

The 2014 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury.

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

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OREWORD

We are pleased to present the seventh edition of the *Tax Statistics* publication. This edition contains tax statistics up to and including the 2013/14 fiscal year which ended on 31 March 2014.

Worldwide, tax statistics are assuming more prominence in the formulation and evaluation of fiscal policy as well as policies on employment and income as informed by socio-economic research.

The World Bank, the OECD, stakeholders from government, including Statistics South Africa and the South African Reserve Bank, continue to make use of the publication. The Davis Tax Committee, in its evaluation of South Africa's tax system, made extensive use of Tax Statistics published previously. This publication continues to provide factual data that is accessible to a wide range of stakeholders in research, media and the wider public sector.

Following extensive consultation with the user community, the following improvements have been introduced:

- In Personal Income Tax, the assessment history of taxpayers assessed every year throughout the decade 2004 to 2013 is presented by age and income group. As a further enhancement, the number of people per taxable income and tax assessed category in various municipal districts, based on the residential addresses of taxpayers, is now reflected. There is also an assessment of the impact of medical credits on effective tax rates and medical costs granted as deductions in 2013, and how this differs from 2012.
- A high level analysis based on tax certificates (IRP5s) issued to individuals has been included.
- Transfer duty data now provides both the number of dutiable properties transferred in 2013/14 and the value of the corresponding Transfer duty on these properties.
- The diesel refund data for the fiscal years 2010/11 to 2013/14 includes a further sub-division of refunds to litres and amounts, distinguishing between on land, offshore and rail users, supplemented with a sectoral breakdown of on land and offshore registered vendors.
- The expansion of VAT data includes the classification of Import VAT by sector as well as by import chapters.

We believe that these additions will stimulate fiscal policy debates and discussions which will add to transparency and improved accountability.



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

Thomas Moyane
Commissioner: SARS



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

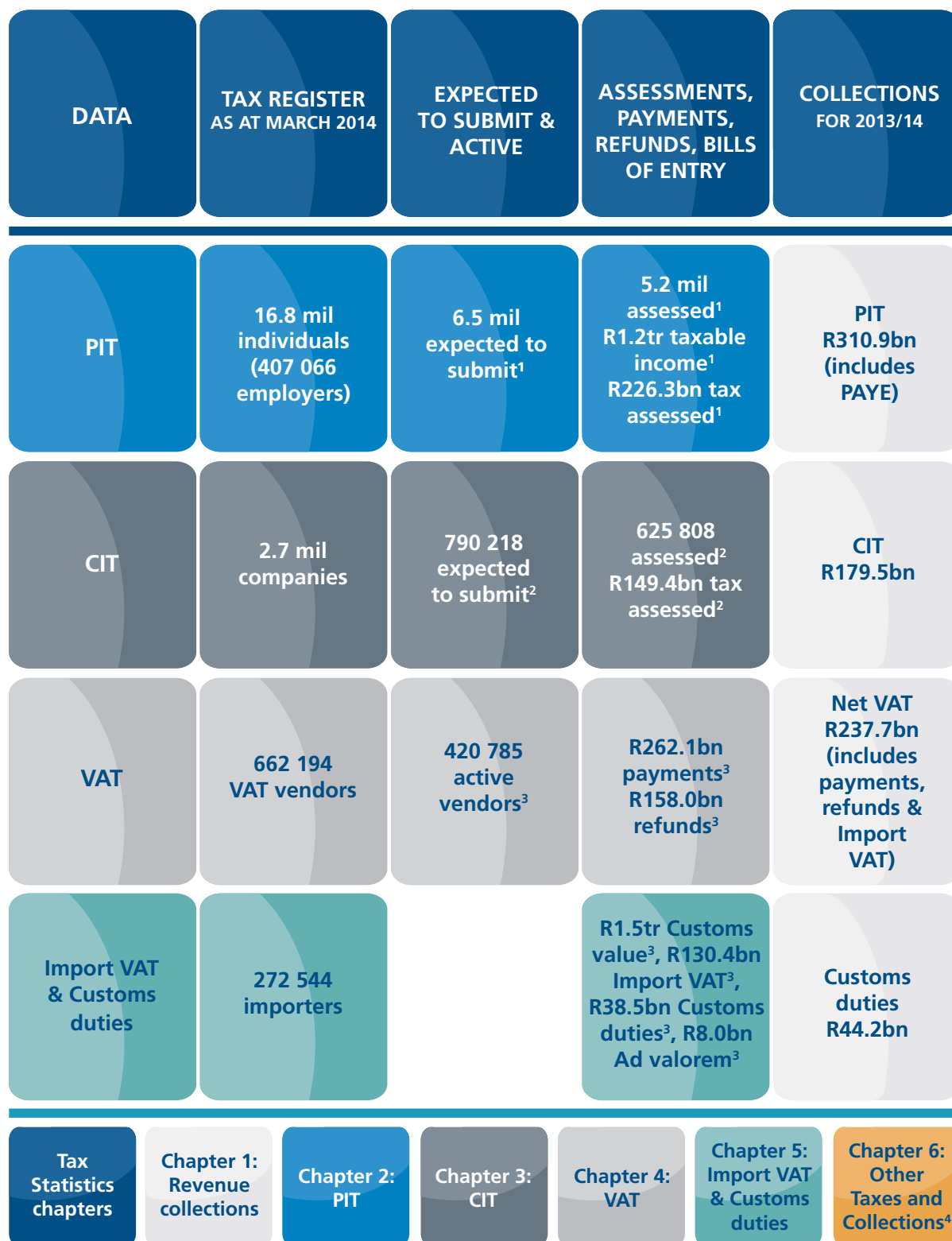
Lungisa Fuzile
Director-General: National Treasury

The 2014 Tax Statistics publication is dedicated to the memory of Cristina da Silva (1971– 2014), who was part of the team that established the Tax Statistics series.

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2014 TAX STATISTICS AT A GLANCE



1. For the 2013 tax year

2. For the 2012 tax year

3. For the 2013/14 fiscal year

4. New chapter includes CGT, Transfer duties, MPRR, SACU and Diesel refunds

A BOUT THIS PUBLICATION

We have great pleasure in releasing the 2014 edition of Tax Statistics. The publication builds on and expands the previous six editions (2008, 2009, 2010, 2011, 2012 and 2013).

This seventh edition provides an overview of tax revenue collections and tax return information for the 2010 to 2013 tax years as well as the 2009/10 to 2013/14 fiscal years.

It contains more detailed and varied tax revenue data than publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. Feedback from a variety of sources indicates that Tax Statistics also 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 from 2009/10 to 2013/14.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of input and output VAT data derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs Duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, as well as Import VAT, Customs duty and *Ad valorem* excise duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* provides information about taxes such as Capital Gains Tax (CGT), Transfer duty, Mineral and Petroleum Resources Royalty (MPRR) (previously provided in Chapter 1), Southern African Customs Union (SACU) payments and Diesel refunds.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

WHAT'S NEW

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

- A breakdown of the different components of the Fuel levy has been included in Chapter 1;
- A graphical representation of assessed individuals by municipality, based on residential information, has been included in Chapter 2;
- The impact of medical credits on taxable income has been included in Chapter 2;
- An analysis of taxpayers below 65 years of age (in the 2013 tax year) who had been assessed for all the tax years from 2004 to 2013 has been included in Chapter 2 to illustrate the movement of taxpayers' taxable income and their tax liability;
- A high level analysis based on tax certificates (IRP5s) issued to individuals has been included in Chapter 2;
- Chapter 6 is a new chapter that contains data on taxes such as CGT, Transfer duty, MPRR, SACU payments and Diesel refunds. Most of these taxes were previously covered in less detail in Chapter 1 in previous editions;
- A table that sets out the number of transactions and property values as well as, where applicable, Transfer duty, in property value groupings, has been included in Chapter 6; and
- A table displaying claims from vendors registered for Diesel rebates, set out in value groupings that distinguish between on land, offshore and rail claimants, has been included in Chapter 6.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of July 2014. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns that have been filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.

- Information about the sector (industry) in which taxpayers operate is drawn from taxpayers returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System.
- 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 represents zero while a zero symbol (“0”) indicates the rounding of a numerical value that is greater than 0 and less than 0.5.
- The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2011) while the latter is displayed with a forward slash (e.g. 2012/13).
- Tables numbered with an “A” (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

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

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

Revenue Collections

For the 2013/14 fiscal year:

Revenue collected during 2013/14 fiscal year

R900.0 BILLION



10.6%

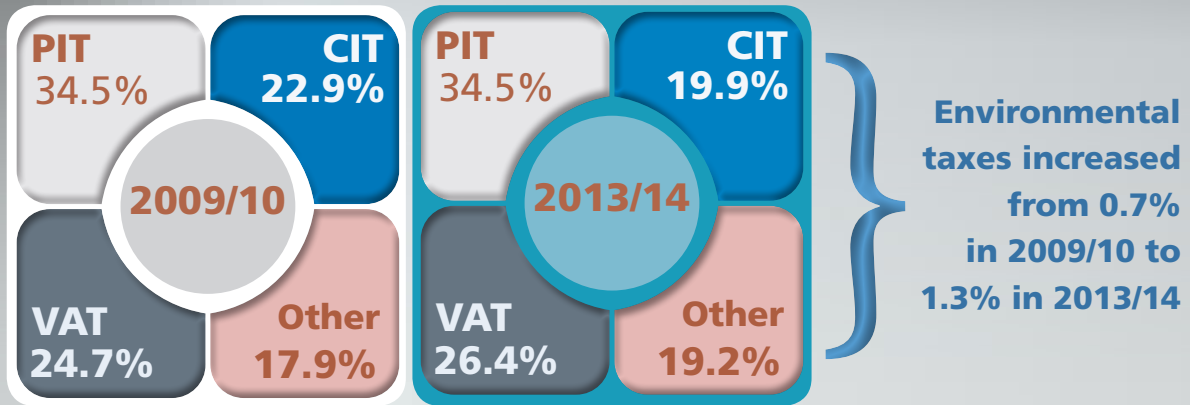
Higher by R86.2bn against 2012/13



10.7%

Compound annual growth rate (CAGR) achieved for 2009/10 to 2013/14

Composition of main sources of tax revenue



Payment Channels

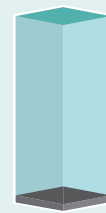
The value of payments at branch offices reduced from a high of 17.2% in 2009/10 to only 0.4% in 2013/14



72.5%
eFiling



27.1%
Banks



0.4%
Branch offices

R45.0 BILLION



Tax relief provided to individuals during the period 2009/10 to 2013/14

COST OF REVENUE COLLECTIONS

Declined

1.17%
2009/10

0.97%
2013/14

1 REVENUE COLLECTIONS

KEY FACTS

In the 2013/14 fiscal year:

- Tax revenue collected amounted to R900.0 billion and grew by R86.2 billion (10.6%) compared with the previous year;
- This growth was supported by solid performance in Customs duties (13.3%), PIT (12.4%) and CIT (11.4%);
- The tax-to-GDP ratio increased from 25.4% in 2012/13 to 26.1% in 2013/14. This is above the long-term average but well below the peak of more than 27% fuelled by the commodity boom as well as reforms in the financial sector achieved before the global crisis;
- The cost of revenue collections remained relatively constant but dipped below the international benchmark of 1%. It decreased from 1.07% in 2012/13 to 0.97% in 2013/14;
- As a result of SARS' requirement that employers register all employees as taxpayers, regardless of their tax liability, the individual tax register continued to grow strongly. The number of individuals registered for income tax at 31 March 2014 had increased by 1.4 million (8.8%) from 15.4 million in the previous year to 16.8 million; and
- There were nearly 2.7 million registered companies (of which about 800 000 are likely to submit income tax returns) at 31 March 2014 and nearly 700 000 registered VAT vendors.

INTRODUCTION

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

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

Compared with many of its international counterparts the South African tax system proved resilient during and post the 2008 global financial crisis. Following a 4.2% decline in the 2009/10 fiscal year, tax revenues recovered strongly in the 2010/11 fiscal year registering nominal growth of 12.6%, albeit on a reduced Compound Annual Growth Rate (CAGR). During this same period the tax-to-Gross Domestic Product (GDP) ratio moderated to its long-term average.

CIT accounted for much of the contraction observed after the crisis as company profits waned in the face of declining global and domestic demand. Companies accumulated assessed losses during the crisis, leading to a three year post-crisis underperformance in CIT revenue.

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

This sustainable revenue performance was the result of responsive tax policy, vigilant measures to improve compliance as well as the SARS Modernisation Programme. Given the tentative global economic recovery following 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; and
- Distribution by payment channels and monthly tax revenue.

SOUTH AFRICA'S TAX SYSTEM

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

TAX REGISTER

One of SARS' strategic objectives is to broaden the South African tax base. The level of growth in the tax register is influenced by socio-economic conditions, tax policy, legislative amendments and levels of compliance. SARS has 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:

- The number of individuals registered for PIT has increased 8.8% from 15.4 million in 2012/13 to 16.8 million in 2013/14. 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 increased by 22.3% from more than 2.1 million in 2012/13 to nearly 2.7 million in 2013/14;

- The number of employers registered for Pay-As-You-Earn (PAYE) grew by 4.0% in 2013/14;
- After more stringent registration requirements were introduced a few years ago and improved risk-based vetting of refunds, the number of vendors registered for VAT increased, for the first time, in the period under review; and
- Year-on-year growth of importers and exporters in the register has been moderate.

Table 1.1: Tax register, 31 March 2010 - 31 March 2014

Number as at	Individuals ^{1,2}	Companies (CIT) ^{1,3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
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
31 Mar 2014	16 779 711	2 685 405	322 188	407 066	662 194	272 544	246 500
Percentage year-on-year growth							
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%
31 Mar 2014	8.8%	22.3%	3.2%	4.0%	1.8%	2.7%	2.4%

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 through 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%. This declined to 10.7% during the period 2009/10 to 2013/14 (post-global financial crisis).

Between 2009/10 and 2013/14 tax relief of R45.0 billion accrued directly to individual taxpayers. Indirect taxes were increased by R35.4 billion to contain the net outflow from the fiscus to only R13.9 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.

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, 2009/10 - 2013/14

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT ¹	Other	Total	Excise	Fuel levy	Other ²	Total	
2009/10	-13 550	-1 000	–	-14 550	2 100	4 890	* 2 985	9 975	-4 575
2010/11	-5 400	-1 350	–	-6 750	2 250	3 600	450	6 300	-450
2011/12	-8 850	500	-750	-9 100	1 935	1 900	1 150	4 985	-4 115
2012/13	-9 800	1 100	-1 950	-10 650	1 840	4 517	1 985	8 342	-2 308
2013/14	-7 382	-860	–	-8 242	2 065	3 270	495	5 830	-2 412
Total	-44 982	-1 610	-2 700	-49 292	10 190	18 177	4 080	35 433	-13 859

Note: * The electricity levy was not introduced in 2008/09 but postponed to 2009/10.

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:

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

Tax rates

Most marginal tax rates have remained unchanged during the period April 2009 to March 2014, 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, 2009/10 - 2013/14

Percentage	PIT ¹	CIT	STC/DT ²	VAT	Transfer duty
01 Apr 2009 – 31 Mar 2012	40%	28%	10%	14%	8%
01 Apr 2012 – 31 Mar 2013	40%	28%	15%	14%	8%
01 Apr 2013 – 31 Mar 2014	40%	28%	15%	14%	8%

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 SACU agreement. SACU disbursements are determined according to a revenue sharing formula that is further elaborated on in Chapter 6.

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

Figure 1.1: Illustration of budget revenue and consolidated revenue

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

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

Table 1.4: Total budget revenue and consolidated revenue, 2009/10 - 2013/14

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue ¹	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other ²	Consolidated revenue ³
2009/10	598 705	103.3%	90.2%	15 323	614 028	-27 915	586 113	84 790	670 903
2010/11	674 183	100.7%	89.0%	16 474	690 657	-17 906	669 738	90 122	759 859
2011/12	742 650	100.3%	88.7%	24 403	767 053	-21 760	740 083	96 971	837 054
2012/13	813 826	103.4%	92.9%	28 087	841 913	-42 151	799 762	109 514	909 276
2013/14	900 015	101.5%	88.9%	29 776	929 791	-43 374	886 416	125 817	1 012 233

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

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

3. The audited figure for consolidated revenue for 2013/14 was not available at the time of publication. The figure used is the estimate provided in the Budget Review 2014.

In addition to tax revenue, SARS also collects MPRR, Mining leases and ownership as well as extraordinary receipts which are included in non-tax revenue. SARS also collects Road Accident Fund (RAF) levies and social security contributions such as Unemployment Insurance Fund (UIF) payments on behalf of other agencies.

TAX REVENUE

Total tax revenue collected by SARS increased in the post-global financial crisis period from R598.7 billion in 2009/10 to R900.0 billion in 2013/14. CAGR of 10.7% was achieved for the period 2009/10 to 2013/14. This was well below the CAGR of 13.2% attained between 1994/95 and 2007/08. The decline in the CAGR of individuals for the period 1999/00 to 2004/05, as shown in Table 1.5, is due to the tax relief accrued directly to individual taxpayers. In the same period the significant increase in companies CAGR, to 27.5%, is due to a strong recovery in corporate profits.

Table 1.5: Nominal Tax collections, 1994/95 - 2013/14

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value - added Tax	CAGR ¹	Tax Revenue	CAGR ¹
1994/95	44 973		13 591		29 288		113 775	
1999/00	85 884	13.8%	20 972	9.1%	48 377	10.6%	201 266	12.1%
2004/05	110 982	5.3%	70 782	27.5%	98 158	15.2%	354 979	12.0%
2009/10	205 145	13.1%	134 883	13.8%	147 941	8.6%	598 705	11.0%
2013/14	309 931	10.9%	177 460	7.1%	237 667	12.6%	900 015	10.7%

1. Compound annual growth rate (percentage)

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

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 increased from 24.4% in 2009/10 to 26.1% in 2013/14. This increase was driven by increased contributions from PIT and VAT. CIT recovered more slowly as a result of assessed losses incurred by companies during the financial crisis.

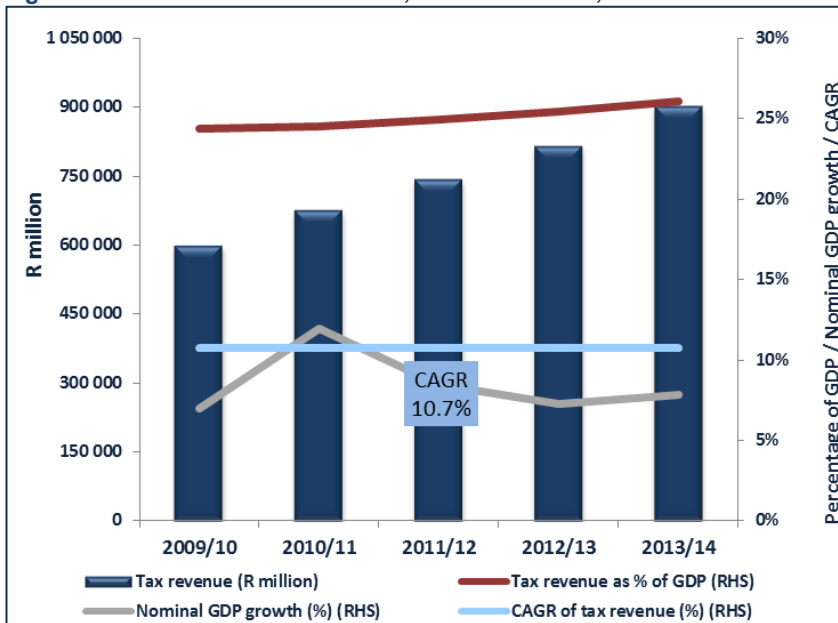
Table 1.6 illustrates tax revenue as a percentage of GDP since 1994/95, and Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2009/10.

Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2013/14

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
1994/95	113 775	497 189	22.9%
1995/96	127 278	564 159	22.6%
1996/97	147 332	635 187	23.2%
1997/98	165 327	699 825	23.6%
1998/99	184 786	757 087	24.4%
1999/00	201 266	837 241	24.0%
2000/01	220 119	951 736	23.1%
2001/02	252 295	1 048 506	24.1%
2002/03	281 939	1 203 145	23.4%
2003/04	302 443	1 303 907	23.2%
2004/05	354 979	1 449 020	24.5%
2005/06	417 196	1 613 812	25.9%
2006/07	495 549	1 832 762	27.0%
2007/08	572 815	2 075 413	27.6%
2008/09	625 100	2 296 571	27.2%
2009/10	598 705	2 456 629	24.4%
2010/11	674 183	2 749 532	24.5%
2011/12	742 650	2 981 828	24.9%
2012/13	813 826	3 198 579	25.4%
2013/14	900 015	3 448 980	26.1%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 1-2014.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2009/10 - 2013/14

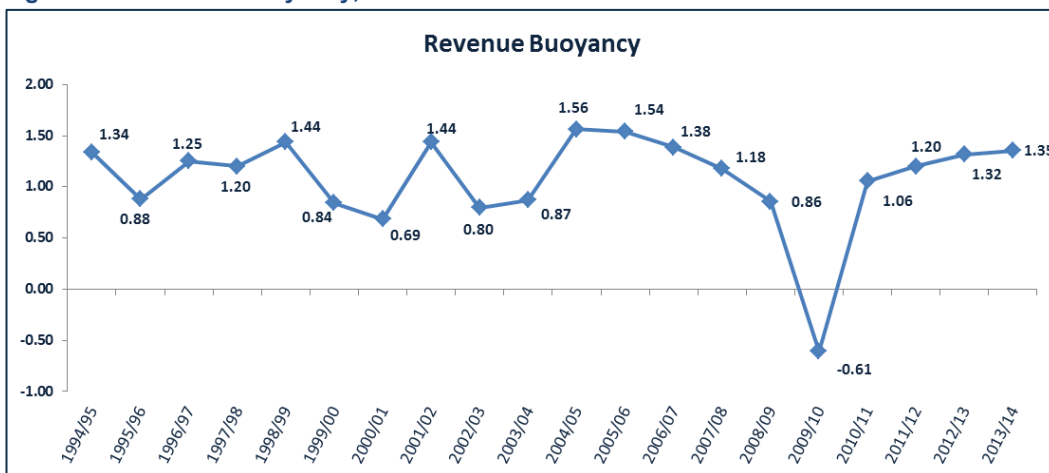


Most of the increases in nominal tax revenue during the past few years have been due to a combination of rising commodity prices, above-inflation wage settlements, increases in domestic consumption and a climb in the value of imports, as well as improvements in tax administration and compliance, rather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

Tax buoyancy

Another important indicator is tax buoyancy. This indicator measures the extent to which tax revenues vary with changes in economic growth. South African tax revenues have remained buoyant despite tough economic conditions. As shown in *Figure 1.3* year-on-year revenue buoyancy has increased from an all-time low of -0.61 in 2009/10 to 1.35 in 2013/14. The tax policy framework has proved resilient in a period of global volatility, but buoyant tax revenue collections depend on improved tax compliance and strong economic growth.

Figure 1.3: Revenue Buoyancy, 1994/95 - 2013/14

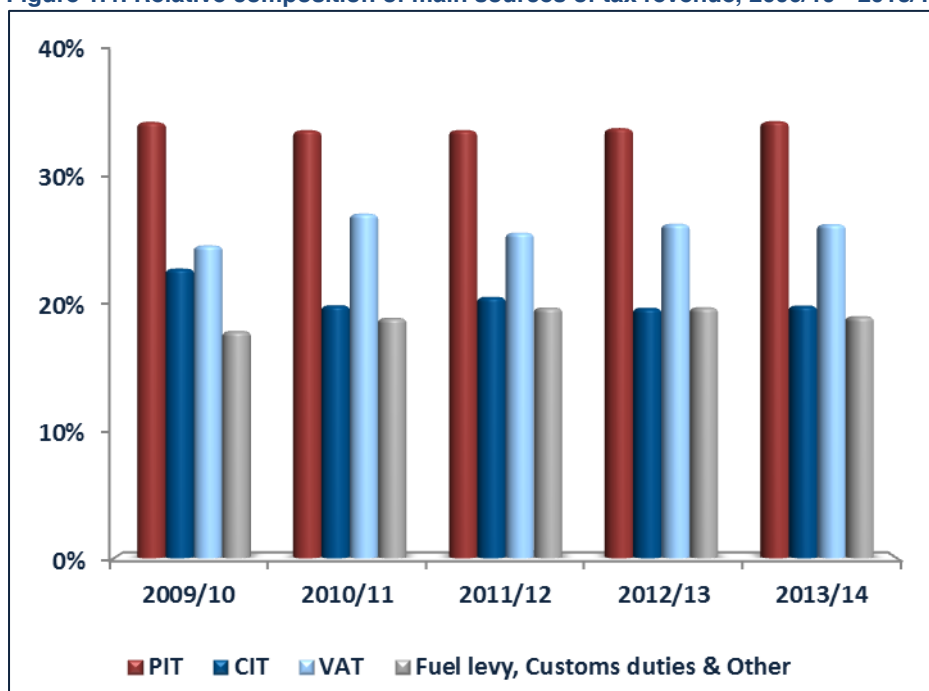


Main sources of tax revenue

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

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

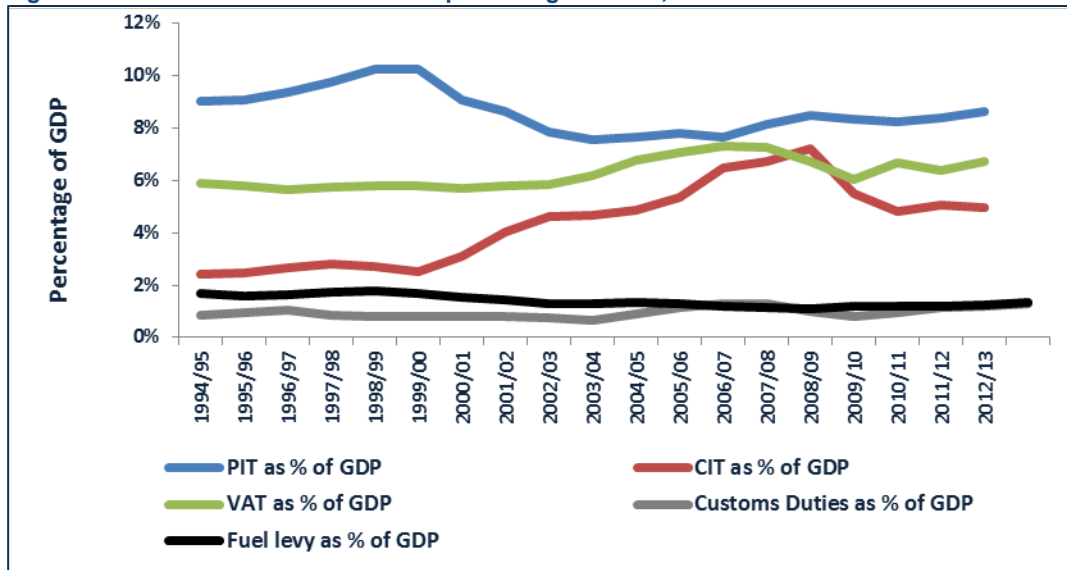
Figure 1.4: Relative composition of main sources of tax revenue, 2009/10 - 2013/14



The relative contribution of CIT to total tax revenue declined from 22.9% in 2009/10 to 19.9% in 2013/14. The reduced collections from CIT resulted in a higher relative contribution by PIT. The contribution of PIT to total tax revenue was 34.5% in 2013/14. 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 provided R131.4 billion more than CIT in 2013/14. The contribution of VAT increased from 25.7% in 2011/12 to 26.4% in 2013/14.

Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. The effects of the global financial crisis and the lag-effects of the recession can be clearly seen in the CIT contribution. CIT collections as a percentage of GDP declined from a high of 5.6% in 2009/10 to 5.2% in 2013/14. PIT as a percentage of GDP declined slightly from 8.4% in 2009/10 to 8.3% in 2010/11 but recovered to 9.0% in 2013/14. VAT as a percentage of GDP recovered from a low of 6.0% in 2009/10 to 6.9% in 2013/14.

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2013/14



Tax revenue by main category

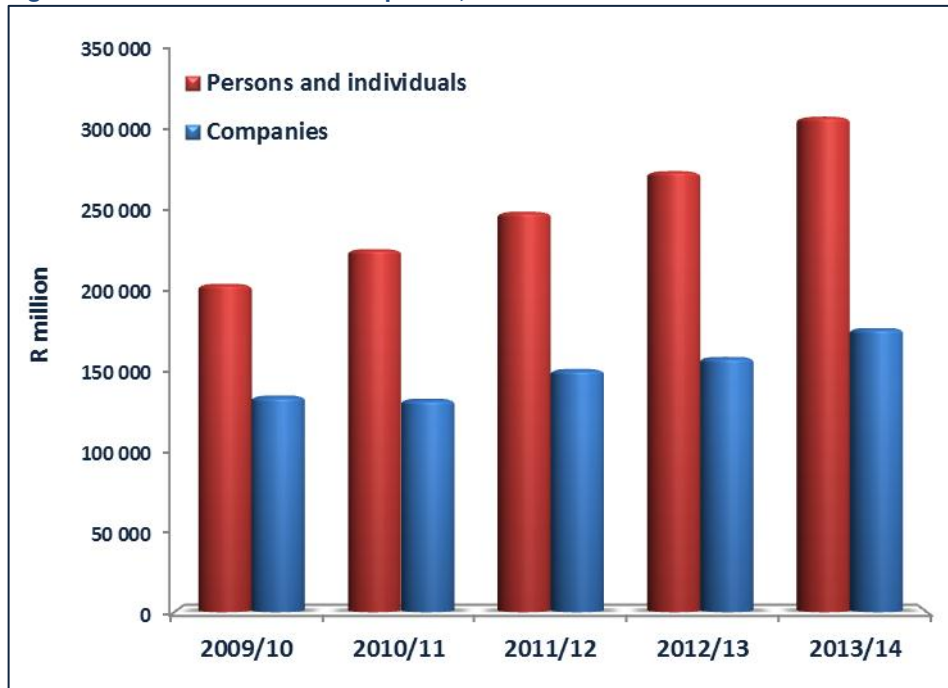
South Africa subscribes to the Government Financial Statistics (GFS) classification as prescribed by the International Monetary Fund (IMF).

According to 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 revenue allocated to the 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 56.4% of total tax revenue in 2013/14. This category comprises taxes on persons and individuals, taxes on companies (both inclusive of CGT, STC and DT), Interest on overdue income tax, Tax on retirement funds (abolished in 2007) and Small business tax amnesty levies. *Figure 1.6* shows the main taxes in this category.

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

Figure 1.6: Taxes on income and profits, 2009/10 - 2013/14



- *Taxes on payroll and workforce* comprise of only 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 duties.
 - *Donations tax* is levied at a 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 deceased 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. It 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* comprise 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 73.2% in 2013/14 (see *Figure 1.7*). VAT is levied at a rate of 14% on goods and services, with some exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa.

Figure 1.7: Value-Added Tax (VAT), 2009/10 - 2013/14

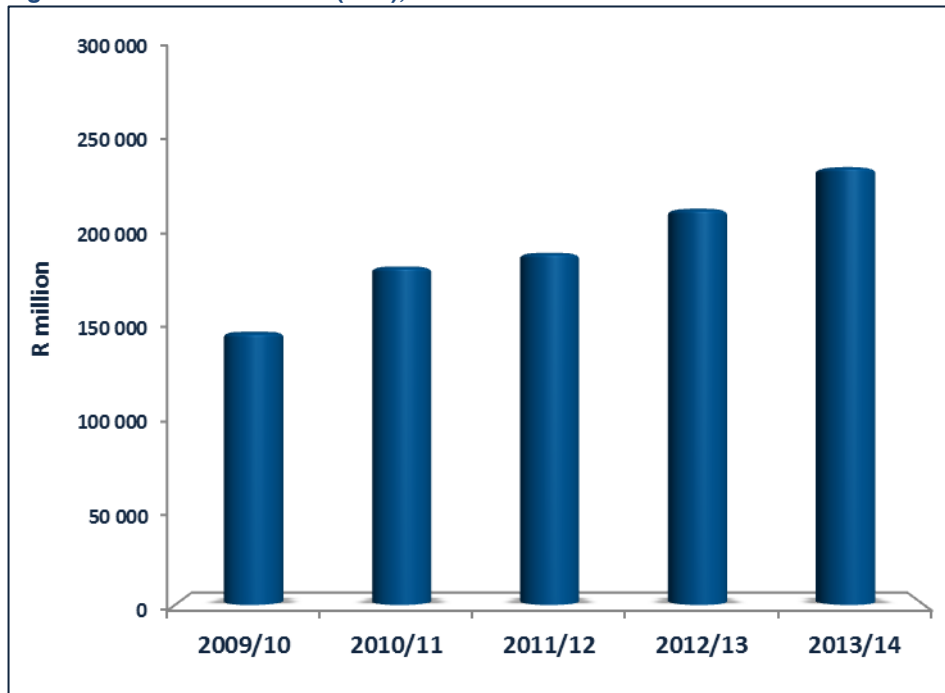


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- *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 revenue from these taxes 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 have been 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, the tax was increased and passengers departing on flights to BLNS countries have been paying a departure tax of R100 a passenger while passengers on other international flights have been paying R190 a passenger.
- *Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 July 2009 and further increased to 6 cents a bag from 1 April 2013.
- *Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It is applied to electricity generated from non-renewable sources. The levy was increased to 2.5 cents per kWh from 1 April 2011 and some of the revenue was set aside to fund the rehabilitation of roads damaged by the haulage of coal for electricity generation. 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 less electricity. The use of these light bulbs helps reduce “greenhouse gas” emissions. The levy increased to R4 per bulb on 01 April 2013.
- *CO₂ tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 per gCO₂/km for each gram of emissions above 120 gCO₂/km, on 1 April 2013. For double-cab vehicles the levied rate of R100 increased to R125 per gCO₂/km for each gram of emissions above 175 gCO₂/km.

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

Table 1.7: Environmental taxes, 2009/10 - 2013/14

R million	International air departure tax ¹	Plastic bag levy ¹	Electricity levy ¹	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Total
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
2013/14	879	169	8 819	72	1 711	11 650

1. Air departure tax, Plastic bag 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 the internal operations of a revenue authority by the total tax revenue collected. South Africa is in-line with the international benchmark of 1% for this ratio.

SARS' cost-to-tax-revenue ratio continues to be in line with the international benchmark used by revenue authorities around the world. The ratio dipped below the 1% international benchmark to 0.97% during the 2013/14 financial year. During the past five years it has ranged around the 1% mark and moved from a high of 1.17% in the 2009/10 financial year to a low of 0.97% in the 2013/14 financial year. This indicates that SARS has contained costs while increasing the amount of revenue it has collected. This is 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 suggests.

Table 1.8: Cost of revenue collections, 2009/10 - 2013/14

R million	Tax revenue collected	Operating cost ¹	Cost of collection ²
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%
2013/14	900 015	8 701	0.97%

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

2. Operating cost as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels of SARS collections

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

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

The eFiling channel accounted for 72.5% of the value of all payments in 2013/14. This is significantly higher than in 2009/10 when this channel accounted for 49.7% of the total value of payments processed.

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

Revenue Collections

Figure 1.8: Composition of main channels of payment (value), 2009/10 - 2013/14

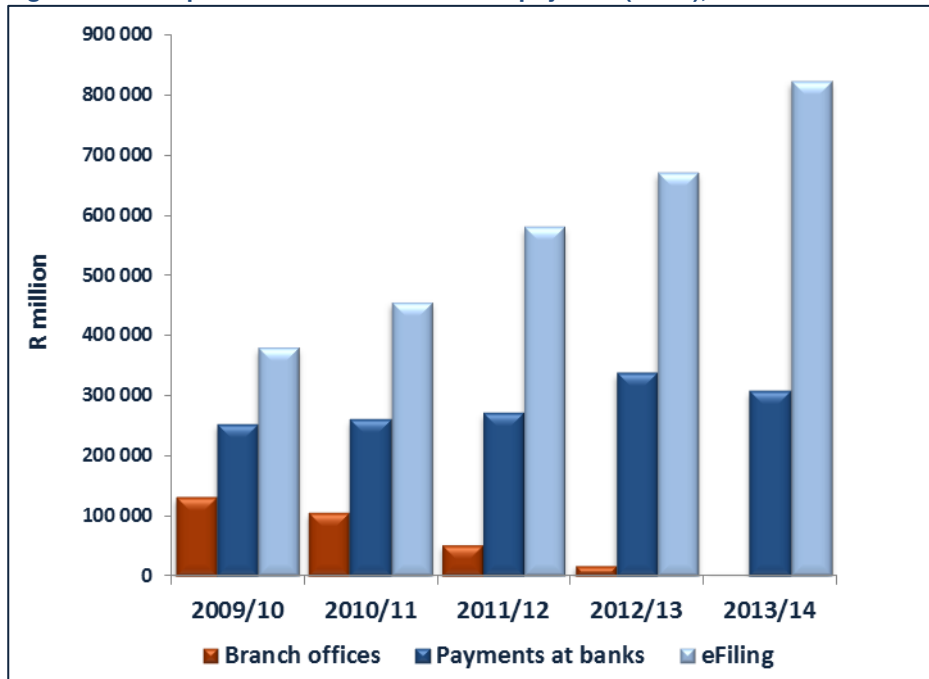
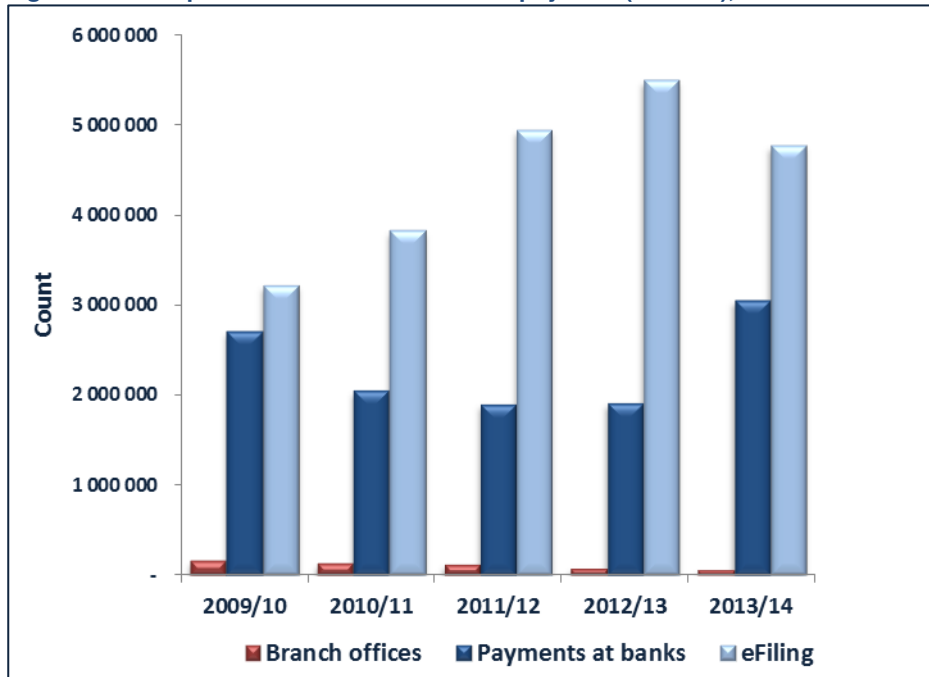


Figure 1.9: Composition of main channels of payment (number), 2009/10 - 2013/14



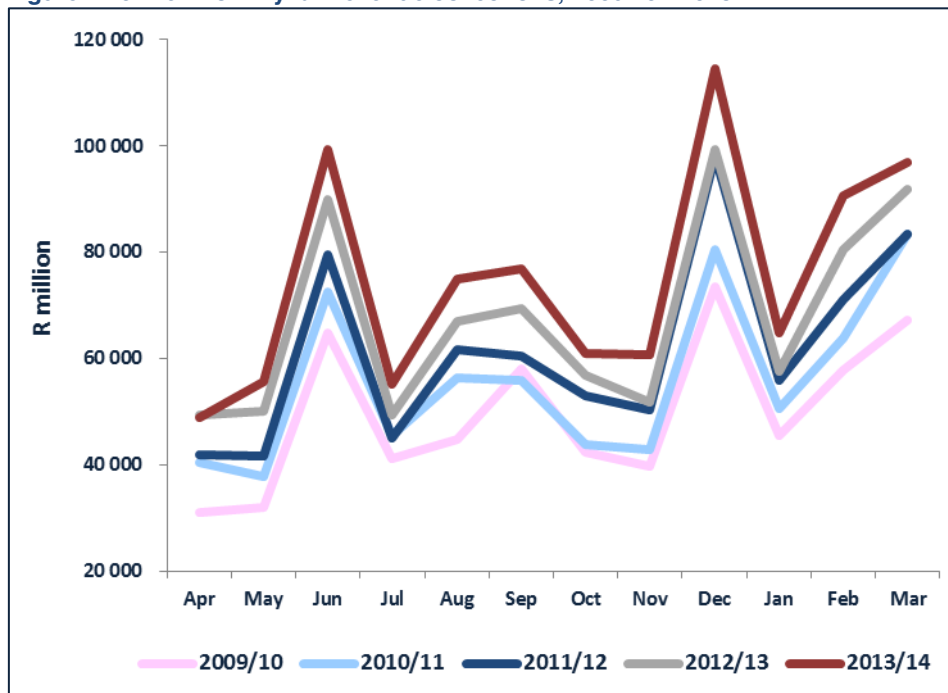
1. The increase in the number of eFiling payments in 2012/13 is due to the discontinuation of the debit pull payment mechanism at the end of October 2013

Amendments to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at its branch offices. This was reduced to R50 000 and extended to all tax products. The revised payment rules further stimulated growth in the use of electronic payment channels and contributed to the rapid decline in payments made at branch offices. The value of payments at branch offices fell from a high of 17.2% in 2009/10 to only 0.4% in 2013/14.

In the past taxpayers were allowed to settle their obligations to SARS using debit orders. SARS deemed the financial risk associated with debit orders to be excessive and decided to discontinue this payment mechanism. At the end of October 2013, SARS discontinued the “debit pull” facility for payments on the eFiling channel. This increased the number of payments through the payments at banks channel in 2013/14.

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

Figure 1.10: Net monthly tax revenue collections, 2009/10 - 2013/14



Revenue Collections

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2009/10 – 2013/14

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
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	598 705
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	674 183
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	742 650
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	813 826
2013/14	48 869	55 767	99 298	55 318	75 069	76 853	61 032	60 687	114 490	64 994	90 725	96 912	900 015
Percentage of total													
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0%
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%	100.0%
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%	100.0%
2012/13	5.7%	5.6%	10.7%	6.1%	8.3%	8.1%	7.1%	6.8%	13.2%	7.5%	9.6%	11.2%	100.0%
2013/14	5.4%	6.2%	11.0%	6.1%	8.3%	8.5%	6.8%	6.7%	12.7%	7.2%	10.1%	10.8%	100.0%
Quarter			Quarter 1		Quarter 2		Quarter 3		Quarter 4				
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
2013/14			203 934		207 239		236 209		252 632				900 015
Percentage of total													
2009/10			21.4%		24.1%		26.0%		28.5%				100.0%
2010/11			22.4%		23.4%		24.8%		29.4%				100.0%
2011/12			22.0%		22.5%		27.1%		28.4%				100.0%
2012/13			23.3%		22.9%		25.6%		28.3%				100.0%
2013/14			22.7%		23.0%		26.2%		28.1%				100.0%

Table A1.2.1: Tax revenue by main revenue source, 2009/10 – 2013/14

R million	Direct				Indirect				Total tax revenue	
	Personal Income Tax (PIT) ¹	Company Income Tax (CIT) ¹	Secondary Tax on Companies (STC) / Dividends Tax (DT) ²	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties ³	Specific excise duties		Other
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	674 183
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	19 739	12 474	215 023	40 410	38 998	28 378	21 229	813 826
2013/14	310 929	179 520	17 309	13 691	237 667	43 685	44 179	29 039	23 996	900 015
Percentage of total										
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%	2.4%	1.5%	26.4%	5.0%	4.8%	3.5%	2.6%	100.0%
2013/14	34.5%	19.9%	1.9%	1.5%	26.4%	4.9%	4.9%	3.2%	2.7%	100.0%
Nominal percentage increase from 2009/10 to 2013/14										
Cumulative	50.6%	31.1%	11.9%	56.7%	60.6%	51.5%	125.7%	36.4%	79.1%	50.3%
Per year	10.8%	7.0%	2.9%	11.9%	12.6%	10.9%	22.6%	8.1%	15.7%	10.7%
Percentage of GDP										
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%	24.5%
2011/12	8.4%	5.1%	0.7%	0.4%	6.4%	1.2%	1.1%	0.9%	0.6%	24.9%
2012/13	8.7%	5.0%	0.6%	0.4%	6.7%	1.3%	1.2%	0.9%	0.7%	25.4%
2013/14	9.0%	5.2%	0.5%	0.4%	6.9%	1.3%	1.3%	0.8%	0.7%	26.1%

1. Includes interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

Table A1.3.1: Tax revenue by main category, 2009/10 – 2013/14

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property ¹	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue ²	Total tax revenue
2009/10	359 045	7 805	8 826	203 667	19 319	44	598 705
2010/11	379 941	8 652	9 102	249 490	26 977	20	674 183
2011/12	426 584	10 173	7 817	263 950	34 121	5	742 650
2012/13	457 314	11 378	8 645	296 921	39 549	18	813 826
2013/14	507 759	12 476	10 487	324 548	44 732	13	900 015
Percentage of total							
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%
2013/14	56.4%	1.4%	1.2%	36.1%	5.0%	0.0%	100.0%
Percentage change year-on-year							
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%
2011/12	7.2%	11.8%	10.6%	12.5%	15.9%	292.5%	9.6%
2013/14	11.0%	9.6%	21.3%	9.3%	13.1%	-29.0%	10.6%

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.

Table A1.4.1: Taxes on income and profits, 2009/10 – 2013/14

R million	Persons and individuals ¹	Companies ¹	Secondary Tax on Companies (STC)	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
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
2013/14	309 931	177 460	911	16 398	3 058	1	507 759
Percentage of total							
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%
2013/14	61.0%	34.9%	0.2%	3.2%	0.6%		100.0%
Percentage year-on-year growth							
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%
2013/14	12.4%	11.4%	-90.7%	65.2%	22.6%		11.0%

1. Excludes Interest on overdue income tax.

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

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

Table A1.4.2: Taxes on persons and individuals, 2009/10 – 2013/14

R million	Pay-as-you-earn (PAYE) ¹	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax	Total
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
2013/14	302 751	19 192	8 883	-20 896	309 788	998	310 786
Percentage of total							
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%
2013/14	97.4%	6.2%	2.9%	-6.7%	99.7%	0.3%	100.0%
Percentage year-on-year growth							
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%
2013/14	11.8%	13.3%	14.7%	5.7%	12.3%	16.4%	12.3%

1. Pay-as-you-earn (PAYE) for 2013/14 includes an offset of R143 million with respect to Employment Tax Incentive (ETI) which was introduced with effect from 1 January 2014

Table A1.4.3: Taxes on companies, 2009/10 – 2013/14

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
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
2013/14	179 161	11 376	329	-13 406	177 460	2 061	179 520
Percentage of total							
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%
2013/14	99.8%	6.3%	0.2%	-7.5%	98.9%	1.1%	100.0%
Percentage year-on-year growth							
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%
2013/14	8.5%	31.7%	28.7%	-9.0%	11.4%	25.9%	11.6%

Table A1.5.1: Taxes on property, 2009/10 – 2013/14

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
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
2013/14	113	1 102	3 784	5 489	10 487
Percentage of total					
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%
2013/14	1.1%	10.5%	36.1%	52.3%	100.0%
Percentage year-on-year growth					
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%
2013/14	37.3%	8.7%	15.7%	28.3%	21.3%

Table A1.6.1: Domestic taxes on goods and services, 2009/10 – 2013/14

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
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	258	249 490
2011/12	191 020	25 411	1 828	36 602	9 007	81	263 950
2012/13	215 023	28 378	2 232	40 410	10 712	166	296 921
2013/14	237 667	29 039	2 363	43 685	11 650	144	324 548
Percentage of total							
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%
2013/14	73.2%	8.9%	0.7%	13.5%	3.6%	0.0%	100.0%
Percentage year-on-year growth							
2010/11	24.1%	7.9%	25.1%	19.4%	63.1%	11.6%	22.5%
2011/12	4.1%	10.6%	14.5%	6.3%	34.8%	-68.7%	5.8%
2012/13	12.6%	11.7%	22.1%	10.4%	18.9%	106.0%	12.5%
2013/14	10.5%	2.3%	5.9%	8.1%	8.8%	-13.3%	9.3%

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

Table A1.6.2: Value-Added Tax (VAT), 2009/10 – 2013/14

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
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
2013/14	263 461	131 085	394 546	-156 879	237 667
Percentage of total					
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%
2013/14	66.8%	33.2%	100.0%	-39.8%	60.2%
Percentage year-on-year growth					
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%
2013/14	8.7%	17.6%	11.5%	13.0%	10.5%

Table A1.7.1: Taxes on international trade and transactions, 2009/10 – 2013/14

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Total
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
2013/14	44 179	460	93	44 732
Percentage of total				
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%
2013/14	98.8%	1.0%	0.2%	100.0%
Percentage year-on-year growth				
2010/11	36.1%			39.6%
2011/12	28.4%		-8.8%	26.5%
2012/13	14.0%		-13.8%	15.9%
2013/14	13.3%		68.7%	13.1%

Table A1.7.2: Fuel Levy, 2009/10 – 2013/14

R m million	Fuel Levy	Diesel Refunds	RAF Recruitment	Pipeline Levy ¹	Total
2009/10	29 098	-1 295	1 030	–	28 833
2010/11	32 948	-1 283	1 236	1 516	34 418
2011/12	35 497	-1 756	1 237	1 625	36 602
2012/13	39 994	-3 276	1 955	1 737	40 410
2013/14	46 893	-6 129	2 661	259	43 685
Percentage of total					
2009/10	100.9%	-4.5%	3.6%	–	100.0%
2010/11	95.7%	-3.7%	3.6%	4.4%	100.0%
2011/12	97.0%	-4.8%	3.4%	4.4%	100.0%
2012/13	99.0%	-8.1%	4.8%	4.3%	100.0%
2013/14	107.3%	-14.0%	6.1%	0.6%	100.0%
Percentage year-on-year growth					
2010/11	13.2%	-0.9%	20.0%	–	19.4%
2011/12	7.7%	36.9%	0.0%	7.1%	6.3%
2012/13	12.7%	86.5%	58.1%	6.9%	10.4%
2013/14	17.3%	87.1%	36.1%	-85.1%	8.1%

1. Pipeline levy was introduced from April 2010

Personal Income Tax

For the 2013 tax year:



79.8%
Assessed

Registered individual taxpayers = 15.4 million
Assessed taxpayers = 5.2 million

Aggregated taxable income of assessed individual taxpayers

R1.2 trillion

Tax liability of assessed individual taxpayers

R226.3 billion

40.4%

Registered in Gauteng

51.8%

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

27.2%

35 - 44 age group

6.7%

348 826 Declared business income

Of those assessed



67.5%

Received refunds

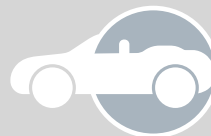
19.5%

Owed SARS some tax

13.0%

Had a zero assessment

Largest allowance



Travel allowance R26.3bn (28.7% of total allowances assessed)

Medical deductions



Medical deductions allowed declined from R63.9bn in 2012 to R15.2bn in 2013 due to the introduction of a medical tax credit system.

Largest fringe benefit



R41.1 billion

Medical aid paid on behalf of employees (75.3% of total fringe benefits assessed)

Largest deduction



Contributions to pension and retirement annuity funds of R46.4bn (48.8% of total deductions granted)



57.0%
Males assessed



43.0%
Females assessed

10 year tables



3 542 006
Taxpayers assessed for the 2004 tax year

5 174 572
Assessed for the 2013 tax year

1 684 488
Taxpayers under 65 assessed for all tax years 2004 - 2013



Municipalities

Assessed tax statistics available for 234 municipalities

12.5%

Growth in individual taxpayer register

34.5%

PIT largest source of revenue (for 2013/14)

2 PERSONAL INCOME TAX

KEY FACTS

For the 2013 tax year the Budget, presented in February 2012, included:

- An increase in the threshold for the top PIT bracket to R617 000;
- Increases in the primary, secondary and tertiary rebates to R11 440, R6 390 and R2 130 respectively which increased the tax thresholds for taxpayers below age 65 to R63 556; 65-74 years to R99 056 and 75 years and older to R110 889.
- For the 2013 tax year SARS received more than 17 million employee tax certificates (IRP5's) which could be linked to slightly more than 13 million individuals. Employees' tax was deducted from 6.6 million of these individuals.

Taxable income for taxpayers younger than 65 over a 10 year period shows that the taxable income of taxpayers assessed for all 10 years increased by an average of 13.0% per annum.

Assessed data for individual taxpayers for the 2013 tax year shows:

- Of the 6 483 837 taxpayers expected to submit returns, 5 174 572 (79.8%) have been assessed. A demographic and geographic analysis of the assessments at the time of the release of this publications shows:
 - 40.4% were registered in Gauteng;
 - 708 919 taxpayers were residing in the Johannesburg Metro and were taxed on an average taxable income of R318 533;
 - 27.2% were in the 35 to 44 age bracket; and
 - 57.0% were male.
- The assessed taxpayers had aggregated taxable income of R1.2 trillion and a tax liability of R226.3 billion. This translates into an average tax rate of 19.1%. It declined from the 20.0% average tax rate in 2012 mainly as a result of medical deduction reforms;
- Income from salaries, wages and remuneration, pension, overtime and annuities accounted for 75.5% of total taxable income;
- The travel allowance of R26.3 billion at 28.7% was the largest of the total allowances assessed;
- Medical aid paid on behalf of employees was the largest fringe benefit at R41.1 billion. This was 75.3% of the total fringe benefits assessed; and
- Contributions to retirement funding (pension and retirement annuity funds) amounting to R46.4 billion (48.8%) constituted the largest deduction.

At 31 March 2013, the PIT register had grown by 12.5%, compared with the previous year, to more than 15.4 million individuals.

INTRODUCTION

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

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

PIT is South Africa's largest source of tax revenue and contributed 34.5% of total tax revenue collections in 2013/14. It contributed 34.0% in 2012/13.

This chapter provides an overview of:

- IRP5 and Assessment data 2013;
- Personal Income Tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

IRP5 AND ASSESSMENT DATA 2013

For the 2013 tax year SARS received more than 17 million IRP5 certificates that reflected PAYE of R252.4 billion. As multiple IRP5 certificates can be issued to an individual, SARS applies a set of rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, correctly link all IRP5 certificates issued to this individual. If all the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates. SARS identified slightly more than 13 million unique individuals by scrutinising the IRP5 certificates it received. It was able to pre-populate returns for about 12 million of these individuals.

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

An analysis of the IRP5 certificates linked to the 13 million unique individuals identified by SARS reveals:

- 5.5 million were females; 6.9 million were males and 0.7 million could not be grouped under either gender due to inadequate information being available;
- 6.6 million of these individuals had certificates on which at least R1 or more of PAYE was deducted;

- Of the individuals assessed for 2013:
 - 4.8 million had at least one IRP5; and
 - 4.4 million of the individuals with IRP5 certificates had certificates reflecting PAYE contributions (which totalled R212.0 billion) while more than 400 000 of the individuals with IRP5 certificates had certificates reflecting no PAYE contributions; and
- A total of 2.2 million individuals had IRP5 certificates reflecting PAYE contributions (which totalled R40.4 billion) but had not been assessed. Most of these individuals fell below the compulsory submission threshold while some had yet to submit their income tax return for 2013.

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

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

Table 2.1 illustrates the rise in the PIT brackets between the 2010 and the 2013 tax years. The threshold of the top PIT bracket increased from R525 000 in 2010 to R617 000 in 2013. This is an average annual increase of 5.8% over the three years. During this period the ceiling of the lowest PIT bracket rose from R132 000 in 2010 to R160 000 in 2013. This is an annual increase of 7.1% over the three years.

The primary rebate increased by 17.3%. This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 from R54 200 to R63 556. The secondary rebate increased by 18.3% from R5 400 to R6 390. For individuals aged 65 to 74, the income tax threshold increased by 17.6% from R84 200 to R99 056. The tertiary rebate, introduced in the 2011 Budget for taxpayers 75 and older, increased from R2 000 to R2 130 and hence the income tax threshold for these individuals increased to R110 889.

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

Table 2.1: Personal Income tax (PIT) brackets, 2010 and 2013

Tax year	2010		2013		Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Rand							
Taxable income brackets	0 – 132 000		0 – 160 000		18%	21.2%	
	132 001 – 210 000		160 001 – 250 000		25%	19.0%	
	210 001 – 290 000		250 001 – 346 000		30%	19.3%	
	290 001 – 410 000		346 001 – 484 000		35%	18.0%	
	410 001 – 525 000		484 001 – 617 000		38%	17.5%	
	525 001 and over		617 001 and over		40%		
Rebates							
Primary		9 756		11 440			17.3%
Secondary		5 400		6 390			18.3%
Tertiary ¹		-		2 130			-
Tax thresholds							
Below age 65		54 200		63 556			17.3%
Age 65 to below 75		84 200		99 056			17.6%
Age 75 and over ¹		-		110 889			-

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

Tax relief

The tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, was 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”¹, is well illustrated in the following example.

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

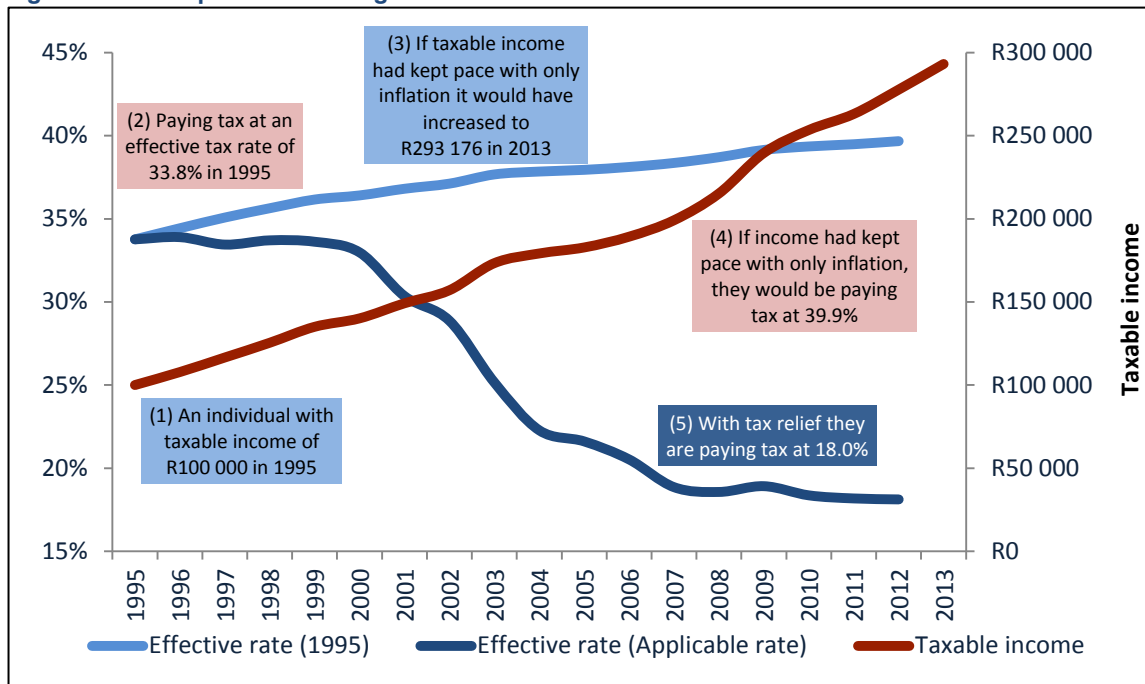


Figure 2.1 illustrates the impact of tax relief over a period of 18 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If their income

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

had only kept pace with inflation (4) this would have increased to 39.9% in 2013 if there had been no adjustments to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same scenario (5) lowers the effective tax rate to only 18.0%.

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

Table 2.2: Tax relief granted to individuals, 1995 and 2013

Taxable income		Tax at 1995 rates		Tax at 2013 rates	Effective rates		
1995 ¹	2013 ²	1995 ¹	2013	2013	Tax at 1995 rates	Tax at 2013 rates	Tax at 2013 rates
22 000	64 499	2 385	18 499	170	10.8%	28.7%	0.3%
25 000	73 294	3 225	22 281	1 753	12.9%	30.4%	2.4%
30 000	87 953	4 625	28 585	4 391	15.4%	32.5%	5.0%
40 000	117 270	8 225	41 191	9 669	20.6%	35.1%	8.2%
50 000	146 588	12 325	53 798	14 946	24.7%	36.7%	10.2%
100 000	293 176	33 765	116 831	52 813	33.8%	39.9%	18.0%
200 000	586 351	76 765	242 896	155 854	38.4%	41.4%	26.6%
300 000	879 527	119 765	368 962	272 511	39.9%	42.0%	31.0%
400 000	1 172 703	162 765	495 027	389 781	40.7%	42.2%	33.2%
500 000	1 465 878	205 765	621 093	507 051	41.2%	42.4%	34.6%
600 000	1 759 054	248 765	747 158	624 322	41.5%	42.5%	35.5%
700 000	2 052 230	291 765	873 224	741 592	41.7%	42.6%	36.1%
800 000	2 345 405	334 765	999 289	858 862	41.8%	42.6%	36.6%
900 000	2 638 581	377 765	1 125 355	976 132	42.0%	42.7%	37.0%
1 000 000	2 931 757	420 765	1 251 420	1 093 403	42.1%	42.7%	37.3%

1. Excludes the Transitional levy.

2. 2013 based on 1995 adjusted by inflation.

3. This scenario assumes no fiscal drag relief over the period 1995 to 2013 (i.e., the tax rates are kept at 1995 rates).

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

PROVISIONAL TAX PAYMENTS

Any person who derives income, other than remuneration or an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. In 2013/14, provisional tax payments by individuals contributed 6.2% of net PIT collections. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment. This requirement increased the combined first and second provisional tax payments and substantially reduced third provisional tax payments to levels well below the 20% limit allowed for third provisional tax payments.

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

Table 2.3: Provisional tax payments by provisional period, 2009/10 - 2013/14

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2009/10	4 234	4.9%	7 702	20.7%	4 190	-31.9%	16 127
2010/11	5 496	29.8%	7 360	-4.4%	1 437	-65.7%	14 294
2011/12	5 520	0.4%	7 974	8.3%	1 048	-27.1%	14 542
2012/13	5 839	5.8%	8 966	12.5%	972	-7.2%	15 777
2013/14	6 004	2.8%	10 162	13.3%	1 016	4.6%	17 181
Percentage of total							
2009/10	26.3%		47.8%		26.0%		100.0%
2010/11	38.5%		51.5%		10.1%		100.0%
2011/12	38.0%		54.8%		7.2%		100.0%
2012/13	37.0%		56.8%		6.2%		100.0%
2013/14	34.9%		59.1%		5.9%		100.0%

1. Provisional tax payments above include only payments from individuals. Previous publications of Tax Statistics recorded provisional tax payments from trusts as well as individuals.

TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

Tax register

During 2010 SARS changed its registration policy to stipulate that everyone who is formally employed, regardless of their tax liability, must be registered for PIT. If an employee is not registered, it is the duty of their employer to register them with SARS. This change more than doubled the number of individuals on the tax register within two years. The number of registered taxpayers increased from 5.9 million as at 31 March 2010 to 13.7 million as at 31 March 2012. The number of registered individuals has since increased by a further 1.7 million (12.5%) to more than 15.4 million individuals as at 31 March 2013 as shown in *Table 2.4*.

Table 2.4: Number of individuals, 2010 - 2013

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-10	5 920 612	6.9%	2010	5 530 894	5 235 835	94.7%
31-Mar-11	10 346 175	74.7%	2011 ³	5 951 520	5 498 929	92.4%
31-Mar-12	13 703 717	32.5%	2012	6 257 075	5 567 292	89.0%
31-Mar-13	15 418 920	12.5%	2013	6 483 837	5 174 572	79.8%

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

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

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

Expected submissions and assessed individual taxpayers

In February 2014 the IMF launched the Tax Administration and Diagnostic Tool which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this edition of the Tax Statistics and the term "liable to submit" has been replaced with "expected to submit." There are many taxpayers currently submitting returns who are below the compulsory submission threshold. These taxpayers are therefore not liable to submit a return but they may still elect to submit a return, possibly to recover

allowed deductions. The number of returns expected to be submitted is therefore a more prudent gauge of the proportion of returns that are likely to be received by SARS.

Expected submission counts for each tax year now include all taxpayers who have been assessed for a tax year as well as taxpayers with an “active” status who were assessed in any of the two previous years but who do not have an assessment for the tax year in question. The number of individuals expected to submit income tax returns increased from 5.5 million in 2010 to nearly 6.5 million in 2013. Based on data as at the end of July 2014, 94.7% of expected return submissions for 2010 had been assessed while 92.4% had been assessed for 2011, 89.0% for 2012 and 79.8% for 2013. (As the years progress, the level of assessment for any given tax year increases as outstanding returns are submitted.)

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

Improved turnaround times and filing compliance

The SARS Modernisation Programme significantly improved the efficiency of the organisation’s operations by accelerating processing turnaround times, raising service levels and increasing efficiencies.

System changes required for the 2013 Filing Season included legislative amendments and critical items required to reduce revenue collection risk. Changes in legislation that affected the ITR12 forms and calculations were also introduced. New features introduced to the systems during 2013/14 included:

- A facility which allows letters and statements to be opened on a mobile device;
- Correspondence to taxpayers who use the eFiling service now automatically emailed to their eFiling account;
- Taxpayers notified of the result of the assessment of their tax returns by SMS. A statement of account is only printed at a branch if requested by a taxpayer;
- Taxpayers are now automatically requested to submit their email addresses and cell phone numbers to SARS; and
- Automatic printing has been stopped in most core tax systems. Correspondence is only printed when required.

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

The improvement in compliance was driven by greater use of electronic filing facilities and the pre-population of returns as well as the introduction of penalties for outstanding returns. Less than 1% of taxpayers still use manual paper-based channels to submit their returns. This marks a significant improvement from the 98.8% that used these channels in 2006.

Assessments for 2013 resulted in 67.5% of taxpayers receiving refunds, 19.5% owing SARS after assessment and 13.0% having no liability after assessment.

TAXABLE INCOME AND TAX ASSESSED

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

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2010 - 2013

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as % of taxable income
2010	5 235 835	884 432	168 919	176 066	33 627	19.9%
2011	5 498 929	990 712	180 164	197 354	35 890	19.9%
2012	5 567 292	1 080 019	193 994	215 915	38 783	20.0%
2013	5 174 572	1 181 554	228 338	226 263	43 726	19.1%

Tax assessed as a percentage of taxable income remains at around 20% which indicates the effectiveness of tax policy and the use of fiscal drag relief to counter inflation. The 0.9% decline in the effective income tax rate in 2013 was mainly due to the replacement of the medical scheme contribution deduction with a medical scheme contribution tax credit (effective 1 March 2012).

- The medical scheme fee tax credit (medical tax credit) effectively replaces the portion of the tax deduction that was granted specifically for medical scheme contributions for taxpayers below the age of 65. The medical tax credit is a fixed amount and is intended to benefit taxpayers with equivalent medical expenses equally and without regard to their taxable income. The tax credit is deducted from the tax normally payable by a taxpayer.
- The medical tax credit is set at fixed amounts for each month. For the 2013 tax year it was set at:
 - R230 a month for the taxpayer and R230 for the first dependant; plus
 - R154 a month for each additional dependant.

The change in the manner that medical scheme contributions are treated had a dramatic impact on the value of medical deductions allowed by SARS during the past tax year. For the 2012 tax year, SARS allowed medical deductions of R63.9 billion but in the 2013 tax year this declined to only R15.2 billion. Medical deductions for 2013 are no longer directly comparable with deductions in previous years because of the change.

It is important to note that although the change from a tax deduction to a tax credit increases the taxable income, a taxpayer now receives a medical tax credit (*in lieu* of the previous medical deduction) that is set off against tax payable.

In *Figure 2.2* the effect of this change is illustrated by an example of a male taxpayer under 65 who belongs to a medical scheme and in addition to himself has three further medical aid beneficiaries.

Figure 2.2: Example of medical deduction calculation

Taxpayer under 65		If income increased with 6% inflation	
Tax year	2012	2013	
	R	R	
Taxable income prior to medical deduction	150 000.00	159 000.00	
Medical scheme contributions capped	27 840	-	
Taxable income post medical deduction	122 160.00	159 000.00	
Tax thereon	21 988.80	28 620.00	
Primary rebate	10 755.00	11 440.00	
Medical credit	-	9 216.00	
Tax payable	11 233.80	7 964.00	
Effective rate	9.2%	5.0%	
Tax payable	11 233.80	7 964.00	
Taxable income post medical deduction	122 160.00	159 000.00	
Effective rate	9.2%	5.0%	

The taxpayer described above, continues to receive tax relief. Before the change, the taxpayer received relief of only R5 011.20 (R27 840 x 18%). However, under the new tax credit regime the taxpayer qualifies for tax relief of R9 216, an increase of R4 204.80 (84%).

If a taxpayer with a 40% marginal rate had the same medical scheme contributions, his/her tax relief would have been R11 136 (R27 840 x 40%) in 2012. Under the new medical credit regime, however, the taxpayer's relief would fall by R1 920 (17.2%) to R9 216.

Distribution of tax liability across taxable income and income groups

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

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 2013, 36.4% of the assessed individual taxpayers had a taxable income below R120 000. These taxpayers earned 8.9% of the total taxable income and contributed only 1.6% of the tax assessed. More than 50% of the taxpayers earned between R120 000 and R500 000 in 2013 and were liable for 44.1% of the tax assessed.

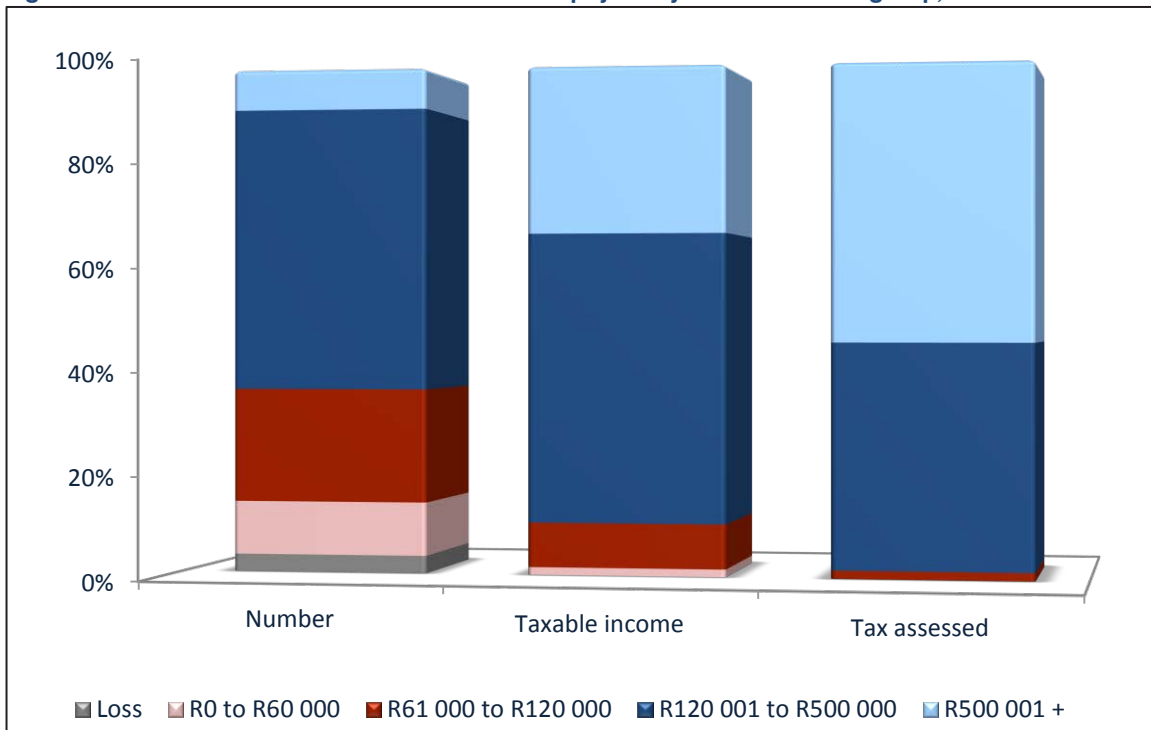
The number of taxpayers assessed in the two upper brackets continues to grow. This is mainly due to above inflation adjustments to salaries, possible upward social mobility among some taxpayers as well as greater compliance. The R120 000 to R500 000 income tax bracket increased by 157 747 taxpayers (5.8%) between the 2010 and 2013 tax years while the upper bracket grew by 65 413 (18.5%) during this period.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2010 - 2013

Percentage	Taxable income group	2010	2011	2012	2013
Number of taxpayers	<= 0	6.9%	5.5%	4.6%	3.4%
	1 – 60 000	16.9%	16.6%	15.2%	10.5%
	60 001 – 120 000	26.4%	25.6%	25.1%	22.4%
	120 001 – 500 000	45.0%	46.7%	48.8%	55.6%
	500 000 +	4.9%	5.6%	6.3%	8.1%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-2.5%	-2.3%	-2.1%	-1.6%
	1 – 60 000	3.5%	3.2%	2.7%	1.5%
	60 001 – 120 000	13.9%	12.5%	11.5%	8.9%
	120 001 – 500 000	58.3%	57.9%	57.3%	57.7%
	500 000 +	26.8%	28.7%	30.6%	33.5%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 60 000	0.1%	0.0%	0.0%	0.0%
	60 001 – 120 000	4.6%	3.8%	3.2%	1.6%
	120 001 – 500 000	51.2%	49.7%	47.7%	44.1%
	500 000 +	44.1%	46.5%	49.1%	54.3%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.3 reflects the percentage distribution of the number of taxpayers that have been assessed, their taxable income and tax assessed by taxable income group for 2013. Greater detail is provided in Table A2.1.1.

Figure 2.3: Distribution of assessed individual taxpayers by taxable income group, 2013



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

Table A2.1.2 shows “income” included in the final taxable income calculation as reflected on the assessment. Note that interest exemptions and CGT exclusions have not been taken into account. Income shown in the table is, therefore, based on taxable income before deductions. However, the income shown is still not a reflection of the gross income of the taxpayers.

The difference between income and taxable income was 7.4% in 2013. This is down from 11.6% in 2012, 11.4% in 2011 and 9.8% in 2010. The higher movement in 2011 was mainly due to the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted by employers for income tax purposes. This changed again in the 2013 tax year when medical scheme contribution deductions were replaced by a medical scheme fees tax credit.

Table 2.7 illustrates the distribution of income and the granting of deductions in income groups (rather than taxable income groups). The largest portion of the R95.1 billion allowed as deductions in 2013 was granted to taxpayers in the R120 000 to R500 000 income bracket. Of their income, 7.2% was granted as a deduction which is much lower than the 11.6% granted during 2012. This decrease was primarily the result of the changes in medical deductions in 2013, which resulted in a 79.8% reduction in medical deductions allowed for taxpayers in the R120 000 to R500 000 taxable income bracket.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2013

Tax year	2013				
	Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0		163 602	-17 834	665	-18 499
1 – 60 000		498 324	16 383	1 190	15 193
60 001 – 120 000		1 079 713	98 764	5 619	93 145
120 001 – 500 000		2 934 069	711 269	51 172	660 097
500 000 +		498 864	468 039	36 422	431 617
Total		5 174 572	1 276 621	95 067	1 181 554
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	-109 010	4 064	-113 074	3.7%	
1 – 60 000	32 877	2 388	30 488	7.3%	
60 001 – 120 000	91 473	5 204	86 268	5.7%	
120 001 – 500 000	242 417	17 441	224 977	7.2%	
500 000 +	938 209	73 009	865 200	7.8%	
Total	246 710	18 372	228 338	7.4%	

Distribution of tax liability and taxable income across 10 years, by income group and age

To track the fluctuations in taxable income of taxpayers over a 10 year tax period, all taxpayers who were younger than 65 during the 2013 year of assessment and who were assessed every year since 2004, were isolated and their taxable income and assessed tax analysed.

There were 3 542 006 taxpayers assessed in 2004 and 2 672 758 of them were then 54 or younger. Of this group, 1 684 488 taxpayers (63.0%) had been assessed for the subsequent nine years (2005 to 2013).

In 2004 there were 2 541 533 taxpayers (71.8% of those assessed) with taxable income below R120 000. By 2008 this number lowered to 2 124 777 (51.5% of assessed) and then increased in 2012 to 2 497 876 taxpayers (44.9%) in this bracket. The total number of assessed taxpayers has, however, increased significantly from 3 542 006 in 2004 to 5 174 572 in 2013, an increase of 46.1%. This occurred despite the introduction of minimum submission thresholds. The growth in assessed taxpayers was much higher than the 9.7% increase in the South African population (from 46.7 million in 2004 to 51.2 million in 2012).

The retention rate, for the 54 and younger group, across the 10 year period was not 100% due to the following:

- Submission thresholds introduced in 2008 were at R120 000, where it remained, only increasing to R250 000 for the 2013 tax year. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria. Some taxpayers assessed in 2004 could therefore have elected not to submit returns for tax years 2008 and beyond if they met the qualifying criteria;
- Death of taxpayers;
- Emigration of taxpayers;
- Insolvency of taxpayers; and
- Failure of taxpayers to submit returns.

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

Table 2.8: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by income group, 2004 and 2013

Tax year		2004			2013			Increase	
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
A: <0	20 115	-3 850	0	0.0%	-2 209	921	-41.7%	1 641	921
B: =0	45 938	–	2	0.0%	11 371	2 544	22.4%	11 371	2 542
C: 1 – 20 000	43 203	470	4	0.9%	8 623	1 818	21.1%	8 153	1 814
D: 20 001 – 30 000	44 595	1 168	6	0.5%	8 127	1 541	19.0%	6 960	1 535
E: 30 001 – 40 000	46 975	1 651	51	3.1%	8 721	1 485	17.0%	7 071	1 434
F: 40 001 – 50 000	54 037	2 444	156	6.4%	10 939	1 811	16.6%	8 495	1 655
G: 50 001 – 60 000	69 461	3 849	325	8.4%	14 905	2 383	16.0%	11 056	2 058
H: 60 001 – 70 000	124 171	8 116	800	9.9%	27 998	4 277	15.3%	19 882	3 477
I: 70 001 – 80 000	130 112	9 764	1 110	11.4%	31 115	4 945	15.9%	21 351	3 835
J: 80 001 – 90 000	152 591	12 951	1 674	12.9%	38 764	6 294	16.2%	25 813	4 620
K: 90 000 – 100 000	135 443	12 847	1 822	14.2%	37 023	6 358	17.2%	24 177	4 536
L: 100 001 – 110 000	121 970	12 787	1 945	15.2%	35 627	6 393	17.9%	22 840	4 448
M: 110 001 – 120 000	94 541	10 852	1 765	16.3%	29 874	5 799	19.4%	19 022	4 034
N: 120 001 – 130 000	76 484	9 547	1 656	17.3%	25 862	5 230	20.2%	16 314	3 574
O: 130 001 – 140 000	62 402	8 412	1 537	18.3%	22 511	4 777	21.2%	14 100	3 239
P: 140 001 – 150 000	49 342	7 147	1 374	19.2%	18 928	4 211	22.2%	11 782	2 837
Q: 150 001 – 200 000	166 700	28 709	6 236	21.7%	74 743	18 093	24.2%	46 035	11 857
R: 200 001 – 300 000	138 703	33 445	8 742	26.1%	83 213	23 104	27.8%	49 767	14 362
S: 300 001 – 400 000	51 928	17 777	5 314	29.9%	42 489	13 146	30.9%	24 711	7 832
T: 400 001 – 500 000	22 411	9 945	3 181	32.0%	23 126	7 584	32.8%	13 181	4 403
U: 500 001 – 750 000	19 957	11 949	4 039	33.8%	27 305	9 460	34.6%	15 356	5 421
V: 750 001 – 1 000 000	6 316	5 405	1 919	35.5%	12 225	4 437	36.3%	6 820	2 518
W: 1 000 001 – 2 000 000	5 670	7 494	2 771	37.0%	15 426	5 794	37.6%	7 932	3 023
X: 2 000 001 – 5 000 000	1 257	3 501	1 350	38.6%	6 133	2 385	38.9%	2 631	1 035
Y: 5 000 001 + ¹	166	1 269	510	40.2%	1 947	772	39.7%	678	262
Total	1 684 488	217 647	48 291	22.2%	614 786	145 563	23.7%	397 139	97 272
<= 0	66 053	-3 850	2	0.0%	9 162	3 465	37.8%	13 012	3 464
1 – 60 000	258 271	9 581	542	5.7%	51 315	9 038	17.6%	41 735	8 496
60 001 – 120 000	758 828	67 315	9 116	13.5%	200 401	34 067	17.0%	133 086	24 951
120 001 – 500 000	567 970	114 982	28 041	24.4%	290 872	76 144	26.2%	175 890	48 103
500 000 +	33 366	29 619	10 590	35.8%	63 036	22 849	36.2%	33 417	12 259
Total	1 684 488	217 647	48 291	22.2%	614 786	145 563	23.7%	397 139	97 272

1. The effective rate of the R5 million plus group in 2004 is greater than 40% due to the extent of penalties imposed

Over this period, the average taxable income of all assessed taxpayers increased by a compound annual rate of 12.2%. Although this increase is well above inflation, changes to legislation also contributed to the growth in tax assessed. These changes included the treatment of medical deductions, fringe benefits and travel expenses.

However, the value of tax assessed for the 1 684 488 group of taxpayers increased at a slightly higher rate (13.0%) during the 10 year period. This indicates that these taxpayers achieved greater increases in taxable income than all individuals assessed (the latter includes new entrants and taxpayers that would have had a reduction in income when they retired).

The graph in *Figure 2.4* below shows how taxpayers moved across the tax brackets due to increases in taxable income.

Personal Income Tax

Figure 2.4: Proportion of the 1.7 million 10 year taxpayers by marginal tax rates, 2004 - 2013

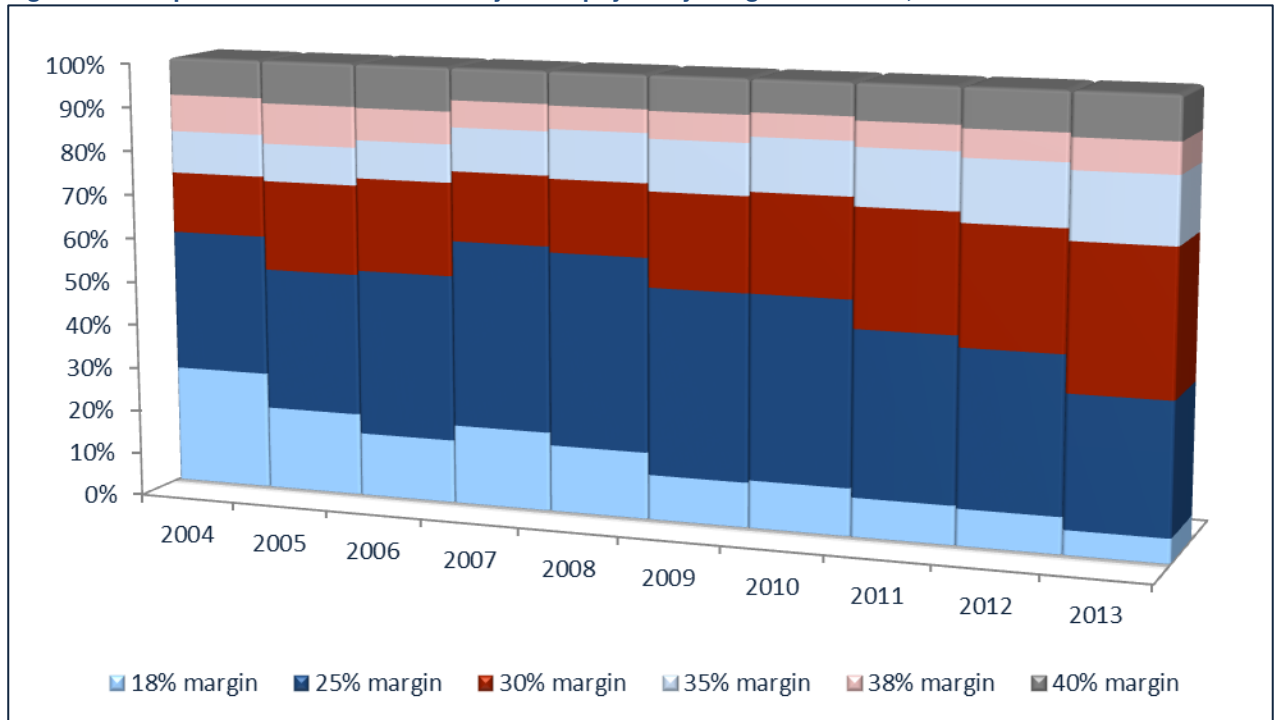


Table 2.9 below shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets defined in the 2004 tax assessments.

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

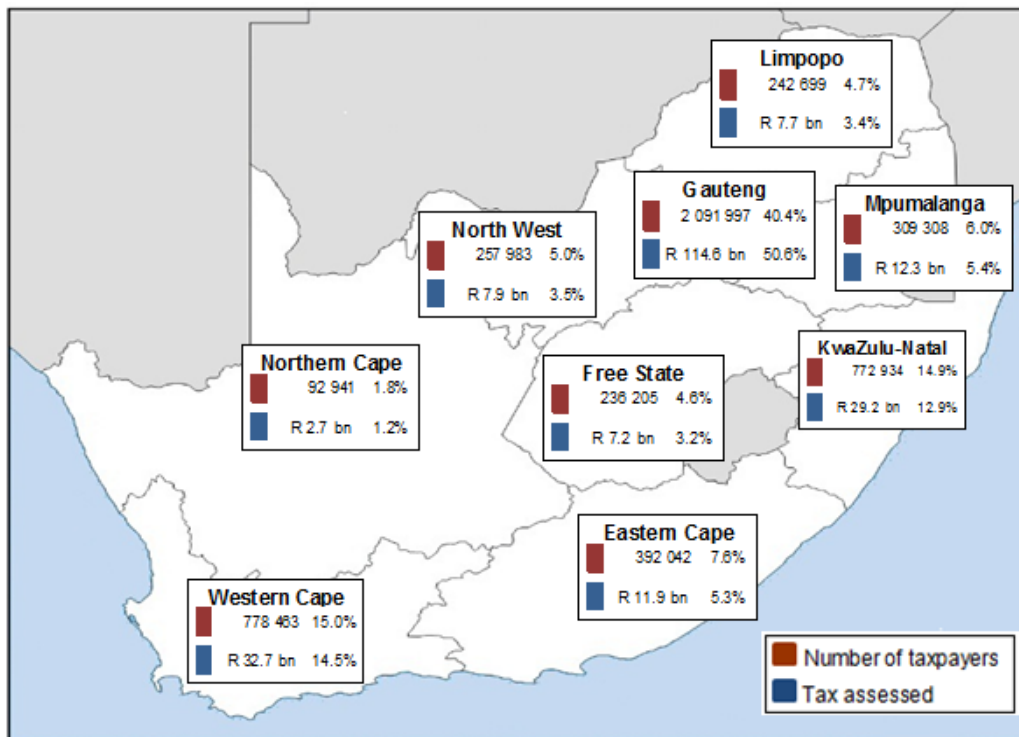
Tax year		2004			2013			Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 4	971	46	6	13.6%	124	22	18.0%	78	16
5 - 9	2 385	97	12	12.0%	266	43	16.2%	169	32
10 - 14	3 360	138	17	12.5%	414	67	16.2%	276	50
15 - 19	5 308	191	22	11.8%	1 038	189	18.2%	847	166
20 - 24	47 046	2 768	357	12.9%	16 690	3 841	23.0%	13 923	3 484
25 - 29	191 219	18 619	3 256	17.5%	74 825	17 796	23.8%	56 206	14 540
30 - 34	310 696	37 465	7 691	20.5%	119 998	28 606	23.8%	82 533	20 915
35 - 39	331 527	43 563	9 492	21.8%	124 082	29 056	23.4%	80 519	19 564
40 - 44	319 399	44 764	10 256	22.9%	117 769	27 696	23.5%	73 005	17 440
45 - 49	272 028	39 783	9 560	24.0%	96 824	23 208	24.0%	57 041	13 648
50 - 54	200 549	30 212	7 622	25.2%	62 756	15 038	24.0%	32 543	7 416
Total	1 684 488	217 647	48 291	22.2%	614 786	145 563	23.7%	397 139	97 272

National PIT collections increased from R98.5 billion in 2003/04 to R275.8 billion in 2012/13, an increase of 180%. The group of 1 684 488 taxpayers, however, increased their contribution from R48.3 billion (49.0% of the 2003/04 collections) to R145.6 billion (52.8% of the 2012/13 collections), an increase of 201.4%.

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province (based on office of registration) in 2013 shows a slight decline in the percentage of South Africa’s taxpayers in KwaZulu-Natal, North West and the Western Cape. The distribution was unchanged in the Eastern Cape and increased in the remaining provinces. More than 70% of all individual taxpayers were registered in Gauteng, Western Cape and KwaZulu-Natal. They were responsible for 78.0% of the total tax assessed (see *Figure 2.5* and *Table A2.1.3*).

Figure 2.5: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2013



This distribution does not indicate residence, economic activity or employment in provinces. Taxpayers may reside or be employed in a different province to their office of registration. For example, a taxpayer may work and reside in Brits (North West), but may be registered in Pretoria (Gauteng). This taxpayer’s taxable income and assessed tax would, therefore, be reflected in the figures for Gauteng and not in the North West province.

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

The distribution of taxpayers, taxable income and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. The “unknown” province contained in the table indicates taxpayers who provided insufficient information to determine in which province they reside. Aggregation by place of residence of the taxpayer enables more accurate analysis than aggregation by office of registration of the taxpayer.

This approach enables more accurate analysis than the previous method adopted in prior editions of Tax Statistics that relied on the office of registration to determine a taxpayer's province of residence, allowing for a view by municipality as well.

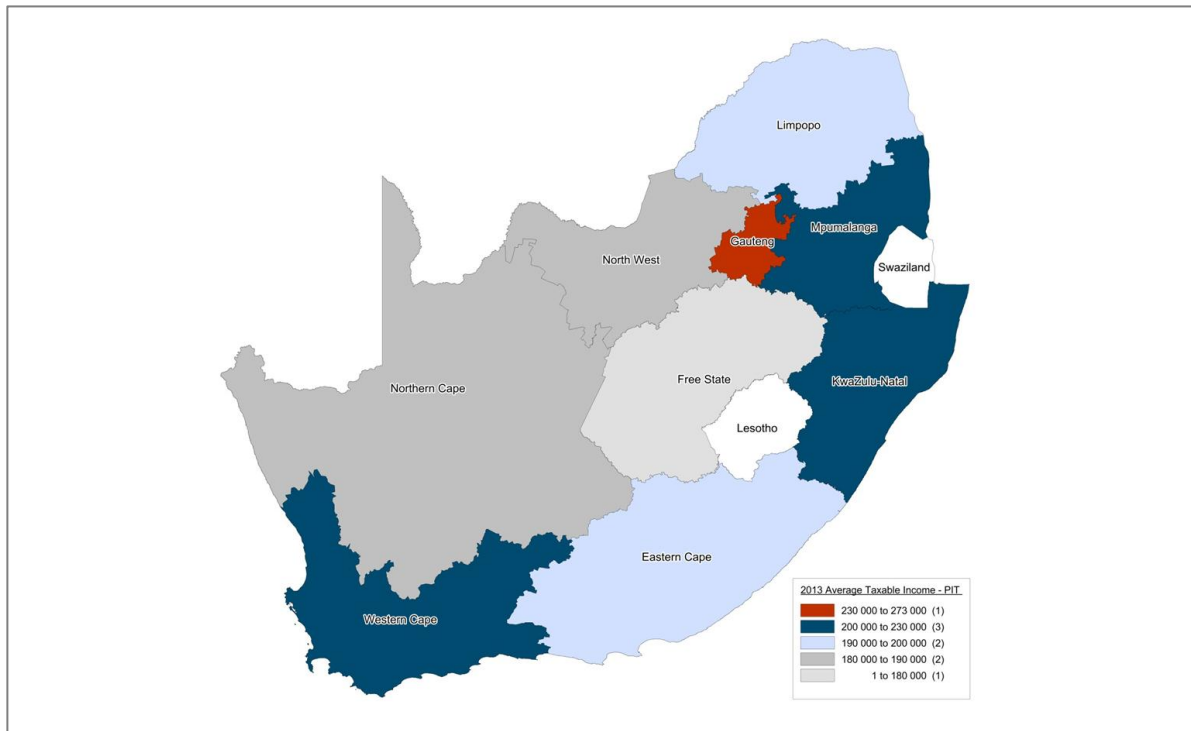
Table 2.10: Assessed individual taxpayers by province, 2012 - 2013

Tax year	2012				2013			
	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Province¹								
Eastern Cape	477 054	78 201	13 269	163 926	440 406	85 408	13 509	193 931
Free State	273 370	40 713	7 331	148 931	258 998	46 167	7 652	178 251
Gauteng	1 974 461	461 392	101 495	233 680	1 847 903	502 977	107 573	272 188
Kw aZulu-Natal	770 608	135 018	24 357	175 210	707 335	147 226	25 297	208 142
Limpopo	274 218	46 050	7 735	167 933	261 252	51 431	7 949	196 862
Mpumalanga	317 105	57 196	10 799	180 370	301 871	64 031	11 465	212 113
North West	301 107	46 225	8 150	153 516	276 937	50 967	8 379	184 038
Northern Cape	117 619	19 733	3 729	167 771	111 572	20 942	3 441	187 702
Western Cape	880 929	167 852	34 087	190 540	801 441	182 771	36 091	228 053
Unknown province	180 821	27 638	4 963	152 845	166 857	29 634	4 908	177 602
Total	5 567 292	1 080 019	215 915	193 994	5 174 572	1 181 554	226 263	228 338
Percentage of total								
Eastern Cape	8.6%	7.2%	6.1%		8.5%	7.2%	6.0%	
Free State	4.9%	3.8%	3.4%		5.0%	3.9%	3.4%	
Gauteng	35.5%	42.7%	47.0%		35.7%	42.6%	47.5%	
Kw aZulu-Natal	13.8%	12.5%	11.3%		13.7%	12.5%	11.2%	
Limpopo	4.9%	4.3%	3.6%		5.0%	4.4%	3.5%	
Mpumalanga	5.7%	5.3%	5.0%		5.8%	5.4%	5.1%	
North West	5.4%	4.3%	3.8%		5.4%	4.3%	3.7%	
Northern Cape	2.1%	1.8%	1.7%		2.2%	1.8%	1.5%	
Western Cape	15.8%	15.5%	15.8%		15.5%	15.5%	16.0%	
Unknown province	3.2%	2.6%	2.3%		3.2%	2.5%	2.2%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

1. Based on the province where the taxpayer resides.

Table 2.10 above shows that most assessed taxpayers are based in Gauteng and they also have the highest average taxable income (R272 188), (see Figure 2.6). The Free State indicates the lowest average taxable income (R178 251).

Figure 2.6: Average taxable income per assessed taxpayer by province (based on residential address), 2013



The map (Figure 2.7) and table below (Table 2.11) show the distribution of average taxable income by municipality for the Free State. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 234 local and metropolitan municipalities.

Figure 2.7: Average taxable income for Free State province, 2013

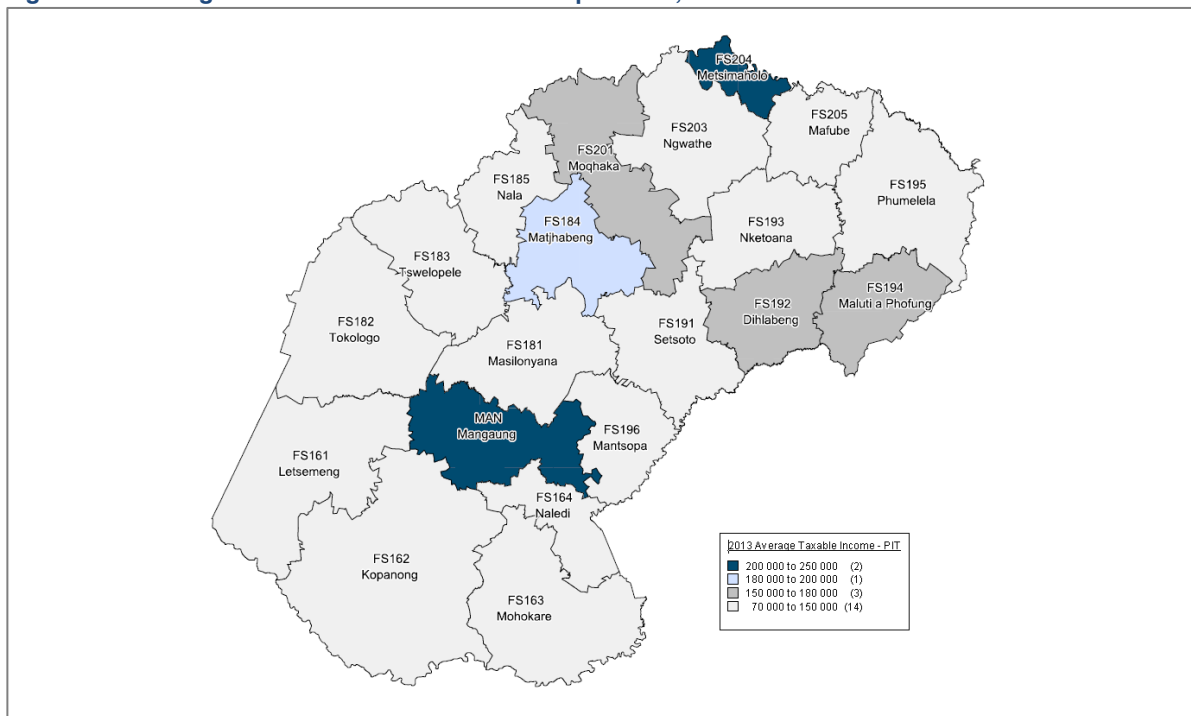


Table 2.11: Assessed individual taxpayers municipality for Free State province, 2012 - 2013

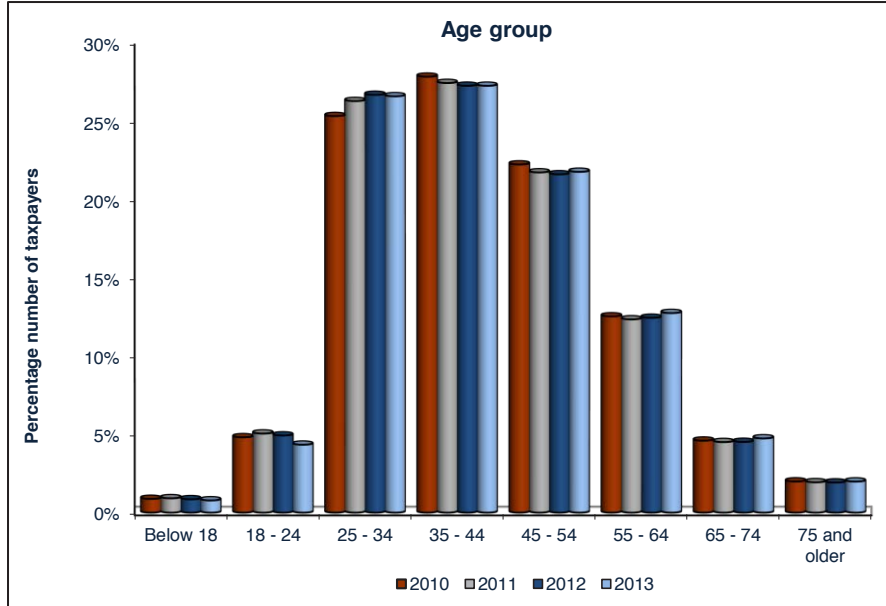
Tax year	2012				2013			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality								
Dihlabeng Local Municipality	14 409	1 984	348	137 708	13 331	2 200	357	165 018
Kopanong Local Municipality	3 784	424	72	112 142	3 529	509	76	144 321
Letsemeng Local Municipality	2 930	244	54	83 418	2 831	297	56	104 923
Mafube Local Municipality	3 893	420	75	107 907	3 739	478	82	127 880
Maluti a Phofung Local Municipality	16 159	2 117	327	131 026	14 918	2 366	331	158 629
Mangaung Metropolitan Municipality	98 868	16 945	2 984	171 392	93 303	18 733	3 091	200 777
Mantsopa Local Municipality	3 226	372	72	115 442	3 080	447	77	144 978
Masilonyana Local Municipality	4 786	437	83	91 205	4 464	481	75	107 657
Matjhabeng Local Municipality	46 617	7 386	1 248	158 434	45 281	8 409	1 306	185 706
Metsimaholo Local Municipality	24 152	4 356	879	180 355	23 587	5 215	964	221 087
Mohokare Local Municipality	1 996	193	36	96 665	1 894	238	36	125 526
Moqhaka Local Municipality	17 382	2 407	406	138 484	16 185	2 730	424	168 671
Nala Local Municipality	5 495	562	123	102 235	5 109	707	131	138 339
Naledi Local Municipality	1 226	133	24	108 796	1 212	151	23	124 589
Ngwathe Local Municipality	10 468	1 258	239	120 177	9 873	1 396	251	141 413
Nketoana Local Municipality	3 372	253	63	74 891	3 155	316	67	100 215
Phumelela Local Municipality	3 085	286	55	92 786	2 825	284	56	100 357
Setsoto Local Municipality	6 206	689	120	111 073	5 799	757	120	130 617
Tokologo Local Municipality	1 529	32	31	20 658	1 353	96	24	70 868
Tswelopele Local Municipality	3 787	214	90	56 584	3 530	357	105	101 242
Total	273 370	40 713	7 331	148 931	258 998	46 167	7 652	178 251
Percentage of total								
Dihlabeng Local Municipality	5.3%	4.9%	4.8%		5.1%	4.8%	4.7%	
Kopanong Local Municipality	1.4%	1.0%	1.0%		1.4%	1.1%	1.0%	
Letsemeng Local Municipality	1.1%	0.6%	0.7%		1.1%	0.6%	0.7%	
Mafube Local Municipality	1.4%	1.0%	1.0%		1.4%	1.0%	1.1%	
Maluti a Phofung Local Municipality	5.9%	5.2%	4.5%		5.8%	5.1%	4.3%	
Mangaung Metropolitan Municipality	36.2%	41.6%	40.7%		36.0%	40.6%	40.4%	
Mantsopa Local Municipality	1.2%	0.9%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	1.8%	1.1%	1.1%		1.7%	1.0%	1.0%	
Matjhabeng Local Municipality	17.1%	18.1%	17.0%		17.5%	18.2%	17.1%	
Metsimaholo Local Municipality	8.8%	10.7%	12.0%		9.1%	11.3%	12.6%	
Mohokare Local Municipality	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	6.4%	5.9%	5.5%		6.2%	5.9%	5.5%	
Nala Local Municipality	2.0%	1.4%	1.7%		2.0%	1.5%	1.7%	
Naledi Local Municipality	0.4%	0.3%	0.3%		0.5%	0.3%	0.3%	
Ngwathe Local Municipality	3.8%	3.1%	3.3%		3.8%	3.0%	3.3%	
Nketoana Local Municipality	1.2%	0.6%	0.9%		1.2%	0.7%	0.9%	
Phumelela Local Municipality	1.1%	0.7%	0.8%		1.1%	0.6%	0.7%	
Setsoto Local Municipality	2.3%	1.7%	1.6%		2.2%	1.6%	1.6%	
Tokologo Local Municipality	0.6%	0.1%	0.4%		0.5%	0.2%	0.3%	
Tswelopele Local Municipality	1.4%	0.5%	1.2%		1.4%	0.8%	1.4%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Distribution by age group

Figure 2.8 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportions of taxpayers across the three age groups ranging from 45-74 grew in 2013 while the proportions in the 18-24, 25-34, 35-44 and 75 and older age groups declined. More than 27% of

assessed taxpayers are in the 35-44 age group. This group earns close to a third of the total taxable income and is also responsible for nearly a third of the total tax assessed.

Figure 2.8: Percentage of assessed individual taxpayers by age group, 2010 - 2013



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2013, as indicated in *Figure 2.9* and *Table A2.1.5*, females accounted for 43.0% of assessed individual taxpayers, earned 36.5% of the taxable income and contributed 30.1% to tax assessed.

Females had an average taxable income of R193 908 in 2013 and were liable for tax of R30 627 at an effective rate of 15.8%. This contrasts with males who had an average taxable income of R254 347 and were liable for tax of R53 621 at an effective rate of 21.1%. Females on average earned 28.1% less than males, as measured by taxable income, and were liable for 40.8% less tax than males.

Figure 2.9: Male and female assessed individual taxpayers by main taxable income group, 2013

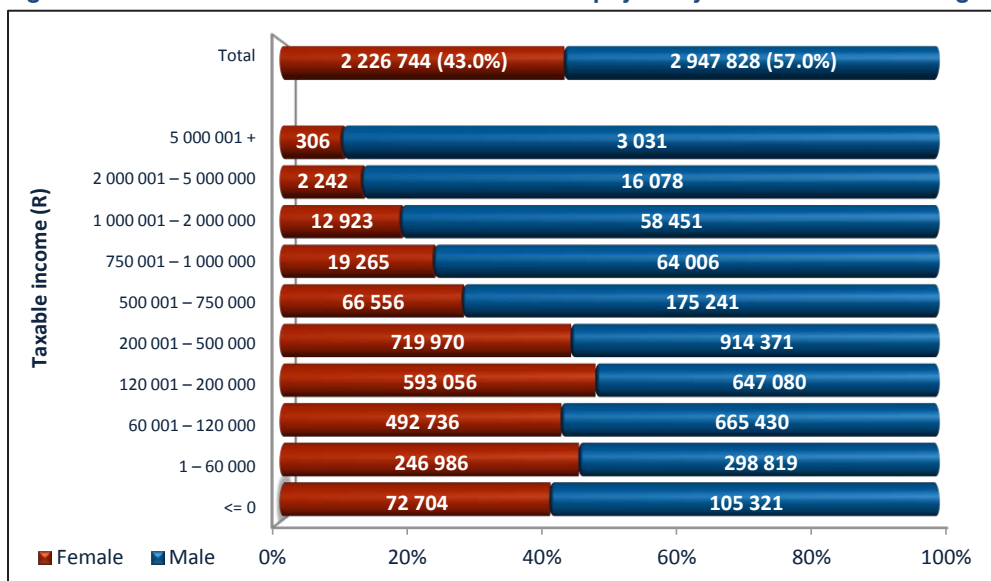


Table A2.1.6 shows that the number of individuals with taxable income between zero and R120 000 was divided almost evenly between females and males. However, as taxable income increased the proportion of females declined significantly. Only 23.1% of taxpayers with taxable income between R750 000 and R1 million in 2013 were female. This proportion declines further to only 9.2% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed increased from 42.2% in 2010 to 43.0% in 2013. This was mainly due to more females than males becoming liable for submitting tax returns as their earnings grew above the assessment threshold.

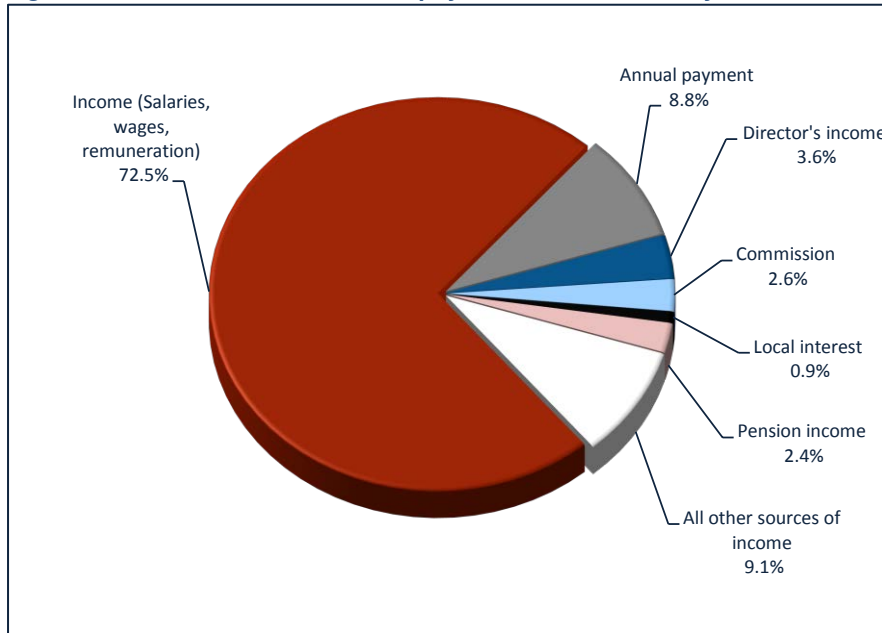
Distribution by source of income

Figure 2.10 and Table A2.2.1 show taxpayers' sources of income. More than 5.0 million individual taxpayers received income in 2013 from remuneration, pensions or annuities. Nearly 3.6 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

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

In 2013 more than 174 000 individual taxpayers earned interest income that exceeded the exemption limit applicable for interest. The taxable portion of local interest income increased slightly in 2013, after declining in the previous three years. The number of taxpayers with foreign interest increased, from 14 412 in 2012 to more than 97 000 in 2013, mainly as a result of foreign interest no longer being exempt.

Figure 2.10: Assessed individual taxpayers' taxable income by source of income, 2013

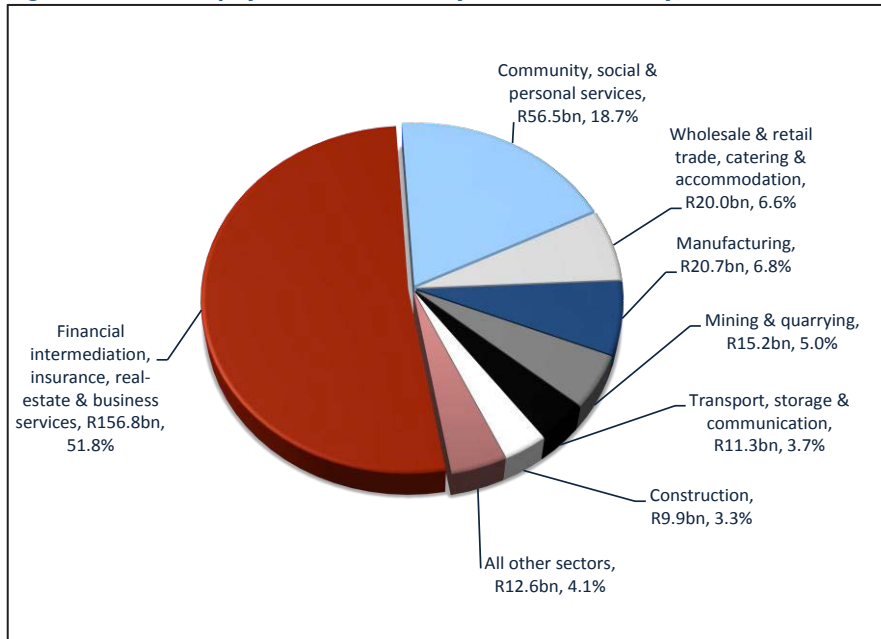


Distribution by economic activity

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

The *Financial intermediation, insurance, real-estate & business services* sector employed the largest number of assessed individual taxpayers in 2013/14 (51.8%) followed by the *Community, social and personal services* sector (18.7%). The higher average contribution to assessed tax by the *Financial intermediation, insurance, real-estate & business services* sector is mainly the result of significant bonuses paid to taxpayers in 2013.

Figure 2.11: PAYE payments received by economic activity, 2013/14



ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 gives a breakdown of the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income comprised 6.7% of the total number of assessed individual taxpayers in 2013 compared with 6.9% in 2010. The decline to 6.6% in 2011 and to 6.3% in 2012 was mainly due to the impact of the global financial crisis on small businesses and the increase in the number of people entering the formal labour market. The increase to 6.7% in 2013 suggests the economy is beginning to recover.

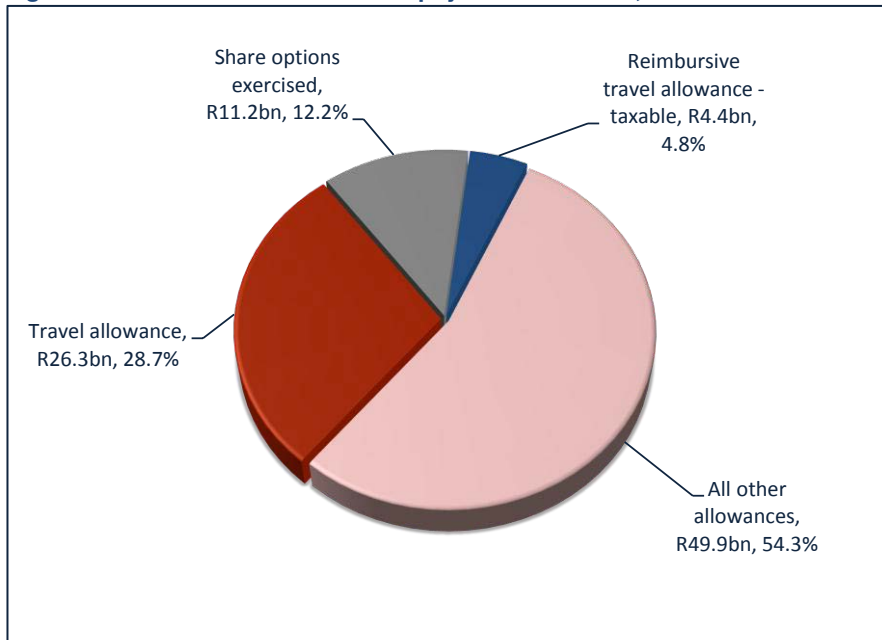
The *Financing, insurance, real-estate & business services* sector contributed 34.5% of the total taxable income of assessed individual taxpayers with business income. This sector also contributed 30.7% of the total number of assessed individual taxpayers with business income, followed by the *Public administration* sector (7.6%), *Agencies and other services* sector (5.5%) as well as the *Agriculture, forestry & fishing* sector (5.3%).

ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals despite steadily decreasing in relative terms from 45.0% in 2010 to 28.7% in 2013 (see Figure 2.12). This decline is partly the result of policy changes in 2010 that were intended to curb the abuse of travelling expenses.

Figure 2.12: Assessed individual taxpayers' allowances, 2013



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

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of fringe benefits that amounted to R16.9 billion in 2010 and which increased to R54.6 billion in 2013. From 2010, fringe benefit source codes 3803 to 3809 were consolidated into source code 3801, but reintroduced in 2013. The consolidated source code is shown at the bottom of the table to enable comparison.

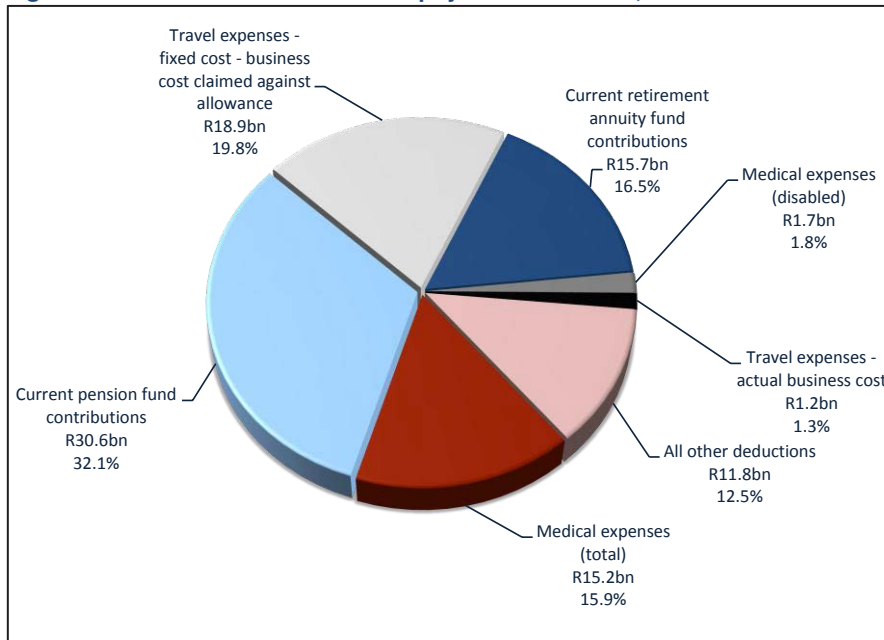
Medical scheme contributions paid on behalf of employees remained the largest fringe benefit. In 2010 it amounted to R8.1 billion and by 2013 it had increased to R41.1 billion. The abnormal increase from 2011 is due to a change in the treatment of employer contributions to medical schemes paid on behalf of employees. This is also reflected in the increase in medical deductions granted in 2012. 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 increased to 48.8% in 2013 (See *Figure 2.13*). The proportion of deductions allowed for medical expenses (excluding allowable deductions associated with disability) increased from 29.4% in 2010 to 45.3% in 2012. This increase was the result of taxpayers claiming additional medical expenses as a medical fringe benefit. In 2013 medical expenses reduced to 15.9% due to the new medical tax credit system described earlier.

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

Figure 2.13: Assessed individual taxpayers' deductions, 2013



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

- 30.5% of assessed taxpayers had a current pension fund contribution of between R5 000 and R10 000;
- 53.3% had a current retirement annuity fund contribution of up to R5 000;
- 29.2% had total medical expenses of less than R5 000; and
- 10.0% had travel expenses between R50 000 and R60 000.

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% 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	92 847	-21 859	1	88 743	-22 558	2	82 916	-22 190	5	64 830	-18 856	1
B: = 0	266 103	-	7	212 492	-	3	171 813	-	2	113 195	-	0
C: 1 – 20 000	220 081	2 124	3	234 667	2 309	4	232 135	2 227	3	151 306	1 545	2
D: 20 001 – 30 000	117 334	2 959	3	127 052	3 194	3	115 488	2 905	3	78 580	1 977	2
E: 30 001 – 40 000	136 894	4 813	5	144 558	5 085	4	131 700	4 628	4	85 860	3 016	3
F: 40 001 – 50 000	168 519	7 641	7	168 452	7 618	5	157 740	7 124	4	100 230	4 532	4
G: 50 001 – 60 000	242 266	13 353	74	240 225	13 318	26	211 189	11 756	6	129 829	7 206	6
H: 60 001 – 70 000	260 261	16 951	475	252 806	16 454	342	225 824	14 702	203	169 477	11 029	48
I: 70 001 – 80 000	248 920	18 665	856	280 037	20 984	842	252 898	18 993	649	184 601	13 860	248
J: 80 001 – 90 000	230 317	19 568	1 173	248 328	21 108	1 147	264 678	22 461	1 111	198 353	16 887	499
K: 90 000 – 100 000	217 027	20 603	1 512	217 728	20 679	1 402	239 834	22 761	1 407	208 696	19 828	744
L: 100 001 – 110 000	208 778	21 932	1 840	208 312	21 851	1 721	210 146	22 057	1 610	204 292	21 442	959
M: 110 001 – 120 000	216 984	24 962	2 313	201 338	23 181	2 038	201 515	23 168	1 917	192 747	22 169	1 169
N: 120 001 – 130 000	192 857	24 097	2 400	203 506	25 434	2 430	190 892	23 873	2 169	179 349	22 401	1 379
O: 130 001 – 140 000	178 178	24 045	2 581	185 958	25 092	2 555	204 570	27 611	2 703	165 308	22 308	1 556
P: 140 001 – 150 000	186 493	27 065	3 180	173 765	25 197	2 766	178 370	25 842	2 675	159 464	23 116	1 781
Q: 150 001 – 200 000	735 417	127 063	17 643	776 457	134 612	17 909	766 304	133 777	16 951	736 015	127 925	12 515
R: 200 001 – 300 000	643 112	155 340	27 504	743 380	179 253	30 595	834 824	201 902	33 179	990 130	241 367	33 704
S: 300 001 – 400 000	278 172	95 605	21 120	320 876	110 625	23 735	352 326	121 489	25 152	418 560	144 025	26 692
T: 400 001 – 500 000	140 485	62 576	15 792	165 025	73 386	18 051	189 444	84 273	20 165	225 651	100 527	22 196
U: 500 001 – 750 000	150 369	90 034	25 848	178 417	107 063	30 170	203 547	122 575	33 872	241 797	145 540	37 896
V: 750 001 – 1 000 000	48 590	41 598	13 329	59 108	50 577	15 981	70 535	60 329	18 840	83 271	71 300	21 412
W: 1 000 001 – 2 000 000	42 572	56 543	19 724	51 882	68 709	23 752	60 624	80 282	27 615	71 374	94 645	31 781
X: 2 000 001 – 5 000 000	11 378	32 494	12 235	13 594	38 675	14 496	15 346	43 880	16 434	18 320	52 072	19 266
Y: 5 000 001 +	1 881	16 261	6 442	2 223	18 865	7 375	2 634	23 593	9 237	3 337	31 693	12 403
Total	5 235 835	884 432	176 066	5 498 929	990 712	197 354	5 567 292	1 080 019	215 915	5 174 572	1 181 554	226 263
<= 0	358 950	-21 859	8	301 235	-22 558	5	254 729	-22 190	7	178 025	-18 856	1
1 – 60 000	885 094	30 890	90	914 954	31 524	42	848 252	28 639	20	545 805	18 275	17
60 001 – 120 000	1 382 287	122 680	8 169	1 408 549	124 258	7 492	1 394 895	124 143	6 897	1 158 166	105 215	3 667
120 001 – 500 000	2 354 714	515 791	90 220	2 568 967	573 598	98 040	2 716 730	618 767	102 993	2 874 477	681 669	99 821
500 000 +	254 790	236 930	77 578	305 224	283 888	91 775	352 686	330 660	105 998	418 099	395 251	122 757
Total	5 235 835	884 432	176 066	5 498 929	990 712	197 354	5 567 292	1 080 019	215 915	5 174 572	1 181 554	226 263

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% 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	1.8%	-2.5%	0.0%	1.6%	-2.3%	0.0%	1.5%	-2.1%	0.0%	1.3%	-1.6%	0.0%
B: = 0	5.1%	-	0.0%	3.9%	-	0.0%	3.1%	-	0.0%	2.2%	-	0.0%
C: 1 – 20 000	4.2%	0.2%	0.0%	4.3%	0.2%	0.0%	4.2%	0.2%	0.0%	2.9%	0.1%	0.0%
D: 20 001 – 30 000	2.2%	0.3%	0.0%	2.3%	0.3%	0.0%	2.1%	0.3%	0.0%	1.5%	0.2%	0.0%
E: 30 001 – 40 000	2.6%	0.5%	0.0%	2.6%	0.5%	0.0%	2.4%	0.4%	0.0%	1.7%	0.3%	0.0%
F: 40 001 – 50 000	3.2%	0.9%	0.0%	3.1%	0.8%	0.0%	2.8%	0.7%	0.0%	1.9%	0.4%	0.0%
G: 50 001 – 60 000	4.6%	1.5%	0.0%	4.4%	1.3%	0.0%	3.8%	1.1%	0.0%	2.5%	0.6%	0.0%
H: 60 001 – 70 000	5.0%	1.9%	0.3%	4.6%	1.7%	0.2%	4.1%	1.4%	0.1%	3.3%	0.9%	0.0%
I: 70 001 – 80 000	4.8%	2.1%	0.5%	5.1%	2.1%	0.4%	4.5%	1.8%	0.3%	3.6%	1.2%	0.1%
J: 80 001 – 90 000	4.4%	2.2%	0.7%	4.5%	2.1%	0.6%	4.8%	2.1%	0.5%	3.8%	1.4%	0.2%
K: 90 000 – 100 000	4.1%	2.3%	0.9%	4.0%	2.1%	0.7%	4.3%	2.1%	0.7%	4.0%	1.7%	0.3%
L: 100 001 – 110 000	4.0%	2.5%	1.0%	3.8%	2.2%	0.9%	3.8%	2.0%	0.7%	3.9%	1.8%	0.4%
M: 110 001 – 120 000	4.1%	2.8%	1.3%	3.7%	2.3%	1.0%	3.6%	2.1%	0.9%	3.7%	1.9%	0.5%
N: 120 001 – 130 000	3.7%	2.7%	1.4%	3.7%	2.6%	1.2%	3.4%	2.2%	1.0%	3.5%	1.9%	0.6%
O: 130 001 – 140 000	3.4%	2.7%	1.5%	3.4%	2.5%	1.3%	3.7%	2.6%	1.2%	3.2%	1.9%	0.7%
P: 140 001 – 150 000	3.6%	3.1%	1.8%	3.2%	2.5%	1.4%	3.2%	2.4%	1.3%	3.1%	2.0%	0.8%
Q: 150 001 – 200 000	14.0%	14.4%	10.0%	14.1%	13.6%	9.1%	13.8%	12.4%	7.9%	14.2%	10.8%	5.5%
R: 200 001 – 300 000	12.3%	17.6%	15.6%	13.5%	18.1%	15.5%	15.0%	18.7%	15.4%	19.1%	20.4%	14.9%
S: 300 001 – 400 000	5.3%	10.8%	12.0%	5.8%	11.2%	12.0%	6.3%	11.2%	11.6%	8.1%	12.2%	11.8%
T: 400 001 – 500 000	2.7%	7.1%	9.0%	3.0%	7.4%	9.1%	3.4%	7.8%	9.3%	4.4%	8.5%	9.8%
U: 500 001 – 750 000	2.9%	10.2%	14.7%	3.2%	10.8%	15.3%	3.7%	11.3%	15.7%	4.7%	12.3%	16.7%
V: 750 001 – 1 000 000	0.9%	4.7%	7.6%	1.1%	5.1%	8.1%	1.3%	5.6%	8.7%	1.6%	6.0%	9.5%
W: 1 000 001 – 2 000 000	0.8%	6.4%	11.2%	0.9%	6.9%	12.0%	1.1%	7.4%	12.8%	1.4%	8.0%	14.0%
X: 2 000 001 – 5 000 000	0.2%	3.7%	6.9%	0.2%	3.9%	7.3%	0.3%	4.1%	7.6%	0.4%	4.4%	8.5%
Y: 5 000 001 +	0.0%	1.8%	3.7%	0.0%	1.9%	3.7%	0.0%	2.2%	4.3%	0.1%	2.7%	5.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	6.9%	-2.5%	0.0%	5.5%	-2.3%	0.0%	4.6%	-2.1%	0.0%	3.4%	-1.6%	0.0%
1 – 60 000	16.9%	3.5%	0.1%	16.6%	3.2%	0.0%	15.2%	2.7%	0.0%	10.5%	1.5%	0.0%
60 001 – 120 000	26.4%	13.9%	4.6%	25.6%	12.5%	3.8%	25.1%	11.5%	3.2%	22.4%	8.9%	1.6%
120 001 – 500 000	45.0%	58.3%	51.2%	46.7%	57.9%	49.7%	48.8%	57.3%	47.7%	55.6%	57.7%	44.1%
500 000 +	4.9%	26.8%	44.1%	5.6%	28.7%	46.5%	6.3%	30.6%	49.1%	8.1%	33.5%	54.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2010 – 2013

Tax year	2010 [94,7% a ssesse d]			2011 [92,4% a ssesse d]			2012 [89,0% a ssesse d]			2013 [79,8% a ssesse d]		
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	67 014	-21 227	-20 427	63 284	-21 884	-21 001	57 337	-21 468	-20 571	47 963	-18 438	-17 834
B: = 0	270 367	-137	-	216 058	-121	-	175 448	-122	-	115 639	-61	-
C: 1 – 20 000	202 424	1 564	1 926	217 586	1 748	2 116	215 969	1 688	2 047	144 039	1 232	1 464
D: 20 001 – 30 000	99 488	2 231	2 501	111 397	2 528	2 799	101 456	2 290	2 552	72 868	1 673	1 835
E: 30 001 – 40 000	112 668	3 592	3 966	120 270	3 864	4 231	111 043	3 548	3 897	79 231	2 582	2 781
F: 40 001 – 50 000	132 687	5 486	6 011	134 595	5 579	6 084	125 640	5 197	5 671	89 652	3 794	4 051
G: 50 001 – 60 000	195 503	9 924	10 814	190 352	9 772	10 576	164 852	8 515	9 199	112 534	5 912	6 252
H: 60 001 – 70 000	213 721	12 506	13 937	204 280	12 035	13 295	188 087	11 071	12 257	148 916	9 198	9 700
I: 70 001 – 80 000	255 679	17 189	19 147	224 129	15 123	16 824	204 102	13 770	15 319	170 447	12 069	12 800
J: 80 001 – 90 000	233 855	17 904	19 861	230 835	17 462	19 621	216 447	16 546	18 431	179 504	14 419	15 278
K: 90 000 – 100 000	209 465	18 021	19 915	220 490	18 363	20 939	220 147	18 600	20 913	194 916	17 480	18 539
L: 100 001 – 110 000	198 542	18 892	20 834	199 642	18 323	20 960	211 940	19 504	22 242	194 608	19 284	20 437
M: 110 001 – 120 000	199 479	20 895	22 983	191 101	19 274	21 997	199 271	20 031	22 939	191 322	20 715	22 010
N: 120 001 – 130 000	196 900	22 428	24 612	178 038	19 538	22 255	183 651	20 040	22 940	176 147	20 706	22 013
O: 130 001 – 140 000	180 972	22 244	24 418	171 152	20 341	23 105	171 643	20 359	23 171	163 527	20 708	22 061
P: 140 001 – 150 000	164 689	21 724	23 863	174 799	22 218	25 371	166 496	21 201	24 144	153 723	20 929	22 296
Q: 150 001 – 200 000	747 147	117 661	129 706	762 642	116 389	132 666	748 670	113 741	130 024	710 635	115 988	123 826
R: 200 001 – 300 000	751 655	163 545	180 991	920 477	194 900	222 956	999 391	212 590	243 856	1 009 785	230 618	247 865
S: 300 001 – 400 000	317 633	98 148	109 424	377 503	114 958	130 106	424 539	128 437	146 104	467 859	148 181	160 668
T: 400 001 – 500 000	167 308	66 357	74 461	206 678	81 343	91 954	234 111	91 816	104 290	252 393	102 967	112 541
U: 500 001 – 750 000	187 358	100 550	112 853	222 206	118 807	133 942	256 417	136 712	154 668	284 058	155 814	171 324
V: 750 001 – 1 000 000	63 202	48 634	54 062	78 280	59 957	66 919	93 275	71 284	79 814	103 216	80 475	88 445
W: 1 000 001 – 2 000 000	53 015	64 294	70 008	65 185	78 769	86 037	76 668	92 268	101 163	87 000	106 198	114 906
X: 2 000 001 – 5 000 000	12 983	34 830	36 769	15 559	41 788	44 140	17 796	47 593	50 505	21 003	56 275	59 417
Y: 5 000 001 +	2 081	17 177	17 883	2 391	19 637	20 241	2 896	24 811	25 658	3 587	32 855	33 946
Total	5 235 835	884 432	980 519	5 498 929	990 712	1 118 134	5 567 292	1 080 019	1 221 235	5 174 572	1 181 554	1 276 621
<= 0	337 381	-21 365	-20 427	279 342	-22 005	-21 001	232 785	-21 590	-20 571	163 602	-18 499	-17 834
1 – 60 000	742 770	22 795	25 218	774 200	23 491	25 806	718 960	21 237	23 366	498 324	15 193	16 383
60 001 – 120 000	1 310 741	105 408	116 677	1 270 477	100 560	113 635	1 239 994	99 521	112 102	1 079 713	93 145	98 764
120 001 – 500 000	2 526 304	512 107	567 475	2 791 289	569 687	648 414	2 928 501	608 184	694 530	2 934 069	660 097	711 269
500 000 +	318 639	265 486	291 575	383 621	318 959	351 279	447 052	372 667	411 808	498 864	431 617	468 039
Total	5 235 835	884 432	980 519	5 498 929	990 712	1 118 134	5 567 292	1 080 019	1 221 235	5 174 572	1 181 554	1 276 621

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% 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	1.3%	-2.4%	-2.1%	1.2%	-2.2%	-1.9%	1.0%	-2.0%	-1.7%	0.9%	-1.6%	-1.4%
B: = 0	5.2%	-0.0%	-	3.9%	-0.0%	-	3.2%	-0.0%	-	2.2%	-0.0%	-
C: 1 – 20 000	3.9%	0.2%	0.2%	4.0%	0.2%	0.2%	3.9%	0.2%	0.2%	2.8%	0.1%	0.1%
D: 20 001 – 30 000	1.9%	0.3%	0.3%	2.0%	0.3%	0.3%	1.8%	0.2%	0.2%	1.4%	0.1%	0.1%
E: 30 001 – 40 000	2.2%	0.4%	0.4%	2.2%	0.4%	0.4%	2.0%	0.3%	0.3%	1.5%	0.2%	0.2%
F: 40 001 – 50 000	2.5%	0.6%	0.6%	2.4%	0.6%	0.5%	2.3%	0.5%	0.5%	1.7%	0.3%	0.3%
G: 50 001 – 60 000	3.7%	1.1%	1.1%	3.5%	1.0%	0.9%	3.0%	0.8%	0.8%	2.2%	0.5%	0.5%
H: 60 001 – 70 000	4.1%	1.4%	1.4%	3.7%	1.2%	1.2%	3.4%	1.0%	1.0%	2.9%	0.8%	0.8%
I: 70 001 – 80 000	4.9%	1.9%	2.0%	4.1%	1.5%	1.5%	3.7%	1.3%	1.3%	3.3%	1.0%	1.0%
J: 80 001 – 90 000	4.5%	2.0%	2.0%	4.2%	1.8%	1.8%	3.9%	1.5%	1.5%	3.5%	1.2%	1.2%
K: 90 000 – 100 000	4.0%	2.0%	2.0%	4.0%	1.9%	1.9%	4.0%	1.7%	1.7%	3.8%	1.5%	1.5%
L: 100 001 – 110 000	3.8%	2.1%	2.1%	3.6%	1.8%	1.9%	3.8%	1.8%	1.8%	3.8%	1.6%	1.6%
M: 110 001 – 120 000	3.8%	2.4%	2.3%	3.5%	1.9%	2.0%	3.6%	1.9%	1.9%	3.7%	1.8%	1.7%
N: 120 001 – 130 000	3.8%	2.5%	2.5%	3.2%	2.0%	2.0%	3.3%	1.9%	1.9%	3.4%	1.8%	1.7%
O: 130 001 – 140 000	3.5%	2.5%	2.5%	3.1%	2.1%	2.1%	3.1%	1.9%	1.9%	3.2%	1.8%	1.7%
P: 140 001 – 150 000	3.1%	2.5%	2.4%	3.2%	2.2%	2.3%	3.0%	2.0%	2.0%	3.0%	1.8%	1.7%
Q: 150 001 – 200 000	14.3%	13.3%	13.2%	13.9%	11.7%	11.9%	13.4%	10.5%	10.6%	13.7%	9.8%	9.7%
R: 200 001 – 300 000	14.4%	18.5%	18.5%	16.7%	19.7%	19.9%	18.0%	19.7%	20.0%	19.5%	19.5%	19.4%
S: 300 001 – 400 000	6.1%	11.1%	11.2%	6.9%	11.6%	11.6%	7.6%	11.9%	12.0%	9.0%	12.5%	12.6%
T: 400 001 – 500 000	3.2%	7.5%	7.6%	3.8%	8.2%	8.2%	4.2%	8.5%	8.5%	4.9%	8.7%	8.8%
U: 500 001 – 750 000	3.6%	11.4%	11.5%	4.0%	12.0%	12.0%	4.6%	12.7%	12.7%	5.5%	13.2%	13.4%
V: 750 001 – 1 000 000	1.2%	5.5%	5.5%	1.4%	6.1%	6.0%	1.7%	6.6%	6.5%	2.0%	6.8%	6.9%
W: 1 000 001 – 2 000 000	1.0%	7.3%	7.1%	1.2%	8.0%	7.7%	1.4%	8.5%	8.3%	1.7%	9.0%	9.0%
X: 2 000 001 – 5 000 000	0.2%	3.9%	3.7%	0.3%	4.2%	3.9%	0.3%	4.4%	4.1%	0.4%	4.8%	4.7%
Y: 5 000 001 +	0.0%	1.9%	1.8%	0.0%	2.0%	1.8%	0.1%	2.3%	2.1%	0.1%	2.8%	2.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	6.4%	-2.4%	-2.1%	5.1%	-2.2%	-1.9%	4.2%	-2.0%	-1.7%	3.2%	-1.6%	-1.4%
1 – 60 000	14.2%	2.6%	2.6%	14.1%	2.4%	2.3%	12.9%	2.0%	1.9%	9.6%	1.3%	1.3%
60 001 – 120 000	25.0%	11.9%	11.9%	23.1%	10.2%	10.2%	22.3%	9.2%	9.2%	20.9%	7.9%	7.7%
120 001 – 500 000	48.3%	57.9%	57.9%	50.8%	57.5%	58.0%	52.6%	56.3%	56.9%	56.7%	55.9%	55.7%
500 000 +	6.1%	30.0%	29.7%	7.0%	32.2%	31.4%	8.0%	34.5%	33.7%	9.6%	36.5%	36.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Personal Income Tax

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% assessed]		
Province ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	405 676	57 847	9 623	424 872	64 553	10 768	422 148	69 358	11 636	392 042	75 969	11 896
Free State	231 236	30 165	5 451	242 054	34 057	6 236	249 265	37 876	6 909	236 205	42 692	7 205
Gauteng	2 110 813	416 182	90 097	2 209 531	463 358	100 347	2 237 649	500 084	108 563	2 091 997	544 722	114 572
KwaZulu-Natal	805 658	124 678	22 805	830 250	138 469	25 398	841 401	151 642	27 989	772 934	165 540	29 179
Limpopo	224 073	33 719	5 682	242 214	39 499	6 682	254 620	44 390	7 499	242 699	49 604	7 747
Mpumalanga	281 172	45 833	8 888	315 014	53 472	10 288	326 937	60 155	11 584	309 308	67 307	12 312
North West	243 794	33 535	5 930	269 355	39 342	6 972	281 788	44 262	7 791	257 983	48 368	7 916
Northern Cape	82 565	10 663	1 869	91 511	12 680	2 256	97 075	15 999	3 148	92 941	16 546	2 691
Western Cape	850 848	131 809	25 720	874 128	145 282	28 405	856 409	156 253	30 794	778 463	170 805	32 744
Total	5 235 835	884 432	176 064	5 498 929	990 712	197 352	5 567 292	1 080 019	215 913	5 174 572	1 181 554	226 261
Percentage of total												
Eastern Cape	7.7%	6.5%	5.5%	7.7%	6.5%	5.5%	7.6%	6.4%	5.4%	7.6%	6.4%	5.3%
Free State	4.4%	3.4%	3.1%	4.4%	3.4%	3.2%	4.5%	3.5%	3.2%	4.6%	3.6%	3.2%
Gauteng	40.3%	47.1%	51.2%	40.2%	46.8%	50.8%	40.2%	46.3%	50.3%	40.4%	46.1%	50.6%
KwaZulu-Natal	15.4%	14.1%	13.0%	15.1%	14.0%	12.9%	15.1%	14.0%	13.0%	14.9%	14.0%	12.9%
Limpopo	4.3%	3.8%	3.2%	4.4%	4.0%	3.4%	4.6%	4.1%	3.5%	4.7%	4.2%	3.4%
Mpumalanga	5.4%	5.2%	5.0%	5.7%	5.4%	5.2%	5.9%	5.6%	5.4%	6.0%	5.7%	5.4%
North West	4.7%	3.8%	3.4%	4.9%	4.0%	3.5%	5.1%	4.1%	3.6%	5.0%	4.1%	3.5%
Northern Cape	1.6%	1.2%	1.1%	1.7%	1.3%	1.1%	1.7%	1.5%	1.5%	1.8%	1.4%	1.2%
Western Cape	16.3%	14.9%	14.6%	15.9%	14.7%	14.4%	15.4%	14.5%	14.3%	15.0%	14.5%	14.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% 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	45 825	3 304	385	50 388	3 493	388	47 387	3 433	375	40 371	3 381	399
18 - 24	251 486	20 299	2 030	277 202	22 711	2 205	273 821	23 323	2 265	224 124	23 111	2 118
25 - 34	1 323 135	193 741	32 063	1 442 283	218 871	35 959	1 482 097	238 945	39 108	1 372 994	256 793	39 548
35 - 44	1 454 440	273 344	57 285	1 505 550	308 375	63 991	1 514 417	335 137	69 772	1 407 486	363 528	71 850
45 - 54	1 161 808	233 381	50 448	1 192 315	259 367	56 770	1 200 344	284 279	62 480	1 123 884	313 265	65 955
55 - 64	654 847	120 118	26 969	677 357	135 219	30 706	691 309	148 148	33 822	658 235	169 849	37 098
65 - 74	240 273	28 962	5 261	247 317	31 028	5 656	251 001	34 551	6 440	244 862	38 584	7 415
75 and older	104 021	11 282	1 626	106 517	11 648	1 680	106 915	12 203	1 653	102 615	13 042	1 880
Total	5 235 835	884 432	176 066	5 498 929	990 712	197 354	5 567 292	1 080 019	215 915	5 174 572	1 181 554	226 263
Percentage of total												
Below 18	0.9%	0.4%	0.2%	0.9%	0.4%	0.2%	0.9%	0.3%	0.2%	0.8%	0.3%	0.2%
18 - 24	4.8%	2.3%	1.2%	5.0%	2.3%	1.1%	4.9%	2.2%	1.0%	4.3%	2.0%	0.9%
25 - 34	25.3%	21.9%	18.2%	26.2%	22.1%	18.2%	26.6%	22.1%	18.1%	26.5%	21.7%	17.5%
35 - 44	27.8%	30.9%	32.5%	27.4%	31.1%	32.4%	27.2%	31.0%	32.3%	27.2%	30.8%	31.8%
45 - 54	22.2%	26.4%	28.7%	21.7%	26.2%	28.8%	21.6%	26.3%	28.9%	21.7%	26.5%	29.1%
55 - 64	12.5%	13.6%	15.3%	12.3%	13.6%	15.6%	12.4%	13.7%	15.7%	12.7%	14.4%	16.4%
65 - 74	4.6%	3.3%	3.0%	4.5%	3.1%	2.9%	4.5%	3.2%	3.0%	4.7%	3.3%	3.3%
75 and older	2.0%	1.3%	0.9%	1.9%	1.2%	0.9%	1.9%	1.1%	0.8%	2.0%	1.1%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 207 322	312 507	50 626	2 328 287	354 664	58 238	2 376 595	390 327	64 864	2 226 744	431 784	68 199
Male	3 028 513	571 924	125 440	3 170 642	636 047	139 115	3 190 697	689 692	151 051	2 947 828	749 770	158 064
Total	5 235 835	884 432	176 066	5 498 929	990 712	197 354	5 567 292	1 080 019	215 915	5 174 572	1 181 554	226 263
Percentage of total												
Female	42.2%	35.3%	28.8%	42.3%	35.8%	29.5%	42.7%	36.1%	30.0%	43.0%	36.5%	30.1%
Male	57.8%	64.7%	71.2%	57.7%	64.2%	70.5%	57.3%	63.9%	70.0%	57.0%	63.5%	69.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	33.0%	67.0%	100.0%	33.4%	66.6%	100.0%	34.6%	65.4%	100.0%	35.3%	64.7%	100.0%
B: = 0	41.0%	59.0%	100.0%	41.1%	58.9%	100.0%	42.3%	57.7%	100.0%	44.0%	56.0%	100.0%
C: 1 – 20 000	44.0%	56.0%	100.0%	45.6%	54.4%	100.0%	48.0%	52.0%	100.0%	48.7%	51.3%	100.0%
D: 20 001 – 30 000	42.5%	57.5%	100.0%	43.2%	56.8%	100.0%	44.0%	56.0%	100.0%	46.0%	54.0%	100.0%
E: 30 001 – 40 000	40.7%	59.3%	100.0%	41.4%	58.6%	100.0%	42.6%	57.4%	100.0%	45.1%	54.9%	100.0%
F: 40 001 – 50 000	40.5%	59.5%	100.0%	40.4%	59.6%	100.0%	40.4%	59.6%	100.0%	43.0%	57.0%	100.0%
G: 50 001 – 60 000	42.0%	58.0%	100.0%	41.6%	58.4%	100.0%	41.9%	58.1%	100.0%	42.5%	57.5%	100.0%
H: 60 001 – 70 000	44.8%	55.2%	100.0%	42.4%	57.6%	100.0%	41.5%	58.5%	100.0%	40.9%	59.1%	100.0%
I: 70 001 – 80 000	45.1%	54.9%	100.0%	45.1%	54.9%	100.0%	44.1%	55.9%	100.0%	39.9%	60.1%	100.0%
J: 80 001 – 90 000	45.0%	55.0%	100.0%	44.9%	55.1%	100.0%	45.1%	54.9%	100.0%	40.9%	59.1%	100.0%
K: 90 000 – 100 000	46.7%	53.3%	100.0%	44.9%	55.1%	100.0%	45.3%	54.7%	100.0%	42.4%	57.6%	100.0%
L: 100 001 – 110 000	46.4%	53.6%	100.0%	47.3%	52.7%	100.0%	45.0%	55.0%	100.0%	44.8%	55.2%	100.0%
M: 110 001 – 120 000	46.8%	53.2%	100.0%	47.0%	53.0%	100.0%	47.2%	52.8%	100.0%	46.0%	54.0%	100.0%
N: 120 001 – 130 000	47.1%	52.9%	100.0%	46.5%	53.5%	100.0%	45.8%	54.2%	100.0%	47.7%	52.3%	100.0%
O: 130 001 – 140 000	48.3%	51.7%	100.0%	46.2%	53.8%	100.0%	45.1%	54.9%	100.0%	48.2%	51.8%	100.0%
P: 140 001 – 150 000	52.2%	47.8%	100.0%	47.4%	52.6%	100.0%	44.8%	55.2%	100.0%	48.5%	51.5%	100.0%
Q: 150 001 – 200 000	47.8%	52.2%	100.0%	48.9%	51.1%	100.0%	50.4%	49.6%	100.0%	47.6%	52.4%	100.0%
R: 200 001 – 300 000	40.7%	59.3%	100.0%	43.3%	56.7%	100.0%	44.5%	55.5%	100.0%	48.4%	51.6%	100.0%
S: 300 001 – 400 000	31.2%	68.8%	100.0%	33.8%	66.2%	100.0%	36.0%	64.0%	100.0%	39.8%	60.2%	100.0%
T: 400 001 – 500 000	26.7%	73.3%	100.0%	28.0%	72.0%	100.0%	29.9%	70.1%	100.0%	32.8%	67.2%	100.0%
U: 500 001 – 750 000	23.5%	76.5%	100.0%	25.4%	74.6%	100.0%	26.5%	73.5%	100.0%	27.5%	72.5%	100.0%
V: 750 001 – 1 000 000	17.9%	82.1%	100.0%	19.9%	80.1%	100.0%	21.5%	78.5%	100.0%	23.1%	76.9%	100.0%
W: 1 000 001 – 2 000 000	13.7%	86.3%	100.0%	15.3%	84.7%	100.0%	16.7%	83.3%	100.0%	18.1%	81.9%	100.0%
X: 2 000 001 – 5 000 000	9.7%	90.3%	100.0%	10.5%	89.5%	100.0%	11.0%	89.0%	100.0%	12.2%	87.8%	100.0%
Y: 5 000 001 +	6.9%	93.1%	100.0%	7.4%	92.6%	100.0%	8.8%	91.2%	100.0%	9.2%	90.8%	100.0%
Total	42.2%	57.8%	100.0%	42.3%	57.7%	100.0%	42.7%	57.3%	100.0%	43.0%	57.0%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2010 – 2013

Tax year	2010 [94.7% assessed]	2011 [92.4% assessed]	2012 [89.0% assessed]	2013 [79.8% assessed]
Source of income	Number of taxpayers Taxable income (R million)	Number of taxpayers Taxable income (R million)	Number of taxpayers Taxable income (R million)	Number of taxpayers Taxable income (R million)
Gross				
3601 Income (Salaries and wages, remuneration)	4 486 571 688 724	4 826 867 778 221	4 969 115 853 928	4 428 012 856 693
3603 Pension income (only taxable portion)	4 693 272	666 35	568 39	329 447 28 791
3605 Annual payment (bonus, leave pay etc.)	3 338 199 80 968	3 590 991 91 521	3 707 474 100 555	3 577 840 104 458
3606 Commission	287 944 26 269	305 471 28 975	299 195 30 740	273 724 30 954
3607 Overtime	7 440 122	677 11	416 9	2 341 27
3610 Annuity from a retirement annuity fund	5 778 123	1 050 36	539 24	244 211 6 495
3615 Director's income	133 749 38 726	130 659 41 499	122 091 42 537	107 898 42 289
3616 Independent contractors	55 792 5 978	58 883 6 050	62 320 6 617	64 762 7 128
3601 New consolidated code 3601 ¹	689 241	778 303	854 000	892 006
Taxable portion only				
4201 Local interest	248 480 14 821	202 021 11 187	179 670 9 961	174 702 10 715
4210 Profit - Local rental	84 501 3 247	94 850 3 787	95 396 4 082	76 050 3 474
4211 Loss - Local rental	52 598 1 432	49 064 1 165	42 904 976	31 177 723
4218 Foreign interest ²	15 501 445	13 076 389	14 412 470	97 703 578
4250 Capital gain - Local	45 460 5 306	57 398 6 215	59 243 7 982	55 925 8 940
4252 Capital gain - Foreign	1 871 145	2 094 152	2 335 214	2 931 381
Total	866 578	969 243	1 058 133	1 101 646

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

2. Foreign dividends and foreign interest are no longer exempt from the 2013 tax year.

Table A2.3.1: PAYE payments received by economic activity, 2009/10 – 2013/14

Tax year	PAYE payments received				
	2009/2010 (R million)	2010/2011 (R million)	2011/2012 (R million)	2012/2013 (R million)	2013/2014 (R million)
Economic activity¹					
Primary sector	13 876	16 507	19 537	20 716	22 689
Agriculture, forestry and fishing	4 566	5 346	5 850	6 601	7 531
Mining and quarrying	9 310	11 161	13 687	14 115	15 158
Secondary sector	23 677	26 877	29 705	32 559	35 600
Manufacturing ²	13 544	15 171	17 345	18 911	20 673
Electricity, gas and water	2 827	3 409	3 912	4 920	5 016
Construction	7 306	8 297	8 447	8 728	9 910
Tertiary sector	155 085	176 918	196 361	217 625	244 594
Wholesale and retail trade, catering and accommodation ³	12 986	14 404	16 066	18 103	19 969
Transport, storage and communication	6 176	7 959	8 810	10 425	11 307
Financial intermediation, insurance, real-estate and business services ⁴	101 636	113 254	125 389	138 819	156 821
Community, social and personal services ⁵	34 287	41 301	46 097	50 278	56 498
Other⁶	9	6	10	13	12
Total	192 646	220 308	245 612	270 913	302 895
Percentage of total					
Primary sector	7.2%	7.5%	8.0%	7.6%	7.5%
Agriculture, forestry and fishing	2.4%	2.4%	2.4%	2.4%	2.5%
Mining and quarrying	4.8%	5.1%	5.6%	5.2%	5.0%
Secondary sector	12.3%	12.2%	12.1%	12.0%	11.8%
Manufacturing	7.0%	6.9%	7.1%	7.0%	6.8%
Electricity, gas and water	1.5%	1.5%	1.6%	1.8%	1.7%
Construction	3.8%	3.8%	3.4%	3.2%	3.3%
Tertiary sector	80.5%	80.3%	79.9%	80.3%	80.8%
Wholesale and retail trade, catering and accommodation	6.7%	6.5%	6.5%	6.7%	6.6%
Transport, storage and communication	3.2%	3.6%	3.6%	3.8%	3.7%
Financial intermediation, insurance, real-estate and business services	52.8%	51.4%	51.1%	51.2%	51.8%
Community, social and personal services	17.8%	18.7%	18.8%	18.6%	18.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2010 – 2013

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	17 415	3 079	865	17 009	3 548	986	16 144	3 820	1 028	19 111	5 711	1 426
Agriculture, forestry and fishing ²	18 270	-1 394	639	18 385	-1 388	701	20 341	-2 094	941	18 571	-354	1 053
Bricks, ceramic, glass, cement and similar products	831	148	42	776	145	39	728	170	49	839	261	71
Catering and accommodation	6 277	37	119	6 259	108	135	5 638	228	151	5 500	633	203
Chemicals and chemical, rubber and plastic products	1 873	583	170	2 013	647	180	2 090	721	203	2 211	943	259
Clothing and footwear	1 366	220	56	1 159	202	50	1 100	200	48	1 357	302	76
Coal and petroleum products	1 089	491	146	1 086	543	158	1 083	608	181	1 459	1 088	335
Construction	13 537	1 923	589	12 973	1 956	577	11 670	2 099	603	10 354	2 955	814
Educational services	10 549	2 322	574	11 228	2 630	641	11 354	2 898	704	12 355	3 705	878
Electricity, gas and water	1 526	434	137	1 672	573	173	1 629	554	155	2 074	900	242
Financing, insurance, real estate and business services	104 857	17 203	6 044	109 792	19 776	6 880	107 599	23 225	7 686	107 107	30 622	9 398
Food, drink and tobacco	3 427	698	222	3 465	787	243	3 666	1 058	322	4 686	1 515	449
Leather, leather goods and fur (excl. footwear & clothing)	170	22	5	204	42	10	206	46	12	253	62	15
Long term insurance	636	180	51	2	0	0	1	0	0	6	8	3
Machinery and related items	2 678	564	180	2 868	696	203	2 794	865	257	2 893	1 140	320
Medical, dental and other health and veterinary services	14 360	5 294	1 554	15 968	6 167	1 862	15 278	6 829	2 030	15 572	7 885	2 283
Metal	2 859	697	213	3 115	805	234	3 268	949	271	3 726	1 252	329
Mining and quarrying	4 012	1 595	506	4 317	2 034	659	5 244	2 424	768	6 546	3 291	979
Other manufacturing industries	3 019	683	202	3 065	774	229	2 987	820	220	3 611	1 362	373
Paper, printing and publishing	2 827	546	128	3 082	662	159	3 186	738	178	3 465	950	229
Personal and household services	6 942	355	43	6 639	385	50	6 474	440	57	6 894	574	75
Public administration	13 344	4 306	1 150	15 842	5 557	1 501	20 470	6 479	1 647	26 592	8 404	1 878
Recreation and cultural services	5 613	1 150	237	6 672	1 591	332	6 009	1 277	277	4 914	1 136	258
Research and scientific institutes	1 542	407	116	1 399	366	108	1 333	421	122	1 191	449	121
Retail trade	44 414	3 358	1 079	36 641	2 529	856	26 213	2 487	704	15 709	2 286	609
Scientific, optical and similar equipment	284	72	19	334	108	29	323	116	32	399	158	40
Social and related community services	2 525	448	103	2 795	545	123	2 653	565	127	3 022	811	181
Specialised repair services	3 231	278	62	3 035	303	71	2 805	344	80	2 712	413	91
Textiles	645	110	26	702	127	31	648	120	28	669	167	40
Transport equipment	1 066	51	29	1 109	166	65	1 284	250	73	1 409	244	71
Transport, storage and communications	17 683	1 315	476	17 425	1 838	575	16 543	2 132	590	17 187	3 247	824
Vehicles, parts and accessories	4 107	685	193	4 314	850	239	4 180	999	278	4 691	1 370	365
Wholesale trade	7 174	1 467	415	7 571	1 770	516	7 214	1 973	574	6 385	2 694	780
Wood, wood products and furniture	1 455	159	43	1 374	165	44	1 284	163	44	1 488	249	58
Other ³	41 939	1 501	1 536	38 218	1 379	1 391	35 348	1 347	1 577	33 868	2 359	1 851
Total	363 552	50 985	17 967	361 908	58 390	20 048	348 777	65 271	22 016	348 826	88 791	26 977
Total <= 0 taxable income	50 746	-16 688	967	48 185	-17 336	1	42 630	-17 486	2	32 641	-16 898	0
Total > 0 taxable income	312 806	67 652	17 965	313 723	75 726	20 047	306 147	82 757	22 015	316 185	105 689	26 976
Total	363 552	50 985	17 967	361 908	58 390	20 048	348 777	65 271	22 016	348 826	88 791	26 977
Percentage												
Total <= 0 taxable income	14.0%			13.3%			12.2%			9.4%		
Total > 0 taxable income	86.0%			86.7%			87.8%			90.6%		
Total	100.0%			100.0%			100.0%			100.0%		

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

2. Includes assessed losses of farmers.

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]			2011 [92.4% assessed]			2012 [89.0% assessed]			2013 [79.8% assessed]		
Sector	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
Agencies and other services	4.8%	6.0%	4.8%	4.7%	6.1%	4.9%	4.6%	5.9%	4.7%	5.5%	6.4%	5.3%
Agriculture, forestry and fishing	5.0%	-2.7%	3.6%	5.1%	-2.4%	3.5%	5.8%	-3.2%	4.3%	5.3%	-0.4%	3.9%
Bricks, ceramic, glass, cement and similar products	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%
Catering and accommodation	1.7%	0.1%	0.7%	1.7%	0.2%	0.7%	1.6%	0.3%	0.7%	1.6%	0.7%	0.8%
Chemicals and chemical, rubber and plastic products	0.5%	1.1%	0.9%	0.6%	1.1%	0.9%	0.6%	1.1%	0.9%	0.6%	1.1%	1.0%
Clothing and footwear	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.4%	0.3%	0.3%
Coal and petroleum products	0.3%	1.0%	0.8%	0.3%	0.9%	0.8%	0.3%	0.9%	0.8%	0.4%	1.2%	1.2%
Construction	3.7%	3.8%	3.3%	3.6%	3.4%	2.9%	3.3%	3.2%	2.7%	3.0%	3.3%	3.0%
Educational services	2.9%	4.6%	3.2%	3.1%	4.5%	3.2%	3.3%	4.4%	3.2%	3.5%	4.2%	3.3%
Electricity, gas and water	0.4%	0.9%	0.8%	0.5%	1.0%	0.9%	0.5%	0.8%	0.7%	0.6%	1.0%	0.9%
Financing, insurance, real estate and business services	28.8%	33.7%	33.6%	30.3%	33.9%	34.3%	30.9%	35.6%	34.9%	30.7%	34.5%	34.8%
Food, drink and tobacco	0.9%	1.4%	1.2%	1.0%	1.3%	1.2%	1.1%	1.6%	1.5%	1.3%	1.7%	1.7%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.2%	0.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.7%	1.1%	1.0%	0.8%	1.2%	1.0%	0.8%	1.3%	1.2%	0.8%	1.3%	1.2%
Medical, dental and other health and veterinary services	3.9%	10.4%	8.7%	4.2%	10.6%	9.3%	4.4%	10.5%	9.2%	4.5%	8.9%	8.5%
Metal	0.8%	1.4%	1.2%	0.9%	1.4%	1.2%	0.9%	1.5%	1.2%	1.1%	1.4%	1.2%
Mining and quarrying	1.1%	3.1%	2.8%	1.2%	3.5%	3.3%	1.5%	3.7%	3.5%	1.9%	3.7%	3.6%
Other manufacturing industries	0.8%	1.3%	1.1%	0.8%	1.3%	1.1%	0.9%	1.3%	1.0%	1.0%	1.5%	1.4%
Paper, printing and publishing	0.8%	1.1%	0.7%	0.9%	1.1%	0.8%	0.9%	1.1%	0.8%	1.0%	1.1%	0.8%
Personal and household services	1.9%	0.7%	0.2%	1.8%	0.7%	0.2%	1.9%	0.7%	0.3%	2.0%	0.6%	0.3%
Public administration	3.7%	8.4%	6.4%	4.4%	9.5%	7.5%	5.9%	9.9%	7.5%	7.6%	9.5%	7.0%
Recreation and cultural services	1.5%	2.3%	1.3%	1.8%	2.7%	1.7%	1.7%	2.0%	1.3%	1.4%	1.3%	1.0%
Research and scientific institutes	0.4%	0.8%	0.6%	0.4%	0.6%	0.5%	0.4%	0.6%	0.6%	0.3%	0.5%	0.5%
Retail trade	12.2%	6.6%	6.0%	10.1%	4.3%	4.3%	7.5%	3.8%	3.2%	4.5%	2.6%	2.3%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Social and related community services	0.7%	0.9%	0.6%	0.8%	0.9%	0.6%	0.8%	0.9%	0.6%	0.9%	0.9%	0.7%
Specialised repair services	0.9%	0.5%	0.3%	0.8%	0.5%	0.4%	0.8%	0.5%	0.4%	0.8%	0.5%	0.3%
Textiles	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Transport equipment	0.3%	0.1%	0.2%	0.3%	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%
Transport, storage and communications	4.9%	2.6%	2.7%	4.8%	3.1%	2.9%	4.7%	3.3%	2.7%	4.9%	3.7%	3.1%
Vehicles, parts and accessories	1.1%	1.3%	1.1%	1.2%	1.5%	1.2%	1.2%	1.5%	1.3%	1.3%	1.5%	1.4%
Wholesale trade	2.0%	2.9%	2.3%	2.1%	3.0%	2.6%	2.1%	3.0%	2.6%	1.8%	3.0%	2.9%
Wood, wood products and furniture	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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.

Table A2.5.1: Assessed individual taxpayers: Allowances, 2010 – 2013

Tax year	2010 [94.7% assessed]	2011 [92.4% assessed]	2012 [89.0% assessed]	2013 [79.8% assessed]
Allowance ¹	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)	Number of taxpayers Amount (R million)
3701 Travel allowance	600 122 33 416	501 769 28 657	456 485 27 219	416 820 26 325
3702 Reimbursive travel allowance - taxable	160 284 2 875	168 818 3 328	173 326 3 804	181 507 4 425
3704 Subsistence allowance (local) - taxable	52 232 277	53 207 284	51 323 337	47 881 312
3707 Share options exercised	38 363 5 249	38 457 6 179	40 102 7 768	33 260 11 162
3708 Public office allowance	5 360 351	4 936 408	6 183 393	3 598 326
3713 Other allowances - taxable	1 956 303 30 847	2 143 450 36 950	2 220 762 41 904	2 168 165 44 343
Other ²	16 811 948	19 328 1 597	38 688 5 681	23 737 4 717
Foreign allowances ³	1 506 228	1 731 169	1 823 186	1 300 159
Total	74 191	77 573	87 291	91 768
Percentage of total				
3701 Travel allowance	45.0%	36.9%	31.2%	28.7%
3702 Reimbursive travel allowance - taxable	3.9%	4.3%	4.4%	4.8%
3704 Subsistence allowance (local) - taxable	0.4%	0.4%	0.4%	0.3%
3707 Share options exercised	7.1%	8.0%	8.9%	12.2%
3708 Public office allowance	0.5%	0.5%	0.5%	0.4%
3713 Other allowances - taxable	41.6%	47.6%	48.0%	48.3%
Other	1.3%	2.1%	6.5%	5.1%
Foreign allowances	0.3%	0.2%	0.2%	0.2%
Total	100.0%	100.0%	100.0%	100.0%

1. Includes only taxable allowances.

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

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

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	1 427	59	1 094	45	977	41	535	27
B: = 0	20	1	32	1	32	1	13	0
C: 1 – 20 000	3 850	26	2 883	17	2 299	15	1 373	8
D: 20 001 – 30 000	3 045	27	2 340	18	1 926	15	951	6
E: 30 001 – 40 000	4 400	43	3 469	29	2 906	27	1 261	11
F: 40 001 – 50 000	5 055	70	3 993	47	3 296	38	1 670	17
G: 50 001 – 60 000	7 239	121	5 246	84	4 150	64	2 257	29
H: 60 001 – 70 000	7 658	140	5 763	98	4 765	76	3 099	46
I: 70 001 – 80 000	8 599	167	6 245	121	5 290	95	3 502	58
J: 80 001 – 90 000	9 071	199	6 661	142	5 720	117	4 053	75
K: 90 000 – 100 000	9 932	240	7 121	168	6 164	142	4 354	91
L: 100 001 – 110 000	10 536	276	7 446	195	6 448	157	4 584	107
M: 110 001 – 120 000	10 874	306	8 101	229	6 747	182	4 754	125
N: 120 001 – 130 000	11 475	339	8 174	241	6 828	200	4 870	137
O: 130 001 – 140 000	11 949	377	8 644	272	7 271	225	5 106	158
P: 140 001 – 150 000	12 278	400	8 957	299	7 418	245	5 366	175
Q: 150 001 – 200 000	63 352	2 359	47 314	1 742	38 689	1 448	30 545	1 147
R: 200 001 – 300 000	119 023	5 626	92 411	4 325	79 900	3 804	67 313	3 187
S: 300 001 – 400 000	95 545	5 474	80 392	4 517	70 757	4 137	64 589	3 838
T: 400 001 – 500 000	63 469	4 387	56 821	3 743	54 601	3 559	54 144	3 533
U: 500 001 – 750 000	81 870	6 598	77 240	6 134	76 099	6 058	80 268	6 264
V: 750 001 – 1 000 000	28 254	2 656	28 381	2 636	29 223	2 717	33 040	3 032
W: 1 000 001 – 2 000 000	24 243	2 633	25 462	2 639	27 078	2 857	30 208	3 148
X: 2 000 001 – 5 000 000	6 006	758	6 581	775	6 823	848	7 595	919
Y: 5 000 001 +	952	137	998	139	1 078	153	1 370	184
Total	600 122	33 416	501 769	28 657	456 485	27 219	416 820	26 325

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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%	0.1%	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%	0.6%	0.1%	0.5%	0.1%	0.3%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%	0.2%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.7%	0.1%	0.6%	0.1%	0.3%	0.0%
F: 40 001 – 50 000	0.8%	0.2%	0.8%	0.2%	0.7%	0.1%	0.4%	0.1%
G: 50 001 – 60 000	1.2%	0.4%	1.0%	0.3%	0.9%	0.2%	0.5%	0.1%
H: 60 001 – 70 000	1.3%	0.4%	1.1%	0.3%	1.0%	0.3%	0.7%	0.2%
I: 70 001 – 80 000	1.4%	0.5%	1.2%	0.4%	1.2%	0.3%	0.8%	0.2%
J: 80 001 – 90 000	1.5%	0.6%	1.3%	0.5%	1.3%	0.4%	1.0%	0.3%
K: 90 000 – 100 000	1.7%	0.7%	1.4%	0.6%	1.4%	0.5%	1.0%	0.3%
L: 100 001 – 110 000	1.8%	0.8%	1.5%	0.7%	1.4%	0.6%	1.1%	0.4%
M: 110 001 – 120 000	1.8%	0.9%	1.6%	0.8%	1.5%	0.7%	1.1%	0.5%
N: 120 001 – 130 000	1.9%	1.0%	1.6%	0.8%	1.5%	0.7%	1.2%	0.5%
O: 130 001 – 140 000	2.0%	1.1%	1.7%	1.0%	1.6%	0.8%	1.2%	0.6%
P: 140 001 – 150 000	2.0%	1.2%	1.8%	1.0%	1.6%	0.9%	1.3%	0.7%
Q: 150 001 – 200 000	10.6%	7.1%	9.4%	6.1%	8.5%	5.3%	7.3%	4.4%
R: 200 001 – 300 000	19.8%	16.8%	18.4%	15.1%	17.5%	14.0%	16.1%	12.1%
S: 300 001 – 400 000	15.9%	16.4%	16.0%	15.8%	15.5%	15.2%	15.5%	14.6%
T: 400 001 – 500 000	10.6%	13.1%	11.3%	13.1%	12.0%	13.1%	13.0%	13.4%
U: 500 001 – 750 000	13.6%	19.7%	15.4%	21.4%	16.7%	22.3%	19.3%	23.8%
V: 750 001 – 1 000 000	4.7%	7.9%	5.7%	9.2%	6.4%	10.0%	7.9%	11.5%
W: 1 000 001 – 2 000 000	4.0%	7.9%	5.1%	9.2%	5.9%	10.5%	7.2%	12.0%
X: 2 000 001 – 5 000 000	1.0%	2.3%	1.3%	2.7%	1.5%	3.1%	1.8%	3.5%
Y: 5 000 001 +	0.2%	0.4%	0.2%	0.5%	0.2%	0.6%	0.3%	0.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	46	3	53	15	34	3	64	3
B: = 0	1	0	5	1	3	0	3	0
C: 1 – 20 000	145	1	170	2	376	2	157	1
D: 20 001 – 30 000	71	1	68	1	90	1	78	1
E: 30 001 – 40 000	84	1	74	1	108	1	105	2
F: 40 001 – 50 000	174	2	94	2	164	1	89	1
G: 50 001 – 60 000	195	2	150	2	299	2	167	2
H: 60 001 – 70 000	298	3	178	3	446	3	270	4
I: 70 001 – 80 000	322	2	237	2	781	4	478	7
J: 80 001 – 90 000	347	3	199	3	2 300	10	579	9
K: 90 000 – 100 000	349	3	168	2	3 327	14	543	8
L: 100 001 – 110 000	355	4	178	2	2 538	11	608	11
M: 110 001 – 120 000	366	5	213	3	1 554	8	578	11
N: 120 001 – 130 000	479	6	279	4	1 128	7	575	10
O: 130 001 – 140 000	680	8	376	3	867	6	510	10
P: 140 001 – 150 000	913	11	482	4	724	5	529	11
Q: 150 001 – 200 000	8 285	112	6 220	34	2 726	22	2 372	52
R: 200 001 – 300 000	6 792	120	6 249	60	3 554	49	3 603	92
S: 300 001 – 400 000	3 083	84	5 107	70	2 459	58	2 538	96
T: 400 001 – 500 000	1 729	78	2 658	79	2 052	64	2 109	97
U: 500 001 – 750 000	4 572	417	4 928	292	3 653	228	4 107	311
V: 750 001 – 1 000 000	2 720	320	2 837	294	2 739	347	3 060	395
W: 1 000 001 – 2 000 000	4 089	962	4 731	1 066	5 043	1 302	6 189	1 977
X: 2 000 001 – 5 000 000	1 763	1 344	2 166	1 914	2 377	2 197	2 974	2 879
Y: 5 000 001 +	505	1 757	637	2 321	760	3 423	975	5 171
Total	38 363	5 249	38 457	6 179	40 102	7 768	33 260	11 162

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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%	0.2%	0.1%	0.0%	0.2%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.4%	0.0%	0.9%	0.0%	0.5%	0.0%
D: 20 001 – 30 000	0.2%	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%	0.3%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.5%	0.0%	0.2%	0.0%	0.4%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.5%	0.0%	0.4%	0.0%	0.7%	0.0%	0.5%	0.0%
H: 60 001 – 70 000	0.8%	0.0%	0.5%	0.0%	1.1%	0.0%	0.8%	0.0%
I: 70 001 – 80 000	0.8%	0.0%	0.6%	0.0%	1.9%	0.0%	1.4%	0.1%
J: 80 001 – 90 000	0.9%	0.1%	0.5%	0.0%	5.7%	0.1%	1.7%	0.1%
K: 90 000 – 100 000	0.9%	0.1%	0.4%	0.0%	8.3%	0.2%	1.6%	0.1%
L: 100 001 – 110 000	0.9%	0.1%	0.5%	0.0%	6.3%	0.1%	1.8%	0.1%
M: 110 001 – 120 000	1.0%	0.1%	0.6%	0.0%	3.9%	0.1%	1.7%	0.1%
N: 120 001 – 130 000	1.2%	0.1%	0.7%	0.1%	2.8%	0.1%	1.7%	0.1%
O: 130 001 – 140 000	1.8%	0.2%	1.0%	0.1%	2.2%	0.1%	1.5%	0.1%
P: 140 001 – 150 000	2.4%	0.2%	1.3%	0.1%	1.8%	0.1%	1.6%	0.1%
Q: 150 001 – 200 000	21.6%	2.1%	16.2%	0.5%	6.8%	0.3%	7.1%	0.5%
R: 200 001 – 300 000	17.7%	2.3%	16.2%	1.0%	8.9%	0.6%	10.8%	0.8%
S: 300 001 – 400 000	8.0%	1.6%	13.3%	1.1%	6.1%	0.7%	7.6%	0.9%
T: 400 001 – 500 000	4.5%	1.5%	6.9%	1.3%	5.1%	0.8%	6.3%	0.9%
U: 500 001 – 750 000	11.9%	7.9%	12.8%	4.7%	9.1%	2.9%	12.3%	2.8%
V: 750 001 – 1 000 000	7.1%	6.1%	7.4%	4.8%	6.8%	4.5%	9.2%	3.5%
W: 1 000 001 – 2 000 000	10.7%	18.3%	12.3%	17.3%	12.6%	16.8%	18.6%	17.7%
X: 2 000 001 – 5 000 000	4.6%	25.6%	5.6%	31.0%	5.9%	28.3%	8.9%	25.8%
Y: 5 000 001 +	1.3%	33.5%	1.7%	37.6%	1.9%	44.1%	2.9%	46.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	2 088	22	1 952	28	1 952	27	1 166	23
B: = 0	82	3	85	2	105	2	79	3
C: 1 – 20 000	22 695	52	24 474	60	22 569	61	15 399	74
D: 20 001 – 30 000	18 618	67	20 304	64	19 437	71	10 132	34
E: 30 001 – 40 000	24 861	101	26 911	113	27 660	127	14 439	61
F: 40 001 – 50 000	32 193	160	33 470	152	34 391	174	18 648	104
G: 50 001 – 60 000	58 903	335	50 268	282	41 073	243	22 860	140
H: 60 001 – 70 000	104 197	669	85 245	575	64 420	462	33 957	204
I: 70 001 – 80 000	97 825	697	122 035	958	94 742	813	52 421	432
J: 80 001 – 90 000	87 190	728	101 982	938	116 014	1 069	69 942	665
K: 90 000 – 100 000	86 942	746	86 571	850	101 502	1 083	83 921	915
L: 100 001 – 110 000	86 630	809	87 864	887	85 070	932	89 345	1 007
M: 110 001 – 120 000	100 081	1 022	85 820	929	85 714	979	84 384	967
N: 120 001 – 130 000	87 475	973	98 924	1 154	84 553	1 046	80 509	1 025
O: 130 001 – 140 000	80 234	984	87 799	1 063	105 830	1 434	73 192	919
P: 140 001 – 150 000	91 231	1 023	83 221	1 021	86 359	1 176	72 816	930
Q: 150 001 – 200 000	401 388	5 277	429 448	6 049	406 172	5 992	382 961	5 760
R: 200 001 – 300 000	310 113	5 634	383 885	6 996	450 965	8 506	572 218	10 439
S: 300 001 – 400 000	123 596	3 796	152 427	4 591	170 752	4 895	215 126	5 386
T: 400 001 – 500 000	55 156	2 333	70 785	2 979	87 237	3 663	110 500	4 293
U: 500 001 – 750 000	56 061	3 045	71 748	4 079	85 684	5 048	106 555	6 064
V: 750 001 – 1 000 000	14 610	887	19 474	1 283	25 834	1 741	30 656	2 090
W: 1 000 001 – 2 000 000	11 166	994	15 052	1 307	18 360	1 633	21 684	1 918
X: 2 000 001 – 5 000 000	2 613	448	3 248	482	3 830	605	4 552	715
Y: 5 000 001 +	355	93	458	107	537	120	703	176
Total	1 956 303	30 847	2 143 450	36 950	2 220 762	41 904	2 168 165	44 343

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

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.2%	0.2%	1.1%	0.2%	1.0%	0.1%	0.7%	0.2%
D: 20 001 – 30 000	1.0%	0.2%	0.9%	0.2%	0.9%	0.2%	0.5%	0.1%
E: 30 001 – 40 000	1.3%	0.3%	1.3%	0.3%	1.2%	0.3%	0.7%	0.1%
F: 40 001 – 50 000	1.6%	0.5%	1.6%	0.4%	1.5%	0.4%	0.9%	0.2%
G: 50 001 – 60 000	3.0%	1.1%	2.3%	0.8%	1.8%	0.6%	1.1%	0.3%
H: 60 001 – 70 000	5.3%	2.2%	4.0%	1.6%	2.9%	1.1%	1.6%	0.5%
I: 70 001 – 80 000	5.0%	2.3%	5.7%	2.6%	4.3%	1.9%	2.4%	1.0%
J: 80 001 – 90 000	4.5%	2.4%	4.8%	2.5%	5.2%	2.6%	3.2%	1.5%
K: 90 000 – 100 000	4.4%	2.4%	4.0%	2.3%	4.6%	2.6%	3.9%	2.1%
L: 100 001 – 110 000	4.4%	2.6%	4.1%	2.4%	3.8%	2.2%	4.1%	2.3%
M: 110 001 – 120 000	5.1%	3.3%	4.0%	2.5%	3.9%	2.3%	3.9%	2.2%
N: 120 001 – 130 000	4.5%	3.2%	4.6%	3.1%	3.8%	2.5%	3.7%	2.3%
O: 130 001 – 140 000	4.1%	3.0%	4.1%	2.9%	4.8%	3.4%	3.4%	2.1%
P: 140 001 – 150 000	4.7%	3.3%	3.9%	2.8%	3.9%	2.8%	3.4%	2.1%
Q: 150 001 – 200 000	20.5%	17.1%	20.0%	16.4%	18.3%	14.3%	17.7%	13.0%
R: 200 001 – 300 000	15.9%	18.3%	17.9%	18.9%	20.3%	20.3%	26.4%	23.5%
S: 300 001 – 400 000	6.3%	12.3%	7.1%	12.4%	7.7%	11.7%	9.9%	12.1%
T: 400 001 – 500 000	2.8%	7.6%	3.3%	8.1%	3.9%	8.7%	5.1%	9.7%
U: 500 001 – 750 000	2.9%	9.9%	3.3%	11.0%	3.9%	12.0%	4.9%	13.7%
V: 750 001 – 1 000 000	0.7%	2.9%	0.9%	3.5%	1.2%	4.2%	1.4%	4.7%
W: 1 000 001 – 2 000 000	0.6%	3.2%	0.7%	3.5%	0.8%	3.9%	1.0%	4.3%
X: 2 000 001 – 5 000 000	0.1%	1.5%	0.2%	1.3%	0.2%	1.4%	0.2%	1.6%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2010 – 2013

Tax year	2010 [94.7% assessed]	2011 [92.4% assessed]	2012 [89.0% assessed]	2013 [79.8% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	707 705	4 394	782 994	5 000
3802 Right of use of motor vehicle	102 044	4 325	99 643	4 454
3803 Right of use of asset	56	1	11	0
3804 Meals and refreshments vouchers	47	0	14	0
3805 Free or cheap residential / holiday accommodation	542	11	241	7
3806 Free or cheap services	338	1	35	1
3807 Low or interest-free loans: house	330	4	65	2
3808 Payment of employees' debt	838	11	114	10
3809 Bursaries and scholarships	7	0	1	0
3810 Medical aid paid on behalf of employee	1 024 923	8 101	2 056 811	35 992
Other ²	2 223	0	2 897	0
Foreign fringe benefits ³	1 315	0	1 244	0
Total	709 863	16 850	45 467	51 341
3801 New consolidated code 3801 ¹	783 475	5 020	860 456	5 622
Percentage of total				
3801 Acquisition of asset at less than the actual value ¹	26.1%	11.0%	10.9%	6.2%
3802 Right of use of motor vehicle	25.7%	9.8%	12.1%	11.1%
3803 Right of use of asset	0.0%	0.0%	0.0%	0.0%
3804 Meals and refreshments vouchers	0.0%	0.0%	0.0%	0.0%
3805 Free or cheap residential / holiday accommodation	0.1%	0.0%	0.0%	2.7%
3806 Free or cheap services	0.0%	0.0%	0.0%	0.5%
3807 Low or interest-free loans: house	0.0%	0.0%	0.0%	0.0%
3808 Payment of employees' debt	0.1%	0.0%	0.0%	4.1%
3809 Bursaries and scholarships	0.0%	0.0%	0.0%	0.2%
3810 Medical aid paid on behalf of employee	48.1%	79.2%	77.0%	75.3%
Other ²	0.0%	0.0%	0.0%	0.0%
Foreign fringe benefits ³	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%
3801 New consolidated code 3801 ¹	26.3%	11.0%	11.0%	13.6%

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

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

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

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801)¹ by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	988	5	991	5	1 035	5	1 142	7
B: = 0	13	0	21	0	23	0	71	0
C: 1 – 20 000	5 131	4	4 970	3	4 993	3	6 210	2
D: 20 001 – 30 000	4 440	7	4 852	4	4 946	3	6 096	2
E: 30 001 – 40 000	5 959	6	6 525	13	6 823	6	8 346	4
F: 40 001 – 50 000	8 426	8	9 184	10	9 327	13	11 834	7
G: 50 001 – 60 000	13 372	12	14 041	14	13 875	16	17 020	12
H: 60 001 – 70 000	17 500	16	18 918	19	18 595	21	25 221	20
I: 70 001 – 80 000	21 548	23	22 451	26	22 486	25	32 239	27
J: 80 001 – 90 000	24 846	30	25 793	34	25 182	32	37 167	33
K: 90 000 – 100 000	27 468	35	27 491	38	27 064	38	41 861	43
L: 100 001 – 110 000	28 157	47	28 611	42	28 656	44	43 624	48
M: 110 001 – 120 000	29 612	63	28 425	53	29 640	49	45 313	55
N: 120 001 – 130 000	29 583	70	29 635	79	30 236	62	46 450	61
O: 130 001 – 140 000	28 640	77	28 827	84	31 681	87	45 523	67
P: 140 001 – 150 000	26 933	74	26 981	69	31 415	105	44 430	72
Q: 150 001 – 200 000	116 533	411	124 277	405	130 137	410	211 394	497
R: 200 001 – 300 000	135 568	620	152 728	710	172 793	767	298 509	1 004
S: 300 001 – 400 000	70 312	453	84 752	565	96 155	604	169 001	790
T: 400 001 – 500 000	37 959	280	47 916	392	57 588	465	110 258	660
U: 500 001 – 750 000	43 292	392	53 416	482	64 335	593	126 003	964
V: 750 001 – 1 000 000	14 779	209	18 663	242	23 889	298	43 895	455
W: 1 000 001 – 2 000 000	13 807	539	17 559	606	21 837	672	41 257	813
X: 2 000 001 – 5 000 000	4 287	811	5 491	822	6 558	949	12 741	1 269
Y: 5 000 001 +	710	234	957	303	1 187	353	2 585	516
Total	709 863	4 424	783 475	5 020	860 456	5 622	1 428 190	7 430

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

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%	0.4%	0.0%
D: 20 001 – 30 000	0.6%	0.2%	0.6%	0.1%	0.6%	0.1%	0.4%	0.0%
E: 30 001 – 40 000	0.8%	0.1%	0.8%	0.3%	0.8%	0.1%	0.6%	0.1%
F: 40 001 – 50 000	1.2%	0.2%	1.2%	0.2%	1.1%	0.2%	0.8%	0.1%
G: 50 001 – 60 000	1.9%	0.3%	1.8%	0.3%	1.6%	0.3%	1.2%	0.2%
H: 60 001 – 70 000	2.5%	0.4%	2.4%	0.4%	2.2%	0.4%	1.8%	0.3%
I: 70 001 – 80 000	3.0%	0.5%	2.9%	0.5%	2.6%	0.4%	2.3%	0.4%
J: 80 001 – 90 000	3.5%	0.7%	3.3%	0.7%	2.9%	0.6%	2.6%	0.4%
K: 90 000 – 100 000	3.9%	0.8%	3.5%	0.8%	3.1%	0.7%	2.9%	0.6%
L: 100 001 – 110 000	4.0%	1.1%	3.7%	0.8%	3.3%	0.8%	3.1%	0.6%
M: 110 001 – 120 000	4.2%	1.4%	3.6%	1.1%	3.4%	0.9%	3.2%	0.7%
N: 120 001 – 130 000	4.2%	1.6%	3.8%	1.6%	3.5%	1.1%	3.3%	0.8%
O: 130 001 – 140 000	4.0%	1.7%	3.7%	1.7%	3.7%	1.6%	3.2%	0.9%
P: 140 001 – 150 000	3.8%	1.7%	3.4%	1.4%	3.7%	1.9%	3.1%	1.0%
Q: 150 001 – 200 000	16.4%	9.3%	15.9%	8.1%	15.1%	7.3%	14.8%	6.7%
R: 200 001 – 300 000	19.1%	14.0%	19.5%	14.1%	20.1%	13.7%	20.9%	13.5%
S: 300 001 – 400 000	9.9%	10.2%	10.8%	11.3%	11.2%	10.7%	11.8%	10.6%
T: 400 001 – 500 000	5.3%	6.3%	6.1%	7.8%	6.7%	8.3%	7.7%	8.9%
U: 500 001 – 750 000	6.1%	8.9%	6.8%	9.6%	7.5%	10.6%	8.8%	13.0%
V: 750 001 – 1 000 000	2.1%	4.7%	2.4%	4.8%	2.8%	5.3%	3.1%	6.1%
W: 1 000 001 – 2 000 000	1.9%	12.2%	2.2%	12.1%	2.5%	12.0%	2.9%	10.9%
X: 2 000 001 – 5 000 000	0.6%	18.3%	0.7%	16.4%	0.8%	16.9%	0.9%	17.1%
Y: 5 000 001 +	0.1%	5.3%	0.1%	6.0%	0.1%	6.3%	0.2%	6.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	189	9	177	7	147	8	67	5
B: = 0	4	0	2	0	1	0	1	0
C: 1 – 20 000	369	4	257	3	186	3	116	1
D: 20 001 – 30 000	296	3	205	2	190	2	141	2
E: 30 001 – 40 000	334	4	267	3	228	4	163	2
F: 40 001 – 50 000	482	6	347	5	294	6	181	3
G: 50 001 – 60 000	634	10	516	9	430	8	273	5
H: 60 001 – 70 000	665	10	555	9	435	9	294	6
I: 70 001 – 80 000	770	13	615	10	539	13	388	9
J: 80 001 – 90 000	987	18	757	15	570	15	477	11
K: 90 000 – 100 000	1 068	21	884	18	693	19	549	16
L: 100 001 – 110 000	1 345	26	1 008	21	913	26	609	18
M: 110 001 – 120 000	1 617	33	1 230	26	1 013	30	683	20
N: 120 001 – 130 000	1 844	40	1 380	32	1 175	40	814	26
O: 130 001 – 140 000	2 094	49	1 692	40	1 344	47	913	32
P: 140 001 – 150 000	2 245	56	1 896	48	1 604	58	975	36
Q: 150 001 – 200 000	12 730	356	11 202	317	9 982	413	7 198	292
R: 200 001 – 300 000	24 879	850	23 890	833	21 964	1 124	19 053	984
S: 300 001 – 400 000	16 723	704	17 190	731	16 714	1 011	16 223	985
T: 400 001 – 500 000	10 072	486	10 663	522	11 115	759	11 143	775
U: 500 001 – 750 000	11 283	644	12 260	710	12 895	1 027	13 569	1 105
V: 750 001 – 1 000 000	4 579	326	4 907	349	5 087	500	5 419	545
W: 1 000 001 – 2 000 000	4 901	430	5 638	494	5 776	710	5 930	739
X: 2 000 001 – 5 000 000	1 633	183	1 802	204	1 913	311	2 228	360
Y: 5 000 001 +	301	44	303	46	330	68	351	76
Total	102 044	4 325	99 643	4 454	95 538	6 212	87 758	6 053

Table A2.6.3: Assessed individual taxpayers - Use of motor vehicle (code 3802) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
F: 40 001 – 50 000	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%
G: 50 001 – 60 000	0.6%	0.2%	0.5%	0.2%	0.5%	0.1%	0.3%	0.1%
H: 60 001 – 70 000	0.7%	0.2%	0.6%	0.2%	0.5%	0.2%	0.3%	0.1%
I: 70 001 – 80 000	0.8%	0.3%	0.6%	0.2%	0.6%	0.2%	0.4%	0.2%
J: 80 001 – 90 000	1.0%	0.4%	0.8%	0.3%	0.6%	0.2%	0.5%	0.2%
K: 90 000 – 100 000	1.0%	0.5%	0.9%	0.4%	0.7%	0.3%	0.6%	0.3%
L: 100 001 – 110 000	1.3%	0.6%	1.0%	0.5%	1.0%	0.4%	0.7%	0.3%
M: 110 001 – 120 000	1.6%	0.8%	1.2%	0.6%	1.1%	0.5%	0.8%	0.3%
N: 120 001 – 130 000	1.8%	0.9%	1.4%	0.7%	1.2%	0.6%	0.9%	0.4%
O: 130 001 – 140 000	2.1%	1.1%	1.7%	0.9%	1.4%	0.8%	1.0%	0.5%
P: 140 001 – 150 000	2.2%	1.3%	1.9%	1.1%	1.7%	0.9%	1.1%	0.6%
Q: 150 001 – 200 000	12.5%	8.2%	11.2%	7.1%	10.4%	6.7%	8.2%	4.8%
R: 200 001 – 300 000	24.4%	19.7%	24.0%	18.7%	23.0%	18.1%	21.7%	16.3%
S: 300 001 – 400 000	16.4%	16.3%	17.3%	16.4%	17.5%	16.3%	18.5%	16.3%
T: 400 001 – 500 000	9.9%	11.2%	10.7%	11.7%	11.6%	12.2%	12.7%	12.8%
U: 500 001 – 750 000	11.1%	14.9%	12.3%	15.9%	13.5%	16.5%	15.5%	18.3%
V: 750 001 – 1 000 000	4.5%	7.5%	4.9%	7.8%	5.3%	8.1%	6.2%	9.0%
W: 1 000 001 – 2 000 000	4.8%	9.9%	5.7%	11.1%	6.0%	11.4%	6.8%	12.2%
X: 2 000 001 – 5 000 000	1.6%	4.2%	1.8%	4.6%	2.0%	5.0%	2.5%	5.9%
Y: 5 000 001 +	0.3%	1.0%	0.3%	1.0%	0.3%	1.1%	0.4%	1.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	1 428	15	2 047	34	1 967	35	1 197	28
B: = 0	7	0	18	0	14	0	17	0
C: 1 – 20 000	4 815	14	7 946	30	6 094	26	3 512	16
D: 20 001 – 30 000	5 202	28	8 225	41	6 579	29	3 409	13
E: 30 001 – 40 000	6 906	40	12 061	90	9 552	56	4 297	20
F: 40 001 – 50 000	6 909	23	16 978	121	17 960	175	6 520	32
G: 50 001 – 60 000	12 188	45	31 511	282	24 807	214	9 883	74
H: 60 001 – 70 000	25 124	110	56 249	629	41 688	449	14 987	119
I: 70 001 – 80 000	28 079	122	83 449	1 032	67 342	857	23 387	183
J: 80 001 – 90 000	32 670	155	78 976	1 011	81 951	1 101	35 202	322
K: 90 001 – 100 000	36 718	181	76 502	1 039	81 089	1 159	52 861	579
L: 100 001 – 110 000	42 091	213	82 122	1 148	75 884	1 117	67 449	884
M: 110 001 – 120 000	52 987	328	85 942	1 318	77 367	1 181	71 907	1 063
N: 120 001 – 130 000	41 509	232	96 793	1 584	80 395	1 368	71 104	1 119
O: 130 001 – 140 000	37 629	202	85 124	1 363	97 717	1 821	69 059	1 129
P: 140 001 – 150 000	36 917	203	79 688	1 263	80 587	1 440	66 704	1 138
Q: 150 001 – 200 000	179 332	1 088	408 817	6 824	386 112	6 962	362 383	6 861
R: 200 001 – 300 000	200 068	1 534	413 099	7 427	457 882	8 996	578 471	11 733
S: 300 001 – 400 000	105 804	1 028	178 818	3 658	187 829	4 093	234 360	5 289
T: 400 001 – 500 000	57 750	670	90 938	2 141	103 216	2 517	124 888	3 152
U: 500 001 – 750 000	62 571	884	94 346	2 539	106 187	3 001	128 107	3 766
V: 750 001 – 1 000 000	21 660	386	30 456	981	36 311	1 193	41 441	1 472
W: 1 000 001 – 2 000 000	20 109	432	27 901	1 046	31 680	1 257	36 175	1 532
X: 2 000 001 – 5 000 000	5 528	141	7 541	331	7 939	385	9 382	485
Y: 5 000 001 +	922	25	1 264	58	1 428	75	1 808	104
Total	1 024 923	8 101	2 056 811	35 992	2 069 577	39 507	2 018 510	41 115

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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%	0.1%	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	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.3%	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%
E: 30 001 – 40 000	0.7%	0.5%	0.6%	0.2%	0.5%	0.1%	0.2%	0.0%
F: 40 001 – 50 000	0.7%	0.3%	0.8%	0.3%	0.9%	0.4%	0.3%	0.1%
G: 50 001 – 60 000	1.2%	0.6%	1.5%	0.8%	1.2%	0.5%	0.5%	0.2%
H: 60 001 – 70 000	2.5%	1.4%	2.7%	1.7%	2.0%	1.1%	0.7%	0.3%
I: 70 001 – 80 000	2.7%	1.5%	4.1%	2.9%	3.3%	2.2%	1.2%	0.4%
J: 80 001 – 90 000	3.2%	1.9%	3.8%	2.8%	4.0%	2.8%	1.7%	0.8%
K: 90 000 – 100 000	3.6%	2.2%	3.7%	2.9%	3.9%	2.9%	2.6%	1.4%
L: 100 001 – 110 000	4.1%	2.6%	4.0%	3.2%	3.7%	2.8%	3.3%	2.2%
M: 110 001 – 120 000	5.2%	4.0%	4.2%	3.7%	3.7%	3.0%	3.6%	2.6%
N: 120 001 – 130 000	4.0%	2.9%	4.7%	4.4%	3.9%	3.5%	3.5%	2.7%
O: 130 001 – 140 000	3.7%	2.5%	4.1%	3.8%	4.7%	4.6%	3.4%	2.7%
P: 140 001 – 150 000	3.6%	2.5%	3.9%	3.5%	3.9%	3.6%	3.3%	2.8%
Q: 150 001 – 200 000	17.5%	13.4%	19.9%	19.0%	18.7%	17.6%	18.0%	16.7%
R: 200 001 – 300 000	19.5%	18.9%	20.1%	20.6%	22.1%	22.8%	28.7%	28.5%
S: 300 001 – 400 000	10.3%	12.7%	8.7%	10.2%	9.1%	10.4%	11.6%	12.9%
T: 400 001 – 500 000	5.6%	8.3%	4.4%	5.9%	5.0%	6.4%	6.2%	7.7%
U: 500 001 – 750 000	6.1%	10.9%	4.6%	7.1%	5.1%	7.6%	6.3%	9.2%
V: 750 001 – 1 000 000	2.1%	4.8%	1.5%	2.7%	1.8%	3.0%	2.1%	3.6%
W: 1 000 001 – 2 000 000	2.0%	5.3%	1.4%	2.9%	1.5%	3.2%	1.8%	3.7%
X: 2 000 001 – 5 000 000	0.5%	1.7%	0.4%	0.9%	0.4%	1.0%	0.5%	1.2%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.1: Assessed individual taxpayers: Deductions, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	2 076 682	23 747	2 158 422	26 575	2 214 173	29 056	2 161 841	30 557
4002 Arrears pension fund contributions	54 804	70	56 251	77	57 185	80	58 067	85
4006 Current retirement annuity fund contributions	1 341 887	11 391	1 390 208	13 068	1 447 000	14 347	1 477 129	15 698
4007 Arrears retirement annuity fund contributions	26 439	37	30 651	41	29 797	43	32 783	49
4008 Medical expenses (total)	2 389 505	28 272	3 010 285	58 164	3 095 261	63 922	824 281	15 150
4009 Medical expenses (disabled)	31 427	1 252	33 268	1 701	41 514	2 230	44 033	1 723
4011 Donations	53 464	339	52 508	402	63 647	506	73 009	594
4014 Travel expenses - fixed cost - business cost claimed against allowance	494 302	21 643	391 036	18 587	374 505	18 283	358 123	18 865
4015 Travel expenses - actual business cost	37 044	1 091	38 599	1 192	36 076	1 177	35 672	1 232
4016 Other	113 916	4 573	47 113	2 925	46 505	2 878	35 425	2 351
4017 Subsistence allowance - local	7 589	73	7 134	71	7 673	87	8 438	100
4018 Income protection contributions	136 775	1 115	158 848	1 311	188 313	1 572	332 395	2 238
4027 Depreciation	24 537	240	21 090	227	15 106	169	9 902	116
4028 Home office expense	27 759	457	33 689	685	24 944	545	16 639	385
Other ¹	42 393	1 785	65 367	2 396	76 219	6 322	41 311	5 922
Total		96 087		127 422		141 216		95 067
Percentage of total								
4001 Current pension fund contributions		24.7%		20.9%		20.6%		32.1%
4002 Arrears pension fund contributions		0.1%		0.1%		0.1%		0.1%
4006 Current retirement annuity fund contributions		11.9%		10.3%		10.2%		16.5%
4007 Arrears retirement annuity fund contributions		0.0%		0.0%		0.0%		0.1%
4008 Medical expenses (total)		29.4%		45.6%		45.3%		15.9%
4009 Medical expenses (disabled)		1.3%		1.3%		1.6%		1.8%
4011 Donations		0.4%		0.3%		0.4%		0.6%
4014 Travel expenses - fixed cost - business cost claimed against allowance		22.5%		14.6%		12.9%		19.8%
4015 Travel expenses - actual business cost		1.1%		0.9%		0.8%		1.3%
4016 Other		4.8%		2.3%		2.0%		2.5%
4017 Subsistence allowance - local		0.1%		0.1%		0.1%		0.1%
4018 Income protection contributions		1.2%		1.0%		1.1%		2.4%
4027 Depreciation		0.2%		0.2%		0.1%		0.1%
4028 Home office expense		0.5%		0.5%		0.4%		0.4%
Other ¹		1.9%		1.9%		4.5%		6.2%
Total		100.0%		100.0%		100.0%		100.0%

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

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	2 068	19	1 990	20	1 885	19	1 203	17
B: = 0	23	0	26	0	30	0	7	0
C: 1 – 20 000	10 926	14	11 212	13	9 188	11	5 542	7
D: 20 001 – 30 000	10 922	20	10 859	20	9 753	17	5 905	9
E: 30 001 – 40 000	14 658	35	14 516	33	14 065	32	7 050	14
F: 40 001 – 50 000	23 321	72	20 669	60	19 122	55	9 466	24
G: 50 001 – 60 000	51 493	189	38 635	139	28 920	104	12 918	40
H: 60 001 – 70 000	97 025	412	70 516	297	50 179	212	23 991	89
I: 70 001 – 80 000	91 262	437	106 866	510	83 267	405	38 929	170
J: 80 001 – 90 000	84 799	454	87 774	468	104 278	562	55 914	279
K: 90 000 – 100 000	89 640	535	77 777	459	89 349	527	69 700	379
L: 100 001 – 110 000	94 073	623	84 410	547	78 274	508	76 628	446
M: 110 001 – 120 000	109 105	791	88 198	632	81 833	585	76 300	481
N: 120 001 – 130 000	95 212	746	101 936	794	86 230	673	75 972	528
O: 130 001 – 140 000	89 515	764	91 463	769	108 039	908	73 468	557
P: 140 001 – 150 000	106 731	1 015	88 495	813	90 466	812	74 579	614
Q: 150 001 – 200 000	447 323	4 945	462 826	5 172	438 318	4 958	404 255	4 044
R: 200 001 – 300 000	351 441	4 980	424 284	6 171	489 606	7 269	612 237	8 792
S: 300 001 – 400 000	136 768	2 509	164 770	3 103	183 815	3 541	233 472	4 434
T: 400 001 – 500 000	64 629	1 439	78 503	1 762	93 089	2 141	115 849	2 659
U: 500 001 – 750 000	68 185	1 947	83 718	2 408	95 398	2 767	116 677	3 353
V: 750 001 – 1 000 000	18 846	720	24 264	930	29 890	1 153	36 249	1 414
W: 1 000 001 – 2 000 000	14 619	748	19 277	1 002	23 313	1 259	28 089	1 517
X: 2 000 001 – 5 000 000	3 531	265	4 687	359	5 009	423	6 267	533
Y: 5 000 001 +	567	69	751	92	857	114	1 174	159
Total	2 076 682	23 747	2 158 422	26 575	2 214 173	29 056	2 161 841	30 557

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	0.5%	0.1%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.7%	0.1%	0.6%	0.1%	0.3%	0.0%
F: 40 001 – 50 000	1.1%	0.3%	1.0%	0.2%	0.9%	0.2%	0.4%	0.1%
G: 50 001 – 60 000	2.5%	0.8%	1.8%	0.5%	1.3%	0.4%	0.6%	0.1%
H: 60 001 – 70 000	4.7%	1.7%	3.3%	1.1%	2.3%	0.7%	1.1%	0.3%
I: 70 001 – 80 000	4.4%	1.8%	5.0%	1.9%	3.8%	1.4%	1.8%	0.6%
J: 80 001 – 90 000	4.1%	1.9%	4.1%	1.8%	4.7%	1.9%	2.6%	0.9%
K: 90 000 – 100 000	4.3%	2.3%	3.6%	1.7%	4.0%	1.8%	3.2%	1.2%
L: 100 001 – 110 000	4.5%	2.6%	3.9%	2.1%	3.5%	1.7%	3.5%	1.5%
M: 110 001 – 120 000	5.3%	3.3%	4.1%	2.4%	3.7%	2.0%	3.5%	1.6%
N: 120 001 – 130 000	4.6%	3.1%	4.7%	3.0%	3.9%	2.3%	3.5%	1.7%
O: 130 001 – 140 000	4.3%	3.2%	4.2%	2.9%	4.9%	3.1%	3.4%	1.8%
P: 140 001 – 150 000	5.1%	4.3%	4.1%	3.1%	4.1%	2.8%	3.4%	2.0%
Q: 150 001 – 200 000	21.5%	20.8%	21.4%	19.5%	19.8%	17.1%	18.7%	13.2%
R: 200 001 – 300 000	16.9%	21.0%	19.7%	23.2%	22.1%	25.0%	28.3%	28.8%
S: 300 001 – 400 000	6.6%	10.6%	7.6%	11.7%	8.3%	12.2%	10.8%	14.5%
T: 400 001 – 500 000	3.1%	6.1%	3.6%	6.6%	4.2%	7.4%	5.4%	8.7%
U: 500 001 – 750 000	3.3%	8.2%	3.9%	9.1%	4.3%	9.5%	5.4%	11.0%
V: 750 001 – 1 000 000	0.9%	3.0%	1.1%	3.5%	1.3%	4.0%	1.7%	4.6%
W: 1 000 001 – 2 000 000	0.7%	3.1%	0.9%	3.8%	1.1%	4.3%	1.3%	5.0%
X: 2 000 001 – 5 000 000	0.2%	1.1%	0.2%	1.4%	0.2%	1.5%	0.3%	1.7%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%	0.1%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	4 926	22	4 747	23	4 568	22	2 143	10
B: = 0	1 174	2	1 018	2	927	2	1 070	2
C: 1 – 20 000	15 101	55	13 156	51	11 856	47	8 438	29
D: 20 001 – 30 000	11 233	49	9 594	44	8 318	39	5 336	22
E: 30 001 – 40 000	15 471	80	13 083	70	11 096	59	6 333	32
F: 40 001 – 50 000	23 077	124	18 985	109	15 738	90	8 594	48
G: 50 001 – 60 000	34 509	171	28 806	159	24 702	145	12 790	79
H: 60 001 – 70 000	41 016	172	35 435	175	29 293	156	20 703	120
I: 70 001 – 80 000	37 227	167	42 163	192	39 016	187	26 059	143
J: 80 001 – 90 000	36 020	168	36 417	181	41 983	198	32 898	173
K: 90 000 – 100 000	36 871	173	34 997	180	37 458	189	36 718	194
L: 100 001 – 110 000	40 684	192	36 979	193	35 870	193	37 990	202
M: 110 001 – 120 000	47 134	205	40 534	206	37 177	195	36 734	197
N: 120 001 – 130 000	46 103	210	45 522	222	40 558	212	36 436	198
O: 130 001 – 140 000	45 111	214	42 677	221	48 227	236	35 668	199
P: 140 001 – 150 000	60 881	256	43 793	232	43 150	230	37 344	206
Q: 150 001 – 200 000	273 199	1 287	274 786	1 440	261 709	1 408	216 117	1 199
R: 200 001 – 300 000	250 793	1 792	295 255	2 106	337 398	2 355	415 861	2 688
S: 300 001 – 400 000	117 698	1 238	134 619	1 434	147 811	1 572	181 119	1 779
T: 400 001 – 500 000	66 002	931	74 432	1 070	84 524	1 193	101 154	1 347
U: 500 001 – 750 000	79 161	1 483	91 996	1 758	102 577	1 990	119 073	2 272
V: 750 001 – 1 000 000	27 446	757	33 097	927	38 460	1 073	45 704	1 289
W: 1 000 001 – 2 000 000	24 119	983	29 631	1 257	34 848	1 503	41 002	1 830
X: 2 000 001 – 5 000 000	5 964	465	7 356	588	8 359	718	10 084	914
Y: 5 000 001 +	967	194	1 130	226	1 377	334	1 761	528
Total	1 341 887	11 391	1 390 208	13 068	1 447 000	14 347	1 477 129	15 698

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2010 – 2013
(continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.2%	0.3%	0.2%	0.3%	0.2%	0.1%	0.1%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.1%	0.5%	0.9%	0.4%	0.8%	0.3%	0.6%	0.2%
D: 20 001 – 30 000	0.8%	0.4%	0.7%	0.3%	0.6%	0.3%	0.4%	0.1%
E: 30 001 – 40 000	1.2%	0.7%	0.9%	0.5%	0.8%	0.4%	0.4%	0.2%
F: 40 001 – 50 000	1.7%	1.1%	1.4%	0.8%	1.1%	0.6%	0.6%	0.3%
G: 50 001 – 60 000	2.6%	1.5%	2.1%	1.2%	1.7%	1.0%	0.9%	0.5%
H: 60 001 – 70 000	3.1%	1.5%	2.5%	1.3%	2.0%	1.1%	1.4%	0.8%
I: 70 001 – 80 000	2.8%	1.5%	3.0%	1.5%	2.7%	1.3%	1.8%	0.9%
J: 80 001 – 90 000	2.7%	1.5%	2.6%	1.4%	2.9%	1.4%	2.2%	1.1%
K: 90 000 – 100 000	2.7%	1.5%	2.5%	1.4%	2.6%	1.3%	2.5%	1.2%
L: 100 001 – 110 000	3.0%	1.7%	2.7%	1.5%	2.5%	1.3%	2.6%	1.3%
M: 110 001 – 120 000	3.5%	1.8%	2.9%	1.6%	2.6%	1.4%	2.5%	1.3%
N: 120 001 – 130 000	3.4%	1.8%	3.3%	1.7%	2.8%	1.5%	2.5%	1.3%
O: 130 001 – 140 000	3.4%	1.9%	3.1%	1.7%	3.3%	1.6%	2.4%	1.3%
P: 140 001 – 150 000	4.5%	2.2%	3.2%	1.8%	3.0%	1.6%	2.5%	1.3%
Q: 150 001 – 200 000	20.4%	11.3%	19.8%	11.0%	18.1%	9.8%	14.6%	7.6%
R: 200 001 – 300 000	18.7%	15.7%	21.2%	16.1%	23.3%	16.4%	28.2%	17.1%
S: 300 001 – 400 000	8.8%	10.9%	9.7%	11.0%	10.2%	11.0%	12.3%	11.3%
T: 400 001 – 500 000	4.9%	8.2%	5.4%	8.2%	5.8%	8.3%	6.8%	8.6%
U: 500 001 – 750 000	5.9%	13.0%	6.6%	13.5%	7.1%	13.9%	8.1%	14.5%
V: 750 001 – 1 000 000	2.0%	6.6%	2.4%	7.1%	2.7%	7.5%	3.1%	8.2%
W: 1 000 001 – 2 000 000	1.8%	8.6%	2.1%	9.6%	2.4%	10.5%	2.8%	11.7%
X: 2 000 001 – 5 000 000	0.4%	4.1%	0.5%	4.5%	0.6%	5.0%	0.7%	5.8%
Y: 5 000 001 +	0.1%	1.7%	0.1%	1.7%	0.1%	2.3%	0.1%	3.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	46 972	1 596	47 079	1 832	45 877	1 879	34 901	1 198
B: = 0	67	2	49	1	32	1	11	0
C: 1 – 20 000	36 514	621	34 701	659	31 295	665	16 748	396
D: 20 001 – 30 000	31 826	482	28 749	501	25 528	480	10 757	252
E: 30 001 – 40 000	43 376	657	40 293	690	34 698	632	12 795	296
F: 40 001 – 50 000	57 476	849	54 106	918	50 259	907	15 089	336
G: 50 001 – 60 000	85 616	1 076	79 654	1 304	68 804	1 193	19 100	391
H: 60 001 – 70 000	109 740	1 113	101 846	1 672	86 714	1 491	22 801	439
I: 70 001 – 80 000	111 482	1 116	126 301	2 077	110 260	1 945	23 985	460
J: 80 001 – 90 000	110 050	1 129	119 455	2 055	123 180	2 187	26 731	494
K: 90 000 – 100 000	109 243	1 076	112 355	1 978	121 211	2 215	31 231	542
L: 100 001 – 110 000	109 633	1 058	115 416	2 041	112 974	2 095	31 653	514
M: 110 001 – 120 000	115 992	1 088	117 316	2 168	112 369	2 093	31 381	500
N: 120 001 – 130 000	103 247	1 011	126 505	2 339	114 561	2 226	30 305	475
O: 130 001 – 140 000	94 538	993	115 479	2 103	131 840	2 545	30 982	462
P: 140 001 – 150 000	102 999	1 032	110 543	2 022	113 409	2 160	29 939	451
Q: 150 001 – 200 000	407 941	4 160	530 874	10 287	512 281	10 616	139 528	2 002
R: 200 001 – 300 000	353 006	4 165	535 178	10 682	601 850	12 967	168 911	2 590
S: 300 001 – 400 000	156 157	1 999	243 894	4 986	266 887	5 813	68 084	1 285
T: 400 001 – 500 000	77 365	1 064	127 548	2 658	147 805	3 295	34 543	720
U: 500 001 – 750 000	78 189	1 151	140 815	2 946	161 515	3 635	31 679	749
V: 750 001 – 1 000 000	23 449	391	47 036	1 008	57 197	1 311	7 342	266
W: 1 000 001 – 2 000 000	19 148	339	42 180	941	49 961	1 196	4 640	243
X: 2 000 001 – 5 000 000	4 697	89	11 084	252	12 542	316	978	75
Y: 5 000 001 +	782	15	1 829	45	2 212	58	167	14
Total	2 389 505	28 272	3 010 285	58 164	3 095 261	63 922	824 281	15 150

Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	2.0%	5.6%	1.6%	3.1%	1.5%	2.9%	4.2%	7.9%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.5%	2.2%	1.2%	1.1%	1.0%	1.0%	2.0%	2.6%
D: 20 001 – 30 000	1.3%	1.7%	1.0%	0.9%	0.8%	0.8%	1.3%	1.7%
E: 30 001 – 40 000	1.8%	2.3%	1.3%	1.2%	1.1%	1.0%	1.6%	2.0%
F: 40 001 – 50 000	2.4%	3.0%	1.8%	1.6%	1.6%	1.4%	1.8%	2.2%
G: 50 001 – 60 000	3.6%	3.8%	2.6%	2.2%	2.2%	1.9%	2.3%	2.6%
H: 60 001 – 70 000	4.6%	3.9%	3.4%	2.9%	2.8%	2.3%	2.8%	2.9%
I: 70 001 – 80 000	4.7%	3.9%	4.2%	3.6%	3.6%	3.0%	2.9%	3.0%
J: 80 001 – 90 000	4.6%	4.0%	4.0%	3.5%	4.0%	3.4%	3.2%	3.3%
K: 90 000 – 100 000	4.6%	3.8%	3.7%	3.4%	3.9%	3.5%	3.8%	3.6%
L: 100 001 – 110 000	4.6%	3.7%	3.8%	3.5%	3.6%	3.3%	3.8%	3.4%
M: 110 001 – 120 000	4.9%	3.8%	3.9%	3.7%	3.6%	3.3%	3.8%	3.3%
N: 120 001 – 130 000	4.3%	3.6%	4.2%	4.0%	3.7%	3.5%	3.7%	3.1%
O: 130 001 – 140 000	4.0%	3.5%	3.8%	3.6%	4.3%	4.0%	3.8%	3.1%
P: 140 001 – 150 000	4.3%	3.7%	3.7%	3.5%	3.7%	3.4%	3.6%	3.0%
Q: 150 001 – 200 000	17.1%	14.7%	17.6%	17.7%	16.6%	16.6%	16.9%	13.2%
R: 200 001 – 300 000	14.8%	14.7%	17.8%	18.4%	19.4%	20.3%	20.5%	17.1%
S: 300 001 – 400 000	6.5%	7.1%	8.1%	8.6%	8.6%	9.1%	8.3%	8.5%
T: 400 001 – 500 000	3.2%	3.8%	4.2%	4.6%	4.8%	5.2%	4.2%	4.8%
U: 500 001 – 750 000	3.3%	4.1%	4.7%	5.1%	5.2%	5.7%	3.8%	4.9%
V: 750 001 – 1 000 000	1.0%	1.4%	1.6%	1.7%	1.8%	2.1%	0.9%	1.8%
W: 1 000 001 – 2 000 000	0.8%	1.2%	1.4%	1.6%	1.6%	1.9%	0.6%	1.6%
X: 2 000 001 – 5 000 000	0.2%	0.3%	0.4%	0.4%	0.4%	0.5%	0.1%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	816	68	788	70	868	82	679	71
B: = 0	2	0	-	-	-	-	-	-
C: 1 – 20 000	469	21	424	20	428	22	319	15
D: 20 001 – 30 000	475	18	445	19	447	19	250	13
E: 30 001 – 40 000	702	24	632	23	650	26	332	11
F: 40 001 – 50 000	1 084	31	928	31	1 004	36	596	20
G: 50 001 – 60 000	1 405	38	1 340	42	1 391	46	943	26
H: 60 001 – 70 000	1 345	37	1 327	42	1 626	52	1 221	34
I: 70 001 – 80 000	1 225	33	1 215	40	1 585	55	1 252	31
J: 80 001 – 90 000	1 240	36	1 229	42	1 560	58	1 362	36
K: 90 000 – 100 000	1 160	35	1 204	47	1 528	58	1 392	34
L: 100 001 – 110 000	1 213	38	1 150	46	1 458	63	1 421	39
M: 110 001 – 120 000	1 158	36	1 098	44	1 528	71	1 446	39
N: 120 001 – 130 000	1 142	37	1 059	43	1 418	65	1 386	38
O: 130 001 – 140 000	1 106	34	1 102	44	1 365	63	1 389	41
P: 140 001 – 150 000	1 068	33	1 120	48	1 307	61	1 442	45
Q: 150 001 – 200 000	4 407	145	4 691	210	6 196	295	6 625	218
R: 200 001 – 300 000	4 684	183	5 235	268	6 803	363	8 806	294
S: 300 001 – 400 000	2 398	110	2 773	166	3 446	210	4 454	186
T: 400 001 – 500 000	1 434	80	1 722	115	2 109	146	2 588	119
U: 500 001 – 750 000	1 594	99	2 069	160	2 618	211	3 228	177
V: 750 001 – 1 000 000	597	44	763	69	973	89	1 329	91
W: 1 000 001 – 2 000 000	523	50	725	78	894	98	1 194	102
X: 2 000 001 – 5 000 000	161	19	202	29	271	36	307	36
Y: 5 000 001 +	19	2	27	4	41	6	72	9
Total	31 427	1 252	33 268	1 701	41 514	2 230	44 033	1 723

Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	2.6%	5.4%	2.4%	4.1%	2.1%	3.7%	1.5%	4.1%
B: = 0	0.0%	0.0%	–	–	–	–	–	–
C: 1 – 20 000	1.5%	1.7%	1.3%	1.2%	1.0%	1.0%	0.7%	0.9%
D: 20 001 – 30 000	1.5%	1.5%	1.3%	1.1%	1.1%	0.9%	0.6%	0.7%
E: 30 001 – 40 000	2.2%	1.9%	1.9%	1.4%	1.6%	1.1%	0.8%	0.6%
F: 40 001 – 50 000	3.4%	2.5%	2.8%	1.8%	2.4%	1.6%	1.4%	1.1%
G: 50 001 – 60 000	4.5%	3.1%	4.0%	2.5%	3.4%	2.0%	2.1%	1.5%
H: 60 001 – 70 000	4.3%	3.0%	4.0%	2.5%	3.9%	2.3%	2.8%	2.0%
I: 70 001 – 80 000	3.9%	2.6%	3.7%	2.4%	3.8%	2.5%	2.8%	1.8%
J: 80 001 – 90 000	3.9%	2.9%	3.7%	2.5%	3.8%	2.6%	3.1%	2.1%
K: 90 000 – 100 000	3.7%	2.8%	3.6%	2.7%	3.7%	2.6%	3.2%	2.0%
L: 100 001 – 110 000	3.9%	3.1%	3.5%	2.7%	3.5%	2.8%	3.2%	2.3%
M: 110 001 – 120 000	3.7%	2.9%	3.3%	2.6%	3.7%	3.2%	3.3%	2.3%
N: 120 001 – 130 000	3.6%	2.9%	3.2%	2.5%	3.4%	2.9%	3.1%	2.2%
O: 130 001 – 140 000	3.5%	2.7%	3.3%	2.6%	3.3%	2.8%	3.2%	2.4%
P: 140 001 – 150 000	3.4%	2.7%	3.4%	2.8%	3.1%	2.8%	3.3%	2.6%
Q: 150 001 – 200 000	14.0%	11.5%	14.1%	12.4%	14.9%	13.2%	15.0%	12.7%
R: 200 001 – 300 000	14.9%	14.6%	15.7%	15.8%	16.4%	16.3%	20.0%	17.1%
S: 300 001 – 400 000	7.6%	8.8%	8.3%	9.8%	8.3%	9.4%	10.1%	10.8%
T: 400 001 – 500 000	4.6%	6.4%	5.2%	6.8%	5.1%	6.5%	5.9%	6.9%
U: 500 001 – 750 000	5.1%	7.9%	6.2%	9.4%	6.3%	9.4%	7.3%	10.3%
V: 750 001 – 1 000 000	1.9%	3.5%	2.3%	4.0%	2.3%	4.0%	3.0%	5.3%
W: 1 000 001 – 2 000 000	1.7%	4.0%	2.2%	4.6%	2.2%	4.4%	2.7%	5.9%
X: 2 000 001 – 5 000 000	0.5%	1.5%	0.6%	1.7%	0.7%	1.6%	0.7%	2.1%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%	0.2%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	761	31	523	24	442	20	256	14
B: = 0	9	0	7	0	11	0	2	0
C: 1 – 20 000	1 012	16	546	9	555	10	238	4
D: 20 001 – 30 000	904	17	553	11	528	9	263	4
E: 30 001 – 40 000	1 335	27	875	18	822	16	377	7
F: 40 001 – 50 000	2 136	48	1 315	31	1 032	25	534	11
G: 50 001 – 60 000	3 777	89	2 311	62	1 822	47	842	20
H: 60 001 – 70 000	4 298	103	2 798	71	2 240	58	1 346	36
I: 70 001 – 80 000	4 988	122	3 310	90	2 737	74	1 732	47
J: 80 001 – 90 000	5 694	147	3 768	105	3 230	92	2 194	60
K: 90 000 – 100 000	6 730	182	4 318	128	3 733	110	2 561	75
L: 100 001 – 110 000	7 371	208	4 874	148	4 118	125	2 953	90
M: 110 001 – 120 000	7 941	232	5 477	175	4 727	146	3 146	102
N: 120 001 – 130 000	8 662	258	5 756	188	4 898	159	3 508	114
O: 130 001 – 140 000	9 204	287	6 307	212	5 180	172	3 852	135
P: 140 001 – 150 000	9 421	297	6 623	231	5 437	193	4 178	149
Q: 150 001 – 200 000	51 167	1 791	35 980	1 342	30 939	1 170	24 502	939
R: 200 001 – 300 000	102 847	4 162	76 488	3 315	69 050	3 062	59 030	2 698
S: 300 001 – 400 000	84 668	3 816	68 566	3 279	63 574	3 150	60 130	3 164
T: 400 001 – 500 000	56 855	2 831	47 784	2 506	48 734	2 556	50 408	2 818
U: 500 001 – 750 000	73 082	3 885	64 821	3 631	67 397	3 811	73 655	4 411
V: 750 001 – 1 000 000	25 030	1 441	23 220	1 393	25 264	1 483	29 582	1 815
W: 1 000 001 – 2 000 000	20 990	1 298	19 738	1 264	22 380	1 404	25 887	1 676
X: 2 000 001 – 5 000 000	4 728	309	4 472	310	4 931	342	5 742	396
Y: 5 000 001 +	654	45	574	40	641	45	854	60
Total	494 264	21 642	391 004	18 585	374 422	18 279	357 772	18 846

Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.1%	0.1%	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	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%
F: 40 001 – 50 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	0.8%	0.4%	0.6%	0.3%	0.5%	0.3%	0.2%	0.1%
H: 60 001 – 70 000	0.9%	0.5%	0.7%	0.4%	0.6%	0.3%	0.4%	0.2%
I: 70 001 – 80 000	1.0%	0.6%	0.8%	0.5%	0.7%	0.4%	0.5%	0.2%
J: 80 001 – 90 000	1.2%	0.7%	1.0%	0.6%	0.9%	0.5%	0.6%	0.3%
K: 90 000 – 100 000	1.4%	0.8%	1.1%	0.7%	1.0%	0.6%	0.7%	0.4%
L: 100 001 – 110 000	1.5%	1.0%	1.2%	0.8%	1.1%	0.7%	0.8%	0.5%
M: 110 001 – 120 000	1.6%	1.1%	1.4%	0.9%	1.3%	0.8%	0.9%	0.5%
N: 120 001 – 130 000	1.8%	1.2%	1.5%	1.0%	1.3%	0.9%	1.0%	0.6%
O: 130 001 – 140 000	1.9%	1.3%	1.6%	1.1%	1.4%	0.9%	1.1%	0.7%
P: 140 001 – 150 000	1.9%	1.4%	1.7%	1.2%	1.5%	1.1%	1.2%	0.8%
Q: 150 001 – 200 000	10.4%	8.3%	9.2%	7.2%	8.3%	6.4%	6.8%	5.0%
R: 200 001 – 300 000	20.8%	19.2%	19.6%	17.8%	18.4%	16.7%	16.5%	14.3%
S: 300 001 – 400 000	17.1%	17.6%	17.5%	17.6%	17.0%	17.2%	16.8%	16.8%
T: 400 001 – 500 000	11.5%	13.1%	12.2%	13.5%	13.0%	14.0%	14.1%	15.0%
U: 500 001 – 750 000	14.8%	18.0%	16.6%	19.5%	18.0%	20.8%	20.6%	23.4%
V: 750 001 – 1 000 000	5.1%	6.7%	5.9%	7.5%	6.7%	8.1%	8.3%	9.6%
W: 1 000 001 – 2 000 000	4.2%	6.0%	5.0%	6.8%	6.0%	7.7%	7.2%	8.9%
X: 2 000 001 – 5 000 000	1.0%	1.4%	1.1%	1.7%	1.3%	1.9%	1.6%	2.1%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	845	28	520	21	361	14	218	12
B: = 0	17	0	12	0	4	0	3	0
C: 1 – 20 000	952	21	659	14	504	11	268	9
D: 20 001 – 30 000	727	16	609	14	413	11	206	5
E: 30 001 – 40 000	982	22	786	18	535	11	317	9
F: 40 001 – 50 000	1 461	30	1 126	25	797	18	457	13
G: 50 001 – 60 000	2 135	42	2 214	47	1 651	33	893	21
H: 60 001 – 70 000	1 858	38	1 913	38	1 798	36	1 575	32
I: 70 001 – 80 000	1 731	38	1 678	38	1 597	34	1 401	30
J: 80 001 – 90 000	1 475	31	1 565	35	1 403	31	1 397	33
K: 90 000 – 100 000	1 405	31	1 414	32	1 385	33	1 296	31
L: 100 001 – 110 000	1 290	29	1 366	31	1 280	29	1 273	32
M: 110 001 – 120 000	1 220	29	1 269	31	1 198	30	1 281	32
N: 120 001 – 130 000	1 174	28	1 198	30	1 114	29	1 236	32
O: 130 001 – 140 000	1 067	26	1 087	27	1 049	28	1 184	31
P: 140 001 – 150 000	1 077	27	1 023	27	1 009	26	1 081	28
Q: 150 001 – 200 000	4 320	113	4 497	118	4 342	117	4 668	132
R: 200 001 – 300 000	5 227	158	5 772	171	5 687	183	6 138	197
S: 300 001 – 400 000	2 836	108	3 378	126	3 203	122	3 379	126
T: 400 001 – 500 000	1 762	77	2 057	92	2 077	93	2 187	99
U: 500 001 – 750 000	2 062	102	2 561	129	2 591	136	2 822	150
V: 750 001 – 1 000 000	698	41	919	54	1 028	63	1 186	79
W: 1 000 001 – 2 000 000	598	44	800	59	884	69	940	75
X: 2 000 001 – 5 000 000	101	8	157	13	144	16	175	19
Y: 5 000 001 +	21	2	15	2	15	2	22	2
Total	37 041	1 091	38 595	1 192	36 069	1 177	35 603	1 229

Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2010 - 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	2.3%	2.6%	1.3%	1.7%	1.0%	1.2%	0.6%	0.9%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 - 20 000	2.6%	1.9%	1.7%	1.2%	1.4%	1.0%	0.8%	0.7%
D: 20 001 - 30 000	2.0%	1.5%	1.6%	1.1%	1.1%	0.9%	0.6%	0.4%
E: 30 001 - 40 000	2.7%	2.0%	2.0%	1.5%	1.5%	1.0%	0.9%	0.7%
F: 40 001 - 50 000	3.9%	2.8%	2.9%	2.1%	2.2%	1.5%	1.3%	1.1%
G: 50 001 - 60 000	5.8%	3.9%	5.7%	3.9%	4.6%	2.8%	2.5%	1.7%
H: 60 001 - 70 000	5.0%	3.4%	5.0%	3.2%	5.0%	3.0%	4.4%	2.6%
I: 70 001 - 80 000	4.7%	3.5%	4.3%	3.2%	4.4%	2.9%	3.9%	2.5%
J: 80 001 - 90 000	4.0%	2.9%	4.1%	2.9%	3.9%	2.6%	3.9%	2.7%
K: 90 000 - 100 000	3.8%	2.8%	3.7%	2.7%	3.8%	2.8%	3.6%	2.5%
L: 100 001 - 110 000	3.5%	2.7%	3.5%	2.6%	3.5%	2.5%	3.6%	2.6%
M: 110 001 - 120 000	3.3%	2.7%	3.3%	2.6%	3.3%	2.5%	3.6%	2.6%
N: 120 001 - 130 000	3.2%	2.6%	3.1%	2.5%	3.1%	2.4%	3.5%	2.6%
O: 130 001 - 140 000	2.9%	2.4%	2.8%	2.3%	2.9%	2.3%	3.3%	2.5%
P: 140 001 - 150 000	2.9%	2.5%	2.7%	2.3%	2.8%	2.2%	3.0%	2.3%
Q: 150 001 - 200 000	11.7%	10.4%	11.7%	9.9%	12.0%	10.0%	13.1%	10.7%
R: 200 001 - 300 000	14.1%	14.5%	15.0%	14.3%	15.8%	15.6%	17.2%	16.1%
S: 300 001 - 400 000	7.7%	9.9%	8.8%	10.6%	8.9%	10.4%	9.5%	10.2%
T: 400 001 - 500 000	4.8%	7.1%	5.3%	7.7%	5.8%	7.9%	6.1%	8.0%
U: 500 001 - 750 000	5.6%	9.3%	6.6%	10.8%	7.2%	11.6%	7.9%	12.2%
V: 750 001 - 1 000 000	1.9%	3.8%	2.4%	4.5%	2.9%	5.4%	3.3%	6.4%
W: 1 000 001 - 2 000 000	1.6%	4.0%	2.1%	5.0%	2.5%	5.8%	2.6%	6.1%
X: 2 000 001 - 5 000 000	0.3%	0.7%	0.4%	1.1%	0.4%	1.4%	0.5%	1.5%
Y: 5 000 001 +	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.1%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	1 783	142	582	62	450	43	249	32
B: = 0	65	18	27	10	16	7	7	3
C: 1 – 20 000	1 772	54	696	23	506	18	226	9
D: 20 001 – 30 000	1 361	36	616	19	438	15	182	7
E: 30 001 – 40 000	1 773	51	818	25	639	20	229	7
F: 40 001 – 50 000	2 702	71	1 151	37	910	29	332	11
G: 50 001 – 60 000	4 007	104	2 063	62	1 699	50	494	16
H: 60 001 – 70 000	3 806	89	1 911	60	1 864	58	787	24
I: 70 001 – 80 000	3 688	89	1 675	53	1 746	56	882	26
J: 80 001 – 90 000	3 659	87	1 579	53	1 669	56	883	28
K: 90 000 – 100 000	3 591	86	1 507	52	1 535	50	883	28
L: 100 001 – 110 000	3 530	87	1 414	49	1 406	48	947	30
M: 110 001 – 120 000	3 437	86	1 340	47	1 428	49	930	33
N: 120 001 – 130 000	3 476	88	1 351	50	1 271	46	908	36
O: 130 001 – 140 000	3 480	87	1 212	45	1 268	45	879	32
P: 140 001 – 150 000	3 526	85	1 204	46	1 242	45	828	29
Q: 150 001 – 200 000	15 065	401	5 487	220	5 204	206	4 054	154
R: 200 001 – 300 000	19 330	621	7 730	375	7 746	381	6 477	300
S: 300 001 – 400 000	11 113	451	4 883	308	4 904	293	4 476	247
T: 400 001 – 500 000	7 167	355	3 053	251	3 130	238	3 028	208
U: 500 001 – 750 000	8 494	544	3 774	419	3 962	414	4 087	391
V: 750 001 – 1 000 000	3 084	273	1 435	234	1 610	228	1 684	227
W: 1 000 001 – 2 000 000	3 033	363	1 311	317	1 478	332	1 522	321
X: 2 000 001 – 5 000 000	830	198	262	92	345	134	346	131
Y: 5 000 001 +	151	109	26	17	31	14	35	14
Total	113 923	4 573	47 107	2 924	46 497	2 876	35 355	2 343

Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2010 – 2013 (continued)

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.6%	3.1%	1.2%	2.1%	1.0%	1.5%	0.7%	1.4%
B: = 0	0.1%	0.4%	0.1%	0.3%	0.0%	0.2%	0.0%	0.1%
C: 1 – 20 000	1.6%	1.2%	1.5%	0.8%	1.1%	0.6%	0.6%	0.4%
D: 20 001 – 30 000	1.2%	0.8%	1.3%	0.6%	0.9%	0.5%	0.5%	0.3%
E: 30 001 – 40 000	1.6%	1.1%	1.7%	0.9%	1.4%	0.7%	0.6%	0.3%
F: 40 001 – 50 000	2.4%	1.5%	2.4%	1.3%	2.0%	1.0%	0.9%	0.5%
G: 50 001 – 60 000	3.5%	2.3%	4.4%	2.1%	3.7%	1.8%	1.4%	0.7%
H: 60 001 – 70 000	3.3%	1.9%	4.1%	2.0%	4.0%	2.0%	2.2%	1.0%
I: 70 001 – 80 000	3.2%	2.0%	3.6%	1.8%	3.8%	1.9%	2.5%	1.1%
J: 80 001 – 90 000	3.2%	1.9%	3.4%	1.8%	3.6%	2.0%	2.5%	1.2%
K: 90 000 – 100 000	3.2%	1.9%	3.2%	1.8%	3.3%	1.8%	2.5%	1.2%
L: 100 001 – 110 000	3.1%	1.9%	3.0%	1.7%	3.0%	1.7%	2.7%	1.3%
M: 110 001 – 120 000	3.0%	1.9%	2.8%	1.6%	3.1%	1.7%	2.6%	1.4%
N: 120 001 – 130 000	3.1%	1.9%	2.9%	1.7%	2.7%	1.6%	2.6%	1.5%
O: 130 001 – 140 000	3.1%	1.9%	2.6%	1.6%	2.7%	1.6%	2.5%	1.3%
P: 140 001 – 150 000	3.1%	1.9%	2.6%	1.6%	2.7%	1.6%	2.3%	1.2%
Q: 150 001 – 200 000	13.2%	8.8%	11.6%	7.5%	11.2%	7.2%	11.5%	6.6%
R: 200 001 – 300 000	17.0%	13.6%	16.4%	12.8%	16.7%	13.2%	18.3%	12.8%
S: 300 001 – 400 000	9.8%	9.9%	10.4%	10.5%	10.5%	10.2%	12.7%	10.5%
T: 400 001 – 500 000	6.3%	7.8%	6.5%	8.6%	6.7%	8.3%	8.6%	8.9%
U: 500 001 – 750 000	7.5%	11.9%	8.0%	14.3%	8.5%	14.4%	11.6%	16.7%
V: 750 001 – 1 000 000	2.7%	6.0%	3.0%	8.0%	3.5%	7.9%	4.8%	9.7%
W: 1 000 001 – 2 000 000	2.7%	7.9%	2.8%	10.9%	3.2%	11.5%	4.3%	13.7%
X: 2 000 001 – 5 000 000	0.7%	4.3%	0.6%	3.1%	0.7%	4.7%	1.0%	5.6%
Y: 5 000 001 +	0.1%	2.4%	0.1%	0.6%	0.1%	0.5%	0.1%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.9: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	354 048	1 204	329 900	1 112	265 084	843	207 117	643
B: 5 001 – 10 000	707 960	5 262	669 814	4 952	702 681	5 163	660 442	4 912
C: 10 001 – 15 000	608 325	7 475	606 009	7 442	609 361	7 644	537 961	6 754
D: 10 001 – 20 000	196 686	3 374	292 384	4 963	315 675	5 424	389 863	6 692
E: 20 001 – 25 000	94 835	2 102	110 170	2 455	137 325	3 038	154 037	3 427
F: 25 001 – 30 000	45 875	1 252	59 389	1 618	73 477	1 998	81 032	2 208
G: 30 001 – 35 000	23 629	763	33 068	1 064	40 737	1 316	46 781	1 506
H: 35 001 – 40 000	14 632	546	18 763	700	22 307	833	27 423	1 024
I: 40 001 – 45 000	9 433	399	11 194	474	13 696	579	16 600	702
J: 45 001 – 50 000	6 021	285	7 784	370	8 868	419	10 609	502
K: 50 001 – 60 000	6 762	367	8 589	468	10 703	582	12 547	683
L: 60 001 – 70 000	3 326	214	4 579	295	5 436	352	6 323	407
M: 70 001 – 80 000	1 914	143	2 386	178	3 159	235	3 999	298
N: 80 001 – 90 000	1 035	87	1 511	128	1 824	154	2 290	194
O: 90 000 – 100 000	702	66	883	84	1 243	117	1 405	133
P: 100 001 – 120 000	757	82	1 015	111	1 201	131	1 603	174
Q: 120 001 – 140 000	299	39	430	55	667	86	797	103
R: 140 001 – 160 000	150	22	197	29	286	43	417	62
S: 160 001 – 180 000	96	16	110	19	127	21	192	32
T: 180 001 – 250 000	165	36	207	46	251	55	322	71
U: 250 001 +	32	12	40	14	65	24	81	30
Total	2 076 682	23 747	2 158 422	26 575	2 214 173	29 056	2 161 841	30 557

Table A2.7.10: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	861 588	2 322	794 475	2 229	806 133	2 298	786 960	2 263
B: 5 001 – 10 000	230 277	1 609	310 480	2 148	331 051	2 298	355 044	2 478
C: 10 001 – 15 000	88 163	1 079	100 507	1 228	107 848	1 317	116 251	1 421
D: 10 001 – 20 000	45 695	792	51 837	898	55 576	963	61 108	1 059
E: 20 001 – 25 000	28 475	638	31 924	715	34 354	770	36 511	819
F: 25 001 – 30 000	19 300	529	21 681	594	23 448	642	24 897	682
G: 30 001 – 35 000	13 135	425	14 831	480	16 265	527	16 688	541
H: 35 001 – 40 000	10 472	392	11 817	442	12 797	478	13 626	509
I: 40 001 – 45 000	7 685	326	8 647	367	9 518	404	9 992	424
J: 45 001 – 50 000	6 133	291	6 933	330	7 668	364	8 238	392
K: 50 001 – 60 000	8 588	471	10 022	549	11 100	609	11 885	653
L: 60 001 – 70 000	5 632	364	6 539	423	7 247	469	8 116	525
M: 70 001 – 80 000	3 936	294	4 558	341	5 355	400	5 757	430
N: 80 001 – 90 000	2 697	229	3 258	277	3 717	315	4 200	357
O: 90 000 – 100 000	2 008	191	2 459	234	2 832	270	3 326	317
P: 100 001 – 120 000	2 662	291	3 381	370	3 910	428	4 386	480
Q: 120 001 – 140 000	1 567	202	1 904	246	2 245	290	2 669	345
R: 140 001 – 160 000	1 085	162	1 282	192	1 506	225	1 898	284
S: 160 001 – 180 000	628	107	895	152	1 006	171	1 182	201
T: 180 001 – 250 000	1 442	318	1 904	418	2 276	502	2 822	626
U: 250 001 +	719	359	874	435	1 148	607	1 573	893
Total	1 341 887	11 391	1 390 208	13 068	1 447 000	14 347	1 477 129	15 698

Table A2.7.11: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	900 060	2 012	254 839	610	238 532	578	240 817	563
B: 5 001 – 10 000	565 776	4 134	667 334	5 221	671 884	5 502	153 244	1 117
C: 10 001 – 15 000	300 196	3 820	258 165	3 238	238 100	2 967	96 858	1 195
D: 10 001 – 20 000	195 303	3 450	556 260	9 356	563 219	9 811	69 689	1 211
E: 20 001 – 25 000	143 397	3 253	428 168	9 356	433 040	9 746	55 554	1 243
F: 25 001 – 30 000	89 137	2 448	356 545	9 553	367 474	10 129	42 892	1 176
G: 30 001 – 35 000	56 391	1 826	192 835	6 163	218 116	7 092	34 286	1 113
H: 35 001 – 40 000	38 326	1 432	103 562	3 845	125 718	4 706	28 319	1 058
I: 40 001 – 45 000	26 113	1 106	60 070	2 539	75 895	3 214	22 494	953
J: 45 001 – 50 000	18 529	877	37 985	1 797	47 079	2 229	16 111	762
K: 50 001 – 60 000	26 418	1 438	45 028	2 454	52 296	2 842	21 484	1 172
L: 60 001 – 70 000	13 209	852	23 145	1 491	30 367	1 955	15 447	1 005
M: 70 001 – 80 000	6 893	514	11 298	841	14 754	1 099	11 134	830
N: 80 001 – 90 000	3 731	315	5 818	492	7 740	654	6 151	521
O: 90 000 – 100 000	2 048	194	3 492	330	4 158	393	3 549	335
P: 100 001 – 120 000	1 868	202	2 843	308	3 745	405	3 283	355
Q: 120 001 – 140 000	802	103	1 228	159	1 383	178	1 251	161
R: 140 001 – 160 000	443	66	574	86	667	99	664	99
S: 160 001 – 180 000	249	42	320	54	362	61	334	56
T: 180 001 – 250 000	461	100	548	121	532	115	548	119
U: 250 001 +	155	88	228	151	200	146	172	103
Total	2 389 505	28 272	3 010 285	58 164	3 095 261	63 922	824 281	15 150

Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2010 – 2013

Tax year	2010 [94.7% assessed]		2011 [92.4% assessed]		2012 [89.0% assessed]		2013 [79.8% 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	23 692	63	21 028	56	19 084	51	16 724	44
B: 5 001 – 10 000	28 053	213	23 333	176	21 078	159	18 255	137
C: 10 001 – 15 000	32 764	411	25 006	313	22 915	286	19 577	244
D: 10 001 – 20 000	35 297	621	23 731	418	21 987	387	19 262	339
E: 20 001 – 25 000	39 660	902	25 679	583	23 669	538	20 600	468
F: 25 001 – 30 000	38 569	1 075	24 605	683	22 892	635	20 790	577
G: 30 001 – 35 000	30 525	996	21 322	694	20 261	659	18 524	603
H: 35 001 – 40 000	34 532	1 285	24 597	919	23 273	869	21 056	787
I: 40 001 – 45 000	30 563	1 298	22 038	937	20 226	860	18 362	780
J: 45 001 – 50 000	27 688	1 319	21 802	1 038	20 881	994	19 598	933
K: 50 001 – 60 000	50 222	2 764	39 527	2 186	37 879	2 096	35 689	1 976
L: 60 001 – 70 000	34 862	2 260	29 796	1 934	30 273	1 966	29 187	1 896
M: 70 001 – 80 000	27 926	2 087	25 301	1 891	25 900	1 935	26 276	1 964
N: 80 001 – 90 000	18 305	1 554	18 611	1 579	19 515	1 656	20 137	1 709
O: 90 000 – 100 000	13 228	1 255	13 870	1 315	13 806	1 309	15 414	1 462
P: 100 001 – 120 000	16 142	1 759	17 082	1 865	16 976	1 852	19 883	2 173
Q: 120 001 – 140 000	6 883	886	7 546	971	7 661	986	9 865	1 270
R: 140 001 – 160 000	3 027	449	3 358	499	3 377	502	4 691	698
S: 160 001 – 180 000	1 234	208	1 503	254	1 505	254	2 200	372
T: 180 001 – 250 000	1 087	225	1 235	254	1 277	264	1 945	403
U: 250 001 +	43	14	66	23	70	24	88	30
Total	494 302	21 643	391 036	18 587	374 505	18 283	358 123	18 865

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

Tax year		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxable income group	Number of taxpayers	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	20 115	-3 850	-3 535	-3 033	-2 729	-2 538	-2 335	-2 374	-2 725	-2 734	-2 209
B: = 0	45 938	-	1 653	3 017	4 305	5 765	6 864	7 561	8 581	9 639	11 371
C: 1 – 20 000	43 203	470	1 766	2 491	3 337	4 299	5 138	5 617	6 449	7 305	8 623
D: 20 001 – 30 000	44 595	1 168	2 019	2 654	3 347	4 158	4 972	5 497	6 182	6 894	8 127
E: 30 001 – 40 000	46 975	1 651	2 429	3 026	3 709	4 580	5 353	5 803	6 599	7 366	8 721
F: 40 001 – 50 000	54 037	2 444	3 301	4 011	4 851	5 865	6 787	7 351	8 294	9 243	10 939
G: 50 001 – 60 000	69 461	3 849	4 869	5 809	6 849	8 188	9 509	10 237	11 474	12 725	14 905
H: 60 001 – 70 000	124 171	8 116	9 699	11 240	12 835	15 218	17 708	19 380	21 644	23 953	27 998
I: 70 001 – 80 000	130 112	9 764	11 391	13 029	14 824	17 341	20 093	21 757	24 294	26 791	31 115
J: 80 001 – 90 000	152 591	12 951	14 769	16 709	18 660	21 582	24 896	27 203	30 411	33 472	38 764
K: 90 000 – 100 000	135 443	12 847	14 544	16 387	18 295	21 099	24 237	26 251	29 272	32 195	37 023
L: 100 001 – 110 000	121 970	12 787	14 435	16 143	18 017	20 672	23 603	25 489	28 316	31 020	35 627
M: 110 001 – 120 000	94 541	10 852	12 262	13 663	15 334	17 718	20 258	21 706	24 012	26 259	29 874
N: 120 001 – 130 000	76 484	9 547	10 756	11 984	13 517	15 524	17 755	18 847	20 955	22 902	25 862
O: 130 001 – 140 000	62 402	8 412	9 475	10 560	11 849	13 713	15 530	16 439	18 259	19 929	22 511
P: 140 001 – 150 000	49 342	7 147	8 064	8 999	10 182	11 797	13 273	13 858	15 375	16 759	18 928
Q: 150 001 – 200 000	166 700	28 709	32 390	36 182	41 162	47 535	53 383	55 517	61 426	66 699	74 743
R: 200 001 – 300 000	138 703	33 445	37 244	41 563	47 496	54 611	60 865	62 804	69 119	74 734	83 213
S: 300 001 – 400 000	51 928	17 777	19 393	21 846	25 011	28 710	31 722	32 542	35 787	38 491	42 489
T: 400 001 – 500 000	22 411	9 945	10 662	12 157	14 125	16 356	17 523	17 728	19 429	20 938	23 126
U: 500 001 – 750 000	19 957	11 949	12 539	14 500	17 078	19 720	20 947	20 706	22 620	24 476	27 305
V: 750 001 – 1 000 000	6 316	5 405	5 601	6 558	7 801	9 211	9 436	9 138	9 694	10 645	12 225
W: 1 000 001 – 2 000 000	5 670	7 494	7 710	9 138	10 849	13 011	12 259	11 871	12 560	13 552	15 426
X: 2 000 001 – 5 000 000	1 257	3 501	3 495	4 080	4 813	6 163	5 298	4 824	4 980	5 540	6 133
Y: 5 000 001 +	166	1 269	1 021	1 382	1 532	1 914	1 351	1 192	1 199	1 328	1 947
Total	1 684 488	217 647	247 952	284 095	327 047	382 212	426 424	446 943	494 209	540 120	614 786
<= 0	66 053	-3 850	-1 882	-16	1 576	3 227	4 529	5 187	5 857	6 905	9 162
1 – 60 000	258 271	9 581	14 384	17 991	22 093	27 090	31 758	34 505	38 998	43 533	51 315
60 001 – 120 000	758 828	67 315	77 101	87 171	97 965	113 632	130 796	141 785	157 949	173 690	200 401
120 001 – 500 000	567 970	114 982	127 983	143 291	163 341	188 245	210 051	217 735	240 352	260 453	290 872
500 000 +	33 366	29 619	30 366	35 658	42 072	50 019	49 291	47 731	51 054	55 540	63 036
Total	1 684 488	217 647	247 952	284 095	327 047	382 212	426 424	446 943	494 209	540 120	614 786

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

Taxable income group Percentage of total	Number of taxpayers	Tax year										
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
A: < 0	1.2%	-1.8%	-1.4%	-1.1%	-0.8%	-0.7%	-0.5%	-0.5%	-0.6%	-0.5%	-0.4%	
B: = 0	2.7%	0.0%	0.7%	1.1%	1.3%	1.5%	1.6%	1.7%	1.7%	1.8%	1.8%	
C: 1 – 20 000	2.6%	0.2%	0.7%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%	1.4%	1.4%	
D: 20 001 – 30 000	2.6%	0.5%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%	1.3%	1.3%	
E: 30 001 – 40 000	2.8%	0.8%	1.0%	1.1%	1.1%	1.2%	1.3%	1.3%	1.3%	1.4%	1.4%	
F: 40 001 – 50 000	3.2%	1.1%	1.3%	1.4%	1.5%	1.5%	1.6%	1.6%	1.7%	1.7%	1.8%	
G: 50 001 – 60 000	4.1%	1.8%	2.0%	2.0%	2.1%	2.1%	2.2%	2.3%	2.3%	2.4%	2.4%	
H: 60 001 – 70 000	7.4%	3.7%	3.9%	4.0%	3.9%	4.0%	4.2%	4.3%	4.4%	4.4%	4.6%	
I: 70 001 – 80 000	7.7%	4.5%	4.6%	4.6%	4.5%	4.5%	4.7%	4.9%	4.9%	5.0%	5.1%	
J: 80 001 – 90 000	9.1%	6.0%	6.0%	5.9%	5.7%	5.6%	5.8%	6.1%	6.2%	6.2%	6.3%	
K: 90 000 – 100 000	8.0%	5.9%	5.9%	5.8%	5.6%	5.5%	5.7%	5.9%	5.9%	6.0%	6.0%	
L: 100 001 – 110 000	7.2%	5.9%	5.8%	5.7%	5.5%	5.4%	5.5%	5.7%	5.7%	5.7%	5.8%	
M: 110 001 – 120 000	5.6%	5.0%	4.9%	4.8%	4.7%	4.6%	4.8%	4.9%	4.9%	4.9%	4.9%	
N: 120 001 – 130 000	4.5%	4.4%	4.3%	4.2%	4.1%	4.1%	4.2%	4.2%	4.2%	4.2%	4.2%	
O: 130 001 – 140 000	3.7%	3.9%	3.8%	3.7%	3.6%	3.6%	3.6%	3.7%	3.7%	3.7%	3.7%	
P: 140 001 – 150 000	2.9%	3.3%	3.3%	3.2%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	
Q: 150 001 – 200 000	9.9%	13.2%	13.1%	12.7%	12.6%	12.4%	12.5%	12.4%	12.4%	12.3%	12.2%	
R: 200 001 – 300 000	8.2%	15.4%	15.0%	14.6%	14.5%	14.3%	14.3%	14.1%	14.0%	13.8%	13.5%	
S: 300 001 – 400 000	3.1%	8.2%	7.8%	7.7%	7.6%	7.5%	7.4%	7.3%	7.2%	7.1%	6.9%	
T: 400 001 – 500 000	1.3%	4.6%	4.3%	4.3%	4.3%	4.3%	4.1%	4.0%	3.9%	3.9%	3.8%	
U: 500 001 – 750 000	1.2%	5.5%	5.1%	5.1%	5.2%	5.2%	4.9%	4.6%	4.6%	4.5%	4.4%	
V: 750 001 – 1 000 000	0.4%	2.5%	2.3%	2.3%	2.4%	2.4%	2.2%	2.0%	2.0%	2.0%	2.0%	
W: 1 000 001 – 2 000 000	0.3%	3.4%	3.1%	3.2%	3.3%	3.4%	2.9%	2.7%	2.5%	2.5%	2.5%	
X: 2 000 001 – 5 000 000	0.1%	1.6%	1.4%	1.4%	1.5%	1.6%	1.2%	1.1%	1.0%	1.0%	1.0%	
Y: 5 000 001 +	0.0%	0.6%	0.4%	0.5%	0.5%	0.5%	0.3%	0.3%	0.2%	0.2%	0.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
<= 0	3.9%	-1.8%	-0.8%	0.0%	0.5%	0.8%	1.1%	1.2%	1.2%	1.3%	1.5%	
1 – 60 000	15.3%	4.4%	5.8%	6.3%	6.8%	7.1%	7.4%	7.7%	7.9%	8.1%	8.3%	
60 001 – 120 000	45.0%	30.9%	31.1%	30.7%	30.0%	29.7%	30.7%	31.7%	32.0%	32.2%	32.6%	
120 001 – 500 000	33.7%	52.8%	51.6%	50.4%	49.9%	49.3%	49.3%	48.7%	48.6%	48.2%	47.3%	
500 000 +	2.0%	13.6%	12.2%	12.6%	12.9%	13.1%	11.6%	10.7%	10.3%	10.3%	10.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

Taxable income group	Number of taxpayers	Tax year										
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
		(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	20 115	0	90	216	330	466	596	603	665	777	921	
B: = 0	45 938	2	268	567	827	1 184	1 505	1 624	1 894	2 168	2 544	
C: 1 – 20 000	43 203	4	212	377	549	792	1 004	1 089	1 311	1 551	1 818	
D: 20 001 – 30 000	44 595	6	202	352	491	679	883	967	1 138	1 318	1 541	
E: 30 001 – 40 000	46 975	51	237	365	489	684	866	918	1 117	1 300	1 485	
F: 40 001 – 50 000	54 037	156	352	505	654	877	1 087	1 153	1 369	1 593	1 811	
G: 50 001 – 60 000	69 461	325	557	759	928	1 207	1 502	1 584	1 862	2 148	2 383	
H: 60 001 – 70 000	124 171	800	1 147	1 459	1 668	2 137	2 670	2 896	3 379	3 888	4 277	
I: 70 001 – 80 000	130 112	1 110	1 480	1 814	2 046	2 549	3 204	3 374	3 938	4 498	4 945	
J: 80 001 – 90 000	152 591	1 674	2 080	2 473	2 668	3 242	3 970	4 309	5 033	5 737	6 294	
K: 90 000 – 100 000	135 443	1 822	2 215	2 605	2 813	3 377	4 101	4 406	5 113	5 814	6 358	
L: 100 001 – 110 000	121 970	1 945	2 354	2 714	2 934	3 488	4 186	4 489	5 180	5 827	6 393	
M: 110 001 – 120 000	94 541	1 765	2 141	2 446	2 671	3 204	3 837	4 093	4 675	5 246	5 799	
N: 120 001 – 130 000	76 484	1 656	1 987	2 262	2 482	2 932	3 510	3 705	4 268	4 785	5 230	
O: 130 001 – 140 000	62 402	1 537	1 844	2 095	2 310	2 720	3 212	3 389	3 892	4 350	4 777	
P: 140 001 – 150 000	49 342	1 374	1 648	1 872	2 068	2 464	2 873	2 977	3 420	3 817	4 211	
Q: 150 001 – 200 000	166 700	6 236	7 374	8 313	9 221	10 870	12 609	13 084	14 887	16 456	18 093	
R: 200 001 – 300 000	138 703	8 742	10 041	11 249	12 520	14 565	16 610	17 095	19 186	21 036	23 104	
S: 300 001 – 400 000	51 928	5 314	5 927	6 703	7 515	8 690	9 704	9 941	11 094	12 040	13 146	
T: 400 001 – 500 000	22 411	3 181	3 478	3 987	4 571	5 333	5 725	5 758	6 382	6 932	7 584	
U: 500 001 – 750 000	19 957	4 039	4 328	5 041	5 907	6 828	7 275	7 129	7 848	8 538	9 460	
V: 750 001 – 1 000 000	6 316	1 919	2 027	2 383	2 825	3 352	3 442	3 306	3 511	3 875	4 437	
W: 1 000 001 – 2 000 000	5 670	2 771	2 895	3 445	4 072	4 951	4 600	4 447	4 716	5 106	5 794	
X: 2 000 001 – 5 000 000	1 257	1 350	1 358	1 587	1 872	2 422	2 067	1 888	1 944	2 164	2 385	
Y: 5 000 001 +	166	510	411	547	605	773	596	478	475	537	772	
Total	1 684 488	48 291	56 654	66 139	75 035	89 786	101 633	104 701	118 300	131 499	145 563	
<= 0	66 053	2	358	783	1 157	1 650	2 102	2 227	2 559	2 945	3 465	
1 – 60 000	258 271	542	1 560	2 358	3 111	4 239	5 343	5 710	6 798	7 909	9 038	
60 001 – 120 000	758 828	9 116	11 418	13 513	14 799	17 997	21 967	23 567	27 319	31 010	34 067	
120 001 – 500 000	567 970	28 041	32 299	36 481	40 687	47 574	54 243	55 949	63 130	69 415	76 144	
500 000 +	33 366	10 590	11 019	13 004	15 281	18 326	17 979	17 248	18 495	20 219	22 849	
Total	1 684 488	48 291	56 654	66 139	75 035	89 786	101 633	104 701	118 300	131 499	145 563	

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

Taxable income group Percentage of total	Number of taxpayers	Tax year											
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
A: < 0	1.2%	0.0%	0.2%	0.3%	0.4%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
B: = 0	2.7%	0.0%	0.5%	0.9%	1.1%	1.3%	1.5%	1.6%	1.6%	1.6%	1.6%	1.6%	1.7%
C: 1 – 20 000	2.6%	0.0%	0.4%	0.6%	0.7%	0.9%	1.0%	1.0%	1.1%	1.1%	1.2%	1.2%	1.2%
D: 20 001 – 30 000	2.6%	0.0%	0.4%	0.5%	0.7%	0.8%	0.9%	0.9%	1.0%	0.9%	1.0%	1.0%	1.1%
E: 30 001 – 40 000	2.8%	0.1%	0.4%	0.6%	0.7%	0.8%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%
F: 40 001 – 50 000	3.2%	0.3%	0.6%	0.8%	0.9%	1.0%	1.1%	1.1%	1.1%	1.1%	1.2%	1.2%	1.2%
G: 50 001 – 60 000	4.1%	0.7%	1.0%	1.1%	1.2%	1.3%	1.5%	1.5%	1.6%	1.6%	1.6%	1.6%	1.6%
H: 60 001 – 70 000	7.4%	1.7%	2.0%	2.2%	2.2%	2.4%	2.6%	2.8%	2.9%	2.9%	3.0%	3.0%	2.9%
I: 70 001 – 80 000	7.7%	2.3%	2.6%	2.7%	2.7%	2.8%	3.2%	3.2%	3.3%	3.4%	3.4%	3.4%	3.4%
J: 80 001 – 90 000	9.1%	3.5%	3.7%	3.7%	3.6%	3.6%	3.9%	4.1%	4.3%	4.4%	4.4%	4.4%	4.3%
K: 90 000 – 100 000	8.0%	3.8%	3.9%	3.9%	3.7%	3.8%	4.0%	4.2%	4.3%	4.4%	4.4%	4.4%	4.4%
L: 100 001 – 110 000	7.2%	4.0%	4.2%	4.1%	3.9%	3.9%	4.1%	4.3%	4.4%	4.4%	4.4%	4.4%	4.4%
M: 110 001 – 120 000	5.6%	3.7%	3.8%	3.7%	3.6%	3.6%	3.8%	3.9%	4.0%	4.0%	4.0%	4.0%	4.0%
N: 120 001 – 130 000	4.5%	3.4%	3.5%	3.4%	3.3%	3.3%	3.5%	3.5%	3.6%	3.6%	3.6%	3.6%	3.6%
O: 130 001 – 140 000	3.7%	3.2%	3.3%	3.2%	3.1%	3.0%	3.2%	3.2%	3.3%	3.3%	3.3%	3.3%	3.3%
P: 140 001 – 150 000	2.9%	2.8%	2.9%	2.8%	2.8%	2.7%	2.8%	2.8%	2.9%	2.9%	2.9%	2.9%	2.9%
Q: 150 001 – 200 000	9.9%	12.9%	13.0%	12.6%	12.3%	12.1%	12.4%	12.5%	12.6%	12.6%	12.5%	12.5%	12.4%
R: 200 001 – 300 000	8.2%	18.1%	17.7%	17.0%	16.7%	16.2%	16.3%	16.3%	16.2%	16.2%	16.0%	16.0%	15.9%
S: 300 001 – 400 000	3.1%	11.0%	10.5%	10.1%	10.0%	9.7%	9.5%	9.5%	9.4%	9.4%	9.2%	9.2%	9.0%
T: 400 001 – 500 000	1.3%	6.6%	6.1%	6.0%	6.1%	5.9%	5.6%	5.5%	5.4%	5.4%	5.3%	5.3%	5.2%
U: 500 001 – 750 000	1.2%	8.4%	7.6%	7.6%	7.9%	7.6%	7.2%	6.8%	6.6%	6.6%	6.5%	6.5%	6.5%
V: 750 001 – 1 000 000	0.4%	4.0%	3.6%	3.6%	3.8%	3.7%	3.4%	3.2%	3.0%	3.0%	2.9%	2.9%	3.0%
W: 1 000 001 – 2 000 000	0.3%	5.7%	5.1%	5.2%	5.4%	5.5%	4.5%	4.2%	4.0%	4.0%	3.9%	3.9%	4.0%
X: 2 000 001 – 5 000 000	0.1%	2.8%	2.4%	2.4%	2.5%	2.7%	2.0%	1.8%	1.6%	1.6%	1.6%	1.6%	1.6%
Y: 5 000 001 +	0.0%	1.1%	0.7%	0.8%	0.8%	0.9%	0.6%	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.9%	0.0%	0.6%	1.2%	1.5%	1.8%	2.1%	2.1%	2.2%	2.2%	2.2%	2.2%	2.4%
1 – 60 000	15.3%	1.1%	2.8%	3.6%	4.1%	4.7%	5.3%	5.5%	5.7%	6.0%	6.0%	6.2%	6.2%
60 001 – 120 000	45.0%	18.9%	20.2%	20.4%	19.7%	20.0%	21.6%	22.5%	23.1%	23.6%	23.6%	23.4%	23.4%
120 001 – 500 000	33.7%	58.1%	57.0%	55.2%	54.2%	53.0%	53.4%	53.4%	53.4%	52.8%	52.8%	52.3%	52.3%
500 000 +	2.0%	21.9%	19.5%	19.7%	20.4%	20.4%	17.7%	16.5%	15.6%	15.4%	15.4%	15.7%	15.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Taxable income group	Number of taxpayers	Tax year										
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
A: < 0	20 115	0.0%	-2.6%	-7.1%	-12.1%	-18.4%	-25.5%	-25.4%	-24.4%	-28.4%	-41.7%	
B: = 0	45 938	0.0%	16.2%	18.8%	19.2%	20.5%	21.9%	21.5%	22.1%	22.5%	22.4%	
C: 1 – 20 000	43 203	0.9%	12.0%	15.1%	16.4%	18.4%	19.6%	19.4%	20.3%	21.2%	21.1%	
D: 20 001 – 30 000	44 595	0.5%	10.0%	13.3%	14.7%	16.3%	17.8%	17.6%	18.4%	19.1%	19.0%	
E: 30 001 – 40 000	46 975	3.1%	9.8%	12.1%	13.2%	14.9%	16.2%	15.8%	16.9%	17.7%	17.0%	
F: 40 001 – 50 000	54 037	6.4%	10.7%	12.6%	13.5%	15.0%	16.0%	15.7%	16.5%	17.2%	16.6%	
G: 50 001 – 60 000	69 461	8.4%	11.4%	13.1%	13.6%	14.7%	15.8%	15.5%	16.2%	16.9%	16.0%	
H: 60 001 – 70 000	124 171	9.9%	11.8%	13.0%	13.0%	14.0%	15.1%	14.9%	15.6%	16.2%	15.3%	
I: 70 001 – 80 000	130 112	11.4%	13.0%	13.9%	13.8%	14.7%	15.9%	15.5%	16.2%	16.8%	15.9%	
J: 80 001 – 90 000	152 591	12.9%	14.1%	14.8%	14.3%	15.0%	15.9%	15.8%	16.6%	17.1%	16.2%	
K: 90 000 – 100 000	135 443	14.2%	15.2%	16.8%	15.4%	16.0%	16.9%	16.8%	17.5%	18.1%	17.2%	
L: 100 001 – 110 000	121 970	15.2%	16.3%	17.9%	16.3%	16.9%	17.7%	17.6%	18.3%	18.8%	17.9%	
M: 110 001 – 120 000	94 541	17.3%	18.5%	18.9%	17.4%	18.1%	18.9%	18.9%	19.5%	20.0%	19.4%	
N: 120 001 – 130 000	76 484	18.3%	19.5%	19.8%	18.4%	18.9%	19.8%	19.7%	20.4%	20.9%	20.2%	
O: 130 001 – 140 000	62 402	19.2%	20.4%	20.8%	19.5%	19.8%	20.7%	20.6%	21.3%	21.8%	21.2%	
P: 140 001 – 150 000	49 342	19.2%	22.8%	23.0%	20.3%	20.9%	21.6%	21.5%	22.2%	22.8%	22.2%	
Q: 150 001 – 200 000	166 700	21.7%	27.0%	27.1%	22.4%	22.9%	23.6%	23.6%	24.2%	24.7%	24.2%	
R: 200 001 – 300 000	138 703	26.1%	30.6%	30.7%	26.4%	26.7%	27.3%	27.2%	27.8%	28.1%	27.8%	
S: 300 001 – 400 000	51 928	29.9%	32.8%	32.8%	30.0%	30.3%	30.6%	30.5%	31.0%	31.3%	30.9%	
T: 400 001 – 500 000	22 411	32.0%	34.5%	34.8%	32.4%	32.6%	32.7%	32.5%	32.8%	33.1%	32.8%	
U: 500 001 – 750 000	19 957	33.8%	36.2%	36.3%	34.6%	34.6%	34.7%	34.4%	34.7%	34.9%	34.6%	
V: 750 001 – 1 000 000	6 316	35.5%	37.6%	37.7%	36.2%	36.4%	36.5%	36.2%	36.2%	36.4%	36.3%	
W: 1 000 001 – 2 000 000	5 670	37.0%	38.9%	38.9%	37.5%	38.1%	37.5%	37.5%	37.5%	37.7%	37.6%	
X: 2 000 001 – 5 000 000	1 257	38.6%	40.2%	39.6%	38.9%	39.3%	39.0%	39.1%	39.0%	39.1%	38.9%	
Y: 5 000 001 +	166	40.2%	39.6%	39.6%	39.5%	40.4%	44.1%	40.1%	39.6%	40.4%	39.7%	
Total	1 684 488	22.2%	22.8%	23.3%	22.9%	23.5%	23.8%	23.4%	23.9%	24.3%	23.7%	
<= 0	66 053	0.0%	-19.0%	-4775.9%	73.4%	51.1%	46.4%	42.9%	43.7%	42.7%	37.8%	
1 – 60 000	258 271	5.7%	10.8%	13.1%	14.1%	15.6%	16.8%	16.5%	17.4%	18.2%	17.6%	
60 001 – 120 000	758 828	13.5%	14.8%	15.5%	15.1%	15.8%	16.8%	16.6%	17.3%	17.9%	17.0%	
120 001 – 500 000	567 970	24.4%	25.2%	25.5%	24.9%	25.3%	25.8%	25.7%	26.3%	26.7%	26.2%	
500 000 +	33 366	35.8%	36.3%	36.5%	36.3%	36.6%	36.5%	36.1%	36.2%	36.4%	36.2%	
Total	1 684 488	22.2%	22.8%	23.3%	22.9%	23.5%	23.8%	23.4%	23.9%	24.3%	23.7%	

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

Taxable income group	Number of taxpayers	Tax year										
		2005	2006	2007	2008	2009	2010	2011	2012	2013		
A: < 0	20 115	-8.2%	-11.2%	-10.8%	-9.9%	-9.5%	-7.7%	-4.8%	-4.2%	-6.0%		
B: = 0	45 938	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
C: 1 – 20 000	43 203	276.1%	130.3%	92.3%	73.9%	61.4%	51.2%	45.4%	40.9%	38.2%		
D: 20 001 – 30 000	44 595	72.9%	50.8%	42.1%	37.4%	33.6%	29.5%	26.9%	24.8%	24.1%		
E: 30 001 – 40 000	46 975	47.1%	35.4%	31.0%	29.1%	26.5%	23.3%	21.9%	20.6%	20.3%		
F: 40 001 – 50 000	54 037	35.1%	28.1%	25.7%	24.5%	22.7%	20.1%	19.1%	18.1%	18.1%		
G: 50 001 – 60 000	69 461	26.5%	22.8%	21.2%	20.8%	19.8%	17.7%	16.9%	16.1%	16.2%		
H: 60 001 – 70 000	124 171	19.5%	17.7%	16.5%	17.0%	16.9%	15.6%	15.0%	14.5%	14.8%		
I: 70 001 – 80 000	130 112	16.7%	15.5%	14.9%	15.4%	15.5%	14.3%	13.9%	13.4%	13.7%		
J: 80 001 – 90 000	152 591	14.0%	13.6%	12.9%	13.6%	14.0%	13.2%	13.0%	12.6%	13.0%		
K: 90 000 – 100 000	135 443	13.2%	12.9%	12.5%	13.2%	13.5%	12.6%	12.5%	12.2%	12.5%		
L: 100 001 – 110 000	121 970	12.9%	12.4%	12.1%	12.8%	13.0%	12.2%	12.0%	11.7%	12.1%		
M: 110 001 – 120 000	94 541	13.0%	12.2%	12.2%	13.0%	13.3%	12.2%	12.0%	11.7%	11.9%		
N: 120 001 – 130 000	76 484	12.7%	12.0%	12.3%	12.9%	13.2%	12.0%	11.9%	11.6%	11.7%		
O: 130 001 – 140 000	62 402	12.6%	12.0%	12.1%	13.0%	13.0%	11.8%	11.7%	11.4%	11.6%		
P: 140 001 – 150 000	49 342	12.8%	12.2%	12.5%	13.3%	13.2%	11.7%	11.6%	11.2%	11.4%		
Q: 150 001 – 200 000	166 700	12.8%	12.3%	12.8%	13.4%	13.2%	11.6%	11.5%	11.1%	11.2%		
R: 200 001 – 300 000	138 703	11.4%	11.5%	12.4%	13.0%	12.7%	11.1%	10.9%	10.6%	10.7%		
S: 300 001 – 400 000	51 928	9.1%	10.9%	12.1%	12.7%	12.3%	10.6%	10.5%	10.1%	10.2%		
T: 400 001 – 500 000	22 411	7.2%	10.6%	12.4%	13.2%	12.0%	10.1%	10.0%	9.8%	9.8%		
U: 500 001 – 750 000	19 957	4.9%	10.2%	12.6%	13.3%	11.9%	9.6%	9.5%	9.4%	9.6%		
V: 750 001 – 1 000 000	6 316	3.6%	10.2%	13.0%	14.3%	11.8%	9.1%	8.7%	8.8%	9.5%		
W: 1 000 001 – 2 000 000	5 670	2.9%	10.4%	13.1%	14.8%	10.3%	8.0%	7.7%	7.7%	8.4%		
X: 2 000 001 – 5 000 000	1 257	-0.2%	8.0%	11.2%	15.2%	8.6%	5.5%	5.2%	5.9%	6.4%		
Y: 5 000 001 +	166	-19.6%	4.3%	6.5%	10.8%	1.3%	-1.0%	-0.8%	0.6%	4.9%		
Total	1 684 488	13.9%	14.2%	14.5%	15.1%	14.4%	12.7%	12.4%	12.0%	12.2%		
<= 0	66 053	-51.1%	-93.5%	-174.2%	0.0%	-203.3%	0.0%	-206.2%	0.0%	-210.1%		
1 – 60 000	258 271	50.1%	37.0%	32.1%	29.7%	27.1%	23.8%	22.2%	20.8%	20.5%		
60 001 – 120 000	758 828	14.5%	13.8%	13.3%	14.0%	14.2%	13.2%	13.0%	12.6%	12.9%		
120 001 – 500 000	567 970	11.3%	11.6%	12.4%	13.1%	12.8%	11.2%	11.1%	10.8%	10.9%		
500 000 +	33 366	2.5%	9.7%	12.4%	14.0%	10.7%	8.3%	8.1%	8.2%	8.8%		
Total	1 684 488	13.9%	14.2%	14.5%	15.1%	14.4%	12.7%	12.4%	12.0%	12.2%		

Table A2.9.1: Assessed individual taxpayers: Taxable income by age group, 2004 – 2013

Tax year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Age group (years)	Number of taxpayers	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
0 - 4	46	50	57	64	78	87	93	98	102	124
5 - 9	97	110	128	150	177	191	213	206	241	266
10 - 14	138	156	181	213	260	282	289	305	349	414
15 - 19	191	222	275	317	405	476	545	677	828	1 038
20 - 24	2 768	3 843	4 923	6 298	8 127	9 805	10 803	12 487	14 235	16 690
25 - 29	18 619	22 721	27 313	33 057	40 293	47 220	50 732	57 734	64 738	74 825
30 - 34	37 465	43 302	50 378	59 065	70 002	79 478	84 042	94 289	104 789	119 998
35 - 39	43 563	49 414	56 653	64 898	75 673	84 337	88 922	98 481	108 164	124 082
40 - 44	44 764	50 147	56 821	64 399	74 536	82 460	86 201	94 809	103 495	117 769
45 - 49	39 783	44 477	50 027	56 629	65 029	70 958	73 256	79 815	85 625	96 824
50 - 54	30 212	33 511	37 339	41 958	47 633	51 130	51 848	55 308	57 554	62 756
Total	217 647	247 952	284 095	327 047	382 212	426 424	446 943	494 209	540 120	614 786
Percentage of total										
0 - 4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5 - 9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10 - 14	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
15 - 19	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
20 - 24	1.3%	1.6%	1.7%	1.9%	2.1%	2.3%	2.4%	2.5%	2.6%	2.7%
25 - 29	8.6%	9.2%	9.6%	10.1%	10.5%	11.1%	11.4%	11.7%	12.0%	12.2%
30 - 34	17.2%	17.5%	17.7%	18.1%	18.3%	18.6%	18.8%	19.1%	19.4%	19.5%
35 - 39	20.0%	19.9%	19.9%	19.8%	19.8%	19.8%	19.9%	19.9%	20.0%	20.2%
40 - 44	20.6%	20.2%	20.0%	19.7%	19.5%	19.3%	19.3%	19.2%	19.2%	19.2%
45 - 49	18.3%	17.9%	17.6%	17.3%	17.0%	16.6%	16.4%	16.1%	15.9%	15.7%
50 - 54	13.9%	13.5%	13.1%	12.8%	12.5%	12.0%	11.6%	11.2%	10.7%	10.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.9.2: Assessed individual taxpayers: Tax assessed by age group, 2004 – 2013

Tax year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Age group (years)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
0 - 4	6	7	8	8	11	13	14	15	15	22
5 - 9	12	14	18	21	27	29	34	29	37	43
10 - 14	17	20	25	30	39	44	42	43	53	67
15 - 19	22	27	40	44	62	74	81	109	144	189
20 - 24	357	579	833	1 109	1 575	2 035	2 265	2 754	3 280	3 841
25 - 29	3 256	4 310	5 478	6 704	8 605	10 659	11 429	13 527	15 623	17 796
30 - 34	7 691	9 298	11 153	13 011	15 949	18 652	19 525	22 533	25 659	28 606
35 - 39	9 492	11 134	13 054	14 754	17 687	19 902	20 692	23 408	26 165	29 056
40 - 44	10 256	11 769	13 516	15 055	17 746	19 794	20 259	22 670	25 126	27 696
45 - 49	9 560	10 923	12 415	13 776	16 039	17 494	17 643	19 503	21 105	23 208
50 - 54	7 622	8 573	9 597	10 524	12 046	12 938	12 718	13 709	14 292	15 038
Total	48 291	56 654	66 139	75 035	89 786	101 633	104 701	118 300	131 499	145 563
Percentage of total										
0 - 4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5 - 9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10 - 14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15 - 19	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
20 - 24	0.7%	1.0%	1.3%	1.5%	1.8%	2.0%	2.2%	2.3%	2.5%	2.6%
25 - 29	6.7%	7.6%	8.3%	8.9%	9.6%	10.5%	10.9%	11.4%	11.9%	12.2%
30 - 34	15.9%	16.4%	16.9%	17.3%	17.8%	18.4%	18.6%	19.0%	19.5%	19.7%
35 - 39	19.7%	19.7%	19.7%	19.7%	19.7%	19.6%	19.8%	19.8%	19.9%	20.0%
40 - 44	21.2%	20.8%	20.4%	20.1%	19.8%	19.5%	19.3%	19.2%	19.1%	19.0%
45 - 49	19.8%	19.3%	18.8%	18.4%	17.9%	17.2%	16.9%	16.5%	16.0%	15.9%
50 - 54	15.8%	15.1%	14.5%	14.0%	13.4%	12.7%	12.1%	11.6%	10.9%	10.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.9.3: Assessed individual taxpayers: effective tax rate and compounded annual growth rate (CAGR) of taxable income by age group, 2004 – 2013

Tax year		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Age group (years)	Number of taxpayers											
Effective tax rate												
0 - 4	971	13.6%	13.4%	13.7%	12.5%	14.5%	14.7%	14.7%	15.3%	15.1%	18.0%	
5 - 9	2 385	12.0%	12.5%	14.2%	14.1%	15.3%	15.0%	15.8%	13.9%	15.2%	16.2%	
10 - 14	3 360	12.5%	12.9%	14.1%	14.0%	15.1%	15.5%	14.5%	14.0%	15.1%	16.2%	
15 - 19	5 308	11.8%	12.4%	14.7%	13.8%	15.2%	15.4%	14.8%	16.2%	17.4%	18.2%	
20 - 24	47 046	12.9%	15.1%	16.9%	17.6%	19.4%	20.8%	21.0%	22.1%	23.0%	23.0%	
25 - 29	191 219	17.5%	19.0%	20.1%	20.3%	21.4%	22.6%	22.5%	23.4%	24.1%	23.8%	
30 - 34	310 696	20.5%	21.5%	22.1%	22.0%	22.8%	23.5%	23.2%	23.9%	24.5%	23.8%	
35 - 39	331 527	21.8%	22.5%	23.0%	22.7%	23.4%	23.6%	23.3%	23.8%	24.2%	23.4%	
40 - 44	319 399	22.9%	23.5%	23.8%	23.4%	23.8%	24.0%	23.5%	23.9%	24.3%	23.5%	
45 - 49	272 028	24.0%	24.6%	24.8%	24.3%	24.7%	24.7%	24.1%	24.4%	24.6%	24.0%	
50 - 54	200 549	25.2%	25.6%	25.7%	25.1%	25.3%	25.3%	24.5%	24.8%	24.8%	24.0%	
Total	1 684 488	22.2%	22.8%	23.3%	22.9%	23.5%	23.8%	23.4%	23.9%	24.3%	23.7%	
CAGR of taxable income												
0 - 4	971	9.1%	11.8%	11.7%	11.7%	14.3%	13.7%	12.5%	11.5%	10.6%	11.7%	
5 - 9	2 385	12.7%	14.7%	14.7%	15.5%	16.2%	14.4%	13.9%	11.3%	12.0%	11.8%	
10 - 14	3 360	13.3%	14.6%	14.6%	15.7%	17.2%	15.4%	13.2%	12.1%	12.4%	13.0%	
15 - 19	5 308	15.9%	19.9%	19.9%	18.3%	20.6%	20.0%	19.1%	19.8%	20.1%	20.7%	
20 - 24	47 046	38.9%	33.4%	33.4%	31.5%	30.9%	28.8%	25.5%	24.0%	22.7%	22.1%	
25 - 29	191 219	22.0%	21.1%	21.1%	21.1%	21.3%	20.5%	18.2%	17.5%	16.9%	16.7%	
30 - 34	310 696	15.6%	16.0%	16.0%	16.4%	16.9%	16.2%	14.4%	14.1%	13.7%	13.8%	
35 - 39	331 527	13.4%	14.0%	14.0%	14.2%	14.8%	14.1%	12.6%	12.4%	12.0%	12.3%	
40 - 44	319 399	12.0%	12.7%	12.7%	12.9%	13.6%	13.0%	11.5%	11.3%	11.0%	11.3%	
45 - 49	272 028	11.8%	12.1%	12.1%	12.5%	13.1%	12.3%	10.7%	10.5%	10.1%	10.4%	
50 - 54	200 549	10.9%	11.2%	11.2%	11.6%	12.1%	11.1%	9.4%	9.0%	8.4%	8.5%	
Total	1 684 488	13.9%	14.2%	14.2%	14.5%	15.1%	14.4%	12.7%	12.4%	12.0%	12.2%	

Map A2.10: Assessed individual taxpayers by province, 2013

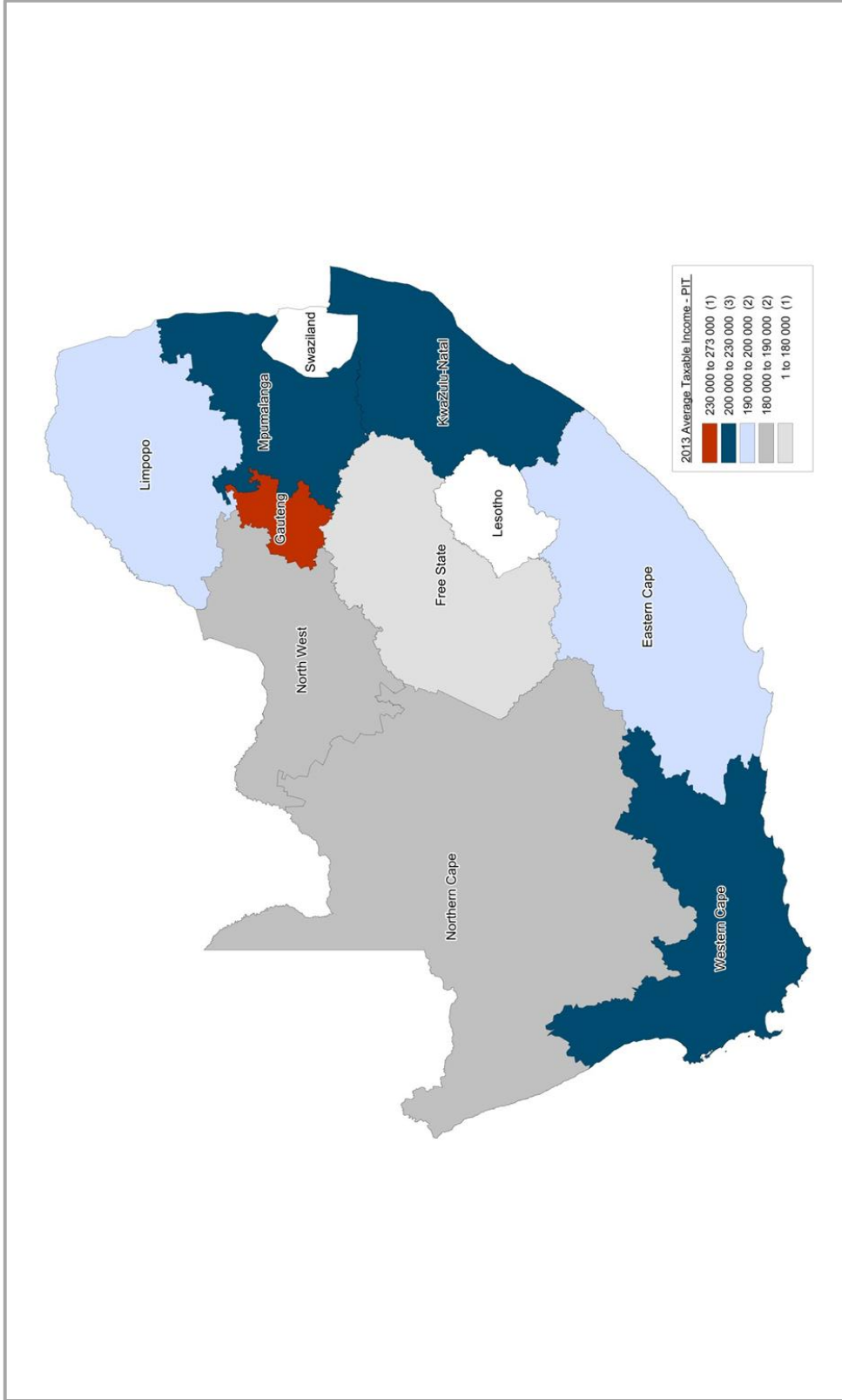


Table A2.10.1: Assessed individual taxpayers municipality for Eastern Cape province, 2012 - 2013

Tax year		2012				2013			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Amahlathi Local Municipality	EC124	4 622	596	90	129 014	4 090	640	87	156 589
Baviaans Local Municipality	EC107	770	57	12	74 609	693	82	15	117 803
Blue Crane Route Local Municipality	EC102	2 379	278	48	116 874	2 161	307	48	141 901
Buffalo City Metropolitan Municipality	BUF	96 496	17 414	3 115	180 468	88 248	18 786	3 195	212 875
Camdeboo Local Municipality	EC101	3 808	435	78	114 211	3 576	490	74	137 066
Elundini Local Municipality	EC141	14 124	2 600	485	184 102	13 950	2 965	524	212 563
Emalahleni Local Municipality	EC136	4 793	689	108	143 809	4 336	728	101	167 810
Engcobo Local Municipality	EC137	12 919	1 500	179	116 074	11 513	1 631	174	141 669
Gariep Local Municipality	EC144	1 774	159	31	89 866	1 758	201	30	114 251
Great Kei Local Municipality	EC123	1 031	134	26	130 025	959	151	27	157 593
Ikwezi Local Municipality	EC103	605	67	18	110 800	509	94	19	183 759
Inkwanca Local Municipality	EC133	1 074	108	16	100 857	791	110	15	139 107
Intsika Yethu Local Municipality	EC135	3 626	507	68	139 772	3 185	547	67	171 861
Inxuba Yethemba Local Municipality	EC131	11 200	2 149	445	191 862	10 740	2 381	451	221 696
Kouga Local Municipality	EC108	10 689	1 601	312	149 749	9 959	1 764	298	177 149
Kou-Kamma Local Municipality	EC109	1 760	255	47	144 688	1 641	283	48	172 322
Lukanji Local Municipality	EC134	17 221	2 714	428	157 599	15 162	2 976	447	196 284
Makana Local Municipality	EC104	7 459	1 279	223	171 512	6 930	1 389	227	200 390
Maletswai Local Municipality	EC143	3 456	476	76	137 814	3 150	542	84	171 922
Matatiele Local Municipality	EC441	8 942	1 304	192	145 787	8 369	1 495	199	178 656
Mbhashe Local Municipality	EC121	6 817	972	129	142 569	6 440	1 063	128	165 123
Mbizana Local Municipality	EC443	4 737	658	87	138 823	4 474	742	90	165 780
Mhlonlo Local Municipality	EC156	6 608	965	136	145 963	6 254	1 086	145	173 576
Mnquma Local Municipality	EC122	11 326	1 805	272	159 336	10 452	1 968	271	188 280
Ndlambe Local Municipality	EC105	7 003	979	173	139 773	6 498	1 100	182	169 345
Nelson Mandela Bay Metropolitan Municipality	NMA	155 009	26 854	4 711	173 239	143 378	29 028	4 776	202 459
Ngqushwa Local Municipality	EC126	2 635	352	48	133 449	2 411	379	46	157 094
Ngqiza Hill Local Municipality	EC153	8 460	1 248	166	147 492	8 207	1 410	169	171 809
Nkonkobe Local Municipality	EC127	6 537	967	145	147 932	5 917	1 042	143	176 034
Ntabankulu Local Municipality	EC444	1 918	281	38	146 675	1 725	310	38	179 733
Nxuba Local Municipality	EC128	1 215	143	32	117 562	1 145	170	34	148 873
Nyandeni Local Municipality	EC155	7 664	1 148	162	149 779	7 233	1 299	169	179 653
Port St Johns Local Municipality	EC154	4 043	574	75	142 056	3 734	647	78	173 316
Sakhisizwe Local Municipality	EC138	4 564	626	93	137 199	4 070	664	91	163 095
Senqu Local Municipality	EC142	5 752	776	123	134 991	5 262	862	118	163 844
Sundays River Valley Local Municipality	EC106	1 954	263	49	134 512	1 827	298	51	163 279
Tsolwana Local Municipality	EC132	1 173	145	25	123 657	1 059	159	26	149 725
Umzimvubu Local Municipality	EC442	6 178	922	127	149 168	5 743	1 012	125	176 153
King Sabata Dalindyebo Local Municipality	EC157	24 713	4 202	682	170 033	22 857	4 608	699	201 611
Total		477 054	78 201	13 269	163 926	440 406	85 408	13 509	193 931

Personal Income Tax

Table A2.10.1: Assessed individual taxpayers municipality for Eastern Cape province, 2012 - 2013
(continued)

Tax year		2012				2013			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	1.0%	0.8%	0.7%		0.9%	0.7%	0.6%	
Baviaans Local Municipality	EC107	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Blue Crane Route Local Munic	EC102	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Muni	BUF	20.2%	22.3%	23.5%		20.0%	22.0%	23.6%	
Camdeboo Local Municipality	EC101	0.8%	0.6%	0.6%		0.8%	0.6%	0.5%	
Elundini Local Municipality	EC141	3.0%	3.3%	3.7%		3.2%	3.5%	3.9%	
Emalahleni Local Municipality	EC136	1.0%	0.9%	0.8%		1.0%	0.9%	0.7%	
Engcobo Local Municipality	EC137	2.7%	1.9%	1.4%		2.6%	1.9%	1.3%	
Gariep Local Municipality	EC144	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ikwezi Local Municipality	EC103	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Inkwanca Local Municipality	EC133	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Intsika Yethu Local Municipali	EC135	0.8%	0.6%	0.5%		0.7%	0.6%	0.5%	
Inxuba Yethemba Local Munic	EC131	2.3%	2.7%	3.4%		2.4%	2.8%	3.3%	
Kouga Local Municipality	EC108	2.2%	2.0%	2.3%		2.3%	2.1%	2.2%	
Kou-Kamma Local Municipalit	EC109	0.4%	0.3%	0.4%		0.4%	0.3%	0.4%	
Lukanji Local Municipality	EC134	3.6%	3.5%	3.2%		3.4%	3.5%	3.3%	
Makana Local Municipality	EC104	1.6%	1.6%	1.7%		1.6%	1.6%	1.7%	
Maletswai Local Municipality	EC143	0.7%	0.6%	0.6%		0.7%	0.6%	0.6%	
Matatiele Local Municipality	EC441	1.9%	1.7%	1.4%		1.9%	1.8%	1.5%	
Mbhashe Local Municipality	EC121	1.4%	1.2%	1.0%		1.5%	1.2%	0.9%	
Mbizana Local Municipality	EC443	1.0%	0.8%	0.7%		1.0%	0.9%	0.7%	
Mhlontlo Local Municipality	EC156	1.4%	1.2%	1.0%		1.4%	1.3%	1.1%	
Mnquma Local Municipality	EC122	2.4%	2.3%	2.1%		2.4%	2.3%	2.0%	
Ndlambe Local Municipality	EC105	1.5%	1.3%	1.3%		1.5%	1.3%	1.3%	
Nelson Mandela Bay Metropol	NMA	32.5%	34.3%	35.5%		32.6%	34.0%	35.4%	
Ngqushwa Local Municipality	EC126	0.6%	0.4%	0.4%		0.5%	0.4%	0.3%	
Ngquza Hill Local Municipality	EC153	1.8%	1.6%	1.2%		1.9%	1.7%	1.2%	
Nkonkobe Local Municipality	EC127	1.4%	1.2%	1.1%		1.3%	1.2%	1.1%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Nxuba Local Municipality	EC128	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Nyandeni Local Municipality	EC155	1.6%	1.5%	1.2%		1.6%	1.5%	1.3%	
Port St Johns Local Municipal	EC154	0.8%	0.7%	0.6%		0.8%	0.8%	0.6%	
Sakhisizwe Local Municipality	EC138	1.0%	0.8%	0.7%		0.9%	0.8%	0.7%	
Senqu Local Municipality	EC142	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Sundays River Valley Local M	EC106	0.4%	0.3%	0.4%		0.4%	0.3%	0.4%	
Tsolwana Local Municipality	EC132	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Umzimwubu Local Municipality	EC442	1.3%	1.2%	1.0%		1.3%	1.2%	0.9%	
King Sabata Dalindyebo Local	EC157	5.2%	5.4%	5.1%		5.2%	5.4%	5.2%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.1 : Assessed individual taxpayers municipality for Eastern Cape province, 2013

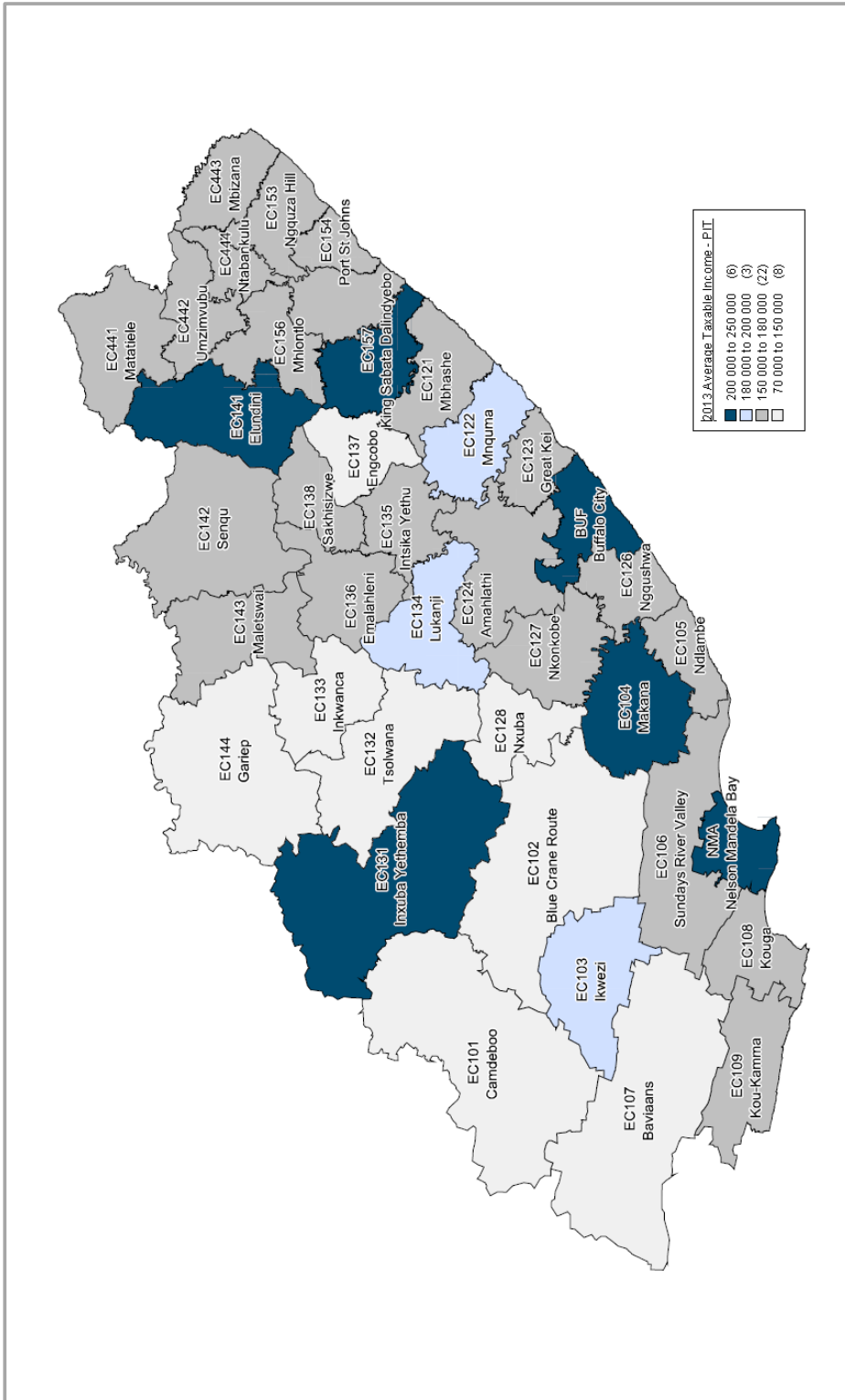


Table A2.10.2: Assessed individual taxpayers municipality for Free State province, 2012 - 2013

Tax year	2012				2013				
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	
Municipality									
Dihlabeng Local Municipality	FS192	14 409	1 984	348	137 708	13 331	2 200	357	165 018
Kopanong Local Municipality	FS162	3 784	424	72	112 142	3 529	509	76	144 321
Letsemeng Local Municipality	FS161	2 930	244	54	83 418	2 831	297	56	104 923
Mafube Local Municipality	FS205	3 893	420	75	107 907	3 739	478	82	127 880
Maluti a Phofung Local Municipality	FS194	16 159	2 117	327	131 026	14 918	2 366	331	158 629
Mangaung Metropolitan Municipality	MAN	98 868	16 945	2 984	171 392	93 303	18 733	3 091	200 777
Mantsopa Local Municipality	FS196	3 226	372	72	115 442	3 080	447	77	144 978
Masilonyana Local Municipality	FS181	4 786	437	83	91 205	4 464	481	75	107 657
Matjhabeng Local Municipality	FS184	46 617	7 386	1 248	158 434	45 281	8 409	1 306	185 706
Metsimaholo Local Municipality	FS204	24 152	4 356	879	180 355	23 587	5 215	964	221 087
Mohokare Local Municipality	FS163	1 996	193	36	96 665	1 894	238	36	125 526
Moqhaka Local Municipality	FS201	17 382	2 407	406	138 484	16 185	2 730	424	168 671
Nala Local Municipality	FS185	5 495	562	123	102 235	5 109	707	131	138 339
Naledi Local Municipality	FS164	1 226	133	24	108 796	1 212	151	23	124 589
Ngwathe Local Municipality	FS203	10 468	1 258	239	120 177	9 873	1 396	251	141 413
Nketoana Local Municipality	FS193	3 372	253	63	74 891	3 155	316	67	100 215
Phumelela Local Municipality	FS195	3 085	286	55	92 786	2 825	284	56	100 357
Setsoto Local Municipality	FS191	6 206	689	120	111 073	5 799	757	120	130 617
Tokologo Local Municipality	FS182	1 529	32	31	20 658	1 353	96	24	70 868
Tswelopele Local Municipality	FS183	3 787	214	90	56 584	3 530	357	105	101 242
Total		273 370	40 713	7 331	148 931	258 998	46 167	7 652	178 251
Percentage of total									
Dihlabeng Local Municipality	FS192	5.3%	4.9%	4.8%		5.1%	4.8%	4.7%	
Kopanong Local Municipality	FS162	1.4%	1.0%	1.0%		1.4%	1.1%	1.0%	
Letsemeng Local Municipality	FS161	1.1%	0.6%	0.7%		1.1%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.4%	1.0%	1.0%		1.4%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	5.9%	5.2%	4.5%		5.8%	5.1%	4.3%	
Mangaung Metropolitan Municipality	MAN	36.2%	41.6%	40.7%		36.0%	40.6%	40.4%	
Mantsopa Local Municipality	FS196	1.2%	0.9%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	FS181	1.8%	1.1%	1.1%		1.7%	1.0%	1.0%	
Matjhabeng Local Municipality	FS184	17.1%	18.1%	17.0%		17.5%	18.2%	17.1%	
Metsimaholo Local Municipality	FS204	8.8%	10.7%	12.0%		9.1%	11.3%	12.6%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	6.4%	5.9%	5.5%		6.2%	5.9%	5.5%	
Nala Local Municipality	FS185	2.0%	1.4%	1.7%		2.0%	1.5%	1.7%	
Naledi Local Municipality	FS164	0.4%	0.3%	0.3%		0.5%	0.3%	0.3%	
Ngwathe Local Municipality	FS203	3.8%	3.1%	3.3%		3.8%	3.0%	3.3%	
Nketoana Local Municipality	FS193	1.2%	0.6%	0.9%		1.2%	0.7%	0.9%	
Phumelela Local Municipality	FS195	1.1%	0.7%	0.8%		1.1%	0.6%	0.7%	
Setsoto Local Municipality	FS191	2.3%	1.7%	1.6%		2.2%	1.6%	1.6%	
Tokologo Local Municipality	FS182	0.6%	0.1%	0.4%		0.5%	0.2%	0.3%	
Tswelopele Local Municipality	FS183	1.4%	0.5%	1.2%		1.4%	0.8%	1.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.2: Assessed individual taxpayers municipality for Free State province, 2013

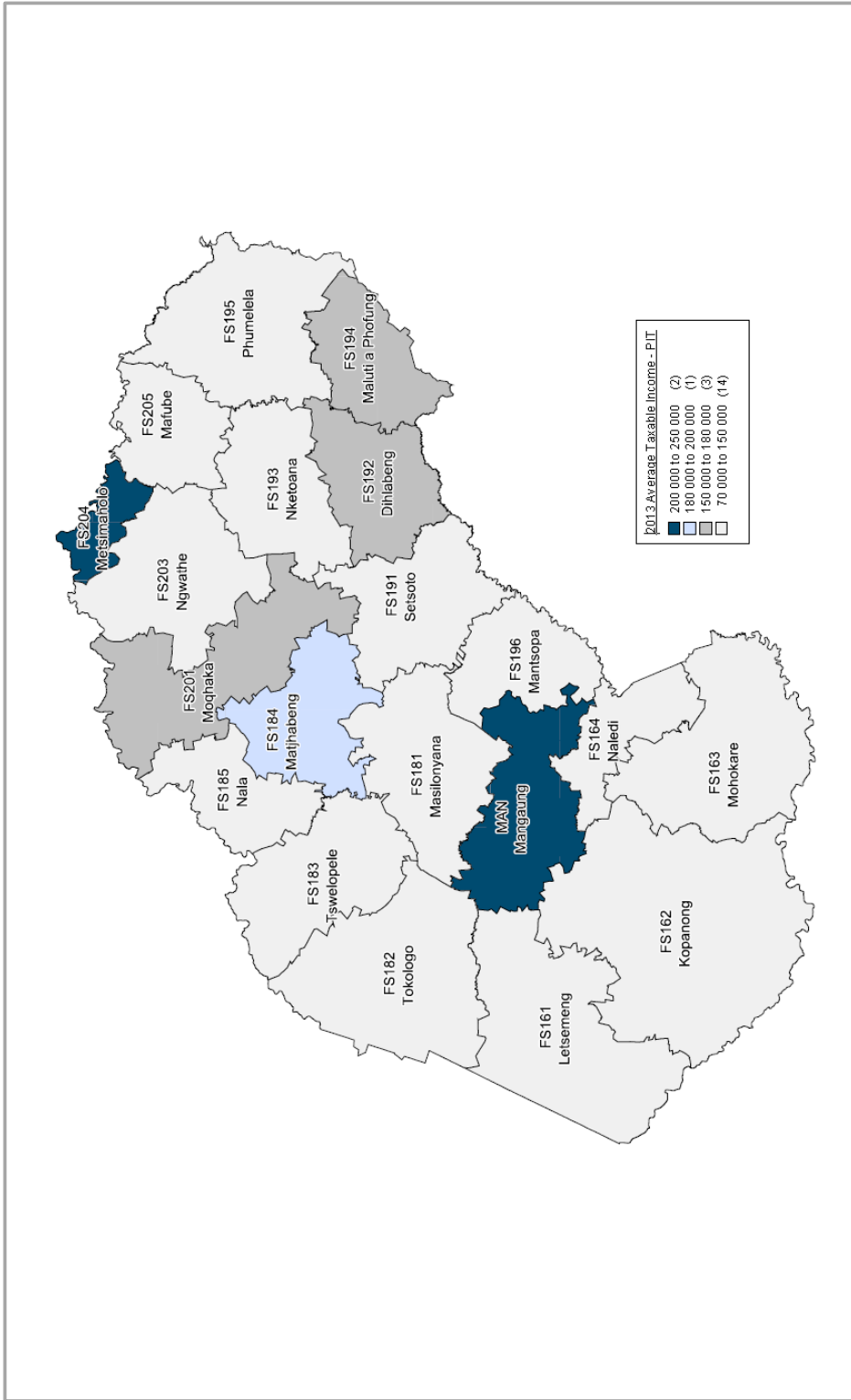


Table A2.10.3: Assessed individual taxpayers municipality for Gauteng province, 2012 - 2013

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	708 819	194 012	47 176	273 711	661 853	210 822	50 227	318 533
City of Tshwane Metropolitan Municipality	TSH	500 131	117 602	25 194	235 143	472 361	128 413	26 640	271 853
Ekurhuleni Metropolitan Municipality	EKU	532 102	106 120	20 875	199 436	495 518	115 840	22 014	233 776
Emfuleni Local Municipality	GT421	94 890	16 870	3 031	177 788	87 151	18 488	3 200	212 139
Lesedi Local Municipality	GT423	9 134	1 587	311	173 796	8 511	1 716	308	201 567
Merafong City Local Municipality	GT484	25 983	4 529	808	174 290	25 598	5 024	849	196 272
Midvaal Local Municipality	GT422	15 540	3 573	767	229 948	14 159	3 793	795	267 874
Mogale City Local Municipality	GT481	51 771	10 634	2 167	205 400	47 440	11 501	2 263	242 436
Randfontein Local Municipality	GT482	23 771	4 310	780	181 295	21 902	4 754	834	217 065
Westonaria Local Municipality	GT483	12 320	2 155	385	174 879	13 410	2 626	442	195 803
Total		1 974 461	461 392	101 495	233 680	1 847 903	502 977	107 573	272 188
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	35.9%	42.0%	46.5%		35.8%	41.9%	46.7%	
City of Tshwane Metropolitan Municipality	TSH	25.3%	25.5%	24.8%		25.6%	25.5%	24.8%	
Ekurhuleni Metropolitan Municipality	EKU	26.9%	23.0%	20.6%		26.8%	23.0%	20.5%	
Emfuleni Local Municipality	GT421	4.8%	3.7%	3.0%		4.7%	3.7%	3.0%	
Lesedi Local Municipality	GT423	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Merafong City Local Municipality	GT484	1.3%	1.0%	0.8%		1.4%	1.0%	0.8%	
Midvaal Local Municipality	GT422	0.8%	0.8%	0.8%		0.8%	0.8%	0.7%	
Mogale City Local Municipality	GT481	2.6%	2.3%	2.1%		2.6%	2.3%	2.1%	
Randfontein Local Municipality	GT482	1.2%	0.9%	0.8%		1.2%	0.9%	0.8%	
Westonaria Local Municipality	GT483	0.6%	0.5%	0.4%		0.7%	0.5%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.3: Assessed individual taxpayers municipality for Gauteng province, 2013

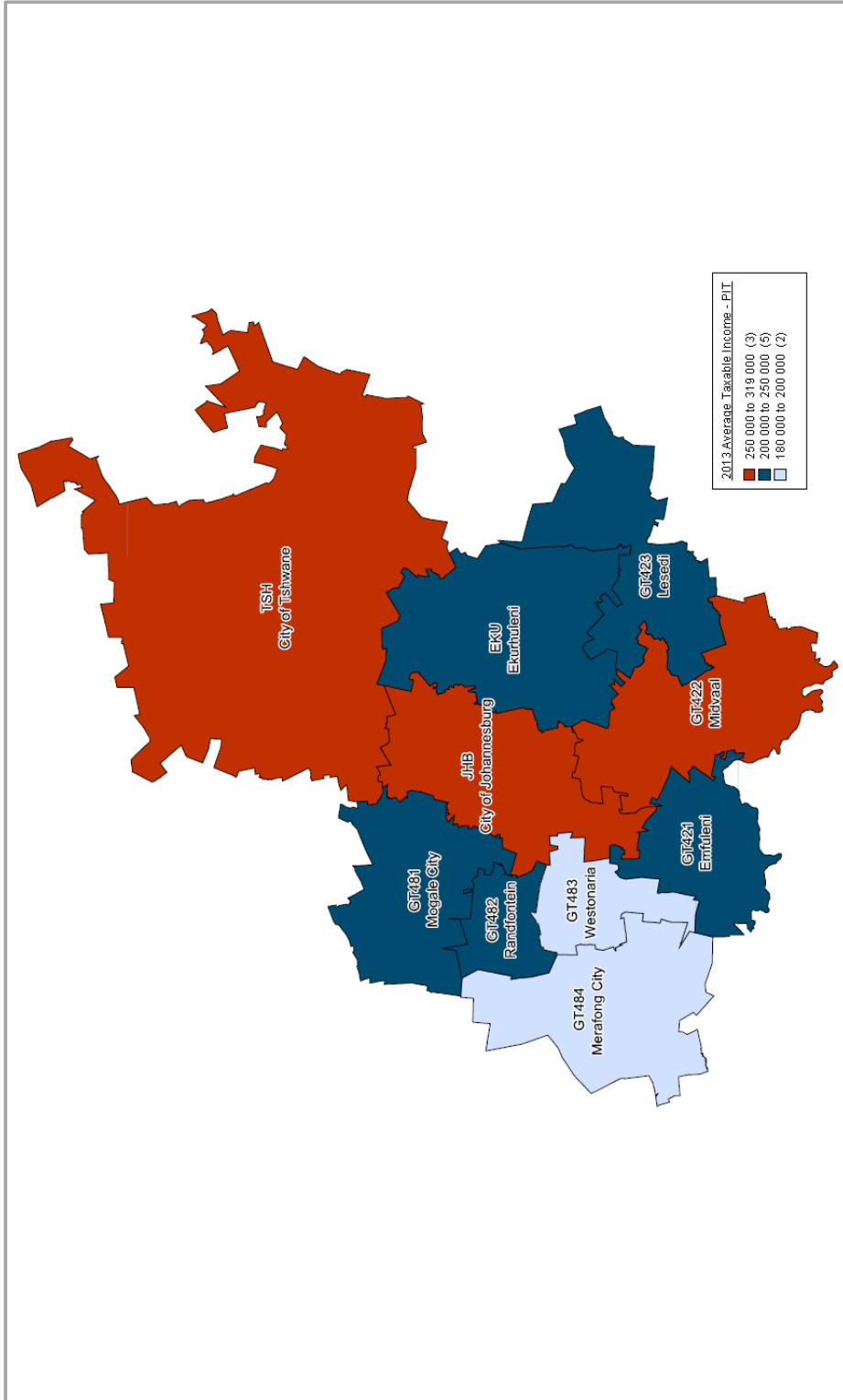


Table A2.10.4: Assessed individual taxpayers municipality for KwaZulu-Natal province, 2012 - 2013

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Abaqulusi Local Municipality	KZN263	11 071	1 738	283	156 973	10 662	1 934	291	181 370
Dannhauser Local Municipality	KZN254	3 246	505	88	155 445	3 091	556	86	179 962
eDumbe Local Municipality	KZN261	2 361	310	47	131 240	2 155	348	49	161 371
Emadlangeni Local Municipality	KZN253	1 031	132	24	127 823	1 001	153	26	152 585
Emnambithi/Ladysmith Local Municipality	KZN232	16 753	2 778	472	165 808	15 745	3 084	493	195 867
Endumeni Local Municipality	KZN241	7 982	1 283	220	160 706	7 619	1 283	232	168 332
Ethekwini Metropolitan Municipality	ETH	416 787	77 567	14 596	186 106	376 132	83 912	15 257	223 092
Ezingoleni Local Municipality	KZN215	2 059	253	30	122 660	1 942	290	31	149 338
Greater Kokstad Local Municipality	KZN433	4 748	771	133	162 484	4 592	854	134	185 941
Hibiscus Coast Local Municipality	KZN216	27 473	4 476	791	162 929	24 998	4 787	791	191 495
Hlabisa Local Municipality	KZN274	1 421	197	25	138 425	1 355	217	24	159 829
Imbabazane Local Municipality	KZN236	667	88	11	131 631	609	102	13	168 172
Impendle Local Municipality	KZN224	521	64	9	123 068	476	71	9	149 263
Indaka Local Municipality	KZN233	1 250	142	29	113 894	1 104	168	33	151 780
Ingwe Local Municipality	KZN431	2 258	265	43	117 542	2 068	312	45	150 742
Jozini Local Municipality	KZN272	7 078	931	118	131 603	6 518	985	112	151 048
Kwa Sani Local Municipality	KZN432	871	108	24	124 392	795	105	19	132 349
KwaDukuza Local Municipality	KZN292	14 942	2 916	608	195 134	13 566	3 205	625	236 258
Mandeni Local Municipality	KZN291	5 831	813	107	139 432	5 402	879	103	162 804
Maphumulo Local Municipality	KZN294	1 301	161	21	124 119	1 185	182	21	153 732
Mfolozi Local Municipality	KZN281	2 620	362	50	138 056	2 623	426	52	162 588
Mkhambathini Local Municipality	KZN226	820	127	22	155 368	710	138	23	194 811
Mpofana Local Municipality	KZN223	1 367	151	39	110 787	1 264	144	35	113 812
Msinga Local Municipality	KZN244	2 633	369	51	140 196	2 659	436	53	163 949
Mthonjaneni Local Municipality	KZN285	1 813	266	40	146 494	1 688	292	39	173 092
Mtubatuba Local Municipality	KZN275	6 615	947	132	143 132	6 354	1 073	134	168 947
Ndwedwe Local Municipality	KZN293	2 412	301	37	124 935	2 208	337	36	152 515
Newcastle Local Municipality	KZN252	25 639	4 413	727	172 127	24 625	4 907	755	199 269
Nkandla Local Municipality	KZN286	2 542	315	37	124 024	2 532	365	39	144 187
Nongoma Local Municipality	KZN265	4 446	589	74	132 393	4 222	674	77	159 642
Nqutu Local Municipality	KZN242	3 729	599	106	160 736	3 678	697	113	189 371
Ntambanana Local Municipality	KZN283	311	41	5	130 877	274	42	5	154 891
Okhahlamba Local Municipality	KZN235	2 855	278	60	97 439	2 699	348	67	128 990
Richmond Local Municipality	KZN227	1 012	129	25	127 505	913	152	24	166 041
The Big 5 False Bay Local Municipality	KZN273	1 720	196	27	114 110	1 620	231	28	142 624
The Msunduzi Local Municipality	KZN225	72 112	12 694	2 221	176 037	65 722	13 679	2 258	208 138
Ubuhlebezwe Local Municipality	KZN434	2 013	280	41	139 062	1 898	319	42	168 066
Ulundi Local Municipality	KZN266	9 336	1 253	159	134 255	8 985	1 447	163	161 077
Umdoni Local Municipality	KZN212	6 829	1 070	181	156 668	6 270	1 144	177	182 430
Umhlabyalingana Local Municipality	KZN271	3 107	396	49	127 357	2 984	453	50	151 862
uMhlatuze Local Municipality	KZN282	37 957	7 460	1 393	196 532	36 957	8 330	1 460	225 406
uMlalazi Local Municipality	KZN284	7 659	1 231	198	160 786	7 167	1 346	196	187 752
uMngeni Local Municipality	KZN222	11 795	1 872	367	158 672	10 823	2 008	376	185 550
uMshwathi Local Municipality	KZN221	2 837	409	65	144 248	2 639	473	73	179 335
Umtshezi Local Municipality	KZN234	5 850	831	131	141 973	5 288	908	134	171 688
UMuziwabantu Local Municipality	KZN214	2 650	394	56	148 652	2 471	436	56	176 294
Umvoti Local Municipality	KZN245	4 184	636	106	151 915	3 976	806	143	202 696
Umzimkhulu Local Municipality	KZN435	7 251	1 053	156	145 276	6 727	1 194	168	177 442
Umzumbi Local Municipality	KZN213	2 229	289	36	129 664	2 105	331	37	157 164
UPhongolo Local Municipality	KZN262	3 535	427	71	120 903	3 249	501	70	154 276
Vulamehlo Local Municipality	KZN211	1 079	141	19	130 677	990	163	20	164 445
Total		770 608	135 018	24 357	175 210	707 335	147 226	25 297	208 142

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

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Percentage of total									
Abaqulusi Local Municipality	KZN263	1.4%	1.3%	1.2%		1.5%	1.3%	1.1%	
Dannhauser Local Municipality	KZN254	0.4%	0.4%	0.4%		0.4%	0.4%	0.3%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Emnambithi/Ladysmith Local Municipality	KZN232	2.2%	2.1%	1.9%		2.2%	2.1%	1.9%	
Endumeni Local Municipality	KZN241	1.0%	1.0%	0.9%		1.1%	0.9%	0.9%	
Ethekwini Metropolitan Municipality	ETH	54.1%	57.4%	59.9%		53.2%	57.0%	60.3%	
Ezingoleni Local Municipality	KZN215	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Greater Kokstad Local Municipality	KZN433	0.6%	0.6%	0.5%		0.6%	0.6%	0.5%	
Hibiscus Coast Local Municipality	KZN216	3.6%	3.3%	3.2%		3.5%	3.3%	3.1%	
Hlabisa Local Municipality	KZN274	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Imbabazane Local Municipality	KZN236	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Impendle Local Municipality	KZN224	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Indaka Local Municipality	KZN233	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Ingwe Local Municipality	KZN431	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Jozini Local Municipality	KZN272	0.9%	0.7%	0.5%		0.9%	0.7%	0.4%	
Kwa Sani Local Municipality	KZN432	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
KwaDukuza Local Municipality	KZN292	1.9%	2.2%	2.5%		1.9%	2.2%	2.5%	
Mandeni Local Municipality	KZN291	0.8%	0.6%	0.4%		0.8%	0.6%	0.4%	
Maphumulo Local Municipality	KZN294	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.3%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mkhambathini Local Municipality	KZN226	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.2%		0.2%	0.1%	0.1%	
Msinga Local Municipality	KZN244	0.3%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mtubatuba Local Municipality	KZN275	0.9%	0.7%	0.5%		0.9%	0.7%	0.5%	
Ndwedwe Local Municipality	KZN293	0.3%	0.2%	0.2%		0.3%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.3%	3.3%	3.0%		3.5%	3.3%	3.0%	
Nkandla Local Municipality	KZN286	0.3%	0.2%	0.2%		0.4%	0.2%	0.2%	
Nongoma Local Municipality	KZN265	0.6%	0.4%	0.3%		0.6%	0.5%	0.3%	
Nqutu Local Municipality	KZN242	0.5%	0.4%	0.4%		0.5%	0.5%	0.4%	
Ntambanana Local Municipality	KZN283	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Okhahlamba Local Municipality	KZN235	0.4%	0.2%	0.2%		0.4%	0.2%	0.3%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Big 5 False Bay Local Municipality	KZN273	0.2%	0.1%	0.1%		0.2%	0.2%	0.1%	
The Msunduzi Local Municipality	KZN225	9.4%	9.4%	9.1%		9.3%	9.3%	8.9%	
Ubuhlebezwe Local Municipality	KZN434	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Ulundi Local Municipality	KZN266	1.2%	0.9%	0.7%		1.3%	1.0%	0.6%	
Umdoni Local Municipality	KZN212	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Umhlabyalingana Local Municipality	KZN271	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
uMhlatuze Local Municipality	KZN282	4.9%	5.5%	5.7%		5.2%	5.7%	5.8%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.5%	1.4%	1.5%		1.5%	1.4%	1.5%	
uMshwathi Local Municipality	KZN221	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Umtshezi Local Municipality	KZN234	0.8%	0.6%	0.5%		0.7%	0.6%	0.5%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
Umvoti Local Municipality	KZN245	0.5%	0.5%	0.4%		0.6%	0.5%	0.6%	
Umzimkhulu Local Municipality	KZN435	0.9%	0.8%	0.6%		1.0%	0.8%	0.7%	
Umzumbe Local Municipality	KZN213	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Vulamehlo Local Municipality	KZN211	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Table A2.10.5: Assessed individual taxpayers municipality for Limpopo province, 2012 - 2013

Tax year		2012				2013			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Aganang Local Municipality	LIM352	5 916	888	129	150 175	5 803	1 020	132	175 828
Ba-Phalaborwa Local Municipality	LIM334	11 254	2 324	437	206 522	10 929	2 614	463	239 176
Bela-Bela Local Municipality	LIM366	4 539	715	128	157 503	4 274	791	136	185 151
Blouberg Local Municipality	LIM351	5 367	787	115	146 583	5 225	903	121	172 823
Elias Motsoaledi Local Municipality	LIM472	9 639	1 303	219	135 215	9 059	1 468	226	162 088
Ephraim Mogale Local Municipality	LIM471	5 277	754	128	142 943	4 674	830	132	177 479
Fetakgomo Local Municipality	LIM474	3 158	451	64	142 886	3 291	534	67	162 235
Greater Giyani Local Municipality	LIM331	9 678	1 462	202	151 015	9 490	1 688	213	177 821
Greater Letaba Local Municipality	LIM332	5 750	815	125	141 756	5 498	958	134	174 252
Greater Tubatse Local Municipality	LIM475	17 743	2 784	440	156 917	17 780	3 273	479	184 078
Greater Tzaneen Local Municipality	LIM333	16 848	2 766	470	164 152	15 748	3 175	497	201 604
Lepele-Nkumpi Local Municipality	LIM355	11 612	1 829	268	157 471	11 160	2 077	283	186 084
Lephalale Local Municipality	LIM362	8 673	1 490	283	171 777	9 019	1 768	307	196 018
Makhado Local Municipality	LIM344	24 110	3 982	632	165 151	22 920	4 468	652	194 942
Makhuduthamaga Local Municipality	LIM473	6 277	927	131	147 714	5 991	1 065	141	177 688
Maruleng Local Municipality	LIM335	4 976	772	129	155 048	4 454	875	139	196 363
Modimolle Local Municipality	LIM365	5 227	624	119	119 317	4 882	692	117	141 688
Mogalakwena Local Municipality	LIM367	15 108	2 577	438	170 586	14 333	2 909	462	202 936
Molemole Local Municipality	LIM353	3 288	481	72	146 290	3 160	568	76	179 873
Mookgopong Local Municipality	LIM364	2 172	258	46	118 842	2 039	281	45	137 577
Musina Local Municipality	LIM341	3 122	585	111	187 237	3 069	666	119	216 973
Mutale Local Municipality	LIM342	3 738	643	100	171 990	3 650	686	93	188 076
Polokwane Local Municipality	LIM354	49 038	9 639	1 760	196 558	45 776	10 438	1 781	228 027
Thabazimbi Local Municipality	LIM361	12 969	2 535	510	195 445	11 231	2 389	425	212 728
Thulamela Local Municipality	LIM343	28 739	4 661	678	162 172	27 797	5 296	710	190 524
Total		274 218	46 050	7 735	167 932.54	261 252	51 431	7 949	196 862
Percentage of total									
Aganang Local Municipality	LIM352	2.2%	1.9%	1.7%		2.2%	2.0%	1.7%	
Ba-Phalaborwa Local Municipality	LIM334	4.1%	5.0%	5.7%		4.2%	5.1%	5.8%	
Bela-Bela Local Municipality	LIM366	1.7%	1.6%	1.7%		1.6%	1.5%	1.7%	
Blouberg Local Municipality	LIM351	2.0%	1.7%	1.5%		2.0%	1.8%	1.5%	
Elias Motsoaledi Local Municipality	LIM472	3.5%	2.8%	2.8%		3.5%	2.9%	2.8%	
Ephraim Mogale Local Municipality	LIM471	1.9%	1.6%	1.7%		1.8%	1.6%	1.7%	
Fetakgomo Local Municipality	LIM474	1.2%	1.0%	0.8%		1.3%	1.0%	0.8%	
Greater Giyani Local Municipality	LIM331	3.5%	3.2%	2.6%		3.6%	3.3%	2.7%	
Greater Letaba Local Municipality	LIM332	2.1%	1.8%	1.6%		2.1%	1.9%	1.7%	
Greater Tubatse Local Municipality	LIM475	6.5%	6.0%	5.7%		6.8%	6.4%	6.0%	
Greater Tzaneen Local Municipality	LIM333	6.1%	6.0%	6.1%		6.0%	6.2%	6.2%	
Lepele-Nkumpi Local Municipality	LIM355	4.2%	4.0%	3.5%		4.3%	4.0%	3.6%	
Lephalale Local Municipality	LIM362	3.2%	3.2%	3.7%		3.5%	3.4%	3.9%	
Makhado Local Municipality	LIM344	8.8%	8.6%	8.2%		8.8%	8.7%	8.2%	
Makhuduthamaga Local Municipality	LIM473	2.3%	2.0%	1.7%		2.3%	2.1%	1.8%	
Maruleng Local Municipality	LIM335	1.8%	1.7%	1.7%		1.7%	1.7%	1.8%	
Modimolle Local Municipality	LIM365	1.9%	1.4%	1.5%		1.9%	1.3%	1.5%	
Mogalakwena Local Municipality	LIM367	5.5%	5.6%	5.7%		5.5%	5.7%	5.8%	
Molemole Local Municipality	LIM353	1.2%	1.0%	0.9%		1.2%	1.1%	1.0%	
Mookgopong Local Municipality	LIM364	0.8%	0.6%	0.6%		0.8%	0.5%	0.6%	
Musina Local Municipality	LIM341	1.1%	1.3%	1.4%		1.2%	1.3%	1.5%	
Mutale Local Municipality	LIM342	1.4%	1.4%	1.3%		1.4%	1.3%	1.2%	
Polokwane Local Municipality	LIM354	17.9%	20.9%	22.8%		17.5%	20.3%	22.4%	
Thabazimbi Local Municipality	LIM361	4.7%	5.5%	6.6%		4.3%	4.6%	5.3%	
Thulamela Local Municipality	LIM343	10.5%	10.1%	8.8%		10.6%	10.3%	8.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.5: Assessed individual taxpayers municipality for Limpopo province, 2013

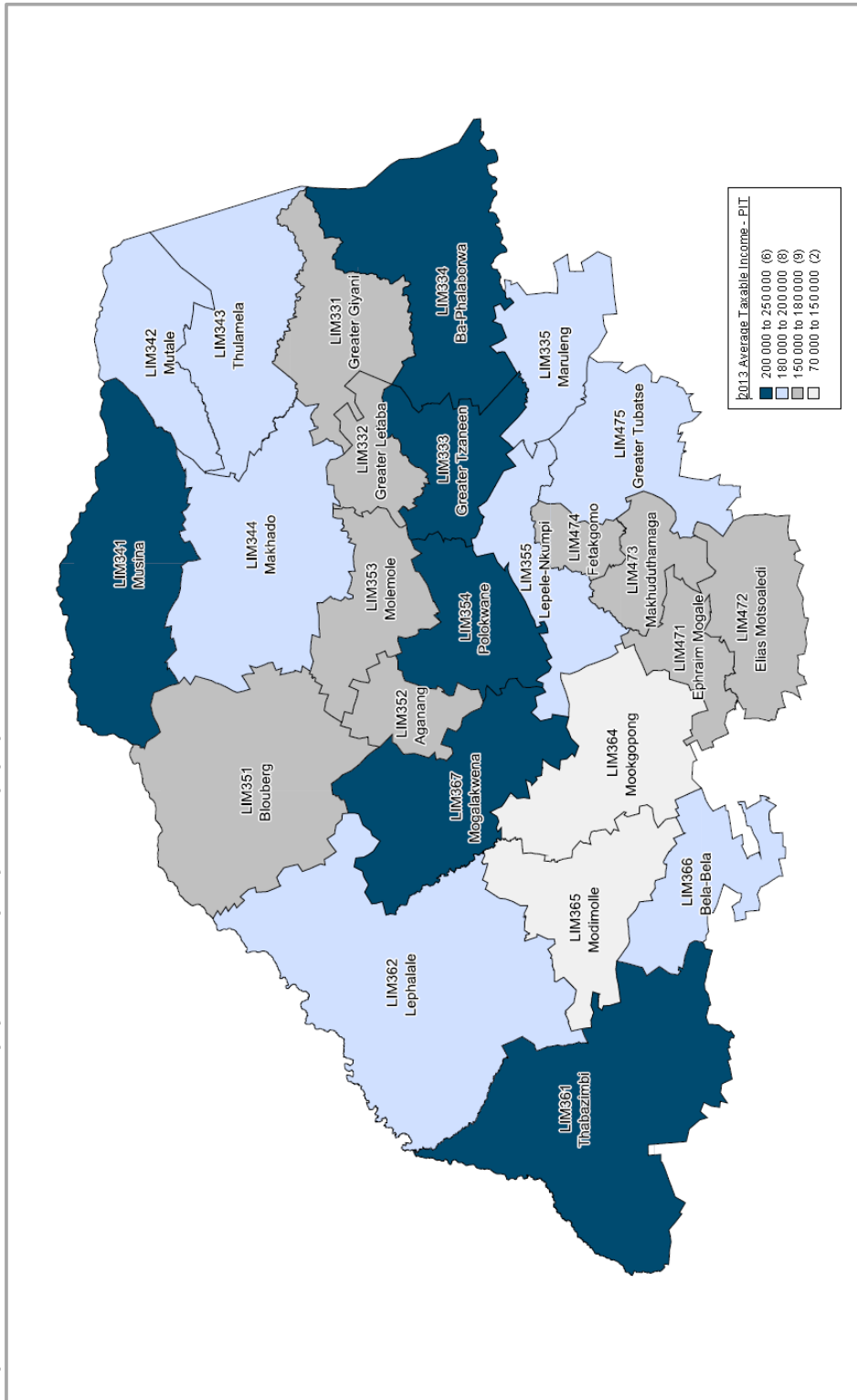


Table A2.10.6: Assessed individual taxpayers municipality for North West province, 2012 - 2013

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Matlosana Local Municipality	NW403	46 962	7 210	1 239	153 539	43 567	7 955	1 285	182 587
Ditsobotla Local Municipality	NW384	10 299	1 386	283	134 534	9 584	1 621	297	169 168
Greater Taung Local Municipality	NW394	6 666	891	142	133 595	6 247	1 030	145	164 813
Kagisano/Molopo Local Municipality	NW397	2 884	386	55	133 739	2 700	439	53	162 621
Kgetlengrivier Local Municipality	NW374	3 002	368	91	122 484	2 679	410	90	152 890
Lekwa-Teemane Local Municipality	NW396	2 590	299	48	115 438	2 363	331	50	139 926
Madibeng Local Municipality	NW372	37 841	6 541	1 242	172 847	34 540	7 019	1 241	203 215
Mafikeng Local Municipality	NW383	22 726	3 528	559	155 233	21 035	3 920	567	186 367
Mamusa Local Municipality	NW393	2 865	340	72	118 789	2 538	344	59	135 417
Maquassi Hills Local Municipality	NW404	3 691	286	68	77 378	3 269	324	67	98 979
Moretele Local Municipality	NW371	6 290	898	125	142 723	6 065	1 038	132	171 081
Moses Kotane Local Municipality	NW375	14 294	1 890	256	132 250	12 578	2 050	257	162 946
Naledi Local Municipality	NW392	5 587	640	140	114 585	5 252	729	144	138 880
Ramotshere Moiloa Local Municipality	NW385	7 013	935	135	133 265	6 481	1 049	140	161 852
Ratlou Local Municipality	NW381	1 155	131	15	113 168	1 059	157	17	147 977
Rustenburg Local Municipality	NW373	92 897	15 546	2 744	167 346	84 741	17 063	2 860	201 357
Tlokwe Local Municipality	NW402	26 806	4 437	807	165 525	25 286	4 924	847	194 723
Tswaing Local Municipality	NW382	5 222	351	99	67 173	4 857	397	97	81 766
Ventersdorp Local Municipality	NW401	2 317	164	32	70 768	2 096	169	31	80 667
Total		301 107	46 225	8 150	153 516	276 937	50 967	8 379	184 038
Percentage of total									
City of Matlosana Local Municipality	NW403	15.6%	15.6%	15.2%		15.7%	15.6%	15.3%	
Ditsobotla Local Municipality	NW384	3.4%	3.0%	3.5%		3.5%	3.2%	3.5%	
Greater Taung Local Municipality	NW394	2.2%	1.9%	1.7%		2.3%	2.0%	1.7%	
Kagisano/Molopo Local Municipality	NW397	1.0%	0.8%	0.7%		1.0%	0.9%	0.6%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.8%	1.1%		1.0%	0.8%	1.1%	
Lekwa-Teemane Local Municipality	NW396	0.9%	0.6%	0.6%		0.9%	0.6%	0.6%	
Madibeng Local Municipality	NW372	12.6%	14.1%	15.2%		12.5%	13.8%	14.8%	
Mafikeng Local Municipality	NW383	7.5%	7.6%	6.9%		7.6%	7.7%	6.8%	
Mamusa Local Municipality	NW393	1.0%	0.7%	0.9%		0.9%	0.7%	0.7%	
Maquassi Hills Local Municipality	NW404	1.2%	0.6%	0.8%		1.2%	0.6%	0.8%	
Moretele Local Municipality	NW371	2.1%	1.9%	1.5%		2.2%	2.0%	1.6%	
Moses Kotane Local Municipality	NW375	4.7%	4.1%	3.1%		4.5%	4.0%	3.1%	
Naledi Local Municipality	NW392	1.9%	1.4%	1.7%		1.9%	1.4%	1.7%	
Ramotshere Moiloa Local Municipality	NW385	2.3%	2.0%	1.7%		2.3%	2.1%	1.7%	
Ratlou Local Municipality	NW381	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Rustenburg Local Municipality	NW373	30.9%	33.6%	33.7%		30.6%	33.5%	34.1%	
Tlokwe Local Municipality	NW402	8.9%	9.6%	9.9%		9.1%	9.7%	10.1%	
Tswaing Local Municipality	NW382	1.7%	0.8%	1.2%		1.8%	0.8%	1.2%	
Ventersdorp Local Municipality	NW401	0.8%	0.4%	0.4%		0.8%	0.3%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.6: Assessed individual taxpayers municipality for North West province, 2013

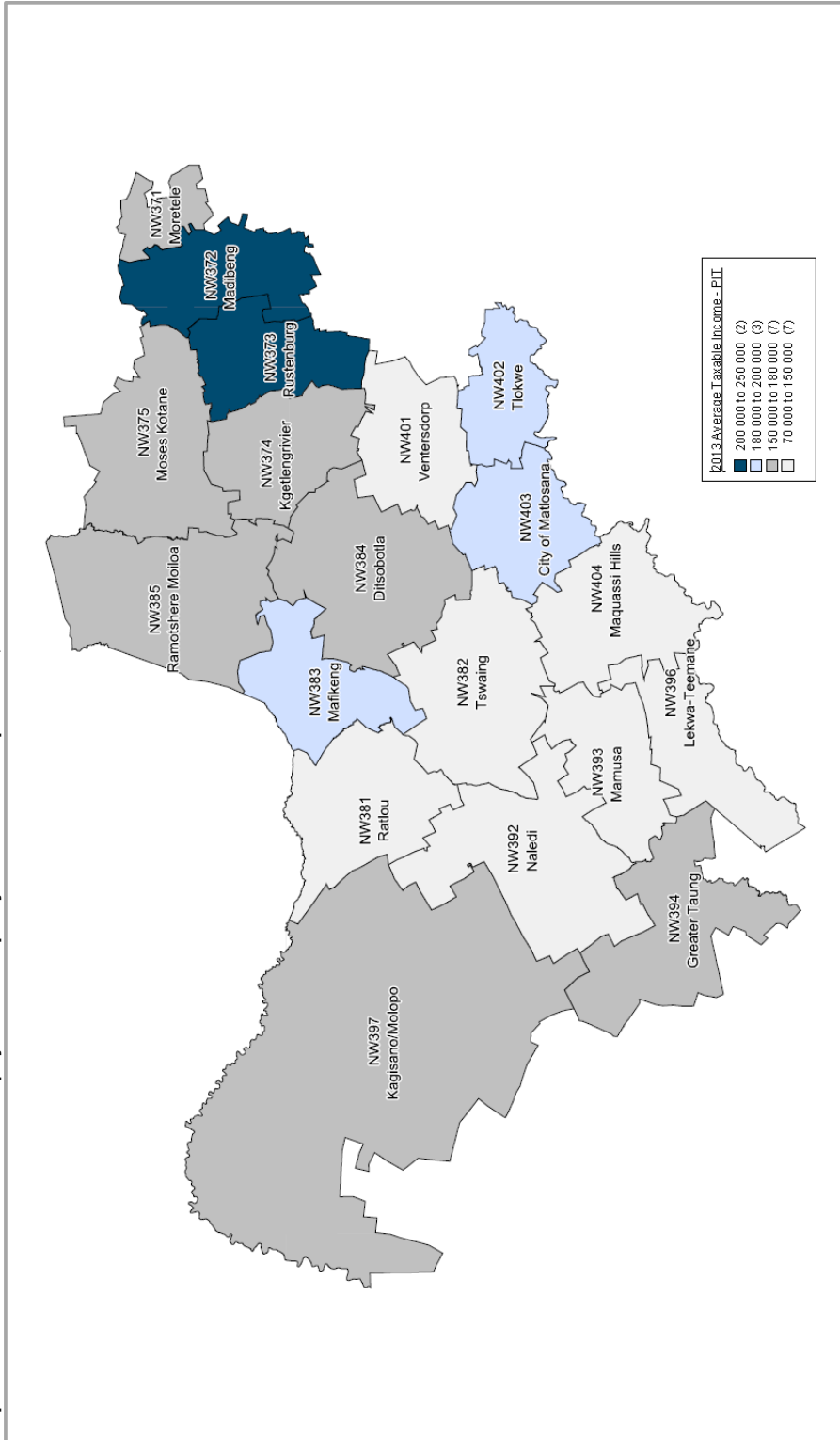


Table A2.10.7: Assessed individual taxpayers municipality for Mpumalanga province, 2012 - 2013

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Albert Luthuli Local Municipality	MP301	7 062	981	149	138 965	6 796	1 099	155	161 778
Bushbuckridge Local Municipality	MP325	16 551	2 428	352	146 679	16 358	2 818	370	172 280
Dipaleseng Local Municipality	MP306	3 091	278	49	89 902	3 111	355	51	114 190
Dr JS Moroka Local Municipality	MP316	7 948	1 093	145	137 487	7 659	1 273	156	166 173
Emakhazeni Local Municipality	MP314	3 729	645	129	172 987	4 054	708	121	174 663
Emalahleni Local Municipality	MP312	54 022	12 080	2 471	223 619	52 484	13 515	2 671	257 507
Govan Mbeki Local Municipality	MP307	56 035	10 996	2 240	196 227	53 554	12 464	2 454	232 741
Lekwa Local Municipality	MP305	14 036	1 976	385	140 768	12 704	2 279	432	179 405
Mbombela Local Municipality	MP322	47 485	8 515	1 531	179 321	43 920	9 407	1 590	214 188
Mkhondo Local Municipality	MP303	6 643	1 021	171	153 715	6 102	1 148	182	188 108
Msukaligwa Local Municipality	MP302	14 640	2 308	416	157 677	13 155	2 561	442	194 665
Nkomazi Local Municipality	MP324	13 361	1 975	306	147 835	12 952	2 364	354	182 555
Pixley Ka Seme Local Municipality	MP304	4 728	614	125	129 766	4 498	655	126	145 669
Steve Tshwete Local Municipality	MP313	26 489	5 714	1 182	215 726	25 529	6 339	1 258	248 317
Thaba Chweu Local Municipality	MP321	9 994	2 033	433	203 430	9 188	2 220	458	241 570
Thembisile Local Municipality	MP315	8 576	1 142	148	133 212	8 242	1 331	157	161 548
Umjindi Local Municipality	MP323	16 148	2 279	350	141 121	15 184	2 273	276	149 700
Victor Khanye Local Municipality	MP311	6 567	1 118	216	170 213	6 381	1 220	213	191 196
Total		317 105	57 196	10 799	180 370	301 871	64 031	11 465	212 113
Percentage of total									
Albert Luthuli Local Municipality	MP301	2.2%	1.7%	1.4%		2.3%	1.7%	1.4%	
Bushbuckridge Local Municipality	MP325	5.2%	4.2%	3.3%		5.4%	4.4%	3.2%	
Dipaleseng Local Municipality	MP306	1.0%	0.5%	0.5%		1.0%	0.6%	0.4%	
Dr JS Moroka Local Municipality	MP316	2.5%	1.9%	1.3%		2.5%	2.0%	1.4%	
Emakhazeni Local Municipality	MP314	1.2%	1.1%	1.2%		1.3%	1.1%	1.1%	
Emalahleni Local Municipality	MP312	17.0%	21.1%	22.9%		17.4%	21.1%	23.3%	
Govan Mbeki Local Municipality	MP307	17.7%	19.2%	20.7%		17.7%	19.5%	21.4%	
Lekwa Local Municipality	MP305	4.4%	3.5%	3.6%		4.2%	3.6%	3.8%	
Mbombela Local Municipality	MP322	15.0%	14.9%	14.2%		14.5%	14.7%	13.9%	
Mkhondo Local Municipality	MP303	2.1%	1.8%	1.6%		2.0%	1.8%	1.6%	
Msukaligwa Local Municipality	MP302	4.6%	4.0%	3.9%		4.4%	4.0%	3.9%	
Nkomazi Local Municipality	MP324	4.2%	3.5%	2.8%		4.3%	3.7%	3.1%	
Pixley Ka Seme Local Municipality	MP304	1.5%	1.1%	1.2%		1.5%	1.0%	1.1%	
Steve Tshwete Local Municipality	MP313	8.4%	10.0%	10.9%		8.5%	9.9%	11.0%	
Thaba Chweu Local Municipality	MP321	3.2%	3.6%	4.0%		3.0%	3.5%	4.0%	
Thembisile Local Municipality	MP315	2.7%	2.0%	1.4%		2.7%	2.1%	1.4%	
Umjindi Local Municipality	MP323	5.1%	4.0%	3.2%		5.0%	3.5%	2.4%	
Victor Khanye Local Municipality	MP311	2.1%	2.0%	2.0%		2.1%	1.9%	1.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.7: Assessed individual taxpayers municipality for Mpumalanga province, 2013

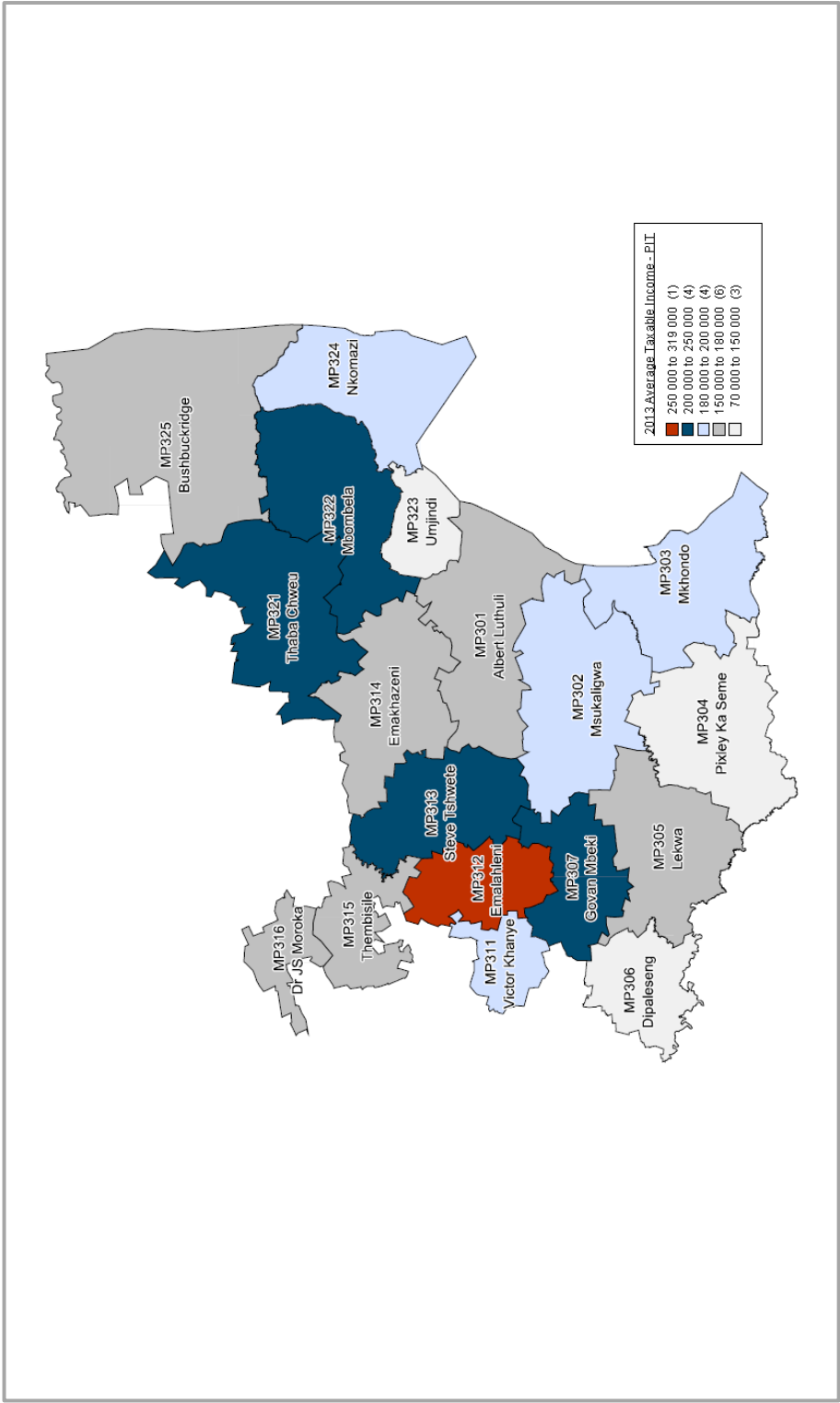


Table A2.10.8: Assessed individual taxpayers municipality for Northern Cape province, 2012 - 2013

Tax year		2012				2013			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Percentage of total									
!Kheis Local Municipality	NC084	0.7%	0.4%	0.5%		0.7%	0.4%	0.5%	
Dikgatlong Local Municipality	NC092	2.2%	1.5%	1.2%		2.1%	1.6%	1.4%	
Emthanjeni Local Municipality	NC073	3.6%	3.3%	2.9%		3.6%	3.4%	3.3%	
Gamagara Local Municipality	NC453	4.1%	10.2%	14.9%		4.3%	6.8%	8.6%	
Ga-Segonyana Local Municipality	NC452	8.4%	10.2%	10.7%		8.8%	9.3%	8.7%	
Hantam Local Municipality	NC065	1.5%	1.0%	1.0%		1.5%	1.1%	1.0%	
Joe Morolong Local Municipality	NC451	2.3%	2.5%	2.8%		2.3%	2.4%	2.7%	
Kai !Garib Local Municipality	NC082	3.0%	2.2%	1.8%		3.1%	2.4%	2.1%	
Kamiesberg Local Municipality	NC064	0.7%	0.6%	0.6%		0.7%	0.5%	0.5%	
Kareeberg Local Municipality	NC074	0.7%	0.4%	0.4%		0.7%	0.4%	0.4%	
Karoo Hoogland Local Municipality	NC066	0.8%	0.4%	0.5%		0.8%	0.5%	0.5%	
Kgatelopele Local Municipality	NC086	1.8%	1.8%	2.0%		2.1%	2.2%	2.4%	
Khâi-Ma Local Municipality	NC067	4.8%	5.0%	4.7%		4.6%	5.3%	5.6%	
Magareng Local Municipality	NC093	1.3%	1.2%	1.1%		1.3%	1.1%	0.9%	
Mier Local Municipality	NC081	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Nama Khoi Local Municipality	NC062	3.6%	3.5%	3.2%		3.7%	3.7%	3.5%	
Phokwane Local Municipality	NC094	3.7%	2.8%	2.4%		3.5%	3.0%	2.7%	
Renosterberg Local Municipality	NC075	0.6%	0.5%	0.5%		0.6%	0.6%	0.6%	
Richtersveld Local Municipality	NC061	1.1%	1.0%	0.8%		1.0%	1.0%	0.9%	
Siyancuma Local Municipality	NC078	2.2%	1.6%	2.0%		2.1%	1.9%	2.3%	
Siyathemba Local Municipality	NC077	1.3%	0.9%	0.9%		1.3%	1.1%	1.1%	
Sol Plaatjie Local Municipality	NC091	33.9%	32.7%	29.9%		33.7%	34.2%	33.6%	
Thembelihle Local Municipality	NC076	1.0%	0.4%	0.6%		0.9%	0.5%	0.7%	
Tsantsabane Local Municipality	NC085	3.3%	4.6%	5.1%		3.5%	4.5%	5.1%	
Ubuntu Local Municipality	NC071	1.4%	0.9%	0.7%		1.4%	1.0%	0.9%	
Umsobomu Local Municipality	NC072	1.4%	1.1%	0.9%		1.3%	1.1%	1.0%	
Khara Hais Local Municipality	NC083	10.4%	9.1%	7.7%		10.4%	9.6%	8.6%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.8: Assessed individual taxpayers municipality for Northern Cape province, 2013

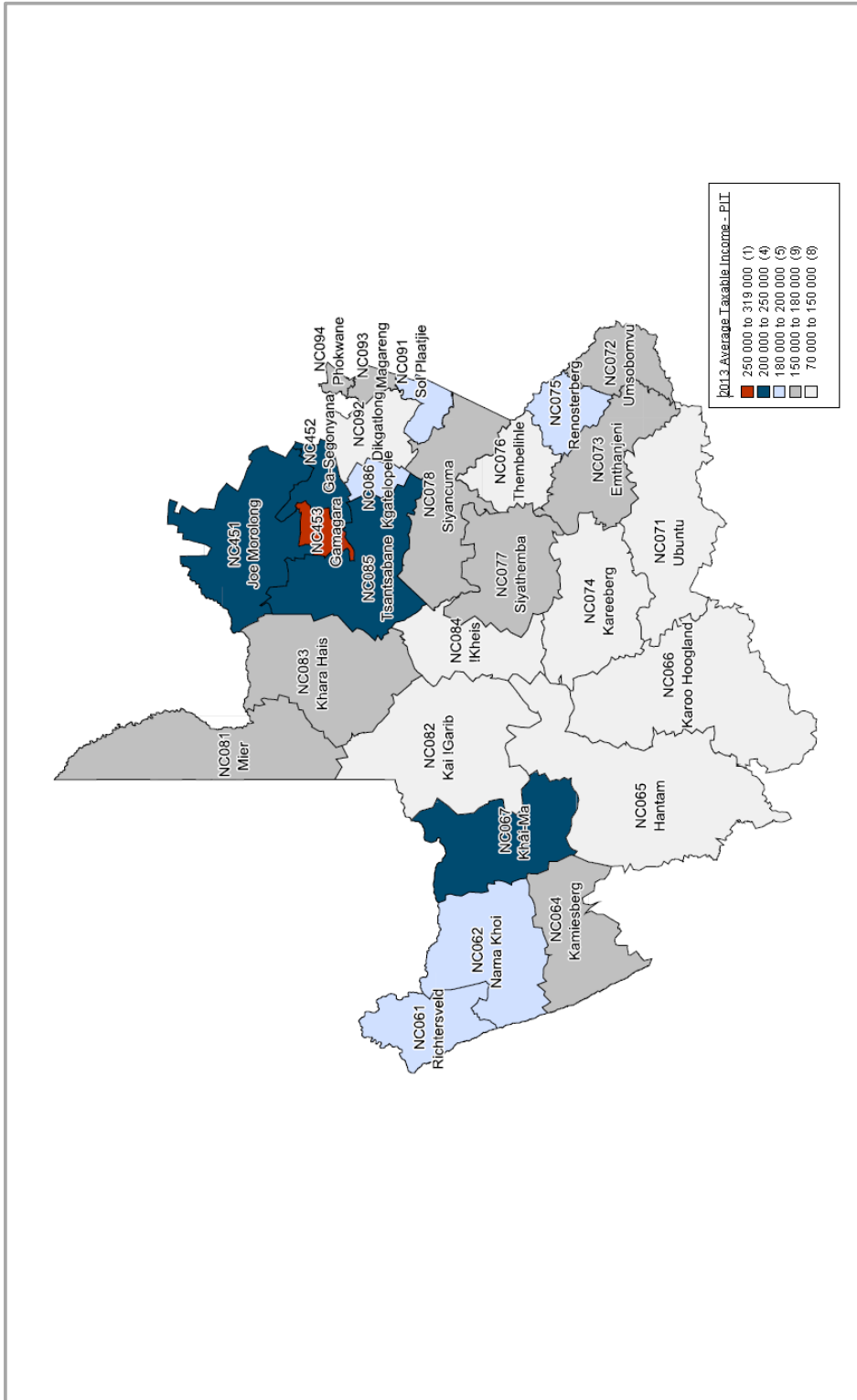
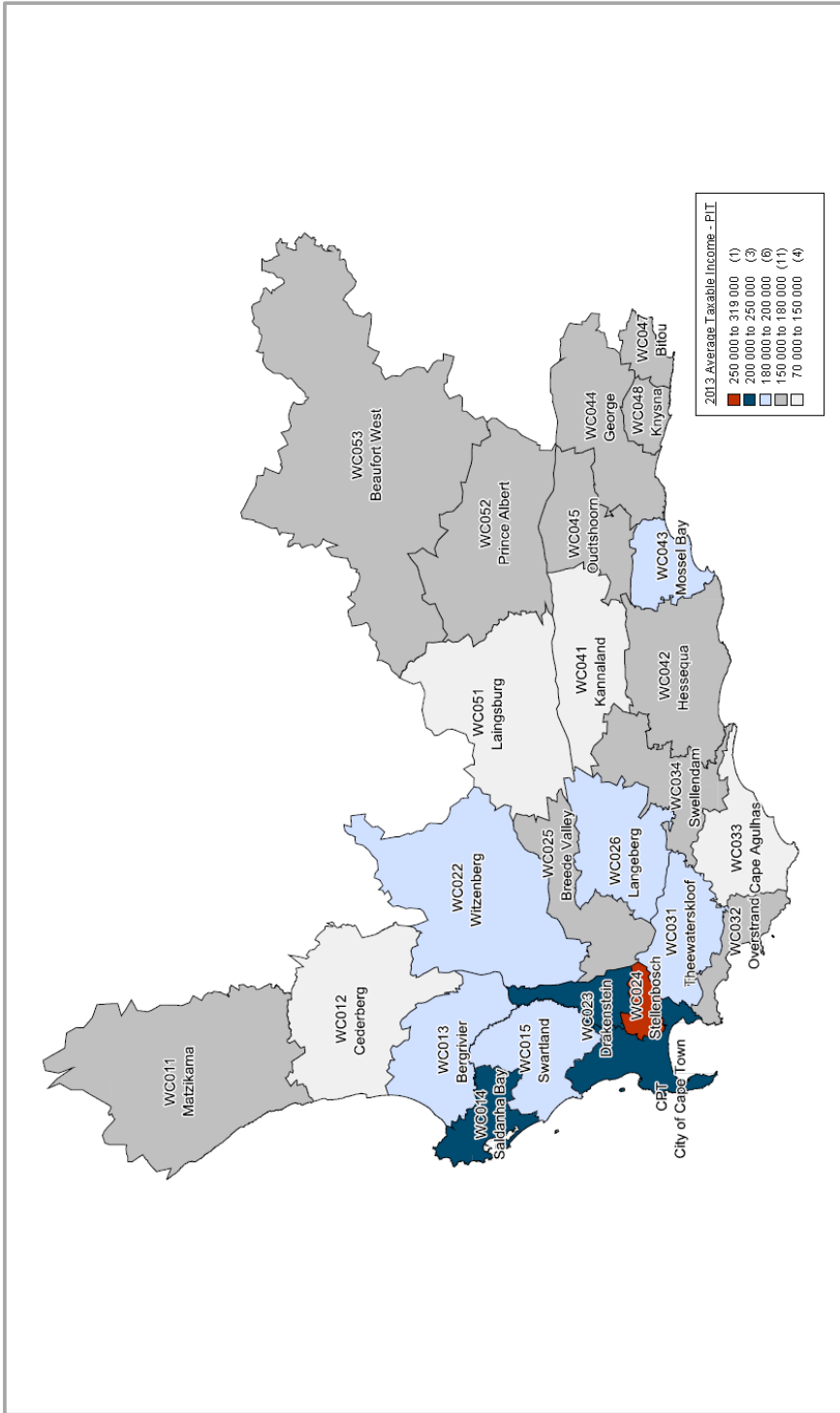


Table A2.10.9: Assessed individual taxpayers municipality for Western Cape province, 2012 - 2013

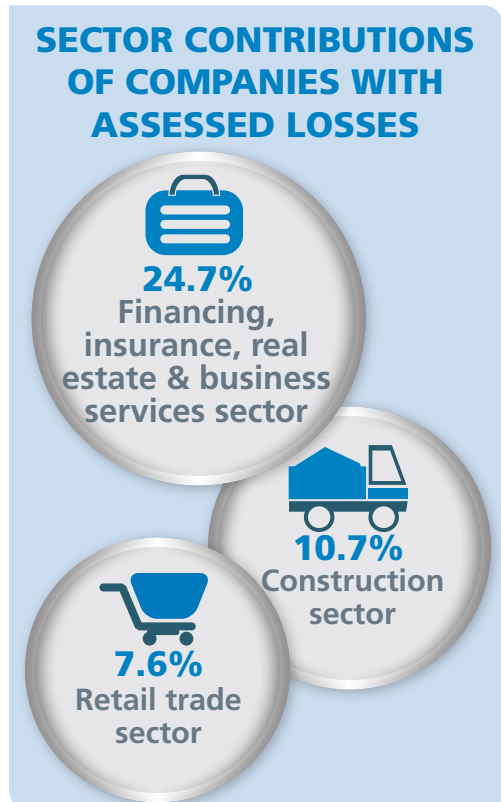
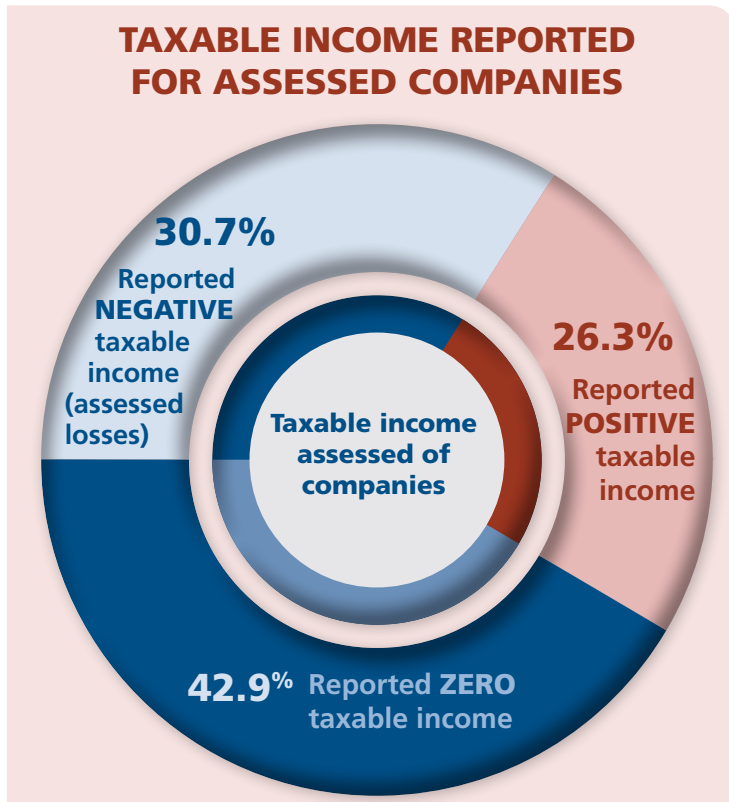
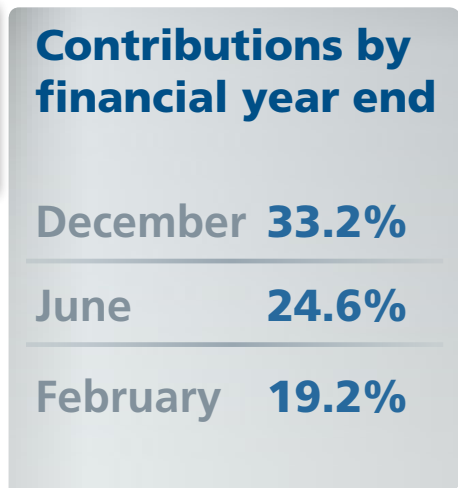
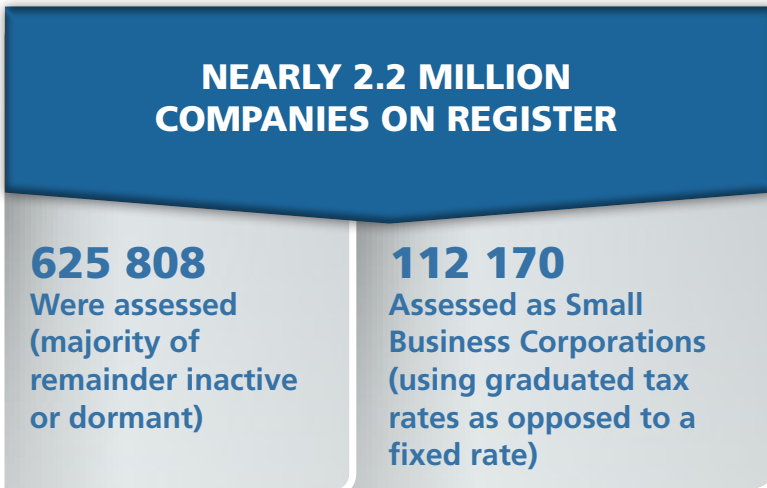
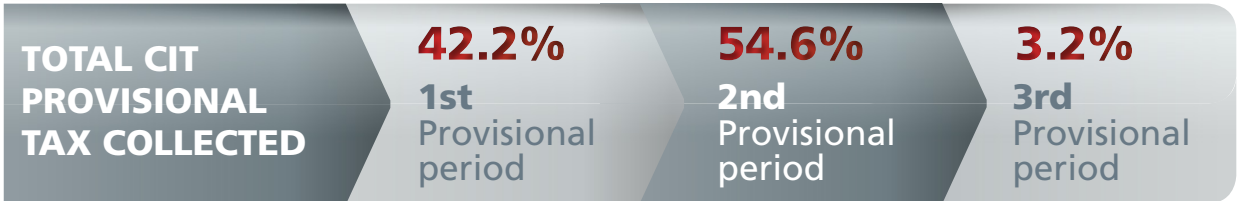
Tax year		2012				2013			
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Municipality									
Beaufort West Local Municipality	WC053	4 776	602	95	126 035	4 355	669	99	153 696
Bergrivier Local Municipality	WC013	5 212	759	153	145 553	4 793	877	164	182 978
Bitou Local Municipality	WC047	4 330	608	113	140 366	3 988	635	110	159 107
Breede Valley Local Municipality	WC025	20 084	2 798	456	139 329	17 352	3 077	479	177 342
Cape Agulhas Local Municipality	WC033	4 353	557	111	127 997	3 945	587	109	148 852
Cederberg Local Municipality	WC012	2 951	375	68	126 972	2 715	404	69	148 684
City of Cape Town Metropolitan Municipality	CPT	643 307	130 220	26 849	202 423	583 892	141 129	28 446	241 704
Drakenstein Local Municipality	WC023	31 249	5 652	1 087	180 866	29 148	6 263	1 157	214 865
George Local Municipality	WC044	24 813	3 606	655	145 322	22 895	3 969	684	173 374
Hessequa Local Municipality	WC042	8 153	1 111	229	136 262	7 685	1 267	249	164 924
Kannaland Local Municipality	WC041	1 348	128	25	95 217	1 234	157	26	127 606
Knysna Local Municipality	WC048	8 805	1 398	284	158 761	8 088	1 426	268	176 251
Laingsburg Local Municipality	WC051	480	56	12	117 283	493	72	12	145 614
Langeberg Local Municipality	WC026	8 209	1 129	201	137 567	6 936	1 249	211	180 123
Matzikama Local Municipality	WC011	5 490	821	154	149 539	5 005	864	143	172 598
Mossel Bay Local Municipality	WC043	14 882	2 360	447	158 559	13 687	2 535	461	185 246
Oudtshoorn Local Municipality	WC045	9 370	1 193	190	127 363	8 820	1 375	201	155 897
Overstrand Local Municipality	WC032	14 791	2 123	382	143 517	13 296	2 201	381	165 517
Prince Albert Local Municipality	WC052	831	126	26	151 785	800	142	27	177 376
Saldanha Bay Local Municipality	WC014	17 031	2 982	569	175 091	15 956	3 248	587	203 549
Stellenbosch Local Municipality	WC024	20 711	4 922	1 202	237 635	19 314	5 636	1 358	291 799
Swartland Local Municipality	WC015	10 589	1 607	302	151 726	9 556	1 883	334	197 004
Swellendam Local Municipality	WC034	3 300	407	73	123 226	3 107	489	82	157 506
Theewaterskloof Local Municipality	WC031	8 801	1 264	221	143 669	7 929	1 449	243	182 803
Witzenberg Local Municipality	WC022	7 063	1 049	181	148 545	6 452	1 167	190	180 834
Total		880 929	167 852	34 087	190 540	801 441	182 771	36 091	228 053
Percentage of total									
Beaufort West Local Municipality	WC053	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.4%		0.6%	0.5%	0.5%	
Bitou Local Municipality	WC047	0.5%	0.4%	0.3%		0.5%	0.3%	0.3%	
Breede Valley Local Municipality	WC025	2.3%	1.7%	1.3%		2.2%	1.7%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Cederberg Local Municipality	WC012	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	73.0%	77.6%	78.8%		72.9%	77.2%	78.8%	
Drakenstein Local Municipality	WC023	3.5%	3.4%	3.2%		3.6%	3.4%	3.2%	
George Local Municipality	WC044	2.8%	2.1%	1.9%		2.9%	2.2%	1.9%	
Hessequa Local Municipality	WC042	0.9%	0.7%	0.7%		1.0%	0.7%	0.7%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.0%	0.8%	0.8%		1.0%	0.8%	0.7%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.6%	0.5%	0.5%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	1.7%	1.4%	1.3%		1.7%	1.4%	1.3%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.6%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.7%	1.3%	1.1%		1.7%	1.2%	1.1%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.9%	1.8%	1.7%		2.0%	1.8%	1.6%	
Stellenbosch Local Municipality	WC024	2.4%	2.9%	3.5%		2.4%	3.1%	3.8%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.2%	0.2%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	1.0%	0.8%	0.6%		1.0%	0.8%	0.7%	
Witzenberg Local Municipality	WC022	0.8%	0.6%	0.5%		0.8%	0.6%	0.5%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Map A2.10.9: Assessed individual taxpayers municipality for Western Cape province, 2013



Company Income Tax

For the 2012 tax year:



3 COMPANY INCOME TAX

KEY FACTS

An analysis of CIT returns assessed for the 2012 tax year shows:

- CIT was the third largest contributor to tax revenue in 2012/13. It contributed 19.8% of total tax revenue compared to a peak of 26.7% in 2008/09, achieved before the global financial crises;
- About a third of the 625 808 companies assessed had positive taxable income; a further third had taxable income equal to zero and the remaining third reported an assessed loss;
- The concentrated nature of the South African economy is evident as 299 large companies with taxable income of more than R200 million were liable for 58.1% of the tax assessed (0.2% of companies with positive taxable income);
- The *Financial intermediation, insurance, real-estate & business services* sector comprised 219 081 (35.0%) of the assessed companies and was responsible for 37.3% of tax assessed on these companies; and
- Of the 625 808 companies assessed, 112 170 were assessed as Small Business Corporations (SBCs) and paid tax at the applicable graduated income tax rate instead of a fixed rate.

INTRODUCTION

CIT is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. After PIT and VAT, CIT has been the third largest contributor to total tax revenue for the past decade. It briefly surpassed VAT in 2008/09, but slipped back after the global financial crisis which affected companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution has declined from a peak of 26.7% in 2008/09 to 19.8% and 19.9% for 2012/13 and 2013/14 respectively. The decline can largely be attributed to reduced company profits in the face of weak global demand following the crisis, as well as unforeseen shocks to economic activity such as labour disruptions in the mining sector during 2012/13.

The current headline CIT rate is 28%. Some sectors of the economy have different effective tax rates due to sector-specific tax dispensations and deductions. These include the gold mining formula, farming deductions and valuations, as well as accelerated depreciation of capital assets for qualifying sectors. SBCs with a turnover of not more than R14 million qualified for a special tax dispensation in the form of graduated income tax rates instead of a fixed rate. This turnover threshold was increased to R20 million in the 2013 tax year. Micro businesses with an annual

turnover of less than R1 million may also elect to pay only turnover tax. Turnover tax has a graduated tax rate structure with a maximum marginal rate of 6%.

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

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

This chapter gives an overview of:

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

PROVISIONAL TAX PAYMENTS

Companies are automatically incorporated into the provisional tax system. This system requires taxpayers to provide for their final tax liability by paying two amounts during the applicable 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 commencement of the year of assessment while the second payment must be made no later than the last business 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 for the year by the time they make their second provisional payment. Companies that fail to comply with this requirement incur significant penalties. The third payment is a voluntary top up payment. It may be made within six months of the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

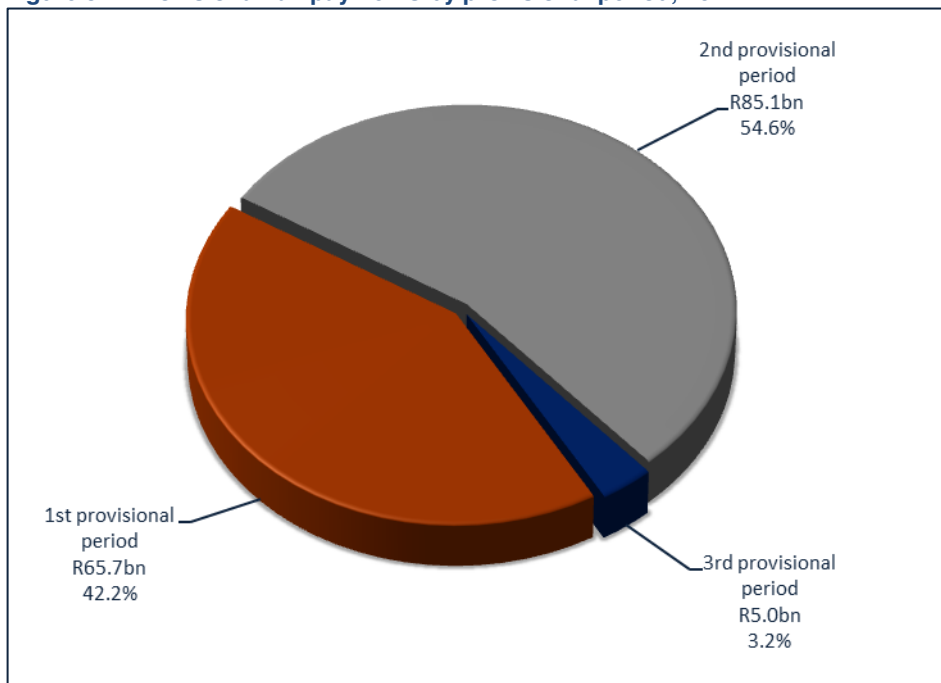
If SARS is of the opinion that the taxable income estimate on a company’s first or second provisional tax return has been understated, the company may be requested, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to revise its estimate. This may result in an additional payment.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

As a result of a more rigorous application by SARS of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), third provisional tax payments have declined significantly. The third provisional tax payments amounted to R8.3 billion (6.4%) for 2010 and only R5.8 billion (3.4%) for 2013. This is well below the 20% allowed for third provisional tax payments (refer *Table 3.1 and Figure 3.1*).

Table 3.1: Provisional tax payments by provisional period by tax year, 2010 - 2013

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2010	50 009	2.2%	72 162	2.6%	8 294	-32.9%	130 464
2011	57 804	15.6%	84 229	16.7%	6 401	-22.8%	148 434
2012	65 709	13.7%	85 079	1.0%	4 951	-22.6%	155 739
2013	72 039	9.6%	94 856	11.5%	5 789	16.9%	172 685
Percentage of total							
2010	38.3%		55.3%		6.4%		100.0%
2011	38.9%		56.7%		4.3%		100.0%
2012	42.2%		54.6%		3.2%		100.0%
2013	41.7%		54.9%		3.4%		100.0%

Figure 3.1: Provisional tax payments by provisional period, 2012

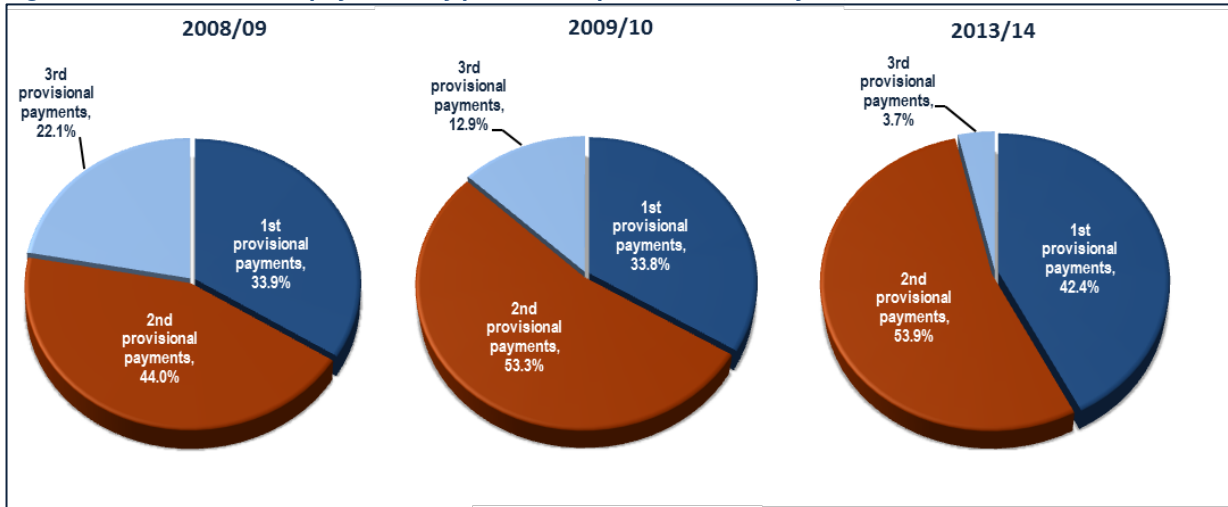


Introduction of 80% rule improved CIT compliance, bringing collections into correct reporting period

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

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2008/09 to 2013/14.

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2008/09 - 2013/14



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

Table 3.2: Example of timeline for provisional tax payments

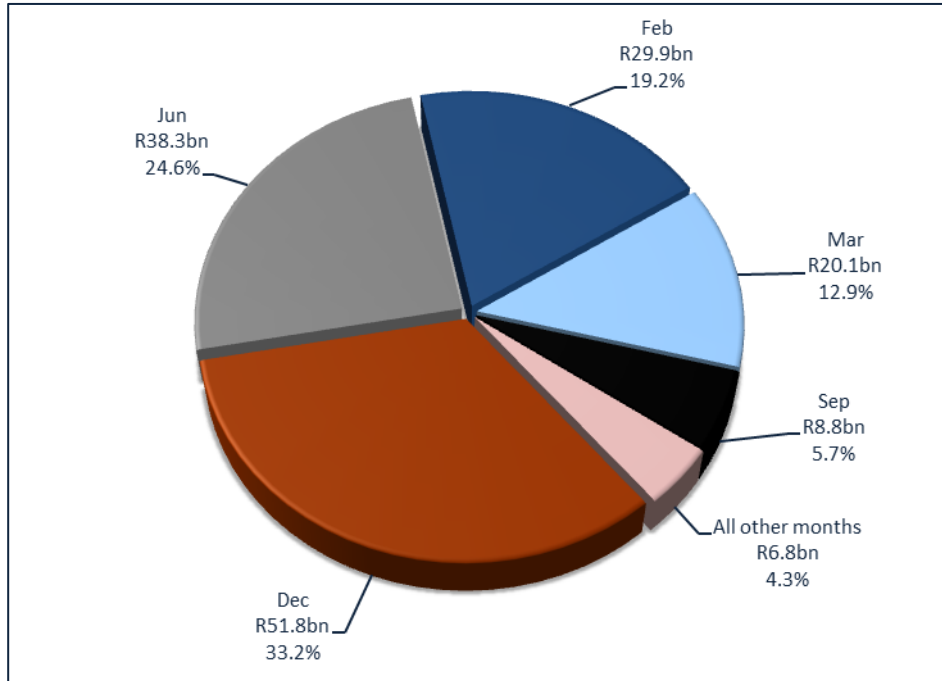
Fiscal year Date due	Company financial year-end 2013											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2012/13	Number of payments - 12											
31-Jul-12	2013 1st											
31-Aug-12	2013 1st											
30-Sep-12	2013 1st											
31-Oct-12	2013 1st											
30-Nov-12	2013 1st											
31-Dec-12	2013 1st											
31-Jan-13	2013 2nd											
28-Feb-13	2013 2nd											
31-Mar-13	2013 2nd											
2013/14	Number of payments - 21											
30-Apr-13	2013 2nd											
31-May-13	2013 2nd											
30-Jun-13	2013 2nd											
31-Jul-13	2013 3rd											
31-Aug-13	2013 3rd											
30-Sep-13	2013 3rd											
31-Oct-13	2013 3rd											
30-Nov-13	2013 3rd											
31-Dec-13	2013 3rd											
31-Jan-14	2013 3rd											
28-Feb-14	2013 3rd											
31-Mar-14	2013 3rd											
2014/15	Number of payments - 3											
30-Apr-14	2013 3rd											
31-May-14	2013 3rd											
30-Jun-14	2013 3rd											

1. If the tax year of a company ends at the end of February, the third payment is due seven months after the end of the tax year. In this example the third payment for 2013 would be due on 30 September 2013.

The most significant CIT provisional taxpayers have financial year-ends in February, March, June, September and December. Companies with June and December year-ends normally contribute

approximately 60% of the total provisional tax for any fiscal year. *Figure 3.3* shows provisional tax payments by companies' financial year-end.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2012



Provisional tax payments for a specific tax year are made over several fiscal years as illustrated in *Table 3.3*. During 2012/13 about 52.2% of the tax paid related to the 2012 tax year and around 45.8% to the 2013 tax year.

Table 3.3: Provisional tax payments by tax year and fiscal year, 2009/10 - 2013/14

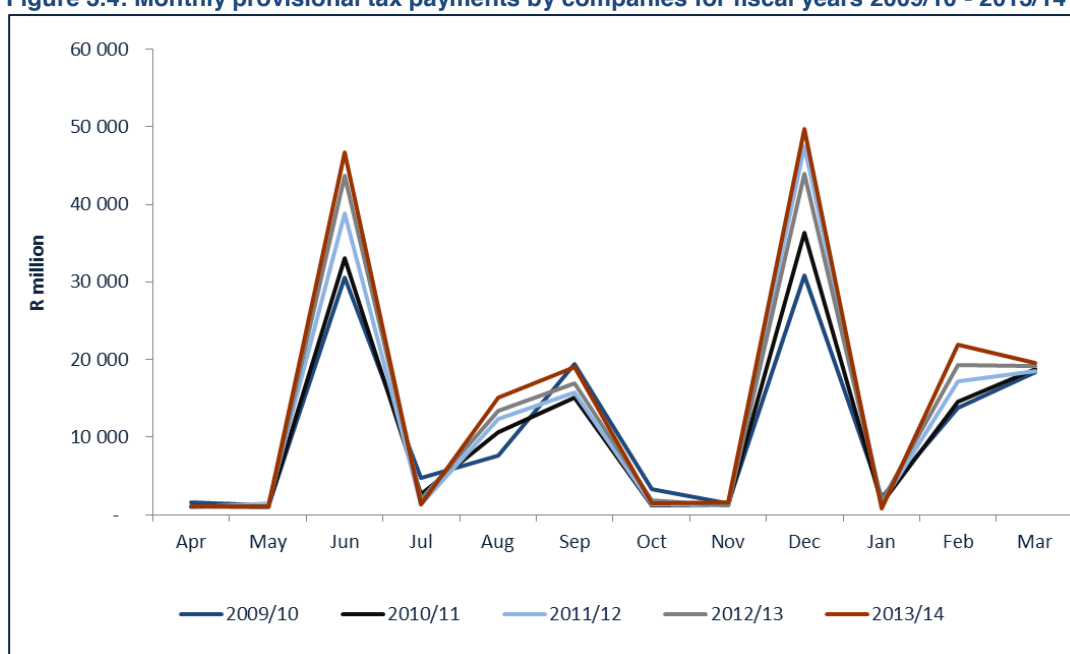
R million	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Tax year (down)						
Prior to 2008	785	190	92	52	194	1 312
2008	7 402	275	270	66	9	8 021
2009	72 589	2 646	182	133	22	75 572
2010	54 309	74 084	1 924	89	59	130 464
2011	8	59 858	86 368	2 133	67	148 434
2012	–	14	67 566	86 168	1 992	155 739
2013	–	0	1 276	75 542	95 866	172 685
post 2013	–	–	–	921	80 950	81 871
Total	135 092	137 068	157 677	165 102	179 160	
prior to y-1	785	466	543	339	352	
y-1	7 402	2 646	1 924	2 133	1 992	
y	72 589	74 084	86 368	86 168	95 866	
y+1	54 309	59 858	67 566	75 542	80 950	
post y+1	8	14	1 276	921	–	
Total	135 092	137 068	157 677	165 102	179 160	
prior to y-1	0.6%	0.3%	0.3%	0.2%	0.2%	
y-1	5.5%	1.9%	1.2%	1.3%	1.1%	
y	53.7%	54.0%	54.8%	52.2%	53.5%	
y+1	40.2%	43.7%	42.9%	45.8%	45.2%	
post y+1	0.0%	0.0%	0.8%	0.6%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

The collection of provisional tax has recovered significantly since the recession. It has grown by 32.6% in the past four years from R135.1 billion in 2009/10 to R179.2 billion in 2013/14. Total CIT amounted to R179.5 billion in 2013/14, exceeding for the first time pre-crisis levels of R167.2 billion in 2008/09. In 2010 33.0% of assessed companies were carrying assessed losses (mostly incurred during the recession); this ratio has improved marginally as only 31.8% of assessed companies in 2013 still had assessed losses.

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 and by fiscal year.

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

Figure 3.4: Monthly provisional tax payments by companies for fiscal years 2009/10 - 2013/14



NUMBER OF COMPANIES ON REGISTER

On 31 March 2014, SARS had nearly 2.7 million companies on its tax register. The broadening of the tax base, through education, outreach and enforcement initiatives, increased the number of companies registered by 29.2% since 31 March 2011. However, most of these companies were inactive or dormant, and only 752 151 were expected to submit returns for the 2013 tax year.

In February 2014 the IMF launched the Tax Administration and Diagnostic Tool which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this edition of Tax Statistics and the term “liable to submit” has been replaced with “expected to submit.”

The definition of “expected cases per tax year” has been amended to accommodate this change. Expected cases per tax year are now defined as all companies that have been assessed for a tax year,

plus companies with an “active” status that were assessed in either of the two years prior to the relevant tax year, but do not have an assessment for the year in question.

The number of companies expected to submit returns ranged from a high of 805 539 to 752 151 between 2010 and 2013. For 2010, 86.0% of the companies expected to submit returns were assessed while only 60.2% were assessed for 2013 (*Table 3.4*). The relatively low number of assessments for 2013 is because many returns have yet to be filed as taxpayers have a 12 month period after the end of the financial year to submit their returns.

Table 3.4: Number of companies, 2010 - 2013

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-11	2 078 182	10.6%	2010	805 539	693 062	86.0%
31-Mar-12	2 034 719	-2.1%	2011	805 967	674 284	83.7%
31-Mar-13	2 195 883	7.9%	2012	790 218	625 808	79.2%
31-Mar-14	2 685 405	22.3%	2013	752 151	452 697	60.2%

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

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

Provisional tax as an indicator of the completeness of assessments

Provisional tax collections for previous tax years have been close to 100% of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are therefore known long before assessments for a tax year are raised and this enables more reliable extrapolations. The tax assessed as a percentage of the provisional tax payments received for the relevant tax year is therefore a fairly 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. For tax years 2010 to 2013 more provisional tax was paid than actual tax assessed.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2010 - 2013

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2010	130 464	129 474	99.2%
2011	148 434	147 502	99.4%
2012	155 739	149 376	95.9%
2013	172 685	92 185	53.4%

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

Processing of Company Income Tax returns

The average processing turnaround time for CIT returns during the 2013/14 year was 0.47 days. This is an improvement from the previous year’s 0.87 days, and 51% ahead of the 2013/14 target. The new dynamic income tax return for companies (ITR14) form, introduced during 2013/14, reduced the administrative burden on CIT taxpayers by making it easier and quicker to submit returns and also improved the accuracy of data submitted to SARS.

TAXABLE INCOME AND TAX ASSESSED

Distribution by taxable income group

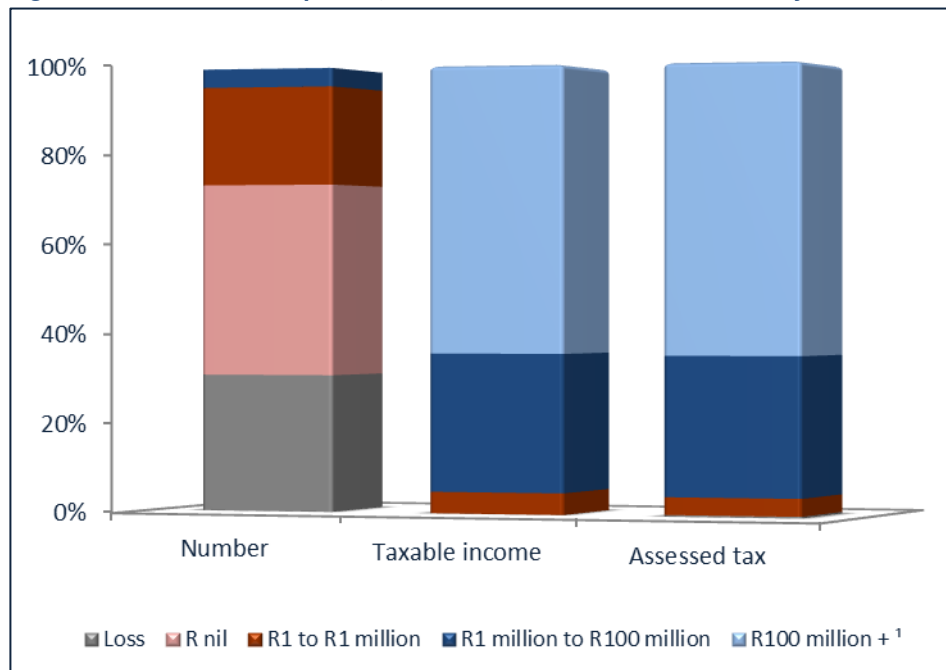
Table 3.6 shows the effective tax rates for different taxable income groups of companies assessed in 2012. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to special dispensations and deductions. These include personal service providers,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

Table 3.6: Number of companies, taxable income and tax assessed, 2012

Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate
Loss	192 432	-442 813	521	N/A
R nil	268 633	–	9	N/A
R1 to R1 million	138 352	25 733	5 855	22.8%
R1 million to R100 million	25 839	165 272	46 581	28.2%
R100 million +	552	343 297	96 410	28.1%
Total	625 808	534 302	149 376	28.0%

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2012.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2012



1. Companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number column) but contributed 63.8% of taxable income and 64.0% of assessed 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 58.1% of the tax assessed in 2012 was paid by large companies with taxable income in excess of R200 million. These companies comprise only 0.2% of the total number of companies assessed that had positive taxable income.

Distribution by sector

The *Financial intermediation, insurance, real-estate & business services* sector is the largest sector with 35.0% of the total number of companies assessed in 2012. This sector accounts for 37.3% of the tax assessed in 2012 (see Figure 3.6).

Figure 3.6: Companies' tax assessed by economic activity, 2012

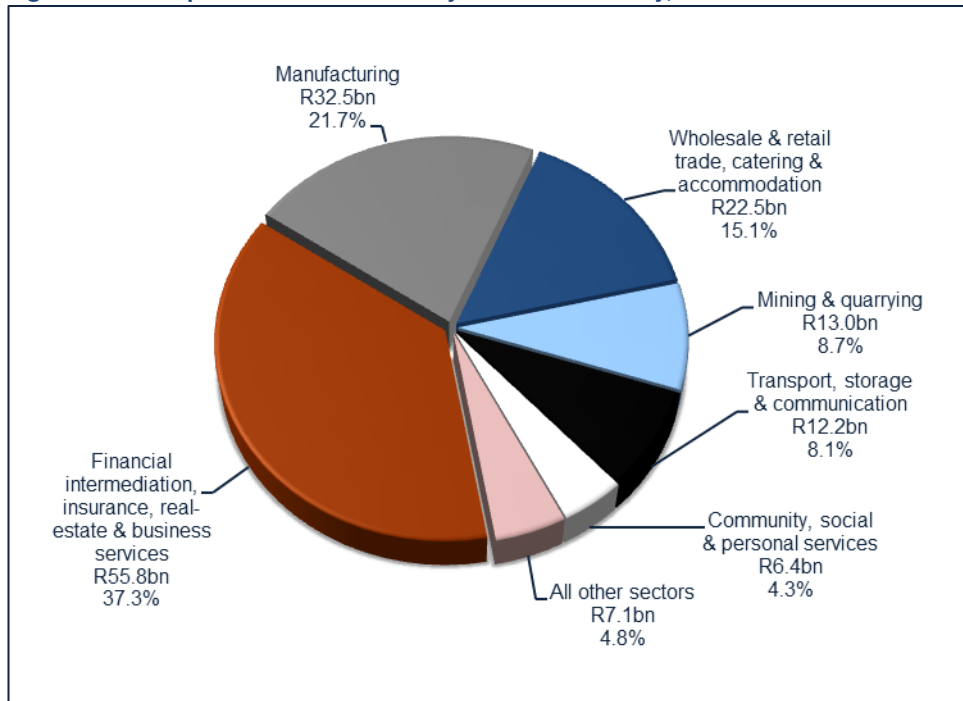


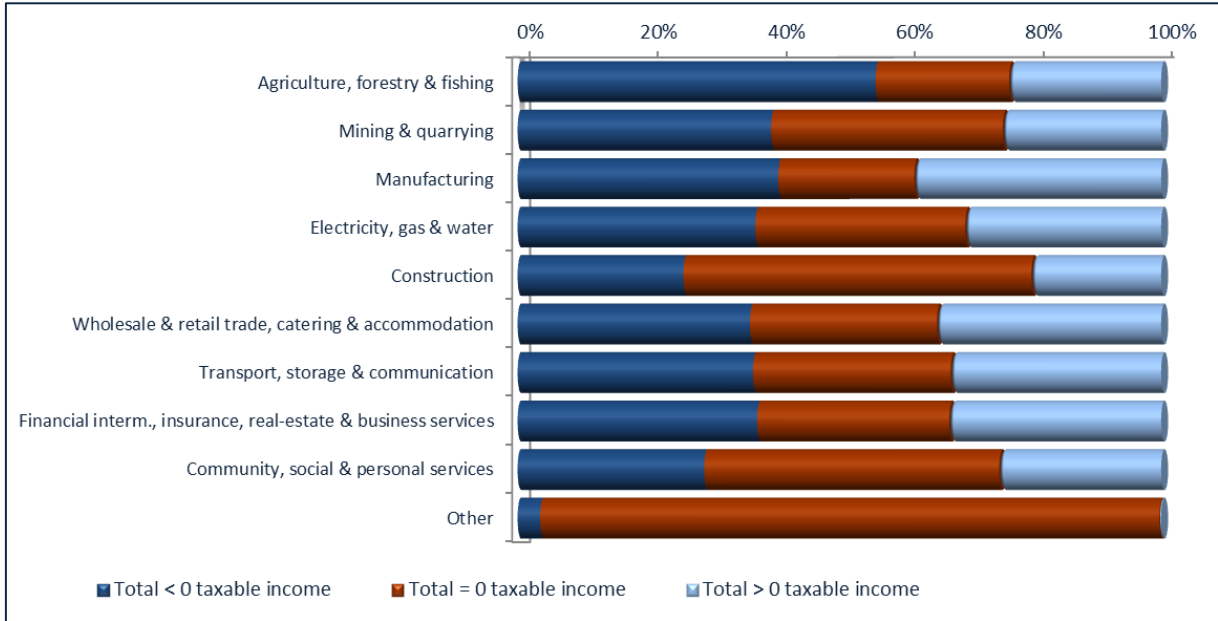
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies while Table A3.4.2 uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC system 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, as well as the taxable income group for each of the tax years.

Figure 3.7 shows the distribution of taxpayers by economic activity and taxable income groups for 2012.

Figure 3.7: Number of taxpayers by economic activity and taxable income group, 2012



COMPANIES WITH ASSESSED LOSSES OR PROFITS

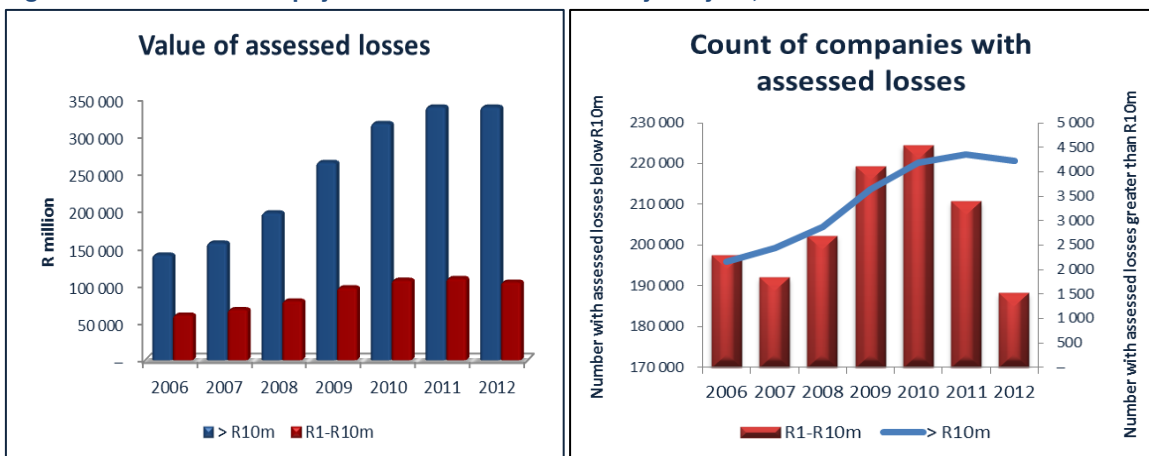
Where losses for companies are reported, these assessed losses do not reflect only the loss for the tax year, but may also include assessed losses carried forward from previous tax years. If a company therefore had a taxable profit for the year, it is possible that it could still be in an assessed loss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

The *Financing, insurance, real-estate & business services* sector had the highest proportion of companies with assessed losses in 2012 (24.7%) followed by the *Construction* sector (10.7%) and the *Retail trade* sector (7.6%).

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

Figure 3.8 shows the number of taxpayers with assessed losses by tax year, 2006-2012

Figure 3.8: Number of taxpayers with assessed losses by tax year, 2006 - 2012



The number of companies reporting assessed losses as well as the value of assessed losses increased sharply during the recession. The value of assessed losses for companies with losses greater than R10 million continues to grow albeit at a slower rate, while losses in the R1-R10 million range

declined slightly in 2012. The count of assessed losses for companies with losses greater than R10 million declined in 2012 while companies with losses in the R1-R10 million grouping declined in 2011 and in 2012.

SMALL BUSINESS CORPORATIONS

Companies can elect to be taxed as SBCs if they meet specific criteria. These include amongst others:

- An annual turnover of not more than R20 million. Prior to the 2013 tax year this threshold was R14 million;
- Limited shareholding; and
- The taxpayer must elect to be taxed as a SBC on an annual basis.

SBCs benefit from graduated income tax rates instead of the fixed headline tax rate of 28%. *Table 3.7* illustrates the increase in the SBC taxable income brackets from the 2010 to the 2013 tax years. The threshold of the first SBC bracket increased from R54 200 in 2010 to R63 556 in 2013, an increase of 17.3%.

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

Table 3.7: Small business corporations tax rates, 2010 and 2013

Tax year	2010		2013		SBC rate	Percentage increase in top bracket
Rand						
Taxable income brackets	0	– 54 200	0	– 63 556	0%	17.3%
	54 201	– 300 000	63 557	– 350 000	10%	16.7%
	300 001 and over		350 001 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 2012 tax rates or 2013 tax rates.

- 2012 tax rates (rates in effect from 1 April 2011 to 31 March 2012) are applicable to SBCs with years of assessment ending between 1 January 2012 and 31 March 2012.
- 2013 tax rates (rates in effect from 1 April 2012 to 31 March 2013) are applicable to SBCs with years of assessment ending between 1 April 2012 and 31 December 2012.

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

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2009/10 – 2013/14

R million Fiscal year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
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
2013/14	282	34 933	23 595	862	927	42 995	892	3 373	9 322	601	678	60 761	179 161
Percentage of total													
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%
2013/14	0.2%	19.5%	13.2%	0.5%	0.5%	24.0%	0.5%	1.9%	5.2%	0.3%	0.4%	33.9%	100.0%
Period													
	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change							Total
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
2012/13	70 789	10.7%	87 848	0.4%	6 465	3.7%							165 102
2013/14	76 022	7.4%	96 595	10.0%	6 542	1.2%							179 160
Percentage of total													
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%
2013/14	42.4%		53.9%		3.7%								100.0%

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2010 – 2013

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2010	184	25 594	19 199	729	723	27 571	566	2 106	6 571	390	651	46 181	130 464
2011	201	27 159	19 301	801	819	31 762	694	2 165	7 824	542	616	56 552	148 434
2012	250	29 911	20 110	1 247	813	38 348	721	2 526	8 835	726	482	51 769	155 739
2013	266	32 095	22 670	928	931	40 446	771	3 834	9 291	527	615	60 310	172 685
Percentage of total													
2010	0.1%	19.6%	14.7%	0.6%	0.6%	21.1%	0.4%	1.6%	5.0%	0.3%	0.5%	35.4%	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%	19.2%	12.9%	0.8%	0.5%	24.6%	0.5%	1.6%	5.7%	0.5%	0.3%	33.2%	100.0%
2013	0.2%	18.6%	13.1%	0.5%	0.5%	23.4%	0.4%	2.2%	5.4%	0.3%	0.4%	34.9%	100.0%
Period	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total				
2010	50 009	2.2%	72 162	2.6%	8 294	-32.9%	8 294	-32.9%	130 464				
2011	57 804	15.6%	84 229	16.7%	6 401	-22.8%	6 401	-22.8%	148 434				
2012	65 709	13.7%	85 079	1.0%	4 951	-22.6%	4 951	-22.6%	155 739				
2013	72 039	9.6%	94 856	11.5%	5 789	16.9%	5 789	16.9%	172 685				
Percentage of total													
2010	38.3%		55.3%		6.4%		6.4%		100.0%				
2011	38.9%		56.7%		4.3%		4.3%		100.0%				
2012	42.2%		54.6%		3.2%		3.2%		100.0%				
2013	41.7%		54.9%		3.4%		3.4%		100.0%				

Table A3.2.1: Companies: Provisional tax payments by sector, 2009/10 – 2013/14

Fiscal year Sector (R million)	2009/10	2010/11	2011/12	2012/13	2013/14
Agencies and other services ¹	3 292	2 817	2 992	3 585	4 551
Agriculture, forestry and fishing	2 177	1 871	2 276	2 661	3 023
Bricks, ceramic, glass, cement and similar products	914	788	590	628	351
Catering and accommodation	932	899	889	918	1 448
Chemicals and chemical, rubber and plastic products	3 665	4 188	4 169	4 104	3 431
Clothing and footwear	299	386	449	444	550
Coal and petroleum products	6 743	4 110	7 856	7 846	8 563
Construction	4 638	3 176	2 953	3 230	3 790
Educational services	248	259	296	326	416
Electricity, gas and water	1 312	1 304	1 324	1 318	1 731
Financing, insurance, real estate and business services	39 463	38 548	47 603	49 249	52 014
Food, drink and tobacco	4 532	5 287	5 758	6 985	9 846
Leather, leather goods and fur (excl. footwear & clothing)	39	50	61	56	88
Long term insurance	7 427	6 520	6 206	7 997	8 188
Machinery and related items	3 965	3 289	3 831	4 201	4 668
Medical, dental and other health and veterinary services	2 817	3 105	2 945	3 257	3 383
Metal (including metal products)	4 083	3 574	3 209	3 219	3 588
Mining and quarrying	9 829	15 017	16 911	13 141	17 075
Other manufacturing industries	2 621	2 726	2 907	3 102	3 080
Paper, printing and publishing	1 644	1 368	1 472	1 595	2 075
Personal and household services	73	79	82	104	142
Recreation and cultural services	2 309	2 444	2 690	1 875	3 760
Research and scientific institutes	120	119	127	200	212
Retail trade	7 120	8 221	9 867	11 205	11 293
Scientific, optical and similar equipment	372	319	303	335	461
Social and related community services	9	10	8	13	22
Specialised repair services	396	332	271	228	282
Textiles	132	162	163	154	239
Transport equipment	213	197	269	387	362
Transport, storage and communications	13 218	12 807	12 323	13 677	13 221
Vehicles, parts and accessories	3 714	5 144	7 018	6 727	7 559
Wholesale trade	6 298	6 589	6 797	10 509	6 210
Wood, wood products and furniture	316	253	268	317	352
Other ²	161	1 109	2 793	1 511	3 184
Total	135 092	137 068	157 677	165 102	179 161

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.

Table A3.2.1: Companies: Provisional tax payments by sector, 2009/10 – 2013/14 (continued)

Fiscal year	2009/10	2010/11	2011/12	2012/13	2013/14
Sector (percentage of total)					
Agencies and other services	2.4%	2.1%	1.9%	2.2%	2.5%
Agriculture, forestry and fishing	1.6%	1.4%	1.4%	1.6%	1.7%
Bricks, ceramic, glass, cement and similar products	0.7%	0.6%	0.4%	0.4%	0.2%
Catering and accommodation	0.7%	0.7%	0.6%	0.6%	0.8%
Chemicals and chemical, rubber and plastic products	2.7%	3.1%	2.6%	2.5%	1.9%
Clothing and footwear	0.2%	0.3%	0.3%	0.3%	0.3%
Coal and petroleum products	5.0%	3.0%	5.0%	4.8%	4.8%
Construction	3.4%	2.3%	1.9%	2.0%	2.1%
Educational services	0.2%	0.2%	0.2%	0.2%	0.2%
Electricity, gas and water	1.0%	1.0%	0.8%	0.8%	1.0%
Financing, insurance, real estate and business services	29.2%	28.1%	30.2%	29.8%	29.0%
Food, drink and tobacco	3.4%	3.9%	3.7%	4.2%	5.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	5.5%	4.8%	3.9%	4.8%	4.6%
Machinery and related items	2.9%	2.4%	2.4%	2.5%	2.6%
Medical, dental and other health and veterinary services	2.1%	2.3%	1.9%	2.0%	1.9%
Metal (including metal products)	3.0%	2.6%	2.0%	1.9%	2.0%
Mining and quarrying	7.3%	11.0%	10.7%	8.0%	9.5%
Other manufacturing industries	1.9%	2.0%	1.8%	1.9%	1.7%
Paper, printing and publishing	1.2%	1.0%	0.9%	1.0%	1.2%
Personal and household services	0.1%	0.1%	0.1%	0.1%	0.1%
Recreation and cultural services	1.7%	1.8%	1.7%	1.1%	2.1%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	5.3%	6.0%	6.3%	6.8%	6.3%
Scientific, optical and similar equipment	0.3%	0.2%	0.2%	0.2%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.3%	0.2%	0.2%	0.1%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.1%	0.2%	0.2%	0.2%
Transport, storage and communications	9.8%	9.3%	7.8%	8.3%	7.4%
Vehicles, parts and accessories	2.7%	3.8%	4.5%	4.1%	4.2%
Wholesale trade	4.7%	4.8%	4.3%	6.4%	3.5%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	0.1%	0.8%	1.8%	0.9%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.2.1: Companies: Provisional tax payments by sector, 2009/10 – 2013/14 (continued)

Fiscal year	2010/11	2011/12	2012/13	2013/14
Sector (percentage change year-on-year)				
Agencies and other services	-14.4%	6.2%	19.8%	26.9%
Agriculture, forestry and fishing	-14.1%	21.7%	16.9%	13.6%
Bricks, ceramic, glass, cement and similar products	-13.8%	-25.1%	6.4%	-44.1%
Catering and accommodation	-3.5%	-1.1%	3.2%	57.8%
Chemicals and chemical, rubber and plastic products	14.3%	-0.5%	-1.6%	-16.4%
Clothing and footwear	28.9%	16.4%	-1.1%	24.0%
Coal and petroleum products	-39.0%	91.2%	-0.1%	9.1%
Construction	-31.5%	-7.0%	9.4%	17.3%
Educational services	4.5%	14.3%	10.1%	27.7%
Electricity, gas and water	-0.6%	1.5%	-0.5%	31.4%
Financing, insurance, real estate and business services	-2.3%	23.5%	3.5%	5.6%
Food, drink and tobacco	16.7%	8.9%	21.3%	41.0%
Leather, leather goods and fur (excl. footwear & clothing)	26.0%	21.8%	-8.3%	59.2%
Long term insurance	-12.2%	-4.8%	28.9%	2.4%
Machinery and related items	-17.0%	16.5%	9.7%	11.1%
Medical, dental and other health and veterinary services	10.2%	-5.2%	10.6%	3.9%
Metal (including metal products)	-12.5%	-10.2%	0.3%	11.5%
Mining and quarrying	52.8%	12.6%	-22.3%	29.9%
Other manufacturing industries	4.0%	6.7%	6.7%	-0.7%
Paper, printing and publishing	-16.8%	7.7%	8.3%	30.1%
Personal and household services	8.8%	3.9%	27.0%	35.6%
Recreation and cultural services	5.8%	10.1%	-30.3%	100.6%
Research and scientific institutes	-0.3%	6.0%	58.1%	6.2%
Retail trade	15.5%	20.0%	13.6%	0.8%
Scientific, optical and similar equipment	-14.1%	-5.1%	10.5%	37.4%
Social and related community services	8.8%	-17.3%	68.0%	61.6%
Specialised repair services	-16.0%	-18.4%	-16.0%	24.0%
Textiles	22.4%	0.5%	-5.3%	55.1%
Transport equipment	-7.7%	36.7%	43.9%	-6.5%
Transport, storage and communications	-3.1%	-3.8%	11.0%	-3.3%
Vehicles, parts and accessories	38.5%	36.4%	-4.2%	12.4%
Wholesale trade	4.6%	3.2%	54.6%	-40.9%
Wood, wood products and furniture	-19.8%	5.9%	18.3%	10.9%
Other	590.0%	152.0%	-45.9%	110.7%
Total	1.5%	15.0%	4.7%	8.5%

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2010 – 2013

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% assessed tax as % of provisional tax]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000	4 176	-316 322	847	4 355	-338 402	660	4 230	-338 292	407	2 717	-196 864	197
B: -5 000 001 to -10 000 000	3 446	-23 958	3	3 682	-25 574	0	3 637	-25 282	107	2 654	-18 423	0
C: -1 000 001 to -5 000 000	22 766	-47 554	2	23 662	-49 476	2	22 729	-47 988	6	17 509	-36 762	0
D: -500 001 to -1 000 000	21 576	-15 199	17	21 584	-15 245	1	20 261	-14 335	0	15 332	-10 856	0
E: -250 001 to -500 000	28 939	-10 332	1	27 701	-9 896	2	24 748	-8 864	0	18 776	-6 749	0
F: -100 001 to -250 000	41 190	-6 774	0	37 879	-6 243	0	33 108	-5 466	0	24 728	-4 081	0
G: -11 to -100 000	106 493	-3 246	0	96 197	-2 947	0	83 719	-2 585	0	62 153	-1 904	0
H: = 0	289 357	-	41	286 578	-	44	268 633	-	9	176 321	-	1
I: 1 to 100 000	85 828	2 784	464	81 088	2 748	434	73 898	2 585	396	55 613	2 013	314
J: 100 001 to 250 000	29 162	4 775	992	29 096	4 769	972	27 918	4 586	921	22 928	3 770	731
K: 250 001 to 500 000	20 520	7 232	1 645	21 211	7 477	1 660	20 956	7 407	1 625	18 182	6 478	1 307
L: 500 001 to 750 000	9 064	5 566	1 447	9 491	5 810	1 500	9 476	5 814	1 492	8 252	5 045	1 245
M: 750 001 to 1 000 000	5 881	5 123	1 379	6 121	5 344	1 431	6 104	5 341	1 421	5 468	4 781	1 251
N: 1 000 001 to 2 500 000	11 884	18 760	5 270	12 414	19 487	5 453	12 617	19 787	5 535	10 998	17 353	4 825
O: 2 500 001 to 5 000 000	5 514	19 340	5 519	5 673	19 903	5 630	5 928	20 765	5 864	5 105	17 908	5 056
P: 5 000 001 to 7 500 000	2 189	13 373	3 804	2 204	13 434	3 820	2 276	13 870	3 922	1 852	11 219	3 171
Q: 7 500 001 to 10 000 000	1 134	9 828	2 784	1 211	10 466	2 964	1 244	10 745	3 037	1 021	8 794	2 480
R: 10 000 001 to 25 000 000	2 221	34 379	9 712	2 371	36 369	10 297	2 444	37 945	10 699	1 909	29 245	8 230
S: 25 000 001 to 50 000 000	810	28 006	7 927	801	27 728	7 826	866	29 709	8 395	600	20 870	5 876
T: 50 000 001 to 75 000 000	304	18 533	5 248	309	18 990	5 380	306	18 820	5 297	179	10 851	3 044
U: 75 000 001 to 100 000 000	135	11 582	3 296	145	12 374	3 491	158	13 631	3 832	104	8 932	2 545
V: 100 000 001 to 200 000 000	239	33 777	9 536	228	31 805	9 011	253	34 899	9 859	143	19 762	5 610
W: 200 000 001 +	234	244 866	69 538	283	310 331	86 923	299	308 398	86 551	153	164 232	46 298
Total	693 062	129 474	129 474	674 284	147 502	147 502	625 808	149 376	149 376	452 697	164 232	92 185
Total < 0 taxable income	228 586	-423 385	871	215 060	-447 783	665	192 432	-442 813	521	143 869	-275 640	198
Total = 0 taxable income	289 357	-	41	286 578	-	44	268 633	-	9	176 321	-	1
Total > 0 taxable income	175 119	457 924	128 562	172 646	527 032	146 793	164 743	534 302	148 846	132 507	331 254	91 986
Total	693 062	129 474	129 474	674 284	147 502	147 502	625 808	149 376	149 376	452 697	164 232	92 185
Percentage												
Total < 0 taxable income	33.0%			31.9%			30.7%			31.8%		
Total = 0 taxable income	41.8%			42.5%			42.9%			38.9%		
Total > 0 taxable income	25.3%			25.6%			26.3%			29.3%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A9.3.2: Companies with a positive taxable income and tax assessed by taxable income group, 2010 – 2013

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% 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	49.0%	0.6%	0.4%	47.0%	0.5%	0.3%	44.9%	0.5%	0.3%	42.0%	0.6%	0.3%
J: 100 001 to 250 000	16.7%	1.0%	0.8%	16.9%	0.9%	0.7%	16.9%	0.9%	0.6%	17.3%	1.1%	0.8%
K: 250 001 to 500 000	11.7%	1.6%	1.3%	12.3%	1.4%	1.1%	12.7%	1.4%	1.1%	13.7%	2.0%	1.4%
L: 500 001 to 750 000	5.2%	1.2%	1.1%	5.5%	1.1%	1.0%	5.8%	1.1%	1.0%	6.2%	1.5%	1.4%
M: 750 001 to 1 000 000	3.4%	1.1%	1.1%	3.5%	1.0%	1.0%	3.7%	1.0%	1.0%	4.1%	1.4%	1.4%
N: 1 000 001 to 2 500 000	6.8%	4.1%	4.1%	7.2%	3.7%	3.7%	7.7%	3.7%	3.7%	8.3%	5.2%	5.2%
O: 2 500 001 to 5 000 000	3.1%	4.2%	4.3%	3.3%	3.8%	3.8%	3.6%	3.9%	3.9%	3.9%	5.4%	5.5%
P: 5 000 001 to 7 500 000	1.3%	2.9%	3.0%	1.3%	2.5%	2.6%	1.4%	2.6%	2.6%	1.4%	3.4%	3.4%
Q: 7 500 001 to 10 000 000	0.6%	2.1%	2.2%	0.7%	2.0%	2.0%	0.8%	2.0%	2.0%	0.8%	2.7%	2.7%
R: 10 000 001 to 25 000 000	1.3%	7.5%	7.6%	1.4%	6.9%	7.0%	1.5%	7.1%	7.2%	1.4%	8.8%	8.9%
S: 25 000 001 to 50 000 000	0.5%	6.1%	6.2%	0.5%	5.3%	5.3%	0.5%	5.6%	5.6%	0.5%	6.3%	6.4%
T: 50 000 001 to 75 000 000	0.2%	4.0%	4.1%	0.2%	3.6%	3.7%	0.2%	3.5%	3.6%	0.1%	3.3%	3.3%
U: 75 000 001 to 100 000 000	0.1%	2.5%	2.6%	0.1%	2.3%	2.4%	0.1%	2.6%	2.6%	0.1%	2.7%	2.8%
V: 100 000 001 to 200 000 000	0.1%	7.4%	7.4%	0.1%	6.0%	6.1%	0.2%	6.5%	6.6%	0.1%	6.0%	6.1%
W: 200 000 001 +	0.1%	53.5%	54.1%	0.2%	58.9%	59.2%	0.2%	57.7%	58.1%	0.1%	49.6%	50.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2010 – 2013

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% assessed tax as % of provisional tax]			
	Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	53 007	673	2 608	2 411	2 770	4 314	3 419	29 209	2 298	3 198	29 209	2 298	3 198
Agriculture, forestry and fishing	22 061	-19 228	1 853	-21 420	2 014	19 409	2 299	14 286	-15 693	1 731	14 286	-15 693	1 731
Bricks, ceramic, glass, cement and similar products	2 728	-3 592	508	-3 925	562	2 560	554	1 919	180	551	1 919	180	551
Catering and accommodation	23 809	-8 403	909	-10 631	817	21 956	803	15 883	-4 569	1 081	15 883	-4 569	1 081
Chemicals and chemical, rubber and plastic products	5 133	934	3 630	3 602	3 956	4 333	2 716	3 232	-324	1 412	3 232	-324	1 412
Clothing and footwear	3 759	-283	321	14	422	3 750	421	3 075	2 717	1 043	3 075	2 717	1 043
Coal and petroleum products	1 362	915	4 144	11 857	6 370	1 137	7 144	894	25 889	7 332	894	25 889	7 332
Construction	69 847	2 383	4 543	-6 550	3 639	62 021	3 427	39 210	-6 415	3 066	39 210	-6 415	3 066
Educational services	6 802	-258	273	-435	296	5 969	101	4 080	-99	203	4 080	-99	203
Electricity, gas and water	2 579	-18 105	1 332	-14 431	1 282	2 666	1 401	2 133	-6 312	1 542	2 133	-6 312	1 542
Financing, insurance, real estate and business services	231 085	19 690	36 678	42 731	44 391	176 234	46 105	108 107	22 295	25 371	108 107	22 295	25 371
Food, drink and tobacco	6 191	7 334	4 919	5 556	4 993	6 309	8 702	5 799	9 756	5 460	5 799	9 756	5 460
Leather, leather goods and fur (excl. footwear & clothing)	380	-221	41	-148	58	371	66	298	127	57	298	127	57
Long term insurance	364	595	5 891	-2 501	5 587	152	6 062	29	954	1 460	29	954	1 460
Machinery and related items	10 613	5 746	3 197	6 405	3 560	8 622	3 985	6 152	4 470	2 111	6 152	4 470	2 111
Medical, dental and other health and veterinary services	6 936	6 236	2 332	7 847	2 759	6 261	8 715	5 312	4 662	1 659	5 312	4 662	1 659
Metal (including metal products)	7 335	-1 731	3 181	-3 920	2 989	6 197	3 009	4 961	532	1 928	4 961	532	1 928
Mining and quarrying	2 762	17 363	13 734	38 246	19 113	1 777	12 982	1 082	-4 887	3 297	1 082	-4 887	3 297
Other manufacturing industries	7 567	-5 348	2 504	-4 388	2 857	6 903	2 983	5 440	-4 058	1 586	5 440	-4 058	1 586
Paper, printing and publishing	6 632	-1 376	1 278	-886	1 331	5 586	1 616	3 985	213	958	3 985	213	958
Personal and household services	9 180	-570	75	-622	80	8 339	-449	6 779	84	235	6 779	84	235
Recreation and cultural services	6 577	2 792	2 055	1 904	2 186	5 608	1 883	4 049	1 487	1 542	4 049	1 487	1 542
Research and scientific institutes	1 804	-1 088	119	-1 022	146	1 381	-936	774	-4	184	774	-4	184
Retail trade	81 419	15 097	8 969	15 965	8 997	54 924	9 795	26 851	13 330	6 500	26 851	13 330	6 500
Scientific, optical and similar equipment	1 253	280	320	365	316	1 235	475	960	-1 805	229	960	-1 805	229
Social and related community services	12 369	-109	29	-94	32	11 811	-247	9 099	-103	27	9 099	-103	27
Specialised repair services	6 397	-1 336	228	-1 174	276	5 447	249	4 133	-1 574	208	4 133	-1 574	208
Textiles	1 637	-3 748	161	-4 024	148	1 566	-4 079	1 324	-2 767	121	1 324	-2 767	121
Transport equipment	2 144	-1 984	167	-1 142	297	2 109	-82	1 522	-190	158	1 522	-190	158
Transport, storage and communications	26 340	12 151	13 441	1 174	11 516	19 885	-7 609	12 242	2 847	10 481	12 242	2 847	10 481
Vehicles, parts and accessories	8 886	4 296	4 426	12 968	6 846	7 735	6 888	6 320	10 708	3 811	6 320	10 708	3 811
Wholesale trade	23 472	7 803	5 886	9 156	6 480	17 511	7 919	10 809	6 165	3 375	10 809	6 165	3 375
Wood, wood products and furniture	3 687	-1 410	220	-2 709	254	3 027	-2 879	2 406	-2 250	235	2 406	-2 250	235
Other ²	36 945	-957	106	-930	160	101 903	-1 835	110 343	-2 049	35	110 343	-2 049	35
Total	693 062	129 474	147 502	147 502	147 502	625 808	149 376	452 697	92 185	92 185	452 697	92 185	92 185

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, 2010 – 2013 (continued)

Tax year	2010 [99.2% assessed tax as % of provisional tax]		2011 [99.4% assessed tax as % of provisional tax]		2012 [95.9% assessed tax as % of provisional tax]		2013 [53.4% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers
Agencies and other services		7.6%	2.0%	7.4%	1.9%	6.5%	2.3%	6.5%
Agriculture, forestry and fishing		3.2%	1.4%	3.2%	1.4%	3.1%	1.5%	3.2%
Bricks, ceramic, glass, cement and similar products		0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Catering and accommodation		3.4%	0.7%	3.5%	0.6%	3.5%	0.5%	3.5%
Chemicals and chemical, rubber and plastic products		0.7%	2.8%	0.7%	2.7%	0.7%	1.8%	0.7%
Clothing and footwear		0.5%	0.2%	0.6%	0.3%	0.6%	0.3%	0.7%
Coal and petroleum products		0.2%	3.2%	0.2%	4.3%	0.2%	4.8%	0.2%
Construction		10.1%	3.5%	10.4%	2.5%	9.9%	2.3%	8.7%
Educational services		1.0%	0.2%	1.0%	0.2%	1.0%	0.3%	0.9%
Electricity, gas and water		0.4%	1.0%	0.4%	0.9%	0.4%	0.9%	0.5%
Financing, insurance, real estate and business services		33.3%	28.3%	32.0%	30.1%	28.2%	30.9%	23.9%
Food, drink and tobacco		0.9%	3.8%	0.9%	3.4%	1.0%	5.8%	1.3%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Long term insurance		0.1%	4.6%	0.0%	3.8%	0.0%	4.1%	0.0%
Machinery and related items		1.5%	2.5%	1.5%	2.4%	1.4%	2.7%	1.4%
Medical, dental and other health and veterinary services		1.0%	1.8%	1.0%	1.9%	1.0%	2.1%	1.2%
Metal (including metal products)		1.1%	2.5%	1.0%	2.0%	1.0%	2.0%	1.1%
Mining and quarrying		0.4%	10.6%	0.4%	13.0%	0.3%	8.7%	0.2%
Other manufacturing industries		1.1%	1.9%	1.1%	1.9%	1.1%	2.0%	1.2%
Paper, printing and publishing		1.0%	1.0%	0.9%	0.9%	0.9%	1.1%	0.9%
Personal and household services		1.3%	0.1%	1.3%	0.1%	1.3%	0.1%	1.5%
Recreation and cultural services		0.9%	1.6%	0.9%	1.5%	0.9%	1.8%	0.9%
Research and scientific institutes		0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%
Retail trade		11.7%	6.5%	11.1%	6.1%	8.8%	6.6%	5.9%
Scientific, optical and similar equipment		0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%
Social and related community services		1.8%	0.0%	1.7%	0.0%	1.9%	0.0%	2.0%
Specialised repair services		0.9%	0.2%	0.9%	0.2%	0.9%	0.2%	0.9%
Textiles		0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%
Transport equipment		0.3%	0.1%	0.3%	0.2%	0.3%	0.3%	0.3%
Transport, storage and communications		3.8%	10.4%	3.7%	7.8%	3.1%	8.1%	2.7%
Vehicles, parts and accessories		1.3%	3.4%	1.2%	4.6%	1.2%	4.6%	1.4%
Wholesale trade		3.4%	4.5%	3.2%	4.4%	2.8%	3.2%	2.4%
Wood, wood products and furniture		0.5%	0.2%	0.5%	0.2%	0.5%	0.2%	0.5%
Other		5.3%	0.1%	7.9%	0.1%	16.3%	0.0%	24.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2010 – 2013

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% assessed tax as % of provisional tax]		
Economic activity ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	24 823	-1 865	15 586	23 847	16 826	21 127	21 186	-3 863	15 282	15 368	-20 579	5 028
Agriculture, forestry and fishing	22 061	-19 228	1 853	21 424	-21 420	2 014	19 409	-22 558	2 299	14 286	-15 693	1 731
Mining and quarrying	2 762	17 363	13 734	2 423	38 246	19 113	1 777	18 695	12 982	1 082	-4 887	3 297
Secondary sector	132 847	-20 206	30 463	130 682	-14 325	33 036	118 392	6 512	37 279	83 310	19 763	27 788
Manufacturing ²	60 421	-4 484	24 589	57 777	6 657	28 115	53 705	21 342	32 451	41 967	32 490	23 180
Electricity, gas and water	2 579	-18 105	1 332	2 564	-14 431	1 282	2 666	-5 250	1 401	2 133	-6 312	1 542
Construction	69 847	2 383	4 543	70 341	-6 550	3 639	62 021	-9 581	3 427	39 210	-6 415	3 066
Tertiary sector	498 447	57 567	83 318	466 528	77 678	93 179	384 327	90 676	96 797	243 676	58 479	59 334
Wholesale and retail trade, catering and accommodation ³	143 983	17 456	19 818	134 204	26 284	23 416	107 573	26 235	22 482	63 996	24 061	14 975
Transport, storage and communication	26 340	12 151	13 441	24 752	1 174	11 516	19 685	-7 609	12 153	12 242	2 847	10 481
Financial intermediation, insurance, real-estate and business services ⁴	286 260	19 869	45 296	267 622	41 618	52 894	219 081	62 048	55 755	138 119	25 542	30 213
Community, social and personal services ⁵	41 864	8 091	4 763	39 950	8 601	5 352	37 988	10 002	6 406	29 319	6 030	3 665
Other⁶	36 945	-957	106	53 227	-930	160	101 903	-1 835	19	110 343	-2 049	35
Total	693 062	129 474	129 474	674 284	147 502	147 502	625 808	149 376	149 376	452 697	92 185	92 185
Percentage of total												
Primary sector	3.6%	12.0%	14.3%	3.5%	14.3%	14.3%	3.4%	10.2%	10.2%	3.4%	5.5%	5.5%
Agriculture, forestry and fishing	3.2%	1.4%	1.4%	3.1%	1.4%	1.4%	3.1%	1.5%	1.5%	3.2%	1.9%	1.9%
Mining and quarrying	0.4%	10.6%	13.0%	0.3%	13.0%	8.7%	0.3%	8.7%	0.2%	0.2%	3.6%	3.6%
Secondary sector	19.2%	23.5%	22.4%	19.4%	22.4%	22.4%	18.9%	25.0%	25.0%	18.4%	30.1%	30.1%
Manufacturing	8.7%	19.0%	19.1%	8.6%	19.1%	21.7%	8.6%	21.7%	21.7%	9.3%	25.1%	25.1%
Electricity, gas and water	0.4%	1.0%	0.9%	0.4%	0.9%	0.9%	0.4%	0.9%	0.9%	0.5%	1.7%	1.7%
Construction	10.1%	3.5%	2.5%	10.4%	2.5%	2.3%	9.9%	2.3%	2.3%	8.7%	3.3%	3.3%
Tertiary sector	71.9%	64.4%	63.2%	69.2%	63.2%	63.2%	61.4%	64.8%	64.8%	53.8%	64.4%	64.4%
Wholesale and retail trade, catering and accommodation	20.8%	15.3%	15.9%	19.9%	15.9%	15.9%	17.2%	15.1%	15.1%	14.1%	16.2%	16.2%
Transport, storage and communication	3.8%	10.4%	7.8%	3.7%	7.8%	8.1%	3.1%	8.1%	8.1%	2.7%	11.4%	11.4%
Financial intermediation, insurance, real-estate and business services	41.3%	35.0%	35.9%	39.7%	35.9%	37.3%	35.0%	37.3%	37.3%	30.5%	32.8%	32.8%
Community, social and personal services	6.0%	3.7%	3.6%	5.9%	3.6%	4.3%	6.1%	4.3%	4.3%	6.5%	4.0%	4.0%
Other	5.3%	0.1%	0.1%	7.9%	0.1%	0.1%	16.3%	0.0%	0.0%	24.4%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2010 – 2013

Sector	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.3% assessed tax as % of provisional tax]			2012 [95.4% assessed tax as % of provisional tax]			2013 [99.3% 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 ¹	9 189	9 453	2 806	9 247	11 367	2 770	9 145	12 454	3 415	8 819	11 741	3 197
Agriculture, forestry and fishing	4 713	6 752	1 847	4 587	7 263	2 011	4 584	8 394	2 298	4 042	6 392	1 731
Bricks, ceramic, glass, cement and similar products	786	1 832	508	791	2 032	562	785	2 003	504	678	1 990	551
Catering and accommodation	4 927	3 366	909	4 993	3 069	817	5 219	3 025	803	4 619	4 032	1 081
Chemicals and chemical, rubber and plastic products	2 119	13 007	3 630	2 092	14 166	3 956	2 012	9 749	2 716	1 656	5 115	1 412
Clothing and footwear	1 170	1 175	321	1 198	1 545	422	1 361	1 554	421	1 409	3 788	1 043
Coal and petroleum products	488	14 798	4 144	543	22 752	6 370	551	25 511	7 144	542	26 173	7 332
Construction	12 977	16 504	4 542	12 594	13 284	3 639	12 494	12 618	3 427	10 450	11 370	3 066
Educational services	1 869	1 032	273	1 958	1 133	296	1 997	1 467	389	1 551	805	203
Electricity, gas and water	754	4 783	1 332	764	4 611	1 282	811	5 025	1 401	784	5 546	1 542
Financing, insurance, real estate and business services	67 714	128 133	36 648	66 831	158 178	44 330	62 544	165 122	46 096	47 180	91 162	25 371
Food, drink and tobacco	1 845	17 557	4 919	1 782	17 720	4 961	1 996	31 100	8 700	2 217	19 566	5 460
Leather, leather goods and fur (excl. footwear & clothing)	116	151	41	123	214	58	142	244	66	127	210	57
Long term insurance	100	17 162	5 068	80	17 558	4 981	47	18 167	5 553	16	3 048	1 263
Machinery and related items	4 346	11 523	3 197	4 339	12 845	3 560	4 086	14 349	3 985	3 265	7 707	2 111
Medical, dental and other health and veterinary services	3 427	8 460	2 332	3 482	10 015	2 759	3 521	11 363	3 130	3 305	6 154	1 659
Metal (including metal products)	3 031	11 446	3 181	2 937	10 763	2 989	2 906	10 763	3 009	2 448	6 973	1 928
Mining and quarrying	573	49 120	13 700	511	67 446	19 113	437	47 189	12 982	375	11 790	3 297
Other manufacturing industries	2 496	8 997	2 504	2 441	10 262	2 857	2 354	10 709	2 983	2 158	5 747	1 586
Paper, printing and publishing	1 948	4 633	1 278	1 853	4 824	1 331	1 889	5 843	1 616	1 600	3 511	958
Personal and household services	2 129	341	75	2 154	368	80	2 229	511	118	2 075	938	235
Recreation and cultural services	1 511	7 376	2 055	1 544	7 854	2 186	1 476	9 818	2 736	1 252	5 566	1 542
Research and scientific institutes	383	425	119	374	522	146	364	616	169	354	668	184
Retail trade	22 389	30 403	8 368	22 231	32 744	8 997	19 867	35 658	9 795	13 337	23 803	6 500
Scientific, optical and similar equipment	488	1 148	320	481	1 130	316	525	1 709	475	453	840	229
Social and related community services	267	102	29	218	114	32	332	117	33	430	97	27
Specialised repair services	2 242	922	227	2 156	1 094	275	2 102	1 011	249	1 709	861	208
Textiles	509	593	161	507	546	148	523	612	166	529	458	121
Transport equipment	484	607	167	481	1 071	297	532	1 401	387	553	581	158
Transport, storage and communications	6 691	47 991	13 439	6 758	41 244	11 516	6 434	43 576	12 153	5 114	37 651	10 481
Vehicles, parts and accessories	3 387	15 925	4 426	3 354	24 513	6 845	3 421	24 654	6 886	3 250	13 744	3 811
Wholesale trade	7 881	21 116	5 880	7 547	23 288	6 478	6 864	17 070	4 747	5 231	12 217	3 375
Wood, wood products and furniture	1 050	825	220	994	943	254	933	848	227	919	886	235
Other ²	1 120	267	98	701	556	156	260	58	16	60	122	34
Total	175 119	128 562	128 562	172 646	146 793	146 793	164 743	148 846	148 846	132 507	91 986	91 986

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.

Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2010 – 2013

Sector	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	11 379	-8 780	0	10 967	-8 956	0	10 552	-12 450	1	9 316	-9 444	0
Agriculture, forestry and fishing	11 704	-25 979	0	11 449	-28 682	0	10 798	-30 952	1	8 630	-22 085	-
Bricks, ceramic, glass, cement and similar products	1 226	-5 425	0	1 084	-5 956	0	1 013	-5 411	-	778	-1 810	-
Catering and accommodation	10 389	-11 769	-	10 010	-13 700	-	9 348	-13 154	-	7 438	-8 601	-
Chemicals and chemical, rubber and plastic products	2 064	-12 073	-	1 914	-10 564	-	1 720	-9 195	-	1 358	-5 438	-
Clothing and footwear	1 457	-1 458	-	1 408	-1 531	-	1 360	-1 571	0	1 166	-1 070	-
Coal and petroleum products	435	-13 883	-	416	-10 895	-	342	-8 184	-	263	-285	-
Construction	17 731	-14 121	0	17 001	-19 834	0	15 982	-22 199	0	12 253	-17 785	-
Educational services	2 691	-1 290	0	2 542	-1 567	-	2 411	-1 367	-	1 847	-904	-
Electricity, gas and water	930	-22 888	-	961	-19 042	-	985	-10 275	-	898	-11 858	-
Financing, insurance, real estate and business services	89 279	-108 443	29	82 946	-115 448	58	70 508	-105 361	9	47 504	-68 868	0
Food, drink and tobacco	2 539	-10 223	0	2 512	-12 164	-	2 544	-13 807	0	2 537	-9 810	-
Leather, leather goods and fur (excl. footwear & clothing)	161	-372	0	143	-362	-	135	-231	-	124	-84	-
Long term insurance	109	-16 568	823	78	-20 059	605	52	-14 948	509	10	-2 095	197
Machinery and related items	4 256	-5 776	-	3 975	-6 440	-	3 446	-5 985	-	2 561	-3 237	-
Medical, dental and other health and veterinary services	2 113	-2 224	0	2 005	-2 167	-	1 834	-2 648	-	1 616	-1 493	-
Metal (including metal products)	3 203	-13 176	-	2 938	-14 683	-	2 612	-14 073	-	2 212	-6 441	-
Mining and quarrying	1 001	-31 757	15	872	-29 200	-	700	-28 494	0	482	-16 676	-
Other manufacturing industries	3 236	-14 344	0	3 004	-14 650	-	2 774	-21 520	0	2 290	-9 805	-
Paper, printing and publishing	2 651	-6 009	-	2 502	-5 710	-	2 255	-4 498	-	1 779	-3 299	-
Personal and household services	3 903	-912	-	3 693	-991	-	3 519	-960	-	3 179	-854	-
Recreation and cultural services	3 107	-4 585	-	2 918	-5 950	0	2 680	-7 935	-	2 158	-4 079	-
Research and scientific institutes	551	-1 513	-	527	-1 544	-	461	-1 552	-	311	-672	-
Retail trade	23 686	-15 306	0	21 877	-16 779	0	17 875	-17 948	0	10 907	-10 474	-
Scientific, optical and similar equipment	474	-869	-	479	-765	-	484	-674	-	412	-2 645	-
Social and related community services	344	-210	-	336	-208	-	573	-364	-	667	-200	-
Specialised repair services	2 838	-2 258	0	2 640	-2 267	0	2 380	-3 015	-	1 940	-2 435	-
Textiles	777	-4 341	0	744	-4 570	-	716	-4 690	0	575	-3 224	-
Transport equipment	755	-2 591	-	725	-2 213	-	741	-1 482	-	582	-771	-
Transport, storage and communications	8 755	-35 841	1	8 017	-40 070	0	7 201	-51 185	0	5 358	-34 804	-
Vehicles, parts and accessories	3 968	-11 629	-	3 618	-11 545	-	3 279	-11 915	-	2 682	-3 036	0
Wholesale trade	7 284	-13 314	1	6 804	-14 132	0	5 971	-9 152	0	4 067	-6 052	-
Wood, wood products and furniture	1 896	-2 235	-	1 749	-3 652	-	1 612	-3 727	-	1 276	-3 136	-
Other ²	1 694	-1 224	1	2 206	-1 486	0	3 569	-1 893	1	4 693	-2 171	1
Total	228 586	871	871	215 060	665	665	192 432	521	521	143 869	198	198

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.

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2010 – 2013

Tax year	2010 [99,2% assessed tax as % of provisional tax]			2011 [99,4% assessed tax as % of provisional tax]			2012 [95,9% assessed tax as % of provisional tax]			2013 [53,4% assessed tax as % of provisional tax]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	32 439	-	2	29 775	-	1	21 617	-	2	11 074	-	1
Agriculture, forestry and fishing	5 644	-	5	5 388	-	2	4 027	-	1	1 614	-	0
Bricks, ceramic, glass, cement and similar products	716	-	0	690	-	0	762	-	0	463	-	-
Catering and accommodation	8 493	-	-	8 435	-	-	7 389	-	0	3 826	-	-
Chemicals and chemical, rubber and plastic products	950	-	-	900	-	0	601	-	-	218	-	-
Clothing and footwear	1 132	-	-	1 161	-	-	1 029	-	-0	500	-	-
Coal and petroleum products	439	-	-	368	-	-	244	-	-	89	-	0
Construction	39 139	-	0	40 746	-	0	33 545	-	-0	16 507	-	-
Educational services	2 242	-	-0	2 080	-	-	1 561	-	-	682	-	-
Electricity, gas and water	895	-	-	839	-	-	870	-	0	451	-	-
Financing, insurance, real estate and business services	74 092	-	1	65 857	-	2	43 182	-	0	13 423	-	0
Food, drink and tobacco	1 807	-	0	1 738	-	32	1 769	-	2	1 045	-	-
Leather, leather goods and fur (excl. footwear & clothing)	103	-	-	97	-	-	94	-	-	47	-	-
Long term insurance	155	-	-	132	-	-	53	-	-	3	-	-
Machinery and related items	2 011	-	-	1 773	-	-	1 090	-	-	326	-	-
Medical, dental and other health and veterinary services	1 396	-	0	1 250	-	-	906	-	-	391	-	-
Metal (including metal products)	1 101	-	0	969	-	0	679	-	-	301	-	-
Mining and quarrying	1 188	-	19	1 040	-	-	640	-	0	225	-	-
Other manufacturing industries	1 835	-	0	1 855	-	0	1 775	-	0	992	-	0
Paper, printing and publishing	2 033	-	-	1 877	-	-	1 442	-	-	606	-	-
Personal and household services	3 148	-	-	3 034	-	-	2 591	-	-	1 525	-	-
Recreation and cultural services	1 959	-	0	1 779	-	0	1 452	-	-	639	-	-
Research and scientific institutes	870	-	-	808	-	-	556	-	-	109	-	-
Retail trade	35 344	-	0	30 545	-	1	17 182	-	0	2 607	-	0
Scientific, optical and similar equipment	291	-	-	314	-	-	226	-	-	95	-	-
Social and related community services	11 758	-	-	10 957	-	-	10 906	-	-	8 002	-	-
Specialised repair services	1 317	-	1	1 229	-	0	965	-	-	484	-	-
Textiles	351	-	0	335	-	-	327	-	0	220	-	-
Transport equipment	905	-	-	908	-	0	836	-	-	387	-	-
Transport, storage and communications	10 894	-	1	9 977	-	0	6 050	-	-0	1 770	-	-
Vehicles, parts and accessories	1 531	-	0	1 382	-	1	1 035	-	1	388	-	0
Wholesale trade	8 307	-	5	7 383	-	1	4 676	-	1	1 511	-	0
Wood, wood products and furniture	741	-	-	637	-	-	482	-	-	211	-	-
Other ²	34 131	-	7	50 320	-0	4	98 074	-	1	105 590	-0	0
Total	289 357		41	286 578		44	268 633		9	176 321		1

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

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

Table A9.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2010

Taxable income group (Number of taxpayers)	2010 [99.2% assessed tax as % of provisional tax]										Total number of taxpayers
	Primary sector		Secondary sector			Tertiary 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		
A: < 0	11 704	1 001	25 130	930	17 731	48 165	8 755	101 318	12 158	1 694	228 586
B: = 0	5 644	1 188	14 415	895	39 139	54 992	10 894	107 556	20 503	34 131	289 357
C: 1 to 100 000	1 891	164	8 125	323	6 934	21 475	3 422	37 879	4 732	883	85 828
D: 100 001 to 250 000	814	70	3 327	121	2 026	6 520	998	13 707	1 479	100	29 162
E: 250 001 to 500 000	742	57	2 580	103	1 360	4 562	687	9 265	1 114	50	20 520
F: 500 001 to 750 000	262	28	1 224	44	559	1 893	322	4 223	483	26	9 064
G: 750 001 to 1 000 000	223	21	848	23	367	1 241	230	2 573	337	18	5 881
H: 1 000 001 to 2 500 000	409	58	1 915	73	847	2 613	441	4 905	601	22	11 884
I: 2 500 001 to 5 000 000	184	48	1 089	21	408	1 179	248	2 123	203	11	5 514
J: 5 000 001 to 7 500 000	67	10	506	13	144	428	111	832	74	4	2 189
K: 7 500 001 to 10 000 000	35	15	268	3	75	212	40	442	41	3	1 134
L: 10 000 001 to 25 000 000	57	26	550	10	150	443	101	805	78	1	2 221
M: 25 000 001 to 50 000 000	13	19	221	7	66	126	42	292	22	2	810
N: 50 000 001 to 75 000 000	7	7	85	3	23	47	15	107	10	-	304
O: 75 000 001 to 100 000 000	1	7	36	3	6	14	8	55	5	-	135
P: 100 000 001 to 200 000 000	5	20	52	2	7	39	11	93	10	-	239
Q: 200 000 001 +	3	23	50	5	5	34	15	85	14	-	234
Total	22 061	2 762	60 421	2 579	69 847	143 983	26 340	286 260	41 864	36 945	693 062
Total < 0 taxable income	11 704	1 001	25 130	930	17 731	48 165	8 755	101 318	12 158	1 694	228 586
Total = 0 taxable income	5 644	1 188	14 415	895	39 139	54 992	10 894	107 556	20 503	34 131	289 357
Total > 0 taxable income	4 713	573	20 876	754	12 977	40 826	6 691	77 386	9 203	1 120	175 119
Total	22 061	2 762	60 421	2 579	69 847	143 983	26 340	286 260	41 864	36 945	693 062
Percentage											
Total < 0 taxable income	53.1%	36.2%	41.6%	36.1%	25.4%	33.5%	33.2%	35.4%	29.0%	4.6%	33.0%
Total = 0 taxable income	25.6%	43.0%	23.9%	34.7%	56.0%	38.2%	41.4%	37.6%	49.0%	92.4%	41.8%
Total > 0 taxable income	21.4%	20.7%	34.6%	29.2%	18.6%	28.4%	25.4%	27.0%	22.0%	3.0%	25.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2010 (continued)

Tax year	2010 (99.2% assessed tax as % of provisional tax)									
	Primary sector	Secondary sector			Tertiary sector			Other	Total number of taxpayers	
Sector	Agriculture, forestry and fishing	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
Percentage by taxable income group										
A: < 0	5.1%	11.0%	0.4%	7.8%	21.1%	3.8%	44.3%	5.3%	0.7%	100.0%
B: = 0	2.0%	5.0%	0.3%	13.5%	19.0%	3.8%	37.2%	7.1%	11.8%	100.0%
C: 1 to 100 000	2.2%	9.5%	0.4%	8.1%	25.0%	4.0%	44.1%	5.5%	1.0%	100.0%
D: 100 001 to 250 000	2.8%	11.4%	0.4%	6.9%	22.4%	3.4%	47.0%	5.1%	0.3%	100.0%
E: 250 001 to 500 000	3.6%	12.6%	0.5%	6.6%	20.9%	3.3%	45.2%	5.4%	0.2%	100.0%
F: 500 001 to 750 000	2.9%	13.5%	0.5%	6.2%	21.1%	3.6%	46.6%	5.3%	0.3%	100.0%
G: 750 001 to 1 000 000	3.8%	14.4%	0.4%	6.2%	21.1%	3.9%	43.8%	5.7%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.4%	16.1%	0.6%	7.1%	22.0%	3.7%	41.3%	5.1%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.3%	19.7%	0.4%	7.4%	21.4%	4.5%	38.5%	3.7%	0.2%	100.0%
J: 5 000 001 to 7 500 000	3.1%	23.1%	0.6%	6.6%	19.6%	5.1%	38.0%	3.4%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.1%	23.6%	0.3%	6.6%	18.7%	3.5%	39.0%	3.6%	0.3%	100.0%
L: 10 000 001 to 25 000 000	2.6%	24.8%	0.5%	6.8%	19.9%	4.5%	36.2%	3.5%	0.0%	100.0%
M: 25 000 001 to 50 000 000	1.6%	27.3%	0.9%	8.1%	15.6%	5.2%	36.0%	2.7%	0.2%	100.0%
N: 50 000 001 to 75 000 000	2.3%	28.0%	1.0%	7.8%	15.5%	4.9%	35.2%	3.3%	-	100.0%
O: 75 000 001 to 100 000 000	0.7%	26.7%	2.2%	4.4%	10.4%	5.9%	40.7%	3.7%	-	100.0%
P: 100 000 001 to 200 000 000	2.1%	21.8%	0.8%	2.9%	16.3%	4.6%	38.9%	4.2%	-	100.0%
Q: 200 000 001 +	1.3%	21.4%	2.1%	2.1%	14.5%	6.4%	36.3%	6.0%	-	100.0%
Total	3.2%	8.7%	0.4%	10.1%	20.8%	3.8%	41.3%	6.0%	5.3%	100.0%
A: < 0	53.1%	41.6%	36.1%	25.4%	33.5%	33.2%	35.4%	29.0%	4.6%	33.0%
B: = 0	25.6%	23.9%	34.7%	56.0%	38.2%	41.4%	37.6%	49.0%	92.4%	41.8%
C: 1 to 100 000	8.6%	13.4%	12.5%	9.9%	14.9%	13.0%	13.2%	11.3%	2.4%	12.4%
D: 100 001 to 250 000	3.7%	5.5%	4.7%	2.9%	4.5%	3.8%	4.8%	3.5%	0.3%	4.2%
E: 250 001 to 500 000	3.4%	2.1%	4.3%	1.9%	3.2%	2.6%	3.2%	2.7%	0.1%	3.0%
F: 500 001 to 750 000	1.2%	1.0%	1.7%	0.8%	1.3%	1.2%	1.5%	1.2%	0.1%	1.3%
G: 750 001 to 1 000 000	1.0%	0.8%	0.9%	0.5%	0.9%	0.9%	0.9%	0.8%	0.0%	0.8%
H: 1 000 001 to 2 500 000	1.9%	3.2%	2.8%	1.2%	1.8%	1.7%	1.7%	1.4%	0.1%	1.7%
I: 2 500 001 to 5 000 000	0.8%	1.7%	0.8%	0.6%	0.8%	0.9%	0.7%	0.5%	0.0%	0.8%
J: 5 000 001 to 7 500 000	0.3%	0.8%	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%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.3%	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%	0.4%	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%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2010

Tax year		2010 [99.2% assessed tax as % of provisional tax]									
Sector	Primary sector	Secondary sector			Tertiary sector			Other	Total tax assessed		
Taxable income group (R million)	Agriculture, forestry and fishing	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	0	-	0	1	1	852	0	871		
B: = 0	5	0	-	0	6	1	3	0	41		
C: 1 to 100 000	10	36	1	22	87	13	271	19	464		
D: 100 001 to 250 000	25	97	3	53	197	28	538	43	992		
E: 250 001 to 500 000	50	186	7	95	343	49	824	82	1 645		
F: 500 001 to 750 000	40	192	7	87	301	51	688	74	1 447		
G: 750 001 to 1 000 000	51	197	5	86	291	53	612	76	1 379		
H: 1 000 001 to 2 500 000	180	845	33	377	1 168	196	2 180	256	5 270		
I: 2 500 001 to 5 000 000	178	1 087	24	409	1 174	247	2 150	193	5 519		
J: 5 000 001 to 7 500 000	115	870	23	253	738	192	1 459	130	3 804		
K: 7 500 001 to 10 000 000	84	654	7	190	517	101	1 087	100	2 784		
L: 10 000 001 to 25 000 000	241	2 409	43	648	1 918	440	3 534	357	9 712		
M: 25 000 001 to 50 000 000	116	2 145	65	667	1 249	413	2 836	218	7 927		
N: 50 000 001 to 75 000 000	116	1 453	50	388	815	257	1 874	173	5 248		
O: 75 000 001 to 100 000 000	22	870	75	146	344	200	1 359	117	3 296		
P: 100 000 001 to 200 000 000	231	2 054	92	269	1 562	401	3 820	346	9 536		
Q: 200 000 001 +	387	11 495	896	853	9 108	10 799	21 210	2 580	69 538		
Total	1 853	24 589	1 332	4 543	19 818	13 441	45 296	4 763	129 474		

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2010 (continued)

Tax year	2010 (99.2% assessed tax, as % of provisional tax)											
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying		Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, real-estate & busi-ness services	Community, social and personal services		
C: 1 to 100 000	2.1%	0.2%	0.2%	7.8%	0.3%	4.8%	18.7%	2.7%	58.4%	4.1%	0.8%	100.0%
D: 100 001 to 250 000	2.5%	0.3%	0.3%	9.8%	0.3%	5.4%	19.9%	2.8%	54.3%	4.4%	0.5%	100.0%
E: 250 001 to 500 000	3.0%	0.3%	0.4%	11.3%	0.4%	5.8%	20.8%	3.0%	50.1%	5.0%	0.3%	100.0%
F: 500 001 to 750 000	2.8%	0.3%	0.3%	13.2%	0.5%	6.0%	20.8%	3.5%	47.5%	5.1%	0.3%	100.0%
G: 750 001 to 1 000 000	3.7%	0.4%	0.4%	14.3%	0.4%	6.2%	21.1%	3.9%	44.4%	5.5%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.4%	0.5%	0.6%	16.0%	0.6%	7.2%	22.2%	3.7%	41.4%	4.9%	0.2%	100.0%
I: 2 500 001 to 5 000 000	3.2%	0.8%	0.4%	19.7%	0.4%	7.4%	21.3%	4.5%	39.0%	3.5%	0.2%	100.0%
J: 5 000 001 to 7 500 000	3.0%	0.4%	0.6%	22.9%	0.6%	6.6%	19.4%	5.0%	38.4%	3.4%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.0%	1.3%	0.3%	23.5%	0.3%	6.8%	18.6%	3.6%	39.1%	3.6%	0.3%	100.0%
L: 10 000 001 to 25 000 000	2.5%	1.2%	0.4%	24.8%	0.4%	6.7%	19.7%	4.5%	36.4%	3.7%	0.0%	100.0%
M: 25 000 001 to 50 000 000	1.5%	2.3%	0.8%	27.1%	0.8%	8.4%	15.8%	5.2%	35.8%	2.7%	0.5%	100.0%
N: 50 000 001 to 75 000 000	2.2%	2.3%	1.0%	27.7%	1.0%	7.4%	15.5%	4.9%	35.7%	3.3%	—	100.0%
O: 75 000 001 to 100 000 000	0.7%	5.0%	2.3%	26.4%	2.3%	4.4%	10.4%	6.1%	41.2%	3.6%	—	100.0%
P: 100 000 001 to 200 000 000	2.4%	8.0%	1.0%	21.5%	1.0%	2.8%	16.4%	4.2%	40.1%	3.6%	—	100.0%
Q: 200 000 001 +	0.6%	17.6%	1.3%	16.5%	1.3%	1.2%	13.1%	15.5%	30.5%	3.7%	—	100.0%
Total	1.4%	10.6%	1.0%	19.0%	1.0%	3.5%	15.3%	10.4%	35.0%	3.7%	0.1%	100.0%
C: 1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.1%	0.5%	0.4%	0.1%	0.6%	0.4%	3.3%	0.4%
D: 100 001 to 250 000	1.4%	0.0%	0.2%	0.4%	0.2%	1.2%	1.0%	0.2%	1.2%	0.9%	4.3%	0.8%
E: 250 001 to 500 000	2.7%	0.0%	0.5%	0.8%	0.5%	2.1%	1.7%	0.4%	1.8%	1.7%	4.7%	1.3%
F: 500 001 to 750 000	2.2%	0.0%	0.5%	0.8%	0.5%	1.9%	1.5%	0.4%	1.5%	1.5%	4.4%	1.1%
G: 750 001 to 1 000 000	2.8%	0.0%	0.4%	0.8%	0.4%	1.9%	1.5%	0.4%	1.4%	1.6%	4.1%	1.1%
H: 1 000 001 to 2 500 000	9.7%	0.2%	2.5%	3.4%	2.5%	8.3%	5.9%	1.5%	4.8%	5.4%	8.7%	4.1%
I: 2 500 001 to 5 000 000	9.6%	0.3%	1.8%	4.4%	1.8%	9.0%	5.9%	1.8%	4.7%	4.1%	9.9%	4.3%
J: 5 000 001 to 7 500 000	6.2%	0.1%	1.7%	3.5%	1.7%	5.6%	3.7%	1.4%	3.2%	2.7%	6.4%	2.9%
K: 7 500 001 to 10 000 000	4.6%	0.3%	0.5%	2.7%	0.5%	4.2%	2.6%	0.8%	2.4%	2.1%	6.6%	2.2%
L: 10 000 001 to 25 000 000	13.0%	0.9%	3.3%	9.8%	3.3%	14.3%	9.7%	3.3%	7.8%	7.5%	37.7%	7.5%
M: 25 000 001 to 50 000 000	6.2%	1.3%	4.9%	8.7%	4.9%	14.7%	6.3%	3.1%	6.3%	4.6%	—	6.1%
N: 50 000 001 to 75 000 000	6.3%	0.9%	3.8%	5.9%	3.8%	8.5%	4.1%	1.9%	4.1%	3.6%	—	4.1%
O: 75 000 001 to 100 000 000	1.2%	1.2%	5.6%	3.5%	5.6%	3.2%	1.7%	1.5%	3.0%	2.5%	—	2.5%
P: 100 000 001 to 200 000 000	12.5%	5.5%	6.9%	8.4%	6.9%	5.9%	7.9%	3.0%	8.4%	7.3%	—	7.4%
Q: 200 000 001 +	20.9%	88.9%	67.3%	46.7%	67.3%	18.8%	46.0%	80.3%	46.8%	54.2%	—	53.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2011

Tax year		2011 (99.4% assessed tax as % of provisional tax)									
Sector	Primary sector	Secondary sector			Tertiary sector			Other	Total number of taxpayers		
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	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	11 449	23 593	961	17 001	44 949	8 017	94 518	11 494	2 206	215 060	
B: = 0	5 388	13 622	839	40 746	48 974	9 977	96 572	19 100	50 320	286 578	
C: 1 to 100 000	1 831	7 725	313	6 802	20 281	3 248	35 567	4 630	550	81 088	
D: 100 001 to 250 000	778	3 231	139	1 929	6 522	1 053	13 780	1 522	75	29 096	
E: 250 001 to 500 000	683	2 648	103	1 354	4 761	794	9 649	1 145	24	21 211	
F: 500 001 to 750 000	294	1 252	46	575	1 994	322	4 429	536	16	9 491	
G: 750 001 to 1 000 000	233	863	23	376	1 304	221	2 712	366	9	6 121	
H: 1 000 001 to 2 500 000	387	2 008	62	759	2 669	478	5 298	671	15	12 414	
I: 2 500 001 to 5 000 000	178	1 056	28	359	1 305	254	2 242	228	6	5 673	
J: 5 000 001 to 7 500 000	67	481	11	155	453	99	845	76	1	2 204	
K: 7 500 001 to 10 000 000	38	283	7	78	240	58	459	39	1	1 211	
L: 10 000 001 to 25 000 000	64	566	15	131	469	129	888	74	-	2 371	
M: 25 000 001 to 50 000 000	15	214	7	42	135	47	299	26	1	801	
N: 50 000 001 to 75 000 000	5	79	2	17	52	20	108	13	2	309	
O: 75 000 001 to 100 000 000	3	44	2	6	15	5	61	6	-	145	
P: 100 000 001 to 200 000 000	7	51	1	6	38	14	87	11	-	228	
Q: 200 000 001 +	4	61	5	5	43	16	108	13	1	283	
Total	21 424	57 777	2 564	70 341	134 204	24 752	267 622	39 950	53 227	674 284	
Total < 0 taxable income	11 449	23 593	961	17 001	44 949	8 017	94 518	11 494	2 206	215 060	
Total = 0 taxable income	5 388	13 622	839	40 746	48 974	9 977	96 572	19 100	50 320	286 578	
Total > 0 taxable income	4 587	20 562	764	12 594	40 281	6 758	76 532	9 356	701	172 646	
Total	21 424	57 777	2 564	70 341	134 204	24 752	267 622	39 950	53 227	674 284	
Percentage											
Total < 0 taxable income	53.4%	40.8%	37.5%	24.2%	33.5%	32.4%	35.3%	28.8%	4.1%	31.9%	
Total = 0 taxable income	25.1%	23.6%	32.7%	57.9%	36.5%	40.3%	36.1%	47.8%	94.5%	42.5%	
Total > 0 taxable income	21.4%	35.6%	29.8%	17.9%	30.0%	27.3%	28.6%	23.4%	1.3%	25.6%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2011 (continued)

Tax year	2011 [99.4% assessed tax as % of provisional tax]										
	Primary sector	Secondary sector			Tertiary sector			Other	Total number of taxpayers		
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
A: < 0	5.3%	0.4%	11.0%	0.4%	7.9%	20.9%	3.7%	43.9%	5.3%	1.0%	100.0%
B: = 0	1.9%	0.4%	4.8%	0.3%	14.2%	17.1%	3.5%	33.7%	6.7%	17.6%	100.0%
C: 1 to 100 000	2.3%	0.2%	9.5%	0.4%	8.4%	25.0%	4.0%	43.9%	5.7%	0.7%	100.0%
D: 100 001 to 250 000	2.7%	0.2%	11.1%	0.5%	6.6%	22.4%	3.6%	47.4%	5.2%	0.3%	100.0%
E: 250 001 to 500 000	3.2%	0.2%	12.5%	0.5%	6.4%	22.4%	3.7%	45.5%	5.4%	0.1%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	13.2%	0.5%	6.1%	21.0%	3.4%	46.7%	5.6%	0.2%	100.0%
G: 750 001 to 1 000 000	3.8%	0.2%	14.1%	0.4%	6.1%	21.3%	3.6%	44.3%	6.0%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.1%	0.5%	16.2%	0.5%	6.1%	21.5%	3.9%	42.7%	5.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.1%	0.3%	18.6%	0.5%	6.3%	23.0%	4.5%	39.5%	4.0%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.0%	0.7%	21.8%	0.5%	7.0%	20.6%	4.5%	38.3%	3.4%	0.0%	100.0%
K: 7 500 001 to 10 000 000	3.1%	0.7%	23.4%	0.6%	6.4%	19.8%	4.8%	37.9%	3.2%	0.1%	100.0%
L: 10 000 001 to 25 000 000	2.7%	1.5%	23.9%	0.6%	5.5%	19.8%	5.4%	37.5%	3.1%	—	100.0%
M: 25 000 001 to 50 000 000	1.9%	1.9%	26.7%	0.9%	5.2%	16.9%	5.9%	37.3%	3.2%	0.1%	100.0%
N: 50 000 001 to 75 000 000	1.6%	3.6%	25.6%	0.6%	5.5%	16.8%	6.5%	35.0%	4.2%	0.6%	100.0%
O: 75 000 001 to 100 000 000	2.1%	2.1%	30.3%	1.4%	4.1%	10.3%	3.4%	42.1%	4.1%	—	100.0%
P: 100 000 001 to 200 000 000	3.1%	5.7%	22.4%	0.4%	2.6%	16.7%	6.1%	38.2%	4.8%	—	100.0%
Q: 200 000 001 +	1.4%	9.5%	21.6%	1.8%	1.8%	15.2%	5.7%	38.2%	4.6%	0.4%	100.0%
Total	3.2%	0.4%	8.6%	0.4%	10.4%	19.9%	3.7%	39.7%	5.9%	7.9%	100.0%
A: < 0	53.4%	36.0%	40.8%	37.5%	24.2%	33.5%	32.4%	35.3%	28.8%	4.1%	31.9%
B: = 0	25.1%	42.9%	23.6%	32.7%	57.9%	36.5%	40.3%	36.1%	47.8%	94.5%	42.5%
C: 1 to 100 000	8.5%	5.8%	13.4%	12.2%	9.7%	15.1%	13.1%	13.3%	11.6%	1.0%	12.0%
D: 100 001 to 250 000	3.6%	2.8%	5.6%	5.4%	2.7%	4.9%	4.3%	5.1%	3.8%	0.1%	4.3%
E: 250 001 to 500 000	3.2%	2.1%	4.6%	4.0%	1.9%	3.5%	3.2%	3.6%	2.9%	0.0%	3.1%
F: 500 001 to 750 000	1.4%	1.1%	2.2%	1.8%	0.8%	1.5%	1.3%	1.7%	1.3%	0.0%	1.4%
G: 750 001 to 1 000 000	1.1%	0.6%	1.5%	0.9%	0.5%	1.0%	0.9%	1.0%	0.9%	0.0%	0.9%
H: 1 000 001 to 2 500 000	1.8%	2.8%	3.5%	2.4%	1.1%	2.0%	1.9%	2.0%	1.7%	0.0%	1.8%
I: 2 500 001 to 5 000 000	0.8%	1.7%	1.8%	1.1%	0.5%	1.0%	1.0%	0.8%	0.6%	0.0%	0.8%
J: 5 000 001 to 7 500 000	0.3%	0.7%	0.8%	0.4%	0.2%	0.3%	0.4%	0.3%	0.2%	0.0%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.3%	0.5%	0.3%	0.1%	0.2%	0.2%	0.2%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.4%	1.0%	0.6%	0.2%	0.3%	0.5%	0.3%	0.2%	—	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.6%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.5%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Q: 200 000 001 +	0.0%	1.1%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2011

Tax year		2011 [99.4% 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		0	-	0	0	-	0	0	0	0	663	0	0	665
B: = 0		2	-	32	0	-	0	3	0	0	3	0	4	44
C: 1 to 100 000		10	1	33	33	1	21	79	12	19	257	19	2	434
D: 100 001 to 250 000		23	3	92	92	3	48	192	27	42	539	42	3	972
E: 250 001 to 500 000		44	4	189	189	7	90	349	56	83	835	83	2	1 660
F: 500 001 to 750 000		45	5	194	194	7	87	311	50	80	718	80	3	1 500
G: 750 001 to 1 000 000		54	3	200	200	5	87	307	51	83	639	83	2	1 431
H: 1 000 001 to 2 500 000		168	29	895	895	26	334	1 180	212	283	2 319	283	6	5 453
I: 2 500 001 to 5 000 000		173	17	1 056	1 056	29	358	1 293	250	225	2 224	225	6	5 630
J: 5 000 001 to 7 500 000		116	26	832	832	18	270	774	176	128	1 478	128	2	3 820
K: 7 500 001 to 10 000 000		93	20	688	688	17	192	588	148	93	1 122	93	3	2 964
L: 10 000 001 to 25 000 000		287	156	2 467	2 467	66	578	2 009	582	311	3 841	311	-	10 297
M: 25 000 001 to 50 000 000		138	152	2 136	2 136	73	397	1 287	460	231	2 945	231	8	7 826
N: 50 000 001 to 75 000 000		113	194	1 374	1 374	32	288	873	339	225	1 907	225	33	5 380
O: 75 000 001 to 100 000 000		76	101	1 064	1 064	48	137	362	116	139	1 449	139	-	3 491
P: 100 000 001 to 200 000 000		305	525	1 968	1 968	51	229	1 535	526	401	3 472	401	-	9 011
Q: 200 000 001 +		364	17 877	14 894	14 894	899	523	12 274	8 510	3 010	28 484	3 010	87	86 923
Total		2 014	19 113	28 115	28 115	1 282	3 639	23 416	11 516	5 352	52 894	5 352	160	147 502

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2011 (continued)

Tax year		2011 [99.4% assessed tax as % of provisional tax]											
Sector		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%	7.6%	0.3%	4.7%	18.3%	2.7%	59.2%	4.3%	0.5%	100.0%	
D:	100 001 to 250 000	2.3%	0.3%	9.5%	0.3%	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%	21.0%	3.3%	50.3%	5.0%	0.1%	100.0%	
F:	500 001 to 750 000	3.0%	0.3%	13.0%	0.5%	5.8%	20.8%	3.3%	47.9%	5.4%	0.2%	100.0%	
G:	750 001 to 1 000 000	3.8%	0.2%	14.0%	0.3%	6.1%	21.4%	3.6%	44.6%	5.8%	0.1%	100.0%	
H:	1 000 001 to 2 500 000	3.1%	0.5%	16.4%	0.5%	6.1%	21.6%	3.9%	42.5%	5.2%	0.1%	100.0%	
I:	2 500 001 to 5 000 000	3.1%	0.3%	18.8%	0.5%	6.4%	23.0%	4.4%	39.5%	4.0%	0.1%	100.0%	
J:	5 000 001 to 7 500 000	3.0%	0.7%	21.8%	0.5%	7.1%	20.2%	4.6%	38.7%	3.4%	0.0%	100.0%	
K:	7 500 001 to 10 000 000	3.1%	0.7%	23.2%	0.6%	6.5%	19.8%	5.0%	37.8%	3.1%	0.1%	100.0%	
L:	10 000 001 to 25 000 000	2.8%	1.5%	24.0%	0.6%	5.6%	19.5%	5.7%	37.3%	3.0%	–	100.0%	
M:	25 000 001 to 50 000 000	1.8%	1.9%	27.3%	0.9%	5.1%	16.4%	5.9%	37.6%	2.9%	0.1%	100.0%	
N:	50 000 001 to 75 000 000	2.1%	3.6%	25.5%	0.6%	5.4%	16.2%	6.3%	35.4%	4.2%	0.6%	100.0%	
O:	75 000 001 to 100 000 000	2.2%	2.9%	30.5%	1.4%	3.9%	10.4%	3.3%	41.5%	4.0%	–	100.0%	
P:	100 000 001 to 200 000 000	3.4%	5.8%	21.8%	0.6%	2.5%	17.0%	5.8%	38.5%	4.4%	–	100.0%	
Q:	200 000 001 +	0.4%	20.6%	17.1%	1.0%	0.6%	14.1%	9.8%	32.8%	3.5%	0.1%	100.0%	
Total		1.4%	13.0%	19.1%	0.9%	2.5%	15.9%	7.8%	35.9%	3.6%	0.1%	100.0%	
C:	1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.6%	0.3%	0.1%	0.5%	0.3%	1.3%	0.3%	
D:	100 001 to 250 000	1.1%	0.0%	0.3%	0.3%	1.3%	0.8%	0.2%	1.0%	0.8%	2.1%	0.7%	
E:	250 001 to 500 000	2.2%	0.0%	0.7%	0.5%	2.5%	1.5%	0.5%	1.6%	1.5%	1.4%	1.1%	
F:	500 001 to 750 000	2.3%	0.0%	0.7%	0.5%	2.4%	1.3%	0.4%	1.4%	1.5%	1.8%	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%	1.6%	1.3%	1.0%	
H:	1 000 001 to 2 500 000	8.4%	0.2%	3.2%	2.0%	9.2%	5.0%	1.8%	4.4%	5.3%	3.9%	3.7%	
I:	2 500 001 to 5 000 000	8.6%	0.1%	3.8%	2.2%	9.8%	5.5%	2.2%	4.2%	4.2%	3.7%	3.8%	
J:	5 000 001 to 7 500 000	5.8%	0.1%	3.0%	1.4%	7.4%	3.3%	1.5%	2.8%	2.4%	1.0%	2.6%	
K:	7 500 001 to 10 000 000	4.6%	0.1%	2.4%	1.3%	5.3%	2.5%	1.3%	2.1%	1.7%	1.6%	2.0%	
L:	10 000 001 to 25 000 000	14.3%	0.8%	8.8%	5.2%	15.9%	8.6%	5.1%	7.3%	5.8%	–	7.0%	
M:	25 000 001 to 50 000 000	6.8%	0.8%	7.6%	5.7%	10.9%	5.5%	4.0%	5.6%	4.3%	4.7%	5.3%	
N:	50 000 001 to 75 000 000	5.6%	1.0%	4.9%	2.5%	7.9%	3.7%	2.9%	3.6%	4.2%	20.5%	3.6%	
O:	75 000 001 to 100 000 000	3.8%	0.5%	3.8%	3.7%	3.8%	1.5%	1.0%	2.7%	2.6%	–	2.4%	
P:	100 000 001 to 200 000 000	15.1%	2.7%	7.0%	4.0%	6.3%	6.6%	4.6%	6.6%	7.5%	–	6.1%	
Q:	200 000 001 +	18.1%	93.5%	53.0%	70.1%	14.4%	52.4%	73.9%	53.9%	56.2%	54.0%	58.9%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2012

Tax year		2012 [95.9% assessed tax, as % of provisional tax]											
Sector	Taxable income group (Number of taxpayers)	Primary sector		Secondary sector			Tertiary sector					Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport and storage communications	Financial intermediation, insurance, real estate & business services	Community, social and personal services			
A:	< 0	10 798	700	21 754	985	15 982	38 853	7 201	81 573	11 017	3 569	192 432	
B:	= 0	4 027	640	11 356	870	33 545	31 247	6 050	65 408	17 416	98 074	268 633	
C:	1 to 100 000	1 664	99	7 603	347	6 699	18 095	2 823	31 722	4 653	193	73 898	
D:	100 001 to 250 000	795	62	3 152	126	1 958	6 169	1 104	13 007	1 517	28	27 918	
E:	250 001 to 500 000	701	57	2 631	100	1 395	4 567	733	9 584	1 174	14	20 956	
F:	500 001 to 750 000	331	21	1 245	45	566	1 970	343	4 359	584	12	9 476	
G:	750 001 to 1 000 000	213	14	835	38	386	1 316	239	2 714	346	3	6 104	
H:	1 000 001 to 2 500 000	421	31	2 064	70	764	2 611	515	5 437	697	7	12 617	
I:	2 500 001 to 5 000 000	230	26	1 187	34	335	1 282	261	2 312	260	1	5 928	
J:	5 000 001 to 7 500 000	60	12	521	16	135	426	98	904	102	2	2 276	
K:	7 500 001 to 10 000 000	50	12	305	3	67	246	64	456	41	-	1 244	
L:	10 000 001 to 25 000 000	75	32	588	12	120	489	131	904	92	1	2 444	
M:	25 000 001 to 50 000 000	21	12	222	9	36	153	59	325	29	-	866	
N:	50 000 001 to 75 000 000	7	6	86	1	12	41	21	114	18	-	306	
O:	75 000 001 to 100 000 000	4	4	39	3	9	24	9	55	11	-	158	
P:	100 000 001 to 200 000 000	6	19	52	2	8	34	16	99	17	-	253	
Q:	200 000 001 +	6	30	65	5	4	50	18	107	14	-	299	
Total		19 409	1 777	53 705	2 666	62 021	107 573	19 685	219 080	37 988	101 904	625 808	
Total < 0 taxable income		10 798	700	21 754	985	15 982	38 853	7 201	81 573	11 017	3 569	192 432	
Total = 0 taxable income		4 027	640	11 356	870	33 545	31 247	6 050	65 408	17 416	98 074	268 633	
Total > 0 taxable income		4 584	437	20 595	811	12 494	37 473	6 434	72 099	9 555	261	164 743	
Total		19 409	1 777	53 705	2 666	62 021	107 573	19 685	219 080	37 988	101 904	625 808	
Percentage													
Total < 0 taxable income		55.6%	39.4%	40.5%	36.9%	25.8%	36.1%	36.6%	37.2%	29.0%	3.5%	30.7%	
Total = 0 taxable income		20.7%	36.0%	21.1%	32.6%	54.1%	29.0%	30.7%	29.9%	45.8%	96.2%	42.9%	
Total > 0 taxable income		23.6%	24.6%	38.3%	30.4%	20.1%	34.8%	32.7%	32.9%	25.2%	0.3%	26.3%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2012 (continued)

Sector	2012 [95.9% 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	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	5.6%	0.4%	11.3%	0.5%	8.3%	20.2%	3.7%	42.4%	5.7%	1.9%	100.0%
B: = 0	1.5%	0.2%	4.2%	0.3%	12.5%	11.6%	2.3%	24.3%	6.5%	36.5%	100.0%
C: 1 to 100 000	2.3%	0.1%	10.3%	0.5%	9.1%	24.5%	3.8%	42.9%	6.3%	0.3%	100.0%
D: 100 001 to 250 000	2.8%	0.2%	11.3%	0.5%	7.0%	22.1%	4.0%	46.6%	5.4%	0.1%	100.0%
E: 250 001 to 500 000	3.3%	0.3%	12.6%	0.5%	6.7%	21.8%	3.5%	45.7%	5.8%	0.1%	100.0%
F: 500 001 to 750 000	3.5%	0.2%	13.1%	0.5%	6.0%	20.8%	3.6%	46.0%	6.2%	0.1%	100.0%
G: 750 001 to 1 000 000	3.5%	0.2%	13.7%	0.6%	6.3%	21.6%	3.9%	44.5%	5.7%	0.0%	100.0%
H: 1 000 001 to 2 500 000	3.3%	0.2%	16.4%	0.6%	6.1%	20.7%	4.1%	43.1%	5.5%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.9%	0.4%	20.0%	0.6%	5.7%	21.6%	4.4%	39.0%	4.4%	0.0%	100.0%
J: 5 000 001 to 7 500 000	2.6%	0.5%	22.9%	0.7%	5.9%	18.7%	4.3%	39.7%	4.5%	0.1%	100.0%
K: 7 500 001 to 10 000 000	4.0%	1.0%	24.5%	0.2%	5.4%	19.8%	5.1%	36.7%	3.3%	—	100.0%
L: 10 000 001 to 25 000 000	3.1%	1.3%	24.1%	0.5%	4.9%	20.0%	5.4%	37.0%	3.8%	0.0%	100.0%
M: 25 000 001 to 50 000 000	2.4%	1.4%	25.6%	1.0%	4.2%	17.7%	6.8%	37.5%	3.3%	—	100.0%
N: 50 000 001 to 75 000 000	2.3%	2.0%	28.1%	0.3%	3.9%	13.4%	6.9%	37.3%	5.9%	—	100.0%
O: 75 000 001 to 100 000 000	2.5%	2.5%	24.7%	1.9%	5.7%	15.2%	5.7%	34.8%	7.0%	—	100.0%
P: 100 000 001 to 200 000 000	2.4%	7.5%	20.6%	0.8%	3.2%	13.4%	6.3%	39.1%	6.7%	—	100.0%
Q: 200 000 001 +	2.0%	10.0%	21.7%	1.7%	1.3%	16.7%	6.0%	35.8%	4.7%	—	100.0%
Total	3.1%	0.3%	8.6%	0.4%	9.9%	17.2%	3.1%	35.0%	6.1%	16.3%	100.0%
A: < 0	55.6%	39.4%	40.5%	36.9%	25.8%	36.1%	36.6%	37.2%	29.0%	3.5%	30.7%
B: = 0	20.7%	36.0%	21.1%	32.6%	54.1%	29.0%	30.7%	29.9%	45.8%	96.2%	42.9%
C: 1 to 100 000	8.6%	5.6%	14.2%	13.0%	10.8%	16.8%	14.3%	14.5%	12.2%	0.2%	11.8%
D: 100 001 to 250 000	4.1%	3.5%	5.9%	4.7%	3.2%	5.7%	5.6%	5.9%	4.0%	0.0%	4.5%
E: 250 001 to 500 000	3.6%	3.2%	4.9%	3.8%	2.2%	4.2%	3.7%	4.4%	3.1%	0.0%	3.3%
F: 500 001 to 750 000	1.7%	1.2%	2.3%	1.7%	0.9%	1.8%	1.7%	2.0%	1.5%	0.0%	1.5%
G: 750 001 to 1 000 000	1.1%	0.8%	1.6%	1.4%	0.6%	1.2%	1.2%	1.2%	0.9%	0.0%	1.0%
H: 1 000 001 to 2 500 000	2.2%	1.7%	3.8%	2.6%	1.2%	2.4%	2.6%	2.5%	1.8%	0.0%	2.0%
I: 2 500 001 to 5 000 000	1.2%	1.5%	2.2%	1.3%	0.5%	1.2%	1.3%	1.1%	0.7%	0.0%	0.9%
J: 5 000 001 to 7 500 000	0.3%	0.7%	1.0%	0.6%	0.2%	0.4%	0.5%	0.4%	0.3%	0.0%	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.7%	0.6%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	—	0.2%
L: 10 000 001 to 25 000 000	0.4%	1.8%	1.1%	0.5%	0.2%	0.5%	0.7%	0.4%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.7%	0.4%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	—	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	—	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000	0.0%	1.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Q: 200 000 001 +	0.0%	1.7%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	—	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2012

Tax year	2012 [95.9% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
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 (R million)											
A: < 0	1	0	0	-	0	0	0	518	-	1	521
B: = 0	1	0	2	0	-0	2	-0	3	-	1	9
C: 1 to 100 000	9	1	32	1	21	71	10	232	17	1	396
D: 100 001 to 250 000	23	2	89	3	48	179	29	503	42	1	921
E: 250 001 to 500 000	45	4	187	6	95	330	50	823	83	1	1 625
F: 500 001 to 750 000	51	3	192	7	86	306	51	708	87	2	1 492
G: 750 001 to 1 000 000	49	3	193	9	90	309	54	637	78	1	1 421
H: 1 000 001 to 2 500 000	186	14	929	30	335	1 147	225	2 367	299	2	5 535
I: 2 500 001 to 5 000 000	228	25	1 190	35	327	1 271	263	2 273	251	1	5 864
J: 5 000 001 to 7 500 000	104	21	894	28	238	731	171	1 560	171	3	3 922
K: 7 500 001 to 10 000 000	120	29	744	7	162	603	158	1 115	99	-	3 037
L: 10 000 001 to 25 000 000	326	138	2 630	54	522	2 081	569	3 980	397	3	10 699
M: 25 000 001 to 50 000 000	194	116	2 159	89	354	1 482	587	3 150	265	-	8 395
N: 50 000 001 to 75 000 000	125	103	1 477	17	203	699	380	2 000	293	-	5 297
O: 75 000 001 to 100 000 000	95	95	908	73	220	592	219	1 357	272	-	3 832
P: 100 000 001 to 200 000 000	214	698	2 046	75	324	1 284	610	3 914	692	-	9 859
Q: 200 000 001 +	527	11 731	18 778	965	402	11 394	8 778	30 617	3 359	-	86 551
Total	2 299	12 982	32 451	1 401	3 427	22 482	12 153	55 755	6 406	19	149 376

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2012 (continued)

Tax year		2012 [95.9% assessed tax as % of provisional tax]										
Sector	Percentage by taxable income group	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		
C:	1 to 100 000	2.3%	0.2%	8.0%	0.4%	5.3%	18.0%	2.6%	58.6%	4.4%	0.2%	100.0%
D:	100 001 to 250 000	2.5%	0.3%	9.7%	0.4%	5.2%	19.5%	3.2%	54.6%	4.5%	0.1%	100.0%
E:	250 001 to 500 000	2.8%	0.3%	11.5%	0.4%	5.8%	20.3%	3.1%	50.7%	5.1%	0.1%	100.0%
F:	500 001 to 750 000	3.4%	0.2%	12.9%	0.5%	5.7%	20.5%	3.4%	47.4%	5.8%	0.1%	100.0%
G:	750 001 to 1 000 000	3.4%	0.2%	13.6%	0.6%	6.3%	21.8%	3.8%	44.8%	5.5%	0.1%	100.0%
H:	1 000 001 to 2 500 000	3.4%	0.2%	16.8%	0.5%	6.1%	20.7%	4.1%	42.8%	5.4%	0.0%	100.0%
I:	2 500 001 to 5 000 000	3.9%	0.4%	20.3%	0.6%	5.6%	21.7%	4.5%	38.8%	4.3%	0.0%	100.0%
J:	5 000 001 to 7 500 000	2.7%	0.5%	22.8%	0.7%	6.1%	18.6%	4.4%	39.8%	4.4%	0.1%	100.0%
K:	7 500 001 to 10 000 000	4.0%	1.0%	24.5%	0.2%	5.3%	19.9%	5.2%	36.7%	3.3%	—	100.0%
L:	10 000 001 to 25 000 000	3.0%	1.3%	24.6%	0.5%	4.9%	19.4%	5.3%	37.2%	3.7%	0.0%	100.0%
M:	25 000 001 to 50 000 000	2.3%	1.4%	25.7%	1.1%	4.2%	17.7%	7.0%	37.5%	3.2%	—	100.0%
N:	50 000 001 to 75 000 000	2.4%	1.9%	27.9%	0.3%	3.8%	13.2%	7.2%	37.8%	5.5%	—	100.0%
O:	75 000 001 to 100 000 000	2.5%	2.5%	23.7%	1.9%	5.7%	15.5%	5.7%	35.4%	7.1%	—	100.0%
P:	100 000 001 to 200 000 000	2.2%	7.1%	20.8%	0.8%	3.3%	13.0%	6.2%	39.7%	7.0%	—	100.0%
Q:	200 000 001 +	0.6%	13.6%	21.7%	1.1%	0.5%	13.2%	10.1%	35.4%	3.9%	—	100.0%
Total		1.5%	8.7%	21.7%	0.9%	2.3%	15.1%	8.1%	37.3%	4.3%	0.0%	100.0%
C:	1 to 100 000	0.4%	0.0%	0.1%	0.1%	0.6%	0.3%	0.1%	0.4%	0.3%	5.0%	0.3%
D:	100 001 to 250 000	1.0%	0.0%	0.3%	0.2%	1.4%	0.8%	0.2%	0.9%	0.7%	6.0%	0.6%
E:	250 001 to 500 000	2.0%	0.0%	0.6%	0.4%	2.8%	1.5%	0.4%	1.5%	1.3%	8.0%	1.1%
F:	500 001 to 750 000	2.2%	0.0%	0.6%	0.5%	2.5%	1.4%	0.4%	1.3%	1.4%	10.9%	1.0%
G:	750 001 to 1 000 000	2.1%	0.0%	0.6%	0.6%	2.6%	1.4%	0.4%	1.1%	1.2%	3.9%	1.0%
H:	1 000 001 to 2 500 000	8.1%	0.1%	2.9%	2.1%	9.8%	5.1%	1.9%	4.2%	4.7%	13.0%	3.7%
I:	2 500 001 to 5 000 000	9.9%	0.2%	3.7%	2.5%	9.5%	5.7%	2.2%	4.1%	3.9%	3.8%	3.9%
J:	5 000 001 to 7 500 000	4.5%	0.2%	2.8%	2.0%	6.9%	3.3%	1.4%	2.8%	2.7%	17.2%	2.6%
K:	7 500 001 to 10 000 000	5.2%	0.2%	2.3%	0.5%	4.7%	2.7%	1.3%	2.0%	1.5%	—	2.0%
L:	10 000 001 to 25 000 000	14.2%	1.1%	8.1%	3.9%	15.2%	9.3%	4.7%	7.1%	6.2%	17.7%	7.2%
M:	25 000 001 to 50 000 000	8.5%	0.9%	6.7%	6.3%	10.3%	6.6%	4.8%	5.6%	4.1%	—	5.6%
N:	50 000 001 to 75 000 000	5.4%	0.8%	4.6%	1.2%	5.9%	3.1%	3.1%	3.6%	4.6%	—	3.5%
O:	75 000 001 to 100 000 000	4.2%	0.7%	2.8%	5.2%	6.4%	2.6%	1.8%	2.4%	4.3%	—	2.6%
P:	100 000 001 to 200 000 000	9.3%	5.4%	6.3%	5.4%	9.5%	5.7%	5.0%	7.0%	10.8%	—	6.6%
Q:	200 000 001 +	22.9%	90.4%	57.9%	68.9%	11.7%	50.7%	72.2%	54.9%	52.4%	—	57.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2013

Tax year		2013 (53.4% assessed tax as % of provisional tax)											
Sector	Taxable income group (Number of taxpayers)	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying		Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommoda- tion	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate & business services	Community, social and personal services		
A:	< 0	8 630	482	17 913	898	12 253	27 034	5 358	57 141	9 467	4 693	143 869	
B:	= 0	1 614	225	5 500	451	16 507	8 816	1 770	24 609	11 239	105 590	176 321	
C:	1 to 100 000	1 307	96	6 510	299	5 054	12 272	1 981	24 101	3 964	29	55 613	
D:	100 001 to 250 000	651	55	2 930	146	1 682	4 777	938	10 338	1 404	7	22 928	
E:	250 001 to 500 000	689	42	2 519	116	1 329	3 810	663	7 867	1 140	7	18 182	
F:	500 001 to 750 000	322	23	1 227	44	537	1 655	285	3 631	522	6	8 252	
G:	750 001 to 1 000 000	233	16	872	32	366	1 075	216	2 290	365	3	5 468	
H:	1 000 001 to 2 500 000	428	52	1 994	79	746	2 323	440	4 235	698	3	10 998	
I:	2 500 001 to 5 000 000	209	33	1 056	29	369	1 100	238	1 811	259	1	5 105	
J:	5 000 001 to 7 500 000	73	12	397	11	117	392	103	659	88	-	1 852	
K:	7 500 001 to 10 000 000	42	7	243	9	67	188	60	361	43	1	1 021	
L:	10 000 001 to 25 000 000	57	17	533	8	130	348	111	632	72	1	1 909	
M:	25 000 001 to 50 000 000	15	8	146	2	31	113	36	220	27	2	600	
N:	50 000 001 to 75 000 000	8	3	46	2	8	21	12	70	9	-	179	
O:	75 000 001 to 100 000 000	2	1	25	1	3	23	7	38	4	-	104	
P:	100 000 001 to 200 000 000	3	4	28	1	9	20	10	59	9	-	143	
Q:	200 000 001 +	3	6	28	5	2	29	14	57	9	-	153	
Total		14 286	1 082	41 967	2 133	39 210	63 996	12 242	138 119	29 319	110 343	452 697	
Total < 0 taxable income		8 630	482	17 913	898	12 253	27 034	5 358	57 141	9 467	4 693	143 869	
Total = 0 taxable income		1 614	225	5 500	451	16 507	8 816	1 770	24 609	11 239	105 590	176 321	
Total > 0 taxable income		4 042	375	18 554	784	10 450	28 146	5 114	56 369	8 613	60	132 507	
Total		14 286	1 082	41 967	2 133	39 210	63 996	12 242	138 119	29 319	110 343	452 697	
Percentage													
Total < 0 taxable income		60.4%	44.5%	42.7%	42.1%	31.2%	42.2%	43.8%	41.4%	32.3%	4.3%	31.8%	
Total = 0 taxable income		11.3%	20.8%	13.1%	21.1%	42.1%	13.8%	14.5%	17.8%	38.3%	95.7%	38.9%	
Total > 0 taxable income		28.3%	34.7%	44.2%	36.8%	26.7%	44.0%	41.8%	40.8%	29.4%	0.1%	29.3%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2013 (continued)

Tax year	2013 [53.4% assessed tax as % of provisional tax]									
	Primary sector	Secondary sector		Tertiary sector			Other	Total number of taxpayers		
Sector	Agriculture, forestry and fishing	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
Percentage by taxable income group										
A: < 0	6.0%	12.5%	0.6%	8.5%	18.8%	3.7%	39.7%	6.6%	100.0%	
B: = 0	0.9%	3.1%	0.3%	9.4%	5.0%	1.0%	14.0%	6.4%	100.0%	
C: 1 to 100 000	2.4%	11.7%	0.5%	9.1%	22.1%	3.6%	43.3%	7.1%	100.0%	
D: 100 001 to 250 000	2.8%	12.8%	0.6%	7.3%	20.8%	4.1%	45.1%	6.1%	100.0%	
E: 250 001 to 500 000	3.8%	13.9%	0.6%	7.3%	21.0%	3.6%	43.3%	6.3%	100.0%	
F: 500 001 to 750 000	3.9%	14.9%	0.5%	6.5%	20.1%	3.5%	44.0%	6.3%	100.0%	
G: 750 001 to 1 000 000	4.3%	15.9%	0.6%	6.7%	19.7%	4.0%	41.9%	6.7%	100.0%	
H: 1 000 001 to 2 500 000	3.9%	18.1%	0.7%	6.8%	21.1%	4.0%	38.5%	6.3%	100.0%	
I: 2 500 001 to 5 000 000	4.1%	20.7%	0.6%	7.2%	21.5%	4.7%	35.5%	5.1%	100.0%	
J: 5 000 001 to 7 500 000	3.9%	21.4%	0.6%	6.3%	21.2%	5.6%	35.6%	4.8%	100.0%	
K: 7 500 001 to 10 000 000	4.1%	23.8%	0.9%	6.6%	18.4%	5.9%	35.4%	4.2%	100.0%	
L: 10 000 001 to 25 000 000	3.0%	27.9%	0.4%	6.8%	18.2%	5.8%	33.1%	3.8%	100.0%	
M: 25 000 001 to 50 000 000	2.5%	24.3%	0.3%	5.2%	18.8%	6.0%	36.7%	4.5%	100.0%	
N: 50 000 001 to 75 000 000	4.5%	25.7%	1.1%	4.5%	11.7%	6.7%	39.1%	5.0%	100.0%	
O: 75 000 001 to 100 000 000	1.9%	24.0%	1.0%	2.9%	22.1%	6.7%	36.5%	3.8%	100.0%	
P: 100 000 001 to 200 000 000	2.1%	19.8%	0.7%	6.3%	14.0%	7.0%	41.3%	6.3%	100.0%	
Q: 200 000 001 +	2.0%	18.3%	3.3%	1.3%	19.0%	9.2%	37.3%	5.9%	100.0%	
Total	3.2%	9.3%	0.5%	8.7%	14.1%	2.7%	30.5%	6.5%	100.0%	
A: < 0	60.4%	42.7%	42.1%	31.2%	42.2%	43.8%	41.4%	32.3%	31.8%	
B: = 0	11.3%	13.1%	21.1%	42.1%	13.8%	14.5%	17.8%	38.3%	95.7%	
C: 1 to 100 000	9.1%	15.5%	14.0%	12.9%	19.2%	16.2%	17.4%	13.5%	12.3%	
D: 100 001 to 250 000	4.6%	7.0%	6.8%	4.3%	7.5%	7.7%	7.5%	4.8%	5.1%	
E: 250 001 to 500 000	4.8%	6.0%	5.4%	3.4%	6.0%	5.4%	5.7%	3.9%	4.0%	
F: 500 001 to 750 000	2.3%	2.9%	2.1%	1.4%	2.6%	2.3%	2.6%	1.8%	1.8%	
G: 750 001 to 1 000 000	1.6%	2.1%	1.5%	0.9%	1.7%	1.8%	1.7%	1.2%	1.2%	
H: 1 000 001 to 2 500 000	3.0%	4.8%	3.7%	1.9%	3.6%	3.6%	3.1%	2.4%	2.4%	
I: 2 500 001 to 5 000 000	1.5%	2.5%	1.4%	0.9%	1.7%	1.9%	1.3%	0.9%	1.1%	
J: 5 000 001 to 7 500 000	0.5%	0.9%	0.5%	0.3%	0.6%	0.8%	0.5%	0.3%	0.4%	
K: 7 500 001 to 10 000 000	0.3%	0.6%	0.4%	0.2%	0.3%	0.5%	0.3%	0.1%	0.2%	
L: 10 000 001 to 25 000 000	0.4%	1.3%	0.4%	0.3%	0.2%	0.9%	0.2%	0.2%	0.4%	
M: 25 000 001 to 50 000 000	0.1%	0.3%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	0.1%	
N: 50 000 001 to 75 000 000	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	
Q: 200 000 001 +	0.0%	0.6%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2013

Tax year	2013 [53.4% assessed tax as % of provisional tax]											
	Sector	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	-	-	197	-	1	198
B: = 0	0	-	0	-	-	0	-	-	1	-	0	1
C: 1 to 100 000	7	1	27	1	17	49	8	186	186	18	0	314
D: 100 001 to 250 000	18	2	77	3	40	131	23	403	403	35	0	731
E: 250 001 to 500 000	39	3	161	7	75	252	40	658	658	71	1	1 307
F: 500 001 to 750 000	45	3	178	7	76	247	42	575	575	73	1	1 245
G: 750 001 to 1 000 000	53	3	197	7	82	248	50	532	532	79	1	1 251
H: 1 000 001 to 2 500 000	188	24	880	34	330	1 026	195	1 853	1 853	293	1	4 825
I: 2 500 001 to 5 000 000	207	33	1 049	28	369	1 085	240	1 795	1 795	248	1	5 056
J: 5 000 001 to 7 500 000	124	20	685	19	207	665	177	1 124	1 124	150	-	3 171
K: 7 500 001 to 10 000 000	100	17	591	22	166	453	147	876	876	104	2	2 480
L: 10 000 001 to 25 000 000	249	87	2 269	34	578	1 472	494	2 736	2 736	306	6	8 230
M: 25 000 001 to 50 000 000	157	73	1 416	21	316	1 078	348	2 186	2 186	262	20	5 876
N: 50 000 001 to 75 000 000	133	53	789	36	129	357	203	1 190	1 190	153	-	3 044
O: 75 000 001 to 100 000 000	47	22	591	22	71	579	169	948	948	98	-	2 545
P: 100 000 001 to 200 000 000	117	162	1 041	55	375	788	366	2 349	2 349	358	-	5 610
Q: 200 000 001 +	247	2 793	13 228	1 246	235	6 547	7 980	12 605	12 605	1 417	-	46 298
Total	1 731	3 297	23 180	1 542	3 066	14 975	10 481	30 213	3 665	35	92 185	

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2013 (continued)

Tax year	2013 (53.4% assessed tax as % of provisional tax)										
Sector	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%	0.2%	8.7%	0.4%	5.3%	15.7%	2.6%	59.1%	5.7%	0.0%	100.0%
D: 100 001 to 250 000	2.5%	0.3%	10.5%	0.4%	5.5%	17.9%	3.1%	55.1%	4.8%	0.0%	100.0%
E: 250 001 to 500 000	3.0%	0.3%	12.3%	0.5%	5.8%	19.3%	3.1%	50.3%	5.4%	0.0%	100.0%
F: 500 001 to 750 000	3.6%	0.3%	14.3%	0.5%	6.1%	19.8%	3.3%	46.2%	5.9%	0.1%	100.0%
G: 750 001 to 1 000 000	4.2%	0.3%	15.8%	0.6%	6.5%	19.8%	4.0%	42.5%	6.3%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.9%	0.5%	18.2%	0.7%	6.8%	21.3%	4.0%	38.4%	6.1%	0.0%	100.0%
I: 2 500 001 to 5 000 000	4.1%	0.7%	20.7%	0.6%	7.3%	21.5%	4.7%	35.5%	4.9%	0.0%	100.0%
J: 5 000 001 to 7 500 000	3.9%	0.6%	21.6%	0.6%	6.5%	21.0%	5.6%	35.5%	4.7%	-	100.0%
K: 7 500 001 to 10 000 000	4.0%	0.7%	23.8%	0.9%	6.7%	18.3%	5.9%	35.3%	4.2%	0.1%	100.0%
L: 10 000 001 to 25 000 000	3.0%	1.1%	27.6%	0.4%	7.0%	17.9%	6.0%	33.2%	3.7%	0.1%	100.0%
M: 25 000 001 to 50 000 000	2.7%	1.2%	24.1%	0.4%	5.4%	18.3%	5.9%	37.2%	4.5%	0.3%	100.0%
N: 50 000 001 to 75 000 000	4.4%	1.7%	25.9%	1.2%	4.2%	11.7%	6.7%	39.1%	5.0%	-	100.0%
O: 75 000 001 to 100 000 000	1.8%	0.9%	23.2%	0.8%	2.8%	22.7%	6.6%	37.3%	3.8%	-	100.0%
P: 100 000 001 to 200 000 000	2.1%	2.9%	18.6%	1.0%	6.7%	14.0%	6.5%	41.9%	6.4%	-	100.0%
Q: 200 000 001 +	0.5%	6.0%	28.6%	2.7%	0.5%	14.1%	17.2%	27.2%	3.1%	-	100.0%
Total	1.9%	3.6%	25.1%	1.7%	3.3%	16.2%	11.4%	32.8%	4.0%	0.0%	100.0%
C: 1 to 100 000	0.4%	0.0%	0.1%	0.1%	0.5%	0.3%	0.1%	0.6%	0.5%	0.1%	0.3%
D: 100 001 to 250 000	1.0%	0.1%	0.3%	0.2%	1.3%	0.9%	0.2%	1.3%	1.0%	0.8%	0.8%
E: 250 001 to 500 000	2.3%	0.1%	0.7%	0.4%	2.5%	1.7%	0.4%	2.2%	1.9%	1.9%	1.4%
F: 500 001 to 750 000	2.6%	0.1%	0.8%	0.4%	2.5%	1.6%	0.4%	1.9%	2.0%	2.8%	1.4%
G: 750 001 to 1 000 000	3.1%	0.1%	0.9%	0.5%	2.7%	1.7%	0.5%	1.8%	2.1%	2.2%	1.4%
H: 1 000 001 to 2 500 000	10.9%	0.7%	3.8%	2.2%	10.8%	6.8%	1.9%	6.1%	8.0%	3.9%	5.2%
I: 2 500 001 to 5 000 000	12.0%	1.0%	4.5%	1.8%	12.0%	7.2%	2.3%	5.9%	6.8%	3.3%	5.5%
J: 5 000 001 to 7 500 000	7.2%	0.6%	3.0%	1.2%	6.7%	4.4%	1.7%	3.7%	4.1%	-	3.4%
K: 7 500 001 to 10 000 000	5.8%	0.5%	2.6%	1.5%	5.4%	3.0%	1.4%	2.9%	2.8%	6.3%	2.7%
L: 10 000 001 to 25 000 000	14.4%	2.6%	9.8%	2.2%	18.8%	9.8%	4.7%	9.1%	8.3%	18.5%	8.9%
M: 25 000 001 to 50 000 000	9.1%	2.2%	6.1%	1.4%	10.3%	7.2%	3.3%	7.2%	7.1%	57.8%	6.4%
N: 50 000 001 to 75 000 000	7.7%	1.6%	3.4%	2.4%	4.2%	2.4%	1.9%	3.9%	4.2%	-	3.3%
O: 75 000 001 to 100 000 000	2.7%	0.7%	2.5%	1.4%	2.3%	3.9%	1.6%	3.1%	2.7%	-	2.8%
P: 100 000 001 to 200 000 000	6.7%	4.9%	4.5%	3.5%	12.2%	5.3%	3.5%	7.8%	9.8%	-	6.1%
Q: 200 000 001 +	14.3%	84.7%	57.1%	80.8%	7.7%	43.7%	76.1%	41.7%	38.7%	-	50.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2010 – 2013

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% assessed tax as % of provisional tax]		
	Number of taxpayers	Assessed losses	Asse ssed profits	Total	Assessed losses	Asse ssed profits	Total	Assessed losses	Asse ssed profits	Total	Assessed losses	Asse ssed profits
Agencies and other services ¹	43 818	9 189	53 007	40 742	9 247	49 989	32 169	9 145	41 314	20 390	8 819	29 209
Agriculture, forestry and fishing	17 348	4 713	22 061	16 837	4 587	21 424	14 825	4 584	19 409	10 244	4 042	14 286
Bricks, ceramic, glass, cement and similar products	1 942	786	2 728	1 774	791	2 565	1 775	785	2 560	1 241	678	1 919
Catering and accommodation	18 882	4 927	23 809	18 445	4 993	23 438	16 737	5 219	21 956	11 264	4 619	15 883
Chemicals and chemical, rubber and plastic products	3 014	2 119	5 133	2 814	2 092	4 906	2 321	2 012	4 333	1 576	1 656	3 232
Clothing and footwear	2 589	1 170	3 759	2 569	1 198	3 767	2 389	1 361	3 750	1 666	1 409	3 075
Coal and petroleum products	874	488	1 362	784	543	1 327	586	551	1 137	352	542	894
Construction	56 870	12 977	69 847	57 747	12 594	70 341	49 527	12 494	62 021	28 760	10 450	39 210
Educational services	4 933	1 869	6 802	4 622	1 958	6 580	3 972	1 997	5 969	2 529	1 551	4 080
Electricity, gas and water	1 825	754	2 579	1 800	764	2 564	1 855	811	2 666	1 349	784	2 133
Financing, insurance, real estate and business services	163 371	67 714	231 085	148 803	66 831	215 634	113 690	62 544	176 234	60 927	47 180	108 107
Food, drink and tobacco	4 346	1 845	6 191	4 250	1 782	6 032	4 313	1 996	6 309	3 582	2 217	5 799
Leather, leather goods and fur (excl. footwear & clothing)	264	116	380	240	123	363	229	142	371	171	127	298
Long term insurance	264	100	364	210	80	290	105	47	152	13	16	29
Machinery and related items	6 267	4 346	10 613	5 748	4 339	10 087	4 536	4 086	8 622	2 887	3 265	6 152
Medical, dental and other health and veterinary services	3 509	3 427	6 936	3 255	3 482	6 737	2 740	3 521	6 261	2 007	3 305	5 312
Metal (including metal products)	4 304	3 031	7 335	3 907	2 937	6 844	3 291	2 906	6 197	2 513	2 448	4 961
Mining and quarrying	2 189	573	2 762	1 912	511	2 423	1 340	437	1 777	707	375	1 082
Other manufacturing industries	5 071	2 496	7 567	4 859	2 441	7 300	4 549	2 354	6 903	3 282	2 158	5 440
Paper, printing and publishing	4 684	1 948	6 632	4 379	1 853	6 232	3 697	1 889	5 586	2 385	1 600	3 985
Personal and household services	7 051	2 129	9 180	6 727	2 154	8 881	6 110	2 229	8 339	4 704	2 075	6 779
Recreation and cultural services	5 066	1 511	6 577	4 697	1 544	6 241	4 132	1 476	5 608	2 797	1 252	4 049
Research and scientific institutes	1 421	383	1 804	1 335	374	1 709	1 017	364	1 381	420	354	774
Retail trade	59 030	22 389	81 419	52 422	22 231	74 653	35 057	19 867	54 924	13 514	13 337	26 851
Scientific, optical and similar equipment	765	488	1 253	793	481	1 274	710	525	1 235	507	453	960
Social and related community services	12 102	267	12 369	11 293	218	11 511	11 479	332	11 811	8 669	430	9 099
Specialised repair services	4 155	2 242	6 397	3 869	2 156	6 025	3 345	2 102	5 447	2 424	1 709	4 133
Textiles	1 128	509	1 637	1 079	507	1 586	1 043	523	1 566	795	529	1 324
Transport equipment	1 660	484	2 144	1 633	481	2 114	1 577	532	2 109	969	553	1 522
Transport, storage and communications	19 649	6 691	26 340	17 994	6 758	24 752	13 251	6 434	19 685	7 128	5 114	12 242
Vehicles, parts and accessories	5 499	3 387	8 886	5 000	3 354	8 354	4 314	3 421	7 735	3 070	3 250	6 320
Wholesale trade	15 591	7 881	23 472	14 187	7 547	21 734	10 647	6 864	17 511	5 578	5 231	10 809
Wood, wood products and furniture	2 637	1 050	3 687	2 386	994	3 380	2 084	933	3 027	1 487	919	2 406
Other ²	35 825	1 120	36 945	52 526	701	53 227	101 643	260	101 903	110 283	60	110 343
Total	517 943	175 119	693 062	501 638	172 646	674 284	461 065	164 743	625 808	320 190	132 507	452 697

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.

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2010 – 2013 (continued)

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% 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	8.5%	5.2%	13.7%	8.1%	5.4%	13.5%	7.0%	5.6%	12.5%	6.4%	6.7%	13.0%
Agriculture, forestry and fishing	3.3%	2.7%	6.0%	3.4%	2.7%	6.0%	3.2%	2.8%	6.0%	3.2%	3.1%	6.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.8%	0.4%	0.5%	0.8%	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%
Catering and accommodation	3.6%	2.8%	6.5%	3.7%	2.9%	6.6%	3.6%	3.2%	6.8%	3.5%	3.5%	7.0%
Chemicals and chemical, rubber and plastic products	0.8%	1.2%	1.8%	0.6%	1.2%	1.8%	0.5%	1.2%	1.7%	0.5%	1.2%	1.7%
Clothing and footwear	0.5%	0.7%	1.2%	0.5%	0.7%	1.2%	0.5%	0.8%	1.3%	0.5%	1.1%	1.6%
Coal and petroleum products	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%
Construction	11.0%	7.4%	18.4%	11.5%	7.3%	18.8%	10.7%	7.6%	18.3%	9.0%	7.9%	16.9%
Educational services	1.0%	1.1%	2.0%	0.9%	1.1%	2.1%	0.9%	1.2%	2.1%	0.8%	1.2%	2.0%
Electricity, gas and water	0.4%	0.4%	0.8%	0.4%	0.4%	0.8%	0.4%	0.5%	0.9%	0.4%	0.6%	1.0%
Financing, insurance, real estate and business services	31.5%	38.7%	70.2%	29.7%	38.7%	68.4%	24.7%	38.0%	62.6%	19.0%	35.6%	54.6%
Food, drink and tobacco	0.8%	1.1%	1.9%	0.8%	1.0%	1.9%	0.9%	1.2%	2.1%	1.1%	1.7%	2.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Machinery and related items	1.2%	2.5%	3.7%	1.1%	2.5%	3.7%	1.0%	2.5%	3.5%	0.9%	2.5%	3.4%
Medical, dental and other health and veterinary services	0.7%	2.0%	2.6%	0.6%	2.0%	2.7%	0.6%	2.1%	2.7%	0.6%	2.5%	3.1%
Metal (including metal products)	0.8%	1.7%	2.6%	0.8%	1.7%	2.5%	0.7%	1.8%	2.5%	0.8%	1.8%	2.6%
Mining and quarrying	0.4%	0.3%	0.7%	0.4%	0.3%	0.7%	0.3%	0.3%	0.6%	0.2%	0.3%	0.5%
Other manufacturing industries	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.6%	2.7%
Paper, printing and publishing	0.9%	1.1%	2.0%	0.9%	1.1%	1.9%	0.8%	1.1%	1.9%	0.7%	1.2%	2.0%
Personal and household services	1.4%	1.2%	2.6%	1.3%	1.2%	2.6%	1.3%	1.4%	2.7%	1.5%	1.6%	3.0%
Recreation and cultural services	1.0%	0.9%	1.8%	0.9%	0.9%	1.8%	0.9%	0.9%	1.8%	0.9%	0.9%	1.8%
Research and scientific institutes	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.2%	0.2%	0.4%	0.1%	0.3%	0.4%
Retail trade	11.4%	12.8%	24.2%	10.5%	12.9%	23.3%	7.6%	12.1%	19.7%	4.2%	10.1%	14.3%
Scientific, optical and similar equipment	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Social and related community services	2.3%	0.2%	2.5%	2.3%	0.1%	2.4%	2.5%	0.2%	2.7%	2.7%	0.3%	3.0%
Specialised repair services	0.8%	1.3%	2.1%	0.8%	1.2%	2.0%	0.7%	1.3%	2.0%	0.8%	1.3%	2.0%
Textiles	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.4%	0.6%
Transport equipment	0.3%	0.3%	0.6%	0.3%	0.3%	0.6%	0.3%	0.3%	0.7%	0.3%	0.4%	0.7%
Transport, storage and communications	3.8%	3.8%	7.6%	3.6%	3.9%	7.5%	2.9%	3.9%	6.8%	2.2%	3.9%	6.1%
Vehicles, parts and accessories	1.1%	1.9%	3.0%	1.0%	1.9%	2.9%	0.9%	2.1%	3.0%	1.0%	2.5%	3.4%
Wholesale trade	3.0%	4.5%	7.5%	2.8%	4.4%	7.2%	2.3%	4.2%	6.5%	1.7%	3.9%	5.7%
Wood, wood products and furniture	0.5%	0.6%	1.1%	0.5%	0.6%	1.1%	0.5%	0.6%	1.0%	0.5%	0.7%	1.2%
Other	6.9%	0.6%	7.6%	10.5%	0.4%	10.9%	22.0%	0.2%	22.2%	34.4%	0.0%	34.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.6.1: Companies. Taxpayers with assessed losses and profits by sector, 2010 – 2013 (continued)

Tax year	2010 [99.2% assessed tax as % of provisional tax]			2011 [99.4% assessed tax as % of provisional tax]			2012 [95.9% assessed tax as % of provisional tax]			2013 [53.4% 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
Sector												
Percentage of sector total												
Agriculture and other services	82.7%	17.3%	100.0%	81.5%	18.5%	100.0%	77.9%	22.1%	100.0%	69.8%	30.2%	100.0%
Agiculture, forestry and fishing	78.6%	21.4%	100.0%	78.6%	21.4%	100.0%	76.4%	23.6%	100.0%	71.7%	28.3%	100.0%
Bricks, ceramic, glass, cement and similar products	71.2%	28.8%	100.0%	69.2%	30.8%	100.0%	69.3%	30.7%	100.0%	64.7%	35.3%	100.0%
Catering and accommodation	79.3%	20.7%	100.0%	78.7%	21.3%	100.0%	76.2%	23.8%	100.0%	70.9%	29.1%	100.0%
Chemicals and chemical, rubber and plastic products	58.7%	41.3%	100.0%	57.4%	42.6%	100.0%	53.6%	46.4%	100.0%	48.8%	51.2%	100.0%
Clothing and footwear	68.9%	31.1%	100.0%	68.2%	31.8%	100.0%	63.7%	36.3%	100.0%	54.2%	45.8%	100.0%
Coal and petroleum products	64.2%	35.8%	100.0%	59.1%	40.9%	100.0%	51.5%	48.5%	100.0%	39.4%	60.6%	100.0%
Construction	81.4%	18.6%	100.0%	82.1%	17.9%	100.0%	79.9%	20.1%	100.0%	73.3%	26.7%	100.0%
Educational services	72.5%	27.5%	100.0%	70.2%	29.8%	100.0%	66.5%	33.5%	100.0%	62.0%	38.0%	100.0%
Electricity, gas and water	70.8%	29.2%	100.0%	70.2%	29.8%	100.0%	69.6%	30.4%	100.0%	63.2%	36.8%	100.0%
Financing, insurance, real estate and business services	70.7%	29.3%	100.0%	69.0%	31.0%	100.0%	64.5%	35.5%	100.0%	56.4%	43.6%	100.0%
Food, drink and tobacco	70.2%	29.8%	100.0%	70.5%	29.5%	100.0%	68.4%	31.6%	100.0%	61.8%	38.2%	100.0%
Leather, leather goods and fur (excl. footwear & clothing)	69.5%	30.5%	100.0%	66.1%	33.9%	100.0%	61.7%	38.3%	100.0%	57.4%	42.6%	100.0%
Long term insurance	72.5%	27.5%	100.0%	72.4%	27.6%	100.0%	69.1%	30.9%	100.0%	44.8%	55.2%	100.0%
Machinery and related items	59.1%	40.9%	100.0%	57.0%	43.0%	100.0%	52.6%	47.4%	100.0%	46.9%	53.1%	100.0%
Medical, dental and other health and veterinary services	50.6%	49.4%	100.0%	48.3%	51.7%	100.0%	43.8%	56.2%	100.0%	37.8%	62.2%	100.0%
Metal (including metal products)	58.7%	41.3%	100.0%	57.1%	42.9%	100.0%	53.1%	46.9%	100.0%	50.7%	49.3%	100.0%
Mining and quarrying	79.3%	20.7%	100.0%	78.9%	21.1%	100.0%	75.4%	24.6%	100.0%	65.3%	34.7%	100.0%
Other manufacturing industries	67.0%	33.0%	100.0%	66.6%	33.4%	100.0%	65.9%	34.1%	100.0%	60.3%	39.7%	100.0%
Paper, printing and publishing	70.6%	29.4%	100.0%	70.3%	29.7%	100.0%	66.2%	33.8%	100.0%	59.8%	40.2%	100.0%
Personal and household services	78.8%	23.2%	100.0%	75.7%	24.3%	100.0%	73.3%	26.7%	100.0%	69.4%	30.6%	100.0%
Recreation and cultural services	77.0%	23.0%	100.0%	75.3%	24.7%	100.0%	73.7%	26.3%	100.0%	69.1%	30.9%	100.0%
Research and scientific institutes	78.8%	21.2%	100.0%	78.1%	21.9%	100.0%	73.6%	26.4%	100.0%	54.3%	45.7%	100.0%
Retail trade	72.5%	27.5%	100.0%	70.2%	29.8%	100.0%	63.8%	36.2%	100.0%	50.3%	49.7%	100.0%
Scientific, optical and similar equipment	61.1%	38.9%	100.0%	62.2%	37.8%	100.0%	57.5%	42.5%	100.0%	52.8%	47.2%	100.0%
Social and related community services	97.8%	2.2%	100.0%	98.1%	1.9%	100.0%	97.2%	2.8%	100.0%	95.3%	4.7%	100.0%
Specialised repair services	65.0%	35.0%	100.0%	64.2%	35.8%	100.0%	61.4%	38.6%	100.0%	58.6%	41.4%	100.0%
Textiles	68.9%	31.1%	100.0%	68.0%	32.0%	100.0%	66.6%	33.4%	100.0%	60.0%	40.0%	100.0%
Transport equipment	77.4%	22.6%	100.0%	77.2%	22.8%	100.0%	74.8%	25.2%	100.0%	63.7%	36.3%	100.0%
Transport, storage and communications	74.6%	25.4%	100.0%	72.7%	27.3%	100.0%	67.3%	32.7%	100.0%	58.2%	41.8%	100.0%
Vehicles, parts and accessories	61.9%	38.1%	100.0%	59.9%	40.1%	100.0%	55.8%	44.2%	100.0%	48.6%	51.4%	100.0%
Wholesale trade	66.4%	33.6%	100.0%	65.3%	34.7%	100.0%	60.8%	39.2%	100.0%	51.6%	48.4%	100.0%
Wood, wood products and furniture	71.5%	28.5%	100.0%	70.6%	29.4%	100.0%	69.2%	30.8%	100.0%	61.8%	38.2%	100.0%
Other	97.0%	3.0%	100.0%	98.7%	1.3%	100.0%	99.7%	0.3%	100.0%	99.9%	0.1%	100.0%
Total	74.7%	25.3%	100.0%	74.4%	25.6%	100.0%	73.7%	26.3%	100.0%	70.7%	29.3%	100.0%

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2010 – 2013

Taxable income group	2010			2011			2012			2013		
	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	3	-194	-	2	-81	-	3	-99	-	2	-116	-
B: -10 000 001 to -25 000 000	25	-355	-	40	-578	-	30	-445	-	23	-927	-
C: -5 000 001 to -10 000 000	86	-573	0	79	-528	-	100	-653	0	92	-604	-
D: -1 000 001 to -5 000 000	2 084	-3 602	-	2 314	-4 093	0	2 491	-4 466	0	1 999	-3 532	-
E: -100 001 to -1 000 000	20 888	-6 640	4	20 790	-6 852	1	18 868	-6 375	0	13 577	-4 613	0
F: -1 to -100 000	24 489	-852	0	22 601	-800	0	19 424	-689	0	13 125	-475	0
G: = 0	6 878	-	0	8 659	-	-	15 822	-	-	11 562	-	-
H: 1 to 100 000	35 277	1 214	16	35 140	1 270	15	32 404	1 237	12	22 752	919	6
I: 100 001 to 250 000	10 192	1 658	113	10 582	1 726	115	10 410	1 704	108	8 469	1 385	60
J: 250 001 to 500 000	6 909	2 353	261	7 453	2 544	281	7 536	2 583	277	6 974	2 448	180
K: 500 001 to 750 000	1 895	1 156	213	2 129	1 299	239	2 214	1 347	242	2 091	1 266	190
L: 750 001 to 1 000 000	1 015	876	188	1 060	921	197	1 159	1 007	211	1 107	967	184
M: 1 000 001 to 2 500 000	1 285	1 904	476	1 378	2 000	493	1 458	2 163	526	1 341	1 957	450
N: 2 500 001 to 5 000 000	221	715	196	216	704	195	226	736	197	209	673	175
O: 5 000 001 +	20	132	46	23	148	48	25	153	49	23	144	39
Total	111 267	1 515	1 515	112 466	-12 931	1 583	112 170	-12 727	1 623	83 346	-9 666	1 283
Total < 0 taxable income	47 575	-12 217	4	45 826	-12 931	2	40 916	-12 727	0	28 818	-9 666	0
Total = 0 taxable income	6 878	-	0	8 659	-	-	15 822	-	-	11 562	-	-
Total > 0 taxable income	56 814	10 010	1 510	57 981	10 610	1 581	55 432	10 930	1 623	42 966	9 759	1 283
Total	111 267	1 515	1 515	112 466	-12 931	1 583	112 170	-12 727	1 623	83 346	-9 666	1 283
Percentage												
Total < 0 taxable income	42.8%			40.7%			36.5%			34.6%		
Total = 0 taxable income	6.2%			7.7%			14.1%			13.9%		
Total > 0 taxable income	51.1%			51.6%			49.4%			51.6%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2010 – 2013

Sector	2010				2011				2012				2013			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	7 752	-1	86		8 142	35	102		9 122	-26	102		7 587	86	82	
Agriculture, forestry and fishing	3 868	-704	71		3 928	-933	64		3 984	-920	77		3 369	-769	77	
Bricks, ceramic, glass, cement and similar products	715	-44	10		684	-58	7		811	-66	9		612	-2	9	
Catering and accommodation	5 236	-575	27		5 497	-557	35		6 093	-506	34		4 494	-302	26	
Chemicals and chemical, rubber and plastic products	1 234	-28	31		1 181	-33	30		1 128	47	34		891	62	29	
Clothing and footwear	1 208	-67	9		1 281	-49	10		1 471	-65	11		1 277	-26	10	
Coal and petroleum products	151	-3	2		167	3	2		156	8	3		109	-1	3	
Construction	14 689	-418	170		15 395	-642	156		17 529	-582	159		12 957	-317	137	
Educational services	1 891	-23	21		2 034	-7	22		2 053	-31	24		1 531	38	17	
Electricity, gas and water	676	0	11		691	15	15		778	-19	14		722	23	12	
Financing, insurance, real estate and business services	19 167	311	343		19 252	448	368		17 418	770	385		10 830	732	244	
Food, drink and tobacco	1 377	-81	12		1 429	-77	11		1 661	-107	12		1 655	-76	14	
Leather, leather goods and fur (excl. footwear & clothing)	114	3	2		122	5	3		140	7	3		115	-3	3	
Long term insurance	43	-3	0		27	2	0		4	-0	-		-	-	-	
Machinery and related items	3 179	50	63		3 076	71	65		2 793	88	69		2 131	129	54	
Medical, dental and other health and veterinary services	1 637	428	95		1 702	529	119		1 790	584	129		1 705	609	123	
Metal (including metal products)	2 299	-19	47		2 158	-28	45		2 081	-58	45		1 673	-43	39	
Mining and quarrying	216	-12	6		172	-14	4		150	-10	4		165	10	6	
Other manufacturing industries	1 836	-54	34		1 830	-67	34		1 842	-75	32		1 585	16	32	
Paper, printing and publishing	1 920	-60	20		1 875	-59	22		1 930	-5	31		1 478	20	25	
Personal and household services	3 107	-93	11		3 141	-100	12		3 327	-143	14		2 725	-54	15	
Recreation and cultural services	1 522	-64	17		1 530	-122	16		1 568	-80	16		1 258	4	21	
Research and scientific institutes	247	-3	4		237	-9	4		237	-2	4		193	19	5	
Retail trade	18 017	-94	180		18 011	-120	190		15 997	-79	174		10 386	74	113	
Scientific, optical and similar equipment	275	14	7		291	21	8		347	25	10		281	41	11	
Social and related community services	36	-1	-		61	-0	0		117	-6	0		95	-4	0	
Specialised repair services	2 796	-20	26		2 764	-23	31		2 667	-17	29		2 093	-7	21	
Textiles	494	-60	6		520	-27	7		534	-25	7		492	7	7	
Transport equipment	471	-38	5		530	-71	3		575	-33	6		505	-23	7	
Transport, storage and communications	6 095	-387	85		6 023	-263	80		5 773	-272	83		4 249	-102	56	
Vehicles, parts and accessories	2 756	-80	29		2 654	-100	28		2 609	-63	31		2 189	-33	30	
Wholesale trade	4 911	39	69		4 809	53	77		4 305	31	63		3 070	79	45	
Wood, wood products and furniture	1 244	-127	10		1 184	-141	12		1 131	-166	9		916	-94	9	
Other ²	88	9	3		68	-1	2		49	-0	0		8	-0	0	
Total	111 267		1 515		112 466		1 583		112 170		1 623		83 346		1 283	

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.

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2010 – 2013 (continued)

Tax year		2010		2011		2012		2013	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services		7.0%	5.7%	7.2%	6.4%	8.1%	6.3%	9.1%	6.4%
Agriculture, forestry and fishing		3.5%	4.7%	3.5%	4.0%	3.6%	4.7%	4.0%	6.0%
Bricks, ceramic, glass, cement and similar products		0.6%	0.7%	0.6%	0.5%	0.7%	0.6%	0.7%	0.7%
Catering and accommodation		4.7%	1.8%	4.9%	2.2%	5.4%	2.1%	5.4%	2.0%
Chemicals and chemical, rubber and plastic products		1.1%	2.1%	1.1%	1.9%	1.0%	2.1%	1.1%	2.3%
Clothing and footwear		1.1%	0.6%	1.1%	0.6%	1.3%	0.7%	1.5%	0.8%
Coal and petroleum products		0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
Construction		13.2%	11.2%	13.7%	9.8%	15.6%	9.8%	15.5%	10.7%
Educational services		1.7%	1.4%	1.8%	1.4%	1.8%	1.5%	1.8%	1.3%
Electricity, gas and water		0.6%	0.7%	0.6%	0.9%	0.7%	0.9%	0.9%	0.9%
Financing, insurance, real estate and business services		17.2%	22.7%	17.1%	23.3%	15.5%	23.7%	13.0%	19.0%
Food, drink and tobacco		1.2%	0.8%	1.3%	0.7%	1.5%	0.7%	2.0%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%
Long term insurance		0.0%	0.0%	0.0%	0.0%	0.0%	—	—	—
Machinery and related items		2.9%	4.2%	2.7%	4.1%	2.5%	4.3%	2.6%	4.2%
Medical, dental and other health and veterinary services		1.5%	6.3%	1.5%	7.5%	1.6%	8.0%	2.0%	9.6%
Metal (including metal products)		2.1%	3.1%	1.9%	2.8%	1.9%	2.7%	2.0%	3.0%
Mining and quarrying		0.2%	0.4%	0.2%	0.2%	0.1%	0.2%	0.2%	0.5%
Other manufacturing industries		1.7%	2.3%	1.6%	2.2%	1.6%	2.0%	1.9%	2.5%
Paper, printing and publishing		1.7%	1.3%	1.7%	1.4%	1.7%	1.9%	1.8%	1.9%
Personal and household services		2.8%	0.8%	2.8%	0.8%	3.0%	0.8%	3.3%	1.2%
Recreation and cultural services		1.4%	1.1%	1.4%	1.0%	1.4%	1.0%	1.5%	1.6%
Research and scientific institutes		0.2%	0.3%	0.2%	0.2%	0.2%	0.3%	0.2%	0.4%
Retail trade		16.2%	11.9%	16.0%	12.0%	14.3%	10.7%	12.5%	8.8%
Scientific, optical and similar equipment		0.2%	0.5%	0.3%	0.5%	0.3%	0.6%	0.3%	0.9%
Social and related community services		0.0%	—	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services		2.5%	1.7%	2.5%	1.9%	2.4%	1.8%	2.5%	1.7%
Textiles		0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.6%	0.5%
Transport equipment		0.4%	0.3%	0.5%	0.2%	0.5%	0.4%	0.6%	0.5%
Transport, storage and communications		5.5%	5.6%	5.4%	5.1%	5.1%	5.1%	5.1%	4.4%
Vehicles, parts and accessories		2.5%	1.9%	2.4%	1.8%	2.3%	1.9%	2.6%	2.3%
Wholesale trade		4.4%	4.5%	4.3%	4.9%	3.8%	3.9%	3.7%	3.5%
Wood, wood products and furniture		1.1%	0.7%	1.1%	0.7%	1.0%	0.6%	1.1%	0.7%
Other		0.1%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2010 – 2013

Economic activity ¹	2010			2011			2012			2013		
	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)
Primary sector	4 084	-716	77	4 100	-946	67	4 134	-930	81	3 534	-759	83
Agriculture, forestry and fishing	3 868	-704	71	3 928	-933	64	3 984	-920	77	3 369	-769	77
Mining and quarrying	216	-12	6	172	-14	4	150	-10	4	165	10	6
Secondary sector	31 882	-932	441	32 414	-1 140	430	34 907	-1 026	455	27 399	-287	402
Manufacturing ²	16 517	-514	259	16 328	-512	260	16 600	-425	281	13 720	7	253
Electricity, gas and water	676	0	11	691	15	15	778	-19	14	722	23	12
Construction	14 689	-418	170	15 395	-642	156	17 529	-582	159	12 957	-317	137
Tertiary sector	75 213	-568	994	75 884	-234	1 084	73 080	159	1 088	52 405	1 139	798
Wholesale and retail trade, catering and accommodation ³	33 716	-731	331	33 735	-747	360	31 671	-634	331	22 232	-189	235
Transport, storage and communication	6 095	-387	85	6 023	-263	80	5 773	-272	83	4 249	-102	56
Financial intermediation, insurance, real-estate and business services ⁴	27 209	303	433	27 658	477	474	26 781	741	491	18 610	838	331
Community, social and personal services ⁵	8 193	246	144	8 468	299	169	8 855	324	183	7 314	593	176
Other⁶	88	9	3	68	-1	2	49	-0	0	8	-0	0
Total	111 267		1 515	112 466		1 583	112 170		1 623	83 346		1 283
Percentage of total												
Primary sector	3.7%		5.1%	3.6%		4.3%	3.7%		5.0%	4.2%		6.5%
Agriculture, forestry and fishing	3.5%		4.7%	3.5%		4.0%	3.6%		4.7%	4.0%		6.0%
Mining and quarrying	0.2%		0.4%	0.2%		0.2%	0.1%		0.2%	0.2%		0.5%
Secondary sector	28.7%		29.1%	28.8%		27.2%	31.1%		28.0%	32.9%		31.3%
Manufacturing	14.8%		17.1%	14.5%		16.4%	14.8%		17.3%	16.5%		19.7%
Electricity, gas and water	0.6%		0.7%	0.6%		0.9%	0.7%		0.9%	0.9%		0.9%
Construction	13.2%		11.2%	13.7%		9.8%	15.6%		9.8%	15.5%		10.7%
Tertiary sector	67.6%		65.6%	67.5%		68.5%	65.2%		67.0%	62.9%		62.2%
Wholesale and retail trade, catering and accommodation	30.3%		21.9%	30.0%		22.8%	28.2%		20.4%	26.7%		18.3%
Transport, storage and communication	5.5%		5.6%	5.4%		5.1%	5.1%		5.1%	5.1%		4.4%
Financial intermediation, insurance, real-estate and business services	24.5%		28.6%	24.6%		29.9%	23.9%		30.3%	22.3%		25.8%
Community, social and personal services	7.4%		9.5%	7.5%		10.7%	7.9%		11.3%	8.8%		13.7%
Other	0.1%		0.2%	0.1%		0.1%	0.0%		0.0%	0.0%		0.0%
Total	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%

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.

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2010 – 2013

Sector	2010			2011			2012			2013		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	3 806	575	86	3 951	662	102	3 765	679	102	3 359	654	82
Agriculture, forestry and fishing	1 763	453	71	1 748	423	64	1 730	492	77	1 545	527	77
Bricks, ceramic, glass, cement and similar products	314	66	10	316	55	7	330	65	9	258	67	9
Catering and accommodation	2 180	227	27	2 347	283	34	2 459	295	34	1 937	276	26
Chemicals and chemical, rubber and plastic products	705	191	31	680	187	30	642	201	34	542	190	29
Clothing and footwear	607	74	9	665	86	10	770	97	11	734	103	10
Coal and petroleum products	68	17	2	82	17	2	81	19	3	58	16	3
Construction	6 776	1 111	170	6 890	1 077	156	6 786	1 121	159	5 352	1 061	137
Educational services	957	146	21	1 083	165	22	1 080	174	24	825	146	17
Electricity, gas and water	353	74	11	372	89	15	382	86	14	366	89	12
Financing, insurance, real estate and business services	10 294	2 138	343	10 544	2 321	368	9 846	2 406	385	6 288	1 720	244
Food, drink and tobacco	670	97	12	690	90	11	766	101	12	843	132	14
Leather, leather goods and fur (excl. footwear & clothing)	58	12	2	61	16	3	75	18	3	64	21	3
Long term insurance	22	1	0	17	3	0	1	0	–	–	–	–
Machinery and related items	1 725	401	63	1 740	417	65	1 583	432	69	1 311	391	54
Medical, dental and other health and veterinary services	1 206	509	95	1 254	609	119	1 325	662	129	1 291	686	123
Metal (including metal products)	1 175	290	47	1 118	280	45	1 100	281	45	908	271	39
Mining and quarrying	94	32	6	72	22	4	71	23	4	96	36	6
Other manufacturing industries	858	211	34	874	214	34	850	208	32	801	228	32
Paper, printing and publishing	925	151	20	906	163	22	915	200	31	774	187	25
Personal and household services	1 394	117	11	1 453	127	12	1 497	140	14	1 276	156	15
Recreation and cultural services	656	106	17	675	108	16	679	114	16	600	139	21
Research and scientific institutes	131	24	4	111	23	4	119	28	4	116	33	5
Retail trade	10 109	1 373	180	10 339	1 455	189	9 344	1 402	174	6 209	1 066	113
Scientific, optical and similar equipment	153	44	7	147	46	8	174	56	10	181	67	11
Social and related community services	2	0	–	5	1	0	9	0	0	7	0	0
Specialised repair services	1 443	209	26	1 455	231	31	1 386	228	29	1 113	199	21
Textiles	230	41	6	248	48	7	247	49	7	227	51	7
Transport equipment	214	34	5	233	31	3	256	43	6	249	54	7
Transport, storage and communications	3 115	496	81	3 208	537	80	2 943	544	83	2 247	471	56
Vehicles, parts and accessories	1 410	227	29	1 377	227	28	1 375	243	31	1 259	260	30
Wholesale trade	2 840	471	69	2 801	507	77	2 372	449	63	1 713	378	45
Wood, wood products and furniture	526	79	10	490	83	12	459	74	9	415	84	9
Other ²	35	12	3	29	8	2	15	1	0	2	0	0
Total	56 814	1 510	1 581	57 981	1 581	1 581	55 432	1 623	1 623	42 966	1 283	1 283

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.

Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2010 – 2013

Sector	2010			2011			2012			2013		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	3 946	-576	0	4 191	-626	0	5 357	-706	0	4 228	-568	-
Agriculture, forestry and fishing	2 105	-1 157	0	2 180	-1 356	-	2 254	-1 412	-	1 824	-1 296	0
Bricks, ceramic, glass, cement and similar products	401	-109	-	368	-113	-	481	-131	-	354	-69	-
Catering and accommodation	3 056	-802	-	3 150	-840	1	3 634	-800	-	2 557	-578	0
Chemicals and chemical, rubber and plastic products	529	-218	-	501	-220	-	486	-154	-	349	-128	-
Clothing and footwear	601	-142	-	616	-135	-	701	-162	-	543	-129	-
Coal and petroleum products	83	-19	-	85	-14	-	75	-11	-	51	-17	-
Construction	7 913	-1 530	0	8 505	-1 720	0	10 743	-1 703	0	7 605	-1 378	-
Educational services	934	-169	-	951	-171	-	973	-205	0	706	-108	-
Electricity, gas and water	323	-73	-	319	-74	-	396	-105	-	356	-66	-
Financing, insurance, real estate and business services	8 873	-1 828	0	8 708	-1 872	0	7 572	-1 636	0	4 542	-988	-
Food, drink and tobacco	707	-177	0	739	-167	0	895	-208	0	812	-208	-
Leather, leather goods and fur (excl. footwear & clothing)	56	-9	-	61	-11	-	65	-11	-	51	-23	-
Long term insurance	21	-4	0	10	-1	-	3	-0	-	-	-	-
Machinery and related items	1 454	-352	-	1 336	-346	-	1 210	-343	0	820	-262	-
Medical, dental and other health and veterinary services	431	-82	-	448	-80	-	465	-78	0	414	-77	-
Metal (including metal products)	1 124	-308	0	1 040	-308	-	981	-339	0	765	-315	-
Mining and quarrying	122	-44	-	100	-36	-	79	-33	-	69	-26	-
Other manufacturing industries	978	-265	-	956	-281	-	992	-284	0	784	-211	-
Paper, printing and publishing	995	-211	-	969	-222	-	1 015	-205	-	704	-167	-
Personal and household services	1 713	-210	-	1 688	-227	-	1 830	-283	-	1 449	-210	-
Recreation and cultural services	866	-170	-	855	-230	-	889	-194	-	658	-135	-
Research and scientific institutes	116	-27	-	126	-32	-	118	-29	-	77	-14	-
Retail trade	7 908	-1 467	0	7 672	-1 575	0	6 653	-1 481	0	4 177	-992	-
Scientific, optical and similar equipment	122	-29	-	144	-25	-	173	-31	-	100	-26	-
Social and related community services	34	-1	-	56	-1	-	108	-6	-	88	-4	-
Specialised repair services	1 353	-229	0	1 309	-254	0	1 281	-245	0	980	-206	-
Textiles	264	-102	-	272	-75	-	287	-74	-	265	-44	-
Transport equipment	257	-73	-	297	-103	0	319	-76	-	256	-77	-
Transport, storage and communications	2 980	-883	4	2 815	-800	1	2 830	-816	0	2 002	-573	0
Vehicles, parts and accessories	1 346	-307	-	1 277	-327	-	1 234	-306	-	930	-293	-
Wholesale trade	2 071	-432	0	2 008	-454	-	1 933	-417	0	1 957	-300	-
Wood, wood products and furniture	718	-207	0	694	-225	-	672	-240	-	501	-177	-
Other ²	53	-3	0	39	-9	-	34	-2	-	6	-0	-
Total	54 453		4	54 485		2	56 738		0	40 380		0

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

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

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2010 – 2013

Tax year	2010			2013			2012			2013		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	1 049	-	-	1 344	-	-	2 703	-	-	2 131	-	-
Agriculture, forestry and fishing	152	-	-	203	-	-	373	-	-	287	-	-
Bricks, ceramic, glass, cement and similar products	60	-	-	71	-	-	179	-	-	129	-	-
Catering and accommodation	457	-	-	594	-	-	1 258	-	-	855	-	-
Chemicals and chemical, rubber and plastic products	22	-	-	34	-	-	89	-	-	39	-	-
Clothing and footwear	81	-	-	110	-	-	205	-	-	137	-	-
Coal and petroleum products	27	-	-	31	-	-	38	-	-	14	-	-
Construction	1 774	-	-	2 465	-	-	5 204	-	-	3 695	-	-
Educational services	122	-	-	144	-	-	232	-	-	183	-	-
Electricity, gas and water	40	-	-	58	-	-	124	-	-	93	-	-
Financing, insurance, real estate and business services	653	-	-	706	-	-	906	-	-	678	-	-
Food, drink and tobacco	103	-	-	143	-	-	259	-	-	214	-	-
Leather, leather goods and fur (excl. footwear & clothing)	9	-	-	14	-	-	21	-	-	12	-	-
Long term insurance												
Machinery and related items	85	-	-	90	-	-	121	-	-	74	-	-
Medical, dental and other health and veterinary services	45	-	-	51	-	-	85	-	-	67	-	-
Metal (including metal products)	43	-	-	47	-	-	106	-	-	63	-	-
Mining and quarrying	30	-	-	36	-	-	26	-	-	14	-	-
Other manufacturing industries	71	-	-	106	-	-	209	-	-	189	-	-
Paper, printing and publishing	116	-	-	145	-	-	235	-	-	162	-	-
Personal and household services	216	-	-	240	-	-	417	-	-	316	-	-
Recreation and cultural services	95	-	-	117	-	-	199	-	-	135	-	-
Research and scientific institutes	11	-	-	11	-	-	28	-	-	26	-	-
Retail trade	721	-	-	765	-	-	929	-	-	642	-	-
Scientific, optical and similar equipment	14	-	-	27	-	-	42	-	-	21	-	-
Social and related community services	25	-	-	50	-	-	82	-	-	61	-	-
Specialised repair services	90	-	-	119	-	-	189	-	-	155	-	-
Textiles	17	-	-	34	-	-	64	-	-	94	-	-
Transport equipment	39	-	-	71	-	-	108	-	-	72	-	-
Transport, storage and communications	324	-	-	389	-	-	674	-	-	467	-	-
Vehicles, parts and accessories	62	-	-	90	-	-	135	-	-	91	-	-
Wholesale trade	243	-	-	267	-	-	478	-	-	390	-	-
Wood, wood products and furniture	65	-	-	80	-	-	87	-	-	52	-	-
Other ²	17	-	0	7	-	-	17	-	-	4	-	-
Total	6 878		0	8 659			15 822			11 562		

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.

Table A3.7: Small business corporations: Tax assessed by turnover group, 2010 – 2013

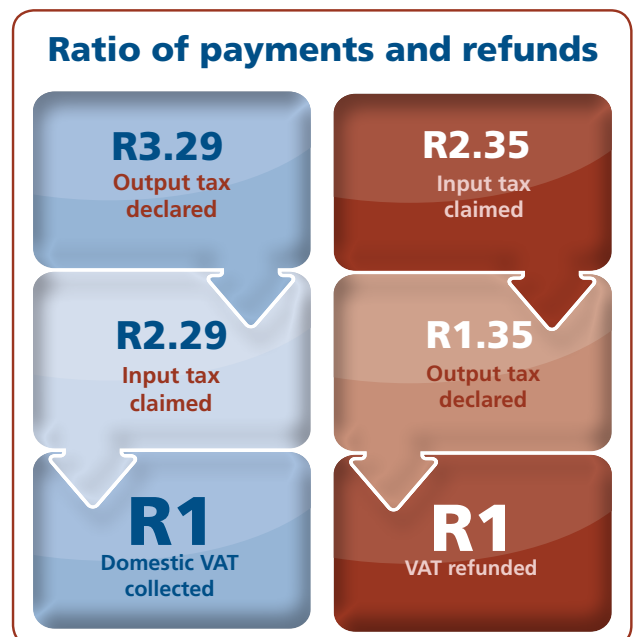
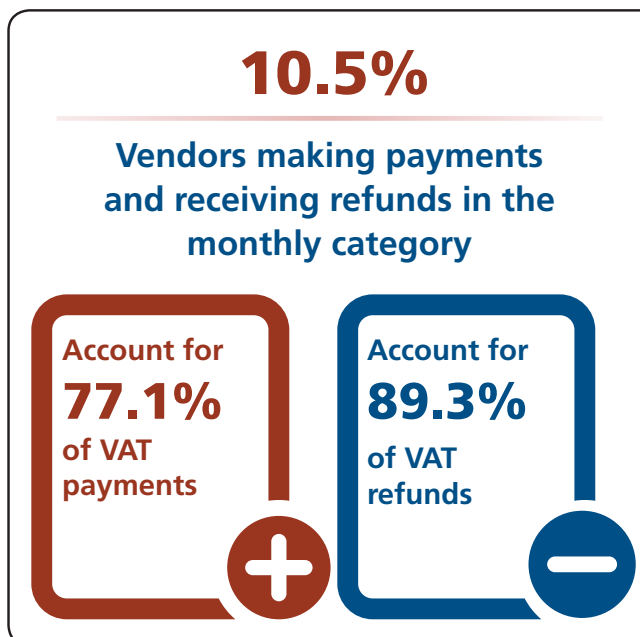
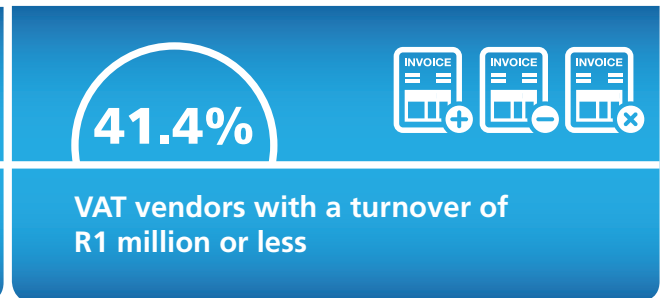
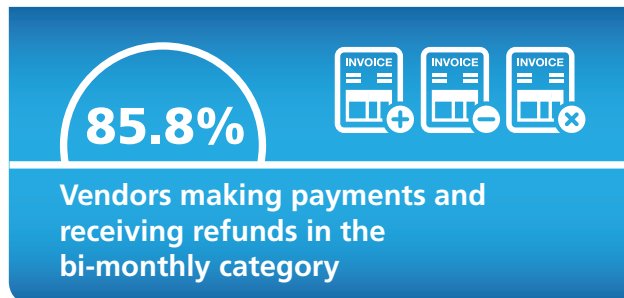
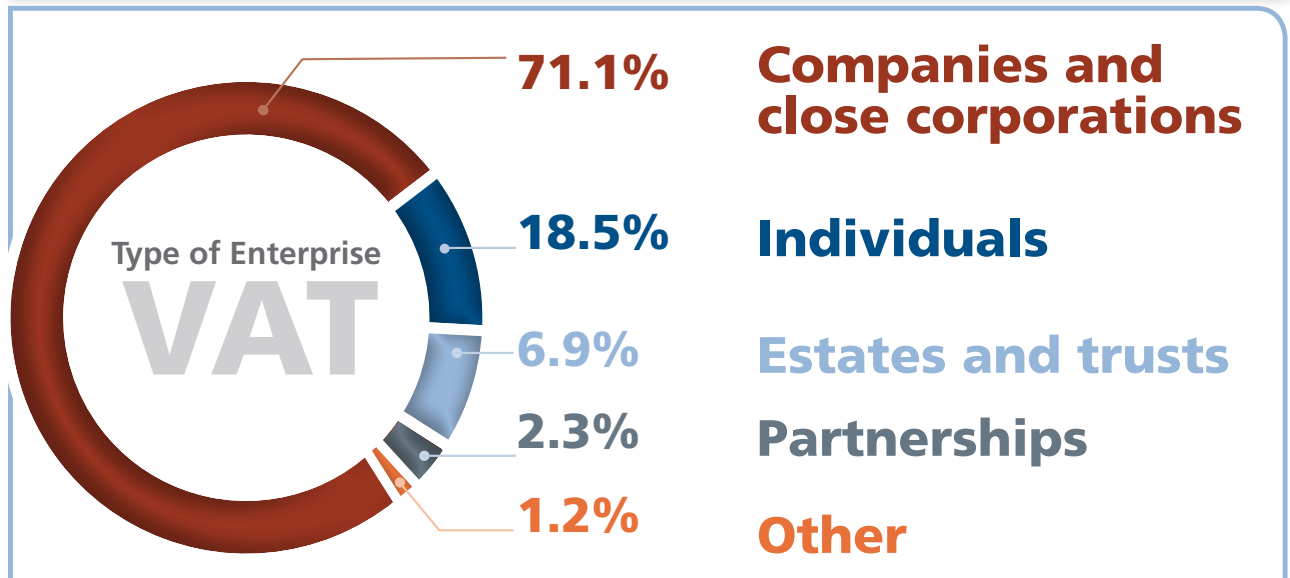
Turnover group	2010		2011		2012		2013	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	20 434	98	21 304	91	26 806	64	19 326	52
B: 100 001 to 250 000	12 739	15	12 099	19	9 931	6	5 870	1
C: 250 001 to 500 000	15 696	21	14 780	21	13 031	28	8 399	8
D: 500 001 to 750 000	10 506	26	10 550	25	9 771	24	6 845	13
E: 750 001 to 1 000 000	8 268	32	8 517	31	8 329	33	6 377	17
F: 1 000 001 to 2 500 000	21 980	215	22 275	223	21 095	201	16 199	137
G: 2 500 001 to 5 000 000	12 478	371	13 048	394	12 889	413	10 825	288
H: 5 000 001 to 7 500 000	4 799	273	5 047	293	5 109	298	4 644	275
I: 7 500 001 to 10 000 000	2 360	208	2 627	238	2 833	263	2 555	203
J: 10 000 001 to 14 000 000	1 928	250	2 154	241	2 341	291	2 234	269
K: 14 000 001 +	34	2	36	4	29	3	71	19
L: Other ¹	45	3	29	3	6	0	1	–
Total	111 267	1 515	112 466	1 583	112 170	1 623	83 346	1 283

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

For the 2013/14 fiscal year:

662 194 Registered VAT vendors

420 785 (63.5%) were active



4 VALUE-ADDED TAX

KEY FACTS

In the 2013/14 fiscal year:

- Net VAT collections grew by 10.5% compared to the previous year. Aggregate growth in net VAT revenue was driven by an 8.7% increase in Domestic VAT payments and a growth of 17.6% in Import VAT payments (Chapter 5), which was moderated by a 13.0% increase in VAT refunds;
- Growth in Domestic VAT payments remains constrained by high consumer debt, modest job creation, low consumer confidence and little real growth in disposable income. This resulted in moderate real consumption spending. The sectors that contributed most to domestic VAT growth were *Financial intermediation, insurance, real-estate & business services; Mining and quarrying; Construction;* as well as *Wholesale & retail trade, catering & accommodation;*
- Growth in VAT refunds came mostly from the *Manufacturing; Wholesale & retail trade, catering & accommodation; Financial intermediation, insurance, real-estate & business services;* as well as *Electricity, gas and water sectors;* and
- There were 662 194 registered VAT vendors, of which 420 785 (63.5%) 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 include:
 - VAT vendors that submitted returns bi-monthly (every two months) accounted for 85.8% of active vendors;
 - Although only 10.5% of VAT vendors submitted returns every month, they contributed 77.1% of VAT payments and received 89.3% of VAT refunds;
 - Companies and close corporations comprised 71.1% of VAT vendors, individuals 18.5%, estates and trusts 6.9%, partnerships 2.3% and other enterprise types 1.2%;
 - *Financial intermediation, insurance, real-estate & business services* is the largest sector, constituting 41.7% of the total number of VAT vendors;
 - VAT vendors with a turnover of R1 million or less constituted 41.4% of the total number of VAT vendors;
 - For each R1 in Domestic VAT declared, R3.29 in output tax was declared and R2.29 in input tax was claimed; and
 - For each R1 in VAT refund claimed, R1.35 in output tax was declared and R2.35 in input tax was claimed.

INTRODUCTION

This chapter addresses VAT payments and VAT refunds of registered VAT vendors and provides limited Import VAT information. Import VAT is addressed in more detail in Chapter 5.

The South African VAT system is destination-based where only the consumption of goods and services in South Africa is taxed. VAT is therefore payable on the supply of goods and services within South Africa as well as on the importation of goods into the country.

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

VAT is a broad-based tax on consumption as opposed to a selective tax on particular products. It is intended to tax all consumption of goods and services except those that are exempt or zero-rated. It is levied at each stage of the production and distribution chain.

The current standard rate of VAT in South Africa is 14%. It is applicable to most goods and services supplied in the economy. There are a small number of goods and services that are either supplied at zero-rate or are exempt from VAT. These consumption concessions are meant to provide relief to consumers. For example, some basic food items are zero-rated to assist low-income groups.

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

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

VAT refunds result from a vendor's input tax exceeding its output tax. This can happen when:

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

This chapter gives an overview of:

- 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 produces taxable supplies valued at more than R1 million, in any consecutive 12-month period, to register for VAT. A business may also voluntarily register if the value of its taxable supplies in the previous 12 months exceeded R50 000.

As a result of more stringent registration requirements, better authentication of VAT vendors and improved risk-based vetting of refunds, the number of vendors registered for VAT declined in 2011/12 and 2012/13. The number increased slightly in 2013/14. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year. In 2013/14 there were 662 194 registered VAT vendors of which 420 785 (63.5%) were active (see *Table 4.1*).

Table 4.1: Number of registered VAT vendors, 2010/11 - 2013/14

Fiscal year	Registered ¹	Active vendors	Percentage of registered
2010/11	664 267	466 088	70.2%
2011/12	652 349	439 374	67.4%
2012/13	650 540	426 091	65.5%
2013/14	662 194	420 785	63.5%

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

PAYMENTS AND REFUNDS

The values for VAT payments and refunds, shown in *Table A4.1.1* are drawn from vendor payments and refunds extracts. They do not match the actual collections, as published, for a variety of reasons. These include:

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

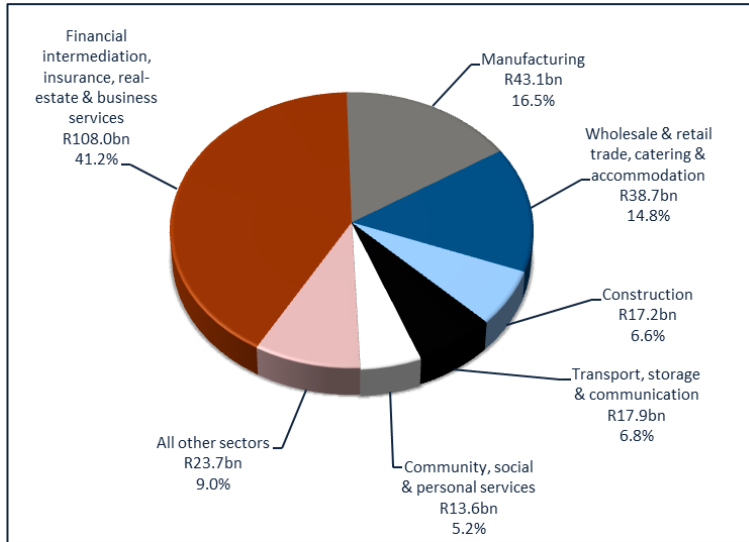
By sector

The largest number of VAT vendors in 2013/14, as shown in *Table A4.1.2* were in the *Financial intermediation, insurance, real-estate & business services* sector (41.7%) followed by *Wholesale & retail trade, catering & accommodation* (19.8%) and *Agriculture, forestry & fishing* (13.5%) sectors.

In 2013/14, the *Financial intermediation, insurance, real-estate & business services* sector made the largest contribution to Domestic VAT payments by a single sector of R108.0 billion (41.2%) .

At the other end of the scale, the *Mining & quarrying* sector comprised only 0.6% of vendors and contributed 3.8% of the total Domestic VAT payments for 2013/14. However, these vendors received 22.0% of VAT refunds. The large volume of zero-rated mineral exports makes the *Mining & quarrying* sector a negative contributor to net VAT. *Figure 4.1* shows the VAT payments by economic activity.

Figure 4.1: Domestic VAT payments by economic activity, 2013/14



The largest VAT refunds were paid to the *Mining & quarrying* sector, because of its zero-rated exports; the *Financial intermediation, insurance, real-estate & business services* sector, due mainly to its high capital expenditure; and the *Manufacturing* sector because of a combination of high capital expenditure and extensive exports. (see *Figure 4.2*).

Figure 4.2: VAT refunds by economic activity, 2013/14

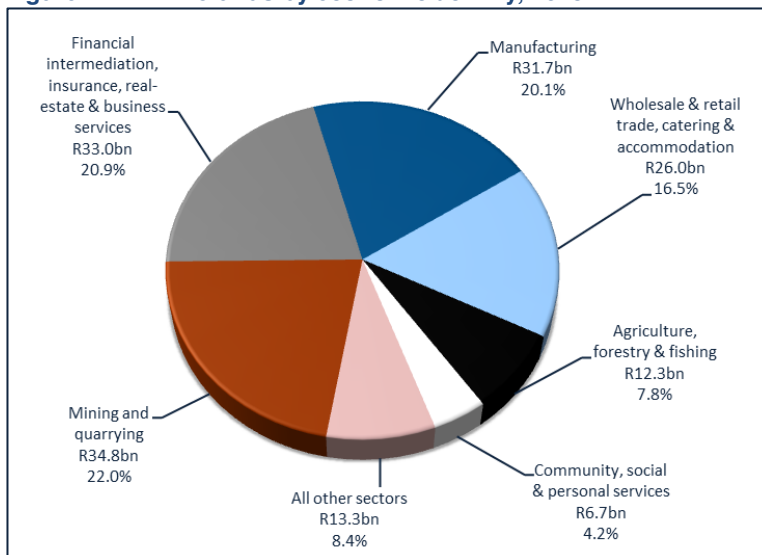


Table A4.1.1 shows the number of VAT vendors, payments and refunds for each sector. *Table A4.1.2*, the source of the information shown in *Figure 4.1* & *4.2*, reclassifies the SARS sector codes according to the Standard Industrial Classification (SIC 5). The SARS sector codes are not yet aligned with the SIC system used by Statistics South Africa.

By sector - including Import VAT

Import VAT can now be classified by sector. *Table A4.2.6* provides a fully aligned overview of VAT flows by sector. In the past, only Domestic VAT and VAT refunds could be viewed by sector whereas Import VAT could only be viewed by section or chapter.

This sector overview is only available for 2012/13 and 2013/14. The Import VAT recorded in each sector is based on bill of entry declarations and is classified using the VAT sector of the importer's VAT reference number.

Although Import VAT reflects bill of entry declarations, it is closely aligned to actual collections. In 2012/13, bills of entry matched 99.10% of actual Import VAT collections and in 2013/14, this rose to 99.51%, as shown in *Table 4.2*:

Table 4.2: Import VAT per bills of entry vs. actual collected, 2012/13 – 2013/14

Fiscal year	Import VAT per bills of entry (R million)	Actual Import VAT (R million)	Bills of entry as percentage of actual
2012/13	110 422.6	111 426.9	99.10%
2013/14	130 439.3	131 084.6	99.51%

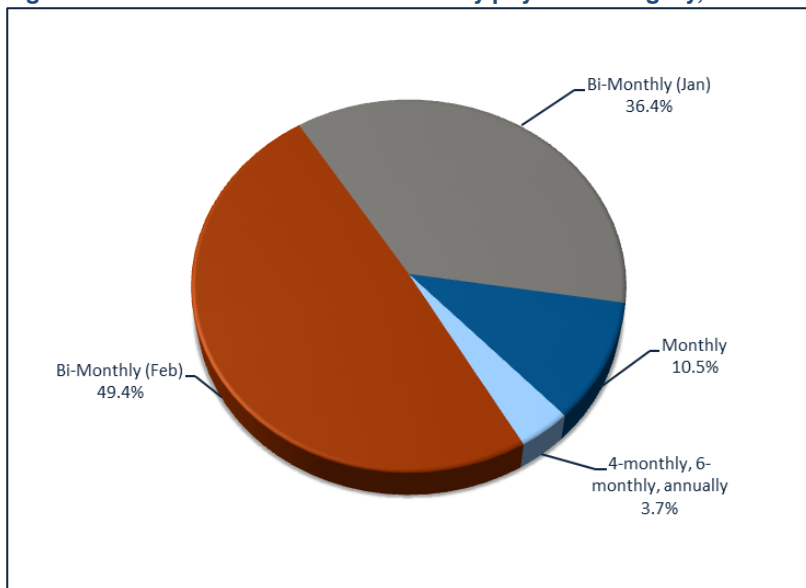
After including Import VAT for 2013/14, as shown in *Table A4.2.7*, the *Financial intermediation, insurance, real-estate & business services* sector remained the largest net VAT contributor with payments of R99.8 billion. The inclusion of Import VAT boosted the contribution of the *Wholesale & retail trade, catering & accommodation* sector close to five-fold from R12.6 billion to R61.3 billion. The sectors that showed net outflows before the inclusion of Import VAT improved their overall deficit. The *Agriculture, forestry & fishing* sector, for example, moved from a net outflow of R4.2 billion to a net outflow of R1.7 billion.

By payment category

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

In 2013/14, close to 86.0% of vendors submitted returns bi-monthly. However, the 10.5% that submitted monthly contributed 77.1% of VAT payments and accounted for 89.3% of VAT refunds. *Figure 4.3* shows the distribution of vendors by payment category.

Figure 4.3: Distribution of VAT vendors by payment category, 2013/14



Most vendors that submitted monthly returns in 2013/14 were in the *Financing, insurance, real-estate & business services* sector (25.6%) followed by the *Retail trade* sector (14.5%).

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 71.1% of VAT vendors for 2013/14. They contributed 91.0% of the Domestic VAT payments and accounted for 90.5% of the VAT refunds. Although individuals (sole proprietors) comprised 18.5% of VAT vendors, they only contributed 3.0% of the Domestic VAT payments and accounted for 1.5% of refunds.

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

INPUT AND OUTPUT TAX

The VAT system is based on a subtractive or credit input method that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (input tax) from the VAT collected on the supplies they produce (output tax). The VAT 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 as well as entertainment expenses. The burden of VAT, therefore, rests on the final consumer whilst maintaining neutrality in the business chain.

VAT returns submitted to SARS result in a payment to SARS or a refund by SARS or the return is 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 VAT liability reflected on the VAT returns. Reasons for this discrepancy include:

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

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

No VAT is charged on the supply of exempt goods and services. Therefore no 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 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2011/12 - 2013/14

R million	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and/or services)	Supply of accommodation	Adjustments ¹	Total output tax
Fiscal year					
2011/12	880 213	27 758	1 825	8 642	918 437
2012/13	944 070	29 692	2 003	7 530	983 295
2013/14	1 030 915	31 993	2 217	8 503	1 073 628
Percentage of total					
2011/12	95.8%	3.0%	0.2%	0.9%	100.0%
2012/13	96.0%	3.0%	0.2%	0.8%	100.0%
2013/14	96.0%	3.0%	0.2%	0.8%	100.0%

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

During 2012/13 and 2013/14 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%. *Table 4.4* below shows input tax by class of supply.

Table 4.4: Input tax by class of supply, 2011/12 - 2013/14

R million	Claimed on capital goods and/or services	Claimed on capital goods imported	Claimed on other goods and/or services	Claimed on other goods imported	Claimed on adjustments ¹	Total input tax
Fiscal year						
2011/12	99 400	10 664	648 998	58 874	11 386	829 322
2012/13	100 285	9 806	694 818	72 017	8 023	884 948
2013/14	114 313	9 002	747 362	90 081	12 758	973 515
Percentage of total						
2011/12	12.0%	1.3%	78.3%	7.1%	1.4%	100.0%
2012/13	11.3%	1.1%	78.5%	8.1%	0.9%	100.0%
2013/14	11.7%	0.9%	76.8%	9.3%	1.3%	100.0%

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

During 2013/14, the largest portion of input tax (76.8%) was claimed for the purchase of other goods and services. Claims as a result of domestic capital purchases accounted for 11.7% of input tax. Imports were responsible for a further 10.2% and the remaining input VAT resulted from adjustments. Vendors do not always capture import input VAT separately from domestic input VAT

on their VAT returns. This is evident as import input tax claimed on VAT 201's in 2013/14 only amounted to R99.1 billion in 2013/14 while Import VAT on bill of entry declarations, as shown in Table 4.2, totalled R130.4 billion. *Table 4.5* illustrates that for every R1 of Domestic VAT collected in 2013/14 there was a refund of R0.60.

Table 4.5: Relationship between Domestic VAT payments and VAT refunds, 2010/11 - 2013/14

Rand Fiscal year	For each R1 Domestic VAT payment, there is a VAT refund of
2010/11	0.51
2011/12	0.59
2012/13	0.57
2013/14	0.60

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

Table 4.6 illustrates that, irrespective of whether the economy is 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 4.6: Output/input tax declared for each R1 Domestic VAT collected and VAT refunded, 2010/11 - 2013/14

Rand Fiscal year	For each R1 of					
	Domestic VAT payments, there is input tax claimed of	Domestic VAT payments, there is output tax declared of	Net Domestic VAT payments	VAT refunded, there is input tax claimed of	VAT refunded, there is output tax declared of	Net VAT refunded
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
2013/14	-2.29	3.29	1.00	-2.35	1.35	-1.00

For each R1 in Domestic VAT declared in 2013/14:

- R3.29 in output tax was declared (R857.1 billion ÷ R260.7 billion); and
- R2.29 in input tax was claimed (R596.4 billion ÷ R260.7 billion).

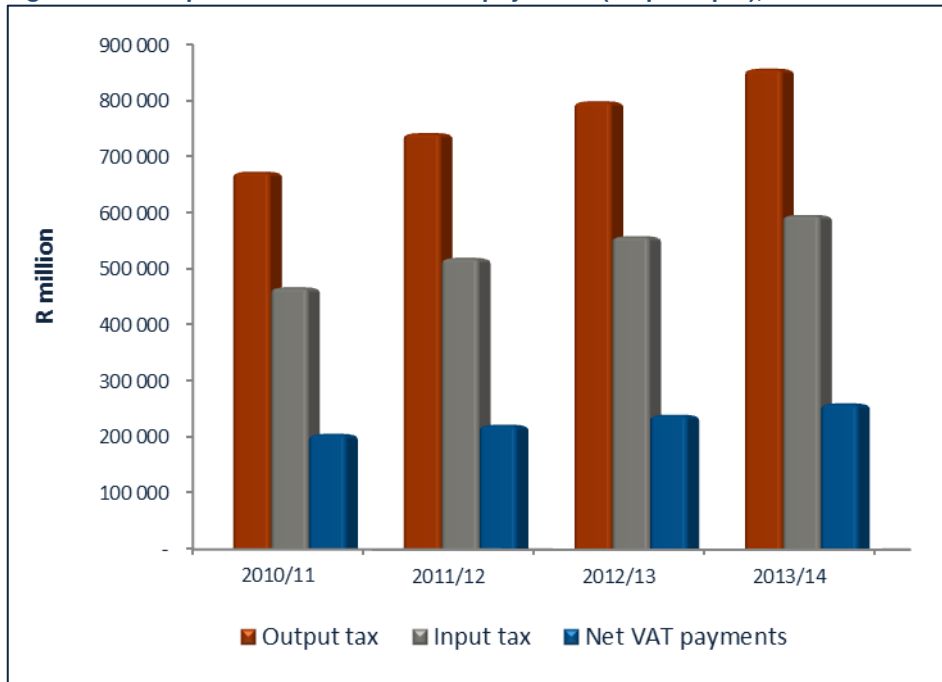
For each R1 in VAT refund claimed in 2013/14:

- R1.35 in output tax was declared (R216.5 billion ÷ R160.6 billion); and
- R2.35 in input tax was claimed (R377.1 billion ÷ R160.6 billion).

Some sectors differ significantly from these aggregate ratios. The *Mining & quarrying* sector, for example, which claimed the most refunds in 2013/14 (R34.8 billion), declared only R0.56 in output tax and claimed R1.56 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*. *Tables A4.5.1* and *A4.5.2* show these ratios for each sector.

Figure 4.4: Composition of domestic VAT payments (output/input), 2010/11 - 2013/14



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

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

The calculation is performed as follows:

- If a vendor, who is registered to pay VAT monthly, submitted all 12 returns for a one-year period on time, the turnover would be calculated as the sum of the turnover declared on the 12 returns; 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 2013/14, 41.4% of VAT vendors had a turnover of R1 million or less. These vendors, however, accounted for only 2.4% of Domestic VAT payments and 6.5% of VAT refunds. In contrast, 2.4% of VAT vendors that had an annual turnover greater than R100 million accounted for 62.0% of Domestic VAT payments and 75.7% of VAT refunds, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2013/14

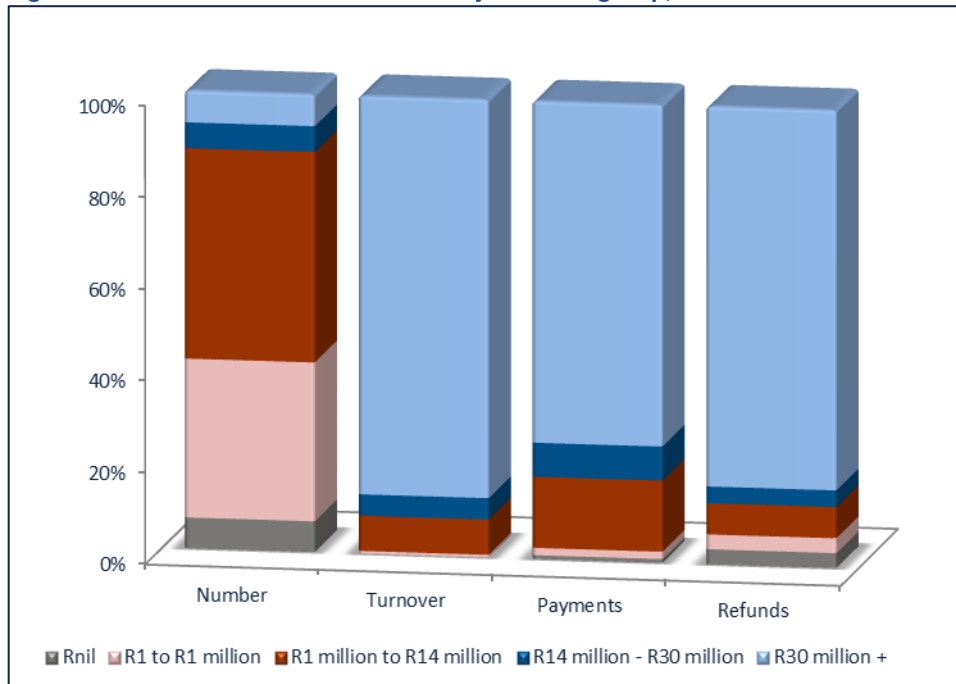


Table A4.1.1: VAT: Payments and refunds by sector, 2010/11 – 2013/14

Sector	2010/11			2011/12			2012/13			2013/14		
	Number of Payments vendors	Payments (R million)	Refunds (R million)	Number of Payments vendors	Payments (R million)	Refunds (R million)	Number of Payments vendors	Payments (R million)	Refunds (R million)	Number of Payments vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	32 661	16 861	-7 405	30 691	18 285	-8 568	29 840	20 478	-8 948	29 000	21 955	-9 426
Agriculture, forestry and fishing ²	62 342	7 171	-8 579	58 879	9 118	-10 695	57 860	6 021	-11 022	56 608	8 133	-12 309
Bricks, ceramic, glass, cement and similar products	1 874	7 719	-284	1 744	752	-244	1 644	795	-201	1 598	806	-158
Catering and accommodation	14 666	3 165	-502	13 550	3 085	-515	12 985	3 673	-419	12 801	4 011	-540
Chemicals and chemical, rubber and plastic products	3 905	4 206	-2 057	3 742	4 259	-3 485	3 693	4 714	-3 715	3 657	4 959	-4 328
Clothing and footwear	1 623	828	-90	1 501	819	-110	1 432	854	-163	1 401	811	-217
Coal and petroleum products	770	3 144	-3 882	741	4 416	-5 601	757	4 957	-6 098	743	5 954	-7 706
Construction	31 531	12 763	-2 967	29 128	12 710	-3 512	28 007	14 972	-3 690	27 684	17 182	-4 842
Educational services	1 851	443	-213	1 714	472	-299	1 683	626	-186	1 658	648	-204
Electricity, gas and water ²	1 113	3 381	-426	1 067	4 683	-279	1 059	6 388	-365	1 121	5 438	-2 757
Financing, insurance, real estate and business services ²	157 134	67 303	-14 835	149 212	72 086	-17 188	145 926	78 726	-20 101	145 828	85 286	-23 035
Food, drink and tobacco	3 658	8 605	-2 656	3 444	9 074	-3 337	3 329	10 036	-3 479	3 347	10 427	-3 981
Leather, leather goods and fur (excl. footwear & clothing)	330	107	-67	291	102	-99	285	111	-111	270	107	-163
Machinery and related items	8 244	6 696	-1 751	7 796	6 931	-2 583	7 620	7 545	-3 392	7 542	7 467	-3 717
Medical, dental and other health and veterinary services	15 066	5 733	-273	14 606	6 184	-332	14 363	6 639	-321	14 480	7 520	-363
Metal (including metal products)	7 126	4 071	-4 590	6 737	4 207	-6 310	6 492	4 719	-6 248	6 364	4 957	-7 725
Mining and quarrying	2 533	7 025	-22 617	2 451	7 122	-32 281	2 432	7 734	-33 001	2 439	10 081	-34 808
Other manufacturing industries	3 269	1 410	-1 297	3 033	1 456	-1 860	2 940	1 502	-1 760	2 879	1 572	-1 921
Paper, printing and publishing	3 895	2 747	-659	3 707	2 820	-768	3 502	2 903	-556	3 440	3 046	-619
Personal and household services	3 666	680	-43	3 320	672	-69	3 091	734	-44	2 961	785	-50
Public administration	646	1 227	-4 605	611	1 066	-4 950	585	1 344	-4 865	579	1 172	-5 108
Recreation and cultural services	3 530	2 612	-704	3 332	2 665	-413	3 198	2 798	-477	3 204	2 896	-513
Research and scientific institutes	601	428	-100	587	494	-150	584	565	-283	586	749	-580
Retail trade	45 584	13 174	-3 849	42 435	13 940	-4 335	40 031	15 626	-4 916	38 966	16 303	-5 447
Scientific, optical and similar equipment	732	418	-97	713	434	-121	700	447	-155	707	507	-156
Social and related community services	2 552	454	-436	2 502	478	-471	2 485	507	-464	2 509	588	-446
Specialised repair services	8 496	1 736	-363	7 902	1 895	-418	7 476	2 108	-350	7 255	2 196	-482
Textiles	1 292	1 014	-183	1 201	923	-270	1 181	934	-289	1 145	881	-362
Transport equipment	1 081	528	-293	1 009	624	-486	971	753	-491	933	812	-505
Transport, storage and communications	13 731	12 411	-4 669	12 961	14 214	-5 610	12 403	16 876	-5 431	12 252	17 884	-5 743
Vehicles, parts and accessories	4 749	3 688	-7 643	4 466	3 186	-8 310	4 310	3 257	-9 032	4 256	3 595	-10 946
Wholesale trade	23 061	9 903	-4 873	21 721	10 519	-6 030	20 779	11 881	-7 222	20 194	12 563	-8 634
Wood, wood products and furniture	2 766	855	-141	2 546	846	-189	2 416	846	-199	2 350	841	-187
Other ³	30	7	-0	34	50	-5	32	20	-3	28	22	-4
Total	466 088	205 512	-103 147	439 374	220 588	-129 892	426 091	242 087	-137 998	420 785	262 135	-157 983

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

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

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

Table A4.1.1: VAT: Payments and refunds by sector, 2010/11 – 2013/14 (continued)

Sector	2010/11		2011/12		2012/13		2013/14	
	Number of vendors	Percentage of total Payments Refunds	Number of vendors	Percentage of total Payments Refunds	Number of vendors	Percentage of total Payments Refunds	Number of vendors	Percentage of total Payments Refunds
Agencies and other services	7.0%	8.2%	7.0%	8.3%	7.0%	8.5%	6.9%	8.4%
Agriculture, forestry and fishing	13.4%	3.5%	13.4%	4.1%	13.6%	2.5%	13.5%	3.1%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%
Catering and accommodation	3.1%	1.5%	3.1%	1.4%	3.0%	1.5%	3.0%	1.5%
Chemicals and chemical, rubber and plastic products	0.8%	2.0%	0.9%	1.9%	0.9%	1.9%	0.9%	1.9%
Clothing and footwear	0.3%	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.3%
Coal and petroleum products	0.2%	1.5%	0.2%	2.0%	0.2%	2.0%	0.2%	2.3%
Construction	6.8%	6.2%	6.6%	5.8%	6.6%	6.2%	6.6%	6.6%
Educational services	0.4%	0.2%	0.4%	0.2%	0.4%	0.3%	0.4%	0.2%
Electricity, gas and water	0.2%	1.6%	0.2%	2.1%	0.2%	2.6%	0.3%	2.1%
Financing, insurance, real estate and business services	33.7%	32.7%	34.0%	32.7%	34.2%	32.5%	34.7%	32.5%
Food, drink and tobacco	0.8%	4.2%	0.8%	4.1%	0.8%	4.1%	0.8%	4.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Machinery and related items	1.8%	3.3%	1.8%	3.1%	1.8%	3.1%	1.8%	2.8%
Medical, dental and other health and veterinary services	3.2%	2.8%	3.3%	2.8%	3.4%	2.7%	3.4%	2.9%
Metal (including metal products)	1.5%	2.0%	1.5%	1.9%	1.5%	1.9%	1.5%	1.9%
Mining and quarrying	0.5%	3.4%	0.6%	3.2%	0.6%	3.2%	0.6%	3.8%
Other manufacturing industries	0.7%	0.7%	0.7%	0.7%	0.7%	0.6%	0.7%	0.6%
Paper, printing and publishing	0.8%	1.3%	0.8%	1.3%	0.8%	1.2%	0.8%	1.2%
Personal and household services	0.8%	0.3%	0.8%	0.3%	0.7%	0.3%	0.7%	0.3%
Public administration	0.1%	0.6%	0.1%	0.5%	0.1%	0.6%	0.1%	0.4%
Recreation and cultural services	0.8%	1.3%	0.8%	1.2%	0.8%	1.2%	0.8%	1.1%
Research and scientific institutes	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%
Retail trade	9.8%	6.4%	9.7%	6.3%	9.4%	6.5%	9.3%	6.2%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
Social and related community services	0.5%	0.2%	0.6%	0.2%	0.6%	0.2%	0.6%	0.2%
Specialised repair services	1.8%	0.8%	1.8%	0.9%	1.8%	0.9%	1.7%	0.8%
Textiles	0.3%	0.5%	0.3%	0.4%	0.3%	0.4%	0.3%	0.3%
Transport equipment	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%
Transport, storage and communications	2.9%	6.0%	2.9%	6.4%	2.9%	7.0%	2.9%	6.8%
Vehicles, parts and accessories	1.0%	1.8%	1.0%	1.4%	1.0%	1.3%	1.0%	1.4%
Wholesale trade	4.9%	4.8%	4.9%	4.8%	4.9%	4.9%	4.8%	4.8%
Wood, wood products and furniture	0.6%	0.4%	0.6%	0.4%	0.6%	0.3%	0.6%	0.3%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.1.2: VAT: Payments and refunds by economic activity, 2010/11 – 2013/14

Fiscal year	2010/11		2011/12		2012/13		2013/14		
Economic activity ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Primary sector	64 875	14 196	-31 196	61 330	16 240	-42 976	60 292	13 754	-44 023
Agriculture, forestry and fishing	62 342	7 171	-8 579	58 879	9 118	-10 695	57 860	6 021	-11 022
Mining and quarrying	2 533	7 025	-22 617	2 451	7 122	-32 281	2 432	7 734	-33 001
Secondary sector	73 209	51 491	-21 438	68 400	55 057	-29 252	66 028	62 477	-30 911
Manufacturing ²	40 565	35 347	-18 045	38 205	37 663	-25 462	36 962	41 117	-26 855
Electricity, gas and water	1 113	3 381	-426	1 067	4 683	-279	1 059	6 388	-365
Construction	31 531	12 763	-2 967	29 128	12 710	-3 512	28 007	14 972	-3 690
Tertiary sector	327 974	139 817	-50 512	309 610	149 241	-57 658	299 739	165 836	-63 061
Wholesale and retail trade, catering and accommodation ³	96 536	31 665	-17 231	90 074	32 625	-19 608	85 581	36 544	-21 939
Transport, storage and communication	13 731	12 411	-4 669	12 961	14 214	-5 610	12 403	16 876	-5 431
Financial intermediation, insurance, real-estate and business services ⁴	190 396	84 592	-22 339	180 490	90 865	-25 906	176 350	99 769	-29 333
Community, social and personal services ⁵	27 311	11 149	-6 273	26 085	11 537	-6 534	25 405	12 647	-6 359
Other⁶	466 088	205 512	-103 147	439 374	220 568	-129 892	426 091	242 087	-137 998
Total	13.9%	6.9%	30.2%	14.0%	7.4%	33.1%	14.2%	5.7%	31.9%
Percentage of total									
Primary sector	13.4%	3.5%	8.3%	13.4%	4.1%	8.2%	13.6%	2.5%	8.0%
Agriculture, forestry and fishing	0.5%	3.4%	21.9%	0.6%	3.2%	23.9%	0.6%	3.2%	23.9%
Mining and quarrying	15.7%	25.1%	20.8%	15.6%	25.0%	22.5%	15.5%	25.8%	22.4%
Secondary sector	8.7%	17.2%	17.5%	8.7%	17.1%	19.6%	8.7%	17.0%	19.5%
Manufacturing	0.2%	1.6%	0.4%	0.2%	2.1%	0.2%	0.2%	2.6%	0.3%
Electricity, gas and water	6.8%	6.2%	2.9%	6.6%	5.8%	2.7%	6.6%	6.2%	2.7%
Construction	70.4%	68.0%	49.0%	70.5%	67.7%	44.4%	70.3%	68.5%	45.7%
Tertiary sector	20.7%	15.4%	16.7%	20.5%	14.8%	15.1%	20.1%	15.1%	15.9%
Wholesale and retail trade, catering and accommodation	2.9%	6.0%	4.5%	2.9%	6.4%	4.3%	2.9%	7.0%	3.9%
Transport, storage and communication	40.8%	41.2%	21.7%	41.1%	41.2%	19.9%	41.4%	41.2%	21.3%
Financial intermediation, insurance, real-estate and business services	5.9%	5.4%	6.1%	5.9%	5.2%	5.0%	6.0%	5.2%	4.6%
Community, social and personal services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total									

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

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

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

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

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

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

Table A4.2.1: VAT: Payments and refunds by payment category, 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14		
Payment category ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	170 305	19 471	-4 453	159 629	20 277	-4 954	154 533	22 800	-5 594	153 295	25 413	-6 811
B: Bi-monthly (Feb)	231 275	26 406	-6 770	217 738	27 574	-7 958	210 584	31 192	-8 615	207 738	34 209	-9 893
C: Monthly	46 157	159 264	-91 739	45 221	172 323	-116 798	44 725	187 734	-123 610	44 124	202 101	-141 103
D: 6-monthly	16 135	289	-158	14 759	296	-155	14 269	288	-161	13 699	331	-149
E: Annually	1 176	51	-13	1 071	85	-16	1 077	43	-10	1 051	45	-20
F: 4-monthly	1 040	31	-14	956	33	-10	903	31	-8	878	35	-7
Total	466 088	205 512	-103 147	439 374	220 588	-129 892	426 091	242 087	-137 998	420 785	262 135	-157 983
Percentage of total												
A: Bi-monthly (Jan)	36.5%	9.5%	4.3%	36.3%	9.2%	3.8%	36.3%	9.4%	4.1%	36.4%	9.7%	4.3%
B: Bi-monthly (Feb)	49.6%	12.8%	6.6%	49.6%	12.5%	6.1%	49.4%	12.9%	6.2%	49.4%	13.1%	6.3%
C: Monthly	9.9%	77.5%	88.9%	10.3%	78.1%	89.9%	10.5%	77.5%	89.6%	10.5%	77.1%	89.3%
D: 6-monthly	3.5%	0.1%	0.2%	3.4%	0.1%	0.1%	3.3%	0.1%	0.1%	3.3%	0.1%	0.1%
E: Annually	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%
F: 4-monthly	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	3 747	13 314	-6 623	3 697	14 520	-7 765	3 641	16 240	-8 030	3 548	17 290	-8 339
Agriculture, forestry and fishing ²	2 667	3 595	-5 487	2 645	5 291	-7 083	2 615	1 709	-7 215	2 584	3 432	-8 231
Bricks, ceramic, glass, cement and similar products	282	544	-262	275	567	-221	265	589	-165	258	567	-127
Catering and accommodation	764	1 760	-236	752	1 636	-261	746	1 994	-196	739	2 132	-239
Chemicals and chemical, rubber and plastic products	866	3 732	-1 991	853	3 767	-3 394	871	4 178	-3 607	865	4 380	-4 148
Clothing and footwear	227	648	-73	216	645	-97	213	667	-148	212	614	-196
Coal and petroleum products	332	3 109	-3 864	340	4 379	-5 584	350	4 915	-6 083	347	5 907	-7 316
Construction	3 212	9 391	-2 424	3 131	9 329	-2 885	3 088	11 117	-2 923	3 000	12 799	-3 887
Educational services	119	225	-160	112	237	-241	113	363	-135	111	344	-137
Electricity, gas and water ²	158	3 281	-399	168	4 579	-247	173	6 256	-280	201	5 281	-2 445
Financing, insurance, real estate and business services ²	11 853	49 396	-10 945	11 540	53 477	-12 664	11 439	57 556	-15 243	11 302	61 712	-17 359
Food, drink and tobacco	823	8 329	-2 557	806	8 791	-3 221	774	9 707	-3 352	767	10 064	-3 844
Leather, leather goods and fur (excl. footwear & clothing)	41	74	-60	40	70	-91	39	78	-102	38	72	-154
Machinery and related items	1 181	5 644	-1 629	1 155	5 821	-2 435	1 143	6 322	-3 215	1 140	6 122	-3 513
Medical, dental and other health and veterinary services	522	3 227	-195	526	3 488	-236	507	3 608	-205	508	4 197	-239
Metal (including metal products)	1 268	3 106	-4 514	1 233	3 205	-6 231	1 207	3 622	-6 156	1 193	3 774	-7 627
Mining and quarrying	873	6 719	-22 455	886	6 789	-32 042	890	7 338	-32 573	890	9 662	-34 341
Other manufacturing industries	425	1 060	-1 241	420	1 096	-1 805	412	1 104	-1 685	408	1 146	-1 843
Paper, printing and publishing	442	2 249	-620	447	2 313	-725	430	2 362	-501	432	2 489	-565
Personal and household services	129	351	-20	119	335	-46	109	348	-24	105	370	-29
Public administration	497	1 209	-4 488	487	1 049	-4 821	467	1 325	-4 747	460	1 147	-5 005
Recreation and cultural services	351	2 197	-603	345	2 233	-276	338	2 307	-348	339	2 359	-359
Research and scientific institutes	64	341	-80	65	395	-130	67	458	-258	70	627	-540
Retail trade	6 631	10 284	-3 307	6 514	10 953	-3 737	6 484	12 341	-4 235	6 411	12 786	-4 734
Scientific, optical and similar equipment	98	314	-85	102	325	-109	103	332	-135	104	380	-128
Social and related community services	299	229	-229	290	247	-228	282	257	-222	285	286	-186
Specialised repair services	452	887	-317	430	1 006	-370	425	1 127	-303	421	1 118	-427
Textiles	227	882	-170	217	786	-255	218	790	-271	222	730	-335
Transport equipment	164	422	-255	156	513	-438	150	631	-437	156	671	-460
Transport, storage and communications	2 037	10 935	-4 274	1 996	12 639	-5 141	1 954	15 111	-4 944	1 916	15 921	-5 227
Vehicles, parts and accessories	886	3 281	-7 598	818	2 754	-8 267	802	2 778	-8 991	788	3 086	-10 888
Wholesale trade	4 239	7 965	-4 468	4 174	8 528	-5 591	4 150	9 678	-6 716	4 053	10 139	-8 082
Wood, wood products and furniture	281	565	-111	266	559	-161	260	526	-167	251	497	-153
Total	46 157	159 264	-91 739	45 221	172 323	-116 798	44 725	187 734	-123 610	44 124	202 101	-141 103

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

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

Table A4.2.3: VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2010/11 – 2013/14

Sector	2010/11			2011/12			2012/13			2013/14		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	12 623	1 506	-363	11 713	1 587	-328	11 484	1 764	-416	11 129	1 973	-531
Agriculture, forestry and fishing	12 616	903	-814	12 082	952	-980	11 909	1 099	-1 051	11 868	1 209	-1 133
Bricks, ceramic, glass, cement and similar products	718	75	-10	653	77	-11	603	89	-13	594	99	-11
Catering and accommodation	5 931	590	-100	5 480	605	-119	5 263	722	-97	5 240	830	-133
Chemicals and chemical, rubber and plastic products	1 315	199	-28	1 269	205	-41	1 237	230	-49	1 230	246	-121
Clothing and footwear	617	85	-10	559	82	-8	540	85	-9	535	92	-10
Coal and petroleum products	176	14	-6	162	15	-7	162	18	-6	163	23	-9
Construction	12 379	1 447	-225	11 336	1 449	-247	10 930	1 630	-408	10 854	1 862	-514
Educational services	773	87	-22	727	97	-26	702	105	-20	684	124	-21
Electricity, gas and water	435	41	-13	414	46	-19	417	63	-72	426	72	-287
Financing, insurance, real estate and business services	62 813	7 865	-1 738	59 446	8 183	-1 869	58 079	9 189	-2 033	58 257	10 358	-2 470
Food, drink and tobacco	1 229	119	-39	1 136	119	-44	1 123	143	-52	1 147	155	-54
Leather, leather goods and fur (excl. footwear & clothing)	122	15	-5	115	15	-4	115	17	-6	108	18	-5
Machinery and related items	3 223	476	-49	3 028	502	-64	2 909	551	-82	2 866	602	-85
Medical, dental and other health and veterinary services	6 593	1 115	-31	6 370	1 194	-37	6 239	1 365	-40	6 320	1 507	-37
Metal (including metal products)	2 648	418	-35	2 461	438	-34	2 378	487	-41	2 327	519	-46
Mining and quarrying	669	120	-47	633	144	-61	614	146	-91	617	173	-132
Other manufacturing industries	1 290	158	-23	1 182	160	-26	1 136	180	-25	1 115	189	-32
Paper, printing and publishing	1 630	228	-18	1 532	237	-21	1 450	248	-22	1 413	258	-20
Personal and household services	1 613	140	-12	1 468	140	-11	1 382	160	-10	1 273	181	-9
Public administration	77	6	-65	61	7	-51	61	7	-39	63	12	-45
Recreation and cultural services	1 427	184	-49	1 336	189	-67	1 300	215	-67	1 323	242	-67
Research and scientific institutes	234	40	-10	243	43	-10	241	48	-15	242	63	-13
Retail trade	17 114	1 257	-230	15 710	1 298	-245	14 715	1 432	-280	14 321	1 534	-322
Scientific, optical and similar equipment	287	49	-5	271	49	-4	262	55	-9	265	60	-11
Social and related community services	1 170	104	-101	1 148	101	-124	1 137	125	-125	1 140	141	-146
Specialised repair services	3 595	374	-20	3 304	395	-21	3 125	439	-16	3 014	477	-25
Textiles	482	66	-5	444	66	-6	437	67	-7	411	68	-12
Transport equipment	376	46	-10	349	49	-22	345	58	-19	327	67	-21
Transport, storage and communications	4 972	605	-160	4 645	649	-217	4 467	741	-210	4 414	816	-224
Vehicles, parts and accessories	1 751	188	-25	1 639	197	-22	1 563	223	-21	1 573	242	-28
Wholesale trade	8 342	831	-174	7 734	866	-194	7 339	963	-227	7 139	1 047	-225
Wood, wood products and furniture	1 065	121	-11	969	124	-13	919	138	-13	897	151	-15
Total	170 305	19 471	-4 453	159 629	20 277	-4 954	154 533	22 800	-5 594	153 295	25 413	-6 811

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

Table A4.2.4: VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14		
	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)
Agenics and other services ¹	16 189	2 038	-417	15 190	2 174	-474	14 635	2 470	-502	14 249	2 688	-556
Agriculture, forestry and fishing	30 619	2 378	-2 118	29 116	2 573	-2 475	28 796	2 919	-2 594	28 195	3 150	-2 793
Bricks, ceramic, glass, cement and similar products	872	101	-11	814	108	-12	775	117	-23	745	140	-20
Catering and accommodation	7 939	811	-166	7 289	840	-135	6 948	953	-126	6 794	1 045	-168
Chemicals and chemical, rubber and plastic products	1 718	274	-37	1 614	287	-50	1 579	306	-60	1 556	332	-60
Clothing and footwear	777	95	-7	725	93	-6	677	102	-6	653	105	-11
Coal and petroleum products	261	21	-11	239	22	-9	243	25	-9	232	24	-381
Construction	15 902	1 924	-319	14 625	1 931	-380	13 958	2 224	-359	13 805	2 520	-441
Educational services	951	131	-31	867	138	-32	862	158	-31	856	180	-46
Electricity, gas and water	516	59	-14	482	59	-12	466	70	-13	491	84	-25
Financing, insurance, real estate and business services	81 043	9 989	-2 130	76 897	10 381	-2 638	75 100	11 950	-2 814	74 975	13 184	-3 187
Food, drink and tobacco	1 600	157	-60	1 496	163	-72	1 426	186	-75	1 428	208	-83
Leather, leather goods and fur (excl. footwear & clothing)	166	18	-2	135	16	-4	129	16	-3	122	18	-4
Machinery and related items	3 825	575	-73	3 600	607	-84	3 558	672	-95	3 528	742	-120
Medical, dental and other health and veterinary services	7 923	1 390	-46	7 684	1 501	-59	7 588	1 664	-77	7 625	1 814	-87
Metal (including metal products)	3 205	547	-41	3 040	564	-45	2 904	611	-51	2 842	664	-53
Mining and quarrying	990	186	-116	932	188	-178	928	249	-337	931	246	-335
Other manufacturing industries	1 549	192	-32	1 425	200	-29	1 386	218	-49	1 351	236	-45
Paper, printing and publishing	1 818	269	-21	1 722	270	-22	1 619	293	-33	1 592	299	-34
Personal and household services	1 913	189	-11	1 723	196	-12	1 643	225	-11	1 575	234	-12
Public administration	72	12	-52	63	11	-78	57	12	-79	56	13	-58
Recreation and cultural services	1 742	231	-52	1 640	243	-70	1 550	275	-62	1 532	294	-87
Research and scientific institutes	294	48	-10	272	55	-10	270	59	-11	268	58	-27
Retail trade	21 757	1 632	-312	20 160	1 688	-353	18 783	1 851	-401	18 184	1 982	-392
Scientific, optical and similar equipment	346	55	-7	339	59	-8	334	60	-10	337	67	-17
Social and related community services	1 077	120	-105	1 059	130	-118	1 060	126	-116	1 079	141	-113
Specialised repair services	4 436	475	-26	4 156	494	-28	3 917	542	-31	3 810	600	-30
Textiles	583	66	-8	540	71	-9	526	78	-11	512	84	-14
Transport equipment	537	60	-27	501	63	-26	473	64	-34	447	74	-24
Transport, storage and communications	6 693	871	-235	6 298	927	-251	5 959	1 024	-276	5 903	1 147	-293
Vehicles, parts and accessories	2 108	218	-20	2 007	235	-21	1 943	256	-19	1 894	266	-30
Wholesale trade	10 440	1 106	-232	9 781	1 124	-244	9 259	1 238	-279	8 974	1 376	-328
Wood, wood products and furniture	1 414	169	-19	1 307	162	-14	1 233	181	-19	1 197	193	-19
Total	231 275	26 406	-6 770	217 738	27 574	-7 958	210 584	31 192	-8 615	207 738	34 209	-9 893

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

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	102	3	-1	91	4	-1	80	4	-0	74	4	-0
Agriculture, forestry and fishing	16 440	296	-160	15 026	302	-157	14 540	293	-162	13 961	342	-152
Bricks, ceramic, glass, cement and similar products	2	0	-0	2	0	-0	1	0	-	1	0	-
Catering and accommodation	32	4	-0	29	4	-0	28	4	-0	28	4	-0
Chemicals and chemical, rubber and plastic products	6	0	-0	6	0	-0	6	0	-0	6	0	-0
Clothing and footwear	2	0	-0	1	0	-0	2	0	-0	1	0	-
Coal and petroleum products	1	-	-0	-	-	-	2	0	-	1	0	-
Construction	38	1	-0	36	1	-0	31	1	-0	25	1	-0
Educational services	8	0	-0	8	0	-0	6	0	-0	7	0	-0
Electricity, gas and water	4	0	-0	3	0	-0	3	0	-0	3	0	-0
Financing, insurance, real estate and business services	1 425	52	-21	1 329	45	-17	1 308	32	-11	1 294	32	-19
Food, drink and tobacco	6	0	-0	6	1	-0	6	0	-0	5	1	-0
Leather, leather goods and fur (excl. footwear & clothing)	1	0	-	1	0	-	2	0	-	2	0	-
Machinery and related items	15	0	-0	13	0	-0	10	0	-0	8	0	-0
Medical, dental and other health and veterinary services	28	1	-0	26	1	-0	29	1	-0	27	1	-0
Metal (including metal products)	5	0	-0	3	0	-0	3	0	-0	2	0	-0
Mining and quarrying	1	-	-0	-	-	-	-	-	-	1	-	-
Other manufacturing industries	5	0	-0	6	0	-0	6	0	-0	5	0	-0
Paper, printing and publishing	5	0	-0	6	0	-0	3	0	-0	3	0	-0
Personal and household services	11	0	-0	10	0	-0	7	0	-0	8	0	-0
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	10	0	-0	11	1	-0	10	0	-0	10	0	-0
Research and scientific institutes	9	1	-0	7	1	-0	6	0	-0	6	1	-0
Retail trade	62	1	-0	51	1	-0	49	1	-0	50	1	-0
Scientific, optical and similar equipment	1	0	-	1	0	-	1	0	-	1	0	-
Social and related community services	6	0	-0	5	0	-0	6	0	-0	5	0	-0
Specialised repair services	13	0	-0	12	0	-0	9	0	-0	10	0	-
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	4	0	-0	3	0	-0	3	0	-	3	0	-0
Transport, storage and communications	29	1	-0	22	0	-0	23	0	-1	19	0	-0
Vehicles, parts and accessories	4	0	-0	2	0	-0	2	0	-	1	0	-
Wholesale trade	40	1	-0	32	1	-0	31	1	-0	28	0	-0
Wood, wood products and furniture	6	0	-0	4	0	-	4	0	-0	5	0	-0
Other ²	30	7	-0	34	50	-5	32	20	-3	28	22	-4
Total	18 351	371	-184	16 786	414	-181	16 249	362	-179	15 628	412	-177

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

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

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2012/13 – 2013/14

Sector, R million	2012/13				2013/14					
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agriculture, forestry and fishing ¹	6 549	20 478	27 027	-8 948	18 079	7 552	21 955	29 508	-9 426	20 081
Bricks, ceramic, glass, cement and similar products	2 625	6 021	8 646	-11 022	-2 376	2 464	8 133	10 597	-12 309	-1 712
Catering and accommodation	406	795	1 200	-201	999	512	806	1 318	-158	1 160
Chemicals and chemical, rubber and plastic products	57	3 673	3 730	-419	3 311	77	4 011	4 088	-540	3 548
Clothing and footwear	7 479	4 714	12 193	-3 715	8 478	8 680	4 959	13 639	-4 328	9 311
Coal and petroleum products	1 074	854	1 928	-163	1 765	1 311	811	2 122	-217	1 904
Construction	1 732	4 957	6 689	-6 098	591	2 000	5 954	7 954	-7 706	248
Educational services	1 589	14 972	16 561	-3 690	12 871	3 243	17 182	20 426	-4 842	15 583
Electricity, gas and water ²	44	626	670	-186	484	70	648	718	-204	514
Financing, insurance, real estate and business services ²	578	6 388	6 966	-365	6 601	978	5 438	6 416	-2 757	3 659
Food, drink and tobacco	13 974	78 726	92 700	-20 101	72 598	17 227	85 286	102 513	-23 035	79 477
Fur, leather goods and fur (excl. footwear & clothing)	3 805	10 036	13 841	-3 479	10 363	4 198	10 427	14 625	-3 981	10 644
Machinery and related items	157	111	268	-111	157	173	107	281	-163	118
Medical, dental and other health and veterinary services	8 340	7 545	15 885	-3 392	12 493	9 914	7 467	17 381	-3 717	13 663
Metal (including metal products)	257	6 639	6 896	-321	6 575	337	7 520	7 857	-363	7 494
Mineral products	3 554	4 719	8 273	-6 248	2 025	4 758	4 957	9 715	-7 725	1 990
Other manufacturing industries	3 190	7 734	10 924	-33 001	-22 077	3 130	10 081	13 211	-34 808	-21 597
Paper, printing and publishing	1 432	1 502	2 933	-1 760	1 174	1 834	1 572	3 406	-1 921	1 486
Personal and household services	1 572	2 903	4 476	-556	3 920	1 893	3 046	4 939	-619	4 320
Public administration	40	734	773	-44	729	48	785	833	-50	783
Recreation and cultural services	0	1 344	1 344	-4 865	-3 522	1	1 172	1 173	-5 108	-3 935
Research and scientific institutes	327	2 798	3 125	-477	2 647	335	2 896	3 231	-513	2 718
Retail trade	42	565	607	-283	323	59	749	808	-580	228
Scientific, optical and similar equipment	6 419	15 626	22 044	-4 916	17 128	7 820	16 303	24 123	-5 447	18 675
Social and related community services	681	447	1 128	-155	974	774	507	1 281	-156	1 125
Specialised repair services	23	507	530	-464	66	25	568	593	-446	147
Textiles	860	2 108	2 968	-350	2 618	1 029	2 196	3 224	-482	2 743
Transport equipment	1 207	934	2 142	-289	1 853	1 431	881	2 312	-362	1 950
Transport, storage and communications	290	753	1 043	-491	552	142	812	954	-505	449
Vehicles, parts and accessories	3 568	16 876	20 444	-5 431	15 013	4 240	17 884	22 124	-5 743	16 381
Wholesale trade	18 702	3 257	21 958	-9 032	12 927	21 635	3 595	25 230	-10 946	14 284
Wood, wood products and furniture	15 252	11 881	27 133	-7 222	19 911	18 138	12 563	30 700	-8 634	22 066
Other ³	255	846	1 101	-199	902	259	841	1 101	-187	914
Total	110 423	242 087	352 510	-137 998	214 512	130 439	262 135	392 574	-157 983	234 591

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

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

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

Value-Added Tax

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2012/13 – 2013/14 (continued)

Fiscal year	2012/13				2013/14			
	Import VAT	VAT Payments	Gross VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT Refunds	Net
Agencies and other services	5.9%	8.5%	7.7%	8.4%	5.8%	8.4%	7.5%	8.6%
Agriculture, forestry and fishing	2.4%	2.5%	2.5%	-1.1%	1.9%	3.1%	2.7%	-0.7%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.5%	0.4%	0.3%	0.3%	0.5%
Catering and accommodation	0.1%	1.5%	1.1%	1.5%	0.1%	1.5%	1.0%	1.5%
Chemicals and chemical, rubber and plastic products	6.8%	1.9%	3.5%	4.0%	6.7%	1.9%	3.5%	4.0%
Clothing and footwear	1.0%	0.4%	0.5%	0.8%	1.0%	0.3%	0.5%	0.8%
Coal and petroleum products	1.6%	2.0%	1.9%	0.3%	1.5%	2.3%	2.0%	0.1%
Construction	1.4%	6.2%	4.7%	6.0%	2.5%	6.6%	5.2%	6.6%
Educational services	0.0%	0.3%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Electricity, gas and water	0.5%	2.6%	2.0%	3.1%	0.7%	2.1%	1.6%	1.6%
Financing, insurance, real estate and business services	12.7%	32.5%	26.3%	33.8%	13.2%	32.5%	26.1%	33.9%
Food, drink and tobacco	3.4%	4.1%	3.9%	4.8%	3.2%	4.0%	3.7%	4.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Machinery and related items	7.6%	3.1%	4.5%	5.8%	7.6%	2.8%	4.4%	5.8%
Medical, dental and other health and veterinary services	0.2%	2.7%	2.0%	2.0%	0.3%	2.9%	2.0%	3.2%
Metal (including metal products)	3.2%	1.9%	2.3%	0.9%	3.6%	1.9%	2.5%	0.8%
Mining and quarrying	2.9%	3.2%	3.1%	-10.3%	2.4%	3.8%	3.4%	-9.2%
Other manufacturing industries	1.3%	0.6%	0.8%	0.5%	1.4%	0.6%	0.9%	0.6%
Paper, printing and publishing	1.4%	1.2%	1.3%	1.8%	1.5%	1.2%	1.3%	1.8%
Personal and household services	0.0%	0.3%	0.2%	0.3%	0.0%	0.3%	0.2%	0.3%
Public administration	0.0%	0.6%	0.4%	-1.6%	0.0%	0.4%	0.3%	-1.7%
Recreation and cultural services	0.3%	1.2%	0.9%	1.2%	0.3%	1.1%	0.8%	1.2%
Research and scientific institutes	0.0%	0.2%	0.2%	0.2%	0.0%	0.3%	0.2%	0.1%
Retail trade	5.8%	6.5%	6.3%	8.0%	6.0%	6.2%	6.1%	8.0%
Scientific, optical and similar equipment	0.6%	0.2%	0.3%	0.5%	0.6%	0.2%	0.3%	0.5%
Social and related community services	0.0%	0.2%	0.2%	0.0%	0.0%	0.2%	0.2%	0.1%
Specialised repair services	0.8%	0.9%	0.8%	1.2%	0.8%	0.8%	0.8%	1.2%
Textiles	1.1%	0.4%	0.6%	0.9%	1.1%	0.3%	0.6%	0.8%
Transport equipment	0.3%	0.3%	0.3%	0.3%	0.1%	0.3%	0.2%	0.2%
Transport, storage and communications	3.2%	7.0%	5.8%	7.0%	3.3%	6.8%	5.6%	7.0%
Vehicles, parts and accessories	16.9%	1.3%	6.2%	6.0%	16.6%	1.4%	6.4%	6.1%
Wholesale trade	13.8%	4.9%	7.7%	9.3%	13.9%	4.8%	7.8%	9.4%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.4%	0.2%	0.3%	0.3%	0.4%
Other	3.9%	0.0%	1.2%	2.0%	3.2%	0.0%	1.1%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2012/13 – 2013/14

Tax year, R million	2012/13			2013/14		
	Import VAT	VAT Payments	Net	Import VAT	Gross VAT Refunds	Net
Economic activity						
Primary sector	5 815	13 754	-24 453	5 594	18 214	-23 309
Agriculture, forestry and fishing	2 625	6 021	-2 376	2 464	8 133	-1 712
Mining and quarrying	3 190	7 734	-22 077	3 130	10 081	-21 597
Secondary sector	34 150	62 477	65 717	42 101	65 768	68 525
Manufacturing ²	31 984	41 117	46 245	37 880	43 148	49 283
Electricity, gas and water	578	6 388	-365	978	5 438	3 659
Construction	1 589	14 972	12 871	3 243	17 182	15 583
Tertiary sector	66 115	165 836	168 889	78 593	178 131	185 205
Wholesale and retail trade, catering and accommodation ³	41 290	36 544	55 895	48 698	38 667	61 315
Transport, storage and communication	3 568	16 876	15 013	4 240	17 884	16 381
Financial intermediation, insurance, real-estate and business services ⁴	20 565	99 769	91 001	24 838	107 991	99 787
Community, social and personal services ⁵	692	12 647	6 980	816	13 590	7 721
Other⁶	4 342	20	4 359	4 152	22	4 170
Total	110 423	242 087	214 512	130 439	262 135	234 591
Percentage of total						
Primary sector	5.3%	5.7%	-11.4%	4.3%	6.9%	-9.9%
Agriculture, forestry and fishing	2.4%	2.5%	-1.1%	1.9%	3.1%	-0.7%
Mining and quarrying	2.9%	3.2%	-10.3%	2.4%	3.8%	-9.2%
Secondary sector	30.9%	25.8%	30.6%	32.3%	25.1%	29.2%
Manufacturing	29.0%	17.0%	21.6%	29.0%	16.5%	21.0%
Electricity, gas and water	0.5%	2.6%	3.1%	0.7%	2.1%	1.6%
Construction	1.4%	6.2%	6.0%	2.5%	6.6%	6.6%
Tertiary sector	59.9%	68.5%	78.7%	60.3%	68.0%	78.9%
Wholesale and retail trade, catering and accommodation	37.4%	15.1%	26.1%	37.3%	14.8%	26.1%
Transport, storage and communication	3.2%	7.0%	7.0%	3.3%	6.8%	7.0%
Financial intermediation, insurance, real-estate and business services	18.6%	41.2%	42.4%	19.0%	41.2%	42.5%
Community, social and personal services	0.6%	5.2%	3.3%	0.6%	5.2%	3.3%
Other	3.9%	0.0%	2.0%	3.2%	0.0%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14			
	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		95 728	6 598	-2 066	86 943	6 780	-2 192	81 286	7 398	-2 259	77 645	7 927	-2 371
B : Partnership		11 734	4 596	-3 254	10 875	4 623	-3 984	10 152	4 503	-3 785	9 613	4 605	-3 668
C : Company/Close corporation		322 596	185 824	-90 354	306 682	200 010	-115 184	300 042	220 046	-123 581	288 978	238 617	-142 907
D : Government/Local/Public authority		818	3 023	-4 918	790	3 375	-5 371	776	3 732	-5 347	766	4 074	-5 772
E : Association not for gain		2 733	1 884	-802	2 648	2 086	-915	2 656	2 109	-828	2 659	2 354	-950
F : Estate/Trust		30 526	3 318	-1 522	29 557	3 422	-1 946	29 362	3 936	-1 889	29 230	4 245	-1 971
G : Club		736	185	-51	693	186	-91	664	202	-112	643	222	-115
H : Welfare organisation		1 144	69	-175	1 108	49	-202	1 079	135	-192	1 100	66	-221
I : Other		73	14	-5	78	57	-7	74	25	-4	151	26	-9
Total		466 088	205 512	-103 147	439 374	220 588	-129 892	426 091	242 087	-137 998	420 785	262 135	-157 983
Percentage of total													
A : Individual		20.5%	3.2%	2.0%	19.8%	3.1%	1.7%	19.1%	3.1%	1.6%	18.5%	3.0%	1.5%
B : Partnership		2.5%	2.2%	3.2%	2.5%	2.1%	3.1%	2.4%	1.9%	2.7%	2.3%	1.8%	2.3%
C : Company/Close corporation		69.2%	90.4%	87.6%	69.8%	90.7%	88.7%	70.4%	90.9%	89.6%	71.1%	91.0%	90.5%
D : Government/Local/Public authority		0.2%	1.5%	4.8%	0.2%	1.5%	4.1%	0.2%	1.5%	3.9%	0.2%	1.6%	3.7%
E : Association not for gain		0.6%	0.9%	0.8%	0.6%	0.9%	0.7%	0.6%	0.9%	0.6%	0.6%	0.9%	0.6%
F : Estate/Trust		6.5%	1.6%	1.5%	6.7%	1.6%	1.5%	6.9%	1.6%	1.4%	6.9%	1.6%	1.2%
G : Club		0.2%	0.1%	0.0%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
H : Welfare organisation		0.2%	0.0%	0.2%	0.3%	0.0%	0.2%	0.3%	0.1%	0.1%	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%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.4.1: VAT: Total output/input tax by sector, 2010/11 – 2013/14

Sector	2010/11			2011/12			2012/13			2013/14		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	52 734	-43 003	9 731	57 644	-48 012	9 632	61 937	-50 662	11 274	65 790	-45 388	20 403
Agriculture, forestry and fishing ²	23 994	-23 704	290	27 342	-29 837	-2 495	29 112	-30 146	-1 034	31 669	-40 714	-9 045
Bricks, ceramic, glass, cement and similar products	3 038	-2 572	465	3 289	-2 762	528	3 998	-2 811	587	3 678	-3 033	645
Catering and accommodation	10 015	-7 455	2 560	10 160	-7 525	2 634	11 296	-8 223	3 073	12 516	-9 178	3 339
Chemicals and chemical, rubber and plastic products	22 388	-20 616	1 771	28 635	-26 439	2 196	27 555	-26 560	995	30 393	-29 770	623
Clothing and footwear	3 428	-2 705	723	3 689	-3 130	558	3 622	-2 943	679	4 019	-3 420	599
Coal and petroleum products	11 682	-12 524	-842	14 815	-15 781	-967	16 893	-17 978	-1 085	18 956	-20 023	-1 066
Construction	40 401	-30 988	9 413	41 948	-32 535	9 414	46 202	-36 291	9 911	53 748	-41 648	12 099
Educational services	1 071	-898	173	1 210	-965	245	1 351	-935	416	1 408	-1 024	384
Electricity, gas and water ²	18 899	-17 330	1 569	23 348	-21 043	2 305	26 254	-23 992	2 262	29 008	-28 323	685
Financing, insurance, real estate and business services ²	223 560	-172 420	51 140	247 203	-193 550	53 653	271 585	-212 412	59 173	294 543	-232 616	61 926
Food, drink and tobacco	28 047	-21 860	6 186	30 513	-25 973	4 540	32 764	-26 385	6 379	35 477	-28 933	6 544
Leather, leather goods and fur (excl. footwear & clothing)	540	-496	44	546	-605	-59	565	-566	-1	566	-630	-65
Machinery and related items	24 262	-19 231	5 030	26 972	-22 993	3 979	29 875	-25 771	4 104	31 912	-28 528	3 384
Medical, dental and other health and veterinary services	11 951	-6 483	5 468	12 858	-6 998	5 859	13 786	-7 476	6 310	15 109	-8 000	7 109
Metal (including metal products)	20 460	-21 094	-634	23 394	-25 403	-2 009	24 812	-25 904	-1 092	26 321	-29 099	-2 778
Mining and quarrying	36 621	-53 073	-16 453	39 101	-61 669	-22 569	39 985	-65 038	-25 053	44 946	-67 741	-22 795
Other manufacturing industries	5 914	-5 817	96	7 308	-7 625	-317	6 720	-6 983	-263	6 923	-7 396	-474
Paper, printing and publishing	9 924	-7 783	2 141	10 325	-8 314	2 011	10 780	-8 421	2 359	11 440	-9 006	2 434
Personal and household services	1 563	-945	618	1 578	-949	629	1 612	-933	679	1 770	-999	771
Public administration	9 926	-14 076	-4 151	11 930	-15 582	-3 652	13 068	-17 139	-4 071	16 118	-21 823	-5 704
Recreation and cultural services	5 981	-4 098	1 882	9 150	-6 878	2 272	6 814	-4 525	2 289	7 169	-4 832	2 337
Research and scientific institutes	857	-544	314	980	-645	335	1 105	-820	285	1 304	-1 165	139
Retail trade	102 105	-92 338	9 767	115 677	-106 550	9 127	125 344	-115 320	10 024	134 715	-120 976	13 739
Scientific, optical and similar equipment	1 312	-993	319	1 453	-1 166	287	1 566	-1 287	279	1 706	-1 389	318
Social and related community services	1 068	-1 067	1	1 288	-1 178	110	1 258	-1 331	-72	1 471	-1 462	10
Specialised repair services	6 039	-4 640	1 399	6 502	-4 972	1 530	6 987	-5 209	1 778	7 318	-8 857	-1 538
Textiles	3 238	-2 603	636	4 381	-3 574	807	4 040	-3 381	658	4 372	-3 864	508
Transport equipment	1 871	-1 673	198	2 176	-2 013	163	2 292	-2 182	110	2 600	-2 305	294
Transport, storage and communications	43 227	-35 287	7 940	45 764	-37 582	8 182	43 913	-35 917	8 595	46 136	-37 075	9 061
Vehicles, parts and accessories	29 689	-32 694	-3 005	32 721	-37 540	-4 819	35 680	-41 830	-6 149	38 750	-45 584	-6 835
Wholesale trade	63 070	-58 345	4 725	70 814	-66 541	4 272	77 225	-72 975	4 251	87 981	-85 532	2 449
Wood, wood products and furniture	3 566	-2 846	720	3 726	-2 991	735	3 898	-3 203	695	3 794	-3 180	614
Total	822 430	-722 205	100 225	918 437	-829 322	89 115	963 295	-864 948	98 346	1 073 628	-973 515	100 113

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

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

Table A4.4.2: VAT: Payments output/input tax by sector, 2010/11 – 2013/14

Fiscal year Sector	2010/11			2011/12			2012/13			2013/14		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	45 252	-28 123	17 129	48 574	-30 223	18 351	53 333	-33 098	20 235	56 481	-34 797	21 684
Agriculture, forestry and fishing ²	18 270	-10 876	7 394	20 489	-12 128	8 361	21 600	-12 403	9 197	23 952	-13 729	10 223
Bricks, ceramic, glass, cement and similar products	2 783	-2 039	744	3 001	-2 241	760	3 137	-2 354	783	3 284	-2 462	822
Catering and accommodation	9 342	-6 152	3 190	9 456	-6 339	3 117	10 660	-7 092	3 568	11 828	-7 865	3 963
Chemicals and chemical, rubber and plastic products	16 400	-12 312	4 088	20 587	-15 106	5 481	19 049	-14 351	4 699	19 929	-15 089	4 840
Clothing and footwear	3 083	-2 256	827	3 133	-2 316	817	3 143	-2 291	853	3 375	-2 560	816
Coal and petroleum products	8 666	-5 477	3 189	10 958	-6 561	4 397	12 888	-7 943	4 945	14 965	-9 039	5 926
Construction	35 964	-23 295	12 669	37 269	-24 354	12 915	41 671	-26 766	14 905	48 664	-31 404	17 260
Educational services	932	-489	443	1 055	-578	477	1 198	-584	613	1 266	-693	632
Electricity, gas and water ²	12 200	-8 758	3 442	14 904	-9 961	4 943	17 753	-13 196	4 558	17 279	-12 378	4 900
Financing, insurance, real estate and business services ²	197 985	-131 276	66 708	217 816	-145 545	72 271	240 866	-161 204	79 662	253 791	-167 568	86 223
Food, drink and tobacco	23 017	-14 214	8 803	24 655	-15 637	9 019	26 853	-17 037	9 815	28 460	-18 096	10 364
Leather, leather goods and fur (excl. footwear & clothing)	436	-329	107	434	-331	103	414	-304	110	393	-289	104
Machinery and related items	20 952	-14 157	6 795	22 242	-15 440	6 802	24 622	-17 106	7 516	25 375	-18 018	7 356
Medical, dental and other health and veterinary services	11 594	-5 834	5 761	12 471	-6 231	6 239	13 364	-6 718	6 647	14 582	-7 027	7 555
Metal (including metal products)	14 832	-10 758	4 073	16 090	-11 814	4 277	18 049	-13 306	4 743	18 044	-13 137	4 907
Mining and quarrying	21 903	-14 569	7 334	23 283	-15 646	7 637	23 604	-15 865	7 739	26 708	-16 842	9 866
Other manufacturing industries	4 926	-3 472	1 454	6 071	-4 621	1 450	5 286	-3 801	1 485	5 366	-3 840	1 526
Paper, printing and publishing	9 016	-6 224	2 792	9 108	-6 312	2 796	9 642	-6 715	2 927	10 046	-7 016	3 030
Personal and household services	1 474	-794	680	1 496	-801	695	1 528	-799	729	1 690	-861	829
Public administration	4 015	-2 833	1 182	4 765	-3 700	1 065	5 376	-4 079	1 297	5 000	-3 890	1 110
Recreation and cultural services	5 582	-2 959	2 623	8 816	-6 152	2 665	6 261	-3 470	2 791	6 727	-3 826	2 902
Research and scientific institutes	780	-353	427	900	-421	478	1 012	-448	565	1 182	-448	734
Retail trade	84 670	-71 292	13 378	96 158	-81 920	14 238	106 226	-90 723	15 503	114 124	-97 845	16 280
Scientific, optical and similar equipment	1 132	-723	410	1 222	-807	415	1 305	-874	431	1 410	-926	484
Social and related community services	882	-414	468	1 051	-465	586	993	-493	500	1 085	-520	565
Specialised repair services	5 459	-3 692	1 767	5 866	-3 936	1 930	6 435	-4 316	2 119	6 602	-4 425	2 177
Textiles	2 828	-1 984	844	3 857	-2 765	1 092	3 581	-2 649	933	3 573	-2 697	877
Transport equipment	1 545	-992	553	1 813	-1 185	628	1 888	-1 155	734	2 139	-1 335	804
Transport, storage and communications	35 947	-23 269	12 678	37 452	-23 680	13 772	35 798	-21 839	13 959	40 328	-25 366	14 962
Vehicles, parts and accessories	18 375	-14 823	3 552	18 519	-15 322	3 197	17 237	-14 019	3 219	18 091	-14 560	3 531
Wholesale trade	50 234	-40 384	9 850	55 598	-45 026	10 572	60 664	-48 897	11 767	67 889	-55 316	12 573
Wood, wood products and furniture	3 292	-2 411	881	3 382	-2 443	938	3 555	-2 670	884	3 457	-2 610	847
Total	673 739	-467 534	206 205	742 469	-520 007	222 462	798 990	-558 562	240 428	857 086	-596 413	260 673

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

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

Table A4.4.3: VAT: Refunds output/input tax by sector, 2010/11 – 2013/14

Sector	2010/11			2011/12			2012/13			2013/14		
	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)
Agenies and other services ¹	7 482	-14 881	-7 398	9 069	-17 788	-8 719	8 604	-17 564	-8 960	9 309	-10 591	-1 282
Agriculture, forestry and fishing ²	5 724	-12 828	-7 104	6 854	-17 709	-10 855	7 512	-17 743	-10 231	7 717	-26 985	-19 268
Bricks, ceramic, glass, cement and similar products	254	-533	-279	289	-521	-232	261	-457	-196	394	-572	-178
Catering and accommodation	673	-1 303	-631	704	-1 186	-482	636	-1 131	-495	688	-1 313	-624
Chemicals and chemical, rubber and plastic products	5 988	-8 304	-2 316	8 048	-11 333	-3 285	8 506	-12 209	-3 704	10 464	-14 681	-4 217
Clothing and footwear	345	-449	-104	556	-814	-259	479	-652	-173	644	-860	-216
Coal and petroleum products	3 016	-7 047	-4 031	3 857	-9 220	-5 363	4 006	-10 036	-6 030	3 991	-10 984	-6 993
Construction	4 437	-7 693	-3 256	4 679	-8 180	-3 501	4 531	-9 525	-4 994	5 084	-10 245	-5 161
Educational services	138	-409	-271	155	-388	-233	154	-351	-197	142	-391	-249
Electricity, gas and water ²	6 689	-8 572	-1 883	8 444	-11 082	-2 638	8 501	-10 796	-2 295	11 729	-15 944	-4 215
Financing, insurance, real estate and business services ²	25 575	-41 144	-15 569	29 387	-48 005	-18 618	30 720	-51 208	-20 489	40 752	-65 048	-24 296
Food, drink and tobacco	5 030	-7 646	-2 616	5 858	-10 336	-4 479	5 911	-9 348	-3 436	7 017	-10 837	-3 820
Leather, leather goods and fur (excl. footwear & clothing)	104	-167	-63	112	-274	-162	151	-262	-111	173	-342	-169
Machinery and related items	3 309	-5 074	-1 765	4 730	-7 554	-2 823	5 254	-8 666	-3 412	6 537	-10 510	-3 973
Medical, dental and other health and veterinary services	357	-649	-292	387	-767	-380	422	-758	-336	527	-973	-446
Metal (including metal products)	5 628	-10 335	-4 707	7 303	-13 589	-6 286	6 763	-12 598	-5 835	8 277	-15 962	-7 685
Mining and quarrying	14 718	-38 504	-23 787	15 837	-46 023	-30 186	16 381	-49 173	-32 793	18 238	-50 900	-32 662
Other manufacturing industries	987	-2 345	-1 358	1 237	-3 004	-1 767	1 434	-3 181	-1 748	1 557	-3 556	-2 000
Paper, printing and publishing	908	-1 559	-651	1 218	-2 003	-785	1 138	-1 706	-568	1 393	-1 990	-596
Personal and household services	89	-151	-63	82	-148	-66	84	-134	-50	80	-138	-58
Public administration	5 911	-11 243	-5 333	7 164	-11 882	-4 717	7 692	-13 060	-5 368	11 118	-17 932	-6 814
Recreation and cultural services	399	-1 139	-741	333	-726	-393	553	-1 055	-502	442	-1 006	-564
Research and scientific institutes	77	-191	-114	80	-224	-143	93	-372	-280	123	-718	-595
Retail trade	17 435	-21 046	-3 611	19 519	-24 630	-5 112	19 118	-24 597	-5 479	20 590	-23 131	-2 541
Scientific, optical and similar equipment	180	-270	-90	231	-359	-128	261	-413	-151	296	-463	-166
Social and related community services	216	-653	-437	237	-713	-476	266	-838	-572	386	-942	-555
Specialised repair services	580	-948	-367	636	-1 036	-400	552	-893	-341	716	-4 431	-3 715
Textiles	411	-619	-208	524	-809	-285	459	-733	-274	799	-1 168	-369
Transport equipment	326	-681	-355	363	-828	-465	403	-1 028	-624	461	-971	-510
Transport, storage and communications	7 280	-12 018	-4 738	8 313	-13 903	-5 590	8 115	-13 478	-5 363	5 808	-11 708	-5 901
Vehicles, parts and accessories	11 315	-17 871	-6 557	14 202	-22 218	-8 016	18 443	-27 811	-9 368	20 659	-31 024	-10 365
Wholesale trade	12 836	-17 961	-5 125	15 215	-21 515	-6 300	16 562	-24 078	-7 517	20 092	-30 216	-10 124
Wood, wood products and furniture	274	-435	-161	345	-548	-203	343	-532	-189	338	-571	-233
Total	148 691	-254 671	-105 979	175 968	-309 314	-133 346	184 305	-326 387	-142 082	216 542	-377 102	-160 561

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

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

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1 VAT declared, 2010/11 – 2013/14

Fiscal year For each R1 Sector	2010/11			2011/12			2012/13			2013/14		
	Domestic VAT payments there is input declared of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input declared of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input declared of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input declared of	Domestic VAT payments there is output declared of	Net Domestic VAT payments
Agencies and other services ¹	-1.64	2.64	1.00	-1.65	2.65	1.00	-1.64	2.64	1.00	-1.60	2.60	1.00
Agriculture, forestry and fishing	-1.47	2.47	1.00	-1.45	2.45	1.00	-1.35	2.35	1.00	-1.34	2.34	1.00
Bricks, ceramic, glass, cement and similar products	-2.74	3.74	1.00	-2.95	3.95	1.00	-3.01	4.01	1.00	-2.99	3.99	1.00
Catering and accommodation	-1.93	2.93	1.00	-2.03	3.03	1.00	-1.99	2.99	1.00	-1.98	2.98	1.00
Chemicals and chemical, rubber and plastic products	-3.01	4.01	1.00	-2.76	3.76	1.00	-3.05	4.05	1.00	-3.12	4.12	1.00
Clothing and footwear	-2.73	3.73	1.00	-2.83	3.83	1.00	-2.69	3.69	1.00	-3.14	4.14	1.00
Coal and petroleum products	-1.72	2.72	1.00	-1.49	2.49	1.00	-1.61	2.61	1.00	-1.53	2.53	1.00
Construction	-1.84	2.84	1.00	-1.89	2.89	1.00	-1.80	2.80	1.00	-1.82	2.82	1.00
Educational services	-1.10	2.10	1.00	-1.21	2.21	1.00	-0.95	1.95	1.00	-1.00	2.00	1.00
Electricity, gas and water	-2.54	3.54	1.00	-2.02	3.02	1.00	-2.90	3.90	1.00	-2.53	3.53	1.00
Financing, insurance, real estate and business services	-1.97	2.97	1.00	-2.01	3.01	1.00	-2.02	3.02	1.00	-1.94	2.94	1.00
Food, drink and tobacco	-1.61	2.61	1.00	-1.73	2.73	1.00	-1.74	2.74	1.00	-1.75	2.75	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-3.07	4.07	1.00	-3.22	4.22	1.00	-2.77	3.77	1.00	-2.78	3.78	1.00
Machinery and related items	-2.08	3.08	1.00	-2.27	3.27	1.00	-2.28	3.28	1.00	-2.45	3.45	1.00
Medical, dental and other health and veterinary services	-1.01	2.01	1.00	-1.00	2.00	1.00	-1.01	2.01	1.00	-0.93	1.93	1.00
Metal (including metal products)	-2.64	3.64	1.00	-2.76	3.76	1.00	-2.81	3.81	1.00	-2.68	3.68	1.00
Mining and quarrying	-1.99	2.99	1.00	-2.05	3.05	1.00	-2.05	3.05	1.00	-1.71	2.71	1.00
Other manufacturing industries	-2.39	3.39	1.00	-3.19	4.19	1.00	-2.56	3.56	1.00	-2.52	3.52	1.00
Paper, printing and publishing	-2.23	3.23	1.00	-2.26	3.26	1.00	-2.29	3.29	1.00	-2.32	3.32	1.00
Personal and household services	-1.17	2.17	1.00	-1.15	2.15	1.00	-1.10	2.10	1.00	-1.04	2.04	1.00
Public administration	-2.40	3.40	1.00	-3.47	4.47	1.00	-3.15	4.15	1.00	-3.51	4.51	1.00
Recreation and cultural services	-1.13	2.13	1.00	-2.31	3.31	1.00	-1.24	2.24	1.00	-1.32	2.32	1.00
Research and scientific institutes	-0.83	1.83	1.00	-0.88	1.88	1.00	-0.79	1.79	1.00	-0.61	1.61	1.00
Retail trade	-5.33	6.33	1.00	-5.75	6.75	1.00	-5.85	6.85	1.00	-6.01	7.01	1.00
Scientific, optical and similar equipment	-1.76	2.76	1.00	-1.94	2.94	1.00	-2.03	3.03	1.00	-1.91	2.91	1.00
Social and related community services	-0.95	1.95	1.00	-0.79	1.79	1.00	-0.99	1.99	1.00	-0.92	1.92	1.00
Specialised repair services	-2.09	3.09	1.00	-2.04	3.04	1.00	-2.04	3.04	1.00	-2.03	3.03	1.00
Textiles	-2.35	3.35	1.00	-2.53	3.53	1.00	-2.84	3.84	1.00	-3.08	4.08	1.00
Transport equipment	-1.80	2.80	1.00	-1.89	2.89	1.00	-1.57	2.57	1.00	-1.66	2.66	1.00
Transport, storage and communications	-1.84	2.84	1.00	-1.72	2.72	1.00	-1.56	2.56	1.00	-1.70	2.70	1.00
Vehicles, parts and accessories	-4.17	5.17	1.00	-4.79	5.79	1.00	-4.36	5.36	1.00	-4.12	5.12	1.00
Wholesale trade	-4.10	5.10	1.00	-4.26	5.26	1.00	-4.16	5.16	1.00	-4.40	5.40	1.00
Wood, wood products and furniture	-2.74	3.74	1.00	-2.74	3.74	1.00	-3.02	4.02	1.00	-3.08	4.08	1.00
Total	-2.27	3.27	1.00	-2.34	3.34	1.00	-2.32	3.32	1.00	-2.29	3.29	1.00

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

Table A4.5.2: VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2010/11 – 2013/14

Fiscal year	2010/11			2011/12			2012/13			2013/14		
	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
Agenies and other services ¹	-2.01	1.01	-1.00	-2.04	1.04	-1.00	-1.96	0.96	-1.00	-8.26	7.26	-1.00
Agriculture, forestry and fishing	-1.81	0.81	-1.00	-1.63	0.63	-1.00	-1.73	0.73	-1.00	-1.40	0.40	-1.00
Bricks, ceramic, glass, cement and similar products	-1.91	0.91	-1.00	-2.24	1.24	-1.00	-2.33	1.33	-1.00	-3.22	2.22	-1.00
Catering and accommodation	-2.07	1.07	-1.00	-2.46	1.46	-1.00	-2.28	1.28	-1.00	-2.10	1.10	-1.00
Chemicals and chemical, rubber and plastic products	-3.59	2.59	-1.00	-3.45	2.45	-1.00	-3.30	2.30	-1.00	-3.48	2.48	-1.00
Clothing and footwear	-4.31	3.31	-1.00	-3.15	2.15	-1.00	-3.76	2.76	-1.00	-3.98	2.98	-1.00
Coal and petroleum products	-1.75	0.75	-1.00	-1.72	0.72	-1.00	-1.66	0.66	-1.00	-1.57	0.57	-1.00
Construction	-2.36	1.36	-1.00	-2.34	1.34	-1.00	-1.91	0.91	-1.00	-1.99	0.99	-1.00
Educational services	-1.51	0.51	-1.00	-1.66	0.66	-1.00	-1.78	0.78	-1.00	-1.57	0.57	-1.00
Electricity, gas and water	-4.55	3.55	-1.00	-4.20	3.20	-1.00	-4.70	3.70	-1.00	-3.78	2.78	-1.00
Financing, insurance, real estate and business services	-2.64	1.64	-1.00	-2.58	1.58	-1.00	-2.50	1.50	-1.00	-2.68	1.68	-1.00
Food, drink and tobacco	-2.92	1.92	-1.00	-2.31	1.31	-1.00	-2.72	1.72	-1.00	-2.84	1.84	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.66	1.66	-1.00	-1.69	0.69	-1.00	-2.37	1.37	-1.00	-2.03	1.03	-1.00
Machinery and related items	-2.87	1.87	-1.00	-2.68	1.68	-1.00	-2.54	1.54	-1.00	-2.65	1.65	-1.00
Medical, dental and other health and veterinary services	-2.22	1.22	-1.00	-2.02	1.02	-1.00	-2.25	1.25	-1.00	-2.18	1.18	-1.00
Metal (including metal products)	-2.20	1.20	-1.00	-2.16	1.16	-1.00	-2.16	1.16	-1.00	-2.08	1.08	-1.00
Mining and quarrying	-1.62	0.62	-1.00	-1.52	0.52	-1.00	-1.50	0.50	-1.00	-1.56	0.56	-1.00
Other manufacturing industries	-1.73	0.73	-1.00	-1.70	0.70	-1.00	-1.82	0.82	-1.00	-1.78	0.78	-1.00
Paper, printing and publishing	-2.40	1.40	-1.00	-2.55	1.55	-1.00	-3.00	2.00	-1.00	-3.34	2.34	-1.00
Personal and household services	-2.41	1.41	-1.00	-2.25	1.25	-1.00	-2.67	1.67	-1.00	-2.98	1.98	-1.00
Public administration	-2.11	1.11	-1.00	-2.52	1.52	-1.00	-2.43	1.43	-1.00	-2.63	1.63	-1.00
Recreation and cultural services	-1.54	0.54	-1.00	-1.85	0.85	-1.00	-2.10	1.10	-1.00	-1.78	0.78	-1.00
Research and scientific institutes	-1.68	0.68	-1.00	-1.56	0.56	-1.00	-1.33	0.33	-1.00	-1.21	0.21	-1.00
Retail trade	-5.83	4.83	-1.00	-4.82	3.82	-1.00	-4.49	3.49	-1.00	-9.10	8.10	-1.00
Scientific, optical and similar equipment	-2.99	1.99	-1.00	-2.80	1.80	-1.00	-2.73	1.73	-1.00	-2.78	1.78	-1.00
Social and related community services	-1.50	0.50	-1.00	-1.50	0.50	-1.00	-1.46	0.46	-1.00	-1.70	0.70	-1.00
Specialised repair services	-2.58	1.58	-1.00	-2.59	1.59	-1.00	-2.62	1.62	-1.00	-1.19	0.19	-1.00
Textiles	-2.97	1.97	-1.00	-2.84	1.84	-1.00	-2.67	1.67	-1.00	-3.17	2.17	-1.00
Transport equipment	-1.92	0.92	-1.00	-1.78	0.78	-1.00	-1.65	0.65	-1.00	-1.90	0.90	-1.00
Transport, storage and communications	-2.54	1.54	-1.00	-2.49	1.49	-1.00	-2.51	1.51	-1.00	-1.98	0.98	-1.00
Vehicles, parts and accessories	-2.73	1.73	-1.00	-2.77	1.77	-1.00	-2.97	1.97	-1.00	-2.99	1.99	-1.00
Wholesale trade	-3.50	2.50	-1.00	-3.42	2.42	-1.00	-3.20	2.20	-1.00	-2.98	1.98	-1.00
Wood, wood products and furniture	-2.70	1.70	-1.00	-2.70	1.70	-1.00	-2.81	1.81	-1.00	-2.45	1.45	-1.00
Total	-2.40	1.40	-1.00	-2.32	1.32	-1.00	-2.30	1.30	-1.00	-2.35	1.35	-1.00

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

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2010/11 – 2013/14

Fiscal year	2010/11				2011/12				2012/13				2013/14			
	Number of vendors	Turnover (Rmillion)	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Turnover (Rmillion)	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Turnover (Rmillion)	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Turnover (Rmillion)	Payments (Rmillion)	Refunds (Rmillion)
A: = 0	40 542	-	2 559	-2 694	35 916	-	2 220	-2 764	30 298	-	1 959	-3 051	28 180	-	2 061	-5 142
B: 1 to 50 000	18 543	491	117	-497	14 498	384	61	-440	13 302	356	74	-437	12 044	321	71	-800
C: 50 001 to 100 000	18 461	1 371	186	-372	15 973	1 173	156	-282	14 750	1 090	122	-345	13 642	1 005	122	-796
D: 100 001 to 200 000	29 003	4 288	368	-476	25 203	3 728	310	-547	23 267	3 449	309	-485	21 776	3 236	283	-773
E: 200 001 to 300 000	23 446	5 838	433	-386	20 742	5 159	372	-402	19 258	4 802	379	-374	18 104	4 506	361	-548
F: 300 001 to 500 000	37 236	14 740	1 018	-614	33 401	13 213	914	-766	30 614	12 136	880	-613	28 876	11 435	847	-606
G: 500 001 to 700 000	29 457	17 566	1 122	-497	26 419	15 774	1 007	-519	24 630	14 700	1 014	-538	23 286	13 902	968	-961
H: 700 001 to 1 000 000	34 677	29 231	1 772	-593	31 662	26 731	1 656	-713	29 814	25 166	1 644	-821	28 227	23 852	1 575	-633
I: 1 000 001 to 2 000 000	68 506	98 412	5 807	-1 488	65 374	94 188	5 486	-1 748	63 629	91 945	5 672	-1 642	62 235	90 095	5 694	-1 692
J: 2 000 001 to 3 000 000	36 059	88 528	4 733	-1 180	35 336	86 775	4 698	-1 249	35 258	86 694	5 033	-1 195	35 945	88 405	5 199	-1 307
K: 3 000 001 to 5 000 000	37 662	146 262	7 127	-1 899	37 918	147 112	7 372	-1 848	38 754	150 561	7 971	-1 927	39 881	155 120	8 461	-2 128
L: 5 000 001 to 10 000 000	36 493	257 461	11 192	-2 807	37 762	266 346	11 740	-2 943	38 952	274 785	12 821	-3 314	40 608	286 807	13 737	-3 574
M: 10 000 001 to 14 000 000	12 962	153 100	6 151	-1 423	13 127	155 187	6 286	-1 677	14 124	166 968	7 189	-1 939	14 650	173 030	7 622	-2 104
N: 14 000 001 to 20 000 000	10 560	176 488	6 770	-1 858	11 077	184 976	7 027	-2 142	11 670	194 839	7 817	-2 205	12 635	211 049	8 764	-2 364
O: 20 000 001 to 30 000 000	9 291	226 712	8 104	-2 174	9 843	240 237	8 542	-2 576	10 209	249 586	9 347	-2 716	11 034	269 744	10 673	-3 356
P: 30 000 001 to 50 000 000	8 620	332 723	10 919	-3 406	8 892	343 734	11 233	-3 943	9 663	372 461	12 763	-4 189	10 172	393 804	13 755	-4 311
Q: 50 000 001 to 100 000 000	7 118	494 941	15 384	-4 918	7 850	546 523	16 504	-5 958	8 638	602 197	17 845	-6 307	9 295	649 464	19 303	-7 942
R: 100 000 001 +	7 452	5 519 088	121 750	-75 865	8 381	6 510 800	135 005	-99 375	9 261	7 166 518	149 248	-105 898	10 195	7 938 299	162 639	-119 548
Total	466 088	7 567 219	205 512	-103 147	439 374	8 642 040	220 588	-129 892	426 091	9 418 254	242 087	-137 998	420 765	10 314 074	262 135	-157 983

1. VAT exclusive.

Table A4.5.1: VAT: Vendors per annualised turnover (payments and refunds), 2010/11 – 2013/14 (continued)

Fiscal year	2010/11			2011/12			2012/13			2013/14			
	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)
A: = 0		8.7%	0.0%	1.2%	2.6%	8.2%	0.0%	1.0%	2.1%	7.1%	0.0%	0.8%	2.2%
B: 1 to 50 000		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%	0.4%	3.6%	0.0%	0.1%	0.2%	3.5%	0.0%	0.1%	0.3%
D: 100 001 to 200 000		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		5.0%	0.1%	0.2%	0.4%	4.7%	0.1%	0.2%	0.3%	4.5%	0.1%	0.2%	0.3%
F: 300 001 to 500 000		8.0%	0.2%	0.5%	0.6%	7.6%	0.2%	0.4%	0.6%	7.2%	0.1%	0.4%	0.4%
G: 500 001 to 700 000		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		7.4%	0.4%	0.9%	0.6%	7.2%	0.3%	0.8%	0.5%	7.0%	0.3%	0.7%	0.6%
I: 1 000 001 to 2 000 000		14.7%	1.3%	2.8%	1.4%	14.9%	1.1%	2.5%	1.3%	14.9%	1.0%	2.3%	1.2%
J: 2 000 001 to 3 000 000		7.7%	1.2%	2.3%	1.1%	8.0%	1.0%	2.1%	1.0%	8.3%	0.9%	2.1%	0.9%
K: 3 000 001 to 5 000 000		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		7.8%	3.4%	5.4%	2.7%	8.6%	3.1%	5.3%	2.3%	9.1%	2.9%	5.3%	2.4%
M: 10 000 001 to 14 000 000		2.8%	2.0%	3.0%	1.4%	3.0%	1.8%	2.8%	1.3%	3.3%	1.8%	3.0%	1.4%
N: 14 000 001 to 20 000 000		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		2.0%	3.0%	3.9%	2.1%	2.2%	2.8%	3.9%	2.0%	2.4%	2.7%	3.9%	2.0%
P: 30 000 001 to 50 000 000		1.8%	4.4%	5.3%	3.3%	2.0%	4.0%	5.1%	3.0%	2.3%	4.0%	5.3%	3.0%
Q: 50 000 001 to 100 000 000		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 +		1.6%	72.9%	59.2%	73.6%	1.9%	75.3%	61.2%	76.5%	2.2%	76.1%	61.7%	76.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

For the 2013/14 fiscal year:

Number of registered importers

272 544

17.6%

Growth of Import VAT y/y mainly due to:

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

30.2%

Biggest contributor to Import VAT

Machinery, mechanical appliances and electrical equipment



Main contributor to Customs duties and Ad Valorem import duties:
Vehicles, aircraft, vessels & associated transport equipment

27.2%

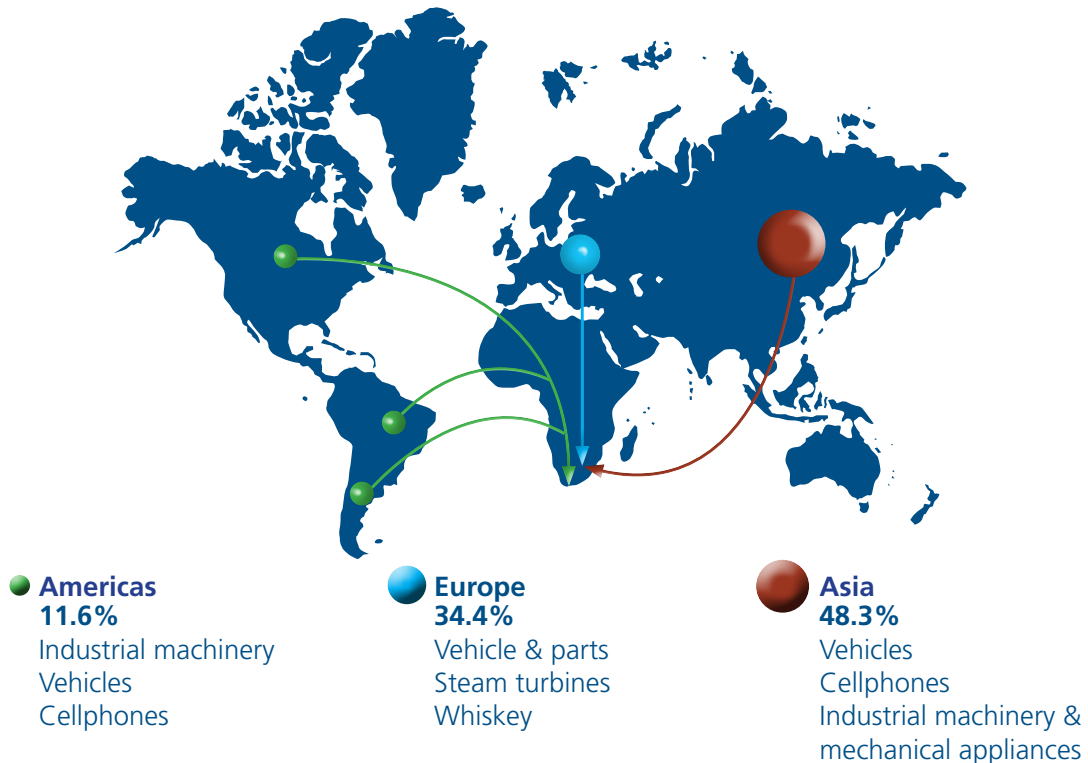
Customs duties



68.8%

Ad valorem import 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 FACTS

For the 2013/14 fiscal year:

- Import VAT grew by 17.6% compared with the previous year. This was mainly the result of strong imports of capital equipment and vehicles as well as gains from a deteriorating domestic currency;
- Customs duties (including Specific excise duties on imports and *Ad valorem* import duties) grew by 13.3% compared with the previous year. This was also a result of gains from a deteriorating domestic currency as well as strong growth in the imports of some key dutiable commodities;
- *Machinery, mechanical appliances & electrical equipment* contributed the most to Import VAT at 30.2%;
- *Vehicles, aircraft, vessels & associated transport equipment* accounted for 27.2% of Customs duties and was the main contributor to *Ad valorem* import duties (Duty 1-2B) at 68.8%;
- Imports from the world zones of Asia and Europe accounted for 82.7% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B); and
- On a country basis, China and Germany were the major sources of imports. China accounted for 23.4% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) and Germany 12.1%.

INTRODUCTION

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

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

IMPORT VAT, CUSTOMS DUTIES (INCLUDING SPECIFIC EXCISE ON IMPORTS) 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, including specific mineral oils and several 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 of these goods. For the purposes of Import VAT calculations, the value is 'uplifted' by a further 10%. However, when goods are traded within SACU the value is not increased by 10% for Import VAT calculations and the imports are exempt from duties.

Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code. This code has six methods of valuation. Most goods are valued using Method One which is the actual price paid or payable by the buyer of the goods. The "Free-on-board"¹ 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.

Note that the settlement dates differ depending on whether or not the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owed has to be settled within seven days of billing. An importer who is not registered for the Customs deferment scheme is required to settle the Import VAT and Customs duty liability with a payment before the goods are released.

By customs section

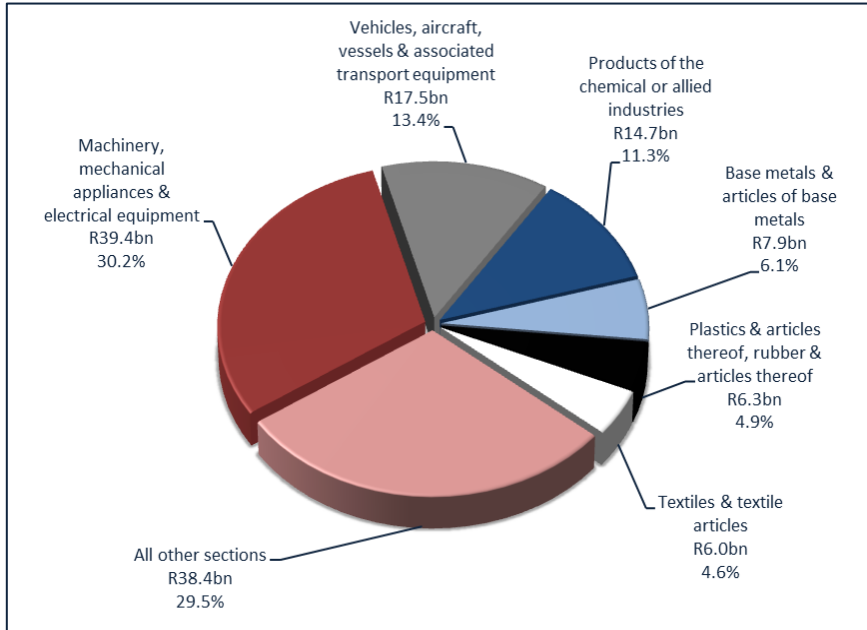
Table A5.1.1 shows the customs value of imports, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) by Harmonised System² (HS) section. The table shows that the *Machinery, mechanical appliances & electrical equipment* HS section accounts for the largest customs value of goods imported in 2013/14 (20.3%), followed by *Mineral products* (17.7%) and *Vehicles, aircraft, vessels & associated transport equipment* (11.6%).

Import VAT for 2013/14, as shown in Figure 5.1, was mostly collected from the importation of *Machinery, mechanical appliances & electrical equipment* (30.2%), *Vehicles, aircraft, vessels & associated transport equipment* (13.4%) and *Products of the chemical or allied industries* (11.3%).

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

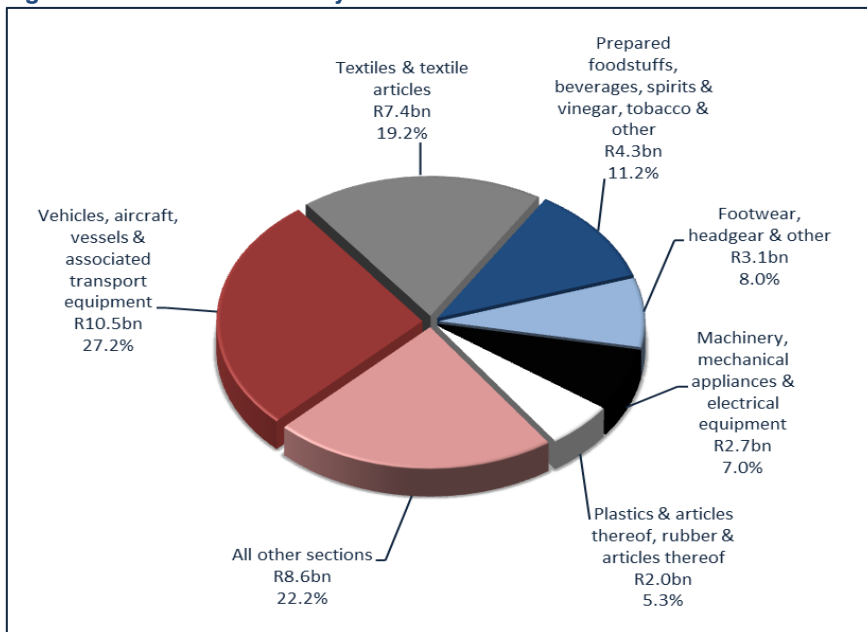
² The Harmonised System (HS), also known as the International Convention on the Harmonised Commodity Description and Coding System, is the system according to which all internationally traded products, components or commodities are classified. This international system is currently used by the World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

Figure 5.1: Import VAT by HS section, 2013/14



The largest contributors of Customs duties (excluding *Ad valorem*) in 2013/14, as shown in Figure 5.2, were *Vehicles, aircraft, vessels & associated transport equipment* (27.2%), *Textiles & textile articles* (19.2%) and *Prepared foodstuffs, beverages, spirits & vinegar, tobacco & other* (11.2%).

Figure 5.2: Customs duties by HS section 2013/14



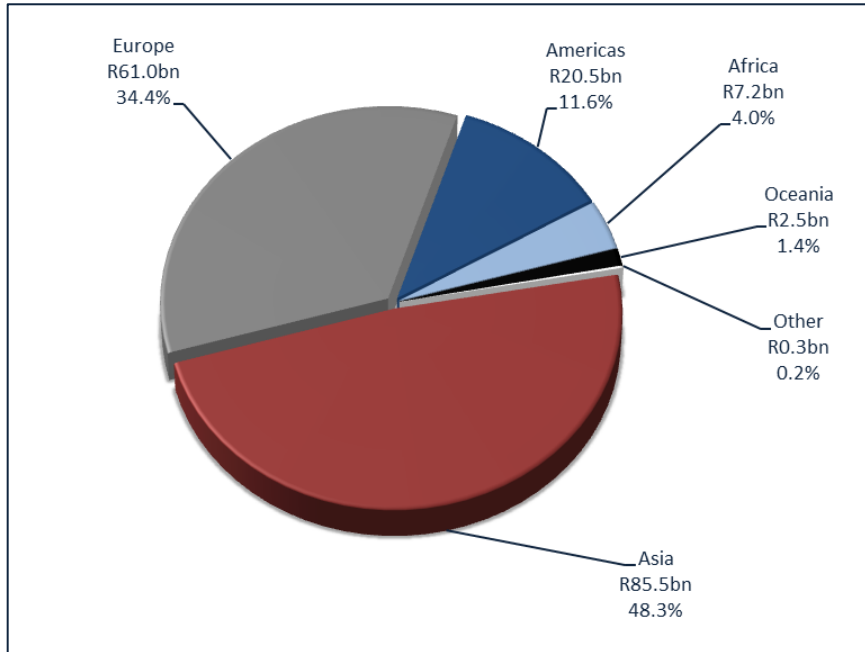
Ad valorem import duties (Duty 1-2B) for 2013/14 were mostly collected from the importation of *Vehicles, aircraft, vessels & associated transport equipment* (68.8%) and *Machinery, mechanical appliances & electrical equipment* (27.5%).

By world zone and selected trade blocs

Imports from Asia accounted for 48.3% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B), followed by Europe at 34.4% and the Americas at 11.6%.

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, 2013/14



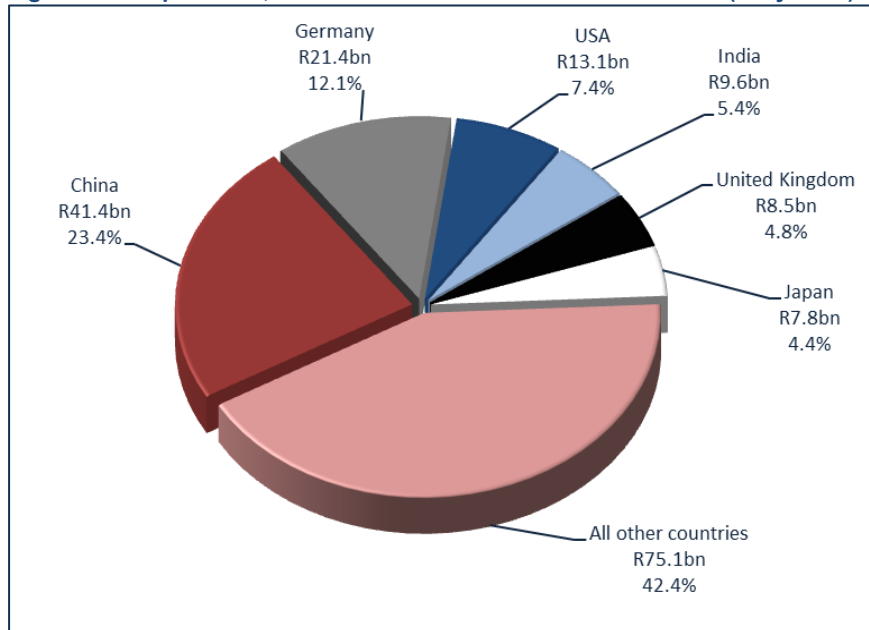
By country of origin

The top five countries of origin – China, Germany, the United States of America (USA), India and the United Kingdom (UK) - account for more than half of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) for 2013/14 (See Figure 5.4).

During 2013/14, China and Germany continued to be the largest suppliers of goods coming into South Africa. China accounted for 23.4% of the combined total Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) while Germany contributed 12.1%. Imported goods from China with the highest customs value, Import VAT and *Ad valorem* import duties (Duty 1-2B) were cellular phones. Chinese goods that incurred the most Customs duties were clothing. Imported goods from Germany with the highest customs value, Import VAT, Customs duties and *Ad valorem* import duties (Duty 1-2B) were motor vehicles.

Table A5.3.1 shows the 25 countries that were the largest suppliers of goods to South Africa in 2013/14 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* duties (Duty 1-2B) by country of origin, 2013/14



The difference between the MIDP and the APDP

The Motor Industry Development Programme (MIDP) was introduced in 1995 to modernise South Africa's motor industry and create a platform to enable it to become a reliable producer and supplier to the global market. 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 in the automotive industry. This programme is scheduled to run until 2020.

The most noteworthy difference between these two programmes is that the MIDP was export-driven compared with the APDP which 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 these incentives was to increase imports.

Although the APDP rewards production rather than exports, this programme has similar benefits as its predecessor namely duty credits. However, the effectiveness of the APDP will only start to 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, 2010/11 – 2013/14

HS section	2010/11				2011/12				2012/13				2013/14			
	Customs value	Import VAT ¹	Customs duty	Duty 1-2B ²	Customs value	Import VAT ¹	Customs duty	Duty 1-2B ²	Customs value	Import VAT ¹	Customs duty	Duty 1-2B ²	Customs value	Import VAT ¹	Customs duty	Duty 1-2B ²
1-5	6 800	842	416	-	9 816	1 177	442	-	12 930	1 623	398	-	13 658	1 774	328	-
6-14	11 131	950	196	-	15 171	1 378	161	0	19 817	1 448	189	0	20 289	1 699	217	-
15	11 764	1 013	260	-	13 922	1 071	256	-	15 282	1 287	361	-	13 807	1 198	255	-
16-24	28 383	2 526	2 419	-	31 219	2 994	2 976	0	42 792	4 058	3 685	0	50 253	4 806	4 303	-
25-27	137 811	2 759	1 171	-	181 684	3 514	2 022	-	214 380	3 999	1 734	-	259 307	3 975	2 638	-
28-38	67 843	8 877	486	93	81 936	10 451	598	125	96 794	12 660	595	142	116 589	14 722	656	169
39-40	28 441	3 905	1 592	-	34 501	4 726	1 746	0	37 691	5 312	1 797	0	45 137	6 346	2 044	0
41-43	2 650	413	437	0	3 087	484	562	0	3 596	569	650	0	4 631	710	784	0
44-46	2 239	353	108	-	2 748	434	139	-	3 572	552	149	-	4 310	659	169	-
47-49	10 852	1 489	181	-	13 475	1 596	163	-	15 965	1 937	137	0	17 363	2 257	145	-
50-63	22 911	3 280	3 089	-	27 886	4 064	5 050	0	39 263	4 774	5 787	-	42 038	6 025	7 386	-
64-67	7 139	1 230	1 857	-	9 025	1 548	2 308	-	10 615	1 818	2 621	-	12 816	2 146	3 075	-
68-70	7 329	1 124	409	-	8 911	1 329	474	-	9 379	1 415	544	0	11 267	1 692	667	-
71	80 850	923	123	-	97 074	1 255	133	-	137 242	1 143	141	-	125 242	1 413	158	-
72-83	67 932	4 507	756	-	77 457	5 783	977	0	90 294	6 456	1 011	0	122 575	7 921	1 204	0
84-85	175 555	23 529	2 099	1 430	216 300	28 252	2 298	1 575	239 139	32 123	2 501	1 661	297 820	39 439	2 695	2 200
86-89	99 972	10 442	6 980	2 483	141 068	14 348	9 488	3 389	166 215	15 829	11 052	4 447	170 081	17 544	10 464	5 487
90-92	18 230	2 531	22	-	21 874	2 986	18	0	24 368	3 231	20	0	30 328	4 000	26	-
94-96	10 380	1 578	742	30	12 361	1 850	876	41	15 483	2 350	1 134	84	17 737	2 665	1 264	97
97	717	30	-	-	388	26	-	-	1 887	29	-	-	877	35	-	-
	72 763	6 231	29	7	80 940	7 591	42	12	79 254	8 410	50	22	87 389	9 414	55	27
Total	881 712	78 531	23 382	4 043	1 080 244	96 855	30 728	5 142	1 271 287	110 423	34 558	6 356	1 463 514	130 439	38 530	7 991

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/APDP imports.

Table A5.1.1: Import VAT and Customs duties (Duty 1-2B) by HS section, 2010/11 – 2013/14 (continued)

HS section	2010/11			2011/12			2012/13			2013/14		
	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
Percentage of total												
1 - 5	0.8%	1.1%	1.8%	-	0.9%	1.2%	1.4%	-	1.0%	1.5%	1.2%	-
6 - 14	1.3%	1.2%	0.8%	-	1.4%	1.4%	0.5%	0.0%	1.6%	1.3%	0.5%	0.0%
15	1.3%	1.3%	1.1%	-	1.2%	1.1%	0.8%	-	1.2%	1.2%	1.0%	-
16 - 24	3.2%	3.2%	10.3%	-	2.9%	3.1%	9.7%	0.0%	3.4%	3.7%	10.7%	0.0%
25 - 27	15.6%	3.5%	5.0%	-	16.8%	3.6%	6.6%	-	16.9%	3.1%	5.0%	-
28 - 38	7.7%	11.3%	2.1%	2.3%	7.6%	10.8%	1.9%	2.4%	7.8%	11.5%	1.7%	2.2%
39 - 40	3.2%	5.0%	6.8%	-	3.2%	4.9%	5.7%	0.0%	3.0%	4.8%	5.2%	0.0%
41 - 43	0.3%	0.5%	1.9%	0.0%	0.3%	0.5%	1.8%	0.0%	0.3%	0.5%	1.9%	0.0%
44 - 46	0.3%	0.5%	0.5%	-	0.3%	0.4%	0.5%	-	0.3%	0.5%	0.4%	-
47 - 49	1.2%	1.9%	0.8%	-	1.2%	1.6%	0.5%	-	1.3%	1.8%	0.4%	0.0%
50 - 63	2.6%	4.2%	13.2%	-	2.6%	4.2%	16.4%	0.0%	3.1%	4.3%	16.7%	-
64 - 67	0.8%	1.6%	7.9%	-	0.8%	1.6%	7.5%	-	0.8%	1.6%	7.6%	-
68 - 70	0.8%	1.4%	1.7%	-	0.8%	1.4%	1.5%	-	0.7%	1.3%	1.6%	0.0%
71	10.3%	1.2%	0.5%	-	9.0%	1.3%	0.4%	-	10.8%	1.0%	0.4%	-
72 - 83	7.7%	5.7%	3.2%	-	7.2%	6.0%	3.2%	0.0%	7.1%	5.8%	2.9%	0.0%
84 - 85	19.9%	30.0%	9.0%	35.4%	20.0%	29.2%	7.5%	30.6%	18.8%	29.1%	7.2%	26.1%
86 - 89	11.3%	13.3%	29.9%	61.4%	13.1%	14.8%	30.9%	65.9%	13.1%	14.3%	32.0%	70.0%
90 - 92	2.1%	3.2%	0.1%	-	2.0%	3.1%	0.1%	0.0%	1.9%	2.9%	0.1%	0.0%
94 - 96	1.2%	2.0%	3.2%	0.7%	1.1%	1.9%	2.9%	0.8%	1.2%	2.1%	3.3%	1.3%
97	0.1%	0.0%	-	-	0.0%	0.0%	-	-	0.1%	0.0%	-	-
Not assigned	8.3%	7.9%	0.1%	0.2%	7.5%	7.8%	0.1%	0.2%	5.7%	7.6%	0.1%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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, 2010/11 – 2013/14

World zone / trade bloc	2010/11			2011/12			2012/13			2013/14		
	Customs value	Import VAT ¹	Customs Duty 1-2B ²	Customs value	Import VAT ¹	Customs Duty 1-2B ²	Customs value	Import VAT ¹	Customs Duty 1-2B ²	Customs value	Import VAT ¹	Customs Duty 1-2B ²
R million												
Africa	151 800	1 960	313	185 871	2 433	537	297 087	5 423	518	358 659	6 705	459
Americas	106 273	11 210	2 411	135 510	14 583	2 439	160 031	15 559	3 017	144 146	16 422	3 035
Asia	326 498	32 468	14 385	422 251	40 661	20 199	463 198	46 695	22 224	562 778	56 894	25 212
Europe	266 659	30 799	6 071	302 302	36 668	7 240	313 144	40 486	8 574	368 318	47 775	9 642
Oceania	12 846	1 774	179	15 193	2 084	280	15 560	2 087	217	17 155	2 312	172
Other	17 635	319	22	19 117	426	33	22 267	172	8	12 459	331	9
World zones	881 712	78 531	23 382	1 080 244	96 855	30 728	1 271 287	110 423	34 558	1 463 514	130 439	7 991
Percentage of total												
Africa	17.2%	2.5%	1.3%	17.2%	2.5%	1.7%	23.4%	4.9%	1.5%	24.5%	5.1%	1.2%
Americas	12.1%	14.3%	10.3%	12.5%	15.1%	7.9%	12.6%	14.1%	8.7%	9.8%	12.6%	7.9%
Asia	37.0%	41.3%	61.5%	38.1%	42.0%	65.7%	36.4%	42.3%	64.3%	38.5%	43.6%	65.4%
Europe	30.2%	39.2%	26.0%	28.0%	37.9%	23.6%	24.6%	36.7%	24.8%	25.2%	36.6%	25.0%
Oceania	1.5%	2.3%	0.8%	1.4%	2.2%	0.9%	1.2%	1.9%	0.6%	1.2%	1.8%	0.4%
Other	2.0%	0.4%	0.1%	1.8%	0.4%	0.1%	1.8%	0.2%	0.0%	0.9%	0.3%	0.0%
World zones	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Selected trade blocs												
African Union ⁴	151 591	1 931	305	185 766	2 419	525	284 079	5 192	490	329 557	6 399	423
BRICS ^{4,5}	141 525	18 434	9 346	184 468	23 212	12 556	208 404	27 321	14 960	267 283	34 993	18 183
CWETS ^{4,6}	17 842	1 714	885	33 272	2 255	1 202	35 413	2 878	1 381	41 539	4 266	1 801
European Union	253 287	29 136	5 842	285 892	34 825	6 818	293 013	38 615	7 811	348 392	45 375	8 620
SADC ^{4,7}	96 299	1 708	232	113 834	2 159	437	181 118	4 878	318	215 271	6 050	311
Percentage of total												
African Union ⁴	17.2%	2.5%	1.3%	17.2%	2.5%	1.7%	22.3%	4.7%	1.4%	22.5%	4.9%	1.1%
BRICS ^{4,5}	16.1%	23.5%	40.0%	17.1%	24.0%	40.9%	16.4%	24.7%	43.3%	18.3%	26.8%	47.2%
CWETS ^{4,6}	2.0%	2.2%	3.8%	3.1%	2.3%	3.9%	2.8%	2.6%	4.0%	2.8%	3.3%	4.7%
European Union	28.7%	37.1%	25.0%	26.5%	36.0%	22.2%	23.0%	35.0%	22.6%	23.8%	34.8%	22.4%
SADC ^{4,7}	10.9%	2.2%	1.0%	10.5%	2.2%	1.4%	14.2%	4.4%	0.9%	14.7%	4.6%	0.8%

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 (CWETS).

7. Southern African Development Community (SADC).

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, 2010/11 – 2013/14

Country of origin ¹	2010/11			2011/12			2012/13			2013/14								
	Customs value	Import VAT ²	Total ³	Customs value	Import VAT ²	Total ³	Customs value	Import VAT ²	Total ³	Customs value	Import VAT ²	Total ³						
China	99 636	14 247	7 484	123 741	17 696	10 289	648	28 633	141 390	20 599	11 693	728	33 020	180 137	26 353	13 803	1 211	41 367
Germany	85 698	10 453	1 922	103 853	13 004	2 428	1 222	16 654	99 067	14 353	2 908	1 568	18 819	117 374	16 417	2 999	2 028	21 445
USA	62 394	6 859	1 222	78 143	9 353	1 385	462	11 201	89 430	9 629	1 757	744	12 130	84 061	10 567	1 745	758	13 069
India	26 744	2 480	1 415	42 231	3 392	1 867	194	5 453	46 471	4 358	2 746	334	7 438	63 808	5 591	3 589	444	9 625
United Kingdom	46 405	3 453	1 913	40 305	4 317	2 038	327	6 681	41 370	4 717	2 386	564	7 668	45 965	5 289	2 573	678	8 539
Japan	42 911	4 901	1 501	51 021	5 789	1 384	481	7 644	44 451	5 844	1 175	436	7 454	48 056	6 291	993	559	7 844
South Korea	18 062	2 087	1 033	26 379	2 988	2 453	394	5 836	26 551	3 043	2 269	408	5 720	25 733	2 895	1 644	369	4 907
Italy	17 287	2 173	349	22 555	2 628	432	92	3 151	23 822	3 225	435	133	3 792	30 736	3 948	809	142	4 899
Thailand	18 412	1 805	577	22 884	2 204	630	91	2 925	26 327	2 994	877	171	4 042	30 397	3 648	956	204	4 808
France	22 395	2 711	397	25 119	2 825	368	80	3 274	30 537	3 096	399	85	3 580	30 543	3 586	337	88	4 012
Spain	12 824	1 423	307	12 985	1 592	312	79	1 984	13 737	1 776	329	123	2 229	21 568	2 947	627	266	3 840
Brazil	13 989	1 569	433	16 909	1 902	392	3	2 297	17 637	2 076	401	1	2 479	19 646	2 456	436	2	2 894
Vietnam	4 420	430	209	9 855	532	320	62	914	7 113	896	426	156	1 478	11 360	1 672	567	419	2 658
Netherlands	12 190	1 424	110	12 978	1 725	317	3	2 045	15 906	2 083	303	4	2 391	17 883	2 464	101	5	2 570
Taiwan	7 520	1 111	271	10 290	1 323	365	60	1 748	9 819	1 421	332	73	1 827	12 030	1 671	384	88	2 142
Australia	11 194	1 546	128	13 083	1 818	212	15	2 046	13 264	1 780	153	14	1 947	14 662	1 967	120	7	2 094
Indonesia	7 447	830	425	10 737	1 056	567	46	1 669	17 071	1 154	596	41	1 791	21 329	1 398	633	36	2 067
Belgium	10 005	1 277	216	12 046	1 498	202	56	1 756	13 639	1 592	163	43	1 798	15 993	1 746	128	26	1 901
Malaysia	10 852	1 323	341	12 420	1 542	352	85	1 979	12 758	1 561	323	99	1 982	13 028	1 477	310	37	1 824
Switzerland	9 899	1 315	167	11 362	1 297	348	3	1 648	9 857	1 116	558	3	1 677	10 656	1 217	589	6	1 812
Sweden	10 630	1 504	102	13 439	1 682	105	6	1 793	12 783	1 793	78	4	1 875	11 974	1 653	89	2	1 744
Airgintia	9 117	1 010	337	9 331	1 149	307	87	1 542	11 079	1 321	456	47	1 824	8 635	1 014	365	58	1 437
Mexico	4 058	566	139	5 056	760	107	127	994	7 628	1 076	134	224	1 433	7 232	1 047	192	163	1 401
Austria	5 745	685	59	6 372	803	38	14	856	7 064	973	27	18	1 018	6 918	947	28	24	999
Canada	5 353	740	107	7 710	950	129	12	1 091	9 549	920	121	23	1 064	12 595	765	128	22	915
Other countries	306 524	10 598	2 218	379 419	13 051	3 370	491	16 913	522 967	17 027	3 514	321	20 862	601 196	21 414	4 386	348	26 147
Total	881 712	78 531	23 382	1 080 244	96 855	30 728	5 142	132 726	1 271 287	110 423	34 558	6 356	151 337	1 463 514	130 439	38 530	7 991	176 860

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, 2010/11 – 2013/14 (continued)

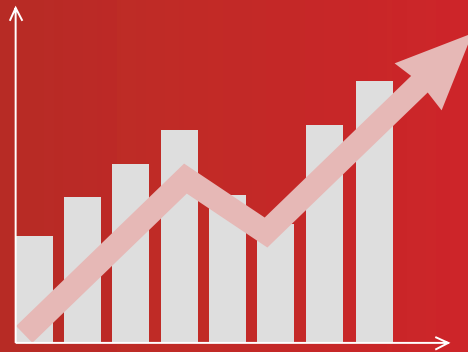
Country of origin	2010/11			2011/12			2012/13			2013/14		
	Customs value	Import VAT	Duty 1-2B	Customs value	Import VAT	Duty 1-2B	Customs value	Import VAT	Duty 1-2B	Customs value	Import VAT	Duty 1-2B
Percentage			Total			Total			Total			Total
China	11.3%	18.1%	32.0%	14.4%	21.1%	12.6%	11.1%	18.7%	33.8%	11.4%	20.2%	35.8%
Germany	9.7%	13.9%	8.2%	22.6%	12.5%	23.8%	7.8%	13.0%	8.4%	24.5%	8.0%	7.8%
USA	7.1%	8.7%	5.2%	9.3%	8.0%	9.0%	7.0%	8.7%	5.1%	11.7%	8.1%	4.5%
India	3.0%	3.2%	6.1%	3.4%	3.8%	3.8%	3.7%	3.9%	7.9%	5.3%	4.3%	9.3%
United Kingdom	5.3%	4.4%	8.2%	7.6%	5.4%	6.3%	3.3%	4.3%	6.9%	6.9%	5.1%	6.7%
Japan	4.9%	6.2%	6.4%	8.6%	6.4%	9.4%	3.5%	5.3%	3.4%	6.9%	4.8%	4.8%
South Korea	2.0%	2.7%	4.4%	6.5%	3.2%	7.7%	2.1%	2.8%	6.6%	6.4%	3.8%	4.3%
Italy	2.1%	2.8%	1.5%	1.9%	2.5%	1.8%	1.9%	2.9%	2.1%	2.1%	3.0%	2.1%
Thailand	2.1%	2.3%	2.5%	2.3%	2.3%	2.2%	2.1%	2.7%	2.5%	2.7%	2.8%	2.5%
France	2.5%	3.5%	1.7%	1.2%	3.0%	1.6%	2.4%	2.8%	1.2%	1.3%	2.4%	0.9%
Spain	1.5%	1.8%	1.3%	1.7%	1.7%	1.5%	1.1%	1.6%	1.0%	1.9%	2.3%	1.6%
Brazil	1.6%	2.0%	1.9%	0.2%	1.9%	0.1%	1.4%	1.9%	1.2%	0.0%	1.9%	1.1%
Vietnam	0.5%	0.5%	0.9%	2.1%	0.7%	1.2%	0.6%	0.8%	1.2%	2.4%	1.3%	1.5%
Netherlands	1.4%	1.8%	0.5%	0.1%	1.5%	0.7%	1.3%	1.9%	0.9%	0.1%	1.2%	0.3%
Taiwan	0.9%	1.4%	1.2%	0.5%	1.3%	1.2%	0.8%	1.3%	1.0%	1.1%	0.8%	1.0%
Australia	1.3%	2.0%	0.5%	0.2%	1.6%	0.3%	1.0%	1.6%	0.4%	0.2%	1.5%	0.3%
Indonesia	0.8%	1.1%	1.8%	0.7%	1.2%	0.9%	1.3%	1.0%	1.7%	0.6%	1.2%	1.6%
Belgium	1.1%	1.6%	0.9%	1.2%	1.5%	1.1%	1.1%	1.4%	0.5%	0.7%	1.3%	0.3%
Malaysia	1.2%	1.7%	1.5%	1.3%	1.6%	1.7%	1.0%	1.4%	0.9%	1.6%	1.1%	0.8%
Switzerland	1.1%	1.7%	0.7%	0.1%	1.4%	0.1%	0.8%	1.0%	1.6%	0.1%	0.9%	1.5%
Sweden	1.2%	1.9%	0.4%	0.1%	1.5%	0.1%	1.0%	1.6%	0.2%	0.1%	1.3%	0.2%
Argentina	1.0%	1.3%	1.4%	0.7%	1.3%	1.2%	0.9%	1.2%	1.3%	0.7%	0.8%	0.9%
Mexico	0.5%	0.7%	0.6%	2.1%	0.7%	0.5%	0.6%	1.0%	0.4%	3.5%	0.8%	0.5%
Austria	0.7%	0.9%	0.3%	0.4%	0.7%	0.3%	0.6%	0.9%	0.1%	0.3%	0.7%	0.1%
Canada	0.6%	0.9%	0.5%	0.3%	0.8%	0.2%	0.8%	0.8%	0.3%	0.4%	0.6%	0.3%
Other countries	34.8%	13.5%	9.5%	10.3%	12.5%	9.6%	41.1%	15.4%	10.2%	5.0%	16.4%	11.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Other Taxes and Collections

For the 2013/14 fiscal year:

Capital Gains Tax of R11.6 billion raised

Increased from R7.2bn raised in 2012/13



Transfer duties of R5.5 billion collected



Property transfers that were subject to transfer duty

110 056

Average transfer duty paid

R49 870

Mineral and Petroleum Resources Royalty amounted to R6.4 billion

Increase from previous year



Contributions to SACU pool during 2013/14
R75.6 billion



Diesel claims granted during 2013/14 R6.2 billion

Increased from R3.3bn granted in 2012/13



6 OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2013/14 fiscal year:

- CGT of R11.6 billion was raised of which R7.0 billion was attributable to individuals and R4.6 billion to companies. This is an increase from the R7.2 billion raised in 2012/13. A total of R61.7 billion has been raised since the introduction of CGT in October 2001;
- Transfer duties of R5.5 billion were collected on 110 056 property transfers;
- MPRR payments amounted to R6.4 billion and a year-on-year increase from the previous year of R1.4 billion (28%). A total of R20.6 billion has been collected since introduction in 2010;
- Total contributions to the SACU pool amounted to R75.6 billion. This is 8.6% more than the R69.6 billion contributed in the previous year. The increase was driven by a large increase in imports into the SACU region; and
- Diesel refunds increased to R6.2 billion from R3.3 billion in 2012/13. This increase was fuelled by large claims from the energy sector that used diesel generators to buffer electricity production. Included in the Diesel refunds are diesel set offs of R1.2 billion.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2013/14. It gives an overview of:

- Capital Gains Tax;
- Transfer duty;
- Mineral and Petroleum Resources Royalty;
- Southern African Customs Union; and
- Diesel refunds.

CAPITAL GAINS TAX

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

As shown in *Table 6.1*, the cumulative liability raised for CGT, since its inception on 1 October 2001 to the end of March 2014, reached R61.7 billion. The peak of R10.4 billion, which occurred in

2009/10, was caused by some taxpayers selling assets in response to the global financial crisis. The decline in asset prices subsequent to this crisis, together with more stringent lending conditions applied by the financial sector, resulted in a lower number of taxable property transactions, especially residential property, and lower aggregate capital gains resulting in suppressed CGT collections.

CGT collections declined from R10.4 billion in 2009/10 to R6.8 billion in 2011/12. However CGT recovered to R7.2 billion in the 2012/13, before spiking to R11.6 billion in 2013/14. The strong increase in 2013/14 CGT collections is partly the result of the increase in inclusion rates. From 1 March 2012, the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies the inclusion rates rose from 50.0% to 66.6%. Collectively 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. The impact of this change will only be seen once affected taxpayers' assessments have been raised in the subsequent financial year.

Table 6.1: Capital Gains Tax (CGT) raised, 2009/10 - 2013/14

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2009/10	6 824	9 871	16 694
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
2013/14	6 970	4 633	11 603
Cumulative	23 879	37 847	61 726

TRANSFER DUTY

Transfer duty is a tax levied in terms of the Transfer Duty Act, No. 40 of 1949 at a progressive rate on the value of any property which is acquired by any individual or juristic entity. It is the largest source of revenue in the GFS category of 'Taxes on property'.

For the purpose of Transfer duty, 'property' means land and fixtures and includes real rights in land, rights to minerals, a share or interest in a residential property company or a share in a share-block company.

When property is acquired, Transfer duty is the liability of the person acquiring the property. When rights associated with property are renounced, responsibility for the payment of Transfer duty lies with the person in whose favour or for whose benefit, any interest in or restriction upon the use or disposal of property has been renounced. Transfer duty is payable within six months from the date of acquisition.

Note that the sale of a property is subject to either VAT or Transfer duty. VAT takes precedence over Transfer duty. For instance, if the seller is a registered VAT vendor and the property forms part of the seller's enterprise, then VAT is payable on the transaction. *Table 6.2* outlines the rate of Transfer duty as applied to the respective categories of property transfers.

Table 6.2: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration	Rate of transfer duty ¹
Not exceeding R600 000	0% of the amount
Exceeding R600 000 but not R1 million	3% of the amount above R600 000
Exceeding R1 million but not R1.5 million	R12 000 + 5% of the amount above R1 million
Exceeding R1.5 million	R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011

The migration of the payment of Transfer duty onto the electronic eFiling platform in 2013 provided for more accurate information about property transactions and associated duties. Only one year's data is currently available on the new system. Note that *Table 6.3* only covers transactions exceeding R600 000 in value and are therefore liable for Transfer duty.

In 2013/14 there were 110 056 transfers of properties valued at more than R600 000 with a combined value of R165.7 billion. The average value of these properties was R1.5 million and the average Transfer duty paid on these transfers was R49 870. Transactions for properties valued below R1.5 million accounted for 69.4% of all Transfer duty transactions. These properties accounted for 43.7% of the total value of properties transferred but only 16.7% of the Transfer duty paid. *Table 6.3* details Transfer duty raised by category of value.

Table 6.3: Transfer duty collected by property value, 2013/14

Fiscal Year	2013/14			2013/14 (Cumulative Percentage of total)			2013/14 (Percentage of total)		
	Property Value R thousand	Count of dutiable transfers	Property value R million	Transfer duty R million	Count of dutiable transfers	Property value	Transfer duty	Count of dutiable transfers	Property value
600 - 700	12 684	8 277	20	11.5%	5.0%	0.4%	11.5%	5.0%	0.4%
700 - 800	13 140	9 770	57	23.5%	10.9%	1.4%	11.9%	5.9%	1.0%
800 - 900	12 710	10 708	93	35.0%	17.4%	3.1%	11.5%	6.5%	1.7%
900 - 1000	9 617	9 057	98	43.8%	22.8%	4.9%	8.7%	5.5%	1.8%
1 000 - 1100	5 964	6 174	82	49.2%	26.5%	6.4%	5.4%	3.7%	1.5%
1 100 - 1200	5 886	6 678	109	54.5%	30.6%	8.4%	5.3%	4.0%	2.0%
1 200 - 1300	6 754	8 339	160	60.7%	35.6%	11.3%	6.1%	5.0%	2.9%
1 300 - 1400	5 412	7 222	155	65.6%	40.0%	14.1%	4.9%	4.4%	2.8%
1 400 - 1500	4 262	6 112	143	69.4%	43.7%	16.7%	3.9%	3.7%	2.6%
1 500 - 1600	3 997	6 115	156	73.1%	47.3%	19.6%	3.6%	3.7%	2.9%
1 600 - 1700	3 320	5 419	157	76.1%	50.6%	22.4%	3.0%	3.3%	2.9%
1 700 - 1800	2 689	4 657	149	78.5%	53.4%	25.1%	2.4%	2.8%	2.7%
1 800 - 1900	2 506	4 586	158	80.8%	56.2%	28.0%	2.3%	2.8%	2.9%
1 900 - 2000	1 881	3 627	134	82.5%	58.4%	30.4%	1.7%	2.2%	2.4%
2 000 - 2500	6 575	14 487	610	88.5%	67.1%	41.6%	6.0%	8.7%	11.1%
2 500 - 3000	4 242	11 414	558	92.4%	74.0%	51.7%	3.9%	6.9%	10.2%
3 000 - 3500	2 511	8 010	430	94.6%	78.9%	59.6%	2.3%	4.8%	7.8%
3 500 - 4000	1 623	5 994	345	96.1%	82.5%	65.9%	1.5%	3.6%	6.3%
4 000 - 4500	1 064	4 447	266	97.1%	85.2%	70.7%	1.0%	2.7%	4.9%
4 500 - 5000	723	3 385	209	97.7%	87.2%	74.5%	0.7%	2.0%	3.8%
5 000 - 7500	1 605	9 470	617	99.2%	92.9%	85.8%	1.5%	5.7%	11.2%
7 500 - 10000	452	3 853	270	99.6%	95.2%	90.7%	0.4%	2.3%	4.9%
10 000 +	439	7 887	589	100.0%	100.0%	101.4%	0.4%	4.8%	10.7%
Other ¹			-78						
Total	110 056	165 687	5 489				100.0%	100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above

MINERAL AND PETROLEUM RESOURCES ROYALTY

MPPRR are royalties that compensate the State for permanent loss of non-renewable commodities and are therefore not taxes. The Mineral and Petroleum Resources Royalty Act, 2008 became effective on 1 March 2010 and collections by commodity until 31 March 2013 are shown in *Table 6.4*.

The rates for the MPPRR are determined according to a formula contained in subsections (1) and (2) of section 4 of the MPPRR Act, which differentiates between the refined and unrefined conditions of the resources. They are:

- For refined mineral resources: a minimum of 0.5% to a maximum of 5%
- For unrefined mineral resources: a minimum of 0.5% to a maximum of 7%

After an 11% decline in 2012/13, MPPRR payments increased 28% in 2013/14. *Table 6.4* shows the contribution per commodity.

Table 6.4: MPPRR payments by commodity, 2011/12 - 2013/14

R million	2011/12	% of total	2012/13	% of total	2013/14	% of total	Year-on-year growth
Coal	297	5.3%	436	8.7%	390	6.1%	-10.5%
Copper	79	1.4%	48	1.0%	37	0.6%	-24.2%
Diamonds	290	5.2%	175	3.5%	107	1.7%	-38.7%
Gold and / or uranium	817	14.6%	1 129	22.5%	838	13.0%	-25.8%
Industrial minerals ¹	299	5.3%	186	3.7%	278	4.3%	50.0%
Iron ore	2 503	44.6%	1 921	38.3%	3 333	51.9%	73.6%
Manganese	149	2.7%	199	4.0%	235	3.7%	18.3%
Platinum	853	15.2%	461	9.2%	567	8.8%	23.1%
Zinc	143	2.5%	101	2.0%	48	0.7%	-52.8%
Other ²	181	3.2%	361	7.2%	586	9.1%	62.6%
Total	5 612	100.0%	5 015	100.0%	6 420	100.0%	28.0%

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 was formed in 1910 and is the oldest Customs Union in the world. The five participating countries are Botswana, Lesotho, Namibia, Swaziland and South Africa (BLNS). The SACU countries apply a common external import tariff and have similar customs and excise legislation. For example, they impose the same excise duties on imported and locally manufactured goods as well as the same import duties on imported goods. Excise and customs revenue from the payment of import duties is pooled in a common SACU revenue pool and distributed among the SACU members according to a revenue sharing formula.

The revenue sharing formula has the following components:

- The *customs component* is calculated from the Cost-Insurance-Freight (CIF) value at the border posts where goods are imported from other member states, as a percentage of the total CIF value of intra-SACU imports;

- The *excise component* is calculated from the value of each member state's GDP in a specific calendar year as a percentage of total SACU GDP in that year; and
- The *development component* is set at 15% of excise duties. The share accruing to each member country is calculated by comparing the country's GDP per capita to the SACU's average GDP per capita. The development component ensures that member states whose GDP per capita falls below the SACU's per capita average are compensated by other wealthier member states.

South Africa administers the SACU revenue pool and makes quarterly disbursements to the other SACU member states (the BLNS countries). *Table 6.5* shows a summary of contributions to the SACU pool by the member states while *Table 6.6* shows how the revenues are allocated according to the revenue sharing formula.

Customs duties are paid to South Africa on goods imported by BLNS countries that are transported through South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on goods liable for excise duties that are exported from South Africa to BLNS countries.

Note that South Africa collects a significant amount of customs and excise revenues on behalf of BLNS countries and this is reflected in South Africa's disproportionately larger contribution.

Table 6.5: Contributions to the SACU pool, 2009/10 - 2013/14

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS countries	South Africa ¹	Total contributions
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	68 007	69 608
2013/14	477	233	961	163	1 833	73 749	75 582
Percentage of total							
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%	1.2%	0.2%	2.3%	97.7%	100.0%
2013/14	0.6%	0.3%	1.3%	0.2%	2.4%	97.6%	100.0%
Percentage year-on-year growth							
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%	13.1%	13.3%
2013/14	3.8%	44.1%	13.4%	22.6%	14.5%	8.4%	8.6%

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

Other Taxes and Collections

Table 6.6: Share received from the SACU pool, 2009/10 - 2013/14

R million	Botswana	Lesotho	Namibia	Swaziland	Secretariat	Total BLNS countries	South Africa ¹	Total contributions
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	27 456	69 608
2013/14	15 335	6 055	14 727	7 154	104	43 374	32 207	75 582
Percentage of total								
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	22.0%	8.6%	19.8%	10.1%	0.1%	60.6%	39.4%	100.0%
2013/14	20.3%	8.0%	19.5%	9.5%	0.1%	57.4%	42.6%	100.0%
Percentage year-on-year growth								
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%	-30.8%	13.3%
2013/14	0.3%	1.5%	6.7%	1.3%	139.6%	2.9%	17.3%	8.6%

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

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and is funded from fuel levy collections. The refund is intended to promote the international competitiveness of primary production in fishing, farming, forestry and mining. With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants, with a capacity exceeding 200 Megawatts that use distillate fuel solely for the purpose of generating electricity.

The diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability.

Diesel refund rates differ according to the purpose for which the fuel is used. The refund rate is based on the RAF levy and a fraction of the general Fuel levy (the fraction included depends on the application for which the fuel is used). The rates are, therefore, revised each year to keep the concession in line with the latest Fuel levy and RAF rates. The applicable rates for the past five years are shown in *Table 6.7*:

Table 6.7: Diesel refund rates, 2009/10 - 2013/14

Effective date	On land c/l ¹	Offshore and peak power c/l ¹	Rail and harbour c/l ¹
01/04/2009	118.0	199.0	64.0
07/04/2010	130.0	217.0	72.0
06/04/2011	142.0	235.0	80.0
04/04/2012	158.0	263.0	88.0
03/04/2013	175.0	293.5	96.0

1. Cents per litre

Note that only 80% of the total eligible on land diesel purchases (used in farming, forestry and mining related to primary production) qualify for a refund, while 100% of the other eligible diesel purchases qualify for a refund.

Diesel claims are either refunded or set off against VAT payable. Diesel claims will be refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2010/11 to 2013/14 are shown in *Table 6.8*.

Table 6.8: Diesel refunds 2009/10 - 2013/14

	2010/11		2011/12		2012/13		2013/14*	
	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion	Mega litres	Amount Rmillion
On land (only 80% of eligible litres qualify)	913.3	1 153.6	1 020.3	1 406.0	1 263.5	1 915.8	1 448.2	2 502.0
Agriculture, forestry and fishing	444.7	563.0	444.5	617.0	391.1	602.1	587.3	1 017.3
Mining and quarrying	442.5	558.2	565.0	774.3	867.2	1 305.8	840.0	1 447.2
Other	26.1	32.4	10.8	14.6	5.2	7.9	20.8	37.4
Rail (100% of eligible litres qualify)	3.8	2.6	4.3	3.4	1.0	0.9	164.5	156.4
Offshore (100% of eligible litres qualify)	19.5	41.6	24.7	56.5	42.3	108.6	48.4	142.2
Electricity (100% of eligible litres qualify)	38.6	81.9	122.8	279.7	498.3	1 251.5	1 180.6	3 367.6
Other¹		3.3		-10.6		0.9		39.5
Total	975.2	1 283.1	1 172.1	1 724.4	1 805.1	3 278.7	2 841.7	6 247.1

1. Amount reflected cannot be categorised in the groupings above

*Note: * The growth in 2013/14 is as a result of the inclusion of diesel set offs*

In the past, Diesel refund claims that reduced VAT liability were accounted for as a part of Domestic VAT collections. Since 2013/14 these claims have been reclassified and are now included in Diesel refunds. This added R1.17 billion to Diesel refunds in 2013/14. Note that no such adjustments were made to Diesel refunds in prior years.

The significant increase in rail refunds in 2013/14 is as a result of this change in methodology. The majority of rail refunds for previous years were set off against Domestic VAT, whereas in 2013/14, the off-set was reflected in Diesel refunds.

GLOSSARY

<i>Ad valorem</i> 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.
Air passenger departure tax	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)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also <i>Motor Industry Development Programme (MIDP)</i> .
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 <i>Southern African Customs Union (SACU)</i> .
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
CO ₂ tax on motor vehicle emissions	CO ₂ tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company Income Tax (CIT)	CIT comprises provisional and assessed taxes paid by companies (net of refunds).
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected and is calculated as Costs divided by Revenue.

Customs duties / import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Duty 1-2B	Refers to the <i>Ad valorem</i> import duties.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a tax that employers must deduct from the employment income of employees such as salaries, wages and bonuses and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-As-You-Earn (PAYE)</i> .

Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Eligible employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy</i> , <i>Incandescent light bulb levy</i> , <i>Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i> .
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Fiscal drag	When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though real income may not be increasing.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Great Recession	Reference to the recession that started in December 2007 in terms of the Great Depression of the 1930s. Generally, the Great Recession lasted longer and was more severe than prior recessions. However, the severity of economic decline has not eclipsed the levels reached by the Great Depression.

Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Harmonised System (HS)	It is essentially, the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade
Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.

Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also <i>Employees' tax</i> .
Personal Income Tax (PIT)	PIT comprises all assessed and provisional taxes including PAYE withheld by employers.
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .

Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 st due six months into the company's tax year; the 2 nd at the end of the tax year; and the 3 rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment 7 months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If the Commissioner is not satisfied with the estimate, he 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 pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.

Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The SACU agreement is an agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.
Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest.
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.

Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and ends at the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duties	From 23 February 2011 to date transfer duty became payable by all persons when they acquire property as per a graduated rate starting at 3% of the value above R600 000 and growing to a rate of 8% of the value exceeding R1.5 million.
Turnover tax	Turnover tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities Transfer Tax (STT)</i> .

Value-Added Tax (VAT)

VAT is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.

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