471	532	144	381	367	98
Transport equipment	481	649	180	473	602	165	459	841	233	391	944	260
Transport, storage and communications	6 613	37 783	10 606	6 573	45 827	12 801	6 475	40 815	11 394	5 109	28 978	8 073
Vehicles, parts and accessories	3 376	10 904	3 018	3 333	15 805	4 392	3 218	24 255	6 413	2 778	12 915	3 602
Wholesale trade	7 982	22 011	6 166	7 778	21 059	5 865	7 305	23 051	6 413	5 673	11 563	3 203
Wood, wood products and furniture	1 201	1 093	297	1 027	822	220	948	936	252	732	627	167
Other <sup>2</sup>	1 716	683	198	1 104	293	95	680	545	153	234	41	11
<b>Total</b>	<b>181 234</b>	<b>128 611</b>	<b>42 811</b>	<b>172 068</b>	<b>125 355</b>	<b>35 355</b>	<b>165 852</b>	<b>138 796</b>	<b>35 355</b>	<b>135 693</b>	<b>84 908</b>	<b>24 908</b>

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

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

# COMPANY INCOME TAX

**Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	10 770	-7 935	0	10 791	-8 996	0	9 852	-7 973	0	7 408	-6 988	0
Agriculture, forestry and fishing	11 561	-21 963	0	11 388	-25 290	0	10 788	-28 410	0	8 519	-19 772	1
Bricks, ceramic, glass, cement and similar products	1 236	-4 381	0	1 182	-5 412	0	991	-5 822	0	768	-2 772	0
Catering and accommodation	10 169	-9 336	0	9 980	-11 346	0	9 221	-12 693	0	7 029	-7 328	0
Chemicals and chemical, rubber and plastic products	2 050	-10 241	0	1 990	-12 047	0	1 773	-9 682	0	1 318	-3 899	0
Clothing and footwear	1 462	-1 387	0	1 371	-1 440	0	1 241	-1 400	0	924	-869	0
Coal and petroleum products	383	-14 172	0	423	-13 183	0	394	-10 654	0	265	-7 585	0
Construction	16 822	-9 771	0	17 074	-13 282	0	15 734	-18 192	0	11 770	-15 982	0
Educational services	2 559	-1 192	0	2 581	-1 258	0	2 321	-1 415	0	1 673	-874	0
Electricity, gas and water	849	-14 020	0	896	-23 328	0	878	-18 989	0	688	-9 362	0
Financing, insurance, real estate and business services	88 148	-91 107	37	86 739	-107 464	29	78 381	-113 344	49	58 113	-71 658	0
Food, drink and tobacco	2 481	-10 288	0	2 377	-9 833	0	2 201	-9 380	0	1 743	-4 571	0
Leather, leather goods and fur (excl. footwear & clothing)	172	-905	0	151	-370	0	121	-229	0	94	-64	0
Long term insurance	118	-15 500	932	108	-16 358	830	72	-18 945	497	28	-921	40
Machinery and related items	4 310	-4 581	0	4 127	-5 647	0	3 718	-6 012	0	2 741	-3 778	0
Medical, dental and other health and veterinary services	2 329	-1 734	0	2 012	-2 151	0	1 818	-2 110	0	1 375	-1 916	0
Metal (including metal products)	2 996	-10 619	0	3 097	-12 968	0	2 759	-14 411	0	1 969	-6 268	0
Mining and quarrying	919	-23 856	13	952	-28 907	15	757	-25 431	0	363	-6 784	0
Other manufacturing industries	3 118	-12 895	0	3 108	-14 428	0	2 781	-13 803	0	2 043	-8 092	0
Paper, printing and publishing	2 589	-6 752	0	2 567	-5 796	0	2 326	-4 925	0	1 679	-3 104	0
Personal and household services	3 688	-743	0	3 710	-873	0	3 344	-856	0	2 584	-684	0
Recreation and cultural services	2 954	-3 882	0	2 957	-4 167	0	2 845	-5 126	0	1 933	-3 552	0
Research and scientific institutes	505	-1 094	0	535	-1 504	0	486	-1 501	0	334	-631	0
Retail trade	23 146	-13 801	0	23 225	-15 026	0	20 912	-15 973	0	15 013	-10 455	0
Scientific, optical and similar equipment	469	-874	0	454	-862	0	439	-731	0	333	-474	0
Social and related community services	364	-181	0	286	-171	0	224	-178	0	229	-160	0
Specialised repair services	2 823	-1 887	0	2 728	-2 215	0	2 439	-2 183	0	1 792	-2 495	0
Textiles	770	-4 034	0	737	-4 338	0	658	-4 073	0	472	-2 309	0
Transport equipment	715	-2 022	0	733	-2 548	0	665	-2 069	0	503	-640	0
Transport, storage and communications	8 453	-34 422	0	8 480	-34 002	0	7 466	-38 975	0	5 449	-35 152	0
Vehicles, parts and accessories	4 058	-11 544	1	3 787	-11 398	0	3 313	-10 864	0	2 472	-3 386	0
Wholesale trade	7 274	-11 290	2	7 086	-13 118	1	6 399	-13 658	1	4 657	-5 803	0
Wood, wood products and furniture	1 816	-2 118	0	1 818	-2 190	0	1 604	-1 936	0	1 248	-3 175	0
Other <sup>2</sup>	921	-870	2	952	-1 004	1	984	-1 049	0	1 131	-638	0
<b>Total</b>	<b>222 997</b>	<b>-987</b>	<b>987</b>	<b>220 402</b>	<b>-876</b>	<b>876</b>	<b>199 705</b>	<b>-548</b>	<b>548</b>	<b>148 660</b>	<b>-42</b>	<b>42</b>

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

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

# COMPANY INCOME TAX

**Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	34 422	-	1	30 333	-	1	26 635	-	0	14 368	-	1
Agriculture, forestry and fishing	5 057	-	2	5 428	-	6	5 018	-	3	3 067	-	1
Bricks, ceramic, glass, cement and similar products	618	-	-	625	-	-	567	-	-	428	-	-
Catering and accommodation	7 280	-	0	7 837	-	-	7 452	-	-	4 910	-	0
Chemicals and chemical, rubber and plastic products	911	-	-	916	-	-	833	-	0	447	-	-
Clothing and footwear	886	-	-	1 016	-	-	975	-	-	638	-	-0
Coal and petroleum products	368	-	-	404	-	-	325	-	-	173	-	-
Construction	32 593	-	0	36 154	-	0	36 135	-	0	21 503	-	-
Educational services	1 999	-	0	2 091	-	0	1 888	-	-	1 104	-	-
Electricity, gas and water	737	-	-	804	-	-	699	-	-	459	-	-
Financing, insurance, real estate and business services	75 925	-	1	72 920	-	1	63 970	-	2	38 179	-	0
Food, drink and tobacco	1 493	-	-	1 568	-	0	1 387	-	-	962	-	-0
Leather, leather goods and fur (excl. footwear & clothing)	68	-	-	81	-	-	73	-	-	46	-	-
Long term insurance	127	-	-	155	-	-	132	-	0	53	-	-
Machinery and related items	2 305	-	-	1 953	-	-	1 673	-	-	866	-	-
Medical, dental and other health and veterinary services	1 603	-	0	1 328	-	0	1 125	-	-	650	-	-
Metal (including metal products)	1 080	-	0	1 038	-	0	872	-	-	479	-	-
Mining and quarrying	1 232	-	21	1 145	-	19	975	-	-	464	-	0
Other manufacturing industries	1 620	-	-	1 655	-	0	1 558	-	-0	1 105	-	-
Paper, printing and publishing	1 762	-	-	1 950	-	-	1 760	-	-	1 035	-	-
Personal and household services	2 624	-	-	2 822	-	-	2 565	-	-	1 567	-	-
Recreation and cultural services	1 705	-	-	1 809	-	0	1 556	-	0	971	-	-
Research and scientific institutes	782	-	-	852	-	-	780	-	-	494	-	-
Retail trade	38 358	-	2	34 949	-	0	29 869	-	1	15 630	-	0
Scientific, optical and similar equipment	253	-	-	275	-	-	272	-	0	137	-	-
Social and related community services	11 654	-	-	10 866	-	-	9 431	-	-	6 568	-	-
Specialised repair services	1 211	-	0	1 202	-	1	1 062	-	0	628	-	-
Textiles	321	-	-	308	-	0	268	-	-	187	-	0
Transport equipment	741	-	-	796	-	-	754	-	-	501	-	-
Transport, storage and communications	10 836	-	2	10 513	-	1	9 403	-	0	4 702	-	-0
Vehicles, parts and accessories	1 528	-	0	1 433	-	0	1 247	-	-	745	-	-
Wholesale trade	8 737	-	7	8 073	-	6	7 008	-	2	3 709	-	1
Wood, wood products and furniture	695	-	0	690	-	-	560	-	-	337	-	-
Other <sup>2</sup>	8 637	-	18	11 398	-	8	16 142	-	3	29 085	-	3
<b>Total</b>	<b>260 168</b>		<b>55</b>	<b>255 387</b>		<b>43</b>	<b>234 969</b>		<b>10</b>	<b>156 197</b>		<b>5</b>

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

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

# COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2009 [98.7% assessed tax as % of provisional tax]

Tax year	2009 [98.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Taxable income group (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 intermediation, insurance, real estate & business services	Community, social and personal services		
A: < 0	11 561	919	24 567	849	16 822	47 470	8 453	99 541	11 894	921	222 997
B: = 0	5 057	1 232	13 121	737	32 593	57 114	10 836	111 256	19 585	8 637	260 168
C: 1 to 100 000	1 894	150	8 582	353	6 921	23 544	3 295	39 838	4 915	1 418	90 910
D: 100 001 to 250 000	781	68	3 495	104	2 053	6 558	1 033	13 559	1 474	119	29 244
E: 250 001 to 500 000	694	53	2 782	90	1 472	4 414	676	9 187	1 127	74	20 569
F: 500 001 to 750 000	279	29	1 268	48	586	1 840	317	4 158	487	30	9 042
G: 750 001 to 1 000 000	195	18	876	20	417	1 112	211	2 329	298	18	5 494
H: 1 000 001 to 2 500 000	449	51	2 239	67	919	2 646	450	5 252	577	34	12 684
I: 2 500 001 to 5 000 000	202	47	1 091	23	438	1 132	258	2 183	191	13	5 578
J: 5 000 001 to 7 500 000	69	22	492	18	194	412	105	881	72	6	2 271
K: 7 500 001 to 10 000 000	46	14	279	6	88	239	61	462	34	2	1 231
L: 10 000 001 to 25 000 000	68	40	604	7	167	405	115	939	68	1	2 414
M: 25 000 001 to 50 000 000	24	22	217	7	73	128	49	302	23	-	845
N: 50 000 001 to 75 000 000	6	9	94	2	15	44	14	112	10	-	306
O: 75 000 001 to 100 000 000	-	8	40	2	6	19	6	54	7	-	142
P: 100 000 001 to 200 000 000	5	10	61	5	12	38	10	95	11	-1	246
Q: 200 000 001 +	3	30	52	3	6	34	13	101	14	2	258
<b>Total</b>	<b>21 333</b>	<b>2 722</b>	<b>59 860</b>	<b>2 341</b>	<b>62 782</b>	<b>147 149</b>	<b>25 902</b>	<b>290 249</b>	<b>40 787</b>	<b>11 274</b>	<b>664 399</b>
Total < 0 taxable income	11 561	919	24 567	849	16 822	47 470	8 453	99 541	11 894	921	222 997
Total = 0 taxable income	5 057	1 232	13 121	737	32 593	57 114	10 836	111 256	19 585	8 637	260 168
Total > 0 taxable income	4 715	571	22 172	755	13 367	42 565	6 613	79 452	9 308	1 716	181 234
<b>Total</b>	<b>21 333</b>	<b>2 722</b>	<b>59 860</b>	<b>2 341</b>	<b>62 782</b>	<b>147 149</b>	<b>25 902</b>	<b>290 249</b>	<b>40 787</b>	<b>11 274</b>	<b>664 399</b>
<b>Percentage</b>											
Total < 0 taxable income	54.2%	33.8%	41.0%	36.3%	26.8%	32.3%	32.6%	34.3%	29.2%	8.2%	33.6%
Total = 0 taxable income	23.7%	45.3%	21.9%	31.5%	51.9%	38.8%	41.8%	38.3%	48.0%	76.6%	39.2%
Total > 0 taxable income	22.1%	21.0%	37.0%	32.3%	21.3%	28.9%	25.5%	27.4%	22.8%	15.2%	27.3%
<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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2009 (continued)

Tax year	2009 (98.7% assessed tax as % of provisional tax)									
	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
Percentage by taxable income group										
A: < 0	5.2%	0.4%	11.0%	0.4%	7.5%	21.3%	3.8%	44.6%	5.3%	100.0%
B: = 0	1.9%	0.5%	5.0%	0.3%	12.5%	22.0%	4.2%	42.8%	7.5%	100.0%
C: 1 to 100 000	2.1%	0.2%	9.4%	0.4%	7.6%	25.9%	3.6%	43.8%	5.4%	100.0%
D: 100 001 to 250 000	2.7%	0.2%	12.0%	0.4%	7.0%	22.4%	3.5%	46.4%	5.0%	100.0%
E: 250 001 to 500 000	3.4%	0.3%	13.5%	0.4%	7.2%	21.5%	3.3%	44.7%	5.5%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	14.0%	0.5%	6.5%	20.3%	3.5%	46.0%	5.4%	100.0%
G: 750 001 to 1 000 000	3.5%	0.3%	15.9%	0.4%	7.6%	20.2%	3.8%	42.4%	5.4%	100.0%
H: 1 000 001 to 2 500 000	3.5%	0.4%	17.7%	0.5%	7.2%	20.9%	3.5%	41.4%	4.5%	100.0%
I: 2 500 001 to 5 000 000	3.6%	0.8%	19.6%	0.4%	7.9%	20.3%	4.6%	39.1%	3.4%	100.0%
J: 5 000 001 to 7 500 000	3.0%	1.0%	22.7%	0.8%	8.5%	18.1%	4.6%	38.8%	3.2%	100.0%
K: 7 500 001 to 10 000 000	3.7%	1.1%	21.7%	0.5%	7.1%	19.4%	5.0%	37.5%	2.8%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.7%	25.0%	0.3%	6.9%	16.8%	4.8%	38.9%	2.8%	100.0%
M: 25 000 001 to 50 000 000	2.8%	2.6%	25.7%	0.8%	8.6%	15.1%	5.8%	35.7%	2.7%	100.0%
N: 50 000 001 to 75 000 000	2.0%	2.9%	30.7%	0.7%	4.9%	14.4%	4.6%	36.6%	3.3%	100.0%
O: 75 000 001 to 100 000 000	-	5.6%	28.2%	1.4%	4.2%	13.4%	4.2%	38.0%	4.9%	100.0%
P: 100 000 001 to 200 000 000	2.0%	4.1%	24.8%	2.0%	4.9%	15.4%	4.1%	38.6%	4.5%	100.0%
Q: 200 000 001 +	1.2%	11.6%	20.2%	1.2%	2.3%	13.2%	5.0%	39.1%	5.4%	100.0%
<b>Total</b>	<b>3.2%</b>	<b>0.4%</b>	<b>9.0%</b>	<b>0.4%</b>	<b>9.4%</b>	<b>22.1%</b>	<b>3.9%</b>	<b>43.7%</b>	<b>6.1%</b>	<b>100.0%</b>
A: < 0	54.2%	33.8%	41.0%	36.3%	26.8%	32.3%	32.6%	34.3%	29.2%	33.6%
B: = 0	23.7%	45.3%	21.9%	31.5%	51.9%	38.8%	41.8%	38.3%	48.0%	39.2%
C: 1 to 100 000	8.9%	5.5%	14.3%	15.1%	11.0%	16.0%	12.7%	13.7%	12.1%	13.7%
D: 100 001 to 250 000	3.7%	2.5%	5.8%	4.4%	3.3%	4.5%	4.0%	4.7%	3.6%	4.4%
E: 250 001 to 500 000	3.3%	1.9%	4.6%	3.8%	2.3%	3.0%	2.6%	3.2%	2.8%	3.1%
F: 500 001 to 750 000	1.3%	1.1%	2.1%	2.1%	0.9%	1.3%	1.2%	1.4%	1.2%	1.4%
G: 750 001 to 1 000 000	0.9%	0.7%	1.5%	0.9%	0.7%	0.8%	0.8%	0.8%	0.7%	0.8%
H: 1 000 001 to 2 500 000	2.1%	1.9%	3.7%	2.9%	1.5%	1.8%	1.7%	1.8%	1.4%	1.9%
I: 2 500 001 to 5 000 000	0.9%	1.7%	1.8%	1.0%	0.7%	0.8%	1.0%	0.8%	0.5%	0.8%
J: 5 000 001 to 7 500 000	0.3%	0.8%	0.8%	0.8%	0.3%	0.3%	0.4%	0.3%	0.2%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.3%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.5%	1.0%	0.3%	0.3%	0.3%	0.4%	0.3%	0.2%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.2%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	-	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.1%	0.1%	0.1%	0.0%	0.0%	0.1%	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>

# COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2009

Taxable income group (R million)	2009 [98.7% assessed tax as % of provisional tax]										Total tax assessed
	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 & business services	Community, social and personal services
A: < 0	0	13	0	0	0	2	0	969	0	2	987
B: = 0	2	21	0	0	0	9	2	3	0	18	55
C: 1 to 100 000	11	1	44	2	27	50	14	285	23	55	511
D: 100 001 to 250 000	25	3	107	3	60	209	31	548	44	5	1 036
E: 250 001 to 500 000	47	5	213	6	106	339	52	826	83	8	1 686
F: 500 001 to 750 000	45	4	200	8	93	294	51	695	78	5	1 473
G: 750 001 to 1 000 000	45	4	205	5	97	266	51	555	68	4	1 299
H: 1 000 001 to 2 500 000	199	27	1 005	31	400	1 163	196	2 297	244	16	5 578
I: 2 500 001 to 5 000 000	200	47	1 078	22	435	1 126	261	2 170	183	13	5 536
J: 5 000 001 to 7 500 000	118	39	845	30	339	706	183	1 517	126	10	3 913
K: 7 500 001 to 10 000 000	110	38	673	14	219	587	148	1 134	80	5	3 007
L: 10 000 001 to 25 000 000	293	175	2 660	32	728	1 724	529	4 152	304	4	10 601
M: 25 000 001 to 50 000 000	245	210	2 141	65	679	1 208	488	2 924	220	—	8 180
N: 50 000 001 to 75 000 000	110	158	1 628	34	252	792	230	1 931	174	—	5 308
O: 75 000 001 to 100 000 000	—	193	956	45	142	456	137	1 307	180	—	3 418
P: 100 000 001 to 200 000 000	224	421	2 510	205	541	1 552	407	3 746	438	-68	9 985
Q: 200 000 001 +	258	13 053	14 277	663	764	7 130	7 829	20 698	2 277	129	67 078
<b>Total</b>	<b>1 933</b>	<b>14 415</b>	<b>28 541</b>	<b>1 165</b>	<b>4 880</b>	<b>17 613</b>	<b>10 608</b>	<b>45 758</b>	<b>4 524</b>	<b>217</b>	<b>129 653</b>

# COMPANY INCOME TAX

**Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2009 (continued)**

Tax year	2009 [98.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services
C: 1 to 100 000	2.2%	0.2%	8.5%	0.3%	5.3%	9.7%	2.7%	55.8%	4.6%	10.7%	100.0%
D: 100 001 to 250 000	2.4%	0.3%	10.3%	0.3%	5.8%	20.2%	3.0%	52.9%	4.3%	0.5%	100.0%
E: 250 001 to 500 000	2.8%	0.3%	12.6%	0.4%	6.3%	20.1%	3.1%	49.0%	4.9%	0.5%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	13.6%	0.5%	6.3%	20.0%	3.5%	47.2%	5.3%	0.3%	100.0%
G: 750 001 to 1 000 000	3.5%	0.3%	15.7%	0.4%	7.5%	20.4%	3.9%	42.7%	5.2%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.6%	0.5%	18.0%	0.6%	7.2%	20.8%	3.5%	41.2%	4.4%	0.3%	100.0%
I: 2 500 001 to 5 000 000	3.6%	0.8%	19.5%	0.4%	7.9%	20.3%	4.7%	39.2%	3.3%	0.2%	100.0%
J: 5 000 001 to 7 500 000	3.0%	1.0%	21.6%	0.8%	8.7%	18.0%	4.7%	38.8%	3.2%	0.3%	100.0%
K: 7 500 001 to 10 000 000	3.6%	1.3%	22.4%	0.5%	7.3%	19.5%	4.9%	37.7%	2.7%	0.2%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.7%	25.1%	0.3%	6.9%	16.3%	5.0%	39.2%	2.9%	0.0%	100.0%
M: 25 000 001 to 50 000 000	3.0%	2.6%	26.2%	0.8%	8.3%	14.8%	6.0%	35.7%	2.7%	-	100.0%
N: 50 000 001 to 75 000 000	2.1%	3.0%	30.7%	0.6%	4.7%	14.9%	4.3%	36.4%	3.3%	-	100.0%
O: 75 000 001 to 100 000 000	-	5.7%	28.0%	1.3%	4.2%	13.4%	4.0%	38.2%	5.3%	-	100.0%
P: 100 000 001 to 200 000 000	2.2%	4.2%	25.1%	2.1%	5.4%	15.5%	4.1%	37.5%	4.4%	-0.6%	100.0%
Q: 200 000 001 +	0.4%	19.5%	21.3%	1.0%	1.1%	10.6%	11.7%	30.9%	3.4%	0.2%	100.0%
<b>Total</b>	<b>1.5%</b>	<b>11.1%</b>	<b>22.0%</b>	<b>0.9%</b>	<b>3.8%</b>	<b>13.6%</b>	<b>8.2%</b>	<b>35.3%</b>	<b>3.5%</b>	<b>0.2%</b>	<b>100.0%</b>
C: 1 to 100 000	0.6%	0.0%	0.2%	0.1%	0.6%	0.3%	0.1%	0.6%	0.5%	25.3%	0.4%
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.3%	1.2%	1.2%	0.3%	1.2%	1.0%	2.5%	0.8%
E: 250 001 to 500 000	2.5%	0.0%	0.7%	0.5%	2.2%	1.9%	0.5%	1.8%	1.8%	3.7%	1.3%
F: 500 001 to 750 000	2.3%	0.0%	0.7%	0.7%	1.9%	1.7%	0.5%	1.5%	1.7%	2.3%	1.1%
G: 750 001 to 1 000 000	2.3%	0.0%	0.7%	0.4%	2.0%	1.5%	0.5%	1.2%	1.5%	2.0%	1.0%
H: 1 000 001 to 2 500 000	10.3%	0.2%	3.5%	2.6%	8.2%	6.6%	1.9%	5.0%	5.4%	7.4%	4.3%
I: 2 500 001 to 5 000 000	10.4%	0.3%	3.8%	1.9%	8.9%	6.4%	2.5%	4.7%	4.0%	6.1%	4.3%
J: 5 000 001 to 7 500 000	6.1%	0.3%	3.0%	2.6%	6.9%	4.0%	1.7%	3.3%	2.8%	4.8%	3.0%
K: 7 500 001 to 10 000 000	5.7%	0.3%	2.4%	1.2%	4.5%	3.3%	1.4%	2.5%	1.8%	2.4%	2.3%
L: 10 000 001 to 25 000 000	15.2%	1.2%	9.3%	2.7%	14.9%	9.8%	5.0%	9.1%	6.7%	1.7%	8.2%
M: 25 000 001 to 50 000 000	12.7%	1.5%	7.5%	5.6%	13.9%	6.9%	4.6%	6.4%	4.9%	-	6.3%
N: 50 000 001 to 75 000 000	5.7%	1.1%	5.7%	2.9%	5.2%	4.5%	2.2%	4.2%	3.8%	-	4.1%
O: 75 000 001 to 100 000 000	-	1.3%	3.4%	3.9%	2.9%	2.6%	1.3%	2.9%	4.0%	-	2.6%
P: 100 000 001 to 200 000 000	11.6%	2.9%	8.8%	17.6%	11.1%	8.8%	3.8%	8.2%	9.7%	-26.8%	7.7%
Q: 200 000 001 +	13.4%	90.6%	50.0%	56.9%	15.7%	40.5%	73.8%	45.2%	50.3%	59.4%	51.7%
<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>

# COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2010

Tax year	2010 [96.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate & business services			Community, social and personal services
Taxable income group (Number of taxpayers)											
A: < 0	11 388	952	24 135	896	17 074	46 806	8 480	98 173	11 546	952	220 402
B: = 0	5 428	1 145	13 275	804	36 154	53 494	10 513	104 260	18 916	11 398	255 387
C: 1 to 100 000	1 865	157	7 878	313	6 772	21 084	3 354	37 025	4 558	893	83 899
D: 100 001 to 250 000	805	70	3 273	118	1 983	6 476	978	13 533	1 452	85	28 773
E: 250 001 to 500 000	736	55	2 544	103	1 338	4 505	681	9 158	1 093	46	20 259
F: 500 001 to 750 000	261	28	1 210	44	550	1 878	314	4 164	473	23	8 945
G: 750 001 to 1 000 000	218	20	843	23	360	1 232	227	2 538	331	17	5 809
H: 1 000 001 to 2 500 000	407	55	1 899	73	833	2 603	429	4 833	596	21	11 749
I: 2 500 001 to 5 000 000	179	45	1 079	20	391	1 166	247	2 108	201	9	5 445
J: 5 000 001 to 7 500 000	64	10	505	13	138	425	111	829	71	4	2 170
K: 7 500 001 to 10 000 000	35	13	266	3	75	207	39	432	42	3	1 115
L: 10 000 001 to 25 000 000	58	28	549	10	150	443	101	797	75	1	2 212
M: 25 000 001 to 50 000 000	13	16	219	7	65	125	43	288	22	2	800
N: 50 000 001 to 75 000 000	4	6	86	3	22	50	14	103	10	-	298
O: 75 000 001 to 100 000 000	2	5	34	3	6	15	9	53	5	-	132
P: 100 000 001 to 200 000 000	4	19	52	2	7	37	11	93	11	-1	235
Q: 200 000 001 +	3	22	48	5	5	34	15	81	13	1	227
<b>Total</b>	<b>21 470</b>	<b>2 646</b>	<b>57 895</b>	<b>2 440</b>	<b>65 923</b>	<b>140 580</b>	<b>25 566</b>	<b>278 468</b>	<b>39 415</b>	<b>13 454</b>	<b>647 857</b>
Total < 0 taxable income	11 388	952	24 135	896	17 074	46 806	8 480	98 173	11 546	952	220 402
Total = 0 taxable income	5 428	1 145	13 275	804	36 154	53 494	10 513	104 260	18 916	11 398	255 387
Total > 0 taxable income	4 654	549	20 485	740	12 695	40 280	6 573	76 035	8 953	1 104	172 068
<b>Total</b>	<b>21 470</b>	<b>2 646</b>	<b>57 895</b>	<b>2 440</b>	<b>65 923</b>	<b>140 580</b>	<b>25 566</b>	<b>278 468</b>	<b>39 415</b>	<b>13 454</b>	<b>647 857</b>
<b>Percentage</b>											
Total < 0 taxable income	53.0%	36.0%	41.7%	36.7%	25.9%	33.3%	33.2%	35.3%	29.3%	7.1%	34.0%
Total = 0 taxable income	25.3%	43.3%	22.9%	33.0%	54.8%	38.1%	41.1%	37.4%	48.0%	84.7%	39.4%
Total > 0 taxable income	21.7%	20.7%	35.4%	30.3%	19.3%	28.7%	25.7%	27.3%	22.7%	8.2%	26.6%
<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>



# COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2010 (continued)

Tax year	2010 [96.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	5.2%	0.4%	11.0%	0.4%	7.7%	21.2%	3.8%	44.5%	5.2%	0.4%	100.0%
B: = 0	2.1%	0.4%	5.2%	0.3%	14.2%	20.9%	4.1%	40.8%	7.4%	4.5%	100.0%
C: 1 to 100 000	2.2%	0.2%	9.4%	0.4%	8.1%	25.1%	4.0%	44.1%	5.4%	1.1%	100.0%
D: 100 001 to 250 000	2.8%	0.2%	11.4%	0.4%	6.9%	22.5%	3.4%	47.0%	5.0%	0.3%	100.0%
E: 250 001 to 500 000	3.6%	0.3%	12.6%	0.5%	6.6%	22.2%	3.4%	45.2%	5.4%	0.2%	100.0%
F: 500 001 to 750 000	2.9%	0.3%	13.5%	0.5%	6.1%	21.0%	3.5%	46.6%	5.3%	0.3%	100.0%
G: 750 001 to 1 000 000	3.8%	0.3%	14.5%	0.4%	6.2%	21.2%	3.9%	43.7%	5.7%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.5%	0.5%	16.2%	0.6%	7.1%	22.2%	3.7%	41.1%	5.1%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.3%	0.8%	19.8%	0.4%	7.2%	21.4%	4.5%	38.7%	3.7%	0.2%	100.0%
J: 5 000 001 to 7 500 000	2.9%	0.5%	23.3%	0.6%	6.4%	19.6%	5.1%	38.2%	3.3%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.1%	1.2%	23.9%	0.3%	6.7%	18.6%	3.5%	38.7%	3.8%	0.3%	100.0%
L: 10 000 001 to 25 000 000	2.6%	1.3%	24.8%	0.5%	6.8%	20.0%	4.6%	36.0%	3.4%	0.0%	100.0%
M: 25 000 001 to 50 000 000	1.6%	2.0%	27.4%	0.9%	8.1%	15.6%	5.4%	36.0%	2.8%	0.3%	100.0%
N: 50 000 001 to 75 000 000	1.3%	2.0%	28.9%	1.0%	7.4%	16.8%	4.7%	34.6%	3.4%	-	100.0%
O: 75 000 001 to 100 000 000	1.5%	3.8%	25.8%	2.3%	4.5%	11.4%	6.8%	40.2%	3.8%	-	100.0%
P: 100 000 001 to 200 000 000	1.7%	8.1%	22.1%	0.9%	3.0%	15.7%	4.7%	39.6%	4.7%	-0.4%	100.0%
Q: 200 000 001 +	1.3%	9.7%	21.1%	2.2%	2.2%	15.0%	6.6%	35.7%	5.7%	0.4%	100.0%
<b>Total</b>	<b>3.3%</b>	<b>0.4%</b>	<b>41.7%</b>	<b>0.4%</b>	<b>10.2%</b>	<b>21.7%</b>	<b>3.9%</b>	<b>43.0%</b>	<b>6.1%</b>	<b>2.1%</b>	<b>100.0%</b>
A: < 0	53.0%	36.0%	22.9%	36.7%	25.9%	33.3%	33.2%	35.3%	29.3%	7.1%	34.0%
B: = 0	25.3%	43.3%	13.6%	33.0%	54.8%	38.1%	41.1%	37.4%	48.0%	84.7%	39.4%
C: 1 to 100 000	8.7%	5.9%	5.7%	12.8%	10.3%	15.0%	13.1%	13.3%	11.6%	6.6%	13.0%
D: 100 001 to 250 000	3.7%	2.6%	4.4%	4.8%	3.0%	4.6%	3.8%	4.9%	3.7%	0.6%	4.4%
E: 250 001 to 500 000	3.4%	2.1%	4.4%	4.2%	2.0%	3.2%	2.7%	3.3%	2.8%	0.3%	3.1%
F: 500 001 to 750 000	1.2%	1.1%	2.1%	1.8%	0.8%	1.3%	1.2%	1.5%	1.2%	0.2%	1.4%
G: 750 001 to 1 000 000	1.0%	0.8%	1.5%	0.9%	0.5%	0.9%	0.9%	0.9%	0.8%	0.1%	0.9%
H: 1 000 001 to 2 500 000	1.9%	2.1%	3.3%	3.0%	1.3%	1.9%	1.7%	1.7%	1.5%	0.2%	1.8%
I: 2 500 001 to 5 000 000	0.8%	1.7%	1.9%	0.8%	0.6%	0.8%	1.0%	0.8%	0.5%	0.1%	0.8%
J: 5 000 001 to 7 500 000	0.3%	0.4%	0.9%	0.5%	0.2%	0.3%	0.4%	0.3%	0.2%	0.0%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.1%	0.9%	0.4%	0.2%	0.3%	0.4%	0.3%	0.2%	0.0%	0.3%
M: 25 000 001 to 50 000 000	0.1%	0.6%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.7%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.0%	0.0%
Q: 200 000 001 +	0.0%	0.8%	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>

# COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2010

Sector	2010 [96.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services
A: < 0	0	15	0	0	0	1	0	859	0	1	876
B: = 0	6	19	0	0	0	8	1	2	0	8	43
C: 1 to 100 000	9	1	35	1	22	72	12	265	19	17	454
D: 100 001 to 250 000	25	3	95	3	52	196	27	531	43	4	978
E: 250 001 to 500 000	49	5	183	7	93	338	49	814	81	4	1 622
F: 500 001 to 750 000	40	4	189	7	85	298	50	678	72	4	1 427
G: 750 001 to 1 000 000	50	5	195	5	84	289	53	604	74	4	1 362
H: 1 000 001 to 2 500 000	179	25	837	33	370	1 162	190	2 147	254	9	5 207
I: 2 500 001 to 5 000 000	173	43	1 076	23	392	1 157	245	2 137	192	8	5 444
J: 5 000 001 to 7 500 000	109	17	870	22	239	734	192	1 452	123	7	3 766
K: 7 500 001 to 10 000 000	84	33	649	7	190	506	98	1 061	103	7	2 739
L: 10 000 001 to 25 000 000	249	133	2 407	43	648	1 922	436	3 504	341	3	9 685
M: 25 000 001 to 50 000 000	120	149	2 125	65	661	1 240	426	2 778	218	27	7 809
N: 50 000 001 to 75 000 000	64	102	1 475	49	370	859	232	1 822	173	-	5 146
O: 75 000 001 to 100 000 000	50	114	825	75	146	372	225	1 272	117	-	3 195
P: 100 000 001 to 200 000 000	199	719	2 059	92	269	1 492	401	3 803	405	-59	9 381
Q: 200 000 001 +	386	12 099	11 237	900	878	9 106	10 167	19 802	2 507	59	67 140
<b>Total</b>	<b>1 794</b>	<b>13 486</b>	<b>24 256</b>	<b>1 333</b>	<b>4 500</b>	<b>19 750</b>	<b>12 803</b>	<b>43 531</b>	<b>4 720</b>	<b>103</b>	<b>126 275</b>

# COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2010 (continued)

Tax year	2010 [96.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate & business services	Community, social and personal services		
C: 1 to 100 000	2.1%	0.2%	7.8%	0.3%	4.8%	15.8%	2.7%	58.4%	4.1%	3.7%	100.0%
D: 100 001 to 250 000	2.5%	0.3%	9.7%	0.3%	5.3%	20.0%	2.7%	54.3%	4.4%	0.4%	100.0%
E: 250 001 to 500 000	3.0%	0.3%	11.3%	0.4%	5.8%	20.8%	3.0%	50.2%	5.0%	0.3%	100.0%
F: 500 001 to 750 000	2.8%	0.3%	13.2%	0.5%	5.9%	20.9%	3.5%	47.5%	5.1%	0.3%	100.0%
G: 750 001 to 1 000 000	3.7%	0.4%	14.3%	0.4%	6.1%	21.2%	3.9%	44.3%	5.4%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.4%	0.5%	16.1%	0.6%	7.1%	22.3%	3.7%	41.2%	4.9%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.2%	0.8%	19.8%	0.4%	7.2%	21.2%	4.5%	39.2%	3.5%	0.1%	100.0%
J: 5 000 001 to 7 500 000	2.9%	0.5%	23.1%	0.6%	6.4%	19.5%	5.1%	38.6%	3.3%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.1%	1.2%	23.7%	0.3%	6.9%	18.5%	3.6%	38.7%	3.7%	0.3%	100.0%
L: 10 000 001 to 25 000 000	2.6%	1.4%	24.9%	0.4%	6.7%	19.8%	4.5%	36.2%	3.5%	0.0%	100.0%
M: 25 000 001 to 50 000 000	1.5%	1.9%	27.2%	0.8%	8.5%	15.9%	5.5%	35.6%	2.8%	0.3%	100.0%
N: 50 000 001 to 75 000 000	1.2%	2.0%	28.7%	1.0%	7.2%	16.7%	4.5%	35.4%	3.4%	-	100.0%
O: 75 000 001 to 100 000 000	1.6%	3.6%	25.8%	2.3%	4.6%	11.6%	7.0%	39.8%	3.7%	-	100.0%
P: 100 000 001 to 200 000 000	2.1%	7.7%	21.9%	1.0%	2.9%	15.9%	4.3%	40.5%	4.3%	-0.6%	100.0%
Q: 200 000 001 +	0.6%	18.0%	16.7%	1.3%	1.3%	13.6%	15.1%	29.5%	3.7%	0.1%	100.0%
<b>Total</b>	<b>1.4%</b>	<b>10.7%</b>	<b>19.2%</b>	<b>1.1%</b>	<b>3.6%</b>	<b>15.6%</b>	<b>10.1%</b>	<b>34.5%</b>	<b>3.7%</b>	<b>0.1%</b>	<b>100.0%</b>
C: 1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.5%	0.4%	0.1%	0.6%	0.4%	16.4%	0.4%
D: 100 001 to 250 000	1.4%	0.0%	0.4%	0.2%	1.2%	1.0%	0.2%	1.2%	0.9%	3.7%	0.8%
E: 250 001 to 500 000	2.7%	0.0%	0.8%	0.5%	2.1%	1.7%	0.4%	1.9%	1.7%	4.3%	1.3%
F: 500 001 to 750 000	2.2%	0.0%	0.8%	0.5%	1.9%	1.5%	0.4%	1.6%	1.5%	4.0%	1.1%
G: 750 001 to 1 000 000	2.8%	0.0%	0.8%	0.4%	1.9%	1.5%	0.4%	1.4%	1.6%	4.0%	1.1%
H: 1 000 001 to 2 500 000	10.0%	0.2%	3.5%	2.5%	8.2%	5.9%	1.5%	4.9%	5.4%	8.8%	4.1%
I: 2 500 001 to 5 000 000	9.6%	0.3%	4.4%	1.7%	8.7%	5.9%	1.9%	4.9%	4.1%	7.9%	4.3%
J: 5 000 001 to 7 500 000	6.1%	0.1%	3.6%	1.7%	5.3%	3.7%	1.5%	3.3%	2.6%	6.6%	3.0%
K: 7 500 001 to 10 000 000	4.7%	0.2%	2.7%	0.5%	4.2%	2.6%	0.8%	2.4%	2.2%	6.8%	2.2%
L: 10 000 001 to 25 000 000	13.9%	1.0%	9.9%	3.3%	14.4%	9.7%	3.4%	8.0%	7.2%	2.8%	7.7%
M: 25 000 001 to 50 000 000	6.7%	1.1%	8.8%	4.9%	14.7%	6.3%	3.3%	6.4%	4.6%	26.4%	6.2%
N: 50 000 001 to 75 000 000	3.5%	0.8%	6.1%	3.7%	8.2%	4.3%	1.8%	4.2%	3.7%	-	4.1%
O: 75 000 001 to 100 000 000	2.8%	0.8%	3.4%	5.6%	3.2%	1.9%	1.8%	2.9%	2.5%	-	2.5%
P: 100 000 001 to 200 000 000	11.1%	5.3%	8.5%	6.9%	6.0%	7.6%	3.1%	8.7%	8.6%	-57.4%	7.4%
Q: 200 000 001 +	21.5%	89.7%	46.3%	67.6%	19.5%	46.1%	79.4%	45.5%	53.1%	57.4%	53.2%
<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>

# COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2011 [93.9% assessed tax as % of provisional tax]

Tax year	2011 [93.9% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Taxable income group (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 intermediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	10 788	757	21 671	878	15 734	42 284	7 466	88 791	10 352	984	199 705
B: = 0	5 018	975	11 877	699	36 135	46 638	9 403	91 517	16 565	16 142	234 969
C: 1 to 100 000	1 749	128	7 149	287	6 425	19 363	3 096	33 963	4 284	559	77 003
D: 100 001 to 250 000	770	61	3 110	135	1 845	6 312	1 008	13 308	1 454	63	28 066
E: 250 001 to 500 000	668	44	2 565	96	1 294	4 637	749	9 373	1 100	21	20 547
F: 500 001 to 750 000	290	23	1 217	43	557	1 949	312	4 329	519	13	9 252
G: 750 001 to 1 000 000	227	14	853	22	361	1 269	211	2 650	355	7	5 969
H: 1 000 001 to 2 500 000	378	62	1 960	61	728	2 626	469	5 172	646	9	12 111
I: 2 500 001 to 5 000 000	175	15	1 038	28	341	1 280	252	2 199	227	5	5 560
J: 5 000 001 to 7 500 000	67	14	476	11	151	443	95	812	76	1	2 146
K: 7 500 001 to 10 000 000	35	7	275	7	77	235	56	441	36	1	1 170
L: 10 000 001 to 25 000 000	63	31	552	15	129	457	129	868	72	-	2 316
M: 25 000 001 to 50 000 000	15	14	211	7	44	133	44	288	28	-	784
N: 50 000 001 to 75 000 000	5	10	75	2	18	52	20	110	11	1	304
O: 75 000 001 to 100 000 000	3	3	43	2	6	14	5	61	6	-	143
P: 100 000 001 to 200 000 000	8	8	49	1	5	36	14	83	12	-1	215
Q: 200 000 001 +	3	22	59	5	5	43	15	101	12	1	266
<b>Total</b>	<b>20 262</b>	<b>2 188</b>	<b>53 180</b>	<b>2 299</b>	<b>63 855</b>	<b>127 771</b>	<b>23 344</b>	<b>254 066</b>	<b>35 755</b>	<b>17 806</b>	<b>600 526</b>
Total < 0 taxable income	10 788	757	21 671	878	15 734	42 284	7 466	88 791	10 352	984	199 705
Total = 0 taxable income	5 018	975	11 877	699	36 135	46 638	9 403	91 517	16 565	16 142	234 969
Total > 0 taxable income	4 456	456	19 632	722	11 986	38 849	6 475	73 758	8 838	680	165 852
<b>Total</b>	<b>20 262</b>	<b>2 188</b>	<b>53 180</b>	<b>2 299</b>	<b>63 855</b>	<b>127 771</b>	<b>23 344</b>	<b>254 066</b>	<b>35 755</b>	<b>17 806</b>	<b>600 526</b>
<b>Percentage</b>											
Total < 0 taxable income	53.2%	34.6%	40.8%	38.2%	24.6%	33.1%	32.0%	34.9%	29.0%	5.5%	33.3%
Total = 0 taxable income	24.8%	44.6%	22.3%	30.4%	56.6%	36.5%	40.3%	36.0%	46.3%	90.7%	39.1%
Total > 0 taxable income	22.0%	20.8%	36.9%	31.4%	18.8%	30.4%	27.7%	29.0%	24.7%	3.8%	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>

# COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2011 (continued)

Tax year	2011   93.9% assessed tax as % of provisional tax										
	Primary sector		Secondary sector			Tertiary sector					Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
Percentage by taxable income group											
A: < 0	5.4%	0.4%	10.9%	0.4%	7.9%	21.2%	3.7%	44.5%	5.2%	0.5%	100.0%
B: = 0	2.1%	0.4%	5.1%	0.3%	15.4%	19.8%	4.0%	38.9%	7.0%	6.9%	100.0%
C: 1 to 100 000	2.3%	0.2%	9.3%	0.4%	8.3%	25.1%	4.0%	44.1%	5.6%	0.7%	100.0%
D: 100 001 to 250 000	2.7%	0.2%	11.1%	0.5%	6.6%	22.5%	3.6%	47.4%	5.2%	0.2%	100.0%
E: 250 001 to 500 000	3.3%	0.2%	12.5%	0.5%	6.3%	22.6%	3.6%	45.6%	5.4%	0.1%	100.0%
F: 500 001 to 750 000	3.1%	0.2%	13.2%	0.5%	6.0%	21.1%	3.4%	46.8%	5.6%	0.1%	100.0%
G: 750 001 to 1 000 000	3.8%	0.2%	14.3%	0.4%	6.0%	21.3%	3.5%	44.4%	5.9%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.1%	0.5%	16.2%	0.5%	6.0%	21.7%	3.9%	42.7%	5.3%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.1%	0.3%	18.7%	0.5%	6.1%	23.0%	4.5%	39.6%	4.1%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.1%	0.7%	22.2%	0.5%	7.0%	20.6%	4.4%	37.8%	3.5%	0.0%	100.0%
K: 7 500 001 to 10 000 000	3.0%	0.6%	23.5%	0.6%	6.6%	20.1%	4.8%	37.7%	3.1%	0.1%	100.0%
L: 10 000 001 to 25 000 000	2.7%	1.3%	23.8%	0.9%	5.6%	19.7%	5.6%	37.5%	3.1%	-	100.0%
M: 25 000 001 to 50 000 000	1.9%	1.8%	26.9%	0.9%	5.6%	17.0%	5.6%	36.7%	3.6%	-	100.0%
N: 50 000 001 to 75 000 000	1.6%	3.3%	24.7%	0.7%	5.9%	17.1%	6.6%	36.2%	3.6%	0.3%	100.0%
O: 75 000 001 to 100 000 000	2.1%	2.1%	30.1%	1.4%	4.2%	9.8%	3.5%	42.7%	4.2%	-	100.0%
P: 100 000 001 to 200 000 000	3.7%	3.7%	22.8%	0.5%	2.3%	16.7%	6.5%	38.6%	5.6%	-0.5%	100.0%
Q: 200 000 001 +	1.1%	8.3%	22.2%	1.9%	1.9%	16.2%	5.6%	38.0%	4.5%	0.4%	100.0%
<b>Total</b>	<b>3.4%</b>	<b>0.4%</b>	<b>8.9%</b>	<b>0.4%</b>	<b>10.6%</b>	<b>21.3%</b>	<b>3.9%</b>	<b>42.3%</b>	<b>6.0%</b>	<b>3.0%</b>	<b>100.0%</b>
A: < 0	53.2%	34.6%	40.8%	38.2%	24.6%	33.1%	32.0%	34.9%	29.0%	5.5%	33.3%
B: = 0	24.8%	44.6%	22.3%	30.4%	56.6%	36.5%	40.3%	36.0%	46.3%	90.7%	39.1%
C: 1 to 100 000	8.6%	5.9%	13.4%	12.5%	10.1%	15.2%	13.3%	13.4%	12.0%	3.1%	12.8%
D: 100 001 to 250 000	3.8%	2.8%	5.8%	5.9%	2.9%	4.9%	4.3%	5.2%	4.1%	0.4%	4.7%
E: 250 001 to 500 000	3.3%	2.0%	4.8%	4.2%	2.0%	3.6%	3.2%	3.7%	3.1%	0.1%	3.4%
F: 500 001 to 750 000	1.4%	1.1%	2.3%	1.9%	0.9%	1.5%	1.3%	1.7%	1.5%	0.1%	1.5%
G: 750 001 to 1 000 000	1.1%	0.6%	1.6%	1.0%	0.6%	1.0%	0.9%	1.0%	1.0%	0.0%	1.0%
H: 1 000 001 to 2 500 000	0.9%	2.8%	3.7%	2.7%	1.1%	2.1%	2.0%	2.0%	1.8%	0.1%	2.0%
I: 2 500 001 to 5 000 000	0.3%	0.6%	0.9%	0.5%	0.2%	0.3%	0.4%	0.3%	0.6%	0.0%	0.9%
J: 5 000 001 to 7 500 000	0.2%	0.3%	0.5%	0.3%	0.1%	0.2%	0.2%	0.2%	0.1%	0.0%	0.4%
K: 7 500 001 to 10 000 000	0.3%	1.4%	1.0%	0.7%	0.2%	0.4%	0.6%	0.3%	0.2%	-	0.4%
L: 10 000 001 to 25 000 000	0.1%	0.6%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	-	0.1%
M: 25 000 001 to 50 000 000	0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.4%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.0%	1.0%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	-0.0%	0.0%
Q: 200 000 001 +	0.0%	0.0%	0.1%	0.0%	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>

# COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2011

Taxable income group (R million)	2011 [93.9% assessed tax as % of provisional tax]									
	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 & business services		
A: < 0	0	-	0	-	0	1	0	546	0	548
B: = 0	3	-	0	-	0	2	0	3	0	10
C: 1 to 100 000	9	1	31	1	20	-37	11	247	17	416
D: 100 001 to 250 000	23	2	88	3	47	185	26	520	40	937
E: 250 001 to 500 000	43	4	183	6	86	339	52	811	80	1 606
F: 500 001 to 750 000	45	4	189	6	85	305	48	702	78	1 463
G: 750 001 to 1 000 000	53	3	198	5	84	298	49	624	80	1 395
H: 1 000 001 to 2 500 000	164	27	872	26	319	1 158	208	2 267	270	5 315
I: 2 500 001 to 5 000 000	170	15	1 037	29	338	1 265	248	2 177	224	5 509
J: 5 000 001 to 7 500 000	116	22	822	18	261	757	170	1 417	128	3 712
K: 7 500 001 to 10 000 000	86	17	670	17	190	574	138	1 081	86	2 862
L: 10 000 001 to 25 000 000	282	140	2 406	67	565	1 953	584	3 747	304	10 047
M: 25 000 001 to 50 000 000	138	143	2 108	73	412	1 269	428	2 817	249	7 636
N: 50 000 001 to 75 000 000	113	179	1 307	32	304	869	339	1 935	192	5 290
O: 75 000 001 to 100 000 000	76	101	1 039	48	137	339	116	1 454	139	3 448
P: 100 000 001 to 200 000 000	336	319	1 878	51	167	1 463	528	3 302	462	8 445
Q: 200 000 001 +	301	13 254	14 752	899	523	11 961	8 449	27 571	2 944	80 715
<b>Total</b>	<b>1 957</b>	<b>14 232</b>	<b>27 581</b>	<b>1 281</b>	<b>3 537</b>	<b>22 702</b>	<b>11 394</b>	<b>51 221</b>	<b>5 293</b>	<b>139 355</b>

# COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2011 (continued)

Sector	2011 [93.9% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services
C: 1 to 100 000	2.2%	0.2%	7.4%	0.3%	4.7%	-8.8%	2.7%	59.3%	4.2%	27.7%	100.0%
D: 100 001 to 250 000	2.4%	0.2%	9.4%	0.4%	5.0%	19.7%	2.8%	55.4%	4.3%	0.3%	100.0%
E: 250 001 to 500 000	2.7%	0.2%	11.4%	0.4%	5.4%	21.1%	3.2%	50.5%	5.0%	0.1%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	12.9%	0.4%	5.8%	20.8%	3.3%	48.0%	5.3%	0.2%	100.0%
G: 750 001 to 1 000 000	3.8%	0.2%	14.2%	0.3%	6.0%	21.4%	3.5%	44.7%	5.8%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.1%	0.5%	16.4%	0.5%	6.0%	21.8%	3.9%	42.7%	5.1%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.1%	0.3%	18.8%	0.5%	6.1%	23.0%	4.5%	39.5%	4.1%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.1%	0.6%	22.2%	0.5%	7.0%	20.4%	4.6%	38.2%	3.4%	0.0%	100.0%
K: 7 500 001 to 10 000 000	3.0%	0.6%	23.4%	0.6%	6.6%	20.1%	4.8%	37.8%	3.0%	0.1%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.4%	23.9%	0.7%	5.6%	19.4%	5.8%	37.3%	3.0%	-	100.0%
M: 25 000 001 to 50 000 000	1.8%	1.9%	27.6%	0.9%	5.4%	16.6%	5.6%	36.9%	3.3%	-	100.0%
N: 50 000 001 to 75 000 000	2.1%	3.4%	24.7%	0.6%	5.7%	16.4%	6.4%	36.6%	3.6%	0.3%	100.0%
O: 75 000 001 to 100 000 000	2.2%	2.9%	30.1%	1.4%	4.0%	9.8%	3.4%	42.2%	4.0%	-	100.0%
P: 100 000 001 to 200 000 000	4.0%	3.8%	22.2%	0.6%	2.0%	17.3%	6.2%	39.1%	5.5%	-0.7%	100.0%
Q: 200 000 001 +	0.4%	16.4%	18.3%	1.1%	0.6%	14.8%	10.5%	34.2%	3.6%	0.1%	100.0%
<b>Total</b>	<b>1.4%</b>	<b>10.2%</b>	<b>19.8%</b>	<b>0.9%</b>	<b>2.5%</b>	<b>16.3%</b>	<b>8.2%</b>	<b>36.8%</b>	<b>3.8%</b>	<b>0.1%</b>	<b>100.0%</b>
C: 1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.6%	-0.2%	0.1%	0.5%	0.3%	73.4%	0.3%
D: 100 001 to 250 000	1.2%	0.0%	0.3%	0.3%	1.3%	0.8%	0.2%	1.0%	0.8%	1.8%	0.7%
E: 250 001 to 500 000	2.2%	0.0%	0.7%	0.5%	2.4%	1.5%	0.5%	1.6%	1.5%	1.2%	1.2%
F: 500 001 to 750 000	2.3%	0.0%	0.7%	0.5%	2.4%	1.3%	0.4%	1.4%	1.5%	1.5%	1.0%
G: 750 001 to 1 000 000	2.7%	0.0%	0.7%	0.4%	2.4%	1.3%	0.4%	1.2%	1.5%	1.0%	1.0%
H: 1 000 001 to 2 500 000	8.4%	0.2%	3.2%	2.0%	9.0%	5.1%	1.8%	4.4%	5.1%	2.4%	3.8%
I: 2 500 001 to 5 000 000	8.7%	0.1%	3.8%	2.2%	9.6%	5.6%	2.2%	4.3%	4.2%	3.3%	4.0%
J: 5 000 001 to 7 500 000	5.9%	0.2%	3.0%	1.4%	7.4%	3.3%	1.5%	2.8%	2.4%	0.6%	2.7%
K: 7 500 001 to 10 000 000	4.4%	0.1%	2.4%	1.3%	5.4%	2.5%	1.2%	2.1%	1.6%	1.6%	2.1%
L: 10 000 001 to 25 000 000	14.4%	1.0%	8.7%	5.2%	16.0%	8.6%	5.1%	7.3%	5.7%	-	7.2%
M: 25 000 001 to 50 000 000	7.1%	1.0%	7.6%	5.7%	11.7%	5.6%	3.8%	5.5%	4.7%	-	5.5%
N: 50 000 001 to 75 000 000	5.8%	1.3%	4.7%	2.5%	8.6%	3.8%	3.0%	3.8%	3.6%	11.3%	3.8%
O: 75 000 001 to 100 000 000	3.9%	0.7%	3.8%	3.7%	3.9%	1.5%	1.0%	2.8%	2.6%	-	2.5%
P: 100 000 001 to 200 000 000	17.2%	2.2%	6.8%	4.0%	4.7%	6.4%	4.6%	6.4%	8.7%	-38.8%	6.1%
Q: 200 000 001 +	15.4%	93.1%	53.5%	70.2%	14.8%	52.7%	74.2%	53.8%	55.6%	38.8%	57.9%
<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>

# COMPANY INCOME TAX

**Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2012** [55.3% assessed tax as % of provisional tax]

Tax year	2012 [55.3% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector				Other	Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
Taxable income group (Number of taxpayers)											
A: < 0	8 519	363	16 100	688	11 770	30 963	5 449	65 883	7 794	1 131	148 660
B: = 0	3 067	464	7 341	459	21 503	25 622	4 702	53 094	10 860	29 085	156 197
C: 1 to 100 000	1 376	53	5 662	239	4 923	14 598	2 158	26 785	3 431	179	59 404
D: 100 001 to 250 000	674	34	2 583	98	1 533	5 271	897	11 335	1 191	24	23 640
E: 250 001 to 500 000	617	32	2 165	82	1 144	3 975	619	8 346	957	13	17 950
F: 500 001 to 750 000	290	13	1 038	36	442	1 706	284	3 763	473	10	8 055
G: 750 001 to 1 000 000	186	10	702	31	338	1 143	209	2 347	282	2	5 250
H: 1 000 001 to 2 500 000	342	18	1 751	61	634	2 266	426	4 661	552	4	10 715
I: 2 500 001 to 5 000 000	177	14	938	27	287	1 105	218	1 952	199	1	4 918
J: 5 000 001 to 7 500 000	50	8	415	16	119	353	85	745	76	-	1 867
K: 7 500 001 to 10 000 000	39	7	245	3	49	204	46	354	29	-	976
L: 10 000 001 to 25 000 000	51	16	401	6	87	388	95	683	67	1	1 795
M: 25 000 001 to 50 000 000	13	8	128	4	23	111	31	229	25	-	572
N: 50 000 001 to 75 000 000	5	1	51	1	6	27	13	70	13	-	187
O: 75 000 001 to 100 000 000	-	2	19	3	5	15	6	36	9	-	95
P: 100 000 001 to 200 000 000	6	4	25	2	3	20	10	49	13	-	132
Q: 200 000 001 +	2	8	22	2	3	30	12	47	11	-	137
<b>Total</b>	<b>15 414</b>	<b>1 055</b>	<b>39 586</b>	<b>1 758</b>	<b>42 869</b>	<b>87 797</b>	<b>15 260</b>	<b>180 379</b>	<b>25 982</b>	<b>30 450</b>	<b>440 550</b>
Total < 0 taxable income	8 519	363	16 100	688	11 770	30 963	5 449	65 883	7 794	1 131	148 660
Total = 0 taxable income	3 067	464	7 341	459	21 503	25 622	4 702	53 094	10 860	29 085	156 197
Total > 0 taxable income	3 828	228	16 145	611	9 596	31 212	5 109	61 402	7 328	234	135 693
<b>Total</b>	<b>15 414</b>	<b>1 055</b>	<b>39 586</b>	<b>1 758</b>	<b>42 869</b>	<b>87 797</b>	<b>15 260</b>	<b>180 379</b>	<b>25 982</b>	<b>30 450</b>	<b>440 550</b>
<b>Percentage</b>											
Total < 0 taxable income	55.3%	34.4%	40.7%	39.1%	27.5%	35.3%	35.7%	36.5%	30.0%	3.7%	33.7%
Total = 0 taxable income	19.9%	44.0%	18.5%	26.1%	50.2%	29.2%	30.8%	29.4%	41.8%	95.5%	35.5%
Total > 0 taxable income	24.8%	21.6%	40.8%	34.8%	22.4%	35.6%	33.5%	34.0%	28.2%	0.8%	30.8%
<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>



# COMPANY INCOME TAX

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2012 (continued)

Tax year	2012 [55.3% assessed tax as % of provisional tax]							Total number of taxpayers		
	Primary sector		Secondary sector		Tertiary sector					
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other
Percentage by taxable income group										
A: < 0	5.7%	0.2%	10.8%	0.5%	7.9%	20.8%	3.7%	44.3%	5.2%	0.8%
B: = 0	2.0%	0.3%	4.7%	0.3%	13.8%	16.4%	3.0%	34.0%	7.0%	18.6%
C: 1 to 100 000	2.3%	0.1%	9.5%	0.4%	8.3%	24.6%	3.6%	45.1%	5.8%	0.3%
D: 100 001 to 250 000	2.9%	0.1%	10.9%	0.4%	6.5%	22.3%	3.8%	47.9%	5.0%	0.1%
E: 250 001 to 500 000	3.4%	0.2%	12.1%	0.5%	6.4%	22.1%	3.4%	46.5%	5.3%	0.1%
F: 500 001 to 750 000	3.6%	0.2%	12.9%	0.4%	5.5%	21.2%	3.5%	46.7%	5.9%	0.1%
G: 750 001 to 1 000 000	3.5%	0.2%	13.4%	0.6%	6.4%	21.8%	4.0%	44.7%	5.4%	0.0%
H: 1 000 001 to 2 500 000	3.2%	0.2%	16.3%	0.6%	5.9%	21.1%	4.0%	43.5%	5.2%	0.0%
I: 2 500 001 to 5 000 000	3.6%	0.3%	19.1%	0.5%	5.8%	22.5%	4.4%	39.7%	4.0%	0.0%
J: 5 000 001 to 7 500 000	2.7%	0.4%	22.2%	0.9%	6.4%	18.9%	4.6%	39.9%	4.1%	0.0%
K: 7 500 001 to 10 000 000	4.0%	0.7%	25.1%	0.3%	5.0%	20.9%	4.7%	36.3%	3.0%	0.0%
L: 10 000 001 to 25 000 000	2.8%	0.9%	22.3%	0.3%	4.8%	21.6%	5.3%	38.1%	3.7%	0.1%
M: 25 000 001 to 50 000 000	2.3%	1.4%	22.4%	0.7%	3.0%	19.4%	5.4%	40.0%	4.4%	0.0%
N: 50 000 001 to 75 000 000	2.7%	0.5%	27.3%	0.5%	3.2%	14.4%	7.0%	37.4%	7.0%	0.0%
O: 75 000 001 to 100 000 000	-	2.1%	20.0%	3.2%	5.3%	15.8%	6.3%	37.9%	9.5%	0.0%
P: 100 000 001 to 200 000 000	4.5%	3.0%	18.9%	1.5%	2.3%	15.2%	7.6%	37.1%	9.8%	0.0%
Q: 200 000 001 +	1.5%	5.8%	16.1%	1.5%	2.2%	21.9%	8.8%	34.3%	8.0%	0.0%
<b>Total</b>	<b>3.5%</b>	<b>0.2%</b>	<b>9.0%</b>	<b>0.4%</b>	<b>9.7%</b>	<b>19.9%</b>	<b>3.5%</b>	<b>40.9%</b>	<b>5.9%</b>	<b>6.9%</b>
A: < 0	55.3%	34.4%	40.7%	39.1%	27.5%	35.3%	35.7%	36.5%	30.0%	3.7%
B: = 0	19.9%	44.0%	18.5%	26.1%	50.2%	29.2%	30.8%	29.4%	41.8%	95.5%
C: 1 to 100 000	8.9%	5.0%	14.3%	13.6%	11.5%	16.6%	14.1%	14.8%	13.2%	0.6%
D: 100 001 to 250 000	4.4%	3.2%	6.5%	5.6%	3.6%	6.0%	5.9%	6.3%	4.6%	0.1%
E: 250 001 to 500 000	4.0%	3.0%	5.5%	4.7%	2.7%	4.5%	4.1%	4.6%	3.7%	0.0%
F: 500 001 to 750 000	1.9%	1.2%	2.6%	2.0%	1.0%	1.9%	1.9%	2.1%	1.8%	0.0%
G: 750 001 to 1 000 000	1.2%	0.9%	1.8%	1.8%	0.8%	1.3%	1.4%	1.3%	1.1%	0.0%
H: 1 000 001 to 2 500 000	2.2%	1.7%	4.4%	3.5%	1.5%	2.6%	2.8%	2.6%	2.1%	0.0%
I: 2 500 001 to 5 000 000	1.1%	1.3%	2.4%	1.5%	0.7%	1.3%	1.4%	1.1%	0.8%	0.0%
J: 5 000 001 to 7 500 000	0.3%	0.8%	1.0%	0.9%	0.3%	0.4%	0.6%	0.4%	0.3%	0.0%
K: 7 500 001 to 10 000 000	0.3%	0.7%	0.6%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.0%
L: 10 000 001 to 25 000 000	0.3%	1.5%	1.0%	0.3%	0.2%	0.4%	0.6%	0.4%	0.3%	0.0%
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.3%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
O: 75 000 001 to 100 000 000	-	0.2%	0.0%	0.2%	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%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%
Q: 200 000 001 +	0.0%	0.8%	0.1%	0.1%	0.0%	0.0%	0.1%	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>

# COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2012

Tax year		2012 [55.3% assessed tax as % of provisional tax]											
Sector	Taxable income group (R million)	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed		
		Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services	
A:	< 0	1	-	0	-	-	0	0	0	40	-	0	42
B:	= 0	1	0	-0	-	-	1	-0	1	1	-	3	5
C:	1 to 100 000	8	0	25	1	16	61	8	201	13	13	1	333
D:	100 001 to 250 000	19	1	74	2	38	153	24	439	32	32	1	783
E:	250 001 to 500 000	39	2	153	5	77	284	42	716	66	66	1	1 386
F:	500 001 to 750 000	45	2	159	5	67	265	41	611	70	70	2	1 266
G:	750 001 to 1 000 000	43	2	160	7	78	268	46	551	63	63	0	1 218
H:	1 000 001 to 2 500 000	148	9	790	26	278	992	185	2 016	235	235	1	4 680
I:	2 500 001 to 5 000 000	171	13	936	28	281	1 088	219	1 915	191	191	1	4 843
J:	5 000 001 to 7 500 000	86	14	713	29	210	605	148	1 286	127	127	-	3 217
K:	7 500 001 to 10 000 000	94	17	598	7	119	497	112	859	71	71	-	2 375
L:	10 000 001 to 25 000 000	212	67	1 774	28	371	1 636	409	3 006	284	284	3	7 791
M:	25 000 001 to 50 000 000	114	81	1 235	39	217	1 057	305	2 246	233	233	-	5 527
N:	50 000 001 to 75 000 000	92	19	881	17	102	451	240	1 243	216	216	-	3 260
O:	75 000 001 to 100 000 000	-	43	448	73	124	374	153	894	224	224	-	2 333
P:	100 000 001 to 200 000 000	218	127	1 008	75	119	771	414	1 877	522	522	-	5 132
Q:	200 000 001 +	125	3 285	10 575	675	284	6 592	5 726	10 937	2 566	2 566	-	40 765
<b>Total</b>		<b>1 417</b>	<b>3 683</b>	<b>19 527</b>	<b>1 019</b>	<b>2 379</b>	<b>15 083</b>	<b>8 073</b>	<b>28 837</b>	<b>4 914</b>	<b>4 914</b>	<b>14</b>	<b>84 955</b>

# COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2012 (continued)

Sector	2012 [55.3% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
C: 1 to 100 000	2.3%	0.1%	7.4%	0.3%	4.8%	18.3%	2.5%	60.2%	3.9%	0.2%	100.0%
D: 100 001 to 250 000	2.4%	0.2%	9.4%	0.3%	4.8%	19.5%	3.1%	56.1%	4.1%	0.1%	100.0%
E: 250 001 to 500 000	2.8%	0.2%	11.0%	0.4%	5.5%	20.5%	3.0%	51.7%	4.8%	0.1%	100.0%
F: 500 001 to 750 000	3.5%	0.2%	12.5%	0.4%	5.3%	20.9%	3.3%	48.2%	5.5%	0.1%	100.0%
G: 750 001 to 1 000 000	3.5%	0.2%	13.2%	0.6%	6.4%	22.0%	3.8%	45.2%	5.2%	0.0%	100.0%
H: 1 000 001 to 2 500 000	3.2%	0.2%	16.9%	0.6%	5.9%	21.2%	3.9%	43.1%	5.0%	0.0%	100.0%
I: 2 500 001 to 5 000 000	3.5%	0.3%	19.3%	0.6%	5.8%	22.5%	4.5%	39.5%	4.0%	0.0%	100.0%
J: 5 000 001 to 7 500 000	2.7%	0.4%	22.2%	0.9%	6.5%	18.8%	4.6%	40.0%	4.0%	-	100.0%
K: 7 500 001 to 10 000 000	4.0%	0.7%	25.2%	0.3%	5.0%	20.9%	4.7%	36.2%	3.0%	-	100.0%
L: 10 000 001 to 25 000 000	2.7%	0.9%	22.8%	0.4%	4.8%	21.0%	5.3%	38.6%	3.6%	0.0%	100.0%
M: 25 000 001 to 50 000 000	2.1%	1.5%	22.3%	0.7%	3.9%	19.1%	5.5%	40.6%	4.2%	-	100.0%
N: 50 000 001 to 75 000 000	2.8%	0.6%	19.2%	0.5%	3.1%	13.8%	7.4%	38.1%	6.6%	-	100.0%
O: 75 000 001 to 100 000 000	-	1.9%	27.0%	3.1%	5.3%	16.0%	6.5%	38.3%	9.6%	-	100.0%
P: 100 000 001 to 200 000 000	4.3%	2.5%	19.6%	1.5%	2.3%	15.0%	8.1%	36.6%	10.2%	-	100.0%
Q: 200 000 001 +	0.3%	8.1%	25.9%	1.7%	0.7%	16.2%	14.0%	26.8%	6.3%	-	100.0%
<b>Total</b>	<b>1.7%</b>	<b>4.3%</b>	<b>23.0%</b>	<b>1.2%</b>	<b>2.8%</b>	<b>17.8%</b>	<b>9.5%</b>	<b>33.9%</b>	<b>5.8%</b>	<b>0.0%</b>	<b>100.0%</b>
C: 1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.7%	0.4%	0.1%	0.7%	0.3%	5.9%	0.4%
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.2%	1.6%	1.0%	0.3%	1.5%	0.7%	6.8%	0.9%
E: 250 001 to 500 000	2.8%	0.1%	0.8%	0.5%	3.2%	1.9%	0.5%	2.5%	1.3%	10.2%	1.6%
F: 500 001 to 750 000	3.1%	0.1%	0.8%	0.5%	2.8%	1.8%	0.5%	2.1%	1.4%	12.3%	1.5%
G: 750 001 to 1 000 000	3.0%	0.1%	0.8%	0.7%	3.3%	1.8%	0.6%	1.9%	1.3%	3.4%	1.4%
H: 1 000 001 to 2 500 000	10.5%	0.2%	4.0%	2.6%	11.7%	6.6%	2.3%	7.0%	4.8%	10.3%	5.5%
I: 2 500 001 to 5 000 000	12.1%	0.4%	4.8%	2.7%	11.8%	7.2%	2.7%	6.6%	3.9%	5.2%	5.7%
J: 5 000 001 to 7 500 000	6.1%	0.4%	3.6%	2.8%	8.8%	4.0%	1.8%	4.5%	2.6%	-	3.8%
K: 7 500 001 to 10 000 000	6.6%	0.5%	3.1%	0.7%	5.0%	3.3%	1.4%	3.0%	1.4%	-	2.8%
L: 10 000 001 to 25 000 000	15.0%	1.8%	9.1%	2.8%	15.6%	10.8%	5.1%	10.4%	5.8%	23.9%	9.2%
M: 25 000 001 to 50 000 000	8.1%	2.2%	6.3%	3.9%	9.1%	7.0%	3.8%	7.8%	4.7%	-	6.5%
N: 50 000 001 to 75 000 000	6.5%	0.5%	4.5%	1.7%	4.3%	3.0%	3.0%	4.3%	4.4%	-	3.8%
O: 75 000 001 to 100 000 000	-	1.2%	2.3%	7.2%	5.2%	2.5%	1.9%	3.1%	4.6%	-	2.7%
P: 100 000 001 to 200 000 000	15.4%	3.5%	5.2%	7.4%	5.0%	5.1%	5.1%	6.5%	10.6%	-	6.0%
Q: 200 000 001 +	8.8%	89.2%	54.2%	66.2%	11.9%	43.7%	70.9%	37.9%	52.2%	-	48.0%
<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>

# COMPANY INCOME TAX

**Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2009 – 2012**

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services <sup>1</sup>	45 192	10 070	55 262	41 124	8 779	49 903	36 487	8 501	44 988	21 776	6 635	28 411
Agriculture, forestry and fishing	16 618	4 715	21 333	16 816	4 654	21 470	15 806	4 456	20 263	11 586	3 828	15 415
Bricks, ceramic, glass, cement and similar products	1 854	867	2 721	1 807	769	2 576	1 558	736	2 294	1 196	623	1 819
Catering and accommodation	17 449	4 833	22 282	17 817	4 793	22 610	16 673	4 701	21 374	11 939	3 974	15 913
Chemicals and chemical, rubber and plastic products	2 961	2 138	5 099	2 906	2 103	5 009	2 606	2 025	4 631	1 765	1 603	3 368
Clothing and footwear	2 348	1 080	3 428	2 387	1 119	3 506	2 216	1 089	3 305	1 562	915	2 477
Coal and petroleum products	751	525	1 276	827	478	1 305	719	506	1 225	438	413	851
Construction	49 415	13 367	62 782	53 228	12 695	65 923	51 869	11 986	63 855	33 273	9 596	42 869
Educational services	4 558	1 788	6 346	4 672	1 824	6 496	4 209	1 854	6 063	2 777	1 457	4 234
Electricity, gas and water	1 586	755	2 341	1 700	740	2 440	1 577	722	2 299	1 147	611	1 758
Financing, insurance, real estate and business services	164 073	68 886	232 959	159 659	66 783	226 442	142 351	64 820	207 171	96 292	54 468	150 760
Food, drink and tobacco	3 974	1 776	5 750	3 945	1 791	5 736	3 588	1 654	5 242	2 705	1 475	4 180
Leather, leather goods and fur (excl. footwear & clothing)	240	130	370	232	112	344	194	119	313	140	101	241
Long term insurance	245	117	362	263	95	358	204	75	279	81	17	98
Machinery and related items	6 615	4 774	11 389	6 080	4 309	10 389	5 391	4 230	9 621	3 607	3 415	7 022
Medical, dental and other health and veterinary services	3 982	3 575	7 507	3 340	3 362	6 702	2 943	3 326	6 269	2 025	2 881	4 906
Metal (including metal products)	4 076	3 568	7 644	4 135	2 970	7 105	3 631	2 814	6 445	2 448	2 390	4 838
Mining and quarrying	2 151	571	2 722	2 097	549	2 646	1 732	456	2 188	827	228	1 055
Other manufacturing industries	4 738	2 578	7 316	4 763	2 446	7 209	4 339	2 345	6 684	3 148	1 852	5 000
Paper, printing and publishing	4 351	2 047	6 398	4 517	1 916	6 433	4 086	1 780	5 866	2 714	1 468	4 182
Personal and household services	6 312	2 065	8 377	6 532	2 060	8 592	5 909	2 010	7 919	4 151	1 644	5 795
Recreation and cultural services	4 659	1 499	6 158	4 766	1 459	6 225	4 201	1 449	5 650	2 904	1 150	4 054
Research and scientific institutes	1 287	379	1 666	1 387	378	1 765	1 266	362	1 628	828	282	1 110
Retail trade	61 504	24 064	85 568	58 174	22 177	80 351	50 781	21 575	72 356	30 643	17 104	47 747
Scientific, optical and similar equipment	722	465	1 187	729	477	1 206	711	456	1 167	470	386	856
Social and related community services	12 018	381	12 399	11 152	248	11 400	9 655	199	9 854	6 797	196	6 993
Specialised repair services	4 034	2 310	6 344	3 930	2 199	6 129	3 501	2 050	5 551	2 420	1 683	4 103
Textiles	1 091	542	1 633	1 045	495	1 540	926	471	1 397	659	381	1 040
Transport equipment	1 456	481	1 937	1 529	473	2 002	1 419	459	1 878	1 004	391	1 395
Transport, storage and communications	19 289	6 613	25 902	18 993	6 573	25 566	16 869	6 475	23 344	10 151	5 109	15 260
Vehicles, parts and accessories	5 586	3 376	8 962	5 220	3 333	8 553	4 560	3 218	7 778	3 217	2 778	5 995
Wholesale trade	16 011	7 982	23 993	15 159	7 778	22 937	13 407	7 305	20 712	8 366	5 673	14 039
Wood, wood products and furniture	2 511	1 201	3 712	2 508	1 027	3 535	2 164	948	3 112	1 585	732	2 317
Other <sup>2</sup>	9 558	1 716	11 274	12 350	1 104	13 454	17 126	680	17 806	30 216	234	30 450
<b>Total</b>	<b>483 165</b>	<b>181 234</b>	<b>664 399</b>	<b>475 789</b>	<b>172 068</b>	<b>647 857</b>	<b>434 674</b>	<b>165 852</b>	<b>600 527</b>	<b>304 857</b>	<b>135 693</b>	<b>440 551</b>

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

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

# COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2009 – 2012 (continued)

Tax year	2009			2010			2011			2012		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Percentage of total												
Agencies and other services	9.4%	5.6%	14.9%	8.6%	5.1%	13.7%	8.4%	5.1%	13.5%	7.1%	4.9%	12.0%
Agriculture, forestry and fishing	3.4%	2.6%	6.0%	3.5%	2.7%	6.2%	3.6%	2.7%	6.3%	3.8%	2.8%	6.6%
Bricks, ceramic, glass, cement and similar products	0.4%	0.5%	0.9%	0.4%	0.4%	0.8%	0.4%	0.4%	0.8%	0.4%	0.5%	0.9%
Catering and accommodation	3.6%	2.7%	6.3%	3.7%	2.8%	6.5%	3.8%	2.8%	6.7%	3.9%	2.9%	6.8%
Chemicals and chemical, rubber and plastic products	0.6%	1.2%	1.8%	0.6%	1.2%	1.8%	0.6%	1.2%	1.8%	0.6%	1.2%	1.8%
Clothing and footwear	0.5%	0.6%	1.1%	0.5%	0.7%	1.2%	0.5%	0.7%	1.2%	0.5%	0.7%	1.2%
Coal and petroleum products	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.1%	0.3%	0.4%
Construction	10.2%	7.4%	17.6%	11.2%	7.4%	18.6%	11.9%	7.2%	19.2%	10.9%	7.1%	18.0%
Educational services	0.9%	1.0%	1.9%	1.0%	1.1%	2.0%	1.0%	1.1%	2.1%	0.9%	1.1%	2.0%
Electricity, gas and water	0.3%	0.4%	0.7%	0.4%	0.4%	0.8%	0.4%	0.4%	0.8%	0.4%	0.5%	0.8%
Financing, insurance, real estate and business services	34.0%	38.0%	72.0%	33.6%	38.8%	72.4%	32.7%	39.1%	71.8%	31.6%	40.1%	71.7%
Food, drink and tobacco	0.8%	1.0%	1.8%	0.8%	1.0%	1.9%	0.8%	1.0%	1.8%	0.9%	1.1%	2.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Long term insurance	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Machinery and related items	1.4%	2.6%	4.0%	1.3%	2.5%	3.8%	1.2%	2.6%	3.8%	1.2%	2.5%	3.7%
Medical, dental and other health and veterinary services	0.8%	2.0%	2.8%	0.7%	2.0%	2.7%	0.7%	2.0%	2.7%	0.7%	2.1%	2.8%
Metal (including metal products)	0.8%	2.0%	2.8%	0.9%	1.7%	2.6%	0.8%	1.7%	2.5%	0.8%	1.8%	2.6%
Mining and quarrying	0.4%	0.3%	0.8%	0.4%	0.3%	0.8%	0.4%	0.3%	0.7%	0.3%	0.2%	0.4%
Other manufacturing industries	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%
Paper, printing and publishing	0.9%	1.1%	2.0%	0.9%	1.1%	2.1%	0.9%	1.1%	2.0%	0.9%	1.1%	2.0%
Personal and household services	1.3%	1.1%	2.4%	1.4%	1.2%	2.6%	1.4%	1.2%	2.6%	1.4%	1.2%	2.6%
Recreation and cultural services	1.0%	0.8%	1.8%	1.0%	0.8%	1.8%	1.0%	0.9%	1.8%	1.0%	0.8%	1.8%
Research and scientific institutes	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%
Retail trade	12.7%	13.3%	26.0%	12.2%	12.9%	25.1%	11.7%	13.0%	24.7%	10.1%	12.6%	22.7%
Scientific, optical and similar equipment	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%
Social and related community services	2.5%	0.2%	2.7%	2.3%	0.1%	2.5%	2.2%	0.1%	2.3%	2.2%	0.1%	2.4%
Specialised repair services	0.8%	1.3%	2.1%	0.8%	1.3%	2.1%	0.8%	1.2%	2.0%	0.8%	1.2%	2.0%
Textiles	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Transport equipment	0.3%	0.3%	0.6%	0.3%	0.3%	0.6%	0.3%	0.3%	0.6%	0.3%	0.3%	0.6%
Transport, storage and communications	4.0%	3.6%	7.6%	4.0%	3.8%	7.8%	3.9%	3.9%	7.8%	3.3%	3.8%	7.1%
Vehicles, parts and accessories	1.2%	1.9%	3.0%	1.1%	1.9%	3.0%	1.0%	1.9%	3.0%	1.1%	2.0%	3.1%
Wholesale trade	3.3%	4.4%	7.7%	3.2%	4.5%	7.7%	3.1%	4.4%	7.5%	2.7%	4.2%	6.9%
Wood, wood products and furniture	0.5%	0.7%	1.2%	0.5%	0.6%	1.1%	0.5%	0.6%	1.1%	0.5%	0.5%	1.1%
Other	2.0%	0.9%	2.9%	2.6%	0.6%	3.2%	3.9%	0.4%	4.3%	9.9%	0.2%	10.1%
<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>

# COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2009 – 2012 (continued)

Tax year	2009 [98.7% assessed tax as % of provisional tax]			2010 [96.6% assessed tax as % of provisional tax]			2011 [93.9% assessed tax as % of provisional tax]			2012 [55.3% assessed tax as % of provisional tax]			
	Sector	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Percentage of sector total													
Agencies and other services	81.8%	18.2%	100.0%	82.4%	17.6%	100.0%	81.1%	18.9%	100.0%	76.6%	23.4%	100.0%	
Agriculture, forestry and fishing	77.9%	22.1%	100.0%	78.3%	21.7%	100.0%	78.0%	22.0%	100.0%	75.2%	24.8%	100.0%	
Bricks, ceramic, glass, cement and similar products	68.1%	31.9%	100.0%	70.1%	29.9%	100.0%	67.9%	32.1%	100.0%	65.8%	34.2%	100.0%	
Catering and accommodation	78.3%	21.7%	100.0%	78.8%	21.2%	100.0%	78.0%	22.0%	100.0%	75.0%	25.0%	100.0%	
Chemicals and chemical, rubber and plastic products	58.1%	41.9%	100.0%	58.0%	42.0%	100.0%	56.3%	43.7%	100.0%	52.4%	47.6%	100.0%	
Clothing and footwear	68.5%	31.5%	100.0%	68.1%	31.9%	100.0%	67.0%	33.0%	100.0%	63.1%	36.9%	100.0%	
Coal and petroleum products	58.9%	41.1%	100.0%	63.4%	36.6%	100.0%	58.7%	41.3%	100.0%	51.5%	48.5%	100.0%	
Construction	78.7%	21.3%	100.0%	80.7%	19.3%	100.0%	81.2%	18.8%	100.0%	77.6%	22.4%	100.0%	
Educational services	71.8%	28.2%	100.0%	71.9%	28.1%	100.0%	69.4%	30.6%	100.0%	65.6%	34.4%	100.0%	
Electricity, gas and water	67.7%	32.3%	100.0%	69.7%	30.3%	100.0%	68.6%	31.4%	100.0%	65.2%	34.8%	100.0%	
Financing, insurance, real estate and business services	70.4%	29.6%	100.0%	70.5%	29.5%	100.0%	68.7%	31.3%	100.0%	63.9%	36.1%	100.0%	
Food, drink and tobacco	69.1%	30.9%	100.0%	68.8%	31.2%	100.0%	68.4%	31.6%	100.0%	64.7%	35.3%	100.0%	
Leather, leather goods and fur (excl. footwear & clothing)	64.9%	35.1%	100.0%	67.4%	32.6%	100.0%	62.0%	38.0%	100.0%	58.1%	41.9%	100.0%	
Long term insurance	67.7%	32.3%	100.0%	73.5%	26.5%	100.0%	73.1%	26.9%	100.0%	82.7%	17.3%	100.0%	
Machinery and related items	58.1%	41.9%	100.0%	58.5%	41.5%	100.0%	56.0%	44.0%	100.0%	51.4%	48.6%	100.0%	
Medical, dental and other health and veterinary services	52.4%	47.6%	100.0%	49.8%	50.2%	100.0%	46.9%	53.1%	100.0%	41.3%	58.7%	100.0%	
Metal (including metal products)	53.3%	46.7%	100.0%	58.2%	41.8%	100.0%	56.3%	43.7%	100.0%	50.6%	49.4%	100.0%	
Mining and quarrying	79.0%	21.0%	100.0%	79.3%	20.7%	100.0%	79.2%	20.8%	100.0%	78.4%	21.6%	100.0%	
Other manufacturing industries	64.8%	35.2%	100.0%	66.1%	33.9%	100.0%	64.9%	35.1%	100.0%	63.0%	37.0%	100.0%	
Paper, printing and publishing	68.0%	32.0%	100.0%	70.2%	29.8%	100.0%	69.7%	30.3%	100.0%	64.9%	35.1%	100.0%	
Personal and household services	75.3%	24.7%	100.0%	76.0%	24.0%	100.0%	74.6%	25.4%	100.0%	71.6%	28.4%	100.0%	
Recreation and cultural services	75.7%	24.3%	100.0%	76.6%	23.4%	100.0%	74.4%	25.6%	100.0%	71.6%	28.4%	100.0%	
Research and scientific institutes	77.3%	22.7%	100.0%	78.6%	21.4%	100.0%	77.8%	22.2%	100.0%	74.6%	25.4%	100.0%	
Retail trade	71.9%	28.1%	100.0%	72.4%	27.6%	100.0%	70.2%	29.8%	100.0%	64.2%	35.8%	100.0%	
Scientific, optical and similar equipment	60.8%	39.2%	100.0%	60.4%	39.6%	100.0%	60.9%	39.1%	100.0%	54.9%	45.1%	100.0%	
Social and related community services	96.9%	3.1%	100.0%	97.8%	2.2%	100.0%	98.0%	2.0%	100.0%	97.2%	2.8%	100.0%	
Specialised repair services	63.6%	36.4%	100.0%	64.1%	35.9%	100.0%	63.1%	36.9%	100.0%	59.0%	41.0%	100.0%	
Textiles	66.8%	33.2%	100.0%	67.9%	32.1%	100.0%	66.3%	33.7%	100.0%	63.4%	36.6%	100.0%	
Transport equipment	75.2%	24.8%	100.0%	76.4%	23.6%	100.0%	75.6%	24.4%	100.0%	72.0%	28.0%	100.0%	
Transport, storage and communications	74.5%	25.5%	100.0%	74.3%	25.7%	100.0%	72.3%	27.7%	100.0%	66.5%	33.5%	100.0%	
Vehicles, parts and accessories	62.3%	37.7%	100.0%	61.0%	39.0%	100.0%	58.6%	41.4%	100.0%	53.7%	46.3%	100.0%	
Wholesale trade	66.7%	33.3%	100.0%	66.1%	33.9%	100.0%	64.7%	35.3%	100.0%	59.6%	40.4%	100.0%	
Wood, wood products and furniture	67.6%	32.4%	100.0%	70.9%	29.1%	100.0%	69.5%	30.5%	100.0%	68.4%	31.6%	100.0%	
Other	84.8%	15.2%	100.0%	91.8%	8.2%	100.0%	96.2%	3.8%	100.0%	99.2%	0.8%	100.0%	
<b>Total</b>	<b>72.7%</b>	<b>27.3%</b>	<b>100.0%</b>	<b>73.4%</b>	<b>26.6%</b>	<b>100.0%</b>	<b>72.4%</b>	<b>27.6%</b>	<b>100.0%</b>	<b>69.2%</b>	<b>30.8%</b>	<b>100.0%</b>	

# COMPANY INCOME TAX

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2009 – 2012

Tax year	2009			2010			2011			2012		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -25 000 000	2	-98	-	3	-194	-	2	-81	-	3	-99	-
B: -10 000 001 to -25 000 000	12	-144	-	24	-338	-	39	-570	-	24	-354	-
C: -5 000 001 to -10 000 000	72	-488	-	86	-577	-	73	-486	-	81	-532	-
D: -1 000 001 to -5 000 000	1 583	-2 758	0	2 023	-3 495	-	2 167	-3 833	0	2 034	-3 639	-
E: -100 001 to -1 000 000	18 650	-5 780	0	20 252	-6 422	0	19 583	-6 460	0	15 392	-5 169	0
F: -1 to -100 000	24 481	-847	0	23 707	-826	0	21 243	-754	0	15 461	-557	-
G: = 0	4 076	-	0	4 778	-	0	5 359	-	-	7 668	-	-
H: 1 to 100 000	33 934	1 141	21	34 464	1 188	15	33 248	1 204	13	25 636	994	10
I: 100 001 to 250 000	9 818	1 596	114	10 051	1 636	109	10 239	1 671	109	8 855	1 452	91
J: 250 001 to 500 000	6 684	2 263	251	6 844	2 331	255	7 257	2 476	269	6 660	2 282	242
K: 500 001 to 750 000	1 822	1 114	205	1 880	1 147	208	2 079	1 268	230	1 944	1 184	212
L: 750 001 to 1 000 000	900	777	165	1 010	872	184	1 041	904	190	1 072	932	194
M: 1 000 001 to 2 500 000	1 361	1 989	477	1 270	1 881	451	1 365	1 984	473	1 290	1 914	456
N: 2 500 001 to 5 000 000	227	739	193	218	704	184	214	697	183	195	638	166
O: 5 000 001 +	34	313	78	18	113	31	19	119	32	18	105	28
<b>Total</b>	<b>103 656</b>	<b>1 504</b>	<b>1 504</b>	<b>106 628</b>	<b>1 437</b>	<b>1 437</b>	<b>103 928</b>	<b>1 499</b>	<b>1 499</b>	<b>86 333</b>	<b>1 399</b>	<b>1 399</b>
Total < 0 taxable income	44 800	-10 116	0	46 095	-11 851	0	43 107	-12 184	0	32 995	-10 350	0
Total = 0 taxable income	4 076	-	0	4 778	-	0	5 359	-	-	7 668	-	-
Total > 0 taxable income	54 780	9 932	1 504	55 755	9 873	1 437	55 462	10 324	1 499	45 670	9 500	1 399
<b>Total</b>	<b>103 656</b>	<b>1 504</b>	<b>1 504</b>	<b>106 628</b>	<b>1 437</b>	<b>1 437</b>	<b>103 928</b>	<b>1 499</b>	<b>1 499</b>	<b>86 333</b>	<b>1 399</b>	<b>1 399</b>
<b>Percentage</b>												
Total < 0 taxable income	43.2%			43.2%			41.5%			38.2%		
Total = 0 taxable income	3.9%			4.5%			5.2%			8.9%		
Total > 0 taxable income	52.8%			52.3%			53.4%			52.9%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

# COMPANY INCOME TAX

**Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2009 – 2012**

Sector	2009			2010			2011			2012		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agriculture and other services <sup>1</sup>	6 904	141	93	7 111	12	80	7 002	64	96	5 975	63	84
Agriculture, forestry and fishing	3 641	-552	72	3 764	-663	70	3 692	-855	62	3 241	-758	71
Bricks, ceramic, glass, cement and similar products	698	-34	8	655	-41	10	589	-51	7	554	-49	8
Catering and accommodation	4 768	-438	27	4 946	-558	25	4 982	-526	32	4 477	-413	29
Chemicals and chemical, rubber and plastic products	1 130	-33	25	1 200	-16	31	1 115	-12	29	901	68	29
Clothing and footwear	1 102	-60	8	1 118	-64	9	1 105	-44	9	958	-53	9
Coal and petroleum products	117	6	3	124	-3	2	134	0	2	104	8	3
Construction	13 179	-83	177	13 771	-386	160	13 763	-583	144	12 227	-385	134
Educational services	1 679	-4	19	1 805	-22	21	1 870	-8	21	1 510	-31	18
Electricity, gas and water	620	23	14	645	3	11	624	27	13	562	-9	11
Financing, insurance, real estate and business services	18 323	644	365	18 664	329	329	18 365	475	351	14 878	819	347
Food, drink and tobacco	1 258	-87	8	1 269	-77	11	1 232	-65	10	1 152	-76	10
Leather, leather goods and fur (excl. footwear & clothing)	108	2	2	102	4	2	101	7	3	87	9	3
Long term insurance	33	-2	0	43	-3	0	28	2	0	3	-0	-
Machinery and related items	3 170	214	82	3 095	64	62	2 915	95	63	2 349	91	60
Medical, dental and other health and veterinary services	1 601	361	76	1 566	422	92	1 588	518	114	1 440	491	106
Metal (including metal products)	2 313	133	63	2 226	-16	45	2 018	-19	43	1 671	-29	40
Mining and quarrying	179	20	5	205	-13	6	151	-16	3	86	-6	3
Other manufacturing industries	1 731	-9	37	1 764	-47	34	1 707	-53	34	1 440	-51	28
Paper, printing and publishing	1 810	-19	21	1 848	-59	20	1 746	-59	21	1 495	-0	25
Personal and household services	2 830	-90	11	2 943	-86	11	2 849	-80	12	2 442	-88	11
Recreation and cultural services	1 337	-42	10	1 444	-58	16	1 393	-117	15	1 199	-66	14
Research and scientific institutes	229	9	5	237	-3	4	220	-6	4	178	-3	3
Retail trade	16 913	-5	154	17 643	-73	171	17 220	-82	180	13 487	-39	157
Scientific, optical and similar equipment	252	20	7	263	16	7	266	20	8	247	19	7
Social and related community services	42	-7	-	27	-1	-	36	-1	0	65	-3	0
Specialised repair services	2 676	47	31	2 680	-14	26	2 546	-10	31	2 060	6	26
Textiles	481	-21	5	461	-55	6	463	-21	7	372	-8	7
Transport equipment	402	-33	3	451	-37	4	471	-58	4	398	-23	5
Transport, storage and communications	5 724	-234	74	5 844	-398	64	5 565	-226	71	4 375	-232	63
Vehicles, parts and accessories	2 587	-47	26	2 646	-69	28	2 469	-81	27	2 052	-29	26
Wholesale trade	4 526	72	61	4 777	50	67	4 548	50	69	3 443	50	53
Wood, wood products and furniture	1 212	-81	12	1 190	-124	10	1 090	-144	11	868	-123	9
Other <sup>2</sup>	81	5	2	81	8	3	65	-1	2	37	-0	0
<b>Total</b>	<b>103 656</b>	<b>1 504</b>	<b>1 437</b>	<b>106 628</b>	<b>1 437</b>	<b>1 499</b>	<b>103 928</b>	<b>1 499</b>	<b>1 499</b>	<b>86 333</b>	<b>1 399</b>	<b>1 399</b>

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

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



# COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2009 – 2012 (continued)

Tax year	2009		2010		2011		2012	
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
<b>Percentage of total</b>								
Agencies and other services	6.7%	6.2%	6.7%	5.6%	6.7%	6.4%	6.9%	6.0%
Agriculture, forestry and fishing	3.5%	4.8%	3.5%	4.9%	3.6%	4.2%	3.8%	5.0%
Bricks, ceramic, glass, cement and similar products	0.7%	0.5%	0.6%	0.7%	0.6%	0.5%	0.6%	0.5%
Catering and accommodation	4.6%	1.8%	4.6%	1.7%	4.8%	2.1%	5.2%	2.1%
Chemicals and chemical, rubber and plastic products	1.1%	1.7%	1.1%	2.1%	1.1%	2.0%	1.0%	2.1%
Clothing and footwear	1.1%	0.6%	1.0%	0.6%	1.1%	0.6%	1.1%	0.6%
Coal and petroleum products	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%
Construction	12.7%	11.7%	12.9%	11.1%	13.2%	9.6%	14.2%	9.6%
Educational services	1.6%	1.3%	1.7%	1.4%	1.8%	1.4%	1.7%	1.3%
Electricity, gas and water	0.6%	0.9%	0.6%	0.8%	0.6%	0.9%	0.7%	0.8%
Financing, insurance, real estate and business services	17.7%	24.3%	17.5%	22.9%	17.7%	23.4%	17.2%	24.8%
Food, drink and tobacco	1.2%	0.5%	1.2%	0.8%	1.2%	0.7%	1.3%	0.7%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	—
Machinery and related items	3.1%	5.5%	2.9%	4.3%	2.8%	4.2%	2.7%	4.3%
Medical, dental and other health and veterinary services	1.5%	5.0%	1.5%	6.4%	1.5%	7.6%	1.7%	7.5%
Metal (including metal products)	2.2%	4.2%	2.1%	3.2%	1.9%	2.9%	1.9%	2.8%
Mining and quarrying	0.2%	0.3%	0.2%	0.4%	0.1%	0.2%	0.1%	0.2%
Other manufacturing industries	1.7%	2.5%	1.7%	2.4%	1.6%	2.3%	1.7%	2.0%
Paper, printing and publishing	1.7%	1.4%	1.7%	1.4%	1.7%	1.4%	1.7%	1.8%
Personal and household services	2.7%	0.7%	2.8%	0.7%	2.7%	0.8%	2.8%	0.8%
Recreation and cultural services	1.3%	0.7%	1.4%	1.1%	1.3%	1.0%	1.4%	1.0%
Research and scientific institutes	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Retail trade	16.3%	10.2%	16.5%	11.9%	16.6%	12.0%	15.6%	11.2%
Scientific, optical and similar equipment	0.2%	0.4%	0.2%	0.5%	0.3%	0.5%	0.3%	0.5%
Social and related community services	0.0%	—	0.0%	—	0.0%	0.0%	0.1%	0.0%
Specialised repair services	2.6%	2.1%	2.5%	1.8%	2.4%	2.1%	2.4%	1.9%
Textiles	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%
Transport equipment	0.4%	0.2%	0.4%	0.3%	0.5%	0.3%	0.5%	0.4%
Transport, storage and communications	5.5%	4.9%	5.5%	4.5%	5.4%	4.8%	5.1%	4.5%
Vehicles, parts and accessories	2.5%	1.7%	2.5%	1.9%	2.4%	1.8%	2.4%	1.9%
Wholesale trade	4.4%	4.1%	4.5%	4.7%	4.4%	4.6%	4.0%	3.8%
Wood, wood products and furniture	1.2%	0.8%	1.1%	0.7%	1.0%	0.8%	1.0%	0.6%
Other	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	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>

# COMPANY INCOME TAX

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2009 – 2012

Tax year	2009			2010			2011			2012		
	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>Economic activity<sup>1</sup></b>												
<b>Primary sector</b>	3 820	-531	77	3 969	-676	76	3 843	-871	65	3 327	-764	74
Agriculture, forestry and fishing	3 641	-552	72	3 764	-663	70	3 692	-855	62	3 241	-758	71
Mining and quarrying	179	20	5	205	-13	6	151	-16	3	86	-6	3
<b>Secondary sector</b>	29 583	-62	475	30 182	-839	424	29 339	-959	409	25 385	-610	387
Manufacturing <sup>2</sup>	15 784	-2	285	15 766	-456	253	14 952	-404	252	12 596	-217	242
Electricity, gas and water	620	23	14	645	3	11	624	27	13	562	-9	11
Construction	13 179	-83	177	13 771	-386	160	13 763	-583	144	12 227	-385	134
<b>Tertiary sector</b>	70 172	405	950	72 396	-471	934	70 681	-29	1 023	57 584	525	938
Wholesale and retail trade, catering and accommodation <sup>3</sup>	31 470	-372	299	32 692	-663	317	31 765	-649	339	25 519	-424	291
Transport, storage and communication	5 724	-234	74	5 844	-398	64	5 565	-226	71	4 375	-232	63
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	25 489	792	462	26 075	334	413	25 615	534	451	21 034	879	435
Community, social and personal services <sup>5</sup>	7 489	218	116	7 785	255	140	7 736	312	162	6 656	303	149
<b>Other<sup>6</sup></b>	81	5	2	81	8	3	65	-1	2	37	-0	0
<b>Total</b>	<b>103 656</b>	<b>1 504</b>	<b>1 504</b>	<b>106 628</b>	<b>1 437</b>	<b>1 437</b>	<b>103 928</b>	<b>1 499</b>	<b>1 499</b>	<b>86 333</b>	<b>1 399</b>	<b>1 399</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	3.7%	5.1%	5.1%	3.7%	5.3%	5.3%	3.7%	4.3%	4.3%	3.9%	5.3%	
Agriculture, forestry and fishing	3.5%	4.8%	4.8%	3.5%	4.9%	4.9%	3.6%	4.2%	4.2%	3.8%	5.0%	
Mining and quarrying	0.2%	0.3%	0.3%	0.2%	0.4%	0.4%	0.1%	0.2%	0.2%	0.1%	0.2%	
<b>Secondary sector</b>	28.5%	31.6%	31.6%	28.3%	29.5%	29.5%	28.2%	27.3%	27.3%	29.4%	27.7%	
Manufacturing	15.2%	18.9%	18.9%	14.8%	17.6%	17.6%	14.4%	16.8%	16.8%	14.6%	17.3%	
Electricity, gas and water	0.6%	0.9%	0.9%	0.6%	0.8%	0.8%	0.6%	0.9%	0.9%	0.7%	0.8%	
Construction	12.7%	11.7%	11.7%	12.9%	11.1%	11.1%	13.2%	9.6%	9.6%	14.2%	9.6%	
<b>Tertiary sector</b>	67.7%	63.2%	63.2%	67.9%	65.0%	65.0%	68.0%	68.3%	68.3%	66.7%	67.0%	
Wholesale and retail trade, catering and accommodation	30.4%	19.9%	19.9%	30.7%	22.0%	22.0%	30.6%	22.6%	22.6%	29.6%	20.8%	
Transport, storage and communication	5.5%	4.9%	4.9%	5.5%	4.5%	4.5%	5.4%	4.8%	4.8%	5.1%	4.5%	
Financial intermediation, insurance, real-estate and business services	24.6%	30.8%	30.8%	24.5%	28.7%	28.7%	24.6%	30.1%	30.1%	24.4%	31.1%	
Community, social and personal services	7.2%	7.7%	7.7%	7.3%	9.8%	9.8%	7.4%	10.8%	10.8%	7.7%	10.7%	
<b>Other</b>	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

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

# COMPANY INCOME TAX

**Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2009 – 2012**

Sector	2009			2010			2011			2012		
	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 <sup>1</sup>	3 709	601	93	3 698	558	80	3 694	635	96	2 850	560	84
Agriculture, forestry and fishing	1 663	441	72	1 744	452	70	1 695	417	62	1 511	450	71
Bricks, ceramic, glass, cement and similar products	344	57	8	303	64	10	290	52	7	253	53	8
Catering and accommodation	2 031	221	27	2 124	221	25	2 200	270	32	1 907	250	29
Chemicals and chemical, rubber and plastic products	656	164	25	699	190	31	658	184	29	539	178	29
Clothing and footwear	535	66	8	576	73	9	591	78	9	515	73	9
Coal and petroleum products	67	17	3	65	15	2	77	14	2	69	18	3
Construction	6 607	1 153	177	6 628	1 091	160	6 540	1 037	144	5 323	948	134
Educational services	884	134	19	940	145	21	1 021	156	21	816	135	18
Electricity, gas and water	346	82	14	347	74	11	353	85	13	304	73	11
Financing, insurance, real estate and business services	9 910	2 203	365	10 147	2 121	329	10 237	2 274	351	8 693	2 188	347
Food, drink and tobacco	620	74	8	643	95	11	620	85	10	571	86	10
Leather, leather goods and fur (excl. footwear & clothing)	57	11	2	57	12	2	58	16	3	53	15	3
Long term insurance	13	2	0	22	1	0	17	3	0	1	0	-
Machinery and related items	1 879	482	82	1 705	399	62	1 681	409	63	1 361	380	60
Medical, dental and other health and veterinary services	1 173	427	76	1 171	500	92	1 200	591	114	1 114	552	106
Metal (including metal products)	1 325	366	63	1 152	287	45	1 062	273	43	924	250	40
Mining and quarrying	80	46	5	88	31	6	63	18	3	47	17	3
Other manufacturing industries	871	219	37	839	210	34	849	213	34	711	181	28
Paper, printing and publishing	942	154	21	906	148	20	865	157	21	749	165	25
Personal and household services	1 314	107	11	1 351	115	11	1 360	123	12	1 137	115	11
Recreation and cultural services	606	83	10	643	107	16	636	106	15	557	99	14
Research and scientific institutes	131	27	5	129	24	4	109	23	4	93	21	3
Retail trade	9 480	1 240	154	9 996	1 362	171	10 027	1 434	180	8 034	1 260	157
Scientific, optical and similar equipment	135	38	7	151	44	7	142	45	8	136	42	7
Social and related community services	3	0	-	2	0	-	4	0	0	8	0	0
Specialised repair services	1 409	223	31	1 416	207	26	1 385	230	31	1 144	203	26
Textiles	249	41	5	225	41	6	231	47	7	186	42	7
Transport equipment	199	26	3	209	34	4	224	32	4	188	35	5
Transport, storage and communications	2 967	496	74	3 060	473	64	3 075	522	71	2 360	452	63
Vehicles, parts and accessories	1 348	203	26	1 377	219	28	1 305	219	27	1 118	207	26
Wholesale trade	2 663	431	61	2 799	469	67	2 704	484	69	2 022	386	53
Wood, wood products and furniture	545	88	12	510	78	10	460	81	11	364	65	9
Other <sup>2</sup>	29	8	2	33	12	3	29	8	2	12	1	0
<b>Total</b>	<b>54 780</b>	<b>1 504</b>	<b>1 437</b>	<b>55 755</b>	<b>1 437</b>	<b>1 437</b>	<b>55 462</b>	<b>1 499</b>	<b>1 499</b>	<b>45 670</b>	<b>1 399</b>	<b>1 399</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2009 – 2012**

Tax year	2009			2010			2011			2012		
	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 <sup>1</sup>	2 627	-460	-	2 761	-546	0	2 602	-571	0	2 008	-497	-
Agriculture, forestry and fishing	1 894	-993	-	1 904	-1 115	-	1 874	-1 272	-	1 552	-1 208	-
Bricks, ceramic, glass, cement and similar products	331	-91	-	325	-105	-	270	-103	-	230	-102	-
Catering and accommodation	2 494	-659	0	2 515	-779	-	2 404	-796	-	1 909	-663	-
Chemicals and chemical, rubber and plastic products	454	-197	-	484	-206	-	438	-197	-	315	-110	-
Clothing and footwear	533	-126	-	489	-137	-	449	-123	-	360	-126	-
Coal and petroleum products	47	-12	-	54	-18	-	51	-14	-	32	-10	-
Construction	5 593	-1 236	0	5 953	-1 477	0	5 667	-1 620	0	4 277	-1 333	-
Educational services	732	-138	0	782	-166	-	753	-164	-	563	-166	-
Electricity, gas and water	251	-59	-	273	-71	-	243	-57	-	208	-81	-
Financing, insurance, real estate and business services	7 896	-1 560	0	8 013	-1 793	0	7 636	-1 799	0	5 684	-1 369	-
Food, drink and tobacco	595	-160	-	565	-171	0	529	-150	-	456	-161	0
Leather, leather goods and fur (excl. footwear & clothing)	48	-9	-	42	-8	-	38	-9	-	27	-6	-
Long term insurance	20	-4	0	21	-4	0	11	-1	0	2	-0	-
Machinery and related items	1 242	-267	-	1 323	-336	-	1 170	-314	-	926	-289	-
Medical, dental and other health and veterinary services	407	-66	-	369	-78	-	368	-73	-	298	-61	-
Metal (including metal products)	964	-233	0	1 049	-302	-	931	-292	-	697	-279	-
Mining and quarrying	70	-29	-	90	-44	-	59	-34	-	28	-24	-
Other manufacturing industries	821	-229	0	876	-257	-	790	-266	-	629	-232	-
Paper, printing and publishing	802	-174	-	855	-207	-	783	-216	-	622	-165	-
Personal and household services	1 410	-197	-	1 433	-201	-	1 338	-204	-	1 092	-203	-
Recreation and cultural services	688	-125	-	742	-165	-	691	-223	-	554	-164	-
Research and scientific institutes	91	-18	-	102	-27	-	105	-29	-	72	-24	-
Retail trade	6 860	-1 245	0	7 057	-1 435	0	6 640	-1 515	-	4 948	-1 299	-
Scientific, optical and similar equipment	109	-18	-	103	-28	-	112	-25	-	95	-23	-
Social and related community services	26	-7	-	9	-1	-	5	-1	-	14	-3	-
Specialised repair services	1 229	-176	-	1 214	-222	0	1 098	-241	0	833	-197	-
Textiles	228	-62	-	229	-97	-	213	-69	-	160	-50	-
Transport equipment	182	-59	-	211	-71	-	206	-90	-	152	-58	-
Transport, storage and communications	2 557	-730	-	2 571	-870	0	2 260	-748	-	1 712	-684	0
Vehicles, parts and accessories	1 205	-250	-	1 230	-287	-	1 108	-300	-	876	-236	-
Wholesale trade	1 741	-359	-	1 787	-419	-	1 663	-434	-	1 189	-336	-
Wood, wood products and furniture	624	-169	-	628	-203	-	570	-225	-	459	-187	-
Other <sup>2</sup>	29	-3	0	36	-3	0	32	-9	-	16	-2	-
<b>Total</b>	<b>44 800</b>	<b>-3</b>	<b>0</b>	<b>46 095</b>	<b>-3</b>	<b>0</b>	<b>43 107</b>	<b>-9</b>	<b>0</b>	<b>32 995</b>	<b>-2</b>	<b>0</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2009 – 2012**

Tax year	2009			2010			2011			2012		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	568	-	-	652	-	-	706	-	-	1 117	-	-
Agriculture, forestry and fishing	94	-	-	116	-	-	123	-	-	178	-	-
Bricks, ceramic, glass, cement and similar products	23	-	-	27	-	-	29	-	-	71	-	-
Catering and accommodation	243	-	0	307	-	-	378	-	-	661	-	-
Chemicals and chemical, rubber and plastic products	20	-	-	17	-	-	19	-	-	47	-	-
Clothing and footwear	34	-	-	53	-	-	65	-	-	83	-	-
Coal and petroleum products	3	-	-	5	-	-	6	-	-	3	-	-
Construction	979	-	-	1 190	-	0	1 556	-	-	2 627	-	-
Educational services	63	-	0	83	-	-	96	-	-	131	-	-
Electricity, gas and water	23	-	-	25	-	-	28	-	-	50	-	-
Financing, insurance, real estate and business services	517	-	-	524	-	-	492	-	-	501	-	-
Food, drink and tobacco	43	-	-	61	-	0	83	-	-	125	-	-
Leather, leather goods and fur (excl. footwear & clothing)	3	-	-	3	-	-	5	-	-	7	-	-
Long term insurance	-	-	-	-	-	0	-	-	-	-	-	-
Machinery and related items	49	-	-	67	-	-	64	-	-	62	-	-
Medical, dental and other health and veterinary services	21	-	-	26	-	-	20	-	-	28	-	-
Metal (including metal products)	24	-	0	25	-	-	25	-	-	50	-	-
Mining and quarrying	29	-	-	27	-	-	29	-	-	11	-	-
Other manufacturing industries	39	-	-	49	-	-	68	-	-	100	-	-
Paper, printing and publishing	66	-	-	87	-	-	98	-	-	124	-	-
Personal and household services	106	-	-	159	-	-	151	-	-	213	-	-
Recreation and cultural services	43	-	-	59	-	-	66	-	-	88	-	-
Research and scientific institutes	7	-	-	6	-	-	6	-	-	13	-	-
Retail trade	573	-	-	590	-	0	553	-	-	505	-	-
Scientific, optical and similar equipment	8	-	-	9	-	-	12	-	-	16	-	-
Social and related community services	13	-	-	16	-	-	27	-	-	43	-	-
Specialised repair services	38	-	-	50	-	-	63	-	-	83	-	-
Textiles	4	-	-	7	-	-	19	-	-	26	-	-
Transport equipment	21	-	-	31	-	-	41	-	-	58	-	-
Transport, storage and communications	200	-	-	213	-	0	230	-	-	303	-	-
Vehicles, parts and accessories	34	-	-	39	-	-	56	-	-	58	-	-
Wholesale trade	122	-	-	191	-	-	181	-	-	232	-	-
Wood, wood products and furniture	43	-	-	52	-	-	60	-	-	45	-	-
Other <sup>2</sup>	23	-	-	12	-	-	4	-	-	9	-	-
<b>Total</b>	<b>4 076</b>	<b>0</b>	<b>0</b>	<b>4 778</b>	<b>0</b>	<b>0</b>	<b>5 359</b>	<b>0</b>	<b>0</b>	<b>7 668</b>	<b>0</b>	<b>0</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.7: Small business corporations: Tax assessed by turnover group, 2009 – 2012**

Tax year	2009		2010		2011		2012	
Turnover group	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	11 324	31	12 043	11	12 850	53	7 956	54
B: 100 001 to 250 000	10 577	5	10 567	5	9 465	4	5 727	4
C: 250 001 to 500 000	14 155	15	14 318	15	12 719	14	8 201	15
D: 500 001 to 750 000	9 723	23	10 011	21	9 481	21	6 575	14
E: 750 001 to 1 000 000	7 464	27	8 023	26	8 118	26	5 932	23
F: 1 000 001 to 2 500 000	21 397	189	21 808	187	21 233	200	15 857	148
G: 2 500 001 to 5 000 000	12 919	359	12 975	338	12 959	365	10 162	316
H: 5 000 001 to 7 500 000	4 888	278	5 151	283	5 156	286	4 162	244
I: 7 500 001 to 10 000 000	2 621	237	2 578	222	2 740	243	2 338	213
J: 10 000 001 to 14 000 000	2 063	257	2 116	266	2 247	252	1 965	238
K: 14 000 001 +	144	16	60	3	51	4	44	5
L: Other <sup>1</sup>	6 381	65	6 978	60	6 909	31	17 414	125
<b>Total</b>	<b>103 656</b>	<b>1 504</b>	<b>106 628</b>	<b>1 437</b>	<b>103 928</b>	<b>1 499</b>	<b>86 333</b>	<b>1 399</b>

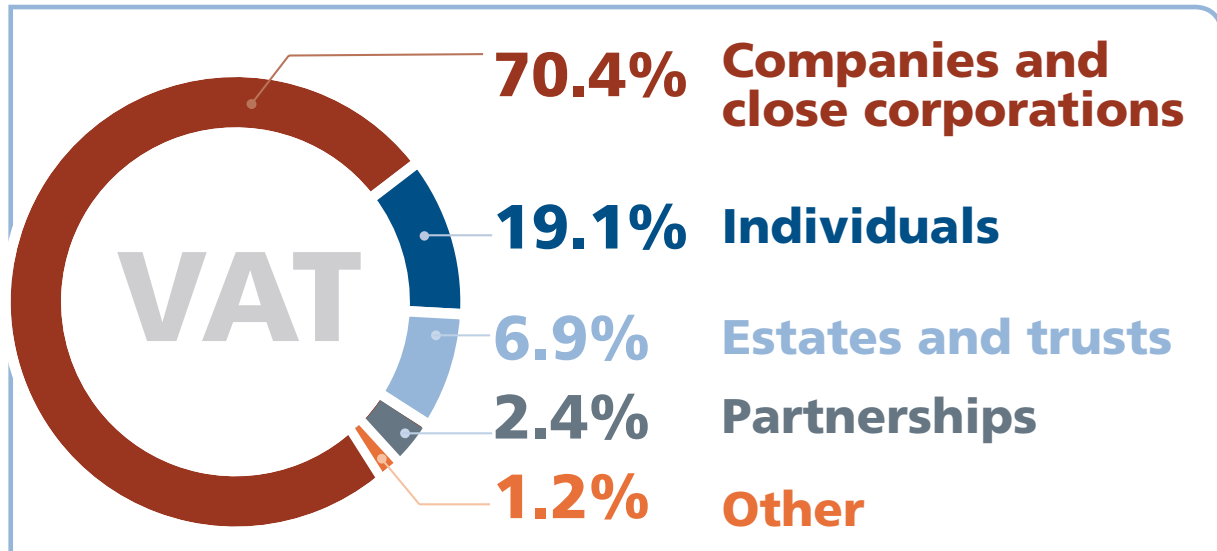
1. Includes where the turnover record was missing from the return.

# VALUE ADDED TAX

For the 2012/13 fiscal year:

**650 540 Registered VAT vendors**

**425 576 (65.4%) were active**



**86.9%**



**Vendors registered on bi-monthly category that make payments and receive refunds**

**43.6%**



**VAT vendors with a turnover of R1 million or less**

**9.0%**

**Vendors registered on monthly category making payments and receiving refunds**

Account for **75.1%** of VAT payments



Account for **87.5%** of VAT refunds



**R3.32**  
Output tax declared

**R2.32**  
Input tax claimed

**R1**  
Domestic VAT collected

**R1**  
VAT refunded

**R2.30**  
Input tax claimed

**R1.30**  
Output tax declared

## 4 VALUE-ADDED TAX

### KEY HIGHLIGHTS

For the 2012/13 fiscal year:

- Net Value-Added Tax (VAT) growth of 12.6% against the previous year resulted from a 10.1% increase in VAT payments and a 9.4% increase in Import VAT (discussed in Chapter 5) and was moderated by a 6% increase in VAT refunds;
- Growth in Domestic VAT payments was supported by household consumption benefitting from rising short-term lending as the repurchase rate remained at an all-time low of 5% since July 2012. The sectors that contributed to this growth were mainly the *Financial intermediation, insurance, real-estate & business services, Wholesale & retail trade, catering & accommodation* and *Manufacturing* sectors. This was partially offset by declines in the *Electricity, gas and water* and *Transport, storage & communications* sectors;
- VAT refunds grew in the *Financial intermediation, insurance, real-estate & business services, Wholesale & retail trade, catering & accommodation* and *Manufacturing* sectors; and
- There were 650 540 registered VAT vendors of which 425 576 (65.4%) were active. A vendor is regarded as active if a payment was received or a refund made to the vendor during the fiscal year. Key statistics were:
  - VAT vendors that submitted returns on a bi-monthly basis (every two months) accounted for 86.9% of active vendors;
  - Although only 9.0% of VAT vendors submitted returns on a monthly basis, they contributed 75.1% of VAT payments and received 87.5% of VAT refunds;
  - Companies and close corporations comprised 70.4% of VAT vendors, individuals 19.1%, estates and trusts 6.9% and partnerships 2.4%. The balance consisted of VAT vendors from other enterprise types;
  - The number of VAT vendors in the *Financial intermediation, insurance, real-estate & business services* sector were the largest, constituting 41.4% of the total number of VAT vendors;
  - VAT vendors with a turnover of R1 million or less constituted 43.6% of the total number of VAT vendors;
  - For each R1 in Domestic VAT collected, R3.32 in output tax was declared and R2.32 in input tax was claimed; and
  - For each R1 in VAT refunded, R1.30 in output tax was declared and R2.30 in input tax was claimed.





This chapter gives an overview of:

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

## VAT REGISTER

It is mandatory for a business that earned income, in excess of R1 million in any consecutive 12-month period to register for VAT. A business may also voluntarily choose to register if the income earned in the past 12-month period exceeded R50 000.

As a result of more stringent registration requirements and improved risk-based vetting of refunds, the number of vendors registered for VAT continued to decline in the period under review. This was due to the introduction of improved authentication of vendors that further limited the risk to the fiscus. A vendor is regarded as active if a payment was received or a refund made to the vendor during the fiscal year.

In 2012/13 there were 650 540 registered VAT vendors of which 425 576 (65.4%) were active (see *Table 4.1*).

**Table 4.1: Number of registered VAT vendors, 2009/10 – 2012/13**

Fiscal year	Registered <sup>1</sup>	Active vendors	Percentage of registered
2009/10	685 523	493 098	71.9%
2010/11	664 267	466 085	70.2%
2011/12	652 349	439 170	67.3%
2012/13	650 540	425 576	65.4%

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

## PAYMENTS AND REFUNDS

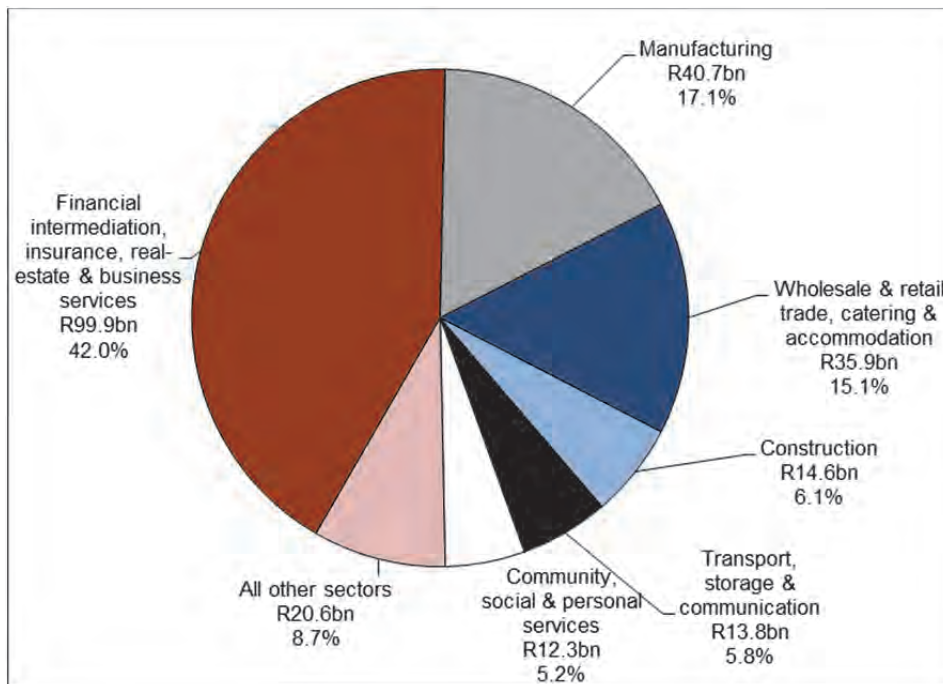
### By sector

The largest number of VAT vendors in 2012/13 were in the *Financial intermediation, insurance, real-estate & business services* sector (41.4%) followed by *Wholesale & retail trade, catering & accommodation* (20.1%) and *Agriculture, forestry & fishing* (13.6%) sectors.

Vendors in the *Financial intermediation, insurance, real-estate & business services* sector paid the largest contribution by a single sector of R99.9 billion (42.0%) gross domestic VAT payments in 2012/13. At the other end of the scale, only 0.6% of vendors were in the *Mining & quarrying* sector and they contributed 3.1% of the total gross domestic VAT payments for 2012/13. However, they received 23.8% of VAT refunds. The extent of mineral exports (zero-rated sales) makes the *Mining & quarrying* sector a negative contributor to net VAT.

*Figure 4.1* shows the VAT payments by economic activity.

**Figure 4.1 VAT payments by economic activity, 2012/13**



The largest VAT refunds accrued to the *Mining & quarrying* sector due to zero-rating of exports; the *Financial intermediation, insurance, real-estate & business services* sector as financial services are zero-rated and the *Manufacturing* sector due to capital investment and export activity as significant input tax is claimable (see Figure 4.2).

**Figure 4.2 VAT refunds by economic activity, 2012/13**

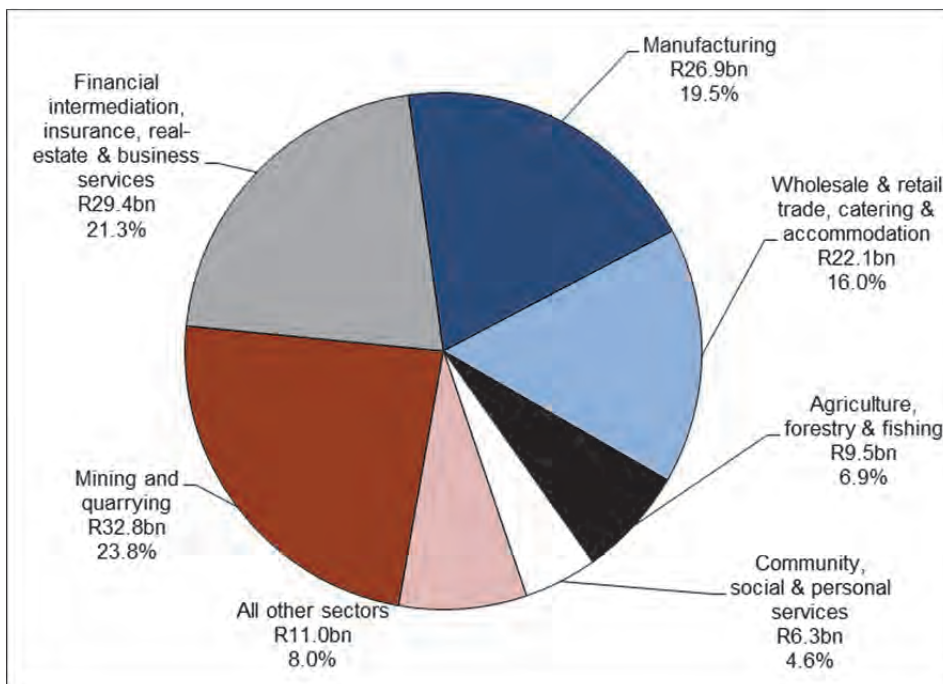


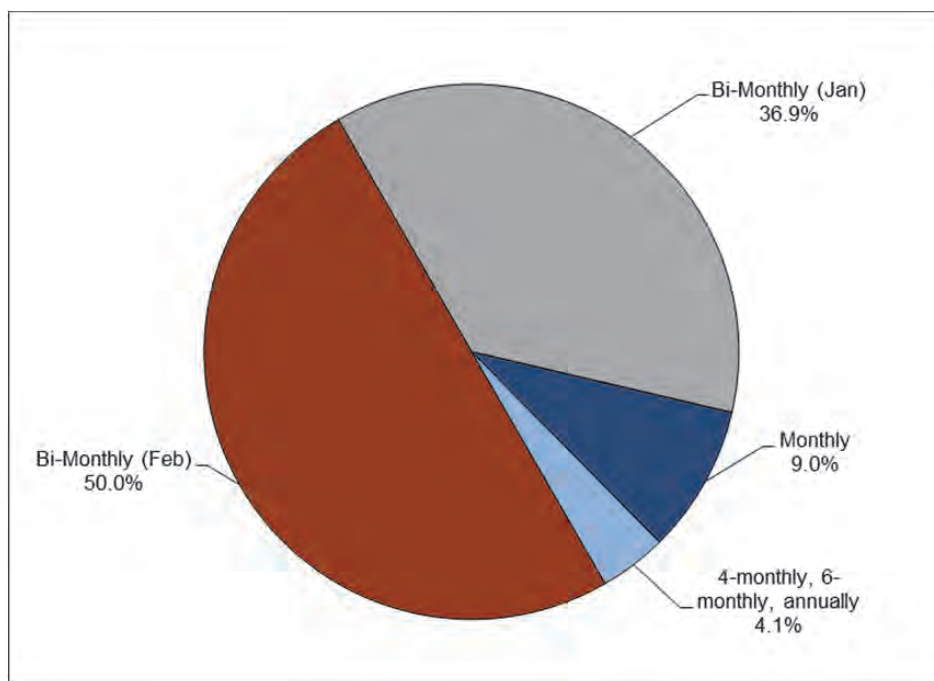
Table A4.1.1 shows the number of VAT vendors, payments and refunds for each sector. Table A4.1.2 uses these SARS sector codes and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that SARS' sector codes are not yet fully aligned with the SIC system used by Statistics South Africa.

### By payment category

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). However, when the value of a vendor's taxable supplies (turnover) in a 12-month period exceeds R30 million the vendor is required to account for and pay VAT on a monthly basis. Some farming enterprises are allowed to pay VAT 6-monthly (twice a year) and small businesses with taxable supplies less than R1.5 million in any consecutive 12-month period may pay their VAT every four months.

Close to 90% of vendors submitted returns on a bi-monthly basis. However, the 9.0% that submitted on a monthly basis contributed 75.1% of VAT payments and accounted for 87.5% of VAT refunds. Figure 4.3 shows the distribution of vendors by payment category.

**Figure 4.3 VAT vendors by payment category, 2012/13**



Most vendors that submitted monthly returns in 2012/13 were in the *Financing, insurance, real-estate & business services* (25.0%) sector followed by the *Retail trade* (14.4%) sector.

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

### By type of enterprise

Companies and close corporations accounted for 70.4% of VAT vendors for 2012/13. They contributed 91.0% of the Domestic VAT payments and accounted for 89.6% of the VAT refunds. Although individuals (sole proprietors) comprised 19.1% of VAT vendors, they only contributed 3.0% of the Domestic VAT payments and accounted for 1.6% of refunds.

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

## INPUT AND OUTPUT TAX

The mechanics of the VAT system are based on a subtractive or credit input method which allows businesses (vendors) to deduct the VAT incurred on business expenses (input tax) from the VAT collected on the supplies made by the business (output tax). The vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. There are, however, some expenses for which input tax cannot be claimed. These include the acquisition of motor vehicles and entertainment expenses.

The amount of VAT payable by the vendor or refundable to the vendor is calculated by subtracting the VAT paid to suppliers (input tax) from the VAT charged on supplies made (output tax). VAT returns submitted to SARS result in a payment to SARS, refund by SARS or a nil return.

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

The values for VAT payments and refunds, shown in Table A4.1.1, do not match the actual collections for a variety of reasons. These include:

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

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

No VAT is charged on the supply of exempt goods and services which means that no claims for input tax (or deemed input tax) can be claimed on these goods and services. Changes in the use of goods and services, changes in accounting practices as well as the writing off or recovery of bad debts is added to or subtracted from the total output tax declared and input tax claimed.

Table 4.2 shows output tax by class of supply.

**Table 4.2: Output tax by class of supply, 2011/12 – 2012/13**

R million	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and/or services)	Supply of accommodation	Adjustments <sup>1</sup>	Total output tax
Fiscal year					
2011/12	880 213	27 758	1 825	8 639	<b>918 435</b>
2012/13	946 799	29 778	2 009	7 551	<b>986 137</b>
<b>Percentage of total</b>					
2011/12	95.8%	3.0%	0.2%	0.9%	<b>100.0%</b>
2012/13	96.0%	3.0%	0.2%	0.8%	<b>100.0%</b>

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

During 2012/13 the supply of standard-rated goods and services contributed 96.0% of the total output tax. The supply of capital goods only contributed 3.0%. This is because capital goods are not traded as frequently as non-capital goods.

Table 4.3 shows input tax by class of supply.

**Table 4.3: Input tax by class of supply, 2011/12 – 2012/13**

R million	Claimed on capital goods and/or services	Claimed on capital goods imported	Claimed on other goods and/or services	Claimed on other goods imported	Claimed on adjustments <sup>1</sup>	Total input tax
2011/12	99 400	10 664	648 998	58 874	11 384	<b>829 320</b>
2012/13	100 856	9 862	698 770	72 426	8 068	<b>889 981</b>
<b>Percentage of total</b>						
2011/12	12.0%	1.3%	78.3%	7.1%	1.4%	<b>100.0%</b>
2012/13	11.3%	1.1%	78.5%	8.1%	0.9%	<b>100.0%</b>

1. Includes Change in use; Bad debts and Other.

The largest portion of input tax (78.5%) during 2012/13 was claimed for the purchase of other goods and services. Claims as a result of capital purchases accounted for 11.3% of input tax, input tax on imports were responsible for a further 9.2% and the remaining inputs were as a result of adjustments.

Table 4.4 illustrates that for every R1 of Domestic VAT paid in 2012/13 there was a VAT refund of R0.60.

**Table 4.4: Relationship between Domestic VAT payments and VAT refunds, 2009/10 – 2012/13**

Rand	For each R1 Domestic VAT payment, there is a VAT refund of
2009/10	0.57
2010/11	0.56
2011/12	0.60
2012/13	0.60

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

Table 4.5 illustrates that, irrespective of whether the economy is growing or shrinking, the ratios move in a fairly narrow range. It is merely the number of the declarations that varies according to the level of economic activity.

**Table 4.5: Output/input tax declared for each R1 Domestic VAT collected and refunded, 2009/10 – 2012/13**

Rand	For each R1					
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
2009/10	-2.22	3.22	1.00	-2.29	1.29	-1.00
2010/11	-2.27	3.27	1.00	-2.40	1.40	-1.00
2011/12	-2.34	3.34	1.00	-2.32	1.32	-1.00
2012/13	-2.32	3.32	1.00	-2.30	1.30	-1.00

For each R1 in domestic VAT collected in 2012/13:

- R3.32 in output tax was declared (R799.0 billion ÷ R240.4 billion); and
- R2.32 in input tax was claimed (R558.6 billion ÷ R240.4 billion).

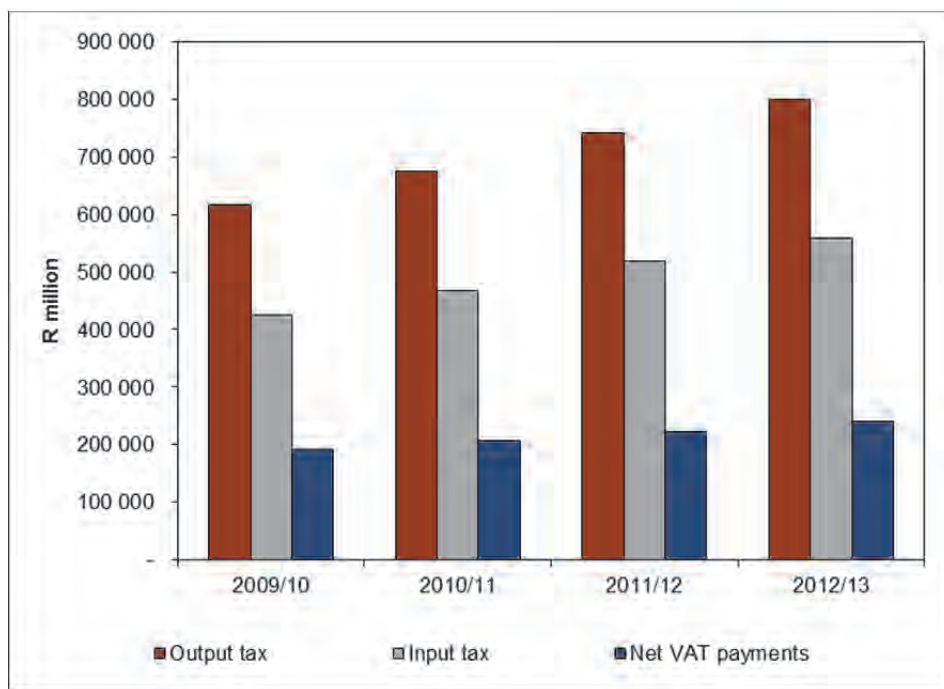
For each R1 in VAT refunded in 2012/13:

- R1.30 in output tax was declared (R187.1 billion ÷ R144.3 billion); and
- R2.30 in input tax was claimed (R331.4 billion ÷ R144.3 billion).

Some sectors differ significantly from these aggregate ratios. The *Mining & quarrying* sector, which claimed the most refunds in 2012/13 (R32.8 billion), declared only R0.50 in output tax and claimed R1.50 in input tax for each R1 in VAT refunds claimed. This was mainly because of the large volume of exports in this sector.

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

**Figure 4.4** Composition of Domestic VAT payments (output/input), 2009/10 – 2012/13



## DISTRIBUTION OF VENDORS BY TURNOVER GROUP

Turnover, as shown in *Figure 4.5* and *Table A4.6.1*, is based on a system-calculated annualised turnover for each vendor that uses the turnover as declared during the 12-month period of each fiscal year.

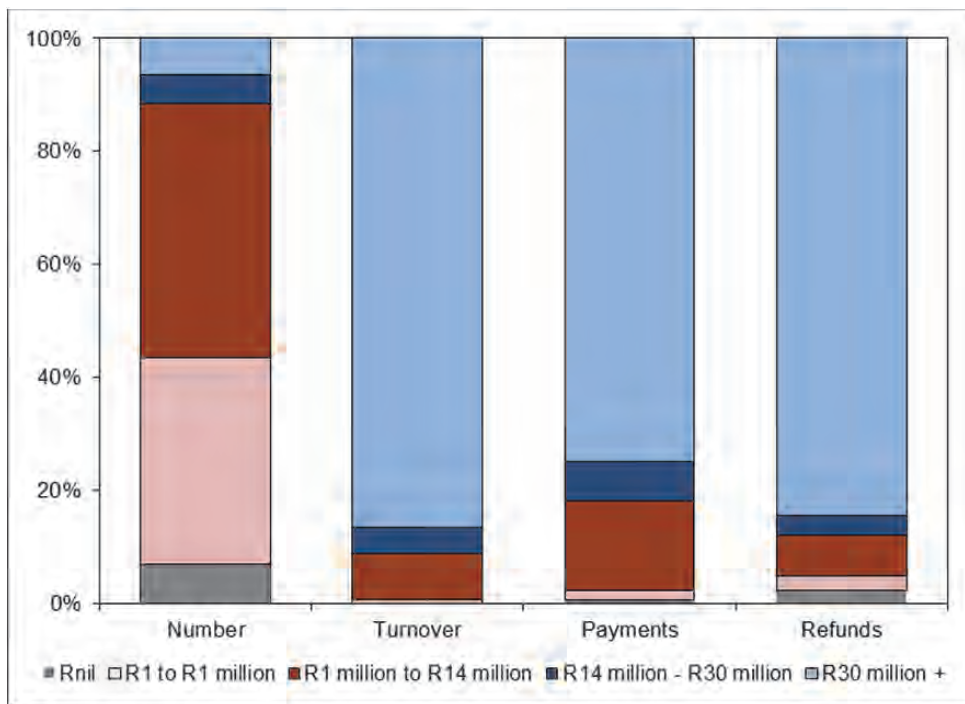
The manner in which the annualised turnover is calculated is described below:

- If a vendor, who is registered to pay VAT on a monthly basis, submitted all 12 returns for a one year period on time, the turnover would be calculated as the sum of the turnover declared on the 12 returns.

- However, if the vendor submitted fewer than the 12 required returns, the projected turnover would be calculated by dividing the turnover for the specific tax periods under review by the number of returns submitted and multiplying by 12 to obtain an annualised turnover. If the vendor, for example, submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

In 2012/13, 43.6% of VAT vendors had a turnover of R1 million or less. These vendors, however, accounted for only 2.3% of Domestic VAT payments and 4.8% of VAT refunds. In contrast, 2.2% of VAT vendors that had an annual turnover greater than R100 million accounted for 62.2% of Domestic VAT payments and 76.7% of refunds.

**Figure 4.5** Distribution of VAT vendors by turnover group, 2012/13





**Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2009/10 – 2012/13**

Fiscal year Sector	2009/10			2010/11			2011/12			2012/13		
	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 <sup>1</sup>	35 089	15 985	-7 966	32 663	16 861	-7 411	30 682	18 213	-8 575	29 812	20 025	-8 955
Agriculture, forestry and fishing <sup>2</sup>	64 319	7 887	-7 739	62 233	7 261	-7 087	58 726	7 850	-8 522	57 693	8 558	-9 498
Bricks, ceramic, glass, cement and similar products	2 008	712	-304	1 875	718	-284	1 744	751	-244	1 644	779	-201
Catering and accommodation	15 997	2 721	-777	14 669	3 166	-503	13 548	3 079	-516	12 974	3 500	-419
Chemicals and chemical, rubber and plastic products	4 046	4 040	-2 162	3 908	4 206	-2 057	3 744	4 229	-3 485	3 695	4 686	-3 716
Clothing and footwear	1 779	770	-96	1 621	828	-90	1 498	819	-110	1 426	828	-163
Coal and petroleum products	768	2 528	-3 511	769	3 144	-3 882	741	4 415	-5 601	757	4 944	-6 098
Construction	34 344	13 693	-3 967	31 526	12 761	-2 967	29 112	12 617	-3 512	27 964	14 563	-3 690
Educational services	1 986	433	-245	1 852	443	-213	1 716	472	-297	1 683	620	-186
Electricity, gas and water <sup>2</sup>	1 144	3 201	-4 304	1 113	3 283	-1 921	1 068	5 776	-2 481	1 059	4 504	-1 901
Financing, insurance, real estate and business services <sup>2</sup>	164 672	62 516	-18 079	157 212	67 312	-14 840	149 205	71 917	-17 206	145 813	79 263	-20 135
Food, drink and tobacco	3 875	8 168	-2 799	3 659	8 603	-2 664	3 441	9 070	-3 347	3 327	10 000	-3 489
Leather, leather goods and fur (excl. footwear & clothing)	342	108	-41	330	107	-67	291	102	-99	285	108	-111
Machinery and related items	8 609	6 848	-1 523	8 244	6 696	-1 750	7 794	6 925	-2 583	7 608	7 488	-3 392
Medical, dental and other health and veterinary services	15 973	5 182	-369	15 066	5 731	-273	14 603	6 178	-332	14 351	6 495	-321
Metal (including metal products)	7 523	4 172	-4 930	7 128	4 071	-4 590	6 738	4 204	-6 310	6 488	4 609	-6 248
Mining and quarrying	2 552	6 432	-25 033	2 526	7 018	-22 421	2 444	7 106	-32 122	2 422	7 396	-32 812
Other manufacturing industries	3 447	1 384	-1 303	3 270	1 410	-1 297	3 034	1 415	-1 862	2 940	1 476	-1 760
Paper, printing and publishing	4 133	2 678	-643	3 893	2 746	-659	3 704	2 819	-768	3 496	2 894	-556
Personal and household services	4 288	627	-44	3 666	680	-43	3 318	672	-69	3 085	708	-44
Public administration	612	932	-6 457	645	1 227	-4 605	610	1 065	-4 944	584	1 252	-4 854
Recreation and cultural services	3 771	2 219	-531	3 533	2 610	-704	3 332	2 640	-413	3 196	2 756	-477
Research and scientific institutes	614	382	-158	601	428	-100	587	494	-150	583	562	-283
Retail trade	49 043	11 917	-3 757	45 582	13 173	-3 831	42 435	13 932	-4 280	39 983	15 415	-4 863
Scientific, optical and similar equipment	742	362	-114	732	418	-97	713	419	-121	698	443	-155
Social and related community services	2 614	409	-469	2 552	454	-436	2 502	476	-471	2 485	498	-464
Specialised repair services	9 099	1 660	-420	8 494	1 735	-363	7 895	1 892	-418	7 460	2 059	-350
Textiles	1 363	836	-214	1 291	1 014	-183	1 199	921	-270	1 178	925	-289
Transport equipment	1 171	551	-564	1 085	535	-293	1 013	633	-487	975	737	-491
Transport, storage and communications	14 611	11 961	-5 590	13 733	12 412	-4 669	12 965	14 182	-5 610	12 400	13 796	-5 431
Vehicles, parts and accessories	5 049	3 920	-5 675	4 747	3 688	-7 643	4 464	3 185	-8 310	4 303	3 195	-9 032
Wholesale trade	24 393	9 502	-5 181	23 072	9 903	-5 065	21 722	10 486	-6 185	20 764	11 759	-7 411
Wood, wood products and furniture	3 083	841	-211	2 765	855	-141	2 548	845	-189	2 413	830	-199
Other <sup>3</sup>	39	8	-6	30	7	-0	34	50	-5	32	118	-3
<b>Total</b>	<b>493 098</b>	<b>195 585</b>	<b>-115 184</b>	<b>466 085</b>	<b>205 508</b>	<b>-103 147</b>	<b>439 170</b>	<b>219 851</b>	<b>-129 892</b>	<b>425 576</b>	<b>237 790</b>	<b>-137 998</b>

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

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

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

# VALUE ADDED TAX

Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2009/10 – 2012/13 (continued)

Sector	2009/10			2010/11			2011/12			2012/13		
	Percentage of total	Number of vendors	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agriculture and other services	7.1%	7.0%	6.9%	7.0%	8.2%	7.2%	7.0%	8.3%	6.6%	7.0%	8.4%	6.5%
Agriculture, forestry and fishing	13.0%	13.4%	6.7%	13.4%	3.5%	6.9%	13.4%	3.6%	6.6%	13.6%	3.6%	6.9%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%
Catering and accommodation	3.2%	3.1%	0.7%	3.1%	1.5%	0.5%	3.1%	1.4%	0.4%	3.0%	1.5%	0.3%
Chemicals and chemical, rubber and plastic products	0.8%	0.8%	1.9%	0.8%	2.0%	2.0%	0.9%	1.9%	2.7%	0.9%	2.0%	2.7%
Clothing and footwear	0.4%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.3%	0.1%
Coal and petroleum products	0.2%	0.2%	3.0%	0.2%	1.5%	3.8%	0.2%	2.0%	4.3%	0.2%	2.1%	4.4%
Construction	7.0%	6.8%	3.4%	6.8%	6.2%	2.9%	6.6%	5.7%	2.7%	6.6%	6.1%	2.7%
Educational services	0.4%	0.4%	0.2%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%	0.3%	0.1%
Electricity, gas and water	0.2%	0.2%	3.7%	0.2%	1.6%	1.9%	0.2%	2.6%	1.9%	0.2%	1.9%	1.4%
Financing, insurance, real estate and business services	33.4%	33.7%	15.7%	33.7%	32.8%	14.4%	34.0%	32.7%	13.2%	34.3%	33.3%	14.6%
Food, drink and tobacco	0.8%	0.8%	2.4%	0.8%	4.2%	2.6%	0.8%	4.1%	2.6%	0.8%	4.2%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	1.7%	1.8%	1.3%	1.8%	3.3%	1.7%	1.8%	3.1%	2.0%	1.8%	3.1%	2.5%
Medical, dental and other health and veterinary services	3.2%	3.2%	0.3%	3.2%	2.8%	0.3%	3.3%	2.8%	0.3%	3.4%	2.7%	0.2%
Metal (including metal products)	1.5%	1.5%	4.3%	1.5%	2.0%	4.4%	1.5%	1.9%	4.9%	1.5%	1.9%	4.5%
Mining and quarrying	0.5%	0.5%	21.7%	0.5%	3.4%	21.7%	0.6%	3.2%	24.7%	0.6%	3.1%	23.8%
Other manufacturing industries	0.7%	0.7%	1.1%	0.7%	0.7%	1.3%	0.7%	0.6%	1.4%	0.7%	0.6%	1.3%
Paper, printing and publishing	0.8%	0.8%	0.6%	0.8%	1.3%	0.6%	0.8%	1.3%	0.6%	0.8%	1.2%	0.4%
Personal and household services	0.9%	0.8%	0.0%	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%	0.7%	0.3%	0.0%
Public administration	0.1%	0.1%	5.6%	0.1%	0.6%	4.5%	0.1%	0.5%	3.8%	0.1%	0.5%	3.5%
Recreation and cultural services	0.8%	0.8%	0.5%	0.8%	1.3%	0.7%	0.8%	1.2%	0.3%	0.8%	1.2%	0.3%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%
Retail trade	9.9%	9.8%	3.3%	9.8%	6.4%	3.7%	9.7%	6.3%	3.3%	9.4%	6.5%	3.5%
Scientific, optical and similar equipment	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Social and related community services	0.5%	0.5%	0.4%	0.5%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%	0.2%	0.3%
Specialised repair services	1.8%	1.8%	0.4%	1.8%	0.8%	0.4%	1.8%	0.9%	0.3%	1.8%	0.9%	0.3%
Textiles	0.3%	0.3%	0.2%	0.3%	0.5%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%
Transport equipment	0.2%	0.2%	0.5%	0.2%	0.3%	0.3%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%
Transport, storage and communications	3.0%	3.0%	4.9%	2.9%	6.0%	4.5%	3.0%	6.5%	4.3%	2.9%	5.8%	3.9%
Vehicles, parts and accessories	1.0%	1.0%	4.9%	1.0%	1.8%	7.4%	1.0%	1.4%	6.4%	1.0%	1.3%	6.5%
Wholesale trade	4.9%	4.9%	4.5%	5.0%	4.8%	4.9%	4.9%	4.8%	4.8%	4.9%	4.9%	5.4%
Wood, wood products and furniture	0.6%	0.6%	0.2%	0.6%	0.4%	0.1%	0.6%	0.4%	0.1%	0.6%	0.3%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<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 A4.1.2: Domestic VAT: Payments and refunds by economic activity, 2009/10 – 2012/13**

Tax year	2009/10			2010/11			2011/12			2012/13		
	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)
<b>Economic activity<sup>1</sup></b>												
<b>Primary sector</b>	<b>66 871</b>	<b>14 318</b>	<b>-32 772</b>	<b>64 759</b>	<b>14 280</b>	<b>-29 508</b>	<b>61 170</b>	<b>14 956</b>	<b>-40 645</b>	<b>60 115</b>	<b>15 954</b>	<b>-42 309</b>
Agriculture, forestry and fishing	64 319	7 887	-7 739	62 233	7 261	-7 087	58 726	7 850	-8 522	57 693	8 558	-9 498
Mining and quarrying	2 552	6 432	-25 033	2 526	7 018	-22 421	2 444	7 106	-32 122	2 422	7 396	-32 812
<b>Secondary sector</b>	<b>78 377</b>	<b>50 893</b>	<b>-26 686</b>	<b>73 209</b>	<b>51 399</b>	<b>-22 941</b>	<b>68 382</b>	<b>55 961</b>	<b>-31 467</b>	<b>65 953</b>	<b>59 815</b>	<b>-32 458</b>
Manufacturing <sup>2</sup>	42 889	33 999	-18 415	40 570	35 352	-18 053	38 202	37 569	-25 474	36 930	40 748	-26 867
Electricity, gas and water	1 144	3 201	-4 304	1 113	3 283	-1 921	1 068	5 776	-2 481	1 059	4 504	-1 901
Construction	34 344	13 693	-3 967	31 526	12 761	-2 967	29 112	12 617	-3 512	27 964	14 563	-3 690
<b>Tertiary sector</b>	<b>347 811</b>	<b>130 366</b>	<b>-55 719</b>	<b>328 087</b>	<b>139 825</b>	<b>-50 698</b>	<b>309 584</b>	<b>148 884</b>	<b>-57 776</b>	<b>299 476</b>	<b>161 903</b>	<b>-63 227</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	103 581	29 720	-15 810	96 564	31 665	-17 404	90 064	32 575	-19 708	85 484	35 928	-22 075
Transport, storage and communication	14 611	11 961	-5 590	13 733	12 412	-4 669	12 965	14 182	-5 610	12 400	13 796	-5 431
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	200 375	78 882	-26 203	190 476	84 602	-22 351	180 474	90 624	-25 931	176 208	99 851	-29 373
Community, social and personal services <sup>5</sup>	29 244	9 803	-8 116	27 314	11 146	-6 273	26 081	11 503	-6 526	25 384	12 329	-6 348
<b>Other<sup>6</sup></b>	<b>39</b>	<b>8</b>	<b>-6</b>	<b>30</b>	<b>7</b>	<b>-0</b>	<b>34</b>	<b>50</b>	<b>-5</b>	<b>32</b>	<b>118</b>	<b>-3</b>
<b>Total</b>	<b>493 098</b>	<b>195 585</b>	<b>-115 184</b>	<b>466 085</b>	<b>205 508</b>	<b>-103 147</b>	<b>439 170</b>	<b>219 851</b>	<b>-129 892</b>	<b>425 576</b>	<b>237 790</b>	<b>-137 998</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>13.6%</b>	<b>7.3%</b>	<b>28.5%</b>	<b>13.9%</b>	<b>6.9%</b>	<b>28.6%</b>	<b>13.9%</b>	<b>6.8%</b>	<b>31.3%</b>	<b>14.1%</b>	<b>6.7%</b>	<b>30.7%</b>
Agriculture, forestry and fishing	13.0%	4.0%	6.7%	13.4%	3.5%	6.9%	13.4%	3.6%	6.6%	13.6%	3.6%	6.9%
Mining and quarrying	0.5%	3.3%	21.7%	0.5%	3.4%	21.7%	0.6%	3.2%	24.7%	0.6%	3.1%	23.8%
<b>Secondary sector</b>	<b>15.9%</b>	<b>26.0%</b>	<b>23.2%</b>	<b>15.7%</b>	<b>25.0%</b>	<b>22.2%</b>	<b>15.6%</b>	<b>25.5%</b>	<b>24.2%</b>	<b>15.5%</b>	<b>25.2%</b>	<b>23.5%</b>
Manufacturing	8.7%	17.4%	16.0%	8.7%	17.2%	17.5%	8.7%	17.1%	19.6%	8.7%	17.1%	19.5%
Electricity, gas and water	0.2%	1.6%	3.7%	0.2%	1.6%	1.9%	0.2%	2.6%	1.9%	0.2%	1.9%	1.4%
Construction	7.0%	7.0%	3.4%	6.8%	6.2%	2.9%	6.6%	5.7%	2.7%	6.6%	6.1%	2.7%
<b>Tertiary sector</b>	<b>70.5%</b>	<b>66.7%</b>	<b>48.4%</b>	<b>70.4%</b>	<b>68.0%</b>	<b>49.2%</b>	<b>70.5%</b>	<b>67.7%</b>	<b>44.5%</b>	<b>70.4%</b>	<b>68.1%</b>	<b>45.8%</b>
Wholesale and retail trade, catering and accommodation	21.0%	15.2%	13.7%	20.7%	15.4%	16.9%	20.5%	14.8%	15.2%	20.1%	15.1%	16.0%
Transport, storage and communication	3.0%	6.1%	4.9%	2.9%	6.0%	4.5%	3.0%	6.5%	4.3%	2.9%	5.8%	3.9%
Financial intermediation, insurance, real-estate and business services	40.6%	40.3%	22.7%	40.9%	41.2%	21.7%	41.1%	41.2%	20.0%	41.4%	42.0%	21.3%
Community, social and personal services	5.9%	5.0%	7.0%	5.9%	5.4%	6.1%	5.9%	5.2%	5.0%	6.0%	5.2%	4.6%
<b>Other</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<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. SARS' source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS' source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

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

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

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

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

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

# VALUE ADDED TAX

**Table A4.2.1: Domestic VAT: Payments and refunds by payment category, 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13			
	Payment category <sup>1</sup>	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	183 330	19 628	-5 696	-4 938	172 658	20 847	-4 938	162 160	22 140	-5 733	157 215	25 018	-6 770
B: Bi-monthly (Feb)	247 758	26 408	-8 583	-7 506	233 339	28 092	-7 506	220 001	29 660	-9 172	212 949	33 650	-10 295
C: Monthly	41 490	149 133	-100 695	-90 494	40 656	156 165	-90 494	39 185	167 585	-114 744	38 100	178 548	-120 703
D: 6-monthly	18 074	329	-177	-179	17 143	317	-179	15 716	341	-191	15 257	376	-197
E: Annually	1 208	48	-19	-13	1 180	51	-13	1 070	85	-16	1 068	155	-10
F: 4-monthly	1 238	40	-13	-17	1 109	36	-17	1 038	40	-35	987	44	-23
<b>Total</b>	<b>493 098</b>	<b>195 585</b>	<b>-115 184</b>	<b>-103 147</b>	<b>466 085</b>	<b>205 508</b>	<b>-103 147</b>	<b>439 170</b>	<b>219 851</b>	<b>-129 892</b>	<b>425 576</b>	<b>237 790</b>	<b>-137 998</b>
<b>Percentage of total</b>													
A: Bi-monthly (Jan)	37.2%	10.0%	4.9%	4.8%	37.0%	10.1%	4.8%	36.9%	10.1%	4.4%	36.9%	10.5%	4.9%
B: Bi-monthly (Feb)	50.2%	13.5%	7.5%	7.3%	50.1%	13.7%	7.3%	50.1%	13.5%	7.1%	50.0%	14.2%	7.5%
C: Monthly	8.4%	76.2%	87.4%	87.7%	8.7%	76.0%	87.7%	8.9%	76.2%	88.3%	9.0%	75.1%	87.5%
D: 6-monthly	3.7%	0.2%	0.2%	0.2%	3.7%	0.2%	0.2%	3.6%	0.2%	0.1%	3.6%	0.2%	0.1%
E: Annually	0.2%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.1%	0.0%
F: 4-monthly	0.3%	0.0%	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>	<b>100.0%</b>

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

# VALUE ADDED TAX

**Table A4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2009/10 – 2012/13**

Fiscal year Sector	2009/10			2010/11			2011/12			2012/13		
	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 <sup>1</sup>	13 779	1 549	-464	12 818	1 631	-395	11 918	1 750	-377	11 724	1 970	-518
Agriculture, forestry and fishing	13 042	940	-939	12 692	966	-890	12 178	1 023	-1 072	11 999	1 165	-1 196
Bricks, ceramic, glass, cement and similar products	788	89	-10	736	89	-11	673	93	-13	623	107	-14
Catering and accommodation	6 525	576	-136	5 988	623	-140	5 536	646	-126	5 312	740	-101
Chemicals and chemical, rubber and plastic products	1 423	203	-42	1 361	224	-34	1 316	231	-61	1 287	267	-70
Clothing and footwear	672	82	-10	622	87	-10	565	85	-8	549	88	-10
Coal and petroleum products	196	14	-5	190	15	-7	183	16	-15	184	42	-10
Construction	13 698	1 552	-311	12 547	1 545	-250	11 522	1 592	-305	11 130	1 817	-451
Educational services	854	98	-47	784	98	-23	738	111	-27	712	118	-22
Electricity, gas and water	467	49	-24	448	47	-16	429	53	-22	433	86	-75
Financing, insurance, real estate and business services	66 710	7 747	-2 229	63 561	8 389	-1 908	60 228	8 929	-2 111	58 944	10 190	-2 399
Food, drink and tobacco	1 347	122	-47	1 261	134	-50	1 172	138	-78	1 157	161	-82
Leather, leather goods and fur (excl. footwear & clothing)	137	15	-7	125	16	-5	118	17	-4	118	18	-6
Machinery and related items	3 427	490	-62	3 283	521	-52	3 089	556	-72	2 968	617	-94
Medical, dental and other health and veterinary services	7 024	1 043	-38	6 622	1 139	-36	6 398	1 227	-40	6 262	1 385	-44
Metal (including metal products)	2 862	456	-41	2 700	459	-39	2 514	490	-41	2 432	535	-49
Mining and quarrying	709	118	-123	692	136	-61	665	181	-118	648	205	-266
Other manufacturing industries	1 369	158	-27	1 306	167	-24	1 202	174	-33	1 158	198	-44
Paper, printing and publishing	1 744	227	-27	1 642	238	-19	1 545	247	-26	1 463	258	-37
Personal and household services	1 882	144	-11	1 619	147	-12	1 475	153	-11	1 334	167	-10
Public administration	67	8	-42	78	6	-67	62	7	-52	61	7	-36
Recreation and cultural services	1 554	189	-63	1 443	210	-56	1 353	227	-94	1 317	256	-81
Research and scientific institutes	252	39	-12	235	41	-10	244	46	-10	241	50	-15
Retail trade	18 902	1 275	-287	17 482	1 342	-257	16 114	1 419	-292	15 131	1 544	-344
Scientific, optical and similar equipment	290	44	-8	293	54	-7	277	54	-4	266	56	-9
Social and related community services	1 193	98	-97	1 177	106	-103	1 155	103	-128	1 145	126	-134
Specialised repair services	3 890	383	-26	3 629	399	-22	3 335	427	-23	3 149	458	-19
Textiles	518	70	-7	489	68	-5	450	70	-6	447	74	-12
Transport equipment	429	48	-17	382	48	-12	352	50	-23	350	60	-20
Transport, storage and communications	5 444	625	-227	5 077	670	-187	4 760	728	-268	4 590	825	-280
Vehicles, parts and accessories	1 887	182	-26	1 777	198	-27	1 670	208	-31	1 595	228	-32
Wholesale trade	9 023	862	-261	8 520	903	-190	7 938	954	-225	7 552	1 057	-274
Wood, wood products and furniture	1 226	134	-24	1 079	129	-15	986	133	-17	934	144	-17
<b>Total</b>	<b>183 330</b>	<b>19 628</b>	<b>-5 696</b>	<b>172 658</b>	<b>20 847</b>	<b>-4 938</b>	<b>162 160</b>	<b>22 140</b>	<b>-5 733</b>	<b>157 215</b>	<b>25 018</b>	<b>-6 770</b>

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

# VALUE ADDED TAX

**Table A4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13		
	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 <sup>1</sup>	17 746	2 115	-555	16 409	2 173	-457	15 440	2 362	-518	14 895	2 715	-595
Agriculture, forestry and fishing	30 693	2 363	-2 425	29 925	2 457	-2 279	28 450	2 670	-2 706	28 105	2 969	-2 906
Bricks, ceramic, glass, cement and similar products	974	108	-17	893	111	-13	837	122	-14	799	132	-23
Catering and accommodation	8 761	770	-225	7 986	842	-175	7 336	879	-139	7 000	975	-135
Chemicals and chemical, rubber and plastic products	1 825	289	-49	1 765	314	-41	1 668	329	-59	1 636	367	-82
Clothing and footwear	877	96	-10	786	101	-7	735	104	-7	688	113	-7
Coal and petroleum products	286	21	-15	283	23	-14	263	24	-14	273	29	-13
Construction	17 697	2 051	-438	16 115	2 098	-335	14 849	2 098	-414	14 192	2 399	-431
Educational services	1 018	134	-59	958	135	-38	875	145	-34	869	164	-34
Electricity, gas and water	544	64	-26	527	66	-26	493	69	-21	476	77	-33
Financing, insurance, real estate and business services	85 956	9 812	-2 854	81 894	10 578	-2 386	77 786	11 139	-3 214	76 025	12 967	-3 427
Food, drink and tobacco	1 746	172	-77	1 636	182	-67	1 533	194	-81	1 473	220	-84
Leather, leather goods and fur (excl. footwear & clothing)	166	18	-3	167	19	-2	136	18	-4	130	18	-3
Machinery and related items	4 098	593	-106	3 894	627	-80	3 670	662	-98	3 627	736	-164
Medical, dental and other health and veterinary services	8 435	1 295	-58	7 956	1 434	-47	7 716	1 544	-60	7 619	1 679	-80
Metal (including metal products)	3 475	558	-52	3 264	586	-44	3 100	615	-50	2 964	671	-60
Mining and quarrying	1 031	178	-113	1 022	200	-211	968	219	-227	971	313	-436
Other manufacturing industries	1 665	193	-33	1 573	206	-33	1 451	216	-34	1 413	236	-54
Paper, printing and publishing	1 944	252	-22	1 831	281	-21	1 736	281	-26	1 633	306	-39
Personal and household services	2 260	189	-16	1 917	196	-12	1 725	204	-13	1 646	223	-11
Public administration	82	15	-67	79	15	-61	69	15	-88	64	21	-94
Recreation and cultural services	1 883	224	-60	1 756	239	-52	1 651	250	-69	1 562	289	-70
Research and scientific institutes	296	45	-12	296	48	-10	274	55	-10	272	58	-11
Retail trade	24 195	1 658	-376	22 229	1 746	-337	20 663	1 828	-406	19 304	2 004	-477
Scientific, optical and similar equipment	366	59	-14	352	56	-9	347	65	-11	342	68	-32
Social and related community services	1 145	114	-96	1 104	129	-107	1 086	142	-120	1 089	131	-127
Specialised repair services	4 805	483	-35	4 477	509	-30	4 195	532	-32	3 956	573	-40
Textiles	624	69	-10	586	67	-8	544	72	-9	527	80	-12
Transport equipment	585	60	-25	551	67	-30	517	76	-32	489	74	-46
Transport, storage and communications	7 311	876	-357	6 829	960	-271	6 452	1 040	-337	6 118	1 158	-360
Vehicles, parts and accessories	2 283	206	-29	2 142	228	-23	2 044	248	-23	1 980	266	-22
Wholesale trade	11 395	1 151	-321	10 697	1 218	-258	10 056	1 264	-286	9 552	1 424	-363
Wood, wood products and furniture	1 591	175	-26	1 440	181	-21	1 336	176	-17	1 260	196	-21
<b>Total</b>	<b>247 758</b>	<b>26 408</b>	<b>-8 583</b>	<b>233 339</b>	<b>28 092</b>	<b>-7 506</b>	<b>220 001</b>	<b>29 660</b>	<b>-9 172</b>	<b>212 949</b>	<b>33 650</b>	<b>-10 295</b>

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

# VALUE ADDED TAX

**Table A4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2009/10 – 2012/13**

Fiscal year Sector	2009/10			2010/11			2011/12			2012/13		
	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 <sup>1</sup>	3 448	12 316	-6 946	3 330	13 054	-6 558	3 230	14 095	-7 679	3 110	15 336	-7 842
Agriculture, forestry and fishing <sup>2</sup>	2 190	4 245	-4 196	2 157	3 514	-3 735	2 107	3 811	-4 550	2 052	4 042	-5 197
Bricks, ceramic, glass, cement and similar products	243	514	-276	244	518	-260	232	535	-217	221	539	-164
Catering and accommodation	669	1 370	-416	661	1 696	-188	645	1 551	-250	632	1 781	-182
Chemicals and chemical, rubber and plastic products	794	3 547	-2 071	776	3 668	-1 981	753	3 669	-3 364	765	4 052	-3 564
Clothing and footwear	226	592	-76	211	640	-73	197	630	-96	187	628	-146
Coal and petroleum products	285	2 493	-3 491	295	3 107	-3 861	295	4 375	-5 572	298	4 874	-6 075
Construction	2 896	10 089	-3 217	2 821	9 117	-2 382	2 700	8 925	-2 793	2 605	10 346	-2 808
Educational services	104	201	-139	100	211	-152	93	216	-236	94	337	-131
Electricity, gas and water <sup>2</sup>	132	3 088	-4 254	136	3 169	-1 879	144	5 654	-2 437	148	4 341	-1 793
Financing, insurance, real estate and business services <sup>2</sup>	10 487	44 911	-12 976	10 302	48 290	-10 525	9 827	51 801	-11 864	9 511	56 053	-14 296
Food, drink and tobacco	775	7 874	-2 674	756	8 287	-2 547	730	8 737	-3 188	690	9 619	-3 323
Leather, leather goods and fur (excl. footwear & clothing)	38	75	-32	37	72	-60	36	67	-91	35	72	-101
Machinery and related items	1 069	5 764	-1 355	1 051	5 547	-1 619	1 021	5 707	-2 413	1 002	6 135	-3 134
Medical, dental and other health and veterinary services	474	2 842	-273	460	3 158	-190	462	3 406	-232	440	3 430	-197
Metal (including metal products)	1 177	3 158	-4 837	1 157	3 026	-4 507	1 119	3 098	-6 219	1 087	3 404	-6 139
Mining and quarrying	810	6 135	-24 797	810	6 682	-22 146	810	6 706	-31 754	802	6 878	-32 097
Other manufacturing industries	404	1 033	-1 244	386	1 037	-1 240	375	1 026	-1 796	363	1 042	-1 662
Paper, printing and publishing	437	2 199	-594	414	2 228	-619	415	2 290	-716	395	2 330	-479
Personal and household services	130	294	-17	118	338	-20	107	314	-45	97	318	-23
Public administration	463	910	-6 348	488	1 205	-4 476	479	1 044	-4 803	459	1 224	-4 724
Recreation and cultural services	318	1 807	-408	323	2 161	-597	316	2 162	-250	306	2 210	-326
Research and scientific institutes	60	297	-133	62	339	-80	63	393	-130	65	454	-257
Retail trade	5 861	8 983	-3 094	5 808	10 085	-3 236	5 604	10 684	-3 581	5 495	11 867	-4 042
Scientific, optical and similar equipment	85	259	-92	86	307	-81	88	301	-106	89	319	-114
Social and related community services	267	197	-276	263	218	-226	254	230	-223	243	241	-203
Specialised repair services	387	794	-358	374	827	-311	352	932	-363	345	1 028	-291
Textiles	221	697	-197	216	878	-170	205	779	-254	204	771	-265
Transport equipment	154	442	-522	148	419	-250	140	506	-432	132	603	-425
Transport, storage and communications	1 824	10 456	-5 005	1 792	10 780	-4 211	1 726	12 412	-5 005	1 664	11 812	-4 791
Vehicles, parts and accessories	873	3 532	-5 619	824	3 262	-7 594	748	2 729	-8 256	726	2 700	-8 977
Wholesale trade	3 930	7 488	-4 599	3 810	7 781	-4 616	3 690	8 267	-5 674	3 623	9 275	-6 774
Wood, wood products and furniture	259	532	-162	240	545	-105	222	535	-155	215	489	-161
<b>Total</b>	<b>41 490</b>	<b>149 133</b>	<b>-100 695</b>	<b>40 656</b>	<b>156 165</b>	<b>-90 494</b>	<b>39 185</b>	<b>167 585</b>	<b>-114 744</b>	<b>38 100</b>	<b>178 548</b>	<b>-120 703</b>

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

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

# VALUE ADDED TAX

**Table A4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13		
	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 <sup>1</sup>	116	4	-1	106	4	-1	94	5	-1	83	4	-0
Agriculture, forestry and fishing	18 394	340	-180	17 459	323	-182	15 991	346	-194	15 537	382	-198
Bricks, ceramic, glass, cement and similar products	3	0	-0	2	0	-0	2	0	-0	1	0	-
Catering and accommodation	42	6	-0	34	4	-0	31	4	-0	30	4	-0
Chemicals and chemical, rubber and plastic products	4	1	-	6	0	-0	7	0	-0	7	0	-0
Clothing and footwear	4	0	-0	2	0	-0	1	0	-	2	0	-0
Coal and petroleum products	1	-	-0	1	-	-0	-	-	-	2	0	-
Construction	53	1	-1	43	1	-0	41	1	-0	37	2	-0
Educational services	10	0	-0	10	0	-0	10	0	-0	8	0	-0
Electricity, gas and water	1	0	-	2	0	-0	2	0	-0	2	0	-0
Financing, insurance, real estate and business services	1 519	46	-19	1 455	56	-21	1 364	48	-17	1 333	53	-13
Food, drink and tobacco	7	0	-0	6	0	-0	6	1	-0	7	0	-0
Leather, leather goods and fur (excl. footwear & clothing)	1	0	-	1	0	-	1	0	-	2	0	-
Machinery and related items	15	0	-0	16	0	-0	14	0	-0	11	0	-0
Medical, dental and other health and veterinary services	40	1	-0	28	1	-0	27	1	-0	30	1	-0
Metal (including metal products)	9	0	-0	7	0	-0	5	0	-0	5	0	-0
Mining and quarrying	2	0	-0	2	-	-2	1	-	-23	1	-	-12
Other manufacturing industries	9	0	-0	5	0	-0	6	0	-	6	0	-0
Paper, printing and publishing	8	0	-0	6	0	-0	8	0	-0	5	0	-0
Personal and household services	16	0	-0	12	0	-0	11	0	-0	8	0	-0
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	16	0	-0	11	0	-0	12	1	-0	11	1	-0
Research and scientific institutes	6	0	-0	8	0	-0	6	0	-0	5	0	-0
Retail trade	85	1	-1	63	1	-0	54	1	-1	53	1	-0
Scientific, optical and similar equipment	1	0	-	1	0	-	1	0	-	1	0	-
Social and related community services	9	0	-0	8	0	-0	7	0	-0	8	0	-0
Specialised repair services	17	0	-0	14	0	-0	13	0	-0	10	0	-0
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	3	0	-	4	0	-0	4	0	-0	4	0	-
Transport, storage and communications	32	4	-0	35	2	-0	27	2	-0	28	2	-1
Vehicles, parts and accessories	6	0	-0	4	0	-0	2	0	-0	2	0	-
Wholesale trade	45	1	-0	45	1	-0	38	2	-0	37	3	-0
Wood, wood products and furniture	7	0	-0	6	0	-0	4	0	-	4	0	-0
Other <sup>2</sup>	39	8	-6	30	7	-0	34	50	-5	32	118	-3
<b>Total</b>	<b>20 520</b>	<b>417</b>	<b>-209</b>	<b>19 432</b>	<b>405</b>	<b>-209</b>	<b>17 824</b>	<b>466</b>	<b>-242</b>	<b>17 312</b>	<b>575</b>	<b>-230</b>

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

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



**Table A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13			
	Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual		105 426	6 452	-2 416	95 730	6 598	-2 066	86 883	6 763	-2 192	81 141	7 120	-2 259
B : Partnership		12 825	4 775	-3 629	11 742	4 643	-3 257	10 875	4 688	-3 987	10 148	4 474	-3 796
C : Company/Close corporation		338 023	176 638	-99 463	322 570	185 636	-90 354	306 542	199 108	-115 209	299 703	216 288	-123 616
D : Government/Local/Public authority		824	2 522	-7 006	821	3 155	-4 932	794	3 490	-5 386	780	3 606	-5 355
E : Association not for gain		2 826	1 712	-819	2 743	1 898	-802	2 657	2 102	-926	2 661	2 107	-835
F : Estate/Trust		31 137	3 237	-1 621	30 518	3 320	-1 523	29 534	3 412	-1 946	29 319	3 805	-1 889
G : Club		786	185	-24	732	174	-30	687	181	-34	659	196	-48
H : Welfare organisation		1 161	45	-198	1 154	69	-178	1 119	48	-204	1 089	70	-195
I : Other		90	19	-8	75	15	-5	79	59	-7	76	124	-4
<b>Total</b>		<b>493 098</b>	<b>195 585</b>	<b>-115 184</b>	<b>466 085</b>	<b>205 508</b>	<b>-103 147</b>	<b>439 170</b>	<b>219 851</b>	<b>-129 892</b>	<b>425 576</b>	<b>237 790</b>	<b>-137 998</b>
<b>Percentage of total</b>													
A : Individual		21.4%	3.3%	2.1%	20.5%	3.2%	2.0%	19.8%	3.1%	1.7%	19.1%	3.0%	1.6%
B : Partnership		2.6%	2.4%	3.2%	2.5%	2.3%	3.2%	2.5%	2.1%	3.1%	2.4%	1.9%	2.8%
C : Company/Close corporation		68.6%	90.3%	86.4%	69.2%	90.3%	87.6%	69.8%	90.6%	88.7%	70.4%	91.0%	89.6%
D : Government/Local/Public authority		0.2%	1.3%	6.1%	0.2%	1.5%	4.8%	0.2%	1.6%	4.1%	0.2%	1.5%	3.9%
E : Association not for gain		0.6%	0.9%	0.7%	0.6%	0.9%	0.8%	0.6%	1.0%	0.7%	0.6%	0.9%	0.6%
F : Estate/Trust		6.3%	1.7%	1.4%	6.5%	1.6%	1.5%	6.7%	1.6%	1.5%	6.9%	1.6%	1.4%
G : Club		0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%
H : Welfare organisation		0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.3%	0.0%	0.2%	0.3%	0.0%	0.1%
I : Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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>	<b>100.0%</b>

# VALUE ADDED TAX

**Table A4.4.1: Domestic VAT: Total output/input tax by sector, 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	49 418	-41 465	7 953	53 375	-44 278	9 098	57 652	-48 028	9 624	62 074	-50 947	11 127
Agriculture, forestry and fishing <sup>2</sup>	22 807	-23 458	-650	24 476	-24 799	-322	27 346	-29 791	-2 445	29 216	-30 422	-1 206
Bricks, ceramic, glass, cement and similar products	2 890	-2 470	420	3 053	-2 613	440	3 289	-2 761	527	3 395	-2 814	581
Catering and accommodation	8 976	-7 115	1 861	10 075	-7 569	2 507	10 170	-7 534	2 636	11 317	-8 250	3 067
Chemicals and chemical, rubber and plastic products	21 362	-19 181	2 182	22 897	-21 321	1 575	28 636	-26 440	2 197	27 690	-26 749	941
Clothing and footwear	3 057	-2 377	679	3 457	-2 743	714	3 689	-3 130	558	3 630	-2 953	677
Coal and petroleum products	10 654	-11 375	-721	11 937	-13 121	-1 184	14 815	-15 781	-967	16 955	-18 133	-1 178
Construction	43 269	-33 966	9 303	40 950	-31 792	9 158	42 157	-32 720	9 437	46 483	-36 623	9 859
Educational services	1 058	-858	200	1 080	-930	150	1 208	-961	247	1 351	-937	414
Electricity, gas and water <sup>2</sup>	14 281	-15 378	-1 097	19 456	-18 056	1 400	23 348	-21 043	2 305	26 386	-24 159	2 227
Financing, insurance, real estate and business services <sup>2</sup>	205 945	-162 710	43 235	225 809	-175 985	49 823	247 304	-193 671	53 633	272 228	-213 378	58 849
Food, drink and tobacco	26 945	-21 470	5 475	28 478	-22 525	5 953	30 515	-25 980	4 534	32 854	-26 541	6 314
Leather, leather goods and fur (excl. footwear & clothing)	519	-460	59	549	-510	39	546	-605	-59	568	-570	-2
Machinery and related items	23 047	-17 683	5 364	24 541	-19 660	4 881	26 970	-22 991	3 979	29 953	-25 902	4 051
Medical, dental and other health and veterinary services	11 086	-6 139	4 947	11 980	-6 537	5 443	12 858	-6 998	5 860	13 793	-7 488	6 305
Metal (including metal products)	19 779	-20 208	-429	20 940	-21 972	-1 032	23 394	-25 404	-2 009	24 917	-26 099	-1 182
Mining and quarrying	31 140	-47 170	-16 030	37 783	-56 057	-18 273	38 942	-61 378	-22 436	39 990	-65 407	-25 417
Other manufacturing industries	5 349	-5 241	109	5 996	-6 015	-19	7 307	-7 627	-320	6 743	-7 035	-293
Paper, printing and publishing	9 419	-7 488	1 931	9 999	-7 914	2 085	10 324	-8 313	2 011	10 797	-8 447	2 350
Personal and household services	1 481	-908	573	1 571	-958	612	1 579	-949	630	1 612	-934	678
Public administration	8 420	-13 888	-5 468	10 427	-15 021	-4 594	11 930	-15 575	-3 645	13 186	-17 330	-4 144
Recreation and cultural services	5 380	-3 668	1 712	6 016	-4 196	1 820	9 151	-6 879	2 272	6 823	-4 542	2 281
Research and scientific institutes	804	-542	262	864	-560	304	980	-645	335	1 102	-824	278
Retail trade	90 240	-82 157	8 083	103 497	-94 016	9 481	115 560	-106 378	9 182	125 508	-115 516	9 992
Scientific, optical and similar equipment	1 166	-909	257	1 327	-1 016	311	1 453	-1 166	287	1 570	-1 294	277
Social and related community services	1 012	-1 075	-63	1 087	-1 123	-36	1 288	-1 178	110	1 263	-1 344	-81
Specialised repair services	5 951	-4 621	1 330	6 085	-4 718	1 368	6 501	-4 971	1 529	6 993	-5 221	1 772
Textiles	3 217	-2 593	624	3 273	-2 655	618	4 381	-3 574	807	4 047	-3 393	654
Transport equipment	1 861	-1 880	-18	1 909	-1 738	172	2 197	-2 026	171	2 324	-2 213	111
Transport, storage and communications	39 698	-32 730	6 968	43 857	-36 320	7 537	45 777	-37 593	8 184	44 053	-35 538	8 515
Vehicles, parts and accessories	25 840	-28 353	-2 513	30 645	-34 205	-3 560	32 716	-37 535	-4 819	35 962	-42 256	-6 294
Wholesale trade	58 435	-54 030	4 406	64 043	-59 971	4 073	70 722	-66 698	4 024	77 447	-73 509	3 938
Wood, wood products and furniture	3 526	-2 889	636	3 595	-2 888	707	3 732	-2 995	737	3 907	-3 214	693
<b>Total</b>	<b>758 033</b>	<b>-676 453</b>	<b>81 580</b>	<b>835 027</b>	<b>-743 779</b>	<b>91 247</b>	<b>918 435</b>	<b>-829 320</b>	<b>89 114</b>	<b>986 137</b>	<b>-889 981</b>	<b>96 155</b>

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

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

# VALUE ADDED TAX

**Table A4.4.2: Domestic VAT: Payments output/input tax by sector, 2009/10 – 2012/13**

Fiscal year Sector	2009/10		2010/11		2011/12		2012/13	
	Output (R million)	Input (R million)	Output (R million)	Input (R million)	Output (R million)	Input (R million)	Output (R million)	Input (R million)
Agencies and other services <sup>1</sup>	41 421	-25 643	15 778	17 130	48 575	-30 224	53 329	-33 096
Agriculture, forestry and fishing <sup>2</sup>	16 899	-9 870	7 030	7 374	20 379	-12 049	21 464	-12 300
Bricks, ceramic, glass, cement and similar products	2 541	-1 825	715	742	3 000	-2 241	3 130	-2 349
Catering and accommodation	8 218	-5 555	2 663	3 191	9 466	-6 348	10 671	-7 101
Chemicals and chemical, rubber and plastic products	16 088	-12 073	4 016	4 088	20 588	-15 107	19 053	-14 351
Clothing and footwear	2 736	-1 966	771	827	3 133	-2 316	3 143	-2 290
Coal and petroleum products	8 145	-5 602	2 544	3 189	10 958	-6 561	12 888	-7 943
Construction	38 238	-24 798	13 441	12 691	37 478	-24 538	41 865	-26 932
Educational services	912	-483	429	443	1 055	-577	1 198	-584
Electricity, gas and water <sup>2</sup>	7 934	-5 527	2 407	3 442	14 904	-9 961	17 754	-13 196
Financing, insurance, real estate and business services <sup>2</sup>	177 833	-116 942	60 891	66 729	217 908	-145 616	241 023	-161 319
Food, drink and tobacco	22 248	-14 133	8 115	8 802	24 655	-15 636	26 850	-17 036
Leather, leather goods and fur (excl. footwear & clothing)	455	-345	111	107	434	-331	414	-304
Machinery and related items	20 176	-13 367	6 809	6 795	22 240	-15 438	24 619	-17 104
Medical, dental and other health and veterinary services	10 578	-5 266	5 311	5 760	12 471	-6 231	13 365	-6 718
Metal (including metal products)	15 137	-10 903	4 234	4 074	16 090	-11 814	18 049	-13 306
Mining and quarrying	19 943	-13 095	6 848	7 328	23 228	-15 622	23 546	-15 829
Other manufacturing industries	4 427	-3 088	1 339	1 453	6 070	-4 621	5 285	-3 801
Paper, printing and publishing	8 419	-5 810	2 609	2 791	9 106	-6 311	9 641	-6 715
Personal and household services	1 389	-761	629	680	1 497	-802	1 528	-800
Public administration	2 392	-1 559	833	1 182	4 765	-3 700	5 376	-4 079
Recreation and cultural services	5 046	-2 822	2 224	2 623	8 817	-6 152	6 261	-3 470
Research and scientific institutes	701	-305	396	427	900	-421	1 008	-446
Retail trade	74 677	-62 886	11 791	13 378	96 176	-81 931	106 237	-90 730
Scientific, optical and similar equipment	981	-620	362	410	1 222	-807	1 305	-874
Social and related community services	803	-392	411	438	1 051	-465	993	-493
Specialised repair services	5 302	-3 609	1 693	1 766	5 864	-3 935	6 432	-4 313
Textiles	2 771	-1 941	830	844	3 857	-2 765	3 581	-2 649
Transport equipment	1 434	-906	528	556	1 828	-1 194	1 916	-1 172
Transport, storage and communications	33 090	-21 073	12 017	12 680	37 461	-23 684	35 811	-21 847
Vehicles, parts and accessories	15 372	-12 067	3 306	3 552	18 515	-15 318	17 234	-14 015
Wholesale trade	46 780	-37 414	9 366	9 828	55 389	-44 842	60 462	-48 724
Wood, wood products and furniture	3 258	-2 411	848	882	3 386	-2 447	3 559	-2 673
<b>Total</b>	<b>616 344</b>	<b>-425 051</b>	<b>191 293</b>	<b>206 205</b>	<b>742 467</b>	<b>-520 006</b>	<b>798 990</b>	<b>-558 562</b>

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

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

# VALUE ADDED TAX

**Table A4.4.3: Domestic VAT: Refunds output/input tax by sector, 2009/10 – 2012/13**

Fiscal year	2009/10			2010/11			2011/12			2012/13		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	7 996	-15 821	-7 825	8 125	-16 157	-8 032	9 076	-17 804	-8 728	8 745	-17 851	-9 106
Agriculture, forestry and fishing <sup>2</sup>	5 908	-13 588	-7 680	6 271	-13 967	-7 696	6 967	-17 742	-10 775	7 752	-18 121	-10 369
Bricks, ceramic, glass, cement and similar products	349	-644	-295	275	-578	-302	289	-521	-232	265	-464	-199
Catering and accommodation	758	-1 560	-802	730	-1 415	-685	704	-1 186	-483	646	-1 149	-503
Chemicals and chemical, rubber and plastic products	5 274	-7 108	-1 834	6 495	-9 008	-2 513	8 048	-11 333	-3 285	8 637	-12 398	-3 761
Clothing and footwear	320	-412	-91	374	-487	-113	556	-814	-259	486	-662	-176
Coal and petroleum products	2 509	-5 773	-3 265	3 272	-7 644	-4 373	3 857	-9 220	-5 363	4 068	-10 190	-6 123
Construction	5 031	-9 169	-4 138	4 816	-8 349	-3 533	4 680	-8 182	-3 502	4 617	-9 691	-5 074
Educational services	146	-375	-229	147	-441	-294	153	-384	-230	154	-353	-199
Electricity, gas and water <sup>2</sup>	6 347	-9 851	-3 505	7 256	-9 298	-2 042	8 444	-11 082	-2 638	8 632	-10 963	-2 331
Financing, insurance, real estate and business services <sup>2</sup>	28 112	-45 768	-17 656	27 749	-44 655	-16 906	29 396	-48 054	-18 659	31 205	-52 059	-20 854
Food, drink and tobacco	4 696	-7 337	-2 640	5 461	-8 310	-2 849	5 860	-10 344	-4 485	6 005	-9 505	-3 500
Leather, leather goods and fur (excl. footwear & clothing)	63	-115	-52	113	-181	-68	112	-274	-162	153	-266	-112
Machinery and related items	2 871	-4 316	-1 444	3 589	-5 504	-1 915	4 730	-7 553	-2 823	5 334	-8 798	-3 464
Medical, dental and other health and veterinary services	508	-872	-364	387	-704	-317	387	-767	-380	428	-770	-341
Metal (including metal products)	4 642	-9 305	-4 663	6 106	-11 212	-5 106	7 304	-13 590	-6 286	8 868	-12 793	-5 925
Mining and quarrying	11 197	-34 075	-22 878	15 900	-41 501	-25 602	15 713	-45 756	-30 043	16 444	-49 578	-33 135
Other manufacturing industries	923	-2 153	-1 231	1 071	-2 543	-1 473	1 237	-3 006	-1 769	1 458	-3 234	-1 776
Paper, printing and publishing	1 000	-1 678	-677	985	-1 691	-706	1 218	-2 003	-785	1 155	-1 732	-577
Personal and household services	91	-147	-56	96	-164	-68	82	-148	-66	84	-135	-50
Public administration	6 028	-12 330	-6 301	6 411	-12 188	-5 777	7 164	-11 875	-4 710	7 810	-13 251	-5 441
Recreation and cultural services	334	-846	-512	433	-1 236	-803	334	-727	-393	562	-1 072	-510
Research and scientific institutes	104	-238	-134	83	-207	-123	80	-224	-143	94	-378	-284
Retail trade	15 563	-19 271	-3 708	18 831	-22 729	-3 897	19 385	-24 447	-5 062	19 271	-24 786	-5 515
Scientific, optical and similar equipment	185	-289	-104	195	-293	-98	231	-359	-128	266	-419	-154
Social and related community services	209	-683	-474	235	-708	-474	237	-713	-476	270	-851	-581
Specialised repair services	649	-1 012	-363	629	-1 028	-398	636	-1 037	-400	561	-907	-346
Textiles	447	-652	-206	445	-671	-226	524	-809	-285	466	-744	-278
Transport equipment	428	-974	-546	354	-739	-385	368	-832	-464	408	-1 041	-633
Transport, storage and communications	6 608	-11 657	-5 049	7 905	-13 048	-5 143	8 317	-13 909	-5 592	8 242	-13 691	-5 449
Vehicles, parts and accessories	10 468	-16 287	-5 819	12 273	-19 385	-7 112	14 201	-22 217	-8 015	18 728	-28 241	-9 513
Wholesale trade	11 656	-16 616	-4 960	13 977	-19 732	-5 755	15 332	-21 856	-6 523	16 985	-24 785	-7 800
Wood, wood products and furniture	267	-479	-211	298	-474	-175	346	-549	-203	348	-540	-192
<b>Total</b>	<b>141 688</b>	<b>-251 402</b>	<b>-109 713</b>	<b>161 288</b>	<b>-276 246</b>	<b>-114 958</b>	<b>175 968</b>	<b>-309 314</b>	<b>-133 346</b>	<b>187 147</b>	<b>-331 420</b>	<b>-144 273</b>

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

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

# VALUE ADDED TAX

**Table A4.5.1: Domestic VAT: Output/input tax declared and claimed for each R1 VAT collected, 2009/10 – 2012/13**

Fiscal year	2009/10		2010/11		2011/12		2012/13	
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of
<b>Sector</b>	<b>Domestic VAT payments there is input claimed of</b>	<b>Domestic VAT payments there is output declared of</b>	<b>Domestic VAT payments there is input claimed of</b>	<b>Domestic VAT payments there is output declared of</b>	<b>Domestic VAT payments there is input claimed of</b>	<b>Domestic VAT payments there is output declared of</b>	<b>Domestic VAT payments there is input claimed of</b>	<b>Domestic VAT payments there is output declared of</b>
Agencies and other services <sup>1</sup>	-1.63	2.63	-1.64	2.64	-1.65	2.65	-1.64	2.64
Agriculture, forestry and fishing	-1.40	2.40	-1.47	2.47	-1.45	2.45	-1.34	2.34
Bricks, ceramic, glass, cement and similar products	-2.55	3.55	-2.74	3.74	-2.95	3.95	-3.01	4.01
Catering and accommodation	-2.09	3.09	-1.93	2.93	-2.04	3.04	-1.99	2.99
Chemicals and chemical, rubber and plastic products	-3.01	4.01	-3.01	4.01	-2.76	3.76	-3.05	4.05
Clothing and footwear	-2.55	3.55	-2.73	3.73	-2.83	3.83	-2.69	3.69
Coal and petroleum products	-2.20	3.20	-1.72	2.72	-1.49	2.49	-1.61	2.61
Construction	-1.84	2.84	-1.85	2.85	-1.90	2.90	-1.80	2.80
Educational services	-1.13	2.13	-1.10	2.10	-1.21	2.21	-0.95	1.95
Electricity, gas and water	-2.30	3.30	-2.54	3.54	-2.02	3.02	-2.90	3.90
Financing, insurance, real estate and business services	-1.92	2.92	-1.97	2.97	-2.01	3.01	-2.02	3.02
Food, drink and tobacco	-1.74	2.74	-1.61	2.61	-1.73	2.73	-1.74	2.74
Leather, leather goods and fur (excl. footwear & clothing)	-3.11	4.11	-3.07	4.07	-3.22	4.22	-2.77	3.77
Machinery and related items	-1.96	2.96	-2.08	3.08	-2.27	3.27	-2.28	3.28
Medical, dental and other health and veterinary services	-0.99	1.99	-1.01	2.01	-1.00	2.00	-1.01	2.01
Metal (including metal products)	-2.58	3.58	-2.64	3.64	-2.76	3.76	-2.81	3.81
Mining and quarrying	-1.91	2.91	-1.99	2.99	-2.05	3.05	-2.05	3.05
Other manufacturing industries	-2.31	3.31	-2.39	3.39	-3.19	4.19	-2.56	3.56
Paper, printing and publishing	-2.23	3.23	-2.23	3.23	-2.26	3.26	-2.29	3.29
Personal and household services	-1.21	2.21	-1.17	2.17	-1.15	2.15	-1.10	2.10
Public administration	-1.87	2.87	-2.40	3.40	-3.47	4.47	-3.15	4.15
Recreation and cultural services	-1.27	2.27	-1.13	2.13	-2.31	3.31	-1.24	2.24
Research and scientific institutes	-0.77	1.77	-0.83	1.83	-0.88	1.88	-0.79	1.79
Retail trade	-5.33	6.33	-5.33	6.33	-5.75	6.75	-5.85	6.85
Scientific, optical and similar equipment	-1.71	2.71	-1.76	2.76	-1.94	2.94	-2.03	3.03
Social and related community services	-0.95	1.95	-0.95	1.95	-0.79	1.79	-0.99	1.99
Specialised repair services	-2.13	3.13	-2.09	3.09	-2.04	3.04	-2.04	3.04
Textiles	-2.34	3.34	-2.35	3.35	-2.53	3.53	-2.84	3.84
Transport equipment	-1.72	2.72	-1.80	2.80	-1.88	2.88	-1.57	2.57
Transport, storage and communications	-1.75	2.75	-1.84	2.84	-1.72	2.72	-1.56	2.56
Vehicles, parts and accessories	-3.65	4.65	-4.17	5.17	-4.79	5.79	-4.35	5.35
Wholesale trade	-3.99	4.99	-4.09	5.09	-4.25	5.25	-4.15	5.15
Wood, wood products and furniture	-2.84	3.84	-2.74	3.74	-2.60	3.60	-3.02	4.02
<b>Total</b>	<b>-2.22</b>	<b>3.22</b>	<b>-2.27</b>	<b>3.27</b>	<b>-2.34</b>	<b>3.34</b>	<b>-2.32</b>	<b>3.32</b>

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

# VALUE ADDED TAX

Table A4.5.2: Domestic VAT: Output/input tax declared and claimed for each R1 VAT refunded, 2009/10 – 2012/13

Fiscal year For each R1 Sector	2009/10		2010/11		2011/12		2012/13	
	VAT refunded there is input claimed of	Net VAT refunded there is output declared of	VAT refunded there is input claimed of	Net VAT refunded there is output declared of	VAT refunded there is input claimed of	Net VAT refunded there is output declared of	VAT refunded there is input claimed of	Net VAT refunded there is output declared of
Agencies and other services <sup>1</sup>	-2.02	1.02	-2.01	1.01	-2.04	1.04	-1.96	0.96
Agriculture, forestry and fishing	-1.77	0.77	-1.81	0.81	-1.65	0.65	-1.75	0.75
Bricks, ceramic, glass, cement and similar products	-2.18	1.18	-1.91	0.91	-2.24	1.24	-2.33	1.33
Catering and accommodation	-1.95	0.95	-2.07	1.07	-2.46	1.46	-2.28	1.28
Chemicals and chemical, rubber and plastic products	-3.88	2.88	-3.59	2.59	-3.45	2.45	-3.30	2.30
Clothing and footwear	-4.51	3.51	-4.31	3.31	-3.15	2.15	-3.76	2.76
Coal and petroleum products	-1.77	0.77	-1.75	0.75	-1.72	0.72	-1.66	0.66
Construction	-2.22	1.22	-2.36	1.36	-2.34	1.34	-1.91	0.91
Educational services	-1.64	0.64	-1.50	0.50	-1.67	0.67	-1.77	0.77
Electricity, gas and water	-2.81	1.81	-4.55	3.55	-4.20	3.20	-4.70	3.70
Financing, insurance, real estate and business services	-2.59	1.59	-2.64	1.64	-2.58	1.58	-2.50	1.50
Food, drink and tobacco	-2.78	1.78	-2.92	1.92	-2.31	1.31	-2.72	1.72
Leather, leather goods and fur (excl. footwear & clothing)	-2.22	1.22	-2.66	1.66	-1.69	0.69	-2.37	1.37
Machinery and related items	-2.99	1.99	-2.87	1.87	-2.68	1.68	-2.54	1.54
Medical, dental and other health and veterinary services	-2.40	1.40	-2.22	1.22	-2.02	1.02	-2.25	1.25
Metal (including metal products)	-2.00	1.00	-2.20	1.20	-2.16	1.16	-2.16	1.16
Mining and quarrying	-1.49	0.49	-1.62	0.62	-1.52	0.52	-1.50	0.50
Other manufacturing industries	-1.75	0.75	-1.73	0.73	-1.70	0.70	-1.82	0.82
Paper, printing and publishing	-2.48	1.48	-2.40	1.40	-2.55	1.55	-3.00	2.00
Personal and household services	-2.63	1.63	-2.42	1.42	-2.25	1.25	-2.67	1.67
Public administration	-1.96	0.96	-2.11	1.11	-2.52	1.52	-2.44	1.44
Recreation and cultural services	-1.65	0.65	-1.54	0.54	-1.85	0.85	-2.10	1.10
Research and scientific institutes	-1.77	0.77	-1.68	0.68	-1.56	0.56	-1.33	0.33
Retail trade	-5.20	4.20	-5.83	4.83	-4.83	3.83	-4.49	3.49
Scientific, optical and similar equipment	-2.78	1.78	-2.99	1.99	-2.80	1.80	-2.73	1.73
Social and related community services	-1.44	0.44	-1.50	0.50	-1.50	0.50	-1.46	0.46
Specialised repair services	-2.79	1.79	-2.58	1.58	-2.59	1.59	-2.62	1.62
Textiles	-3.17	2.17	-2.97	1.97	-2.84	1.84	-2.67	1.67
Transport equipment	-1.78	0.78	-1.92	0.92	-1.79	0.79	-1.64	0.64
Transport, storage and communications	-2.31	1.31	-2.54	1.54	-2.49	1.49	-2.51	1.51
Vehicles, parts and accessories	-2.80	1.80	-2.73	1.73	-2.77	1.77	-2.97	1.97
Wholesale trade	-3.35	2.35	-3.43	2.43	-3.35	2.35	-3.18	2.18
Wood, wood products and furniture	-2.27	1.27	-2.70	1.70	-2.70	1.70	-2.81	1.81
<b>Total</b>	<b>-2.29</b>	<b>1.29</b>	<b>-2.40</b>	<b>1.40</b>	<b>-2.32</b>	<b>1.32</b>	<b>-2.30</b>	<b>1.30</b>

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

# VALUE ADDED TAX

Table A4.6.1: Domestic VAT: Vendors per annualised turnover<sup>1</sup> (payments and refunds), 2009/10 – 2012/13

Fiscal year Turnover group	2009/10			2010/11			2011/12			2012/13		
	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Refunds (R million)
A: = 0	48 813	–	-3 538	40 539	–	-2 694	35 755	–	-2 764	29 835	–	-3 051
B: 1 to 50 000	21 065	542	-592	18 543	491	-497	14 495	384	-440	13 297	356	-437
C: 50 001 to 100 000	19 866	1 480	-368	18 461	1 371	-372	15 968	1 172	-282	14 745	1 090	-345
D: 100 001 to 200 000	31 795	4 710	-699	29 003	4 288	-476	25 198	3 727	-547	23 259	3 448	-485
E: 200 001 to 300 000	26 062	6 494	-509	23 446	5 838	-386	20 737	5 158	-402	19 255	4 801	-374
F: 300 001 to 500 000	41 639	16 497	-788	37 236	14 740	-614	33 394	13 210	-766	30 603	12 132	-613
G: 500 001 to 700 000	32 447	19 344	-602	29 457	17 566	-497	26 415	15 772	-519	24 624	14 696	-538
H: 700 001 to 1 000 000	37 253	31 409	-822	34 677	29 231	-593	31 660	26 729	-713	29 811	25 164	-821
I: 1 000 001 to 2 000 000	70 855	101 603	-1 898	68 506	98 412	-1 488	65 368	94 177	-1 748	63 628	91 940	-1 642
J: 2 000 001 to 3 000 000	36 145	88 650	-1 296	36 059	88 528	-1 180	35 333	86 769	-1 249	35 258	86 694	-1 195
K: 3 000 001 to 5 000 000	37 121	143 879	-1 863	37 662	146 262	-1 899	37 916	147 105	-1 848	38 750	150 546	-1 927
L: 5 000 001 to 10 000 000	35 965	253 232	-2 857	36 493	257 461	-2 807	37 761	266 340	-2 943	38 950	274 773	-3 314
M: 10 000 001 to 14 000 000	12 490	147 403	-1 649	12 962	153 100	-1 423	13 127	155 187	-1 677	14 122	166 946	-1 939
N: 14 000 001 to 20 000 000	10 433	174 109	-2 193	10 580	176 468	-1 858	11 077	184 976	-2 142	11 670	194 839	-2 205
O: 20 000 001 to 30 000 000	9 082	221 251	-2 805	9 291	226 712	-2 174	9 843	240 237	-2 576	10 208	249 558	-2 716
P: 30 000 001 to 50 000 000	8 256	318 616	-4 176	8 620	332 723	-3 406	8 892	343 734	-3 943	9 662	372 427	-4 189
Q: 50 000 001 to 100 000 000	6 804	474 799	-5 814	7 118	494 941	-4 918	7 850	546 523	-5 958	8 638	602 197	-6 307
R: 100 000 001 +	7 007	5 089 039	-82 714	7 452	5 519 088	-75 865	8 381	6 510 800	-99 375	9 261	7 166 518	-105 898
<b>Total</b>	<b>493 098</b>	<b>7 093 057</b>	<b>-115 184</b>	<b>466 085</b>	<b>7 567 219</b>	<b>-103 147</b>	<b>439 170</b>	<b>8 642 000</b>	<b>-129 892</b>	<b>425 576</b>	<b>9 418 126</b>	<b>-137 998</b>

1. VAT exclusive.

# VALUE ADDED TAX

Table A4.6.1: Domestic VAT: Vendors per annualised turnover (payments and refunds), 2009/10 – 2012/13 (continued)

Fiscal year	2009/10				2010/11				2011/12				2012/13				
	Turnover group Percentage of total	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0		9.9%	0.0%	1.2%	3.1%	8.7%	0.0%	1.2%	2.6%	8.1%	0.0%	1.0%	2.1%	7.0%	0.0%	0.5%	2.2%
B: 1 to 50 000		4.3%	0.0%	0.1%	0.5%	4.0%	0.0%	0.1%	0.5%	3.3%	0.0%	0.0%	0.3%	3.1%	0.0%	0.0%	0.3%
C: 50 001 to 100 000		4.0%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.4%	3.6%	0.0%	0.1%	0.2%	3.5%	0.0%	0.0%	0.3%
D: 100 001 to 200 000		6.4%	0.1%	0.2%	0.6%	6.2%	0.1%	0.2%	0.5%	5.7%	0.0%	0.1%	0.4%	5.5%	0.0%	0.1%	0.4%
E: 200 001 to 300 000		5.3%	0.1%	0.3%	0.4%	5.0%	0.1%	0.2%	0.4%	4.7%	0.1%	0.2%	0.3%	4.5%	0.1%	0.1%	0.3%
F: 300 001 to 500 000		8.4%	0.2%	0.6%	0.7%	8.0%	0.2%	0.5%	0.8%	7.6%	0.2%	0.4%	0.6%	7.2%	0.1%	0.4%	0.4%
G: 500 001 to 700 000		6.6%	0.3%	0.6%	0.5%	6.3%	0.2%	0.5%	0.5%	6.0%	0.2%	0.5%	0.4%	5.8%	0.2%	0.4%	0.4%
H: 700 001 to 1 000 000		7.6%	0.4%	0.9%	0.7%	7.4%	0.4%	0.9%	0.6%	7.2%	0.3%	0.7%	0.5%	7.0%	0.3%	0.7%	0.6%
I: 1 000 001 to 2 000 000		14.4%	1.4%	2.9%	1.6%	14.7%	1.3%	2.8%	1.4%	14.9%	1.1%	2.5%	1.3%	15.0%	1.0%	2.3%	1.2%
J: 2 000 001 to 3 000 000		7.3%	1.2%	2.3%	1.1%	7.7%	1.2%	2.3%	1.1%	8.0%	1.0%	2.1%	1.0%	8.3%	0.9%	2.0%	0.9%
K: 3 000 001 to 5 000 000		7.5%	2.0%	3.5%	1.6%	8.1%	1.9%	3.5%	1.8%	8.6%	1.7%	3.3%	1.4%	9.1%	1.6%	3.3%	1.4%
L: 5 000 001 to 10 000 000		7.3%	3.6%	5.4%	2.5%	7.8%	3.4%	5.4%	2.7%	8.6%	3.1%	5.3%	2.3%	9.2%	2.9%	5.2%	2.4%
M: 10 000 001 to 14 000 000		2.5%	2.1%	2.9%	1.4%	2.8%	2.0%	3.0%	1.4%	3.0%	1.8%	2.9%	1.3%	3.3%	1.8%	2.9%	1.4%
N: 14 000 001 to 20 000 000		2.1%	2.5%	3.3%	1.9%	2.3%	2.3%	3.3%	1.8%	2.5%	2.1%	3.2%	1.6%	2.7%	2.1%	3.2%	1.6%
O: 20 000 001 to 30 000 000		1.8%	3.1%	3.9%	2.4%	2.0%	3.0%	3.9%	2.1%	2.2%	2.8%	3.9%	2.0%	2.4%	2.6%	3.8%	2.0%
P: 30 000 001 to 50 000 000		1.7%	4.5%	5.4%	3.6%	1.8%	4.4%	5.3%	3.3%	2.0%	4.0%	5.1%	3.0%	2.3%	4.0%	5.2%	3.0%
Q: 50 000 001 to 100 000 000		1.4%	6.7%	7.7%	5.0%	1.5%	6.5%	7.5%	4.8%	1.8%	6.3%	7.5%	4.6%	2.0%	6.4%	7.4%	4.6%
R: 100 000 001 +		1.4%	71.7%	58.8%	71.8%	1.6%	72.9%	59.2%	73.6%	1.9%	75.3%	61.2%	76.5%	2.2%	76.1%	62.2%	76.7%
<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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# IMPORT VAT AND CUSTOMS DUTIES

For the 2012/13 fiscal year:

**9.4%**


**Registered number of importers  
= 265 497**

**29.0%**

**Growth of Import VAT y/y due to**


- Strong imports in capital equipment and vehicles
- Gains also from deteriorating domestic currency

**Machinery, mechanical appliances and electrical equipment contributed most to Import VAT**



Vehicles, aircraft, vessels & associated transport equipment

**70.8%**



**Main contributor to Ad valorem Import duties**

**32.5%**

**Accounted for Customs duties**

## Of the total Import VAT, Customs duties and Ad valorem import duties

The main contributors by world zone are:



## 5 IMPORT VAT AND CUSTOMS DUTIES

### KEY HIGHLIGHTS

For the 2012/13 fiscal year:

- Import Value-Added Tax (VAT) grew by 9.4% compared with the previous year mainly as a result of strong imports in capital equipment and vehicles as well as gains from a deteriorating domestic currency;
- *Machinery, mechanical appliances & electrical equipment* contributed the most to Import VAT at 29.0%;
- *Vehicles, aircraft, vessels & associated transport equipment* accounted for 32.5% of Customs duties and was the main contributor to *Ad valorem* import duties (Duty 1-2B) at 70.8%;
- Imports from Asia and Europe world zones accounted for 81.4% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B);
- On a country basis most imports originated from China and Germany. China accounted for 21.8% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) and Germany 12.4%; and
- About 73% of all Import VAT collected was claimed as input VAT by vendors. The remaining Import VAT was paid by State departments, vendors making exempt supplies and importers not registered for VAT. Note that there may also have been erroneous classifications of input VAT. Around 61% of the Import VAT claimed as input VAT by vendors was claimed on VAT returns of vendors in a refund position. The balance was set off against output VAT on VAT returns reflecting payment due. As a result, about 45% of Import VAT was claimed on a VAT refund return.

### INTRODUCTION

Value-Added Tax (VAT) is levied on the importation of goods and services into South Africa. Customs duties are imposed on designated imported goods. Additional *Ad valorem* import duties (Duty 1-2B) are levied on a wide range of luxury or non-essential items such as perfumes, firearms and games.

This chapter gives an overview of Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B).

## IMPORT VAT, CUSTOMS DUTIES AND AD VALOREM IMPORT DUTIES (DUTY 1-2B)

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

The value that is placed on imported goods is deemed to be the value of the goods for the application of Customs duty as well as any additional duty the Customs and Excise Act levies on the importation. For the purposes of Import VAT calculations, the value is uplifted by a further 10%. However, when goods are traded intra-Southern African Customs Union (SACU) the value is not increased by the 10% for Import VAT calculations and the imports are exempt from duties.

Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code. This code has six methods of valuation. Most goods are valued using method one which is the actual price paid or payable by the buyer of the goods. The "Free-on-board"<sup>1</sup> price forms the basis for the value but allows for certain deductions, such as interest charged on extended payment terms, as well as additions such as some royalties.

These customs values are declared to Customs on a Bill of Entry (BOE) at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and will therefore differ from the actual collections. This is due to timing differences between the date of declaration and the date that the amount payable on the declaration was settled. It is important to note that the settlement dates differ depending on whether or not the importer participates in the Customs deferment scheme.

The differences between the two payment options are:

- An importer who is registered on the Customs deferment scheme has an account with SARS. This account is closed every month and the amount owed has to be settled within seven days of billing;
- An importer who is not registered for the Customs deferment scheme is required to settle the Import VAT and Customs duty liability with a payment before the goods are released.

### By customs section

Table A5.1.1 shows the customs value of imports, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by Harmonised System<sup>2</sup> (HS) section. The table shows that the *Machinery, mechanical appliances & electrical equipment* HS section accounts for the largest customs value of goods imported in 2012/13 (19.0%), followed by *Mineral products* (16.8%) and *Vehicles, aircraft, vessels & associated transport equipment* (13.2%).

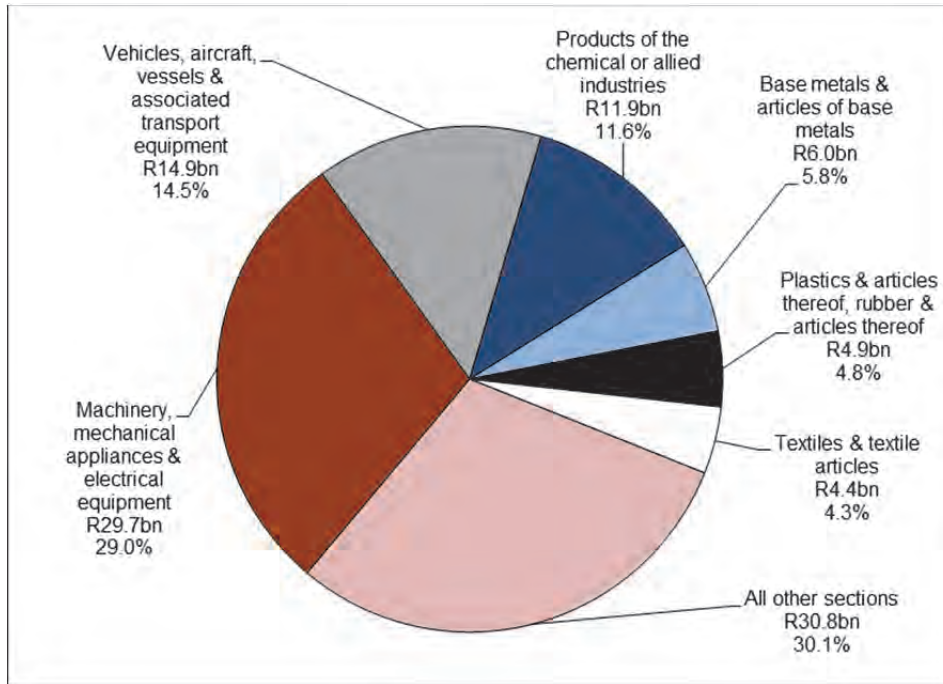
<sup>1</sup> Free-on-board refers to the value for customs duty purposes and includes the transactional value (the price actually paid or payable) plus all costs, charges and expenses up to the point where the goods are loaded onto a ship (or other vehicle) at the port of export.

<sup>2</sup> The Harmonised System Nomenclature, also known as the International Convention on the Harmonised Commodity Description and Coding System (or Harmonised System (HS)), is the system according to which all internationally traded products, components or commodities are classified. This international system is currently used by the World Customs Organisation (WCO) and by over 200 countries and customs or economic unions, which account for 98% of world trade.

# IMPORT VAT AND CUSTOMS DUTIES

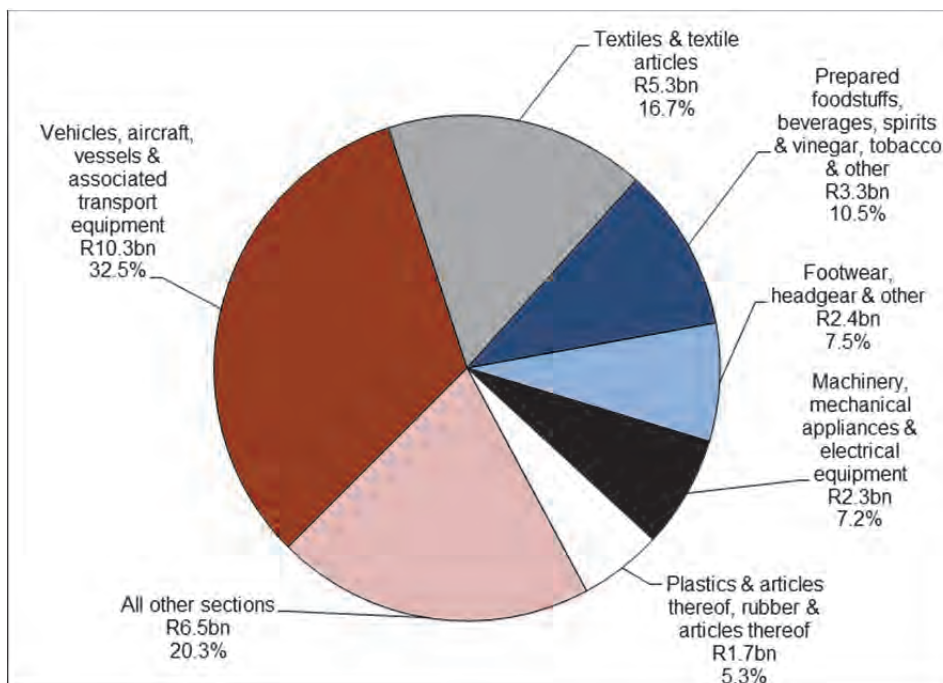
Import VAT for 2012/13, as shown in *Figure 5.1*, was mostly collected from the importation of *Machinery, mechanical appliances & electrical equipment* (29.0%), *Vehicles, aircraft, vessels & associated transport equipment* (14.5%) and *Products of the chemical or allied industries* (11.6%).

**Figure 5.1** Import VAT by HS section, 2012/13



The largest contributors of Customs duties in 2012/13, as shown in *Figure 5.2*, were *Vehicles, aircraft, vessels & associated transport equipment* (32.5%), *Textiles & textile articles* (16.7%) and *Prepared foodstuffs, beverages, spirits & vinegar, tobacco & other* (10.5%).

**Figure 5.2** Customs duties by HS section, 2012/13



# IMPORT VAT AND CUSTOMS DUTIES

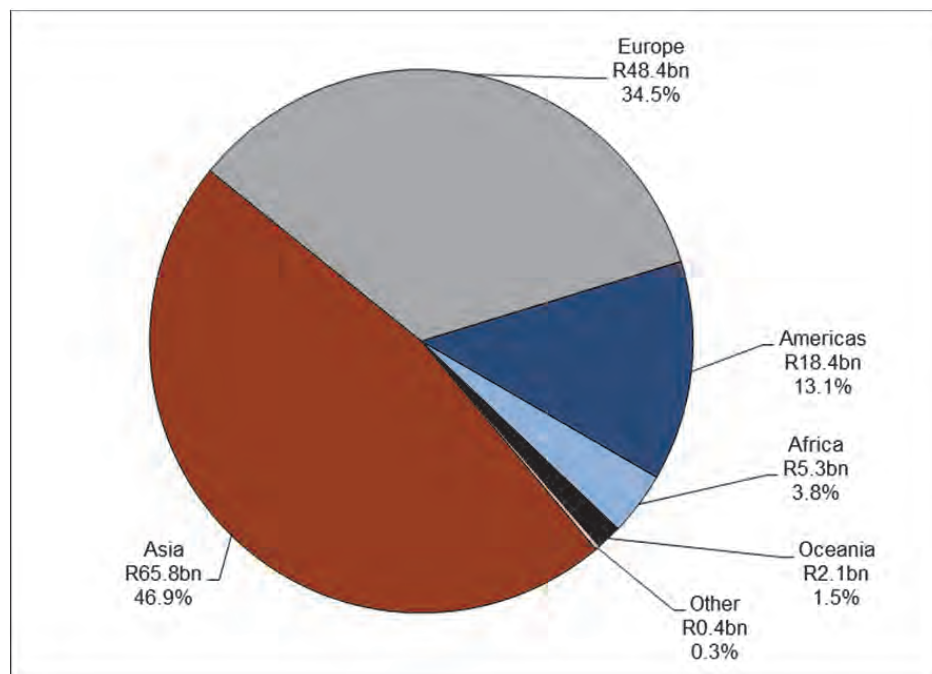
*Ad valorem* import duties (Duty 1-2B) for 2012/13 were mostly collected from the importation of *Vehicles, aircraft, vessels & associated transport equipment* (70.8%) and *Machinery, mechanical appliances & electrical equipment* (25.3%).

## By world zone and selected trade blocs

Imports from Asia accounted for 46.9% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B), followed by Europe at 34.5% and the Americas at 13.1%.

Figure 5.3 and Table A5.2.1 show the combined total of Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by world zone as well as selected trade blocs.

**Figure 5.3** Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by world zone, 2012/13



## By country of origin

The top five countries of origin – China, Germany, the United States of America (USA), the United Kingdom (UK) and Japan - account for more than half of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) for 2012/13 (See Figure 5.4).

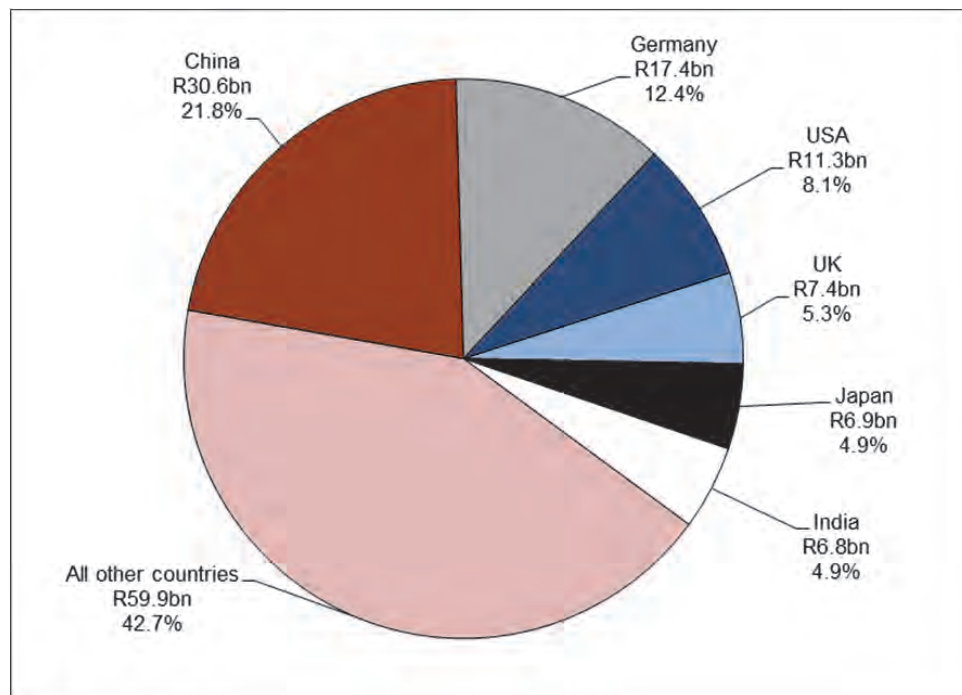
During 2012/13, China and Germany continued to be the largest suppliers of goods coming into South Africa. China accounted for 21.8% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) and Germany contributed 12.4%. Imported goods from China with the highest customs value and Import VAT were computers. Chinese goods that incurred the most Customs duties were footwear and the largest contributors to *Ad valorem* import duties (Duty 1-2B) were cellular phones.

Imported goods from Germany with the highest customs value and Import VAT were Motor Industry Development Programme (MIDP) automotive parts. German goods that attracted the most Customs duties and *Ad valorem* import duties (Duty 1-2B) were motor vehicles.

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1 shows the 25 countries that were the largest suppliers of goods to South Africa in 2012/13 as determined by the combined total of Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B).

**Figure 5.4** Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by country of origin, 2012/13



## The difference between MIDP and APDP

The MIDP was introduced in 1995 to modernise South Africa's motor industry and create a platform to enable it to become a reliable producer and supplier to the global market. Incentives developed under that programme were significant. However, the MIDP ended in 2012.

Its successor, the Automotive Production and Development Programme (APDP), aims to create a platform for the production of greater local content. This programme is scheduled to run until 2020.

There are many differences between the two programmes. The most noteworthy is that the MIDP was export-driven and the APDP is production-driven.

Under the earlier policy, vehicle manufacturers were rewarded for exports with equal-value duty-free credits for imported vehicles and components. The only way to use incentives was to increase imports.

Although the APDP rewards production rather than exports, the benefit of the programme is the same as its predecessor - duty credits. The effectiveness of the APDP will only become clear in 2014 when the benefits of the earlier MIDP are no longer significant.

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) by HS section, 2009/10 – 2012/13

HS section	2009/10			2010/11			2011/12			2012/13		
	Customs value	Import VAT <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Duty 1-2B <sup>2</sup>
1-5 Live animals; Animal products	6 316	791	418	6 800	842	416	9 816	1 177	442	12 089	1 486	360
6-14 Vegetable products	11 651	871	134	11 131	950	196	15 171	1 378	161	17 710	1 349	174
15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	8 870	710	267	11 764	1 013	260	13 322	1 071	256	14 462	1 185	334
16-24 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	28 337	2 584	2 296	28 383	2 526	2 419	31 219	2 994	2 976	36 975	3 747	3 337
25-26 Mineral products	128 645	1 952	749	137 811	2 759	1 171	181 684	3 514	2 022	198 863	3 153	1 518
27-38 Products of the chemical or allied industries	56 809	7 942	510	67 843	8 877	496	81 936	10 451	598	92 401	11 860	549
39-40 Plastics and articles thereof; rubber and articles thereof	23 235	3 288	1 381	28 441	3 905	1 592	34 501	4 726	1 746	35 183	4 934	1 692
41-43 Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	2 187	349	381	2 650	413	437	3 087	484	562	3 314	519	587
44-46 Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	2 209	347	101	2 239	353	108	2 748	434	139	3 269	506	135
47-49 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	10 124	1 460	202	10 852	1 489	181	13 475	1 596	163	14 232	1 768	123
50-63 Textiles and textile articles	19 746	2 792	2 515	22 911	3 280	3 089	27 886	4 064	5 050	33 498	4 401	5 324
64-67 Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared leathers and articles made therewith; artificial flowers; articles of human hair	6 080	1 033	1 543	7 139	1 230	1 857	9 025	1 548	2 308	9 757	1 663	2 402
68-70 Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	7 296	1 106	371	7 329	1 124	409	8 911	1 329	474	8 960	1 350	510
71 Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery, coin	55 703	866	102	90 850	923	123	97 074	1 255	133	147 452	1 071	129
72-83 Base metals and articles of base metals	53 697	3 632	653	67 932	4 507	756	77 457	5 783	977	83 537	5 977	954
84-85 Machinery and mechanical appliances; electrical equipment; parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	154 611	20 867	1 808	175 555	23 529	2 099	216 300	28 252	2 298	224 412	29 708	2 288
86-89 Vehicles, aircraft, vessels and associated transport equipment	80 394	8 181	3 203	99 972	10 442	6 980	141 068	14 348	9 488	155 725	14 870	10 346
90-92 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	17 113	2 388	24	18 230	2 531	22	21 874	2 986	18	22 863	2 981	20
94-96 Miscellaneous manufactured articles	9 780	1 515	620	10 380	1 578	742	12 361	1 850	876	14 396	2 178	1 039
97 Works of art, collectors' pieces and antiques	399	26	-	717	30	-	388	26	-	1 876	28	-
Not assigned <sup>3</sup>	57 794	4 687	41	72 783	6 231	29	80 940	7 591	42	52 535	7 848	48
<b>Total</b>	<b>740 995</b>	<b>67 387</b>	<b>17 317</b>	<b>881 712</b>	<b>78 531</b>	<b>23 382</b>	<b>1 080 244</b>	<b>96 655</b>	<b>30 728</b>	<b>1 183 509</b>	<b>102 583</b>	<b>5 915</b>

1. As per Bill of Entry (BOE) processed and not actual revenue collected.  
2. Duty 1-2B refers to the Ad valorem import duties.  
3. The majority of the not assigned group constitutes MIDP/ADPP imports.

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) by HS section, 2009/10 - 2012/13 (continued)

HS section	2009/10				2010/11				2011/12				2012/13				
	Percentage of total	Customs value	Import VAT	Customs duty	Duty 1-2B	Customs value	Import VAT	Customs duty	Duty 1-2B	Customs value	Import VAT	Customs duty	Duty 1-2B	Customs value	Import VAT	Customs duty	Duty 1-2B
1 - 5																	
6 - 14																	
15																	
16 - 24																	
25 - 26																	
27 - 38																	
39 - 40																	
41 - 43																	
44 - 46																	
47 - 49																	
50 - 63																	
64 - 67																	
68 - 70																	
71																	
72 - 83																	
84 - 85																	
86 - 89																	
90 - 92																	
94 - 96																	
97																	
Not assigned																	
<b>Total</b>																	



# IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) by world zones and selected trade blocs, 2009/10 – 2012/13

World zone / trade bloc R million	2009/10		2010/11		2011/12		2012/13		Total <sup>3</sup>	Duty 1-2B <sup>2</sup>	Total <sup>3</sup>	Duty 1-2B <sup>2</sup>	Total <sup>3</sup>	Duty 1-2B <sup>2</sup>	Total <sup>3</sup>		
	Imports VAT <sup>1</sup>	Customs duty <sup>1</sup>	Imports VAT <sup>1</sup>	Customs duty <sup>1</sup>	Imports VAT <sup>1</sup>	Customs duty <sup>1</sup>	Imports VAT <sup>1</sup>	Customs duty <sup>1</sup>									
Africa	132 308	1 682	409	2 092	1 960	313	2 274	1 685 871	2 433	537	1	2 971	271 981	4 813	480	1	5 294
Europe	225 360	27 616	4 545	33 615	30 799	6 071	38 740	302 302	36 668	7 240	2 338	46 245	290 854	37 766	7 951	2 662	48 378
Americas	80 227	9 584	2 016	11 848	11 210	2 411	14 136	135 510	14 583	2 439	691	17 713	153 294	14 616	2 786	988	19 371
Asia	271 446	26 496	10 060	38 073	32 498	14 385	48 502	422 251	40 661	20 199	2 095	62 956	432 895	43 144	20 429	2 271	66 843
Oceania	11 217	1 529	198	7 133	1 774	179	1 961	15 183	2 084	280	15	2 380	14 294	1 909	203	13	2 124
Other	20 436	481	89	0	319	22	342	19 117	426	33	1	460	20 191	335	20	1	356
<b>World zones</b>	<b>740 995</b>	<b>67 387</b>	<b>17 317</b>	<b>87 932</b>	<b>78 531</b>	<b>23 382</b>	<b>105 956</b>	<b>1 080 244</b>	<b>96 855</b>	<b>30 728</b>	<b>5 142</b>	<b>132 726</b>	<b>1 183 909</b>	<b>102 583</b>	<b>31 868</b>	<b>5 915</b>	<b>140 365</b>
<b>Percentage of total</b>																	
Africa	17.9%	2.5%	2.4%	0.0%	2.5%	1.3%	2.1%	17.2%	2.5%	1.7%	0.0%	2.2%	23.0%	4.7%	1.5%	0.0%	3.8%
Europe	30.4%	41.0%	26.2%	45.1%	39.2%	26.0%	36.6%	28.0%	37.9%	23.6%	45.5%	34.8%	24.6%	36.8%	24.9%	45.0%	34.5%
America	10.8%	14.2%	11.6%	7.7%	14.3%	10.3%	13.3%	12.5%	15.1%	7.9%	13.4%	13.3%	13.0%	14.2%	8.7%	16.4%	13.1%
Asia	36.6%	39.3%	58.1%	47.0%	41.3%	61.5%	45.8%	39.1%	42.0%	65.7%	40.8%	47.4%	36.6%	42.1%	64.1%	38.4%	46.9%
Oceania	1.5%	2.3%	1.1%	0.2%	2.3%	0.8%	1.9%	1.4%	2.2%	0.9%	0.3%	1.8%	1.2%	1.9%	0.6%	0.2%	1.5%
Other	2.8%	0.7%	0.5%	0.0%	0.4%	0.1%	0.3%	1.8%	0.4%	0.1%	0.0%	0.3%	1.7%	0.3%	0.1%	0.0%	0.3%
<b>World zones</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Selected trade blocs</b>																	
African Union <sup>4</sup>	132 184	1 664	401	2 066	1 931	305	2 237	185 766	2 419	525	1	2 944	271 646	4 764	463	1	5 228
BRICS <sup>4,5</sup>	116 794	15 143	7 206	23 049	14 525	9 346	28 514	184 468	23 212	12 556	845	36 613	193 991	25 301	13 837	985	40 122
CIVETS <sup>4,6</sup>	12 842	1 393	723	2 222	1 742	885	1 117	33 272	2 255	1 202	113	3 571	38 949	2 638	1 271	182	4 091
European Union	214 048	26 472	4 403	32 327	25 287	5 842	36 845	285 892	34 825	6 818	2 335	43 978	272 861	36 053	7 248	2 658	45 960
SADC <sup>4,7</sup>	90 132	1 412	334	1 747	1 708	232	1 940	113 834	2 159	437	0	2 597	166 108	4 474	300	0	4 774
<b>Percentage of total</b>																	
African Union	17.8%	2.5%	2.3%	0.0%	2.5%	1.3%	2.1%	17.2%	2.5%	1.7%	0.0%	2.2%	23.0%	4.6%	1.5%	0.0%	3.7%
BRICS	15.8%	22.5%	41.6%	21.7%	23.5%	40.0%	26.9%	17.1%	24.0%	40.9%	16.4%	27.6%	16.4%	24.7%	43.4%	16.6%	28.6%
CIVETS	1.7%	2.1%	4.2%	3.3%	2.2%	3.8%	2.6%	3.1%	2.3%	3.9%	2.2%	2.7%	3.3%	2.6%	4.0%	3.1%	2.9%
European Union	28.9%	38.3%	25.4%	36.8%	37.1%	25.0%	34.8%	26.5%	36.0%	22.2%	45.4%	33.1%	23.1%	35.1%	22.7%	44.9%	32.7%
SADC	12.2%	2.1%	1.9%	0.0%	2.2%	1.0%	1.8%	10.5%	2.2%	1.4%	0.0%	2.0%	14.0%	4.4%	0.9%	0.0%	3.4%

1. As per Bill of Entry (BOE) processed and not actual revenue collected.

2. Duty 1-2B refers to the Ad valorem import duties.

3. Total of Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B).

4. Excluding South Africa.

5. Brazil, Russia, India, China, South Africa (BRICS).

6. Columbia, Indonesia, Vietnam, Egypt, Turkey, South Africa (CIVETS).

7. Southern African Development Community (SADC).

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) by country of origin, 2009/10 – 2012/13

Country of origin <sup>1</sup> R million	2009/10			2010/11			2011/12			2012/13				
	Customs value	Import VAT <sup>2</sup> Customs duty	Duty 1-2B <sup>3</sup> Total <sup>4</sup>	Customs value	Import VAT <sup>2</sup> Customs duty	Duty 1-2B <sup>3</sup> Total <sup>4</sup>	Customs value	Import VAT <sup>2</sup> Customs duty	Duty 1-2B <sup>3</sup> Total <sup>4</sup>	Customs value	Import VAT <sup>2</sup> Customs duty	Duty 1-2B <sup>3</sup> Total <sup>4</sup>		
China	79 397	11 642	18 101	99 636	14 247	22 315	123 741	17 696	10 289	648	19 081	10 819	679	30 579
Germany	80 854	9 710	11 509	85 698	10 453	13 289	103 853	13 004	2 428	1 222	16 654	2 641	1 413	17 384
USA	46 780	5 759	791	62 394	6 869	1 222	78 143	9 353	1 385	462	86 909	9 019	1 629	11 345
United Kingdom	29 341	3 198	1 400	46 405	3 453	306	40 305	4 317	2 038	327	37 178	4 496	2 287	7 382
Japan	36 686	4 180	692	42 911	4 901	1 501	51 021	5 769	1 394	481	41 351	5 410	1 094	6 921
India	20 665	1 903	792	26 744	2 480	1 415	42 231	3 392	1 867	194	43 353	3 991	2 549	6 844
South Korea	13 470	1 629	507	18 062	2 087	1 033	26 379	2 898	2 453	394	24 085	2 802	2 055	5 232
Thailand	15 044	1 380	345	18 412	1 805	577	22 884	2 204	630	91	23 518	2 767	767	3 672
Italy	14 867	2 028	347	17 287	2 173	349	22 555	2 628	432	92	22 087	2 968	393	3 484
France	20 145	2 536	378	22 395	2 711	397	25 119	2 825	368	80	29 265	2 927	396	78
Brazil	14 085	1 501	525	13 989	1 569	433	16 909	1 902	392	3	16 114	1 972	365	1
Netherlands	10 965	1 379	362	12 190	1 424	110	12 978	1 725	317	3	14 446	1 918	256	4
Spain	9 359	1 059	233	12 824	1 423	307	12 995	1 592	312	79	13 067	1 675	310	115
Malaysia	8 964	1 102	313	10 852	1 323	341	12 420	1 542	352	85	11 802	1 436	295	89
Australia	9 790	1 333	147	11 194	1 546	128	13 093	1 818	212	15	12 265	1 638	143	13
Sweden	8 973	1 222	94	10 630	1 504	102	13 439	1 682	105	6	12 220	1 706	75	4
Argentina	8 223	882	392	9 117	1 010	337	9 331	1 149	307	87	10 547	1 244	424	46
Belgium	8 327	1 122	112	10 005	1 277	216	12 046	1 498	202	56	12 749	1 478	159	42
Taiwan	6 941	957	233	7 520	1 111	271	10 290	1 323	365	60	9 138	1 307	306	63
Indonesia	6 419	667	289	7 447	830	425	10 737	1 056	567	46	15 914	1 062	549	37
Indonesia	6 419	667	289	7 447	830	425	10 737	1 056	567	46	15 914	1 062	549	37
Switzerland	6 871	869	95	9 899	1 315	167	11 362	1 297	348	3	8 454	1 029	521	3
Vietnam	2 594	357	187	4 420	430	209	9 855	532	320	62	10 359	809	392	136
Mexico	2 629	380	85	4 058	566	139	5 056	760	107	127	7 143	1 000	121	201
Mexico	2 629	380	85	4 058	566	139	5 056	760	107	127	7 143	1 000	121	201
Canada	4 519	631	107	5 353	740	107	7 710	950	129	12	8 660	846	111	23
Canada	4 519	631	107	5 353	740	107	7 710	950	129	12	8 660	846	111	23
Austria	5 937	722	59	5 745	695	59	6 372	803	38	14	6 756	908	24	17
Austria	5 937	722	59	5 745	695	59	6 372	803	38	14	6 756	908	24	17
Other countries	269 151	9 240	1 949	306 524	10 598	2 218	379 419	13 051	3 370	491	482 747	15 765	3 186	297
<b>Total</b>	<b>740 995</b>	<b>67 387</b>	<b>17 317</b>	<b>881 712</b>	<b>78 531</b>	<b>23 382</b>	<b>1 080 244</b>	<b>96 855</b>	<b>30 728</b>	<b>5 142</b>	<b>1 183 509</b>	<b>102 583</b>	<b>31 868</b>	<b>5 915</b>
<b>Total</b>	<b>740 995</b>	<b>67 387</b>	<b>17 317</b>	<b>881 712</b>	<b>78 531</b>	<b>23 382</b>	<b>1 080 244</b>	<b>96 855</b>	<b>30 728</b>	<b>5 142</b>	<b>1 183 509</b>	<b>102 583</b>	<b>31 868</b>	<b>5 915</b>

1. Top 25 countries as determined by the total of Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) for 2012/13.

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

3. Duty 1-2B refers to the Ad valorem import duties.

4. Total of Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B).

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duties and Ad valorem import duties (Duty 1-2B) by country of origin, 2009/10 – 2012/13 (continued)

Country of origin	2009/10			2010/11			2011/12			2012/13		
	Customs value	Import VAT	Customs duty	Customs value	Import VAT	Customs duty	Customs value	Import VAT	Customs duty	Customs value	Import VAT	Customs duty
China	10.7%	17.3%	33.3%	11.3%	18.1%	32.0%	11.5%	18.3%	33.5%	11.1%	18.6%	34.0%
Germany	10.9%	14.4%	5.8%	9.7%	13.3%	8.2%	9.6%	13.4%	7.9%	7.8%	13.0%	8.3%
USA	6.3%	8.5%	4.8%	7.1%	8.7%	5.2%	7.2%	9.7%	4.5%	7.3%	8.8%	5.1%
United Kingdom	4.0%	4.7%	8.1%	5.3%	4.4%	8.2%	3.7%	4.5%	6.6%	3.1%	4.4%	7.2%
Japan	5.0%	6.2%	4.0%	4.9%	6.2%	4.4%	4.7%	6.0%	4.5%	3.5%	5.3%	4.4%
India	2.8%	2.8%	4.6%	3.0%	3.2%	6.1%	3.9%	3.5%	6.1%	3.7%	3.9%	8.0%
South Korea	1.8%	2.4%	2.9%	2.0%	2.7%	4.4%	2.4%	3.1%	8.0%	2.0%	2.7%	6.4%
Thailand	2.0%	2.0%	2.0%	2.1%	2.3%	2.5%	2.1%	2.3%	2.1%	2.0%	2.7%	2.4%
Italy	3.0%	3.0%	2.2%	2.5%	3.5%	1.7%	2.3%	2.8%	1.2%	1.9%	2.4%	1.2%
France	2.7%	3.8%	2.2%	2.5%	3.5%	1.7%	2.3%	2.8%	1.2%	2.5%	2.9%	1.2%
Brazil	1.9%	2.2%	3.0%	1.6%	2.0%	1.9%	1.6%	2.0%	1.3%	1.4%	1.9%	1.2%
Netherlands	1.5%	2.0%	2.1%	1.4%	1.8%	0.5%	1.2%	1.8%	1.0%	1.2%	1.9%	0.8%
Spain	1.3%	1.6%	1.3%	1.5%	1.8%	1.3%	1.2%	1.3%	1.0%	1.1%	1.6%	1.0%
Malaysia	1.2%	1.6%	1.8%	1.2%	1.7%	1.5%	1.1%	1.6%	1.1%	1.0%	1.4%	0.9%
Australia	1.3%	2.0%	0.8%	1.3%	2.0%	0.5%	1.2%	1.9%	0.7%	1.0%	1.6%	0.5%
Sweden	1.2%	1.8%	0.5%	1.2%	1.9%	0.4%	1.2%	1.7%	0.3%	1.0%	1.7%	0.2%
Argentina	1.1%	1.3%	2.3%	1.0%	1.3%	1.4%	0.9%	1.2%	1.0%	0.9%	1.2%	1.3%
Belgium	1.1%	1.7%	0.6%	1.1%	1.6%	0.9%	1.1%	1.5%	0.7%	1.1%	1.4%	0.5%
Taiwan	0.9%	1.4%	1.3%	0.9%	1.4%	1.2%	1.0%	1.4%	1.2%	0.8%	1.3%	1.0%
Indonesia	0.9%	1.0%	1.7%	0.8%	1.1%	1.8%	1.0%	1.1%	1.8%	1.3%	1.0%	1.7%
Switzerland	0.9%	1.3%	0.6%	1.1%	1.7%	0.7%	1.1%	1.3%	1.1%	0.7%	1.0%	1.6%
Vietnam	0.4%	0.5%	1.1%	0.5%	0.5%	0.8%	0.9%	0.5%	1.0%	0.9%	0.8%	1.2%
Mexico	0.4%	0.6%	0.5%	0.5%	0.7%	0.6%	0.5%	0.8%	0.3%	0.6%	1.0%	0.4%
Canada	0.6%	0.9%	0.6%	0.6%	0.9%	0.5%	0.7%	1.0%	0.4%	0.7%	0.8%	0.3%
Austria	0.8%	1.1%	0.3%	0.7%	0.9%	0.3%	0.6%	0.8%	0.1%	0.6%	0.9%	0.1%
Other countries	36.3%	13.7%	11.3%	34.8%	13.5%	9.5%	35.1%	13.8%	11.0%	40.5%	15.4%	10.0%
<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>

# GLOSSARY

## *Ad valorem* import duties

These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonized System.

## African Union (AU)

The AU is a union consisting of 54 African states. The most important decisions of the AU are made by the Assembly of the African Union, a semi-annual meeting of the heads of state and government of its member states. See also *Southern African Development Community (SADC)*.

## Air passenger departure tax

Is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.

## Automotive Production and Development Programme (APDP)

This is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also *Motor Industry Development Programme (MIDP)*.

## BLNS countries

South Africa is one of the five signatories to the Southern African Customs Union (SACU) agreement with Botswana, Lesotho, Namibia and Swaziland (so called BLNS countries). See also *Southern African Customs Union (SACU)*.

## BRICS

BRICS is an acronym for the powerful grouping of the world's leading emerging market economies, namely Brazil, Russia, India, China and South Africa.

## Capital Gains Tax (CGT)

This tax was introduced in October 2001 and forms part of the income tax system and is based on capital gains made upon the disposal of assets.

CIVETS	CIVETS, is an acronym for Columbia, Indonesia, Vietnam, Egypt, Turkey and South Africa. These countries are favoured for several reasons such as a diverse and dynamic economy and a young, growing population.
CO <sub>2</sub> tax on motor vehicle emissions	The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company Income Tax (CIT)	Comprises provisional and assessed taxes paid by companies (net of refunds).
Cost of revenue collection	Is an indication of the efficiency with which revenue is collected.
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Donations tax	This tax is levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Duty 1-2B	Refers to the <i>Ad valorem</i> import duties.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 2.5c/kWh from 1 April 2011. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.

Employees' tax	Is a tax that employers must deduct from the employment income of employees – such as salaries, wages and bonuses - and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-as-you-earn (PAYE)</i> .
Environmental levy	Introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy, Incandescent light bulb levy, electricity levy</i> and <i>CO<sub>2</sub> tax on motor vehicle emissions</i> .
Estate duty	Is calculated at a rate of 20% on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Great Recession	Reference to the recession that started in December 2007 in terms of the Great Depression of the 1930s. Generally, the Great Recession lasted longer and was more severe than prior recessions. However, the severity of economic decline has not eclipsed the levels reached by the Great Depression.
Fiscal drag	When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though real incomes may not be increasing.
Fiscal year	Is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.

Harmonised System (HS)	Is essentially, the system according to which all internationally traded products, components, or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System).
Incandescent light bulb levy	Was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require five times less electricity and result in lower greenhouse gas emissions. The environmental levy of about R3 per bulb (between 1 cent and 3 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
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.
Indirect taxes	Are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Is when a vendor buys goods or services from another supplier, VAT is charged on the purchase price.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her at the end of each tax year. It details all employer/employee related incomes, deductions and related taxes. It is used by the employee specifically to complete his/her income tax return for a specific year.
Marginal income tax rate	The rate of tax on an incremental unit of income.
Mineral and Petroleum Resource Royalty (MPRR)	It is levy imposed on exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	This programme was implemented on 1 September 1995. This programme has been reviewed twice since then and ended in 2012. The MIDP consists of three distinctive key areas: Light motor vehicle manufacturers; Medium and heavy motor vehicle manufacturers; and Local Component manufacturers. Participants save money in the form of a reduction on import duties due to the incentives of the MIDP programme. See also <i>Automotive Production and Development Programme (APDP)</i> .

National Revenue Fund	The fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Non-tax revenue	Is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees, and sales of goods and services.
Output VAT	Is the VAT charged by a vendor when they sell their own goods and services.
Pay-As-You-Earn (PAYE)	Is a tax that employers deduct from the employment income of employees this ensures that an employee's income tax liability is settled in a continuing fashion, at the same time that the income is earned. See also <i>Employees tax</i> .
Personal Income Tax (PIT)	Comprises all assessed and provisional taxes as well as PAYE paid by individuals (net of refunds).
Plastic bags levy	Is a tax on certain types of plastic shopping bags. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs are found as a compound which includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru); as well as gold and base metals such as nickel, copper and cobalt. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	Is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	Is a system of taxation that collects proportionately more from the rich than from the poor.
Provisional tax (companies)	For any given tax year, are paid in three instalments: the 1 <sup>st</sup> due six months into the company's tax year; the 2 <sup>nd</sup> at the end of the tax year; and the 3 <sup>rd</sup> six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year). The majority of provisional tax payments from companies are received during March, June, September and December.



Provisional tax (individuals)	Is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment 7 months after the end of the year of assessment.
Provisional tax (paragraph 19(3))	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If the Commissioner is not satisfied with the estimate, he may increase it to an amount that he considers reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. This change was implemented for companies with year ends after 1 March 2009.
Residence-based tax system	Is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary rebate	Is a reduction in income tax that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	Tax on dividends declared by a company, calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared.
Securities Transfer Tax (STT)	Is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	Is a compulsory levy to fund training by companies. The rate is 1% of a company's total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	An agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.

Southern African Development Community (SADC)

SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 southern African states. It complements the role of the African Union.

Specific excise duty

Is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.

Stamp duty

Was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.

Standard Industrial Classification (SIC)

SIC is a system used for classifying industries. The SIC classification is used by Statistics South Africa, the South African Reserve Bank as well as the United Nations Statistics Division.

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 buoyancy

It is a measure of the ratio of change in tax revenue given the change in the tax base (GDP).

Tax gap

The difference between the amount of taxes the Government should collect and the amount of taxes the Government actually collects. The tax gap is a result, mostly, of individuals and businesses understating income and overstating deductions and exemptions. Taxpayers who do not file returns on time also contribute to the tax gap.

Tax on retirement funds (TRF)

Was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.

Tax-to-GDP ratio

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

Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as “a compulsory, unrequited payment to government”.
Tax year	Is the 12-month period for which tax is calculated. For individuals it starts on 1 March and ends at the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Refers to the income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed such as medical expenses in the case of individuals or depreciation, in the case of companies.
Tertiary rebate	Is a reduction in income tax that is available to taxpayers age 75 and older. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duties	From 23 February 2011 to date this duty is payable by all persons when they acquire property as per a graduated rate that starts at 3% of the value above R600 000 and ends at a rate of 8% of the value exceeding R1.5 million.
Turnover tax	Is a simple tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities Transfer Tax (STT)</i> .
Value-Added Tax (VAT)	Is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.



## LIST OF TABLES

Table 1.1	Tax register, 31 March 2009 – 31 March 2013.....	3
Table 1.2	Summary effects of tax proposals, 2008/09 – 2012/13 .....	4
Table 1.3	Maximum marginal tax rates, 2008/09 – 2012/13.....	4
Table 1.4	Total budget revenue and consolidated revenue, 2008/09 – 2012/13 .....	5
Table 1.5	Tax revenue as a percentage of GDP, 2008/09 – 2012/13 .....	6
Table 1.6	Capital Gains Tax (CGT) raised, 2008/09 – 2012/13 .....	11
Table 1.7	Environmental taxes, 2008/09 – 2012/13 .....	14
Table 1.8	Cost of revenue collections, 2008/09 – 2012/13 .....	14
Table 1.9	MPRR payments by commodity, 2010/11 – 2012/13 .....	15
Table 1.10	Contributions to the SACU pool, 2008/09 – 2012/13.....	16
Table 1.11	Share received from the SACU pool, 2008/09 – 2012/13 .....	16
Table A1.1.1	Net monthly and quarterly tax revenue collections, 2008/09 – 2012/13.....	18
Table A1.2.1	Tax revenue by main revenue source, 2008/09 – 2012/13.....	19
Table A1.3.1	Tax revenue by main category, 2008/09 – 2012/13.....	20
Table A1.4.1	Taxes on income and profits, 2008/09 – 2012/13.....	21
Table A1.4.2	Taxes on persons and individuals, 2008/09 – 2012/13 .....	22
Table A1.4.3	Taxes on companies, 2008/09 – 2012/13.....	23
Table A1.5.1	Taxes on property, 2008/09 – 2012/13.....	24
Table A1.6.1	Domestic taxes on goods and services, 2008/09 – 2012/13 .....	25
Table A1.6.2	Value-Added Tax (VAT), 2008/09 – 2012/13 .....	26
Table A1.7.1	Taxes on international trade and transactions, 2008/09 – 2012/13.....	27
Table 2.1	Personal income tax (PIT) brackets, 2009 and 2012 .....	31
Table 2.2	Tax relief granted to individuals, 1995 and 2012 .....	32
Table 2.3	Provisional tax payments by provisional period, 2008/09 – 2012/13.....	33
Table 2.4	Number of individual taxpayers, 2009 – 2012.....	33
Table 2.5	Summary of assessed individual taxpayers, taxable income and tax assessed, 2009 – 2012 .....	34
Table 2.6	Distribution of assessed individual taxpayers over major taxable income groups, 2009 – 2012 .....	35
Table 2.7	Assessed individual taxpayers by income group, deductions granted and taxable income, 2012 .....	37

Table A2.1.1	Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2009 – 2012.....	43
Table A2.1.2	Assessed individual taxpayers: Taxable income and income before deductions by income group 2009 – 2012 .....	45
Table A2.1.3	Assessed individual taxpayers: Taxable income and tax assessed by province, 2009 – 2012 .....	47
Table A2.1.4	Assessed individual taxpayers: Taxable income and tax assessed by age group, 2009 – 2012.....	48
Table A2.1.5	Assessed individual taxpayers: Taxable income and tax assessed by gender, 2009 – 2012 .....	49
Table A2.1.6	Percentage of assessed individual taxpayers by taxable income group and gender, 2009 – 2012 .....	50
Table A2.2.1	Assessed individual taxpayers: Selected sources of income, 2009 – 2012 .....	51
Table A2.3.1	Assessed individual taxpayers: Taxable income and tax assessed by sector, 2009 – 2012 .....	52
Table A2.3.2	Assessed individual taxpayers: Taxable income and tax assessed by economic activity, 2009 – 2012 .....	54
Table A2.4.1	Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2009 – 2012 .....	55
Table A2.5.1	Assessed individual taxpayers: Allowances, 2009 – 2012 .....	57
Table A2.5.2	Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2009 – 2012 .....	58
Table A2.5.3	Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2009 – 2012 .....	60
Table A2.5.4	Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2009 – 2012 .....	62
Table A2.6.1	Assessed individual taxpayers: Fringe benefits, 2009 – 2012 .....	64
Table A2.6.2	Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2009 – 2012 .....	65
Table A2.6.3	Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2009 – 2012 .....	67
Table A2.6.4	Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2009 – 2012 .....	69
Table A2.7.1	Assessed individual taxpayers: Deductions, 2009 – 2012 .....	71
Table A2.7.2	Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2009 – 2012.....	72
Table A2.7.3	Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2009 – 2012 .....	74
Table A2.7.4	Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2009 – 2012 .....	76
Table A2.7.5	Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2009 – 2012 .....	78
Table A2.7.6	Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2009 – 2012 .....	80

Table A2.7.7 Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2009 – 2012..... 82

Table A2.7.8 Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2009 – 2012 ..... 84

Table A2.7.9 Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2009 – 2012..... 86

Table A2.7.10 Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2009 – 2012 ..... 87

Table A2.7.11 Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2009 – 2012 ..... 88

Table A2.7.12 Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2009 – 2012..... 89

Table 3.1 Provisional tax payments by provisional period by tax year, 2009 – 2012 ..... 92

Table 3.2 Example of timeline for provisional tax payments ..... 93

Table 3.3 Provisional tax payments by tax year and fiscal year, 2008/09 – 2012/13 ..... 94

Table 3.4 Number of companies, 2009 – 2012 ..... 95

Table 3.5 Provisional tax payments and tax assessed by tax year, 2009 – 2012 ..... 96

Table 3.6 Number of companies, taxable income and tax assessed, 2011..... 96

Table 3.7 Small business corporations tax rates, 2009 and 2012 ..... 99

Table A3.1.1 Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2008/09 – 2012/13 ..... 100

Table A3.1.2 Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2009 – 2012 ..... 101

Table A3.2.1 Companies: Provisional tax payments by sector, 2008/09 – 2012/13 ..... 102

Table A3.3.1 Companies: Taxable income and tax assessed by taxable income group, 2009 – 2012 ..... 105

Table A3.3.2 Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2009 – 2012 ..... 106

Table A3.4.1 Companies: Taxable income and tax assessed by sector, 2009 – 2012 ..... 107

Table A3.4.2 Companies: Taxable income and tax assessed by economic activity, 2009 – 2012 ..... 109

Table A3.4.3 Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2009 – 2012..... 110

Table A3.4.4 Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2009 – 2012 ..... 111

Table A3.4.5 Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2009 – 2012 ..... 112

Table A3.5.1 Companies: Assessed taxpayers by economic activity and taxable income group, 2009..... 113

Table A3.5.2 Companies: Tax assessed by economic activity and taxable income group, 2009 ..... 115

Table A3.5.3 Companies: Assessed taxpayers by economic activity and taxable income group, 2010..... 117

Table A3.5.4	Companies: Tax assessed by economic activity and taxable income group, 2010.....	119
Table A3.5.5	Companies: Assessed taxpayers by economic activity and taxable income group, 2011.....	121
Table A3.5.6	Companies: Tax assessed by economic activity and taxable income group, 2011.....	123
Table A3.5.7	Companies: Assessed taxpayers by economic activity and taxable income group, 2012.....	125
Table A3.5.8	Companies: Tax assessed by economic activity and taxable income group, 2012.....	127
Table A3.6.1	Companies: Taxpayers with assessed losses and profits by sector, 2009 – 2012.....	129
Table A3.7.1	Small business corporations: Taxable income and tax assessed by taxable income group, 2009 – 2012.....	132
Table A3.7.2	Small business corporations: Taxable income and tax assessed by sector, 2009 – 2012.....	133
Table A3.7.3	Small business corporations: Taxable income and tax assessed by economic activity, 2009 – 2012.....	135
Table A3.7.4	Small business corporations: Taxable income and tax assessed by sector by sector (SBCs reporting positive taxable income), 2009 – 2012.....	136
Table A3.7.5	Small business corporations: Taxable income and tax assessed by sector by sector (SBCs with assessed losses), 2009 – 2012.....	137
Table A3.7.6	Small business corporations: Taxable income and tax assessed by sector by sector (SBCs reporting zero taxable income), 2009 – 2012.....	138
Table A3.7.7	Small business corporations: Tax assessed by turnover group, 2009 – 2012 ....	139
Table 4.1	Number of registered VAT vendors, 2009/10 – 2012/13.....	143
Table 4.2	Output tax by class of supply 2011/12 – 2012/13.....	146
Table 4.3	Input tax by class of supply 2011/12 – 2012/13.....	147
Table 4.4	Relationship between Domestic VAT payments and VAT refunds, 2009/10 – 2012/13.....	147
Table 4.5	Output/input tax declared for each R1 Domestic VAT collected and refunded, 2009/10 – 2012/13.....	147
Table A4.1.1	Domestic VAT: Payments and refunds by sector, 2009/10 – 2012/13.....	150
Table A4.1.2	Domestic VAT: Payments and refunds by economic activity, 2009/10 – 2012/13.....	152
Table A4.2.1	Domestic VAT: Payments and refunds by payment category, 2009/10 – 2012/13.....	153
Table A4.2.2	Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2009/10 – 2012/13.....	154
Table A4.2.3	Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2009/10 – 2012/13.....	155
Table A4.2.4	Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2009/10 – 2012/13.....	156

Table A4.2.5 Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2009/10 – 2012/13 ..... 157

Table A4.3.1 Domestic VAT: Payments and refunds by type of enterprise, 2009/10 – 2012/13 ..... 158

Table A4.4.1 Domestic VAT: Total output/input tax by sector, 2009/10 – 2012/13 ..... 159

Table A4.4.2 Domestic VAT: Payments output/input tax by sector, 2009/10 – 2012/13 ..... 160

Table A4.4.3 Domestic VAT: Refunds output/input tax by sector, 2009/10 – 2012/13 ..... 161

Table A4.5.1 Domestic VAT: Output/input tax declared and claimed for each R1 VAT collected, 2009/10 – 2012/13 ..... 162

Table A4.5.2 Domestic VAT: Output/input tax declared and claimed for each R1 VAT refunded, 2009/10 – 2012/13 ..... 163

Table A4.6.1 Domestic VAT: Vendors per annualised turnover (payments and refunds), 2009/10 – 2012/13 ..... 164

Table A5.1.1 Import VAT and Customs duties: Customs value, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by HS section, 2009/10 – 2012/13 ..... 172

Table A5.2.1 Import VAT and Customs duties: Customs value, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B).by world zone and selected trade blocs, 2009/10 – 2012/13 ..... 174

Table A5.3.1 Import VAT and Customs duties: Customs value, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by country of origin, 2009/10 – 2012/13 ..... 175



## LIST OF FIGURES

Figure 1.1	Illustration of budget revenue and consolidated revenue.....	5
Figure 1.2	Tax revenue collections, GDP and CAGR, 2008/09 – 2012/13 .....	6
Figure 1.3	Net monthly tax revenue collections, 2008/09 – 2012/13.....	7
Figure 1.4	Composition of main channels of payment (value), 2008/09 – 2012/13.....	8
Figure 1.5	Composition of main channels of payment (number), 2008/09 – 2012/13.....	8
Figure 1.6	Composition of main sources of tax revenue, 2008/09 – 2012/13 .....	9
Figure 1.7	Main revenue sources as a percentage of GDP, 2008/09 – 2012/13 .....	10
Figure 1.8	Taxes on income and profits, 2008/09 – 2012/13.....	11
Figure 1.9	Value-Added Tax (VAT), 2008/09 – 2012/13.....	12
Figure 2.1	Example of tax relief granted to an individual with taxable income of R100 000 in 1995 .....	31
Figure 2.2	Distribution of assessed individual taxpayers by taxable income group, 2012....	36
Figure 2.3	Assessed individual taxpayers and tax assessed by province, 2012.....	37
Figure 2.4	Percentage of assessed individual taxpayers by age group, 2009 – 2012.....	38
Figure 2.5	Male and female assessed individual taxpayers by main taxable income group, 2012.....	39
Figure 2.6	Assessed individual taxpayers' taxable income by source of income, 2012 .....	40
Figure 2.7	Assessed individual taxpayers' tax assessed by economic activity, 2012 .....	40
Figure 2.8	Assessed individual taxpayers' allowances, 2012.....	41
Figure 2.9	Assessed individual taxpayers' deductions, 2012 .....	42
Figure 3.1	Provisional tax payments by provisional period, 2011.....	93
Figure 3.2	Provisional tax payments by companies' financial year-end, 2011.....	94
Figure 3.3	Assessed companies, taxable income and tax assessed by taxable income group, 2011.....	96
Figure 3.4	Companies' tax assessed by economic activity, 2011 .....	97
Figure 3.5	Number of taxpayers by economic activity and taxable income group, 2011 .....	98
Figure 4.1	VAT payments by economic activity, 2012/13 .....	144
Figure 4.2	VAT refunds by economic activity, 2012/13.....	144
Figure 4.3	VAT vendors by payment category, 2012/13 .....	145
Figure 4.4	Composition of Domestic VAT payments (output/input), 2009/10 – 2012/13..	148
Figure 4.5	Distribution of VAT vendors by turnover group, 2012/13.....	149
Figure 5.1	Import VAT by HS section, 2012/13.....	169
Figure 5.2	Customs duties by HS section, 2012/13 .....	169
Figure 5.3	Import VAT, Customs duties and <i>Ad valorem</i> import duties (Duty1-2B) by world zone, 2012/13.....	170
Figure 5.4	Import VAT, Customs duties and <i>Ad valorem</i> import duties (Duty1-2B) by country of origin, 2012/13.....	171











